Fulton County Schools
Where Students Come First

FY2016 Budget

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

1st students

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

FULTON SCHOOL DISTRICT

For excellence in the preparation and issuance of its school entity's budget for the Fiscal Year 2014-2015.

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

MERITORIOUS BUDGET AWARD

Terrie S. Simmons, RSBA, CSBO
President

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Fulton County School System

Georgia

For the Fiscal Year Beginning

July 1, 2014

Executive Director

Table of Contents

Introductory Section 7

Executive Summary Table of Contents 8

Executive Summary 9

Organizational Section 64

District Overview 65

Organizational Charts 67
Map of the District 81
Profile of Fulton County 82
About Fulton County School System 84
Ethnological Comparison of Students 85
Student Enrollment Ethnicity 86
Five Year CRCT and AYP Results 87
The College and Career Ready Performance Index 91
Population Demographics 101
Free and Reduce Price Meal Eligibility 103

District Vision, Mission, and Goals 105

Mission Statement 106
Fulton County Schools as a Charter System 107
Strategic Initiatives 109
Strategic Plan Balanced Scorecard 114

District Policies 123

Budget Process 124
District Policies and Procedures 127
Chart of Accounts 163

Financial Section 180

Revenue Summary 181

Revenue Overview 182
Revenue Sources Summary by Year 186
Revenue Sources Summary by Fund 187
Revenue Sources Summary by Source 188
Tax Digest Growth by Component 189
Tax Digest Growth Jurisdiction 193
Millage Rate History 194
Tax Digest and Millage Rates 196

Table of Contents

Expenditure Summary 197

Expenditure Overview 198
Expenditure Summary by Fund 200
Expenditure per Student 201
Expenditure Summary by Org Unit 204
Expenditure Summary Five Year 208

Fund 100 – General Fund 213

State Allotment Overview 214
General Fund Revenue vs. Expenses 219
General Fund Revenue 220
General Fund Expenditure 221
General Fund Budget by Function 222
General Fund Budget Summary 223
Fund Balance History 224

Selected Program Budgets 225

Budgets by Organization 234

Fund 200 – Debt Service 245

Debt Service Overview 246
Debt Service Revenue vs. Expenses 253
Debt Service Summary 254
Five Year Debt Service Plan 255

Fund 3XX – Capital Projects 256

Capital Projects Overview 257
SPLOST Capital Revenue Budget by Year 260
Capital IV Cash Flow Projection 261

Special Revenue 262

Special Revenue Funds Overview 263
Special Revenue Summary Budget by Program 269

School Nutrition 282

School Nutrition Revenue vs. Expenses 283
School Nutrition Summary 284

Informational Section 285

Enrollment & Staffing Summary 286

Enrollment and Staffing Projections Methodology 287
Five Year Enrollment Summary 288

Table of Contents

Additional Department Data 294

Division Summary 295
Department New Position Requests 306
List of Onetime Expenditures 307

Staffing Allocations and Formulas 309

School Allotment Guidelines 310
Staffing Summary by Fund 314
Five Year Staffing Summary 317

Statistics & Details 326

Property Values & Taxes 327
Five Year General Fund Summary 329
Five Year Special Revenue Fund Summary 330
Debt Service Overview 331
SPLOST Capital Revenue Budget by Year 337
Visual Data Analyses 338
Current FY Tentative Budgets 342
Student Enrollment Forecast by Grade Level 343

Salary Schedules 344

Talent Executive Summary 345
Work Day Calendars 346
Non-Teaching Salary Schedule 358
Teacher Salary Schedule 366
School Nutrition Salary Schedule 370
Pre-K Employee Salary Schedule 372
Substitute Employee Salary Schedule 374
Supplemental Duty Salary Schedule 376
Additional Pay Schedule 379
Comparative Salary Data 381

State of Georgia Department of Education QBE Allotment Sheets 402

QBE Earnings Sheet 403
Salary and Operation Details 404
Weights for FTE Funding 408
Direct Instructional Operational Costs 413

Glossary 414

Fulton County Schools

Where Students Come First

INTRODUCTORY SECTION

FY2016





Executive Summary Table of Contents

Budget Message 9
Mission Statement 11
Fulton County Board of Education 12
Organizational Structure 13
Fulton County Schools Administration 14
Fulton County Facts at a Glance 16
Fulton County Demographics 17
Fulton County Schools Performance Results 18
Budget Process 22
Budget Calendar 25
Budget Highlights 26
Tentative Budgets by Fund 28
General Fund Budget Summary 29
General Fund Revenues 30
General Fund Expenditures 35
Property Values & Taxes 38
Division Summary 40
New Position Requests 41
Onetime Expenditures 42
Strategic Plan Initiative Summary 44
School Staffing Charts 46
Five Year Staffing Summary - Departments 50
Student Enrollment Forecast 53
Five Year Financial Forecast 54
Visual Data Analyses 58
Debt Management 62
Closing Remarks 63

Founded in 1871, the Fulton County Schools (FCS) is one of the oldest and largest school districts in Georgia. With a focus on student achievement and a commitment to continual improvement, Fulton has earned a reputation as a premier school system. This long history of excellence is evidenced by the many state and national honors bestowed on Fulton's schools, staff, and students.

On May 14th, 2015, the Superintendent will propose a $921 million General Fund budget for the 2015-2016 school year. This is an increase of .54% over the 2014-2015 school year.

Fulton County School System is anticipating a 7.46% increase in local property tax revenue in FY2016. This is an increase of almost $52 million dollars since FY2013, the year of our lowest local revenue receipts in recent years. It is the goal of FCS to strategically use new revenue to support the districts Strategic Plan, to provide competitive compensation to our teachers, and to manage the increased cost of healthcare and continued student growth.

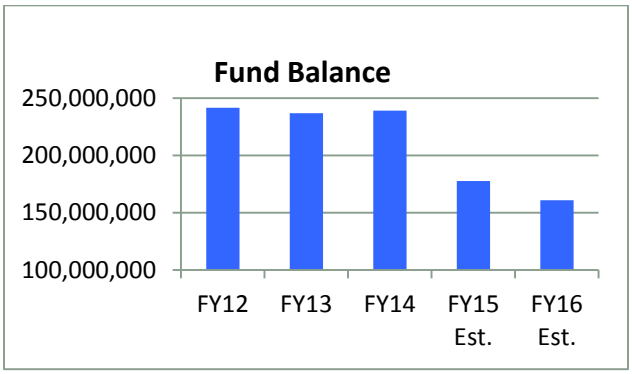
The following assumptions are included in the proposed General Fund Budget for the Fiscal Year ending in 2016 (FY16); a continued increase in the TRS rate, increases to health insurance for classified employees, re-establishing the instructional reserve at $3.7M, paid step increases, raises for all employees, and no increase to the millage rate. Some revenue assumptions include a 7.46% increase in tax revenue and a 3.59% increase in Quality Basic Education (QBE) funds. The remaining budget gap will be covered by using reserves.

We are projecting a remaining fund balance of $177,462,700 at the conclusion of FY15 and a remaining fund balance of $162,109,869 at the conclusion of FY16. The ending fund balance in FY16 is expected to be 18% of the expenditure budget, which exceeds the Board Policy of 15%. This policy is important to maintaining a good credit rating and being able to sustain any revenue delays or short term economic crisis.

Even though we increased the millage rate in FY11, we still have the lowest total millage rate of any of the comparable sized school districts in Georgia. We are currently recommending no change for the millage rate for FY16.

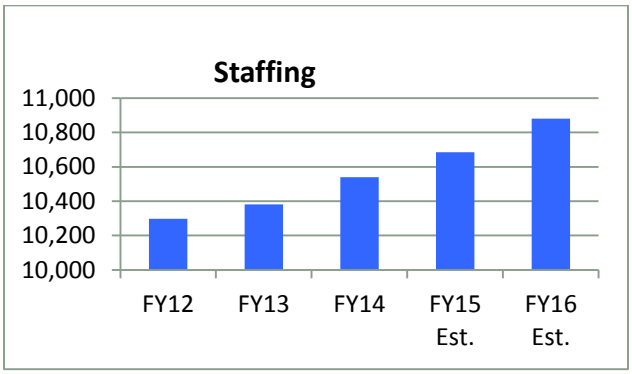
Fiscal Year	Fund Balance	Expenditures	% of Exp
FY07	$ 163,182,573	$ 736,156,985	22%
FY08	$ 126,081,595	$ 851,357,061	15%
FY09	$ 90,576,611	$ 814,578,262	11%
FY10	$ 114,278,894	$ 802,673,567	14%
FY11	$ 210,208,283	$ 749,243,060	25%
FY12	$ 241,378,263	$ 774,001,560	31%
FY13	$ 236,707,512	$ 813,832,178	29%
FY14	$ 238,876,463	$ 828,069,546	29%
FY15	$ 177,462,700	$ 915,873,511	19%
FY16	$162,109,869	$920,813,893	18%

FY15 Millage Rates	
District	**Millage Rate**
Fulton	18.502
Gwinnett	21.850
Dekalb	23.98
Cobb	18.900
Atlanta	21.640



Thinking long-term, we strategically utilize and maintain the fund balance in a way to keep the district in good financial position as we slowly come out of the State economic crisis. We project an ending fund balance of 18% of total general fund expenditures for FY16. This strong fund balance is forecasted to be utilized for the next couple of years, while still being in compliance with board policy.

The State of Georgia is experiencing improved revenues over prior years, and we forecast our local revenue will follow this improvement trend by FY16. In the meantime, we must make sure Fulton County Schools can continue to provide academic excellence with the resources we have available.



The district was able to reduce a significant number of positions and personnel costs by raising the class size maximum in FY10 and FY11. Since FY11, we have been steadily adding back positions due to student enrollment growth. The school year will begin with more than 10,880 General Fund budgeted positions. Salary and benefits makes up 83% of the budget proposal, which is consistent with most school districts.

The proposed budget is available for all stakeholders on our website, located at fultonschools.org. There, stakeholders may submit any concerns or questions regarding the budget or budget development process. The public can also give input during public hearings scheduled in May.

We would like to thank everyone who helps provide resources to Fulton County Schools. Your support has made it possible for the children of Fulton County to continue to meet high standards of academic excellence.

Mission Statement

Our Mission

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

Our Vision

Is for all students to learn to their full potential.

We Believe In

· Excellence

· Trust and Honest Communication

· Common Understanding

· Personal Responsibility

· Commitment

· Academic Achievement

· Measured Results

· Continuous Improvement

· Safe and Nurturing Environment

· Involved Family, Community and Staff

· Transparency and Accountability

Value Statements

· Each Fulton County school will educate every student to his/her fullest potential.

· Fulton County will engage parents as key partners in the educational process.

· Each Fulton County school will be the preferred school for its students and parents.

· Each Fulton County school will provide greater value for each child's educational experience when compared to top-performing public and private schools in the nation.

· Fulton County schools will prepare each student to excel in a rapidly changing global society.

Fulton County Board of Education



Linda Schultz
District 1



Katie Reeves
District 2



Gail Dean
District 3



Linda P. Bryant
District 4
Vice President



Linda McCain
District 5
Board President



Catherine E. Maddox
District 6



Julia C. Bernath
District 7



Dr. Robert Avossa
Superintendent

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

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



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

In addition, the schools of Fulton County are divided into five learning communities – Northwest Learning Community, Northeast Learning Community, Central Learning Community, South Learning Community, and an Achievement Zone. Organized geographically, the learning communities allow a decentralized approach to school management and provide schools the opportunity to work more closely together and align resources. Each is managed by an Area Superintendent and supported by an Executive Director.

Superintendent's Division

Superintendent	Robert Avossa
Executive Director of Communications	Samantha Evans
Director of Internal Audit	James Yerich

Academics Division

Deputy Superintendent of Academics	Scott Muri
Director of Assessment	Connie Maggert

Area Superintendents

Gonzalo La Cava * Donald Fennoy * Margaret Pupillo * Rob Anderson

Area Executive Directors

Kirk Shrum *Carlene Millen *Angela Parham * Eric Hollinhead

Assistant Superintendent of Learning and Teaching	Amy Barger
Executive Director of Career Preparation and Technical Education	Yalanda Bell
Director of Humanities	Keena Ryals-Jenkins
Director of STEM	Becky Patterson Vijay Puruqulla
Director of JROTC	Travis Heard
Coordinator of Advanced Studies	Sherry Wiedman
Coordinator of Health/Physical Education	Tasha Guadalupe
Coordinator of Fine Arts	Felice Margol
Director of Instructional Technology	Hoke Wilcox
Curator Teaching Museums	Jena Sibille
Coordinator of Early Childhood/Remedial Programs	Montreal Bell
Assistant Superintendent of Student Support Services	Christopher Matthews
Executive Director of Guidance & Counseling, Psychological Services & Social Work Services	Candace Ford
Executive Director of Compliance Exceptional Children	Cristy Smith
Director of Instruction Exceptional Children	Amy Penn
Director of Athletics	Steven Craft
Director of Title I	Catherine Harper
Director of Student Discipline	Deana Holiday Ingraham
Coordinator of English Second Language	Barbara Beaverson
Coordinator of Compliance	Frances Holt
Deputy Superintendent of Operations	Patrick Burke
Executive Director of Operational Planning	Yngrid Huff
Executive Director of Facility Services	Joseph Clements
Executive Director of School Nutrition	Alyssia Wright
Executive Director of Transportation	Lynn Simpson
Director of Transportation Operations	Sam Ham
Executive Director of Safety/Security	Shannon Flounnory
Chief of Police	Felipe Usury

Program Management

Program Director	John Dougherty
Design Manager	Gene Burnett
Controls Manager	Jonnie Davis
Construction/Quality Assurance Manager	Tommy Smith
Senior Project Manager	Chad Word
Senior Project Manager	Virgil Bryan
Chief Talent Officer	Ronnie Wade
Executive Director of Talent Operations	Lance Young
Executive Director of Talent Management and Organizational Development	Arthur Mills IV
Northwest Learning Community - HR	Patty Johnson
Central Learning Community – HR	Pamela Gayles
South Learning Community – HR	Paula Thompson
Northeast Learning Community – HR	Kirk Balcom
Operations Staffing	Erika McMullen
Chief Financial Officer	Robert Morales
Deputy Chief Financial Officer	Marvin Dereef
Executive Director of Accounting	Monique Bonner
Director of Budget Services	Lisa Bracken
Executive Director Payroll and Employee Benefits	David Helton
Executive Director of Contracting	Angela Young
Executive Director of Pension Services	Greta Tinaglia
Chief Information Officer	Serena Sacks
Director of Student Information Systems	Vacant
Executive Director of Enterprise Applications	Myra Guy
Director of Data Warehousing and Business Intelligence	Raymond Lee
Director of Program Management	Tim Dunn
Director of IT Infrastructure	Kenny Wilder
Chief Strategy and Innovation Officer	Kenneth Zeff
Executive Director of Accountability	Clifford Jones
Director of Program Evaluation	Mahnaz Charania
Director of School Flexibility/Governance	Korynn Schooley
Coordinator of Project Management	Sherri Davis
Director of Data Utilization	Debbie Jaffe
Coordinator of Charter Schools	Laura Stowell
Coordinator of Grants	Kelly Hopkins
	Ashley Garrison

2014-15 **Facts-at-a-Glance**



BOARD OF EDUCATION

Linda McCain, *Board President*
Linda P. Bryant, *Vice President*
Julia C. Bernath • Gail Dean
Catherine Maddox • Katie Reeves
Robert M. Avossa, Ed.D., *Superintendent*

Employees

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

Number of Schools

58	Elementary Schools, grades K-5 (prekindergarten available in some schools)
19	Middle Schools, grades 6-8
17	High Schools, grades 9-12 (includes two open campus high schools)
7	Start-Up Charter Schools (two charters have multiple campuses but are considered one school)
101	**Total**

Systemwide Enrollment	2013-14 Systemwide Free/Reduced Meals
96,297 (projected)	45.84% eligible

2013-14 Racial Composition (rounded)

Black	White	Hispanic	Asian	Multi-racial	Native American	Hawaii Pacific Island
43%	31%	14%	10%	3%	Less than 1%	Less than 1%

2014 SAT

	Reading	Math	Writing	Total
Fulton	520	530	517	1567
State	488	485	472	1445
National	497	513	487	1497

End of Course Tests (EOCT)

	2011	2012	2013
CCGPS Coordinate Algebra			47%
GPS Geometry		70%	75%
9th Grade Literature & Composition	87%	89%	89%
American Literature & Composition	92%	92%	94%
Biology	75%	79%	79%
Physical Science	76%	74%	81%
U.S. History	77%	79%	80%
Economics	83%	84%	85%

FY15 General Fund Budget

$878,343,708

FY15 Cost Per Student

$9,111 (estimated)

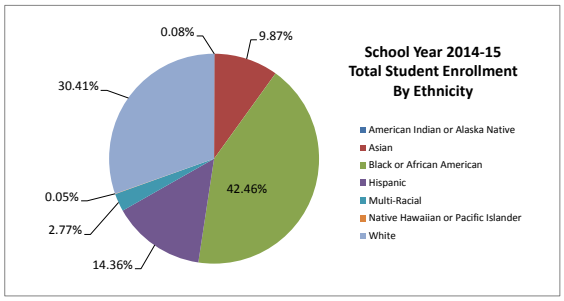
FY15 Tax Levy

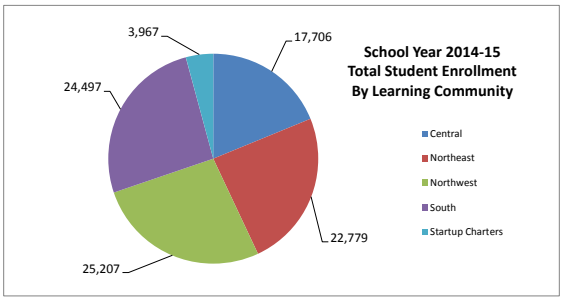
Maintenance & Operations	18.502
Debt Service	0.000
Total	**18.502**

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Ethnological Comparison of Total Students





Fulton County Schools
Total Student Enrollment by Learning Community
School Year 2014-15, 10th Day Counts

	Central		Northeast		Northwest		South		Startup Charters		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	7	0.04%	18	0.08%	22	0.09%	25	0.10%	2	0.05%	74	0.08%
Asian	431	2.43%	5,588	24.53%	2,734	10.85%	65	0.27%	474	11.95%	9,292	9.87%
Black or African American	8,559	48.34%	3,193	14.02%	3,213	12.75%	22,382	91.37%	2,632	66.35%	39,979	42.46%
Hispanic	5,236	29.57%	2,835	12.45%	3,754	14.89%	1,432	5.85%	264	6.65%	13,521	14.36%
Multi-Racial	440	2.49%	878	3.85%	863	3.42%	331	1.35%	95	2.39%	2,607	2.77%
Native Hawaiian or Pacific Islander	5	0.03%	19	0.08%	14	0.06%	5	0.02%	4	0.10%	47	0.05%
White	3,028	17.10%	10,248	44.99%	14,607	57.95%	257	1.05%	496	12.50%	28,636	30.41%
Total	17,706	100.00%	22,779	100.00%	25,207	100.00%	24,497	100.00%	3,967	100.00%	94,156	100.00%

Fulton County Schools
ESOL Enrollment by Learning Community
School Year 2014-15, 10th Day Counts

	Central		Northeast		Northwest		South		Startup Charters		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	2	0.09%	1	0.10%	0	0.00%	0	0.00%	0	0.00%	3	0.06%
Asian	62	2.90%	358	34.10%	165	12.62%	9	2.66%	24	20.34%	618	12.48%
Black or African American	68	3.18%	29	2.76%	18	1.38%	45	13.31%	13	11.02%	173	3.49%
Hispanic	1,923	89.86%	510	48.57%	988	75.59%	276	81.66%	44	37.29%	3,741	75.53%
Multi-Racial	2	0.09%	3	0.29%	4	0.31%	0	0.00%	1	0.85%	10	0.20%
Native Hawaiian or Pacific Islander	1	0.05%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.02%
White	82	3.83%	149	14.19%	132	10.10%	8	2.37%	36	30.51%	407	8.22%
Total	2,140	100.00%	1,050	100.00%	1,307	100.00%	338	100.00%	118	100.00%	4,953	100.00%

Fulton County Schools
Special Education Enrollment by Learning Community
School Year 2014-15, 10th Day Counts

	Central		Northeast		Northwest		South		Startup Charters		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	2	0.11%	3	0.14%	0	0.00%	5	0.17%	0	0.00%	10	0.10%
Asian	20	1.07%	179	8.48%	143	5.25%	2	0.07%	8	3.33%	352	3.59%
Black or African American	992	53.19%	469	22.21%	523	19.21%	2,660	92.65%	185	77.08%	4,829	49.22%
Hispanic	570	30.56%	417	19.74%	532	19.54%	102	3.55%	18	7.50%	1,639	16.71%
Multi-Racial	29	1.55%	86	4.07%	86	3.16%	39	1.36%	8	3.33%	248	2.53%
Native Hawaiian or Pacific Islander	1	0.05%	2	0.09%	0	0.00%	0	0.00%	0	0.00%	3	0.03%
White	251	13.46%	956	45.27%	1,439	52.85%	63	2.19%	21	8.75%	2,730	27.83%
Total	1,865	100.00%	2,112	100.00%	2,723	100.00%	2,871	100.00%	240	100.00%	9,811	100.00%

Criterion Referenced Competency Tests (CRCT)

The Georgia Criterion Referenced Competency Tests (CRCT) is given in Grades One through Eight. The tests measure specific skills included in the Georgia Core Curriculum that are considered essential for continued academic progress.

Understanding the Scores

Student results for the CRCT are classified into three categories: Does Not Meet the Standard (1), Meets the Standard (2), and Exceeds the Standard (3). After each student's performance is assigned a category, Fulton County Schools reports the combined Percent of Students that Meets or Exceed the Standards. For example, if 52% of a Grade Level Meets the Standard in Reading and 45% Exceed the Standard in Reading, then FCS would report that 97% Meet or Exceed the Standard in Reading.

Below are the Performance results for Grades 3, 5, and 8 in Reading, English / Language Arts, Mathematics, Science, and Social Studies for Fulton County Schools and the State of Georgia, and the change from last year.

Fulton County Schools
Criterion Referenced Competency Tests
Spring 2013 Selected Results

		Reading		English / LA		Mathematics		Science		Social Studies	
Grade	Level	Meets or Exceeds	% Change	Meets or Exceeds	% Change	Meets or Exceeds	% Change	Meets or Exceeds	% Change	Meets or Exceeds	% Change
3rd	FCS	93%	*1%*	89%	*-4%*	82%	*-2%*	80%	*-1%*	85%	*1%*
	State	92%	*1%*	88%	*-3%*	78%	*-2%*	79%	*1%*	84%	*3%*
5th	FCS	94%	*1%*	96%	*0%*	90%	*3%*	80%	*-1%*	81%	*3%*
	State	93%	*2%*	94%	*0%*	90%	*6%*	79%	*1%*	81%	*4%*
8th	FCS	98%	*1%*	96%	*-1%*	84%	*4%*	76%	*-1%*	81%	*0%*
	State	97%	*1%*	94%	*-1%*	83%	*6%*	74%	*0%*	78%	*1%*

Iowa Tests of Basic Skills (ITBS)

The Iowa Tests of Basic Skills are norm-referenced tests. Georgia law mandates that a nationally norm-referenced test, such as the ITBS, be administered annually to students in grades three, five, and eight. The purpose of a norm-referenced test is to obtain information about the performance of Georgia's students and compare it with that of students in a national sample. The results are used for evaluation, decision-making, and instructional improvement.

Understanding the Scores

The scores are reported in percentiles and show how students compared with other students across the nation. For example, if a percentile score was 66, that school achieved a score that was as high as

or higher than 66 percent of the other schools in the nation. Because this is norm-referenced, the National average is simply 50%.

Below are the Performance results for Grades 3, 5, and 8 in Reading, Language, Math, Science, and Social Studies for Fulton County Schools and the Nation, and the change from last year.

Fulton County Schools
Iowa Tests of Basic Skills
Fall 2013 Results

		Reading		Language		Math		Science		Social Studies	
Grade	Level	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change
3rd	FCS	66%	*0%*	66%	*-5%*	72%	*-3%*	71%	*1%*	72%	*0%*
	Nation	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*
5th	FCS	64%	*1%*	69%	*0%*	72%	*1%*	71%	*2%*	72%	*2%*
	Nation	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*
8th	FCS	58%	*1%*	60%	*0%*	60%	*0%*	66%	*1%*	60%	*0%*
	Nation	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*

Grade Five Writing Assessment

Part of the Statewide Testing Program, fifth grade students are assigned an essay topic in one of three genres: narrative, informational, and persuasive. Students are allowed approximately 120 minutes to write their essays.

Understanding the Scores

Papers are scored by trained raters using a standardized scoring system. Student writing is assessed analytically in four domains: Ideas, Organization, Style, and Conventions. Analytic scoring will provide detailed information on student writing including scale scores and performance levels. The Grade 5 Writing Assessment will also be linked to a common reporting scale allowing for greater capability to compare scores over time.

Fulton County Schools
Grade 5 Georgia Writing Assessment
2014 Results

Level	% Meets and Exceeds	% Change
FCS	86%	*0%*
Metro RESA	84%	*1%*
Georgia	80%	*1%*

Grade Eight Writing Assessment

This writing assessment consists of an evaluation of the student's response to an assigned topic. The topic type may be narrative, persuasive, or expository. Students decide the type of writing that best suits their knowledge of and interest in the writing topic.

Understanding the Scores

The essays are scored among four domains: Content/Organization, style, Sentence Formation, Usage, and Mechanics. They are assigned scores on a four-point scale, with '1' being the lowest and '4' being the highest.

Fulton County Schools
Grade 8 Georgia Writing Assessment
2014 Results

Level	% Meets and Exceeds	% Change
FCS	86%	*-1%*
Metro RESA	85%	*-2%*
Georgia	80%	*-2%*

Advanced Placement (AP)

The Advanced Placement (AP) is a program in the United States and Canada created by the College Board offering college-level curriculum and examinations to high school students. American colleges often grant placement and course credit to students who obtain high scores above a certain number on the examinations. The AP curriculum for the various subjects is created for the College Board by a panel of experts and college-level educators in each subject.

Fulton County Schools
Advanced Placement Exams
2013 Results

Level	Exams Given	Exams Passed	% Passed	% Change
Fulton	16,098	10,777	66.95%	-3.18%
Georgia	141,905	78,758	55.50%	-1.77%
Global	3,950,966	2,330,503	58.99%	-4.07%

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 subscores ranging from 1 to 18. (The subject score is not the sum of the subscores.) The composite score is the average of all four tests.

Fulton County Schools
ACT
2013 Results

	Reading		Math		English		Science		Composite	
Level	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change
FCS	22.9	*-0.1*	22.6	*-0.3*	22.2	*-0.2*	22.1	*-0.2*	22.6	*-0.2*
State	21.2	*0.2*	20.3	*-0.3*	20.2	*0.1*	20.5	*0.0*	20.7	*0.0*
National	21.1	*-0.2*	20.9	*-0.2*	20.2	*-0.3*	20.7	*-0.2*	20.9	*-0.2*

SAT Reasoning Test (The SAT)

The SAT is an optional test given to measure reading, writing, and mathematical reasoning skills related to successful performance in college. The SAT previously tested students through verbal and math sections. The test was restructured in 2005 and now has three sections: math, critical reading, and writing. Each is scored within a range of 200-800 points, combining for a total of 2400.

Understanding the Scores

The new SAT has three sections – math, critical reading, and writing. Each is scored within a range of 200-800 points, combining for a total of 2400.

Fulton County Schools
SAT Reasoning Test
2013 Results

	Critical Reading		Math		Writing		Critical Reading and Math		Critical Reading, Math, Writing	
Level	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change
FCS	520	*-2*	531	*-5*	516	*-6*	1051	*-7*	1567	*-13*
State	490	*2*	487	*-2*	475	*0*	977	*0*	1452	*0*
National	496	*0*	514	*0*	488	*0*	1010	*0*	1498	*0*

*Fulton County School (FCS) uses modified zero-based budgeting to develop all department based budgets. This version of Budgeting for Outcomes (BFO) begins with establishing community priorities and as a result, bringing attention to the value of services while encouraging new ideas, innovation, cooperation, and improvement within the school district's budget. This type of budgeting process is an essential component of management control systems and is an effective system by which Budget Managers can successfully plan, coordinate, and control their budgets. The process involves the creation and implementation of the broad objectives of the organization, the detailed objectives, and a short-term and long-term financial plan. The philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis, assuming that no present commitment exists, and that there is no balance to be carried forward. By encouraging the activities to be ranked according to priority, modified zero-based budgeting provides a systematic basis for resource allocation.

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

- Budget Development starts in June/ July when the Budget Services staff reviews the prior year process and develops the timeline and priorities for the following year. 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.

- Budget brainstorming sessions are held with various end-users to review the previous year's budget process (successes and areas of improvement). These sessions give opportunity to the public, Board, Cabinet, and staff to assess the budget process and provide feedback for continual improvement. At the same time, the district Balanced Scorecard and strategic objectives are updated based on the latest available information.

- Beginning in November, Budget Services along with a cross-functional team, the School Resource Committee, will review the School Allotment Guidelines to be used to develop the school-based earned allocations. Based on the Board's mission and feedback from stakeholders, the Superintendent and Cabinet also start developing the strategic initiatives and priority list for the next year's budget cycle.

- In December, the Operational Planning Department releases the enrollment forecast and Budget Services will prepare the preliminary revenue assumptions for the next year's budget. Then in March, the five-year enrollment forecast will be 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 true site-based 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, innovation, and is results-driven and aligned with each



school/department strategic plan and the district overall mission. Although time consuming 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 Georgia, our principals have more flexibility over how they allocate and spend their dollars (in abidance of federal and state rules) to ensure positive impacts on student achievement (high accountability and high flexibility). Therefore, FCS budget preparation templates are as flexible as possible in order to accommodate all potential budget allocation scenarios proposed by the school principal and School Governance Council.

- Each school principal will be 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 also must give appropriate opportunity to their staff and team leaders for determining needs and requirements for the upcoming budget year. The goal is to make the budget process fully open and fully inclusive, as required by the Board and FCS budget guidelines.

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

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

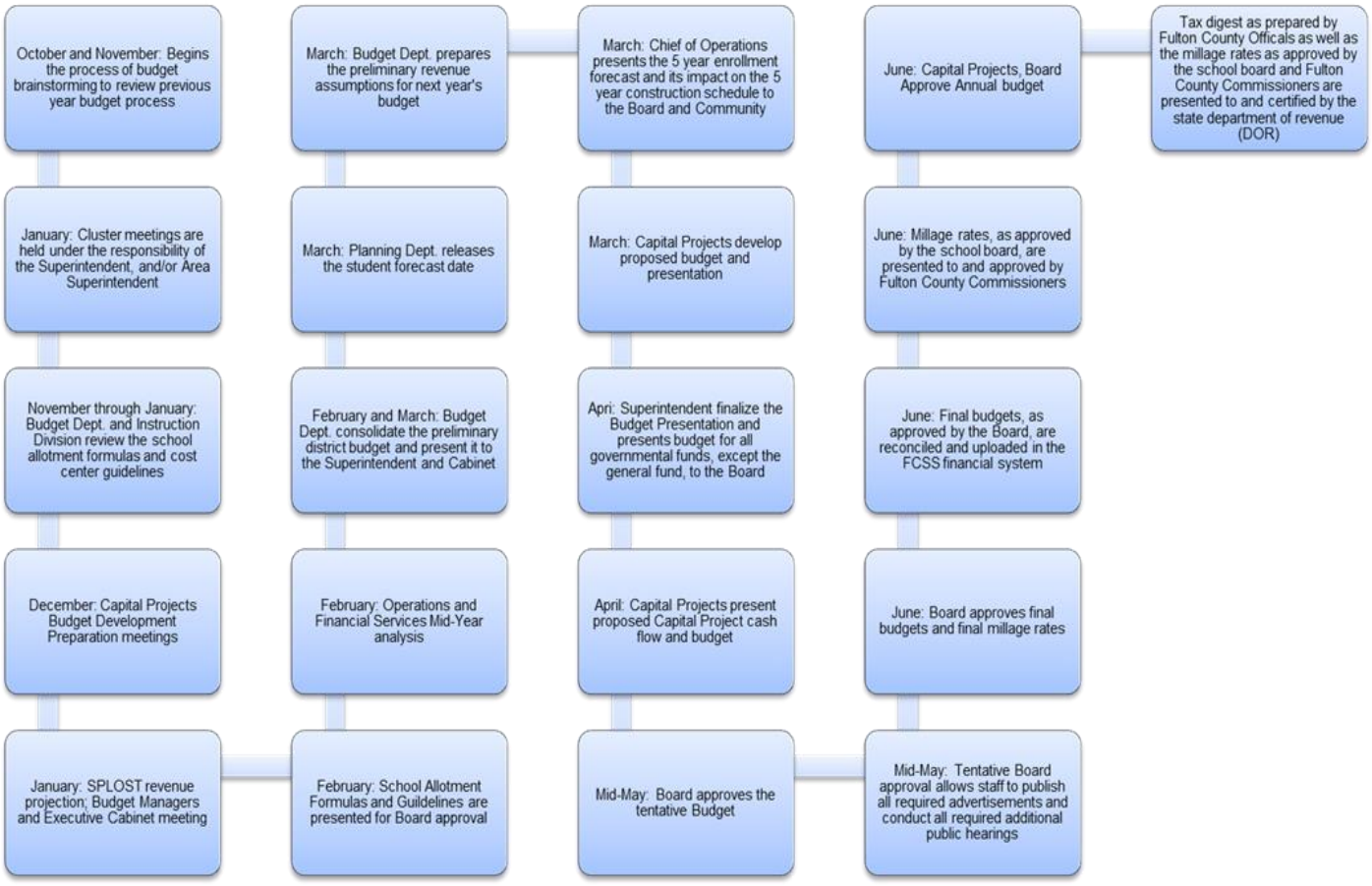
- During the budget development process, regular budget updates and feedback are provided through several channels including, but not limited to: Board community meetings, Superintendent's Advisory Committee, budget focus groups, Administrative Staff meetings, Cabinet budget sessions, school budget reviews, and the School Resource Committee.

