Fulton County Schools

Where Students Come First



FY2023 Budget

6201 Powers Ferry Rd NW

Atlanta, GA 30339

www.fultonschools.org

1st students

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 2021–2022.

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

William A. Sutter
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.

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Fulton County Schools

Where Students Come First

Executive Summary Section FY2023



MiaBella M. 3rd Grade – Heritage ES

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Executive Summary

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 14th, 2022, the Superintendent recommended a $1.151 billion General Fund budget for the 2022-2023 school year. Since the tentative vote, the budget has increased by approximately $800K to a recommended $1.152 billion General Fund budget for the 2022-2023 school year. This is an increase of 5.08% from the original budget for the 2021-2022 school year.

The Fulton County School System is anticipating a 2.24% increase in the local property tax digest in FY23. It is the goal of FCS to strategically use revenue to support the district's Bridge to Success 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 FY23 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 2023 (FY23): increase to the Teacher's Retirement system employer contribution rate, 3% salary increase, and a midyear step for all eligible employees plus an additional 2% midyear. Some revenue assumptions include an estimated -.05% decrease in all tax sources which includes a -3.04% decrease in Quality Basic Education (QBE) funds, a reduction in austerity, and a 4.90% increase in local fair share which decreases state revenue to the district.

The ending fund balance in FY23 is projected to be 27.5% 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.**
FY19	$ 221,469,841	$1,039,028,040	21.3%
FY20	$ 243,097,404	$1,063,941,088	22.8%
FY21	$ 303,772,503	$1,027,800,524	29.6%
FY22 est.	$ 338,524,327	$1,135,109,467	29.8%
FY23 est.	$ 317,005,198	$1,152,099,216	27.5%

FY22 Millage Rates	
District	**Millage Rate**
Fulton	17.590
Gwinnett	21.600
DeKalb	23.080
Cobb	18.900
Atlanta	20.740

Executive Summary

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 2022-2023 school year will begin with more than 11,316.43 General Fund budgeted positions. Salary and benefits make up approx. 79% 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.

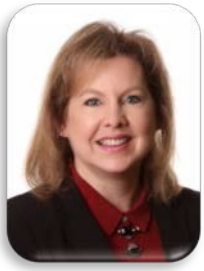






Fulton County Schools
Where Students Come First

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.

Organizational Structure

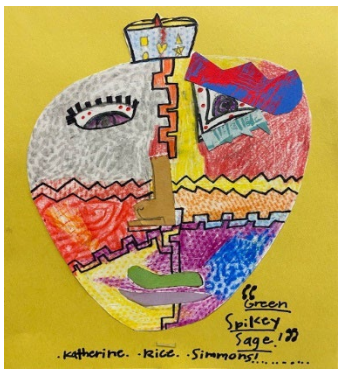
The Fulton County School System is governed by an elected seven-member Board of Education which selects the Superintendent of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District Staff enforce the school system's strategic mission and board policies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

Within the school system, the Superintendent oversees the operations of seven divisions – Governance and Strategy, Communications, 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.







Governance and Strategy Division

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

Executive Director of Board Services ..... Julie Baldwin
Executive Director of Internal Affairs..... James Yerich
Executive Director of Special Projects ..... Vacant
Executive Director of Governance & Strategy ..... Ryan Moore
Chief of Police ..... Mark Sulborski
Director of District Health Services..... Lynne Meadows
Coordinator of Program Evaluation ..... Clara O'Rouke
Coordinator of Safety and Security..... William Hildreth
Coordinator of School Governance & Flexibility..... 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
Manager of SPLOST Communications..... Susan Romanick
Manager of Media Relations..... Anne Boatwright
Manager of Web Content ..... Lebert Hill
Manager of 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 ..... Heather Van Looy
Director of CTAE ..... Dustin Davis-Austin
Director of Specials ..... Jennifer Beard
Director of JROTC ..... Titus Brown
Coordinator of Early Childhood ..... Pam Weiser
Director of Literacy ..... Jennifer Burton
Kelley Webb
Director of Social Studies ..... Crystal Flowers
Director of Math ..... Susan Gilmore Baker
Director of Science ..... Steven Moody
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 ..... Yasmine McKenzie
Coordinator of Performing Arts ..... Matthew Koperniak
Coordinator of Virtual Learning ..... Max Gertz
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 the Office of Student Support ..... Chelsea Montgomery
Executive Director of Services for Exceptional Children (SEC) ..... Blake McGaha
Director of Office of Student Support ..... Nicole Wojahn
Director of Compliance (SEC) ..... Patricia Gilland
Director of Instruction (SEC) ..... 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

Chief Operations Officer ..... Noel Maloof

Executive Director of Transportation ..... Vickie Cross
Executive Director of Capital Programs ..... William Boyajan
Executive Director of School Nutrition ..... Alyssia Wright
Executive Director of Operational Planning ..... Yngrid Huff
Executive Director of Facility Services ..... Jeffrey Richards
Director of Transportation ..... Trey Stow
Director of Land Management ..... Vacant
Director of Capital Programs ..... Douglas Carey
Director of Auxiliary Services ..... Richard Gaddy
Director of Maintenance Services ..... 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 ..... Olufunke Bankole
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
Director of Talent/Recruitment ..... Elizabeth Young
Staffing Director – Area I ..... Windy Bottoms
Staffing Director – Area II ..... Michelle Meadors
Staffing Director – Area III ..... Kirk Balcom
Staffing Director – Area IV ..... Tamara Mays
Staffing Director – Area V ..... Vacant
Staffing Director – Central Staffing ..... Kelly Owens
Coordinator of SAP HCM Success Factors ..... Dawn Rose
Coordinator of Talent ..... Chelsea Brown
Celeste Stansberry
Melanie Conley
Coordinator of Talent/Recruitment ..... Libra Burton
Daffany Reed
Jessica Gray
Coordinator Leadership Development ..... Lakenji Hastings
Lisa Steele
Tara McGee
Coordinator ADA Compliance and Administration ..... Margaret Antwi

Financial Services Division

Chief Financial Officer ..... Marvin Dereef

Deputy Chief Financial Officer ..... Greta Tinaglia
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 ..... Anica Golding
Executive Director of Asset Management and Inventory ..... Toyva Hollis
Director of Time and Attendance Management ..... Tommy Mitchel
Coordinator of Accounting Services ..... Lav Patel
Coordinator of Accounts Payable ..... Stephanie Brown

Coordinator of Local School Accounting ..... Gayle Fitzgerald
Coordinator of Payroll & Benefits ..... Belindra Jones
Coordinator of Retirement Services ..... Charles 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 ..... Hoke Wilcox
Executive Director of District Program Management ..... Tim Dunn
Executive Director of Infrastructure ..... Kenny Wilder
Director of Data Utilization ..... Debbie Jaffe
Director of Atlas ..... Vacant
Director of Enterprise Applications ..... Vacant
Director of Information & Instruction Applications ..... Anne Sexton
Director of Data Warehouse ..... Raymond Lee
Director of Infrastructure ..... Kenneth Kosslow
Director of Technology Support ..... James Stewart
Director of Information Technology Security ..... Derrick Johnson
Coordinator of Enterprise Applications ..... Dawn Scullion
Coordinator of Network Administration ..... Mark Atchison
Coordinator of Infrastructure Management ..... Poonam Bhavinani
Coordinator of Data Warehouse ..... Vacant
Coordinator of Data Utilization ..... Vladimir Gachelin
Coordinator of Technology Services Support ..... Benjamin Cash
Coordinator of Master Scheduler ..... Rosie Onwuneme
Coordinator Program/Project Manager ..... Mia Thacker
Juandalyn Richards
Coordinator of ERP Solutions ..... Vincent McCoy
Allen Bouknight
Coordinator of Student Information Tech Services ..... Nakia Coleman
Coordinator of Student Information Support Services ..... Flandecia Richards-Boyles
Coordinator of IT Architecture ..... Vacant

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

Brenda Truitt

Mary Ward

Ped Hunt

2021-2022 FACTS-AT-A-GLANCE

EMPLOYEES

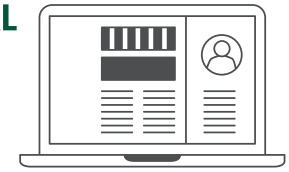
MORE THAN
10,900 FULL-TIME PERSONNEL
MORE THAN
6,900 CERTIFIED PERSONNEL
(those who hold teaching or administrative certifications)

NUMBER OF SCHOOLS



108 TOTAL

- **59** ELEMENTARY SCHOOLS GRADES K-5
  PREKINDERGARTEN AVAILABLE IN SOME SCHOOLS
- **19** MIDDLE SCHOOLS GRADES 6-8
- **19** HIGH SCHOOLS GRADES 9-12
  INCLUDES TWO OPEN CAMPUS HIGH SCHOOLS
- **10** START-UP CHARTER SCHOOLS
- **1** FULL-TIME VIRTUAL SCHOOL



SYSTEM-WIDE ENROLLMENT

94,400
(Projected)



DIVERSE STUDENT DEMOGRAPHICS

41%	27%	16%	12%	3%	0.1%	0.1%
BLACK OR AFRICAN AMERICAN	WHITE	HISPANIC	ASIAN	MULTI-RACIAL	PACIFIC ISLANDER	AMERICAN INDIAN

STUDENT NEEDS

15%	15%	13%	41%
TALENTED AND GIFTED LEARNERS	ESOL (ENGLISH TO SPEAKERS OF OTHER LANGUAGES)	SPECIAL EDUCATION	ECONOMICALLY DISADVANTAGED

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*

GEORGIA MILESTONES

Recognizing that Georgia's educators and students were in the midst of an unprecedented disruption during the COVID-19 pandemic, no state tests – including Georgia Milestones – were administered for the 2019-2020 school year.

2020 SAT

Fulton	1078
State	1043
National	1030

2020 ACT

Fulton	24.4
State	21.7
National	20.6



BUDGET

FY21 General Fund Budget
$1,096,424,420

FY21 Cost Per Student
$11,925

FY21 Tax Levy

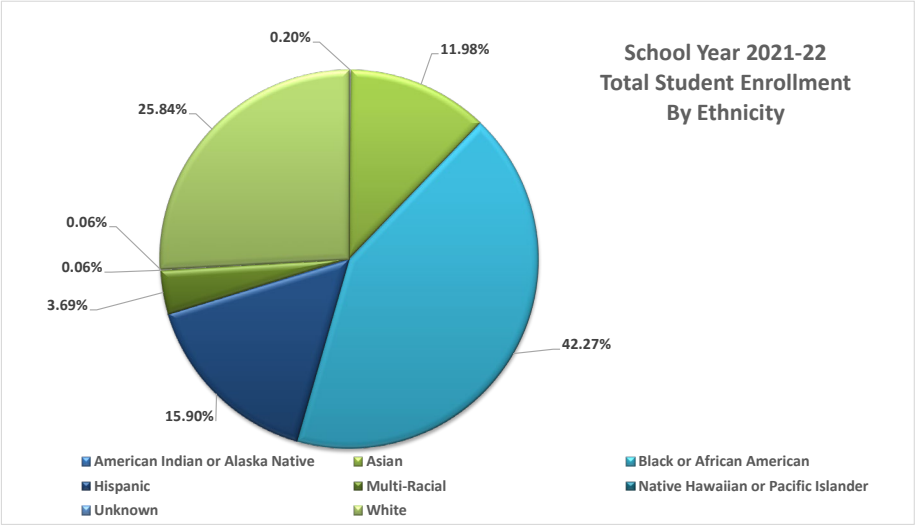
Maintenance & Operations	17.590
Debt Service	0.000
Total	17.590

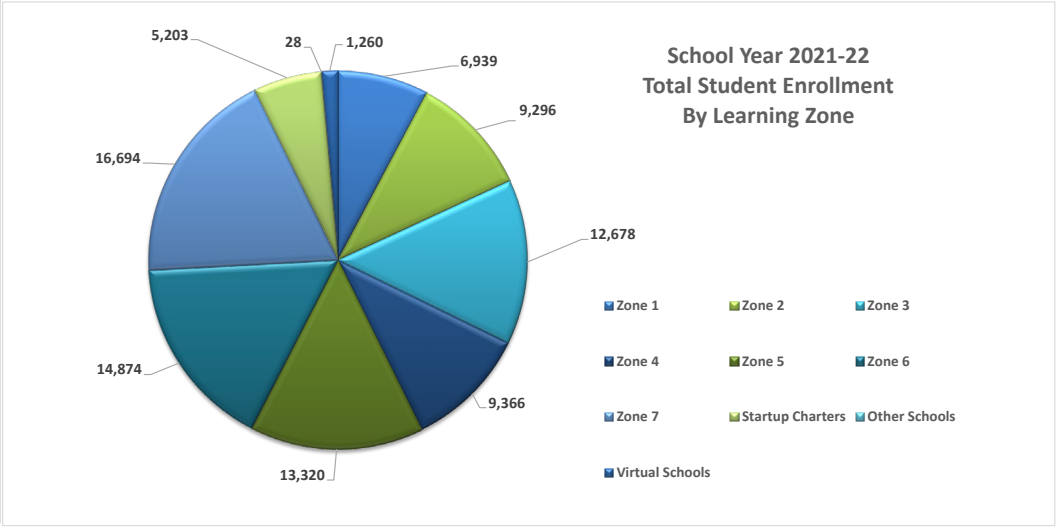
Fulton County Schools
Where Students Come First

FULTON COUNTY SCHOOLS
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470-254-3200 |www.fultonschools.org
Equal Opportunity Agency. Compliance Coordinator: ***470-254-4585 • TTY 1-800-255-0135***

FultonCoSchools
FultonCountySchools
FultonSchools

Ethnological Comparison of Total Students





Total Student Enrollment by Learning Zone
School Year 2021-22, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		Virtual Schools		District Wide	
Ethnicity	**Number**	**Percent**	**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	22	0.32%	21	0.23%	24	0.19%	25	0.27%	17	0.13%	27	0.18%	26	0.16%	12	0.23%	0	0.00%	5	0.40%	179	0.20%
Asian	21	0.30%	29	0.31%	41	0.32%	510	5.45%	476	3.57%	5,456	36.68%	3,608	21.61%	385	7.40%	0	0.00%	216	17.14%	10,742	11.98%
Black or African American	6,339	91.35%	7,008	75.39%	11,276	88.94%	2,989	31.91%	2,125	15.95%	1,790	12.03%	1,891	11.33%	3,694	71.00%	16	57.14%	773	61.35%	37,901	42.27%
Hispanic	383	5.52%	1,903	20.47%	970	7.65%	3,022	32.27%	3,855	28.94%	1,498	10.07%	1,971	11.81%	518	9.96%	5	17.86%	127	10.08%	14,252	15.90%
Multi-Racial	131	1.89%	192	2.07%	288	2.27%	386	4.12%	581	4.36%	759	5.10%	765	4.58%	150	2.88%	1	3.57%	55	4.37%	3,308	3.69%
Native Hawaiian or Pacific Islander	5	0.07%	4	0.04%	0	0.00%	8	0.09%	11	0.08%	9	0.06%	16	0.10%	2	0.04%	0	0.00%	0	0.00%	55	0.06%
Unknown	12	0.17%	1	0.01%	1	0.01%	0	0.00%	0	0.00%	2	0.01%	0	0.00%	37	0.71%	0	0.00%	0	0.00%	53	0.06%
White	26	0.37%	138	1.48%	78	0.62%	2,426	25.90%	6,255	46.96%	5,333	35.85%	8,417	50.42%	405	7.78%	6	21.43%	84	6.67%	23,168	25.84%
Total	6,939	100.0%	9,296	100.00%	12,678	100.00%	9,366	100.00%	13,320	100.00%	14,874	100.00%	16,694	100.00%	5,203	100.00%	28	100.00%	1,260	100.00%	89,658	100.00%

Ethnological Comparison of Total Students

ESOL Enrollment by Learning Zone
School Year 2021-22, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		Virtual Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Nativ	0	0.00%	1	0.14%	0	0.00%	1	0.08%	3	0.21%	1	0.15%	5	0.69%	1	0.42%	0	0.00%	0	0%	12	0.22%
Asian	1	0.85%	7	0.96%	3	1.09%	73	5.98%	45	3.08%	361	55.11%	261	36.10%	49	20.68%	0	0.00%	19	58%	819	15.04%
Black or African American	28	23.93%	35	4.81%	38	13.82%	36	2.95%	24	1.64%	6	0.92%	12	1.66%	13	5.49%	0	0.00%	2	6%	194	3.56%
Hispanic	82	70.09%	673	92.57%	231	84.00%	1,050	86.07%	1,332	91.23%	162	24.73%	338	46.75%	145	61.18%	0	0.00%	11	33%	4,024	73.88%
Multi-Racial	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3	0.21%	7	1.07%	3	0.41%	0	0.00%	0	0.00%	0	0%	13	0.24%
Native Hawaiian or Pacific Islanc	0	0.00%	4	0.55%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0%	4	0.07%
Unknown	0	0.00%	1	0.14%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0%	1	0.02%
White	6	5.13%	6	0.83%	3	1.09%	60	4.92%	53	3.63%	118	18.02%	104	14.38%	29	12.24%	0	0.00%	1	3%	380	6.98%
Total	117	100.00%	727	100.00%	275	100.00%	1,220	100.00%	1,460	100.00%	655	100.00%	723	100.00%	237	100.00%	0	0.00%	33	100%	5,447	100.00%

Special Education Enrollment by Learning Zone
School Year 2021-22, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		Virtual Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Nativ	3	0.26%	2	0.18%	1	0.07%	3	0.28%	2	0.12%	2	0.15%	2	0.12%	3	0.67%	0	0.00%	0	0.00%	18	0.19%
Asian	2	0.18%	1	0.09%	2	0.14%	47	4.39%	59	3.48%	223	17.15%	188	11.24%	15	3.33%	0	0.00%	6	5.77%	543	5.65%
Black or African American	699	61.69%	915	80.76%	1,278	89.56%	383	35.76%	375	22.11%	260	20.00%	291	17.40%	332	73.78%	4	44.44%	70	67.31%	4,607	47.90%
Hispanic	30	2.65%	170	15.00%	90	6.31%	416	38.84%	539	31.78%	181	13.92%	284	16.99%	48	10.67%	1	11.11%	12	11.54%	1,771	18.41%
Multi-Racial	13	1.15%	19	1.68%	37	2.59%	33	3.08%	67	3.95%	83	6.38%	79	4.72%	13	2.89%	1	11.11%	6	5.77%	351	3.65%
Native Hawaiian or Pacific Islanc	1	0.09%	0	0.00%	0	0.00%	0	0.00%	1	0.06%	1	0.08%	2	0.12%	0	0.00%	0	0.00%	0	0.00%	5	0.05%
Unknown	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	0.44%	0	0.00%	0	0.00%	2	0.02%
White	8	0.71%	26	2.29%	19	1.33%	189	17.65%	653	38.50%	550	42.31%	826	49.40%	37	8.22%	3	33.33%	10	9.62%	2,321	24.13%
Total	756	66.73%	1,133	100.00%	1,427	100.00%	1,071	100.00%	1,696	100.00%	1,300	100.00%	1,672	100.00%	450	100.00%	9	100.00%	104	100.00%	9,618	100.00%

Ethnological Comparison by Learning Zone and Level

2021-22 Learning Zones - Student Enrollment Ethnicity

Learning Zones	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		Unknown		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Zone 1	22	0.32%	21	0.30%	6,339	91.35%	383	5.52%	131	1.89%	5	0.07%	12	0.17%	26	0.37%
Zone 2	21	0.23%	29	0.31%	7,008	75.39%	1,903	20.47%	192	2.07%	4	0.04%	1	0.01%	138	1.48%
Zone 3	24	0.19%	41	0.32%	11,276	88.94%	970	7.65%	288	2.27%	0	0.00%	1	0.01%	78	0.62%
Zone 4	25	0.27%	510	5.45%	2,989	31.91%	3,022	32.27%	386	4.12%	8	0.09%	0	0.00%	2,426	25.90%
Zone 5	17	0.13%	476	3.57%	2,125	15.95%	3,855	28.94%	581	4.36%	11	0.08%	0	0.00%	6,255	46.96%
Zone 6	27	0.18%	5,456	36.68%	1,790	12.03%	1,498	10.07%	759	5.10%	9	0.06%	2	0.01%	5,333	35.85%
Zone 7	26	0.16%	3,608	21.61%	1,891	11.33%	1,971	11.81%	765	4.58%	16	0.10%	0	0.00%	8,417	50.42%
Virtual Schools	5	0.40%	216	17.14%	773	61.35%	127	10.08%	55	4.37%	0	0.00%	0	0.00%	84	6.67%
Other Schools	0	0.00%	0	0.00%	16	57.14%	5	17.86%	1	3.57%	0	0.00%	0	0.00%	6	21.43%
Start-up Charter	12	0.23%	385	7.40%	3,694	71.00%	518	9.96%	150	2.88%	2	0.04%	37	0.71%	405	7.78%

		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.

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.

Note from the Georgia Department of Education regarding Spring 2021 Georgia Milestones Assessments:

"Use caution in making year-to-year comparisons using the state-level data, due to changes in students' learning environments and differences in participation. In general, year-to-year comparisons should not be made using school- and district-level data."

Fulton County Schools
GA Milestones - End of Grade Assessment
Spring 2021 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	53%	54%		
	State	36%	38%		
5th	FCS	55%	47%	50%	
	State	39%	35%	38%	
8th	FCS	52%	41%	38%	42%
	State	41%	32%	27%	35%

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 2021 Selected Results

	American Literature and Composition	Algebra	Biology	Physical Science	U.S. History
Level	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)
FCS	25%	61%	56%	79%	22%
State	28%	31%	42%	53%	30%

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
2021 Results

Level	Exams Given	Exams Passed	% Passed	% Change
Fulton	16,205	10,405	64.2%	-8.5%
Georgia	na	na	na	na
Global	na	na	na	na

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
2021 Results

	English		Math		Reading		Science		Composite	
	Mean	Change from prior year	Mean	Change from prior year	Mean	Change from prior year	Mean	Change from prior year	Mean	Change from prior year
Total Fulton	25.4	1.0	24.7	1.0	25.9	1.0	24.8	0.8	25.3	0.9
Georgia	22.1	0.8	21.9	0.9	23.4	0.9	22.4	0.8	22.6	0.9
National	19.6	-0.3	19.9	-0.3	20.9	-0.3	20.4	-0.2	20.3	-0.3

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
2021 Results

	Mean EBRW Score	Mean Math Score	Total EBRW and Math
FCS	568	560	1128
Georgia	546	531	1077
National	524	514	1038

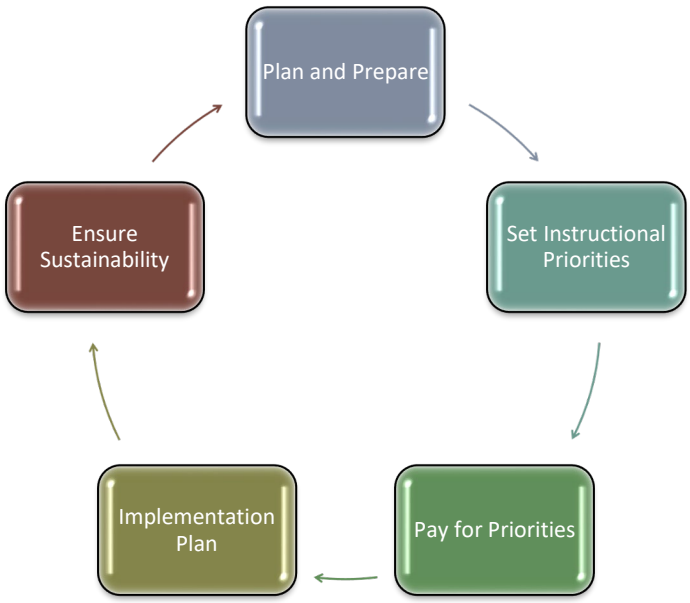
Budget Development Process

*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 137 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:

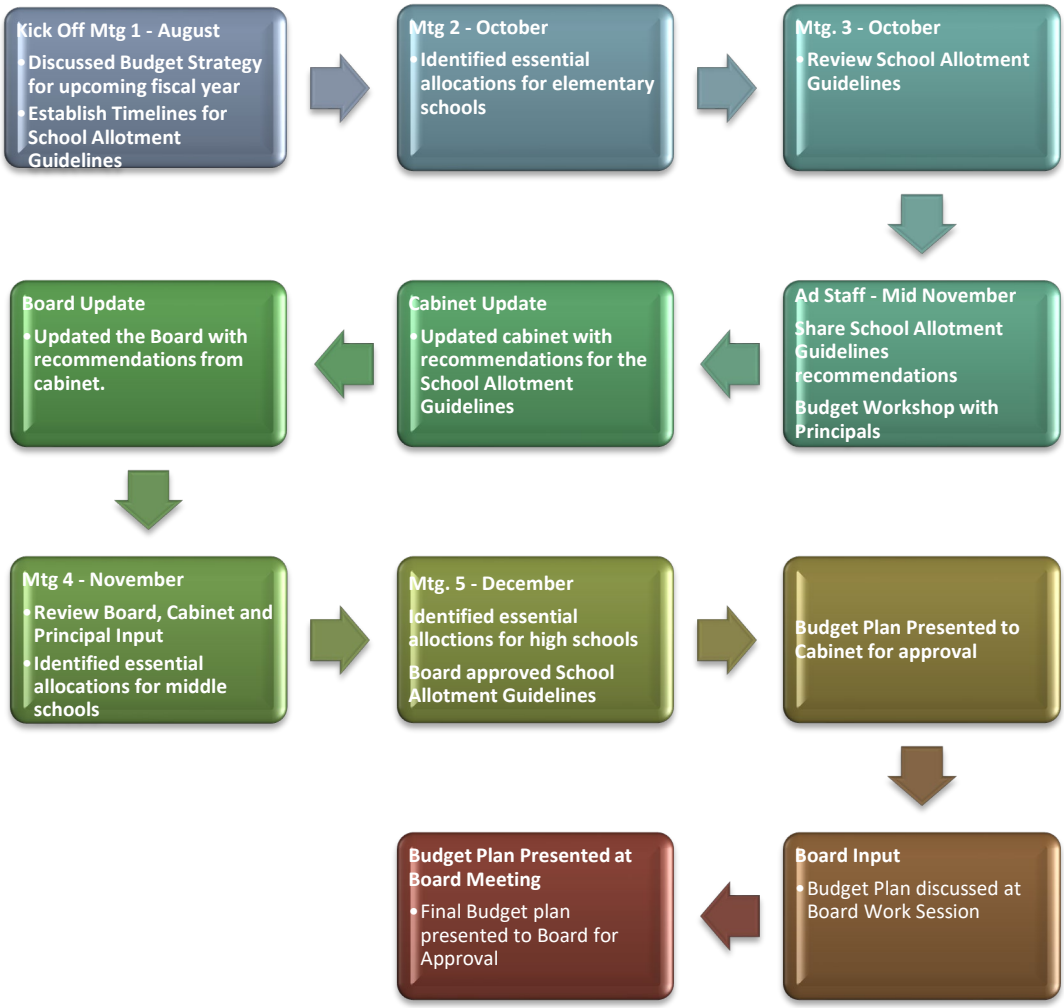


- Budget Development starts in July when the Budget Services staff reviews the prior year process, implements improvements, and develops the timeline and priorities for the following year based on input from members of the district's Budget Committee which is made up of staff from schools, and other 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.

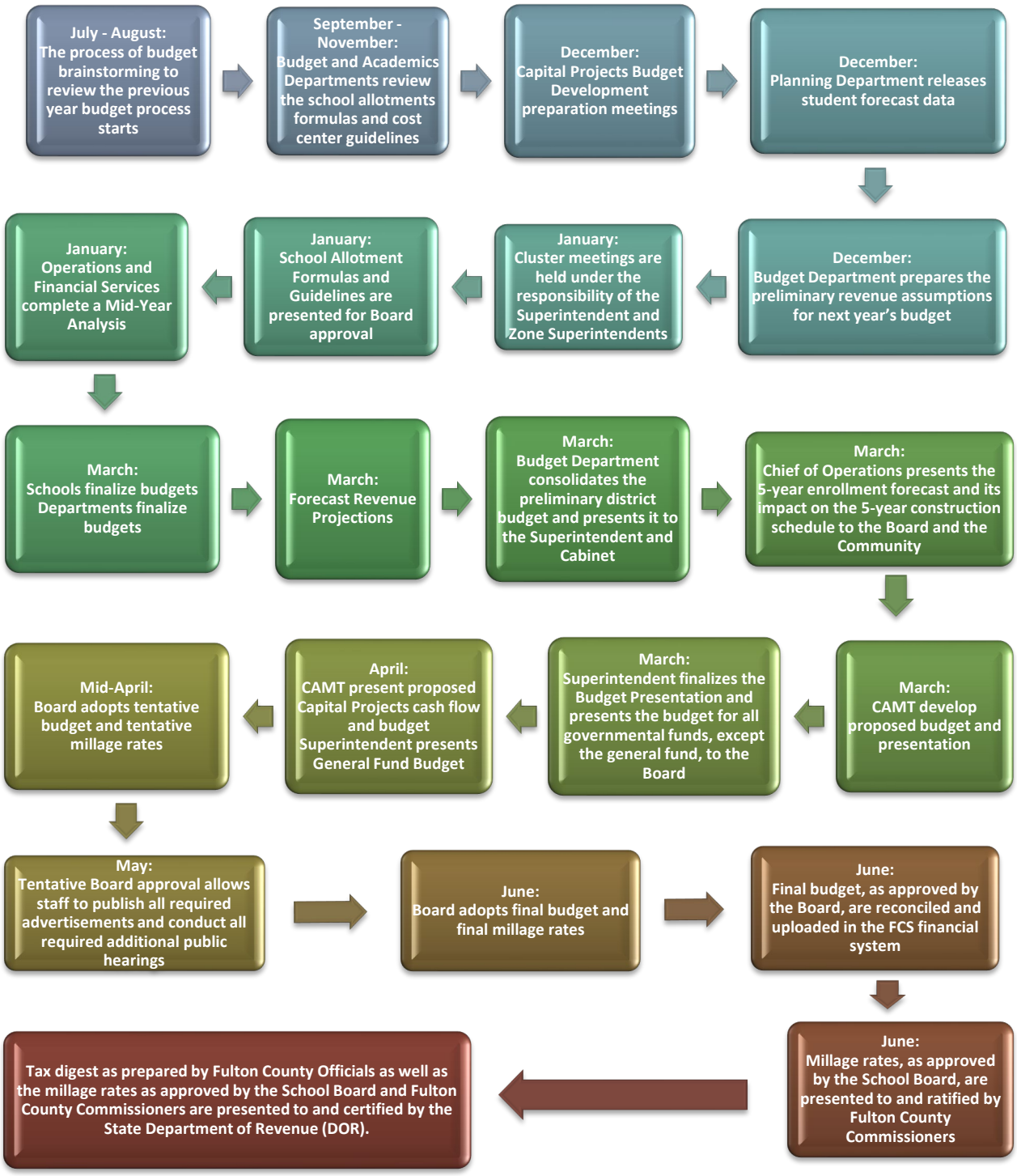
- In June, the Board approves final budgets and final millage rates. The final budgets, as approved by the Board, are reconciled, and uploaded in the FCS financial system.

- 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.

Budget Development Process



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



The Bridge To Success Plan is Fulton County Schools' three-year comprehensive plan and transformational investment to help students recover from learning loss resulting from the COVID-19 pandemic to ensure student achievement, growth, and success.

BRIDGE TO SUCCESS PROGRAM INITIATIVES

Fulton County Schools identified the following program initiatives to support accelerated learning opportunities for students impacted by the COVID-19 pandemic.

- **FOCUS** is a systematic approach to accelerate student learning through an equitable lens, that includes extended time for student learning, high dosage- small group instruction, enhanced assessment, curriculum mapping and learning acceleration, universal supports, and parent engagement.
- **Every Child Reads** is a transformational, multi-year, five-pronged literacy reformed strategy to reach the FCS literacy goal of 95% of all students reading at or above grade level.
- **Expanded Program Options** provides all students K-12 with innovative learning opportunities that include: CTAE expansion, dropout prevention strategies, virtual learning expansion, and mobile learning opportunities.
- **Leadership Development** is high quality professional learning for Principals, aspiring leaders, and other district leaders focused on coaching and developing leadership competencies.
- **Textbook Adoption** is the process of aligning K-12 reading/ELA instructional resources to GSE standards and the five pillars of reading.
- **Business Continuity** ensures the successful implementation of the FCS Bridge to Success by supporting programs, services, and resources that prevent, prepare for, and respond to Covid-19 and ensures that FCS is able to continue the work of the organization by offsetting financial losses, and monitoring program expenditures and finding innovative ways to continue business as usual.

FUNDING

To fund the Bridge to Success Plan, Fulton County Schools has received financial support from three federal COVID-19 relief funding packages.

- ESSER I - CARES Act (Coronavirus, Aid, Relief & Economic Security)
- ESSER II - CRRSA Act (Coronavirus Response & Relief Supplemental Appropriations)
- ESSER III - ARP (American Rescue Plan)

LEARN MORE!

Fulton County Schools
Where Students Come First

6201 Powers Ferry Road
Atlanta, Georgia 30339
470-254-3200
www.fultonschools.org

FultonCoSchools
FultonCountySchools
FultonSchools

Questions about the FCS Bridge To Success plan can be sent to: **ARP_ESSER@fultonschools.org**

FY2023 Budget Calendar

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2022-2023. The public is welcome at all meetings.

Activity	Responsibility		Date
FY2023 Budget Calendar presented to the Board (action)	Superintendent	Tuesday	October 12, 2021 *North Learning Center*
FY2022 Midyear Budget adjustments (action)		Tuesday	November 9, 2021 North Learning Center
FY2023 Budget Paramenters (action)		Tuesday	November 9, 2021 North Learning Center
FY2023 School Allotment Formulas and Guidelines	Superintendent	Thursday	January 11, 2022 *North Learning Center*
Economic Outlook update	Tax Commissioner Tax Assessor	Thursday	February 17, 2022 South Learning Center
Board seeks community input on budget priorities	Board		March
FY2023 Enrollment forecasting presentation	Chief Operations Officer	Tuesday	March 8, 2022 North Learning Center
FY2023 Revenue projections	Chief Financial Officer	Thursday	March 17, 2022 South Learning Center
Budget Markup #1 - FY2023 Budget presentation of Pension, School Nutrition Program, Grants and Special Revenue Funds		Thursday	March 17, 2022 South Learning Center
Spring Break			**April 4 - 8, 2022**
Budget Markup #2 - FY2023 Presentation of Superintendent's comprehensive General Fund budget and Capital Improvement Program		Thursday	April 14, 2022 North Learning Center
Salary Hearing #1 (If necessary)	Talent	Tuesday	May 3, 2022 North Learning Center
Public Budget Hearing #1	Superintendent Board	Tuesday	May 3, 2022 North Learning Center
Salary Hearing #2 (If necessary)	Talent	Thursday	May 12, 2022 South Learning Center
Public Budget Hearing #2	Superintendent Board	Thursday	May 12, 2022 South Learning Center
Board adopts tentative budgets and tentative millage rates	Board of Education	Thursday	May 12, 2022 South Learning Center
Board adopts final budgets	Board of Education	Tuesday	June 7, 2022 North Learning Center
Millage rate adoption schedule	Superintendent Board		TBD

Notes: Scheduled dates for adoption of millage rates are contingent on the availability of tax digest information from tax officials. The Chief Financial Officer and his staff will provide budget briefings and updates to the Board and stakeholders throughout the FY2023 budget process.

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	**$1,130,580,087**
Budgeted Appropriations	**$1,152,099,216**

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	**$61,767,103**
Budgeted Appropriations	**$61,767,103**

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	**$249,499,337**
Budgeted Appropriations	**$320,157,692**

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: **$46,950,029**

Budgeted Appropriations: **$46,190,356**

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: **$65,030,137**

Budgeted Appropriations: **$40,536,318**

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 2022-23 Budgets

These proposed budgets are scheduled to be adopted in final form by the Board on June 7, 2022.

	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, 2022	$ 338,524,327	$ 13,943,331	$ 82,046	$ 26,695,885	$ 525,000,000	$ -	$ 904,327,635
Revenues:							
Local Revenues	718,665,107	-	-	240,450,816	-	-	959,115,922
State Revenues	381,593,921	1,100,898	7,947,545	4,466,248	-	-	395,108,612
Federal Revenues	13,815,578	34,471,727	51,776,661	2,528,304	-	-	102,592,270
Other Local Revenues	16,505,482	11,377,404	-	2,053,969	65,030,137	15,848,908	110,815,900
Transfers	-	-	2,042,897	-	-	-	2,042,897
Total Revenues	1,130,580,087	46,950,029	61,767,103	249,499,337	65,030,137	15,848,908	1,569,675,601
Total Available Resources	$ 1,469,104,415	$ 60,893,360	$ 61,849,149	$ 276,195,222	$ 590,030,137	$ 15,848,908	$ 2,474,003,237
Appropriations:							
Instruction	717,512,463	-	42,051,209	-	-	-	759,563,673
Pupil Services	79,979,328	-	7,266,603	-	-	-	87,245,931
Improvement of Instructional Services	31,961,506	-	1,619,507	-	-	-	33,581,013
Educational Media Services	16,999,401	-	-	-	-	-	16,999,401
Staff Development - Personnel	7,942,510	-	7,114,726	-	-	-	15,057,235
Federal Administration	-	-	1,524,067	-	-	-	1,524,067
General Administration	2,783,200	-	1,676,069	-	-	-	4,459,270
School Administration	66,540,532	-	-	-	-	-	66,540,532
Support Services - Business	15,728,660	-	-	-	40,536,318	15,848,908	72,113,886
Maintenance and Operation	104,203,480	-	-	-	-	-	104,203,480
Student Transportation	63,419,227	-	343,051	-	-	-	63,762,278
Support Services - Central	42,945,976	-	168,871	-	-	-	43,114,848
Other Support Services	40,035	-	3,000	-	-	-	43,035
School Nutrition Program	-	46,190,356	-	-	-	-	46,190,356
Construction & Capital Expenditures	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	320,157,692	-	-	320,157,692
Other Outlays	2,042,897	-	-	-	-	-	2,042,897
Debt Service	-	-	-	-	-	-	-
Total Appropriations	1,152,099,216	46,190,356	61,767,103	320,157,692	40,536,318	15,848,908	1,636,599,594
Estimated Ending Fund Balance, June 30, 2023	317,005,198	14,703,004	82,046	(43,962,470)	549,493,819	-	837,403,643
Total Appropriations & Ending Fund Balance	$ 1,469,104,415	$ 60,893,360	$ 61,849,149	$ 276,195,222	$ 590,030,137	$ 15,848,908	$ 2,474,003,237

The fiscal year 2022-2023 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 7, 2022 at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350. 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

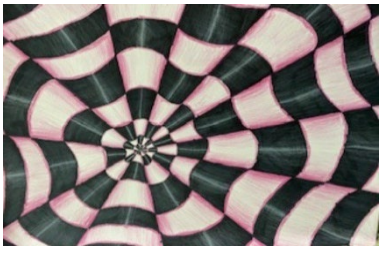
Fulton County Schools
Where Students Come First

FY23 Budget Summary

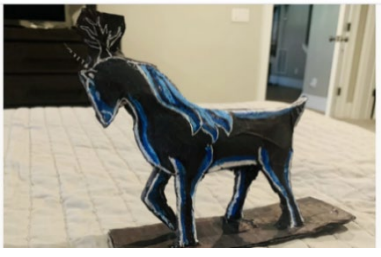
Revenue				
Source	**Amount**		**Per Pupil**	**% of Total**
State Revenue	$	381,593,921	$ 4,266	33.75%
Local Revenue	$	735,170,588	$ 8,219	65.03%
Federal Revenue	$	13,815,578	$ 154	1.22%
Total Revenue	***$***	***1,130,580,087***	***$ 12,639***	***100.00%***

Expenditures				
Function	**Amount**		**Per Pupil**	**% of Total**
Instruction	$	717,512,463	$ 8,021	62.28%
Pupil Services	$	79,979,328	$ 894	6.94%
Improvement of Instruction	$	31,961,506	$ 357	2.77%
Staff Development - Personnel	$	7,942,510	$ 89	0.69%
Educational Media Services	$	16,999,401	$ 190	1.48%
General Administration	$	2,783,200	$ 31	0.24%
School Administration	$	66,540,532	$ 744	5.78%
Support Services-Business	$	15,728,660	$ 176	1.37%
Maintenance and Operating	$	104,203,480	$ 1,165	9.04%
Student Transport Services	$	63,419,227	$ 709	5.50%
Support Services-Central	$	42,945,976	$ 480	3.73%
Other Support Services	$	40,035	$ 0	0.00%
Other Outlays	$	2,042,897	$ 23	0.18%
Total Expenditures	***$***	***1,152,099,216***	***$ 12,880***	***100%***

Fund Balance			% of Expenditures
Beginning Fund Balance	$	338,524,327	
Net Change in Fund Balance	$	(21,519,130)	
Ending Fund Balance	***$***	***317,005,198***	***27.52%***

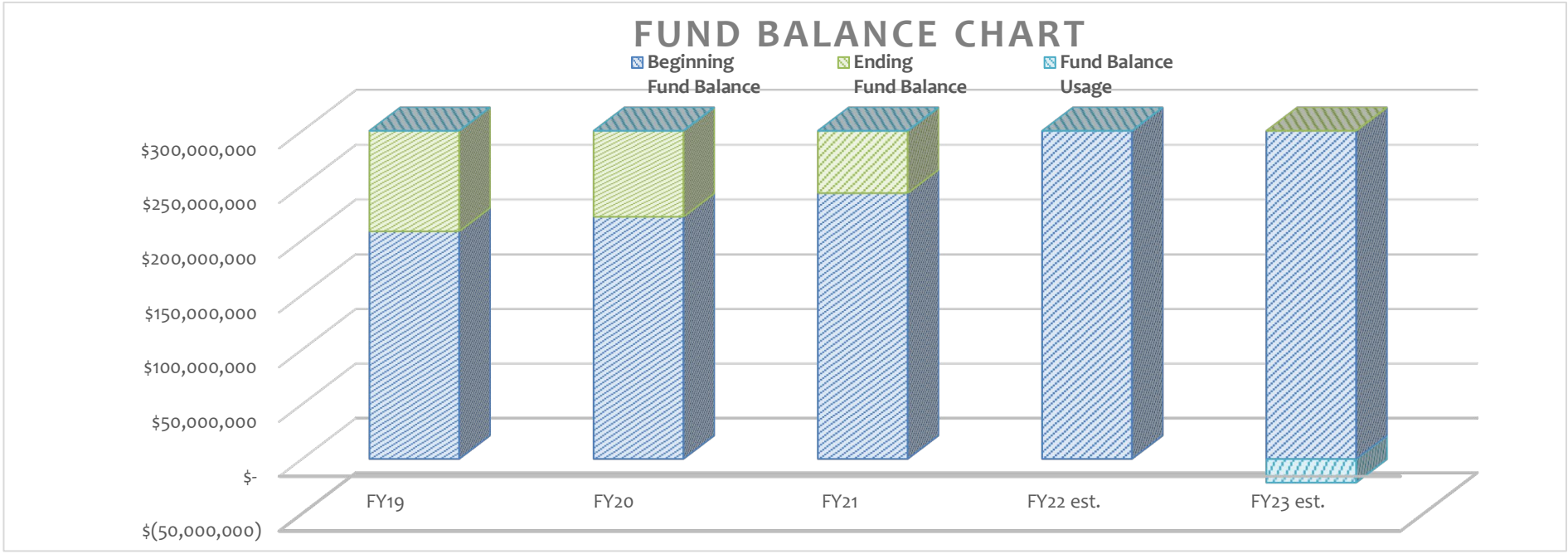






Fund Balance History

Fiscal Year	Beginning Fund Balance	Nonspendable	Restricted	Committed	Assigned	Unassigned	Ending Fund Balance	Fund Balance Usage
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	$ 243,097,404	$ -	$ -	$ 174,270,035	$ 4,000,000	$ 125,502,468	$ 303,772,503	$ 60,675,099
FY22 est.	$ 303,772,503	$ -	$ -	$ 164,463,663	$ 4,000,000	$ 170,060,664	$ 338,524,327	$ 34,751,824
FY23 est.	$ 338,524,327	$ -	$ -	$ 172,814,882	$ 18,792,000	$ 125,398,316	$ 317,005,198	$ (21,519,129)



From where do the FY23 General Fund Revenues originate?

The district is estimated to receive $1,130,580,087 in revenue for the general fund during FY23, a decrease of -0.05% from the current fiscal year. The general fund is the district's operating fund and accounts for 72% of the district's total revenues.

Resource from Operating Funds	FY2022 Projected Revenue	FY2022 Revenue Per Pupil	FY2023 Proposed Revenue	FY2023 Revenue Per Pupil	Revenue % Change
Local	$702,897,350	$7,793	$718,665,107	$8,034	2.24%
State	$393,300,851	$4,360	$381,593,921	$4,125	-2.98%
Federal	$13,815,578	$153	$13,815,578	$154	0.00%
Other	$21,162,466	$235	$16,505,482	$185	-22.01%
Total Available Resources	**$1,131,176,244**	**$12,541**	**$1,130,580,087**	**$12,498**	**-0.05%**

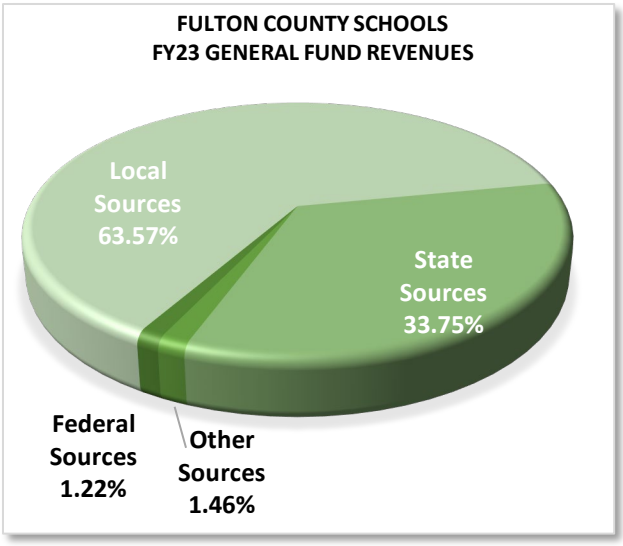
Local Sources

Local sources of revenue are the most significant for the district. Property taxes account for most of the local revenue. They generate an estimated 63.57% of general fund sources of revenue and will increase by 2.24% from FY22. The tentative millage recommendation for FY23 is 17.49. The digest for current real and personal property is projected to increase by 3.00% in FY23. 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 FY23 will represent 33.75% 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 -2.98% 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 FY23, Local Fair Share (LFS) amount paid by Fulton County Schools will increase approximately 4.90%, 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.



Federal Sources

Revenues received from federal sources does not represent an increase or decrease of total general fund revenues. Federal revenues are expected to remain at FY2022 numbers.

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**	**$80,000.00**	
Millage Rate	**17.759**		**17.759**
Total School Taxes	**$ 1,385.20**	$ -	**$ 1,385.20**

* 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**	**$80,000.00**	
Millage Rate	**-0.037**		**-0.037**
Tax Year 2020 Dollar Impact**	**$ (2.89)**	$ -	**$ (2.89)**

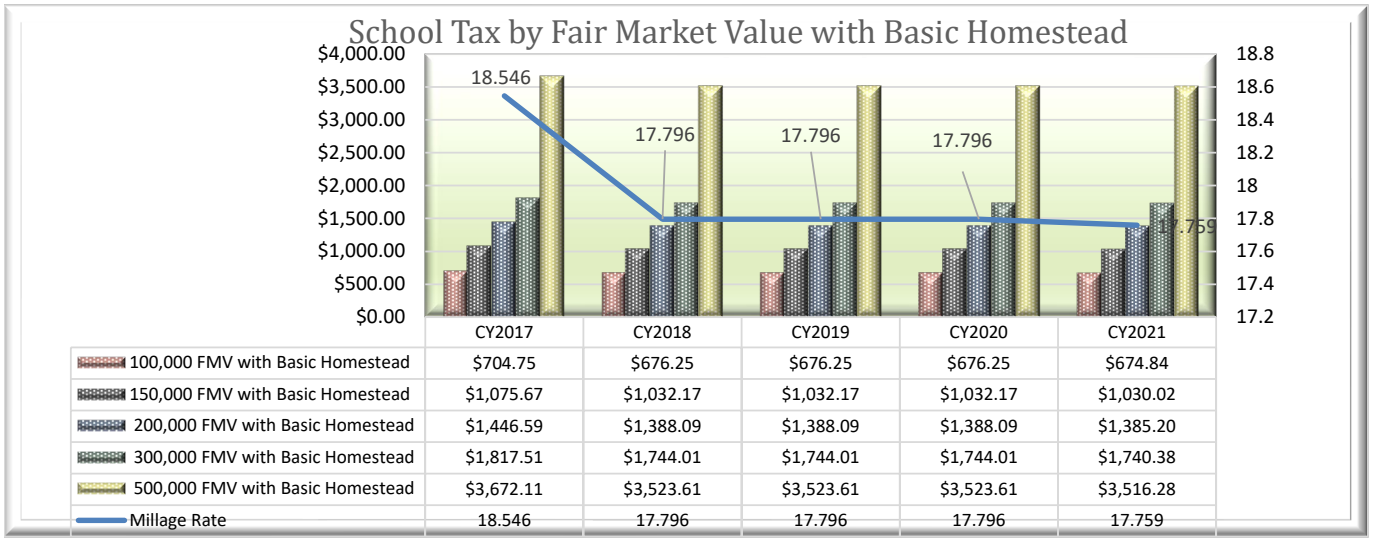
* Assume School Homestead Exemption Only

** Assumes no change in Appraised Value

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

Calendar Year Millage Rate	2017	2018	2019	2020	2021
School Millage Rate	18.546	17.796	17.796	17.796	17.759
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**18.546**	**17.796**	**18.483**	**17.796**	**17.759**

Tax on Homestead at $200k	2017	2018	2019	2020	2021
School Taxes	$ 1,446.59	$ 1,388.09	$ 1,441.67	$ 1,388.09	$ 1,385.20
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,446.59**	**$ 1,388.09**	**$ 1,441.67**	**$ 1,388.09**	**$ 1,385.20**



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

- Consolidated School (Maintenance and Operations) Tax digest (net of exemptions) will be $40,475,528,950 a change of approximately 2.963% for calendar year 2022 (fiscal year 2023). This is inclusive of the existing Homestead Exemptions and Homestead Exemption Caps. The recommended M&O millage rate for tax year 2023 is 17.49.
- The recommended bond millage rate is 0.000.
- Combined recommended millage will be 17.49.
- Below is a history of the past fiscal years millage rates:

Category	2017	2018	2019	2020	2021	2022	2023
Maintenance & Operations	18.483	18.546	17.796	17.796	17.796	17.59	17.49
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Millage Levied	**18.483**	**18.546**	**17.796**	**17.796**	**17.796**	**17.59**	**17.49**



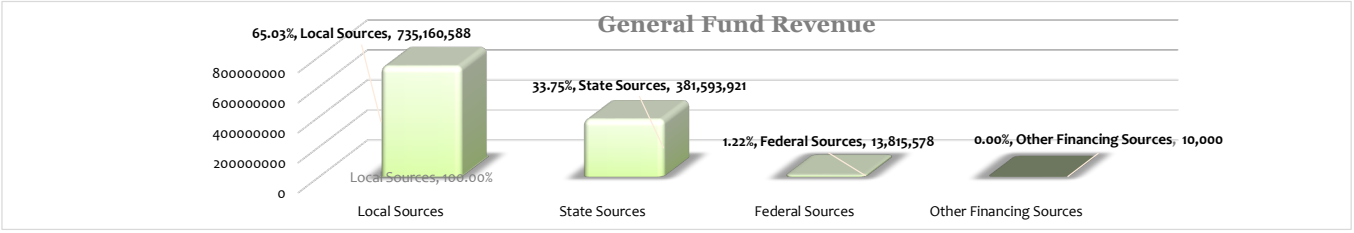




Revenue

	REVENUE SOURCES	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY22 to FY23
LOCAL SOURCES							
1110	Ad Valorem Taxes	616,495,506	619,369,487	650,477,266	668,291,050	685,488,225	2.57%
1190	Other Taxes	1,108,221	990,423	1,868,049	1,213,791	5,460,341	349.86%
1191	Local Sources	31,364,105	33,375,643	38,364,633	27,579,731	27,716,540	0.50%
1310	Tuition From Individuals	1,030,426	1,247,012	1,019,210	1,012,500	1,160,500	14.62%
1350	Summer School Tuition	225	-	-	-	-	0.00%
1500	Investment Income	7,139,453	4,730,420	329,998	600,000	275,000	-54.17%
1611	Student Sales - Breakfast And Lunch	(76)	153	-	-	-	0.00%
1910	Rental Of Property	1,615,056	1,311,049	656,726	1,522,079	1,369,871	-10.00%
1931	Sale of Land	552,458	200,400	100	-	-	0.00%
1932	Sale Of Buildings, Machinery and Equipment	10,000	-	25,000	-	15,000	0.00%
1933	Sale of Buses	2,750	2,137	9,646	-	70,000	0.00%
1950	Services to Other LUA	876	-	1,228	-	-	0.00%
1970	Operating Revenues	619,452	623,728	1,123,707	550,000	575,000	4.55%
1990	Federal Indirect Cost Reimbursement	4,344,416	3,430,273	2,504,800	4,240,276	8,200,000	93.38%
1995	Other Local Revenues	9,208,831	5,470,123	5,343,998	4,430,611	4,477,111	1.05%
1996	Miscellaneous	-	-	3,457,559	-	353,000	0.00%
TOTAL LOCAL SOURCES		**673,491,700**	**670,750,846**	**705,181,921**	**709,440,037**	**735,160,588**	**3.63%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	494,421,112	539,510,692	531,955,726	515,148,245	529,735,184	2.83%
3122	QBE Allotment (Operating Costs)	39,804,480	44,027,826	37,726,491	45,425,248	46,672,678	2.75%
3124	QBE Contra Account - Austerity Reduction	-	(6,006,100)	(11,989,542)	(15,082,731)	-	-100.00%
3125	Total State Categorical Grants	6,954,288	7,011,314	8,157,187	6,902,538	7,391,709	7.09%
3140	QBE Contra Account (Debit)- 5 Mill Share	(175,484,813)	(183,902,995)	(195,403,177)	(199,270,636)	(209,025,606)	4.90%
3400	Grants From Pre-K Lottery	74,555	-	-	-	-	0.00%
3600	State of Ga Capital Outlay	-	314,092	(720)	-	-	0.00%
3800	Other Grants From Georgia Department Of Education	5,738,645	8,773,284	5,145,174	6,222,047	6,264,956	0.69%
3912	On Behalf Payments - Teachers Retirement	80,205	81,879	71,486	-	-	0.00%
3955	ACE Medicaid Recovery	55,361	71,059	20,456	35,000	555,000	1485.71%
3995	Funds From Other State Agencies	777,484	396,151	1,950,788	500,000	-	-100.00%
TOTAL STATE SOURCES		**372,421,316**	**410,277,201**	**377,633,869**	**359,879,711**	**381,593,921**	**6.03%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	715,090	786,624	905,033	13,815,578	13,815,578	0.00%
TOTAL FEDERAL SOURCES		**715,090**	**786,624**	**905,033**	**13,815,578**	**13,815,578**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	46,916	-	2,482	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	287,630	64,537	121,874	10,000	10,000	0.00%
5600	Unassigned	382,389	533,889	442,389	-	-	0.00%
5995	Other Sources	5,340	1,840	69,526	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**722,275**	**600,266**	**636,271**	**10,000**	**10,000**	**0.00%**
GRAND TOTAL		**1,047,350,382**	**1,082,414,938**	**1,084,357,093**	**1,083,145,326**	**1,130,580,087**	**4.38%**

PER PUPIL	FY2019 SEAT Day	FY2020 SEAT Day	FY2021 SEAT Day	FY2022 SEAT Day	FY2023 Proposed	% Change FY22 to FY23
Enrollment	**94,049**	**93,091**	**90,328**	**90,242**	**89,450**	**-0.88%**
Local Sources	$7,161.07	$7,205.32	$7,806.90	$7,861.53	$8,218.68	4.54%
State Sources	$3,959.86	$4,407.27	$4,180.70	$3,987.94	$4,266.00	6.97%
Federal Sources	$7.60	$8.45	$10.02	$153.09	$154.45	0.89%
Other Local Sources	$7.68	$6.45	$7.04	$0.11	$0.11	0.89%
TOTAL BUDGET	**$11,136.22**	**$11,627.49**	**$12,004.66**	**$12,002.67**	**$12,639.24**	**5.30%**



Tax Digest - Revenue Charts

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	$ 45,822,912,325	$ 3,252,577,655
Motor Vehicles	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ 140,679,790	$ (47,283,480)
Mobile Homes	$ 472,736.00	$ 706,133	$ 706,133	$ 896,232	$ 891,152	$ (5,080)
Timber	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ -	$ (84,743)
Heavy Duty Equipment	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ -	$ (1,253,876)
Gross Digest	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,760,532,791	$ 45,964,483,267	$ 3,203,950,476
Less Exemptions	$ (1,993,553,540)	$ (2,449,545,050)	$ (5,889,643,615)	$ (5,752,608,978)	$ (6,436,976,017)	$ (684,367,039)
Net Digest	$ 30,478,484,304	$ 35,373,142,713	$ 35,635,858,631	$ 37,007,923,813	$ 39,527,507,250	$ 2,519,583,437
Millage	18.546	17.796	17.796	17.796	17.590	$ (0)
Net Levied	$ 565,253,970	$ 629,500,448	$ 634,175,740	$ 658,593,012	$ 695,288,853	$ 36,695,840
$ Increase	$ (1,029,156)	$ 64,246,478	$ 4,675,292	$ 24,417,272	$ 36,695,840	$ 12,278,568
% Increase	-0.18%	11.37%	0.74%	3.88%	5.57%	1.77%

School Bond Digest

	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2020 to CY2021 Change
Real and Personal	$ 32,008,820,050	$ 37,497,638,013	$ 41,280,108,177	$ 42,570,334,670	$ 45,822,912,325	$ 3,252,577,655
Motor Vehicles	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ 140,679,790	$ (47,283,480)
Mobile Homes		$ 706,133	$ 706,133	$ 896,232	$ 891,152	$ (5,080)
Timber	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ -	$ (84,743)
Heavy Duty Equipment	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ -	$ (1,253,876)
Gross Digest	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,760,532,791	$ 45,964,483,267	$ 3,203,950,476
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	$ 45,964,483,267	$ 3,203,950,476
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	17.590	-
GO Bond	-	-	-	-	-	-
Combined Total	**18.546**	**17.796**	**17.796**	**17.796**	**17.590**	**-**

How will the Proposed FY2023 General Fund Money be spent?

The Superintendent proposes a $1.152 billion General Fund Expenditure Budget for FY23. 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 fund an instructional reserve in the amount of $5 million.

The school year will begin with 11,316.43 General Fund budgeted positions. The primary usage of the monies in the General Fund is for Instruction followed by Maintenance of Operations.

FY23 Appropriations			
Function	Amount	Per Pupil	% of Total
Instruction	717,512,463	8,021.38	62.28%
Pupil Services	79,979,328	894.12	6.94%
Improvement Of Instruction	31,961,506	357.31	2.77%
Staff Development - Personnel	7,942,510	88.79	0.69%
Educational Media Services	16,999,401	190.04	1.48%
General Administration	2,783,200	31.11	0.24%
School Administration	66,540,532	743.89	5.78%
Support Services-Business	15,728,660	175.84	1.37%
Maintenance And Operating	104,203,480	1,164.94	9.04%
Student Transport Services	63,419,227	708.99	5.50%
Support Services-Central	42,945,976	480.11	3.73%
Other Support Services	40,035	0.45	0.00%
Other Outlays	2,042,897	22.84	0.18%
Total Expenditures	1,152,099,216	12,879.81	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 83.08% of the General Fund is budgeted for Salaries and Benefits.

Salaries (60.48%)

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 (22.60%)

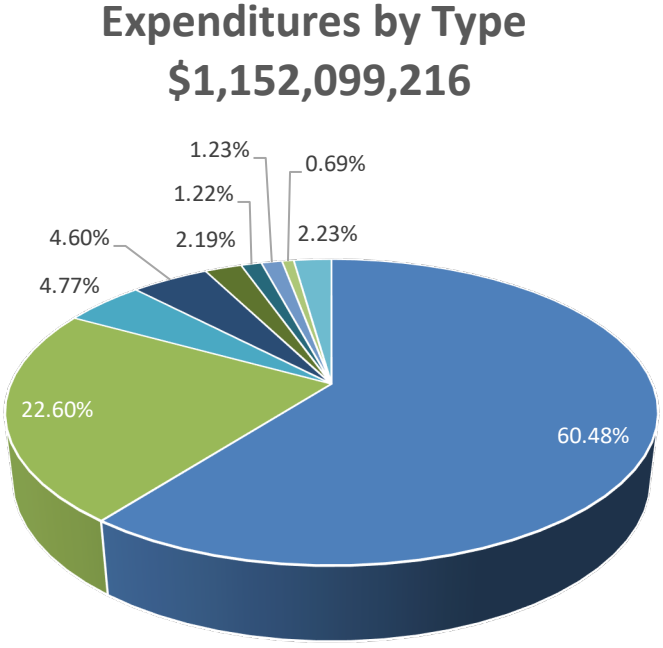
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Purchased Services (4.77%)

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

Supplies and Materials (4.60%)

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



Professional and Technical Services (1.85%)

Costs related to fees and software systems.

Property Services (1.22%)

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

Equipment and Related (1.57%)

Cost for new equipment

Other Budget Items (.69%)

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 (2.23%)

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

General Fund Expenditures – Proposed

Instruction (62.32%)

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 (6.98%)

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/Staff Development -Personnel (3.46%)

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 (.24%)

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 (5.78%)

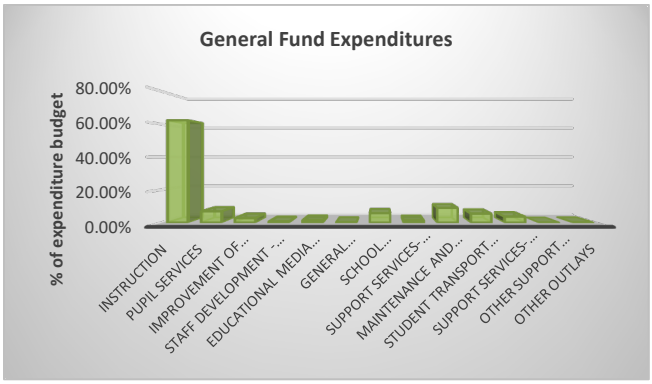
Activities concerned with overall administrative responsibility for school operations. Included are

activities of principals, assistant principals, full time department chairpersons and clerical staff.

Support Services - Business (1.37%)

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 (9.01%)

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 (5.51%)

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 (3.71%)

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 (0.18%)

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

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

FY2023 Budget for General Fund

Notable Expenditure Recommendations

• Teachers Retirement System (employer contribution rate)	19.81 to 19.98
• FY23 Onetime Requests	$2.4 million
• School Allotment changes	$4.5 million
• Compensation recommendation *3% raise plus midyear step increase (for eligible employees)*	$37 million
• Facility Modifications (painting projects)	$1.9 million
• Utilities	$17.9 million
• Summer School (HS)	$1.3 million

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

• Textbooks	$14.7 million
• Risk Management	$4.0 million

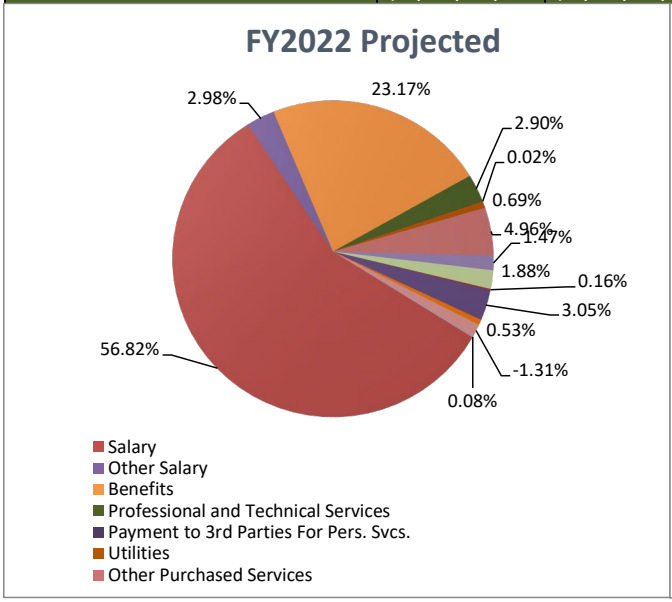


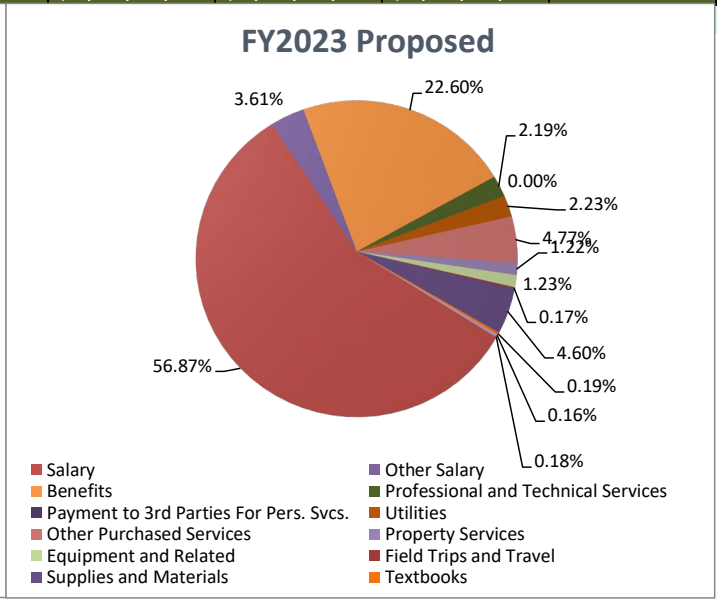




Expenditures

OPERATING BUDGET	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY22 to FY23
PERSONNEL						
Salary	570,969,085	600,465,878	593,327,359	662,254,346	655,188,749	-1.07%
Other Salary	33,517,120	30,573,902	28,398,485	34,713,915	41,582,820	19.79%
Total Salaries	**604,486,206**	**631,039,780**	**621,725,844**	**696,968,261**	**696,771,569**	**-0.03%**
Benefits	249,725,869	263,097,992	252,010,515	270,025,090	260,343,695	-3.59%
Total Salaries and Benefits	**854,212,074**	**894,137,772**	**873,736,359**	**966,993,351**	**957,115,264**	**-1.02%**
NON-PERSONNEL						
Professional and Technical Services	37,667,814	31,641,247	29,673,956	33,772,212	25,193,260	-25.40%
Payment to 3rd Parties For Pers. Svcs.	1,625,085	228,084	86,672	280,601	-	-100.00%
Utilities	23,090,079	20,291,563	5,966,938	8,069,513	25,676,809	218.20%
Other Purchased Services	51,771,425	54,904,649	55,358,186	57,819,841	54,968,221	-4.93%
Property Services	16,563,381	15,186,513	12,661,278	17,078,787	14,004,019	-18.00%
Equipment and Related	21,395,568	19,381,301	21,461,436	21,941,758	14,168,039	-35.43%
Field Trips and Travel	2,953,351	1,743,337	322,688	1,828,516	1,938,428	6.01%
Supplies and Materials	21,192,725	18,833,309	27,604,462	35,498,806	52,972,643	49.22%
Textbooks	7,548,889	10,997,293	2,670,182	6,172,708	2,211,500	-64.17%
Other	261,889	(4,456,027)	(11,350,486)	(15,249,226)	1,808,137	-111.86%
Transfers	745,760	1,052,048	768,780	902,600	2,042,897	126.33%
Total Other Operating Expenses	**184,815,965**	**169,803,316**	**145,224,092**	**168,116,115**	**194,983,953**	**15.98%**
TOTAL BUDGET	**$ 1,039,028,040**	**$ 1,063,941,088**	**$ 1,018,960,451**	**$ 1,135,109,467**	**$ 1,152,099,216**	**1.50%**





PER PUPIL	FY2019 SEAT Day	FY2020 SEAT Day	FY2021 SEAT Day	FY2022 SEAT Day	FY2023 Proposed	% Change FY22 to FY23
ENROLLMENT	**94,049**	**93,091**	**90,328**	**90,242**	**89,450**	**-0.88%**
Total Salary	6,427.35	6,778.74	6,882.98	7,723.32	7,789.51	0.86%
Benefits	2,655.27	2,826.25	2,789.95	2,992.23	2,910.49	-2.73%
Purchased Services	968.26	932.14	942.33	1,018.07	896.16	-11.97%
Utilities	245.51	217.98	66.06	89.42	287.05	221.01%
Property Services	176.11	163.14	140.17	189.26	156.56	-17.28%
Equipment and Related	227.49	208.20	237.59	243.14	158.39	-34.86%
Field Trips and Travel	31.40	18.73	3.57	20.26	21.67	6.95%
Supplies and Materials	225.34	202.31	305.60	393.37	592.20	50.54%
Textbooks	80.27	118.13	29.56	68.40	24.72	-63.86%
Transfers/ Other	10.71	(36.57)	(117.15)	(158.98)	43.05	-127.08%
TOTAL PER PUPIL	**$ 11,047.73**	**$ 11,429.04**	**$ 11,280.67**	**$ 12,578.51**	**$ 12,879.81**	**2.40%**

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)
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	17.590	108,671.57	37,601.40	669.15	96%	641.56
2023	2022	17.490	118,353.25	47,341.30	707.91	96.%	678.65

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 $47 billion over the past ten years with the value projected to be around 47.3 billion in 2022, which will be an increase from 2021. 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 17.590, of which, all are used for the maintenance and operations of the school district.

The current projections for FY23 are based on a 17.490 millage rate.

Tax Year 2020

Principal Taxpayer	Taxable Assessed Value [1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton Count	$ 2,557,272	1	2.83%
Georgia Power	591,782	2	0.65%
Atlanta Development Authority	425,138	3	0.37%
AT&T	281,361	4	0.29%
Coca Cola Company	263,934	5	0.25%
Google Inc.	259,141	6	0.22%
Delta Airlines	217,997	7	0.19%
Post Apartment Homes	158,637	8	0.18%
Suntrust Plaza Associations LLC	155,630	9	0.18%
Twitter Inc.	124,968	10	0.16%
Total Principal Taxpayers	5,035,860		5.32%
All Other Taxpayers	76,231,417		94.68%
Total	$ 81,267,277		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 17.490 will levy $707.91 million in taxes for FY23.

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 FY23 for a total of $678.65 million.

General Fund



The following pages represent the FY2023 general fund budget requests by division. Schools budgeted positions decreased by 61.72 based on the allotment formulas and the central office increased by 11.40. For FY23, there are several factors that would increase or decrease the overall budget as seen below.

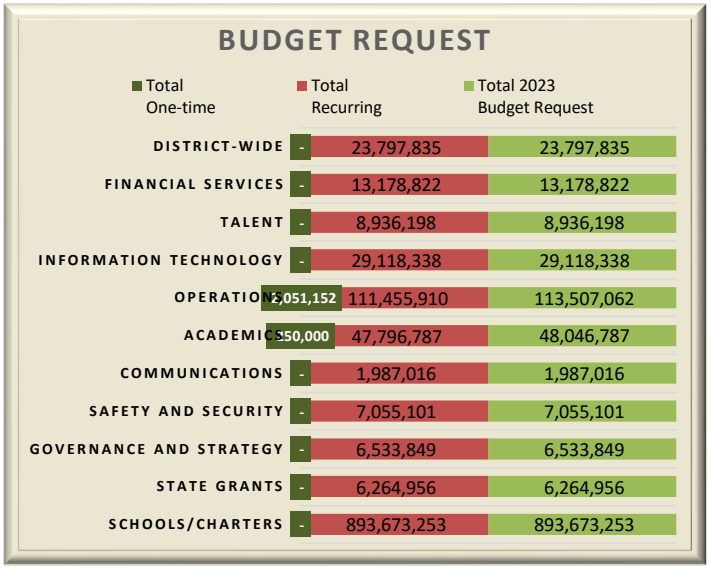
Category	FY2022 Existing Positions	FY2023 Position Requests	Variance	FY2023 Budget Request	% of Budget
Schools	9,084.18	9,022.46	(61.72)	893,673,253	77.57%
Departments	1,755.24	1,766.64	11.40	252,161,008	21.89%
State Grants	30.00	30.00	-	6,264,956	0.54%
TOTAL	**10,869.42**	**10,819.10**	**(50.32)**	**1,152,099,216**	**100.00%**

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

Category	Total Existing Positions	Position Changes	Total One-time	Total Recurring	Total 2023 Budget Request	Total FY2022 Current Budget
Schools/Charters	9,084.18	(61.72)	-	893,673,253	893,673,253	876,497,785
State Grants	30.00	-	-	6,264,956	6,264,956	6,610,064
Governance and Strategy	41.49	-	-	6,533,849	6,533,849	5,791,555
Safety and Security	53.50	10.00	-	7,055,101	7,055,101	6,411,857
Communications	13.00	-	-	1,987,016	1,987,016	2,007,623
Academics	118.05	0.40	250,000	47,796,787	48,046,787	51,220,760
Operations	1,230.70	(5.00)	2,051,152	111,455,910	113,507,062	91,085,621
Information Technology	178.50	2.00	-	29,118,338	29,118,338	30,538,000
Talent	54.60	3.00	-	8,936,198	8,936,198	8,453,476
Financial Services	65.40	1.00	-	13,178,822	13,178,822	14,184,795
District-wide	-	-	-	23,797,835	23,797,835	42,307,930
TOTAL	**10,869.42**	**(50.32)**	**2,301,152**	**1,149,798,064**	**1,152,099,216**	**1,135,109,467**





One-Time Requests

DEPARTMENTS	AMT.	COMMENTS
SAFETY & SECURITY	$ 95,000	
LEARNING & TEACHING	$ 250,000	
MAINTENANCE	$ 1,978,152	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
Portables and Renovations	$ 22,000	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.
PLANNING & STUD. FORE.	$ 51,000	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 meetings /15 South meetings
Total One-Time	***$ 2,396,152***	

FY23 Position Changes
General Fund

DEPARTMENT	FTE	COMMENTS
INTERNAL AUDIT	-1.00	Upgrade 2.0 Internal Audit Managers to Coordinator
SAFETY & SECURITY	23.00	Add 22.0 CSA's to Safety & Security
CAMPUS POLICE	-13.00	Move 12.0 CSA's from Campus Police
PERSONNEL INVESTIGAT	1.00	Move to Workers Compensation
ESL	0.40	Added .40 Program Manager
FINANCIAL SERVICES	1.00	Personnel Investigator (30)
INFORMATION TECH	1.00	Deputy Chief Information Officer (36)
ENTERPRISE APPLICATIONS	-1.00	Atlas Director
SCHOOL TECH SUPP	1.00	Coordinator (32), Convert 13 STS from 190 to 220
ACCOUNTABILITY	1.00	Coordinator (32)
ENVIRONMENTAL SERVICES	3.00	Environmental Technicians, Upgrade Coordinator from Grade 31 to 32
TRANSPORTATION	-10.00	Remove 10 Bus Driver Positions, Upgrade Specialist to Specialist II
MAINTENANCE	-30.00	Move 30 HVAC Positions to Utilities
CAPITAL IMPROVEMENT	1.00	Specialist Grade (28)
CUSTODIAL TRANSPORTATION	1.00	Add Building Custodian I for South Transportation
FACILITY SERVICES - UTILITIES	30.00	Add 30 HVAC Positions from Maintenance
TALENT DIVISION	1.00	Deputy Chief of Talent (38)
TALENT - STAFFING	2.00	Added 1.0 Director and 1.0 Specialist
DEPARTMENT TOTAL	***11.40***	
SCHOOLS	**FTE**	**COMMENTS**
Elementary Schools	-84.62	Positions are primarily driven by enrollment
Middle Schools	4.70	Positions are primarily driven by enrollment
High Schools	18.20	Positions are primarily driven by enrollment
Charter Schools	-48.19	Hapeville Charter Middle closing
SCHOOL TOTAL	***-61.72***	
TOTAL DISTRICT CHANGES	***-50.32***	

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
GOVERNANCE AND STRATEGY						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	7.49	6.49	6.49	7.49	7.49	0.00
INTERNAL AUDIT	5.00	8.00	8.00	8.00	7.00	-1.00
PROGRAM EVALUATION	4.00	3.00	2.00	3.00	3.00	0.00
CHARTER SCHOOLS	4.00	2.00	2.00	2.00	2.00	0.00
SCHOOL FLEXIBILITY & GOVERNMENT	5.00	6.00	6.00	6.00	6.00	0.00
STRATEGY MANAGEMENT	4.50	2.00	2.00	2.00	2.00	0.00
PERSONNEL INVESTIGATION	0.00	0.00	3.00	3.00	4.00	1.00
STUDENT HEALTH SERVICES	3.00	3.00	3.00	6.49	6.00	-0.49
Sub-Total	**39.99**	**37.49**	**39.49**	**44.98**	**44.49**	**-0.49**
SAFETY & SECURITY						
SAFETY & SECURITY	3.00	4.50	5.50	6.50	29.50	23.00
CAMPUS POLICE	43.00	48.00	47.00	47.00	34.00	-13.00
Sub-Total	**46.00**	**52.50**	**52.50**	**53.50**	**63.50**	**10.00**
COMMUNICATIONS						
COMMUNICATIONS	11.50	11.50	12.00	12.00	12.00	0.00
BRDCST & VIDEO TECH	1.00	1.00	1.00	1.00	1.00	0.00
Sub-Total	**12.50**	**12.50**	**13.00**	**13.00**	**13.00**	**0.00**
ACADEMICS	39.00	38.00	20.00	20.00	20.00	0.00
ATHLETICS	2.00	2.00	1.00	1.00	1.00	0.00
VIRTUAL LEARNING	3.00	3.00	2.00	3.00	3.00	0.00
Sub-Total	**44.00**	**43.00**	**23.00**	**24.00**	**24.00**	**0.00**
LEARNING AND TEACHING						
LEARNING & TEACHING	2.00	2.00	8.00	14.00	14.00	0.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.50	1.50	0.00	0.00	0.00	0.00
HUMANITIES	6.00	6.00	0.00	0.00	0.00	0.00
STEM	5.00	4.00	0.00	0.00	0.00	0.00
ADVANCE STUDIES	2.50	2.50	0.00	0.00	0.00	0.00
CAREER TECHNOLOGY	4.64	4.64	4.00	3.70	3.70	0.00
INSTR TECH MEDIA SVC	6.00	6.00	3.00	3.00	3.00	0.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VISUAL ARTS	2.00	2.00	0.00	0.00	0.00	0.00
PERFORMING ARTS	1.00	1.00	0.00	0.00	0.00	0.00
OFFICE OF CURRICULUM	0.00	0.00	18.00	18.00	18.00	0.00
DEPT. OF SPECIALS	0.00	0.00	7.00	7.00	7.00	0.00
TMS/TMN CUST SUPPORT	2.00	2.00	2.00	2.00	2.00	0.00
ASSESSMENT	10.00	5.00	9.00	9.00	9.00	0.00
INNOVATIVE PROGRAMS	0.00	2.00	0.00	0.00	0.00	0.00
Sub-Total	**48.64**	**44.64**	**57.00**	**62.70**	**62.70**	**0.00**
STUDENT SUPPORT SERV.						
ASST. SUPT. SUPP SVC	2.00	2.00	9.00	9.00	9.00	0.00
STUDENT DISCIPLINE	3.00	3.00	6.00	7.00	8.00	1.00
GUIDANCE/COUNSELING	5.00	5.00	2.00	2.00	2.00	0.00
504	2.00	1.00	1.05	1.05	1.05	0.00
ESL	7.00	5.40	5.40	5.40	5.40	0.00

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
TITLE I/NCLB/COMPL.	25.77	26.37	27.35	28.35	29.95	1.60
HOMELESS	1.60	1.60	0.60	0.60	0.60	0.00
PRE-K SUPPORT	6.00	6.00	6.00	6.00	6.00	0.00
INTERVENTION SERVICE	2.00	5.00	1.00	1.00	1.00	0.00
OFFICE OF STUDENT SU	0.00	0.00	3.00	3.00	6.00	3.00
PSYCHOLOGY & SOCIAL	14.00	4.00	5.00	5.00	5.00	0.00
Sub-Total	**68.37**	**59.37**	**66.40**	**68.40**	**74.00**	**5.60**
SPECIAL EDUCATION						
INSTRU EXCEPT CHILD	20.00	20.00	23.00	23.00	25.00	2.00
PSYCHOLOGICAL SVC	1.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	**21.00**	**20.00**	**23.00**	**23.00**	**25.00**	**2.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	14.00	4.00	6.00	9.00	10.00	1.00
BUDGET SERVICES	7.50	7.25	6.25	6.25	6.25	0.00
ACCOUNTING SERVICES	19.50	19.90	17.90	18.90	18.90	0.00
PAYROLL & INS. SERV	6.00	16.00	16.00	17.00	17.00	0.00
CONTRACTING/PURCH.	9.75	9.75	9.75	9.75	9.75	0.00
RISK MANAGEMENT	4.00	15.00	15.00	4.00	4.00	0.00
GRANTS	5.00	2.00	4.50	4.50	4.50	0.00
Sub-Total	**65.75**	**73.90**	**75.40**	**69.40**	**70.40**	**1.00**
INFORMATION TECH.						
INFORMATION TECH	2.30	2.30	2.00	3.00	4.00	1.00
DATA WH & REPORTING	3.00	3.00	3.00	3.00	3.00	0.00
FTE/STUD. ACCT INFO	16.00	15.00	15.00	15.00	15.00	0.00
RECORD MGT-ARCHIVING	6.00	6.00	6.00	6.00	6.00	0.00
INFRASTR & OPER	32.00	32.00	32.00	30.00	30.00	0.00
SAP PROJECT MGNT	10.00	10.00	10.00	10.00	9.00	-1.00
SCHOOL TECH SUPP	102.00	102.00	102.00	102.00	103.00	1.00
INFORMATION TECH	2.30	2.30	2.30	2.30	2.30	0.00
ACCOUNTABILITY	3.50	7.00	8.00	8.00	9.00	1.00
IT- PROGRAM MGNT	0.00	0.00	0.20	0.20	0.20	0.00
Sub-Total	**177.10**	**179.60**	**180.50**	**179.50**	**181.50**	**2.00**
OPERATIONS						
OPERATIONS	3.00	3.00	3.00	4.00	4.00	0.00
PLANT/FAC SERV	2.00	2.00	2.00	2.00	2.00	0.00
CUSTODIAL SERVICES	21.00	20.00	20.00	19.00	22.00	3.00
BUILDING PROGRAM	28.95	28.70	28.80	28.80	35.80	7.00
TRANSPORTATION	1,037.00	999.00	999.00	999.00	989.00	-10.00
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	145.00	115.00	-30.00
PORTABLES	2.00	2.00	2.00	2.00	2.00	0.00
BUILDING MANAGER	9.00	11.00	9.00	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 IMPROVEMENT	4.20	4.20	4.20	4.20	5.20	1.00
TRANS-CUST SUPPORT	3.00	3.00	3.00	3.00	4.00	1.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	34.00	30.00

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
Sub-Total	**1,291.65**	**1,254.40**	**1,252.50**	**1,259.50**	**1,261.50**	**2.00**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	25.00	25.00	29.00	29.00	29.00	0.00
SNP F&R DISTRICTWIDE	35.19	26.44	35.19	39.75	33.75	-6.00
Sub-Total	**60.19**	**51.44**	**64.19**	**68.75**	**62.75**	**-6.00**
PENSION						
PENSION GOLD	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
TALENT						
TALENT DIVISION	15.00	15.00	12.00	13.00	14.00	1.00
TALENT - STAFFING	27.00	28.00	29.00	32.00	34.00	2.00
TALENT-MGMT & ORG	7.00	7.30	8.00	7.00	9.00	2.00
LEARNING & DEV-LOCAL	18.49	15.30	10.60	11.00	11.00	0.00
	67.49	**65.60**	**59.60**	**63.00**	**68.00**	**5.00**
TOTAL - CENTRAL OFFICE	***1,942.68***	***1,894.44***	***1,906.58***	***1,929.73***	***1,950.84***	***21.11***

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
ELEMENTARY SCHOOLS						
ABBOTTS HILL ES	68.64	69.09	69.69	66.94	66.74	-0.20
ALPHARETTA ES	96.39	92.90	89.93	90.20	90.49	0.29
BARNWELL ES	78.80	80.54	78.28	74.88	77.95	3.07
BETHUNE ES	77.80	74.36	71.00	66.66	68.39	1.73
BROOKVIEW ES	66.25	61.78	62.53	59.46	59.63	0.16
CAMPBELL ES	99.53	97.00	96.80	92.00	88.16	-3.84
COGBURN WOODS ES	83.65	85.89	81.23	76.72	77.94	1.21
COLLEGE PARK ES	87.23	83.45	90.73	80.33	76.41	-3.91
CONLEY HILLS ES	85.73	83.64	82.26	74.11	72.55	-1.56
CRABAPPLE CROSSING E	73.28	71.43	67.25	67.19	65.36	-1.83
CREEK VIEW ES	87.51	86.94	85.14	88.44	92.09	3.65
DOLVIN ES	79.06	76.80	73.91	75.24	74.44	-0.80
DUNWOODY SPRINGS ES	78.68	80.43	82.99	78.59	78.16	-0.43
ESTHER JACKSON ES	92.54	93.48	96.95	91.24	87.51	-3.73
EVOLINE C. WEST ES	88.98	87.95	83.45	84.45	87.66	3.21
FINDLEY OAKS ES	70.25	67.81	73.60	72.10	77.79	5.69
GULLATT ES	83.09	87.09	86.33	84.23	85.45	1.22
HAPEVILLE ES	88.66	91.84	84.19	83.41	81.84	-1.58
HEARDS FERRY ES	91.78	93.84	91.50	90.19	90.26	0.07
HEMBREE SPRINGS ES	76.99	77.96	81.59	78.38	79.20	0.82
HERITAGE ES	79.43	71.64	71.48	71.55	73.91	2.36
HIGH POINT ES	84.18	79.23	76.69	84.26	85.59	1.33
HILLSIDE ES	76.46	83.45	80.13	81.44	81.79	0.35
HAMILTON E HOLMES ES	82.86	82.25	78.64	75.38	73.95	-1.43
LAKE WINDWARD ES	98.71	99.79	100.51	101.21	103.58	2.36
LIBERTY POINT ES	93.61	97.19	92.65	97.00	93.44	-3.56
LOVE T. NOLAN ES	93.11	90.94	88.53	82.09	81.00	-1.09
MANNING OAKS ES	95.28	94.71	95.71	90.04	84.83	-5.21
MEDLOCK BRIDGE ES	76.38	78.58	83.26	84.44	84.79	0.34
MIMOSA ES	107.65	99.26	103.59	101.49	96.90	-4.59
ASA G. HILLIARD ES	88.07	81.18	88.29	79.11	77.74	-1.38
MOUNTAIN PARK ES	89.26	92.15	92.96	94.53	95.40	0.87
NEW PROSPECT ES	77.29	74.23	74.49	74.32	69.61	-4.71
NORTHWOOD ES	81.27	77.97	78.11	78.59	77.14	-1.46
OCEE ES	75.49	74.84	78.00	80.64	72.70	-7.94
PALMETTO ES	71.69	64.79	62.09	64.64	64.60	-0.04
PARKLANE ES	72.81	69.13	68.81	57.91	56.81	-1.10
RANDOLPH ES	64.69	65.50	63.68	63.13	63.85	0.73
RENAISSANCE ES	74.36	74.49	77.21	78.66	77.69	-0.98
RIVER EVES ES	68.60	65.86	65.66	64.06	63.19	-0.87
ROSWELL NORTH ES	89.36	92.85	91.90	93.80	96.88	3.07
S.L. LEWIS ES	83.21	88.55	84.08	82.73	76.39	-6.34
SEABORN LEE ES	66.01	64.91	58.68	57.24	55.68	-1.56
SHAKERAG ES	71.81	73.64	72.24	69.11	70.30	1.19
SPALDING DRIVE CH. E	59.64	57.03	58.65	56.33	57.81	1.49
STATE BRIDGE ES	72.39	71.83	68.56	70.37	70.10	-0.27
STONEWALL TELL ES	78.53	77.19	74.56	80.14	77.20	-2.94

Five-Year Staffing Summary
All Funds

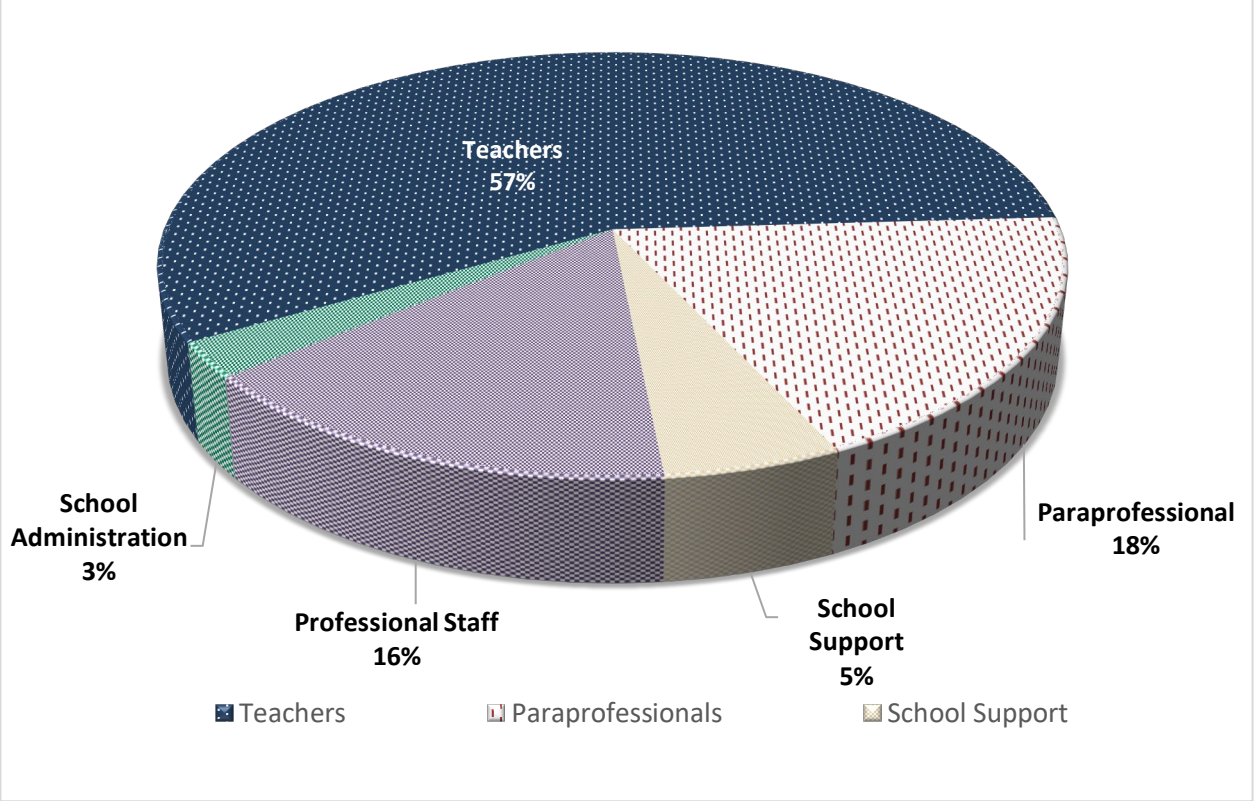
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
SUMMIT HILL ES	70.45	70.65	68.88	73.57	81.58	8.01
SWEET APPLE ES	84.40	84.50	85.54	90.03	90.90	0.87
WILSON CREEK ES	81.08	81.96	78.40	79.89	84.36	4.47
WOODLAND CHARTER ES	124.00	119.95	115.26	109.28	108.89	-0.39
OAKLEY ES	83.28	82.71	80.39	76.42	79.45	3.03
LAKE FOREST ES	103.56	100.39	101.59	97.28	98.09	0.81
ISON SPRINGS ES	87.33	88.75	85.09	81.04	73.35	-7.69
BIRMINGHAM FALLS ES	78.61	78.93	75.94	81.31	79.59	-1.73
FELDWOOD ES	89.75	88.46	84.06	79.48	81.64	2.17
CLIFTONDALE ES	77.96	77.63	74.31	77.88	82.15	4.27
WOLF CREEK ES	94.01	97.79	106.73	103.13	102.83	-0.31
VICKERY MILL ES	78.04	79.79	74.44	74.34	76.65	2.31
ES HOLDING	15.44	10.95	15.24	32.19	14.00	-18.19
Sub-Total	**4,894.85**	**4,849.78**	**4,804.31**	**4,744.73**	**4,714.32**	**-30.41**
MIDDLE SCHOOLS						
AUTREY MILL MS	130.60	125.60	126.19	118.99	121.53	2.53
BEAR CREEK MS	120.53	117.30	119.26	115.81	112.74	-3.08
CAMP CREEK MS	87.38	87.73	86.51	84.34	89.06	4.72
CRABAPPLE MS	91.75	91.05	89.66	91.59	94.40	2.81
ELKINS POINTE MS	128.73	122.00	122.79	116.19	113.94	-2.25
HAYNES BRIDGE MS	101.67	100.51	95.72	89.37	90.23	0.86
HOLCOMB BRIDGE MS	93.36	86.41	89.05	87.78	87.74	-0.04
HOPEWELL MS	139.91	135.48	136.41	135.88	128.18	-7.70
MCNAIR MS	96.90	97.47	110.05	109.05	109.13	0.08
NORTHWESTERN MS	126.78	125.06	123.19	116.83	116.59	-0.24
PAUL D. WEST MS	111.69	101.71	102.66	103.79	104.28	0.48
RIDGEVIEW MS	121.79	116.94	117.84	116.00	110.46	-5.54
RIVER TRAIL MS	119.56	120.06	121.16	115.36	114.78	-0.59
SANDTOWN MS	103.53	107.16	111.76	105.41	106.21	0.80
SANDY SPRINGS MS	107.98	106.46	107.11	104.46	106.66	2.21
TAYLOR ROAD MS	125.04	127.31	132.48	124.18	126.96	2.79
WEBB BRIDGE MS	117.69	116.69	118.09	117.06	117.20	0.14
WOODLAND MS	93.68	89.84	89.65	86.99	91.21	4.22
RENAISSANCE MS	119.15	119.14	116.96	107.78	109.69	1.91
MS HOLDING	7.70	16.20	10.30	12.90	11.40	-1.50
Sub-Total	**2,145.38**	**2,110.11**	**2,126.85**	**2,059.74**	**2,062.37**	**2.62**
HIGH SCHOOLS						
ALPHARETTA HS	196.71	195.46	199.54	199.06	198.53	-0.53
BANNEKER HS	189.50	170.66	182.58	184.81	192.81	8.01
CENTENNIAL HS	196.41	194.06	204.89	199.63	202.79	3.16
CHATTAHOOCHEE HS	173.54	170.43	176.84	171.57	173.29	1.72
CREEKSIDE HS	184.11	177.84	180.33	178.13	182.85	4.72
MILTON HS	193.73	193.41	194.65	185.14	185.30	0.16
NORTH SPRINGS HS	154.06	152.64	149.36	145.03	147.49	2.46
NORTHVIEW HS	154.81	151.61	157.21	154.38	153.73	-0.65
RIVERWOOD HS	165.06	167.45	168.73	167.19	174.13	6.94
ROSWELL HS	195.65	195.90	203.65	194.73	197.03	2.30
TRI-CITIES HS	169.70	163.79	172.65	172.39	176.11	3.73

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
WESTLAKE HS	180.78	183.82	190.89	196.16	208.54	12.38
JOHNS CREEK HS	173.51	175.50	180.45	176.16	168.84	-7.32
LANGSTON HUGHES HS	191.21	189.99	202.54	208.09	204.76	-3.32
FLAT SHOALS	387.20	400.20	282.90	299.10	297.20	-1.90
CAMBRIDGE HS	171.51	170.28	171.71	164.80	160.53	-4.27
FCS COLLEGE AND CAREER ACADEMY	16.00	14.00	14.00	14.00	14.00	0.00
INNOVATION ACADEMY	0.00	2.00	13.50	83.69	105.26	21.58
GLOBAL IMPACT ACADEMY	0.00	0.00	9.00	50.19	59.20	9.01
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	86.00	97.80	11.80
HS HOLDING	22.95	25.45	12.55	20.95	19.00	-1.95
Sub-Total	**3,116.46**	**3,094.47**	**3,067.96**	**3,251.14**	**3,319.16**	**68.02**
ALTERNATIVE / LEARNING CENTERS						
INDEPENDENCE HS	45.00	31.00	24.80	25.30	26.80	1.50
MCCLARIN HS	36.69	23.23	23.00	23.95	0.00	-23.95
VIRTUAL PROGRAM	25.25	25.25	25.25	25.25	25.25	0.00
Sub-Total	**106.94**	**79.48**	**73.05**	**74.50**	**52.05**	**-22.45**
TOTAL - SCHOOLS	***10,263.62***	***10,133.84***	***10,072.16***	***10,130.11***	***10,147.89***	***17.78***
State Grants	32.36	29.36	29.00	30.00	30.00	0.00
TOTAL - STATE GRANTS	**32.36**	**29.36**	**29.00**	**30.00**	**30.00**	**0.00**
GRAND TOTAL	**12,238.66**	**12,057.64**	**12,007.74**	**12,089.84**	**12,128.73**	**38.89**

Elementary School Staff
All Funds

The 2023 elementary school analysis shows a -1.22% projected overall decrease in personnel (-58.41 positions) with the Teacher category representing the majority of the decrease with -57.12 positions. This is due inpart to a decrease of EIP segments. School Administration increased by 6.78% (8.0 positions) due to a change in the allocation scale for elementary level assistant principals.

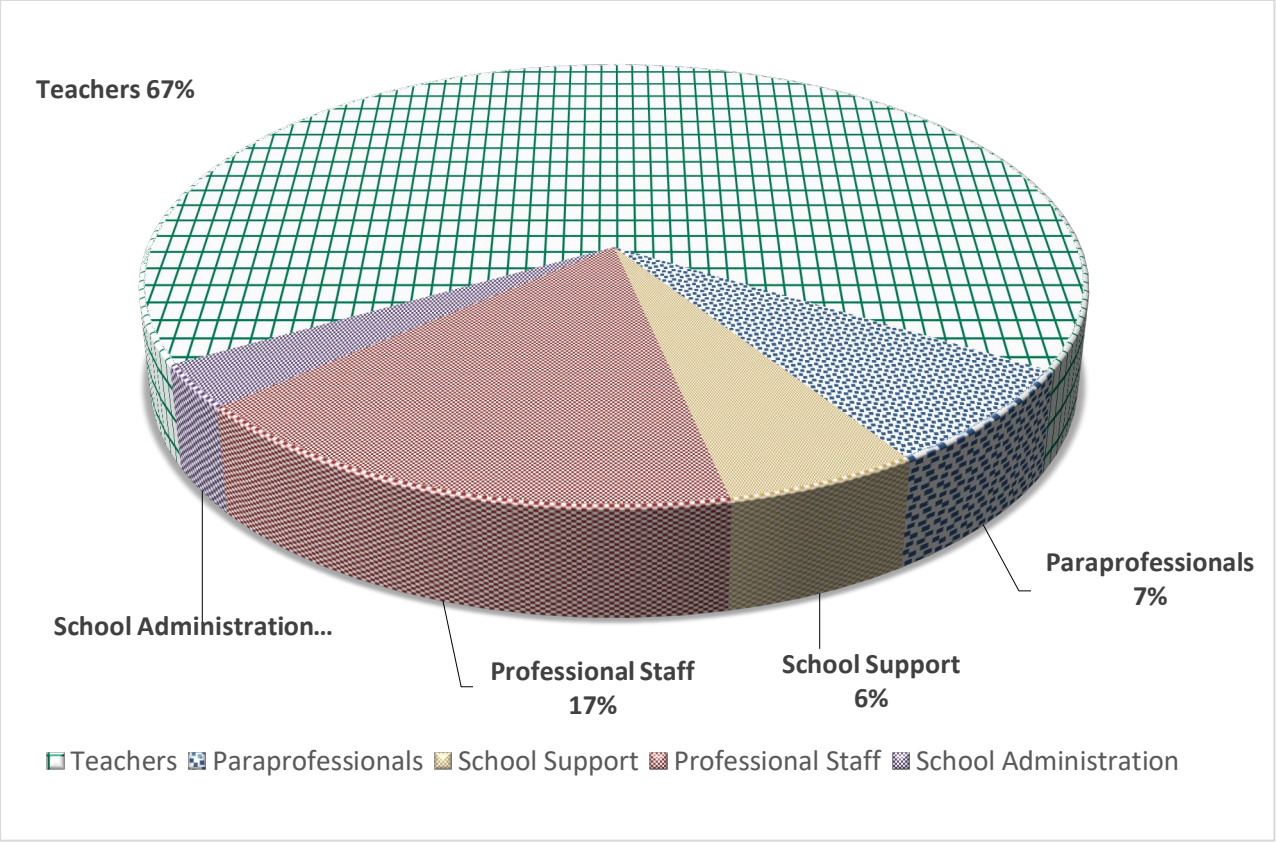


STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,762.81	2,705.69	(57.12)	-2.07%
Paraprofessionals	905.20	893.00	(12.20)	-1.35%
School Support	255.50	257.00	1.50	0.59%
Professional Staff	731.22	732.63	1.41	0.19%
School Administration	118.00	126.00	8.00	6.78%
Total	4,772.73	4,714.32	(58.41)	-1.22%

Middle School Staff
All Funds

The 2023 middle school analysis shows a .13% projected overall increase in personnel (2.63 positions) with the Professional Staff category representing the majority of the increase with 12.44 positions. This is due to every middle school received a Campus Security Associate to improve school safety. Teachers decreased by -0.85% (-11.81 positions) due to a decrease in enrollment.

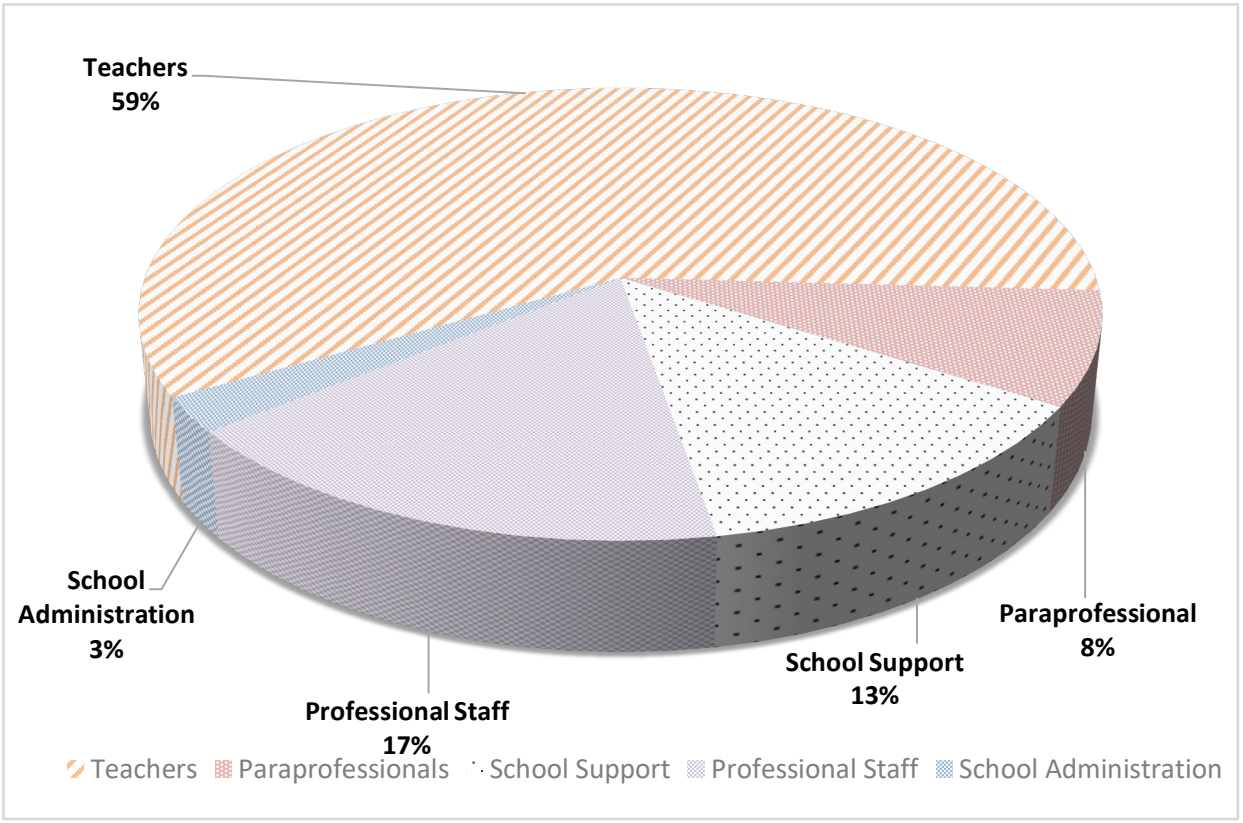


STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,396.05	1,384.24	(11.81)	-0.85%
Paraprofessionals	145.50	147.50	2.00	1.37%
School Support	117.00	118.00	1.00	0.85%
Professional Staff	335.19	347.63	12.44	3.71%
School Administration	66.00	65.00	(1.00)	-1.52%
Total	2,059.74	2,062.37	2.63	0.13%

High School Staff
All Funds

The 2023 high school analysis shows a 1.37% projected overall increase in personnel (45.57 positions). This increase is to staff the addition of grade 12 to the Virtual Academy for Fall 2022. The Virtual Academy opened in Fall 2021 to only students in grades 3-11. Teachers represent the majority of the increase with 29.05 positions.

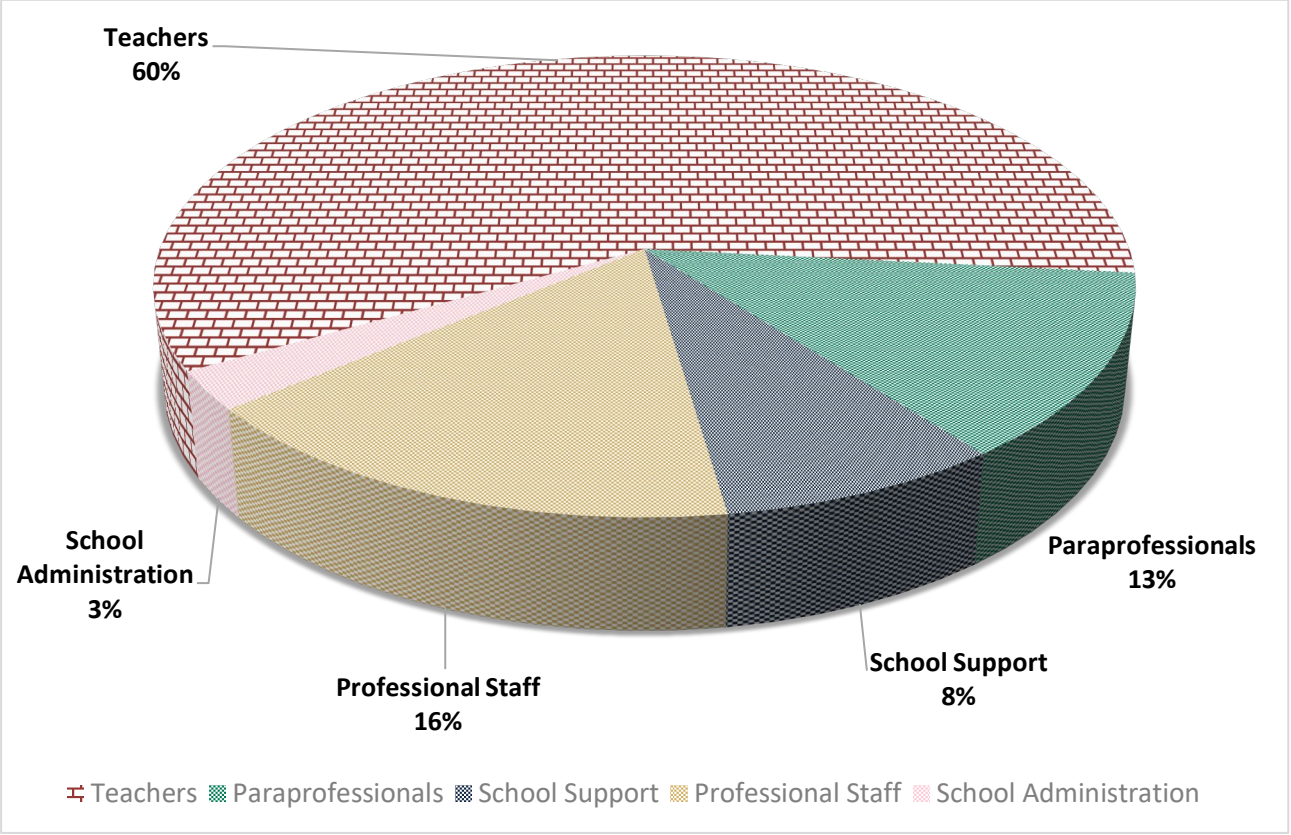


STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,967.75	1,996.80	29.05	1.48%
Paraprofessionals	269.90	273.40	3.50	1.30%
School Support	441.30	447.20	5.90	1.34%
Professional Staff	563.69	569.81	6.12	1.09%
School Administration	83.00	84.00	1.00	1.20%
Total	3,325.64	3,371.21	45.57	1.37%

All Schools
All Funds

The 2023 total analysis shows a -.10% projected overall decrease in personnel (-10.22 positions) with the Teacher category representing the majority of the decrease with -39.88 positions. This is due to a decrease of EIP segments in elementary and a decrease in middle school enrollment. Professional Staff increased by 1.22% (19.96 positions) to ensure every middle and high school earned a Campus Security Associate to improve school safety.



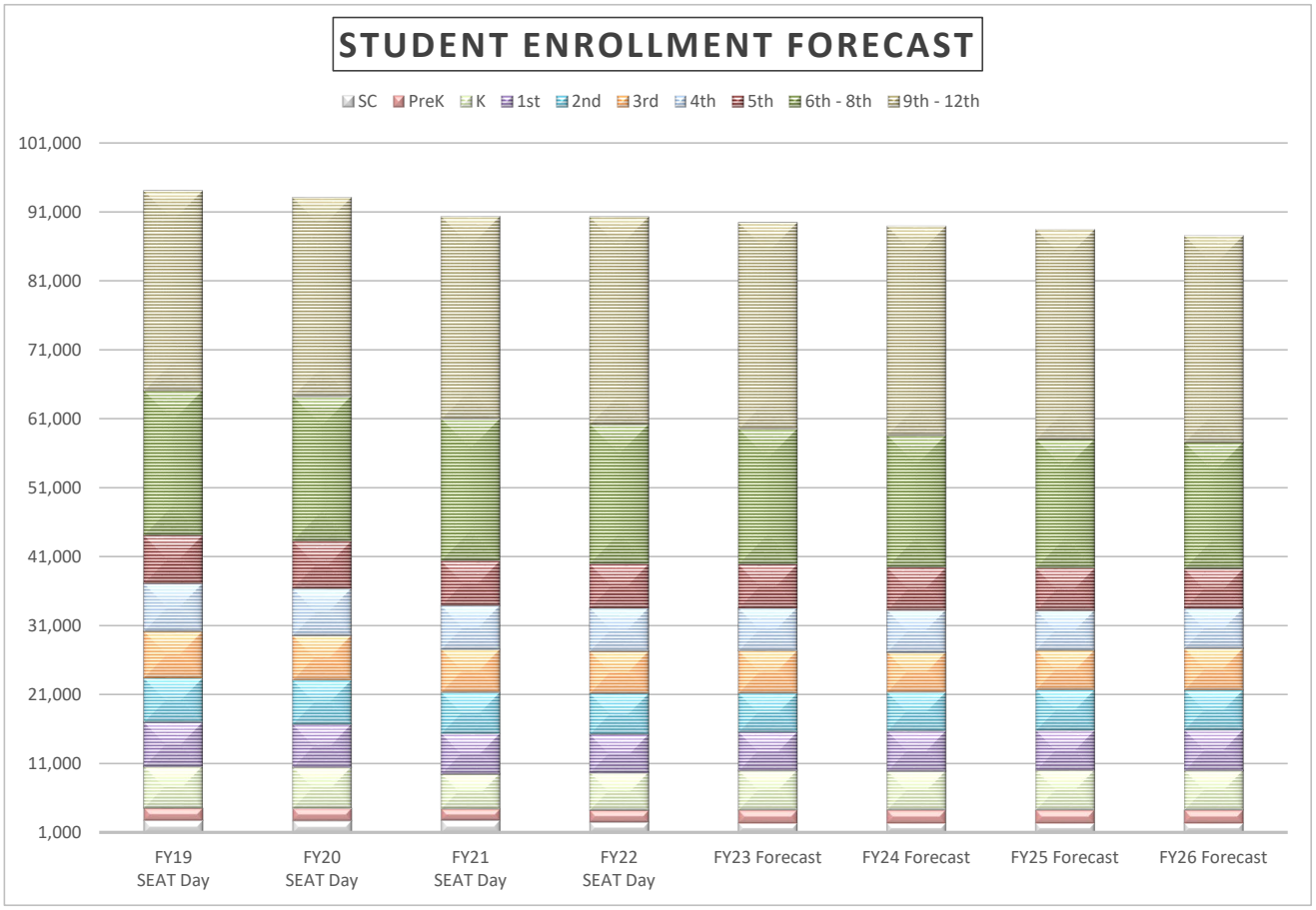
STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,126.61	6,086.73	(39.88)	-0.65%
Paraprofessionals	1,320.60	1,313.90	(6.70)	-0.51%
School Support	813.80	822.20	8.40	1.03%
Professional Staff	1,630.10	1,650.06	19.96	1.22%
School Administration	267.00	275.00	8.00	3.00%
Total	10,158.11	10,147.89	(10.22)	-0.10%

Enrollment Summary

Student Enrollment Forecast
By Grade Level

Grade	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast	FY24 Forecast	FY25 Forecast	FY26 Forecast
SC	2,746	2,699	2,779	2,511	2,379	2,373	2,375	2,375
PreK	1,752	1,759	1,619	1,682	1,846	1,846	1,846	1,846
K	5,998	5,952	5,074	5,460	5,732	5,662	5,781	5,734
1st	6,435	6,236	5,873	5,563	5,597	5,835	5,766	5,882
2nd	6,453	6,455	5,992	5,976	5,686	5,671	5,928	5,849
3rd	6,760	6,453	6,251	6,120	6,153	5,766	5,775	6,023
4th	6,949	6,802	6,334	6,282	6,211	6,154	5,785	5,800
5th	6,975	6,896	6,504	6,376	6,303	6,156	6,104	5,745
6th - 8th	20,901	20,965	20,495	20,170	19,566	19,095	18,595	18,265
9th - 12th	29,080	28,874	29,407	30,102	29,977	30,352	30,472	30,035
Grand Total	***94,049***	***93,091***	***90,328***	***90,242***	***89,450***	***88,910***	***88,427***	***87,554***
Change from Prior FY		*-958*	*-2,763*	*-86*	*-792*	*-540*	*-483*	*-1,356*



State Revenue Forecast (from Georgia State University's Economic Forecast)

The State economy is predicted to continue experiencing modest growth marked by sustained improvement in employment and tax collections in FY22 mirroring what is happening in most of the U.S.

Key Elements

- Employment in Georgia grew by 130,700 jobs in calendar year 2021 or an 80% increase when compared to 2020 when it decreased by 162,700 jobs. Georgia will continue to see moderate growth in employment in 2022 with an increase of 3.3% in new jobs. Similar rates of job growth are occurring in other states in the Southeast.
- Georgia's unemployment rate fell to 3.9% in 2021 from the 6.5% rate in 2020. Looking ahead, the unemployment rate is expected to fall to 3.7% in 2022, then inch up to 4.0% in 2023 and 4.3% in 2024.
- Total state tax revenue collection amounted to an increase of 19.5% in year 2021 from the year before.

Local Revenue (from Georgia State University's Economic Forecast)

Our local economy will also experience recovery as unemployment falls as jobs are added back into the local economy.

Key Elements

- Metro employment rate averaged 2.9% in 2021 an increase over the -5.1% in calendar year 2020. The forecast calls for another increase to 3.7% for 2022, then decrease to a rate of 2.4% in 2023 and to 1.9% in 2024.
- The unemployment rate averaged 3.6% in 2021 and is expected to remain constant in 2022 at 3.6%. Then, increase to 3.9% in 2023 and to 4.1% in 2024.
- Housing permits grew by 23.9% in 2021. In 2022, total permits are expected to fall by 3.4% as demand will be tempered by steadily rising interest rates that could impeded sales, especially as lot prices rise, even outside the core region. This decrease stemmed largely from much slower activity for multi-family permits in Fulton County. Permits for multi-family units are expected to decrease by .09% as well as single-family permits are expected to decrease by 14.75% in 2022. Further decreases are anticipated for 2023 and 2024.

Enrollment Forecast

By the end of FY2023, Fulton County School's enrollment is currently projected to be 89,450 students, including Pre- Kindergarten.

Demographic Trend and Forecast

Our demographics have been consistent, and we expect the trend will continue in the foreseeable future. Fulton County Schools is 41% black, 27% white, 16% Hispanic, 12% Asian, and 3.2% all other races. In FY22, 34.75% of our students were eligible for free and reduced lunch.

General Fund Assumptions

FY2023

Our 2023 budget includes $1.117 billion in revenue and $1.151 billion in appropriations for an ending fund balance of $305.1 million which represents 26.51% of our expenditure budget.

Some revenue assumptions include an estimated 1.17% decrease in all tax sources, with local revenue representing a 2.24% increase, State representing a 6.19% decrease in Quality Basic Education (QBE) funds and Other local revenue representing a decrease of 22.01%.

The overall expenditure budget reflects 5.00% increase from the original FY2022 budget. Key expenditure assumptions include a proposed salary increase that includes a 3% salary increase, plus a mid-year step increase for eligible positions.

FY2023 - FY2027

Five-year forecasts are based upon the best information available at the time and are more speculative in nature than the current year budget development. Our five-year revenue forecast includes an increase of the property tax base on average of 3% from FY2023 through FY2027. This forecast is based on a .10 reduction in the millage rate.

Expenditure projections presented are forecasted based on declining enrollment.

School Nutrition Fund Assumptions

The school nutrition fund is forecast to continue to operate with a slight surplus and additions to fund balance based upon the below assumptions.

Assumptions starting in FY2023:
1. Budget built using zero based budgeting

Capital Projects Fund Assumptions

Forecast is based on our cash flow projects. SPLOST Revenue forecast is provided by Georgia State University. After a decline in employment of -4.3% in 2020, employment in CY2021 and CY2022, by 3.4% and 2.3%, respectively, Georgia State University Economist project employment to increase by .5% in CY2023. The current capital program ends on June 30, 2022. The voters approved the sixth capital program in November 2021, Capital Plan 2027. This capital plan begins in July 2022 (F2023). For more information, please refer to the Five-year Financial Forecast on page 59.

Fiscal Year	2023	2024	2025	2026	2027
Millage	17.490%	17.490%	17.490%	17.490%	17.490%
Local from Digest	678,647,898	692,258,228	710,705,559	729,749,482	749,539,600
Total Other Tax Revenues	40,017,209	40,017,209	40,017,209	40,017,209	40,017,209
Total Tax Revenues	718,665,107	732,275,437	750,722,768	769,766,691	789,556,809
Interest on Investments	275,000	275,000	275,000	275,000	275,000
State	381,593,921	360,127,909	340,013,913	317,670,679	283,121,766
Federal	13,815,578	13,815,578	13,815,578	13,815,578	13,815,578
Other Local	16,230,482	16,230,482	16,230,482	16,230,482	16,230,482
TOTAL REVENUES	***1,130,580,087***	***1,122,724,406***	***1,121,057,741***	***1,117,758,430***	***1,102,999,634***
TOTAL EXPENDITURES	*1,152,099,216*	*1,133,261,369*	*1,125,325,108*	*1,111,591,590*	*1,099,753,659*
Fund Balance Beg of Year	338,524,327	317,005,198	306,468,236	302,200,868	308,367,708
Change to Fund Balance	(21,519,129)	(10,536,962)	(4,267,367)	6,166,839	3,245,976
Fund Balance End of Year	*317,005,198*	*306,468,236*	*302,200,868*	*308,367,708*	*311,613,684*
% of Operating Expenditures	27.52%	27.04%	26.85%	27.74%	28.33%

Assumptions	FY2023 Compensation Recommendation
1. Millage Rate FY22 - FY27 17.49	Salary (3%) - All eligible employees
2. Assume Austerity will be eliminated in FY2023	Midyear Step plus 2% increase - All eligible employees
3. Enrollment decline FY23 through FY27	School Police Officer - Add 15 workdays
4. Assume Senior Exemptions for FY24 - FY27	Stipends (Deputy, Asst. Supt, Directors, Coordinators)
5. Assume Teacher Retirement System (TRS) Employer contribution rate fluctuate: ***FY22 (19.81) FY23 (19.98) FY24 (18.65) FY25 (16.96) FY26 (15.34) FY27 (13.74)***	Supplements /Substitutes Increase - *20% (Non-athletic) / 25% (Athletic/Band)*
6. Total Uncollectible 4% (1% appeal, 1% admin, 2% uncollectible) FY23 through FY27	ES Building Custodian - Upgrade from BC2 to BC3
7. Compensation for FY23 - See Chart	

All Governmental Funds

	General Fund	School Nutrition Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2023					
Estimated Beginning Fund Balance, July 1, 2022	$ 338,524,327	$ 13,943,331	$ 82,046	$ 26,695,885	$ 379,245,589
Revenues:					-
Local Revenues	718,665,107	-	-	240,450,816	959,115,922
Offset for State grants			-		-
State Revenues	368,957,820	1,100,898	7,947,545	4,466,248	382,472,511
Federal Revenues	13,815,578	34,471,727	51,776,661	2,528,304	102,592,270
Other Local Revenues	16,505,482	11,377,404	-	2,053,969	29,936,855
Transfers/Short term Borrowing	-	-	2,042,897	-	2,042,897
Total Revenues	1,117,943,986	46,950,029	61,767,103	249,499,337	1,476,160,455
Total Available Resources	$ 1,456,468,313	$ 60,893,360	$ 61,849,149	$ 276,195,222	$ 1,855,406,044
Appropriations:					
Total Appropriations	1,151,281,374	46,190,356	61,767,103	319,057,692	1,578,296,525
Estimated Ending Fund Balance, June 30, 2023	305,186,939	14,703,004	82,046	(42,862,470)	277,109,519
Total Appropriations & Ending Fund Balance	$ 1,456,468,313	$ 60,893,360	$ 61,849,149	$ 276,195,222	$ 1,855,406,044
Fund balance as a percent of Expenditures					
Forecast FY2024					
Estimated Beginning Fund Balance, July 1, 2023	$ 305,186,939	$ 14,703,004	$ 82,046	$ (42,862,470)	$ 277,109,519
Revenues:					
Local Revenues	732,550,437	-	-	247,096,561	979,646,998
Offset for State grants	-		-	-	-
State Revenues	360,127,909	1,122,916	7,947,545	1,089,959	370,288,329
Federal Revenues	13,815,578	35,406,295	51,776,661	1,685,536	102,684,070
Other Local Revenues	16,230,482	11,604,952	-	-	27,835,434
Transfers/Short term Borrowing	-	-	2,042,897	-	2,042,897
Total Revenues	1,122,724,406	48,134,163	61,767,103	249,872,056	1,482,497,728
Total Available Resources	$ 1,427,911,345	$ 62,837,167	$ 61,849,149	$ 207,009,586	$ 1,759,607,247

All Governmental Funds

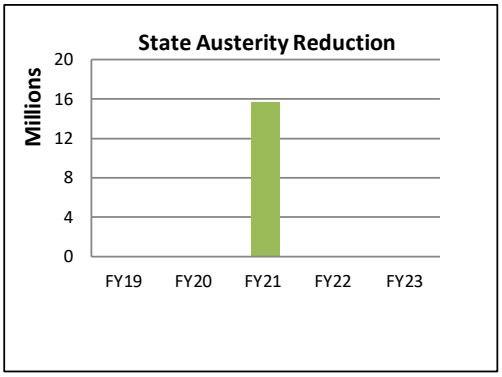
	General Fund	School Nutrition Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Appropriations:					
Total Appropriations	1,133,261,369	47,288,053	61,767,103	231,769,908	1,474,086,433
Estimated Ending Fund Balance, June 30, 2024	294,649,977	15,549,115	82,046	(24,760,323)	285,520,814
Total Appropriations & Ending Fund Balance	$ 1,427,911,345	$ 62,837,167	$ 61,849,149	$ 207,009,586	$ 1,759,607,247
Fund balance as a percent of Expenditures	*26%*				
Forecast FY2025					
Estimated Beginning Fund Balance, July 1, 2024	$ 294,649,977	$ 15,549,115	$ 82,046	$ (24,760,323)	$ 285,520,814
Revenues:					
Local Revenues	750,997,768	-	-	255,087,160	1,006,084,928
Offset for State grants	-		-	-	-
State Revenues	340,013,913	1,145,374	7,947,545	959,874	350,066,706
Federal Revenues	13,815,578	36,368,900	51,776,661	1,685,536	103,646,675
Other Local Revenues	16,230,482	11,837,051	-	-	28,067,533
Transfers/Short term Borrowing	-	-	2,042,897	-	2,042,897
Total Revenues	1,121,057,741	49,351,325	61,767,103	257,732,569	1,489,908,738
Total Available Resources	$ 1,415,707,718	$ 64,900,440	$ 61,849,149	$ 232,972,246	$ 1,775,429,553
Appropriations:					
Total Appropriations	1,125,325,108	48,416,046	61,767,103	331,318,752	1,566,827,009
Estimated Ending Fund Balance, June 30, 2025	290,382,609	16,484,394	82,046	(98,346,506)	208,602,544
Total Appropriations & Ending Fund Balance	$ 1,415,707,718	$ 64,900,440	$ 61,849,149	$ 232,972,246	$ 1,775,429,553
Fund balance as a percent of Expenditures	*26%*				
Forecast FY2026					
Estimated Beginning Fund Balance, July 1, 2025	$ 290,382,609	$ 16,484,394	$ 82,046	$ (98,346,506)	$ 208,602,544
Revenues:					
Local Revenues	770,041,691	-	-	263,927,321	1,033,969,012
Offset for State grants	-		-	-	-

All Governmental Funds

	General Fund	School Nutrition Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
State Revenues	317,670,679	1,168,282	7,947,545	290,106	327,076,612
Federal Revenues	13,815,578	37,360,383	51,776,661	1,685,536	104,638,158
Other Local Revenues	16,230,482	12,073,792	-	-	28,304,274
Transfers/Short term Borrowing	-	-	2,042,897	-	2,042,897
Total Revenues	1,117,758,430	50,602,457	61,767,103	265,902,962	1,496,030,952
Total Available Resources	$ 1,408,141,039	$ 67,086,851	$ 61,849,149	$ 167,556,457	$ 1,704,633,496
Appropriations:					
Total Appropriations	1,111,591,590	49,575,267	61,767,103	320,498,385	1,543,432,345
Estimated Ending Fund Balance, June 30, 2026	296,549,449	17,511,584	82,046	(152,941,928)	161,201,150
Total Appropriations & Ending Fund Balance	$ 1,408,141,039	$ 67,086,851	$ 61,849,149	$ 167,556,457	$ 1,704,633,496
Fund balance as a percent of Expenditures	*27%*				
Forecast FY2027					
Estimated Beginning Fund Balance, July 1, 2026	$ 296,549,449	$ 17,511,584	$ 82,046	$ (152,941,928)	$ 161,201,150
Revenues:				0	
Local Revenues	789,831,809	-	-	226,322,481	1,016,154,290
Offset for State grants	-		-	-	-
State Revenues	283,121,766	1,191,647	7,947,545	359,303	292,620,261
Federal Revenues	13,815,578	38,381,610	51,776,661	1,685,536	105,659,385
Other Local Revenues	16,230,482	12,315,268	-	-	28,545,750
Transfers/Short term Borrowing	-	-	2,042,897	400,000	2,442,897
Total Revenues	1,102,999,634	51,888,526	61,767,103	228,767,320	1,445,422,583
Total Available Resources	$ 1,399,549,083	$ 69,400,110	$ 61,849,149	$ 75,825,392	$ 1,606,623,733
Appropriations:					
Total Appropriations	1,099,753,659	50,766,678	61,767,103	216,430,419	1,428,717,859
Estimated Ending Fund Balance, June 30, 2027	299,795,425	18,633,431	82,046	(140,605,027)	177,905,875
Total Appropriations & Ending Fund Balance	$ 1,399,549,083	$ 69,400,110	$ 61,849,149	$ 75,825,392	$ 1,606,623,733
Fund balance as a percent of Expenditures	*27%*				

Visual Data Analyses

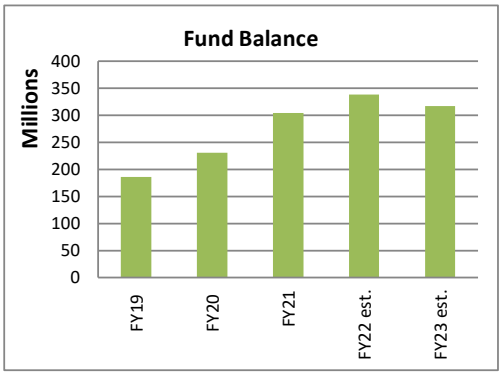
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY19	$ -
FY20	$ -
FY21	$ 15,699,551
FY22	$ -
FY23	$ -

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 but was reduced half in FY2022 and is expected to be reduced to $0 in FY2023.

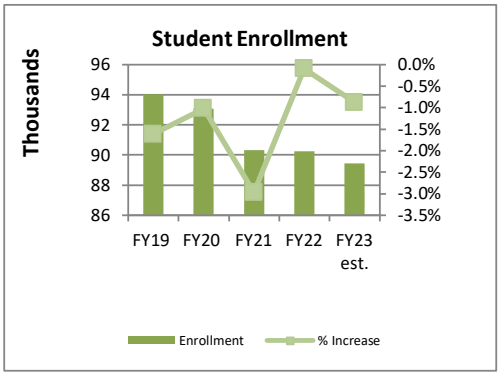
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY19	$ 186,077,498
FY20	$ 231,155,425
FY21	$ 303,772,503
FY22 est.	$ 338,524,327
FY23 est.	$ 317,005,198

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.

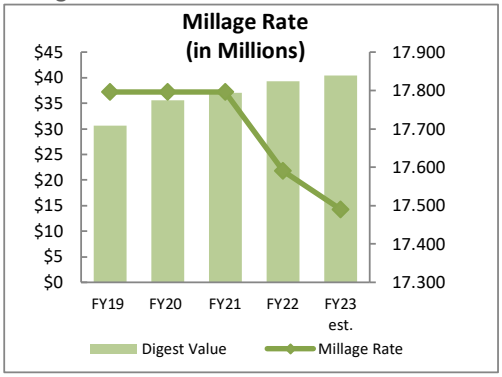
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY19	94,049	-1.6%
FY20	93,091	-1.0%
FY21	90,328	-3.0%
FY22	90,242	-0.1%
FY23 est.	89,450	-0.9%

Enrollment is forecasted to have a modest decrease in FY23. 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 continuing impact of the COVID-19 crisis.

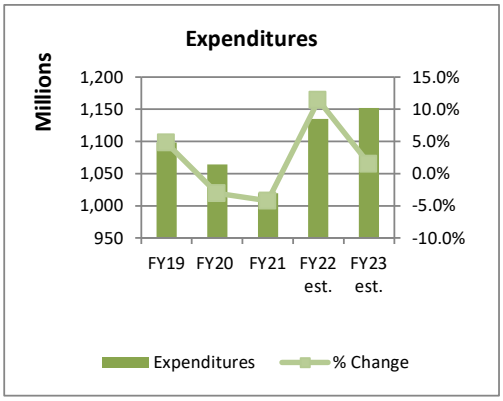
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY19	17.796	$30.6
FY20	17.796	$35.6
FY21	17.796	$37.0
FY22	17.590	$39.3
FY23 est.	17.490	$40.4

The value of a mill for FY23 is estimated to be $40.4 million, which increased from FY22 values of 2.963%. 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
FY19	$ 1,097,815,852	4.76%
FY20	$ 1,063,941,088	-3.09%
FY21	$ 1,018,960,451	-4.23%
FY22 est.	$ 1,135,109,467	11.40%
FY23 est.	$ 1,152,099,216	1.50%

Since FY17, the District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY23, expenditures are expected to increase due to proposed salary increases.

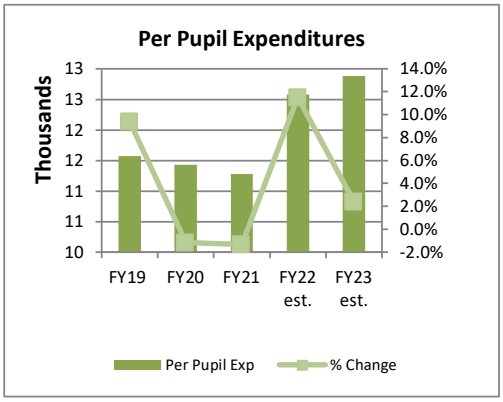
Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing
FY19	11,549
FY20	11,464
FY21	11,442
FY22	11,415
FY23 est	11,316

After significant cuts during the recession, the District has been gradually increasing school based positions, due primarily to student enrollment growth. However, for FY23 due to decreasing enrollment, there was a slight decrease in staffing. Positions are based on enrollment and the Board approved formula which determines the positions earned by a a particular school.

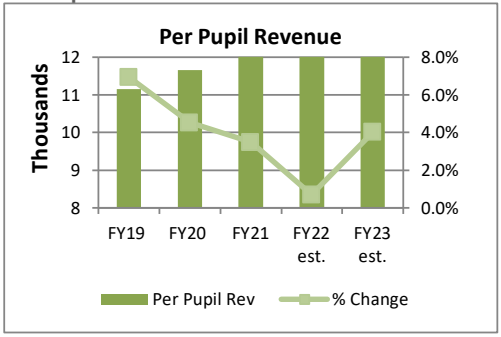
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY19	$11,569	9.39%
FY20	$11,432	-1.18%
FY21	$11,281	-1.33%
FY22 est.	$12,579	11.50%
FY23 est.	$12,880	2.40%

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

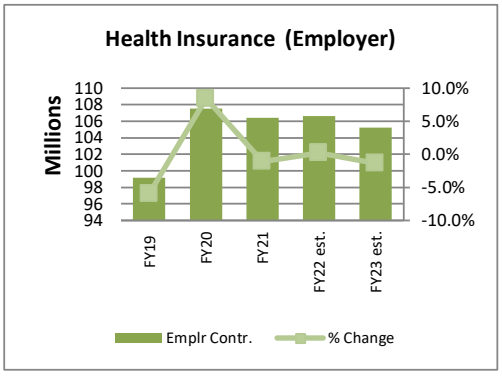
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY19	$11,157	6.95%
FY20	$11,662	4.52%
FY21	$12,067	3.48%
FY22 est.	$12,152	0.70%
FY23 est.	$12,639	4.01%

FY23 per pupil revenue increased due to a a decrease in enrollment.

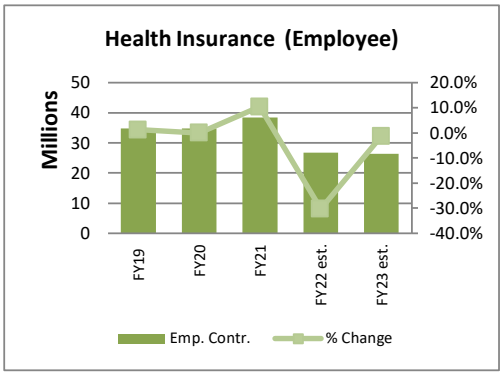
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY19	$99,198,777	-5.93%
FY20	$107,559,621	8.43%
FY21	$106,390,605	-1.09%
FY22 est.	$106,636,876	0.23%
FY23 est.	$105,212,681	-1.34%

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%.

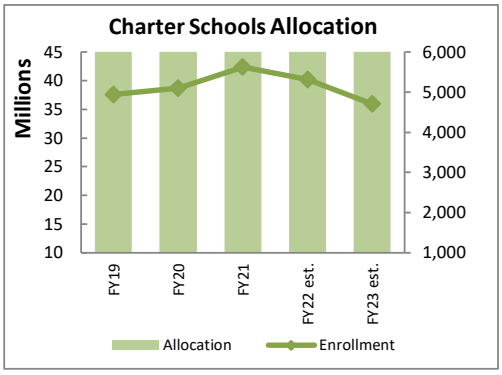
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emp. Contr.	% Change
FY19	$34,762,148	1.20%
FY20	$34,762,148	0.00%
FY21	$38,388,137	10.43%
FY22 est.	$26,772,648	-30.26%
FY23 est.	$26,415,085	-1.34%

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.

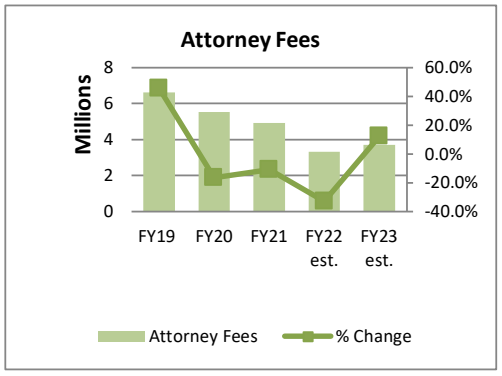
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
FY19	4,939	$47,509,652
FY20	5,099	$50,721,738
FY21	5,623	$51,772,113
FY22 est.	5,314	$52,873,615
FY23 est.	4,703	$49,955,801

For FY23, Hapeville Charter MS is closing.

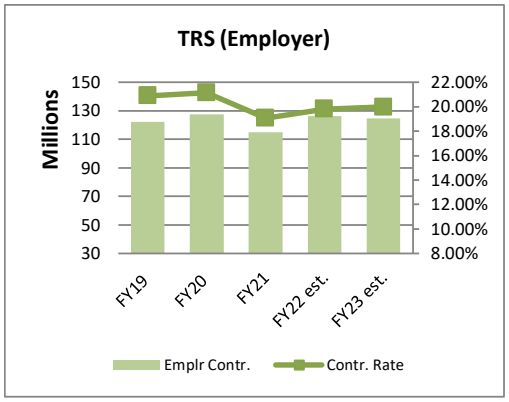
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY19	$6,610,450	45.70%
FY20	$5,526,754	-16.39%
FY21	$4,930,415	-10.79%
FY22 est.	$3,309,946	-32.87%
FY23 est.	$3,720,375	12.40%

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

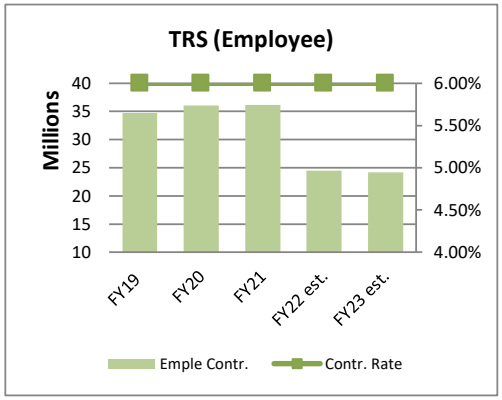
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
FY19	$122,095,537	20.90%
FY20	$127,558,004	21.14%
FY21	$114,755,153	19.06%
FY22 est.	$126,251,042	19.81%
FY23 est.	$124,569,148	19.98%

The District's contribution to TRS has fluctuated on the last five years. In FY23, rates are expected to increase from 19.81 to 19.98. 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.

