Fulton County Schools

Where Students Come First



Vivianne H. 6th Grade – River Trail MS

FY2025 Budget

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

1st Students

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ORGANIZATION OF THE BUDGET DOCUMENT

The approved budget format presents the school division's budget and pertinent information in an organized and comprehensive document to facilitate the reader's knowledge of the school division's budget development, management, and processes. It includes financial information for the current budget year and from the previous fiscal years.

The document format follows the standards set forth by the Association of School Business Officials International Meritorious Budget Award Program. The purpose of this budget document is to provide policy information, serve as an operation guide and financial plan, and is a comprehensive communication tool for the school division's stakeholders to include students, parents, staff, constituents, and elected officials.

The document contains four major sections as listed and defined below.

The **Executive Summary** is the first major section of the school budget document. The Executive Summary highlights essential information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

The **Organizational Section** includes the Fulton County School's organizational and management structure, organizational charts, and the policies and procedures governing the budget development process.

The **Financial Section** presents budget data by summary and detail levels for all financial funds managed by the school division. It begins with a financial representation of revenue and an expense of all funds combined and then represents each fund individually from general funds and other funds. Description of revenue sources and expenditure needs are described.

The **Informational Section** includes information of interest to school division employees and the community, including local taxes, student enrollment and demographics, the academic calendar and relative staffing concerns, cost of education, school division accountability, and an overview of each department's contributions. A glossary can be found in this section as well.

BUDGET RECOGNITIONS

The Meritorious Budget Award through the Association of School Business Officials (ASBO) International recognizes school districts that demonstrate excellence in school budget presentation, setting a high standard for transparent budget development.

ASBO International awarded the Meritorious Budget Award (MBA) to Fulton County Schools for its annual budget for the fiscal year beginning July 1, 2023.

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

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



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

FULTON COUNTY SCHOOLS

for excellence in the preparation and issuance of its budget for the Fiscal Year 2023–2024.

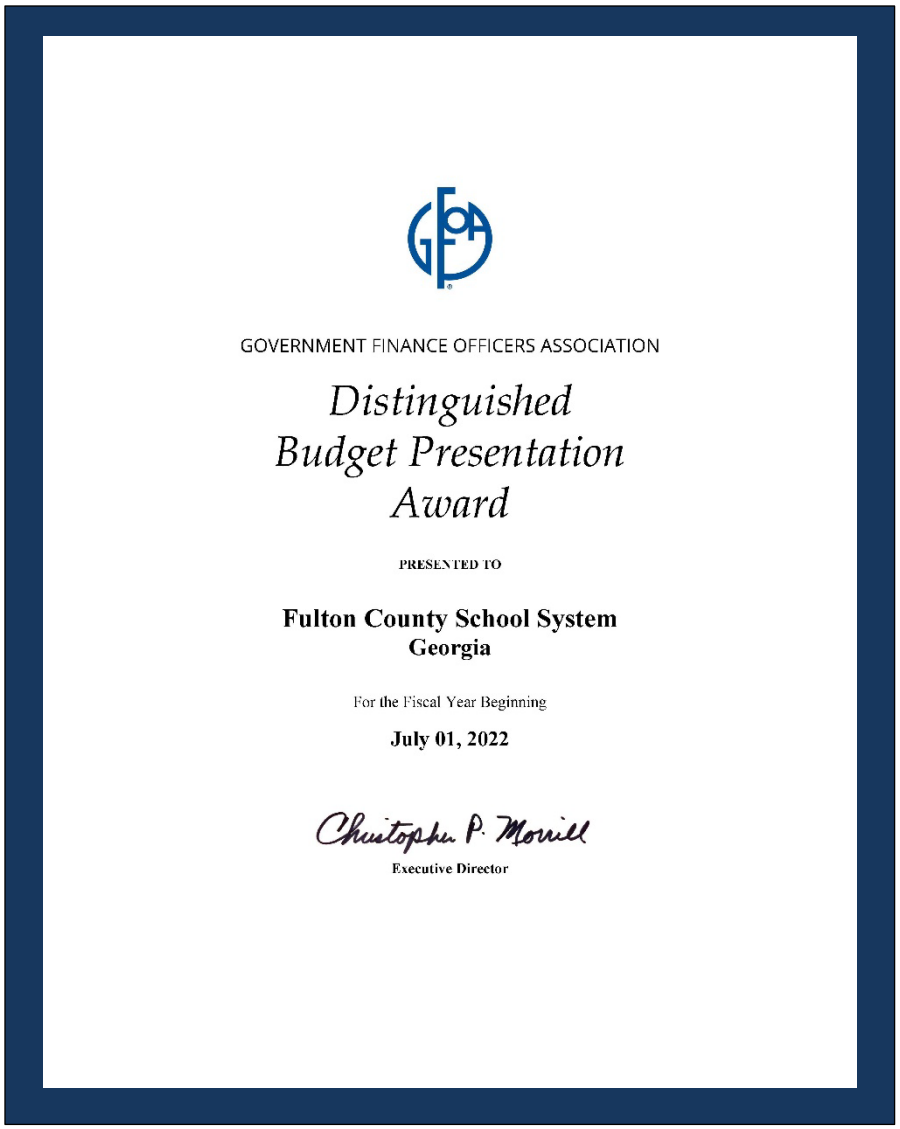
The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

Ryan S. Stechschulte
President

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

Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Fulton County has submitted and received the GFOA Distinguished Budget Award for 20 consecutive years. We believe our current budget continues to meet the GFOA program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Fulton County School System
Georgia

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

Fulton County Schools

Where Students Come First

Executive Summary

SUMMARY OF ORGANIZATION SECTION

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

MISSION

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

VISION

For all students to learn to their full potential.

BELIEFS

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

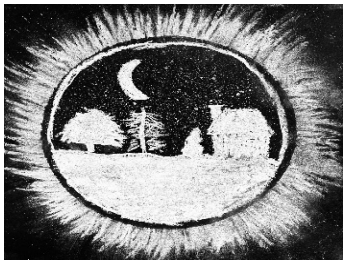
OBJECTIVES

- ✓ Each Fulton County school will educate every student to his/her fullest potential.
- ✓ Fulton County will engage parents as key partners in the educational process.
- ✓ Each Fulton County school will be the preferred school for its students and parents.
- ✓ Each Fulton County school will provide greater value for each child's educational experience when compared to top-performing public and private schools in the nation.
- ✓ Fulton County schools will prepare each student to excel in a rapidly changing global society.

BOARD PARAMETERS

- ✓ Seek alternative funding sources.
- ✓ Continue to maximize revenue from State QBE via improving FTE count coding.
- ✓ Allocate at least 75% of General Fund to schools.
- ✓ Identify opportunities for cost efficiencies.
- ✓ Maintain a competitive compensation structure.
- ✓ To the extent possible be revenue neutral as defined by the tax rollback form.
- ✓ Maintain at least two months of fund balance.
- ✓ Continue with a transparent Modified Zero-based budgeting process.
- ✓ Continue to demonstrate sustainability related to budget recommendations.
- ✓ Provide a path to transition to less federal support (ESSER)







BUDGET PROCESS AND CALENDAR

The budget process exists to meet state code requirements; provide a means to allocate resources; and represents fiduciary responsibility as good stewards of public funds. Georgia Department of Education requires school boards to adopt balanced budgets.

The budget process is a year-round activity beginning with planning, preparing, and adopting, then evolving to reporting, monitoring, and adjusting financial plan. School budgets are developed using Board approved formulas and guidelines that ensure both equal and equitable funding for all schools. Georgia Department of Education (GaDOE) requires the School Board to adopt a budget by July 1st of the fiscal year for which the budget applies.



The budget planning process begins in July with the Budget department reviewing the prior year processes, implementing improvements, and developing the timeline for the following year. The budget calendar is developed and approved by the Board in October. The calendar identifies all deadlines for the annual budget process. The calendar inputs important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and two public hearings for comments on the budget. The public hearing time and location are published at least seven days in advance in a newspaper having general circulation with the school division.

Many factors influence the preliminary budget and include, but are not limited to economic conditions, enrollment growth, staffing needs based on program enrollment, instructional and operational goals, technology and school bus replacement schedules, public input, and other initiatives that support Fulton County Schools' mission and goals.

Approved Budget

The Fulton County Board of Education approves the school division's budget by fund and functional category. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service. The Fulton County Board holds budget work sessions and public hearings before tentative voting on the budget in May.

Budget Implementation

Once the budget is adopted by the School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by unique account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the amount of any fund category requires approval of the Superintendent and the Board. Budget adjustments within functional category totals do not require approval if less than $100,000.

October	•Adoption of Budget Calendar
November	•Approval of Board Paramers
January	•Approval of School Allotment Guidelines
February	•Governor's proposed budget release
March	•Enrollment Forecast
April	•Superintendent's budget presentation
May	•Public Hearings •School Board tentatively adopts budgets for FY 2024-25
June	•School Board approves final budget for FY 2024-25
July	•Fiscal year 2025 begins

This budget document is intended as a working reference document for administrators and other school personnel. The document is organized with introductory (executive summary), organizational, financial, and informational sections to describe the financial framework, division statistics and achievements, and organization detail of the day-to-day operations of Fulton County Public Schools.

Significant Changes during the FY 2025 Budget Process

There were no significant changes to the budget process for FY 2025.

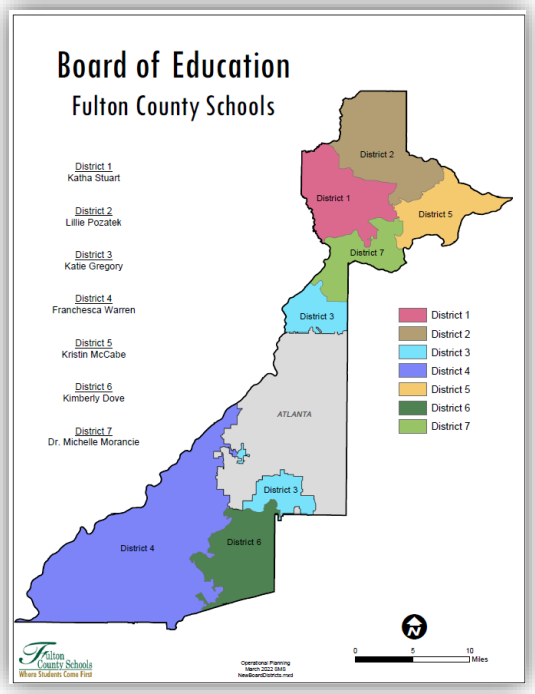
SCHOOL BOARD

Katha Stuart
District 1



Lillie Pozatek
District 2





Katie Gregory
District 3



Franchesca Warren
District 4



Kristin McCabe
District 5



Kimberly Dove
District 6



Dr. Michelle Morancie
District 7



SCHOOL ADMINISTRATION

Superintendent



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

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

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

Superintendent Cabinet

Chief of Staff ..... Clifford Jones

Chief Academic Officer ..... Brannon Gaskins

Chief Communications Officer ..... Brian Noyes

Chief Financial Officer ..... Marvin Dereef

Chief Human Resource Officer ..... Gonzalo La Cava

Chief Information Officer ..... Emily Ramsey

Chief Operations Officer ..... Noel Maloof

Executive Director II Board Services ..... Julie Baldwin

FINANCIAL COMPONENT OF EXECUTIVE SUMMARY

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

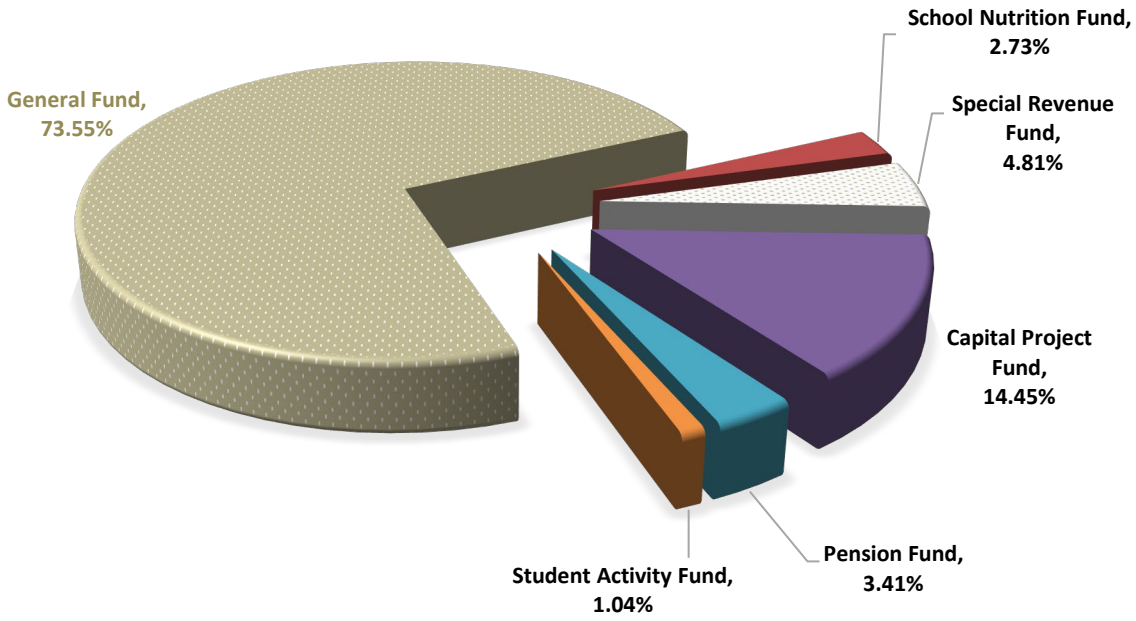
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long term, not just during the current period. As required by law, all fund budgets presented in the budget document are balanced.

Please note: The financial and statistical tables within this budget document use rounding, which may result in what appear to be insignificant mathematical inconsistencies.

REVENUE BUDGET COMPARISON FOR ALL FUNDS

The following budgets are included in the School Board Annual Budget: General Fund, School Nutrition Fund, Capital Project Fund, Special Revenue Fund, and Pension Fund. The Fiduciary School Activity Fund is also included in the annual budget. The School Operating (General) fund is intended to finance instructional programs and day-to-day operations of the school division and includes the division's primary revenue sources from the State of Georgia and the County of Fulton. The School Nutrition fund accounts for the cafeteria operations and administrative costs, primarily from breakfast and lunch sales and federal revenue. The Capital Project fund is used to appropriate buildings or major renovations and the Special Revenue fund is used to supplement the General Fund to finance instructional programs. The Pension fund accounts for employees not covered under the Teachers Retirement System of Georgia (TRSGA). A summary of the revenues and expenditure budgets for each fund follows.

FUNDS AS A PERCENTAGE OF TOTAL BUDGET



The following schedule presents a summary comparison of the funds included in this budget. The FY 2025 proposed General Fund revenue budget reflects an increase of $62.0 M, or 4.84% over the FY 2024 projected budget. The School Nutrition fund reflects an increase of $2.0 M or 4.28%, the Capital Project Fund reflects an increase $5.3 M, or 2.06%, the Special Revenue Fund reflects a decrease of $97.2M, or -52.31%, and the Pension Fund reflects an increase of $5.5 M, or 40.06% when compared to the FY 2024 projected budget.

The FY 2025 Annual Budget reflects an overall decrease of -0.69% over the prior year with the Special Revenue representing the largest decrease and general fund representing the largest increase. Further discussion of the budget variances by fund follows this section.

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% of previous year	% of Budget
General Fund	1,292,882,077	1,355,516,347	62,634,270	4.84%	73.55%
School Nutrition Fund	48,223,891	50,286,985	2,063,094	4.28%	2.73%
Capital Project Fund	260,993,281	266,363,265	5,369,984	2.06%	14.45%
Special Revenue Fund	185,937,171	88,674,820	(97,262,351)	-52.31%	4.81%
Pension Fund	59,834,782	62,902,076	3,067,295	5.13%	3.41%
Student Activity Fund	13,747,428	19,255,290	5,507,862	40.06%	1.04%
Sub-Total	**$ 1,861,618,629**	**$ 1,842,998,783**	**$ (18,619,847)**	**-1.00%**	**100.00%**

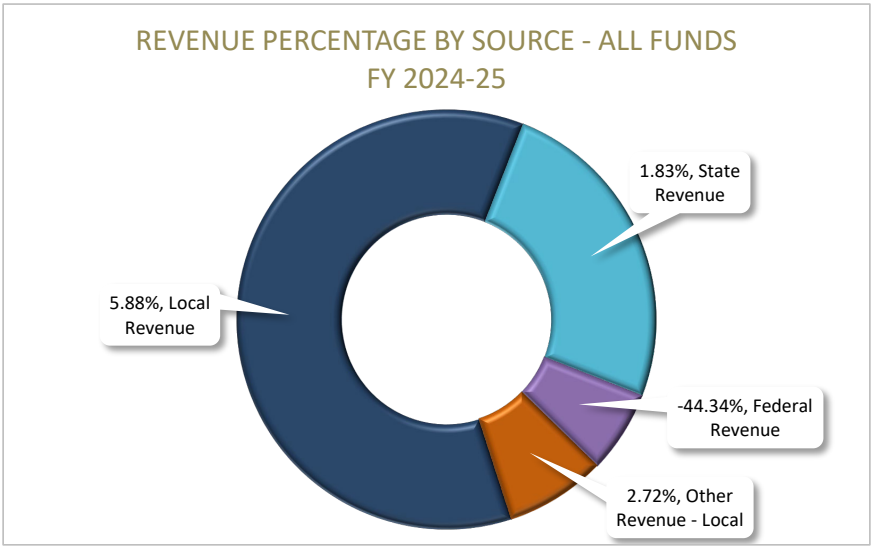
SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

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

Revenues are classified based on sources. FCS has four major funding sources - state, federal, local and other local. Revenue projections for all funds by source are as follows:

Summary of All Funds Revenue by Source

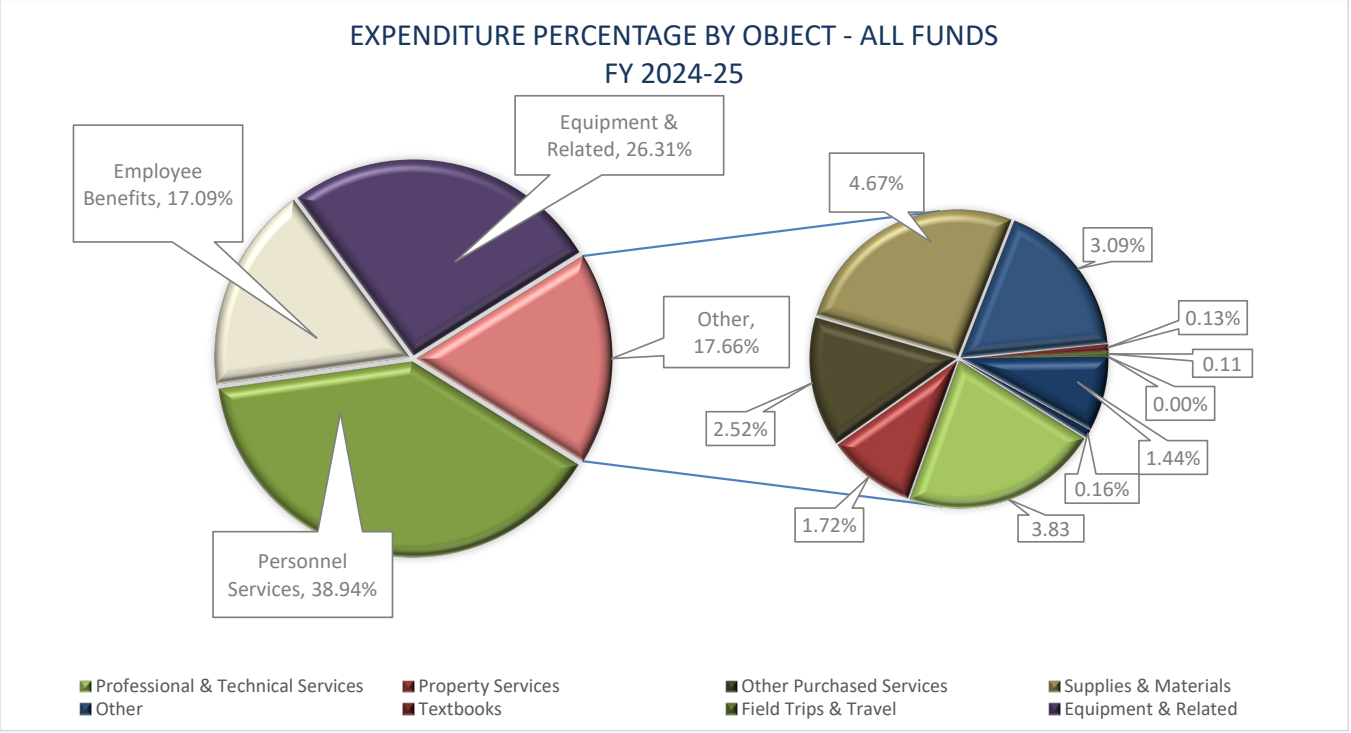
Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	% Increase / (Decrease)
All Funds						
Local Revenue	885,745,000	955,052,525	1,002,454,318	1,061,013,438	1,123,387,715	5.88%
State Revenue	390,133,740	405,545,188	421,103,784	451,843,317	460,110,843	1.83%
Federal Revenue	102,405,952	202,157,059	164,086,538	209,834,772	116,797,802	-44.34%
Other Revenue - Local	169,172,025	13,564,953	168,539,665	138,927,101	142,702,423	2.72%
Total Funds Available	**1,547,456,718**	**1,576,319,725**	**1,756,184,305**	**1,861,618,629**	**1,842,998,783**	**-1.00%**



Expenditures are classified by fund, cost center, function, level, and object. FCS has thirteen major object code classifications. Below is the District break down of expenditures by use. Approximately 56 percent of the expenses go directly to salaries and benefits. Expenditures for all funds by object are as follows:

Summary of All Funds - Expenditures by Object

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
All Funds					
Personnel Services	673,892,096	744,038,271	775,524,325	899,769,451	893,053,613
Employee Benefits	266,675,747	274,975,276	309,101,213	367,127,955	391,897,208
Professional & Technical Services	67,186,309	59,159,198	67,886,303	102,375,063	87,740,025
Property Services	16,928,287	16,842,373	28,346,567	35,638,006	39,491,167
Other Purchased Services	55,981,279	72,395,473	61,170,036	63,740,999	57,763,124
Supplies & Materials	50,054,445	69,307,816	74,413,996	88,396,687	107,081,729
Other	57,978,862	54,548,771	57,850,392	60,696,838	70,868,723
Textbooks	2,672,054	11,608,886	8,492,201	30,426,692	3,065,000
Field Trips & Travel	383,474	1,486,685	3,325,071	4,911,175	2,417,871
Equipment & Related	183,158,758	139,124,372	83,741,316	157,926,723	603,330,345
Payment to 3rd Parties	86,672	1,828,355	438,543	171,929	-
Utilities	21,308,395	27,731,954	26,367,979	28,426,098	32,954,020
Transfers	21,710,354	986,159	1,357,981	3,195,865	3,641,087
Total Funds Available	**$ 1,418,016,733**	**$ 1,474,033,588**	**$ 1,498,015,924**	**$ 1,842,803,480**	**$ 2,293,303,913**

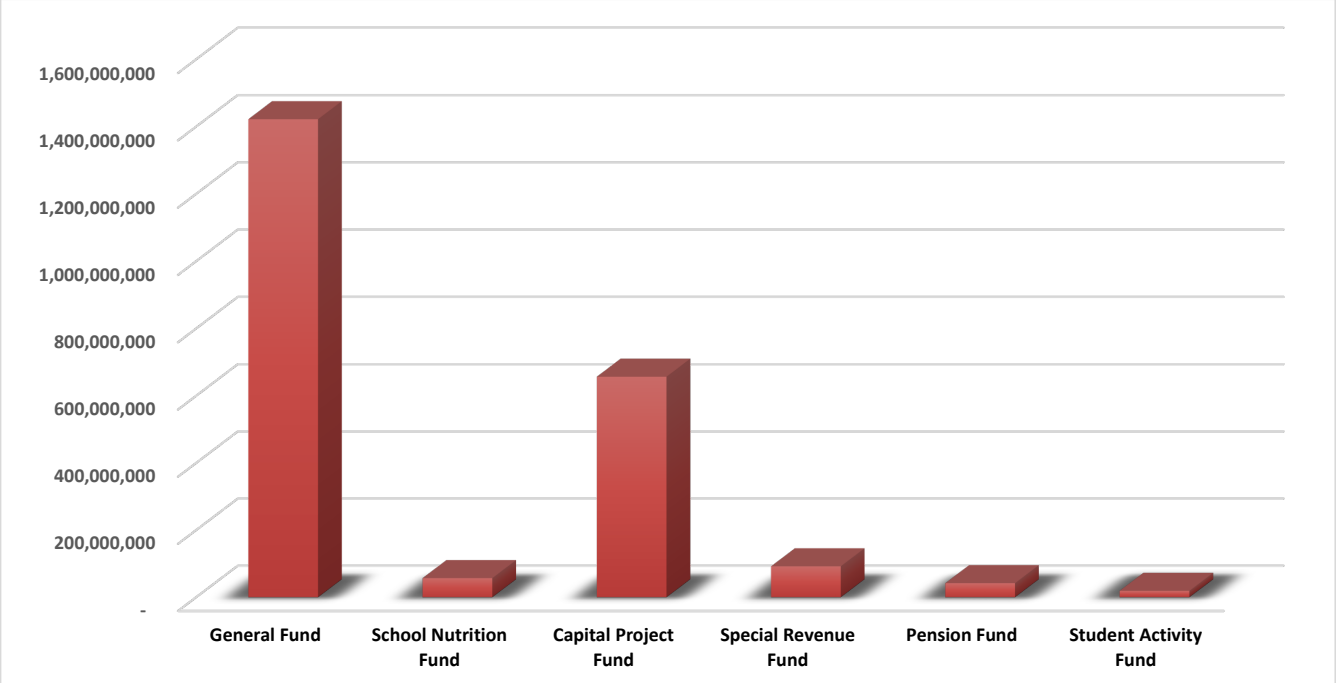


The chart below shows the 2025 fiscal year budget for all District funds for revenues and expenditures. The other financing sources (uses) are transfers between funds and/or other local revenue.

Summary of All Funds - By Fund

Fund	Beginning Balance	Revenue	Expenditures	Excess (Deficit)	Transfers In/Out	Ending Balance
General Fund	366,008,452	1,355,516,347	1,422,055,825	(66,539,478)	(3,639,766)	295,829,207
School Nutrition Fund	21,718,962	50,286,985	57,085,647	(6,798,662)	-	14,920,300
Capital Project Fund	537,906,388	266,363,265	656,853,042	(390,489,777)	-	147,416,611
Special Revenue Fund	359,575	88,674,820	92,314,586	(3,639,766)	3,639,766	359,575
Pension Fund	515,425,255	62,902,076	42,099,757	20,802,319	-	536,227,574
Student Activity Fund	13,698,896	19,255,290	19,255,290	-	-	13,698,896
Total Revenue	**$ 1,455,117,528**	**$ 1,842,998,783**	**$ 2,289,664,147**	**$ (446,665,364)**	**$ -**	**$ 1,008,452,164**

** General Fund expenditures represent 97.0% spending rate.*



Fulton County Board of Education
Fiscal Year 2024-25 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 11, 2024.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2024	366,008,452	21,718,962	359,575	537,906,388	515,425,255	13,698,896	1,455,117,528
Revenues:							
Local Revenue	870,851,427	-	-	252,536,288	-	-	1,123,387,715
State Revenue	449,524,743	1,386,100	9,200,000	-	-	-	460,110,843
Federal Revenue	1,000,000	34,637,446	79,474,820	1,685,536	-	-	116,797,802
Other Revenue - Local	34,140,177	14,263,439	-	12,141,441	62,902,076	19,255,290	142,702,423
Total Revenue	$ 1,355,516,347	$ 50,286,985	$ 88,674,820	$ 266,363,265	$ 62,902,076	$ 19,255,290	$1,842,998,783
Expenditures:							
Instruction	882,751,566	-	53,544,387	-	-	-	936,295,954
Pupil Services	96,025,275	-	11,866,943	-	-	-	107,892,217
Improvement of Instr. Svcs	50,316,712	-	4,580,893	-	-	-	54,897,605
Educational Media Services	20,017,509	-	-	-	-	-	20,017,509
Instructional Staff Training	9,487,911	-	12,931,532	-	-	-	22,419,443
Federal Administration	-	-	1,729,579	-	-	-	1,729,579
General Administration	3,161,575	-	6,852,043	-	-	-	10,013,618
School Administration	79,550,519	-	234,500	-	-	-	79,785,019
Support Services - Business	23,061,706	-	98,897	-	42,099,757	19,255,290	84,515,650
Maintenance and Operation	134,841,407	-	156,000	-	-	-	134,997,407
Student Transportation	73,823,140	-	63,000	-	-	-	73,886,140
Support Services - Central	48,978,470	-	256,813	-	-	-	49,235,283
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	57,085,647	-	-	-	-	57,085,647
Facilities Acquisition & Constr. Svcs	-	-	-	656,853,042	-	-	656,853,042
Total Expenditures	$ 1,422,055,825	$ 57,085,647	$ 92,314,586	$ 656,853,042	$ 42,099,757	$ 19,255,290	$2,289,664,147
Excess (deficiency) of Revenue over (under) Expenditures	$ (66,539,478)	$ (6,798,662)	$ (3,639,766)	$ (390,489,777)	$ 20,802,319	$ -	$ (446,665,364)
Other Financing Sourced (Uses)							
Other Uses	-	-	-	-	-	-	-
Transfers In	-	-	3,639,766	-	-	-	3,639,766
Transfers Out	(3,639,766)	-	-	-	-	-	(3,639,766)
Total Other Financing Sources	(3,639,766)	-	3,639,766	-	-	-	-
Fund Balance June 30, 2025	$ 295,829,207	$ 14,920,300	$ 359,575	$ 147,416,611	$ 536,227,574	$ 13,698,896	$ 1,008,452,164

The fiscal year 2024-2025 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 6:00 p.m., on June 11 , 2024 at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350. A copy of the proposed budgets is available for review at the Fulton County public library, the Administrative Centers, and the internet at www.fultonschools.org/budgetservices.

WHERE DO THE GENERAL FUND REVENUES ORIGINATE?

The district is estimated to receive $1,355,516,347 in revenue for the General Fund during FY25, an increase of 7% from the current fiscal year. The General Fund is the district's operating fund and accounts for 73.80% of the district's total revenues.

Resource from Operating funds	FY2024 Projected Revenue	FY2024 Revenue Per Pupil	FY2025 Proposed Revenue	FY2025 Revenue Per Pupil	Revenue % Change
Local Revenue	813,916,877	9,263	870,851,427	9,980	7.00%
State Revenue	440,218,440	5,010	449,524,743	5,151	2.11%
Federal Revenue	1,000,000	11	1,000,000	11	0.00%
Other Revenue - Local	37,746,760	430	34,140,177	391	-9.55%
Total Available Resources	**$ 1,292,882,077**	**$ 14,714**	**$ 1,355,516,347**	**$ 15,534**	**4.84%**

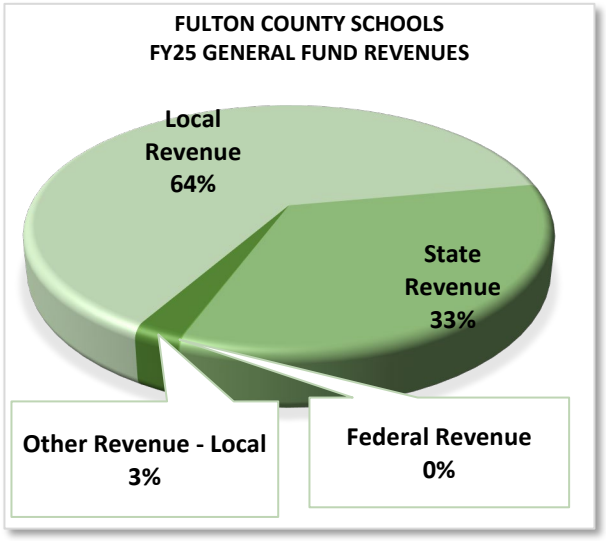
Local Sources

Local sources of revenue are the most significant for the district. Property taxes account for most of the local revenue. They generate an estimated 64% of the General Fund sources of revenue and will increase by 7% from FY 24. The tentative millage recommendation for FY25 is 17.130. 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 FY25 represent 33% of all available sources of funding. Quality Basic Education (QBE) accounts for the largest portion of state revenues. Overall state revenue is expected to increase by 2.11% over the current year.

There are elements that decreased Fulton County QBE Earnings – in FY25, Local Fair Share (LFS) amount paid by Fulton County Schools will increase approximately 3.53%, 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

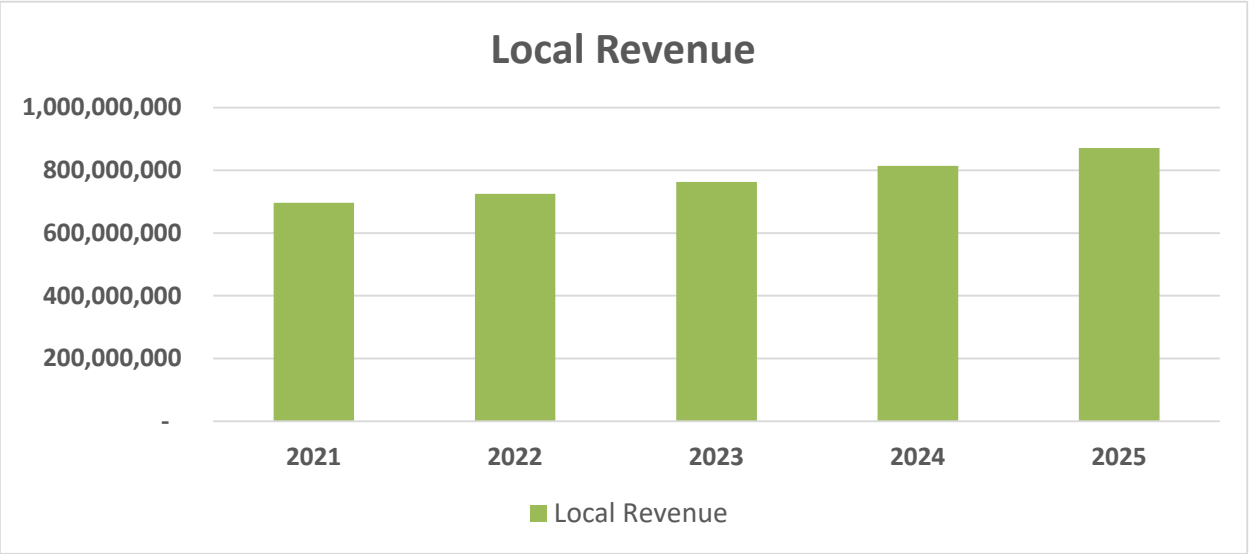
Revenues received from federal sources represent no change from FY 2023 - 24.

Other Local - Sources

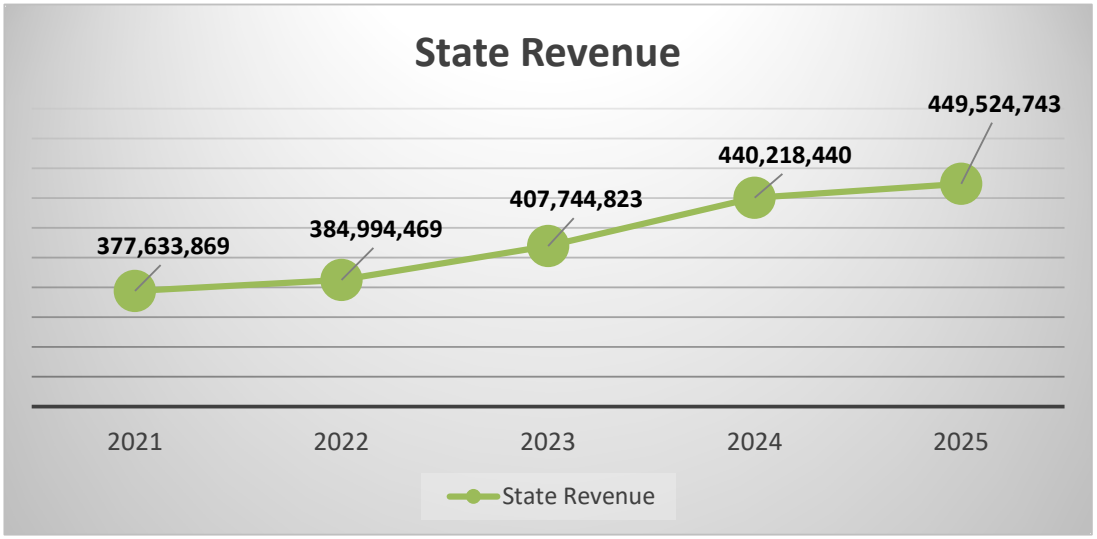
Revenues received from other local sources represent a decrease of -9.55% of total General Fund revenues.

GENERAL FUND REVENUE HIGHLIGHTS

The allocation of local funding for the district for FY 2025 is 64.24% of the General Fund budget and reflects an increase of $56.9 M or 7% from the previous year. The graph below illustrates the local funding over the past five years.



The revenue projection for FY 2025 in the General Fund reflects several significant assumptions. State revenue is projected using the Governor's proposed state budget for the 2024-25 year. The projected increase in state revenue for Fulton County Public Schools is $9.3 M or 2.11%. State revenue represents 33% of the School Operating Budget for FY 2025. The graph below is a historical trend analysis of budgeted state revenues for General Fund.



General Fund - Revenue by Source

General Fund revenue is budgeted to increase by $62 M or 4.84% more than the 2023-24 projected revenue. Local revenue is budgeted to increase by $56.9 M or 7% mainly due to projected property value growth. State revenue is budgeted to increase by $9.3 M or 2.11%. This increase is the result of projections of enrollment, special program participation and pupil transportation. Other Local Revenue is projected to decrease by $-3.6 M or -9.55% and Federal funding is projected to remain stable.

The following table provides a comparison of revenues by source.

General Fund Revenue by Source

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	% Change
General Fund						
Local Revenue	696,301,703	725,340,080	763,513,760	813,916,877	870,851,427	7.00%
State Revenue	377,633,869	384,994,469	407,744,823	440,218,440	449,524,743	2.11%
Federal Revenue	933,513	945,942	938,450	1,000,000	1,000,000	0.00%
Other Revenue	15,104,627	37,390,612	48,565,894	37,746,760	34,140,177	-9.55%
Total General Fund	**$ 1,089,973,713**	**$ 1,148,671,102**	**$ 1,220,762,928**	**$ 1,292,882,077**	**$ 1,355,516,347**	**4.84%**

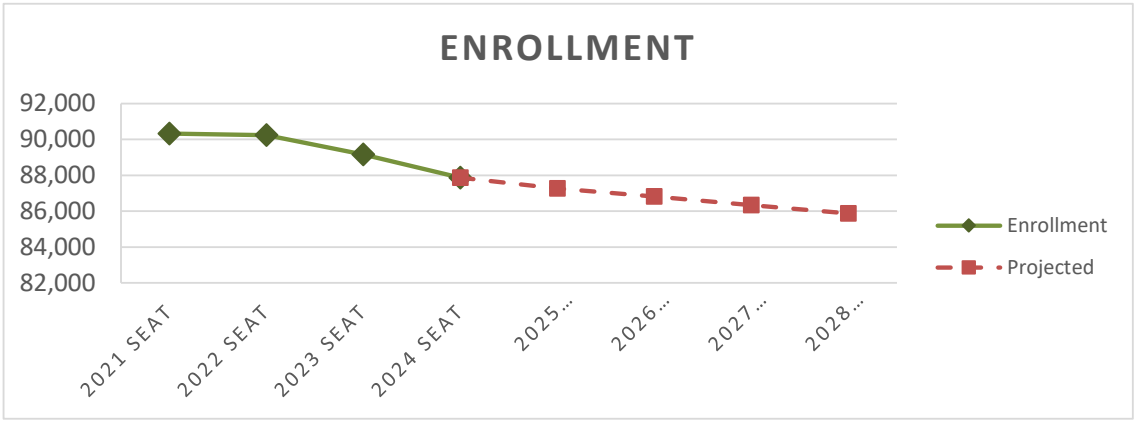
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility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

Student Enrollment

Student enrollment is projected to be 87,262 for 2024-2025 school year, which is 2,384 students (or 2.66%) less than the projected enrollment of 89,646 used for last year's original budget and 603 less than the 2023-2024 SEAT day enrollment of 87,865. Changes in student enrollment affect both revenues and expenditures.

The District has experienced declining enrollment over the last five year. Steadily declining birth rates prior to the 2024-2025 school year, charter school options, in addition to loss of available land for residential building contribute to the decline in the District's enrollment.

Enrollment is projected to continue to decrease slightly over the next five years.

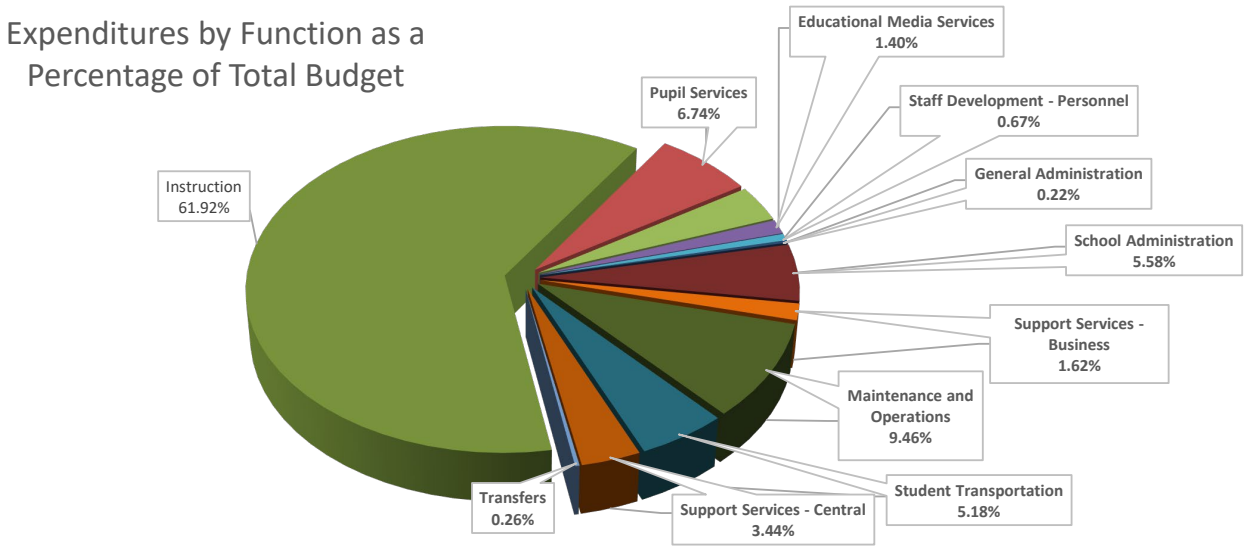


General Fund - Expenditures by Function

The chart provided is budgeted expenditures in the General Fund by function. The functional categories include Instruction, Pupil Services, Imprv. of Instr., Educational Media, Staff Development, Federal, General, & School Administration, Support Services - Business, Maint. & Operations, Student Transportation, Support Services - Central, and Other Support Svcs. Additional information on these categories is available on page 140.

General Fund - Expenditures by Function

	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% Change
Expenditures				
Instruction	835,139,308	882,751,566	47,612,259	0.00%
Pupil Services	96,649,300	96,025,275	(624,025)	0.00%
Improvement of Instructional Ser.	60,352,044	50,316,712	(10,035,332)	0.00%
Educational Media Services	19,008,149	20,017,509	1,009,360	5.31%
Staff Development - Personnel	9,879,500	9,487,911	(391,589)	-3.96%
Federal Administration	-	-	-	0.00%
General Administration	2,931,510	3,161,575	230,065	7.85%
School Administration	78,398,210	79,550,519	1,152,308	1.47%
Support Services - Business	26,507,886	23,061,706	(3,446,180)	-13.00%
Maintenance and Operations	140,453,091	134,841,407	(5,611,684)	-4.00%
Student Transportation	70,312,461	73,823,140	3,510,678	4.99%
Support Services - Central	47,253,797	48,978,470	1,724,673	3.65%
Other Support Services	40,035	40,035	-	0.00%
School Nutrition Program	-	-	-	0.00%
Transfers	3,195,865	3,639,766	443,901	13.89%
Total Expenditures	**1,390,121,157**	**1,425,695,591**	**35,574,435**	**2.56%**



General Fund - Expenditures by Object

Budgeted expenditures in the General Fund by major object are:

General Fund - Expenditures by Object

Description	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)	% Change
Personnel Services				
Salary	747,475,147	768,045,484	20,570,337	2.75%
Other Salary	54,789,947	60,474,820	5,684,873	10.38%
Employee Benefits				
Health	150,249,390	171,646,416	21,397,026	14.24%
Teachers Retirement (TRS)	140,361,207	147,755,175	7,393,967	5.27%
Dental	3,242,933	3,035,423	(207,510)	-6.40%
Other Benefits	47,165,356	43,997,371	(3,167,985)	-6.72%
Total Personnel & Benefits	$ 1,143,283,980	$ 1,194,954,688	$ 51,670,708	4.52%
Operating				
Other Purchased Services	55,261,754	56,207,642	945,887	1.71%
Professional & Technical Services	53,784,584	32,546,619	(21,237,966)	-39.49%
Supplies & Materials	39,818,366	60,993,333	21,174,967	53.18%
Equipment & Related	18,564,928	9,674,930	(8,889,999)	-47.89%
Property Services	32,316,035	31,555,110	(760,925)	-2.35%
Utilities	27,811,331	28,666,878	855,547	3.08%
Textbooks	30,352,397	3,065,000	(27,287,397)	-89.90%
Field Trips & Travel	3,007,865	2,092,496	(915,369)	-30.43%
Payment to 3rd Parties	157,924	-	(157,924)	-100.00%
Other	(17,433,873)	2,299,131	19,733,004	-113.19%
Total Operating	$ 243,641,311	$ 227,101,137	$ (16,540,174)	-6.79%
Other Financing Sources				
Transfers	3,195,865	3,639,766	443,901	13.89%
Grand Total Expenditures	1,390,121,157	1,425,695,591	35,574,435	2.56%

SCHOOL NUTRITION FUND HIGHLIGHTS

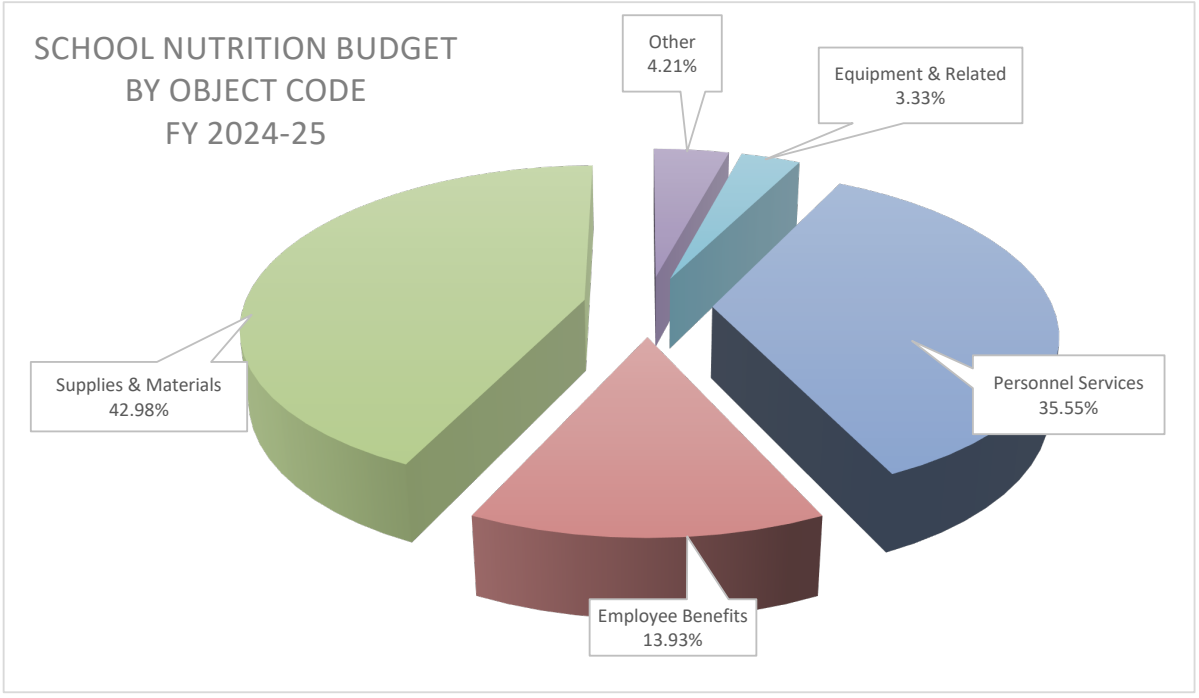
The School Nutrition fund accounts for cafeteria operations within the school division including the procurement, preparation, and serving of student breakfast and lunches.

The revenue projection for FY 2024-25 in the School Nutrition fund is an increase of 4.28%.

The expenditure projection for FY 2024-25 in the School Nutrition fund is an increase of 1.03%. The increase in Personnel Services is due to an increase in salary of 4.5% plus a step increase.

Summary of School Nutrition Fund

Description	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	1,036,662	1,036,662	1,386,100
Federal Revenue	33,804,999	33,876,377	34,637,446
Other Revenue - Local	11,777,182	13,310,852	14,263,439
Total Revenue	**$ 46,618,843**	**$ 48,223,891**	**$ 50,286,985**
Expenditures:			
Personnel Services	16,281,688	19,257,935	20,293,294
Employee Benefits	5,407,620	6,546,120	7,952,184
Professional & Technical Services	369,335	289,500	342,500
Property Services	2,320	14,580	13,000
Other Purchased Services	-	-	-
Supplies & Materials	22,095,091	28,120,152	24,537,354
Other	1,550,404	1,811,253	1,978,315
Textbooks	-	-	-
Field Trips & Travel	59,594	52,250	52,250
Equipment & Related	307,669	396,000	1,900,750
Payment to 3rd Parties	-	-	-
Utilities	16,570	16,000	16,000
Transfers Out	-	-	-
Total Operating	**46,090,291**	**56,503,790**	**57,085,647**



CAPITAL PROJECT FUND HIGHLIGHTS

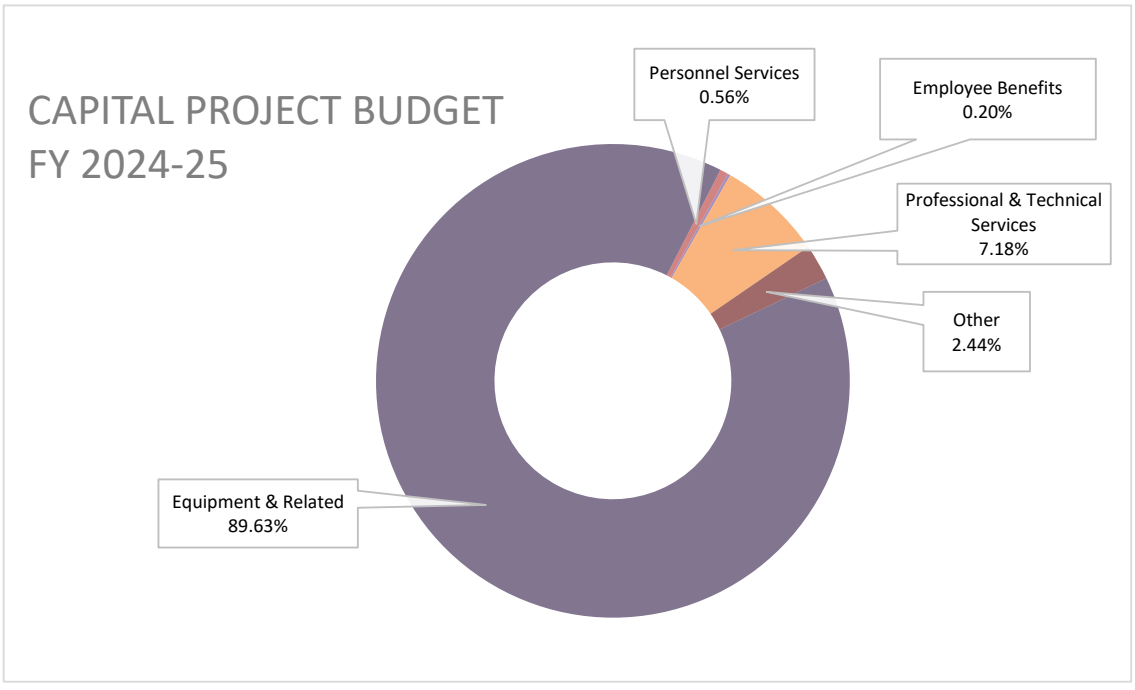
The Capital Project fund accounts for accounts for the special purpose local option sales tax and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

The revenue projection for FY 2024-25 in the Capital Project fund is an increase of 2.06%.

The expenditure projection for FY 2024-25 in the Capital Project fund is a decrease of 2.58%. This is due to the timing of encumbered funds and the receiving of the items. The increase in personnel services is due to an increase in salary of 4.5% plus a step increase.

Summary of Capital Project Fund

Description	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Revenue:			
Local Revenue	238,940,558	247,096,561	252,536,288
State Revenue	3,973,323	-	-
Federal Revenue	1,598,503	1,685,536	1,685,536
Other Revenue - Local	13,159,827	12,211,184	12,141,441
Total Revenue	**$ 257,672,212**	**$ 260,993,281**	**$ 266,363,265**
Expenditures:			
Personnel Services	2,565,738	2,908,122	3,683,340
Employee Benefits	783,554	970,524	1,282,121
Professional & Technical Services	14,895,742	14,802,298	47,136,837
Property Services	5,494,547	2,357,522	7,660,353
Other Purchased Services	8,011	5,902	6,100
Supplies & Materials	280,035	89,146	31,167
Other	4,062,523	4,064,523	4,064,206
Textbooks	-	-	-
Field Trips & Travel	4,547	3,502	1,400
Equipment & Related	61,586,057	125,722,642	588,721,155
Payment to 3rd Parties	-	-	-
Utilities	1,265,712	571,118	4,265,043
Transfers Out	-	-	1,321
Total Operating	**90,946,465**	**151,495,300**	**656,853,042**



SPECIAL REVENUE FUND HIGHLIGHTS

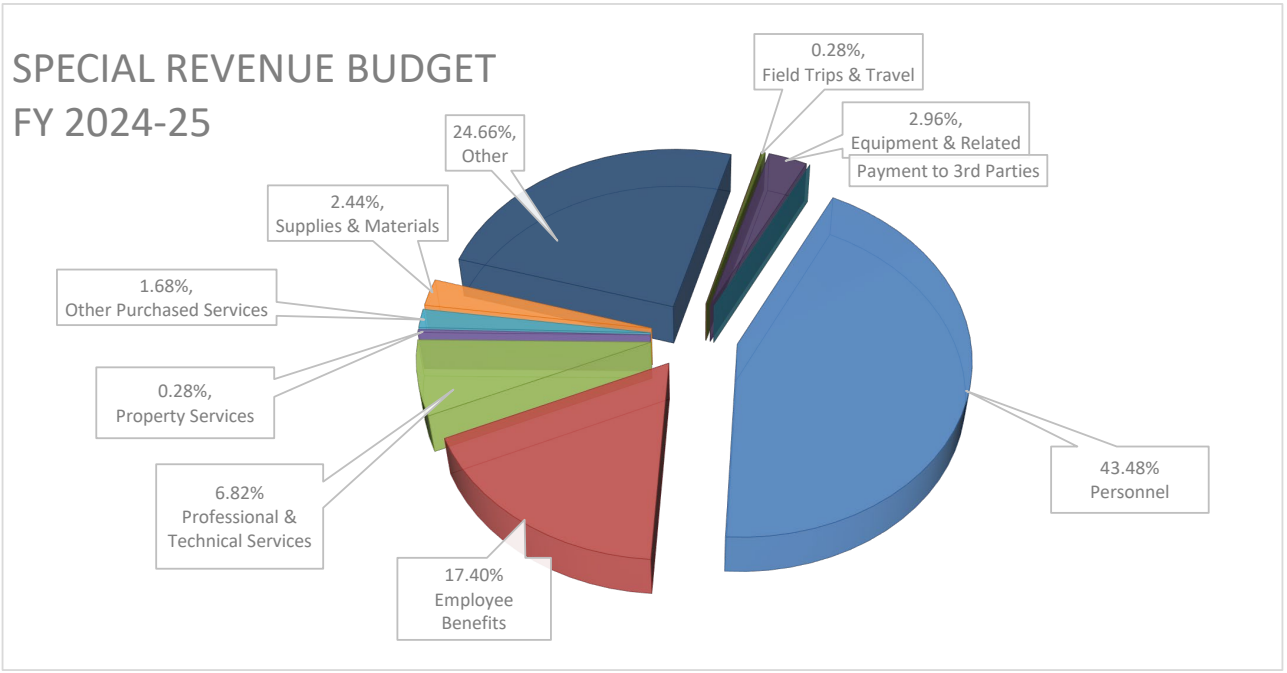
The Special Revenue fund accounts are used to account for those funds that are restricted for specific purposes.

The revenue projection for FY 2024-25 in the Special Revenue fund is a decrease of 50.76%

The expenditure projection for FY 2024-25 in the Special Revenue fund is a decrease of 51.19%. Special Revenue decreased due to the ESSER transisition phasing out.

Summary of Special Revenue Fund

Description	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	8,348,975	10,588,215	9,200,000
Federal Revenue	127,744,586	173,272,860	79,474,820
Other Revenue - Local	1,177,417	2,076,096	-
Total Revenue	**$ 137,270,978**	**$ 185,937,171**	**$ 88,674,820**
Expenditures:			
Personnel Services	53,435,324	74,950,032	40,137,374
Employee Benefits	13,382,244	18,441,186	16,063,274
Professional & Technical Services	19,561,605	31,812,234	6,299,740
Property Services	687,329	944,868	257,704
Other Purchased Services	2,735,435	8,473,343	1,549,382
Supplies & Materials	5,925,011	6,595,235	2,253,226
Other	30,147,694	32,882,174	22,765,248
Textbooks	3,330,991	74,295	-
Field Trips & Travel	1,006,959	1,831,834	256,000
Equipment & Related	4,886,787	13,090,180	2,730,038
Payment to 3rd Parties	51,380	14,005	-
Utilities	3,124,531	23,649	2,600
Transfers Out	49,566	-	-
Total Operating	**138,324,856**	**189,133,036**	**$ 92,314,586**



PENSION FUND HIGHLIGHTS

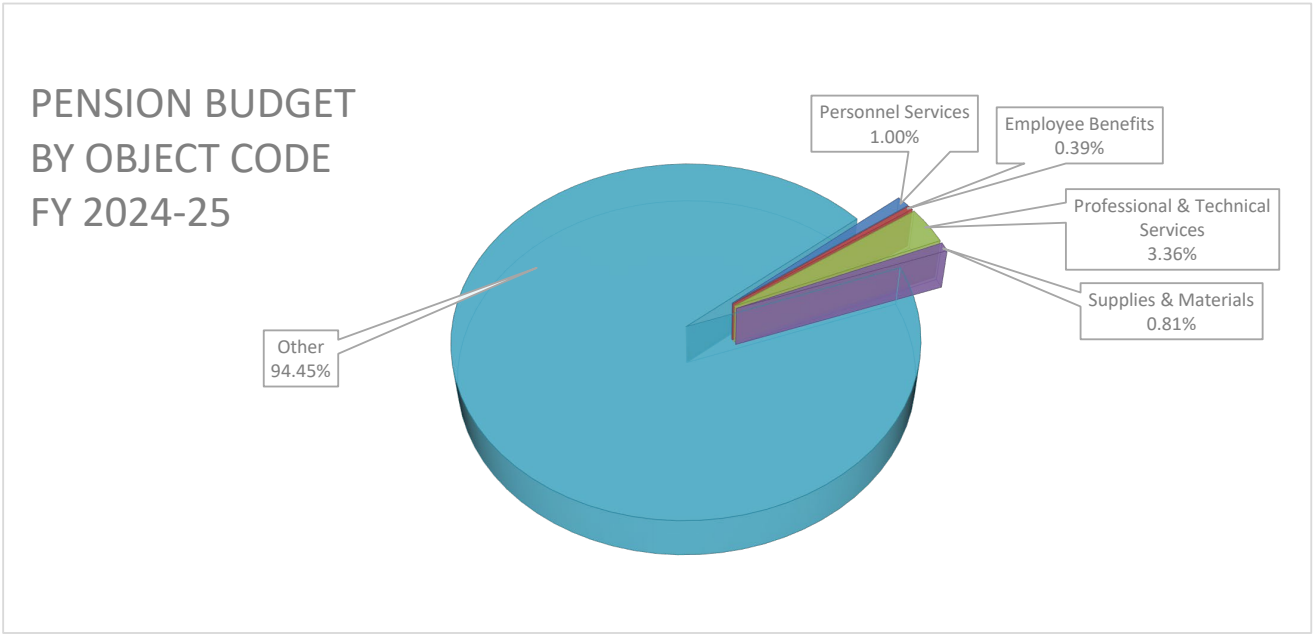
The Pension Revenue fund accounts are used to account for those funds that are restricted for specific puposes.

The revenue projection fo FY 2024-25 in the Pension Revenue fund is a decrease of 5.13%

The expenditure projection for FY 2024-25 in the Pension Revenue fund is an increase of .71%. The increase in personnel services is due to an increase in salary of 4.5% plus a step increase.

Summary of Pension Fund

Description	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Revenue:			
Local Revenue	-	-	-
State Revenue	-	-	-
Federal Revenue	-	-	-
Other Revenue - Local	74,708,139	59,834,782	62,902,076
Total Revenue	**$ 74,708,139**	**$ 59,834,782**	**$ 62,902,076**
Expenditures:			
Personnel Services	384,600	388,267	419,302
Employee Benefits	128,660	151,239	165,245
Professional & Technical Services	233,230	1,686,445	1,414,330
Property Services	-	5,000	5,000
Other Purchased Services	-	-	-
Supplies & Materials	12,152	26,360	11,360
Other	37,175,580	39,372,761	39,761,823
Textbooks	-	-	-
Field Trips & Travel	2,926	15,725	15,725
Equipment & Related	228,118	152,972	303,472
Payment to 3rd Parties	-	-	-
Utilities	3,425	4,000	3,500
Transfers Out	-	-	-
Total Operating	**38,168,690**	**41,802,770**	**42,099,757**



Other - includes pension benefit payments

BUDGET FORECAST - ALL FUNDS

Projections for FY 2026 - FY 2028 for all funds are as follows: The projections are based on projected costs of instructional plans, operational needs, and sustainment of programs and services. The following forecasted statement combines the General, School Nutrition Program, Capital Project, Special Revenue, Pension, and Student Activity Funds. As required by law, all fund budgets presented in this budget document are balanced, including the forecasted budgets.

Budget Forecast - All Funds

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Fund Balance July 1, 20XX	$ 1,391,594,631	$ 1,455,213,404	$ 1,051,209,715	$ 965,496,581	$ 928,367,701
Revenue					
Local Revenue	1,061,013,438	1,123,387,715	1,156,285,596	1,157,320,117	945,545,187
State Revenue	451,843,317	460,110,843	429,767,671	419,925,864	408,709,061
Federal Revenue	209,834,772	116,797,802	99,828,491	101,694,821	101,922,196
Other Revenue - Local	138,927,101	142,702,423	133,878,971	133,028,543	127,342,972
Total Revenue	$ 1,861,618,629	$ 1,842,998,783	$ 1,819,760,729	$ 1,811,969,345	$ 1,583,519,416
Expenditures					
Instruction	889,549,311	909,813,407	890,206,585	893,889,220	897,900,232
Pupil Services	122,817,177	105,011,459	106,678,295	107,239,544	107,984,819
Improvement of Instr. Svcs.	86,502,025	53,388,103	51,223,101	51,455,391	51,648,559
Educational Media Services	18,869,770	19,416,983	20,873,517	20,993,942	21,263,378
Staff Development - Personnel	33,247,503	22,134,806	17,155,598	17,186,799	17,210,986
Federal Administration	1,920,614	1,729,579	1,731,411	1,733,133	1,734,566
General Administration	14,904,200	9,918,771	5,912,912	5,923,219	5,931,789
School Administration	78,701,767	77,398,503	84,012,148	84,503,315	85,951,332
Support Services - Business	82,369,525	83,823,799	83,719,209	83,803,112	83,872,884
Maintenance and Operation	139,013,839	130,952,165	129,015,989	129,206,273	130,547,879
Student Transportation	71,125,526	71,671,445	67,883,286	67,916,935	67,944,916
Support Services - Central	49,178,851	47,765,929	48,148,292	48,356,706	48,530,019
Other Support Services	395,966	38,834	38,834	38,834	38,834
School Nutrition Program	57,802,188	57,085,647	56,799,189	58,024,838	59,278,067
Construction & Capital Exp.	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fac. Acquisition & Constr. Svcs.	151,601,594	656,853,042	342,075,496	278,826,962	-
Debt Service	-	-	-	-	-
Total Expenditures	$ 1,797,999,856	$ 2,247,002,472	$ 1,905,473,863	$ 1,849,098,224	$ 1,579,838,261
Excess (deficiency) of Revenue over (under) Expenditures	$ 63,618,773	$ (404,003,689)	(85,713,134)	(37,128,879)	3,681,155
Other Financing Sourced (Uses)					
Other Uses	-	-	-	-	-
Transfers In	3,195,865	3,639,766	3,875,878	3,950,215	4,012,032
Transfers Out	(3,195,865)	(3,639,766)	(3,875,878)	(3,950,215)	(4,012,032)
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Fund Balance June 30, 20XX	$ 1,455,213,404	$ 1,051,209,715	$ 965,496,581	$ 928,367,701	$ 932,048,856

Economic conditions could cause significant variances from the projections.

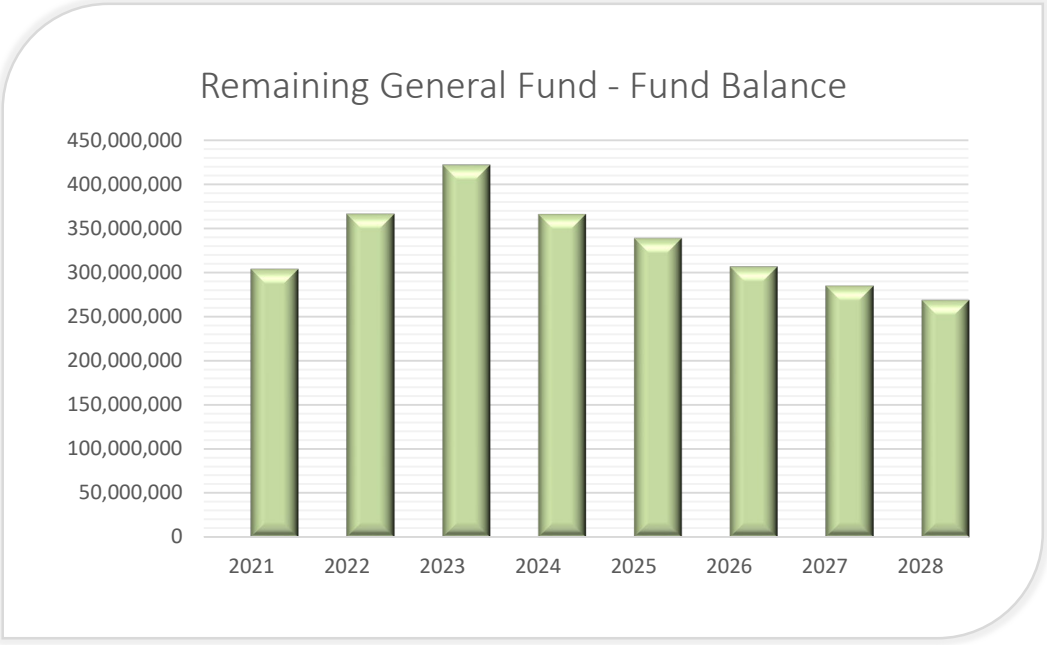
FINANCIAL TRENDS

Fund Balance

Fiscal Year	Beginning Fund Balance	General Fund Revenue	General Fund Expenditures	Transfers	Ending Fund Balance
2029	268,661,124	1,394,555,358	1,397,065,713	(4,012,032)	262,138,736
2028	284,933,846	1,373,680,795	1,385,941,485	(4,012,032)	268,661,124
2027	306,393,514	1,360,354,234	1,377,863,687	(3,950,215)	284,933,846
2026	338,490,882	1,344,278,712	1,372,500,202	(3,875,878)	306,393,514
2025	366,008,452	1,355,516,347	1,379,394,150	(3,639,766)	338,490,882
2024	421,639,772	1,292,882,077	1,345,317,533	(3,195,865)	366,008,452
2023	366,209,040	1,220,762,928	1,164,073,347	(1,258,849)	421,639,772
2022	303,772,503	1,148,671,102	1,085,333,069	(901,496)	366,209,040
2021	243,097,404	1,089,973,713	1,028,532,315	(766,299)	303,772,503

Source: Department of Financial Services

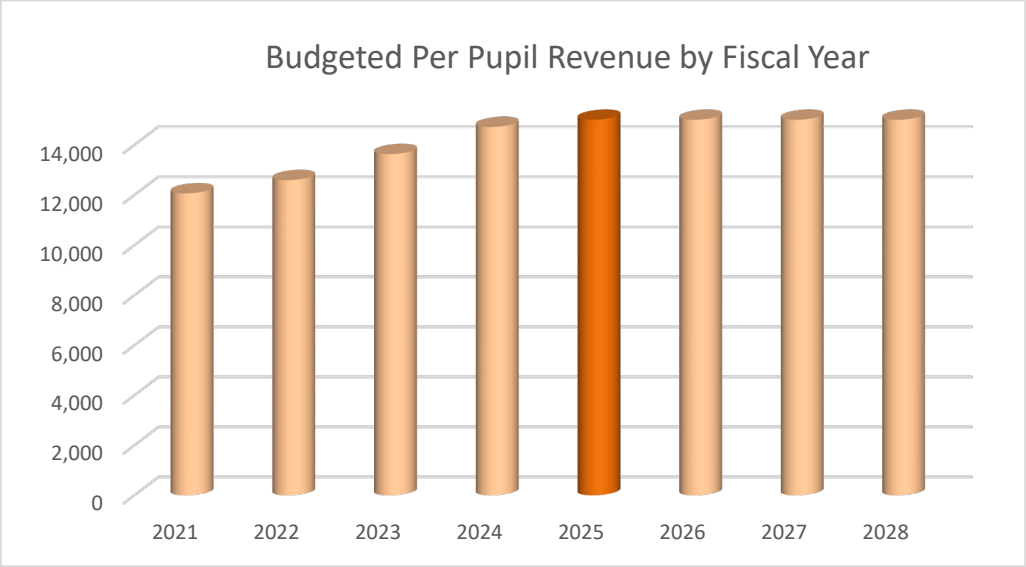
Expenditures are based on a 97% expenditure rate for FY 24 - FY 29



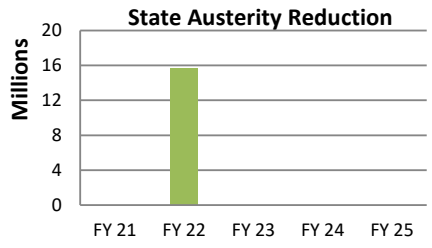
Budgeted Revenues Per Pupil

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2028	945,545,187	397,994,432	1,000,000	29,141,177	$ 1,373,680,795
2027	919,888,706	409,255,351	1,000,000	30,210,177	$ 1,360,354,234
2026	894,997,548	419,139,988	1,000,000	29,141,177	$ 1,344,278,712
2025	870,851,427	449,524,743	1,000,000	34,140,177	$ 1,355,516,347
2024	813,916,877	440,218,440	1,000,000	37,746,760	$ 1,292,882,077
2023	763,513,760	407,744,823	938,450	43,171,270	$ 1,215,368,303
2022	725,340,080	384,994,469	945,942	25,040,389	$ 1,136,320,879
2021	696,301,703	377,633,869	933,513	14,948,008	$ 1,089,817,094

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2028	11,011	4,635	12	339	$ 15,997
2027	10,655	4,741	12	350	$ 15,758
2026	10,309	4,828	12	336	$ 15,484
2025	9,980	5,151	11	391	$ 15,534
2024	9,263	5,010	11	430	$ 14,714
2023	8,564	4,574	11	484	$ 13,633
2022	8,038	4,266	10	277	$ 12,592
2021	7,709	4,181	10	165	$ 12,065

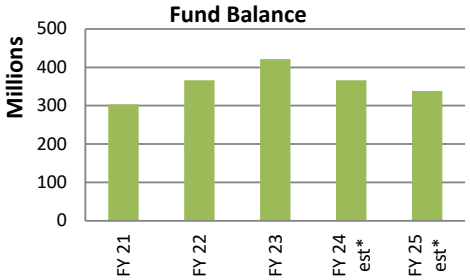


State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



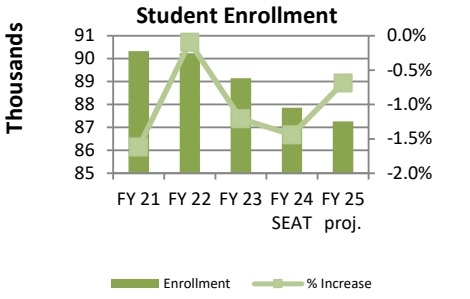
State Austerity Reduction		Explanation
FY 21	$ -	Austerity is expected to remain at $0 for FY 25.
FY 22	$ 15,699,551	
FY 23	$ -	
FY 24	$ -	
FY 25	$ -	

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



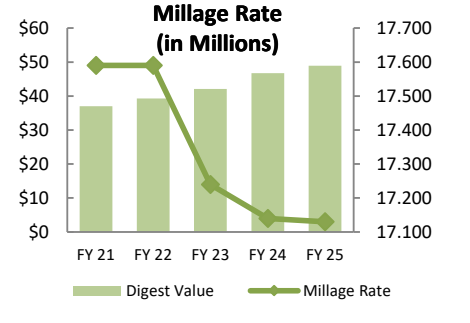
Fiscal Year	Fund Balance	Explanation
FY 21	$ 303,772,503	Fulton County Schools has been using its fund balance strategically since FY 14 implementing one-time expenditures when needed to keep the district's fund balance level stable. * Estimated fund balances are based on an expenditure rate of 97%.
FY 22	$ 366,209,040	
FY 23	$ 421,639,772	
FY 24 est*	$ 366,008,452	
FY 25 est*	$ 338,490,882	

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



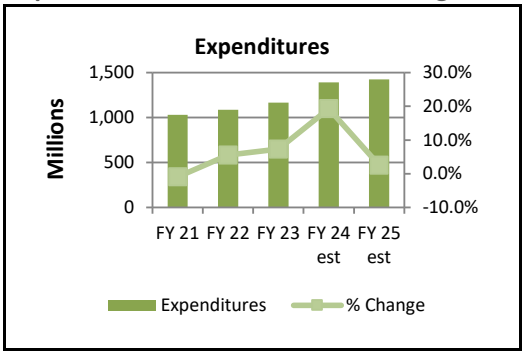
Fiscal Year	Enrollment	% Increase	Explanation
FY 21	90,328	-1.6%	FY 25 forecasted enrollment decreased by 603 students as compared to FY 24 SEAT day. SEAT serves as the basis for leveling school budget allocations based on actual enrollment.
FY 22	90,242	-0.1%	
FY 23	89,151	-1.2%	
FY 24 SEAT	87,865	-1.4%	
FY 25 proj.	87,262	-0.7%	

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



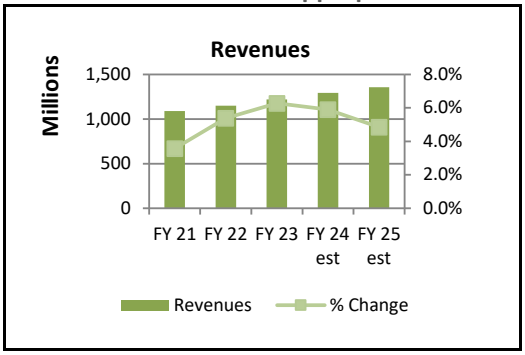
Fiscal Year	Millage Rate	Digest Value	Explanation
FY 21	17.590	$37.0	The value of a mill for FY 25 is estimated to be $48.9 million, which increased from FY 24 values of 4.78%. The estimates are based on the Net Digest.
FY 22	17.590	$39.3	
FY 23	17.240	$42.1	
FY 24	17.140	$46.7	
FY 25	17.130	$48.9	

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



Fiscal Year	Expenditures	% Change	Explanation
FY 21	$ 1,029,301,096	-0.94%	The District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY 25, expenditures are expected to increase due
FY 22	$ 1,086,234,565	5.53%	
FY 23	$ 1,165,381,761	7.29%	
FY 24 est	$ 1,390,121,157	19.28%	
FY 25 est	$ 1,425,695,591	2.56%	

Revenues - Accounts for appropriations available for the school district



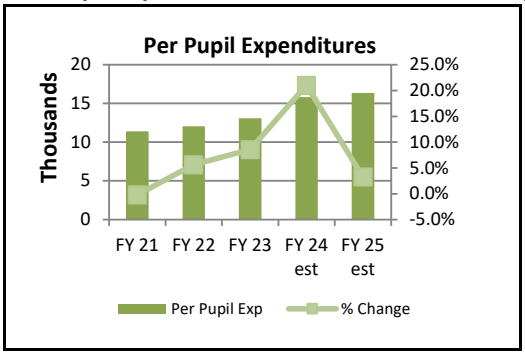
Fiscal Year	Revenues	% Change	Explanation
FY 21	$ 1,089,976,194	3.57%	
FY 22	$ 1,148,671,102	5.38%	
FY 23	$ 1,220,812,494	6.28%	
FY 24 est	$ 1,292,882,077	5.90%	
FY 25 est	$ 1,355,516,347	4.84%	

Staffing -Total General Fund positions allocated for schools and departments



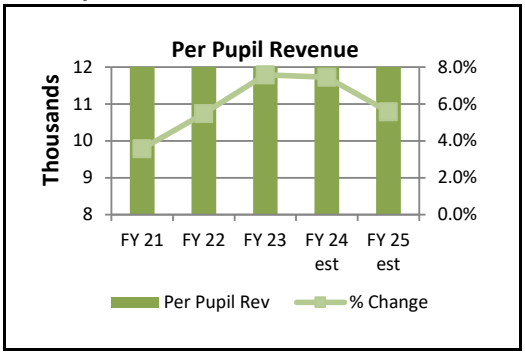
Fiscal Year	Staffing	% Change	Explanation
FY 21	11,429	-0.33%	In FY 25, staff is projected to grow by 90 positions or .79%. This growth is primarily at the school level as the district is transitioning positions funded with ESSER to General Fund.
FY 22	11,415	-0.12%	
FY 23	11,329	-0.75%	
FY 24 est	11,353	0.21%	
FY 25 est	11,443	0.79%	

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



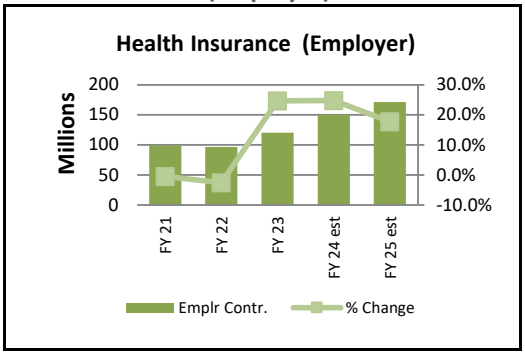
Fiscal Year	Per Pupil Exp	% Change	Explanation
FY 21	$11,395	-0.21%	The per pupil cost represents the average cost of educating a student in Fulton County Schools. With rising cost of Health benefits and compensation, the cost of educating students is
FY 22	$12,037	5.63%	
FY 23	$13,072	8.60%	
FY 24 est	$15,821	21.03%	
FY 25 est	$16,338	3.27%	

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



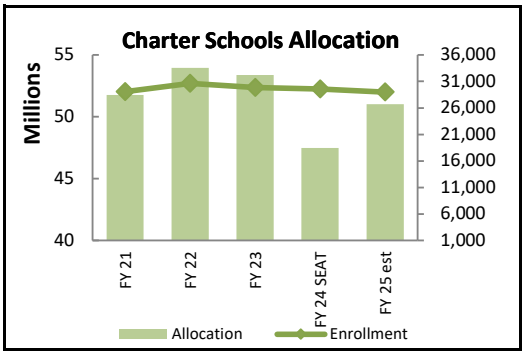
Fiscal Year	Per Pupil Rev	% Change	Explanation
FY 21	$12,067	3.57%	The cost of the Per Pupil revenue has been increasing each year due to enrollment decreasing.
FY 22	$12,729	5.49%	
FY 23	$13,694	7.58%	
FY 24 est	$14,714	7.45%	
FY 25 est	$15,534	5.57%	

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



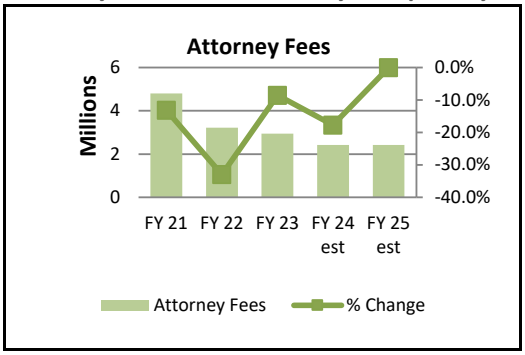
Fiscal Year	Emplr Contr.	% Change	Explanation
FY 21	$99,088,113	-0.54%	This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with
FY 22	$96,548,067	-2.56%	
FY 23	$120,378,444	24.68%	
FY 24 est	$150,249,390	24.81%	
FY 25 est	$171,646,416	17.77%	

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



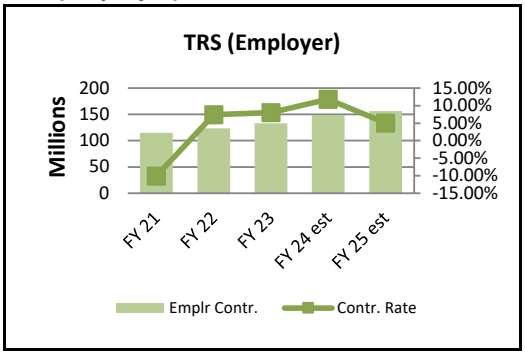
Fiscal Year	Enrollment	Allocation	Explanation
FY 21	29,042	$51,772,113	Enrollment for Charter School Allocation has been decreasing for past year; however, the increase in the budget allotment is due to the salary increase, increase in TRS, and increase
FY 22	30,628	$53,946,417	
FY 23	29,873	$53,373,049	
FY 24 SEAT	29,593	$47,469,881	
FY 25 est	28,978	$51,023,688	

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



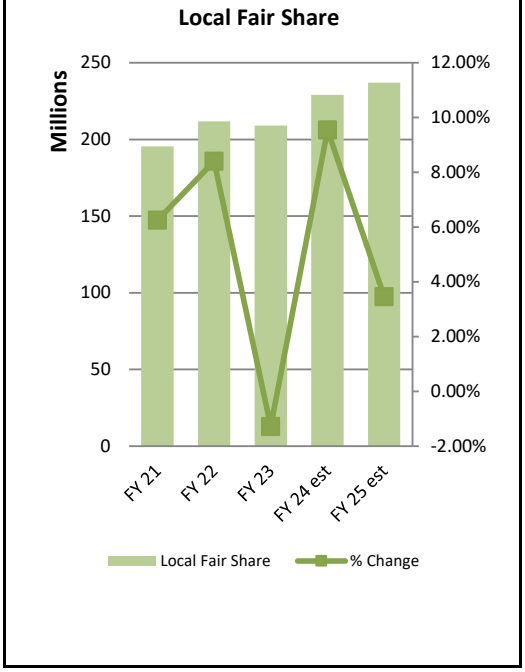
Fiscal Year	Attorney Fees	% Change	Explanation
FY 21	$4,802,885	-13.10%	The district is strategically finding ways to keep decreasing attorney fees and to keep legal costs down.
FY 22	$3,218,536	-32.99%	
FY 23	$2,943,992	-8.53%	
FY 24 est	$2,421,424	-17.75%	
FY 25 est	$2,420,500	-0.04%	

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



Fiscal Year	Emplr Contr.	Contr. Rate	Explanation
FY 21	$114,755,153	-10.05%	The District's contribution to TRS has fluctuated in the last five years. In FY 25, rates are expected to increase to 20.78. TRS is forecasted to increase over the next five years.
FY 22	$123,270,787	7.42%	
FY 23	$133,197,334	8.05%	
FY 24 est	$148,938,629	11.82%	
FY 25 est	$156,476,418	5.06%	

Local Fair Share



Fiscal Year	Local Fair Share	% Change	Explanation
FY 21	$195,403,177	6.25%	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 the district's QBE allotment as calculated by the Georgia Department of Education. In FY 25, the LFS will increase approximately 3.46%.
FY 22	$211,831,330	8.41%	
FY 23	$209,120,993	-1.28%	
FY 24 est	$229,084,630	9.55%	
FY 25 est	$237,005,956	3.46%	

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

Student Enrollment

- The projection for fiscal year 2024-2025 of 87,262 students is a decrease of 575 students over the SEAT Day enrollment and a decrease of 2,384 students from FY24 forecasted enrollment of 89,646.

State Revenue (Governor's Proposed Budget)

- The Governor's proposed amendments include an increase for Health benefits. Benefit rates increased from $1,195 to $1,580 per member per month for non-certified employees effective July 1, 2024. The state revenue budget increased by $9.3 million or 2.11%.

Federal Revenue

- Title grants fall under the Elementary and Secondary Education Act (ESEA). These grants are approved after the start of the fiscal year 2024-2025; therefore, the projections are based on the current amounts for the federal fiscal year 2023-2024. Federal funding is projected to decrease by $70.1 K or 38.4 % due to the ESSER grant ending on September 30, 2024.

EXPENDITURES

Salary Enhancements

- Compensation and benefits have continued to be a priority for the school district. To be competitive with surrounding districts, the annual budget includes a 4.5% raise plus a step increase. A salary scale was developed for the police staff that increases the base by $5,000. This will continue the efforts to provide our staff with a fair and competitive salary. The $2,500 for teachers was in the Governor's budget. In addition, a retention stipend and a referral incentive will continue in the FY 2025 budget for staff at priority schools.

General Fund contribution to the Pre-Kindergarten Program

- The General Fund contribution of $3.6 million to the prekindergarten program is an increase of $500 K over the current year.

Health Insurance Benefit

- The Governor's proposed amendments include an increase to Health benefits. Employer benefit rate increased from $1,195 to $1,580 per member per month for non-certified employees effective July 1, 2024.

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- Compensation recommendation — $56.0 M
  (4.5% raise plus step (for eligible employees)
- ESSER Transition — $24.4 M
- THE Promise Career Institute — $6.0 M
- Transportation *(increase)* — $6.0 M
- Pre-Kindergarten *(GF contribution)* — $3.6 M
- Health Insurance increase *(non-certified)* — $2.2 M
- Level Up Fulton — $1.5 M
- FY25 One-time Requests — $567.3 K

LIST OF ONE-TIME EXPENDITURES:

- Chief of Staff – Purchased Professional Services — $360 K
- Academics – Periodicals and Subscriptions — $100 K
- Operations – Machinery — $40 K
- Operations – Purchased Professional Services — $50 K
- Operations – Clerical Overtime — $5 K
- Operations – SRO Overtime — $3 K
- Operations – Custodial Overtime — $1 K
- Operations – Additional Pay — $8 K

FUNDS TO BE COMMITTED IN FUND BALANCE:

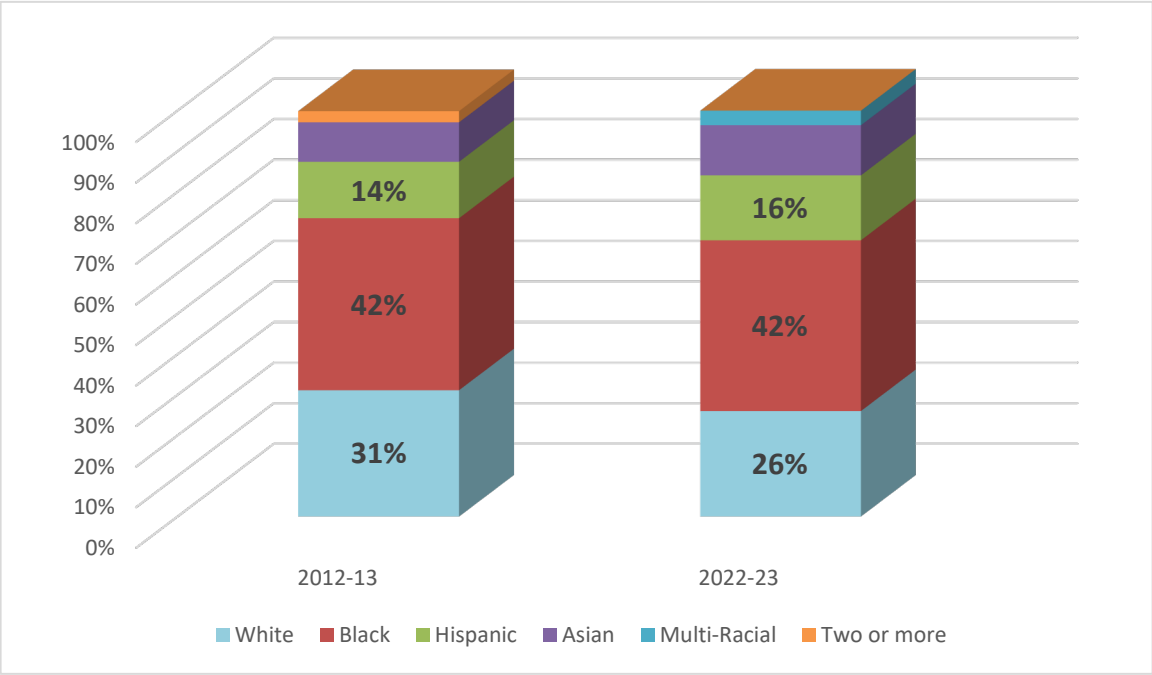
- Textbooks — $24.6 M
- Risk Management — $5 M
- Operations — $ 292.3 K
- Reserves *(Working Capital, Catastrophic Event, Revenue Stabilization)* * — $213.8 M
  **Committed per Board Policy DIBA*

DEMOGRAPHIC CHANGES

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

Fulton County Schools is comprised of 59 elementary schools, 19 middle schools, 18 high schools (includes two STEM-focused schools), one virtual school, two open campus schools, and seven charter schools. The district also has one Career and Technical Center. These campuses house approximately 87,837 students.

Since 2012-2013, the total population in Fulton County has increased approximately 15%; however, Fulton County Schools enrollment has decreased by 4.0%, or 3,965 students. The district's student population and the student demographics have changed drastically. The white population has decreased from 31% to 26% of students while the Hispanic population has changed from 14% in 2012-2013 to 16% in 2022-2023. Total enrollment is expected to continue to decrease for the next four years.



INFORMATION COMPONENT OF EXECUTIVE SUMMARY

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

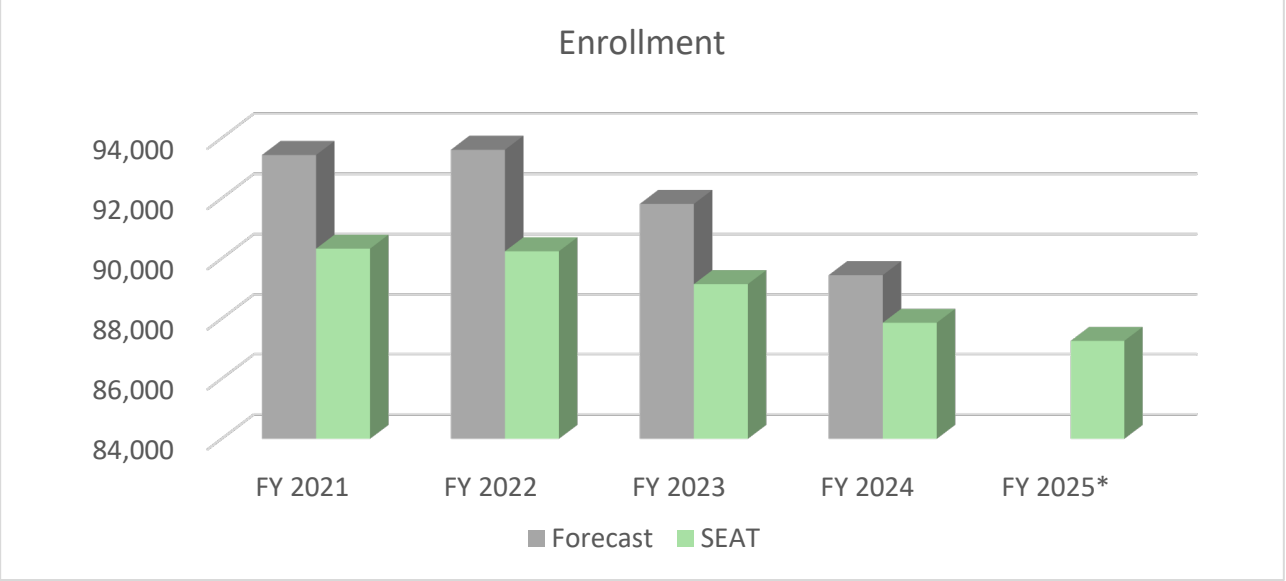
STUDENT ENROLLMENT

School budgets are developed utilizing a forecasted enrollment. During Student Enrollment Adjustment Time (SEAT), which occurs approximately ten days after school starts, the school system uses a leveling process to balance staff assignments based on actual student enrollment versus forecasted student enrollment. Depending on if a school fall over or under projections, the budgets are adjusted accordingly. Below is a comparison of forecasted vs actual enrollment.

The following chart reflects the trend analysis from FY 2020-21 through FY 2024-25. It shows how close the forecasted enrollment is to actual.

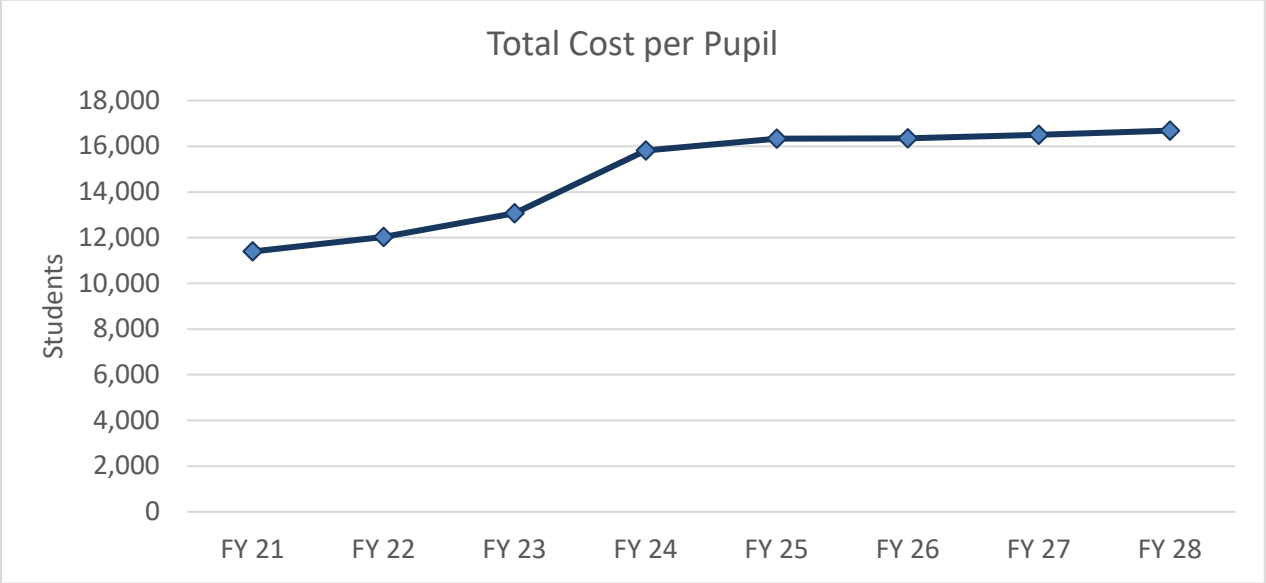
Fiscal Year	Forecast	SEAT	Increase (Decrease)	% Change
FY 2021	93,437	90,328	(3,109)	-3.33%
FY 2022	93,611	90,242	(3,369)	-3.60%
FY 2023	91,814	89,151	(2,663)	-2.90%
FY 2024	89,450	87,865	(1,585)	-1.77%
FY 2025*	87,262	87,262	-	0.00%

** FY2025 SEAT enrollment represent the FY2025 forecast enrollment numbers.*



PER PUPIL EXPENDITURES

Fiscal Year	Enrollment	Expenditures	Per Pupil Expenditures
FY 2021	90,328	1,029,298,614	11,395
FY 2022	90,242	1,086,234,565	12,037
FY 2023	89,151	1,165,332,195	13,071
FY 2024	87,865	1,390,121,157	15,821
FY 2025	87,262	1,425,695,591	16,338
FY 2026	86,818	1,418,824,540	16,343
FY 2027	86,330	1,424,428,243	16,500
FY 2028	85,873	1,432,817,688	16,685



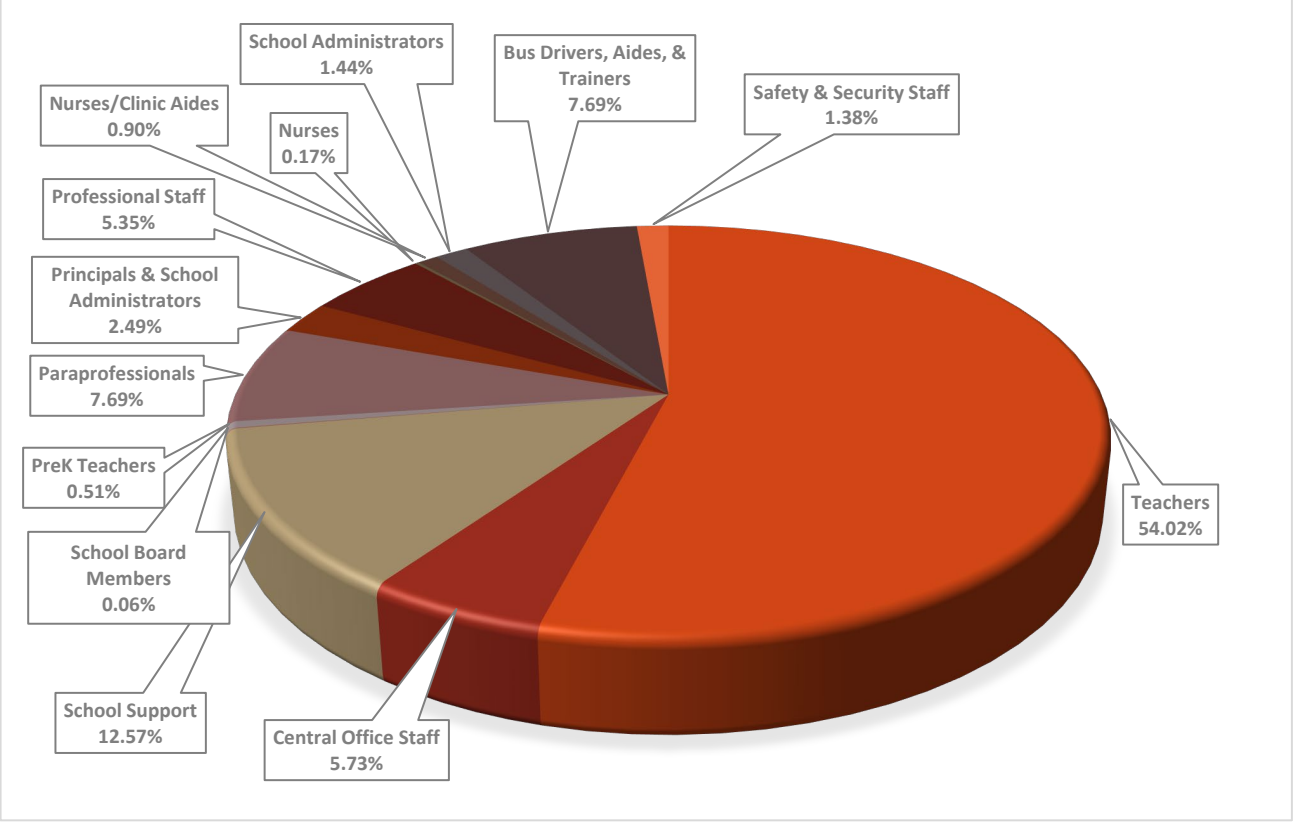
ALLOCATION OF PERSONNEL

School allocations are based on enrollment and the Board approved School Allotment Guidelines. As part of the annual budget process, central office requests for additional staff are evaluated for funding. The information to the right is a summary of the General Fund by position of personnel resource changes included in the FY 2024-25 budget as compared to the FY 2023-24 budget. The total number of full-time equivalent positions increased due to the ESSER transition. The school general fund budget increased by 12.95 teaching FTEs for FY 2025.

CLASSIFICATION	FY 2023-24 Projected	FY 2024-25 Proposed	Difference
Teachers	6,165.88	6,181.83	15.95
Central Office Staff	639.33	655.33	16.00
School Support	1,371.32	1,438.32	67.00
School Board Members	7.00	7.00	-
PreK Teachers	56.00	58.00	2.00
Paraprofessionals	869.60	879.50	9.90
Principals & School Administrators	290.00	285.00	(5.00)
Professional Staff	615.19	612.19	(3.00)
Nurses	19.00	20.00	1.00
Nurses/Clinic Aides	103.00	103.00	-
School Administrators	165.50	164.50	(1.00)
Bus Drivers, Aides, & Trainers	895.00	880.00	(15.00)
Safety & Security Staff	156.00	158.00	2.00
Total	**11,352.82**	**11,442.67**	**89.85**

Locations and grades for teachers, paraprofessionals, support staff, and administrative staff vary from year to year based on enrollment by school and grade.

BUDGETED FULL TIME EQUIVALENT POSITONS FOR FY 2024-25



PROPERTY TAX RATES

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.

For FY 2025, the Fulton County Board of Education has tentatively approved a budget based on a millage rate of 17.130 per $1,000 of assessed value.

Fiscal Year	*Tax Year*	*Tax Rate Per $1000 Valuation*	*Property Values (In Millions) Total Market Value*	*Property Values (In Millions) Total Taxable Value*	*Taxes Levied (In Millions)*	*% Of Billed Taxes Collected Within Fiscal Year*	*Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)*
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*	*17.240*	*118,353.25*	*47,341.30*	*707.91*	*96.%*	*678.65*
2024	*2023*	*17.140*	*148,743.23*	*59,497.29*	*801.16*	*96%*	*755.16*
2025	*2024*	*17.130*	*155,420.54*	*62,168.22*	*838.97*	*96%*	*790.88*
2026	*2025*	*17.130*	*160,050.05*	*64,020.00*	*863.93*	*96%*	*814.41*
2027	*2026*	*17.130*	*164,821.75*	*65,928.70*	*889.65*	*96%*	*838.66*
2028	*2027*	*17.130*	*169,739.59*	*67,895.84*	*916.17*	*96%*	*863.65*

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $59 billion over the past ten years with the value projected to be around 62.1 billion in 2025, which will be an increase from 2024. This will continue the trend of positive gains which began in FY15.

Tax Year 2022			
Principal Taxpayer	Taxable Asses Value[1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 2,623,906	1	2.75%
Georgia Power	634,079	2	0.66%
Atlanta Development Authority	505,297	3	0.53%
Google Inc.	399,643	4	0.42%
Coca Cola Company	384,349	5	0.40%
AT&T	233,550	6	0.24%
Post Apartment Homes	217,117	7	0.23%
Delta Airlines	169,020	8	0.18%
Twitter Inc.	168,075	9	0.18%
Truist Inc	164,799	10	0.17%
Total Principal Taxpayers	$ 5,499,835		
All Other Taxpayers	90,033,391		94.24%
Total	**$ 95,533,226**		**100.00%**
Notes			
[1] The taxable assessed value excludes the City of Atlanta, which has its own school district.			
[2] The tax year is one year prior to the fiscal year			

Tax Millage Rate

The millage rate of the school system for fiscal year 2024-2025 is 17.130, of which, all are used for the maintenance and operations of the school district.

The current projections for FY25 are based on a 17.130 millage rate.

Tax Levy

A millage rate of 17.130 will levy $838.97 million in taxes for FY25.

Tax Collections

The Tax Office is expected to collect 94% of the taxes billed. However, billing is expected to be 96% of what is levied in FY25 for a total of $790.88 million.

Debt Policy

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

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

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

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

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

Long-term Debt

Governmental Activities

The School System's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. The School System had no unused line of credit or outstanding notes from direct borrowings or direct placements related to governmental activities as of June 30, 2023. In the event the School System is unable to make the principal and interest payments using proceeds from the Education Special Purpose Local Option Sales Tax (ESPLOST), the debt will be satisfied from a direct annual ad valorem tax levied upon all taxable property within the School System. Additional security is provided by the State of Georgia Intercept Program which allows for state appropriations entitled to the School System to be transferred to the Debt Service Account Custodian for the payment of debt. General obligation bonds are direct obligations and pledge the full faith and credit of the School System.

The School System has the following long-term debt payable as of June 30, 2023.

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, 2023 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	Interest	P+I
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	$9,502,633	$6,742,144	$16,244,807

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, 2023:

	Outstanding 6/30/2022	Additions	Reductions	Outstanding 6/30/2023	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	11,878,330	-	2,375,667	9,502,663	2,375,667
Workers'compensation insurance claim	12,028,000	4,432,931	4,277,931	12,183,000	4,175,000
Other claims and judgements	504,000	664,206	994,396	173,810	173,810
Subscriptions Payable	9,015,945	4,467,000	3,889,989	9,592,956	3,524,193
Net OPEB liabilities	578,951,041	85,620,701	146,886,471	517,685,271	-
Net pension liabilities	481,981,956	1,294,311,970	244,191,145	1,532,102,781	-
Compensated absences	39,275,127	38,826,146	32,674,762	45,426,511	40,883,860
Total Governmental Activities	$ 1,133,634,399	$ 1,428,322,954	$ 435,290,361	$ 2,126,666,992	$ 51,132,530

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.

Bond Rating

Moody's Investors Services has assigned Fulton County Schools it Triple A credit rating (Aaa), which is highest for a government Body. Standard and Poor assigned Fulton County Schools a credit rating of AA+. Credit ratings represent the credit-worthiness of corporations and government agencies. Investment professionals use the ratings to assess the likelihood a debt can be repaid. Ratings also help determine borrowing costs and the rate of interest paid.

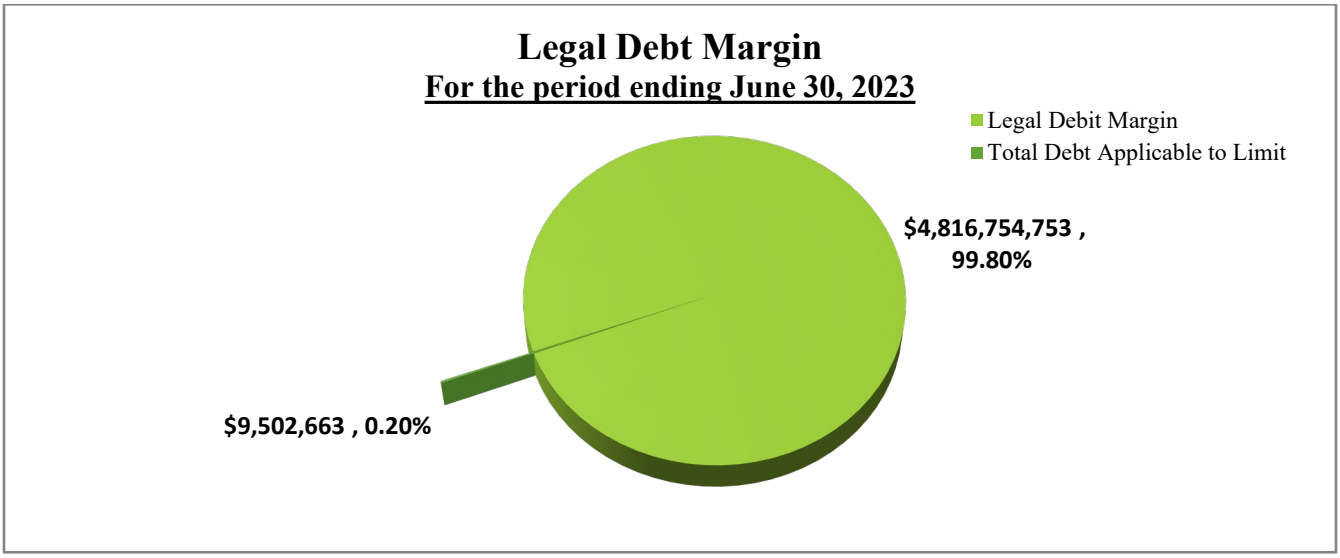
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the actuarial present value of projected benefit payments attributed to the past periods of employee service. After additions of $329,888,399 and deductions of $126,206,084, the OPEB liability is $517,685,271.

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, 2023, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,826,257,416 or $4.8 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 $9,502,663, which is the outstanding obligations, is well below the legal debt limit of $4,826,257,416. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2023 is $4,816,753. The School System is, therefore, operating at only 0.20 percent of its debt capacity, meaning 99.80 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 2019-2023 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)
Last Ten Fiscal Years

	June 30,				
	2019	**2020**	**2021**	**2022**	**2023**
Assessed Value [1]	$35,338,145,073	$37,303,434,077	$41,525,502,246	$46,007,499,527	$48,262,574,161
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,533,814,507	$3,730,343,408	$4,152,550,225	$4,600,749,953	$4,826,257,416
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	41,390,331	28,124,664	14,253,997	11,878,330	9,502,663
Less: Amount Reserved for Repayment of General Obligation Debt	4,205,299	-305,100.00	-	-	-
Total debt applicable to limit	37,185,032	28,429,764	14,253,997	11,878,330	9,502,663
Legal Debt Margin	$3,496,629,475	$3,701,913,644	$4,138,296,228	$4,588,871,623	$4,816,754,753
Total Net Debt Applicable to the Limit as a % of the Debt Limit	1.10%	0.80%	0.30%	0.26%	0.20%

Notes

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

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf
Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES
Fulton County Tax Commisioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2022)
Change in Long Term Debt

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

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

BUDGET MESSAGE

Fulton County Schools is focused on identifying all the financial resources that are available to the school system and is also developing ways to maximize all resources. Our goal is to be good stewards of taxpayer dollars. While Fulton County Schools (FCS) has operated from a strong fiscal position for several years, our current budget process can be even more effective and efficient by aligning our resources to the 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 FY25 budget to align with its instructional priorities as outlined in the Bridge to Success plan and had them as its central focus. Some Bridge to Success initiatives have been recommended to sustain in FY 25 and have been included in the Superintendent's budget requests.

The programs and support 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.

Student Safety helps school staff and administrators to build capacity and restoratively improve school climate and culture through positive behavior interventions and supports and fair discipline processes and procedures.

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.

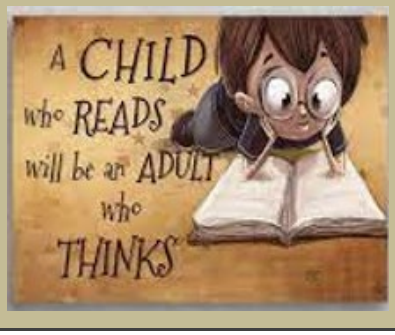
In the next several years, the school district will continue to face major challenges which will impact our financial resources. These issues and challenges must be addressed now, so that our district will have sufficient resources to support our teachers and our students in the years to come. A summary of these challenges area listed below:

1. Teacher Retirement System
2. State Revenue
3. Digest Exemptions and Appeals
4. Legislation
5. State Local Fair Share
6. Health Insurance cost
7. Enrollment Decrease
8. Competitive Wages



At Fulton County Schools, we are dedicated to our mission to educate every student to be a responsible, productive citizen. We also are committed to our vision that all students will learn to their full potential. The Bridge to Success plan provides a focus for our district's work to support that mission and vision by identifying our top priorities.







Fulton County Schools

Where Students Come First

Organizational Section

ABOUT OUR SCHOOL DIVISION

FISCAL DEPENDENCE

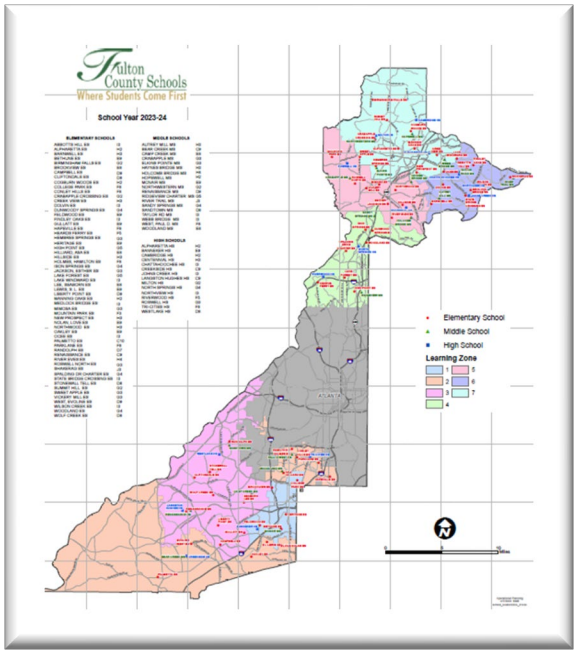
Founded in 1871, the Fulton County School System is one of the oldest and largest school districts in Georgia. As an independent school district (ISD), Fulton County Schools operates without any direct responsibility to any other municipality and with its own taxing authority. With a focus on student 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 honors bestowed on Fulton's schools, staff, and students.

LEVEL OF EDUCATION

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 87,262 students (including pre-kindergarten through grade 12) between ages of 3 and 21. In addition to the standard Diploma, the school division also offers an advanced studies diploma, an applied studies diploma for students with disabilities who complete the requirements of their individualized education program, and a general educational development certificate.

GEOGRAPHIC AREA SERVED

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



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

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

DEMOGRAPHIC STATISTICS

Year	Population [1]	Personal Income (thousands of dollars) [2]	Per Capita Personal Income: County [3]	Per Capita Personal Income: County as a % of U.S. [3]	Median Age [4]	Unemployment Rate: County [5]	Unemployment Rate: State of Georgia [6]	Unemployment Rate: United States [7]
2014	996,319	$58,488,140	58.704	130%	35.2	7.5%	7.8%	6.1%
2015	1,008,275	$59,774,879	59.284	130%	35.2	6.0%	6.1%	5.3%
2016	1,010,562	$65,686,096	65.000	130%	35.2	5.4%	5.2%	4.9%
2017	1,023,336	$58,541,983	57.207	130%	35.2	4.3%	4.3%	4.1%
2018	1,041,423	$58,988,282	56.642	130%	35.4	3.7%	4.1%	4.0%
2019	1,050,114	$68,296,264	65.037	108%	35.5	3.1%	3.6%	3.7%
2020	1,063,937	$92,474,829	86.918	141%	35.6	7.7%	5.6%	7.9%
2021	1,077,402	$98,479,008	91.404	148%	35.9	3.9%	3.7%	5.2%
2022	1,095,936	$109,034,673	99.490	160%	36.9	3.5%	2.9%	3.5%
2023	1,110,549	$113,358,179	102,074	164%	35.9	4.0%	3.3%	3.8%

Note: Population and unemployment figures are based on fiscal years ending June 30. Per Capital Income is as of December 31.

Source: Fulton County Annual Comprehensive Financial Report FY 2023.

STUDENTS AND CAMPUSES

The School Division provides a broad spectrum of general, special, gifted, career and technical, and virtual education opportunities for approximately 87,262 students (including pre-kindergarten through grade 12) between ages of 3 and 21 at 58 elementary schools, 19 middle schools, 19 high schools (including one open campus high school and two STEM-focused high schools), one full-time virtual school, and seven charter organizations (some charters have multiple campuses but are considered one school).

FACILITIES AND ADMINISTRATORS

Fulton County Schools is comprised of one Administration Building and two Professional Learning facilities. Other operations are supported by the transportation, facilities, and teaching museums.