- Around mid-May, after fully discussing the budget and gathering community input, the Board approves the tentative budget. Tentative Board approval in mid-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 school Board, are presented to and approved by Fulton County Commissioners, as required by state laws.

- Then, the tax digest as prepared by Fulton County officials as well as the millage rates as approved by the school board and Fulton County Commissioners are presented to and certified by the state department of revenue (DOR). This state certification then gives authority to the tax commissioner for releasing the tax bills.



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

Proviso: The administration requests that any remaining funds as of June 30, 2015 of the additional $50 per pupil allocated to schools at midyear be carried over to the FY2016 budget on July 1, 2015.

FY2016 BUDGET CALENDAR

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2015-2016. The public is welcome at all meetings.

Activity	Responsibility		Date	
FY2016 budget calendar presented to the Board for first reading	Superintendent	Tuesday	October 14, 2014 Administrative Center	
FY2016 budget calendar presented to the Board for action	Superintendent/Board	Thursday	October 23, 2014 Dunwoody Springs Elementary	
Board Retreat	Superintendent/Board	Tuesday	October 29, 2014 North Transportation	10:00 a.m. - 3:00 p.m.
Draft FY2016 school allotment formulas and guidelines presented to the Board	Superintendent	Tuesday	January 13, 2015 Administrative Center	2:00 - 3:00 p.m.
FY2015 midyear adjustments	Chief Financial Officer	Tuesday	January 13, 2015 Administrative Center	3:30 - 4:00 p.m.
FY2016 school allotment formulas and guidelines presented to the Board for action	Superintendent	Wednesday	January 21, 2015 Dunwoody Springs Elementary	2.00 - 3:00 p.m.
Superintendent and Board discuss budget priority list and strategic initiatives at Board retreat	Superintendent/Board	Tuesday	February 24, 2015 (Retreat) North Learning Center	10:00 a.m. - 3:00 p.m.
Board seeks community input on budget priorities	Board		March	
FY2016 Forecasted revenue projections	Chief Financial Officer	Tuesday	March 10, 2015 Administrative Center	2:00 - 3:00 p.m.
Enrollment forecasting presentation	Deputy Superintendent of Operations	Tuesday	March 10, 2015 Administrative Center	3:00 - 4:00 p.m.
Budget Markup #1 - FY2016 Budget presentation of Debt Service, Pension, School Nutrition Program, Grants and Special Revenue Funds	Chief Financial Officer	Thursday	March 19, 2015 Dunwoody Springs Elementary	6:00 p.m.
Individual budget briefings with Board	Superintendent		March 26 - April 3, 2015	
Board Retreat	Superintendent/Board	Tuesday	March 31, 2015 TBD (North)	10:00 a.m. - 3:00 p.m.
Spring Break			April 6 - 10, 2015	
Budget Markup #2 - FY2016 Presentation of Superintendent's comprehensive General Fund budget and Capital Improvement Program	Chief Financial Officer Deputy Superintendent of Operations	Tuesday	April 14, 2015 North Learning Center	4:00 - 6:00 p.m.
Salary Hearing #1 (If necessary)	Talent	Tuesday	May 5, 2015 North Learning Center	5:30 - 6:00 p.m.
Public Budget Hearing #1	Superintendent/Board	Tuesday	May 5, 2015 North Learning Center	7:00 p.m.
Salary Hearing #2 (If necessary)	Talent	Thursday	May 14, 2015 Hamilton E. Holmes Elementary	5:30 - 6:00 p.m.
Public Budget Hearing #2	Superintendent/Board	Thursday	May 14, 2015 Hamilton E. Holmes Elementary	7:00 p.m.
Board adopts tentative budgets and tentative millage rates	Board of Education	Thursday	May 14, 2015 Hamilton E. Holmes Elementary	7:30 p.m.
Public Hearings #1 & #2 on Millage Rates (if necessary)	Superintendent/Board	Tuesday	June 9, 2015 North Learning Center	11:30 a.m. and 6:30 p.m.
Board adopts final budgets	Board of Education	Tuesday	June 9, 2015 North Learning Center	7:00 p.m.
Public Hearing #3 on Millage Rates (if necessary)	Superintendent/Board	Wednesday	June 17, 2015 Hamilton E. Holmes Elementary	6:30 p.m.
Board adopts millage rates (*) - May require a called Board meeting and public hearings depending on the County's schedule and millage rollback	Board of Education	Wednesday	June 17, 2015 Hamilton E. Holmes Elementary	7:00 p.m.
Deadline for millage rates to be delivered to Fulton County Commissioners	Budget	Wednesday	June 17, 2015	

Notes:
(*) Scheduled dates for adoption of millage rates are contingent on the availability of tax digest information from tax officials.
Public hearings on millage rates will be scheduled if necessary.

The Chief Financial Officer and his staff will provide budget briefings and updates to the Board and stakeholders throughout the FY2016 budget process.

General Fund

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

Budgeted Revenues	***$905,461,063***
Budgeted Appropriations	***$920,813,893***

Debt Service Fund

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

Budgeted Revenues	***$19,990,534***
Budgeted Appropriations	***$19,986,472***

Grants & Special Revenues Fund

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

Budgeted Revenues	***$51,038,178***
Budgeted Appropriations	***$51,038,178***

Capital Programs Fund

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

Budgeted Revenues	***$282,097,935***
Budgeted Appropriations	***$181,801,902***

School Nutrition Program Fund

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

Budgeted Revenues: ***$41,748,122***

Budgeted Appropriations: ***$41,578,757***

Pension

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

Budgeted Revenues: ***$52,654,000***

Budgeted Appropriations: ***$33,784,979***

School Activity Fund

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

Budgeted Revenues: ***$20,000,000***

Budgeted Appropriations: ***$20,000,000***

Fulton County Board of Education
Fiscal Year 2015-16 Tentative Budgets
These proposed budgets are scheduled to be adopted in final form by the Board on June 9, 2015

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Pension Fund	Student Activity Fund	Total All Funds
Estimated Beginning Fund Balance, July 1, 2015	**$ 177,462,699**	**$ 9,633,685**	**$ 37,991**	**$ 507,290**	**$ 84,993,603**	**$ 368,417,800**	**$ -**	**$ 641,053,068**
Revenues:								
Local Revenues	552,722,210	-	-	-	168,626,356	-	-	721,348,566
State Revenues	339,335,061	851,846	-	6,523,319	41,772,242	-	-	388,482,468
Federal Revenues	685,000	28,522,719	-	44,462,640	1,685,534	-	-	75,355,893
Other Local Revenues	12,718,792	12,373,557	6,540	52,219	60,063,803	52,654,000	20,000,000	157,868,911
Transfers	-	-	19,983,994	-	9,950,000	-	-	29,933,994
Total Revenues	**905,461,063**	**41,748,122**	**19,990,534**	**51,038,178**	**282,097,935**	**52,654,000**	**20,000,000**	**1,372,989,832**
Total Available Resources	**$1,082,923,762**	**$51,381,807**	**$20,028,525**	**$51,545,468**	**$367,091,538**	**$421,071,800**	**$20,000,000**	**$2,014,042,900**
Appropriations:								
Instruction	614,353,920	-	-	29,602,825	-	-	20,000,000	663,956,744
Pupil Services	32,982,871	-	-	2,475,803	-	-	-	35,458,674
Improvement of Instructional Services	24,594,664	-	-	13,761,719	-	-	-	38,356,382
Educational Media Services	13,456,379	-	-	53,512	-	-	-	13,509,891
Federal Administration	-	-	-	1,637,383	-	-	-	1,637,383
General Administration	2,365,801	-	-	1,046,505	-	-	-	3,412,306
School Administration	51,399,776	-	-	-	-	-	-	51,399,776
Support Services - Business	13,385,944	-	-	-	-	33,784,979	-	47,170,924
Maintenance and Operation	85,541,737	-	-	7,869	-	-	-	85,549,606
Student Transportation	52,101,617	-	-	431,241	-	-	-	52,532,858
Support Services - Central	29,670,548	-	-	71,223	-	-	-	29,741,771
Other Support Services	40,035	-	-	1,950,099	-	-	-	1,990,134
School Nutrition Program	-	41,578,757	-	-	-	-	-	41,578,757
Construction & Capital Expenditures	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	181,801,902	-	-	181,801,902
Other Outlays	920,600	-	-	-	-	-	-	920,600
Debt Service	-	-	19,986,472	-	-	-	-	19,986,472
Total Appropriations	**920,813,893**	**41,578,757**	**19,986,472**	**51,038,178**	**181,801,902**	**33,784,979**	**20,000,000**	**1,269,004,181**
Estimated Ending Fund Balance, June 30, 2016	**162,109,869**	**9,803,050**	**42,053**	**507,291**	**185,289,636**	**387,286,821**	**-**	**745,038,718**
Total Appropriations & Ending Fund Balance	**$1,082,923,762**	**$51,381,807**	**$20,028,525**	**$51,545,469**	**$367,091,538**	**$421,071,800**	**$20,000,000**	**$2,014,042,900**

The fiscal year 2015-2016 budgets published herein are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at a meeting to be held at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350 on June 9, 2015, at 7:00 p.m. A copy of the proposed budgets will be available for review at the Fulton County public library, the Administrative Center, and the internet at address: www.fultonschools.org.

Linda McCain, Board President

Robert Avossa, Superintendent

FY2016 General Fund Budget Summary

Revenue			
Source	**FY16**	**Per Pupil**	
State Revenue	$ 339,335,061	$ 3,519.09	37.48%
Local Revenue	$ 565,441,002	$ 5,863.93	62.45%
Federal Revenue	$ 685,000	$ 7.10	0.08%
Total Revenue	$ 905,461,063	$ 9,390.12	

Appropriations			
Function	**FY16**	**Per Pupil**	
Instruction	$ 614,353,920	$ 6,371.18	66.72%
Pupil Services	$ 32,982,871	$ 342.05	3.58%
Improvement Of Instruction	$ 24,594,664	$ 255.06	2.67%
Educational Media Services	$ 13,456,379	$ 139.55	1.46%
Federal Grant Administration	$ -	$ -	0.00%
General Administration	$ 2,365,801	$ 24.53	0.26%
School Administration	$ 51,399,776	$ 533.04	5.58%
Support Services-Business	$ 13,385,944	$ 138.82	1.45%
Maintenance And Operating	$ 85,541,737	$ 887.11	9.29%
Student Transport Services	$ 52,101,617	$ 540.32	5.66%
Support Services-Central	$ 29,670,548	$ 307.70	3.22%
Other Support Services	$ 40,035	$ 0.42	0.00%
Other Outlays	$ 920,600	$ 9.55	0.10%
Total Expenditures	$ 920,813,893	$ 9,549.34	

Fund Balance		% of Appropriations
Beginning Fund Balance	$ 177,462,699	
Net Change in Fund Balance	$ (15,352,830)	
Ending Fund Balance	$ 162,109,869	18%



From where do the FY16 General Fund Revenues originate?

The district is estimated to receive $905,461,063 in revenue for the general fund during FY16, an increase of 5.97% from the current fiscal year. The general fund is the district's operating fund and accounts for almost 67% of the district's total revenues.

Resources from Operating Funds	FY15 Projected Revenue	FY15 Revenue Per Pupil	FY16 Projected Revenue	FY16 Revenue Per Pupil	% Change
Local	526,036,227	5,533.44	565,291,002	5,862.37	7.46%
State of Georgia	327,588,520	3,445.94	339,335,061	3,519.09	3.59%
Federal	685,000	7.21	685,000	7.10	0%
Other	150,000	1.58	150,000	1.56	0%
Total Available Resources	**854,459,747**	**8,988.16**	**905,461,063**	**9,390.12**	**5.97%**

Local Sources

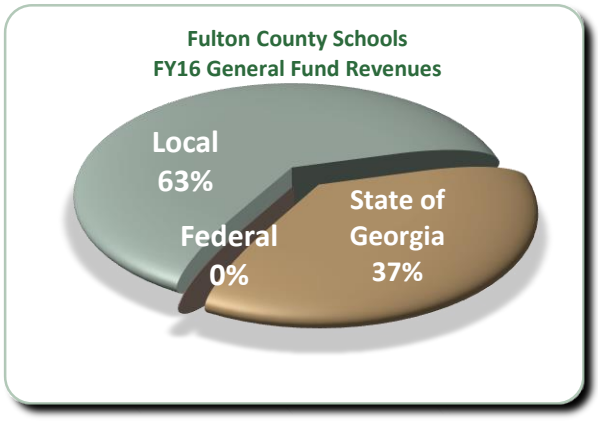
Local sources of revenue are the most significant for the district. Property taxes account for the majority of local revenue. They generate an estimated 63% of all sources of revenue and will increase by 7.46% from FY15. This is prior to any decision being made on the millage rate. Current real and personal property is projected to increase by 7%. 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 FY16 will represent about 37% of all available sources of funding. Quality Basic Education (QBE) accounts for the largest portion of state revenues. State revenue is expected to increase by 3.36% over the current year. Our state projections are currently based on Governor Deal's FY16 proposal.

There are several elements that increased Fulton County QBE Earnings - two are enrollment growth and the increase of the Training and experience rate, which account for approximately $4.9 million increase in state revenue for FY16.

Another element that increased our QBE allotment is attributed to a reduction to austerity of $20 million. Local five mill share is expected to increase by $1.7 million, negatively impacting QBE earnings.



Federal Sources

Revenues received from federal sources represent less than 1% of total general fund revenues. Federal sources are expected to stay flat FY16.

Fulton County Public Schools
FY2015 - 2016 Budget

	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**18.502**		**18.502**
Total School Taxes	**$ 1,073.12**	$ -	**$ 1,073.12**

* Assume School Homestead Exemption Only

Impact of School Mill Rate Change on a Homestead Valued at $150,000

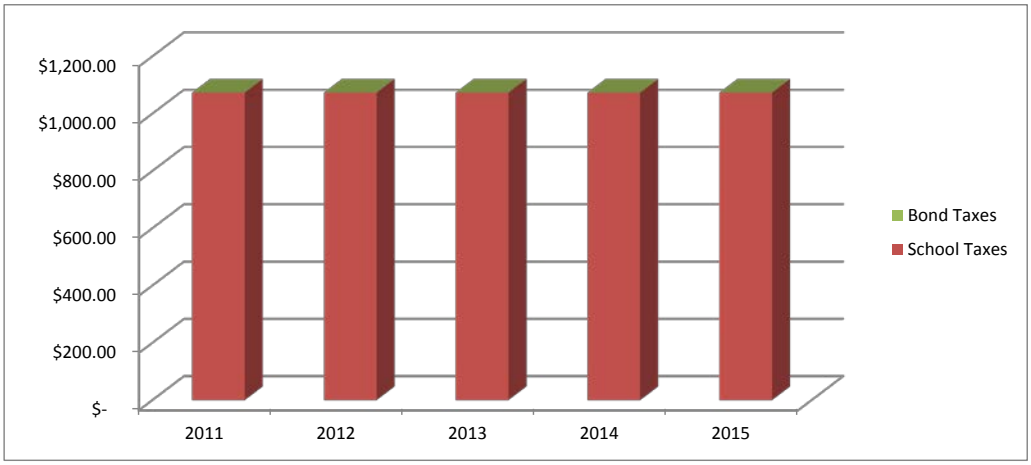
	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**0**		**0**
Dollar Impact**	**$ -**	$ -	**$ -**

* Assume School Homestead Exemption Only
** Assumes no change in Appraised Value

School Millage Rate and Taxes on a Homestead Valued at $150,000

Calendar Year	2011	2012	2013	2014	2015
School Millage Rate	18.502	18.502	18.502	18.502	18.502
Bond Millage Rate	0	0	0	0	0
Combined Millage Rate	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**

	2011	2012	2013	2014	2015
School Taxes	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12
Bond Taxes			$ -	$ -	$ -
Combined Millage Rate	**1073.12**	**1073.12**	**1073.12**	**1073.12**	**1073.12**



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

FY2016 Budget for General Fund

Revenues

- Consolidated School (Maintenance and Operations) Tax digest (net of exemptions) will be $29,730,125,655, a change of approximately 7% for calendar year 2015 (fiscal year 2016). This is inclusive of the Homestead exemptions. The M&O millage rate for tax year 2015 is 18.502.
- School Bond Tax digest (net of exemptions) will be $31,385,120,251, an increase of approximately 6.5% (net of exemptions) for calendar year 2015 (fiscal year 2016). The bond millage rate for tax year 2015 is 0.000
- Combined millage will be 18.502 (see table below):

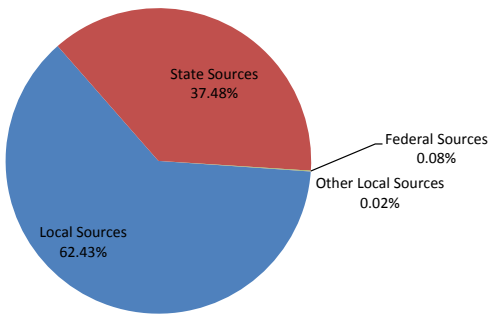
Category	2009	2010	2011	2012	2013	2014	2015
Maintenance & Operations	17.502	18.502	18.502	18.502	18.502	18.502	18.502
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Millage Levied	**17.502**	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**

- Real and personal property tax collection rate will be 99% of what is billed. We expect 98% of what is levied to be billed. Tax revenue is impacted by split digest (calendar year versus fiscal year), late payments, appeals, penalties, and interest charges
- Tax Commissioner Collection Fee will remain 1% for FY2016
- State funding (QBE) amended formula adjustment will be -$20 million
- State funding for categorical grants increased by $73 thousand
- Expect interest rates to continue to be low for FY2016
- Use of General Fund Balance $15.35 million
- QBE increase of $18.6 million

General Fund Revenue

		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY15 to FY16
Local Sources							
1110	Ad Valorem Taxes	507,812,236	484,963,695	464,445,691	469,778,508	508,717,640	8.29%
1190	Other Taxes	1,853,735	2,440,054	2,814,394	3,044,969	2,943,115	-3.35%
1191	Local Sources	-	15,000,361	42,856,690	41,061,454	41,061,455	0.00%
1310	Tuition From Individuals	635,920	512,840	617,931	501,555	501,555	0.00%
1350	Summer School Tuition	503,289	175,315	135,126	387,635	-	-100.00%
1500	Investment Income	514,296	624,597	388,221	168,171	169,344	0.70%
1910	Rental Of Property	1,205,199	950,633	1,041,366	1,127,440	1,752,440	55.44%
1932	Sale Of Buildings, Machinery and Equipment	1,438	8,194	2,336	3,243	3,243	0.00%
1933	Sale of Buses	23,651	369,882	214,324	129,390	129,390	0.00%
1970	Operating Revenues	553,396	543,211	521,409	561,068	561,068	0.00%
1990	Federal Indirect Cost Reimbursement	2,887,915	2,377,912	2,122,888	2,672,324	3,672,324	37.42%
1995	Other Local Revenues	8,421,617	5,480,111	5,379,400	6,433,730	5,577,688	-13.31%
1996	Miscellaneous	172,865	149,632	219,149	166,740	201,740	20.99%
TOTAL LOCAL SOURCES		**524,585,556**	**513,596,438**	**520,758,924**	**526,036,227**	**565,291,002**	**7.46%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	422,178,369	437,981,032	449,409,292	458,081,404	456,097,166	-0.43%
3122	QBE Allotment (Operating Costs)	40,809,788	39,400,191	42,273,668	41,295,266	42,889,136	3.86%
3124	QBE Contra Account - Austerity Reduction	(48,811,130)	(48,941,215)	(46,626,717)	(33,052,072)	(20,302,836)	-38.57%
3125	Total State Categorical Grants	6,015,467	6,261,769	6,534,210	6,574,644	6,574,644	0.00%
3140	QBE Contra Account (Debit)- 5 Mill Share	(147,512,353)	(144,722,554)	(148,699,068)	(150,926,828)	(149,269,478)	-1.10%
3800	Other Grants From Georgia Department Of Education	6,681,352	4,226,458	5,095,732	5,381,106	3,111,429	-42.18%
3912	On Behalf Payments - Teachers Retirement	63,543	67,342	33,958	-	-	0.00%
3955	ACE Medicaid Recovery	17,588	316,023	401,721	235,000	235,000	0.00%
TOTAL STATE SOURCES		**279,442,624**	**294,589,046**	**308,422,796**	**327,588,520**	**339,335,061**	**3.59%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	688,162	681,079	675,228	685,000	685,000	0.00%
4521	Other Federal Grants Through The Georgia Department Of Education - ARRA	203,712	32,960	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**891,874**	**714,039**	**675,228**	**685,000**	**685,000**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	5,850	43,288	-	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	247,375	222,417	381,548	150,000	150,000	0.00%
TOTAL OTHER FINANCING SOURCES		**253,225**	**265,705**	**381,548**	**150,000**	**150,000**	**0.00%**
GRAND TOTAL		**805,173,278**	**809,165,228**	**830,238,496**	**854,459,747**	**905,461,063**	**5.97%**

PER PUPIL	FY2012 10-Day	FY2013 10-Day	FY2014 F10-Day	FY2015 10-Day	FY2016 Forecasted	% Change FY15 to FY16
Enrollment	**92,202**	**93,611**	**94,720**	**95,065**	**96,427**	**1.43%**
Local Sources	$5,689.52	$5,486.50	$5,497.88	$5,533.44	$5,862.37	5.94%
State Sources	$3,030.77	$3,146.95	$3,256.15	$3,445.94	$3,519.09	2.12%
Federal Sources	$9.67	$7.63	$7.13	$7.21	$7.10	-1.41%
Other Local Sources	$2.75	$2.84	$4.03	$1.58	$1.56	-1.41%
TOTAL BUDGET	**$8,732.71**	**$8,643.91**	**$8,765.19**	**$8,988.16**	**$9,390.12**	**4.47%**



Fulton County School System
Revenue and Other Sources Tax Digest and Millage Rates

Consolidated School (M&O) Digest

	CY2011 FY2012	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	Change
Real and Personal	$ 28,194,625,618	$ 27,506,817,014	$ 27,334,292,726	$ 27,966,096,990	$ 29,894,739,753	$ 1,928,642,763
Motor Vehicles	$ 1,581,850,970	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 1,489,716,030	$ -
Mobile Homes	$ 663,322	$ 619,712	$ 546,338	$ 505,288	$ 505,288	$ -
Timber	$ 27,588	$ -		$ 32,400	$ 32,400	$ -
Heavy Duty Equipment	$ 110,161	$ 4,136	$ 1,650	$ 126,780	$ 126,780	$ -
Gross Digest	$ 29,777,277,659	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,385,120,251	$ 1,928,642,763
Less Exemptions	$ (1,469,424,399)	$ (1,548,721,694)	$ (1,592,197,410)	$ (1,654,994,596)	$ (1,654,994,596)	$ -
Net Digest	$ 28,307,853,260	$ 27,583,473,238	$ 27,512,543,844	$ 27,801,482,892	$ 29,730,125,655	$ 1,928,642,763
Millage	18.502	18.502	18.502	18.502	18.502	$ -
Net Levied	$ 523,751,901	$ 510,349,422	$ 509,037,086	$ 514,383,036	$ 550,066,785	$ 35,683,748
$ Increase	$ (17,142,200)	$ (13,402,479)	$ (1,312,336)	$ 5,345,950	$ 35,683,748	$ 30,337,798
% Increase	-3.17%	-2.56%	-0.26%	1.02%	7.01%	

School Bond Digest

	CY2011 FY2012	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	Change
Real and Personal	$ 28,194,625,618	$ 27,506,817,014	$ 27,334,222,214	$ 27,966,096,990	$ 29,894,739,753	$ 1,928,642,763
Motor Vehicles	$ 1,581,850,970	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 1,489,716,030	$ -
Mobile Homes	$ 663,322	$ 619,712	$ 546,338	$ 505,288	$ 505,288	$ -
Timber	$ 27,588	$ -	$ 70,512	$ 32,400	$ 32,400	$ -
Heavy Duty Equipment	$ 110,161	$ 4,136	$ 1,650	$ 126,780	$ 126,780	$ -
Gross Digest	$ 29,777,277,659	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,385,120,251	$ 1,928,642,763
Less Exemptions	$ (1,070,745,820)	$ (1,204,586,084)	$ (1,263,728,010)	$ -	$ (1,263,728,010)	$ (1,263,728,010)
Net Digest	$ 28,706,531,839	$ 27,927,608,848	$ 27,841,013,244	$ 29,456,477,488	$ 30,121,392,241	$ 664,914,753
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2011 FY2012	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	Change
Maintenance and Operations	18.502	18.502	18.502	18.502	18.502	-
GO Bond	-	-	-	-	-	-
Combined Total	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**	**-**

How will the Proposed FY16 General Fund Money be spent?

The Superintendent proposes a $920.8 million General Fund Expenditure Budget for FY16. As Fulton County Schools continues to experience growth, more than 1,000 new students for FY16 will cost about $1.0 million. To meet unforeseen instructional needs and to ensure the timeliness of resources for our schools, we recommend that FCS reestablish a $3.7 million instructional reserve.

FY16 Appropriations

Function	Amount	Per Pupil	% of Total
Instruction	$ 614,353,920	$ 6,371.18	66.72%
Pupil Services	$ 32,982,871	$ 342.05	3.58%
Improvement Of Instructional Services	$ 24,594,664	$ 255.06	2.67%
Educational Media Services	$ 13,456,379	$ 139.55	1.46%
General Administration	$ 2,365,801	$ 24.53	0.26%
School Administration	$ 51,399,776	$ 533.04	5.58%
Support Services- Business	$ 13,385,944	$ 138.82	1.45%
Maintenance And Operating	$ 85,541,737	$ 887.11	9.29%
Student Transportation Services	$ 52,101,617	$ 540.32	5.66%
Support Services-Central	$ 29,670,548	$ 307.70	3.22%
Other Support Services	$ 40,035	$ 0.42	0.00%
Other Outlays	$ 920,600	$ 9.55	0.10%
Total Appropriations	**$ 920,813,893**	**$ 9,549.34**	**100.00%**

For FY16, the Superintendent has recommended both a step increase and salary raises for all employees, with a higher percentage going to our teachers.

Other recommendations include increased calendar days for some employee groups and increases to the Virtual School program. The school year will begin with more than 10,800 General Fund budgeted positions. The primary use of the money in the General Fund is for Instruction followed by Maintenance and Operation.

The table above identifies General Fund appropriations by *function* while the graph below identifies General Fund appropriations by *type*. The graph below also shows that approximately 83% of the General Fund is budgeted for Salaries and Benefits.

FY16 Total General Fund Expenditures by Type

$920,813,893

Salaries (60.95%)

Costs paid to persons who are employed by Fulton County Schools in a permanent, temporary, or part-time position or one who substitutes for those with permanent status.

Employer Benefits (22.42%)

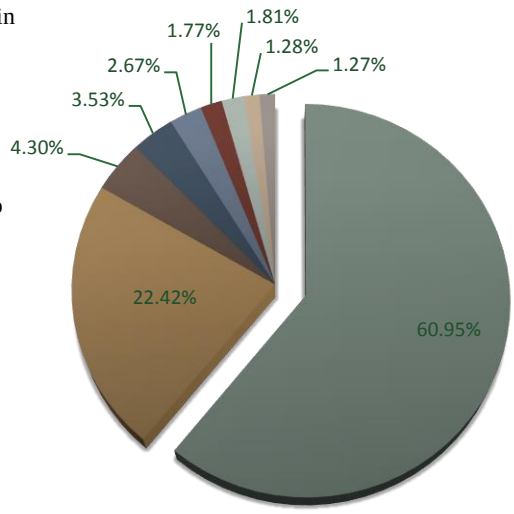
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies and Materials (4.30%)

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

Purchased Services (3.53%)

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



Utilities (2.67%)

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

Professional and Technical Services (1.77%)

Costs related to fees and software systems.

Property Services (1.81%)

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

Other Budget Items (1.28%)

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 accounts for less than 1% of the total budget.

Equipment and Related (1.27%)

Cost for new equipment

How will the Proposed FY2016 General Fund Money be spent?

Instruction (66.72%)

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 (3.58%)

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

Improvement of Instruction Services (2.67%)

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

Educational Media Service (1.46%)

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

General Administration (.26%)

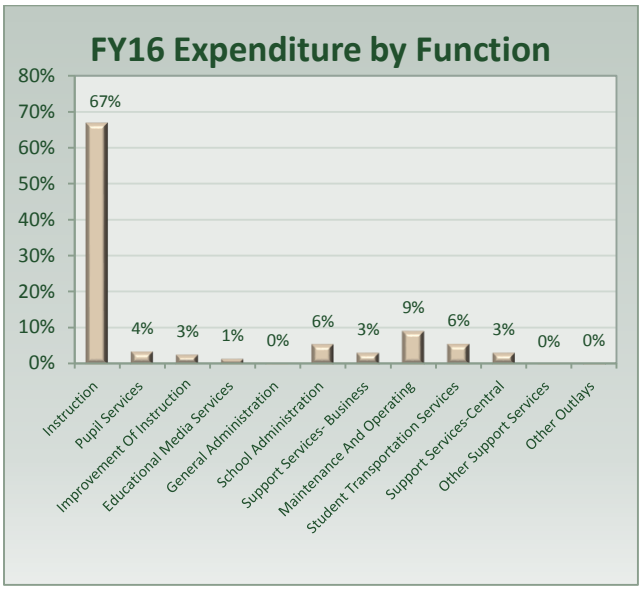
Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external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

School Administration (5.58%)

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 (1.45%)

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 (9.29%)

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

Student Transport Service (5.66%)

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

Support Services - Central (3.22%)

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

Other Support Services- (0.00%)

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

Other Outlays (0.10%)

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

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

FY2016 Budget for General Fund

Notable Appropriation Recommendations

• Removal of Onetime Expenditures 3% salary increase, per pupil, etc.	($76 million)
• STEP Increases	$9.6 million
• Salary Raises	$27.6 million
• New Teacher Signing Bonus	$1.2 million
• Additional Contract Days Bus Drivers, Clinic Aides, Instructional Parapros	$800 thousand
• Increase to Classified Health Insurance	$6 million
• TRS Benefit Rate Increase (from 13.15% to 14.27%)	$5 million
• Risk Management	$2.8 million
• Enrollment Growth	$1 million
• Opening Two New Charter School	$3.4 million
• Closing Two Charter Schools	($6.4 million)
• Expansion of Virtual Campus Program	$1.2 million
• FY2016 Onetime Requests	$26 million

*This list is not an all-inclusive detail of increases and decreases within the General Fund FY2016 budget; only notable, new requests are outlined here. Some items on this list are also embedded within the "Onetime Requests" line.

Funds for textbooks of $18,702,293 will remain reserved in fund balance as committed, as the district reassesses textbook needs. Other remaining commitments include $1.5 million for Proficiency scales, $3.0 million for Musical instrument repair, $250,000 for Strategic Compensation, and $1.6 million for Risk Management. $8.8 million was committed for the Charter District (SEED funds) in FY2015; $4.0 million will be added for FY16 and $6.0 will be de-committed as part of the SEED fund award process, leaving $6,788,325 committed in FY2016. The administration would like to recommend an additional $305,000 for Business Property Insurance, $600,000 for Transportation Insurance, $1.14 million for the Data Warehouse, and an additional $3,516,667 for Risk Management, be committed to the fund balance beginning FY2016.

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
2009	2008	16.403	72,762.02	31,984.24	513.27	99%
2010	2009	17.502	72,562.27	30,984.24	542.28	96%
2011	2010	18.502	69,126.86	29,364.14	543.29	98%
2012	2011	18.502	69,808.22	27,923.28	516.63	98%
2013	2012	18.502	68,958.68	27,583.47	510.35	98%
2014	2013	18.502	68,781.35	27,512.54	509.03	98%
2015	2014	18.502	61834.87	27,825.69	514.83	99%

What are property taxes?

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

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $31 billion over the past eight years with the value projected to remain around $27.8 billion in 2016, which will be a slight increase from FY15. This will be the first positive gain since the digest starting losing from 2008, when the effects of the housing crisis began to work their way fully into the economy.

Tax Millage Rate

The millage rate of the school system for fiscal year 2015-2016 is 18.502, of which, all are used for the maintenance and operations of the school district.

The current projections for FY16 are based on an 18.502 millage rate.

Tax Levy

A millage rate of 18.502 will levy $514.83 million in taxes for FY16.

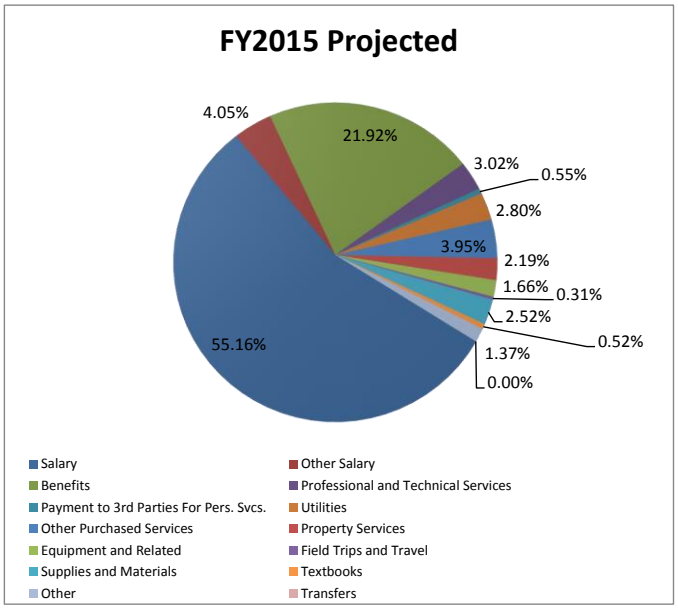
Tax Collections

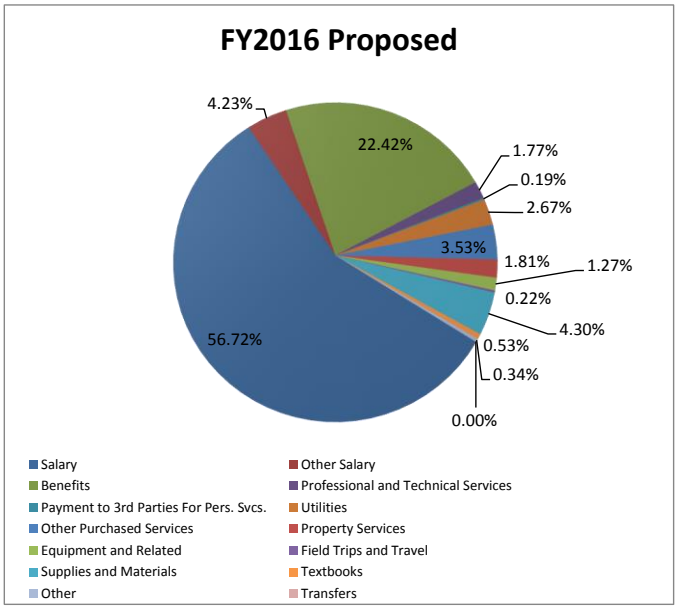
The Tax Office is expected to collect 99.0% of the taxes billed. However, billing is expected to be 96.4% of what is levied in FY16, for a total of $496.5 million.

Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 280,733,501	1	1.02%
AT&T	183,149,804	2	0.67%
Georgia Power	147,429,021	3	0.54%
Delta Airlines	89,308,830	4	0.32%
Comcast	82,860,209	5	0.30%
Coca Cola Company	79,441,151	6	0.29%
Sanctuary Park Realty	76,755,591	7	0.28%
Fulcoprop 56, LLC	64,676,740	8	0.24%
Bellsouth	64,775,023	9	0.24%
Bre Coh GA, LLC	61,761,239	10	0.22%
Total Principal Taxpayers	1,130,891,109		4.11%

General Fund Expenditures

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY15 to FY16
OPERATING BUDGET						
Salary	479,393,053	482,798,117	481,018,648	505,164,275	522,300,160	3.39%
Other Salary	23,689,961	25,157,343	29,122,127	37,079,283	38,925,535	4.98%
Total Salaries	**503,083,014**	**507,955,461**	**510,140,774**	**542,243,558**	**561,225,695**	**3.50%**
Benefits	156,316,348	174,120,213	182,829,393	200,719,562	206,441,308	2.85%
Total Personnel	**659,399,362**	**682,075,673**	**692,970,167**	**742,963,119**	**767,667,003**	**3.33%**
Professional and Technical Services	12,164,053	14,051,999	19,808,703	27,628,478	16,286,664	-41.05%
Payment to 3rd Parties For Pers. Svcs.	4,165,957	5,472,474	5,900,716	5,018,280	1,717,596	-65.77%
Utilities	24,176,703	23,652,091	24,160,180	25,664,976	24,564,971	-4.29%
Other Purchased Services	31,319,942	29,739,190	31,665,652	36,193,451	32,518,991	-10.15%
Property Services	13,775,181	13,750,113	16,261,027	20,065,158	16,703,560	-16.75%
Equipment and Related	8,672,244	14,651,379	10,728,673	15,174,960	11,690,826	-22.96%
Field Trips and Travel	1,173,029	1,409,179	1,781,491	2,808,837	2,061,287	-26.61%
Supplies and Materials	12,644,181	14,659,678	14,530,645	23,036,050	39,632,270	72.04%
Textbooks	5,596,305	12,912,450	8,305,001	4,744,712	4,856,500	2.36%
Other	914,603	1,457,951	1,957,291	12,575,489	3,114,225	-75.24%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**114,602,198**	**131,756,505**	**135,099,379**	**172,910,392**	**153,146,890**	**-11.43%**
TOTAL BUDGET	**774,001,560**	**813,832,178**	**828,069,546**	**915,873,511**	**920,813,893**	**0.54%**





PER PUPIL	FY2012 10-Day	FY2013 10-Day	FY2014 10-Day	FY2015 10-Day	FY2016 Forecasted	% Change FY15 to FY16
Enrollment	**92,202**	**93,611**	**94,720**	**95,065**	**96,427**	**0.36%**
Total Salary	$5,456.31	$5,426.24	$5,385.78	$5,703.92	$5,820.21	2.04%
Benefits	$1,695.37	$1,860.04	$1,930.21	$2,111.39	$2,140.91	1.40%
Purchased Services	$516.80	$526.26	$605.73	$724.14	$523.95	-27.64%
Utilities	$262.21	$252.66	$255.07	$269.97	$254.75	-5.64%
Property Services	$149.40	$146.89	$171.67	$211.07	$173.22	-17.93%
Equipment and Related	$94.06	$156.51	$113.27	$159.63	$121.24	-24.05%
Field Trips and Travel	$12.72	$15.05	$18.81	$29.55	$21.38	-27.65%
Supplies and Materials	$137.14	$156.60	$153.41	$242.32	$411.01	69.61%
Textbooks	$60.70	$137.94	$87.68	$49.91	$50.36	0.91%
Transfers/ Other	$9.92	$15.57	$20.66	$132.28	$32.30	-75.59%
TOTAL BUDGET	**$8,394.63**	**$8,693.77**	**$8,742.29**	**$9,634.18**	**$9,549.34**	**-0.88%**

Division Summary

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. The budget incorporates the priorities of the many diverse constituents of the school system, provides enhancements to funding for our educational program, and maintains adequate reserves for the system as we look ahead to the new challenges.
The most notable priority for FY2016, as can be seen in the alignment of our resources, is teacher compensation. As part of the 2015-16 budget, Superintendent Avossa is recommending to the Board that the budget include not only a percentage salary increase for employees, but a STEP increase as well. Fulton County Schools is considering a bold approach to increasing employee salaries so that we may be competitive with neighboring districts.

Over the next several years the District anticipates modest economic recovery in local real estate translating into improved property tax revenues. As we continue to see the increasing return of revenue, the challenge becomes how to strategically and deliberately add back programs and target the additional funds to our district Strategic Initiatives. Employee compensation remains a top priority for our district and this will be the fifth budget in a row where there has been additional compensation for employees – whether as a onetime payment or salary increase. Fulton County Schools is proposing a budget where budgeted appropriations exceed budgeted revenue in a concerted effort to bring the fund balance back in line with Board policy.
Ongoing budget challenges include:
1. Competitive Wages
2. Enrollment Growth
3. Rising Health Insurance Cost
4. Digest Exemptions and Appeals
5. Legislation
6. Teacher Retirement System Rate Increase
7. Strategically Recovering From Past Cuts

Category	Total Existing Positions	Total New Position Requests	Total Onetime*	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Schools	9,042.52	100.64	$ 12,210,708	$ 697,397,964	$ 709,608,672	$ 693,546,302	2.32%
Admin Services	27.00	2.49	$ 191,433	$ 3,135,441	$ 3,326,874	$ 3,255,516	2.19%
Academics	124.69	3.60	$ 2,759,692	$ 34,395,052	$ 37,154,744	$ 36,345,942	2.23%
Strategy and Innovation	28.00	(0.50)	$ 455,840	$ 3,933,564	$ 4,389,404	$ 5,225,668	-16.00%
Operations	1,156.67	7.70	$ 8,180,498	$ 92,175,515	$ 100,356,013	$ 105,227,293	-4.63%
Information Technology	64.00	106.97	$ 1,090,220	$ 20,307,394	$ 21,397,614	$ 19,350,165	10.58%
Talent	56.50	(2.50)	$ 142,355	$ 6,851,228	$ 6,993,583	$ 7,391,399	-5.38%
Financial Services	94.75	(5.00)	$ 445,250	$ 7,797,316	$ 8,242,566	$ 10,760,601	-23.40%
Districtwide	-	-	$ -	$ 29,344,422	$ 29,344,422	$ 34,770,624	-15.61%
Grand Total	**10,594.13**	**213.40**	**$ 25,475,996**	**$ 895,337,897**	**$ 920,813,893**	**$ 915,873,511**	**0.54%**

*School positions based on original earnings for both FY2015 and FY2016.

DEPARTMENT	Total New Position Requests	New Position Comments
Accountability	**0.60**	Plus .6 Teacher Champion (position cost is onetime)
Assessment	**1.00**	Plus 1.0 Coordinator Of Quality Assurance of Assessments
Budget Services	**-**	Upgrade 1.0 Analyst to 1.0 Manager
Campus Police	**3.00**	Plus 1.0 SRO (new admin building) and 2.0 CSAs (new PL Centers)
Communications	**1.00**	Plus 1.0 Communications Manager (was Broad funded)
Contracting/Purch.	**(1.00)**	Plus 1.0 Buyer, minus 2.0 PA II
Data Utilization	**0.40**	Plus .4 Teacher Champion (position cost is onetime)
Health Services	**1.00**	Plus 1.0 Audiologist
Humanities	**1.00**	Plus 1.0 Program Specialist
Information Tech	**0.97**	Plus .30 Financial Analyst (.70 funded from SPLOST) and .67 Strategy & Execution Manager (partially funded by Broad)
Infrastructure Mgt	**9.00**	Plus 1.0 Director; +4.0 Network Managers, +4.0 Coordinators
Inst Tech/Media Services	**1.00**	Plus Program Specialist Digital Resources; Upgrade 1.0 Coordinator 31 to 32
It-Comp Equip Maint	**-**	Upgrade 6.0 Electronic Technician positions to Tech Support II position
Learning And Teaching	**1.00**	New 1.0 Director for Humanities; Reallocation of 1.0 Coordinator to Advance Studies
Operations	**1.70**	Plus 1.0 Director (was Broad funded) and .70 Director (.30 in SPLOST)
Payroll & Employee Benefits	**-**	Upgrade 1.0 AP Systems Analyst to 1.0 Coordinator
Pre-K Remedial Support	**0.50**	Plus .5 PA from Pre-K grant
Printing Services	**1.00**	Plus 1.0 Printer
Record Mgt-Archiving	**1.00**	Plus 1.0 Records Management position
School Flex Governance	**-**	Upgrade 1.0 Facilitator to 1.0 Program Manager
Superintendent	**0.49**	Plus .49 PA (position cost is onetime)
Talent Mgt And Org Dev	**(1.00)**	Minus 1.0 Specialist
Talent Staffing	**1.00**	Plus 1.0 Professional Assistant
Transportation	**(3.00)**	Plus 4.0 Electronic Technicians, minus 7.0 Bus Drivers
Youth in Transition	**0.10**	Plus .10 Homeless Liaison
Grand Total	**20.76**	

FY2016
List of Onetime Expenditures

DEPARTMENT	Total Onetime	Onetime Comments
Academics	$ 981,062	Fulton Connect, Teach-To-One, Tool for Area Sups, Training for Additional Reviewers
Achievement Zone	$ 292,500	Contracted services for professional development of achievement zone schools staff, Transportation to and from Woodland MS and McNair MS to McClarin for Success on Main students, Discretionary Funds
Area Supt - Central	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Area Supt - Northeast	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Area Supt - Northwest	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Area Supt - South	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Athletics	$ 24,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Fine Arts	$ 295,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Guidance/Counseling	$ 52,000	Program materials, implementation of personal/social programming in our high schools, middle schools, and elementary schools
Health & Pe	$ 31,800	District-wide teacher resource for all middle school physical education programs; Middle school extramural awards, trophies, and certificates
Youth In Transition	$ 5,380	Increase to pilot adding 5 hours per week to the tutor coordinator
Inst Tech/Media Services	$ 45,500	KSU Personalized Learning Coaches, Develop Evaluation Plan for Marketplace, Vanguard, and Fulton Virtual School
Instr. Support Srvcs	$ 5,000	Discretionary funds and equipment
Jrotc	$ 13,500	Training materials to support staff development training and replacement air rifles and air rifle parts
Learning And Teaching	$ 227,000	Additional Pay for teachers to develop model units and lessons in FultonConnect and Safari Montage, parent communication tools, updated devices for existing Learning and Teaching staff
Pre-K Remedial Support	$ 5,150	Training to pay consultants for EIP and Remedial Teachers in Reading or Math Strategies
Psych. Services	$ 62,500	Psychological tests, test protocols, testing materials, and other assessment tools used by school psychologists
Social Work	$ 40,500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Software Update	$ 5,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Special Education	$ 330,500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Stem	$ 144,000	Remap K-8 mathematics curriculum, Science Fair judge honoraria, math competition judge honoraria, materials for math tournament tests
Student Discipline	$ 106,300	Representation during disciplinary hearings in South County, $1,000 per trained PBIS school to assist with implementation materials, supplies and acknowledgements/incentives
Teaching Museums	$ 4,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Teaching Museums-Cust	$ 1,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Textbooks	$ 40,000	Substitute days for the Fulton Instructional Resource Review Committee for Science resources and annual new textbook coordinator training
Board	$ 1,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Broadcast & Video Tech	$ 99,293	Contracted services with the broadcast/video department; including audio visual for events, streaming, and video on-demand services
Communications	$ 33,650	Districtwide events that promotes collaboration and share information
Internal Audit	$ 500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Superintendent	$ 56,990	Discretionary funds; .49 Professional Assistant
Accounting Services	$ 300	Professional publications
Financial Services	$ 163,500	Contracted services to provide back fill during critical periods, equipment replacement for financial services, accommodate District wide fiscal needs
Inventory Control Services	$ 2,500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Payroll & Insurance Services	$ 7,750	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Printing Services	$ 44,200	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Warehouse	$ 227,000	Transition of paper process into digital process using a Warehouse Management System, temporary employees to support the renovation and construction summer schedule
Data Warehouse	$ 113,000	Computer license and maintenance, registrations fees
Information Tech	$ 1,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Infrastructure Mgt	$ 576,470	Tech specialist in as needed to support over the summer and for professional development, temporary as needed staff augmentation for special projects, and equipment
It-Tele Equip Maint	$ 17,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

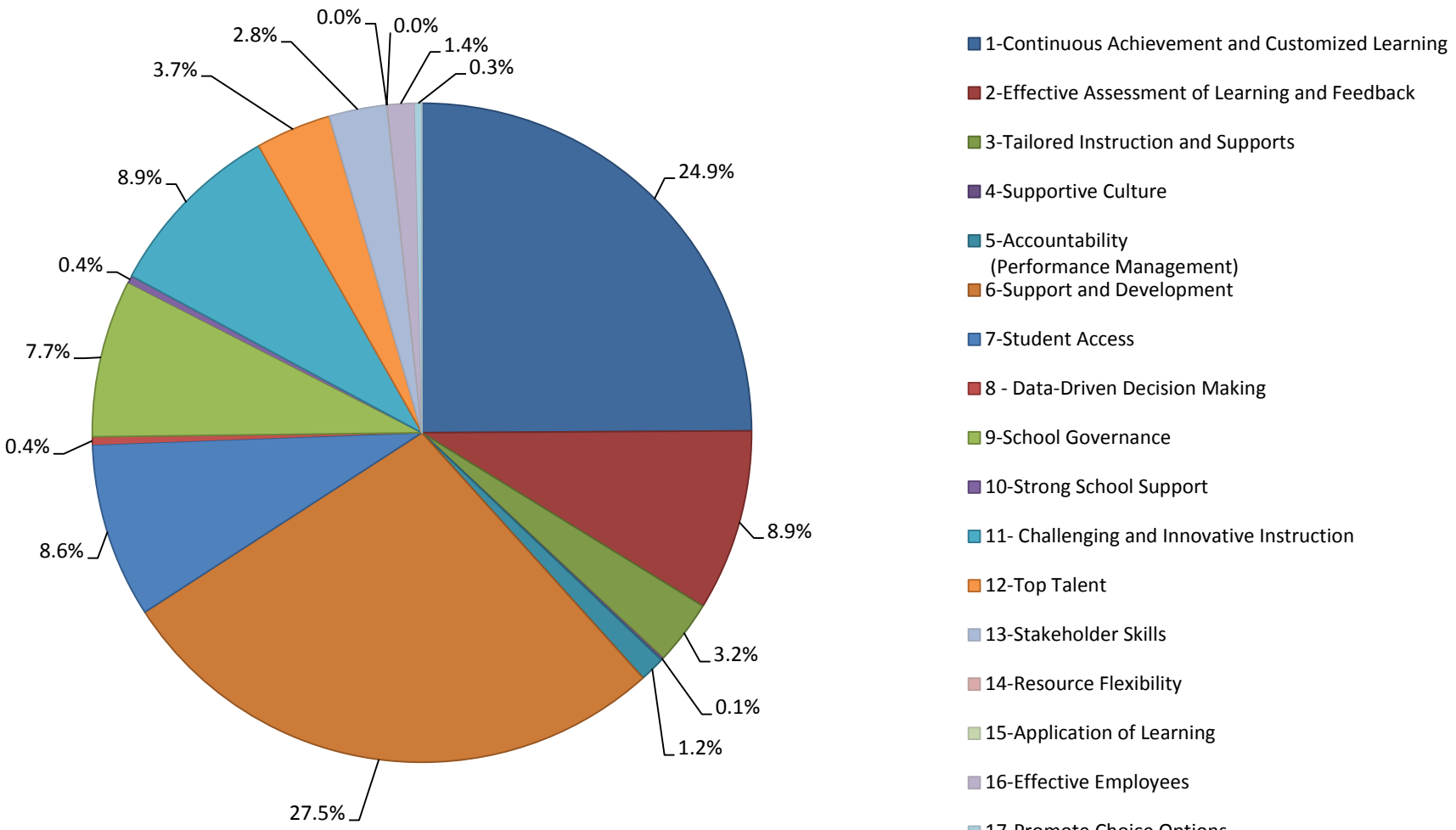
FY2016
List of Onetime Expenditures

DEPARTMENT	Total Onetime	Onetime Comments
Record Mgt-Archiving	**$ 173,500**	Additional Scanning Technicians for student and business records, computer software upgrades and maintenance
Sap Project Mgt	**$ 128,250**	Short term temps, out of system travel, and registration fees
Student Info Systems	**$ 81,000**	Development and maintenance of special projects.
Building Manager	**$ 4,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Bus/Prop Insurance	**$ 600,000**	Vehicle liability insurance
Campus Police	**$ 152,108**	Replacement items, costs associated with the purchase of Media Sonar equipment, and temporary clerical
Custodial Services	**$ 692,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Facilities Services	**$ 1,100**	Certification and registration fees; out of system travel
Health Services	**$ 10,250**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Maintenance	**$ 1,175,407**	Replacement and/or repair of equipment; maintenance, upgrades and repairs of intrusion alarm systems and surveillance camera system; reinvestment in infrastructure items
Operational Planning	**$ 40,300**	Honararium for redistricting meetings; Out of system travel
Operations	**$ 2,500**	Discretionary funds; out of system travel
Placement Office	**$ 500**	Professional development
Portables	**$ 2,620,000**	Installation and removal of portable classroom buildings, lease payments
Risk Management	**$ 2,758,333**	Worker's compensation claims
Safety And Security	**$ 54,000**	Contracted services, supplemental lighting, equipment, technology upgrades
Support-Utilities	**$ 30,000**	Equipment
Transportation	**$ 40,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Accountability	**$ 49,568**	Supplies; .6 Teacher Champion
Data Utilization	**$ 162,209**	FultonConnect training, contracted services, and license fees; .4 Teacher Champion
Grants	**$ 1,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Program Evaluation	**$ 61,000**	Contracted services and professional development
School Flex Governance	**$ 102,063**	Governance training support, background check fees, and elections web hosting
Strategy And Innovation	**$ 80,000**	Consulting fees and equipment replacement
Talent	**$ 139,355**	Teach For America and temp services
Talent Staffing	**$ 3,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
SEED Funds	**$ 6,044,383**	SEED Funds are awarded annually and schools are aware of their onetime nature
Virtual Campus Growth	**$ 1,266,325**	Growth for Virtual Campus program is onetime this year; we will assess the program again next year
Instructional Reserve	**$ 3,700,000**	An Instructional Reserve is established each year to handle unforeseen school-based expenditures
Personnel	**$ 1,200,000**	The signing bonus for new teachers is considered onetime only
Grand Total	**$ 25,475,996**	

FY16 Strategic Plan Initiative Summary

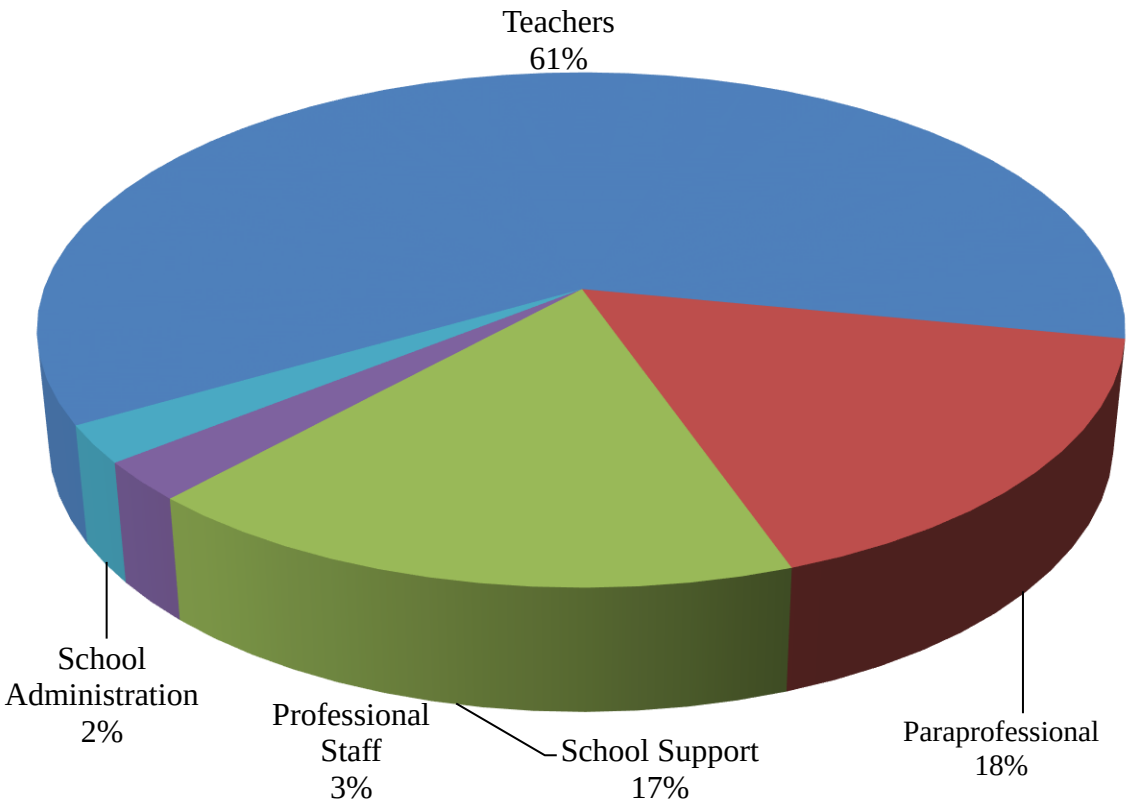
Focus Area	Initiative	Description	Total FY16 Budget
Instruction	1-Continuous Achievement and Customized Learning	Develop customized programs of study responsive to the individual interests and needs of students.	$3,774,631
Instruction	2-Effective Assessment of Learning and Feedback	Design a comprehensive assessment and feedback program to provide timely, critical information about ongoing students' progress.	$1,345,001
Instruction	3-Tailored Instruction and Supports	Build capacity to deliver appropriate and effective academic guidance to all students.	$478,147
People	4-Supportive Culture	Build a trusting, positive, and supportive culture that demonstrates commitment to employees and encourages a mutual commitment from employees.	$18,382
People	5-Accountability (Performance Management)	Establish an integrated, ongoing process that manages performance, assess effectiveness, and provides support to ensure accountability across the district.	$186,478
People	6-Support and Development	Enhance professional development to support performance growth and improvement.	$4,172,031
Technology	7-Student Access	Ensure student access to technologies that support innovative instruction.	$1,296,102
Technology	8 - Data-Driven Decision Making	Ensure seamless access to timely data that will drive decision making.	$60,240
Effective Schools	9-School Governance	Establish effective and collaborative school governance councils at every school.	$1,166,963
Effective Schools	10-Strong School Support	Support school with effective system-level structures and process.	$54,806
Instruction	11- Challenging and Innovative Instruction	Increase challenging, innovative learning opportunities for all students through additional foundational courses and external partnerships.	$1,346,198
People	12-Top Talent	Develop and implement a targeted recruitment, selection, and placement strategy to attract effective and qualified professionals.	$559,385
Technology	13-Stakeholder Skills	Provide stakeholders with the knowledge and skills needed to utilize current technology.	$430,284
Resources	14-Resource Flexibility	Provide data-driven flexibility to deliver resources designed to drive student achievement.	$0
Instruction	15-Application of Learning	Infuse programs of study across math, science, and the humanities that promote student skills necessary for college and career, including financial and technology literacy, communication and application of learning to real-world issues.	$0
People	16-Effective Employees	Develop a system to retain and reward our most effective employees.	$204,748
Effective Schools	17-Promote Choice Options	Provide students and families with an array of academic programming.	$52,542
		Total	$15,145,938

FY16 Strategic Initiative Summary



Fulton County Public Schools
FY2016 Budget
Elementary School Staff - All Funds

The 2016 elementary school analysis shows a 6.84% projected decrease in personnel (361.26 equivalent positions) in comparison to the 2015 fiscal year. School Support represents the majority of the decrease with 171.45 positions. The decrease is due to the way School Nutrition count employees. In FY15, SNP counted each body as 1.00 and for FY16 they converted that number to FTE. Teachers represents the second largest decrease with 115.81 positions. All elementary speech positions were moved to our flat shoals holding account which will show an increase and offset the decrease in elementary. Professional Staff decreased by 57.50 due to the School Tech Specialists positions will be housed centrally in FY16.

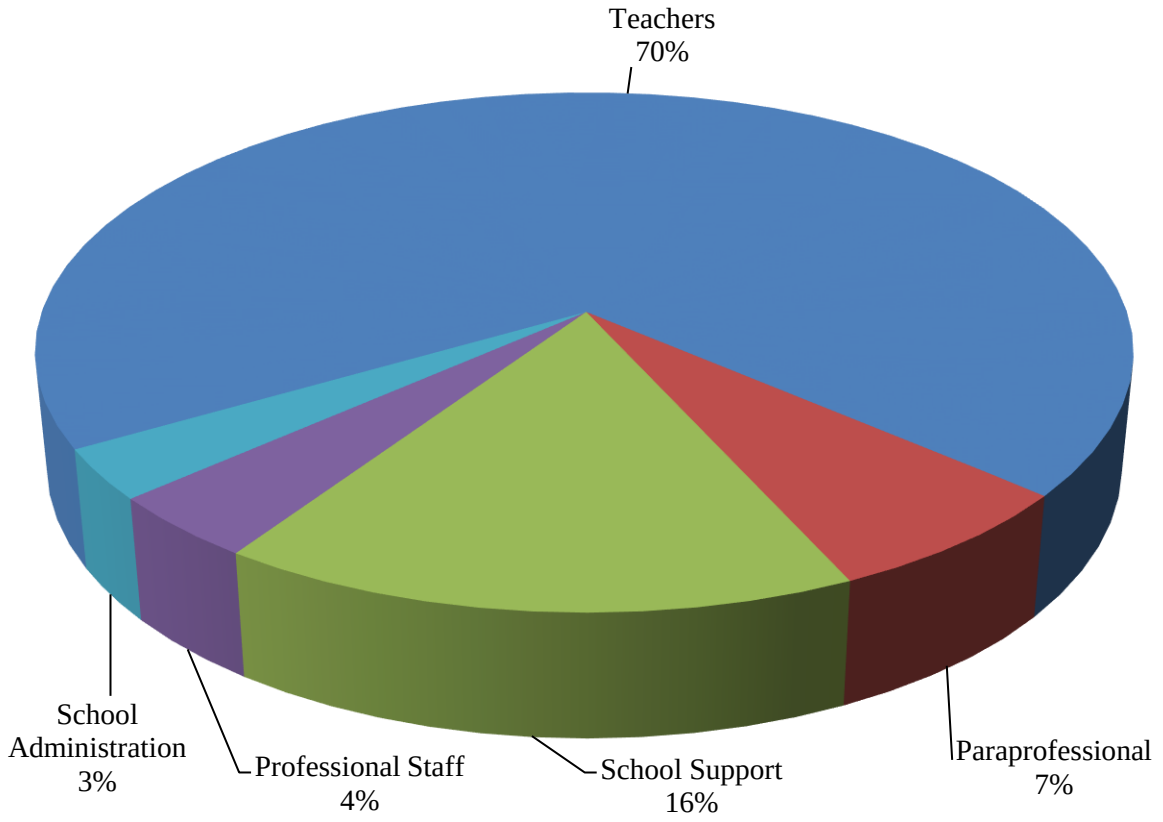


STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	3,139.14	3,023.33	(115.81)	-3.69%
Paraprofessionals	829.70	815.20	(14.50)	-1.75%
School Support	1,017.74	846.29	(171.45)	-16.85%
Professional Staff	179.50	122.00	(57.50)	-32.03%
School Administration	119.00	117.00	(2.00)	-1.68%
Total	5,285.08	4,923.82	-361.26	-6.84%

Fulton County Public Schools
FY2016 Budget
Middle School Staff - All Funds

The 2016 middle school analysis shows a 5.36% decrease in personnel (121.88 equivalent positions) in comparison to the 2015 fiscal year. School Support represents the majority of the decrease with 80.78 positions. The decrease is due to the way School Nutrition count employees. In FY15, SNP counted each body as 1.00 and for FY16 they converted that number to FTE. Teachers represents the second largest decrease with 36.10 positions of which most are represented by speech moving to flat shoals. Professional Staff decreased by 19.00 due to the School Tech Specialists positions will be housed centrally in FY16.

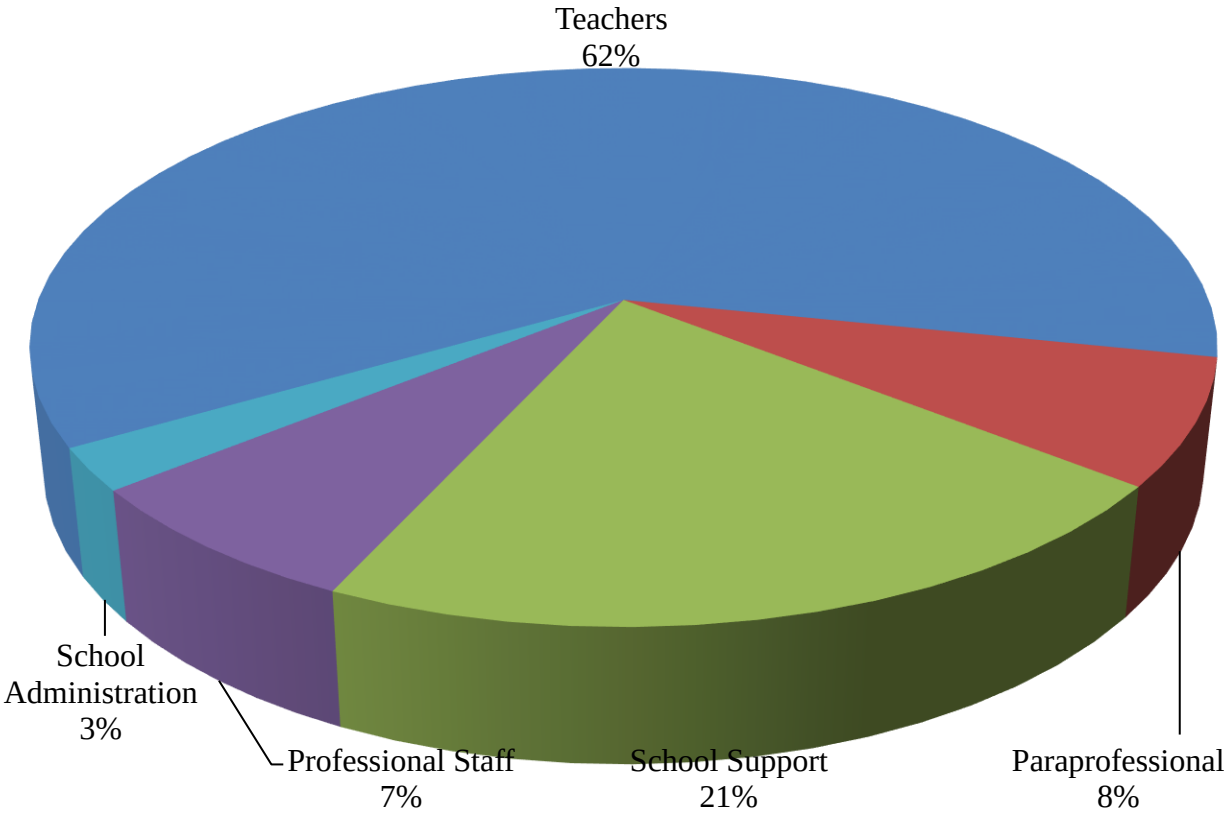


STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,535.45	1,499.35	(36.10)	-2.35%
Paraprofessionals	134.00	148.00	14.00	10.45%
School Support	431.50	350.72	(80.78)	-18.72%
Professional Staff	106.00	87.00	(19.00)	-17.92%
School Administration	68.00	68.00	0.00	0.00%
Total	2,274.95	2,153.07	-121.88	-5.36%

Fulton County Public Schools
FY2016 Budget
High & Alternative School Staff
All Funds

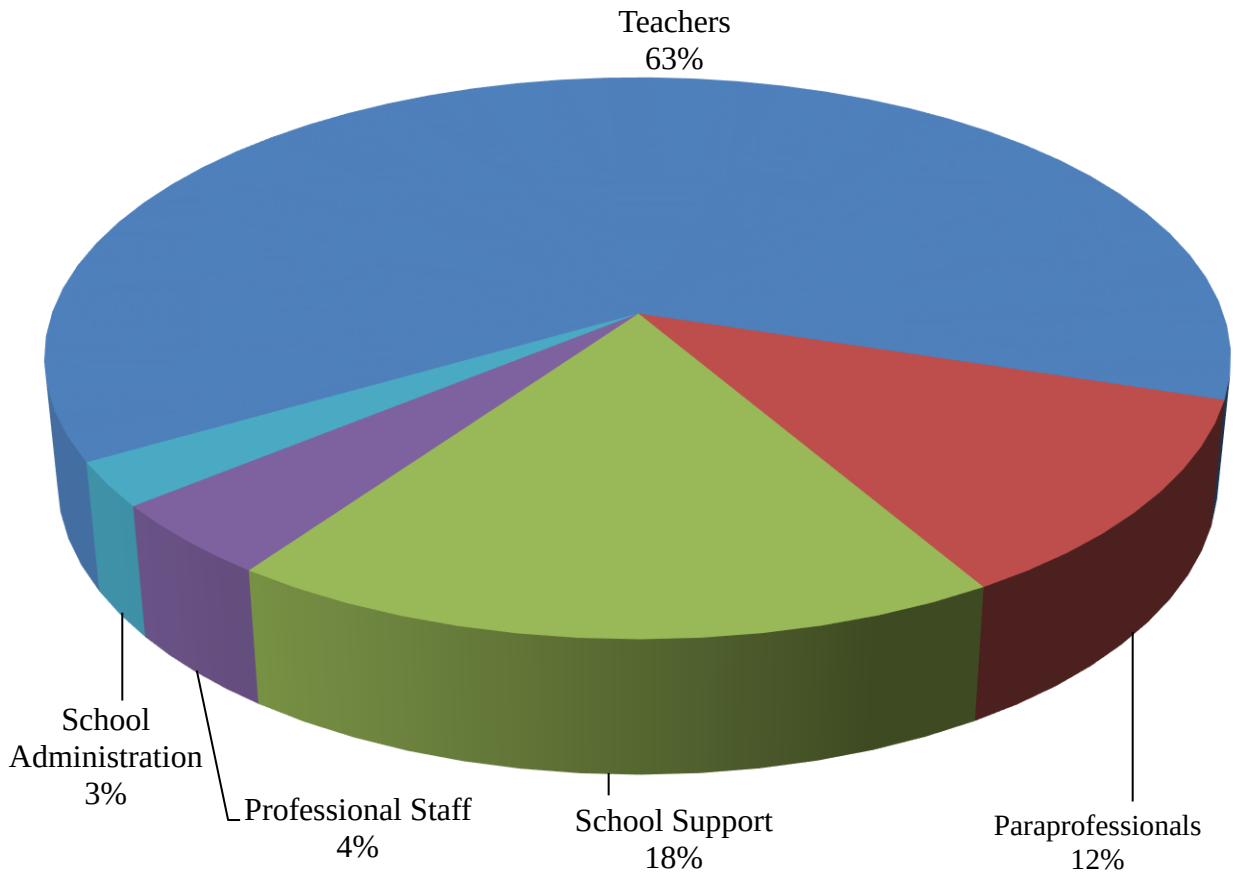
The 2016 high school analysis shows a 5.51% increase in personnel (164.60 equivalent positions) in comparison to the 2015 fiscal year. Teacher positions represents the majority of the increase with 233.51 positions. The increase is caused by the decrease in ES & MS due to the reallocation of the speech positions and enrollment growth. School Support represents decreased by 63.41 positions due to the way School Nutrition changed how they count employees. In FY15, SNP counted each body as 1.00 and for FY16 they converted that number to FTE. Professional Staff decreased by 12.50 which is caused by the School Tech Specialists positions being housed centrally in FY16.



STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,709.37	1,942.88	233.51	13.66%
Paraprofessionals	225.50	230.50	5.00	2.22%
School Support	736.10	672.69	(63.41)	-8.61%
Professional Staff	242.50	230.00	(12.50)	-5.15%
School Administration	76.00	78.00	2.00	2.63%
Total	2,989.47	3,154.07	164.60	5.51%

Fulton County Public Schools
FY2016 Budget
Total School Staff - All Funds



STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,383.96	6,465.56	81.60	1.28%
Paraprofessionals	1,189.20	1,193.70	4.50	0.38%
School Support	2,185.34	1,869.70	(315.64)	-14.44%
Professional Staff	528.00	439.00	(89.00)	-16.86%
School Administration	263.00	263.00	-	0.00%
Total	10,549.50	10,230.96	-318.54	-3.02%

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
ADMIN. SERVICES						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	2.00	7.40	6.40	6.40	6.49	0.09
COMMUNICATIONS	5.00	5.00	5.67	6.00	7.00	1.00
INTERNAL AUDIT	8.00	8.00	8.00	8.00	8.00	0.00
BRDCST & VIDEO TECH	2.00	2.00	2.00	0.50	1.00	0.50
Sub-Total	**24.00**	**29.40**	**29.07**	**27.90**	**29.49**	**1.59**
ASSESSMENT & ACCOUNT						
ACCOUNTABILITY (ASSESSMENT & ACCOUN	6.30	5.00	4.50	4.00	3.10	-0.90
DATA UTILIZATION	2.00	2.00	2.00	2.50	2.90	0.40
CHARTER SCHOOLS	0.00	2.00	2.00	3.00	2.00	-1.00
SCHOOL FLEX GOVERNANCE	0.00	7.00	7.00	7.00	7.00	0.00
STRATEGY AND INNOVATION	0.00	3.00	3.34	4.50	4.00	-0.50
GRANTS	0.00	1.50	1.50	2.00	2.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	2.00	2.00	0.00	-2.00
PROGRAM EVALUATION	0.00	0.00	0.00	0.00	3.00	3.00
FCS FOUNDATION	1.00	1.00	2.00	2.00	2.00	0.00
Sub-Total	**9.30**	**21.50**	**24.34**	**27.00**	**26.00**	**-1.00**
LEADERSHIP						
PROJECT MGT (CONT. IMPROVEMENT)	1.00	2.50	2.00	2.00	2.00	0.00
Sub-Total	**1.00**	**2.50**	**2.00**	**2.00**	**2.00**	**0.00**
ASSOC. SUPT. FOR C&I						
ACADEMICS (CURR. & INSTRUCTION)	5.00	4.49	4.00	5.00	5.00	0.00
SOUTH LEARNING COMMUNITY	0.00	8.00	8.00	8.00	8.00	0.00
CENTRAL LEARNING COMMUNITY	0.00	8.00	8.00	8.00	8.00	0.00
NORTHEAST LEARNING COMMUNITY	0.00	7.50	7.50	7.50	7.50	0.00
NORTHWEST LEARNING COMMUNITY	0.00	7.50	7.50	7.50	7.50	0.00
ASSESSMENT (CURR. & INSTRUCTION)	0.00	2.00	5.00	6.00	7.00	1.00
SYSTEM-WIDE TESTING	0.00	3.00	0.00	0.00	0.00	0.00
ACHIEVEMENT ZONE	0.00	0.00	0.00	5.00	5.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	0.00	0.00	2.00	2.00
Sub-Total	**5.00**	**40.49**	**40.00**	**47.00**	**50.00**	**3.00**
ELEM. & SEC. C&I						
LEARNING AND TEACHING (ELEM C&I)	5.00	8.00	8.00	5.00	6.00	1.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.00	1.00	1.00	2.00	1.50	-0.50
FINE ARTS (MUSIC)	2.00	1.00	1.60	3.00	3.00	0.00
HUMANITIES (SOCIAL STUDIES)	3.00	2.00	2.00	3.00	4.00	1.00
STEM (MATH)	6.00	2.00	2.00	3.00	3.00	0.00
ADVANCE STUDIES	3.00	1.00	1.00	2.00	2.50	0.50
CAREER PREP AND TECH ED (CAREER TECH)	5.20	7.40	3.00	5.40	5.40	0.00
INSTRUCTIONAL TECH/MEDIA SERVICES	2.00	4.00	6.49	6.49	7.49	1.00
TEACHING MUSEUMS	0.00	3.00	3.00	3.00	3.00	0.00
TEACHING MUSEUMS-CUST	0.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**30.20**	**34.40**	**33.09**	**37.89**	**40.89**	**3.00**
INSTRUCTIONAL SERV.						
INSTR. SUPPORT SRVCS	0.00	2.00	2.00	2.00	2.00	0.00
STUDENT DISCIPLINE	5.00	3.00	3.00	3.00	3.00	0.00
SOCIAL WORK	4.00	4.00	4.00	4.00	4.00	0.00
GUIDANCE/COUNSELING	3.00	3.00	5.00	5.00	5.00	0.00
SST/504	1.00	1.00	1.00	1.00	1.00	0.00
GED	1.50	0.50	0.50	0.50	0.50	0.00

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

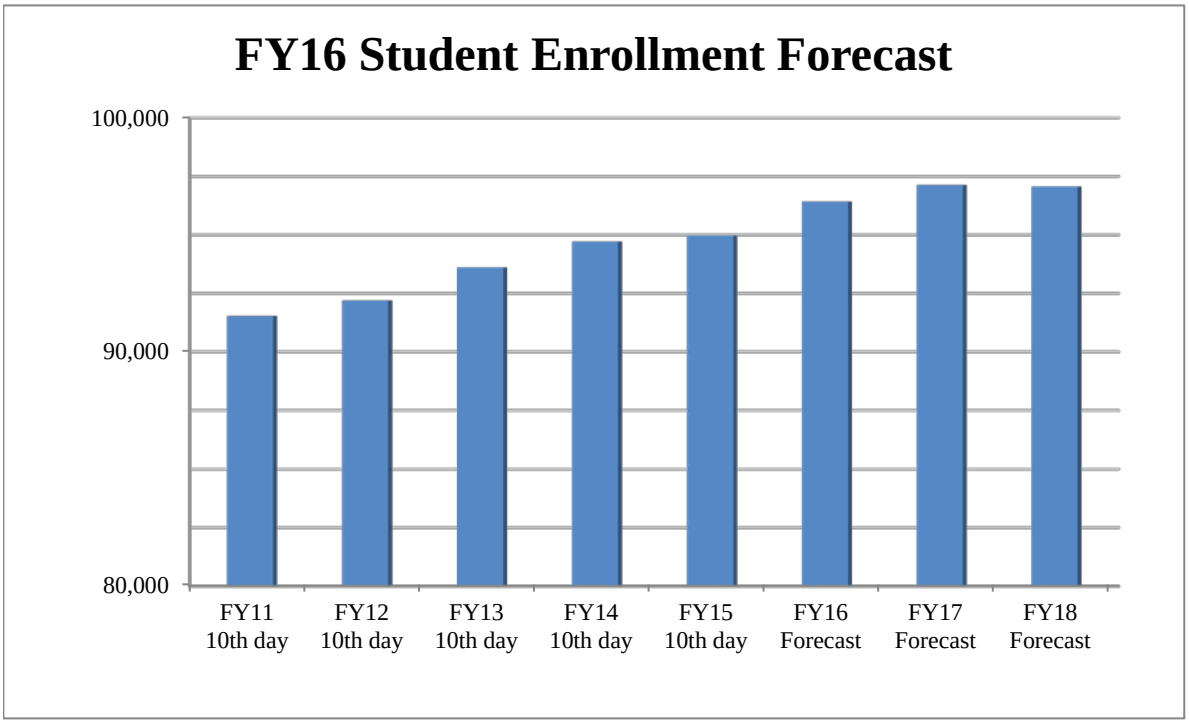
Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
ESOL	2.00	2.00	2.00	6.00	6.00	0.00
TITLE/NCLB/COMPL.	73.50	23.60	0.00	23.50	22.50	-1.00
CHARTER DEPARTMENT	1.00	0.00	0.00	0.00	0.00	0.00
YOUTH IN TRANSITION	1.50	1.50	1.50	1.50	1.60	0.10
EXTENDED LEARNING SUPPORT SER	0.00	2.00	2.00	2.00	2.00	0.00
PRE-K REMEDIAL SUPPORT	0.00	6.00	2.00	7.00	7.50	0.50
RTI	0.00	0.00	1.00	1.00	1.00	0.00
Sub-Total	**92.50**	**48.60**	**24.00**	**56.50**	**56.10**	**-0.40**
SPECIAL EDUCATION						
SPECIAL EDUCATION	34.00	28.00	13.00	23.00	22.00	-1.00
PSYCH. SERVICES	2.00	2.00	1.00	1.00	1.00	0.00
CUS SUPPORT-JO WELLS	2.00	2.00	2.00	3.00	0.00	-3.00
Sub-Total	**38.00**	**32.00**	**16.00**	**27.00**	**23.00**	**-4.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	3.00	3.00	4.00	4.00	4.00	0.00
BUDGET SERVICES	8.00	7.50	6.50	6.50	6.50	0.00
ACCOUNTING SERVICES	15.50	13.00	12.00	13.00	14.00	1.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
PROPERTY CONTROL	6.00	5.50	4.50	4.50	4.50	0.00
CONTRACTING/PURCH.	10.00	10.00	10.75	10.75	9.75	-1.00
LOCAL SCHL ACCOUNTIN	0.00	5.00	6.00	6.00	6.00	0.00
WAREHOUSE OPERATIONS	0.00	24.00	24.00	24.00	24.00	0.00
PRINTING SERVICES	0.00	5.00	5.00	5.00	6.00	1.00
CUSTODIAL SUPPORT- CENTRAL OFFICE	0.00	5.00	5.00	5.00	0.00	-5.00
Sub-Total	**58.50**	**94.00**	**93.75**	**94.75**	**90.75**	**-4.00**
INFORMATION TECH.						
INFORMATION TECH	3.00	5.00	2.00	2.00	2.97	0.97
DATA WAREHOUSE	3.00	3.00	3.00	4.00	4.00	0.00
IT-COMP EQUIP MAINT	7.00	7.00	7.00	7.00	7.00	0.00
STUDENT INFO SYSTEMS	0.00	17.00	17.00	17.00	17.00	0.00
RECORD MGT-ARCHIVING	4.00	4.00	4.00	4.00	5.00	1.00
INFRASTRUCTURE MGT	16.00	16.00	18.00	19.00	124.00	105.00
SAP PROJECT MGT	0.00	9.00	9.00	9.00	9.00	0.00
IT-TELE EQUIP MAINT	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**35.00**	**63.00**	**62.00**	**64.00**	**170.97**	**106.97**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	3.00	3.00	3.00	0.00
CAMPUS POLICE	9.00	9.00	9.00	20.00	23.00	3.00
RISK MANAGEMENT	3.00	3.00	14.00	3.00	3.00	0.00
HEALTH SERVICES	2.00	2.00	2.00	2.00	3.00	1.00
Sub-Total	**17.00**	**17.00**	**28.00**	**28.00**	**32.00**	**4.00**
OPERATIONS						
OPERATIONS	2.00	2.00	2.67	3.00	4.03	1.03
FACILITIES SERVICES	3.50	3.50	4.50	7.00	7.00	0.00
CUSTODIAL SERVICES	21.00	21.00	21.00	21.00	21.00	0.00
BUILDING PROGRAM	5.50	10.50	0.75	23.50	23.50	0.00
TRANSPORTATION	954.00	930.00	942.00	945.00	942.00	-3.00
MAINTENANCE	121.00	137.00	137.00	138.00	138.00	0.00
PORTABLES	2.00	2.00	2.00	2.00	2.00	0.00
BUILDING MANAGER	0.00	0.00	0.00	0.00	7.00	7.00
OPERATIONAL PLANNING	4.00	4.00	4.00	4.00	4.00	0.00
PLACEMENT OFFICE	2.00	2.00	2.00	2.00	2.00	0.00
TRANS - CUST SUPPORT	3.00	3.00	3.00	3.00	3.00	0.00

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	4.00	0.00
Sub-Total	**1,122.00**	**1,119.00**	**1,122.92**	**1,152.50**	**1,157.53**	**5.03**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	726.43	25.00	0.00	24.00	24.00	0.00
SNP F&R DISTRICTWIDE	0.00	47.00	0.00	41.00	33.18	-7.82
Sub-Total	**726.43**	**72.00**	**0.00**	**65.00**	**57.18**	**-7.82**
PG-FINANCIAL SERVICE						
PENSION GOLD	7.00	7.00	0.00	6.00	6.00	0.00
Sub-Total	**7.00**	**7.00**	**0.00**	**6.00**	**6.00**	**-15.64**
TALENT						
TALENT (HUMAN RESOURCES)	8.00	13.00	13.50	14.50	14.00	-0.50
TALENT STAFFING (PERSONNEL SERVICES)	17.00	23.75	23.75	24.00	25.00	1.00
TALENT MGT AND ORG DEV (SCH CERT PERS	12.00	7.00	6.67	6.00	5.00	-1.00
LEARNING AND DEV	0.00	20.00	11.00	22.49	22.49	0.00
CUST SUPPORT- PL BLDG	0.00	2.00	2.00	2.00	0.00	-2.00
Sub-Total	**37.00**	**65.75**	**56.92**	**68.99**	**66.49**	**-2.50**
GRAND TOTAL	**2,202.93**	**1,646.64**	**1,532.09**	**1,704.53**	**1,808.40**	**88.23**

Fulton County Schools
FY16 Student Enrollment Forecast
By Grade Level

Grade	FY11 10th day	FY12 10th day	FY13 10th day	FY14 10th day	FY15 10th day	FY16 Forecast	FY17 Forecast	FY18 Forecast
SC	3012	2,749	2,713	2,957	2,886	3,005	1,674	3,047
PreK	1,550	1,709	1,692	1,654	1,613	1,674	3,031	1,674
K	6,641	6,611	6,824	6,698	6,573	6,750	6,868	6,882
1st	6,768	6,837	6,750	7,103	6,943	6,830	6,886	7,030
2nd	6,737	6,717	6,882	6,986	7,207	7,079	6,959	7,021
3rd	6,712	6,903	6,830	7,141	7,116	7,406	7,173	7,066
4th	6,956	6,792	6,942	7,040	7,083	7,222	7,469	7,229
5th	6,959	7,028	6,898	7,115	6,982	7,110	7,275	7,515
6th - 8th	19,418	20,132	20,562	20,401	20,404	20,708	20,753	20,859
9th - 12th	26,780	26,724	27,518	27,619	28,157	28,643	29,050	28,747
Grand Total	91,533	92,202	93,611	94,714	94,964	96,427	97,138	97,070
Change from Prior FY	1,698	669	1,409	1,103	250	1,463	711	-68



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

The State economy will continue to experience moderate recovery marked by improving employment trends and tax collections. Growth could be offset by reductions in federal spending and falling discretionary spending levels due to the expiration of the payroll tax cuts.

Key Elements

- Georgia Employment grew by a strong 101,900 in calendar year 2014, the largest increase in jobs since 2005.
- Georgia's unemployment rate will average 6.6% in 2015 as the economy picks up momentum. Moving forward, the unemployment rate will fall to 6.1% in 2016 and 5.6% in 2017.
- State tax collections amounted to $9.6 billion in the first half of FY15(July to December), a rise of 5.7%. Looking ahead, we expect continued increases in tax collections.
- Revenues state wide could be impacted by reductions in federal spending which would negatively impact areas with a concentration in defense industries including Marietta, Warner Robins and Savannah.

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

Our local economy will also experience recovery as unemployment falls and jobs are added back into the local economy. In particular we will benefit from a strong recovery in our real estate market which is well under way in 2015.

Key Elements

- Metro employment grew by 57,100 jobs in calendar year 2014. In 2015 we expect an increase of 2.7%, the strongest growth rate since 2006 and amounting to 60,800 new jobs. Recovery will continue in 2016 and 2017 with increases forecast of additions of 58,400 and 55,00 jobs.
- The unemployment rate is expected to decline to 6.3% 2015, and continue to fall in 2016 and 2017 to 5.7% and 5.3% respectively.
- Housing permits increased by 8.2% in 2014 to 26,029 units. In 2015, total permits will increase by 8.4% as wage gains create income support for new home sales. In 2016, we expect total permits to rise by 8.9%. In 2017, total permits will increase by 7.6%.

Enrollment Forecast

By the end of FY2020, Fulton County School's enrollment is currently projected to grow to 102,234 students, including Pre-Kindergarten. Also by FY2020, total annual cost of school operations will increase by $8.7 million due to student enrollment growth, and excluding any increase in utilities and transportation cost.

Demographic Trend and Forecast

Our demographics have been fairly consistent and we expect the trend will continue in the foreseeable future. Fulton County Schools is 30% white, 42% black, 14% Hispanic, and 10% Asian, 4% all other races. In FY15, 45.82% of our students are eligible for free and reduced lunch.

General Fund Assumptions

FY2016

Our 2016 budget includes $905.7 million in revenue and $920.8 million in appropriations for an ending fund balance of $162.1 million which represents 17.61% of our expenditure budget and is in line with Board Fund Balance policy.

Some revenue assumptions include a 7.46% increase in Local revenue and a 3.86% increase in Quality Basic Education (QBE) funds. Total state revenue is expected to increase by 3.59% in line with enrollment growth in our District and an increase in the employer contribution to the Teachers Retirement System. Due to continuing improvement in state revenue picture we anticipate reduction to state austerity cuts.

The overall expenditure budget reflects a .54% increase from the FY2015 budget. Key expenditure assumptions include increases based upon rising Teacher Retirement costs and growth along with a salary increase and step for all employees. Enrollment growth will also add $1 million in expenditures to the FY2016 budget.

FY2017 - FY2020

Five year forecasts are based upon the best information available at the time and are more speculative in nature than the current year budget development. Our five year revenue forecast includes an increase of the property tax base of an average increase 4% a year from FY2017 through FY2020. Forecast is based on no change in millage rate. Motor Vehicle taxes are projected to begin a decline in FY2017 as fiscal models project a flat to slight increase to Motor Vehicle tax during the first few years of HB 386 Tax Reform legislation and then reduction in the out years. State revenue is forecast to remain constant at above $3,500 per student but is expected to grow along with enrollment.

Expenditure projections presented are forecasted based on minimum enrollment growth, one percent annual increase in expenditure needs, and annual reduction in the amount of one-time expenditure request. The impact of the Affordable Health Care Act on our employee base and health care costs are still being examined.

School Nutrition Fund Assumptions

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

1. Revenues are based on an Est. 3% increase
2. Salary expenditures are based on an Est. 1% increase
3. Food Products are based on an Est. 5% increase
4. Other non-personnel costs are based on an Est. 2% increase

Debt Service Fund Assumptions

Forecast is based on our amortization schedule

Capital Projects Fund Assumptions

Forecast is based on our cash flow projects. SPLOST Revenue forecast is provided by Georgia State University.

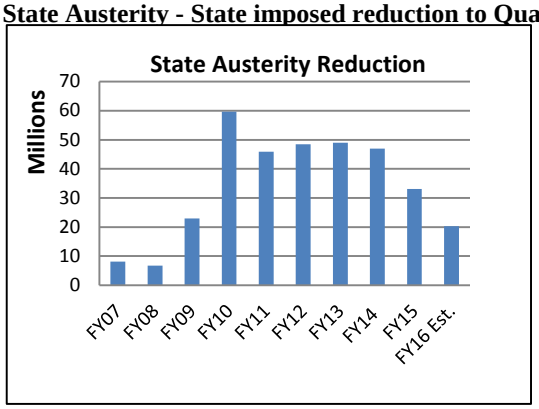
Fulton County Board of Education
Five-Year Financial Forecast
All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2016						
Estimated Beginning Fund Balance, July 1, 2015	$177,462,700	10,718,071	$4,360,316	$507,290	$84,993,603	$278,041,980
Revenues:						
Local Revenues	552,722,210	-	-	-	168,626,356	721,348,566
State Revenues	339,335,061	779,114	-	5,650,000	41,772,242	387,536,417
Federal Revenues	685,000	24,696,633	-	44,314,746	1,685,534	71,381,913
Other Local Revenues	$12,718,792	16,272,375	6,540	52,219	60,063,803	89,113,729
Transfers	-	-	19,983,994	-	9,950,000	29,933,994
Total Revenues	905,461,063	41,748,122	19,990,534	50,016,965	282,097,935	1,299,314,619
Total Available Resources	$1,082,923,763	$52,466,193	$24,350,850	$50,524,255	$367,091,538	$1,577,356,599
Appropriations:						
Total Appropriations	920,813,893	41,578,757	19,986,472	50,016,965	181,801,902	1,214,197,989
Estimated Ending Fund Balance, June 30, 2016	162,109,870	10,887,436	4,364,378	507,290	185,289,636	363,158,610
Total Appropriations & Ending Fund Balance	$1,082,923,763	$52,466,193	$24,350,850	$50,524,255	$367,091,538	$1,577,356,599
Fund balance as a percent of Expenditures	**17.61%**					
Forecast FY2017						
Estimated Beginning Fund Balance, July 1, 2016	$162,109,870	$10,887,436	$4,364,378	-	$185,289,636	$363,158,610
Revenues:						
Local Revenues	580,872,318	-	-	-	173,960,911	754,833,229
State Revenues	343,395,272	779,114	-	5,650,000	14,559,557	364,383,943
Federal Revenues	685,000	25,437,532	-	44,314,746	1,685,534	72,122,812
Other Local Revenues	12,718,792	16,760,547	6,547	52,219	19,377	29,557,482
Transfers	-	-	16,434,356	-		16,434,356
Total Revenues	937,671,382	42,977,192	16,440,903	50,016,965	190,225,379	1,237,331,821
Total Available Resources	$1,099,781,252	$53,864,628	$20,805,281	$50,016,965	$375,515,015	$1,600,490,431
Appropriations:						
Total Appropriations	924,880,400	42,718,904	16,436,834	50,016,965	114,227,462	1,148,280,565
Estimated Ending Fund Balance, June 30, 2017	174,900,852	11,145,724	4,368,447	-	261,287,553	452,209,867
Total Appropriations & Ending Fund Balance	$1,099,781,252	$53,864,628	$20,805,281	$50,016,965	$375,515,015	$1,600,490,431
Fund balance as a percent of Expenditures	**18.9%**					
Forecast FY2018						
Estimated Beginning Fund Balance, July 1, 2017	$174,900,852	$11,145,724	$4,368,447	-	$261,287,553	$1,577,356,599
Revenues:						
Local Revenues	603,552,195	-	11,043,300	-	14,478,508	629,074,003
State Revenues	343,156,728	779,114	-	5,650,000	1,920,085	351,505,927
Federal Revenues	685,000	26,200,658	-	44,314,746	1,564,177	72,764,581
Other Local Revenues	12,718,792	17,263,363	6,553	52,219	14,274	30,055,201
Transfers	-	-	0	-		0
Total Revenues	960,112,715	44,243,135	11,049,853	50,016,965	17,977,044	1,083,399,712
Total Available Resources	$1,135,013,567	$55,388,859	$15,418,300	$50,016,965	$279,264,597	$2,660,756,311
Appropriations:						
Total Appropriations	932,427,520	43,904,299	12,133,822	50,016,965	37,092,153	1,075,574,759
Estimated Ending Fund Balance, June 30, 2018	202,586,047	11,484,560	3,284,478	-	242,172,445	1,585,181,552
Total Appropriations & Ending Fund Balance	$1,135,013,567	$55,388,859	$15,418,300	$50,016,965	$279,264,597	$2,660,756,311
Fund balance as a percent of Expenditures	**22%**					

Fulton County Board of Education
Five-Year Financial Forecast
All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2019						
Estimated Beginning Fund Balance, July 1, 2018	$202,586,047	$11,484,560	$3,284,478	-	$242,172,445	$1,577,356,599
Revenues:						
Local Revenues	627,139,267	-	11,043,300	-	0	638,182,567
State Revenues	346,085,908	779,114	-	5,650,000	0	352,515,022
Federal Revenues	685,000	26,986,677	-	44,314,746	-	71,986,423
Other Local Revenues	12,718,792	17,781,264	4,927	52,219	-	30,557,202
Transfers	-	-	-	-	-	-
Total Revenues	986,628,967	45,547,055	11,048,227	50,016,965	0	1,093,241,214
Total Available Resources	$1,189,215,014	$57,031,615	$14,332,705	$50,016,965	$242,172,445	$2,670,597,813
Appropriations:						
Total Appropriations	941,144,731	45,137,040	12,131,803	50,016,965	18,611,803	1,067,042,343
Estimated Ending Fund Balance, June 30, 2019	248,070,282	11,894,575	2,200,902	-	223,560,642	1,603,555,470
Total Appropriations & Ending Fund Balance	$1,189,215,014	$57,031,615	$14,332,705	$50,016,965	$242,172,445	$2,670,597,813
Fund balance as a percent of Expenditures	**26.4%**					
Forecast FY2020						
Estimated Beginning Fund Balance, July 1, 2019	$248,070,282	$11,894,575	$2,200,902	-	$223,560,642	$452,209,867
Revenues:						
Local Revenues	645,537,183		11,043,300	-		656,580,483
State Revenues	345,710,552	779,114	-	5,650,000	-	352,139,666
Federal Revenues	685,000	27,796,278	-	44,314,746	-	72,796,024
Other Local Revenues	12,718,792	18,314,702	3,301	52,219	-	31,089,014
Transfers	-	-	-	-	-	-
Total Revenues	1,004,651,527	46,890,093	11,046,601	50,016,965	-	1,112,605,186
Total Available Resources	$1,252,721,809	$58,784,668	$13,247,503	$50,016,965	$223,560,642	$1,564,815,053
Appropriations:						
Total Appropriations	948,697,287	46,419,327	12,123,653	50,016,965		1,057,257,232
Estimated Ending Fund Balance, June 30, 2020	304,024,522	12,365,341	1,123,850	-	223,560,642	507,557,821
Total Appropriations & Ending Fund Balance	$1,252,721,809	$58,784,668	$13,247,503	$50,016,965	$223,560,642	$1,564,815,053
Fund balance as a percent of Expenditures	**32%**					

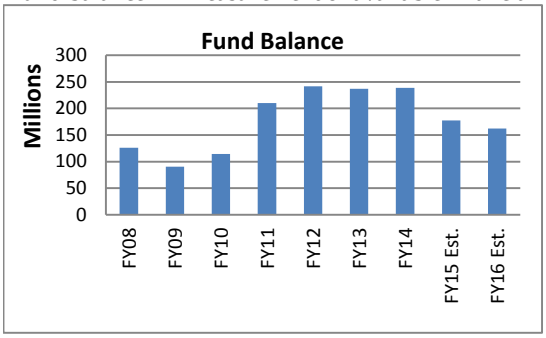
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY07	$ 8,124,205
FY08	$ 6,765,932
FY09	$ 22,962,918
FY10	$ 59,630,624
FY11	$ 45,912,925
FY12	$ 48,427,138
FY13	$ 48,946,038
FY14	$ 46,916,657
FY15	$ 33,052,072
FY16 Est.	$ 20,302,836

The sudden spike or increase in the State Austerity Reduction in FY2010 was directly related to the recent recession. The recession started in December 2007 (FY08) and is believed to have ended in the summer of 2009 (FY10). In FY2015, the Governor's Budget included the restoration of nearly $315 million of the austerity reduction for local districts to use to restore instructional days, eliminate teacher furloughs, and enhance teacher salaries. In FY2016, the austerity reduction was further reduced by $20,302,836.

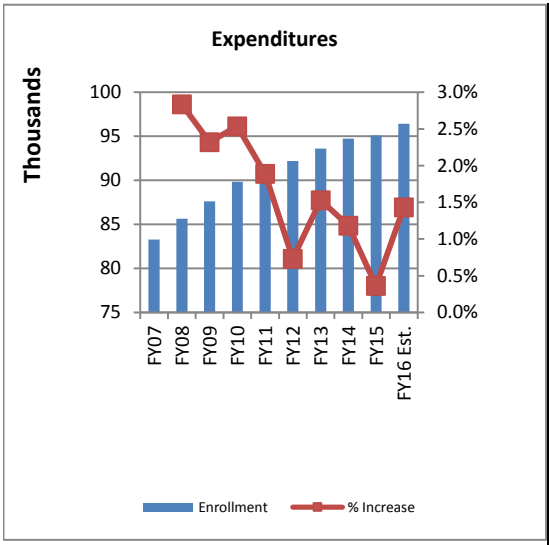
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY08	$ 126,081,595
FY09	$ 90,576,611
FY10	$ 114,278,894
FY11	$ 210,206,546
FY12	$ 241,378,263
FY13	$ 236,707,512
FY14	$ 238,882,551
FY15 Est.	$ 177,468,788
FY16 Est.	$ 162,398,591

The District is financially stable today because of the major budget cuts approved in FY09, FY10, and FY11. Fulton County Schools has been strategically spending down the fund balance since FY14 using only one-time expenditures

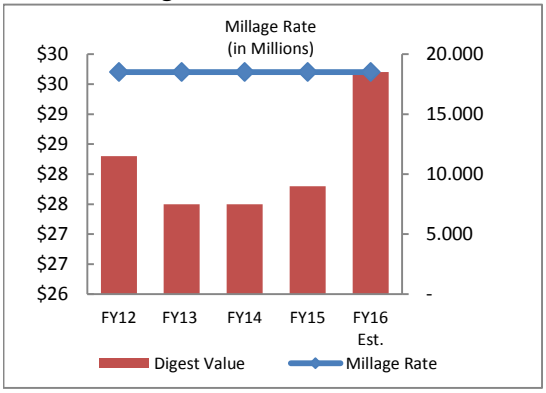
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY07	83,265	
FY08	85,625	2.8%
FY09	87,612	2.3%
FY10	89,835	2.5%
FY11	91,533	1.9%
FY12	92,202	0.7%
FY13	93,611	1.5%
FY14	94,720	1.2%
FY15	95,065	0.4%
FY16 Est.	96,427	1.4%

Enrollment continues to grow but at a slower pace. For the first time in recent history, North Fulton has experienced an overall drop in enrollment, the second year the elementary level has declined. Incoming cohorts are much smaller than larger outgoing classes causing a shrinkage in the total enrollment. The region is expected to continue to decline based on the current trends and the impact of redevelopment. Redevelopment and fewer magnet transfer approvals due to existing space constraints impacted the Sandy Springs region. The housing market in the South Fulton region is slowly rebounding. Elementary growth continues in the region, while high school enrollment trends in a positive direction as fewer students are dropping out.

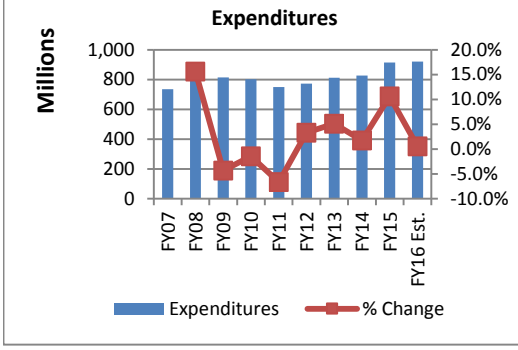
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY07	18.107	$26.2
FY08	18.091	$29.1
FY09	17.502	$31.1
FY10	17.502	$30.9
FY11	18.502	$29.2
FY12	18.502	$28.3
FY13	18.502	$27.5
FY14	18.502	$27.5
FY15	18.502	$27.8
FY16 Est.	18.502	$29.7

The value of a mill has been somewhat stable since FY2012 with a slight increase in FY2015 which will continue in FY2016.