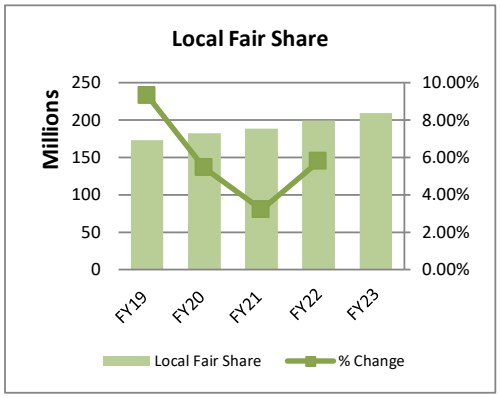
TRS (Employee) - Total employee's contribution to the Teacher Retirement System



Fiscal Year	Emple Contr.	Contr. Rate
FY19	$34,762,148	6.00%
FY20	$36,023,554	6.00%
FY21	$36,146,160	6.00%
FY22 est.	$24,526,809	6.00%
FY23 est.	$24,200,067	6.00%

The amount is based on 6% of eligible wages.

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY19	$173,080,281	9.32%
FY20	$182,509,262	5.45%
FY21	$188,359,957	3.21%
FY22	$199,270,636	5.79%
FY23	$209,025,606	4.90%

Local Fair Share (LFS) 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 FY23, the LFS will increase approximately 9.52%.

Closing Remarks

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 Bridge To Success plan. We want to ensure that FCS incorporates industry best practices to meet state, national, and international standards. We also want to provide more opportunities for engagement of stakeholders in the budget process, increase timely decision making, evaluate program and resource needs, and provide relevant and reliable long-term forecasting of revenue and expenditures. This initiative will focus on incorporating these opportunities to make our budgeting process even stronger.

The district planned and prepared its FY23 budget to align with its instructional priorities as outlined in the Bridge To Success plan and had them as its central focus.

- The programs and supports developed for Bridge to Success were based on data from MAPLE (Metro Atlanta Policy Lab for Education) Learning, district financial data, as well as the utilization of public input. As a result, Fulton County Schools determined the following evidence-based interventions and program initiatives to support accelerated learning opportunities for students impacted by the COVID-19 pandemic.
    - **FOCUS** is a systematic approach to accelerate student learning through an equitable lens, that includes extended time for student learning, high dosage- small group instruction, enhanced assessment, curriculum mapping and learning acceleration, universal supports, and parent engagement.
    - **Every Child Reads** is a transformational, multi-year, five-pronged literacy reformed strategy to reach the FCS literacy goal of 95% of all students reading at or above grade level.
    - **Expanded Program Options** provides all students K-12 with innovative learning opportunities that include: CTAE expansion, dropout prevention strategies, virtual learning expansion, and mobile learning opportunities.
    - **Leadership Development** is high quality professional learning for Principals, aspiring leaders, and other district leaders focused on coaching and developing leadership competencies.
    - **Textbook Adoption** is the process of aligning K-12 reading/ELA instructional resources to GSE standards and the five pillars of reading.
    - **Business Continuity** ensures the successful implementation of the FCS Bridge to Success by supporting programs, services, and resources that prevent, prepare for, and respond to Covid-19 and ensures that FCS is able to continue the work of the organization by offsetting financial losses, and monitoring program expenditures and finding innovative ways to continue business as usual.

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. The Bridge To Success plan provides a focus for our district's work to support that mission and vision by identifying our top priorities.

Closing Remarks

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

The district planned and prepared its FY23 budget to align with its instructional priorities as outlined in our Strategic Plan 2023. The FY23 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 FY2023



Alexa D. 5th Grade – Alpharetta ES

Fulton County Schools

Where Students Come First

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 seven divisions – Governance and Strategy, Academics, Communications, 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.

In addition, the schools of Fulton County are divided into seven "learning zones".

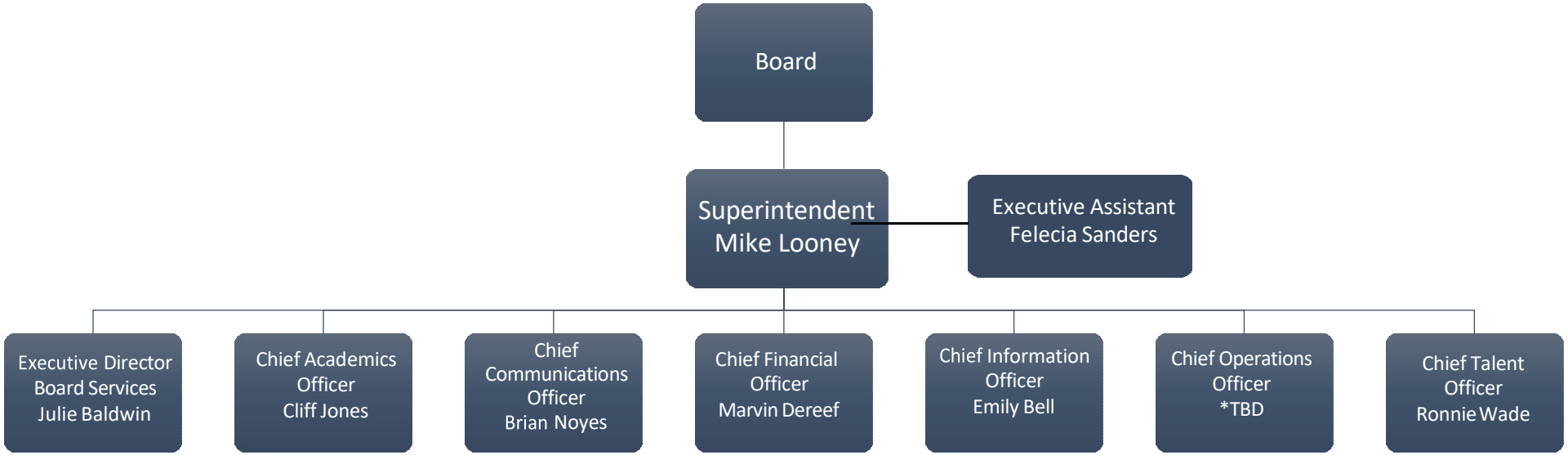
Organized geographically, this structure allows for a decentralized approach to school management and provides schools the opportunity to work more closely together and align resources.





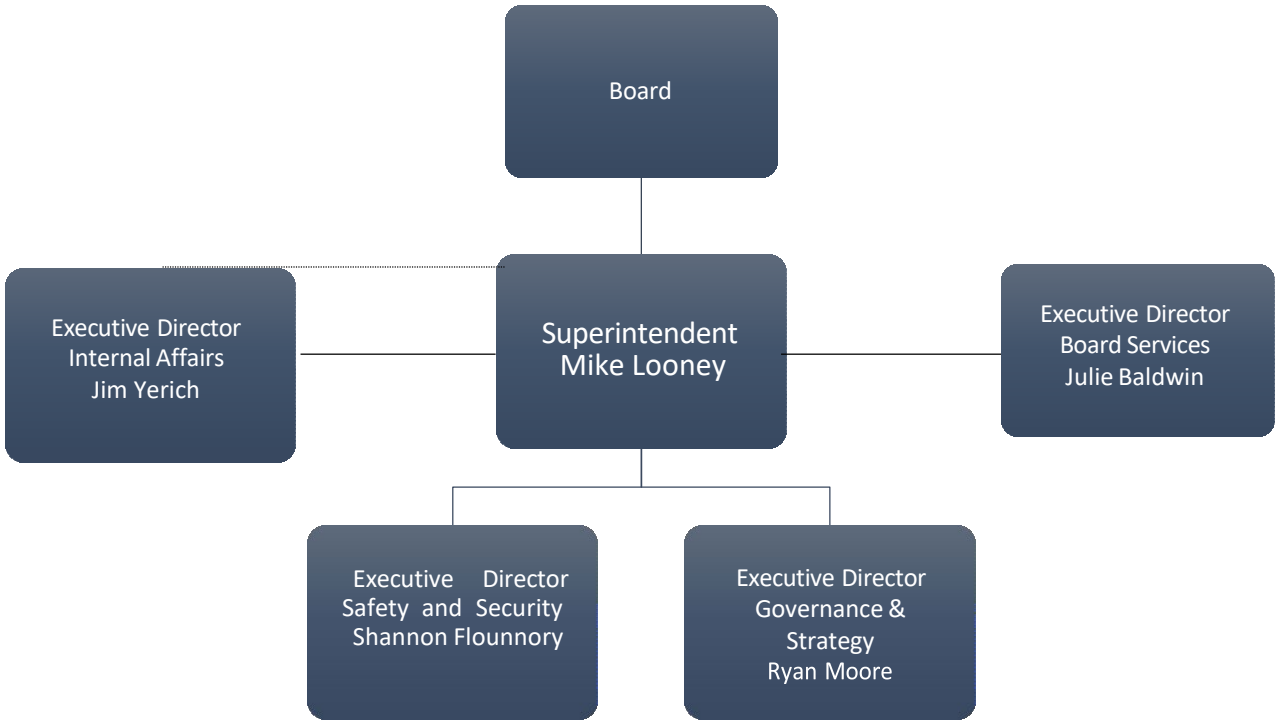


Cabinet

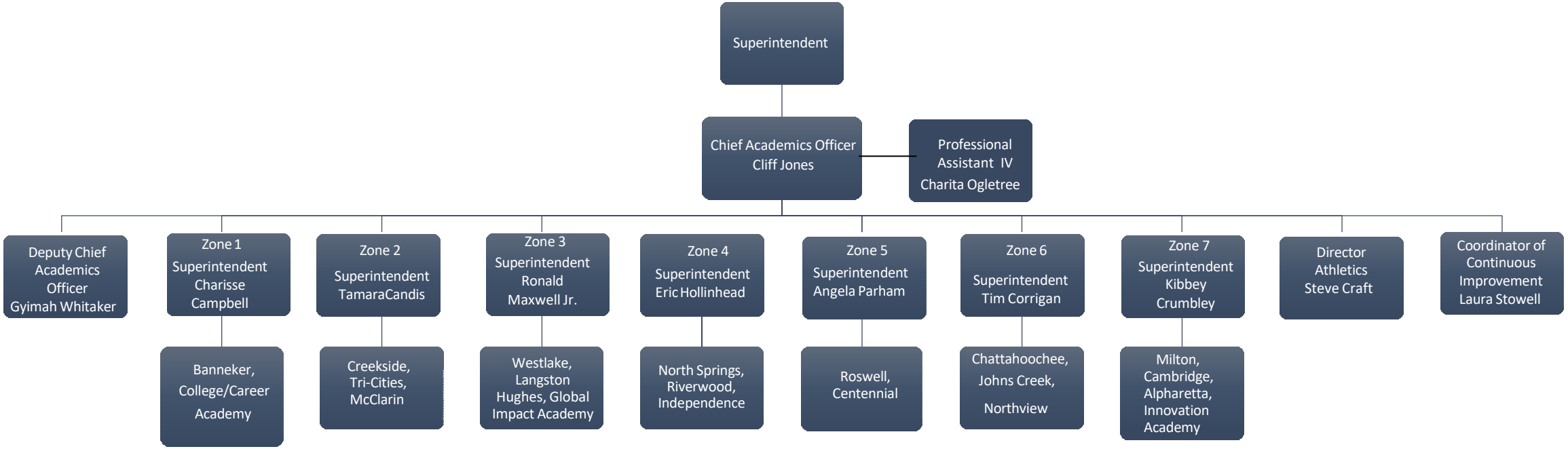


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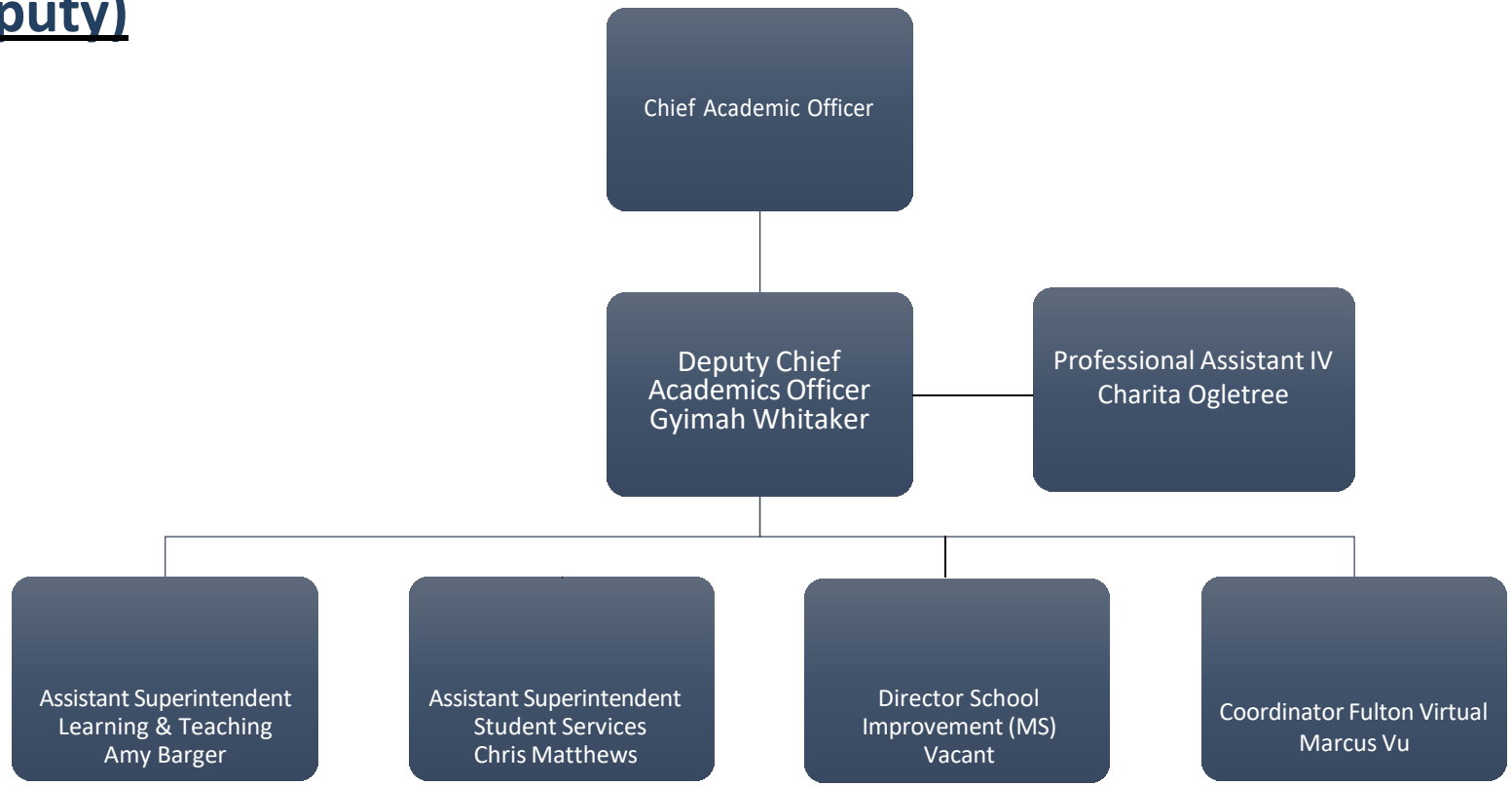
Office of Governance and Strategy



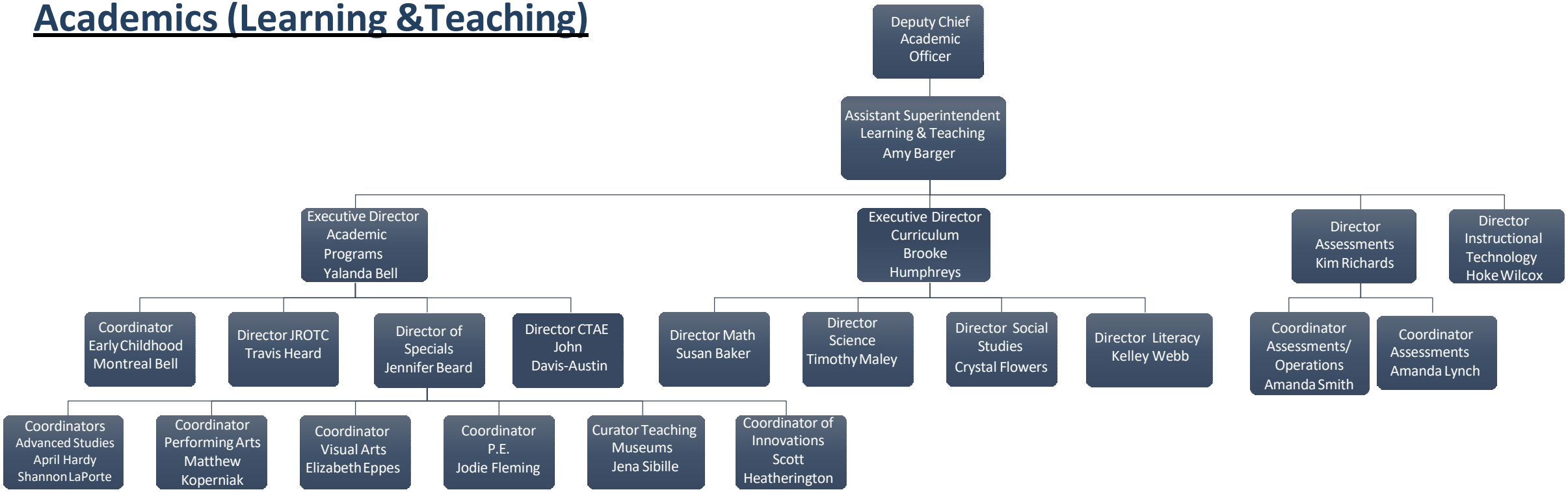
Academics


Superintendent
Chief Academics Officer Cliff Jones
Professional Assistant IV Charita Ogletree
Deputy Chief Academics Officer Gyimah Whitaker
Zone 1 Superintendent Charisse Campbell
Zone 2 Superintendent TamaraCandis
Zone 3 Superintendent Ronald Maxwell Jr.
Zone 4 Superintendent Eric Hollinhead
Zone 5 Superintendent Angela Parham
Zone 6 Superintendent Tim Corrigan
Zone 7 Superintendent Kibbey Crumbley
Director Athletics Steve Craft
Coordinator of Continuous Improvement Laura Stowell
Banneker, College/Career Academy
Creekside, Tri-Cities, McClarin
Westlake, Langston Hughes, Global Impact Academy
North Springs, Riverwood, Independence
Roswell, Centennial
Chattahoochee, Johns Creek, Northview
Milton, Cambridge, Alpharetta, Innovation Academy

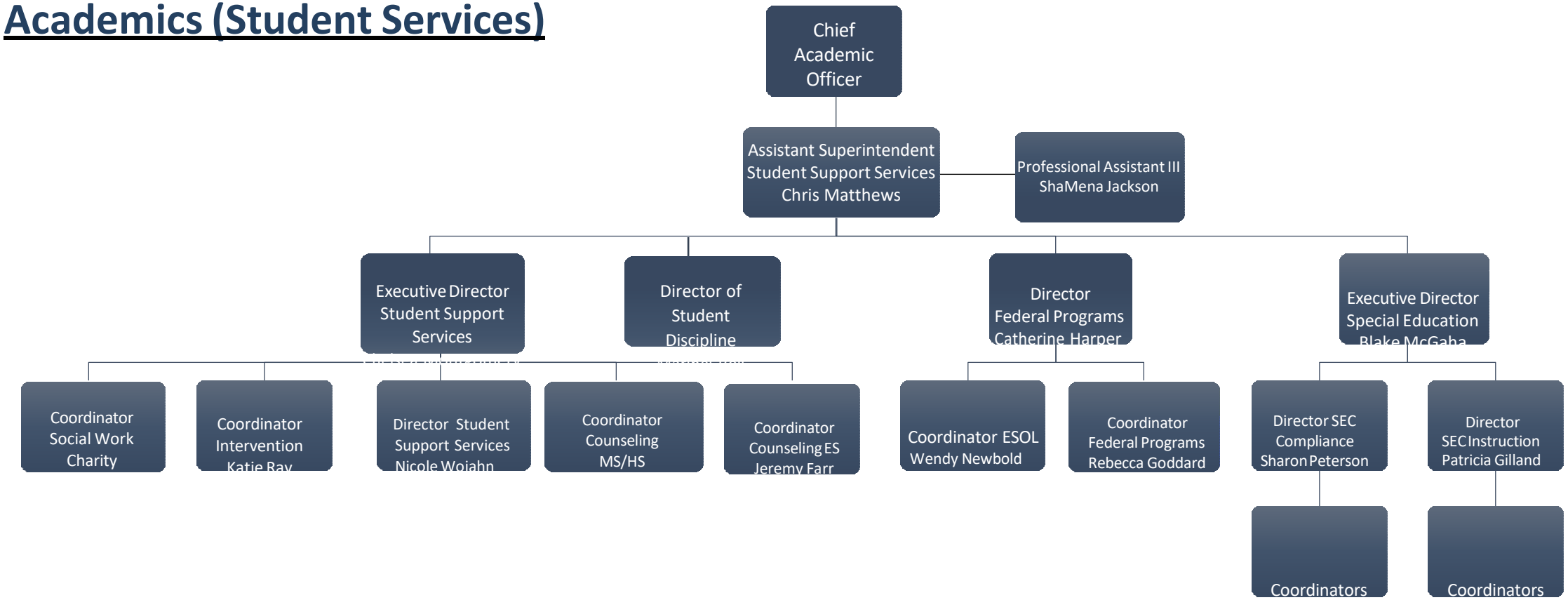
Academics (Deputy)



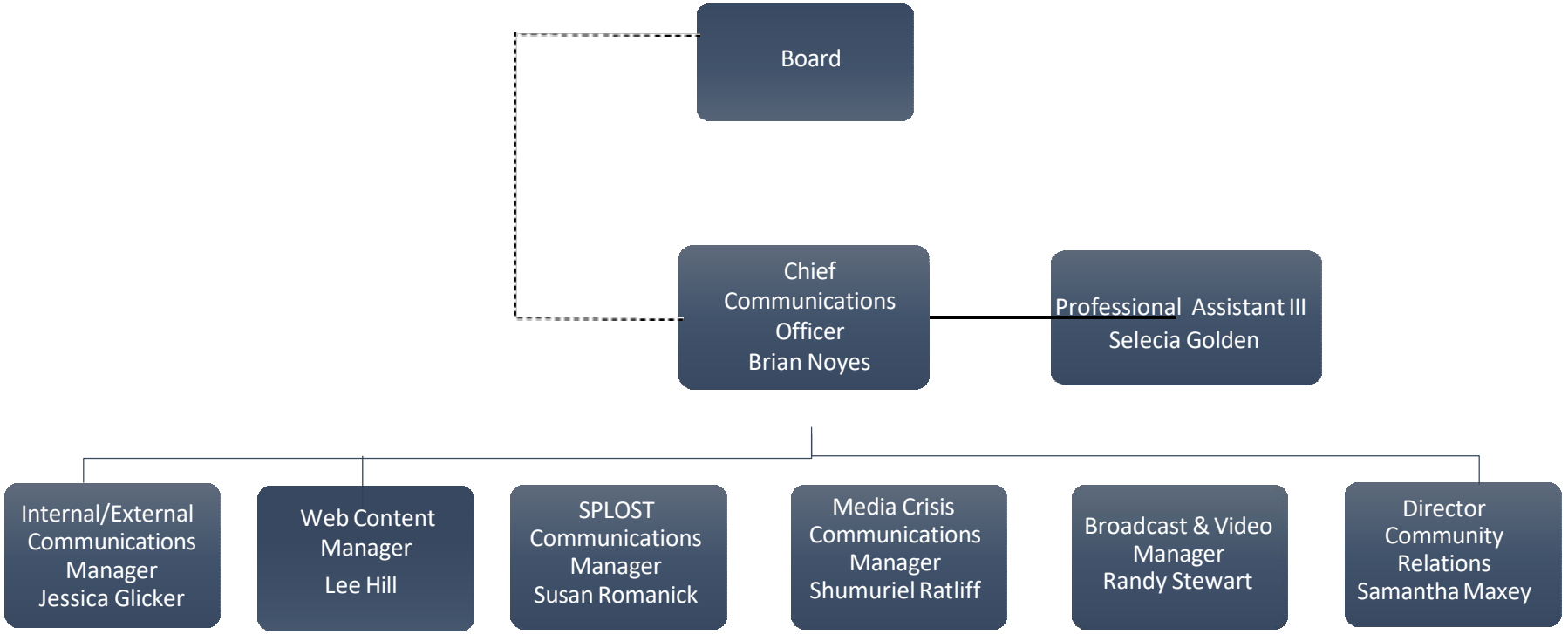
Academics (Learning &Teaching)



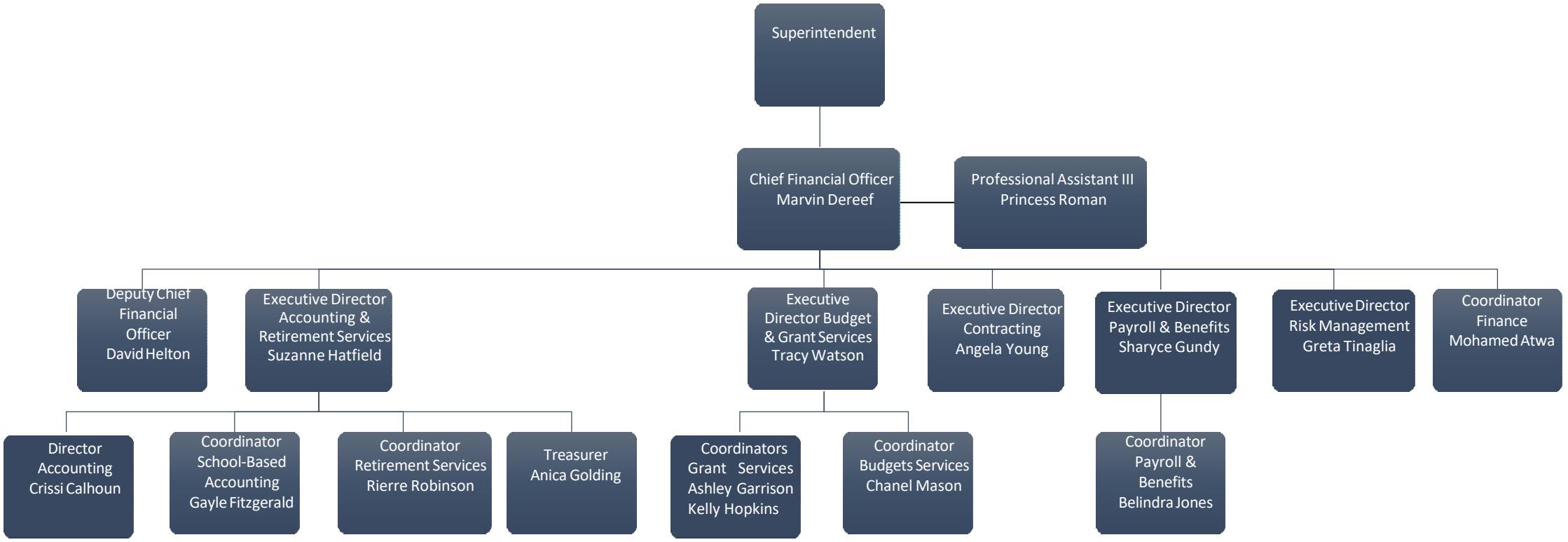
Academics (Student Services)



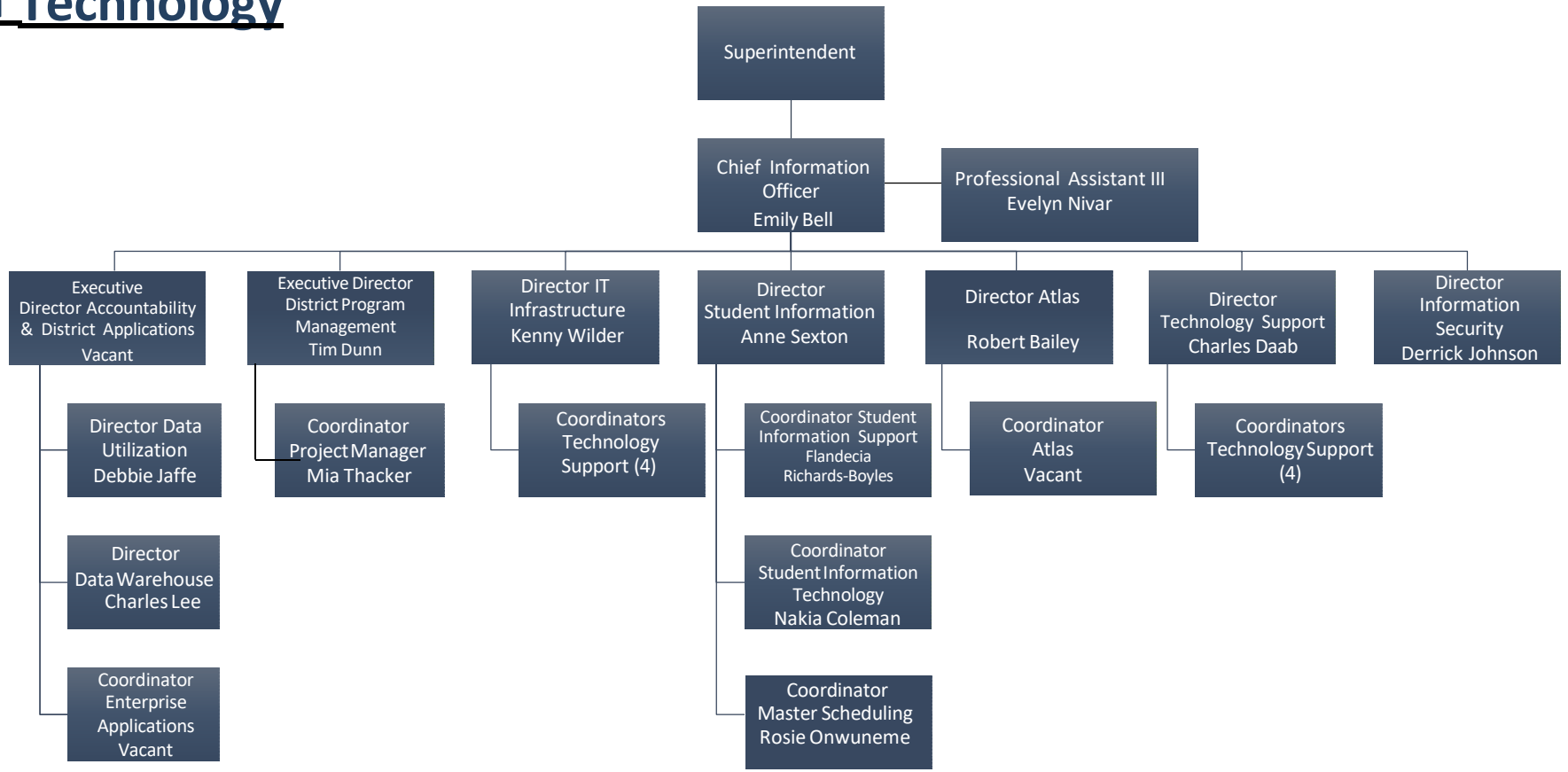
Communications



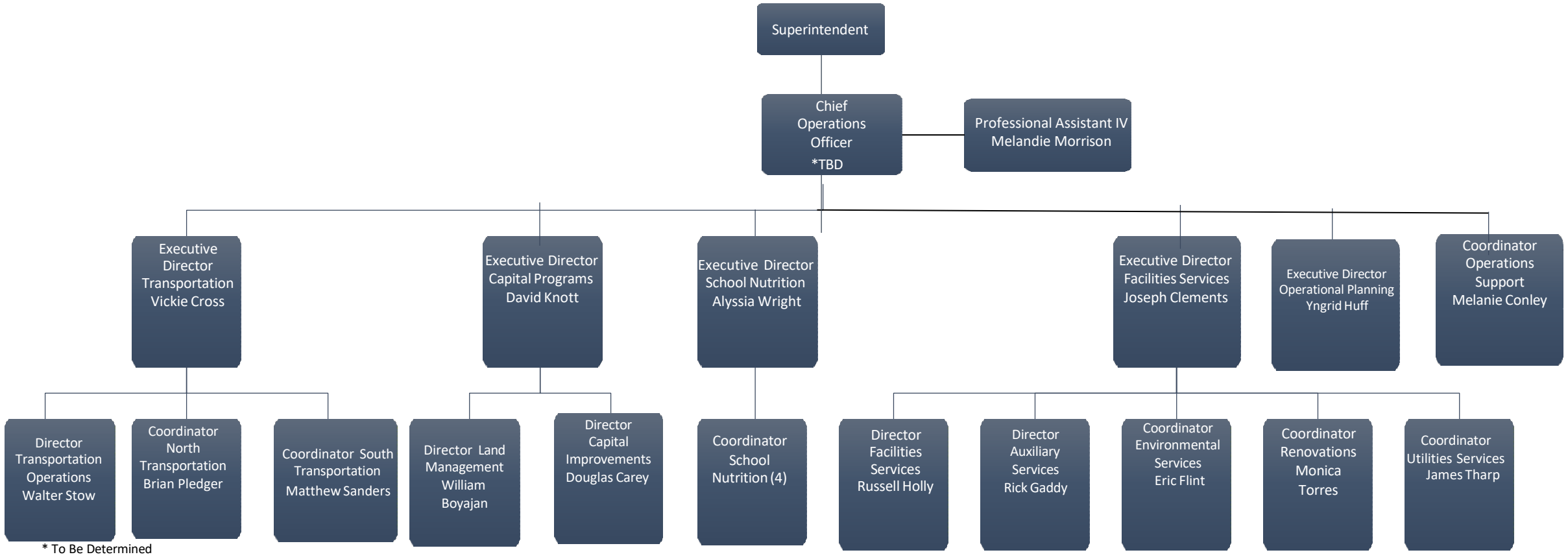
Finance


Superintendent
Chief Financial Officer
Marvin Dereef
Professional Assistant III
Princess Roman
Deputy Chief Financial Officer
David Helton
Executive Director Accounting & Retirement Services
Suzanne Hatfield
Executive Director Budget & Grant Services
Tracy Watson
Executive Director Contracting
Angela Young
Executive Director Payroll & Benefits
Sharyce Gundy
Executive Director Risk Management
Greta Tinaglia
Coordinator Finance
Mohamed Atwa
Director Accounting
Crissi Calhoun
Coordinator School-Based Accounting
Gayle Fitzgerald
Coordinator Retirement Services
Rierre Robinson
Treasurer
Anica Golding
Coordinators Grant Services
Ashley Garrison
Kelly Hopkins
Coordinator Budgets Services
Chanel Mason
Coordinator Payroll & Benefits
Belindra Jones

Information Technology

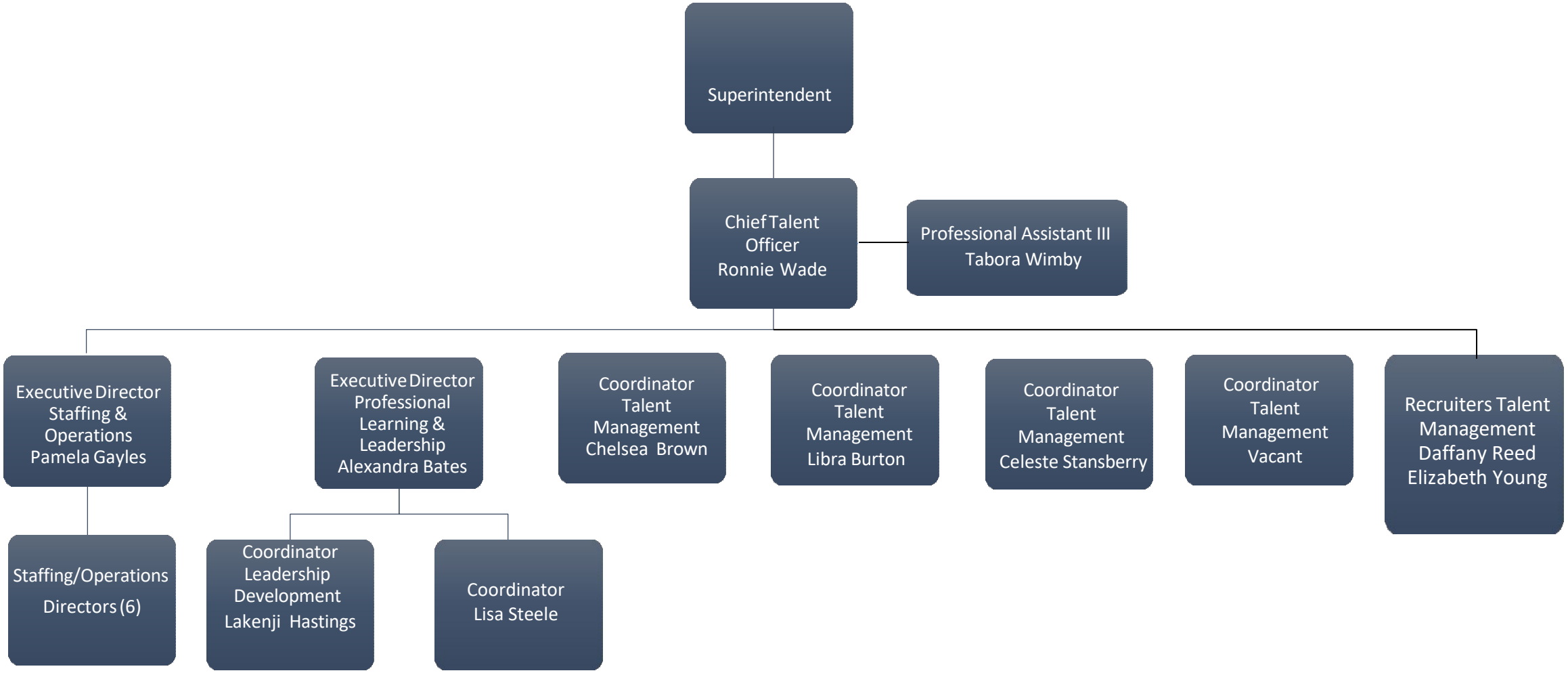


Operations



* To Be Determined

Talent


Superintendent
Chief Talent Officer
Ronnie Wade
Professional Assistant III
Tabora Wimby
Executive Director Staffing & Operations
Pamela Gayles
Executive Director Professional Learning & Leadership
Alexandra Bates
Coordinator Talent Management
Chelsea Brown
Coordinator Talent Management
Libra Burton
Coordinator Talent Management
Celeste Stansberry
Coordinator Talent Management
Vacant
Recruiters Talent Management
Daffany Reed
Elizabeth Young
Staffing/Operations Directors (6)
Coordinator Leadership Development
Lakenji Hastings
Coordinator
Lisa Steele

Fulton County Schools

Where Students Come First

School Year 2022-23

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
	H2
MANNING OAKS ES	I3
MEDLOCK BRIDGE ES	G3
MIMOSA ES	F3
MOUNTAIN PARK ES	H3
NEW PROSPECT ES	E9
NOLAN, LOVE ES	H3
NORTHWOOD ES	E9
OAKLEY ES	I3
OCEE ES	C10
PALMETTO ES	F8
PARKLANE ES	D7
RANDOLPH ES	C9
RENAISSANCE ES	
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

Profile of Fulton County

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.

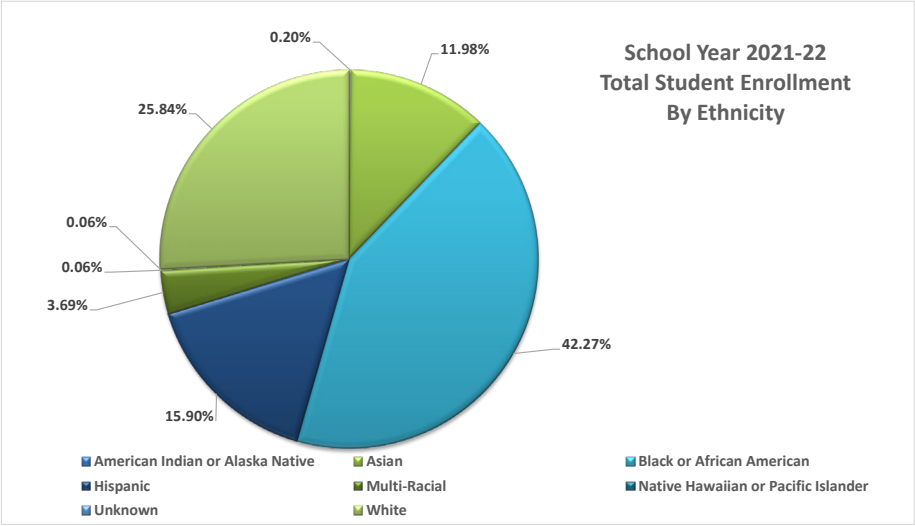
Notable individuals from Fulton County include the civil rights leader and Nobel Prize winner Martin Luther King Jr., the writers Margaret Mitchell and Anne Rivers Siddons, golfer Bobby Jones, and Helen Douglas Mankin, the first U.S. congresswoman from Georgia.

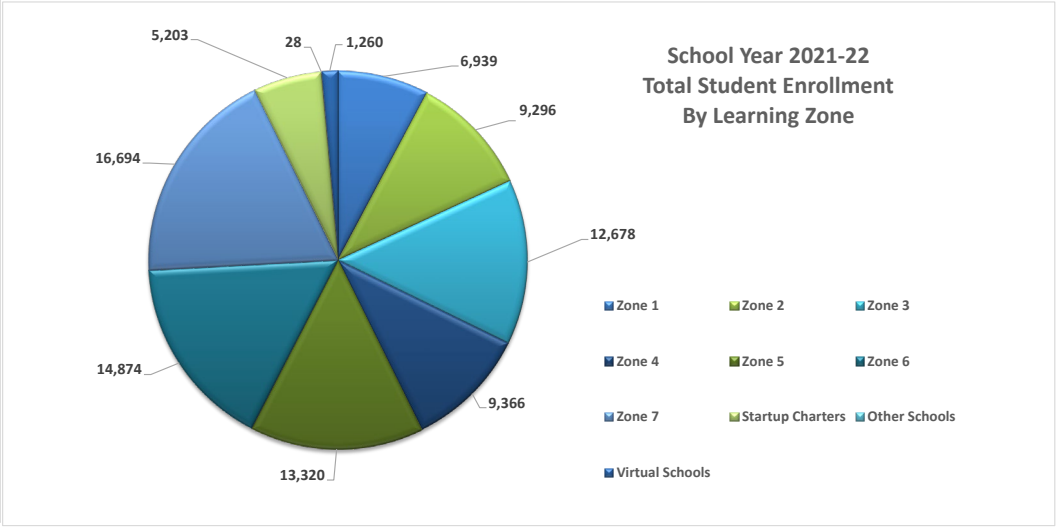
Fulton County is home to several institutions of higher education, including the Georgia Institute of Technology, Georgia State University, and the Atlanta University Center.

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 Zone
School Year 2021-22, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		Virtual Schools		District Wide	
Ethnicity	**Number**	**Percent**	**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	22	0.32%	21	0.23%	24	0.19%	25	0.27%	17	0.13%	27	0.18%	26	0.16%	12	0.23%	0	0.00%	5	0.40%	179	0.20%
Asian	21	0.30%	29	0.31%	41	0.32%	510	5.45%	476	3.57%	5,456	36.68%	3,608	21.61%	385	7.40%	0	0.00%	216	17.14%	10,742	11.98%
Black or African American	6,339	91.35%	7,008	75.39%	11,276	88.94%	2,989	31.91%	2,125	15.95%	1,790	12.03%	1,891	11.33%	3,694	71.00%	16	57.14%	773	61.35%	37,901	42.27%
Hispanic	383	5.52%	1,903	20.47%	970	7.65%	3,022	32.27%	3,855	28.94%	1,498	10.07%	1,971	11.81%	518	9.96%	5	17.86%	127	10.08%	14,252	15.90%
Multi-Racial	131	1.89%	192	2.07%	288	2.27%	386	4.12%	581	4.36%	759	5.10%	765	4.58%	150	2.88%	1	3.57%	55	4.37%	3,308	3.69%
Native Hawaiian or Pacific Islander	5	0.07%	4	0.04%	0	0.00%	8	0.09%	11	0.08%	9	0.06%	16	0.10%	2	0.04%	0	0.00%	0	0.00%	55	0.06%
Unknown	12	0.17%	1	0.01%	1	0.01%	0	0.00%	0	0.00%	2	0.01%	0	0.00%	37	0.71%	0	0.00%	0	0.00%	53	0.06%
White	26	0.37%	138	1.48%	78	0.62%	2,426	25.90%	6,255	46.96%	5,333	35.85%	8,417	50.42%	405	7.78%	6	21.43%	84	6.67%	23,168	25.84%
Total	6,939	100.0%	9,296	100.00%	12,678	100.00%	9,366	100.00%	13,320	100.00%	14,874	100.00%	16,694	100.00%	5,203	100.00%	28	100.00%	1,260	100.00%	89,658	100.00%

Ethnological Comparison of Total Students

ESOL Enrollment by Learning Zone
School Year 2021-22, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		Virtual Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Nativ	0	0.00%	1	0.14%	0	0.00%	1	0.08%	3	0.21%	1	0.15%	5	0.69%	1	0.42%	0	0.00%	0	0%	12	0.22%
Asian	1	0.85%	7	0.96%	3	1.09%	73	5.98%	45	3.08%	361	55.11%	261	36.10%	49	20.68%	0	0.00%	19	58%	819	15.04%
Black or African American	28	23.93%	35	4.81%	38	13.82%	36	2.95%	24	1.64%	6	0.92%	12	1.66%	13	5.49%	0	0.00%	2	6%	194	3.56%
Hispanic	82	70.09%	673	92.57%	231	84.00%	1,050	86.07%	1,332	91.23%	162	24.73%	338	46.75%	145	61.18%	0	0.00%	11	33%	4,024	73.88%
Multi-Racial	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3	0.21%	7	1.07%	3	0.41%	0	0.00%	0	0.00%	0	0%	13	0.24%
Native Hawaiian or Pacific Islanc	0	0.00%	4	0.55%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0%	4	0.07%
Unknown	0	0.00%	1	0.14%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0%	1	0.02%
White	6	5.13%	6	0.83%	3	1.09%	60	4.92%	53	3.63%	118	18.02%	104	14.38%	29	12.24%	0	0.00%	1	3%	380	6.98%
Total	117	100.00%	727	100.00%	275	100.00%	1,220	100.00%	1,460	100.00%	655	100.00%	723	100.00%	237	100.00%	0	0.00%	33	100%	5,447	100.00%

Special Education Enrollment by Learning Zone
School Year 2021-22, SEAT Day Counts

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6		Zone 7		Startup Charters		Other Schools		Virtual Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Nativ	3	0.26%	2	0.18%	1	0.07%	3	0.28%	2	0.12%	2	0.15%	2	0.12%	3	0.67%	0	0.00%	0	0.00%	18	0.19%
Asian	2	0.18%	1	0.09%	2	0.14%	47	4.39%	59	3.48%	223	17.15%	188	11.24%	15	3.33%	0	0.00%	6	5.77%	543	5.65%
Black or African American	699	61.69%	915	80.76%	1,278	89.56%	383	35.76%	375	22.11%	260	20.00%	291	17.40%	332	73.78%	4	44.44%	70	67.31%	4,607	47.90%
Hispanic	30	2.65%	170	15.00%	90	6.31%	416	38.84%	539	31.78%	181	13.92%	284	16.99%	48	10.67%	1	11.11%	12	11.54%	1,771	18.41%
Multi-Racial	13	1.15%	19	1.68%	37	2.59%	33	3.08%	67	3.95%	83	6.38%	79	4.72%	13	2.89%	1	11.11%	6	5.77%	351	3.65%
Native Hawaiian or Pacific Islanc	1	0.09%	0	0.00%	0	0.00%	0	0.00%	1	0.06%	1	0.08%	2	0.12%	0	0.00%	0	0.00%	0	0.00%	5	0.05%
Unknown	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	0.44%	0	0.00%	0	0.00%	2	0.02%
White	8	0.71%	26	2.29%	19	1.33%	189	17.65%	653	38.50%	550	42.31%	826	49.40%	37	8.22%	3	33.33%	10	9.62%	2,321	24.13%
Total	756	66.73%	1,133	100.00%	1,427	100.00%	1,071	100.00%	1,696	100.00%	1,300	100.00%	1,672	100.00%	450	100.00%	9	100.00%	104	100.00%	9,618	100.00%

Ethnological Comparison by Learning Zone and Level

2021-22 Learning Zones - Student Enrollment Ethnicity

Learning Zones	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		Unknown		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Zone 1	22	0.32%	21	0.30%	6,339	91.35%	383	5.52%	131	1.89%	5	0.07%	12	0.17%	26	0.37%
Zone 2	21	0.23%	29	0.31%	7,008	75.39%	1,903	20.47%	192	2.07%	4	0.04%	1	0.01%	138	1.48%
Zone 3	24	0.19%	41	0.32%	11,276	88.94%	970	7.65%	288	2.27%	0	0.00%	1	0.01%	78	0.62%
Zone 4	25	0.27%	510	5.45%	2,989	31.91%	3,022	32.27%	386	4.12%	8	0.09%	0	0.00%	2,426	25.90%
Zone 5	17	0.13%	476	3.57%	2,125	15.95%	3,855	28.94%	581	4.36%	11	0.08%	0	0.00%	6,255	46.96%
Zone 6	27	0.18%	5,456	36.68%	1,790	12.03%	1,498	10.07%	759	5.10%	9	0.06%	2	0.01%	5,333	35.85%
Zone 7	26	0.16%	3,608	21.61%	1,891	11.33%	1,971	11.81%	765	4.58%	16	0.10%	0	0.00%	8,417	50.42%
Virtual Schools	5	0.40%	216	17.14%	773	61.35%	127	10.08%	55	4.37%	0	0.00%	0	0.00%	84	6.67%
Other Schools	0	0.00%	0	0.00%	16	57.14%	5	17.86%	1	3.57%	0	0.00%	0	0.00%	6	21.43%
Start-up Charter	12	0.23%	385	7.40%	3,694	71.00%	518	9.96%	150	2.88%	2	0.04%	37	0.71%	405	7.78%

		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*

About Fulton County Schools



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

The Fulton County School System is one of the most unique school systems in the nation. Though not Georgia's largest school system in terms of student enrollment, it is one of the largest systems of its geographical size. From its southern end in the City of Chattahoochee Hills to its northernmost tip in Johns Creek, the county is more than 70 miles long. What is known as present-day Fulton County was formed in 1932 by the consolidation of the former Campbell and Milton counties, making Fulton the size of three counties.

To add to Fulton's uniqueness, the City of Atlanta has long had its own school system and its own Board of Education. These lie in the center of pre-consolidated Fulton County. During the consolidation, the schools within the former Campbell and Milton counties became part of the Fulton County School System. However, the City of Atlanta maintained its separate school system, driving a physical wedge between the newly joined counties. The result is that the Fulton County School System is physically bisected by the City of Atlanta and its school system. Although the district has schools in both north and south Fulton, there is only one Fulton County School System.

The southern part of Fulton County is comprised of the cities of Chattahoochee Hills, College Park, East Point, Fairburn, Hapeville, Palmetto, South Fulton, and Union City. The northern part is home to the cities of Alpharetta, Johns Creek, Milton, Mountain Park, Roswell, and Sandy Springs.

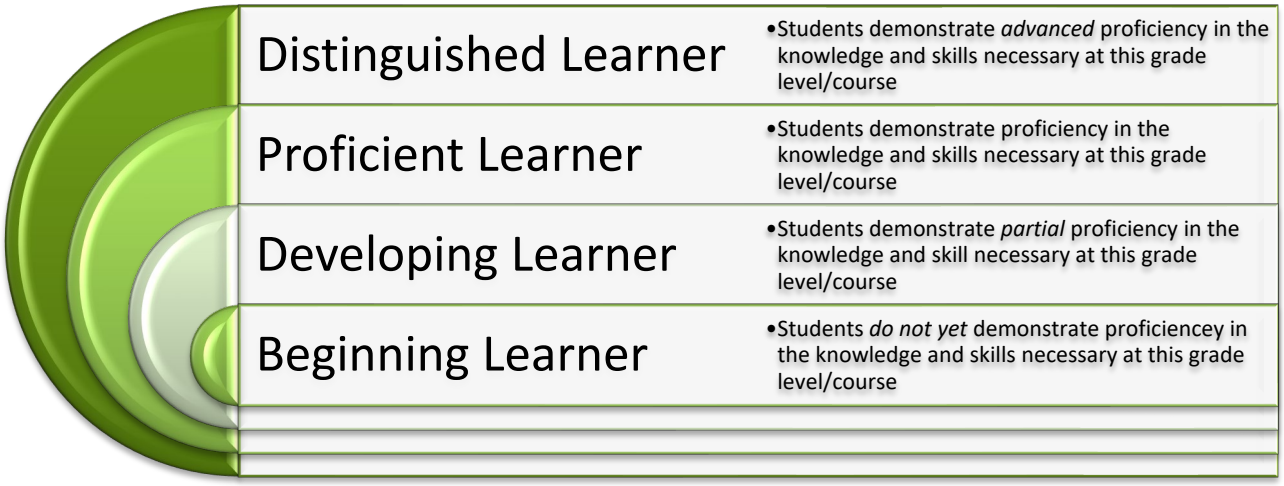
As the fourth largest school system in Georgia, Fulton has more than 11,000 full-time employees, including more than 6,000 teachers and other certified personnel, who work in 109 schools and 10 administrative and support buildings. During the 2022-2023 school year, more than 89,450 students are projected to attend classes in 59 elementary schools, 19 middle schools, 20 high schools (includes one open campus high schools and two STEM-focused high schools), one full-time virtual school, and nine charter organizations (some charters have multiple campuses but are considered one school).

As the Atlanta metropolitan area has grown, so has the Fulton County School System. Families are attracted to Fulton County because of its consistent and well-deserved reputation as a quality school system. Businesses also establish a foothold in Fulton because employees want to live and work in communities with excellent schools. Involved, active, and informed parents and community members contribute greatly to the success of the system. Fulton schools' welcome business partnerships and all schools have local school governance councils. The system also receives support and additional resources through the Fulton Education Foundation, a 501(c)(3) non-profit organization that supports activities to enhance the lives of Fulton County students and faculty.

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 based 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 2021 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	(+/-)	Median National Percentile	(+/-)
American Literature and Composition											
Fulton	328	471	29	23	2	54		25		51	
RESA	10,218	477	31	24	2	57		26		56	
State	43,717	486	34	26	2	62		28		59	
Algebra											
Fulton	1,829	547	21	36	25	82		61		86	
RESA	21,300	509	28	27	11	66		38		70	
State	68,882	499	30	24	7	61		31		65	
Biology											
Fulton	1,219	538	22	36	20	78		56		77	
RESA	17,920	521	23	32	14	69		46		67	
State	60,871	513	26	31	11	68		42		62	
Physical Science											
Fulton	504	574	15	50	29	94		79		87	
RESA	11,332	517	21	33	13	67		46		62	
State	23,204	528	22	39	14	75		53		68	
United States History											
Fulton	245	489	37	20	2	59		22		35	
RESA	8,750	497	35	24	5	64		29		41	
State	39,738	500	35	25	5	65		30		43	

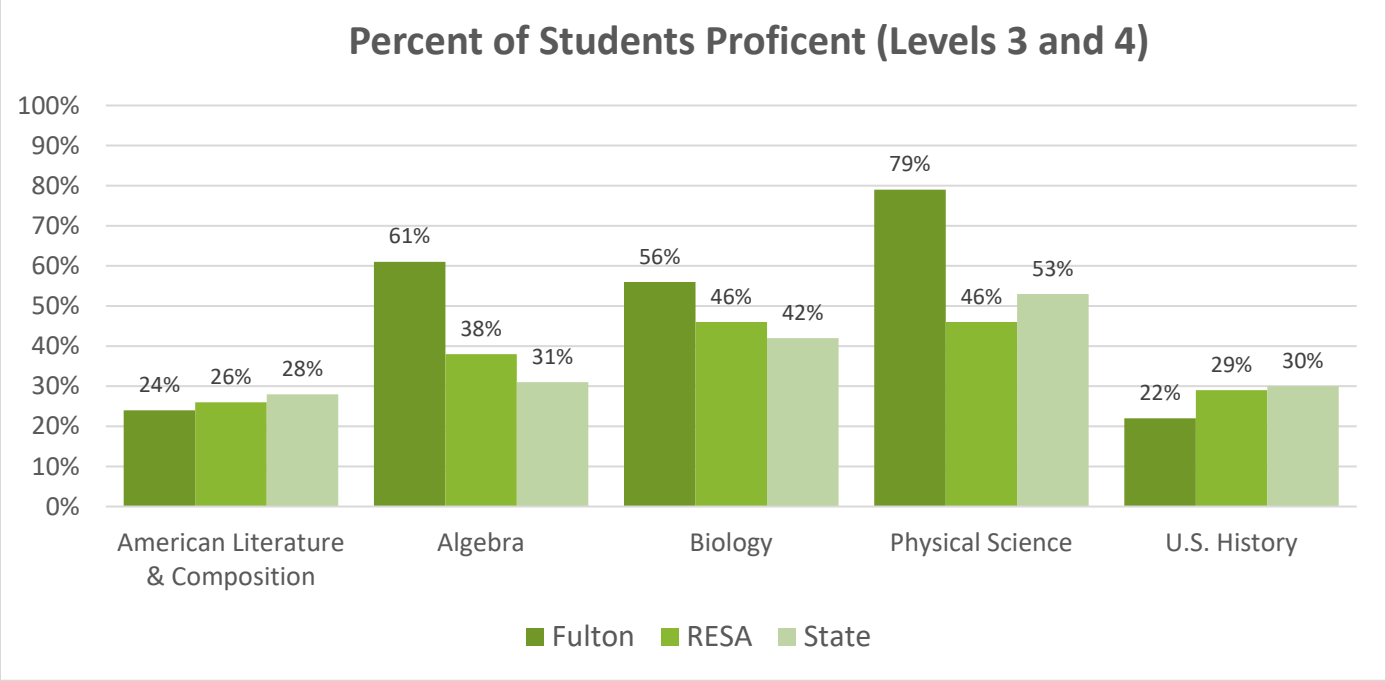
Due to rounding percentages may not total 100%

RESA – Regional Educational Service Agency schools include Atlanta Public Schools, Buford City, Clayton County, Cobb County, Dekalb County, Douglas County, Forsyth County, Fulton County, Gwinnett County, Marietta City, and Rockdale County school systems

+/- *Change in scores from previous year*

GA Milestones End of Course Results

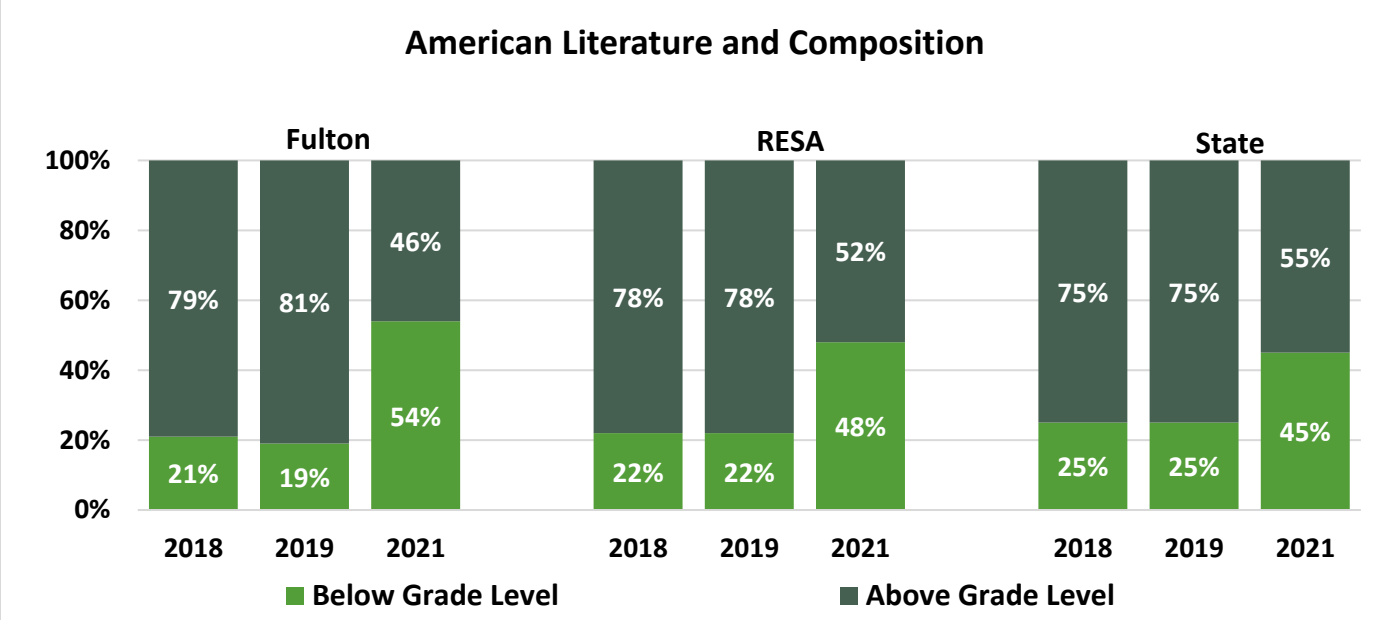
Spring 2021 Administration



GA Milestones End of Course Results

Spring 2021 Administration

Achievement by Performance Level



GA Milestones End of Grade Results
Spring 2021 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**	4,027	527	22%	30%	23%	75%	na	53%	na	48	na	75%	na
	RESA	33,341	507	24%	27%	15%	66%	na	42%	na	34	na	66%	na
	State	97,496	500	26%	25%	11%	62%	na	36%	na	29	na	62%	na
Grade 4	**Fulton**	4,010	526	25%	31%	22%	78%	na	53%	na	54	na	71%	na
	RESA	33,280	510	29%	28%	15%	72%	na	43%	na	41	na	63%	na
	State	97,138	504	32%	26%	11%	69%	na	37%	na	35	na	59%	na
Grade 5	**Fulton**	3,730	530	26%	40%	16%	82%	na	55%	na	61	na	77%	na
	RESA	32,790	516	30%	36%	9%	75%	na	45%	na	47	na	71%	na
	State	97,467	510	34%	33%	6%	73%	na	39%	na	39	na	68%	na
Grade 6	**Fulton**	3,118	524	19%	38%	16%	73%	na	54%	na	66	na	67%	na
	RESA	28,478	516	24%	35%	12%	71%	na	47%	na	56	na	62%	na
	State	91,727	509	27%	33%	9%	69%	na	42%	na	50	na	58%	na
Grade 7	**Fulton**	2,848	525	23%	40%	14%	77%	na	54%	na	62	na	75%	na
	RESA	26,036	513	27%	36%	10%	73%	na	46%	na	53	na	70%	na
	State	88,812	506	31%	32%	7%	70%	na	39%	na	47	na	67%	na
Grade 8	**Fulton**	1,992	521	25%	37%	15%	77%	na	52%	na	70	na	72%	na
	RESA	22,263	514	29%	32%	12%	73%	na	45%	na	62	na	68%	na
	State	83,232	512	33%	32%	9%	74%	na	41%	na	59	na	68%	na

GA Milestones End of Grade Results
Spring 2021 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	3,991	535	30%	33%	21%	84%	na	54%	na	65	na
	RESA	33,149	517	33%	28%	13%	74%	na	41%	na	49	na
	State	97,162	514	37%	28%	10%	75%	na	38%	na	47	na
Grade 4	Fulton	3,968	536	26%	35%	21%	82%	na	56%	na	67	na
	RESA	33,055	521	28%	31%	15%	74%	na	46%	na	55	na
	State	96,767	517	32%	30%	13%	75%	na	43%	na	52	na
Grade 5	Fulton	3,692	526	27%	25%	22%	74%	na	47%	na	57	na
	RESA	32,589	511	29%	22%	15%	66%	na	38%	na	46	na
	State	97,134	508	33%	22%	13%	68%	na	35%	na	44	na
Grade 6	Fulton	3,170	519	33%	26%	17%	76%	na	42%	na	57	na
	RESA	28,316	510	35%	23%	12%	70%	na	35%	na	48	na
	State	91,421	505	39%	22%	8%	69%	na	30%	na	45	na
Grade 7	Fulton	2,871	531	31%	27%	22%	80%	na	49%	na	71	na
	RESA	25,700	518	33%	25%	16%	74%	na	41%	na	61	na
	State	88,309	512	38%	25%	12%	75%	na	36%	na	56	na
Grade 8	Fulton	1,984	519	31%	24%	17%	72%	na	41%	na	65	na
	RESA	21,071	506	31%	21%	12%	64%	na	33%	na	55	na
	State	81,371	505	35%	22%	10%	67%	na	32%	na	57	na

GA Milestones End of Grade Results
Spring 2021 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**	3,666	526	22%	33%	17%	72%	na	50%	na	56	na
	RESA	32,415	511	24%	29%	12%	65%	na	42%	na	47	na
	State	96,734	506	27%	29%	10%	66%	na	38%	na	44	na
Grade 8												
	Fulton	1,681	506	25%	25%	13%	63%	na	38%	na	66	na
	RESA	10,927	488	25%	20%	18%	63%	na	28%	na	56	na
	State	59,627	490	27%	20%	7%	54%	na	27%	na	56	na

GA Milestones End of Grade Results
Spring 2021 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 8												
	Fulton	2,060	516	38%	29%	13%	80%	na	42%	na	63	na
	RESA	21,573	509	35%	27%	11%	73%	na	38%	na	58	na
	State	81,542	507	39%	26%	9%	74%	na	35%	na	55	na

The College and Career Ready Performance Index

In accordance with the waiver of federal testing and accountability requirements approved by the U.S. Department of Education in March 2021, CCRPI results were not calculated for the 2020-2021 school year due to the COVID-19 pandemic. The most recent results available for CCRPI are for the 2018-2019 school year. These results are presented below.

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.

Georgia ranked 8th in population in the US with an estimated total of 10,711,908 in 2020; an increase of 10.6% since 2010. Between 2010 and 2020, Georgia's population grew from 9,687,653 to 10,711,908, an increase of 10.6% (1,024,255) and the fifth-largest population gain among the 50 states for this period. The population is projected to reach 9.9 million by 2025.The 2020 Census recorded 1,066,710 residents in the county, a 15.8%

	Georgia 2020					
	All ages		**Under 18 years**		**18 years and over**	
Subject	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
RACE						
Total population	**10,711,908**	**100**	**2,528,010**	**100**	**8,183,898**	**100**
White	6,448,569	60.2	1,432,059	56.65	5,016,510	61.30
Black or African American	3,492,082	32.6	951,581	37.64	2,540,501	31.04
American Indian and Alaska Native	53,560	0.5	10,292	0.41	43,268	0.53
Asian	471,324	4.4	108,832	4.31	362,492	4.43
Native Hawaiian and Other Pacific Islander	10,711	0.1	2,336	0.09	8,375	0.10
Some other race				0.00		0.00
Two or more races	235,662	2.2	185,180	7.33	50,482	0.62
HISPANIC OR LATINO AND RACE						
Total population	**10,711,908**	**100**	**2,528,010**	**100**	**8,183,898**	**100**
Hispanic or Latino (of any race)	1,060,479	9.9	400,583	15.85	659,896	8.06
White alone, Not Hispanic or Latino	5,570,192	52	1,218,610	48.20	4,351,582	53.17
Black or African American	39,635	0.4	15,111	0.60	24,524	0.30
American Indian and Alaska Native	53,560	0.5	10,292	0.41	43,268	0.53
Asian	471,324	4.4	108832	4.31	362,492	4.43
Native Hawaiian and Other Pacific Islander	10,711	0.4	2,336	0.09	36,492	0.45
Some other race	306,609	2.9	114,660	5.7	191,949	3.3
Two or more races	393,169	3.7	185,180	4	207,989	1.4
	Fulton County 2020					
	All ages		**Under 18 years**		**18 years and over**	
Subject	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
RACE						
Total population	**1,066,710**	**100**	**228,276**	**21.4**	**838,434**	**78.6**
White	409,697	45.5	94,295	9.9	315,402	12.4
Black or African American	405,575	44.5	125,534	13.2	280,041	11.0
American Indian and Alaska Native	2,259	0.3	1452	0.2	807	0.0
Asian	51,569	7.6	12,537	1.3	39,032	1.5
Native Hawaiian and Other Pacific Islander	407	0.0	94	0.01	313	0.01
Some other race	-	-	0	0.00		0.00
Two or more races	24,468	2.2	15,198	1.60	9,270	0.36
HISPANIC OR LATINO AND RACE						
Total population	**1,066,710**	**100**	**219,686**	**100**	**700,895**	100.00
Hispanic or Latino (of any race)	76,803	7.2	27062	10.8	49,741	1.96
Not Hispanic or Latino	989,907	92.8	192624.00	89.2	651,154	98.04
White	456,397	0.4	1.23	4.8	456,396	17.96
Black or African American	458,669	0.6	125534	0.7	333,135	13.11
American Indian and Alaska Native	4084	0	1452.00	0.1	2,632	0.10
Asian	76832	0	59067.00	0	17,765	0.70
Native Hawaiian and Other Pacific Islander	407	0	94.00	0	313	0.01

Georgia ranked 8th in population in the US with an estimated total of 10,711,908 in 2020; an increase of 10.6% since 2010. Between 2010 and 2020, Georgia's population grew from 9,687,653 to 10,711,908, an increase of 10.6% (1,024,255) and the fifth-largest population gain among the 50 states for this period. The population is projected to reach 9.9 million by 2025.The 2020 Census recorded 1,066,710 residents in the county, a 15.8%

	Fulton County 2020					
	All ages		Under 18 years		18 years and over	
Some other race	18,208	0.4	5876.00	0.8	12,332	0.49
Two or more races	36,953	0.4	15198.00	0.8	21,755	0.86

Population Demographics

	Georgia					
	All ages		Under 18 years		18 years and over	
	2020	2010	2020	2010	2020	2010
Population	10,711,908	9,687,653	2,528,010	2,491,552	8,183,898	7,478,195
Change #		1,024,255		36,458		705,703
Change %		10.6%		1.50%		9.4%

	Fulton County					
	All ages		Under 18 years		18 years and over	
	2020	2010	2020	2010	2020	2010
Population	1,066,710	920,581	257,077	219,686	809,633	700,895
Change #		146,129		37,391		108,738
Change %		15.9%		17.0%		15.5%

Source: U.S. Census Bureau, 2020 Census and Population and Housing

Population for the 15 Largest Counties and Incorporated Places in Georgia: 2010 and 2020

Population Rank			Population		Population Change, 2010 to 2020	
2020	2010	Geographic area	2020	2010	Number	Percent
		Georgia	10,711,908	9,687,653	1,024,255	10.60%
		COUNTY				
1	1	Fulton County	1,066,710	920,581	146,129	15.9%
2	4	Gwinnett County	957,062	805,321	151,741	18.8%
3	3	Cobb County	766,149	688,078	78,071	11.3%
4	2	DeKalb County	764,382	691,843	72,489	10.5%
5	6	Clayton County	297,595	323,048	38,171	11.8%
6	5	Chatham County	295,291	265,128	30,163	11.4%
7	7	Cherokee County	266,620	214,346	52,274	24.4%
8	12	Forsyth County	251,283	175,511	75,772	43.2%
9	8	Henry County	240,712	203,922	36,790	18.0%
10	10	Muscogee County	206,922	189,885	17,037	9.0%
11	9	Richmond County	206,607	200,549	6058	3.0%
12	11	Hall County	203,136	179,684	23,452	13.1%
13	14	Paulding County	168,661	142,324	26,337	18.5%
14	*	Houston County	163,633	139,900	23,733	17.0%
15	13	Bibb County	157,346	155,547	1,799	1.2%
		INCORPORATED PLACE				
1	1	Atlanta city	497,642	420,003	77,639	18.5%
2	2	Augusta-Richmond County	202,178	195,844	6,334	3.2%
3	3	Columbus city	195,418	189,885	5,533	2.9%
4	7	Macon city	153,026	91,351	61,675	67.5%
5	4	Savannah city	145,492	136,286	9,206	6.8%
6	5	Athens-Clarke County	126,952	115,452	11,500	10.0%
7	6	Sandy Springs	108,180	93,853	14,327	15.3%
8	*	South Fulton	98,586	*	98,586	100.0%
9	8	Roswell city	94,884	88,346	6,538	7.4%
10	10	Johns Creek city	84,551	76728	7,823	10.2%
11	11	Warner Robins city	76,967	66,588	10,379	15.6%
12	9	Albany city	72,634	77,439	(4,805)	-6.2%
13	12	Alpharetta City	66,566	57,557	9,009	15.7%
14	13	Marietta city	60,687	56,579	4,108	7.3%
15	15	Smyrna city	56,333	51,271	5,062	9.9%

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	FY17	FY18	FY19	FY20	FY21	FY22
Elementary Schools						
Abbotts Hill Elementary School	10.03	11.08	11.26	10.03	7.72	#
Alpharetta Elementary School	16.95	18.08	14.17	16.12	10.96	5.71
Asa Hilliard Elementary School	*	*	*	*	*	*
Barnwell Elementary School	9.81	9.04	7.17	5.64	8.40	#
Bethune Elementary School	*	*	*	*	*	*
Birmingham Falls Elementary School	#	#	#	#	#	#
Brookview Elementary School	*	*	*	*	*	*
Campbell Elementary School	*	*	*	*	*	*
Cliftondale Elementary School	65.99	67.22	64.73	68.10	60.33	37.54
Cogburn Woods Elementary School	11.48	11.20	10.12	9.79	8.41	5.40
College Park Elementary School	*	*	*	*	*	*
Conley Hills Elementary School	*	*	*	*	*	*
Crabapple Crossing Elementary School	#	#	#	#	#	#
Creek View Elementary School	9.10	6.89	5.09	5.66	5.33	#
Dolvin Elementary School	12.49	11.40	9.69	10.09	10.47	#
Dunwoody Springs Elementary School	65.45	63.60	63.77	64.46	56.61	28.71
Evoline C. West Elementary School	75.36	73.12	73.56	79.29	68.93	*
Feldwood Elementary School	*	*	*	*	*	*
Findley Oaks Elementary School	7.04	7.77	6.08	5.95	#	#
Gullatt Elementary School	*	*	*	*	*	*
Hamilton E. Holmes Elementary	*	*	*	*	*	*
Hapeville Elementary School	*	*	*	*	*	*
Heards Ferry Elementary School	6.36	5.16	#	#	#	#
Hembree Springs Elementary School	45.87	44.50	45.33	45.99	43.04	16.14
Heritage Elementary School	*	*	*	*	*	*
High Point Elementary School	49.19	47.09	42.69	42.44	43.56	25.51
Hillside Elementary School	39.61	37.39	34.54	32.81	25.69	14.23
Ison Springs Elementary School	75.88	76.65	76.07	72.14	59.81	27.03
Esther Jackson Elementary School	73.95	71.62	70.13	70.15	64.84	30.34
Lake Forest Elementary School	*	*	*	*	*	*
Lake Windward Elementary School	5.32	5.99	6.25	5.97	5.73	#
Seaborn Lee Elementary School	*	*	*	*	*	*
Liberty Point Elementary School	*	*	*	*	*	*

Free and Reduced Price Meal Eligibility

SCHOOLS	FY17	FY18	FY19	FY20	FY21	FY22
Manning Oaks Elementary School	31.25	30.94	31.43	30.87	27.15	13.51
Medlock Bridge Elementary School	11.95	13.59	10.15	7.96	9.07	#
Mimosa Elementary School	93.28	92.00	87.29	91.98	89.21	26.73
Mountain Park Elementary School	6.19	#	#	5.86	#	#
New Prospect Elementary School	19.31	17.23	18.67	18.32	13.36	6.38
Love T. Nolan Elementary School	*	*	*	*	*	*
Northwood Elementary School	24.93	23.31	22.68	20.09	16.85	6.19
Oakley Elementary School	*	*	*	*	*	*
Ocee Elementary School	14.71	11.73	12.52	11.77	11.92	6.81
Palmetto Elementary School	*	*	*	*	*	*
Parklane Elementary School	*	*	*	*	*	*
Randolph Elementary School	69.75	68.06	69.22	70.49	64.91	*
Renaissance Elementary School	*	*	*	*	*	*
River Eves Elementary School	35.11	33.50	33.91	33.97	34.07	13.16
Roswell North Elementary School	18.33	16.94	16.36	15.85	16.12	7.86
S. L. Lewis Elementary School	*	*	*	*	*	*
Shakerag Elementary School	6.82	6.74	6.00	6.84	6.47	#
Spalding Drive Charter Elementary School	27.57	30.34	23.40	21.96	21.55	9.28
State Bridge Crossing Elementary School	13.11	12.14	12.18	11.71	8.95	#
Stonewall Tell Elementary School	55.07	54.47	53.12	54.19	54.39	32.30
Summit Hill Elementary	#	#	#	#	#	#
Sweet Apple Elementary School	#	#	#	#	#	#
Vickery Mill Elementary	73.87	73.87	77.14	79.17	69.45	31.43
Wilson Creek Elementary School	9.11	10.11	13.03	10.30	10.75	#
Wolf Creek Elementary	59.12	59.12	59.12	58.60	53.68	30.06
Woodland Elementary Charter School	46.49	39.91	38.71	37.79	33.41	19.15
Middle Schools						
Autrey Mill Middle School	10.99	10.08	9.27	9.08	7.95	#
Bear Creek Middle School	84.11	75.73	73.61	73.77	69.40	*
Camp Creek Middle School	*	*	*	*	*	*
Crabapple Middle School	15.53	14.08	13.63	13.58	10.72	7.66
Elkins Pointe Middle School	46.95	44.62	44.77	43.63	37.78	15.47
Haynes Bridge Middle School	31.57	33.60	30.45	30.84	23.20	9.74
Holcomb Bridge Middle School	55.03	55.89	54.63	54.99	50.07	21.12
Hopewell Middle School	13.40	14.08	13.31	12.57	11.78	5.22
McNair Middle School	*	*	*	*	*	*
Northwestern Middle School	7.90	6.54	6.62	6.35	#	#
Paul D. West Middle School	*	*	*	*	*	*
Renaissance Middle School	78.46	71.88	69.88	73.88	67.57	43.51
Ridgeview Charter Middle School	53.28	51.18	48.58	52.04	47.23	22.22
River Trail Middle School	7.89	6.72	7.02	6.27	6.23	#
Sandtown Middle School	63.59	59.47	58.05	59.80	55.71	33.82
Sandy Springs Charter Middle School	64.99	64.03	60.02	60.24	45.80	28.05
Taylor Road Middle School	10.55	11.15	11.12	12.03	8.95	#

Free and Reduced Price Meal Eligibility

SCHOOLS	FY17	FY18	FY19	FY20	FY21	FY22
Webb Bridge Middle School	7.84	8.20	9.27	10.37	7.35	#
Woodland Middle School	*	*	*	*	*	*
High Schools						
Alpharetta High School	11.66	12.72	11.42	10.32	8.41	#
Banneker High School	*	*	*	*	*	*
Cambridge High School	5.64	5.80	5.26	#	#	#
Centennial High School	33.97	33.37	33.97	33.58	27.71	11.78
Chattahoochee High School	10.66	10.27	8.67	10.13	8.30	#
Creekside High School	73.69	69.77	69.50	72.33	62.97	*
Independence High School	61.71	47.43	50.24	38.46	28.74	16.34
Johns Creek High School	7.75	9.10	9.07	8.15	5.57	#
Langston Hughes High School	72.66	67.60	67.83	66.94	63.18	37.24
McClarin High School	*	*	*	*	*	*
North Springs Charter High School	45.51	47.39	46.87	43.61	33.78	18.32
Northview High School	7.14	6.61	5.74	6.23	6.04	#
Milton High School	12.40	11.59	11.41	11.83	8.15	#
Roswell High School	24.60	23.51	22.15	22.80	17.83	9.04
Riverwood International Charter High School	39.63	38.24	34.70	36.23	29.97	13.61
Tri Cities High School	*	*	*	*	*	*
Westlake High School	54.56	51.80	47.52	46.83	45.68	24.59
Charter Schools						
Amana Academy School	54.41	53.51	45.24	41.49	39.74	38.03
Chattahoochee Hills Charter School	36.11	42.09	32.44	49.28	60.19	51.88
Fulton Academy of Science and Technology	#	#	#	#	#	7.9
KIPP South Fulton Academy School	78.34	76.88	70.82	73.71	74.64	38.3
Hapeville Charter Middle School	70.09	85.12	86.51	86.18	84.96	85.12
Hapeville Charter Career Academy	52.08	73.04	74.65	62.31	75.98	76.25
Main Street Charter Academy	55.01	55.87	56.72	66.55	60.19	93.77
RISE Grammar School	77.08	73.17	40.91	80.60	73.32	37.84
RISE Prep School	74.74	53.38	37.50	67.69	68.05	35.71
Skyview High School	43.57	36.23	20.33	91.10	84.85	#
System Total	**46.38%**	**45.31%**	**43.92%**	**44.38%**	**42.17%**	**34.75%**

Notice:

-"*" indicates Free and Reduced Lunch (FRL) percentage is greater than 95%.

-"#" indicates Free and Reduced Lunch (FRL) percentage is less than 5%.

-"NA" indicates school does not participate in the FRL program.

Fulton County Schools

Where Students Come First

District Vision, Mission, and Goals

Mission Statement

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 as a Charter System

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?

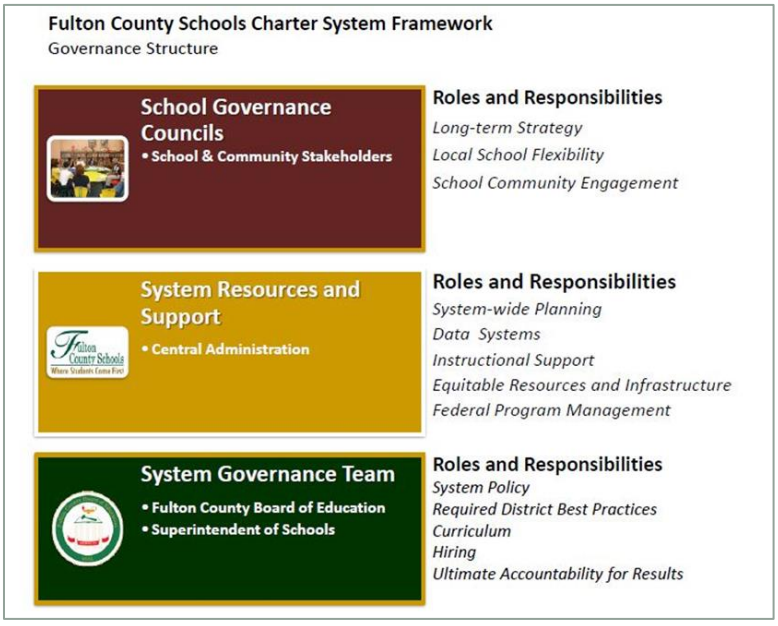
Georgia's Charter System law allows local school systems to waive most aspects of state education law. At the same time, it requires that individual schools establish School Governance Councils who are empowered to request waivers and manage resource allocations specific to their schools. Fulton County 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.



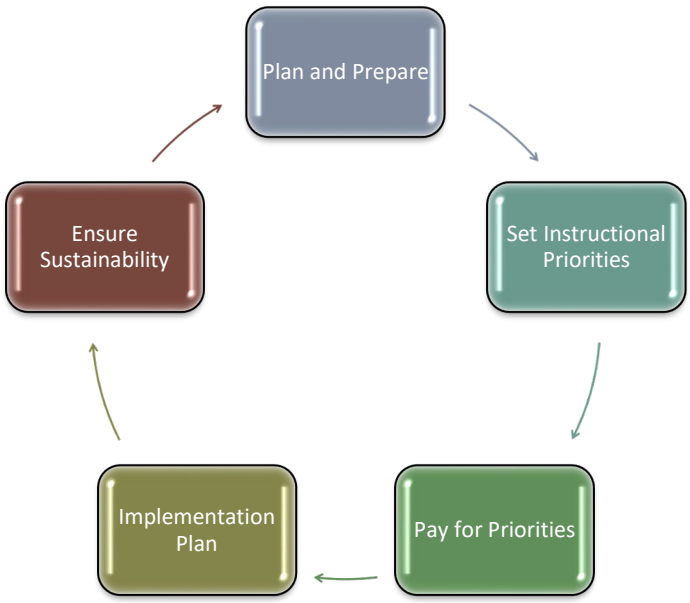
Budget Development Process

*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 137 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:

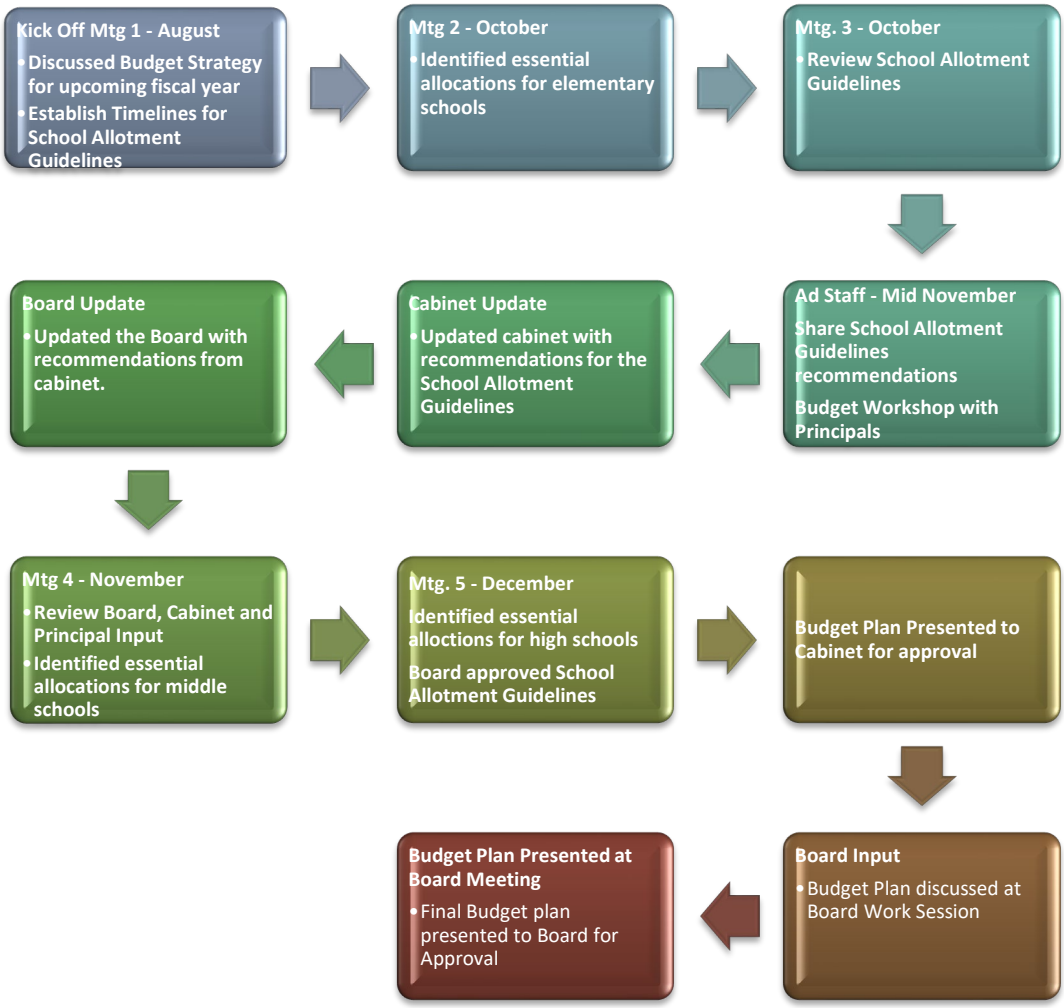


- Budget Development starts in July when the Budget Services staff reviews the prior year process, implements improvements, and develops the timeline and priorities for the following year based on input from members of the district's Budget Committee which is made up of staff from schools, and other 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.

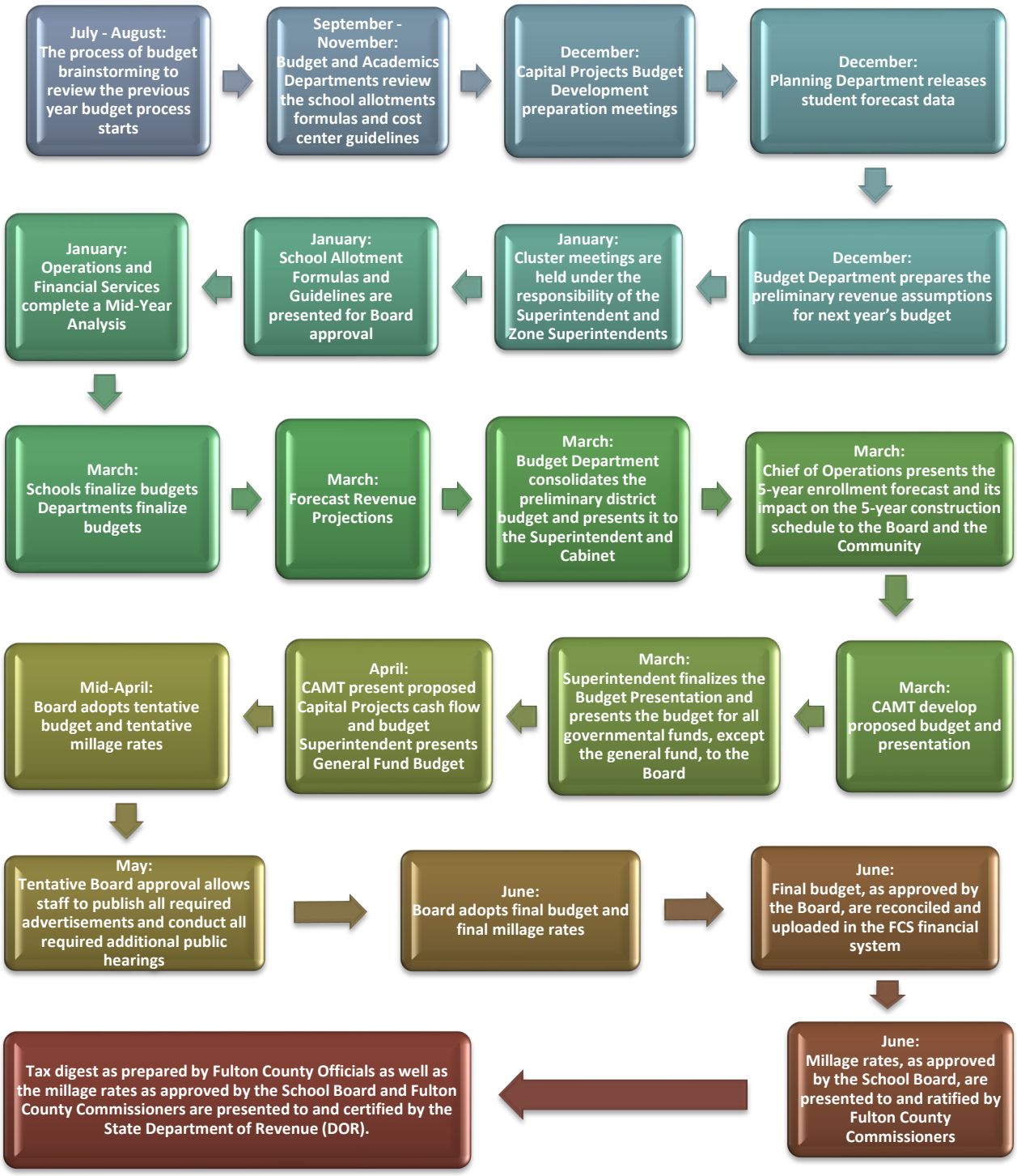
- In June, the Board approves final budgets and final millage rates. The final budgets, as approved by the Board, are reconciled, and uploaded in the FCS financial system.

- 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.

Budget Development Process



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

Fulton County Schools

Where Students Come First

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 Reviewed: June 17, 2021

Periodic budget reviews should be made to determine if actual receipts and expenditures are in line with budgeted figures. The Superintendent will then be in a position to make a report to the Board of Education of needed action to withdraw and/or reassign expenditure of funds.

The legal level of budgetary control for the Fulton County School System shall be the "function level" as defined by the State Department of Education's Financial Management for Georgia Local Units of Administration.

The Superintendent shall present for review and approval by the Board of Education any changes in fund appropriations which are necessitated by changing economic conditions, state funding levels or school system priorities. All encumbrances, except for Capital Programs and Special Revenue funds, shall lapse four months after the end of fiscal year. Exceptions to this rule must be approved by the Board.

The Superintendent is authorized by the Board to transfer appropriations within "function" as necessary to staff and equip schools; provided however that any amendment which involves new non-school based positions or changes in allotment formulas requires approval by the Board of Education.

Within school budgets, Board approval for amendments is not required if the transfer to one function can be offset by unused budget dollars in another function.

Within school budgets, Board approval for amendments is not required if the transfer to one function can be offset by unused budget dollars in another function.

Special Revenue Fund or Grant budget adjustments up to $1,000,000 may be made without Board approval, but reported at the following Board meeting as information.

The Superintendent shall advise the Board of all unbudgeted revenue as it is received. Such revenue shall be placed in the school system reserves until such time as the Board shall approve any additional appropriation.
Legal Reference: O.C.G.A. § 20-2-162 O.C.G.A. § 20-2-167b.1

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: April 21, 2021

The Fulton County Board of Education (the Board) strives to be wise stewards of public funds. The Georgia Constitution requires that tax funds generated in support of public education ("education taxes") be used exclusively for that purpose and the Board regards this constitutional requirement as the creation of a fiduciary obligation of the highest order.

In 2009 the Georgia Constitution was amended to allow school boards to contribute education taxes to Tax Allocation Districts (TADs). Under the Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., TADs are used to support and incentivize economic redevelopment in geographic areas that are blighted and distressed, deteriorating, or have inadequate infrastructure (O.C.G.A. § 36-44-3.). The Board recognizes the key role economic vitality plays in the overall stability and well-being of the community directly impacting students and families. This Statement of Policy is intended to permit the Board to authorize the investment of education taxes to support appropriate TADs without detriment to the Board's constitutional mission of education.

Brief Description of Tax Allocation Districts

The Georgia Redevelopment Powers Law permits cities and counties to create a TAD in a specific qualifying area. At the time of the TAD's creation, the property tax values within the TAD are frozen. Over the TAD period any increase in tax revenues associated with increases in property values over the initial frozen amount (the "tax increment") are deposited into a special fund and used to pay redevelopment costs within the TAD in partnership with public and private market developers. The rationale behind the creation of a TAD and the associated inclusion of property tax dollars is that the development would not occur without (but for) the investment of the property tax dollars.

The Board's Role

Georgia law allows the Board of Education to consent to the use of the District's education tax increment collected within any TAD for TAD redevelopment purposes under O.C.G.A. § 36-44-9(c). The Board is not required to authorize the creation of a TAD or to contribute education tax increment to any TAD. Education tax increment may, however, only be contributed to and used by a TAD if the Board consents to the contribution.

The Board will consider all applications requesting the contribution of our education tax increment to a TAD and may consent provided that, subject to and conditioned on:

1. The criteria described in the evaluation section of this policy will be used to determine if the Board wishes to participate in a TAD;
2. The applicant agrees the TAD will PILOT one-half of the District's gross education tax increment to the District at least annually for the District's educational mission;
3. As a general rule, the District shall not consent to participate in more than two active TADs at a time with an individual applicant, however, the Board may choose to participate in additional TADs with an individual applicant if the new proposed TAD is beneficial to the District;
4. The applicant and the District enter into an Intergovernmental Agreement specific to each application with terms mutually agreeable to the applicant and District.

The Superintendent or their designee will administer the application and evaluation process on behalf of the Board. After evaluation of each application, staff will prepare an evaluation report and recommendation for presentation to the Board. The decision on whether or not to contribute education tax increment to a TAD will be made by the Board. A report will be presented during the financial update portion of all monthly board meetings indicating new applications received, the status of existing applications and the status of the TADs in which the Board consents to contribute education tax increment.

Application Process

Applicants must submit applications to the Superintendent or designee at least six months in advance of the requested approval date in a form prescribed the District.

After submission applicants may be asked to make a presentation to District staff. At any time during the submission process, District staff may ask for the applicant to provide additional information or clarification. The applicant will have a thirty-day period to respond and then staff will proceed with evaluation. The inclusion of the District's education tax increment will be contingent upon the applicant's satisfaction of the evaluation criteria and successful negotiation of an intergovernmental agreement approved by both parties.

Applicants will be responsible for payment or reimbursement of Board expenses incurred during the evaluation process including financial advisory and legal fees. Applicants will be required to retain independent counsel should a conflict of interest arise regarding legal representation.

Evaluation Criteria

Applications for inclusion of the District's share of property taxes in TADS will be evaluated based on the following criteria:

- But/for the use of the education tax increment redevelopment in the TAD is unlikely to occur.
- TAD projections demonstrate solvency over the life of the TAD and debt service coverages are adequate.
- There is a clear demonstrated long-term School District benefit and minimal impact to school operations.
- Adequate protections and safeguards are in place to protect the District's interest, including but not limited to the requirement of a district approved trustee to receive and distribute the increment including without limitation the PILOT payment to the district.
- The application is submitted in the form prescribed by the District.
- The Board expects that all Tax Allocation Districts will have an advisory committee to oversee and guide the development and implementation of the TAD as a condition of approval.

The Superintendent or designee will develop a scoring rubric to assess the above criteria. The rubric will be approved by the Board and will be uniformly applied to all applications. The rubric and evaluation report will be presented to the Board for their consideration. Applicants will be notified in writing of the Board decision within a week.

All TADs accepted and voted on by the Board before the adoption of this policy are grandfathered under previous Board policy.

DFB – State 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 – December 17, 2021

The Fulton County Schools Board recognizes the foundation of any well-managed debt program is a comprehensive debt policy. Because issuing debt commits the School System's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, and cost structures, adherence to a debt policy can serve to ensure that a government maintains a sound financial position and that credit quality is protected.

A debt policy sets forth the parameters for issuing and managing debt and provides guidance to decision-makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used, and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets

Georgia law provides the authorizations and requirements for debt issuances by Georgia School Systems. These specific legal requirements are referenced throughout the debt policy, as applicable. However, these requirements can be affected by the changes in Georgia law as well as legal precedence, court decisions, and opinions issued by the Georgia Attorney General and State Auditor and should be reviewed and updated as necessary.

Advantages of a debt policy are as follows:

- Enhances the quality of decisions by establishing a framework, and promoting consistency and continuity in decision-making,
- Provides a rational decision-making process,
- Identifies objectives for staff to implement,
- Demonstrates a commitment to long-term financial planning objectives, and
- Is regarded positively by the rating agencies in reviewing credit quality.

The policy also:

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

1. CONDITIONS FOR ISSUING LONG-TERM DEBT

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

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

2. CONDITIONS FOR ISSUING SHORT-TERM DEBT

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

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

3. LIMITATION ON LONG-TERM DEBT ISSUANCE

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

At such time indebtedness is incurred, the Board of Education shall provide for the assessment and collection of an annual tax sufficient to retire the principal and pay the related interest within 30 years from the date of issuance.

The amount of general long-term debt financing for capital assets should not exceed 100% of the fair market value of the assets nor should the average life of the debt exceed the average life of the asset.

4. SOUND FINANCING OF DEBT

When the School System utilizes debt financing, the following activities will occur and be presented to the Board at an official meeting to ensure that the debt is structured appropriately

- Analysis of the financial impact, both short-term and long-term, of issuing the debt;
- Conservatively projecting the revenue sources that the School System will use to repay the debt;
- Ensuring that the term of any long[-]term debt the School System incurs shall not exceed the expected useful life of the asset the debt financed;
- Maintaining a debt service coverage ratio (i.e., for sales tax revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments and
- Projecting the long-term millage rate impact for general obligation bonds.

5. DEBT FEATURES

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

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

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

6. REFUNDING DEBT

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

7. DEBT RETIREMENT

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

8. FULL DISCLOSURE

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

9.LEGAL COMPLIANCE

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

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

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

10. CREDIT RATINGS

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

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

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

11. RELATIONSHIP WITH CAPITAL IMPROVEMENT PROGRAM (CIP)
All bond issue requests shall be coordinated by the Finance Department during the annual budget process. Requests for the issuance of new bonds must be identified during the Facility Construction and Improvement process.

12. COMPETITIVE FINANCING

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

13. USING FINANCIAL SPECIALISTS

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

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

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: June 17, 2021

The financial accounting and reporting system used by the Board of Education shall be in accordance with the requirements of the Georgia Department of Education Financial Review Division, the Georgia Department of Audits and Accounts and/or other appropriate regulatory agencies.

The Superintendent shall present to the Board a monthly financial report. An Annual Comprehensive Financial Report (ACFR) will be completed within six months of the end of the fiscal year and will be presented within one month of completion.

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.

6. 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: October 22, 2021

The Board of Education shall establish and maintain a property control system for equipment and furniture located in the schools and other areas under the jurisdiction and operation of the Board. Its purpose shall be to ensure the implementation and maintenance of adequate controls to account for the procurement, location, custody, and security of equipment, inventory, and other property purchased with District funds or donated to the District. The Superintendent shall develop appropriate Operating Guidelines to implement this policy.

Each principal or designee for school-based sites or administrative head for non-school buildings will be responsible for maintaining a real-time, accurate, perpetual inventory of equipment and furniture in the Board of Education's Enterprise Resource Planning (ERP) software system. Personnel shall maintain inventory records as needed for tracking, auditing, and completing required reporting in accordance with district, state, and federal requirements.

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

Last Reviewed: October 22, 2021

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. The Superintendent will develop Operating Guidelines for this policy.

The Property Control Department shall maintain records of all district-owned items declared:

1. Lost – due to natural causes or misplaced
2. Stolen – due to theft
3. Damaged – due to vandalism

These items shall be appropriately deleted from the district's system upon the approval of the Director of Auxiliary Services.

No damaged property shall be discarded without the approval of the Director of Auxiliary Services. The Maintenance Department shall be responsible for declaring a damaged item unrepairable, at which time the principal/lead administrator of the facility may request a replacement of the item. The Property Control Department will determine the process or department responsible for replacing the item.

The employee shall report the loss to the principal/lead administrator of the facility where the loss occurs. The principal/lead administrator will then immediately report the loss to the Property Control Department.

If the item is deemed stolen, a copy of the police report shall be attached and submitted to the Property Control Department along with the Stolen/Damaged Property Report Form.

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: June 17, 2021

School System personnel who are authorized to travel within the system as part of their assigned duties shall be reimbursed in accordance with policies of the Georgia Board of Education.

Reimbursement for expenses incurred by employees for in-service work and/or professional conferences shall be made according to the administrative procedures which accompany this policy.

Reimbursement for such expenses must have approval of the employee's immediate supervisor and the Superintendent or a designee.

The Board of Education may assist in defraying expenses of other persons who devote all or part of their time to educational service for the students of the system.

Reference: Financial Management for Georgia Local Units of Administration Section V Chapter V 6, SOG Statewide Travel Policy, SOG Statewide Policy for Other Meals and Incidental Expenses for Authorized State and Non-State Employees

DJE – Purchasing

Last Reviewed: October 21, 2021

Authority to obligate System funds to an agency outside of the System is vested in the Fulton County School Board of Education ("School Board") and administered by the Superintendent and his/her designee(s). All such purchases and/or contracts shall be awarded contingent upon an appropriation having been made and covered by unrestricted cash balances in the appropriate fund account.

The Board of Education, through its Executive Director of Contracting or other designees, shall make all purchases for equipment, supplies, materials, services, rents or leases as necessary for the operation of the School System. The Executive Director of Contracting or designee shall enter into purchase agreement(s) for replacement building

construction, modification or rehabilitation of system facilities. All purchases shall be strictly in accordance with the policies, rules, and regulations of the Fulton County Board of Education, the State Board of Education, and in compliance with federal and Georgia laws. Agreement(s) for services or utilities from government agencies are exempted from the competitive bidding requirements. Legal services, financial advisors, organization memberships for the district, and any special consulting services are exempted from the competitive bidding requirements but are required to be recommended by the Superintendent and approved by the Board according to the Approval Limits outlined in the corresponding procedure. All other services will be solicited in accordance with Operating Guideline DJE – Purchasing in the same manner as other purchases.

The following types of purchases are strictly prohibited by Fulton County Schools:

1. Goods or services not directly related to job responsibilities or other official Fulton County Schools' business (i.e. personal purchases);
2. Alcoholic beverages or products;
3. Tobacco products;
4. Membership at wholesale warehouses and shopping clubs (e.g. Sam's, Costco, Amazon Prime).

Purchasing Cards (P-Cards)/Corporate Cards

The Executive Director of Contracting or designee may issue government purchasing cards and/or corporate cards to elected members of the Board of Education, division heads, or school/department heads. The card shall be used solely for the purpose of purchasing items and services that are directly related to the duties of the Fulton County Board of Education and Fulton County Schools.

All purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase. Purchases at or above $100,000.00 should not be divided in order to avoid the requirement of School Board approval.

Multi-year agreements with vendors are permissible but must comply with all applicable federal and state laws as well as School Board policies and procedures. Further, any renewal of a multi-year agreement must have the approval of the School Board prior to the execution of the renewal for each year that the agreement is renewed.

Emergency purchases $100,000.00 or greater may be made if critical to the continued operation of the office or District upon approval by the Superintendent with timely notification to all Board members. Such approval shall be affirmed at the next Board meeting.

The term "budgeted funds" is defined to include student activity funds.

DJEC – Asset Management

Last Reviewed: October 22, 2021

The Fulton County School Board shall establish and maintain a system designed to appropriately classify, account for, and track the district's assets.

Assets are non-consumable items owned by the district that have a cost of at least $5,000 (or at least $100,000 for buildings) and a useful life of greater than one year. It is a resource that the district owns with the expectation that it will provide a future benefit for district operations.

These items will be assigned an asset number and tracked in the district's asset detail ledgers. These detail ledgers will contain the following asset information:

1. Asset descriptions which include any applicable physical identifiers
2. Cost or estimated fair value at acquisition
3. Purchase date
4. Funding Source
5. Asset Tag Number
6. Asset Status
7. Asset location
8. Serial number information
9. Barcode information that can be scanned for tracking purposes

Each location's school principal and/or department administrator will have delegated responsibility for the control of equipment and assets assigned to their individual location. This responsibility includes tracking these assets and then conducting a physical asset count at least once per fiscal year. They must subsequently certify that the physical assets in their location have been reviewed, and they must prepare an explanation for any variance between observed assets and those listed on the database printout. A summary of all unlocated assets must be prepared and submitted to the Property Control Department per DJEC Operating Guidelines.

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: November 18, 2021

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

The Superintendent shall establish Operating Guidelines for the disposal of surplus equipment and other non-real estate items. Operating Guidelines shall provide procedures for disposal of these items in the manner most advantageous to the School System and shall conform to the laws, rules, and regulations of the State of Georgia governing such matters.

Equipment purchased with federal grant funds shall be disposed of only in accordance with the terms of the grant and applicable federal law and regulations. Without limiting the foregoing, equipment purchased through the federal E-Rate program may be disposed of no sooner than five (5) years after installation; or may be transferred to another eligible entity no sooner than three (3) years after purchase; in accordance with Universal Service Administrative Co. (USAC) rules.

Disposal of Surplus Real Estate

When the Board of Education determines that any real property is no longer needed for school purposes, it may sell, convey, or exchange such property in accordance with the procedures provided in O.C.G.A. § 20-2-520 and Operating Guideline DO. Prior to any outright sale of real property, the Board shall by resolution declare that such property is not necessary or convenient for school purposes in accordance with State law. Real property and facilities which have not been used by the School System for the previous two (2) years and which are not included in the School System's five-year educational facilities plan shall be made available for use by local charter schools under the purview of the Board in accordance with the terms and procedures outlined in O.C.G.A. § 20-2-2068.2.

Exchange of Property

Surplus real estate may be exchanged for real estate or a combination of real estate and other considerations of like or greater value, as determined by a licensed, independent, third-party appraiser.

Reporting to and Approval by the Board

Disposal of all non-realty capital assets valued at more than $100,000 should be, and disposal of all permanent interests in real estate at any value, shall be reported to and approved by the Board. The Operating Guidelines will provide procedures for reporting on the disposal of other items to the Board.

DOP – Employee Pension Fund

Last Reviewed: December 27, 2021

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 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 Official Code of Georgia Annotated Section 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, 2020 actuarial valuation will determine the ADEC for the 2021-2022 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 Fund 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 Fund 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.
Legal Reference: O.C.G.A. § 47-20-10.pdf

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 201*2 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.

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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)
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.

CHART OF ACCOUNTS

400 **Federal Consolidated Initiatives - Administration and Schoolwide**
Fund used to account for federal-only consolidated initiatives such as schoolwide programs, and beginning in fiscal year 2018, administrative costs.

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 **Coronavirus Aid, Relief, and Economic Security (CARES) Act and Coronavirus Response and Relief Supplemental Appropriations (CSSRA) Act – ESSER I and ESSER II**
Fund to account for grants awarded through the CARES and CSSRA Acts – Elementary and Secondary Emergency Relief (ESSER) Funds. CFDA 84.425D. Revenue Source 4535. Effective FY 2021.

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**

447 **Reserved For Additional DOE Federal Grants**

448 **American Rescue Plan (ARP) Act - ESSER III**
Fund to account for grants awarded through the ARP Act - Elementary and Secondary Emergency Relief (ESSER) Fund. CFDA 84.425B. Revenue Source 4535. Effective FY 2021.

449 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**

450 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**

451 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**

452 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**

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CHART OF ACCOUNTS

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458 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
459 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
460 **Title III- A LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS**
461 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
462 **Title IV**
463 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
464 **Title V**
465 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
466 **School Renovation Grant - IDEA**
467 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
468 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
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474 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
475 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
476 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
477 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
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.
479 **RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS**
480 **U.S.D.A - Summer Food Program**
482 **Jr. Rotc**
483 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
484 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
485 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
486 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
487 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
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492 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
493 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
494 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
495 **ARRA Grants - Not Accounted for Elsewhere**
This fund is used to account for all other ARRA grants not included elsewhere.
496 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
497 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
498 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
499 **RESERVED FOR NON DOE DIRECT FEDERAL FUNDS FOR K-12 (FOR LUA USE)**
500 **Principal Accounts-Governmental Funds**
Principal Accounts maintained by individual schools classified as Governmental Funds

CHART OF ACCOUNTS

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**
550 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
551 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
552 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
553 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
554 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
555 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
556 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
557 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
558 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
559 **RESERVED FOR K-12 GRANTS FROM SOURCES OTHER THAN STATE OR FEDERAL (FOR LUA USE)**
560 **Pre-Kindergarten (LOTTERY)**
570 **K-12 (Lottery)**
580 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
581 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
582 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
583 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
584 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
585 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
586 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
587 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
588 **All Other Special Revenue/Other Systems Or Organizations (For LUA Use)**
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.

CHART OF ACCOUNTS

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.

591 **Permanent Fund**

592 **Permanent Fund**

593 **Permanent Fund**

594 **Permanent Fund**

595 **Permanent Fund**

596 **Permanent Fund**

597 **Permanent Fund**

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.

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
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** 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** Revenue from individuals, welfare agencies, privates sources, or other school districts and government sources for transporting students to and from schools and school activities

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.

1985 **STUDENT SUPPLY FEES**

Revenue from students for supplies.

CHART OF ACCOUNTS

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.

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

FEDERAL SOURCES

Code	Description

CHART OF ACCOUNTS

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.
5503	**Other Financing Sources – Lease Liability** Proceeds from lease arrangements and subscription lease arrangements as defined in GASB Standard 87 · Leases and GASB Standard 96 - SBITAs. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) for a time period in an exchange or exchange-like transaction. For SBITAs, same definition applies but for subscription-based information technology arrangements. Effective FY 2021. Applicable to Governmental, Proprietary and Fiduciary Funds
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.

CHART OF ACCOUNTS

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.

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.

CHART OF ACCOUNTS

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 a teacher who is attending training would still be reported in function 1000.

2220 **EDUCATIONAL MEDIA SERVICES**

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

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.

CHART OF ACCOUNTS

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.

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	**HEADS OF COMPONENTS - DEPUTY, ASSOC, ASSISTANT, AREA SUPT** Administrative officer that meets the following criteria: 1) Serves as Deputy/Chief Executive Officer for the department (i.e. Chief Financial Officer, Chief Human Resource Officer, Chief Technology Offier, etc., or any other position title comparable to an executive/cabinet level position. 2) Must serve on the Superintendent's executive cabinet/team.
130	**PRINCIPAL**
131	**ASSISTANT PRINCIPAL**

CHART OF ACCOUNTS

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).

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.

CHART OF ACCOUNTS

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

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 Service Administrator, Social Services Case Manager.

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, unemployment compensation and annuity plans.
210	**State Health Insurance** Employer Share of State Health Insurance paid on behalf of the employee.
220	**FICA** Employer Share of FICA paid on behalf of employee.
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/OPEB Expense** Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements, as well as the OPEB expense activity for SHBP or any other post-employment benefit for GASB 75 reporting requirements. District-wide activity only. (Fund 9xx only) This account is updated to reflect it is allowable for both the Pension Fund 902 and the OPEB Fund 904. (FY 2018)
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 - Teachers**
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)
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.

CHART OF ACCOUNTS

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.

592 **SERVICES PURCHASED FROM LUA WITHIN GEORGIA**
Expenditures to another LUA within the state for services, other than tuition or transportation. RESA fees are included under object code 812. Regional or county library fees are included under object code 811.

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 TO 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**
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.

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..

CHART OF ACCOUNTS

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.

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 appropriate.

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 code.

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.

CHART OF ACCOUNTS

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.

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

754 **LEASED ASSET EXPENSE - PRESENT VALUE**

Present value of the lease liability recorded as an expense when a new arrangement for a leased asset commences. The lease proceeds for the new arrangement are recorded as "other financing sources".

755 **Leased Information Technology Asset Expense - Present Value**

Present value of the lease liability recorded as an expense when a new arrangement for a leased information technology asset / IT asset (including software subscriptions for GASB 96 SBITAs) commences. The lease proceeds for the new arrangement are recorded as "other financing sources".

772 **Amortization Expense – Right to Use – Land Improvements**

The portion of the cost of a leased land improvement which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the lease term and each period is charged a portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021

CHART OF ACCOUNTS

774 **Amortization Expense – Right to Use – Buildings and Building Improvements**
The portion of the cost of a leased building which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the lease term and each period is charged a portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021

776 **Amortization Expense – Right to Use – Machinery and Equipment**
The portion of the cost of leased equipment which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the lease term and each period is charged a portion of such costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021

778 **Amortization Expense – Right to Use – Leased Intangible Assets and Subscription Lease Agreements**
The portion of the cost of a subscription asset or a leased intangible asset which is charged as an expense during a particular period. In accounting for amortization, the value of the right to use asset is apportioned over the subscription term and each period is charged a portion of such costs. For intangible assets, the value of these assets are apportioned over the life of the asset and each period is charged a portion of these costs. Applicable to Entity-wide Funds for Capital Assets (Funds 800, 801 & 859). Effective FY 2021

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.

CHART OF ACCOUNTS

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).

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.

882 **Federal Administrative Consolidation Program**
Use to allocate costs to/from participating federal grants into the Administrative Consolidation Program within Fund 400. The systemwide total for Object 882 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 FY2023



Elsa K. 2nd Grade – Manning Oaks ES



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 FY23.

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 FY23, the FCS millage rate is 17.490 for Maintenance and Operations.

In FY23, property taxes are projected to account for approximately 64.28% of the school district's revenues. The preliminary 2022-2023 fiscal year estimate of the local tax digest revenues is based on information available as of January 2022.

Other Local Revenues

In FY23, other local funds that Fulton County School System expects to receive will generate approximately 1.48% 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 33.00% 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.

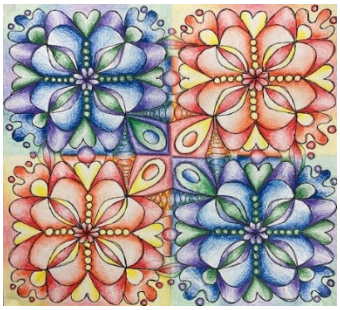
Federal Revenues

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 1.24% 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.





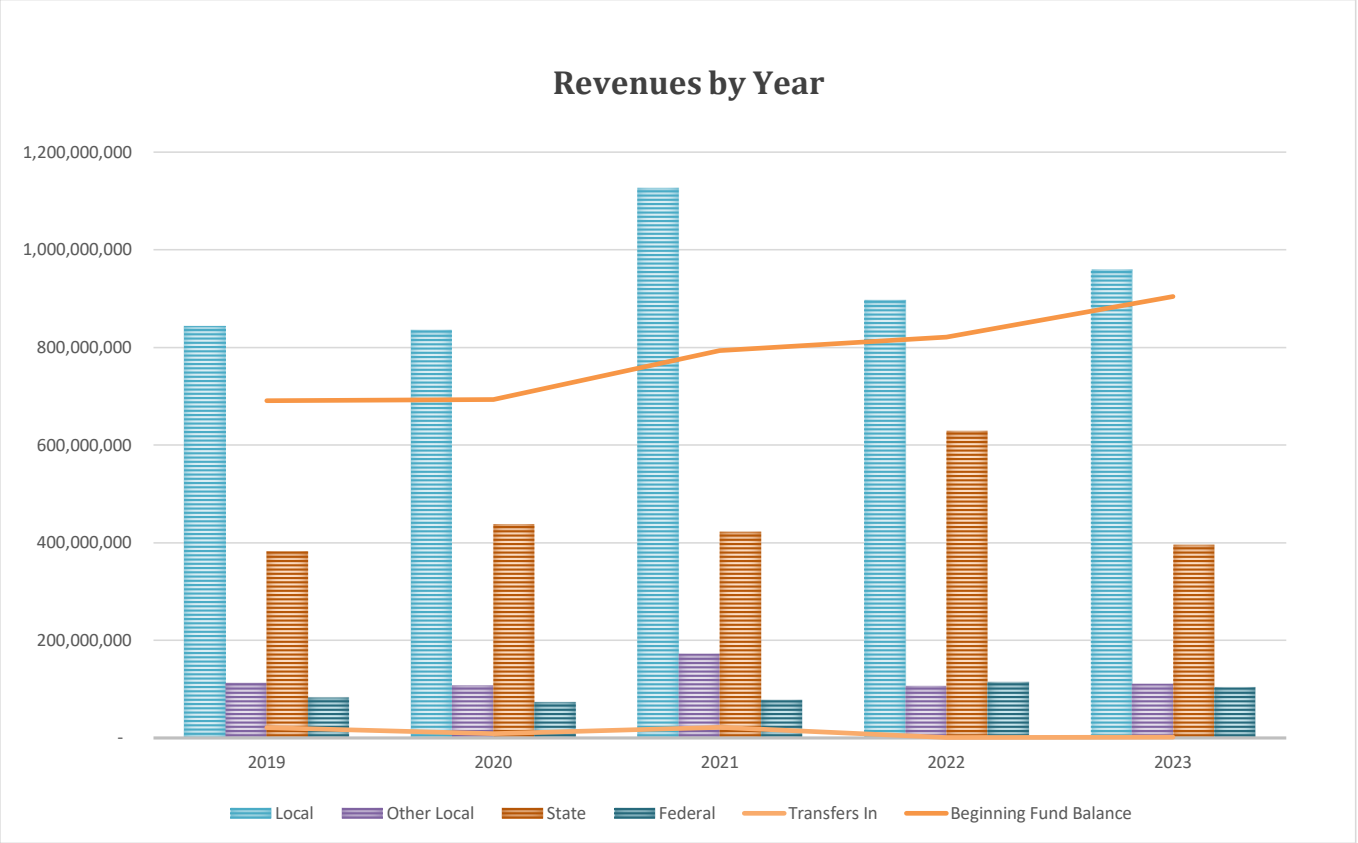


QBE Programs and Weights

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

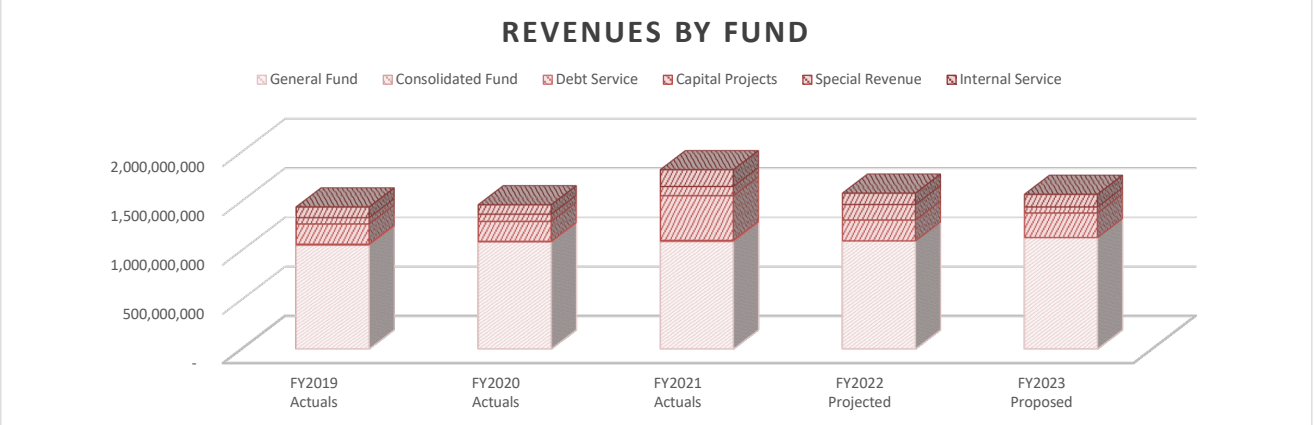
Revenue and Other Sources
By Year
(All Funds)

Fiscal Year	Local	Other Local	State	Federal	Total Revenue	Transfers In	Beginning Fund Balance	Total Funds Available
2019	842,305,286	112,754,946	381,904,386	82,569,642	1,419,534,260	21,371,379	690,838,773	2,131,744,412
2020	835,742,109	108,475,023	437,680,822	73,070,557	1,454,968,510	8,318,786	692,877,099	2,156,164,396
2021	1,126,195,816	172,238,046	422,426,399	77,107,844	1,797,968,105	21,710,354	793,969,841	2,613,648,300
2022	896,870,767	106,946,254	628,163,493	112,777,466	1,744,757,980	902,600	820,983,788	2,566,644,368
2023	959,115,922	110,815,900	395,108,612	102,592,270	1,567,632,704	2,042,897	904,245,589	2,473,921,191
FY23 Per Pupil	***10,628***	***1,228***	***4,378***	***1,137***	***17,371***	***23***	***10,020***	***27,414***



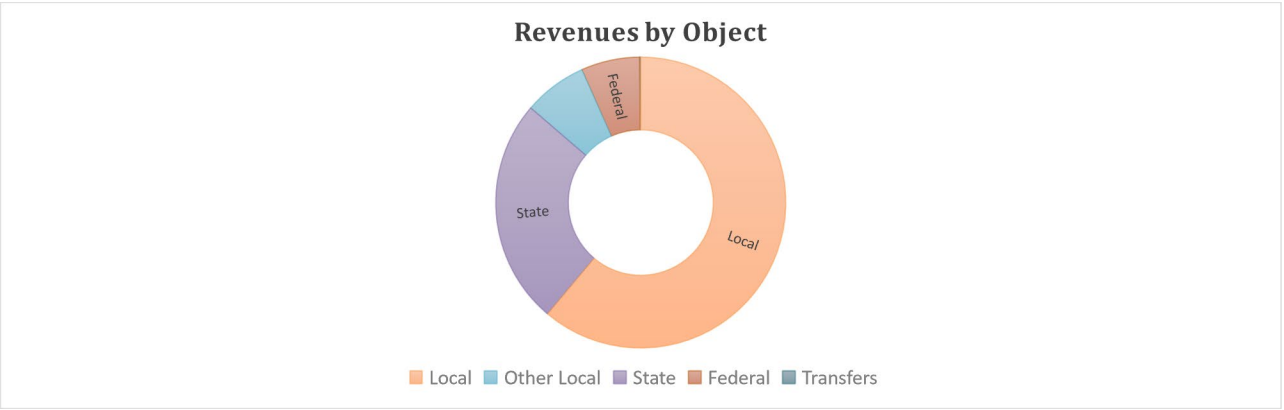
Revenue and Other Sources
By Fund
(All Funds)

Fund	Fund Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
100	General Fund	1,052,276,088	1,085,586,235	1,089,977,328	1,096,592,326	1,130,580,087	3.10%
150	Consolidated Fund	-	-	96	-	-	0.00%
200	Debt Service Fund	11,339,580	7,311,716	12,127,452	-	-	0.00%
3xx	Capital Projects Fund	205,016,408	202,190,727	453,253,890	212,270,072	249,499,337	17.54%
400	School Programs for Title Grants	-	28,852	-	-	-	0.00%
402	Title I	24,698,679	25,534,117	25,963,117	29,125,404	24,337,511	-16.44%
404	Special Education	17,775,158	13,357,637	15,152,550	30,509,334	20,569,009	-32.58%
406	Vocational Education-Federal Funded	779,671	688,371	871,972	1,000,784	920,114	-8.06%
414	Title II	2,571,768	2,316,520	2,597,994	4,775,075	3,325,027	-30.37%
420	Cares Act - COVID-19	-	-	27,635,612	73,514,726	-	-100.00%
430	Charter Schools - Federal	1,489,585	164,889	538,387	1,075,184	-	-100.00%
432	Education Of Homeless Children	67,113	75,768	42,850	824,597	80,000	-90.30%
460	TITLE III	903,583	716,292	973,018	992,308	851,000	-14.24%
462	TITLE IV	1,065,518	1,625,299	1,790,225	2,047,447	1,694,000	-17.26%
478	USDA - Fresh Fruits and Vegetables	648,759	523,434	530,169	746,910	-	-100.00%
484	National Clean Diesel Assistance	2,144,044	2,436,804	479,197	492,247	-	-100.00%
485	Dera School Bus Rebate	-	180,000	-	1,144,492	-	0.00%
493	Students Against Destructive Decision	4,775	-	-	-	-	0.00%
499	Crest-Ed	148,578	-	-	-	-	0.00%
500	Principal's Account	2,132,005	15,808,974	7,608,431	-	-	0.00%
542	Georgia Council for the Arts	5,000	5,000	5,000	5,000	-	-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	11,066	34,714	-	-100.00%
559	Non Fed & Non State Pgms	1,068,964	511,504	398,963	1,164,814	-	-100.00%
560	Pre-Kindergarten (Lottery)	7,770,818	8,306,745	8,793,933	9,379,796	9,990,442	6.51%
580	SHAPE Initiative	775,408	316,827	481,018	6,000	-	-100.00%
581	Miscellaneous Grants	154,466	144,590	14,055	37,935	-	-100.00%
582	Stuff The Bus	-	-	8,833	786	-	-100.00%
583	Tiny Grant Award	1,518	6,615	1	-	-	0.00%
588	Fulton Education Foundation	(395)	-	-	-	-	0.00%
600	School Nutrition	40,896,739	33,843,249	25,003,254	43,834,692	46,950,029	7.11%
700	Pension	48,980,412	42,757,418	145,420,048	55,890,137	65,030,137	16.35%
705	School Activity	17,963,055	18,824,026	-	15,848,908	15,848,908	0.00%
	Total	**1,440,905,639**	**1,463,287,297**	**1,819,678,459**	**1,581,313,688**	**1,569,675,601**	**-0.74%**
	Per Pupil	**15,320.80**	**15,718.89**	**20,145.23**	**17,523.03**	**17,548.08**	**0.14%**



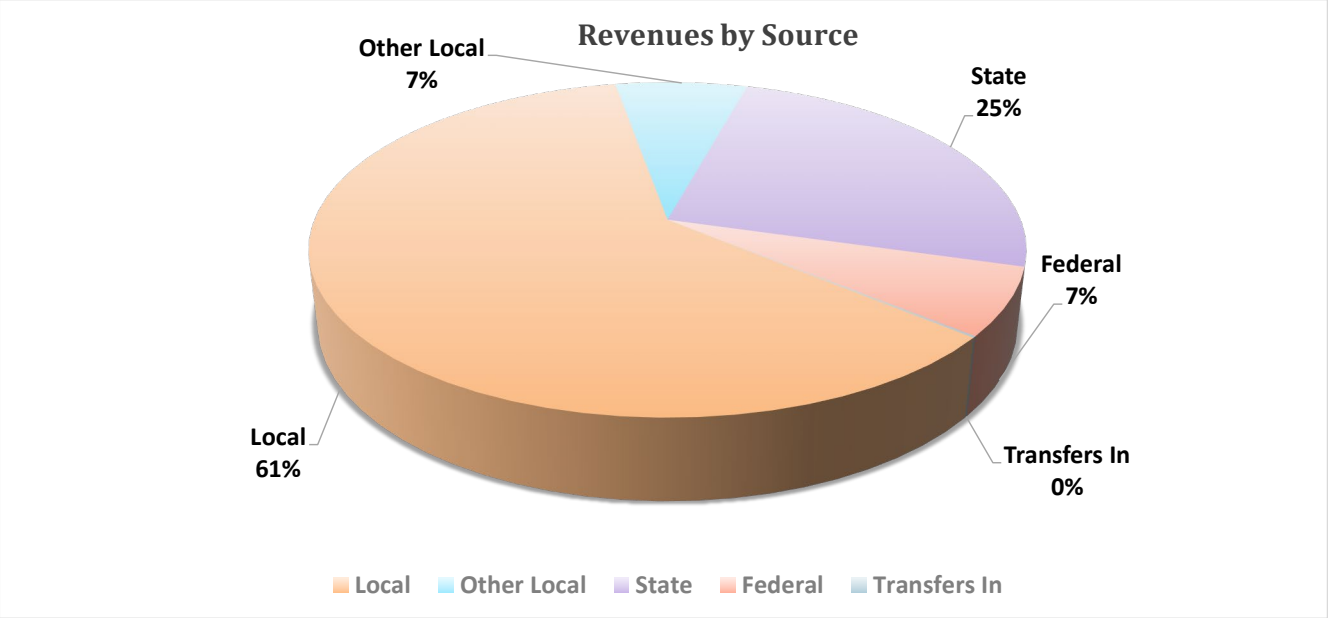
Revenue and Other Sources
By Object
(All Funds)

Object	Object Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
1110	Ad Valorem Taxes	685,488,226	-	-	-	-	685,488,226
1130	Special Purpose Local Option Sales Tax	240,450,816	-	-	-	-	240,450,816
1190	Other Taxes	5,460,341	-	-	-	-	5,460,341
1191	Title Ad Valorem Tax (Tavt)	27,716,540	-	-	-	-	27,716,540
1310	Tuition From Individuals	-	1,160,500	-	-	-	1,160,500
1500	Investment Income	-	39,084,969	-	-	-	39,084,969
1611	Student Sales - Breakfast And Lunch Programs	-	5,695,802	-	-	-	5,695,802
1621	Supplemental Sales - Breakfast And Lunch Programs	-	4,490,014	-	-	-	4,490,014
1622	Adult Sales - Breakfast And Lunch Programs	-	317,440	-	-	-	317,440
1623	Contracted Sales - Breakfast And Lunch Programs	-	868,148	-	-	-	868,148
1910	Rental Of Property	-	1,369,871	-	-	-	1,369,871
1931	Sale Of Land Improv	-	-	-	-	-	-
1932	Sale Of Buildings	-	15,000	-	-	-	15,000
1933	Sale Of Buses And Other Motor Vehichels	-	70,000	-	-	-	70,000
1936	Sale Wk Art&Hist Col	-	-	-	-	-	-
1970	Operating Revenues	-	575,000	-	-	-	575,000
1990	Federal Indirect Cost Reimbursement	-	8,200,000	-	-	-	8,200,000
1995	Other Local Revenues	-	20,326,019	-	-	-	20,326,019
1996	Fingerprint Background	-	353,000	-	-	-	353,000
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	-	-	529,735,184	-	-	529,735,184
3122	Qbe Allotment (Operating Costs)	-	-	46,672,678	-	-	46,672,678
3124	Qbe Contra Account - Austerity Reduction	-	-	-	-	-	-
3125	Total State Categorical Grants	-	-	7,391,709	-	-	7,391,709
3140	Qbe Contra Account (Debit)	-	-	(209,025,606)	-	-	(209,025,606)
3400	Grants From Pre-K Lottery	-	-	7,947,545	-	-	7,947,545
3510	School Nutrition Service Grants (State Funds Only)	-	-	1,100,898	-	-	1,100,898
3600	Capital Outlay Grants	-	-	4,466,248	-	-	4,466,248
3800	Other Grants From Georgia Department Of Education	-	-	6,264,956	-	-	6,264,956
3955	Medicaid Reimbursement	-	-	555,000	-	-	555,000
3995	Funds From Other State Agencies	-	-	-	-	-	-
4300	Categorical Grants - Direct From Federal Government	-	-	-	13,815,578	-	13,815,578
4400	Contributions - Employee	-	2,600,000	-	-	-	2,600,000
4500	Contributions - Employer	-	25,680,137	-	-	-	25,680,137
4510	Child Nutrition Program Service Grants (All Federal Funds Except Breakfast Program)	-	-	-	23,543,023	-	23,543,023
4511	Child Nutrition Program Grants (Federal Funds-Breakfast Program)	-	-	-	7,529,909	-	7,529,909
4513	Federal Reimbursement For After-School Snacks	-	-	-	79,329	-	79,329
4520	Other Federal Grants Through Georgia Department Of Education	-	-	-	51,776,661	-	51,776,661
4535	Federal Grants Related to COVID-19	-	-	-	-	-	-
4900	Revenues Attributable To USDA Commodities	-	-	-	3,319,466	-	3,319,466
4995	Revenue From Federal Sources Not Otherwise Classified	-	-	-	2,528,304	-	2,528,304
5200	Operating Transfers From Other Funds	-	-	-	-	2,042,897	2,042,897
5300	Sale Or Compensation For Loss Of Fixed Assets	-	10,000	-	-	-	10,000
	Total	**959,115,922**	**110,815,900**	**395,108,612**	**102,592,270**	**2,042,897**	**1,569,675,601**
	Per Pupil	**10,722**	**1,239**	**4,417**	**1,147**	**23**	**17,548**

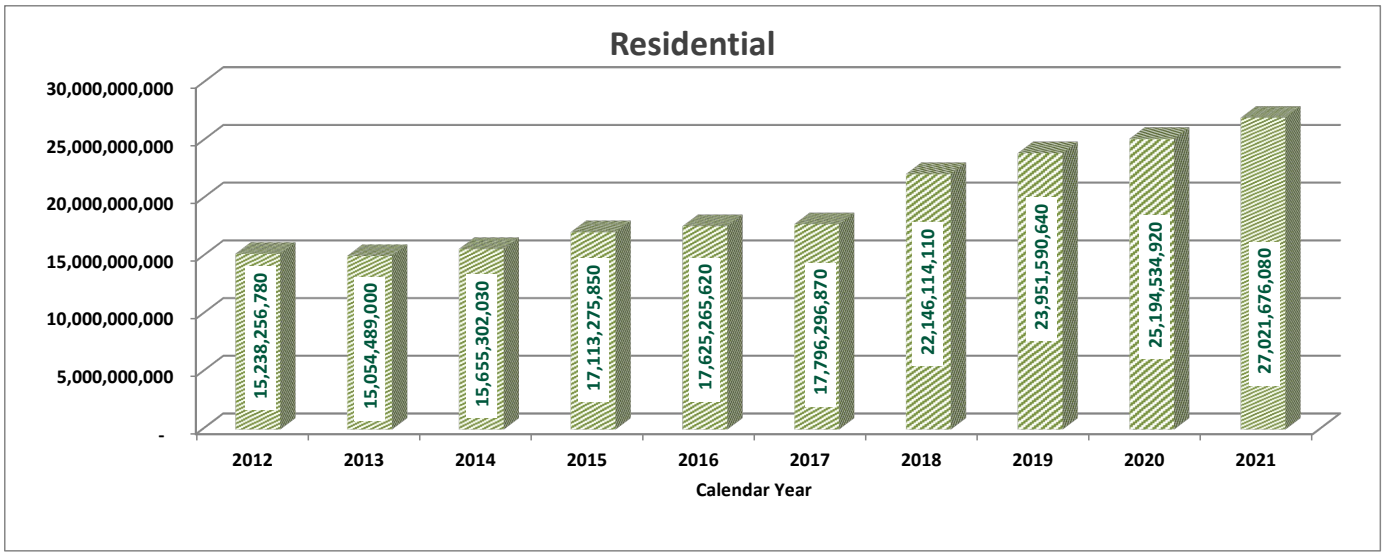


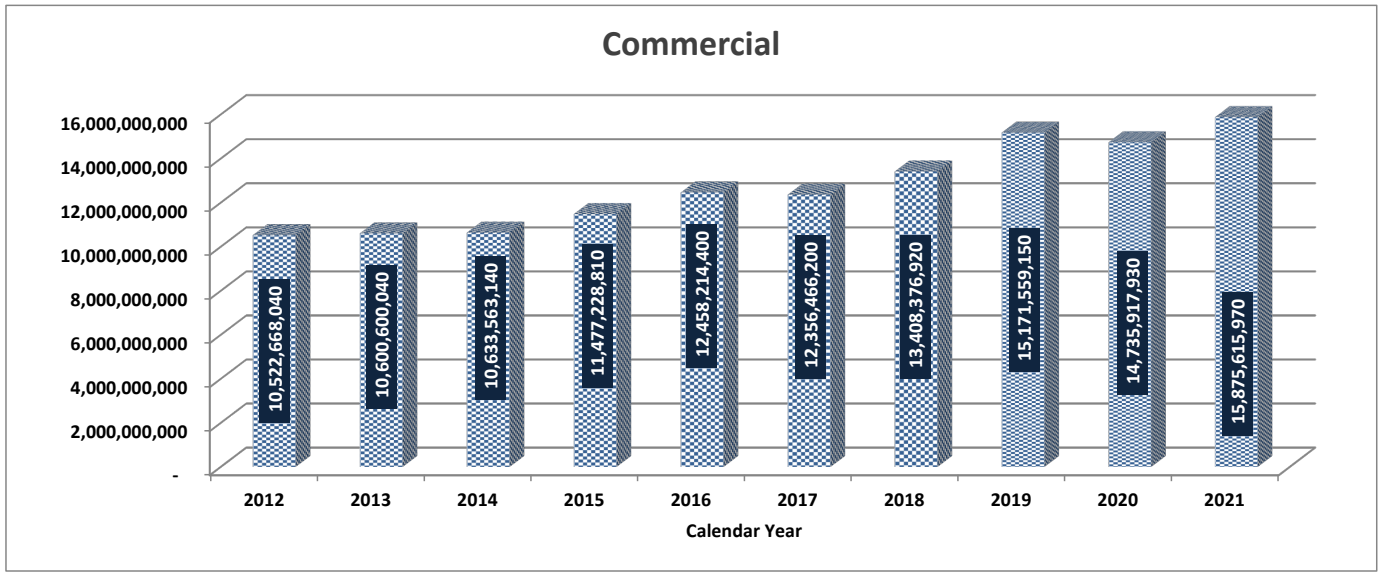
Revenue and Other Sources
By Source
(All Funds)