ELEMENTARY SCHOOLS

A. Philip Randolph Elementary School
5320 Campbellton Road SW
Atlanta, GA 30331
Principal - Marissa Wilson

Abbotts Hill Elementary School
5575 Abbotts Bridge Road
Johns Creek, GA 30097
Principal - Roytunda Stabler

Alpharetta Elementary School
192 Mayfield Road
Alpharetta, GA 30009
Principal - Catherine Crawford

Asa G. Hilliard Elementary School
3353 Mount Olive Road
East Point, GA 30344
Principal – Tiambi Walker

Barnwell Elementary School
9425 Barnwell Road
Johns Creek, GA 30022
Principal - Takisha Benning

Birmingham Falls Elementary School
14865 Birmingham Highway
Milton, GA 30004
Principal - Don Webb

Brookview Elementary School
3250 Hammarskjold Drive
East Point, GA 30344
Principal - Jovita Wallace

Campbell Elementary School
91 Elder Street
Fairburn, GA 30213
Principal - Arthur Davis

Cliftondale Elementary School
3340 West Stubbs Road
College Park, GA 30349
Principal - Arnisha Canty

Cogburn Woods Elementary School
13080 Cogburn Road
Milton, GA 30004
Principal - Lisa Garosi

College Park Elementary School
2075 Princeton Avenue
College Park, GA 30337
Principal - Maisha Otway

Conley Hills Elementary School
2580 Delowe Drive
East Point, GA 30344
Principal - Shante Bates

Crabapple Crossing Elementary School
12775 Birmingham Highway
Milton, GA 30004
Principal - Tresa Cheatham

Creek View Elementary School
3995 Webb Bridge Road
Alpharetta, GA 30005
Principal - Monica In

Dolvin Elementary School
10495 Jones Bridge Road
Johns Creek, GA 30022
Principal - Karen Cooke

Dunwoody Springs Elementary School
8100 Roberts Drive
Sandy Springs, GA 30350
Principal - Ivy Goggins

Esther Jackson Elementary School
1400 Martin Road
Roswell, GA 30076
Principal - Nikol Boyd

Evoline C. West Elementary School
7040 Rivertown Road
Fairburn, GA 30213
Principal - Jill Meeker

Feldwood Elementary School
5790 Feldwood Road
College Park, GA 30349
Principal - Shantara Crooks

Findley Oaks Elementary School
5880 Findley Chase Drive
Johns Creek, GA 30097
Principal - Camille Christopher

Gullatt Elementary School
6110 Dodson Drive
Union City, GA 30291
Principal - Shawanna Arnold

Hamilton E. Holmes Elementary School
2301 Connally Drive
East Point, GA 30344
Principal – Felipe Jackson

Hapeville Elementary School
3440 N. Fulton Avenue
Hapeville, GA 30354
Principal – Christian Padgett

Heards Ferry Elementary School
6151 Powers Ferry Road NW
Sandy Springs, GA 30339
Principal - Lisa Nash

Hembree Springs Elementary School
815 Hembree Road
Roswell, GA 30076
Principal – Nancy Lahey

Heritage Elementary School
2600 Jolly Road
College Park, GA 30349
Principal – Cheryl Parker

High Point Elementary School
520 Greenland Road NE
Sandy Springs, GA 30342
Principal - Danielle Miller

Hillside Elementary School
9250 Scott Road
Roswell, GA 30076
Principal - Hardray Dumas

Ison Springs Elementary School
8261 Ison Road
Sandy Springs, GA 30350
Principal - Lakasha Lee

Lake Forest Elementary School
5920 Sandy Springs Circle
Sandy Springs, GA 30328
Principal - Laryn Nelson

Lake Windward Elementary School
11770 E. Fox Court
Alpharetta, GA 30005
Principal - Julie Morris

Liberty Point Elementary School
9000 High Point Road
Union City, GA 30291
Principal – Tanisha Lewis

Love T. Nolan Elementary School
2725 Creel Road
College Park, GA 30349
Principal - Earleana Smith

Manning Oaks Elementary School
405 Cumming Street
Alpharetta, GA 30004
Principal - Nikkole Flowers

Mary M. Bethune Elementary School
5925 Old Carriage Drive
College Park, GA 30349
Principal – Sheralyn Shepard

Medlock Bridge Elementary School
10215 Medlock Bridge Pkwy.
Johns Creek, GA 30022
Principal - Matthew Vance

Mimosa Elementary School
1550 Warsaw Road
Roswell, GA 30076
Principal - Ariane Holcombe

Mountain Park Elementary School
11895 Mountain Park Road
Roswell, GA 30075
Principal - Ayodele Richardson

New Prospect Elementary School
3055 Kimball Bridge Road
Alpharetta, GA 30022
Principal - Amy Lemons

Northwood Elementary School
10200 Wooten Road
Roswell, GA 30076
Principal - Heather Rucker

Oakley Elementary School
7220 Oakley Terrace
Union City, GA 30291
Principal - Uche Ngoddy

Ocee Elementary School
4375 Kimball Bridge Road
Johns Creek, GA 30022
Principal – LaTosha Gray

Palmetto Elementary School
505 Carlton Road
Palmetto, GA 30268
Principal - Jacqueline Bowens

Parklane Elementary School
2809 Blount Street
East Point, GA 30344
Principal – Brandi Nichols

Renaissance Elementary School
7250 Hall Road
Fairburn, GA 30213
Principal - Ashley Rose-Toomer

River Eves Elementary School
9000 Eves Road
Roswell, GA 30076
Principal – Susan Gowin

Roswell North Elementary School
10525 Woodstock Road
Roswell, GA 30075
Principal - Lydia Conway

Seaborn Lee Elementary School
4600 Scarborough Road
College Park, GA 30349
Principal - Kine' Geathers

Shakerag Elementary School
10885 Rogers Circle
Johns Creek, GA 30097
Principal - Christine Lemerond

Spalding Drive Elementary School
130 W. Spalding Drive NE
Sandy Springs, GA 30328
Principal - Jennifer Rosenthall

State Bridge Crossing Elementary School
5530 State Bridge Road
Johns Creek, GA 30022
Principal - Brooke Scharfstein

Stonewall Tell Elementary School
3310 Stonewall Tell Road
College Park, GA 30349
Principal - Nikki Porter

Summit Hill Elementary School
13855 Providence Road
Milton, GA 30004
Principal - Lorrie Bearden

Sweet Apple Elementary School
12025 Etris Road
Roswell, GA 30075
Principal - Andy Allison

Vickery Mill Elementary School
1201 Alpharetta Street
Roswell, GA 30075
Principal – Karin Alhadeff

Wilson Creek Elementary School
6115 Wilson Road
Johns Creek, GA 30097
Principal - Stephanie Haga

Wolf Creek Elementary School
4440 Derrick Road
Atlanta, GA 30349
Principal - Dionne Glass

Woodland Charter Elementary School
1130 Spalding Drive NE
Sandy Springs, GA 30350
Principal – Shavanda Toomer

MIDDLE SCHOOLS

Autrey Mill Middle School
4110 Old Alabama Road
Johns Creek, GA 30022
Principal - Trey Martin

Bear Creek Middle School
7415 Herndon Road
Fairburn, GA 30213
Principal – Lamar Billups

Camp Creek Middle School
4345 Welcome All Road
College Park, GA 30349
Principal - Leah McDaniel

Crabapple Middle School
10900 Woodstock Road
Roswell, GA 30075
Principal - Rako Morrissey

Elkins Pointe Middle School
11290 Elkins Road
Roswell, GA 30076
Principal – Andrea (AJ) Smith

Haynes Bridge Middle School
10665 Haynes Bridge Road
Alpharetta, GA 30022
Principal - Lauren Malekebu

Holcomb Bridge Middle School
2700 Holcomb Bridge Road
Alpharetta, GA 30022
Principal - Jennifer Cassidy

Hopewell Middle School
13060 Cogburn Road
Milton, GA 30004
Principal - Michael LeMoyne

McNair Middle School
2800 Burdett Road
College Park, GA 30349
Principal - John Madden

Northwestern Middle School
12805 Birmingham Highway
Milton, GA 30004
Principal - Joel Peterson

Paul D. West Middle School
2376 Headland Drive
East Point, GA 30344
Principal - Darrell Stephens

Renaissance Middle School
7155 Hall Road
Fairburn, GA 30213
Principal - Ava Williams

Ridgeview Middle School
5340 S. Trimble Road
Sandy Springs, GA 30342
Principal – Thomas Garrett

River Trail Middle School
10795 Rogers Circle
Johns Creek, GA 30097
Principal - Neil Pinnock

Sandtown Middle School
5400 Campbellton Road
Atlanta, GA 30331
Principal - Miranda Freeman

Sandy Springs Middle School
8750 Pride Place
Sandy Springs, GA 30350
Principal - Laurie Woodruff

Taylor Road Middle School
5150 Taylor Road
Johns Creek, GA 30022
Principal - Kelly Parker

Webb Bridge Middle School
4455 Webb Bridge Road
Alpharetta, GA 30005
Principal - Rebecca Williams

Woodland Middle
2745 Stone Road
East Point, GA 30344
Principal – Regina Brown

HIGH SCHOOLS

Alpharetta High School
3595 Webb Bridge Road
Alpharetta, GA 30005
Principal – Mike Scheifflee

Banneker High School
6015 Feldwood Road
College Park, GA 30349
Principal – Vincent Golden

Cambridge High School
2845 Bethany Bend
Milton, GA 30004
Principal - Ashley Agans

Centennial High School
9310 Scott Road
Roswell, GA 30076
Principal – Oliver (Opie) Blackwell

Chattahoochee High School
5230 Taylor Road
Johns Creek, GA 30022
Principal - Michael Todd

Creekside High School
7405 Herndon Road
Fairburn, GA 30213
Principal - Terrell Awak

Johns Creek High School
5575 State Bridge Road
Johns Creek, GA 30022
Principal - Chris Shearer

Langston Hughes High School
7510 Hall Road
Fairburn, GA 30213
Principal - Octavius Harris

Milton High School
13025 Birmingham Highway
Milton, GA 30004
Principal - Brian Jones

North Springs High School
7447 Roswell Road
Sandy Springs, GA 30328
Principal - Scott Hanson

Northview High School
10625 Parsons Road
Johns Creek, GA 30097
Principal - Martin Neuhaus

Riverwood High School
5900 Raider Drive
Sandy Springs, GA 30328
Principal - Kindra Smith

Roswell High School
11595 King Road
Roswell, GA 30075
Principal - LaToya Miley

Tri-Cities High School
2575 Harris Street
East Point, GA 30344
Principal - Ethel Lett

Westlake High School
2400 Union Road SW
Atlanta, GA 30331
Principal - Jarvis Adams

STEM ACADEMY

FCS Innovation Academy
125 Milton Ave
Alpharetta, Ga 30009
Principal - Scott Kent

Global Impact Academy
155 Shaw Drive
Fairburn, GA 30213
Principal – Johnathan Hall

UNIQUE LEARNING

Fulton Academy of Virtual Excellence (FAVE)
6201 Powers Ferry Road NW
Atlanta, GA 30339
Principal - Taylor Barton

THE Promise Career Institute
2301 Connally Drive
East Point, GA 30344
Principal – Jason Stamper

FCS College and Career Academy
4025 Flat Shoals Road
Union City, GA 30291
Coordinator – Tonya Eaton

OPEN CAMPUS

Independence High School
791 Mimosa Blvd
Roswell, GA 30075
Principal - Tabatha Taylor

CHARTER SCHOOLS

Amana Academy
285 South Main Street
Alpharetta, GA 30009
Principal - Jean-Jacques Credi

Chattahoochee Hills Charter
9670 Rivertown Road
Chattahoochee Hills, GA 30213
Principal - Patrick Muhammad

Fulton Academy of Science and Technology (FAST)
11365 Crabapple Rd.
Roswell, GA 30075
Principal - Mary Miller

Hapeville Career Academy
6045 Buffington Road
Union City, GA 30349
Principal - Richard Fowler

KIPP South Fulton Academy
1286 E. Washington Ave.
East Point, GA 30344
Principal - Brandom Jones

Skyview High School
5134 Old National Highway
College Park, GA 30349
Principal - Shelley Leger

The Main Street Academy
2861 Lakeshore Drive
College Park, GA 30337
Principal – K.C. Revere

ADMINISTRATIVE BUILDINGS

Administrative Center
6201 Powers Ferry Road
Atlanta, GA 30339

Maintenance North
2025 Rock Mill Road
Alpharetta, GA 30022

Maintenance South
413 Bay Street
Fairburn, GA 30213

North Learning Center
450 Northridge Parkway
Sandy Springs, GA 30350

South Learning Center
4025 Flat Shoals
Union City, GA 30291

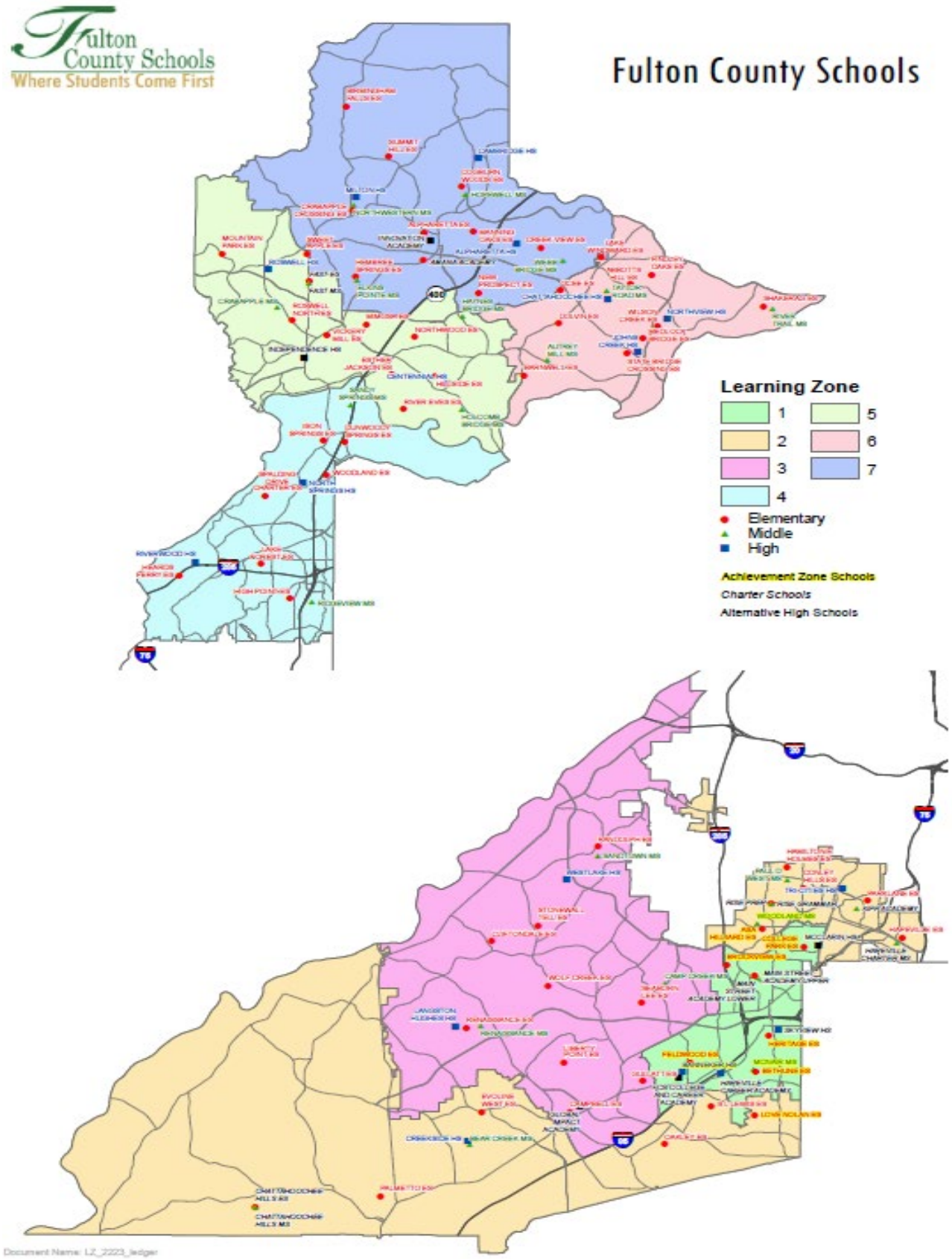
Teaching Museum North
793 Mimosa Avenue
Roswell, GA 30075

Teaching Museum South
689 North Avenue
Hapeville, GA 30354

Transportation Services North
410 S. Main Street
Alpharetta, GA 30009

Transportation Services South
97 Health Street
Fairburn, GA 30213

Warehouse
4415 Wickersham Drive
College Park, GA 30337


Fulton County Schools
Where Students Come First
Fulton County Schools
Learning Zone
1
2
3
4
5
6
7
Elementary
Middle
High
Achievement Zone Schools
Charter Schools
Alternative High Schools
Document Name: LZ_2223_ledger

GOVERNANCE STRUCTURE

A seven-member Board of Education is charged by state law to approve and appropriate funds for the school division's budget, which may be approved by the level of disaggregation of the budgets based on the LUA Chart of Accounts. The Fulton County Board of Education approves the school division's budget by fund and functional level. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service.

Fulton County Schools is governed by seven members who are elected by district to serve four-year terms. The primary duty of the Board of Education is to enact policy. Board members elect a President for a two-year term and a Vice President for a one-year term. The School Board generally meets twice a month. All meetings are advertised in advance and publicized through local media and the school system website. More information on School Board meetings is available on the division website at http://www.fultonschools.org.

The School Board appoints the Superintendent of Schools who serves as an ex-officio member of the Board and acts as a Secretary-Treasurer. Whereas the Board enact policy, the Superintendent and staff enforce the policies and ensure that each student has an equal opportunity for a quality education. The Superintendent oversees the operations of seven divisions – General Services Administration, Academics, Communications, Information Technology, Operations, Financial Services, and Human Resources. These divisions work together to oversee the daily operations of the schools and departments.

In addition, the schools of Fulton County are divided into seven "learning zones". Organized geographically, this structure allows for a decentralized approach to school management and provides schools the opportunity to work more closely together and align resources.

The School Board is comprised of the following individuals:

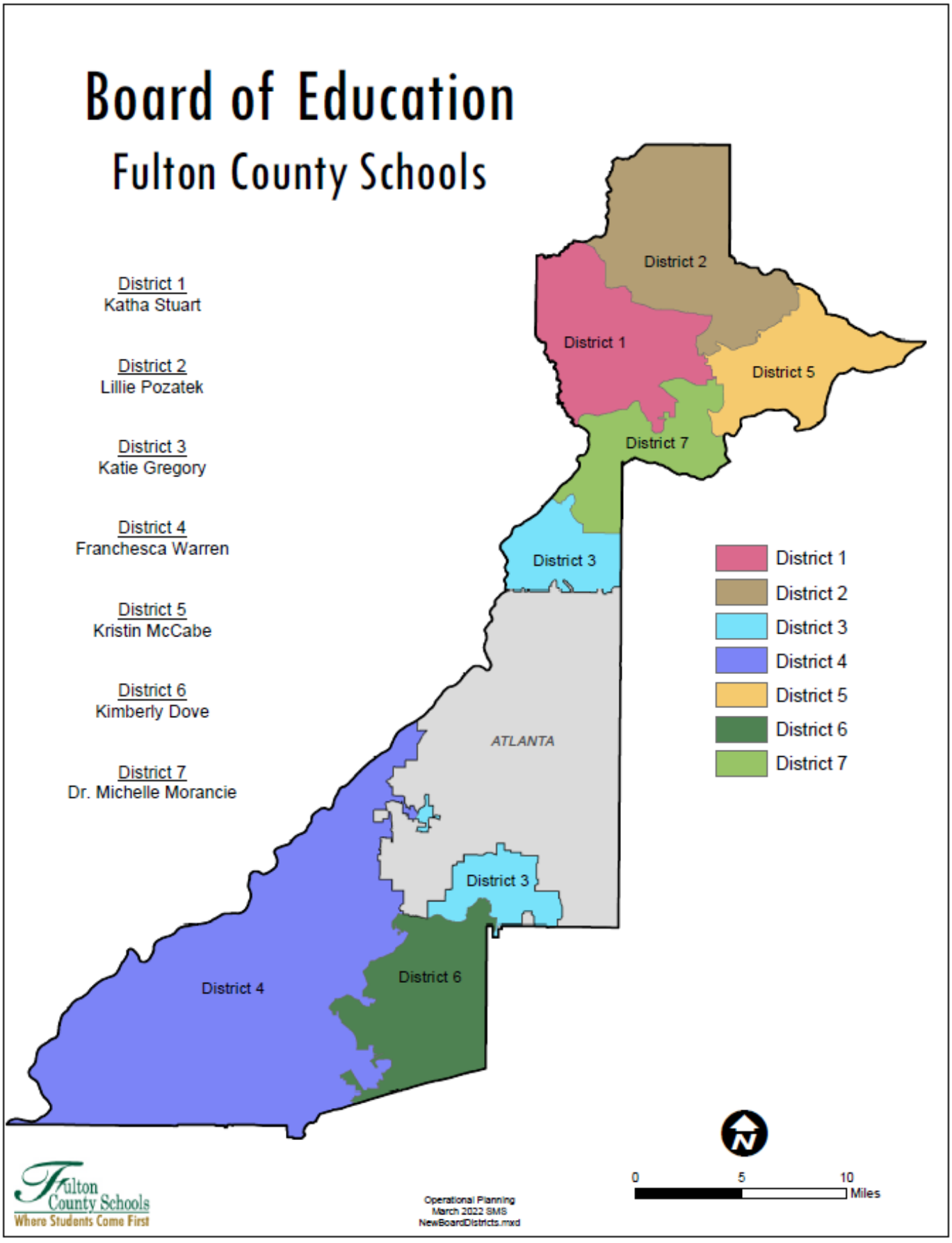
Katha Stuart	District 1
Lillie Pozatek	District 2
Katie Gregory	District 3
Franchesca Warren	District 4
Kristin McCabe, Vice President	District 5
Kimberly Dove, President	District 6
Dr. Michelle Morancie	District 7

SCHOOL BOARD

 **Katha Stuart** District 1	**High Schools**: Centennial | F.A.V.E. | FCS Innovation Academy | Independence | Milton | Roswell **Middle Schools**: Crabapple | Elkins Pointe | Haynes Bridge | Holcomb Bridge | Northwestern **Elementary Schools:** Crabapple Crossing | Esther Jackson | Hembree Springs | Manning Oaks | Mimosa | Mountain Park | Northwood | River Eves | Roswell North | Summit Hill | Sweet Apple | Vickery Mill ***Board Member since 2015*** ***Term expires December 31, 2024***
 **Lillie Pozatek** District 2	**High Schools**: Alpharetta | Cambridge | Chattahoochee | F.A.V.E. | FCS Innovation Academy | Milton **Middle Schools**: Hopewell | Northwestern | Taylor Road | Webb Bridge **Elementary Schools:** Alpharetta | Birmingham Falls | Cogburn Woods | Crabapple Crossing | Creek View | Lake Windward | Manning Oaks | New Prospect | Ocee | Summit Hill ***Board Member since 2023*** ***Term expires December 31, 2026***
 **Katie Gregory** District 3	**High Schools**: Banneker | F.A.V.E. | FCS Innovation Academy | Global Impact Academy | North Springs | Riverwood | Tri-Cities **Middle Schools**: Paul D. West | Ridgeview | Woodland **Elementary Schools:** Asa G. Hilliard | College Park | Conley Hills | Hamilton E. Holmes | Hapeville | Heards Ferry | High Point | Lake Forest | Parklane | Spalding Drive ***Board Member since 2023*** ***Term expires December 31, 2024***
 **Franchesca Warren** District 4	**High Schools**: Creekside | F.A.V.E. | Global Impact Academy | Langston Hughes | Westlake **Middle Schools**: Bear Creek | Camp Creek | Renaissance | Sandtown **Elementary Schools:** A. Philip Randolph | Campbell | Cliftondale | Evoline C. West | Liberty Point | Oakley | Palmetto | Renaissance | Seaborn Lee | Stonewall Tell | Wolf Creek ***Board Member since 2021*** ***Term expires December 31, 2024***

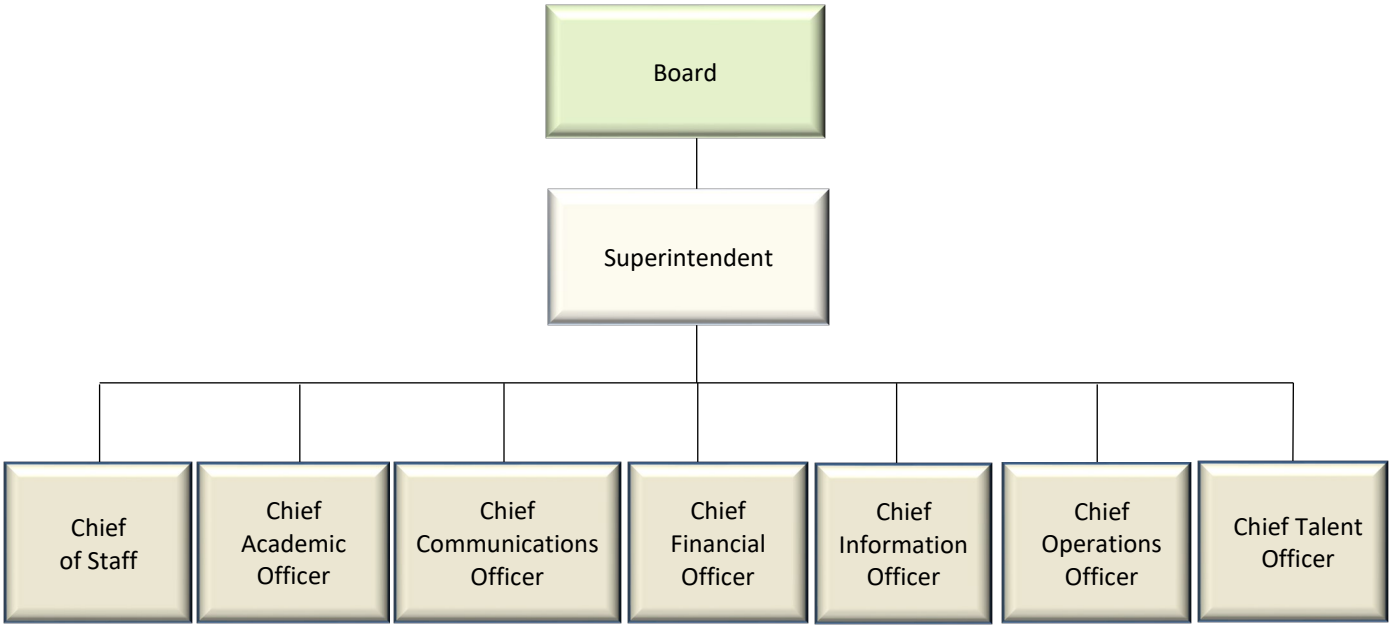
SCHOOL BOARD

 **Kristin McCabe** **Board Vice President** District 5	**High Schools**: Alpharetta | Centennial | Chattahoochee | F.A.V.E. | FCS Innovation Academy | Johns Creek | Northview **Middle Schools**: Autrey Mill | Haynes Bridge | River Trail | Taylor Road | Webb Bridge **Elementary Schools:** Abbotts Hill | Barnwell | Dolvin | Findley Oaks | Lake Winward | Medlock Bridge | Northwood | Ocee | Shakerag | State Bridge Crossing | Wilson Creek ***Board Member since 2023*** ***Term expires December 31, 2026***
 **Kimberly Dove** **Board President** District 6	**High Schools**: Banneker | Creekside | F.A.V.E. | Global Impact Academy | Langston Hughes | Westlake **Middle Schools**: Bear Creek | Camp Creek | McNair | Renaissance | Sandtown | Woodland **Elementary Schools:** Asa G. Hilliard | Brookview | Campbell | College Park | Feldwood | Gullatt | Heritage | Liberty Point | Love T. Nolan | Mary M. Bethune | Oakley | S.L. Lewis | Seaborn Lee | Wolf Creek ***Board Member since 2017*** ***Term expires December 31, 2026***
 **Dr. Michelle Morancie** District 7	**High Schools**: Centennial | F.A.V.E. | FCS Innovation Academy | North Springs | Riverwood **Middle Schools**: Haynes Bridge | Holcomb Bridge | Ridgeview | Sandy Springs **Elementary Schools:** Barnwell | Dunwoody Springs | High Point | Hillside | Ison Springs | Lake Forest | Northwood | River Eves | Spalding Drive | Woodland ***Board Member since 2023*** ***Term expires December 31, 2026***

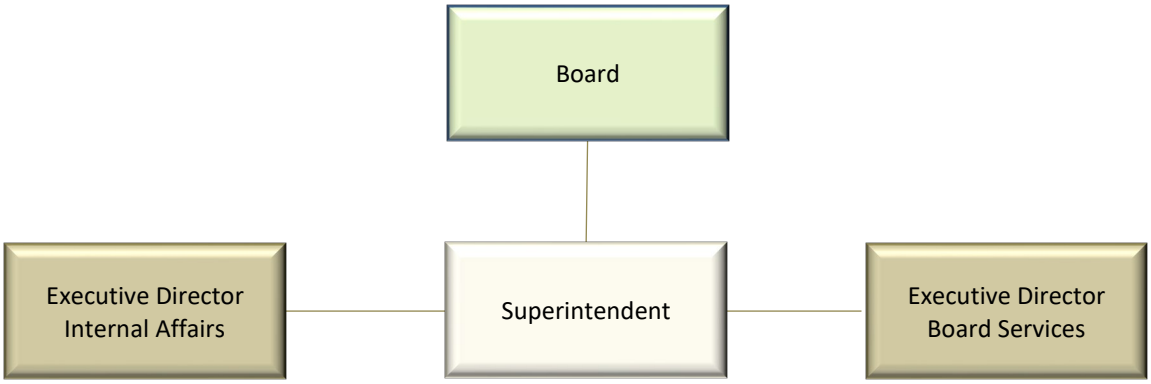

Board of Education
Fulton County Schools
District 1
Katha Stuart
District 2
Lillie Pozatek
District 3
Katie Gregory
District 4
Franchesca Warren
District 5
Kristin McCabe
District 6
Kimberly Dove
District 7
Dr. Michelle Morancie
District 2
District 1
District 5
District 7
District 3
ATLANTA
District 3
District 4
District 6
District 1
District 2
District 3
District 4
District 5
District 6
District 7
Fulton County Schools
Where Students Come First
Operational Planning
March 2022 SMS
NewBoardDistricts.mxd
0
5
10
Miles

ORGANIZATIONAL CHART

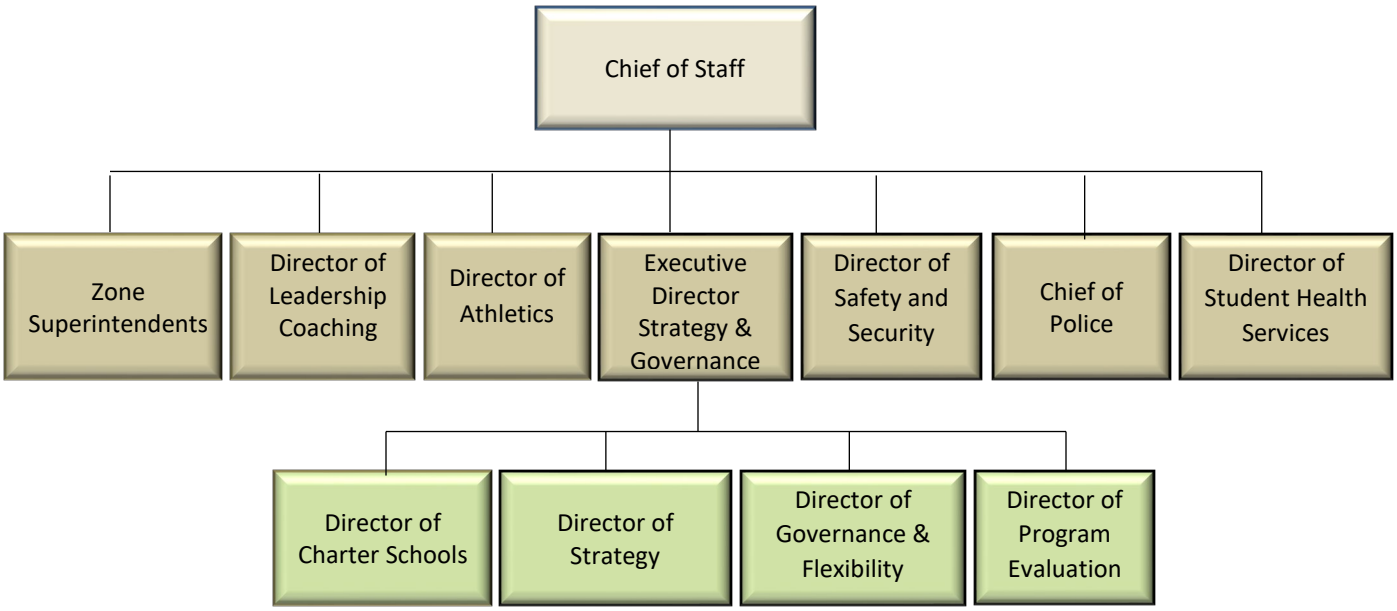
CABINET



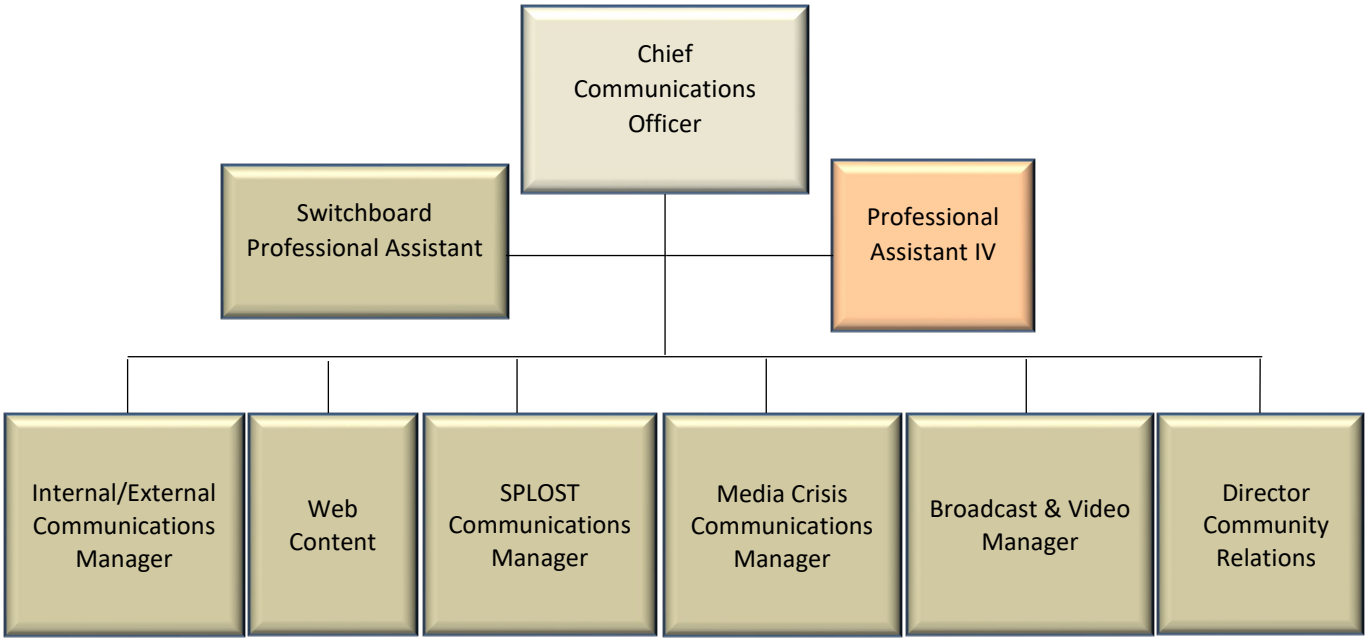
GENERAL SERVICES ADMINISTRATION



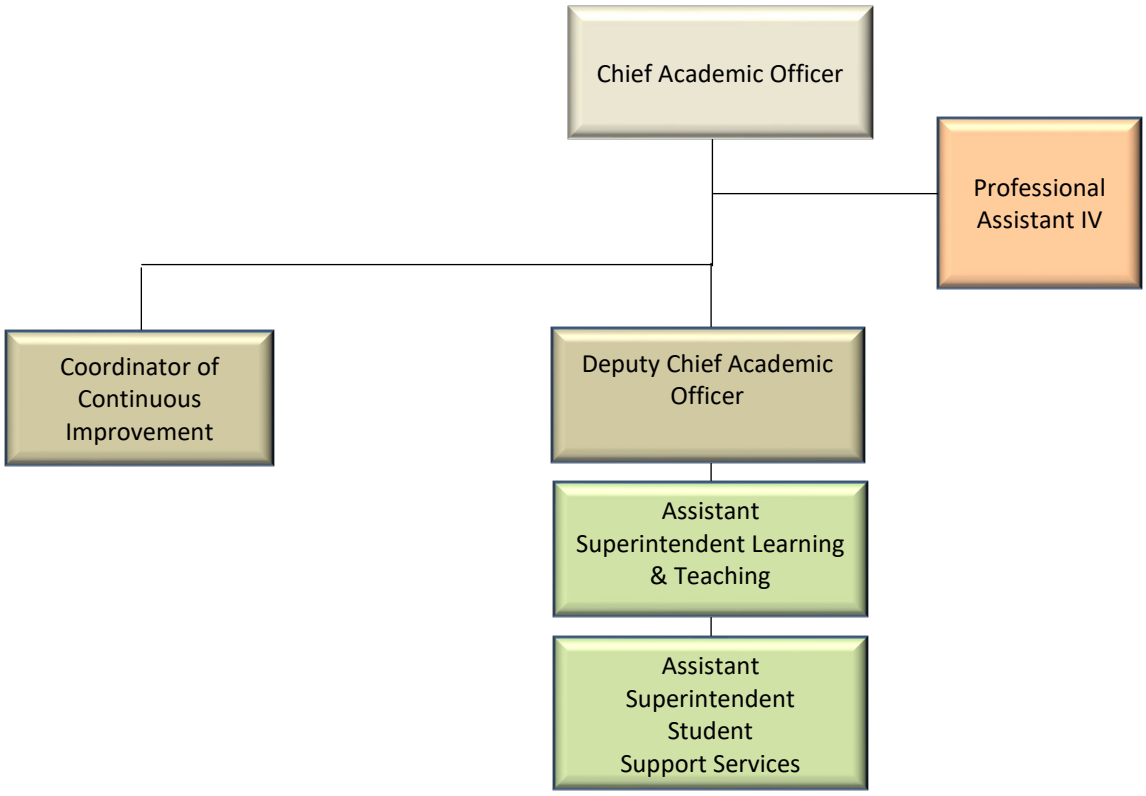
CHIEF OF STAFF



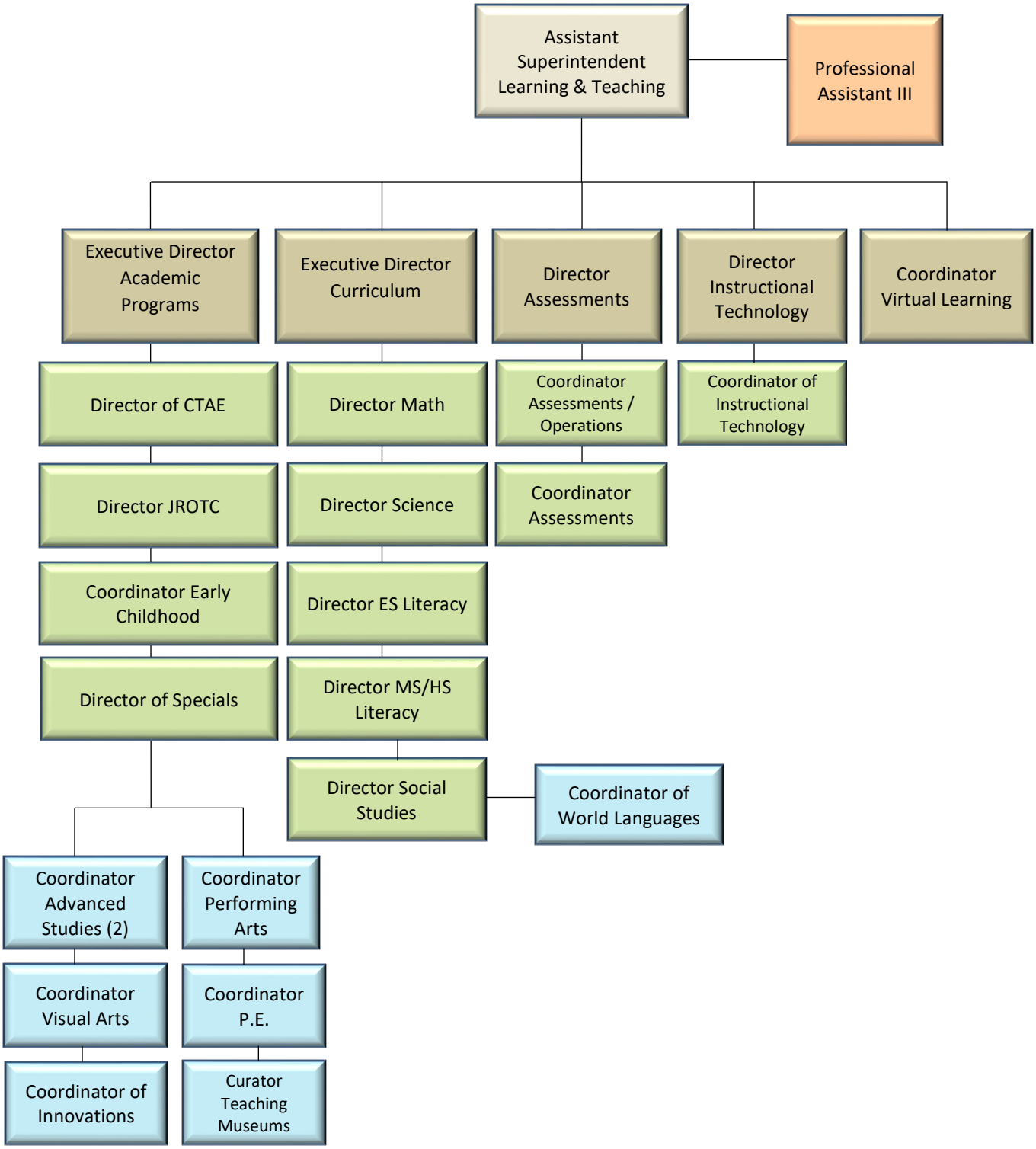
COMMUNICATIONS



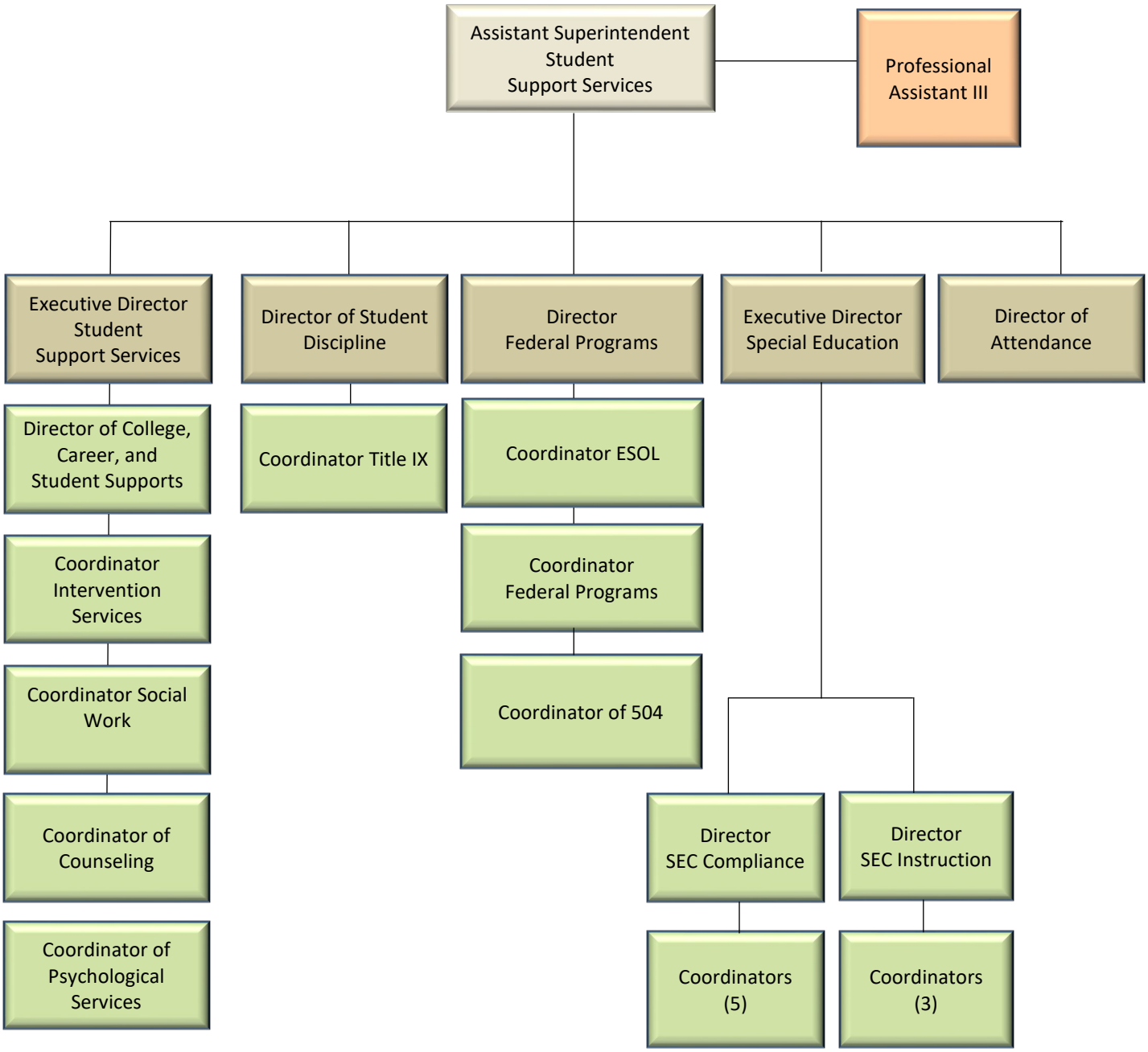
ACADEMICS


Chief Academic Officer
Professional Assistant IV
Coordinator of Continuous Improvement
Deputy Chief Academic Officer
Assistant Superintendent Learning & Teaching
Assistant Superintendent Student Support Services

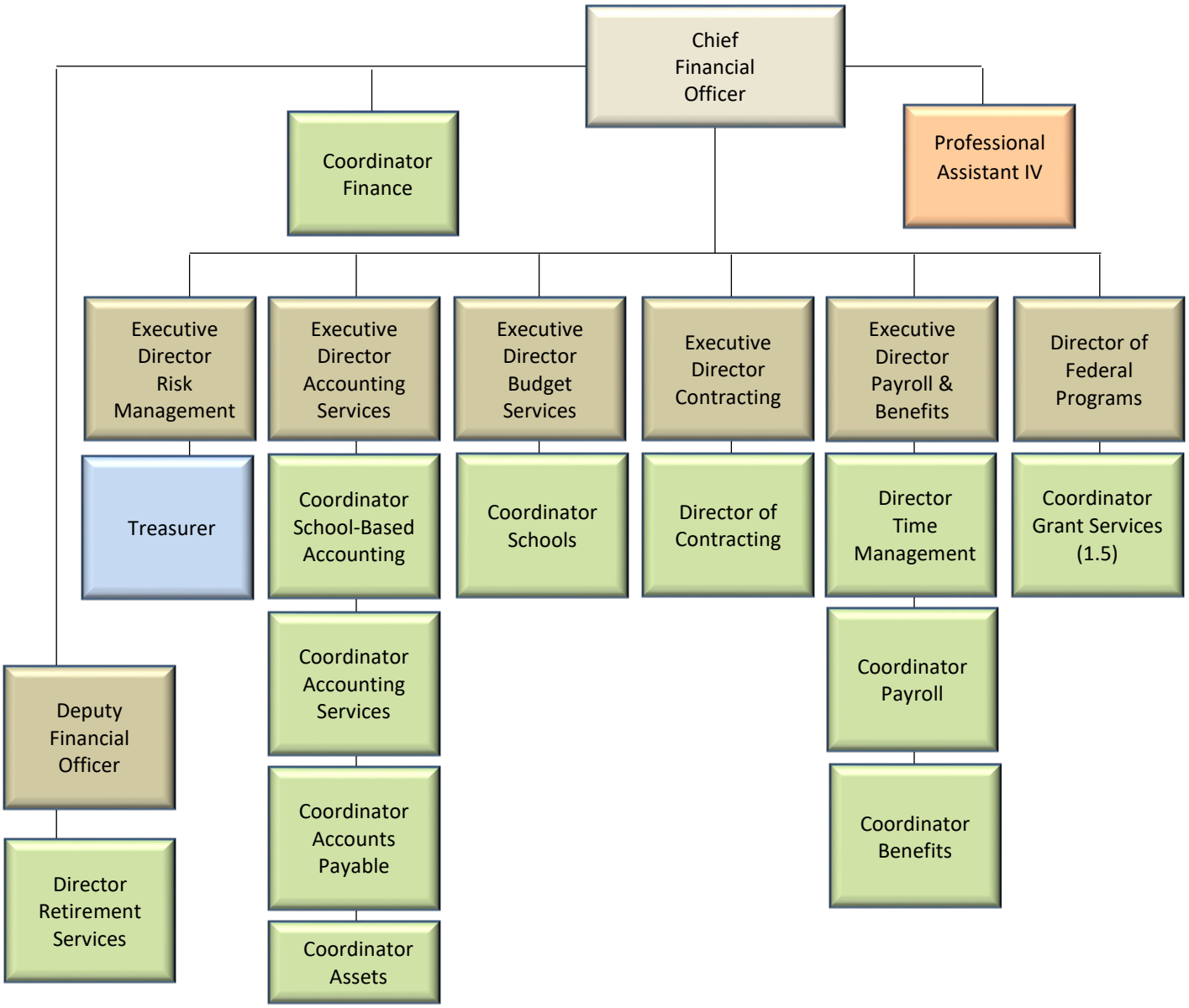
ACADEMICS (LEARNING & TEACHING)



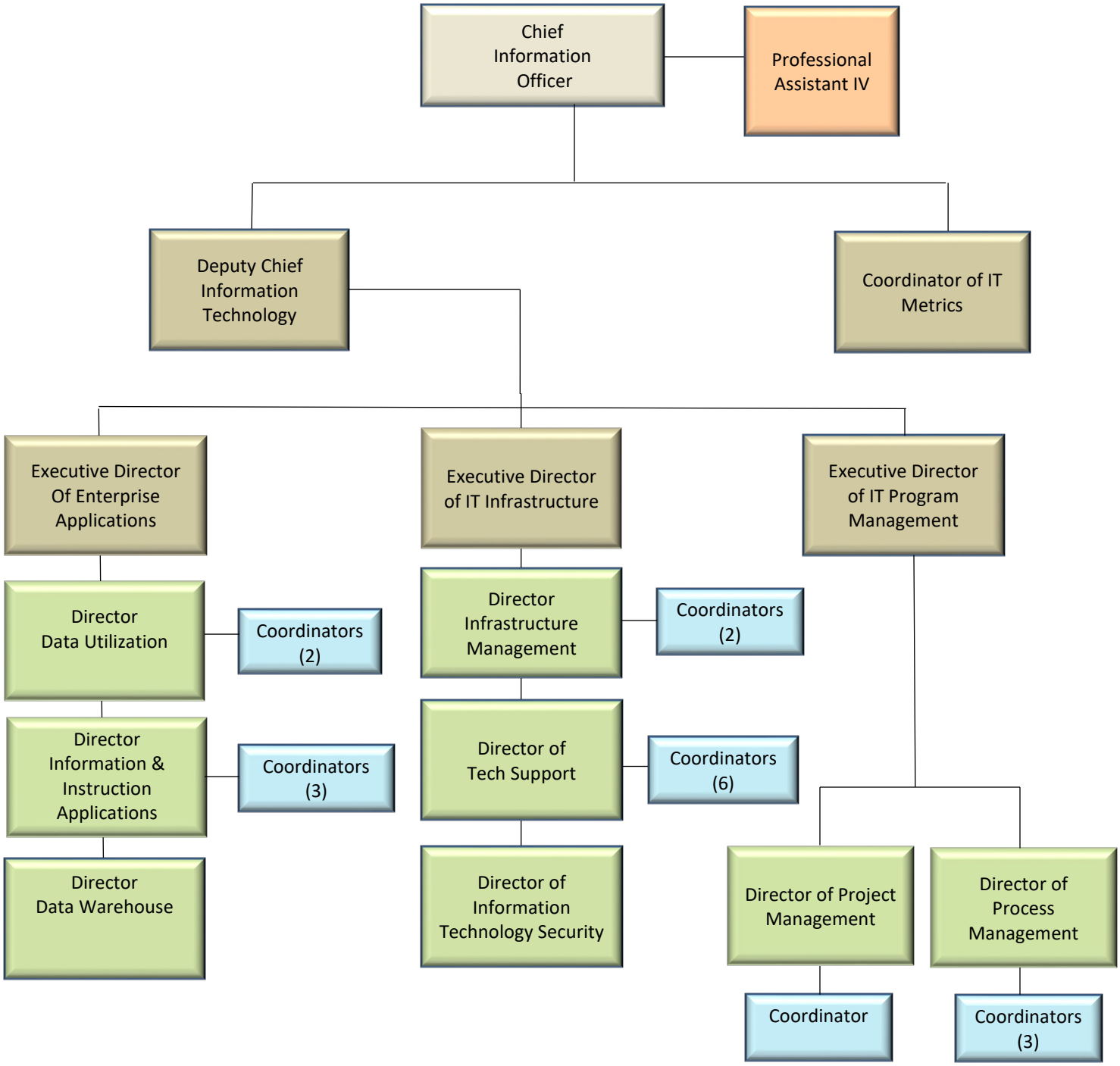
ACADEMICS (STUDENT SERVICES)



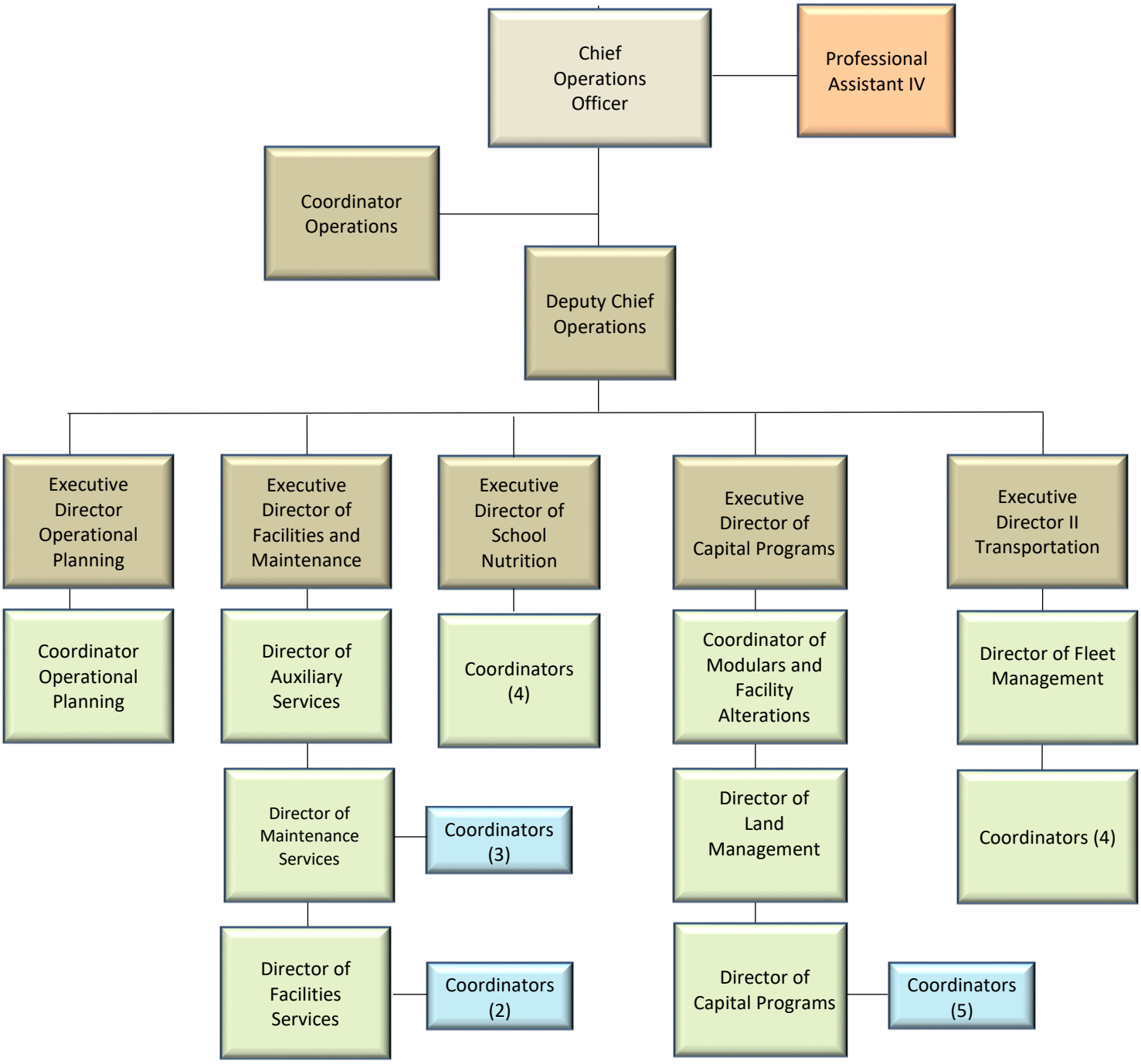
FINANCIAL SERVICES



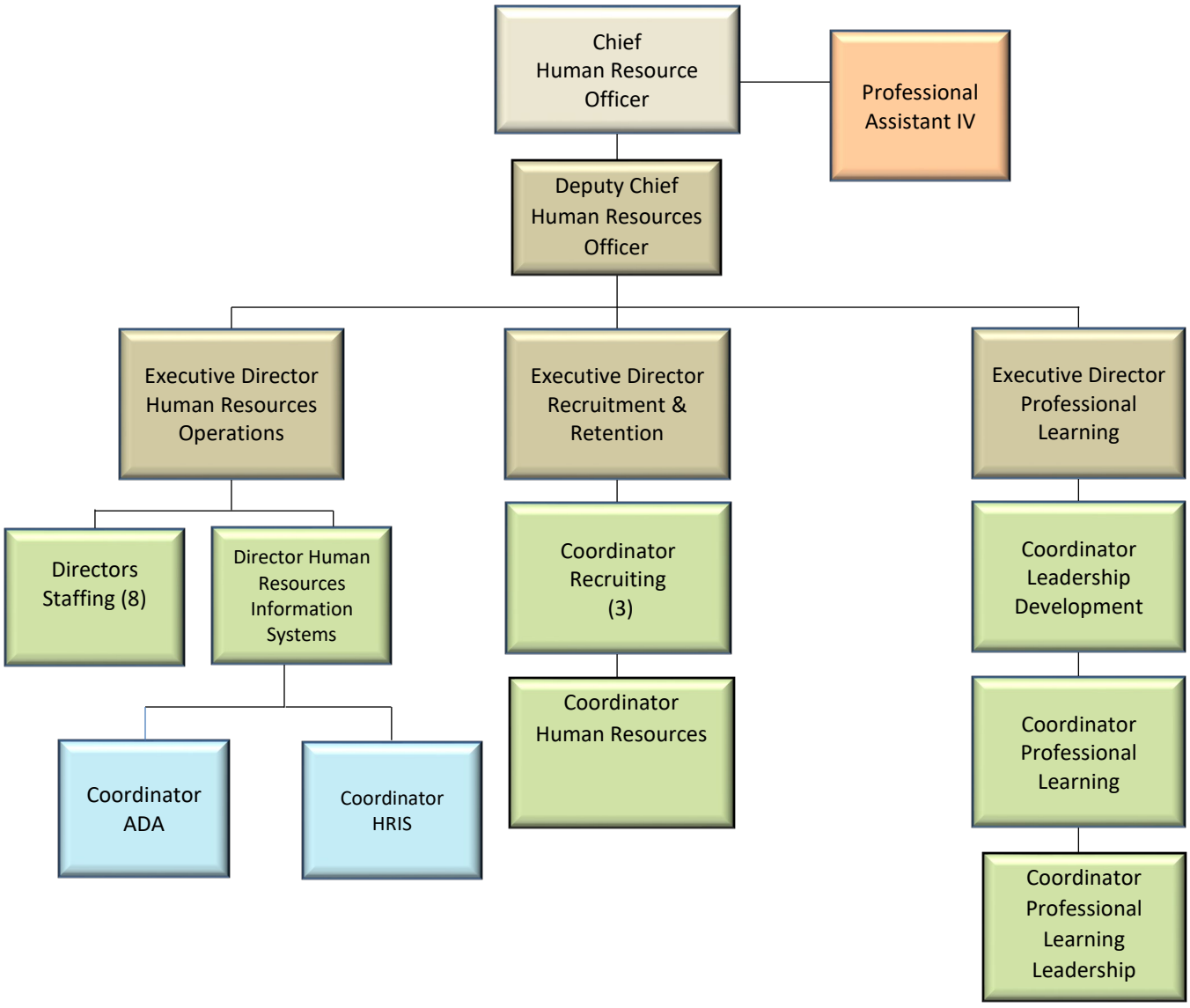
INFORMATION TECHNOLOGY



OPERATIONS


Chief Operations Officer
Professional Assistant IV
Coordinator Operations
Deputy Chief Operations
Executive Director Operational Planning
Executive Director of Facilities and Maintenance
Executive Director of School Nutrition
Executive Director of Capital Programs
Executive Director II Transportation
Coordinator Operational Planning
Director of Auxiliary Services
Coordinators (4)
Coordinator of Modulars and Facility Alterations
Director of Fleet Management
Director of Maintenance Services
Coordinators (3)
Director of Land Management
Coordinators (4)
Director of Facilities Services
Coordinators (2)
Director of Capital Programs
Coordinators (5)

HUMAN RESOURCES



MISSIONS & GOALS

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

MISSION

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

VISION

For all students to learn to their full potential.

BELIEFS

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

OBJECTIVES

- ✓ Each Fulton County school will educate every student to his/her fullest potential.
- ✓ Fulton County will engage parents as key partners in the educational process.
- ✓ Each Fulton County school will be the preferred school for its students and parents.
- ✓ Each Fulton County school will provide greater value for each child's educational experience when compared to top-performing public and private schools in the nation.
- ✓ Fulton County schools will prepare each student to excel in a rapidly changing global society.

BOARD PARAMETERS

- ✓ Seek alternative funding sources.
- ✓ Continue to maximize revenue from State QBE via improving FTE count coding.
- ✓ Allocate at least 75% of General Fund to schools.
- ✓ Identify opportunities for cost efficiencies.
- ✓ Maintain a competitive compensation structure.
- ✓ To the extent possible be revenue neutral as defined by the tax rollback form.
- ✓ Maintain at least two months of fund balance.
- ✓ Continue with a transparent Modified Zero-based budgeting process.
- ✓ Continue to demonstrate sustainability related to budget recommendations.
- ✓ Provide a path to transition to less federal support (i.e., American Rescue Plan “ARP).

KEY FACTORS THAT AFFECTED THE CURRENT YEAR BUDGET DEVELOPMENT

REVENUE

Student Enrollment

- The projection for fiscal year 2024-2025 of 87,262 students is a decrease of 575 students over the SEAT Day enrollment and a decrease of 2,384 students from FY24 forecasted enrollment of 89,646.

State Revenue (Governor's Proposed Budget)

- The Governor's proposed amendments include an increase for Health benefits. Benefit rates increased from $1,195 to $1,580 per member per month for non-certified employees effective July 1, 2024. The state revenue budget increased by $9.3 million or 2.11%.

Federal Revenue

- Title grants fall under the Elementary and Secondary Education Act (ESEA). These grants are approved after the start of the fiscal year 2024-2025; therefore, the projections are based on the current amounts for the federal fiscal year 2023-2024. Federal funding is projected to decrease by $70.1 K or 38.4 % due to the ESSER grant ending on September 30, 2024.

EXPENDITURES

Salary Enhancements

- Compensation and benefits have continued to be a priority for the school district. To be competitive with surrounding districts, the annual budget includes a 4.5% raise plus a step increase. A salary scale was developed for the police staff that increases the base by $5,000. This will continue the efforts to provide our staff with a fair and competitive salary. The $2,500 for teachers was in the Governor's budget. In addition, a retention stipend and a referral incentive will continue in the FY 2025 budget for staff at priority schools.

General Fund contribution to the Pre-Kindergarten Program

- The General Fund contribution of $3.6 million to the prekindergarten program is an increase of $500 K over the current year.

Health Insurance Benefit

- The Governor's proposed amendments include an increase to Health benefits. Employer benefit rate increased from $1,195 to $1,580 per member per month for non-certified employees effective July 1, 2024.

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- Compensation recommendation $56.0 M
  (4.5% raise plus step (for eligible employees)
- ESSER Transition $24.4 M
- THE Promise Career Institute $6.0 M
- Transportation *(increase)* $6.0 M
- Pre-Kindergarten *(GF contribution)* $3.6 M
- Health Insurance increase *(non-certified)* $2.2 M
- Level Up Fulton $1.5 M
- FY25 One-time Requests $567.3 K

LIST OF ONE-TIME EXPENDITURES:

- Chief of Staff – Purchased Professional Services $360 K
- Academics – Periodicals and Subscriptions $100 K
- Operations – Machinery $40 K
- Operations – Purchased Professional Services $50 K
- Operations – Clerical Overtime $5 K
- Operations – SRO Overtime $3 K
- Operations – Custodial Overtime $1 K
- Operations – Additional Pay $8 K

FUNDS TO BE COMMITTED IN FUND BALANCE:

- Textbooks $24.6 M
- Risk Management $5 M
- Operations $292.3 K
- Reserves *(Working Capital, Catastrophic Event, Revenue Stabilization)* * $213.8 M
  **Committed per Board Policy DIBA*

SIGNIFICANT BUDGET AND FINANCIAL ITEMS

FINANCIAL POLICIES

The division's financial policies are included in this section. All FCS policies can be found online at: https://go.boarddocs.com/ga/fcss/Board.nsf/Public

DC – Annual Operating Budget

Last Reviewed: May 19, 2016

In the budget development process, the Board of Education conducts pre-budgeting discussions with the Superintendent to establish informal understandings about perceived budget opportunities, challenges and/or restrictions, and provides guidance for budget development. The Superintendent prepares a draft budget for review by the Board. The Board of Education gives careful study to the budget and holds public hearings to allow for public review and reaction prior to formal approval of the budget.

At least two weeks prior to the proposed budget adoption date, the School Board should consider adoption of a tentative budget for the next fiscal year according to the laws of the State of Georgia and the regulations of the Georgia Board of Education. During the budget development process, the Superintendent will provide a three-to-five-year projection of anticipated future budgets. Prior to the regular June meeting of the Board, the Superintendent shall advertise in a general circulation newspaper a summary of the tentative budget. The budget shall be adopted in final form at the regular June Board meeting.

The Board of Education recognizes that as part of the budgeting process adequate financial reserves should be established for the sound fiscal management of a school system.

The purpose of an operating reserve in the General Fund is to:

1. Provide adequate working capital sufficient to meet the System's cash-flow requirements, thus minimizing any cash-flow (short-term) borrowing during the year. Cash flow projections will be developed once the budget is adopted and updated monthly. Should cash projections reflect a need for short-term borrowing, the Board will be notified immediately so the process can be implemented in a timely manner to secure the cash need for operational purposes.
2. Function as a safeguard to fund unanticipated expenses that the System might incur or to fund unrealized revenue which may occur but shall not be considered available to meet operational expenses and other board-approved expenditures.
3. Demonstrate fiscal responsibility resulting in a high credit rating, which will help to reduce System borrowing costs.

In recognition of these needs, the Board of Education shall continually strive to develop operating budgets that appropriate sufficient funds each year to establish reserves in accordance with the reserves defined in section three of Board Policy DIBA. Should the budgeted ending fund balance not be sufficient to establish the defined reserves, a plan to restore the reserves will be established within the budget process. The Board will be notified immediately if reserves fall below the targeted range. The status of the System's cash balances, financial reserves, and designations shall be reported monthly to the Board of Education.

DCH – Periodic Budget Reconciliation

Last Reviewed: June 17, 2021

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

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

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

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

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

Board approval is required for a General Fund department budget transfer between functions when the total of such transfer exceeds $100,000.

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

The Superintendent shall advise the Board of all unbudgeted revenue as it is received. Such revenue shall be placed in the school system reserves until such time as the Board shall approve any additional appropriation.

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. 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.

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).

<u>Purchasing Cards (P-Cards)/Corporate Cards</u>

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

Prior to the use of the purchasing and/or corporate card, the authorized user shall sign and accept an agreement with Fulton County Schools that they will use such cards only in accordance with the policies and procedures of Fulton County Schools' Purchasing/Corporate Card Program. There shall be a per transaction limit of $2,499.00 on the purchasing and corporate cards.

In addition to the purchases above, the purchasing cards and/or corporate cards may not be used to purchase the following items:

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

2. Cash advances;
3. Gift cards, stored value cards, calling cards, and similar products;
4. Entertainment (e.g. in-room movies for District employees traveling on business);
5. Mechanical repairs and/or maintenance for State-owned, District-owned, or rental vehicles.

The purchasing/corporate card program shall be administered by the Executive Director of Contracting or other designees. The Executive Director of Contracting or designees shall conduct a quarterly review of the purchasing/corporate card program to ensure that purchases made are related to the duties of Fulton County Board of Education and Fulton County Schools.

Cardholders, program users, or supervisors/approving officials who knowingly, or through willful neglect, fail to comply with the purchasing/corporate card program may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and other civil or criminal penalties to the fullest extent of the law.

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

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

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

The term “budgeted funds” is defined to include student activity funds.

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 – Investments

Last Reviewed: April 20, 2023

The Superintendent or designee is authorized to make deposits to or withdrawals in the following investments on behalf of the Board of Education and in accordance with the applicable laws, policies and procedures.

Local Government Investment Pool

State of Georgia Local Investment Pool established by Official Code of Georgia §36-83-8.

All State of Georgia Local Investment Pool transactions shall be wired to/from the demand accounts of the Board according to the certification and instructions of the Superintendent or designee.

The Superintendent or designee may also make deposits to or withdrawals in the following investments on behalf of the Board of Education and in accordance with the applicable laws, policies, and procedures:

Other Types of Authorized Investments

- General Obligation Bonds issued by the State of Georgia or by other states;
- Obligations issued by the United States government (such as Treasury Bills);
- Obligations fully insured or guaranteed by the United States government or a United States government agency (such as the Federal National Mortgage Association (FNMA or Fannie Mae), the Government National Mortgage Association (GNMA or Ginni Mae), the Federal Home Loan Bank, and the Federal Farm Credit Bank (FFCB));
- Obligations of any corporation of the United States, which are fully guaranteed by the United States government or a United States government agency;
- Prime banker's acceptances;
- Repurchase Agreements for any of the securities enumerated above;
- Bond Obligations of other political subdivisions of the State of Georgia;
- Certificates of Deposit.

Notwithstanding the foregoing, investment sums shall not be on deposit in any depository which has not been secured by a surety bond, guarantee of insurance (including without limitation insurance on accounts provided by the Federal Deposit Insurance Corporation), or other collateral in an amount not less than 110% of the public funds being secured after the deduction of the amount of deposit insurance.

- Deposit-type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value. Other investments shall be collateralized by the actual security held in safekeeping by the primary agent designated as the third-party safekeeping agent.

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 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.

OPERATING GUIDELINES

DIA – Accounting System

Last Reviewed: June 17, 2021

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

Summary of Significant Accounting Policies

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

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

Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the School System consists of all funds, departments, boards, and agencies that are not legally separate from the School System. More specifically, the Board has the authority to make decisions, the power to approve selection of management personnel, the ability to significantly influence operations, and the primary accountability for fiscal matters.

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

The School System reports one blended component unit as follows:

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

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

Pursuant to Official Code of Georgia Annotated (O.C.G.A.) §20-2-2060, et seq. charter schools are considered public schools and are entitled to be treated no less favorably than traditional system schools, unless otherwise provided by law. The source of funding for charter is established by O.C.G.A. §20-2-2068-1.
Charter schools are organized as non-profit corporations under Georgia law and may apply for federal tax-exempt status as a "*Not for Profit Organizations*" pursuant to Internal Revenue Code Section 501(c)(3).

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

School System has the following charter schools:

Amana Academy
285 South Main Street
Alpharetta, GA 30009

Chattahoochee Hills Charter
9670 Rivertown Road
Chattahoochee Hills, GA 30213

Hapeville Career Academy
6045 Buffington Road
Union City, GA 30349

The Main Street Academy
2861 Lakeshore Drive
College Park, GA 30337

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

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

Skyview High School
5134 Old National Highway
College Park, GA 30349

Separate audited financial reports are available for each charter school and are available by contacting the above charter schools.

The School System is not considered a component unit of any other governmental reporting entity.

Basis of Presentation

The School System's basic financial statements are collectively comprised of the government-wide financial statements, fund financial statements, and notes to the basic financial statements. The government-wide statements focus on the School System as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the information's usefulness.

Government-wide Financial Statements – The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the School System as a whole. Fiduciary funds are not presented in the government-wide financial statements. Eliminations have been made to minimize the double counting of internal activities.

The Statement of Net Position presents the School System's non-fiduciary assets, deferred outflows of resources, deferred inflows of resources, and liabilities, with the difference reported as net position. Net position is reported in three categories:

1. Net investment in capital assets consists of the School System's total investment in capital assets, net of accumulated amortization/ depreciation, and reduced by outstanding debt obligations related to those capital assets. In addition, deferred outflows/inflows of resources that are attributable to the acquisition, construction, or improvement of capital assets or related debt are included in Net Investment in Capital Assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

2. Restricted net position consists of resources for which the School System is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties or imposed by law through constitutional provisions or enabling legislation.

3.Unrestricted net position consists of resources not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School System's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to a particular function. The School System does not allocate indirect expenses to functions in the Statement of Activities.

The Statement of Activities report the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report tuition, fees and other charges to users of the School System's services; (2) that are restricted to meeting the operational or capital requirements of a particular program. These revenues are subject to externally imposed restrictions to these program uses. To identify which function program revenue pertains to, the determining factors for c*harges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are restricted. Revenues not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements - The School System segregates transactions related to certain School System functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School System at this more detailed level. Fund financial statements are provided for governmental and fiduciary funds.

Major individual governmental funds are reported in separate columns.

The School System reports the following major governmental funds:

> ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the School System for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.
>
> ***The 2017 SPLOST Capital Projects Fund*** – This fund accounts for the education special purpose local option sales tax as authorized in 2017 and is being used primarily for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Fiduciary Funds - The School System reports the following fiduciary fund types:

> ***Pension Trust Fund*** – This fund accounts for pension benefits within a defined benefit pension plan, for School System employees not covered by the Teachers Retirement System of Georgia as well as some employees who were employed prior to July 1, 1988, who transferred to the Teachers Retirement System of Georgia, but retained certain benefit guarantees in the local plan.

Measurement Focus

Government-wide Financial Statements - The government-wide and fiduciary fund financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School System are included on the Statement of Net Position. The Statement of Activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

The pension trust fund type is accounted for on a flow of economic resources measurement focus on the fund financial reporting level. All assets and all liabilities associated with the operation of this funds are included on the Statement of Net Position. The Statements of Changes in Fund Net Position presents increases (i.e., additions) and decreases (i.e., deductions) in net total assets.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues- Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School System, the phrase "available for exchange transactions" means expected to be collected within 60 days of fiscal year-end.

Revenues- Non-exchange Transactions - Non-exchange transactions in which the School System receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School System must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School System on a reimbursement basis.

The State of Georgia reimburses the School System for teachers' salaries and operating costs through the Quality Basic Education (QBE) Formula Earnings program. State of Georgia law defines the formula driven grant that determines the cost of an academic school year and the State of Georgia's share in this cost. Generally**[,]** teachers are contracted for the school year (July 1 – June 30) and paid over a twelve month contract period. In accordance with the requirements of the enabling legislation of the QBE program, the State of Georgia reimburses the School System over the same twelve**[-]**month period in which teachers are paid, funding the academic school year expenditures. At June 30, the amount of teachers' salaries incurred but not paid until July and August of the subsequent fiscal year are accrued as the State of Georgia has only postponed the final payment of their share of the cost until the subsequent appropriations for cash management purposes. By June 30 of each fiscal year, the State of Georgia has a signed appropriation that includes this final amount, which represents the State of Georgia's intent to fund this final payment. Based on guidance in Governmental Accounting Standards Board (GASB) Statement No. 33, paragraph 74, the State of Georgia recognizes its QBE liability for the July and August salaries at June 30, and the School System recognizes the same QBE as a receivable and revenue, consistent with symmetrical recognition.

On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days of fiscal year-end), with the exception of federal and state grants which are considered available if collected within 180 days.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, state Quality Basic Education (QBE) revenue, and federal and state grants. All other revenue items are considered to be measurable and available only when the School System receives cash.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Assets, Liabilities, and Fund Equity

Cash, Cash Equivalents, and Investments - Cash and cash equivalents consist of cash on hand, in demand deposits, investments in the State of Georgia Local Government Investment Pool (Georgia Fund 1) as well as short-term investments with a maturity date within three months of the date acquired by the School System. Time deposits are classified as cash and cash equivalent without regard to maturity date. Official Code of Georgia Annotated (OCGA) §45-8-14 authorizes the School District to deposit its funds in one or more solvent banks, insured Federal savings and loan associations or insured chartered building and loan associations.

Investments - The School System can invest its funds as permitted by OCGA §36-83-4. In selecting among options for investment or among institutional bids for deposits, the highest rate of return shall be the objective, given equivalent conditions of safety and liquidity.

Investments made by the School System in nonparticipating interest-earning contracts (such as certificates of deposit) and repurchase agreements are reported at cost. Participating interest-earning contracts and money market investments with a maturity at purchase of one year or less are reported at amortized cost. All other investments are reported at fair value.

For accounting purposes, certificates of deposit are classified as investments if they have an original maturity greater than three months when acquired.

The School System operates a cash pool which pools cash across funds to facilitate disbursements and maximize interest earnings. Dependent upon proper market circumstances the various funds (with the exception of the Pension Fund) will purchase investments to generate incremental income under Board Policy DN - Surplus Funds. classification of the investment will be dependent upon its characteristics. The Pension Fund is a fiduciary fund of the District governed by a committee of the Board of Education known as the Fulton County Schools Employees' Pension Fund (FCSEPF) Pension Board. The Fund is invests in a variety of asset classes and investment types governed by a separate investment policy adopted by the FCSEPF Board. The investments are classified dependent upon type and characteristic.

Receivables **-** Receivables consist of amounts due from property and sales taxes, grant reimbursements due on Federal, State or other grants for expenditures made but not reimbursed and other receivables disclosed from information available. Receivables are recorded when either the asset or revenue recognition criteria has been met. All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

Interfund Balances - On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the Statement of Net Position.

Consumable Inventories - On the government-wide financial statements and at the fund financial reporting level, inventories are presented at cost using the weighted average cost method and are expensed when used (i.e., the consumption method). Donated food commodities are presented at fair value.

Prepaid Items - Payments made to vendors for services that will benefit future accounting periods are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the fiscal year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable, as this amount is not available for general appropriation.

Capital Assets - Capital assets are those assets that generally result from expenditures in governmental funds. The School System reports these assets in the governmental activities column of the government-wide Statement of Net Position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the fiscal year. Donated capital assets, donated works of art, historical treasures and similar assets, and capital assets received in a service concession arrangement are recorded at their acquisition values as of the date received. Disposals are removed at recorded cost. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. The School System does not capitalize book collections or works of art.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets.

Amortization/depreciation is computed using the straight-line method [and is used to allocate the actual or estimated historical cost of capital assets over estimated useful lives.

Capitalization thresholds and estimated useful lives of capital assets reported in the government-wide statements are as follows:

Asset Class	Estimated Useful Lies	Capitalization Threshold
Land	N/A	All
Construction in Progress	N/A	$100,000
Buildings and improvements	15-50 years	$100,000
Machinery and equipment	5-15 years	$5,000
Vehicles	5-15 years	$5,000
Intangible assets, other than software	20 years	$1,000,000
Software	3-10 years	$1,000,000
Right-to-Use Assets	Based on years of underlying asset	Based on threshold of underlying asset
Subscription Based Technology Arrangements	3-10 years	$1,000,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing sources" of an equal amount are reported at the net present value of future minimum lease payments.

Net Pension Assets - The amount reported as net pension assets is the cumulative difference between annual pension cost and the School System's contributions to the Fulton County School Employees Pension Plan.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of resources that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditure) until then.
In addition to liabilities, the statement of financial position will report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of resources that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until that time.

Compensated Absences - Vacation benefits and sick leave are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal-year end.

Accrued Liabilities and Long-term Obligations - All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current fiscal year. General obligation bonds are recognized as a liability in the governmental fund financial statements when due.

Pollution remediation obligations are recorded when the School System knows a site is polluted and one or more obligating events has occurred. The amount recorded is an estimate of the current value of potential outlays for the cleanup, calculated using the "expected cash flows" measurement technique.

Lease obligations that transfer substantially all the benefits and risks inherent to ownership of the property or equipment is accounted for as a capital lease by the lessee. The recording of a capital lease reflects the acquisition of a capital asset and the incurrence of a long-term liability. All other leases are currently classified as operating leases.

Governmental funds recognize periodic payments on capital and operating leases as expenditures in the period incurred. Governmental funds are also recording other financing sources and capital outlay expenditures for the net present value of the minimum lease payments. This applies in the initial year of the lease term only. Principal amounts of lease payments due within 12 months are recorded as a current liability.

The government-wide financial statements are reporting capital assets as well as long and short-term payables on the Statement of Net Position. Therefore, for capital leases, a capital asset and lease obligation are recorded at

inception of the lease and periodic lease payments are recorded as interest expense and a reduction to the capital lease obligation. Additionally, depreciation expense related to the leased capital asset are recorded.

Pensions **-** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Post Employee Benefits Other Than Pensions (OPEB) **-** For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Georgia School Employees Postemployment Benefit Fund (School OPEB Fund) and additions to/deductions from School OPEB Fund fiduciary net position have been determined on the same basis as they are reported by School OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position **-** The difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources is "Net Position" on the government-wide and fiduciary fund financial statements.
Net position is reported as net investment in capital assets, restricted or unrestricted. "Net Investment in Capital Assets" consists of capital assets, net of accumulated amortization/depreciation and reduced by outstanding balances for bonds, notes and other debt attributed to the acquisition, construction or improvement of those assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of capital assets or related debt are included in Net Investment in Capital Assets. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount are not included.

Restricted net position results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors and the like, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position that does not meet the definition of the two preceding categories may be designated, indicating it is not available for general operations. Such designations have internally imposed constraints on resources but can be removed or modified.

When both restricted or unrestricted net position are available for use, it is the System's policy to first utilize federal funds available from restricted net position.

Fund Balance – Fund balance for the governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the School System is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The School System fund balances are classified as follows:

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through (1) the enabling legislation adopted by the School System or (2)

external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments.

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the School System's Board of Education through the approval of a motion to establish, modify, or rescind a fund balance commitment. Committed fund balance also should incorporate contractual obligations to the extent existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the School System's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the School System Board of Education has authorized the School System's superintendent or designee to assign fund balances.
- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The School System reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the School System's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the School System's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Interfund Activity - Equally offsetting asset and liability accounts (due from/to other funds) are used to account for amounts owed to a particular fund by another fund for obligations on goods sold or services rendered.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Transfers of balances between funds are made to accomplish various provision of law.

Interfund payables and receivables have been eliminated from the Statement of Net Position except for amounts due between governmental and fiduciary activities.

Use of Estimates - The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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

Last Reviewed: December 17, 2021

1. Property Control

The Superintendent authorizes the Cabinet member responsible for Operations/Facilities Services with responsibility for the administration of replacement of school system property that has been lost, stolen, vandalized, or damaged. 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 Property Control Department shall be responsible for developing, maintaining, and administering procedures and regulations which deal with reporting lost, stolen, or damaged property.

Types of losses:

1. loss by negligence
2. loss by theft
3. loss by vandalism
4. 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 Lost, Stolen or Damaged Property" is to be used whenever equipment and furniture is lost due to loss, theft, vandalism, or natural causes. The report originator completes the form found on the Fulton County Property Control website 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). A copy of the police report is required with the Report of Stolen Property.

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 Lost, 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.

Charter 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 Lost, 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 lost, stolen, damaged, vandalized, and destroyed items.

If replacement of the lost/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. If not available in inventory, property control will replace with like items if funds are available.

The Property Control Department will notify each facility as to the status of the replacement of any lost/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 returned to the Property Control Department for evaluation and further disposition.

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.

DJD – Travel Expense Reimbursements

Last Reviewed: June 15, 2023

The Fulton County Board of Education has set guidelines for business travel and to explain the reimbursement process for employees who are authorized to travel as part of their assigned duties. Employees should plan their travel requirements at the lowest reasonable costs, resulting in the best value for the District. Virtual or teleconferencing instead of travel should be considered when possible. This operating guideline details the process for in-system and out-of-system travel that employees must follow.

General Overview

I. Considerations Before Requesting Travel

A. The District reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. The District encourages travelers to take advantage of the District's arranged travel discounts whenever possible.

B. A necessary expense is one for which there is a clear business purpose, and it is within the District's expense policy limitations. During trip planning, travelers are expected to exercise good judgment and thoughtful stewardship of public funds when traveling on behalf of the District. The lowest cost option should always be selected considering business requirements and traveler safety. Expenses which are not authorized under this guideline will not be reimbursed and will be the sole responsibility of the traveler.

C. These operating guidelines are intended to advise the planning and reimbursement of all the District approved travel expenses. There are several key points to remember when incurring expenses on behalf of the District:

- Under no circumstances should an individual approve his/her own expense report. In most cases, he/she should not approve the expense reports of a person to whom he/she functionally or administratively reports (see Approval and Authorization section below).
- All expense reports must be submitted using Atlas Empowered by Concur by the individual who incurred the expense.
- The District contract with Concur provides for one reimbursement each month for in-system travel. Limit reimbursement request for in-system travel to one per month.
- The District will not reimburse employees for personal expenses.

Approver and Authorization Process for Travel Expenses

II. General Approval and Authorization

A. A traveler's immediate supervisor or higher administrative authority must approve a request for travel and travel expenses before reimbursement will be issued.

a. The District may require multiple approvers for certain expense reports.

i. All approvers in the submission process are held accountable.

b. The approver should be in a higher-level position of authority that is able to determine the appropriateness and reasonableness of expenses.

B. By approving requests for travel and travel expense reports, the approver is attesting he/she has thoroughly reviewed each transaction and the supporting documentation and has verified all transactions are allowable expenses.

a. The approver is the "check" in the expense reporting process to identify potential or actual errors in expense reporting and is equally accountable for all expenditures.

b. The approver role should be assigned to an individual who can judge the business appropriateness of each expenditure.

C. Each transaction must be consistent with the District and project/grant guidelines. The approver may be required to ensure the correct funding sources are charged according to the District's procedure and in keeping with proper fiscal stewardship.

D. Should expenses not meet approval guidelines, the expense approver may deny the expense. Denied expenses will be considered a personal expense to the employee and will be processed in accordance with the policies, herein. Using Atlas Empowered by Concur, approvers will deny the expense by comment and return the expense report to the employee for correction.

E. By granting approval of an expense submission, approvers are certifying:

- Appropriateness of the expenditure and reasonableness of the amount,
- Compliance with the District's regulations and reimbursement policies,
- The individual is not taking vacation, personal or sick leave while away on official business, and
- Completeness and accuracy of documentation.

III. Business Purpose Justification and Explanation Statements

A. In cases where a submitted expense does not conform to the District's travel expense reimbursement guidelines, or if a receipt is lost or missing, an explanation is required when submitting the expense within Atlas Empowered by Concur. Each expense item within Atlas Empowered by Concur has an available comment field for explanations or documentation of business purpose justifications. Comments must be provided in this field explaining why this exception was necessary and, if necessary, describe the missing documentation. The individual's immediate supervisor or higher administrative authority must approve these statements.

B. Employees, while on travel status, may encounter circumstances resulting in reimbursable travel expense exceeding the maximum amount approved on his/her initial Travel Request. These expenses will be reimbursed if authorized by their immediate supervisor or higher administrative authority.

IV. Internal Revenue Service Requirements

A. In order for travel reimbursements of travel expenses to be excluded from a traveler's taxable income, the District's travel policies must meet the Internal Revenue Service (IRS) requirements for an "Accountable Plan".

- Reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred and must be within the District's limitations. Expenses that do not comply with these guidelines will be the obligation of the individual that incurred the expense.
- The District policy requires travelers submit expenses via Atlas Empowered by Concur substantiating the amount, date, use and business purpose of expenses, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler's IRS Form W-2 as taxable income.
- The District requires travel expenses associated with using the District Corporate Travel card be reconciled and substantiated (submitted) in Atlas Empowered by Concur as soon as possible, but not later than 45 calendar days after completion of the trip or event.

- Travel advances and expense reports submitted through Atlas Empowered by Concur will be methodically monitored; reports will be available to the District to help ensure IRS reporting requirements are being handled properly and timely.

V. Documentation and Receipt Requirements

A. IRS requirements are met with the submission of approved expenses into Atlas Empowered by Concur. The overall, specific business purpose of the trip should clearly be stated on expense submissions. Business purpose should include information such as:
   - Business topics covered
   - Brief explanation of duties performed

B. Required receipts must be attached electronically to the expense submission in Atlas Empowered by Concur. (For instructions on how to attach receipts, reference Atlas Empowered by Concur User Training Guides).

C. Receipts must contain appropriate detail, including starting and ending destinations, hotel charges, and detailed item charges. A specific business purpose for the expenditure must be noted on every expense submitted.

   Imaged or electronic receipts are required for the following:
   - Airline fares
   - Hotel expenses
   - Rental car expenses
   - Ground Transportation
   - Parking
   - Baggage Fees-not to exceed $50 one way
   - Conference registration fees

D. No expense will be approved if a required receipt is missing. Credit card slips and statements may be acceptable in lieu of actual receipts. Travelers must always obtain receipts, except when per diem travel allowances are claimed. Not all receipts must be submitted with a travel expense report but may be requested for verification or audit. Itemized receipts should include:
   - Name and address of the vendor
   - Date of service
   - Description of goods/service
   - Amount paid for each individual item

E. Receipts are not required for the following expenses if individual amounts are less than $25:
   - Gasoline purchased for rental vehicles
   - Parking
   - Highway tolls
   - Mass transit tickets
   - Taxi fares
   - Airport vans
   - Rideshare

If your travel is grant-funded, different rules may apply. Refer to the grant manager for requirements.

F. Employees who receive travel expense reimbursement from sources other than the District may be receiving dual payments for the same expenses. If expenses reimbursed by the District are subsequently reimbursed by another source, including but not limited to, professional organizations, another state, the federal government or a state agency of Georgia, reimbursement to the District shall be made by the employee.

VI. In-System Travel Requirements

A. In-System travel is all required travel within 50 miles of the employee's Primary Work Location (PWL) and/or to a District location. The official job description is the basis for determining the employee PWL. In-System travel occurs on a reimbursable basis, meaning the employee travels, and then submits a form to the Accounting Services Department to be repaid for authorized expenses which include mileage reimbursed at a rate as approved by the State Accounting Office (SAO) http://sao.georgia.gov/state-travel-policy (Mileage Rate Update) and reasonable parking fees. No pre-approval or submission of Travel Request report for In-System travel is required. The District requests employees to check with their supervisors prior to incurring these expenses.

VII. Out-of-System Travel Requirements and Requests

A. Out-of-System travel is all required travel over 50 miles away from the employee's Primary Work Location (PWL) and to a non-District location. The PWL of an employee is defined as the office at which he/she normally carries out the responsibilities of his/her position. The official job description is the basis for determining the employee Primary Work Location.

The Out-of-System travel process consists of five (5) steps.

1. Plan the trip and request approval.
2. Receive approval from Supervisor and other appropriate management.
3. Contact the Travel Specialist for assistance with travel arrangements, if necessary. Contact the Accounting Department Travel Specialist to make airline and hotel reservations using a corporate travel card. This is an optional step employees can take to avoid paying out-of-pocket costs associated with lodging and airline tickets. An employee must contact the Travel Specialist twenty-one (21) business prior to when your flight and hotel reservations are needed.
4. Travel
5. Submit travel expense report

B. All Out-of-System travel requests must be pre-approved by both the traveler's immediate supervisor and the funding source budget custodian at least ten (10) days prior to travel for Out-of-System trips.
C. All Out-of-State travel requests must be pre-approved by the appropriate cabinet member in addition to the same individuals required to pre-approve Out-of-System travel.
D. Out-of-State trips must be approved sixty (60) days prior to travel.
E. If the travel expense is associated with a grant, additional approvals are necessary.
F. The approver should be in a higher-level position of authority and able to determine the appropriateness and reasonableness of expenses. Accurate expense estimates should be used in the preparation and approval of this form.
G. The Superintendent may grant employees waivers for out-of-system reimbursement requirements for attending conferences within fifty (50) miles of District headquarters if attended conferences are sponsored by the Georgia Department of Education or other educational associations.
H. The Accounting Services Department will accumulate all Out-of-State travel requests and report monthly to the Fulton County Board of Education.
I. Approval of the travel request indicates:

- The employee is authorized to be absent from school or office,
- Sufficient budget is available to fund the trip,
- Business purpose of the trip is valid, and
- Expense Estimates are reasonable. (Please see Authorized Expenses section of this procedure).

The travel request is submitted through Atlas Empowered by Concur.

District Authorized Expenses

VIII. Forms of Transportation

A. Flights

District employees should keep the following in mind when expecting to travel by plane:

- The District requires a minimum of 14 days advanced purchase for all airline tickets.
- Travelers should not book nonrefundable tickets.
- The lowest cost flight should be selected considering the most logical itinerary.
- Reimbursement for the usage of private aircraft will be at the common air carrier rate or actual expense, whichever is lower, between departure and destination points.
- Payments to friends or other individuals will not be allowed. Connecting flights should be chosen over nonstop flights when the connection does not add more than two hours to travel time and the connection saves $200.00 or more.
- Travelers are not required to take a lower fare if a change of airline at the connection point is required.
- Cancellations, voids, exchanges are the traveler's responsibility.
- The District's Travel Specialists can be contacted if you need the District to make a reservation and pay for the flight.

B. Car Rental

District employees should keep the following in mind when expecting to travel by rental car:

- The most cost-effective method of transportation that will accomplish the purpose of the travel should be selected.
- Car rental and reasonable fuel charges are authorized expenses.
- The District self-insures vehicle liability, but the rental car agency may not accept the District's Defense and Indemnification Plan.
- District employees should always rent the vehicle in the District's name and purchase Supplemental Liability Insurance coverage and the Collision Damage Waiver, when renting a vehicle for District business travel.
- Personal use of the rental vehicle, including allowing family members and/or friends to ride in a District's rented vehicle, is strictly prohibited.

a. Authorized Rental: Rental of a passenger carrying automobile is authorized in connection with official travel during which the employee's departure from and return to the city of his/her residence, place of employment or other authorized terminal point is by means of commercial airlines, rail, or bus.

b. Unauthorized Rental: Rental is not authorized when travel to and from destination is accomplished by means of:

- The employee's personal vehicle or that of a member of his/her family.
- The personally owned automobile of another system employee who travels with the employee to and from the same destination for the same or substantially the same reason.
- Where a motor vehicle owned by the District is reasonably available at the destination.
- For the execution of official duties routinely involving high-volume travel for which transportation by personal vehicle or District-owned automobile has previously been authorized.
- In any case in which transportation by other available commercial means is more economical and suitable for the accomplishment of official business involved, for example:
    - Rental of a vehicle is not authorized for one way or round-trip travel between an airport and a single point destination city when taxi service or other public transportation is available.

- Rental of a vehicle is not authorized solely for travel between an employee's place of temporary lodging and a single place of business within a destination city where taxi service or other public transportation is more economical and satisfactory for accomplishment of the official duties concerned.
- On holiday, Saturdays, Sundays, or for more the five (5) business days on a single trip without prior approval for the Superintendent or designee.

A copy of the paid rental contract must be saved in Atlas Empowered by Concur.

C. Personal Automobile

District employees should keep the following in mind when expecting to travel by personal automobile:

- Expenses for business use of a personally owned vehicle are calculated per mile, from point of departure to arrival based on the current reimbursement rate.
- Mileage travelled by District travelers between their residence and primary work location are considered commuting miles and are not an authorized expense and must be deducted when calculating mileage reimbursement.
- The reimbursement rate includes gas, oil, repairs and maintenance, tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven.
- Parking, bridge, and road tolls are an allowable and reimbursable expense. Travel should be by the most direct route possible; however, an expressway route, for example, which involves more total mileage, may result in a saving of personal time which would make it, in effect, the most direct route available.

a. Mileage reimbursement rates outside of the State of Georgia may be found at https://www.irs.gov/tax-professionals/standard-mileage-rates
b. Mileage reimbursement rates for miles within the State of Georgia may be found at http://sao.georgia.gov/state-travel-policy.
c. District employees, driving personal vehicles on District business, are protected under the District's Defense and Indemnification Plan, subject to the terms and limitations of the Plan, and only on an excess liability basis. the District reimburses employees for vehicle mileage incurred, which includes the cost of insurance; therefore, an employee's personal auto liability insurance is primary and will respond first on any incident/claim. the District does not provide coverage for damages to an employee's personal vehicle; therefore, repair costs are not reimbursable. Note: Employees driving personal vehicles on District business should advise their vehicle insurance carrier. See Appendix A for Mileage Reimbursement Examples.

D. Ground Transportation and Parking

a. Ground transportation and parking are eligible expenses. Rideshare services such as Uber, Lyft etc., car services, taxis, public transportation, and mileage for personal automobile use are eligible expenditures for transportation between the employee's departure point and the common carrier's departure point and between the common carrier's arrival point and the employee's lodging point or meeting place.
b. In traveling between lodging and meeting place, individuals are encouraged to use public transportation (bus or subway) when available. When such transportation is not available, reimbursement will be made for use of a taxi, rideshare, or car service. A point-to-point explanation is required for each such item reimbursed.

IX. Forms of Lodging

A. Travelers, on District business, are allowed lodging expenses when their destination is located more than 50 miles from their residence, and they are away for more than twelve (12) hours.
   a. The traveler should select the least expensive option and inquire about the government rate availability, or the conference lodging rate. Employees traveling within the state of Georgia on official business are exempt from paying the county or municipal excise tax on lodging ("hotel" or "occupancy" tax). Employees traveling within the States of Georgia or Florida are exempt from sales tax. The hotel sales tax exemption forms should be presented at hotel check in. This exemption does not apply to travelers staying at an out-of-state hotel.
   b. Lodging rentals obtained through vacation rental marketplaces, including but not limited to, Airbnb, HomeAway and Vrbo are not considered commercial lodging facilities and should not be used while in travel status.
   c. If a room is shared with other employees traveling, reimbursement will be calculated on a pro-rata of the total cost; however, when a pro-rata share of lodging costs is claimed, the expense statement must show the name or names of the employee with whom the room is shared. Ask hotel for separate bills for each employee.
   d. An employee accompanied by another individual who is not an employee will only be entitled to reimbursement at the single room rate.
   e. Contact the Travel Specialist if you need[the District]to pay for your lodging expenses.

B. Conference Lodging
   [a.] Employees who stay at a hotel that is holding a scheduled meeting or seminar may incur lodging expenses exceeding the rates generally considered reasonable. The higher cost may be justified to avoid excessive transportation cost between a lower cost hotel and the location of the meeting.
   [b.] If the conference does not have an official hotel, the traveler is required to obtain a property within reasonable proximity to the conference.

C. Meals and Incidentals
   a. Generally, meals are reimbursable on a per diem basis (not actual expenses) and are designed to cover the cost of three (3) meals per day for all days on travel status other than the day of departure and the day of return for which 75% of the total per diem rate is available. However, travel within the state of Georgia is granted 100% of the total meal per diem for all travel days.
   b. An individual taking vacation, personal or sick leave while away on office business is not entitled to subsistence for the period of leave.
   c. In-state travel per diem rates includes the cost of meals, taxes, and tips on meals (Incidentals are not included). Reimbursement rates may be found at http://sao.georgia.gov/state-travel-policy/ State of Georgia Meal Allowances for in state travel.
   d. Out-of-state travel per diem rates include the cost of meals, taxes, and tips on meals and follows the appropriate GSA per diem rates for a given geographical area. These rates, as well as a breakdown by meal, can be found on the GSA website (incidentals are not included). Reimbursement rates may be found at www.gsa.gov/travel/plan-book/per-diem-rates for out of state trips.
   e. When meals are provided to an employee in conjunction with the event the per diem reimbursement rate is reduced by the amount of the provided meal.
   f. District employees on system business who travel more than 50 miles from their residence and Primary Work Location on a work assignment and are away for more than twelve (12) hours, may receive the total eligible per diem allowance for that day, even when there is no overnight lodging; however, the per diem allowance must be adjusted for any meals provided to the traveler as part of the event.

g. Taxes and tips are allowable expenses; however, they are included in the total per diem for the meal. Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately from per diem rates and include items such as baggage fees, internet service, etc.

X. PAYMENT METHODS

A. Most employees will travel on a reimbursable basis meaning they spend personal funds and are reimbursed by the District upon submission in Atlas Empowered by Concur.
B. For reimbursements of travel expenses for both In-System and Out-of-System to be excluded from a traveler's taxable income, the request must be submitted within the set timeframe. Out-of-System, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event.

Travel Expense Reimbursement

XI. Exceptions

A. Requests for exceptions to the travel expense reimbursement process should be infrequent and submitted in advance through your cabinet member to the Office of the Chief Financial Officer.
B. The District will generally not grant exceptions to Travel Expense Policy DJD when it appears, with proper planning and reasonable effort, the additional costs could have been avoided.
C. Repetitive requests for similar exceptions, particularly after-the-fact requests, will be carefully reviewed and, when circumstances warrant, denied.
D. The District departments should not consider approved exceptions to be a blanket waiver of the Travel Procedures.

DJE – Purchasing

Last Reviewed: October 21, 2021

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

A. PROCUREMENT PROCESS AND ETHICS GENERALLY

Purchases shall be based on sound business practices and a competitive procurement process when feasible. All purchases shall be based upon acquisition of goods and services best suited to the needs of the System.
All procurement activities conducted on behalf of Fulton County Schools, whether performed by the Contracting Department or other district employees, will comply the following ethical standards:

1. Avoid all conflicts of interests as discussed in this procedure and in all District policies, procedures, and operating guidelines.
2. Avoid the intent and appearance of unethical or compromising practices in relationships, actions, and communications.
3. Demonstrate loyalty to Fulton County Schools by diligently following lawful instructions, using reasonable care and only the authority granted.
4. Follow Policy GAJB Gifts and Solicitations, and refrain from soliciting or accepting money, loans, credits, or prejudicial discounts, and the acceptance of gifts, entertainment, favors or services from present or potential suppliers, which might influence, or appear to influence procurement decisions. Vendor paid site visits or training for district employees are not permitted unless stipulated as part of a formal contract.
5. Handle information of a confidential or proprietary nature to Fulton County Schools and/or suppliers with due care and proper consideration of ethical and legal ramifications and governmental regulations.

6. Promote positive supplier relationships through courtesy and impartiality in all phases of the procurement process.
7. Refrain from reciprocal agreements, which restrain competition.
8. Know and obey the letter and spirit of laws governing the procurement function, including any laws or rules implicated by the source of funding (e.g. E-Rate, SPLOST, etc.), and remain alert to the legal ramifications of procurement decisions.
9. Demonstrate appropriate support for small, disadvantaged businesses, minority-owned businesses, and/or women-owned businesses by granting them equal opportunities in all procurement activities.
10. Do not use Fulton County Schools' systems for procurement of personal purchases or use Fulton County Schools buying power for personal benefit.

B. PURCHASING LIMITS FOR GENERAL PURCHASING ITEMS

Acquisitions of all goods and services shall be subject to the following limits except when a clear emergency exists or a particular item may be obtained from only one known supply source. Proper documentation shall be maintained regarding all such exceptions.
1. Purchases of item(s) with a total estimated value of $2,500.00 or less shall be made with least expense to the System. One or more oral quotations shall be obtained to determine the best price, which shall be confirmed as a fixed price via a purchase order.
2. Purchase of item(s) with a total estimated value between $2,500.01 and $5,000.00 shall be made on the basis of at least two oral quotes obtained by the end-user, if obtainable. The best price shall be confirmed as a fixed price via a purchase order.
3. Purchase of item(s) with a total estimated value between $5,000.01 and $10,000.00 shall be made on the basis of two or more written quotations obtained by the end-user, if obtainable.
4. Purchase of item(s) with a total estimated value from $10,000.01 and $99,999.99 shall be made on the basis of three sealed quotes obtained by the Contracting Department.
5. All purchases and contracts for goods and services $100,000.00 and above shall be awarded through a written competitive sealed bid/Invitation for Bid (IFB) process to the lowest responsible, responsive bidder or through a competitive Request for Proposal (RFP) process where the best value may be selected. In addition to posting solicitations $100,000.00 and greater to the FCS Contracting Department’s public website, the solicitations shall also be posted the Georgia Procurement Registry.

C. EXEMPTIONS TO REQUIRED PROCUREMENT PROCEDURES

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

(a) Essential goods or services are needed in an emergency;
(b) A single or sole source exists for a needed good or service.

1. A purchasing card system shall be maintained and controlled by the Executive Director of Contracting. This system shall allow purchases to be made by persons outside of the Contracting Department who have been designated by the Executive Director of Contracting. Specific limits as to dollar amount per purchase, dollar amount per month and types of products or services to be purchased shall be followed as outlined in the Purchasing Card Program memorandum.
2. This procedure does not preclude direct purchases from other governmental contracts or participation by the System with one or more other governmental agencies in a cooperative purchasing agreement.
3. Instructional materials may be purchased outside the competitive procurement process. Instructional programs and textbooks will be approved in accordance with Board policy ID, curriculum development, delivery and evaluation or approved as a separate request.

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

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

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

Instructional materials covered by this policy include:

(a) Instructional programs and textbooks;
(b) Supplemental materials needed for instruction in the school such as films, slides, video tapes, CDs, computer software, newspapers, library books, reference materials or other instructional material from the publisher, distributor, agent or only known source;
(c) Test and test scoring services of a standardized examination from the publisher or licensed agent;
(d) Membership in various educational or related organizations, agencies or services providing direct benefits to the System;
(e) Instructional material listed on the K-12 Curriculum Supplemental Materials Catalog.

D. PURCHASING LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

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

1. Contract(s) with a total estimated value of $2,500.00 or less shall be made with least expense to System. One or more oral quotations shall be obtained to determine the best price, which shall be confirmed as a fixed price via a purchase order.
2. Contract(s) with a total estimated value between $2,500.01 and $5,000.00 shall be made on the basis of at least two oral quotes, if obtainable. The best price shall be confirmed as a fixed price via a purchase order.
3. Contract(s) with a total estimated value between $5,000.01 and $25,000.00 shall be made on the basis of two written quotes obtained by Capital Programs or Facilities, if obtainable.
4.Contract(s) with a total estimated value between $25,000.01 and $50,000.00 shall be made on the basis of two sealed quotes obtained by Contracting Department and shall require verification of insurance, prior to contract award.
5. Contract(s) with a total estimated value between $50,000.01 and $99,999.99 shall be made on the basis of three sealed quotes obtained by Contracting Department staff and shall require verification of insurance, payment and performance bonds prior to contract award.
6. All contracts with an estimated cost of $100,000.00 or greater shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive request for proposal process where the best value may be selected, as required by O.C.G.A. 36-91-20.

E. CHANGE ORDERS

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

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

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

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

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

F. APPROVAL LIMITS FOR GENERAL PURCHASING ITEMS

1. Purchases from budgeted funds in the amount of $10,000.00 or less for any item or group of similar items may be made by the director of contracting or designee(s).
2. Purchases from budgeted funds for items with a value greater than $10,000.00 but less than $50,000.00 shall be made by the director of contracting upon approval of the Superintendent's Cabinet member responsible for the contracting department.
3. Purchases with a value greater than $49,999.99 but less than $100,000.00 shall also have the approval of the Superintendent.
4. Purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase.
5. Contracts that are renewed, or added to, when the total of the individual contract exceeds the cited threshold amount shall be approved at the appropriate level.

G. APPROVAL LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

1. Purchases from budgeted funds in the amount of $25,000.00 or less for any item or group of similar items may be made by the Director of Capital Program Management upon approval of the Executive Director of Capital Programs. Purchases for facilities projects shall be made upon approval by the Executive Director of Facilities Services.
2. Purchases from budgeted funds for items with a value greater than $25,000.00 but less than $50,000.00 shall be made by the Executive Director of Capital Programs or the Executive Director of Facilities Services upon approval of the Superintendent's Cabinet member responsible for construction and facilities.
3. Purchases with a value greater than $49,999.99, but less than $100,000.00 shall have the approval of the Superintendent.
4. Purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase.
5. All approval limits under this section shall be interpreted as inclusive of applied contingency amounts.

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

H. SOLE SOURCE AND SINGLE SOURCE PURCHASES

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

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

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

I. CONTRACT REQUIREMENTS

1. Each individual or entity that submits a response to a solicitation for a construction project shall receive a copy of the Fulton County School System prequalification criteria.
2. When a particular brand or model is specified in a solicitation, vendors shall be allowed to bid or quote a similar product as long as it is fully compatible and of equal or better quality, as determined by Fulton County Schools.
3. Fulton County Schools reserves the right to award or reject all bids or proposals, or to reject and award based on an individual item or combined item basis, whichever is in the best interest of the District.
4. The final determination of goods or services to be acquired shall be the responsibility of the Superintendent or his designee.
5.Contractors shall be required to provide proof of appropriate insurance. Construction contractors shall also be required to provide bonding at the limits prescribed under Georgia law.
6. Vendors/Contractors who participate in the sealed bid or sealed proposal process shall have an opportunity to protest selections. Vendors shall then have three (3) working days from the time the protestable action is made public to file a written protest with the Executive Director of Contracting or designee(s). Any written protest received from a vendor/contractor shall be responded to in writing within five (5) business days of the receipt date of the protest. The protest may be appealed to the Superintendent or designee within three (3) days following the mailing of the decision of the Executive Director of Contracting or designee(s). The Superintendent or designee shall render a decision within five (5) business days of the receipt of the appeal and that decision shall be final.
7. Vendors/Contractors wishing to do business with Fulton County Schools shall register on the business network of our Enterprise Resource Planning (ERP) System, effective January 3, 2022.
8. Vendors/Contractors wishing to do business with Fulton County Schools shall be required to submit electronic/digital invoices, effective January 3, 2022.
9. Contracts in excess of $1,000,000.00 require review of the School Board's attorney.

J. CONFLICT OF INTEREST

Except as otherwise provided by general law, no elected official, appointed officer or employee of the Board or any office, department or agency thereof shall knowingly:
1. Engage in any business or transaction with, or have a financial or other personal interest, direct or indirect, in the affairs of the System, except through a procedure employing sealed bids and otherwise in compliance with all applicable laws. In a case where there are fewer than three sources for required supplies or equipment within the county, a Board member may sell such items to the System, provided that purchases of supplies or equipment from board members over $10,000.00 are approved by the Board in a public meeting;

2. Engage in or accept private employment or render services for private interests when such employment or service is in conflict with the proper discharge of his/her official duties or would tend to impair his/her independence of judgment or action in the performance of his/her official duties;
3. Use information concerning the property, government or affairs of the System or any office, department, or agency to advance the financial or other private interest of himself/herself or others;
4. Represent private interest in any action or proceeding against the System or any other office, department or agency thereof;
5. Vote or otherwise participate in the negotiation or the making of any contract with any business or entity in which he/she has a financial interest.

K. UNAUTHORIZED PURCHASES

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

L. DESIGNATION OF CHRONIC OR SEVERE NON-RESPONSIBILITY

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

1. Has been convicted at any time under any state or federal statute of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, antitrust or any other offenses indicating a lack of business integrity or business honesty which currently and directly affects its responsibility as a vendor with the System;
2. Has willfully failed to perform without good cause in accordance with the terms and conditions of one or more contracts, or has a recent record of such conduct, with the System;
3. A recent record of documented unsatisfactory performance of contract(s) with the System or other business entity;
4. Has submitted any false certification, bond, license, insurance information or any other required contract documentation to the System;
5. Has committed any other action of a serious or compelling nature that directly and significantly impacts the operation of the System;
6. Has failed to cooperate with a System investigation.

A bidder, vendor, or contractor includes, but is not limited to, any corporation, partnership, association, sole proprietorship or other business entity, as well as, the owner(s), officer(s), principal(s) or other individuals having a controlling interest in the business entity submitting the bid or proposal to the System. Notice of vendor's/contractor's status shall be issued by the Executive Director of the Contracting Department in writing to the vendor.

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

M. IMPLEMENTING REGULATIONS

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

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

The full procurement manual has been attached to this Operating Guideline.

DJEC – Asset Management

Last Reviewed: November 18, 2021

ASSETS
The importance of developing and maintaining a complete and accurate accounting of the district's assets cannot be emphasized too strongly. The district recognizes that it has a responsibility to properly manage the custody of its assets. This cannot be accomplished without the maintenance of a complete and accurate record.

An additional reason for developing and maintaining complete and accurate assets records is to allow for accurate financial reporting. The value of these items and the costs that the district incurs to acquire them is substantial. The district recognizes that it has a fiscal responsibility to the taxpayers and other stakeholders of its community to be a proper steward of the resources entrusted to it. The ability to provide complete and accurate reporting on these items is an integral part of fulfilling this responsibility. The district's goal is also to deliver accurate and timely financial reports, both internally and externally, which are based upon data that can be converted into information that is then utilized to support clear and precise decision-making by leadership.

Accountability for the District's assets begins with the leadership of the school district and ultimately extends down to the end-users of these assets. Having adequate control over the district's assets involves assigning responsibility to specific individuals and then tasking those individuals with being accountable for any missing assets or other discrepancies.

Asset Classifications/Definitions:
An asset is defined as a movable, non-consumable item with an expected useful life of one year or more. Purchases classified as assets typically retain the same physical characteristics throughout their lifespan. The original shape and appearance of these items do not change with use. There are various types of assets owned by the district:

- Depreciable Assets are those with an acquisition cost greater than $5,000 ($100,000 for buildings) and a useful life of more than 1 year. These assets are reflected on the district's balance sheet and are depreciated over the defined period of the asset's useful life.
- Low Value Assets are those for which financial data is not attached to the asset # in the District's ERP system. Instead, these assets are only tracked by physical characteristics, such as quantity, location, serial number and student or staff member to whom assigned. Their cost is expensed upon entry of a receipt of goods. These assets do receive a barcode tag from the Property Control Department. The most significant low-value assets are employee IT Equipment & student learning devices such as Tablets or other computing devices. With ATLAS go-live in January 2022, these devices will be classified as inventory and tracked accordingly in a material master record in S/4 HANA.
- Capital Assets are those that generally result from expenditures in governmental funds (SPLOST funds). All capital assets are capitalized at cost or estimated historical cost. The depreciable cost of these assets is updated for additions and retirements during the fiscal year. All capital assets are depreciated except for Land and Construction-In-Progress. Improvements to Capital Assets are depreciated over the remaining useful lives of the related capital assets.

- Donated Assets are recorded in SAP at either their cost or fair market value as of the date that the donation/goods are received. A school may purchase assets using their local funds (these are funds that do not come through a cost center, but rather are school activity funds that are generated, for example, through the collection of gate fees at sporting events or activity fees paid by parents for student sports participation or concession sales revenues). Any assets purchased in this manner are recorded in SAP as Donated Assets. While no purchase order is required for these transactions, they are subject to the same purchasing guidelines as any similar transaction. For example, the purchasing school must obtain pricing quotes prior to executing the transaction to ensure that the district is getting competitive pricing. As with Low Value Assets, these Donated Assets are tagged and tracked in SAP on a physical basis. They do not incur depreciation expense as their cost/fair value is charged in full against a clearing account upon goods receipt. Examples include:
  - School band trailers and
  - Team golf carts
- Facility Assets are those pieces of equipment in plant maintenance that can be assigned work orders. They are tracked in SAP but typically have no dollar value. As with Low Value Assets, they are only tracked in SAP by physical characteristics such as quantity, location, and serial number. Examples include:
  - Kitchen ovens
  - Boilers
  - Emergency generators
  - Fire alarm panels
- Transportation Assets are those that we use to move students, employees, inventory, and equipment from site to site. Procurement of these assets is facilitated by the Property Control Department. They are tagged and their fiscal information is tracked in SAP. The Property Control Department retains custody of the titles to the vehicles. Maintenance of these assets is managed by Transportation Services in the STEMS system. Some examples of these assets are:
  - Buses (Yellow Fleet)
  - Support/Maintenance Vehicles (White Fleet)
  - Vehicle Fueling Equipment
  - Bus Communication Devices
  - Bus Camera Systems
  - Security Vehicles
  - School Nutrition Vehicles
  - Band Booster and Athletic Trailers
  - Department Heads' Vehicles
- Land, all Land, owned by the district is recorded at historical cost. If Land is donated, it is recorded at its fair market value at the time of donation. The cost at which it is held on the balance sheet includes expenditures incurred in connection with the purchase. These typically include appraisal and negotiation fees, title search fees, surveying fees, filing costs, and costs associated with clearing the Land for use. All Land owned by the district is included in this asset classification regardless of its value. When Land is sold, no gain or loss is recorded upon sale as it is not a depreciable asset. The cost of the Land is simply removed from the asset account.
- Buildings include all permanent, portable, and temporary building structures.
  - Buildings are recorded at acquisition cost. This includes the cost of construction, professional fees, and the cost of permits and licenses connected to the acquisition.
  - Donated buildings are recorded at their fair market value at the time of donation.
  - The cost of extensions of existing buildings or new and separate units added to a building complex are added to the value of the existing building and depreciated over the remaining useful life of the original building asset.

- Renovations, repairs, and alterations to the existing building should not be added to the asset's depreciable value unless they materially extend the value or life of the building.
- The cost of buildings will be reduced by the sale or salvage of materials which were initially capitalized as part of the cost. When building components are replaced, the new component will be capitalized as a separate asset and the old component which it replaces shall be disposed of in the asset management system. If the depreciable value of the original component was included as a part of the construction cost of the original structure, the cost of the original component will not be removed as it was not a separately valued component.