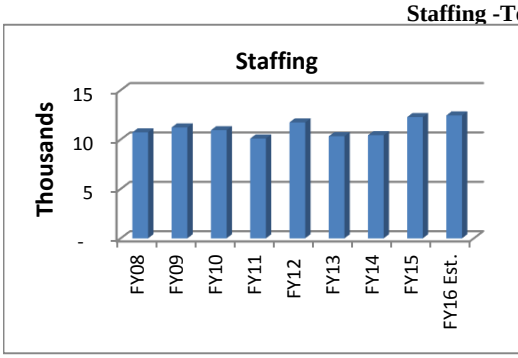
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY07	$ 736,156,985	
FY08	$ 851,357,061	15.65%
FY09	$ 814,578,262	-4.32%
FY10	$ 802,650,618	-1.46%
FY11	$ 749,244,461	-6.65%
FY12	$ 773,997,758	3.30%
FY13	$ 813,778,542	5.14%
FY14	$ 828,063,459	1.76%
FY15	$ 915,873,511	10.60%
FY16 Est.	$ 920,813,893	0.54%

FY16 expenditures includes a salary increase for teachers and a paid step increase for all employees. Other notable increases include adding calendar days for certain employee groups back to the school year.

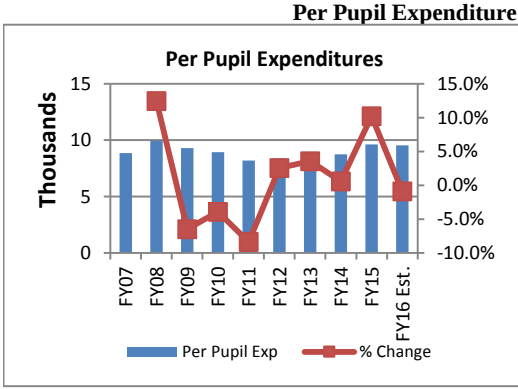
Staffing -Total positions allocated for schools and departments



Fiscal Year	Staffing
FY08	10,732
FY09	11,230
FY10	10,948
FY11	10,105
FY12	11,733
FY13	10,340
FY14	10,443
FY15	12,278
FY16 Est.	12,447

After significant cuts during the recession, the district has been gradually increasing school based positions, due primarily to student enrollment growth. This trend will continue but at a slower pace in FY16.

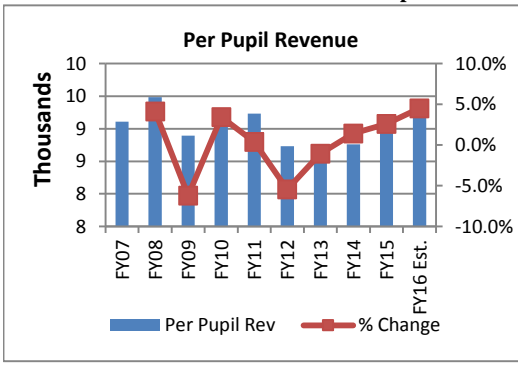
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY07	$8,841	
FY08	$9,943	12.46%
FY09	$9,298	-6.49%
FY10	$8,935	-3.90%
FY11	$8,186	-8.39%
FY12	$8,395	2.55%
FY13	$8,693	3.56%
FY14	$8,742	0.56%
FY15	$9,634	10.20%
FY16 Est.	$9,549	-0.88%

The per pupil cost represents the average cost of educating a general fund student in Fulton County School. Beginning in FY14, Per Pupil Expenditures had returned to pre-recession levels.

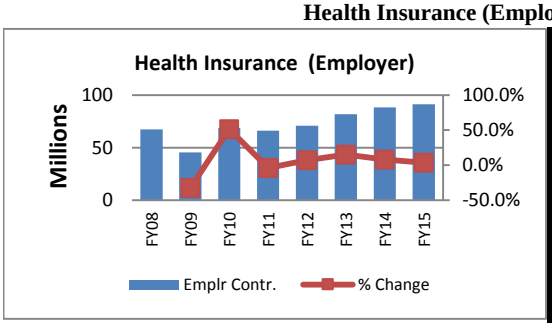
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY07	$9,108	
FY08	$9,482	4.11%
FY09	$8,892	-6.22%
FY10	$9,198	3.44%
FY11	$9,233	0.38%
FY12	$8,730	-5.45%
FY13	$8,637	-1.07%
FY14	$8,759	1.41%
FY15	$8,985	2.58%
FY16 Est.	$9,390	4.51%

While still not returning to the per pupil revenue of FY08, we are seeing some of the highest per pupil revenue in FY16 compared to recent years.

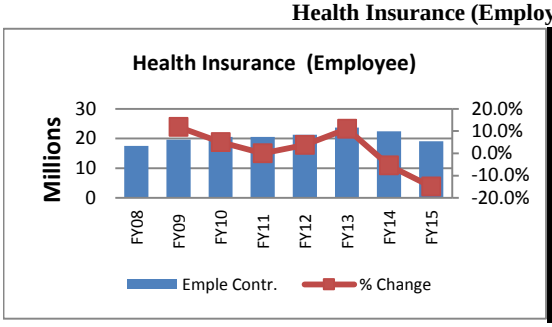
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY08	$67,344,661	
FY09	$45,527,590	-32.40%
FY10	$68,945,592	51.44%
FY11	$66,221,212	-3.95%
FY12	$70,851,113	6.99%
FY13	$81,735,447	15.36%
FY14	$88,296,844	8.03%
FY15	$91,376,227	3.49%

Due to a shortfall in the state health insurance plan the district anticipated a projected additional $6 million for FY15. This was delayed until FY16. In FY16, the district will see an increase of $150 per month per classified employee for a total of $6,000,000 additional costs.

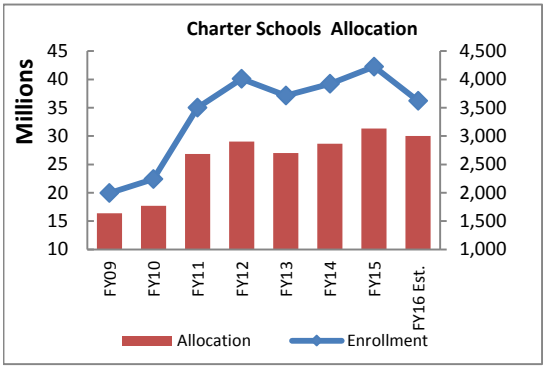
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emple Contr.	% Change
FY08	$17,495,070	
FY09	$19,572,137	11.87%
FY10	$20,550,043	5.00%
FY11	$20,551,211	0.01%
FY12	$21,326,865	3.77%
FY13	$23,691,032	11.09%
FY14	$22,401,846	-5.44%
FY15	$19,053,964	-14.94%

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

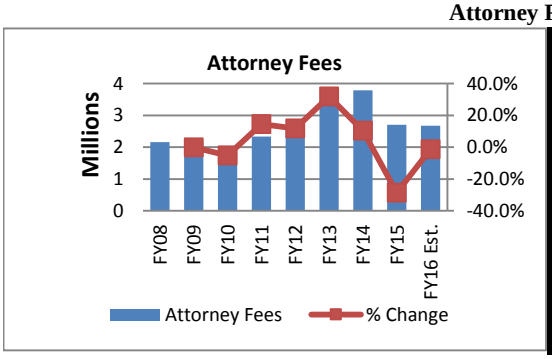
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
FY09	1,995	$16,416,178
FY10	2,240	$17,707,319
FY11	3,501	$26,851,611
FY12	4,011	$29,029,311
FY13	3,715	$26,989,128
FY14	3,924	$28,649,378
FY15	4,224	$31,319,132
FY16 Est.	3,619	$30,017,631

Fulton County Schools continues to see growth in it's charter school budgets. One additional school was opened in FY15. In FY16, we are opening two new charter schools (one elementary and one midde), but we are also closing two of our existing charter schools.

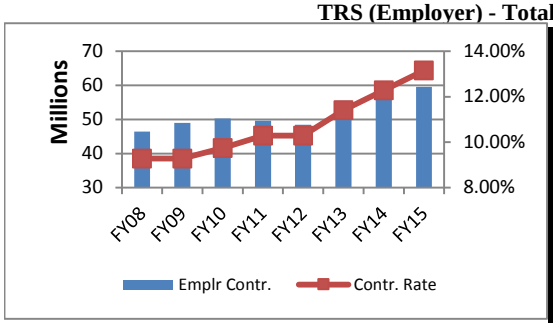
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY08	$2,156,951	
FY09	$2,152,872	-0.19%
FY10	$2,039,630	-5.26%
FY11	$2,333,965	14.43%
FY12	$2,605,162	11.62%
FY13	$3,434,317	31.83%
FY14	$3,789,541	10.34%
FY15	$2,704,946	-28.62%
FY16 Est.	$2,669,946	-1.29%

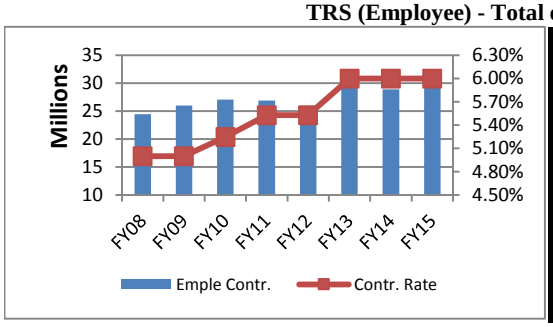
The average cost of attorney fees over the last five years is $3 million. This includes a high of $3.7 million in FY14, to a low of $2.6 million in FY12.

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



Fiscal Year	Emplr Contr.	Contr. Rate	
FY08	$46,412,255	9.28%	The district's contribution to TRS has been steadily increasing. For FY16, the rate increased from 13.15% to 14.27%. The district should also expect an increase in TRS contribution when there is an increase in the enrollment (staff increase)or increase in salaries.
FY09	$49,016,560	9.28%	
FY10	$50,237,513	9.74%	
FY11	$49,657,084	10.28%	
FY12	$48,421,658	10.28%	
FY13	$55,472,372	11.41%	
FY14	$60,077,504	12.28%	
FY15	$59,539,615	13.15%	

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



Fiscal Year	Emple Contr.	Contr. Rate	
FY08	$24,442,836	5.00%	The amount is based on 6% of eligible wages.
FY09	$26,000,861	5.00%	
FY10	$27,053,545	5.25%	
FY11	$26,902,247	5.53%	
FY12	$25,946,130	5.53%	
FY13	$29,170,397	6.00%	
FY14	$28,882,973	6.00%	
FY15	$29,314,182	6.00%	

Short-term borrowing arrangements

The School System has adequate operating funds and capital reserves, however we anticipate a need for short-term loans to fund current capital program. This is to ensure adequate cash flow throughout the capital program.

Long-term borrowing arrangements

The school system issued a Qualified School Construction Bond (QSCB) on August 2011 to fund certain capital projects. QSCBs represent a unique opportunity for the district to obtain zero cost financing thereby freeing funds for other purposes. Most commonly called SPLOST (Special Purpose Local Option Sales Tax), was extended again by the voters in November 2011 and is expected to raise $802 million for Fulton County school improvements over its five-year lifetime. While previous education SPLOSTs have focused primarily on building new schools – notably 37 schools over the past 15 years – this extension of the sales tax invests in technology equipment upgrades and the infrastructure to support it.

The newly approved SPLOST referendum is the third continuation of the sales tax. The first sales tax (SPLOST I), which voters approved in 1997, funded 17 new schools and 12 additions. SPLOST II funded 10 new schools and 6 additions, and SPLOST III, which ended June 30, 2012, has funded 10 new schools and 10 additions. By law, the sales tax cannot continue unless voters approve an extension.

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

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






Closing Remarks

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. The budget incorporates the priorities of the many diverse constituents of the school system, provides enhancements to funding for our educational program, and maintains adequate reserves for the system as we look ahead to the new challenges.

The most notable priority for FY2016, as can be seen in the alignment of our resources, is teacher compensation. As part of the 2015-16 budget, Superintendent Avossa is recommending to the board that the budget include not only a percentage salary increase for employees, but a STEP increase as well. Fulton County Schools is considering a bold approach to increasing employee salaries so that we may be competitive with neighboring districts.

Over the next several years the District anticipates modest economic recovery in local real estate translating into improved property tax revenues. As we continue to see the increasing return of revenue, the challenge becomes how to strategically and deliberately add back programs and target the additional funds to our district Strategic Initiatives. Employee compensation remains a top priority for our district and this will be the fifth budget in a row where there has been additional compensation for employees – whether as a onetime payment or salary increase. Fulton County Schools is proposing a budget where budgeted appropriations exceed budgeted revenue in a concerted effort to bring the fund balance back in line with Board policy.

Ongoing budget challenges include:

1. Competitive Wages
2. Enrollment Growth
3. Rising Health Insurance Cost
4. Digest Exemptions and Appeals
5. Legislation
6. Teacher Retirement System Rate Increase
7. Strategically Recovering From Past Cuts

The fiscal year 2015-16 proposed budget was developed using an open, transparent, and all inclusive process which solicited input at different stages from many stakeholders including the Board, staff, parents, principals, and the community at large. Extreme caution was used in preparing the FY2016 budget so that vital programs would remain intact. The final budget will reflect the mission of the Fulton County School System, *"Where Students Come First"*. The final budget will be a prudent plan that balances the many needs of our diverse students with the economic realities of our community.

Fulton County Schools

Where Students Come First

ORGANIZATIONAL SECTION FY2016





Fulton County Schools

Where Students Come First

District Overview





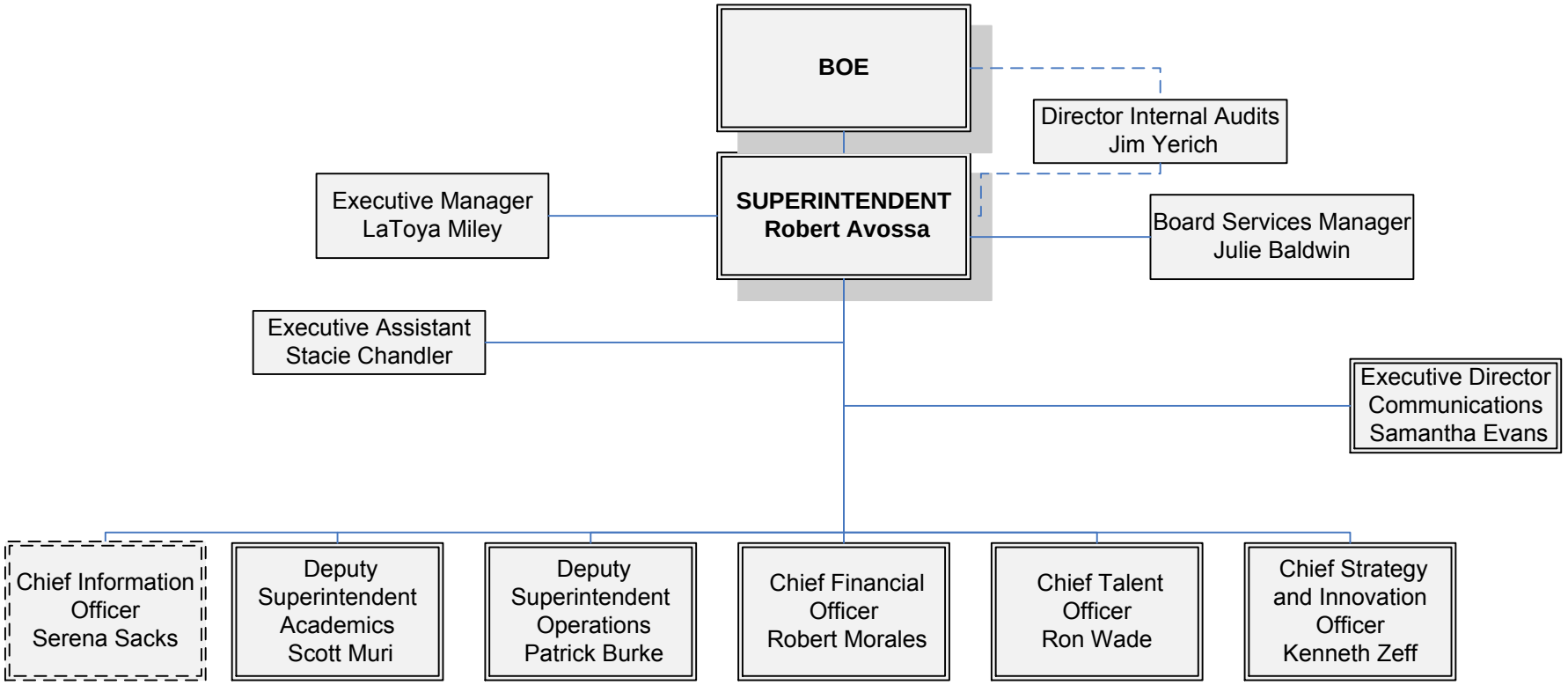
The Fulton County School System is governed by an elected seven-member Board of Education which selects the Superintendent of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District Staff enforce the school system's strategic mission and board policies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



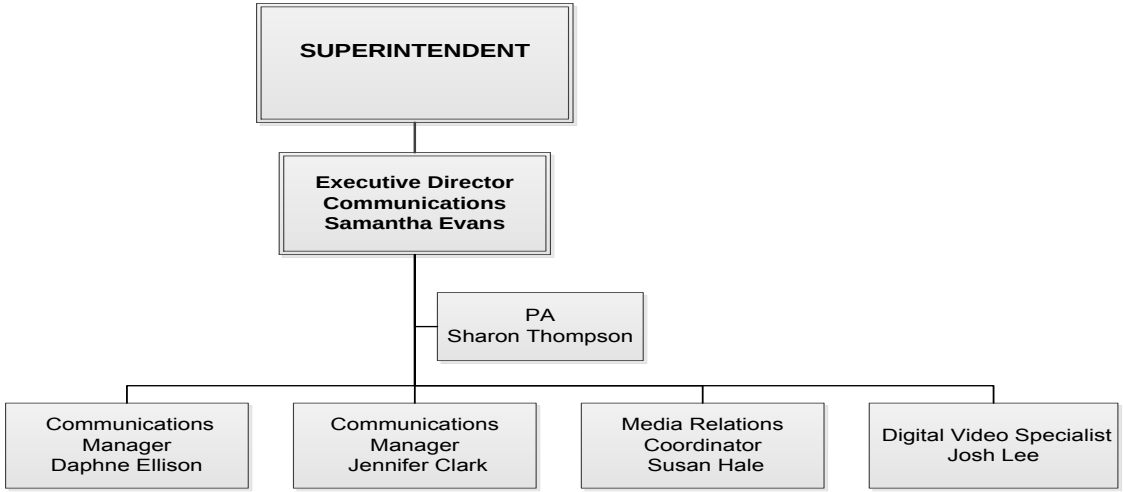
Within the school system, the Superintendent oversees the operations of six divisions – Academics, Information Technology, Operations, Financial Services, Talent, and Strategy and Innovation. These divisions and their corresponding departments work together to support the instruction and well-being of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

In addition, the schools of Fulton County are divided into five learning communities – Northwest Learning Community, Northeast Learning Community, Central Learning Community, South Learning Community, and an Achievement Zone. Organized geographically, the learning communities allow a decentralized approach to school management and provide schools the opportunity to work more closely together and align resources. Each is managed by an Area Superintendent and supported by an Executive Director.

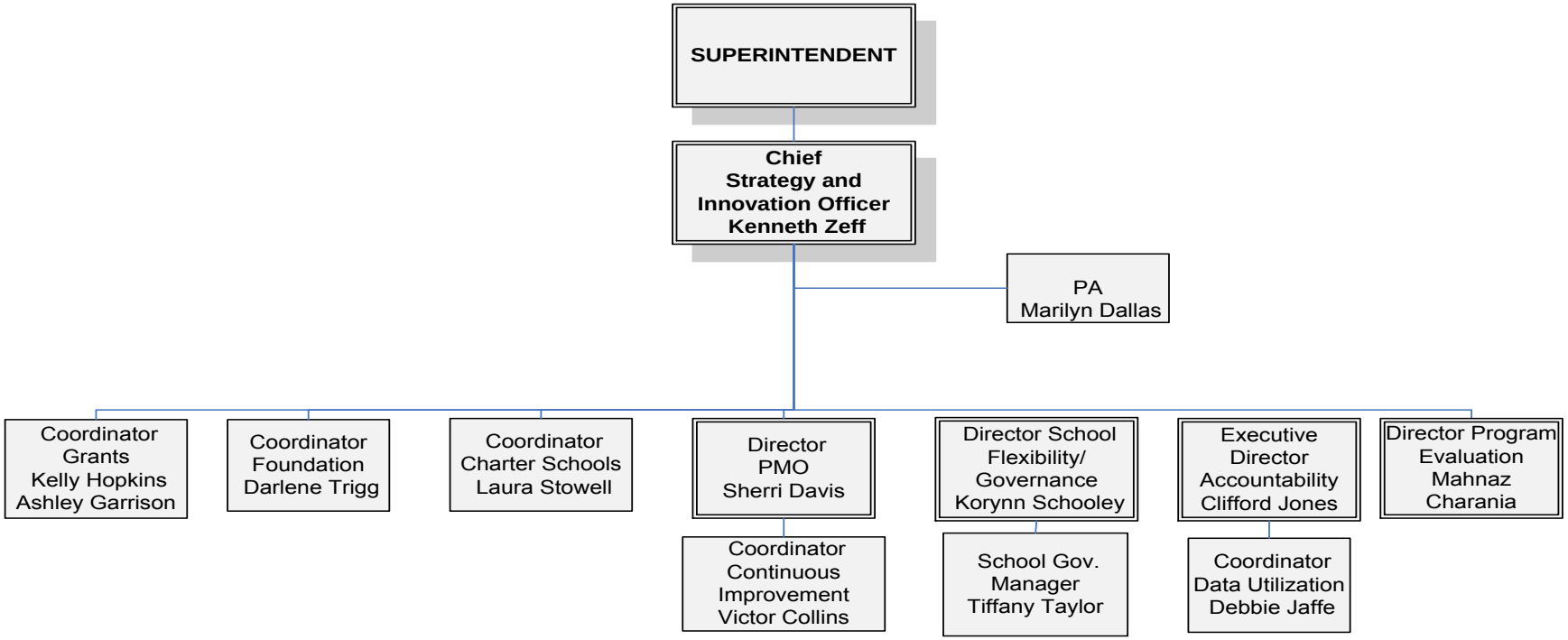
FCS Superintendent



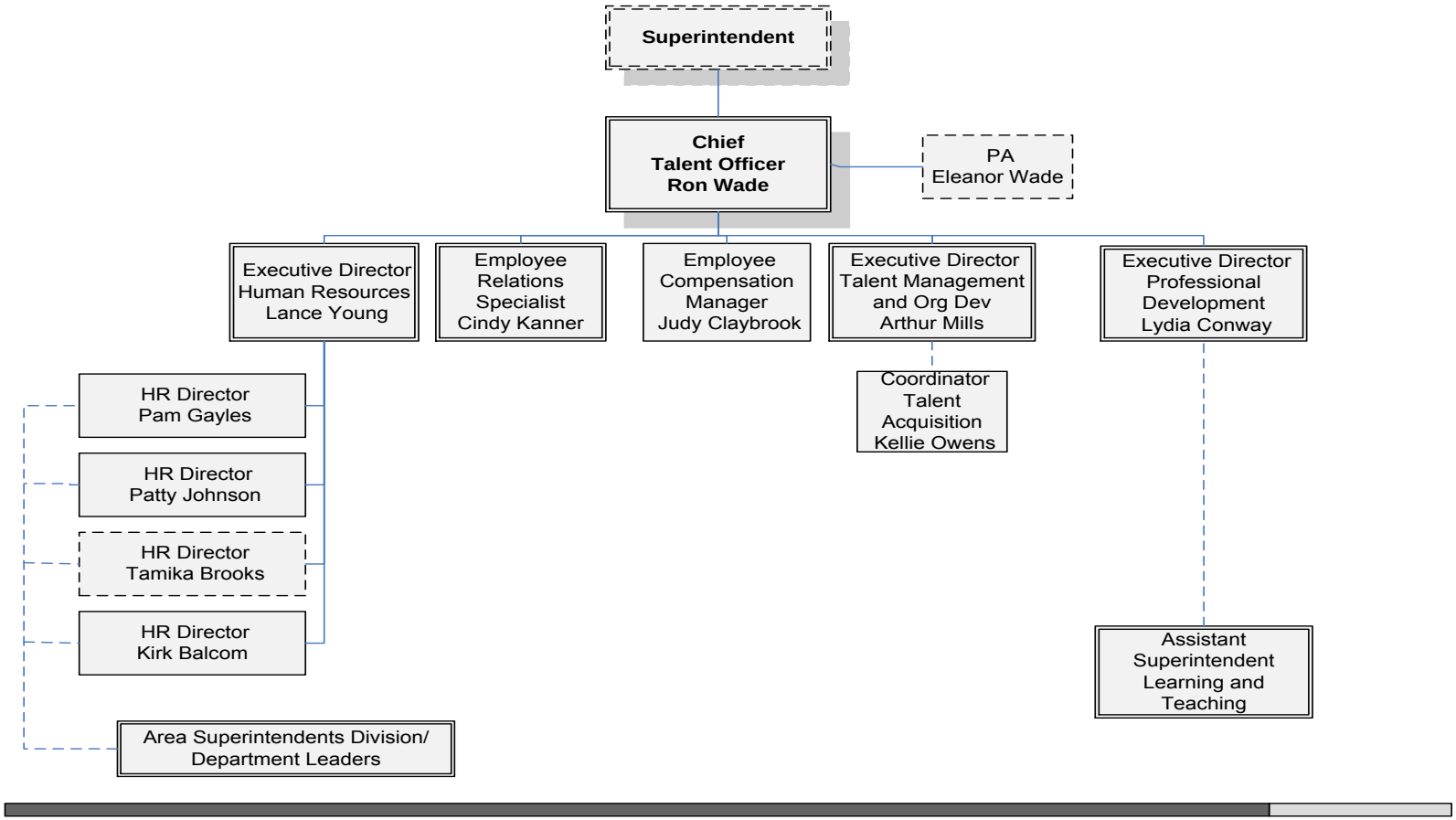
FCS Executive Director Communications



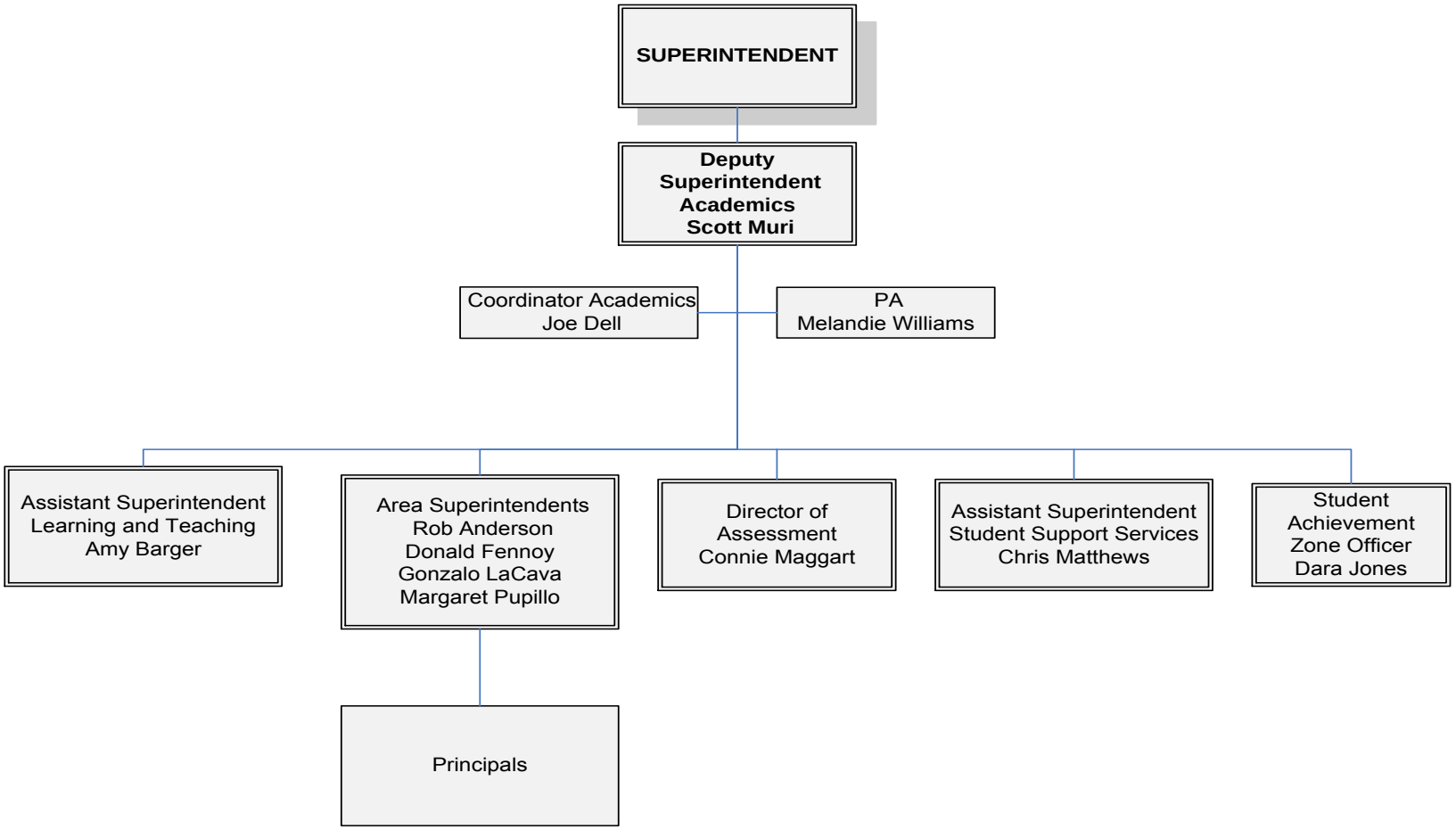
FCS Chief Strategy and Innovation Officer