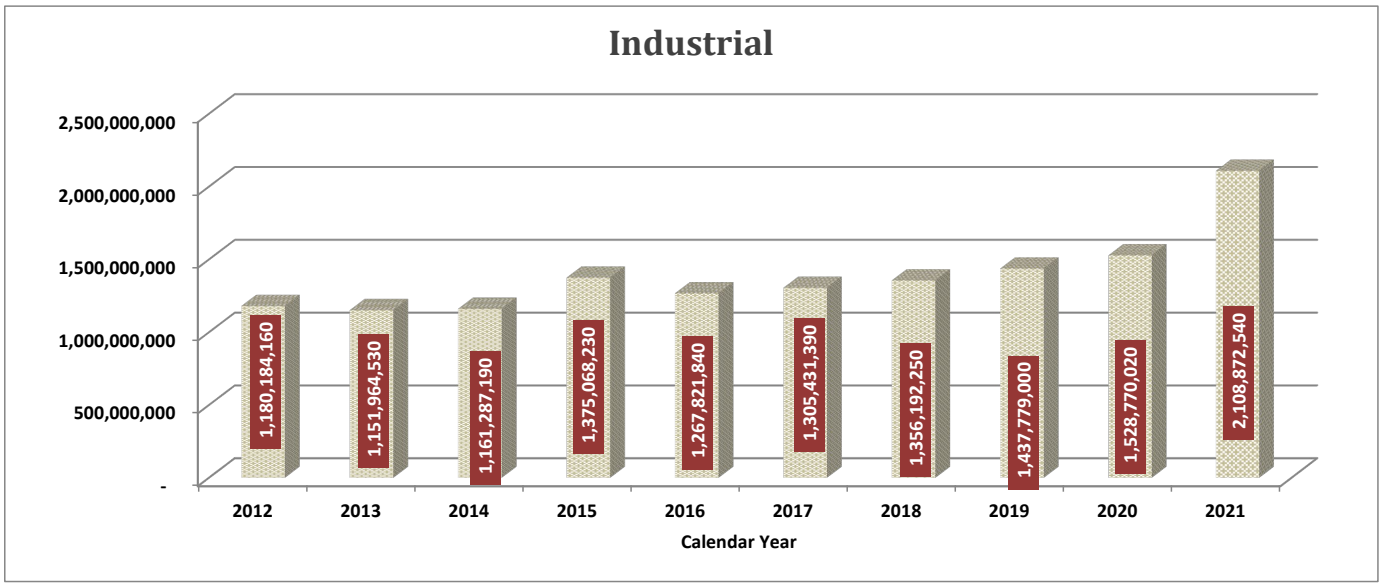
Fund	Fund Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
100	General Fund	718,665,107	16,505,482	381,593,921	13,815,578	-	1,130,580,087
3xx	Capital Projects Fund	240,450,816	2,053,969	4,466,248	2,528,304	-	249,499,337
402	Title I	-	-	-	24,337,511	-	24,337,511
404	Special Education	-	-	-	20,569,009	-	20,569,009
406	Vocational Education-Federal Funded	-	-	-	920,114	-	920,114
414	Title II	-	-	-	3,325,027	-	3,325,027
432	Education Of Homeless Children	-	-	-	80,000	-	80,000
460	TITLE III	-	-	-	851,000	-	851,000
462	TITLE IV	-	-	-	1,694,000	-	1,694,000
560	Pre-Kindergarten (Lottery)	-	-	7,947,545	-	2,042,897	9,990,442
600	School Nutrition	-	11,377,404	1,100,898	34,471,727	-	46,950,029
700	Pension	-	65,030,137	-	-	-	65,030,137
705	School Activity	-	15,848,908	-	-	-	15,848,908
	Total	**959,115,922**	**110,815,900**	**395,108,612**	**102,592,270**	**2,042,897**	**1,569,675,601**
	Per Pupil	**10,722**	**1,239**	**4,417**	**1,147**	**23**	**17,548**



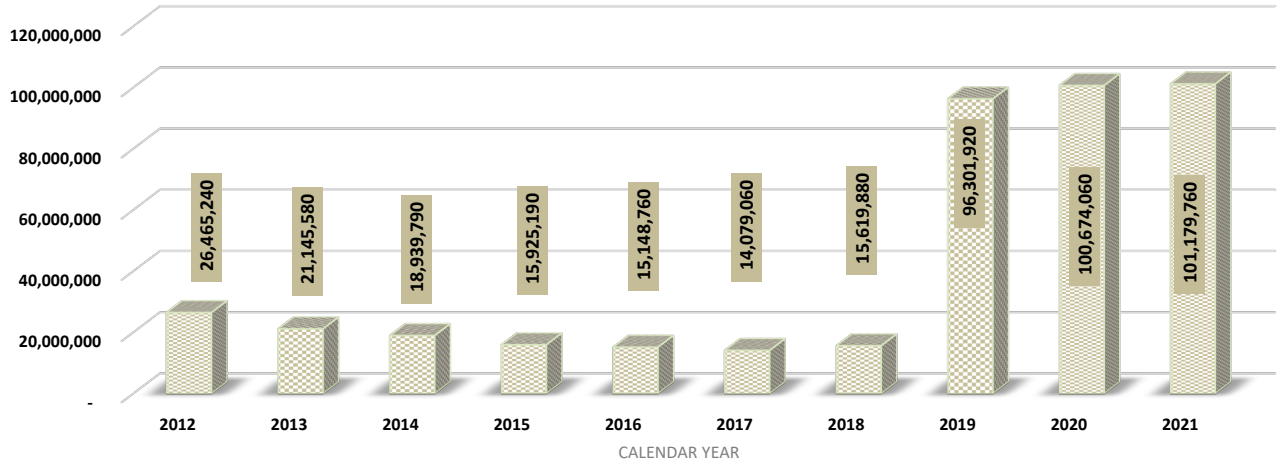
Tax Digest - Revenue Charts



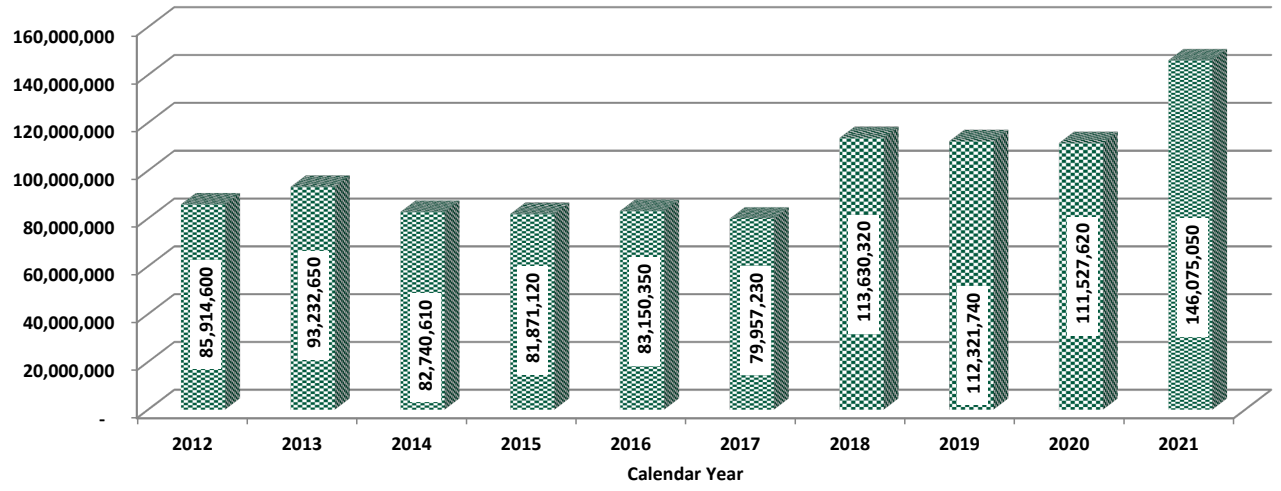




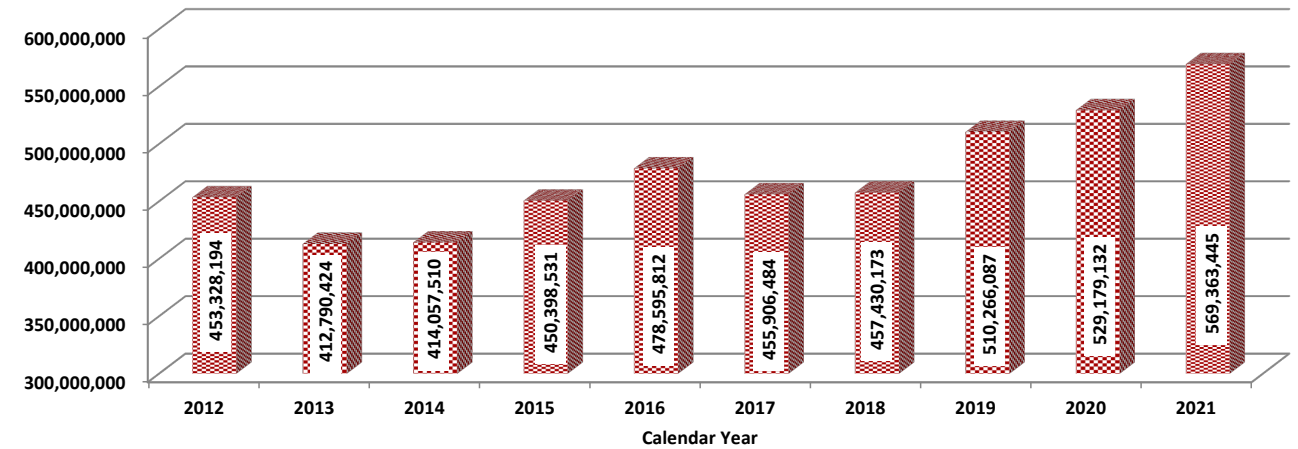
Agricultural

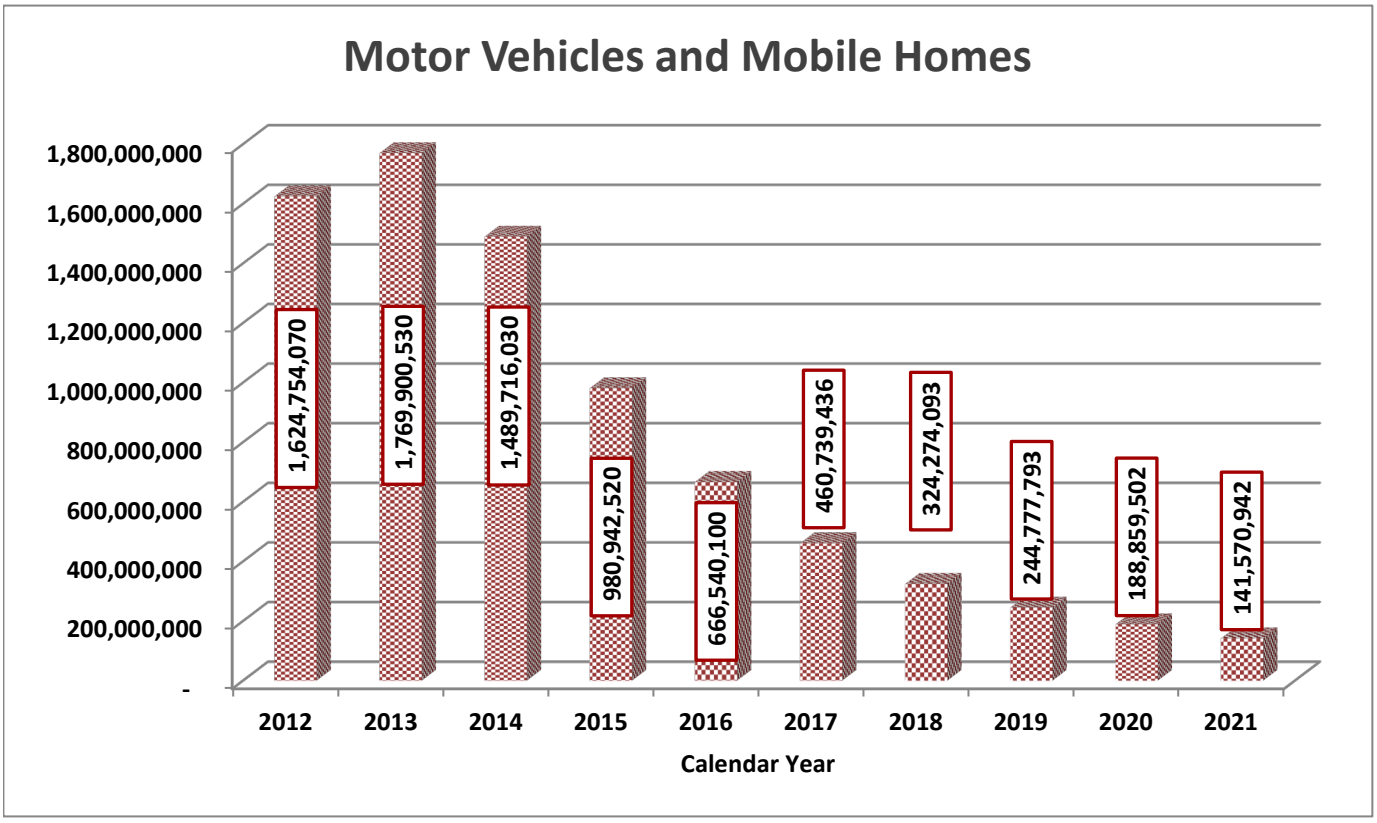


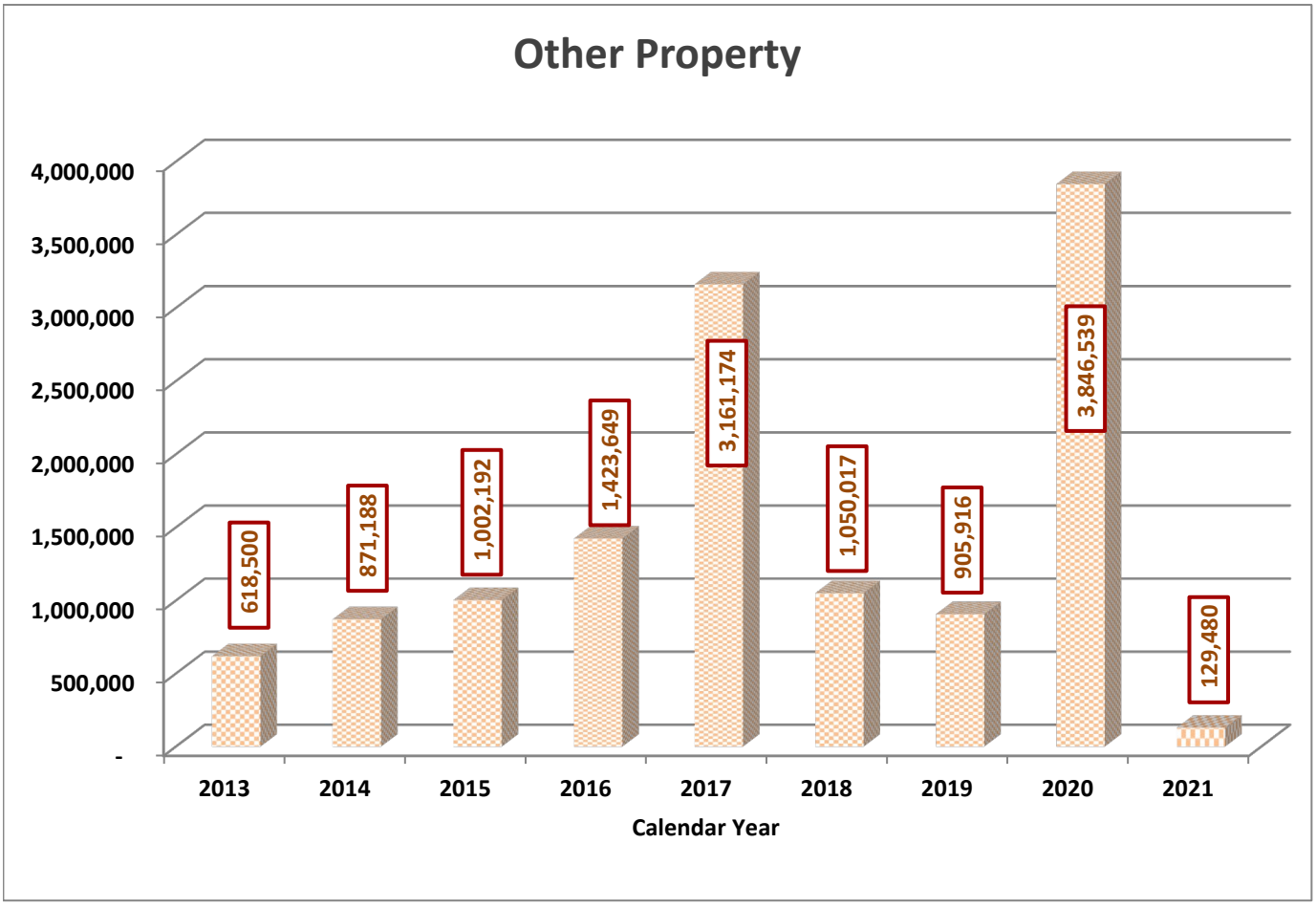
Preferential and Conservation Use



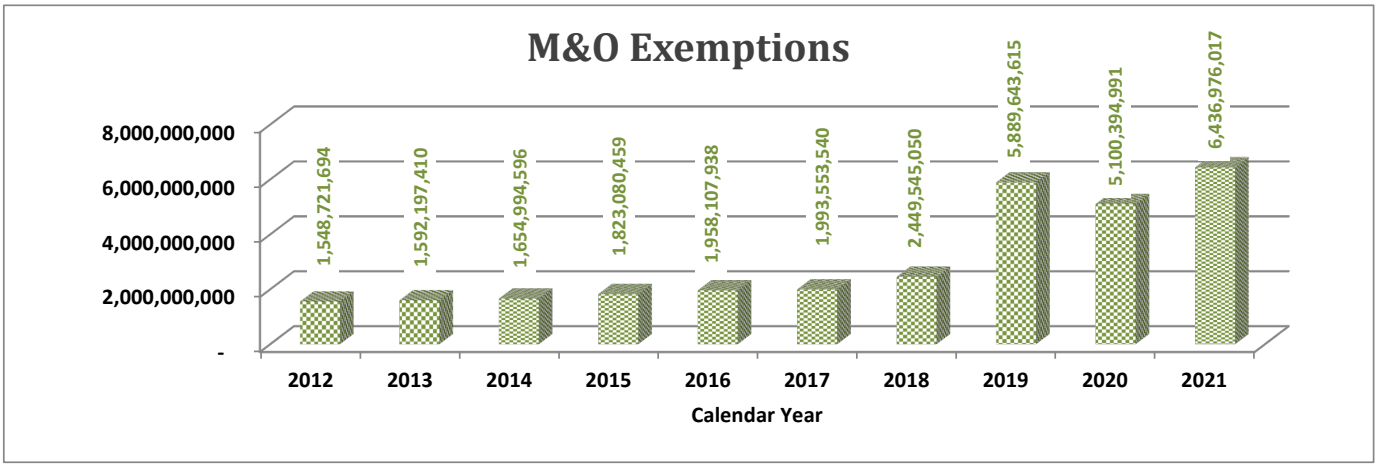
Utility

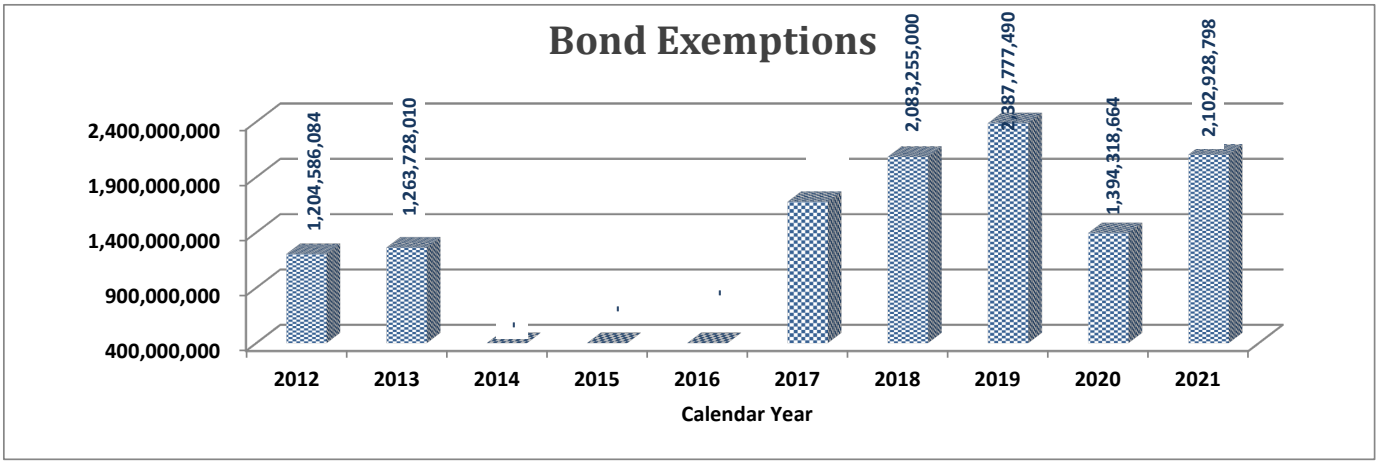


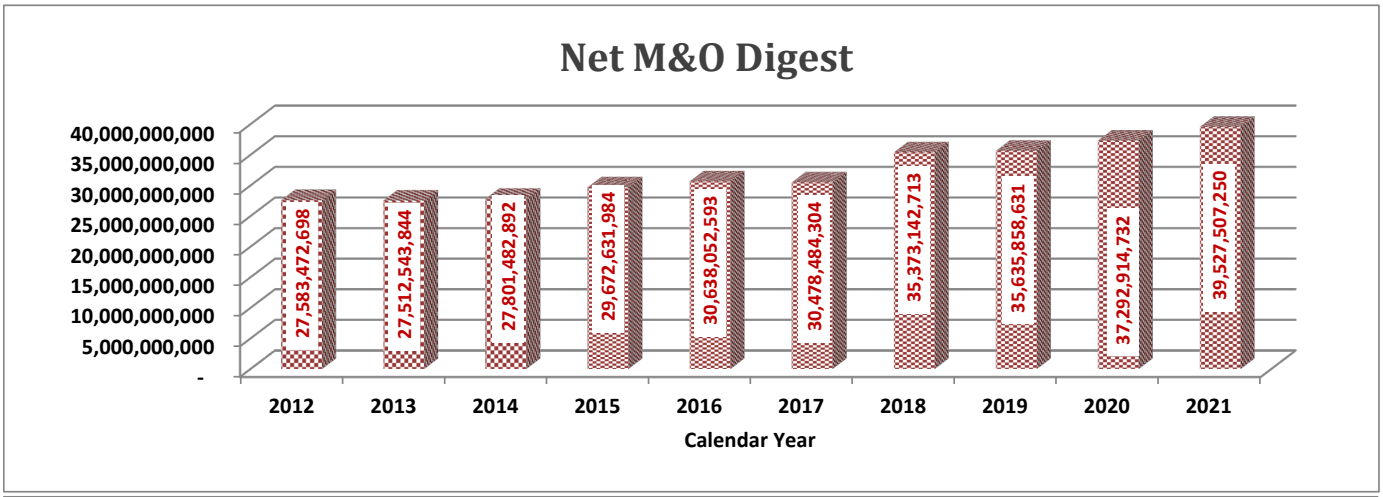

Motor Vehicles and Mobile Homes
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
1,624,754,070
1,769,900,530
1,489,716,030
980,942,520
666,540,100
460,739,436
324,274,093
244,777,793
188,859,502
141,570,942
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Calendar Year

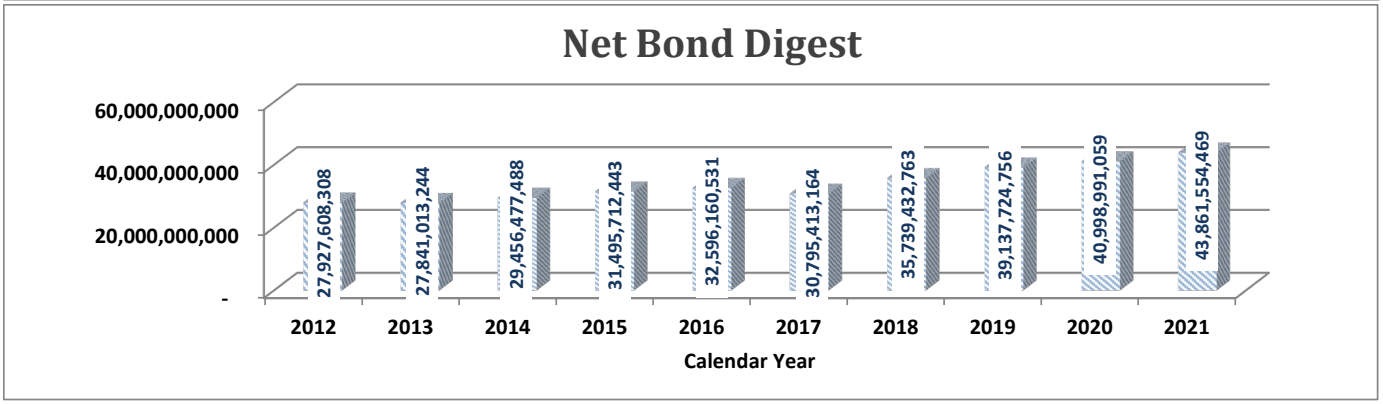

Other Property
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
618,500
871,188
1,002,192
1,423,649
3,161,174
1,050,017
905,916
3,846,539
129,480
2013
2014
2015
2016
2017
2018
2019
2020
2021
Calendar Year

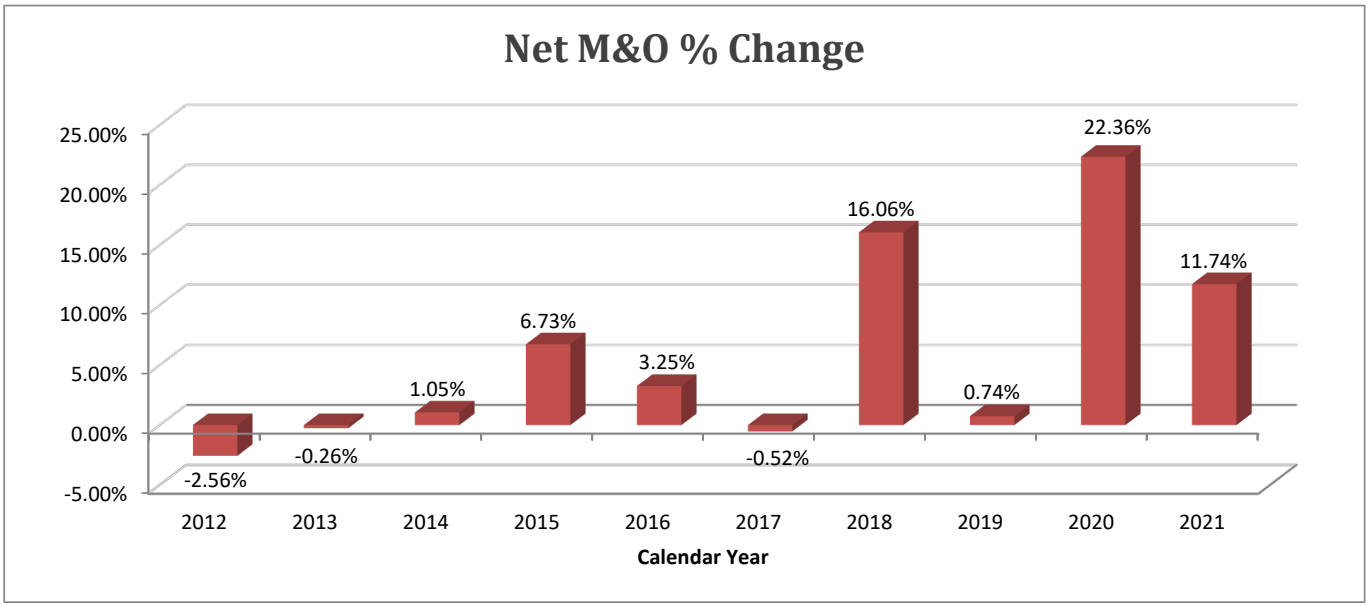
Tax Digest - Revenue Charts

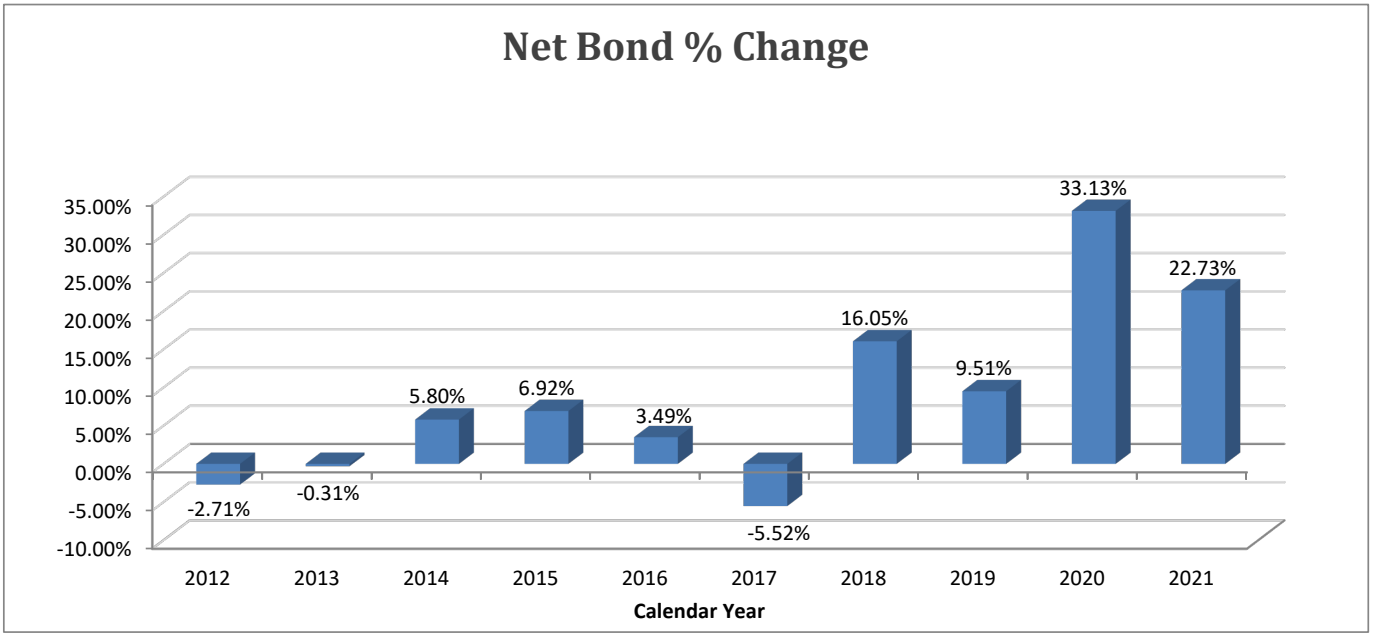






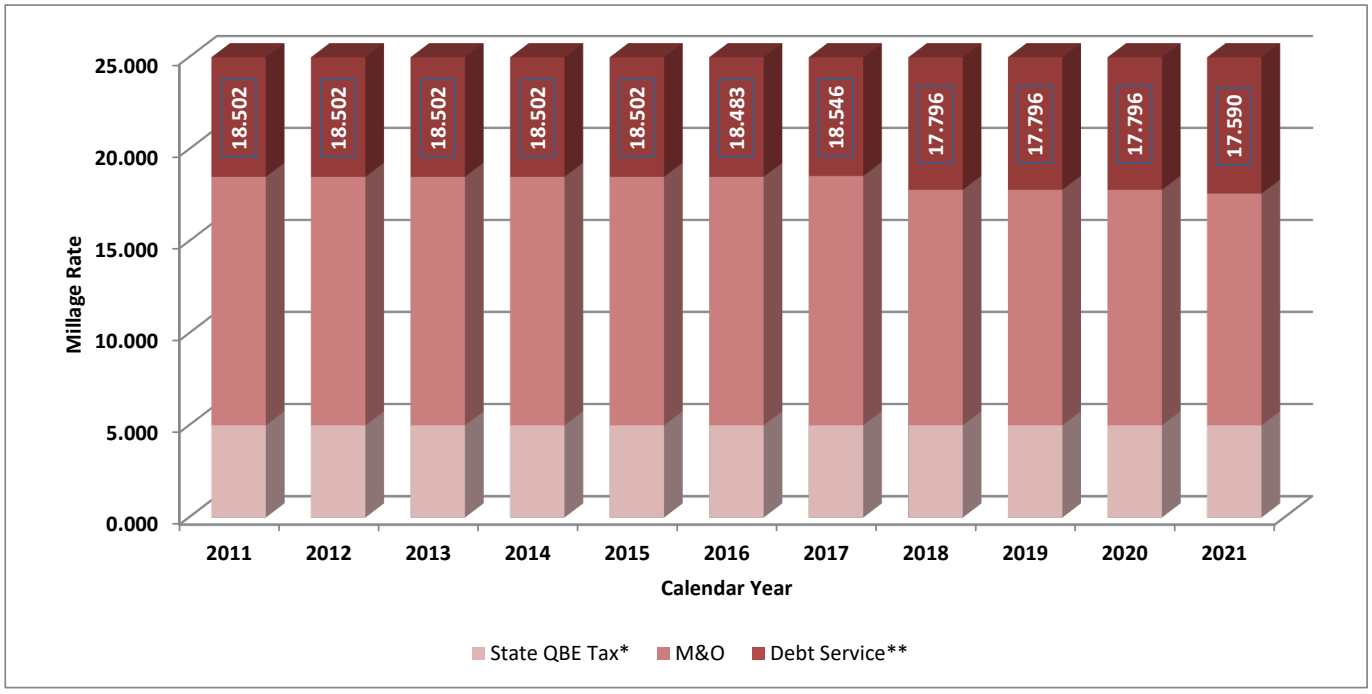



Net M&O % Change
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
-2.56%
-0.26%
1.05%
6.73%
3.25%
-0.52%
16.06%
0.74%
22.36%
11.74%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Calendar Year


Net Bond % Change
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
-10.00%
-2.71%
-0.31%
5.80%
6.92%
3.49%
-5.52%
16.05%
9.51%
33.13%
22.73%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Calendar Year

Tax Digest - Revenue Charts

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
2021	5.000	12.590	0.000	17.590

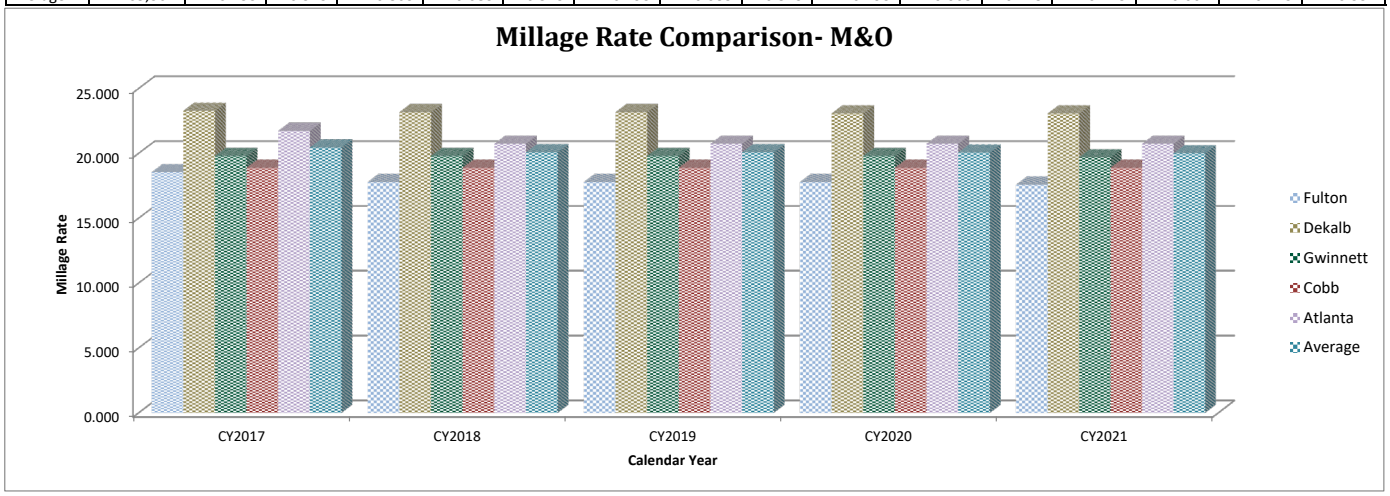


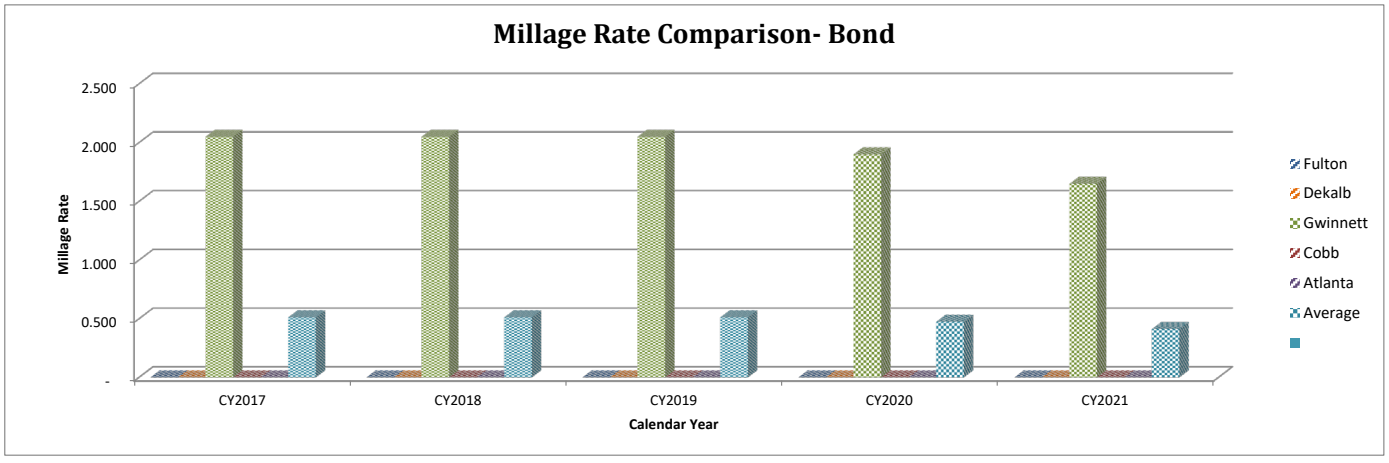
*5 Equivalent Mills Local Fair Share (LFS), also known as "Local Five Mills".

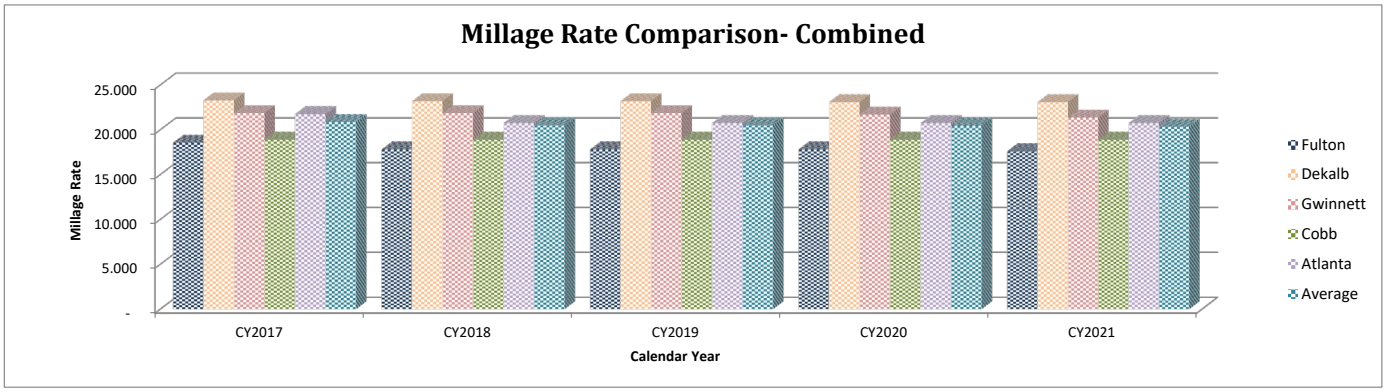
**Starting in 1997 tax year, Debt Service millage rate was reduced one-half mill using Special Purpose Local Option Sales Tax (SPLOST I) revenues as approved by the voters on March 18, 1997. Then from 1999 up to the current year, the Board decreased the debt service millage rate almost every year.

Tax Digest - Revenue Charts

		CY2017			CY2018			CY2019			CY2020			CY2021		
District	2022 FTE	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined
Fulton	88,701	18.546		18.546	17.796		17.796	17.796		17.796	17.796		17.796	17.590		17.590
Dekalb	94,745	23.280	-	23.280	23.180	-	23.180	23.180	-	23.180	23.080	-	23.080	23.080	-	23.080
Gwinnett	184,076	19.800	2.050	21.850	19.800	2.050	21.850	19.800	2.050	21.850	19.800	1.900	21.700	19.700	1.650	21.350
Cobb	109,620	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900
Atlanta	49,691	21.740	-	21.740	20.740	-	20.740	20.740	-	20.740	20.740	-	20.740	20.740	-	20.740
Average	105,367	20.453	0.513	20.863	20.083	0.513	20.493	20.083	0.513	20.493	20.063	0.475	20.443	20.002	0.413	20.332







Tax Digest - Revenue Charts

Consolidated School (M&O) Digest

	CY2016 FY2017	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2022 FY2023 (forecast)	CY2021 to CY2022 Change
Real and Personal	$ 31,928,406,862	$ 32,008,347,314	$ 37,497,638,013	$ 41,280,108,177	$ 42,570,334,670	$ 45,296,565,140	$ 47,241,906,442	$ 1,945,341,302
Motor Vehicles	$ 666,540,100	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ 140,679,790	$ 98,475,853	$ (42,203,937)
Mobile Homes	$ 477,031	$ 472,736.00	$ 706,133	$ 706,133	$ 896,232	$ 891,152	$ 917,887	$ 26,735
Timber	$ 5,000	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ -	$ -	$ -
Heavy Duty Equipment	$ 731,538	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ -	$ -	$ -
Gross Digest	$ 32,596,160,531	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,760,532,791	$ 45,438,136,082	$ 47,341,300,182	$ 1,903,164,100
Less Exemptions	$ (1,958,107,938)	$ (1,993,553,540)	$ (2,449,545,050)	$ (5,889,643,615)	$ (5,752,608,978)	$ (6,696,851,015)	$ (6,865,761,233)	$ (168,910,218)
Net Digest	$ 30,638,052,593	$ 30,478,484,304	$ 35,373,142,713	$ 35,635,858,631	$ 37,007,923,813	$ 38,741,285,067	$ 40,475,538,949	$ 1,734,253,882
Millage	18.483	18.546	17.796	17.796	17.796	17.590	17.490	$ (0)
Net Levied	$ 566,283,126	$ 565,253,970	$ 629,500,448	$ 634,175,740	$ 658,593,012	$ 681,459,204	$ 707,917,176	$ 26,457,972
$ Increase	$ 17,280,089	$ (1,029,156)	$ 64,246,478	$ 4,675,292	$ 24,417,272	$ 22,866,192	$ 26,457,972	$ 3,591,780
% Increase	3.15%	-0.18%	11.37%	0.74%	3.88%	3.47%	3.88%	0.53%

School Bond Digest

	CY2016 FY2017	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2022 FY2023 (forecast)	CY2021 to CY2022 Change
Real and Personal	$ 31,928,406,862	$ 32,008,820,050	$ 37,497,638,013	$ 41,280,108,177	$ 42,570,334,670	$ 45,296,565,140	$ 47,241,906,442	$ 1,945,341,302
Motor Vehicles	$ 666,540,100	$ 460,266,700	$ 323,567,960	$ 244,071,660	$ 187,963,270	$ 140,679,790	$ 98,475,853	$ (42,203,937)
Mobile Homes	$ 477,031		$ 706,133	$ 706,133	$ 896,232	$ 891,152	$ 917,887	$ 26,735
Timber	$ 5,000	$ 240,964	$ 35,905	$ 9,600	$ 84,743	$ -	$ -	$ -
Heavy Duty Equipment	$ 731,538	$ 2,710,130	$ 739,752	$ 606,676	$ 1,253,876	$ -	$ -	$ -
Gross Digest	$ 32,596,160,531	$ 32,472,037,844	$ 37,822,687,763	$ 41,525,502,246	$ 42,760,532,791	$ 45,438,136,082	$ 47,341,300,182	$ 2,677,603,291
Less Exemptions		$ (1,676,624,680)	$ (2,083,255,000)	$ (2,387,777,490)				$ -
Net Digest	$ 32,596,160,531	$ 30,795,413,164	$ 35,739,432,763	$ 39,137,724,756	$ 42,760,532,791	$ 45,438,136,082	$ 47,341,300,182	$ 2,677,603,291
Millage	-	-	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2016 FY2017	CY2017 FY2018	CY2018 FY2019	CY2019 FY2020	CY2020 FY2021	CY2021 FY2022 (est)	CY2022 FY2023 (forecast)	CY2021 to CY2022 Change
Maintenance and Operations	18.483	18.546	17.796	17.796	17.796	17.590	17.490	(0.100)
GO Bond	-	-	-	-	-	-	-	-
Combined Total	**18.483**	**18.546**	**17.796**	**17.796**	**17.796**	**17.590**	**17.490**	**-**



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 FY2023 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.

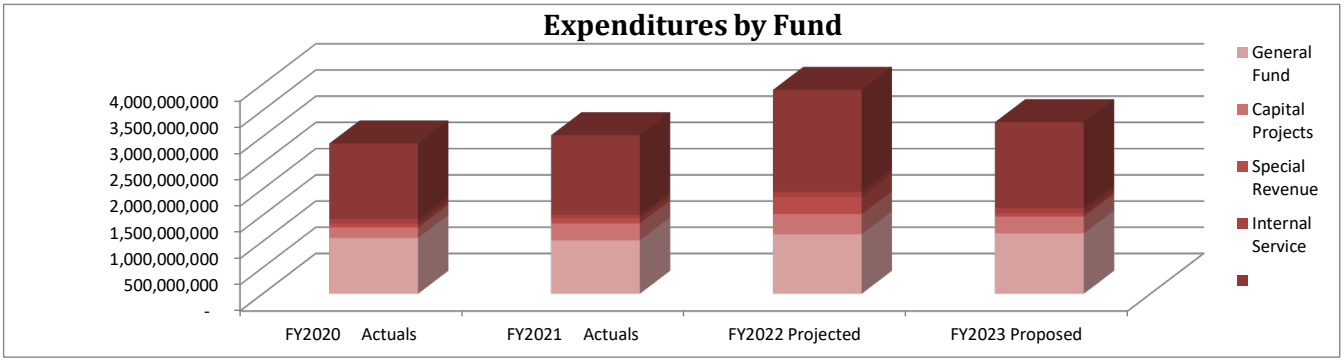






Expenditure Summary by Fund (All Funds)

	Fund Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY2022 to FY2023 Difference	% Change FY2022 to FY2023
100	General Fund	1,003,858,371	957,665,303	748,349,716	857,678,292	867,029,411	9,351,119	1.09%
150	Consolidated Fund	35,169,669	106,275,785	270,610,735	277,431,175	285,069,805	7,638,631	2.75%
200	Debt Service Fund	12,129,740	12,121,590	12,138,464	-	-	-	0.00%
3xx	Capital Projects Fund	185,943,189	201,121,579	321,546,121	385,601,649	320,157,692	(65,443,957)	-16.97%
400	Schoolwide Schools	16,134,055	10,615,396	2,161,628	294,880	-	(294,880)	0.00%
402	Title I	8,607,787	14,875,471	23,801,489	28,943,756	24,337,511	(4,606,245)	-15.91%
404	Special Education	17,757,574	13,375,222	15,152,549	31,509,567	20,569,009	(10,940,558)	-34.72%
406	Vocational Education-Federal Funded	779,671	688,371	871,972	1,000,784	920,114	(80,670)	-8.06%
414	Title II	2,558,849	2,329,439	2,585,075	4,912,225	3,325,027	(1,587,198)	-32.31%
420	Cares Act - COVID-19	-	-	34,502,931	73,653,540	-	(73,653,540)	0.00%
430	Charter Schools - Federal	1,489,585	164,889	538,387	1,075,184	-	(1,075,184)	0.00%
432	Education Of Homeless Children	67,113	75,768	42,850	824,597	80,000	(744,597)	-90.30%
448	American Rescue Plan (ARP)	-	-	18,595	169,100,852	-	(169,100,852)	0.00%
460	TITLE III	903,515	716,360	972,950	1,012,425	851,000	(161,425)	-15.94%
462	TITLE IV	1,065,518	1,625,299	1,790,225	2,066,130	1,694,000	(372,130)	-18.01%
478	USDA - Fresh Fruits and Vegetables	648,759	523,434	530,169	746,910	-	(746,910)	0.00%
484	National Clean Diesel Assistance	2,144,044	2,436,804	479,197	493,936	-	(493,936)	0.00%
485	Dera School Bus Rebate	-	180,000	-	1,144,492	-	(1,144,492)	0.00%
493	Students Against Destructive Decision	4,775	-	-	-	-	-	0.00%
499	Crest-Ed	148,578	-	-	-	-	-	0.00%
500	Principals Account	2,118,912	14,662,257	7,466,895	-	-	-	0.00%
542	Georgia Council For The Arts	5,000	5,000	5,000	5,000	-	(5,000)	0.00%
549	Students Against Destructive Decision	152	2,031	-	-	-	-	0.00%
554	Cabinet Reimbursement	26,871	23,656	11,066	34,714	-	(34,714)	0.00%
559	Non Fed & Non State Pgms	818,336	667,744	518,604	1,101,198	-	(1,101,198)	0.00%
560	Pre-Kindergarten (Lottery)	7,789,062	8,208,063	8,673,949	9,379,796	9,990,442	610,646	6.51%
580	SHAPE Initiative	775,408	324,577	496,262	6,000	-	(6,000)	0.00%
581	Division-Wide Initiatives	105,405	165,796	7,745	37,935	-	(37,935)	0.00%
582	Stuff The Bus	-	-	8,047	786	-	(786)	0.00%
583	Tiny Grant Award	9,443	-	2,133	-	-	-	0.00%
599		-	-	-	-	-	-	0.00%
588	Fulton Education Foundation	4,172	-	-	-	-	-	0.00%
600	School Nutrition	39,929,225	35,175,774	27,606,301	43,781,842	46,190,356	2,408,514	5.50%
700	Pension	35,987,092	36,505,191	37,230,832	37,452,894	40,536,318	3,083,425	8.23%
705	School Activity	17,135,738	18,824,026	-	15,848,908	15,848,908	-	0.00%
801	Capital Assets - Govt Funds	-	6,999	-	-	-	-	0.00%
	Total	**1,394,115,607**	**1,439,361,822**	**1,518,119,888**	**1,945,139,464**	**1,636,599,594**	**(308,539,871)**	**-15.86%**
	Per Pupil	**14,823.29**	**15,461.88**	**16,806.75**	**21,554.70**	**18,296.25**	**(3,258)**	**-15.12%**



Expenditure Summary
By Object
(All Funds)

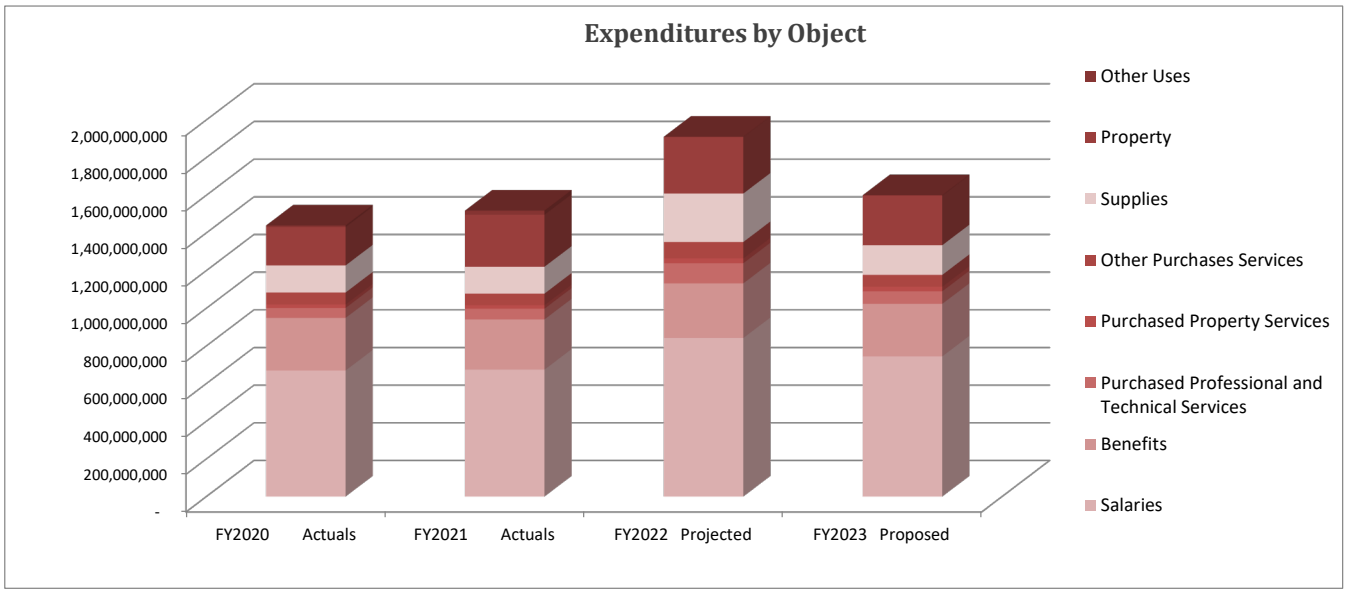
Object	Object Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY2022 to FY2023 Difference	% Change FY2022 to FY2023
109	Other Salaries	16,509	-	8,982	76,256,308	5,137,210	(71,119,098)	-93.26%
110	Teachers	356,483,656	370,494,088	363,963,083	375,241,516	381,054,533	5,813,017	1.55%
111	School Board Members Salaries	129,501	129,501	129,501	129,500	129,500	-	0.00%
112	Prekindergarten Teacher	9,985,006	7,861,648	7,870,168	8,267,685	8,665,611	397,926	4.81%
113	Substitute/Temporary Employee	9,015,052	6,624,198	8,144,973	9,045,921	8,995,745	(50,175)	-0.55%
114	Substitute/Temporary Employee	23,882	6,228	2,653	1,492,599	1,680,392	187,793	12.58%
115	Extended Day - Teachers	431,240	460,442	529,312	497,115	497,115	-	0.00%
116	Professional Development Stipends	71,477	-	-	-	-	-	0.00%
117	Extended Year	46,780	36,803	41,894	9,320,023	20,100	(9,299,923)	-99.78%
118	EArt, Music, PE	25,956,774	27,200,607	26,506,291	54,909,662	25,678,616	(29,231,046)	-53.23%
120	Superintendent, Resa Director, Technical Institute Director	166,123	356,999	356,999	329,000	335,580	6,580	2.00%
121	Deputy, Assoc, Assistant, Area Superintendent	-	-	1,508,206	1,182,179	1,326,196	144,017	12.18%
130	Principal	10,755,794	10,983,746	11,203,775	11,637,865	12,906,981	1,269,116	10.91%
131	Assistant Principal	15,656,445	15,980,319	16,518,077	17,603,957	18,636,447	1,032,490	5.87%
140	Aides and Paraprofessionals	25,136,216	28,645,703	24,465,597	32,980,123	33,696,618	716,495	2.17%
141	Salary Of Seretarial Staff	1,418,353	151,925	118,284	71,142	64,971	(6,171)	-8.67%
142	Salary Of Clerical Staff	23,119,276	22,998,148	22,463,105	23,964,541	24,153,840	189,299	0.79%
146	Athletics Personnel	4,724,542	4,609,803	4,378,809	5,010,110	6,480,866	1,470,756	29.36%
148	Accountant	460,612	466,449	450,728	513,829	553,592	39,763	7.74%
161	Technology Specialist	4,275,305	4,357,421	4,588,550	4,527,754	4,786,310	258,555	5.71%
163	School Nurse/Special Education Nurse LPN	3,730,573	3,716,460	3,697,971	4,377,327	4,551,082	173,755	3.97%
164	Physical/Occupational/Mobility/Speech Therapist	13,084,217	17,476,269	15,002,527	16,855,063	17,651,624	796,561	4.73%
165	Librarian/Media Specialist	6,231,510	6,499,478	6,658,137	7,013,721	7,285,587	271,866	3.88%
166	Young Farmer Teacher	-	-	5,272	148,586	53,807	(94,779)	-63.79%
171	Teacher Support Specialist /Diagnostician/Audiologist	10,493,110	10,417,128	12,068,715	12,082,921	11,488,207	(594,713)	-4.92%
172	Elementary Counselor	4,129,099	4,382,924	4,526,762	4,761,530	4,805,936	44,405	0.93%
173	Secondary Counselor	9,114,493	9,353,167	9,345,573	10,661,916	8,034,801	(2,627,115)	-24.64%
174	School Psychologist	2,707,366	2,811,452	2,833,229	2,926,898	2,979,991	53,093	1.81%
176	School Social Worker	3,632,502	3,997,978	3,996,221	4,267,807	5,052,910	785,103	18.40%
177	Family Services/Parent Coordinator	1,924,854	1,810,224	1,735,779	1,968,009	1,037,100	(930,910)	-47.30%
178	Graduation Coach	2,172,158	2,221,668	2,400,072	3,694,630	3,114,500	(580,130)	-15.70%
180	Bus Drivers	22,526,787	23,519,622	20,426,239	29,256,842	30,447,590	1,190,749	4.07%
181	Maintenance Personnel, Transportation Mechanic, OT	15,066,907	15,578,891	15,099,544	18,792,961	20,254,504	1,461,543	7.78%
184	School Nutrition Program Cafeteria	8,355,083	8,820,050	9,213,075	12,427,498	13,936,731	1,509,233	12.14%
186	Custodial Personnel	11,294,643	12,269,180	12,149,359	13,244,619	23,375,773	10,131,154	76.49%
190	Other Management Personnel	16,614,958	16,906,716	16,480,769	19,437,947	20,689,668	1,251,721	6.44%
191	Other Administrative Personnel	25,894,096	26,423,246	25,920,314	32,182,422	31,934,961	(247,461)	-0.77%
199	Other Salaries and Compensation	2,294,737	1,723,901	19,083,554	14,882,987	2,879,985	(12,003,002)	-80.65%
210	State Health Insurance	99,198,777	107,559,621	106,390,605	106,636,876	105,212,681	(1,424,195)	-1.34%
220	FICA	8,879,548	9,194,399	9,308,054	12,207,780	12,177,308	(30,472)	-0.25%
230	Teachers Retirement System	122,095,537	127,558,004	114,755,153	126,251,042	124,569,148	(1,681,894)	-1.33%
240	Employees Retirement System	31,091	21,319	21,569	22,662	24,548	1,886	8.32%
250	Unemployment Compensation	86,233	19,501	1,079,743	-	-	-	0.00%
260	Workmen Compensation	5,313,515	4,806,576	3,869,218	4,600,000	2,800,000	(1,800,000)	-39.13%
270	On Behalf Payments	80,205	81,879	939,442	-	-	-	0.00%
290	Other Employee Benefits	7,879,737	6,868,702	6,228,554	13,272,531	6,881,947	(6,390,584)	-48.15%
291	Dental Benefits	-	-	-	196,126	3,312,758	3,116,632	1589.10%
292	Life Insurance	-	-	-	678,216	785,132	106,916	15.76%
293	Local Retirement	24,307,645	23,070,150	24,093,134	26,184,413	23,095,475	(3,088,938)	-11.80%
300	Purchased Professional and Technical Services	50,904,848	46,146,005	50,963,817	101,444,756	61,963,638	(39,481,118)	-38.92%
321	Contracted Service - Teachers	1,625,085	228,084	86,672	769,329	-	(769,329)	0.00%
322	Criminal Checks - GBI	4,516	3,726	37	32,500	-	(32,500)	0.00%

Expenditure Summary
By Object
(All Funds)

Object	Object Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY2022 to FY2023 Difference	% Change FY2022 to FY2023
332	Drug and Alcohol Testing, Fingerprinting	-	-	-	-	34,500	34,500	0.00%
334	Bus Driver Physicals	168,689	112,215	50,047	182,088	61,000	(121,088)	-66.50%
340	Professional Legal Services	6,610,450	5,526,754	4,930,415	3,309,946	3,720,375	410,429	12.40%
361	Per Diem and Fees	1,041,064	931,246	901,347	1,092,030	852,200	(239,830)	-21.96%
410	Water, Sewer and Cleaning Services	4,103,164	3,700,728	3,651,510	5,359,886	5,665,688	305,802	5.71%
430	Repair and Maintenance Services	7,506,224	6,384,493	5,140,795	8,041,127	3,628,141	(4,412,986)	-54.88%
432	Repair and Maintenance Services - Technology Related	3,160,966	3,415,268	5,131,237	5,508,190	7,990,864	2,482,674	45.07%
441	Rental Of Land Or Buildings	1,422,896	951,627	751,707	1,193,887	1,068,012	(125,875)	-10.54%
442	Rental Of Equipment and Vehicles	1,616,026	1,376,098	1,184,234	1,742,784	353,526	(1,389,258)	-79.71%
443	Rental Of Computer Equipment	381	-	-	400	400	-	0.00%
444	Other Rentals	234,611	273,450	170,799	246,559	273,500	26,941	10.93%
490	Other Purchased Property Services	2,547,983	2,630,625	2,950,357	4,030,419	5,519,667	1,489,248	36.95%
520	Insurance (Other Than Employee Benefits)	1,940,818	2,178,098	1,953,295	2,125,000	2,351,000	226,000	10.64%
530	Communication	5,386,701	5,158,445	4,285,043	5,272,926	4,375,504	(897,422)	-17.02%
532	Communications Web-Based Subscriptions and Licenses	1,108,905	942,758	1,149,113	17,590,598	963,523	(16,627,075)	-94.52%
561	Tuition To Other Georgia Luas	1,500,476	1,216,569	670,775	2,961,570	1,290,000	(1,671,570)	-56.44%
580	Travel - Employees	2,363,098	1,370,139	273,517	1,692,033	1,637,536	(54,498)	-3.22%
585	Travel - School Board Members	4,577	989	2,568	9,400	-	(9,400)	0.00%
594	Payments To Charter Schools	47,589,737	50,568,527	51,835,835	52,942,851	49,955,801	(2,987,051)	-5.64%
595	Other Purchased Services	1,811,560	1,511,854	621,279	3,548,780	1,574,239	(1,974,541)	-55.64%
596	Residential Facilities	219,983	240,578	204,665	235,429	432,620	197,191	83.76%
610	Supplies	42,405,895	53,486,733	35,620,578	71,017,334	69,755,055	(1,262,279)	-1.78%
611	Supplies - Technology Related	1,115,922	941,074	2,529,378	1,745,658	1,416,161	(329,497)	-18.88%
612	Computer Software	14,390,943	15,915,539	34,919,688	44,074,304	18,298,326	(25,775,979)	-58.48%
615	Expendable Equipment	5,784,852	7,452,422	9,657,721	25,328,539	18,242,919	(7,085,620)	-27.97%
616	Expendable Computer Equipment	10,961,039	22,900,759	29,638,635	48,800,225	6,804,277	(41,995,948)	-86.06%
620	Energy	17,901,109	15,275,137	14,624,707	20,642,761	19,363,635	(1,279,126)	-6.20%
630	Purchased Food	14,704,591	12,170,956	7,934,249	16,221,657	15,801,662	(419,995)	-2.59%
635	Food Acquisitions - Usda	2,864,545	2,489,491	2,772,026	2,759,462	3,319,466	560,004	20.29%
641	Textbooks - Printed	7,548,889	10,997,293	2,675,318	25,598,635	2,211,500	(23,387,135)	-91.36%
642	Books (Other Than Textbooks) and	1,143,656	1,174,249	1,194,954	1,316,236	577,197	(739,039)	-56.15%
695	Pension Refunds	-	-	-	34,711,685	36,447,269	1,735,584	5.00%
696	Pension Refunds	1,239,688	1,084,331	872,045	-	1,710,000	1,710,000	0.00%
710	Land Acquisition and Development	4,233,575	105,277	202,288	11,101,305	2,255,211	(8,846,093)	-79.69%
715	Land Improvements	83,521	29,743	65,714	311,524	350,000	38,476	12.35%
720	Building Acquisition, Construction, and Improvemen	114,854,591	129,759,919	185,259,442	216,095,381	189,515,594	(26,579,787)	-12.30%
730	Purchase Of Equipment - Other Than Buses and Compu	6,104,452	7,812,076	14,225,806	27,389,277	17,368,340	(10,020,937)	-36.59%
732	Purchase Or Lease-Purchase Of Buses	12,683,087	10,488,058	18,559,812	16,511,712	15,124,000	(1,387,712)	-8.40%
734	Purchase Or Lease-Purchase Of Equipment - Technology Related	115,650	141,479	405,659	1,248,544	1,003,408	(245,135)	-19.63%
735	Purchase Of Software To Be Capitalized	253,432	346,739	287,310	1,719,293	7,207,439	5,488,147	319.21%
781	Amortization Expense - Intangible Assets	(234,137)	(403,428)	(740,342)	-	-	-	0.00%
790	Contingency Other	-	-	110,000	-	4,646,000	4,646,000	0.00%
810	Dues and Fees	2,261,455	1,783,327	1,568,819	2,282,426	1,911,554	(370,872)	-16.25%
812	Resa Fees	-	-	29,535	29,535	29,535	-	0.00%
830	Interest	3,484,861	2,916,711	2,317,761	1,685,536	2,526,737	841,201	49.91%
831	Redemption Of Principal	12,705,667	13,265,667	13,870,667	2,375,667	2,375,667	-	0.00%

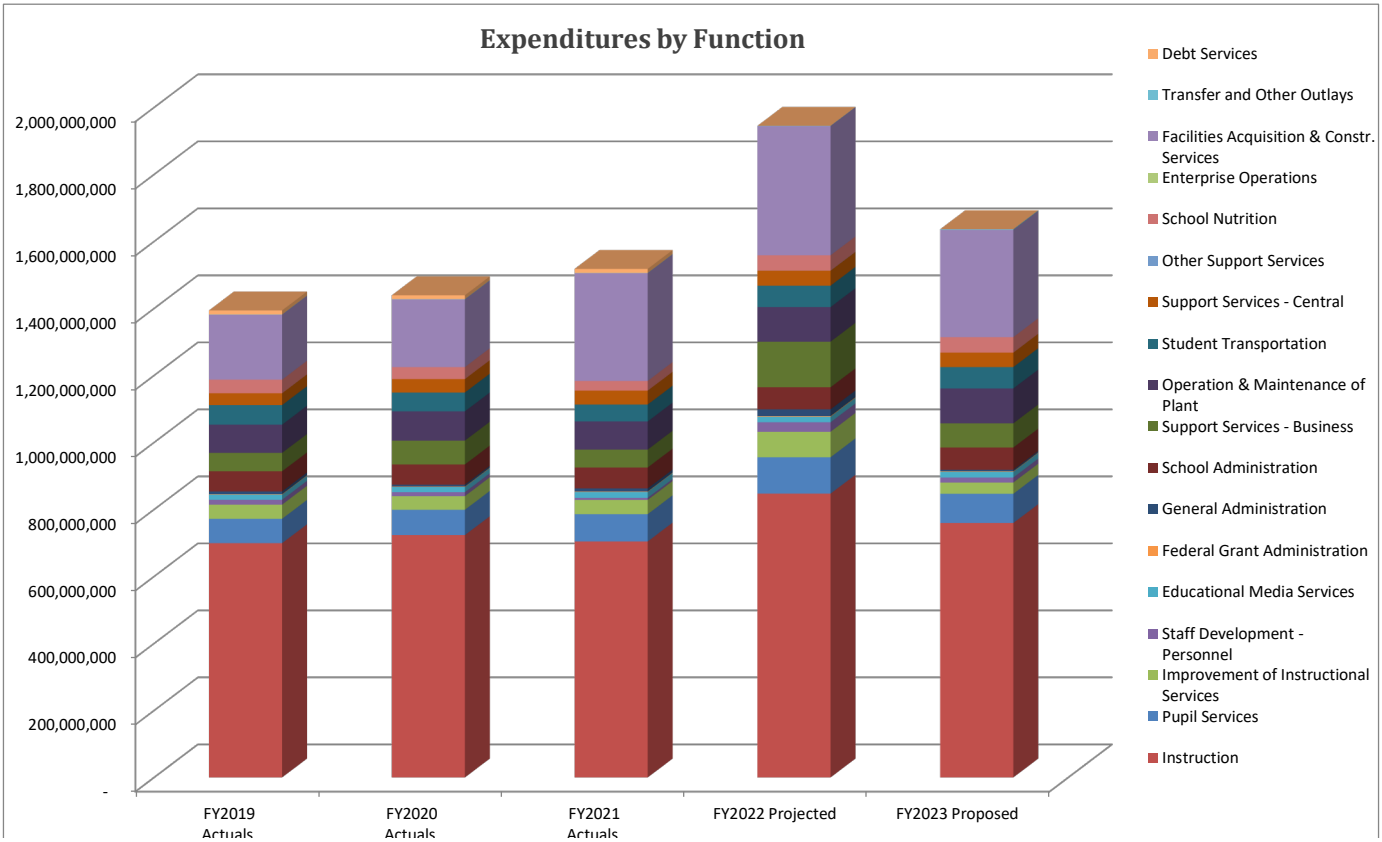
Expenditure Summary
By Object
(All Funds)

Object	Object Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY2022 to FY2023 Difference	% Change FY2022 to FY2023
880	Federal Indirect Cost Charges	4,344,416	3,430,273	2,504,800	18,971,148	3,249,443	(15,721,705)	-82.87%
881	Schoolwide Schools	(0)	(0)	0	649,359	15,831,269	15,181,910	2337.98%
882	Federal Adminstration Consolidated	0	0	0	(4,172)	(249)	3,923	-94.03%
890	Other Expenditures	33,913,335	34,138,401	37,816,332	307,187	268,000	(39,187)	-12.76%
930	Operating Transfers To Other Funds	21,365,893	8,318,786	21,710,354	902,600	2,044,467	1,141,867	126.51%
	Total	**1,394,115,607**	**1,439,361,822**	**1,518,119,888**	**1,945,139,464**	**1,636,599,594**	**(308,539,871)**	**-20.32%**
	Per Pupil	**14,823.29**	**15,461.88**	**16,806.75**	**21,554.70**	**18,296.25**	**(3,258)**	**-19.39%**



Expenditure Summary
by Function
(All Funds)

Function	Function Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY2022 to FY2023 Difference	% Change FY2022 to FY2023
1000	Instruction	699,396,625	723,498,801	704,483,322	847,256,159	759,563,673	(87,692,486)	-10.35%
2100	Pupil Services	72,724,070	75,590,665	81,566,252	108,607,519	87,245,931	(21,361,588)	-19.67%
2210	Improvement of Instructional Services	42,273,384	40,657,595	42,443,731	75,957,719	33,581,013	(42,376,706)	-55.79%
2213	Staff Development - Personnel	14,620,275	11,971,602	6,203,184	28,480,404	15,057,235	(13,423,169)	-47.13%
2220	Educational Media Services	15,461,054	15,372,882	17,733,526	16,638,050	16,999,401	361,351	2.17%
2230	Federal Grant Administration	1,279,236	1,340,524	1,355,905	1,822,399	1,524,067	(298,332)	-16.37%
2300	General Administration	8,131,271	5,510,915	9,008,625	20,053,953	4,459,270	(15,594,684)	-77.76%
2400	School Administration	60,050,954	60,422,320	62,493,230	65,963,310	66,540,532	577,222	0.88%
2500	Support Services - Business	54,891,727	71,096,910	53,430,735	136,003,702	72,113,886	(63,889,816)	-46.98%
2600	Operation & Maintenance of Plant	84,314,727	87,434,549	84,071,455	103,415,106	104,203,480	788,374	0.76%
2700	Student Transportation	58,396,225	56,227,458	50,422,079	63,694,903	63,762,278	67,375	0.11%
2800	Support Services - Central	35,249,157	40,091,109	41,522,069	44,831,034	43,114,848	(1,716,186)	-3.83%
2900	Other Support Services	70,255	1,200	51,288	433,521	43,035	(390,486)	-90.07%
3100	School Nutrition	40,595,062	35,747,892	28,883,667	45,464,436	46,190,356	725,920	1.60%
3200	Enterprise Operations	-	3,447	-	-	-	-	0.00%
4000	Facilities Acquisition & Constr. Services	193,773,492	201,866,957	321,578,868	385,614,649	320,157,692	(65,456,957)	-16.97%
5000	Transfer and Other Outlays	758,351	1,020,993	744,727	902,600	2,042,897	1,140,297	126.33%
5100	Debt Services	12,129,740	11,506,002	12,127,225	-	-	-	0.00%
	Total	**1,394,115,607**	**1,439,361,822**	**1,518,119,888**	**1,945,139,464**	**1,636,599,594**	**(308,539,871)**	**-15.86%**
	Per Pupil	**14,823**	**15,462**	**16,807**	**21,555**	**18,296**	**(3,258)**	**-15.12%**



Expenditure Summary
Per Student
(All Funds)

Total Projected Enrollment		**89,450**

General Fund per Student

Total General Fund expenditures per pupil

Total Budgeted Expenditures	$	1,152,099,216
General Fund Expenditures Per Student	**$**	**12,879.81**

Instructional Expenditures per Student

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

			Percent of Total Budget
Direct Instruction	$	759,563,673	46.41%
Pupil Services	$	87,245,931	5.33%
Improvement of Instruction	$	33,581,013	2.05%
Educational Media Services	$	16,999,401	1.04%
Sub-Total (Instructional Expenditures)	**$**	**897,390,018**	**54.83%**
Net Instructional Expenditures Per Student	**$**	**10,032.31**	

Current Expenditures per Student

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

General Fund	$	1,152,099,216
Special Revenue Funds	$	102,575,582
Debt Service Funds	$	320,157,692
Sub-Total Current Expenditures	**$**	**1,574,832,491**
Net Current Expenditures Per Student	**$**	**17,605.73**

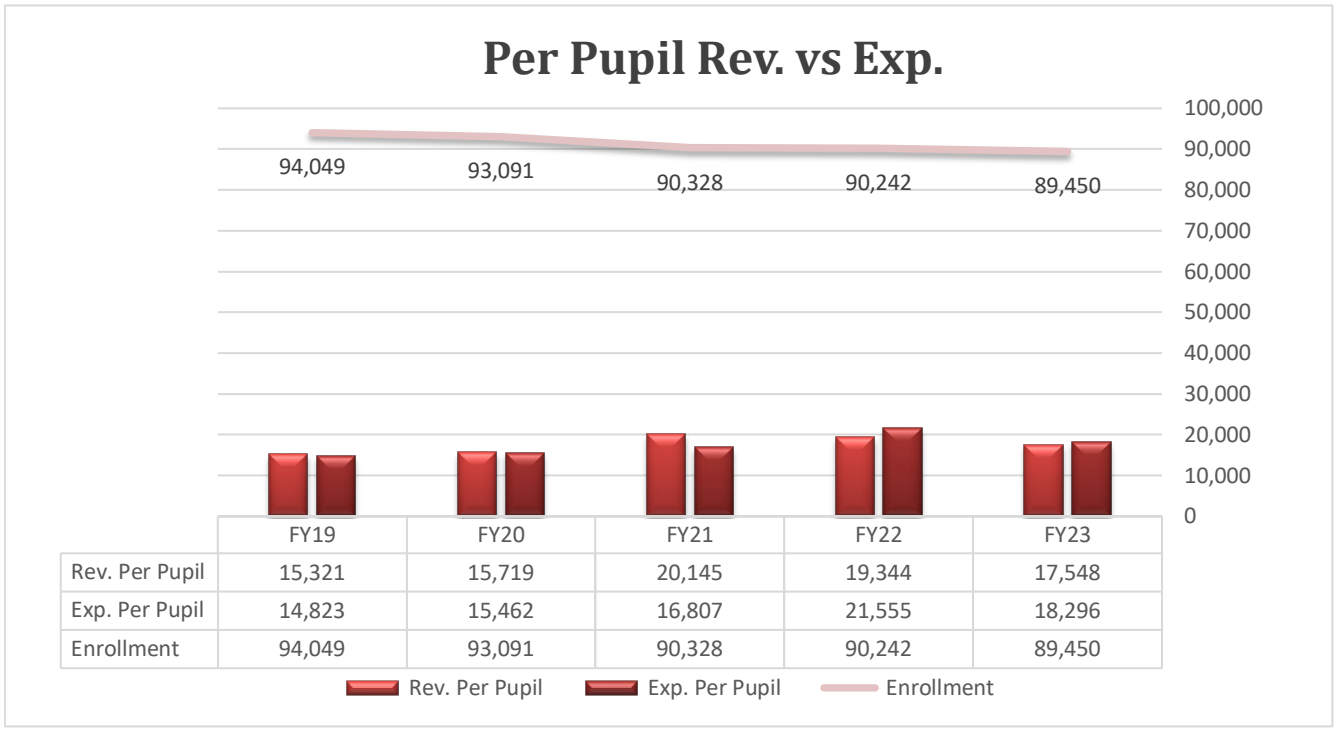
Total Expenditures per Student

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

Total Budgeted Expenditures	$	1,636,599,594
Budgeted Expenditures Per Student	**$**	**18,296.25**

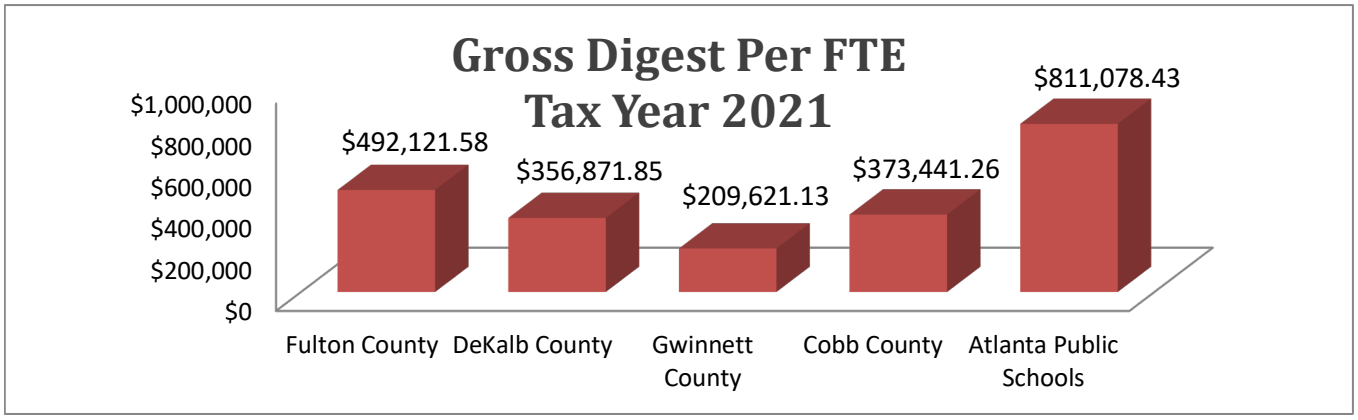
Expenditure Summary
Per Student by Year
(All Funds)

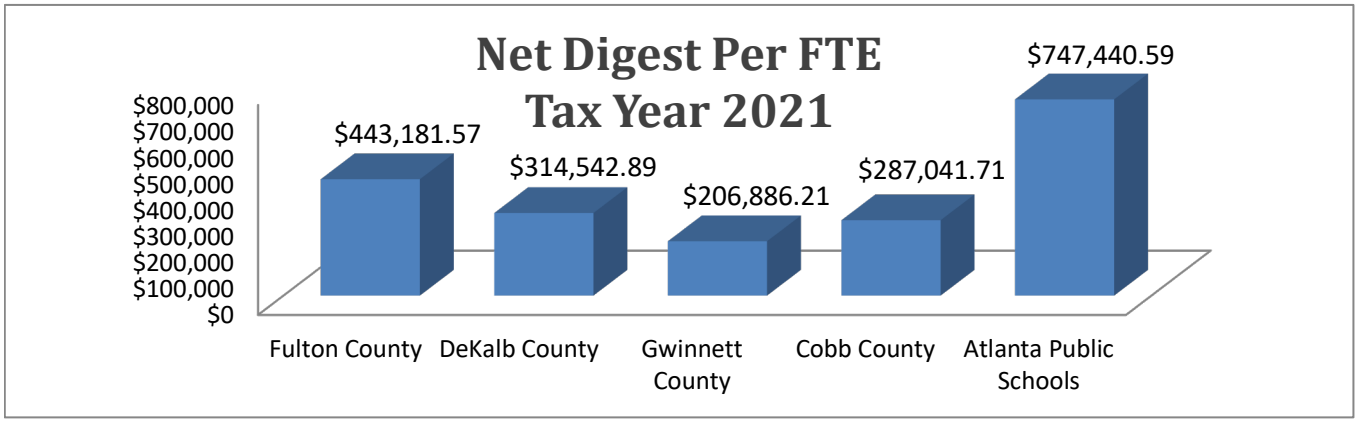
Fiscal Year	Rev. Per Pupil	Total Rev.	Exp. Per Pupil	Total Exp.	Enrollment
FY19	15,321	1,440,905,639	14,823	1,394,115,607	94,049
FY20	15,719	1,463,287,297	15,462	1,439,361,822	93,091
FY21	20,145	1,819,678,459	16,807	1,518,119,888	90,328
FY22	19,344	1,745,660,580	21,555	1,945,139,464	90,242
FY23	17,548	1,569,675,601	18,296	1,636,599,594	89,450

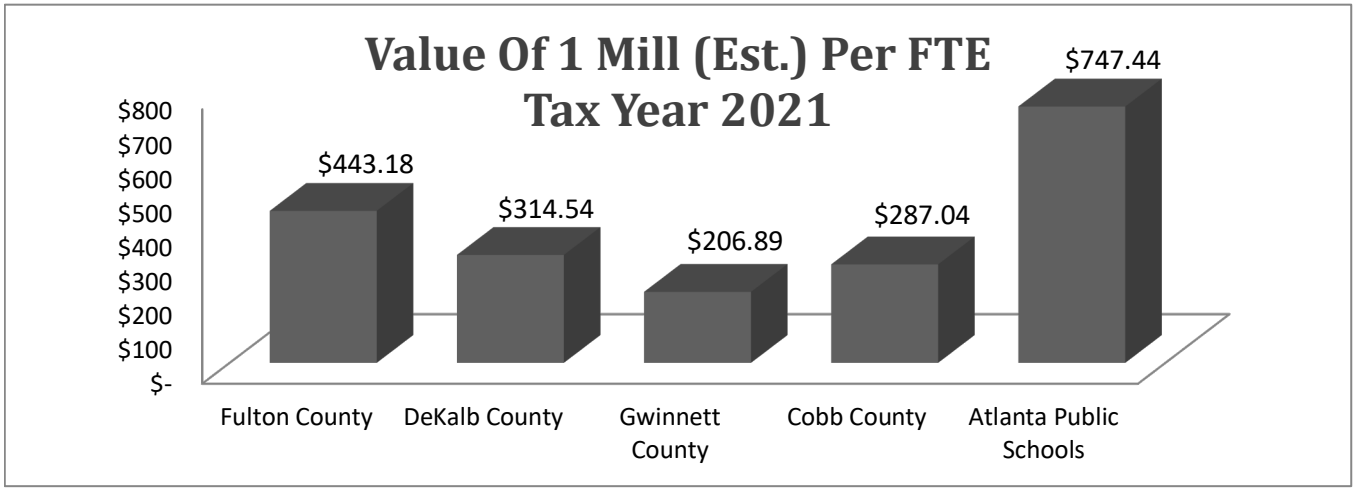


Expenditure Digest Per FTE (All Funds)

	FY22 FTE	Gross Digest	Net Digest	Value of a Mill
Fulton County	88,701	$43,651,676,275	$39,310,648,512	$39,310,649
DeKalb County	94,745	$33,811,823,779	$29,801,366,248	$29,801,366
Gwinnett County	184,076	$38,586,218,563	$38,082,786,563	$38,082,787
Cobb County	109,620	$40,936,630,667	$31,465,512,784	$31,465,513
Atlanta Public Schools	49,691	$40,303,298,224	$37,141,070,264	$37,141,070







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

Organization	General Fund	Consolidated Fund	Capital Projects Fund	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	284,845														284,845
SUPERINTENDENT	1,374,088														1,374,088
INTERNAL AUDIT	1,041,991														1,041,991
PROGRAM EVALUATION	859,144														859,144
CHARTER SCHOOLS	278,665														278,665
SCHOOL FLEXIB & GOVE	897,075														897,075
SACS	130,000														130,000
STRATEGY MANAGEMENT	503,122														503,122
PERSONNEL INVESTIGATION	505,156														505,156
STUDENT HEALTH SERV	659,764														659,764
Sub-Total	**6,533,849**	-	-	-	-	-	-	-	-	-	-	-	-	-	**6,533,849**
COMMUNICATIONS															
COMMUNICATIONS	1,673,470														1,673,470
BRDCST & VIDEO TECH	313,546														313,546
Sub-Total	**1,987,016**	-	-	-	-	-	-	-	-	-	-	-	-	-	**1,987,016**
SAFETY & SECURITY															
SAFETY & SECURITY	2,030,830		10,006,264												12,037,094
CAMPUS POLICE	5,024,271														5,024,271
Sub-Total	**7,055,101**	-	**10,006,264**	-	-	-	-	-	-	-	-	-	-	-	**17,061,365**
ASSOC. SUPT. FOR C&I															
ACADEMICS	5,836,779														5,836,779
ASSESSMENT	1,623,282						531,296								2,154,578
TESTING MATERIALS	4,172,440														4,172,440
Sub-Total	**11,632,501**	-	-	-	-	-	**531,296**	-	-	-	-	-	-	-	**12,163,797**
ELEM. & SEC. C&I															
TEXTBOOKS	2,431,248														2,431,248
LEARNING & TEACHING	1,193,349														1,193,349
JROTC	408,065														408,065
HEALTH & PE										30,000					30,000
HUMANITIES										30,000					30,000
STEM										30,000					30,000
ADVANCE STUDIES										30,000					30,000
CAREER TECHNOLOGY	2,577,756					920,114				30,000					3,527,870
INSTR TECH MEDIA SVC	2,500,018														2,500,018
TEACHING MUSEUMS	598,679														598,679
SOFTWARE UPDATE	4,344,561														4,344,561
VIRTUAL LEARNING	3,689,689														3,689,689
VISUAL ARTS										30,000					30,000
PERFORMING ARTS										30,000					30,000
OFFICE OF CURRICULUM	3,678,113														3,678,113
DEPT. OF SPECIALS	3,531,156														3,531,156
TMS/TMN CUST SUPPORT	180,110														180,110
Sub-Total	**25,132,745**					**920,114**				**210,000**					**26,262,859**
INSTRUCTIONAL SERVICES															
ASST. SUPT. SUPP SVC	1,040,339														1,040,339
STUDENT DISCIPLINE	1,277,847									150,000					1,427,847
GUIDANCE/COUNSELING	1,317,365														1,317,365
504	234,248														234,248
ESL	322,129								851,000						1,173,129
TITLE I/NCLB/COMPL.				6,015,179						1,059,000					7,074,179

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

Organization	General Fund	Consolidated Fund	Capital Projects Fund	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
HOMELESS	126,160							80,000							206,160
ATHLETICS	668,952														668,952
PRE-K SUPPORT	276,495										440,081				716,577
INTERVENTION SERVICE					124,608										124,608
OFFICE OF STUDENT SU	1,032,488														1,032,488
PSYCHOLOGY & SOCIAL	1,306,129														1,306,129
INSTRU EXCEPT CHILD	3,496,755				1,957,616										5,454,371
PSYCHOLOGICAL SVC										275,000					275,000
MS EXTENDED LEARNING	66,667														66,667
EXT LEARNING HS	66,667														66,667
ES EXTENDED LEARNING	66,667														66,667
HS SUMMER PROGRAM	1,351,300														1,351,300
Sub-Total	**12,650,207**			**6,015,179**	**2,082,224**			**80,000**	**851,000**	**1,484,000**	**440,081**				**23,602,691**
FINANCIAL SERVICES															
FINANCIAL SERVICES	1,138,338		4,903,974											15,848,908	21,891,220
BUDGET SERVICES	774,732		3,484												778,216
ACCOUNTING SERVICES	1,953,141														1,953,141
PAYROLL & INS. SERV	2,005,698														2,005,698
CONTRACTING/PURCH.	924,939		1,297,968												2,222,907
RISK MANAGEMENT	5,820,570														5,820,570
GRANTS	561,404														561,404
DW INSTRUCTION	4,990,557														4,990,557
DW PUPIL SERVICES	617,415														617,415
DW IMPROVEMENT INSTR	978,535														978,535
DW GENERAL ADMIN	1,124,268														1,124,268
DW SUPPORT SERVICES	1,002,691														1,002,691
DW MAINTENANCE OPS	7,741,975														7,741,975
DW STUDENT TRANSPORT	5,473,317														5,473,317
DW CENTRAL SUPPORT	886,146														886,146
DW OTHER SUPPORT SRV	40,035														40,035
DW TRANSFERS	2,042,897														2,042,897
Sub-Total	**38,076,657**	-	**6,205,426**	-	-	-	-	-	-	-	-	-	-	**15,848,908**	**60,130,991**
INFORMATION TECH															
INFORMATION TECH	1,014,112														1,014,112
DATA WH & REPORTING	1,597,362														1,597,362
FTE/STUD. ACCT INFO	1,975,709														1,975,709
RECORD MGT-ARCHIVING	607,610														607,610
INFRASTR & OPER	6,973,085														6,973,085
SAP PROJECT MGNT	3,851,165														3,851,165
IT- PROGRAM MGNT			63,106,304												63,106,304
SCHOOL TECH SUPP	9,887,476														9,887,476
INFORMATION TECH	1,169,239														1,169,239
ACCOUNTABILITY	1,844,135														1,844,135
IT- PROGRAM MGNT	198,446														198,446
Sub-Total	**29,118,338**	-	**63,106,304**	-	-	-	-	-	-	-	-	-	-	-	**92,224,642**
OPERATIONS															
OPERATIONS	710,419														710,419
PLANT/FAC SERV	258,614														258,614
CUSTODIAL SERVICES	3,778,556														3,778,556
BUILDING PROGRAM			210,745,170												210,745,170
TRANSPORTATION	57,945,910		17,526,602												75,472,512

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

Organization	General Fund	Consolidated Fund	Capital Projects Fund	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
WAREHOUSE OPERATIONS	1,994,765														1,994,765
PRINTING SERVICES	861,977														861,977
MAINTENANCE	21,923,060														21,923,060
PORTABLES	2,067,021														2,067,021
BUILDING MANAGER	1,340,212														1,340,212
PROPERTY CONTROL	248,755		6,018,554												6,267,309
OPERATIONAL PLANNING	796,412														796,412
CAPITAL IMPROVEMENT	888,331		1,878,312												2,766,643
TRANS-CUST SUPPORT	239,698														239,698
SUPPORT-UTILITIES	20,453,332														20,453,332
Sub-Total	**113,507,062**	-	**236,168,637**	-	-	-	-	-	-	-	-	-	-	-	**349,675,699**
SCHOOL NUTRITION															
SNP-CENTRAL SUPPORT			4,671,060									5,019,913			9,690,973
SNP SUMMER SCHOOL												332,641			332,641
SNP F&R DISTRICTWIDE												1,448,715			1,448,715
Sub-Total	-	-	**4,671,060**	-	-	-	-	-	-	-	-	**6,801,269**	-	-	**11,472,329**
PENSION															
PENSION GOLD													40,536,318		40,536,318
Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	**40,536,318**	-	**40,536,318**
TALENT															
TALENT DIVISION	2,266,498														2,266,498
TALENT - STAFFING	3,489,778														3,489,778
TALENT-MGMT & ORG	617,461						1,058,422								1,675,883
LEARNING & DEV-STATE	93,500														93,500
LEARNING & DEV-LOCAL	2,468,961						1,735,309								4,204,270
Sub-Total	**8,936,198**	-	-	-	-	-	**2,793,731**	-	-	-	-	-	-	-	**11,729,929**
TOTAL - CENTRAL OFFICE	**254,629,673**	-	**320,157,692**	**6,015,179**	**2,082,224**	**920,114**	**3,325,027**	**80,000**	**851,000**	**1,694,000**	**440,081**	**6,801,269**	**40,536,318**	**15,848,908**	**653,381,485**

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

Organization	General Fund	Consolidated Fund	Capital Projects Fund	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
ELEMENTARY SCHOOLS															
ABBOTTS HILL ES	5,222,415				121,340							228,458			5,572,214
ALPHARETTA ES	6,532,906				329,084						238,942	224,247			7,325,179
BARNWELL ES	6,063,321				58,825						231,618	277,215			6,630,979
BETHUNE ES	620,572	4,645,777		346,595	116,286						217,182	482,996			6,429,408
BROOKVIEW ES	573,191	4,108,336		241,020							212,677	411,052			5,546,277
CAMPBELL ES	1,941,136	5,118,476		301,928	188,776						99,415	452,287			8,102,018
COGBURN WOODS ES	6,343,685											274,184			6,617,869
COLLEGE PARK ES	1,176,212	4,675,769		519,300	136,137						197,953	454,549			7,159,919
CONLEY HILLS ES	1,276,251	4,168,905		316,495	193,944						224,947	364,010			6,544,552
CRABAPPLE CROSSING E	5,330,570											210,276			5,540,846
CREEK VIEW ES	7,665,612											349,026			8,014,638
DOLVIN ES	5,932,084										113,555	304,143			6,349,782
DUNWOODY SPRINGS ES	1,211,124	4,740,647		159,159	158,926						236,411	350,910			6,857,178
ESTHER JACKSON ES	2,041,232	4,620,383		192,973	353,082						231,082	338,372			7,777,124
EVOLINE C. WEST ES	817,116	6,398,691		269,346							198,730	609,625			8,293,508
FINDLEY OAKS ES	5,572,153				253,104						227,967	261,428			6,314,652
GULLATT ES	969,471	5,875,011		383,760	98,020						211,528	577,627			8,115,418
HAPEVILLE ES	1,538,045	4,709,215		303,615	137,211						335,049	431,862			7,454,998
HEARDS FERRY ES	6,945,332				82,061						237,710	314,138			7,579,241
HEMBREE SPRINGS ES	1,598,073	4,555,166		120,681	121,647						226,683	289,709			6,911,959
HERITAGE ES	1,285,680	4,422,736		249,795	286,756						99,415	386,892			6,731,273
HIGH POINT ES	903,800	5,798,783		143,418	122,013						231,138	349,793			7,548,945
HILLSIDE ES	6,007,400				244,555						218,922	282,041			6,752,918
HAMILTON E HOLMES ES	747,639	5,130,097		325,260							193,124	486,745			6,882,865
LAKE WINDWARD ES	7,780,139				543,115							259,131			8,582,385
LIBERTY POINT ES	1,913,818	5,327,923		336,384	222,107						218,001	640,349			8,658,582
LOVE T. NOLAN ES	1,316,445	5,166,228		360,360	181,767						201,180	608,153			7,834,133
MANNING OAKS ES	6,784,532										112,693	314,516			7,211,741
MEDLOCK BRIDGE ES	6,410,862				130,960						232,338	245,920			7,020,080
MIMOSA ES	1,401,724	6,347,910		323,536	177,706						224,806	554,662			9,030,344
ASA G. HILLIARD ES	1,195,842	4,438,924		267,345	329,881						198,772	446,383			6,877,147
MOUNTAIN PARK ES	7,724,250				88,423							262,427			8,075,100
NEW PROSPECT ES	5,404,749				161,032							206,561			5,772,342
NORTHWOOD ES	6,217,588				42,443							301,718			6,561,749
OCEE ES	5,985,880											257,560			6,243,440
PALMETTO ES	1,334,403	3,540,297		180,765	191,851						99,655	274,224			5,621,195
PARKLANE ES	669,775	3,468,272		314,750	100,857						198,828	282,123			5,034,606
RANDOLPH ES	642,669	4,453,814		184,228							213,067	397,103			5,890,880
RENAISSANCE ES	1,329,342	4,836,181		235,532							226,246	472,960			7,100,261
RIVER EVES ES	5,167,045											270,760			5,437,805
ROSWELL NORTH ES	7,731,565										222,561	342,194			8,296,320
S.L. LEWIS ES	1,107,987	4,631,421		322,875	257,351						217,710	397,517			6,934,862
SEABORN LEE ES	583,091	3,931,923		228,928							126,782	373,829			5,244,554
SHAKERAG ES	5,605,514										112,693	264,445			5,982,652
SPALDING DRIVE CH. E	4,193,483				172,607						212,629	194,716			4,773,435
STATE BRIDGE ES	5,411,883										235,796	337,721			5,985,400
STONEWALL TELL ES	1,075,954	5,031,628		199,386	46,806						211,859	401,922			6,967,555
SUMMIT HILL ES	6,556,890				83,590						118,489	233,806			6,992,775
SWEET APPLE ES	7,153,078				130,752						228,221	281,553			7,793,605
WILSON CREEK ES	7,040,414											339,892			7,380,306

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

Organization	General Fund	Consolidated Fund	Capital Projects Fund	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
WOODLAND CHARTER ES	8,435,639				165,334						224,495	410,262			9,235,729
OAKLEY ES	908,727	5,551,190		430,288							112,878	566,626			7,569,709
LAKE FOREST ES	1,823,268	6,237,076		372,645	116,199						344,300	544,128			9,437,616
ISON SPRINGS ES	1,381,222	4,291,333		176,066							217,902	370,650			6,437,173
BIRMINGHAM FALLS ES	6,525,719				40,672							237,027			6,803,418
FELDWOOD ES	1,096,965	5,168,653		383,450	210,346						230,221	537,663			7,627,298
CLIFTONDALE ES	1,142,191	5,496,556		212,212	83,807						198,250	451,418			7,584,434
GA BAPTIST	91,664			9,360											101,024
WOLF CREEK ES	1,891,607	5,944,787		227,370	347,718						193,364	469,058			9,073,903
VICKERY MILL ES	1,351,912	4,309,665		155,078	276,108						232,574	312,080			6,637,417
ES HOLDING	743,342	(8,189,543)			337,578										(7,108,623)
Subtotal	**211,446,200**	**148,952,229**	-	**8,793,903**	**7,440,777**	-	-	-	-	-	**9,550,361**	**21,572,642**	-	-	**407,756,113**
MIDDLE SCHOOLS					**0**										
AUTREY MILL MS	10,705,050				38,819							341,340			11,085,209
BEAR CREEK MS	2,027,000	8,299,165		476,894	238,489							567,605			11,609,153
CAMP CREEK MS	1,895,391	5,536,796		356,850	475,044							436,072			8,700,153
CRABAPPLE MS	8,488,697											280,840			8,769,537
ELKINS POINTE MS	2,335,984	7,489,671		215,710	168,141							348,725			10,558,231
HAYNES BRIDGE MS	7,669,647				272,445							308,159			8,250,252
HOLCOMB BRIDGE MS	1,608,410	6,034,755		194,139	206,202							272,174			8,315,680
HOPEWELL MS	11,237,179				92,835							323,884			11,653,897
MCNAIR MS	2,411,077	6,841,254		575,055	560,060							628,873			11,016,319
NORTHWESTERN MS	10,376,257				41,389							299,064			10,716,710
PAUL D. WEST MS	2,343,728	6,905,266		613,940	388,855							543,306			10,795,095
RIDGEVIEW MS	1,952,419	8,034,423		294,415	40,093							418,319			10,739,670
RIVER TRAIL MS	9,918,860				40,813							477,189			10,436,862
SANDTOWN MS	2,115,710	7,208,230		325,314	314,316							505,511			10,469,080
SANDY SPRINGS MS	2,166,029	7,017,026		238,447	141,814							449,707			10,013,023
TAYLOR ROAD MS	10,988,940				147,908							416,759			11,553,607
WEBB BRIDGE MS	10,537,681											333,218			10,870,899
WOODLAND MS	1,754,278	6,556,693		501,930	121,541							583,828			9,518,271
RENAISSANCE MS	2,105,810	8,195,547		477,477								634,437			11,413,271
MS HOLDING	1,063,416	(4,220,171)													(3,156,755)
Subtotal	**103,701,565**	**73,898,655**	-	**4,270,171**	**3,288,764**	-	-	-	-	-	-	**8,169,010**	-	-	**193,328,165**
HIGH SCHOOLS															
ALPHARETTA HS	17,572,708				235,512							354,531			18,162,751
BANNEKER HS	3,903,145	13,383,124		954,135	483,702							1,009,051			19,733,158
CENTENNIAL HS	17,193,950				501,414							572,506			18,267,870
CHATTAHOOCHEE HS	15,342,311				97,481							555,936			15,995,728
CREEKSIDE HS	3,622,678	12,437,132		656,458	568,335							693,266			17,977,869
MILTON HS	16,242,686				255,400							547,354			17,045,441
NORTH SPRINGS HS	12,963,849				121,576							435,980			13,521,405
NORTHVIEW HS	14,018,677				83,822							536,234			14,638,733
RIVERWOOD HS	15,554,505				164,364							496,595			16,215,464
ROSWELL HS	17,847,768				43,292							623,445			18,514,504
TRI-CITIES HS	3,141,363	12,944,595		776,720	286,616							768,785			17,918,079
WESTLAKE HS	18,381,936				276,000							598,167			19,256,103
JOHNS CREEK HS	15,064,145				223,163							642,620			15,929,929
LANGSTON HUGHES HS	4,477,107	13,477,559		713,009	460,591							698,692			19,826,958
SOUTH METRO	300,000														300,000

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

Organization	General Fund	Consolidated Fund	Capital Projects Fund	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
FLAT SHOALS	25,045,300				3,826,707										28,872,007
CAMBRIDGE HS	14,334,038				88,597							402,580			14,825,215
WELLSPRINGS LIVING R	340,956			4,680											345,636
COLLEGE AND CAREER A	1,313,052														1,313,052
INNOVATION ACADEMY	9,589,601				40,672							414,845			10,045,118
GLOBAL IMPACT ACAD	839,086	4,570,183		87,450								296,848			5,793,568
FA VIRTUAL EXCELLENC	1,075,133	8,827,882		233,783											10,136,798
HS HOLDING	10,132,812	(3,421,555)													6,711,257
Subtotal	**238,296,808**	**62,218,922**	-	**3,426,235**	**7,757,243**	-	-	-	-	-	-	**9,647,435**	-	-	**321,346,643**
ALTERNATIVE SCHOOLS															
INDEPENDENCE HS	2,213,874			95,000											2,308,874
NORTH CROSSROADS	3,924,837														3,924,837
VIRTUAL PROGRAM	2,355,373														2,355,373
Subtotal	**8,494,084**	-	-	**95,000**	-	-	-	-	-	-	-	-	-	-	**8,589,084**
CHARTER SCHOOLS															
AMANA ACADEMY CH. ES	8,171,323			180,147											8,351,470
KIPP CHARTER MS	4,902,255			178,981											5,081,236
MAIN STREET CHARTER MS	7,969,322			301,994											8,271,316
HAPEVILLE CHARTER HS CAREER ACADEMY	6,027,085			313,608											6,340,693
CHATTAHOOCHEE HILLS CH. ES	5,697,849			178,981											5,876,830
RISE GRAMMAR	4,391,226			208,714											4,599,940
RISE PREP SCHOOL	4,384,917			122,430											4,507,347
SKYVIEW	2,303,500			252,168											2,555,668
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY ES	6,613,602														6,613,602
Subtotal	**50,461,081**	-	-	**1,737,023**	-	-	-	-	-	-	-	-	-	-	**52,198,104**
PRIVATE SCHOOLS															
TOTAL - SCHOOLS	**612,399,738**	**285,069,805**	-	**18,322,332**	**18,486,785**	-	-	-	-	-	**9,550,361**	**39,389,087**	-	-	**983,218,108**
DISTRICT TOTAL	**867,029,411**	**285,069,805**	**320,157,692**	**24,337,511**	**20,569,009**	**920,114**	**3,325,027**	**80,000**	**851,000**	**1,694,000**	**9,990,442**	**46,190,356**	**40,536,318**	**15,848,908**	**1,636,599,594**

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

Organization	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY22 to FY23 Difference	% Change FY2022 to FY2023
GOVERNANCE AND STRATEGY							
BOARD	516,927	471,504	258,153	290,978	284,845	(6,133)	-2%
SUPERINTENDENT	1,582,484	1,153,597	1,085,548	1,164,807	1,374,088	209,280	18%
INTERNAL AUDIT	1,010,135	994,946	1,010,946	1,124,909	1,041,991	(82,918)	-7%
PROGRAM EVALUATION	541,645	177,021	420,347	1,199,812	859,144	(340,668)	-28%
CHARTER SCHOOLS	195,918	178,151	185,424	215,045	278,665	63,620	30%
SCHOOL FLEXIB & GOVE	815,947	430,494	740,353	795,256	897,075	101,819	13%
SACS	87,300	112,800	119,263	119,000	130,000	11,000	9%
STRATEGY MANAGEMENT		32	302,530	437,139	503,122	65,982	15%
PERSONNEL INVESTIGATION			223,905	239,107	505,156	266,049	111%
STUDENT HEALTH SERV			972,972	1,786,452	659,764	(1,126,687)	-63%
ASSESSMENT & ACCOUNT	52,073	218,681					
LEADERSHIP	58,826	285,862					
Sub-Total	**4,861,255**	**4,023,089**	**5,319,442**	**7,372,506**	**6,533,849**	**(838,657)**	**-11%**
COMMUNICATIONS							
COMMUNICATIONS	1,365,317	1,160,187	1,282,545	1,777,202	1,673,470	(103,733)	-6%
BRDCST & VIDEO TECH	76,493	123,040	164,630	305,421	313,546	8,125	3%
Sub-Total	**1,441,810**	**1,283,227**	**1,447,175**	**2,082,623**	**1,987,016**	**(95,607)**	**-5%**
SAFETY & SECURITY							
SAFETY & SECURITY	5,020,778	3,249,038	4,651,212	8,794,554	12,037,094	3,242,540	37%
CAMPUS POLICE	3,161,680	5,787,607	4,784,063	5,409,636	5,024,271	(385,365)	-7%
Sub-Total	**8,182,458**	**9,036,646**	**9,435,275**	**14,204,190**	**17,061,365**	**2,857,175**	**20%**
ASSOC. SUPT. FOR C&I							
ACADEMICS	7,103,632	6,156,763	4,666,816	15,663,064	5,836,779	(9,826,285)	-63%
ASSESSMENT	1,840,458	1,349,317	1,858,996	2,493,193	2,154,578	(338,615)	-14%
TESTING MATERIALS	3,174,163	2,317,386	3,745,377	4,817,856	4,172,440	(645,416)	-13%
INNOVATIVE PROGRAMS		214,224	88,668				
Sub-Total	**12,118,253**	**10,037,691**	**10,359,856**	**22,974,114**	**12,163,797**	**(10,810,317)**	**-47%**
ELEM. & SEC. C&I							
TEXTBOOKS	7,742,990	11,083,992	3,182,209	23,365,033	2,431,248	(20,933,785)	-90%
LEARNING & TEACHING	651,836	467,103	1,050,138	1,607,256	1,193,349	(413,907)	-26%
JROTC	302,873	305,796	318,494	348,952	408,065	59,113	17%
HEALTH & PE	263,577	327,840	66,227	35,001	30,000	(5,001)	-14%
FINE ARTS	(4,861)	5,474		35,579		(35,579)	-100%
HUMANITIES	1,360,651	1,465,270	60,565	72,507	30,000	(42,507)	-59%
STEM	826,291	698,994	88,293	8,001	30,000	21,999	275%
ADVANCE STUDIES	894,846	785,479	38,055	40,001	30,000	(10,001)	-25%
CAREER TECHNOLOGY	1,939,827	2,349,800	2,122,380	3,140,360	3,527,870	387,510	12%
INSTR TECH MEDIA SVC	2,063,614	1,752,150	3,926,441	4,998,949	2,500,018	(2,498,930)	-50%
TEACHING MUSEUMS	636,709	528,029	586,570	777,199	598,679	(178,520)	-23%
SOFTWARE UPDATE	3,692,412	3,316,333	3,580,822	8,773,966	4,344,561	(4,429,405)	-50%
VIRTUAL LEARNING	2,146,094	3,137,140	1,793,895	3,634,806	3,689,689	54,884	2%
VISUAL ARTS	479,441	324,696	35,774	40,277	30,000	(10,277)	-26%
PERFORMING ARTS	538,320	458,426	146,013	57,748	30,000	(27,748)	-48%
OFFICE OF CURRICULUM			3,145,356	4,273,632	3,678,113	(595,520)	-14%
DEPT. OF SPECIALS			2,812,103	3,303,606	3,531,156	227,551	7%
TMS/TMN CUST SUPPORT	140,545	145,970	137,212	169,184	180,110	10,926	6%
Sub-Total	**23,675,167**	**27,152,493**	**23,090,545**	**54,682,055**	**26,262,859**	**(28,419,196)**	**-52%**
INSTRUCTIONAL SERVICES							
ASST. SUPT. SUPP SVC	617,309	(594,087)	880,123	959,302	1,040,339	81,037	8%
STUDENT DISCIPLINE	473,388	417,939	1,062,484	1,731,024	1,427,847	(303,177)	-18%
GUIDANCE/COUNSELING	1,022,334	2,215,472	847,383	1,204,804	1,317,365	112,561	9%
504	157,332	130,309	135,771	244,982	234,248	(10,734)	-4%
ESL	1,375,608	969,943	1,240,261	1,257,672	1,173,129	(84,543)	-7%
TITLE I/NCLB/COMPL.	5,449,236	5,828,152	6,035,782	7,784,180	7,074,179	(710,001)	-9%
HOMELESS	229,877	213,522	118,964	958,282	206,160	(752,122)	-78%
ATHLETICS	554,829	541,446	488,139	614,863	668,952	54,089	9%
PRE-K SUPPORT	761,540	743,083	1,040,785	1,051,759	716,577	(335,182)	-32%
INTERVENTION SERVICE	202,301	631,038	112,838	116,515	124,608	8,093	7%
OFFICE OF STUDENT SU			633,297	1,567,029	1,032,488	(534,541)	-34%

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

Organization	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY22 to FY23 Difference	% Change FY2022 to FY2023
PSYCHOLOGY & SOCIAL	1,383,501	778,307	1,010,819	1,270,390	1,306,129	35,738	3%
INSTRU EXCEPT CHILD	6,028,720	6,426,887	6,402,648	18,698,175	5,454,371	(13,243,804)	-71%
PSYCHOLOGICAL SVC	611,988	640,906	326,417	586,305	275,000	(311,305)	-53%
MS EXTENDED LEARNING	27,218	8,856	491	390,616	66,667	(323,949)	-83%
EXT LEARNING HS	10,227		558	188,332	66,667	(121,665)	-65%
ES EXTENDED LEARNING	16,724	15,357	4,669	750,906	66,667	(684,239)	-91%
ES SUMMER PROGRAM	17,236	46,952	153,056	361,794		(361,794)	-100%
MS SUMMER PROGRAM	55,352	5,068		156,532		(156,532)	-100%
HS SUMMER PROGRAM	19,873	23,687	13,521	128,000	1,351,300	1,223,299	956%
Sub-Total	**19,014,593**	**19,042,835**	**20,508,004**	**40,021,463**	**23,602,691**	**(16,418,772)**	**-41%**
FINANCIAL SERVICES							
FINANCIAL SERVICES	37,806,771	42,958,382	38,848,465	20,902,858	21,891,220	988,361	5%
BUDGET SERVICES	753,765	790,121	683,138	711,690	778,216	66,526	9%
ACCOUNTING SERVICES	1,326,463	1,307,673	1,664,742	1,846,536	1,953,141	106,605	6%
PAYROLL & INS. SERV	1,684,236	1,783,690	1,670,739	1,842,592	2,005,698	163,106	9%
CONTRACTING/PURCH.	1,121,006	1,443,546	1,140,374	1,499,225	2,222,907	723,681	48%
RISK MANAGEMENT	8,217,365	7,611,054	6,899,756	7,384,766	5,820,570	(1,564,196)	-21%
GRANTS			1,477,911	165,338,374	561,404	(164,776,970)	-100%
EMERGENCY TASK FORCE		84,175	76,500				
EMERGENCY TASK FORCE		256,169					
DW INSTRUCTION	6,418,714	6,091,674	6,528,411	22,915,899	4,990,557	(17,925,343)	-78%
DW PUPIL SERVICES	592,427	563,380	585,497	642,841	617,415	(25,426)	-4%
DW IMPROVEMENT INSTR	1,118,144	1,425,280	1,174,658	990,196	978,535	(11,662)	-1%
DW GENERAL ADMIN	4,221,695	1,897,965	5,169,590	1,125,885	1,124,268	(1,617)	0%
DW SUPPORT SERVICES	616,299	1,050,263	2,052,514	973,033	1,002,691	29,658	3%
DW MAINTENANCE OPS	7,434,340	7,034,304	7,340,435	8,060,806	7,741,975	(318,830)	-4%
DW STUDENT TRANSPORT	6,018,402	5,699,939	5,947,999	5,731,665	5,473,317	(258,348)	-5%
DW CENTRAL SUPPORT	2,085,618	2,567,253	2,176,788	943,079	886,146	(56,934)	-6%
DW OTHER SUPPORT SRV			29,535	40,035	40,035		
DW TRANSFERS	758,351	902,600	744,727	902,600	2,042,897	1,140,297	126%
FULTON CARES	18,322	27,474					
LEGACY OF EXCELLENCE	79,033	59,149					
FIRST DAY FULTON	288	7,943	7,745	12,652		(12,652)	-100%
HELEN RUFFIN READING				1,384		(1,384)	-100%
HOLIDAY MEAL PROGRAM	1,872	829					
FIN SER GROWTH & DEV				15,899		(15,899)	-100%
Sub-Total	**80,273,111**	**83,562,864**	**84,219,525**	**241,882,017**	**60,130,991**	**(181,751,026)**	**-75%**
INFORMATION TECH							
INFORMATION TECH	517,051	474,965	457,326	1,016,460	1,014,112	(2,348)	0%
DATA WH & REPORTING	1,461,645	1,182,603	1,149,955	1,422,692	1,597,362	174,670	12%
FTE/STUD. ACCT INFO	2,168,710	2,176,195	2,074,287	1,842,201	1,975,709	133,508	7%
RECORD MGT-ARCHIVING	664,427	526,016	435,850	548,832	607,610	58,779	11%
INFRASTR & OPER	5,814,941	5,769,646	6,254,338	7,959,314	6,973,085	(986,230)	-12%
SAP PROJECT MGNT	3,349,411	3,389,250	3,363,237	4,111,351	3,851,165	(260,186)	-6%
IT- PROGRAM MGNT	31,063,070	39,358,067	73,980,964	98,256,822	63,106,304	(35,150,518)	-36%
SCHOOL TECH SUPP	7,745,102	7,912,935	8,150,885	8,555,014	9,887,476	1,332,462	16%
INFORMATION TECH	829,226	783,159	926,365	992,938	1,169,239	176,301	18%
ACCOUNTABILITY	953,933	587,943	735,641	1,625,740	1,844,135	218,395	13%
IT- PROGRAM MGNT		5,770,733	6,714,158	3,488,871	198,446	(3,290,425)	-94%
Sub-Total	**54,567,515**	**67,931,511**	**104,243,005**	**129,820,235**	**92,224,642**	**(37,595,593)**	**-29%**
OPERATIONS							
OPERATIONS	505,168	513,458	544,600	704,438	710,419	5,981	1%
PLANT/FAC SERV	265,914	272,462	287,764	284,603	258,614	(25,989)	-9%
CUSTODIAL SERVICES	2,421,270	2,494,835	3,052,510	3,402,981	3,778,556	375,575	11%
BUILDING PROGRAM	118,499,079	135,683,447	194,122,260	244,475,508	210,745,170	(33,730,338)	-14%
TRANSPORTATION	61,328,399	57,942,569	64,803,280	75,379,378	75,472,512	93,134	0%
WAREHOUSE OPERATIONS	1,842,797	1,664,425	1,688,276	1,916,718	1,994,765	78,046	4%
PRINTING SERVICES	793,580	750,364	889,844	848,003	861,977	13,973	2%
MAINTENANCE	17,786,151	17,092,515	16,960,694	23,852,592	21,923,060	(1,929,532)	-8%
PORTABLES	2,962,965	2,538,043	1,764,799	2,154,127	2,067,021	(87,106)	-4%

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

Organization	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY22 to FY23 Difference	% Change FY2022 to FY2023
BUILDING MANAGER	1,139,980	960,213	1,038,953	1,186,392	1,340,212	153,820	13%
PROPERTY CONTROL	1,680,325	1,057,945	671,347	5,014,638	6,267,309	1,252,671	25%
OPERATIONAL PLANNING	624,844	635,584	583,184	747,881	796,412	48,530	6%
CAPITAL IMPROVEMENT	456,018	618,540	3,048,185	3,115,974	2,766,643	(349,331)	-11%
TRANS-CUST SUPPORT	143,294	158,053	166,361	164,846	239,698	74,852	45%
SUPPORT-UTILITIES	2,085,273	1,927,195	1,457,371	20,269,066	20,453,332	184,265	1%
Sub-Total	**212,535,057**	**224,309,648**	**291,079,427**	**383,517,147**	**349,675,699**	**(33,841,448)**	**-9%**
SCHOOL NUTRITION							
SNP-CENTRAL SUPPORT	5,185,362	3,568,373	3,498,917	7,055,268	9,690,973	2,635,706	37%
SNP SUMMER SCHOOL	214,757	440,086	1,015,123	338,010	332,641	(5,369)	-2%
SNP F&R DISTRICTWIDE	580,617	626,002	531,505	1,024,775	1,448,715	423,940	41%
Sub-Total	**5,980,736**	**4,634,461**	**5,045,545**	**8,418,053**	**11,472,329**	**3,054,276**	**36%**
PENSION							
PENSION GOLD	35,986,937	36,505,191	37,232,638	37,452,894	40,536,318	3,083,425	8%
Sub-Total							
TALENT							
TALENT DIVISION	1,712,753	1,902,954	1,535,350	1,860,313	2,266,498	406,186	22%
TALENT - STAFFING	2,567,767	2,669,026	2,755,381	3,339,246	3,489,778	150,531	5%
TALENT-MGMT & ORG	1,196,054	1,478,285	1,517,373	1,952,465	1,675,883	(276,582)	-14%
LEARNING & DEV-STATE	210		13,761	93,500	93,500		
LEARNING & DEV-LOCAL	4,489,522	2,723,703	2,232,166	6,174,963	4,204,270	(1,970,693)	100%
Sub-Total	**9,966,306**	**8,773,969**	**8,054,031**	**13,420,488**	**11,729,929**	**(1,690,559)**	**-13%**
TOTAL - CENTRAL OFFICE	**468,603,198**	**496,293,624**	**600,034,469**	**955,847,784**	**653,381,485**	**(302,466,299)**	**-32%**

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

Organization	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY22 to FY23 Difference	% Change FY2022 to FY2023
ELEMENTARY SCHOOLS							
ABBOTTS HILL ES	5,797,899	5,940,731	5,457,890	5,739,929	5,572,214	(167,715)	-3%
ALPHARETTA ES	7,749,368	7,789,942	6,948,364	6,900,549	7,325,179	424,630	6%
BARNWELL ES	6,631,685	6,855,245	6,139,170	6,364,911	6,630,979	266,069	4%
BETHUNE ES	6,592,671	7,329,479	6,247,814	6,670,314	6,429,408	(240,906)	-4%
BROOKVIEW ES	5,319,112	5,632,651	5,247,053	5,742,154	5,546,277	(195,877)	-3%
CAMPBELL ES	7,776,386	8,224,437	8,112,861	8,631,104	8,102,018	(529,085)	-6%
COGBURN WOODS ES	6,655,093	7,362,246	6,218,371	6,673,470	6,617,869	(55,600)	-1%
COLLEGE PARK ES	7,325,980	7,561,124	7,391,700	7,839,095	7,159,919	(679,176)	-9%
CONLEY HILLS ES	6,966,745	7,081,045	6,908,349	6,922,555	6,544,552	(378,002)	-5%
CRABAPPLE CROSSING E	6,304,255	6,110,662	5,631,938	5,741,695	5,540,846	(200,850)	-3%
CREEK VIEW ES	6,987,271	7,308,492	6,488,913	7,707,591	8,014,638	307,047	4%
DOLVIN ES	6,587,619	6,543,011	5,870,712	6,285,618	6,349,782	64,164	1%
DUNWOODY SPRINGS ES	6,328,900	7,314,643	6,153,545	6,940,907	6,857,178	(83,729)	-1%
ESTHER JACKSON ES	7,201,345	7,456,009	7,743,849	7,786,416	7,777,124	(9,292)	0%
EVOLINE C. WEST ES	7,421,632	7,726,981	7,491,099	7,880,135	8,293,508	413,373	5%
FINDLEY OAKS ES	5,850,236	5,792,568	5,801,486	5,917,798	6,314,652	396,854	7%
GULLATT ES	6,757,499	7,424,000	7,277,418	8,076,606	8,115,418	38,812	0%
HAPEVILLE ES	7,613,755	8,161,370	7,182,043	7,584,205	7,454,998	(129,208)	-2%
HEARDS FERRY ES	7,529,579	7,598,091	7,261,595	7,420,615	7,579,241	158,626	2%
HEMBREE SPRINGS ES	6,427,135	7,164,335	6,880,753	6,842,711	6,911,959	69,248	1%
HERITAGE ES	6,422,507	6,338,577	6,624,607	6,974,916	6,731,273	(243,643)	-3%
HIGH POINT ES	7,089,908	6,856,504	6,248,820	7,281,432	7,548,945	267,513	4%
HILLSIDE ES	6,180,970	6,267,079	5,987,146	6,734,619	6,752,918	18,299	0%
HAMILTON E HOLMES ES	6,895,824	7,635,079	6,742,257	7,416,682	6,882,865	(533,817)	-7%
LAKE WINDWARD ES	8,291,693	8,274,274	7,786,135	8,089,263	8,582,385	493,122	6%
LIBERTY POINT ES	8,148,234	8,625,596	7,880,027	8,705,713	8,658,582	(47,131)	-1%
LOVE T. NOLAN ES	7,559,588	7,230,898	7,939,350	7,929,908	7,834,133	(95,775)	-1%
MANNING OAKS ES	7,246,458	7,173,379	6,994,589	7,729,690	7,211,741	(517,949)	-7%
MEDLOCK BRIDGE ES	6,445,637	6,519,945	6,390,308	6,918,114	7,020,080	101,966	1%
MIMOSA ES	9,488,592	8,507,174	8,410,379	9,622,707	9,030,344	(592,362)	-6%
ASA G. HILLIARD ES	7,553,960	7,257,893	7,010,381	7,145,048	6,877,147	(267,901)	-4%
MOUNTAIN PARK ES	7,675,030	8,183,840	7,641,601	8,099,863	8,075,100	(24,763)	0%
NEW PROSPECT ES	6,471,561	5,848,606	6,087,021	6,345,433	5,772,342	(573,091)	-9%
NORTHWOOD ES	6,340,848	6,768,703	5,642,782	6,646,193	6,561,749	(84,444)	-1%
OCEE ES	5,963,151	6,075,330	6,027,101	6,828,714	6,243,440	(585,274)	-9%
PALMETTO ES	6,001,924	5,749,691	5,526,891	5,584,082	5,621,195	37,113	1%
PARKLANE ES	6,203,586	6,053,939	6,032,027	5,633,923	5,034,606	(599,317)	-11%
RANDOLPH ES	5,636,847	5,520,110	5,206,795	5,797,588	5,890,880	93,293	2%
RENAISSANCE ES	6,438,789	6,521,157	6,620,271	7,033,050	7,100,261	67,212	1%
RIVER EVES ES	5,661,466	5,673,972	5,090,391	5,549,135	5,437,805	(111,331)	-2%
ROSWELL NORTH ES	7,040,765	7,453,366	7,167,903	8,056,371	8,296,320	239,949	3%
S.L. LEWIS ES	7,175,491	7,488,376	7,094,673	7,571,644	6,934,862	(636,782)	-8%
SEABORN LEE ES	5,363,171	5,437,200	5,232,115	5,583,567	5,244,554	(339,013)	-6%
SHAKERAG ES	5,846,983	5,947,207	5,529,834	5,831,362	5,982,652	151,291	3%
SPALDING DRIVE CH. E	4,726,158	4,738,857	4,930,321	4,740,614	4,773,435	32,821	1%
STATE BRIDGE ES	6,186,375	6,414,305	5,783,557	5,875,414	5,985,400	109,987	2%
STONEWALL TELL ES	6,757,361	6,737,993	6,479,682	7,136,170	6,967,555	(168,615)	-2%
SUMMIT HILL ES	5,881,024	6,281,659	6,430,677	6,171,048	6,992,775	821,727	13%
SWEET APPLE ES	7,040,939	7,458,305	7,417,623	7,366,244	7,793,605	427,360	6%
WILSON CREEK ES	6,876,507	7,065,893	6,683,038	6,799,386	7,380,306	580,920	9%
WOODLAND CHARTER ES	9,610,479	9,481,653	9,279,367	9,324,942	9,235,729	(89,213)	-1%
OAKLEY ES	7,500,293	7,776,773	7,217,712	7,635,606	7,569,709	(65,897)	-1%
LAKE FOREST ES	9,184,668	8,843,152	8,804,250	9,405,440	9,437,616	32,176	0%
ISON SPRINGS ES	6,881,353	7,876,078	6,892,073	7,156,114	6,437,173	(718,940)	-10%
BIRMINGHAM FALLS ES	6,755,477	7,086,673	6,484,136	6,875,210	6,803,418	(71,791)	-1%
FELDWOOD ES	7,548,472	8,581,475	7,459,213	7,675,599	7,627,298	(48,301)	-1%
CLIFTONDALE ES	6,839,115	6,732,468	6,857,453	7,314,949	7,584,434	269,485	4%
GA BAPTIST	334,540	519,998	481,995	527,085	101,024	(426,061)	-81%
WOLF CREEK ES	7,521,713	7,410,706	8,440,242	8,861,775	9,073,903	212,128	2%

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Five-Year
(All Funds)

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VICKERY MILL ES	5,710,045	6,448,426	6,102,899	6,533,117	6,637,417	104,300	2%
K-2 VIRTUAL				1,413,686		(1,413,686)	-100%
ES HOLDING				(5,760,990)	(7,108,623)	(1,347,634)	23%
MIDDLE SCHOOLS							
AUTREY MILL MS	11,662,440	11,387,370	11,311,416	10,712,742	11,085,209	372,468	3%
BEAR CREEK MS	11,184,692	11,630,599	11,173,003	11,657,222	11,609,153	(48,069)	0%
CAMP CREEK MS	8,389,946	7,594,511	7,933,232	8,106,980	8,700,153	593,172	7%
CRABAPPLE MS	8,414,291	8,509,549	8,146,920	8,502,848	8,769,537	266,689	3%
ELKINS POINTE MS	11,143,397	10,910,571	10,437,568	10,497,788	10,558,231	60,443	1%
HAYNES BRIDGE MS	8,732,294	8,521,146	8,301,351	8,134,639	8,250,252	115,613	1%
HOLCOMB BRIDGE MS	8,421,692	7,638,602	7,949,779	8,279,196	8,315,680	36,484	0%
HOPEWELL MS	12,084,280	12,586,859	11,720,297	11,829,470	11,653,897	(175,572)	-1%
MCNAIR MS	8,056,231	9,364,001	9,723,826	10,505,662	11,016,319	510,658	5%
NORTHWESTERN MS	11,468,754	11,962,511	11,725,085	10,534,697	10,716,710	182,013	2%
PAUL D. WEST MS	9,911,047	9,997,966	9,019,161	10,264,345	10,795,095	530,750	5%
RIDGEVIEW MS	10,978,049	12,168,447	10,543,243	11,113,989	10,739,670	(374,318)	-3%
RIVER TRAIL MS	10,781,487	10,833,575	10,970,469	10,247,507	10,436,862	189,355	2%
SANDTOWN MS	9,012,674	9,245,814	10,175,543	10,217,895	10,469,080	251,185	2%
SANDY SPRINGS MS	9,340,616	9,984,644	9,052,219	9,748,273	10,013,023	264,750	3%
TAYLOR ROAD MS	11,693,720	12,051,839	11,901,627	11,032,463	11,553,607	521,144	5%
WEBB BRIDGE MS	10,867,461	11,032,814	10,685,767	10,556,360	10,870,899	314,540	3%
WOODLAND MS	8,869,757	8,207,175	8,321,484	9,126,864	9,518,271	391,407	4%
RENAISSANCE MS	10,588,328	11,372,498	10,654,129	10,893,910	11,413,271	519,361	5%
MS HOLDING				(2,089,524)	(3,156,755)	(1,067,231)	51%
HIGH SCHOOLS							
ALPHARETTA HS	17,210,174	18,196,750	17,953,426	17,814,358	18,162,751	348,393	2%
BANNEKER HS	18,499,383	17,439,650	17,693,612	19,182,611	19,733,158	550,547	3%
CENTENNIAL HS	17,177,936	17,554,412	17,459,708	17,918,984	18,267,870	348,886	2%
CHATTAHOOCHEE HS	16,730,497	16,522,535	16,444,070	15,536,396	15,995,728	459,333	3%
CREEKSIDE HS	17,058,676	16,242,494	16,787,434	17,800,849	17,977,869	177,020	1%
MILTON HS	18,309,276	18,578,432	17,750,904	16,611,407	17,045,441	434,034	3%
NORTH SPRINGS HS	14,080,511	14,142,608	13,403,443	13,501,792	13,521,405	19,613	0%
NORTHVIEW HS	14,869,405	14,772,793	14,518,211	14,407,219	14,638,733	231,514	2%
RIVERWOOD HS	15,261,067	15,741,351	15,207,919	15,737,546	16,215,464	477,918	3%
ROSWELL HS	18,402,268	18,888,646	18,510,009	18,057,896	18,514,504	456,608	3%
TRI-CITIES HS	16,826,584	16,176,996	15,922,296	17,976,496	17,918,079	(58,417)	0%
WESTLAKE HS	16,654,254	17,762,917	18,004,784	18,192,721	19,256,103	1,063,382	6%
JOHNS CREEK HS	16,885,317	17,450,455	17,175,618	15,935,943	15,929,929	(6,014)	0%
LANGSTON HUGHES HS	17,883,501	18,294,901	18,574,924	20,150,438	19,826,958	(323,481)	-2%
SOUTH METRO	295,461	144,657		300,000	300,000		
MILTON CENTER	3,417	80					
FLAT SHOALS	12,640,656	12,742,615	13,075,379	27,276,799	28,872,007	1,595,208	6%
CAMBRIDGE HS	15,529,814	16,388,007	15,604,767	14,997,946	14,825,215	(172,731)	-1%
WELLSPRINGS LIVING R	256,485	240,367	209,022	220,370	345,636	125,266	57%
COLLEGE AND CAREER A	1,321,096	1,208,289	1,239,079	1,317,584	1,313,052	(4,533)	0%
INNOVATION ACADEMY			1,365,217	8,327,605	10,045,118	1,717,514	21%
GLOBAL IMPACT ACAD		84,065	931,381	5,589,195	5,793,568	204,372	4%
FA VIRTUAL EXCELLENC			26,315	9,072,541	10,136,798	1,064,258	12%
HS HOLDING				8,085,151	6,711,257	(1,373,894)	-17%
Subtotal	**265,895,777**	**268,573,022**	**267,857,519**	**314,011,847**	**321,346,643**	**7,334,796**	**2%**
ALTERNATIVE SCHOOLS							
INDEPENDENCE HS	3,879,402	2,903,285	2,313,791	2,349,059	2,308,874	(40,185)	-2%
MCCLARIN HS	3,036,227	2,547,018	2,333,557	2,531,175		(2,531,175)	-100%
NORTH CROSSROADS	2,424,836	2,424,837	2,444,113	2,424,839	3,924,837	1,499,998	62%
VIRTUAL PROGRAM	2,114,669	2,282,536	3,051,375	3,181,562	2,355,373	(826,189)	-26%
Subtotal	**11,455,135**	**10,157,677**	**10,142,836**	**10,486,635**	**8,589,084**	**(1,897,551)**	**-18%**

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

Organization	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	FY22 to FY23 Difference	% Change FY2022 to FY2023
CHARTER SCHOOLS							
AMANA ACADEMY CH. ES	7,182,814	7,432,834	7,766,984	8,474,108	8,351,470	(122,638)	-1%
KIPP CHARTER MS	3,925,912	4,203,086	4,331,927	4,798,866	5,081,236	282,370	6%
HAPEVILLE CHARTER MS	4,829,240	5,326,466	5,532,240	5,364,445		(5,364,445)	-100%
MAIN STREET CHARTER MS	7,777,190	7,741,420	8,138,088	8,790,207	8,271,316	(518,891)	-6%
HAPEVILLE CHARTER HS CAREER ACADEMY	5,687,079	5,674,425	6,083,953	6,757,625	6,340,693	(416,931)	-6%
CHATTAHOOCHEE HILLS CH. ES	5,390,314	6,056,843	6,157,267	6,007,413	5,876,830	(130,583)	-2%
RISE GRAMMAR	3,535,422	3,735,650	4,112,180	5,144,014	4,599,940	(544,073)	-11%
RISE PREP SCHOOL	4,093,768	3,596,160	3,801,132	4,626,213	4,507,347	(118,865)	-3%
SKYVIEW	2,631,648	2,772,143	2,812,828	3,410,868	2,555,668	(855,200)	-25%
FULTON ACADEMY OF SCIENCE AND TECHNOLOGY ES	5,763,585	6,211,932	6,203,133	6,816,155	6,613,602	(202,553)	-3%
Subtotal	**50,816,971**	**52,750,959**	**54,939,732**	**60,189,913**	**52,198,104**	**(7,991,809)**	**-13%**
PRIVATE SCHOOLS							
PRIVATE SCHOOLS	112,924	73,072		901,161		(901,161)	-100%
Subtotal	**112,924**	**73,072**	**-**	**901,161**	**-**	**(901,161)**	**-100%**
TOTAL - SCHOOLS	**924,203,630**	**941,794,587**	**917,798,769**	**989,291,680**	**983,218,108**	**(15,983,618)**	**-2%**
DISTRICT TOTAL	**1,392,806,828**	**1,438,088,211**	**1,517,833,238**	**1,945,139,464**	**1,636,599,594**	**(318,449,917)**	**-16.37%**



Funds 100 & 150
General Fund

State Allotment Overview

The Quality Basic Education Act was passed by an unprecedented unanimous vote of the Georgia General Assembly in 1985 and became effective July 1, 1986. This Act describes the programs which the State of Georgia authorizes and supports in an effort to provide a quality basic education to all Georgia children. Periodically, the Georgia General Assembly has amended the original Act, with the most recent change effective for fiscal year (FY) 2016. For funding purposes, currently the Act identifies 19 QBE programs. [1]

A program is a plan of activities designed to accomplish a predetermined objective. There are 19 individual QBE programs classified within two broad program areas. The two program areas are:

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

The 19 individual programs are classified within those two categories as follows:

General and Career Education Programs

- Kindergarten
- Primary - Grades 1 - 3
- Upper Elementary – Grades 4-5
- Middle Grades Program - Grades 6-8
- High School - Grades 9 – 12
- High School – Grades 9-12, 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

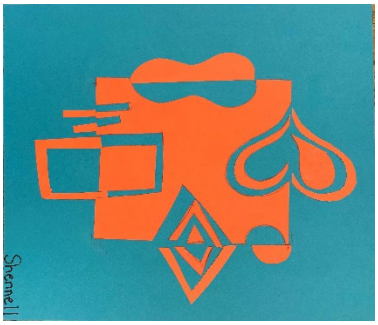
The early intervention program serves students who are at risk of not reaching or maintaining academic grade level, including but not limited to students who are identified through the first grade readiness assessment required by Code Sections 20-2-151 and 20-2-281 and students with identified academic 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.

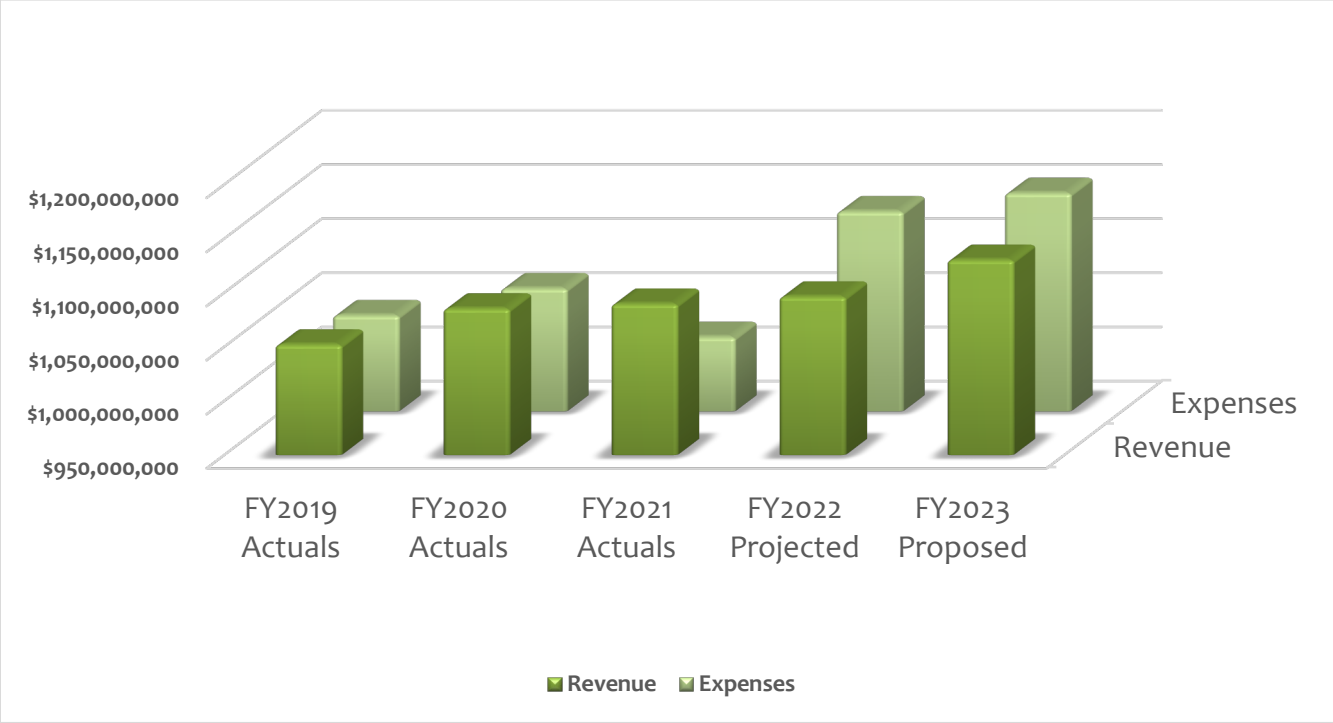
Program Name	FTE	Assigned Weight
Kindergarten	15.0	1.6627
Kindergarten – Early Intervention	11.0	2.0527
Primary Grades 1-3	17.0	1.2903
Primary Grades 1-3 - Early Intervention	11.0	1.8065
Upper Elementary 4-5	23.0	1.0375
Upper Elementary 4-5- Early Intervention	11.0	1.8006
Middle Grades 6-8	23.0	1.0298
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 $1,130,580,087 and budgeted appropriations are $1,152,099,216. The majority of General Fund revenue comes from local and other local sources (63.57%). The state revenue makes up about 33.75% of the FY23 proposed revenue budget. The remaining sources are Federal.