- Leased Assets are referred to by the district as Right to Use Assets. The assets meeting the threshold for classification as depreciable assets will be entered into SAP and tracked both physically and fiscally. These assets that are equipment are capitalized and depreciated if the cost exceeds $5,000. Leased buildings are capitalized and depreciated over the useful life of the building if the cost exceeds $100,000. If Right to Use Assets do not meet depreciable thresholds, they are expensed periodically based on the terms of the lease.
- Depreciation is an accounting tool which allows the district to allocate/expense the cost of a tangible asset over its useful life. It is designed to approximate the reduction in the value of the asset as it declines over time due to wear and tear or obsolescence. The district depreciates its assets using the straight- line method using the following guidelines:

Asset Class	Estimated Useful Life	Capitalization Threshold
Land	N/A	All
Construction in progress	N/A	$100,000
Buildings and improvements	15 – 50 years	$100,000
Machinery and equipment	5 – 15 years	$5,000
Vehicles	5 – 15 years	$5,000
Intangible assets, other than software	20 years	$1,000,000
Software	3 – 10 years	$1,000,000
Subscription-Based Technology Arrangements	3 – 10 years	$1,000,000

INVENTORIES

Designated personnel purchasing inventory will comply with all provisions as outlined in contracts, purchase orders and invoices and verify that all inventory items purchased by schools and departments is processed according to the established procedures and guidelines.

Inventory Classifications/Definitions:

- Inventory consists of items that are consumable and have a useful life of less than one year. These items are typically replaced instead of repaired. Inventory management is carried out on either a value or quantity basis. It includes planning, transactions, and keeping records of all movement of consumable

goods. The Material Master Record in ATLAS will be used to track inventory. Inventory can be one of 2 types:

a. Valuated Inventory: items that have a value assigned per item. These items are tracked by both quantity and value and are carried on a balance sheet. Items in this category of inventory include school nutrition food items.
b. Non-Valuated Inventory: items which are tracked by quantity, location, serial number, and assignment detail only. They are expensed to the P & L upon entry of goods receipt. Examples of non-valuated inventory are IT Equipment and student devices such as tablets and laptops.

- Categorical Funds are funds sourced from specific monies or grants which have been designated for use only by specialized programs. Examples include, but are not limited to:
  - SPLOST
  - CARES
  - Feminine Hygiene Grant
  - Georgia K-12 Student Connectivity Grant and the Amerigas Grant
- Disposition means the final status of an item (sale, scrap, donation, or surplus); at which point, it is removed from inventory. Any proceeds from the sale of inventory deemed to be no longer needed by the district shall be deposited into the General Fund with the Revenue account to which it is credited being determined by the nature of the item(s) sold.
- In-Kind Inventory is an item or item(s) that are either tangible or intangible in nature and are acquired through donation or as a part of an exchange of other than cash or securities. Donated Inventory items are those that were gifted to the district or that were purchased using student activity fees, PTO funds, via school fundraisers, or via donation by parents, business partners or other individuals or organizations. US GAAP requires that the district record these in-kind inventory items as a contribution at the fair value of the in-kind item(s) as of the date when the contribution is made known to the district. To be recognized, the good or service must create or enhance an inventory item and/or require a specialized skill that the contributor has and would typically need to be purchased if not provided through the contribution/donation.
- Surplus status denotes an item for which the Property Control Department has received a request for removal as it is no longer needed by the site/location. The item(s) are brought to the Warehouse, where district personnel may:
  - Store it for redistribution to another site
  - Determine that it is not needed at another site, but is in good enough condition to auction
  - Identify it for destruction

PROCEDURES/GUIDELINES FOR ASSETS & INVENTORIES

Inventory Requisitions:

All requisitions for assets & inventory items in Fulton County Schools will be processed by the Property Control Department. The corresponding purchase orders will be generated by the Contracting Department. Inventory records will be created for all newly acquired inventory items. An inventory database will be maintained in the District's ERP system and will include the following information:

a. Description of the Item
b. Item Make
c. Item Model
d. Unit Cost
e. Serial Number
f. Location (Building, Room Number)
g. Purchase Date
h. Funding Source

i. Asset Tag Number
j. Item Type
k. Item Status
ax. Disposition Status
all. Disposition Date

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

a. Asset Description
b. Asset Class
c. Asset Model
d. Asset Tag Number
e. Unit Cost
f. Serial Number
g. Location (Building, Room Number)
h. Functional Area
a. Acquisition Date
j. Funding Source
k. Item Status
ax. Budget Period
all. Depreciation Information

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

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

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

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

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

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

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

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

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

a. Purchase Order Number(s)
b. Serial Number(s)
c. Barcode Number(s)
d. Item Description(s)
e. Room(s)/Location(s)
f. First and Last Name of Staff Member to Whom Assigned, where applicable

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

Donated Items:

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

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

Transferring Equipment:

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

In lieu of use of the form, the Property Control Department may be notified of the need for the transfer of asset or inventory items via an email containing the necessary barcode and serial number information. This email will most often be sent by Equipment Coordinators but may also be sent by bookkeepers and media specialists if the

item is school based. For each requested change in custody, the requestor will authorize the transfer by signing the Equipment Transfer Form in the appropriate space next to the item description. The form will be completed in detail and shall include all requested information and authorizations. The principal/administrator of the receiving facility will acknowledge receipt of the item(s) by assigning the new location for the transferred item(s) and signing the Equipment Transfer Form. The original of the form is to be sent to the Property Control Department immediately so that the appropriate database can be updated. The transfer/relocation of asset or inventory items from one FCS location to another shall only be completed by warehouse staff.

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

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

Discarding Equipment:

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

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

Assets & inventory items purchased with categorical funds for special programs are not to be transferred for use outside of the program area without obtaining proper District approval. Procedural points of handling transfers, etc. of these items are governed by the same guidelines as all other district items. However, additional governance is provided for these items in that they must be handled and disposed of within the limits imposed by the terms of the grant providing the funds with which they were purchased.

Inventory Count/Audit of Assets & Inventory Items:

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

When the audit is completed, a letter with the audit results will be issued to the principal/administrative head of the facility, the Equipment Coordinator, and the Area Superintendent. If the principal/administrative head disagrees with the results of the audit, he or she may request an additional review via an email to the Property Control Department. If items found to be missing during the audit are subsequently located, a new audit letter

will be issued reflecting the change in status for those items. Any discrepancy found between the results of the inventory counts and the buildings' inventory listing shall be reported immediately to the Property Control Department by means of the Equipment Deletion Form or the Equipment Transfer Form.
An annual review of all assets & inventory shall be conducted to determine recommendations for items needing to be declared surplus, obsolete or non-functioning. The site's Equipment Coordinator will supply documentation for any items that were:

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

For items deemed stolen, a Stolen or Damaged Property Report Form must be completed, and a copy of the police report attached and submitted to the Property Control Department. An exhaustive search to locate the item(s) must be executed prior to completion of the form. Prior to declaring/treating an item as surplus or obsolete, the Warehouse Supervisor must be contacted to verify whether a transfer to another school or department has been requested for the item. Items officially deemed as surplus or obsolete must have a Declaration of Surplus or Obsolescence Form completed and sent to the Director of Auxiliary Services with a copy to the appropriate school/department contact person and the appropriate school/department head. Any items found to be missing, lost, or stolen must be reported immediately and are to be deleted from the inventory database via an Equipment Deletion Form with attached supporting documentation.

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

DK – Contracts for or on Behalf of Students

Last Reviewed: March 19, 2015

Contracts and/or purchases for goods and services to be paid for out of a school's student activity fund shall be governed by the School System's Student Activity Fund Accounting Procedures Manual (SAF Manual), which shall include the following minimum requirements as necessary:

1. Student activity funds shall be expended only for school-related purposes of benefit to the school.
2. All purchases shall be supported by appropriate requisition forms, invoices and receipts.
3. School personnel shall not collect funds from students for expenditures that are specifically included in the school cost center budget.
4. Upon the closing or consolidation of a school, the school district shall determine how the student activity fund shall be reallocated.
5. District schools shall use the Student Activity Fund accounting system adopted by the District to comply with generally accepted accounting principles and SAF accounting procedures set forth by the Chief Financial Officer.
6. All contracts involving receipt or expenditure of student activity funds shall provide for annual review by the principal with the right to discontinue the arrangement. All such contracts must be signed by the school principal and may not extend beyond one year without the principal's written consent to the vendor to extend.

DN – Investments

Last Reviewed: March 23, 2023

Public funds should be invested in a manner that will provide the highest investment return with the lowest level of risk while meeting daily liquidity needs and conforming to all laws of the State of Georgia governing the investment of public funds. The following guideline establishes a framework for meeting these objectives through the selection, purchase, safekeeping, and management of investment instruments.

This operating guideline applies to all funds under budgetary control or fiduciary responsibility of FCS except for the Fulton County Schools Employees' Pension Fund (FCSEPF) which is administered separately by the FCSEPF Board.

Priorities of the Investments

- Safety of principal is the foremost objective of the investment program. Transactions shall first seek to ensure that capital losses are avoided.
- The investment portfolio must remain sufficiently liquid to enable FCS to meet all operating requirements.
- The investment portfolio will be designed with the objective of attaining a market rate of return giving highest priority to objectives 1 and 2.
- The benchmark for the investment portfolio will be the annual return of the Georgia Fund I.
- Investment officials shall act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence.

Delegation of Authority

Under the authorization of Georgia Code section 36-83-4(b) the Board of Education has delegated responsibility for the overall management of the Fulton County School investment program to the Chief Financial Officer and his/her designees. The Chief Financial Officer delegates authority for the day-to-day operations of the program to the Deputy Chief Financial Officer, the Executive Director of Risk Management, and the Treasurer.
The Chief Financial Officer shall establish a system of internal controls to regulate the activities of subordinate officials. All internal controls, procedures, records, and reports shall be available for review annually by the external audit firm and the FCS internal audit department.

Prudence

Investments should be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for considering the primary objective of safety of capital as well as the secondary objective of obtaining a market rate of return (e.g., the "prudent person" standard).

The "prudent person" standard shall be applied by FCS investment officials in making investments, and in managing the overall portfolio of FCS investments. Investment officials acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual securities credit risk or market price changes if deviations from expected results are reported in a timely fashion and appropriate action is taken to control adverse developments.

Authorized Investments

FCS is authorized to invest any money subject to its control in:

- State of Georgia Local Government Investment Pool
- General Obligation Bonds issued by the State of Georgia or by other states
- Obligations issued by the United States government (such as Treasury Bills)

- Obligations fully insured or guaranteed by the United States government or a United States government Agency or Corporation (such as the Federal National Mortgage Association (FNMA or Fannie Mae), the Government National Mortgage Association (GNMA or Ginny Mae), the Federal Home Loan Bank, and the Federal Farm Credit Bank (FFCB)
- Repurchase Agreements for any of the securities enumerated above
- Certificates of Deposit (Collateralized at 110%)

Approved Broker-Dealers

Any primary dealer authorized as a trading counterparty of the Federal Reserve Bank may provide brokerage services to FCS. In addition, up to five financial institutions and security broker/dealers not designated as primary dealers may be authorized by the Chief Financial Officer to provide brokerage services. A current audited financial statement is required to be on file for each of the institutions on this list.

Safekeeping and Collateralization

- All FCS investments should be secured.
- All transactions should be settled using the delivery versus payment or via third party agreement method.
- FCS investments shall conform to Georgia Code Sections 45-8-12 and 50-17-59 which govern the collateralization of the deposit of public funds in bank s or depositories.

Maximum Allowable Investment Percentage by Instrument

Georgia Local Government Investment Pool	100%
General Obligation Bonds issued by the State of Georgia or Other States (AAA Rating)	50%
Obligations issued by the United States Government	100%
Obligations fully insured or guaranteed by the Unites State Government or a United States Government Agency or corporation	75%
Repurchase Agreements for any of the securities listed above	75%
Certificates of Deposit (110% Collateral)	75%

Maturity Requirements

- All investment maturities shall be scheduled to coincide with the projected liquidity needs of the District.
- Except for repurchase agreements, investment maturities may not exceed one year.
- Repurchase agreements shall not have a maturity greater than 60 days.

Competitive Bidding of Investment Instruments

A competitive bid process will be conducted by the Treasurer for the investment of all available funds. Bids will be requested from authorized broker-dealers and financial institutions for various term and instrument options. FCS will accept the bid which provides the highest rate of return within the requested parameter. Records will be kept of the bids offered and the bids accepted with a brief explanation of the decision made regarding the investment instrument.

Primary fixed-price federal agency offerings may be purchased from authorized broker-dealers and financial institutions without competitive bidding. It is determined that no agency obligations meeting FCS requirements are available in the secondary market.

US Treasury securities may also be purchased directly from authorized broker-dealers without competitive bidding at a price less than or equal to the published ask price listed on industry-accepted real-time electronic trading platforms such as Bloomberg or Reuters at the time of purchase.

Reporting

A schedule of investments and returns will be included in the monthly financial report to the Board.

DO – Disposal of School Property

Last Reviewed: January 20, 2022

A. Purpose

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

B. Scope

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

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

C. Restriction

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

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

D. Sale of Real Property

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

The Board of Education may sell the property by competitive bidding or authorize the sale or conveyance of the property in such other manner and on such other terms, as it considers in its discretion to be reasonable and in the best interest of the District.

1. If the competitive bidding process is used, a notice of intent to sell shall be published two times in one or more newspapers of general circulation in the metro area. The notice shall state that bids will be received on a specified date.
2. All bids shall be available for examination by the public.

3. The Board of Education may employ a broker or auctioneer who may be paid from the proceeds of the sale. The broker or auctioneer may not be the same person who appraised the property.

E. Disposition of Surplus Equipment and Materials

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

1. The initial surplus determination is made by the principal of a school or a departmental head and is submitted on a Surplus Pickup Request (via email) to the Warehouse Manager.
2. The surplus request can be found on the employee portal. The Surplus Pickup request email address can also be found in the Warehouse and Printing Services web page.
3. This process can also be used to transfer surplus material from one location to another within the school system.
4. Equipment and materials which have been declared surplus are not allowed to be removed from their assigned location until they have been declared as surplus by the Warehouse Manager. In the case of copier removal marked for surplus, only the copier models the size of a desktop or smaller will be picked up by the warehouse.
5. The Warehouse Manager will take action on all requests for disposal of surplus items based on the following criteria:

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

6. When equipment and materials have been officially declared as surplus, then they will be transferred to a warehouse location where they will be inventoried and processed. The only exception to this procedure is when one school or department knows of the pending surplus availability of equipment or material at another site then they can request an intradistrict transfer. The receiving school or department is responsible to submit the standard Surplus Pickup Request to the Warehouse Manager. The request must include the point of contract at the releasing school or department and the point of contract at the receiving school or department.
7. When a school or department submits a Surplus Pickup Request it must list for each item the following information:

a. Fulton County Schools Bar Code number (If there is one)
b. Description of the surplus item (i.e. brand, model)
c. Serial number
d. Assign a condition evaluation of one of the following:
   i. Good
   ii. Poor
   iii. Unrepairable

8. When the school or department submits a Surplus Pickup Request and has a large number of items then they may attach an Excel Spread Sheet to the Surplus Pickup Request with the above information. The Excel Spread Sheet must include on each page the following information:

a. Name of school or department
b. Title that includes that these are surplus items

c. Name of person sending the request

d. Date

e. Page number

9. When vehicles and equipment have been declared surplus then the department that owned the surplus items is responsible to remove or blacken out all Fulton County School markings (decals) and remove the license plates. The department also must coordinate with the Warehouse Manager as to where they will deliver the surplus vehicles or equipment. All service records, titles, and keys will be delivered to the Warehouse Manager.

10. Redistribution of school assets is the primary goal for serviceable surplus equipment or material. Frequently, assets that are no longer needed in one school or department may still have a useful life in another. The Warehouse Manager will maintain and make available for redistribution all serviceable surplus equipment and material. Surplus equipment and material stored in the warehouse can be issued to any school or department. Schools and departments can independently schedule a time to screen surplus or they can submit an email request for item availability to the Warehouse Manager. Those surplus items which cannot be utilized elsewhere in the school system shall be disposed of by one of the processes described below:

a. Public Sale – Sealed Bid Procedure. This type of public sale is conducted by the Warehouse and Printing Services. These sales will normally include vehicles and equipment where each item is projected to sell for $200 or more. This competitive process must include the following:

i. Each item in this category will be assigned a lot number and will be listed on a bid sheet. This bid sheet will provide as much information as possible for each item.

ii. Public Notice - If the competitive process is to be used then a notice of intent to sell shall be published two times in one or more newspapers of general circulation for the metro area.

iii. School District Notice - A notice will be sent out within the school system. A notice will be emailed, mailed or faxed to any potential buyer who has expressed an interest.

v. Public Inspection of Bid items - Potential buyers will be allowed to inspect all surplus items on a designated date and be allowed to review any available records in regards to any surplus bid item.

vi. Bid Submission - Customers must submit their bids on a standard Warehouse and Printing Services form. They can fax this form, email, mail, or submit it at the sale site. If received via fax, email or mail then the form will immediately be placed in a sealed envelope. When a customer submits their bid at the site, then they will submit it in a sealed envelope. Once the envelope is sealed then it will receive the next sequential number and the time received will be listed on the envelope. Bids will not be received after the end of the posted time and date.

vii. Review of Submitted Bids - The Warehouse Manager will develop a spreadsheet which does not list the name of any bidder but uses the number assigned to the bid envelope. Thus, the identity of the bidder is not shown on the spreadsheet. This prevents the appearance of impropriety. The Warehouse Manager will review all submitted bids and determine which potential buyer has submitted the highest bid for each item. In the case of a tie, then the bid that was submitted first will be offered the surplus item. The potential buyer will then be notified by telephone or email and allowed five business days to purchase and pay for the item. If they decline their option, then the next highest bidder will be notified. Once a buyer agrees and pays for the item, then they have two weeks to pick up their purchase. Sales taxes will be added to the bid price. All purchases must be paid in cash or a cashier's check. If it is determined that there was no bid received for an item or that a bid received was not acceptable, then the surplus items will be sold on a negotiated basis or disposed of by the Warehouse Manager in the best interest of the system.

b. Public Sale: Cash and Carry Sales - This is a process where the Warehouse Manager conducts a public sale where every surplus item has a fixed price tag. Sell by fixed price is only used for items that were originally purchased for under $200. This is the most efficient method of disposing of low value surplus

equipment and material. This fixed price assigned to each surplus item is based on surplus sale history and the current market value of the item. An example is that each student chair can be separately sold at the fixed price. The customer places in a staging area those items that they want to purchase and when they are ready to check out then they pay cash and remove their purchases at that time. Sales taxes are included in the price to make the transaction simple and efficient.

c. Public Sale: Auction - A public auction may be held in lieu of the sealed bid process. Surplus items will be numbered and identified on a bid sheet as in the sealed bid process. A professional auctioneer can be utilized, or the Warehouse Manager can operate the auction. The highest bidder for each item must pay cash or submit a cashier's check. Sales taxes will be added to the bid price. Buyers have two weeks to remove their purchase.

d. Public Sale: Internet - The Warehouse Manager is authorized to utilize the vendor approved by the Board of Education to dispose of Fulton County Schools surplus equipment and material.

e. Equipment/Vehicle Trade in - This occurs when there is a trade-in concession of surplus equipment in the purchase of a replacement vehicle or equipment. The advantage can be a discount on the new material, cost avoidance on the removal or disposal of the old equipment or any combination. Permission for the trade-in concession must be requested via letter or email to the Warehouse Manager.

f. Furniture and Cafeteria Item Disposal - Items such as desks, tables, chairs, kitchen equipment, and all items other than computers, copiers and printers will be handled in the following manner:

i. The first objective will be to maintain items to reuse in a Fulton County Schools department or school for a 60-day period

ii. The item(s) will then be offered for sale to a charitable or non-profit organizations for a 30-day period

iii. The item(s) will go to sale on GovDeals.com for a 7-day bid sale

iv. If the item(s) are not disposed of in the above process the item(s) will be disposed of in the best interest of Fulton County Schools and the environment. Profits from such disposal will return to the FCS General Fund

g. Computers, Copiers, and Printer Disposal - Items such as computers, copiers, and printers will be handled in the following manner:

i. The first objective will be to maintain these items to reuse in a Fulton County Schools department or school for a 30-day period

ii. If the items are not reused in a Fulton County Schools department or school, the items(s) will go to the vendor approved by the Board of Education for disposal and the profits of that recycling, if any, will return to the General Fund.

h. Electronic Surplus (E-Surplus) Disposal - Fulton County Schools has entered into a contract based on the bid process for the disposal of all electronic equipment. The contract requires that all E-Surplus disposals conform to U.S. Environmental Protection Agency (EPA) regulations and that all data storage devices are destroyed in a manner that ensures data thereon is unrecoverable. The most common E-Surplus equipment includes but is not limited to:

i. Computers
ii. Copiers
iii. Monitors and television sets
iv. Peripherals (includes keyboards, mouse, speakers)
v. Scanners
vi. Hubs and Routers
vii. Pagers
viii. Fax machines
ix. Telephone systems
x. Radios, CD players and stereo equipment
xi. DVD and VCR players/recorders

xii. Answering machines
xiii. Calculators

i. Sales to Non-profit Organizations - Non-profit organizations may purchase surplus items in between public sales. The fixed prices for the surplus material will be based on historical surplus records.
j. Sales to Start up Charter Schools. Fulton County School surplus equipment and material based on availability can be sold at any time to start up Charter Schools. The fixed prices for the surplus material will be based on historical surplus records.
k. Contributions to Non-Profit Organizations - Fulton County Schools surplus equipment and material may be contributed to other publicly supported educational, governmental, or medical non-profit organizations. Currently assessed contributions that are over $10,000 require Fulton County School Board approval.
l. Recycle Sale - Surplus items which are not disposed of by any of the procedures described above and which have no economic value to Fulton County Schools, may be sold for recycling. When recycling is not available the last disposal method is for the item to be processed as trash (i.e. placed in a dumpster). The Warehouse Manager will ensure that this process is conducted in the most environmentally appropriate manner. Redistribution is preferred to recycling and recycling is preferred to trash.
m. Surplus Textbooks - The disposal of textbooks is unique, because depending on their subject they may be surplus in our schools but still have value in another school system or they may have become obsolete as to be worthless. Surplus textbooks will be sold to "used textbook companies" for their resale value. If they have no value and if they must be destroyed, this will be accomplished through a paper recycling program.
n. Hazardous Surplus Material - The Warehouse Manager is not authorized to receive, transfer, or dispose of hazardous materials as defined by the U.S. Environmental Protection Agency (EPA). Please contact the Environmental Services Coordinator for disposal guidance. Under no circumstances should hazardous materials be improperly disposed of, such as dumping down drains, storm drains, or in regular trash.

F. Surplus Records
The Warehouse Manager is required to maintain records of all surplus sales and disposal of all surplus material.

1. A copy of every surplus equipment transaction will be provided to the Property Control Department.
2. Surplus Vehicle and Equipment Titles - Titles will be turned over to the Warehouse Manager at the time that the vehicles/equipment is declared surplus. When payment has been received then the Warehouse Manager is responsible to process the title and is authorized to sign as the seller. A copy of all titles will be maintained by the Warehouse Manager.
3. Surplus Vehicle Maintenance Records - All available records will be delivered to the Warehouse Manager who will, in turn, provide them to the buyer at the time of the sale.
4. Tax Exemption - Buyers who claim tax exemption must provide written State of Georgia certification at the time of purchase.
5. Bill of Sale - Every surplus sale will have a bill of sale. One copy is provided to the buyer and the other becomes the record. All bills of sale will include the following statements:

a. The following surplus property is no longer needed by Fulton County Schools and has been sold to the above-listed individual or organization
b. The material is sold as-is and Fulton County Schools makes no representation or warranty as to its serviceability, marketability, condition, or fitness for a particular purpose.

6. All surplus records shall be available for examination by the public and the system audit.

G. Vocational Programs or Other Programs Surplus Requirement

When there is no longer a need for equipment in the vocational programs within the school system, any equipment purchased pursuant to Georgia State Board of Education Rule 160-4-3-.02, shall be reported by the school system as surplus and the school system shall request disposition from the Georgia Department of Education pursuant to said Rule, subsection (2)(c)(2)(v).

If any other Program, that has surplus property requirements proscribed by law or rule, is made known to the District, those requirements will be followed.

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

The budget serves as a planning tool for managing the financial resources of the School System. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Revenues are monitored to identify any fluctuations in budget to actual amounts. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes.

Revenue Monitoring

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

Expenditure and Encumbrance Controls

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

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

Budget Transfers

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

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

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

The Superintendent shall advise the Board of all unbudgeted revenue as it is received. Such revenue shall be placed in the school system reserves until such time as the Board shall approve any additional appropriation.

Legal Reference: O.C.G.A. § 20-2-162 O.C.G.A. § 20-2-167b.1.

BUDGET DEVELOPMENT PROCESS

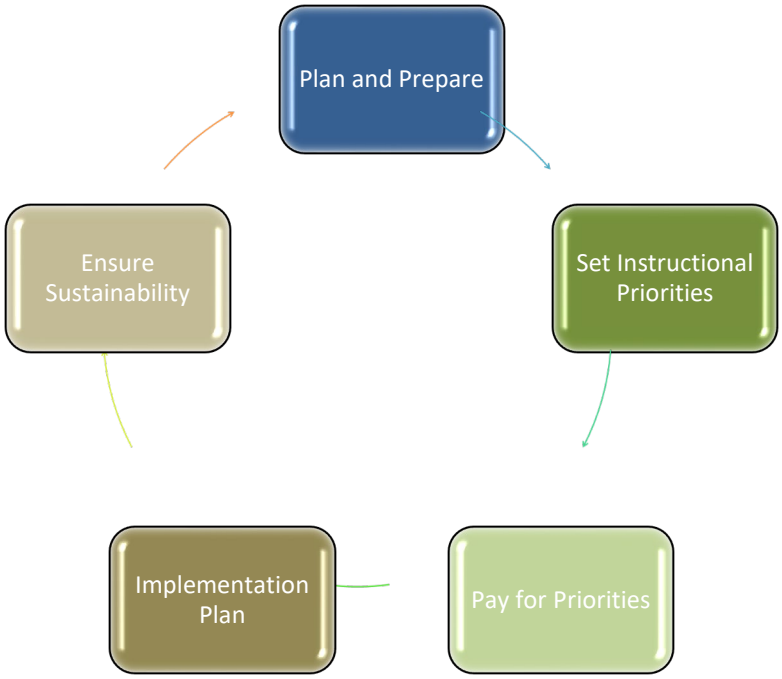
Georgia school law requires that the budget fiscal year begin on July 1 and end on June 30. FCS develops a General Fund Budget, Special Revenue Funds, School Nutrition Funds, Capital Project Funds, and Pension Budget on an annual basis.

The budget process is a year-round activity beginning with planning, preparing, adopting, then evolving to reporting, monitoring, and adjusting the financial plan.

School budgets are developed using Board approved formulas and guidelines that ensure both equal and equitable funding to all schools. Moreover, Principals and School Governance Councils (SGC) have flexibility with their resources to best meet the needs of their specific student populations.

The school district budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Fund, and Debt Service Fund of the district. The budgets for all other fiduciary funds are completed on an accrual basis. For a more detailed explanation of the Basis of Accounting, see page 91 in the District Policies and Guidelines 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 PLANNING

Budget Development begins in the fall of the preceding year with the development of the budget calendar. Budget Services staff starts reviewing the prior year process, implements improvements, and develops the timeline and priorities for the upcoming year based on input from members of the district's Budget Committee which is made up of staff from schools, and other divisions such as Academics and Operations. Modifications to the budget development tools and reports are identified and work begins to make these adjustments well in advance of the budget development period.

The budget planning process begins in July when the Budget department staff starts reviewing prior year processes, implementing improvements, and developing the timeline for the upcoming budget year.

In September, Budget Services along with a cross-functional team, the Superintendent's Budget Team, reviews the School Allotment Guidelines to be used in developing the school-based earned allocations for the following school year. Based on the Board's mission and feedback from stakeholders, the Superintendent and Cabinet begin developing the strategic initiatives and priority list for the next year's budget cycle based on the district's current strategic plan.

In October, the budget calendar is developed and approved by the Board.

In December, the Operational Planning Department releases the enrollment forecast and Budget Services prepares the preliminary revenue assumptions for the upcoming fiscal year budget. In March, the five-year enrollment forecast is presented to the Board and community, along with its impact on the five-year construction schedule (schedule and priority list for new schools, school additions, school renovations, etc.) and the multi-year operational budget forecast.

FCS uses true site-based budgeting and management through its "Bottom-Up" budget development approach. This means each principal and department head is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, and innovation. The budget process is results-driven and aligned with each school/department's strategic plan and the district's priorities as outlined in the current strategic plan. Although intensive and requiring exceptional expertise from staff, this "bottom-up" approach is one of the elements that sets FCS apart from most other school districts in Georgia. Compared to most schools in the state, our principals have more flexibility over how they allocate and spend their dollars (in compliance with federal and state rules) to ensure positive impacts on student achievement (high accountability paired with flexibility).

Each school principal is required to make every effort possible to include their respective staff, community members, and SGC in their school budget decision-making process. This is also true for central office departments and support services since they must provide opportunities for their staff and team leaders to determine needs and requirements for the upcoming fiscal year. The goal is to make the budget process fully transparent and inclusive, as required by the Board and FCS budget guidelines.

In March, Budget Services consolidates the preliminary district budget and presents it to the Superintendent and Cabinet for full review. Then, the preliminary budget, as modified by the Superintendent's Cabinet, is presented to the Board for discussion.

BUDGET DEVELOPMENT

The budget planning process begins in the fall of the preceding year with the development of the budget calendar. The calendar identifies all deadlines for the annual budget process. The calendar includes important activities in the budget process and the dates on which important decisions are scheduled. The School Board includes at least one work session for reviewing the budget and two public hearings for comments on the budget. The public hearing time and location is published at least seven days in advance, in a newspaper having general circulation with the school division.

The superintendent, with assistance from staff, prepares a preliminary budget. Many factors influence the Superintendent's statement of needs and include, but are not limited to economic conditions, enrollment growth, staffing needs based on program enrollment, instructional and operational goals outlined in the Division Comprehensive Plan, technology and school bus replacement schedules, public input, and other initiatives that support FCS' mission and goals. The Superintendent's budget is presented to the School Board in April. It is supported by state revenue estimates as proposed by the Governor of Georgia and by the continuation of prior year funding levels as provided by the Fulton County Board of Education. All other sources of revenue (federal and other) are based on historical trends and current available information. The expenditure component of the Superintendent's statement of needs includes division-wide staffing, contracted services, materials, supplies, replacement equipment, utilities, vehicle fuel, and other operational expenses. Staffing costs are based on current staff actual salaries and benefits or may include proposed compensation.

Following Board input and additional discussions with staff and principals' representatives, the Superintendent presents his/her tentative comprehensive budget to the Board and public in April. There are usually five budget work sessions where Board members and staff fully and openly discuss the budget and review budget recommendations. In addition, there are at least two budget public hearings allowing stakeholders and the public opportunities to ask questions and make comments regarding the proposed budget.

During the budget development process, regular budget updates and feedback are provided through several channels including, but not limited to: Board community meetings, the Superintendent's Advisory Committee, Budget Committee, administrative staff meetings, Cabinet budget session, and school budget reviews.

BUDGET ADOPTION

Approved Budget

The Fulton County Board of Education approves the school division's budget by fund and functional category. The categories include Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, Federal Grant Administration, General Administration, School Administration, Support Services – Business, Maintenance and Operation of Plant Services, Student Transportation Service, Support Services – Central, Other Support Services, School Nutrition Program, Enterprise Operations, Facilities Acquisition and Construction Services, Other Outlays, and Debt Service.

In May, after fully discussing the budget and gathering community input, the Board approves the tentative budget.

Tentative Board approval in May allows staff to publish all required advertisements (i.e., proposed budget and salary) and conduct all required additional public hearings (i.e., millage rates as required by the taxpayer's bill of rights) in a timely manner.

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

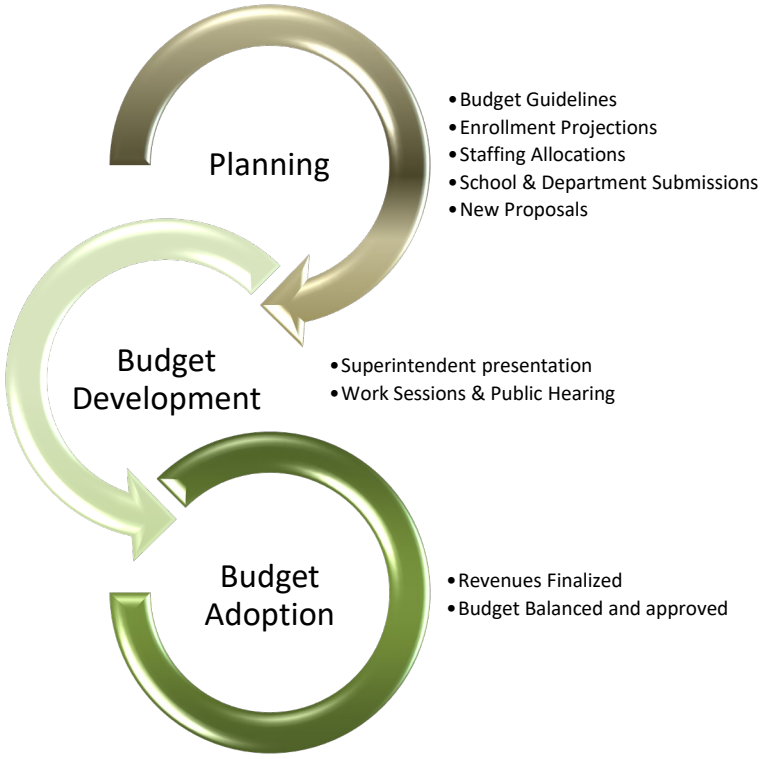
In June, the millage rates, as approved by the Board, are ratified by Fulton County Commissioners, as required by state laws.

Then, the tax digest is prepared by Fulton County officials as well as the millage rates as approved by the Board and Fulton County Commissioners are presented to and certified by the state Department of Revenue (DOR).

This state certification then gives authority to the tax commissioner for releasing the tax bills.

Budget Implementation

Once the budget is adopted by the School Board, it becomes the financial base for programs of each school and department during the fiscal year that begins on July 1. Fiscal accountability is by individual account code. Budget account holders may not expend or encumber more than the approved and appropriated budget amounts. Fiscal monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the amount of any fund category requires approval of the Superintendent and the Board. Budget adjustments within functional category totals do not require approval if less than $100,000.



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

BUDGET CALENDAR

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2024- 2025. The public is welcome at all meetings.

Activity	Responsibility		Date
FY 2025 Budget Calendar presented to the Board (action)	Superintendent	Tuesday	October 10, 2023 North Learning Center
FY 2025 Budget Parameters (action)		Thursday	November 9, 2023 North Learning Center
FY 2024 Midyear Budget adjustments (action)		Tuesday	December 5, 2023 North Learning Center
FY 2025 School Allotment Formulas and Guidelines	Superintendent	Tuesday	December 5, 2023 North Learning Center
Economic Outlook update	Tax Commissioner Tax Assessor	Tuesday	February 20, 2024 South Learning Center
Board seeks community input on budget priorities	Board		March
FY 2025 Enrollment forecasting presentation	Chief Operations Officer	Tuesday	March 12, 2024 North Learning Center
FY 2025 Revenue projections	Chief Financial Officer	Thursday	March 21, 2024 South Learning Center
Budget Markup #1 - FY 2025 Budget presentation of Pension, School Nutrition Program, Grants and Special Revenue Funds		Thursday	March 21, 2024 South Learning Center
Spring Break			**April 1 - 5, 2024**
Budget Markup #2 - Capital Improvement Program		Tuesday	April 16, 2024 North Learning Center
Budget Markup #2 - FY 2025 Presentation of Superintendent's comprehensive General Fund budget		Thursday	April 25, 2024 South Learning Center
Salary Hearing #1 (If necessary)	Human Resources	Tuesday	May 7, 2024 North Learning Center
Public Budget Hearing #1	Superintendent Board	Tuesday	May 7, 2024 North Learning Center
Salary Hearing #2 (If necessary)	Human Resources	Wednesday	May 15, 2024 South Learning Center
Public Budget Hearing #2	Superintendent Board	Wednesday	May 15, 2024 South Learning Center
Board adopts tentative budgets and tentative millage rates	Board of Education	Wednesday	May 15, 2024 South Learning Center
Board adopts final budgets	Board of Education	Tuesday	June 11, 2024 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 FY2025 budget process.

Fulton County Schools

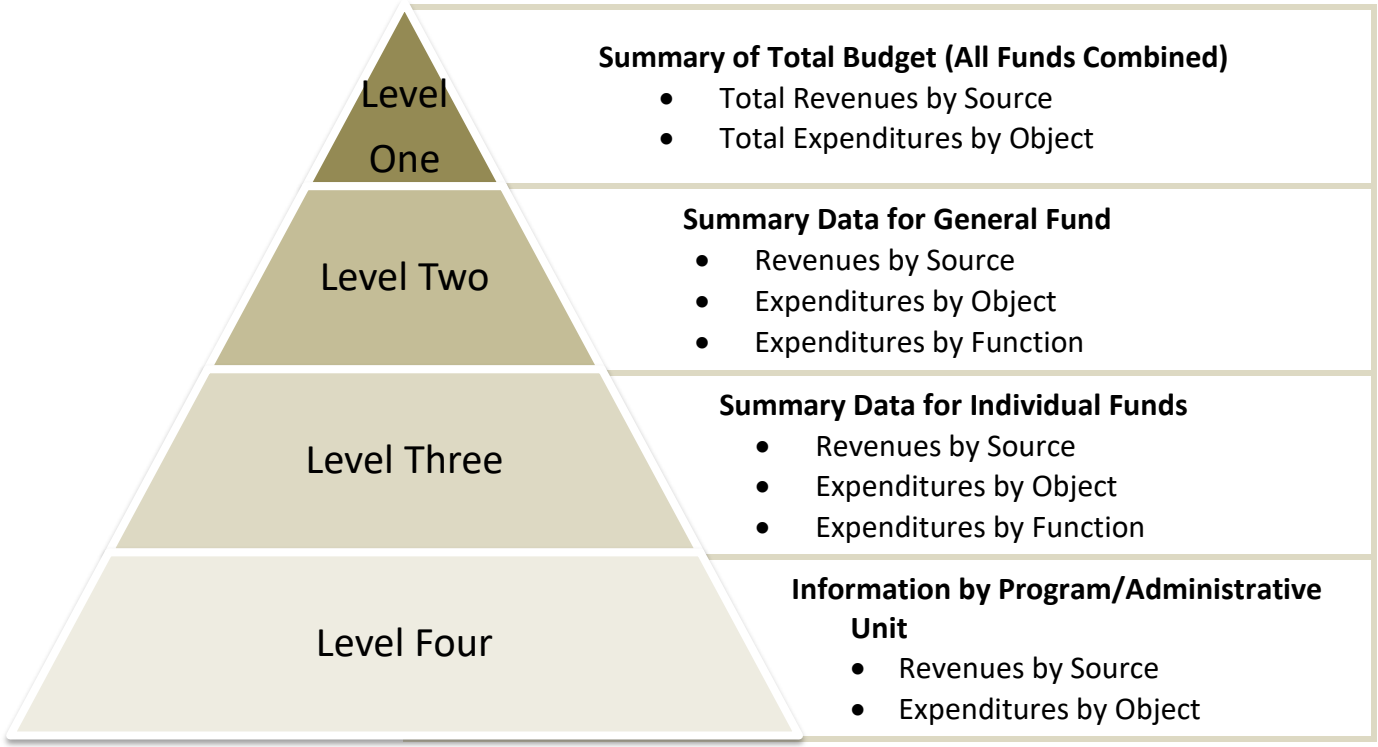
Where Students Come First

Financial Section

DESCRIPTION OF FINANCIAL STRUCTURE

The primary elements used to classify revenues and expenditures are fund, type, function, and object. Fund represents the highest level for the classification structures. The type is either revenue or expenditure. Function represents categories of expenditures such as instruction, administration, pupil transportation, operations and maintenance, or food service. The function element represents Fulton County Board of Education categories for reporting expenditures by school divisions. The object element serves as a method of classifying types of revenues and expenditures. The financial section is divided into four major levels. Starting from the top down each level of the pyramid progressively increases the granularity of the data being displayed. Along with the increasing detail, each level provides different views of the revenues and expenditures. This pyramid approach is reflected in all financial summaries that follow.

The Financial Reporting Pyramid



Fund Types

Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The School System reports the difference between governmental fund assets and liabilities as fund balance. The School System reports the following major governmental funds:

General Fund

The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the school system except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund.

Debt Service Fund

This fund is sometimes called the Bond Sinking Fund. It services all debt, mainly principal and interest payments, created as a result of a bond issue. The major revenue sources for this fund are Ad Valorem taxes and transfer from SPLOST proceeds as approved by the School Board.

Consolidated Schoolwide Fund

A governmental fund type to be used to account for the consolidation of state, local, and federal funds in support of a Title I Schoolwide Program.

Capital Programs Fund

The Capital Programs Fund accounts for resources which are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and purchasing specific types of long-term assets such as school buses and school computers. The major revenue source is proceeds from sales tax (SPLOST) as approved by Fulton voters.

Special Revenue Fund

This fund is used to account for the proceeds of specific revenue sources (other than Fiduciary Fund or Capital Programs Fund) that are legally restricted to specified purposes. The major revenue source is the Federal Government for special programs such as Title I, Title II-A, Title VI-B, etc.

School Nutrition Program Fund

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. The intent of the school system is that the costs of the School Nutrition Service Fund be financed or recovered primarily through Federal resources and users' charges. The School Nutrition Program Fund at Fulton County Schools is a self-supported program.

Pension Trust Fund

This fund is used to account for the Fulton County Schools Employee Pension Fund (FCSEPF) a governmental plan established by the Georgia General Assembly in 1932 to provide a system of pension and retirement pay to teachers and employees of the Fulton County Board of Education. The plan in its form today is a defined benefits plan with 5,518 members and consists mainly of those employee groups not covered under the Teachers Retirement System of Georgia (TRS). Administration of the Plan is carried out under the direction of the Fulton County Board of Education (FCBOE) by a Committee of the Board of Education known as the Pension Board. The Plan is financed by annual contributions from the FCBOE and additionally by employee contributions of 5.6% or 6.6% of the participant's compensation dependent upon the election of beneficiary coverage.

Other Post-Employment Benefits (OPEB)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2023, the School System reported a liability of $517,685,271 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2021. An expected total OPEB liability as of June 30, 2022, was determined using standard roll-forward techniques. The School System's proportion of the net OPEB liability was actuarially determined based on employer contributions to the School OPEB Fund during the fiscal year ended June 30, 2022. At June 30, 2022, the School System's proportion was 5.227464%, which was a decrease of 0.117936% from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the School System recognized OPEB expense of ($30,667,509). At June 30, 2023, the School System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 20,663,717	$ 203,465,990
Net difference between projected and actual earnings on OPED plan investments	$ 3,157,734	
Changes in proportion and differences between School System contributions and proportionate share of	$ 4,019,177	$ 21,719,844
Changes in plan assumptions	$ 78,844,526	$ 104,702,565
School System contributions subsequent to the measurement	$ 19,520,930	
Total	**$ 126,206,084**	**$ 329,888,399**

School System contributions subsequent to the measurement date of $19,520,930 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year ending June 30:	
2024	$ (62,967,204)
2025	(50,123,876)
2026	(38,944,124)
2027	(44,744,677)
2028	(23,558,339)
2029	(2,865,025)
Total	**$ (223,203,245)**

Actuarial assumptions - The total OPEB liability as of June 30, 2022 (measurement date) was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022:

Inflation	2.50%
Salary increases	3.00 – 8.75%, including inflation

FUND BALANCE CLASSIFICATIONS

Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the School System is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable Fund Balance - Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- Restricted Fund Balance – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School System or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- Committed Fund Balance – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the School System Board of Education through the approval of a motion. Only, the School System Board of Education also may modify or rescind the commitment.

- Assigned Fund Balance – Fund balances are reported as assigned when amounts are constrained by the School System's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the School System Board of Education has authorized the School System's superintendent or designee to assign fund balances.

- Unassigned Fund Balance - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The School System reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

SCHOOL BOARD FUNDS OVERVIEW

The accounts of Fulton County Schools are organized in six funds under the control of the School Board. Fund is the highest level of the financial classification structures. School division resources are allocated to and accounted for in individual funds based upon the purpose for which they are intended and how spending activities are controlled.

The various funds are as follows:

Governmental Funds

- General Fund
  - School Operating Fund
- School Nutrition Fund
- Capital Project Fund
- Special Revenue Fund
  - Title I - VIB
  - ESSER
  - Pre-Kindergarten

Fiduciary Funds

- Pension Fund
- Student Activity Fund

Summary of Revenue Budget by Fund	
General Fund	$ 1,355,516,347
School Nutrition Fund	$ 50,286,985
Capital Project Fund	$ 266,363,265
Special Revenue Fund	$ 88,674,820
Pension Fund	$ 62,902,076
Student Activity Fund	$ 19,255,290
Total of All Functions	**$ 1,842,998,783**

ALL FUNDS - BUDGET REVENUE SUMMARY

Fulton County Public Schools receives funds from state, federal, county, and local sources. Estimates for revenues are made in the fall for the next fiscal year based upon the latest available information and are adjusted in the spring based on General Assembly actions and county appropriation levels.

Total revenues in all funds for FY 2024-25 are projected to be $1,842,998,783 for FCS which represents an increase of $12.7 M or 0.69% compared to the FY 2023-24 projected revenue of $1,855,780,947.

Local Revenue

The local revenue funding is approximately 61% of the school division's total budget. Local revenue is derived from real estate and personal property taxes assessed by the County for all services provided to the citizens of Fulton County. For FY 2024-25, local revenue is projected to be $1,123,387,715. This is an increase of 5.88% or $62.3M when compared to the FY 2024 projected revenue budget.

Other Revenue

Other revenue is projected to be $142,702,423 for FY 2025 which includes revenue from Other Uses. This is an increase of $3.7M or 2.72% when compared to the FY 2023-24 projected revenue budget. Other revenue includes rental of school property, rebates and refunds, Universal Services Discount (E-Rate), and lunch and breakfast sales to students.

State Revenues

The total state revenue estimate is $460.1 M, which comprises about 25% of the total revenue for all funds. State revenue represent an increase of $8.2 M or 1.83% compared to the FY 2023-24 projected revenue budget.

Federal Revenue

The total federal revenue estimate is $116.7, which comprises about 6.3% of the total revenue for all funds. This amount is a decrease of -$93.0 M or -44.34% when compared to the FY 2023-24 projected revenue budget. Federal revenue includes, but not limited to funding for JROTC, Title grants, which fall under the Elementary and Secondary Education Act (ESEA), ESSER, Individuals with Disabilities Education Act for instructional programs, Medicaid, Carl Perkins Career and Technical funding, and the School Nutrition Program. Federal grants are approved at the federal level after the start of the school division's fiscal year; therefore, the projections are based on the approved grant amounts for the previous federal fiscal year.

Summary of All Funds by Revenue Source

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current	FY 2025 Proposed	% Chg
Revenue						
Local Revenue	885,745,000	955,052,525	1,002,454,318	1,061,013,438	1,123,387,715	5.88%
State Revenue	390,133,740	405,545,188	421,103,784	451,843,317	460,110,843	1.83%
Federal Revenue	102,405,952	202,157,059	164,086,538	209,834,772	116,797,802	-44.34%
Other Revenue - Local	168,695,197	1,214,730	163,145,041	138,927,101	142,702,423	2.72%
Total Revenue	$ 1,546,979,889	$ 1,563,969,502	$ 1,750,789,681	$ 1,861,618,629	$ 1,842,998,783	-1.00%

ALL FUNDS - EXPENDITURES BY FUNCTION

The function describes the activity for which a service or material is acquired. The functions are classified into fifteen broad areas: Instruction, Pupil Services, Improvement of Instruction, Staff Training, Educational Media, General Administration, School Administration, Support Services – Business, Maintenance and Operations, Student Transport Services, Support Services – Central, Other Support Service, School Nutrition, Facilities Acquisition and Construction Service, and Other Outlays. Functions are further broken down into sub-functions and areas of responsibility.

Instruction (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Pupil Services (2100)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

Improvement of Instructional Services (2210)

Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

Instructional Staff Training (2213)

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

Educational Media Services (2220)

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

ALL FUNDS - EXPENDITURES BY FUNCTION

General Administration (2300)

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

School Administration (2400)

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

Support Services - Business (2500)

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

Maintenance and Operation of Plant Services (2600)

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

Student Transport Service (2700)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

Support Services - Central (2800)

These include Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development, and evaluation on a system-wide basis. These also include public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff, and the general public.

Other Support Services- (2900)

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

School Nutrition Program (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ALL FUNDS - EXPENDITURES BY FUNCTION

Facilities Acquisition and Construction Services (4000)

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Other Outlays (5000)

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

FY 2024-25 Expenditures by Function - All Funds		
Instruction		936,295,954
Pupil Services		107,892,217
Improvement of Instructional Services		54,897,605
Educational Media Services		20,017,509
Staff Development - Personnel		22,419,443
Federal Administration		1,729,579
General Administration		10,013,618
School Administration		79,785,019
Support Services - Business		84,515,650
Maintenance and Operation		134,997,407
Student Transportation		73,886,140
Support Services - Central		49,235,283
Other Support Services		40,035
School Nutrition Program		57,085,647
Operating Transfers		3,639,766
Fac. Acquisition & Constr. Services		656,853,042
Total of Budget by Function	**$**	**2,293,303,913**

The following table combines financial data for all District funds. This table reports revenues by source and expenditures by function.

Summary of All Funds by Revenue Source and Expenditures by Function

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Fund Balance July 1, 20XX	$ 877,645,635	$ 1,028,795,973	$ 1,132,068,269	$ 1,391,594,631	$ 1,455,213,404
Revenue					
Local Revenue	885,745,000	955,052,525	1,002,454,318	1,061,013,438	1,123,387,715
State Revenue	390,133,740	405,545,188	421,103,784	451,843,317	460,110,843
Federal Revenue	102,405,952	202,157,059	164,086,538	209,834,772	116,797,802
Other Revenue - Local	168,695,197	1,214,730	163,145,041	138,927,101	142,702,423
Total Revenue	$ 1,546,979,889	$ 1,563,969,502	$ 1,750,789,681	$ 1,861,618,629	$ 1,842,998,783
Expenditures					
Instruction	707,270,714	772,296,158	808,737,042	889,549,311	936,295,954
Pupil Services	81,566,252	85,312,032	92,960,408	122,817,177	107,892,217
Imprv. of Instructional Svcs.	42,443,731	52,031,659	61,714,382	86,502,025	54,897,605
Educational Media Services	17,733,526	16,072,224	17,108,862	18,869,770	20,017,509
Staff Development	6,203,184	7,995,600	23,213,473	33,247,503	22,419,443
Federal Administration	1,355,905	1,400,235	1,503,658	1,920,614	1,729,579
General Administration	9,008,625	12,647,828	14,408,941	14,904,200	10,013,618
School Administration	62,493,230	66,683,100	71,390,257	78,701,767	79,785,019
Support Services - Business	62,693,976	88,690,731	57,068,325	82,369,525	84,515,650
Maintenance and Operation	81,326,203	85,631,484	109,483,806	139,013,839	134,997,407
Student Transportation	50,422,079	55,140,854	60,139,003	71,125,526	73,886,140
Support Services - Central	41,522,069	40,800,368	39,748,816	49,178,851	49,235,283
Other Support Services	61,013	534,421	115,014	395,966	40,035
School Nutrition Program	28,873,943	44,015,156	46,942,892	57,802,188	57,085,647
Construction & Capital Exp.	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fac. Acquis. & Constr. Svcs.	187,143,502	139,734,378	90,946,465	151,601,594	656,853,042
Debt Service	16,188,428	4,061,203	1,176,600	-	-
Total Expenditures	$ 1,396,306,380	$ 1,473,047,429	$ 1,496,657,943	$ 1,797,999,856	$ 2,289,664,147
Excess (deficiency) of Revenue over (under) Expenditures	$ 150,673,510	$ 90,922,073	$ 254,131,738	$ 63,618,773	$ (446,665,364)
Other Financing Sourced (Uses)					
Other Uses	476,828	12,350,223	5,394,624	-	-
Transfers In	21,710,354	986,159	1,357,981	3,195,865	3,639,766
Transfers Out	(21,710,354)	(986,159)	(1,357,981)	(3,195,865)	(3,639,766)
Total Other Financing Sources	$ 476,828	$ 12,350,223	$ 5,394,624	$ -	$ -
Fund Balance June 30, 20XX	$ 1,028,795,973	$ 1,132,068,269	$ 1,391,594,631	$ 1,455,213,404	$ 1,008,548,040

ALL FUNDS – EXPENDITURES BY OBJECT

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major categories which may be further subdivided. For state reporting, all expenditures must be classified to the objects described herein as state-required objects. Expenditures are classified by fund, cost center, sub-function, level, and object or another way to report expenditures is by object (i.e., employee salaries, benefits, purchased services, other charges, materials and supplies, transfers, debt, and capital outlay). Objects are the lowest level of budgetary detail and are summarized into the following areas:

Personal Services - Salaries

Personnel services includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full- and part-time work, including overtime and similar compensation.

Personal Services - Benefits

Employee benefits includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, and insurance (life, health, & disability).

Purchased Professional & Technical Services

Purchased services includes payments for services acquired from outside sources. Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/mobility/speech) etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.

Purchased Property Services

Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, and pest control services and grounds maintenance.

Other Purchased Services

Payments to persons, agencies, or other school districts for purchased services.

Supplies and Materials

Materials and supplies include articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. The cost to purchase textbooks and workbooks used in the classroom would also be coded under this object.

ALL FUNDS – EXPENDITURES BY OBJECT

Property

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

Other Objects

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

Other Uses (Transfers)

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

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

Summary of All Funds - Expenditures by Object

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
All Funds					
Personnel Services					
Salary	626,504,810	672,253,651	714,508,665	815,727,138	823,287,959
Other Salary	47,387,286	71,784,619	61,015,660	84,042,313	69,765,655
Employee Benefits					
Health	106,390,605	103,920,652	129,787,638	159,430,740	185,422,381
Teachers Retirement (TRS)	114,755,153	123,270,787	133,197,334	148,938,629	156,476,418
Dental	3,127,975	3,056,168	2,908,406	3,628,450	3,311,978
Other Benefits	42,402,014	44,727,670	43,207,836	55,130,136	46,686,431
Total Personnel & Benefits	$ 940,567,844	$ 1,019,013,546	$ 1,084,625,537	$ 1,266,897,406	$ 1,284,950,821
Operating					
Equipment & Related	183,158,758	139,124,372	83,741,316	157,926,723	603,330,345
Supplies & Materials	50,054,445	69,307,816	74,413,996	88,396,687	107,081,729
Other	57,978,862	54,548,771	57,850,392	60,696,838	70,868,723
Other Purchased Services	55,981,279	72,395,473	61,170,036	63,740,999	57,763,124
Professional & Technical Services	67,186,309	59,159,198	67,886,303	102,375,063	87,740,025
Utilities	21,308,395	27,731,954	26,367,979	28,426,098	32,954,020
Property Services	16,928,287	16,842,373	28,346,567	35,638,006	39,491,167
Textbooks	2,672,054	11,608,886	8,492,201	30,426,692	3,065,000
Field Trips & Travel	383,474	1,486,685	3,325,071	4,911,175	2,417,871
Payment to 3rd parties	86,672	1,828,355	438,543	171,929	-
Transfers	21,710,354	986,159	1,357,981	3,195,865	3,641,087
Total Operating	$ 477,448,890	$ 455,020,042	$ 413,390,387	$ 575,906,074	$ 1,008,353,091
Grand Total	$ 1,418,016,733	$ 1,474,033,588	$ 1,498,015,924	$ 1,842,803,480	$ 2,293,303,913

Fulton County Board of Education
Fiscal Year 2024-25 Budgets

The proposed budgets are scheduled to be adopted in final form by the Board on June 11, 2024.

	General Fund	School Nutrition Fund	Special Revenue Fund	Capital Project Fund	Pension Fund	Student Activity Fund	Total All Funds
Fund Balance July 1, 2024	366,008,452	21,718,962	359,575	537,906,388	515,425,255	13,698,896	1,455,117,528
Revenues:							
Local Revenue	870,851,427	-	-	252,536,288	-	-	1,123,387,715
State Revenue	449,524,743	1,386,100	9,200,000	-	-	-	460,110,843
Federal Revenue	1,000,000	34,637,446	79,474,820	1,685,536	-	-	116,797,802
Other Revenue - Local	34,140,177	14,263,439	-	12,141,441	62,902,076	19,255,290	142,702,423
Total Revenue	$ 1,355,516,347	$ 50,286,985	$ 88,674,820	$ 266,363,265	$ 62,902,076	$ 19,255,290	$ 1,842,998,783
Expenditures:							
Instruction	882,751,566	-	53,544,387	-	-	-	936,295,954
Pupil Services	96,025,275	-	11,866,943	-	-	-	107,892,217
Improvement of Instructional Services	50,316,712	-	4,580,893	-	-	-	54,897,605
Educational Media Services	20,017,509	-	-	-	-	-	20,017,509
Staff Development - Personnel	9,487,911	-	12,931,532	-	-	-	22,419,443
Federal Administration	-	-	1,729,579	-	-	-	1,729,579
General Administration	3,161,575	-	6,852,043	-	-	-	10,013,618
School Administration	79,550,519	-	234,500	-	-	-	79,785,019
Support Services - Business	23,061,706	-	98,897	-	42,099,757	19,255,290	84,515,650
Maintenance and Operation	134,841,407	-	156,000	-	-	-	134,997,407
Student Transportation	73,823,140	-	63,000	-	-	-	73,886,140
Support Services - Central	48,978,470	-	256,813	-	-	-	49,235,283
Other Support Services	40,035	-	-	-	-	-	40,035
School Nutrition Program	-	57,085,647	-	-	-	-	57,085,647
Facilities Acquisition & Construction	-	-	-	656,853,042	-	-	656,853,042
Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ 1,422,055,825	$ 57,085,647	$ 92,314,586	$ 656,853,042	$ 42,099,757	$ 19,255,290	$ 2,289,664,147
Excess (deficiency) of Revenue over (under) Expenditures	$ (66,539,478)	$ (6,798,662)	$ (3,639,766)	$ (390,489,777)	$ 20,802,319	$ -	$ (446,665,364)
Other Financing Sourced (Uses)							
Other Uses	-	-	-	-	-	-	-
Transfers In	-	-	3,639,766	-	-	-	3,639,766
Transfers Out	(3,639,766)	-	-	-	-	-	(3,639,766)
Total Other Financing Sources	$ (3,639,766)	$ -	$ 3,639,766	$ -	$ -	$ -	$ -
Fund Balance June 30, 2025	$ 295,829,207	$ 14,920,300	$ 359,575	$ 147,416,611	$ 536,227,574	$ 13,698,896	$ 1,008,452,164

The fiscal year 2024-2025 budgets published herin are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at 6:00 p.m., on June 11, 2024 at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350. A copy of the proposed budgets is available for review at the Fulton County public library, the Administrative Center, and the internet at www.fultonschools.org/budgetservices.

FINANCIAL FORECAST - ALL FUNDS

Projections for FY 2026 - FY 2028 for all funds are as follows: The projections are based on projected costs of instructional plans, operational needs, and sustainment of programs and services. The following forecasted statement combines the General, School Nutrition Program, Capital Project, Special Revenue, Pension, and Student Activity Funds. As required by law, all fund budgets presented in this budget document are balanced, including the forecasted budgets.

Financial Forecast by Function

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Fund Balance July 1, 20xx	$ 1,391,594,631	$ 1,455,213,404	$ 1,051,209,715	$ 965,496,581	$ 928,367,701
Revenue					
Local Revenue	1,061,013,438	1,123,387,715	1,156,285,596	1,157,320,117	945,545,187
State Revenue	451,843,317	460,110,843	429,767,671	419,925,864	408,709,061
Federal Revenue	209,834,772	116,797,802	99,828,491	101,694,821	101,922,196
Other Revenue - Local	138,927,101	142,702,423	133,878,971	133,028,543	127,342,972
Total Revenue	$ 1,861,618,629	$ 1,842,998,783	$ 1,819,760,729	$ 1,811,969,345	$ 1,583,519,416
Expenditures					
Instruction	889,549,311	909,813,407	890,206,585	893,889,220	897,900,232
Pupil Services	122,817,177	105,011,459	106,678,295	107,239,544	107,984,819
Imprv. of Instructional Svcs.	86,502,025	53,388,103	51,223,101	51,455,391	51,648,559
Educational Media Services	18,869,770	19,416,983	20,873,517	20,993,942	21,263,378
Staff Development - Personnel	33,247,503	22,134,806	17,155,598	17,186,799	17,210,986
Federal Administration	1,920,614	1,729,579	1,731,411	1,733,133	1,734,566
General Administration	14,904,200	9,918,771	5,912,912	5,923,219	5,931,789
School Administration	78,701,767	77,398,503	84,012,148	84,503,315	85,951,332
Support Services - Business	82,369,525	83,823,799	83,719,209	83,803,112	83,872,884
Maintenance and Operation	139,013,839	130,952,165	129,015,989	129,206,273	130,547,879
Student Transportation	71,125,526	71,671,445	67,883,286	67,916,935	67,944,916
Support Services - Central	49,178,851	47,765,929	48,148,292	48,356,706	48,530,019
Other Support Services	395,966	38,834	38,834	38,834	38,834
School Nutrition Program	57,802,188	57,085,647	56,799,189	58,024,838	59,278,067
Fac. Acquisition & Constr. Svcs.	151,601,594	656,853,042	342,075,496	278,826,962	-
Debt Service	-	-	-	-	-
Total Expenditures	$ 1,797,999,856	$ 2,247,002,472	$ 1,905,473,863	$ 1,849,098,224	$ 1,579,838,261
Excess (deficiency) of Revenue over (under) Expenditures	$ 63,618,773	$ (404,003,689)	$ (85,713,134)	$ (37,128,879)	$ 3,681,155
Other Financing Sourced (Uses)					
Other Uses	-	-	-	-	-
Transfers In	3,195,865	3,639,766	3,875,878	3,950,215	4,012,032
Transfers Out	(3,195,865)	(3,639,766)	(3,875,878)	(3,950,215)	(4,012,032)
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Fund Balance June 30, 20xx	$ 1,455,213,404	$ 1,051,209,715	$ 965,496,581	$ 928,367,701	$ 932,048,856

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

Financial Forecast by Object

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
All Funds					
Personnel Services					
Salary	815,727,138	823,287,959	850,565,489	838,329,695	845,915,093
Other Salary	84,042,313	69,765,655	62,752,155	62,724,292	62,650,896
Employee Benefits					
Health	159,430,740	185,422,381	195,066,079	194,886,910	198,101,867
Teachers Retirement (TRS)	148,938,629	156,476,418	168,242,796	175,426,508	180,381,668
Dental	3,628,450	3,311,978	3,296,798	3,295,474	3,280,348
Other Benefits	55,130,136	46,686,431	36,154,532	48,255,664	36,473,722
Total Personnel & Benefits	$ 1,266,897,406	$ 1,284,950,821	$ 1,316,077,849	$ 1,322,918,542	$ 1,326,803,595
Operating					
Equipment & Related	157,926,723	603,330,345	312,417,060	249,970,173	10,439,440
Supplies & Materials	88,396,687	107,081,729	107,933,297	108,417,277	108,865,454
Other	60,696,838	70,870,044	70,291,564	70,335,414	66,321,755
Other Purchased Services	63,740,999	57,763,124	6,373,704	6,373,804	6,367,604
Professional & Technical Svcs.	102,375,063	87,740,025	63,010,617	64,874,872	37,917,069
Utilities	28,426,098	32,954,020	32,670,035	29,633,897	28,669,978
Property Services	35,638,006	39,491,167	33,644,376	33,684,787	31,815,314
Textbooks	30,426,692	3,065,000	3,065,000	3,065,000	3,065,000
Field Trips & Travel	4,911,175	2,417,871	2,438,821	2,438,797	2,437,221
Payment to 3rd Parties	171,929	-	-	-	-
Transfers	3,195,865	3,639,766	3,875,878	3,950,215	4,012,032
Total Operating	$ 575,906,074	$ 1,008,353,091	$ 635,720,352	$ 572,744,238	$ 299,910,868
Grand Total	$ 1,842,803,480	$ 2,293,303,913	$ 1,951,798,201	$ 1,895,662,780	$ 1,626,714,463

GENERAL FUND (SCHOOL OPERATING FUND)

The General Fund is utilized by the school division to account for revenues and expenditures necessary for the day-to-day operations of the school division. Revenues are received from state, federal, local, and other local resources. Expenditures are tracked by function, program, and object code.

The fund statement for the General Fund details the funding sources, expenditures, and fund balances for FY 2021, FY 2022, FY 2023 , the projected FY 2024, and proposed FY 2025.

General Fund - Financial Statement

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Fund Balance July 1, 20xx	$ 243,097,404	$ 303,772,503	$ 366,209,040	$ 421,639,772	$ 366,008,452
Revenue					
Local Revenue	696,301,703	725,340,080	763,513,760	813,916,877	870,851,427
State Revenue	377,633,869	384,994,469	407,744,823	440,218,440	449,524,743
Federal Revenue	933,513	945,942	938,450	1,000,000	1,000,000
Other Revenue - Local	14,948,008	25,040,389	43,171,270	37,746,760	34,140,177
Transfers	-	-	-	-	-
Total Revenue	$ 1,089,817,094	$ 1,136,320,879	$ 1,215,368,303	$ 1,292,882,077	$ 1,355,516,347
Expenditures					
Instruction	658,647,634	691,119,281	719,693,368	810,085,128	882,751,566
Pupil Services	70,733,459	72,800,999	78,620,916	93,749,821	96,025,275
Improv. of Instructional Ser.	39,877,046	41,532,974	46,547,492	58,541,483	50,316,712
Staff Development	861,634	1,110,892	7,108,898	9,583,115	9,487,911
Educational Media Services	17,082,962	15,655,159	16,664,571	18,437,905	20,017,509
Federal Administration	-	16,882	-	-	-
General Administration	6,499,770	2,513,413	3,415,785	2,843,565	3,161,575
School Administration	59,641,491	63,753,020	68,698,062	76,046,264	79,550,519
Support Services - Business	18,912,133	35,790,354	18,339,859	25,712,650	23,061,706
Maintenance and Operation	66,529,828	67,855,564	106,064,793	136,239,498	134,841,407
Student Transportation	48,679,145	54,532,332	58,783,525	68,203,087	73,823,140
Support Services - Central	41,027,954	38,134,584	38,918,536	45,836,183	48,978,470
Other Support Services	39,260	517,616	40,941	38,834	40,035
Debt Service	-	-	1,176,600	-	-
Total Expenditures	$ 1,028,532,315	$ 1,085,333,069	$ 1,164,073,347	$ 1,345,317,533	$ 1,422,055,825
Excess (deficiency) of Revenue over (under) Expenditures	61,284,778	50,987,810	51,294,957	(52,435,456)	(66,539,478)
Other Financing Sources (Uses)					
Other Uses	156,619	12,350,223	5,394,624	-	-
Transfers In	2,482	-	49,566	-	-
Transfers Out	(768,780)	(901,496)	(1,308,415)	(3,195,865)	(3,639,766)
Total Other Financing Sources	$ (609,680)	$ 11,448,727	$ 4,135,775	$ (3,195,865)	$ (3,639,766)
Net Change in Fund Balance	60,675,099	62,436,537	55,430,732	(55,631,321)	(70,179,244)
Fund Balance June 30, 20xx	$ 303,772,503	$ 366,209,040	$ 421,639,772	$ 366,008,452	$ 295,829,207

GENERAL FUND REVENUES

The Fulton County Schools (FCS) receives revenue funding from three major sources- state sources, local sources, and federal sources. Each source is comprised of multiple items which are accounted for separately. State sources are derived mainly through Quality Basic Education (QBE) funds and local sources come mainly through property taxes. This section provides a breakout of revenue by source for FCS for FY25. In FY 25, all sources of the General Fund revenue are expected to increase by $62.6M or 4.84% compared to FY 2023-24 current budget.

Local Revenues

Property Taxes

This source of revenue is derived by applying the Board approved millage rate on the assessed values of non-exempt properties, including real property, public utilities, motor vehicles, mobile homes, etc. within the boundaries of Fulton County. Each year, the county assessor's office sets the assessed values as of January 1. The assessed value is equal to the Fair Market Value (FMV) times 40 percent, a rate set by the Tax Assessors office, and then all assessed values are combined into an official tax digest. The digest as certified by the Board of Assessors (BOA) is sent to various jurisdictions (cities, county, school districts, tax allocation districts, etc.) and to the Tax Commissioner's office. Various jurisdictions, including FCS, then set a millage rate. Homeowners pay the millage rate per every $1,000 of assessed base value. For FY25, the FCS millage rate is 17.130 for Maintenance and Operations.

In FY25, property taxes are projected to account for approximately 62.9% of the school district's revenues. The preliminary 2024-2025 fiscal year estimate of the local tax digest revenues is based on information available as of April 2024 and is estimated to be $870,851,427.

Other Local Revenues

Other local revenue projection for FY 2025 is $34,140,177, a decrease of 9.55% when compared to the FY 2023-24 budget. Other local revenue comprises about 2.92% of the total revenue for the general fund.

State Revenues

State revenue projection for FY 2025 is $449,524,743 an increase of $9.3 M or 2.11% compared to the FY 2023-24 current budget.

The State of Georgia contributes 33.10% of Fulton County Board of Education's revenue. This revenue is earned mostly through a funding formula known as QBE (Quality Basic Education).

On April 16, 1985, Governor Harris signed into law the Quality Basic Education Act (QBE). QBE requires school systems to report student enrollment in terms of Full-Time Equivalent (FTE). FTE is the state funding mechanism based on student enrollment and the educational services which school systems provide. An FTE is equal to six instructional segments. An instructional segment is the service provided to a student during one-sixth of an academic day. The academic day is divided into six equal segments for reporting purposes. Funding is allocated only for state-approved instructional programs.

FTE counts are conducted twice per year (October and March) and reported to the Georgia Department of Education.

A weighted funding formula assumes that instructional programs vary in operational costs; therefore, each of the programs funded by QBE is assigned a different value or program weight. These weights reflect the cost of teachers, aides, and other instructional personnel; instructional materials; facility maintenance and operations costs; media center personnel and materials costs; school and central office administration costs and staff development.

The high school, grades 9-12, program is defined as the base program for determining relative program costs. The costs of each component of the high school program are totaled and the result is given a weight of 1.000. Other instructional programs are assigned weights that reflect their cost relative to that of the high school program.

The base amount is established annually by the Georgia General Assembly through the General Appropriations Act to ensure sufficient funding to provide a quality basic education to all students. To adjust for varying levels of training, experience, and responsibility, a percentage factor is added for each school system. This Training and Experience Factor (T&E) is based on an annual report created and reported by school systems and varies for each school system.

For the current fiscal year, these amounts are:

State Base Amount = $3,022.45

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.

STATE GRANTS

These grants are funded thru the Georgia Department of Education and include Career Technology, Charter Schools - Facilities, Residential Treatment Centers, Hygiene Products, etc. Another large portion of state revenue is allocated to the exceptional children preschool program.

PRESCHOOL DISABILITY SERVICES/PRESCHOOL HANDICAPPED STATE GRANT

This grant provides state funding for services to preschool children with disabilities, ages three and four. The funding formula is currently based on birth cohorts, rather than child counts.

TUITION FOR MULTIPLE DISABILITIES

This grant assists systems in paying for the excess cost of residential placements and to require a reintegration plan in returning the student to a less restrictive placement for services.

RESIDENTIAL TREATMENT CENTERS

This grant serves students who have severe mental health diagnoses which have prevented them from attending public school while in residential placement.

CTAE – AGRICULTURE EDUCATION/EXTENDED DAY/YEAR

This grant is used to support extended day/year salary supplements for Agriculture and Environmental Science teachers who perform additional duties beyond the regular school day/year. The state grant supplements duties associated with Short Term Adult Agribusiness Education projects and leadership activities associated with the Future Farmers of America.

CTE – YOUTH APPRENTICESHIP

This grant provides funding to support opportunities for students in all Fulton County High Schools to participate in a structured combination of school and work-based learning. Youth Apprenticeship utilizes guidelines and regulations given by federal and state agencies.

CTE – EXTENDED DAY

This grant provides funding to support extended day/year salary supplements for teachers who perform additional duties beyond the regular school year.

CTAE – SUPERVISION

This grant provides funding for the base salaries and benefits for vocational administrators.

CTAE – AG YOUNG FARMER

This grant provides educational instruction and opportunities to individuals interested or engaged in agriculture. The program seeks to increase the individual's proficiency in agricultural production, management, agribusiness, and leadership and seeks to meet the mission statement, goals, and objectives of the program.

CTAE INDUSTRY CERTIFICATION INITIATIVE

When a program became industry certified, it received a "stamp of excellence", which represents the apex of program quality. Only those programs that have successfully undergone rigorous reviews by leaders from business and industry are recognized with this distinction. Some industry certified programs are Agriculture Industry Certified, Automotive/Transportation, Audio/Video Technology Film, Business, IT, and Finance, Construction, Culinary Arts, Early Childhood Education, and Health Science.

CTAE – VOCATIONAL CONSTRUCTION BOND

The purpose of the grant is to provide funding for large essential equipment for **CTAE** labs in new or modified school facilities.

CTAE – Connect Bond

The CONNECT Grant provides Capital-Related Equipment Grant funds to schools to purchase equipment to meet industry standards to achieve or maintain industry certification.

CTAE Architecture and Construction Essential Workforce

To provide and enhance current CTAE programs and increase student credentialing opportunities.

MIDDLE SCHOOL CODING

Funding for equipment, training, curriculum, and teacher professional development associated with implementing a Middle School Coding Program at designated middle school(s).

CS4GA COMPUTER SCIENCE CAPACITY GRANT

This grant includes funding for building instructional capacity, equipment, and curriculum; however, 85% of 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 used for the PURCHASE of buses. Funds cannot be used towards a lease purchase plan and/or payment.

CHARTER FACILITIES GRANT

This grant can be used to purchase real property, construct school facilities, purchase or lease school facilities, purchase vehicles to transport students to and from the charter school, and renovate, repair, and maintain the school facility.

MATH AND SCIENCE SUPPLEMENT - HB280

The HB 280 compensation for Grades 6-12 teachers reflects the following criteria:

An individual must teach a qualified math or science class; instruct in Grades 6-12; an individual must be below step 4 (year 6) on the Georgia State Salary Schedule; an individual must have been reported on the CPI data collection; and an individual must have attained the required Professional Standards Commission certification in either Math or Science.

HYGIENE PRODUCTS

The Georgia General Assembly appropriated funding to provide feminine hygiene products for low-income students to ensure no girls lack access to these products during school.

Georgia Outdoor Learning Demonstration (GOLD)

Provide professional learning to teachers, improvements to outdoor learning spaces, supplies procured, and field trips provided to increase student engagement.

School Safety Grant

Provide funds to local school systems for school security needs/enhancements.

Dyslexia Services Grant

Provide funding for Dyslexia services to meet the needs of students being tested.

Character Education Programming

Increase students' social interactions and academic achievement.

Federal Revenues

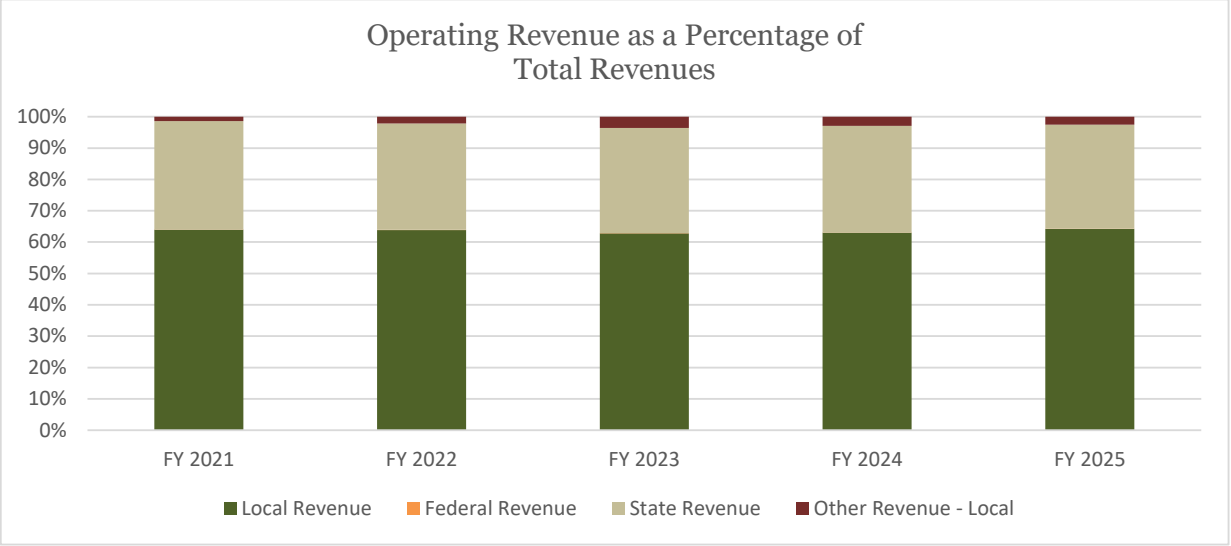
Federal revenue projection for FY 2025 is $1,000,000, no increase as compared to the FY 2023-24 projected budget.

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

Inter-fund Transfers In

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

General Fund - Revenue by Source					
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Revenue					
Local Revenue	696,301,703	725,340,080	763,513,760	813,916,877	870,851,427
State Revenue	377,633,869	384,994,469	407,744,823	440,218,440	449,524,743
Federal Revenue	933,513	945,942	938,450	1,000,000	1,000,000
Other Revenue - Local	14,948,008	25,040,389	43,171,270	37,746,760	34,140,177
Total Revenue	$ 1,089,817,094	$ 1,136,320,879	$ 1,215,368,303	$ 1,292,882,077	$ 1,355,516,347



General Fund - Trends as Percent of Revenue Sources					
Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Local Revenue	63.89%	63.83%	62.82%	62.95%	64.24%
State Revenue	34.65%	33.88%	33.55%	34.05%	33.16%
Federal Revenue	0.09%	0.08%	0.08%	0.08%	0.07%
Other Revenue - Local	1.37%	2.20%	3.55%	2.92%	2.52%

GENERAL FUND - LOCAL REVENUE

General Fund - Local Revenues					
Description	**FY 2021 Actuals**	**FY 2022 Actuals**	**FY 2023 Actuals**	**FY 2024 Projected**	**FY 2025 Proposed**
Ad Valorem Taxes	650,477,266	675,129,936	711,596,803	727,985,782	817,620,107
Other Taxes	1,868,049	1,060,341	1,841,959	250,000	480,000
Title Ad Valorem Tax	38,364,633	43,512,721	45,937,772	47,210,900	47,751,320
Real Estate Transfer	5,591,755	5,637,081	4,137,227	5,000,000	5,000,000
Total Local Revenue	**$ 696,301,703**	**$ 725,340,080**	**$ 763,513,760**	**$ 780,446,682**	**$ 870,851,427**

GENERAL FUND - LOCAL REVENUE NARRATIVES

Local revenue is projected to be $870.8 M for FCS in FY 2025. This is a 11.58% increase in local revenue compared to FY 2024. Local revenues account for 64.24% of General Fund revenues.

Ad Valorem Taxes - Ad Valorem taxes is revenue from the county that is a tax based on the assessment value of an item, such as real estate or personal property. Ad Valorem Tax is projected to be $817.6 M in FY 2025.

Other Taxes - Other taxes are other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. Other taxes are projected to be $480 K in FY 2025.

Title Ad Valorem Taxes (TAVT) - Title Ad Valorem taxes is revenue from the replacement of the Birthday Tax on Vehicles. Title Ad Valorem Tax is projected to be $47.7 M in FY 2025.

GENERAL FUND - STATE REVENUE

General Fund - State Revenues					
Description	**FY 2021 Actuals**	**FY 2022 Actuals**	**FY 2023 Actuals**	**FY 2024 Projected**	**FY 2025 Proposed**
Total Quality Basic Education Formula Earnings (State And Local Funds)	531,955,726	523,249,507	541,464,722	587,960,281	605,302,824
QBE Allotment (Operating Costs)	37,726,491	38,072,338	38,040,857	51,853,705	53,243,657
QBE Contra Account - Austerity Reduction	(11,989,542)	2,326,920	-	-	-
Total State Categorical Grants	8,157,187	25,280,189	27,474,693	8,195,864	21,218,831
QBE Contra Account (Debit)	(195,403,177)	(211,831,330)	(209,120,993)	(229,084,630)	(237,005,956)
Grants From Pre-K Lottery	-	(15)	-	-	-
Capital Outlay Grants	(720)	83,474	272,474	-	-
Other Grants From Georgia Department Of Education	5,145,174	6,866,423	4,239,556	20,738,220	6,210,387
On Behalf Payments - Teachers Retirement	71,486	73,726	51,039	-	-
Medicare Reimbursement	-	-	102,208	55,000	55,000
Funds From Other State Agencies	1,971,244	873,237	5,220,267	500,000	500,000
Total State Revenue	**$ 377,633,869**	**$ 384,994,469**	**$ 407,744,823**	**$ 440,218,440**	**$ 449,524,743**

GENERAL FUND - STATE REVENUE NARRATIVES

State revenue is projected to be $449 M. This is a 2.11% increase in state revenue compared to FY 2024.

Local Fair Share - Local Fair Share will increase by $7.9 M. Local Fair Share has a negative impact on revenue for the school district.

STATE ALLOTMENT OVERVIEW

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

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

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

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

General and Career Education Programs

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





[1] http://public.doe.k12.ga.us

Special Programs

Special Education

A. Category I - Specific learning disability and speech-language impairment.

B. Category II – Mild intellectual disability.

C. Category III – Moderate intellectual disability, severe intellectual disability, emotional and behavioral disorder, specific learning disability, orthopedic impairment, hard of hearing, deaf, other health impairment, and speech language impairment.

D. Category IV – Profound intellectual disability, orthopedic impairment, hearing impairment, deaf, other health impairment, visual impairment, blind, and deaf and blind.

E. Category V - Those special education students classified as being in Categories I through IV, as defined in this subsection whose Individualized Educational Programs specify specially designed instruction or supplementary aids or services in alternative placements, in the least restrictive environment, including the regular classroom and who receive such services from personnel such as paraprofessionals, interpreters, job coaches, and other assistive personnel.

F. Category VI - Intellectually gifted.

Remedial Education Program (REP)

Children and youth who are eligible for a general and career education program shall be provided remedial services to address their respective reading, mathematics, or writing deficiencies. The following students shall be eligible for remedial education services:

1) Students in grades six through 12 may be eligible for services if they meet two or more of the following criteria:
    a. The student has been through the formal student support team process as specified in (Rule 160-4-2-.32). Student Support Team and has documented evidence to support the placement in remedial education.
    b. The student has failed either a language arts or mathematics course in grades 6-12.
    c. The student is receiving services under the current Elementary and Secondary Education Act of 1956, Title I, Part A.
    d. The student has been recommended by the teacher who has documented any of the following student information:
        i. Low performance in reading.
        ii. Low performance in mathematics.
        iii. Inability to verbally express ideas or to write or dictate a meaningful sentence.
    e. In the absence of Georgia milestones Scores, other current standardized test information in the student file indicates the student has a score at or below the 25th percentile in reading, writing, or mathematics.
        i. For participation in the middle school remediation programs, the most recent Georgia Milestones end-of-grade scores indicate the student is in the “Beginning Learners”

achievement level in English language arts or mathematics or has a reading status of "Below Grade Level."

ii. For participation in high school remediation programs, the most recent Georgia Milestones end-of-course or end-of-grade scores indicate the students is in the "Beginning Learners" achievement level in English language arts or mathematics or has a reading status of "Below Grade Level."

2) Students in grades six through 12 who are receiving services under the special education program as authorized by Code Section 20-2-152 and whose Individualized Education Programs (IEPs) specify that they meet the eligibility requirements specified in subsection 1 and that their special education program is not designed to address their respective reading, mathematics, or writing deficiencies.

English for Speakers of Other Languages (ESOL)

The English for Speakers of Other Languages program assists eligible students to develop proficiency in the English language including listening, speaking, reading, and writing, sufficient to perform effectively at the currently assigned grade level.

Early Intervention Program

The Early Intervention Program (EIP), outlined in O.C.G.A. Sections 20-2-153 and State Board of Education Rule 160-4-2-.17, is designed to provide interventions for students who are at risk of not reaching or maintain their academic grade level based on their performance on state or national assessments or performance measures in English Language Arts/Reading, Mathematics, or both in order to help them meet grade-level expectations within the shortest possible time. Early Intervention programming must include targeted, evidence-based interventions, frequent progress monitoring, and clear entrance and exit criteria based on grade level performance. It is not the intent of the program for students to be assigned to EIP on a continuing or permanent basis.

1) Kindergarten
2) Primary grades (1-3)
3) Upper elementary grades (4-5)

Alternative Education Programs and Schools (AEP)

Alternative/non-traditional education schools and programs are intended to meet the education needs of a student who may experience difficulty in the traditional setting. These students may require creative, innovative, and structured alternatives within a different educational setting.





QBE Earnings Formula

The high school general education instructional program for grades 9 - 12 is declared to be the base program against which the cost of all other instructional programs is compared and funded by the General Assembly. The amount of resources needed by a Local Unit Administration (LUA) for each full-time equivalent student in the grades 9 - 12 program (i.e. base program), in order that such a program can be funded sufficiently to provide quality basic education (QBE) to all enrolled students, shall be the cost of this basic program. Annually the General Assembly adjusts this base amount consistent with cost-of-living increases. The annual allotment sheet reflects these adjustments. If the funding provided by the General Assembly is not adequate to meet the requirements of the QBE earnings formula, the funded amount shall be prorated to each of the QBE program categories.

Program Name	FTE	Assigned Weight
Kindergarten	15.0	1.6831
Kindergarten – Early Intervention	11.0	2.0842
Primary Grades 1-3	17.0	1.2997
Primary Grades 1-3 - Early Intervention	11.0	1.8306
Upper Elementary 4-5	23.0	1.0406
Upper Elementary 4-5- Early Intervention	11.0	1.8254
Middle Grades 6-8	23.0	1.0336
Middle School 6-8 as defined in 20-2-290	20.0	1.1415
Grades 9-12 (Base)	23.0	1.0000
Vocational Labs Grades 9-12	20.0	1.1789
Special Education Category I	8.0	2.4651
Special Education Category II	6.5	2.9035
Special Education Category III	5.0	3.6913
Special Education Category IV	3.0	5.9696
Special Education Category V	8.0	2.5225
Gifted	12.0	1.7267
Remedial Education	15.0	1.3651
Alternative Education	15.0	1.4969
English Speakers of Other Languages	7.0	2.6147

Mid-Term Adjustment

Since the QBE formula is based upon FTE counts which are taken from the previous school year, there is a need to adjust the QBE earnings as more current FTE counts become available. After preparing the recalculation, if the total amount needed by the local school system is greater than the amount originally allotted, the school's allotment will be increased. If the recalculation results in a reduction in funds, the initial funds allotted will not be reduced. A mid-term adjustment for the school's five mill share will be made if the following occurs:

1) The most recent property tax digest for maintenance and operations of a local school, as approved by the Department of Revenue, is less than the actual property tax digest for maintenance and operations used to calculate the system's five mill share if the reduction is due to more accurate assessments or actual loss in tangible property O.C.G.A. (20-2-162-(b)(1))
2) The most recent equalized adjusted school property tax digest for the local school system is less than the equalized adjusted school property tax digest for the year used initially to calculate the system's local five mill share O.C.G.A. (20-2-162(b)(2))

GENERAL FUND - FEDERAL REVENUE

General Fund - Federal Revenues					
Description	**FY 2021 Actuals**	**FY 2022 Actuals**	**FY 2023 Actuals**	**FY 2024 Projected**	**FY 2025 Proposed**
Categorical Grants - Direct From Federal Government	905,033	945,942	938,450	1,000,000	1,000,000
Federal Grants Related To Covid-19	28,480	-	-	-	-
Total Federal Revenue	**$ 905,033**	**$ 945,942**	**$ 938,450**	**$ 1,000,000**	**$ 1,000,000**

GENERAL FUND - FEDERAL REVENUE NARRATIVES

Federal revenue is projected to be $1,000,000 for FCS in FY 2025.

GENERAL FUND - OTHER FINANCING REVENUE

School Operating Fund - Other Financing Revenues

Description	FY 2021 Actual	FY 2022 Acutal	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Tuition From Individuals	1,019,210	1,109,135	1,261,978	1,150,000	1,150,000
Summer School Tuition	-	225	-	-	-
Investment Income	329,998	1,034,242	16,678,251	15,500,000	22,505,000
Student Sales - Breakfast And Lunch Programs	-	-	(386)	-	-
Contracted Sales - Breakfast And Lunch Programs	-	16,677	-	-	-
Rental Of Property	653,998	2,000,275	1,928,716	1,636,860	1,275,470
Sale Of Buildings, Machinery and Equipment	25,000	-	-	10,000	10,000
Sale of Buses	9,646	-	-	95,000	183,500
Services Provided Other Luas Or Other Governmental Units	1,228	-	-	-	-
Operating Revenues	1,123,707	383,486	387,588	575,000	575,000
Federal Indirect Cost Reimbursement	2,506,299	11,460,938	12,530,608	13,887,973	3,719,920
Other Local Revenues	8,766,907	7,168,145	9,895,991	4,830,927	4,721,287
Other Long Term Debt Proceeds	442,389	1,817,235	334,893	-	-
Other Source	69,526	100	-	-	-
Total Other Financing Sources	**$ 14,947,908**	**$ 24,990,459**	**$ 43,017,639**	**$ 37,685,760**	**$ 34,140,177**

GENERAL FUND - OTHER REVENUE NARRATIVES

Other Local Revenue is projected to be $34.1 M for FY 2025. That is a decrease of -9.41% when compared to FY 2024. Other local revenue accounts for 2.56% of the general fund revenues.

Tuition - Tuition revenue is the revenue the district receives from out of district students who attend FCS. Tuition revenue is estimated to remain stable in FY2025.

Investment Income - Investment revenue is projected to increase by 45% over the current year.

Federal Indirect Reimbursement - Federal indirect reimbursement is projected to decrease by 73.2% over FY 2024 projected revenue. This is primarily due to the ESSER funds discontinuing in FY 2025.

Another way of looking at all operating expenditures is to categorize expenditures by object.

General Fund - Expenditures by Object

Description	FY 2021 Actual	FY 2022 Acutal	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Personnel Services					
Salary	593,327,359	625,024,846	658,456,670	747,475,147	768,045,484
Other Salary	28,398,485	58,567,378	44,400,305	54,789,947	60,474,820
Employee Benefits					
Health	99,088,113	96,548,067	120,378,444	150,249,390	171,646,416
Teachers Retirement (TRS)	109,178,252	117,359,716	125,276,324	140,361,207	147,755,175
Dental	2,923,241	2,857,817	2,686,327	3,242,933	3,035,423
Other Benefits	40,811,183	42,851,337	41,058,040	47,165,356	43,997,371
Total Personnel & Benefits	$ 873,726,633	$ 943,209,161	$ 992,256,110	$1,143,283,980	$1,194,954,688
Operating					
Prof. & Tech. Services	40,014,601	30,040,735	32,826,391	53,784,584	32,546,619
Property Services	12,790,313	13,694,950	22,162,371	32,316,035	31,555,110
Other Purchased Services	55,229,151	58,359,147	58,426,590	55,261,754	56,207,642
Supplies & Materials	27,604,462	23,047,973	26,997,847	39,818,366	60,993,333
Utilities	5,966,938	9,790,648	21,957,741	27,811,331	28,666,878
Other	(11,340,761)	(13,250,058)	(15,085,808)	(17,433,873)	2,299,131
Textbooks	2,670,182	2,732,418	5,161,210	30,352,397	3,065,000
Field Trips & Travel	322,688	1,187,497	2,251,045	3,007,865	2,092,496
Equipment & Related	21,461,436	15,546,365	16,732,685	18,564,928	9,674,930
Total Operating	$ 154,719,010	$ 141,149,674	$ 171,430,074	$ 243,483,387	$ 227,101,137
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers	768,780	901,496	1,308,415	3,195,865	3,639,766
Total Other Uses of Funds	$ 768,780	$ 901,496	$ 1,308,415	$ 3,195,865	$ 3,639,766
Grand Total	$1,029,214,424	$1,085,260,331	$1,164,994,598	$1,389,963,232	$1,425,695,591

GENERAL FUND EXPENDITURES

The Superintendent proposes a $1.42 billion General Fund Expenditure Budget for FY25. Although student enrollment decreased, we recommend that FCS fund an instructional reserve in the amount of $6 million to meet unforeseen instructional needs and to ensure the timeliness of resources for our schools.

The school year will begin with 11,442.67 General Fund budgeted positions. The primary usage of the monies in the General Fund is for Instruction followed by Maintenance and Operations.

FY25 Appropriations			
Function	**Amount**	**Per Pupil**	**% of Total**
Instruction	882,751,566	10,116	61.92%
Pupil Services	96,025,275	1,100	6.74%
Improvement of Instructional Services	50,316,712	577	3.53%
Staff Development - Personnel	9,487,911	109	0.67%
Educational Media Services	20,017,509	229	1.40%
General Administration	3,161,575	36	0.22%
School Administration	79,550,519	912	5.58%
Support Services - Business	23,061,706	264	1.62%
Maintenance and Operation	134,841,407	1,545	9.46%
Student Transportation	73,823,140	846	5.18%
Support Services - Central	48,978,470	561	3.44%
Other Support Services	40,035	0	0.00%
Transfers	3,639,766	42	0.26%
Total Expenditures	1,425,695,591	16,338	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 84% of the General Fund is budgeted for Salaries and Benefits.

Personnel Services (58.24%)

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 (25.76%)

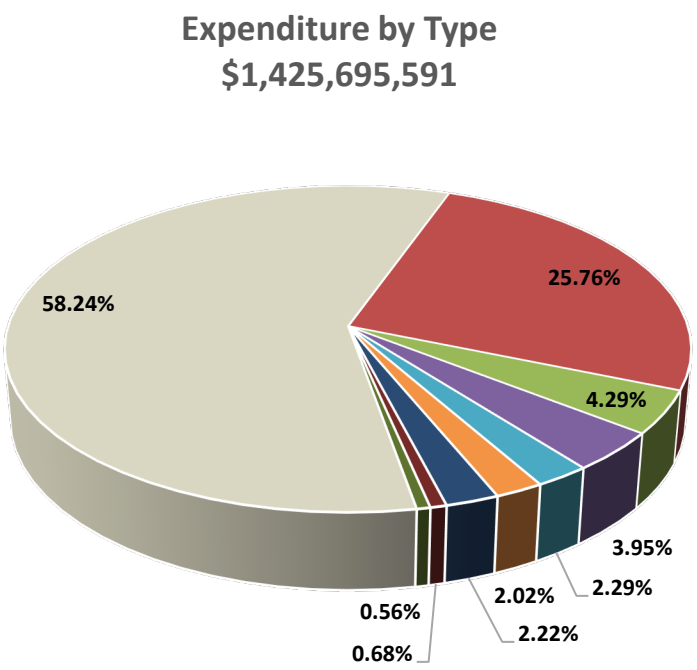
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies & Materials (4.29%)

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

Purchased Services (3.95%)

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



Professional &Technical Services (2.29%)

Costs related to fees and software systems.

Utilities (2.02%)

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

Property Services (2.22%)

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

Equipment & Related (.68%)

Cost for new equipment.

Other Budgeted Items (.56%)

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

Instruction (61.92%)
Instruction includes activities dealing directly with the interaction between teachers and students. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Pupil Services (6.74%)
Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

Improvement of Instructional Services (3.53%)
Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

Staff Development (.67%)
Instructional Staff Training Activities associated with the professional development and training of instructional personnel.

Educational Media Service (1.40%)
Activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

General Administration (.22%)
Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

School Administration (5.58%)
Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

Support Services - Business (1.62%)
Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing, and duplicating operations.

Maintenance and Operation (9.46%)
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.

Student Transport Service (5.18%)
Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction.

Support Services - Central (3.44%)
These include Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development, and evaluation on a system-wide basis.

Other Support Services (0.00%)
All other support services not properly classified elsewhere in the 2000 series.

Other Outlays /Transfers (0.26%) These are outlays which cannot be properly classified as expenditures but require budgetary or accounting control.

BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

NOTABLE EXPENDITURE RECOMMENDATIONS:

- Compensation recommendation $56 M
  (4.5% raise plus step (for eligible employees)
- ESSER Transition $24.4 M
- THE Promise Career Institute $6.0 M
- Transportation *(increase)* $6.0 M
- Pre-Kindergarten *(GF contribution)* $3.6 M
- Health Insurance increase *(non-certified)* $2.2 M
- Level Up Fulton $1.5 M
- FY25 One-time Requests $567.3 K

LIST OF ONE-TIME EXPENDITURES:

- Chief of Staff – Purchased Professional Services $360 K
- Academics – Periodicals and Subscriptions $100 K
- Operations – Machinery $40 K
- Operations – Purchased Professional Services $50 K
- Operations – Clerical Overtime $5 K
- Operations – SRO Overtime $3 K
- Operations – Custodial Overtime $1 K
- Operations – Additional Pay $8 K

FUNDS TO BE COMMITTED IN FUND BALANCE:

- Textbooks $24.6 M
- Risk Management $5 M
- Operations $292.3 K
- Reserves *(Working Capital, Catastrophic Event, Revenue Stabilization)* * $213.8 M
  **Committed per Board Policy DIBA*

General Fund Revenue and Expenditures

Description	Proposed Budget	Per Pupil	% of Total
Revenue			
Local Revenue	870,851,427	9,980	64.24%
State Revenue	449,524,743	5,151	33.16%
Federal Revenue	1,000,000	11	0.07%
Other Revenue - Local	34,140,177	391	2.52%
Total Revenue	**$ 1,355,516,347**	**$ 15,534**	**100.00%**
Expenditures			
Instruction	882,751,566	10,116	62.08%
Pupil Services	96,025,275	1,100	6.75%
Improvement of Instructional Services	50,316,712	577	3.54%
Staff Development - Personnel	9,487,911	109	0.67%
Educational Media Services	20,017,509	229	1.41%
Federal Administration	-	-	0.00%
General Administration	3,161,575	36	0.22%
School Administration	79,550,519	912	5.59%
Support Services - Business	23,061,706	264	1.62%
Maintenance and Operation	134,841,407	1,545	9.48%
Student Transportation	73,823,140	846	5.19%
Support Services - Central	48,978,470	561	3.44%
Other Support Services	40,035	0	0.00%
School Nutrition Program	-	-	0.00%
Construction & Capital Expenditures	-	-	0.00%
Operating Transfers	-	-	0.00%
Fac. Acquisition & Construction Services	-	-	0.00%
Other Outlays	-	-	0.00%
Debt Service	-	-	0.00%
Total Expenditures	***$ 1,422,055,825***	***$ 16,296***	***100.00%***

Expected Spend Rate (97%)	$	1,379,394,150
Excess (deficiency) of Revenue over (under) Expenditures		(23,877,804)
Other Financing Sources (Uses)		
Transfers In		-
Transfers Out		(3,639,766)
Total Other Financing Sources	$	(3,639,766)
Beginning Fund Balance, July 1, 2024	$	366,008,452
Net change in fund balance		(27,517,570)
Ending Fund Balance, June 30, 2025	$	338,490,882

GENERAL FUND FINANCIAL FORECAST

Projections for the fiscal year 2026 through 2029 for the General Fund are based on the following assumptions.

Revenue Forecast Assumptions

Forecasts of revenue sources are subject to change each year based on the legislative actions at the state, local government revenue collections, and current economic conditions.

- Millage Rate is projected to remain the same through FY 2029
- Enrollment is projected to decline through FY 2029
- The Health Insurance Benefit rate is increasing per member per month from $1,195 to $1,760 for non-certified employees.
- Local revenues are projected at an average rate of 2.98% from FY 2026 through FY 2029.
- State revenues are projected to increase an average of 2.9% from FY2026 through FY2029.
- Federal revenues are projected to remain steady from FY 2026 through FY 2029.
- Other Local revenues are projected to remain steady from FY2026 through FY2029.

Expenditure Forecast Assumptions

- Personnel expenditures are projected to increase due to following:
    - Teacher's Retirement System (TRS) projected to increase through FY 2029.
        - FY 2026 (21.79); FY 2027 (22.74); FY 2028 (23.53); and FY 2029 (25.30)
- This projection maintains the integrity of the salary scales and allows the school division to remain competitive for quality teachers and other staff.
- The Health Insurance Benefit rate is increasing per member per month from $1,195 to $1,760 for non-certified employees.

A summary of budget forecasts for fiscal years 2026 through 2029 is outlined below. The forecasted years are for informational purposes only. They are based on trend data and are not used for budget planning purposes. As required by law, all fund budgets presented in this document are balanced, including the forecasted budget.

General Fund Revenue and Expenditures Forecast

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Fund Balance July 1, 20xx	$ 421,639,772	$ 366,008,452	$ 338,490,882	$ 306,393,514	$ 284,933,846
Revenue					
Local Revenue	813,916,877	870,851,427	894,997,548	919,888,706	945,545,187
State Revenue	440,218,440	449,524,743	419,139,988	409,255,351	397,994,432
Federal Revenue	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Revenue - Local	37,746,760	34,140,177	29,141,177	30,210,177	29,141,177
Total Revenue	$1,292,882,077	$ 1,355,516,347	$ 1,344,278,712	$ 1,360,354,234	$1,373,680,795
Expenditures					
Instruction	810,085,128	856,269,019	842,231,437	845,741,532	849,609,062
Pupil Services	93,749,821	93,144,517	94,927,635	95,426,450	96,119,806
Improvement of Instructional Services	58,541,483	48,807,211	50,496,561	50,724,778	50,914,558
Educational Media Services	18,437,905	19,416,983	20,873,517	20,993,942	21,263,378
Staff Development - Personnel	9,583,115	9,203,274	9,710,296	9,703,777	9,696,597
Federal Administration	-	-	-	-	-
General Administration	2,843,565	3,066,728	3,060,869	3,071,176	3,079,746
School Administration	76,046,264	77,164,003	84,012,148	84,503,315	85,951,332
Support Services - Business	25,712,650	22,369,855	22,346,953	22,426,878	22,493,341
Maintenance and Operation	136,239,498	130,796,165	129,015,989	129,206,273	130,547,879
Student Transportation	68,203,087	71,608,445	67,845,286	67,878,935	67,906,916
Support Services - Central	45,836,183	47,509,116	47,940,675	48,147,797	48,320,034
Other Support Services	38,834	38,834	38,834	38,834	38,834
School Nutrition Program	-	-	-	-	-
Construction & Capital Expenditures	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fac. Acquisition & Constr. Services	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	$1,345,317,533	$ 1,379,394,150	$ 1,372,500,202	$ 1,377,863,687	$1,385,941,485
Excess (deficiency) of Revenue over (under) Expenditures	(52,435,456)	(23,877,804)	(28,221,490)	(17,509,453)	(12,260,690)
Other Financing Sources (Uses)					
Other Uses	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(3,195,865)	(3,639,766)	(3,875,878)	(3,950,215)	(4,012,032)
Total Other Financing Sources	$ (3,195,865)	$ (3,639,766)	$ (3,875,878)	$ (3,950,215)	$ (4,012,032)
Net Change in Fund Balances	(55,631,321)	(27,517,570)	(32,097,368)	(21,459,668)	(16,272,723)
Fund Balance June 30, 20xx	$ 366,008,452	$ 338,490,882	$ 306,393,514	$ 284,933,846	$ 268,661,124

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

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

General Fund Revenue and Expenditures Comparison

Description	FY 2024 Original	FY 2024 Current	FY 2025 Proposed	FY24 Original Budget Comparison $ Change	FY24 Original Budget Comparison % Chg.	FY24 Current Budget Comparison $ Change	FY24 Current Budget Comparison % Chg.
Revenue							
Local Revenue	793,942,342	813,916,877	870,851,427	76,909,085	9.69%	56,934,550	7.00%
State Revenue	410,536,030	440,218,440	449,524,743	38,988,713	9.50%	9,306,303	2.11%
Federal Revenue	1,000,000	1,000,000	1,000,000	-	0.00%	-	0.00%
Other Revenue - Local	34,846,760	37,746,760	34,140,177	(706,583)	-2.03%	(3,606,583)	-9.55%
Total Revenue	$ 1,240,325,132	$ 1,292,882,077	$ 1,355,516,347	$115,191,215	9.29%	$62,634,270	4.84%
Expenditures							
Instruction	837,591,569	835,139,308	882,751,566	45,159,997	5.39%	47,612,259	5.70%
Pupil Services	89,403,946	96,649,300	96,025,275	6,621,328	7.41%	(624,025)	-0.65%
Improv. of Instr. Ser.	35,942,407	60,352,044	50,316,712	14,374,306	39.99%	(10,035,332)	-16.63%
Educational Media Svcs.	18,764,924	19,008,149	20,017,509	1,252,584	6.68%	1,009,360	5.31%
Staff Development	8,008,374	9,879,500	9,487,911	1,479,538	18.47%	(391,589)	-3.96%
General Administration	2,924,406	2,931,510	3,161,575	237,169	8.11%	230,065	7.85%
School Administration	74,383,554	78,398,210	79,550,519	5,166,965	6.95%	1,152,308	1.47%
Support Services - Business	20,981,828	26,507,886	23,061,706	2,079,878	9.91%	(3,446,180)	-13.00%
Maint. & Operrations	129,075,940	140,453,091	134,841,407	5,765,467	4.47%	(5,611,684)	-4.00%
Student Transportation	67,903,000	70,312,461	73,823,140	5,920,139	8.72%	3,510,678	4.99%
Support Services - Central	45,708,500	47,253,797	48,978,470	3,269,970	7.15%	1,724,673	3.65%
Other Support Services	40,035	40,035	40,035	-	0.00%	-	0.00%
Total Expenditures	$ 1,330,728,483	$ 1,386,925,292	$ 1,422,055,825	$ 91,327,342	6.86%	$35,130,534	2.53%
Excess (deficiency) of Revenue over (under)	(90,403,351)	(94,043,214)	(66,539,478)	23,863,872		27,503,736	
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	0.00%	-	0.00%
Transfers Out	(3,195,865)	(3,195,865)	(3,639,766)	(443,901)	13.89%	(443,901)	13.89%
Total Other Financing Sou	$ (3,195,865)	$ (3,195,865)	$ (3,639,766)	$ (443,901)	13.89%	$ (443,901)	13.89%

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

SCHOOL NUTRITION FUND REVENUES

The School Nutrition Services Fund is a governmental special revenue fund. The School Nutrition Services Program serves about 13 million meals annually including breakfasts, lunches, snacks and à la carte items. Fulton County Public Schools is a participant in the National School Lunch Program which provides federal subsidy funding for eligible students with certain financial needs. The School Nutrition Services Fund follows the modified accrual basis of accounting.

Menus for all programs are planned and implemented according to U.S. Department of Agriculture (USDA) requirements and Dietary Guidelines for Americans. This results in the preparation and serving of meals that contain reduced fat, sodium, and sugar. Nutrient analysis of menus and ingredient lists for all foods purchased are available to assist parents and students with special needs and cultural restrictions.

The School Nutrition Services Program realizes efficiencies through online ordering and warehousing USDA commodities. The federal Healthy, Hunger Free Act (Child Nutrition Act) was reauthorized in 2010. Under this new act more fresh fruits and vegetables and whole-grain foods are served.

SCHOOL NUTRITION FUND REVENUE

The two major sources of revenue for the School Nutrition Services Fund are student revenue and federal reimbursement. Student revenue is projected to be $13,314,760 (or 26 percent) of the revenue for FY 2025. Federal reimbursement is based on the number of meals served to students. Federal revenue is projected to be $31,473,617 (or 63 percent) for free, reduced, and full-priced meal reimbursements. The School Nutrition Program also receives as non-cash revenue, an allocation of USDA commodities, the budget for FY2025 is $3,163,829 (or 6 percent). Student meal sales and federal reimbursement estimates are based on the current percent of participation in the food service program and current eligibility for free and/or reduced-price lunch at 49.64%. A State Salary Supplemental is provided each year to the School Nutrition Program, the amount projected for FY 2025 is $1,386,100 (or 3 percent) of food service revenues. Adult food sales are projected to be $948,679.

Meal Rates

Description	FY 2023-24 Approved	FY2024-25 Proposed	Increase
Breakfast:			
Elementary Student	$ 1.10	$ 1.20	$ 0.10
Middle/High Student	$ 1.25	$ 1.35	$ 0.10
Reduced Price	$ 0.30	$ 0.30	$ -
Adults	$ 2.75	$ 2.75	$ -
Lunch:			
Elementary Student	$ 2.45	$ 2.60	$ 0.15
Middle/High Student	$ 2.70	$ 2.85	$ 0.15
Reduced Price	$ 0.40	$ 0.40	$ -
Adults	$ 4.75	$ 4.75	$ -
Milk:			
1/2 pint	$ 0.75	$ 0.75	$ -

SCHOOL NUTRITION REVENUE BY OBJECT

School Nutrition - Revenues

Description	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Projected	FY 2025 Proposed
OTHER LOCAL REVENUE					
Investment Income	6,253	1,045,263	305,384	216,000	350,000
Student Sales - Breakfast And Lunch Programs	32,308	29,495	7,580,428	7,511,390	8,120,895
Supplemental Sales - Breakfast And Lunch Prgms	542,781	1,695,082	2,855,698	4,299,226	4,843,865
Adult Sales - Breakfast And Lunch Programs	66,173	179,478	222,582	371,702	223,961
Contracted Sales - Breakfast And Lunch Programs	165,859	485,102	653,215	912,534	724,718
Other Local Revenues	41,244	146,227	159,875	-	-
Total Other Local Revenue	**$ 854,617**	**$ 3,580,646**	**$ 11,777,182**	**$ 13,310,852**	**$ 14,263,439**
STATE REVENUE					
QBE Category One-time Supplement	-	1,009,757	-	-	-
School Nutrition Service Grants (State Funds Only)	972,680	75,377	1,036,662	1,036,662	1,386,100
Total State Revenue	**$ 972,680**	**$ 1,085,134**	**$ 1,036,662**	**$ 1,036,662**	**$ 1,386,100**
FEDERAL REVENUE					
Child Nutrition Program Service Grants (All Federal Funds Except Breakfast Program)	14,836,515	41,816,965	21,393,269	21,284,904	23,642,084
Child Nutrition Program Grants (Federal Funds -Breakfast Program)	5,538,582	6,175,911	6,870,918	7,231,561	7,770,366
Federal Reimbursement For After-School Snacks	13,118	54,300	49,246	83,918	61,167
Federal Grants Related To COVID-19	-	3,975,745	2,329,485	2,239,139	-
Revenues Attributable To USDA Commodities	2,772,026	1,827,731	3,162,081	3,036,855	3,163,829
Total Federal Revenue	**$ 23,160,241**	**$ 53,850,652**	**$ 33,804,999**	**$ 33,876,377**	**$ 34,637,446**
OTHER REVENUE					
Sale or Compensation	15,716	-	-	-	-
Total State Revenue	**$ 15,716**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenue	**$ 25,003,254**	**$ 58,516,432**	**$ 46,618,843**	**$ 48,223,891**	**$ 50,286,985**

Fulton County Schools
Where Students Come First

School Nutrition Department

6201 Powers Ferry Road NW, Atlanta, GA 30339
470-254-8960



SCHOOL NUTRITION REVENUE & EXPENDITURES BY SOURCE

School Nutrition Fund - Revenue and Expenditures Forecast

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Fund Balance July 1, 20xx	$ 29,998,861	$ 21,718,962	$ 14,920,300	$ 10,593,898	7,330,400
Revenue					
Local Revenue	$ -	$ -	$ -	$ -	-
State Revenue	$ 1,036,662	$ 1,386,100	$ 1,427,683	$ 1,470,513	1,514,629
Federal Revenue	$ 33,876,377	$ 34,637,446	$ 36,211,127	$ 37,863,492	39,598,475
Other Revenue - Local	$ 13,310,852	$ 14,263,439	$ 14,833,977	$ 15,427,336	16,044,429
Transfers	$ -	$ -	$ -	$ -	-
Total Revenue	$ 48,223,891	$ 50,286,985	$ 52,472,787	$ 54,761,341	$ 57,157,533
Expenditures					
Instruction	$ -	$ -	$ -	$ -	-
Pupil Services	$ -	$ -	$ -	$ -	-
Improvement of Instructional Services	$ -	$ -	$ -	$ -	-
Educational Media Services	$ -	$ -	$ -	$ -	-
Staff Development - Personnel	$ -	$ -	$ -	$ -	-
Federal Administration	$ -	$ -	$ -	$ -	-
General Administration	$ -	$ -	$ -	$ -	-
School Administration	$ -	$ -	$ -	$ -	-
Support Services - Business	$ -	$ -	$ -	$ -	-
Maintenance and Operation	$ -	$ -	$ -	$ -	-
Student Transportation	$ -	$ -	$ -	$ -	-
Support Services - Central	$ -	$ -	$ -	$ -	-
Other Support Services	$ -	$ -	$ -	$ -	-
School Nutrition Program	$ 56,503,790	$ 57,085,647	$ 56,799,189	$ 58,024,838	59,278,067
Construction & Capital Exp.	$ -	$ -	$ -	$ -	-
Operating Transfers	$ -	$ -	$ -	$ -	-
Fac. Acquisition & Constr. Ser.	$ -	$ -	$ -	$ -	-
Other Outlays	$ -	$ -	$ -	$ -	-
Debt Service	$ -	$ -	$ -	$ -	-
Total Expenditures	$ 56,503,790	$ 57,085,647	$ 56,799,189	$ 58,024,838	$ 59,278,067
Excess (deficiency) of Revenue over (under) Expenditures	$ (8,279,899)	$ (6,798,662)	$ (4,326,402)	$ (3,263,497)	$ (2,120,534)
Other Financing Sources (Uses)					
Other Uses	$ -	$ -	$ -	$ -	-
Transfers In	$ -	$ -	$ -	$ -	-
Transfers Out	$ -	$ -	$ -	$ -	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	(8,279,899)	(6,798,662)	(4,326,402)	(3,263,497)	(2,120,534)
Fund Balance June 30, 20xx	$ 21,718,962	$ 14,920,300	$ 10,593,898	$ 7,330,400	$ 5,209,866

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

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

Salaries and Wages – $20.3 Million – For FY 2025, regular, part-time, overtime, and substitute salaries and wages account total $20,293,294 or 35.6 percent. There are 594 full-time equivalent (FTE) employees expensed to the School Nutrition Services Fund.

Employee Benefits – $8.0 Million – Benefits for school nutrition employees total $7,952,184 or 13.9 percent of the School Nutrition Services Fund expenditure budget.

Supplies & Materials - $26.4 Million – Amount includes food, paper & plastic supplies, uniforms, training materials, computer equipment, small equipment, computer software maintenance and general office supplies for all cafeterias.

Professional & Technical Services – $343K – Amount includes temporary staffing for free and reduced application processing and deposit pick-up service.

All Other Expenditures – $2.06 Million – All other expenditures include indirect cost, communications (postage/phone), cold storage, vehicle rental, and travel expense.

Analysis of the Fund

The School Nutrition Program will continue to operate as a self-sufficient, financially sound program.

Revenue and expense projections for the School Nutrition Services Fund for FY 2026 through FY 2028 are provided based on the following assumptions.

Revenue and Expenditure Forecast Assumptions

1. Revenues are based on an Est. 4-5% increase
2. Salary expenditures are based on an Est. 2-3% increase
3. Food Products are based on an Est. 2-2.5% increase
4. Other non-personnel costs are based on an Est. 1-2% increase

Fund Balance Assumptions

A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. School Nutrition proposed a student meal price increase for FY2025 to help cover rising costs and maintain the quality of meals. The last student lunch meal price increase was in FY2018, and the last student breakfast meal price increase was in FY2019.

SCHOOL NUTRITION SERVICES EXPENDITURES BY OBJECT

School Nutrition Fund - Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	10,636,583	13,210,515	15,984,269	18,655,978	19,495,635	839,657
Other Salary	279,730	1,371,763	297,419	601,957	797,659	195,702
Employee Benefits						
Health	3,265,448	3,074,085	3,117,585	-	4,599,398	4,599,398
Teachers Retirement (TRS)	908,163	1,041,560	1,004,921	-	1,506,696	1,506,696
Dental	93,691	79,793	79,383	-	118,953	118,953
Other Benefits	912,310	1,097,369	1,205,732	6,546,120	1,727,137	(4,818,983)
Total Personnel & Benefits	$ 16,095,924	$ 19,875,084	$ 21,689,308	$ 25,804,055	$ 28,245,478	$ 2,441,423
Non-Personnel Expenditures						
Professional & Technical Services	232,460	158,836	369,335	289,500	342,500	53,000
Property Services	1,398	143	2,320	14,580	13,000	(1,580)
Other Purchased Services	-	-	-	-	-	-
Supplies & Materials	11,052,558	21,284,813	22,095,091	28,120,152	24,537,354	(3,582,798)
Property	-	-	-	-	-	-
Utilities	12,269	15,873	16,570	16,000	16,000	-
Other	1,242	1,343,884	1,550,404	1,811,253	1,978,315	167,062
Textbooks	-	-	-	-	-	-
Field Trips & Travel	12,568	41,242	59,594	52,250	52,250	-
Equipment & Related	197,883	216,728	307,669	396,000	1,900,750	1,504,750
Total Non-Personnel Expenditures	$ 11,510,377	$ 23,061,519	$ 24,400,983	$ 30,699,735	$ 28,840,169	$ (1,859,566)
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	27,606,301	42,936,603	46,090,291	56,503,790	57,085,647	581,857

SCHOOL NUTRITION FUND FINANCIAL FORECAST

School Nutrition Fund - Expenditure Forecast

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Personnel Services					
Salary	18,655,978	19,495,635	20,266,130	8,902,622	21,292,103
Other Salary	601,957	797,659	-	-	-
Employee Benefits					
Health	-	4,599,398	-	-	-
Teachers Retirement (TRS)	-	1,506,696	-	-	-
Dental	-	118,953	-	-	-
Other Benefits	6,546,120	1,727,137	8,685,484	20,772,784	9,125,187
Total Personnel & Benefits	$ 25,804,055	$ 28,245,478	$ 28,951,615	$ 29,675,405	$ 30,417,290
Non-Personnel Expenditures					
Professional & Technical Services	289,500	342,500	-	-	-
Property Services	14,580	13,000	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies & Materials	28,120,152	24,537,354	22,338,299	22,785,065	23,240,766
Property	-	-	-	-	-
Utilities	16,000	16,000	-	-	-
Other	1,811,253	1,978,315	5,509,275	5,564,368	5,620,011
Textbooks	-	-	-	-	-
Field Trips & Travel	52,250	52,250	-	-	-
Equipment & Related	396,000	1,900,750	-	-	-
Total Non-Personnel Expenditures	$ 30,699,735	$ 28,840,169	$ 27,847,574	$ 28,349,433	$ 28,860,777
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -
Grand Total	56,503,790	57,085,647	56,799,189	58,024,838	59,278,067

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

Debt Policy

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

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

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

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

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

Long-term Debt

Governmental Activities

The School System's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. The School System had no unused line of credit or outstanding notes from direct borrowings or direct placements related to governmental activities as of June 30, 2023. In the event the School System is unable to make the principal and interest payments using proceeds from the Education Special Purpose Local Option Sales Tax (ESPLOST), the debt will be satisfied from a direct annual ad valorem tax levied upon all taxable property within the School System. Additional security is provided by the State of Georgia Intercept Program which allows for state appropriations entitled to the School System to be transferred to the Debt Service Account Custodian for the payment of debt. General obligation bonds are direct obligations and pledge the full faith and credit of the School System.