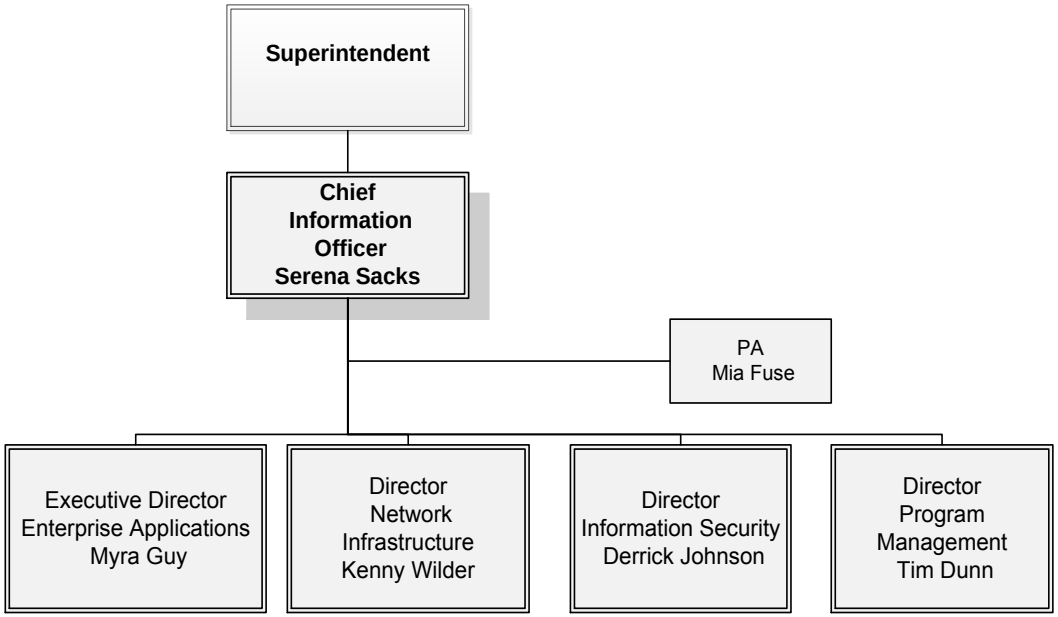
FCS Chief Talent Officer



FCS Deputy Superintendent Academics

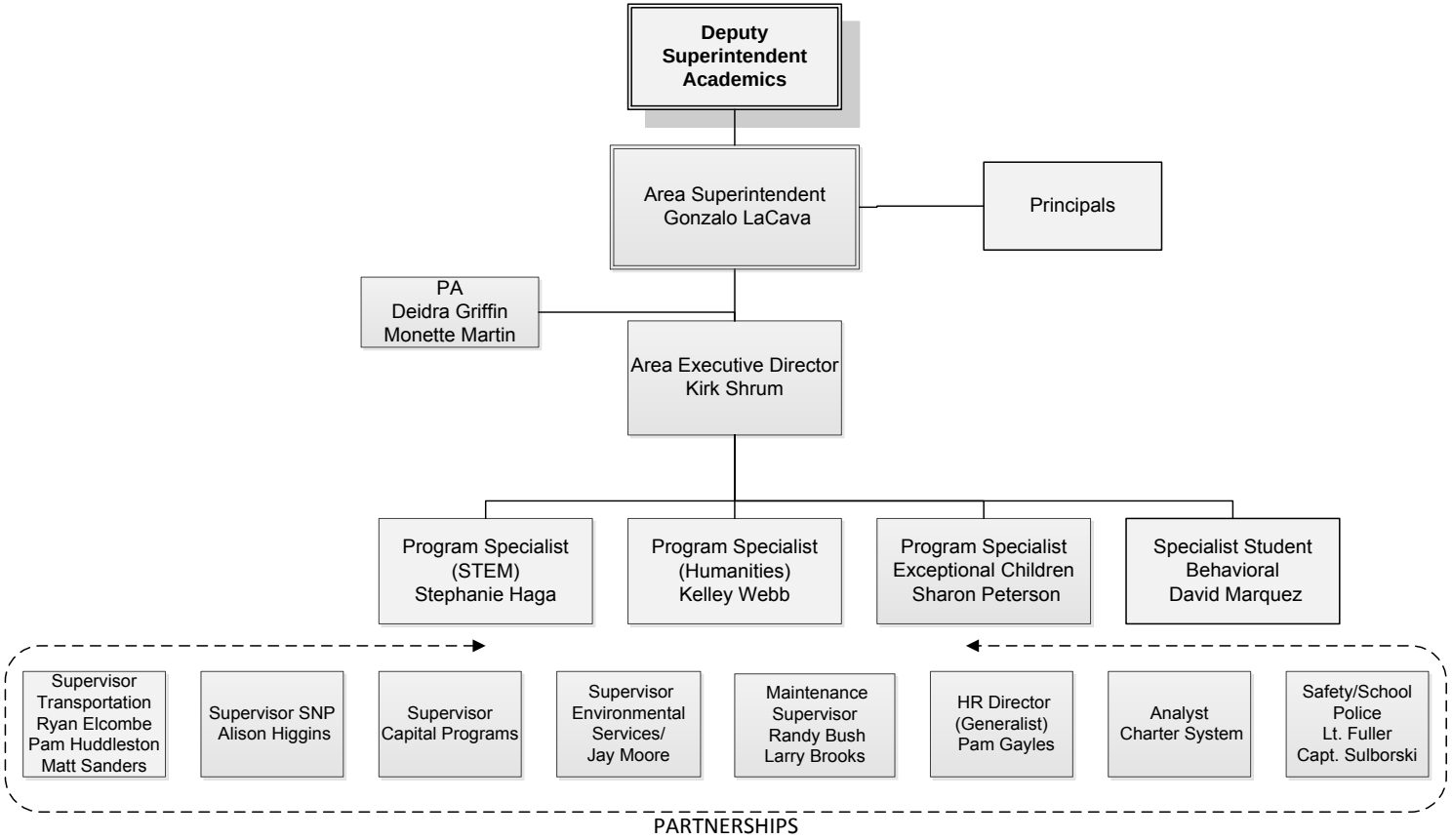


FCS Chief Information Officer



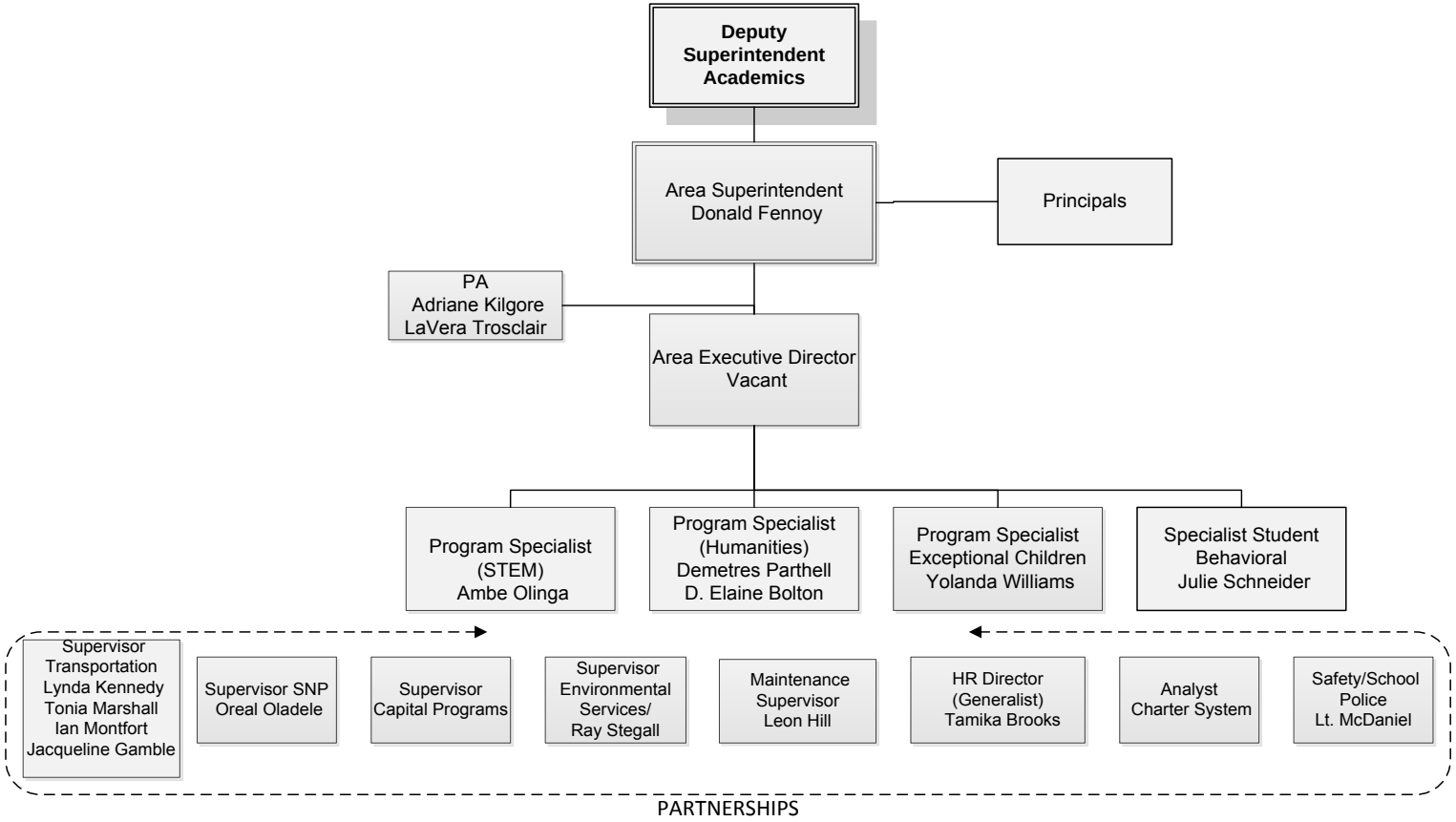
FCS Area Superintendents

Central Learning Community



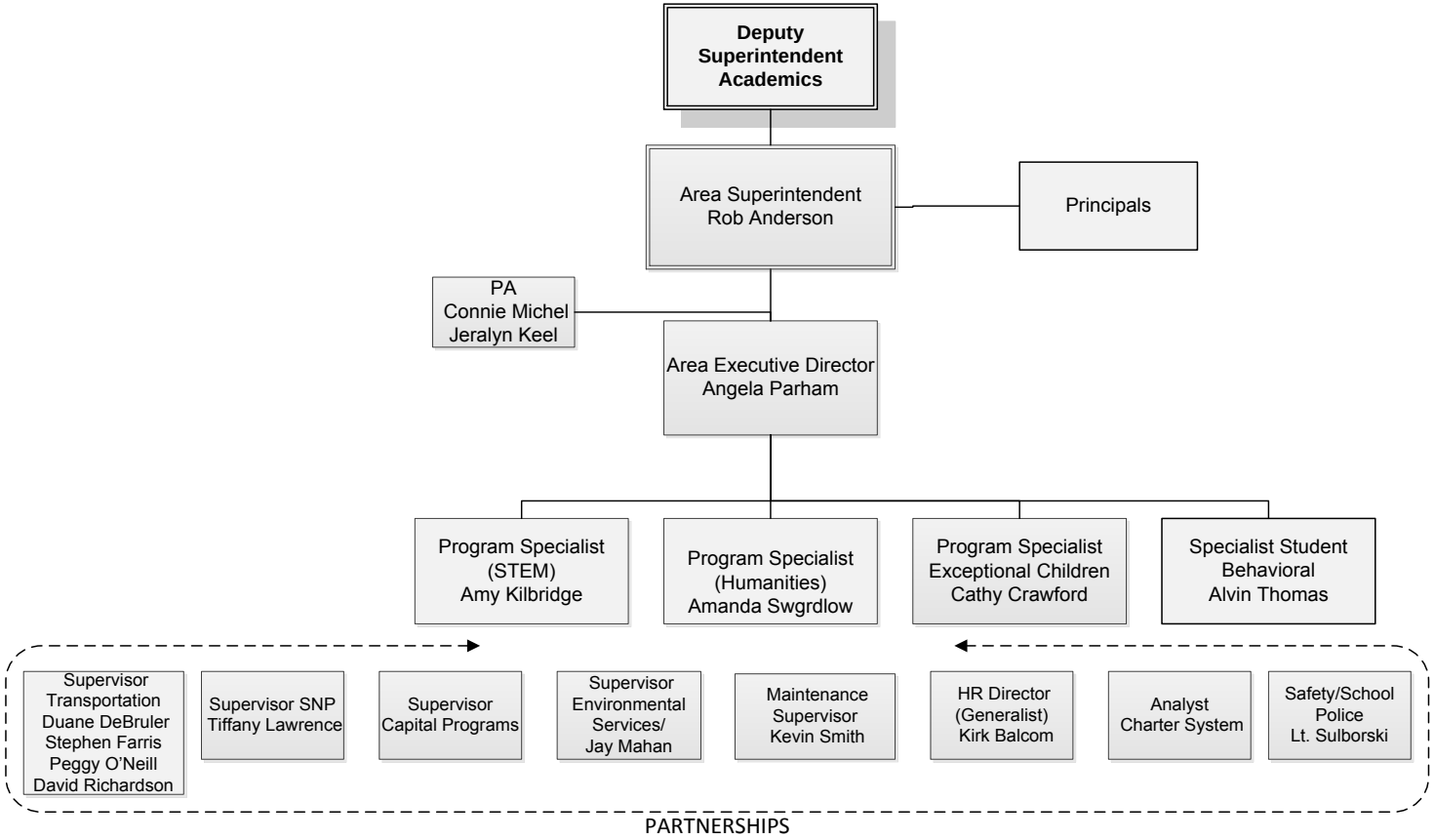
FCS Area Superintendents

South Learning Community



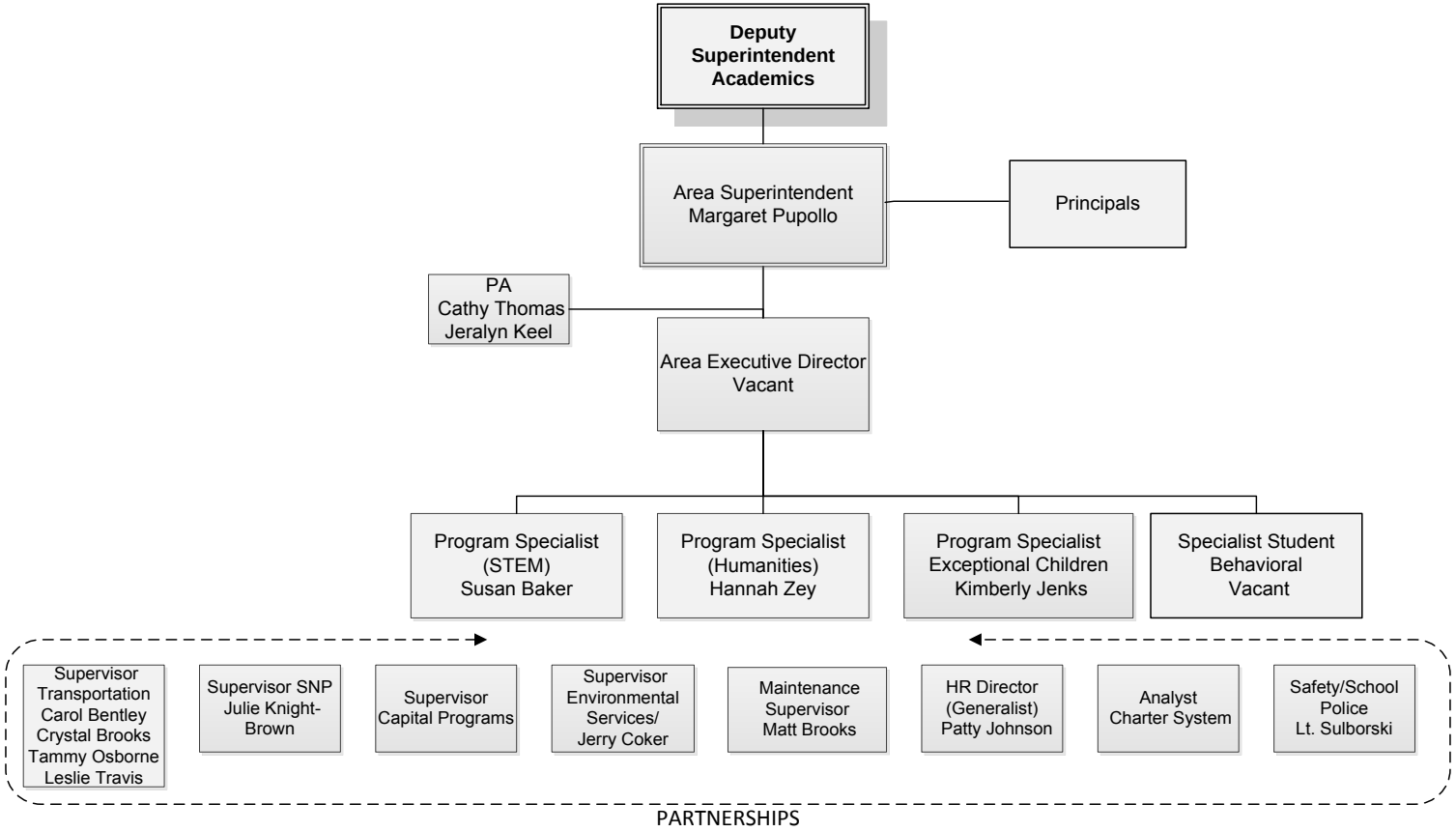
FCS Area Superintendents

Northeast Learning Community

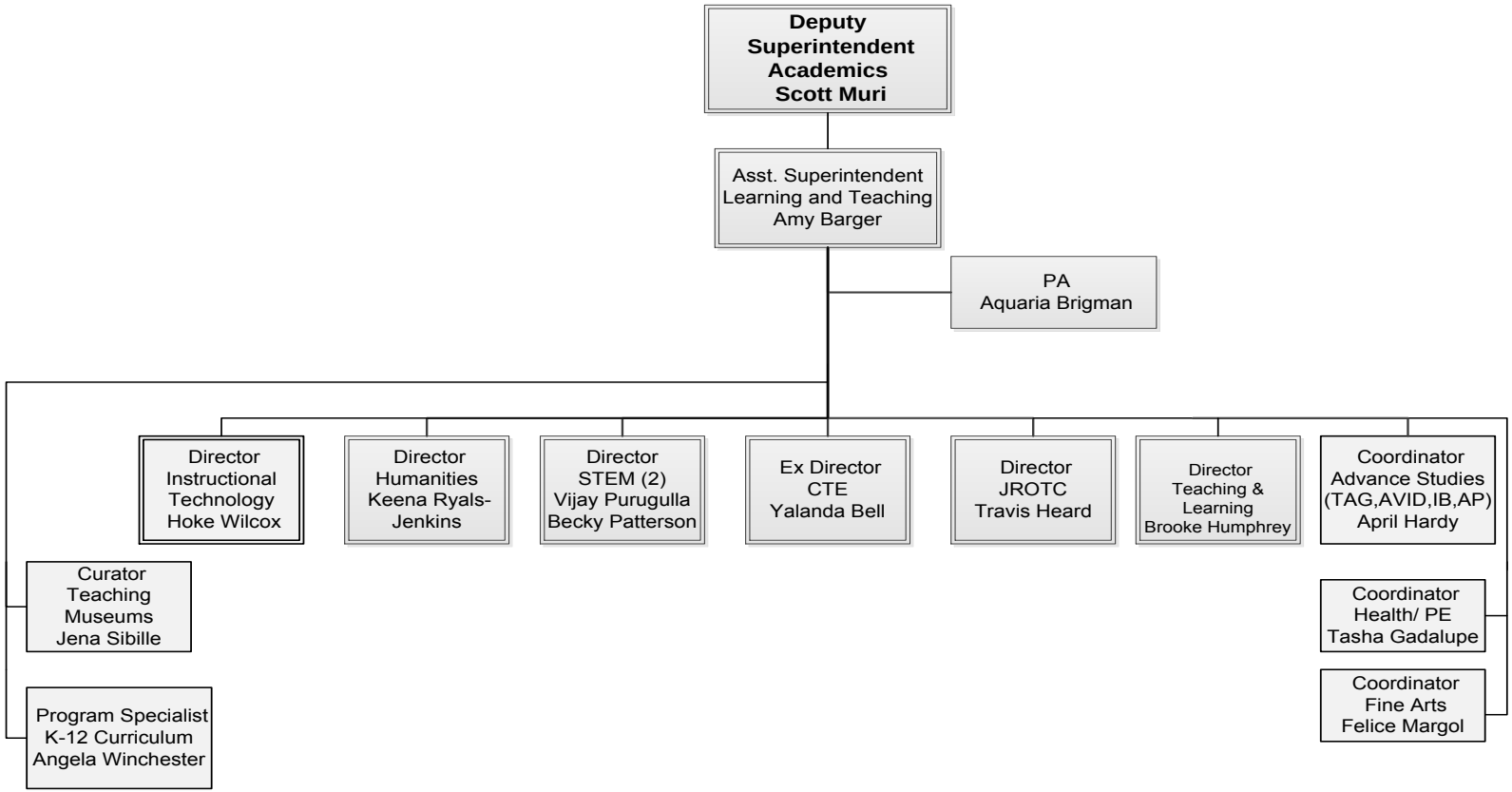


FCS Area Superintendents

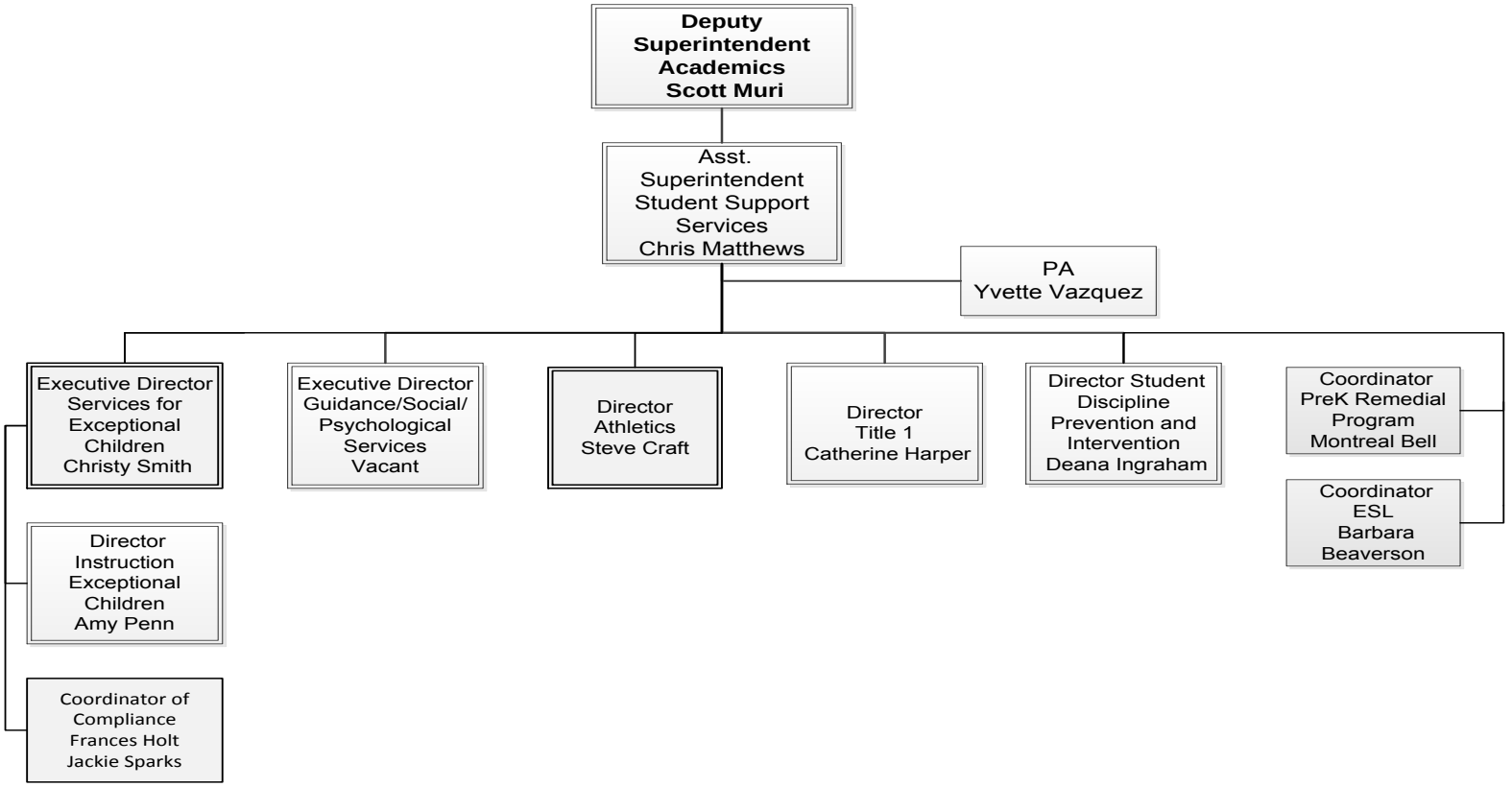
Northwest Learning Community



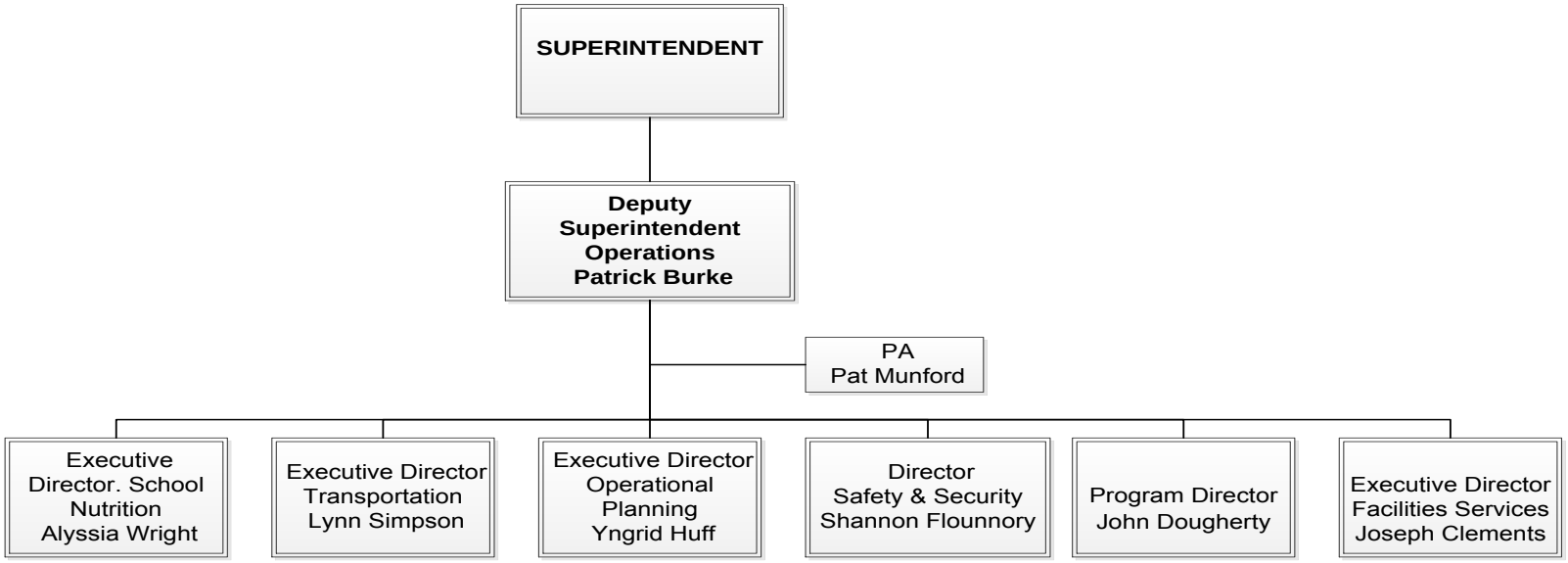
FCS Asst. Superindendent Learning and Teaching



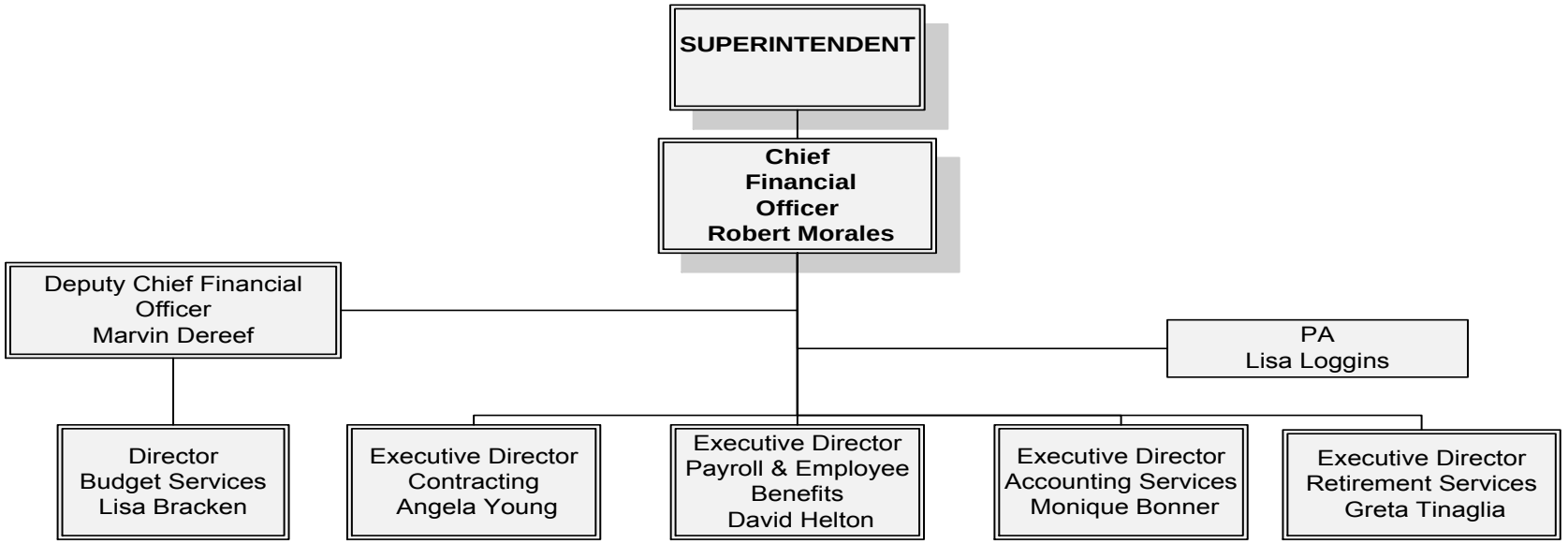
FCS Asst. Superintendent Student Support Services



FCS Deputy Superintendent Operations



FCS Chief Financial Officer



Fulton County Schools

Where Students Come First

School Year 2015-16

ELEMENTARY SCHOOLS

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

MIDDLE SCHOOLS

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

HIGH SCHOOLS

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

Operational Planning
3/2015 CES
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Profile of Fulton County

Fulton County was formed from DeKalb County in 1853. In 1932, Milton and Campbell counties were consolidated with Fulton County, resulting in its current elongated shape. Three new cities were recently created out of the entire unincorporated eastern part of north Fulton: Chattahoochee Hill, Johns Creek, and Milton. The history of Fulton County is to a great extent the history of Georgia and its county seat, Atlanta (most of which lies in Fulton County, with the balance in DeKalb County). About 93% of the city of Atlanta's population resides in Fulton.

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

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

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

Atlanta gained further international attention when it hosted the 1996 Olympic Games, and many of the events were held in the surrounding counties.

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

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

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

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

About Fulton County Schools



Founded in 1871, the Fulton County School System is one of the oldest and largest school districts in Georgia. With a focus on student achievement and a commitment to continual improvement, Fulton has earned a reputation as a premier school system. This long history of excellence is evidenced by the many state and national honors bestowed on Fulton's schools, staff and students.

The Fulton County School System is one of the most unique school systems in the nation. Though not Georgia's largest school system in terms of student enrollment, it is, however, one of the largest systems in geographic area. 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 by the 1932 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 lay in the center of pre-consolidation Fulton County. During the consolidation, the schools within the former Campbell and Milton counties became part of the Fulton County School System. But 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. While this wedge often leads to references of north Fulton and south Fulton, there is only one Fulton County School System.

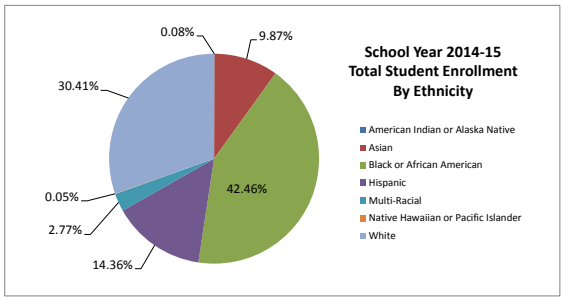
The southern part of Fulton County is comprised of the cities of Chattahoochee Hills, College Park, East Point, Fairburn, Hapeville, Palmetto and Union City. The northern part is home to the cities of Alpharetta, Johns Creek, Milton, Mountain Park, Roswell and Sandy Springs.

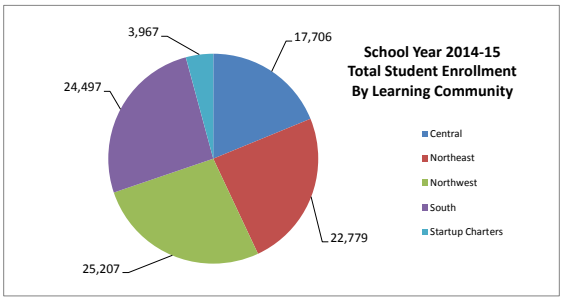
As the fourth largest school system in Georgia, Fulton has more than 12,000 full-time employees, including more than 6,800 teachers and other certified personnel, who work in 100 schools and 10 administrative and support buildings. During the 2015-2016 school year, approximately 96,000 students will attend classes in 57 elementary schools, 19 middle schools, 17 high schools (includes two open campus high schools) and 8 charter organizations (some charters have multiple campuses but are considered one school).

As the Atlanta metropolitan area has grown, so has the Fulton County School System. Families are attracted to Fulton County because of its consistent and well-deserved reputation as a quality school system. Businesses also establish a foothold in Fulton because employees want to live and work in communities with excellent schools.