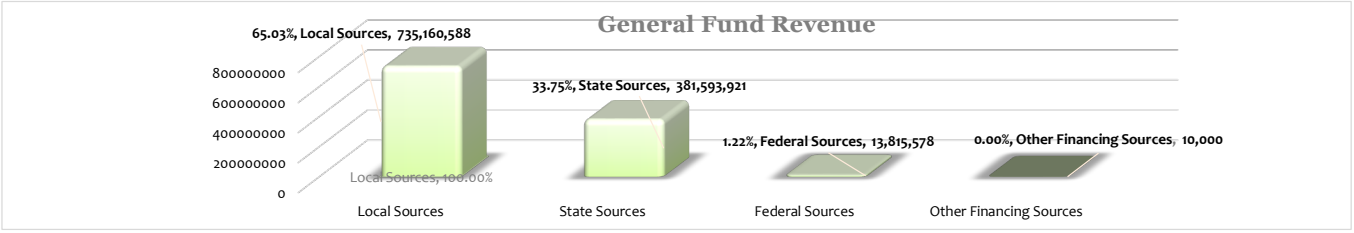
FY23 General Fund Revenue Sources

Category	Amount	% of Total
Local	$ 718,665,107	63.57%
Other Local	$ 16,505,482	1.46%
State	$ 381,593,921	33.75%
Federal	$ 13,815,578	1.22%
Transfers In	$ -	0.00%
Total Funds Available	**$ 1,130,580,087**	**100.00%**

Revenue

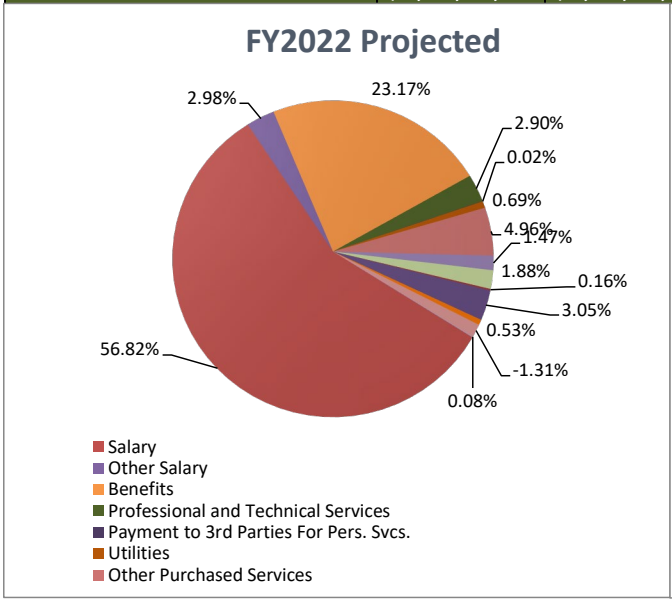
	REVENUE SOURCES	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY22 to FY23
LOCAL SOURCES							
1110	Ad Valorem Taxes	616,495,506	619,369,487	650,477,266	668,291,050	685,488,225	2.57%
1190	Other Taxes	1,108,221	990,423	1,868,049	1,213,791	5,460,341	349.86%
1191	Local Sources	31,364,105	33,375,643	38,364,633	27,579,731	27,716,540	0.50%
1310	Tuition From Individuals	1,030,426	1,247,012	1,019,210	1,012,500	1,160,500	14.62%
1350	Summer School Tuition	225	-	-	-	-	0.00%
1500	Investment Income	7,139,453	4,730,420	329,998	600,000	275,000	-54.17%
1611	Student Sales - Breakfast And Lunch	(76)	153	-	-	-	0.00%
1910	Rental Of Property	1,615,056	1,311,049	656,726	1,522,079	1,369,871	-10.00%
1931	Sale of Land	552,458	200,400	100	-	-	0.00%
1932	Sale Of Buildings, Machinery and Equipment	10,000	-	25,000	-	15,000	0.00%
1933	Sale of Buses	2,750	2,137	9,646	-	70,000	0.00%
1950	Services to Other LUA	876	-	1,228	-	-	0.00%
1970	Operating Revenues	619,452	623,728	1,123,707	550,000	575,000	4.55%
1990	Federal Indirect Cost Reimbursement	4,344,416	3,430,273	2,504,800	4,240,276	8,200,000	93.38%
1995	Other Local Revenues	9,208,831	5,470,123	5,343,998	4,430,611	4,477,111	1.05%
1996	Miscellaneous	-	-	3,457,559	-	353,000	0.00%
TOTAL LOCAL SOURCES		**673,491,700**	**670,750,846**	**705,181,921**	**709,440,037**	**735,160,588**	**3.63%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	494,421,112	539,510,692	531,955,726	515,148,245	529,735,184	2.83%
3122	QBE Allotment (Operating Costs)	39,804,480	44,027,826	37,726,491	45,425,248	46,672,678	2.75%
3124	QBE Contra Account - Austerity Reduction	-	(6,006,100)	(11,989,542)	(15,082,731)	-	-100.00%
3125	Total State Categorical Grants	6,954,288	7,011,314	8,157,187	6,902,538	7,391,709	7.09%
3140	QBE Contra Account (Debit)- 5 Mill Share	(175,484,813)	(183,902,995)	(195,403,177)	(199,270,636)	(209,025,606)	4.90%
3400	Grants From Pre-K Lottery	74,555	-	-	-	-	0.00%
3600	State of Ga Capital Outlay	-	314,092	(720)	-	-	0.00%
3800	Other Grants From Georgia Department Of Education	5,738,645	8,773,284	5,145,174	6,222,047	6,264,956	0.69%
3912	On Behalf Payments - Teachers Retirement	80,205	81,879	71,486	-	-	0.00%
3955	ACE Medicaid Recovery	55,361	71,059	20,456	35,000	555,000	1485.71%
3995	Funds From Other State Agencies	777,484	396,151	1,950,788	500,000	-	-100.00%
TOTAL STATE SOURCES		**372,421,316**	**410,277,201**	**377,633,869**	**359,879,711**	**381,593,921**	**6.03%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	715,090	786,624	905,033	13,815,578	13,815,578	0.00%
TOTAL FEDERAL SOURCES		**715,090**	**786,624**	**905,033**	**13,815,578**	**13,815,578**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	46,916	-	2,482	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	287,630	64,537	121,874	10,000	10,000	0.00%
5600	Unassigned	382,389	533,889	442,389	-	-	0.00%
5995	Other Sources	5,340	1,840	69,526	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**722,275**	**600,266**	**636,271**	**10,000**	**10,000**	**0.00%**
GRAND TOTAL		**1,047,350,382**	**1,082,414,938**	**1,084,357,093**	**1,083,145,326**	**1,130,580,087**	**4.38%**

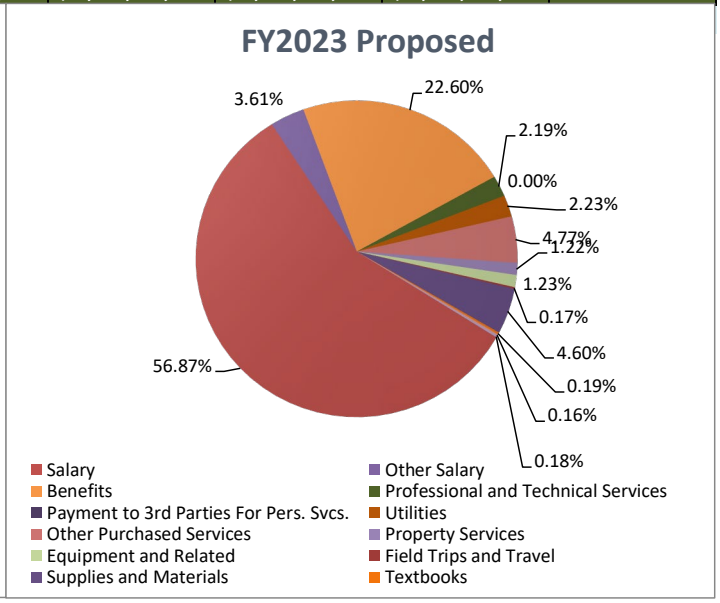
PER PUPIL	FY2019 SEAT Day	FY2020 SEAT Day	FY2021 SEAT Day	FY2022 SEAT Day	FY2023 Proposed	% Change FY22 to FY23
Enrollment	**94,049**	**93,091**	**90,328**	**90,242**	**89,450**	**-0.88%**
Local Sources	$7,161.07	$7,205.32	$7,806.90	$7,861.53	$8,218.68	4.54%
State Sources	$3,959.86	$4,407.27	$4,180.70	$3,987.94	$4,266.00	6.97%
Federal Sources	$7.60	$8.45	$10.02	$153.09	$154.45	0.89%
Other Local Sources	$7.68	$6.45	$7.04	$0.11	$0.11	0.89%
TOTAL BUDGET	**$11,136.22**	**$11,627.49**	**$12,004.66**	**$12,002.67**	**$12,639.24**	**5.30%**



Expenditures

OPERATING BUDGET	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY22 to FY23
PERSONNEL						
Salary	570,969,085	600,465,878	593,327,359	662,254,346	655,188,749	-1.07%
Other Salary	33,517,120	30,573,902	28,398,485	34,713,915	41,582,820	19.79%
Total Salaries	**604,486,206**	**631,039,780**	**621,725,844**	**696,968,261**	**696,771,569**	**-0.03%**
Benefits	249,725,869	263,097,992	252,010,515	270,025,090	260,343,695	-3.59%
Total Salaries and Benefits	**854,212,074**	**894,137,772**	**873,736,359**	**966,993,351**	**957,115,264**	**-1.02%**
NON-PERSONNEL						
Professional and Technical Services	37,667,814	31,641,247	29,673,956	33,772,212	25,193,260	-25.40%
Payment to 3rd Parties For Pers. Svcs.	1,625,085	228,084	86,672	280,601	-	-100.00%
Utilities	23,090,079	20,291,563	5,966,938	8,069,513	25,676,809	218.20%
Other Purchased Services	51,771,425	54,904,649	55,358,186	57,819,841	54,968,221	-4.93%
Property Services	16,563,381	15,186,513	12,661,278	17,078,787	14,004,019	-18.00%
Equipment and Related	21,395,568	19,381,301	21,461,436	21,941,758	14,168,039	-35.43%
Field Trips and Travel	2,953,351	1,743,337	322,688	1,828,516	1,938,428	6.01%
Supplies and Materials	21,192,725	18,833,309	27,604,462	35,498,806	52,972,643	49.22%
Textbooks	7,548,889	10,997,293	2,670,182	6,172,708	2,211,500	-64.17%
Other	261,889	(4,456,027)	(11,350,486)	(15,249,226)	1,808,137	-111.86%
Transfers	745,760	1,052,048	768,780	902,600	2,042,897	126.33%
Total Other Operating Expenses	**184,815,965**	**169,803,316**	**145,224,092**	**168,116,115**	**194,983,953**	**15.98%**
TOTAL BUDGET	**$ 1,039,028,040**	**$ 1,063,941,088**	**$ 1,018,960,451**	**$ 1,135,109,467**	**$ 1,152,099,216**	**1.50%**

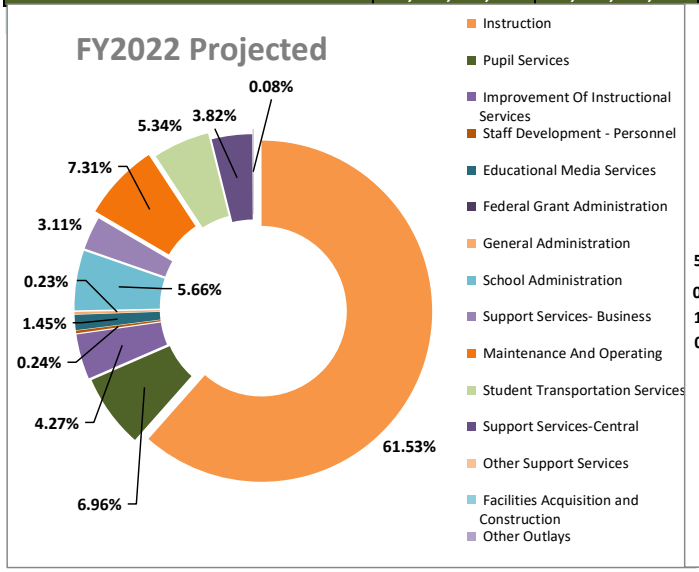


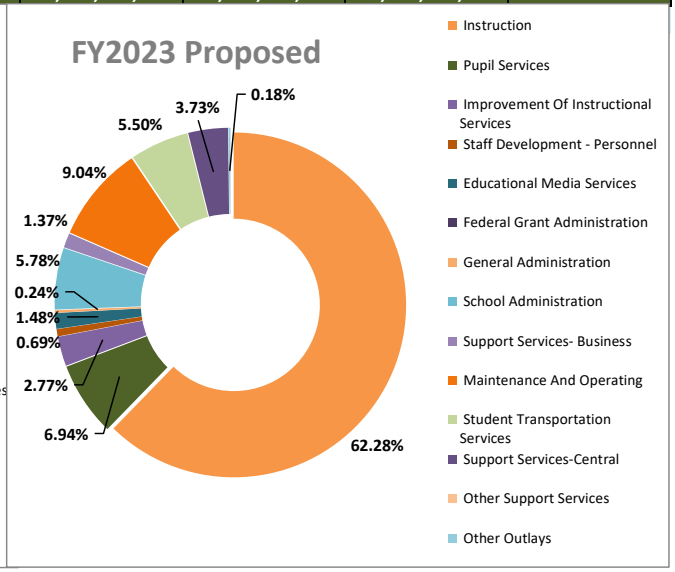


PER PUPIL	FY2019 SEAT Day	FY2020 SEAT Day	FY2021 SEAT Day	FY2022 SEAT Day	FY2023 Proposed	% Change FY22 to FY23
ENROLLMENT	**94,049**	**93,091**	**90,328**	**90,242**	**89,450**	**-0.88%**
Total Salary	6,427.35	6,778.74	6,882.98	7,723.32	7,789.51	0.86%
Benefits	2,655.27	2,826.25	2,789.95	2,992.23	2,910.49	-2.73%
Purchased Services	968.26	932.14	942.33	1,018.07	896.16	-11.97%
Utilities	245.51	217.98	66.06	89.42	287.05	221.01%
Property Services	176.11	163.14	140.17	189.26	156.56	-17.28%
Equipment and Related	227.49	208.20	237.59	243.14	158.39	-34.86%
Field Trips and Travel	31.40	18.73	3.57	20.26	21.67	6.95%
Supplies and Materials	225.34	202.31	305.60	393.37	592.20	50.54%
Textbooks	80.27	118.13	29.56	68.40	24.72	-63.86%
Transfers/ Other	10.71	(36.57)	(117.15)	(158.98)	43.05	-127.08%
TOTAL PER PUPIL	**$ 11,047.73**	**$ 11,429.04**	**$ 11,280.67**	**$ 12,578.51**	**$ 12,879.81**	**2.40%**

By Function

OPERATING BUDGET	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY22 to FY23
Instruction	647,827,121	681,431,358	648,393,344	698,409,848	717,512,463	2.74%
Pupil Services	66,524,610	68,956,368	70,733,459	78,967,394	79,979,328	1.28%
Improvement Of Instructional Services	38,383,848	36,155,719	39,877,046	48,423,074	31,961,506	-34.00%
Staff Development - Personnel	2,631,186	1,723,236	861,634	2,778,296	7,942,510	185.88%
Educational Media Services	15,326,674	15,236,953	17,082,962	16,443,907	16,999,401	3.38%
Federal Grant Administration	-	-	-	-	-	0.00%
General Administration	6,092,593	3,308,910	6,499,770	2,575,071	2,783,200	8.08%
School Administration	59,764,455	59,630,246	59,641,491	64,242,792	66,540,532	3.58%
Support Services- Business	18,799,385	15,621,329	16,094,141	35,335,783	15,728,660	-55.49%
Maintenance And Operating	84,287,002	87,157,511	69,275,079	82,939,027	104,203,480	25.64%
Student Transportation Services	55,786,467	53,692,932	48,679,145	60,651,137	63,419,227	4.56%
Support Services-Central	35,004,556	39,868,163	41,027,954	43,395,475	42,945,976	-1.04%
Other Support Services	210	-	29,535	40,035	40,035	0.00%
School Nutrition	11,278	11,132	9,725	5,028	-	-100.00%
Facilities Acquisition and Construction	7,830,303	122,791	10,439	-	-	0.00%
Other Outlays	758,351	1,020,993	744,727	902,600	2,042,897	126.33%
TOTAL OPERATING BUDGET	**1,039,028,040**	**1,063,937,641**	**1,018,960,451**	**1,135,109,467**	**1,152,099,216**	**1.50%**





PER PUPIL	FY2019 SEAT Day	FY2020 SEAT Day	FY2021 SEAT Day	FY2022 SEAT Day	FY2023 Proposed	% Change FY22 to FY23
ENROLLMENT	**94,049**	**93,091**	**90,328**	**90,242**	**89,450**	**-0.88%**
Instruction	$6,888.19	$7,320.06	$7,178.21	$7,739.30	$8,021.38	3.64%
Pupil Services	$707.34	$740.74	$783.07	$875.06	$894.12	2.18%
Improvement Of Instr Serv	$408.13	$388.39	$441.47	$536.59	$357.31	-33.41%
Staff Development - Personnel	$27.98	$18.51	$9.54	$30.79	$88.79	188.41%
Educational Media Service	$162.96	$163.68	$189.12	$182.22	$190.04	4.29%
General Administration	$64.78	$35.54	$71.96	$28.54	$31.11	9.04%
School Administration	$635.46	$640.56	$660.28	$711.89	$743.89	4.49%
Support Services - Busine	$199.89	$167.81	$178.17	$391.57	$175.84	-55.09%
Maintenance And Operating	$896.20	$936.26	$766.93	$919.07	$1,164.94	26.75%
Student Transport Service	$593.16	$576.78	$538.92	$672.09	$708.99	5.49%
Support Services-Central	$372.19	$428.27	$454.21	$480.88	$480.11	-0.16%
Other Support Services	$0.00	$0.00	$0.33	$0.44	$0.45	0.89%
Other Outlays	$8.06	$10.97	$8.24	$10.00	$22.84	128.34%
TOTAL PER PUPIL	**$11,047.73**	**$11,429.01**	**$11,280.67**	**$12,578.51**	**$12,879.81**	**2.40%**

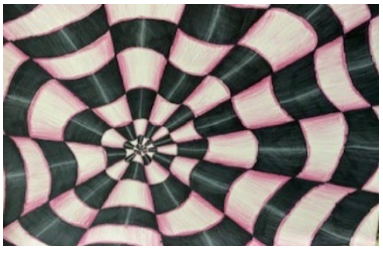
Fulton County Schools
Where Students Come First

FY23 Budget Summary

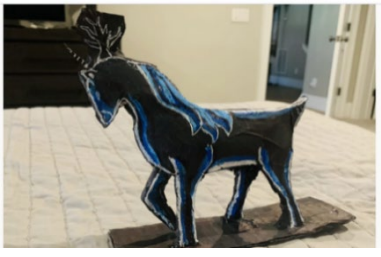
Revenue				
Source	**Amount**		**Per Pupil**	**% of Total**
State Revenue	$	381,593,921	$ 4,266	33.75%
Local Revenue	$	735,170,588	$ 8,219	65.03%
Federal Revenue	$	13,815,578	$ 154	1.22%
Total Revenue	***$***	***1,130,580,087***	***$ 12,639***	***100.00%***

Expenditures				
Function	**Amount**		**Per Pupil**	**% of Total**
Instruction	$	717,512,463	$ 8,021	62.28%
Pupil Services	$	79,979,328	$ 894	6.94%
Improvement of Instruction	$	31,961,506	$ 357	2.77%
Staff Development - Personnel	$	7,942,510	$ 89	0.69%
Educational Media Services	$	16,999,401	$ 190	1.48%
General Administration	$	2,783,200	$ 31	0.24%
School Administration	$	66,540,532	$ 744	5.78%
Support Services-Business	$	15,728,660	$ 176	1.37%
Maintenance and Operating	$	104,203,480	$ 1,165	9.04%
Student Transport Services	$	63,419,227	$ 709	5.50%
Support Services-Central	$	42,945,976	$ 480	3.73%
Other Support Services	$	40,035	$ 0	0.00%
Other Outlays	$	2,042,897	$ 23	0.18%
Total Expenditures	***$***	***1,152,099,216***	***$ 12,880***	***100%***

Fund Balance			% of Expenditures
Beginning Fund Balance	$	338,524,327	
Net Change in Fund Balance	$	(21,519,130)	
Ending Fund Balance	***$***	***317,005,198***	***27.52%***

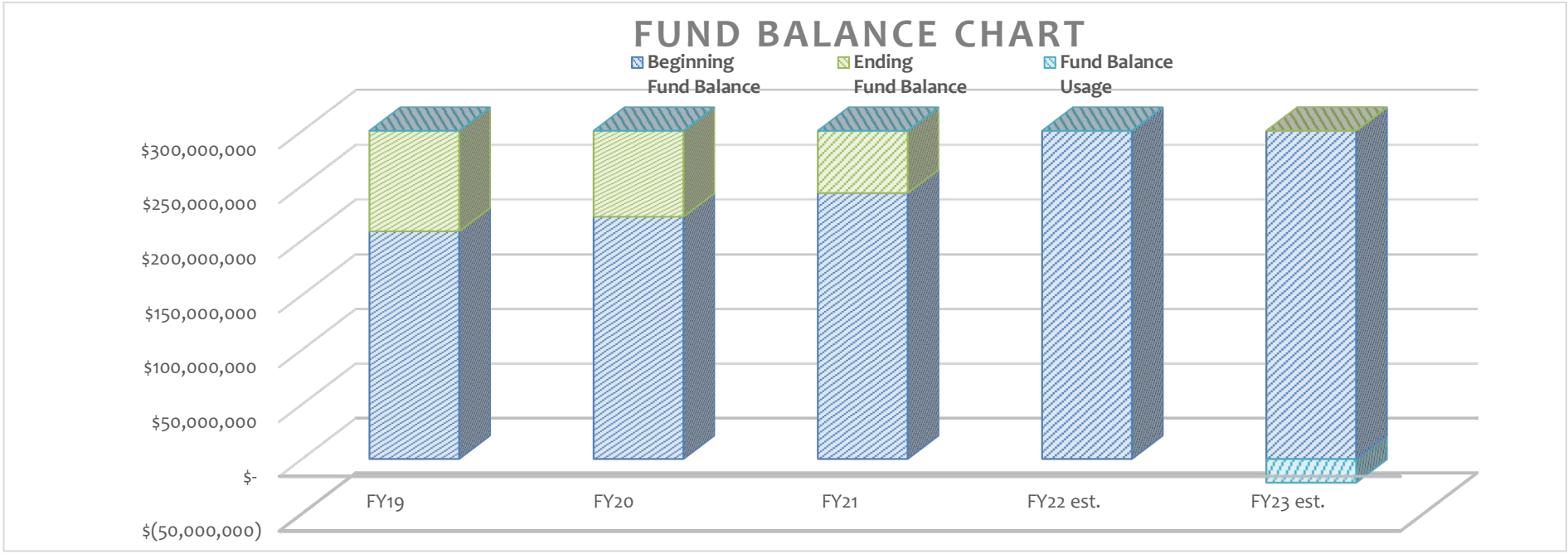






Fund Balance History

Fiscal Year	Beginning Fund Balance	Nonspendable	Restricted	Committed	Assigned	Unassigned	Ending Fund Balance	Fund Balance Usage
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	$ 243,097,404	$ -	$ -	$ 174,270,035	$ 4,000,000	$ 125,502,468	$ 303,772,503	$ 60,675,099
FY22 est.	$ 303,772,503	$ -	$ -	$ 164,463,663	$ 4,000,000	$ 170,060,664	$ 338,524,327	$ 34,751,824
FY23 est.	$ 338,524,327	$ -	$ -	$ 172,814,882	$ 18,792,000	$ 125,398,316	$ 317,005,198	$ (21,519,129)



Fulton County Schools

Where Students Come First

General Fund

Selected Program Budgets

SPECIAL ED. CAT. I-V
General Fund

	Salary	Other Salary	Benefits	Total Budget
ELEMENTARY SCHOOLS				
ABBOTTS HILL ES	$ 524,659	$ 8,100	$ 200,175	$ 732,934
ALPHARETTA ES	$ 1,532,798	$ 22,780	$ 563,121	$ 2,118,699
ASA HILLIARD ES	$ 669,999	$ 9,880	$ 246,226	$ 926,105
BARNWELL ES	$ 710,985	$ 9,880	$ 259,887	$ 980,752
BETHUNE ES	$ 282,779	$ 3,980	$ 104,547	$ 391,306
BROOKVIEW ES	$ 282,779	$ 3,980	$ 104,547	$ 391,306
CAMPBELL ES	$ 1,157,753	$ 17,980	$ 433,631	$ 1,609,365
COGBURN WOODS ES	$ 539,866	$ 6,860	$ 193,953	$ 740,678
COLLEGE PARK ES	$ 640,312	$ 8,920	$ 234,936	$ 884,169
CONLEY HILLS ES	$ 770,533	$ 12,080	$ 291,952	$ 1,074,566
CRABAPPLE CROSSING E	$ 424,124	$ 5,900	$ 154,449	$ 584,473
CREEK VIEW ES	$ 424,124	$ 5,900	$ 154,449	$ 584,473
DOLVIN ES	$ 357,534	$ 4,940	$ 130,389	$ 492,863
DUNWOODY SPRINGS ES	$ 666,004	$ 10,020	$ 250,077	$ 926,102
JACKSON, ESTHER ES	$ 1,075,956	$ 18,260	$ 415,795	$ 1,510,010
WEST, EVOLINE C. ES	$ 428,207	$ 5,900	$ 155,340	$ 589,447
FINDLEY OAKS ES	$ 718,509	$ 13,460	$ 290,148	$ 1,022,118
GULLATT ES	$ 569,640	$ 7,960	$ 209,985	$ 787,585
HAPEVILLE ES	$ 800,307	$ 13,180	$ 307,985	$ 1,121,472
HEARDS FERRY ES	$ 1,187,243	$ 20,320	$ 459,146	$ 1,666,708
HEMBREE SPRINGS ES	$ 875,062	$ 14,140	$ 333,828	$ 1,223,030
HERITAGE ES	$ 751,884	$ 9,740	$ 268,806	$ 1,030,430
HIGH POINT ES	$ 498,879	$ 6,860	$ 180,291	$ 686,031
HILLSIDE ES	$ 1,153,386	$ 19,220	$ 442,222	$ 1,614,828
HOLMES, HAMILTON ES	$ 387,308	$ 6,040	$ 146,422	$ 539,770
LAKE WINDWARD ES	$ 1,574,463	$ 26,220	$ 600,825	$ 2,201,508
LIBERTY POINT ES	$ 1,228,426	$ 18,940	$ 458,582	$ 1,705,949
NOLAN, LOVE T. ES	$ 670,086	$ 10,020	$ 250,969	$ 931,075
MANNING OAKS ES	$ 528,653	$ 7,960	$ 196,324	$ 732,937
MEDLOCK BRIDGE ES	$ 1,001,201	$ 17,300	$ 389,952	$ 1,408,453
MIMOSA ES	$ 826,639	$ 10,700	$ 294,648	$ 1,131,987
MOUNTAIN PARK ES	$ 1,198,367	$ 19,080	$ 452,031	$ 1,669,479
NEW PROSPECT ES	$ 945,735	$ 15,100	$ 358,779	$ 1,319,613
NORTHWOOD ES	$ 740,759	$ 10,980	$ 275,920	$ 1,027,659
OCEE ES	$ 845,288	$ 13,040	$ 317,795	$ 1,176,123
PALMETTO ES	$ 770,533	$ 12,080	$ 291,952	$ 1,074,566
PARKLANE ES	$ 353,452	$ 4,940	$ 129,498	$ 487,889
RANDOLPH ES	$ 323,678	$ 3,840	$ 113,465	$ 440,983
RENAISSANCE ES	$ 800,307	$ 13,180	$ 307,985	$ 1,121,472
RIVER EVES ES	$ 353,452	$ 4,940	$ 129,498	$ 487,889
ROSWELL NORTH ES	$ 886,187	$ 12,900	$ 326,713	$ 1,225,800
LEWIS, S.L. ES	$ 666,004	$ 10,020	$ 250,077	$ 926,102
LEE, SEABORN ES	$ 282,779	$ 3,980	$ 104,547	$ 391,306
SHAKERAG ES	$ 383,226	$ 6,040	$ 145,530	$ 534,796
SPALDING DRIVE CH ES	$ 494,885	$ 7,000	$ 184,143	$ 686,027
STATE BRIDGE ES	$ 282,779	$ 3,980	$ 104,547	$ 391,306
STONEWALL TELL ES	$ 640,312	$ 8,920	$ 234,936	$ 884,169

SPECIAL ED. CAT. I-V
General Fund

	Salary	Other Salary	Benefits	Total Budget
SUMMIT HILL ES	$ 729,634	$ 12,220	$ 283,034	$ 1,024,888
SWEET APPLE ES	$ 845,288	$ 13,040	$ 317,795	$ 1,176,123
WILSON CREEK ES	$ 428,207	$ 5,900	$ 155,340	$ 589,447
WOODLAND CHARTER ES	$ 781,658	$ 10,840	$ 284,838	$ 1,077,336
OAKLEY ES	$ 494,797	$ 6,860	$ 179,400	$ 681,057
LAKE FOREST ES	$ 997,759	$ 13,720	$ 360,583	$ 1,372,061
ISON SPRINGS ES	$ 834,163	$ 14,280	$ 324,909	$ 1,173,352
BIRMINGHAM FALLS ES	$ 841,206	$ 13,040	$ 316,903	$ 1,171,149
FELDWOOD ES	$ 636,230	$ 8,920	$ 234,045	$ 879,195
CLIFTONDALE ES	$ 558,427	$ 9,060	$ 212,357	$ 779,844
WOLF CREEK ES	$ 1,176,118	$ 21,560	$ 466,260	$ 1,663,938
VICKERY MILL ES	$ 811,432	$ 11,940	$ 300,871	$ 1,124,243
Sub-Total	***$ 42,362,760***	***$ 648,820***	***$ 15,887,359***	***$ 58,898,939***
MIDDLE SCHOOLS				
AUTREY MILL MS	$ 665,917	$ 9,880	$ 245,334	$ 921,131
BEAR CREEK MS	$ 1,146,147	$ 14,400	$ 402,479	$ 1,563,026
CAMP CREEK MS	$ 1,135,022	$ 15,640	$ 409,593	$ 1,560,255
CRABAPPLE MS	$ 923,004	$ 12,760	$ 334,740	$ 1,270,504
ELKINS POINTE MS	$ 1,376,815	$ 19,620	$ 500,478	$ 1,896,913
HAYNES BRIDGE MS	$ 1,175,921	$ 15,500	$ 418,511	$ 1,609,933
HOLCOMB BRIDGE MS	$ 934,129	$ 11,520	$ 327,626	$ 1,273,275
HOPEWELL MS	$ 1,507,036	$ 22,780	$ 557,495	$ 2,087,310
MCNAIR MS	$ 1,399,546	$ 21,960	$ 524,517	$ 1,946,023
NORTHWESTERN MS	$ 1,194,570	$ 17,840	$ 441,658	$ 1,654,068
WEST, PAUL D. MS	$ 1,392,022	$ 18,380	$ 494,256	$ 1,904,658
RIDGEVIEW MS	$ 1,105,248	$ 14,540	$ 393,560	$ 1,513,349
RIVER TRAIL MS	$ 770,446	$ 11,940	$ 287,209	$ 1,069,595
SANDTOWN MS	$ 1,205,695	$ 16,600	$ 434,544	$ 1,656,839
SANDY SPRINGS MS	$ 1,224,344	$ 18,940	$ 457,691	$ 1,700,975
TAYLOR ROAD MS	$ 1,235,469	$ 17,700	$ 450,576	$ 1,703,746
WEBB BRIDGE MS	$ 923,004	$ 12,760	$ 334,740	$ 1,270,504
WOODLAND MS	$ 959,821	$ 12,620	$ 342,767	$ 1,315,207
RENAISSANCE MS	$ 1,205,695	$ 16,600	$ 434,544	$ 1,656,839
Sub-Total	***$ 21,479,852***	***$ 301,980***	***$ 7,792,318***	***$ 29,574,150***
HIGH SCHOOLS				
ALPHARETTA HS	$ 1,689,368	$ 24,700	$ 621,058	$ 2,335,125
BANNEKER HS	$ 2,169,598	$ 29,220	$ 778,202	$ 2,977,020
CENTENNIAL HS	$ 2,448,689	$ 37,880	$ 915,382	$ 3,401,950
CHATTAHOOCHEE HS	$ 1,789,814	$ 26,760	$ 662,041	$ 2,478,616
CREEKSIDE HS	$ 1,987,353	$ 27,440	$ 719,382	$ 2,734,175
MILTON HS	$ 1,655,512	$ 23,600	$ 604,134	$ 2,283,245
NORTH SPRINGS HS	$ 1,295,017	$ 19,900	$ 482,642	$ 1,797,559
NORTHVIEW HS	$ 982,552	$ 14,960	$ 366,805	$ 1,364,317
RIVERWOOD HS	$ 1,670,719	$ 22,360	$ 597,911	$ 2,290,990
ROSWELL HS	$ 2,072,593	$ 30,740	$ 766,588	$ 2,869,921
TRI-CITIES HS	$ 1,659,681	$ 23,740	$ 609,768	$ 2,293,189
WESTLAKE HS	$ 1,719,229	$ 25,940	$ 641,834	$ 2,387,002
JOHNS CREEK HS	$ 1,406,589	$ 20,720	$ 516,511	$ 1,943,820

SPECIAL ED. CAT. I-V
General Fund

	Salary	Other Salary	Benefits	Total Budget
LANGSTON HUGHES HS	$ 2,571,385	$ 37,460	$ 942,137	$ 3,550,982
CAMBRIDGE HS	$ 1,402,594	$ 20,860	$ 520,363	$ 1,943,817
INNOVATION ACADEMY	$ 394,350	$ 4,800	$ 138,416	$ 537,567
GLOBAL IMPACT ACADEMY	$ 323,678	$ 3,840	$ 113,465	$ 440,983
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 788,701	$ 9,600	$ 276,832	$ 1,075,133
HS DISTRICT-WIDE	$ 70,673	$ 960	$ 24,951	$ 96,584
Sub-Total	***$ 28,098,094***	***$ 405,480***	***$ 10,298,422***	***$ 38,801,996***
ALTERNATIVE/ LEARNING CENTERS				
INDEPENDENCE HS	$ 70,673	$ 960	$ 24,951	$ 96,584
FLAT SHOALS CENTER	$ 18,407,929	$ 207,768	$ 6,429,604	$ 25,045,300
Sub-Total	***$ 18,478,602***	***$ 208,728***	***$ 6,454,555***	***$ 25,141,884***
Grand Total	**$ 110,419,308**	**$ 1,565,008**	**$ 40,432,653**	**$ 152,416,969**

ESOL
General Fund

	Salary	Other Salary	Benefits	Total Budget
ELEMENTARY SCHOOLS				
ABBOTTS HILL ES	$ 150,813	$ 2,470	$ 56,735	$ 210,018
ALPHARETTA ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
ASA HILLIARD ES	$ 116,831	$ 1,990	$ 44,555	$ 163,376
BARNWELL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
CAMPBELL ES	$ 233,663	$ 3,980	$ 89,110	$ 326,753
COGBURN WOODS ES	$ 233,663	$ 3,980	$ 89,110	$ 326,753
COLLEGE PARK ES	$ 82,850	$ 1,510	$ 32,375	$ 116,735
CONLEY HILLS ES	$ 233,663	$ 3,980	$ 89,110	$ 326,753
CRABAPPLE CROSSING E	$ 82,850	$ 1,510	$ 32,375	$ 116,735
CREEK VIEW ES	$ 233,663	$ 3,980	$ 89,110	$ 326,753
DOLVIN ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
DUNWOODY SPRINGS ES	$ 267,644	$ 4,460	$ 101,290	$ 373,394
JACKSON, ESTHER ES	$ 399,363	$ 7,000	$ 153,861	$ 560,224
WEST, EVOLINE C. ES	$ 82,850	$ 1,510	$ 32,375	$ 116,735
FINDLEY OAKS ES	$ 97,737	$ 2,060	$ 40,392	$ 140,189
GULLATT ES	$ 199,681	$ 3,500	$ 76,930	$ 280,112
HAPEVILLE ES	$ 263,437	$ 5,080	$ 105,143	$ 373,659
HEMBREE SPRINGS ES	$ 301,626	$ 4,940	$ 113,469	$ 420,035
HERITAGE ES	$ 82,850	$ 1,510	$ 32,375	$ 116,735
HIGH POINT ES	$ 301,626	$ 4,940	$ 113,469	$ 420,035
HILLSIDE ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
HOLMES, HAMILTON ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
LAKE WINDWARD ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
MANNING OAKS ES	$ 535,289	$ 8,920	$ 202,579	$ 746,788
MEDLOCK BRIDGE ES	$ 267,644	$ 4,460	$ 101,290	$ 373,394
MIMOSA ES	$ 700,989	$ 11,940	$ 267,330	$ 980,259
MOUNTAIN PARK ES	$ 67,963	$ 960	$ 24,359	$ 93,282
NEW PROSPECT ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
NORTHWOOD ES	$ 199,681	$ 3,500	$ 76,930	$ 280,112
OCEE ES	$ 150,813	$ 2,470	$ 56,735	$ 210,018
PALMETTO ES	$ 82,850	$ 1,510	$ 32,375	$ 116,735
PARKLANE ES	$ 165,700	$ 3,020	$ 64,751	$ 233,471
RIVER EVES ES	$ 199,681	$ 3,500	$ 76,930	$ 280,112
ROSWELL NORTH ES	$ 67,963	$ 960	$ 24,359	$ 93,282
SHAKERAG ES	$ 233,663	$ 3,980	$ 89,110	$ 326,753
SPALDING DRIVE CH ES	$ 67,963	$ 960	$ 24,359	$ 93,282
STATE BRIDGE ES	$ 82,850	$ 1,510	$ 32,375	$ 116,735
SWEET APPLE ES	$ 33,981	$ 480	$ 12,180	$ 46,641
WILSON CREEK ES	$ 301,626	$ 4,940	$ 113,469	$ 420,035
WOODLAND CHARTER ES	$ 501,307	$ 8,440	$ 190,400	$ 700,147
OAKLEY ES	$ 116,831	$ 1,990	$ 44,555	$ 163,376
LAKE FOREST ES	$ 700,989	$ 11,940	$ 267,330	$ 980,259
ISON SPRINGS ES	$ 301,626	$ 4,940	$ 113,469	$ 420,035
VICKERY MILL ES	$ 369,589	$ 5,900	$ 137,828	$ 513,317
Sub-Total	***$ 9,575,971***	***$ 163,800***	***$ 3,657,362***	***$ 13,397,133***
MIDDLE SCHOOLS				
AUTREY MILL MS	$ 131,718	$ 2,540	$ 52,571	$ 186,830

ESOL
General Fund

	Salary	Other Salary	Benefits	Total Budget
BEAR CREEK MS	$ 67,963	$ 960	$ 24,359	$ 93,282
ELKINS POINTE MS	$ 331,400	$ 6,040	$ 129,502	$ 466,942
HAYNES BRIDGE MS	$ 82,850	$ 1,510	$ 32,375	$ 116,735
HOLCOMB BRIDGE MS	$ 233,663	$ 3,980	$ 89,110	$ 326,753
HOPEWELL MS	$ 165,700	$ 3,020	$ 64,751	$ 233,471
WEST, PAUL D. MS	$ 233,663	$ 3,980	$ 89,110	$ 326,753
RIDGEVIEW MS	$ 331,400	$ 6,040	$ 129,502	$ 466,942
RIVER TRAIL MS	$ 131,718	$ 2,540	$ 52,571	$ 186,830
SANDY SPRINGS MS	$ 165,700	$ 3,020	$ 64,751	$ 233,471
TAYLOR ROAD MS	$ 165,700	$ 3,020	$ 64,751	$ 233,471
WEBB BRIDGE MS	$ 199,681	$ 3,500	$ 76,930	$ 280,112
WOODLAND MS	$ 67,963	$ 960	$ 24,359	$ 93,282
RENAISSANCE MS	$ 67,963	$ 960	$ 24,359	$ 93,282
Sub-Total	***$ 2,377,082***	***$ 42,070***	***$ 919,002***	***$ 3,338,154***
HIGH SCHOOLS				
ALPHARETTA HS	$ 301,626	$ 4,940	$ 113,469	$ 420,035
CENTENNIAL HS	$ 369,589	$ 5,900	$ 137,828	$ 513,317
CHATTAHOOCHEE HS	$ 199,681	$ 3,500	$ 76,930	$ 280,112
MILTON HS	$ 301,626	$ 4,940	$ 113,469	$ 420,035
NORTH SPRINGS HS	$ 301,626	$ 4,940	$ 113,469	$ 420,035
NORTHVIEW HS	$ 150,813	$ 2,470	$ 56,735	$ 210,018
RIVERWOOD HS	$ 335,607	$ 5,420	$ 125,649	$ 466,676
ROSWELL HS	$ 369,589	$ 5,900	$ 137,828	$ 513,317
TRI-CITIES HS	$ 301,626	$ 4,940	$ 113,469	$ 420,035
JOHNS CREEK HS	$ 135,926	$ 1,920	$ 48,718	$ 186,564
LANGSTON HUGHES HS	$ 218,776	$ 3,430	$ 81,094	$ 303,300
INNOVATION ACADEMY	$ 33,981	$ 480	$ 12,180	$ 46,641
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 101,944	$ 1,440	$ 36,539	$ 139,923
Sub-Total	***$ 3,122,411***	***$ 50,220***	***$ 1,167,376***	***$ 4,340,007***
Grand Total	**$ 15,075,464**	**$ 256,090**	**$ 5,743,740**	**$ 21,075,294**

EIP/Remedial
General Fund

	Salary	Other Salary	Benefits	Total Budget
ELEMENTARY SCHOOLS				
ABBOTTS HILL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
ALPHARETTA ES	$ 33,981	$ 480	$ 12,180	$ 46,641
ASA HILLIARD ES	$ 203,889	$ 2,880	$ 73,077	$ 279,846
BARNWELL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
BETHUNE ES	$ 305,833	$ 4,320	$ 109,616	$ 419,769
BROOKVIEW ES	$ 339,815	$ 4,800	$ 121,796	$ 466,410
CAMPBELL ES	$ 271,852	$ 3,840	$ 97,436	$ 373,128
COGBURN WOODS ES	$ 33,981	$ 480	$ 12,180	$ 46,641
COLLEGE PARK ES	$ 305,833	$ 4,320	$ 109,616	$ 419,769
CONLEY HILLS ES	$ 203,889	$ 2,880	$ 73,077	$ 279,846
CRABAPPLE CROSSING E	$ 33,981	$ 480	$ 12,180	$ 46,641
CREEK VIEW ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
DOLVIN ES	$ 67,963	$ 960	$ 24,359	$ 93,282
DUNWOODY SPRINGS ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205
JACKSON, ESTHER ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
WEST, EVOLINE C. ES	$ 305,833	$ 4,320	$ 109,616	$ 419,769
FINDLEY OAKS ES	$ 33,981	$ 480	$ 12,180	$ 46,641
GULLATT ES	$ 441,759	$ 6,240	$ 158,334	$ 606,334
HAPEVILLE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HEARDS FERRY ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
HEMBREE SPRINGS ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HERITAGE ES	$ 237,870	$ 3,360	$ 85,257	$ 326,487
HIGH POINT ES	$ 237,870	$ 3,360	$ 85,257	$ 326,487
HILLSIDE ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
HOLMES, HAMILTON ES	$ 339,815	$ 4,800	$ 121,796	$ 466,410
LAKE WINDWARD ES	$ 33,981	$ 480	$ 12,180	$ 46,641
LIBERTY POINT ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205
NOLAN, LOVE T. ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205
MANNING OAKS ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
MEDLOCK BRIDGE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
MIMOSA ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
MOUNTAIN PARK ES	$ 203,889	$ 2,880	$ 73,077	$ 279,846
NEW PROSPECT ES	$ 67,963	$ 960	$ 24,359	$ 93,282
NORTHWOOD ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
OCEE ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
PALMETTO ES	$ 203,889	$ 2,880	$ 73,077	$ 279,846
PARKLANE ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
RANDOLPH ES	$ 237,870	$ 3,360	$ 85,257	$ 326,487
RENAISSANCE ES	$ 203,889	$ 2,880	$ 73,077	$ 279,846
RIVER EVES ES	$ 67,963	$ 960	$ 24,359	$ 93,282
ROSWELL NORTH ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
LEWIS, S.L. ES	$ 373,796	$ 5,280	$ 133,975	$ 513,052
LEE, SEABORN ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205
SHAKERAG ES	$ 33,981	$ 480	$ 12,180	$ 46,641
SPALDING DRIVE CH ES	$ 67,963	$ 960	$ 24,359	$ 93,282
STATE BRIDGE ES	$ 33,981	$ 480	$ 12,180	$ 46,641
STONEWALL TELL ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205

EIP/Remedial
General Fund

	Salary	Other Salary	Benefits	Total Budget
SUMMIT HILL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
SWEET APPLE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
WILSON CREEK ES	$ 67,963	$ 960	$ 24,359	$ 93,282
WOODLAND CHARTER ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
OAKLEY ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205
LAKE FOREST ES	$ 169,907	$ 2,400	$ 60,898	$ 233,205
ISON SPRINGS ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
BIRMINGHAM FALLS ES	$ 101,944	$ 1,440	$ 36,539	$ 139,923
FELDWOOD ES	$ 203,889	$ 2,880	$ 73,077	$ 279,846
CLIFTONDALE ES	$ 713,611	$ 10,080	$ 255,771	$ 979,462
WOLF CREEK ES	$ 305,833	$ 4,320	$ 109,616	$ 419,769
VICKERY MILL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
Sub-Total	***$ 9,412,873***	***$ 132,960***	***$ 3,373,737***	***$ 12,919,570***
MIDDLE SCHOOLS				
AUTREY MILL MS	$ 27,185	$ 384	$ 9,744	$ 37,313
BEAR CREEK MS	$ 244,667	$ 3,456	$ 87,693	$ 335,816
CAMP CREEK MS	$ 190,296	$ 2,688	$ 68,206	$ 261,190
CRABAPPLE MS	$ 122,333	$ 1,728	$ 43,846	$ 167,908
ELKINS POINTE MS	$ 122,333	$ 1,728	$ 43,846	$ 167,908
HAYNES BRIDGE MS	$ 95,148	$ 1,344	$ 34,103	$ 130,595
HOLCOMB BRIDGE MS	$ 149,519	$ 2,112	$ 53,590	$ 205,221
HOPEWELL MS	$ 108,741	$ 1,536	$ 38,975	$ 149,251
MCNAIR MS	$ 394,185	$ 5,568	$ 141,283	$ 541,036
NORTHWESTERN MS	$ 54,370	$ 768	$ 19,487	$ 74,626
WEST, PAUL D. MS	$ 203,889	$ 2,880	$ 73,077	$ 279,846
RIDGEVIEW MS	$ 135,926	$ 1,920	$ 48,718	$ 186,564
RIVER TRAIL MS	$ 81,556	$ 1,152	$ 29,231	$ 111,939
SANDTOWN MS	$ 285,445	$ 4,032	$ 102,308	$ 391,785
SANDY SPRINGS MS	$ 149,519	$ 2,112	$ 53,590	$ 205,221
TAYLOR ROAD MS	$ 67,963	$ 960	$ 24,359	$ 93,282
WEBB BRIDGE MS	$ 108,741	$ 1,536	$ 38,975	$ 149,251
WOODLAND MS	$ 326,222	$ 4,608	$ 116,924	$ 447,754
RENAISSANCE MS	$ 108,741	$ 1,536	$ 38,975	$ 149,251
Sub-Total	***$ 2,976,779***	***$ 42,048***	***$ 1,066,929***	***$ 4,085,756***
HIGH SCHOOLS				
ALPHARETTA HS	$ 244,667	$ 3,456	$ 87,693	$ 335,816
BANNEKER HS	$ 475,741	$ 6,720	$ 170,514	$ 652,975
CENTENNIAL HS	$ 217,482	$ 3,072	$ 77,949	$ 298,503
CHATTAHOOCHEE HS	$ 27,185	$ 384	$ 9,744	$ 37,313
CREEKSIDE HS	$ 271,852	$ 3,840	$ 97,436	$ 373,128
MILTON HS	$ 67,963	$ 960	$ 24,359	$ 93,282
NORTH SPRINGS HS	$ 40,778	$ 576	$ 14,615	$ 55,969
NORTHVIEW HS	$ 81,556	$ 1,152	$ 29,231	$ 111,939
RIVERWOOD HS	$ 149,519	$ 2,112	$ 53,590	$ 205,221
ROSWELL HS	$ 67,963	$ 960	$ 24,359	$ 93,282
TRI-CITIES HS	$ 326,222	$ 4,608	$ 116,924	$ 447,754
WESTLAKE HS	$ 448,556	$ 6,336	$ 160,770	$ 615,662
JOHNS CREEK HS	$ 54,370	$ 768	$ 19,487	$ 74,626

EIP/Remedial
General Fund

	Salary	Other Salary	Benefits	Total Budget
LANGSTON HUGHES HS	$ 326,222	$ 4,608	$ 116,924	$ 447,754
CAMBRIDGE HS	$ 40,778	$ 576	$ 14,615	$ 55,969
INNOVATION ACADEMY	$ 13,593	$ 192	$ 4,872	$ 18,656
GLOBAL IMPACT ACADEMY	$ 13,593	$ 192	$ 4,872	$ 18,656
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 61,167	$ 864	$ 21,923	$ 83,954
Sub-Total	***$ 2,929,204***	***$ 41,376***	***$ 1,049,878***	***$ 4,020,458***
ALTERNATIVE/ LEARNING CENTERS				
INDEPENDENCE HS	$ 54,370	$ 768	$ 19,487	$ 74,626
Sub-Total	***$ 54,370***	***$ 768***	***$ 19,487***	***$ 74,626***
Grand Total	**$ 15,373,226**	**$ 217,152**	**$ 5,510,031**	**$ 21,100,409**

TAG
General Fund

	Salary	Other Salary	Benefits	Total Budget
ELEMENTARY SCHOOLS				
ABBOTTS HILL ES	$ 95,148	$ 1,344	$ 34,103	$ 130,595
ALPHARETTA ES	$ 81,556	$ 1,152	$ 29,231	$ 111,939
ASA HILLIARD ES	$ 67,963	$ 960	$ 24,359	$ 93,282
BARNWELL ES	$ 122,333	$ 1,728	$ 43,846	$ 167,908
BETHUNE ES	$ 108,741	$ 1,536	$ 38,975	$ 149,251
BROOKVIEW ES	$ 67,963	$ 960	$ 24,359	$ 93,282
CAMPBELL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
COGBURN WOODS ES	$ 122,333	$ 1,728	$ 43,846	$ 167,908
COLLEGE PARK ES	$ 67,963	$ 960	$ 24,359	$ 93,282
CONLEY HILLS ES	$ 67,963	$ 960	$ 24,359	$ 93,282
CRABAPPLE CROSSING E	$ 135,926	$ 1,920	$ 48,718	$ 186,564
CREEK VIEW ES	$ 149,519	$ 2,112	$ 53,590	$ 205,221
DOLVIN ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
DUNWOODY SPRINGS ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
JACKSON, ESTHER ES	$ 67,963	$ 960	$ 24,359	$ 93,282
WEST, EVOLINE C. ES	$ 67,963	$ 960	$ 24,359	$ 93,282
FINDLEY OAKS ES	$ 108,741	$ 1,536	$ 38,975	$ 149,251
GULLATT ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HAPEVILLE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HEARDS FERRY ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
HEMBREE SPRINGS ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HERITAGE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HIGH POINT ES	$ 67,963	$ 960	$ 24,359	$ 93,282
HILLSIDE ES	$ 95,148	$ 1,344	$ 34,103	$ 130,595
HOLMES, HAMILTON ES	$ 67,963	$ 960	$ 24,359	$ 93,282
LAKE WINDWARD ES	$ 149,519	$ 2,112	$ 53,590	$ 205,221
LIBERTY POINT ES	$ 67,963	$ 960	$ 24,359	$ 93,282
NOLAN, LOVE T. ES	$ 67,963	$ 960	$ 24,359	$ 93,282
MANNING OAKS ES	$ 67,963	$ 960	$ 24,359	$ 93,282
MEDLOCK BRIDGE ES	$ 95,148	$ 1,344	$ 34,103	$ 130,595
MIMOSA ES	$ 67,963	$ 960	$ 24,359	$ 93,282
MOUNTAIN PARK ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
NEW PROSPECT ES	$ 95,148	$ 1,344	$ 34,103	$ 130,595
NORTHWOOD ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
OCEE ES	$ 95,148	$ 1,344	$ 34,103	$ 130,595
PALMETTO ES	$ 67,963	$ 960	$ 24,359	$ 93,282
PARKLANE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
RANDOLPH ES	$ 67,963	$ 960	$ 24,359	$ 93,282
RENAISSANCE ES	$ 81,556	$ 1,152	$ 29,231	$ 111,939
RIVER EVES ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
ROSWELL NORTH ES	$ 176,704	$ 2,496	$ 63,334	$ 242,533
LEWIS, S.L. ES	$ 67,963	$ 960	$ 24,359	$ 93,282
LEE, SEABORN ES	$ 67,963	$ 960	$ 24,359	$ 93,282
SHAKERAG ES	$ 149,519	$ 2,112	$ 53,590	$ 205,221
SPALDING DRIVE CH ES	$ 67,963	$ 960	$ 24,359	$ 93,282
STATE BRIDGE ES	$ 149,519	$ 2,112	$ 53,590	$ 205,221
STONEWALL TELL ES	$ 67,963	$ 960	$ 24,359	$ 93,282

TAG
General Fund

	Salary	Other Salary	Benefits	Total Budget
SUMMIT HILL ES	$ 122,333	$ 1,728	$ 43,846	$ 167,908
SWEET APPLE ES	$ 163,111	$ 2,304	$ 58,462	$ 223,877
WILSON CREEK ES	$ 149,519	$ 2,112	$ 53,590	$ 205,221
WOODLAND CHARTER ES	$ 135,926	$ 1,920	$ 48,718	$ 186,564
OAKLEY ES	$ 67,963	$ 960	$ 24,359	$ 93,282
LAKE FOREST ES	$ 67,963	$ 960	$ 24,359	$ 93,282
ISON SPRINGS ES	$ 67,963	$ 960	$ 24,359	$ 93,282
BIRMINGHAM FALLS ES	$ 108,741	$ 1,536	$ 38,975	$ 149,251
FELDWOOD ES	$ 67,963	$ 960	$ 24,359	$ 93,282
CLIFTONDALE ES	$ 67,963	$ 960	$ 24,359	$ 93,282
WOLF CREEK ES	$ 81,556	$ 1,152	$ 29,231	$ 111,939
VICKERY MILL ES	$ 67,963	$ 960	$ 24,359	$ 93,282
ES DISTRICT-WIDE	$ 434,963	$ 6,144	$ 155,898	$ 597,005
Sub-Total	***$ 6,062,298***	***$ 85,632***	***$ 2,172,833***	***$ 8,320,763***
MIDDLE SCHOOLS				
AUTREY MILL MS	$ 1,427,223	$ 20,160	$ 511,541	$ 1,958,924
BEAR CREEK MS	$ 149,519	$ 2,112	$ 53,590	$ 205,221
CAMP CREEK MS	$ 135,926	$ 1,920	$ 48,718	$ 186,564
CRABAPPLE MS	$ 829,148	$ 11,712	$ 297,181	$ 1,138,042
ELKINS POINTE MS	$ 570,889	$ 8,064	$ 204,617	$ 783,570
HAYNES BRIDGE MS	$ 502,926	$ 7,104	$ 180,257	$ 690,288
HOLCOMB BRIDGE MS	$ 407,778	$ 5,760	$ 146,155	$ 559,693
HOPEWELL MS	$ 883,519	$ 12,480	$ 316,668	$ 1,212,667
MCNAIR MS	$ 217,482	$ 3,072	$ 77,949	$ 298,503
NORTHWESTERN MS	$ 1,046,630	$ 14,784	$ 375,130	$ 1,436,544
WEST, PAUL D. MS	$ 339,815	$ 4,800	$ 121,796	$ 466,410
RIDGEVIEW MS	$ 666,037	$ 9,408	$ 238,719	$ 914,165
RIVER TRAIL MS	$ 1,223,334	$ 17,280	$ 438,464	$ 1,679,078
SANDTOWN MS	$ 339,815	$ 4,800	$ 121,796	$ 466,410
SANDY SPRINGS MS	$ 407,778	$ 5,760	$ 146,155	$ 559,693
TAYLOR ROAD MS	$ 1,114,593	$ 15,744	$ 399,489	$ 1,529,826
WEBB BRIDGE MS	$ 1,033,037	$ 14,592	$ 370,259	$ 1,417,888
WOODLAND MS	$ 149,519	$ 2,112	$ 53,590	$ 205,221
RENAISSANCE MS	$ 258,259	$ 3,648	$ 92,565	$ 354,472
MS DISTRICT-WIDE	$ 530,111	$ 7,488	$ 190,001	$ 727,600
Sub-Total	***$ 11,703,225***	***$ 165,312***	***$ 4,194,640***	***$ 16,063,177***
HIGH SCHOOLS				
ALPHARETTA HS	$ 543,704	$ 7,680	$ 194,873	$ 746,257
BANNEKER HS	$ 67,963	$ 960	$ 24,359	$ 93,282
CENTENNIAL HS	$ 305,833	$ 4,320	$ 109,616	$ 419,769
CHATTAHOOCHEE HS	$ 475,741	$ 6,720	$ 170,514	$ 652,975
CREEKSIDE HS	$ 101,944	$ 1,440	$ 36,539	$ 139,923
MILTON HS	$ 509,722	$ 7,200	$ 182,693	$ 699,616
NORTH SPRINGS HS	$ 203,889	$ 2,880	$ 73,077	$ 279,846
NORTHVIEW HS	$ 509,722	$ 7,200	$ 182,693	$ 699,616
RIVERWOOD HS	$ 305,833	$ 4,320	$ 109,616	$ 419,769
ROSWELL HS	$ 441,759	$ 6,240	$ 158,334	$ 606,334
TRI-CITIES HS	$ 67,963	$ 960	$ 24,359	$ 93,282

TAG
General Fund

	Salary	Other Salary	Benefits	Total Budget
WESTLAKE HS	$ 203,889	$ 2,880	$ 73,077	$ 279,846
JOHNS CREEK HS	$ 713,611	$ 10,080	$ 255,771	$ 979,462
LANGSTON HUGHES HS	$ 101,944	$ 1,440	$ 36,539	$ 139,923
CAMBRIDGE HS	$ 441,759	$ 6,240	$ 158,334	$ 606,334
INNOVATION ACADEMY	$ 407,778	$ 5,760	$ 146,155	$ 559,693
GLOBAL IMPACT ACADEMY	$ 101,944	$ 1,440	$ 36,539	$ 139,923
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 434,963	$ 6,144	$ 155,898	$ 597,005
HS DISTRICT-WIDE	$ 169,907	$ 2,400	$ 60,898	$ 233,205
Sub-Total	***$ 6,109,872***	***$ 86,304***	***$ 2,189,884***	***$ 8,386,060***
Grand Total	**$ 23,875,395**	**$ 337,248**	**$ 8,557,357**	**$ 32,770,000**



Budgets by Organization

Governance and Strategy (General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	2,446,754	2,105,552	2,841,621	3,065,174	3,486,405
Other Salary	37,365	64,193	54,778	45,297	59,833
Total Salaries	**2,484,119**	**2,169,745**	**2,896,399**	**3,110,471**	**3,546,238**
Benefits	931,091	723,087	909,661	1,005,014	1,112,032
Total Personnel	**3,415,210**	**2,892,832**	**3,806,060**	**4,115,485**	**4,658,270**
Professional and Technical Services	808,602	189,392	518,031	1,032,946	1,139,000
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	22,437	21,212	42,726	35,750	38,000
Property Services	18,315	16,121	2,553	6,000	6,000
Other Purchased Services	120	1,626	500	6,500	24,000
Equipment and Related	39,232	33,845	19,250	24,069	22,050
Field Trips and Travel	80,675	27,047	27,224	91,350	100,125
Supplies and Materials	40,372	31,139	123,652	170,261	194,674
Textbooks	-	-	-	-	-
Other	236,716	255,400	253,481	309,194	351,730
Transfers	-	-	-	-	-
Total Other Operating Expenses	**1,246,469**	**575,780**	**987,418**	**1,676,070**	**1,875,579**
TOTAL	**4,661,679**	**3,468,612**	**4,793,478**	**5,791,555**	**6,533,849**
STAFFING	**38.99**	**36.49**	**38.49**	**41.49**	**41.49**
% OF GENERAL FUND	**0.45%**	**0.33%**	**0.47%**	**0.51%**	**0.57%**
PER PUPIL	**$ 50**	**$ 37**	**$ 53**	**$ 64**	**$ 73**

Explanation of Major Changes

Personnel Changes

Internal Audit - Upgraded 2.0 Internal Audit Managers to Coordinators

Positions transferred in/out:

Non-Personnel Changes

Additional Information

The non-personnel budget has an overall increase from the current FY22 budget. A few items to highlight regarding the Governance and Strategy budgets are:

Purchased Professional Services increased by 160,000. The funds area associated with the cost of external provider for program evaluation activities and service to gather stakeholder feedback.

Safety and Security (General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	1,744,686	3,427,982	3,153,702	3,529,723	4,018,421
Other Salary	139,745	127,970	92,326	237,796	274,375
Total Salaries	**1,884,431**	**3,555,952**	**3,246,028**	**3,767,518**	**4,292,796**
Benefits	645,753	1,276,518	1,098,297	1,197,590	1,474,305
Total Personnel	**2,530,184**	**4,832,469**	**4,344,325**	**4,965,109**	**5,767,101**
Professional and Technical Services	88,738	121,969	71,557	275,700	147,500
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	43,411	65,026	67,345	62,000	50,000
Property Services	489,424	527,470	431,672	521,337	523,000
Other Purchased Services	-	-	-	-	-
Equipment and Related	205,128	262,110	157,143	337,311	365,000
Field Trips and Travel	18,069	20,291	18,743	29,000	32,000
Supplies and Materials	128,620	144,015	132,990	208,400	157,500
Textbooks	-	-	-	-	-
Other	11,405	14,468	11,306	13,000	13,000
Transfers	-	-	-	-	-
Total Other Operating Expenses	**984,796**	**1,155,349**	**890,756**	**1,446,748**	**1,288,000**
TOTAL	**3,514,980**	**5,987,818**	**5,235,081**	**6,411,857**	**7,055,101**
STAFFING	**46.00**	**51.00**	**51.50**	**53.50**	**63.50**
% OF GENERAL FUND	**0.34%**	**0.56%**	**0.51%**	**0.56%**	**0.61%**
PER PUPIL	**$ 37**	**$ 64**	**$ 58**	**$ 71**	**$ 79**

Explanation of Major Changes

Personnel Changes:

Safety and Security	Upgrade 1.00 Coordinator and 1.00 Chief of Police to Coordinators G32, added 10.00 CSAs

Positions transferred in/out:

12.0 Campus Security Associates transferred from the Campus Police Department

Non-Personnel Changes:

The non-personnel budget has an overall decrease from the current FY22 budget. A few items to highlight regarding the Safety & Security budget area:

The Safety & Security budget decreased in the Purchased and Professional Services budget. Fund were associated with consulting fees for technology and general safety and security non-employee services as well as training for school-based Campus Security Associates.

Additional Information:

Communications (General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	647,297	801,913	919,465	1,023,460	1,041,115
Other Salary	600	3,600	4,000	4,000	4,000
Total Salaries	**647,897**	**805,513**	**923,465**	**1,027,460**	**1,045,115**
Benefits	219,658	266,706	315,251	334,681	350,549
Total Personnel	**867,556**	**1,072,219**	**1,238,715**	**1,362,141**	**1,395,665**
Professional and Technical Services	517,664	113,596	105,083	532,311	504,486
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	9,470	8,160	20,343	16,000	16,000
Property Services	476	-	-	4,000	4,000
Other Purchased Services	-	5,256	-	9,990	11,990
Equipment and Related	1,533	9,646	25,717	16,976	6,000
Field Trips and Travel	10,499	9,003	1,110	12,500	12,500
Supplies and Materials	30,065	26,700	44,054	48,005	30,675
Textbooks	-	-	-	-	-
Other	4,547	2,048	-	5,700	5,700
Transfers	-	-	-	-	-
Total Other Operating Expenses	**574,254**	**174,407**	**196,307**	**645,482**	**591,351**
TOTAL	**1,441,810**	**1,246,627**	**1,435,022**	**2,007,623**	**1,987,016**
STAFFING	**12.50**	**12.50**	**13.00**	**13.00**	**13.00**
% OF GENERAL FUND	**0.14%**	**0.12%**	**0.14%**	**0.18%**	**0.17%**
PER PUPIL	**$ 15**	**$ 13**	**$ 16**	**$ 22**	**$ 22**

Explanation of Major Changes

Personnel Changes:

For FY23, the Communications division did not have any FTE increases/decreases.

Positions transferred in/out:

Non-Personnel Changes:

Additional Information

Academics
(General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	11,257,233	10,585,883	10,355,232	11,080,619	11,838,682
Other Salary	1,826,701	2,670,466	2,098,836	5,535,298	5,426,325
Total Salaries	**13,083,935**	**13,256,349**	**12,454,068**	**16,615,917**	**17,265,007**
Benefits	3,861,754	3,669,807	3,361,440	3,410,265	3,721,017
Total Personnel	**16,945,689**	**16,926,157**	**15,815,509**	**20,026,183**	**20,986,025**
Professional and Technical Services	5,342,594	4,346,136	4,428,347	5,912,050	6,121,400
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	131,510	164,046	164,660	166,962	170,875
Property Services	373,946	393,893	224,317	553,052	730,998
Other Purchased Services	1,264,855	1,333,368	862,204	1,496,416	1,670,760
Equipment and Related	5,950,533	5,145,173	6,853,636	7,244,253	6,711,239
Field Trips and Travel	958,431	640,531	144,029	897,058	1,483,844
Supplies and Materials	4,753,602	3,767,470	8,938,858	8,268,991	7,245,130
Textbooks	7,547,013	10,995,863	2,670,182	6,162,620	2,211,500
Other	363,450	489,195	419,423	493,174	715,016
Transfers	-	-	-	-	-
Total Other Operating Expenses	**26,685,934**	**27,275,674**	**24,705,655**	**31,194,577**	**27,060,762**
TOTAL	**43,631,622**	**44,201,831**	**40,521,164**	**51,220,760**	**48,046,787**
STAFFING	**137.83**	**120.00**	**118.41**	**118.05**	**118.45**
% OF GENERAL FUND	**4.20%**	**4.15%**	**3.98%**	**4.51%**	**4.17%**
PER PUPIL	**$ 464**	**$ 475**	**$ 449**	**$ 568**	**$ 537**

Explanation of Major Changes

Personnel Changes:

For FY23, the Academics Division total FTE increased by .40.

Academics	+.40 Program Manager in the ESOL department

Positions transferred in/out:

Non-Personnel Changes:

Non-Personnel budget has an overall decrease from the current FY22 budget. A few items to highlight regarding the Academics budget are: Professional Technical Services, Property Services, Other Purchased Services, and Equipment and Related expenses.

Additional Information

Operations
(General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	35,239,218	37,254,438	34,637,669	39,517,954	41,485,797
Other Salary	3,767,066	3,460,927	2,015,040	8,701,325	9,482,706
Total Salaries	**39,006,284**	**40,715,365**	**36,652,709**	**48,219,278**	**50,968,503**
Benefits	12,834,230	13,552,622	13,127,428	13,700,483	15,793,127
Total Personnel	**51,840,514**	**54,267,986**	**49,780,137**	**61,919,761**	**66,761,630**
Professional and Technical Services	1,229,199	1,848,925	1,821,187	1,955,252	1,434,000
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	7,432,485	5,855,539	4,368,356	6,879,224	24,853,249
Property Services	11,822,718	10,389,365	9,588,756	12,590,982	11,068,757
Other Purchased Services	7,631	1,175	225	6,000	11,000
Equipment and Related	3,376,855	1,156,252	547,139	3,811,786	3,460,002
Field Trips and Travel	97,027	61,066	18,483	84,259	95,159
Supplies and Materials	4,156,765	3,603,093	4,193,354	3,809,076	5,793,909
Textbooks	-	-	-	-	-
Other	31,416	25,978	32,315	29,280	29,356
Transfers	-	-	-	-	-
Total Other Operating Expenses	**28,154,096**	**22,941,393**	**20,569,815**	**29,165,860**	**46,745,432**
TOTAL	**79,994,610**	**77,209,380**	**70,349,952**	**91,085,621**	**113,507,062**
STAFFING	**1,262.70**	**1,225.70**	**1,223.70**	**1,230.70**	**1,225.70**
% OF GENERAL FUND	**7.70%**	**7.26%**	**6.90%**	**8.02%**	**9.85%**
PER PUPIL	**$ 851**	**$ 829**	**$ 779**	**$ 1,009**	**$ 1,269**

Operations
(General Fund)

Explanation of Major Changes

Personnel Changes:

For FY23, the Operations division FTE decreased by -5.00.

Capital Improvement	+1.00 Specialist II - Land Management department
Custodial Transportation	+1.00 Custodian - South Transportation
Environmental Services	+3.00 Environmental Technicians; upgrade 1.00 Coordinator from grade 31 to 32
Maintenance/Utilities	Transferred 30.00 HVAC positions to Utilities
Maintenance	Upgraded 6.0 Electronic Technicians to maintenance grade and 2.00 Maintenance Mechanic I to Maintenance Mechanic II
Transportation	Upgraded Specialist I to Specialist II; Upgrade Analyst to IT Coordinator; delimited 10.00 budget driver positions (vacant)

Positions transferred in/out:

Non-Personnel changes

The non-personnel budget has an overall increase from the current FY22 budget. A few items to highlight regarding the Operations budget are: Utilities, Property Services, Supplies and Materials, and Equipment and Related.

Additional Information

Financial Services (General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	4,148,790	4,047,879	4,339,419	4,870,562	5,220,833
Other Salary	32,678	24,939	15,012	23,949	23,657
Total Salaries	**4,181,468**	**4,072,818**	**4,354,431**	**4,894,512**	**5,244,490**
Benefits	7,445,894	6,406,072	6,340,750	6,212,462	4,579,010
Total Personnel	**11,627,361**	**10,478,890**	**10,695,181**	**11,106,973**	**9,823,500**
Professional and Technical Services	460,949	779,956	784,399	477,816	492,000
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	17,328	15,800	15,985	22,600	22,550
Property Services	-	-	-	2,125	2,125
Other Purchased Services	1,934,113	2,183,958	1,967,494	2,117,250	2,372,550
Equipment and Related	172,184	131,570	237,944	168,524	172,350
Field Trips and Travel	25,871	19,728	3,663	49,076	51,250
Supplies and Materials	136,920	235,526	171,522	161,530	159,697
Textbooks	-	-	-	-	-
Other	70,206	16,177	29,006	78,900	82,800
Transfers	(12,591)	130,984	(33,450)	-	-
Total Other Operating Expenses	**2,804,981**	**3,513,698**	**3,176,563**	**3,077,822**	**3,355,322**
TOTAL	**14,432,342**	**13,992,588**	**13,871,744**	**14,184,795**	**13,178,822**
STAFFING	**65.75**	**73.90**	**74.40**	**65.40**	**66.40**
% OF GENERAL FUND	**1.39%**	**1.32%**	**1.36%**	**1.25%**	**1.14%**
PER PUPIL	**$ 153**	**$ 150**	**$ 154**	**$ 157**	**$ 147**

Explanation of Major Changes

Personnel Changes:

For FY23, the Financial Division total FTE increased by 1.0.

Financial Services: +1.00 Personnel Investigator (To collect details on workers compensation)

Positions transferred in/out:

Non-Personnel Changes:

The non-personnel budget has an overall increase from the current FY22 budget. A few items to highlight regarding the Financial Services budgets are: The increase in the cost of Risk Management insurance for the district.

Additional Information:

Districtwide
(General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	-	8,230	(11,262)	20,112,191	-
Other Salary	-	3	1,780	(9,300,000)	700,000
Total Salaries	**-**	**8,233**	**(9,482)**	**10,812,191**	**700,000**
Benefits	21,080,238	20,377,046	22,255,297	28,389,620	18,849,703
Total Personnel	**21,080,238**	**20,385,279**	**22,245,815**	**39,201,811**	**19,549,703**
Professional and Technical Services	6,725,061	5,547,285	5,146,245	2,745,146	2,745,200
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	(800,000)	(800,000)
Property Services	-	-	3,333	-	-
Other Purchased Services	-	-	-	5,000	5,000
Equipment and Related	7,000	-	-	-	-
Field Trips and Travel	-	-	-	-	-
Supplies and Materials	8,022	-	-	-	-
Textbooks	-	-	-	-	-
Other	685,319	323,299	3,386,343	253,373	255,035
Transfers	758,351	902,600	802,230	902,600	2,042,897
Total Other Operating Expenses	**8,183,753**	**6,773,184**	**9,338,150**	**3,106,119**	**4,248,132**
TOTAL	**29,263,991**	**27,158,463**	**31,583,966**	**42,307,930**	**23,797,835**
STAFFING	**-**	**-**	**-**	**-**	**-**
% OF GENERAL FUND	**2.82%**	**2.55%**	**3.10%**	**3.73%**	**2.07%**
PER PUPIL	**$ 311**	**$ 292**	**$ 350**	**$ 469**	**$ 266**

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)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	10,558,291	10,704,817	11,225,323	11,833,464	12,708,096
Other Salary	63,956	232,103	173,940	108,704	109,400
Total Salaries	**10,622,246**	**10,936,920**	**11,399,263**	**11,942,168**	**12,817,496**
Benefits	3,918,583	4,096,595	4,045,203	4,047,233	4,487,113
Total Personnel	**14,540,830**	**15,033,516**	**15,444,466**	**15,989,402**	**17,304,609**
Professional and Technical Services	7,206,567	4,658,121	4,257,609	6,067,430	6,732,487
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	273,390	242,741	288,902	1,298,555	1,310,535
Property Services	2,030,094	2,430,619	1,204,382	1,442,617	1,339,139
Other Purchased Services	-	-	-	-	-
Equipment and Related	6,830,320	5,862,629	8,686,114	5,469,014	2,156,118
Field Trips and Travel	191,904	110,693	46,777	110,040	109,400
Supplies and Materials	94,651	84,664	75,826	73,380	73,300
Textbooks	-	-	-	-	-
Other	166,502	149,130	83,028	87,561	92,750
Transfers	-	-	-	-	-
Total Other Operating Expenses	**16,793,428**	**13,538,596**	**14,642,639**	**14,548,599**	**11,813,729**
TOTAL	**31,334,258**	**28,572,112**	**30,087,105**	**30,538,000**	**29,118,338**
STAFFING	**177.10**	**179.60**	**180.50**	**178.50**	**180.50**
% OF GENERAL FUND	**3.02%**	**2.69%**	**2.95%**	**2.69%**	**2.53%**
PER PUPIL	**$ 333**	**$ 307**	**$ 333**	**$ 338**	**$ 326**

Information Technology
(General Fund)

Explanation of Major Changes

Personnel Changes:

For FY23, the Information Technology division FTE increased by 2.00.

Accountability	+1.00 Coordinator
Enterprise Applications	-1.00 Director
Non-Personnel Changes:	+1.00 Deputy Chief Officer
Infrastructure Management	Upgrade 1.00 Coordinator
School Tech Support	+1.00 Coordinator; Converted 13 School STS from 190 to 220 workdays
Student Information Systems	Upgrade 1.00 Tech III to Manager

Positions transferred in/out:

N/A

Non-Personnel Changes:

The non-personnel budget has an overall decrease from the current FY22 budget. A few items to highlight regarding the Information Technology budget are:

Microsoft Enterprise Agreement expense move to the SPLOST budget and the cost of computer repairs, and contractor fees decreased.

Additional Information

Talent
(General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	4,041,759	3,895,389	3,712,196	4,192,773	4,770,169
Other Salary	336,041	129,333	136,353	177,259	153,548
Total Salaries	**4,377,801**	**4,024,721**	**3,848,549**	**4,370,032**	**4,923,717**
Benefits	1,364,016	1,389,485	1,284,016	1,382,613	1,587,542
Total Personnel	**5,741,816**	**5,414,206**	**5,132,565**	**5,752,645**	**6,511,259**
Professional and Technical Services	774,071	407,061	411,225	1,836,107	1,229,650
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	14,488	15,021	14,519	15,600	15,600
Property Services	374,678	113,529	-	11,856	330,000
Other Purchased Services	80,832	104,866	110,926	219,842	184,500
Equipment and Related	80,854	91,008	15,287	75,950	44,000
Field Trips and Travel	54,117	38,522	563	46,948	54,150
Supplies and Materials	194,139	174,972	166,971	270,152	304,289
Textbooks	-	-	-	-	-
Other	97,250	70,841	38,714	224,376	262,750
Transfers	-	18,464	-	-	-
Total Other Operating Expenses	**1,670,428**	**1,034,283**	**758,204**	**2,700,831**	**2,424,939**
TOTAL	**7,412,244**	**6,448,489**	**5,890,769**	**8,453,476**	**8,936,198**
STAFFING	**55.49**	**53.60**	**51.60**	**54.60**	**57.60**
% OF GENERAL FUND	**0.71%**	**0.61%**	**0.58%**	**0.74%**	**0.78%**
PER PUPIL	**$ 79**	**$ 69**	**$ 65**	**$ 94**	**$ 100**

Explanation of Major Changes

Personnel Changes:

For FY23, the Talent Division total FTE increased by 1.0.

Talent Division +1.00 Deputy Chief Talent Officer, 1.0 Director, 1.0 Onboarding Specialist

Positions transferred in/out:

Non-Personnel Changes:

Additional Information:

State Grants
(General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	2,989,571	2,929,042	2,560,761	2,404,990	2,941,565
Other Salary	471,238	482,476	584,074	579,119	584,222
Total Salaries	**3,460,810**	**3,411,517**	**3,144,835**	**2,984,109**	**3,525,787**
Benefits	960,436	958,828	859,049	799,783	775,269
Total Personnel	**4,421,245**	**4,370,345**	**4,003,884**	**3,783,892**	**4,301,056**
Professional and Technical Services	-	1,114,766	67,661	608	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	-	-
Property Services	-	40,476	-	50,055	-
Other Purchased Services	375,546	197,282	64,607	380,189	732,620
Equipment and Related	1,063,907	3,102,804	1,017,395	2,264,649	1,231,280
Field Trips and Travel	4,126	817	-	12,480	-
Supplies and Materials	4,367	49,279	48,865	108,102	-
Textbooks	-	-	-	10,088	-
Other	-	-	-	-	-
Transfers	-	-	-	-	-
Total Other Operating Expenses	**1,447,946**	**4,505,425**	**1,198,527**	**2,826,172**	**1,963,900**
TOTAL	**5,869,191**	**8,875,770**	**5,202,411**	**6,610,064**	**6,264,956**
STAFFING	**32.36**	**29.36**	**29.00**	**30.00**	**30.00**
% OF GENERAL FUND	**0.56%**	**0.83%**	**0.51%**	**0.58%**	**0.54%**
PER PUPIL	**$ 62**	**$ 95**	**$ 58**	**$ 73**	**$ 70**

Explanation of Major Changes

Personnel Changes:

Positions transferred in/out:

Non-Personnel Changes:

Additional Information:

Schools
(General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	497,895,486	524,704,753	519,593,182	560,623,436	567,677,666
Other Salary	26,841,729	23,377,893	23,222,047	28,601,168	24,764,754
Total Salaries	**524,737,215**	**548,082,646**	**542,815,229**	**589,224,604**	**592,442,419**
Benefits	196,464,216	210,381,227	198,414,120	209,545,345	207,614,026
Total Personnel	**721,201,432**	**758,463,872**	**741,229,349**	**798,769,949**	**800,056,446**
Professional and Technical Services	14,514,368	12,424,041	12,062,614	12,936,844	4,647,537
Payment to 3rd Parties For Pers. Svcs.	1,625,085	228,084	86,672	280,601	-
Utilities	15,145,560	13,904,019	984,102	372,822	-
Property Services	1,453,730	1,275,040	1,206,266	1,896,763	-
Other Purchased Services	598,653	552,973	580,118	710,067	-
Equipment and Related	3,668,022	3,478,673	3,901,810	2,524,198	-
Field Trips and Travel	1,512,632	815,640	62,097	495,804	-
Supplies and Materials	11,645,202	10,716,451	13,708,369	22,380,907	39,013,469
Textbooks	1,876	1,430	-	-	-
Other	(1,404,923)	(5,802,563)	(15,604,102)	(16,743,784)	-
Transfers	-	-	-	-	-
Total Other Operating Expenses	**48,760,206**	**37,593,789**	**16,987,945**	**24,854,221**	**43,661,006**
TOTAL	**769,961,638**	**796,057,661**	**758,217,294**	**823,624,170**	**843,717,452**
STAFFING	**9,174.78**	**9,121.08**	**9,103.68**	**9,084.18**	**9,022.46**
% OF GENERAL FUND	**74.10%**	**74.82%**	**74.41%**	**72.56%**	**73.23%**
PER PUPIL	**$ 8,187**	**$ 8,551**	**$ 8,394**	**$ 9,127**	**$ 9,432**

Schools

As the fourth largest school system in Georgia, Fulton has more than 9,000 school-based employees, including over 6,200 teachers and other certified personnel, who work in 97 schools. During the 2022-23 school year, approximately 89,450 students will attend classes in 59 elementary schools, 19 middle schools, 15 high schools, two STEM schools, one 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 neeeds 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.

Additional Information:

Position Changes

Positions are based on enrollment

Additional Information:

Fulton County is closing one school for school year 2023. McClarin HS is closing and will be part of the In School Academy model.

Startup Charters (General Fund)

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
OPERATING BUDGET					
Salary	-	-	-	-	-
Other Salary	-	-	-	-	-
Total Salaries	**-**	**-**	**-**	**-**	**-**
Benefits	-	-	-	-	-
Total Personnel	**-**	**-**	**-**	**-**	**-**
Professional and Technical Services	-	90,000	-	-	-
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-
Utilities	-	-	-	-	-
Property Services	-	-	-	-	-
Other Purchased Services	47,509,652	50,524,146	51,772,113	52,868,587	49,955,801
Equipment and Related	-	107,591	-	5,028	-
Field Trips and Travel	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Textbooks	-	-	-	-	-
Other	-	-	-	-	-
Transfers	-	-	-	-	-
Total Other Operating Expenses	**47,509,652**	**50,721,738**	**51,772,113**	**52,873,615**	**49,955,801**
TOTAL	**47,509,652**	**50,721,738**	**51,772,113**	**52,873,615**	**49,955,801**
STAFFING	**545.46**	**561.15**	**557.48**	**545.52**	**497.33**
% OF GENERAL FUND	**4.57%**	**4.77%**	**5.08%**	**4.66%**	**4.34%**
PER PUPIL	**$ 505**	**$ 545**	**$ 573**	**$ 586**	**$ 558**

Charter Schools

Fulton County School District currently serves 9 charter schools. During the 2022-23 school year, approximately 4,703 students will attend classes.

According to the Fulton County Schools (FCS) Board Polikcy, 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 outlines 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.

Startup Charters
(General Fund)

Additional Information:

Position Changes

Positions are based on enrollment

Additional Information

Hapeville Charter middle schools is closing for school year 2023.



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 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. In November of 2021, the voters approved the District to continue to collect a penny sales tax over another five-year referendum period. This sales tax period will start July of 2022. As a result of the success of these sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property taxpayers of the District. In fact, the District will be debt free by the year 2027.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable as of June 30, 2021.

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, 2021 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
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
FY 2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	**$14,253,997**	**$10,113,216**	**$24,367,213**

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, 2021:

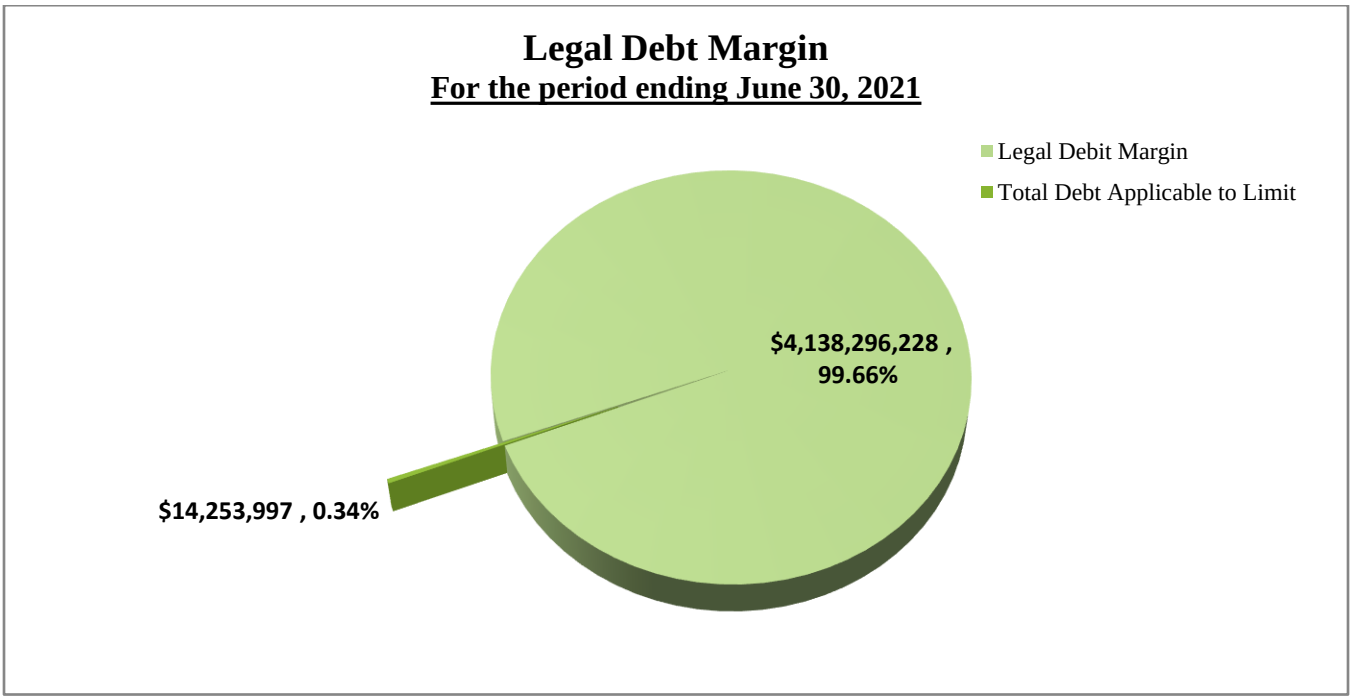
	Outstanding 6/30/2020, restated	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
Government Activities					
1998 general obligation bonds	$ 11,495,000	$ -	$ 11,495,000	$ -	$ -
2011 intergovernmental agreement	16,629,664	-	2,375,667	14,253,997	2,375,667
Workers'compensation insurance claim	16,270,000	3,058,218	3,869,218	15,459,000	4,986,000
Other claims and judgements	2,319,536	2,676,176	3,995,393	1,000,319	1,000,319
Net OPEB liabilities	660,783,856	158,567,447	39,969,717	779,381,586	-
Net pension liabilities	1,091,755,582	252,392,000	218,661,903	1,125,485,679	-
Compensated absences	40,915,749	36,797,560	38,005,865	39,707,444	35,736,700
Total Governmental Activities	$ 1,840,169,387	$ 453,491,401	$ 318,372,763	$ 1,975,288,025	$ 44,098,686

The debt service fund retires the general obligation bonds. The 2012, 2017, 2022 and 2027 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, 2021, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,152,550,225 or $4.2 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 $14,253,997, which is the outstanding GO bonds, is well below the legal debt limit of $4,152,550,225. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2021 is $4,138,296,228. The School System is, therefore, operating at only 0.34 percent of its debt capacity, meaning 99.66 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 2017-2021 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 0.3 percent to 2.1 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)

	June 30,				
	2017	**2018**	**2019**	**2020**	**2021**
Assessed Value [1]	$30,638,052,593	$36,112,540,909	$35,338,145,073	$37,303,434,077	$41,525,502,246
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,063,805,259	$3,149,571,244	$3,533,814,507	$3,730,343,408	$4,152,550,225
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	66,276,665	54,095,998	41,390,331	28,124,664	14,253,997
Less: Amount Reserved for Repayment of General Obligation Debt	4,402,869	5,611,047	4,205,299	(305,100)	-
Total debt applicable to limit	61,873,796	48,484,951	37,185,032	28,429,764	14,253,997
Legal Debt Margin	$3,001,931,463	$3,101,086,293	$3,496,629,475	$3,701,913,644	$4,138,296,228
Total Net Debt Applicable to the Limit as a % of the Debt Limit	2.1%	1.6%	1.1%	0.8%	0.3%

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

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&data

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.

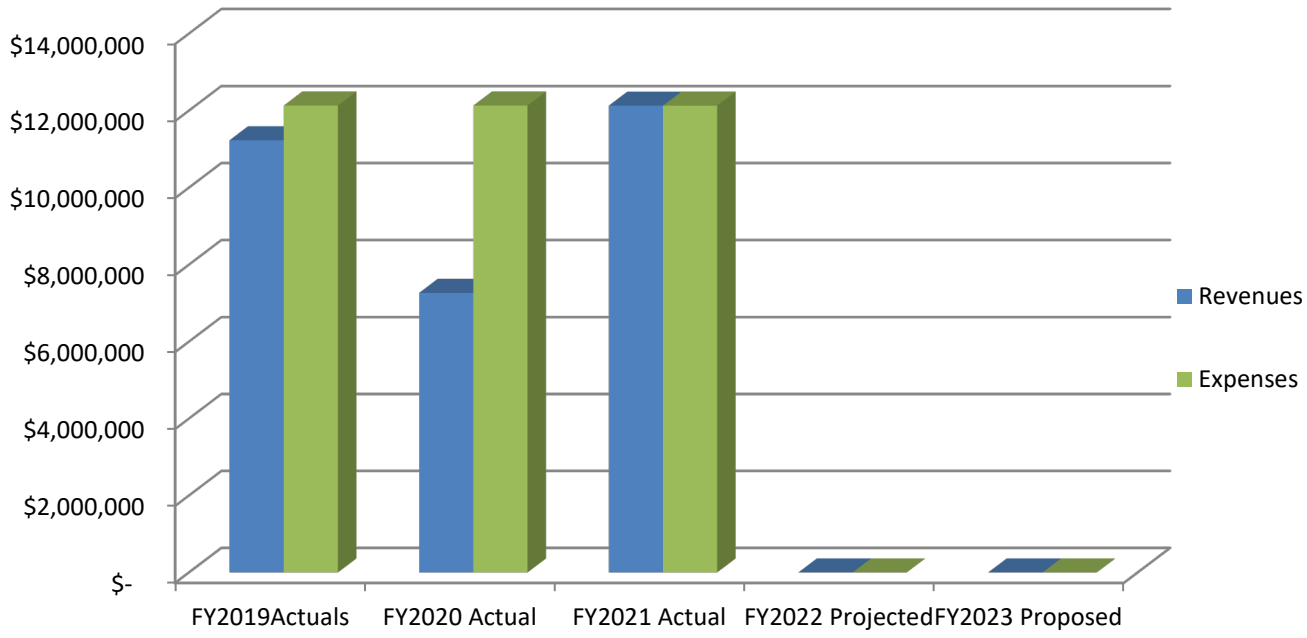
Fund 200 *Legal Debt Margin*

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	$	(4,152,550,225)
Taxable Assessed Value	$	37,372,952,021
Legal Debt Limit Coefficient		10%
Legal Debt Limit (10% of Assessed Value)	$	4,152,550,225
General Obligation Bonds Outstanding	$	14,253,997
Less: Amount reserved for repayment of General Obligation Bonds	$	-
Total Debt Applicable to Limit	$	14,253,997
Legal Debt Margin	$	4,138,296,228
Total Net Debt Applicable to the limit as a % of the debt limit		0.34%

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 $4,138,296,228 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 2023, 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

Revenues		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
LOCAL REVENUE							
1110	Ad Valorem Taxes	-	-	-	-	-	0.00%
1191	Title Ad Valorem Tax (TAVT)	1,553	-	-	-	-	0.00%
1500	Investment Income	108,364	44,977	231	-	-	0.00%
TOTAL LOCAL REVENUES		**$ 109,917**	**$ 44,977**	**$ 231**	**$ -**	**$ -**	**0.00%**
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	11,229,663	7,266,739	12,127,225	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**11,229,663**	**7,266,739**	**12,127,225**	**-**	**-**	**0.00%**
TOTAL REVENUES		**$ 11,339,580**	**$ 7,311,716**	**$ 12,127,456**	**$ -**	**$ -**	

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Other	12,129,740	12,121,590	12,127,640	-	-	0.00%
TOTAL OTHER OPERATING EXPENSES	**12,129,740**	**12,121,590**	**12,127,640**	**-**	**-**	**0.00%**
TOTAL EXPENSES	**$ 12,129,740**	**$ 12,121,590**	**$ 12,127,640**	**$ -**	**$ -**	**0.00%**

Fulton County Schools

Where Students Come First

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.

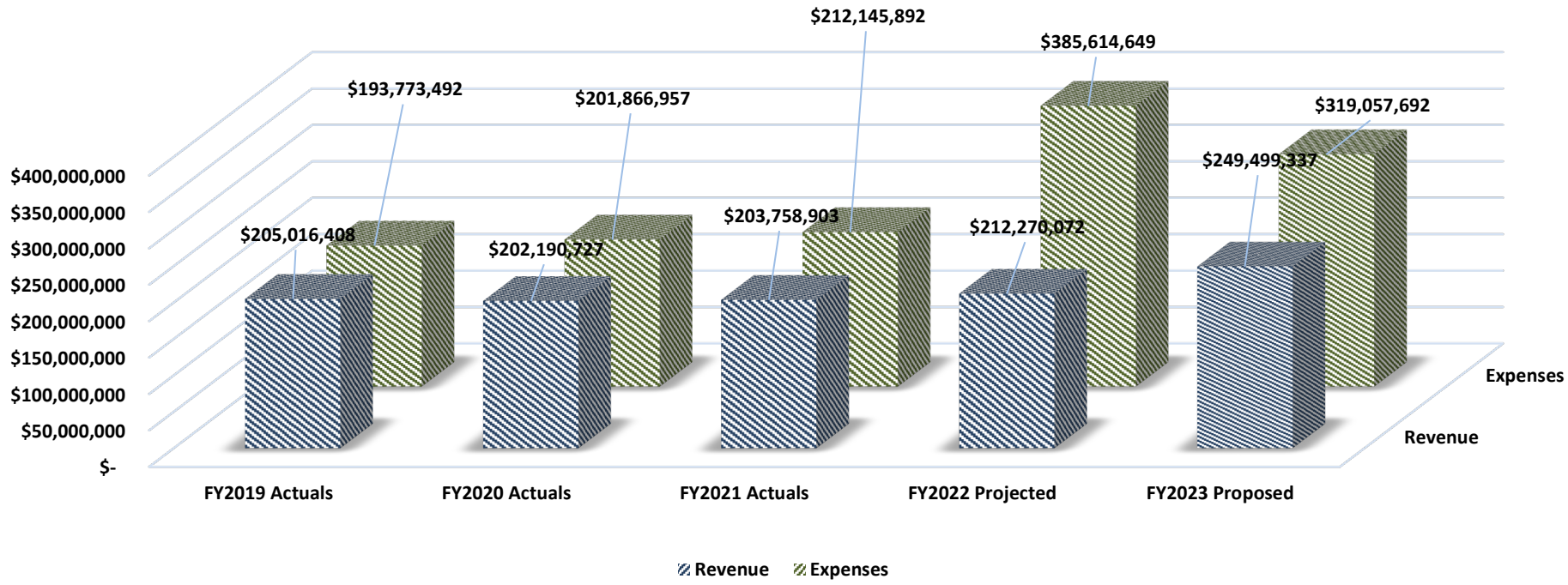
In February budget requests are submitted and brought together.

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.

Fulton County Schools SPLOST
Rebuild. Refresh. Renew.

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 2019	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	1,203,064	1,203,064	0
	State Capital Outlay	829,825	829,825	-1
		2,032,889	**2,032,888**	**-1**
351	Educ Spec Purp Loc Opt Sls Tax	188,493,825	172,855,420	-15,638,405
	Interest Income	2,897,072	2,897,072	0
	State Capital Outlay	0	0	0
		191,390,897	**175,752,492**	**-15,638,405**
	Totals for Year	***193,423,786***	***177,785,380***	***-15,638,406***
Fiscal Year 2020	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	298,430	298,430	0
	State Capital Outlay	0	0	0
		298,430	**298,430**	**0**
351	Educ Spec Purp Loc Opt Sls Tax	185,472,011	178,751,630	-6,720,381
	Interest Income	2,235,893	2,189,180	-46,713
	State Capital Outlay	24,090,830	19,215,150	-4,875,680
		211,798,734	**200,155,960**	**-11,642,774**
	Totals for Year	***212,097,164***	***200,454,390***	***-11,642,774***
Fiscal Year 2021	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	126,908	12,772	-114,136
	State Capital Outlay	0	0	0
		126,908	**12,772**	**-114,136**
351	Educ Spec Purp Loc Opt Sls Tax	102,518,329	121,770,081	19,251,752
	Interest Income	1,200,000	119,688	-1,080,312
	State Capital Outlay	5,060,546	2,435,146	-2,625,400
		108,778,875	**124,324,915**	**15,546,040**
	Totals for Year	***108,905,783***	***124,337,687***	***15,431,904***



SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2022	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	0	1,354	1,354
	State Capital Outlay	0	0	0
		0	**1,354**	**1,354**
351	Educ Spec Purp Loc Opt Sls Tax	195,386,195	130,931,978	-64,454,217
	Interest Income	90,197	64,169	-26,028
	State Capital Outlay	15,089,698	12,888,434	-2,201,264
		210,566,090	**143,884,582**	**-66,681,509**
	Totals for Year	***210,566,090***	***143,885,935***	***-66,680,155***
	GRAND TOTALS	***724,992,823***	***646,463,393***	***-78,529,430***

Capital Program V
Cash Flow Projections
FY 2017- FY 2023

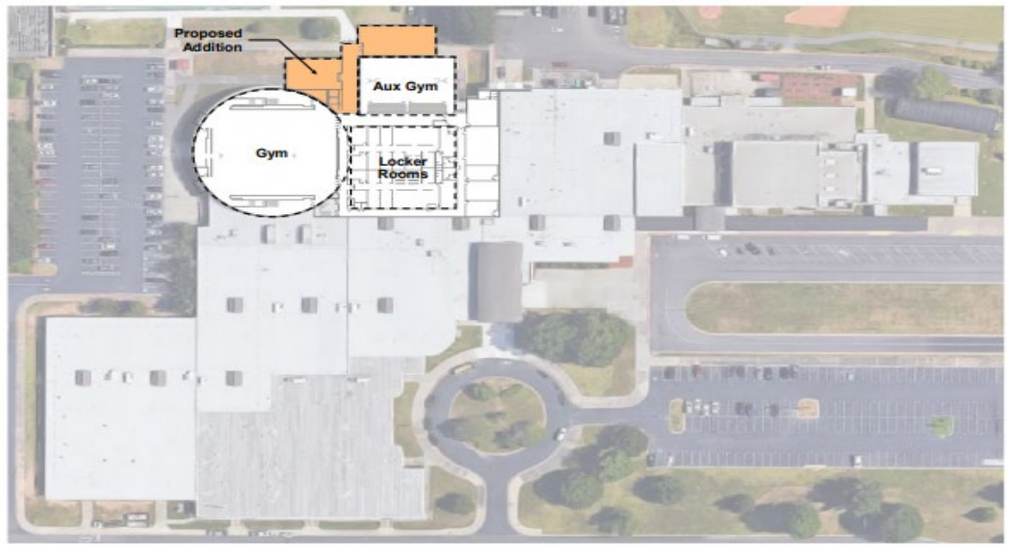
	Current Budget	Proposed Budget	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual/Projected FY 2022	Projected FY 2023	Total
Receipts										
SPLOST	$ 926,100,711	$ 962,955,643	$ 0	$ 163,059,681	$ 187,817,670	$ 180,478,754	$ 184,825,850	$ 227,286,690	$ 19,486,998	$ 962,955,643
State Revenue-Capital Outlay	38,486,732	38,527,387	0	0	0	18,689,247	2,483,458	12,888,434	4,466,248	38,527,387
Federal										
Other Federal Revenue-Reimbursement	8,645,151	7,968,224	0	787,145	1,577,661	1,583,560	1,587,774	1,589,316	842,768	7,968,224
Other Local Revenue										
Lost Technology	504,466	1,207,070	0	1,200	252,479	327,028	562,267	64,096	0	1,207,070
Interest Income	6,058,404	8,712,270	0	710,397	2,897,072	2,189,180	135,582	1,101,076	1,678,962	8,712,270
Total Receipts	**$ 979,795,464**	**$ 1,019,370,593**	**$ 0**	**$ 164,558,423**	**$ 192,544,882**	**$ 203,267,769**	**$ 189,594,932**	**$ 242,929,612**	**$ 26,474,976**	**$ 1,019,370,593**
Disbursements										
Construction Disbursements*										
New Schools	$ 119,989,887	$ 119,989,887	$ 364,274	$ 3,747,160	$ 21,307,268	$ 52,254,174	$ 33,071,451	$ 1,374,780	$ 7,870,781	$ 119,989,887
School Replacements	180,662,822	180,662,823	287,036	6,272,260	32,722,154	18,254,408	40,302,882	16,794,696	66,029,386	180,662,823
Local School Needs	235,090,043	233,821,580	44,453	4,501,755	41,681,813	34,939,179	37,189,695	51,716,547	63,748,138	233,821,580
Project Reserve	20,704,091	21,973,005	0	0	0	0	0	0	21,973,005	21,973,005
Non-Construction Disbursements										
Furniture, Fixtures & Equipment	23,818,631	23,824,195	0	2,698,779	4,481,898	3,235,294	1,388,827	5,134,308	6,885,088	23,824,195
Technology	213,930,729	215,519,335	0	29,015,920	22,834,956	32,902,512	54,851,935	61,866,619	14,047,394	215,519,335
Transportation	47,428,065	47,428,066	0	6,139,932	9,814,018	10,301,649	587,496	1,830,739	18,754,232	47,428,066
Security	17,907,313	17,907,313	0	1,886,322	4,542,352	2,480,810	3,573,025	2,623,564	2,801,241	17,907,313
Capital Operations	20,405,176	20,405,176	0	2,640,516	2,891,192	3,778,142	3,233,247	4,193,472	3,668,607	20,405,176
Innovation Fund	3,000,000	3,000,000	0	0	0	0	640,414	175,503	2,184,083	3,000,000
Program Management	20,200,000	20,200,000	0	2,542,066	4,238,225	4,290,020	3,782,377	3,590,639	1,756,674	20,200,000
Transfer out Debt Service	42,754,972	42,754,971	0	12,131,344	11,229,663	7,266,739	12,126,126	1,100	0	42,754,971
Program Reserve	12,301,956	50,282,464	0	0	0	0	0	10,713,350	39,569,114	50,282,464
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	**$ 978,499,701**	**$ 1,018,074,830**	**$ 695,764**	**$ 74,794,487**	**$ 159,804,741**	**$ 173,764,130**	**$ 194,808,677**	**$ 164,076,521**	**$ 250,130,511**	**$ 1,018,074,830**
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	$ 89,763,936	$ 32,740,141	$ 29,503,639	$ 0	$ 78,853,091	$ 0	$ 1,295,763
Over (Under) Disbursements	$ 0	$ 0	$ (695,764)	$ 0	$ 0	$ 0	$ (5,213,745)	$ 0	$ (223,655,535)	$ 0
Cash Balance Beginning of Fiscal Year			$ 0	$ 0	$ 87,772,410	$ 120,512,551	$ 150,016,189	$ 144,802,444	$ 223,655,535	$
Cash Balance End of Fiscal Year			$ 0	$ 87,772,410	$ 120,512,551	$ 150,016,189	$ 144,802,444	$ 223,655,535	$ 0	$ 0

Capital Program 2027
Cash Flow Projections
FY 2023- FY 2027

	Current Budget	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Total
Receipts							
SPLOST	$ 1,213,397,340	$ 220,963,818	247,096,561	255,087,160	263,927,321	226,322,481	1,213,397,340
Federal							
Other Federal Revenue-Reimbursement	8,427,680	1,685,536	1,685,536	1,685,536	1,685,536	1,685,536	8,427,680
Other Local Revenue							
Interest Income	3,064,369	365,127	1,089,959	959,874	290,106	359,303	3,064,369
Total Receipts	**$ 1,224,889,389**	**$ 223,014,481**	**$ 249,872,056**	**$ 257,732,569**	**$ 265,902,962**	**$ 228,367,320**	**$ 1,224,889,389**
Disbursements							
Construction Disbursements							
School Replacements	$ 194,000,000	$ 7,280,000	$ 49,580,000	$ 72,700,000	$ 50,840,000	$ 13,600,000	$ 194,000,000
Local School Needs	312,000,000	50,887,050	72,440,450	80,619,900	88,086,200	19,966,400	312,000,000
Project Reserve	179,300,000	8,500,000	8,500,000	49,984,401	49,984,401	62,331,198	179,300,000
Non-Construction Disbursements							
Furniture, Fixtures & Equipment	25,000,000	2,000,000	2,500,000	3,000,000	10,000,000	7,500,000	25,000,000
Technology	306,807,455	37,443,001	71,841,349	66,209,084	66,099,084	65,214,938	306,807,455
Transportation	27,768,000	0	8,546,236	8,546,236	8,546,236	2,129,292	27,768,000
Security	19,900,000	5,306,667	5,306,667	5,306,667	1,990,000	1,990,000	19,900,000
Capital Operations	23,470,023	4,694,005	4,694,005	4,694,005	4,694,005	4,694,005	23,470,023
Program Management	21,500,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	21,500,000
Program Reserve	94,437,898	0	0	31,897,257	31,897,257	30,643,384	94,437,898
Debt Service-QSCB Principal Payment	11,878,335	2,375,667	2,375,667	2,375,667	2,375,667	2,375,667	11,878,335
Debt Service-QSCB Interest Expense	8,427,678	1,685,536	1,685,536	1,685,536	1,685,536	1,685,536	8,427,678
Total Disbursements	**$ 1,224,489,389**	**$ 124,471,925**	**$ 231,769,908**	**$ 331,318,752**	**$ 320,498,385**	**$ 216,430,419**	**$ 1,224,489,389**
Other Financing Sources							
Short Term Note Proceeds	20,000,000	0	0	0	20,000,000	0	20,000,000
Other Financing Uses							
Short Term Note Repayment	20,000,000	0	0	0	0	20,000,000	20,000,000
Short Term Note Interest Expense	400,000	0	0	0	0	400,000	400,000
Total Financing	**(400,000)**	**0**	**0**	**0**	**20,000,000**	**(20,400,000)**	**(400,000)**
Excess (Deficiency) of Receipts	$ 400,000	$ 98,542,557	$ 18,102,147	$ 0	$ 0	$ 11,936,901	$ 400,000
Over (Under) Disbursements	$ 0	$ 0	$ 0	$ (73,586,183)	$ (54,595,423)	$ 0	$ 0
Cash Balance Beginning of Fiscal Year		**$ 0**	**$ 98,542,557**	**$ 116,644,704**	**$ 43,058,521**	**$ 8,463,099**	
Cash Balance End of Fiscal Year		**$ 98,542,557**	**$ 116,644,704**	**$ 43,058,521**	**$ 8,463,099**	**$ 0**	

Capital Programs Major Project

CREEKSIDE HIGH SCHOOL
Additions/Renovations



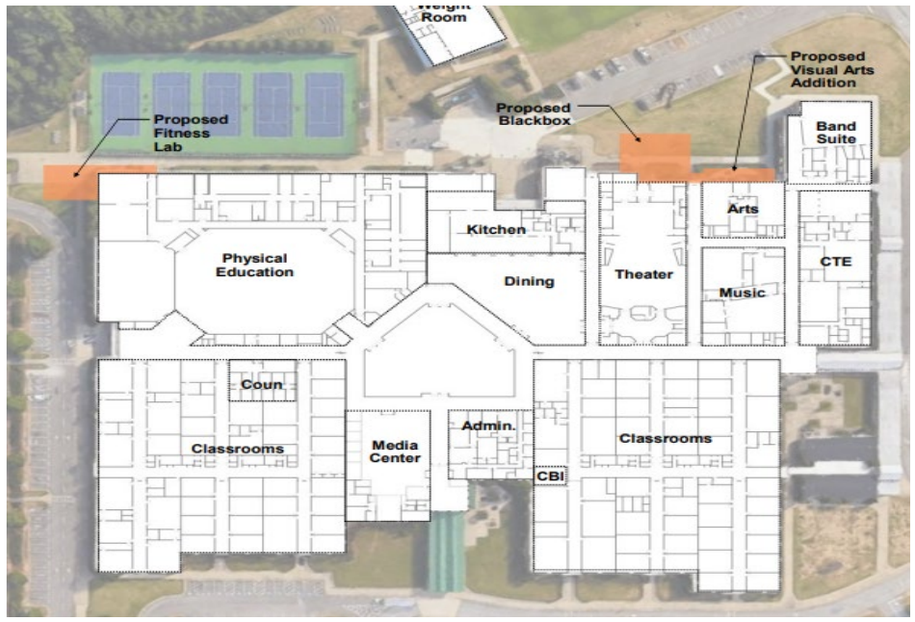
Scope of Work:	**Creekside HS Additions and Renovations**
Project Manager:	**Chad Word**
Project Controls:	**Joe Metoyer**
Architect-Enginee	**CDH Partners**
Contractor:	**Evergreen Construction**
Project:	**LN-7005521**
Project Stage:	**Construction**
Remarks:	**Project to be complete Winter 2022**

2020				**2021**				**2022**			
Original Budget	**Current Budget**	**Cumulative Expenditures**	**Remaining Balance**	**Original Budget**	**Current Budget**	**Cumulative Expenditures**	**Remaining Balance**	**Original Budget**	**Current Budget**	**Cumulative Expenditures**	**Remaining Balance**
$ 9,187,930	$ 11,187,930	$ 164,205	$ 11,023,725	$ 9,187,930	$ 13,595,034	$ 1,044,754	$ 12,550,280	$ 9,187,930	$ 15,483,511	$ 2,754,439	$ 12,729,071

Project Description:

Project Description: The project scope includes the construction of new additions for PE, Black Box Theatre, and Art Room. The existing building improvements include replacement of bleachers in main gym and auxiliary gym, installation of booster system for emergency responder communication, auditorium renovations, repair and replacement of sidewalks and pedestrian walkways.

NORTHVIEW HIGH SCHOOL
Additions/Renovations



Scope of Work:	**Additions and Renovatoins**
Project Manager:	**Matt Hines**
Project Controls:	**Jitendra Gutha**
Architect-Enginee	**CDH Partners**
Contractor:	**Bowen & Watson, Inc.**
Project:	**LN-7008521**
Project Stage:	**Construction**
Remarks:	**Project to be complete Winter 2022**

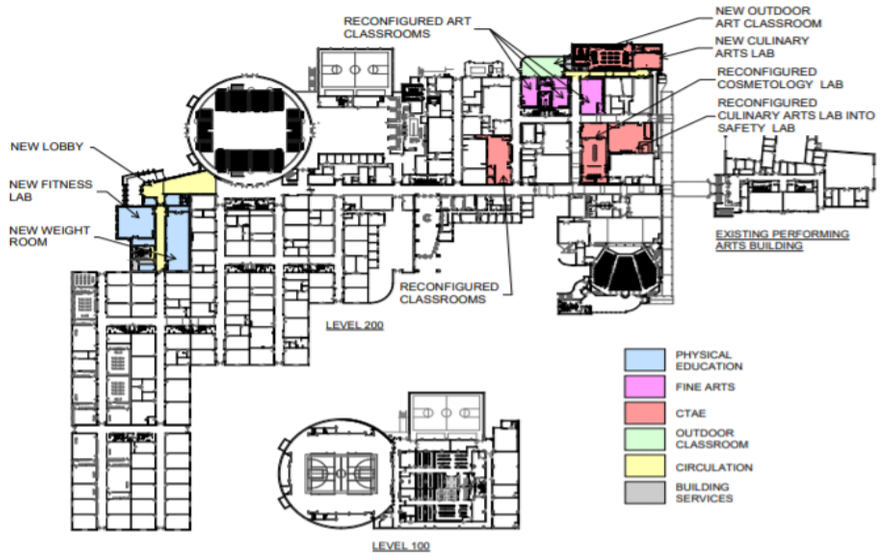
2020				2021				2022			
Original Budget	Current Budget	Cumulative Expenditures	Remaining Balance	Original Budget	Current Budget	Cumulative Expenditures	Remaining Balance	Original Budget	Current Budget	Cumulative Expenditures	Remaining Balance
$ 3,498,397	$ 3,998,397	$ 152,510	$ 3,845,887	$ 3,498,397	$ 578,754	$ 253,799	$ 324,954	$ 3,498,397	$ 7,525,503	$ 1,017,865	$ 6,507,638

Project Description:

The project scope includes: A new Visual Arts addition, a new Blackbox addition, and a PE/Fitness Lab Addition.

Capital Programs Major Project

TRI-CITIES HIGH SCHOOL
Additions/Renovations



Scope of Work: **Additions and Renovations**

Project Manager: **Chad Word**

Project Controls: **Joe Metoyer**

Architect-Enginee **Chapman Griffin Lanier Sussenbach Architects, Inc.**

Contractor: **Carroll Daniel Construction**

Project: **LN-7011523, LN-7011511**

Project Stage: **Construction**

Remarks: **Project to be complete Fall 2022**

2020				2021				2022			
Original Budget	Current Budget	Cumulative Expenditures	Remaining Balance	Original Budget	Current Budget	Cumulative Expenditures	Remaining Balance	Original Budget	Current Budget	Cumulative Expenditures	Remaining Balance
$ 14,297,011	$ 14,297,011	$ 1,590,222	$ 12,706,789	$ 12,624,491	$ 16,264,157	$ 4,940,179	$ 11,323,978	$ 12,624,491	$ 16,264,157	$ 9,798,202	$ 6,465,955

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 FY2023 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 2022-2023. Until a grant application is officially approved by a grantor, there is still a level of uncertainty regarding funding, especially with the numerous grants that our school system is awarded.

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

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

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

Special Revenue Funds

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

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

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 FY23 school year, we anticipate the number of students served including private students will increase from 30,082 to 30,118 (36 increase) due to the closing of two schools; Hapeville Charter Middle, McClarin High School, and 26 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 FY23, the number of CEP schools is 26.

For FY23, forty-nine 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.

$45 increase per student in CEP schools with 100% poverty level (from $540 in FY22 to $585 in FY23)
$45 increase per student in non-CEP schools with 100% poverty level (from $540 in FY22 to $585 in FY23)
$45 increase per student in schools 75% - 94% poverty level (from $539 in FY22 to $584 in FY23)
$45 increase per student in schools below 75% poverty level (from $538 in FY22 to $583 in FY23)

Schools served: 59 traditional schools, 8 private and 5 neglected institutions. No new Title I schools were added.



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.

American Rescue Plan (448)

The purpose of this grant is to provide school districts with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on public elementary and secondary schools across Georgia and the nation.

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 87 Prekindergarten classes in FY22-23. These classes are in 47 of our elementary schools with the capacity to serve 1,846 students (class size: 22 students in the 70 typical classes and 18 students in the 17 inclusion classes.)

The Fulton County School System locally funds a monthly supplement for 87 Pre-K teachers and 87 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

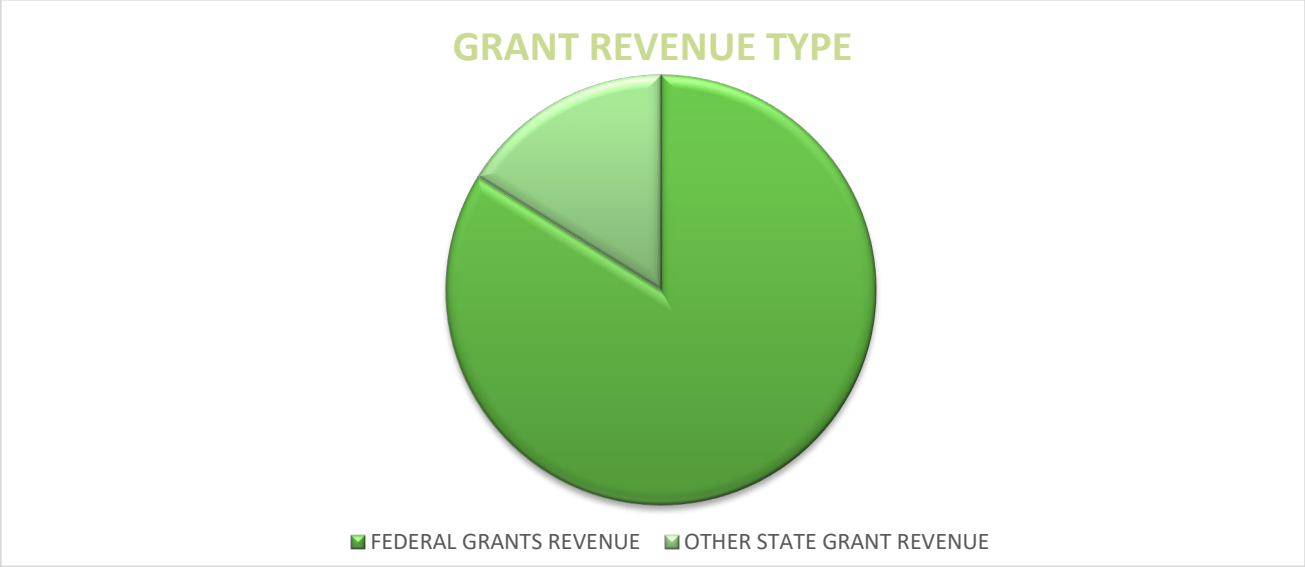
Metropolitan Atlanta Policy Lab for Education (MAPLE) (559)

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)

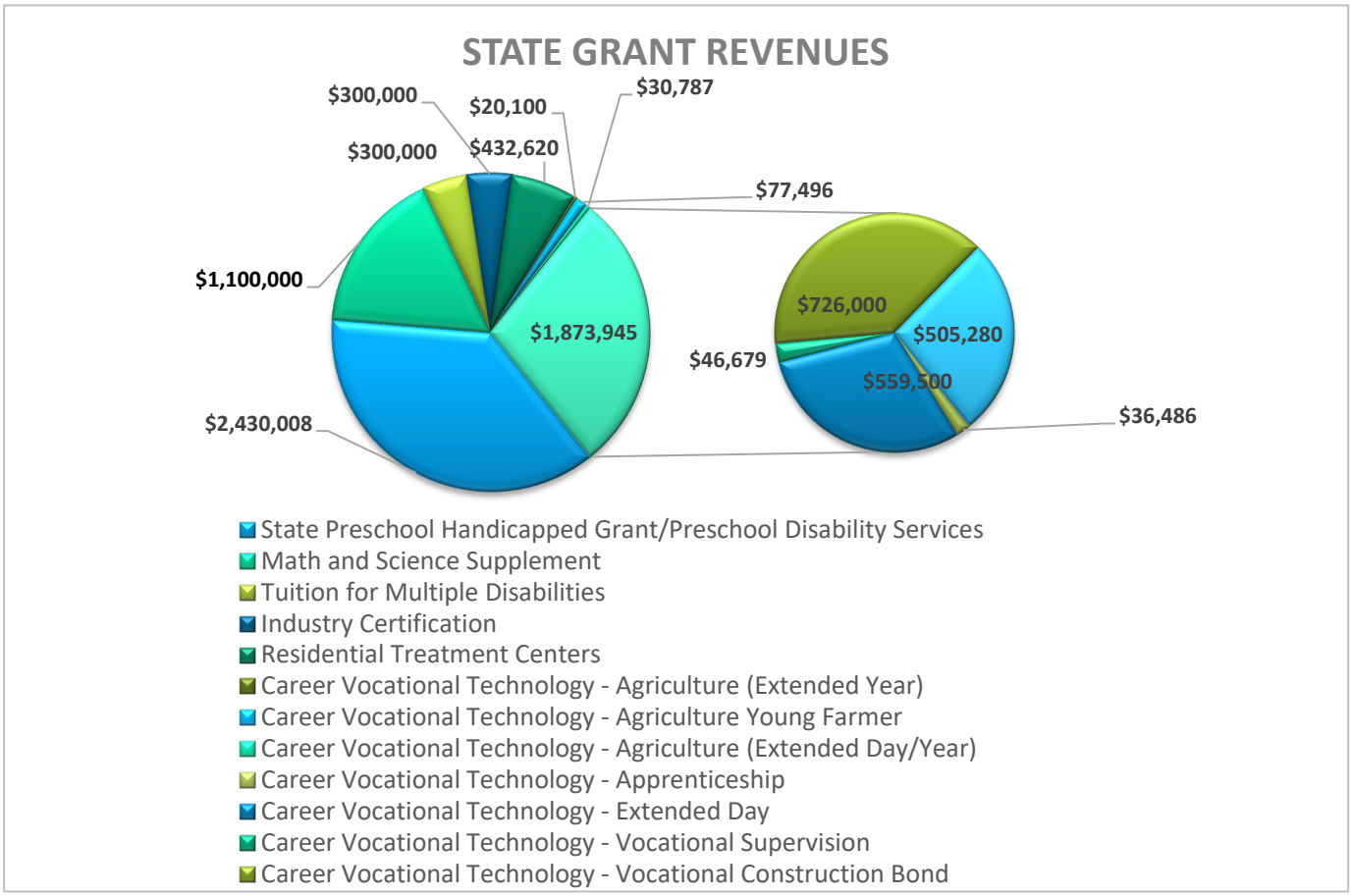
Grants and donations represent other local grants that the district receives such as Rise Trauma Informed Schools Initiative, Georgia School Nutrition and Physical Activity Grant Program, GenYouth, Lockheed Martin, Pat and Gill Clements, Southern Company, United Way of Greater Atlanta, TPS Eastern Region 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	0.13%
Georgia Parent Mentor Partnership	$29,389	0.05%
High Cost Fund Pool	$232,147	0.38%
Special Education - Preschool	$639,949	1.04%
Special Education - VIB Federal Flow Through	$19,667,524	31.84%
CTE- Perkins V Grants – Program Improvement	$896,880	1.45%
CTE - Perkins V Plus Reserve	$23,234	0.04%
Title I-A, School Improvement 1003A	$845,000	1.37%
Title I-A, Improving Academic Achievement of the Disadvantaged	$23,492,511	38.03%
Title II-A, Advanced Placement	$13,500	0.02%
Title II-A, Improving Teacher Quality	$3,311,527	5.36%
Title III-A, Language Instruction for English Learners	$851,000	1.38%
Title IV - Student Support and Academic Enrichment Grant	$1,694,000	2.74%
FEDERAL GRANTS REVENUE TOTAL	**$51,776,661**	**83.83%**
OTHER STATE GRANT REVENUE		
Pre-Kindergarten Program	$9,990,442	16.17%
GRANTS/SPECIAL REVENUE TOTAL	**$61,767,103**	**100.00%**

Special Revenue Summary Budget By Program

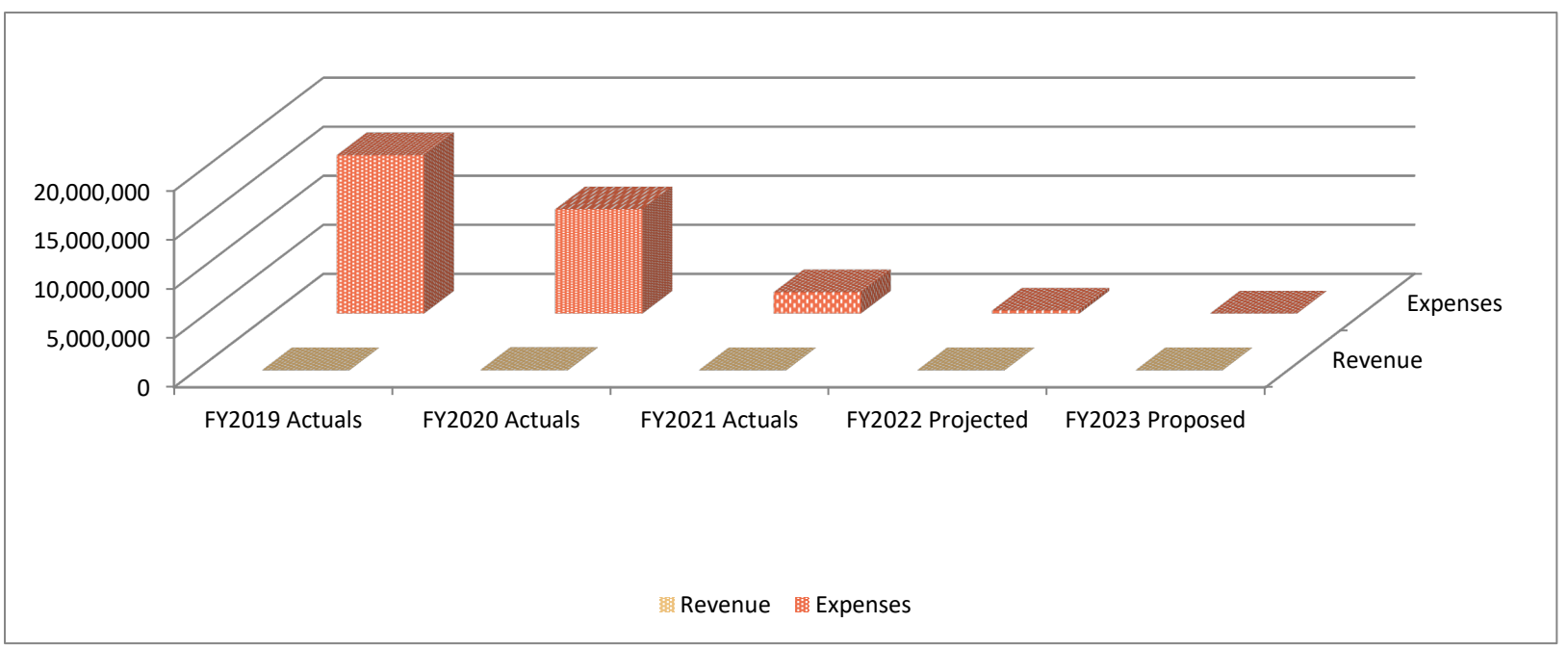


Grants and Special Revenue Title	Grant Revenues	% of Budget
State Preschool Handicapped Grant/Preschool Disability Services	$2,430,008	37.01%
Math and Science Supplement	$1,100,000	16.76%
Tuition for Multiple Disabilities	$300,000	4.57%
Industry Certification	$300,000	4.57%
Residential Treatment Centers	$432,620	6.59%
Career Vocational Technology - Agriculture (Extended Year)	$20,100	0.31%
Career Vocational Technology - Agriculture Young Farmer	$77,496	1.18%
Career Vocational Technology - Agriculture (Extended Day/Year)	$30,787	0.47%
Career Vocational Technology - Apprenticeship	$36,486	0.56%
Career Vocational Technology - Extended Day	$559,500	8.52%
Career Vocational Technology - Vocational Supervision	$46,679	0.71%
Career Vocational Technology - Vocational Construction Bond	$726,000	11.06%
Charter Schools - Facilities	$505,280	7.70%
STATE DEPARTMENT OF EDUCATION FUND 100 GRANTS REVENUE TOTAL	**$6,564,956**	**100.00%**

400 Federal Consolidated Initiatives - Administration and Schoolwide

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	-	28,852	-	-	-	0.00%
TOTAL LOCAL TAXES		**-**	**28,852**	**-**	**-**	**-**	0.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**-**	**28,852**	**-**	**-**	**-**	**0.00%**

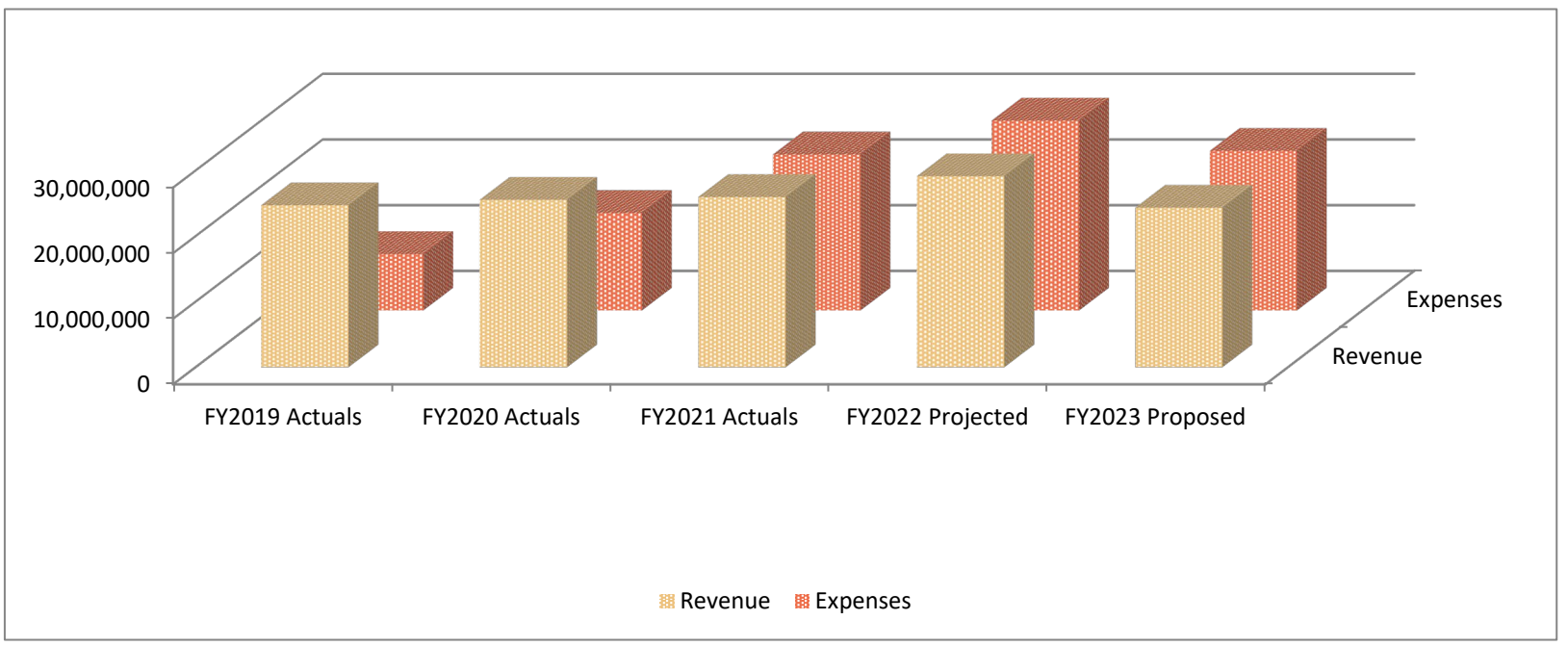
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	9,362,271	6,352,447	737,234	771,870	815,985	5.72%
Other Salary	355,118	168,354	13,697	3,699	20,764	461.35%
Total Salaries	**9,717,389**	**6,520,801**	**750,931**	**775,569**	**836,749**	**7.89%**
Benefits	3,822,850	2,624,311	250,912	340,109	270,937	-20.34%
Total Personnel	**13,540,239**	**9,145,112**	**1,001,844**	**1,115,678**	**1,107,686**	**-0.72%**
Services	1,481,238	1,266,880	1,397,170	306,978	25,000	-91.86%
Utilities	541	516	1,049	13,593	1,200	-91.17%
Other Purchased Services	153,560	89,215	85,918	61,775	53,000	-14.20%
Equipment and Related	718,678	227,860	222,417	23,087	6,000	-74.01%
Field Trips and Travel	54,064	18,101	699	39,628	18,000	-54.58%
Supplies and Materials	1,006,967	821,547	484,516	105,187	7,000	-93.35%
Other	(821,232)	(953,836)	(1,036,161)	(1,371,046)	(1,217,886)	-11.17%
Total Other Operating Expenses	**2,593,816**	**1,470,284**	**1,155,609**	**(820,798)**	**(1,107,686)**	**34.95%**
TOTAL	**16,134,055**	**10,615,396**	**2,157,453**	**294,880**	**-**	**-100.00%**



402 Title I-A - Improving the Academic Achievement of the Disadvantaged, Title I-A - School Improvement, Striving Readers Comprehensive Literacy Grant

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	24,741,841	25,490,955	25,963,117	29,125,404	24,337,511	-16.44%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**24,741,841**	**25,490,955**	**25,963,117**	**29,125,404**	**24,337,511**	-16.44%
GRAND TOTAL		**24,698,679**	**25,534,117**	**25,963,117**	**29,125,404**	**24,337,511**	**-16.44%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	1,825,630	2,343,355	2,009,442	2,298,188	2,344,503	2.02%
Other Salary	498,230	374,722	407,830	498,105	209,654	-57.91%
Total Salaries	**2,323,859**	**2,718,077**	**2,417,272**	**2,796,293**	**2,554,158**	**-8.66%**
Benefits	624,750	843,176	675,841	1,111,335	802,362	-27.80%
Total Personnel	**2,948,609**	**3,561,254**	**3,093,113**	**3,907,628**	**3,356,520**	**-14.10%**
Services	484,517	607,369	451,778	2,781,451	2,115,625	-23.94%
Utilities	125	-	302,515	472	-	-100.00%
Other Purchased Services	91,102	211,170	84,378	107,484	78,313	-27.14%
Equipment and Related	245,004	1,296,081	916,267	670,068	129,537	-80.67%
Field Trips and Travel	100,038	75,076	844	56,095	36,400	-35.11%
Supplies and Materials	669,186	690,725	657,391	712,359	286,503	-59.78%
Other	4,069,205	8,433,796	18,293,804	20,708,199	18,334,614	-11.46%
Total Other Operating Expenses	**5,659,177**	**11,314,218**	**20,706,976**	**25,036,128**	**20,980,991**	**-16.20%**
TOTAL	**8,607,787**	**14,875,471**	**23,800,089**	**28,943,756**	**24,337,511**	**-15.91%**

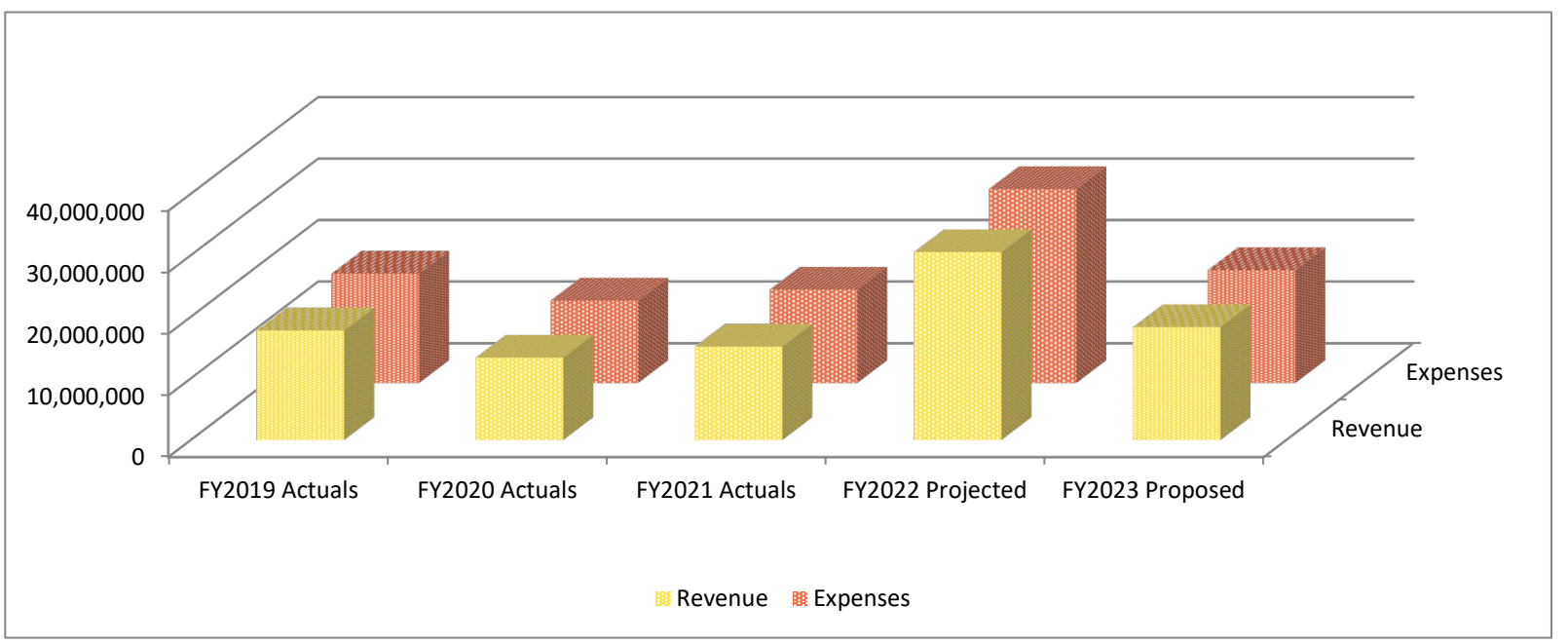


404

Title VIB- Federal Flowthrough, Special Education Preschool, High Cost Fund Pool, Parent Mentor

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH	17,757,574	13,375,222	15,152,550	25,800,904	20,569,009	-20.28%
4535	FED GRANTS COVID-19	-	-	-	4,708,430	-	-100.00%
TOTAL FEDERAL SOURCES		**17,757,574**	**13,375,222**	**15,152,550**	**30,509,334**	**20,569,009**	-32.58%
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTH	17,585	(17,585)	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**17,585**	**(17,585)**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**17,775,158**	**13,357,637**	**15,152,550**	**30,509,334**	**20,569,009**	**-32.58%**

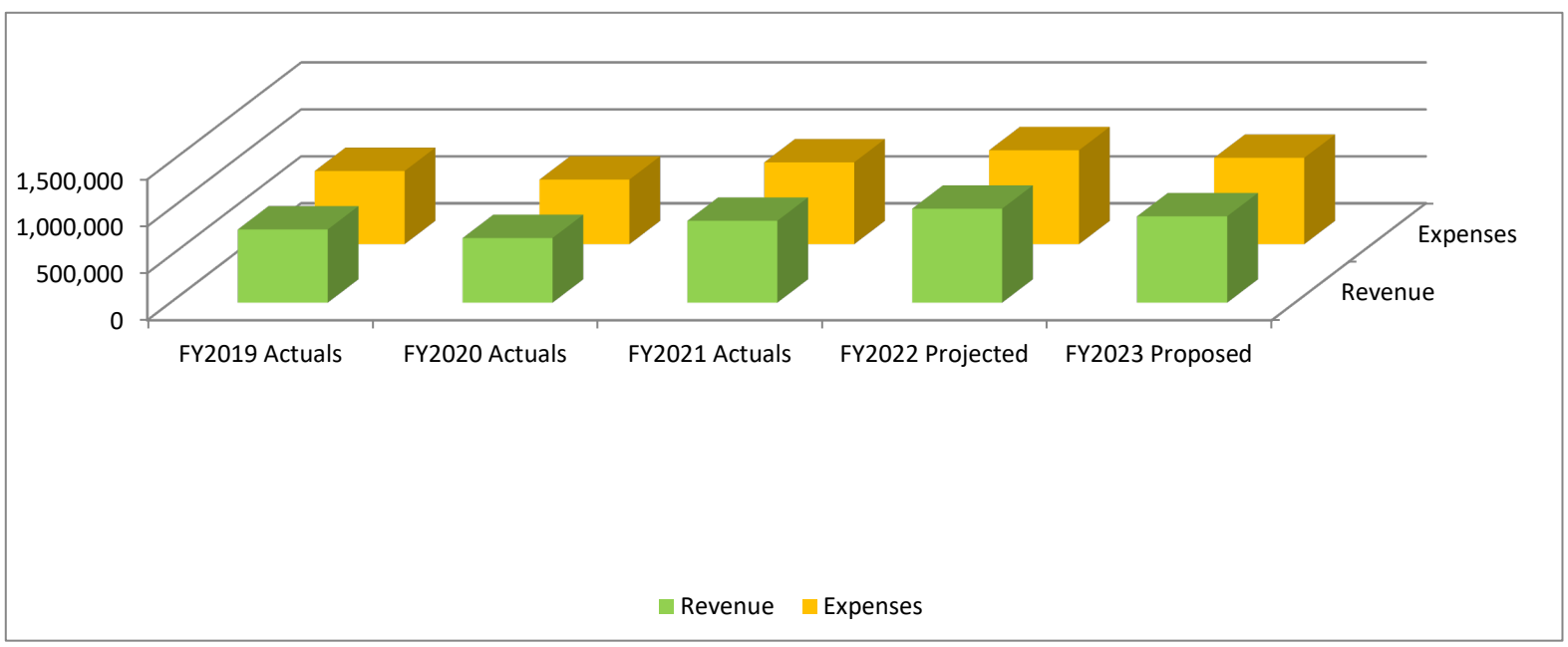
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	10,310,815	7,969,433	9,401,620	11,332,438	13,970,219	23.28%
Other Salary	271,381	177,849	134,281	4,286,823	194,718	-95.46%
Total Salaries	**10,582,196**	**8,147,283**	**9,535,901**	**15,619,261**	**14,164,937**	**-9.31%**
Benefits	4,874,358	3,340,525	4,044,344	5,611,584	6,171,925	9.99%
Total Personnel	**15,456,554**	**11,487,808**	**13,580,244**	**21,230,845**	**20,336,862**	**-4.21%**
Professional and Technical Services	1,145,997	964,370	720,833	5,135,281	232,147	-95.48%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	488,728	-	-100.00%
Utilities	2,075	2,297	3,733	9,199	-	-100.00%
Other Purchased Services	243,514	225,307	2,950	1,475	-	-100.00%
Property Services	60,219	-	-	-	-	0.00%
Equipment and Related	64,435	-	1,853	2,313,565	-	-100.00%
Field Trips and Travel	9,887	-	-	72,500	-	-100.00%
Supplies and Materials	4,154	-	89	1,061,330	-	-100.00%
Other	770,737	695,440	842,848	1,196,644	-	-100.00%
Total Other Operating Expenses	**2,301,020**	**1,887,414**	**1,572,305**	**10,278,723**	**232,147**	**-97.74%**
TOTAL	**17,757,574**	**13,375,222**	**15,152,549**	**31,509,567**	**20,569,009**	**-34.72%**