The School System has the following long-term debt payable as of June 30, 2023.

2011 Intergovernmental Agreement – City of Union City, Georgia

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

Annual debt service requirements to maturity as of June 30, 2023 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	Interest	P+I
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	$9,502,633	$6,742,144	$16,244,807

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, 2023:

	Outstanding 6/30/2022	Additions	Reductions	Outstanding 6/30/2023	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	11,878,330	-	2,375,667	9,502,663	2,375,667
Workers'compensation insurance claim	12,028,000	4,432,931	4,277,931	12,183,000	4,175,000
Other claims and judgements	504,000	664,206	994,396	173,810	173,810
Subscriptions Payable	9,015,945	4,467,000	3,889,989	9,592,956	3,524,193
Net OPEB liabilities	578,951,041	85,620,701	146,886,471	517,685,271	-
Net pension liabilities	481,981,956	1,294,311,970	244,191,145	1,532,102,781	-
Compensated absences	39,275,127	38,826,146	32,674,762	45,426,511	40,883,860
Total Governmental Activities	$ 1,133,634,399	$ 1,428,322,954	$ 435,290,361	$ 2,126,666,992	$ 51,132,530

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.

Bond Rating

Moody's Investors Services has assigned Fulton County Schools its Triple A credit rating (Aaa), which is highest for a government Body. Standard and Poor assigned Fulton County Schools a credit rating of AA+. Credit ratings represent the creditworthiness of corporations and government agencies. Investment professionals use the ratings to assess the likelihood a debt can be repaid. Ratings also help determine borrowing costs and the rate of interest paid.

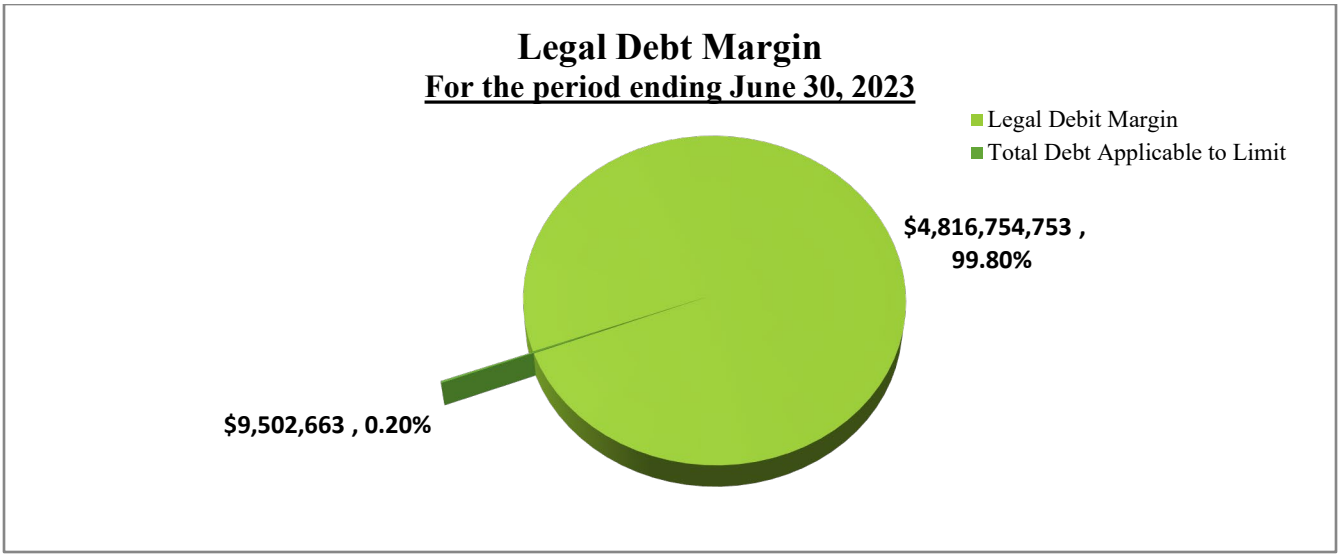
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the actuarial present value of projected benefit payments attributed to the past periods of employee service. After additions of $329,888,399 and deductions of $126,206,084, the OPEB liability is $517,685,271.

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, 2023, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,826,257,416 or $4.8 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 $9,502,663, which is the outstanding obligations, is well below the legal debt limit of $4,826,257,416. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2023 is $4,816,753. The School System is, therefore, operating at only 0.20 percent of its debt capacity, meaning 99.80 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 2019-2023 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)
Last Ten Fiscal Years

	June 30,				
	2019	**2020**	**2021**	**2022**	**2023**
Assessed Value [1]	$35,338,145,073	$37,303,434,077	$41,525,502,246	$46,007,499,527	$48,262,574,161
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,533,814,507	$3,730,343,408	$4,152,550,225	$4,600,749,953	$4,826,257,416
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	41,390,331	28,124,664	14,253,997	11,878,330	9,502,663
Less: Amount Reserved for Repayment of General Obligation Debt	4,205,299	-305,100.00	-	-	-
Total debt applicable to limit	37,185,032	28,429,764	14,253,997	11,878,330	9,502,663
Legal Debt Margin	$3,496,629,475	$3,701,913,644	$4,138,296,228	$4,588,871,623	$4,816,754,753
Total Net Debt Applicable to the Limit as a % of the Debt Limit	1.10%	0.80%	0.30%	0.26%	0.20%

Notes

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

Data Source
https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf
Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The district is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

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

Debt Service Fund - Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Revenue					
Local Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Other Revenue - Local	227	-	-	-	-
Transfers	-	-	-	-	-
Total Revenue	$ 227	$ -	$ -	$ -	$ -
Personnel Services					
Salary	-	-	-	-	-
Other Salary	-	-	-	-	-
Employee Benefits					
Health	-	-	-	-	-
Teachers Retirement (TRS)	-	-	-	-	-
Dental	-	-	-	-	-
Other Benefits	-	-	-	-	-
Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -
Non-Personnel Expenditures					
Professional & Technical Services	-	-	-	-	-
Property Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Property	-	-	-	-	-
Utilities	-	-	-	-	-
Other	12,127,640	-	-	-	-
Textbooks	-	-	-	-	-
Field Trips & Travel	-	-	-	-	-
Equipment & Related	-	-	-	-	-
Total Non-Personnel Expenditures	$ 12,127,640	$ -	$ -	$ -	$ -
Other Use of Funds					
Transfers Out	10,825	-	-	-	-
Principal & Interest Payments	-	-	-	-	-
Transfers In	(12,127,225)	-	-	-	-
Total Other Uses of Funds	$ (12,127,225)	$ -	$ -	$ -	$ -
Change in Fund Balance	$ (188)	$ -	$ -	$ -	$ -

CAPITAL PROGRAM

Capital Improvement Program

In addition to the operating budget for the school division, the School Board maintains a Capital Improvement Program which reflects school capital. The plan is included in the Informational Section and includes two sections: Capital Improvement Plan and Capital Maintenance Projects. The School Board receives updates on capital related items, improvements & maintenance projects, at regularly scheduled school board meetings.

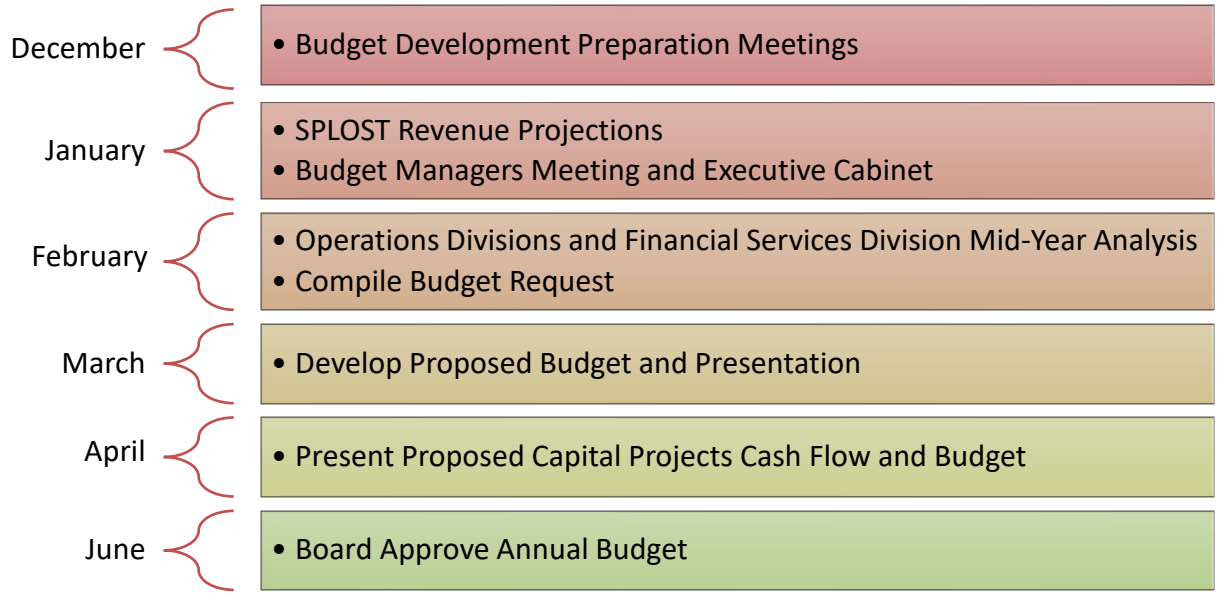
Budget Development Process

Fulton County Schools developed a five-year Capital Improvements Program (CIP) budget at the onset of a new or renewed Special Purpose Local Option Sales Tax (SPLOST) referendum. The Capital Improvements Program budget is multi-year in nature. The five-year CIP approved budget is adjusted, if applicable, annually based upon projected enrollment, revenues and facility needs. The annual budget update process provides an opportunity for the Fulton Board of Education to review the financial status of the program and to shift priorities and projects based upon updated revenue projections and facility needs.

Estimation Methodology

The projections are formulated based upon estimates of revenues and expenditures. Various forecasts are incorporated into the estimates as well as management's assumptions regarding the timing of project expenditures and revenues.

Capital Projects Budget Development Process Timeline



Capital Projects SPLOST Revenue Projections

Capital Projects Fund main source of revenue is SPLOST (Special Local Option Sales Tax). SPLOST is a five-year one cent sales tax authorized by referendum approved by the citizens of Fulton County.

Fulton County receipts the funds monthly. Updates to revenue projections occur annually and are currently based upon forecast information received from Georgia State University. Staff tracks a second independent forecast to monitor accuracy of projections. Two estimations are made, one by Fulton County Schools and one by Georgia State University.

Capital Projects Expenditure Projections

There are several departments responsible for managing the 16 budget categories associated with the expenditures. The department managers are allotted funds to project an annual budget for the remainder of the program, not to exceed the remaining available funds in any category. In February budget requests are submitted and brought together.

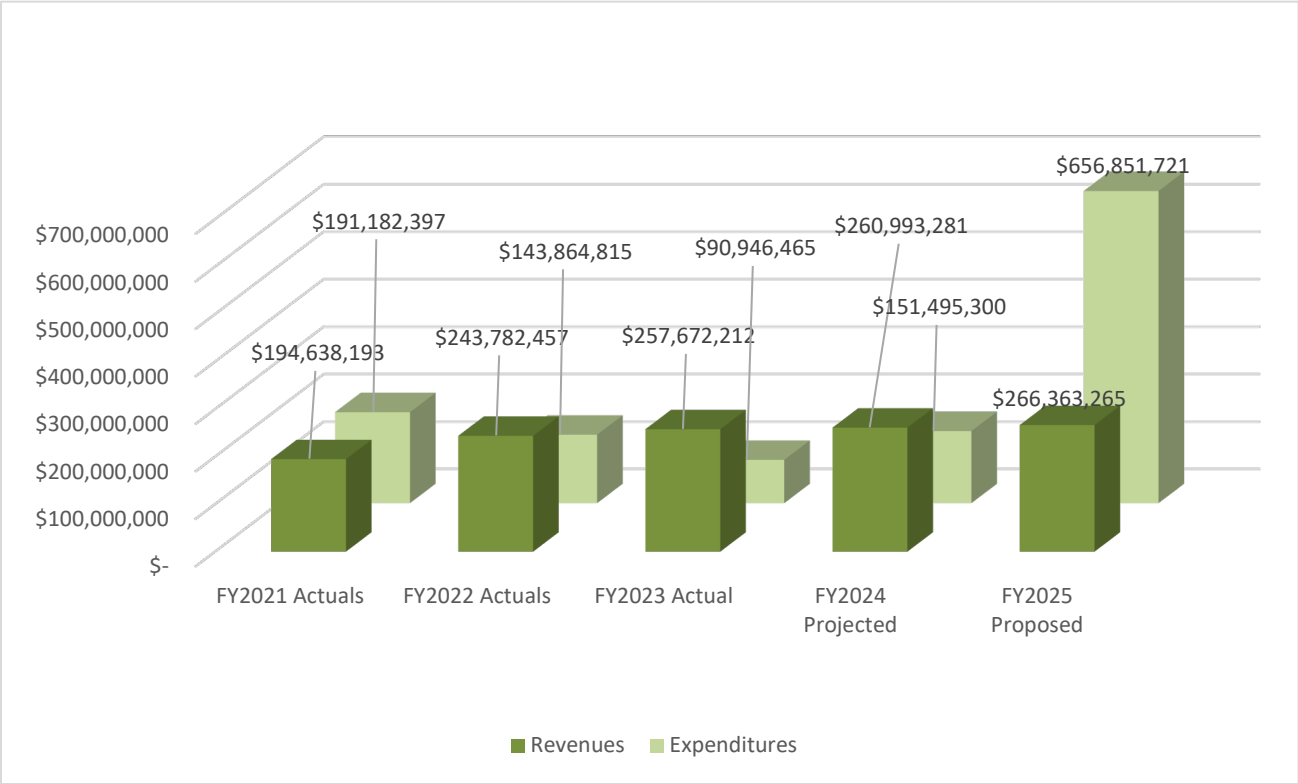
Develop Proposed Budget and Presentation

Information is compiled into the annual multi-year cash flow based upon updated revenue and expenditure projections. Funding surpluses and recommendations to balance the program are identified and consolidated in the multi-year cash flow for presentation to the Fulton County Board of Education for approval. The multi-year budget within the financial system is then updated by line item to align with the multi-year cash flow approved by the Fulton County Board of Education. During the annual budget process, the budget year will be pulled from the multi-year update and inserted into the overall budget summary for approval by the Fulton County Board of Education.

Capital Program Cashflows

The capital program cashflow projections can be found on pages 317-320.

REVENUES VS EXPENDITURES



The Fulton County Schools Program Management Department will plan and administer the design and construction of high-quality educational facilities for our School Communities. Working in teams with our design professionals, construction managers, and contractors, we will maintain high standards of safety, quality and performance. We will work cooperatively and in a pro-active manner with school communities and local governments to design and construct long-lasting, practical, and attractive new school buildings, additions to existing schools and support facilities -- safely, on schedule and within budget. We will renovate and upgrade existing facilities with equal commitment.

Project Type: The following is a list of existing programs within Fulton County Schools' capital program plan.

1. New Schools (NS) - construction of new buildings including schools and support buildings.
2. School Replacement (SR) - construction of new buildings as a replacement of an existing building/facility.
3. School Additions (SA) - addition, major renovation, or refurbishment of an existing building/facility.
4. Local School Needs (LN) - building improvement requests received from stakeholders and other members of the local school community (Examples - carpet replacement, landscaping, etc.). These requests are prioritized based on different criteria.
5. Land Purchase - purchase of land for future use. In some cases, the school site may not be known, and the expenditure is charged to an administration account.
6. No longer used for Capital IV
7. Debt Service/Transfers - expenditures resulting from bond and/or payment transfers to the Debt Service Fund which was generated to help support the capital program.
8. Furniture & Equipment - furniture and equipment needed for new and/or existing schools and support buildings.
9. Technology - purchase of computer hardware and other related technology equipment.
10. Transportation - purchase of school buses and other motor vehicles to be primarily used as transportation for students to and from school or school-related activities.
11. Security - expenditures associated with enhancing safety at school sites and location facilities.
12. Program Reserve - used to reflect risk or changes to the SPLOST IV revenue forecast.
13. Interest - expenditures associated with bond issuance cost, interest expense, and interest on notes payable.
14. Capital Operations Costs - expenditures associated with overseeing and managing the construction of the capital program projects.
15. Program Management - expenditures associated with program management service fees.
16. Project Reserve - captures savings from construction subprograms and funds budget increases with these same construction subprograms.

Summary Capital Projects Fund - Revenues and Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Fund Balance July 1, 20XX	158,004,728	161,765,018	261,682,660	428,408,407	537,906,388
Revenue					
Local Revenue	189,443,297	229,712,445	238,940,558	247,096,561	252,536,288
State Revenue	3,145,454	11,700,536	3,973,323	-	-
Federal Revenue	1,587,774	1,589,460	1,598,503	1,685,536	1,685,536
Other Revenue - Local	461,668	780,016	13,159,827	12,211,184	12,141,441
Total Revenue	$ 194,638,193	$ 243,782,457	$ 257,672,212	$ 260,993,281	$ 266,363,265
Expenditures					
Personnel Services					
Salary	2,194,464	2,653,628	2,558,993	2,886,835	3,629,223
Other Salary	31,402	82,123	6,745	21,288	54,117
Employee Benefits					
Health	185,080	253,990	230,015	340,391	447,322
Teachers Retirement (TRS)	369,305	513,345	497,518	568,486	753,945
Dental	5,708	10,322	9,273	9,420	9,743
Other Benefits	39,421	50,444	46,748	52,227	71,112
Total Personnel & Benefits	$ 2,825,381	$ 3,563,853	$ 3,349,292	$ 3,878,646	$ 4,965,461
Non-Personnel Expenditures					
Professional & Technical Services	21,142,274	11,189,459	14,895,742	14,802,298	47,136,837
Property Services	3,794,459	2,714,397	5,494,547	2,357,522	7,660,353
Other Purchased Services	2,983	5,343	8,011	5,902	6,100
Supplies & Materials	7,073	57,701	280,035	89,146	31,167
Property	-	-	-	-	-
Utilities	1,338,045	1,258,453	1,265,712	571,118	4,265,043
Other	4,062,303	4,062,303	4,062,523	4,064,523	4,064,206
Textbooks	-	-	-	-	-
Field Trips & Travel	1,243	5,896	4,547	3,502	1,400
Equipment & Related	158,008,636	121,007,410	61,586,057	125,722,642	588,721,155
Debt Service:					
Principal & Interest Payments	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Total Non-Personnel Expenditures	$ 188,357,016	$ 140,300,962	$ 87,597,173	$ 147,616,654	$ 651,886,260
Total Expenditures	$ 191,182,397	$ 143,864,815	$ 90,946,465	$ 151,495,300	$ 656,851,721
Excess (deficiency) of Revenue over (under) Expenditures	3,455,796	99,917,642	166,725,747	109,497,981	(390,488,456)
Other Financing Sources (Uses)					
Insurance Proceeds	304,493	-	-	-	-
Total Other Financing Sources	$ 304,493	$ -	$ -	$ -	$ -
Net Change in Fund Balance	3,760,290	99,917,642	166,725,747	109,497,981	(390,488,456)
Fund Balance June 30, 20XX	***$ 161,765,018***	***$ 261,682,660***	***$ 428,408,407***	***$ 537,906,388***	***$ 147,417,932***

Summary Capital Projects Fund - Revenues and Expenditures Forecast

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Fund Balance July 1, 20XX	428,408,407	537,906,388	147,417,932	76,062,471	41,586,120
Revenue					
Local Revenue	247,096,561	252,536,288	261,288,048	237,431,411	-
State Revenue	-	-	-	-	-
Federal Revenue	1,685,536	1,685,536	1,685,536	1,685,536	-
Other Revenue - Local	12,211,184	12,141,441	7,746,451	5,233,664	-
Total Revenue	$ 260,993,281	$ 266,363,265	$ 270,720,035	$ 244,350,611	$ -
Expenditures					
Personnel Services					
Salary	2,886,835	3,629,223	3,629,223	3,808,608	-
Other Salary	21,288	54,117	53,437	48,673	-
Employee Benefits					
Health	340,391	447,322	548,143	547,322	-
Teachers Retirement (TRS)	568,486	753,945	753,945	874,631	-
Dental	9,420	9,743	9,743	11,841	-
Other Benefits	52,227	71,112	76,851	113,011	-
Total Personnel & Benefits	$ 3,878,646	$ 4,965,461	$ 5,071,340	$ 5,404,086	$ -
Non-Personnel Expenditures					
Professional & Technical Services	14,802,298	47,136,837	25,093,548	26,957,803	-
Property Services	2,357,522	7,660,353	1,829,062	1,869,474	-
Other Purchased Services	5,902	6,100	6,100	6,200	-
Supplies & Materials	89,146	31,167	31,967	31,289	-
Property	-	-	-	-	-
Utilities	571,118	4,265,043	4,000,058	963,919	-
Other	4,064,523	4,064,206	4,064,203	4,061,883	-
Textbooks	-	-	-	-	-
Field Trips & Travel	3,502	1,400	1,600	1,576	-
Equipment & Related	125,722,642	588,721,155	301,977,620	239,530,733	-
Debt Service:					
Principal & Interest Payments	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Total Non-Personnel Expenditures	$ 147,616,654	$ 651,886,260	$ 337,004,156	$ 273,422,876	$ -
Total Expenditures	$ 151,495,300	$ 656,851,721	$ 342,075,496	$ 278,826,962	$ -
Excess (deficiency) of Revenue over (under) Expenditures	109,497,981	(390,488,456)	(71,355,461)	(34,476,351)	-
Other Financing Sources (Uses)					
Insurance Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	109,497,981	(390,488,456)	(71,355,461)	(34,476,351)	-
Fund Balance June 30, 20XX	***$537,906,388***	***$ 147,417,932***	***$ 76,062,471***	***$ 41,586,120***	***$ 41,586,120***

Capital Project - Revenues and Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	3,915	22,558	369,233	145,120	325,254	124.1%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 3,915	$ 22,558	$ 369,233	$ 145,120	$ 325,254	124.1%
Expenditures						
Personnel Services						
Salary	-	-	-	-	-	0.0%
Other Salary	-	-	-	-	-	0.0%
Employee Benefits						0.0%
Health	-	-	-	-	-	0.0%
Teachers Retirement (TRS)	-	-	-	-	-	0.0%
Dental	-	-	-	-	-	0.0%
Other Benefits	-	-	-	-	-	0.0%
Sub-Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	-	-	-	-	-	0.0%
Property Services	-	-	-	-	-	0.0%
Other Purchased Services	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	-	-	-	-	-	0.0%
Equipment & Related	371,957	-	773,955	-	-	0.0%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditures	$ 371,957	$ -	$ 773,955	$ -	$ -	0.0%
Total Expenditures	$ 371,957	$ -	$ 773,955	$ -	$ -	0.0%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	0.0%
Change in Fund Balance	(368,043)	22,558	(404,722)	145,120	325,254	124.1%

2017 SPLOST - Revenues and Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	63,949	6,384	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 63,949	$ 6,384	$ -	$ -	$ -	0.0%
Expenditures						
Personnel Services						
Salary	-	-	-	-	-	0.0%
Other Salary	-	-	-	-	-	0.0%
Employee Benefits						0.0%
Health	-	-	-	-	-	0.0%
Teachers Retirement (TRS)	-	-	-	-	-	0.0%
Dental	-	-	-	-	-	0.0%
Other Benefits	-	-	-	-	-	0.0%
Sub-Total Personnel & Benefits	$ -	$ -	$ -	$ -	$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	3,450	-	-	-	-	0.0%
Property Services	2,574	5,412	-	-	-	0.0%
Other Purchased Services	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	0.0%
Property	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	0.0%
Other	-	-	-	-	-	0.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	-	-	-	-	-	0.0%
Equipment & Related	10,189,349	58,618	-	-	-	0.0%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditures	$ 10,195,373	$ 64,030	$ -	$ -	$ -	0.0%
Total Expenditures	$ 10,195,373	$ 64,030	$ -	$ -	$ -	0.0%
Other Financing Sources						
Insurance Proceeds	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -	0.0%
Change in Fund Balance	(10,131,425)	(57,646)	-	-	-	0.0%

2022 SPLOST - Revenues and Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Revenue						
Local Revenue	189,443,297	229,712,445	-	-	-	0.0%
State Revenue	3,145,454	11,700,536	3,973,323	-	-	0.0%
Federal Revenue	1,587,774	1,589,460	794,730	-	-	0.0%
Other Revenue - Local	393,805	751,074	8,984,296	5,450,949	2,608,339	-52.1%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 194,570,330	$ 243,753,515	$ 13,752,350	$ 5,450,949	$ 2,608,339	-52.1%
Expenditures						
Personnel Services						
Salary	2,194,464	2,653,628	1,112,981	-	-	0.0%
Other Salary	31,402	82,123	3,119	-	-	0.0%
Employee Benefits						0.0%
Health	185,080	253,990	95,161	-	-	0.0%
Teachers Retirement (TRS)	369,305	513,345	216,677	-	-	0.0%
Dental	5,708	10,322	3,666	-	-	0.0%
Other Benefits	39,421	50,444	19,861	-	-	0.0%
Sub-Total Personnel & Benefits	$ 2,825,381	$ 3,563,853	$ 1,451,465	$ -	$ -	0.0%
Non-Personnel Expenditures						
Professional & Technical Services	21,138,824	11,189,459	5,326,862	128,839	542,170	320.8%
Property Services	3,791,885	2,708,985	5,115,642	390,874	207,832	-46.8%
Other Purchased Services	2,983	5,343	8,011	240	-	-100.0%
Supplies & Materials	7,073	57,701	268,115	65,418	-	-100.0%
Property	-	-	-	-	-	0.0%
Utilities	1,338,045	1,258,453	211,459	22,941	265,043	1055.3%
Other	4,062,303	4,062,303	844,088	-	4	0.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	1,243	5,896	1,518	504	-	-100.0%
Equipment & Related	147,447,330	120,948,792	44,448,055	64,185,405	169,040,738	163.4%
Debt Service:						
Principal & Interest Payments	-	-	-	-	-	0.0%
Principal Retirement	-	-	-	-	-	0.0%
Sub-Total Non-Personnel Expenditures	$ 177,789,685	$ 140,236,932	$ 56,223,751	$ 64,794,222	$ 170,055,787	162.5%
Total Expenditures	$ 180,615,066	$ 143,800,785	$ 57,675,216	$ 64,794,222	$ 170,055,787	162.5%
Other Financing Sources						
Insurance Proceeds	304,493	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	0.0%
Total Other Uses of Funds	$ 304,493	$ -	$ -	$ -	$ -	0.0%
Change in Fund Balance	14,259,757	99,952,730	(43,922,866)	(59,343,273)	(167,447,448)	182.2%

2027 SPLOST - Revenues and Expenditures

Description	FY 2024 Current	FY 2025 Proposed	Increase/ (Decrease)	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Revenue						
Local Revenue	247,096,561	252,536,288	2.2%	261,288,048	237,431,411	-
State Revenue	-	-	0.0%	-	-	-
Federal Revenue	1,685,536	1,685,536	0.0%	1,685,536	1,685,536	-
Other Revenue - Local	6,615,115	9,207,848	39.2%	7,746,451	5,233,664	-
Transfers	-	-	0.0%	-	-	-
Total Revenue	$ 255,397,212	$ 263,429,672	3.1%	$ 270,720,035	$ 244,350,611	$ -
Expenditures						
Personnel Services						
Salary	2,886,835	3,629,223	25.7%	3,629,223	3,808,608	-
Other Salary	21,288	54,117	154.2%	53,437	48,673	-
Employee Benefits						
Health	340,391	447,322	31.4%	548,143	547,322	-
Teachers Retirement (TRS)	568,486	753,945	32.6%	753,945	874,631	-
Dental	9,420	9,743	3.4%	9,743	11,841	-
Other Benefits	52,227	71,112	36.2%	76,851	113,011	-
Sub-Total Personnel & Benefits	$ 3,878,646	$ 4,965,461	28.0%	$ 5,071,340	$ 5,404,086	$ -
Non-Personnel Expenditures						
Professional & Technical Services	14,673,460	46,594,666	217.5%	25,093,548	26,957,803	-
Property Services	1,966,648	7,452,521	278.9%	1,829,062	1,869,474	-
Other Purchased Services	5,662	6,100	7.7%	6,100	6,200	-
Supplies & Materials	23,729	31,167	31.3%	31,967	31,289	-
Property	-	-	0.0%	-	-	-
Utilities	548,177	4,000,000	629.7%	4,000,058	963,919	-
Other	4,064,523	4,064,203	0.0%	4,064,203	4,061,883	-
Textbooks	-	-	0.0%	-	-	-
Field Trips & Travel	2,997	1,400	-53.3%	1,600	1,576	-
Equipment & Related	61,537,237	419,680,416	582.0%	301,977,620	239,530,733	-
Debt Service:			0.0%			
Principal & Interest Payments	-	-	0.0%	-	-	-
Principal Retirement	-	-	0.0%	-	-	-
Sub-Total Non-Personnel Exp.	$ 82,822,432	$ 481,830,473	481.8%	$ 337,004,156	$ 273,422,876	$ -
Total Expenditures	$ 86,701,078	$ 486,795,934	461.5%	$ 342,075,496	$ 278,826,962	$ -
Other Financing Sources						
Insurance Proceeds	-	-	0.0%	-	-	-
Transfers In	-	-	0.0%	-	-	-
Transfers Out	-	-	0.0%	-	-	-
Total Other Uses of Funds	$ -	$ -	0.0%	$ -	$ -	$ -
Change in Fund Balance	168,696,134	(223,366,262)	-232.4%	(71,355,461)	(34,476,351)	-

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

Scope of Work:	**THE Promise Career Institute at McClarin HS**
Project Manager:	**Chad Word**
Project Controls:	**Sola Mosuro**
Architect-Engineer:	**BRPH Architect-Engineers**
Contractor:	**Merit**
Project:	**SR-7801500 and LN-7801621**
Project Stage:	**Construction**
Remarks:	**Project to be complete for a Fall 2024 opening**

Project Description:

This is a complete renovation of the existing facility that includes full replacement of mechanical and electrical systems . A satellite campus of Atlanta Technical College (ATC) will be included in the renovation. The ATC scope will revolve around CTAE based curriculum in a dual enrollment.



Scope of Work:	**North Springs HS replacement**
Project Manager:	**Matt Hines**
Project Controls:	**Vignesh Radhakrishnan**
Architect-Engineer:	**Collins Cooper Carusi Architects**
Contractor:	**TBD**
Project:	**LN-7007521 and SR-7007600**
Project Stage:	**Construction Procurement - Site package**
Remarks:	**Project to be complete for a Fall 2027 opening**

Project Description:

North Springs HS is a unique multistory school design for Fulton County Schools based on the site conditions. This school design was developed to specifically address keeping the existing school in place during construction of the new facility. The new school will open Fall of 2027 and the sports fileds will be ready for fall of 2028.



Scope of Work:	**Conley ES – School Replacement**
Project Manager:	**Chad Word**
Project Controls:	**Sola Mosuro**
Architect-Engineer:	**Collins Cooper Carusi Architects**
Contractor:	**Bowan & Watson, Inc.**
Project:	**SR-5009500**
Project Stage:	**Construction**
Remarks:	
	Project to be complete for a Fall 2025 opening

Project Description:

Conley Hills ES is the multistory school prototype design for Fulton County Schools. This prototype was developed to specifically address the limited availability of large land parcels within the county. The compact plan organization offers the same programmatic spaces and site amenities found in other Fulton County Elementary School prototypes but within the constraints of a smaller footprint.

On this site, the school is organized in a linear north-south direction with K-5 classrooms stacked within the south wing, and core functions to north: Music, Gymnasium, and Cafetorium on grade with Media Center/Administrative Suites stacked at this end of the building. This stacking organization creates a vertical column of core spaces which can be isolated and secured from the classroom spaces for after-schools and community use functions.



Scope of Work:	**SL Lewis ES – School Replacement**
Project Manager:	**Chad Word**
Project Controls:	**Sola Mosuro**
Architect-Engineer:	**Collins Cooper Carusi Architects**
Contractor:	**TBD**
Project:	**SR-5043600**
Project Stage:	**Construction Procurement**
Remarks:	**Fall of 2026 school opening**

Project Description:

SL Lewis ES is the multistory school prototype design for Fulton County Schools. This prototype was developed to specifically address the limited availability of large land parcels within the county. The compact plan organization offers the same programmatic spaces and site amenities found in other Fulton County Elementary School prototypes but within the constraints of a smaller footprint.

On this site, the school is organized in a linear north-south direction with K-5 classrooms stacked within the south wing, and core functions to north: Music, Gymnasium, and Cafetorium on grade with Media Center/Administrative Suites stacked at this end of the building. This stacking organization creates a vertical column of core spaces which can be isolated and secured from the classroom spaces for after-schools and community use functions.



PENSION FUND - SUMMARY

The School System's employees either belong to the Teachers Retirement System of Georgia (TRS), which is a cost-sharing multiple employer public employees' retirement system or the Fulton County School Employees Pension Plan (Local Plan), a single employer defined benefit pension plan. The net pension liability, total pension liability, and related deferred outflows of resources and deferred inflows of resources for the TRS pension plan and the Local Plan are summarized as follows:

	TRS	Local Plan	Total
Net Pension Liability	$ 1,476,213,040	$ 55,889,741	$1,532,102,781
Total Pension Liability	-	553,282,984	553,282,984
Deferred outflows of resources related to pensions	705,688,983	29,769,097	735,458,080
Deferred inflows of resources related to pensions	29,880,751	-	29,880,751
Pension expense	206,160,178	31,509,442	237,669,620

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers Retirement System of Georgia (TRS) and the Fulton County School Employees Pension Plan and additions to/deductions from these plans fiduciary net position has been determined on the same basis as they are reported by these plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions –

At June 30, 2023, the School System reported a liability for its proportionate share of the net pension liability that reflected a reduction for support provided to the School System by the State of Georgia for certain public school support personnel.

The amount recognized by the School System as its proportionate share of the net pension liability, the related State of Georgia support, and the total portion of the net pension liability that was associated with the School District were as follows:

District's proportionate share of the net pension liability	$ 1,476,213,040
State of Georgia's proportionate share of the net pension liability associated with the School System	870,248
Total	$ 1,477,083,288

The net pension liability was measured as of June 30, 2022. The total pension used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2021. An expected total pension liability as of June 30, 2021 was determined using standard roll-forward techniques. The District's proportion of the net pension liability was based on contributions to TRS during the fiscal year ended June 30, 2022. At June 30, 2022, the District's proportion was 4.546120%, which was a decrease of 0.074294% from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized total pension expense of $237,669,620 ($206,160,178 for the TRS Plan and $31,509,442 for the Local Pension Plan) and expense of $96,601 (pertaining to the TRS Plan) for support provided by the State of Georgia for certain support personnel. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions (TRS) from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resource
Changes in proportion and differences between School System contributions and proportionate share of contributions	$15,942	$22,196,717
Differences between expected and actual experience	61,277,970	7,684,034
Changes of assumptions	222,217,164	-
Contributions made by the School System subsequent to the measurement date	132,144,043	-
Net difference between projected and actual earnings on pension plan investments	290,033,864	-
Total	$705,688,983	$29,880,751

Actuarial assumptions: The total pension liability as of June 30, 2021 (measurement date) was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.50%
Salary increases 3.00 – 8.75%
Investment rate of return 7.25%, net of pension plan investment expense, including inflation
Postretirement benefit increases 1.5% annually

Postretirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Postretirement mortality rates for disability

retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% as used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 projection scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.

Pension Fund - Revenues and Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	435,279,404	543,471,884	460,853,794	497,393,243	515,425,255	3.6%
Revenue						
Local Revenue	-	-	-	-	-	0.0%
State Revenue	-	-	-	-	-	0.0%
Federal Revenue	-	-	-	-	-	0.0%
Other Revenue - Local	144,409,227	(44,808,897)	74,708,139	59,834,782	62,902,076	5.1%
Transfers	-	-	-	-	-	0.0%
Total Revenue	$ 144,409,227	$ (44,808,897)	$ 74,708,139	$ 59,834,782	$ 62,902,076	5.1%
Expenditures						
Personnel Services						
Salary	277,139	306,544	384,012	387,752	418,787	8.0%
Other Salary	206	771	588	515	515	0.0%
Employee Benefits						
Health	47,345	44,793	50,180	66,768	69,264	3.7%
Teachers Retirement (TRS)	52,823	56,613	75,441	75,484	87,024	15.3%
Dental	716	675	(4,130)	1,399	690	-50.7%
Other Benefits	5,257	5,857	7,169	7,588	8,267	9.0%
Total Personnel & Benefits	$ 383,486	$ 415,252	$ 513,260	$ 539,506	$ 584,547	8.3%
Non-Personnel Expenditures						
Professional & Technical Services	1,510,783	881,702	233,230	1,686,445	1,414,330	-16.1%
Property Services	2,744	-	-	5,000	5,000	0.0%
Other Purchased Services	-	75,367	-	-	-	0.0%
Supplies & Materials	1,674	11,330	12,152	26,360	11,360	-56.9%
Property	-	-	-	-	-	0.0%
Utilities	2,280	433	3,425	4,000	3,500	-12.5%
Payment to 3rd Parties	-	555,144	-	-	-	0.0%
Other	34,310,141	35,508,956	37,175,580	39,372,761	39,761,823	1.0%
Textbooks	-	-	-	-	-	0.0%
Field Trips & Travel	2,568	12,023	2,926	15,725	15,725	0.0%
Equipment & Related	3,072	348,987	228,118	152,972	303,472	98.4%
Total Non-Personnel Expenditures	$ 35,833,261	$ 37,393,941	$ 37,655,431	$ 41,263,263	$ 41,515,210	0.6%
Total Expenditures	$ 36,216,747	$ 37,809,193	$ 38,168,690	$ 41,802,770	$ 42,099,757	0.7%
Excess (deficiency) of Revenue over (under) Expenditures	108,192,480	(82,618,090)	36,539,449	18,032,012	20,802,319	15.4%
Fund Balance June 30, 20XX	$ 543,471,884	$ 460,853,794	$ 497,393,243	$ 515,425,255	$ 536,227,574	4.0%

Pension Fund - Revenues and Expenditures

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Fund Balance July 1, 20XX	497,393,243	515,425,255	536,227,574	557,012,684	577,793,816
Revenue					
Local Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Federal Revenue	-	-	-	-	-
Other Revenue - Local	59,834,782	62,902,076	62,902,076	62,902,076	62,902,076
Transfers	-	-	-	-	-
Total Revenue	$ 59,834,782	$ 62,902,076	$ 62,902,076	$ 62,902,076	$ 62,902,076
Expenditures					
Personnel Services					
Salary	387,752	418,787	418,787	418,787	418,787
Other Salary	515	515	515	515	515
Employee Benefits					
Health	66,768	69,264	78,874	78,874	78,874
Teachers Retirement (TRS)	75,484	87,024	91,254	95,232	98,541
Dental	1,399	690	690	690	690
Other Benefits	7,588	8,267	8,267	8,267	8,267
Total Personnel & Benefits	$ 539,506	$ 584,547	$ 598,387	$ 602,365	$ 605,674
Non-Personnel Expenditures					
Professional & Technical Services	1,686,445	1,414,330	1,417,699	1,417,699	1,417,699
Property Services	5,000	5,000	5,000	5,000	5,000
Other Purchased Services	-	-	-	-	-
Supplies & Materials	26,360	11,360	11,360	11,360	11,360
Property	-	-	-	-	-
Utilities	4,000	3,500	3,500	3,500	3,500
Payment to 3rd Parties	-	-	-	-	-
Other	39,372,761	39,761,823	39,761,823	39,761,823	39,761,823
Textbooks	-	-	-	-	-
Field Trips & Travel	15,725	15,725	15,725	15,725	15,725
Equipment & Related	152,972	303,472	303,472	303,472	303,472
Total Non-Personnel Expenditures	$ 41,263,263	$ 41,515,210	$ 41,518,579	$ 41,518,579	$ 41,518,579
Total Expenditures	$ 41,802,770	$ 42,099,757	$ 42,116,966	$ 42,120,945	$ 42,124,253
Excess (deficiency) of Revenue over (under) Expenditures	18,032,012	20,802,319	20,785,110	20,781,132	20,777,823
Fund Balance June 30, 20XX	$ 515,425,255	$ 536,227,574	$ 557,012,684	$ 577,793,816	$ 598,571,639

SPECIAL REVENUE FUND

The Fulton County School System recognizes that valuable supplemental funding for our instructional programs is provided by grants from various outside agencies and organizations, including state and federal agencies, as well as private organizations. The tentative grant information presented here represents an early estimate of the grant programs expected for FY2025 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 2024-2025. Until a grant application is officially approved by a grantor, there is still a level of uncertainty regarding funding, especially with the numerous grants that our school system is awarded.

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

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

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

SPECIAL REVENUE FUNDS

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

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

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

FEDERAL GRANTS

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

SPECIAL REVENUE NARRATIVES

Special revenue is projected to be $88,674,820 for FCS in FY 2025. FCS receives federal aid for requirements as identified in Every Student Succeeds Act (ESSA), special education school programs under the Individuals with Disabilities Education Act (IDEA), ESSER, and other federal programs.

EVERY STUDENT SUCCEEDS ACT (ESSA) FUNDING

Federal aid is received for special programs identified under Every Student Succeeds Act (ESSA). These titled grants include funding for basic programs, remedial reading, and math services for identified students, educational technology resources, and retaining highly qualified teachers.

TITLE I–A, EVERY STUDENT SUCCEED ACT (ESSA)

This grant is used to provide federal funds through the Georgia Department of Education to local educational agencies (LEA) and public schools with high numbers or percentages of children who are poverty eligible to help ensure that all children meet challenging State academic content and student achievement standards. The revenue estimate for FCS in FY 2025 is $22,923,810.

During the FY25 school year, we anticipate the number of students served including private students will increase from 30,857 to 30,978 (121 increase) due to the addition of one school; Amana Academy, the removal of one school; S. L. Lewis Elementary, and 29 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 FY25, the number of CEP schools is 29.

For FY25, forty-eight schools will participate in the Consolidation of Funds Initiative. These funds are added to the schools' general fund budget, which eliminates Title I-A statutory requirements and gives flexibility in how funds are used to ensure students meet challenging state academic standards.

$42 decrease per student in CEP schools with 100% poverty level (from $580 in FY24 to $538 in FY25)

$46 decrease per student in schools 75% - 94% poverty level (from $579 in FY24 to $533 in FY25)

$60 decrease per student in schools below 75% poverty level (from $578 in FY24 to $518 in FY25)

Schools served: 56 traditional schools, 7 private and 4 neglected institutions. One new Title I school was added: Amana Academy.

TITLE I-A, SCHOOL IMPROVEMENT

This grant is used for schools identified for school improvement, corrective action, and restructuring for activities under section 1116(b) and provides local educational agencies adequate resources to substantially raise the achievement of students in their lowest-performing schools.

TITLE I-A, SCHOOL IMPROVEMENT SUCCESS GRANT

Supporting Unlimited Critical and Comprehensive Education Success for Students (SUCCESS) provides financial resources to local educational agencies (LEAs) on behalf of Title I schools identified as Comprehensive Support and Improvement (CSI), and Targeted Support and Improvement (TSI), as defined by Every Student Succeeds Act (ESSA). The purpose of the SUCCESS Grant is to provide opportunities for identified schools to compete for funds to ensure the necessary infrastructure and supports are available for leaders, teachers, and families to meet the needs of each student, while focusing on specific subgroups.

TITLE II-A, IMPROVING TEACHER QUALITY

The purpose of this program is to increase the academic achievement of all students by helping schools and school districts improve teacher and principal quality and ensure that all teachers are highly qualified.

TITLE II-A, ADVANCED PLACEMENT GRANT

This grant provides financial support for teachers to receive training during the summer to teach Advanced Placement (AP) courses during the school year for schools that currently offer the fewest number of AP courses.

TITLE III-A, ENGLISH LEARNERS

This grant is used to ensure that Limited English Proficient (ELL) students or English language learners, including immigrant students, develop English proficiency and meet the same academic achievement standards that all other students are expected to meet.

Title III-A, LANGUAGE INSTRUCTION FOR IMMIGRANT STUDENTS

Funding is made available to eligible local educational agencies (LEAs) to provide supplementary programs and services to limited English proficient (LEP) students, known as English learners (ELs). The purpose of the subgrants is to assist English-learning students to acquire English and achieve grade-level and graduation standards.

Title IV – PART A STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The grant provides funds for programs and activities to improve 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.

INDIVIDUALS WITH DISABILITES EDUCATION ACT (IDEA)

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

IDEA 611 – SPECIAL EDUCATION FLOW-THROUGH

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

IDEA 619 – SPECIAL EDUCATION AGES 3-5

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

HIGH-COST FUND POOL

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

SPECIAL EDUCATION – GEORGIA PARENT MENTOR PARTNERSHIP GRANT

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 ARP 611 – SPECIAL EDUCATION FLOWTHROUGH

The purpose of supplemental relief is to prevent, prepare for, and respond to coronavirus.

IDEA ARP 619 – SPECIAL EDUCATION AGES 3-5

The purpose of supplemental relief is to prevent, prepare for, and respond to coronavirus.

VOCATIONAL EDUCATION GRANTS

CTE – PERKINS IV GRANT – PROGRAM IMPROVEMENT

The purpose of this grant is to develop, implement, and maintain programs for middle and high school students interested in specific careers.

CTAE – PERKINS PLUS RESERVE

This grant provides funding for career and technical education utilizing guidelines and regulations given by federal and state agencies. The grant is for registration fees for CTE End of Pathway assessments.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND ACT (ESSER)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law by President Trump on March 27, 2020. The funding allows states to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for

all students, and additional activities authorized by federal elementary and secondary education laws. The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act signed into law by President Donald Trump on December 27, 2020, provides additional funding for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

ESSER CARES – CTAE SUPERVISION

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – CTAE Extended Day

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – CTAE Youth Apprenticeship

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – CTAE Ag Extended Day

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – CTAE Ag Extended Year

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – CTAE Ag Young Farmer

Funds are to support CTE teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities.

ESSER CARES – SPECIAL EDUCATION SUPPLEMENTAL RELIEF

To offset the impacts of revenue decreases due to COVID-19 and increased costs of special education services due to COVID-19.

ESSER CARES – SCHOOL NURSE

To hire and retain nurses to coordinate health and safety procedures and purchases supplies for school nurse clinic. To provide equipment and training to establish and/or enhance telehealth services for schools.

ESSER II – CRRSA ACT

Provide education funding to state education agencies and local education agencies to support schools as they are dealing with effects of the COVID-19 Pandemic. Funds are to be used for mental and physical health, supplemental learning/addressing learning loss, continuity of core staff and services, etc.

ESSER III – AMERICAN RESCUE PLAN

The American Rescue Plan (ARP)Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds allow LEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic.

ESSER III – ARP – LEA

To provide educational funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. Funds can be used to address at-risk student populations, school meals, and etc.

ESSER III – ARP – RESIDENTIAL TREATMENT CENTERS

The purpose is to purchase items in response to COVID-19.

ESSER III – ARP – LL – READINESS IN LITERACY

This grant will fund release time for teachers at targeted schools, manipulatives, and materials for teachers to employ in developing student reading abilities and a dyslexia endorsement led by Metro RESA for ELA program specialists.

ESSER III – ARP – PFEA Charter School Facilities

Funds for the purpose of expense associated with the purchase, lease, renovation, or construction of the school facilities and to purchase vehicles to transport students to and from the charter school.

ESSER III – ARP – Opportunity Grants

Paying the costs for teachers to attend training to build teacher capacity for accelerated and integrated learning.

ESSER III – ARP – Homeless II

Identifying homeless children and youth and providing homeless children and youth with (A) wrap-around services in light of the challenges of COVID -19; and (B) assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

ESSER III – CTAE STEM/STEAM

Support the professional learning experiences for STEM/STEAM teachers resulting in the integration of content through project-based learning experiences.

OTHER FEDERAL REVENUES

Other federal grants are received for specific purposes including Education for Homeless, STOP the Violence, National Endowment, COSSAP, Bulletproof Vest, Law Enforcement, and National Clean Diesel, Stronger Connections, and School-Based Health Center Planning, Supply Chain Assistance, and Local Food for Schools Cooperative funding.

EDUCATION FOR HOMELESS CHILDREN AND YOUTH

This grant is used to assist students who are homeless and in transition while attending Fulton County Schools. The assistance comes in the form of tutoring, afterschool programs, assistance with immunizations, transportation, enrollment, school supplies, uniforms, etc.

STOP THE VIOLENCE

The purpose is to implement a Threat Assessment protocol in FCS.

NATIONAL ENDOWMENT

Grant award from the National Endowment for the Arts to create five videos focusing on middle school standards continuing to support remote learning and enhancing existing learning resources offered by the Museum.

COSSAP

To develop, implement, or expand comprehensive efforts to identify respond to, treat, and support those impacted by illicit opioids, stimulants, and other drugs of abuse.

BULLETPROOF VEST

To reimburse states, counties, federally recognized tribes, cities, and local jurisdictions up to 50% of the cost of body armor vests purchased for law enforcement officers.

STOP THE VIOLENCE II

The purpose to implement a Threat Assessment protocol in FCS.

LAW ENFORCEMENT

To fund an immersive training system where officers can build their knowledge and skills through use of force and de-escalation simulations in virtual training environment.

EPA 2021 DIESEL EMISSIONS REDUCATION ACT (DERA)

The purpose of these funds is to scrap and replace ten buses.

NATIONAL CLEAN DIESEL FUNDING ASSISTANCE

This federal grant aids the district in its efforts to procure 46 propane buses in Fall 2022 and reduce diesel emissions and exposure in Fulton County, Georgia.

Stronger Connections Grant

Allow for the development of a competitive grant process for local education agencies to apply for funds to implement strategies to create safe and healthy learning environments for all students.

School-Based Health Center Planning Grant

Provide funding to support the planning, infrastructure/space renovations, start-up staffing, and start-up medical supplies for School Based Health Centers for approved Title I schools in Georgia.

Supply Chain Assistance Grant

USDA grants to school systems for assisting schools experiencing issues with supply chain disruptions.

Local Food for Schools (LFS) Cooperative

To increase purchasing of local and regional foods for distribution to schools.

SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

Special Revenue Fund - Revenue and Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Fund Balance July 1, 20XX	402,002	$ (6,484,123)	$ 105,038	$ 359,575	$ 359,575	0
Revenue						
Local Revenue	-	-	-	-	-	-
State Revenue	8,381,737	7,765,049	8,348,975	10,588,215	9,200,000	9,200,000
Federal Revenue	76,724,424	145,771,005	127,744,586	173,272,860	79,474,820	60,931,828
Other Revenue - Local	413,018	751,743	1,177,417	2,076,096	-	-
Transfers	-	-	-	-	-	-
Total Revenue	$85,519,180	$154,287,797	$137,270,978	$185,937,171	$88,674,820	$ 70,131,828
Expenditures						
Instruction	48,623,080	81,176,876	69,939,813	79,464,182	53,544,387	(25,919,795)
Pupil Services	10,832,793	12,511,033	14,339,492	29,067,356	11,866,943	(17,200,413)
Improvement of Instructional	2,566,685	10,498,685	15,166,889	27,960,542	4,580,893	(23,379,649)
Educational Media Services	650,565	417,064	444,291	431,865	-	(431,865)
Staff Development - Personne	5,341,550	6,884,708	16,104,575	23,664,388	12,931,532	(10,732,856)
Federal Administration	1,355,905	1,383,354	1,503,658	1,920,614	1,729,579	(191,035)
General Administration	2,508,855	10,134,415	10,993,157	12,060,635	6,852,043	(5,208,592)
School Administration	2,851,738	2,930,081	2,692,195	2,655,503	234,500	(2,421,003)
Support Services - Business	97,787	587,524	559,775	1,106,678	98,897	(1,007,781)
Maintenance and Operation	14,796,375	17,662,722	3,419,013	2,774,341	156,000	(2,618,341)
Student Transportation	1,742,934	608,522	1,355,478	2,922,439	63,000	(2,859,439)
Support Services - Central	494,115	2,663,748	830,280	3,342,668	256,813	(3,085,855)
Other Support Services	21,753	16,805	74,073	357,132	-	(357,132)
School Nutrition Program	1,267,642	1,078,595	852,601	1,298,398	-	(1,298,398)
Construction & Capital Exp.	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Fac. Acquisition & Constr. Ser	22,308	46,000	-	106,295	-	(106,295)
Other Outlays	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	$93,174,086	$148,600,132	$138,275,290	$189,133,036	$92,314,586	$ (96,818,450)
Excess (deficiency) of Revenue over (under) Expenditures	$ (7,654,905)	$ 5,687,665	$ (1,004,312)	$ (3,195,865)	$ (3,639,766)	$ 166,950,279
Other Financing Sources (Uses)						
Other Uses	-	-	-	-	-	-
Transfers In	768,780	901,496	1,308,415	3,195,865	3,639,766	3,875,878
Transfers Out	-	-	(49,566)	-	-	-
Total Other Financing Source	768,780	901,496	1,258,849	3,195,865	3,639,766	3,875,878
Net Change in Fund Balances	(6,886,125)	6,589,161	254,537	0	0	170,826,157
Fund Balance June 30, 20XX	$ (6,484,123)	$ 105,038	$ 359,575	$ 359,575	$ 359,575	$ 170,826,157

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Elementary & Secondary Education Act (ESEA)					
Title I-A, Every Student Succeed Act (ES	23,368,385	23,005,368	26,330,861	31,384,273	22,923,810
Title I-A, General Administration	-	-	-	-	-
Title I-A, School Improvement	850,466	828,874	1,266,967	1,289,954	1,675,000
Title I-A, SIG Digital Learning	455,606	-	-	-	-
School Improvement 1003G (Banneker	1,166,621	121,681	-	-	-
Title I-A, School Improvement Success (	-	198,871	428,703	625,000	-
Title II-A, Improving Teacher Quality	2,571,629	3,085,864	3,166,583	4,919,682	3,134,166
Title II-A, Advanced Placement Grant	13,446	8,582	14,573	14,852	11,000
Title I- A, GA Systems of Continuous Im	122,039	24,194	-	-	-
Title III-A, English Learners	972,950	772,106	901,401	1,306,525	937,543
Math and Science Partnership	-	-	-	-	-
Title III-A, Immigrant	-	13,022	2,204	78,461	-
Title IV-A, Student Support and Acaden	1,790,225	1,386,720	2,272,078	2,352,597	2,000,000
Federal Administrative Consolidation	-	-	-	-	-
ESEA Sub-Total	$31,311,368	$29,445,282	$34,383,370	$41,971,345	$30,681,519
Individuals with Disabilities Education Act (IDEA)					
High Cost Fund Pool	374,298	385,822	351,881	385,822	385,822
IDEA 619 - Special Education - Ages 3-5	432,260	420,385	430,622	478,524	710,698
IDEA 611 - Special Education Flowthrou	14,345,992	13,011,399	21,209,560	38,209,824	26,175,312
IDEA Supplemental Relief	-	153,257	-	-	-
Special Education - Parent Mentor	-	(748,131)	-	18,400	18,400
IDEA - Capacity Building Grant	-	-	-	75,000	-
IDEA ARP 611 - Special Education Flowt	-	2,190,404	2,136,388	92,406	-
IDEA ARP 619 - Special Education - Ages	-	73,452	175,969	35,884	-
IDEA, Special Education Sub-Total	$15,152,550	$15,486,587	$24,304,420	$39,295,860	$27,290,232
Vocational Education					
CTE - Perkins IV Grants - Program Impro	-	-	-	-	-
CTE Perkins IV Plus Reserve	-	-	-	-	-
CTAE - Perkins IV - Carryover	91,469	-	-	-	-
CTE - Perkins V Grants - Program Impro	757,279	826,916	753,447	876,268	876,000
CTE - Perkins V Plus Reserve	23,224	24,885	25,000	24,824	25,000
CTE - Perkins V Carryover	-	67,879	43,191	-	-
Vocational Education - Sub-Total	$ 780,503	$ 919,681	$ 821,638	$ 901,092	$ 901,000
Emergency Relief Fund Act (ESSER)					
ESSER III - ARP - Homeless Children and	-	51,342	147,325	599,013	-
Pre-K Lottery POWER Supplemental Pay	162,320	323,549	-	-	-
ESSER II - Employee Retention Bonus	12,328,203	-	-	-	-
ESSER I	14,814,170	2,689,384	552,132	-	-

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
ESSER I - SEA Reserve Grant	5,047	369	-	-	-
ESSER I - CTAE Extended Day	26,918	-	-	-	-
ESSER I - CTAE Supervision	5,725	11,354	-	-	-
ESSER I - CTAE Youth Apprenticeship	3,625	-	-	-	-
ESSER I - Agriculture Extended Day	1,552	-	-	-	-
ESSER I - Agriculture Extended Year	1,025	-	-	-	-
ESSER I - Agriculture Young Farmer	502	-	-	-	-
ESSER I - Special Education Supplement	432	150,118	207	-	-
ESSER I - SA Reserves	442,135	1,198,545	197,931	-	-
ESSER I - Connectivity Grant	6,278	-	-	-	-
ESSER I - School Nurse	-	173,015	20,891	-	-
ESSER II - CRRSA ACT - LEA	-	46,140,163	22,259,505	6,798,938	-
ESSER II - Residential Treatment Center	-	21,944	-	-	-
ESSER III - ARP - LEA	-	46,869,232	42,123,674	79,997,919	20,512,069
ESSER III - ARP - LL - Residential Treatment Centers	-	21,944	-	-	-
ESSER III - ARP - LL - Readiness In Literacy	-	25,044	190,333	-	-
ESSER III - ARP - Opportunity Grants	-	6,009	27,613	198,793	-
ESSER III - ARP - PFEA Charter School Facilities	-	-	187,108	299,174	-
ARP Act - Childcare and Development Block Grant	-	-	434,958	-	-
ESSER III - ARP - LL CTAE STEM/STEAM	-	-	-	20,000	-
ESSER II - Custodian Supplement	-	-	-	384,852	-
ESSER III - ARP - LL - Electric Vehicle	-	-	-	75,000	-
ESSER III - ARP - K-5 Numeracy Development Grant	-	-	-	99,998	-
ESSER Sub-Total	$ 455,549	$94,606,015	$65,007,262	$87,294,824	$20,512,069
Other Federal Funds					
Federal Charter School COVID-19 Relief	538,387	1,052,333	-	-	-
Education for Homeless Children and Y	42,850	89,384	81,319	163,364	90,000
Threat Assessment and Technology Rep	25,854	2,226	-	-	-
Prevention and Mental Health Training	81,311	57,397	-	-	-
COPS Office School Violence Prevention	315,148	86,938	-	-	-
STOP The Violence	56,884	187,256	71,756	235,819	-
National Endowment	-	-	14,991	-	-
COSSAP	-	14,999	10,007	-	-
Bulletproof Vest	-	-	10,150	-	-
STOP The Violence II	-	-	74,239	922,006	-
Law Enforcement	-	-	-	100,000	-
EPA 2021 Diesel Emissions Reducation	-	-	-	250,000	-
USDA - Fresh Fruits & Vegetables (Oper	502,384	746,454	726,736	801,101	-

SPECIAL REVENUE FUND - FEDERAL REVENUE

Special Revenue Funds - Federal Revenues

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
USDA - Fresh Fruits & Vegetables (Adm	27,785	455	2,981	-	-
School-Based Health Center Planning G	-	-	-	10,000	-
National Clean Diesel Funding Assistan	-	-	1,144,492	-	-
Stronger Connections	-	-	-	248,586	-
Students Against Destructive Decisions	-	-	-	-	-
Other Federal Funds - Sub-Total	$ 1,052,216	$ 1,185,109	$ 2,136,672	$ 2,730,876	$ 90,000

SPECIAL REVENUE FUND - STATE REVENUE

Special Revenue Funds - State Revenues

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
State Grants					
PreKindergarten Program	7,509,885	7,654,153	8,195,472	8,170,158	9,200,000
Pre-K Summer Transition	377,000	105,182	105,312	-	-
Law Enforcement Training Program	-	-	-	100,000	-
GA School Bus Retrofit	481,018	-	-	-	-
GA Council for the Arts	5,000	5,000	5,000	5,000	-
CTE-Program Improvement	-	-	-	-	-
CTAE - Perkins IV - Carryover	91,469	-	-	-	-
CTE - Perkins V Carryover	-	67,879	43,191	-	-
Graduates Ready to Attain	-	-	-	-	-
Tiny Grant Awards	-	-	-	-	-
Stuff the Bus	8,833	715	-	-	-
Fulton Cty Arts and Culture	-	-	-	-	-
State Revenue Sub-Total	$ 8,473,205	$ 7,832,929	$ 8,348,975	$ 8,275,158	$ 9,200,000

SPECIAL REVENUE FUND - NARRATIVES

State revenue estimates for FY 2025 for the school division are $9,200,000 there is a slight increase budgeted when compared to the FY 2024 projected budget. State revenues account for 10.37% of the special revenue fund revenues.

Georgia Council for the Arts

Arts Education Program Grant for FCS Teaching Museum's program to support student achievement and creativity.

PreKindergarten Program

This grant is used to provide children who are 4 years of age on September 1st of the enrollment year, with the learning experiences they need to prepare for kindergarten. Fulton's Prekindergarten Curriculum focuses on Language and Literacy, Mathematical Thinking, Scientific Thinking, Social Studies, The Arts, Social and Emotional Development, Approaches to Play and Learning, and Physical Development and Motor Skills. Bright from the Start – the Georgia Department of Early Care and Learning will fund Fulton's 94 Prekindergarten classes in FY24-25.

The Fulton County School System locally funds a monthly supplement for 94 Pre-K teachers and 94 paraprofessionals. The Pre-K lottery grant funds 5.0 central office personnel: 3.0 program specialists (instructional and behavioral support), 1.0 transition coach (family and school support), and 1.0 professional assistant III.

SPECIAL REVENUE FUND - OTHER REVENUE - LOCAL

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
FCS North Honor Chorus	180	-	-	-	-
FCS Elementary Choral Clinic	315	-	-	-	-
Project Lead the Way	(5,000)	-	-	-	-
Science Competition	2,200	-	-	-	-
Project Lead the Way	25,000	-	-	-	-
Teaching Museum Special	50	-	-	-	-
Metro Atlanta Policy Lab	48,740	-	-	-	-
PTO @ High Point ES	33,261	-	-	-	-
No Kid Hungry	30,000	-	-	-	-
AmeriGas for Transportation	100,000	-	-	-	-
GenYouth	1,874	-	-	-	-
Lockheed Martin	30,000	-	-	-	-
Pat & Gill Clements	30,000	-	-	-	-
Southern Company	50,000	-	-	-	-
S.A.F.E. - Dairy Alliance	10,000	-	-	-	-
United Way of Greater Atlanta	10,000	-	-	-	-
Student Headset Initiative	8,500	-	-	-	-
The American Gift Fund	20,000	-	-	-	-
Project Vaccinate 2021	3,844	-	-	-	-
GA Shape School Nutrition	-	6,000	-	-	-
First Responders Supplement	-	80,146	-	-	-
Discover, Design, and Develop	-	16,961	-	-	-
District Wide Initiatives	14,055	648,636	1,177,417	4,389,153	-
Other Revenue Local Sub-Total	$413,018	$751,743	$ 1,177,417	$ 4,389,153	$ -

SPECIAL REVENUE FUND - NARRATIVES

There are no Other Revenue - Local budgeted for FY2025. The district may receive additional revenue throughout the fiscal year. Other revenue may consist of the following:

Metropolitan Atlanta Policy Lab for Education (MAPLE)

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 Grant/Donations

Grants and donations represent other local grants that the district receives such as Rise Trauma Informed Schools Initiative, Georgia School Nutrition and Physical Activity Grant Program, GenYouth, Lockheed Martin, Pat and Gill Clements, Southern Company, United Way of Greater Atlanta, TPS Eastern Region Funding, S.A.F.E. Diary Alliance, Student Headset Initiative, Georgia School Bus Retrofit Program, North Point Ministries, Inc., Action for Healthy Kids, Project Lead the Way, Sandy Springs Education Force, Discover, Design, Develop (D3) School Projects, Coca-Cola Hello World, The Krystal Foundation, No Kid Hungry, Fuel up to Play 60, and Fulton County Arts and Culture.

SPECIAL REVENUE FUND - FEDERAL EXPENDITURES

Special Revenue Funds - Federal Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Title I-A, Every Student Succeed Act (ESSA)	18,903,431	22,910,348	26,330,861	31,384,273	22,923,810
Title I-A, General Administration	2,263,572	10,887	-	-	-
Title I-A, School Improvement	850,466	828,874	1,266,967	1,289,954	1,675,000
Title I-A, SIG Digital Learning	455,606	-	-	-	-
School Improvement 1003G (Banneker HS)	1,166,621	105,591	-	-	-
Title I-A, School Improvement Success Gran	-	198,871	428,703	625,000	-
Title II-A, Improving Teacher Quality	2,571,630	3,085,864	3,166,583	4,919,682	3,134,166
Title II-A, Advanced Placement Grant	13,445	8,582	14,573	14,852	11,000
Title I- A, GA Systems of Continuous Improv	122,039	24,194	-	-	-
Title III-A, English Learners	972,950	772,106	901,401	1,306,525	937,543
Title III-A, Immigrant	-	13,022	2,204	78,461	-
Title IV-A, Student Support and Academic E	1,790,225	1,386,720	2,272,078	2,352,597	2,000,000
ESEA Sub-Total	$ 29,109,986	$ 29,345,059	$ 34,383,370	$ 41,971,345	$ 30,681,519
Individuals with Disabilities Education Act (IDEA)					
High Cost Fund Pool	374,298	385,822	351,881	385,822	385,822
IDEA 619 - Special Education - Ages 3-5	432,260	420,385	430,622	478,524	710,698
IDEA 611 - Special Education Flowthrough	14,345,991	12,262,471	21,209,560	38,209,824	26,175,312
IDEA Supplemental Relief	-	153,257	-	-	-
Special Education - Parent Mentor	-	640	-	18,400	18,400
IDEA - Capacity Building Grant	-	-	-	75,000	-
IDEA ARP 611 - Special Education Flowthrou	-	2,190,390	2,136,388	92,406	-
IDEA ARP 619 - Special Education - Ages 3-5	-	73,452	175,969	35,884	-
IDEA, Special Education Sub-Total	$ 15,152,549	$ 15,486,416	$ 24,304,420	$ 39,295,860	$ 27,290,232
Vocational Education					
CTE - Perkins IV Grants - Program Improven	-	-	-	-	-
CTE Perkins IV Plus Reserve	-	-	-	-	-
CTAE - Perkins IV - Carryover	91,469	-	-	-	-
CTE - Perkins V Grants - Program Improvem	757,279	826,916	753,447	876,268	876,000
CTE - Perkins V Plus Reserve	23,224	24,885	25,000	24,824	25,000
CTE - Perkins V Carryover	-	67,879	43,191	-	-
Vocational Education - Sub-Total	$ 780,503	$ 919,681	$ 821,638	$ 901,092	$ 901,000
Emergency Relief Fund Act (ESSER)					
ESSER III - ARP - Homeless Children and You	-	51,342	147,325	599,013	-
Pre-K Lottery POWER Supplemental Payme	162,305	323,549	-	-	-
CRRSA - ESSER II - Employee Retention Bon	12,328,203	-	-	-	-
CARES Act - ESSER I Funds	14,814,170	2,689,384	552,132	-	-
CARES Act - ESSER I Funds - SEA Reserve Gr	5,047	369	-	-	-
CARES Act - ESSER I Funds - CTAE Extended	26,918	-	-	-	-
ESSER CARES - CTAE Supervision	5,725	11,354	-	-	-
CARES Act - ESSER I Funds - CTAE Youth App	3,625	-	-	-	-
CARES Act - ESSER I Funds - Agriculture Exte	1,552	-	-	-	-
CARES Act - ESSER I Funds - Agriculture Exte	1,025	-	-	-	-

SPECIAL REVENUE FUND - FEDERAL EXPENDITURES

Special Revenue Funds - Federal Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
CARES Act - ESSER I Funds - Agriculture You	502	-	-	-	-
ESSER CARES - Special Education Supplemer	432	150,118	207	-	-
CARES Act - ESSER Funds - SA Reserves	442,135	1,198,545	197,931	-	-
CARES - ESSER I Connectivity Grant	6,278	-	-	-	-
ESSER CARES - School Nurse	-	173,013	20,893	-	-
ESSER II - CRRSA ACT - LEA	6,867,319	39,252,855	22,259,505	6,798,938	-
CRRSA Act - ESSER II - Residential Treatmen	-	21,944	-	-	-
ESSER III - ARP - LEA	18,595	46,850,637	42,123,674	79,997,919	20,512,069
ESSER III - ARP - LL - Residential Treatment	-	21,944	-	-	-
ESSER III - ARP - LL - Readiness In Literacy	-	25,044	190,333	-	-
ESSER III - ARP - Opportunity Grants	-	6,009	27,613	198,793	-
ESSER III - ARP - PFEA Charter School Faciliti	-	-	187,108	299,174	-
ARP Act - Childcare and Development Block	-	-	434,958	-	-
ESSER III - ARP - LL CTAE STEM/STEAM	-	-	-	20,000	-
ESSER II - Custodian Supplement	-	-	-	384,852	-
ESSER III - ARP - LL - Electric Vehicle	-	-	-	75,000	-
ESSER III - ARP - K-5 Numeracy Developmen	-	-	-	99,998	-
ESSER Sub-Total	$ 7,341,463	$ 87,700,110	$ 65,007,264	$ 87,294,824	$ 20,512,069
Other Federal Funds					
Federal Charter School COVID-19 Relief Dist	538,387	1,052,333	-	-	-
Education for Homeless Children and Youth	42,850	89,384	81,319	163,364	90,000
Threat Assessment and Technology Reporti	25,854	2,226	-	-	-
Prevention and Mental Health Training Prog	81,311	57,397	-	-	-
COPS Office School Violence Prevention Prc	315,148	86,938	-	-	-
STOP The Violence	56,884	187,256	85,831	235,819	-
National Endowment	-	-	916	-	-
COSSAP	-	14,999	10,007	-	-
Bulletproof Vest	-	-	10,150	-	-
STOP The Violence II	-	-	74,239	922,006	-
Law Enforcement	-	-	-	100,000	-
EPA 2021 Diesel Emissions Reduction Act (	-	-	-	250,000	-
USDA - Fresh Fruits & Vegetables (Operatin	502,384	746,454	726,736	801,101	-
USDA - Fresh Fruits & Vegetables (Administ	27,785	455	2,981	-	-
School-Based Health Center Planning Grant	-	-	-	10,000	-
National Clean Diesel Funding Assistance	-	-	1,144,492	-	-
Stronger Connections Grant Program	-	-	-	248,586	-
Students Against Destructive Decisions (SAI	-	-	-	-	-
Other Federal Funds - Sub-Total	$ 1,052,216	$ 1,185,109	$ 2,136,672	$ 2,730,876	$ 90,000

SPECIAL REVENUE FUND - STATE EXPENDITURES

Special Revenue Funds - State Expenditures

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
State Grants					
PreKindergarten Progarm	8,396,256	8,327,012	9,442,861	11,366,023	12,839,766
Pre-K Summer Transition	115,388	309,691	162,421	-	-
Law Enforcement Training Program	-	-	-	100,000	-
GA School Bus Retrofit	481,018	-	-	-	-
GA Council for the Arts	5,000	5,000	5,000	5,000	-
CTE-Program Improvement	-	-	-	-	-
CTAE - Perkins IV - Carryover	91,469	-	-	-	-
CTE - Perkins V Carryover	-	67,879	43,191	-	-
Tiny Grant Awards	2,133	-	-	-	-
Stuff the Bus	8,047	-	1,501	-	-
State Grants Sub-Total	**9,099,311**	**8,709,583**	**9,654,974**	**11,471,023**	**12,839,766**

STATE EXPENDITURES - NARRATIVES

State expenditures is estimated to be $12,839,766, an increase of $1,658,901 when compared to the FY 2024 projected budget. PreKindergarten has a general fund match for FY2025 of $3,639,766.

Georgia Council for the Arts

Arts Education Program Grant for FCS Teaching Museum's program to support student achievement and creativity.

PreKindergarten Program

This grant is used to provide children who are 4 years of age on September 1st of the enrollment year, with the learning experiences they need to prepare for kindergarten. Fulton's Prekindergarten Curriculum focuses on Language and Literacy, Mathematical Thinking, Scientific Thinking, Social Studies, The Arts, Social and Emotional Development, Approaches to Play and Learning, and Physical Development and Motor Skills. Bright from the Start – the Georgia Department of Early Care and Learning will fund Fulton's 94 Prekindergarten classes in FY24-25.

The Fulton County School System locally funds a monthly supplement for 94 Pre-K teachers and94 paraprofessionals. The Pre-K lottery grant funds 5.0 central office personnel: 3.0 program specialists (instructional and behavioral support), 1.0 transition coach (family and school support), and 1.0 professional assistant III.

SPECIAL REVENUE FUND - OTHER EXPENDITURES - LOCAL

Special Revenue Funds - Other Expenditures - Local

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Other Revenue - Local						
Lowe's Charitable Educational	8	-	-	-	-	0.00%
Fulton County Arts and Culture	23,000	-	-	-	-	0.00%
Project Lead the Way	7,000	-	-	-	-	0.00%
Project Lead the Way	4,737	-	-	-	-	0.00%
Project Lead the Way	8,800	-	-	-	-	0.00%
Project Lead the Way	1	-	-	-	-	0.00%
Science Competition	1,749	-	-	-	-	0.00%
Verizon	623	-	-	-	-	0.00%
Project Lead the Way	71,118	-	-	-	-	0.00%
Teaching Museum Special	390	-	-	-	-	0.00%
Project Lead the Way	31	-	-	-	-	0.00%
Project Lead the Way	14,166	-	-	-	-	0.00%
Metro Atlanta Policy Lab	72,826	-	-	-	-	0.00%
PTO @ High Point ES	33,261	-	-	-	-	0.00%
RISE Trauma Informed Schools	2,281	-	-	-	-	0.00%
North Point Ministries, Inc.	7,057	-	-	-	-	0.00%
The Krystal Foundation	1,596	-	-	-	-	0.00%
First STEP Teacher Interns	50	-	-	-	-	0.00%
No Kid Hungry	23,121	-	-	-	-	0.00%
Fuel Up to Play 60	3,146	-	-	-	-	0.00%
AmeriGas for Transportation	103,630	-	-	-	-	0.00%
Mountain Park ES Foundation	4,361	-	-	-	-	0.00%
GenYouth	8,315	-	-	-	-	0.00%
Lockheed Martin	10,160	-	-	-	-	0.00%
Southern Company	50,000	-	-	-	-	0.00%
S.A.F.E. - Dairy Alliance	10,000	-	-	-	-	0.00%
United Way of Greater Atlanta	10,000	-	-	-	-	0.00%
Sandy Springs Society	10,000	-	-	-	-	0.00%
Student Headset Initiative	5,613	-	-	-	-	0.00%
The American Gift Fund	19,620	-	-	-	-	0.00%
Project Vaccinate 2021	2,147	-	-	-	-	0.00%
GA Shape School Nutrition	1,061	5,992	-	-	-	0.00%
First Responders Supplement	13,059	80,146	-	-	-	0.00%
Discover, Design, and Develop	14,183	63	-	-	-	0.00%
District Wide Initiatives	2,220,192	1,107,523	875,728	4,389,153	-	-100.00%
State Grants Sub-Total	$2,757,302	$1,193,724	$ 875,728	$ 4,389,153	$ -	-100.00%

SPECIAL REVENUE FUND - OTHER EXPENDITURES - LOCAL

Special Revenue Funds - Other Expenditures - Local						
Description	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Projected**	**FY 2025 Proposed**	**Increase/ (Decrease)**

OTHER EXPENDITURES - LOCAL - NARRATIVES

For FY2025, there are no expenditures budgeted.

Metropolitan Atlanta Policy Lab for Education (MAPLE)

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 Grant/Donations

Grants and donations represent other local grants that the district receives such as Rise Trauma Informed Schools Initiative, Georgia School Nutrition and Physical Activity Grant Program, GenYouth, Lockheed Martin, Pat and Gill Clements, Southern Company, United Way of Greater Atlanta, TPS Eastern Region Funding, S.A.F.E. Diary Alliance, Student Headset Initiative, Georgia School Bus Retrofit Program, North Point Ministries, Inc., Action for Healthy Kids, Project Lead the Way, Sandy Springs Education Force, Discover, Design, Develop (D3) School Projects, Coca-Cola Hello World, The Krystal Foundation, No Kid Hungry, Fuel up to Play 60, and Fulton County Arts and Culture.

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures

Description	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Projected	FY 2025 Proposed	Increase/ (Decrease)
Personnel Services						
Salary	20,069,266	31,058,118	37,124,721	46,321,426	31,698,830	-31.57%
Other Salary	18,677,462	11,762,584	16,310,603	28,628,606	8,438,544	-70.52%
Employee Benefits						
Health	3,804,620	3,999,716	6,011,415	8,774,192	8,659,982	-1.30%
Teachers Retirement (TRS)	4,246,610	4,299,553	6,343,129	7,933,452	6,373,579	-19.66%
Dental	104,619	107,561	137,553	374,697	147,168	-60.72%
Other Benefits	633,843	722,663	890,147	1,358,846	882,544	-35.05%
Total Personnel & Benefits	$ 47,536,419	$ 51,950,196	$ 66,817,568	$ 93,391,219	$ 56,200,647	-39.82%
Non-Personnel Expenditures						
Professional & Technical Services	4,286,192	16,888,467	19,561,605	31,812,234	6,299,740	-80.20%
Property Services	339,372	432,883	687,329	944,868	257,704	-72.73%
Other Purchased Services	749,145	13,955,616	2,735,435	8,473,343	1,549,382	-81.71%
Supplies & Materials	3,921,784	10,402,382	5,925,011	6,595,235	2,253,226	-65.84%
Other	18,818,298	26,883,686	30,147,694	32,882,174	22,765,248	-30.77%
Utilities	13,988,864	16,666,547	3,124,531	23,649	2,600	-89.01%
Payment to 3rd Parties	-	298,977	51,380	14,005	-	-100.00%
Textbooks	1,872	8,876,469	3,330,991	74,295	-	-100.00%
Field Trips & Travel	44,407	240,027	1,006,959	1,831,834	256,000	-86.02%
Equipment & Related	3,487,732	2,004,883	4,886,787	13,090,180	2,730,038	-79.14%
Total Non-Personnel Expenditures	$ 45,637,666	$ 96,649,936	$ 71,457,721	$ 95,741,817	$ 36,113,938	-62.28%
Other Use of Funds						
Principal & Interest Payments	-	-	-	-	-	0.00%
Transfers Out	-	-	49,566	-	-	0.00%
Total Other Uses of Funds	$ -	$ -	$ 49,566	$ -	$ -	$ -
Grand Total	93,174,086	148,600,132	138,324,856	189,133,036	92,314,586	-102%

SPECIAL REVENUE FUNDS - EXPENDITURES BY OBJECT

Special Revenue Funds - Expenditures Forecast

Description	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast*	FY 2027 Forecast*	FY 2028 Forecast*
Personnel Services					
Salary	46,321,426	31,698,830	30,562,240	30,562,240	30,562,240
Other Salary	28,628,606	8,438,544	765,771	765,771	765,771
Employee Benefits					
Health	8,774,192	8,659,982	9,268,680	9,268,680	9,268,680
Teachers Retirement (TRS)	7,933,452	6,373,579	6,622,005	6,910,711	7,150,793
Dental	374,697	147,168	146,478	146,478	146,478
Other Benefits	1,358,846	882,544	635,748	635,748	635,748
Total Personnel & Benefits	$ 93,391,219	$ 56,200,647	$ 48,000,922	$ 48,289,628	$ 48,529,711
Non-Personnel Expenditures					
Professional & Technical Services	31,812,234	6,299,740	3,532,669	3,532,669	3,532,669
Property Services	944,868	257,704	257,704	257,704	257,704
Other Purchased Services	8,473,343	1,549,382	697,140	697,140	697,140
Supplies & Materials	6,595,235	2,253,226	881,513	881,513	881,513
Utilities	23,649	2,600	2,600	2,600	2,600
Other	32,882,174	22,765,248	18,662,133	18,653,210	18,645,790
Textbooks	74,295	-	-	-	-
Field Trips & Travel	1,831,834	256,000	226,000	226,000	226,000
Payment to 3rd Parties	14,005	-	-	-	-
Equipment & Related	13,090,180	2,730,038	466,038	466,038	466,038
Total Non-Personnel Expenditures	$ 95,741,817	$ 36,113,938	$ 24,725,797	$ 24,716,874	$ 24,709,454
Other Use of Funds					
Principal & Interest Payments	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	$ -	$ -	$ -	$ -	$ -
Grand Total	189,133,036	92,314,586	72,726,720	73,006,503	73,239,165

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

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit - Summary

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
SCHOOLS			
Schools	1,001,595,883	1,048,871,570	$ 47,275,686
Startup Charters	47,469,881	51,023,688	$ 3,553,807
State Grants	4,592,332	4,380,625	$ (211,707)
TOTAL SCHOOL BUDGET	**$ 1,053,658,096**	**$ 1,104,275,883**	**$ 50,617,786**
CENTRAL OFFICE			
General Services Administration	22,170,086	22,579,721	$ 409,635
Academics	80,600,238	61,130,442	$ (19,469,796)
Communications	2,143,603	2,249,711	$ 106,108
Financial Services	19,517,407	15,755,463	$ (3,761,944)
Human Resources	10,154,184	13,459,323	$ 3,305,139
Information Technology	31,152,076	31,231,239	$ 79,162
Operations	138,620,163	146,250,130	$ 7,629,968
State Grants	6,326,172	1,829,762	$ (4,496,410)
Districtwide	25,779,132	26,933,918	$ 1,154,786
TOTAL CENTRAL OFFICE	**336,463,060**	**321,419,708**	**(15,043,352)**
GENERAL FUND BUDGET	**$ 1,390,121,157**	**$ 1,425,695,591**	**$ 35,574,435**

FY2025 POSITION REQUESTS

DIVISION	DEPARTMENT	POSITION	ACTION	FTE	GEN. FUND
ACADEMICS					
	Learning and Teaching	Director (33C) - Literacy	ESSER	1.00	132,013
	Learning and Teaching	Prog. Spec - Behavior	ESSER	2.00	225,992
	Student Discipline	Prog. Spec - Behavior	ESSER	1.00	99,209
	Office of Stud. Discipline	Prog. Spec - MTSS	ESSER	1.00	104,257
	Exceptional Children	Behavior Interventionist	ESSER	1.00	110,136
	ESOL	Support Specialist	New	1.00	106,081
	Department of Specials	Coordinator to Director	Upgrade	-	(21,583)
	Department of Specials	Director 34 to 33	Downgrade	-	(8,157)
		subtotal		***7.00***	***747,948***
CHIEF OF STAFF					
	Student Health Services	Nurse (ARP)	ESSER	1.00	119,282
	Program Evaluation	Program Analyst (ARP)	ESSER	1.00	94,836
		subtotal		***2.00***	***214,118***
FINANCIAL SERVICES					
	Grant Services	Director - Federal Programs	ESSER	1.00	210,195
	Grant Services	Financial Analyst	ESSER	1.00	96,790
	Budget	Specialist II to Budget Analyst	Upgrade	-	9,700
		subtotal		***2.00***	***316,685***
HUMAN RESOURCES					
	PLLD	Program Specialist PLLD	ESSER	1.00	129,568
	Open Records	PA II to PA III	Upgrade	-	5,038
		subtotal		***1.00***	***134,606***
OPERATIONS					
	Operational Planning	Coordinator Grade 31	New	1.00	140,136
	Operational Planning	Specialist I to Specialist II	Upgrade	-	5,684
	Operational Planning	PA-3 to Specialist I	Upgrade	-	8,860
	Maintenance	Asst. Foreman to Foreman (5)	Upgrade	-	57,073
	Maintenance	PA-3 to Specialist I	Upgrade	-	7,596
	Transportation	Asst. Foreman to Foreman (2)	Upgrade	-	16,988
	Transportation	Asst. Supervisor to Supervisor	Upgrade	-	23,511
	Transportation	Bus Driver to Fleet Mechanic (3)	Conversion	-	101,433
	Transportation	Bus Drivers	Delimit	(12.00)	(570,801)
		subtotal		**(11.00)**	**(209,520)**
		TOTAL POSITION FTE +/-		**1.00**	**$ 1,203,836**

ONE-TIME EXPENDITURES

Division	One-Time
General Services Administration	360,000
Academics	100,000
Operations	107,300
TOTAL	***$ 567,300***

ONE-TIME EXPENDITURES BUDGET HIGHLIGHTS

Campus Police $ 360,000

Start-up of K-9 program cost including canine purchase, initial training, and vehicle.

Instructional Technology/Media Services $ 100,000

Media Center at new school building for Conley Hills Elementary

Warehouse Operations $ 40,000

Two new powered pallet jacks (FY 24 midyear add was for two new forkliftss).Will require two new electric pallet jacks.

Portables and Renovations $ 50,000

Funds for survey, design, engineering, and construction documents preparation for Stonewall Tell Elementary Community Park

Planning & Student Forecasting $ 17,300

Compensation for exempt and non-exempt staff (School Police Officers, School Custodians, and Facilitators) working during redistricting meetings and First Day Fulton after hour events.

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	250,803	267,795	256,740	286,181	285,628	-0.19%
Superintendent	1,078,424	1,197,801	1,281,214	1,521,061	1,755,130	15.39%
Internal Audit	1,002,836	1,037,094	963,018	1,133,236	1,204,763	6.31%
Program Evaluation	345,493	457,494	731,115	982,703	1,179,875	20.06%
Charter Schools	183,397	206,710	289,642	313,937	339,614	8.18%
School Flexibility & Governance	734,283	766,821	762,798	619,519	639,109	3.16%
Accreditation	119,263	118,800	118,800	157,000	130,000	-17.20%
Strategy Management	300,503	456,865	427,914	900,104	935,334	3.91%
Safety & Security	533,592	1,159,548	3,236,452	9,373,728	4,681,322	-50.06%
Campus Police	4,736,376	5,296,254	4,442,223	6,832,058	6,243,410	-8.62%
Personnel Investigation	220,862	180,381	674,740	969,953	1,040,504	7.27%
Student Health Services	579,531	648,759	738,627	780,927	861,813	10.36%
Zone 1	-	-	-	428,193	354,879	-17.12%
Zone 2	-	-	-	334,233	354,880	6.18%
Zone 3	-	-	-	399,045	418,578	4.89%
Zone 4	-	-	-	311,481	339,041	8.85%
Zone 5	-	-	-	327,981	350,224	6.78%
Zone 6	-	-	-	324,670	343,646	5.84%
Zone 7	-	-	-	342,044	352,019	2.92%
Athletics	487,125	536,543	627,015	756,416	769,952	1.79%
Sub-Total	10,572,488	12,330,866	14,550,298	27,094,471	22,579,721	-16.66%
COMMUNICATIONS						
Communications	1,271,405	1,301,806	1,635,743	1,922,188	1,913,698	-0.44%
Broadcast & Video Technology	163,617	181,403	185,956	221,414	336,012	51.76%
Sub-Total	1,435,022	1,483,210	1,821,699	2,143,603	2,249,711	4.95%
ACADEMICS						
Academics	4,648,567	4,581,167	3,212,265	3,919,203	3,968,236	1.25%
Assessment	1,365,549	1,376,756	1,526,195	1,640,654	1,830,470	11.57%
Testing Materials	3,745,377	1,769,286	2,556,841	5,037,968	3,751,281	-25.54%
Innovative Programs	88,668	-	-	-	-	0.00%
Textbooks	13,522,853	2,948,850	5,364,720	31,014,304	3,268,250	-89.46%
Learning & Teaching	1,043,040	775,363	770,808	1,176,398	1,682,636	43.03%
JROTC	315,451	377,020	387,005	427,190	456,254	6.80%
Humanities	35,200	-	-	-	-	0.00%
STEM	45,790	-	-	-	-	0.00%
Career Technology	1,170,966	943,501	1,702,687	1,760,994	2,138,676	21.45%
Instr Tech Media Services	3,911,509	1,862,457	2,350,765	2,648,853	2,411,654	-8.95%
Teaching Museums	555,139	579,990	623,352	757,061	678,560	-10.37%
Software Update	3,580,822	4,106,998	4,280,594	4,784,700	2,801,839	-41.44%
Virtual Learning	1,792,881	1,564,849	3,169,518	4,691,971	4,554,507	-2.93%
Performing Arts	101,013	(1,474)	-	-	-	0.00%
Office of Curriculum	3,124,342	3,423,311	3,944,991	5,017,793	6,755,906	34.64%
Dept. of Specials	2,805,004	2,842,139	2,762,285	3,470,570	3,704,206	6.73%
TMS/TMN Cust Support	135,185	131,449	191,486	274,150	240,679	-12.21%
Asst. Supt. Supp Services	871,000	931,454	1,027,126	1,437,679	1,370,885	-4.65%
Student Discipline	803,591	952,588	1,196,460	1,207,207	1,604,265	32.89%
Guidance/Counseling	835,134	841,359	956,667	2,246,159	1,460,242	-34.99%
504	134,757	148,942	165,003	256,705	287,009	11.80%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
ESL	269,898	227,802	304,219	647,779	467,265	-27.87%
Title I/NCBL/Compl.	-	18,700	-	-	-	0.00%
Homeless	75,099	103,474	108,359	120,618	126,253	4.67%
Pre-K Support	266,690	268,027	334,329	330,770	371,806	12.41%
Office of Student Support	626,861	1,017,777	563,610	662,508	1,370,219	106.82%
Psychology & Social Work	964,663	1,067,970	1,102,207	1,335,813	1,362,723	2.01%
Instru Exceptional Children	3,697,045	3,291,937	3,451,611	4,777,194	4,821,150	0.92%
Psychological Services	66	-	-	-	-	0.00%
MS Extended Learning	491	-	32,446	122,367	898,154	633.98%
Ext. Learning HS	558	7,500	5,107	531,702	1,044,154	96.38%
ES Extended Learning	4,669	75,218	41,156	858,563	1,755,544	104.47%
ES Summer Program	91,718	-	-	2,000	2,702,021	135001.04%
MS Summer Program	-	-	-	-	2,198,284	0.00%
HS Summer Program	10,221	-	218,053	217,464	1,777,077	717.18%
Sub-Total	50,639,816	36,234,408	42,349,866	81,376,340	61,860,204	-23.98%
FINANCIAL SERVICES						
Financial Services	1,681,288	2,571,910	2,152,873	923,467	1,020,954	10.56%
Budget Services	677,053	741,807	772,949	859,527	1,322,703	53.89%
Accounting Services	1,647,503	1,771,208	1,852,438	2,087,840	2,232,787	6.94%
Payroll & Ins. Services	1,654,532	1,837,048	2,029,453	2,386,349	2,496,238	4.60%
Contracting/Purch.	720,965	723,231	683,691	1,092,169	1,107,395	1.39%
Risk Management	6,895,206	7,550,666	8,748,952	11,497,410	6,855,472	-40.37%
Grants	509,326	547,544	560,406	595,706	532,504	-10.61%
Emergency Task Force	76,500	-	-	-	-	0.00%
DW Instruction	6,362,222	7,346,381	6,485,020	4,988,108	7,902,488	58.43%
DW Pupil Services	585,497	685,632	598,238	617,415	563,147	-8.79%
Dw Improvement Instruction	1,174,658	932,629	823,328	978,535	950,098	-2.91%
DW General Admin	5,169,590	3,015,759	2,250,836	1,124,268	1,120,817	-0.31%
DW Support Services	2,052,514	845,746	717,747	1,002,691	970,373	-3.22%
DW Maintenance Ops	7,340,435	7,934,784	7,483,405	7,741,975	7,061,491	-8.79%
DW Student Transportation	5,947,999	6,419,095	4,900,365	5,473,317	4,921,921	-10.07%
DW Central Support	2,176,788	1,761,210	1,205,838	886,146	863,782	-2.52%
DW Other Support Services	39,260	517,615	40,663	40,035	40,035	0.00%
DW Transfers	744,727	672,804	1,308,351	3,195,865	3,639,766	13.89%
Pension (FCSS)	-	-	-	74,937	187,411	150.09%
Sub-Total	45,456,063	45,875,068	42,614,552	45,565,761	43,789,381	-3.90%
INFORMATION TECHNOLOGY						
Information Technology	454,741	620,193	803,517	1,190,419	945,923	-20.54%
Data Warehouse & Reporting	1,146,912	1,255,742	1,711,662	2,075,433	2,085,734	0.50%
FTE/Stud. Acct Info	2,059,081	1,753,057	1,853,233	2,102,394	2,224,933	5.83%
Record Mgt-Archiving	429,767	497,984	456,992	649,781	662,486	1.96%
Infrastr & Oper	6,223,933	5,196,356	5,706,317	6,996,777	5,507,894	-21.28%
SAP Project Mgnt	3,355,124	3,583,545	3,303,752	3,978,282	3,043,319	-23.50%
IT- Program Mgnt	-	10,106	-	-	-	0.00%
School Tech Supp	8,049,496	8,077,154	8,730,548	10,848,675	12,528,407	15.48%
Information Tech	923,323	977,547	1,062,130	796,676	943,533	18.43%
Accountability	730,570	1,410,431	1,697,612	2,311,846	2,260,026	-2.24%
IT- Program Mgnt	6,714,158	3,433,421	68,298	201,794	1,028,982	409.92%
Sub-Total	30,087,105	26,815,535	25,394,061	31,152,076	31,231,239	0.25%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
OPERATIONS						
Operations	542,582	497,546	721,408	836,265	893,016	6.79%
Plant/Facility Services	285,736	206,403	222,928	293,962	317,645	8.06%
Custodial Services	3,033,227	2,894,091	3,598,728	5,677,373	5,644,724	-0.58%
Building Program	445	132	-	-	-	0.00%
Transportation	42,670,489	50,842,487	53,085,412	63,531,451	68,901,218	8.45%
Warehouse Operations	1,665,975	1,827,654	2,197,970	2,416,769	2,590,198	7.18%
Printing Services	884,774	727,784	856,466	983,000	981,501	-0.15%
Maintenance	16,839,075	18,853,017	24,333,401	33,119,061	33,229,114	0.33%
Portables	1,762,771	1,318,674	1,605,590	4,076,901	2,736,040	-32.89%
Building Manager	1,029,827	1,119,491	1,229,911	1,663,546	1,792,133	7.73%
Property Control	204,942	218,357	230,349	792,706	518,905	-34.54%
Operational Planning	578,128	664,083	557,287	800,519	1,020,898	27.53%
Capital Improvement	524,391	467,129	689,747	1,151,461	1,253,039	8.82%
Trans - Cust Support	163,322	181,375	235,056	273,652	292,132	6.75%
Support - Utilities	388,269	369,600	3,238,666	23,359,958	20,149,123	-13.75%
Facilities Services	-	-	-	-	5,930,445	0.00%
Sub-Total	70,573,952	80,187,824	92,802,920	138,976,625	146,250,130	5.23%
HUMAN RESOURCES						
Human Resources	1,523,658	1,894,357	2,460,987	2,518,202	2,719,576	8.00%
Staffing	2,725,984	3,313,800	3,528,708	3,874,108	4,193,528	8.25%
Management & Organization	558,626	584,950	652,756	1,165,675	1,854,213	59.07%
Learning & Dev-State	13,761	15,430	12,977	127,228	71,600	-43.72%
Learning & Dev-Local	1,068,740	1,047,133	1,314,671	2,468,972	4,620,406	87.14%
Sub-Total	5,890,769	6,855,670	7,970,099	10,154,184	13,459,323	32.55%
CENTRAL OFFICE TOTAL	**214,655,215**	**209,782,580**	**227,503,495**	**336,463,060**	**321,419,708**	**-4.47%**
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	5,006,971	5,754,516	5,944,457	6,723,831	6,752,260	0.42%
Alpharetta ES	6,096,193	6,200,068	7,302,316	7,064,040	6,640,536	-6.00%
Barnwell ES	5,379,782	6,708,769	6,609,899	7,428,082	7,560,818	1.79%
Bethune ES	4,997,204	4,826,271	5,290,522	6,366,525	7,890,044	23.93%
Brookview ES	4,150,473	4,343,999	4,484,086	5,762,466	5,800,523	0.66%
Campbell ES	6,555,923	6,969,066	7,463,536	8,315,966	8,820,493	6.07%
Cogburn Woods ES	5,757,966	6,416,930	6,794,116	8,828,338	8,967,920	1.58%
College Park ES	5,954,175	5,558,091	5,441,599	8,207,842	8,533,140	3.96%
Conley Hills ES	5,719,183	5,433,064	5,429,228	6,246,693	6,360,219	1.82%
Crabapple Crossing E	5,268,334	5,882,471	5,925,507	6,572,488	6,708,229	2.07%
Creek View ES	6,044,901	7,177,460	8,176,981	8,937,295	9,496,498	6.26%
Dolvin ES	5,416,350	6,209,867	6,652,360	7,132,795	7,227,835	1.33%
Dunwoody Springs ES	5,242,693	5,607,673	6,023,995	7,326,285	7,622,876	4.05%
Esther Jackson ES	6,645,914	6,584,790	6,334,276	7,556,625	8,012,628	6.03%
Evoline C. West ES	6,497,297	6,636,804	7,799,008	7,415,200	7,514,298	1.34%
Findley Oaks ES	5,074,190	5,891,580	6,456,529	7,229,353	7,287,140	0.80%
Gullatt ES	6,043,567	6,101,608	6,754,531	8,725,373	9,396,172	7.69%
Hapeville ES	6,027,529	6,349,595	6,489,465	7,267,191	7,570,911	4.18%
Heards Ferry ES	6,615,514	6,988,007	7,509,013	8,355,453	8,497,220	1.70%
Hembree Springs ES	5,894,315	6,110,103	6,281,281	7,400,633	7,564,463	2.21%
Heritage ES	5,439,164	5,826,213	6,047,923	6,377,234	8,139,749	27.64%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
High Point ES	5,365,932	6,308,334	6,720,103	7,650,921	7,901,770	3.28%
Hillside ES	5,221,669	6,042,874	6,465,195	7,208,115	7,467,293	3.60%
Hamilton E Holmes ES	5,386,559	5,768,857	5,682,476	6,971,307	6,992,997	0.31%
Lake Windward ES	6,978,224	8,104,952	8,469,223	8,306,339	8,451,915	1.75%
Liberty Point ES	6,597,105	7,215,215	7,336,745	8,586,447	8,326,423	-3.03%
Love T. Nolan ES	6,769,449	6,218,653	6,472,049	7,647,535	8,701,479	13.78%
Manning Oaks ES	6,408,554	7,014,348	6,924,004	8,108,799	8,604,724	6.12%
Medlock Bridge ES	5,738,047	6,571,544	6,999,027	7,930,159	8,197,111	3.37%
Mimosa ES	7,060,086	7,573,069	7,738,758	8,314,062	8,745,614	5.19%
Asa G. Hilliard ES	5,742,220	5,709,270	5,872,524	6,499,438	6,642,160	2.20%
Mountain Park ES	7,100,962	8,343,152	8,469,765	8,730,217	8,463,857	-3.05%
New Prospect ES	5,264,989	5,834,604	6,067,011	7,436,649	7,781,129	4.63%
Northwood ES	5,236,764	6,376,017	6,711,738	7,368,141	7,347,474	-0.28%
Ocee ES	5,374,949	6,354,828	6,316,414	8,244,215	8,428,560	2.24%
Palmetto ES	4,570,882	4,892,074	5,284,325	6,728,575	6,588,520	-2.08%
Parklane ES	4,905,449	4,432,763	4,388,407	5,063,010	6,359,831	25.61%
Randolph ES	4,513,551	4,778,075	5,088,377	6,090,547	6,183,694	1.53%
Renaissance ES	5,777,264	5,839,897	6,265,724	7,754,185	8,636,427	11.38%
River Eves ES	4,477,656	5,212,888	5,516,414	6,345,016	6,553,848	3.29%
Roswell North ES	6,179,336	7,158,952	8,143,070	8,964,024	9,437,796	5.29%
S.L. Lewis ES	5,715,070	6,031,890	5,563,148	6,836,909	-	-100.00%
Seaborn Lee ES	4,389,309	4,486,533	5,068,889	5,775,269	6,120,290	5.97%
Shakerag ES	5,083,627	5,545,460	6,030,086	6,852,187	7,248,371	5.78%
Spalding Drive Ch. ES	4,200,139	4,369,803	4,745,919	5,260,619	5,574,647	5.97%
State Bridge ES	5,151,108	5,577,860	5,965,160	6,387,687	6,849,153	7.22%
Stonewall Tell ES	5,698,004	6,012,259	5,793,494	6,769,193	7,047,543	4.11%
Summit Hill ES	5,792,966	6,183,835	6,738,399	7,276,573	7,587,712	4.28%
Sweet Apple ES	6,658,762	7,231,009	8,166,051	8,828,705	9,997,256	13.24%
Wilson Creek ES	6,230,308	6,502,332	7,282,811	8,618,742	9,261,905	7.46%
Woodland Charter ES	8,234,006	8,098,379	8,693,390	10,468,917	10,854,039	3.68%
Oakley ES	6,125,089	6,210,349	6,599,716	7,990,987	8,658,769	8.36%
Lake Forest ES	7,331,763	7,481,038	7,730,292	8,565,511	8,257,409	-3.60%
Ison Springs ES	5,994,413	5,565,939	5,441,889	6,652,352	6,787,103	2.03%
Birmingham Falls ES	6,075,936	6,905,122	7,349,291	7,913,728	8,000,167	1.09%
Feldwood ES	5,999,428	6,046,815	6,489,543	7,752,543	8,543,609	10.20%
Cliftondale ES	5,731,887	6,201,858	6,368,206	8,136,745	7,528,613	-7.47%
GA Baptist	465,185	475,154	462,176	496,846	325,829	-34.42%
Wolf Creek ES	7,227,540	7,428,154	7,965,146	7,927,064	8,297,264	4.67%
Vickery Mill ES	4,971,100	5,531,927	6,184,076	7,959,610	8,249,002	3.64%
K-2 Virtual	-	36,243	35,249	-	-	0.00%
ES Holding	-	11,666	48,834	(5,192,027)	(6,699,301)	29.03%
Sub-total	$ 341,572,920	$ 365,260,934	$ 384,863,743	$ 436,465,570	$ 446,665,972	2.34%
MIDDLE SCHOOLS						
Autrey Mill MS	10,588,762	10,793,209	11,609,735	13,006,531	13,714,460	5.44%
Bear Creek MS	9,790,352	9,614,978	10,181,974	11,007,369	10,630,698	-3.42%
Camp Creek MS	6,719,618	6,994,848	7,435,618	9,608,102	10,023,769	4.33%
Crabapple MS	7,701,190	8,523,558	9,189,059	10,763,981	11,139,798	3.49%
Elkins Pointe MS	9,477,252	9,629,389	10,100,815	11,274,243	11,345,392	0.63%
Haynes Bridge MS	7,374,436	7,846,551	8,126,404	9,180,661	9,751,033	6.21%
Holcomb Bridge MS	7,143,741	7,472,917	7,607,510	8,879,665	9,321,178	4.97%
Hopewell MS	11,007,022	11,578,536	11,774,444	13,094,867	14,017,708	7.05%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

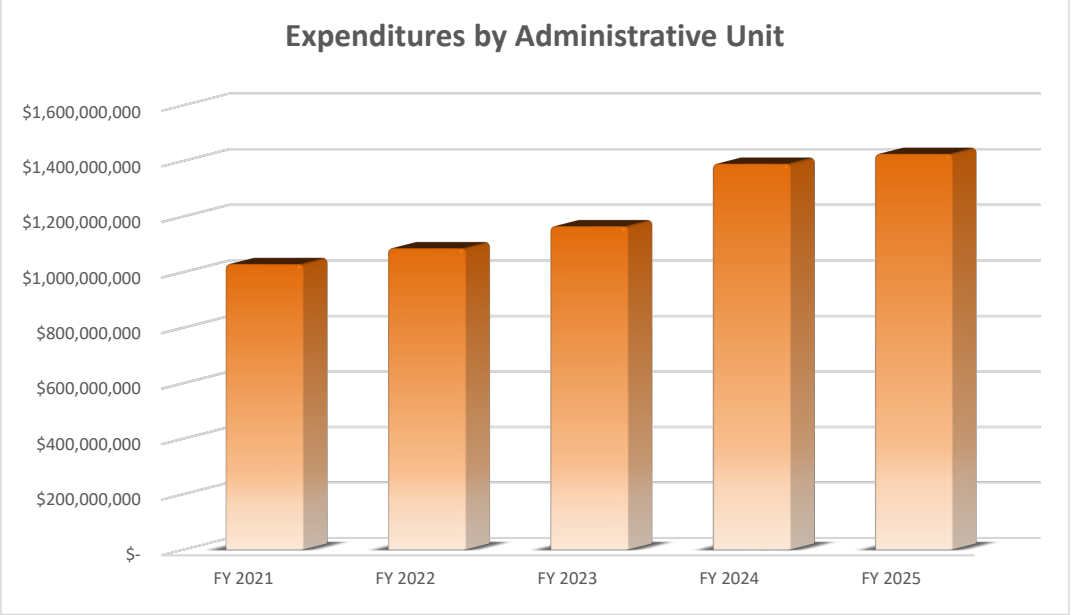
Expenditures by Administrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Mcnair MS	8,277,949	8,251,413	8,438,481	10,632,300	10,882,762	2.36%
Northwestern MS	10,972,792	10,941,649	11,887,513	12,708,296	13,160,514	3.56%
Paul D. West MS	7,809,467	8,413,663	8,754,068	11,006,934	10,991,265	-0.14%
Ridgeview MS	9,603,757	10,294,164	10,950,315	11,699,998	11,539,556	-1.37%
River Trail MS	10,275,645	10,319,711	10,956,250	12,014,232	12,507,154	4.10%
Sandtown MS	9,126,491	8,915,345	9,484,602	11,173,256	10,753,964	-3.75%
Sandy Springs MS	7,969,761	8,305,786	9,221,569	10,327,786	10,594,999	2.59%
Taylor Road MS	11,167,834	10,867,928	12,606,478	13,353,673	13,931,844	4.33%
Webb Bridge MS	10,016,300	10,880,833	12,011,275	13,111,895	13,722,480	4.66%
Woodland MS	7,008,773	6,436,846	7,280,147	11,582,637	10,855,879	-6.27%
Renaissance MS	9,414,432	8,883,743	9,356,818	11,000,306	10,820,864	-1.63%
MS Holding	-	-	1,239	(2,229,251)	(3,463,776)	55.38%
Sub-total	$ 171,445,575	$ 174,965,069	$ 186,974,312	$ 213,197,480	$ 216,241,540	1.43%
HIGH SCHOOLS						
Alpharetta HS	16,405,291	17,457,705	19,132,729	20,212,831	20,814,022	2.97%
Banneker HS	14,322,506	15,647,659	18,343,036	21,582,848	22,819,386	5.73%
Centennial HS	16,204,767	16,657,844	18,505,377	20,310,199	20,801,621	2.42%
Chattahoochee HS	14,995,210	14,924,756	16,414,523	17,886,952	18,413,709	2.94%
Creekside HS	14,767,706	15,283,679	16,681,493	18,750,056	19,278,311	2.82%
Milton HS	16,436,575	16,779,794	18,425,735	18,435,309	19,081,587	3.51%
North Springs HS	12,359,809	12,907,089	13,772,698	15,213,880	16,163,934	6.24%
Northview HS	13,346,088	14,727,583	15,154,701	16,029,313	16,384,075	2.21%
Riverwood HS	14,163,447	15,005,613	16,840,811	18,629,395	18,657,046	0.15%
Roswell HS	17,176,147	18,079,853	20,712,622	21,105,270	21,223,745	0.56%
Tri-Cities HS	13,849,852	14,698,361	16,045,513	21,438,755	21,955,500	2.41%
Westlake HS	16,491,353	17,086,711	19,469,298	19,817,810	19,868,945	0.26%
Johns Creek HS	15,406,187	15,869,496	16,966,277	17,282,429	17,333,299	0.29%
Langston Hughes HS	16,373,659	16,538,098	18,382,501	19,510,370	20,779,361	6.50%
Milton Center	-	-	279	-	-	0.00%
Flat Shoals	9,875,263	13,037,939	12,975,072	29,192,244	43,226,234	48.07%
Cambridge HS	14,508,189	14,613,500	16,075,044	16,514,231	16,810,989	1.80%
Wellsprings Living Residential	197,153	214,080	240,591	307,659	131,517	-57.25%
College And Career Academy	1,221,229	1,437,018	1,422,044	1,638,038	1,594,212	-2.68%
Innovation Academy	1,340,039	7,531,410	10,649,943	13,149,506	13,695,333	4.15%
Global Impact Academy	922,248	4,242,612	5,691,340	6,977,873	7,455,606	6.85%
Promise Career Institute	-	-	-	333,261	6,660,637	1898.62%
FA Virtual Excellence	25,300	8,019,192	8,892,039	7,507,305	5,868,255	-21.83%
HS Holding	-	1,940,788	3,120,080	4,333,436	10,726,516	147.53%
Sub-total	$ 240,388,017	$ 272,700,781	$ 303,913,745	$ 346,158,973	$ 379,743,840	9.70%
OPEN CAMPUS						
Independence HS	2,129,463	2,185,157	2,595,547	2,709,395	2,673,893	-1.31%
McClarin HS	1,988,701	2,040,543	112,291	-	-	0.00%
PEAK	2,424,837	2,460,840	2,991,417	3,924,837	3,924,837	0.00%
Virtual Program	2,468,686	2,307,397	2,244,129	2,747,622	3,451,087	25.60%
Sub-total	$ 9,011,687	$ 8,993,936	$ 7,943,384	$ 9,381,854	$ 10,049,816	7.12%
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	7,516,831	7,834,853	8,410,590	9,254,530	9,592,443	3.65%
Kipp Charter ES/MS	4,122,838	4,268,509	4,444,948	5,416,851	6,237,329	15.15%
Hapeville Charter MS	5,146,439	4,820,799	-	-	-	0.00%

EXPENDITURES BY ADMINISTRATIVE UNIT (GENERAL FUND)

Expenditures by Administrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Main Street Charter ES/MS	7,622,023	8,052,785	9,068,252	9,776,729	9,964,672	1.92%
Hapeville Charter Career Acad.	5,648,636	6,058,639	6,690,909	7,613,110	7,908,339	3.88%
Chattahoochee Hills Ch. ES/MS	5,795,707	5,644,806	6,635,349	7,338,187	7,803,428	6.34%
Rise Grammar	3,897,289	4,489,286	5,150,093	55,050	-	-100.00%
Rise Prep School	3,686,562	4,109,759	4,567,435	38,162	-	-100.00%
Skyview	2,658,876	2,776,687	2,437,538	2,209,560	2,974,065	34.60%
Fulton Acad. of Sci. & Tech.	6,132,479	6,475,144	6,777,691	6,752,040	7,094,438	5.07%
Sub-total	$ 52,227,682	$ 54,531,266	$ 54,182,804	$ 48,454,219	$ 51,574,714	6.44%
SCHOOL TOTAL	**$ 814,645,881**	**$ 876,451,985**	**$ 937,877,988**	**$ 1,053,658,096**	**$ 1,104,275,883**	**4.80%**
TOTAL DISTRICT EXPENDITURES	**$ 1,029,301,096**	**$ 1,086,234,565**	**$ 1,165,381,483**	**$ 1,390,121,157**	**$ 1,425,695,591**	**2.56%**



POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	7.00	7.00	7.00	7.00	7.00	-
Superintendent	6.49	7.49	7.49	7.49	7.49	-
Internal Audit	8.00	8.00	7.00	7.00	7.00	-
Program Evaluation	1.00	2.00	2.00	2.00	3.00	1.00
Charter Schools	2.00	2.00	2.00	2.00	2.00	-
School Flexibility & Governance	6.00	6.00	6.00	3.00	3.00	-
Strategy Management	2.00	2.00	2.00	5.00	5.00	-
Safety & Security	4.50	6.50	27.50	24.50	24.50	-
Campus Police	47.00	47.00	35.00	34.00	34.00	-
Personnel Investigation	3.00	3.00	7.00	7.00	7.00	-
Student Health Services	3.00	4.00	4.00	4.00	5.00	1.00
Zone 1	7.00	7.00	7.00	1.50	1.50	-
Zone 2	-	-	-	1.50	1.50	-
Zone 3	-	-	-	2.00	2.00	-
Zone 4	-	-	-	1.50	1.50	-
Zone 5	-	-	-	1.50	1.50	-
Zone 6	-	-	-	1.50	1.50	-
Zone 7	-	-	-	1.50	1.50	-
Athletics	1.00	1.00	1.00	1.00	2.00	1.00
Sub-Total	97.99	102.99	114.99	114.99	117.99	3.00
COMMUNICATIONS						
Communications	12.00	12.00	12.00	12.00	12.00	-
Brdcst & Video Tech	1.00	1.00	1.00	1.00	1.00	-
Sub-Total	13.00	13.00	13.00	13.00	13.00	-
ACADEMICS						
Academics	13.00	13.00	13.00	9.00	7.00	(2.00)
Assessment	5.00	5.00	5.00	5.00	5.00	-
Learning & Teaching	7.00	7.00	7.00	7.00	11.00	4.00
JROTC	3.00	3.00	3.00	3.00	3.00	-
Career Technology	3.36	3.30	3.30	3.30	3.30	-
Instr Tech Media Services	3.00	3.00	3.00	3.00	3.00	-
Teaching Museums	3.00	3.00	3.00	3.00	3.00	-
Virtual Learning	2.00	2.00	2.00	2.00	2.00	-
Office of Curriculum	18.00	18.00	18.00	18.00	18.00	-

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Dept. of Specials	7.00	7.00	7.00	7.00	7.00	-
TMS/TMN Cust Support	2.00	2.00	2.00	2.00	2.00	-
Asst. Supt. Supp Services	9.00	9.00	9.70	9.70	9.70	-
Student Discipline	5.00	6.00	6.00	6.00	7.00	1.00
Guidance/Counseling	2.00	2.00	2.00	2.00	2.00	-
504	1.05	1.05	1.05	1.05	1.05	-
ESL	1.40	1.40	1.80	1.80	2.80	1.00
Homeless	0.60	0.60	0.60	0.60	0.60	-
Pre-K Support	2.00	2.00	2.00	2.00	2.00	-
Office of Student Support	3.00	3.00	3.00	3.00	4.00	1.00
Psychology & Social Work	5.00	5.00	5.00	5.00	5.00	-
Instru Exceptional Children	15.00	15.00	15.00	15.00	16.00	1.00
Sub-Total	110.41	111.35	112.45	108.45	114.45	6.00
FINANCIAL SERVICES						
Financial Services	5.00	5.00	5.00	4.00	4.00	-
Budget Services	6.25	6.25	6.25	6.25	9.25	3.00
Accounting Services	17.90	18.90	18.90	17.50	17.50	-
Payroll & Ins. Services	16.00	17.00	18.00	18.00	17.00	(1.00)
Contracting/Purch.	9.75	9.75	9.75	9.75	9.75	-
Risk Management	4.00	4.00	5.00	7.00	7.00	-
Grants	4.50	4.50	4.50	4.50	3.50	(1.00)
Pension (FCSS)	-	-	-	0.80	1.80	1.00
Sub-Total	63.40	65.40	67.40	67.80	69.80	2.00
INFORMATION TECHNOLOGY						
Information Tech	2.00	3.00	4.00	4.50	4.00	(0.50)
Data Warehouse & Reporting	3.00	3.00	3.00	3.00	3.00	-
Fte/Stud. Acct Info	15.00	15.00	15.00	15.00	15.00	-
Record Mgt-Archiving	6.00	6.00	6.00	6.00	6.00	-
Infrastr & Oper	32.00	29.00	29.00	29.00	22.00	(7.00)
SAP Project Mgnt	10.00	10.00	9.00	9.00	6.00	(3.00)
School Tech Supp	102.00	102.00	103.00	103.00	110.00	7.00
Information Tech	2.30	2.30	2.30	2.30	3.30	1.00
Accountability	8.00	8.00	9.00	9.00	8.00	(1.00)
IT- Program Mgnt	0.20	0.20	0.20	0.20	3.70	3.50
Sub-Total	180.50	178.50	180.50	181.00	181.00	-