Involved, active and informed parents and community members contribute greatly to the success of the system. All schools have business partners and local school advisory councils. The system also receives support and additional resources through the Fulton Education Foundation, a 501(c)(3) non-profit organization that enhances the performance and lives of Fulton County students and faculty through innovative programs and recognition activities

Ethnological Comparison of Total Students





Fulton County Schools
Total Student Enrollment by Learning Community
School Year 2014-15, 10th Day Counts

	Central		Northeast		Northwest		South		Startup Charters		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	7	0.04%	18	0.08%	22	0.09%	25	0.10%	2	0.05%	74	0.08%
Asian	431	2.43%	5,588	24.53%	2,734	10.85%	65	0.27%	474	11.95%	9,292	9.87%
Black or African American	8,559	48.34%	3,193	14.02%	3,213	12.75%	22,382	91.37%	2,632	66.35%	39,979	42.46%
Hispanic	5,236	29.57%	2,835	12.45%	3,754	14.89%	1,432	5.85%	264	6.65%	13,521	14.36%
Multi-Racial	440	2.49%	878	3.85%	863	3.42%	331	1.35%	95	2.39%	2,607	2.77%
Native Hawaiian or Pacific Islander	5	0.03%	19	0.08%	14	0.06%	5	0.02%	4	0.10%	47	0.05%
White	3,028	17.10%	10,248	44.99%	14,607	57.95%	257	1.05%	496	12.50%	28,636	30.41%
Total	17,706	100.00%	22,779	100.00%	25,207	100.00%	24,497	100.00%	3,967	100.00%	94,156	100.00%

Fulton County Schools
ESOL Enrollment by Learning Community
School Year 2014-15, 10th Day Counts

	Central		Northeast		Northwest		South		Startup Charters		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	2	0.09%	1	0.10%	0	0.00%	0	0.00%	0	0.00%	3	0.06%
Asian	62	2.90%	358	34.10%	165	12.62%	9	2.66%	24	20.34%	618	12.48%
Black or African American	68	3.18%	29	2.76%	18	1.38%	45	13.31%	13	11.02%	173	3.49%
Hispanic	1,923	89.86%	510	48.57%	988	75.59%	276	81.66%	44	37.29%	3,741	75.53%
Multi-Racial	2	0.09%	3	0.29%	4	0.31%	0	0.00%	1	0.85%	10	0.20%
Native Hawaiian or Pacific Islander	1	0.05%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.02%
White	82	3.83%	149	14.19%	132	10.10%	8	2.37%	36	30.51%	407	8.22%
Total	2,140	100.00%	1,050	100.00%	1,307	100.00%	338	100.00%	118	100.00%	4,953	100.00%

Fulton County Schools
Special Education Enrollment by Learning Community
School Year 2014-15, 10th Day Counts

	Central		Northeast		Northwest		South		Startup Charters		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	2	0.11%	3	0.14%	0	0.00%	5	0.17%	0	0.00%	10	0.10%
Asian	20	1.07%	179	8.48%	143	5.25%	2	0.07%	8	3.33%	352	3.59%
Black or African American	992	53.19%	469	22.21%	523	19.21%	2,660	92.65%	185	77.08%	4,829	49.22%
Hispanic	570	30.56%	417	19.74%	532	19.54%	102	3.55%	18	7.50%	1,639	16.71%
Multi-Racial	29	1.55%	86	4.07%	86	3.16%	39	1.36%	8	3.33%	248	2.53%
Native Hawaiian or Pacific Islander	1	0.05%	2	0.09%	0	0.00%	0	0.00%	0	0.00%	3	0.03%
White	251	13.46%	956	45.27%	1,439	52.85%	63	2.19%	21	8.75%	2,730	27.83%
Total	1,865	100.00%	2,112	100.00%	2,723	100.00%	2,871	100.00%	240	100.00%	9,811	100.00%

2014-15 Learning Communities - Student Enrollment Ethnicity														
	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Central	7	0.04%	431	2.43%	8559	48.3%	5236	29.57%	440	2.49%	5	0.03%	3028	17.10%
Northeast	18	0.08%	5588	24.53%	3193	14.0%	2835	12.45%	878	3.85%	19	0.08%	10248	44.99%
Northwest	22	0.09%	2734	10.85%	3213	12.8%	3754	14.89%	863	3.42%	14	0.06%	14607	57.95%
South	25	0.10%	65	27.00%	22382	91.37	1432	5.85%	331	1.35%	5	0.02%	257	1.05%

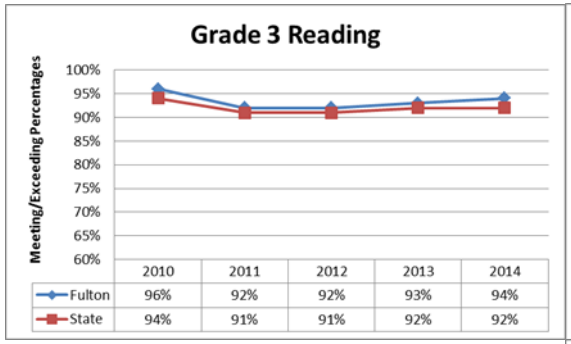
		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Alaska Native	Fulton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Georgia	7.54%	9.63%	8.54%	8.07%	8.01%	7.34%	7.51%	8.16%	7.41%	4.89%	10.33%	5.98%	6.60%
	USA	7.52%	7.39%	7.59%	7.65%	8.0%	7.43%	7.17%	7.67%	7.70%	7.81%	8.00%	7.54%	8.90%
Asian	Fulton	6.17%	12.28%	8.28%	5.61%	10.47%	5.89%	9.84%	6.58%	6.67%	11.55%	3.70%	7.00%	5.97%
	Georgia	8.39%	6.16%	7.12%	7.24%	8.64%	7.12%	8.04%	9.59%	9.68%	7.43%	5.56%	7.29%	7.74%
	USA	8.17%	7.33%	7.78%	8.06%	7.87%	7.56%	7.81%	7.91%	7.16%	7.21%	7.77%	7.54%	7.84%
African American	Fulton	7.66%	8.98%	7.38%	8.78%	6.78%	7.80%	8.29%	6.77%	8.17%	4.53%	8.53%	7.91%	8.40%
	Georgia	7.01%	7.68%	7.42%	6.45%	6.93%	8.35%	8.17%	7.27%	7.83%	7.18%	8.30%	7.43%	9.98%
	USA	7.89%	7.26%	7.11%	7.21%	7.34%	7.33%	7.64%	7.51%	7.78%	7.82%	7.95%	7.86%	9.31%
Hispanic	Fulton	10.21%	8.94%	7.60%	8.42%	5.59%	6.77%	8.91%	7.89%	8.70%	8.51%	5.87%	3.56%	9.03%
	Georgia	10.20%	7.85%	9.10%	8.73%	7.60%	7.28%	7.41%	7.48%	7.32%	7.46%	6.20%	6.43%	6.95%
	USA	8.44%	7.97%	7.92%	7.83%	7.67%	7.56%	7.53%	7.56%	7.52%	7.47%	7.24%	7.10%	8.19%
Multi-Racial	Fulton	6.58%	4.01%	11.07%	10.07%	7.38%	5.84%	3.62%	15.28%	4.01%	8.96%	4.21%	5.04%	13.94%
	Georgia	9.28%	9.86%	8.54%	8.81%	5.94%	8.97%	6.33%	7.08%	7.20%	8.10%	6.92%	5.02%	6.74%
	USA	9.17%	8.79%	8.32%	8.40%	7.91%	7.80%	7.36%	7.38%	7.19%	7.23%	6.81%	6.66%	6.96%
Pacific Islander	Fulton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Georgia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	USA	9.84%	8.12%	7.79%	8.58%	8.43%	9.56%	8.22%	7.05%	8.57%	7.93%	8.34%	6.06%	9.85%
White	Fulton	0.08	0.07	0.08	0.08	0.09	0.08	0.08	0.07	0.07	0.08	0.08	0.07	0.08
	Georgia	0.08	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.07
	USA	7.6%	7.6%	7.4%	7.6%	7.6%	7.6%	7.7%	7.6%	7.8%	7.8%	7.9%	7.7%	8.2%

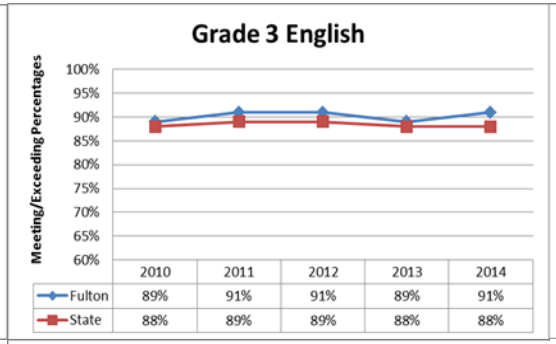
*Source: U.S. Census Bureau, 2013 American Community Survey

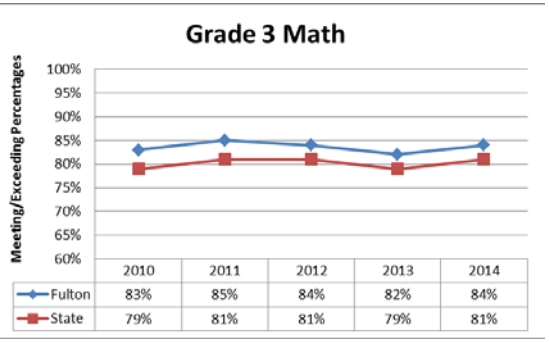
Criterion-Referenced Competency Tests (CRCT)

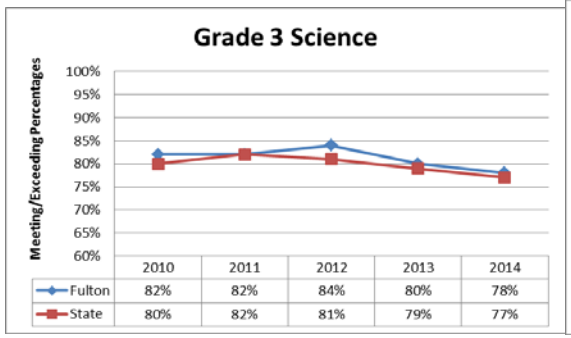
The Georgia Criterion-Referenced Competency Tests (CRCT) are given in grades one through eight. The test measures specific skills included in the Georgia core curriculum that are considered essential for continued academic progress. CRCT scores are reported as levels. Level I indicates students do not yet meet expectations. Students scoring at Level 2 meet the state's expectations of being on grade level, and students at Level 3 exceed expectations, or are above grade level. Scores are reported by the percent of students in a school scoring at or above grade level. For example, if a school has a score of 87 on Grade 3 math, it means that 87 percent of third graders scored at Level 2 or Level 3 (at or above grade level) in that subject.

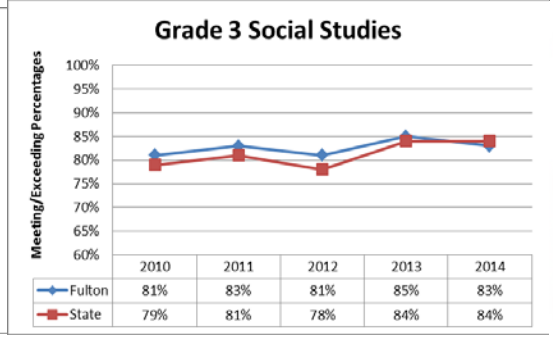
Beginning with the spring of 2015, Georgia will implement a new state assessment called Georgia Milestones for grades 3 through 5. These assessments will replace the former CRCT tests administered in the spring for grades 3 through 5. The purpose of the new assessments is to provide a valid measure of end of grade (EOG) student achievement of the rigorous state content standards, and provide a clear indication of the student's preparedness for the next educational level.



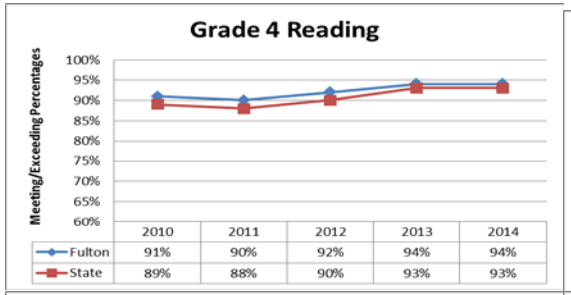


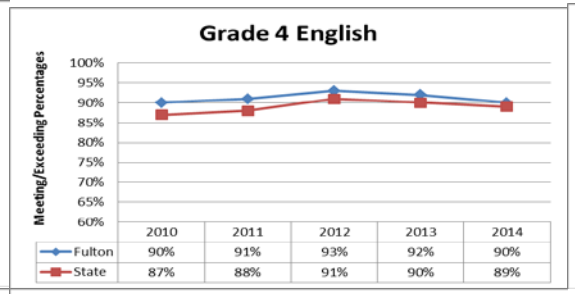


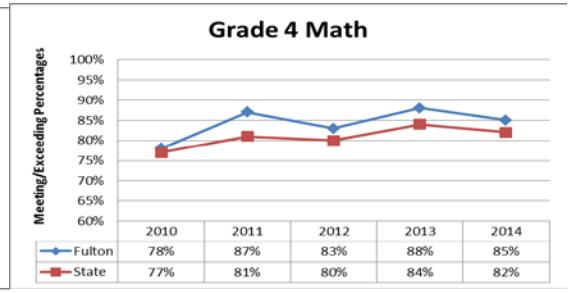


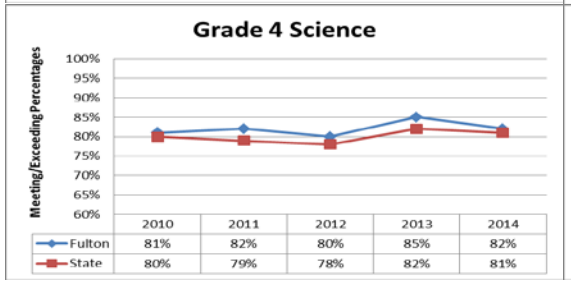


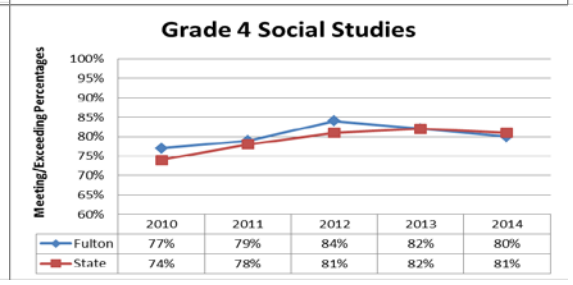



Grade 4 Reading
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 91% 90% 92% 94% 94%
State 89% 88% 90% 93% 93%

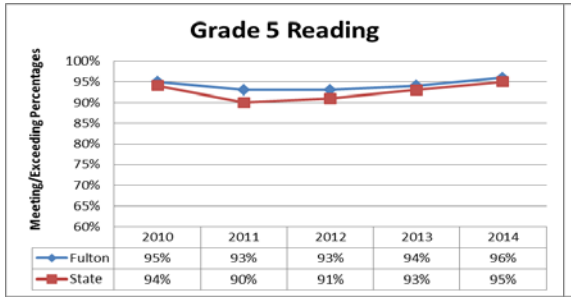

Grade 4 English
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 90% 91% 93% 92% 90%
State 87% 88% 91% 90% 89%

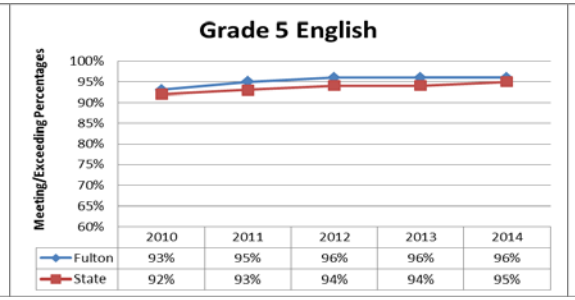

Grade 4 Math
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 78% 87% 83% 88% 85%
State 77% 81% 80% 84% 82%

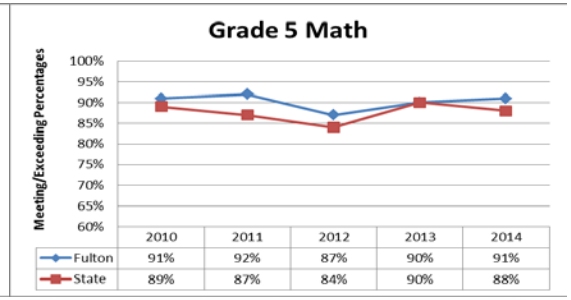

Grade 4 Science
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 81% 82% 80% 85% 82%
State 80% 79% 78% 82% 81%

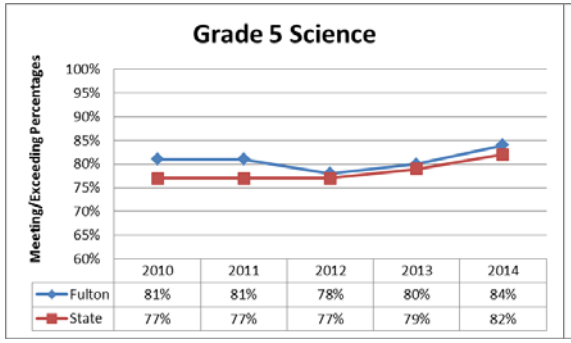

Grade 4 Social Studies
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 77% 79% 84% 82% 80%
State 74% 78% 81% 82% 81%

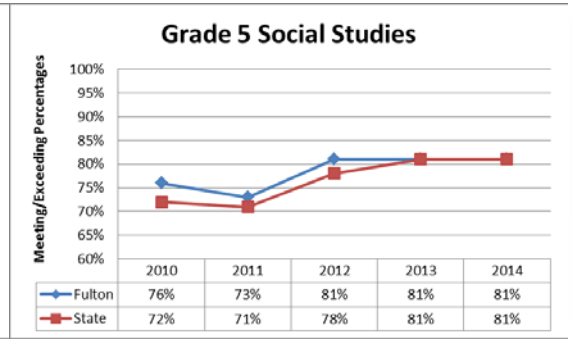



Grade 5 Reading
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 95% 93% 93% 94% 96%
State 94% 90% 91% 93% 95%

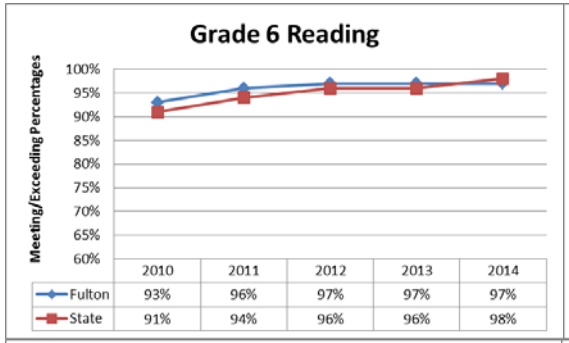

Grade 5 English
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 93% 95% 96% 96% 96%
State 92% 93% 94% 94% 95%

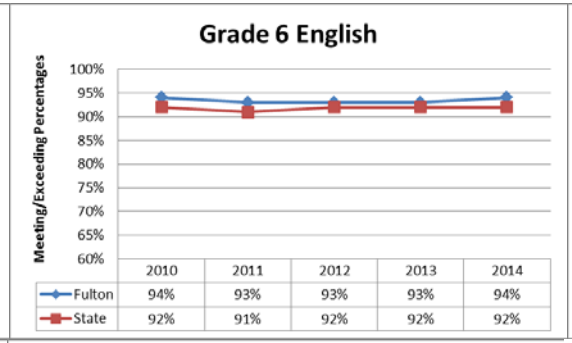

Grade 5 Math
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 91% 92% 87% 90% 91%
State 89% 87% 84% 90% 88%

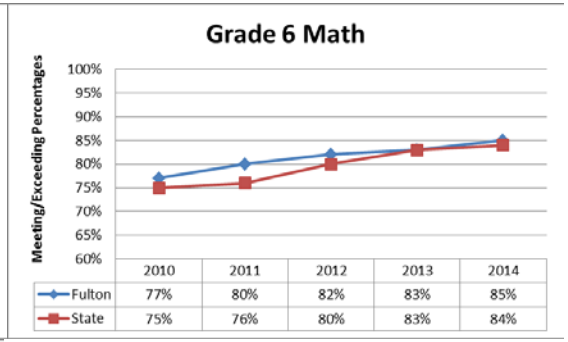

Grade 5 Science
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 81% 81% 78% 80% 84%
State 77% 77% 77% 79% 82%

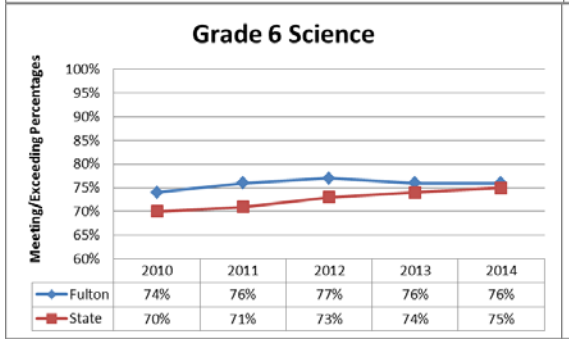

Grade 5 Social Studies
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 76% 73% 81% 81% 81%
State 72% 71% 78% 81% 81%

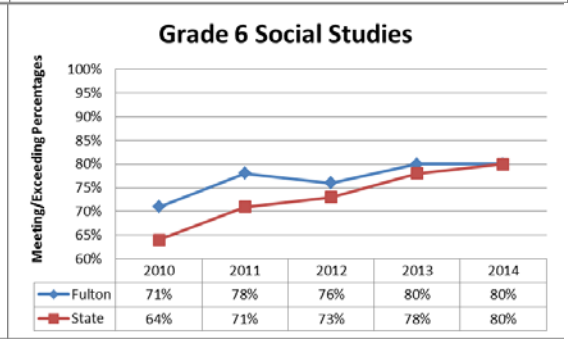



Grade 6 Reading
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 93% 96% 97% 97% 97%
State 91% 94% 96% 96% 98%

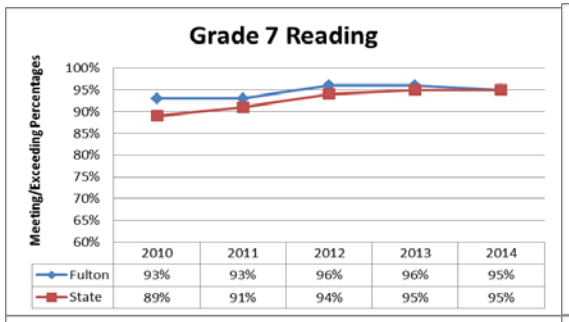

Grade 6 English
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 94% 93% 93% 93% 94%
State 92% 91% 92% 92% 92%

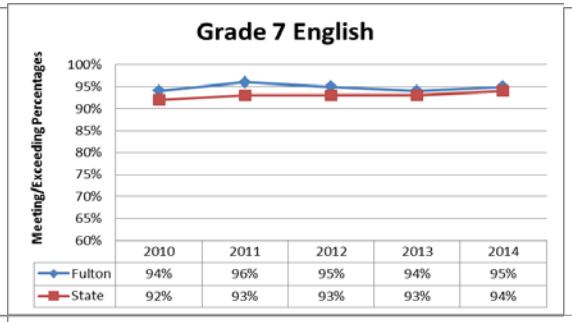

Grade 6 Math
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 77% 80% 82% 83% 85%
State 75% 76% 80% 83% 84%

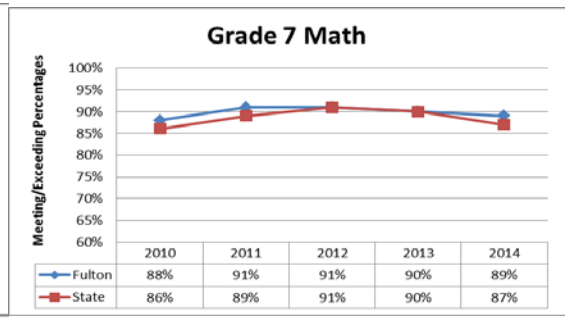

Grade 6 Science
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 74% 76% 77% 76% 76%
State 70% 71% 73% 74% 75%

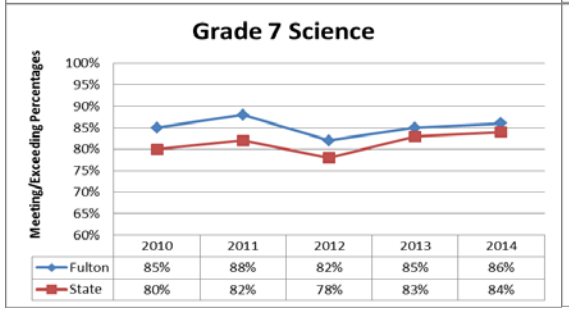

Grade 6 Social Studies
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 71% 78% 76% 80% 80%
State 64% 71% 73% 78% 80%

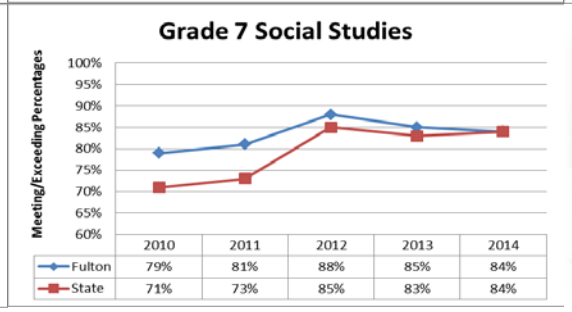



Grade 7 Reading
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 93% 93% 96% 96% 95%
State 89% 91% 94% 95% 95%

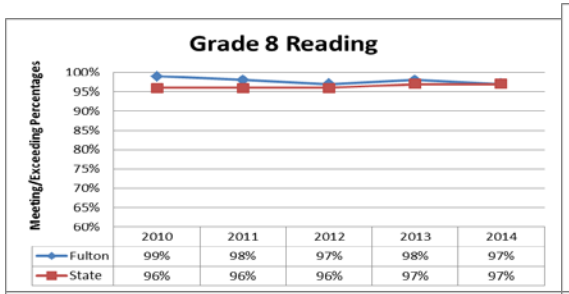

Grade 7 English
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 94% 96% 95% 94% 95%
State 92% 93% 93% 93% 94%

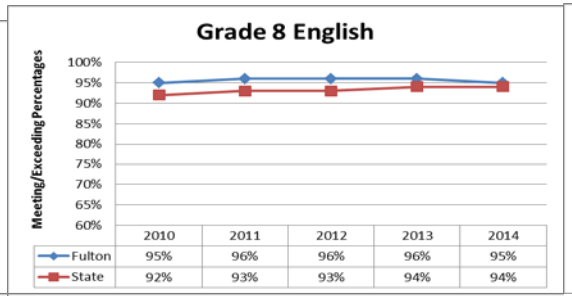

Grade 7 Math
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 88% 91% 91% 90% 89%
State 86% 89% 91% 90% 87%

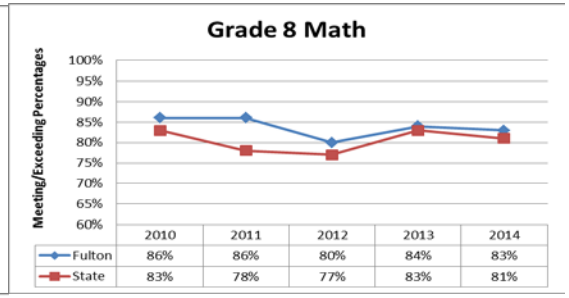

Grade 7 Science
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 85% 88% 82% 85% 86%
State 80% 82% 78% 83% 84%

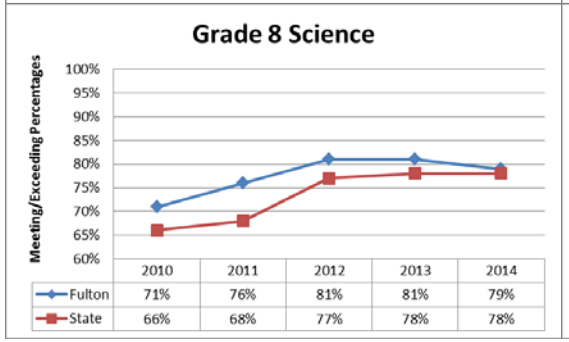

Grade 7 Social Studies
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 79% 81% 88% 85% 84%
State 71% 73% 85% 83% 84%

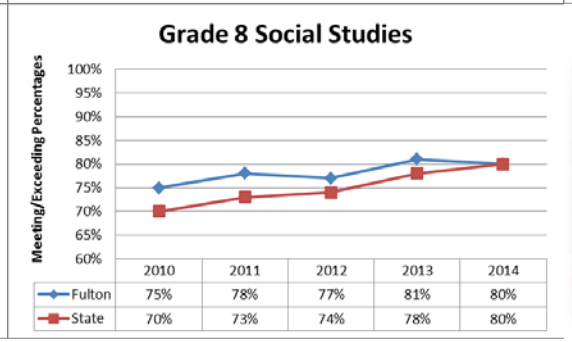



Grade 8 Reading
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 99% 98% 97% 98% 97%
State 96% 96% 96% 97% 97%


Grade 8 English
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 95% 96% 96% 96% 95%
State 92% 93% 93% 94% 94%


Grade 8 Math
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 86% 86% 80% 84% 83%
State 83% 78% 77% 83% 81%


Grade 8 Science
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 71% 76% 81% 81% 79%
State 66% 68% 77% 78% 78%


Grade 8 Social Studies
Meeting/Exceeding Percentages
100%
95%
90%
85%
80%
75%
70%
65%
60%
2010 2011 2012 2013 2014
Fulton 75% 78% 77% 81% 80%
State 70% 73% 74% 78% 80%



The College and Career Ready Performance Index

The Georgia Department of Education has released results of the third year of its College and Career Ready Performance Index (CCRPI).

The CCRPI is Georgia's statewide accountability system, implemented to replace the No Child Left Behind (NCLB) Adequate Yearly Progress (AYP) measurement, after the U.S. Department of Education granted Georgia's waiver from NCLB in 2012. It measures schools and school districts on a 100-point scale, providing parents and the public with a measure to understand how schools are performing in a more comprehensive manner than the pass/fail system previously in place under AYP.

The CCRPI uses a variety of metrics and aligns with our strategic goals.

2014 Results

Using 2013-2014 data, the CCRPI measures schools and school districts on a 100 point scale. Fulton County outperformed the average district scores throughout the state. Fulton County Elementary and High school scores outperformed the state averages in 2014.

-- Fulton County's overall district score (73.4) exceeds the state score (72.3) by 1.1 points
-- High school scores (72.4) exceed the state score (68.7) by 3.7 points
-- Elementary school scores (74.3) exceed the state score (73.5) by 0.8 points

In addition, 44 of 94 schools measured scored 80 or above on the index, with 26 schools of those schools earning scores in the 90s or higher. Two schools made scores of 95 or better – Northwood Elementary School (96.5), Webb Bridge Middle School (95.5).

The CCRPI framework helps to benchmark growth and identify year-to-year improvement. In Fulton County, 24 schools reported gains this year, including 5 that showed double-digit increases.

Interpreting the CCRPI results

A school and district's overall score is made up of three major areas: Achievement (60 points possible), Progress (25 points possible) and Achievement Gap (15 points possible). In addition to the three major areas, some schools receive "Challenge Points" to add to their score. They receive these points if they have a significant number of Economically Disadvantaged students, English Language Learner students and Students with Disabilities meeting expectations. They also receive "Exceeding the Bar" points for going beyond the targets of the CCRPI by challenging students to exceed expectations and participate in college and career readiness programs.

State of Georgia Department of Education
2013 CCRPI Points By Component

SCHOOL NAME	GRADE CLUSTER	ACHIEVEMENT POINTS	PROGRESS POINTS	ACHIEVEMENT GAP POINTS	ED/EL/SWD PERFORMANCE	ETB POINTS	CHALLENGE POINTS	CCRPI SCORE	SINGLE SCORE
Abbotts Hill Elementary School	E	57.8	18.5	15.0	2.8	1.0	3.8	95.1	95.1
Alpharetta Elementary School	E	54.8	19.6	15.0	3.6	0.5	4.1	93.5	93.5
Amana Academy School	E	52.9	17.1	9.0	3.2	0.5	3.7	82.7	81.6
Barnwell Elementary School	E	58.1	17.9	15.0	2.4	0.5	2.9	93.9	93.9
Bethune Elementary School	E	39.4	15.5	5.0	0.0	1.0	1.0	60.9	60.9
Birmingham Falls Elementary School	E	57.8	16.4	15.0	1.4	0.5	1.9	91.1	91.1
Brookview Elementary School	E	35.8	16.1	9.0	0.0	0.5	0.5	61.4	61.4
Campbell Elementary School	E	41.8	15.0	8.0	6.3	0.5	6.8	71.6	71.6
Cliftondale Elementary School	E	47.5	16.5	7.0	3.7	0.5	4.2	75.2	75.2
Cogburn Woods Elementary School	E	56.4	18.0	12.0	2.0	0.5	2.5	88.9	88.9
Conley Hills Elementary School	E	38.3	17.1	12.0	2.6	0.5	3.1	70.5	70.5
Crabapple Crossing Elementary School	E	58.9	17.0	15.0	1.6	0.5	2.1	93.0	93.0
Creek View Elementary School	E	57.3	18.1	12.0	2.6	0.5	3.1	90.5	90.5
Dolvin Elementary School	E	57.3	18.6	15.0	2.6	0.5	3.1	94.0	94.0
Dunwoody Springs Charter School	E	44.2	12.9	3.0	5.3	0.5	5.8	65.9	65.9
E. C. West Elementary School	E	44.1	18.8	8.0	3.9	1.0	4.9	75.8	75.8
Feldwood Elementary School	E	40.4	15.5	2.0	0.0	0.0	0.0	57.9	57.9
Findley Oaks Elementary School	E	57.7	18.5	15.0	2.1	0.5	2.6	93.8	93.8
Fulton Sunshine Charter Elementary	E	58.6	20.1	15.0	1.4	0.5	1.9	95.6	95.6
Gullatt Elementary School	E	35.4	11.9	0.0	0.0	0.5	0.5	47.8	47.8
Hamilton E. Holmes Elementary	E	33.4	13.0	9.0	0.7	0.5	1.2	56.6	56.6
Hapeville Elementary School	E	39.0	16.5	8.0	0.0	1.0	1.0	64.5	64.5
Heards Ferry Elementary School	E	58.5	15.9	15.0	1.3	0.5	1.8	91.2	91.2
Hembree Springs Elementary School	E	55.0	19.0	11.0	4.8	1.0	5.8	90.8	90.8
Heritage Elementary School	E	31.7	15.3	8.0	2.0	0.5	2.5	57.5	57.5
High Point Elementary School	E	48.4	16.0	6.0	3.0	0.5	3.5	73.9	73.9
Hillside Elementary School	E	49.2	18.5	5.0	4.1	0.5	4.6	77.3	77.3
Ison Springs Elementary School	E	46.7	16.3	15.0	7.9	1.0	8.9	86.9	86.9
Jackson Elementary School	E	43.9	14.2	6.0	3.5	0.5	4.0	68.1	68.1
KIPP South Fulton Academy School	E	48.2	20.0	15.0	6.4	0.0	6.4	89.6	88.2
Lake Forest Elementary	E	41.1	12.7	4.0	5.9	0.5	6.4	64.2	64.2
Lake Windward Elementary School	E	57.2	17.3	15.0	2.3	0.5	2.8	92.3	92.3
Lee Elementary School	E	43.5	16.3	9.0	1.8	1.0	2.8	71.6	71.6
Liberty Point Elementary School	E	38.8	13.0	5.0	0.0	0.5	0.5	57.3	57.3
Main Street Charter Academy Elementary	E	46.0	16.2	13.0	2.2	0.5	2.7	77.9	77.9
Manning Oaks Elementary School	E	53.4	17.9	14.0	5.1	0.5	5.6	90.9	90.9
Medlock Bridge Elementary School	E	58.9	19.7	15.0	3.3	0.5	3.8	97.4	97.4
Mimosa Elementary School	E	40.1	14.1	6.0	3.2	0.5	3.7	63.9	63.9