406 CTE - Perkins IV Grants - Program Improvement, CTAE - Perkins Plus Reserve

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
STATE SOURCES							
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION	-	183,760	-	-	-	0.00%
TOTAL STATE SOURCES		**-**	**183,760**	**-**	**-**	**-**	**0.00%**
FEDERAL SOURCES							
4520	THROUGH GEORGIA DEPARTMENT OF EDUCATION	779,671	504,611	871,972	1,000,784	920,114	-8.06%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**779,671**	**504,611**	**871,972**	**1,000,784**	**920,114**	-8.06%
GRAND TOTAL		**779,671**	**688,371**	**871,972**	**1,000,784**	**920,114**	**-8.06%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	56,342	56,232	58,263	62,404	68,960	10.51%
Other Salary	400	-	-	-	-	0.00%
Total Salaries	**56,742**	**56,232**	**58,263**	**62,404**	**68,960**	**10.51%**
Benefits	11,776	11,887	11,105	12,362	22,184	79.46%
Total Personnel	**68,518**	**68,119**	**69,368**	**74,766**	**91,144**	**21.91%**
Services	18,350	-	-	-	-	0.00%
Other Purchased Services	-	14,000	39,396	25,000	22,000	-12.00%
Equipment and Related	124,107	201,077	402,077	240,000	205,000	-14.58%
Field Trips and Travel	271,450	186,198	1,595	233,000	247,236	6.11%
Supplies and Materials	72,815	14,315	194,140	140,000	100,000	-28.57%
Other	224,431	204,662	165,397	288,018	254,734	-11.56%
Total Other Operating Expenses	**711,153**	**620,252**	**802,604**	**926,018**	**828,970**	**-10.48%**
TOTAL	**779,671**	**688,371**	**871,972**	**1,000,784**	**920,114**	**-8.06%**

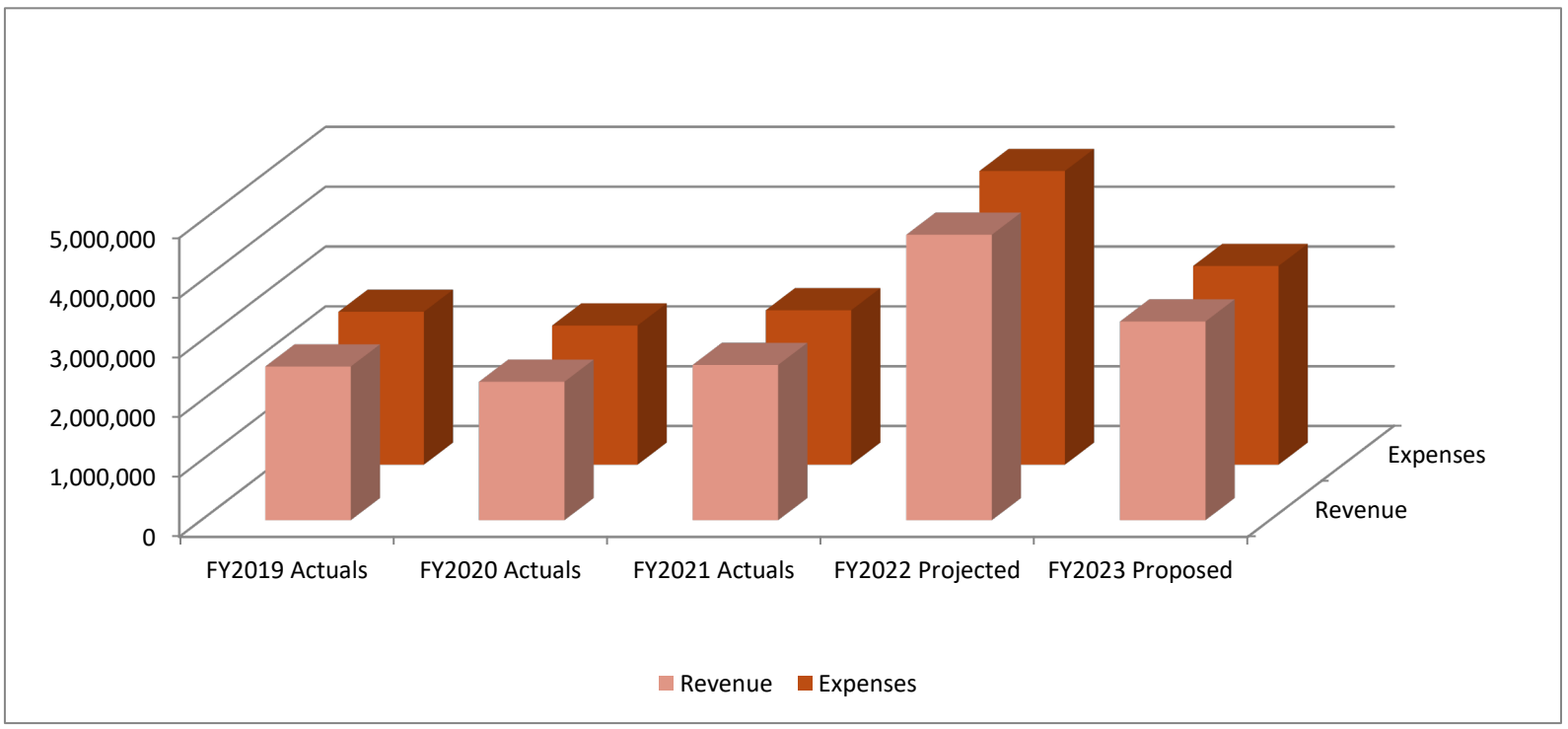


414

Title II-A- Improving Teacher Quality, Advanced Placement Grant - 685

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	2,558,849	2,329,439	2,585,075	4,775,075	3,325,027	-30.37%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**2,558,849**	**2,329,439**	**2,585,075**	**4,775,075**	**3,325,027**	-30.37%
GRAND TOTAL		**2,571,768**	**2,316,520**	**2,597,994**	**4,775,075**	**3,325,027**	**-30.37%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	1,002,376	1,061,668	1,129,973	1,195,274	1,258,078	5.25%
Other Salary	358,902	249,363	251,380	420,920	308,999	-26.59%
Total Salaries	**1,361,278**	**1,311,031**	**1,381,353**	**1,616,194**	**1,567,077**	**-3.04%**
Benefits	340,441	361,241	357,588	419,605	407,599	-2.86%
Total Personnel	**1,701,719**	**1,672,272**	**1,738,940**	**2,035,799**	**1,974,677**	**-3.00%**
Professional and Technical Services	315,812	247,041	346,998	1,937,267	888,157	-54.15%
Other Purchased Services	166,535	169,500	204,000	216,000	160,000	-25.93%
Property Services	5,966	-	-	6,000	-	-100.00%
Field Trips and Travel	6,193	-	-	-	-	0.00%
Supplies and Materials	42,974	42,934	21,076	306,624	20,007	-93.48%
Other	319,650	197,691	274,060	410,535	282,186	-31.26%
Total Other Operating Expenses	**857,130**	**657,167**	**846,135**	**2,876,426**	**1,350,350**	**-53.05%**
TOTAL	**2,558,849**	**2,329,439**	**2,585,075**	**4,912,225**	**3,325,027**	**-32.31%**

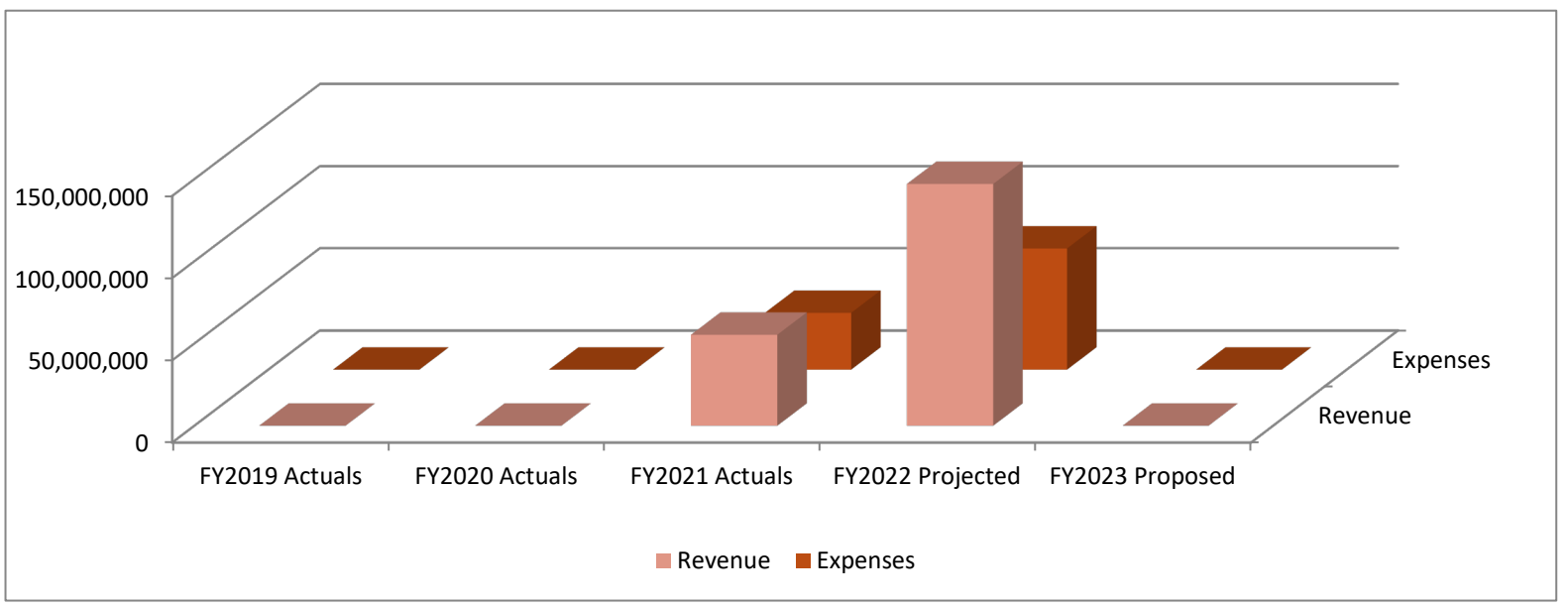


420

Cares Act - COVID-19

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4535	Cares Act - COVID-19	-	-	27,635,612	73,514,726	-	-100.00%
4535	FED GRANTS COVID-19	-	-	27,635,612	73,514,726	-	-100.00%
TOTAL FEDERAL SOURCES		**-**	**-**	**55,271,224**	**147,029,452**	**-**	-100.00%
GRAND TOTAL		**-**	**-**	**55,271,224**	**147,029,452**	**-**	**-100.00%**

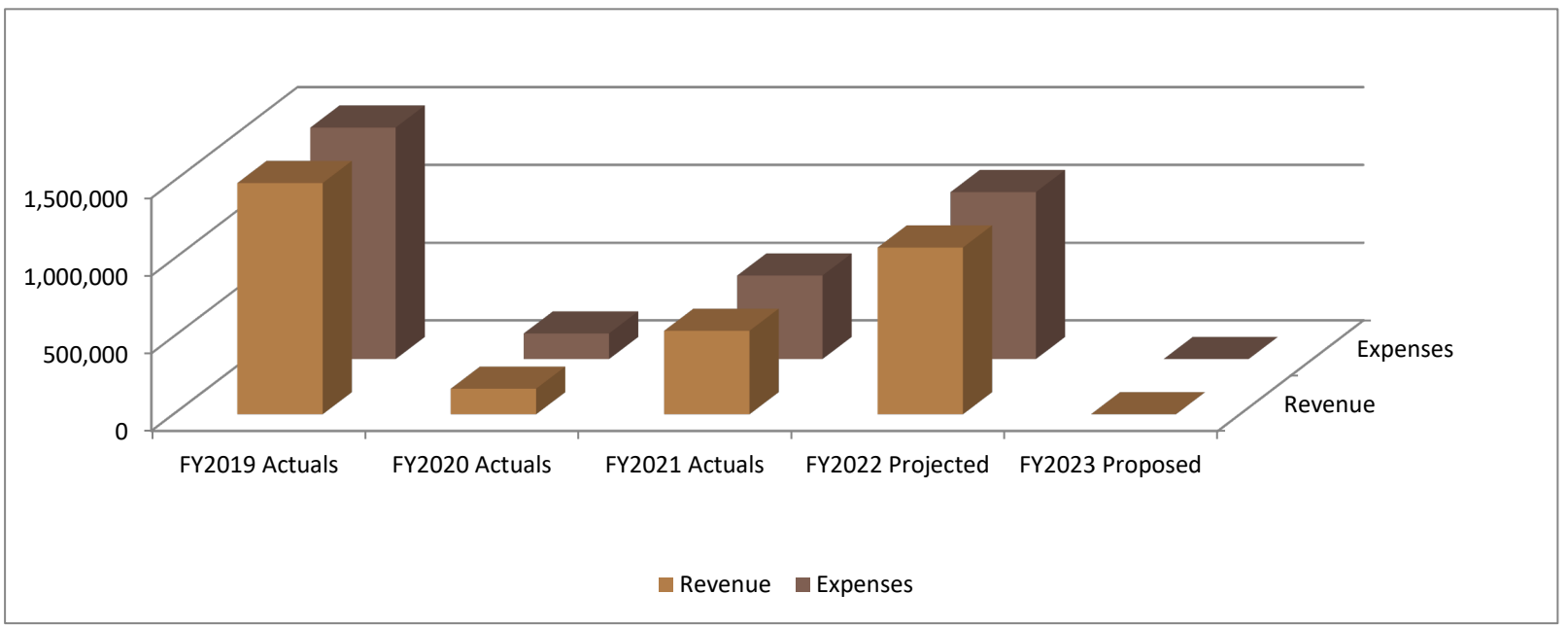
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	-	-	688,213	12,788,342	-	-100.00%
Other Salary	-	-	17,496,648	4,132,817	-	-100.00%
Total Salaries	**-**	**-**	**18,184,861**	**16,921,159**	**-**	**-100.00%**
Benefits	-	-	797,688	1,429,858	-	-100.00%
Total Personnel	**-**	**-**	**18,982,548**	**18,351,017**	**-**	**-100.00%**
Professional and Technical Services	-	-	307,797	9,722,374	-	-100.00%
Utilities	-	-	13,546,327	19,706,762	-	-100.00%
Other Purchased Services	-	-	35,836	10,498,145	-	-100.00%
Property Services	-	-	122,114	97,430	-	-100.00%
Equipment and Related	-	-	73,063	1,256,738	-	-100.00%
Field Trips and Travel	-	-	-	74,470	-	-100.00%
Supplies and Materials	-	-	1,433,696	9,743,875	-	-100.00%
Other	-	-	1,350	4,202,729	-	-100.00%
Total Other Operating Expenses	**-**	**-**	**15,520,183**	**55,302,523**	**-**	**-100.00%**
TOTAL	**-**	**-**	**34,502,731**	**73,653,540**	**-**	**-100.00%**



430 Charter Schools - Federal - Implementation Grant, Federal Dissemination Grant

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1,489,585	164,889	538,387	1,075,184	-	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**1,489,585**	**164,889**	**538,387**	**1,075,184**	**-**	-100.00%
GRAND TOTAL		**1,489,585**	**164,889**	**538,387**	**1,075,184**	**-**	**-100.00%**

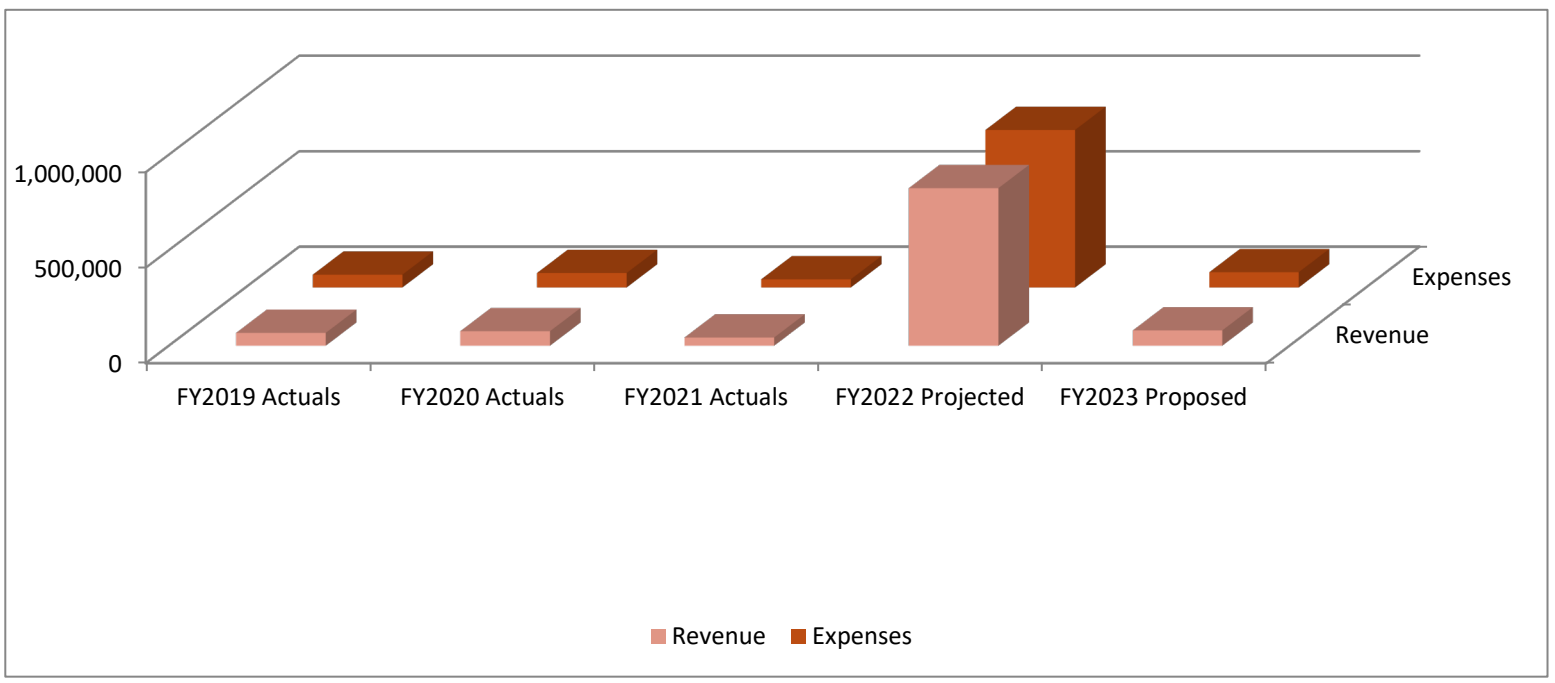
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	-	-	-	32,083	-	-100.00%
Other Salary	-	5,000	-	-	-	0.00%
Total Salaries	**-**	**5,000**	**-**	**32,083**	**-**	**-100.00%**
Total Personnel	**-**	**5,000**	**-**	**32,083**	**-**	**-100.00%**
Professional and Technical Services	155,995	52,480	-	183,983	-	-100.00%
Other Purchased Services	130,116	28,285	2,370	237,902	-	-100.00%
Equipment and Related	911,915	65,863	502,709	533,621	-	-100.00%
Supplies and Materials	245,984	10,861	23,109	87,595	-	-100.00%
Other	45,575	2,400	10,200	-	-	0.00%
Total Other Operating Expenses	**1,489,585**	**159,889**	**538,387**	**1,043,100**	**-**	**-100.00%**
TOTAL	**1,489,585**	**164,889**	**538,387**	**1,075,184**	**-**	**-100.00%**



432 Education for Homeless Children and Youth

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	67,113	75,768	42,850	156,222	80,000	-48.79%
4535	FED GRANTS COVID-19	-	-	-	668,375	-	-100.00%
TOTAL FEDERAL SOURCES		**67,113**	**75,768**	**42,850**	**824,597**	**80,000**	-90.30%
GRAND TOTAL		**67,113**	**75,768**	**42,850**	**824,597**	**80,000**	**-90.30%**

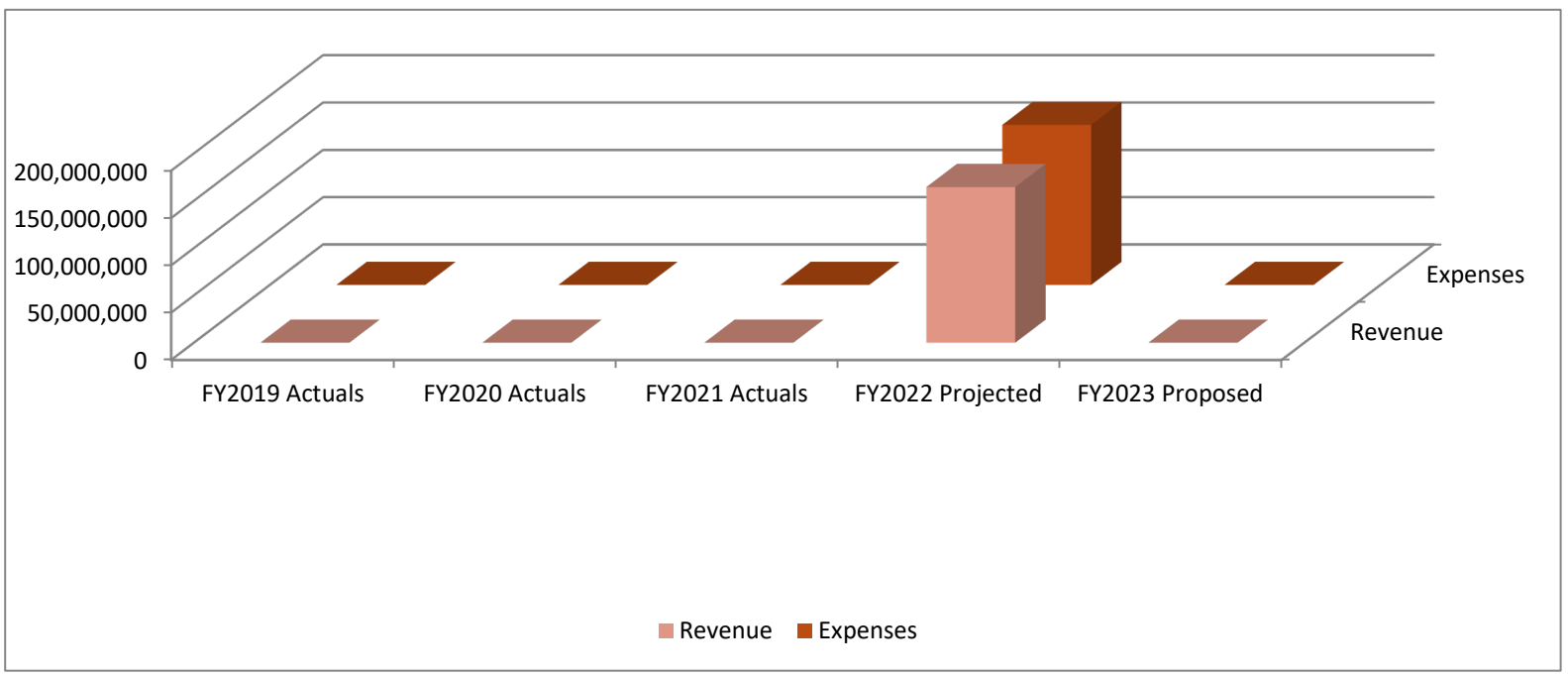
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Other Salary	-	-	3,514	35,933	-	-100.00%
Total Salaries	**-**	**-**	**3,514**	**35,933**	**-**	**-100.00%**
Benefits	-	-	52	521	-	-100.00%
Total Personnel	**-**	**-**	**3,566**	**36,454**	**-**	**-100.00%**
Professional and Technical Services	39,521	48,031	25,513	414,173	32,000	-92.27%
Utilities	-	-	-	33,418	-	-100.00%
Other Purchased Services	20,720	16,163	10,150	144,107	28,636	-80.13%
Field Trips and Travel	2,408	5,960	-	-	6,000	0.00%
Supplies and Materials	578	-	1,120	98,317	6,400	-93.49%
Other	3,885	5,614	2,501	98,128	6,964	-92.90%
Total Other Operating Expenses	**67,113**	**75,768**	**39,285**	**788,142**	**80,000**	**-89.85%**
TOTAL	**67,113**	**75,768**	**42,850**	**824,597**	**80,000**	**-90.30%**



American Rescue Plan (ARP) Act - ESSER III

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4535	FED GRANTS COVID-19	-	-	-	164,346,891	-	-100.00%
TOTAL FEDERAL SOURCES		**-**	**-**	**-**	**164,346,891**	**-**	-100.00%
GRAND TOTAL		**-**	**-**	**-**	**164,346,891**	**-**	**-100.00%**

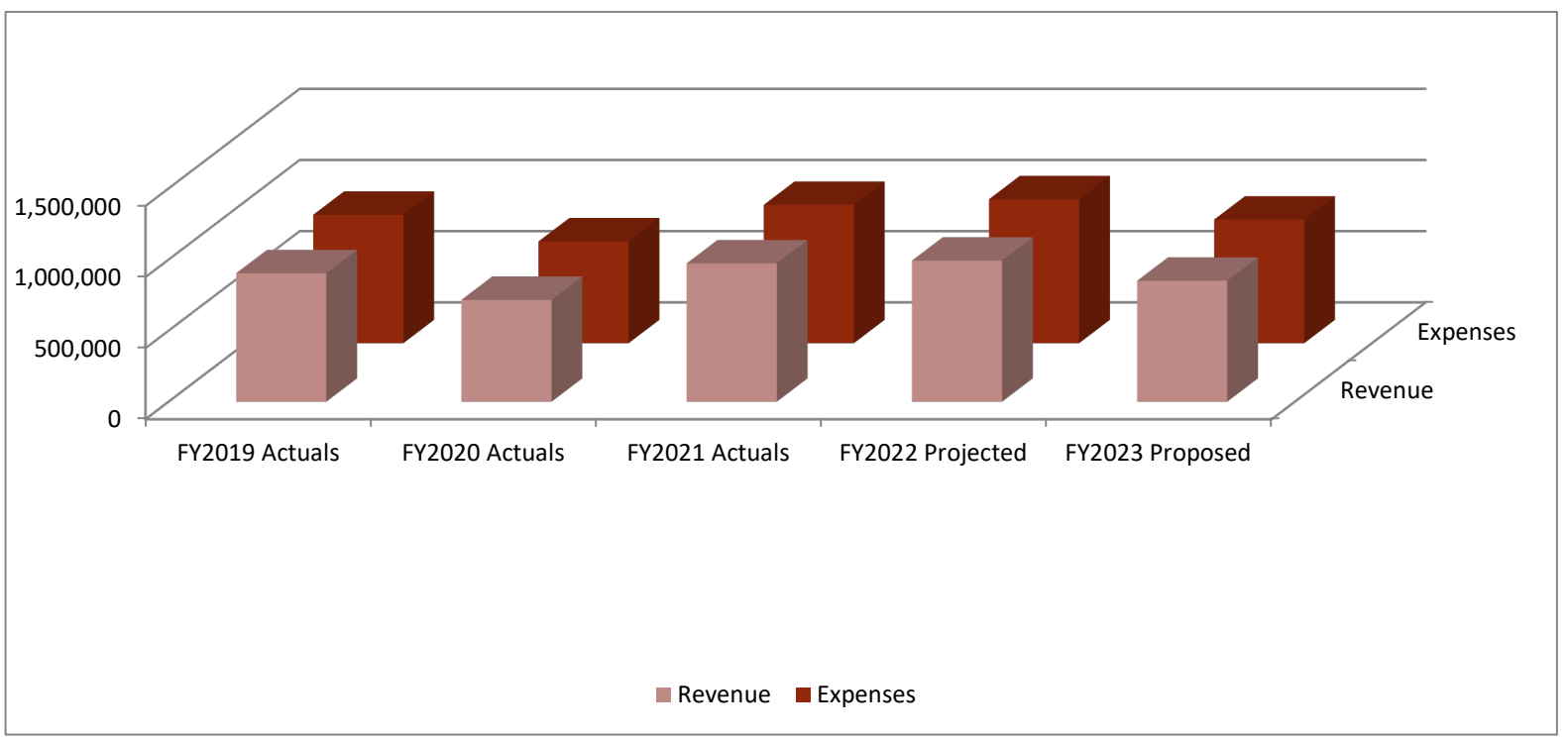
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	-	-	15,027	17,035,081	-	-100.00%
Other Salary	-	-	-	64,004,472	-	-100.00%
Total Salaries	**-**	**-**	**15,027**	**81,039,553**	**-**	**-100.00%**
Benefits	-	-	3,569	640,887	-	-100.00%
Total Personnel	**-**	**-**	**18,595**	**81,680,441**	**-**	**-100.00%**
Professional and Technical Services	-	-	-	25,377,932	-	-100.00%
Other Purchased Services	-	-	-	7,991,577	-	-100.00%
Property Services	-	-	-	12,800	-	-100.00%
Equipment and Related	-	-	-	15,331,290	-	-100.00%
Field Trips and Travel	-	-	-	1,043,000	-	-100.00%
Supplies and Materials	-	-	-	8,102,083	-	-100.00%
Textbooks	-	-	-	19,425,927	-	-100.00%
Other	-	-	-	10,135,802	-	-100.00%
Total Other Operating Expenses	**-**	**-**	**-**	**87,420,411**	**-**	**-100.00%**
TOTAL	**-**	**-**	**18,595**	**169,100,852**	**-**	**-100.00%**



460 Tital III-A, Language Intruction for English Learners and Language Instruction for Immigrant Students

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	903,515	716,360	972,950	992,308	851,000	-14.24%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**903,515**	**716,360**	**972,950**	**992,308**	**851,000**	-14.24%
GRAND TOTAL		**903,583**	**716,292**	**973,018**	**992,308**	**851,000**	**-14.24%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	314,471	304,762	286,813	354,062	308,364	-12.91%
Other Salary	3,915	6,818	3,353	21,939	20,500	-6.56%
Total Salaries	**318,386**	**311,580**	**290,166**	**376,001**	**328,864**	**-12.54%**
Benefits	113,960	109,993	106,610	153,295	112,365	-26.70%
Total Personnel	**432,346**	**421,573**	**396,776**	**529,295**	**441,229**	**-16.64%**
Professional and Technical Services	113,650	24,130	36,562	16,688	35,305	111.56%
Utilities	462	316	81,059	97	-	-100.00%
Other Purchased Services	258,050	198,260	254,965	269,670	250,000	-7.29%
Equipment and Related	-	49,920	38,880	-	-	0.00%
Field Trips and Travel	27,543	4,365	-	6,000	-	-100.00%
Supplies and Materials	36,462	1,888	89,307	97,755	41,162	-57.89%
Other	35,002	15,908	75,402	92,919	83,304	-10.35%
Total Other Operating Expenses	**471,169**	**294,787**	**576,175**	**483,129**	**409,771**	**-15.18%**
TOTAL	**903,515**	**716,360**	**972,950**	**1,012,425**	**851,000**	**-15.94%**

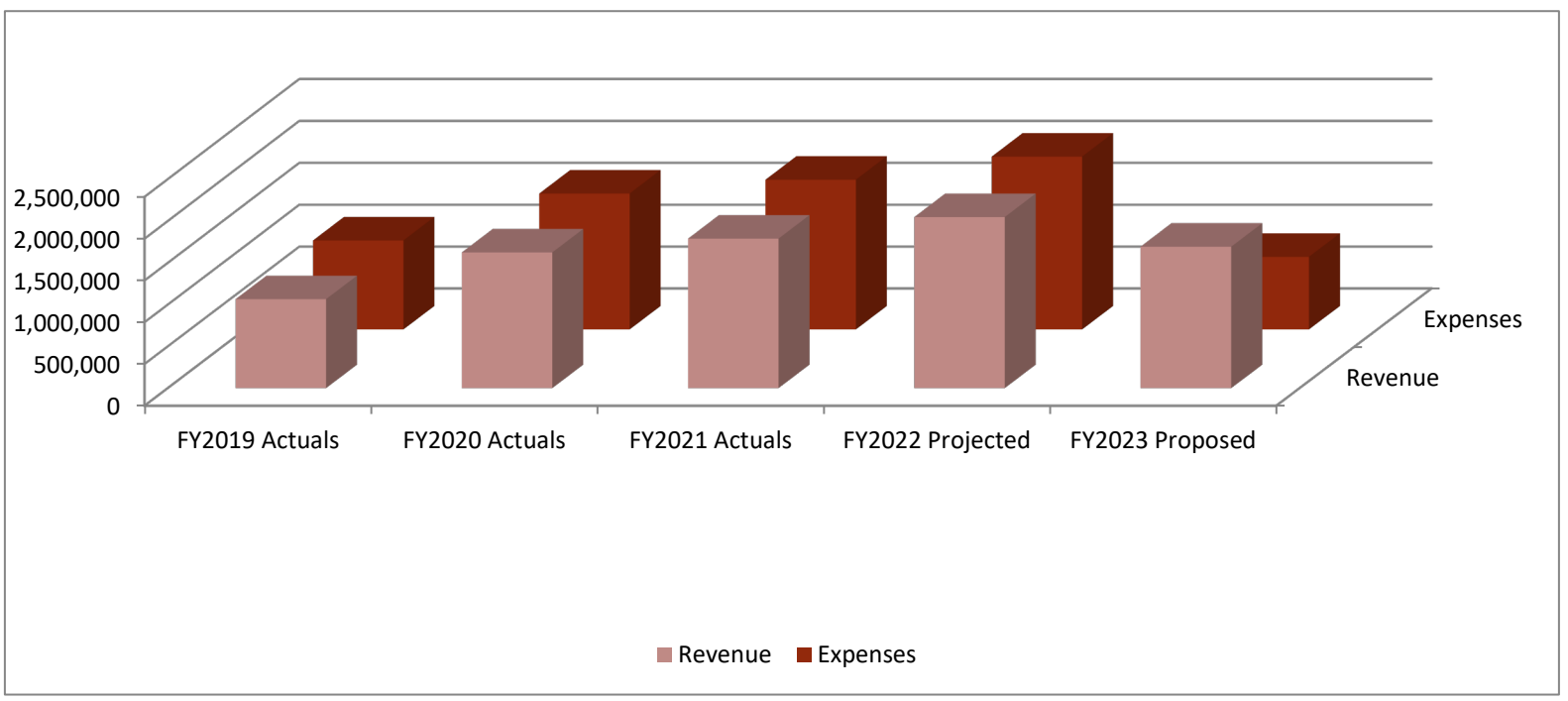


462

Title IV - Part A Student Support and Academic Enrichment (SSAE)

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	1,065,518	1,625,299	1,790,225	2,047,447	1,694,000	-17.26%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**1,065,518**	**1,625,299**	**1,790,225**	**2,047,447**	**1,694,000**	-17.26%
GRAND TOTAL		**1,065,518**	**1,625,299**	**1,790,225**	**2,047,447**	**1,694,000**	**-17.26%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	99,915	103,365	66,080	75,500	127,489	68.86%
Other Salary	60,983	22,386	28,615	28,775	-	-100.00%
Total Salaries	**160,898**	**125,751**	**94,695**	**104,275**	**127,489**	**22.26%**
Benefits	34,585	36,127	24,233	29,960	28,907	-3.52%
Total Personnel	**195,483**	**161,878**	**118,927**	**134,236**	**156,396**	**16.51%**
Professional and Technical Services	595,529	1,056,333	814,882	1,377,408	1,009,225	-26.73%
Utilities	-	-	52,164	9,126	-	-100.00%
Other Purchased Services	53,797	45,043	233,181	177,345	235,000	32.51%
Equipment and Related	19,618	154,870	326,744	94,003	80,000	-14.90%
Field Trips and Travel	32,261	1,818	-	27,976	-	-100.00%
Supplies and Materials	93,486	80,906	112,147	85,724	78,604	-8.31%
Other	75,343	124,450	132,179	160,313	134,775	-15.93%
Total Other Operating Expenses	**870,035**	**1,463,421**	**1,671,298**	**1,931,894**	**1,537,604**	**-20.41%**
TOTAL	**1,065,518**	**1,625,299**	**1,790,225**	**2,066,130**	**1,694,000**	**-18.01%**

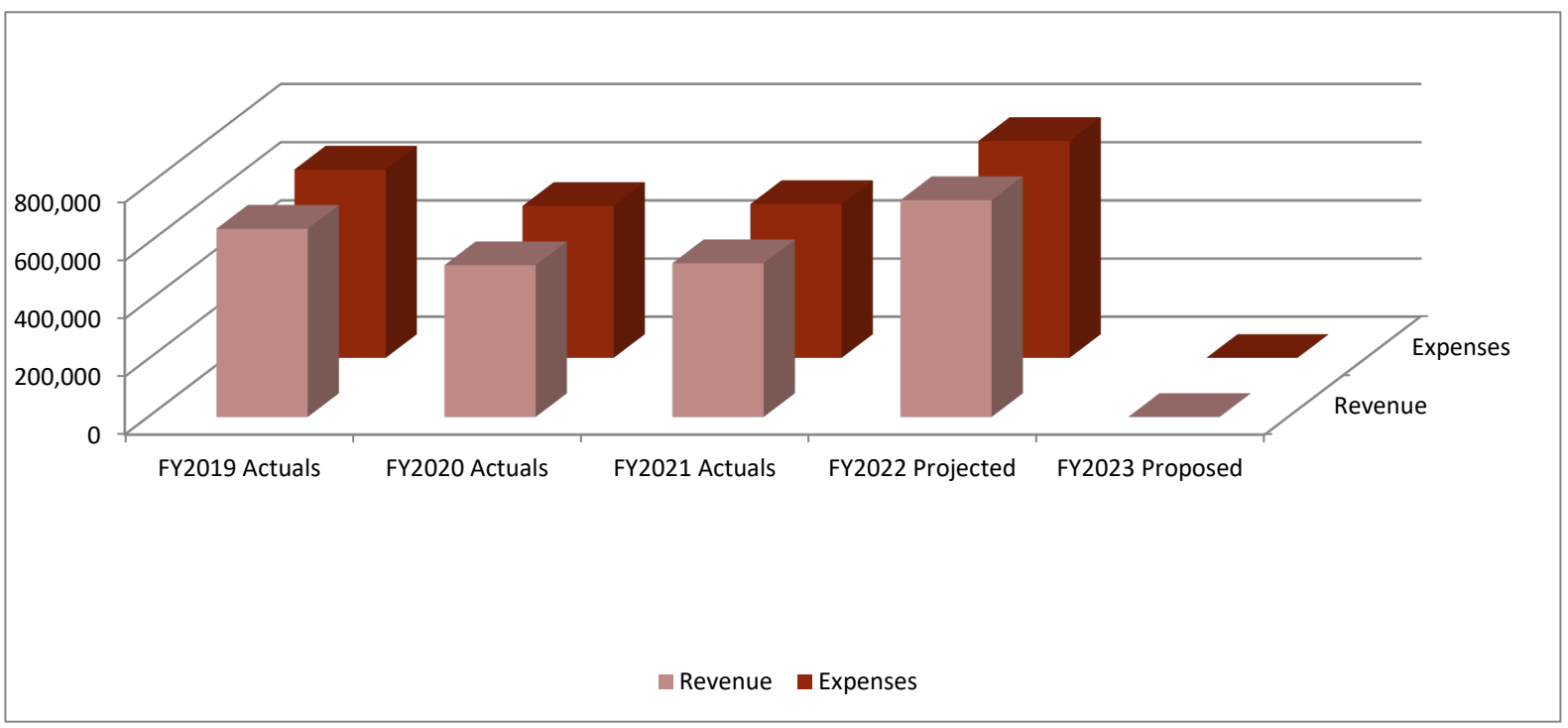


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Fresh Fruits and Vegetables Program

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	648,759	523,428	530,169	746,910	-	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**648,759**	**523,428**	**530,169**	**746,910**	**-**	-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		**648,759**	**523,434**	**530,169**	**746,910**	**-**	**-100.00%**

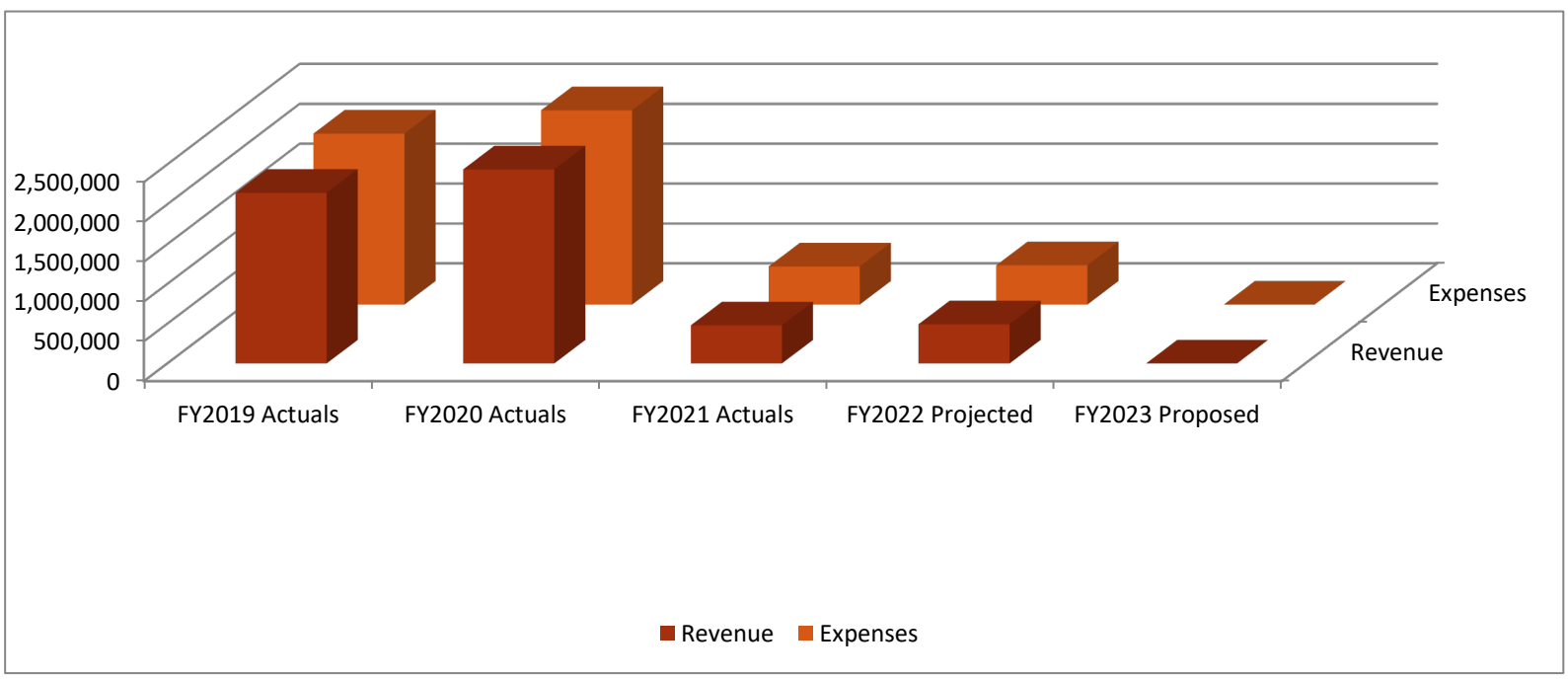
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	13,753	12,928	20,469	66,383	-	-100.00%
Total Salaries	**13,753**	**12,928**	**20,469**	**66,383**	**-**	**-100.00%**
Total Personnel	**13,753**	**12,928**	**20,469**	**66,383**	**-**	**-100.00%**
Professional and Technical Services	9,673	8,256	448	-	-	0.00%
Equipment and Related	2,124	608	41,225	-	-	0.00%
Supplies and Materials	623,209	501,643	468,027	680,526	-	-100.00%
Total Other Operating Expenses	**635,006**	**510,507**	**509,700**	**680,526**	**-**	**-100.00%**
TOTAL	**648,759**	**523,434**	**530,169**	**746,910**	**-**	**-100.00%**



484 Reserved For Non Doe Direct Federal Funds For K-12(For Lua Use)

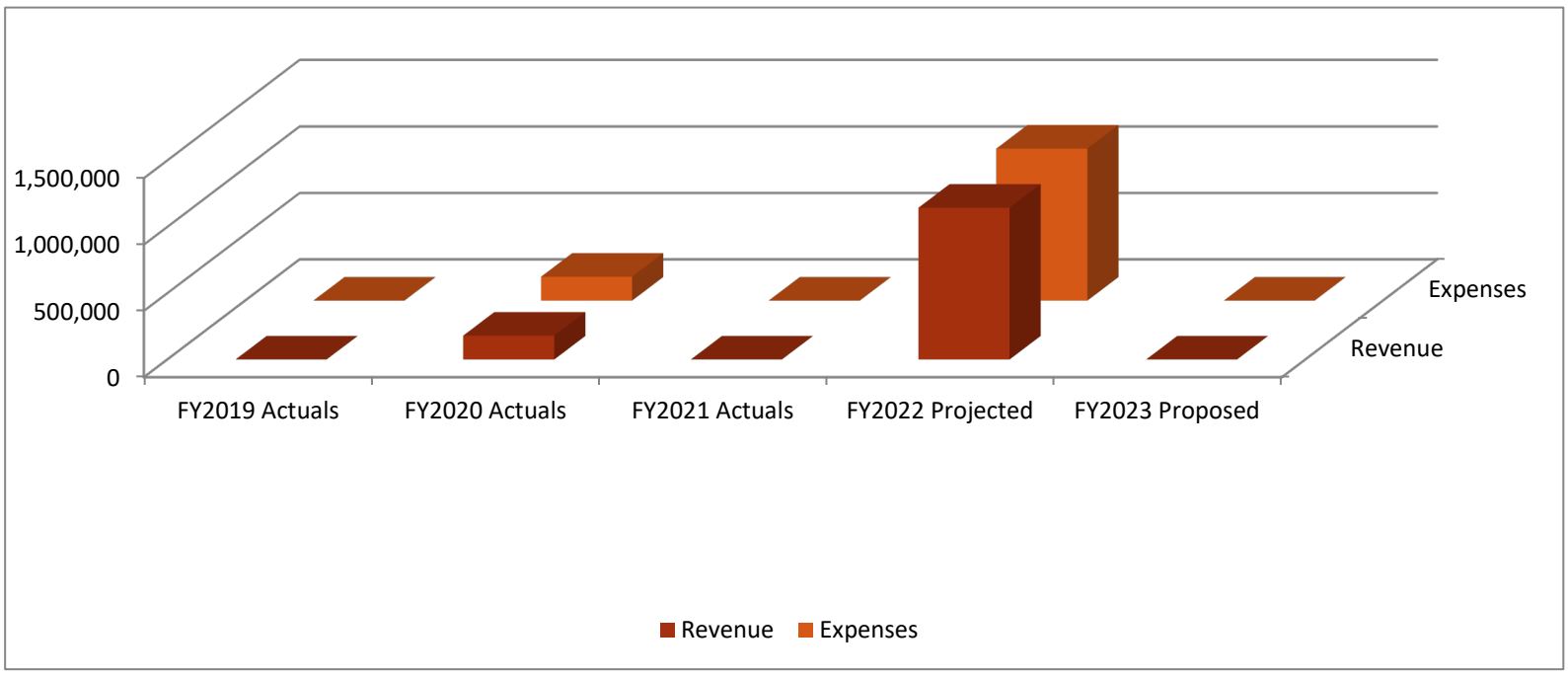
	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	2,144,044	2,436,804	479,197	492,247	-	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**2,144,044**	**2,436,804**	**479,197**	**492,247**	**-**	-100.00%
GRAND TOTAL		**2,144,044**	**2,436,804**	**479,197**	**492,247**	**-**	**-100.00%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	-	72,094	137,853	124,648	-	-100.00%
Other Salary	-	-	2,008	7,106	-	-100.00%
Total Salaries	**-**	**72,094**	**139,861**	**131,754**	**-**	**-100.00%**
Benefits	-	20,759	36,841	53,745	-	-100.00%
Total Personnel	**-**	**92,853**	**176,702**	**185,498**	**-**	**-100.00%**
Professional and Technical Services	-	163,884	141,639	270,921	-	-100.00%
Utilities	-	-	-	600	-	-100.00%
Equipment and Related	2,144,044	2,178,681	154,275	2,100	-	-100.00%
Field Trips and Travel	-	-	-	2,868	-	-100.00%
Supplies and Materials	-	1,385	3,930	23,624	-	-100.00%
Other	-	-	2,650	8,325	-	-100.00%
Total Other Operating Expenses	**2,144,044**	**2,343,950**	**302,494**	**308,437**	**-**	**-100.00%**
TOTAL	**2,144,044**	**2,436,804**	**479,197**	**493,936**	**-**	**-100.00%**



485 Reserved For Non Doe Direct Federal Funds For K-12(For LUA Use)

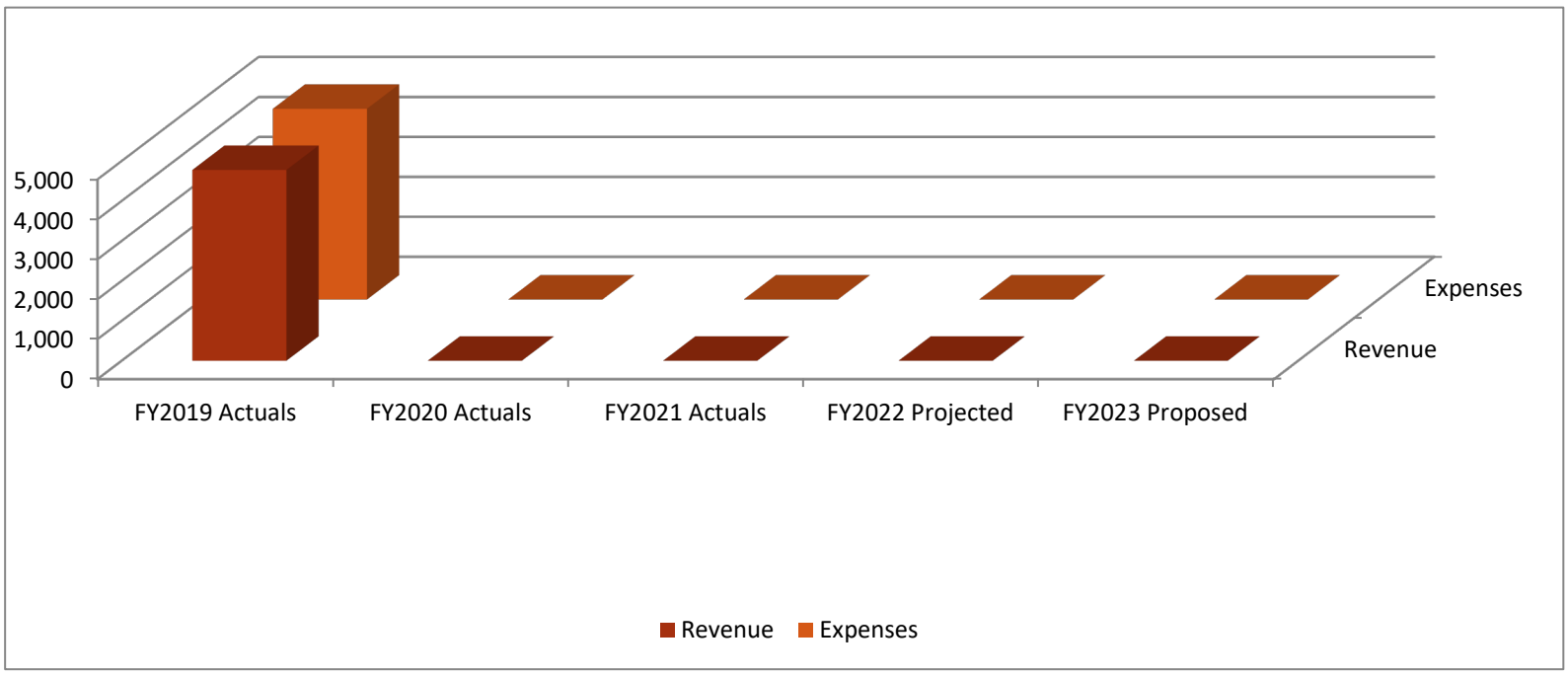
Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	-	180,000	-	1,144,492	-	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**-**	**180,000**	**-**	**1,144,492**	**-**	-100.00%
GRAND TOTAL		**-**	**180,000**	**-**	**1,144,492**	**-**	**-100.00%**
	Equipment and Related	-	180,000	-	1,144,492	-	-100.00%



493 Students Against Destructive Decisions

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	4,775	-	-	-	-	0.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**4,775**	**-**	**-**	**-**	**-**	0.00%
GRAND TOTAL		**4,775**	**-**	**-**	**-**	**-**	**0.00%**

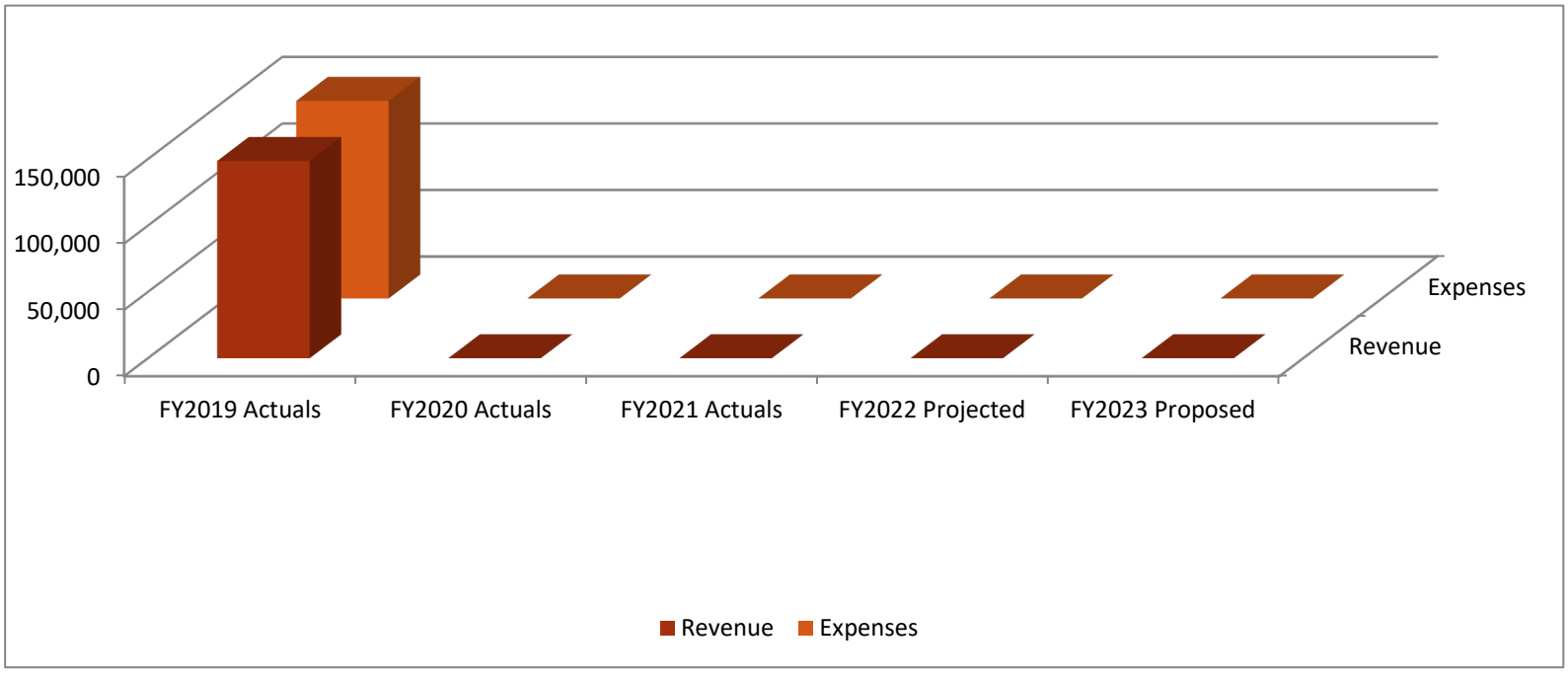
Supplies and Materials	4,775	-	-	-	-	0.00%



499 CREST-ED Collaborations and Resources for Encouraging and Supporting Transformation in Education

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	148,578	-	-	-	-	0.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**148,578**	**-**	**-**	**-**	**-**	0.00%
GRAND TOTAL		**148,578**	**-**	**-**	**-**	**-**	**0.00%**

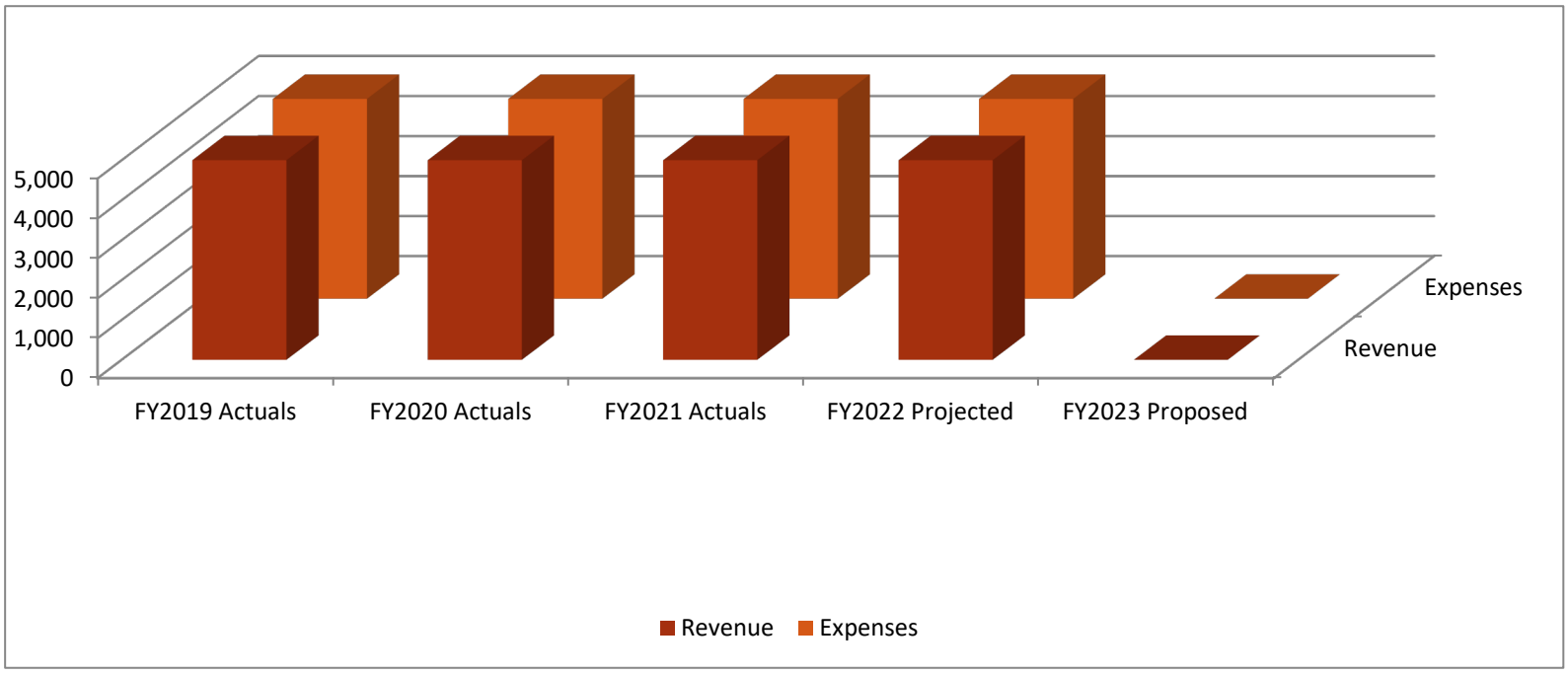
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Other Salary	6,000	-	-	-	-	0.00%
Total Salaries	**6,000**	**-**	**-**	**-**	**-**	**0.00%**
Benefits	78	-	-	-	-	0.00%
Total Personnel	**6,078**	**-**	**-**	**-**	**-**	**0.00%**
Professional and Technical Services	142,500	-	-	-	-	0.00%
Total Other Operating Expenses	**142,500**	**-**	**-**	**-**	**-**	**0.00%**
TOTAL	**148,578**	**-**	**-**	**-**	**-**	**0.00%**



542 Georgia Council For The Arts

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
STATE SOURCES							
3995	FUNDS FROM OTHER STATE AGENCIES	5,000	5,000	5,000	5,000	-	0.00%
TOTAL STATE SOURCES		**5,000**	**5,000**	**5,000**	**5,000**	**-**	**0.00%**
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**5,000**	**5,000**	**5,000**	**5,000**	**-**	**-100.00%**

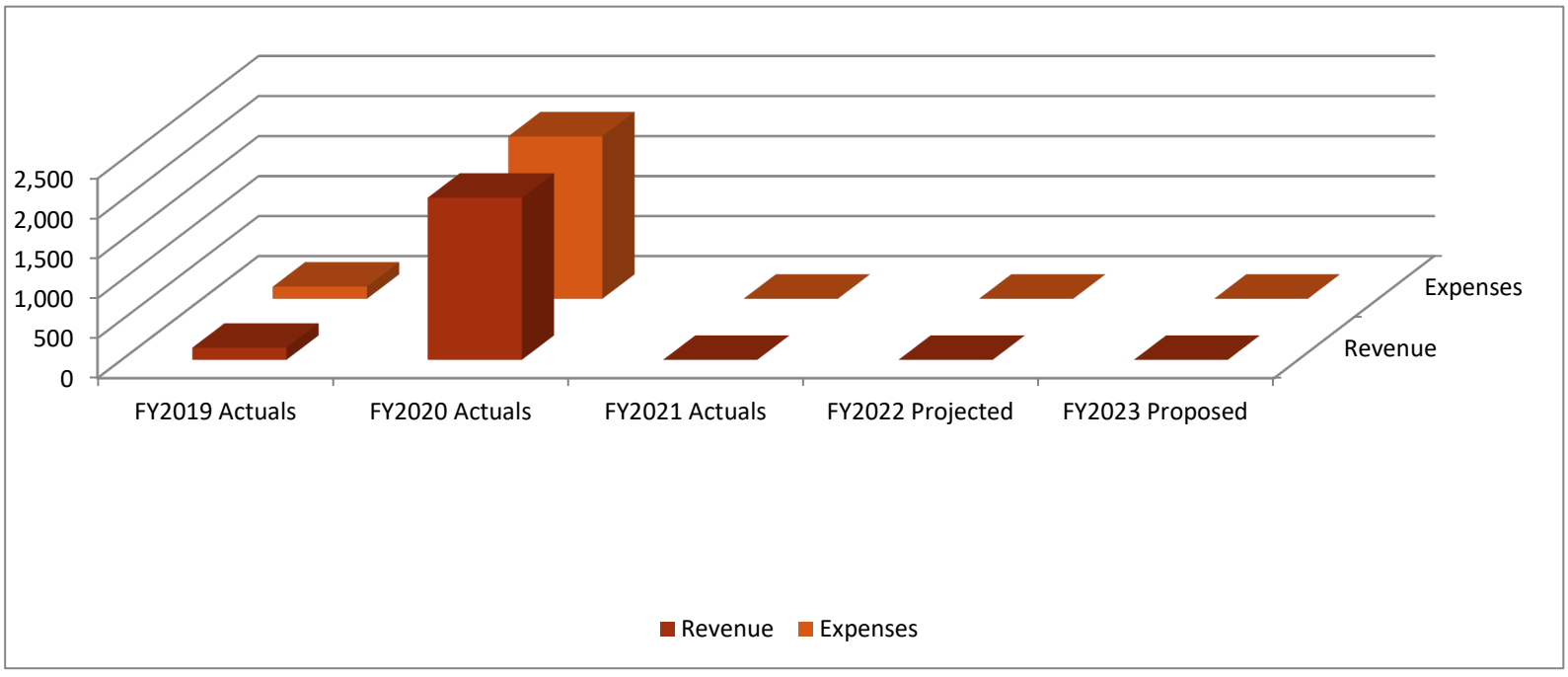
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Professional and Technical Services	5,000	5,000	5,000	5,000	-	-100.00%
Total Other Operating Expenses	**5,000**	**5,000**	**5,000**	**5,000**	**-**	**-100.00%**
TOTAL	**5,000**	**5,000**	**5,000**	**5,000**	**-**	**-100.00%**



549 Governor's Office of Highway Safety

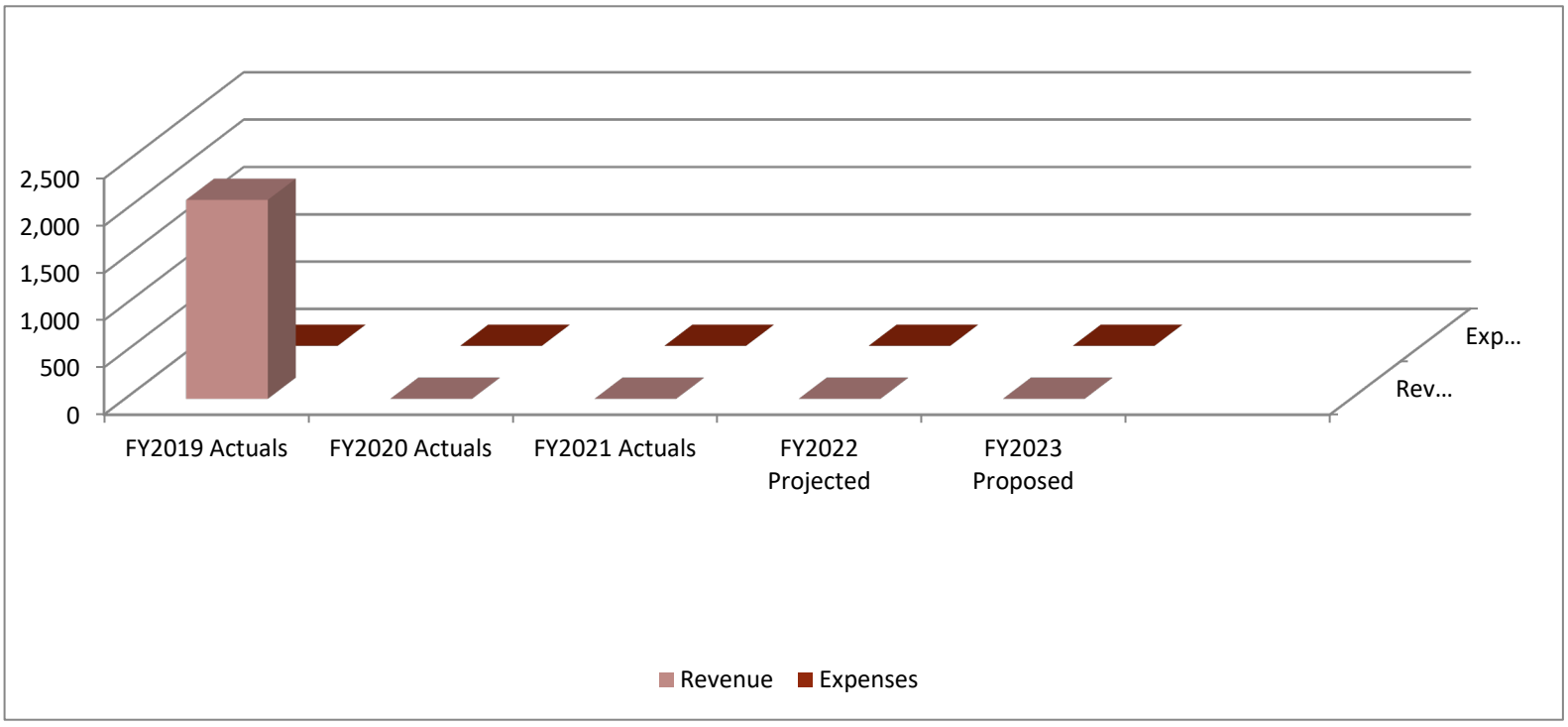
Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	152	396	-	-	-	0.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**152**	**396**	**-**	**-**	**-**	0.00%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	1,635	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**1,635**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**152**	**2,031**	**-**	**-**	**-**	**0.00%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Other Salary	-	2,000	-	-	-	0.00%
Total Salaries	**-**	**2,000**	**-**	**-**	**-**	**0.00%**
Benefits	-	31	-	-	-	0.00%
Total Personnel	**-**	**2,031**	**-**	**-**	**-**	**0.00%**
Other	152	-	-	-	-	0.00%
TOTAL	**152**	**2,031**	**-**	**-**	**-**	**0.00%**



553 Reserved For K-12 Grants From Sources Other Than State Or Federal (For LUA Use)

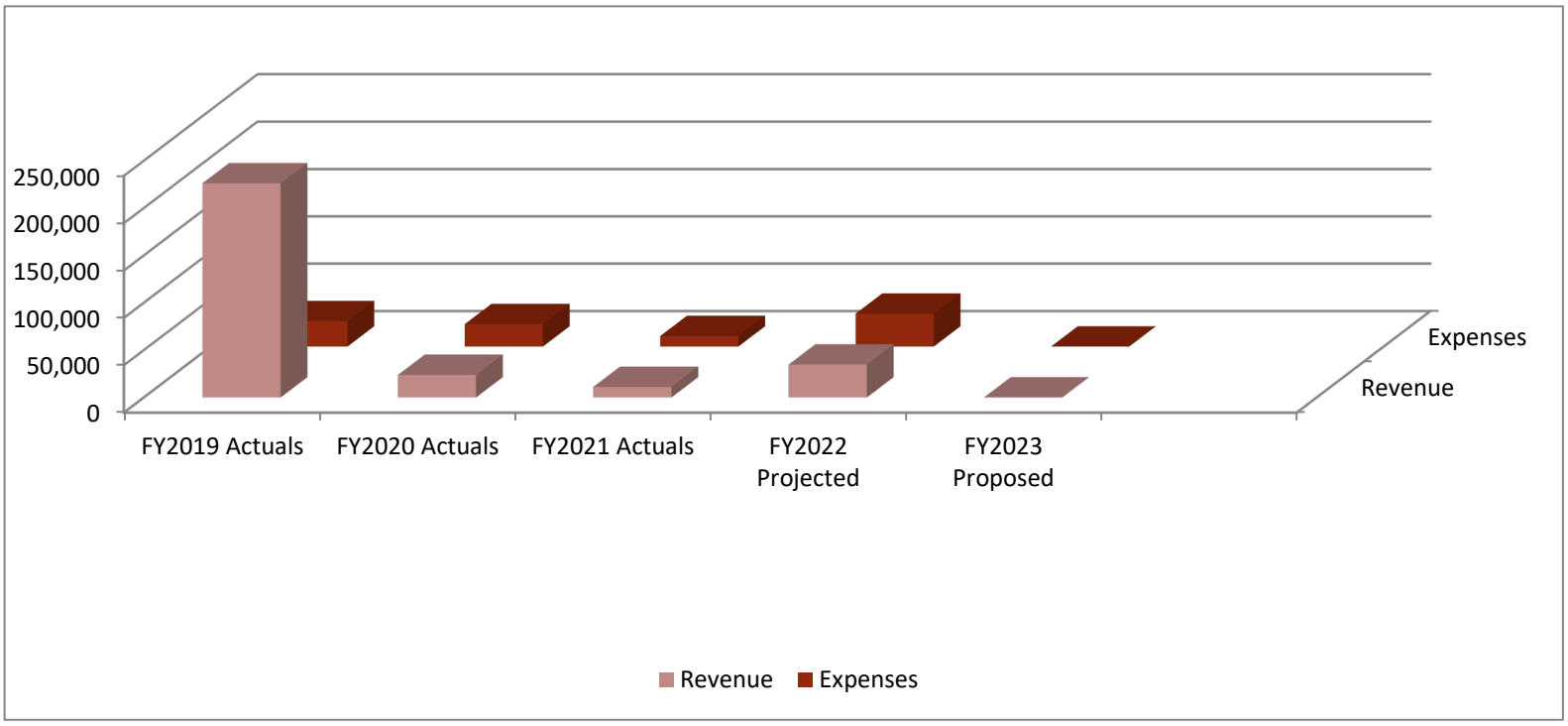
Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	2,106	-	-	-	-	0.00%
TOTAL LOCAL TAXES		**2,106**	**-**	**-**	**-**	**-**	0.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**2,106**	**-**	**-**	**-**	**-**	**0.00%**



554 Cabinet Reimbursement Fund

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	226,083	-	-	34,714	-	-100.00%
TOTAL LOCAL TAXES		**226,083**	**-**	**-**	**34,714**	**-**	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	23,656	11,066	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**23,656**	**11,066**	**-**	**-**	**0.00%**
GRAND TOTAL		**226,083**	**23,656**	**11,066**	**34,714**	**-**	**-100.00%**

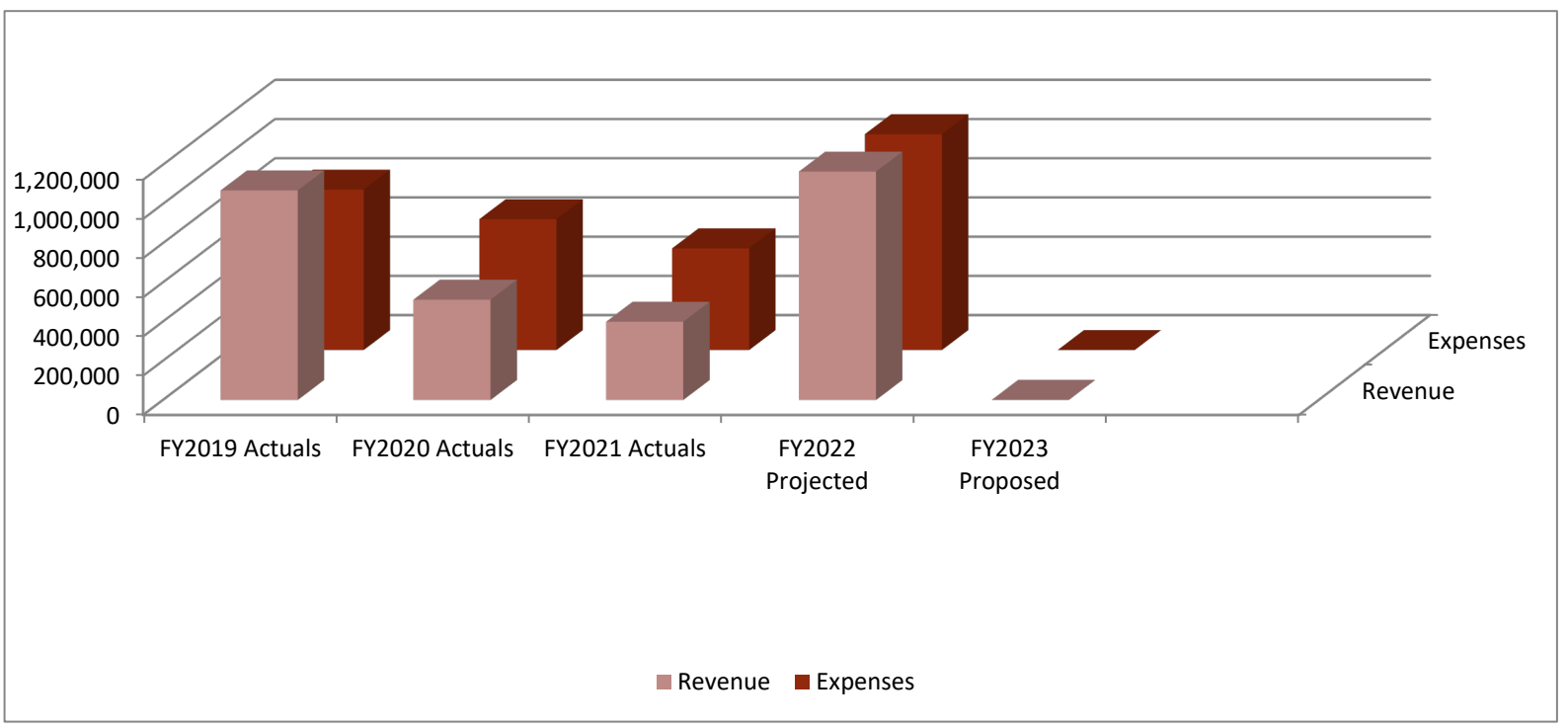
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Other Purchased Services	26,871	23,656	11,066	34,714	-	-100.00%
Total Other Operating Expenses	**26,871**	**23,656**	**11,066**	**34,714**	**-**	**-100.00%**
TOTAL	**26,871**	**23,656**	**11,066**	**34,714**	**-**	**-100.00%**



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		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	1,048,264	532,204	398,963	1,164,814	-	-100.00%
TOTAL LOCAL TAXES		**1,048,264**	**532,204**	**398,963**	**1,164,814**	**-**	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**1,068,964**	**511,504**	**398,963**	**1,164,814**	**-**	**-100.00%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	371,590	63,760	52,272	25,016	-	-100.00%
Other Salary	42,629	12,098	7,816	8,941	-	-100.00%
Total Salaries	**414,219**	**75,858**	**60,087**	**33,957**	**-**	**-100.00%**
Benefits	129,190	12,713	19,426	614	-	-100.00%
Total Personnel	**543,409**	**88,571**	**79,514**	**34,572**	**-**	**-100.00%**
Professional and Technical Services	59,787	248,549	23,750	157,410	-	-100.00%
Utilities	-	-	-	1,000	-	-100.00%
Other Purchased Services	26,885	192	2,192	5,457	-	-100.00%
Property Services	-	-	-	298	-	-100.00%
Equipment and Related	37,452	126,108	192,874	626,871	-	-100.00%
Field Trips and Travel	10,674	3,050	-	4,530	-	-100.00%
Supplies and Materials	128,306	195,975	166,771	236,834	-	-100.00%
Textbooks	-	-	1,872	-	-	0.00%
Other	11,823	5,300	51,631	34,227	-	-100.00%
Total Other Operating Expenses	**274,926**	**579,173**	**439,090**	**1,066,626**	**-**	**-100.00%**
TOTAL	**818,336**	**667,744**	**518,604**	**1,101,198**	**-**	**-100.00%**

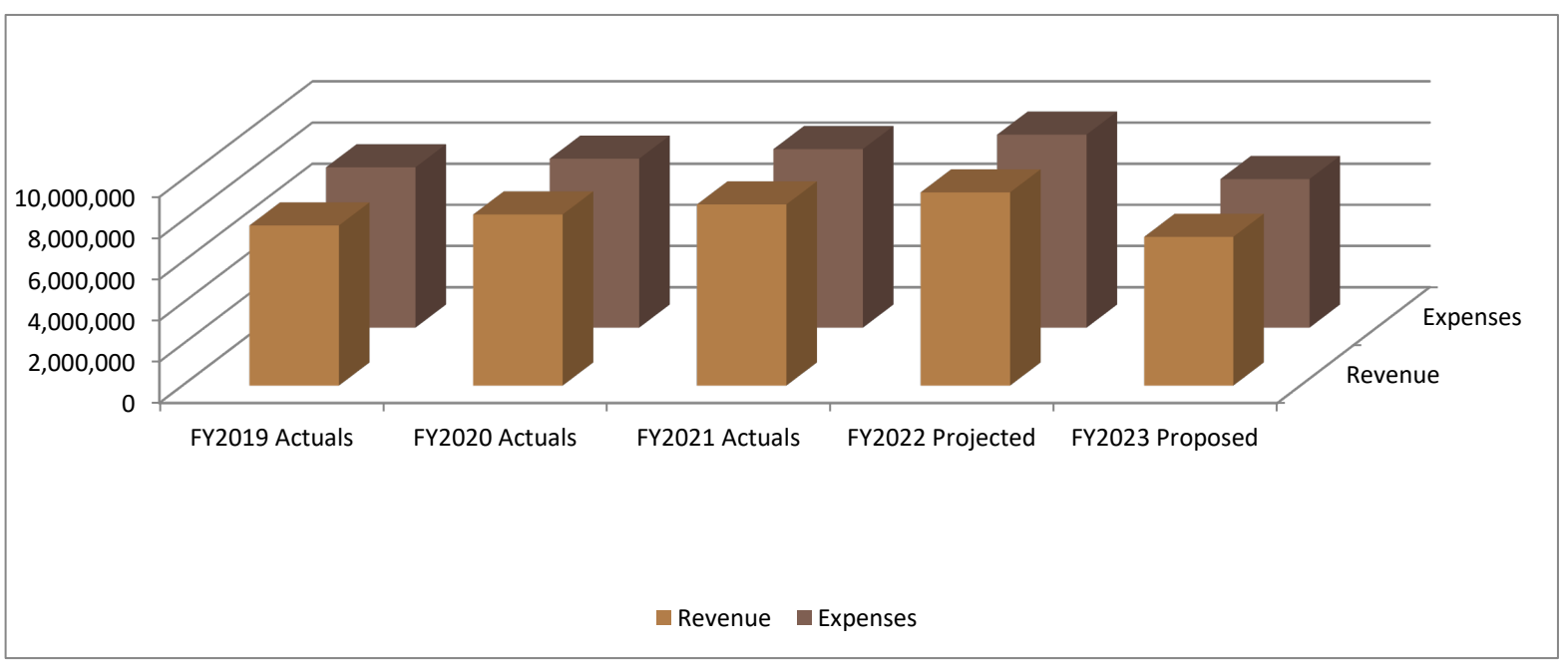


560

Pre-Kindergarten Program

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
STATE SOURCES							
3400	GRANTS FROM PRE-K LOTTERY	7,059,382	7,404,145	7,886,885	8,315,890	7,947,545	-4.43%
TOTAL STATE SOURCES		**7,059,382**	**7,404,145**	**7,886,885**	**8,315,890**	**7,947,545**	**-4.43%**
FEDERAL SOURCES							**0.00%**
4535	FED GRANTS COVID-19	-	-	162,320	161,306	-	-100.00%
TOTAL FEDERAL SOURCES		**-**	**-**	**162,320**	**161,306**	**-**	-100.00%
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTHER FUNDS	711,435	902,600	744,727	902,600	2,042,897	126.33%
TOTAL OTHER FINANCING SOURCES		**711,435**	**902,600**	**744,727**	**902,600**	**2,042,897**	**126.33%**
GRAND TOTAL		**7,770,818**	**8,306,745**	**8,793,933**	**9,379,796**	**9,990,442**	**6.51%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	5,054,324	5,442,229	5,466,008	6,144,294	6,180,239	0.59%
Other Salary	258,094	136,539	328,320	410,636	273,250	-33.46%
Total Salaries	**5,312,417**	**5,578,768**	**5,794,328**	**6,554,931**	**6,453,490**	**-1.55%**
Benefits	2,337,766	2,534,073	2,461,484	2,670,738	3,423,852	28.20%
Total Personnel	**7,650,184**	**8,112,841**	**8,255,812**	**9,225,668**	**9,877,342**	**7.06%**
Professional and Technical Services	200	9,329	6,500	1,500	1,500	0.00%
Utilities	1,621	2,004	2,017	2,100	2,100	0.00%
Equipment and Related	-	-	130,699	-	-	0.00%
Field Trips and Travel	42,664	5,948	41,269	13,734	8,000	-41.75%
Supplies and Materials	92,893	77,940	235,215	134,143	100,500	-25.08%
Other	1,500	-	2,437	2,650	1,000	-62.26%
Total Other Operating Expenses	**138,878**	**95,222**	**418,136**	**154,127**	**113,100**	**-26.62%**
TOTAL	**7,789,062**	**8,208,063**	**8,673,949**	**9,379,796**	**9,990,442**	**6.51%**

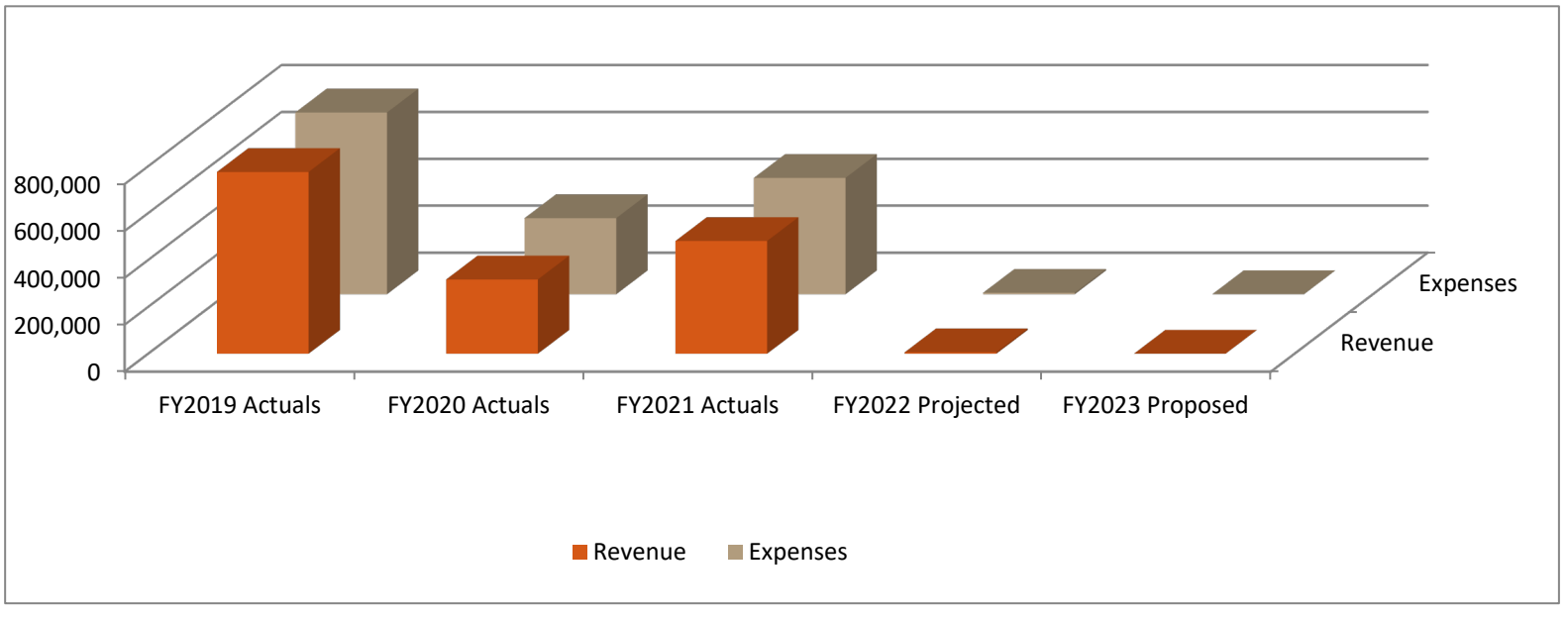


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Georgia Shape Physical Activity and Nutrition

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	164,799	115,116	-	6,000	-	-100.00%
TOTAL LOCAL TAXES		**164,799**	**115,116**	**-**	**6,000**	**-**	-100.00%
STATE SOURCES							
3995	FUNDS FROM OTHER STATE AGENCIES	610,609	177,296	481,018	-	-	0.00%
TOTAL STATE SOURCES		**610,609**	**177,296**	**481,018**	**-**	**-**	**0.00%**
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	24,416	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**24,416**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**775,408**	**316,827**	**481,018**	**6,000**	**-**	**-100.00%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	153,487	128,967	-	-	-	0.00%
Other Salary	-	1,094	-	542	-	-100.00%
Total Salaries	**153,487**	**130,061**	**-**	**542**	**-**	**-100.00%**
Benefits	57,366	50,342	-	-	-	0.00%
Total Personnel	**210,852**	**180,404**	**-**	**542**	**-**	**-100.00%**
Professional and Technical Services	-	6,590	6,722	-	-	0.00%
Other Purchased Services	-	6,025	-	-	-	0.00%
Equipment and Related	401,757	12,537	482,516	2,268	-	-100.00%
Field Trips and Travel	10,485	2,645	-	-	-	0.00%
Supplies and Materials	151,204	116,377	7,024	3,190	-	-100.00%
Other	1,110	-	-	-	-	0.00%
Total Other Operating Expenses	**564,555**	**144,173**	**496,262**	**5,458**	**-**	**-100.00%**
TOTAL	**775,408**	**324,577**	**496,262**	**6,000**	**-**	**-100.00%**

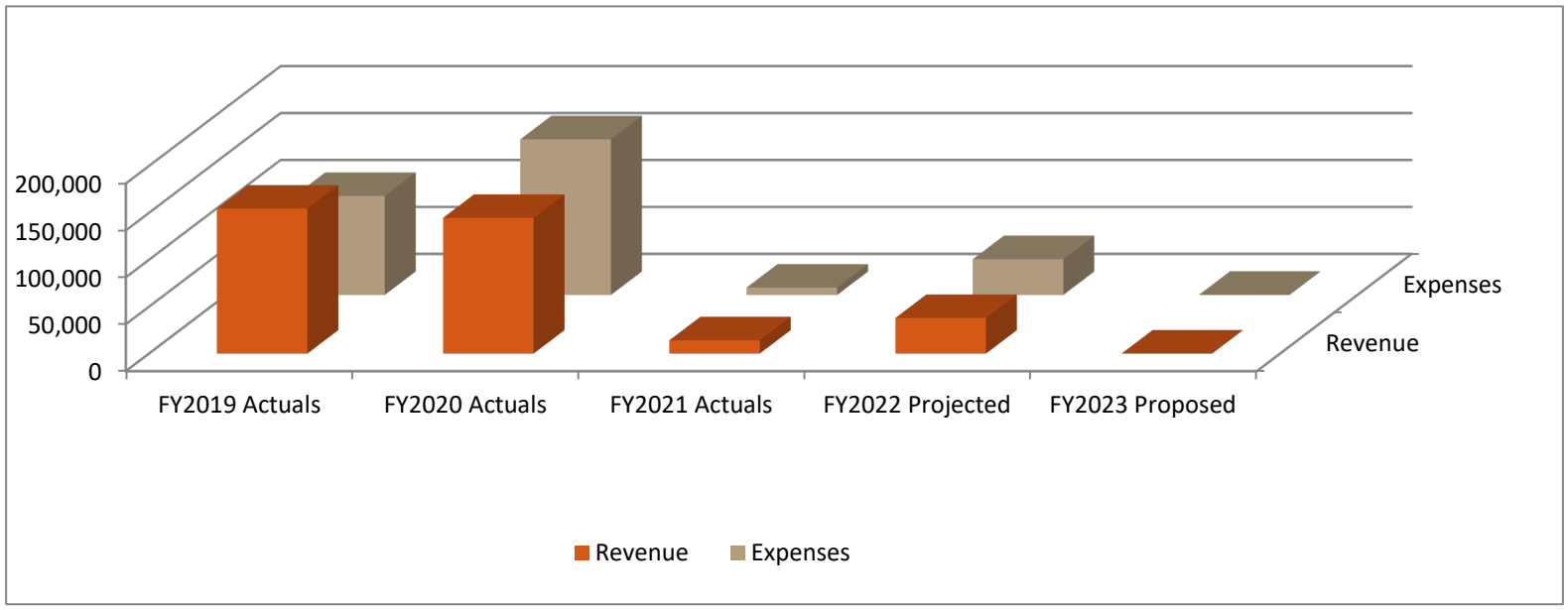


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All Other Special Revenue/Other Systems Or Organizations

	Revenue	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	154,466	57,446	14,055	37,935	-	-100.00%
TOTAL LOCAL TAXES		**154,466**	**57,446**	**14,055**	**37,935**	**-**	-100.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	87,144	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**87,144**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**154,466**	**144,590**	**14,055**	**37,935**	**-**	**-100.00%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Professional and Technical Services	85,732	148,008	600	2,700	-	-100.00%
Other Purchased Services	9,706	3,847	-	-	-	0.00%
Equipment and Related	-	1,200	-	4,000	-	-100.00%
Supplies and Materials	9,967	12,741	7,145	31,235	-	-100.00%
Total Other Operating Expenses	**105,405**	**165,796**	**7,745**	**37,935**	**-**	**-100.00%**
TOTAL	**105,405**	**165,796**	**7,745**	**37,935**	**-**	**-100.00%**

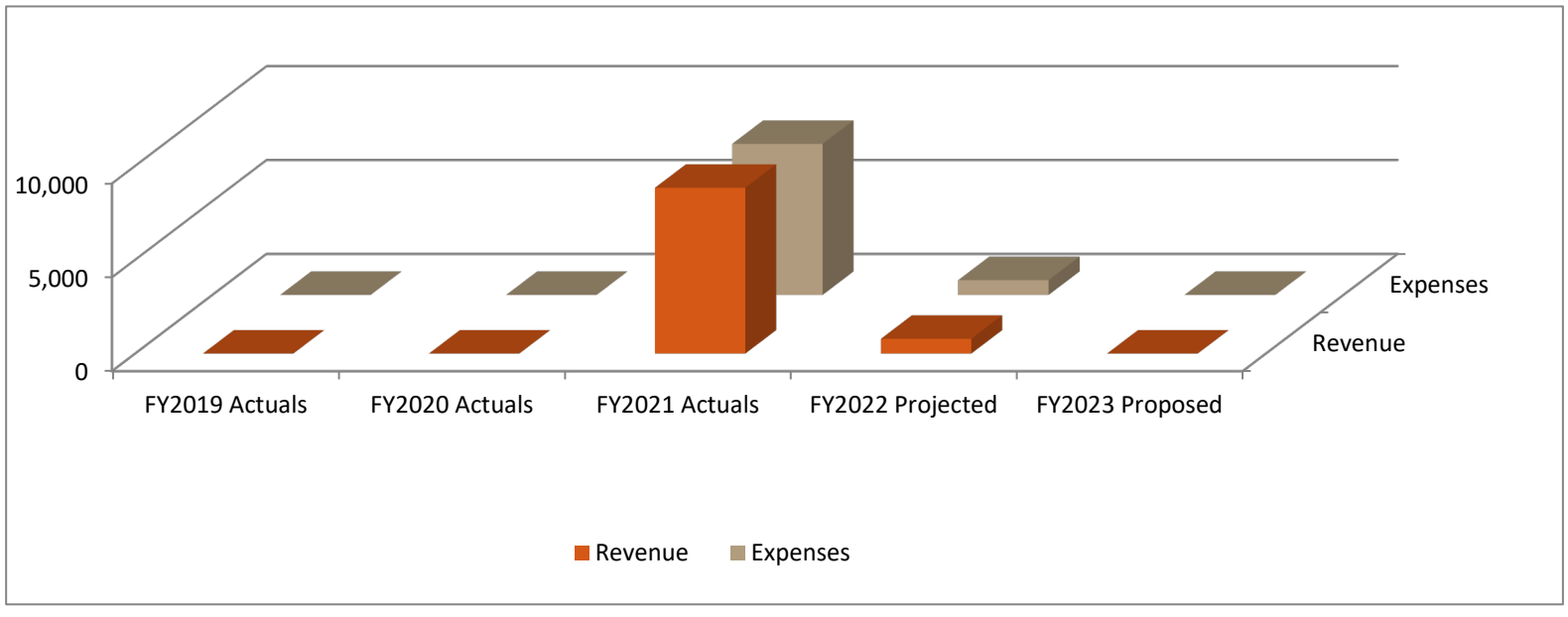


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All Other Special Revenue/Other Systems Or Organizations

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
STATE SOURCES							
3995	FUNDS FROM OTHER STATE AGENCIES	-	-	8,833	786	-	-100.00%
TOTAL STATE SOURCES		**-**	**-**	**8,833**	**786**	**-**	**-100.00%**
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**-**	**-**	**8,833**	**786**	**-**	**-100.00%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Supplies and Materials	-	-	8,047	786	-	-100.00%
Total Other Operating Expenses	**-**	**-**	**8,047**	**786**	**-**	**-100.00%**
TOTAL	**-**	**-**	**8,047**	**786**	**-**	**-100.00%**

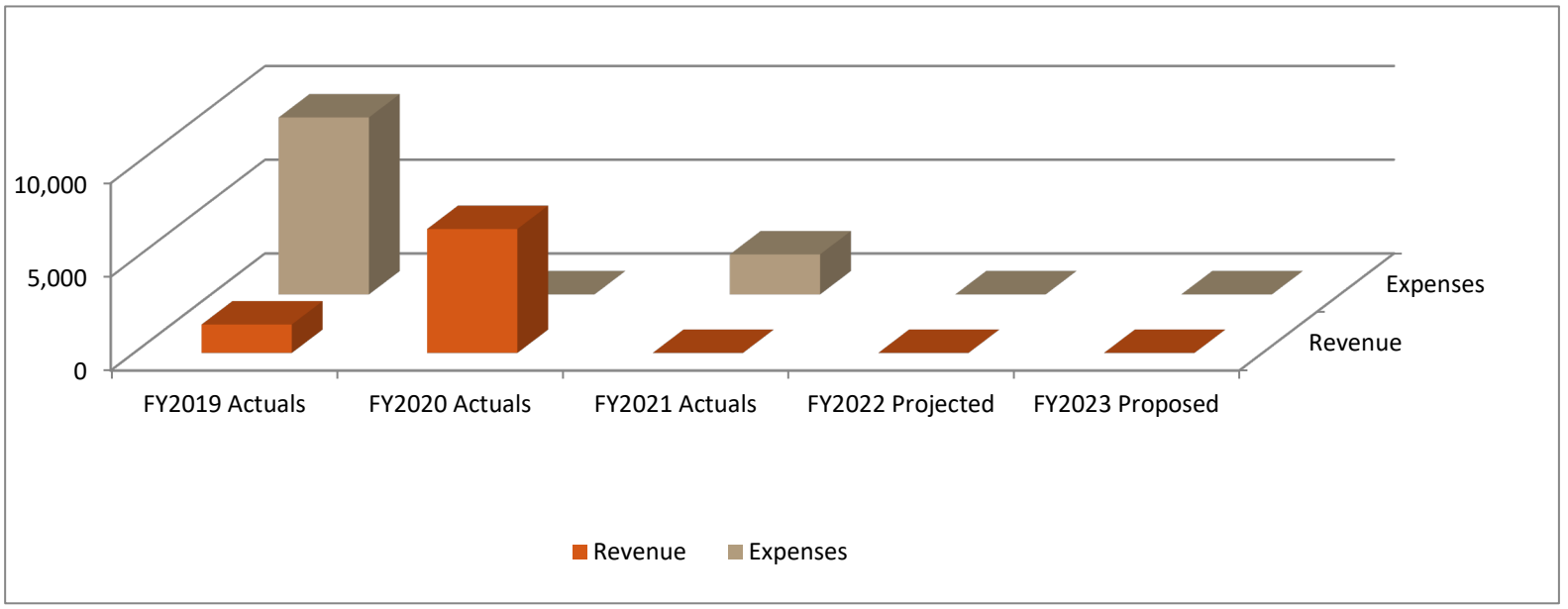


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Tiny Grant Award

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	1,518	-	-	-	-	0.00%
TOTAL LOCAL TAXES		**1,518**	**-**	**-**	**-**	**-**	0.00%
STATE SOURCES							
3995	FUNDS FROM OTHER STATE AGENCIES	-	6,615	1	-	-	0.00%
TOTAL STATE SOURCES		**-**	**6,615**	**1**	**-**	**-**	**0.00%**
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**1,518**	**6,615**	**1**	**-**	**-**	**0.00%**

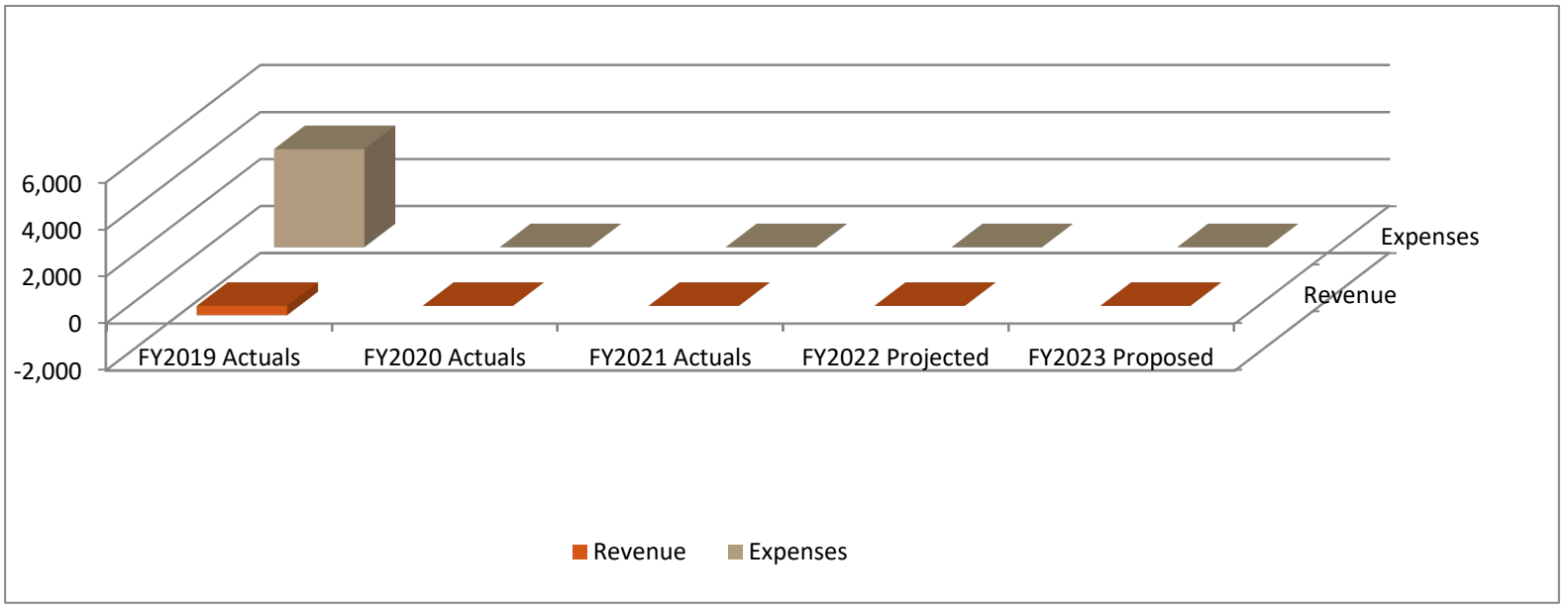
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Equipment and Related	4,560	-	2,133	-	-	0.00%
Supplies and Materials	4,883	-	-	-	-	0.00%
Total Other Operating Expenses	**9,443**	**-**	**2,133**	**-**	**-**	**0.00%**
TOTAL	**9,443**	**-**	**2,133**	**-**	**-**	**0.00%**



Fulton Education Foundation

Revenue		FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1995	OTHER LOCAL REVENUES	(395)	-	-	-	-	0.00%
TOTAL LOCAL TAXES		**(395)**	**-**	**-**	**-**	**-**	0.00%
4535	FED GRANTS COVID-19	-	-	-	-	-	0.00%
GRAND TOTAL		**(395)**	**-**	**-**	**-**	**-**	**0.00%**

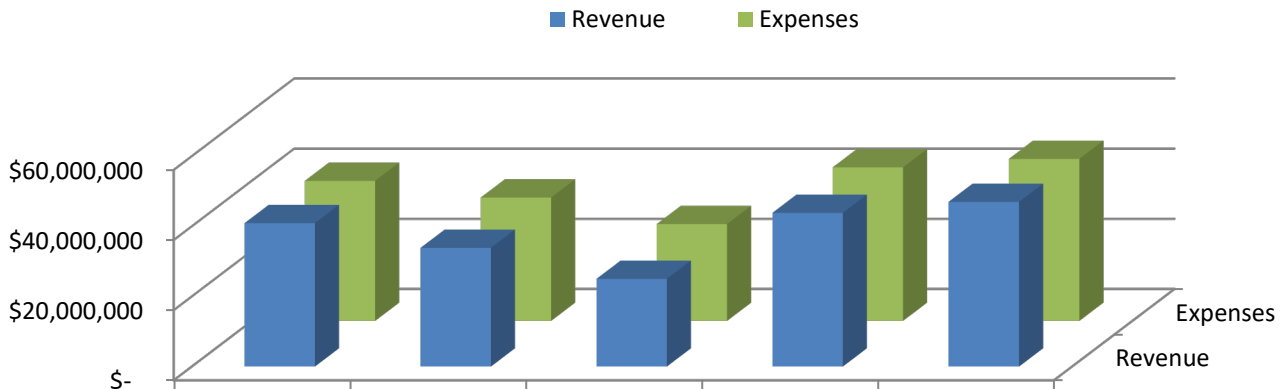
Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	4,205	-	-	-	-	0.00%
Total Salaries	**4,205**	**-**	**-**	**-**	**-**	**0.00%**
Benefits	37	-	-	-	-	0.00%
Total Personnel	**4,242**	**-**	**-**	**-**	**-**	**0.00%**
Utilities	(69)	-	-	-	-	0.00%
TOTAL	**4,172**	**-**	**-**	**-**	**-**	**0.00%**



Fulton County Schools

Where Students Come First

School Nutrition



	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed
Revenue	$40,896,739	$33,843,249	$25,003,254	$43,834,692	$46,950,029
Expenses	$39,929,225	$35,175,774	$27,606,301	$43,781,842	$46,190,356

Program Description

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	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Local Taxes							
1500	INVESTMENT INCOME	173,383	113,599	6,253	6,000	6,000	-
1611	STUDENT SALES - BREAKFAST AND LUNCH	6,744,418	5,411,752	32,308	6,816,827	5,695,802	-16.44%
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	4,062,066	3,086,971	542,781	4,490,018	4,490,014	0.00%
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	318,323	253,122	66,173	293,924	317,440	8.00%
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS	736,113	539,814	165,859	835,868	868,148	3.86%
1710	INVENTORY CONSUMPTION	-	-	-	-	-	0.00%
5300	SALE OF BUILDINGS	16,971	55,179	15,716	-	-	0.00%
1995	OTHER LOCAL REVENUES	(859)	63,723	41,244	-	-	0.00%
TOTAL LOCAL TAXES		**12,050,414**	**9,524,160**	**870,333**	**12,442,637**	**11,377,404**	**-8.56%**
STATE SOURCES							
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	957,554	958,258	972,680	972,680	1,100,898	13.18%
TOTAL STATE SOURCES		**957,554**	**958,258**	**972,680**	**972,680**	**1,100,898**	**13.18%**
FEDERAL SOURCES							
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)	18,428,753	15,023,318	14,836,515	19,977,932	23,543,023	17.85%
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	6,511,660	5,757,281	5,538,582	7,103,708	7,529,909	6.00%
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL	78,328	69,822	13,118	78,273	79,329	1.35%
4535	FEDERAL GRANTS RELEATED TO COVID-19	-	-	-	500,000	-	-100.00%
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES	2,864,545	2,510,411	2,772,026	2,759,462	3,319,466	20.29%
5200	OPERATING TRANSFERS FROM OTHER FUNDS	5,486	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**27,888,771**	**23,360,832**	**23,160,241**	**30,419,375**	**34,471,727**	**13.32%**
GRAND TOTAL		**40,896,739**	**33,843,249**	**25,003,254**	**43,834,692**	**46,950,029**	**7.11%**

Expenditures	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Proposed	% Change FY2022 to FY2023
Salary	9,811,078	10,067,276	10,636,583	14,181,460	16,198,802	14.23%
Other Salary	240,827	516,256	279,730	913,663	550,131	-39.79%
Total Salaries	**10,051,905**	**10,583,532**	**10,916,312**	**15,095,123**	**16,748,933**	**10.96%**
Benefits	5,059,495	5,300,581	5,179,612	6,434,708	5,814,048	-9.65%
Total Personnel	**15,111,400**	**15,884,114**	**16,095,924**	**21,529,831**	**22,562,981**	**4.80%**
Professional and Technical Services	3,542,931	2,388,200	232,460	289,500	289,500	0.00%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-	0.00%
Utilities	7,848	10,658	12,269	16,000	16,000	0.00%
Other Purchased Services	-	-	-	5,000	5,000	0.00%
Property Services	2,227	692	1,398	8,000	8,000	0.00%
Equipment and Related	333,458	269,562	197,883	397,749	396,000	-0.44%
Field Trips and Travel	41,125	30,534	12,568	52,100	52,250	0.29%
Supplies and Materials	18,572,344	15,353,021	11,052,558	19,981,395	21,277,251	6.49%
Other	2,317,891	1,238,993	1,242	1,502,266	1,583,374	5.40%
Total Other Operating Expenses	**24,817,825**	**19,291,660**	**11,510,377**	**22,252,011**	**23,627,375**	**6.18%**
TOTAL BUDGET	**39,929,225**	**35,175,774**	**27,606,301**	**43,781,842**	**46,190,356**	**5.50%**

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 FY2023



Victoria I. 2nd Grade – Creek View ES

Fulton County Schools

Where Students Come First

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 2021-22 enrollment count at Student Enrollment Adjustment Time (SEAT) was 90,242 which - due primarily to the covid pandemic - was 1,704 fewer students than the system's projected enrollment of 91,946. SEAT serves as the basis for leveling school budget allocations.

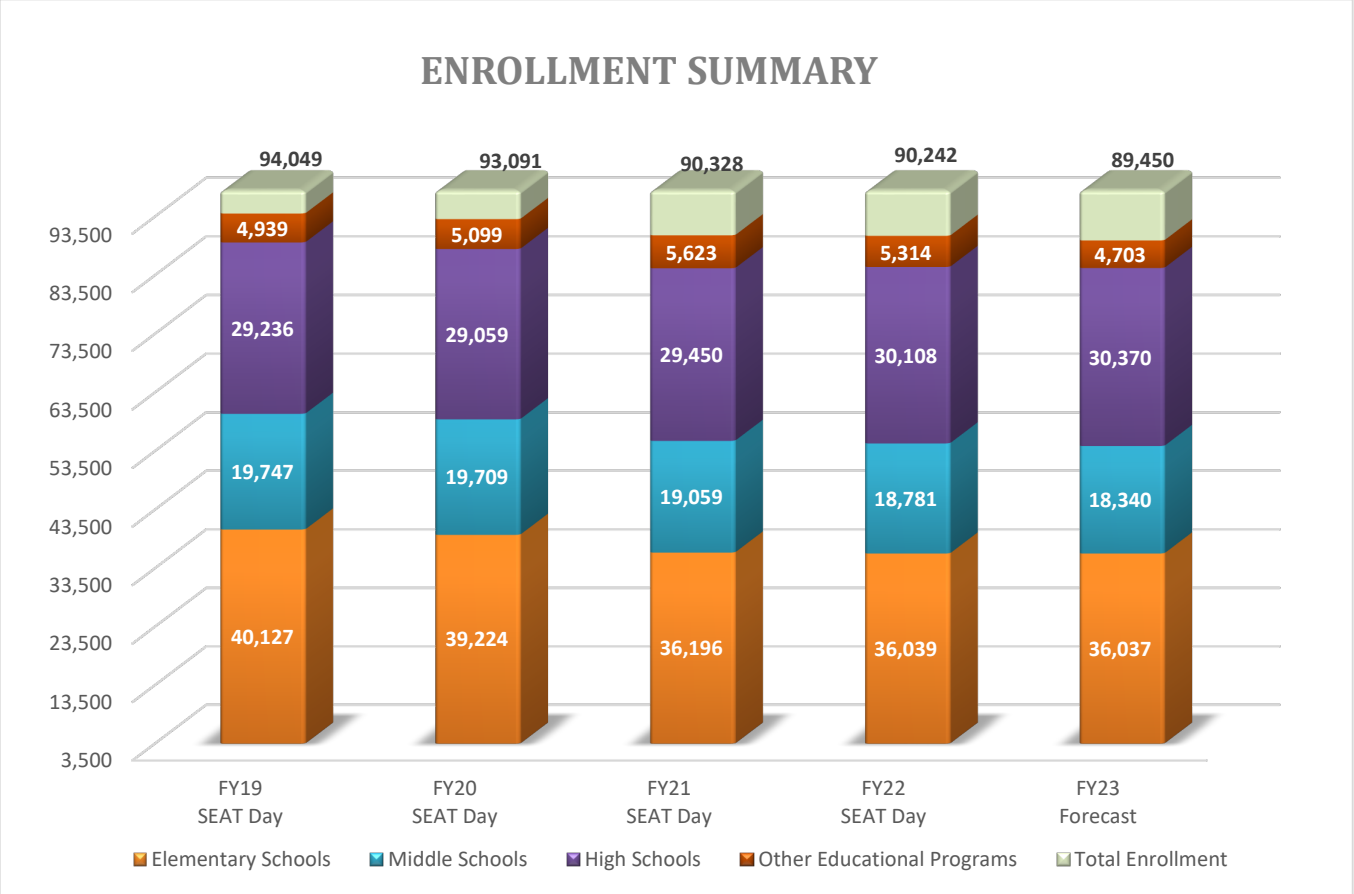






Five-Year Enrollment Summary By Level

School Level	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast
Elementary Schools	40,127	39,224	36,196	36,039	36,037
Middle Schools	19,747	19,709	19,059	18,781	18,340
High Schools	29,236	29,059	29,450	30,108	30,370
Other Educational Programs	4,939	5,099	5,623	5,314	4,703
Total Enrollment	**94,049**	**93,091**	**90,328**	**90,242**	**89,450**

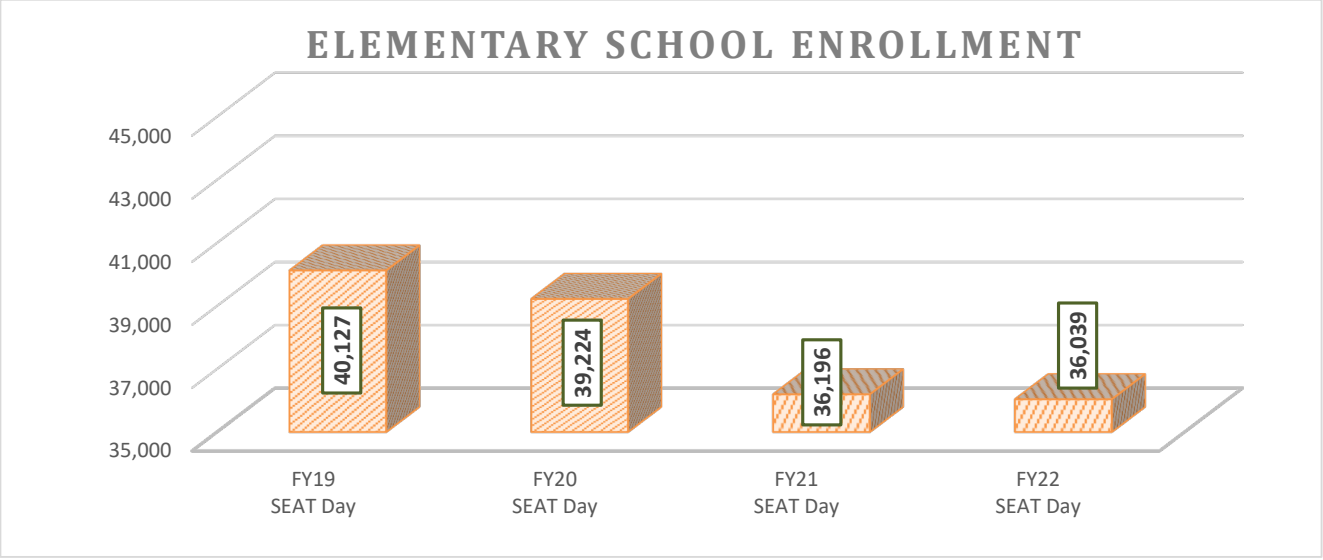


Five-Year Enrollment Summary
Elementary Schools

Elementary School	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast
Abbotts Hill Elementary	602	612	574	548	517
Alpharetta Elementary	565	561	497	518	539
Asa Hilliard Elementary	564	526	484	466	481
Barnwell Elementary	739	758	666	663	687
Bethune Elementary	612	610	531	542	546
Birmingham Falls Elementary	717	722	618	735	734
Brookview Elementary	485	485	437	424	427
Campbell Elementary	693	659	624	543	534
Cliftondale Elementary	692	707	660	604	633
Cogburn Woods Elementary	857	861	763	742	709
College Park Elementary	726	627	602	466	486
Conley Hills Elementary	586	534	472	393	394
Crabapple Crossing Elementary	761	730	649	632	610
Creek View Elementary	900	933	884	899	930
Dolvin Elementary	802	756	702	714	681
Dunwoody Springs Elementary	551	529	538	532	546
Esther Jackson Elementary	639	614	537	515	488
Evoline C. West Elementary	817	779	764	751	827
Feldwood Elementary	755	691	647	589	659
Findley Oaks Elementary	609	569	572	556	551
Gullatt Elementary	690	718	697	702	711
Hamilton Holmes Elementary	680	624	590	556	564
Hapeville Elementary	642	624	582	551	541
Heards Ferry Elementary	794	789	716	700	659
Hembree Springs Elementary	616	587	538	484	488
Heritage Elementary	520	488	436	410	461
High Point Elementary	716	666	597	663	673
Hillside Elementary	490	547	517	538	522
Ison Springs Elementary	644	641	558	476	483
Lake Forrest Elementary	796	755	690	652	635
Lake Windward Elementary	736	776	730	715	708
Liberty Point Elementary	705	768	677	712	742
Love T. Nolan Elementary	784	688	676	648	663
Manning Oaks Elementary	886	875	798	720	687
Medlock Bridge Elementary	640	642	598	590	578
Mimosa Elementary	767	725	661	697	690
Mountain Park Elementary	802	822	742	777	767
New Prospect Elementary	568	519	493	505	473
Northwood Elementary	701	677	640	636	618
Oakley Elementary	786	743	686	675	706
Ocee Elementary	699	697	633	612	607
Palmetto Elementary	455	378	344	312	318

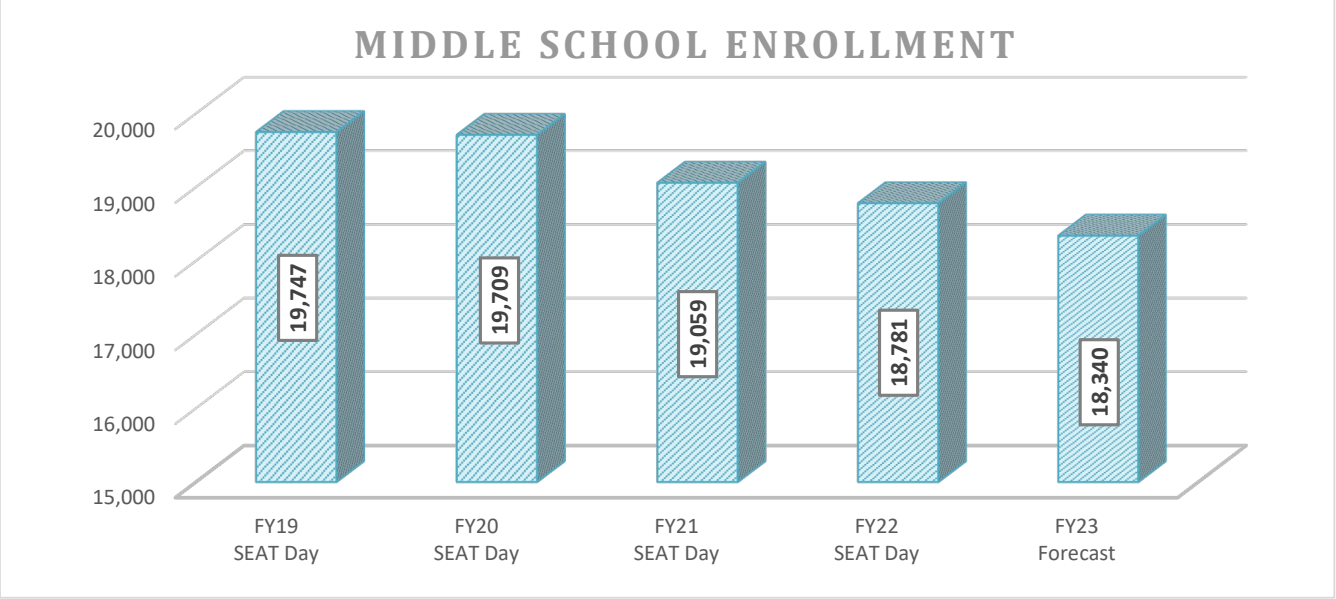
Five-Year Enrollment Summary
Elementary Schools

Elementary School	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast
Parklane Elementary	454	419	368	312	314
Randolph Elementary	557	573	541	483	503
Renaissance Elementary	635	600	631	603	635
River Eve Elementary	641	591	534	525	512
Roswell North Elementary	867	915	810	866	867
S.L. Lewis Elementary	631	590	510	524	518
Seaborn Lee Elementary	479	486	437	444	423
Shakerag Elementary	639	648	639	621	603
Spalding Drive Ch Elementary	420	384	344	329	344
State Bridge Elementary	765	734	669	676	670
Stonewall Tell Elementary	678	697	677	649	655
Summit Hill Elementary	722	716	605	690	722
Sweet Apple Elementary	786	781	677	794	793
Wilson Creek Elementary	790	801	738	772	797
Woodland Charter Elementary	1,048	987	965	908	927
Wolf Creek Elementary	731	799	803	792	786
Vickery Mill Elementary	495	491	428	414	425
Fulton Academy of Virtual Excellence	0	0	0	474	270
Total Elementary Schools	***40,127***	***39,224***	***36,196***	***36,039***	***36,037***



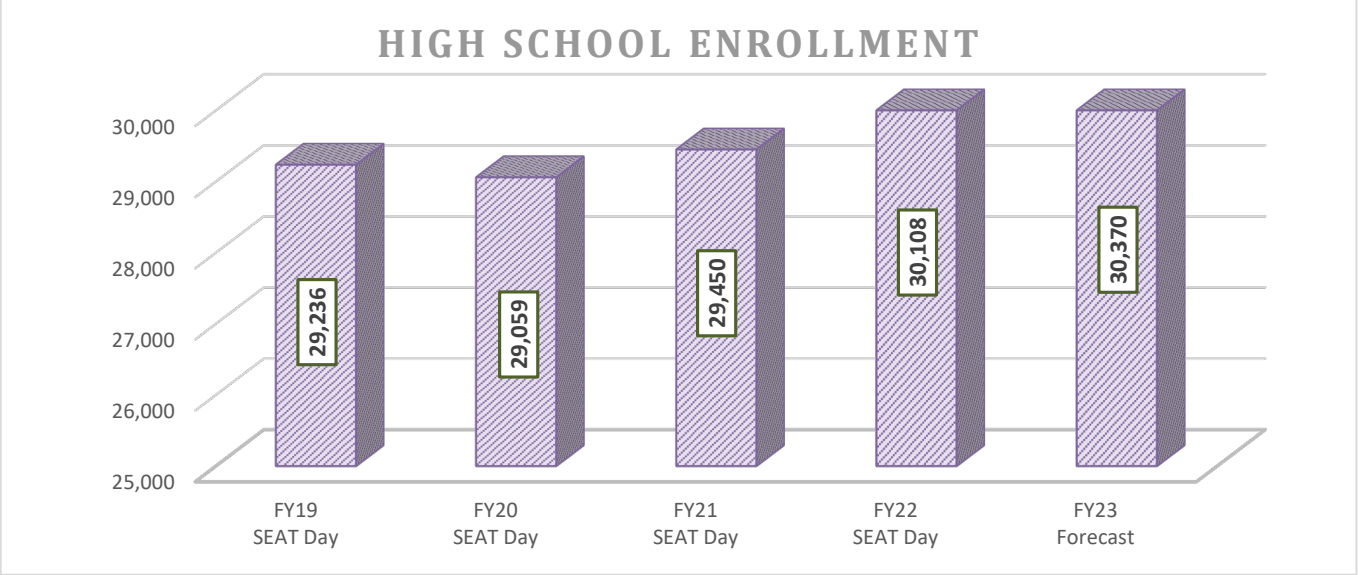
Five-Year Enrollment Summary
Middle Schools

Middle School	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast
Autrey Mill Middle	1,420	1,362	1,295	1,245	1,204
Bear Creek Middle	1,205	1,262	1,159	1,205	1,144
Camp Creek Middle	602	630	594	582	603
Crabapple Middle	925	911	854	861	849
Elkins Pointe Middle	1,026	1,053	999	968	936
Haynes Bridge Middle	694	683	635	641	609
Holcomb Bridge Middle	662	676	683	651	624
Hopewell Middle	1,428	1,354	1,282	1,210	1,138
Mcnair Middle	825	878	904	837	883
Northwestern Middle	1,283	1,255	1,194	1,145	1,080
Paul D. West Middle	827	819	799	816	822
Ridgeview Middle	1,089	1,072	1,077	1,064	960
River Trail Middle	1,276	1,272	1,178	1,091	1,050
Sandtown Middle	872	992	1,018	968	968
Sandy Springs Middle	941	908	924	876	862
Taylor Road Middle	1,347	1,341	1,264	1,232	1,220
Webb Bridge Middle	1,180	1,184	1,154	1,137	1,135
Woodland Middle	862	814	802	707	814
Renaissance Middle	1,283	1,243	1,244	1,104	1,169
Fulton Academy of Virtual Excellence	0	0	0	441	270
Total Middle Schools	***19,747***	***19,709***	***19,059***	***18,781***	***18,340***



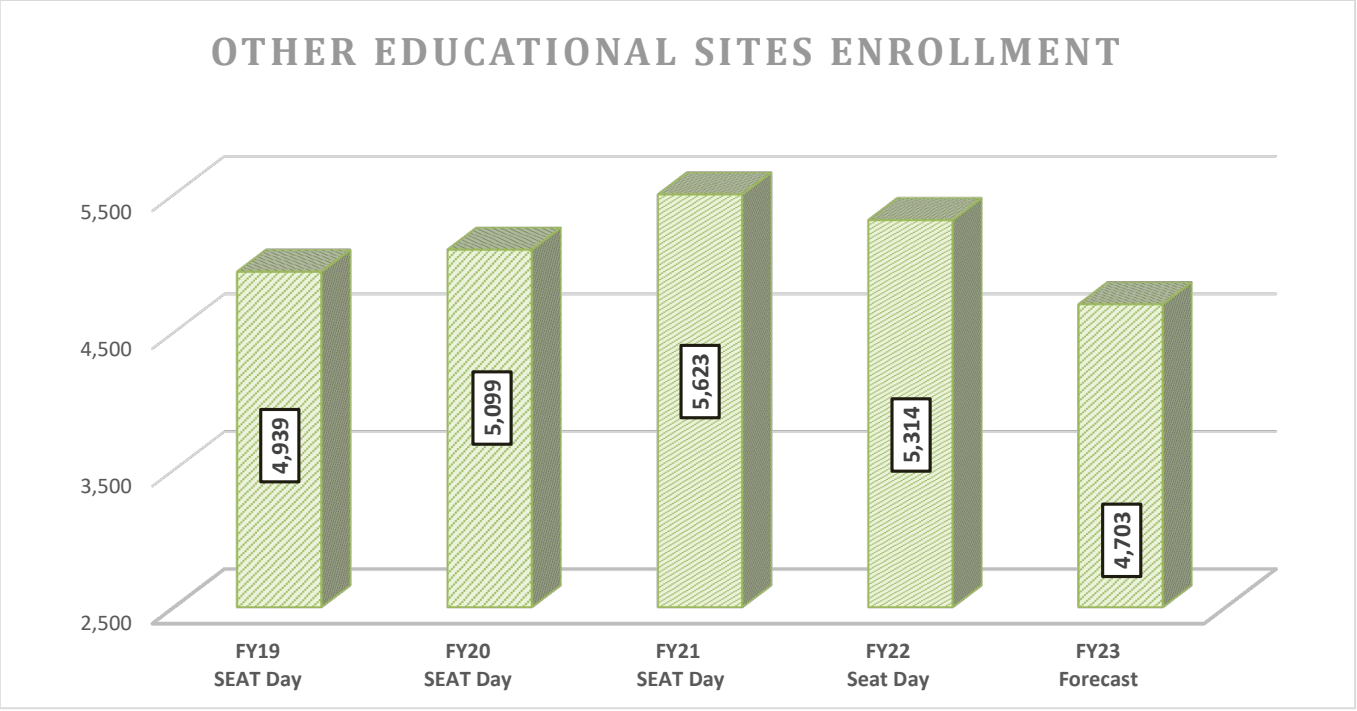
Five-Year Enrollment Summary
High Schools

High School	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast
Alpharetta High	2,258	2,300	2,305	2,183	2,187
Banneker High	1,555	1,446	1,576	1,577	1,626
Centennial High	1,931	1,909	1,936	1,809	1,791
Chattahoochee High	1,956	1,875	1,978	1,879	1,861
Creekside High	1,755	1,683	1,813	1,832	1,772
Milton High	2,369	2,336	2,282	2,142	2,054
North Springs High	1,538	1,529	1,489	1,372	1,296
Northview High	1,777	1,756	1,808	1,776	1,688
Riverwood High	1,727	1,802	1,779	1,775	1,734
Roswell High	2,219	2,226	2,249	2,158	2,167
Tri-Cities High	1,509	1,544	1,541	1,493	1,476
Westlake High	2,078	2,176	2,146	2,284	2,381
Johns Creek High	2,119	2,102	2,117	2,002	1,880
Langston Hughes High	1,931	1,900	1,981	1,981	1,881
Cambridge High	2,072	2,087	2,042	1,876	1,758
Innovation Academy	0	0	0	877	1,241
Global Impact Academy	0	0	0	320	508
Fulton Academy of Virtual Excellence	0	0	0	377	880
Independence High	257	243	233	233	189
Mcclarin High	185	145	175	162	0
Total High Schools	***29,236***	***29,059***	***29,450***	***30,108***	***30,370***



Five Year Enrollment Summary
Other Educational Sites

Other Educational Sites	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 Seat Day	FY23 Forecast
Amana Academy	707	730	797	777	783
KIPP South Fulton Academy	332	363	418	399	399
Hapeville Charter Middle School	484	514	553	427	0
The Main Street Academy	831	860	878	808	780
Hapeville Career Academy	570	602	718	703	646
Chattahoochee Hills Charter	559	569	542	486	431
Rise Grammer School	306	417	489	527	516
Rise Prep School	234	251	313	359	354
Skyview High School	300	157	216	177	160
PEAK Academy	52	56	75	42	29
Fulton Academy of Science and Technology (FAST)	564	580	624	609	605
Total Other Educational Sites	***4,939***	***5,099***	***5,623***	***5,314***	***4,703***



Fulton County Schools

Where Students Come First

Additional Department Data

General Fund



The following pages represent the FY2023 general fund budget requests by division. Schools budgeted positions decreased by 61.72 based on the allotment formulas and the central office increased by 11.40. For FY23, there are several factors that would increase or decrease the overall budget as seen below.