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
OPERATIONS						
Operations	3.00	4.00	4.00	4.00	4.00	-
Plant/Facility Services	2.00	2.00	2.00	2.00	2.00	-
Custodial Services	20.00	19.00	22.00	22.00	22.00	-
Transportation	999.00	999.00	989.00	989.00	977.00	(12.00)
Warehouse Operations	25.50	25.50	25.50	26.50	26.50	-
Printing Services	6.00	6.00	6.00	6.00	6.00	-
Maintenance	138.00	145.00	115.00	119.00	149.00	30.00
Portables	2.00	2.00	2.00	3.00	3.00	-
Building Manager	9.00	9.00	9.00	9.00	9.00	-
Property Control	3.00	3.00	3.00	5.00	5.00	-
Operational Planning	5.00	5.00	5.00	5.00	6.00	1.00
Capital Improvement	4.20	4.20	5.20	6.20	6.20	-
Trans - Cust Support	3.00	3.00	4.00	4.00	4.00	-
Support - Utilities	4.00	4.00	34.00	34.00	1.00	(33.00)
Facilities Services	-	-	-	-	3.00	3.00
Sub-Total	1,223.70	1,230.70	1,225.70	1,234.70	1,223.70	(11.00)
HUMAN RESOURCES						
Human Resources	12.00	13.00	15.00	15.00	15.00	-
Staffing	29.00	32.00	35.00	35.00	35.00	-
Management & Organization	4.00	3.00	4.00	4.00	3.00	(1.00)
Learning & Dev-Local	6.60	6.60	6.50	6.18	8.18	2.00
Sub-Total	51.60	54.60	60.50	60.18	61.18	1.00
CENTRAL OFFICE TOTAL	**1,740.60**	**1,756.54**	**1,774.54**	**1,780.12**	**1,781.12**	**1.00**
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	63.50	60.50	60.40	62.90	62.40	(0.50)
Alpharetta ES	75.30	73.95	74.65	63.60	60.40	(3.20)
Barnwell ES	71.90	66.50	67.25	69.45	69.15	(0.30)
Bethune ES	61.00	55.60	55.30	56.00	69.30	13.30
Brookview ES	54.40	49.40	50.00	51.30	51.30	-
Campbell ES	84.30	80.50	77.55	76.40	80.20	3.80
Cogburn Woods ES	78.10	72.60	71.00	83.40	83.00	(0.40)
College Park ES	78.10	66.70	61.60	73.80	75.80	2.00
Conley Hills ES	69.20	60.95	54.85	56.95	57.25	0.30

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Crabapple Crossing E	64.00	63.50	61.40	61.90	61.60	(0.30)
Creek View ES	81.70	84.00	88.10	85.10	87.70	2.60
Dolvin ES	68.60	67.80	68.40	67.50	67.00	(0.50)
Dunwoody Springs ES	71.55	67.15	64.90	69.30	69.95	0.65
Esther Jackson ES	85.70	77.40	74.95	72.75	74.30	1.55
Evoline C. West ES	74.45	74.20	76.20	66.80	66.20	(0.60)
Findley Oaks ES	63.60	62.10	68.20	69.15	69.80	0.65
Gullatt ES	72.20	71.60	73.90	79.30	82.00	2.70
Hapeville ES	71.25	69.35	67.65	68.45	68.10	(0.35)
Heards Ferry ES	83.50	81.50	81.85	81.45	81.80	0.35
Hembree Springs ES	73.40	69.00	68.30	69.00	69.00	-
Heritage ES	59.60	59.80	59.85	56.90	71.70	14.80
High Point ES	67.50	72.60	72.40	69.90	70.90	1.00
Hillside ES	70.25	70.75	70.60	68.80	70.50	1.70
Hamilton E Holmes ES	69.70	66.25	60.50	61.50	61.50	-
Lake Windward ES	89.70	89.40	89.40	77.50	79.90	2.40
Liberty Point ES	78.65	81.75	75.05	79.30	73.70	(5.60)
Love T. Nolan ES	76.90	69.40	69.50	68.45	76.20	7.75
Manning Oaks ES	88.90	82.10	78.10	76.70	79.20	2.50
Medlock Bridge ES	76.45	74.60	74.35	75.50	77.20	1.70
Mimosa ES	90.90	87.80	80.00	75.60	78.30	2.70
Asa G. Hilliard ES	71.10	63.05	58.60	57.80	59.25	1.45
Mountain Park ES	87.90	88.90	85.50	81.40	77.90	(3.50)
New Prospect ES	67.80	67.60	64.80	70.60	72.30	1.70
Northwood ES	73.33	72.78	72.25	69.30	67.55	(1.75)
Ocee ES	73.00	73.70	68.10	77.90	77.70	(0.20)
Palmetto ES	53.15	54.70	56.10	63.45	59.80	(3.65)
Parklane ES	58.20	46.10	45.10	47.50	58.60	11.10
Randolph ES	54.80	53.50	51.80	53.30	53.20	(0.10)
Renaissance ES	68.65	69.10	65.90	71.30	77.65	6.35
River Eves ES	62.60	59.40	61.40	60.40	60.60	0.20
Roswell North ES	84.40	85.30	84.10	84.10	87.05	2.95
S.L. Lewis ES	69.70	67.45	59.95	62.10	-	(62.10)
Seaborn Lee ES	52.30	49.80	51.50	52.50	53.50	1.00
Shakerag ES	67.30	63.30	65.40	65.80	66.60	0.80
Spalding Drive Ch. ES	49.90	46.70	47.65	49.50	51.80	2.30
State Bridge ES	61.00	61.40	61.40	60.00	62.90	2.90
Stonewall Tell ES	66.00	69.70	65.70	60.90	62.40	1.50

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Summit Hill ES	65.25	67.35	71.20	69.80	70.60	0.80
Sweet Apple ES	78.60	80.90	83.40	84.10	94.30	10.20
Wilson Creek ES	74.40	74.30	76.40	81.20	84.80	3.60
Woodland Charter ES	103.70	96.90	101.30	99.35	98.20	(1.15)
Oakley ES	72.20	66.70	69.20	72.10	76.25	4.15
Lake Forest ES	93.65	86.75	82.40	79.50	73.80	(5.70)
Ison Springs ES	76.15	70.60	62.10	61.55	61.60	0.05
Birmingham Falls ES	71.25	76.75	75.15	74.85	73.35	(1.50)
Feldwood ES	70.50	66.10	67.30	66.90	75.20	8.30
Cliftondale ES	65.50	69.00	70.40	75.30	67.00	(8.30)
Wolf Creek ES	92.70	88.10	86.90	75.60	75.85	0.25
Vickery Mill ES	60.50	60.40	62.15	73.50	74.10	0.60
K-2 Virtual	-	-	0.20	-	-	-
ES Holding	9.24	18.19	9.40	8.40	13.60	5.20
Elementary Schools Sub-Total	4,269.07	4,143.27	4,078.95	4,104.65	4,132.80	28.15
MIDDLE SCHOOLS						
Autrey Mill MS	121.60	114.40	120.30	119.30	121.90	2.60
Bear Creek MS	109.20	106.50	101.30	90.70	88.00	(2.70)
Camp Creek MS	72.20	70.90	75.00	81.80	84.25	2.45
Crabapple MS	86.60	86.90	89.90	98.10	98.90	0.80
Elkins Pointe MS	113.60	107.00	102.45	100.25	98.75	(1.50)
Haynes Bridge MS	84.25	81.90	81.60	81.75	86.15	4.40
Holcomb Bridge MS	81.80	80.40	80.80	79.10	80.30	1.20
Hopewell MS	129.10	126.50	122.80	119.25	124.95	5.70
Mcnair MS	95.30	93.30	93.00	94.60	95.50	0.90
Northwestern MS	118.25	111.45	112.40	115.00	115.70	0.70
Paul D. West MS	90.90	90.00	93.65	94.60	93.70	(0.90)
Ridgeview MS	111.90	110.50	109.40	103.50	99.50	(4.00)
River Trail MS	114.10	108.30	108.40	108.60	109.80	1.20
Sandtown MS	99.95	93.60	100.60	94.70	90.40	(4.30)
Sandy Springs MS	98.55	95.80	96.85	92.80	93.55	0.75
Taylor Road MS	124.60	117.30	122.40	122.15	123.20	1.05
Webb Bridge MS	113.90	113.00	113.20	118.20	120.50	2.30
Woodland MS	82.90	79.80	81.90	98.00	90.40	(7.60)
Renaissance MS	109.15	101.40	103.80	94.70	91.20	(3.50)
MS Holding	10.30	12.90	7.00	9.90	4.00	(5.90)
Middle Schools Sub-Total	1,968.15	1,901.85	1,916.75	1,917.00	1,910.65	(6.35)

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
HIGH SCHOOLS						
Alpharetta HS	187.85	186.15	186.40	182.50	181.70	(0.80)
Banneker HS	155.70	163.40	166.55	176.30	187.00	10.70
Centennial HS	189.45	183.00	186.60	187.20	183.95	(3.25)
Chattahoochee HS	167.50	161.60	163.10	161.20	162.10	0.90
Creekside HS	161.95	160.20	160.75	158.65	160.50	1.85
Milton HS	180.65	171.20	170.75	164.75	166.35	1.60
North Springs HS	140.05	135.40	135.30	137.80	141.40	3.60
Northview HS	148.65	146.75	144.30	141.00	142.30	1.30
Riverwood HS	155.85	154.50	161.00	160.55	157.65	(2.90)
Roswell HS	191.15	184.10	187.90	184.10	184.20	0.10
Tri-Cities HS	157.65	157.95	155.80	173.60	177.75	4.15
Westlake HS	178.70	184.50	196.60	173.90	167.40	(6.50)
Johns Creek HS	168.45	163.90	157.35	154.40	151.20	(3.20)
Langston Hughes HS	185.10	188.15	183.55	168.20	175.25	7.05
Flat Shoals	239.76	254.96	259.56	355.56	355.56	-
Cambridge HS	163.90	156.30	151.40	148.20	147.70	(0.50)
College And Career Academy	14.00	14.00	14.00	14.00	14.00	-
Innovation Academy	13.50	78.50	95.20	112.70	116.20	3.50
Global Impact Academy	9.00	45.00	52.20	59.70	63.00	3.30
Promise Career Institute	-	-	-	2.00	50.50	48.50
FA Virtual Excellence	-	85.00	62.00	60.90	45.40	(15.50)
HS Holding	12.55	19.95	22.00	13.20	19.70	6.50
High Schools Sub-Total	2,821.41	2,994.51	3,012.31	3,090.41	3,150.81	60.40
OPEN CAMPUS						
Independence HS	24.30	24.80	25.80	25.80	26.10	0.30
McClarin HS	22.50	23.20	-	-	-	-
Virtual Program	25.25	25.25	25.25	25.25	30.00	4.75
Open Campus Sub-Total	72.05	73.25	51.05	51.05	56.10	5.05

POSITIONS BY ADMINISTRATIVE UNIT (GENERAL FUND)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	86.38	85.38	85.38	85.18	84.48	(0.70)
Kipp Charter ES/MS	45.96	45.13	43.93	48.10	48.90	0.80
Hapeville Charter MS	57.29	51.69	-	-	-	-
Main Street Charter ES/MS	84.29	79.42	81.52	81.52	82.52	1.00
Hapeville Charter Career Acad.	59.52	61.32	61.42	64.52	65.12	0.60
Chattahoochee Hills Ch. ES/MS	65.85	60.45	65.95	68.15	67.25	(0.90)
Rise Grammar	45.10	47.10	42.97	-	-	-
Rise Prep School	41.57	43.61	45.38	-	-	-
Fulton Acad. of Sci. & Tech.	71.52	71.42	69.32	62.12	62.92	0.80
Charter Schools Sub-Total	557.48	545.52	495.87	409.59	411.19	1.60
SCHOOL TOTAL	**9,688.16**	**9,658.40**	**9,554.93**	**9,572.70**	**9,661.55**	**88.85**
TOTAL DISTRICT FTE	**11,428.76**	**11,414.94**	**11,329.47**	**11,352.82**	**11,442.67**	**89.85**

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
CENTRAL OFFICE						
GENERAL SERVICES ADMINISTRATION						
Board	7.00	7.00	7.00	7.00	7.00	-
Superintendent	6.49	7.49	7.49	8.49	7.49	(1.00)
Internal Audit	8.00	8.00	7.00	7.00	7.00	-
Program Evaluation	2.00	3.00	3.00	3.00	3.00	-
Charter Schools	2.00	2.00	2.00	2.00	2.00	-
School Flexibility & Governance	6.00	6.00	6.00	3.00	3.00	-
Strategy Management	2.00	2.00	2.00	5.00	5.00	-
Safety & Security	5.50	6.50	27.50	24.50	24.50	-
Campus Police	47.00	47.00	35.00	34.00	34.00	-
Personnel Investigation	3.00	3.00	7.00	7.00	7.00	-
Student Health Services	3.00	6.49	6.00	6.00	5.00	(1.00)
Zone 1	7.00	7.00	7.00	1.50	1.50	-
Zone 2	-	-	-	1.50	1.50	-
Zone 3	-	-	-	2.00	2.00	-
Zone 4	-	-	-	1.50	1.50	-
Zone 5	-	-	-	1.50	1.50	-
Zone 6	-	-	-	1.50	1.50	-
Zone 7	-	-	-	1.50	1.50	-
Athletics	1.00	1.00	1.00	1.00	2.00	1.00
Sub-Total	99.99	106.48	117.99	118.99	117.99	(1.00)
COMMUNICATIONS						
Communications	12.00	12.00	12.00	12.00	12.00	-
Brdcst & Video Tech	1.00	1.00	1.00	1.00	1.00	-
Sub-Total	13.00	13.00	13.00	13.00	13.00	-
ACADEMICS						
Academics	13.00	13.00	13.00	9.00	7.00	(2.00)
Assessment	9.00	9.00	9.00	9.00	9.00	-
Learning & Teaching	8.00	14.00	14.00	14.00	11.00	(3.00)
JROTC	3.00	3.00	3.00	3.00	3.00	-
Career Technology	4.00	5.00	5.00	4.00	4.00	-
Instr Tech Media Services	3.00	3.00	3.00	3.00	3.00	-
Teaching Museums	3.00	3.00	3.00	3.00	3.00	-
Virtual Learning	2.00	3.00	3.00	3.00	2.00	(1.00)
Visual Arts	-	-	-	-	-	-

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Performing Arts	-	-	-	-	-	-
Office of Curriculum	18.00	18.00	19.00	19.00	19.00	-
Dept. of Specials	7.00	7.00	7.00	7.00	7.00	-
TMS/TMN Cust Support	2.00	2.00	2.00	2.00	2.00	-
Asst. Supt. Supp Services	9.00	9.00	9.70	9.70	9.70	-
Student Discipline	6.00	7.00	12.00	12.00	11.00	(1.00)
Guidance/Counseling	2.00	2.00	2.00	2.00	2.00	-
504	1.05	1.05	1.05	1.05	1.05	-
ESL	5.40	5.40	5.40	5.40	6.40	1.00
Title I/NCBL/Compl.	27.35	28.35	30.25	30.25	30.25	-
Homeless	0.60	0.60	0.60	0.60	0.60	-
Pre-K Support	6.00	6.00	6.00	6.00	7.00	1.00
Intervention Service	1.00	1.00	1.00	1.00	1.00	-
Office of Student Support	3.00	3.00	6.00	10.00	8.00	(2.00)
Psychology & Social Work	5.00	5.00	5.00	5.00	5.00	-
Instru Exceptional Children	23.00	23.00	25.00	29.00	30.00	1.00
Sub-Total	161.40	171.40	185.00	188.00	182.00	(6.00)
FINANCIAL SERVICES						
Financial Services	6.00	9.00	9.00	8.00	4.00	(4.00)
Budget Services	6.25	6.25	6.25	6.25	9.25	3.00
Accounting Services	17.90	18.90	18.90	17.50	17.50	-
Payroll & Ins. Services	16.00	17.00	18.00	18.00	17.00	(1.00)
Contracting/Purch.	9.75	9.75	9.75	9.75	9.75	-
Risk Management	4.00	4.00	5.00	7.00	7.00	-
Grants	4.50	4.50	4.50	4.50	3.50	(1.00)
Pension (FCSS)	4.60	4.60	5.60	6.00	7.00	1.00
Sub-Total	69.00	74.00	77.00	77.00	75.00	(2.00)
INFORMATION TECHNOLOGY						
Information Tech	2.00	3.00	4.00	4.50	4.00	(0.50)
Data Warehouse & Reporting	3.00	3.00	3.00	3.00	3.00	-
Fte/Stud. Acct Info	15.00	15.00	15.00	15.00	15.00	-
Record Mgt-Archiving	6.00	6.00	6.00	6.00	6.00	-
Infrastr & Oper	32.00	30.00	30.00	30.00	22.00	(8.00)
SAP Project Mgnt	10.00	10.00	10.00	10.00	6.00	(4.00)
IT- Program Mgnt	-	-	-	-	-	-
School Tech Supp	102.00	102.00	103.00	103.00	110.00	7.00

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Information Tech	2.30	2.30	2.30	2.30	3.30	1.00
Accountability	8.00	8.00	9.00	9.00	8.00	(1.00)
IT- Program Mgnt	0.20	0.20	0.20	0.20	3.70	3.50
Sub-Total	180.50	179.50	182.50	183.00	181.00	(2.00)
OPERATIONS						
Operations	3.00	4.00	4.00	4.00	4.00	-
Plant/Facility Services	2.00	2.00	2.00	2.00	2.00	-
Custodial Services	20.00	19.00	22.00	22.00	22.00	-
Building Program	28.80	28.80	35.80	35.30	35.30	-
Transportation	999.00	999.00	989.00	989.00	977.00	(12.00)
Warehouse Operations	25.50	25.50	25.50	26.50	26.50	-
Printing Services	6.00	6.00	6.00	6.00	6.00	-
Maintenance	138.00	145.00	115.00	119.00	149.00	30.00
Portables	2.00	2.00	2.00	3.00	3.00	-
Building Manager	9.00	9.00	9.00	9.00	9.00	-
Property Control	3.00	3.00	3.00	5.00	5.00	-
Operational Planning	5.00	5.00	5.00	5.00	6.00	1.00
Capital Improvement	4.20	4.20	5.20	6.20	6.20	-
Trans - Cust Support	3.00	3.00	4.00	4.00	4.00	-
Support - Utilities	4.00	4.00	34.00	34.00	1.00	(33.00)
Facilties Services	-	-	-	-	3.00	3.00
Sub-Total	1,252.50	1,259.50	1,261.50	1,270.00	1,259.00	(11.00)
SCHOOL NUTRTION						
SNP - Central Support	29.00	29.00	29.00	33.00	33.00	-
SNP - F&R Districtwide	35.19	39.75	33.75	39.00	39.00	-
School Nutrition Sub-Total	64.19	68.75	62.75	72.00	72.00	-
PENSION						
Pension Gold (FCPP)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
HUMAN RESOURCES						
Human Resources	12.00	13.00	15.00	15.00	15.00	-
Staffing	29.00	32.00	35.00	35.00	35.00	-
Management & Organization	8.00	9.00	10.00	10.00	7.00	(3.00)
Learning & Dev-Local	11.00	11.00	11.50	10.50	12.50	2.00

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Sub-Total	60.00	65.00	71.50	70.50	69.50	(1.00)
CENTRAL OFFICE TOTAL	**1,900.58**	**1,937.63**	**1,971.24**	**1,992.49**	**1,969.49**	**(23.00)**
SCHOOLS						
ELEMENTARY SCHOOLS						
Abbotts Hill ES	68.69	65.94	67.59	70.46	69.34	(1.13)
Alpharetta ES	89.93	89.20	93.59	82.73	76.53	(6.20)
Barnwell ES	79.28	74.88	78.75	82.20	79.90	(2.30)
Bethune ES	72.00	65.66	68.19	68.50	80.86	12.36
Brookview ES	62.53	58.46	60.63	61.49	61.26	(0.23)
Campbell ES	96.80	92.00	90.61	91.15	94.89	3.74
Cogburn Woods ES	81.23	75.72	77.94	89.15	88.75	(0.40)
College Park ES	92.73	80.33	77.41	90.29	89.49	(0.80)
Conley Hills ES	82.26	73.11	69.25	70.01	68.69	(1.33)
Crabapple Crossing E	67.25	66.19	66.96	66.84	66.60	(0.24)
Creek View ES	85.14	87.44	94.29	92.85	93.14	0.29
Dolvin ES	72.91	74.24	75.84	74.94	72.81	(2.13)
Dunwoody Springs ES	83.99	78.59	78.46	82.80	81.45	(1.35)
Esther Jackson ES	100.95	92.24	90.01	89.38	88.24	(1.14)
Evoline C. West ES	83.45	83.45	87.26	78.80	77.51	(1.29)
Findley Oaks ES	73.60	72.10	81.89	82.90	81.55	(1.35)
Gullatt ES	86.33	83.23	87.65	92.80	96.56	3.76
Hapeville ES	85.19	83.41	83.84	83.14	81.73	(1.41)
Heards Ferry ES	93.50	91.19	92.66	91.89	90.24	(1.65)
Hembree Springs ES	83.59	79.38	80.80	79.88	78.50	(1.38)
Heritage ES	71.48	70.55	72.91	70.21	85.14	14.93
High Point ES	77.69	83.26	84.59	83.03	80.46	(2.56)
Hillside ES	82.13	81.44	83.79	83.86	81.88	(1.99)
Hamilton E Holmes ES	79.64	75.38	71.75	74.31	71.75	(2.56)
Lake Windward ES	101.51	101.21	102.78	91.00	89.03	(1.97)
Liberty Point ES	93.65	96.00	91.24	96.74	86.83	(9.91)
Love T. Nolan ES	90.53	83.09	84.00	85.01	92.33	7.31
Manning Oaks ES	95.71	89.04	86.23	85.01	88.08	3.06
Medlock Bridge ES	85.26	84.44	86.29	88.25	87.26	(0.99)
Mimosa ES	103.59	100.49	94.50	90.60	93.18	2.58
Asa G. Hilliard ES	88.29	78.11	76.04	75.61	75.31	(0.30)
Mountain Park ES	92.96	93.53	94.00	89.09	82.59	(6.50)

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
New Prospect ES	73.49	73.32	73.61	81.04	79.74	(1.30)
Northwood ES	78.11	77.59	79.19	77.11	75.18	(1.94)
Ocee ES	78.00	79.64	73.10	84.71	83.58	(1.14)
Palmetto ES	62.09	63.64	66.60	74.08	69.05	(5.03)
Parklane ES	68.81	56.91	58.26	60.19	68.60	8.41
Randolph ES	63.68	62.13	62.05	64.99	62.08	(2.91)
Renaissance ES	77.21	77.66	76.09	83.30	89.46	6.16
River Eves ES	65.66	63.06	66.59	65.71	65.91	0.20
Roswell North ES	91.90	92.80	94.48	94.73	97.74	3.01
S.L. Lewis ES	84.98	81.73	75.39	78.41	-	(78.41)
Seaborn Lee ES	58.68	56.24	59.88	62.19	61.46	(0.73)
Shakerag ES	72.24	68.11	72.90	73.61	73.10	(0.51)
Spalding Drive Ch. ES	58.65	56.33	59.21	61.88	62.18	0.30
State Bridge ES	68.56	69.37	70.90	69.81	70.71	0.90
Stonewall Tell ES	74.56	79.14	77.20	72.59	72.09	(0.50)
Summit Hill ES	69.88	73.57	79.58	78.99	77.66	(1.33)
Sweet Apple ES	86.54	90.03	93.90	94.79	105.93	11.14
Wilson Creek ES	78.40	78.89	82.96	87.76	88.55	0.79
Woodland Charter ES	115.26	108.28	112.74	112.16	108.95	(3.21)
Oakley ES	80.89	75.42	80.45	81.73	85.88	4.15
Lake Forest ES	105.59	99.28	98.09	95.63	88.43	(7.20)
Ison Springs ES	86.09	80.04	72.35	72.18	70.48	(1.70)
Birmingham Falls ES	75.94	80.31	81.09	80.98	77.48	(3.50)
Feldwood ES	84.06	78.48	82.64	80.90	90.58	9.68
Cliftondale ES	76.31	78.88	82.15	87.24	77.63	(9.61)
Wolf Creek ES	106.73	102.13	102.28	91.73	91.85	0.12
Vickery Mill ES	74.44	73.34	77.65	89.31	84.29	(5.03)
K-2 Virtual	-	-	0.20	1.00	-	(1.00)
ES Holding	11.24	34.19	19.40	11.40	16.60	5.20
Elementary Schools Sub-Total	4,831.71	4,713.73	4,762.62	4,805.01	4,726.98	(78.04)
MIDDLE SCHOOLS						
Autrey Mill MS	126.19	118.99	125.93	125.43	129.03	3.60
Bear Creek MS	120.26	115.81	111.74	100.95	98.63	(2.33)
Camp Creek MS	87.51	84.34	89.06	94.43	98.94	4.51
Crabapple MS	89.66	91.59	93.40	101.79	103.71	1.93
Elkins Pointe MS	122.79	116.19	111.89	109.25	104.88	(4.37)
Haynes Bridge MS	95.72	89.37	90.23	89.63	98.09	8.46

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
Holcomb Bridge MS	89.05	87.78	89.24	87.29	88.74	1.45
Hopewell MS	136.41	135.88	127.68	125.00	135.45	10.45
Mcnair MS	111.05	109.05	107.63	108.91	110.06	1.15
Northwestern MS	123.19	116.83	117.59	121.25	122.76	1.51
Paul D. West MS	102.66	103.79	105.28	106.91	106.20	(0.71)
Ridgeview MS	117.84	116.00	115.46	110.69	104.94	(5.75)
River Trail MS	121.16	115.36	115.78	115.35	116.55	1.20
Sandtown MS	110.76	105.41	111.16	105.83	101.90	(3.93)
Sandy Springs MS	107.11	104.46	104.16	99.11	99.11	-
Taylor Road MS	132.48	124.18	130.46	131.46	131.95	0.49
Webb Bridge MS	118.09	117.06	117.20	122.01	124.94	2.93
Woodland MS	90.65	86.99	90.21	106.75	98.96	(7.79)
Renaissance MS	116.96	107.78	109.49	102.58	98.33	(4.25)
MS Holding	10.30	12.90	7.00	9.90	4.00	(5.90)
Middle Schools Sub-Total	2,129.85	2,059.74	2,070.57	2,074.50	2,077.15	2.65
HIGH SCHOOLS						
Alpharetta HS	199.54	199.06	198.53	194.75	193.95	(0.80)
Banneker HS	182.58	184.81	191.86	199.18	209.63	10.45
Centennial HS	204.89	199.63	204.79	203.01	201.14	(1.88)
Chattahoochee HS	176.84	171.57	173.29	171.33	170.79	(0.54)
Creekside HS	179.33	178.83	183.50	181.28	179.63	(1.65)
Milton HS	194.65	185.14	183.50	176.81	180.60	3.79
North Springs HS	149.36	145.03	146.49	149.11	150.09	0.97
Northview HS	157.21	154.38	152.68	150.81	151.61	0.80
Riverwood HS	168.73	167.19	175.63	173.43	173.15	(0.28)
Roswell HS	203.65	194.73	200.03	197.23	194.39	(2.84)
Tri-Cities HS	171.65	172.39	175.11	193.66	194.81	1.15
Westlake HS	190.89	196.16	213.54	189.21	177.90	(11.31)
Johns Creek HS	180.45	176.16	168.29	169.28	164.83	(4.45)
Langston Hughes HS	202.54	208.09	204.86	192.33	193.69	1.36
Flat Shoals	280.90	299.10	303.20	402.20	404.20	2.00
Cambridge HS	171.71	164.80	160.53	155.64	155.26	(0.37)
College And Career Academy	14.00	14.00	14.00	14.00	14.00	-
Innovation Academy	13.50	83.69	102.76	121.20	124.64	3.44
Global Impact Academy	9.00	50.19	57.70	65.51	67.63	2.11
Promise Career Institute	-	-	-	2.00	53.31	51.31
FA Virtual Excellence	-	85.00	64.00	62.90	47.40	(15.50)

POSITIONS BY ADMINISTRATIVE UNIT (ALL FUNDS)

FULL-TIME EQUIVALENT (FTE) POSITIONS

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

Position by Adminstrative Unit

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)
HS Holding	13.55	20.95	22.00	22.20	27.70	5.50
High Schools Sub-Total	3,064.96	3,250.84	3,296.26	3,387.05	3,430.33	43.28
OPEN CAMPUS						
Independence HS	24.80	25.30	26.80	26.30	27.00	0.70
McClarin HS	23.00	23.95	-	-	-	-
Virtual Program	25.25	25.25	25.25	25.25	30.00	4.75
Open Campus Sub-Total	73.05	74.50	52.05	51.55	57.00	5.45
CHARTER SCHOOLS						
Amana Academy Ch. ES/MS	86.38	85.38	85.38	85.18	84.48	(0.70)
Kipp Charter ES/MS	45.96	45.13	43.93	48.10	48.90	0.80
Hapeville Charter MS	57.29	51.69	-	-	-	-
Main Street Charter ES/MS	84.29	79.42	81.52	81.52	82.52	1.00
Hapeville Charter Career Acad.	59.52	61.32	61.42	64.52	65.12	0.60
Chattahoochee Hills Ch. ES/MS	65.85	60.45	65.95	68.15	67.25	(0.90)
Rise Grammar	45.10	47.10	42.97	-	-	-
Rise Prep School	41.57	43.61	45.38	-	-	-
Skyview	-	-	-	-	-	-
Fulton Acad. of Sci. & Tech.	71.52	71.42	69.32	62.12	62.92	0.80
Charter Schools Sub-Total	557.48	545.52	495.87	409.59	411.19	1.60
SCHOOL TOTAL	**10,657.04**	**10,644.33**	**10,677.36**	**10,727.70**	**10,702.64**	**(25.06)**
TOTAL DISTRICT FTE	**12,557.62**	**12,581.96**	**12,648.60**	**12,720.19**	**12,672.13**	**(48.06)**

DEPARTMENT PROFILES

GENERAL SERVICES ADMINISTRATION

DESCRIPTION

The General Services Administrative division is comprised of several departments that includes Board Services, Superintendent's Office, Chief of Academics, Zones, Athletics, Internal Affairs, Program Evaluation, Charter Schools, School Flexibility & Governance, Strategy Management, Personnel Investigations, Student Health Services, Safety & Security and the FCS Police Department.

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

Responsible for the effective operation of the District; general administration of all instructional, business or other operations of the District; and for advising and making recommendations to the Board of Education with respect to such activities.

INTERNAL AFFAIRS

Responsible for directing all internal audit activities within the school district. The Executive Director of Internal Audit has the overall responsibility of reporting the results of all internal audit reviews and other accounting work to senior school district management and the Board.

SAFETY & SECURITY

Mission is to provide professional, timely and efficient emergency preparedness, response and recovery plans, ensure the health and well-being of our students and staff, comply with applicable laws, identify risks, and mitigate liability to create a safe, nurturing and secure school district. The Department of Safety & Security is comprised of three separate departments that include the School Police, Student Health Services, and Emergency Operations.

CAMPUS POLICE

Mission to work cooperatively with all members of the Fulton County Schools community to preserve life, investigate crime, protect property, and promote individual responsibility for all staff and students by engaging the community in lawful and safe practices.

STAFFING DETAIL

Position	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Board of Education - Member	6.00	6.00	6.00	6.00	6.00	-
Board of Education - President	1.00	1.00	1.00	1.00	1.00	-
Superintendent	1.00	1.00	1.00	1.00	1.00	-
Chief Officer	-	-	-	1.00	1.00	-
Executive Director	4.00	4.00	4.00	3.00	3.00	-
Director	2.00	2.00	4.00	8.00	8.00	-
Zone Superintendent	7.00	7.00	7.00	7.00	7.00	-
Coordinator	6.00	6.00	6.00	3.00	3.00	-
Supervisory/Pgm Mgr	9.00	10.00	12.00	12.00	12.00	-
Auditor/Accountant	4.00	4.00	4.00	4.00	4.00	-
Analyst	0.50	0.50	0.50	0.50	0.50	-
Tech Support	4.00	7.00	7.00	7.00	8.00	1.00
School Police Officer - Captain	2.00	2.00	2.00	2.00	2.00	-
Sch Police Officer	26.00	26.00	26.00	26.00	26.00	-
Campus Security Assc	12.00	12.00	21.00	16.00	16.00	-
Specialist	4.00	4.00	4.00	4.00	4.00	-

DEPARTMENT PROFILES

GENERAL SERVICES ADMINISTRATION

Executive Assistant	1.00	1.00	1.00	-	-	-
Prof Asst I-IV	7.49	8.49	7.49	12.49	13.49	1.00
School Nurse	-	-	-	-	1.00	1.00
Audiologist	1.00	1.00	1.00	1.00	1.00	-
Total FTE	**97.99**	**102.99**	**114.99**	**114.99**	**117.99**	**3.00**

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	6,323,419	7,112,096	7,443,030	11,180,150	11,393,742	1.91%
Employee Benefits	2,038,302	2,254,843	2,358,456	3,381,912	3,995,025	18.13%
Professional & Technical Servic	832,020	1,229,420	1,389,426	1,939,423	2,593,686	33.73%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	111,535	142,433	125,941	113,500	158,900	40.00%
Other Purchased Services	-	-	1,948	10,640	19,140	79.89%
Property Services	435,224	448,304	406,807	1,246,386	1,919,100	53.97%
Equipment & Related	200,642	277,145	456,594	1,797,040	530,450	-70.48%
Field Trips & Travel	50,822	75,667	133,844	214,446	225,325	5.07%
Supplies & Materials	258,791	344,590	1,641,428	1,814,257	1,312,199	-27.67%
Other	264,927	305,398	280,077	472,332	432,155	-8.51%
Total Expenditures	$ 10,515,683	$ 12,189,894	$ 14,237,551	$ 22,170,086	$ 22,579,721	1.85%
% of General Fund	*1.02%*	*1.12%*	*1.22%*	*1.60%*	*1.59%*	

BUDGET HIGHLIGHTS

Student Health Services — *$ 20,000*

Professional development training for the health services team (school nurses and clinic assistants) related to edibles, fentanyl, opioids, and other illicit drugs.

Program Evaluation — *$ 150,000*

Professional Services for internal & external evaluations in addition to the administration and analysis of the Annual Perception Survey.

Campus Police — *$ 360,000*

One-Time cost for Startup of K-9 program including canine purchase, initial training, and vehicle.

ACADEMICS

DESCRIPTION

The Academics division is comprised of seven departments that includes Executive Administration, Office of Learning & Teaching Administration, Office of Curriculum, Office of Academic Programs, Office of Support Services, Office of Student Support, and Office of Services for Exceptional Children.

OFFICE OF LEARNING & TEACHING ADMINISTRATION

Through strong partnerships, the Learning and Teaching Department will provide instructional leaders and teachers with research-based tools and strategies to develop and implement a high-quality, rigorous, relevant, and innovative curriculum to engage all students in joyful learning to their full potential.

OFFICE OF SERVICES FOR EXCEPTIONAL CHILDREN

Ensures the instruction of students with disabilities is grounded in grade-level standards, specially designed to meet the individual needs of each student and tailored to promote growth and learning.

STAFFING DETAIL

Position	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	20.00	20.00	17.70	13.70	12.70	(1.00)
Deputy Chief/Asst. Superintenc	3.00	3.00	3.00	3.00	3.00	-
Executive Director	4.00	4.00	4.00	4.00	4.00	-
Director	13.05	13.05	14.05	14.05	16.05	2.00
Coordinator	25.00	26.00	26.00	29.00	28.00	(1.00)
Supervisory/Pgm Mgr	28.00	28.00	28.80	26.25	31.25	5.00
Tech Support	2.00	2.00	2.00	2.00	2.00	-
Specialist	2.00	2.00	5.00	5.00	5.00	-
Rotc Instructor	2.00	2.00	2.00	2.00	2.00	-
General Education Teacher	2.40	2.40	2.00	2.00	2.00	-
Instructional Support Teacher (	-	-	-	-	1.00	1.00
Custodian	2.00	2.00	2.00	2.00	2.00	-
Social Worker	2.60	2.60	2.60	2.60	2.60	-
Sch Police Officer	1.00	1.00	-	-	-	-
Financial Analyst	1.00	1.00	1.00	1.00	1.00	-
Total FTE	**109.05**	**110.05**	**111.15**	**107.60**	**113.60**	**6.00**

ACADEMICS

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	12,273,076	12,762,638	14,573,013	17,138,527	27,001,674	57.55%
Employee Benefits	3,331,096	3,452,683	3,899,041	3,705,353	4,407,669	18.95%
Professional & Technical Servic	14,526,560	4,870,085	3,316,265	7,432,010	8,001,013	7.66%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	163,196	158,571	151,400	176,053	176,345	0.17%
Other Purchased Services	737,859	659,312	615,076	1,268,922	915,367	-27.86%
Property Services	348,162	382,657	725,720	1,170,106	1,297,083	10.85%
Equipment & Related	6,829,387	6,148,918	8,175,268	8,750,467	6,003,003	-31.40%
Field Trips & Travel	139,174	390,977	802,400	1,216,476	1,424,441	17.10%
Supplies & Materials	8,936,709	4,218,096	4,527,389	8,840,941	8,059,561	-8.84%
Other	419,283	319,608	327,186	589,723	779,286	32.14%
Textbooks	2,670,182	2,729,203	5,144,805	30,311,660	3,065,000	-89.89%
Total Expenditures	$ 50,374,684	$ 36,092,748	$ 42,257,563	$ 80,600,238	$ 61,130,442	-24.16%
% of General Fund	*4.90%*	*3.33%*	*3.63%*	*5.81%*	*4.30%*	

BUDGET HIGHLIGHTS

Software Update *$ (2,300,000)*

iReady Software will be paid by ESSER funds for Fiscal Year 2025.

Testing Materials *$ (201,795)*

Shifting enrollment numbers and change in assessment used on the district's annual testing calendar.

Office of Curriculum *$ (2,212,856)*

LETRS Stipends, Curriculum Development, Academic Competitions, Synchronous Sessions, Textbook Vendor Presenters, and Archive Independent Contractors.

COMMUNICATIONS

DESCRIPTION

The Communications Department oversees district-wide internal and external communications, including district-level and school-level crisis communication; media relations; district newsletters for our staff and community; our public website - fultonschools.org - and employee portal; cable programming on FCS-TV; and all FCS social media (Facebook, Twitter and Instagram). The department also produces annual publications, assists with coordinating FCS events, and provides creative services to support schools, divisions or departments, such as graphic design, brand oversight, and video production.

The Fulton County 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.

STAFFING DETAIL

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	2.00	2.00	2.00	2.00	2.00	-
Director	1.00	1.00	1.00	1.00	1.00	-
Supervisory/Pgm Mgr	4.00	4.00	4.00	4.00	4.00	-
Specialist	5.00	5.00	5.00	5.00	5.00	-
Total FTE	**13.00**	**13.00**	**13.00**	**13.00**	**13.00**	**-**

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	923,465	925,236	1,068,930	1,166,042	1,207,151	3.53%
Employee Benefits	315,251	329,430	367,410	387,374	451,209	16.48%
Professional & Technical Services	105,083	132,242	240,152	452,251	467,651	3.41%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	20,343	10,792	15,783	10,000	11,000	10.00%
Other Purchased Services	-	3,706	18,826	3,920	11,000	180.63%
Property Services	-	2,691	38,696	28,000	28,000	0.00%
Equipment & Related	25,717	29,673	24,961	44,817	20,700	-53.81%
Field Trips & Travel	1,110	1,058	4,641	12,500	8,500	-32.00%
Supplies & Materials	44,054	46,261	31,562	34,000	39,500	16.18%
Other	-	2,122	10,740	4,700	5,000	6.38%
Total Expenditures	$ 1,435,022	$ 1,483,210	$ 1,821,699	$ 2,143,603	$ 2,249,711	4.95%
% of General Fund	*0.14%*	*0.14%*	*0.16%*	*0.15%*	*0.16%*	

BUDGET HIGHLIGHTS

Communications	*$*	*4,000*
Media Contracts and other large contracted services		
Broadcast & Video Technology	*$*	*2,800*
Broadcast trainings and certifications		

FINANCIAL SERVICES

DESCRIPTION

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

ACCOUNTING SERVICES

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

BUDGET SERVICES

Assist the school district in maintaining sound fiscal management to ensure the viability of Fulton County School System.

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.

STAFFING DETAIL

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	12.00	12.00	12.00	8.00	8.00	-
Deputy Chief/Asst. Superintendent	1.00	1.00	1.00	1.00	1.00	-
Executive Director	5.80	5.80	4.80	5.00	5.00	-
Coordinator	5.50	7.50	9.50	11.50	11.50	-
Supervisory/Pgm Mgr	2.00	2.00	3.00	1.00	1.00	-
Director	1.00	1.00	1.00	2.20	3.20	1.00
Financial Analyst	10.50	10.00	10.00	9.00	11.00	2.00
Specialist	20.60	20.60	20.60	24.60	23.60	(1.00)
Auditor/Accountant	2.00	2.50	2.50	2.50	2.50	-
Treasurer	1.00	1.00	1.00	1.00	1.00	-
Analyst	1.00	1.00	1.00	1.00	1.00	-
Total FTE	**63.40**	**65.40**	**67.40**	**67.80**	**69.80**	**2.00**

FINANCIAL SERVICES

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	4,354,781	4,739,458	5,029,952	6,038,386	6,482,353	7.35%
Employee Benefits	6,331,028	7,272,602	6,001,831	6,926,463	4,594,199	-33.67%
Professional & Technical Services	784,399	485,985	747,671	781,903	811,700	3.81%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	15,985	16,681	17,060	23,246	24,229	4.23%
Other Purchased Services	1,967,297	2,676,970	3,603,901	5,361,272	3,440,650	-35.82%
Property Services	197	-	1,930	4,155	4,225	1.68%
Equipment & Related	237,944	172,202	147,686	196,819	189,750	-3.59%
Field Trips & Travel	3,663	4,310	2,694	54,759	62,450	14.04%
Supplies & Materials	171,522	87,774	41,130	71,357	57,077	-20.01%
Other	29,006	58,739	1,206,842	59,047	88,830	50.44%
Total Expenditures	$ 13,895,822	$ 15,514,722	$ 16,800,697	$ 19,517,407	$ 15,755,463	-19.27%
% of General Fund	*1.35%*	*1.43%*	*1.44%*	*1.41%*	*1.11%*	

BUDGET HIGHLIGHTS

Accounting Services *$ 23,000*

Additional floating Bookkeepers to cover schools when Bookkeepers leave or are on extended absences.

Payroll & Employee Benefits *$ 50,000*

Annual cost for ADP's Compliance Service related to Affordable Care Act requirements.

Risk Management *$ 465,900*

Rise in the cost of insurance policy premiums and claims.

HUMAN RESOURCES

DESCRIPTION

The Talent division is comprised of 4 departments that includes Talent (Human Resources),Human Resource Mgt and Org Dev (Sch Cert Personnel), Human Resource Staffing (Personnel Services), and Professional Learning.

PROFESSIONAL LEARNING AND LEADERSHIP DEVELOPMENT
Mission is to improve the overall capacity of all Fulton County employees.

STAFFING DETAIL

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	16.00	18.00	20.00	18.00	18.00	-
Deputy Chief/Asst. Superintendent	-	-	1.00	1.00	1.00	-
Executive Director	2.00	2.00	3.00	3.00	3.00	-
Director	6.00	7.00	9.00	11.00	11.00	-
Coordinator	7.00	7.00	6.00	4.00	4.00	-
Supervisory/Pgm Mgr	5.60	6.60	7.50	8.50	9.50	1.00
Analyst	1.00	1.00	1.00	1.00	1.00	-
Specialist	13.00	12.00	12.00	12.68	12.68	-
Total FTE	**51.60**	**54.60**	**60.50**	**60.18**	**61.18**	**1.00**

FINANCIAL INFORMATION

	Approved FY2020	Approved FY2021	Approved FY2022	Projected FY2023	Proposed FY2024	Increase / (Decrease)
Expenditures						
Personnel Services	3,848,549	4,380,806	5,033,742	5,567,566	7,765,709	39.48%
Employee Benefits	1,284,016	1,434,412	1,636,157	1,800,016	2,169,313	20.52%
Professional & Technical Services	411,225	573,371	515,359	1,261,455	1,689,422	33.93%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	14,519	16,642	21,417	20,600	20,000	-2.91%
Other Purchased Services	110,926	186,313	94,198	368,464	329,450	-10.59%
Property Services	-	7,450	264,790	431,932	530,000	22.70%
Equipment & Related	15,287	29,687	46,709	76,978	4,190	-94.56%
Field Trips & Travel	563	6,999	53,045	104,095	91,600	-12.00%
Supplies & Materials	166,971	197,685	179,303	187,678	224,039	19.37%
Other	38,714	22,303	114,176	335,401	635,600	89.50%
Total Expenditures	$ 5,890,769	$ 6,855,670	$ 7,958,896	$ 10,154,184	$ 13,459,323	32.55%
% of General Fund	*0.57%*	*0.63%*	*0.68%*	*0.73%*	*0.95%*	

BUDGET HIGHLIGHTS

Recruitment,Strategy, & Retention	*$*	*140,000*
Two day New Teach Celebration including increase in facility prices		
Learning & Development-Local	*$*	*780,000*
Level Up Fulton Supports		

INFORMATION TECHNOLOGY

DESCRIPTION

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.

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.

RECORDS MANAGEMENT

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.

STAFFING DETAIL

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Position						
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	6.00	4.00	4.00	4.00	4.00	-
Deputy Chief/Asst. Superintendent	-	-	1.00	1.00	1.00	-
Executive Director	1.20	2.20	2.20	2.20	2.20	-
Financial Analyst	-	-	-	-	-	-
Director	7.00	7.00	6.00	6.00	6.00	-
Coordinator	16.00	16.00	19.00	20.00	20.00	-
Analyst	6.00	6.00	7.00	7.00	7.00	-
Tech Support	46.30	45.30	44.30	44.30	44.30	-
Supervisory/Pgm Mgr	2.00	2.00	1.00	0.50	0.50	-
Specialist	6.00	6.00	6.00	6.00	6.00	-
Technology Specialst	89.00	89.00	89.00	89.00	89.00	-
Total FTE	**180.50**	**178.50**	**180.50**	**181.00**	**181.00**	**-**

INFORMATION TECHNOLOGY

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	11,399,263	11,301,682	11,687,627	13,810,173	14,225,713	3.01%
Employee Benefits	4,045,203	3,986,219	3,968,748	4,888,960	5,677,077	16.12%
Professional & Technical Services	4,257,609	5,126,224	6,096,192	8,333,199	8,119,717	-2.56%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	288,902	294,719	248,448	1,092,330	737,204	-32.51%
Other Purchased Services	-	-	-	-	-	
Property Services	1,204,382	841,248	1,216,044	1,173,676	1,134,062	-3.38%
Equipment & Related	8,686,114	5,062,043	1,930,806	1,600,276	1,097,511	-31.42%
Field Trips & Travel	46,777	87,679	133,745	124,322	113,580	-8.64%
Supplies & Materials	75,826	71,108	72,673	67,566	62,250	-7.87%
Other	83,028	44,613	39,779	61,575	64,125	4.14%
Total Expenditures	$ 30,087,105	$ 26,815,535	$ 25,394,061	$ 31,152,076	$ 31,231,239	0.25%
% of General Fund	*2.93%*	*2.47%*	*2.18%*	*2.25%*	*2.20%*	

BUDGET HIGHLIGHTS

Infrastructure Management — *$ (801,326)*

Internet services bundled to SPLOST purchase & AT&T spend, paid professional services, and equipment and related maintenance costs.

School Tech Support — *$ 230,700*

School support contractors to support the one tech per school model.

Accountability — *$ 109,723*

Cloud Research for Cloud growth initiatives and increased contractor costs

IT-Program Management — *$ 338,400*

ECC application services and growth in contracting staffing

OPERATIONS

DESCRIPTION

The Operations division mission is to efficiently and effectively provide exceptional non-instructional support for student learning. The division is comprised of four operating departments that includes Capital Programs, Facilities Services, Operational Planning, and Transportation.

FACILITIES SERVICES

To provide the students, staff and community of Fulton County with high performance facilities that support college and career readiness and are consistently recognized as meeting the commitments made to the community. It consists of 5 separate departments which includes: Environmental Services, Maintenance Services, Portables and Renovations, Utilities Services, and Warehouse Services.

TRANSPORTATION

Focuses on Service, Excellence, Accountability and Teamwork (SEAT) by operating safe, clean and well-maintained school buses; proving timely and efficient routing; and by taking pride in the services offered to students, parents, and staff. A comprehensive training program ensures that Transportation's core values of Safety-First, Integrity, Excellence, Accountability and Teamwork, are shared with every new driver and each existing staff member.

STAFFING DETAIL

Position	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Chief Officer	1.00	1.00	1.00	1.00	1.00	-
Prof Asst I-IV	23.00	23.00	23.00	23.00	21.00	(2.00)
Deputy Chief/Asst. Superintendent	-	1.00	1.00	1.00	1.00	-
Coordinator	7.00	7.00	8.00	11.00	12.00	1.00
Executive Director	3.70	3.70	3.70	3.70	3.70	-
Maint Mech	131.00	138.00	138.00	138.00	138.00	-
Custodian	31.00	30.00	34.00	34.00	34.00	-
Specialist	9.00	8.00	9.00	13.00	15.00	2.00
Bus Driver	830.00	830.00	820.00	820.00	805.00	(15.00)
Transportation Assistant	75.00	75.00	75.00	75.00	75.00	-
Foreman - Transportation	34.00	34.00	34.00	35.00	42.00	7.00
Fleet Mechanic	25.00	25.00	25.00	25.00	28.00	3.00
Assistant Foreman	7.00	7.00	7.00	7.00	-	(7.00)
Director	3.00	3.00	3.00	4.00	4.00	-
Supervisory/Pgm Mgr	39.00	40.00	40.00	41.00	41.00	-
Analyst	1.00	1.00	-	-	-	-
Tech Support	3.00	3.00	3.00	3.00	3.00	-
Financial Analyst	1.00	1.00	1.00	-	-	-
Total FTE	**1,223.70**	**1,230.70**	**1,225.70**	**1,234.70**	**1,223.70**	**(11.00)**

OPERATIONS

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	36,652,709	43,024,309	47,322,470	54,826,403	59,217,169	8.01%
Employee Benefits	13,127,428	12,139,115	11,787,754	17,886,301	22,040,878	23.23%
Professional & Technical Services	1,821,187	1,750,304	1,768,011	3,161,663	3,125,393	-1.15%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	4,368,356	7,906,549	8,199,201	26,837,180	28,336,200	5.59%
Other Purchased Services	225	49	155	13,446	11,000	-18.19%
Property Services	9,588,756	10,206,253	16,524,494	26,067,893	26,635,140	2.18%
Equipment & Related	547,139	521,959	607,781	2,550,969	775,300	-69.61%
Field Trips & Travel	18,483	25,870	61,861	109,252	147,100	34.64%
Supplies & Materials	4,193,354	4,601,005	6,343,037	7,131,955	5,927,850	-16.88%
Other	32,315	12,411	33,714	35,100	34,100	-2.85%
Total Expenditures	$ 70,349,952	$ 80,187,824	$ 92,648,480	$ 138,620,163	$ 146,250,130	5.50%
% of General Fund	*6.84%*	*7.39%*	*7.96%*	*9.99%*	*10.28%*	

BUDGET HIGHLIGHTS

Planning & Student — *$ 17,300*

Redistricting meeting and First Day Fulton after hour event cost for non-exempt and exempt employees overtime, additional

Property Control — *$ 25,000*

Overtime needed for new procurement & inventory management processes, allocation for work related travel expenses,

Warehouse Operations — *$ 40,000*

Two new powered pallet jacks (FY24 midyear add was for two new forklifts).

Environmental Services — *$ 100,000*

Consumer Price Index increase to lawncare contracts to provide grounds maintenance to ES, MS, and support buildings.

Maintenance Services — *$ 175,000*

Repair and Maintenance services for HVAC contractor and parts

STATE GRANTS

DESCRIPTION

State Grants are funding that comes directly from the state and are not part of the Special Revenue Fund. They are included in the general fund revenue. For FY24, 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 29.55 positions across the district.

STAFFING DETAIL

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Position						
Coordinator	0.36	0.30	-	-	-	-
Supervisory/Pgm Mgr	1.00	1.00	1.30	0.85	0.85	-
Pre K Teacher	-	-	-	-	-	-
PreKindergarten Paraprofessional	-	-	-	-	-	-
Tch-CTAE - Young Farmers	-	-	-	-	-	-
Total Operations Budget	**1.36**	**1.30**	**1.30**	**0.85**	**0.85**	**-**

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	3,144,835	3,108,067	3,043,218	3,232,301	3,664,349	13.37%
Employee Benefits	859,049	810,914	837,714	826,543	1,039,666	25.78%
Professional & Technical Services	67,661	-	1,450	5,425,905	-	-100.00%
Payment to 3rd Parties	-	-	-	150,000	-	-100.00%
Utilities	-	-	-	-	-	
Other Purchased Services	64,607	76,264	87,989	97,250	457,346	370.28%
Property Services	-	76,006	160,858	208,874	-	-100.00%
Equipment & Related	1,017,395	1,570,601	1,611,400	829,530	1,049,026	26.46%
Field Trips & Travel	-	3,415	2,398	-	-	
Supplies & Materials	48,865	79,164	89,750	148,100	-	-100.00%
Other	-	-	-	-	-	
Total Expenditures	5,202,411	5,724,430	5,834,776	10,918,504	6,210,387	-43.12%
% of General Fund	*0.51%*	*0.53%*	*0.50%*	*0.79%*	*0.44%*	

DISTRICTWIDE

DESCRIPTION

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

FINANCIAL INFORMATION

	Approved FY2021	Approved FY2022	Approved FY2023	Projected FY2024	Proposed FY2025	Increase / (Decrease)
Expenditures						
Personnel Services	(9,482)	1,286,089	17,447	(2,002,365)	700,000	-134.96%
Employee Benefits	22,255,297	22,867,095	21,592,890	22,349,703	20,388,917	-8.77%
Professional & Technical Services	5,146,245	3,421,513	3,119,403	2,745,200	2,745,200	0.00%
Payment to 3rd Parties	-	-	-	-	-	
Utilities	-	-	(1,166,363)	(800,000)	(800,000)	0.00%
Other Purchased Services	-	-	4,555	-	-	
Property Services	3,333	-	3,499	35,694	5,000	-85.99%
Equipment & Related	-	725	11,613	-	-	
Field Trips & Travel	-	-	-	-	-	
Supplies & Materials	-	-	2,345	-	-	
Other	3,396,068	1,883,429	920,049	255,035	255,035	0.00%
Transfers Out	802,230	672,804	1,308,351	3,195,865	3,639,766	13.89%
Total Districtwide	31,593,691	30,131,655	25,813,790	25,779,132	26,933,918	4.48%
% of General Fund	*3.07%*	*2.78%*	*2.22%*	*1.86%*	*1.89%*	

BUDGET HIGHLIGHTS

District-Wide Transfers	*$*	*443,901*

Transfer to Other Funds increased for Fiscal Year 2025.

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
INSTRUCTION					
SPECIAL EDUCATION					
Personnel Services	108,409,463	115,359,803	124,771,542	144,164,072	150,232,493
Employee Benefits	41,264,872	41,404,192	48,834,803	59,097,899	67,942,034
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties	86,672	1,273,211	438,543	171,929	-
Utilities	4,149	6,741	7,300	5,615	600
Other Purchased Services	3,125	950	1,125	3,975	-
Property Services	-	-	192,154	10,102	8,602
Equipment & Related	9,873	402,554	1,149,785	4,768,295	22,000
Field Trips & Travel	-	14,637	10,885	77,174	2,700
Supplies and Materials	-	-	-	-	-
Other	843,343	686,287	1,113,504	1,312,816	1,130,822
Sub-Total	150,621,497	159,148,374	176,519,641	209,611,876	219,339,251
ESOL					
Personnel Services	14,620,472	15,280,516	16,850,099	18,589,719	19,576,587
Employee Benefits	5,400,267	5,442,974	6,683,909	7,967,601	8,957,613
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	222	175	-	-	-
Other Purchased Services	944	2,629	2,604	1,003	-
Property Services	-	3,994	(3)	-	-
Equipment & Related	55,576	10,755	13,257	11,068	-
Field Trips & Travel	700	450	-	432	-
Supplies and Materials	-	-	-	-	-
Other	300	2,311	-	1,056	-
Sub-Total	20,078,481	20,743,804	23,549,865	26,570,880	28,534,199
EIP/REMEDIAL					
Personnel Services	23,450,671	22,009,728	18,206,125	20,096,844	17,299,190
Employee Benefits	8,485,887	7,665,822	7,291,256	8,315,626	7,617,656
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	5,565	-	1,622	-
Property Services	-	1,019	-	-	-
Equipment & Related	99,232	24,572	36,708	15,344	-
Field Trips & Travel	-	2,512	304	-	-
Supplies and Materials	-	-	-	-	-

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Other	-	1,995	-	-	-
Sub-Total	32,035,789	29,711,213	25,534,393	28,429,436	24,916,846
TAG					
Personnel Services	22,907,210	24,279,410	26,421,934	31,191,443	32,314,184
Employee Benefits	8,179,188	8,660,839	10,699,069	12,938,492	14,229,471
Professional and Technical Services	-	-	-	-	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	206	-
Other Purchased Services	-	1,429	-	-	-
Property Services	-	-	-	-	-
Equipment & Related	2,131	479	1,283	1,268	-
Field Trips & Travel	-	-	4,325	1,931	-
Supplies and Materials	-	-	-	-	-
Other	-	-	-	-	-
Sub-Total	31,088,529	32,942,158	37,126,612	44,133,341	46,543,656
MAGNET					
Personnel Services	-	3,225,515	4,152,886	5,525,971	3,097,218
Employee Benefits	-	1,105,802	1,635,735	2,266,974	246,185
Professional & Technical Services	-	54,257	88,969	50,400	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	4,141	2,245	1,624	-
Other Purchased Services	-	6,001	4,093	2,954	-
Property Services	-	1,599	905	3,695	-
Equipment & Related	-	43,822	126,438	227,772	-
Field Trips & Travel	-	2,035	8,524	900	-
Supplies & Materials	-	358,966	373,396	437,015	-
Other	-	120	4,222	6,200	-
Sub-Total		4,802,258	6,397,414	8,523,504	3,343,402
AVID					
Personnel Services	-	1,282,805	1,248,163	1,611,842	1,597,340
Employee Benefits	-	450,838	518,607	670,967	703,385
Field Trips & Travel	-	865	255	1,450	-
Supplies & Materials	-	2,088	4,973	5,876	-
Other	-	-	4,750	12,218	-
Sub-Total		1,736,596	1,776,748	2,302,352	2,300,724
INTERNATIONAL BACCALAUREATE					
Personnel Services	-	783,972	1,848,970	1,792,708	1,374,644

EXPENDITURES BY PROGRAM AND OBJECT (ALL FUNDS)

Expenditures by Program and Object - All Funds

DESCRIPTION	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
Employee Benefits	-	282,776	742,321	728,602	594,651
Professional & Technical Services	-	8,866	42,425	23,858	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	-	-	-
Other Purchased Services	-	5,742	-	-	-
Property Services	-	2,062	-	-	-
Equipment & Related	-	-	-	2,238	-
Field Trips & Travel	-	800	1,930	-	-
Supplies & Materials	-	56,956	44,650	51,322	84,600
Other	-	114,199	97,899	136,125	-
Sub-Total	-	1,255,374	2,778,195	2,734,853	2,053,895
LEAP					
Personnel Services	-	-	56,469	1,827,223	2,021,698
Employee Benefits	-	-	20,997	731,052	874,030
Professional & Technical Services	-	-	-	107,500	15,000
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	-	268	4,769	3,000
Other Purchased Services	-	-	-	-	-
Property Services	-	-	823	-	2,500
Equipment & Related	-	-	53,756	840,834	5,000
Field Trips & Travel	-	-	-	39	19,500
Supplies & Materials	-	-	30,348	80,962	72,500
Other	-	-	638	11,999	5,000
Sub-Total	-	-	163,300	3,604,379	3,018,228
VOCATIONAL					
Personnel Services	10,490,676	12,197,607	15,907,366	22,733,374	14,851,188
Employee Benefits	3,804,285	4,270,636	6,312,472	9,367,798	6,509,295
Professional & Technical Services	2,400	107,000	12,333	4,400	-
Payment to 3rd Parties	-	-	-	-	-
Utilities	-	578	-	-	-
Other Purchased Services	40,674	35,687	40,884	1,192	-
Property Services	-	-	3,177	-	-
Equipment & Related	681,185	1,149,957	843,634	313,135	758,000
Field Trips & Travel	1,595	193,031	182,392	182,574	181,000
Supplies & Materials	793,244	723,115	728,694	834,140	883,219
Other	171,024	8,263	(62,472)	373,537	331,500
Sub-Total	15,985,083	18,685,873	23,968,480	33,810,150	23,514,203

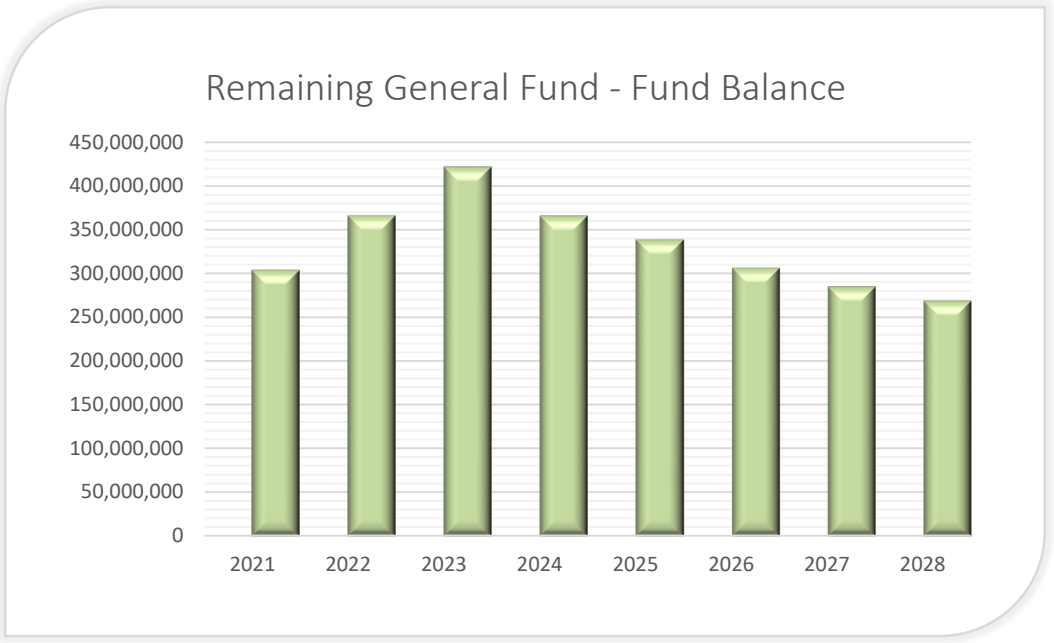
FINANCIAL TRENDS

FUND BALANCE

Fiscal Year	Beginning Fund Balance	General Fund Revenue	General Fund Expenditures	Transfers	Ending Fund Balance
2029	268,661,124	1,394,555,358	1,397,065,713	(4,012,032)	262,138,736
2028	284,933,846	1,373,680,795	1,385,941,485	(4,012,032)	268,661,124
2027	306,393,514	1,360,354,234	1,377,863,687	(3,950,215)	284,933,846
2026	338,490,882	1,344,278,712	1,372,500,202	(3,875,878)	306,393,514
2025	366,008,452	1,355,516,347	1,379,394,150	(3,639,766)	338,490,882
2024	421,639,772	1,292,882,077	1,345,317,533	(3,195,865)	366,008,452
2023	366,209,040	1,220,762,928	1,164,073,347	(1,258,849)	421,639,772
2022	303,772,503	1,148,671,102	1,085,333,069	(901,496)	366,209,040
2021	243,097,404	1,089,973,713	1,028,532,315	(766,299)	303,772,503

Source: Department of Financial Services

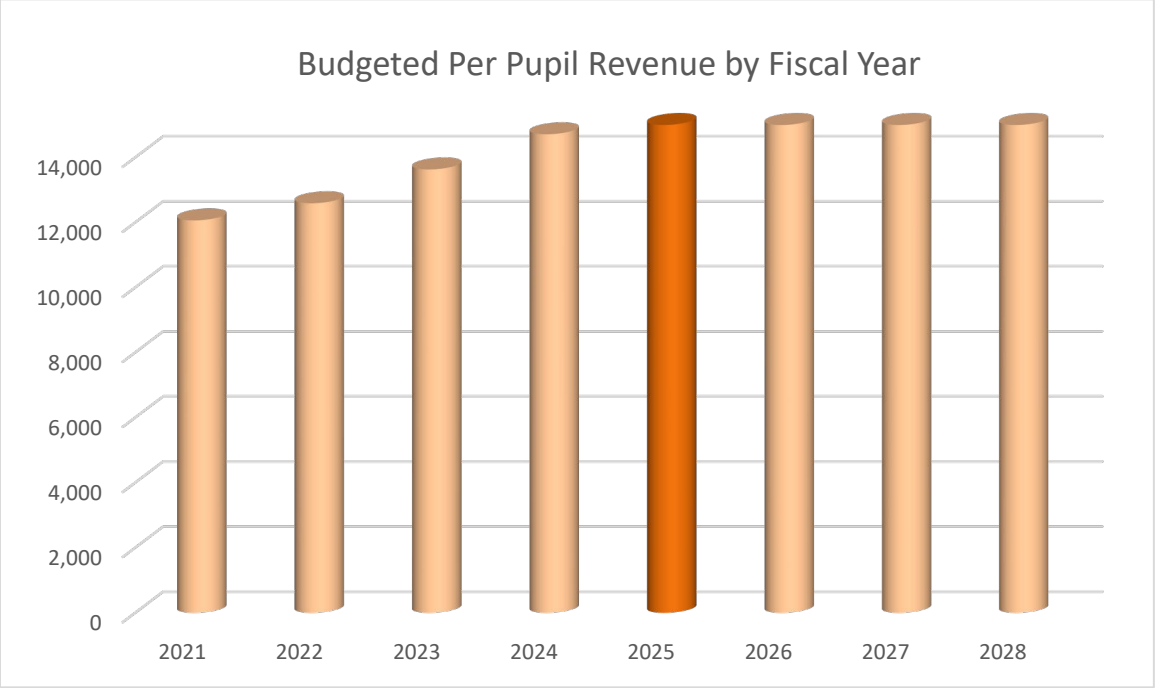
Expenditures are based on a 97% expenditure rate for FY 24 - FY 29



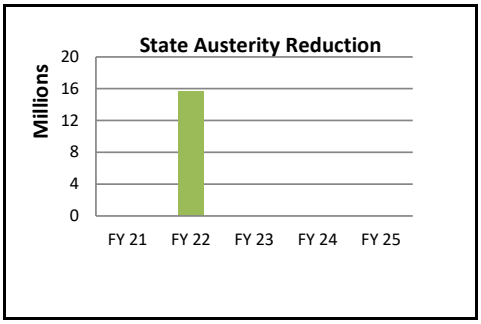
BUDGETED REVENUES PER PUPIL

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2028	945,545,187	397,994,432	1,000,000	29,141,177	$ 1,373,680,795
2027	919,888,706	409,255,351	1,000,000	30,210,177	$ 1,360,354,234
2026	894,997,548	419,139,988	1,000,000	29,141,177	$ 1,344,278,712
2025	870,851,427	449,524,743	1,000,000	34,140,177	$ 1,355,516,347
2024	813,916,877	440,218,440	1,000,000	37,746,760	$ 1,292,882,077
2023	763,513,760	407,744,823	938,450	43,171,270	$ 1,215,368,303
2022	725,340,080	384,994,469	945,942	25,040,389	$ 1,136,320,879
2021	696,301,703	377,633,869	933,513	14,948,008	$ 1,089,817,094

Fiscal Year	Local Revenue	State Revenue	Federal Revenue	Other Revenue Local	Total
2028	11,011	4,635	12	339	$ 15,997
2027	10,655	4,741	12	350	$ 15,758
2026	10,309	4,828	12	336	$ 15,484
2025	9,980	5,151	11	391	$ 15,534
2024	9,263	5,010	11	430	$ 14,714
2023	8,564	4,574	11	484	$ 13,633
2022	8,038	4,266	10	277	$ 12,592
2021	7,709	4,181	10	165	$ 12,065

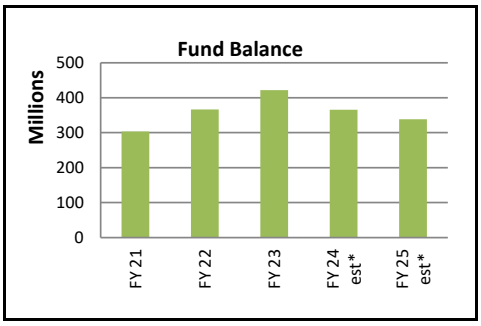


State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



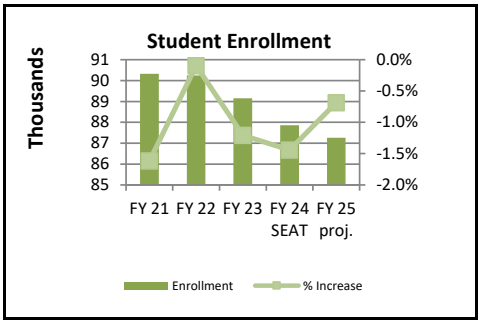
State Austerity Reduction			Explanation
FY 21	$	-	Austerity is expected to remain at $0 for FY 25.
FY 22	$	15,699,551	
FY 23	$	-	
FY 24	$	-	
FY 25	$	-	

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



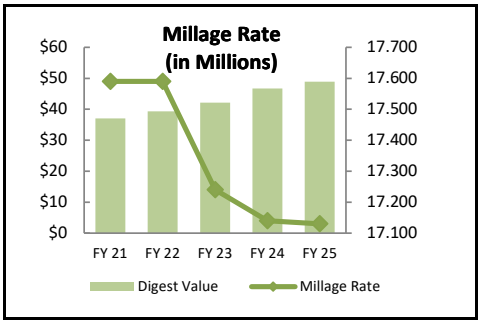
Fiscal Year	Fund Balance		Explanation
FY 21	$	303,772,503	Fulton County Schools has been using its fund balance strategically since FY 14 implementing one-time expenditures when needed to keep the district's fund balance level stable.
FY 22	$	366,209,040	
FY 23	$	421,639,772	* Estimated fund balances are based on an expenditure rate of 97%.
FY 24 est*	$	366,008,452	
FY 25 est*	$	338,490,882	

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



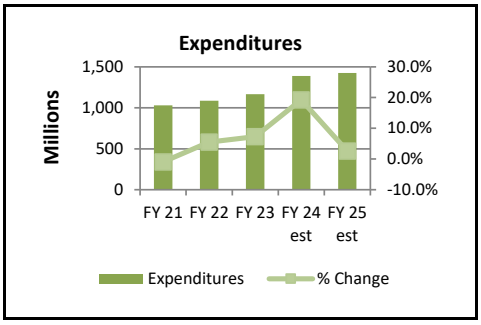
Fiscal Year	Enrollment	% Increase	Explanation
FY 21	90,328	-1.6%	FY 25 forecasted enrollment decreased by 603 students as compared to FY 24 SEAT day. SEAT serves as the basis for leveling school budget allocations based on actual enrollment.
FY 22	90,242	-0.1%	
FY 23	89,151	-1.2%	
FY 24 SEAT	87,865	-1.4%	
FY 25 proj.	87,262	-0.7%	

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



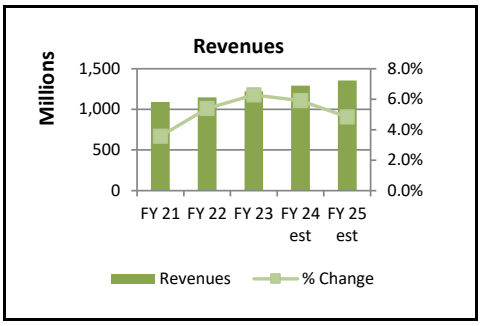
Fiscal Year	Millage Rate	Digest Value	Explanation
FY 21	17.590	$37.0	The value of a mill for FY 25 is estimated to be $48.9 million, which increased from FY 24 values of 4.78%. The estimates are based on the Net Digest.
FY 22	17.590	$39.3	
FY 23	17.240	$42.1	
FY 24	17.140	$46.7	
FY 25	17.130	$48.9	

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



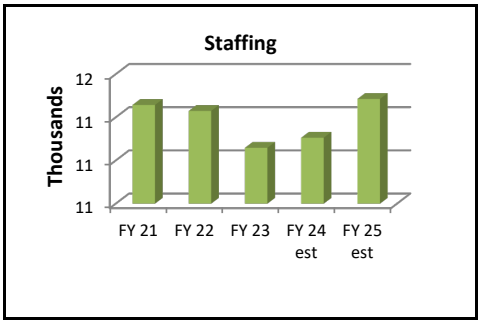
Fiscal Year	Expenditures	% Change	Explanation
FY 21	$ 1,029,301,096	-0.94%	The District has been experiencing rising expenditures due to increases in the Teachers Retirement System and Health Insurance costs. In FY 25, expenditures are expected to increase due to proposed salary increases, TRS, and Health benefits.
FY 22	$ 1,086,234,565	5.53%	
FY 23	$ 1,165,381,761	7.29%	
FY 24 est	$ 1,390,121,157	19.28%	
FY 25 est	$ 1,425,695,591	2.56%	

Revenues - Accounts for appropriations available for the school district



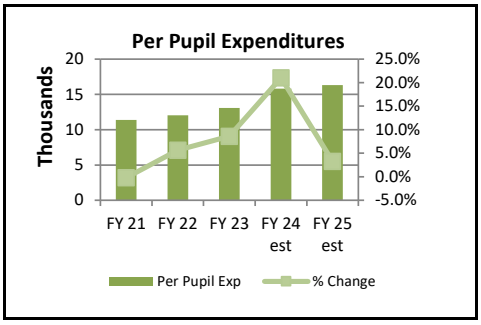
Fiscal Year	Revenues	% Change	Explanation
FY 21	$ 1,089,976,194	3.57%	
FY 22	$ 1,148,671,102	5.38%	
FY 23	$ 1,220,812,494	6.28%	
FY 24 est	$ 1,292,882,077	5.90%	
FY 25 est	$ 1,355,516,347	4.84%	

Staffing -Total General Fund positions allocated for schools and departments



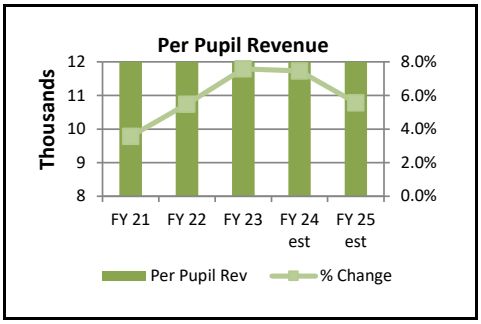
Fiscal Year	Staffing	% Change	Explanation
FY 21	11,429	-0.33%	In FY 25, staff is projected to grow by 90 positions or .79%. This growth is primarily at the school level as the district is transitioning positions funded with ESSER to General Fund.
FY 22	11,415	-0.12%	
FY 23	11,329	-0.75%	
FY 24 est	11,353	0.21%	
FY 25 est	11,443	0.79%	

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



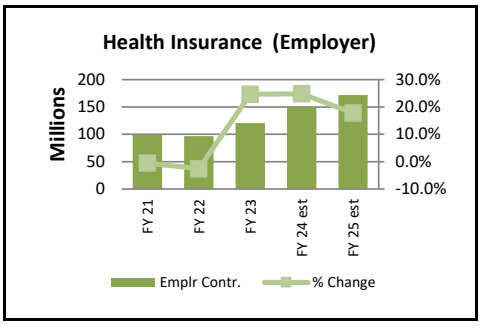
Fiscal Year	Per Pupil Exp	% Change	Explanation
FY 21	$11,395	-0.21%	The per pupil cost represents the average cost of educating a student in Fulton County Schools. With rising cost of Health benefits and compensation, the cost of educating students is consistently increasing.
FY 22	$12,037	5.63%	
FY 23	$13,072	8.60%	
FY 24 est	$15,821	21.03%	
FY 25 est	$16,338	3.27%	

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



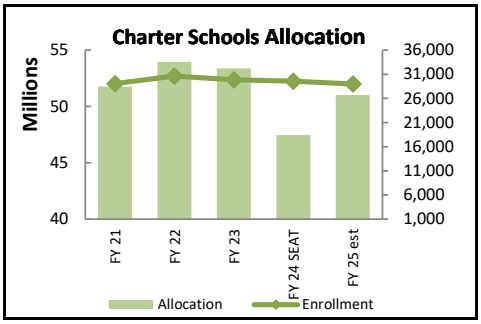
Fiscal Year	Per Pupil Rev	% Change	Explanation
FY 21	$12,067	3.57%	The cost of the Per Pupil revenue has been increasing each year due to enrollment decreasing.
FY 22	$12,729	5.49%	
FY 23	$13,694	7.58%	
FY 24 est	$14,714	7.45%	
FY 25 est	$15,534	5.57%	

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



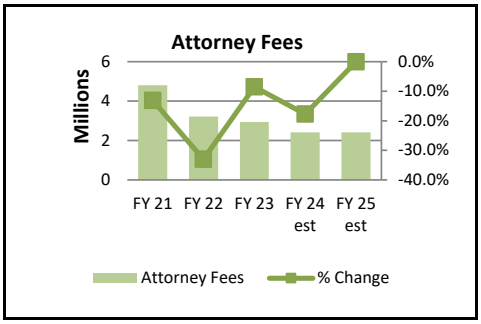
Fiscal Year	Emplr Contr.	% Change	Explanation
FY 21	$99,088,113	-0.54%	This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Health insurance for the District increased by $21 Million or 17.77% for FY 25.
FY 22	$96,548,067	-2.56%	
FY 23	$120,378,444	24.68%	
FY 24 est	$150,249,390	24.81%	
FY 25 est	$171,646,416	17.77%	

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



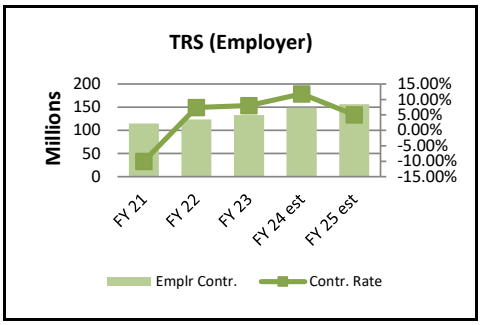
Fiscal Year	Enrollment	Allocation	Explanation
FY 21	29,042	$51,772,113	Enrollment for Charter School Allocation has been decreasing for past year; however, the increase in the budget allotment is due to the salary increase, increase in TRS, and increase Health benefits.
FY 22	30,628	$53,946,417	
FY 23	29,873	$53,373,049	
FY 24 SEAT	29,593	$47,469,881	
FY 25 est	28,978	$51,023,688	

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



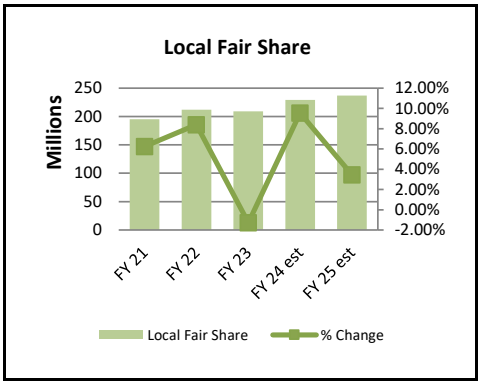
Fiscal Year	Attorney Fees	% Change	Explanation
FY 21	$4,802,885	-13.10%	The district is strategically finding ways to keep decreasing attorney fees and to keep legal costs down.
FY 22	$3,218,536	-32.99%	
FY 23	$2,943,992	-8.53%	
FY 24 est	$2,421,424	-17.75%	
FY 25 est	$2,420,500	-0.04%	

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



Fiscal Year	Emplr Contr.	Contr. Rate	Explanation
FY 21	$114,755,153	-10.05%	The District's contribution to TRS has fluctuated in the last five years. In FY 25, rates are expected to increase to 20.78. TRS is forecasted to increase over the next five years.
FY 22	$123,270,787	7.42%	
FY 23	$133,197,334	8.05%	
FY 24 est	$148,938,629	11.82%	
FY 25 est	$156,476,418	5.06%	

Local Fair Share



Fiscal Year	Local Fair Share	% Change	Explanation
FY 21	$195,403,177	6.25%	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 the district's QBE allotment as calculated by the Georgia Department of Education. In FY 25, the LFS will increase approximately 3.46%.
FY 22	$211,831,330	8.41%	
FY 23	$209,120,993	-1.28%	
FY 24 est	$229,084,630	9.55%	
FY 25 est	$237,005,956	3.46%	

FCS Bridge to Success Transition Plan*

FY2025



This document is the proposed ESSER transition plan. The final plan will be provided during the FY25 budget development process and no later than June 30, 2024.

Overview of FCS Bridge to Success Funding

In response to the economic outcome of the COVID-19 pandemic in the United States, Congress passed three bills that provided immediate and direct economic assistance to state and local educational agencies through the Elementary and Secondary School Emergency Relief (ESSER) funds. These funds were provided to support areas with the greatest need, where the academic and non-academic components of school districts had the greatest impact due to COVID-19. The grants are one-time, formula allocation made directly to districts. Supplement not supplant does not apply to any of the ESSER grants. COVID-19-related expenses are retroactive to March 13, 2020, and after. 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. To that end, district leaders used data from MAPLE (Metro Atlanta Policy Lab for Education) Learning, district financial data, as well as the utilization of public input to develop programs and supports for FCS. As a result, Fulton County Schools developed evidence-based interventions and program initiatives to support accelerated learning opportunities for students impacted by the COVID-19 pandemic.

Bridge to Success Goals

The Bridge To Success Plan aims to bridge the current state of students to future success by achieving the following performance outcomes in three years:

1. FCS Students will recover from the COVID-19 learning disruption.
2. FCS Students will record the highest growth averages in the Atlanta Metro Area.
3. FCS Staff will demonstrate fidelity of implementation for all tiers of instruction.
4. FCS Stakeholders will report satisfaction and approval of district performance.

Bridge To Success Priorities

We will prioritize safe environments for face-to-face instruction.
We will utilize the FCS Bridge to Success plan to recover from learning disruption.
We will establish transformative approaches to literacy instruction.
We will develop our leaders throughout the organization using High Quality Professional Learning.
We will improve and expand existing program options for students, staff, and parents.
We will ensure continuity of district operations.

LEGISLATION	FUND	GRANT AWARD
CARES Act	**CARES Act Elementary and Secondary School Emergency Relief Fund Grant**	**$18,300,111.00**
The Coronavirus Aid, Relief, and Economic Security (CARES) Act funding allows states (LEAs) to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all students, and additional activities authorized by federal elementary and secondary education laws.	**ESSER- CARES Act Equitable Services**	**$1,899,552.00**
CRSSA Act	**ESSER II - CRRSA Act - LEA**	**$75,177,534.00**
The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act provided an additional $54.3 billion for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.		
ARP Act	**ESSER III - ARP - LEA**	**$168,990,825.00***
The American Rescue Plan (ARP)Act was provided to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds will allow SEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic.		*The state updated the allocation to LEA's in FY24.
Available ESSER III Funds in FY25:		$20,512,069.00
Percentage of ESSER III Funds projected in FY25:		12%
FY25 General Funds needed to Sustain FCS Bridge to Success Priorities (FTE & Non-Personnel Estimates):		**$24,442,042.00**

FCS Bridge to Success Initiatives

PROGRAMS RETURNING TO GENERAL FUNDS - *PROPOSED*			
GRANT FUND: ESSER III - ARP ACT			
INITIATIVE (ACTIVITY)	**BUDGET AMOUNT**	**ACTIVITIES:**	**DESCRIPTIONS:**
FOCUS PLAN	$3,459,443.00	Extended Time: Extended Learning Programs	Extended Learning provides students with additional instructuion and tutoring before school, after school and Saturdays.
	$5,405,644.00	Extended Time: Summer School	Summer School provides students the opportunity to accelerate or recover credits during the time between school years.
STUDENT SAFETY	$285,000.00	Student Success Skills	Videos and activities to support skill development in self-awareness, self-management, reflective learning skills, social competence, collaborative problem solving, and sense of belonging.
EXPANDED PROGRAM OPTIONS	$280,000.00	Student Programs and Field Trips	Cultural Kaleidoscope provides educational learning beyond the classroom through field trips offering authentic experiences, cultural exposure, and building background knowledge and vocabulary.
TOTAL:	**$9,430,087.00**		

Grant Period - 03/24/2021 - 09/30/2023

Carryover Period - 07/01/2023 - 09/30/2024

SUNSETTING PROGRAMS - *PROPOSED*			
GRANT FUND: ESSER III - ARP ACT			
INITIATIVE (ACTIVITY)	**BUDGET AMOUNT**	**ACTIVITIES:**	**DESCRIPTIONS:**
BUSINESS CONTINUITY	$20,666,735.12	Additional Charter School payments, Health & Wellness Inititiatives, Additional allocations to Instructional Reserves (Covid-19 response, retention bonuses, school/K-2 staff)	Employee Wellness Program initiatives focus on mental, physical, nutritional, and financial health of district staff. FCS direct allocation to Charter Schools. Additional funds added to purchase PPE for the district, enhanced payments for substitutes, provide retention stipends, and support the online remote learning programs for students in first and second grades.
EVERY CHILD READS	$8,194,808.00	Assessment, Small Group Instruction, Literacy Labs, Bus Literacy Words & PBIS Rewards	Bus Literacy vocabulary words used for school buses and Bus PBIS Incentives used for PBIS lesson reminders for every middle and high school student riding the school bus. Literacy Labs were intended to capture exemplary literacy instruction.
FOCUS	$2,975,898.60	Small Group Paras (High Dosage Small Group)	One additional paraprofessional hired at elementary schools for one:one and small group tutoring.
EXPANDED PROGRAM OPTIONS	$3,429,250.00	Enhanced Experiences	Cultural Kaleidoscope provides every FCS student with enriched, educational learning beyond the classroom through field trips offering authentic experiences, cultural exposure, and building background knowledge and vocabulary.
LEADERSHIP DEVELOPMENT	$154,577.00	Principal Supervisors	Principal Supervisors training to strengthen the instructional capacity and change management skills of principals.
TEXTBOOK ADOPTION	$23,697,664.00	ELA Textbooks & Vocabulary Resources, Professional Learning	Literacy Textbook Adoption alignment of K-12 reading/ELA instructional resources to GSE standards and the five pillars of reading.
TOTAL:	**$59,118,932.72**		

Grant Period - 03/24/2021 - 09/30/2023

Carryover Period - 07/01/2023 - 09/30/2024

FCS Bridge to Success Initiatives

SUSTAINED PROGRAMS - *PROPOSED*				
INITIATIVES	**ORIGINAL ESSER III BUDGET**	**FY24 ESSER III Budget**	**FY25 ESSER III BUDGET - *PROPOSED***	**FY25 FCS GENERAL FUND BUDGET - *PROPOSED***
Business Continuity	**$41,792,736.00**	**$14,613,765.52**	**$9,281,293.00**	**$659,013.00**
Charter Schools	$6,219,406.82	$1,835,665.48	$0.00	$0.00
Operations - Health and Safety	$472,317.48	$372,317.48	$89,590.00	$139,020.00
Operations - Transportation	$800,828.00	$375,978.00	$0.00	$0.00
Instructional Reserves (iReady, Psychological Testing, Textbook Resources, Substitutes)	$9,602,746.25	$3,586,063.03	$3,098,455.00	$48,980.00
Program Management	$24,697,438.19	$8,443,741.53	$6,093,248.00	$471,013.00
Every Child Reads	**$55,082,874.00**	**$21,512,397.10**	**$5,875,000.00**	**$9,835,137.00**
Literacy Leadership	$2,806,703.19	$1,266,703.19	$0.00	$356,466.00
Assessment	$1,231,656.72	$380,768.72	$0.00	$0.00
Bus Literacy Words & PBIS Rewards	$251,642.00	$0.00	$0.00	$0.00
Human Capital Investments	$33,104,034.53	$14,874,034.53	$3,225,000.00	$6,914,280.00
Vision to Learn	$450,000.00	$450,000.00	$0.00	$150,000.00
Professional Development	$10,181,867.66	$3,000,000.00	$2,000,000.00	$2,068,930.00
Small Group Instruction	$7,056,970.09	$1,540,890.66	$650,000.00	$345,461.00
FOCUS	**$8,053,899.00**	**$8,053,898.60**	**$1,591,242.00**	**$8,913,087.00**
Summer School	$4,000,000.00	$4,000,000.00	$1,561,242.00	$5,405,644.00
Extended Learning, High Dosage/Small Group	$3,975,898.60	$3,975,898.60		$3,459,443.00
Parent Engagement	$78,000.00	$78,000.00	$30,000.00	$48,000.00
Student Safety	**$1,540,483.00**	**$1,115,038.91**	**$243,321.00**	**$597,063.00**
Compliance & Reporting	$315,000.00	$315,000.00	$243,321.00	$285,000.00
Behavior Interventions	$886,079.05	$586,079.05		$312,063.00
Academic Interventionists	$339,403.86	$213,959.86		$0.00
Expanded Program Options	**$34,786,943.00**	**$12,713,678.01**	**$3,354,500.00**	**$3,737,742.00**
CTAE Expansion	$5,868,026.52	$1,971,723.52	$510,000.00	$0.00
Enhanced Experiences: Teaching Museums	$3,429,250.00	$1,151,000.00		$280,000.00
Dropout Prevention	$14,583,153.58	$6,792,015.58	$2,504,500.00	$2,285,742.00
K-2 Virtual Expansion	$973,567.00	$0.00		$0.00
K-8	$400,000.00	$202,000.00		$0.00
Mobile Learning	$2,162,000.00	$784,000.00	$90,000.00	$360,000.00
Virtual Expansion	$7,370,945.81	$1,812,938.91	$250,000.00	$812,000.00
Leadership Development	**$4,036,226.00**	**$1,477,072.00**	**$166,713.00**	**$0.00**
Aspiring Leaders	$1,967,125.08	$861,771.08	$166,713.00	$0.00
Current Principals	$1,914,523.17	$550,723.67		$0.00
Principal Supervisors	$154,577.25	$64,577.25		$0.00
Textbook Adoption	**$23,697,664.20**	**$0.00**	**$0.00**	**$700,000.00**
ELA & Vocabulary Resources	$20,000,000.00	$0.00	$0.00	$700,000.00
Professional Learning	$817,000.00	$0.00	$0.00	$0.00
Total	**$168,990,825.20**	**$59,485,850.14**	**$20,512,069.00**	**$24,442,042.00**

FY25 Proposed General Fund budget includes items that are being recommended to sustain and items returning to General Funds.

ESSER III - ARP:

Grant Period - 03/24/2021 - 09/30/2023
Carryover Period - 07/01/2023 - 09/30/2024

FTE SUMMARY BY INITIATIVE:	FY24 FTE ALLOCATIONS	SUSTAINED FTE - PROPOSED	ESSER III - $$ - FY2024	ESSER III -$$ - FY2025	GENERAL FUND - $$ - FY2025
BUSINESS CONTINUITY					
FINANCIAL SERVICES	4	2	$378,591.00	$83,897.00	$251,690.00
PROGRAM EVALUATION	1	1	$117,900.00	$31,441.00	$94,323.00
SAP PROJECT MANAGEMENT	1	0	$131,430.00	$0.00	$0.00
K-2 VIRTUAL	1	0	$128,578.00	$0.00	$0.00
CLUSTER NURSES	2	1	$165,645.00	$39,589.73	$118,769.00
FOCUS					
SCHOOLS – HDSG PARAPROFESSIONALS	60	0	$2,990,365.00	$0.00	$0.00
Every Child Reads					
LEARNING & TEACHING	7	3	$952,808.00	$118,822.00	$460,359.00
IT INFRASTRUCTURE	1	0	$89,480.00	$0.00	$0.00
SCHOOLS – K-2 LITERACY COACHES	60	65	$6,824,800.00	$0.00	$7,393,533.00
MTSS SUPPORT	2	0	$297,214.00	$0.00	$0.00
STUDENT SAFETY					
BEHAVIOR/ACADEMIC SUPPORT	2	2	$246,602.00	$71,122.00	$213,367.00
BEHAVIOR INTERVENTION	1	1	$129,940.00	$32,899.00	$98,696.00
ACADEMIC INTERVENTION	1	0	$161,020.00	$0.00	$0.00
SCHOOL SOCIAL WORKER	2	0	$131,354.00	$0.00	$0
EXPANDED PROGRAM OPTIONS					
SCHOOLS – DROPOUT PREVENTION: IN SCHOOL ACADEMIES	20	10	$2,009,293.00	$0.00	$1,086,284.00
SCHOOLS – DROPOUT PREVENTION: SAFE CENTERS	6	6	$779,433.00	$0.00	$779,433.00
SCHOOLS – DROPOUT PREVENTION: THE PROMISE CAREER INSTITUTE	3	3	$373,725.00	$0.00	$373,725.00
VIRTUAL EXPANSION	1	0	$115,734.00	$0.00	$0.00
LEADERSHIP DEVELOPMENT					
TALENT – PLLD	3	0	$495,962.00	$0.00	$0.00
Totals	**178**	**94**	**$16,519,874.00**	**$377,770.73**	**$10,870,179.00**

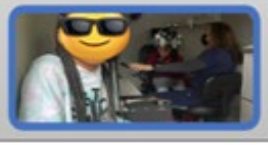
•Total FTE count is based on school-based and central office positions.

•FY25 Salary estimates reflect the FY24 salary rates.

FCS Bridge to Success Initiatives
PROGRAM HIGHLIGHTS



Every Child Reads - LETRS Training – Professional Learning for ELA teachers in grades PK-12, school & district leaders based on the five essential pillars of reading.



Every Child Reads - Vision to Learn - Provides vision screening, on-site eye exams and glasses to students in Title 1 schools for students with vision challenges.



Expanded Program Options - CTAE Expansion - Provides students in elementary, middle and high schools with the opportunity to participate in both in-school and out-of-school career exploration to help increase in the number of students completing CTAE pathways and receiving industry certifications.



Expanded Program Options - Dropout Prevention (SAFE Centers) - The S.A.F.E Center is a consolidation of school services and community partnerships designed to eliminate academic, social, and emotional barriers that impede student



Expanded Program Options - Dropout Prevention – (In School Academies) Dropout Prevention strategies will create a robust system of wrap-around supports, academic programming, and work-force ready options to meet the needs of students most at-risk (for not graduating or not graduating on time).



Expanded Program Options - Mobile Learning - Mobile Learning centers will extend the K-5 learning experience into communities with large learning gaps by implementing a mobile learning classroom.



Expanded Program Options – Virtual Learning Expansion - Expand the virtual footprint in FCS by increasing the virtual learning digital curriculum and implementing a robust staff training path. All teachers teaching an online course will earn the online teaching endorsement and become Quality Matters Certified Course Reviewers.

Fulton County Schools

Where Students Come First

Informational Section

INFORMATIONAL SECTION

This part of the school division's annual budget presents detailed information on past and future budgets, as well as factors that influence the annual budget. The schedules contained herein put the annual budget into context and explain past budget decisions. It also helps reveal the impact of past and current decisions on future budgets and budget results should current trends continue beyond the budget year. All information included in this section is for the General Fund only, unless noted otherwise.

Property Tax Information

This section includes a variety of information and schedules that are included to help provide the reader with additional information on tax assessments and levies, which is how the School Division receives approximately 64.75% of their revenue.

Enrollment Trends

The single greatest determinant of resource needs for any school is the size of its student enrollment. Spending on personnel services, materials and supplies, and capital infrastructure is often derived directly or indirectly from populations.

Personnel Resources

A significant portion of the school budget is allocated to personnel costs. A good indicator of these costs is personnel resource allocations or staffing levels. Staffing levels can also be an indicator of the school division's commitment to specific programs.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future for school division's capital improvements.

Performance Measures

Performance measurement is a process for determining how well the school division has accomplished its mission through the delivery of programs, services, or processes. Performance measurement systems provide accountability to the citizenry by identifying results and evaluating past resource allocation decisions. Furthermore, performance measurement facilitates future decision-making regarding resource allocation and service delivery options.

Other Useful Information

This section includes a variety of information and schedules that are not included in one of the other sections but prove useful to a stakeholder when reviewing the annual budget.

PROPERTY TAX RATES

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

For FY 2025, the Fulton County Board of Education has tentatively approved a budget based on a millage rate of 17.130 per $1,000 of assessed value.

Fiscal Year	*Tax Year*	*Tax Rate Per $1000 Valuation*	*Property Values (In Millions) Total Market Value*	*Property Values (In Millions) Total Taxable Value*	*Taxes Levied (In Millions)*	*% Of Billed Taxes Collected Within Fiscal Year*	*Actual Collection of Taxes Levied Within the Fiscal Year (in Millions)*
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*	*17.240*	*118,353.25*	*47,341.30*	*707.91*	*96.%*	*678.65*
2024	*2023*	*17.140*	*148,743.23*	*59,497.29*	*801.16*	*96%*	*755.16*
2025	*2024*	*17.130*	*155,420.54*	*62,168.22*	*838.97*	*96%*	*790.88*
2026	*2025*	*17.130*	*160,050.05*	*64,020.00*	*863.93*	*96%*	*814.41*
2027	*2026*	*17.130*	*164,821.75*	*65,928.70*	*889.65*	*96%*	*838.66*
2028	*2027*	*17.130*	*169,739.59*	*67,895.84*	*916.17*	*96%*	*863.65*

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $59 billion over the past ten years with the value projected to be around 62.1 billion in 2025, which will be an increase from 2024. This will continue the trend of positive gains which began in FY15.

Tax Year 2022			
Principal Taxpayer	Taxable Asses Value[1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 2,623,906	1	2.75%
Georgia Power	634,079	2	0.66%
Atlanta Development Authority	505,297	3	0.53%
Google Inc.	399,643	4	0.42%
Coca Cola Company	384,349	5	0.40%
AT&T	233,550	6	0.24%
Post Apartment Homes	217,117	7	0.23%
Delta Airlines	169,020	8	0.18%
Twitter Inc.	168,075	9	0.18%
Truist Inc	164,799	10	0.17%
Total Principal Taxpayers	$ 5,499,835		
All Other Taxpayers	90,033,391		94.24%
Total	**$ 95,533,226**		**100.00%**
Notes			
[1] The taxable assessed value excludes the City of Atlanta, which has its own school district.			
[2] The tax year is one year prior to the fiscal year			

Tax Millage Rate

The millage rate of the school system for fiscal year 2024-2025 is 17.130, of which, all are used for the maintenance and operations of the school district.

The current projections for FY25 are based on a 17.130 millage rate.

Tax Levy

A millage rate of 17.130 will levy $838.97 million in taxes for FY25.

Tax Collections

The Tax Office is expected to collect 94% of the taxes billed. However, billing is expected to be 96% of what is levied in FY25 for a total of $790.88 million.

TAXABLE PROPERTY

Local Taxes

School divisions do not have taxing authority. Fulton County Schools is financially dependent on funds from the local, state, and federal governments. Fulton County Government collects taxes on real estate, personal property, and other sources and then transfers a portion to Fulton County Schools. The School Board, Superintendent, and cabinet level personnel collaborate to determine funding levels for Fulton County Schools.

County general revenues primarily include real estate taxes, personal property taxes, some other local taxes, and investment income tax. Real estate taxes are collected on taxable residential and commerical property. Personal property taxes are collected on motor vehicles and mobile homes. Other taxable property includes automobiles, timber, and heavy duty equipment. Other local revenues include a portion of the sales tax, license and utility taxes, and vehicle registrations.

Taxable Assessed Value

Tax Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property[2]	Less: Tax Exempt	Total Taxable Assessed Value[1]	Total Direct Tax Rate[3]	Estimated Actual Value	Annual Percentage Change
2014	15,054,489	10,600,600	1,151,965	21,146	93,233	412,790	1,770,447	72	1,592,197	27,512,544	18.502	68,781,360	-0.26%
2015	15,655,302	10,617,563	1,161,287	18,940	68,867	414,058	1,490,221	159	1,654,995	27,771,402	18.502	69,428,505	0.94%
2016	17,113,276	11,449,783	1,375,068	15,925	109,317	450,399	981,445	499	1,823,080	29,672,632	18.502	74,181,580	6.85%
2017	17,625,266	12,453,581	1,267,822	15,149	87,783	478,596	667,017	947	1,958,108	30,655,678	18.483	76,595,131	3.25%
2018	22,319,557	13,841,863	1,403,946	16,092	94,636	457,519	324,274	733	2,369,384	36,111,557	18.546	90,281,352	17.87%
2019	22,146,114	13,389,392	1,356,192	15,620	97,618	457,430	324,274	1,050	2,449,545	35,360,291	17.796	88,432,857	-2.05%
2020	23,951,591	15,144,155	1,437,779	96,302	93,634	510,266	244,778	906	5,889,644	35,613,718	17.590	88,974,417	0.61%
2021	25,132,553	15,103,858	1,562,800	89,609	121,401	529,179	188,860	32,272	5,752,608	37,007,924	17.796	92,519,810	3.98%
2022	27,006,792	15,913,532	2,114,478	98,097	133,636	569,363	141,571	30,029	6,696,851	39,310,649	17.590	98,276,623	6.22%
2023	31,186,335	16,753,279	1,998,716	109,626	106,450	568,310	121,180	54,100	8,732,213	42,165,782	17.240	105,414,455	7.26%
*	21,719,128	13,526,761	1,483,005	49,651	100,658	484,791	625,407	12,077	3,891,863	34,118,218	18.055	79,408,537	-24.67%

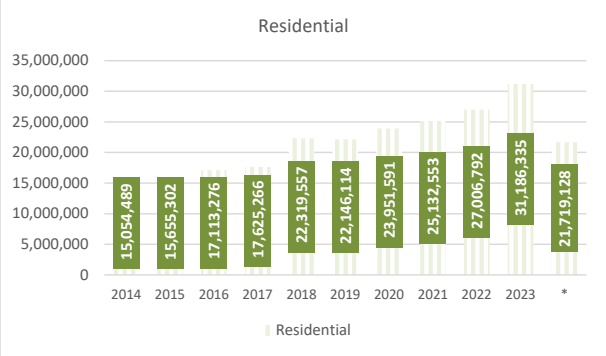
* Dollar average for ten years.
** Percentage change in dollars over ten years.

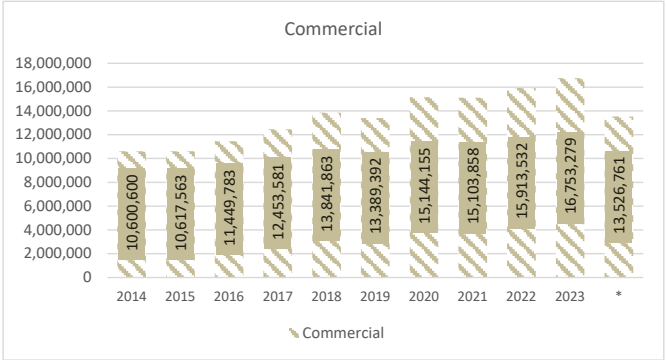
Notes:

1. All property is assessed at 40% of fair market value.
2. Gross digest before homestead or freeport exemptions.
3. The tax year is one year prior to the fiscal year.
4. Generally includes timber, heavy equipment and historical property.
5. Tax rates expressed in rate per $1,000.

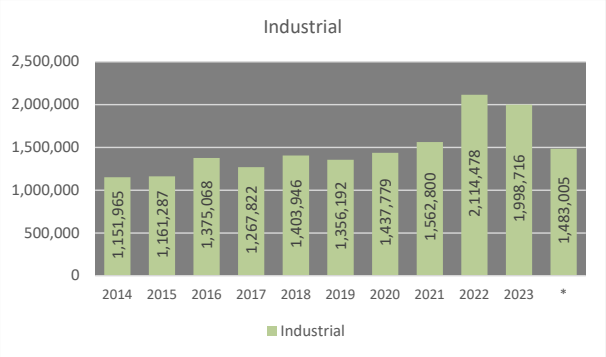
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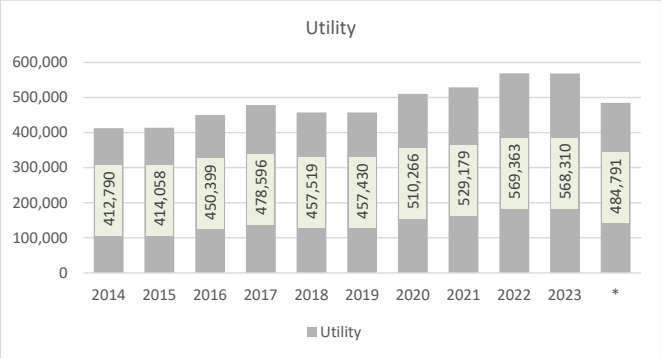
Fulton County Annual Comprehensive Financial Report (ACFR) for FY 2023
Tax Digest Consolidation Summary 2023

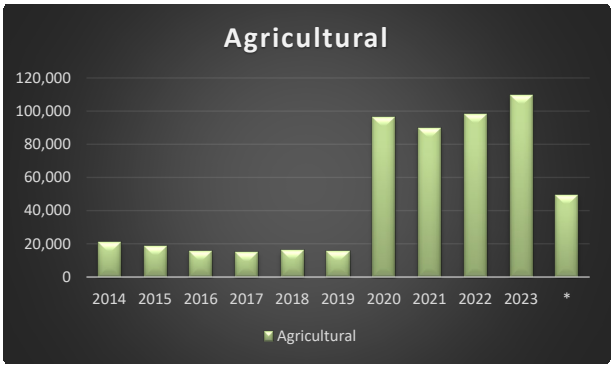




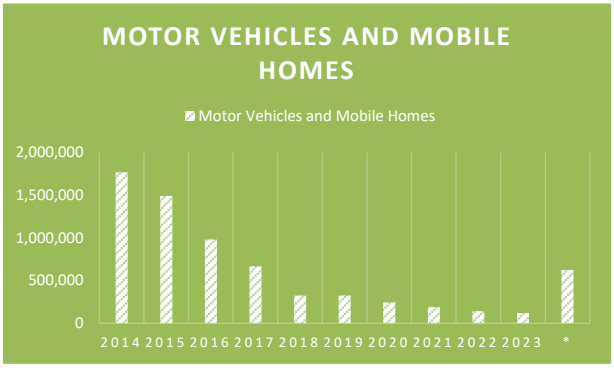
Taxable Assessed Value

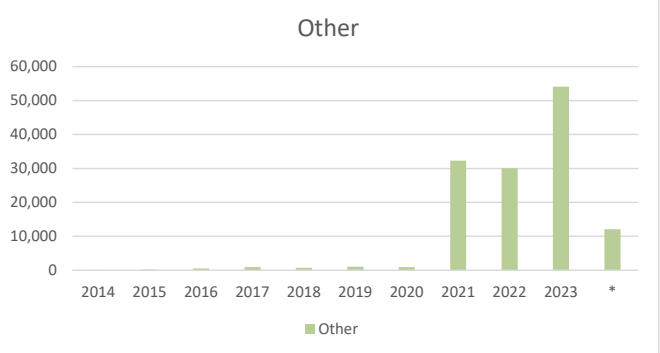


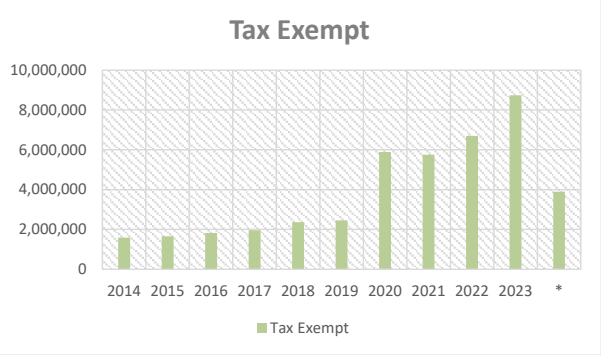














Millage Rate Impact on Homesteaded Property

	School	Bond	Combined Millage Rate
Appraised Value	$200,000.00	$200,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$80,000.00	$80,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$78,000.00**	**$80,000.00**	
Millage Rate	**17.130**		**17.130**
Total School Taxes	**$ 1,336.14**	$ -	**$ 1,336.14**

* 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**	**$80,000.00**	
Millage Rate	**-0.010**		**-0.010**
Tax Year 2024 Dollar Impact**	**$ (0.78)**	**$ -**	**$ (0.78)**

* Assume School Homestead Exemption Only

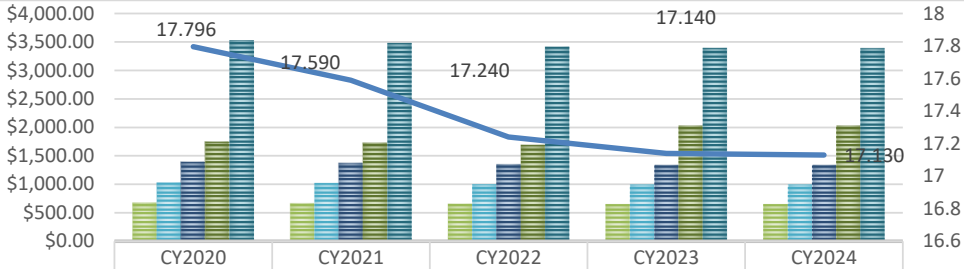
** Assumes no change in Appraised Value

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

Calendar Year Millage Rate	2020	2021	2022	2023	2024
School Millage Rate	17.796	17.590	17.240	17.140	17.130
Bond Millage Rate	-	-	-	-	-
Combined Millage Rate	**17.796**	**17.590**	**17.240**	**17.140**	**17.130**

Tax on Homestead at $200k	2020	2021	2022	2023	2024
School Taxes	$ 1,388.09	$ 1,372.02	$ 1,344.72	$ 1,336.92	$ 1,336.14
Bond Taxes	$ -	$ -	$ -	$ -	$ -
Combined School Taxes	**$ 1,388.09**	**$ 1,372.02**	**$ 1,344.72**	**$ 1,336.92**	**$ 1,336.14**

School Tax by Fair Market Value with Basic Homestead



	CY2020	CY2021	CY2022	CY2023	CY2024
$100,000	$676.25	$668.42	$655.12	$651.32	$650.94
$150,000	$1,032.17	$1,020.22	$999.92	$994.12	$993.54
$200,000	$1,388.09	$1,372.02	$1,344.72	$1,336.92	$1,336.14
$300,000	$1,744.01	$1,723.82	$1,689.52	$2,022.52	$2,021.34
$500,000	$3,523.61	$3,482.82	$3,413.52	$3,393.72	$3,391.74
Millage Rate	17.796	17.590	17.240	17.140	17.130

ENROLLMENT TRENDS

STUDENT ENROLLMENT PROJECTION METHODOLOGY

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

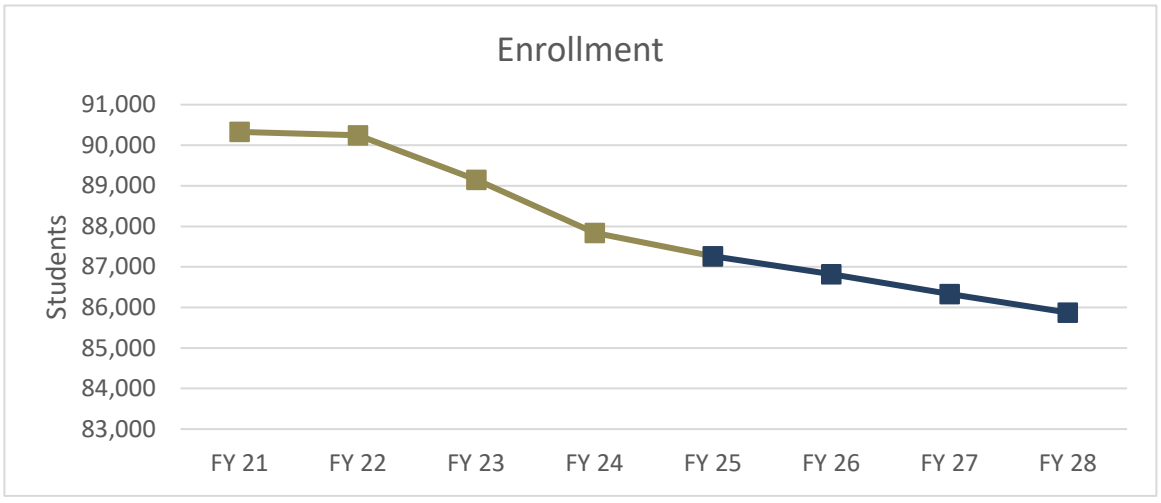
For future kindergarten students, *birth factors* are determined based on current and historical trends in consideration with historic small-area birth data from the state.

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.

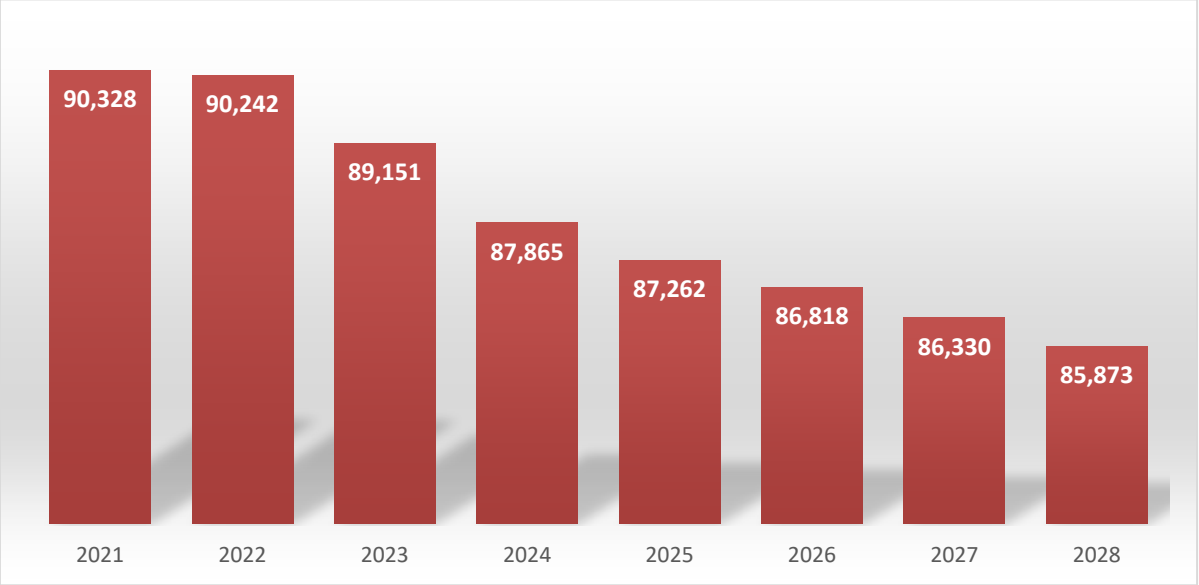
The 2023-24 enrollment count was 87,872 which was 1,774 students less than the system's projected enrollment of 89,646. More detailed school-by-school analysis shows 49 of 93 schools were accurate within a 3% margin of error and 71 schools within 5%. At Student Enrollment Adjustment Time (SEAT), the enrollment count was 87,837. SEAT serves as the basis for leveling school budget allocations.