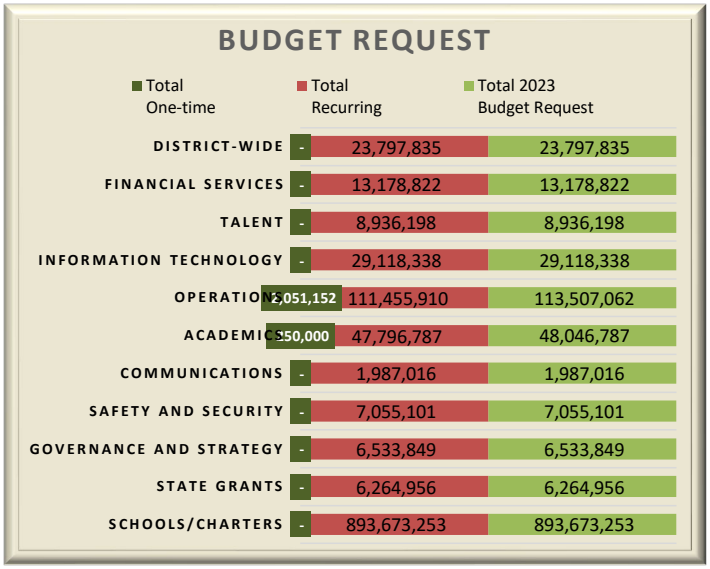
Category	FY2022 Existing Positions	FY2023 Position Requests	Variance	FY2023 Budget Request	% of Budget
Schools	9,084.18	9,022.46	(61.72)	893,673,253	77.57%
Departments	1,755.24	1,766.64	11.40	252,161,008	21.89%
State Grants	30.00	30.00	-	6,264,956	0.54%
TOTAL	**10,869.42**	**10,819.10**	**(50.32)**	**1,152,099,216**	**100.00%**

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

Category	Total Existing Positions	Position Changes	Total One-time	Total Recurring	Total 2023 Budget Request	Total FY2022 Current Budget
Schools/Charters	9,084.18	(61.72)	-	893,673,253	893,673,253	876,497,785
State Grants	30.00	-	-	6,264,956	6,264,956	#VALUE!
Governance and Strategy	41.49	-	-	6,533,849	6,533,849	#VALUE!
Safety and Security	53.50	10.00	-	7,055,101	7,055,101	#VALUE!
Communications	13.00	-	-	1,987,016	1,987,016	#VALUE!
Academics	118.05	0.40	250,000	47,796,787	48,046,787	#VALUE!
Operations	1,230.70	(5.00)	2,051,152	111,455,910	113,507,062	#VALUE!
Information Technology	178.50	2.00	-	29,118,338	29,118,338	#VALUE!
Talent	54.60	3.00	-	8,936,198	8,936,198	#VALUE!
Financial Services	65.40	1.00	-	13,178,822	13,178,822	#VALUE!
District-wide	-	-	-	23,797,835	23,797,835	#VALUE!
TOTAL	**10,869.42**	**(50.32)**	**2,301,152**	**1,149,798,064**	**1,152,099,216**	**#VALUE!**





Budgets by Level

Level	FY2022 Total Budget	FY2023 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
ELEMENTARY	$ 361,234,089	$ 365,469,295	(75.43)	$ 4,235,206	(2)
MIDDLE	$ 174,039,273	$ 180,706,088	6.20	$ 6,666,815	(441)
HIGH	$ 258,255,060	$ 268,941,542	20.55	$ 10,686,482	262
OTHER	$ 29,845,590	$ 28,600,527	(13.04)	$ (1,245,063)	(13)
CHARTERS	$ 52,873,615	$ 49,955,801	-	$ (2,917,814)	(598)
Total	***$ 876,247,627***	***$ 893,673,253***	***(61.72)***	***$ 17,425,626***	***(792)***

Budgets by School

School Name	FY2022 Total Budget	FY2023 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
ELEMENTARY SCHOOLS					
ABBOTTS HILL ES	$ 5,277,110	$ 5,222,415	(0.95)	$ (54,695)	(31)
ALPHARETTA ES	$ 6,312,590	$ 6,532,906	(0.40)	$ 220,317	21
ASA G. HILLIARD ES	$ 5,755,123	$ 5,634,765	(2.75)	$ (120,357)	15
BARNWELL ES	$ 5,726,042	$ 6,063,321	1.95	$ 337,279	24
BETHUNE ES	$ 5,223,521	$ 5,266,349	(0.10)	$ 42,828	4
BIRMINGHAM FALLS ES	$ 6,507,954	$ 6,525,719	(3.10)	$ 17,765	(1)
BROOKVIEW ES	$ 4,628,748	$ 4,681,528	(0.40)	$ 52,780	3
CAMPBELL ES	$ 7,193,518	$ 6,981,494	(4.40)	$ (212,024)	(9)
CLIFTONDALE ES	$ 6,051,710	$ 6,494,169	3.40	$ 442,459	29
COGBURN WOODS ES	$ 6,324,776	$ 6,343,685	(1.60)	$ 18,909	(33)
COLLEGE PARK ES	$ 6,098,362	$ 5,767,807	(5.10)	$ (330,555)	20
CONLEY HILLS ES	$ 5,572,204	$ 5,445,156	(2.80)	$ (127,048)	1
CRABAPPLE CROSSING ES	$ 5,469,157	$ 5,330,570	(3.70)	$ (138,588)	(22)
CREEK VIEW ES	$ 7,316,865	$ 7,665,612	1.90	$ 348,747	31
DOLVIN ES	$ 5,819,692	$ 5,932,084	(0.80)	$ 112,392	(33)
DUNWOODY SPRINGS ES	$ 5,768,934	$ 5,874,618	(1.55)	$ 105,684	14
JACKSON, ESTHER ES	$ 6,569,970	$ 6,400,130	(3.95)	$ (169,839)	(27)
WEST, EVOLINE C. ES	$ 6,687,479	$ 7,215,807	2.40	$ 528,328	76
FELDWOOD ES	$ 6,067,279	$ 6,265,618	0.20	$ 198,339	70
FINDLEY OAKS ES	$ 5,095,413	$ 5,471,193	3.00	$ 375,780	(5)
GULLATT ES	$ 6,595,150	$ 6,844,482	0.10	$ 249,332	9
HAPEVILLE ES	$ 6,071,709	$ 6,058,356	(2.70)	$ (13,352)	(10)
HEARDS FERRY ES	$ 6,622,752	$ 6,802,096	(1.05)	$ 179,344	(41)
HEMBREE SPRINGS ES	$ 5,862,721	$ 5,995,965	(0.30)	$ 133,244	4
HERITAGE ES	$ 5,575,598	$ 5,708,415	1.05	$ 132,818	51
HIGH POINT ES	$ 6,390,308	$ 6,702,583	0.80	$ 312,275	10
HILLSIDE ES	$ 5,805,057	$ 5,929,041	(1.15)	$ 123,985	(16)
HOLMES, HAMILTON ES	$ 6,021,743	$ 5,877,736	(2.55)	$ (144,007)	8
ISON SPRINGS ES	$ 6,162,018	$ 5,672,555	(7.50)	$ (489,463)	7
LAKE FOREST ES	$ 7,745,496	$ 7,817,006	(1.35)	$ 71,510	(17)
LAKE WINDWARD ES	$ 7,469,863	$ 7,690,279	(0.20)	$ 220,417	(7)
LIBERTY POINT ES	$ 7,264,456	$ 7,241,741	(4.50)	$ (22,715)	30
MANNING OAKS ES	$ 7,184,336	$ 6,784,532	(5.40)	$ (399,804)	(33)
MEDLOCK BRIDGE ES	$ 6,198,187	$ 6,301,766	(0.75)	$ 103,579	(12)
MIMOSA ES	$ 8,090,331	$ 7,749,634	(5.40)	$ (340,697)	(7)
MOUNTAIN PARK ES	$ 7,689,985	$ 7,724,250	(2.00)	$ 34,265	(10)
NEW PROSPECT ES	$ 5,686,339	$ 5,404,749	(5.80)	$ (281,590)	(32)
NOLAN, LOVE T. ES	$ 6,292,257	$ 6,305,173	(0.90)	$ 12,917	15
NORTHWOOD ES	$ 6,262,324	$ 6,217,588	(2.58)	$ (44,736)	(18)
OAKLEY ES	$ 6,288,851	$ 6,459,917	1.50	$ 171,066	31
OCEE ES	$ 6,331,749	$ 5,985,880	(6.00)	$ (345,869)	(5)
PALMETTO ES	$ 4,699,841	$ 4,874,700	(0.60)	$ 174,858	6
PARKLANE ES	$ 4,426,426	$ 4,138,047	(2.45)	$ (288,378)	2
RANDOLPH ES	$ 4,928,971	$ 5,096,483	0.10	$ 167,512	20

Budgets by School

School Name	FY2022 Total Budget	FY2023 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
RENAISSANCE ES	$ 5,975,276	$ 6,165,523	(1.60)	$ 190,247	32
RIVER EVES ES	$ 5,100,106	$ 5,167,045	(1.40)	$ 66,939	(13)
ROSWELL NORTH ES	$ 7,300,796	$ 7,731,565	1.20	$ 430,769	1
LEWIS, S.L. ES	$ 6,073,206	$ 5,739,409	(6.50)	$ (333,797)	(6)
LEE, SEABORN ES	$ 4,629,450	$ 4,515,014	(2.50)	$ (114,436)	(21)
SHAKERAG ES	$ 5,431,424	$ 5,605,514	(0.50)	$ 174,090	(18)
SPALDING DRIVE CH. ES	$ 4,000,453	$ 4,117,050	0.55	$ 116,597	15
STATE BRIDGE ES	$ 5,300,275	$ 5,411,883	(0.80)	$ 111,608	(6)
STONEWALL TELL ES	$ 6,217,446	$ 6,107,582	(4.00)	$ (109,864)	6
SUMMIT HILL ES	$ 5,586,386	$ 6,397,594	6.85	$ 811,209	32
SWEET APPLE ES	$ 6,695,951	$ 7,039,168	(0.50)	$ 343,217	(1)
VICKERY MILL ES	$ 5,403,371	$ 5,661,578	0.75	$ 258,207	11
WILSON CREEK ES	$ 6,429,297	$ 7,040,414	3.50	$ 611,117	25
WOLF CREEK ES	$ 7,549,653	$ 7,836,394	(0.65)	$ 286,741	(6)
WOODLAND CHARTER ES	$ 8,408,083	$ 8,435,639	(1.45)	$ 27,556	19
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ -	$ -	-	$ -	(204)
Sub-total	***$ 361,234,089***	***$ 365,469,295***	***(75.43)***	***$ 4,235,206***	***-2***
MIDDLE SCHOOLS					
AUTREY MILL MS	$ 10,255,327	$ 10,705,050	1.50	$ 449,723	(41)
BEAR CREEK MS	$ 10,167,968	$ 10,275,278	(4.20)	$ 107,310	(61)
CAMP CREEK MS	$ 6,931,472	$ 7,432,187	4.10	$ 500,715	21
CRABAPPLE MS	$ 7,990,277	$ 8,488,697	4.00	$ 498,420	(12)
ELKINS POINTE MS	$ 9,647,382	$ 9,825,655	(2.50)	$ 178,273	(32)
HAYNES BRIDGE MS	$ 7,515,117	$ 7,669,647	(0.30)	$ 154,530	(32)
HOLCOMB BRIDGE MS	$ 7,495,688	$ 7,643,165	(1.10)	$ 147,477	(27)
HOPEWELL MS	$ 11,214,364	$ 11,237,179	(4.20)	$ 22,815	(72)
MCNAIR MS	$ 8,677,931	$ 9,252,331	1.20	$ 574,400	46
NORTHWESTERN MS	$ 10,112,964	$ 10,376,257	(0.05)	$ 263,293	(65)
PAUL D. WEST MS	$ 8,511,994	$ 9,248,995	2.65	$ 737,000	6
RENAISSANCE MS	$ 9,613,631	$ 10,301,357	2.60	$ 687,726	65
RIDGEVIEW MS	$ 10,176,806	$ 9,986,843	(6.10)	$ (189,963)	(104)
RIVER TRAIL MS	$ 9,656,533	$ 9,918,860	(0.90)	$ 262,326	(41)
SANDTOWN MS	$ 8,954,480	$ 9,323,940	2.05	$ 369,460	-
SANDY SPRINGS MS	$ 8,714,559	$ 9,183,055	2.55	$ 468,497	(14)
TAYLOR ROAD MS	$ 10,471,809	$ 10,988,940	1.60	$ 517,131	(12)
WEBB BRIDGE MS	$ 10,137,921	$ 10,537,681	0.20	$ 399,761	(2)
WOODLAND MS	$ 7,793,049	$ 8,310,971	3.10	$ 517,922	107
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ -	$ -	-	$ -	(171)
Sub-total	***$ 174,039,273***	***$ 180,706,088***	***6.20***	***$ 6,666,815***	***-441***
HIGH SCHOOLS					
ALPHARETTA HS	$ 16,941,623	$ 17,572,708	0.25	$ 631,086	4
BANNEKER HS	$ 16,335,001	$ 17,286,270	4.10	$ 951,268	49
CAMBRIDGE HS	$ 14,397,413	$ 14,329,038	(4.90)	$ (68,375)	(118)
CENTENNIAL HS	$ 16,632,135	$ 17,193,950	1.60	$ 561,815	(18)
CHATTAHOOCHEE HS	$ 14,646,918	$ 15,342,311	1.50	$ 695,394	(18)
CREEKSIDE HS	$ 15,372,426	$ 15,987,314	0.60	$ 614,889	(60)
INDEPENDENCE HS	$ 2,202,308	$ 2,213,874	1.00	$ 11,566	(44)
INNOVATION ACADEMY	$ 7,454,957	$ 9,589,601	19.20	$ 2,134,644	364
JOHNS CREEK HS	$ 14,964,773	$ 15,064,145	(6.00)	$ 99,373	(122)
LANGSTON HUGHES HS	$ 17,610,587	$ 17,954,666	(4.70)	$ 344,079	(100)
MCCLARIN HS	$ 2,191,783	$ -	(23.20)	$ (2,191,783)	(162)
MILTON HS	$ 15,724,870	$ 16,242,686	0.35	$ 517,817	(88)
NORTH SPRINGS HS	$ 12,589,640	$ 12,963,849	(0.10)	$ 374,209	(76)
NORTHVIEW HS	$ 13,644,307	$ 14,018,677	(1.40)	$ 374,371	(88)
RIVERWOOD HS	$ 14,603,988	$ 15,554,505	5.00	$ 950,517	(41)
ROSWELL HS	$ 16,995,799	$ 17,847,768	1.80	$ 851,968	9
TRI-CITIES HS	$ 15,610,848	$ 16,085,959	(1.15)	$ 475,111	(17)

Budgets by School

School Name	FY2022 Total Budget	FY2023 Total Budget	Positions Difference	Total Budget Difference	Enrollment Change
WESTLAKE HS	$ 17,059,918	$ 18,381,936	7.10	$ 1,322,018	97
FULTON ACADEMY OF VIRTUAL EXCELLENCE	$ 8,556,880	$ 9,903,015	10.80	$ 1,346,136	503
GLOBAL IMPACT ACADEMY	$ 4,718,887	$ 5,409,270	8.70	$ 690,382	188
Sub-total	***$ 258,255,060***	***$ 268,941,542***	***20.55***	***$ 10,686,482***	***262***
OTHER					
ES HOLDING	$ (5,779,455)	$ (7,592,538)	(9.19)	$ (1,813,083)	-
MS HOLDING	$ (2,089,524)	$ (3,156,755)	(1.50)	$ (1,067,231)	-
HS HOLDING	$ 7,996,383	$ 6,711,257	(0.95)	$ (1,285,126)	-
COLLEGE CAREER ACADEMY	$ 1,317,584	$ 1,313,052	-	$ (4,533)	-
PEAK ACADEMY	$ 2,424,839	$ 3,924,837	-	$ 1,499,998	(13)
FLAT SHOALS CENTER	$ 23,725,344	$ 25,045,300	(1.40)	$ 1,319,956	-
VIRTUAL CAMPUS	$ 2,250,418	$ 2,355,373	-	$ 104,955	-
Sub-total	***$ 29,845,590***	***$ 28,600,527***	***(13.04)***	***$ (1,245,063)***	***-13***
CHARTERS					
AMANA CHARTER	$ 7,616,235	$ 8,171,323	-	$ 555,088	6
KIPP CHARTER	$ 4,113,837	$ 4,396,975	-	$ 283,138	-
HAPEVILLE CHARTER MS	$ 4,690,126	$ -	-	$ (4,690,126)	(427)
MAIN STREET ACADEMY	$ 7,846,493	$ 7,969,322	-	$ 122,828	(28)
HAPEVILLE CH. HS CAREER ACADEMY	$ 5,889,958	$ 6,027,085	-	$ 137,127	(57)
CHATTAHOOCHEE HILLS	$ 5,459,613	$ 5,697,849	-	$ 238,236	(55)
RISE GRAMMAR SCHOOL	$ 4,323,545	$ 4,391,226	-	$ 67,682	(11)
RISE PREP SCHOOL	$ 3,960,826	$ 4,384,917	-	$ 424,091	(5)
SKYVIEW	$ 2,694,500	$ 2,303,500	-	$ (391,000)	(17)
FULTON ACADEMY OF SCI. & TECH.	$ 6,278,480	$ 6,613,602	-	$ 335,122	(4)
Sub-total	***$ 52,873,615***	***$ 49,955,801***	***-***	***$ (2,917,814)***	***-598***
Grand Total	***$ 876,247,627***	***$ 893,673,253***	***(61.72)***	***$ 17,425,626***	***(792.00)***

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 FY23, there are 41.49 (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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 3,486,405	$ 3,486,405
Benefits	$ -	$ 1,112,032	$ 1,112,032
Other Salary	$ -	$ 59,833	$ 59,833
Total Salaries & Benefits	**$ -**	**$ 4,658,270**	**$ 4,658,270**
Non-Salaries			
Professional and Technical Services	$ -	$ 1,139,000	$ 1,139,000
Other Purchased Services	$ -	$ 24,000	$ 24,000
Supplies and Materials	$ -	$ 194,674	$ 194,674
Equipment and Related	$ -	$ 22,050	$ 22,050
Field Trips and Travel	$ -	$ 100,125	$ 100,125
Property Services	$ -	$ 6,000	$ 6,000
Other	$ -	$ 351,730	$ 351,730
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 38,000	$ 38,000
Total Non-Salaries	**$ -**	**$ 1,875,579**	**$ 1,875,579**
Total Program Expenditures	**$ -**	**$ 6,533,849**	**$ 6,533,849**

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 FY23, there are 63.50 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 4,018,421	$ 4,018,421
Benefits	$ -	$ 1,474,305	$ 1,474,305
Other Salary	$ -	$ 274,375	$ 274,375
Total Salaries & Benefits	**$ -**	**$ 5,767,101**	**$ 5,767,101**
Non-Salaries			
Professional and Technical Services	$ -	$ 147,500	$ 147,500
Other Purchased Services	$ -	$ -	$ -
Supplies and Materials	$ -	$ 157,500	$ 157,500
Equipment and Related	$ -	$ 365,000	$ 365,000
Field Trips and Travel	$ -	$ 32,000	$ 32,000
Property Services	$ -	$ 523,000	$ 523,000
Other	$ -	$ 13,000	$ 13,000
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 50,000	$ 50,000
Total Non-Salaries	**$ -**	**$ 1,288,000**	**$ 1,288,000**
Total Program Expenditures	**$ -**	**$ 7,055,101**	**$ 7,055,101**

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 FY23, there are 13 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 1,041,115	$ 1,041,115
Benefits	$ -	$ 350,549	$ 350,549
Other Salary	$ -	$ 4,000	$ 4,000
Total Salaries & Benefits	**$ -**	**$ 1,395,665**	**$ 1,395,665**
Non-Salaries			
Professional and Technical Services	$ -	$ 504,486	$ 504,486
Other Purchased Services	$ -	$ 11,990	$ 11,990
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.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 16,000	$ 16,000
Total Non-Salaries	**$ -**	**$ 591,351**	**$ 591,351**
Total Program Expenditures	**$ -**	**$ 1,987,016**	**$ 1,987,016**

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 FY23, there are 118.45 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 11,838,682	$ 11,838,682
Benefits	$ -	$ 3,721,017	$ 3,721,017
Other Salary	$ -	$ 5,426,325	$ 5,426,325
Total Salaries & Benefits	**$ -**	**$ 20,986,025**	**$ 20,986,025**
Non-Salaries			
Professional and Technical Services	$ 250,000	$ 5,871,400	$ 6,121,400
Other Purchased Services	$ -	$ 1,670,760	$ 1,670,760
Supplies and Materials	$ -	$ 7,245,130	$ 7,245,130
Equipment and Related	$ -	$ 6,711,239	$ 6,711,239
Field Trips and Travel	$ -	$ 1,483,844	$ 1,483,844
Property Services	$ -	$ 730,998	$ 730,998
Other	$ -	$ 715,016	$ 715,016
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ 2,211,500	$ 2,211,500
Utilities	$ -	$ 170,875	$ 170,875
Total Non-Salaries	**$ 250,000**	**$ 26,810,762**	**$ 27,060,762**
Total Program Expenditures	**$ 250,000**	**$ 47,796,787**	**$ 48,046,787**

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 FY23, there are 1,225.70 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 41,485,797	$ 41,485,797
Benefits	$ -	$ 15,793,127	$ 15,793,127
Other Salary	$ 44,000	$ 9,438,706	$ 9,482,706
Total Salaries & Benefits	**$ 44,000**	**$ 66,717,630**	**$ 66,761,630**
Non-Salaries			
Professional and Technical Services	$ 22,000	$ 1,412,000	$ 1,434,000
Other Purchased Services	$ -	$ 11,000	$ 11,000
Supplies and Materials	$ -	$ 5,793,909	$ 5,793,909
Equipment and Related	$ 1,985,152	$ 1,474,850	$ 3,460,002
Field Trips and Travel	$ -	$ 95,159	$ 95,159
Property Services	$ -	$ 11,068,757	$ 11,068,757
Other	$ -	$ 29,356	$ 29,356
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 24,853,249	$ 24,853,249
Total Non-Salaries	**$ 2,007,152**	**$ 44,738,280**	**$ 46,745,432**
Total Program Expenditures	**$ 2,051,152**	**$ 111,455,910**	**$ 113,507,062**

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 FY23, there are 180.50 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 12,708,096	$ 12,708,096
Benefits	$ -	$ 4,487,113	$ 4,487,113
Other Salary	$ -	$ 109,400	$ 109,400
Total Salaries & Benefits	**$ -**	**$ 17,304,609**	**$ 17,304,609**
Non-Salaries			
Professional and Technical Services	$ -	$ 6,732,487	$ 6,732,487
Other Purchased Services	$ -	$ -	$ -
Supplies and Materials	$ -	$ 73,300	$ 73,300
Equipment and Related	$ -	$ 2,156,118	$ 2,156,118
Field Trips and Travel	$ -	$ 109,400	$ 109,400
Property Services	$ -	$ 1,339,139	$ 1,339,139
Other	$ -	$ 92,750	$ 92,750
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 1,310,535	$ 1,310,535
Total Non-Salaries	**$ -**	**$ 11,813,729**	**$ 11,813,729**
Total Program Expenditures	**$ -**	**$ 29,118,338**	**$ 29,118,338**

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 FY23, there are 57.60 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 4,770,169	$ 4,770,169
Benefits	$ -	$ 1,587,542	$ 1,587,542
Other Salary	$ -	$ 153,548	$ 153,548
Total Salaries & Benefits	**$ -**	**$ 6,511,259**	**$ 6,511,259**
Non-Salaries			
Professional and Technical Services	$ -	$ 1,229,650	$ 1,229,650
Other Purchased Services	$ -	$ 184,500	$ 184,500
Supplies and Materials	$ -	$ 304,289	$ 304,289
Equipment and Related	$ -	$ 44,000	$ 44,000
Field Trips and Travel	$ -	$ 54,150	$ 54,150
Property Services	$ -	$ 330,000	$ 330,000
Other	$ -	$ 262,750	$ 262,750
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 15,600	$ 15,600
Total Non-Salaries	**$ -**	**$ 2,424,939**	**$ 2,424,939**
Total Program Expenditures	**$ -**	**$ 8,936,198**	**$ 8,936,198**

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 FY23, there are 66.40 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	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 5,220,833	$ 5,220,833
Benefits	$ -	$ 4,579,010	$ 4,579,010
Other Salary	$ -	$ 23,657	$ 23,657
Total Salaries & Benefits	**$ -**	**$ 9,823,500**	**$ 9,823,500**
Non-Salaries			
Professional and Technical Services	$ -	$ 492,000	$ 492,000
Other Purchased Services	$ -	$ 2,372,550	$ 2,372,550
Supplies and Materials	$ -	$ 159,697	$ 159,697
Equipment and Related	$ -	$ 172,350	$ 172,350
Field Trips and Travel	$ -	$ 51,250	$ 51,250
Property Services	$ -	$ 2,125	$ 2,125
Other	$ -	$ 82,800	$ 82,800
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ 22,550	$ 22,550
Total Non-Salaries	**$ -**	**$ 3,355,322**	**$ 3,355,322**
Total Program Expenditures	**$ -**	**$ 13,178,822**	**$ 13,178,822**

Districtwide

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

Category	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ -	$ -
Benefits	$ -	$ 18,849,703	$ 18,849,703
Other Salary	$ -	$ 700,000	$ 700,000
Total Salaries & Benefits	**$ -**	**$ 19,549,703**	**$ 19,549,703**
Non-Salaries			
Professional and Technical Services	$ -	$ 2,745,200	$ 2,745,200
Other Purchased Services	$ -	$ 5,000	$ 5,000
Supplies and Materials	$ -	$ -	$ -
Equipment and Related	$ -	$ -	$ -
Field Trips and Travel	$ -	$ -	$ -
Property Services	$ -	$ -	$ -
Other	$ -	$ 255,035	$ 255,035
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ (800,000)	$ (800,000)
Transfers	$ -	$ 2,042,897	$ 2,042,897
Total Non-Salaries	**$ -**	**$ 4,248,132**	**$ 4,248,132**
Total Program Expenditures	**$ -**	**$ 23,797,835**	**$ 23,797,835**

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 FY23, the district anticipates 10 state grants that will flow through the district. Included but not limited to are grants for the following programs: CTAE, Special Ed. Preschool, and the Math and Science Grant. State grants makes up approximately .54% of the general fund and will fund 30.00 positions across the district.

Category	FY2023 One-time	FY2023 Recurring	FY2023 Total Request
Salaries & Benefits			
Salary	$ -	$ 2,941,565	$ 2,941,565
Benefits	$ -	$ 775,269	$ 775,269
Other Salary	$ -	$ 584,222	$ 584,222
Total Salaries & Benefits	**$ -**	**$ 4,301,056**	**$ 4,301,056**
Non-Salaries			
Professional and Technical Services	$ -	$ -	$ -
Other Purchased Services	$ -	$ 732,620	$ 732,620
Supplies and Materials	$ -	$ -	$ -
Equipment and Related	$ -	$ 1,231,280	$ 1,231,280
Field Trips and Travel	$ -	$ -	$ -
Property Services	$ -	$ -	$ -
Other	$ -	$ -	$ -
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -
Textbooks	$ -	$ -	$ -
Utilities	$ -	$ -	$ -
Total Non-Salaries	**$ -**	**$ 1,963,900**	**$ 1,963,900**
Total Program Expenditures	**$ -**	**$ 6,264,956**	**$ 6,264,956**

FY23 Position Changes
General Fund

DEPARTMENT	FTE	COMMENTS
INTERNAL AUDIT	-1.00	Upgrade 2.0 Internal Audit Managers to Coordinator
SAFETY & SECURITY	23.00	Add 22.0 CSA's to Safety & Security
CAMPUS POLICE	-13.00	Move 12.0 CSA's from Campus Police
PERSONNEL INVESTIGAT	1.00	Move to Workers Compensation
ESL	0.40	Added .40 Program Manager
FINANCIAL SERVICES	1.00	Personnel Investigator (30)
INFORMATION TECH	1.00	Deputy Chief Information Officer (36)
ENTERPRISE APPLICATIONS	-1.00	Atlas Director
SCHOOL TECH SUPP	1.00	Coordinator (32), Convert 13 STS from 190 to 220
ACCOUNTABILITY	1.00	Coordinator (32)
ENVIRONMENTAL SERVICES	3.00	Environmental Technicians, Upgrade Coordinator from Grade 31 to 32
TRANSPORTATION	-10.00	Remove 10 Bus Driver Positions, Upgrade Specialist to Specialist II
MAINTENANCE	-30.00	Move 30 HVAC Positions to Utilities
CAPITAL IMPROVEMENT	1.00	Specialist Grade (28)
CUSTODIAL TRANSPORTATION	1.00	Add Building Custodian I for South Transportation
FACILITY SERVICES - UTILITIES	30.00	Add 30 HVAC Positions from Maintenance
TALENT DIVISION	1.00	Deputy Chief of Talent (38)
TALENT - STAFFING	2.00	Added 1.0 Director and 1.0 Specialist
DEPARTMENT TOTAL	***11.40***	
SCHOOLS	**FTE**	**COMMENTS**
Elementary Schools	-84.62	Positions are primarily driven by enrollment
Middle Schools	4.70	Positions are primarily driven by enrollment
High Schools	18.20	Positions are primarily driven by enrollment
Charter Schools	-48.19	Hapeville Charter Middle closing
SCHOOL TOTAL	***-61.72***	
TOTAL DISTRICT CHANGES	***-50.32***	

One-Time Requests

DEPARTMENTS	AMT.	COMMENTS
SAFETY & SECURITY	$ 95,000	
LEARNING & TEACHING	$ 250,000	
MAINTENANCE	$ 1,978,152	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
Portables and Renovations	$ 22,000	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.
PLANNING & STUD. FORE.	$ 51,000	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 meetings /15 South meetings
Total One-Time	***$ 2,396,152***	

Fulton County Schools

Where Students Come First

Staffing Allocations & Formulas

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 FY23, the district continued with the FY19 approach to budget development. Following best practices, FCSS continue to focus on aligning budget requests and outcomes to the district's priorities.

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 Zone 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 – 749 = 1.0 per school 750 – 1499 = 2.0 per school 1500 + = 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)	Based upon disciplinary incidents and criminal incidents within the school and community.	Based upon disciplinary incidents and criminal incidents within the school and community. **Minimum 1 per school**	Based upon disciplinary incidents and criminal incidents within the school and community **Minimum 1 per school**
PAIII	1.0 per school	1.0 per school	1.0 per school

POSITION	ELEMENTARY	MIDDLE	HIGH
SUPPORT STAFF			
Athletic Director (AD)	N/A	N/A	1.0 per school *(Only high schools that offer a GHSA Program)*
School Nurse	N/A	N/A	1 per school
RTI/504 Support (HS)	N/A	N/A	.50 per school
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

POSITION	ELEMENTARY	MIDDLE	HIGH
SUPPORT STAFF			
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 = 2.0 per school 1000 - 1649 = 3.0 per school 1650 - 2299 = 4.0 per school 2300 - 2949 = 5.0 per school 2950 - 3599 = 6.0 per school 3600 - 4299 = 7.0 per school
Virtual Lab Paraprofessional	N/A	N/A	1.0 per school
SPECIAL PROGRAMS			
Adaptive Art (All)	Based on the number of self-contained special education classes in a school		
	1 SC 2 SC 3 or 4 SC 5 or more SC	.05 Teacher .10 Teacher .15 Teacher .20 Teacher per day (the teacher is at the school)	
Adaptive PE (All)	Based on the Adaptive PE services in the student's IEP.		

<table>
<tr><th>POSITION</th><th>ELEMENTARY</th><th>MIDDLE</th><th>HIGH</th></tr>
<tr><td colspan="4">SUPPORT STAFF</td></tr>
<tr><td rowspan="2">Art Teacher</td><td>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>N/A</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.
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.</td></tr>
<tr><td>Career Technology Intervention (CTI) Teacher/Assistant</td><td>N/A</td><td>N/A</td><td>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</td></tr>
</table>

POSITION	ELEMENTARY	MIDDLE	HIGH
SPECIAL PROGRAMS			
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 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)	N/A
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

POSITION	ELEMENTARY	MIDDLE	HIGH
SPECIAL PROGRAMS			
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
	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.		

POSITION	ELEMENTARY	MIDDLE	HIGH
SPECIAL PROGRAMS			
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 colspan="4">SPECIAL PROGRAMS</td></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>
</table>

POSITION	ELEMENTARY	MIDDLE	HIGH
SPECIAL PROGRAMS			
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. **Minimum of 1.0 dedicated per high school**
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
SPECIAL PROGRAMS			
1.0 per school	Minimum of 1 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	15.0*
Grades 6-8	16.0*
Connections (middle school only)	6.0*
Grades 9-12	18.0*

***estimates 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 1 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
General Education Teachers (Including at least 1 Health/PE teacher)	10.0
Administrative Personnel	1.0
Counselors	1.0
Data Clerk	1.0
Bookkeeper	1.0
PAII Front Office	1.0
Technology Specialist	1.0
Building Custodian	3.5
Clinic Assistant	1.0
Special Education – Teacher	1.0
School Police Officer	1.0
Per Pupil Allocation	$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	CARES	ARP	Title III	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	7.49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.49
INTERNAL AUDIT	7.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.00
PROGRAM EVALUATION	2.00	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	3.00
CHARTER SCHOOLS	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
SCHOOL FLEXIB & GOVE	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00
STRATEGY MANAGEMENT	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
PERSONNEL INVESTIGAT	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00
STUDENT HEALTH SERV	4.00	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	6.00
Sub-Total	**41.49**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.00**	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**44.49**
SAFETY & SECURITY																	
SAFETY & SECURITY	19.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19.50
CAMPUS POLICE	34.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34.00
Sub-Total	**53.50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	**53.50**
COMMUNICATIONS																	
COMMUNICATIONS	12.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.00
BRDCST & VIDEO TECH	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sub-Total	**13.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**	**13.00**
ACADEMICS																	
ACADEMICS	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
ASSESSMENT	5.00	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	9.00
LEARNING & TEACHING	7.00	-	-	-	-	-	-	-	-	7.00	-	-	-	-	-	-	14.00
JROTC	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00
CAREER TECHNOLOGY	2.00	-	-	-	-	-	0.70	-	-	1.00	-	-	-	-	-	-	3.70
INSTR TECH MEDIA SVC	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00
TEACHING MUSEUMS	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00
VIRTUAL LEARNING	2.00	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	3.00
OFFICE OF CURRICULUM	18.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.00
DEPT. OF SPECIALS	7.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.00
TMS/TMN CUST SUPPORT	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
STUDENT SUPPORT SERVICES	9.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.00
STUDENT DISCIPLINE	6.00	-	-	-	-	-	-	-	-	1.00	-	-	1.00	-	-	-	8.00
GUIDANCE/COUNSELING	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
504	1.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.05
ESL	1.40	-	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	5.40
TITLE I/NCLB/COMPL.	-	-	-	8.95	20.00	-	-	-	-	-	-	1.00	-	-	-	-	29.95
HOMELESS	0.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.60
ATHLETICS	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
PRE-K SUPPORT	2.00	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	-	6.00
INTERVENTION SERVICE	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
OFFICE OF STUDENT SU	3.00	-	-	-	-	-	-	-	-	3.00	-	-	-	-	-	-	6.00
PSYCHOLOGY & SOCIAL	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00
INSTRU EXCEPT CHILD	15.00	-	-	-	-	8.00	-	-	-	2.00	-	-	-	-	-	-	25.00
Sub-Total	**118.05**	**-**	**-**	**8.95**	**20.00**	**9.00**	**0.70**	**4.00**	**-**	**15.00**	**4.00**	**1.00**	**1.00**	**4.00**	**-**	**-**	**185.70**
FINANCIAL SERVICES																	
FINANCIAL SERVICES	6.00	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	-	10.00
BUDGET SERVICES	6.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.25
ACCOUNTING SERVICES	18.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.90
PAYROLL & BENEFITS	17.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17.00
PURCHASING & CONTRACTING	9.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.75

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	CARES	ARP	Title III	Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
RISK MANAGEMENT	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00
GRANTS	4.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.50
Sub-Total	**66.40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.00**		**-**	**-**		**-**	**-**	**70.40**
INFORMATION TECHNOLOGY																	
INFORMATION TECH	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00
DATA WH & REPORTING	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00
STUDENT INFO SYSTEMS	15.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.00
RECORDS MANAGEMENT	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00
INFRASTRUCTURE MANAGEMENT	29.00	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	30.00
ENTERPRISE APPLICATIONS	9.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.00
SCHOOL TECH SUPP	103.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	103.00
INFORMATION TECH	2.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.30
ACCOUNTABILITY	9.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.00
IT- PROGRAM MGNT	0.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.20
Sub-Total	**180.50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.00**		**-**	**-**		**-**	**-**	**181.50**
OPERATIONS																	
OPERATIONS	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00
FACILITIES SERVICES	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
ENVIRONMENTAL SERVICES	22.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22.00
BUILDING PROGRAM	-	-	35.80	-	-	-	-	-	-	-	-	-	-	-	-	-	35.80
TRANSPORTATION	989.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	989.00
WAREHOUSE OPERATIONS	25.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.50
PRINTING SERVICES	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00
MAINTENANCE	115.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115.00
PORTABLES	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
BUILDING MANAGER	9.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.00
PROPERTY CONTROL	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00
PLANNING & STUDENT FORECASTING	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00
CAPITAL IMPROVEMENT	5.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.20
CUSTODIAL TRANSPORTATION	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00
FACILITY SERVICES - UTILITIES	34.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34.00
Sub-Total	**1,225.70**	**-**	**35.80**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**		**-**	**-**	**1,261.50**
TALENT																	
TALENT DIVISION	14.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.00
TALENT - STAFFING	32.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32.00
TALENT-MGMT & ORG	3.00	-	-	-	-	-	-	4.00	-	2.00	-	-	-	-	-	-	9.00
LEARNING & DEV-LOCAL	6.60	-	-	-	-	-	-	4.40	-	-	-	-	-	-	-	-	11.00
Sub-Total	**55.60**	**-**	**-**	**-**	**-**	**-**	**-**	**8.40**	**-**	**2.00**	**-**	**-**	**-**	**-**	**-**	**-**	**66.00**
SCHOOL NUTRITION																	
SNP-CENTRAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29.00	-	29.00
SNP F&R DISTRICTWIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33.75	-	33.75
Sub-Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**		**62.75**	**-**	**62.75**
PG-FINANCIAL SERVICE																	
PENSION GOLD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.60	4.60
Sub-Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	**-**		**-**	**4.60**	**4.60**

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	CARES	ARP	Title III	Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
ELEMENTARY SCHOOLS																	
ABBOTTS HILL ES	59.55	-	-	-	-	2.00	-	-	1.00	1.00	-	-	-	-	3.19	-	66.74
ALPHARETTA ES	73.55	-	-	-	-	8.00	-	-	1.00	1.00	-	-	-	4.00	2.94	-	90.49
BARNWELL ES	67.45	-	-	-	-	1.00	-	-	1.00	1.00	-	-	-	4.00	3.50	-	77.95
BETHUNE ES	9.00	46.50	-	-	0.58	1.00	-	-	1.00	1.00	-	-	-	4.00	5.31	-	68.39
BROOKVIEW ES	8.00	41.00	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	4.63	-	59.63
CAMPBELL ES	23.50	51.60	-	-	-	4.00	-	-	1.00	1.00	-	-	-	2.00	5.06	-	88.16
COGBURN WOODS ES	71.00	-	-	-	-	-	-	-	1.00	2.00	-	-	-	-	3.94	-	77.94
COLLEGE PARK ES	14.00	46.60	-	-	2.00	2.00	-	-	1.00	1.00	-	-	-	4.00	5.81	-	76.41
CONLEY HILLS ES	16.50	41.65	-	-	0.52	3.00	-	-	1.00	1.00	-	-	-	4.00	4.88	-	72.55
CRABAPPLE CROSSING ES	59.80	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	3.56	-	65.36
CREEK VIEW ES	85.90	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	4.19	-	92.09
DOLVIN ES	67.00	-	-	-	-	-	-	-	1.00	1.00	-	-	-	2.00	3.44	-	74.44
DUNWOODY SPRINGS ES	15.00	49.60	-	-	-	3.00	-	-	1.00	1.00	-	-	-	4.00	4.56	-	78.16
JACKSON, ESTHER ES	24.00	47.45	-	-	-	6.00	-	-	1.00	1.00	-	-	-	4.00	4.06	-	87.51
WEST, EVOLINE C. ES	10.50	66.10	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	5.06	-	87.66
FINDLEY OAKS ES	64.10	-	-	-	-	4.00	-	-	1.00	1.00	-	-	-	4.00	3.69	-	77.79
GULLATT ES	12.50	59.20	-	-	-	2.00	-	-	1.00	1.00	-	-	-	4.00	5.75	-	85.45
HAPEVILLE ES	18.00	47.65	-	-	-	3.00	-	-	1.00	1.00	-	-	-	6.00	5.19	-	81.84
HEARDS FERRY ES	78.45	-	-	-	-	2.00	-	-	1.00	1.00	-	-	-	4.00	3.81	-	90.26
HEMBREE SPRINGS ES	19.00	47.70	-	-	-	2.00	-	-	1.00	1.00	-	-	-	4.00	4.50	-	79.20
HERITAGE ES	16.00	44.85	-	-	-	5.00	-	-	1.00	1.00	-	-	-	2.00	4.06	-	73.91
HIGH POINT ES	11.50	61.90	-	-	-	2.00	-	-	1.00	1.00	-	-	-	4.00	4.19	-	85.59
HILLSIDE ES	68.60	-	-	-	-	4.00	-	-	1.00	1.00	-	-	-	4.00	3.19	-	81.79
HOLMES, HAMILTON ES	10.50	52.20	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	5.25	-	73.95
LAKE WINDWARD ES	88.20	-	-	-	-	10.00	-	-	1.00	1.00	-	-	-	-	3.38	-	103.58
LIBERTY POINT ES	24.00	53.25	-	-	-	5.00	-	-	1.00	1.00	-	-	-	4.00	5.19	-	93.44
NOLAN, LOVE T. ES	15.00	51.50	-	-	-	4.00	-	-	1.00	1.00	-	-	-	4.00	4.50	-	81.00
MANNING OAKS ES	76.70	-	-	-	-	-	-	-	1.00	1.00	-	-	-	2.00	4.13	-	84.83
MEDLOCK BRIDGE ES	72.85	-	-	-	-	3.00	-	-	1.00	1.00	-	-	-	4.00	2.94	-	84.79
MIMOSA ES	17.00	65.40	-	-	-	3.00	-	-	1.00	1.00	-	-	-	4.00	5.50	-	96.90
ASA G. HILLIARD ES	15.50	44.80	-	-	-	6.00	-	-	1.00	1.00	-	-	-	4.00	5.44	-	77.74
MOUNTAIN PARK ES	86.90	-	-	-	-	2.00	-	-	1.00	2.00	-	-	-	-	3.50	-	95.40
NEW PROSPECT ES	61.80	-	-	-	-	3.00	-	-	1.00	1.00	-	-	-	-	2.81	-	69.61
NORTHWOOD ES	70.20	-	-	-	-	1.00	-	-	1.00	1.00	-	-	-	-	3.94	-	77.14
OCEE ES	67.70	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	3.00	-	72.70
PALMETTO ES	18.00	36.10	-	-	-	3.00	-	-	1.00	1.00	-	-	-	2.00	3.50	-	64.60
PARKLANE ES	9.00	34.65	-	-	0.91	2.00	-	-	1.00	1.00	-	-	-	4.00	4.25	-	56.81
RANDOLPH ES	8.00	45.60	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	4.25	-	63.85
RENAISSANCE ES	18.00	49.50	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	4.19	-	77.69
RIVER EVES ES	58.00	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	3.19	-	63.19
ROSWELL NORTH ES	86.50	-	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	4.38	-	96.88
LEWIS, S.L. ES	14.50	46.45	-	-	1.00	4.00	-	-	1.00	1.00	-	-	-	4.00	4.44	-	76.39
LEE, SEABORN ES	8.00	39.30	-	-	-	-	-	-	1.00	1.00	-	-	-	2.00	4.38	-	55.68
SHAKERAG ES	62.80	-	-	-	-	-	-	-	1.00	1.00	-	-	-	2.00	3.50	-	70.30
SPALDING DRIVE CH. ES	46.25	-	-	-	-	3.00	-	-	1.00	1.00	-	-	-	4.00	2.56	-	57.81
STATE BRIDGE ES	60.60	-	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	3.50	-	70.10
STONEWALL TELL ES	13.50	52.20	-	-	-	1.00	-	-	1.00	1.00	-	-	-	4.00	4.50	-	77.20
SUMMIT HILL ES	73.20	-	-	-	-	1.00	-	-	1.00	1.00	-	-	-	2.00	3.38	-	81.58
SWEET APPLE ES	79.40	-	-	-	-	2.00	-	-	1.00	1.00	-	-	-	4.00	3.50	-	90.90
WILSON CREEK ES	77.80	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	4.56	-	84.36

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	CARES	ARP	Title III	Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
WOODLAND CHARTER ES	95.45	-	-	-	-	3.00	-	-	1.00	1.00	-	-	-	4.00	4.44	-	108.89
OAKLEY ES	11.50	56.70	-	-	1.00	-	-	-	1.00	2.00	-	-	-	2.00	5.25	-	79.45
LAKE FOREST ES	19.00	63.40	-	-	-	2.00	-	-	1.00	1.00	-	-	-	6.00	5.69	-	98.09
ISON SPRINGS ES	19.00	44.10	-	-	-	-	-	-	1.00	1.00	-	-	-	4.00	4.25	-	73.35
BIRMINGHAM FALLS ES	73.65	-	-	-	-	1.00	-	-	1.00	1.00	-	-	-	-	2.94	-	79.59
FELDWOOD ES	14.00	52.30	-	-	0.53	3.00	-	-	1.00	1.00	-	-	-	4.00	5.81	-	81.64
CLIFTONDALE ES	13.50	56.90	-	-	-	1.00	-	-	1.00	1.00	-	-	-	4.00	4.75	-	82.15
WOLF CREEK ES	26.00	61.45	-	-	-	5.00	-	-	1.00	1.00	-	-	-	4.00	4.38	-	102.83
VICKERY MILL ES	17.00	44.15	-	-	-	5.00	-	-	1.00	1.00	-	-	-	4.00	4.50	-	76.65
FULTON ACADEMY OF VIRTUAL EXCELLENCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ES HOLDING	7.00	-	-	-	-	7.00	-	-	-	-	-	-	-	-	-	-	14.00
Sub-Total	**2,428.90**	**1,601.75**	**-**	**-**	**6.54**	**134.00**	**-**	**-**	**59.00**	**62.00**		**-**	**-**	**174.00**	**248.13**	**-**	**4,714.32**
MIDDLE SCHOOLS																	
AUTREY MILL MS	115.90	-	-	-	-	1.00	-	-	-	-	-	-	-	-	4.63	-	121.53
BEAR CREEK MS	23.50	78.80	-	-	-	3.00	-	-	-	-	-	-	-	-	7.44	-	112.74
CAMP CREEK MS	23.00	52.00	-	-	-	9.00	-	-	-	-	-	-	-	-	5.06	-	89.06
CRABAPPLE MS	90.90	-	-	-	-	-	-	-	-	-	-	-	-	-	3.50	-	94.40
ELKINS POINTE MS	29.00	75.50	-	-	-	4.00	-	-	-	-	-	-	-	-	5.44	-	113.94
HAYNES BRIDGE MS	81.60	-	-	-	-	5.00	-	-	-	-	-	-	-	-	3.63	-	90.23
HOLCOMB BRIDGE MS	19.00	60.30	-	-	-	5.00	-	-	-	-	-	-	-	-	3.44	-	87.74
HOPEWELL MS	122.30	-	-	-	-	2.00	-	-	-	-	-	-	-	-	3.88	-	128.18
MCNAIR MS	31.50	63.00	-	-	-	9.00	-	-	-	-	-	-	-	-	5.63	-	109.13
NORTHWESTERN MS	111.40	-	-	-	-	1.00	-	-	-	-	-	-	-	-	4.19	-	116.59
PAUL D. WEST MS	28.00	64.65	-	-	0.69	7.00	-	-	-	-	-	-	-	-	3.94	-	104.28
RIDGEVIEW MS	24.00	80.40	-	-	-	1.00	-	-	-	-	-	-	-	-	5.06	-	110.46
RIVER TRAIL MS	107.40	-	-	-	-	1.00	-	-	-	-	-	-	-	-	6.38	-	114.78
SANDTOWN MS	26.00	69.65	-	-	-	6.00	-	-	-	-	-	-	-	-	4.56	-	106.21
SANDY SPRINGS MS	28.50	69.85	-	-	-	3.00	-	-	-	-	-	-	-	-	5.31	-	106.66
TAYLOR ROAD MS	118.90	-	-	-	-	3.00	-	-	-	-	-	-	-	-	5.06	-	126.96
WEBB BRIDGE MS	113.20	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	117.20
WOODLAND MS	22.00	60.90	-	-	-	2.00	-	-	-	-	-	-	-	-	6.31	-	91.21
RENAISSANCE MS	26.00	78.00	-	-	-	-	-	-	-	-	-	-	-	-	5.69	-	109.69
FULTON ACADEMY OF VIRTUAL EXCELLENCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MS HOLDING	11.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.40
Sub-Total	**1,153.50**	**753.05**	**-**	**-**	**0.69**	**62.00**	**-**	**-**	**-**	**-**		**-**	**-**		**93.13**	**-**	**2,062.37**
HIGH SCHOOLS																	
ALPHARETTA HS	186.40	-	-	-	-	5.00	-	-	-	-	-	-	-	-	7.13	-	198.53
BANNEKER HS	48.50	119.00	-	-	-	9.00	-	-	-	5.00	-	-	-	-	11.31	-	192.81
CENTENNIAL HS	184.60	-	-	-	-	10.00	-	-	-	-	-	-	-	-	8.19	-	202.79
CHATTAHOOCHEE HS	163.10	-	-	-	-	2.00	-	-	-	-	-	-	-	-	8.19	-	173.29
CREEKSIDE HS	44.00	116.10	-	-	-	10.00	-	-	-	3.00	-	-	-	-	9.75	-	182.85
MILTON HS	171.55	-	-	-	-	6.00	-	-	-	-	-	-	-	-	7.75	-	185.30
NORTH SPRINGS HS	135.30	-	-	-	-	3.00	-	-	-	2.00	-	-	-	-	7.19	-	147.49
NORTHVIEW HS	145.35	-	-	-	-	2.00	-	-	-	-	-	-	-	-	6.38	-	153.73
RIVERWOOD HS	159.50	-	-	-	-	4.00	-	-	-	-	-	-	-	-	10.63	-	174.13
ROSWELL HS	185.90	-	-	-	-	1.00	-	-	-	-	-	-	-	-	10.13	-	197.03
TRI-CITIES HS	41.00	115.80	-	-	-	5.00	-	-	-	5.00	-	-	-	-	9.31	-	176.11
WESTLAKE HS	191.60	-	-	-	-	5.00	-	-	-	3.00	-	-	-	-	8.94	-	208.54
JOHNS CREEK HS	157.90	-	-	-	-	4.00	-	-	-	-	-	-	-	-	6.94	-	168.84
LANGSTON HUGHES HS	56.50	126.95	-	-	-	9.00	-	-	-	3.00	-	-	-	-	9.31	-	204.76
FLAT SHOALS	253.56	-	-	-	-	43.64	-	-	-	-	-	-	-	-	-	-	297.20

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	CARES	ARP	Title III	Support and Academic Enrichment (SSAE)	COPS School Violence Prevention	Pre-K (Lottery)	Food Service	Pension Gold	Staffing
CAMBRIDGE HS	151.40	-	-	-	-	2.00	-	-	-	-	-	-	-	-	7.13	-	160.53
FCS COLLEGE AND CAREER ACADEMY	14.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.00
INNOVATION ACADEMY	97.70	-	-	-	-	1.00	-	-	-	-	-	-	-	-	6.56	-	105.26
GLOBAL IMPACT ACADEMY	11.50	42.20	-	-	-	-	-	-	-	-	-	-	-	-	5.50	-	59.20
FULTON ACADEMY OF VIRTUAL EXCELLENCE	11.00	84.80	-	-	-	-	-	-	1.00	1.00	-	-	-	-	-	-	97.80
HS HOLDING	19.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19.00
Sub-Total	**2,429.36**	**604.85**	**-**	**-**	**-**	**121.64**	**-**	**-**	**1.00**	**22.00**		**-**	**-**		**140.31**	**-**	**3,319.16**
ALTERNATIVE/LEARNING CENTERS																	
INDEPENDENCE HS	25.80	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	26.80
VIRTUAL PROGRAM	25.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.25
Sub-Total	**51.05**	**-**	**-**	**-**	**1.00**	**-**	**-**	**-**	**-**	**-**		**-**	**-**		**-**	**-**	**52.05**
STATE GRANT	30.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.00
Sub-Total	**30.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30.00**
GRAND TOTAL	**7,613.05**	**2,959.65**	**35.80**	**8.95**	**28.23**	**326.64**	**0.70**	**12.40**	**62.00**	**106.00**	**4.00**	**1.00**	**1.00**	**178.00**	**544.31**	**4.60**	**12,121.33**

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
GOVERNANCE AND STRATEGY						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	7.49	6.49	6.49	7.49	7.49	0.00
INTERNAL AUDIT	5.00	8.00	8.00	8.00	7.00	-1.00
PROGRAM EVALUATION	4.00	3.00	2.00	3.00	3.00	0.00
CHARTER SCHOOLS	4.00	2.00	2.00	2.00	2.00	0.00
SCHOOL FLEXIBILITY & GOVERNMENT	5.00	6.00	6.00	6.00	6.00	0.00
STRATEGY MANAGEMENT	4.50	2.00	2.00	2.00	2.00	0.00
PERSONNEL INVESTIGATION	0.00	0.00	3.00	3.00	4.00	1.00
STUDENT HEALTH SERVICES	3.00	3.00	3.00	6.49	6.00	-0.49
Sub-Total	**39.99**	**37.49**	**39.49**	**44.98**	**44.49**	**-0.49**
SAFETY & SECURITY						
SAFETY & SECURITY	3.00	4.50	5.50	6.50	19.50	13.00
CAMPUS POLICE	43.00	48.00	47.00	47.00	34.00	-13.00
Sub-Total	**46.00**	**52.50**	**52.50**	**53.50**	**53.50**	**0.00**
COMMUNICATIONS						
COMMUNICATIONS	11.50	11.50	12.00	12.00	12.00	0.00
BRDCST & VIDEO TECH	1.00	1.00	1.00	1.00	1.00	0.00
Sub-Total	**12.50**	**12.50**	**13.00**	**13.00**	**13.00**	**0.00**
ACADEMICS	39.00	38.00	20.00	20.00	20.00	0.00
ATHLETICS	2.00	2.00	1.00	1.00	1.00	0.00
VIRTUAL LEARNING	3.00	3.00	2.00	3.00	3.00	0.00
Sub-Total	**44.00**	**43.00**	**23.00**	**24.00**	**24.00**	**0.00**
LEARNING AND TEACHING						
LEARNING & TEACHING	2.00	2.00	8.00	14.00	14.00	0.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.50	1.50	0.00	0.00	0.00	0.00
HUMANITIES	6.00	6.00	0.00	0.00	0.00	0.00
STEM	5.00	4.00	0.00	0.00	0.00	0.00
ADVANCE STUDIES	2.50	2.50	0.00	0.00	0.00	0.00
CAREER TECHNOLOGY	4.64	4.64	4.00	3.70	3.70	0.00
INSTR TECH MEDIA SVC	6.00	6.00	3.00	3.00	3.00	0.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VISUAL ARTS	2.00	2.00	0.00	0.00	0.00	0.00
PERFORMING ARTS	1.00	1.00	0.00	0.00	0.00	0.00
OFFICE OF CURRICULUM	0.00	0.00	18.00	18.00	18.00	0.00
DEPT. OF SPECIALS	0.00	0.00	7.00	7.00	7.00	0.00
TMS/TMN CUST SUPPORT	2.00	2.00	2.00	2.00	2.00	0.00
ASSESSMENT	10.00	5.00	9.00	9.00	9.00	0.00
INNOVATIVE PROGRAMS	0.00	2.00	0.00	0.00	0.00	0.00
Sub-Total	**48.64**	**44.64**	**57.00**	**62.70**	**62.70**	**0.00**
STUDENT SUPPORT SERV.						
ASST. SUPT. SUPP SVC	2.00	2.00	9.00	9.00	9.00	0.00
STUDENT DISCIPLINE	3.00	3.00	6.00	7.00	8.00	1.00
GUIDANCE/COUNSELING	5.00	5.00	2.00	2.00	2.00	0.00
504	2.00	1.00	1.05	1.05	1.05	0.00

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
ESL	7.00	5.40	5.40	5.40	5.40	0.00
TITLE I/NCLB/COMPL.	25.77	26.37	27.35	28.35	29.95	1.60
HOMELESS	1.60	1.60	0.60	0.60	0.60	0.00
PRE-K SUPPORT	6.00	6.00	6.00	6.00	6.00	0.00
INTERVENTION SERVICE	2.00	5.00	1.00	1.00	1.00	0.00
OFFICE OF STUDENT SU	0.00	0.00	3.00	3.00	6.00	3.00
PSYCHOLOGY & SOCIAL	14.00	4.00	5.00	5.00	5.00	0.00
Sub-Total	**68.37**	**59.37**	**66.40**	**68.40**	**74.00**	**5.60**
SPECIAL EDUCATION						
INSTRU EXCEPT CHILD	20.00	20.00	23.00	23.00	25.00	2.00
PSYCHOLOGICAL SVC	1.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	**21.00**	**20.00**	**23.00**	**23.00**	**25.00**	**2.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	14.00	4.00	6.00	9.00	10.00	1.00
BUDGET SERVICES	7.50	7.25	6.25	6.25	6.25	0.00
ACCOUNTING SERVICES	19.50	19.90	17.90	18.90	18.90	0.00
PAYROLL & INS. SERV	6.00	16.00	16.00	17.00	17.00	0.00
CONTRACTING/PURCH.	9.75	9.75	9.75	9.75	9.75	0.00
RISK MANAGEMENT	4.00	15.00	15.00	4.00	4.00	0.00
GRANTS	5.00	2.00	4.50	4.50	4.50	0.00
Sub-Total	**65.75**	**73.90**	**75.40**	**69.40**	**70.40**	**1.00**
INFORMATION TECH.						
INFORMATION TECH	2.30	2.30	2.00	3.00	4.00	1.00
DATA WH & REPORTING	3.00	3.00	3.00	3.00	3.00	0.00
FTE/STUD. ACCT INFO	16.00	15.00	15.00	15.00	15.00	0.00
RECORD MGT-ARCHIVING	6.00	6.00	6.00	6.00	6.00	0.00
INFRASTR & OPER	32.00	32.00	32.00	30.00	30.00	0.00
SAP PROJECT MGNT	10.00	10.00	10.00	10.00	9.00	-1.00
SCHOOL TECH SUPP	102.00	102.00	102.00	102.00	103.00	1.00
INFORMATION TECH	2.30	2.30	2.30	2.30	2.30	0.00
ACCOUNTABILITY	3.50	7.00	8.00	8.00	9.00	1.00
IT- PROGRAM MGNT	0.00	0.00	0.20	0.20	0.20	0.00
Sub-Total	**177.10**	**179.60**	**180.50**	**179.50**	**181.50**	**2.00**
OPERATIONS						
OPERATIONS	3.00	3.00	3.00	4.00	4.00	0.00
PLANT/FAC SERV	2.00	2.00	2.00	2.00	2.00	0.00
CUSTODIAL SERVICES	21.00	20.00	20.00	19.00	22.00	3.00
BUILDING PROGRAM	28.95	28.70	28.80	28.80	35.80	7.00
TRANSPORTATION	1,037.00	999.00	999.00	999.00	989.00	-10.00
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	145.00	115.00	-30.00
PORTABLES	2.00	2.00	2.00	2.00	2.00	0.00
BUILDING MANAGER	9.00	11.00	9.00	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 IMPROVEMENT	4.20	4.20	4.20	4.20	5.20	1.00

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
TRANS-CUST SUPPORT	3.00	3.00	3.00	3.00	4.00	1.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	34.00	30.00
Sub-Total	**1,291.65**	**1,254.40**	**1,252.50**	**1,259.50**	**1,261.50**	**2.00**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	25.00	25.00	29.00	29.00	29.00	0.00
SNP F&R DISTRICTWIDE	35.19	26.44	35.19	39.75	33.75	-6.00
Sub-Total	**60.19**	**51.44**	**64.19**	**68.75**	**62.75**	**-6.00**
PENSION						
PENSION GOLD	5.00	4.60	4.60	4.60	4.60	0.00
	5.00	**4.60**	**4.60**	**4.60**	**4.60**	**0.00**
TALENT						
TALENT DIVISION	15.00	15.00	12.00	13.00	14.00	1.00
TALENT - STAFFING	27.00	28.00	29.00	32.00	32.00	0.00
TALENT-MGMT & ORG	7.00	7.30	8.00	7.00	9.00	2.00
LEARNING & DEV-LOCAL	18.49	15.30	10.60	11.00	11.00	0.00
	67.49	**65.60**	**59.60**	**63.00**	**66.00**	**3.00**
TOTAL - CENTRAL OFFICE	***1,947.68***	***1,899.04***	***1,911.18***	***1,934.33***	***1,943.44***	***9.11***

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
ELEMENTARY SCHOOLS						
ABBOTTS HILL ES	68.64	69.09	69.69	66.94	66.74	-0.20
ALPHARETTA ES	96.39	92.90	89.93	90.20	90.49	0.29
BARNWELL ES	78.80	80.54	78.28	74.88	77.95	3.07
BETHUNE ES	77.80	74.36	71.00	66.66	68.39	1.73
BROOKVIEW ES	66.25	61.78	62.53	59.46	59.63	0.16
CAMPBELL ES	99.53	97.00	96.80	92.00	88.16	-3.84
COGBURN WOODS ES	83.65	85.89	81.23	76.72	77.94	1.21
COLLEGE PARK ES	87.23	83.45	90.73	80.33	76.41	-3.91
CONLEY HILLS ES	85.73	83.64	82.26	74.11	72.55	-1.56
CRABAPPLE CROSSING E	73.28	71.43	67.25	67.19	65.36	-1.83
CREEK VIEW ES	87.51	86.94	85.14	88.44	92.09	3.65
DOLVIN ES	79.06	76.80	73.91	75.24	74.44	-0.80
DUNWOODY SPRINGS ES	78.68	80.43	82.99	78.59	78.16	-0.43
ESTHER JACKSON ES	92.54	93.48	96.95	91.24	87.51	-3.73
EVOLINE C. WEST ES	88.98	87.95	83.45	84.45	87.66	3.21
FINDLEY OAKS ES	70.25	67.81	73.60	72.10	77.79	5.69
GULLATT ES	83.09	87.09	86.33	84.23	85.45	1.22
HAPEVILLE ES	88.66	91.84	84.19	83.41	81.84	-1.58
HEARDS FERRY ES	91.78	93.84	91.50	90.19	90.26	0.07
HEMBREE SPRINGS ES	76.99	77.96	81.59	78.38	79.20	0.82
HERITAGE ES	79.43	71.64	71.48	71.55	73.91	2.36
HIGH POINT ES	84.18	79.23	76.69	84.26	85.59	1.33
HILLSIDE ES	76.46	83.45	80.13	81.44	81.79	0.35
HAMILTON E HOLMES ES	82.86	82.25	78.64	75.38	73.95	-1.43
LAKE WINDWARD ES	98.71	99.79	100.51	101.21	103.58	2.36
LIBERTY POINT ES	93.61	97.19	92.65	97.00	93.44	-3.56
LOVE T. NOLAN ES	93.11	90.94	88.53	82.09	81.00	-1.09
MANNING OAKS ES	95.28	94.71	95.71	90.04	84.83	-5.21
MEDLOCK BRIDGE ES	76.38	78.58	83.26	84.44	84.79	0.34
MIMOSA ES	107.65	99.26	103.59	101.49	96.90	-4.59
ASA G. HILLIARD ES	88.07	81.18	88.29	79.11	77.74	-1.38
MOUNTAIN PARK ES	89.26	92.15	92.96	94.53	95.40	0.87
NEW PROSPECT ES	77.29	74.23	74.49	74.32	69.61	-4.71
NORTHWOOD ES	81.27	77.97	78.11	78.59	77.14	-1.46
OCEE ES	75.49	74.84	78.00	80.64	72.70	-7.94
PALMETTO ES	71.69	64.79	62.09	64.64	64.60	-0.04
PARKLANE ES	72.81	69.13	68.81	57.91	56.81	-1.10
RANDOLPH ES	64.69	65.50	63.68	63.13	63.85	0.73
RENAISSANCE ES	74.36	74.49	77.21	78.66	77.69	-0.98
RIVER EVES ES	68.60	65.86	65.66	64.06	63.19	-0.87
ROSWELL NORTH ES	89.36	92.85	91.90	93.80	96.88	3.07
S.L. LEWIS ES	83.21	88.55	84.08	82.73	76.39	-6.34
SEABORN LEE ES	66.01	64.91	58.68	57.24	55.68	-1.56
SHAKERAG ES	71.81	73.64	72.24	69.11	70.30	1.19
SPALDING DRIVE CH. E	59.64	57.03	58.65	56.33	57.81	1.49
STATE BRIDGE ES	72.39	71.83	68.56	70.37	70.10	-0.27

Five-Year Staffing Summary
All Funds

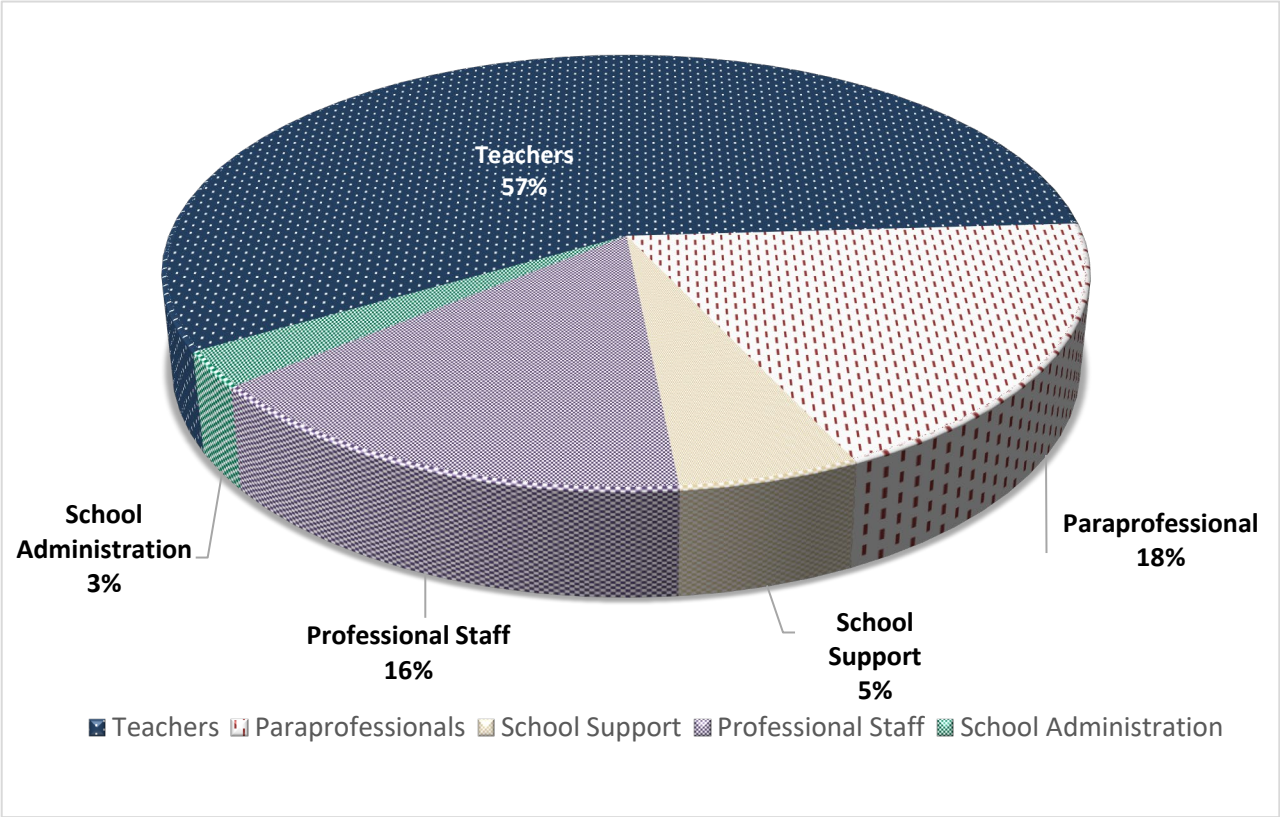
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
STONEWALL TELL ES	78.53	77.19	74.56	80.14	77.20	-2.94
SUMMIT HILL ES	70.45	70.65	68.88	73.57	81.58	8.01
SWEET APPLE ES	84.40	84.50	85.54	90.03	90.90	0.87
WILSON CREEK ES	81.08	81.96	78.40	79.89	84.36	4.47
WOODLAND CHARTER ES	124.00	119.95	115.26	109.28	108.89	-0.39
OAKLEY ES	83.28	82.71	80.39	76.42	79.45	3.03
LAKE FOREST ES	103.56	100.39	101.59	97.28	98.09	0.81
ISON SPRINGS ES	87.33	88.75	85.09	81.04	73.35	-7.69
BIRMINGHAM FALLS ES	78.61	78.93	75.94	81.31	79.59	-1.73
FELDWOOD ES	89.75	88.46	84.06	79.48	81.64	2.17
CLIFTONDALE ES	77.96	77.63	74.31	77.88	82.15	4.27
WOLF CREEK ES	94.01	97.79	106.73	103.13	102.83	-0.31
VICKERY MILL ES	78.04	79.79	74.44	74.34	76.65	2.31
ES HOLDING	15.44	10.95	15.24	32.19	14.00	-18.19
Sub-Total	**4,894.85**	**4,849.78**	**4,804.31**	**4,744.73**	**4,714.32**	**-30.41**
MIDDLE SCHOOLS						
AUTREY MILL MS	130.60	125.60	126.19	118.99	121.53	2.53
BEAR CREEK MS	120.53	117.30	119.26	115.81	112.74	-3.08
CAMP CREEK MS	87.38	87.73	86.51	84.34	89.06	4.72
CRABAPPLE MS	91.75	91.05	89.66	91.59	94.40	2.81
ELKINS POINTE MS	128.73	122.00	122.79	116.19	113.94	-2.25
HAYNES BRIDGE MS	101.67	100.51	95.72	89.37	90.23	0.86
HOLCOMB BRIDGE MS	93.36	86.41	89.05	87.78	87.74	-0.04
HOPEWELL MS	139.91	135.48	136.41	135.88	128.18	-7.70
MCNAIR MS	96.90	97.47	110.05	109.05	109.13	0.08
NORTHWESTERN MS	126.78	125.06	123.19	116.83	116.59	-0.24
PAUL D. WEST MS	111.69	101.71	102.66	103.79	104.28	0.48
RIDGEVIEW MS	121.79	116.94	117.84	116.00	110.46	-5.54
RIVER TRAIL MS	119.56	120.06	121.16	115.36	114.78	-0.59
SANDTOWN MS	103.53	107.16	111.76	105.41	106.21	0.80
SANDY SPRINGS MS	107.98	106.46	107.11	104.46	106.66	2.21
TAYLOR ROAD MS	125.04	127.31	132.48	124.18	126.96	2.79
WEBB BRIDGE MS	117.69	116.69	118.09	117.06	117.20	0.14
WOODLAND MS	93.68	89.84	89.65	86.99	91.21	4.22
RENAISSANCE MS	119.15	119.14	116.96	107.78	109.69	1.91
MS HOLDING	7.70	16.20	10.30	12.90	11.40	-1.50
Sub-Total	**2,145.38**	**2,110.11**	**2,126.85**	**2,059.74**	**2,062.37**	**2.62**
HIGH SCHOOLS						
ALPHARETTA HS	196.71	195.46	199.54	199.06	198.53	-0.53
BANNEKER HS	189.50	170.66	182.58	184.81	192.81	8.01
CENTENNIAL HS	196.41	194.06	204.89	199.63	202.79	3.16
CHATTAHOOCHEE HS	173.54	170.43	176.84	171.57	173.29	1.72
CREEKSIDE HS	184.11	177.84	180.33	178.13	182.85	4.72
MILTON HS	193.73	193.41	194.65	185.14	185.30	0.16
NORTH SPRINGS HS	154.06	152.64	149.36	145.03	147.49	2.46
NORTHVIEW HS	154.81	151.61	157.21	154.38	153.73	-0.65
RIVERWOOD HS	165.06	167.45	168.73	167.19	174.13	6.94

Five-Year Staffing Summary
All Funds

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed	FY2023 Projected	FY23 change from FY22
ROSWELL HS	195.65	195.90	203.65	194.73	197.03	2.30
TRI-CITIES HS	169.70	163.79	172.65	172.39	176.11	3.73
WESTLAKE HS	180.78	183.82	190.89	196.16	208.54	12.38
JOHNS CREEK HS	173.51	175.50	180.45	176.16	168.84	-7.32
LANGSTON HUGHES HS	191.21	189.99	202.54	208.09	204.76	-3.32
FLAT SHOALS	387.20	400.20	282.90	299.10	297.20	-1.90
CAMBRIDGE HS	171.51	170.28	171.71	164.80	160.53	-4.27
FCS COLLEGE AND CAREER ACADEMY	16.00	14.00	14.00	14.00	14.00	0.00
INNOVATION ACADEMY	0.00	2.00	13.50	83.69	105.26	21.58
GLOBAL IMPACT ACADEMY	0.00	0.00	9.00	50.19	59.20	9.01
FULTON ACADEMY OF VIRTUAL EXCELLENCE	0.00	0.00	0.00	86.00	97.80	11.80
HS HOLDING	22.95	25.45	12.55	20.95	19.00	-1.95
Sub-Total	**3,116.46**	**3,094.47**	**3,067.96**	**3,251.14**	**3,319.16**	**68.02**
ALTERNATIVE / LEARNING CENTERS						
INDEPENDENCE HS	45.00	31.00	24.80	25.30	26.80	1.50
MCCLARIN HS	36.69	23.23	23.00	23.95	0.00	-23.95
VIRTUAL PROGRAM	25.25	25.25	25.25	25.25	25.25	0.00
Sub-Total	**106.94**	**79.48**	**73.05**	**74.50**	**52.05**	**-22.45**
TOTAL - SCHOOLS	***10,263.62***	***10,133.84***	***10,072.16***	***10,130.11***	***10,147.89***	***17.78***
State Grants	32.36	29.36	29.00	30.00	30.00	0.00
TOTAL - STATE GRANTS	**32.36**	**29.36**	**29.00**	**30.00**	**30.00**	**0.00**
GRAND TOTAL	**12,243.66**	**12,062.24**	**12,012.34**	**12,094.44**	**12,121.33**	**26.89**

Elementary School Staff
All Funds

The 2023 elementary school analysis shows a -1.22% projected overall decrease in personnel (-58.41 positions) with the Teacher category representing the majority of the decrease with -57.12 positions. This is due inpart to a decrease of EIP segments. School Administration increased by 6.78% (8.0 positions) due to a change in the allocation scale for elementary level assistant principals.

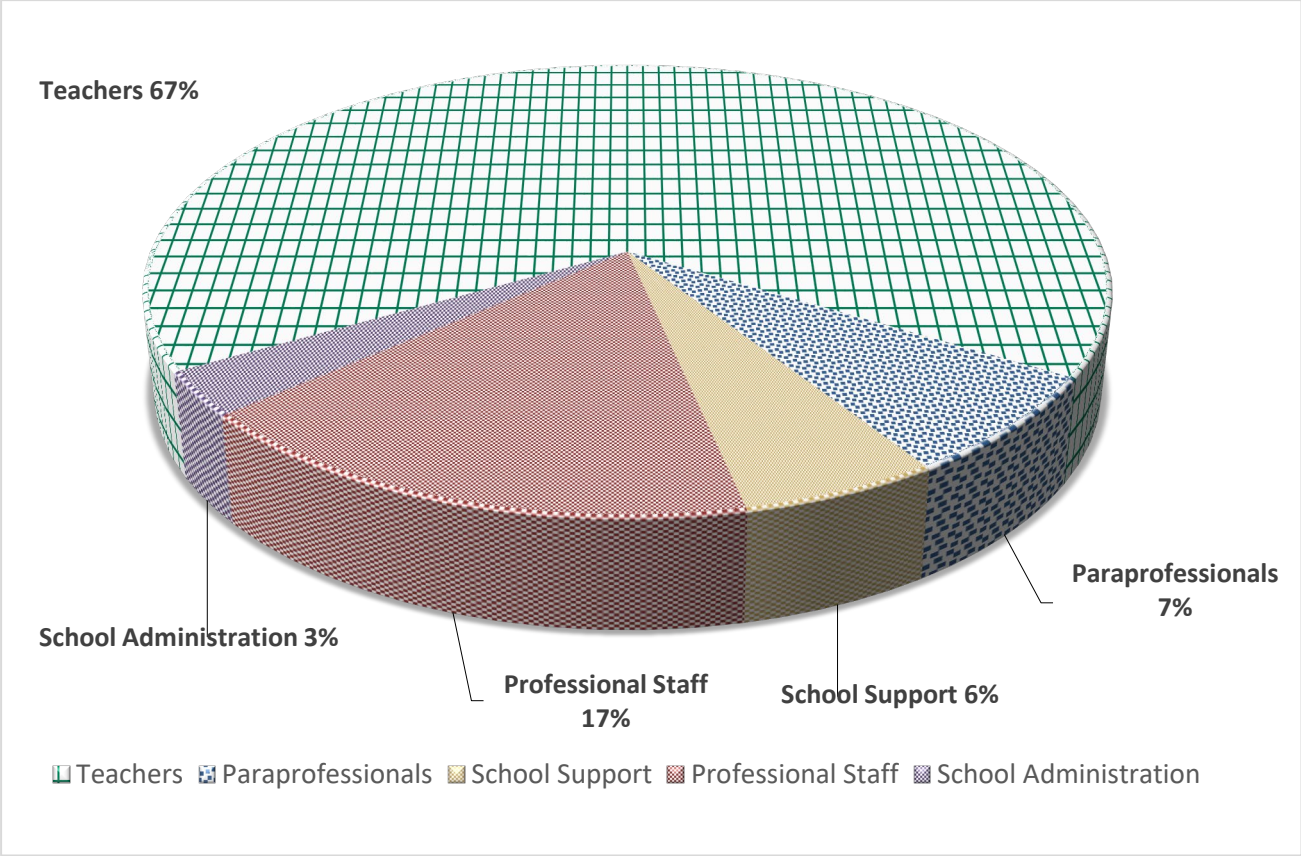


STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,762.81	2,705.69	(57.12)	-2.07%
Paraprofessionals	905.20	893.00	(12.20)	-1.35%
School Support	255.50	257.00	1.50	0.59%
Professional Staff	731.22	732.63	1.41	0.19%
School Administration	118.00	126.00	8.00	6.78%
Total	4,772.73	4,714.32	(58.41)	-1.22%

Middle School Staff
All Funds

The 2023 middle school analysis shows a .13% projected overall increase in personnel (2.63 positions) with the Professional Staff category representing the majority of the increase with 12.44 positions. This is due to every middle school received a Campus Security Associate to improve school safety. Teachers decreased by -0.85% (-11.81 positions) due to a decrease in enrollment.

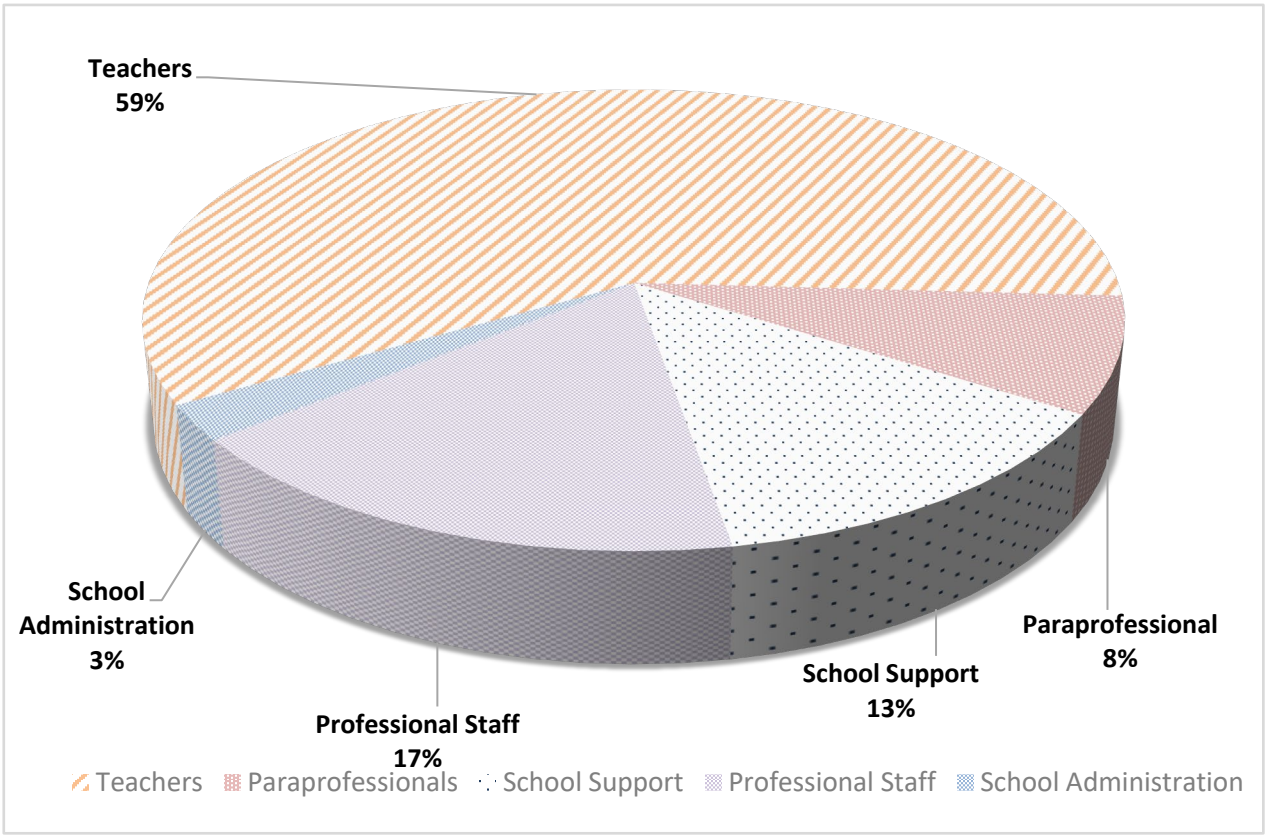


STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,396.05	1,384.24	(11.81)	-0.85%
Paraprofessionals	145.50	147.50	2.00	1.37%
School Support	117.00	118.00	1.00	0.85%
Professional Staff	335.19	347.63	12.44	3.71%
School Administration	66.00	65.00	(1.00)	-1.52%
Total	2,059.74	2,062.37	2.63	0.13%

High School Staff
All Funds

The 2023 high school analysis shows a 1.37% projected overall increase in personnel (45.57 positions). This increase is to staff the addition of grade 12 to the Virtual Academy for Fall 2022. The Virtual Academy opened in Fall 2021 to only students in grades 3-11. Teachers represent the majority of the increase with 29.05 positions.

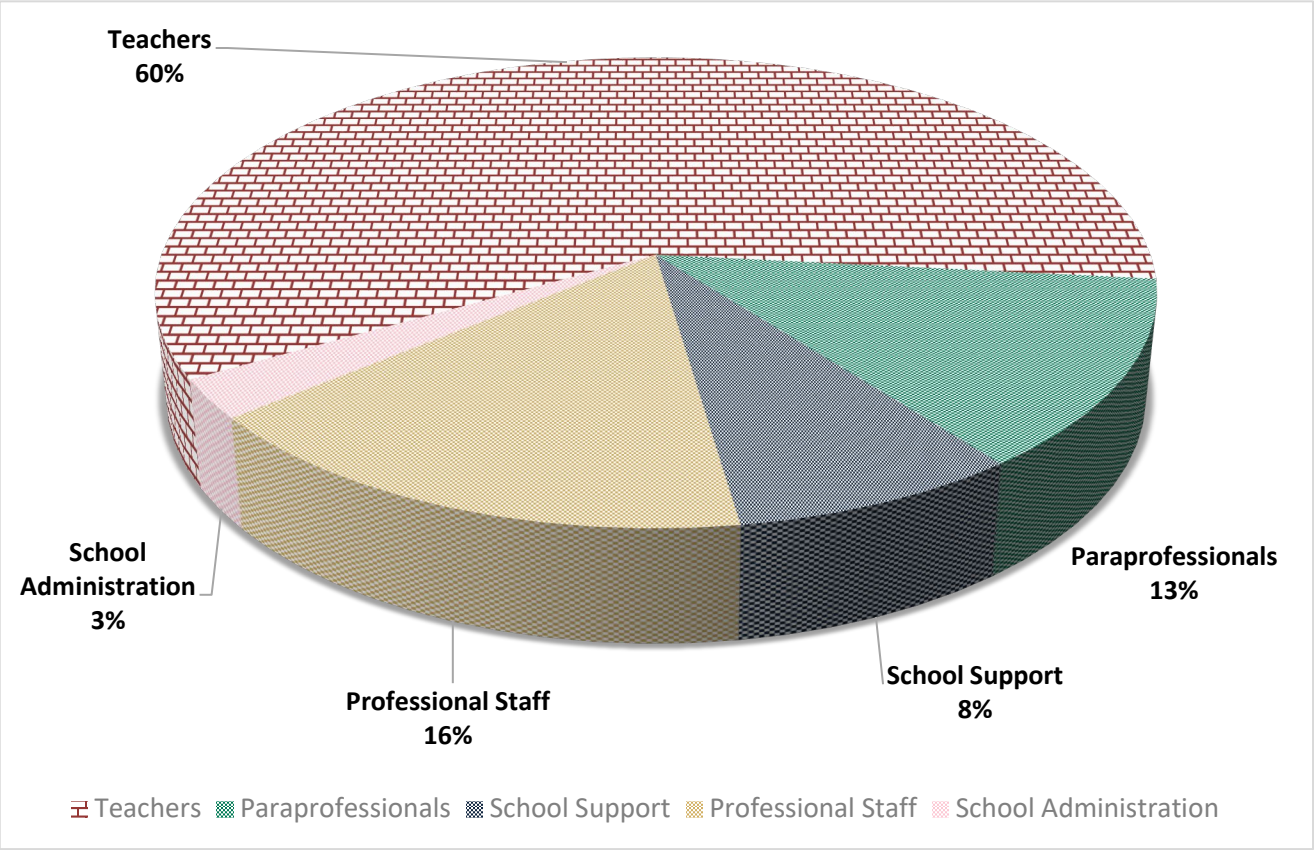


STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,967.75	1,996.80	29.05	1.48%
Paraprofessionals	269.90	273.40	3.50	1.30%
School Support	441.30	447.20	5.90	1.34%
Professional Staff	563.69	569.81	6.12	1.09%
School Administration	83.00	84.00	1.00	1.20%
Total	3,325.64	3,371.21	45.57	1.37%

All Schools
All Funds

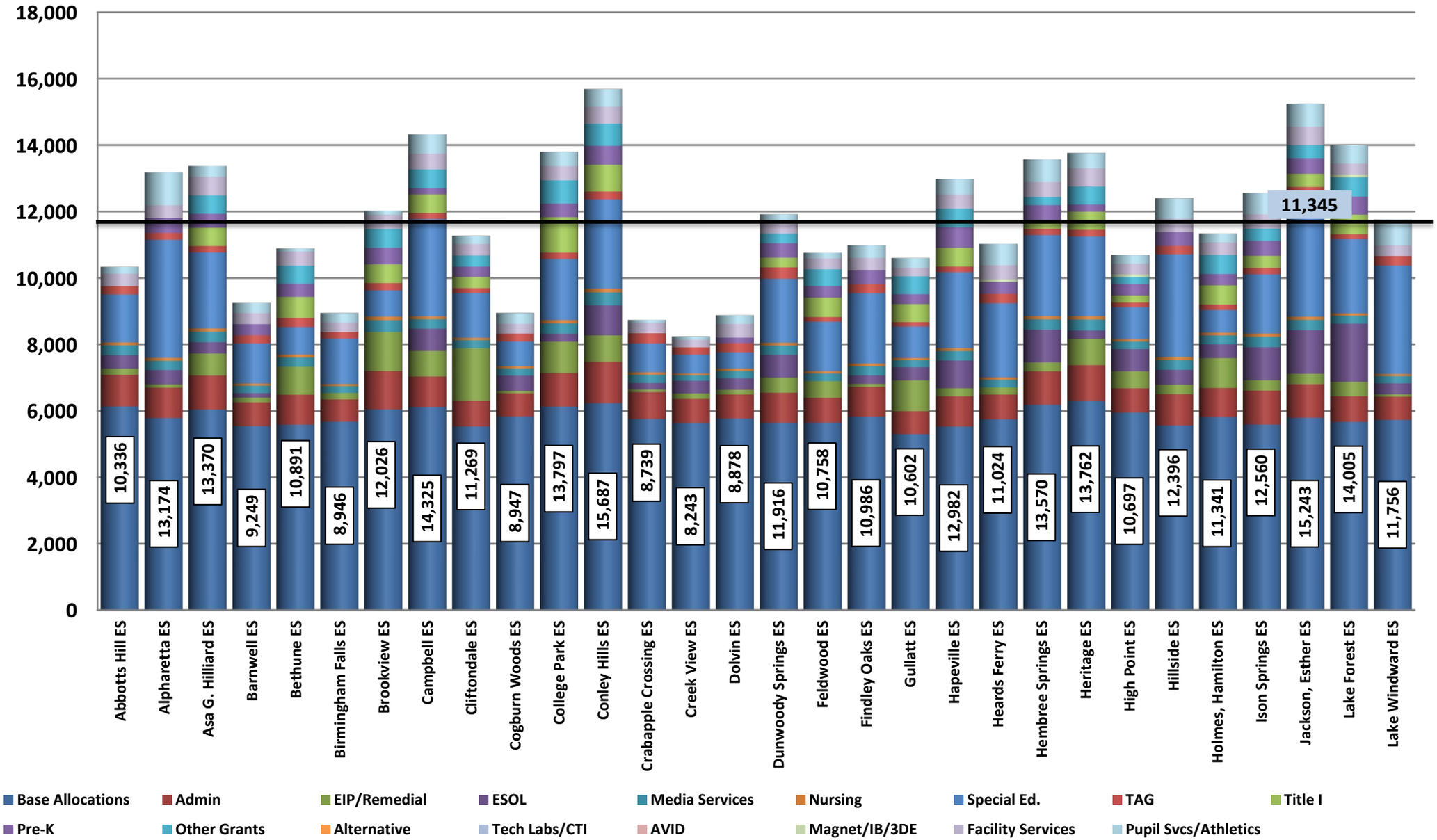
The 2023 total analysis shows a -.10% projected overall decrease in personnel (-10.22 positions) with the Teacher category representing the majority of the decrease with -39.88 positions. This is due to a decrease of EIP segments in elementary and a decrease in middle school enrollment. Professional Staff increased by 1.22% (19.96 positions) to ensure every middle and high school earned a Campus Security Associate to improve school safety.



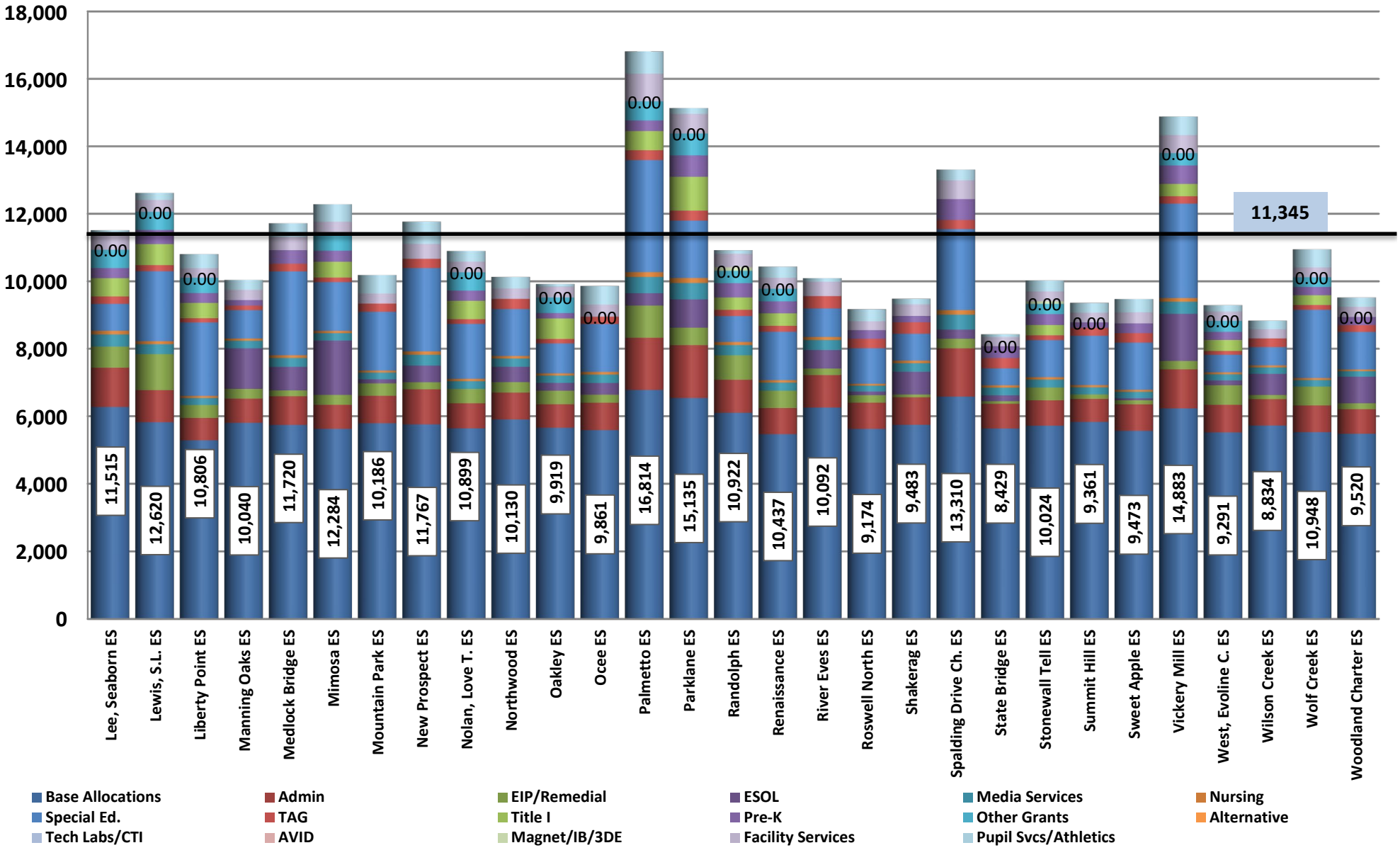
STAFF COMPARISON

Position	FY2022 Earned	FY2023 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,126.61	6,086.73	(39.88)	-0.65%
Paraprofessionals	1,320.60	1,313.90	(6.70)	-0.51%
School Support	813.80	822.20	8.40	1.03%
Professional Staff	1,630.10	1,650.06	19.96	1.22%
School Administration	267.00	275.00	8.00	3.00%
Total	10,158.11	10,147.89	(10.22)	-0.10%

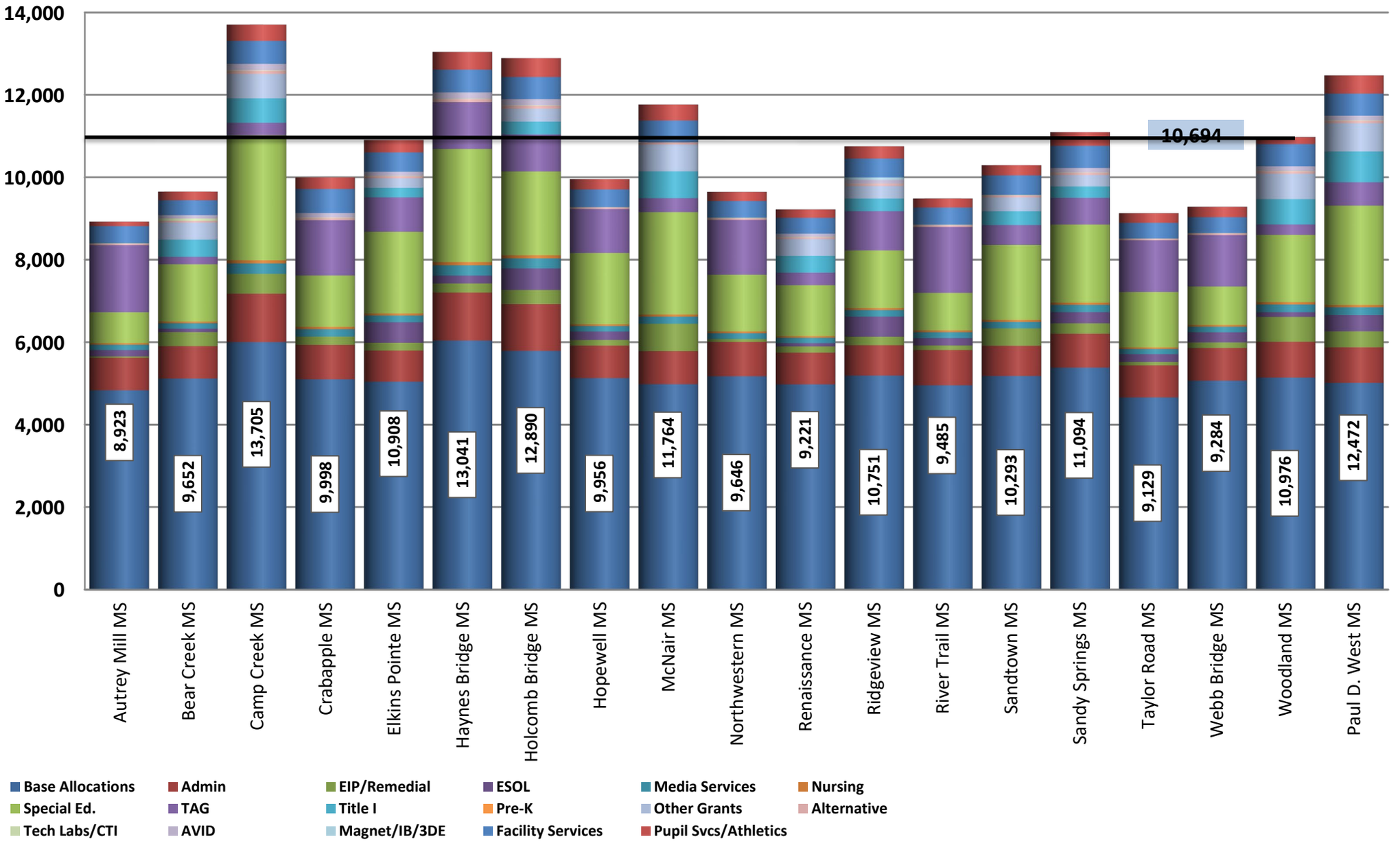
Average Per Pupil Allocations Elementary Schools

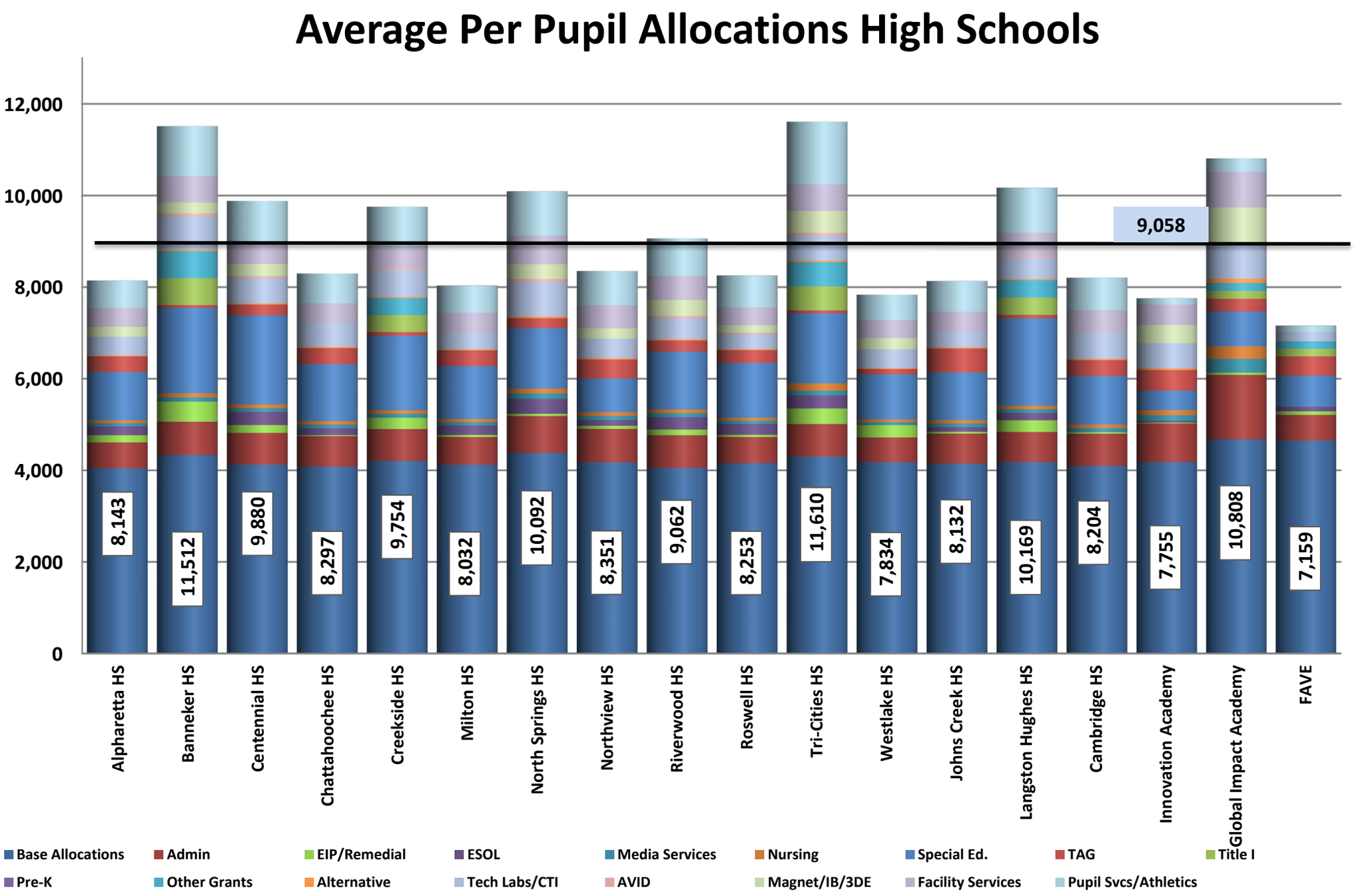


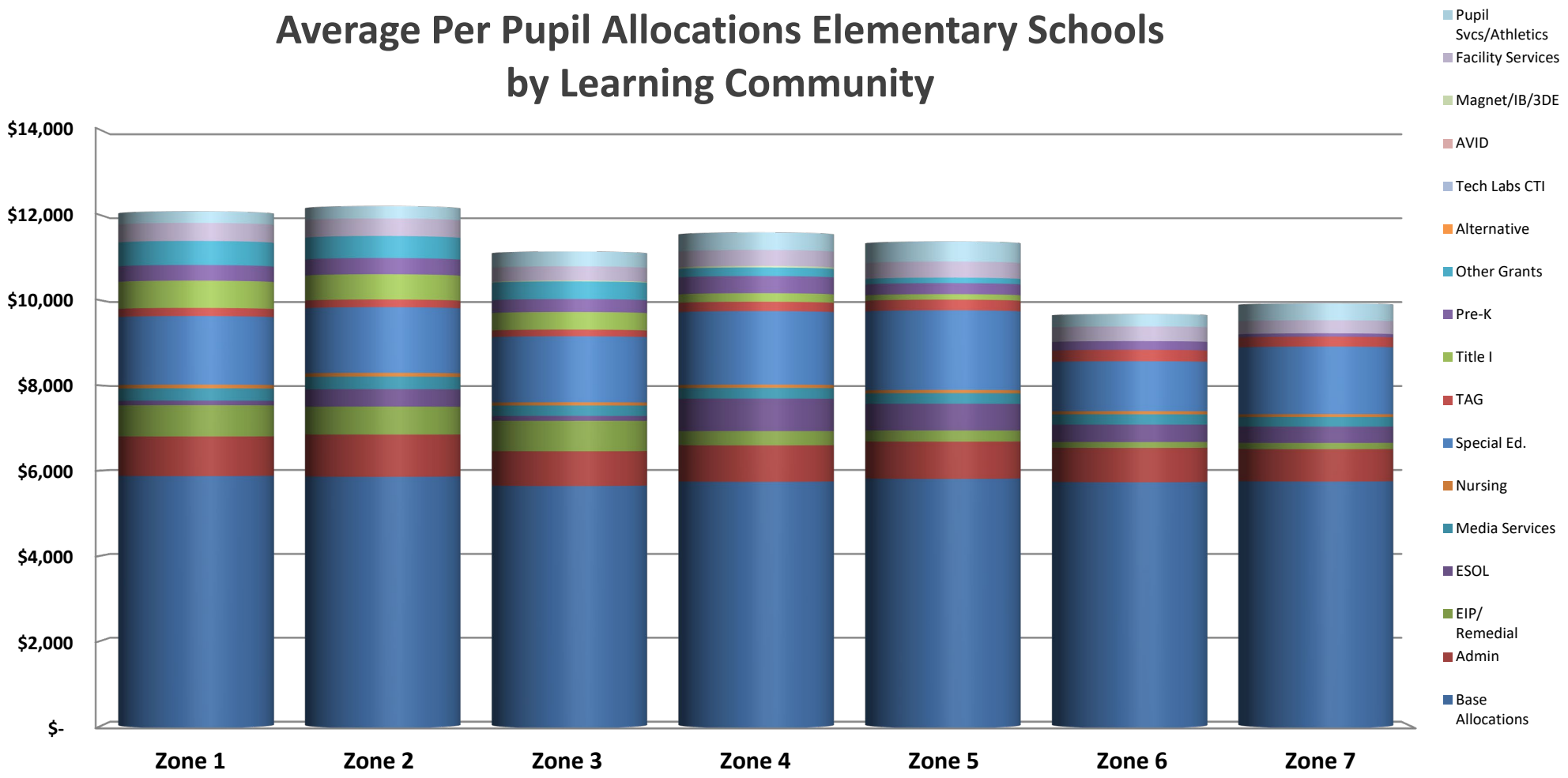
Average Per Pupil Allocations Elementary Schools



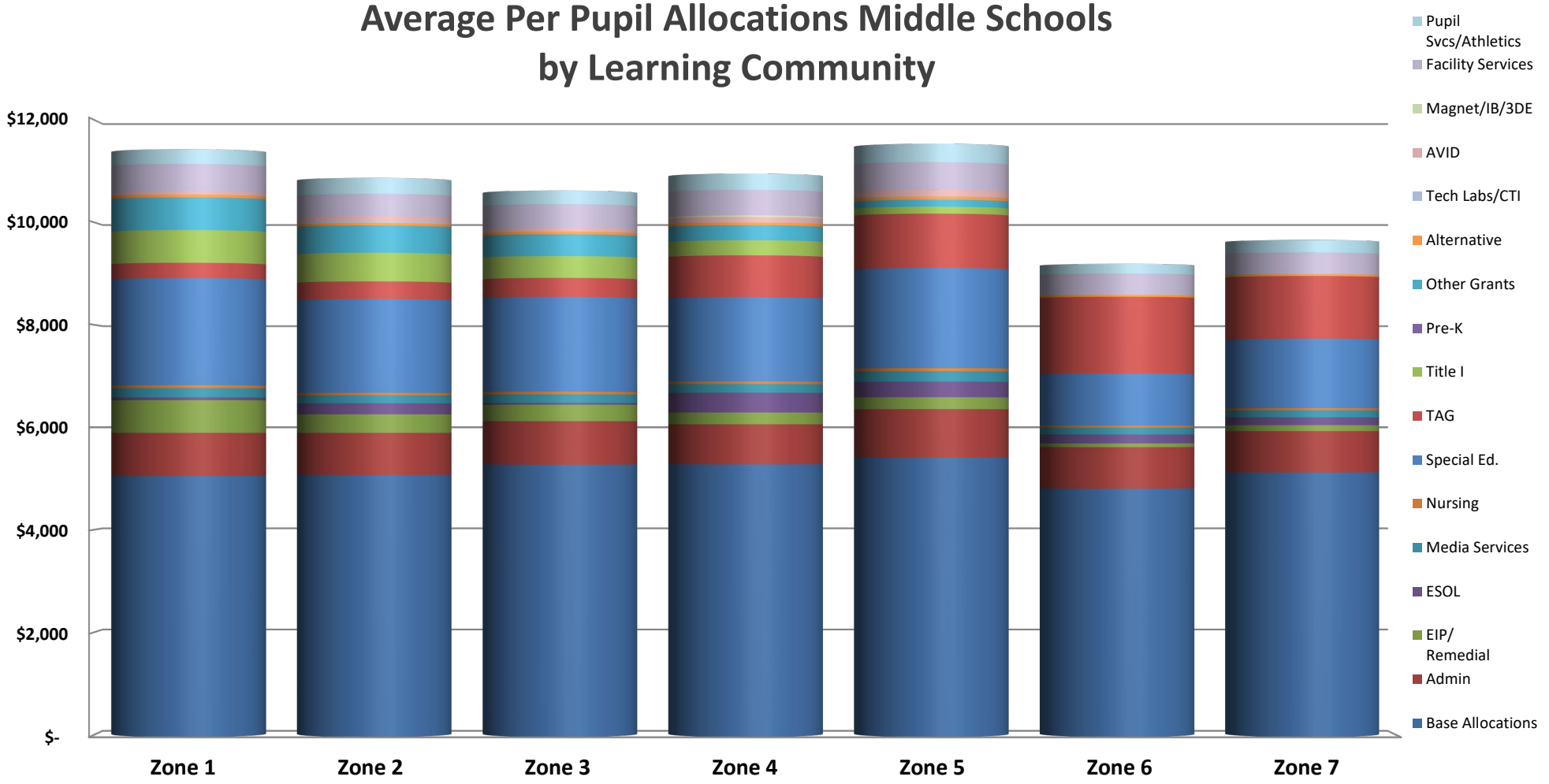
Average Per Pupil Allocations Middle Schools



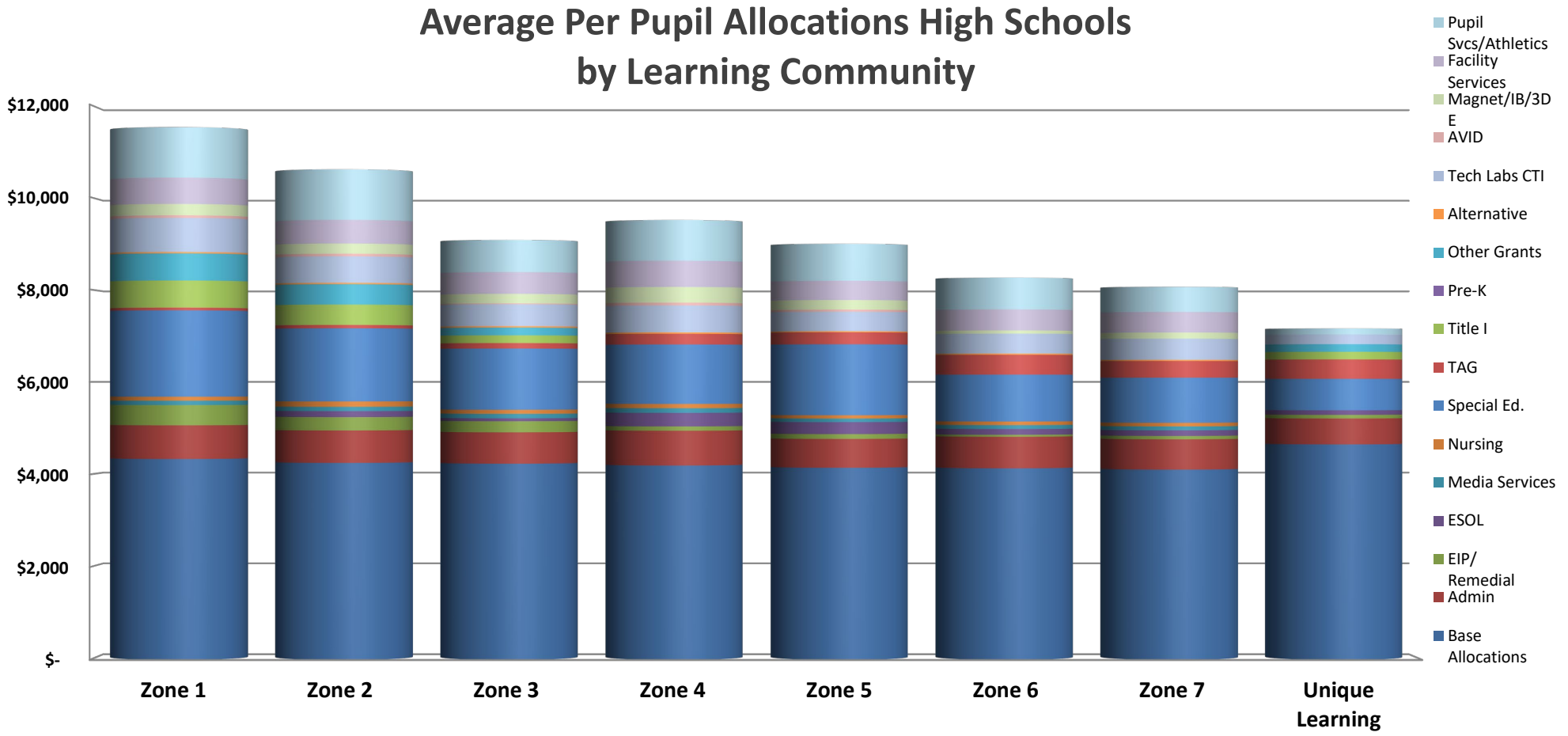

Average Per Pupil Allocations High Schools
12,000
10,000
8,000
6,000
4,000
2,000
0
9,058
8,143
11,512
9,880
8,297
9,754
8,032
10,092
8,351
9,062
8,253
11,610
7,834
8,132
10,169
8,204
7,755
10,808
7,159
Alpharetta HS
Banneker HS
Centennial HS
Chattahoochee HS
Creekside HS
Milton HS
North Springs HS
Northview HS
Riverwood HS
Roswell HS
Tri-Cities HS
Westlake HS
Johns Creek HS
Langston Hughes HS
Cambridge HS
Innovation Academy
Global Impact Academy
FAVE
Base Allocations
Admin
EIP/Remedial
ESOL
Media Services
Nursing
Special Ed.
TAG
Title I
Pre-K
Other Grants
Alternative
Tech Labs/CTI
AVID
Magnet/IB/3DE
Facility Services
Pupil Svcs/Athletics



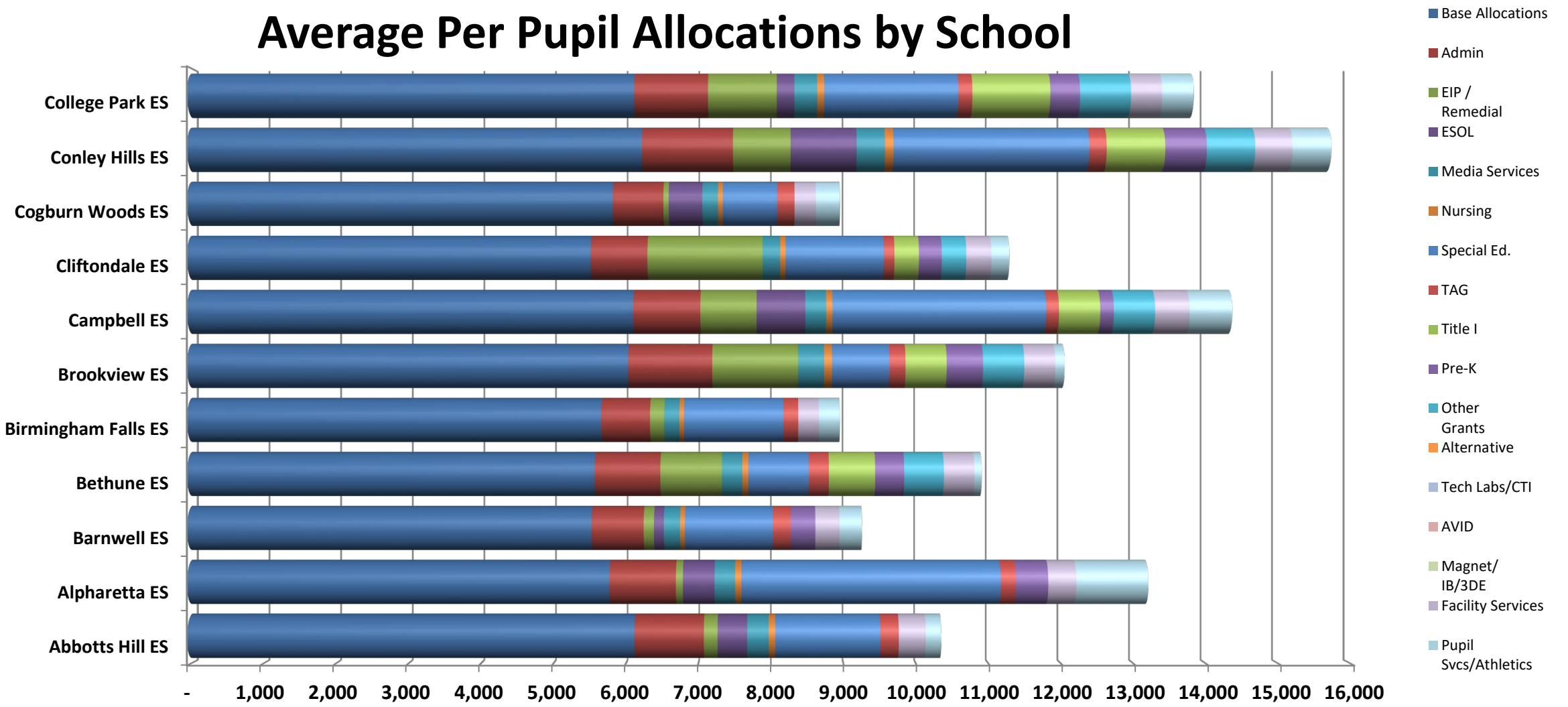
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Magnet/IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Zone 1	3,723	$ 5,877	$ 925	$ 730	$ 107	$ 287	$ 87	$ 1,598	$ 190	$ 636	$ 365	$ 561		$ 422	$ 271	$ 12,054
Zone 2	4,182	$ 5,862	$ 985	$ 653	$ 408	$ 292	$ 88	$ 1,531	$ 178	$ 589	$ 378	$ 514		$ 410	$ 289	$ 12,177
Zone 3	5,622	$ 5,646	$ 811	$ 711	$ 113	$ 244	$ 74	$ 1,539	$ 156	$ 411	$ 302	$ 411	$ 18	$ 335	$ 346	$ 11,117
Zone 4	4,267	$ 5,745	$ 850	$ 333	$ 759	$ 250	$ 76	$ 1,714	$ 219	$ 200	$ 399	$ 200	$ 36	$ 373	$ 409	$ 11,562
Zone 5	6,170	$ 5,813	$ 869	$ 260	$ 624	$ 247	$ 75	$ 1,857	$ 248	$ 128	$ 257	$ 128		$ 376	$ 469	$ 11,352
Zone 6	5,691	$ 5,734	$ 801	$ 138	$ 407	$ 241	$ 73	$ 1,164	$ 266		$ 203			$ 344	$ 287	$ 9,658
Zone 7	6,112	$ 5,751	$ 754	$ 146	$ 381	$ 225	$ 68	$ 1,574	$ 232		$ 77			$ 307	$ 393	$ 9,907



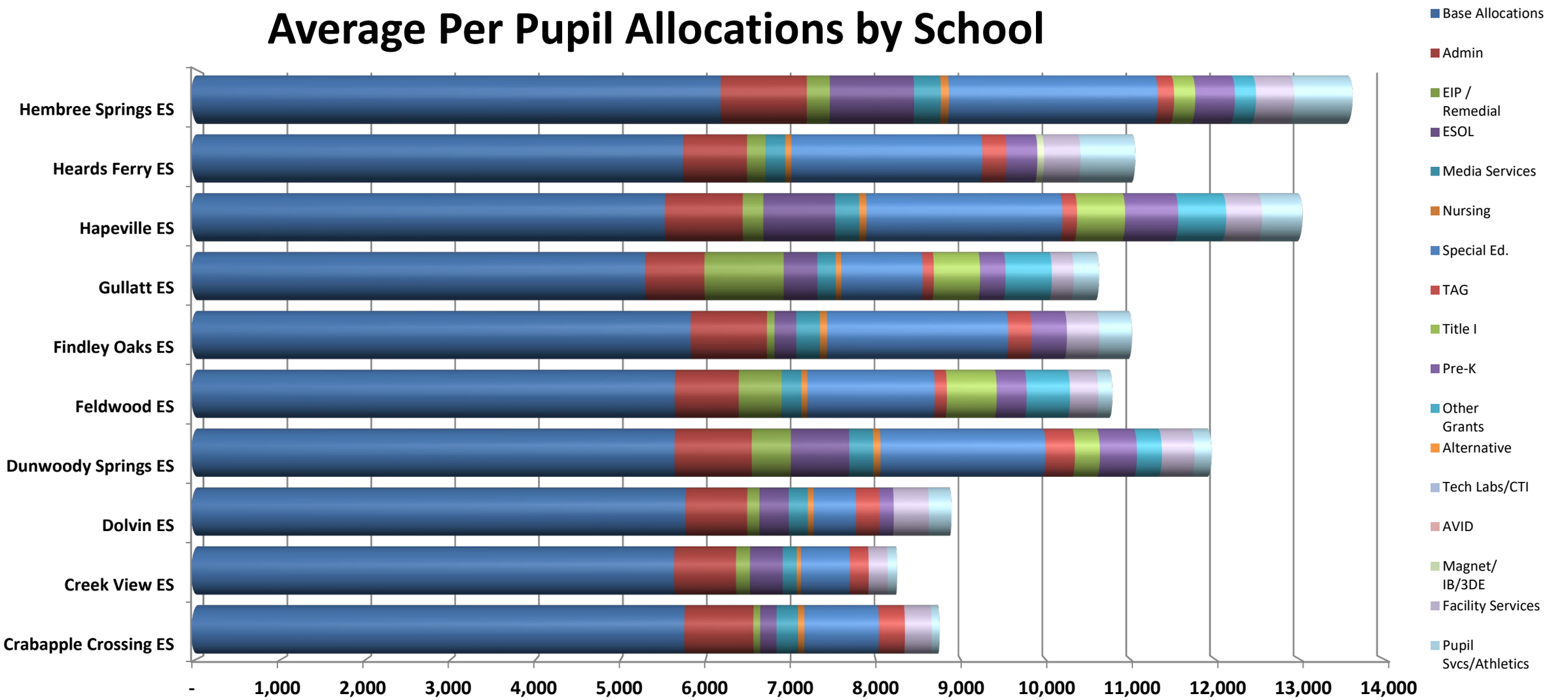
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/IB /3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Zone 1	1,697	$ 5,057	$ 835	$ 634	$ 55	$ 180	$ 54	$ 2,075	$ 297	$ 635	$ 635	$ 55	$ 4	$ 55		$ 533	$ 283	$ 11,386
Zone 2	1,966	$ 5,074	$ 817	$ 360	$ 214	$ 155	$ 47	$ 1,817	$ 342	$ 555	$ 529	$ 48	$ 37	$ 95		$ 433	$ 308	$ 10,831
Zone 3	2,740	$ 5,274	$ 845	$ 320	$ 34	$ 167	$ 50	$ 1,836	$ 368	$ 423	$ 423	$ 51	$ 10	$ 68		$ 454	$ 263	$ 10,586
Zone 4	1,822	$ 5,280	$ 777	$ 229	$ 384	$ 168	$ 51	$ 1,633	$ 809	$ 292	$ 292	$ 51	$ 6	$ 102	$ 28	$ 496	$ 314	$ 10,914
Zone 5	3,018	$ 5,413	$ 938	$ 231	$ 302	$ 202	$ 61	$ 1,940	$ 1,051	$ 136	$ 136	$ 62	$ 9	$ 124		$ 532	$ 356	$ 11,492
Zone 6	3,474	$ 4,808	$ 805	$ 73	$ 175	$ 132	$ 40	$ 1,008	$ 1,488			$ 41	$ 6			$ 404	$ 186	$ 9,165
Zone 7	3,353	$ 5,121	$ 804	$ 115	$ 153	$ 137	$ 41	$ 1,346	$ 1,213			$ 42	$ 6			$ 408	$ 242	$ 9,629



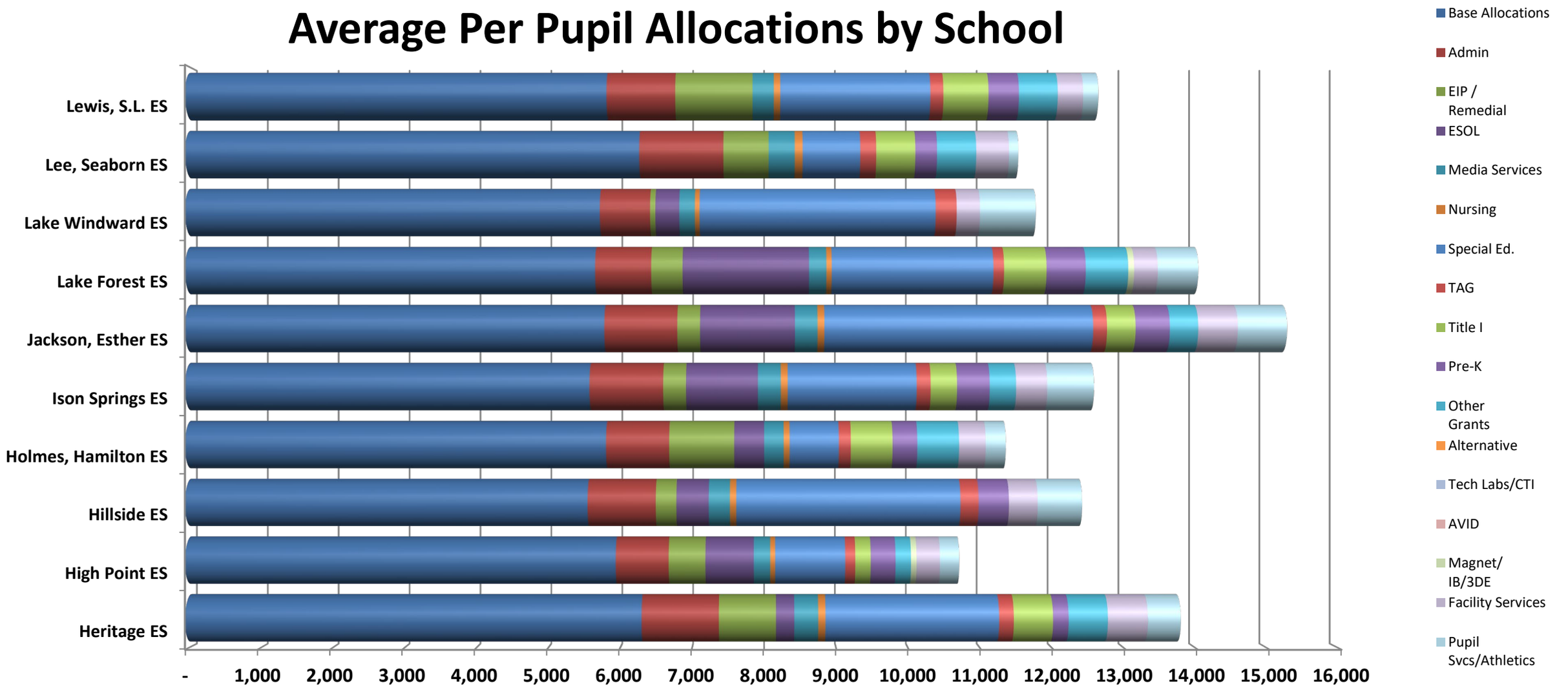
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs CTI	AVID	Magnet/IB /3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Zone 1	1,626	$ 4,333	$ 728	$ 438		$ 94	$ 86	$1,869	$ 57	$ 587	$ 587	$ 29	$ 738	$ 57	$ 244	$ 570	$ 1,094	$ 11,512
Zone 2	3,248	$ 4,249	$ 702	$ 288	$ 129	$ 94	$ 115	$1,583	$ 72	$ 441	$ 441	$ 29	$ 571	$ 57	$ 219	$ 512	$ 1,093	$ 10,598
Zone 3	4,770	$ 4,232	$ 679	$ 240	$ 64	$ 96	$ 88	$1,325	$ 117	$ 168	$ 168	$ 30	$ 475	$ 20	$ 204	$ 472	$ 696	$ 9,071
Zone 4	3,030	$ 4,192	$ 753	$ 93	$ 293	$ 101	$ 93	$1,287	$ 231			$ 31	$ 582	$ 62	$ 339	$ 567	$ 881	$ 9,502
Zone 5	3,958	$ 4,143	$ 624	$ 104	$ 259	$ 77	$ 71	$1,535	$ 259			$ 24	$ 421	$ 47	$ 206	$ 416	$ 802	$ 8,989
Zone 6	5,429	$ 4,132	$ 683	$ 43	$ 125	$ 84	$ 78	$1,014	$ 430			$ 26	$ 432		$ 69	$ 455	$ 687	$ 8,256
Zone 7	7,240	$ 4,103	$ 656	$ 72	$ 122	$ 84	$ 78	$ 977	$ 361			$ 26	$ 456		$ 134	$ 445	$ 545	$ 8,060
Unique Learning	1,420	$ 4,649	$ 561	$ 78	$ 99			$ 680	$ 420	$ 165	$ 165		$ 209				$ 134	$ 7,159



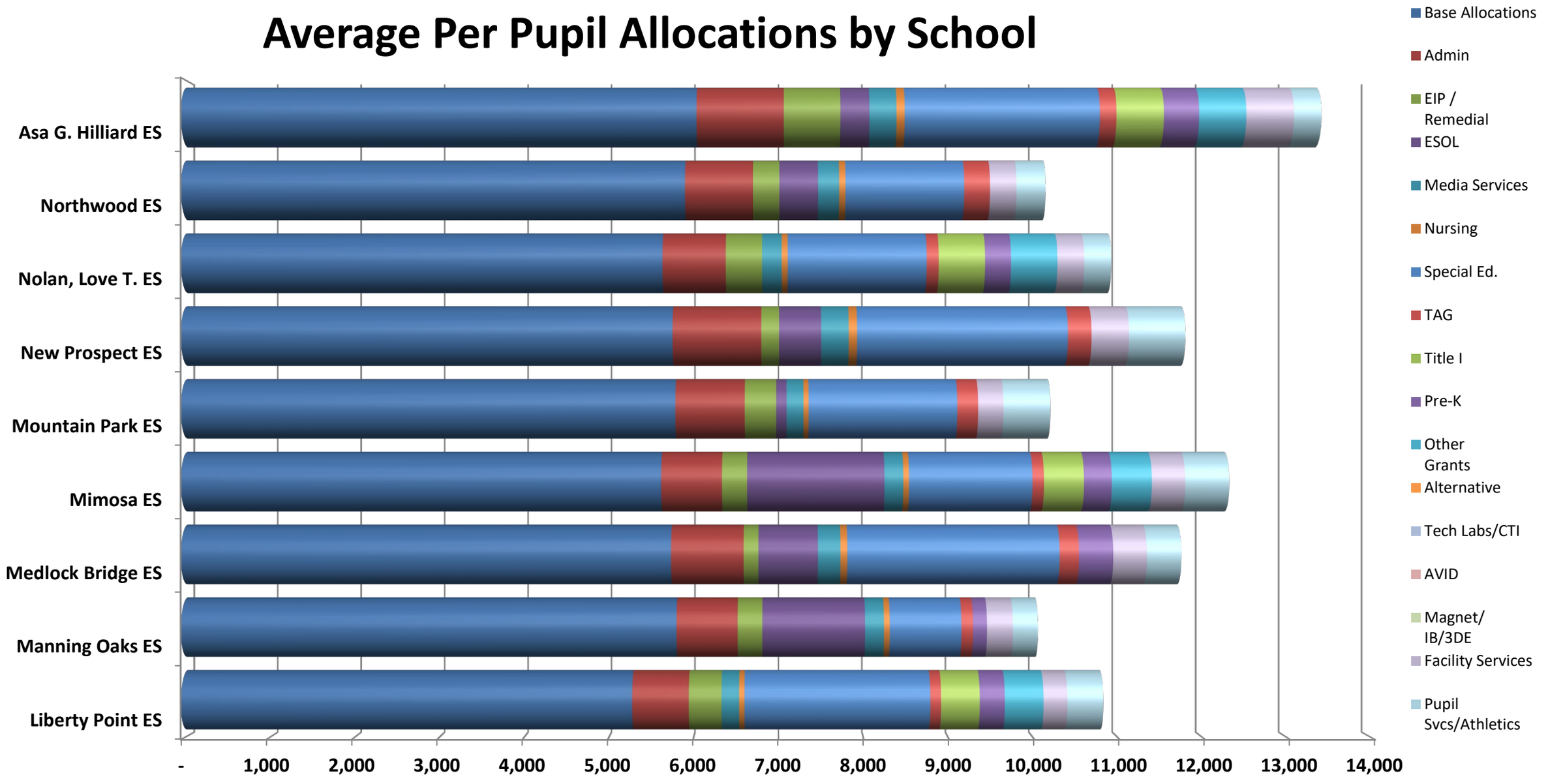
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Pupil Svcs/Athletics	Grand Total
Abbotts Hill ES	517	$ 6,130	$ 952	$ 188	$ 406	$ 295	$ 89	$ 1,441	$ 253				$ 371	$ 211	$ 10,336
Alpharetta ES	539	$ 5,785	$ 913	$ 96	$ 433	$ 283	$ 86	$ 3,554	$ 208		$ 443		$ 386	$ 987	$ 13,174
Barnwell ES	687	$ 5,540	$ 716	$ 141	$ 136	$ 222	$ 67	$ 1,206	$ 244		$ 337		$ 331	$ 307	$ 9,249
Bethune ES	546	$ 5,583	$ 901	$ 844		$ 280	$ 84	$ 830	$ 273	$ 635	$ 398	$ 543	$ 420	$ 100	$ 10,891
Birmingham Falls ES	734	$ 5,673	$ 670	$ 194		$ 208	$ 63	$ 1,364	$ 203				$ 283	$ 287	$ 8,946
Brookview ES	427	$ 6,044	$ 1,152	$ 1,177		$ 357	$ 108	$ 788	$ 218	$ 564	$ 498	$ 564	$ 426	$ 128	$ 12,026
Campbell ES	534	$ 6,112	$ 921	$ 771	$ 668	$ 286	$ 86	$ 2,929	$ 175	$ 565	$ 186	$ 565	$ 475	$ 585	$ 14,325
Cliftondale ES	633	$ 5,530	$ 777	$ 1,579		$ 241	$ 73	$ 1,346	$ 147	$ 335	$ 313	$ 335	$ 344	$ 247	$ 11,269
Cogburn Woods ES	709	$ 5,833	$ 694	$ 73	$ 461	$ 215	$ 65	$ 747	$ 237				$ 293	$ 330	$ 8,947
Conley Hills ES	394	$ 6,232	$ 1,249	$ 790	$ 905	$ 387	$ 117	$ 2,684	$ 237	$ 803	$ 571	$ 664	$ 512	$ 535	$ 15,687
College Park ES	486	$ 6,126	$ 1,012	$ 944	$ 240	$ 314	$ 95	$ 1,839	$ 192	$ 1,069	$ 407	$ 698	$ 428	$ 434	$ 13,797



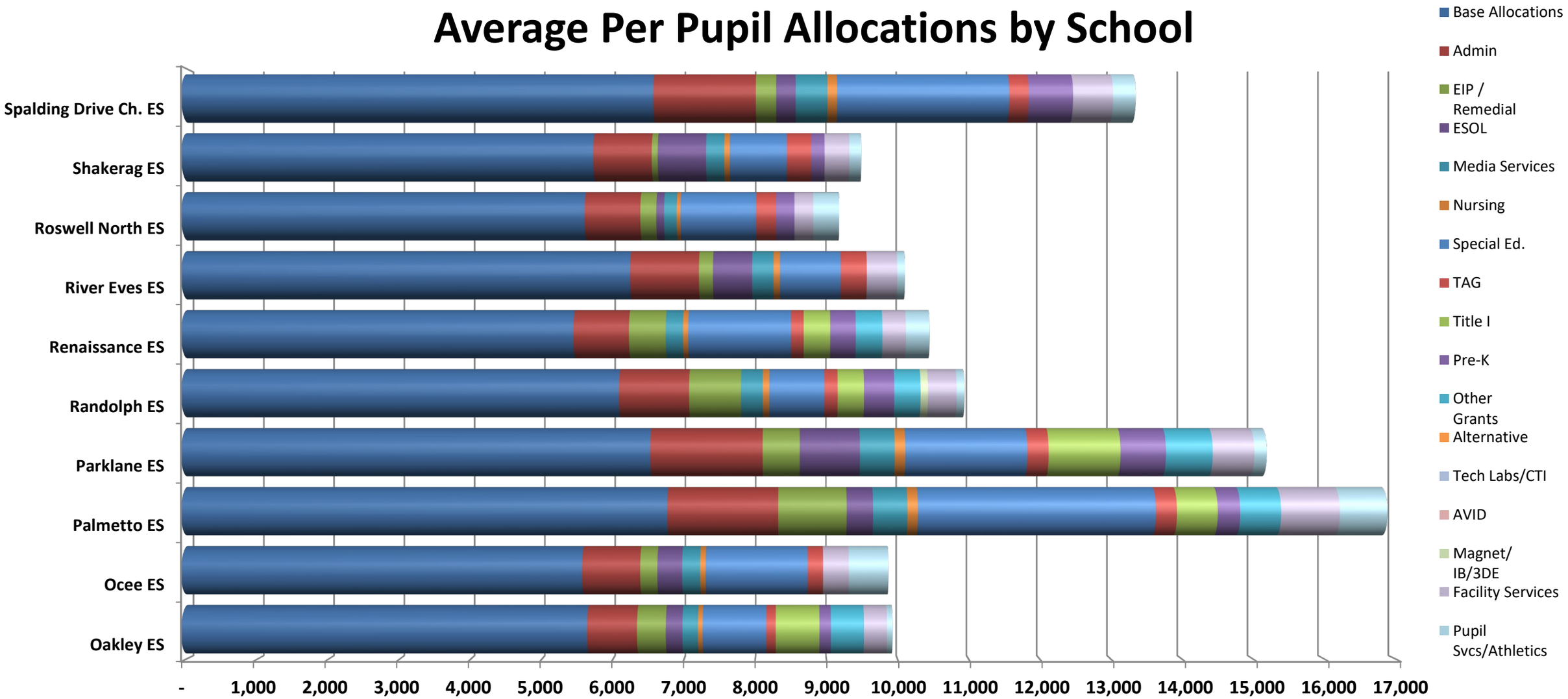
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Crabapple Crossing ES	610	$ 5,757	$ 807	$ 79	$ 191	$ 250	$ 76	$ 869	$ 306					$ 314	$ 90	$ 8,739
Creek View ES	930	$ 5,636	$ 725	$ 162	$ 384	$ 164	$ 50	$ 570	$ 221					$ 224	$ 108	$ 8,243
Dolvin ES	681	$ 5,769	$ 723	$ 143	$ 343	$ 224	$ 68	$ 494	$ 274		$ 167			$ 411	$ 263	$ 8,878
Dunwoody Springs ES	546	$ 5,644	$ 901	$ 457	$ 684	$ 280	$ 84	$ 1,928	$ 342	$ 292	$ 433	$ 292		$ 381	$ 200	$ 11,916
Feldwood ES	659	$ 5,646	$ 747	$ 501		$ 232	$ 70	$ 1,487	$ 142	$ 582	$ 349	$ 506		$ 330	$ 166	$ 10,758
Findley Oaks ES	551	$ 5,830	$ 893	$ 89	$ 254	$ 277	$ 84	$ 2,115	$ 271		$ 414			$ 377	$ 383	$ 10,986
Gullatt ES	711	$ 5,299	$ 692	$ 927	$ 394	$ 215	$ 65	$ 949	$ 131	$ 540	$ 298	$ 540		$ 256	$ 297	$ 10,602
Hapeville ES	541	$ 5,529	$ 909	$ 242	$ 839	$ 282	$ 85	$ 2,286	$ 172	$ 561	$ 619	$ 561		$ 421	$ 474	$ 12,982
Heards Ferry ES	659	$ 5,743	$ 747	$ 216		$ 232	$ 70	$ 2,230	$ 283		$ 361		$ 78	$ 424	$ 641	$ 11,024
Hembree Springs ES	488	$ 6,181	$ 1,008	$ 269	$ 984	$ 313	$ 94	$ 2,438	$ 191	$ 247	$ 465	$ 247		$ 446	$ 687	$ 13,570



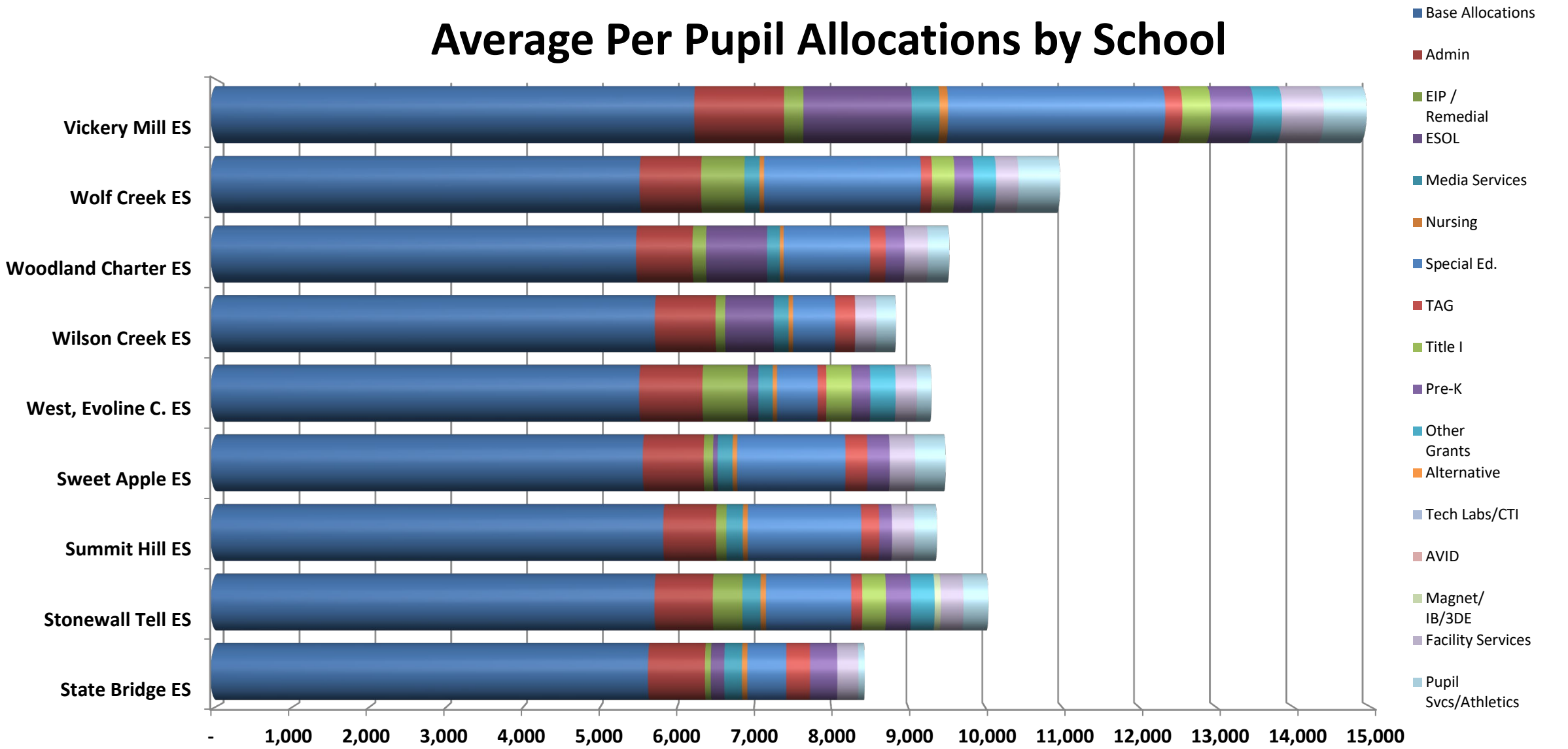
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Heritage ES	461	$ 6,308	$ 1,067	$ 790	$ 253	$ 331	$ 100	$ 2,400	$ 202	$ 542	$ 216	$ 542		$ 554	$ 457	$ 13,762
High Point ES	673	$ 5,950	$ 731	$ 508	$ 669	$ 227	$ 68	$ 969	$ 139	$ 213	$ 343	$ 213	$ 77	$ 324	$ 266	$ 10,697
Hillside ES	522	$ 5,561	$ 943	$ 285	$ 447	$ 292	$ 88	$ 3,098	$ 250		$ 419			$ 398	$ 614	$ 12,396
Holmes, Hamilton ES	564	$ 5,816	$ 872	$ 899	$ 414	$ 271	$ 82	$ 680	$ 165	$ 577	$ 342	$ 577		$ 369	$ 277	$ 11,341
Ison Springs ES	483	$ 5,587	$ 1,019	$ 316	$ 994	$ 316	$ 95	$ 1,782	$ 193	$ 365	$ 451	$ 365		$ 430	$ 647	$ 12,560
Jackson, Esther ES	488	$ 5,793	$ 1,008	$ 314	$ 1,312	$ 313	$ 94	$ 3,713	$ 191	$ 395	$ 474	$ 395		$ 553	$ 687	$ 15,243
Lake Forest ES	635	$ 5,666	$ 775	$ 433	$ 1,748	$ 240	$ 73	$ 2,235	$ 147	$ 587	$ 542	$ 587	$ 81	$ 327	$ 564	$ 14,005
Lake Windward ES	708	$ 5,730	$ 695	$ 73	$ 330	$ 216	$ 65	$ 3,264	$ 290					$ 322	$ 772	$ 11,756
Lee, Seaborn ES	423	$ 6,275	$ 1,163	$ 626		$ 361	$ 109	$ 796	$ 221	$ 541	$ 300	$ 541		$ 453	$ 129	$ 11,515
Lewis, S.L. ES	518	$ 5,823	$ 950	$ 1,068		$ 295	$ 89	$ 2,074	$ 180	$ 623	$ 420	$ 536		$ 351	$ 211	$ 12,620



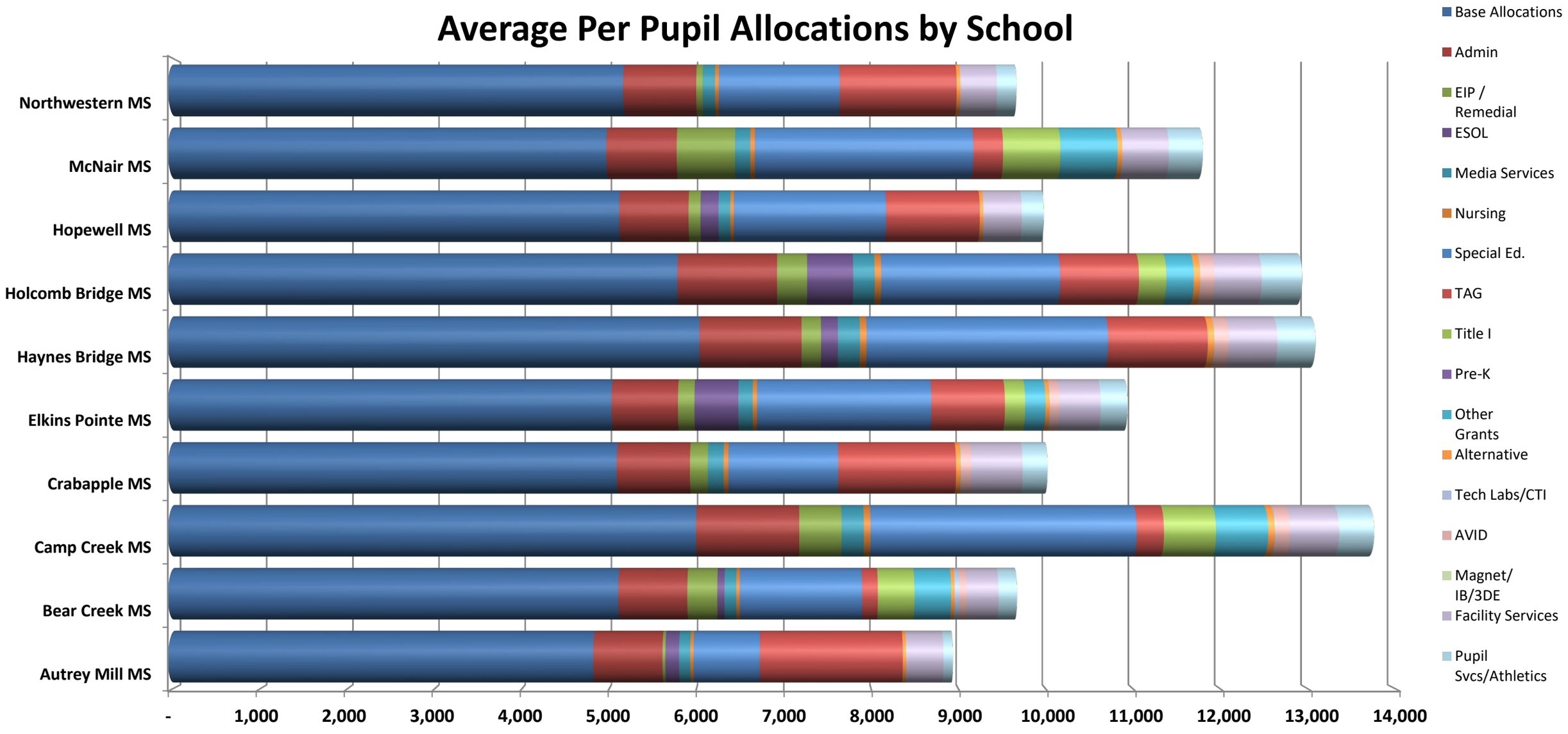
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Facility Services	Pupil Svcs/Athletics	Grand Total
Liberty Point ES	742	$ 5,286	$ 663	$ 384		$ 206	$ 62	$ 2,177	$ 126	$ 453	$ 294	$ 453	$ 280	$ 421	$ 10,806
Manning Oaks ES	687	$ 5,805	$ 716	$ 290	$ 1,203	$ 222	$ 67	$ 839	$ 136		$ 164		$ 303	$ 294	$ 10,040
Medlock Bridge ES	578	$ 5,741	$ 851	$ 172	$ 698	$ 264	$ 80	$ 2,487	$ 226		$ 402		$ 394	$ 404	$ 11,720
Mimosa ES	690	$ 5,625	$ 713	$ 294	$ 1,609	$ 221	$ 67	$ 1,445	$ 135	$ 469	$ 326	$ 469	$ 391	$ 519	$ 12,284
Mountain Park ES	767	$ 5,793	$ 812	$ 369	$ 122	$ 199	$ 60	$ 1,741	$ 243				$ 297	$ 550	$ 10,186
New Prospect ES	473	$ 5,759	$ 1,040	$ 209	$ 494	$ 323	$ 97	$ 2,470	$ 276				$ 439	$ 660	$ 11,767
Nolan, Love T. ES	663	$ 5,641	$ 742	$ 425		$ 230	$ 70	$ 1,628	$ 141	$ 544	$ 303	$ 544	$ 314	$ 318	$ 10,899
Northwood ES	618	$ 5,905	$ 796	$ 310	$ 453	$ 247	$ 75	$ 1,390	$ 302				$ 310	$ 341	$ 10,130
Asa G. Hilliard ES	481	$ 6,040	$ 1,023	$ 663	$ 340	$ 317	$ 96	$ 2,286	$ 194	$ 556	$ 413	$ 556	$ 561	$ 325	$ 13,370



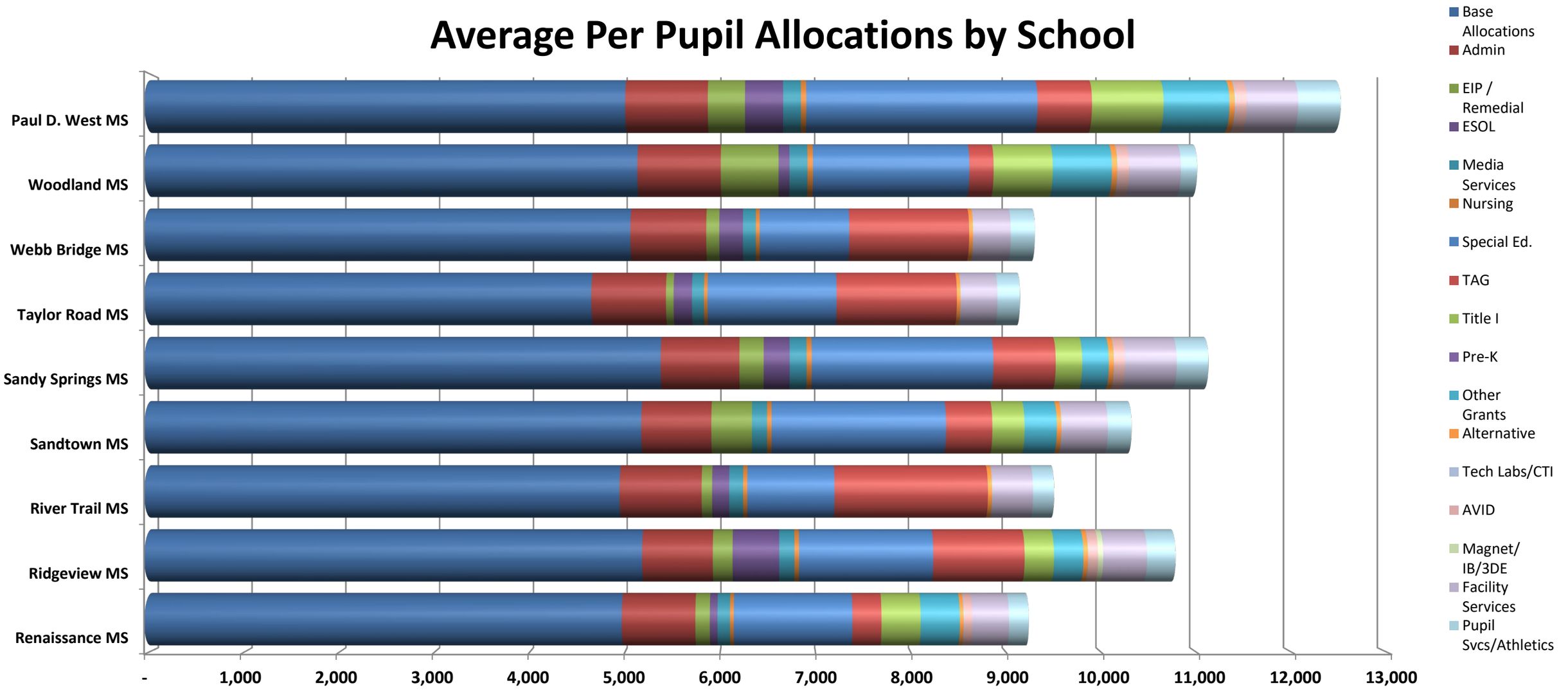
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Oakley ES	706	$ 5,658	$ 697	$ 402	$ 231	$ 216	$ 65	$ 887	$ 132	$ 609	$ 160	$ 461		$ 322	$ 77	$ 9,919
Ocee ES	607	$ 5,589	$ 811	$ 239	$ 346	$ 251	$ 76	$ 1,423	$ 215					$ 359	$ 552	$ 9,861
Palmetto ES	318	$ 6,778	$ 1,547	$ 954	$ 367	$ 480	$ 145	$ 3,319	$ 293	$ 568	$ 313	$ 568		$ 817	$ 663	$ 16,814
Parklane ES	314	$ 6,540	$ 1,567	$ 517	$ 839	$ 486	$ 147	$ 1,701	$ 297	$ 1,002	$ 633	$ 652		$ 579	$ 174	$ 15,135
Randolph ES	503	$ 6,103	$ 978	$ 724		$ 303	$ 92	$ 768	$ 185	$ 366	$ 424	$ 366	$ 103	$ 401	$ 109	$ 10,922
Renaissance ES	635	$ 5,468	$ 775	$ 513		$ 240	$ 73	$ 1,434	$ 176	$ 371	$ 356	$ 371		$ 327	$ 332	$ 10,437
River Eves ES	512	$ 6,258	$ 961	$ 195	$ 547	$ 298	$ 90	$ 846	$ 364					$ 425	$ 107	$ 10,092
Roswell North ES	867	$ 5,624	$ 778	$ 223	$ 108	$ 176	$ 53	$ 1,054	$ 280		$ 257			$ 263	$ 360	$ 9,174
Shakerag ES	603	$ 5,745	$ 816	$ 83	$ 675	$ 253	$ 76	$ 796	$ 340		$ 187			$ 345	$ 166	$ 9,483
Spalding Drive Ch. ES	344	$ 6,582	$ 1,430	$ 284	$ 271	$ 444	$ 134	$ 2,401	$ 271		$ 618			$ 558	$ 318	$ 13,310



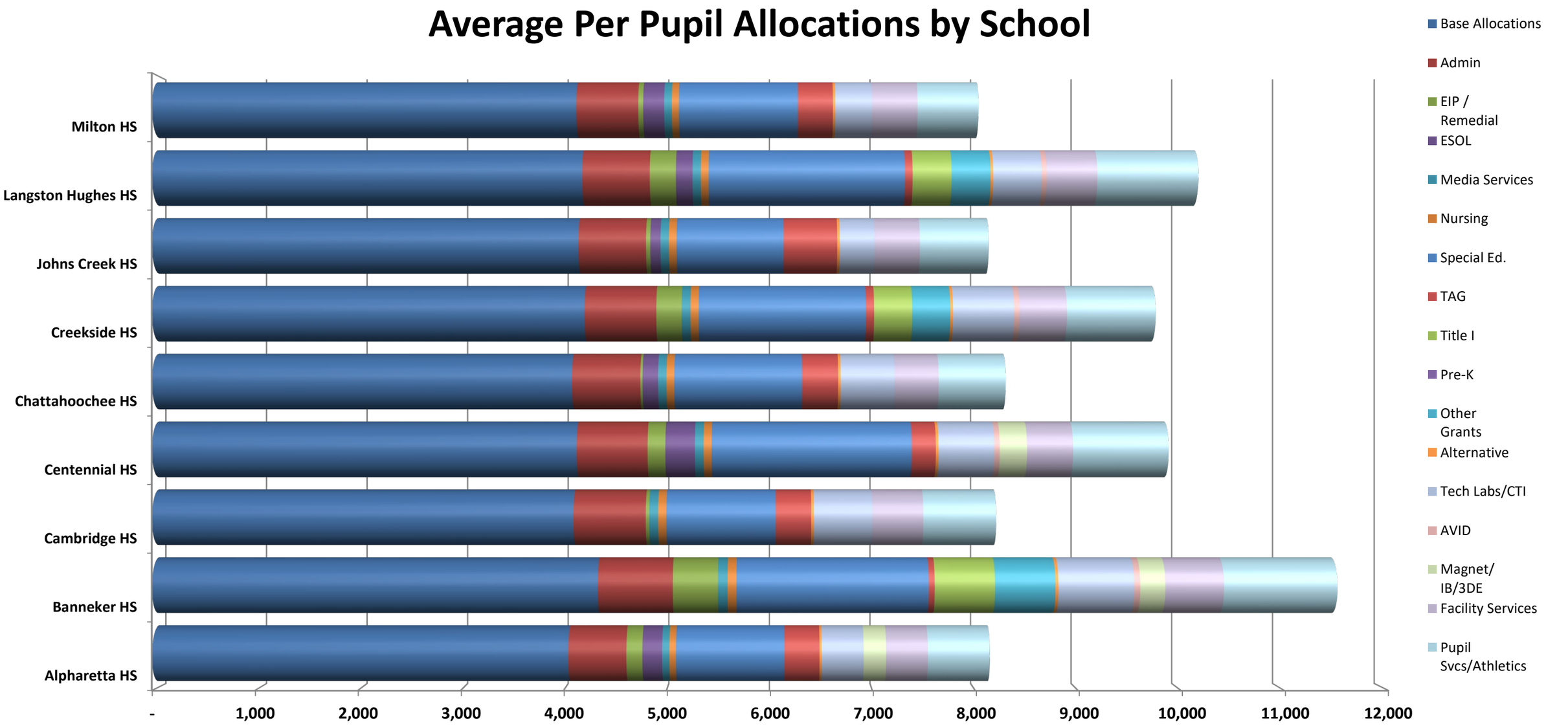
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Other Grants	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
State Bridge ES	670	$ 5,636	$ 734	$ 75	$ 174	$ 228	$ 69	$ 502	$ 306		$ 352			$ 271	$ 82	$ 8,429
Stonewall Tell ES	655	$ 5,720	$ 751	$ 381		$ 233	$ 70	$ 1,099	$ 142	$ 304	$ 323	$ 304	$ 79	$ 293	$ 322	$ 10,024
Summit Hill ES	722	$ 5,832	$ 681	$ 132		$ 211	$ 64	$ 1,464	$ 233		$ 164			$ 288	$ 292	$ 9,361
Sweet Apple ES	793	$ 5,568	$ 786	$ 120	$ 59	$ 192	$ 58	$ 1,398	$ 282		$ 288			$ 328	$ 394	$ 9,473
West, Evoline C. ES	827	$ 5,522	$ 815	$ 580	$ 141	$ 185	$ 56	$ 524	$ 113	$ 326	$ 240	$ 326		$ 275	$ 189	$ 9,291
Wilson Creek ES	797	$ 5,725	$ 782	$ 123	$ 627	$ 191	$ 58	$ 544	$ 257					$ 273	$ 253	$ 8,834
Woodland Charter ES	927	$ 5,482	$ 727	$ 174	$ 788	$ 165	$ 50	$ 1,113	$ 201		$ 242			$ 302	$ 277	$ 9,520
Wolf Creek ES	786	$ 5,528	$ 793	$ 558		$ 194	$ 59	$ 2,022	$ 142	$ 289	$ 246	$ 289		$ 290	$ 537	$ 10,948
Vickery Mill ES	425	$ 6,232	$ 1,158	$ 249	$1,396	$ 359	$ 108	$ 2,799	$ 219	$ 365	$ 547	$ 365		$ 536	$ 550	$ 14,883



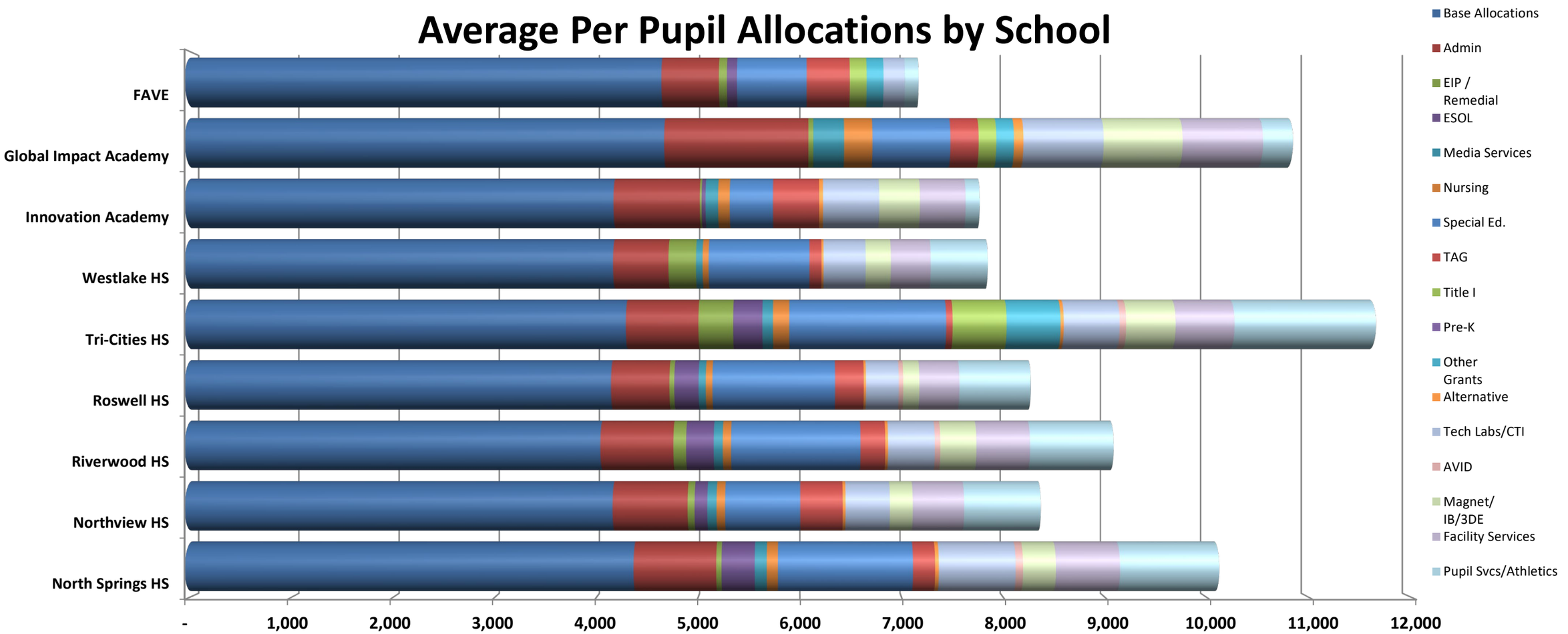
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Facility Services	Pupil Svcs/Athletics	Grand Total
Autrey Mill MS	1,204	$ 4,832	$ 789	$ 34	$ 155	$ 127	$ 38	$ 752	$ 1,627			$ 39	$ 7		$ 416	$ 108	$ 8,923
Bear Creek MS	1,144	$ 5,118	$ 786	$ 341	$ 82	$ 133	$ 40	$ 1,390	$ 179	$ 417	$ 417	$ 41	$ 55	$ 82	$ 361	$ 210	$ 9,652
Camp Creek MS	603	$ 6,002	$ 1,174	$ 481		$ 253	$ 76	$ 3,026	$ 309	$ 592	$ 592	$ 78	$ 13	$ 155	$ 556	$ 398	$ 13,705
Crabapple MS	849	$ 5,099	$ 834	$ 203		$ 180	$ 54	$ 1,248	$ 1,340			$ 55	$ 9	$ 110	$ 583	$ 283	$ 9,998
Elkins Pointe MS	936	$ 5,040	$ 756	$ 188	$ 499	$ 163	$ 49	$ 1,981	$ 837	$ 230	$ 230	$ 50	$ 9	$ 100	$ 469	$ 305	$ 10,908
Haynes Bridge MS	609	$ 6,040	$ 1,163	$ 221	$ 192	$ 251	$ 76	$ 2,745	$ 1,133			$ 77	$ 9	$ 153	$ 550	$ 432	$ 13,041
Holcomb Bridge MS	624	$ 5,789	$ 1,135	$ 342	$ 524	$ 245	$ 74	$ 2,033	$ 897	$ 311	$ 311	$ 75	$ 10	$ 149	$ 537	$ 458	$ 12,890
Hopewell MS	1,138	$ 5,127	$ 790	$ 135	$ 205	$ 134	$ 41	$ 1,730	$ 1,066			$ 41	$ 4		$ 431	$ 251	$ 9,956
McNair MS	883	$ 4,981	$ 802	$ 663		$ 173	$ 52	$ 2,484	$ 338	$ 651	$ 651	$ 53	$ 2		$ 527	$ 387	$ 11,764
Northwestern MS	1,080	$ 5,173	$ 832	$ 72		$ 141	$ 43	$ 1,375	$ 1,330			$ 43	$ 8		$ 407	$ 222	$ 9,646



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Renaissance MS	1,169	$ 4,976	$ 769	$ 150	$ 80	$ 131	$ 39	$ 1,237	$ 303	$ 408	$ 408	$ 40	$ 9	$ 80		$ 384	$ 205	$ 9,221
Ridgeview MS	960	$ 5,189	$ 738	$ 206	$ 486	$ 159	$ 48	$ 1,399	$ 952	$ 307	$ 307	$ 49	$ 6	$ 97	$ 54	$ 457	$ 298	$ 10,751
River Trail MS	1,050	$ 4,954	$ 856	$ 109	$ 178	$ 145	$ 44	$ 909	$ 1,599			$ 45	$ 8			$ 418	$ 220	$ 9,485
Sandtown MS	968	$ 5,180	$ 731	$ 424		$ 158	$ 48	$ 1,818	$ 482	$ 336	$ 336	$ 48	$ 10			$ 474	$ 248	$ 10,293
Sandy Springs MS	862	$ 5,382	$ 821	$ 253	$ 271	$ 177	$ 53	$ 1,893	$ 649	$ 277	$ 277	$ 54	$ 6	$ 108		$ 540	$ 332	$ 11,094
Taylor Road MS	1,220	$ 4,660	$ 779	$ 80	$ 191	$ 125	$ 38	$ 1,345	$ 1,254			$ 38	$ 4			$ 381	$ 234	$ 9,129
Webb Bridge MS	1,135	$ 5,066	$ 792	$ 136	$ 247	$ 134	$ 41	$ 934	$ 1,249			$ 41	$ 6			$ 387	$ 252	$ 9,284
Woodland MS	814	$ 5,140	$ 870	$ 602	$ 115	$ 188	$ 57	$ 1,631	$ 252	$ 617	$ 617	$ 58	$ 7	$ 115		$ 539	$ 170	$ 10,976
Paul D. West MS	822	$ 5,013	$ 861	$ 388	$ 398	$ 186	$ 56	$ 2,410	$ 567	$ 747	$ 686	$ 57	$ 12	$ 113		$ 534	$ 443	$ 12,472



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
Alpharetta HS	2,187	$ 4,045	$ 565	$ 156	$ 192	$ 70	$ 64	$ 1,054	$ 341			$ 21	$ 407		$ 218	$ 406	$ 602	$ 8,143
Banneker HS	1,626	$ 4,333	$ 728	$ 438		$ 94	$ 86	$ 1,869	$ 57	$ 587	$ 587	$ 29	$ 738	$ 57	$ 244	$ 570	$ 1,094	$ 11,512
Cambridge HS	1,758	$ 4,096	$ 703	$ 33		$ 87	$ 80	$ 1,063	$ 345			$ 27	$ 567			$ 496	$ 707	$ 8,204
Centennial HS	1,791	$ 4,127	$ 690	$ 173	$ 287	$ 85	$ 78	$ 1,944	$ 234			$ 26	$ 542	$ 52	$ 266	$ 447	$ 929	$ 9,880
Chattahoochee HS	1,861	$ 4,082	$ 664	$ 22	$ 151	$ 82	$ 75	$ 1,242	$ 351			$ 25	$ 525			$ 427	$ 651	$ 8,297
Creekside HS	1,772	$ 4,204	$ 697	$ 246		$ 86	$ 79	$ 1,626	$ 79	$ 370	$ 370	$ 26	$ 593	$ 53		$ 461	$ 863	$ 9,754
Johns Creek HS	1,880	$ 4,144	$ 657	$ 41	$ 99	$ 81	$ 75	$ 1,040	$ 521			$ 25	$ 339			$ 440	$ 669	$ 8,132
Langston Hughes HS	1,881	$ 4,181	$ 657	$ 254	$ 161	$ 81	$ 75	$ 1,908	$ 74	$ 379	$ 379	$ 25	$ 471	$ 50		$ 492	$ 981	$ 10,169
Milton HS	2,054	$ 4,124	$ 602	$ 48	$ 204	$ 74	$ 68	$ 1,156	$ 341			$ 23	$ 358			$ 442	$ 592	$ 8,032



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs/Athletics	Grand Total
North Springs HS	1,296	$ 4,378	$ 806	$ 51	$ 324	$ 118	$ 108	$ 1,318	$ 216			$ 36	$ 750	$ 72	$ 321	$ 626	$ 968	$ 10,092
Northview HS	1,688	$ 4,173	$ 732	$ 68	$ 124	$ 90	$ 83	$ 733	$ 414			$ 28	$ 432		$ 223	$ 502	$ 748	$ 8,351
Riverwood HS	1,734	$ 4,054	$ 713	$ 124	$ 269	$ 88	$ 81	$ 1,263	$ 242			$ 27	$ 456	$ 54	$ 352	$ 524	$ 815	$ 9,062
Roswell HS	2,167	$ 4,157	$ 570	$ 48	$ 237	$ 70	$ 65	$ 1,197	$ 280			$ 22	$ 320	$ 43	$ 157	$ 391	$ 697	$ 8,253
Tri-Cities HS	1,476	$ 4,303	$ 708	$ 339	$ 285	$ 103	$ 159	$ 1,531	$ 63	$ 526	$ 526	$ 32	$ 545	$ 63	$ 483	$ 575	$ 1,370	$ 11,610
Westlake HS	2,381	$ 4,177	$ 540	$ 269		$ 64	$ 59	$ 984	$ 118			$ 20	$ 412		$ 245	$ 389	$ 557	$ 7,834
Innovation Academy	1,241	$ 4,182	$ 842	$ 18	$ 38	$ 123	$ 113	$ 422	$ 451			$ 38	$ 548		$ 397	$ 446	$ 137	$ 7,755
Global Impact Academy	508	$ 4,676	$ 1,407	$ 48		$ 300	$ 276	$ 761	$ 275	$ 172	$ 172	$ 92	$ 783		$ 770	$ 784	$ 290	$ 10,808
FAVE	1,420	$ 4,649	$ 561	$ 78	$ 99			$ 680	$ 420	$ 165	$ 165		$ 209				$ 134	$ 7,159

Fulton County Schools

Where Students Come First

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)
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	17.590	108,671.57	37,601.40	669.15	96%	641.56
2023	2022	17.490	118,353.25	47,341.30	707.91	96.%	678.65

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 $47 billion over the past ten years with the value projected to be around 47.3 billion in 2022, which will be an increase from 2021. 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 17.590, of which, all are used for the maintenance and operations of the school district.

The current projections for FY23 are based on a 17.490 millage rate.

Tax Year 2020

Principal Taxpayer	Taxable Assessed Value [1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton Count	$ 2,557,272	1	2.83%
Georgia Power	591,782	2	0.65%
Atlanta Development Authority	425,138	3	0.37%
AT&T	281,361	4	0.29%
Coca Cola Company	263,934	5	0.25%
Google Inc.	259,141	6	0.22%
Delta Airlines	217,997	7	0.19%
Post Apartment Homes	158,637	8	0.18%
Suntrust Plaza Associations LLC	155,630	9	0.18%
Twitter Inc.	124,968	10	0.16%
Total Principal Taxpayers	5,035,860		5.32%
All Other Taxpayers	76,231,417		94.68%
Total	$ 81,267,277		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 17.490 will levy $707.91 million in taxes for FY23.

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 FY23 for a total of $678.65 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**	**$80,000.00**	
Millage Rate	**17.590**		**17.590**
Total School Taxes	**$ 1,372.02**	$ -	**$ 1,372.02**

* 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**	**$80,000.00**	
Millage Rate	**-0.206**		**-0.206**
Tax Year 2021 Dollar Impact**	**$ (16.07)**	**$ -**	**$ (16.07)**

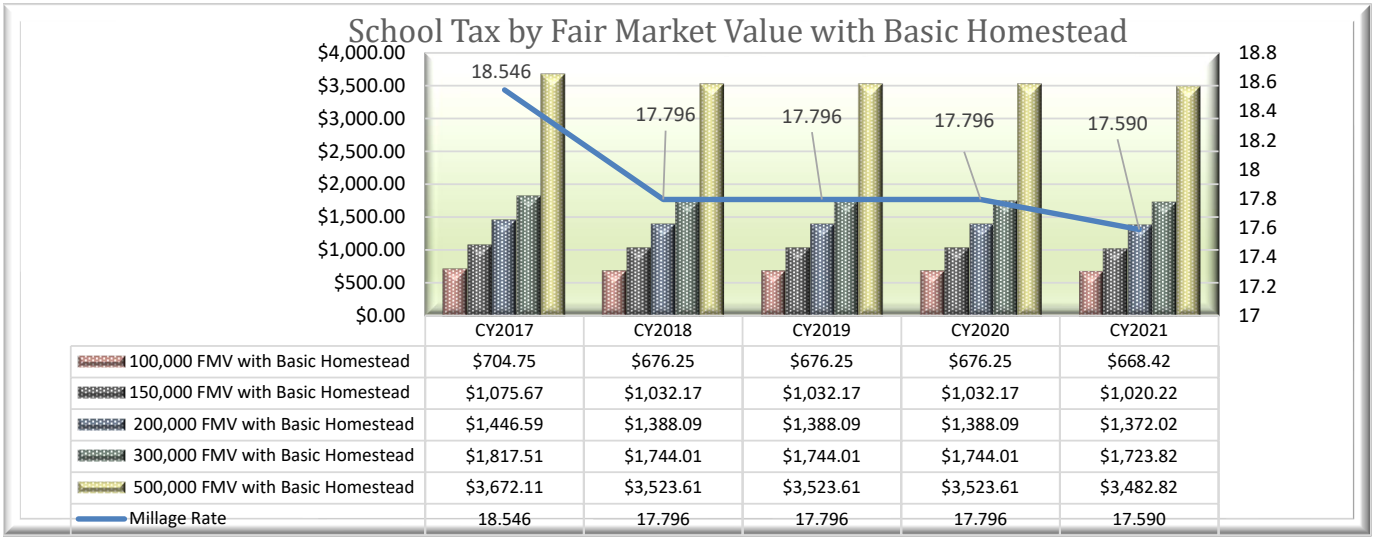
* Assume School Homestead Exemption Only

** Assumes no change in Appraised Value

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

Calendar Year Millage Rate	2017	2018	2019	2020	2021
School Millage Rate	18.546	17.796	17.796	17.796	17.590
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**18.546**	**17.796**	**18.483**	**17.796**	**17.590**

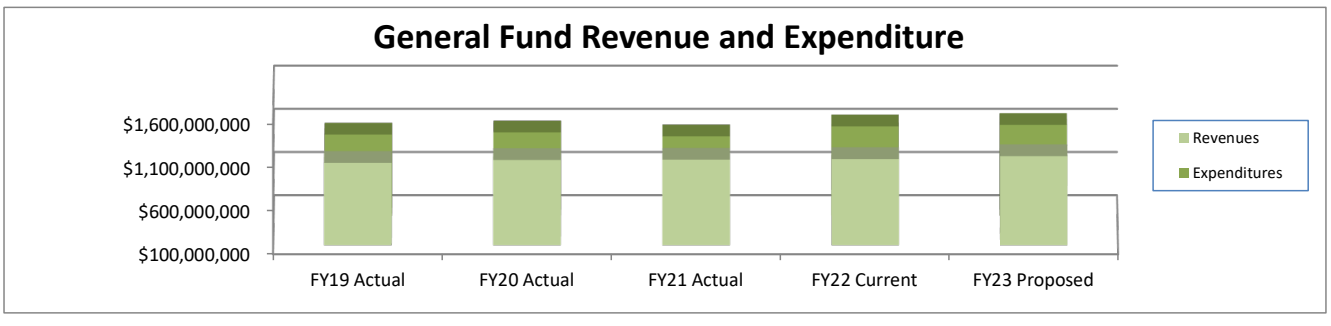
Tax on Homestead at $200k	2017	2018	2019	2020	2021
School Taxes	$ 1,446.59	$ 1,388.09	$ 1,441.67	$ 1,388.09	$ 1,372.02
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,446.59**	**$ 1,388.09**	**$ 1,441.67**	**$ 1,388.09**	**$ 1,372.02**



General Fund

Revenue:	**FY19 Actual**	**FY20 Actual**	**FY21 Actual**	**FY22 Current**	**FY23 Proposed**
Federal Source	$ 798,720	$ 702,994	$ 905,033	$ 13,815,578	$ 13,815,578
Local Revenue	$ 653,809,908	$ 656,990,479	$ 696,301,703	$ 701,484,572	$ 718,665,107
State Source	$ 372,421,316	$ 410,277,201	$ 377,662,349	$ 359,879,711	$ 381,593,921
Interest on Investments	$ 25,199,227	$ 17,615,561	$ 15,105,857	$ 21,412,466	$ 16,505,482
Transfers and Other Local Revenues	$ 46,916	$ -	$ 2,482	$ -	$ -
Total Revenue	**$ 1,052,276,088**	**$ 1,085,586,235**	**$ 1,089,977,424**	**$ 1,096,592,326**	**$ 1,130,580,087**

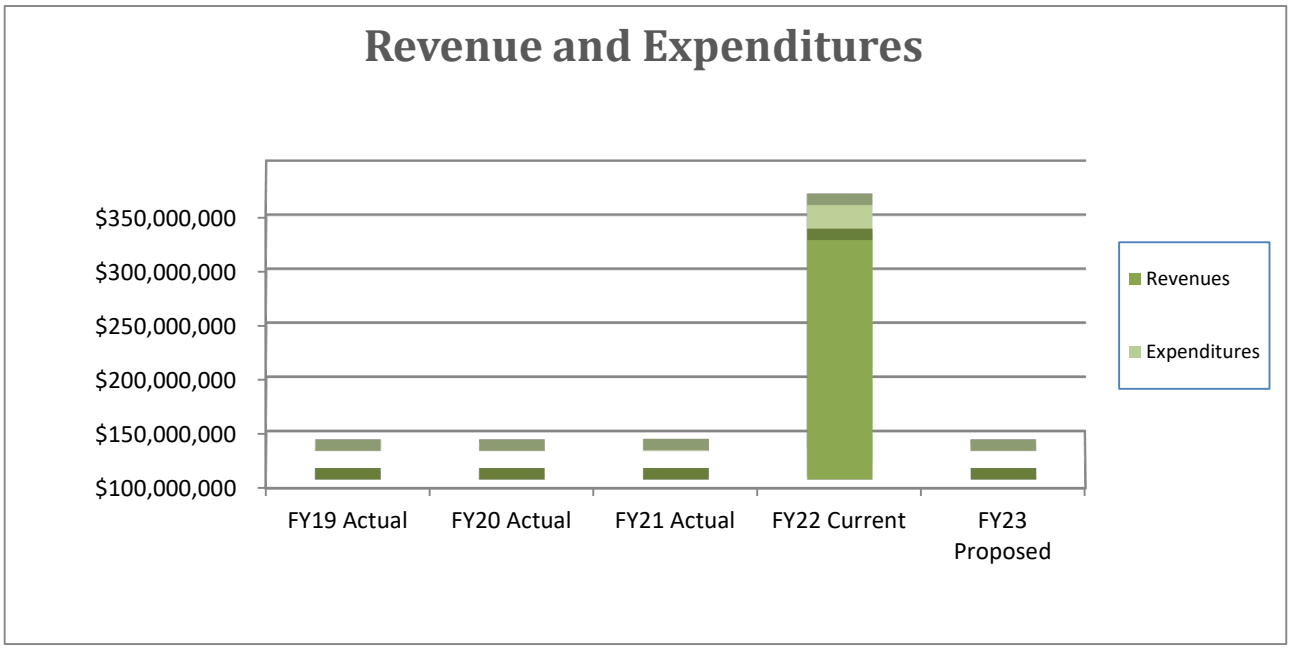
Expenditures:	**FY19 Actual**	**FY20 Actual**	**FY21 Actual**	**FY22 Current**	**FY23 Proposed**
Instruction	$ 649,381,759	$ 682,771,511	$ 649,319,972	$ 698,409,848	$ 717,512,463
Pupil Services	$ 66,524,610	$ 68,956,368	$ 70,733,459	$ 78,967,394	$ 79,979,328
Improv. Of Inst. Svcs	$ 38,383,848	$ 36,155,719	$ 39,877,046	$ 48,423,074	$ 31,961,506
Staff Development - Personnel	$ 2,631,186	$ 1,723,236	$ 861,634	$ 2,778,296	$ 7,942,510
Education Media Svcs	$ 15,326,674	$ 15,236,953	$ 17,082,962	$ 16,443,907	$ 16,999,401
Federal Grant Administration	$ -	$ -	$ -	$ -	$ -
General Administration	$ 6,092,593	$ 3,308,910	$ 6,499,770	$ 2,575,071	$ 2,783,200
School Administration	$ 59,764,455	$ 59,630,246	$ 59,641,491	$ 64,242,792	$ 66,540,532
Support Services - Business	$ 18,799,385	$ 15,621,329	$ 16,094,141	$ 35,335,783	$ 15,728,660
Operation & Maintenance of Plant	$ 84,287,002	$ 87,157,511	$ 69,275,079	$ 82,939,027	$ 104,203,480
Student Transportation	$ 55,786,467	$ 53,692,932	$ 48,679,145	$ 60,651,137	$ 63,419,227
Support Services - Central	$ 35,004,556	$ 39,868,163	$ 41,027,954	$ 43,395,475	$ 42,945,976
Other Support Services	$ 210	$ -	$ 29,535	$ 40,035	$ 40,035
School Nutrition	$ 11,278	$ 11,132	$ 9,725	$ 5,028	$ -
Facilities Acq. & Construction	$ 7,830,303	$ 122,791	$ 10,439	$ -	$ -
Transfers & Other Outlay	$ 758,351	$ 1,020,993	$ 744,727	$ 902,600	$ 2,042,897
Debt Svcs. (Principal & Interest)	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 1,040,582,678**	**$ 1,065,277,794**	**$ 1,019,887,079**	**$ 1,135,109,467**	**$ 1,152,099,216**
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,693,410	20,308,441	70,090,344	(38,517,140)	(21,519,129)
Other Financing Sources (Uses):					
Proceeds from the sale of capital assets	$ 565,208	$ 202,537	$ 34,746	$ -	$ 85,000
Insurance proceeds	$ 287,630	$ 64,537	$ 121,874	$ 10,000	$ 10,000
Transfers (In/Out)	$ 745,760	$ 1,052,048	$ 768,780	$ 902,600	$ 2,042,897
	$ 1,598,599	$ 1,319,121	$ 925,400	$ 912,600	$ 2,137,897
Net Change in Fund Balances	**$ 13,292,008**	**$ 21,627,563**	**$ 71,015,744**	**$ (37,604,540)**	**$ (19,381,232)**
Fund Balances Beginning of Year	$ 208,177,833	$ 221,469,841	$ 243,097,404	$ 314,113,148	$ 258,189,923
Fund Balances End of Year	**$ 221,469,841**	**$ 243,097,404**	**$ 314,113,148**	**$ 258,189,923**	**$ 238,808,691**
Fund Balance as % of Expenditure	21%	23%	31%	23%	21%



Special Revenue Fund

Revenues:	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Current	FY23 Proposed
Federal Source	$ 52,309,975	$ 47,423,170	$ 48,926,493	$ 67,356,977	$ 51,776,661
Local Revenue	$ -	$ -	$ -	$ -	$ -
State Source	$ 7,695,691	$ 7,756,115	$ 36,179,669	$ 251,721,404	$ 7,947,545
Other Local Revenue	$ 3,728,845	$ 16,542,593	$ 8,021,449	$ 1,243,463	$ -
Transfers	$ 698,845	$ 1,052,048	$ 768,780	$ 902,600	$ 2,042,897
Total Available Resources	**$ 64,433,356**	**$ 72,773,926**	**$ 93,896,391**	**$ 321,224,444**	**$ 61,767,103**

Expenditures:	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Current	FY23 Proposed
Instruction	$ 34,433,611	$ 42,067,443	$ 56,086,714	$ 148,846,311	$ 42,051,209
Pupil Services	$ 6,199,460	$ 6,634,296	$ 10,832,793	$ 29,640,125	$ 7,266,603
Improvement of Instr. Serv.	$ 3,889,537	$ 4,501,877	$ 2,566,685	$ 27,534,645	$ 1,619,507
Staff Development - Personnel	$ 11,989,089	$ 10,248,366	$ 5,341,550	$ 25,702,109	$ 7,114,726
Education Media Services	$ 134,380	$ 135,929	$ 650,565	$ 194,143	$ -
Federal Administration	$ 1,279,236	$ 1,340,524	$ 1,355,905	$ 1,822,399	$ 1,524,067
General Administration	$ 2,038,678	$ 2,202,005	$ 2,508,855	$ 17,478,882	$ 1,676,069
School Administration	$ 286,499	$ 792,074	$ 2,851,738	$ 1,720,518	$ -
Support Services - Business	$ 105,405	$ 165,796	$ 97,787	$ 47,366,117	$ -
Operation & Maintenance of Plant	$ 27,725	$ 277,038	$ 14,796,375	$ 20,476,079	$ -
Student Transportation	$ 2,609,758	$ 2,534,526	$ 1,742,934	$ 3,043,766	$ 343,051
Support Services - Central	$ 244,601	$ 222,946	$ 494,115	$ 1,435,559	$ 168,871
Other Support Services	$ 70,045	$ 1,200	$ 21,753	$ 393,486	$ 3,000
School Nutrition	$ 654,559	$ 541,554	$ 1,267,642	$ 1,677,567	$ -
Facilities Acquisition & Constr. Svcs.	$ -	$ -	$ 22,308	$ 13,000	$ -
Transfers & Other Outlay	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 63,962,584**	**$ 71,665,576**	**$ 100,637,720**	**$ 327,344,706**	**$ 61,767,103**



Fiscal Year	2023	2024	2025	2026	2027
Millage	17.490%	17.490%	17.490%	17.490%	17.490%
Local from Digest	678,647,898	692,258,228	710,705,559	729,749,482	749,539,600
Total Other Tax Revenues	40,017,209	40,017,209	40,017,209	40,017,209	40,017,209
Total Tax Revenues	718,665,107	732,275,437	750,722,768	769,766,691	789,556,809
Interest on Investments	275,000	275,000	275,000	275,000	275,000
State	381,593,921	360,127,909	340,013,913	317,670,679	283,121,766
Federal	13,815,578	13,815,578	13,815,578	13,815,578	13,815,578
Other Local	16,230,482	16,230,482	16,230,482	16,230,482	16,230,482
TOTAL REVENUES	***1,130,580,087***	***1,122,724,406***	***1,121,057,741***	***1,117,758,430***	***1,102,999,634***
TOTAL EXPENDITURES	*1,152,099,216*	*1,133,261,369*	*1,125,325,108*	*1,111,591,590*	*1,099,753,659*
Fund Balance Beg of Year	338,524,327	317,005,198	306,468,236	302,200,868	308,367,708
Change to Fund Balance	(21,519,129)	(10,536,962)	(4,267,367)	6,166,839	3,245,976
Fund Balance End of Year	*317,005,198*	*306,468,236*	*302,200,868*	*308,367,708*	*311,613,684*
% of Operating Expenditures	27.52%	27.04%	26.85%	27.74%	28.33%

Assumptions	FY2023 Compensation Recommendation
1. Millage Rate FY22 - FY27 17.49	Salary (3%) - All eligible employees
2. Assume Austerity will be eliminated in FY2023	Midyear Step plus 2% increase - All eligible employees
3. Enrollment decline FY23 through FY27	School Police Officer - Add 15 workdays
4. Assume Senior Exemptions for FY24 - FY27	Stipends (Deputy, Asst. Supt, Directors, Coordinators)
5. Assume Teacher Retirement System (TRS) Employer contribution rate fluctuate: ***FY22 (19.81) FY23 (19.98) FY24 (18.65) FY25 (16.96) FY26 (15.34) FY27 (13.74)***	Supplements /Substitutes Increase - *20% (Non-athletic) / 25% (Athletic/Band)*
6. Total Uncollectible 4% (1% appeal, 1% admin, 2% uncollectible) FY23 through FY27	ES Building Custodian - Upgrade from BC2 to BC3
7. Compensation for FY23 - 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 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. In November of 2021, the voters approved the District to continue to collect a penny sales tax over another five-year referendum period. This sales tax period will start July of 2022. As a result of the success of these sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property taxpayers of the District. In fact, the District will be debt free by the year 2027.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable as of June 30, 2021.

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, 2021 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
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
FY 2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	**$14,253,997**	**$10,113,216**	**$24,367,213**

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, 2021:

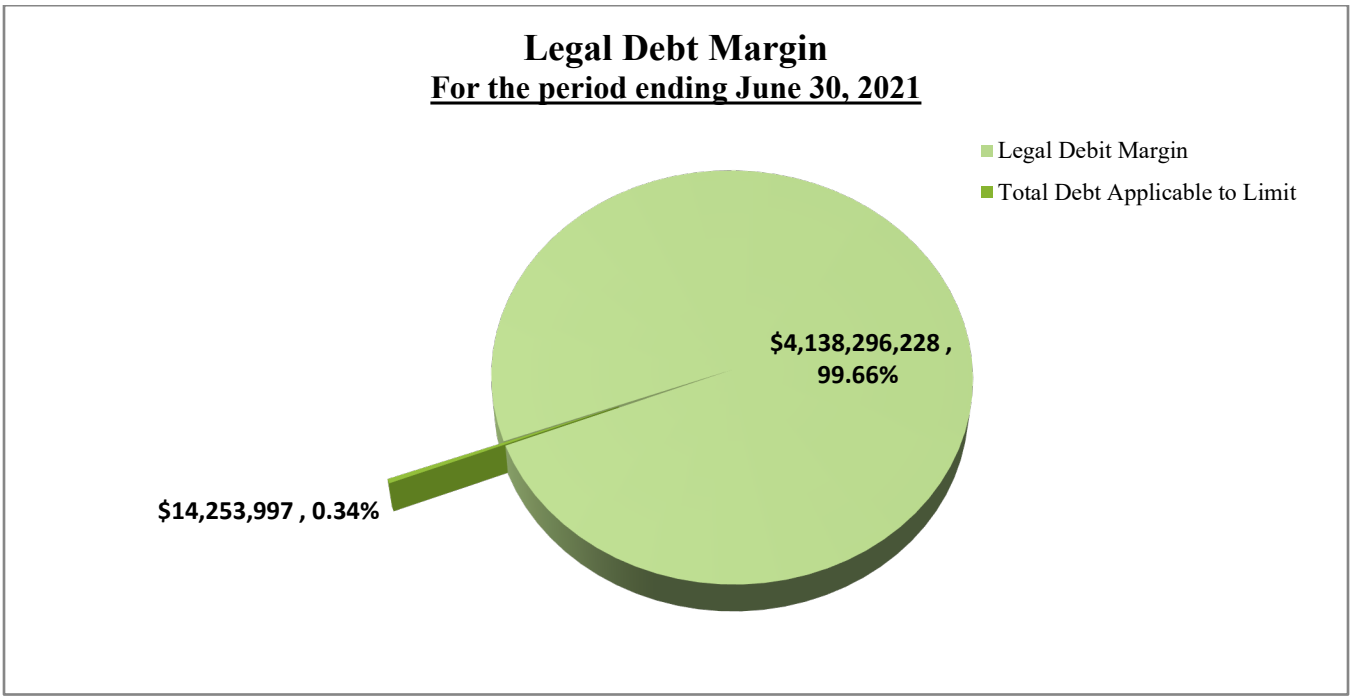
	Outstanding 6/30/2020, restated	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
Government Activities					
1998 general obligation bonds	$ 11,495,000	$ -	$ 11,495,000	$ -	$ -
2011 intergovernmental agreement	16,629,664	-	2,375,667	14,253,997	2,375,667
Workers'compensation insurance claim	16,270,000	3,058,218	3,869,218	15,459,000	4,986,000
Other claims and judgements	2,319,536	2,676,176	3,995,393	1,000,319	1,000,319
Net OPEB liabilities	660,783,856	158,567,447	39,969,717	779,381,586	-
Net pension liabilities	1,091,755,582	252,392,000	218,661,903	1,125,485,679	-
Compensated absences	40,915,749	36,797,560	38,005,865	39,707,444	35,736,700
Total Governmental Activities	$ 1,840,169,387	$ 453,491,401	$ 318,372,763	$ 1,975,288,025	$ 44,098,686

The debt service fund retires the general obligation bonds. The 2012, 2017, 2022 and 2027 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, 2021, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,152,550,225 or $4.2 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 $14,253,997, which is the outstanding GO bonds, is well below the legal debt limit of $4,152,550,225. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2021 is $4,138,296,228. The School System is, therefore, operating at only 0.34 percent of its debt capacity, meaning 99.66 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 2017-2021 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 0.3 percent to 2.1 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)

	June 30,				
	2017	**2018**	**2019**	**2020**	**2021**
Assessed Value [1]	$30,638,052,593	$36,112,540,909	$35,338,145,073	$37,303,434,077	$41,525,502,246
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,063,805,259	$3,149,571,244	$3,533,814,507	$3,730,343,408	$4,152,550,225
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	66,276,665	54,095,998	41,390,331	28,124,664	14,253,997
Less: Amount Reserved for Repayment of General Obligation Debt	4,402,869	5,611,047	4,205,299	(305,100)	-
Total debt applicable to limit	61,873,796	48,484,951	37,185,032	28,429,764	14,253,997
Legal Debt Margin	$3,001,931,463	$3,101,086,293	$3,496,629,475	$3,701,913,644	$4,138,296,228
Total Net Debt Applicable to the Limit as a % of the Debt Limit	2.1%	1.6%	1.1%	0.8%	0.3%

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

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&data

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 2019	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	1,203,064	1,203,064	0
	State Capital Outlay	829,825	829,825	-1
		2,032,889	**2,032,888**	**-1**
351	Educ Spec Purp Loc Opt Sls Tax	188,493,825	172,855,420	-15,638,405
	Interest Income	2,897,072	2,897,072	0
	State Capital Outlay	0	0	0
		191,390,897	**175,752,492**	**-15,638,405**
	Totals for Year	***193,423,786***	***177,785,380***	***-15,638,406***
Fiscal Year 2020	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	298,430	298,430	0
	State Capital Outlay	0	0	0
		298,430	**298,430**	**0**
351	Educ Spec Purp Loc Opt Sls Tax	185,472,011	178,751,630	-6,720,381
	Interest Income	2,235,893	2,189,180	-46,713
	State Capital Outlay	24,090,830	19,215,150	-4,875,680
		211,798,734	**200,155,960**	**-11,642,774**
	Totals for Year	***212,097,164***	***200,454,390***	***-11,642,774***
Fiscal Year 2021	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	126,908	12,772	-114,136
	State Capital Outlay	0	0	0
		126,908	**12,772**	**-114,136**
351	Educ Spec Purp Loc Opt Sls Tax	102,518,329	121,770,081	19,251,752
	Interest Income	1,200,000	119,688	-1,080,312
	State Capital Outlay	5,060,546	2,435,146	-2,625,400
		108,778,875	**124,324,915**	**15,546,040**
	Totals for Year	***108,905,783***	***124,337,687***	***15,431,904***

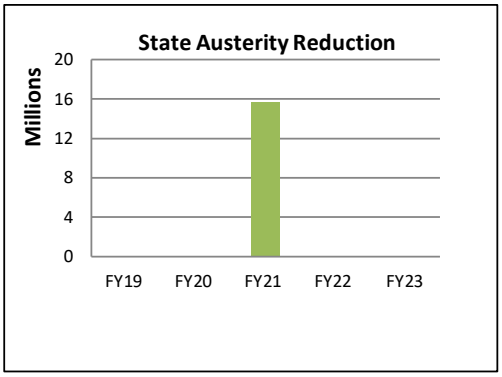


SPLOST Capital Revenue Budget by Year

Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2022	Educ Spec Purp Loc Opt Sls Tax	0	0	0
341	Interest Income	0	1,354	1,354
	State Capital Outlay	0	0	0
		0	**1,354**	**1,354**
351	Educ Spec Purp Loc Opt Sls Tax	195,386,195	130,931,978	-64,454,217
	Interest Income	90,197	64,169	-26,028
	State Capital Outlay	15,089,698	12,888,434	-2,201,264
		210,566,090	**143,884,582**	**-66,681,509**
	Totals for Year	***210,566,090***	***143,885,935***	***-66,680,155***
	GRAND TOTALS	***724,992,823***	***646,463,393***	***-78,529,430***

Visual Data Analyses

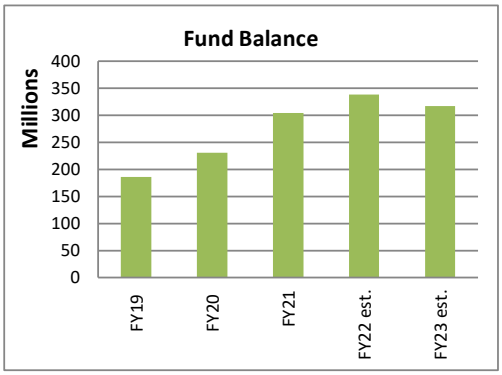
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY19	$ -
FY20	$ -
FY21	$ 15,699,551
FY22	$ -
FY23	$ -

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 but was reduced half in FY2022 and is expected to be reduced to $0 in FY2023.

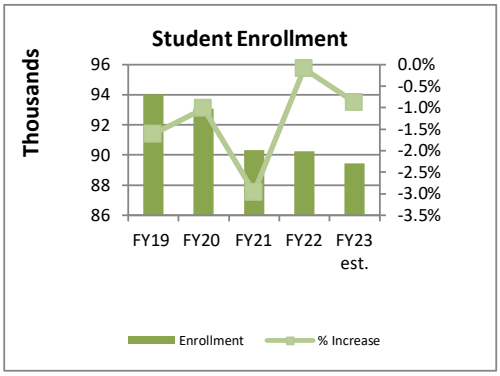
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY19	$ 186,077,498
FY20	$ 231,155,425
FY21	$ 303,772,503
FY22 est.	$ 338,524,327
FY23 est.	$ 317,005,198

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.

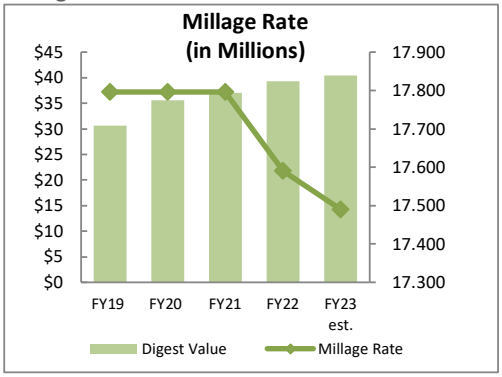
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY19	94,049	-1.6%
FY20	93,091	-1.0%
FY21	90,328	-3.0%
FY22	90,242	-0.1%
FY23 est.	89,450	-0.9%

Enrollment is forecasted to have a modest decrease in FY23. 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 continuing impact of the COVID-19 crisis.

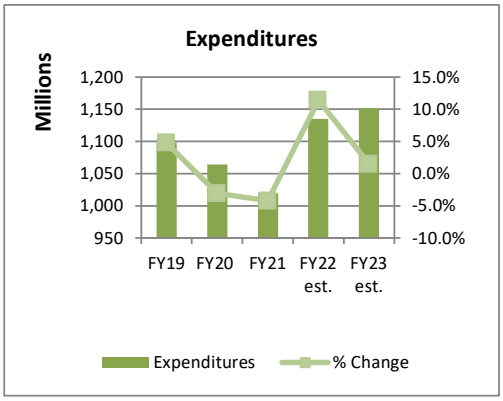
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY19	17.796	$30.6
FY20	17.796	$35.6
FY21	17.796	$37.0
FY22	17.590	$39.3
FY23 est.	17.490	$40.4

The value of a mill for FY23 is estimated to be $40.4 million, which increased from FY22 values of 2.963%. 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
FY19	$ 1,097,815,852	4.76%
FY20	$ 1,063,941,088	-3.09%
FY21	$ 1,018,960,451	-4.23%
FY22 est.	$ 1,135,109,467	11.40%
FY23 est.	$ 1,152,099,216	1.50%

Since FY17, the District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY23, expenditures are expected to increase due to proposed salary increases.

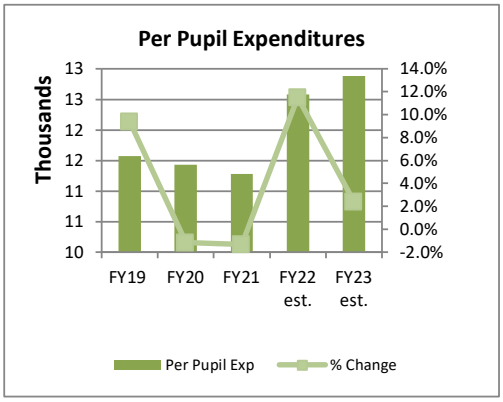
Staffing -Total General Fund positions allocated for schools and departments



Fiscal Year	Staffing
FY19	11,549
FY20	11,464
FY21	11,442
FY22	11,415
FY23 est	11,316

After significant cuts during the recession, the District has been gradually increasing school based positions, due primarily to student enrollment growth. However, for FY23 due to decreasing enrollment, there was a slight decrease in staffing. Positions are based on enrollment and the Board approved formula which determines the positions earned by a a particular school.

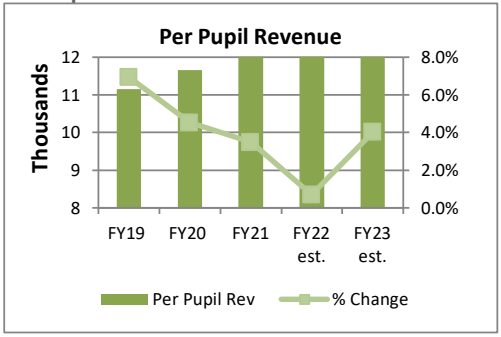
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY19	$11,569	9.39%
FY20	$11,432	-1.18%
FY21	$11,281	-1.33%
FY22 est.	$12,579	11.50%
FY23 est.	$12,880	2.40%

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

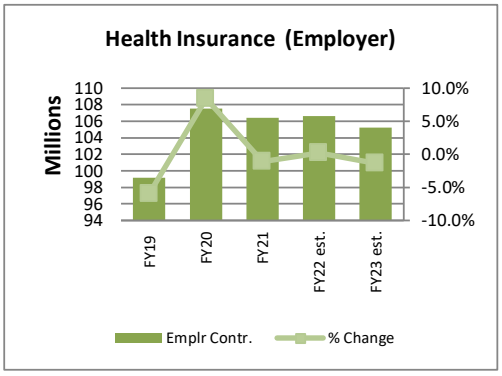
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY19	$11,157	6.95%
FY20	$11,662	4.52%
FY21	$12,067	3.48%
FY22 est.	$12,152	0.70%
FY23 est.	$12,639	4.01%

FY23 per pupil revenue increased due to a a decrease in enrollment.

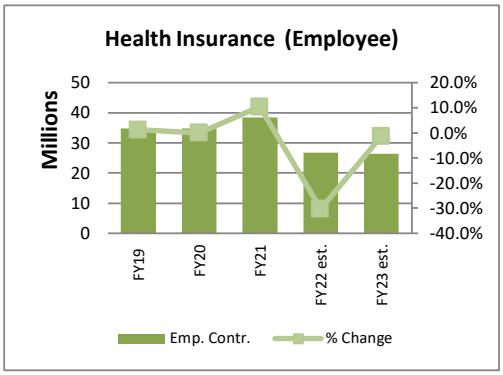
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY19	$99,198,777	-5.93%
FY20	$107,559,621	8.43%
FY21	$106,390,605	-1.09%
FY22 est.	$106,636,876	0.23%
FY23 est.	$105,212,681	-1.34%

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%.

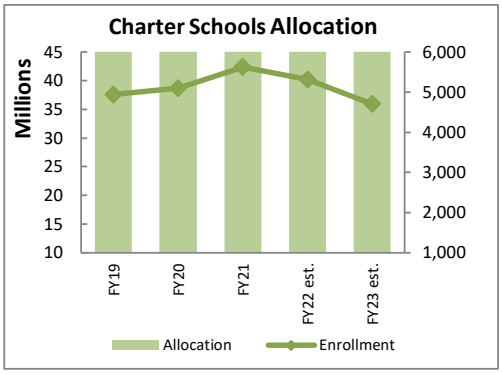
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emp. Contr.	% Change
FY19	$34,762,148	1.20%
FY20	$34,762,148	0.00%
FY21	$38,388,137	10.43%
FY22 est.	$26,772,648	-30.26%
FY23 est.	$26,415,085	-1.34%

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.

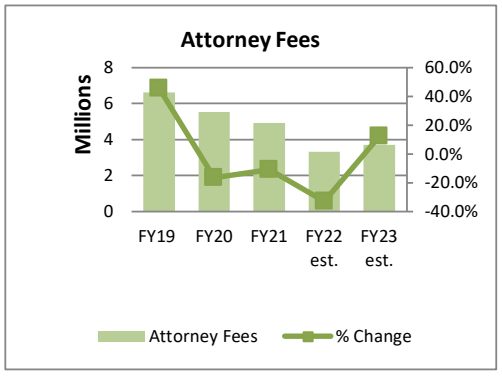
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
FY19	4,939	$47,509,652
FY20	5,099	$50,721,738
FY21	5,623	$51,772,113
FY22 est.	5,314	$52,873,615
FY23 est.	4,703	$49,955,801

For FY23, Hapeville Charter MS is closing.

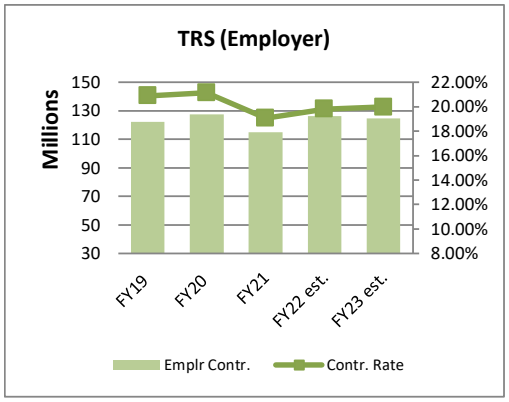
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY19	$6,610,450	45.70%
FY20	$5,526,754	-16.39%
FY21	$4,930,415	-10.79%
FY22 est.	$3,309,946	-32.87%
FY23 est.	$3,720,375	12.40%

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

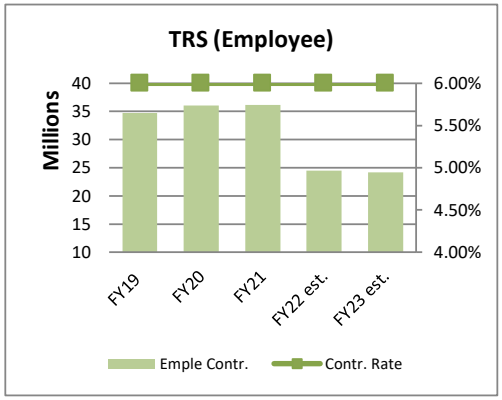
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
FY19	$122,095,537	20.90%
FY20	$127,558,004	21.14%
FY21	$114,755,153	19.06%
FY22 est.	$126,251,042	19.81%
FY23 est.	$124,569,148	19.98%

The District's contribution to TRS has fluctuated on the last five years. In FY23, rates are expected to increase from 19.81 to 19.98. 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.

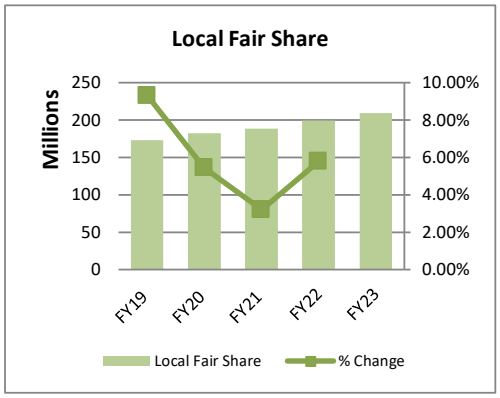
TRS (Employee) - Total employee's contribution to the Teacher Retirement System



Fiscal Year	Emple Contr.	Contr. Rate
FY19	$34,762,148	6.00%
FY20	$36,023,554	6.00%
FY21	$36,146,160	6.00%
FY22 est.	$24,526,809	6.00%
FY23 est.	$24,200,067	6.00%

The amount is based on 6% of eligible wages.

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY19	$173,080,281	9.32%
FY20	$182,509,262	5.45%
FY21	$188,359,957	3.21%
FY22	$199,270,636	5.79%
FY23	$209,025,606	4.90%

Local Fair Share (LFS) 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 FY23, the LFS will increase approximately 9.52%.

Fulton County Board of Education
Fiscal Year 2022-23 Budgets

These proposed budgets are scheduled to be adopted in final form by the Board on June 7, 2022.

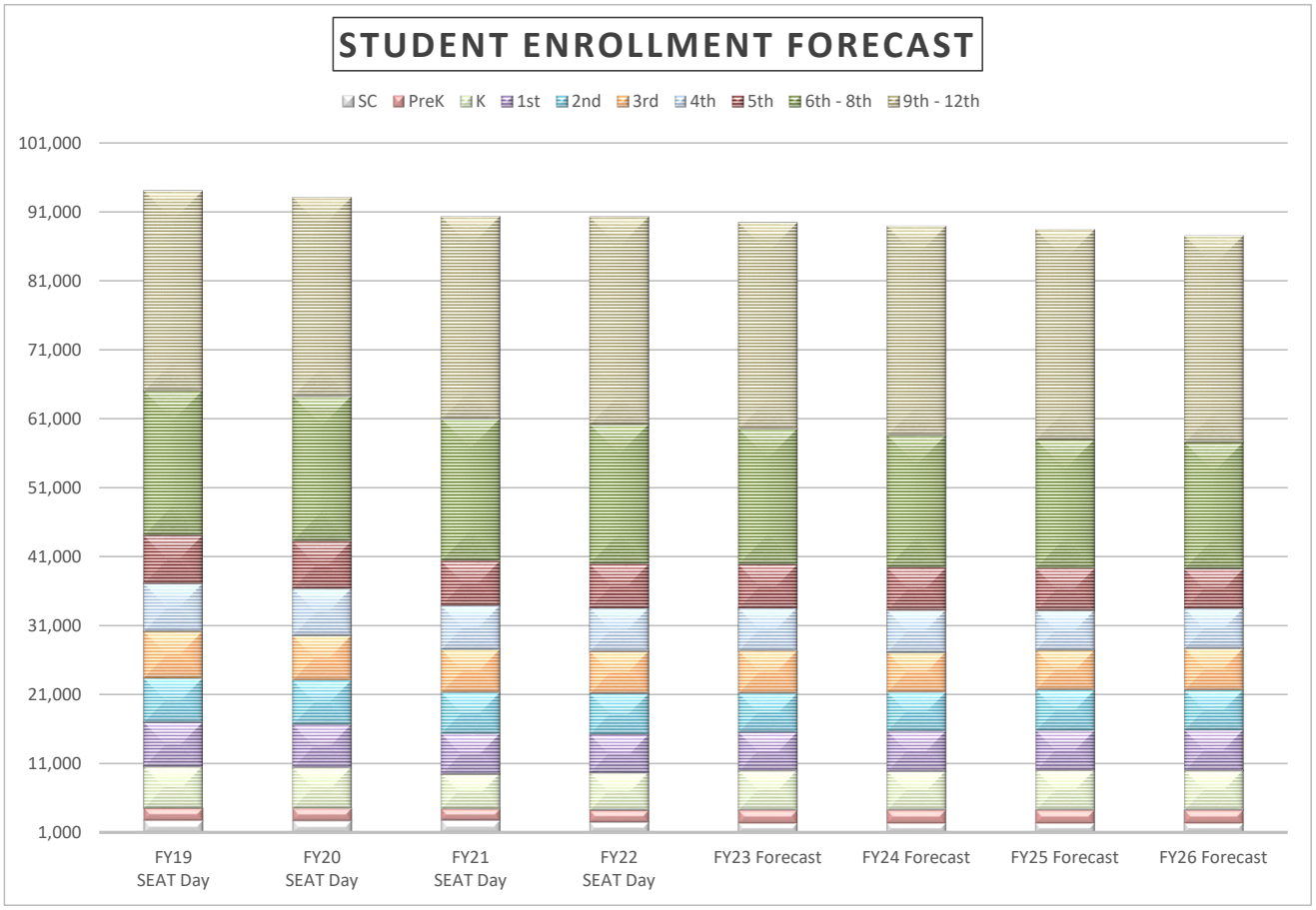
	General Fund	School Nutrition Service Fund	Special Revenue Fund	Capital Program Fund	Pension Fund	Student Activity Fund	Total All Funds
Estimated Beginning Fund Balance, July 1, 2022	$ 338,524,327	$ 13,943,331	$ 82,046	$ 26,695,885	$ 525,000,000	$ -	$ 904,327,635
Revenues:							
Local Revenues	718,665,107	-	-	240,450,816	-	-	959,115,922
State Revenues	381,593,921	1,100,898	7,947,545	4,466,248	-	-	395,108,612
Federal Revenues	13,815,578	34,471,727	51,776,661	2,528,304	-	-	102,592,270
Other Local Revenues	16,505,482	11,377,404	-	2,053,969	65,030,137	15,848,908	110,815,900
Transfers	-	-	2,042,897	-	-	-	2,042,897
Total Revenues	1,130,580,087	46,950,029	61,767,103	249,499,337	65,030,137	15,848,908	1,569,675,601
Total Available Resources	$ 1,469,104,415	$ 60,893,360	$ 61,849,149	$ 276,195,222	$ 590,030,137	$ 15,848,908	$ 2,474,003,237
Appropriations:							
Instruction	717,512,463	-	42,051,209	-	-	-	759,563,673
Pupil Services	79,979,328	-	7,266,603	-	-	-	87,245,931
Improvement of Instructional Services	31,961,506	-	1,619,507	-	-	-	33,581,013
Educational Media Services	16,999,401	-	-	-	-	-	16,999,401
Staff Development - Personnel	7,942,510	-	7,114,726	-	-	-	15,057,235
Federal Administration	-	-	1,524,067	-	-	-	1,524,067
General Administration	2,783,200	-	1,676,069	-	-	-	4,459,270
School Administration	66,540,532	-	-	-	-	-	66,540,532
Support Services - Business	15,728,660	-	-	-	40,536,318	15,848,908	72,113,886
Maintenance and Operation	104,203,480	-	-	-	-	-	104,203,480
Student Transportation	63,419,227	-	343,051	-	-	-	63,762,278
Support Services - Central	42,945,976	-	168,871	-	-	-	43,114,848
Other Support Services	40,035	-	3,000	-	-	-	43,035
School Nutrition Program	-	46,190,356	-	-	-	-	46,190,356
Construction & Capital Expenditures	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	320,157,692	-	-	320,157,692
Other Outlays	2,042,897	-	-	-	-	-	2,042,897
Debt Service	-	-	-	-	-	-	-
Total Appropriations	1,152,099,216	46,190,356	61,767,103	320,157,692	40,536,318	15,848,908	1,636,599,594
Estimated Ending Fund Balance, June 30, 2023	317,005,198	14,703,004	82,046	(43,962,470)	549,493,819	-	837,403,643
Total Appropriations & Ending Fund Balance	$ 1,469,104,415	$ 60,893,360	$ 61,849,149	$ 276,195,222	$ 590,030,137	$ 15,848,908	$ 2,474,003,237

The fiscal year 2022-2023 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 7, 2022 at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350. 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

Enrollment Summary

Student Enrollment Forecast
By Grade Level

Grade	FY19 SEAT Day	FY20 SEAT Day	FY21 SEAT Day	FY22 SEAT Day	FY23 Forecast	FY24 Forecast	FY25 Forecast	FY26 Forecast
SC	2,746	2,699	2,779	2,511	2,379	2,373	2,375	2,375
PreK	1,752	1,759	1,619	1,682	1,846	1,846	1,846	1,846
K	5,998	5,952	5,074	5,460	5,732	5,662	5,781	5,734
1st	6,435	6,236	5,873	5,563	5,597	5,835	5,766	5,882
2nd	6,453	6,455	5,992	5,976	5,686	5,671	5,928	5,849
3rd	6,760	6,453	6,251	6,120	6,153	5,766	5,775	6,023
4th	6,949	6,802	6,334	6,282	6,211	6,154	5,785	5,800
5th	6,975	6,896	6,504	6,376	6,303	6,156	6,104	5,745
6th - 8th	20,901	20,965	20,495	20,170	19,566	19,095	18,595	18,265
9th - 12th	29,080	28,874	29,407	30,102	29,977	30,352	30,472	30,035
Grand Total	***94,049***	***93,091***	***90,328***	***90,242***	***89,450***	***88,910***	***88,427***	***87,554***
Change from Prior FY		*-958*	*-2,763*	*-86*	*-792*	*-540*	*-483*	*-1,356*



Fulton County Schools

Where Students Come First

Salary Schedules

Fulton County Schools
Where Students Come First

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 – 2022-23

Summary of Begin/End Dates		195-Day Work Day Calendar (Psych)
233-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 Work Day Calendar (Trans)
205-Day Work Day Calendar		182-Day Work Day Calendar
200-Day Work Day Calendar		
195-Day Work Day Calendar		

II. Salary Schedules -- 2022-23

Personnel Investigators will move from 220 to 235 workdays
School Police will move from 190 to 205 workdays
All 235 positions will work 233 days due to addition of Juneteenth Holiday

1. **2022-23 Non-Teaching Salary Schedule**
   - A. Professional Scale
   - B. Executive Scale
   - *C.* Principal/Assistant Principal Scale

2. **2022-23 Teachers Salary Schedule,**
   - A. Regular Teacher
   - B. Teacher Support
   - C. Teacher – Special Ed
   - D. Teacher – Athletic Director

3. **2022-23 School Nutrition Program Salary Schedule**

4. **2022-23 PreK Employee Salary Schedule**

5. **2022-23 Substitute Employee Salary Schedule**

6. **2022-23 Supplemental Duty Salary Schedule**

7. **2022-23 Bonus and Incentive Salary Schedule**

III. Comparative Salary Data

Fulton County Schools
Where Students Come First

2022-23
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
195-Day (Psych) 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

2022 - 2023
Work Day Calendar Summary

FY23 Calendar	Position	*Begin*	*End*
184	Media Paraprofessional Instructional Paraprofessional School Liaison Clinic Assistant	August 3, 2022	May 26, 2023
182	School Nutrition Program Worker School Nutrition Production Chef	August 2, 2022	May 26, 2023
184	Bus Driver Transportation Assistant	August 1, 2022	May 26, 2023
190 SNP	School Nutrition Program Manager	July 26, 2022	May 26, 2023
190	Career/Technology Teacher Campus Security Classroom Teachers/Media Specialist Cluster/School Nurse Curriculum Support Specialist Curriculum Support Teacher (CST) Data Support Specialist (Title I) Educational Interpreter Graduation Coach Instructional Coach IST Teacher PreK Classroom Teacher School Professional Assistant 190 Residency Verification Officer School Technology Specialist	August 1, 2022	May 26, 2023
195	School Social Worker	July 25, 2022	May 26, 2023
195	School Psychologist	August 1, 2022	June 5, 2023
200	Elementary/Middle Counselor	July 25, 2022	June 5, 2023
205	High School Counselor Work-Based Learning Administrator School Police Officer	July 18, 2022	June 5, 2023
210	Athletic Director Registrar	July 11, 2022	June 5, 2023
220	Assistant Principals-Elementary, Middle Police Investigator School Data Clerks	July 11, 2022	June 20, 2023
225	Assistant Principal-High	July 11, 2022	June 27, 2023
235	Administrative/Professional Campus Security Custodian Maintenance Personnel Investigator Police Officer Principal Professional Assistant Program Specialist Transportation Mechanic Warehouse	July 1, 2022	June 30, 2023

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.

233 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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 / 233	**21 / 213**	44 / 190	**Saturday**	85 / 149	102 / 132	**Sunday**	134 / 100	153 / 81	**Saturday**	191 / 43	213 / 21	1
2	**Saturday**	**22 / 212**	45 / 189	**Sunday**	86 / 148	103 / 131	Holiday	135 / 99	154 / 80	**Sunday**	192 / 42	214 / 20	2
3	**Sunday**	**23 / 211**	**Saturday**	65 / 169	87 / 147	**Saturday**	**114 / 120**	136 / 98	155 / 79	Holiday	193 / 41	**Saturday**	3
4	Holiday	**24 / 210**	**Sunday**	66 / 168	88 / 146	**Sunday**	115 / 119	**Saturday**	**Saturday**	Holiday	194 / 40	**Sunday**	4
5	2 / 232	**25 / 209**	Holiday	67 / 167	**Saturday**	104 / 130	116 / 118	**Sunday**	**Sunday**	Holiday	195 / 39	215 / 19	5
6	3 / 231	**Saturday**	**46 / 188**	68 / 166	**Sunday**	105 / 129	117 / 117	137 / 97	156 / 78	Holiday	**Saturday**	216 / 18	6
7	4 / 230	**Sunday**	47 / 187	69 / 165	89 / 145	106 / 128	**Saturday**	138 / 96	157 / 77	Holiday	**Sunday**	217 / 17	7
8	5 / 229	26 / 208	48 / 186	**Saturday**	90 / 144	107 / 127	**Sunday**	139 / 95	158 / 76	**Saturday**	196 / 38	218 / 16	8
9	**Saturday**	27 / 207	49 / 185	**Sunday**	91 / 143	108 / 126	118 / 116	140 / 94	159 / 75	**Sunday**	197 / 37	219 / 15	9
10	**Sunday**	28 / 206	**Saturday**	Holiday	92 / 142	**Saturday**	119 / 115	141 / 93	160 / 74	176 / 58	198 / 36	**Saturday**	10
11	6 / 228	29 / 205	**Sunday**	**70 / 164**	93 / 141	**Sunday**	120 / 114	**Saturday**	**Saturday**	177 / 57	199 / 35	**Sunday**	11
12	7 / 227	30 / 204	50 / 184	**71 / 163**	**Saturday**	109 / 125	121 / 113	**Sunday**	**Sunday**	178 / 56	200 / 34	220 / 14	12
13	8 / 226	**Saturday**	51 / 183	72 / 162	**Sunday**	110 / 124	122 / 112	142 / 92	**161 / 73**	179 / 55	**Saturday**	221 / 13	13
14	9 / 225	**Sunday**	52 / 182	73 / 161	94 / 140	111 / 123	**Saturday**	143 / 91	**162 / 72**	180 / 54	**Sunday**	222 / 12	14
15	10 / 224	31 / 203	53 / 181	**Saturday**	95 / 139	112 / 122	**Sunday**	144 / 90	163 / 71	**Saturday**	201 / 33	223 / 11	15
16	**Saturday**	32 / 202	54 / 180	**Sunday**	96 / 138	113 / 121	Holiday	145 / 89	164 / 70	**Sunday**	202 / 32	224 / 10	16
17	**Sunday**	33 / 201	**Saturday**	74 / 160	97 / 137	**Saturday**	**123 / 111**	146 / 88	165 / 69	181 / 53	203 / 31	**Saturday**	17
18	11 / 223	34 / 200	**Sunday**	75 / 159	98 / 136	**Sunday**	124 / 110	**Saturday**	**Saturday**	182 / 52	204 / 30	**Sunday**	18
19	12 / 222	35 / 199	55 / 179	76 / 158	**Saturday**	Holiday	125 / 109	**Sunday**	**Sunday**	183 / 51	205 / 29	Holiday	19
20	13 / 221	**Saturday**	56 / 178	77 / 157	**Sunday**	Holiday	126 / 108	Holiday	166 / 68	184 / 50	**Saturday**	225 / 9	20
21	14 / 220	**Sunday**	57 / 177	78 / 156	Holiday	Holiday	**Saturday**	**147 / 87**	167 / 67	185 / 49	**Sunday**	226 / 8	21
22	15 / 219	36 / 198	58 / 176	**Saturday**	Holiday	Holiday	**Sunday**	148 / 86	168 / 66	**Saturday**	206 / 28	227 / 7	22
23	**Saturday**	37 / 197	59 / 175	**Sunday**	Holiday	Holiday	127 / 107	149 / 85	169 / 65	**Sunday**	207 / 27	228 / 6	23
24	**Sunday**	38 / 196	**Saturday**	79 / 155	Holiday	**Saturday**	128 / 106	150 / 84	170 / 64	186 / 48	208 / 26	**Saturday**	24
25	16 / 218	39 / 195	**Sunday**	80 / 154	Holiday	**Sunday**	129 / 105	**Saturday**	**Saturday**	187 / 47	209 / 25	**Sunday**	25
26	17 / 217	40 / 194	60 / 174	81 / 153	**Saturday**	Holiday	130 / 104	**Sunday**	**Sunday**	188 / 46	210 / 24	229 / 5	26
27	18 / 216	**Saturday**	61 / 173	82 / 152	**Sunday**	Holiday	131 / 103	151 / 83	171 / 63	189 / 45	**Saturday**	230 / 4	27
28	19 / 215	**Sunday**	62 / 172	83 / 151	99 / 135	Holiday	**Saturday**	152 / 82	172 / 62	190 / 44	**Sunday**	231 / 3	28
29	20 / 214	41 / 193	63 / 171	**Saturday**	100 / 134	Holiday	**Sunday**		173 / 61	**Saturday**	Holiday	232 / 2	29
30	**Saturday**	42 / 192	64 / 170	**Sunday**	101 / 133	Holiday	132 / 102		174 / 60	**Sunday**	211 / 23	233 / 1	30
31	**Sunday**	43 / 191		84 / 150		**Saturday**	133 / 101		175 / 59		212 / 22		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	20	23	21	20	17	12	20	19	23	15	22	21	**233**

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.

225 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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		**16 / 210**	39 / 187	**Saturday**	80 / 146	97 / 129	**Sunday**	129 / 97	148 / 78	**Saturday**	186 / 40	208 / 18	1
2	**Saturday**	**17 / 209**	40 / 186	**Sunday**	81 / 145	98 / 128	Holiday	130 / 96	149 / 77	**Sunday**	187 / 39	209 / 17	2
3	**Sunday**	**18 / 208**	**Saturday**	60 / 166	82 / 144	**Saturday**	**109 / 117**	131 / 95	150 / 76	Holiday	188 / 38	**Saturday**	3
4		**19 / 207**	**Sunday**	61 / 165	83 / 143	**Sunday**	110 / 116	**Saturday**	**Saturday**	Holiday	189 / 37	**Sunday**	4
5		**20 / 206**	Holiday	62 / 164	**Saturday**	99 / 127	111 / 115	**Sunday**	**Sunday**	Holiday	190 / 36	210 / 16	5
6		**Saturday**	**41 / 185**	63 / 163	**Sunday**	100 / 126	112 / 114	132 / 94	151 / 75	Holiday	**Saturday**	211 / 15	6
7		**Sunday**	42 / 184	64 / 162	84 / 142	101 / 125	**Saturday**	133 / 93	152 / 74	Holiday	**Sunday**	212 / 14	7
8		21 / 205	43 / 183	**Saturday**	85 / 141	102 / 124	**Sunday**	134 / 92	153 / 73	**Saturday**	191 / 35	213 / 13	8
9	**Saturday**	22 / 204	44 / 182	**Sunday**	86 / 140	103 / 123	113 / 113	135 / 91	154 / 72	**Sunday**	192 / 34	214 / 12	9
10	**Sunday**	23 / 203	**Saturday**	Holiday	87 / 139	**Saturday**	114 / 112	136 / 90	155 / 71	171 / 55	193 / 33	**Saturday**	10
11	1 / 225	24 / 202	**Sunday**	**65 / 161**	88 / 138	**Sunday**	115 / 111	**Saturday**	**Saturday**	172 / 54	194 / 32	**Sunday**	11
12	2 / 224	25 / 201	45 / 181	**66 / 160**	**Saturday**	104 / 122	116 / 110	**Sunday**	**Sunday**	173 / 53	195 / 31	215 / 11	12
13	3 / 223	**Saturday**	46 / 180	67 / 159	**Sunday**	105 / 121	117 / 109	137 / 89	**156 / 70**	174 / 52	**Saturday**	216 / 10	13
14	4 / 222	**Sunday**	47 / 179	68 / 158	89 / 137	106 / 120	**Saturday**	138 / 88	**157 / 69**	175 / 51	**Sunday**	217 / 9	14
15	5 / 221	26 / 200	48 / 178	**Saturday**	90 / 136	107 / 119	**Sunday**	139 / 87	158 / 68	**Saturday**	196 / 30	218 / 8	15
16	**Saturday**	27 / 199	49 / 177	**Sunday**	91 / 135	108 / 118	Holiday	140 / 86	159 / 67	**Sunday**	197 / 29	219 / 7	16
17	**Sunday**	28 / 198	**Saturday**	69 / 157	92 / 134	**Saturday**	**118 / 108**	141 / 85	160 / 66	176 / 50	198 / 28	**Saturday**	17
18	6 / 220	29 / 197	**Sunday**	70 / 156	93 / 133	**Sunday**	119 / 107	**Saturday**	**Saturday**	177 / 49	199 / 27	**Sunday**	18
19	7 / 219	30 / 196	50 / 176	71 / 155	**Saturday**	Holiday	120 / 106	**Sunday**	**Sunday**	178 / 48	200 / 26	Holiday	19
20	8 / 218	**Saturday**	51 / 175	72 / 154	**Sunday**	Holiday	121 / 105	Holiday	161 / 65	179 / 47	**Saturday**	220 / 6	20
21	9 / 217	**Sunday**	52 / 174	73 / 153	Holiday	Holiday	**Saturday**	**142 / 84**	162 / 64	180 / 46	**Sunday**	221 / 5	21
22	10 / 216	31 / 195	53 / 173	**Saturday**	Holiday	Holiday	**Sunday**	143 / 83	163 / 63	**Saturday**	201 / 25	222 / 4	22
23	**Saturday**	32 / 194	54 / 172	**Sunday**	Holiday	Holiday	122 / 104	144 / 82	164 / 62	**Sunday**	202 / 24	223 / 3	23
24	**Sunday**	33 / 193	**Saturday**	74 / 152	Holiday	**Saturday**	123 / 103	145 / 81	165 / 61	181 / 45	203 / 23	**Saturday**	24
25	11 / 215	34 / 192	**Sunday**	75 / 151	Holiday	**Sunday**	124 / 102	**Saturday**	**Saturday**	182 / 44	204 / 22	**Sunday**	25
26	12 / 214	35 / 191	55 / 171	76 / 150	**Saturday**	Holiday	125 / 101	**Sunday**	**Sunday**	183 / 43	205 / 21	224 / 2	26
27	13 / 213	**Saturday**	56 / 170	77 / 149	**Sunday**	Holiday	126 / 100	146 / 80	166 / 60	184 / 42	**Saturday**	225 / 1	27
28	14 / 212	**Sunday**	57 / 169	78 / 148	94 / 132	Holiday	**Saturday**	147 / 79	167 / 59	185 / 41	**Sunday**		28
29	15 / 211	36 / 190	58 / 168	**Saturday**	95 / 131	Holiday	**Sunday**		168 / 58	**Saturday**	Holiday		29
30	**Saturday**	37 / 189	59 / 167	**Sunday**	96 / 130	Holiday	127 / 99		169 / 57	**Sunday**	206 / 20		30
31	**Sunday**	38 / 188		79 / 147		**Saturday**	128 / 98		170 / 56		207 / 19		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	15	23	21	20	17	12	20	19	23	15	22	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.

220 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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		**16 / 205**	39 / 182	**Saturday**	80 / 141	97 / 124	**Sunday**	129 / 92	148 / 73	**Saturday**	186 / 35	208 / 13	1
2	**Saturday**	**17 / 204**	40 / 181	**Sunday**	81 / 140	98 / 123	Holiday	130 / 91	149 / 72	**Sunday**	187 / 34	209 / 12	2
3	**Sunday**	**18 / 203**	**Saturday**	60 / 161	82 / 139	**Saturday**	**109 / 112**	131 / 90	150 / 71	Holiday	188 / 33	**Saturday**	3
4		**19 / 202**	**Sunday**	61 / 160	83 / 138	**Sunday**	110 / 111	**Saturday**	**Saturday**	Holiday	189 / 32	**Sunday**	4
5		**20 / 201**	Holiday	62 / 159	**Saturday**	99 / 122	111 / 110	**Sunday**	**Sunday**	Holiday	190 / 31	210 / 11	5
6		**Saturday**	**41 / 180**	63 / 158	**Sunday**	100 / 121	112 / 109	132 / 89	151 / 70	Holiday	**Saturday**	211 / 10	6
7		**Sunday**	42 / 179	64 / 157	84 / 137	101 / 120	**Saturday**	133 / 88	152 / 69	Holiday	**Sunday**	212 / 9	7
8		21 / 200	43 / 178	**Saturday**	85 / 136	102 / 119	**Sunday**	134 / 87	153 / 68	**Saturday**	191 / 30	213 / 8	8
9	**Saturday**	22 / 199	44 / 177	**Sunday**	86 / 135	103 / 118	113 / 108	135 / 86	154 / 67	**Sunday**	192 / 29	214 / 7	9
10	**Sunday**	23 / 198	**Saturday**	Holiday	87 / 134	**Saturday**	114 / 107	136 / 85	155 / 66	171 / 50	193 / 28	**Saturday**	10
11	1 / 220	24 / 197	**Sunday**	**65 / 156**	88 / 133	**Sunday**	115 / 106	**Saturday**	**Saturday**	172 / 49	194 / 27	**Sunday**	11
12	2 / 219	25 / 196	45 / 176	**66 / 155**	**Saturday**	104 / 117	116 / 105	**Sunday**	**Sunday**	173 / 48	195 / 26	215 / 6	12
13	3 / 218	**Saturday**	46 / 175	67 / 154	**Sunday**	105 / 116	117 / 104	137 / 84	**156 / 65**	174 / 47	**Saturday**	216 / 5	13
14	4 / 217	**Sunday**	47 / 174	68 / 153	89 / 132	106 / 115	**Saturday**	138 / 83	**157 / 64**	175 / 46	**Sunday**	217 / 4	14
15	5 / 216	26 / 195	48 / 173	**Saturday**	90 / 131	107 / 114	**Sunday**	139 / 82	158 / 63	**Saturday**	196 / 25	218 / 3	15
16	**Saturday**	27 / 194	49 / 172	**Sunday**	91 / 130	108 / 113	Holiday	140 / 81	159 / 62	**Sunday**	197 / 24	219 / 2	16
17	**Sunday**	28 / 193	**Saturday**	69 / 152	92 / 129	**Saturday**	**118 / 103**	141 / 80	160 / 61	176 / 45	198 / 23	**Saturday**	17
18	6 / 215	29 / 192	**Sunday**	70 / 151	93 / 128	**Sunday**	119 / 102	**Saturday**	**Saturday**	177 / 44	199 / 22	**Sunday**	18
19	7 / 214	30 / 191	50 / 171	71 / 150	**Saturday**	Holiday	120 / 101	**Sunday**	**Sunday**	178 / 43	200 / 21	Holiday	19
20	8 / 213	**Saturday**	51 / 170	72 / 149	**Sunday**	Holiday	121 / 100	Holiday	161 / 60	179 / 42	**Saturday**	220 / 1	20
21	9 / 212	**Sunday**	52 / 169	73 / 148	Holiday	Holiday	**Saturday**	**142 / 79**	162 / 59	180 / 41	**Sunday**		21
22	10 / 211	31 / 190	53 / 168	**Saturday**	Holiday	Holiday	**Sunday**	143 / 78	163 / 58	**Saturday**	201 / 20		22
23	**Saturday**	32 / 189	54 / 167	**Sunday**	Holiday	Holiday	122 / 99	144 / 77	164 / 57	**Sunday**	202 / 19		23
24	**Sunday**	33 / 188	**Saturday**	74 / 147	Holiday	**Saturday**	123 / 98	145 / 76	165 / 56	181 / 40	203 / 18	**Saturday**	24
25	11 / 210	34 / 187	**Sunday**	75 / 146	Holiday	**Sunday**	124 / 97	**Saturday**	**Saturday**	182 / 39	204 / 17	**Sunday**	25
26	12 / 209	35 / 186	55 / 166	76 / 145	**Saturday**	Holiday	125 / 96	**Sunday**	**Sunday**	183 / 38	205 / 16		26
27	13 / 208	**Saturday**	56 / 165	77 / 144	**Sunday**	Holiday	126 / 95	146 / 75	166 / 55	184 / 37	**Saturday**		27
28	14 / 207	**Sunday**	57 / 164	78 / 143	94 / 127	Holiday	**Saturday**	147 / 74	167 / 54	185 / 36	**Sunday**		28
29	15 / 206	36 / 185	58 / 163	**Saturday**	95 / 126	Holiday	**Sunday**		168 / 53	**Saturday**	Holiday		29
30	**Saturday**	37 / 184	59 / 162	**Sunday**	96 / 125	Holiday	127 / 94		169 / 52	**Sunday**	206 / 15		30
31	**Sunday**	38 / 183		79 / 142		**Saturday**	128 / 93		170 / 51		207 / 14		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	15	23	21	20	17	12	20	19	23	15	22	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.

210 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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		**16 / 195**	39 / 172	**Saturday**	80 / 131	97 / 114	**Sunday**	129 / 82	148 / 63	**Saturday**	186 / 25	208 / 3	1
2	**Saturday**	**17 / 194**	40 / 171	**Sunday**	81 / 130	98 / 113	Holiday	130 / 81	149 / 62	**Sunday**	187 / 24	209 / 2	2
3	**Sunday**	**18 / 193**	**Saturday**	60 / 151	82 / 129	**Saturday**	**109 / 102**	131 / 80	150 / 61	Holiday	188 / 23	**Saturday**	3
4		**19 / 192**	**Sunday**	61 / 150	83 / 128	**Sunday**	110 / 101	**Saturday**	**Saturday**	Holiday	189 / 22	**Sunday**	4
5		**20 / 191**	Holiday	62 / 149	**Saturday**	99 / 112	111 / 100	**Sunday**	**Sunday**	Holiday	190 / 21	210 / 1	5
6		**Saturday**	**41 / 170**	63 / 148	**Sunday**	100 / 111	112 / 99	132 / 79	151 / 60	Holiday	**Saturday**		6
7		**Sunday**	42 / 169	64 / 147	84 / 127	101 / 110	**Saturday**	133 / 78	152 / 59	Holiday	**Sunday**		7
8		21 / 190	43 / 168	**Saturday**	85 / 126	102 / 109	**Sunday**	134 / 77	153 / 58	**Saturday**	191 / 20		8
9	**Saturday**	22 / 189	44 / 167	**Sunday**	86 / 125	103 / 108	113 / 98	135 / 76	154 / 57	**Sunday**	192 / 19		9
10	**Sunday**	23 / 188	**Saturday**	Holiday	87 / 124	**Saturday**	114 / 97	136 / 75	155 / 56	171 / 40	193 / 18	**Saturday**	10
11	1 / 210	24 / 187	**Sunday**	**65 / 146**	88 / 123	**Sunday**	115 / 96	**Saturday**	**Saturday**	172 / 39	194 / 17	**Sunday**	11
12	2 / 209	25 / 186	45 / 166	**66 / 145**	**Saturday**	104 / 107	116 / 95	**Sunday**	**Sunday**	173 / 38	195 / 16		12
13	3 / 208	**Saturday**	46 / 165	67 / 144	**Sunday**	105 / 106	117 / 94	137 / 74	**156 / 55**	174 / 37	**Saturday**		13
14	4 / 207	**Sunday**	47 / 164	68 / 143	89 / 122	106 / 105	**Saturday**	138 / 73	**157 / 54**	175 / 36	**Sunday**		14
15	5 / 206	26 / 185	48 / 163	**Saturday**	90 / 121	107 / 104	**Sunday**	139 / 72	158 / 53	**Saturday**	196 / 15		15
16	**Saturday**	27 / 184	49 / 162	**Sunday**	91 / 120	108 / 103	Holiday	140 / 71	159 / 52	**Sunday**	197 / 14		16
17	**Sunday**	28 / 183	**Saturday**	69 / 142	92 / 119	**Saturday**	**118 / 93**	141 / 70	160 / 51	176 / 35	198 / 13	**Saturday**	17
18	6 / 205	29 / 182	**Sunday**	70 / 141	93 / 118	**Sunday**	119 / 92	**Saturday**	**Saturday**	177 / 34	199 / 12	**Sunday**	18
19	7 / 204	30 / 181	50 / 161	71 / 140	**Saturday**	Holiday	120 / 91	**Sunday**	**Sunday**	178 / 33	200 / 11		19
20	8 / 203	**Saturday**	51 / 160	72 / 139	**Sunday**	Holiday	121 / 90	Holiday	161 / 50	179 / 32	**Saturday**		20
21	9 / 202	**Sunday**	52 / 159	73 / 138	Holiday	Holiday	**Saturday**	**142 / 69**	162 / 49	180 / 31	**Sunday**		21
22	10 / 201	31 / 180	53 / 158	**Saturday**	Holiday	Holiday	**Sunday**	143 / 68	163 / 48	**Saturday**	201 / 10		22
23	**Saturday**	32 / 179	54 / 157	**Sunday**	Holiday	Holiday	122 / 89	144 / 67	164 / 47	**Sunday**	202 / 9		23
24	**Sunday**	33 / 178	**Saturday**	74 / 137	Holiday	**Saturday**	123 / 88	145 / 66	165 / 46	181 / 30	203 / 8	**Saturday**	24
25	11 / 200	34 / 177	**Sunday**	75 / 136	Holiday	**Sunday**	124 / 87	**Saturday**	**Saturday**	182 / 29	204 / 7	**Sunday**	25
26	12 / 199	35 / 176	55 / 156	76 / 135	**Saturday**	Holiday	125 / 86	**Sunday**	**Sunday**	183 / 28	205 / 6		26
27	13 / 198	**Saturday**	56 / 155	77 / 134	**Sunday**	Holiday	126 / 85	146 / 65	166 / 45	184 / 27	**Saturday**		27
28	14 / 197	**Sunday**	57 / 154	78 / 133	94 / 117	Holiday	**Saturday**	147 / 64	167 / 44	185 / 26	**Sunday**		28
29	15 / 196	36 / 175	58 / 153	**Saturday**	95 / 116	Holiday	**Sunday**		168 / 43	**Saturday**	Holiday		29
30	**Saturday**	37 / 174	59 / 152	**Sunday**	96 / 115	Holiday	127 / 84		169 / 42	**Sunday**	206 / 5		30
31	**Sunday**	38 / 173		79 / 132		**Saturday**	128 / 83		170 / 41		207 / 4		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	15	23	21	20	17	12	20	19	23	15	22	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.

205 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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		**11 / 195**	34 / 172	**Saturday**	75 / 131	92 / 114	**Sunday**	124 / 82	143 / 63	**Saturday**	181 / 25	203 / 3	1
2	**Saturday**	**12 / 194**	35 / 171	**Sunday**	76 / 130	93 / 113	Holiday	125 / 81	144 / 62	**Sunday**	182 / 24	204 / 2	2
3	**Sunday**	**13 / 193**	**Saturday**	55 / 151	77 / 129	**Saturday**	**104 / 102**	126 / 80	145 / 61	Holiday	183 / 23	**Saturday**	3
4		**14 / 192**	**Sunday**	56 / 150	78 / 128	**Sunday**	105 / 101	**Saturday**	**Saturday**	Holiday	184 / 22	**Sunday**	4
5		**15 / 191**	Holiday	57 / 149	**Saturday**	94 / 112	106 / 100	**Sunday**	**Sunday**	Holiday	185 / 21	205 / 1	5
6		**Saturday**	**36 / 170**	58 / 148	**Sunday**	95 / 111	107 / 99	127 / 79	146 / 60	Holiday	**Saturday**		6
7		**Sunday**	37 / 169	59 / 147	79 / 127	96 / 110	**Saturday**	128 / 78	147 / 59	Holiday	**Sunday**		7
8		16 / 190	38 / 168	**Saturday**	80 / 126	97 / 109	**Sunday**	129 / 77	148 / 58	**Saturday**	186 / 20		8
9	**Saturday**	17 / 189	39 / 167	**Sunday**	81 / 125	98 / 108	108 / 98	130 / 76	149 / 57	**Sunday**	187 / 19		9
10	**Sunday**	18 / 188	**Saturday**	Holiday	82 / 124	**Saturday**	109 / 97	131 / 75	150 / 56	166 / 40	188 / 18	**Saturday**	10
11		19 / 187	**Sunday**	**60 / 146**	83 / 123	**Sunday**	110 / 96	**Saturday**	**Saturday**	167 / 39	189 / 17	**Sunday**	11
12		20 / 186	40 / 166	**61 / 145**	**Saturday**	99 / 107	111 / 95	**Sunday**	**Sunday**	168 / 38	190 / 16		12
13		**Saturday**	41 / 165	62 / 144	**Sunday**	100 / 106	112 / 94	132 / 74	**151 / 55**	169 / 37	**Saturday**		13
14		**Sunday**	42 / 164	63 / 143	84 / 122	101 / 105	**Saturday**	133 / 73	**152 / 54**	170 / 36	**Sunday**		14
15		21 / 185	43 / 163	**Saturday**	85 / 121	102 / 104	**Sunday**	134 / 72	153 / 53	**Saturday**	191 / 15		15
16	**Saturday**	22 / 184	44 / 162	**Sunday**	86 / 120	103 / 103	Holiday	135 / 71	154 / 52	**Sunday**	192 / 14		16
17	**Sunday**	23 / 183	**Saturday**	64 / 142	87 / 119	**Saturday**	**113 / 93**	136 / 70	155 / 51	171 / 35	193 / 13	**Saturday**	17
18	1 / 205	24 / 182	**Sunday**	65 / 141	88 / 118	**Sunday**	114 / 92	**Saturday**	**Saturday**	172 / 34	194 / 12	**Sunday**	18
19	2 / 204	25 / 181	45 / 161	66 / 140	**Saturday**	Holiday	115 / 91	**Sunday**	**Sunday**	173 / 33	195 / 11		19
20	3 / 203	**Saturday**	46 / 160	67 / 139	**Sunday**	Holiday	116 / 90	Holiday	156 / 50	174 / 32	**Saturday**		20
21	4 / 202	**Sunday**	47 / 159	68 / 138	Holiday	Holiday	**Saturday**	**137 / 69**	157 / 49	175 / 31	**Sunday**		21
22	5 / 201	26 / 180	48 / 158	**Saturday**	Holiday	Holiday	**Sunday**	138 / 68	158 / 48	**Saturday**	196 / 10		22
23	**Saturday**	27 / 179	49 / 157	**Sunday**	Holiday	Holiday	117 / 89	139 / 67	159 / 47	**Sunday**	197 / 9		23
24	**Sunday**	28 / 178	**Saturday**	69 / 137	Holiday	**Saturday**	118 / 88	140 / 66	160 / 46	176 / 30	198 / 8	**Saturday**	24
25	6 / 200	29 / 177	**Sunday**	70 / 136	Holiday	**Sunday**	119 / 87	**Saturday**	**Saturday**	177 / 29	199 / 7	**Sunday**	25
26	7 / 199	30 / 176	50 / 156	71 / 135	**Saturday**	Holiday	120 / 86	**Sunday**	**Sunday**	178 / 28	200 / 6		26
27	8 / 198	**Saturday**	51 / 155	72 / 134	**Sunday**	Holiday	121 / 85	141 / 65	161 / 45	179 / 27	**Saturday**		27
28	9 / 197	**Sunday**	52 / 154	73 / 133	89 / 117	Holiday	**Saturday**	142 / 64	162 / 44	180 / 26	**Sunday**		28
29	10 / 196	31 / 175	53 / 153	**Saturday**	90 / 116	Holiday	**Sunday**		163 / 43	**Saturday**	Holiday		29
30	**Saturday**	32 / 174	54 / 152	**Sunday**	91 / 115	Holiday	122 / 84		164 / 42	**Sunday**	201 / 5		30
31	**Sunday**	33 / 173		74 / 132		**Saturday**	123 / 83		165 / 41		202 / 4		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	23	21	20	17	12	20	19	23	15	22	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.

200 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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		**6 / 195**	29 / 172	**Saturday**	70 / 131	87 / 114	**Sunday**	119 / 82	138 / 63	**Saturday**	176 / 25	198 / 3	1
2	**Saturday**	**7 / 194**	30 / 171	**Sunday**	71 / 130	88 / 113	Holiday	120 / 81	139 / 62	**Sunday**	177 / 24	199 / 2	2
3	**Sunday**	**8 / 193**	**Saturday**	50 / 151	72 / 129	**Saturday**	**99 / 102**	121 / 80	140 / 61	Holiday	178 / 23	**Saturday**	3
4		**9 / 192**	**Sunday**	51 / 150	73 / 128	**Sunday**	100 / 101	**Saturday**	**Saturday**	Holiday	179 / 22	**Sunday**	4
5		**10 / 191**	Holiday	52 / 149	**Saturday**	89 / 112	101 / 100	**Sunday**	**Sunday**	Holiday	180 / 21	200 / 1	5
6		**Saturday**	**31 / 170**	53 / 148	**Sunday**	90 / 111	102 / 99	122 / 79	141 / 60	Holiday	**Saturday**		6
7		**Sunday**	32 / 169	54 / 147	74 / 127	91 / 110	**Saturday**	123 / 78	142 / 59	Holiday	**Sunday**		7
8		11 / 190	33 / 168	**Saturday**	75 / 126	92 / 109	**Sunday**	124 / 77	143 / 58	**Saturday**	181 / 20		8
9	**Saturday**	12 / 189	34 / 167	**Sunday**	76 / 125	93 / 108	103 / 98	125 / 76	144 / 57	**Sunday**	182 / 19		9
10	**Sunday**	13 / 188	**Saturday**	Holiday	77 / 124	**Saturday**	104 / 97	126 / 75	145 / 56	161 / 40	183 / 18	**Saturday**	10
11		14 / 187	**Sunday**	**55 / 146**	78 / 123	**Sunday**	105 / 96	**Saturday**	**Saturday**	162 / 39	184 / 17	**Sunday**	11
12		15 / 186	35 / 166	**56 / 145**	**Saturday**	94 / 107	106 / 95	**Sunday**	**Sunday**	163 / 38	185 / 16		12
13		**Saturday**	36 / 165	57 / 144	**Sunday**	95 / 106	107 / 94	127 / 74	**146 / 55**	164 / 37	**Saturday**		13
14		**Sunday**	37 / 164	58 / 143	79 / 122	96 / 105	**Saturday**	128 / 73	**147 / 54**	165 / 36	**Sunday**		14
15		16 / 185	38 / 163	**Saturday**	80 / 121	97 / 104	**Sunday**	129 / 72	148 / 53	**Saturday**	186 / 15		15
16	**Saturday**	17 / 184	39 / 162	**Sunday**	81 / 120	98 / 103	Holiday	130 / 71	149 / 52	**Sunday**	187 / 14		16
17	**Sunday**	18 / 183	**Saturday**	59 / 142	82 / 119	**Saturday**	**108 / 93**	131 / 70	150 / 51	166 / 35	188 / 13	**Saturday**	17
18		19 / 182	**Sunday**	60 / 141	83 / 118	**Sunday**	109 / 92	**Saturday**	**Saturday**	167 / 34	189 / 12	**Sunday**	18
19		20 / 181	40 / 161	61 / 140	**Saturday**	Holiday	110 / 91	**Sunday**	**Sunday**	168 / 33	190 / 11		19
20		**Saturday**	41 / 160	62 / 139	**Sunday**	Holiday	111 / 90	Holiday	151 / 50	169 / 32	**Saturday**		20
21		**Sunday**	42 / 159	63 / 138	Holiday	Holiday	**Saturday**	**132 / 69**	152 / 49	170 / 31	**Sunday**		21
22		21 / 180	43 / 158	**Saturday**	Holiday	Holiday	**Sunday**	133 / 68	153 / 48	**Saturday**	191 / 10		22
23	**Saturday**	22 / 179	44 / 157	**Sunday**	Holiday	Holiday	112 / 89	134 / 67	154 / 47	**Sunday**	192 / 9		23
24	**Sunday**	23 / 178	**Saturday**	64 / 137	Holiday	**Saturday**	113 / 88	135 / 66	155 / 46	171 / 30	193 / 8	**Saturday**	24
25	1 / 200	24 / 177	**Sunday**	65 / 136	Holiday	**Sunday**	114 / 87	**Saturday**	**Saturday**	172 / 29	194 / 7	**Sunday**	25
26	2 / 199	25 / 176	45 / 156	66 / 135	**Saturday**	Holiday	115 / 86	**Sunday**	**Sunday**	173 / 28	195 / 6		26
27	3 / 198	**Saturday**	46 / 155	67 / 134	**Sunday**	Holiday	116 / 85	136 / 65	156 / 45	174 / 27	**Saturday**		27
28	4 / 197	**Sunday**	47 / 154	68 / 133	84 / 117	Holiday	**Saturday**	137 / 64	157 / 44	175 / 26	**Sunday**		28
29	5 / 196	26 / 175	48 / 153	**Saturday**	85 / 116	Holiday	**Sunday**		158 / 43	**Saturday**	Holiday		29
30	**Saturday**	27 / 174	49 / 152	**Sunday**	86 / 115	Holiday	117 / 84		159 / 42	**Sunday**	196 / 5		30
31	**Sunday**	28 / 173		69 / 132		**Saturday**	118 / 83		160 / 41		197 / 4		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	23	21	20	17	12	20	19	23	15	22	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.

195 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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		6 / 190	29 / 167	Saturday	70 / 126	87 / 109	Sunday	119 / 77	138 / 58	Saturday	176 / 20		1
2	Saturday	7 / 189	30 / 166	Sunday	71 / 125	88 / 108	Holiday	120 / 76	139 / 57	Sunday	177 / 19		2
3	Sunday	8 / 188	Saturday	50 / 146	72 / 124	Saturday	99 / 97	121 / 75	140 / 56	Holiday	178 / 18	Saturday	3
4		9 / 187	Sunday	51 / 145	73 / 123	Sunday	100 / 96	Saturday	Saturday	Holiday	179 / 17	Sunday	4
5		10 / 186	Holiday	52 / 144	Saturday	89 / 107	101 / 95	Sunday	Sunday	Holiday	180 / 16		5
6		Saturday	31 / 165	53 / 143	Sunday	90 / 106	102 / 94	122 / 74	141 / 55	Holiday	Saturday		6
7		Sunday	32 / 164	54 / 142	74 / 122	91 / 105	Saturday	123 / 73	142 / 54	Holiday	Sunday		7
8		11 / 185	33 / 163	Saturday	75 / 121	92 / 104	Sunday	124 / 72	143 / 53	Saturday	181 / 15		8
9	Saturday	12 / 184	34 / 162	Sunday	76 / 120	93 / 103	103 / 93	125 / 71	144 / 52	Sunday	182 / 14		9
10	Sunday	13 / 183	Saturday	Holiday	77 / 119	Saturday	104 / 92	126 / 70	145 / 51	161 / 35	183 / 13	Saturday	10
11		14 / 182	Sunday	55 / 141	78 / 118	Sunday	105 / 91	Saturday	Saturday	162 / 34	184 / 12	Sunday	11
12		15 / 181	35 / 161	56 / 140	Saturday	94 / 102	106 / 90	Sunday	Sunday	163 / 33	185 / 11		12
13		Saturday	36 / 160	57 / 139	Sunday	95 / 101	107 / 89	127 / 69	146 / 50	164 / 32	Saturday		13
14		Sunday	37 / 159	58 / 138	79 / 117	96 / 100	Saturday	128 / 68	147 / 49	165 / 31	Sunday		14
15		16 / 180	38 / 158	Saturday	80 / 116	97 / 99	Sunday	129 / 67	148 / 48	Saturday	186 / 10		15
16	Saturday	17 / 179	39 / 157	Sunday	81 / 115	98 / 98	Holiday	130 / 66	149 / 47	Sunday	187 / 9		16
17	Sunday	18 / 178	Saturday	59 / 137	82 / 114	Saturday	108 / 88	131 / 65	150 / 46	166 / 30	188 / 8	Saturday	17
18		19 / 177	Sunday	60 / 136	83 / 113	Sunday	109 / 87	Saturday	Saturday	167 / 29	189 / 7	Sunday	18
19		20 / 176	40 / 156	61 / 135	Saturday	Holiday	110 / 86	Sunday	Sunday	168 / 28	190 / 6		19
20		Saturday	41 / 155	62 / 134	Sunday	Holiday	111 / 85	Holiday	151 / 45	169 / 27	Saturday		20
21		Sunday	42 / 154	63 / 133	Holiday	Holiday	Saturday	132 / 64	152 / 44	170 / 26	Sunday		21
22		21 / 175	43 / 153	Saturday	Holiday	Holiday	Sunday	133 / 63	153 / 43	Saturday	191 / 5		22
23	Saturday	22 / 174	44 / 152	Sunday	Holiday	Holiday	112 / 84	134 / 62	154 / 42	Sunday	192 / 4		23
24	Sunday	23 / 173	Saturday	64 / 132	Holiday	Saturday	113 / 83	135 / 61	155 / 41	171 / 25	193 / 3	Saturday	24
25	1 / 195	24 / 172	Sunday	65 / 131	Holiday	Sunday	114 / 82	Saturday	Saturday	172 / 24	194 / 2	Sunday	25
26	2 / 194	25 / 171	45 / 151	66 / 130	Saturday	Holiday	115 / 81	Sunday	Sunday	173 / 23	195 / 1		26
27	3 / 193	Saturday	46 / 150	67 / 129	Sunday	Holiday	116 / 80	136 / 60	156 / 40	174 / 22	Saturday		27
28	4 / 192	Sunday	47 / 149	68 / 128	84 / 112	Holiday	Saturday	137 / 59	157 / 39	175 / 21	Sunday		28
29	5 / 191	26 / 170	48 / 148	Saturday	85 / 111	Holiday	Sunday		158 / 38	Saturday	Holiday		29
30	Saturday	27 / 169	49 / 147	Sunday	86 / 110	Holiday	117 / 79		159 / 37	Sunday			30
31	Sunday	28 / 168		69 / 127		Saturday	118 / 78		160 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	23	21	20	17	12	20	19	23	15	20	0	195

No Work/No Pay

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

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

195 DAY EMPLOYEE WORK CALENDAR FOR 2022-23 (Psychology)

					Holiday	Remote Day	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 / 195**	24 / 172	**Saturday**	65 / 131	82 / 114	**Sunday**	114 / 82	133 / 63	**Saturday**	171 / 25	193 / 3	1
2	**Saturday**	**2 / 194**	25 / 171	**Sunday**	66 / 130	83 / 113	Holiday	115 / 81	134 / 62	**Sunday**	172 / 24	194 / 2	2
3	**Sunday**	**3 / 193**	**Saturday**	45 / 151	67 / 129	**Saturday**	**94 / 102**	116 / 80	135 / 61	Holiday	173 / 23	**Saturday**	3
4		**4 / 192**	**Sunday**	46 / 150	68 / 128	**Sunday**	95 / 101	**Saturday**	**Saturday**	Holiday	174 / 22	**Sunday**	4
5		**5 / 191**	Holiday	47 / 149	**Saturday**	84 / 112	96 / 100	**Sunday**	**Sunday**	Holiday	175 / 21	195 / 1	5
6		**Saturday**	**26 / 170**	48 / 148	**Sunday**	85 / 111	97 / 99	117 / 79	136 / 60	Holiday	**Saturday**		6
7		**Sunday**	27 / 169	49 / 147	69 / 127	86 / 110	**Saturday**	118 / 78	137 / 59	Holiday	**Sunday**		7
8		6 / 190	28 / 168	**Saturday**	70 / 126	87 / 109	**Sunday**	119 / 77	138 / 58	**Saturday**	176 / 20		8
9	**Saturday**	7 / 189	29 / 167	**Sunday**	71 / 125	88 / 108	98 / 98	120 / 76	139 / 57	**Sunday**	177 / 19		9
10	**Sunday**	8 / 188	**Saturday**	Holiday	72 / 124	**Saturday**	99 / 97	121 / 75	140 / 56	156 / 40	178 / 18	**Saturday**	10
11		9 / 187	**Sunday**	**50 / 146**	73 / 123	**Sunday**	100 / 96	**Saturday**	**Saturday**	157 / 39	179 / 17	**Sunday**	11
12		10 / 186	30 / 166	**51 / 145**	**Saturday**	89 / 107	101 / 95	**Sunday**	**Sunday**	158 / 38	180 / 16		12
13		**Saturday**	31 / 165	52 / 144	**Sunday**	90 / 106	102 / 94	122 / 74	**141 / 55**	159 / 37	**Saturday**		13
14		**Sunday**	32 / 164	53 / 143	74 / 122	91 / 105	**Saturday**	123 / 73	**142 / 54**	160 / 36	**Sunday**		14
15		11 / 185	33 / 163	**Saturday**	75 / 121	92 / 104	**Sunday**	124 / 72	143 / 53	**Saturday**	181 / 15		15
16	**Saturday**	12 / 184	34 / 162	**Sunday**	76 / 120	93 / 103	Holiday	125 / 71	144 / 52	**Sunday**	182 / 14		16
17	**Sunday**	13 / 183	**Saturday**	54 / 142	77 / 119	**Saturday**	**103 / 93**	126 / 70	145 / 51	161 / 35	183 / 13	**Saturday**	17
18		14 / 182	**Sunday**	55 / 141	78 / 118	**Sunday**	104 / 92	**Saturday**	**Saturday**	162 / 34	184 / 12	**Sunday**	18
19		15 / 181	35 / 161	56 / 140	**Saturday**	Holiday	105 / 91	**Sunday**	**Sunday**	163 / 33	185 / 11		19
20		**Saturday**	36 / 160	57 / 139	**Sunday**	Holiday	106 / 90	Holiday	146 / 50	164 / 32	**Saturday**		20
21		**Sunday**	37 / 159	58 / 138	Holiday	Holiday	**Saturday**	**127 / 69**	147 / 49	165 / 31	**Sunday**		21
22		16 / 180	38 / 158	**Saturday**	Holiday	Holiday	**Sunday**	128 / 68	148 / 48	**Saturday**	186 / 10		22
23	**Saturday**	17 / 179	39 / 157	**Sunday**	Holiday	Holiday	107 / 89	129 / 67	149 / 47	**Sunday**	187 / 9		23
24	**Sunday**	18 / 178	**Saturday**	59 / 137	Holiday	**Saturday**	108 / 88	130 / 66	150 / 46	166 / 30	188 / 8	**Saturday**	24
25		19 / 177	**Sunday**	60 / 136	Holiday	**Sunday**	109 / 87	**Saturday**	**Saturday**	167 / 29	189 / 7	**Sunday**	25
26		20 / 176	40 / 156	61 / 135	**Saturday**	Holiday	110 / 86	**Sunday**	**Sunday**	168 / 28	190 / 6		26
27		**Saturday**	41 / 155	62 / 134	**Sunday**	Holiday	111 / 85	131 / 65	151 / 45	169 / 27	**Saturday**		27
28		**Sunday**	42 / 154	63 / 133	79 / 117	Holiday	**Saturday**	132 / 64	152 / 44	170 / 26	**Sunday**		28
29		21 / 175	43 / 153	**Saturday**	80 / 116	Holiday	**Sunday**		153 / 43	**Saturday**	Holiday		29
30	**Saturday**	22 / 174	44 / 152	**Sunday**	81 / 115	Holiday	112 / 84		154 / 42	**Sunday**	191 / 5		30
31	**Sunday**	23 / 173		64 / 132		**Saturday**	113 / 83		155 / 41		192 / 4		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	23	21	20	17	12	20	19	23	15	22	3	**195**

No Work/No Pay

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

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

190 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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 / 190**	24 / 167	**Saturday**	65 / 126	82 / 109	**Sunday**	114 / 77	133 / 58	**Saturday**	171 / 20	0	1
2	**Saturday**	**2 / 189**	25 / 166	**Sunday**	66 / 125	83 / 108	Holiday	115 / 76	134 / 57	**Sunday**	172 / 19	0	2
3	**Sunday**	**3 / 188**	**Saturday**	45 / 146	67 / 124	**Saturday**	**94 / 97**	116 / 75	135 / 56	Holiday	173 / 18	**Saturday**	3
4		**4 / 187**	**Sunday**	46 / 145	68 / 123	**Sunday**	95 / 96	**Saturday**	**Saturday**	Holiday	174 / 17	**Sunday**	4
5		**5 / 186**	Holiday	47 / 144	**Saturday**	84 / 107	96 / 95	**Sunday**	**Sunday**	Holiday	175 / 16	0	5
6		**Saturday**	**26 / 165**	48 / 143	**Sunday**	85 / 106	97 / 94	117 / 74	136 / 55	Holiday	**Saturday**		6
7		**Sunday**	27 / 164	49 / 142	69 / 122	86 / 105	**Saturday**	118 / 73	137 / 54	Holiday	**Sunday**		7
8		6 / 185	28 / 163	**Saturday**	70 / 121	87 / 104	**Sunday**	119 / 72	138 / 53	**Saturday**	176 / 15		8
9	**Saturday**	7 / 184	29 / 162	**Sunday**	71 / 120	88 / 103	98 / 93	120 / 71	139 / 52	**Sunday**	177 / 14		9
10	**Sunday**	8 / 183	**Saturday**	Holiday	72 / 119	**Saturday**	99 / 92	121 / 70	140 / 51	156 / 35	178 / 13	**Saturday**	10
11		9 / 182	**Sunday**	**50 / 141**	73 / 118	**Sunday**	100 / 91	**Saturday**	**Saturday**	157 / 34	179 / 12	**Sunday**	11
12		10 / 181	30 / 161	**51 / 140**	**Saturday**	89 / 102	101 / 90	**Sunday**	**Sunday**	158 / 33	180 / 11		12
13		**Saturday**	31 / 160	52 / 139	**Sunday**	90 / 101	102 / 89	122 / 69	**141 / 50**	159 / 32	**Saturday**		13
14		**Sunday**	32 / 159	53 / 138	74 / 117	91 / 100	**Saturday**	123 / 68	**142 / 49**	160 / 31	**Sunday**		14
15		11 / 180	33 / 158	**Saturday**	75 / 116	92 / 99	**Sunday**	124 / 67	143 / 48	**Saturday**	181 / 10		15
16	**Saturday**	12 / 179	34 / 157	**Sunday**	76 / 115	93 / 98	Holiday	125 / 66	144 / 47	**Sunday**	182 / 9		16
17	**Sunday**	13 / 178	**Saturday**	54 / 137	77 / 114	**Saturday**	**103 / 88**	126 / 65	145 / 46	161 / 30	183 / 8	**Saturday**	17
18		14 / 177	**Sunday**	55 / 136	78 / 113	**Sunday**	104 / 87	**Saturday**	**Saturday**	162 / 29	184 / 7	**Sunday**	18
19		15 / 176	35 / 156	56 / 135	**Saturday**	Holiday	105 / 86	**Sunday**	**Sunday**	163 / 28	185 / 6		19
20		**Saturday**	36 / 155	57 / 134	**Sunday**	Holiday	106 / 85	Holiday	146 / 45	164 / 27	**Saturday**		20
21		**Sunday**	37 / 154	58 / 133	Holiday	Holiday	**Saturday**	**127 / 64**	147 / 44	165 / 26	**Sunday**		21
22		16 / 175	38 / 153	**Saturday**	Holiday	Holiday	**Sunday**	128 / 63	148 / 43	**Saturday**	186 / 5		22
23	**Saturday**	17 / 174	39 / 152	**Sunday**	Holiday	Holiday	107 / 84	129 / 62	149 / 42	**Sunday**	187 / 4		23
24	**Sunday**	18 / 173	**Saturday**	59 / 132	Holiday	**Saturday**	108 / 83	130 / 61	150 / 41	166 / 25	188 / 3	**Saturday**	24
25		19 / 172	**Sunday**	60 / 131	Holiday	**Sunday**	109 / 82	**Saturday**	**Saturday**	167 / 24	189 / 2	**Sunday**	25
26		20 / 171	40 / 151	61 / 130	**Saturday**	Holiday	110 / 81	**Sunday**	**Sunday**	168 / 23	190 / 1		26
27		**Saturday**	41 / 150	62 / 129	**Sunday**	Holiday	111 / 80	131 / 60	151 / 40	169 / 22	**Saturday**		27
28		**Sunday**	42 / 149	63 / 128	79 / 112	Holiday	**Saturday**	132 / 59	152 / 39	170 / 21	**Sunday**		28
29		21 / 170	43 / 148	**Saturday**	80 / 111	Holiday	**Sunday**		153 / 38	**Saturday**	Holiday		29
30	**Saturday**	22 / 169	44 / 147	**Sunday**	81 / 110	Holiday	112 / 79		154 / 37	**Sunday**			30
31	**Sunday**	23 / 168		64 / 127		**Saturday**	113 / 78		155 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	23	21	20	17	12	20	19	23	15	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.

190 DAY EMPLOYEE WORK CALENDAR FOR 2022-23 FOOD SERVICE MGR

					Holiday	Remote Day	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		No Work	26 / 165	Saturday	66 / 125	83 / 108	Sunday	115 / 76	133 / 58	Saturday	171 / 20		1
2	Saturday	4 / 187	27 / 164	Sunday	67 / 124	84 / 107	Holiday	116 / 75	134 / 57	Sunday	172 / 19		2
3	Sunday	5 / 186	Saturday	47 / 144	68 / 123	Saturday	95 / 96	117 / 74	135 / 56	Holiday	173 / 18	Saturday	3
4		6 / 185	Sunday	48 / 143	69 / 122	Sunday	96 / 95	Saturday	Saturday	Holiday	174 / 17	Sunday	4
5		7 / 184	Holiday	49 / 142	Saturday	85 / 106	97 / 94	Sunday	Sunday	Holiday	175 / 16		5
6		Saturday	28 / 163	50 / 141	Sunday	86 / 105	98 / 93	118 / 73	136 / 55	Holiday	Saturday		6
7		Sunday	29 / 162	51 / 140	70 / 121	87 / 104	Saturday	119 / 72	137 / 54	Holiday	Sunday		7
8		8 / 183	30 / 161	Saturday	71 / 120	88 / 103	Sunday	120 / 71	138 / 53	Saturday	176 / 15		8
9	Saturday	9 / 182	31 / 160	Sunday	72 / 119	89 / 102	99 / 92	121 / 70	139 / 52	Sunday	177 / 14		9
10	Sunday	10 / 181	Saturday	Holiday	73 / 118	Saturday	100 / 91	122 / 69	140 / 51	156 / 35	178 / 13	Saturday	10
11		11 / 180	Sunday	No Work	74 / 117	Sunday	101 / 90	Saturday	Saturday	157 / 34	179 / 12	Sunday	11
12		12 / 179	32 / 159	52 / 139	Saturday	90 / 101	102 / 89	Sunday	Sunday	158 / 33	180 / 11		12
13		Saturday	33 / 158	53 / 138	Sunday	91 / 100	103 / 88	123 / 68	141 / 50	159 / 32	Saturday		13
14		Sunday	34 / 157	54 / 137	75 / 116	92 / 99	Saturday	124 / 67	142 / 49	160 / 31	Sunday		14
15		13 / 178	35 / 156	Saturday	76 / 115	93 / 98	Sunday	125 / 66	143 / 48	Saturday	181 / 10		15
16	Saturday	14 / 177	36 / 155	Sunday	77 / 114	94 / 97	Holiday	126 / 65	144 / 47	Sunday	182 / 9		16
17	Sunday	15 / 176	Saturday	55 / 136	78 / 113	Saturday	104 / 87	127 / 64	145 / 46	161 / 30	183 / 8	Saturday	17
18		16 / 175	Sunday	56 / 135	79 / 112	Sunday	105 / 86	Saturday	Saturday	162 / 29	184 / 7	Sunday	18
19		17 / 174	37 / 154	57 / 134	Saturday	Holiday	106 / 85	Sunday	Sunday	163 / 28	185 / 6		19
20		Saturday	38 / 153	58 / 133	Sunday	Holiday	107 / 84	Holiday	146 / 45	164 / 27	Saturday		20
21		Sunday	39 / 152	59 / 132	Holiday	Holiday	Saturday	No Work	147 / 44	165 / 26	Sunday		21
22		18 / 173	40 / 151	Saturday	Holiday	Holiday	Sunday	128 / 63	148 / 43	Saturday	186 / 5		22
23	Saturday	19 / 172	41 / 150	Sunday	Holiday	Holiday	108 / 83	129 / 62	149 / 42	Sunday	187 / 4		23
24	Sunday	20 / 171	Saturday	60 / 131	Holiday	Saturday	109 / 82	130 / 61	150 / 41	166 / 25	188 / 3	Saturday	24
25		21 / 170	Sunday	61 / 130	Holiday	Sunday	110 / 81	Saturday	Saturday	167 / 24	189 / 2	Sunday	25
26	1 / 190	22 / 169	42 / 149	62 / 129	Saturday	Holiday	111 / 80	Sunday	Sunday	168 / 23	190 / 1		26
27	2 / 189	Saturday	43 / 148	63 / 128	Sunday	Holiday	112 / 79	131 / 60	151 / 40	169 / 22	Saturday		27
28	3 / 188	Sunday	44 / 147	64 / 127	80 / 111	Holiday	Saturday	132 / 59	152 / 39	170 / 21	Sunday		28
29	No Work	23 / 168	45 / 146	Saturday	81 / 110	Holiday	Sunday		153 / 38	Saturday	Holiday		29
30	Saturday	24 / 167	46 / 145	Sunday	82 / 109	Holiday	113 / 78		154 / 37	Sunday			30
31	Sunday	25 / 166		65 / 126		Saturday	114 / 77		155 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	3	22	21	19	17	12	20	18	23	15	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.

184 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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			22 / 163	Saturday	62 / 123	79 / 106	Sunday	110 / 75	129 / 56	Saturday	165 / 20		1
2	Saturday		23 / 162	Sunday	63 / 122	80 / 105	Holiday	111 / 74	130 / 55	Sunday	166 / 19		2
3	Sunday	1 / 184	Saturday	43 / 142	64 / 121	Saturday	No Work	112 / 73	131 / 54	Holiday	167 / 18	Saturday	3
4		2 / 183	Sunday	44 / 141	65 / 120	Sunday	91 / 94	Saturday	Saturday	Holiday	168 / 17	Sunday	4
5		3 / 182	Holiday	45 / 140	Saturday	81 / 104	92 / 93	Sunday	Sunday	Holiday	169 / 16		5
6		Saturday	24 / 161	46 / 139	Sunday	82 / 103	93 / 92	113 / 72	132 / 53	Holiday	Saturday		6
7		Sunday	25 / 160	47 / 138	66 / 119	83 / 102	Saturday	114 / 71	133 / 52	Holiday	Sunday		7
8		4 / 181	26 / 159	Saturday	67 / 118	84 / 101	Sunday	115 / 70	134 / 51	Saturday	170 / 15		8
9	Saturday	5 / 180	27 / 158	Sunday	68 / 117	85 / 100	94 / 91	116 / 69	135 / 50	Sunday	171 / 14		9
10	Sunday	6 / 179	Saturday	Holiday	69 / 116	Saturday	95 / 90	117 / 68	136 / 49	150 / 35	172 / 13	Saturday	10
11		7 / 178	Sunday	48 / 137	70 / 115	Sunday	96 / 89	Saturday	Saturday	151 / 34	173 / 12	Sunday	11
12		8 / 177	28 / 157	No Work	Saturday	86 / 99	97 / 88	Sunday	Sunday	152 / 33	174 / 11		12
13		Saturday	29 / 156	49 / 136	Sunday	87 / 98	98 / 87	118 / 67	No Work	153 / 32	Saturday		13
14		Sunday	30 / 155	50 / 135	71 / 114	88 / 97	Saturday	119 / 66	No Work	154 / 31	Sunday		14
15		9 / 176	31 / 154	Saturday	72 / 113	89 / 96	Sunday	120 / 65	137 / 48	Saturday	175 / 10		15
16	Saturday	10 / 175	32 / 153	Sunday	73 / 112	90 / 95	Holiday	121 / 64	138 / 47	Sunday	176 / 9		16
17	Sunday	11 / 174	Saturday	51 / 134	74 / 111	Saturday	99 / 86	122 / 63	139 / 46	155 / 30	177 / 8	Saturday	17
18		12 / 173	Sunday	52 / 133	75 / 110	Sunday	100 / 85	Saturday	Saturday	156 / 29	178 / 7	Sunday	18
19		13 / 172	33 / 152	53 / 132	Saturday	Holiday	101 / 84	Sunday	Sunday	157 / 28	179 / 6		19
20		Saturday	34 / 151	54 / 131	Sunday	Holiday	102 / 83	Holiday	140 / 45	158 / 27	Saturday		20
21		Sunday	35 / 150	55 / 130	Holiday	Holiday	Saturday	123 / 62	141 / 44	159 / 26	Sunday		21
22		14 / 171	36 / 149	Saturday	Holiday	Holiday	Sunday	124 / 61	142 / 43	Saturday	180 / 5		22
23	Saturday	15 / 170	37 / 148	Sunday	Holiday	Holiday	103 / 82	125 / 60	143 / 42	Sunday	181 / 4		23
24	Sunday	16 / 169	Saturday	56 / 129	Holiday	Saturday	104 / 81	126 / 59	144 / 41	160 / 25	182 / 3	Saturday	24
25		17 / 168	Sunday	57 / 128	Holiday	Sunday	105 / 80	Saturday	Saturday	161 / 24	183 / 2	Sunday	25
26		18 / 167	38 / 147	58 / 127	Saturday	Holiday	106 / 79	Sunday	Sunday	162 / 23	184 / 1		26
27		Saturday	39 / 146	59 / 126	Sunday	Holiday	107 / 78	127 / 58	145 / 40	163 / 22	Saturday		27
28		Sunday	40 / 145	60 / 125	76 / 109	Holiday	Saturday	128 / 57	146 / 39	164 / 21	Sunday		28
29		19 / 166	41 / 144	Saturday	77 / 108	Holiday	Sunday		147 / 38	Saturday	Holiday		29
30	Saturday	20 / 165	42 / 143	Sunday	78 / 107	Holiday	108 / 77		148 / 37	Sunday			30
31	Sunday	21 / 164		61 / 124		Saturday	109 / 76		149 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	21	21	19	17	12	19	19	21	15	20	0	184

No Work/No Pay

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

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

184 DAY EMPLOYEE WORK CALENDAR FOR 2022-23 TRANSPORTATION

Holiday | Remote Day | 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 / 184**	24 / 161	**Saturday**	63 / 122	80 / 105	**Sunday**	110 / 75	128 / 57	**Saturday**	165 / 20		1
2	**Saturday**	**2 / 183**	25 / 160	**Sunday**	64 / 121	81 / 104	Holiday	111 / 74	129 / 56	**Sunday**	166 / 19		2
3	**Sunday**	**3 / 182**	**Saturday**	44 / 141	65 / 120	**Saturday**	**No Work**	112 / 73	130 / 55	Holiday	167 / 18	**Saturday**	3
4		**4 / 181**	**Sunday**	45 / 140	66 / 119	**Sunday**	92 / 93	**Saturday**	**Saturday**	Holiday	168 / 17	**Sunday**	4
5		**5 / 180**	Holiday	46 / 139	**Saturday**	82 / 103	93 / 92	**Sunday**	**Sunday**	Holiday	169 / 16		5
6		**Saturday**	**No Work**	47 / 138	**Sunday**	83 / 102	94 / 91	113 / 72	131 / 54	Holiday	**Saturday**		6
7		**Sunday**	26 / 159	48 / 137	67 / 118	84 / 101	**Saturday**	114 / 71	132 / 53	Holiday	**Sunday**		7
8		6 / 179	27 / 158	**Saturday**	68 / 117	85 / 100	**Sunday**	115 / 70	133 / 52	**Saturday**	170 / 15		8
9	**Saturday**	7 / 178	28 / 157	**Sunday**	69 / 116	86 / 99	95 / 90	116 / 69	134 / 51	**Sunday**	171 / 14		9
10	**Sunday**	8 / 177	**Saturday**	Holiday	70 / 115	**Saturday**	96 / 89	117 / 68	135 / 50	150 / 35	172 / 13	**Saturday**	10
11		9 / 176	**Sunday**	**No Work**	71 / 114	**Sunday**	97 / 88	**Saturday**	**Saturday**	151 / 34	173 / 12	**Sunday**	11
12		10 / 175	29 / 156	**49 / 136**	**Saturday**	87 / 98	98 / 87	**Sunday**	**Sunday**	152 / 33	174 / 11		12
13		**Saturday**	30 / 155	50 / 135	**Sunday**	88 / 97	99 / 86	118 / 67	**No Work**	153 / 32	**Saturday**		13
14		**Sunday**	31 / 154	51 / 134	72 / 113	89 / 96	**Saturday**	119 / 66	**136 / 49**	154 / 31	**Sunday**		14
15		11 / 174	32 / 153	**Saturday**	73 / 112	90 / 95	**Sunday**	120 / 65	137 / 48	**Saturday**	175 / 10		15
16	**Saturday**	12 / 173	33 / 152	**Sunday**	74 / 111	91 / 94	Holiday	121 / 64	138 / 47	**Sunday**	176 / 9		16
17	**Sunday**	13 / 172	**Saturday**	52 / 133	75 / 110	**Saturday**	**No Work**	122 / 63	139 / 46	155 / 30	177 / 8	**Saturday**	17
18		14 / 171	**Sunday**	53 / 132	76 / 109	**Sunday**	100 / 85	**Saturday**	**Saturday**	156 / 29	178 / 7	**Sunday**	18
19		15 / 170	34 / 151	54 / 131	**Saturday**	Holiday	101 / 84	**Sunday**	**Sunday**	157 / 28	179 / 6		19
20		**Saturday**	35 / 150	55 / 130	**Sunday**	Holiday	102 / 83	Holiday	140 / 45	158 / 27	**Saturday**		20
21		**Sunday**	36 / 149	56 / 129	Holiday	Holiday	**Saturday**	**No Work**	141 / 44	159 / 26	**Sunday**		21
22		16 / 169	37 / 148	**Saturday**	Holiday	Holiday	**Sunday**	123 / 62	142 / 43	**Saturday**	180 / 5		22
23	**Saturday**	17 / 168	38 / 147	**Sunday**	Holiday	Holiday	103 / 82	124 / 61	143 / 42	**Sunday**	181 / 4		23
24	**Sunday**	18 / 167	**Saturday**	57 / 128	Holiday	**Saturday**	104 / 81	125 / 60	144 / 41	160 / 25	182 / 3	**Saturday**	24
25		19 / 166	**Sunday**	58 / 127	Holiday	**Sunday**	105 / 80	**Saturday**	**Saturday**	161 / 24	183 / 2	**Sunday**	25
26		20 / 165	39 / 146	59 / 126	**Saturday**	Holiday	106 / 79	**Sunday**	**Sunday**	162 / 23	184 / 1		26
27		**Saturday**	40 / 145	60 / 125	**Sunday**	Holiday	107 / 78	126 / 59	145 / 40	163 / 22	**Saturday**		27
28		**Sunday**	41 / 144	61 / 124	77 / 108	Holiday	**Saturday**	127 / 58	146 / 39	164 / 21	**Sunday**		28
29		21 / 164	42 / 143	**Saturday**	78 / 107	Holiday	**Sunday**		147 / 38	**Saturday**	Holiday		29
30	**Saturday**	22 / 163	43 / 142	**Sunday**	79 / 106	Holiday	108 / 77		148 / 37	**Sunday**			30
31	**Sunday**	23 / 162		62 / 123		**Saturday**	109 / 76		149 / 36				31
DATE	**JULY**	**AUG**	**SEPT**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**DATE**
Work	0	23	20	19	17	12	18	18	22	15	20	0	**184**

No Work/No Pay

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

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

182 DAY EMPLOYEE WORK CALENDAR FOR 2022-23

					Holiday	Remote Day	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			22 / 161	Saturday	61 / 122	78 / 105	Sunday	108 / 75	126 / 57	Saturday	163 / 20		1
2	Saturday	1 / 182	23 / 160	Sunday	62 / 121	79 / 104	Holiday	109 / 74	127 / 56	Sunday	164 / 19		2
3	Sunday	No Work	Saturday	42 / 141	63 / 120	Saturday	No Work	110 / 73	128 / 55	Holiday	165 / 18	Saturday	3
4		2 / 181	Sunday	43 / 140	64 / 119	Sunday	90 / 93	Saturday	Saturday	Holiday	166 / 17	Sunday	4
5		3 / 180	Holiday	44 / 139	Saturday	80 / 103	91 / 92	Sunday	Sunday	Holiday	167 / 16		5
6		Saturday	No Work	45 / 138	Sunday	81 / 102	92 / 91	111 / 72	129 / 54	Holiday	Saturday		6
7		Sunday	24 / 159	46 / 137	65 / 118	82 / 101	Saturday	112 / 71	130 / 53	Holiday	Sunday		7
8		4 / 179	25 / 158	Saturday	66 / 117	83 / 100	Sunday	113 / 70	131 / 52	Saturday	168 / 15		8
9	Saturday	5 / 178	26 / 157	Sunday	67 / 116	84 / 99	93 / 90	114 / 69	132 / 51	Sunday	169 / 14		9
10	Sunday	6 / 177	Saturday	Holiday	68 / 115	Saturday	94 / 89	115 / 68	133 / 50	148 / 35	170 / 13	Saturday	10
11		7 / 176	Sunday	No Work	69 / 114	Sunday	95 / 88	Saturday	Saturday	149 / 34	171 / 12	Sunday	11
12		8 / 175	27 / 156	47 / 136	Saturday	85 / 98	96 / 87	Sunday	Sunday	150 / 33	172 / 11		12
13		Saturday	28 / 155	48 / 135	Sunday	86 / 97	97 / 86	116 / 67	No Work	151 / 32	Saturday		13
14		Sunday	29 / 154	49 / 134	70 / 113	87 / 96	Saturday	117 / 66	134 / 49	152 / 31	Sunday		14
15		9 / 174	30 / 153	Saturday	71 / 112	88 / 95	Sunday	118 / 65	135 / 48	Saturday	173 / 10		15
16	Saturday	10 / 173	31 / 152	Sunday	72 / 111	89 / 94	Holiday	119 / 64	136 / 47	Sunday	174 / 9		16
17	Sunday	11 / 172	Saturday	50 / 133	73 / 110	Saturday	No Work	120 / 63	137 / 46	153 / 30	175 / 8	Saturday	17
18		12 / 171	Sunday	51 / 132	74 / 109	Sunday	98 / 85	Saturday	Saturday	154 / 29	176 / 7	Sunday	18
19		13 / 170	32 / 151	52 / 131	Saturday	Holiday	99 / 84	Sunday	Sunday	155 / 28	177 / 6		19
20		Saturday	33 / 150	53 / 130	Sunday	Holiday	100 / 83	Holiday	138 / 45	156 / 27	Saturday		20
21		Sunday	34 / 149	54 / 129	Holiday	Holiday	Saturday	No Work	139 / 44	157 / 26	Sunday		21
22		14 / 169	35 / 148	Saturday	Holiday	Holiday	Sunday	121 / 62	140 / 43	Saturday	178 / 5		22
23	Saturday	15 / 168	36 / 147	Sunday	Holiday	Holiday	101 / 82	122 / 61	141 / 42	Sunday	179 / 4		23
24	Sunday	16 / 167	Saturday	55 / 128	Holiday	Saturday	102 / 81	123 / 60	142 / 41	158 / 25	180 / 3	Saturday	24
25		17 / 166	Sunday	56 / 127	Holiday	Sunday	103 / 80	Saturday	Saturday	159 / 24	181 / 2	Sunday	25
26		18 / 165	37 / 146	57 / 126	Saturday	Holiday	104 / 79	Sunday	Sunday	160 / 23	182 / 1		26
27		Saturday	38 / 145	58 / 125	Sunday	Holiday	105 / 78	124 / 59	143 / 40	161 / 22	Saturday		27
28		Sunday	39 / 144	59 / 124	75 / 108	Holiday	Saturday	125 / 58	144 / 39	162 / 21	Sunday		28
29		19 / 164	40 / 143	Saturday	76 / 107	Holiday	Sunday		145 / 38	Saturday	Holiday		29
30	Saturday	20 / 163	41 / 142	Sunday	77 / 106	Holiday	106 / 77		146 / 37	Sunday			30
31	Sunday	21 / 162		60 / 123		Saturday	107 / 76		147 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	21	20	19	17	12	18	18	22	15	20	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.