STUDENT ENROLLMENT TRENDS



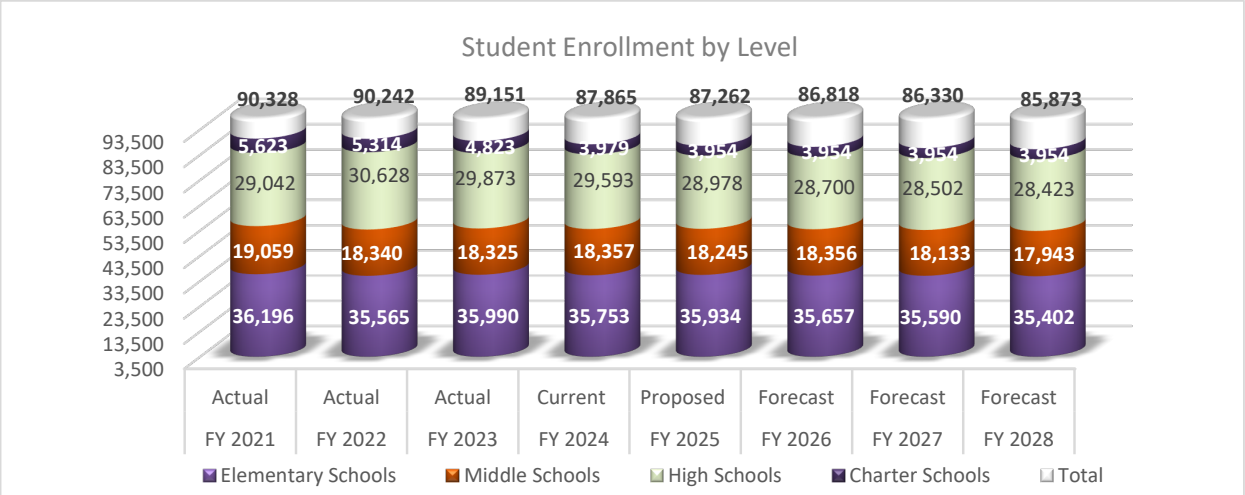
STUDENT ENROLLMENT

Fiscal Year	Method	Enrollment	Increase / (Decrease)	% Increase / (Decrease)
2021	Actual	90,328	-2,763	-2.97%
2022	Actual	90,242	-86	-0.10%
2023	Actual	89,151	-1,091	-1.21%
2024	Projected	87,865	-1,286	-1.44%
2025	Budgeted	87,262	-603	-0.69%
2026	Forecast	86,818	-444	-0.51%
2027	Forecast	86,330	-488	-0.56%
2028	Forecast	85,873	-457	-0.53%



STUDENT ENROLLMENT BY LEVEL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Current	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Level								
Elementary Schools	36,196	35,565	35,990	35,753	35,934	35,657	35,590	35,402
Middle Schools	19,059	18,340	18,325	18,357	18,245	18,356	18,133	17,943
High Schools	29,042	30,628	29,873	29,593	28,978	28,700	28,502	28,423
Charter Schools	5,623	5,314	4,823	3,979	3,954	3,954	3,954	3,954
Open Campus	408	395	140	183	151	151	151	151
Total	***90,328***	***90,242***	***89,151***	***87,865***	***87,262***	***86,818***	***86,330***	***85,873***



STUDENT ENROLLMENT BY GRADE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Grade								
Pre-Kindergarten	1,619	1,682	1,684	1,662	1,848	1,848	1,848	1,848
Kindergarten	5,074	5,460	5,371	5,083	5,349	5,370	5,410	5,423
First	5,873	5,563	5,839	5,685	5,354	5,567	5,578	5,610
Second	5,992	5,976	5,812	5,876	5,731	5,476	5,676	5,680
Third	6,251	6,120	6,084	5,854	5,933	5,800	5,530	5,729
Fourth	6,334	6,282	6,229	6,106	5,987	6,092	5,947	5,657
Fifth	6,504	6,376	6,384	6,295	6,265	6,037	6,134	5,988
Sixth	6,814	6,603	6,322	6,326	6,324	6,303	6,064	6,160
Seventh	6,766	6,715	6,398	6,392	6,294	6,355	6,324	6,072
Eighth	6,915	6,852	6,844	6,550	6,422	6,493	6,540	6,506
Ninth	7,775	8,201	7,943	7,782	7,698	7,630	7,699	7,731
Tenth	7,643	7,699	7,803	7,627	7,336	7,247	7,183	7,243
Eleventh	7,132	7,303	7,150	7,418	7,160	7,071	6,965	6,911
Twelth	6,857	6,899	6,693	6,789	6,992	6,960	6,863	6,746
Self-Contained	2,779	2,511	2,595	2,420	2,569	2,569	2,569	2,569
Total	***90,328***	***90,242***	***89,151***	***87,865***	***87,262***	***86,818***	***86,330***	***85,873***

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

STUDENT ENROLLMENT BY SCHOOL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
ELEMENTARY SCHOOLS								
Abbotts Hill Elementary	574	548	560	558	534	522	522	498
Alpharetta Elementary	497	518	546	517	505	492	499	496
Asa Hilliard Elementary	484	466	457	429	427	422	410	405
Barnwell Elementary	666	663	711	696	662	656	635	629
Bethune Elementary	531	542	488	514	684	656	659	648
Birmingham Falls Elementary	618	735	751	747	717	727	712	701
Brookview Elementary	437	424	408	432	433	429	419	421
Campbell Elementary	624	543	568	608	646	653	656	655
Cliftondale Elementary	660	604	635	680	681	689	697	727
Cogburn Woods Elementary	763	742	735	781	794	774	771	802
College Park Elementary	602	466	457	478	523	541	545	558
Conley Hills Elementary	472	393	386	381	384	386	391	388
Crabapple Crossing Elementary	649	632	637	627	620	618	604	595
Creek View Elementary	884	899	981	824	815	813	836	834
Dolvin Elementary	702	714	721	693	675	647	636	642
Dunwoody Springs Elementary	538	532	524	527	539	529	535	509
Esther Jackson Elementary	537	515	522	520	520	502	491	497
Evoline C. West Elementary	764	751	823	673	697	702	708	717
Feldwood Elementary	647	589	669	665	658	654	637	605
Findley Oaks Elementary	572	556	585	583	587	569	573	573
Gullatt Elementary	697	702	730	739	744	763	754	748
Hamilton Holmes Elementary	590	556	533	564	570	560	563	562
Hapeville Elementary	582	551	507	525	540	531	525	536
Heards Ferry Elementary	716	700	709	692	693	683	698	703
Hembree Springs Elementary	538	484	500	550	541	528	519	520
Heritage Elementary	436	410	440	406	652	644	639	636
High Point Elementary	597	663	668	665	674	665	670	665
Hillside Elementary	517	538	518	519	546	528	527	534
Ison Springs Elementary	558	476	459	439	447	439	431	434
Lake Forrest Elementary	690	652	634	585	552	549	550	529
Lake Windward Elementary	730	715	699	642	628	614	621	580
Liberty Point Elementary	677	712	680	708	706	704	718	713
Love T. Nolan Elementary	676	648	663	661	744	716	711	709
Manning Oaks Elementary	798	720	728	714	752	791	799	816
Medlock Bridge Elementary	598	590	618	638	628	626	620	638
Mimosa Elementary	661	697	648	595	570	543	532	529
Mountain Park Elementary	742	777	781	760	741	716	700	691
New Prospect Elementary	493	505	481	582	590	579	590	581
Northwood Elementary	640	636	636	580	551	548	518	505
Oakley Elementary	686	675	698	667	701	725	723	690

STUDENT ENROLLMENT BY SCHOOL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Ocee Elementary	633	612	604	684	679	657	646	626
Palmetto Elementary	344	312	346	415	428	443	480	496
Parklane Elementary	368	312	310	301	338	347	359	365
Randolph Elementary	541	483	490	497	485	465	455	448
Renaissance Elementary	631	603	578	672	705	723	736	769
River Eve Elementary	534	525	549	537	545	532	535	551
Roswell North Elementary	810	866	852	878	909	904	904	903
S.L. Lewis Elementary	510	524	540	516	0	0	0	0
Seaborn Lee Elementary	437	444	464	494	490	498	490	491
Shakerag Elementary	639	621	647	650	643	623	609	610
Spalding Drive Ch Elementary	344	329	348	351	353	359	356	357
State Bridge Elementary	669	676	680	670	653	636	634	617
Stonewall Tell Elementary	677	649	625	548	558	558	549	533
Summit Hill Elementary	605	690	703	686	684	679	670	633
Sweet Apple Elementary	677	794	793	834	861	881	890	876
Wilson Creek Elementary	738	772	782	844	879	885	895	884
Woodland Charter Elementary	965	908	953	930	949	930	921	908
Wolf Creek Elementary	803	792	797	718	715	725	737	732
Vickery Mill Elementary	428	414	435	364	389	379	380	384
Elementary Schools Sub-Total	**36,196**	**35,565**	**35,990**	**35,753**	**35,934**	**35,657**	**35,590**	**35,402**
MIDDLE SCHOOLS								
Autrey Mill Middle	1295	1245	1259	1257	1263	1254	1216	1150
Bear Creek Middle	1159	1205	1101	971	955	1021	1028	1081
Camp Creek Middle	594	582	632	771	787	780	822	823
Crabapple Middle	854	861	862	909	890	945	928	940
Elkins Pointe Middle	999	968	879	866	855	859	854	840
Haynes Bridge Middle	635	641	611	631	623	623	623	608
Holcomb Bridge Middle	683	651	632	598	626	620	626	581
Hopewell Middle	1282	1210	1208	1193	1241	1206	1215	1197
Mcnair Middle	904	837	883	869	835	877	856	833
Northwestern Middle	1194	1145	1138	1124	1150	1121	1092	1045
Paul D. West Middle	799	816	814	864	819	804	751	710
Ridgeview Middle	1077	1064	1002	966	913	899	841	849
River Trail Middle	1178	1091	1085	1095	1115	1169	1189	1215
Sandtown Middle	1018	968	1047	1007	964	1011	1022	1025
Sandy Springs Middle	924	876	831	760	786	797	816	833
Taylor Road Middle	1264	1232	1242	1253	1295	1300	1254	1215
Webb Bridge Middle	1154	1137	1146	1212	1245	1240	1146	1150
Woodland Middle	802	707	762	1037	955	916	915	902
Renaissance Middle	1244	1104	1191	974	928	914	939	946

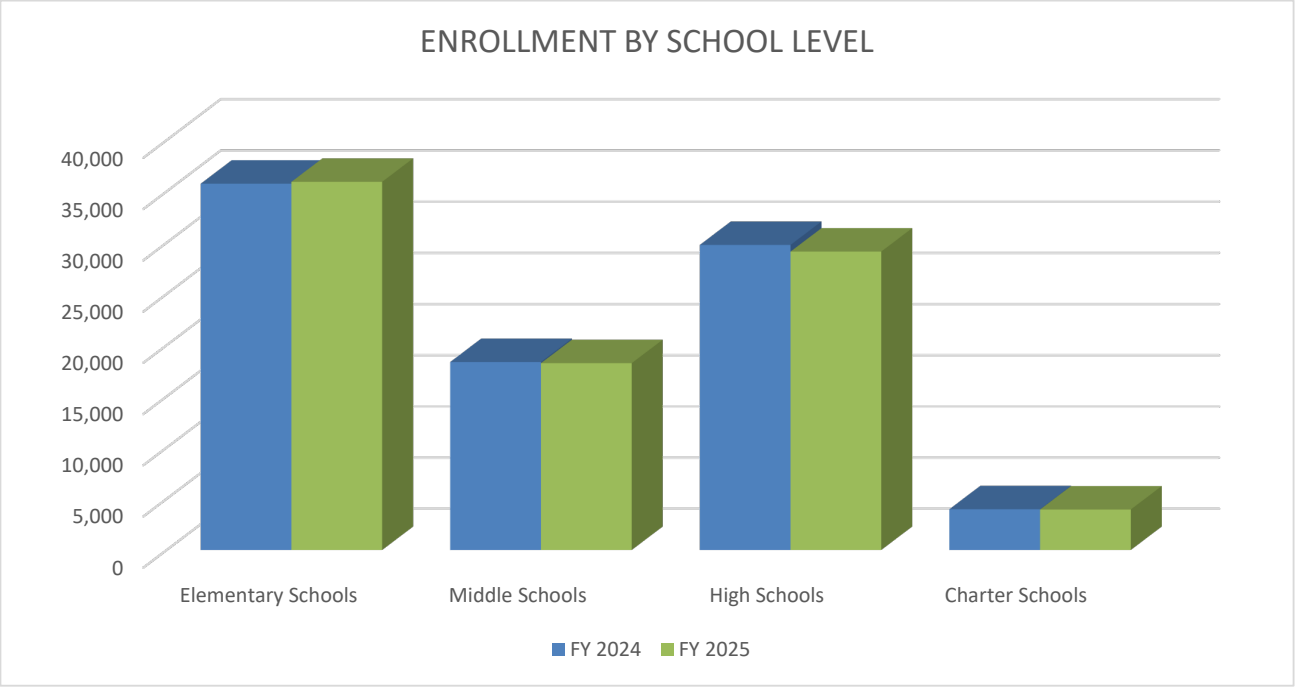
STUDENT ENROLLMENT BY SCHOOL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Middle Schools Sub-total	**19,059**	**18,340**	**18,325**	**18,357**	**18,245**	**18,356**	**18,133**	**17,943**
HIGH SCHOOLS								
Alpharetta High	2305	2183	2181	2103	2060	2022	2036	2085
Banneker High	1576	1577	1617	1824	1840	1845	1858	1889
Centennial High	1936	1809	1780	1725	1688	1716	1665	1656
Chattahoochee High	1978	1879	1853	1779	1736	1748	1744	1797
Creekside High	1813	1832	1772	1717	1588	1584	1616	1625
Milton High	2282	2142	2015	1953	1923	1863	1855	1811
North Springs High	1489	1372	1282	1293	1261	1217	1181	1136
Northview High	1808	1776	1662	1587	1575	1541	1536	1563
Riverwood High	1779	1775	1749	1711	1622	1517	1449	1357
Roswell High	2249	2158	2181	2048	1960	1884	1893	1865
Tri-Cities High	1541	1493	1466	1809	1800	1848	1893	1869
Westlake High	2146	2284	2484	2128	2032	1902	1813	1771
Johns Creek High	2117	2002	1918	1866	1786	1785	1793	1771
Langston Hughes High	1981	1981	1935	1799	1776	1784	1781	1834
Cambridge High	2042	1876	1750	1645	1592	1585	1530	1535
FCS Innovation Academy	0	877	1148	1451	1472	1472	1472	1472
Global Impact Academy	0	320	434	554	602	602	602	602
THE Promise Career Academy	0	0	0	0	330	450	450	450
Fulton Academy of Virtual Excellence	0	1292	646	601	335	335	335	335
Independence High	233	233	140	183	151	151	151	151
Mcclarin High	175	162	0	0	0	0	0	0
High Schools Sub-total	**29,450**	**31,023**	**30,013**	**29,776**	**29,129**	**28,851**	**28,653**	**28,574**
CHARTER SCHOOLS								
Amana Academy	797	777	750	750	732	732	732	732
KIPP South Fulton Academy	418	399	369	384	381	381	381	381
Hapeville Charter Middle School	553	427	0	0	0	0	0	0
The Main Street Academy	878	808	868	842	833	833	833	833
Hapeville Career Academy	718	703	703	720	685	685	685	685
Chattahoochee Hills Charter	542	486	542	540	540	540	540	540
Rise Grammer School	489	527	455	0	0	0	0	0
Rise Prep School	313	359	331	0	0	0	0	0
Skyview High School	216	177	180	190	265	265	265	265
PEAK Academy	75	42	53	87	92	92	92	92
Fulton Academy of Science and Technology (FAST)	624	609	572	466	426	426	426	426
Charter Schools Sub-total	**5,623**	**5,314**	**4,823**	**3,979**	**3,954**	**3,954**	**3,954**	**3,954**

STUDENT ENROLLMENT BY SCHOOL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
Total	***90,328***	***90,242***	***89,151***	***87,865***	***87,262***	***86,818***	***86,330***	***85,873***

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



STUDENT ENROLLMENT BY ETHNICITY/LEARNING ZONE

TOTAL ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL STUDENT ENROLLMENT												
Am Ind/Native	16	0.22%	32	0.35%	30	0.23%	28	0.31%	14	0.11%	41	0.28%
Asian	27	0.38%	28	0.31%	40	0.31%	539	5.97%	508	3.93%	5,816	39.18%
Black/Af Am	6,441	90.31%	6,735	73.57%	11,422	89.38%	2,897	32.06%	1,899	14.70%	1,708	11.50%
Hispanic	444	6.23%	1,993	21.77%	918	7.18%	2,878	31.85%	3,831	29.66%	1,581	10.65%
Multi-Racial	161	2.26%	222	2.43%	315	2.46%	436	4.83%	610	4.72%	820	5.52%
Native Hawaiian or Other Pacific Islander	4	0.06%	9	0.10%	0	0.00%	10	0.11%	6	0.05%	5	0.03%
Unknown	0	0.00%	0	0.00%	0	0.00%	1	0.01%	0	0.00%	0	0.00%
White	39	0.55%	135	1.47%	54	0.42%	2,247	24.87%	6,048	46.83%	4,875	32.84%
Total Student Enrollment	7,132	100.00%	9,154	100.00%	12,779	100.00%	9,036	100.00%	12,916	100.00%	14,846	100.00%

	Zone 7		Virtual Schools		Other Schools		Start-up Charter		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL STUDENT ENROLLMENT										
Am Ind/Native	43	0.26%	0	0.00%	0	0.00%	10	0.26%	214	0.25%
Asian	4,140	24.71%	23	5.08%	1	0.95%	323	8.27%	11445	13.14%
Black/Af Am	1,787	10.67%	278	61.37%	84	80.00%	2751	70.47%	36002	41.35%
Hispanic	1,996	11.92%	61	13.47%	7	6.67%	355	9.09%	14064	16.15%
Multi-Racial	851	5.08%	29	6.40%	4	3.81%	145	3.71%	3593	4.13%
Native Hawaiian or Other Pacific Islander	15	0.09%	0	0.00%	0	0.00%	0	0.00%	49	0.06%
Unknown	0	0.00%	0	0.00%	0	0.00%	3	0.08%	4	0.00%
White	7,919	47.27%	62	13.69%	9	8.57%	317	8.12%	21705	24.93%
Total Student Enrollment	16,751	100.00%	453	100.00%	105	100.00%	3,904	100.00%	87,076	100.00%

ESOL ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ESOL												
Am Ind/Native	0	0.00%	3	0.31%	4	1.01%	6	0.36%	5	0.24%	3	0.18%
Asian	7	2.87%	12	1.23%	7	1.77%	180	10.70%	81	3.86%	1010	60.12%
Black/Af Am	86	35.25%	33	3.38%	57	14.39%	46	2.73%	33	1.57%	23	1.37%
Hispanic	142	58.20%	913	93.45%	325	82.07%	1362	80.98%	1843	87.72%	349	20.77%
Multi-Racial	3	1.23%	1	0.10%	0	0.00%	3	0.18%	6	0.29%	17	1.01%
Native Hawaiian or Other Pacific Islander	0	0.00%	5	0.51%	0	0.00%	1	0.06%	1	0.05%	0	0.00%
Unknown	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
White	6	2.46%	10	1.02%	3	0.76%	84	4.99%	132	6.28%	278	16.55%
Total ESOL	244	100.00%	977	100.00%	396	100.00%	1,682	100.00%	2,101	100.00%	1,680	100.00%

	Zone 7		Virtual Schools		Other Schools		Start-up Charter		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ESOL										
Am Ind/Native	11	0.68%	0	0.00%	0	0.00%	2	0.94%	34	0.38%
Asian	780	48.27%	1	22.22%	0	0.00%	71	33.33%	2,149	24.09%
Black/Af Am	21	1.30%	1	22.22%	0	0.00%	10	4.69%	310	3.47%
Hispanic	583	36.08%	8	44.44%	3	100.00%	92	43.19%	5,620	62.99%
Multi-Racial	11	0.68%	0	0.00%	0	0.00%	1	0.47%	42	0.47%
Native Hawaiian or Other Pacific Islander	0	0.00%	0	0.00%	0	0.00%	0	0.00%	7	0.08%
Unknown	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
White	210	13.00%	0	11.11%	0	0.00%	37	17.37%	760	8.52%
Total ESOL	1,616	100.00%	10	100.00%	3	100.00%	213	100.00%	8,922	100.00%

STUDENT ENROLLMENT BY ETHNICITY/LEARNING ZONE

SPECIAL EDUCATION ENROLLMENT

	Zone 1		Zone 2		Zone 3		Zone 4		Zone 5		Zone 6	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SPECIAL EDUCATION												
Am Ind/Native	0	0.00%	4	0.33%	2	0.14%	2	0.20%	1	0.06%	5	0.39%
Asian	1	0.12%	2	0.17%	1	0.07%	29	2.83%	74	4.24%	230	17.88%
Black/Af Am	772	91.15%	960	79.87%	1,290	90.72%	387	37.83%	384	22.02%	256	19.91%
Hispanic	38	4.49%	186	15.47%	82	5.77%	385	37.63%	578	33.14%	192	14.93%
Multi-Racial	25	2.95%	29	2.41%	35	2.46%	48	4.69%	88	5.05%	87	6.77%
Native Hawaiian or Other Pacific Islander	0	0.00%	0	0.00%	0	0.00%	1	0.10%	1	0.06%	0	0.00%
Unknown	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
White	11	1.30%	21	1.75%	12	0.84%	171	16.72%	618	35.44%	516	40.12%
Total Special Education	847	100.00%	1,202	100.00%	1,422	100.00%	1,023	100.00%	1,744	100.00%	1,286	100.00%

	Zone 7		Virtual Schools		Other Schools		Start-up Charter		District Wide	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
SPECIAL EDUCATION										
Am Ind/Native	2	0.12%	0	0.00%	0	0.00%	1	0.27%	17	0.18%
Asian	191	11.78%	2	2.74%	0	0.00%	7	1.90%	537	5.59%
Black/Af Am	266	16.41%	37	50.68%	20	86.96%	287	77.99%	4,659	48.49%
Hispanic	274	16.90%	14	19.18%	1	4.35%	30	8.15%	1,780	18.52%
Multi-Racial	90	5.55%	9	12.33%	0	0.00%	15	4.08%	426	4.43%
Native Hawaiian or Other Pacific Islander	2	0.12%	0	0.00%	0	0.00%	0	0.00%	4	0.04%
Unknown	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
White	796	49.11%	11	15.07%	2	8.70%	28	7.61%	2,186	22.75%
Total Special Education	1,621	100.00%	73	100.00%	23	100.00%	395	100.00%	9,609	100.00%

STUDENT ENROLLMENT BY ETHNICITY

	Am Ind/Native		Asian		Black/Af Am		Hispanic		Multi-Racial		Native Hawaiian or	
Learning Zone	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Zone 1	16	0.22%	27	0.38%	6,441	90.31%	444	6.23%	161	2.26%	4	0.06%
Zone 2	32	0.35%	28	0.31%	6,735	73.57%	1,993	21.77%	222	2.43%	9	0.10%
Zone 3	30	0.23%	40	0.31%	11,422	89.38%	918	7.18%	315	2.46%	0	0.00%
Zone 4	28	0.31%	539	5.97%	2,897	32.06%	2,878	31.85%	436	4.83%	10	0.11%
Zone 5	14	0.11%	508	3.93%	1,899	14.70%	3,831	29.66%	610	4.72%	6	0.05%
Zone 6	41	0.28%	5,816	39.18%	1,708	11.50%	1,581	10.65%	820	5.52%	5	0.03%
Zone 7	43	0.26%	4,140	24.71%	1,787	10.67%	1,996	11.92%	851	5.08%	15	0.09%
Virtual Schools	0	0.00%	23	5.08%	278	61.37%	61	13.47%	29	6.40%	0	0.00%
Other Schools	0	0.00%	1	0.95%	84	80.00%	7	6.67%	4	3.81%	0	0.00%
Start-up Charter	10	0.26%	323	8.27%	2,751	70.47%	355	9.09%	145	3.71%	0	0.00%

	Unknown		White	
Learning Zone	Number	Percent	Number	Percent
Zone 1	0	0.00%	39	0.55%
Zone 2	0	0.00%	135	1.47%
Zone 3	0	0.00%	54	0.42%
Zone 4	1	0.01%	2,247	24.87%
Zone 5	0	0.00%	6,048	46.83%
Zone 6	0	0.00%	4,875	32.84%
Zone 7	0	0.01%	7,919	47.27%
Virtual Schools	0	0.00%	62	13.69%
Other Schools	0	0.00%	9	8.57%
Start-up Charter	3	0.08%	317	8.12%

Source: Information provided by the Student Information Department on actual enrollment during SEAT for School Year 2023-2024.

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS

Personnel Resources - General Fund

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
TEACHERS					
Teachers	6,311.21	6,250.15	6,125.12	6,165.88	6,181.83
PreK Teachers	54.80	55.00	55.00	56.00	58.00
Guidance Counselors	177.50	176.00	171.50	165.50	164.50
Audiologist	4.00	4.00	4.00	4.00	4.00
Media Specialist	102.00	104.00	103.00	101.00	101.00
Psychologists	41.66	41.66	41.47	41.07	41.07
Social Worker	58.08	58.08	67.88	67.69	70.69
Graduation Coaches	42.00	45.00	44.00	43.00	44.00
Sub-Total Teachers	**6,791.25**	**6,733.89**	**6,611.97**	**6,644.14**	**6,665.09**
SCHOOL SUPPORT					
Principals	104.00	105.00	104.00	103.00	102.00
Assistant Principals	182.00	182.00	192.00	187.00	183.00
Nurses	17.00	19.00	19.00	19.00	20.00
Clinic Aides	105.00	107.00	105.00	103.00	103.00
Paraprofessionals	853.90	860.60	855.40	869.60	879.50
Athletic Director	16.00	16.00	16.00	16.00	16.00
School Police Officers	87.00	89.00	86.00	85.00	86.00
Campus Security Associates	27.00	27.00	75.00	69.00	70.00
Bus Drivers, Aides, & Trainers	905.00	905.00	895.00	895.00	880.00
Custodians	597.50	606.50	603.50	591.50	628.00
Professional Staff	267.00	276.00	270.00	267.00	268.00
School Support	534.51	528.41	522.66	523.06	549.56
Sub-Total School Support	**3,695.91**	**3,721.51**	**3,743.56**	**3,728.16**	**3,785.06**
OTHER POSITIONS					
School Board Members	7.00	7.00	7.00	7.00	7.00
Superintendent, Deputy, & Asst. Superintendents	5.00	6.00	8.00	8.00	8.00
Executive Directors	20.70	21.70	21.70	20.90	20.90
Directors	33.05	34.05	38.05	46.25	49.25
Coordinators	68.86	71.80	75.50	81.50	81.50
Central Office Staff	806.99	818.99	823.69	816.87	825.87
Sub-Total Other Positions	**941.60**	**959.54**	**973.94**	**980.52**	**992.52**
Total Full Time Equivalent Positions	**11,428.76**	**11,414.94**	**11,329.47**	**11,352.82**	**11,442.67**

PERSONNEL RESOURCES

FULL-TIME EQUIVALENT (FTE) POSITIONS

Personnel Resources - All Funds

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Proposed
TEACHERS					
Teachers	6,350.56	6,279.19	6,233.35	6,270.88	6,211.03
PreK Teachers	154.80	156.00	156.00	157.00	166.00
Guidance Counselors	177.50	176.00	176.50	170.50	166.50
Audiologist	4.00	4.00	4.00	4.00	4.00
Media Specialist	102.00	104.00	103.00	101.00	101.00
Psychologists	42.66	42.66	42.47	44.07	46.07
Social Worker	59.08	59.08	73.28	76.09	78.09
Graduation Coaches	43.00	46.25	45.00	43.50	44.50
Sub-Total Teachers	**6,933.60**	**6,867.18**	**6,833.60**	**6,867.04**	**6,817.19**
SCHOOL SUPPORT					
Principals	104.00	105.00	104.00	103.00	102.00
Assistant Principals	182.00	182.00	192.00	187.00	183.00
Nurses	23.00	27.49	27.00	27.00	26.00
Clinic Aides	105.00	107.00	105.00	103.00	103.00
Paraprofessionals	1,188.30	1,198.00	1,245.40	1,253.40	1,209.50
Athletic Director	16.00	16.00	16.00	16.00	16.00
School Police Officers	87.00	89.00	86.00	85.00	86.00
Campus Security Associates	27.00	27.00	75.00	69.00	70.00
Bus Drivers, Aides, & Trainers	905.00	905.00	895.00	895.00	880.00
Custodians	597.50	606.50	603.50	591.50	628.00
Professional Staff	267.00	276.00	270.00	267.00	268.00
School Support	569.65	558.55	552.30	556.20	583.70
Sub-Total School Support	**4,071.45**	**4,097.54**	**4,171.20**	**4,153.10**	**4,155.20**
OTHER POSITIONS					
School Board Members	7.00	7.00	7.00	7.00	7.00
Superintendent, Deputy, & Asst. Superintendents	5.00	6.00	8.00	8.00	8.00
Executive Directors	23.00	24.00	24.00	23.00	23.00
Directors	39.00	40.00	46.00	57.00	57.00
Coordinators	88.50	92.50	97.50	102.50	103.50
School Nutrition	503.78	525.85	519.31	557.56	566.25
Central Office Staff	886.29	921.89	941.99	944.99	934.99
Sub-Total Other Positions	**1,552.57**	**1,617.24**	**1,643.80**	**1,700.05**	**1,699.74**
Total Full Time Equivalent Positions	**12,557.62**	**12,581.96**	**12,648.60**	**12,720.19**	**12,672.13**

CURRENT INSTRUCTIONAL STAFFING

ELEMENTARY SCHOOLS

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% Change
TEACHERS				
General Education (K-5)	1,546.00	1,504.00	(42.00)	-2.72%
Special Education	406.00	415.00	9.00	2.22%
PreSchool	23.00	23.00	-	0.00%
EIP	153.50	136.50	(17.00)	-11.07%
ESOL	129.50	131.50	2.00	1.54%
TAG	99.40	99.80	0.40	0.40%
Art, Music, & PE	235.75	235.10	(0.65)	-0.28%
Lead /Instructional Coach	-	58.00	58.00	0.00%
Career & Technical Agriculture	-	7.00	7.00	0.00%
International Baccalaureate	2.50	2.50	-	0.00%
LEAP - K-5	10.00	10.00	-	0.00%
LEAP - Art, Music, & PE	1.00	1.00	-	0.00%
Teachers - Sub-Total	**2,606.65**	**2,623.40**	**16.75**	**0.64%**
PARAPROFESSIONALS				
PreSchool Paraprofessional	5.00	5.00	-	0.00%
Kindergarten Paraprofessional	262.00	262.00	-	0.00%
Special Ed. Paraprofessional	201.00	211.00	10.00	4.98%
Physical Educadtion Paraprofessional	71.00	70.40	(0.60)	-0.85%
ESOL Paraprofessional	41.50	39.50	(2.00)	-4.82%
LEAP Paraprofessional	13.00	13.00	-	0.00%
Paraprofessionals Sub-Total	**593.50**	**600.90**	**7.40**	**1.25%**
SUPPORT STAFF				
Instructional Support Teacher	49.00	50.50	1.50	3.06%
Instructional Support Teacher - LEAP	2.00	2.00	-	0.00%
Curriculum Support Teacher	59.00	58.00	(1.00)	-1.69%
Media Ed Tech Instructor	59.00	58.00	(1.00)	-1.69%
School Support - Sub-Total	**169.00**	**168.50**	**(0.50)**	**-0.30%**
SCHOOL ADMINISTRATION				
Principal	59.00	58.00	(1.00)	-1.69%
Assistant Principal	66.00	65.00	(1.00)	-1.52%
Elementary Counselor	62.50	61.50	(1.00)	-1.60%
Coordinator - LEAP	2.00	2.00	-	0.00%
School Administration - Sub-Total	**189.50**	**186.50**	**(3.00)**	**-1.58%**

CURRENT INSTRUCTIONAL STAFFING

ELEMENTARY SCHOOLS

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% Change
PROFESSIONAL STAFF				
Clinic Aide	59.00	58.00	(1.00)	-1.69%
Professional Assistant	123.00	121.00	(2.00)	-1.63%
Data Clerk	59.00	58.00	(1.00)	-1.69%
Media Clerk	59.00	58.00	(1.00)	-1.69%
Counselor Clerk	-	-	-	0.00%
Parent Liaison	12.00	13.50	1.50	12.50%
Building Custodian	232.00	243.00	11.00	4.74%
Campus Security Associate	2.00	2.00	-	0.00%
Professional Staff - Sub-Total	**546.00**	**553.50**	**7.50**	**1.37%**
Total Full Time Equivalent Positions	**4,104.65**	**4,132.80**	**28.15**	

MIDDLE SCHOOLS

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% Change
TEACHERS				
General Education (6-8)	755.00	743.60	(11.40)	-1.51%
Special Education	245.00	241.00	(4.00)	-1.63%
TAG	208.00	212.60	4.60	2.21%
ESOL	34.50	36.00	1.50	4.35%
Art, Music, and PE	112.50	112.75	0.25	0.22%
AVID	11.00	11.00	-	0.00%
IB Teacher	0.50	1.00	0.50	100.00%
Remedial	43.00	39.20	(3.80)	-8.84%
Teachers - Sub-Total	**1,409.50**	**1,397.15**	**(12.35)**	**-0.88%**
PARAPROFESSIONALS				
Special Education	44.00	49.00	5.00	11.36%
Instructional Paraprofessional (ISS)	19.00	19.00	-	0.00%
ESOL	12.50	12.50	-	0.00%
Paraprofessionals Sub-Total	**75.50**	**80.50**	**5.00**	**6.62%**
SUPPORT STAFF				
Instructional Support (IST)	18.00	18.00	-	0.00%
Guidance Counselor	27.00	25.00	(2.00)	-7.41%
Graduation Coach	19.00	19.00	-	0.00%
Media Ed Tech Instructor	19.00	19.00	-	0.00%
Parent Liaison	10.00	10.00	-	0.00%
School Support - Sub-Total	**93.00**	**91.00**	**(2.00)**	**-2.15%**
SCHOOL ADMINISTRATION				
Principal	19.00	19.00	-	0.00%
Assistant Principal	46.00	44.00	(2.00)	-4.35%
School Administration - Sub-Total	**65.00**	**63.00**	**(2.00)**	**-3.08%**
PROFESSIONAL STAFF				
Clinic Aide	19.00	19.00	-	0.00%
Professional Assistant	49.00	48.00	(1.00)	-2.04%
Data Clerk	19.00	19.00	-	0.00%
Media Clerk	19.00	19.00	-	0.00%
Counselor Clerk	19.00	19.00	-	0.00%
Building Custodian	111.00	117.00	6.00	5.41%
School Police Officers	19.00	19.00	-	0.00%
Campus Security Associate	19.00	19.00	-	0.00%
Professional Staff - Sub-Total	**274.00**	**279.00**	**5.00**	**1.82%**
Total Full Time Equivalent Positions	**1,917.00**	**1,910.65**	**(6.35)**	

HIGH SCHOOLS

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% Change
TEACHERS				
General Education (9-12)	1,108.25	1,085.00	(23.25)	-2.10%
Special Education	374.00	378.00	4.00	1.07%
IB	11.00	11.00	-	0.00%
MAGNET	10.00	7.00	(3.00)	-30.00%
3DE	-	4.00	4.00	0.00%
TAG	95.90	92.20	(3.70)	-3.86%
ESOL	47.00	50.50	3.50	7.45%
Art, Music, and PE	25.95	27.55	1.60	6.17%
AVID	8.00	9.00	1.00	12.50%
Career & Technical Agriculture	151.10	158.80	7.70	5.10%
PreSchool Teacher	7.00	7.00	-	0.00%
Remedial	36.80	40.90	4.10	11.14%
In School Academy - Teacher	-	14.00	14.00	0.00%
Teachers - Sub-Total	**1,875.00**	**1,884.95**	**9.95**	**0.53%**
PARAPROFESSIONALS				
Special Education	97.00	91.00	(6.00)	-6.19%
CTI Para	25.00	25.00	-	0.00%
Instructional Para (ISS)	17.00	18.00	1.00	5.88%
PT/OT/SLP Para	10.00	10.00	-	0.00%
Art, Music, and PE Para	17.40	18.40	1.00	5.75%
ESOL	8.50	10.00	1.50	17.65%
Paraprofessionals Sub-Total	**174.90**	**172.40**	**(2.50)**	**-1.43%**
SUPPORT STAFF				
Instructional Support Teacher (IST)	32.00	32.50	0.50	1.56%
IB Coordinator	2.00	2.00	-	0.00%
Instructional Coach	35.00	33.00	(2.00)	-5.71%
Guidance Counselor	70.00	72.00	2.00	2.86%
Graduation Coach	18.00	19.00	1.00	5.56%
Social Worker	64.00	64.00	-	0.00%
Audiologist	3.00	3.00	-	0.00%
Psychologist	40.00	40.00	-	0.00%
Media Ed Tech Instructor	17.00	18.00	1.00	5.88%
PT/OT/SLP Therapist	223.06	223.06	-	0.00%
RTI/SST Support Teacher	9.50	10.00	0.50	5.26%
RTI/SST Support Teacher - IN SCHOOL ACADEMY	-	3.50	3.50	0.00%
ROTC Instructor	21.00	26.00	5.00	23.81%
Parent Liaison	12.50	12.50	-	0.00%
Technology Specialist	1.00	1.00	-	0.00%
Nurse	19.00	19.00	-	0.00%
School Support - Sub-Total	**567.06**	**578.56**	**11.50**	**2.03%**

HIGH SCHOOLS

Description	FY 2024 Projected	FY 2025 Proposed	Increase / (Decrease)	% Change
SCHOOL ADMINISTRATION				
Principal	19.00	19.00	-	0.00%
Assistant Principal	65.00	64.00	(1.00)	-1.54%
Administrative Assistant - SAFE CENTER	-	3.00	3.00	0.00%
Social Worker - SAFE CENTER	-	3.00	3.00	0.00%
Athletic Director	15.00	15.00	-	0.00%
Coordinator - LEAP	1.00	1.00	-	0.00%
School Administration - Sub-Total	**100.00**	**105.00**	**5.00**	**5.00%**
PROFESSIONAL STAFF				
Bookkeeper	19.00	19.00	-	0.00%
Clinic Aide	19.00	20.00	1.00	5.26%
Professional Assistant	82.00	83.00	1.00	1.22%
Data Clerk	19.00	20.00	1.00	5.26%
Media Clerk	17.00	18.00	1.00	5.88%
Counselor Clerk	18.00	19.00	1.00	5.56%
Registrar	-	18.00	18.00	0.00%
Building Custodian	191.50	208.00	16.50	8.62%
School Police Officers	33.00	34.00	1.00	3.03%
Campus Security Associate	26.00	27.00	1.00	3.85%
Professional Staff - Sub-Total	**424.50**	**466.00**	**41.50**	**9.78%**
Total Full Time Equivalent Positions	**3,141.46**	**3,206.91**	**65.45**	

Debt Policy

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

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

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

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

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

Long-term Debt

Governmental Activities

The School System's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. The School System had no unused line of credit or outstanding notes from direct borrowings or direct placements related to governmental activities as of June 30, 2023. In the event the School System is unable to make the principal and interest payments using proceeds from the Education Special Purpose Local Option Sales Tax (ESPLOST), the debt will be satisfied from a direct annual ad valorem tax levied upon all taxable property within the School System. Additional security is provided by the State of Georgia Intercept Program which allows for state appropriations entitled to the School System to be transferred to the Debt Service Account Custodian for the payment of debt. General obligation bonds are direct obligations and pledge the full faith and credit of the School System.

The School System has the following long-term debt payable as of June 30, 2023.

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, 2023 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	Interest	P+I
FY2024	2,375,667	1,685,536	4,061,203
FY2025	2,375,667	1,685,536	4,061,203
FY2026	2,375,667	1,685,536	4,061,203
FY2027	2,375,662	1,685,536	4,061,198
Total	$9,502,633	$6,742,144	$16,244,807

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, 2023:

	Outstanding 6/30/2022	Additions	Reductions	Outstanding 6/30/2023	Amounts Due in One Year
Government Activities					
2011 intergovernmental agreement	11,878,330	-	2,375,667	9,502,663	2,375,667
Workers'compensation insurance claim	12,028,000	4,432,931	4,277,931	12,183,000	4,175,000
Other claims and judgements	504,000	664,206	994,396	173,810	173,810
Subscriptions Payable	9,015,945	4,467,000	3,889,989	9,592,956	3,524,193
Net OPEB liabilities	578,951,041	85,620,701	146,886,471	517,685,271	-
Net pension liabilities	481,981,956	1,294,311,970	244,191,145	1,532,102,781	-
Compensated absences	39,275,127	38,826,146	32,674,762	45,426,511	40,883,860
Total Governmental Activities	$ 1,133,634,399	$ 1,428,322,954	$ 435,290,361	$ 2,126,666,992	$ 51,132,530

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.

Bond Rating

Moody's Investors Services has assigned Fulton County Schools it Triple A credit rating (Aaa), which is highest for a government Body. Standard and Poor assigned Fulton County Schools a credit rating of AA+. Credit ratings represent the credit-worthiness of corporations and government agencies. Investment professionals use the ratings to assess the likelihood a debt can be repaid. Ratings also help determine borrowing costs and the rate of interest paid.

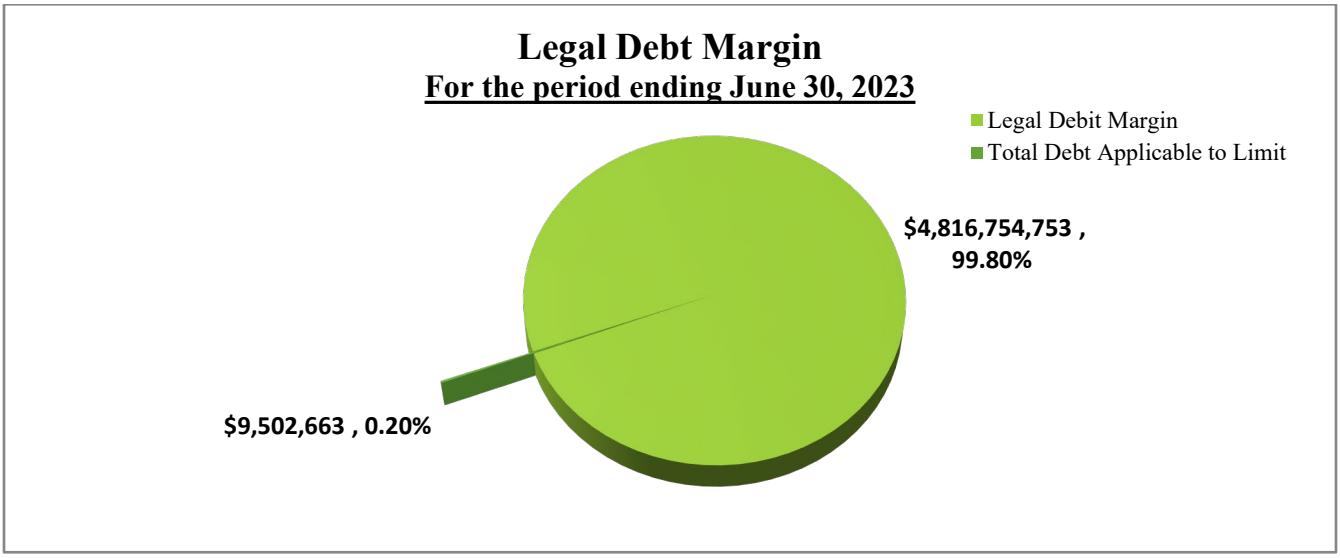
Other Post Employment Benefit

Other Post-Employment Benefits (OPEB) are benefits other than pensions that state or local government employees receive as part of his or her package of retirement benefits. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services. Total OPEB liability equals the employer's share of the actuarial present value of projected benefit payments attributed to the past periods of employee service. After additions of $329,888,399 and deductions of $126,206,084, the OPEB liability is $517,685,271.

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, 2023, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $4,826,257,416 or $4.8 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 $9,502,663, which is the outstanding obligations, is well below the legal debt limit of $4,826,257,416. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2023 is $4,816,753. The School System is, therefore, operating at only 0.20 percent of its debt capacity, meaning 99.80 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 2019-2023 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)
Last Ten Fiscal Years

	June 30,				
	2019	**2020**	**2021**	**2022**	**2023**
Assessed Value [1]	$35,338,145,073	$37,303,434,077	$41,525,502,246	$46,007,499,527	$48,262,574,161
Legal Debt Margin					
Debt Limit (10% of assessed value) [2]	$3,533,814,507	$3,730,343,408	$4,152,550,225	$4,600,749,953	$4,826,257,416
Debt Applicable to Limit [2]					
General Obligation Bonds and Contractual Obligations	41,390,331	28,124,664	14,253,997	11,878,330	9,502,663
Less: Amount Reserved for Repayment of General Obligation Debt	4,205,299	-305,100.00	-	-	-
Total debt applicable to limit	37,185,032	28,429,764	14,253,997	11,878,330	9,502,663
Legal Debt Margin	$3,496,629,475	$3,701,913,644	$4,138,296,228	$4,588,871,623	$4,816,754,753
Total Net Debt Applicable to the Limit as a % of the Debt Limit	1.10%	0.80%	0.30%	0.26%	0.20%

Notes

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

Data Source

https://www.fultonschools.org/site/handlers/filedownload.ashx?moduleinstanceid=31144&dataid=70605&FileName=FY2021%20Adopted%20Budget.pdf
Fulton County Tax Commissioner's Office PT32.1 Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES
Fulton County Tax Commisioner's Office Digest Billing Reconciliation (consolidation and evaluation of Digest 2022)
Change in Long Term Debt

Impact of Long-term Debt on Current and Future Operations

The School System generally uses the "Pay-as-you-go" method for major purchases.

Impact on Current Operations

The School System's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

Impact on Future Operations

With the SPLOST collections projected to realize year over year revenue gains, which will meet the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the School System has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

Short-term Debt

Article 9, Section 5, Paragraph 5 of the State of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANS to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

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

2023-2024 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)

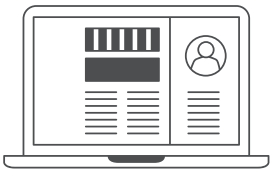
NUMBER OF SCHOOLS



104 TOTAL

- **59** ELEMENTARY SCHOOLS GRADES K-5
  PREKINDERGARTEN AVAILABLE IN SOME SCHOOLS
- **19** MIDDLE SCHOOLS GRADES 6-8
- **18** HIGH SCHOOLS GRADES 9-12
- **7** START-UP CHARTER
- **1** FULL-TIME VIRTUAL SCHOOL





SYSTEM-WIDE ENROLLMENT

89,658
(Projected)

DIVERSE STUDENT DEMOGRAPHICS

41%	26%	16%	13%	4%	0.1%	0.2%
BLACK OR AFRICAN AMERICAN	WHITE	HISPANIC	ASIAN	MULTI-RACIAL	PACIFIC ISLANDER	AMERICAN INDIAN

STUDENT NEEDS

21%	8%	11%	45%
TALENTED AND GIFTED LEARNERS	ESOL (ENGLISH TO SPEAKERS OF OTHER LANGUAGES)	SPECIAL EDUCATION	ECONOMICALLY DISADVANTAGED



GEORGIA MILESTONES

	Fulton	State
AMERICAN LITERATURE AND COMPOSITION	53%	42%
ALGEBRA I	46%	38%
BIOLOGY	52%	46%
UNITED STATES HISTORY	40%	39%

End of Course Assessment 2021-22 School Year.

2023 SAT

Fulton	1085
State	1045
National	1003

2023 ACT

Fulton	22.8
State	21.3
National	19.5



90.3% RECORD GRADUATION RATE



BOARD OF EDUCATION

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

BUDGET

FY24 General Fund Budget
$1,333,924,348

FY24 Cost Per Student
$14,880 (estimated)

FY 23 Tax Levy

Maintenance & Operations	17.24
Debt Service	0.00
Total	17.24

Fulton County Schools
Where Students Come First

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

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

FultonCoSchools
FultonCountySchools
FultonSchools

PERFORMANCE MEASURES

STANDARDIZED TEST SCORES

GEORGIA MILESTONES ASSESSMENT SYSTEM (Georgia Milestones)

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

Understanding the Scores

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

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

Fulton County Schools
GA Milestones – End of Grade Assessment
Spring 2023 Selected Results

		English Language Arts	Mathematics	Science	Social Studies
		% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)
Grade 3	Fulton	52%	59%	na	na
	State	38%	46%	na	na
Grade 5	Fulton	56%	48%	49%	na
	State	41%	37%	40%	na
Grade 8	Fulton	54%	41%	32%	38%
	State	42%	36%	26%	36%

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 2023 Selected Results

	American Literature	Algebra	Biology	U.S. History
	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)	% Proficient (Levels 3 & 4)
Fulton	52%	51%	56%	40%
State	40%	37%	48%	37%

ADVANCED PLACEMENT (AP)

Advanced Placement (AP) is a program in the United States and Canada created by the College Board offering college-level curriculum and examinations to high school students. American colleges often grant placement and course credit to students who obtain high scores above a certain number on the examinations. The AP curriculum for the various subjects is created for the College Board by a panel of experts and college-level educators in each subject.

Fulton County Schools
Advanced Placement exams
2023 Results

	Exams Given	% Passed	% Change from prior Year
Fulton	19,754	71.01%	9.8%
Georgia	163,812	64.53%	na
United States	4,399,098	60.18%	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
2023 Results

	English		Mathematics		Reading		Science		Composite	
	Mean	Change from prior Year	Mean	Change from prior Year	Mean	Change from prior Year	Mean	Change from prior Year	Mean	Change from prior Year
Fulton	22.5	-0.1	22.2	-0.3	23.4	-0.1	22.5	-0.3	22.8	-0.2
Georgia	20.7	-0.3	20.6	-0.2	22.2	-0.3	21.2	-0.3	21.3	-0.3
National	18.6	-0.4	19	-0.3	20.1	-0.3	19.6	-0.3	19.5	-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 score on the assessment ranges from 400 to 1600 points.

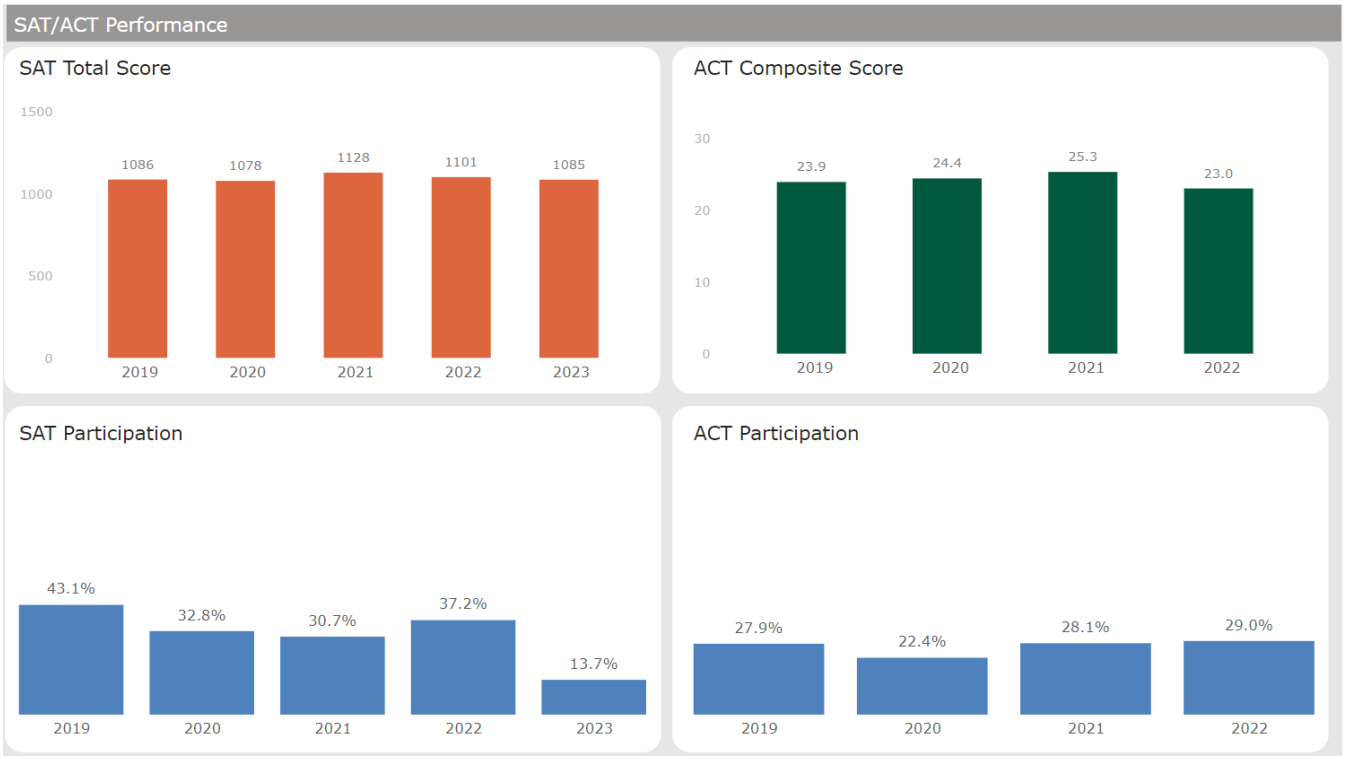
Understanding the Scores

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.

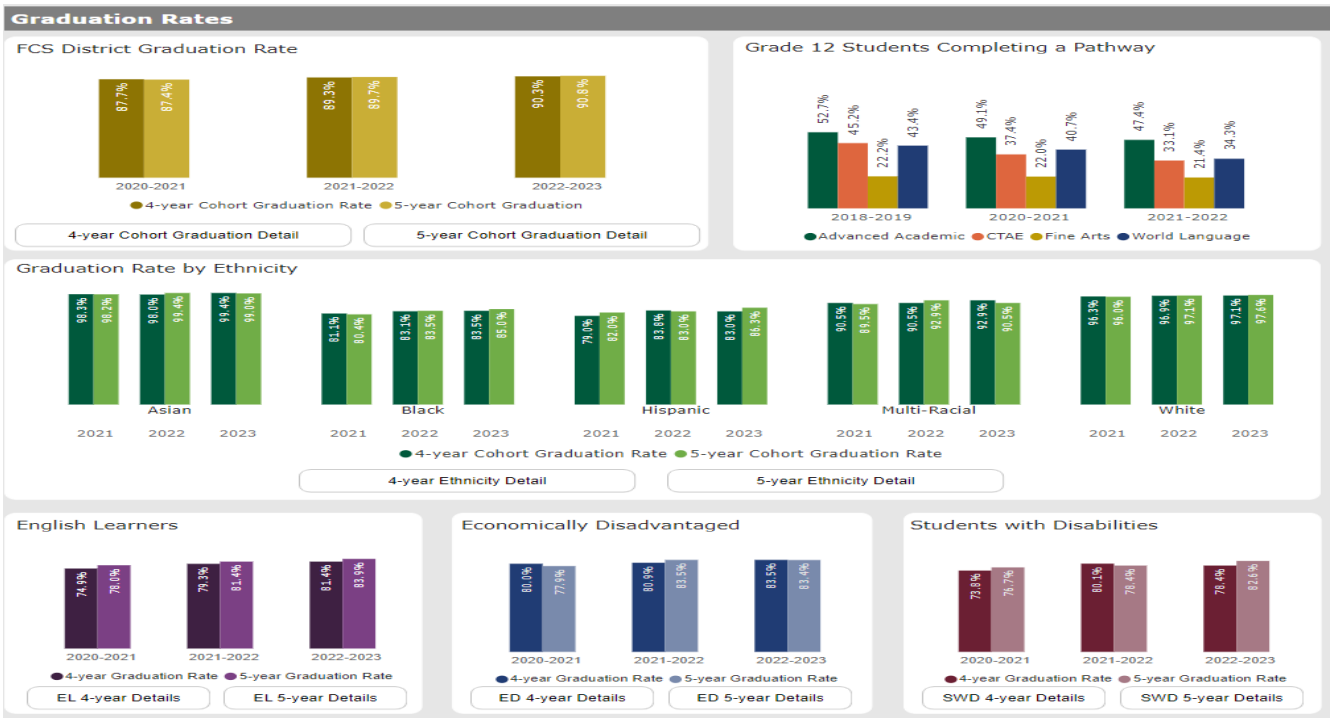
Fulton County Schools
SAT Reasoning Test
2023 Results

	Mean EBRW Score	Mean Math Score	Total EBRW and Math
Fulton	551	534	1085
Georgia	534	511	1045
National	510	493	1003

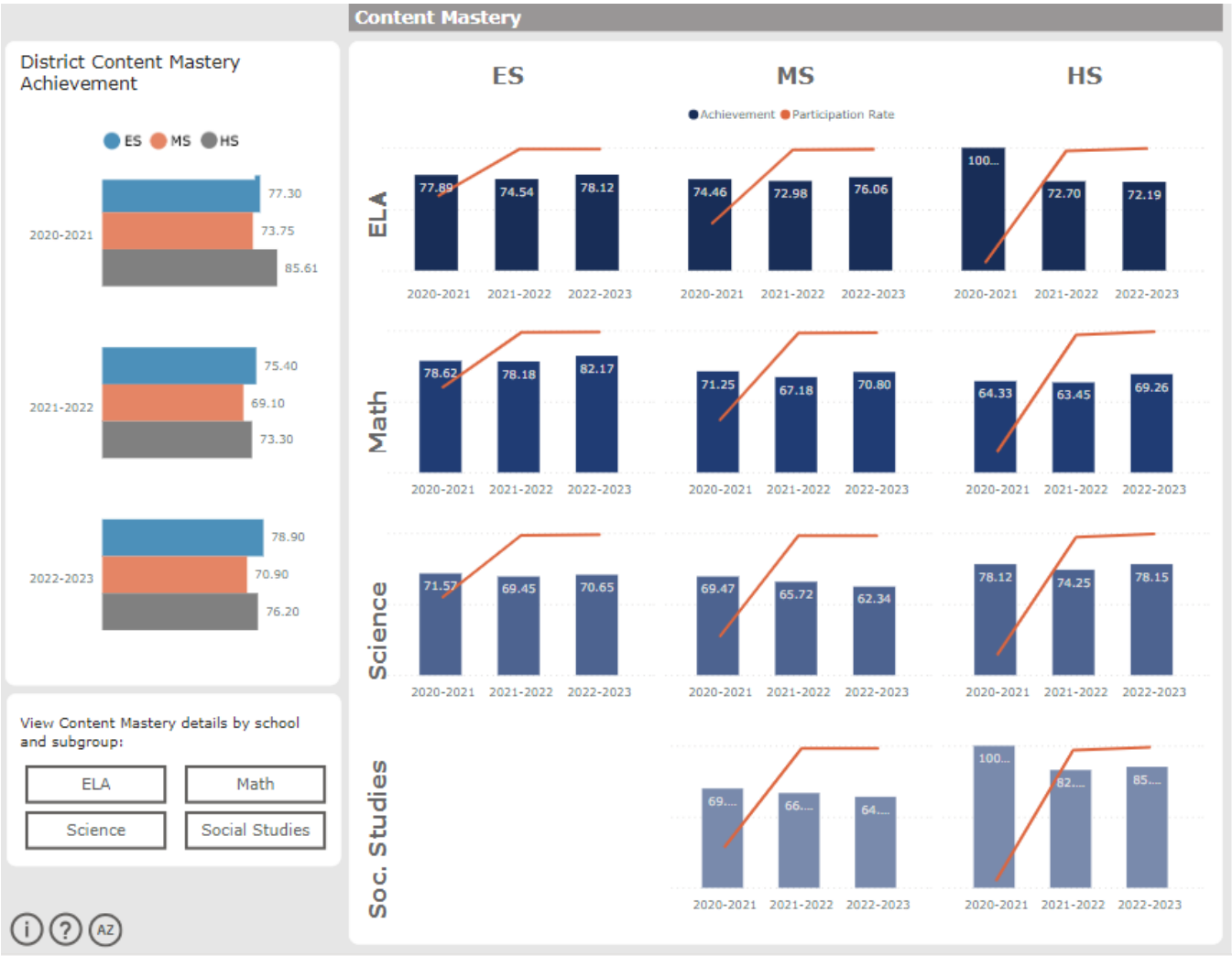
SAT/ACT PERFORMANCE



GRADUATION RATES

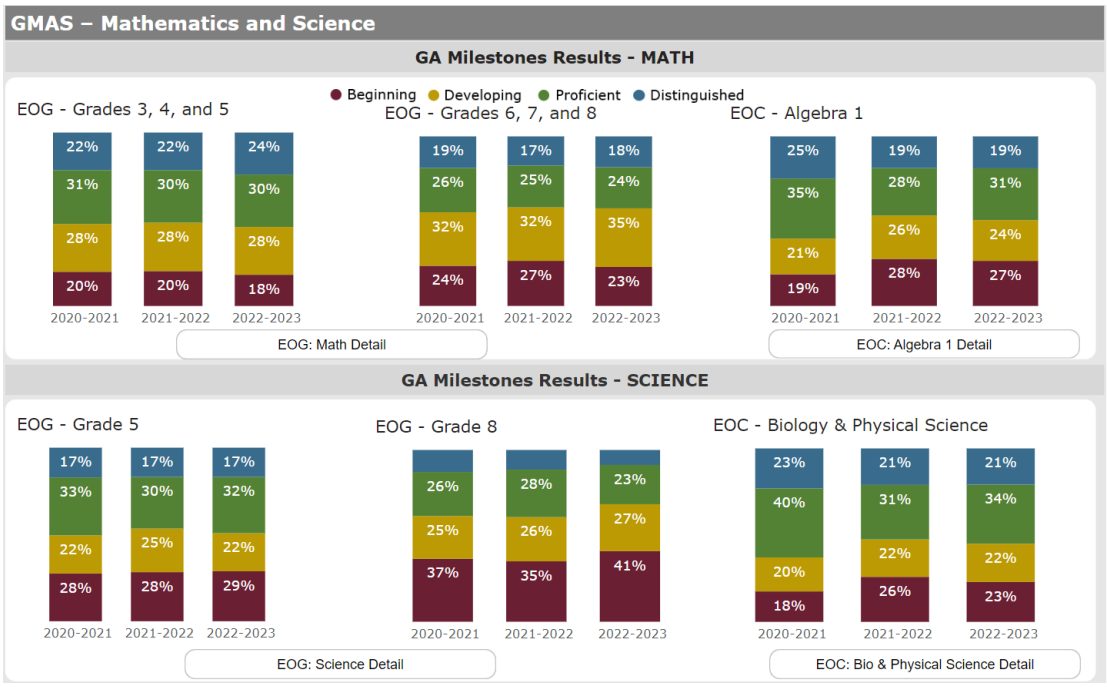


CONTENT MASTERY



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





FREE AND REDUCED PRICE MEAL ELIGIBILITY

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
ELEMENTARY SCHOOLS					
Abbotts Hill Elementary	10.03	7.72	#	12.08	17.15
Alpharetta Elementary	16.12	10.96	5.71	14.17	22.15
Asa Hilliard Elementary	*	*	*	*	*
Barnwell Elementary	5.64	8.40	#	9.82	17.77
Bethune Elementary	*	*	*	*	*
Birmingham Falls Elementary	#	#	#	#	#
Brookview Elementary	*	*	*	*	*
Campbell Elementary	*	*	*	*	*
Cliftondale Elementary	68.10	60.33	37.54	62.40	73.94
Cogburn Woods Elementary	9.79	8.41	5.40	10.26	15.01
College Park Elementary	*	*	*	*	*
Conley Hills Elementary	*	*	*	*	*
Crabapple Crossing Elementary	#	#	#	#	5.61
Creek View Elementary	5.66	5.33	#	5.64	6.67
Dolvin Elementary	10.09	10.47	#	9.38	19.13
Dunwoody Springs Elementary	64.46	56.61	28.71	64.48	70.71
Evoline C. West Elementary	79.29	68.93	*	*	*
Feldwood Elementary	*	*	*	*	*
Findley Oaks Elementary	5.95	#	#	6.26	15.87
Gullatt Elementary	*	*	*	*	*
Hamilton E. Holmes Elementary	*	*	*	*	*
Hapeville Elementary	*	*	*	*	*
Heards Ferry Elementary	#	#	#	#	9.08
Hembree Springs Elementary	45.99	43.04	16.14	54.05	56.48
Heritage Elementary	*	*	*	*	*
High Point Elementary	42.44	43.56	25.51	48.49	58.29
Hillside Elementary	32.81	25.69	14.23	33.96	40.00
Ison Springs Elementary	72.14	59.81	27.03	73.44	84.69
Esther Jackson Elementary	70.15	64.84	30.34	66.67	71.05
Lake Forest Elementary	*	*	*	*	*
Lake Windward Elementary	5.97	5.73	#	5.19	11.73
Seaborn Lee Elementary	*	*	*	*	*

FREE AND REDUCED PRICE MEAL ELIGIBILITY

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Liberty Point Elementary	*	*	*	*	*
Manning Oaks Elementary	30.87	27.15	13.51	28.22	32.67
Medlock Bridge Elementary	7.96	9.07	#	11.09	15.64
Mimosa Elementary	91.98	89.21	26.73	81.85	*
Mountain Park Elementary	5.86	#	#	5.99	11.93
New Prospect Elementary	18.32	13.36	6.38	15.08	16.13
Love T. Nolan Elementary	*	*	*	*	*
Northwood Elementary	20.09	16.85	6.19	20.56	29.31
Oakley Elementary	*	*	*	*	*
Ocee Elementary	11.77	11.92	6.81	10.13	18.45
Palmetto Elementary	*	*	*	*	*
Parklane Elementary	*	*	*	*	*
Randolph Elementary	70.49	64.91	*	*	*
Renaissance Elementary	*	*	*	*	*
River Eves Elementary	33.97	34.07	13.16	27.85	35.77
Roswell North Elementary	15.85	16.12	7.86	10.21	16.21
S. L. Lewis Elementary	*	*	*	*	*
Shakerag Elementary	6.84	6.47	#	6.67	13.99
Spalding Drive Elementary	21.96	21.55	9.28	27.94	38.08
State Bridge Crossing Elementary	11.71	8.95	#	11.23	20.26
Stonewall Tell Elementary	54.19	54.39	32.30	55.93	68.40
Summit Hill Elementary	#	#	#	#	8.14
Sweet Apple Elementary	#	#	#	#	9.08
Vickery Mill Elementary	79.17	69.45	31.43	74.44	80.38
Wilson Creek Elementary	10.30	10.75	#	9.69	17.81
Wolf Creek Elementary	58.60	53.68	30.06	54.97	71.19
Woodland Elementary	37.79	33.41	19.15	40.22	45.35
MIDDLE SCHOOLS					
Autrey Mill Middle	9.08	7.95	#	8.65	15.19
Bear Creek Middle	73.77	69.40	*	*	*
Camp Creek Middle	*	*	*	*	*
Crabapple Middle	13.58	10.72	7.66	12.86	18.46
Elkins Pointe Middle	43.63	37.78	15.47	43.99	49.25

FREE AND REDUCED PRICE MEAL ELIGIBILITY

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Haynes Bridge Middle	30.84	23.20	9.74	27.45	39.65
Holcomb Bridge Middle	54.99	50.07	21.12	58.10	64.82
Hopewell Middle	12.57	11.78	5.22	12.68	18.06
McNair Middle	*	*	*	*	*
Northwestern Middle	6.35	#	#	6.65	11.00
Paul D. West Middle	*	*	*	*	*
Renaissance Middle	73.88	67.57	43.51	70.75	76.35
Ridgeview Middle	52.04	47.23	22.22	45.08	53.17
River Trail Middle	6.27	6.23	#	8.82	15.08
Sandtown Middle	59.80	55.71	33.82	56.76	63.55
Sandy Springs Middle	60.24	45.80	28.05	59.44	65.63
Taylor Road Middle	12.03	8.95	#	9.04	18.23
Webb Bridge Middle	10.37	7.35	#	9.46	10.74
Woodland Middle	*	*	*	*	*
HIGH SCHOOLS					
Alpharetta High	10.32	8.41	#	10.63	16.46
Banneker High	*	*	*	*	*
Cambridge High	#	#	#	5.21	10.96
Centennial High	33.58	27.71	11.78	35.01	45.47
Chattahoochee High	10.13	8.30	#	7.88	18.47
Creekside High	72.33	62.97	*	*	*
Fulton Academy of Virtual Excellence			32.80	30.78	37.50
Global Impact Academy High			26.43	52.09	61.61
Independence High	38.46	28.74	16.34	33.33	68.89
FCS Innovation Academy High			#	5.55	11.16
Johns Creek High	8.15	5.57	#	7.62	13.13
Langston Hughes High	66.94	63.18	37.24	64.66	72.43
McClarin High	*	*	*		
Milton High	11.83	8.15	#	10.99	17.74
North Springs High	43.61	33.78	18.32	43.06	53.60
Northview High	6.23	6.04	#	7.89	15.51
Riverwood High	36.23	29.97	13.61	30.40	41.38
Roswell High	22.80	17.83	9.04	22.94	29.37

FREE AND REDUCED PRICE MEAL ELIGIBILITY

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	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Tri-Cities High	*	*	*	*	*
Westlake High	46.83	45.68	24.59	43.36	53.39
CHARTER SCHOOLS					
Amana Academy	41.49	39.74	38.03	30.10	48.23
Chattahoochee Hills Charter	49.28	60.19	51.88	51.61	69.98
Fulton Academy of Science and Technolc	#	#	7.90	8.14	6.36
KIPP South Fulton Academy	73.71	74.64	38.30	60.99	58.16
Hapeville Charter Career Academy	62.31	75.98	76.25	76.27	76.51
Hapeville Charter Middle School	86.18	84.96	85.12		
Main Street Charter Academy	66.55	60.19	93.77	90.96	67.75
RISE Grammar	80.60	73.32	37.84	70.05	
RISE Prep	67.69	68.05	35.71	48.42	
Skyview High	91.10	84.85	#	71.54	75.41
System Total	**44.38%**	**42.17%**	**34.75%**	**44.28%**	**49.62%**

Notice:

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

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

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

Capital Program V (FY 2018 - FY 2025)

	Current Budget	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual
Receipts						
SPLOST	$ 964,423,129	$ -	$ 163,059,681	$ 187,817,670	$ 180,478,754	$ 184,825,850
State Revenue-Capital Outlay	38,420,372	-	-	-	18,689,247	2,483,458
Federal						
Other Federal Revenue-Reimbur	8,280,111	-	787,145	1,577,661	1,583,561	1,587,774
Other Local Revenue						
Facility Fee	1,207,070	-	1,200	252,479	327,028	562,267
Interest Income	16,679,992	-	710,397	2,897,072	2,189,180	135,582
Total Receipts	**$ 1,029,010,674**	**$ -**	**$ 164,558,424**	**$ 192,544,882**	**$ 203,267,770**	**$ 189,594,932**
Disbursements						
Construction Disbursements*						
New Schools	$ 119,989,887	$ 364,274	$ 3,747,160	$ 21,307,268	$ 52,351,036	$ 32,982,231
School Replacements	219,862,502	287,036	6,272,260	32,722,154	18,254,408	42,151,799
Local School Needs/Additions	243,206,762	44,453	4,501,755	41,681,813	34,939,179	37,306,884
Project Reserve	16,268,835	-	-	-	-	-
Non-Construction Disbursements						
Furniture, Fixtures & Equipment	23,824,195	-	2,698,779	4,481,898	3,235,294	1,388,827
Technology	225,133,691	-	29,015,920	22,834,956	39,326,635	48,427,807
Transportation	47,428,065	-	6,139,932	9,814,018	8,023,325	2,865,820
Security	17,907,313	-	1,886,322	4,542,352	2,480,810	3,761,882
Capital Operations	20,402,746	-	2,640,516	2,891,192	3,778,142	3,233,240
Innovation Fund	3,000,000	-	-	-	-	640,414
Program Management	20,200,000	-	2,542,066	4,238,225	4,277,438	3,794,959
Transfer out Debt Service	42,757,391	-	12,131,344	11,229,663	7,266,739	12,127,226
Program Reserve	7,427,507	-	-	-	-	-
Debt Service-QSCB Principal Payı	11,878,335	-	2,375,667	2,375,667	2,375,667	2,375,666
Debt Service-QSCB Interest Expe	8,427,680	-	842,768	1,685,536	1,685,536	1,685,536
Total Disbursements	**$ 1,027,714,911**	**$ 695,764**	**$ 74,794,487**	**$ 159,804,741**	**$ 177,994,209**	**$ 192,742,291**
Other Financing Sources						
Short Term Note Proceeds	-	-	-	-	-	-
Transfer in Borrow from Gener	695,764	695,764	-	-	-	-
Other Financing Uses						
Short Term Note Repayment	-	-	-	-	-	-
Short Term Note Interest Expe	-	-	-	-	-	-
General Fund Interest	(24,036)	-	(24,036)	-	-	-
Transfer out Repay General Fu	(695,764)	-	(695,764)	-	-	-
Transfer to Other CAP Project	(1,271,727)	-	(1,271,727)	-	-	-
Total Financing	**$ (1,295,763)**	**$ 695,764**	**$ (1,991,527)**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Receipts Over (Under) Disbursements	1,295,763	(695,764)	89,763,936	32,740,141	25,273,561	(3,147,359)
Cash Balance Beginning of Fiscal Year		-	-	87,772,410	120,512,551	145,786,112
Cash Balance End of Fiscal Year		**$ (695,764)**	**$ 89,763,936**	**$ 120,512,551**	**$ 145,786,112**	**$ 142,638,753**

Capital Program V (FY 2018 - FY 2025)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected	Proposed Budget
Receipts					
SPLOST	$ 227,945,211	$ 20,295,962	$ -	$ -	$ 964,423,129
State Revenue-Capital Outlay	12,888,434	3,973,324	251,649	-	38,286,111
Federal					
Other Federal Revenue-Reimbursement	1,589,460	794,730	-	-	7,920,331
Other Local Revenue					-
Facility Fee	257,250	135,369	45,972	-	1,581,564
Interest Income	510,901	8,848,927	9,353,514	2,562,431	27,208,005
Total Receipts	**$ 243,191,255**	**$ 34,048,311**	**$ 9,651,134**	**$ 2,562,431**	**$ 1,039,419,139**
Disbursements					
Construction Disbursements*					
New Schools	$ 1,303,648	$ 753,153	$ 2,664,732	$ 1,851,114	$ 117,324,615
School Replacements	16,056,973	6,164,131	26,672,264	65,512,352	214,093,378
Local School Needs/Additions	44,099,031	11,996,807	9,737,601	50,757,879	235,065,401
Project Reserve	-	-	3,284,459	29,560,133	32,844,592
Non-Construction Disbursements					-
Furniture, Fixtures & Equipment	1,619,775	4,633,307	5,573,005	193,310	23,824,195
Technology	63,038,198	21,546,625	943,551	-	225,133,692
Transportation	1,229,423	4,299,211	7,243,874	7,812,463	47,428,065
Security	1,428,075	3,148,918	70,929	588,027	17,907,313
Capital Operations	4,373,828	1,711,993	456,475	1,317,360	20,402,746
Innovation Fund	-	441,645	383,588	1,534,353	3,000,000
Program Management	3,649,583	1,697,729	-	-	20,200,000
Transfer out Debt Service	1,100	1,320	-	-	42,757,391
Program Reserve	-	-	12,000,000	5,835,973	17,835,973
Debt Service-QSCB Principal Payment	2,375,668	-	-	-	11,878,335
Debt Service-QSCB Interest Expense	1,685,536	842,768	-	-	8,427,680
Total Disbursements	**$ 140,860,838**	**$ 57,237,607**	**$ 69,030,477**	**$ 164,962,963**	**$ 1,038,123,377**
Other Financing Sources					
Short Term Note Proceeds	-	-	-	-	-
Transfer in Borrow from General Fund	-	-	-	-	695,764
Other Financing Uses					-
Short Term Note Repayment	-	-	-	-	-
Short Term Note Interest Expense	-	-	-	-	-
General Fund Interest	-	-	-	-	(24,036)
Transfer out Repay General Fund	-	-	-	-	(695,764)
Transfer to Other CAP Project	-	-	-	-	(1,271,727)
Total Financing	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,295,763)**
Excess (Deficiency) of Receipts Over (Under) Disbursements	102,330,417	(23,189,296)	(59,379,343)	(162,400,532)	1,295,762
Cash Balance Beginning of Fiscal Year	142,638,753	244,969,170	221,779,874	162,400,532	
Cash Balance End of Fiscal Year	**$ 244,969,170**	**$ 221,779,874**	**$ 162,400,532**	**$ (0.00)**	

Capital Program VI (FY 2023 - FY 2028)

	Current Budget	FY 2023 Actual	FY 2024 Projected	FY 2025 Projected
Receipts				
SPLOST	$ 1,213,397,340	217,855,188	244,286,406	252,536,288
Federal				
Other Federal Revenue Reimbursement	8,427,680	794,730	1,646,541	1,685,536
Other Local Revenue				
Interest Income	27,988,401	3,806,299	10,973,141	9,219,918
Total Receipts	**$ 1,249,813,421**	**$ 222,456,217**	**$ 256,906,088**	**$ 263,441,742**
Disbursements				
Construction Disbursements				
New Schools	-	-	-	-
School Replacements	194,000,000	30,382	2,398,917	59,531,275
Local School Needs	359,589,175	3,910,760	20,024,608	124,179,526
Project Reserve	133,322,994	-	1,333,122	50,000,325
Non-Construction Disbursements				
Furniture, Fixtures & Equip.	25,000,000	8,459	3,803,813	8,656,000
Technology	306,807,455	19,831,832	37,111,544	69,231,543
Transportation	27,768,000	-	5,652,000	6,902,000
Security	19,900,000	615,231	2,410,363	3,394,428
Capital Operations	23,470,023	1,912,867	4,183,970	5,605,161
Program Management	21,500,000	2,968,934	4,792,796	5,175,816
Program Reserve	118,149,762	-	-	30,000,000
Debt Service-QSCB Principal Payment	11,878,335	2,375,667	2,375,667	2,375,667
Debt Service-QSCB Interest Expense	8,427,678	842,768	1,685,536	1,685,536
Total Disbursements	**$ 1,249,813,421**	**$ 32,496,900**	**$ 85,772,336**	**$ 366,737,276**
Other Financing Sources				
Short Term Note Proceeds	-	-	-	-
Other Financing Uses				
Short Term Note Repayment	-	-	-	-
Short Term Note Int. Expense	-	-	-	-
General Fund Interest	-	-	-	-
Transfer out Repay	-	-	-	-
Total Financing	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Receipts	-	189,959,317	171,133,752	0
Over (Under) Disbursements	-	0	0	(103,295,534)
		189,959,317	171,133,752	(103,295,534)
Fund Balance - July 1, 20XX		**-**	**189,959,317**	**361,093,069**
Fund Balance - June 30, 20XX		**$ 189,959,317**	**$ 361,093,069**	**$ 257,797,535**

Capital Program VI (FY 2023 - FY 2028)

	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	Proposed Total
Receipts				
SPLOST	261,288,048	237,431,411	-	$ 1,213,397,340
Federal				
Other Federal Revenue Reimbursement	1,685,536	1,685,536	-	7,497,879
Other Local Revenue				
Interest Income	7,758,883	5,246,469	116,911	37,121,620
Total Receipts	**$ 270,732,466**	**$ 244,363,416**	**$ 116,911**	**$ 1,258,016,839**
Disbursements				
Construction Disbursements				
New Schools	-	-	-	-
School Replacements	75,642,892	56,396,534	-	194,000,000
Local School Needs	84,344,744	130,140,325	-	362,599,963
Project Reserve	43,993,028	43,993,028	-	139,319,503
Non-Construction Disbursements				-
Furniture, Fixtures & Equip.	9,320,000	3,515,172	-	25,303,444
Technology	66,099,084	65,214,936	43,311,219	300,800,158
Transportation	6,902,000	6,902,000	1,410,000	27,768,000
Security	3,394,428	10,085,549	-	19,899,999
Capital Operations	5,714,598	6,053,427	-	23,470,023
Program Management	5,175,816	3,386,638	-	21,500,000
Program Reserve	50,000,000	43,892,504	-	123,892,504
Debt Service-QSCB Principal Payment	2,375,667	2,375,667	-	11,878,335
Debt Service-QSCB Interest Expense	1,685,536	1,685,536	-	7,584,910
Total Disbursements	**$ 354,647,792**	**$ 373,641,316**	**$ 44,721,219**	**$ 1,258,016,839**
Other Financing Sources				
Short Term Note Proceeds	-	-	-	-
Other Financing Uses				-
Short Term Note Repayment	-	-	-	-
Short Term Note Int. Expense	-	-	-	-
General Fund Interest	-	-	-	-
Transfer out Repay	-	-	-	-
Total Financing	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Receipts	0	0	0	
Over (Under) Disbursements	(83,915,326)	(129,277,901)	(44,604,308)	
	(83,915,326)	(129,277,901)	(44,604,308)	
Fund Balance - July 1, 20XX	**257,797,535**	**173,882,209**	**44,604,308**	
Fund Balance - June 30, 20XX	**$ 173,882,209**	**$ 44,604,308**	**$ 0**	

FY2025
School Allotment Guidelines



(Component of the Funding Model)

Provided by: Financial Services Division

TEACHER ALLOCATIONS

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

Elementary Schools

Pupil/General Ed Classroom Teacher Ratios:

Kindergarten: 22 to 1

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

Grades 1-3: 23 to 1

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

Grades 4-5: 30 to 1

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

Instructional Paraprofessionals (Teacher Assistants):

School assistants are allocated to kindergarten classes at 1:1

Middle Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 6-8 interdisciplinary teachers (IDT): 30 to 1

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

Beyond the third TAG teacher, a reduction based on the number of TAG teachers is made to the IDT allocation to offset the impact of the 4-Serve model:

If the # of TAG Teachers > 3, then # TAG teachers - 3 = y. y x 0.50 = the reduction in IDT.

For example: 12.50 TAG teachers - 3 TAG teachers = 9.50

9.50 x 0.50 = 4.75

34.50 teachers before adjustment - 4.75 = 29.74 interdisciplinary teachers

TEACHER ALLOCATIONS

Connections Unit Allocations:

Each middle school receives a base allocation of 10 Connections teachers**,** which covers 2.00 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)

High Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 9-12: 32 to 1

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

High School general education total teacher allocation will be offset by one teacher to add an Athletic Director (AD) position. (Only high schools that offer a Georgia High School Association (GHSA) program)

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

SUPPORT STAFF

NON-FLEXIBLE

Position	Elementary	Middle	High
Principal	1 per school	1 per school	1 per school
Asst. Principal	1 – 749 = 1.00 750 – 1499 = 2.00 1500 + = 3.00	1 – 499 = 1.00 500 – 999 = 2.00 1000 – 1499 = 3.00 1500 – 1999 = 4.00 2000 + = 5.00	1 – 550 = 1.00 551 – 1100 = 2.00 1101 – 1619 = 3.00 1620 – 2499 = 4.00 2500 – 2999 = 5.00 3000 + = 6.00
Bookkeeper	N/A	N/A	1 per school
*Athletic Director (AD) Only high schools that offer a GHSA program			1 per school
Campus Security Associate (CSA)	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community.	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community. ***Minimum 1 per school***	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community. ***Minimum 1 per school***
Clinic Aide	1 per school	1 per school	1 per school
CST	1 per school		
Custodian	1/28,000 sq ft Base of 4.00 (keep minimum of 2.00)	1/28,000 sq ft Base of 4.00 (keep minimum of 3.00)	1/28,000 sq ft Base of 4.00 1 stadium Custodian (keep minimum of 5.00)
	Conversion is only allowed for custodial contracting (may be permitted after approval from the COO approval). For MS/HS if allocation falls under 5.00, keep a minimum of 2.00		
Data Clerk	1 per school	1 per school	1 per school
Instructional Coach (Literacy)	1 per school		
Media Ed Tech Instructor	1 per school	1 per school	1 per school
RTI/504 Support			.50 per school
Registrar			1 per school
PAIII	1 per school	1 per school	1 per school (flexible)
School Police Officer		1 per school	2 per school
School Nurse			1 per school

SUPPORT STAFF

FLEXIBLE

Position	Elementary	Middle	High
Counselor	Base = 1.00 750 - 999 = 1.50 1000 – 1249 = 2.00 1250 + = 2.50	1 – 999 = 1.00 1000 – 1499 = 2.00 1500 – 1999 = 2.50 2000 + = 3.00	1 – 749 = 1.00 750 – 1249 = 2.00 1250 – 1499 = 3.00 1500 – 1874 = 4.00 1875 – 2249 = 5.00 2250 + = 6.00
Counselor Clerk		1 per school	1 per school
Graduation Coach		1 per school	1 per school
ISS		1 non-certified	1 non-certified
Media Paraprofessional	1 per school	1 per school	1 per school
PAII/ 190 day	1 – 799 = 1.00 800 – 1199 = 2.00 1200 – 1599 = 3.00 1600 - 1999 = 4.00	1 – 999 = 1.00 1000 – 1199 = 2.00 1200 – 1699 = 3.00 1700 - 2199 = 4.00	1 – 999 = 2.00 1000 – 1649 = 3.00 1650 – 2299 = 4.00 2300 – 2949 = 5.00 2950 – 3599 = 6.00 3600 - 4299 = 7.00
Virtual Lab Para			1 per school

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

<table>
<tr><th>Positions</th><th colspan="3">Allotment Formula</th></tr>
<tr><td rowspan="5">Adaptive Art (All)</td><td colspan="3">Based on the number of self-contained special education classes in a school</td></tr>
<tr><td>1 SC</td><td colspan="2">.05 Teacher</td></tr>
<tr><td>2 SC</td><td colspan="2">.10 Teacher</td></tr>
<tr><td>3 or 4 SC</td><td colspan="2">.15 Teacher</td></tr>
<tr><td>5 or more SC</td><td colspan="2">.20 Teacher per day (the teacher is at the school)</td></tr>
<tr><td>Adaptive PE (All)</td><td colspan="3">Based on the Adaptive PE services in the student's IEP.</td></tr>
<tr><td rowspan="12">Art Teachers (ES)</td><td># of Classes</td><td colspan="2"># of Teachers</td></tr>
<tr><td>4 – 11 classes:</td><td colspan="2">.40 Teacher</td></tr>
<tr><td>12 – 17 classes:</td><td colspan="2">.60 Teacher</td></tr>
<tr><td>18 – 23 classes:</td><td colspan="2">.80 Teacher</td></tr>
<tr><td>24 – 29 classes:</td><td colspan="2">1.00 Teacher</td></tr>
<tr><td>30 – 35 classes:</td><td colspan="2">1.20 Teachers</td></tr>
<tr><td>36 – 41 classes:</td><td colspan="2">1.40 Teachers</td></tr>
<tr><td>42 – 47 classes:</td><td colspan="2">1.60 Teachers</td></tr>
<tr><td>48 – 53 classes:</td><td colspan="2">1.80 Teachers</td></tr>
<tr><td>54 – 59 classes:</td><td colspan="2">2.00 Teachers</td></tr>
<tr><td colspan="3">Every 6 sections/classes above 30 earns an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustments with appropriate approval from CAO and CFO.

Art add five .20 allocations for support teachers (FAST)</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td>AVID Teachers (MS/HS)</td><td colspan="3">Limit MS/HS positions to a 1.00 allocation.</td></tr>
<tr><td rowspan="8">Career Technology Intervention (CTI) Teachers and Paras (HS)</td><td># of CTI Students</td><td colspan="2"># of CTI Teacher/CTI Para</td></tr>
<tr><td>35 students</td><td colspan="2">1.00 CTI Teacher</td></tr>
<tr><td>46 students</td><td colspan="2">1.00 CTI Teacher/1.00 CTI Para</td></tr>
<tr><td>57 students</td><td colspan="2">1.00 CTI Teacher/2.00 CTI Paras</td></tr>
<tr><td>70 students</td><td colspan="2">2.00 CTI Teachers</td></tr>
<tr><td>81 students</td><td colspan="2">2.00 CTI Teachers/1.00 CTI Para</td></tr>
<tr><td>92 students</td><td colspan="2">2.00 CTI Teachers/2.00 CTI Paras</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td rowspan="8">EIP Teachers (ES)</td><td># of Segments Earned</td><td colspan="2"># of Teachers</td></tr>
<tr><td>0 – 42</td><td colspan="2">.50 Teacher</td></tr>
<tr><td>43 -84</td><td colspan="2">1.00 Teacher</td></tr>
<tr><td>85 -126</td><td colspan="2">1.50 Teachers</td></tr>
<tr><td>127 – 168</td><td colspan="2">2.00 Teachers</td></tr>
<tr><td>169 – 210</td><td colspan="2">2.50 Teachers</td></tr>
<tr><td>211 – 252</td><td colspan="2">3.00 Teachers</td></tr>
<tr><td colspan="3">EIP teacher allotments are calculated using FTE segments as reported to the state in March (x1) and October (x2). Every 84 segments earned through a rigorous student identification process acquires one teacher.</td></tr>
<tr><td>ESOL Teachers and Assistants (All)</td><td colspan="3">Allocations based on needs assessments to serve K-12 qualifying Limited English Proficient students.</td></tr>
</table>

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

Positions	Allotment Formula	
General Music /Chorus Teachers (ES)	**# of Classes**	**# of Teachers**
	4 – 11 classes:	.40 Teacher
	12 – 17 classes:	.60 Teacher
	18 – 23 classes:	.80 Teacher
	24 – 29 classes:	1.00 Teacher
	30 – 35 classes:	1.20 Teachers
	36 – 41 classes:	1.40 Teachers
	42 – 47 classes:	1.60 Teachers
	48 – 53 classes:	1.80 Teachers
	54 – 59 classes:	2.00 Teachers
	Every 6 sections/classes above 30 earn an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustments with appropriate approval from CAO and CFO. *General Music/Chorus add five .20 allocations for support teachers (FAST)*	
IB Teachers (All)	PYP schools receive a 1.0 Foreign Language teacher once they have achieved IB Candidate status.	
IB Coordinator (All)	The IB Program is a combination of Primary years, Middle years, and Diploma program. IB primary years serve K-5, middle years serve grades 6th-10th, and the diploma programs serve grades 11th-12th. All IB programs are required to have a school level program coordinator. PYP and MYP programs will be allocated .50 for the school level coordinator, and DP programs will be allocated a 1.00 for the school level coordinator. *Allocations are for schools that have met the requirements for the IB program.	
Instructional Support Teachers (All)	IST allocations are assigned to schools using a weighted formula that evaluates five criteria to determine the level of support required: current number of IEPs in the building, number of initial evaluations completed in the previous year, number of reevaluations completed in the previous year, number of GAA portfolios, and the number of SEC program classes in the building. Each criterion is assigned a point value based on the school's data. The total point value (score) for each of the five criteria determines the allocation assigned to each school. For additional information, please see the IST Allocation Formula.	
Music Therapy (All)	Based on the number of self-contained special education classes in a school	
	1 SC	.05 Teacher
	2 SC	.10 Teacher
	3 or 4 SC	.15 Teacher
	5 or more SC	.20 Teacher per day (the teacher is at the school)
Parent/Bi-Lingual Liaisons (All)	Allocations based on the number of students identified as having a primary language other than English.	
	150 - 250 students	0.50 Parent/Community Liaison
	251+ students	1.00 Parent/Community Liaison

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

<table>
<tr><th>Positions</th><th colspan="3">Allotment Formula</th></tr>
<tr><td rowspan="12">Physical Education Teachers (ES)</td><td># of Classes</td><td># of Teachers</td><td># of Assistants</td></tr>
<tr><td>4 – 11 classes:</td><td>.40 Teacher</td><td>.40 Asst.</td></tr>
<tr><td>12 – 17 classes:</td><td>.60 Teacher</td><td>.60 Asst.</td></tr>
<tr><td>18 – 23 classes:</td><td>.80 Teacher</td><td>.80 Asst.</td></tr>
<tr><td>24 – 29 classes:</td><td>1.00 Teacher</td><td>1.00 Asst.</td></tr>
<tr><td>30 – 35 classes:</td><td>1.20 Teachers</td><td>1.20 Assts.</td></tr>
<tr><td>36 – 41 classes:</td><td>1.40 Teachers</td><td>1.40 Assts.</td></tr>
<tr><td>42 – 47 classes:</td><td>1.60 Teachers</td><td>1.60 Assts.</td></tr>
<tr><td>48 – 53 classes:</td><td>1.80 Teachers</td><td>1.80 Assts.</td></tr>
<tr><td>54 – 59 classes:</td><td>2.00 Teachers</td><td>2.00 Assts.</td></tr>
<tr><td colspan="3">Every 6 sections/classes above 30 earn an additional .20 allocation. Gen. Ed classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustments with appropriate approval from CAO and CFO.

An additional .20 allocation may be earned if:
(Grades 4 & 5 total enrollment) / (Grades 4 & 5 total # of classes) *2 > 57

Physical Education add five .20 allocations for support teachers (PEST)</td></tr>
<tr><td>Tech Lab Teachers (HS)</td><td colspan="3">One teacher per Tech Lab. Allocation beyond one teacher per lab is based on student enrollment.
Class size: 33</td></tr>
<tr><td rowspan="4">JROTC Instructors (HS)</td><td>Less than 175 Students</td><td colspan="2">1.00 Officer and 1.00 NCO</td></tr>
<tr><td>175-250 Students</td><td colspan="2">1.00 Officer and 2.00 NCOs</td></tr>
<tr><td>251-350 Students</td><td colspan="2">1.00 Officer and 3.00 NCOs</td></tr>
<tr><td colspan="3">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>Remedial (MS, HS)</td><td colspan="3">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</td></tr>
<tr><td>School Social Workers (All)</td><td colspan="3">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 1.00 dedicated per high school</td></tr>
<tr><td>School Psychologists (All)</td><td colspan="3">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.</td></tr>
</table>

SPECIAL PROGRAMS - PERSONNEL

NON-FLEXIBLE

Positions	Allotment Formula	
Special Ed Teachers and Assistants (All)	See Special Education Formula	
TAG and Lead TAG Teachers (All)	K-5	Minimum of 1.00 TAG teacher per school
	6-8	Minimum of 2.00 TAG teachers per school
	9-12	Minimum of 1.00 TAG teacher per school
	After minimum need is exceeded; state maximum class size is used to add additional TAG teachers (K-5 = 19; 6-12 = 23)	
	TAG Career Interns	3.00
World Languages (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. One teacher can teach up to 5 classes per day. Divide total WL enrollment by 165, then add 1.0 for each World Language in addition to Spanish that is taught full-time at the school, or .5 for each World Language in addition to Spanish that is taught part-time at the school. Decimals are rounded up to the nearest .5 or whole number.	
World Languages (HS)	High schools are awarded a .5 allotment annually for meeting each of the following four criteria: 1) has added a new language or program (two-year limit) 2) offers four or more different languages via face-to-face instruction 3) has AP or IB SL or HL Year 2 students in each language offered 4) is in Zone 1-3 or is an open campus school. The maximum that a school can earn is 2.0 if all four criteria are met.	

SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE

Allocations	Allotment Formula	
At Risk (All)	Allocations based on Mobility Rate and Free & Reduced Lunch for each school individually rather than as a % of the district total. Mobility x 2, Free & Reduced Lunch x 3	
Athletic Services (HS)	Program Manager administers a reserve and determines additional allocations on an as-needed basis.	
Career and Technical Education Program (ES)	♦ Agricultural Science	$ 3,500
	♦ Career Exploration	$ 500
Career and Technical Education Programs (MS)	♦ Agricultural Science	$ 3,500
	♦ Business	$ 1,000
	♦ Career and Technical Student Organizations	$ 2,500
	♦ Career Exploration	$ 500
	♦ Communications	$ 2,500
	♦ Computer Science	$ 1,000
	♦ Construction	$ 4,500
	♦ Engineering	$ 3,000
	♦ Family and Consumer Science	$ 2,500
	♦ Healthcare Science	$ 2,500
	♦ Law and Justice	$ 2,500
	♦ Marketing	$ 1,000
	♦ Transportation	$ 1,500

SPECIAL PROGRAMS – NON-PERSONNEL

NON-FLEXIBLE

Allocations	Allotment Formula	
Career and Technical Education Programs (HS)	♦ Agriculture Science	$ 7,000
	♦ Audio, Video, Technology and Film and Digital Film and	$ 5,000
	♦ Automotive	$ 5,000
	♦ Aviation	$ 3,000
	♦ Business	$ 2,000
	♦ Career and Technical Instruction	$ 1,000
	♦ Career and Technical Student Organizations	$ 2,500
	♦ Construction	$ 9,000
	♦ Cosmetology	$ 5,000
	♦ Culinary	$ 10,000
	♦ Engineering	$ 6,000
	♦ Family and Consumer Science	$ 5,000
	♦ Graphic Design	$ 5,000
	♦ Healthcare Science	$ 5,000
	♦ Industry Certified Programs	$ 1,500
	♦ Information Technology	$ 2,000
	♦ Law and Justice	$ 5,000
	♦ Manufacturing	$ 6,000
	♦ Marketing	$ 2,000
	♦ Work-based Learning	$ 1,000
ESOL Monies (ES)	Distribution determined by the CAO and available funds	
International Baccalaureate (HS)	$42,300 allocated based on the cost of the program	
Magnet Funds (HS)	Magnet school earns the equivalent of 2.50 teachers (avg. salary) Expansion Funds – equivalent of 1.00 teacher (avg. salary) $135/ per pupil allotment (Magnet students only)	
Safety Personnel Overtime (MS, HS)	**Allotment Formula**	
	MS	HS
	50 hours for one	250 hours for one 500 hours for two
Traffic Officer (All)	AM/PM 1 hour each Based on needs as assessed by School Police - Safety and Security.	

NON-PERSONNEL **FLEXIBLE FUNDING**

Allocations	Formula
Base Rate Allocation (All)	From collapsing Copier Lease, Clerical Overtime, Cell Phones, Extramural (MS), Security Funds (HS) and Flex Position at Counselors Salary (MS, HS) • *Amount is approximate, based on average salary.*
Funds for New Schools Opening This Year (All)	A. $25 additional per pupil dollar allocation B. One teacher salary C. $2,000 per TAG Teacher
Per Pupil Allocation (All)	$152 per student
Professional Day	# of teachers x sub pay x 3 days
SAT Prep Classes (HS)	Equivalent of a .20 teacher position allocated to every HS to offer the SAT Prep Classes
Supplements (All)	Amounts are determined annually by Talent Division.
Supplements-Athletic (HS)	Amounts are determined annually by Talent Division.

ADDITIONAL PROGRAMS

Fulton Virtual Program:

Category	Allocation
Virtual Teachers/GAVS Tuition	♦ **Base Allocation: (30.00 Teachers equivalent)** • Each HS earns 200 enrollments per semester. • FVP earns dollars/allocation to convert to FVP teachers or pay GAVS tuition depending on enrollments. ♦ **Supplemental allocation:** • One teacher is earned for every 160 enrollments beyond base allocation. • High Schools that exceed 200 enrollments per semester would be charged equivalent of one average teacher for allotments up to 499 enrollments. • Equivalent of two average teachers for allotments above 499.

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

Enrollment between 201 - 499

❖ Charge = [1/320(avg. teacher salary – average paraprofessional)]*Enrollment

Enrollment beyond 499

❖ Charge = [2(1/320(avg. teacher salary – average paraprofessional))]* Enrollment

3DE Program:

The following allocations have been developed to provide an adequate funding model to serve the 3DE 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 a 3DE school 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:

Personnel	Allocation
Core Class Teachers (Math, Science, Social Studies, Language Arts, etc.)	1.00
Base Allocation (funding equivalent to 2.50 Teachers)	2.50
Non-Personnel	**Allocation**
Per pupil allocation (3DE program)	$135.00

ADDITIONAL PROGRAMS

College and Career Campus:

The following allocations have been developed to provide an adequate funding model to serve the College Career Campus as approved by the Board.

Personnel	Allocation
Coordinator*	*1.00
PAIII	1.00
Administrator Assistant	1.00
Career and Technical Intervention (Instructor)	1.00
Career and Technical Education (Teachers)	9.00
School Counselor	1.00
Clinic Assistant	1.00

** Coordinator's position will be placed in the Central office district budget.*

In School Academies (ISA):

Provides overaged/under credit students access to a thriving supportive learning environment aimed at providing extensive support needed to graduate high school. Students are supported by two content teachers, a .50 RTI/504 Support Specialist (conversion may be permitted after approval from the Superintendent or designee), and $20,000 non-personnel funds. Additional support around social skill building and college and career support is provided to each student.

S.A.F.E. Centers:

S.A.F.E (Student and Family Engagement) Centers follow a community school model that is both a physical space and a set of partnerships between the education system, nonprofit sector, and local government agencies. Schools with this program are allocated an additional Social Worker and Administrative Assistant. Funding may be allocated from the General Fund or other funding sources. While the specific programs and services vary according to local context, there are four key pillars of the community school approach.

1. Integrated student support: Includes mental and physical health care, nutrition support, housing assistance, and other wraparound services.
2. Expanded and enriched learning time: Includes lengthening the school day and year, as well as enriching the curriculum through real-world learning opportunities.
3. Active family and community engagement: Includes both service provision and meaningful partnership with parents and family members to support children's learning.
4. Collaborative leadership and practices: Includes coordination of community school services as well as site-based leadership teams and teacher learning communities.

SPECIAL EDUCATION ALLOCATION

The chart below represents the GADOE Funding and Class Size Models. As a Charter School System, Fulton County Schools reserves the right to request a waiver on the Original Maximum Individual Class Size, and as such, Fulton County Schools has been granted a 3 student Max waiver (add 3 to class sizes below).

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

Autism (AU), Other Health Impaired (OHI), Significantly Developmentally Delayed (SDD), and Traumatic Brian Injury (TBI) students are "served through" other designations, since there is no state maximum class size established. School staff indicate if the student is OHI/EBD, OHI/MID, or OHI/SLD, etc.

For initial allocation of Interrelated Resource (IRR) staff serving inclusive or resource/small group placements for students falling in categories I-IV, one teacher is given per 40 student segments served in a day. This formula assumes a class size of 8 students per teacher with one segment allowed for planning.

SEC SPECIALIZED BEHAVIOR SUPPORT PROGRAM

The program provides comprehensive educational, therapeutic, and behavioral support services to students with disabilities who exhibit intense social, emotional, and/or behavioral challenges with a severity, frequency, or duration that requires a specialized level of support. This program serves as an option available to students within the continuum of services required by IDEA and often provides services that prevent students from requiring residential or more restrictive placements.

IST Allocation Formula

IST allocations are assigned to schools using a weighted formula that evaluates five criteria to determine the level of support required: current number of IEPs in the building, number of initial evaluations completed in the previous year, number of reevaluations completed in the previous year, number of GAA portfolios, and the number of SEC program classes in the building. Each criteria is assigned a point value based on the school's data. The total point value (score) for each of the five criteria determines the allocation assigned to each school.

# IEPS (Initial & Annual Reviews)	INITIAL EVALUATIONS	RE-EVALUATIONS	PROGRAM WEIGHT	IST ALLOCATION
				Score =
1 = <50	1 = <12	1 = <10	1 = IRR Only	0-6 = .50
2= 51-100	2 = 12-17	2 = 10-19		
3 = 101-150	3 = 18-23	3 = 20-29	3 = IRR and 1-5 Self-contained classes*	7-17 = 1.00
4 = 151-200	4 = 24-29	4 = 30-39		18-20 = 1.50
5 = 201-250	5 = 30-34	5 = 40-49		
6 = > 250	6 = >35	6 = >50	6 = IRR and 6+ self-contained classes*	21+ = 2.00

*Includes PSE and GNETS classes

UNIQUE LEARNING



OPEN CAMPUS STAFFING ALLOCATIONS

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)	10.00
Administrative Personnel	1.00
Counselors	1.00
Data Clerk	1.00
Bookkeeper	1.00
PAII Front Office	1.00
Technology Specialist	1.00
Building Custodian	3.50
Clinic Assistant	1.00
Special Education – Teacher	1.00
School Police Officer	1.00
Per Pupil Allocation	$152

MIDDLE COLLEGE

Middle College is an innovative magnet high school. Through a partnership with Atlanta Technical College, students engage in college coursework which will earn them technical certificates of credit in addition to their high school diploma. Furthermore, this will jumpstart their careers in fields such as Automotive Technology, Avionics Technology, Computer Networking, Cybersecurity, Design & Media Production Technology, Diesel Technology, Early Childhood Care & Education, Logistics & Supply Chain Management, and Welding.

Allocations are calculated as follows:

- teachers will be based on class size and enrollment
- support staff
- special programs formula
- non-personnel funding

Additional allocation formulas are below.

Support Staff	
Position	Allocation
Assistant Principal	1.00
Administrative Assistant	1.00
Counselor	1.00
School Police Officer	Based on need

FULTON VIRTUAL SCHOOL

Allocations are calculated as follows:

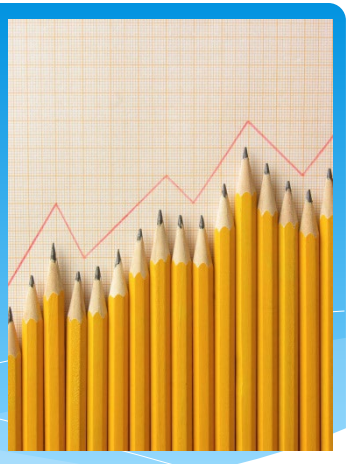
- teachers will be based on class size and enrollment except for third grade (see below)
- support staff
- special programs formulas
- non-personnel funding

Grades / Subjects	Class Size
Grades 3	30

Additional allocation formulas are below:

Support Staff	
Position	**Allocation**
Instructional Coach (Math)	1.00
Instructional Coach (ELA)	1.00

FY2025
The Pencil Perspective



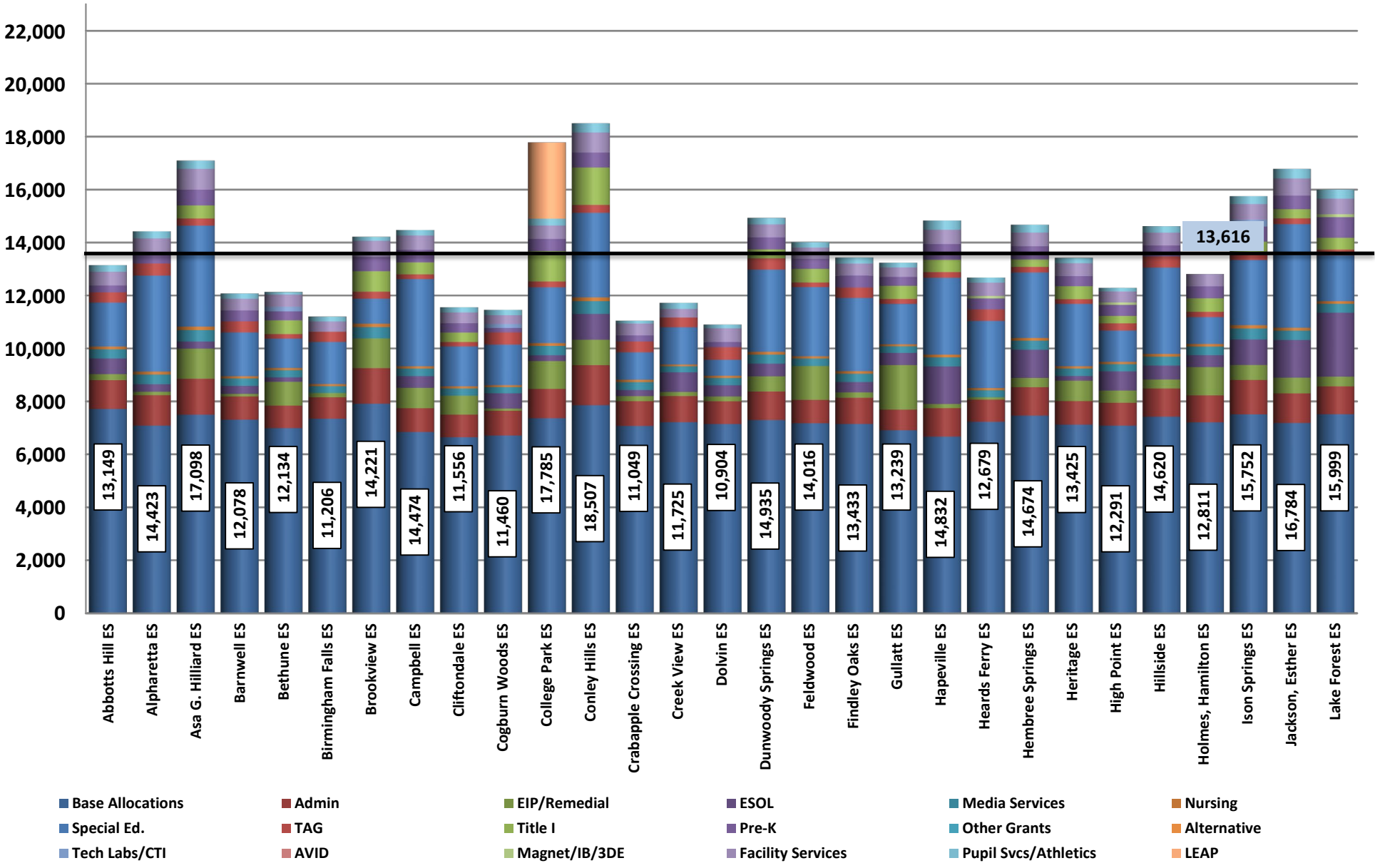
The Fulton County School System funding strategy for our schools is based on two distinct elements, also known as funding layers. These layers are based on "Equality" and "Equity." The "Pencil" Charts are used to represent these funding layers.

Equality- shows the "Base allocations" earned by schools as determined by a set of formulas and guidelines that look primarily at the number of students. These formulas determine such things as the number of general education classroom teachers and assistants, connections teachers at middle school, art, music and PE allocations, the $152 per pupil allocation, etc. Some support staff such as principals, assistant principals, and professional assistants are also based on enrollment but are broken out of the "Base allocations" as "Admin" on the following charts to paint a clearer picture of the break-out of the funding provided to our schools.

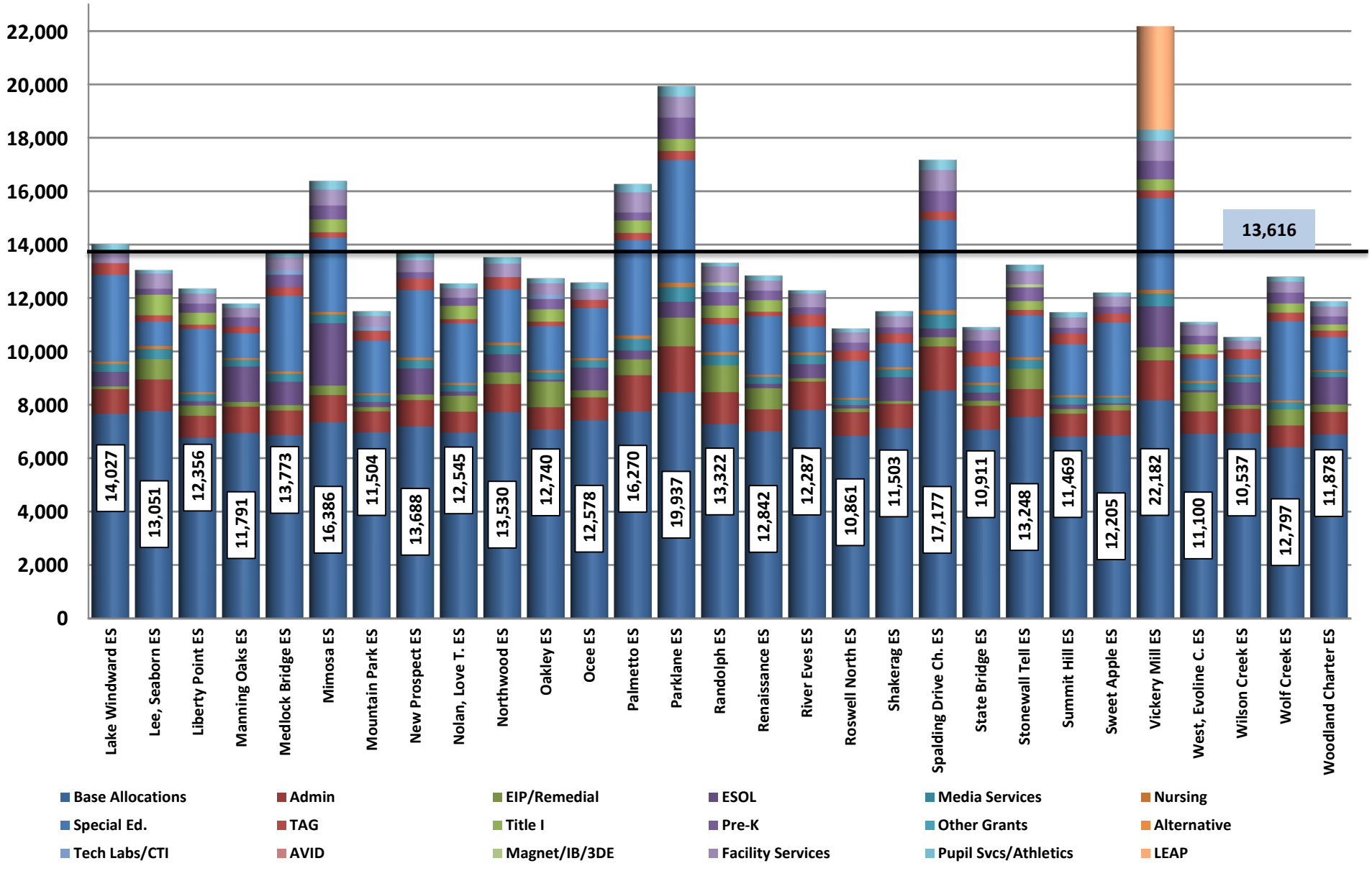
Equity- additional funding provided based on the individual school's unique student needs. For example, schools receive additional dollars based on student mobility rate, number of students living in poverty, and other qualitative and need-based factors. One school may receive more money because it has a larger number of students requiring special education services while another school may have a significantly higher ESOL or Remedial population. Schools with eligible students qualifying for talented and gifted programs also receive additional dollars to pay for these services. While the base allocation or layer #1 provides *equal* funding to all schools, layer #2 provides *equitable* funding, giving additional resources based on the uniqueness of each school and the specific needs of its students.

Many other factors will impact the per pupil allocation such as economies of scale and school size (i.e. Woodland Charter ES with 949 students vs. Parklane ES with 338), distribution of students among grade levels (i.e. more students in kindergarten with a lower class size and requiring an instructional assistant vs. more students in fifth grade with a higher class size and no assistant), etc. These charts include only our traditional schools; Independence and our start-up charters are not included. While not all grant information is currently available, estimates for some of our larger grants such at Title I and Title VI-B are included.

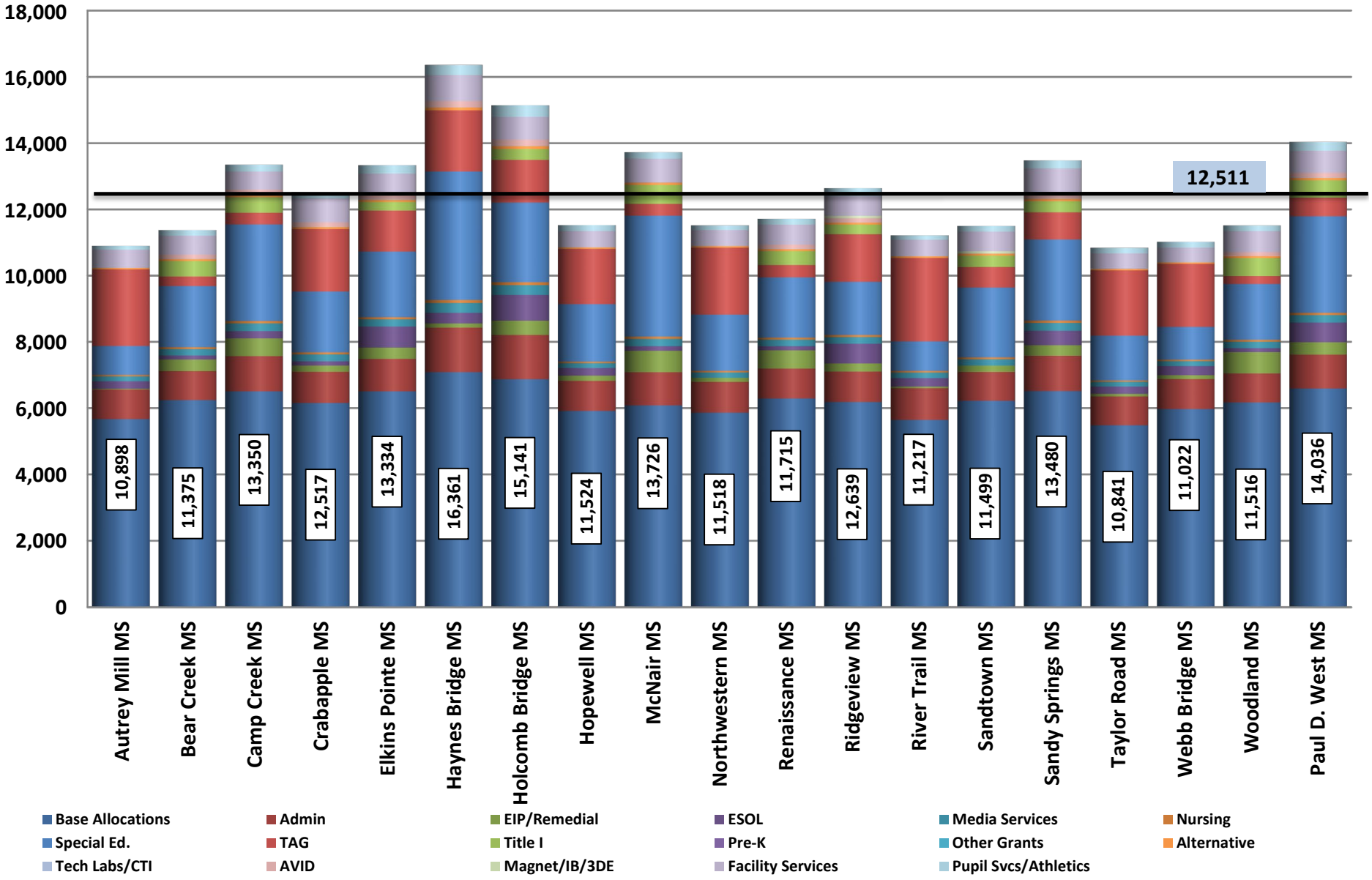
Average Per Pupil Allocations Elementary Schools



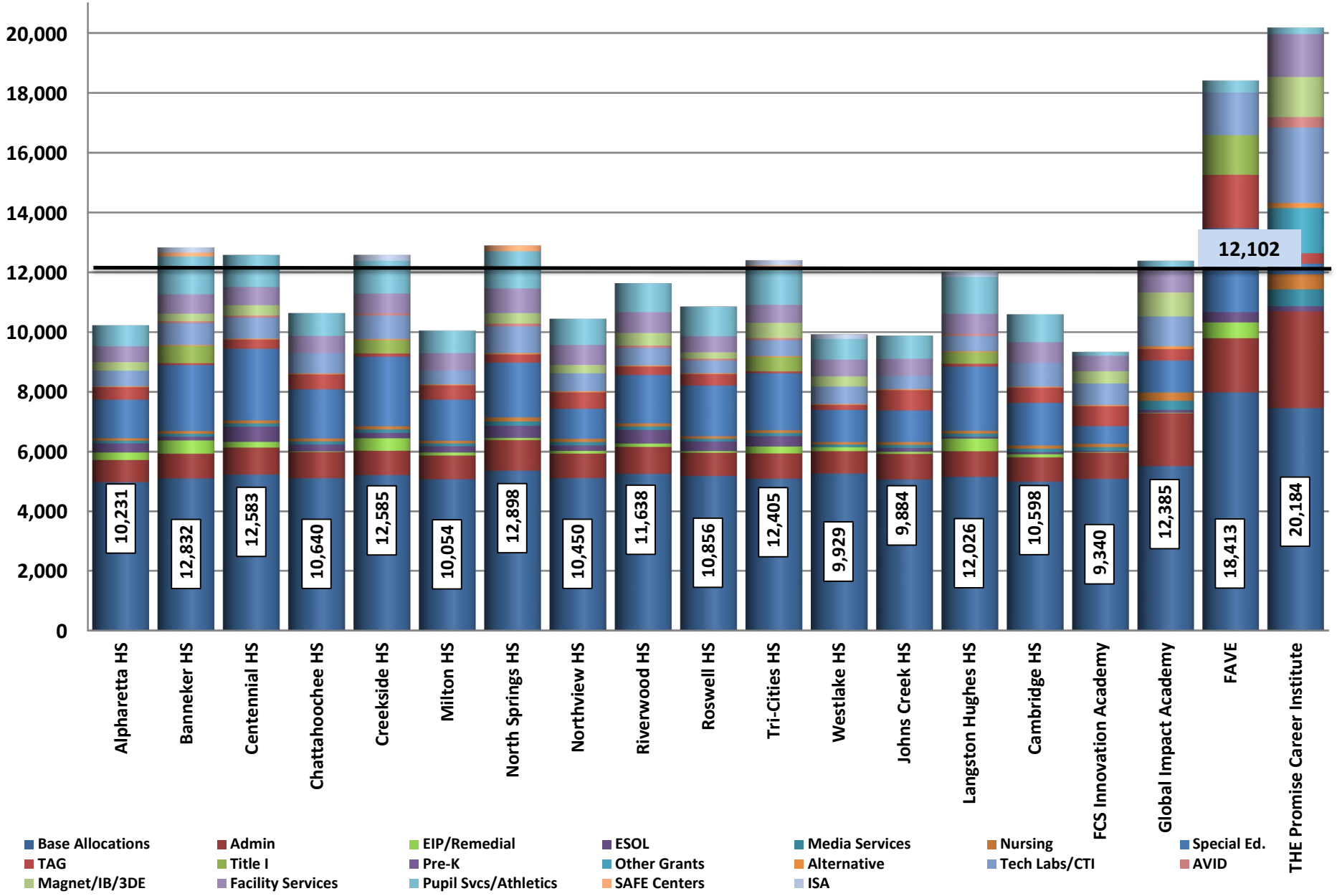
Average Per Pupil Allocations Elementary Schools



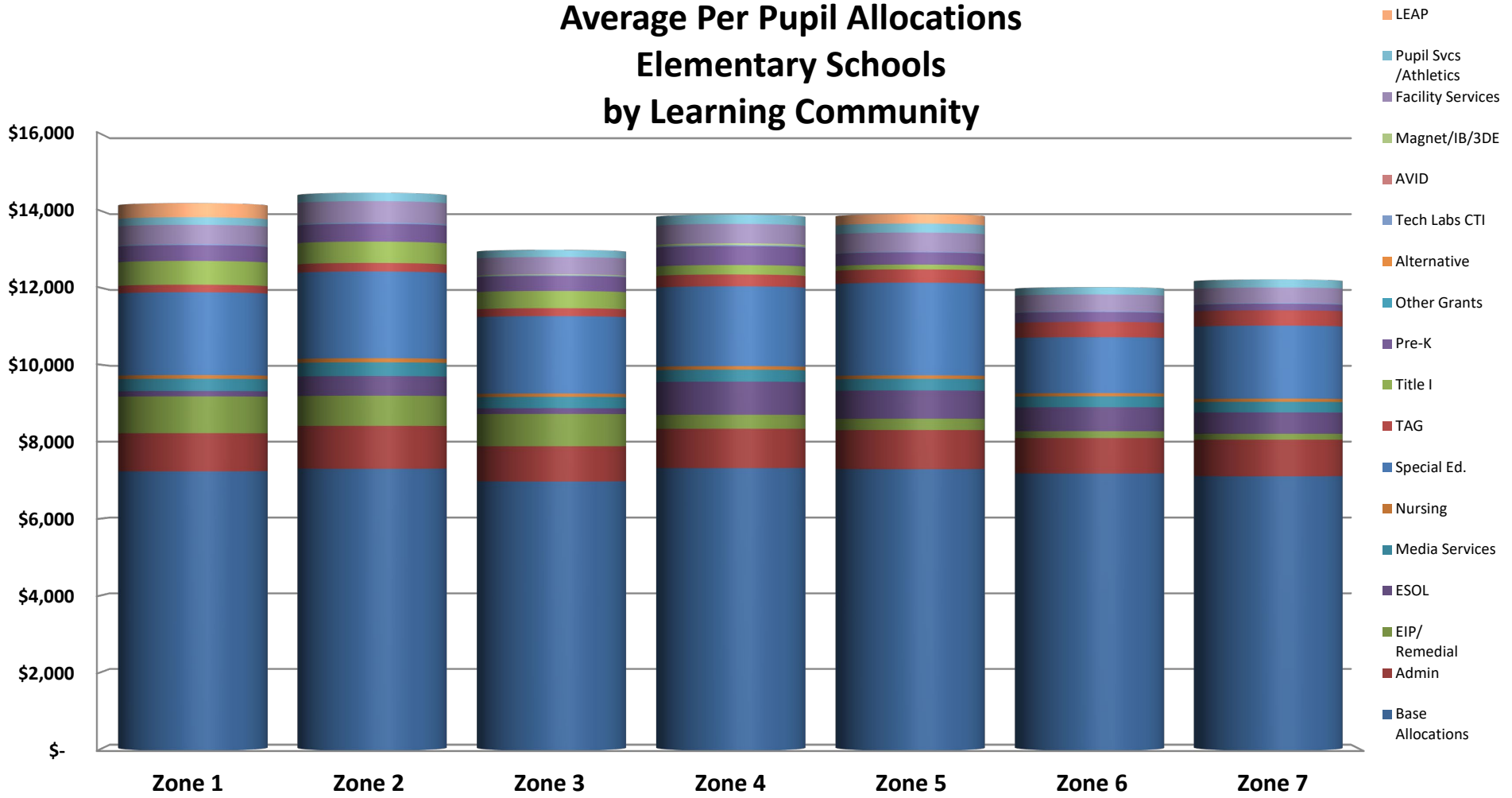
Average Per Pupil Allocations Middle Schools



Average Per Pupil Allocations High Schools

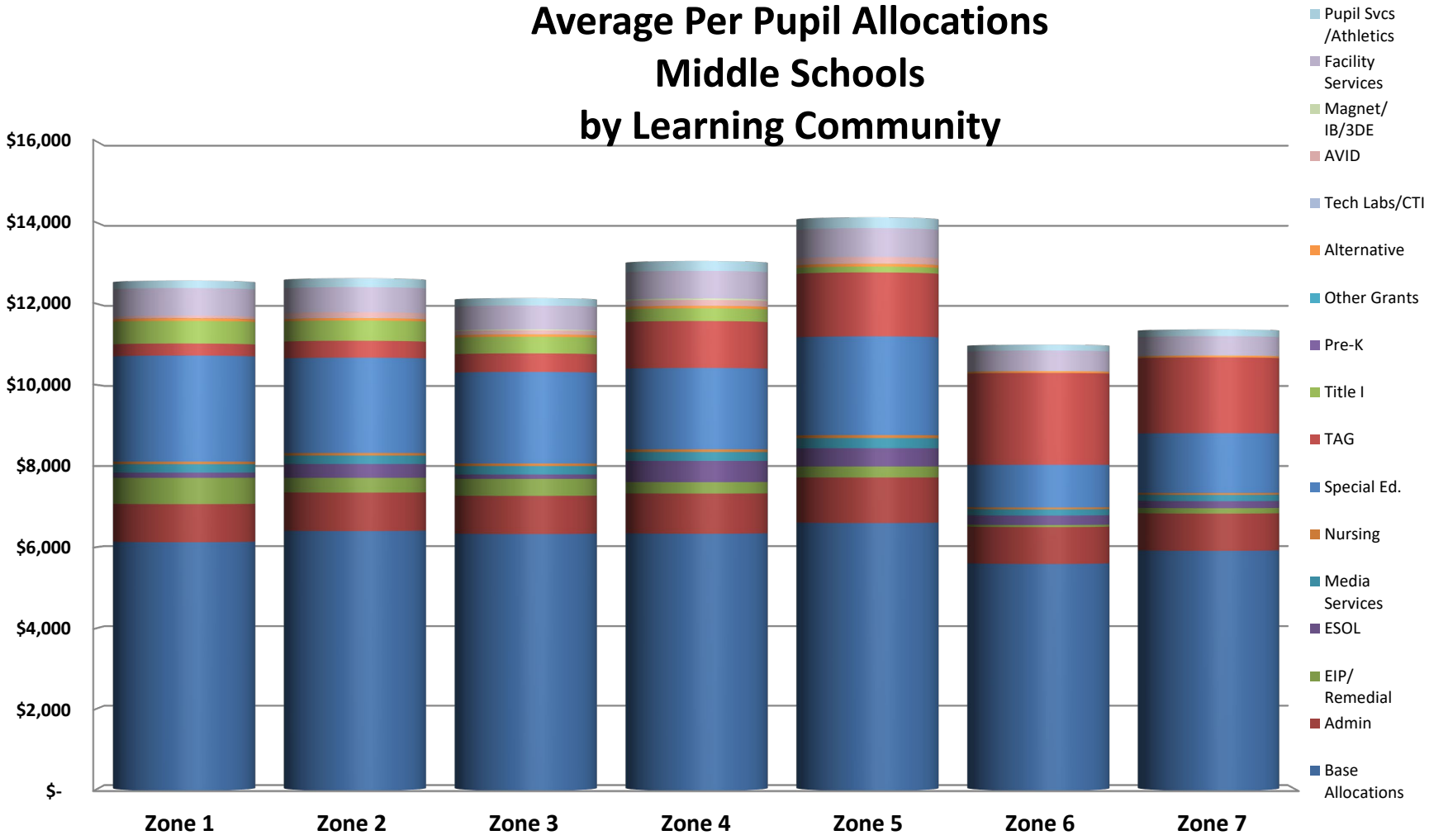


Average Per Pupil Allocations
Elementary Schools
by Learning Community



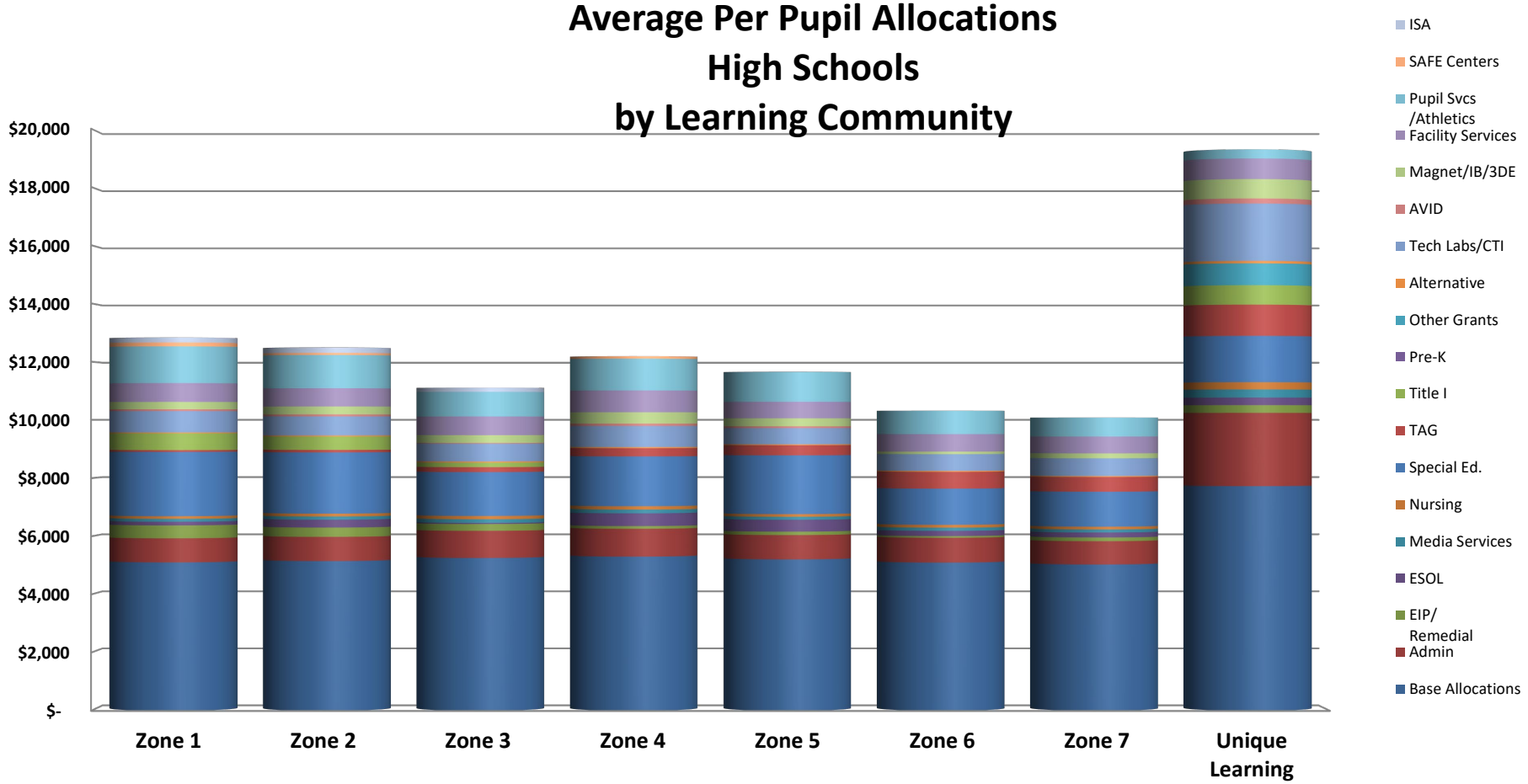
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs CTI	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	LEAP	Grand Total
Zone 1	4,121	$ 7,232	$ 986	$ 953	$ 140	$ 315	$ 94	$ 2,139	$ 195	$ 615	$ 408	$ 28		$ 497	$ 195	$ 366	$ 14,164
Zone 2	3,658	$ 7,297	$ 1,111	$ 779	$ 507	$ 355	$ 106	$ 2,241	$ 220	$ 552	$ 461	$ 32		$ 552	$ 217		$ 14,431
Zone 3	5,730	$ 6,970	$ 912	$ 834	$ 150	$ 291	$ 87	$ 1,999	$ 205	$ 446	$ 388	$ 20	$ 22	$ 447	$ 187		$ 12,957
Zone 4	4,207	$ 7,315	$ 1,019	$ 362	$ 856	$ 308	$ 92	$ 2,060	$ 306	$ 244	$ 490	$ 27	$ 44	$ 501	$ 240		$ 13,865
Zone 5	6,173	$ 7,288	$ 1,013	$ 293	$ 730	$ 300	$ 90	$ 2,394	$ 343	$ 124	$ 317	$ 19		$ 491	$ 233	$ 244	$ 13,879
Zone 6	5,940	$ 7,176	$ 917	$ 178	$ 620	$ 281	$ 84	$ 1,445	$ 395		$ 256	$ 20		$ 431	$ 191		$ 11,992
Zone 7	6,105	$ 7,104	$ 946	$ 153	$ 553	$ 273	$ 82	$ 1,886	$ 396		$ 171	$ 20		$ 399	$ 207		$ 12,190

Average Per Pupil Allocations
Middle Schools
by Learning Community



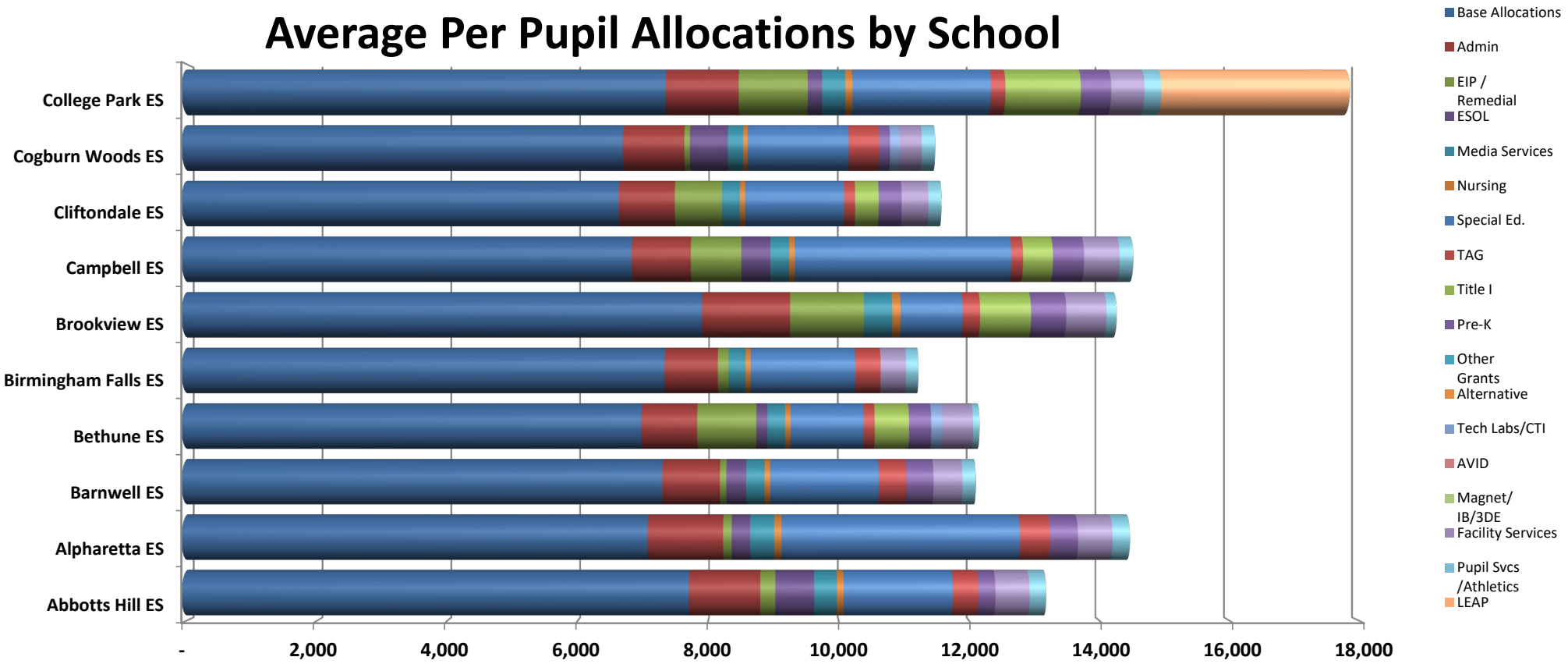
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	Grand Total
Zone 1	1,790	$ 6,129	$ 935	$ 645	$ 129	$ 207	$ 62	$ 2,601	$ 296	$ 556	$ 62	$ 2	$ 64		$ 676	$ 183	$ 12,547
Zone 2	1,774	$ 6,404	$ 943	$ 361	$ 339	$ 209	$ 62	$ 2,337	$ 415	$ 496	$ 63	$ 12	$ 130		$ 616	$ 216	$ 12,604
Zone 3	2,679	$ 6,330	$ 937	$ 416	$ 107	$ 208	$ 62	$ 2,246	$ 455	$ 408	$ 62	$ 10	$ 86	$ 23	$ 584	$ 183	$ 12,117
Zone 4	1,699	$ 6,339	$ 985	$ 280	$ 522	$ 218	$ 65	$ 1,995	$ 1,151	$ 311	$ 66	$ 6	$ 135	$ 36	$ 678	$ 242	$ 13,028
Zone 5	2,994	$ 6,600	$ 1,118	$ 269	$ 449	$ 248	$ 74	$ 2,421	$ 1,568	$ 143	$ 74	$ 11	$ 154		$ 705	$ 265	$ 14,099
Zone 6	3,673	$ 5,597	$ 904	$ 51	$ 233	$ 151	$ 45	$ 1,046	$ 2,255		$ 46	$ 7			$ 498	$ 142	$ 10,975
Zone 7	3,636	$ 5,919	$ 913	$ 132	$ 173	$ 153	$ 46	$ 1,467	$ 1,860		$ 46	$ 8			$ 467	$ 166	$ 11,350

Average Per Pupil Allocations
High Schools
by Learning Community



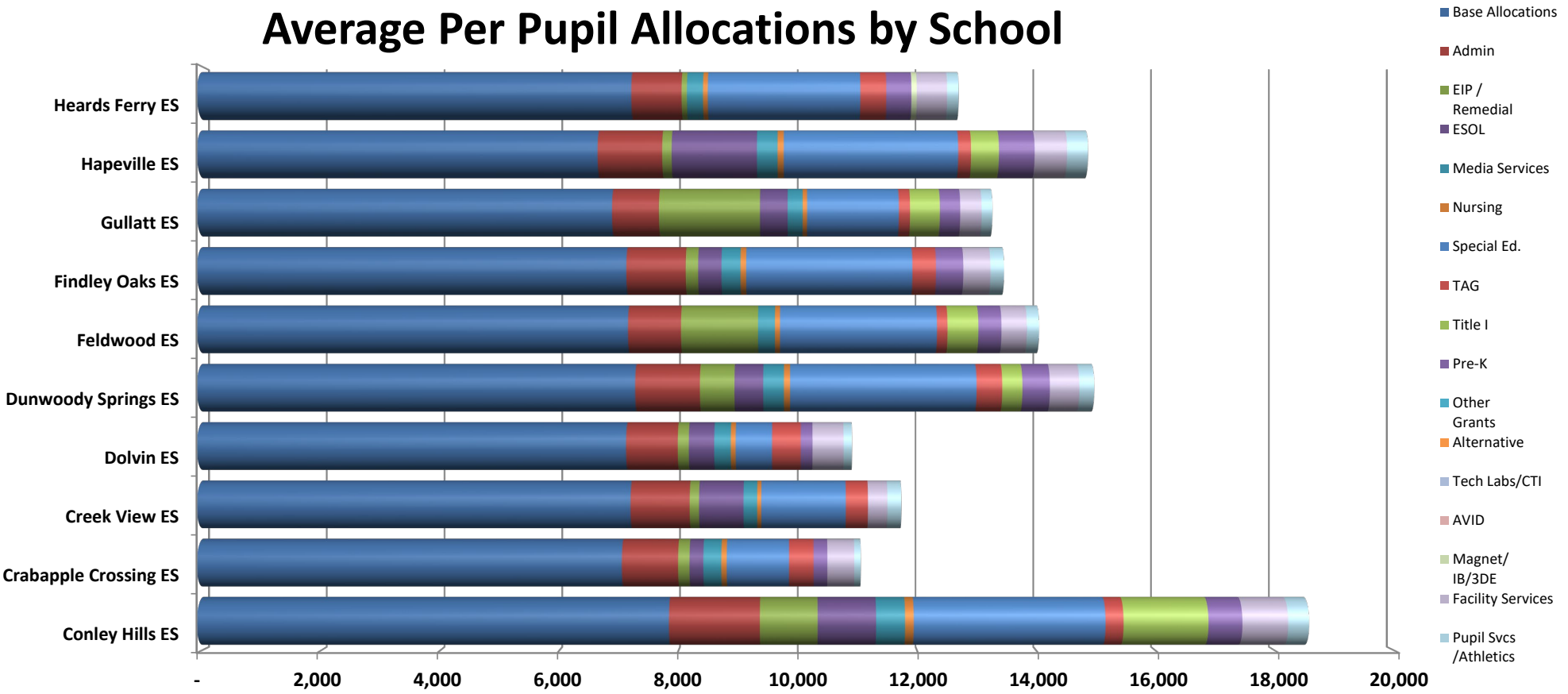
	Enr	Base Allocations	Admin	EIP/ Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Other Grants	Alternative	Tech Labs/CTI	AVID	Magnet/IB/3DE	Facility Services	Pupil Svcs /Athletics	SAFE Centers	ISA	Grand Total
Zone 1	1,840	$ 5,102	$ 830	$ 444	$ 125	$ 101	$ 90	$ 2,207	$ 63	$ 575		$ 30	$ 734	$ 63	$ 253	$ 648	$ 1,260	$ 134	$ 173	$ 12,832
Zone 2	3,388	$ 5,149	$ 834	$ 320	$ 271	$ 109	$ 98	$ 2,104	$ 85	$ 462		$ 33	$ 657	$ 68	$ 272	$ 628	$ 1,140	$ 73	$ 188	$ 12,490
Zone 3	4,410	$ 5,255	$ 934	$ 234	$ 39	$ 126	$ 113	$ 1,506	$ 170	$ 156		$ 38	$ 612	$ 26	$ 267	$ 643	$ 846		$ 144	$ 11,109
Zone 4	2,883	$ 5,302	$ 959	$ 93	$ 438	$ 129	$ 115	$ 1,712	$ 279			$ 39	$ 726	$ 80	$ 392	$ 750	$ 1,091	$ 85		$ 12,189
Zone 5	3,648	$ 5,207	$ 837	$ 118	$ 409	$ 102	$ 91	$ 2,019	$ 347			$ 31	$ 557	$ 63	$ 275	$ 569	$ 1,031			$ 11,655
Zone 6	5,097	$ 5,097	$ 854	$ 59	$ 180	$ 109	$ 98	$ 1,244	$ 576			$ 33	$ 576		$ 86	$ 602	$ 804			$ 10,316
Zone 7	7,047	$ 5,031	$ 801	$ 128	$ 171	$ 105	$ 94	$ 1,201	$ 506			$ 32	$ 610		$ 169	$ 581	$ 650			$ 10,080
Unique Learning	665	$ 7,726	$ 2,515	$ 266	$ 259	$ 279	$ 250	$ 1,590	$ 1,073	$ 668	$ 749	$ 84	$ 1,970	$ 173	$ 666	$ 708	$ 314			$ 19,292

Average Per Pupil Allocations by School



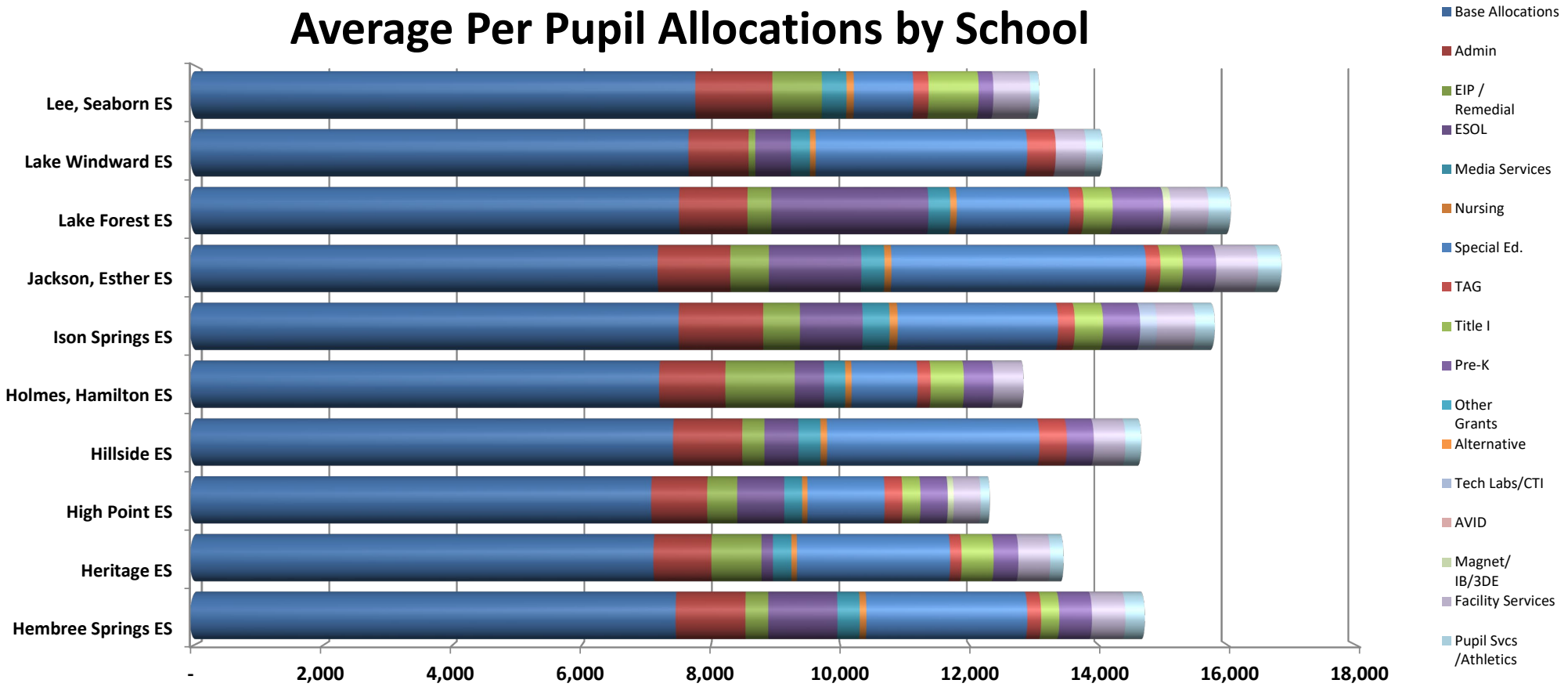
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs/CTI	Facility Services	Pupil Svcs /Athletics	LEAP	Grand Total
Abbotts Hill ES	534	$ 7,713	$ 1,087	$ 229	$ 591	$ 347	$ 104	$ 1,661	$ 388		$ 257	-	$ 521	$ 251		$ 13,149
Alpharetta ES	505	$ 7,085	$ 1,150	$ 130	$ 283	$ 367	$ 110	$ 3,628	$ 456		$ 426	-	$ 524	$ 266		$ 14,423
Barnwell ES	662	$ 7,309	$ 877	$ 98	$ 303	$ 280	$ 84	$ 1,655	$ 417		$ 413	-	$ 441	$ 203		$ 12,078
Bethune ES	684	$ 6,991	$ 849	$ 901	$ 168	$ 271	$ 81	$ 1,112	$ 168	$ 523	$ 337	169	$ 466	$ 98		$ 12,134
Birmingham Falls ES	717	$ 7,345	$ 810	$ 163		$ 258	$ 77	$ 1,592	$ 385			-	$ 388	$ 187		$ 11,206
Brookview ES	433	$ 7,913	$ 1,341	$ 1,125		$ 428	$ 128	$ 943	$ 266	$ 774	$ 537	-	$ 611	$ 155		$ 14,221
Campbell ES	646	$ 6,843	$ 899	$ 769	$ 442	$ 287	$ 86	$ 3,293	$ 178	$ 455	$ 473	-	$ 542	$ 208		$ 14,474
Cliftondale ES	681	$ 6,647	$ 853	$ 717		$ 272	$ 81	$ 1,505	$ 169	$ 358	$ 349	-	$ 409	$ 197		$ 11,556
Cogburn Woods ES	794	$ 6,708	$ 936	$ 85	$ 577	$ 233	$ 70	$ 1,535	$ 464		$ 166	149	$ 333	$ 204		$ 11,460
College Park ES	523	$ 7,362	$ 1,110	$ 1,050	$ 220	$ 354	$ 106	$ 2,106	$ 220	$ 1,149	$ 460	-	$ 506	$ 256	$ 2,885	$ 17,785

Average Per Pupil Allocations by School



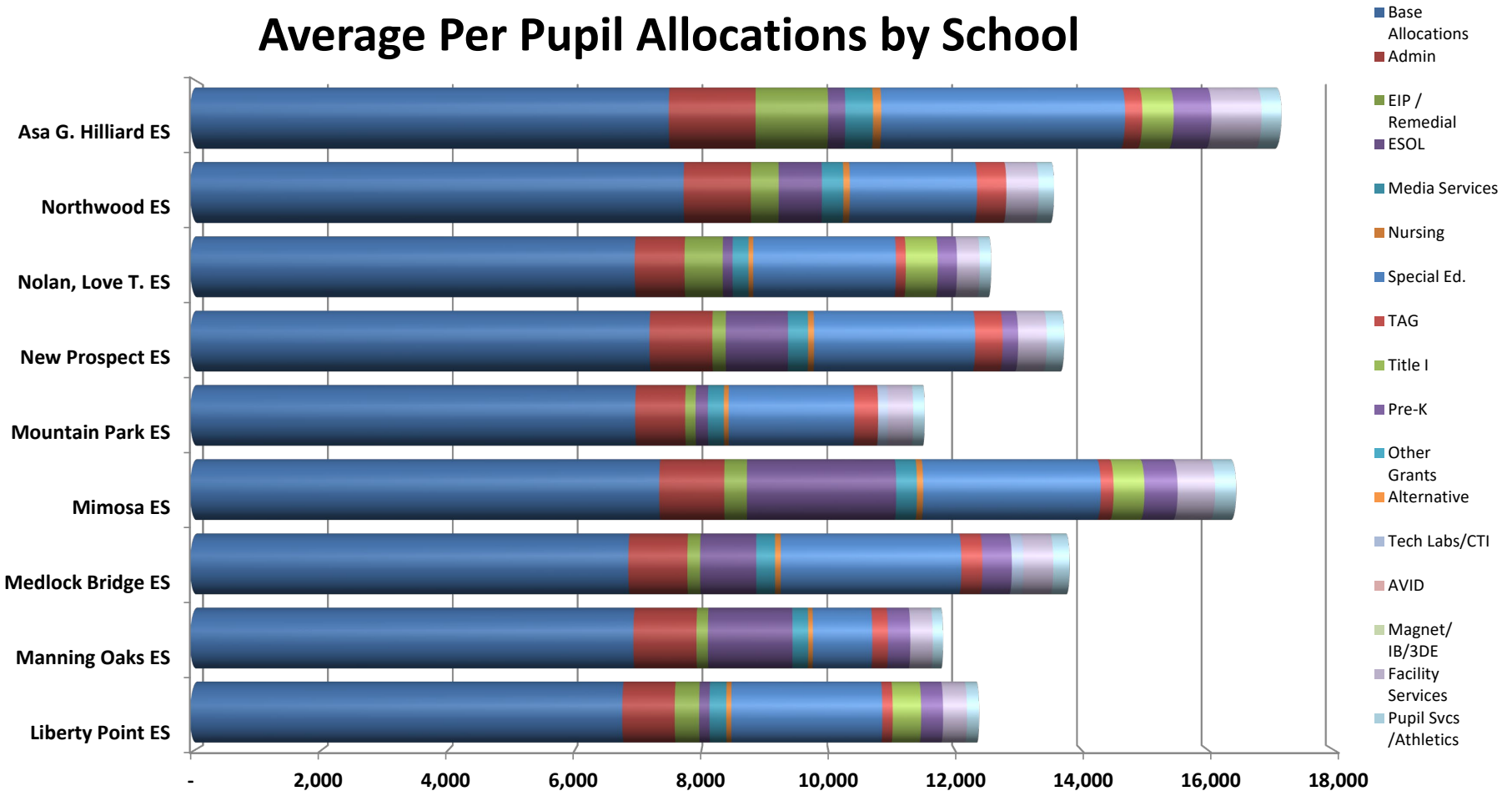
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs/CTI	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	Grand Total
Conley Hills ES	384	$ 7,857	$ 1,512	$ 962	$ 972	$ 483	$ 144	$ 3,191	$ 300	$ 1,413	$ 564			$ 760	$ 349	$ 18,507
Crabapple Crossing ES	620	$ 7,072	$ 936	$ 190	$ 230	$ 299	$ 89	$ 1,037	$ 408		$ 230			$ 449	$ 108	$ 11,049
Creek View ES	815	$ 7,216	$ 985	$ 156	$ 740	$ 227	$ 68	$ 1,408	$ 367			$ 1		$ 325	$ 232	$ 11,725
Dolvin ES	675	$ 7,143	$ 860	$ 183	$ 423	$ 275	$ 82	$ 605	$ 477		$ 196	$ 1		$ 519	$ 140	$ 10,904
Dunwoody Springs ES	539	$ 7,294	$ 1,077	$ 575	$ 479	$ 344	$ 103	$ 3,103	$ 427	$ 336	$ 456			$ 491	$ 249	$ 14,935
Feldwood ES	658	$ 7,175	$ 882	$ 1,282		$ 282	$ 84	$ 2,612	$ 175	$ 513	$ 384			$ 423	$ 204	$ 14,016
Findley Oaks ES	587	$ 7,147	$ 989	$ 206	$ 389	$ 316	$ 94	$ 2,767	$ 392		$ 454	$ 1		$ 451	$ 229	$ 13,433
Gullatt ES	744	$ 6,909	$ 780	$ 1,681	$ 461	$ 249	$ 74	$ 1,527	$ 186	$ 497	$ 339			$ 356	$ 180	$ 13,239
Hapeville ES	540	$ 6,669	$ 1,075	$ 157	$ 1,420	$ 343	$ 103	$ 2,903	$ 213	$ 464	$ 594			$ 540	$ 350	$ 14,832
Heards Ferry ES	693	$ 7,229	$ 838	$ 89		$ 267	$ 80	$ 2,539	$ 432		$ 418		$ 89	$ 505	$ 194	$ 12,679

Average Per Pupil Allocations by School



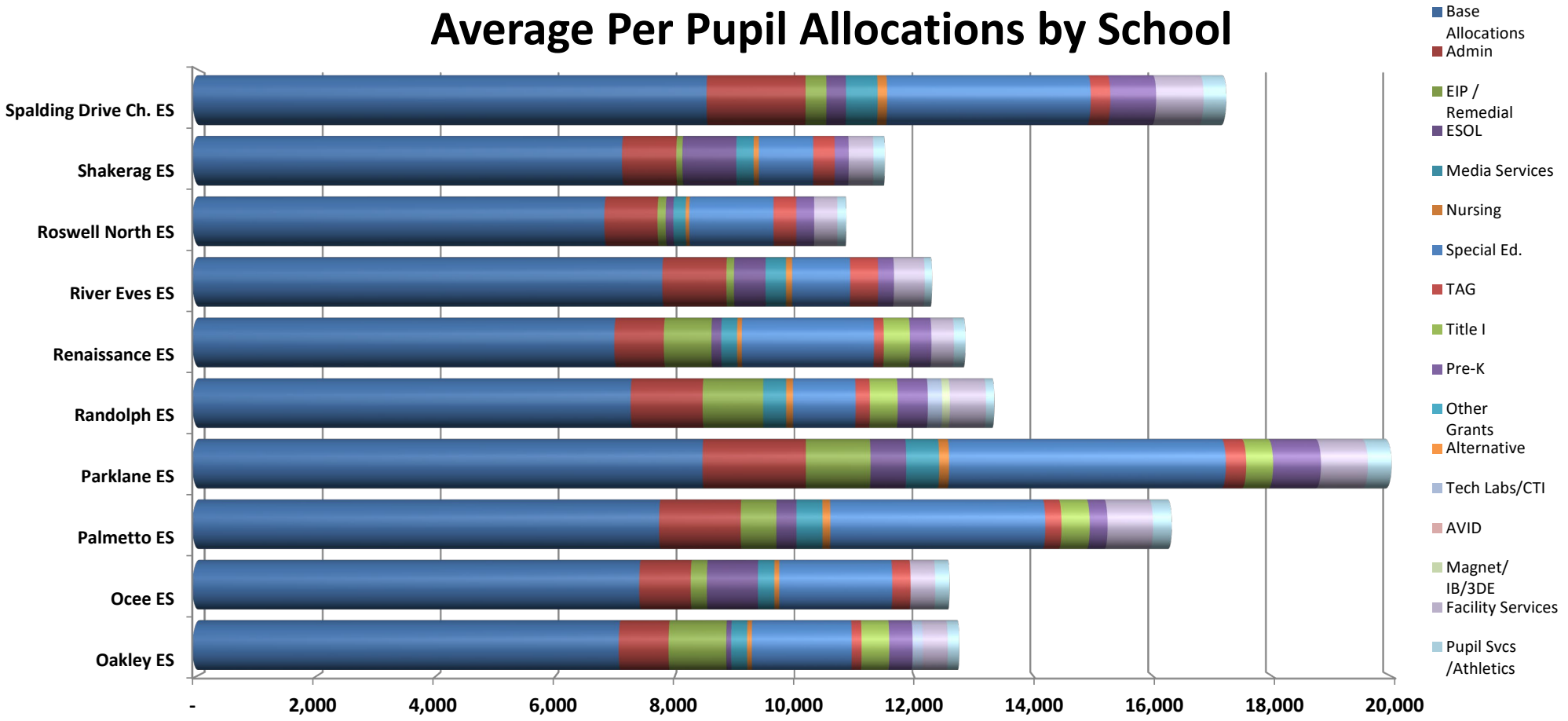
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs/CTI	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	Grand Total
Hembree Springs ES	541	$ 7,463	$ 1,073	$ 350	$ 1,064	$ 343	$ 102	$ 2,472	$ 213	$ 280	$ 501			$ 514	$ 299	$ 14,674
Heritage ES	652	$ 7,122	$ 890	$ 770	$ 176	$ 284	$ 85	$ 2,354	$ 176	$ 492	$ 380			$ 489	$ 206	$ 13,425
High Point ES	674	$ 7,086	$ 861	$ 462	$ 725	$ 275	$ 82	$ 1,185	$ 273	$ 278	$ 420		$ 92	$ 413	$ 140	$ 12,291
Hillside ES	546	$ 7,423	$ 1,063	$ 342	$ 523	$ 339	$ 101	$ 3,262	$ 421		$ 414			$ 485	$ 246	$ 14,620
Holmes, Hamilton ES	570	$ 7,209	$ 1,019	$ 1,067	$ 453	$ 325	$ 97	$ 1,012	$ 202	$ 511	$ 453			$ 464		$ 12,811
Ison Springs ES	447	$ 7,510	$ 1,299	$ 566	$ 964	$ 415	$ 124	$ 2,464	$ 257	$ 435	$ 569	$ 258		$ 592	$ 300	$ 15,752
Jackson, Esther ES	520	$ 7,186	$ 1,117	$ 595	$ 1,421	$ 356	$ 107	$ 3,912	$ 221	$ 345	$ 513	$ 1		$ 647	$ 364	$ 16,784
Lake Forest ES	552	$ 7,515	$ 1,052	$ 368	$ 2,414	$ 336	$ 100	$ 1,740	$ 208	$ 447	$ 779		$ 112	$ 585	$ 343	$ 15,999
Lake Windward ES	628	$ 7,659	$ 925	$ 103	$ 547	$ 295	$ 88	$ 3,248	$ 440					$ 465	$ 257	$ 14,027
Lee, Seaborn ES	490	$ 7,765	$ 1,185	$ 763		$ 378	$ 113	$ 913	$ 235	$ 769	$ 226			$ 568	$ 137	$ 13,051

Average Per Pupil Allocations by School



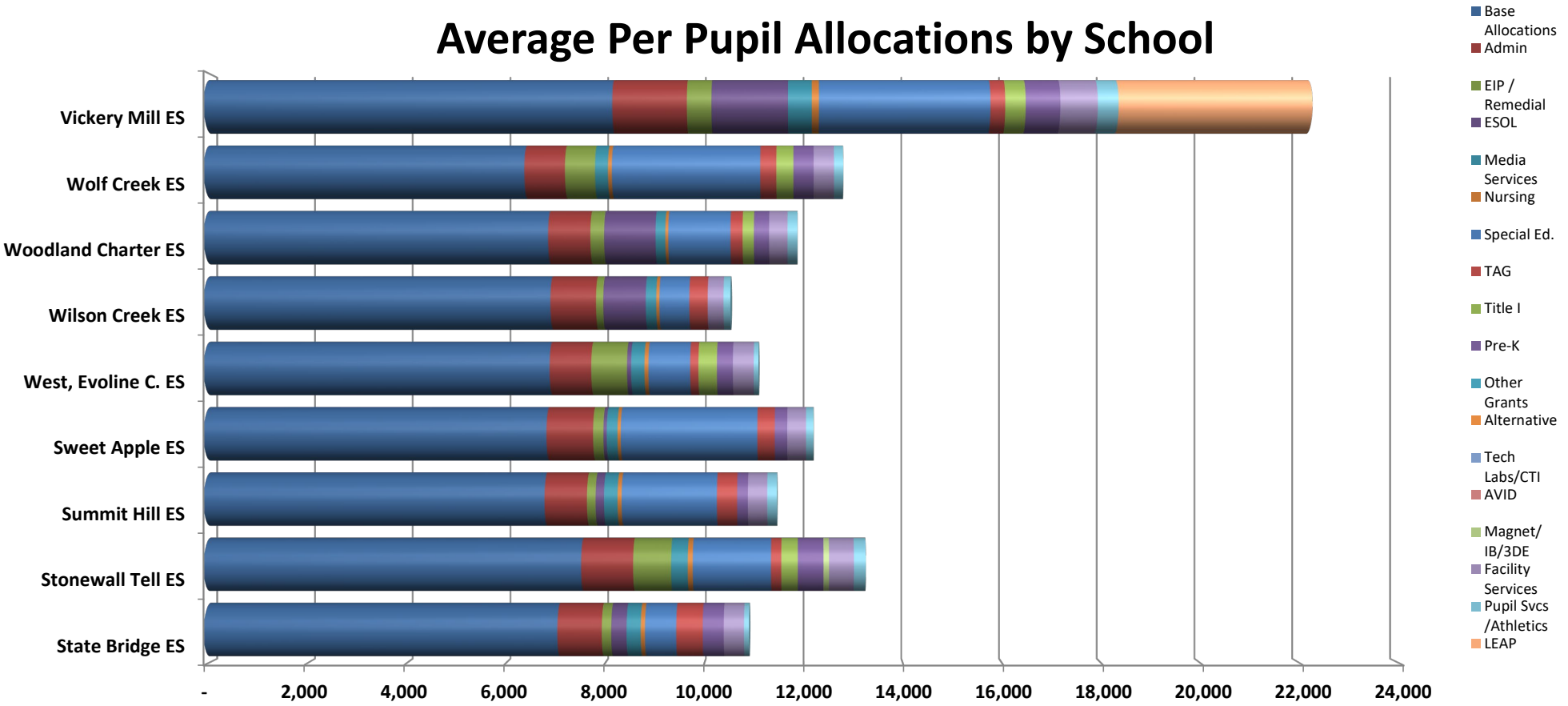
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs/CTI	Facility Services	Pupil Svcs /Athletics	Grand Total
Liberty Point ES	706	$ 6,766	$ 822	$ 382	$ 163	$ 262	$ 78	$ 2,365	$ 163	$ 445	$ 344		$ 375	$ 190	$ 12,356
Manning Oaks ES	752	$ 6,941	$ 989	$ 178	$ 1,325	$ 246	$ 74	$ 929	$ 245		$ 349	$ 1	$ 352	$ 162	$ 11,791
Medlock Bridge ES	628	$ 6,862	$ 925	$ 199	$ 880	$ 295	$ 88	$ 2,827	$ 330		$ 461	$ 184	$ 465	$ 257	$ 13,773
Mimosa ES	570	$ 7,346	$ 1,019	$ 354	$ 2,338	$ 325	$ 97	$ 2,780	$ 202	$ 483	$ 519		$ 590	$ 332	$ 16,386
Mountain Park ES	741	$ 6,969	$ 784	$ 162	$ 193	$ 250	$ 75	$ 1,968	$ 373			$ 156	$ 394	$ 181	$ 11,504
New Prospect ES	590	$ 7,193	$ 984	$ 210	$ 976	$ 314	$ 94	$ 2,523	$ 429		$ 242	$ 1	$ 449	$ 274	$ 13,688
Nolan, Love T. ES	744	$ 6,962	$ 780	$ 598	$ 155	$ 249	$ 74	$ 2,234	$ 155	$ 500	$ 302		$ 356	$ 180	$ 12,545
Northwood ES	551	$ 7,727	$ 1,054	$ 435	$ 678	$ 336	$ 101	$ 1,991	$ 459				$ 505	$ 243	$ 13,530
Asa G. Hilliard ES	427	$ 7,495	$ 1,360	$ 1,135	$ 269	$ 434	$ 130	$ 3,817	$ 269	$ 493	$ 594		$ 788	$ 314	$ 17,098

Average Per Pupil Allocations by School

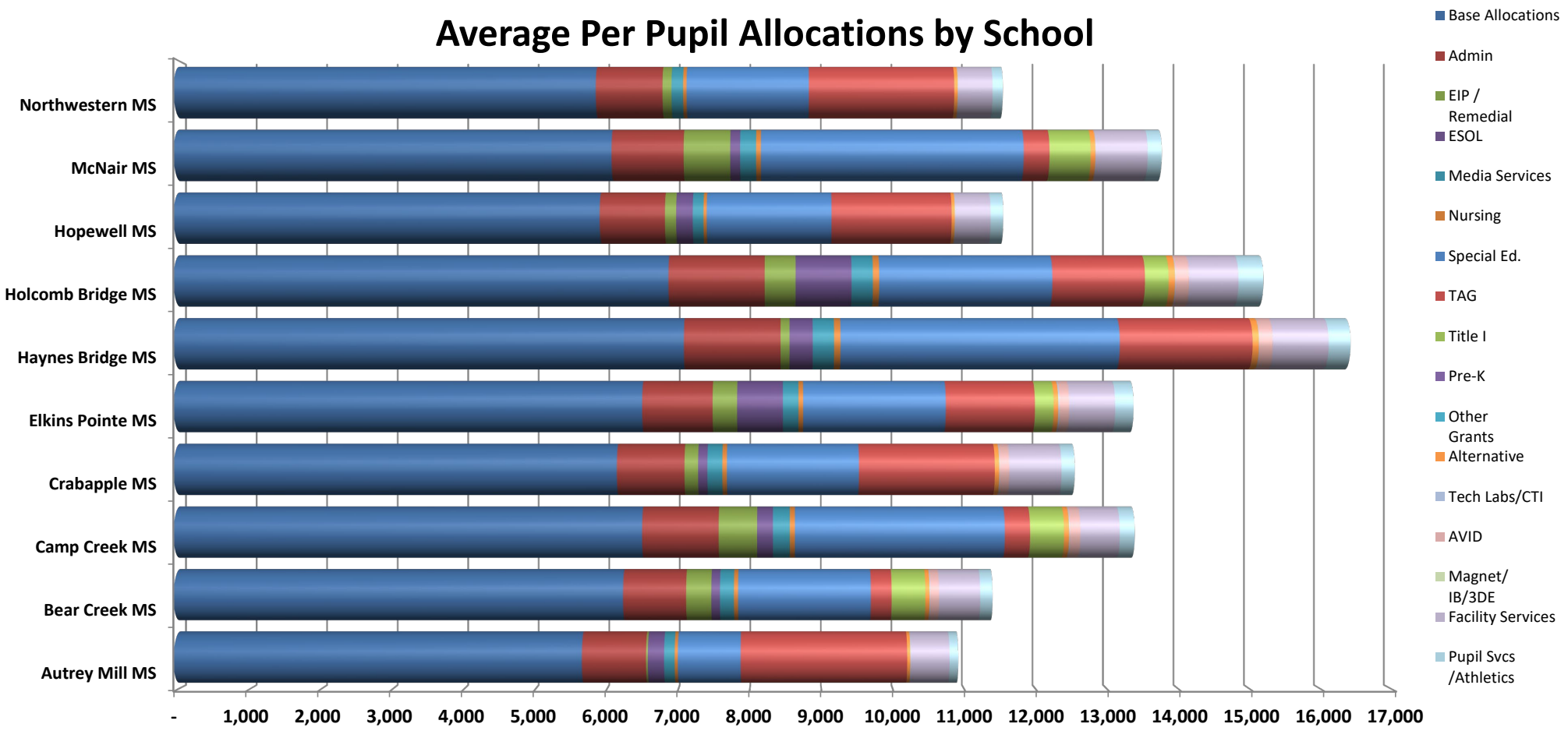


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs/CTI	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	Grand Total
Oakley ES	701	$ 7,080	$ 828	$ 958	$ 82	$ 264	$ 79	$ 1,659	$ 164	$ 460	$ 388	$ 169		$ 416	$ 191	$ 12,740
Ocee ES	679	$ 7,421	$ 855	$ 268	$ 848	$ 273	$ 82	$ 1,877	$ 305					$ 410	$ 238	$ 12,578
Palmetto ES	428	$ 7,751	$ 1,357	$ 592	$ 334	$ 433	$ 129	$ 3,571	$ 269	$ 469	$ 296			$ 755	$ 313	$ 16,270
Parklane ES	338	$ 8,472	$ 1,718	$ 1,074	$ 593	$ 548	$ 164	$ 4,599	$ 340	$ 449	$ 799			$ 783	$ 397	$ 19,937
Randolph ES	485	$ 7,277	$ 1,197	$ 1,006		$ 382	$ 114	$ 1,040	$ 237	$ 462	$ 501	$ 238	$ 127	$ 602	$ 138	$ 13,322
Renaissance ES	705	$ 7,007	$ 824	$ 791	$ 163	$ 263	$ 79	$ 2,197	$ 163	$ 432	$ 358			$ 376	$ 190	$ 12,842
River Eves ES	545	$ 7,804	$ 1,065	$ 126	$ 524	$ 340	$ 102	$ 965	$ 464		$ 262	$ 1		$ 511	$ 123	$ 12,287
Roswell North ES	909	$ 6,842	$ 883	$ 136	$ 127	$ 204	$ 61	$ 1,399	$ 380		$ 298			$ 385	$ 148	$ 10,861
Shakerag ES	643	$ 7,134	$ 903	$ 101	$ 896	$ 288	$ 86	$ 904	$ 358		$ 230	$ 1		$ 412	$ 190	$ 11,503
Spalding Drive Ch. ES	353	$ 8,540	$ 1,645	$ 347	$ 326	$ 525	$ 157	$ 3,382	$ 326		$ 761			$ 788	$ 380	$ 17,177

Average Per Pupil Allocations by School

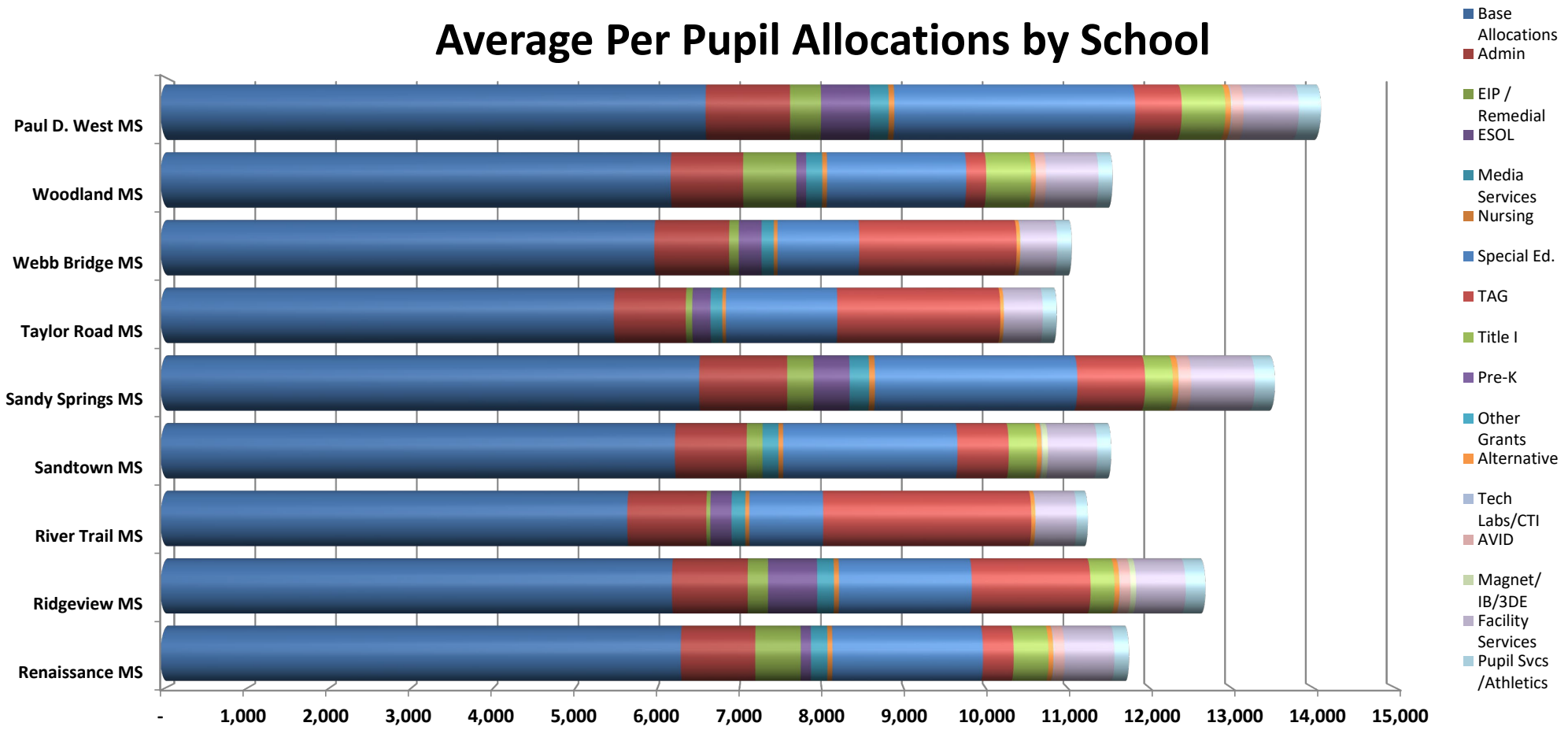


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Pre-K	Tech Labs/CTI	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	LEAP	Grand Total
State Bridge ES	653	$ 7,074	$ 889	$ 189	$ 307	$ 284	$ 85	$ 625	$ 528		$ 422			$ 405	$ 103		$ 10,911
Stonewall Tell ES	558	$ 7,549	$ 1,040	$ 761		$ 332	$ 99	$ 1,566	$ 206	$ 330	$ 515		$ 111	$ 499	$ 240		$ 13,248
Summit Hill ES	684	$ 6,817	$ 849	$ 173	$ 168	$ 271	$ 81	$ 1,906	$ 404		$ 216			$ 387	$ 196		$ 11,469
Sweet Apple ES	861	$ 6,856	$ 932	$ 207	$ 67	$ 215	$ 64	$ 2,733	$ 347		$ 251			$ 375	$ 156		$ 12,205
West, Evoline C. ES	697	$ 6,919	$ 833	$ 716	$ 83	$ 266	$ 80	$ 834	$ 165	$ 371	$ 319			$ 419	$ 96		$ 11,100
Wilson Creek ES	879	$ 6,934	$ 913	$ 145	$ 849	$ 211	$ 63	$ 598	$ 366			$ 1		$ 317	$ 139		$ 10,537
Woodland Charter ES	949	$ 6,889	$ 846	$ 275	$ 1,029	$ 195	$ 58	$ 1,244	$ 242	$ 226	$ 305			$ 369	$ 199		$ 11,878
Wolf Creek ES	715	$ 6,413	$ 812	$ 603		$ 259	$ 78	$ 2,968	$ 322	$ 342	$ 405			$ 408	$ 188		$ 12,797
Vickery Mill ES	389	$ 8,172	$ 1,493	$ 491	$ 1,532	$ 476	$ 142	$ 3,432	$ 296	$ 410	$ 693			$ 750	$ 416	$ 3,879	$ 22,182



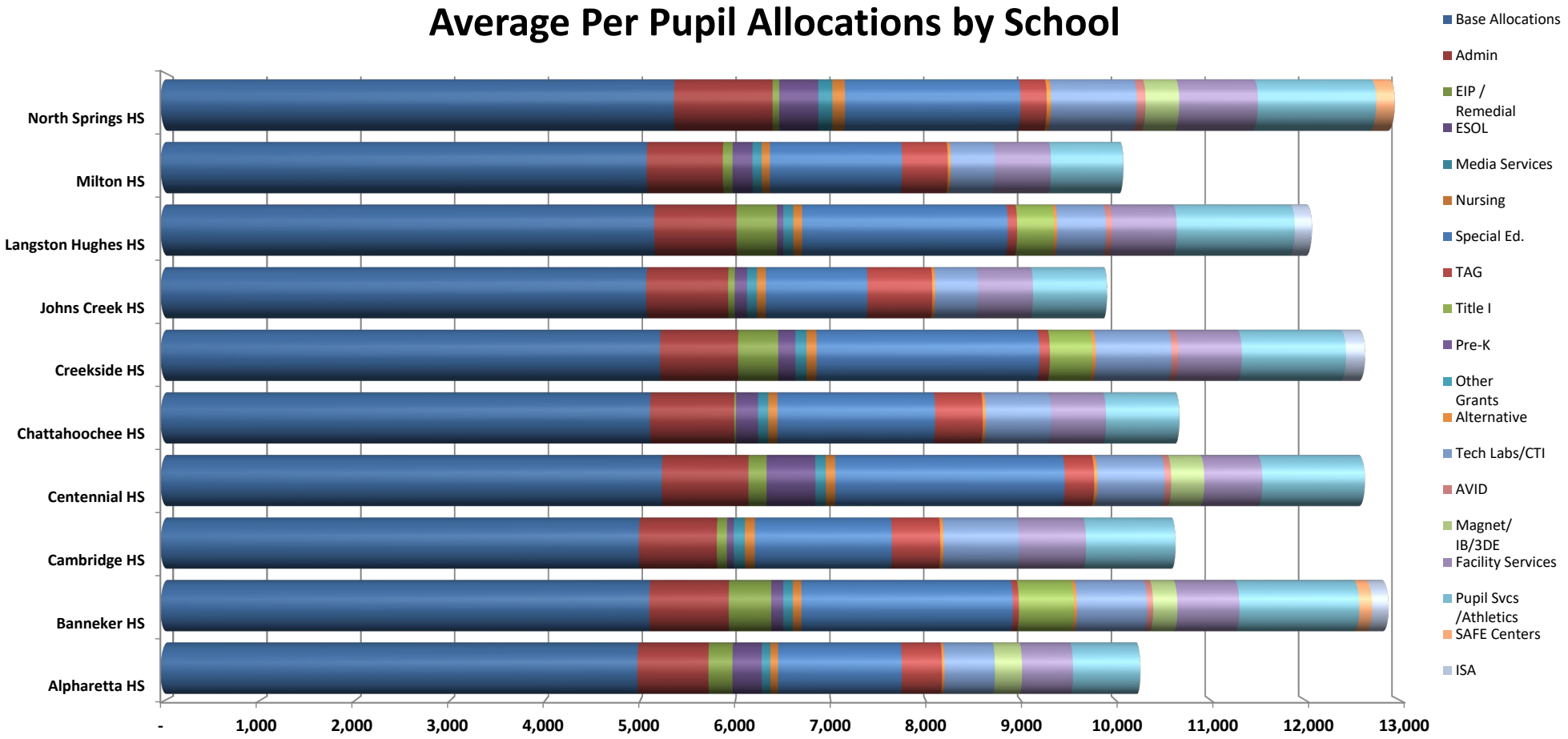
School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Facility Services	Pupil Svcs /Athletics	Grand Total
Autrey Mill MS	1,263	$ 5,670	$ 892	$ 25	$ 226	$ 147	$ 44	$ 872	$ 2,313		$ 44	$ 10		$ 536	$ 120	$ 10,898
Bear Creek MS	955	$ 6,242	$ 876	$ 350	$ 120	$ 194	$ 58	$ 1,843	$ 289	$ 469	$ 58	$ 11	$ 120	$ 572	$ 172	$ 11,375
Camp Creek MS	787	$ 6,507	$ 1,063	$ 534	$ 219	$ 235	$ 70	$ 2,916	$ 351	$ 471	$ 71	$ 11	$ 146	$ 546	$ 208	$ 13,350
Crabapple MS	890	$ 6,156	$ 940	$ 189	$ 129	$ 208	$ 62	$ 1,835	$ 1,887		$ 63	$ 10	$ 129	$ 725	$ 184	$ 12,517
Elkins Pointe MS	855	$ 6,508	$ 979	$ 340	$ 636	$ 217	$ 65	$ 1,981	$ 1,238	$ 260	$ 65	$ 16	$ 135	$ 639	$ 256	$ 13,334
Haynes Bridge MS	623	$ 7,087	$ 1,343	$ 125	$ 322	$ 297	$ 89	$ 3,879	$ 1,846		$ 89	$ 7	$ 185	$ 784	$ 307	$ 16,361
Holcomb Bridge MS	626	$ 6,873	$ 1,336	$ 430	$ 777	$ 296	$ 89	$ 2,404	$ 1,286	$ 329	$ 89	$ 10	$ 184	$ 687	$ 350	$ 15,141
Hopewell MS	1,241	$ 5,917	$ 907	$ 156	$ 230	$ 149	$ 45	$ 1,734	$ 1,669		$ 45	$ 9		$ 487	$ 176	$ 11,524
McNair MS	835	$ 6,082	$ 1,002	$ 647	$ 138	$ 222	$ 66	$ 3,651	$ 358	$ 571	$ 67	$ 2		$ 724	$ 196	$ 13,726
Northwestern MS	1,150	$ 5,863	$ 928	$ 125		$ 161	$ 48	$ 1,698	$ 2,021		$ 48	$ 8		$ 475	$ 142	$ 11,518

Average Per Pupil Allocations by School

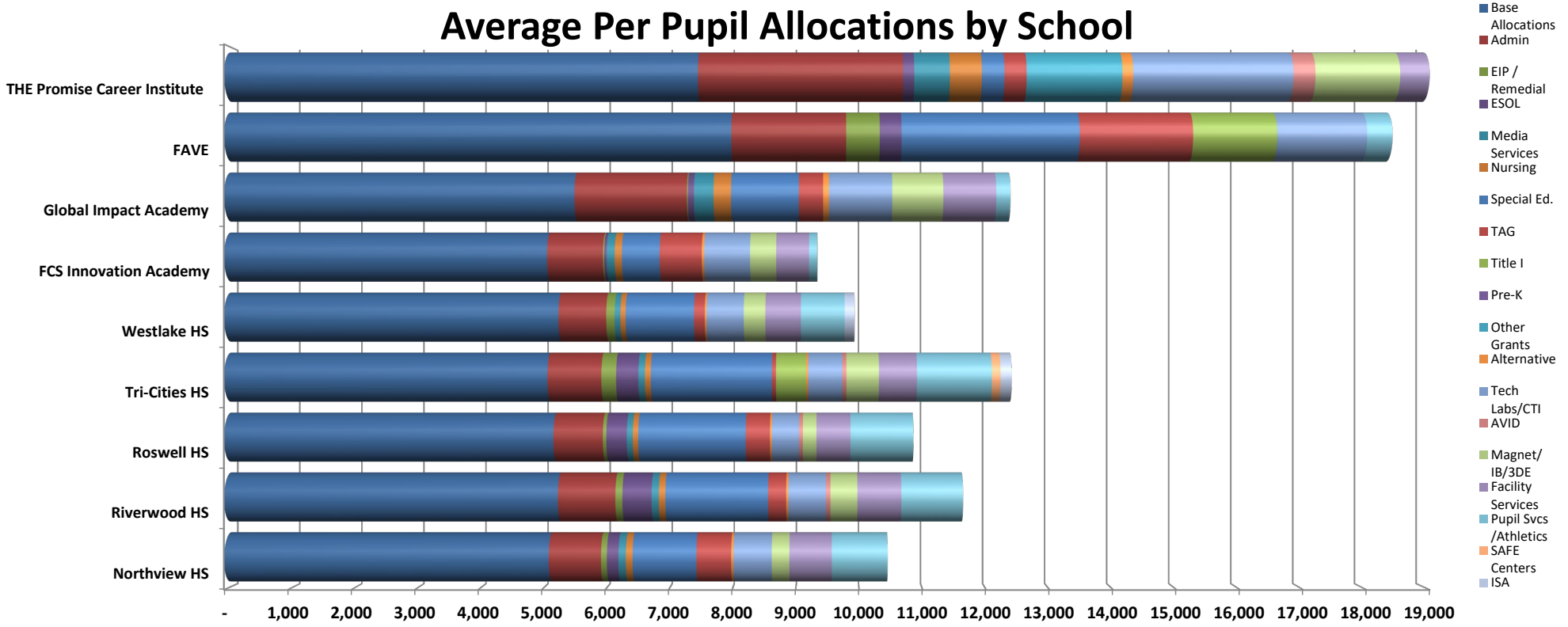


School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	Grand Total
Renaissance MS	928	$ 6,293	$ 902	$ 550	$ 124	$ 200	$ 60	$ 1,820	$ 372	$ 421	$ 60	$ 10	$ 124		$ 603	$ 177	$ 11,715
Ridgeview MS	913	$ 6,186	$ 916	$ 246	$ 596	$ 203	$ 61	$ 1,605	$ 1,436	$ 290	$ 61	$ 7	$ 126	$ 68	$ 598	$ 240	$ 12,639
River Trail MS	1,115	$ 5,645	$ 957	$ 48	$ 256	$ 166	$ 50	$ 893	$ 2,517		$ 50	$ 8			$ 490	$ 136	$ 11,217
Sandtown MS	964	$ 6,222	$ 868	$ 192		$ 192	$ 57	$ 2,108	$ 621	$ 343	$ 58	$ 10		$ 64	$ 595	$ 170	$ 11,499
Sandy Springs MS	786	$ 6,516	$ 1,064	$ 319	$ 437	$ 236	$ 71	$ 2,447	$ 820	$ 335	$ 71	$ 5	$ 146		$ 769	$ 244	$ 13,480
Taylor Road MS	1,295	$ 5,483	$ 870	$ 78	$ 221	$ 143	$ 43	$ 1,348	$ 1,972		$ 43	$ 3			$ 467	$ 169	$ 10,841
Webb Bridge MS	1,245	$ 5,973	$ 905	$ 117	$ 276	$ 149	$ 45	$ 989	$ 1,903		$ 45	$ 7			$ 439	$ 176	$ 11,022
Woodland MS	955	$ 6,170	$ 876	$ 644	$ 120	$ 194	$ 58	$ 1,683	$ 241	$ 543	$ 58	$ 3	$ 120		$ 633	$ 172	$ 11,516
Paul D. West MS	819	$ 6,593	$ 1,022	$ 375	$ 594	$ 226	$ 68	$ 2,914	$ 562	$ 528	$ 68	$ 12	$ 140		$ 667	$ 267	$ 14,036

Average Per Pupil Allocations by School



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	SAFE Centers	ISA	Grand Total
Alpharetta HS	2,060	$ 4,979	$ 741	$ 251	$ 306	$ 90	$ 81	$ 1,292	$ 419		$ 27	$ 526		$ 283	$ 532	$ 703			$ 10,231
Banneker HS	1,840	$ 5,102	$ 830	$ 444	$ 125	$ 101	$ 90	$ 2,207	$ 63	$ 575	$ 30	$ 734	$ 63	$ 253	$ 648	$ 1,260	$ 134	$ 173	$ 12,832
Cambridge HS	1,592	$ 4,994	$ 815	$ 104	$ 72	$ 116	$ 104	$ 1,430	$ 506		$ 35	$ 790			$ 697	$ 935			$ 10,598
Centennial HS	1,688	$ 5,233	$ 905	$ 190	$ 510	$ 110	$ 98	$ 2,396	$ 307		$ 33	$ 703	$ 68	$ 346	$ 607	$ 1,076			$ 12,583
Chattahoochee HS	1,736	$ 5,110	$ 880	$ 19	$ 231	$ 107	$ 96	$ 1,647	$ 497		$ 32	$ 683			$ 572	$ 767			$ 10,640
Creekside HS	1,588	$ 5,214	$ 817	$ 419	$ 180	$ 117	$ 105	$ 2,327	$ 109	$ 444	$ 35	$ 792	$ 72		$ 660	$ 1,095		$ 200	$ 12,585
Johns Creek HS	1,786	$ 5,071	$ 855	$ 69	$ 129	$ 104	$ 93	$ 1,062	$ 676		$ 31	$ 447			$ 574	$ 773			$ 9,884
Langston Hughes HS	1,776	$ 5,155	$ 860	$ 423	$ 65	$ 104	$ 94	$ 2,146	$ 97	$ 386	$ 31	$ 511	$ 65		$ 673	$ 1,237		$ 179	$ 12,026
Milton HS	1,923	$ 5,077	$ 794	$ 101	$ 208	$ 96	$ 86	$ 1,379	$ 479		$ 29	$ 464			$ 584	$ 756			$ 10,054
North Springs HS	1,261	$ 5,362	$ 1,028	$ 70	$ 409	$ 147	$ 132	$ 1,831	$ 274		$ 44	$ 897	$ 91	$ 351	$ 824	$ 1,244	$ 195		$ 12,898



School Name	Enr.	Base Allocations	Admin	EIP / Remedial	ESOL	Media Services	Nursing	Special Ed.	TAG	Title I	Alternative	Tech Labs/CTI	AVID	Magnet/ IB/3DE	Facility Services	Pupil Svcs /Athletics	SAFE Centers	ISA	Grand Total
Northview HS	1,575	$ 5,111	$ 823	$ 92	$ 181	$ 118	$ 106	$ 1,006	$ 548		$ 35	$ 603		$ 278	$ 668	$ 880			$ 10,450
Riverwood HS	1,622	$ 5,255	$ 905	$ 111	$ 460	$ 114	$ 103	$ 1,618	$ 284		$ 34	$ 594	$ 71	$ 424	$ 693	$ 972			$ 11,638
Roswell HS	1,960	$ 5,184	$ 779	$ 55	$ 322	$ 95	$ 85	$ 1,694	$ 381		$ 28	$ 431	$ 59	$ 214	$ 537	$ 992			$ 10,856
Tri-Cities HS	1,800	$ 5,092	$ 848	$ 232	$ 351	$ 103	$ 92	$ 1,907	$ 64	$ 477	$ 31	$ 538	$ 64	$ 512	$ 600	$ 1,180	$ 137	$ 177	$ 12,405
Westlake HS	2,032	$ 5,265	$ 752	$ 133		$ 91	$ 82	$ 1,076	$ 170		$ 27	$ 586		$ 340	$ 560	$ 690		$ 157	$ 9,929
FCS Innovation Academy	1,472	$ 5,085	$ 881	$ 19	$ 39	$ 126	$ 113	$ 595	$ 664		$ 38	$ 722		$ 411	$ 518	$ 129			$ 9,340
Global Impact Academy	602	$ 5,516	$ 1,772	$ 15	$ 96	$ 308	$ 276	$ 1,068	$ 382		$ 93	$ 997		$ 804	$ 834	$ 224			$ 12,385
FAVE	335	$ 7,986	$ 1,810	$ 529	$ 343			$ 2,806	$ 1,786	$ 1,327		$ 1,423				$ 403			$ 18,413
THE Promise Career Institute	330	$ 7,462	$ 3,232		$ 174	$ 562	$ 504	$ 356	$ 349		$ 169	$ 2,526	$ 349	$ 1,343	$ 1,427	$ 223			$ 20,184

Fulton County Schools
Where Students Come First

2024-25
Work Day Calendars

Which includes the following documents:

Work Day Calendar Begin/End Date Summary
235-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 (SSW) Work Day Calendar
195-Day (Psych) Work Day Calendar
190-Day Work Day Calendar
188-Day Work Day Calendar
184-Day Work Day Calendar
184-Day (Transportation) Work Day Calendar
180-Day Work Day Calendar

FY24 Calendar	Position	*Begin*	*End*
180	School Nutrition Program Worker School Nutrition Production Chef	July 29, 2024	May 23, 2025
184	Media Paraprofessional Instructional Paraprofessional School Liaison Clinic Assistant	July 29, 2024	May 23, 2025
184	Bus Driver Transportation Assistant	July 29, 2024	May 22, 2025
188	School Nutrition Program Manager	July 23, 2024	May 23, 2025
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	July 29, 2024	May 23, 2025
195	School Social Worker	July 22, 2024	May 23, 2025
195	School Psychologist	July 29, 2024	June 2, 2025
200	Elementary/Middle Counselor	July 22, 2024	June 2, 2025
205	High School Counselor Work-Based Learning Administrator School Police Officer	July 15, 2024	June 2, 2025
210	GNETS/LEAP Teachers and PARAs Registrar	July 8 2024	June 2, 2025
220	Police Investigator School Data Clerks	July 8, 2024	June 16, 2025
235	Administrative/Professional Assistant Principal-Elementary, Middle, High Athletic Director Campus Security Custodian Maintenance Personnel Investigator Police Officer Principal Professional Assistant Program Specialist Transportation Mechanic Warehouse	July 1, 2024	June 30, 2025

No Work/No Pay

When the district and/or schools must close and/or go into remote learning and there is no opportunity for work, training, or make-up workdays within the approved work calendars, certain jobs (bus driver, transportation assistant, campus security associate, clinic assistant, food service worker, production chef, etc.) will default to non-work days. There will be no compensation or use of leave on non-work days. Any days missed due to inclement weather will be made up strictly based on school system need.

235 DAY EMPLOYEE WORK CALENDAR FOR 2024-25-DRAFT

					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 / 235	**23 / 213**	**Sunday**	65 / 171	87 / 149	**Sunday**	Holiday	**Saturday**	**Saturday**	178 / 58	195 / 41	**Sunday**	1
2	2 / 234	**24 / 212**	Holiday	66 / 170	**Saturday**	103 / 133	Holiday	**Sunday**	**Sunday**	179 / 57	196 / 40	216 / 20	2
3	3 / 233	**Saturday**	**45 / 191**	67 / 169	**Sunday**	104 / 132	Holiday	137 / 99	**157 / 79**	180 / 56	**Saturday**	217 / 19	3
4	Holiday	**Sunday**	**46 / 190**	68 / 168	88 / 148	105 / 131	**Saturday**	138 / 98	**158 / 78**	181 / 55	**Sunday**	218 / 18	4
5	4 / 232	25 / 211	47 / 189	**Saturday**	**89 / 147**	106 / 130	**Sunday**	139 / 97	159 / 77	**Saturday**	197 / 39	219 / 17	5
6	**Saturday**	26 / 210	48 / 188	**Sunday**	90 / 146	107 / 129	**118 / 118**	140 / 96	160 / 76	**Sunday**	198 / 38	220 / 16	6
7	**Sunday**	27 / 209	**Saturday**	69 / 167	91 / 145	**Saturday**	119 / 117	141 / 95	161 / 75	Holiday	199 / 37	**Saturday**	7
8	5 / 231	28 / 208	**Sunday**	70 / 166	92 / 144	**Sunday**	120 / 116	**Saturday**	**Saturday**	Holiday	200 / 36	**Sunday**	8
9	6 / 230	29 / 207	49 / 187	71 / 165	**Saturday**	108 / 128	121 / 115	**Sunday**	**Sunday**	Holiday	201 / 35	221 / 15	9
10	7 / 229	**Saturday**	50 / 186	72 / 164	**Sunday**	109 / 127	122 / 114	142 / 94	162 / 74	Holiday	**Saturday**	222 / 14	10
11	8 / 228	**Sunday**	51 / 185	73 / 163	93 / 143	110 / 126	**Saturday**	143 / 93	163 / 73	Holiday	**Sunday**	223 / 13	11
12	9 / 227	30 / 206	52 / 184	**Saturday**	94 / 142	111 / 125	**Sunday**	144 / 92	164 / 72	**Saturday**	202 / 34	224 / 12	12
13	**Saturday**	31 / 205	53 / 183	**Sunday**	95 / 141	112 / 124	123 / 113	145 / 91	165 / 71	**Sunday**	203 / 33	225 / 11	13
14	**Sunday**	32 / 204	**Saturday**	Holiday	96 / 140	**Saturday**	124 / 112	146 / 90	166 / 70	182 / 54	204 / 32	**Saturday**	14
15	10 / 226	33 / 203	**Sunday**	74 / 162	97 / 139	**Sunday**	125 / 111	**Saturday**	**Saturday**	183 / 53	205 / 31	**Sunday**	15
16	11 / 225	34 / 202	54 / 182	**75 / 161**	**Saturday**	113 / 123	126 / 110	**Sunday**	**Sunday**	184 / 52	206 / 30	226 / 10	16
17	12 / 224	**Saturday**	55 / 181	76 / 160	**Sunday**	114 / 122	127 / 109	147 / 89	167 / 69	185 / 51	**Saturday**	227 / 9	17
18	13 / 223	**Sunday**	56 / 180	77 / 159	98 / 138	115 / 121	**Saturday**	**148 / 88**	168 / 68	186 / 50	**Sunday**	228 / 8	18
19	14 / 222	35 / 201	57 / 179	**Saturday**	99 / 137	116 / 120	**Sunday**	149 / 87	169 / 67	**Saturday**	207 / 29	Holiday	19
20	**Saturday**	36 / 200	58 / 178	**Sunday**	100 / 136	117 / 119	Holiday	150 / 86	170 / 66	**Sunday**	208 / 28	229 / 7	20
21	**Sunday**	37 / 199	**Saturday**	78 / 158	101 / 135	**Saturday**	128 / 108	151 / 85	171 / 65	187 / 49	209 / 27	**Saturday**	21
22	15 / 221	38 / 198	**Sunday**	79 / 157	102 / 134	**Sunday**	129 / 107	**Saturday**	**Saturday**	188 / 48	210 / 26	**Sunday**	22
23	16 / 220	39 / 197	59 / 177	80 / 156	**Saturday**	Holiday	130 / 106	**Sunday**	**Sunday**	189 / 47	**211 / 25**	230 / 6	23
24	17 / 219	**Saturday**	60 / 176	81 / 155	**Sunday**	Holiday	131 / 105	152 / 84	172 / 64	190 / 46	**Saturday**	231 / 5	24
25	18 / 218	**Sunday**	61 / 175	82 / 154	Holiday	Holiday	**Saturday**	153 / 83	173 / 63	191 / 45	**Sunday**	232 / 4	25
26	19 / 217	40 / 196	62 / 174	**Saturday**	Holiday	Holiday	**Sunday**	154 / 82	174 / 62	**Saturday**	Holiday	233 / 3	26
27	**Saturday**	41 / 195	63 / 173	**Sunday**	Holiday	Holiday	132 / 104	155 / 81	175 / 61	**Sunday**	212 / 24	234 / 2	27
28	**Sunday**	42 / 194	**Saturday**	83 / 153	Holiday	**Saturday**	133 / 103	156 / 80	176 / 60	192 / 44	213 / 23	**Saturday**	28
29	**20 / 216**	43 / 193	**Sunday**	84 / 152	Holiday	**Sunday**	134 / 102		**Saturday**	193 / 43	214 / 22	**Sunday**	29
30	**21 / 215**	44 / 192	64 / 172	85 / 151	**Saturday**	Holiday	135 / 101		**Sunday**	194 / 42	215 / 21	235 / 1	30
31	**22 / 214**	**Saturday**		86 / 150		Holiday	136 / 100		177 / 59		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	22	22	20	22	16	15	19	20	21	17	21	20	**235**

No Work/No Pay

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

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

220 DAY EMPLOYEE WORK CALENDAR FOR 2024-25-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**19 / 202**	**Sunday**	61 / 160	82 / 139	**Sunday**	Holiday	**Saturday**	**Saturday**	172 / 49	189 / 32	**Sunday**	1
2		**20 / 201**	Holiday	62 / 159	**Saturday**	98 / 123	Holiday	**Sunday**	**Sunday**	173 / 48	190 / 31	210 / 11	2
3		**Saturday**	**41 / 180**	63 / 158	**Sunday**	99 / 122	Holiday	132 / 89	**151 / 70**	174 / 47	**Saturday**	211 / 10	3
4	Holiday	**Sunday**	**42 / 179**	64 / 157	83 / 138	100 / 121	**Saturday**	133 / 88	**152 / 69**	175 / 46	**Sunday**	212 / 9	4
5		21 / 200	43 / 178	**Saturday**	**84 / 137**	101 / 120	**Sunday**	134 / 87	153 / 68	**Saturday**	191 / 30	213 / 8	5
6	**Saturday**	22 / 199	44 / 177	**Sunday**	85 / 136	102 / 119	**113 / 108**	135 / 86	154 / 67	**Sunday**	192 / 29	214 / 7	6
7	**Sunday**	23 / 198	**Saturday**	65 / 156	86 / 135	**Saturday**	114 / 107	136 / 85	155 / 66	Holiday	193 / 28	**Saturday**	7
8	1 / 220	24 / 197	**Sunday**	66 / 155	87 / 134	**Sunday**	115 / 106	**Saturday**	**Saturday**	Holiday	194 / 27	**Sunday**	8
9	2 / 219	25 / 196	45 / 176	67 / 154	**Saturday**	103 / 118	116 / 105	**Sunday**	**Sunday**	Holiday	195 / 26	215 / 6	9
10	3 / 218	**Saturday**	46 / 175	68 / 153	**Sunday**	104 / 117	117 / 104	137 / 84	156 / 65	Holiday	**Saturday**	216 / 5	10
11	4 / 217	**Sunday**	47 / 174	69 / 152	88 / 133	105 / 116	**Saturday**	138 / 83	157 / 64	Holiday	**Sunday**	217 / 4	11
12	5 / 216	26 / 195	48 / 173	**Saturday**	89 / 132	106 / 115	**Sunday**	139 / 82	158 / 63	**Saturday**	196 / 25	218 / 3	12
13	**Saturday**	27 / 194	49 / 172	**Sunday**	90 / 131	107 / 114	118 / 103	140 / 81	159 / 62	**Sunday**	197 / 24	219 / 2	13
14	**Sunday**	28 / 193	**Saturday**	Holiday	91 / 130	**Saturday**	119 / 102	141 / 80	160 / 61	176 / 45	198 / 23	**Saturday**	14
15	6 / 215	29 / 192	**Sunday**	Holiday	92 / 129	**Sunday**	120 / 101	**Saturday**	**Saturday**	177 / 44	199 / 22	**Sunday**	15
16	7 / 214	30 / 191	50 / 171	**70 / 151**	**Saturday**	108 / 113	121 / 100	**Sunday**	**Sunday**	178 / 43	200 / 21	220 / 1	16
17	8 / 213	**Saturday**	51 / 170	71 / 150	**Sunday**	109 / 112	122 / 99	Holiday	161 / 60	179 / 42	**Saturday**		17
18	9 / 212	**Sunday**	52 / 169	72 / 149	93 / 128	110 / 111	**Saturday**	**142 / 79**	162 / 59	180 / 41	**Sunday**		18
19	10 / 211	31 / 190	53 / 168	**Saturday**	94 / 127	111 / 110	**Sunday**	143 / 78	163 / 58	**Saturday**	201 / 20	Holiday	19
20	**Saturday**	32 / 189	54 / 167	**Sunday**	95 / 126	112 / 109	Holiday	144 / 77	164 / 57	**Sunday**	202 / 19		20
21	**Sunday**	33 / 188	**Saturday**	73 / 148	96 / 125	**Saturday**	123 / 98	145 / 76	165 / 56	181 / 40	203 / 18	**Saturday**	21
22	11 / 210	34 / 187	**Sunday**	74 / 147	97 / 124	**Sunday**	124 / 97	**Saturday**	**Saturday**	182 / 39	204 / 17	**Sunday**	22
23	12 / 209	35 / 186	55 / 166	75 / 146	**Saturday**	Holiday	125 / 96	**Sunday**	**Sunday**	183 / 38	**205 / 16**		23
24	13 / 208	**Saturday**	56 / 165	76 / 145	**Sunday**	Holiday	126 / 95	146 / 75	166 / 55	184 / 37	**Saturday**		24
25	14 / 207	**Sunday**	57 / 164	77 / 144	Holiday	Holiday	**Saturday**	147 / 74	167 / 54	185 / 36	**Sunday**		25
26	15 / 206	36 / 185	58 / 163	**Saturday**	Holiday	Holiday	**Sunday**	148 / 73	168 / 53	**Saturday**	Holiday		26
27	**Saturday**	37 / 184	59 / 162	**Sunday**	Holiday	Holiday	127 / 94	149 / 72	169 / 52	**Sunday**	206 / 15		27
28	**Sunday**	38 / 183	**Saturday**	78 / 143	Holiday	**Saturday**	128 / 93	150 / 71	170 / 51	186 / 35	207 / 14	**Saturday**	28
29	**16 / 205**	39 / 182	**Sunday**	79 / 142	Holiday	**Sunday**	129 / 92		**Saturday**	187 / 34	208 / 13	**Sunday**	29
30	**17 / 204**	40 / 181	60 / 161	80 / 141	**Saturday**	Holiday	130 / 91		**Sunday**	188 / 33	209 / 12		30
31	**18 / 203**	**Saturday**		81 / 140		Holiday	131 / 90		171 / 50		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	18	22	20	21	16	15	19	19	21	17	21	11	**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 2024-25-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**19 / 192**	**Sunday**	61 / 150	82 / 129	**Sunday**	Holiday	**Saturday**	**Saturday**	172 / 39	189 / 22	**Sunday**	1
2		**20 / 191**	Holiday	62 / 149	**Saturday**	98 / 113	Holiday	**Sunday**	**Sunday**	173 / 38	190 / 21	210 / 1	2
3		**Saturday**	**41 / 170**	63 / 148	**Sunday**	99 / 112	Holiday	132 / 79	**151 / 60**	174 / 37	**Saturday**		3
4		**Sunday**	**42 / 169**	64 / 147	83 / 128	100 / 111	**Saturday**	133 / 78	**152 / 59**	175 / 36	**Sunday**		4
5		21 / 190	43 / 168	**Saturday**	**84 / 127**	101 / 110	**Sunday**	134 / 77	153 / 58	**Saturday**	191 / 20		5
6	**Saturday**	22 / 189	44 / 167	**Sunday**	85 / 126	102 / 109	**113 / 98**	135 / 76	154 / 57	**Sunday**	192 / 19		6
7	**Sunday**	23 / 188	**Saturday**	65 / 146	86 / 125	**Saturday**	114 / 97	136 / 75	155 / 56	Holiday	193 / 18	**Saturday**	7
8	1 / 210	24 / 187	**Sunday**	66 / 145	87 / 124	**Sunday**	115 / 96	**Saturday**	**Saturday**	Holiday	194 / 17	**Sunday**	8
9	2 / 209	25 / 186	45 / 166	67 / 144	**Saturday**	103 / 108	116 / 95	**Sunday**	**Sunday**	Holiday	195 / 16		9
10	3 / 208	**Saturday**	46 / 165	68 / 143	**Sunday**	104 / 107	117 / 94	137 / 74	156 / 55	Holiday	**Saturday**		10
11	4 / 207	**Sunday**	47 / 164	69 / 142	88 / 123	105 / 106	**Saturday**	138 / 73	157 / 54	Holiday	**Sunday**		11
12	5 / 206	26 / 185	48 / 163	**Saturday**	89 / 122	106 / 105	**Sunday**	139 / 72	158 / 53	**Saturday**	196 / 15		12
13	**Saturday**	27 / 184	49 / 162	**Sunday**	90 / 121	107 / 104	118 / 93	140 / 71	159 / 52	**Sunday**	197 / 14		13
14	**Sunday**	28 / 183	**Saturday**	Holiday	91 / 120	**Saturday**	119 / 92	141 / 70	160 / 51	176 / 35	198 / 13	**Saturday**	14
15	6 / 205	29 / 182	**Sunday**	Holiday	92 / 119	**Sunday**	120 / 91	**Saturday**	**Saturday**	177 / 34	199 / 12	**Sunday**	15
16	7 / 204	30 / 181	50 / 161	**70 / 141**	**Saturday**	108 / 103	121 / 90	**Sunday**	**Sunday**	178 / 33	200 / 11		16
17	8 / 203	**Saturday**	51 / 160	71 / 140	**Sunday**	109 / 102	122 / 89	Holiday	161 / 50	179 / 32	**Saturday**		17
18	9 / 202	**Sunday**	52 / 159	72 / 139	93 / 118	110 / 101	**Saturday**	**142 / 69**	162 / 49	180 / 31	**Sunday**		18
19	10 / 201	31 / 180	53 / 158	**Saturday**	94 / 117	111 / 100	**Sunday**	143 / 68	163 / 48	**Saturday**	201 / 10	Holiday	19
20	**Saturday**	32 / 179	54 / 157	**Sunday**	95 / 116	112 / 99	Holiday	144 / 67	164 / 47	**Sunday**	202 / 9		20
21	**Sunday**	33 / 178	**Saturday**	73 / 138	96 / 115	**Saturday**	123 / 88	145 / 66	165 / 46	181 / 30	203 / 8	**Saturday**	21
22	11 / 200	34 / 177	**Sunday**	74 / 137	97 / 114	**Sunday**	124 / 87	**Saturday**	**Saturday**	182 / 29	204 / 7	**Sunday**	22
23	12 / 199	35 / 176	55 / 156	75 / 136	**Saturday**	Holiday	125 / 86	**Sunday**	**Sunday**	183 / 28	**205 / 6**		23
24	13 / 198	**Saturday**	56 / 155	76 / 135	**Sunday**	Holiday	126 / 85	146 / 65	166 / 45	184 / 27	**Saturday**		24
25	14 / 197	**Sunday**	57 / 154	77 / 134	Holiday	Holiday	**Saturday**	147 / 64	167 / 44	185 / 26	**Sunday**		25
26	15 / 196	36 / 175	58 / 153	**Saturday**	Holiday	Holiday	**Sunday**	148 / 63	168 / 43	**Saturday**	Holiday		26
27	**Saturday**	37 / 174	59 / 152	**Sunday**	Holiday	Holiday	127 / 84	149 / 62	169 / 42	**Sunday**	206 / 5		27
28	**Sunday**	38 / 173	**Saturday**	78 / 133	Holiday	**Saturday**	128 / 83	150 / 61	170 / 41	186 / 25	207 / 4	**Saturday**	28
29	**16 / 195**	39 / 172	**Sunday**	79 / 132	Holiday	**Sunday**	129 / 82		**Saturday**	187 / 24	208 / 3	**Sunday**	29
30	**17 / 194**	40 / 171	60 / 151	80 / 131	**Saturday**	Holiday	130 / 81		**Sunday**	188 / 23	209 / 2		30
31	**18 / 193**	**Saturday**		81 / 130		Holiday	131 / 80		171 / 40		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	18	22	20	21	16	15	19	19	21	17	21	1	**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 2024-25-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**14 / 192**	**Sunday**	56 / 150	77 / 129	**Sunday**	Holiday	**Saturday**	**Saturday**	167 / 39	184 / 22	**Sunday**	1
2		**15 / 191**	Holiday	57 / 149	**Saturday**	93 / 113	Holiday	**Sunday**	**Sunday**	168 / 38	185 / 21	205 / 1	2
3		**Saturday**	**36 / 170**	58 / 148	**Sunday**	94 / 112	Holiday	127 / 79	**146 / 60**	169 / 37	**Saturday**		3
4	Holiday	**Sunday**	**37 / 169**	59 / 147	78 / 128	95 / 111	**Saturday**	128 / 78	**147 / 59**	170 / 36	**Sunday**		4
5		16 / 190	38 / 168	**Saturday**	**79 / 127**	96 / 110	**Sunday**	129 / 77	148 / 58	**Saturday**	186 / 20		5
6	**Saturday**	17 / 189	39 / 167	**Sunday**	80 / 126	97 / 109	**108 / 98**	130 / 76	149 / 57	**Sunday**	187 / 19		6
7	**Sunday**	18 / 188	**Saturday**	60 / 146	81 / 125	**Saturday**	109 / 97	131 / 75	150 / 56	Holiday	188 / 18	**Saturday**	7
8		19 / 187	**Sunday**	61 / 145	82 / 124	**Sunday**	110 / 96	**Saturday**	**Saturday**	Holiday	189 / 17	**Sunday**	8
9		20 / 186	40 / 166	62 / 144	**Saturday**	98 / 108	111 / 95	**Sunday**	**Sunday**	Holiday	190 / 16		9
10		**Saturday**	41 / 165	63 / 143	**Sunday**	99 / 107	112 / 94	132 / 74	151 / 55	Holiday	**Saturday**		10
11		**Sunday**	42 / 164	64 / 142	83 / 123	100 / 106	**Saturday**	133 / 73	152 / 54	Holiday	**Sunday**		11
12		21 / 185	43 / 163	**Saturday**	84 / 122	101 / 105	**Sunday**	134 / 72	153 / 53	**Saturday**	191 / 15		12
13	**Saturday**	22 / 184	44 / 162	**Sunday**	85 / 121	102 / 104	113 / 93	135 / 71	154 / 52	**Sunday**	192 / 14		13
14	**Sunday**	23 / 183	**Saturday**	Holiday	86 / 120	**Saturday**	114 / 92	136 / 70	155 / 51	171 / 35	193 / 13	**Saturday**	14
15	1 / 205	24 / 182	**Sunday**	Holiday	87 / 119	**Sunday**	115 / 91	**Saturday**	**Saturday**	172 / 34	194 / 12	**Sunday**	15
16	2 / 204	25 / 181	45 / 161	**65 / 141**	**Saturday**	103 / 103	116 / 90	**Sunday**	**Sunday**	173 / 33	195 / 11		16
17	3 / 203	**Saturday**	46 / 160	66 / 140	**Sunday**	104 / 102	117 / 89	Holiday	156 / 50	174 / 32	**Saturday**		17
18	4 / 202	**Sunday**	47 / 159	67 / 139	88 / 118	105 / 101	**Saturday**	**137 / 69**	157 / 49	175 / 31	**Sunday**		18
19	5 / 201	26 / 180	48 / 158	**Saturday**	89 / 117	106 / 100	**Sunday**	138 / 68	158 / 48	**Saturday**	196 / 10	Holiday	19
20	**Saturday**	27 / 179	49 / 157	**Sunday**	90 / 116	107 / 99	Holiday	139 / 67	159 / 47	**Sunday**	197 / 9		20
21	**Sunday**	28 / 178	**Saturday**	68 / 138	91 / 115	**Saturday**	118 / 88	140 / 66	160 / 46	176 / 30	198 / 8	**Saturday**	21
22	6 / 200	29 / 177	**Sunday**	69 / 137	92 / 114	**Sunday**	119 / 87	**Saturday**	**Saturday**	177 / 29	199 / 7	**Sunday**	22
23	7 / 199	30 / 176	50 / 156	70 / 136	**Saturday**	Holiday	120 / 86	**Sunday**	**Sunday**	178 / 28	**200 / 6**		23
24	8 / 198	**Saturday**	51 / 155	71 / 135	**Sunday**	Holiday	121 / 85	141 / 65	161 / 45	179 / 27	**Saturday**		24
25	9 / 197	**Sunday**	52 / 154	72 / 134	Holiday	Holiday	**Saturday**	142 / 64	162 / 44	180 / 26	**Sunday**		25
26	10 / 196	31 / 175	53 / 153	**Saturday**	Holiday	Holiday	**Sunday**	143 / 63	163 / 43	**Saturday**	Holiday		26
27	**Saturday**	32 / 174	54 / 152	**Sunday**	Holiday	Holiday	122 / 84	144 / 62	164 / 42	**Sunday**	201 / 5		27
28	**Sunday**	33 / 173	**Saturday**	73 / 133	Holiday	**Saturday**	123 / 83	145 / 61	165 / 41	181 / 25	202 / 4	**Saturday**	28
29	**11 / 195**	34 / 172	**Sunday**	74 / 132	Holiday	**Sunday**	124 / 82		**Saturday**	182 / 24	203 / 3	**Sunday**	29
30	**12 / 194**	35 / 171	55 / 151	75 / 131	**Saturday**	Holiday	125 / 81		**Sunday**	183 / 23	204 / 2		30
31	**13 / 193**	**Saturday**		76 / 130		Holiday	126 / 80		166 / 40		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	13	22	20	21	16	15	19	19	21	17	21	1	**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 2024-25-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**9 / 192**	**Sunday**	51 / 150	72 / 129	**Sunday**	Holiday	**Saturday**	**Saturday**	162 / 39	179 / 22	**Sunday**	1
2		**10 / 191**	Holiday	52 / 149	**Saturday**	88 / 113	Holiday	**Sunday**	**Sunday**	163 / 38	180 / 21	200 / 1	2
3		**Saturday**	**31 / 170**	53 / 148	**Sunday**	89 / 112	Holiday	122 / 79	**141 / 60**	164 / 37	**Saturday**		3
4	Holiday	**Sunday**	**32 / 169**	54 / 147	73 / 128	90 / 111	**Saturday**	123 / 78	**142 / 59**	165 / 36	**Sunday**		4
5		11 / 190	33 / 168	**Saturday**	**74 / 127**	91 / 110	**Sunday**	124 / 77	143 / 58	**Saturday**	181 / 20		5
6	**Saturday**	12 / 189	34 / 167	**Sunday**	75 / 126	92 / 109	**103 / 98**	125 / 76	144 / 57	**Sunday**	182 / 19		6
7	**Sunday**	13 / 188	**Saturday**	55 / 146	76 / 125	**Saturday**	104 / 97	126 / 75	145 / 56	Holiday	183 / 18	**Saturday**	7
8		14 / 187	**Sunday**	56 / 145	77 / 124	**Sunday**	105 / 96	**Saturday**	**Saturday**	Holiday	184 / 17	**Sunday**	8
9		15 / 186	35 / 166	57 / 144	**Saturday**	93 / 108	106 / 95	**Sunday**	**Sunday**	Holiday	185 / 16		9
10		**Saturday**	36 / 165	58 / 143	**Sunday**	94 / 107	107 / 94	127 / 74	146 / 55	Holiday	**Saturday**		10
11		**Sunday**	37 / 164	59 / 142	78 / 123	95 / 106	**Saturday**	128 / 73	147 / 54	Holiday	**Sunday**		11
12		16 / 185	38 / 163	**Saturday**	79 / 122	96 / 105	**Sunday**	129 / 72	148 / 53	**Saturday**	186 / 15		12
13	**Saturday**	17 / 184	39 / 162	**Sunday**	80 / 121	97 / 104	108 / 93	130 / 71	149 / 52	**Sunday**	187 / 14		13
14	**Sunday**	18 / 183	**Saturday**	Holiday	81 / 120	**Saturday**	109 / 92	131 / 70	150 / 51	166 / 35	188 / 13	**Saturday**	14
15		19 / 182	**Sunday**	Holiday	82 / 119	**Sunday**	110 / 91	**Saturday**	**Saturday**	167 / 34	189 / 12	**Sunday**	15
16		20 / 181	40 / 161	**60 / 141**	**Saturday**	98 / 103	111 / 90	**Sunday**	**Sunday**	168 / 33	190 / 11		16
17		**Saturday**	41 / 160	61 / 140	**Sunday**	99 / 102	112 / 89	Holiday	151 / 50	169 / 32	**Saturday**		17
18		**Sunday**	42 / 159	62 / 139	83 / 118	100 / 101	**Saturday**	**132 / 69**	152 / 49	170 / 31	**Sunday**		18
19		21 / 180	43 / 158	**Saturday**	84 / 117	101 / 100	**Sunday**	133 / 68	153 / 48	**Saturday**	191 / 10	Holiday	19
20	**Saturday**	22 / 179	44 / 157	**Sunday**	85 / 116	102 / 99	Holiday	134 / 67	154 / 47	**Sunday**	192 / 9		20
21	**Sunday**	23 / 178	**Saturday**	63 / 138	86 / 115	**Saturday**	113 / 88	135 / 66	155 / 46	171 / 30	193 / 8	**Saturday**	21
22	1 / 200	24 / 177	**Sunday**	64 / 137	87 / 114	**Sunday**	114 / 87	**Saturday**	**Saturday**	172 / 29	194 / 7	**Sunday**	22
23	2 / 199	25 / 176	45 / 156	65 / 136	**Saturday**	Holiday	115 / 86	**Sunday**	**Sunday**	173 / 28	**195 / 6**		23
24	3 / 198	**Saturday**	46 / 155	66 / 135	**Sunday**	Holiday	116 / 85	136 / 65	156 / 45	174 / 27	**Saturday**		24
25	4 / 197	**Sunday**	47 / 154	67 / 134	Holiday	Holiday	**Saturday**	137 / 64	157 / 44	175 / 26	**Sunday**		25
26	5 / 196	26 / 175	48 / 153	**Saturday**	Holiday	Holiday	**Sunday**	138 / 63	158 / 43	**Saturday**	Holiday		26
27	**Saturday**	27 / 174	49 / 152	**Sunday**	Holiday	Holiday	117 / 84	139 / 62	159 / 42	**Sunday**	196 / 5		27
28	**Sunday**	28 / 173	**Saturday**	68 / 133	Holiday	**Saturday**	118 / 83	140 / 61	160 / 41	176 / 25	197 / 4	**Saturday**	28
29	**6 / 195**	29 / 172	**Sunday**	69 / 132	Holiday	**Sunday**	119 / 82		**Saturday**	177 / 24	198 / 3	**Sunday**	29
30	**7 / 194**	30 / 171	50 / 151	70 / 131	**Saturday**	Holiday	120 / 81		**Sunday**	178 / 23	199 / 2		30
31	**8 / 193**	**Saturday**		71 / 130		Holiday	121 / 80		161 / 40		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	8	22	20	21	16	15	19	19	21	17	21	1	**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 2024-25 (Social Work)-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**9 / 187**	**Sunday**	51 / 145	72 / 124	**Sunday**	Holiday	**Saturday**	**Saturday**	162 / 34	179 / 17	**Sunday**	1
2		**10 / 186**	Holiday	52 / 144	**Saturday**	88 / 108	Holiday	**Sunday**	**Sunday**	163 / 33	180 / 16		2
3		**Saturday**	**31 / 165**	53 / 143	**Sunday**	89 / 107	Holiday	122 / 74	**141 / 55**	164 / 32	**Saturday**		3
4	Holiday	**Sunday**	**32 / 164**	54 / 142	73 / 123	90 / 106	**Saturday**	123 / 73	**142 / 54**	165 / 31	**Sunday**		4
5		11 / 185	33 / 163	**Saturday**	**74 / 122**	91 / 105	**Sunday**	124 / 72	143 / 53	**Saturday**	181 / 15		5
6	**Saturday**	12 / 184	34 / 162	**Sunday**	75 / 121	92 / 104	**103 / 93**	125 / 71	144 / 52	**Sunday**	182 / 14		6
7	**Sunday**	13 / 183	**Saturday**	55 / 141	76 / 120	**Saturday**	104 / 92	126 / 70	145 / 51	Holiday	183 / 13	**Saturday**	7
8		14 / 182	**Sunday**	56 / 140	77 / 119	**Sunday**	105 / 91	**Saturday**	**Saturday**	Holiday	184 / 12	**Sunday**	8
9		15 / 181	35 / 161	57 / 139	**Saturday**	93 / 103	106 / 90	**Sunday**	**Sunday**	Holiday	185 / 11		9
10		**Saturday**	36 / 160	58 / 138	**Sunday**	94 / 102	107 / 89	127 / 69	146 / 50	Holiday	**Saturday**		10
11		**Sunday**	37 / 159	59 / 137	78 / 118	95 / 101	**Saturday**	128 / 68	147 / 49	Holiday	**Sunday**		11
12		16 / 180	38 / 158	**Saturday**	79 / 117	96 / 100	**Sunday**	129 / 67	148 / 48	**Saturday**	186 / 10		12
13	**Saturday**	17 / 179	39 / 157	**Sunday**	80 / 116	97 / 99	108 / 88	130 / 66	149 / 47	**Sunday**	187 / 9		13
14	**Sunday**	18 / 178	**Saturday**	Holiday	81 / 115	**Saturday**	109 / 87	131 / 65	150 / 46	166 / 30	188 / 8	**Saturday**	14
15		19 / 177	**Sunday**	Holiday	82 / 114	**Sunday**	110 / 86	**Saturday**	**Saturday**	167 / 29	189 / 7	**Sunday**	15
16		20 / 176	40 / 156	**60 / 136**	**Saturday**	98 / 98	111 / 85	**Sunday**	**Sunday**	168 / 28	190 / 6		16
17		**Saturday**	41 / 155	61 / 135	**Sunday**	99 / 97	112 / 84	Holiday	151 / 45	169 / 27	**Saturday**		17
18		**Sunday**	42 / 154	62 / 134	83 / 113	100 / 96	**Saturday**	**132 / 64**	152 / 44	170 / 26	**Sunday**		18
19		21 / 175	43 / 153	**Saturday**	84 / 112	101 / 95	**Sunday**	133 / 63	153 / 43	**Saturday**	191 / 5	Holiday	19
20	**Saturday**	22 / 174	44 / 152	**Sunday**	85 / 111	102 / 94	Holiday	134 / 62	154 / 42	**Sunday**	192 / 4		20
21	**Sunday**	23 / 173	**Saturday**	63 / 133	86 / 110	**Saturday**	113 / 83	135 / 61	155 / 41	171 / 25	193 / 3	**Saturday**	21
22	1 / 195	24 / 172	**Sunday**	64 / 132	87 / 109	**Sunday**	114 / 82	**Saturday**	**Saturday**	172 / 24	194 / 2	**Sunday**	22
23	2 / 194	25 / 171	45 / 151	65 / 131	**Saturday**	Holiday	115 / 81	**Sunday**	**Sunday**	173 / 23	**195 / 1**		23
24	3 / 193	**Saturday**	46 / 150	66 / 130	**Sunday**	Holiday	116 / 80	136 / 60	156 / 40	174 / 22	**Saturday**		24
25	4 / 192	**Sunday**	47 / 149	67 / 129	Holiday	Holiday	**Saturday**	137 / 59	157 / 39	175 / 21	**Sunday**		25
26	5 / 191	26 / 170	48 / 148	**Saturday**	Holiday	Holiday	**Sunday**	138 / 58	158 / 38	**Saturday**	Holiday		26
27	**Saturday**	27 / 169	49 / 147	**Sunday**	Holiday	Holiday	117 / 79	139 / 57	159 / 37	**Sunday**			27
28	**Sunday**	28 / 168	**Saturday**	68 / 128	Holiday	Holiday	118 / 78	140 / 56	160 / 36	176 / 20		**Saturday**	28
29	**6 / 190**	29 / 167	**Sunday**	69 / 127	Holiday	**Sunday**	119 / 77		**Saturday**	177 / 19		**Sunday**	29
30	**7 / 189**	30 / 166	50 / 146	70 / 126	**Saturday**	Holiday	120 / 76		**Sunday**	178 / 18			30
31	**8 / 188**	**Saturday**		71 / 125		Holiday	121 / 75		161 / 35		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	8	22	20	21	16	15	19	19	21	17	17	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 2024-25 (Psychology)-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**4 / 192**	**Sunday**	46 / 150	67 / 129	**Sunday**	Holiday	**Saturday**	**Saturday**	157 / 39	174 / 22	**Sunday**	1
2		**5 / 191**	Holiday	47 / 149	**Saturday**	83 / 113	Holiday	**Sunday**	**Sunday**	158 / 38	175 / 21	195 / 1	2
3		**Saturday**	**26 / 170**	48 / 148	**Sunday**	84 / 112	Holiday	117 / 79	**136 / 60**	159 / 37	**Saturday**		3
4	Holiday	**Sunday**	**27 / 169**	49 / 147	68 / 128	85 / 111	**Saturday**	118 / 78	**137 / 59**	160 / 36	**Sunday**		4
5		6 / 190	28 / 168	**Saturday**	**69 / 127**	86 / 110	**Sunday**	119 / 77	138 / 58	**Saturday**	176 / 20		5
6	**Saturday**	7 / 189	29 / 167	**Sunday**	70 / 126	87 / 109	**98 / 98**	120 / 76	139 / 57	**Sunday**	177 / 19		6
7	**Sunday**	8 / 188	**Saturday**	50 / 146	71 / 125	**Saturday**	99 / 97	121 / 75	140 / 56	Holiday	178 / 18	**Saturday**	7
8		9 / 187	**Sunday**	51 / 145	72 / 124	**Sunday**	100 / 96	**Saturday**	**Saturday**	Holiday	179 / 17	**Sunday**	8
9		10 / 186	30 / 166	52 / 144	**Saturday**	88 / 108	101 / 95	**Sunday**	**Sunday**	Holiday	180 / 16		9
10		**Saturday**	31 / 165	53 / 143	**Sunday**	89 / 107	102 / 94	122 / 74	141 / 55	Holiday	**Saturday**		10
11		**Sunday**	32 / 164	54 / 142	73 / 123	90 / 106	**Saturday**	123 / 73	142 / 54	Holiday	**Sunday**		11
12		11 / 185	33 / 163	**Saturday**	74 / 122	91 / 105	**Sunday**	124 / 72	143 / 53	**Saturday**	181 / 15		12
13	**Saturday**	12 / 184	34 / 162	**Sunday**	75 / 121	92 / 104	103 / 93	125 / 71	144 / 52	**Sunday**	182 / 14		13
14	**Sunday**	13 / 183	**Saturday**	Holiday	76 / 120	**Saturday**	104 / 92	126 / 70	145 / 51	161 / 35	183 / 13	**Saturday**	14
15		14 / 182	**Sunday**	Holiday	77 / 119	**Sunday**	105 / 91	**Saturday**	**Saturday**	162 / 34	184 / 12	**Sunday**	15
16		15 / 181	35 / 161	**55 / 141**	**Saturday**	93 / 103	106 / 90	**Sunday**	**Sunday**	163 / 33	185 / 11		16
17		**Saturday**	36 / 160	56 / 140	**Sunday**	94 / 102	107 / 89	Holiday	146 / 50	164 / 32	**Saturday**		17
18		**Sunday**	37 / 159	57 / 139	78 / 118	95 / 101	**Saturday**	**127 / 69**	147 / 49	165 / 31	**Sunday**		18
19		16 / 180	38 / 158	**Saturday**	79 / 117	96 / 100	**Sunday**	128 / 68	148 / 48	**Saturday**	186 / 10	Holiday	19
20	**Saturday**	17 / 179	39 / 157	**Sunday**	80 / 116	97 / 99	Holiday	129 / 67	149 / 47	**Sunday**	187 / 9		20
21	**Sunday**	18 / 178	**Saturday**	58 / 138	81 / 115	**Saturday**	108 / 88	130 / 66	150 / 46	166 / 30	188 / 8	**Saturday**	21
22		19 / 177	**Sunday**	59 / 137	82 / 114	**Sunday**	109 / 87	**Saturday**	**Saturday**	167 / 29	189 / 7	**Sunday**	22
23		20 / 176	40 / 156	60 / 136	**Saturday**	Holiday	110 / 86	**Sunday**	**Sunday**	168 / 28	**190 / 6**		23
24		**Saturday**	41 / 155	61 / 135	**Sunday**	Holiday	111 / 85	131 / 65	151 / 45	169 / 27	**Saturday**		24
25		**Sunday**	42 / 154	62 / 134	Holiday	Holiday	**Saturday**	132 / 64	152 / 44	170 / 26	**Sunday**		25
26		21 / 175	43 / 153	**Saturday**	Holiday	Holiday	**Sunday**	133 / 63	153 / 43	**Saturday**	Holiday		26
27	**Saturday**	22 / 174	44 / 152	**Sunday**	Holiday	Holiday	112 / 84	134 / 62	154 / 42	**Sunday**	191 / 5		27
28	**Sunday**	23 / 173	**Saturday**	63 / 133	Holiday	**Saturday**	113 / 83	135 / 61	155 / 41	171 / 25	192 / 4	**Saturday**	28
29	**1 / 195**	24 / 172	**Sunday**	64 / 132	Holiday	**Sunday**	114 / 82		**Saturday**	172 / 24	193 / 3	**Sunday**	29
30	**2 / 194**	25 / 171	45 / 151	65 / 131	**Saturday**	Holiday	115 / 81		**Sunday**	173 / 23	194 / 2		30
31	**3 / 193**	**Saturday**		66 / 130		Holiday	116 / 80		156 / 40		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	3	22	20	21	16	15	19	19	21	17	21	1	**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 2024-25-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		4 / 187	Sunday	46 / 145	67 / 124	Sunday	Holiday	Saturday	Saturday	157 / 34	174 / 17	Sunday	1
2		5 / 186	Holiday	47 / 144	Saturday	83 / 108	Holiday	Sunday	Sunday	158 / 33	175 / 16		2
3		Saturday	26 / 165	48 / 143	Sunday	84 / 107	Holiday	117 / 74	136 / 55	159 / 32	Saturday		3
4	Holiday	Sunday	27 / 164	49 / 142	68 / 123	85 / 106	Saturday	118 / 73	137 / 54	160 / 31	Sunday		4
5		6 / 185	28 / 163	Saturday	69 / 122	86 / 105	Sunday	119 / 72	138 / 53	Saturday	176 / 15		5
6	Saturday	7 / 184	29 / 162	Sunday	70 / 121	87 / 104	98 / 93	120 / 71	139 / 52	Sunday	177 / 14		6
7	Sunday	8 / 183	Saturday	50 / 141	71 / 120	Saturday	99 / 92	121 / 70	140 / 51	Holiday	178 / 13	Saturday	7
8		9 / 182	Sunday	51 / 140	72 / 119	Sunday	100 / 91	Saturday	Saturday	Holiday	179 / 12	Sunday	8
9		10 / 181	30 / 161	52 / 139	Saturday	88 / 103	101 / 90	Sunday	Sunday	Holiday	180 / 11		9
10		Saturday	31 / 160	53 / 138	Sunday	89 / 102	102 / 89	122 / 69	141 / 50	Holiday	Saturday		10
11		Sunday	32 / 159	54 / 137	73 / 118	90 / 101	Saturday	123 / 68	142 / 49	Holiday	Sunday		11
12		11 / 180	33 / 158	Saturday	74 / 117	91 / 100	Sunday	124 / 67	143 / 48	Saturday	181 / 10		12
13	Saturday	12 / 179	34 / 157	Sunday	75 / 116	92 / 99	103 / 88	125 / 66	144 / 47	Sunday	182 / 9		13
14	Sunday	13 / 178	Saturday	Holiday	76 / 115	Saturday	104 / 87	126 / 65	145 / 46	161 / 30	183 / 8	Saturday	14
15		14 / 177	Sunday	Holiday	77 / 114	Sunday	105 / 86	Saturday	Saturday	162 / 29	184 / 7	Sunday	15
16		15 / 176	35 / 156	55 / 136	Saturday	93 / 98	106 / 85	Sunday	Sunday	163 / 28	185 / 6		16
17		Saturday	36 / 155	56 / 135	Sunday	94 / 97	107 / 84	Holiday	146 / 45	164 / 27	Saturday		17
18		Sunday	37 / 154	57 / 134	78 / 113	95 / 96	Saturday	127 / 64	147 / 44	165 / 26	Sunday		18
19		16 / 175	38 / 153	Saturday	79 / 112	96 / 95	Sunday	128 / 63	148 / 43	Saturday	186 / 5		19
20	Saturday	17 / 174	39 / 152	Sunday	80 / 111	97 / 94	Holiday	129 / 62	149 / 42	Sunday	187 / 4		20
21	Sunday	18 / 173	Saturday	58 / 133	81 / 110	Saturday	108 / 83	130 / 61	150 / 41	166 / 25	188 / 3	Saturday	21
22		19 / 172	Sunday	59 / 132	82 / 109	Sunday	109 / 82	Saturday	Saturday	167 / 24	189 / 2	Sunday	22
23		20 / 171	40 / 151	60 / 131	Saturday	Holiday	110 / 81	Sunday	Sunday	168 / 23	190 / 1		23
24		Saturday	41 / 150	61 / 130	Sunday	Holiday	111 / 80	131 / 60	151 / 40	169 / 22	Saturday		24
25		Sunday	42 / 149	62 / 129	Holiday	Holiday	Saturday	132 / 59	152 / 39	170 / 21	Sunday		25
26		21 / 170	43 / 148	Saturday	Holiday	Holiday	Sunday	133 / 58	153 / 38	Saturday	Holiday		26
27	Saturday	22 / 169	44 / 147	Sunday	Holiday	Holiday	112 / 79	134 / 57	154 / 37	Sunday			27
28	Sunday	23 / 168	Saturday	63 / 128	Holiday	Saturday	113 / 78	135 / 56	155 / 36	171 / 20		Saturday	28
29	1 / 190	24 / 167	Sunday	64 / 127	Holiday	Sunday	114 / 77		Saturday	172 / 19		Sunday	29
30	2 / 189	25 / 166	45 / 146	65 / 126	Saturday	Holiday	115 / 76		Sunday	173 / 18			30
31	3 / 188	Saturday		66 / 125		Holiday	116 / 75		156 / 35		Saturday		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	3	22	20	21	16	15	19	19	21	17	17	0	190