Fulton County Schools
Where Students Come First

2022-23
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)

DRAFT

2022-2023 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
District Chef	29	A - 210
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

Job Title	Grade	Scale
Instructional Paraprofessional - Pre-K	NA	Pre-K 184
Inventory Processor Property Control	23	A - 235
Lead Supply Person	25	A - 235
Maintenance Mechanic 1	26	A - 235
Maintenance Mechanic 2	27	A - 235
Maintenance Mechanic 3	28	A - 235
Manager-In-Training (MIT), SNP	NA	SNP 182
Parent Liaison	22	A - 184
Physical Therapy Assistant	28	A - 190
Police Officer	28	A - 235
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
Police Investigator	28	A - 220
School Police Officer	28	A - 205
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	24	A - 235
Transition Coach	28	A - 190
Transportation Assistant	22	A - 184
Videographer	27	A - 235

Draft - 3% Increase
School Police Officers - moved to 200 days

Fulton County Board of Education
2022-2023 Non-Teaching Salary Schedule

Salary Scale A - Professional

235

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
23	$16.48	$16.94	$17.42	$17.90	$18.41	$18.92	$19.45	$19.99	$20.56	$21.13	$21.72	$22.33	$22.96	$23.60	$24.26	$24.94	$25.64	$26.36	$27.09	$27.85	$28.63	$29.43	$30.25
	$ 30,982	$ 31,847	$ 32,750	$ 33,652	$ 34,611	$ 35,570	$ 36,566	$ 37,581	$ 38,653	$ 39,724	$ 40,834	$ 41,980	$ 43,165	$ 44,368	$ 45,609	$ 46,887	$ 48,203	$ 49,557	$ 50,929	$ 52,358	$ 53,824	$ 55,328	$ 56,870
24	$17.18	$17.67	$18.16	$18.66	$19.19	$19.73	$20.28	$20.85	$21.43	$22.03	$22.65	$23.28	$23.94	$24.61	$25.30	$26.00	$26.73	$27.48	$28.24	$29.04	$29.85	$30.68	$31.55
	$ 32,298	$ 33,220	$ 34,141	$ 35,081	$ 36,077	$ 37,092	$ 38,126	$ 39,198	$ 40,288	$ 41,416	$ 42,582	$ 43,766	$ 45,007	$ 46,267	$ 47,564	$ 48,880	$ 50,252	$ 51,662	$ 53,091	$ 54,595	$ 56,118	$ 57,678	$ 59,314
25	$18.84	$19.37	$19.91	$20.47	$21.04	$21.63	$22.24	$22.86	$23.51	$24.15	$24.83	$25.53	$26.24	$26.98	$27.74	$28.51	$29.31	$30.13	$30.97	$31.84	$32.73	$33.65	$34.59
	$ 35,419	$ 36,416	$ 37,431	$ 38,484	$ 39,555	$ 40,664	$ 41,811	$ 42,977	$ 44,199	$ 45,402	$ 46,680	$ 47,996	$ 49,331	$ 50,722	$ 52,151	$ 53,599	$ 55,103	$ 56,644	$ 58,224	$ 59,859	$ 61,532	$ 63,262	$ 65,029
26	$20.76	$21.33	$21.93	$22.55	$23.18	$23.82	$24.49	$25.18	$25.88	$26.62	$27.36	$28.12	$28.91	$29.72	$30.56	$31.41	$32.29	$33.19	$34.12	$35.07	$36.06	$37.07	$38.10
	$ 39,029	$ 40,100	$ 41,228	$ 42,394	$ 43,578	$ 44,782	$ 46,041	$ 47,338	$ 48,654	$ 50,046	$ 51,437	$ 52,866	$ 54,351	$ 55,874	$ 57,443	$ 59,051	$ 60,705	$ 62,397	$ 64,146	$ 65,932	$ 67,793	$ 69,692	$ 71,628
27	$23.11	$23.76	$24.43	$25.11	$25.81	$26.53	$27.29	$28.05	$28.83	$29.63	$30.47	$31.32	$32.20	$33.09	$34.02	$34.98	$35.96	$36.97	$38.00	$39.07	$40.16	$41.28	$42.44
	$ 43,447	$ 44,669	$ 45,928	$ 47,207	$ 48,523	$ 49,876	$ 51,305	$ 52,734	$ 54,200	$ 55,704	$ 57,284	$ 58,882	$ 60,536	$ 62,209	$ 63,958	$ 65,762	$ 67,605	$ 69,504	$ 71,440	$ 73,452	$ 75,501	$ 77,606	$ 79,787
28	$25.85	$26.58	$27.33	$28.09	$28.88	$29.69	$30.52	$31.37	$32.25	$33.16	$34.08	$35.04	$36.02	$37.03	$38.06	$39.13	$40.22	$41.36	$42.51	$43.70	$44.92	$46.19	$47.47
	$ 48,598	$ 49,970	$ 51,380	$ 52,809	$ 54,294	$ 55,817	$ 57,378	$ 58,976	$ 60,630	$ 62,341	$ 64,070	$ 65,875	$ 67,718	$ 69,616	$ 71,553	$ 73,564	$ 75,614	$ 77,757	$ 79,919	$ 82,156	$ 84,450	$ 86,837	$ 89,244

220

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
25	$ 18.84	$ 19.37	$ 19.91	$ 20.47	$ 21.04	$ 21.63	$ 22.24	$ 22.86	$ 23.51	$ 24.15	$ 24.83	$ 25.53	$ 26.24	$ 26.98	$ 27.74	$ 28.51	$ 29.31	$ 30.13	$ 30.97	$ 31.84	$ 32.73	$ 33.65	$ 34.59
	$ 33,158	$ 34,091	$ 35,042	$ 36,027	$ 37,030	$ 38,069	$ 39,142	$ 40,234	$ 41,378	$ 42,504	$ 43,701	$ 44,933	$ 46,182	$ 47,485	$ 48,822	$ 50,178	$ 51,586	$ 53,029	$ 54,507	$ 56,038	$ 57,605	$ 59,224	$ 60,878
28	$ 25.86	$ 26.58	$ 27.33	$ 28.09	$ 28.88	$ 29.69	$ 30.52	$ 31.37	$ 32.25	$ 33.16	$ 34.08	$ 35.04	$ 36.02	$ 37.03	$ 38.06	$ 39.13	$ 40.22	$ 41.36	$ 42.51	$ 43.70	$ 44.92	$ 46.19	$ 47.47
	$ 45,514	$ 46,781	$ 48,101	$ 49,438	$ 50,829	$ 52,254	$ 53,715	$ 55,211	$ 56,760	$ 58,362	$ 59,981	$ 61,670	$ 63,395	$ 65,173	$ 66,986	$ 68,869	$ 70,787	$ 72,794	$ 74,818	$ 76,912	$ 79,059	$ 81,294	$ 83,547

210

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
25	$ 18.84	$ 19.37	$ 19.91	$ 20.47	$ 21.04	$ 21.63	$ 22.24	$ 22.86	$ 23.51	$ 24.15	$ 24.83	$ 25.53	$ 26.24	$ 26.98	$ 27.74	$ 28.51	$ 29.31	$ 30.13	$ 30.97	$ 31.84	$ 32.73	$ 33.65	$ 34.59
	$ 31,651	$ 32,542	$ 33,449	$ 34,390	$ 35,347	$ 36,338	$ 37,363	$ 38,405	$ 39,497	$ 40,572	$ 41,714	$ 42,890	$ 44,083	$ 45,326	$ 46,603	$ 47,897	$ 49,241	$ 50,618	$ 52,030	$ 53,491	$ 54,986	$ 56,532	$ 58,111
29	$ 33.88	$ 34.82	$ 35.80	$ 36.80	$ 37.83	$ 38.89	$ 39.99	$ 41.11	$ 42.25	$ 43.44	$ 44.65	$ 45.91	$ 47.18	$ 48.51	$ 49.86	$ 51.26	$ 52.70	$ 54.18	$ 55.69	$ 57.25	$ 58.85	$ 60.50	$ 62.19
	$ 56,918	$ 58,498	$ 60,144	$ 61,824	$ 63,554	$ 65,335	$ 67,183	$ 69,065	$ 70,980	$ 72,979	$ 75,012	$ 77,129	$ 79,262	$ 81,497	$ 83,765	$ 86,117	$ 88,536	$ 91,022	$ 93,559	$ 96,180	$ 98,868	$ 101,640	$ 104,479

School Police Officers

205

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
28	$ 25.86	$ 26.58	$ 27.33	$ 28.09	$ 28.88	$ 29.69	$ 30.52	$ 31.37	$ 32.25	$ 33.15	$ 34.08	$ 35.04	$ 36.02	$ 37.03	$ 38.06	$ 39.13	$ 40.22	$ 41.36	$ 42.51	$ 43.70	$ 44.92	$ 46.19	$ 47.47
	$ 42,410	$ 43,591	$ 44,821	$ 46,068	$ 47,363	$ 48,692	$ 50,053	$ 51,447	$ 52,890	$ 54,366	$ 55,891	$ 57,466	$ 59,073	$ 60,729	$ 62,418	$ 64,173	$ 65,961	$ 67,830	$ 69,716	$ 71,668	$ 73,669	$ 75,752	$ 77,851

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

Draft - 3% Increase
School Police Officers - moved to 200 days

Fulton County Board of Education
2022-2023 Non-Teaching Salary Schedule

Salary Scale A - Professional
Page 2

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	24	$ 17.18	$ 17.67	$ 18.16	$ 18.66	$ 19.19	$ 19.73	$ 20.28	$ 20.85	$ 21.43	$ 22.03	$ 22.65	$ 23.28	$ 23.94	$ 24.61	$ 25.30	$ 26.00	$ 26.73	$ 27.48	$ 28.24	$ 29.04	$ 29.85	$ 30.68	$ 31.55
		$ 26,114	$ 26,858	$ 27,603	$ 28,363	$ 29,169	$ 29,990	$ 30,826	$ 31,692	$ 32,574	$ 33,486	$ 34,428	$ 35,386	$ 36,389	$ 37,407	$ 38,456	$ 39,520	$ 40,630	$ 41,770	$ 42,925	$ 44,141	$ 45,372	$ 46,634	$ 47,956
	26	$ 20.76	$ 21.33	$ 21.93	$ 22.55	$ 23.18	$ 23.83	$ 24.49	$ 25.18	$ 25.88	$ 26.62	$ 27.36	$ 28.12	$ 28.91	$ 29.72	$ 30.56	$ 31.41	$ 32.29	$ 33.19	$ 34.12	$ 35.07	$ 36.06	$ 37.07	$ 38.10
		$ 31,555	$ 32,422	$ 33,334	$ 34,276	$ 35,234	$ 36,222	$ 37,225	$ 38,274	$ 39,338	$ 40,462	$ 41,587	$ 42,742	$ 43,943	$ 45,174	$ 46,451	$ 47,743	$ 49,081	$ 50,449	$ 51,862	$ 53,306	$ 54,811	$ 56,346	$ 57,912
	27	$ 23.11	$ 23.76	$ 24.43	$ 25.11	$ 25.81	$ 26.53	$ 27.29	$ 28.05	$ 28.83	$ 29.63	$ 30.47	$ 31.32	$ 32.20	$ 33.09	$ 34.02	$ 34.98	$ 35.96	$ 36.97	$ 38.00	$ 39.07	$ 40.16	$ 41.28	$ 42.44
		$ 35,127	$ 36,115	$ 37,134	$ 38,167	$ 39,231	$ 40,326	$ 41,481	$ 42,636	$ 43,822	$ 45,038	$ 46,314	$ 47,606	$ 48,944	$ 50,297	$ 51,710	$ 53,170	$ 54,659	$ 56,194	$ 57,760	$ 59,386	$ 61,043	$ 62,746	$ 64,509
	28	$ 25.86	$ 26.58	$ 27.33	$ 28.09	$ 28.88	$ 29.69	$ 30.52	$ 31.37	$ 32.25	$ 33.15	$ 34.08	$ 35.04	$ 36.02	$ 37.03	$ 38.06	$ 39.13	$ 40.22	$ 41.36	$ 42.51	$ 43.70	$ 44.92	$ 46.19	$ 47.47
		$ 39,307	$ 40,402	$ 41,542	$ 42,697	$ 43,898	$ 45,129	$ 46,390	$ 47,682	$ 49,020	$ 50,388	$ 51,802	$ 53,261	$ 54,750	$ 56,286	$ 57,851	$ 59,478	$ 61,134	$ 62,867	$ 64,615	$ 66,424	$ 68,278	$ 70,209	$ 72,154

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	$ 16.48	$ 16.94	$ 17.42	$ 17.90	$ 18.41	$ 18.92	$ 19.45	$ 19.99	$ 20.56	$ 21.13	$ 21.72	$ 22.33	$ 22.96	$ 23.60	$ 24.26	$ 24.94	$ 25.64	$ 26.36	$ 27.09	$ 27.85	$ 28.63	$ 29.43	$ 30.25
		$ 18,194	$ 18,702	$ 19,232	$ 19,762	$ 20,325	$ 20,888	$ 21,473	$ 22,069	$ 22,698	$ 23,328	$ 23,979	$ 24,652	$ 25,348	$ 26,054	$ 26,783	$ 27,534	$ 28,307	$ 29,101	$ 29,907	$ 30,746	$ 31,608	$ 32,491	$ 33,396
	24	$ 21.01	$ 21.50	$ 21.80	$ 22.00	$ 22.54	$ 23.07	$ 23.63	$ 24.21	$ 24.79	$ 25.40	$ 26.03	$ 26.67	$ 27.32	$ 28.00	$ 28.70	$ 29.41	$ 30.14	$ 30.90	$ 31.67	$ 32.48	$ 33.29	$ 34.15	$ 35.01
		$ 23,195	$ 23,736	$ 24,067	$ 24,288	$ 24,884	$ 25,469	$ 26,088	$ 26,728	$ 27,368	$ 28,042	$ 28,737	$ 29,444	$ 30,161	$ 30,912	$ 31,685	$ 32,469	$ 33,275	$ 34,114	$ 34,964	$ 35,858	$ 36,752	$ 37,702	$ 38,651

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	$ 16.48	$ 16.94	$ 17.42	$ 17.90	$ 18.41	$ 18.92	$ 19.45	$ 19.99	$ 20.56	$ 21.13	$ 21.72	$ 22.33	$ 22.96	$ 23.60	$ 24.26	$ 24.94	$ 25.64	$ 26.36	$ 27.09	$ 27.85	$ 28.63	$ 29.43	$ 30.25
		$ 24,259	$ 24,936	$ 25,642	$ 26,349	$ 27,100	$ 27,850	$ 28,630	$ 29,425	$ 30,264	$ 31,103	$ 31,972	$ 32,870	$ 33,797	$ 34,739	$ 35,711	$ 36,712	$ 37,742	$ 38,802	$ 39,876	$ 40,995	$ 42,143	$ 43,321	$ 44,528

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	$16.48	$16.94	$17.42	$17.90	$18.41	$18.92	$19.45	$19.99	$20.56	$21.13	$21.72	$22.33	$22.96	$23.60	$24.26	$24.94	$25.64	$26.36	$27.09	$27.85	$28.63	$29.43	$30.25
		$ 30,982	$ 31,847	$ 32,750	$ 33,652	$ 34,611	$ 35,570	$ 36,566	$ 37,581	$ 38,653	$ 39,724	$ 40,834	$ 41,980	$ 43,165	$ 44,368	$ 45,609	$ 46,887	$ 48,203	$ 49,557	$ 50,929	$ 52,358	$ 53,824	$ 55,328	$ 56,870
	23	$19.02	$19.56	$20.11	$20.67	$21.25	$21.85	$22.45	$23.08	$23.73	$24.39	$25.08	$25.78	$26.50	$27.24	$28.01	$28.79	$29.59	$30.43	$31.28	$32.16	$33.05	$33.98	$34.93
		$ 35,758	$ 36,773	$ 37,807	$ 38,860	$ 39,950	$ 41,078	$ 42,206	$ 43,390	$ 44,612	$ 45,853	$ 47,150	$ 48,466	$ 49,820	$ 51,211	$ 52,659	$ 54,125	$ 55,629	$ 57,208	$ 58,806	$ 60,461	$ 62,134	$ 63,882	$ 65,668
	25	$21.63	$22.24	$22.86	$23.49	$24.15	$24.83	$25.52	$26.24	$26.98	$27.74	$28.51	$29.30	$30.13	$30.97	$31.84	$32.73	$33.65	$34.59	$35.56	$36.56	$37.57	$38.63	$39.71
		$ 40,664	$ 41,811	$ 42,977	$ 44,161	$ 45,402	$ 46,680	$ 47,978	$ 49,331	$ 50,722	$ 52,151	$ 53,599	$ 55,084	$ 56,644	$ 58,224	$ 59,859	$ 61,532	$ 63,262	$ 65,029	$ 66,853	$ 68,733	$ 70,632	$ 72,624	$ 74,655

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

Draft

2022-2023 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 Accounting Services	Coord 32	B - 235
Coord Accounts Payable	Coord 32	B - 235
Coord ADA Compliance & Administration	Coord 32	B - 235
Coord Advanced Studies	Coord 32	B - 235
Coord Architecture & Engineering	Coord 32	B - 235
Coord Assessment	Coord 32	B - 235
Coord Budget Services	Coord 31	B - 235
Coord Charter Schools	Coord 32	B - 235
Coord Continuous Improvement	Coord 32	B - 235
Coord Continuous Improvement, Academics	Coord 32	B - 235
Coord Middle/High School Counseling	Coord 32	B - 235
Coord Data Utilization	Coord 32	B - 235
Coord Early Childhood	Coord 32	B - 235
Coord Elementary School Counseling	Coord 32	B - 235
Coord Environmental Services	Coord 31	B - 235
Coord Enterprise Applications	Coord 32	B - 235
Coord ESOL	Coord 32	B - 235
Coord Federal Programs	Coord 32	B - 235
Coord Grant Development	Coord 32	B - 235
Coord Health/Physical Education	Coord 32	B - 235
Coord Infrastructure Administration	Coord 32	B - 235
Coord Innovative Curriculum & Instruction	Coord 32	B - 235
Coord Intervention Services	Coord 32	B - 235
Coord IT Training and Support	Coord 32	B - 235
Coord Learning & Development	Coord 31	B - 235
Coord Local School Accounting	Coord 32	B - 235
Coord Master Scheduling Support	Coord 31	B - 235
Coord Network Administration	Coord 31	B - 235
Coord Operational Planning	Coord 32	B - 235
Coord Operations Support	Coord 32	B - 235
Coord Performing Arts	Coord 32	B - 235
Coord Portables & Renovations	Coord 32	B - 235
Coord Program Evaluation	Coord 32	B - 235
Coord Retirement Services	Coord 32	B - 235
Coord Safety and Security	Coord 31	B - 235
Coord SAP Payroll and Benefits	Coord 32	B - 235
Coord SAP SuccessFactors	Coord 32	B - 235
Coord School Government & Flexibility	Coord 32	B - 235
Coord School Nutrition Program	Coord 32	B - 235
Coord School Technology Support	Coord 32	B - 235
Coord Services for Exceptional Children	Coord 32	B - 235
Coord Social Work Services	Coord 31	B - 235
Coord Special Instructional Programs	Coord 32	B - 235
Coord, Student Discipline/Title IX	Coord 32	B - 235
Coord Student Information Support Svcs	Coord 32	B - 235
Coord Student Information Technology Svcs	Coord 32	B - 235
Coord Talent Management	Coord 32	B - 235
Coord Technology Services Support	Coord 31	B - 235
Coord Transportation	Coord 32	B - 235
Coord Utilities Services	Coord 32	B - 235
Coord Virtual Learning	Coord 32	B - 235
Coord Visual Arts, Drama and Dance	Coord 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	38	B - 235
Deputy Chief Operations Officer	38	B - 235
Developer	31	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 Employee Time & Attendance Mgnt	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 School Improvement, MS	34	B - 235
Dir Services for Exceptional Children	33	B - 235

Draft

2022-2023 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Dir Science	33	B - 235
Dir Social Studies	33	B - 235
Dir Specials	34	B - 235
Dir Stud Discipline, Prevention & Intervention	33	B - 235
Dir Information & Instruction Applications	34	B - 235
Dir Student Support	33	B - 235
Dir Talent Recruitment	34	B - 235
Dir Talent Staffing	34	B - 235
Dir Technology Support	34	B - 235
Dir Transportation	34	B - 235
Exec Dir Academic Programs	35	B - 235
Exec Dir Data and Accountability	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 Information Technology	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 School Nutrition Program	35	B - 235
Exec Dir Special Projects	35	B - 235
Exec Dir Strategy	35	B - 235
Exec Dir 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 Certification	30	B - 235
Mgr Communications	31	B - 235
Mgr Data Utilization	31	B - 235

Job Title	Grade	Scale
Mgr Employee Compensation	31	B - 235
Mgr Internal Audit	31	B - 235
Mgr Leave Administration	30	B - 235
Mgr Records Management	30	B - 235
Mgr Org Management	31	B - 235
Mgr Substitute Services	30	B - 235
Museum Curator	30	B - 235
Operational Planning Analyst	30	B - 235
Personnel Investigator	30	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 S/4 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 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 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

DRAFT - 3% Increase
Recurring Retention: Director, Asst. Sup/Deputy Chief; Ex. Director, Division Chief and Coordinators

Fulton County Board of Education
2022-2023 Non-Teaching Salary Schedule

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	$ 63,690	$ 65,473	$ 67,306	$ 69,191	$ 71,129	$ 73,121	$ 75,168	$ 77,273	$ 79,436	$ 81,660	$ 83,946	$ 86,296	$ 88,713	$ 91,196	$ 93,751	$ 96,376	$ 99,075	$ 101,848
	30	$ 67,627	$ 69,520	$ 71,468	$ 73,469	$ 75,526	$ 77,640	$ 79,814	$ 82,049	$ 84,347	$ 86,708	$ 89,136	$ 91,632	$ 94,198	$ 96,835	$ 99,547	$ 102,335	$ 105,200	$ 108,146
	31	$ 72,300	$ 74,325	$ 76,406	$ 78,545	$ 80,744	$ 83,005	$ 85,328	$ 87,718	$ 90,174	$ 92,699	$ 95,295	$ 97,963	$ 100,706	$ 103,526	$ 106,425	$ 109,405	$ 112,468	$ 115,616
	32	$ 77,773	$ 79,951	$ 82,190	$ 84,490	$ 86,856	$ 89,289	$ 91,788	$ 94,358	$ 97,001	$ 99,716	$ 102,509	$ 105,379	$ 108,330	$ 111,364	$ 114,481	$ 117,687	$ 120,983	$ 124,370
	33	$ 87,248	$ 89,607	$ 92,031	$ 94,524	$ 97,086	$ 99,721	$ 102,430	$ 105,214	$ 108,075	$ 111,017	$ 114,042	$ 117,151	$ 120,347	$ 123,632	$ 127,010	$ 130,482	$ 134,052	$ 137,722
	34	$ 94,856	$ 97,428	$ 100,072	$ 102,791	$ 105,585	$ 108,458	$ 111,411	$ 114,446	$ 117,566	$ 120,773	$ 124,071	$ 127,461	$ 130,947	$ 134,529	$ 138,211	$ 141,997	$ 145,889	$ 149,889
	35	$ 99,593	$ 102,255	$ 104,992	$ 107,806	$ 110,698	$ 113,671	$ 116,728	$ 119,870	$ 123,101	$ 126,422	$ 129,836	$ 133,345	$ 136,952	$ 140,661	$ 144,474	$ 148,392	$ 152,421	$ 156,563
	36	$ 101,896	$ 104,749	$ 107,682	$ 110,697	$ 113,796	$ 116,983	$ 120,259	$ 123,626	$ 127,088	$ 130,646	$ 134,305	$ 138,064	$ 141,931	$ 145,906	$ 149,991	$ 154,190	$ 158,507	$ 162,945
	37	$ 109,950	$ 113,029	$ 116,193	$ 119,447	$ 122,791	$ 126,230	$ 129,764	$ 133,396	$ 137,132	$ 140,972	$ 144,919	$ 148,976	$ 153,147	$ 157,436	$ 161,844	$ 166,375	$ 171,034	$ 175,822
	38	$ 123,382	$ 126,725	$ 130,162	$ 133,693	$ 137,325	$ 141,058	$ 144,896	$ 148,841	$ 152,897	$ 157,065	$ 161,350	$ 165,756	$ 170,286	$ 174,942	$ 179,728	$ 184,649	$ 189,707	$ 194,906
	39	$ 142,536	$ 146,191	$ 149,948	$ 153,810	$ 157,780	$ 161,862	$ 166,058	$ 170,372	$ 174,806	$ 179,365	$ 184,051	$ 188,869	$ 193,821	$ 198,912	$ 204,145	$ 209,525	$ 215,056	$ 220,742

****Disclaimer: The Retention Stipends applied to the Director (Gr. 33 & 34), Asst Sup/Deputy Chief (Gr 38), Executive Director (Gr 35) and Division Chief (Cabinet) (Gr 39) schedules are non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the retention stipend amount could be adjusted or eliminated in total. Director Stipend = $3,000, Asst. Sup / Dep. Chief Stipend = $4,000, Executive Director Stipend = $4,500; Division Chief (Cabinet) Stipend = $12,000**

Coordinators

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
235	31	$ 74,300	$ 76,325	$ 78,406	$ 80,545	$ 82,744	$ 85,005	$ 87,328	$ 89,718	$ 92,174	$ 94,699	$ 97,295	$ 99,963	$ 102,706	$ 105,526	$ 108,425	$ 111,405	$ 114,468	$ 117,616
	32	$ 79,773	$ 81,951	$ 84,190	$ 86,490	$ 88,856	$ 91,289	$ 93,788	$ 96,358	$ 99,001	$ 101,716	$ 104,509	$ 107,379	$ 110,330	$ 113,364	$ 116,481	$ 119,687	$ 122,983	$ 126,370

****Disclaimer: The Retention Stipends applied to the Coordinator (Gr. 31 & 32) schedules are non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the retention stipend amount could be adjusted or eliminated in total. Coordinator Stipend = $2,000**

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
190	29	$ 51,492	$ 52,934	$ 54,416	$ 55,939	$ 57,506	$ 59,116	$ 60,772	$ 62,474	$ 64,224	$ 66,022	$ 67,871	$ 69,771	$ 71,725	$ 73,735	$ 75,799	$ 77,921	$ 80,103	$ 82,346
	30	$ 54,679	$ 56,209	$ 57,783	$ 59,401	$ 61,064	$ 62,773	$ 64,531	$ 66,338	$ 68,195	$ 70,105	$ 72,067	$ 74,085	$ 76,159	$ 78,291	$ 80,484	$ 82,738	$ 85,054	$ 87,437

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	$ 60,168	$ 61,709	$ 63,292	$ 64,921	$ 66,594	$ 68,314	$ 70,083	$ 71,901	$ 73,769	$ 75,691	$ 77,666	$ 79,697	$ 81,785	$ 83,930	$ 86,137	$ 88,404	$ 90,735	$ 93,131

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	$ 61,578	$ 63,158	$ 64,783	$ 66,452	$ 68,169	$ 69,933	$ 71,746	$ 73,611	$ 75,529	$ 77,499	$ 79,525	$ 81,607	$ 83,748	$ 85,949	$ 88,211	$ 90,537	$ 92,928	$ 95,386

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	$ 62,989	$ 64,609	$ 66,274	$ 67,985	$ 69,745	$ 71,553	$ 73,412	$ 75,324	$ 77,288	$ 79,309	$ 81,384	$ 83,519	$ 85,714	$ 87,970	$ 90,289	$ 92,672	$ 95,123	$ 97,643

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

DRAFT

2022-2023 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

Draft 3% Increase
Plus $2000
Principal Recurring Retention

Fulton County Board of Education
2022-2023 Non-Teaching Salary Schedule

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	$ 98,439	$ 100,882	$ 103,394	$ 105,977	$ 108,632	$ 111,362	$ 114,167	$ 117,052	$ 120,017	$ 123,064	$ 126,199	$ 129,419	$ 132,731	$ 136,135	$ 139,635	$ 143,232
	34	$ 107,824	$ 110,487	$ 113,227	$ 116,042	$ 118,936	$ 121,913	$ 124,972	$ 128,117	$ 131,350	$ 134,673	$ 138,089	$ 141,602	$ 145,213	$ 148,924	$ 152,740	$ 156,663
	35	$ 112,673	$ 115,432	$ 118,267	$ 121,183	$ 124,181	$ 127,260	$ 130,427	$ 133,682	$ 137,030	$ 140,471	$ 144,008	$ 147,644	$ 151,382	$ 155,225	$ 159,175	$ 163,235

****Disclaimer: The Retention Stipend applied to the Principal schedule is non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the retention stipend amount could be adjusted or eliminated in total. ES Stipend = $6,000; MS Stipend = $7,500; HS Stipend = $9,000**

Assistant Principal - High School

		Step															
	Grade	1-3	4		6	7	8	9	10	11	12	13	14	15	16	17	18
225	32	$ 82,300	$ 84,460	$ 86,680	$ 88,964	$ 91,310	$ 93,723	$ 96,203	$ 98,753	$ 101,374	$ 104,068	$ 106,838	$ 109,684	$ 112,612	$ 115,620	$ 118,713	$ 121,893

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	$ 75,277	$ 77,240	$ 79,259	$ 81,334	$ 83,467	$ 85,660	$ 87,914	$ 90,232	$ 92,614	$ 95,064	$ 97,581	$ 100,168	$ 102,828	$ 105,563	$ 108,374	$ 111,264
	32	$ 80,587	$ 82,698	$ 84,871	$ 87,103	$ 89,398	$ 91,756	$ 94,181	$ 96,673	$ 99,236	$ 101,870	$ 104,579	$ 107,363	$ 110,224	$ 113,166	$ 116,191	$ 119,299

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days.
In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.
Any days missed due to inclement weather will be made up strictly based on school system need.

Fulton County Schools
Where Students Come First

2022-23
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**

DRAFT

2022-2023 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

Draft 3% Increase
Plus $2000

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2022-2023 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$4,360	$52,316	$4,792	$57,510	$5,186	$62,237	$5,541	$66,486
1	$4,360	$52,316	$4,792	$57,510	$5,186	$62,237	$5,541	$66,486
2	$4,391	$52,694	$4,827	$57,926	$5,225	$62,704	$5,581	$66,978
3	$4,391	$52,694	$4,827	$57,926	$5,225	$62,704	$5,581	$66,978
4	$4,510	$54,118	$4,958	$59,502	$5,365	$64,381	$5,734	$68,806
5	$4,510	$54,118	$4,958	$59,502	$5,365	$64,381	$5,734	$68,806
6	$4,708	$56,501	$5,181	$62,175	$5,610	$67,317	$6,090	$73,079
7	$4,708	$56,501	$5,181	$62,175	$5,681	$68,175	$6,259	$75,109
8	$4,768	$57,219	$5,286	$63,435	$5,916	$70,986	$6,521	$78,249
9	$4,830	$57,963	$5,432	$65,187	$6,080	$72,966	$6,703	$80,442
10	$4,953	$59,438	$5,451	$65,414	$6,080	$72,966	$6,703	$80,442
11	$5,080	$60,963	$5,590	$67,078	$6,253	$75,033	$6,893	$82,711
12	$5,210	$62,515	$5,735	$68,818	$6,253	$75,033	$6,893	$82,711
13	$5,344	$64,129	$5,885	$70,621	$6,426	$77,114	$7,086	$85,031
14	$5,482	$65,780	$6,037	$72,449	$6,544	$78,526	$7,086	$85,031
15	$5,522	$66,259	$6,080	$72,966	$6,592	$79,106	$7,150	$85,800
16	$5,665	$67,986	$6,238	$74,857	$6,764	$81,173	$7,238	$86,859
17	$5,810	$69,726	$6,401	$76,811	$6,942	$83,304	$7,429	$89,153
18	$5,962	$71,541	$6,570	$78,841	$7,125	$85,498	$7,625	$91,499
19	$6,116	$73,394	$6,742	$80,908	$7,311	$87,729	$7,827	$93,919
20	$6,276	$75,311	$6,918	$83,014	$7,504	$90,049	$8,034	$96,403
21	$6,276	$75,311	$6,918	$83,014	$7,504	$90,049	$8,034	$96,403
22	$6,276	$75,311	$6,918	$83,014	$7,504	$90,049	$8,034	$96,403
23	$6,378	$76,534	$7,031	$84,375	$7,629	$91,549	$8,166	$97,991
24	$6,378	$76,534	$7,031	$84,375	$7,629	$91,549	$8,166	$97,991
25	$6,545	$78,538	$7,217	$86,607	$7,831	$93,970	$8,382	$100,589
26	$6,715	$80,581	$7,405	$88,864	$8,038	$96,453	$8,605	$103,261
OVER 26	$6,715	$80,581	$7,405	$88,864	$8,038	$96,453	$8,605	$103,261
OS*: FY09 Only	$6,893	$82,711	$7,602	$91,221	$8,251	$99,013	$8,835	$106,022

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

Draft 3% Increase
Plus $2000

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2022-2023 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$4,846	$58,153	$5,281	$63,372	$5,673	$68,075	$6,027	$72,323
1	$4,846	$58,153	$5,281	$63,372	$5,673	$68,075	$6,027	$72,323
2	$4,882	$58,581	$5,318	$63,813	$5,716	$68,592	$6,072	$72,865
3	$4,882	$58,581	$5,318	$63,813	$5,716	$68,592	$6,072	$72,865
4	$5,015	$60,183	$5,464	$65,565	$5,871	$70,457	$6,239	$74,869
5	$5,015	$60,183	$5,464	$65,565	$5,871	$70,457	$6,239	$74,869
6	$5,226	$62,716	$5,695	$68,339	$6,124	$73,483	$6,513	$78,160
7	$5,226	$62,716	$5,695	$68,339	$6,124	$73,483	$6,606	$79,270
8	$5,285	$63,422	$5,763	$69,158	$6,197	$74,366	$6,776	$81,312
9	$5,345	$64,141	$5,830	$69,966	$6,270	$75,235	$7,039	$84,464
10	$5,469	$65,628	$5,965	$71,580	$6,420	$77,038	$7,220	$86,644
11	$5,595	$67,141	$6,106	$73,269	$6,572	$78,866	$7,220	$86,644
12	$5,726	$68,717	$6,253	$75,033	$6,731	$80,770	$7,408	$88,901
13	$5,859	$70,305	$6,399	$76,786	$6,893	$82,711	$7,408	$88,901
14	$5,999	$71,982	$6,552	$78,627	$7,059	$84,703	$7,603	$91,234
15	$6,029	$72,348	$6,587	$79,043	$7,095	$85,145	$7,669	$92,024
16	$6,170	$74,037	$6,746	$80,946	$7,269	$87,224	$7,746	$92,948
17	$6,318	$75,815	$6,907	$82,888	$7,446	$89,355	$7,936	$95,230
18	$6,468	$77,618	$7,075	$84,905	$7,628	$91,536	$8,131	$97,575
19	$6,623	$79,471	$7,247	$86,960	$7,815	$93,780	$8,333	$99,996
20	$6,781	$81,375	$7,423	$89,078	$8,008	$96,100	$8,539	$102,467
21	$6,781	$81,375	$7,423	$89,078	$8,008	$96,100	$8,539	$102,467
22	$6,781	$81,375	$7,423	$89,078	$8,008	$96,100	$8,539	$102,467
23	$6,865	$82,383	$7,518	$90,212	$8,116	$97,386	$8,655	$103,866
24	$6,865	$82,383	$7,518	$90,212	$8,116	$97,386	$8,655	$103,866
25	$7,031	$84,375	$7,704	$92,444	$8,317	$99,807	$8,872	$106,464
26	$7,203	$86,430	$7,893	$94,713	$8,524	$102,290	$9,094	$109,123
OVER 26	$7,203	$86,430	$7,893	$94,713	$8,524	$102,290	$9,094	$109,123
OS*: FY09 Only	$7,380	$88,561	$8,088	$97,059	$8,737	$104,850	$9,322	$111,859

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

Draft $3000 above FY23 Tchr

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2022-2023 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$4,610	$55,316	$5,042	$60,510	$5,436	$65,237	$5,791	$69,486
1	$4,610	$55,316	$5,042	$60,510	$5,436	$65,237	$5,791	$69,486
2	$4,641	$55,694	$5,077	$60,926	$5,475	$65,704	$5,831	$69,978
3	$4,641	$55,694	$5,077	$60,926	$5,475	$65,704	$5,831	$69,978
4	$4,760	$57,118	$5,208	$62,502	$5,615	$67,381	$5,984	$71,806
5	$4,760	$57,118	$5,208	$62,502	$5,615	$67,381	$5,984	$71,806
6	$4,958	$59,501	$5,431	$65,175	$5,860	$70,317	$6,340	$76,079
7	$4,958	$59,501	$5,431	$65,175	$5,931	$71,175	$6,509	$78,109
8	$5,018	$60,219	$5,536	$66,435	$6,166	$73,986	$6,771	$81,249
9	$5,080	$60,963	$5,682	$68,187	$6,330	$75,966	$6,953	$83,442
10	$5,203	$62,438	$5,701	$68,414	$6,330	$75,966	$6,953	$83,442
11	$5,330	$63,963	$5,840	$70,078	$6,503	$78,033	$7,143	$85,711
12	$5,460	$65,515	$5,985	$71,818	$6,503	$78,033	$7,143	$85,711
13	$5,594	$67,129	$6,135	$73,621	$6,676	$80,114	$7,336	$88,031
14	$5,732	$68,780	$6,287	$75,449	$6,794	$81,526	$7,336	$88,031
15	$5,772	$69,259	$6,330	$75,966	$6,842	$82,106	$7,400	$88,800
16	$5,915	$70,986	$6,488	$77,857	$7,014	$84,173	$7,488	$89,859
17	$6,060	$72,726	$6,651	$79,811	$7,192	$86,304	$7,679	$92,153
18	$6,212	$74,541	$6,820	$81,841	$7,375	$88,498	$7,875	$94,499
19	$6,366	$76,394	$6,992	$83,908	$7,561	$90,729	$8,077	$96,919
20	$6,526	$78,311	$7,168	$86,014	$7,754	$93,049	$8,284	$99,403
21	$6,526	$78,311	$7,168	$86,014	$7,754	$93,049	$8,284	$99,403
22	$6,526	$78,311	$7,168	$86,014	$7,754	$93,049	$8,284	$99,403
23	$6,628	$79,534	$7,281	$87,375	$7,879	$94,549	$8,416	$100,991
24	$6,628	$79,534	$7,281	$87,375	$7,879	$94,549	$8,416	$100,991
25	$6,795	$81,538	$7,467	$89,607	$8,081	$96,970	$8,632	$103,589
26	$6,965	$83,581	$7,655	$91,864	$8,288	$99,453	$8,855	$106,261
OVER 26	$6,965	$83,581	$7,655	$91,864	$8,288	$99,453	$8,855	$106,261
OS: FY09 Only*	$7,143	$85,711	$7,852	$94,221	$8,501	$102,013	$9,085	$109,022

**** Disclaimer: The SPED Supplement of $3,000 is non-entitled salary and considered year to year. Depending on annual FCBOE Budgets, the supplement amount could be adjusted or eliminated in total.**

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

Draft 3% Increase

FULTON COUNTY BOARD OF EDUCATION
ATHLETIC DIRECTOR
SALARY SCHEDULE
2022-2023 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$4,431	$53,171	$4,919	$59,027	$5,363	$64,356	$5,762	$69,146
1	$4,431	$53,171	$4,919	$59,027	$5,363	$64,356	$5,762	$69,146
2	$4,466	$53,597	$4,958	$59,496	$5,407	$64,882	$5,808	$69,700
3	$4,466	$53,597	$4,958	$59,496	$5,407	$64,882	$5,808	$69,700
4	$4,510	$54,122	$5,005	$60,063	$5,455	$65,465	$5,863	$70,354
5	$4,510	$54,122	$5,005	$60,063	$5,455	$65,465	$5,863	$70,354
6	$4,729	$56,752	$5,252	$63,021	$5,725	$68,705	$6,256	$75,073
7	$4,729	$56,752	$5,252	$63,021	$5,805	$69,658	$6,443	$77,319
8	$4,796	$57,549	$5,368	$64,413	$6,064	$72,771	$6,732	$80,787
9	$4,864	$58,372	$5,530	$66,360	$6,247	$74,959	$6,935	$83,217
10	$5,001	$60,007	$5,550	$66,602	$6,247	$74,959	$6,935	$83,217
11	$5,140	$61,684	$5,704	$68,450	$6,436	$77,232	$7,143	$85,719
12	$5,284	$63,404	$5,864	$70,369	$6,436	$77,232	$7,143	$85,719
13	$5,432	$65,180	$6,030	$72,358	$6,628	$79,536	$7,358	$88,292
14	$5,585	$67,015	$6,198	$74,376	$6,758	$81,099	$7,358	$88,292
15	$5,741	$68,889	$6,371	$76,451	$6,948	$83,373	$7,577	$90,920
16	$5,903	$70,838	$6,549	$78,584	$7,142	$85,704	$7,676	$92,115
17	$6,067	$72,799	$6,732	$80,787	$7,342	$88,106	$7,892	$94,701
18	$6,237	$74,846	$6,923	$83,075	$7,548	$90,579	$8,112	$97,344
19	$6,411	$76,935	$7,117	$85,406	$7,758	$93,094	$8,339	$100,074
20	$6,591	$79,096	$7,315	$87,780	$7,976	$95,710	$8,573	$102,873
21	$6,591	$79,096	$7,315	$87,780	$7,976	$95,710	$8,573	$102,873
22	$6,591	$79,096	$7,315	$87,780	$7,976	$95,710	$8,573	$102,873
23	$6,706	$80,474	$7,443	$89,314	$8,117	$97,401	$8,722	$104,663
24	$6,706	$80,474	$7,443	$89,314	$8,117	$97,401	$8,722	$104,663
25	$6,894	$82,734	$7,652	$91,830	$8,344	$100,130	$8,966	$107,592
26	$7,086	$85,037	$7,865	$94,375	$8,577	$102,930	$9,217	$110,606
OVER 26	$7,086	$85,037	$7,865	$94,375	$8,577	$102,930	$9,217	$110,606
OS: FY09 Only*	$7,287	$87,439	$8,086	$97,032	$8,818	$105,815	$9,477	$113,718

"No Work" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their established sick/vacation leave quotas** in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

Fulton County Schools
Where Students Come First

2022-23
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule

Draft 3% Increase

Fulton County Board of Education
2022-2023
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	*$ 16.48*	*$ 16.94*	*$ 17.42*	*$ 17.90*	*$ 18.41*	*$ 18.92*	*$ 19.45*	*$ 19.99*	*$ 20.56*	*$ 21.13*	*$ 21.72*	*$ 22.33*	*$ 22.96*	*$ 23.60*	*$ 24.26*	*$ 24.94*	*$ 25.64*	*$ 26.36*	*$ 27.09*	*$ 27.85*	*$ 28.63*	*$ 29.43*	*$ 30.25*
4.0	*Annual*	$ 11,997	$ 12,332	$ 12,682	$ 13,031	$ 13,402	$ 13,774	$ 14,160	$ 14,553	$ 14,968	$ 15,383	$ 15,812	$ 16,256	$ 16,715	$ 17,181	$ 17,661	$ 18,156	$ 18,666	$ 19,190	$ 19,722	$ 20,275	$ 20,843	$ 21,425	$ 22,022
	Period	$ 499.89	$ 513.85	$ 528.41	$ 542.97	$ 558.44	$ 573.91	$ 589.98	$ 606.36	$ 623.65	$ 640.94	$ 658.84	$ 677.34	$ 696.45	$ 715.87	$ 735.89	$ 756.51	$ 777.75	$ 799.59	$ 821.73	$ 844.78	$ 868.44	$ 892.71	$ 917.58
4.5	*Annual*	$ 13,497	$ 13,874	$ 14,267	$ 14,660	$ 15,078	$ 15,495	$ 15,930	$ 16,372	$ 16,839	$ 17,305	$ 17,789	$ 18,288	$ 18,804	$ 19,328	$ 19,869	$ 20,426	$ 20,999	$ 21,589	$ 22,187	$ 22,809	$ 23,448	$ 24,103	$ 24,775
	Period	$ 562.38	$ 578.08	$ 594.46	$ 610.84	$ 628.24	$ 645.65	$ 663.73	$ 682.16	$ 701.61	$ 721.06	$ 741.20	$ 762.01	$ 783.51	$ 805.35	$ 827.87	$ 851.08	$ 874.97	$ 899.54	$ 924.45	$ 950.38	$ 977.00	$ 1,004.30	$ 1,032.28
5.0	*Annual*	$ 14,997	$ 15,415	$ 15,852	$ 16,289	$ 16,753	$ 17,217	$ 17,700	$ 18,191	$ 18,710	$ 19,228	$ 19,765	$ 20,320	$ 20,894	$ 21,476	$ 22,077	$ 22,695	$ 23,332	$ 23,988	$ 24,652	$ 25,344	$ 26,053	$ 26,781	$ 27,528
	Period	$ 624.87	$ 642.31	$ 660.51	$ 678.71	$ 698.05	$ 717.38	$ 737.48	$ 757.95	$ 779.57	$ 801.18	$ 823.55	$ 846.68	$ 870.57	$ 894.83	$ 919.86	$ 945.64	$ 972.18	$ 999.48	$ 1,027.16	$ 1,055.98	$ 1,085.55	$ 1,115.89	$ 1,146.98
5.5	*Annual*	$ 16,496	$ 16,957	$ 17,437	$ 17,918	$ 18,428	$ 18,939	$ 19,469	$ 20,010	$ 20,581	$ 21,151	$ 21,742	$ 22,352	$ 22,983	$ 23,624	$ 24,284	$ 24,965	$ 25,666	$ 26,386	$ 27,117	$ 27,878	$ 28,659	$ 29,459	$ 30,280
	Period	$ 687.35	$ 706.54	$ 726.56	$ 746.58	$ 767.85	$ 789.12	$ 811.23	$ 833.75	$ 857.52	$ 881.30	$ 905.91	$ 931.35	$ 957.62	$ 984.32	$ 1,011.84	$ 1,040.21	$ 1,069.40	$ 1,099.43	$ 1,129.88	$ 1,161.58	$ 1,194.11	$ 1,227.48	$ 1,261.68
6.0	*Annual*	$ 17,996	$ 18,498	$ 19,023	$ 19,547	$ 20,104	$ 20,661	$ 21,239	$ 21,829	$ 22,452	$ 23,074	$ 23,718	$ 24,384	$ 25,072	$ 25,771	$ 26,492	$ 27,234	$ 27,999	$ 28,785	$ 29,582	$ 30,412	$ 31,264	$ 32,138	$ 33,033
	Period	$ 749.84	$ 770.77	$ 792.61	$ 814.45	$ 837.66	$ 860.86	$ 884.98	$ 909.55	$ 935.48	$ 961.42	$ 988.26	$ 1,016.02	$ 1,044.68	$ 1,073.80	$ 1,103.83	$ 1,134.77	$ 1,166.62	$ 1,199.38	$ 1,232.60	$ 1,267.18	$ 1,302.67	$ 1,339.07	$ 1,376.38
6.5	*Annual*	$ 19,496	$ 20,040	$ 20,608	$ 21,176	$ 21,779	$ 22,382	$ 23,009	$ 23,648	$ 24,322	$ 24,997	$ 25,695	$ 26,416	$ 27,162	$ 27,919	$ 28,700	$ 29,504	$ 30,332	$ 31,184	$ 32,047	$ 32,947	$ 33,869	$ 34,816	$ 35,786
	Period	$ 812.33	$ 835.00	$ 858.66	$ 882.32	$ 907.46	$ 932.60	$ 958.72	$ 985.34	$ 1,013.44	$ 1,041.53	$ 1,070.62	$ 1,100.68	$ 1,131.74	$ 1,163.28	$ 1,195.82	$ 1,229.33	$ 1,263.84	$ 1,299.33	$ 1,335.31	$ 1,372.77	$ 1,411.22	$ 1,450.65	$ 1,491.07
7.0	*Annual*	$ 20,996	$ 21,582	$ 22,193	$ 22,805	$ 23,454	$ 24,104	$ 24,779	$ 25,467	$ 26,193	$ 26,920	$ 27,671	$ 28,448	$ 29,251	$ 30,066	$ 30,907	$ 31,774	$ 32,665	$ 33,583	$ 34,513	$ 35,481	$ 36,475	$ 37,494	$ 38,539
	Period	$ 874.81	$ 899.23	$ 924.71	$ 950.19	$ 977.26	$ 1,004.34	$ 1,032.47	$ 1,061.14	$ 1,091.39	$ 1,121.65	$ 1,152.97	$ 1,185.35	$ 1,218.79	$ 1,252.77	$ 1,287.80	$ 1,323.90	$ 1,361.06	$ 1,399.28	$ 1,438.03	$ 1,478.37	$ 1,519.78	$ 1,562.24	$ 1,605.77
7.5	*Annual*	$ 22,495	$ 23,123	$ 23,778	$ 24,434	$ 25,130	$ 25,826	$ 26,549	$ 27,286	$ 28,064	$ 28,842	$ 29,648	$ 30,480	$ 31,340	$ 32,214	$ 33,115	$ 34,043	$ 34,999	$ 35,981	$ 36,978	$ 38,015	$ 39,080	$ 40,172	$ 41,291
	Period	$ 937.30	$ 963.46	$ 990.76	$ 1,018.06	$ 1,047.07	$ 1,076.08	$ 1,106.22	$ 1,136.93	$ 1,169.35	$ 1,201.77	$ 1,235.33	$ 1,270.02	$ 1,305.85	$ 1,342.25	$ 1,379.79	$ 1,418.46	$ 1,458.28	$ 1,499.23	$ 1,540.74	$ 1,583.97	$ 1,628.33	$ 1,673.83	$ 1,720.47
8.0	*Annual*	$ 23,995	$ 24,665	$ 25,364	$ 26,062	$ 26,805	$ 27,548	$ 28,319	$ 29,105	$ 29,935	$ 30,765	$ 31,624	$ 32,512	$ 33,430	$ 34,362	$ 35,323	$ 36,313	$ 37,332	$ 38,380	$ 39,443	$ 40,550	$ 41,685	$ 42,850	$ 44,044
	Period	$ 999.79	$ 1,027.69	$ 1,056.81	$ 1,085.93	$ 1,116.87	$ 1,147.81	$ 1,179.97	$ 1,212.73	$ 1,247.31	$ 1,281.89	$ 1,317.68	$ 1,354.69	$ 1,392.91	$ 1,431.73	$ 1,471.77	$ 1,513.03	$ 1,555.49	$ 1,599.17	$ 1,643.46	$ 1,689.57	$ 1,736.89	$ 1,785.42	$ 1,835.17

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	*18.54*	*19.06*	*19.59*	*20.14*	*20.70*	*21.28*	*21.88*	*22.49*	*23.11*	*23.76*	*24.43*	*25.11*	*25.81*	*26.53*	*27.27*	*28.04*	*28.82*	*29.62*	*30.46*	*31.30*	*32.18*	*33.08*	*34.01*
8.0	*Annual*	$ 26,994	$ 27,751	$ 28,523	$ 29,324	$ 30,139	$ 30,984	$ 31,857	$ 32,745	$ 33,648	$ 34,595	$ 35,570	$ 36,560	$ 37,579	$ 38,628	$ 39,705	$ 40,826	$ 41,962	$ 43,127	$ 44,350	$ 45,573	$ 46,854	$ 48,164	$ 49,519
	Period	$ 1,124.76	$ 1,156.31	$ 1,188.46	$ 1,221.83	$ 1,255.80	$ 1,290.99	$ 1,327.39	$ 1,364.39	$ 1,402.01	$ 1,441.44	$ 1,482.09	$ 1,523.34	$ 1,565.81	$ 1,609.49	$ 1,654.38	$ 1,701.09	$ 1,748.41	$ 1,796.95	$ 1,847.91	$ 1,898.87	$ 1,952.25	$ 2,006.85	$ 2,063.27

NOTES:

1 Hourly (less than 4.5 hrs/day) employees will be paid on step 1 of the Food Service Worker salary scale.

2 All annualized/per pay period amounts assume full year employment. Any employee assuming a position (or change in work schedule) after the beginning of the work calendar will be pro-rated appropriately.

Food Service Managers

	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
190 Days	26	$ 31,549	$ 32,432	$ 33,340	$ 34,273	$ 35,233	$ 36,220	$ 37,233	$ 38,276	$ 39,347	$ 40,449	$ 41,582	$ 42,746	$ 43,943	$ 45,173	$ 46,438	$ 47,738	$ 49,074	$ 50,448	$ 51,862	$ 53,314	$ 54,806	$ 56,342	$ 57,920
	27	$ 35,134	$ 36,118	$ 37,129	$ 38,170	$ 39,238	$ 40,337	$ 41,466	$ 42,627	$ 43,820	$ 45,048	$ 46,310	$ 47,606	$ 48,939	$ 50,309	$ 51,718	$ 53,166	$ 54,654	$ 56,185	$ 57,758	$ 59,374	$ 61,037	$ 62,746	$ 64,503
	28	$ 39,304	$ 40,405	$ 41,537	$ 42,700	$ 43,896	$ 45,124	$ 46,388	$ 47,687	$ 49,022	$ 50,394	$ 51,805	$ 53,256	$ 54,747	$ 56,279	$ 57,855	$ 59,475	$ 61,141	$ 62,853	$ 64,612	$ 66,421	$ 68,281	$ 70,192	$ 72,159

District Chef

	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
210 Days	29	$ 56,918	$ 58,498	$ 60,144	$ 61,824	$ 63,554	$ 65,335	$ 67,183	$ 69,065	$ 70,980	$ 72,979	$ 75,012	$ 77,129	$ 79,262	$ 81,497	$ 83,765	$ 86,117	$ 88,536	$ 91,022	$ 93,559	$ 96,180	$ 98,868	$ 101,640	$ 104,479

"No Work" Days

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

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

Fulton County Schools
Where Students Come First

2022-23
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

$2000 Added to State Base for Teachers and Paras
No change to FCS Supplement

Fulton County Board of Education
2022 - 2023
PRE-K SALARY SCHEDULE

Salary information and work days listed below for Pre-K Teachers and Pre-K Paraprofessionals hired for School Year 2022-2023 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	$41,597	$6,787	$48,384
1	$41,597	$6,787	$48,384
2	$42,845	$5,539	$48,384
3	$42,845	$5,539	$48,384
4	$44,093	$4,291	$48,384
5	$44,093	$4,291	$48,384
6	$45,341	$3,043	$48,384
7	$45,341	$3,043	$48,384
8	$46,589	$1,795	$48,384
9	$46,589	$1,795	$48,384
10	$47,837	$547	$48,384
11	$47,837	$547	$48,384
12	$49,084	$0	$49,084
13	$49,084	$0	$49,084
14	$50,332	$0	$50,332
15	$50,332	$0	$50,332
16	$51,580	$0	$51,580
17	$51,580	$0	$51,580
18	$52,828	$0	$52,828
19	$52,828	$0	$52,828
20+	$54,076	$0	$54,076

Teacher - Certified Pre-K T-5*

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$46,210	$6,699	$52,909
1	$46,210	$6,699	$52,909
2	$47,596	$5,313	$52,909
3	$47,596	$5,313	$52,909
4	$48,983	$3,926	$52,909
5	$48,983	$3,926	$52,909
6	$50,369	$2,540	$52,909
7	$50,369	$2,540	$52,909
8	$51,755	$1,154	$52,909
9	$51,755	$1,154	$52,909
10	$53,142	$0	$53,142
11	$53,142	$0	$53,142
12	$54,528	$0	$54,528
13	$54,528	$0	$54,528
14	$55,914	$0	$55,914
15	$55,914	$0	$55,914
16	$57,300	$0	$57,300
17	$57,300	$0	$57,300
18	$58,687	$0	$58,687
19	$58,687	$0	$58,687
20+	$60,073	$0	$60,073

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	$32,922	$4,564	$37,486
1	$32,922	$4,564	$37,486
2	$33,910	$3,576	$37,486
3	$33,910	$3,576	$37,486
4	$34,897	$2,589	$37,486
5	$34,897	$2,589	$37,486
6	$35,885	$1,601	$37,486
7	$35,885	$1,601	$37,486
8	$36,873	$613	$37,486
9	$36,873	$613	$37,486
10	$37,860	$0	$37,860
11	$37,860	$0	$37,860
12	$38,848	$0	$38,848
13	$38,848	$0	$38,848
14	$39,836	$0	$39,836
15	$39,836	$0	$39,836
16	$40,823	$0	$40,823
17	$40,823	$0	$40,823
18	$41,811	$0	$41,811
19	$41,811	$0	$41,811
20+	$42,799	$0	$42,799

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Local Supplement **	Total Salary
184 days	$18,514	$7,038	**$25,552**

******* 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" Days

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, employee training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, school police officer, clinic assistant, food service worker, production chef, etc.) will default to non-work days. In such cases, **employees will be allowed to use up to ten (10) days of their** established sick/vacation leave quotas in lieu of no pay on these remote/no-work days.Any days missed due to inclement weather will be made up strictly based on school system need.

Fulton County Schools
Where Students Come First

2022-23
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

Draft - 10% Increase

FULTON COUNTY BOARD OF EDUCATION
DAILY RATES FOR SUBSTITUTE EMPLOYEES
2022-2023 SCHOOL YEAR

SCHOOL BASED SUBSTITUTE POSITIONS		
Substitute Paraprofessional/Clinic Aide/Clerical	$110	Per Day
Substitute Teacher	$193	Per Day
Substitute Teacher - Long Term Assignment	$220	Per Day
Substitute School Resource Officer	$199	Per Day
Substitute Principal		
Elementary	$369	Per Day
Middle	$402	Per Day
High	$416	Per Day
Substitute Assistant Principal		
Elementary	$323	Per Day
Middle	$348	Per Day
High	$348	Per Day

Fulton County Schools
Where Students Come First

2022-23
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

Draft
20% Increase - Non Athletic
25% Increase - Athletic/Band

Fulton County Board of Education 2022 - 2023
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	$2,416
	E	2150	Grade/Dept	5XXX000010	100-1021	0	Aug	May	190	$2,416
Device Coordinator	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$1,944
Equipment Comptroller	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						4			190	$2,416
ETL - 504/PBIS/AVID/IB	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Art Club	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Chorus/Music	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Drama Club	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Robotics/Technology Club	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Student Government	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - School Website Sponsor	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Student Detention	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
ETL - Open	E	2050	Other	5XXX000010	100-1021		Aug	May	190	$2,416
Extra Athletics (EA)										
EA - Club Sports Sponsor	E	2050	Other	5XXX000010	100-1021	0	Aug	May	190	$2,416
EA - Open	E	2050	Other	5XXX000010	100-1021	0	Aug	May	190	$2,416
Grade Level/Dept. Chair-E	E									
Kindergarten	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Grade 1	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Grade 2	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Grade 3	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Grade 4	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Grade 5	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Special Ed (Cat 1-4)	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
PBIS Coach	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
Professional Learning Facilitator	E	2150	Grade/Dept	5XXX000010	100-1021	1	Aug	May	190	$2,416
RTI/SST Team Chair	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$3,624
Textbook Inventory	E	2050	Other	5XXX000010	100-1021	1	Aug	May	190	$1,944
Athletic Director	H	2100	Coaching	7XXX000110	100-9990	1	Aug	May	190	$5,208
Band Director	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$7,045
Band Assistant Director	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$2,516
Baseball Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	2	Jan	May	108	$3,183
Baseball Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	108	$5,498
Basketball B-Team-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$4,051
Basketball Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$7,524
Basketball Coach Jr Var-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$4,051
Basketball Var Assistant-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$4,051
Basketball B-Team-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$4,051
Basketball Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$7,524
Basketball Coach Jr Var-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$4,051
Basketball Var Assistant-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	114	$4,051
Business Manager	H	2100	Coaching	7XXX000110	100-9990	1	Aug	May	190	$2,778
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	86	$2,025
Cheerleader Coach B-Team Basketball	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	86	$2,025
Cheerleader Coach Head Basketball	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Mar	86	$2,894
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	86	$2,025
Cheerleader Coach B-Team Football	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	86	$2,025
Cheerleader Coach Head Football	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Dec	86	$2,894
Chorus-H	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$3,624
Competitive Cheerleading Sponsor	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	85	$2,894
Competitive Dance Team	H	2100	Coaching	7XXX000110	100-9990	1			159	$2,516
Cross Country Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	84	$4,341
Cross Country Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Nov	84	$4,341
Cross Country Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	2	Aug	Nov	84	$2,894
Debate Sponsor	H	2050	Other	7XXX000010	100-1041	1	Aug	Feb	159	$2,416
Device Coordinator	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$1,944
Drama Instructor	H	2050	Other	7XXX000010	100-1041	1	Aug	Nov	82	$3,624
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching	7XXX000110	100-9990	1	Aug	May	190	$2,778
Equipment Comptroller	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						10	Aug	May	190	$2,416
ETL - 504/PBIS/AVID/IB	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Beta Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Art Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Chorus/Music	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Debate Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416

Draft
20% Increase - Non Athletic
25% Increase - Athletic/Band

Fulton County Board of Education 2022 - 2023
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 - 9-12 Class Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Drama Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Prom/Homecoming Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Graduation Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Robotics/Technology Club	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Student Government	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - School Website Sponsor	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Student Detention	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
ETL - Open	H	2050	Other	7XXX000010	100-1041		Aug	May	190	$2,416
Extra Athletics (EA)										
EA - Assistant Athletic Director	H	2050	Other	7XXX000110	100-9990		Aug	May	190	$2,516
EA - Club Sports Sponsor	H	2050	Other	7XXX000110	100-9990		Aug	May	190	$2,416
EA - Open	H	2050	Other	7XXX000110	100-9990		Aug	May	190	$2,416
Football Coach 9th Grade	H	2100	Coaching	7XXX000110	100-9990	0	Aug	Nov	135	$4,252
Football Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	9	Aug	Dec	135	$6,076
Football Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Dec	135	$9,260
Golf Coach Head - Boys	H	2100	Coaching	7XXX000110	100-9990	1	Feb	May	65	$2,894
Golf Coach Head - Girls	H	2100	Coaching	7XXX000110	100-9990	1	Feb	May	65	$2,894
Golf Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	0	Feb	May	65	$2,025
Grade Level/Dept Chair-H *	H									
Business Ed/Career	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
English	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Foreign Language	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Math	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Science	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Social Studies	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Physical Education	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Special Ed (Cat 1-4)	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
TAG	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Fine Arts	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
ESOL	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
Gymnastics Coach	H	2100	Coaching	7XXX000110	100-9990	1	Jan	April	75	$3,183
Gymnastics Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	0	Jan	May	75	$2,025
Head Counselor	H	2150	Grade/Dept	7XXX000010	100-1041	1	Aug	May	190	$4,451
JROTC Extracurricular	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$2,416
Lacrosse Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	96	$4,341
Lacrosse Asst-Boys	H	2100	Coaching	7XXX000110	100-9990	2	Jan	May	96	$2,894
Lacrosse Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	96	$4,341
Lacrosse Asst-Girls	H	2100	Coaching	7XXX000110	100-9990	2	Jan	May	96	$2,894
Orchestra/String Director-H	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$3,624
PBIS Coach	H	2150	Grade/Dept	7XXX000010	100-1041	0	Aug	May	190	$2,416
Professional Learning Facilitator	H	2150	Grade/Dept	7XXX000010	100-1041	0	Aug	May	190	$2,416
Rifle Team	H	2100	Coaching	7XXX000110	100-9990	1	Aug	April	229	$2,778
Soccer Coach Assistant-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,894
Soccer Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$4,341
Soccer Coach Assistant-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,894
Soccer Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$4,341
Softball Assistant Coach	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$2,894
Softball Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$4,051
RTI/SST Team Chair	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$3,623
Swimming Coach	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$4,051
Swimming Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$3,183
Tennis Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,894
Tennis Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	85	$2,894
Tennis Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	0	Jan	May	85	$2,025
Textbook Inventory	H	2050	Other	7XXX000010	100-1041	1	Aug	May	190	$1,944
Track Assistant Coach-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$2,894
Track Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$4,919
Track Assistant Coach-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$2,894
Track Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Jan	May	102	$4,919
Volleyball Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$4,051
Volleyball Coach JV-Girls	H	2100	Coaching	7XXX000110	100-9990	1	Aug	Oct	83	$2,894
Weight Training-Fall	H	2100	Coaching	7XXX000110	100-9990	0	Aug	Dec	85	$2,025
Weight Training-Spring	H	2100	Coaching	7XXX000110	100-9990	0	Jan	May	85	$2,025
Wrestling Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$3,762
Wrestling Coach Head	H	2100	Coaching	7XXX000110	100-9990	1	Oct	Feb	102	$4,919
Chorus-M	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$3,382
Core Subject Contact	M									

Draft
20% Increase - Non Athletic
25% Increase - Athletic/Band

Fulton County Board of Education 2022 - 2023
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 - ELA	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Core Subject Contact - Math	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Core Subject Contact - Science	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Core Subject Contact - Social Science	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Core Subject Contact - ESOL	M	2150	Grade/Dept	6XXX000010	100-1081	0	Aug	May	190	$2,416
Core Subject Contact - TAG	M	2150	Grade/Dept	6XXX000010	100-1081	0	Aug	May	190	$2,416
Core Subject Contact - World Language	M	2150	Grade/Dept	6XXX000010	100-1081	0	Aug	May	190	$2,416
Device Coordinator	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$1,944
Equipment Comptroller	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						6				$2,416
ETL - 504/PBIS/AVID/IB	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Beta Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Art Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Chorus/Choir/	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Dance Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Debate Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Drama Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Robotics/Technology Club	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Student Government	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - School Website Sponsor	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Student Detention	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
ETL - Open	M	2050	Other	6XXX000010	100-1081		Aug	May	190	$2,416
Extra Athletics (EA)	M	2050	Other			0	Aug	May	190	$2,416
EA - Club Sports Sponsor	M	2050	Other	6XXX000010	100-1081	0	Aug	May	190	$2,416
EA - Open	M	2050	Other	6XXX000010	100-1081	0	Aug	May	190	$2,416
Grade Level/Dept Chair-M	M									
Grade 6	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Grade 7	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Grade 8	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Connections	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Physical Education	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Special Ed (Cat 1-4)	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Instrumental Director-M	M	2050	Other	6XXX000010	100-1081	2	Aug	May	190	$3,382
Intramural/Extramural Sports										
Extramural Assistant-Soccer	M	2100	Coaching	6XXX000110	100-9990	1	Sept	Oct	40	$1,385
Extramural Assistant-Tennis	M	2100	Coaching	6XXX000110	100-9990	1	Sept	Oct	40	$1,385
Intramural Assistant-Fall	M	2100	Coaching	6XXX000110	100-9990	2	Sept	Oct	40	$1,385
Extramural Assistant-Volleyball	M	2100	Coaching	6XXX000110	100-9990	2	Dec	Jan	40	$1,385
Extramural Assistant-Gymnastics	M	2100	Coaching	6XXX000110	100-9990	1	Dec	Jan	40	$1,385
Intramural Assistant-Winter	M	2100	Coaching	6XXX000110	100-9990	2	Dec	Jan	40	$1,385
Extramural Assistant-Basketball	M	2100	Coaching	6XXX000110	100-9990	2	Feb	Mar	40	$1,385
Extramural Assistant-Track	M	2100	Coaching	6XXX000110	100-9990	2	Feb	Mar	40	$1,385
Intramural Assistant-Spring	M	2100	Coaching	6XXX000110	100-9990	2	Feb	Mar	40	$1,385
Intramural/Extramural Leader	M	2100	Coaching	6XXX000110	100-9990	1	Sept	April	150	$4,630
PBIS Coach	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
Professional Learning Facilitator	M	2150	Grade/Dept	6XXX000010	100-1081	1	Aug	May	190	$2,416
RTI/SST Team Chair	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$3,624
Textbook Inventory	M	2050	Other	6XXX000010	100-1081	1	Aug	May	190	$1,944

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

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

Fulton County Schools
Where Students Come First

2022-23
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule
Bonus and Retention Schedule

Draft
10% Increase

FULTON COUNTY BOARD OF EDUCATION
ADDITIONAL PAY RATES
2022-2023 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	$31.00 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	$31.00 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	$330.00 - $440.00 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** $1,320.00 Year 1/$660.00 Year 2
A5	**Employee Honorarium** Test scoring, science fair, bus referral, distinguished schools.	Honorarium	Varies depending on funding *(not to exceed $165 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	$22.00 per Hour *(not to exceed $110.00 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 - $31.00 per Hour **Middle School Extramural** Soccer (Lining fields) - $31.00 per Hour Volleyball - $14.00 per Match Basketball (Score & Clockkeeper) - $14.00 per Game **Total Compensation based on Length of Trip** 0 - 1:00 $50.00 1:00 - 1:30 $65.00 1:30 - 2:00 $81.00 2:00 - 2:30 $96.00 2:30 - 3:00 $110.00 *These amounts are Per Round Trip (except as noted below)* On an overnight trip, the driver will earn $110.00 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** $825 per 4-week Unit; $825 per 9-Week/$1,650 per End-of-Semester Assessment **Curriculum Revisions** $413.00 per 4-Week Unit: $413.00 per 9-Week/$852 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 - $31.00 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 $495 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 $495)
A11	**Summer Support - Assistant** **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** $314.00/Day (ES) $337.00/Day (MS & **Counselors** $277.00/Day **CST's (ES)** $247.00/Day **School Tech Specialist** $28.00/Hour **School Resource Officer** $28.00/Hour **(Based on an 8-hour day)**

Fulton County Schools

Staffing Incentives and Referrals Guidelines FY2022-2023

Special Education (Hiring Incentives)

$2500	$5000	$5000	$3500	$7500
Special Education Full-time Paraprofessional	**Special Education School-based, Full-time Staff in the following areas**	**Special Education Behavior Interventionist with a BCBA Certification**	**Special Education Program Class Paraprofessionals**	**Special Education Program Class Teachers**
The SEC staff is full-time and provides direct services to students with disabilities in the areas of: • **Interrelated Resource (IRR)** • **Pre-School Inclusion** • **Community-Based Pre-school**		The SEC Behavior Interventionist is full-time and provides direct services to students with disabilities AND has a completed Board-Certified Behavior Analyst (BCBA) certification.	The SEC staff is full-time and provides direct services for students specifically in the areas of: • **Autism** • **Intellectual Disability** • **Pre-School Self-Contained** • **Kindergarten Self-Contained** • **Educational Interpreter** • **GNETS** • **Hearing Impairment** • **Orthopedic Impairment** • **Visually Impaired**	

- All recipients must be fully employed by **September 1, 2022** in order to be eligible for the SY23 Hiring Incentive.
- All recipients of the hiring incentive must remain employed with FCS for a minimum of **two (2) consecutive years**. Failure to do so will result in a repayment of the incentive.
- All teacher recipients must complete the ***GO TIP*** induction SEC coursework. Failure to do so will result in a repayment of the incentive.
- Returning teachers (rehires) must have a **one (1) year break-in-service** from FCS to be eligible for the hiring incentive.
- **Current General Education Staff who are interested in transferring into a Special Education position listed below, are eligible for the hiring incentive.**
- **Current NON-program class Special Education Staff who are interested in transferring into a Program Class position listed below, are eligible for the hiring incentive.**
- Non TRS eligible.
- The hiring incentive is a one-time payment and is not a factor of the teacher's contracted entitled salary.
- The payment will be made in **two (2) installments:** September 2022 and May 2023.
- Additional rules/guidance and policies may also apply.

Transportation (Hiring/Referral)

Bus Drivers	Hiring Incentive	Employee Referral
***Bus Drivers/Transportation Assistants** hired by September 30, 2022 are eligible to receive a $1,000 Hiring Bonus. To receive the payment, Bus Drivers/ Transportation Assistants **MUST** have started working and be **Full-Time** by September 30, 2022. **Bus Driver Trainees who are working and become full-time by September 30, 2022 are eligible to receive the bonus.*	$1000 ▪ Returning employees (rehires) must have a one (1) year break-in-service from FCS to be eligible for the hiring incentive. ▪ Not pensionable wages. ▪ The hiring incentive is a one-time payment and is not a factor of the employee's entitled salary. ▪ The payment will be made in one (1) installment: October 30, 2022. ▪ Additional rules/guidance and policies may also apply and may be discontinued at FCS/BOE discretion. ▪ **Incentive Program Effective April 1, 2022 and Expires September 30, 2022**	$300 *(Ongoing)* ▪ All district employees, *non-administrative staff are eligible to refer a friend to Fulton County Schools. ▪ All referrals must be hired into a ***full-time referral eligible position***** ▪ The new hire being referred **must** list the FCS employee on their application (prior to their application being submitted). ▪ Referring applicant should be instructed to the "Job-Specific Information" section and answer the question, "How did you hear about employment with us?" answer "District Employee" **AND** include the employee's First and Last Name in the "Other referral/source." ▪ The referral supplement will be paid as a one-time payment once the new employee hire has successfully completed the hiring process and started the position. **Coordinator and above and Talent and Department staff roles responsible for hiring are not eligible to receive.* ***Bus Drivers and Transportation Assistants*

School Nutrition - Food Service Workers/Cafeteria Managers - (Hiring/Referral)

Food Service Workers Cafeteria Managers	Hiring Incentive	Employee Referral
Food Service Worker/Cafeteria Managers hired by September 30, 2022 are eligible to receive a $1,000 Hiring Bonus. To receive the payment, Food Service Worker/Cafeteria Managers **MUST** have started working by September 30, 2022.	$1000 ▪ Returning employees (rehires) must have a one (1) year break-in-service from FCS to be eligible for the hiring incentive. ▪ Not pensionable wages. ▪ The hiring incentive is a one-time payment and is not a factor of the employee's entitled salary. ▪ The payment will be made in one (1) installment: **October 30, 2022.** ▪ Additional rules/guidance and policies may also apply and may be discontinued at FCS/ BOE discretion. ▪ **Incentive Program Effective April 1, 2022 and Expires September 30, 2022**	$300 *(Ongoing)* ▪ All district employees, *non-administrative staff are eligible to refer a friend to Fulton County Schools. ▪ All referrals must be hired into a ***referral eligible position.***** ▪ The new hire being referred **must** list the FCS employee on their application (prior to their application being submitted). ▪ Referring applicant should be instructed to the "Job-Specific Information" section and answer the question, "How did you hear about employment with us?" answer "District Employee" **AND** include the employee's First and Last Name in the "Other referral/source." ▪ The referral supplement will be paid as a one-time payment once the new employee hire has successfully completed the hiring process and started the position. **Coordinator and above and Talent and Department staff roles responsible for hiring are not eligible to receive.* ***Food Service Workers (all shifts), Cafeteria Managers*

Custodians - BC1 - (Hiring/Referral)

Custodians - BC1	Hiring Incentive	Employee Referral
Custodians (BC1) hired by September 30, 2022 are eligible to receive a $800 (North Locations) or $500 (South Locations) Hiring Bonus. To receive the payment, BC1s **MUST** have started working by September 30, 2022.	$800 – North Locations $500 – South Locations • Returning employees (rehires) must have a one (1) year break-in-service from FCS to be eligible for the hiring incentive. • Not pensionable wages. • The hiring incentive is a one-time payment and is not a factor of the employee's entitled salary • The payment will be made in one (1) installment: **October 30, 2022.** • Additional rules/guidance and policies may also apply and may be discontinued at FCS/BOE discretion. • **Incentive Program Effective April 1, 2022 and Expires September 30, 2022**	$300 *(Ongoing)* ▪ All district employees, *non-administrative staff are eligible to refer a friend to Fulton County Schools. ▪ All referrals must be hired into a ***full-time referral eligible position **** ▪ The new hire being referred **must** list the FCS employee on their application (prior to their application being submitted). ▪ Referring applicant should be instructed to the "Job-Specific Information" section and answer the question, "How did you hear about employment with us?" answer "District Employee" **AND** include the employee's First and Last Name in the "Other referral/source." ▪ The referral supplement will be paid as a one-time payment once the new employee hire has successfully completed the hiring process and started the position. **Coordinator and above and Talent and Department staff roles responsible for hiring are not eligible to receive.* ***Building Custodian I positions*

Maintenance – (MMI-III) HVAC, Electricians, Plumbers, Trades Helpers - (Hiring/Referral)

HVAC, Electricians, Plumbers, Trades Helpers	Hiring Incentive	Employee Referral
HVAC, Electricians, Plumbers, and Trades Helpers hired by September 30, 2022 are eligible to receive a $500 (HVAC MMII/III) or $300 (MMI/II/III) Hiring Bonus. To receive the payment, HVAC, Electricians, Plumbers, Trades Helpers **MUST** have started working by September 30, 2022.	$300 MM I/II/III – (Electrical, Plumbing, Trades Helpers) $500 MM I/II/III – (HVAC) • Returning employees (rehires) must have a one (1) year break-in-service from FCS to be eligible for the hiring incentive. • Not pensionable wages. • The hiring incentive is a one-time payment and is not a factor of the employee's entitled salary • The payment will be made in one (1) installment: **October 30, 2022.** • Additional rules/guidance and policies may also apply and may be discontinued at FCS/BOE discretion. • **Incentive Program Effective April 1, 2022 and Expires September 30, 2022**	$300 *(Ongoing)* ▪ All district employees, *non-administrative staff are eligible to refer a friend to Fulton County Schools. ▪ All referrals must be hired into a ***full-time referral eligible position***** ▪ The new hire being referred **must** list the FCS employee on their application (prior to their application being submitted). ▪ Referring applicant should be instructed to the "Job-Specific Information" section and answer the question, "How did you hear about employment with us?" answer "District Employee" **AND** include the employee's First and Last Name in the "Other referral/source." ▪ The referral supplement will be paid as a one-time payment once the new employee hire has successfully completed the hiring process and started the position. **Coordinator and above and Talent and Department staff roles responsible for hiring are not eligible to receive.* ***MMI-MMIII, HVAC, Electricians, Plumbers, Trades Helpers*

Maintenance – (MMI-III) HVAC, Electricians, Plumbers – (Retention)

HVAC, Electricians, Plumbers	Annual Retention
HVAC, Electricians, & Plumbers Annual retention bonus for employees in these trades positions who remain continuously employed for 90 workdays or more for the duration of their employment with FCS. *The Executive Director over maintenance will verify and submit the list of MM employees eligible for the annual incentive to Payroll by June 15th.*	$1500 *MM I/II/III – (Electrical & Plumbing)* $2000 *MM I/II/III – (HVAC)* (Ongoing) • All recipients are existing employees and continuously employed for 90 days or more in the eligible role with FCS as of **May 30th of each year** and are not a new hire, internal job change, or rehire for the upcoming fiscal year. • Non TRS/pension eligible. • The retention incentive is a one-time payment and is not a factor of the employee's entitled salary. • The payment will be made in one annual payment on **June 30th**. • Additional rules/guidance and policies may also apply and may be discontinued at FCS/BOE discretion.

Maintenance –Trades Helpers – (CDL-A Completion)

Trades Helpers	Completion Incentive
A one-time incentive payment made upon the employee's completion of the CDL-A course(s) and attainment of the CDL-A License. *The Executive Director over maintenance will verify and submit the list of CDL-A completers to Payroll*	**$500** (Ongoing) ▪ Non TRS/pension eligible ▪ The incentive is a one-time payment and is not a factor of the employee's entitled salary ▪ The payment will be made upon completion of CDL-A training and licensing. ▪ Additional rules/guidance and policies may also apply and may be discontinued at FCS/BOE discretion.

Fulton County Schools
Where Students Come First

2022-23
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 2022
Elementary School Summer School Principal (AP)	$1000 (Flat Stipend) + *$378 per day (off contract)*
Middle School Summer School Principal (AP)	$1000 (Flat Stipend) + *$406 per day (off contract)*
High School Summer School Principal (AP)	$1000 (Flat Stipend) + *$406 per day (off contract)*
Teacher**	$45 per hour
Media Specialist	$45 per hour
MS Counselor	$500 (Flat Stipend) + *$45 per hour (off contract)*
HS Counselor	$500 (Flat Stipend) + *$45 per hour (off contract)*
Social Worker	$45 per hour
Occupational Therapists, Physical Therapists	$45 per hour
(SEC) Instructional Support Teacher & Behavior Interventionist	$45 per hour
School Resource Officer	$35 per hour (off contract)
School Technology Specialist	$35 per hour
School Data Clerk	Regular Hourly Rate of Pay
Paraprofessional (SEC/Extended Year)	Regular Hourly Rate of Pay
Professional Assistant	Regular Hourly Rate of Pay
Clinic Aide	Regular Hourly Rate of Pay
Cluster Nurse/Special Education Nurse	Regular Hourly Rate of Pay

Credentialed and qualified staff in the positions of CST, IST, instructional coaches, will be allowed to work as teacher during the summer school session only and paid at the summer school teacher rate.

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

Updated (January 2022)

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 Teacher Salary Rankings
Summary of Projected FY23 Rankings
Projected FY23 With 3% INCREASE PLUS $2,000

Districts Included

Atlanta
Cherokee
Clayton
Cobb
DeKalb
Forsyth
Gwinnet

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
Step	FY22 Ranking	FY23 Reg Tchr Ranking	FY22 Ranking	FY23 Reg Tchr Ranking	FY22 Ranking	FY23 Reg Tchr Ranking	FY22 Ranking	FY23 Reg Tchr Ranking
0	3	3	4	2	4	2	7	2
1	3	3	6	2	5	2	7	4
2	3	4	4	4	5	3	5	4
3	5	4	5	5	5	4	6	4
4	4	4	5	5	5	4	5	4
5	5	4	5	5	5	5	7	5
6	4	4	5	4	5	4	5	4
7	5	4	5	5	6	5	5	4
8	5	4	5	5	5	2	3	2
9	5	4	5	4	4	2	2	2
10	4	4	6	5	6	3	4	2
11	4	4	5	4	4	2	4	2
12	4	4	5	4	7	3	5	2
13	4	3	5	3	5	3	3	2
14	3	2	4	2	5	2	7	2
15	4	3	5	3	5	3	6	3
16	3	2	4	2	4	2	7	4
17	3	2	3	2	3	2	5	2
18	2	2	3	2	3	2	5	2
19	2	2	2	2	2	2	3	2
20	1	2	2	2	2	2	2	2
21	2	2	2	2	2	2	4	2
22	2	2	2	2	2	2	4	2
23	1	2	2	2	2	2	5	2
24	1	2	2	2	3	2	5	3
25	1	1	1	2	2	2	3	2
26	1	1	1	2	2	2	3	2
27	1	1	1	2	2	2	3	2
28	1	1	1	2	3	2	3	3
29	1	1	1	2	3	2	3	3
30	1	1	1	2	3	2	3	3
31*	1	1	1	2	3	2	3	3
32*	1	1	1	2	3	2	3	3
33*	1	1	1	2	3	2	3	3
34*	1	1	1	2	3	2	3	3

Comparisions are based on the following:
APS proposed at $2,000 annual increase
Cobb proposed 8.5% annual increase (plus step-up to 13.1%)
Cherokee assumed $2,000 annual increase
Clayton assumed $2,000 annual increase
DeKalb proposed range 3-5% (used 4%) COLA
Forsyth proposed 1% COLA plus $2,000 annual inc
Gwinnett assumed $2,000 annual increase

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T4 - BACHELORS
FY23 PROJECTED RANKING
PROJECTED FY23 WITh 3% INCREASE PLUS $2,000

Chart shows FCS's FY22 ranking using actual FY22 salary schedules

FY22 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	$ 49,048	2	$ 46,466	8	$ 48,809	5	$ 48,820	4	$ 50,736	1	$ 46,746	7	$48,850	3	$ 48,646	6
1	$ 50,029	2	$ 46,466	8	$ 48,809	5	$ 48,820	4	$ 51,521	1	$ 46,746	7	$48,850	3	$ 48,646	6
2	$ 51,029	2	$ 46,466	8	$ 48,809	5	$ 48,820	4	$ 52,306	1	$ 46,746	7	$49,217	3	$ 48,646	6
3	$ 52,050	2	$ 47,743	7	$ 48,809	6	$ 50,475	3	$ 53,091	1	$ 46,746	8	$49,217	5	$ 49,504	4
4	$ 53,091	2	$ 48,199	7	$ 49,768	6	$ 51,098	3	$ 53,876	1	$ 46,782	8	$50,600	4	$ 50,362	5
5	$ 54,285	2	$ 48,701	7	$ 49,905	6	$ 51,963	3	$ 54,661	1	$ 47,769	8	$50,600	5	$ 51,220	4
6	$ 55,235	2	$ 49,248	7	$ 50,120	6	$ 54,039	3	$ 55,446	1	$ 48,900	8	$52,914	4	$ 52,078	5
7	$ 56,202	2	$ 50,130	7	$ 50,229	6	$ 55,663	3	$ 56,231	1	$ 50,075	8	$52,914	5	$ 52,936	4
8	$ 57,185	2	$ 51,437	6	$ 50,338	8	$ 58,168	1	$ 57,016	3	$ 51,276	7	$53,611	5	$ 53,794	4
9	$ 58,186	2	$ 53,215	6	$ 50,448	8	$ 59,911	1	$ 57,801	3	$ 52,895	7	$54,333	5	$ 54,652	4
10	$ 59,204	2	$ 55,009	6	$ 50,666	8	$ 59,911	1	$ 58,586	3	$ 54,180	7	$55,765	4	$ 55,510	5
11	$ 60,240	2	$ 55,070	7	$ 51,646	8	$ 61,706	1	$ 59,371	3	$ 56,133	6	$57,246	4	$ 56,368	5
12	$ 61,295	2	$ 56,316	7	$ 51,646	8	$ 61,706	1	$ 60,156	3	$ 57,713	5	$58,752	4	$ 57,226	6
13	$ 62,367	2	$ 56,362	7	$ 53,717	8	$ 63,558	1	$ 60,941	3	$ 57,713	6	$60,319	4	$ 58,084	5
14	$ 63,459	2	$ 57,958	7	$ 53,717	8	$ 63,558	1	$ 61,726	4	$ 59,329	5	$61,922	3	$ 58,942	6
15	$ 64,569	2	$ 58,003	7	$ 57,357	8	$ 65,456	1	$ 62,511	3	$ 59,329	6	$62,387	4	$ 59,800	5
16	$ 65,699	1	$ 59,599	7	$ 57,357	8	$ 65,456	2	$ 63,296	4	$ 61,001	5	$64,064	3	$ 60,658	6
17	$ 66,849	2	$ 59,660	7	$ 59,074	8	$ 67,432	1	$ 64,081	4	$ 61,001	6	$65,753	3	$ 61,516	5
18	$ 68,019	1	$ 61,347	7	$ 59,074	8	$ 67,432	3	$ 64,866	4	$ 62,727	5	$67,516	2	$ 62,374	6
19	$ 68,699	3	$ 61,393	7	$ 60,834	8	$ 69,677	1	$ 65,651	4	$ 62,727	6	$69,315	2	$ 63,232	5
20	$ 69,386	3	$ 63,156	7	$ 60,834	8	$ 69,677	2	$ 66,436	4	$ 64,511	5	$71,176	1	$ 64,090	6
21	$ 70,080	3	$ 65,710	5	$ 62,860	8	$ 71,456	1	$ 67,221	4	$ 64,511	7	$71,176	2	$ 64,948	6
22	$ 70,781	3	$ 66,242	6	$ 62,860	8	$ 71,456	1	$ 68,006	4	$ 66,320	5	$71,176	2	$ 65,806	7
23	$ 71,488	3	$ 66,394	7	$ 64,538	8	$ 72,044	2	$ 68,791	4	**$ 68,193**	5	$72,363	1	$ 66,664	6
24	$ 72,203	2	$ 66,394	7	$ 64,707	8	$ 72,044	3	$ 69,576	4	$ 68,193	5	$72,363	1	$ 67,522	6
25	$ 72,925	2	$ 66,971	7	$ 66,429	8	$ 72,044	3	$ 70,761	4	$ 68,193	6	$74,309	1	$ 68,380	5
26	$ 73,655	2	$ 66,971	7	$ 66,598	8	$ 72,642	3	$ 71,980	4	$ 68,193	6	**$76,292**	1	$ 69,238	5
27	$ 74,391	2	$ 67,549	8	$ 68,367	6	$ 72,642	4	$ 72,765	3	$ 68,193	7	$76,292	1	$ 70,096	5
28	**$ 75,873**	2	$ 68,689	6	$ 68,537	7	$ 72,642	4	**$ 73,550**	3	$ 68,193	8	$76,292	1	$ 70,954	5
29	$ 75,873	2	**$ 69,950**	7	$ 70,354	6	**$ 73,256**	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 71,812	5
30	$ 75,873	2	$ 69,950	7	$ 70,523	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	**$ 72,670**	5
31*	$ 75,873	2	$ 69,950	7	$ 70,691	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 72,670	5
32*	$ 75,873	2	$ 69,950	7	$ 70,861	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 72,670	5
33*	$ 75,873	2	$ 69,950	7	$ 71,029	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 72,670	5
34*	$ 75,873	2	$ 69,950	7	$ 71,198	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 72,670	5
35*	$ 75,873	2	$ 69,950	7	$ 71,366	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 72,670	5
36*	$ 75,873	2	$ 69,950	7	$ 71,536	6	$ 73,256	4	$ 73,550	3	$ 68,193	8	$76,292	1	$ 72,670	5

Chart shows FCS's FY23 Projected Ranking for Teacher with other districts at projected increase as noted

FY 23 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	$ 51,048	4	$ 48,466	8	$ 50,809	5	$ 52,970	1	$ 52,765	2	$ 49,213	7	$ 52,316	3	$ 50,646	6
1	$ 52,029	4	$ 48,466	8	$ 50,809	5	$ 52,970	2	$ 53,582	1	$ 49,213	7	$ 52,316	3	$ 50,646	6
2	$ 53,029	2	$ 48,466	8	$ 50,809	5	$ 52,970	3	$ 54,398	1	$ 49,213	7	$ 52,694	4	$ 50,646	6
3	$ 54,050	3	$ 49,743	7	$ 50,809	6	$ 54,765	2	$ 55,215	1	$ 49,213	8	$ 52,694	4	$ 51,504	5
4	$ 55,091	3	$ 50,199	7	$ 51,768	6	$ 55,441	2	$ 56,031	1	$ 49,250	8	$ 54,118	4	$ 52,362	5
5	$ 56,285	3	$ 50,701	7	$ 51,905	6	$ 56,380	2	$ 56,847	1	$ 50,247	8	$ 54,118	4	$ 53,220	5
6	$ 57,235	3	$ 51,248	8	$ 52,120	6	$ 58,632	1	$ 57,664	2	$ 51,389	7	$ 56,501	4	$ 54,078	5
7	$ 58,202	3	$ 52,130	8	$ 52,229	7	$ 60,394	1	$ 58,480	2	$ 52,576	6	$ 56,501	4	$ 54,936	5
8	$ 59,185	3	$ 53,437	7	$ 52,338	8	$ 63,112	1	$ 59,297	2	$ 53,789	6	$ 57,219	4	$ 55,794	5
9	$ 60,186	2	$ 55,215	7	$ 52,448	8	$ 65,003	1	$ 60,113	3	$ 55,424	6	$ 57,963	4	$ 56,652	5
10	$ 61,204	2	$ 57,009	6	$ 52,666	8	$ 65,003	1	$ 60,929	3	$ 56,722	7	$ 59,438	4	$ 57,510	5
11	$ 62,240	2	$ 57,070	7	$ 53,646	8	$ 66,951	1	$ 61,746	3	$ 58,694	5	$ 60,963	4	$ 58,368	6
12	$ 63,295	2	$ 58,316	7	$ 53,646	8	$ 66,951	1	$ 62,562	3	$ 60,290	5	$ 62,515	4	$ 59,226	6
13	$ 64,367	2	$ 58,362	7	$ 55,717	8	$ 68,960	1	$ 63,379	4	$ 60,290	5	$ 64,129	3	$ 60,084	6
14	$ 65,459	3	$ 59,958	7	$ 55,717	8	$ 68,960	1	$ 64,195	4	$ 61,922	5	$ 65,780	2	$ 60,942	6
15	$ 66,569	2	$ 60,003	7	$ 59,357	8	$ 71,020	1	$ 65,011	4	$ 61,922	5	$ 66,259	3	$ 61,800	6
16	$ 67,699	3	$ 61,599	7	$ 59,357	8	$ 71,020	1	$ 65,828	4	$ 63,611	5	$ 67,986	2	$ 62,658	6
17	$ 68,849	3	$ 61,660	7	$ 61,074	8	$ 73,164	1	$ 66,644	4	$ 63,611	5	$ 69,726	2	$ 63,516	6
18	$ 70,019	3	$ 63,347	7	$ 61,074	8	$ 73,164	1	$ 67,461	4	$ 65,354	5	$ 71,541	2	$ 64,374	6
19	$ 70,699	3	$ 63,393	7	$ 62,834	8	$ 75,600	1	$ 68,277	4	$ 65,354	5	$ 73,394	2	$ 65,232	6
20	$ 71,386	3	$ 65,156	7	$ 62,834	8	$ 75,600	1	$ 69,093	4	$ 67,156	5	$ 75,311	2	$ 66,090	6
21	$ 72,080	3	$ 67,710	5	$ 64,860	8	$ 77,530	1	$ 69,910	4	$ 67,156	6	$ 75,311	2	$ 66,948	7
22	$ 72,781	3	$ 68,242	6	$ 64,860	8	$ 77,530	1	$ 70,726	4	$ 68,983	5	$ 75,311	2	$ 67,806	7
23	$ 73,488	3	$ 68,394	7	$ 66,538	8	$ 78,168	1	$ 71,543	4	**$ 70,875**	5	$ 76,534	2	$ 68,664	6
24	$ 74,203	3	$ 68,394	7	$ 66,707	8	$ 78,168	1	$ 72,359	4	$ 70,875	5	$ 76,534	2	$ 69,522	6
25	$ 74,925	3	$ 68,971	7	$ 68,429	8	$ 78,168	2	$ 73,591	4	$ 70,875	5	$ 78,538	1	$ 70,380	6
26	$ 75,655	3	$ 68,971	7	$ 68,598	8	$ 78,817	2	$ 74,859	4	$ 70,875	6	**$ 80,581**	1	$ 71,238	5
27	$ 76,391	3	$ 69,549	8	$ 70,367	7	$ 78,817	2	$ 75,676	4	$ 70,875	6	$ 80,581	1	$ 72,096	5
28	**$ 77,873**	3	$ 70,689	7	$ 70,537	8	$ 78,817	2	**$ 76,492**	4	$ 70,875	6	$ 80,581	1	$ 72,954	5
29	$ 77,873	3	**$ 71,950**	7	$ 72,354	6	**$ 79,483**	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 73,812	5
30	$ 77,873	3	$ 71,950	7	$ 72,523	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	**$ 74,670**	5
31*	$ 77,873	3	$ 71,950	7	$ 72,691	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 74,670	5
32*	$ 77,873	3	$ 71,950	7	$ 72,861	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 74,670	5
33*	$ 77,873	3	$ 71,950	7	$ 73,029	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 74,670	5
34*	$ 77,873	3	$ 71,950	7	$ 73,198	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 74,670	5
35*	$ 77,873	3	$ 71,950	7	$ 73,366	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 74,670	5
36*	$ 77,873	3	$ 71,950	7	$ 73,536	6	$ 79,483	2	$ 76,492	4	$ 70,875	8	$ 80,581	1	$ 74,670	5

* 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 $2,000 annual increase
Cobb proposed 8.5% annual increase (plus step-up to 13.1%)
Cherokee assumed $2,000 annual increase
Clayton assumed $2,000 annual increase
DeKalb proposed range 3-5% (used 4%) COLA
Forsyth proposed 1% COLA plus $2,000 annual increase
Gwinnett assumed $2,000 annual increase

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FULTON COUNTY SCHOOLS
PROPOSED TEACHER T5 - MASTERS
FY23 PROJECTED RANKING
PROJECTED FY23 WITh 3% INCREASE PLUS $2,000

Chart shows FCS's FY22 ranking using actual FY22 salary schedules

FY22 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	$ 53,953	3	$ 48,260	8	$ 54,226	1	$ 53,979	2	$ 53,667	6	$ 52,271	7	$53,893	*4*	$ 53,776	5
1	$ 55,033	1	$ 48,260	8	$ 54,226	4	$ 53,979	5	$ 54,687	3	$ 52,271	7	$53,893	*6*	$ 54,800	2
2	$ 56,133	1	$ 48,260	8	$ 54,226	5	$ 53,979	6	$ 55,707	3	$ 52,271	7	$54,297	*4*	$ 55,824	2
3	$ 57,255	1	$ 50,358	8	$ 54,226	6	$ 55,601	4	$ 56,727	3	$ 52,292	7	$54,297	*5*	$ 56,848	2
4	$ 58,399	1	$ 52,030	8	$ 54,226	6	$ 57,434	4	$ 57,747	3	$ 52,313	7	$55,827	*5*	$ 57,872	2
5	$ 59,714	1	$ 53,732	7	$ 55,486	6	$ 59,156	2	$ 58,767	4	$ 53,425	8	$55,827	*5*	$ 58,896	3
6	$ 60,758	2	$ 55,450	7	$ 55,537	6	$ 61,342	1	$ 59,787	4	$ 54,726	8	$58,422	*5*	$ 59,920	3
7	$ 61,821	2	$ 57,198	6	$ 55,646	8	$ 63,182	1	$ 60,807	4	$ 56,077	7	$58,422	*5*	$ 60,944	3
8	$ 62,903	2	$ 59,006	6	$ 55,756	8	$ 66,027	1	$ 61,827	4	$ 57,457	7	$59,646	*5*	$ 61,968	3
9	$ 64,004	2	$ 60,906	6	$ 55,864	8	$ 68,008	1	$ 63,867	3	$ 59,319	7	$61,347	*5*	$ 62,992	4
10	$ 65,125	2	$ 62,791	5	$ 57,739	8	$ 68,008	1	$ 64,887	3	$ 60,795	7	$61,567	*6*	$ 64,016	4
11	$ 66,264	2	$ 62,822	7	$ 59,391	8	$ 70,049	1	$ 65,907	3	$ 63,039	6	$63,183	*5*	$ 65,040	4
12	$ 67,424	2	$ 64,448	7	$ 59,391	8	$ 70,049	1	$ 66,927	3	$ 64,826	6	$64,872	*5*	$ 66,064	4
13	$ 68,604	2	$ 64,524	7	$ 60,978	8	$ 72,151	1	$ 67,947	3	$ 64,826	6	$66,622	*5*	$ 67,088	4
14	$ 69,805	2	$ 66,363	7	$ 60,978	8	$ 72,151	1	$ 68,967	3	$ 66,659	6	$68,397	*4*	$ 68,112	5
15	$ 71,026	2	$ 66,363	7	$ 64,257	8	$ 74,316	1	$ 69,987	3	$ 66,659	6	$68,899	*5*	$ 69,136	4
16	$ 72,269	2	$ 68,263	7	$ 64,257	8	$ 74,316	1	$ 71,007	3	$ 68,344	6	$70,735	*4*	$ 70,160	5
17	$ 73,534	2	$ 68,324	7	$ 66,182	8	$ 76,544	1	$ 72,027	4	$ 68,344	6	$72,632	*3*	$ 71,184	5
18	$ 74,820	2	$ 70,270	7	$ 66,182	8	$ 76,544	1	$ 73,047	4	$ 70,503	6	$74,603	*3*	$ 72,208	5
19	$ 75,568	3	$ 70,330	7	$ 68,154	8	$ 79,101	1	$ 74,067	4	$ 70,503	6	$76,610	*2*	$ 73,232	5
20	$ 76,324	3	$ 72,291	7	$ 68,154	8	$ 79,101	1	$ 75,087	4	$ 72,518	6	$78,654	*2*	$ 74,256	5
21	$ 77,089	3	$ 75,103	6	$ 70,401	8	$ 81,159	1	$ 76,107	4	$ 72,518	7	$78,654	*2*	$ 75,280	5
22	$ 77,859	3	$ 75,757	6	$ 70,401	8	$ 81,159	1	$ 77,127	4	$ 74,563	7	$78,654	*2*	$ 76,304	5
23	$ 78,638	3	$ 75,757	6	$ 72,304	8	$ 81,773	1	$ 78,147	4	$ 74,563	7	$79,976	*2*	$ 77,328	5
24	$ 79,424	3	$ 75,757	7	$ 72,473	8	$ 81,773	1	$ 79,167	4	**$ 76,680**	6	$79,976	*2*	$ 78,352	5
25	$ 80,218	3	$ 76,669	7	$ 74,429	8	$ 81,773	2	$ 80,187	4	$ 76,680	6	$82,143	*1*	$ 79,376	5
26	$ 81,020	4	$ 76,699	6	$ 74,597	8	$ 82,425	2	$ 81,689	3	$ 76,680	7	**$84,334**	*1*	$ 80,400	5
27	$ 81,830	4	$ 77,353	6	$ 76,607	8	$ 82,425	3	**$ 82,869**	2	$ 76,680	7	$84,334	*1*	$ 81,424	5
28	**$ 83,460**	2	$ 78,614	6	$ 76,775	7	$ 82,425	5	$ 82,869	3	$ 76,680	8	$84,334	*1*	**$ 82,448**	4
29	$ 83,460	2	**$ 80,241**	6	$ 78,839	7	**$ 83,106**	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
30	$ 83,460	2	$ 80,241	6	$ 79,009	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
31*	$ 83,460	2	$ 80,241	6	$ 79,177	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
32*	$ 83,460	2	$ 80,241	6	$ 79,346	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
33*	$ 83,460	2	$ 80,241	6	$ 79,514	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
34*	$ 83,460	2	$ 80,241	6	$ 79,683	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
35*	$ 83,460	2	$ 80,241	6	$ 79,852	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5
36*	$ 83,460	2	$ 80,241	6	$ 80,021	7	$ 83,106	3	$ 82,869	4	$ 76,680	8	$84,334	*1*	$ 82,448	5

Chart shows FCS's FY23 Projected Ranking for Teacher with other districts at projected increase as noted

FY 23 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	$ 55,953	4	$ 50,260	8	$ 56,226	3	$ 58,567	1	$ 55,814	5	$ 54,794	7	$ 57,510	*2*	$ 55,776	6
1	$ 57,033	3	$ 50,260	8	$ 56,226	6	$ 58,567	1	$ 56,874	4	$ 54,794	7	$ 57,510	*2*	$ 56,800	5
2	$ 58,133	2	$ 50,260	8	$ 56,226	6	$ 58,567	1	$ 57,935	3	$ 54,794	7	$ 57,926	*4*	$ 57,824	5
3	$ 59,255	2	$ 52,358	8	$ 56,226	6	$ 60,327	1	$ 58,996	3	$ 54,815	7	$ 57,926	*5*	$ 58,848	4
4	$ 60,399	2	$ 54,030	8	$ 56,226	6	$ 62,316	1	$ 60,057	3	$ 54,836	7	$ 59,502	*5*	$ 59,872	4
5	$ 61,714	2	$ 55,732	8	$ 57,486	6	$ 64,184	1	$ 61,118	3	$ 55,959	7	$ 59,502	*5*	$ 60,896	4
6	$ 62,758	2	$ 57,450	7	$ 57,537	6	$ 66,556	1	$ 62,178	3	$ 57,273	8	$ 62,175	*4*	$ 61,920	5
7	$ 63,821	2	$ 59,198	6	$ 57,646	8	$ 68,552	1	$ 63,239	3	$ 58,638	7	$ 62,175	*5*	$ 62,944	4
8	$ 64,903	2	$ 61,006	6	$ 57,756	8	$ 71,639	1	$ 64,300	3	$ 60,032	7	$ 63,435	*5*	$ 63,968	4
9	$ 66,004	3	$ 62,906	6	$ 57,864	8	$ 73,789	1	$ 66,422	2	$ 61,912	7	$ 65,187	*4*	$ 64,992	5
10	$ 67,125	3	$ 64,791	6	$ 59,739	8	$ 73,789	1	$ 67,482	2	$ 63,403	7	$ 65,414	*5*	$ 66,016	4
11	$ 68,264	3	$ 64,822	7	$ 61,391	8	$ 76,003	1	$ 68,543	2	$ 65,669	6	$ 67,078	*4*	$ 67,040	5
12	$ 69,424	3	$ 66,448	7	$ 61,391	8	$ 76,003	1	$ 69,604	2	$ 67,474	6	$ 68,818	*4*	$ 68,064	5
13	$ 70,604	4	$ 66,524	7	$ 62,978	8	$ 78,284	1	$ 70,665	2	$ 67,474	6	$ 70,621	*3*	$ 69,088	5
14	$ 71,805	3	$ 68,363	7	$ 62,978	8	$ 78,284	1	$ 71,726	4	$ 69,326	6	$ 72,449	*2*	$ 70,112	5
15	$ 73,026	2	$ 68,363	7	$ 66,257	8	$ 80,633	1	$ 72,786	4	$ 69,326	6	$ 72,966	*3*	$ 71,136	5
16	$ 74,269	3	$ 70,263	7	$ 66,257	8	$ 80,633	1	$ 73,847	4	$ 71,027	6	$ 74,857	*2*	$ 72,160	5
17	$ 75,534	3	$ 70,324	7	$ 68,182	8	$ 83,050	1	$ 74,908	4	$ 71,027	6	$ 76,811	*2*	$ 73,184	5
18	$ 76,820	3	$ 72,270	7	$ 68,182	8	$ 83,050	1	$ 75,969	4	$ 73,208	6	$ 78,841	*2*	$ 74,208	5
19	$ 77,568	3	$ 72,330	7	$ 70,154	8	$ 85,825	1	$ 77,030	4	$ 73,208	6	$ 80,908	*2*	$ 75,232	5
20	$ 78,324	3	$ 74,291	7	$ 70,154	8	$ 85,825	1	$ 78,090	4	$ 75,243	6	$ 83,014	*2*	$ 76,256	5
21	$ 79,089	4	$ 77,103	6	$ 72,401	8	$ 88,058	1	$ 79,151	3	$ 75,243	7	$ 83,014	*2*	$ 77,280	5
22	$ 79,859	4	$ 77,757	6	$ 72,401	8	$ 88,058	1	$ 80,212	3	$ 77,309	7	$ 83,014	*2*	$ 78,304	5
23	$ 80,638	4	$ 77,757	6	$ 74,304	8	$ 88,724	1	$ 81,273	3	$ 77,309	7	$ 84,375	*2*	$ 79,328	5
24	$ 81,424	4	$ 77,757	7	$ 74,473	8	$ 88,724	1	$ 82,334	3	**$ 79,447**	6	$ 84,375	*2*	$ 80,352	5
25	$ 82,218	4	$ 78,669	7	$ 76,429	8	$ 88,724	1	$ 83,394	3	$ 79,447	6	$ 86,607	*2*	$ 81,376	5
26	$ 83,020	4	$ 78,699	7	$ 76,597	8	$ 89,431	1	$ 84,957	3	$ 79,447	6	**$ 88,864**	*2*	$ 82,400	5
27	$ 83,830	4	$ 79,353	7	$ 78,607	8	$ 89,431	1	**$ 86,184**	3	$ 79,447	6	$ 88,864	*2*	$ 83,424	5
28	**$ 85,460**	4	$ 80,614	6	$ 78,775	8	$ 89,431	1	$ 86,184	3	$ 79,447	7	$ 88,864	*2*	**$ 84,448**	5
29	$ 85,460	4	**$ 82,241**	6	$ 80,839	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
30	$ 85,460	4	$ 82,241	6	$ 81,009	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
31*	$ 85,460	4	$ 82,241	6	$ 81,177	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
32*	$ 85,460	4	$ 82,241	6	$ 81,346	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
33*	$ 85,460	4	$ 82,241	6	$ 81,514	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
34*	$ 85,460	4	$ 82,241	6	$ 81,683	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
35*	$ 85,460	4	$ 82,241	6	$ 81,852	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5
36*	$ 85,460	4	$ 82,241	6	$ 82,021	7	$ 90,170	1	$ 86,184	3	$ 79,447	8	$ 88,864	*2*	$ 84,448	5

* 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 $2,000 annual increase
Cobb proposed 8.5% annual increase (plus step-up to 13.1%)
Cherokee assumed $2,000 annual increase
Clayton assumed $2,000 annual increase
DeKalb proposed range 3-5% (used 4%) COLA
Forsyth proposed 1% COLA plus $2,000 annual increase
Gwinnett assumed $2,000 annual increase

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T6 - SPECIALIST
FY23 PROJECTED RANKING
PROJECTED FY23 WITh 3% INCREASE PLUS $2,000

Chart shows FCS's FY22 ranking using actual FY22 salary schedules

FY22 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	$ 57,177	7	$ 54,203	8	$ 58,500	3	$ 60,513	1	$ 58,533	2	$ 57,778	6	$58,483	4	$ 58,282	5
1	$ 58,373	6	$ 54,203	8	$ 58,500	4	$ 60,513	1	$ 59,644	2	$ 57,778	7	$58,483	5	$ 59,493	3
2	$ 59,311	4	$ 54,203	8	$ 58,500	6	$ 60,513	2	$ 60,755	1	$ 57,778	7	$58,936	5	$ 60,074	3
3	$ 60,260	4	$ 56,574	8	$ 58,500	6	$ 62,327	1	$ 61,866	3	$ 57,800	7	$58,936	5	$ 61,915	2
4	$ 61,827	4	$ 58,490	7	$ 58,500	6	$ 64,903	1	$ 62,977	3	$ 57,825	8	$60,564	5	$ 63,216	2
5	$ 63,801	4	$ 60,405	6	$ 59,923	7	$ 66,849	1	$ 64,088	3	$ 59,060	8	$60,564	5	$ 64,337	2
6	$ 65,246	3	$ 62,366	6	$ 60,138	8	$ 68,944	1	$ 65,199	4	$ 60,531	7	$63,415	5	$ 65,548	2
7	$ 66,736	3	$ 64,357	5	$ 60,247	8	$ 71,013	1	$ 66,310	4	$ 62,058	7	$64,248	6	$ 66,759	2
8	$ 68,252	2	$ 66,394	6	$ 60,357	8	$ 74,018	1	$ 67,421	4	$ 63,618	7	$66,977	5	$ 67,970	3
9	$ 69,817	2	$ 68,522	6	$ 62,246	8	$ 76,237	1	$ 68,532	5	$ 65,721	7	$68,899	4	$ 69,181	3
10	$ 70,986	2	$ 70,680	3	$ 64,965	8	$ 76,237	1	$ 69,643	5	$ 67,391	7	$68,899	6	$ 70,392	4
11	$ 72,559	2	$ 70,710	6	$ 66,378	8	$ 78,528	1	$ 70,754	5	$ 69,227	7	$70,906	4	$ 71,603	3
12	$ 73,829	2	$ 72,565	4	$ 66,378	8	$ 78,528	1	$ 71,865	6	$ 71,916	5	$70,906	7	$ 72,814	3
13	$ 75,121	2	$ 72,610	6	$ 68,162	8	$ 80,880	1	$ 72,976	4	$ 71,916	7	$72,926	5	$ 74,025	3
14	$ 76,398	2	$ 74,662	4	$ 68,162	8	$ 80,880	1	$ 74,087	6	$ 73,694	7	$74,297	5	$ 75,236	3
15	$ 77,560	2	$ 74,769	6	$ 71,135	8	$ 83,306	1	$ 75,198	4	$ 73,694	7	$74,860	5	$ 76,447	3
16	$ 78,775	2	$ 76,866	5	$ 71,135	8	$ 83,306	1	$ 76,309	6	$ 76,076	7	$76,867	4	$ 77,658	3
17	$ 80,152	2	$ 76,927	6	$ 73,267	8	$ 85,806	1	$ 77,420	5	$ 76,076	7	$78,936	3	$ 78,669	4
18	$ 81,554	2	$ 79,162	5	$ 73,267	8	$ 85,806	1	$ 78,531	6	$ 78,255	7	$81,066	3	$ 80,080	4
19	$ 81,613	3	$ 79,222	6	$ 75,452	8	$ 88,682	1	$ 79,642	5	$ 78,255	7	$83,232	2	$ 81,291	4
20	$ 81,667	4	$ 81,442	5	$ 75,452	8	$ 88,682	1	$ 80,753	6	$ 80,502	7	$85,484	2	$ 82,502	3
21	$ 82,100	5	$ 83,843	3	$ 77,918	8	$ 91,009	1	$ 81,864	6	$ 80,502	7	$85,484	2	$ 83,713	4
22	$ 82,920	6	$ 84,147	4	$ 77,918	8	$ 91,009	1	$ 82,975	5	$ 82,785	7	$85,484	2	$ 84,924	3
23	$ 83,749	6	$ 84,269	4	$ 80,046	8	$ 91,687	1	$ 84,086	5	$ 82,785	7	$86,941	2	$ 86,135	3
24	$ 84,189	7	$ 84,269	6	$ 80,215	8	$ 91,687	1	$ 85,197	4	**$ 85,142**	5	$86,941	3	$ 87,346	2
25	$ 85,031	7	$ 85,074	6	$ 82,403	8	$ 91,687	1	$ 86,308	4	$ 85,142	5	$89,291	2	$ 88,557	3
26	$ 85,332	5	$ 85,074	7	$ 82,573	8	$ 92,371	1	$ 87,419	4	$ 85,142	6	**$91,702**	2	$ 89,768	3
27	$ 86,297	5	$ 85,819	6	$ 84,821	8	$ 92,371	1	$ 89,052	4	$ 85,142	7	$91,702	2	$ 90,979	3
28	**$ 88,016**	5	$ 86,746	6	$ 84,989	8	$ 92,371	1	**$ 90,342**	4	$ 85,142	7	$91,702	3	**$ 92,190**	2
29	$ 88,016	6	**$ 88,327**	5	$ 87,301	7	**$ 93,109**	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
30	$ 88,016	6	$ 88,327	5	$ 87,468	7	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
31*	$ 88,016	6	$ 88,327	5	$ 87,637	7	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
32*	$ 88,016	6	$ 88,327	5	$ 87,806	7	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
33*	$ 88,016	6	$ 88,327	5	$ 87,975	7	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
34*	$ 88,016	7	$ 88,327	5	$ 88,144	6	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
35*	$ 88,016	7	$ 88,327	5	$ 88,213	6	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2
36*	$ 88,016	7	$ 88,327	6	$ 88,481	5	$ 93,109	1	$ 90,342	4	$ 85,142	8	$91,702	3	$ 92,190	2

Chart shows FCS's FY23 Projected Ranking for Teacher with other districts at projected increase as notec

FY23 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	$ 59,177	7	$ 56,203	8	$ 60,500	4	$ 65,657	1	$ 60,874	3	$ 60,356	5	$ 62,237	2	$ 60,282	6
1	$ 60,373	6	$ 56,203	8	$ 60,500	5	$ 65,657	1	$ 62,030	3	$ 60,356	7	$ 62,237	2	$ 61,493	4
2	$ 61,311	5	$ 56,203	8	$ 60,500	6	$ 65,657	1	$ 63,185	2	$ 60,356	7	$ 62,704	3	$ 62,074	4
3	$ 62,260	5	$ 58,574	8	$ 60,500	6	$ 67,625	1	$ 64,341	2	$ 60,378	7	$ 62,704	4	$ 63,915	3
4	$ 63,827	5	$ 60,490	7	$ 60,500	6	$ 70,420	1	$ 65,496	2	$ 60,403	8	$ 64,381	4	$ 65,216	3
5	$ 65,801	4	$ 62,405	6	$ 61,923	7	$ 72,531	1	$ 66,652	2	$ 61,651	8	$ 64,381	5	$ 66,337	3
6	$ 67,246	5	$ 64,366	6	$ 62,138	8	$ 74,804	1	$ 67,807	2	$ 63,136	7	$ 67,317	4	$ 67,548	3
7	$ 68,736	4	$ 66,357	6	$ 62,247	8	$ 77,049	1	$ 68,962	2	$ 64,679	7	$ 68,175	5	$ 68,759	3
8	$ 70,252	3	$ 68,394	6	$ 62,357	8	$ 80,310	1	$ 70,118	4	$ 66,254	7	$ 70,986	2	$ 69,970	5
9	$ 71,817	3	$ 70,522	6	$ 64,246	8	$ 82,717	1	$ 71,273	4	$ 68,378	7	$ 72,966	2	$ 71,181	5
10	$ 72,986	2	$ 72,680	4	$ 66,965	8	$ 82,717	1	$ 72,429	5	$ 70,065	7	$ 72,966	3	$ 72,392	6
11	$ 74,559	3	$ 72,710	6	$ 68,378	8	$ 85,203	1	$ 73,584	5	$ 71,919	7	$ 75,033	2	$ 73,603	4
12	$ 75,829	2	$ 74,565	7	$ 68,378	8	$ 85,203	1	$ 74,740	5	$ 74,635	6	$ 75,033	3	$ 74,814	4
13	$ 77,121	2	$ 74,610	7	$ 70,162	8	$ 87,755	1	$ 75,895	5	$ 74,635	6	$ 77,114	3	$ 76,025	4
14	$ 78,398	3	$ 76,662	6	$ 70,162	8	$ 87,755	1	$ 77,050	5	$ 76,431	7	$ 78,526	2	$ 77,236	4
15	$ 79,560	2	$ 76,769	6	$ 73,135	8	$ 90,387	1	$ 78,206	5	$ 76,431	7	$ 79,106	3	$ 78,447	4
16	$ 80,775	3	$ 78,866	6	$ 73,135	8	$ 90,387	1	$ 79,361	5	$ 78,837	7	$ 81,173	2	$ 79,658	4
17	$ 82,152	3	$ 78,927	6	$ 75,267	8	$ 93,100	1	$ 80,517	5	$ 78,837	7	$ 83,304	2	$ 80,669	4
18	$ 83,554	3	$ 81,162	6	$ 75,267	8	$ 93,100	1	$ 81,672	5	$ 81,038	7	$ 85,498	2	$ 82,080	4
19	$ 83,613	3	$ 81,222	6	$ 77,452	8	$ 96,220	1	$ 82,828	5	$ 81,038	7	$ 87,729	2	$ 83,291	4
20	$ 83,667	5	$ 83,442	6	$ 77,452	8	$ 96,220	1	$ 83,983	4	$ 83,307	7	$ 90,049	2	$ 84,502	3
21	$ 84,100	6	$ 85,843	3	$ 79,918	8	$ 98,745	1	$ 85,139	5	$ 83,307	7	$ 90,049	2	$ 85,713	4
22	$ 84,920	7	$ 86,147	5	$ 79,918	8	$ 98,745	1	$ 86,294	4	$ 85,613	6	$ 90,049	2	$ 86,924	3
23	$ 85,749	6	$ 86,269	5	$ 82,046	8	$ 99,480	1	$ 87,449	4	$ 85,613	7	$ 91,549	2	$ 88,135	3
24	$ 86,189	7	$ 86,269	6	$ 82,215	8	$ 99,480	1	$ 88,605	4	**$ 87,993**	5	$ 91,549	2	$ 89,346	3
25	$ 87,031	7	$ 87,074	6	$ 84,403	8	$ 99,480	1	$ 89,760	4	$ 87,993	5	$ 93,970	2	$ 90,557	3
26	$ 87,332	6	$ 87,074	7	$ 84,573	8	$ 100,223	1	$ 90,916	4	$ 87,993	5	**$ 96,453**	2	$ 91,768	3
27	$ 88,297	5	$ 87,819	7	$ 86,821	8	$ 100,223	1	$ 92,614	4	$ 87,993	6	$ 96,453	2	$ 92,979	3
28	**$ 90,016**	5	$ 88,746	6	$ 86,989	8	$ 100,223	1	**$ 93,956**	4	$ 87,993	7	$ 96,453	2	**$ 94,190**	3
29	$ 90,016	6	**$ 90,327**	5	$ 89,301	7	**$ 101,023**	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
30	$ 90,016	6	$ 90,327	5	$ 89,468	7	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
31*	$ 90,016	6	$ 90,327	5	$ 89,637	7	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
32*	$ 90,016	6	$ 90,327	5	$ 89,806	7	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
33*	$ 90,016	6	$ 90,327	5	$ 89,975	7	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
34*	$ 90,016	7	$ 90,327	5	$ 90,144	6	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
35*	$ 90,016	7	$ 90,327	5	$ 90,213	6	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	3
36*	$ 90,016	7	$ 90,327	6	$ 90,481	5	$ 101,023	1	$ 93,956	4	$ 87,993	8	$ 96,453	2	$ 94,190	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 $2,000 annual increase
Cobb proposed 8.5% annual increase (plus step-up to 13.1%)
Cherokee assumed $2,000 annual increase
Clayton assumed $2,000 annual increase
DeKalb proposed range 3-5% (used 4%) COLA
Forsyth proposed 1% COLA plus $2,000 annual increase
Gwinnett assumed $2,000 annual increase

DRAFT

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T7 - DOCTORATE
FY23 PROJECTED RANKING
PROJECTED FY23 WITh 3% INCREASE PLUS $2,000

Chart shows FCS's FY22 ranking using actual FY22 salary schedules

FY22 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	$ 62,895	6	$ 59,934	8	$ 63,876	3	$ 66,875	1	$ 63,835	4	$ 63,043	5	$62,608	7	$ 63,980	2
1	$ 62,895	6	$ 59,934	8	$ 63,876	4	$ 66,875	1	$ 65,035	3	$ 63,043	5	$62,608	7	$ 65,320	2
2	$ 63,043	6	$ 59,934	8	$ 63,876	4	$ 66,875	1	$ 66,235	3	$ 63,043	6	$63,085	5	$ 66,660	2
3	$ 64,056	4	$ 62,594	8	$ 63,876	5	$ 68,882	1	$ 67,435	3	$ 63,069	7	$63,085	6	$ 68,000	2
4	$ 65,081	4	$ 64,767	6	$ 63,876	7	$ 72,042	1	$ 68,635	3	$ 63,095	8	$64,860	5	$ 69,340	2
5	$ 65,643	5	$ 66,941	4	$ 65,455	6	$ 74,204	1	$ 69,835	3	$ 64,450	8	$64,860	7	$ 70,680	2
6	$ 67,629	6	$ 69,175	4	$ 65,515	8	$ 76,530	1	$ 71,035	3	$ 66,081	7	$69,009	5	$ 72,020	2
7	$ 69,161	6	$ 71,425	4	$ 65,624	8	$ 78,825	1	$ 72,235	3	$ 67,777	7	$70,980	5	$ 73,360	2
8	$ 70,740	6	$ 73,720	4	$ 65,733	8	$ 81,801	1	$ 73,435	5	$ 69,508	7	$74,028	3	$ 74,700	2
9	$ 72,347	6	$ 76,046	3	$ 66,718	8	$ 84,254	1	$ 74,635	5	$ 71,843	7	$76,157	2	$ 76,040	4
10	$ 74,006	6	$ 78,402	2	$ 69,493	8	$ 82,254	1	$ 75,835	5	$ 73,697	7	$76,157	4	$ 77,380	3
11	$ 75,245	7	$ 78,432	3	$ 71,535	8	$ 86,780	1	$ 77,035	5	$ 76,512	6	$78,360	4	$ 78,720	2
12	$ 76,913	7	$ 80,347	2	$ 73,526	8	$ 86,780	1	$ 78,235	6	$ 78,699	4	$78,360	5	$ 80,060	3
13	$ 78,628	7	$ 80,408	4	$ 73,636	8	$ 89,385	1	$ 79,435	5	$ 78,699	6	$80,613	3	$ 81,400	2
14	$ 80,755	5	$ 82,734	3	$ 73,636	8	$ 89,385	1	$ 80,635	6	$ 80,950	4	$80,613	7	$ 82,740	2
15	$ 82,510	4	$ 82,734	3	$ 77,712	8	$ 92,066	1	$ 81,835	5	$ 80,950	7	$81,359	6	$ 84,080	2
16	$ 84,540	4	$ 85,120	3	$ 77,712	8	$ 92,066	1	$ 83,035	6	$ 83,271	5	$82,387	7	$ 85,420	2
17	$ 85,865	3	$ 85,181	4	$ 80,041	8	$ 94,828	1	$ 84,235	6	$ 83,271	7	$84,615	5	$ 86,760	2
18	$ 88,167	2	$ 87,598	4	$ 80,041	8	$ 94,828	1	$ 85,435	7	$ 85,664	6	$86,892	5	$ 88,100	3
19	$ 88,894	4	$ 87,658	5	$ 82,429	8	$ 98,009	1	$ 86,635	6	$ 85,664	7	$89,242	3	$ 89,440	2
20	$ 88,958	5	$ 90,197	4	$ 82,429	8	$ 98,009	1	$ 87,835	7	$ 88,134	6	$91,653	2	$ 90,780	3
21	$ 89,834	5	$ 92,720	2	$ 85,104	8	$ 100,595	1	$ 89,035	6	$ 88,134	7	$91,653	4	$ 92,120	3
22	$ 90,310	6	$ 93,130	3	$ 85,104	8	$ 100,595	1	$ 90,235	7	$ 90,640	5	$91,653	4	$ 93,460	2
23	$ 91,212	7	$ 93,282	4	$ 87,449	8	$ 101,333	1	$ 91,435	6	$ 94,640	3	$93,195	5	$ 94,800	2
24	$ 92,124	7	$ 93,282	3	$ 87,618	8	$ 101,333	1	$ 92,635	6	**$ 93,232**	4	$93,195	5	$ 96,140	2
25	$ 92,608	7	$ 94,164	4	$ 90,027	8	$ 101,333	1	$ 93,835	5	$ 93,232	6	$95,717	3	$ 97,480	2
26	$ 93,534	5	$ 92,164	7	$ 90,196	8	$ 102,090	1	$ 95,035	4	$ 93,232	6	**$98,312**	3	$ 98,820	2
27	$ 93,865	6	$ 95,061	5	$ 92,673	8	$ 102,090	1	$ 96,712	4	$ 93,232	7	$98,312	3	$ 100,160	2
28	$ 94,927	5	$ 65,973	8	$ 92,842	7	$ 102,090	1	**$ 98,117**	4	$ 93,232	6	$98,312	3	**$ 101,500**	2
29	**$ 96,830**	6	**$ 96,870**	5	$ 95,388	7	**$ 102,868**	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
30	$ 96,830	6	$ 96,870	5	$ 95,557	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
31*	$ 96,830	6	$ 96,870	5	$ 95,726	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
32*	$ 96,830	6	$ 96,870	5	$ 95,895	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
33*	$ 96,830	6	$ 96,870	5	$ 96,064	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
34*	$ 96,830	6	$ 96,870	5	$ 96,232	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
35*	$ 96,830	6	$ 96,870	5	$ 96,400	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2
36*	$ 96,830	6	$ 96,870	5	$ 96,570	7	$ 102,868	1	$ 98,117	4	$ 93,232	8	$98,312	3	$ 101,500	2

Chart shows FCS's FY23 Projected Ranking for Teacher with other districts at projected increase as noted

FY 23 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	$ 64,895	7	$ 61,934	8	$ 65,876	5	$ 72,559	1	$ 66,388	3	$ 65,673	6	$ 66,486	2	$ 65,980	4
1	$ 64,895	7	$ 61,934	8	$ 65,876	5	$ 72,559	1	$ 67,636	2	$ 65,673	6	$ 66,486	4	$ 67,320	3
2	$ 65,043	7	$ 61,934	8	$ 65,876	5	$ 72,559	1	$ 68,884	2	$ 65,673	6	$ 66,978	4	$ 68,660	3
3	$ 66,056	5	$ 64,594	8	$ 65,876	6	$ 74,737	1	$ 70,132	2	$ 65,700	7	$ 66,978	4	$ 70,000	3
4	$ 67,081	5	$ 66,767	6	$ 65,876	7	$ 78,166	1	$ 71,380	2	$ 65,726	8	$ 68,806	4	$ 71,340	3
5	$ 67,643	6	$ 68,941	4	$ 67,455	7	$ 80,511	1	$ 72,628	3	$ 67,095	8	$ 68,806	5	$ 72,680	2
6	$ 69,629	6	$ 71,175	5	$ 67,515	8	$ 83,035	1	$ 73,876	3	$ 68,742	7	$ 73,079	4	$ 74,020	2
7	$ 71,161	6	$ 73,425	5	$ 67,624	8	$ 85,525	1	$ 75,124	3	$ 70,455	7	$ 75,109	4	$ 75,360	2
8	$ 72,740	6	$ 75,720	5	$ 67,733	8	$ 88,754	1	$ 76,372	4	$ 72,203	7	$ 78,249	2	$ 76,700	3
9	$ 74,347	7	$ 78,046	3	$ 68,718	8	$ 91,416	1	$ 77,620	5	$ 74,561	6	$ 80,442	2	$ 78,040	4
10	$ 76,006	7	$ 80,402	3	$ 71,493	8	$ 89,246	1	$ 78,868	5	$ 76,434	6	$ 80,442	2	$ 79,380	4
11	$ 77,245	7	$ 80,432	4	$ 73,535	8	$ 94,156	1	$ 80,116	5	$ 79,277	6	$ 82,711	2	$ 80,720	3
12	$ 78,913	7	$ 82,347	3	$ 75,526	8	$ 94,156	1	$ 81,364	6	$ 81,486	5	$ 82,711	2	$ 82,060	4
13	$ 80,628	7	$ 82,408	5	$ 75,636	8	$ 96,983	1	$ 82,612	4	$ 81,486	6	$ 85,031	2	$ 83,400	3
14	$ 82,755	7	$ 84,734	4	$ 75,636	8	$ 96,983	1	$ 83,860	5	$ 83,760	6	$ 85,031	2	$ 84,740	3
15	$ 84,510	6	$ 84,734	5	$ 79,712	8	$ 99,892	1	$ 85,108	4	$ 83,760	7	$ 85,800	3	$ 86,080	2
16	$ 86,540	5	$ 87,120	3	$ 79,712	8	$ 99,892	1	$ 86,356	6	$ 86,104	7	$ 86,859	4	$ 87,420	2
17	$ 87,865	4	$ 87,181	6	$ 82,041	8	$ 102,888	1	$ 87,604	5	$ 86,104	7	$ 89,153	2	$ 88,760	3
18	$ 90,167	3	$ 89,598	5	$ 82,041	8	$ 102,888	1	$ 88,852	6	$ 88,521	7	$ 91,499	2	$ 90,100	4
19	$ 90,894	4	$ 89,658	6	$ 84,429	8	$ 106,340	1	$ 90,100	5	$ 88,521	7	$ 93,919	2	$ 91,440	3
20	$ 90,958	7	$ 92,197	4	$ 84,429	8	$ 106,340	1	$ 91,348	5	$ 91,015	6	$ 96,403	2	$ 92,780	3
21	$ 91,834	6	$ 94,720	3	$ 87,104	8	$ 109,146	1	$ 92,596	5	$ 91,015	7	$ 96,403	2	$ 94,120	4
22	$ 92,310	7	$ 95,130	4	$ 87,104	8	$ 109,146	1	$ 93,844	5	$ 93,546	6	$ 96,403	2	$ 95,460	3
23	$ 93,212	7	$ 95,282	5	$ 89,449	8	$ 109,946	1	$ 95,092	6	$ 97,586	3	$ 97,991	2	$ 96,800	4
24	$ 94,124	7	$ 95,282	6	$ 89,618	8	$ 109,946	1	$ 96,340	4	**$ 96,164**	5	$ 97,991	3	$ 98,140	2
25	$ 94,608	7	$ 96,164	6	$ 92,027	8	$ 109,946	1	$ 97,588	4	$ 96,164	5	$ 100,589	2	$ 99,480	3
26	$ 95,534	6	$ 94,164	7	$ 92,196	8	$ 110,768	1	$ 98,836	4	$ 96,164	5	**$ 103,261**	2	$ 100,820	3
27	$ 95,865	7	$ 97,061	5	$ 94,673	8	$ 110,768	1	$ 100,580	4	$ 96,164	6	$ 103,261	2	$ 102,160	3
28	$ 96,927	5	$ 67,973	8	$ 94,842	7	$ 110,768	1	**$ 102,042**	4	$ 96,164	6	$ 103,261	3	**$ 103,500**	2
29	**$ 98,830**	6	**$ 98,870**	5	$ 97,388	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
30	$ 98,830	6	$ 98,870	5	$ 97,557	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
31*	$ 98,830	6	$ 98,870	5	$ 97,726	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
32*	$ 98,830	6	$ 98,870	5	$ 97,895	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
33*	$ 98,830	6	$ 98,870	5	$ 98,064	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
34*	$ 98,830	6	$ 98,870	5	$ 98,232	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
35*	$ 98,830	6	$ 98,870	5	$ 98,400	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2
36*	$ 98,830	6	$ 98,870	5	$ 98,570	7	$ 111,612	1	$ 102,042	4	$ 96,164	8	$ 103,261	3	$ 103,500	2

* 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 $2,000 annual increase
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DeKalb proposed range 3-5% (used 4%) COLA
Forsyth proposed 1% COLA plus $2,000 annual increase
Gwinnett assumed $2,000 annual increase

Fulton County Schools

Where Students Come First

State of Georgia Department of Education QBE Allotment Sheets

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2022

10/5/2021

School System: 660 - Fulton County

FY22 SB10 Reduction

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,789.66

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	4,462	27,294,591	348,747	27,643,338	9,918,916	17,724,422	297.47		9.92	4.06
Kindergarten Early Intr Pgm	486	3,862,771	37,967	3,900,738	1,399,653	2,501,085	44.18		1.08	0.44
Primary Grade(1-3) Pgm	14,968	73,442,532	1,285,741	74,728,273	26,813,818	47,914,455	880.47	43.39	33.26	13.61
Primary Grd Early Intrv(1-3) Pgm	2,279	16,716,440	195,781	16,912,221	6,068,402	10,843,819	207.18	6.61	5.06	2.07
Upper Elementary Grd(4-5) Pgm	10,097	37,816,450	711,014	38,527,464	13,824,331	24,703,133	439.00	29.27	22.44	9.18
UppElem Grd Early Intrv(4-5)	1,316	9,652,140	92,671	9,744,811	3,496,609	6,248,202	119.64	3.81	2.92	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	15,618	66,204,278	1,099,837	67,304,115	24,149,899	43,154,216	780.90	45.27	34.71	14.20
High School Gen Educ(9-12)	20,196	71,214,322	2,294,314	73,508,636	26,376,191	47,132,445	878.09		44.88	18.36
CTAE(9-12) PGM	3,274	13,162,148	1,074,691	14,236,839	5,108,428	9,128,411	163.70		7.28	2.98
Students with Disab Cat I	1,559	14,849,636	388,044	15,237,680	5,467,547	9,770,133	194.88			1.42
Students with Disab Cat II	287	3,360,737	37,698	3,398,435	1,219,418	2,179,017	44.15			0.26
Students with Disab Cat III	3,108	47,246,166	634,620	47,880,786	17,180,468	30,700,318	621.60			2.83
Students with Disab Cat IV	368	9,315,681	155,589	9,471,270	3,398,458	6,072,812	122.67			0.33
Students with Disab Cat V	295	2,807,330	124,472	2,931,802	1,051,982	1,879,820	36.88			0.27
Gifted Student Category VI	6,388	40,716,821	644,504	41,361,325	14,841,170	26,520,155	532.33			5.81
Remedial Education Pgm	1,746	9,222,804	100,322	9,323,126	3,345,301	5,977,825	116.40		3.88	1.59
Alternate Education Pgm	979	5,169,839	68,943	5,238,782	1,879,767	3,359,015	65.27		2.18	0.89
Eng.Spkrs.of Other Lang.(ESOL)	1,275	14,083,592	73,237	14,156,829	5,079,719	9,077,110	182.14		2.83	1.16
Spec Ed. Itinerant				127,137	45,619	81,518				
Spec Ed. Supplemental Speech				30,253	10,855	19,398				
TOTAL DIRECT INSTRUC.	88,701	466,138,278	9,368,192	475,663,860	170,676,551	304,987,309	5,726.95	128.35	170.44	80.66
INDIRECT COST										
Cent. Admin		10,608,210	0	10,608,210	3,806,412	6,801,798				
School Admin		23,529,964	615,210	24,145,174	8,663,713	15,481,461				
Facility M & O			26,433,201	26,433,201	9,484,697	16,948,504				
Sub Total (INDIRECT COST)		34,138,174	27,048,411	61,186,585	21,954,822	39,231,763				
MEDIA CENTER PGM.		11,279,375	1,232,415	12,511,790	4,489,450	8,022,340				
20 DAYS ADDITIONAL INSTRUCTION		3,777,198		3,777,198	1,355,325	2,421,873				
STAFF & PROFESSIONAL DEV				2,178,457	781,669	1,396,788				
PRINCIPAL STAFF & PROF. DEV				35,720	12,817	22,903				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(15,082,731)				
Charter System Adjustment				4,500,000		4,500,000				
QBE FORMULA EARNINGS		515,333,025	37,649,018	559,853,610	199,270,634	345,500,245	5,726.95	128.35	170.44	80.66
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 0)				5,064,585		5,064,585				
Sparsity - Regular				0		0				
Nursing Services				1,837,953		1,837,953				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				566,756,148		352,402,783				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				566,756,148		352,402,783				
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				566,756,148		352,402,783				

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	35.83	35.83	60.03	
		107.00	144.64	173.75					
1.00	6.00	107.00	144.64	174.75	1.00	35.83	35.83	60.03	
									149.56
1.00	6.00	107.00	144.64	174.75	1.00	35.83	35.83	60.03	149.56

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 2022 (HB 81).
3.Teacher Retirement is funded at 19.81% in QBE in FY 2022 (HB 81).

Total T&E **205,122,929** includes T&E 133,601,549 and HI 71,521,380

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

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

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

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

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

FY2023 Budget

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Atlanta,GA 30339

www.fultonschools.org