No Work/No Pay

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

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

188 DAY EMPLOYEE WORK CALENDAR FOR 2024-25 FOOD SERVICE MGR-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		6 / 183	Sunday	47 / 142	67 / 122	Sunday	Holiday	Saturday	Saturday	155 / 34	172 / 17	Sunday	1
2		7 / 182	Holiday	48 / 141	Saturday	83 / 106	Holiday	Sunday	Sunday	156 / 33	173 / 16		2
3		Saturday	No Work	49 / 140	Sunday	84 / 105	Holiday	117 / 72	No Work	157 / 32	Saturday		3
4	Holiday	Sunday	28 / 161	50 / 139	68 / 121	85 / 104	Saturday	118 / 71	135 / 54	158 / 31	Sunday		4
5		8 / 181	29 / 160	Saturday	69 / 120	86 / 103	Sunday	119 / 70	136 / 53	Saturday	174 / 15		5
6	Saturday	9 / 180	30 / 159	Sunday	70 / 119	87 / 102	98 / 91	120 / 69	137 / 52	Sunday	175 / 14		6
7	Sunday	10 / 179	Saturday	51 / 138	71 / 118	Saturday	99 / 90	121 / 68	138 / 51	Holiday	176 / 13	Saturday	7
8		11 / 178	Sunday	52 / 137	72 / 117	Sunday	100 / 89	Saturday	Saturday	Holiday	177 / 12	Sunday	8
9		12 / 177	31 / 158	53 / 136	Saturday	88 / 101	101 / 88	Sunday	Sunday	Holiday	178 / 11		9
10		Saturday	32 / 157	54 / 135	Sunday	89 / 100	102 / 87	122 / 67	139 / 50	Holiday	Saturday		10
11		Sunday	33 / 156	55 / 134	73 / 116	90 / 99	Saturday	123 / 66	140 / 49	Holiday	Sunday		11
12		13 / 176	34 / 155	Saturday	74 / 115	91 / 98	Sunday	124 / 65	141 / 48	Saturday	179 / 10		12
13	Saturday	14 / 175	35 / 154	Sunday	75 / 114	92 / 97	103 / 86	125 / 64	142 / 47	Sunday	180 / 9		13
14	Sunday	15 / 174	Saturday	Holiday	76 / 113	Saturday	104 / 85	126 / 63	143 / 46	159 / 30	181 / 8	Saturday	14
15		16 / 173	Sunday	Holiday	77 / 112	Sunday	105 / 84	Saturday	Saturday	160 / 29	182 / 7	Sunday	15
16		17 / 172	36 / 153	No Work	Saturday	93 / 96	106 / 83	Sunday	Sunday	161 / 28	183 / 6		16
17		Saturday	37 / 152	56 / 133	Sunday	94 / 95	107 / 82	Holiday	144 / 45	162 / 27	Saturday		17
18		Sunday	38 / 151	57 / 132	78 / 111	95 / 94	Saturday	No Work	145 / 44	163 / 26	Sunday		18
19		18 / 171	39 / 150	Saturday	79 / 110	96 / 93	Sunday	127 / 62	146 / 43	Saturday	184 / 5	Holiday	19
20	Saturday	19 / 170	40 / 149	Sunday	80 / 109	97 / 92	Holiday	128 / 61	147 / 42	Sunday	185 / 4		20
21	Sunday	20 / 169	Saturday	58 / 131	81 / 108	Saturday	108 / 81	129 / 60	148 / 41	164 / 25	186 / 3	Saturday	21
22		21 / 168	Sunday	59 / 130	82 / 107	Sunday	109 / 80	Saturday	Saturday	165 / 24	187 / 2	Sunday	22
23	1 / 188	22 / 167	41 / 148	60 / 129	Saturday	Holiday	110 / 79	Sunday	Sunday	166 / 23	188 / 1		23
24	2 / 187	Saturday	42 / 147	61 / 128	Sunday	Holiday	111 / 78	130 / 59	149 / 40	167 / 22	Saturday		24
25	3 / 186	Sunday	43 / 146	62 / 127	Holiday	Holiday	Saturday	131 / 58	150 / 39	168 / 21	Sunday		25
26	No Work	23 / 166	44 / 145	Saturday	Holiday	Holiday	Sunday	132 / 57	151 / 38	Saturday	Holiday		26
27	Saturday	24 / 165	45 / 144	Sunday	Holiday	Holiday	112 / 77	133 / 56	152 / 37	Sunday			27
28	Sunday	25 / 164	Saturday	63 / 126	Holiday	Saturday	113 / 76	134 / 55	153 / 36	169 / 20		Saturday	28
29	No Work	26 / 163	Sunday	64 / 125	Holiday	Sunday	114 / 75		Saturday	170 / 19		Sunday	29
30	4 / 185	27 / 162	46 / 143	65 / 124	Saturday	Holiday	115 / 74		Sunday	171 / 18			30
31	5 / 184	Saturday		66 / 123		Holiday	116 / 73		154 / 35		Saturday		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	22	19	20	16	15	19	18	20	17	17	0	188

No Work/No Pay

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

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

184 DAY EMPLOYEE WORK CALENDAR FOR 2024-25-DRAFT

					Holiday		Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**4 / 181**	**Sunday**	45 / 140	66 / 119	**Sunday**	Holiday	**Saturday**	**Saturday**	151 / 34	168 / 17	**Sunday**	1
2		**5 / 180**	Holiday	46 / 139	**Saturday**	81 / 104	Holiday	**Sunday**	**Sunday**	152 / 33	169 / 16		2
3		**Saturday**	**No Work**	47 / 138	**Sunday**	82 / 103	Holiday	114 / 71	**No Work**	153 / 32	**Saturday**		3
4	Holiday	**Sunday**	**26 / 159**	48 / 137	67 / 118	83 / 102	**Saturday**	115 / 70	**No Work**	154 / 31	**Sunday**		4
5		6 / 179	27 / 158	**Saturday**	**No Work**	84 / 101	**Sunday**	116 / 69	132 / 53	**Saturday**	170 / 15		5
6	**Saturday**	7 / 178	28 / 157	**Sunday**	68 / 117	85 / 100	**No Work**	117 / 68	133 / 52	**Sunday**	171 / 14		6
7	**Sunday**	8 / 177	**Saturday**	49 / 136	69 / 116	**Saturday**	96 / 89	118 / 67	134 / 51	Holiday	172 / 13	**Saturday**	7
8		9 / 176	**Sunday**	50 / 135	70 / 115	**Sunday**	97 / 88	**Saturday**	**Saturday**	Holiday	173 / 12	**Sunday**	8
9		10 / 175	29 / 156	51 / 134	**Saturday**	86 / 99	98 / 87	**Sunday**	**Sunday**	Holiday	174 / 11		9
10		**Saturday**	30 / 155	52 / 133	**Sunday**	87 / 98	99 / 86	119 / 66	135 / 50	Holiday	**Saturday**		10
11		**Sunday**	31 / 154	53 / 132	71 / 114	88 / 97	**Saturday**	120 / 65	136 / 49	Holiday	**Sunday**		11
12		11 / 174	32 / 153	**Saturday**	72 / 113	89 / 96	**Sunday**	121 / 64	137 / 48	**Saturday**	175 / 10		12
13	**Saturday**	12 / 173	33 / 152	**Sunday**	73 / 112	90 / 95	100 / 85	122 / 63	138 / 47	**Sunday**	176 / 9		13
14	**Sunday**	13 / 172	**Saturday**	Holiday	74 / 111	**Saturday**	101 / 84	123 / 62	139 / 46	155 / 30	177 / 8	**Saturday**	14
15		14 / 171	**Sunday**	Holiday	75 / 110	**Sunday**	102 / 83	**Saturday**	**Saturday**	156 / 29	178 / 7	**Sunday**	15
16		15 / 170	34 / 151	**54 / 131**	**Saturday**	91 / 94	103 / 82	**Sunday**	**Sunday**	157 / 28	179 / 6		16
17		**Saturday**	35 / 150	55 / 130	**Sunday**	92 / 93	104 / 81	Holiday	140 / 45	158 / 27	**Saturday**		17
18		**Sunday**	36 / 149	56 / 129	76 / 109	93 / 92	**Saturday**	**No Work**	141 / 44	159 / 26	**Sunday**		18
19		16 / 169	37 / 148	**Saturday**	77 / 108	94 / 91	**Sunday**	124 / 61	142 / 43	**Saturday**	180 / 5	Holiday	19
20	**Saturday**	17 / 168	38 / 147	**Sunday**	78 / 107	95 / 90	Holiday	125 / 60	143 / 42	**Sunday**	181 / 4		20
21	**Sunday**	18 / 167	**Saturday**	57 / 128	79 / 106	**Saturday**	105 / 80	126 / 59	144 / 41	160 / 25	182 / 3	**Saturday**	21
22		19 / 166	**Sunday**	58 / 127	80 / 105	**Sunday**	106 / 79	**Saturday**	**Saturday**	161 / 24	183 / 2	**Sunday**	22
23		20 / 165	39 / 146	59 / 126	**Saturday**	Holiday	107 / 78	**Sunday**	**Sunday**	162 / 23	**184 / 1**		23
24		**Saturday**	40 / 145	60 / 125	**Sunday**	Holiday	108 / 77	127 / 58	145 / 40	163 / 22	**Saturday**		24
25		**Sunday**	41 / 144	61 / 124	Holiday	Holiday	**Saturday**	128 / 57	146 / 39	164 / 21	**Sunday**		25
26		21 / 164	42 / 143	**Saturday**	Holiday	Holiday	**Sunday**	129 / 56	147 / 38	**Saturday**	Holiday		26
27	**Saturday**	22 / 163	43 / 142	**Sunday**	Holiday	Holiday	109 / 76	130 / 55	148 / 37	**Sunday**			27
28	**Sunday**	23 / 162	**Saturday**	62 / 123	Holiday	**Saturday**	110 / 75	131 / 54	149 / 36	165 / 20		**Saturday**	28
29	**1 / 184**	24 / 161	**Sunday**	63 / 122	Holiday	**Sunday**	111 / 74		**Saturday**	166 / 19		**Sunday**	29
30	**2 / 183**	25 / 160	44 / 141	64 / 121	**Saturday**	Holiday	112 / 73		**Sunday**	167 / 18			30
31	**3 / 182**	**Saturday**		65 / 120		Holiday	113 / 72		150 / 35		**Saturday**		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	3	22	19	21	15	15	18	19	19	17	17	0	**185**

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 2024-25 TRANSPORTATION-DRAFT

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

180 DAY EMPLOYEE WORK CALENDAR FOR 2024-25-DRAFT

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

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

2024-25
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

2024-2025 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, Non-CDL	24	A - 184
Bus Driver, Part-Time	24	A - 184 Hrly
Bus Driver, Trainee	24	A - 184 Hrly
Bus Driver, Trainee Non-CDL	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
Digital Print Operator	25	A - 235
Dispatcher, Transportation	25	A - 235
District Chef	29	A - 210
Educational Interpreter	28	A - 190
Electronic Technician	27	A - 235
Environmental Technician	28	A - 235
Fleet Mechanic	25	A - 235
Fleet Mechanic	26	A - 235
Fleet Mechanic	27	A - 235
Food Service Manager 1	26	SNP 188
Food Service Manager 2	27	SNP 188
Food Service Worker	NA	SNP 180
Hazardous Materials Specialist	28	A - 235
Instructional Paraprofessional - Pre-K	NA	Pre-K 184
Instructional/Media Paraprofessional	22	A - 184
Inventory Processor Property Control	23	A - 235

Job Title	Grade	Scale
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 180
Parent Liaison	22	A - 184
Physical Therapy Assistant	28	A - 190
Production Chef	NA	SNP 180
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
Registered Behavior Technician	22	A - 184
Registered Behavior Technician BSP/Para	22	A - 210
Registered Behavior Tech BSP/Para - SEC	22	A - 210
Registrar	25	A - 210
Residency Verification Specialist	28	A - 190
School Data Clerk	25	A - 220
School Police Investigator	28	A - 220
School Police Officer	28	A - 205
School Police Officer	28	A - 235
School Technology Specialist	28	A - 190
School Technology Specialist	28	A - 220
Senior Campus Security Associate	26	A - 235
Specialist 1	27	A - 235
Specialist 2	28	A - 235
Speech-Language Pathologist Assistant	28	A - 190
Supervisor, Campus Security Associates	28	A - 235
Supervisor, Printing	28	A - 235
Supply Person - Warehouse	23	A - 235
Technical Support Specialist II	28	A - 235
Trades Helper	24	A - 235
Training Specialist, SNP	28	A - 235
Transition Coach	28	A - 190
Transportation Assistant	22	A - 184
Videographer	27	A - 235

DRAFT - 4.5% Increase to hourly rate

Fulton County Board of Education
2024-2025 Non-Teaching Salary Schedule
Salary Scale A - Professional
Page 1

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Grade	Step 1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
23	$18.46	$18.98	$19.51	$20.05	$20.62	$21.20	$21.79	$22.39	$23.03	$23.67	$24.33	$25.02	$25.72	$26.44	$27.18	$27.94	$28.72	$29.53	$30.35	$31.20	$32.07	$32.97	$33.89
	$ 34,708	$ 35,677	$ 36,688	$ 37,699	$ 38,773	$ 39,847	$ 40,963	$ 42,101	$ 43,301	$ 44,502	$ 45,744	$ 47,029	$ 48,356	$ 49,704	$ 51,094	$ 52,526	$ 54,000	$ 55,517	$ 57,054	$ 58,655	$ 60,297	$ 61,982	$ 63,709
24	$19.25	$19.80	$20.34	$20.90	$21.50	$22.10	$22.72	$23.36	$24.01	$24.68	$25.37	$26.08	$26.82	$27.57	$28.34	$29.13	$29.94	$30.78	$31.64	$32.53	$33.44	$34.37	$35.34
	$ 36,183	$ 37,215	$ 38,247	$ 39,300	$ 40,416	$ 41,553	$ 42,712	$ 43,912	$ 45,134	$ 46,397	$ 47,703	$ 49,030	$ 50,420	$ 51,831	$ 53,284	$ 54,758	$ 56,296	$ 57,875	$ 59,476	$ 61,161	$ 62,867	$ 64,615	$ 66,447
25	$21.11	$21.70	$22.30	$22.93	$23.57	$24.23	$24.91	$25.61	$26.34	$27.05	$27.82	$28.60	$29.40	$30.22	$31.08	$31.94	$32.83	$33.75	$34.69	$35.67	$36.67	$37.70	$38.75
	$ 39,679	$ 40,795	$ 41,932	$ 43,112	$ 44,312	$ 45,555	$ 46,839	$ 48,145	$ 49,514	$ 50,862	$ 52,294	$ 53,768	$ 55,264	$ 56,822	$ 58,423	$ 60,045	$ 61,730	$ 63,457	$ 65,226	$ 67,058	$ 68,932	$ 70,870	$ 72,850
26	$23.26	$23.90	$24.57	$25.26	$25.97	$26.68	$27.44	$28.21	$28.99	$29.82	$30.65	$31.50	$32.39	$33.29	$34.23	$35.19	$36.17	$37.18	$38.22	$39.29	$40.40	$41.53	$42.68
	$ 43,722	$ 44,923	$ 46,187	$ 47,492	$ 48,819	$ 50,167	$ 51,578	$ 53,031	$ 54,506	$ 56,064	$ 57,623	$ 59,223	$ 60,887	$ 62,593	$ 64,352	$ 66,152	$ 68,006	$ 69,901	$ 71,860	$ 73,861	$ 75,946	$ 78,073	$ 80,242
27	$25.89	$26.62	$27.37	$28.13	$28.91	$29.72	$30.57	$31.42	$32.30	$33.19	$34.13	$35.09	$36.07	$37.07	$38.11	$39.19	$40.28	$41.42	$42.57	$43.77	$44.99	$46.24	$47.54
	$ 48,672	$ 50,041	$ 51,452	$ 52,884	$ 54,358	$ 55,875	$ 57,475	$ 59,076	$ 60,719	$ 62,403	$ 64,173	$ 65,963	$ 67,816	$ 69,691	$ 71,649	$ 73,671	$ 75,735	$ 77,862	$ 80,031	$ 82,285	$ 84,581	$ 86,939	$ 89,382
28	$28.97	$29.78	$30.62	$31.47	$32.35	$33.26	$34.19	$35.14	$36.13	$37.15	$38.18	$39.25	$40.35	$41.48	$42.64	$43.84	$45.06	$46.33	$47.62	$48.96	$50.32	$51.74	$53.18
	$ 54,459	$ 55,980	$ 57,559	$ 59,160	$ 60,824	$ 62,530	$ 64,278	$ 66,068	$ 67,921	$ 69,838	$ 71,776	$ 73,797	$ 75,861	$ 77,989	$ 80,158	$ 82,411	$ 84,707	$ 87,108	$ 89,530	$ 92,036	$ 94,606	$ 97,280	$ 99,976

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Grade	Step 1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	21	23	24	25	26
25	$21.11	$21.70	$22.30	$22.93	$23.57	$24.23	$24.91	$25.61	$26.34	$27.05	$27.82	$28.60	$29.40	$30.22	$31.08	$31.94	$32.83	$33.75	$34.69	$35.67	$36.67	$37.70	$38.75
	$ 37,146	$ 38,191	$ 39,256	$ 40,360	$ 41,484	$ 42,647	$ 43,850	$ 45,072	$ 46,354	$ 47,616	$ 48,956	$ 50,336	$ 51,736	$ 53,195	$ 54,694	$ 56,212	$ 57,789	$ 59,406	$ 61,062	$ 62,778	$ 64,532	$ 66,346	$ 68,200
28	$28.97	$29.78	$30.62	$31.47	$32.35	$33.26	$34.19	$35.14	$36.13	$37.15	$38.18	$39.25	$40.35	$41.48	$42.64	$43.84	$45.06	$46.33	$47.62	$48.96	$50.32	$51.74	$53.18
	$ 50,987	$ 52,407	$ 53,885	$ 55,384	$ 56,942	$ 58,539	$ 60,175	$ 61,851	$ 63,586	$ 65,380	$ 67,194	$ 69,087	$ 71,019	$ 73,011	$ 75,041	$ 77,151	$ 79,300	$ 81,548	$ 83,815	$ 86,162	$ 88,567	$ 91,071	$ 93,595

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Grade	Step 1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
25	$21.11	$21.70	$22.30	$22.93	$23.57	$24.23	$24.91	$25.61	$26.34	$27.05	$27.82	$28.60	$29.40	$30.22	$31.08	$31.94	$32.83	$33.75	$34.69	$35.67	$36.67	$37.70	$38.75
	$ 35,458	$ 36,455	$ 37,471	$ 38,525	$ 39,598	$ 40,708	$ 41,857	$ 43,023	$ 44,247	$ 45,451	$ 46,731	$ 48,048	$ 49,385	$ 50,777	$ 52,208	$ 53,657	$ 55,163	$ 56,706	$ 58,287	$ 59,924	$ 61,599	$ 63,331	$ 65,100
29	$37.95	$39.01	$40.11	$41.23	$42.38	$43.57	$44.80	$46.05	$47.33	$48.66	$50.02	$51.43	$52.85	$54.34	$55.86	$57.42	$59.04	$60.70	$62.39	$64.13	$65.93	$67.78	$69.67
	$ 63,763	$ 65,533	$ 67,377	$ 69,259	$ 71,198	$ 73,192	$ 75,263	$ 77,371	$ 79,516	$ 81,756	$ 84,033	$ 86,404	$ 88,795	$ 91,298	$ 93,838	$ 96,473	$ 99,183	$101,969	$104,811	$107,747	$110,758	$ 113,863	$117,044

"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 - 4.5% Increase to hourly rate

Fulton County Board of Education
2024-2025 Non-Teaching Salary Schedule
Salary Scale A - Professional
Page 2

		Step																						
	Grade	1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
190	24	$19.25	$19.80	$20.34	$20.90	$21.50	$22.10	$22.72	$23.36	$24.01	$24.68	$25.37	$26.08	$26.82	$27.57	$28.34	$29.13	$29.94	$30.78	$31.64	$32.53	$33.44	$34.37	$35.34
		$ 29,254	$ 30,088	$ 30,923	$ 31,774	$ 32,677	$ 33,596	$ 34,533	$ 35,503	$ 36,491	$ 37,513	$ 38,568	$ 39,641	$ 40,765	$ 41,906	$ 43,081	$ 44,273	$ 45,516	$ 46,793	$ 48,087	$ 49,449	$ 50,828	$ 52,242	$ 53,723
	26	$23.26	$23.90	$24.57	$25.26	$25.97	$26.69	$27.44	$28.21	$28.99	$29.82	$30.65	$31.50	$32.39	$33.29	$34.24	$35.19	$36.17	$37.18	$38.22	$39.29	$40.40	$41.53	$42.68
		$ 35,350	$ 36,321	$ 37,342	$ 38,398	$ 39,471	$ 40,568	$ 41,701	$ 42,876	$ 44,068	$ 45,328	$ 46,589	$ 47,883	$ 49,228	$ 50,607	$ 52,037	$ 53,485	$ 54,983	$ 56,516	$ 58,099	$ 59,717	$ 61,403	$ 63,123	$ 64,877
	27	$25.89	$26.62	$27.37	$28.13	$28.91	$29.72	$30.57	$31.42	$32.30	$33.19	$34.13	$35.09	$36.07	$37.07	$38.11	$39.19	$40.28	$41.42	$42.57	$43.77	$44.99	$46.24	$47.54
		$ 39,352	$ 40,458	$ 41,599	$ 42,757	$ 43,949	$ 45,175	$ 46,469	$ 47,763	$ 49,092	$ 50,454	$ 51,884	$ 53,332	$ 54,830	$ 56,346	$ 57,929	$ 59,564	$ 61,233	$ 62,952	$ 64,706	$ 66,528	$ 68,384	$ 70,291	$ 72,267
	28	$28.97	$29.78	$30.62	$31.47	$32.35	$33.26	$34.19	$35.14	$36.13	$37.15	$38.18	$39.25	$40.35	$41.48	$42.64	$43.84	$45.06	$46.33	$47.62	$48.96	$50.32	$51.74	$53.18
		$ 44,034	$ 45,260	$ 46,537	$ 47,832	$ 49,177	$ 50,556	$ 51,969	$ 53,417	$ 54,915	$ 56,468	$ 58,031	$ 59,666	$ 61,335	$ 63,055	$ 64,808	$ 66,630	$ 68,486	$ 70,428	$ 72,386	$ 74,412	$ 76,490	$ 78,652	$ 80,832

Transportation Assistants (22) & Bus Drivers (24)

		Step																						
	Grade	1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
184	22	$18.46	$18.98	$19.51	$20.05	$20.62	$21.20	$21.79	$22.39	$23.03	$23.67	$24.33	$25.02	$25.72	$26.44	$27.18	$27.94	$28.72	$29.53	$30.35	$31.20	$32.07	$32.97	$33.89
		$ 20,382	$ 20,951	$ 21,544	$ 22,138	$ 22,769	$ 23,400	$ 24,055	$ 24,723	$ 25,428	$ 26,133	$ 26,863	$ 27,617	$ 28,396	$ 29,188	$ 30,004	$ 30,845	$ 31,711	$ 32,601	$ 33,504	$ 34,444	$ 35,409	$ 36,398	$ 37,412
	24	$23.54	$24.09	$24.42	$24.65	$25.25	$25.84	$26.47	$27.12	$27.77	$28.45	$29.16	$29.88	$30.61	$31.37	$32.15	$32.95	$33.76	$34.62	$35.48	$36.39	$37.29	$38.26	$39.22
		$ 25,984	$ 26,591	$ 26,962	$ 27,209	$ 27,877	$ 28,532	$ 29,225	$ 29,942	$ 30,659	$ 31,414	$ 32,193	$ 32,985	$ 33,789	$ 34,630	$ 35,495	$ 36,373	$ 37,276	$ 38,216	$ 39,168	$ 40,170	$ 41,172	$ 42,236	$ 43,299

Notes:

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

Paraprofessionals, Parent Liaisons, Clinic Assistants

		Step																						
	Grade	1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
184	22	$18.98	$19.99	$20.50	$21.05	$21.59	$22.15	$22.73	$23.33	$23.94	$24.57	$25.23	$25.90	$26.57	$27.27	$28.01	$28.75	$29.52	$30.29	$31.11	$31.94	$32.79	$33.66	$33.89
		$ 27,934	$ 29,427	$ 30,180	$ 30,980	$ 31,780	$ 32,611	$ 33,457	$ 34,349	$ 35,241	$ 36,164	$ 37,133	$ 38,118	$ 39,117	$ 40,148	$ 41,225	$ 42,317	$ 43,455	$ 44,594	$ 45,793	$ 47,009	$ 48,270	$ 49,547	$ 49,885

Building Custodians

		Step																						
	Grade	1 - 4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
235	20	$18.46	$18.98	$19.51	$20.05	$20.62	$21.20	$21.79	$22.39	$23.03	$23.67	$24.33	$25.02	$25.72	$26.44	$27.18	$27.94	$28.72	$29.53	$30.35	$31.20	$32.07	$32.97	$33.89
		$ 34,708	$ 35,677	$ 36,688	$ 37,699	$ 38,773	$ 39,847	$ 40,963	$ 42,101	$ 43,301	$ 44,502	$ 45,744	$ 47,029	$ 48,356	$ 49,704	$ 51,094	$ 52,526	$ 54,000	$ 55,517	$ 57,054	$ 58,655	$ 60,297	$ 61,982	$ 63,709
	23	$21.31	$21.91	$22.53	$23.16	$23.81	$24.48	$25.15	$25.86	$26.58	$27.32	$28.10	$28.88	$29.69	$30.52	$31.38	$32.25	$33.15	$34.09	$35.04	$36.03	$37.02	$38.07	$39.13
		$ 40,058	$ 41,195	$ 42,353	$ 43,533	$ 44,754	$ 46,018	$ 47,282	$ 48,609	$ 49,978	$ 51,368	$ 52,821	$ 54,295	$ 55,811	$ 57,370	$ 58,992	$ 60,634	$ 62,319	$ 64,088	$ 65,879	$ 67,732	$ 69,606	$ 71,565	$ 73,566
	25	$24.23	$24.91	$25.61	$26.31	$27.05	$27.82	$28.59	$29.40	$30.22	$31.08	$31.94	$32.82	$33.75	$34.69	$35.67	$36.67	$37.70	$38.75	$39.84	$40.96	$42.09	$43.28	$44.49
		$ 45,555	$ 46,839	$ 48,145	$ 49,472	$ 50,862	$ 52,294	$ 53,747	$ 55,264	$ 56,822	$ 58,423	$ 60,045	$ 61,708	$ 63,457	$ 65,226	$ 67,058	$ 68,932	$ 70,870	$ 72,850	$ 74,893	$ 76,999	$ 79,126	$ 81,358	$ 83,633

"No Work" Days

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Draft - 4.5% Increase
Admin Step

Fulton County Board of Education
2024-2025
Non-Teaching Salary Schedule

Registered Behavior Technician/Paraprofessional Behavioral Support Program

		Step																						
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
210	22	$ 18.46	$ 18.98	$ 19.51	$ 20.05	$ 20.62	$ 21.20	$ 21.79	$ 22.39	$ 23.03	$ 23.67	$ 24.33	$ 25.02	$ 25.72	$ 26.44	$ 27.18	$ 27.94	$ 28.72	$ 29.53	$ 30.35	$ 31.20	$ 32.07	$ 32.97	$ 33.89
		$ 31,016	$ 31,882	$ 32,785	$ 33,688	$ 34,648	$ 35,608	$ 36,606	$ 37,622	$ 38,695	$ 39,767	$ 40,878	$ 42,026	$ 43,212	$ 44,416	$ 45,658	$ 46,938	$ 48,255	$ 49,611	$ 50,984	$ 52,415	$ 53,883	$ 55,388	$ 56,932

"No Work" Days

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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 - FY24 Annual Salary Increased by $5,000
Increased salary 4.5%

Fulton County Board of Education

FY25 School Police Salary Schedule Draft

School Police Officers

Step

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
205	28	$ 32.16	$ 32.96	$ 33.80	$ 34.65	$ 35.54	$ 36.45	$ 37.38	$ 38.33	$ 39.31	$ 40.34	$ 41.36	$ 42.44	$ 43.54	$ 44.67	$ 45.82	$ 47.02	$ 48.24	$ 49.52	$ 50.81	$ 52.14	$ 53.51	$ 54.93	$ 56.36
		$ 52,736	$ 54,059	$ 55,436	$ 56,833	$ 58,284	$ 59,772	$ 61,297	$ 62,859	$ 64,476	$ 66,151	$ 67,838	$ 69,601	$ 71,402	$ 73,258	$ 75,150	$ 77,116	$ 79,118	$ 81,213	$ 83,326	$ 85,512	$ 87,753	$ 90,087	$ 92,438

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
220	28	$ 31.94	$ 32.75	$ 33.59	$ 34.44	$ 35.32	$ 36.23	$ 37.16	$ 38.11	$ 39.10	$ 40.12	$ 41.15	$ 42.22	$ 43.32	$ 44.45	$ 45.61	$ 46.80	$ 48.03	$ 49.30	$ 50.59	$ 51.92	$ 53.29	$ 54.71	$ 56.15
		$ 56,212	$ 57,632	$ 59,110	$ 60,609	$ 62,167	$ 63,764	$ 65,400	$ 67,076	$ 68,811	$ 70,605	$ 72,419	$ 74,312	$ 76,244	$ 78,236	$ 80,266	$ 82,376	$ 84,525	$ 86,773	$ 89,040	$ 91,387	$ 93,792	$ 96,296	$ 98,820

	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
235	28	$ 31.75	$ 32.56	$ 33.40	$ 34.25	$ 35.13	$ 36.04	$ 36.97	$ 37.92	$ 38.91	$ 39.93	$ 40.96	$ 42.03	$ 43.13	$ 44.26	$ 45.42	$ 46.62	$ 47.84	$ 49.11	$ 50.40	$ 51.73	$ 53.10	$ 54.52	$ 55.96
		$ 59,684	$ 61,205	$ 62,784	$ 64,385	$ 66,049	$ 67,755	$ 69,503	$ 71,293	$ 73,146	$ 75,063	$ 77,001	$ 79,022	$ 81,086	$ 83,214	$ 85,383	$ 87,636	$ 89,932	$ 92,333	$ 94,755	$ 97,261	$ 99,831	$ 102,505	$ 105,201

"No Work" Days

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DRAFT

2024-2025 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
Analyst Service Desk	29	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 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 Human Resources Officer	39	B - 235
Chief Information Officer	39	B - 235
Chief of Staff	39	B - 235
Chief Operations Officer	39	B - 235
Cluster School Nurse	29	B - 190
Coord Academics	Coord 32	B - 235
Coord Accountability	Coord 32	B - 235
Coord Accounting Services	Coord 32	B - 235
Coord Accounts Payable	Coord 32	B - 235
Coord ADA Compliance & Administration	Coord 32	B - 235
Coord Architecture & Engineering	Coord 32	B - 235
Coord Assessment	Coord 32	B - 235
Coord Asset Management	Coord 32	B - 235
Coord Benefits	Coord 32	B - 235
Coord Budget Services	Coord 32	B - 235
Coord Continuous Improvement, Academics	Coord 32	B - 235
Coord CTAE	Coord 32	B - 235
Coord Data Utilization	Coord 32	B - 235
Coord Early Childhood	Coord 32	B - 235
Coord HR & Org Management	Coord 32	B - 235
Coord K-8 School Counseling	Coord 32	B - 235
Coord Employee Time Management	Coord 32	B - 235
Coord Enterprise Applications	Coord 32	B - 235
Coord Environmental Services	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 HRIS	Coord 32	B - 235
Coord HVAC Maintenance	Coord 32	B - 235
Coord Infrastructure Administration	Coord 32	B - 235
Coord Innovative Curriculum & Instruction	Coord 32	B - 235
Coord Internal Affairs	Coord 32	B - 235
Coord Intervention Services	Coord 32	B - 235
Coord IT Strategy and Metrics	Coord 32	B - 235
Coord IT Training and Support	Coord 32	B - 235
Coord Learning & Development	Coord 32	B - 235
Coord Local School Accounting	Coord 32	B - 235
Coord Maintenance	Coord 32	B - 235
Coord Master Scheduling Support	Coord 31	B - 235
Coord Network Administration	Coord 32	B - 235
Coord Operational Planning	Coord 32	B - 235
Coord Operations Support	Coord 32	B - 235

Job Title	Grade	Scale
Coord Payroll	Coord 32	B - 235
Coord Performing Arts	Coord 32	B - 235
Coord Personnel Investigations	Coord 32	B - 235
Coord Portables & Renovations	Coord 32	B - 235
Coord Project Manager, Information Tech	Coord 32	B - 235
Coord Records Management	Coord 32	B - 235
Coord SAP Payroll and Benefits	Coord 32	B - 235
Coord SAP S/4 Administrator	Coord 32	B - 235
Coord School Nutrition Program	Coord 32	B - 235
Coor School Psychological Services	Coord 32	B - 235
Coord School Technology Support	Coord 32	B - 235
Coord Section 504	Coord 32	B - 235
Coord Security Systems	Coord 32	B - 235
Coord Services for Exceptional Children	Coord 32	B - 235
Coord ERP Solutions	Coord 32	B - 235
Coord Social Work Services	Coord 32	B - 235
Coord Special Instructional Programs	Coord 32	B - 235
Coord Specialized Behavioral Programs	Coord 32	B - 235
Coord SEC Specialized Behavioral Programs	Coord 32	B - 235
Coord State Reporting-SIS	Coord 31	B - 235
Coord, Student Discipline/Title IX	Coord 32	B - 235
Coord Student Information Support Services	Coord 32	B - 235
Coord Student Information Technology Svcs	Coord 32	B - 235
Coord Technology Services Support	Coord 32	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	Coord 32	B - 235
Coord World Languages	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 Human Resources Officer	38	B - 235
Deputy Chief Information Officer	38	B - 235
Deputy Chief Operations Officer	38	B - 235
Developer	31	B - 235
Dir Accelerated and Extended Programming	33	B - 235
Dir Applied Learning and Design	33	B - 235
Dir Assessment	34	B - 235
Dir Athletics	34	B - 235
Dir Attendance Improvement	34	B - 235
Dir Auxiliary Services	34	B - 235
Dir Capital Improvements	34	B - 235
Dir Charter Schools	33	B - 235
Dir College, Career & Student Support	33	B - 235
Dir Community Relations	33	B - 235
Dir Contracting	34	B - 235
Dir CTAE	34	B - 235
Dir Data Utilization	34	B - 235
Dir Data Warehouse	33	B - 235
Dir District Health Services	34	B - 235
Dir English Language Arts	33	B - 235
Dir Facilities Services	34	B - 235
Dir Federal Programs	34	B - 235

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2024-2025 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Dir HRIS	34	B - 235
Dir Human Resources Staffing	34	B - 235
Dir Information & Instruction Applications	34	B - 235
Dir Information Security	34	B - 235
Dir Infrastructure & Network Management	34	B - 235
Dir Instructional Technology	34	B - 235
Dir IT Program Management	34	B - 235
Dir JROTC	MIP	B - 235
Dir Land Management	34	B - 235
Dir Leadership Development	33	B - 235
Dir Literacy	33	B - 235
Dir Maintenance Services	34	B - 235
Dir Mathematics	33	B - 235
Dir Professional Learning	33	B - 235
Dir Principal Coaching	34	B - 235
Dir Process Management	34	B - 235
Dir Program Evaluation	33	B - 235
Dir Retirement Services	34	B - 235
Dir SAFE Centers & Community Engagement	33	B - 235
Dir Safety and Security	34	B - 235
Dir School Governance & Flexibility	33	B - 235
Dir School Improvement, MS	34	B - 235
Dir School Police	34	B - 235
Dir Science	33	B - 235
Dir Services for Exceptional Children	33	B - 235
Dir Social Studies	33	B - 235
Dir Specials	34	B - 235
Dir Strategy Management	33	B - 235
Dir Stud Discipline, Prevention & Intervention	33	B - 235
Dir Student Services	33	B - 235
Dir Technology Support	34	B - 235
Dir Transportation	34	B - 235
Dir UKG Dimensions, Emp. Time & Attendance	34	B - 235
Exec Dir I Academic Programs	35	B - 235
Exec Dir I Accounting Services	35	B - 235
Exec Dir I Budget & Grant Services	35	B - 235
Exec Dir I Contracting	35	B - 235
Exec Dir I Data and Accountability	35	B - 235
Exec Dir I District Program Management	35	B - 235
Exec Dir I Human Resources Operations	35	B - 235
Exec Dir I Operational Plng & Student Assign.	35	B - 235
Exec Dir I Payroll & Benefits	35	B - 235
Exec Dir I Professional Learning & Leadership	35	B - 235
Exec Dir I Recruitment, Retention & Strategy	35	B - 235
Exec Dir I Risk Management	35	B - 235
Exec Dir I Student Supports	35	B - 235
Exec Dir II Board Services	36	B - 235
Exec Dir II Capital Improvements	36	B - 235
Exec Dir II Curriculum	36	B - 235
Exec Dir II Facilities & Maintenance	36	B - 235
Exec Dir II Infrastructure & Operations	36	B - 235
Exec Dir II Internal Affairs	36	B - 235
Exec Dir II School Nutrition Program	36	B - 235
Exec Dir II Strategy & Governance	36	B - 235

Job Title	Grade	Scale
Exec Dir II Svcs for Exceptional Children	36	B - 235
Exec Dir II Transportation	36	B - 235
Facilitator School Governance & Flexibility	30	B - 235
Financial Analyst	29	B - 235
Foreman - Maint/Trans	29	B - 235
Geographic Information Systems Analyst	30	B - 235
Internal Auditor	29	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 Employee Compensation	31	B - 235
Mgr Language Assistance Services	30	B - 235
Mgr Leave Administration	30	B - 235
Mgr Media Relations	30	B - 235
Mgr Onboarding	30	B - 235
Mgr Org Management	31	B - 235
Mgr Substitute Services	30	B - 235
Mgr Web Content	31	B - 235
Museum Curator	30	B - 235
Personnel Investigator	30	B - 235
Program Admin RTI/SST	29	B - 235
Program Evaluation Analyst	30	B - 235
Program Mgr SN Equipment & Projects	29	B - 235
Program Mgr SN Mktg & Communications	29	B - 235
Program Specialist	30	B - 235
Project Manager Facility Alterations	30	B - 235
Project Manager Facilities Services	30	B - 235
Project Manager Information Technology	31	B - 235
Purchasing Agent	31	B - 235
Recruiter	32	B - 235
SAP Basis/Security 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 Internal Auditor	30	B - 235
SQL Administrator	31	B - 235
Supv Maintenance	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
Zone Superintendent	37	B - 235

DRAFT - 4.5% Increase

Fulton County Board of Education
2024-2025 Non-Teaching Salary Schedule
Salary Scale B - Executive

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
235	29	$ 71,349	$ 73,347	$ 75,401	$ 77,512	$ 79,683	$ 81,914	$ 84,208	$ 86,566	$ 88,989	$ 91,481	$ 94,041	$ 96,675	$ 99,382	$ 102,164	$ 105,025	$ 107,966	$ 110,989	$ 114,097
	30	$ 75,760	$ 77,880	$ 80,062	$ 82,304	$ 84,609	$ 86,977	$ 89,412	$ 91,916	$ 94,490	$ 97,136	$ 99,856	$ 102,652	$ 105,526	$ 108,481	$ 111,519	$ 114,641	$ 117,852	$ 121,152
	31	$ 80,995	$ 83,263	$ 85,595	$ 87,991	$ 90,454	$ 92,987	$ 95,590	$ 98,267	$ 101,019	$ 103,847	$ 106,755	$ 109,744	$ 112,817	$ 115,976	$ 119,223	$ 122,562	$ 125,993	$ 129,521
	32	$ 87,126	$ 89,566	$ 92,074	$ 94,651	$ 97,301	$ 100,027	$ 102,827	$ 105,706	$ 108,667	$ 111,708	$ 114,836	$ 118,052	$ 121,358	$ 124,756	$ 128,249	$ 131,840	$ 135,532	$ 139,327
	33	$ 97,515	$ 100,157	$ 102,873	$ 105,665	$ 108,536	$ 111,488	$ 114,523	$ 117,641	$ 120,847	$ 124,142	$ 127,531	$ 131,014	$ 134,594	$ 138,274	$ 142,058	$ 145,948	$ 149,947	$ 154,059
	34	$ 106,038	$ 108,919	$ 111,881	$ 114,926	$ 118,057	$ 121,275	$ 124,583	$ 127,984	$ 131,479	$ 135,072	$ 138,766	$ 142,564	$ 146,469	$ 150,482	$ 154,607	$ 158,848	$ 163,208	$ 167,689
	35	$ 111,231	$ 114,214	$ 117,280	$ 120,432	$ 123,672	$ 127,002	$ 130,427	$ 133,947	$ 137,567	$ 141,287	$ 145,111	$ 149,042	$ 153,083	$ 157,238	$ 161,510	$ 165,899	$ 170,413	$ 175,053
	36	$ 118,852	$ 122,049	$ 125,335	$ 128,712	$ 132,184	$ 135,754	$ 139,424	$ 143,196	$ 147,074	$ 151,060	$ 155,159	$ 159,371	$ 163,702	$ 168,155	$ 172,731	$ 177,435	$ 182,271	$ 187,243
	37	$ 123,173	$ 126,622	$ 130,167	$ 133,812	$ 137,558	$ 141,410	$ 145,369	$ 149,439	$ 153,624	$ 157,925	$ 162,347	$ 166,892	$ 171,564	$ 176,369	$ 181,307	$ 186,383	$ 191,602	$ 196,967
	38	$ 137,919	$ 141,663	$ 145,514	$ 149,471	$ 153,539	$ 157,721	$ 162,020	$ 166,439	$ 170,983	$ 175,653	$ 180,453	$ 185,389	$ 190,464	$ 195,680	$ 201,042	$ 206,554	$ 212,220	$ 218,045
	39	$ 158,774	$ 162,869	$ 167,078	$ 171,405	$ 175,852	$ 180,424	$ 185,125	$ 189,958	$ 194,925	$ 200,032	$ 205,282	$ 210,679	$ 216,227	$ 221,930	$ 227,793	$ 233,820	$ 240,016	$ 246,385

****Disclaimer: The Retention Stipends applied to the Director (Gr. 33 & 34), Asst Sup/Deputy Chief (38), Executive Director (Gr 35 & 36) 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	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
235	31	$ 83,085	$ 85,353	$ 87,685	$ 90,081	$ 92,544	$ 95,077	$ 97,680	$ 100,357	$ 103,109	$ 105,937	$ 108,845	$ 111,834	$ 114,907	$ 118,066	$ 121,313	$ 124,652	$ 128,083	$ 131,611
	32	$ 89,216	$ 91,656	$ 94,164	$ 96,741	$ 99,391	$ 102,117	$ 104,917	$ 107,796	$ 110,757	$ 113,798	$ 116,926	$ 120,142	$ 123,448	$ 126,846	$ 130,339	$ 133,930	$ 137,622	$ 141,417

****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**

School/Cluster Nurse

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
190	29	$ 57,684	$ 59,300	$ 60,960	$ 62,667	$ 64,422	$ 66,225	$ 68,081	$ 69,987	$ 71,947	$ 73,962	$ 76,033	$ 78,162	$ 80,351	$ 82,602	$ 84,914	$ 87,291	$ 89,736	$ 92,249

School Social Workers - School Psychologists

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
195	30	$ 67,865	$ 69,553	$ 71,289	$ 73,073	$ 74,907	$ 76,792	$ 78,729	$ 80,721	$ 82,769	$ 84,874	$ 87,039	$ 89,281	$ 91,620	$ 94,024	$ 96,495	$ 99,035	$ 101,646	$ 104,331

Counselor - Elementary School and Middle School

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
200	30	$ 69,410	$ 71,142	$ 72,921	$ 74,752	$ 76,631	$ 78,564	$ 80,552	$ 82,596	$ 84,696	$ 86,856	$ 89,089	$ 91,421	$ 93,820	$ 96,285	$ 98,819	$ 101,425	$ 104,104	$ 106,857

Counselor - High School

		Step																	
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
205	30	$ 70,957	$ 72,732	$ 74,556	$ 76,431	$ 78,358	$ 80,340	$ 82,377	$ 84,472	$ 86,625	$ 88,846	$ 91,171	$ 93,563	$ 96,022	$ 98,549	$ 101,147	$ 103,817	$ 106,563	$ 109,385

"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

2024-2025 Position Listing

Non-Teaching Salary Schedule
PRINCIPAL/ASSISTANT PRINCIPAL (C) Scale

Job Title	Grade	Scale
Elementary School Assistant Principal	31	C - 235
Elementary School Principal	33	C - 235
High School Assistant Principal	32H	C - 235
High School Principal	35	C - 235
Middle School Assistant Principal	32M	C - 235
Middle School Principal	34	C - 235
Principal, Fulton Academy of Virtual Excellence	34	C - 235

DRAFT - 4.5% increase
Change APs 235 Day

Fulton County Board of Education
2024-2025 Non-Teaching Salary Schedule
Salary Scale C - Principal/Assistant Principal

Principal

		Step															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	33	$ 109,826	$ 112,563	$ 115,377	$ 118,270	$ 121,245	$ 124,302	$ 127,446	$ 130,678	$ 133,998	$ 137,413	$ 140,924	$ 144,532	$ 148,242	$ 152,055	$ 155,976	$ 160,005
	34	$ 120,226	$ 123,210	$ 126,280	$ 129,433	$ 132,675	$ 136,010	$ 139,437	$ 142,960	$ 146,582	$ 150,304	$ 154,132	$ 158,066	$ 162,112	$ 166,269	$ 170,544	$ 174,939
	35	$ 125,546	$ 128,636	$ 131,813	$ 135,079	$ 138,437	$ 141,887	$ 145,435	$ 149,082	$ 152,832	$ 156,687	$ 160,649	$ 164,722	$ 168,910	$ 173,215	$ 177,640	$ 182,188

The salaries above include the stipends - ES $6,000, MS $7500 and HS $9,000

Assistant Principal - High School

		Step															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	32 H	$ 103,826	$ 106,563	$ 109,377	$ 112,270	$ 115,245	$ 118,302	$ 121,446	$ 124,678	$ 127,998	$ 131,413	$ 134,924	$ 138,532	$ 142,242	$ 146,055	$ 149,976	$ 154,005

Assistant Principal - Middle School

		Step															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	32 M	$ 96,434	$ 98,960	$ 101,560	$ 104,231	$ 106,977	$ 109,799	$ 112,701	$ 115,684	$ 118,750	$ 121,902	$ 125,143	$ 128,475	$ 131,899	$ 135,419	$ 139,039	$ 142,759

Assistant Principal - Elementary School

		Step															
	Grade	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
235	31	$ 90,176	$ 92,475	$ 94,845	$ 97,327	$ 99,880	$ 102,504	$ 105,202	$ 107,975	$ 110,826	$ 113,757	$ 116,769	$ 119,866	$ 123,048	$ 126,322	$ 129,685	$ 133,144

"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

2024-25
Teacher
Salary Schedule

Which includes the following Board approved documents:

190 Day Teacher Salary Scale - **Regular**
190 Day Teacher Support Salary Scale – **TSS**
190 Day Teacher Salary Scale – **Special Ed**
210 Day Teacher Salary Scale – **Behavioral Program Teacher**
210 Day Teacher Salary Scale – **Behavioral Program Special Education Teacher**
210 Day Teacher Support Salary Scale – **Behavioral Program Teacher Support**
235 Day Teacher Salary Scale – **Athletic Director**

DRAFT

2024-2025 Position Listing

Teaching Salary Schedules

Job Title	Contract Days	Pay Scale
Administrative Assistant	190	Regular Teacher
Assistant Instructor-JROTC	190	MIP Plus Stipend
Athletic Director	235	Athletic Director
Audiologist	190	SPED
Behavior Intervention Program Teacher	210	Teacher-Behavioral Program
Behavior Intervention Program Teacher - SEC	210	Teacher-Behavioral Program
Behavior Intervention Program SPED Teacher	210	SPED Teacher-Behavioral Programs
Behavioral Program Interventionist	210	TSS-Behavioral Programs
Behavioral Program Interventionist - SEC	210	TSS-Behavioral Programs
Curriculum Support Teacher (CST)	190	TSS
Data Support Specialist (Title I)	190	TSS
Facilitator, School Community	190	Regular Teacher T4 Step 0-11 Only
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
Media and Educational Technology Instructor	190	Regular Teacher
Multi-Tiered System of Supports/504 Support Specialist	190	TSS
Multi-Tiered System of Supports Support-Dispro	190	Regular Teacher
Senior Instructor-JROTC		MIP Plus Stipend
Occupational Therapist	190	SPED
Physical Therapist	190	SPED
Pre-K Diagnostician	190	SPED
Speech Language Pathologist	190	SPED
Support Specialist, CTAE	190	TSS
Support Specialist, Dispro	190	TSS
Support Specialist, Teaching Museum	190	TSS
Support Specialist, Title I	190	TSS
Support Specialist, Title III	190	TSS
Teacher - Adaptive Art, Adaptive PE, Music Therapist	190	SPED
Teacher - CTAE	190	Regular Teacher
Teacher - Pre-Kindergarten	190	Pre-K
Teacher - Regular Classroom	190	Regular Teacher
Teacher - Special Education	190	SPED
Teacher - Tag Intern	190	Regular Teacher

DRAFT - 4.5% Increase

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**	**SEMI-MONTHLY**	**ANNUAL**
0	$2,460	$59,030	$2,704	$64,892	$2,927	$70,245	$3,126	$75,032
1	$2,460	$59,030	$2,704	$64,892	$2,927	$70,245	$3,126	$75,032
2	$2,460	$59,030	$2,704	$64,892	$2,927	$70,245	$3,126	$75,032
3	$2,460	$59,030	$2,704	$64,892	$2,927	$70,245	$3,126	$75,032
4	$2,491	$59,774	$2,730	$65,513	$2,946	$70,714	$3,143	$75,430
5	$2,526	$60,626	$2,777	$66,658	$3,005	$72,123	$3,212	$77,080
6	$2,596	$62,314	$2,848	$68,362	$3,077	$73,844	$3,333	$79,985
7	$2,637	$63,296	$2,902	$69,652	$3,140	$75,361	$3,423	$82,150
8	$2,637	$63,297	$2,904	$69,706	$3,240	$77,754	$3,562	$85,496
9	$2,671	$64,100	$2,982	$71,573	$3,328	$79,864	$3,660	$87,833
10	$2,727	$65,445	$3,043	$73,027	$3,406	$81,741	$3,755	$90,116
11	$2,795	$67,071	$3,066	$73,589	$3,420	$82,068	$3,755	$90,116
12	$2,864	$68,724	$3,143	$75,444	$3,502	$84,057	$3,861	$92,658
13	$2,935	$70,444	$3,224	$77,364	$3,512	$84,286	$3,864	$92,725
14	$3,009	$72,204	$3,305	$79,313	$3,600	$86,388	$3,969	$95,257
15	$3,070	$73,690	$3,382	$81,162	$3,665	$87,969	$3,969	$95,257
16	$3,107	$74,557	$3,425	$82,193	$3,692	$88,619	$4,005	$96,118
17	$3,184	$76,410	$3,498	$83,963	$3,789	$90,935	$4,054	$97,304
18	$3,264	$78,346	$3,589	$86,127	$3,888	$93,323	$4,161	$99,875
19	$3,347	$80,321	$3,680	$88,330	$3,991	$95,781	$4,271	$102,503
20	$3,432	$82,365	$3,777	$90,638	$4,095	$98,279	$4,384	$105,214
21	$3,515	$84,368	$3,875	$92,997	$4,203	$100,878	$4,500	$107,996
22	$3,515	$84,368	$3,875	$92,997	$4,203	$100,878	$4,500	$107,996
23	$3,515	$84,368	$3,875	$92,997	$4,203	$100,878	$4,500	$107,997
24	$3,572	$85,738	$3,938	$94,522	$4,273	$102,559	$4,574	$109,775
25	$3,575	$85,804	$3,938	$94,522	$4,273	$102,559	$4,574	$109,775
26	$3,666	$87,984	$4,043	$97,023	$4,386	$105,270	$4,695	$112,685
27+	$3,761	$90,271	$4,148	$99,551	$4,502	$108,053	$4,820	$115,680
OS*: FY09 Only	$3,861	$92,658	$4,258	$102,191	$4,622	$110,920	$4,949	$118,772

"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 - 4.5% Increase

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,734	$65,626	$2,979	$71,488	$3,202	$76,840	$3,401	$81,628
1	$2,734	$65,626	$2,979	$71,488	$3,202	$76,840	$3,401	$81,628
2	$2,734	$65,626	$2,979	$71,488	$3,202	$76,840	$3,401	$81,628
3	$2,734	$65,626	$2,979	$71,488	$3,202	$76,840	$3,401	$81,628
4	$2,760	$66,238	$2,999	$71,976	$3,216	$77,190	$3,412	$81,894
5	$2,809	$67,420	$3,060	$73,450	$3,289	$78,930	$3,495	$83,873
6	$2,872	$68,940	$3,122	$74,933	$3,351	$80,416	$3,558	$85,401
7	$2,927	$70,259	$3,190	$76,558	$3,430	$82,320	$3,648	$87,560
8	$2,927	$70,258	$3,190	$76,558	$3,430	$82,320	$3,700	$88,803
9	$2,960	$71,050	$3,228	$77,475	$3,471	$83,309	$3,838	$92,120
10	$3,002	$72,043	$3,266	$78,386	$3,512	$84,282	$3,943	$94,622
11	$3,069	$73,656	$3,341	$80,188	$3,596	$86,302	$4,044	$97,064
12	$3,139	$75,336	$3,420	$82,081	$3,681	$88,351	$4,044	$97,064
13	$3,210	$77,029	$3,502	$84,057	$3,770	$90,483	$4,150	$99,593
14	$3,284	$78,816	$3,584	$86,020	$3,861	$92,658	$4,150	$99,593
15	$3,360	$80,638	$3,670	$88,083	$3,954	$94,889	$4,259	$102,206
16	$3,378	$81,079	$3,690	$88,549	$3,974	$95,384	$4,295	$103,091
17	$3,456	$82,941	$3,778	$90,681	$4,071	$97,714	$4,339	$104,126
18	$3,539	$84,932	$3,869	$92,857	$4,171	$100,102	$4,445	$106,683
19	$3,623	$86,953	$3,963	$95,116	$4,273	$102,544	$4,555	$109,309
20	$3,710	$89,029	$4,059	$97,417	$4,377	$105,058	$4,668	$112,022
21	$3,798	$91,161	$4,158	$99,791	$4,486	$107,657	$4,783	$114,790
22	$3,798	$91,161	$4,158	$99,791	$4,486	$107,657	$4,783	$114,790
23	$3,798	$91,162	$4,158	$99,791	$4,486	$107,657	$4,783	$114,790
24	$3,845	$92,291	$4,211	$101,061	$4,546	$109,098	$4,848	$116,357
25	$3,845	$92,291	$4,211	$101,061	$4,546	$109,098	$4,848	$116,357
26	$3,938	$94,522	$4,315	$103,562	$4,659	$111,810	$4,969	$119,267
OVER 26	$4,034	$96,824	$4,421	$106,104	$4,775	$114,592	$5,094	$122,246
OS: FY09 Only*	$4,134	$99,212	$4,530	$108,731	$4,894	$117,459	$5,221	$125,311

"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 - 4.5% Increase

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,590	$62,165	$2,834	$68,027	$3,057	$73,380	$3,257	$78,167
1	$2,590	$62,165	$2,834	$68,027	$3,057	$73,380	$3,257	$78,167
2	$2,590	$62,165	$2,834	$68,027	$3,057	$73,380	$3,257	$78,167
3	$2,590	$62,165	$2,834	$68,027	$3,057	$73,380	$3,257	$78,167
4	$2,621	$62,909	$2,860	$68,648	$3,077	$73,849	$3,274	$78,565
5	$2,657	$63,761	$2,908	$69,793	$3,136	$75,258	$3,342	$80,215
6	$2,727	$65,449	$2,979	$71,497	$3,207	$76,979	$3,463	$83,120
7	$2,768	$66,431	$3,033	$72,787	$3,271	$78,496	$3,554	$85,285
8	$2,768	$66,432	$3,035	$72,841	$3,370	$80,889	$3,693	$88,631
9	$2,801	$67,235	$3,113	$74,708	$3,458	$82,999	$3,790	$90,968
10	$2,858	$68,580	$3,173	$76,162	$3,536	$84,876	$3,885	$93,251
11	$2,925	$70,206	$3,197	$76,724	$3,550	$85,203	$3,885	$93,251
12	$2,994	$71,859	$3,274	$78,579	$3,633	$87,192	$3,991	$95,793
13	$3,066	$73,579	$3,354	$80,499	$3,643	$87,421	$3,994	$95,860
14	$3,139	$75,339	$3,435	$82,448	$3,730	$89,523	$4,100	$98,392
15	$3,201	$76,825	$3,512	$84,297	$3,796	$91,104	$4,100	$98,392
16	$3,237	$77,692	$3,555	$85,328	$3,823	$91,754	$4,136	$99,253
17	$3,314	$79,545	$3,629	$87,098	$3,920	$94,070	$4,185	$100,439
18	$3,395	$81,481	$3,719	$89,262	$4,019	$96,458	$4,292	$103,010
19	$3,477	$83,456	$3,811	$91,465	$4,121	$98,916	$4,402	$105,638
20	$3,562	$85,500	$3,907	$93,773	$4,226	$101,414	$4,515	$108,349
21	$3,646	$87,503	$4,005	$96,132	$4,334	$104,013	$4,630	$111,131
22	$3,646	$87,503	$4,005	$96,132	$4,334	$104,013	$4,630	$111,131
23	$3,646	$87,503	$4,005	$96,132	$4,334	$104,013	$4,630	$111,132
24	$3,703	$88,873	$4,069	$97,657	$4,404	$105,694	$4,705	$112,910
25	$3,706	$88,939	$4,069	$97,657	$4,404	$105,694	$4,705	$112,910
26	$3,797	$91,119	$4,173	$100,158	$4,517	$108,405	$4,826	$115,820
27+	$3,892	$93,406	$4,279	$102,686	$4,633	$111,188	$4,951	$118,815
OS: FY09 Only*	$3,991	$95,793	$4,389	$105,326	$4,752	$114,055	$5,079	$121,907

**** 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 4.5% INCREASE

FULTON COUNTY BOARD OF EDUCATION
TEACHER-BEHAVIORAL PROGRAM (210-DAY) SALARY SCHEDULE
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,719	$65,244	$2,988	$71,723	$3,235	$77,639	$3,455	$82,930
1	$2,719	$65,244	$2,988	$71,723	$3,235	$77,639	$3,455	$82,930
2	$2,719	$65,244	$2,988	$71,723	$3,235	$77,639	$3,455	$82,930
3	$2,719	$65,244	$2,988	$71,723	$3,235	$77,639	$3,455	$82,930
4	$2,719	$65,244	$2,988	$71,723	$3,235	$77,639	$3,455	$82,930
5	$2,792	$67,008	$3,070	$73,674	$3,321	$79,715	$3,550	$85,194
6	$2,792	$67,008	$3,070	$73,674	$3,321	$79,715	$3,550	$85,194
7	$2,915	$69,959	$3,208	$76,984	$3,473	$83,351	$3,770	$90,486
8	$2,915	$69,959	$3,208	$76,984	$3,517	$84,414	$3,875	$92,999
9	$2,952	$70,848	$3,273	$78,545	$3,662	$87,894	$4,037	$96,886
10	$2,990	$71,769	$3,363	$80,714	$3,764	$90,345	$4,150	$99,602
11	$3,066	$73,595	$3,375	$80,995	$3,764	$90,345	$4,150	$99,602
12	$3,145	$75,484	$3,461	$83,055	$3,871	$92,905	$4,267	$102,411
13	$3,225	$77,404	$3,550	$85,209	$3,871	$92,905	$4,267	$102,411
14	$3,308	$79,403	$3,643	$87,441	$3,978	$95,481	$4,387	$105,284
15	$3,394	$81,447	$3,738	$89,705	$4,051	$97,229	$4,387	$105,284
16	$3,418	$82,040	$3,764	$90,345	$4,081	$97,947	$4,426	$106,236
17	$3,507	$84,179	$3,862	$92,687	$4,188	$100,507	$4,481	$107,547
18	$3,597	$86,333	$3,963	$95,106	$4,298	$103,146	$4,600	$110,388
19	$3,691	$88,581	$4,067	$97,620	$4,411	$105,862	$4,721	$113,292
20	$3,786	$90,876	$4,174	$100,179	$4,526	$108,625	$4,845	$116,289
21	$3,885	$93,249	$4,283	$102,786	$4,646	$111,497	$4,974	$119,364
22	$3,885	$93,249	$4,283	$102,786	$4,646	$111,497	$4,974	$119,364
23	$3,885	$93,249	$4,283	$102,786	$4,646	$111,497	$4,974	$119,364
24	$3,948	$94,763	$4,353	$104,472	$4,723	$113,355	$5,055	$121,331
25	$3,948	$94,763	$4,353	$104,472	$4,723	$113,355	$5,055	$121,331
26	$4,052	$97,245	$4,468	$107,236	$4,848	$116,352	$5,189	$124,547
27+	$4,157	$99,774	$4,585	$110,030	$4,976	$119,427	$5,327	$127,856

"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 - 4.5% INCREASE

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE-Behavioral Programs
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,870	$68,886	$3,140	$75,365	$3,387	$81,281	$3,607	$86,572
1	$2,870	$68,886	$3,140	$75,365	$3,387	$81,281	$3,607	$86,572
2	$2,870	$68,886	$3,140	$75,365	$3,387	$81,281	$3,607	$86,572
3	$2,870	$68,886	$3,140	$75,365	$3,387	$81,281	$3,607	$86,572
4	$2,870	$68,886	$3,140	$75,365	$3,387	$81,281	$3,607	$86,572
5	$2,944	$70,650	$3,221	$77,316	$3,473	$83,357	$3,701	$88,836
6	$2,944	$70,650	$3,221	$77,316	$3,473	$83,357	$3,701	$88,836
7	$3,067	$73,601	$3,359	$80,625	$3,625	$86,993	$3,922	$94,127
8	$3,067	$73,601	$3,359	$80,625	$3,669	$88,055	$4,027	$96,641
9	$3,104	$74,490	$3,424	$82,186	$3,814	$91,536	$4,189	$100,528
10	$3,142	$75,411	$3,515	$84,356	$3,916	$93,987	$4,302	$103,243
11	$3,218	$77,237	$3,527	$84,636	$3,916	$93,987	$4,302	$103,243
12	$3,297	$79,126	$3,612	$86,697	$4,023	$96,547	$4,419	$106,053
13	$3,377	$81,046	$3,702	$88,851	$4,023	$96,547	$4,419	$106,053
14	$3,460	$83,045	$3,795	$91,083	$4,130	$99,123	$4,539	$108,926
15	$3,545	$85,089	$3,889	$93,347	$4,203	$100,871	$4,539	$108,926
16	$3,570	$85,682	$3,916	$93,987	$4,233	$101,589	$4,578	$109,878
17	$3,659	$87,821	$4,014	$96,328	$4,340	$104,149	$4,633	$111,189
18	$3,749	$89,975	$4,114	$98,748	$4,449	$106,787	$4,751	$114,030
19	$3,843	$92,223	$4,219	$101,261	$4,563	$109,504	$4,872	$116,934
20	$3,938	$94,517	$4,326	$103,821	$4,678	$112,266	$4,997	$119,931
21	$4,037	$96,891	$4,434	$106,428	$4,797	$115,138	$5,125	$123,006
22	$4,037	$96,891	$4,434	$106,428	$4,797	$115,138	$5,125	$123,006
23	$4,037	$96,891	$4,434	$106,428	$4,797	$115,138	$5,125	$123,006
24	$4,100	$98,405	$4,505	$108,114	$4,875	$116,996	$5,207	$124,972
25	$4,100	$98,405	$4,505	$108,114	$4,875	$116,996	$5,207	$124,972
26	$4,204	$100,886	$4,620	$110,877	$5,000	$119,993	$5,341	$128,189
27+	$4,309	$103,415	$4,736	$113,672	$5,128	$123,068	$5,479	$131,498

"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 - 4.5% INCREASE

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (210 DAY) SALARY SCHEDULE - BEHAVIORAL PROGRAMS
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$3,022	$72,534	$3,292	$79,013	$3,539	$84,929	$3,759	$90,220
1	$3,022	$72,534	$3,292	$79,013	$3,539	$84,929	$3,759	$90,220
2	$3,022	$72,534	$3,292	$79,013	$3,539	$84,929	$3,759	$90,220
3	$3,022	$72,534	$3,292	$79,013	$3,539	$84,929	$3,759	$90,220
4	$3,022	$72,534	$3,292	$79,013	$3,539	$84,929	$3,759	$90,220
5	$3,105	$74,517	$3,383	$81,182	$3,635	$87,239	$3,863	$92,702
6	$3,105	$74,517	$3,383	$81,182	$3,635	$87,239	$3,863	$92,702
7	$3,236	$77,654	$3,526	$84,616	$3,791	$90,985	$4,032	$96,777
8	$3,236	$77,654	$3,526	$84,616	$3,791	$90,985	$4,090	$98,150
9	$3,272	$78,528	$3,568	$85,630	$3,837	$92,078	$4,195	$100,679
10	$3,309	$79,418	$3,610	$86,630	$3,881	$93,155	$4,358	$104,582
11	$3,386	$81,260	$3,693	$88,629	$3,974	$95,387	$4,470	$107,282
12	$3,464	$83,133	$3,780	$90,720	$4,069	$97,650	$4,470	$107,282
13	$3,545	$85,085	$3,871	$92,905	$4,167	$100,008	$4,586	$110,076
14	$3,627	$87,051	$3,961	$95,075	$4,267	$102,411	$4,586	$110,076
15	$3,714	$89,127	$4,056	$97,354	$4,370	$104,878	$4,707	$112,964
16	$3,733	$89,580	$4,078	$97,870	$4,393	$105,425	$4,748	$113,943
17	$3,820	$91,672	$4,176	$100,226	$4,500	$108,000	$4,795	$115,087
18	$3,911	$93,873	$4,276	$102,630	$4,610	$110,638	$4,913	$117,913
19	$4,004	$96,106	$4,380	$105,128	$4,722	$113,338	$5,034	$120,815
20	$4,100	$98,400	$4,486	$107,672	$4,838	$116,117	$5,159	$123,814
21	$4,198	$100,757	$4,596	$110,295	$4,958	$118,989	$5,286	$126,873
22	$4,198	$100,757	$4,596	$110,295	$4,958	$118,989	$5,286	$126,873
23	$4,198	$100,757	$4,596	$110,295	$4,958	$118,989	$5,286	$126,873
24	$4,250	$102,006	$4,654	$111,699	$5,024	$120,582	$5,359	$128,605
25	$4,250	$102,006	$4,654	$111,699	$5,024	$120,582	$5,359	$128,605
26	$4,353	$104,472	$4,769	$114,463	$5,149	$123,579	$5,493	$131,821
27+	$4,459	$107,016	$4,886	$117,273	$5,277	$126,654	$5,630	$135,114

"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 - 4.5% Increase
Admin Step

FULTON COUNTY BOARD OF EDUCATION
ATHLETIC DIRECTOR
SALARY SCHEDULE
2024-2025 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL	SEMI-MONTHLY	ANNUAL
0	$2,800	$67,191	$3,108	$74,586	$3,389	$81,337	$3,641	$87,378
1	$2,800	$67,191	$3,108	$74,586	$3,389	$81,337	$3,641	$87,378
2	$2,800	$67,191	$3,108	$74,586	$3,389	$81,337	$3,641	$87,378
3	$2,800	$67,191	$3,108	$74,586	$3,389	$81,337	$3,641	$87,378
4	$2,800	$67,191	$3,108	$74,586	$3,389	$81,337	$3,641	$87,378
5	$2,827	$67,849	$3,137	$75,297	$3,420	$82,068	$3,675	$88,198
6	$2,827	$67,849	$3,137	$75,297	$3,420	$82,068	$3,675	$88,198
7	$2,964	$71,146	$3,292	$79,004	$3,589	$86,130	$3,921	$94,113
8	$2,964	$71,146	$3,292	$79,004	$3,639	$87,325	$4,039	$96,929
9	$3,006	$72,145	$3,365	$80,750	$3,801	$91,227	$4,220	$101,277
10	$3,049	$73,177	$3,466	$83,190	$3,915	$93,971	$4,347	$104,323
11	$3,134	$75,226	$3,479	$83,494	$3,915	$93,971	$4,347	$104,323
12	$3,222	$77,328	$3,575	$85,810	$4,034	$96,821	$4,477	$107,459
13	$3,312	$79,484	$3,676	$88,216	$4,034	$96,821	$4,477	$107,459
14	$3,405	$81,712	$3,780	$90,709	$4,154	$99,708	$4,612	$110,685
15	$3,500	$84,012	$3,885	$93,240	$4,236	$101,668	$4,612	$110,685
16	$3,598	$86,362	$3,993	$95,841	$4,355	$104,519	$4,749	$113,980
17	$3,700	$88,805	$4,105	$98,515	$4,477	$107,441	$4,812	$115,478
18	$3,803	$91,263	$4,220	$101,277	$4,602	$110,452	$4,947	$118,720
19	$3,910	$93,829	$4,339	$104,144	$4,731	$113,552	$5,085	$122,033
20	$4,019	$96,447	$4,461	$107,067	$4,863	$116,706	$5,227	$125,455
21	$4,132	$99,156	$4,585	$110,043	$4,999	$119,984	$5,374	$128,965
22	$4,132	$99,156	$4,585	$110,043	$4,999	$119,984	$5,374	$128,965
23	$4,132	$99,156	$4,585	$110,043	$4,999	$119,984	$5,374	$128,965
24	$4,204	$100,884	$4,665	$111,967	$5,088	$122,104	$5,467	$131,209
25	$4,204	$100,884	$4,665	$111,967	$5,088	$122,104	$5,467	$131,209
26	$4,322	$103,717	$4,797	$115,120	$5,230	$125,526	$5,620	$134,880
27+	$4,442	$106,604	$4,930	$118,311	$5,376	$129,036	$5,777	$138,658
OS: FY09 Only*	$4,567	$109,615	$5,068	$121,642	$5,527	$132,652	$5,940	$142,560

"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

2024-25
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule
Food Service Manager Schedule
District Chef Schedule

DRAFT - 4.5% Increase to Hourly Rate or Annual as Applicable
Admin Step

Fulton County Board of Education
2024-2025
School Nutrition Program Salary Schedule

Number of Work Days: 180

1.045 FY25 COLA

Food Service Worker (Regular)

Hrs/Day	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Base Hrly	*$ 18.46*	*$ 18.98*	*$ 19.51*	*$ 20.05*	*$ 20.62*	*$ 21.20*	*$ 21.79*	*$ 22.39*	*$ 23.03*	*$ 23.67*	*$ 24.33*	*$ 25.02*	*$ 25.72*	*$ 26.44*	*$ 27.18*	*$ 27.94*	*$ 28.72*	*$ 29.53*	*$ 30.35*	*$ 31.20*	*$ 32.07*	*$ 32.97*	*$ 33.89*
4.0	*Annual*	$ 13,293	$ 13,664	$ 14,051	$ 14,438	$ 14,849	$ 15,261	$ 15,688	$ 16,124	$ 16,583	$ 17,043	$ 17,519	$ 18,011	$ 18,519	$ 19,035	$ 19,568	$ 20,116	$ 20,681	$ 21,262	$ 21,850	$ 22,463	$ 23,093	$ 23,738	$ 24,399
	Semi-Monthly	$ 553.86	$ 569.32	$ 585.45	$ 601.58	$ 618.72	$ 635.86	$ 653.67	$ 671.82	$ 690.98	$ 710.13	$ 729.96	$ 750.46	$ 771.64	$ 793.14	$ 815.33	$ 838.18	$ 861.70	$ 885.90	$ 910.44	$ 935.98	$ 962.19	$ 989.08	$ 1,016.64
4.5	*Annual*	$ 14,954	$ 15,372	$ 15,807	$ 16,243	$ 16,705	$ 17,168	$ 17,649	$ 18,139	$ 18,656	$ 19,174	$ 19,709	$ 20,262	$ 20,834	$ 21,415	$ 22,014	$ 22,631	$ 23,266	$ 23,919	$ 24,582	$ 25,271	$ 25,979	$ 26,705	$ 27,449
	Semi-Monthly	$ 623.09	$ 640.48	$ 658.63	$ 676.78	$ 696.06	$ 715.34	$ 735.38	$ 755.80	$ 777.35	$ 798.90	$ 821.21	$ 844.27	$ 868.09	$ 892.29	$ 917.24	$ 942.95	$ 969.42	$ 996.64	$ 1,024.24	$ 1,052.98	$ 1,082.47	$ 1,112.71	$ 1,143.72
5.0	*Annual*	$ 16,616	$ 17,079	$ 17,563	$ 18,047	$ 18,562	$ 19,076	$ 19,610	$ 20,155	$ 20,729	$ 21,304	$ 21,899	$ 22,514	$ 23,149	$ 23,794	$ 24,460	$ 25,145	$ 25,851	$ 26,577	$ 27,313	$ 28,079	$ 28,866	$ 29,672	$ 30,499
	Semi-Monthly	$ 692.32	$ 711.65	$ 731.81	$ 751.98	$ 773.40	$ 794.83	$ 817.09	$ 839.78	$ 863.72	$ 887.67	$ 912.45	$ 938.08	$ 964.54	$ 991.43	$ 1,019.16	$ 1,047.72	$ 1,077.13	$ 1,107.38	$ 1,138.05	$ 1,169.97	$ 1,202.74	$ 1,236.35	$ 1,270.80
5.5	*Annual*	$ 18,277	$ 18,787	$ 19,320	$ 19,852	$ 20,418	$ 20,983	$ 21,571	$ 22,170	$ 22,802	$ 23,434	$ 24,089	$ 24,765	$ 25,464	$ 26,174	$ 26,906	$ 27,660	$ 28,436	$ 29,235	$ 30,044	$ 30,887	$ 31,752	$ 32,640	$ 33,549
	Semi-Monthly	$ 761.55	$ 782.81	$ 804.99	$ 827.17	$ 850.74	$ 874.31	$ 898.80	$ 923.75	$ 950.09	$ 976.43	$ 1,003.70	$ 1,031.89	$ 1,061.00	$ 1,090.57	$ 1,121.07	$ 1,152.50	$ 1,184.84	$ 1,218.12	$ 1,251.85	$ 1,286.97	$ 1,323.01	$ 1,359.98	$ 1,397.88
6.0	*Annual*	$ 19,939	$ 20,495	$ 21,076	$ 21,657	$ 22,274	$ 22,891	$ 23,532	$ 24,186	$ 24,875	$ 25,565	$ 26,279	$ 27,017	$ 27,779	$ 28,553	$ 29,352	$ 30,174	$ 31,021	$ 31,892	$ 32,776	$ 33,695	$ 34,639	$ 35,607	$ 36,599
	Semi-Monthly	$ 830.79	$ 853.97	$ 878.17	$ 902.37	$ 928.08	$ 953.79	$ 980.51	$ 1,007.73	$ 1,036.47	$ 1,065.20	$ 1,094.94	$ 1,125.69	$ 1,157.45	$ 1,189.72	$ 1,222.99	$ 1,257.27	$ 1,292.56	$ 1,328.85	$ 1,365.65	$ 1,403.97	$ 1,443.29	$ 1,483.62	$ 1,524.96
6.5	*Annual*	$ 21,600	$ 22,203	$ 22,832	$ 23,462	$ 24,130	$ 24,799	$ 25,493	$ 26,201	$ 26,948	$ 27,695	$ 28,469	$ 29,268	$ 30,094	$ 30,933	$ 31,798	$ 32,689	$ 33,606	$ 34,550	$ 35,507	$ 36,503	$ 37,525	$ 38,574	$ 39,649
	Semi-Monthly	$ 900.02	$ 925.14	$ 951.35	$ 977.57	$ 1,005.42	$ 1,033.27	$ 1,062.22	$ 1,091.71	$ 1,122.84	$ 1,153.97	$ 1,186.19	$ 1,219.50	$ 1,253.91	$ 1,288.86	$ 1,324.90	$ 1,362.04	$ 1,400.27	$ 1,439.59	$ 1,479.46	$ 1,520.96	$ 1,563.56	$ 1,607.25	$ 1,652.03
7.0	*Annual*	$ 23,262	$ 23,911	$ 24,589	$ 25,266	$ 25,986	$ 26,706	$ 27,454	$ 28,216	$ 29,021	$ 29,826	$ 30,658	$ 31,519	$ 32,409	$ 33,312	$ 34,244	$ 35,204	$ 36,192	$ 37,208	$ 38,238	$ 39,311	$ 40,412	$ 41,541	$ 42,699
	Semi-Monthly	$ 969.25	$ 996.30	$ 1,024.53	$ 1,052.77	$ 1,082.76	$ 1,112.76	$ 1,143.93	$ 1,175.69	$ 1,209.21	$ 1,242.73	$ 1,277.43	$ 1,313.31	$ 1,350.36	$ 1,388.00	$ 1,426.82	$ 1,466.81	$ 1,507.98	$ 1,550.33	$ 1,593.26	$ 1,637.96	$ 1,683.84	$ 1,730.89	$ 1,779.11
7.5	*Annual*	$ 24,924	$ 25,619	$ 26,345	$ 27,071	$ 27,842	$ 28,614	$ 29,415	$ 30,232	$ 31,094	$ 31,956	$ 32,848	$ 33,771	$ 34,724	$ 35,692	$ 36,690	$ 37,718	$ 38,777	$ 39,866	$ 40,970	$ 42,119	$ 43,299	$ 44,509	$ 45,749
	Semi-Monthly	$ 1,038.48	$ 1,067.47	$ 1,097.72	$ 1,127.96	$ 1,160.10	$ 1,192.24	$ 1,225.64	$ 1,259.66	$ 1,295.58	$ 1,331.50	$ 1,368.68	$ 1,407.12	$ 1,446.82	$ 1,487.15	$ 1,528.74	$ 1,571.59	$ 1,615.70	$ 1,661.07	$ 1,707.07	$ 1,754.96	$ 1,804.11	$ 1,854.52	$ 1,906.19
8.0	*Annual*	$ 26,585	$ 27,327	$ 28,102	$ 28,876	$ 29,699	$ 30,521	$ 31,376	$ 32,247	$ 33,167	$ 34,086	$ 35,038	$ 36,022	$ 37,039	$ 38,071	$ 39,136	$ 40,233	$ 41,362	$ 42,523	$ 43,701	$ 44,927	$ 46,185	$ 47,476	$ 48,799
	Semi-Monthly	$ 1,107.71	$ 1,138.63	$ 1,170.90	$ 1,203.16	$ 1,237.44	$ 1,271.72	$ 1,307.34	$ 1,343.64	$ 1,381.95	$ 1,420.27	$ 1,459.92	$ 1,500.93	$ 1,543.27	$ 1,586.29	$ 1,630.65	$ 1,676.36	$ 1,723.41	$ 1,771.80	$ 1,820.87	$ 1,871.96	$ 1,924.38	$ 1,978.16	$ 2,033.27

Production Chef

Hrs/Day	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Base Hrly	*20.77*	*21.35*	*21.95*	*22.56*	*23.19*	*23.84*	*24.51*	*25.19*	*25.89*	*26.62*	*27.37*	*28.13*	*28.91*	*29.72*	*30.55*	*31.41*	*32.29*	*33.18*	*34.12*	*35.06*	*36.05*	*37.06*	*38.10*
8.0	*Annual*	$ 29,908	$ 30,747	$ 31,602	$ 32,489	$ 33,393	$ 34,328	$ 35,296	$ 36,280	$ 37,280	$ 38,329	$ 39,410	$ 40,507	$ 41,636	$ 42,798	$ 43,991	$ 45,233	$ 46,492	$ 47,782	$ 49,137	$ 50,492	$ 51,912	$ 53,364	$ 54,864
	Semi-Monthly	$ 1,246.18	$ 1,281.13	$ 1,316.75	$ 1,353.72	$ 1,391.36	$ 1,430.35	$ 1,470.68	$ 1,511.68	$ 1,553.35	$ 1,597.04	$ 1,642.08	$ 1,687.79	$ 1,734.84	$ 1,783.23	$ 1,832.97	$ 1,884.73	$ 1,937.16	$ 1,990.93	$ 2,047.39	$ 2,103.85	$ 2,163.00	$ 2,223.49	$ 2,286.00

NOTES:

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

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

Food Service Managers

188 Days	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	26	$ 35,350	$ 36,321	$ 37,342	$ 38,398	$ 39,471	$ 40,568	$ 41,701	$ 42,876	$ 44,068	$ 45,328	$ 46,589	$ 47,883	$ 49,228	$ 50,607	$ 52,037	$ 53,485	$ 54,983	$ 56,516	$ 58,099	$ 59,717	$ 61,403	$ 63,123	$ 64,877
	27	$ 39,352	$ 40,458	$ 41,599	$ 42,757	$ 43,949	$ 45,175	$ 46,469	$ 47,763	$ 49,092	$ 50,454	$ 51,884	$ 53,332	$ 54,830	$ 56,346	$ 57,929	$ 59,564	$ 61,233	$ 62,952	$ 64,706	$ 66,528	$ 68,384	$ 70,291	$ 72,267
	28	$ 44,034	$ 45,260	$ 46,537	$ 47,832	$ 49,177	$ 50,556	$ 51,969	$ 53,417	$ 54,915	$ 56,468	$ 58,031	$ 59,666	$ 61,335	$ 63,055	$ 64,808	$ 66,630	$ 68,486	$ 70,428	$ 72,386	$ 74,412	$ 76,490	$ 78,652	$ 80,832

District Chef

210 Days	Step	1-4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	29	$ 63,763	$ 65,533	$ 67,377	$ 69,259	$ 71,198	$ 73,192	$ 75,263	$ 77,371	$ 79,516	$ 81,756	$ 84,033	$ 86,404	$ 88,795	$ 91,298	$ 93,838	$ 96,473	$ 99,183	$ 101,969	$ 104,811	$ 107,747	$ 110,758	$ 113,863	$ 117,044

"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

2024-25
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

Draft: Teachers $4000 added to State Base
Paras $4000 added to State Base
NC Teachers include 4.5% COLA only

Fulton County Board of Education
2024 - 2025
PRE-K SALARY SCHEDULE

Salary information and work days listed below for Pre-K Teachers and Pre-K Paraprofessionals hired for School Year 2024-2025 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	$48,593	$6,787	$55,380
1	$48,593	$6,787	$55,380
2	$49,866	$5,514	$55,380
3	$49,866	$5,514	$55,380
4	$51,139	$4,241	$55,380
5	$51,139	$4,241	$55,380
6	$52,411	$2,968	$55,380
7	$52,411	$2,968	$55,380
8	$53,684	$1,696	$55,380
9	$53,684	$1,696	$55,380
10	$54,957	$423	$55,380
11	$54,957	$423	$55,380
12	$56,230	$0	$56,230
13	$56,230	$0	$56,230
14	$57,503	$0	$57,503
15	$57,503	$0	$57,503
16	$58,776	$0	$58,776
17	$58,776	$0	$58,776
18	$60,049	$0	$60,049
19	$60,049	$0	$60,049
20+	$61,321	$0	$61,321

Teacher - Certified Pre-K T-5*

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$53,538	$6,699	$60,237
1	$53,538	$6,699	$60,237
2	$54,952	$5,285	$60,237
3	$54,952	$5,285	$60,237
4	$56,366	$3,871	$60,237
5	$56,366	$3,871	$60,237
6	$57,780	$2,457	$60,237
7	$57,780	$2,457	$60,237
8	$59,194	$1,043	$60,237
9	$59,194	$1,043	$60,237
10	$60,608	$0	$60,608
11	$60,608	$0	$60,608
12	$62,022	$0	$62,022
13	$62,022	$0	$62,022
14	$63,436	$0	$63,436
15	$63,436	$0	$63,436
16	$64,850	$0	$64,850
17	$64,850	$0	$64,850
18	$66,264	$0	$66,264
19	$66,264	$0	$66,264
20+	$67,678	$0	$67,678

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	$36,881	$4,564	$41,445
1	$36,881	$4,564	$41,445
2	$37,889	$3,557	$41,445
3	$37,889	$3,557	$41,445
4	$38,896	$2,549	$41,445
5	$38,896	$2,549	$41,445
6	$39,903	$1,542	$41,445
7	$39,903	$1,542	$41,445
8	$40,911	$534	$41,445
9	$40,911	$534	$41,445
10	$41,918	$0	$41,918
11	$41,918	$0	$41,918
12	$42,926	$0	$42,926
13	$42,926	$0	$42,926
14	$43,933	$0	$43,933
15	$43,933	$0	$43,933
16	$44,941	$0	$44,941
17	$44,941	$0	$44,941
18	$45,948	$0	$45,948
19	$45,948	$0	$45,948
20+	$46,955	$0	$46,955

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Local Supplement **	Total Salary
184 days	$24,884	$3,050	**$27,934**

***NC Pre-K Teachers salary includes only a 4.5% increase*

****** *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

Fulton County Schools
Where Students Come First

2024-25
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

DRAFT

FULTON COUNTY BOARD OF EDUCATION
DAILY RATES FOR SUBSTITUTE EMPLOYEES
2024-2025 SCHOOL YEAR

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

Fulton County Schools
Where Students Come First

2024-25
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

DRAFT

Fulton County Board of Education 2024 - 2025
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Func Area	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
Core Subject Contact - ESOL	E	2150	Grade/Dept	5XXX000010	2213-1210	0	Aug	May	190	$2,416
	E	2150	Grade/Dept	5XXX000010	2213-1210	0	Aug	May	190	$2,416
Device Coordinator	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$1,944
Equipment Comptroller	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						4			190	$2,416
ETL - 504/PBIS/AVID/IB	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Art Club	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Chorus/Music	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Drama Club	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Robotics/Technology Club	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Government	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - School Website Sponsor	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Detention	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Open	E	2050	Other	5XXX000010	2213-1210		Aug	May	190	$2,416
Extra Athletics (EA)										
EA - Club Sports Sponsor	E	2050	Other	5XXX000010	2213-1210	0	Aug	May	190	$2,416
EA - Open	E	2050	Other	5XXX000010	2213-1210	0	Aug	May	190	$2,416
Grade Level/Dept. Chair-E	E									
Kindergarten	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 1	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 2	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 3	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 4	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 5	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Special Ed (Cat 1-4)	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
PBIS Coach	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
Professional Learning Facilitator	E	2150	Grade/Dept	5XXX000010	2213-1210	1	Aug	May	190	$2,416
RTI/SST Team Chair	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$3,624
Textbook Inventory	E	2050	Other	5XXX000010	2213-1210	1	Aug	May	190	$1,944
Band Director	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$7,045
Band Assistant Director	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$2,516
Baseball Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	2	Jan	May	108	$3,183
Baseball Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	108	$5,498
Basketball B-Team-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$7,524
Basketball Coach Jr Var-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Var Assistant-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball B-Team-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$7,524
Basketball Coach Jr Var-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Basketball Var Assistant-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	114	$4,051
Business Manager	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	May	190	$2,778
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	86	$2,025
Cheerleader Coach B-Team Basketball	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	86	$2,025
Cheerleader Coach Head Basketball	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Mar	86	$2,894
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	86	$2,025
Cheerleader Coach B-Team Football	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	86	$2,025
Cheerleader Coach Head Football	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Dec	86	$2,894
Chorus-H	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$3,624
Competitive Cheerleading Sponsor	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	85	$2,894
Competitive Dance Team	H	2100	Coaching	7XXX000110	2100-9990	1			159	$2,516
Coordinator-Offensive	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$7,200
Coordinator-Defensive	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$7,200
Coordinator-Special Teams	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$7,200
Cross Country Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	84	$4,341
Cross Country Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Nov	84	$4,341
Cross Country Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	2	Aug	Nov	84	$2,894
Debate Sponsor	H	2050	Other	7XXX000010	2213-1210	1	Aug	Feb	159	$2,416
Device Coordinator	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$1,944
Drama Instructor	H	2050	Other	7XXX000010	2213-1210	1	Aug	Nov	82	$3,624
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	May	190	$2,778
E-Sport-Fall	H	2050	Other	7XXX000110	2213-1210		Sept	Dec	72	$2,416
E-Sport-Spring	H	2050	Other	7XXX000110	2213-1210		Jan	May	72	$2,416
Equipment Comptroller	H	2050	Other	7XXX000010	2213-1210	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	2213-1210		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Beta Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416

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Fulton County Board of Education 2024 - 2025
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Func Area	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
ETL - Art Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Chorus/Music	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Debate Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - 9-12 Class Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Drama Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Prom/Homecoming Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Graduation Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Robotics/Technology Club	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Government	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - School Website Sponsor	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Detention	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Open	H	2050	Other	7XXX000010	2213-1210		Aug	May	190	$2,416
Extra Athletics (EA)										
EA - Assistant Athletic Director	H	2050	Other	7XXX000110	2213-1210		Aug	May	190	$2,516
EA - Club Sports Sponsor	H	2050	Other	7XXX000110	2213-1210		Aug	May	190	$2,416
EA - Open	H	2050	Other	7XXX000110	2213-1210		Aug	May	190	$2,416
Flag Football Head	H	2100	Coaching	7XXX000110	2100-9990	1	Sept	Dec	70	$2,894
Flag Football Assistant	H	2100	Coaching	7XXX000110	2100-9990	1	Sept	Dec	70	$2,025
Football Coach 9th Grade	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Nov	135	$4,252
Football Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	9	Aug	Dec	135	$6,076
Football Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Dec	135	$9,260
Golf Coach Head - Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Feb	May	65	$2,894
Golf Coach Head - Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Feb	May	65	$2,894
Golf Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	0	Feb	May	65	$2,025
Grade Level/Dept Chair-H *	H									
Business Ed/Career	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
English	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Foreign Language	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Math	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Science	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Social Studies	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Physical Education	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Special Ed (Cat 1-4)	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
TAG	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Fine Arts	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
ESOL	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
Gymnastics Coach	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	April	75	$3,183
Gymnastics Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	0	Jan	May	75	$2,025
Head Counselor	H	2150	Grade/Dept	7XXX000010	2213-1210	1	Aug	May	190	$4,451
JROTC Extracurricular	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$2,416
Lacrosse Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	96	$4,341
Lacrosse Asst-Boys	H	2100	Coaching	7XXX000110	2100-9990	2	Jan	May	96	$2,894
Lacrosse Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	96	$4,341
Lacrosse Asst-Girls	H	2100	Coaching	7XXX000110	2100-9990	2	Jan	May	96	$2,894
Orchestra/String Director-H	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$3,624
PBIS Coach	H	2150	Grade/Dept	7XXX000010	2213-1210	0	Aug	May	190	$2,416
Professional Learning Facilitator	H	2150	Grade/Dept	7XXX000010	2213-1210	0	Aug	May	190	$2,416
Rifle Team	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	April	229	$2,778
Soccer Coach Assistant-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Soccer Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$4,341
Soccer Coach Assistant-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Soccer Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$4,341
Softball Assistant Coach	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$2,894
Softball Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$4,051
RTI/SST Team Chair	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$3,623
Swimming Coach	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$4,051
Swimming Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$3,183
Tennis Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Tennis Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	85	$2,894
Tennis Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	0	Jan	May	85	$2,025
Textbook Inventory	H	2050	Other	7XXX000010	2213-1210	1	Aug	May	190	$1,944
Track Assistant Coach-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$2,894
Track Coach Head-Boys	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$4,919
Track Assistant Coach-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$2,894
Track Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Jan	May	102	$4,919
Volleyball Coach Head-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$4,051
Volleyball Coach JV-Girls	H	2100	Coaching	7XXX000110	2100-9990	1	Aug	Oct	83	$2,894
Weight Training-Fall	H	2100	Coaching	7XXX000110	2100-9990	0	Aug	Dec	85	$2,025
Weight Training-Spring	H	2100	Coaching	7XXX000110	2100-9990	0	Jan	May	85	$2,025
Wrestling Coach Assistant	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$3,762
Wrestling Coach Head	H	2100	Coaching	7XXX000110	2100-9990	1	Oct	Feb	102	$4,919

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Fulton County Board of Education 2024 - 2025
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Func Area	Positions Allocated	Month of Work	Month of Work	Days Assigned	Current Amount
Chorus-M	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$3,382
Core Subject Contact	M									
Core Subject Contact - ELA	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - Math	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - Science	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - Social Science	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Core Subject Contact - ESOL	M	2150	Grade/Dept	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Core Subject Contact - TAG	M	2150	Grade/Dept	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Core Subject Contact - World Language	M	2150	Grade/Dept	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Device Coordinator	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$1,944
Equipment Comptroller	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Extra Learning & Teacher (ETL)						6				$2,416
ETL - 504/PBIS/AVID/IB	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Academic Bowls (Math, Reading, Science, etc.)	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Beta Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Art Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Chorus/Choir/	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Dance Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Debate Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Drama Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Robotics/Technology Club	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Government	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Yearbook/Journalism/News	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - School Website Sponsor	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Student Detention	M	2050	Other	6XXX000010	2213-1210		Aug	May	190	$2,416
ETL - Open	M	2050	Other	6XXX000010	2213-1210		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	2213-1210	0	Aug	May	190	$2,416
EA - Open	M	2050	Other	6XXX000010	2213-1210	0	Aug	May	190	$2,416
Grade Level/Dept Chair-M	M									
Grade 6	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 7	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Grade 8	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Connections	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Physical Education	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Special Ed (Cat 1-4)	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Instrumental Director-M	M	2050	Other	6XXX000010	2213-1210	2	Aug	May	190	$3,382
Intramural/Extramural Sports										
Extramural Assistant-Soccer	M	2100	Coaching	6XXX000110	2100-9990	1	Sept	Oct	40	$1,385
Extramural Assistant-Tennis	M	2100	Coaching	6XXX000110	2100-9990	1	Sept	Oct	40	$1,385
Intramural Assistant-Fall	M	2100	Coaching	6XXX000110	2100-9990	2	Sept	Oct	40	$1,385
Extramural Assistant-Volleyball	M	2100	Coaching	6XXX000110	2100-9990	2	Dec	Jan	40	$1,385
Extramural Assistant-Gymnastics	M	2100	Coaching	6XXX000110	2100-9990	1	Dec	Jan	40	$1,385
Intramural Assistant-Winter	M	2100	Coaching	6XXX000110	2100-9990	2	Dec	Jan	40	$1,385
Extramural Assistant-Basketball	M	2100	Coaching	6XXX000110	2100-9990	2	Feb	Mar	40	$1,385
Extramural Assistant-Track	M	2100	Coaching	6XXX000110	2100-9990	2	Feb	Mar	40	$1,385
Intramural Assistant-Spring	M	2100	Coaching	6XXX000110	2100-9990	2	Feb	Mar	40	$1,385
Intramural/Extramural Leader	M	2100	Coaching	6XXX000110	2100-9990	1	Sept	April	150	$4,630
PBIS Coach	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
Professional Learning Facilitator	M	2150	Grade/Dept	6XXX000010	2213-1210	1	Aug	May	190	$2,416
RTI/SST Team Chair	M	2050	Other	6XXX000010	2213-1210	1	Aug	May	190	$3,624
Textbook Inventory	M	2050	Other	6XXX000010	2213-1210	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

2024-25
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule
Bonus and Retention Schedule

Additional Pay Categories

Category	Additional Work Type	Uses Commitment Item	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.	**511096**	**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).	**511096**	**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.	**519902**	**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, and New Teacher Orientation).	**519902**	**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.	**519901**	**Honorarium**	**Varies depending on funding** *(not to exceed $150 in total)*
A6	**Non- Workday Training Attendance** Incentive for school-based certified staff to attend non-work day trainings (weekend/summer) curriculum/ instructional strategies course(s) that are pre-approved by Professional Learning and/or the Learning	**519901**	**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.	**519902**	**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** 1:01 - 1:30 **$65.00** 1:31 - 2:00 **$81.00** 2:01 - 2:30 **$96.00** 2:31 - 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 and revising curriculum resources for school/ district use, including curriculum maps, proficiency scales, pacing guides, unit plans, lesson plans, and digital learning objects. Also includes the development and revisions of assessment resources including item writing, item vetting, and assessment quality control. This includes all assessments used in Fulton's Balanced Assessment program Final product must be approved by the Curriculum Department/Learning Community Expert.	**519902**	**Stipend**	**Curriculum Development** **$825** per 4-week Unit; **$825** per 9-Week/**$1,650** per End-of-Semester Assessment **Curriculum Revisions** **$413** per 4-Week Unit: **$413** per 9-Week/**$852** per End-of- Semester Assessment - or - **$31** per hour with a **per project maximum of 40 total hours** beyond a teacher's regular/contacted work day.
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 ATLAS Time, not paid via additional pay process.	**519903**	**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.***

Additional Pay Categories (continued)

Category	Additional Work Type	Uses Commitment Item	Additional Pay Type	Rate of Pay
A10	**Student Psychological/Special Education Evaluations - (Summer)** Provides psychological and/or special education evaluations for student referrals made during the summer months.	519902	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 – APs/Counselors/CSTs/ISTs/SDI Coaches** **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. **Summer Support – HS Head Coaches/ Band Directors** Provides program support/work during the summer only. This time would apply to, but is not limited to, care of athletic fields, conducting open gyms, and working with student athletes in the weight room, summer band program practice/extra support, etc.	Various	Stipend	Assistant Prin: **$314/Day (ES)** **$337/Day(MS&HS)** Counselors: **$277/Day** CSTs/ISTs/SDI Coaches: **$247/Day** Sch Tech: **$28.00/Hour** Sch Resource Off: **$28.00/Hour** *(Based on an 8-hour day)* Head Football Coach **$2,500** Band Director, or Head Baseball, Softball or Basketball Coach **$1,250** Professional Assistant II -190 Day Non-exempt – those working as backup/support during the summer will enter as normal their hours into UKG (80hrs Max per person) Maximum of ten (10) days per Summer per Person

Fulton County Schools
Where Students Come First

2024-25
Summer Schedule

Which includes the following Board approved documents:

Summer Compensation

FY25 SUMMER COMPENSATION

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

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

Position	Rate of Pay
Teacher**	$45 per hour
Afternoon Enrichment Teacher	$45 per hour
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	$45 per hour
(SEC) 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
Credit Recovery Lab Paraprofessional Lab Facilitator	Regular Hourly Rate of Pay
Cluster Nurse/Special Education Nurse	Regular Hourly Rate of Pay
Campus Security Officer	Regular Hourly Rate of Pay

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

Updated May 20, 2024

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2024

12/11/2023

School System: 660 - Fulton County

FY2024 Initial (Amendment #4)

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,022.45

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	5,207	35,542,384	406,938	35,949,322	13,297,373	22,651,949	347.13		11.57	4.73
Kindergarten Early Intr Pgm	199	1,766,652	15,552	1,782,204	659,223	1,122,981	18.09		0.44	0.18
Primary Grade(1-3) Pgm	15,837	86,915,481	1,360,435	88,275,916	32,652,571	55,623,345	931.59	45.90	35.19	14.40
Primary Grd Early Intrv(1-3) Pgm	1,062	8,715,002	91,256	8,806,258	3,257,366	5,548,892	96.55	3.08	2.36	0.97
Upper Elementary Grd(4-5) Pgm	10,517	44,058,330	740,592	44,798,922	16,570,771	28,228,151	457.26	30.48	23.37	9.56
UppElem Grd Early Intrv(4-5)	745	6,110,346	52,449	6,162,795	2,279,570	3,883,225	67.73	2.16	1.66	0.68
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	15,411	73,067,940	1,085,240	74,153,180	27,428,681	46,724,499	770.55	44.67	34.25	14.01
High School Gen Educ(9-12)	21,003	82,835,198	2,385,896	85,221,094	31,522,616	53,698,478	913.17		46.67	19.09
CTAE(9-12) PGM	3,280	14,745,285	1,076,384	15,821,669	5,852,312	9,969,357	164.00		7.29	2.98
Students with Disab Cat I	1,526	16,547,391	379,917	16,927,308	6,261,279	10,666,029	190.75		3.39	1.39
Students with Disab Cat II	291	3,870,372	38,268	3,908,640	1,445,775	2,462,865	44.77		0.65	0.26
Students with Disab Cat III	3,188	54,805,824	650,988	55,456,812	20,513,041	34,943,771	637.60		7.08	2.90
Students with Disab Cat IV	433	12,325,365	182,837	12,508,202	4,626,686	7,881,516	144.33		0.96	0.39
Students with Disab Cat V	264	2,859,105	111,378	2,970,483	1,098,758	1,871,725	33.00		0.59	0.24
Gifted Student Category VI	6,388	46,745,675	644,603	47,390,278	17,529,293	29,860,985	532.33		14.19	5.81
Remedial Education Pgm	1,567	9,256,572	90,018	9,346,590	3,457,231	5,889,359	104.47		3.48	1.42
Alternate Education Pgm	992	5,859,313	69,856	5,929,169	2,193,153	3,736,016	66.13		2.20	0.90
Eng.Spkrs.of Other Lang.(ESOL)	1,431	17,679,966	82,193	17,762,159	6,570,084	11,192,075	204.43		3.18	1.30
Spec Ed. Itinerant				117,838	43,587	74,251				
Spec Ed. Supplemental Speech				21,392	7,913	13,479				
TOTAL DIRECT INSTRUC.	89,341	523,706,201	9,464,800	533,310,231	197,267,283	336,042,948	5,723.88	126.29	198.52	81.21
INDIRECT COST										
Cent. Admin		11,945,583	0	11,945,583	4,418,578	7,527,005				
School Admin		26,231,711	619,569	26,851,280	9,932,079	16,919,201				
Facility M & O			26,623,682	26,623,682	9,847,892	16,775,790				
Sub Total (INDIRECT COST)		38,177,294	27,243,251	65,420,545	24,198,549	41,221,996				
MEDIA CENTER PGM.		12,664,673	1,240,677	13,905,350	5,143,480	8,761,870				
20 DAYS ADDITIONAL INSTRUCTION		4,245,594		4,245,594	1,570,412	2,675,182				
STAFF & PROFESSIONAL DEV				2,406,052	889,980	1,516,072				
PRINCIPAL STAFF & PROF. DEV				40,351	14,926	25,425				
MIDTERM HOLD HARMLESS										
One Time Payment						0				
Charter System Adjustment				4,500,000		4,500,000				
QBE FORMULA EARNINGS		578,793,762	37,948,728	623,828,123	229,084,630	394,743,493	5,723.88	126.29	198.52	81.21
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 0)				5,765,216		5,765,216				
Sparsity - Regular				0		0				
Nursing Services				2,045,796		2,045,796				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				631,639,135		402,554,505				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				631,639,135		402,554,505				
Charter Commission /GADOE Admin - State						0				
Military Counselors						0				
Local Charter Supplement						546,488				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				631,639,135		403,100,993				

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	36.10	36.10	60.45	
		108.00	146.16	175.11					
1.00	6.00	108.00	146.16	176.11	1.00	36.10	36.10	60.45	
									150.09
1.00	6.00	108.00	146.16	176.11	1.00	36.10	36.10	60.45	150.09

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 $1580.00 for an annual funding amount of $18,960 in QBE under appropriation in FY24(HB 19).
3.Teacher Retirement is funded at 19.98% in QBE in FY 2024 (HB 19).

Total T&E **236,002,103** includes T&E 126,811,463 and HI 109,190,640

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY24 Initial (Amendment #1)

0% Salary
19.98% 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			1.6831			2.0842			1.2997			1.8306			1.0406
DIRECT INSTR. COST:															
Teacher		65.0586%	$3,309.55		71.6421%	$4,513.02		74.3395%	$2,920.19		81.5688%	$4,513.02		68.6235%	$2,158.40
Aides/Parapro	1:18	18.0718%	$919.32	1:18	14.5938%	$919.32									
Subject Specialists							1:345	3.6630%	$143.89	1:345	2.6007%	$143.89	1:345	4.5748%	$143.89
Counselors	1:450	2.1620%	$109.98	1:450	1.7459%	$109.98	1:450	2.7998%	$109.98	1:450	1.9878%	$109.98	1:450	3.4967%	$109.98
Tech. Specialist	1:1100	0.8844%	$44.99	1:1100	0.7142%	$44.99	1:1100	1.1453%	$44.99	1:1100	0.8132%	$44.99	1:1100	1.4304%	$44.99
OPERATIONS COST		1.5363%	$78.15		1.2406%	$78.15		2.1868%	$85.90		1.5526%	$85.90		2.2389%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3932%	$20.00	1:2475	0.3175%	$20.00	1:2475	0.5091%	$20.00	1:2475	0.3615%	$20.00	1:2475	0.6359%	$20.00
Social Worker	1:2475	0.3932%	$20.00	1:2475	0.3175%	$20.00	1:2475	0.5091%	$20.00	1:2475	0.3615%	$20.00	1:2475	0.6359%	$20.00
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		1.0810%	$54.99		0.8729%	$54.99		1.3999%	$54.99		0.9939%	$54.99		1.7483%	$54.99
Secretary		0.7572%	$38.52		0.6115%	$38.52		0.9806%	$38.52		0.6962%	$38.52		1.2247%	$38.52
Operations		0.1541%	$7.84		0.1245%	$7.84		0.1996%	$7.84		0.1417%	$7.84		0.2493%	$7.84
FACILITY M & O		5.8580%	$298.00		4.7306%	$298.00		7.5862%	$298.00		5.3861%	$298.00		9.4745%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6542%	$33.28	1:15.70	0.5283%	$33.28	1:15.70	0.8472%	$33.28	1:15.70	0.6015%	$33.28	1:15.70	1.0581%	$33.28
STAFF DEVELOPMENT		0.5331%	$27.12		0.5718%	$36.02		0.6443%	$25.31		0.6702%	$37.08		0.6257%	$19.68
MEDIA															
Personnel		2.1620%	$109.98		1.7459%	$109.98		2.7998%	$109.98		1.9878%	$109.98		3.4967%	$109.98
Materials		0.3010%	$15.31		0.2430%	$15.31		0.3897%	$15.31		0.2767%	$15.31		0.4868%	$15.31
TOTAL PER FTE COST		100.0000%	$5,087.03		100.0000%	$6,299.40		100.0000%	$3,928.18		100.0000%	$5,532.78		100.0000%	$3,145.28

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY24 Initial (Amendment #1)

0% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary EI 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			1.8254			1.0336			1.1415			1.0000			1.1789
DIRECT INSTR. COST:															
Teacher		81.7976%	$4,513.02		69.0887%	$2,158.40		71.9412%	$2,482.16		71.4123%	$2,158.40		69.6610%	$2,482.16
Aides/Parapro															
Subject Specialists	1:345	2.6080%	$143.89	1:345	4.6058%	$143.89	1:345	4.1704%	$143.89						
Counselors	1:450	1.9934%	$109.98	1:450	3.5204%	$109.98	1:450	3.1876%	$109.98	1:450	3.6388%	$109.98	1:450	3.0866%	$109.98
Tech. Specialist	1:1100	0.8154%	$44.99	1:1100	1.4401%	$44.99	1:1100	1.3040%	$44.99	1:1100	1.4885%	$44.99	1:1100	1.2626%	$44.99
OPERATIONS COST		1.2763%	$70.42		2.2541%	$70.42		2.0410%	$70.42		3.7585%	$113.60		9.2108%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3625%	$20.00	1:2475	0.6402%	$20.00	1:2475	0.5797%	$20.00	1:2475	0.6617%	$20.00	1:2475	0.5613%	$20.00
Social Worker	1:2475	0.3625%	$20.00	1:2475	0.6402%	$20.00	1:2475	0.5797%	$20.00	1:2475	0.6617%	$20.00	1:2475	0.5613%	$20.00
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		0.9967%	$54.99		2.5390%	$79.32		2.2990%	$79.32		3.3761%	$102.04		2.8637%	$102.04
Secretary		0.6982%	$38.52		0.8892%	$27.78		0.8052%	$27.78		1.0839%	$32.76		0.9194%	$32.76
Operations		0.1421%	$7.84		0.1940%	$6.06		0.1756%	$6.06		0.2256%	$6.82		0.1914%	$6.82
FACILITY M & O		5.4012%	$298.00		9.5387%	$298.00		8.6370%	$298.00		9.8596%	$298.00		8.3633%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6032%	$33.28	1:15.70	1.0653%	$33.28	1:15.70	0.9646%	$33.28	1:15.70	1.1011%	$33.28	1:15.70	0.9340%	$33.28
STAFF DEVELOPMENT		0.6721%	$37.08		0.6283%	$19.63		0.6385%	$22.03		0.6131%	$18.53		0.5871%	$20.92
MEDIA															
Personnel		1.9934%	$109.98		2.5390%	$79.32		2.2990%	$79.32		1.6880%	$51.02		1.4319%	$51.02
Materials		0.2775%	$15.31		0.4171%	$13.03		0.3777%	$13.03		0.4311%	$13.03		0.3657%	$13.03
TOTAL PER FTE COST		100.0000%	$5,517.30		100.0000%	$3,124.10		100.0000%	$3,450.26		100.0000%	$3,022.45		100.0000%	$3,563.20

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY24 Initial (Amendment #1)

0% Salary
19.98% 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			2.4651			2.9035			3.6913			5.9696			2.5225
DIRECT INSTR. COST:															
Teacher		83.2871%	$6,205.41		87.0301%	$7,637.42		88.9934%	$9,928.65		91.7136%	$16,547.75		81.3921%	$6,205.41
Aides/Parapro															
Subject Specialists															
Counselors	1:450	1.4761%	$109.98	1:450	1.2532%	$109.98	1:450	0.9858%	$109.98	1:450	0.6095%	$109.98	1:450	1.4425%	$109.98
Tech. Specialist	1:1100	0.6038%	$44.99	1:1100	0.5127%	$44.99	1:1100	0.4033%	$44.99	1:1100	0.2494%	$44.99	1:1100	0.5901%	$44.99
OPERATIONS COST		3.3415%	$248.96		1.4968%	$131.35		1.8303%	$204.20		2.3412%	$422.42		5.5406%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2684%	$20.00	1:2475	0.2279%	$20.00	1:2475	0.1793%	$20.00	1:2475	0.1108%	$20.00	1:2475	0.2623%	$20.00
Social Worker	1:2475	0.2684%	$20.00	1:2475	0.2279%	$20.00	1:2475	0.1793%	$20.00	1:2475	0.1108%	$20.00	1:2475	0.2623%	$20.00
Spec Ed Leadership	1:200	3.3215%	$247.47	1:200	2.8200%	$247.47	1:200	2.2181%	$247.47	1:200	1.3716%	$247.47	1:200	3.2459%	$247.47
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		1.0646%	$79.32		0.9039%	$79.32		0.7110%	$79.32		0.4396%	$79.32		1.0404%	$79.32
Secretary		0.3729%	$27.78		0.3166%	$27.78		0.2490%	$27.78		0.1540%	$27.78		0.3644%	$27.78
Operations		0.0813%	$6.06		0.0691%	$6.06		0.0543%	$6.06		0.0336%	$6.06		0.0795%	$6.06
FACILITY M & O		3.9997%	$298.00		3.3958%	$298.00		2.6711%	$298.00		1.6516%	$298.00		3.9087%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6752%	$50.31		0.6939%	$60.89		0.6975%	$77.82		0.7024%	$126.73		0.6599%	$50.31
MEDIA															
Personnel		1.0646%	$79.32		0.9039%	$79.32		0.7110%	$79.32		0.4396%	$79.32		1.0404%	$79.32
Materials		0.1749%	$13.03		0.1485%	$13.03		0.1168%	$13.03		0.0722%	$13.03		0.1709%	$13.03
TOTAL PER FTE COST		100.0000%	$7,450.63		100.0000%	$8,775.61		100.0000%	$11,156.62		100.0000%	$18,042.85		100.0000%	$7,624.09

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY24 Initial (Amendment #1)

0% Salary
19.98% 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			1.7267			1.3651			1.4969			2.6147
DIRECT INSTR. COST:												
Teacher		79.2698%	$4,136.94		80.2154%	$3,309.55		73.1518%	$3,309.55		89.7386%	$7,091.89
Aides/Parapro												
Subject Specialists												
Counselors	1:450	2.1074%	$109.98	1:450	2.6656%	$109.98	1:450	2.4309%	$109.98	1:450	1.3917%	$109.98
Tech. Specialist	1:1100	0.8621%	$44.99	1:1100	1.0904%	$44.99	1:1100	0.9944%	$44.99	1:1100	0.5693%	$44.99
OPERATIONS COST		1.9334%	$100.90		1.3922%	$57.44		1.5565%	$70.42		0.7268%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3832%	$20.00	1:2475	0.4848%	$20.00	1:2475	0.4421%	$20.00	1:2475	0.2531%	$20.00
Social Worker	1:2475	0.3832%	$20.00	1:2475	0.4848%	$20.00	1:2475	0.4421%	$20.00	1:2475	0.2531%	$20.00
Spec Ed Leadership	1:200	4.7419%	$247.47									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5199%	$79.32		1.9225%	$79.32		10.9396%	$494.93		1.0037%	$79.32
Secretary		0.5323%	$27.78		0.6733%	$27.78		0.6140%	$27.78		0.3515%	$27.78
Operations		0.1161%	$6.06		0.1469%	$6.06		0.1339%	$6.06		0.0767%	$6.06
FACILITY M & O		5.7101%	$298.00		7.2228%	$298.00		6.5868%	$298.00		3.7708%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.8066%	$33.28						
STAFF DEVELOPMENT		0.6710%	$35.02		0.6564%	$27.08		0.6666%	$30.16		0.6962%	$55.02
MEDIA												
Personnel		1.5199%	$79.32		1.9225%	$79.32		1.7532%	$79.32		1.0037%	$79.32
Materials		0.2497%	$13.03		0.3158%	$13.03		0.2880%	$13.03		0.1649%	$13.03
TOTAL PER FTE COST		100.0000%	$5,218.81		100.0000%	$4,125.83		100.0000%	$4,524.22		100.0000%	$7,902.83

WEIGHTS FOR SALARY & OPERATIONS

FY 2024

FY24 Initial (Amendment #1)

BASE INSTRUCTION SALARY				
(BASE SALARY)		$40,758.67	$40,758.67	$0.00
Retirement	19.98%	$8,143.58		
Health Insurance	0%	$0.00		
Medicare	1.45%	$591.00		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		$49,643.25		
Teacher Aides		$16,547.75		
ADMIN SALARY (10MO.) excl Sick Leave		$49,493.25		
ADMIN SALARY (12MO.) excl Sick Leave		$59,392		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTES
1 Superintendent	$59,392	
1 Secretary @ $14,449 (12MO.)	$17,336	
1 Accountant @ $21,567 (10MO.)	$25,876	
2 Asst. Superintendent	$118,784	0 - 5,000
4 Asst. Superintendent	$237,568	5,001- 99,999
6 Asst. Superintendent	$356,351	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.)	$24,747	$54.99
Secretary @ $14,449 (12MO.)	$17,336	$38.52
TOTAL SALARIES	$42,083	$93.52
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	$49,493	$79.32
Secretary @ $14,449 (12MO.)	$17,336	$27.78
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.)	$98,987	$51.02
Secretary @ $14,449 (12MO.)	$17,336	$17.87
Secretary @ $12,041 (10MO.)	$14,447	$14.89
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)	$49,493	$494.93
Secretary @ $14,449 (12MO.)	$17,336	$27.78
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2024

FY24 Initial (Amendment #1)

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.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

Federal emergency funds designed to help address educational issues arising from the pandemic by providing school districts with resources to prevent, prepare for, and respond to the COVID-19 crisis.

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.

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.

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