State of Georgia Department of Education
2013 CCRPI Points By Component

SCHOOL NAME	GRADE CLUSTER	ACHIEVEMENT POINTS	PROGRESS POINTS	ACHIEVEMENT GAP POINTS	ED/EL/SWD PERFORMANCE	ETB POINTS	CHALLENGE POINTS	CCRPI SCORE	SINGLE SCORE
Mount Olive Elementary School	E	34.8	14.9	5.0	0.0	0.5	0.5	55.2	55.2
Mountain Park Elementary School	E	58.9	15.8	14.0	1.9	1.5	3.4	92.1	92.1
New Prospect Elementary School	E	56.3	16.6	12.0	2.2	0.5	2.7	87.6	87.6
Nolan Elementary School	E	38.0	16.4	8.0	0.0	0.5	0.5	62.9	62.9
Northwood Elementary School	E	56.1	17.4	11.0	3.7	0.5	4.2	88.7	88.7
Oak Knoll Elementary School	E	40.9	17.7	3.0	0.0	0.5	0.5	62.1	62.1
Oakley Elementary School	E	40.9	14.3	5.0	1.2	1.0	2.2	62.4	62.4
Ocee Elementary School	E	58.2	19.1	14.0	3.1	0.5	3.6	94.9	94.9
Palmetto Elementary School	E	42.2	16.8	11.0	4.9	0.5	5.4	75.4	75.4
Parklane Elementary School	E	34.1	15.5	8.0	0.7	0.5	1.2	58.8	58.8
Randolph Elementary School	E	42.2	15.7	13.0	2.9	0.5	3.4	74.3	74.3
Renaissance ES	E	42.6	15.8	13.0	3.2	0.5	3.7	75.1	75.1
River Eves Elementary School	E	52.3	16.9	9.0	3.9	1.0	4.9	83.1	83.1
Roswell North Elementary School	E	49.8	15.9	6.0	0.0	1.0	1.0	72.7	72.7
S. L. Lewis Elementary School	E	40.0	17.5	15.0	3.7	1.0	4.7	77.2	77.2
Shakerag Elementary School	E	58.8	19.0	15.0	1.7	0.5	2.2	95.0	95.0
Spalding Drive Elementary	E	51.7	16.2	9.0	1.2	0.5	1.7	78.6	78.6
State Bridge Crossing Elementary School	E	58.2	17.5	15.0	2.2	0.5	2.7	93.4	93.4
Stonewall Tell Elementary School	E	51.7	16.4	9.0	6.2	0.5	6.7	83.8	83.8
Summit Hill Elementary	E	58.7	16.0	15.0	1.4	1.0	2.4	92.1	92.1
Sweet Apple Elementary School	E	57.9	18.2	15.0	1.5	1.0	2.5	93.6	93.6
Tubman Elementary School	E	34.9	12.8	5.0	0.0	1.0	1.0	53.7	53.7
Wilson Creek Elementary School	E	58.3	19.1	15.0	1.9	0.5	2.4	94.8	94.8
Woodland Elementary School	E	48.0	18.9	12.0	6.4	0.5	6.9	85.8	85.8
Amana Academy School	M	50.0	16.8	9.0	2.5	0.5	3.0	78.8	81.6
Autrey Mill Middle School	M	58.9	17.2	15.0	2.0	0.5	2.5	93.6	93.6
Bear Creek Middle School	M	39.8	14.6	4.0	2.4	0.5	2.9	61.3	61.3
Camp Creek Middle School	M	38.1	15.2	10.0	1.9	0.5	2.4	65.7	65.7
Crabapple Middle School	M	57.9	18.6	13.0	2.9	0.5	3.4	92.9	92.9
Elkins Pointe Middle School	M	53.9	16.0	6.0	2.5	0.5	3.0	78.9	78.9
Hapeville Charter Middle School	M	42.1	13.4	3.0	2.4	0.5	2.9	61.4	61.4
Haynes Bridge Middle School	M	56.1	18.0	11.0	3.4	1.0	4.4	89.5	89.5
Holcomb Bridge Middle School	M	50.7	17.1	8.0	2.0	0.5	2.5	78.3	78.3
Hopewell Middle School	M	55.6	16.8	10.0	1.7	0.5	2.2	84.6	84.6
KIPP South Fulton Academy School	M	50.0	18.2	12.0	6.9	0.5	7.4	87.6	88.2
Main Street Charter Academy Middle	M	44.6	14.7	8.0	0.7	0.5	1.2	68.5	68.5
McNair Middle School	M	35.9	13.8	2.0	0.0	0.5	0.5	52.2	52.2
Northwestern Middle School	M	58.9	17.3	15.0	1.7	1.0	2.7	93.9	93.9

State of Georgia Department of Education
2013 CCRPI Points By Component

SCHOOL NAME	GRADE CLUSTER	ACHIEVEMENT POINTS	PROGRESS POINTS	ACHIEVEMENT GAP POINTS	ED/EL/SWD PERFORMANCE	ETB POINTS	CHALLENGE POINTS	CCRPI SCORE	SINGLE SCORE
Paul D. West Middle School	M	37.7	15.0	9.0	0.0	0.5	0.5	62.2	62.2
Renaissance Middle School	M	40.0	14.8	8.0	1.2	0.5	1.7	64.5	64.5
Ridgeview Charter School	M	46.7	14.7	9.0	0.8	0.5	1.3	71.7	71.7
River Trail Middle School	M	58.9	18.8	15.0	1.7	0.5	2.2	94.9	94.9
Sandtown Middle School	M	45.8	15.7	5.0	2.8	0.5	3.3	69.8	69.8
Sandy Springs Middle School	M	47.5	16.3	8.0	3.0	1.0	4.0	75.8	75.8
Taylor Road Middle School	M	58.0	17.9	14.0	2.7	0.5	3.2	93.1	93.1
Webb Bridge Middle School	M	58.6	19.3	15.0	1.9	1.0	2.9	95.8	95.8
Woodland Middle School	M	39.9	14.9	2.0	0.6	0.5	1.1	57.9	57.9
Alpharetta High School	H	54.3	17.9	12.5	2.4	0.0	2.4	87.1	87.1
Banneker High School	H	31.1	15.4	12.5	0.5	0.0	0.5	59.5	59.5
Cambridge High School	H	53.0	18.2	13.8	1.8	0.0	1.8	86.8	86.8
Centennial High School	H	48.5	16.3	7.5	3.2	0.0	3.2	75.5	75.5
Chattahoochee High School	H	56.1	19.9	15.0	2.3	0.5	2.8	93.8	93.8
Creekside High School	H	34.1	13.5	8.7	0.9	0.0	0.9	57.2	57.2
Hapeville Charter Career Academy	H	39.8	11.9	12.5	2.0	0.0	2.0	66.2	66.2
Independence Alternative School	H	34.9	17.2	7.5	3.9	0.0	3.9	63.5	63.5
Johns Creek High School	H	56.6	19.2	15.0	1.6	0.0	1.6	92.4	92.4
Langston Hughes High School	H	37.9	14.3	12.5	2.3	0.0	2.3	67.0	67.0
McClarin Alternative School	H	23.5	13.3	5.0	0.0	0.0	0.0	41.8	41.8
Milton High School	H	56.1	18.3	13.8	2.0	0.5	2.5	90.7	90.7
North Springs High School	H	46.0	16.2	10.0	3.4	0.0	3.4	75.6	75.6
Northview High School	H	57.0	19.3	15.0	1.6	1.0	2.6	93.9	93.9
Riverwood International Charter School	H	46.9	17.1	7.5	1.5	0.5	2.0	73.5	73.5
Roswell High School	H	52.1	17.7	11.3	2.8	0.5	3.3	84.4	84.4
TEACH Charter High School	H	54.0	18.9	12.5	3.5	0.5	4.0	89.4	89.4
Tri-Cities High School	H	37.3	14.9	8.7	1.9	0.0	1.9	62.8	62.8
Westlake High School	H	41.4	15.0	10.0	2.7	0.0	2.7	69.1	69.1
All Elementary Schools	E	49.7	16.7	7.0	4.4	0.0	4.4	77.8	77.5
All Middle Schools	M	50.4	16.5	6.0	1.7	0.0	1.7	74.6	77.5
All High Schools	H	47.1	16.9	10.0	3.6	0.0	3.6	77.6	77.5

State of Georgia Department of Education
2014 CCRPI Points By Component

SCHOOL NAME	GRADE CLUSTER	ACHIEVEMENT POINTS	PROGRESS POINTS	ACHIEVEMENT GAP POINTS	ED/EL/SWD PERFORMANCE	ETB POINTS	CCRPI SCORE
Abbotts Hill Elementary School	E	57.1	17.1	15.0	2.7	1.0	92.9
Alpharetta Elementary School	E	53.4	16.6	11.0	3.5	1.0	85.5
Amana Academy School	E	53.2	18.6	9.0	2.4	0.0	83.2
Barnwell Elementary School	E	56.8	16.2	13.0	2.1	1.0	89.1
Bethune Elementary School	E	36.3	13.3	0.0	0.0	0.5	50.1
Birmingham Falls Elementary School	E	57.0	15.0	11.0	1.5	0.5	85.0
Brookview Elementary School	E	38.4	18.1	7.0	0.0	0.0	63.5
Campbell Elementary School	E	46.9	16.1	12.0	6.3	0.5	81.8
Cliftondale Elementary School	E	45.2	14.2	2.0	0.7	0.0	62.1
Cogburn Woods Elementary School	E	55.5	16.8	10.0	2.6	0.5	85.4
Conley Hills Elementary School	E	40.7	18.2	8.0	4.6	1.5	73.0
Crabapple Crossing Elementary School	E	59.0	15.0	15.0	1.4	1.5	91.9
Creek View Elementary School	E	56.4	18.6	15.0	2.5	1.0	93.5
Dolvin Elementary School	E	57.3	17.2	15.0	2.8	0.5	92.8
Dunwoody Springs Charter School	E	47.3	15.4	11.0	4.8	0.5	79.0
E. C. West Elementary School	E	44.2	17.0	6.0	2.8	0.5	70.5
Feldwood Elementary School	E	37.9	13.9	4.0	0.0	0.0	55.8
Findley Oaks Elementary School	E	57.3	16.4	15.0	1.5	0.5	90.7
Fulton Sunshine Charter Elementary	E	58.6	17.2	15.0	1.7	1.0	93.5
Gullatt Elementary School	E	35.2	14.5	11.0	0.9	0.0	61.6
Hamilton E. Holmes Elementary	E	30.7	14.5	2.0	1.3	0.5	49.0
Hapeville Elementary School	E	38.1	15.4	6.0	0.7	1.5	61.7
Heards Ferry Elementary School	E	57.9	16.5	15.0	1.2	0.5	91.1
Hembree Springs Elementary School	E	54.8	18.3	10.0	5.3	1.0	89.4
Heritage Elementary School	E	32.2	14.9	7.0	0.7	0.0	54.8
High Point Elementary School	E	47.4	15.3	6.0	0.9	1.5	71.1
Hillside Elementary School	E	49.6	18.2	10.0	3.1	1.0	81.9
Ison Springs Elementary School	E	44.7	13.4	4.0	5.3	1.0	68.4
Jackson Elementary School	E	43.6	14.9	5.0	1.9	1.0	66.4
KIPP South Fulton Academy School	E	48.9	20.0	4.0	6.7	0.0	79.6
Lake Forest Elementary	E	41.1	14.7	2.0	0.0	0.5	58.3
Lake Windward Elementary School	E	56.8	19.5	15.0	2.5	0.5	94.3
Lee Elementary School	E	42.5	16.4	0.0	0.0	0.5	59.4
Liberty Point Elementary School	E	40.7	14.2	3.0	0.0	0.5	58.4
Main Street Charter Academy Elementary	E	49.3	15.6	9.0	1.5	0.0	75.4
Manning Oaks Elementary School	E	53.0	16.4	9.0	4.7	1.0	84.1
Medlock Bridge Elementary School	E	56.5	18.7	14.0	3.3	0.5	93.0

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SCHOOL NAME	GRADE CLUSTER	ACHIEVEMENT POINTS	PROGRESS POINTS	ACHIEVEMENT GAP POINTS	ED/EL/SWD PERFORMANCE	ETB POINTS	CCRPI SCORE
Mimosa Elementary School	E	39.2	13.2	7.0	1.9	1.0	62.3
Mount Olive Elementary School	E	33.3	13.1	4.0	0.0	0.5	50.9
Mountain Park Elementary School	E	57.3	15.5	15.0	1.6	1.5	90.9
New Prospect Elementary School	E	56.7	16.0	12.0	2.1	1.5	88.3
Nolan Elementary School	E	36.7	12.5	5.0	0.0	0.5	54.7
Northwood Elementary School	E	57.2	18.4	15.0	3.9	1.5	96.0
Oak Knoll Elementary School	E	39.8	18.3	8.0	1.2	1.0	68.3
Oakley Elementary School	E	42.1	14.5	7.0	1.8	0.0	65.4
Ocee Elementary School	E	57.2	18.9	15.0	3.0	0.5	94.6
Palmetto Elementary School	E	43.6	16.3	9.0	7.5	1.5	77.9
Parklane Elementary School	E	35.7	17.0	4.0	0.7	0.5	57.9
Randolph Elementary School	E	44.7	14.3	5.0	0.8	1.0	65.8
Renaissance ES	E	42.4	14.2	4.0	2.4	1.5	64.5
River Eves Elementary School	E	51.8	18.3	12.0	4.9	0.5	87.5
Roswell North Elementary School	E	53.7	16.9	14.0	2.2	1.5	88.3
S. L. Lewis Elementary School	E	38.3	14.4	1.0	1.0	1.0	55.7
Shakerag Elementary School	E	59.0	16.6	15.0	1.9	1.5	94.0
Spalding Drive Elementary	E	53.4	17.1	11.0	1.7	1.0	84.2
State Bridge Crossing Elementary School	E	58.9	16.6	15.0	2.4	1.0	93.9
Stonewall Tell Elementary School	E	48.6	14.1	5.0	4.6	0.5	72.8
Summit Hill Elementary	E	58.6	14.9	15.0	1.3	1.5	91.3
Sweet Apple Elementary School	E	56.7	18.8	15.0	1.5	0.5	92.5
Tubman Elementary School	E	41.6	17.9	14.0	1.0	1.0	75.5
Wilson Creek Elementary School	E	58.8	16.9	15.0	2.7	0.5	93.9
Woodland Elementary School	E	50.0	18.2	9.0	4.5	0.5	82.2
Amana Academy School	M	56.0	19.8	13.0	3.4	0.0	92.2
Autrey Mill Middle School	M	58.9	17.3	15.0	1.8	0.5	93.5
Bear Creek Middle School	M	42.1	15.2	10.0	1.8	0.5	69.6
Camp Creek Middle School	M	37.8	14.3	5.0	1.0	0.5	58.6
Crabapple Middle School	M	58.7	18.4	13.0	2.8	0.0	92.9
Elkins Pointe Middle School	M	51.3	17.1	6.0	1.7	0.5	76.6
Hapeville Charter Middle School	M	41.7	12.3	3.0	2.5	0.0	59.5
Haynes Bridge Middle School	M	55.6	16.9	10.0	3.9	0.5	86.9
Holcomb Bridge Middle School	M	49.4	16.4	5.0	1.3	0.5	72.6
Hopewell Middle School	M	55.5	18.1	13.0	1.7	0.0	88.3
KIPP South Fulton Academy School	M	54.5	17.8	12.0	6.5	0.0	90.8
Main Street Charter Academy Middle	M	44.4	15.2	1.0	0.6	0.0	61.2

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SCHOOL NAME	GRADE CLUSTER	ACHIEVEMENT POINTS	PROGRESS POINTS	ACHIEVEMENT GAP POINTS	ED/EL/SWD PERFORMANCE	ETB POINTS	CCRPI SCORE
McNair Middle School	M	34.9	13.5	4.0	0.0	0.5	52.9
Northwestern Middle School	M	59.0	16.7	15.0	1.6	0.5	92.8
Paul D. West Middle School	M	36.3	14.1	5.0	0.0	0.5	55.9
Renaissance Middle School	M	40.5	14.2	4.0	0.6	0.0	59.3
Ridgeview Charter School	M	47.8	15.2	7.0	0.4	0.0	70.4
River Trail Middle School	M	59.2	18.1	15.0	1.7	0.0	94.0
Sandtown Middle School	M	44.2	14.1	3.0	1.4	0.5	63.2
Sandy Springs Middle School	M	47.7	15.6	6.0	1.5	0.0	70.8
Taylor Road Middle School	M	58.1	15.9	14.0	2.8	0.0	90.8
Webb Bridge Middle School	M	59.3	19.3	15.0	1.9	0.0	95.5
Woodland Middle School	M	38.9	14.4	2.0	0.0	0.0	55.3
Alpharetta High School	H	54.5	16.8	12.5	1.7	1.0	86.5
Banneker High School	H	30.3	13.9	5.0	0.0	0.5	49.7
Cambridge High School	H	54.4	16.9	13.8	1.7	0.0	86.8
Centennial High School	H	48.6	15.3	8.7	2.4	0.0	75.0
Chattahoochee High School	H	54.9	18.6	15.0	2.3	0.0	90.8
Creekside High School	H	34.6	14.5	7.5	0.5	0.5	57.6
Fulton Science Academy	H	53.9	18.9	13.8	3.9	0.0	90.5
Hapeville Charter Career Academy	H	40.1	12.9	7.5	2.7	0.0	63.2
Independence Alternative School	H	36.0	16.5	8.3	3.4	0.0	64.2
Johns Creek High School	H	56.6	17.7	15.0	1.8	1.0	92.1
Langston Hughes High School	H	38.1	13.8	2.5	1.4	0.5	56.3
McClarin Alternative School	H	23.2	13.2	11.7	1.3	0.5	49.9
Milton High School	H	55.6	18.1	13.8	1.9	1.0	90.4
North Springs High School	H	46.5	16.2	7.5	2.5	0.0	72.7
Northview High School	H	56.8	18.2	15.0	1.9	1.0	92.9
Riverwood International Charter School	H	47.0	16.8	6.3	1.0	0.5	71.6
Roswell High School	H	52.3	17.8	11.3	2.2	0.0	83.6
Tri-Cities High School	H	37.2	14.6	5.0	0.4	0.5	57.7
Westlake High School	H	41.8	15.4	5.0	2.0	0.5	64.7
All Elementary Schools	E	49.9	16.2	5.0	2.2	0.8	74.1
All Middle Schools	M	50.6	16.2	5.0	0.7	0.2	72.7
All High Schools	H	47.2	16.3	6.3	2.0	0.4	72.2

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2013	2014	+/-
Central			
Elementary			
Conley Hills Elementary School	70.5	73.0	2.5
Dunwoody Springs Elementary School	65.9	79.0	13.1
Hamilton E. Holmes Elementary	56.6	49.0	-7.6
Hapeville Elementary School	64.5	61.7	-2.8
Heards Ferry Elementary School	91.2	91.1	-0.1
High Point Elementary School	73.9	71.1	-2.8
Ison Springs Elementary School	86.9	68.4	-18.5
Lake Forest Elementary	64.2	58.3	-5.9
Mount Olive Elementary School	55.2	50.9	-4.3
Oak Knoll Elementary School	62.1	68.3	6.2
Parklane Elementary School	58.8	57.9	-0.9
Spalding Drive Elementary	78.6	84.2	5.6
Woodland Elementary School	85.8	82.2	-3.6
Middle			
Paul D. West Middle School	62.2	55.9	-6.3
Ridgeview Charter School	71.7	70.4	-1.3
Sandy Springs Middle School	75.8	70.8	-5.0
Woodland Middle School	57.9	55.3	-2.6
High			
McClarin Alternative School	41.8	49.9	8.1
North Springs High School	75.6	72.7	-2.9
Riverwood International Charter School	73.5	71.6	-1.9
Tri-Cities High School	62.8	57.7	-5.1
Northeast			
Elementary			
Abbotts Hill Elementary School	95.1	92.9	-2.2
Barnwell Elementary School	93.9	89.1	-4.8
Dolvin Elementary School	94.0	92.8	-1.2
Findley Oaks Elementary School	93.8	90.7	-3.1
Hillside Elementary School	77.3	81.9	4.6
Jackson Elementary School	68.1	66.4	-1.7
Medlock Bridge Elementary School	97.4	93.0	-4.4
Northwood Elementary School	88.7	96.0	7.3
Ocee Elementary School	94.9	94.6	-0.3
River Eves Elementary School	83.1	87.5	4.4
Shakerag Elementary School	95.0	94.0	-1.0
State Bridge Crossing Elementary School	93.4	93.9	0.5
Wilson Creek Elementary School	94.8	93.9	-0.9

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2013	2014	+/-
Middle			
Autrey Mill Middle School	93.6	93.5	-0.1
Haynes Bridge Middle School	89.5	86.9	-2.6
Holcomb Bridge Middle School	78.3	72.6	-5.7
River Trail Middle School	94.9	94.0	-0.9
Taylor Road Middle School	93.1	90.8	-2.3
High			
Centennial High School	75.5	75.0	-0.5
Chattahoochee High School	93.8	90.8	-3.0
Johns Creek High School	92.4	92.1	-0.3
Northview High School	93.9	92.9	-1.0
Northwest			
Elementary			
Alpharetta Elementary School	93.5	85.5	-8.0
Birmingham Falls Elementary School	91.1	85.0	-6.1
Cogburn Woods Elementary School	88.9	85.4	-3.5
Crabapple Crossing Elementary School	93.0	91.9	-1.1
Creek View Elementary School	90.5	93.5	3.0
Hembree Springs Elementary School	90.8	89.4	-1.4
Lake Windward Elementary School	92.3	94.3	2.0
Manning Oaks Elementary School	90.9	84.1	-6.8
Mimosa Elementary School	63.9	62.3	-1.6
Mountain Park Elementary School	92.1	90.9	-1.2
New Prospect Elementary School	87.6	88.3	0.7
Roswell North Elementary School	72.7	88.3	15.6
Summit Hill Elementary	92.1	91.3	-0.8
Sweet Apple Elementary School	93.6	92.5	-1.1
Middle			
Crabapple Middle School	92.9	92.9	0.0
Elkins Pointe Middle School	78.9	76.6	-2.3
Hopewell Middle School	84.6	88.3	3.7
Northwestern Middle School	93.9	92.8	-1.1
Webb Bridge Middle School	95.8	95.5	-0.3
High			
Alpharetta High School	87.1	86.5	-0.6
Cambridge High School	86.8	86.8	0.0
Independence Alternative School	63.5	64.2	0.7
Milton High School	90.7	90.4	-0.3
Roswell High School	84.4	83.6	-0.8
South			
Elementary			
Bethune Elementary School	60.9	50.1	-10.8
Brookview Elementary School	61.4	63.5	2.1

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2013	2014	+/-
Campbell Elementary School	71.6	81.8	10.2
Cliftondale Elementary School	75.2	62.1	-13.1
E. C. West Elementary School	75.8	70.5	-5.3
Feldwood Elementary School	57.9	55.8	-2.1
Gullatt Elementary School	47.8	61.6	13.8
Heritage Elementary School	57.5	54.8	-2.7
Lee Elementary School	71.6	59.4	-12.2
Liberty Point Elementary School	57.3	58.4	1.1
Nolan Elementary School	62.9	54.7	-8.2
Oakley Elementary School	62.4	65.4	3.0
Palmetto Elementary School	75.4	77.9	2.5
Randolph Elementary School	74.3	65.8	-8.5
Renaissance ES	75.1	64.5	-10.6
S. L. Lewis Elementary School	77.2	55.7	-21.5
Stonewall Tell Elementary School	83.8	72.8	-11.0
Tubman Elementary School	53.7	75.5	21.8
Middle			
Bear Creek Middle School	61.3	69.6	8.3
Camp Creek Middle School	65.7	58.6	-7.1
McNair Middle School	52.2	52.9	0.7
Renaissance Middle School	64.5	59.3	-5.2
Sandtown Middle School	69.8	63.2	-6.6
High			
Banneker High School	59.5	49.7	-9.8
Creekside High School	57.2	57.6	0.4
Langston Hughes High School	67.0	56.3	-10.7
Westlake High School	69.1	64.7	-4.4
Charter Schools			
Elementary			
Amana Academy School	82.7	83.2	0.5
Fulton Sunshine Charter Elementary	95.6	93.5	-2.1
KIPP South Fulton Academy School	89.6	79.6	-10.0
Main Street Charter Academy Elementary	77.9	75.4	-2.5
Middle			
Amana Academy School	82.7	83.2	0.5
Hapeville Charter Middle School	61.4	59.5	-1.9
KIPP South Fulton Academy School	89.6	79.6	-10.0
Main Street Charter Academy Middle	68.5	61.2	-7.3
High			
Fulton Science Academy High School	0.0	90.5	90.5
Hapeville Charter Career Academy	66.2	63.2	-3.0

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

	Georgia 2010					
	All ages		Under 18 years		18 years and over	
Subject	Number	Percent	Number	Percent	Number	Percent
RACE						
Total population	**9,687,653**	**100.0**	**2,491,552**	**100.0**	**7,478,195**	**100.0**
White	5,787,440	59.7	1,305,719	52.4	4,481,721	59.9
Black or African American	2,950,435	30.5	852,965		2,097,470	28.0
American Indian and Alaska Native	32,151	0.3	9,098	0.4	23,053	0.3
Asian	314,467	3.3	78,436	3.1	236,031	3.1
Native Hawaiian and Other Pacific Islander	6,799	0.0	2,048	0.0	4,751	0.0
Some other race	388,872	4.0	142,369	5.7	246,503	3.3
Two or more races	207,489	2.1	100,917	4.1	106,572	1.4
HISPANIC OR LATINO AND RACE						
Total population	**9,687,653**	**100.0**	**2,491,552**	**100.0**	**7,478,195**	**100.0**
Hispanic or Latino (of any race)	853,689	8.8	314,687	12.6	539,002	7.2
Not Hispanic or Latino	8,833,964	91.2	2,176,865	87.3	6,657,099	89.0
Black or African American	39,635	0.4	15,111	0.6	24,524	0.3
American Indian and Alaska Native	10,872	0.000	4,143	0	6,729	0.0
Asian	2,775	0.0	908	0.0	1,867	0.0
Native Hawaiian and Other Pacific Islander	6,799	0.0	2,048	0.0	4,751	0.0
Some other race	388,872	4.0	142,369	5.7	246,503	3.3
Two or more races	207,489	2.1	100,917	4	106,572	1.4
	Fulton County 2010					
Subject	All ages		Under 18 years		18 years and over	
	Number	Percent	Number	Percent	Number	Percent
RACE						
Total population	**920,581**	**100.0**	**219,686**	**100.0**	**700,895**	**100.0**
White	409,697	44.5	82,522	37.6	327,175	46.7
Black or African American	405,575	44.0	105,605	48.0	299,970	42.8
American Indian and Alaska Native	2,259	0.2	597	0.2	1,662	0.2
Asian	51,569	5.6	12,537	5.7	39,032	5.5
Native Hawaiian and Other Pacific Islander	335	-	62	-	273	-
Some other race	30,867	3.3	10,550	4.8	20,317	2.9
Two or more races	20,279	2.2	7,813	3.5	12,466	1.8
HISPANIC OR LATINO AND RACE						
Total population	**920,581**	**100.0**	**219,686**	**100.0**	**700,895**	**100.0**
Hispanic or Latino (of any race)	72,566	0.8	23,821	10.8	48,745	6.9
Not Hispanic or Latino	848,015	92.1	195,865	89.1	652,150	93.0
White	33,683	0.4	10,532	4.8	23,151	3.3
Black or African American	5,118	0.6	1,527	0.7	3,591	0.5
American Indian and Alaska Native	673	0.0	233	0.1	440	0.0
Asian	265	0.0	70	0.0	195	0.0
Native Hawaiian and Other Pacific Islander	0	0.0	0	0.0	0	0.0
Some other race	28,285	0.3	9,610	4.4	18,675	2.7
Two or more races	4,494	0.4	1,832	0.8	2,662	0.4

Fulton County Schools
Population Demographics

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

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

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

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

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

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

	FY 2011-12			FY 2012-13			FY2013-14			FY2014-15		
	Total Number of Students Eligible for F &R Meals	Total Number of Students Enrollment in FTE	% Students Eligible for F & R Meals	Total Number of Students Eligible for F &R Meals	Total Number of Students Enrollment in FTE	% Students Eligible for F & R Meals	Total Number of Students Eligible for F &R Meals	Total Number of Students Enrollment in FTE	% Students Eligible for F & R Meals	Total Number of Students Eligible for Free Meals	Total Number of Students Eligible for Reduced Meals	Total Number of Students Approved
Abbotts Hill Elementary	92	792	12%	100	756	13%	88	740	12%	68	12	80
Alpharetta Elementary	124	659	19%	139	618	22%	142	579	25%	107	19	126
Barnwell Elementary	62	801	8%	88	806	11%	75	803	9%	45	12	57
Bethune Elementary	612	740	83%	671	745	90%	672	742	91%	659	31	690
Birmingham Falls Elementary	17	721	2%	27	704	4%	24	752	3%	13	5	18
Brookview Elementary	403	426	95%	451	468	96%	424	500	85%	518	13	531
Campbell Elementary	652	800	82%	765	841	91%	774	867	89%	743	62	805
Cliftondale Elementary	445	842	53%	544	818	67%	606	875	69%	489	84	573
Cogburn Woods Elementary	93	936	10%	112	933	12%	121	907	13%	94	20	114
College Park ES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Conley Hills Elementary	442	478	92%	469	493	95%	512	504	102%	454	8	462
Crabapple Crossing Elementary	18	730	2%	14	763	2%	23	775	3%	14	5	19
Creek View Elementary	133	994	13%	160	1034	15%	130	975	13%	95	25	120
Dolvin Elementary	98	917	11%	126	940	13%	131	894	15%	113	15	128
Dunwoody Springs Charter Elementary	460	711	65%	547	757	72%	504	703	72%	428	42	470
Feldwood Elementary	502	669	75%	678	795	85%	747	812	92%	702	65	767
Findley Oaks Elementary	42	707	6%	53	708	7%	54	724	7%	32	8	40
C. H. Gullatt Elementary	423	474	89%	473	496	95%	448	470	95%	448	24	472
Hamilton E Holmes Elementary	658	748	88%	875	901	97%	863	906	95%	765	34	799
Hapeville Elementary	604	641	94%	641	671	96%	680	695	98%	664	22	686
Heards Ferry Elementary	29	609	5%	35	658	5%	36	676	5%	29	6	35
Hembree Springs Elementary	256	775	33%	313	809	39%	347	805	43%	311	13	324
Heritage Elementary	596	668	89%	691	718	96%	788	775	102%	770	0	770
High Point Elementary	490	809	61%	547	875	63%	471	863	55%	419	23	442
Hillside Elementary	349	721	48%	392	722	54%	396	692	57%	400	20	420
Ison Springs Elementary	424	623	68%	568	736	77%	597	745	80%	577	61	638
Esther Jackson Elementary	394	679	58%	411	632	65%	429	626	69%	372	26	398
Lake Forest Elementary	832	843	99%	904	922	98%	959	928	103%	935	18	953
Lake Windward Elementary	60	827	7%	63	798	8%	68	740	9%	48	7	55
Seaborn Lee Elementary	394	514	77%	407	477	85%	419	500	84%	393	31	424
S. L. Lewis Elementary	508	577	88%	490	545	90%	522	534	98%	512	31	543
Liberty Point Elementary	500	672	74%	646	741	87%	681	736	93%	604	59	663
Manning Oaks Elementary	245	807	30%	276	785	35%	256	787	33%	225	25	250
Medlock Bridge Elementary	70	689	10%	100	671	15%	91	636	14%	46	18	64
Mimosa Elementary	905	1065	85%	969	1065	91%	1018	1095	93%	979	52	1031
Mountain Park Elementary	44	860	5%	62	872	7%	60	840	7%	52	6	58
Mt. Olive Elementary	602	706	85%	558	618	90%	622	642	97%	650	23	673
New Prospect Elementary	69	585	12%	93	617	15%	91	571	16%	66	13	79
Love T. Nolan Elementary	607	753	81%	668	748	89%	695	735	95%	642	43	685
Northwood Elementary	153	736	21%	174	758	23%	191	741	26%	158	48	206
Oak Knoll Elementary	415	466	89%	436	475	92%	433	456	95%	416	14	430
Oakley Elementary	533	722	74%	683	800	85%	690	790	87%	616	64	680
Ocee Elementary	103	771	13%	114	788	14%	136	794	17%	112	22	134
Palmetto Elementary	411	531	77%	495	554	89%	486	565	86%	432	49	481
Parklane Elementary	496	521	95%	495	519	95%	459	478	96%	461	0	461
Randolph Elementary	389	638	61%	434	592	73%	461	630	73%	408	55	463
Renaissance Elementary	471	728	65%	577	767	75%	618	795	78%	514	57	571
River Eves Elementary	304	823	37%	388	875	44%	367	844	43%	282	65	347
Roswell North Elementary	293	1044	28%	328	1100	30%	248	1058	23%	209	28	237
Shakerag Elementary	20	807	2%	34	804	4%	49	825	6%	26	15	41
Spalding Drive Charter Elementary	188	510	37%	191	500	38%	163	477	34%	146	22	168
State Bridge Crossing Elementary	72	832	9%	110	846	13%	122	824	15%	100	23	123
Stonewall Tell Elementary	396	897	44%	534	954	56%	612	1051	58%	552	76	628
Summit Hill Elementary	30	818	4%	37	793	5%	37	714	5%	23	2	25
Sweet Apple Elementary	30	767	4%	40	755	5%	43	698	6%	32	8	40
Harriet Tubman Elementary	529	563	94%	526	548	96%	539	542	99%	532	13	545
Evoline C. West Elementary	476	725	66%	556	723	77%	614	783	78%	560	63	623

Fulton County Schools
Free and Reduce Price Meal Eligibility

	FY 2011-12			FY 2012-13			FY2013-14			FY2014-15		
	Total Number of Students Eligible for F &R Meals	Total Number of Students Enrollment in FTE	% Students Eligible for F & R Meals	Total Number of Students Eligible for F &R Meals	Total Number of Students Enrollment in FTE	% Students Eligible for F & R Meals	Total Number of Students Eligible for F &R Meals	Total Number of Students Enrollment in FTE	% Students Eligible for F & R Meals	Total Number of Students Eligible for Free Meals	Total Number of Students Eligible for Reduced Meals	Total Number of Students Approved
Wilson Creek Elementary	78	875	9%	93	876	11%	96	826	12%	60	26	86
Woodland Elementary Charter	483	895	54%	555	921	60%	513	918	56%	439	58	497
Elementary School Total	**19124**	**42237**	45%	**21926**	**43204**	**51%**	**22441**	**42958**	**52%**	**20559**	**1689**	**22248**
Autrey Mill Middle	96	1363	7%	149	1404	11%	134	1378	10%	108	23	131
Bear Creek Middle	829	1085	76%	871	1036	84%	827	948	87%	745	91	836
Camp Creek Middle	648	768	84%	689	753	92%	659	688	96%	643	32	675
Crabapple Middle	159	835	19%	203	945	21%	156	945	17%	139	17	156
Elkins Pointe Middle	350	908	39%	407	1039	39%	466	1101	42%	459	28	487
Haynes Bridge Middle	160	667	24%	194	706	27%	197	746	26%	167	29	196
Holcomb Bridge Middle	369	732	50%	435	808	54%	443	817	54%	406	54	460
Hopewell Middle	160	1259	13%	233	1347	17%	225	1330	17%	150	44	194
Ronald McNair Middle	641	728	88%	811	864	94%	778	800	97%	728	43	771
Northwestern Middle	96	1259	8%	120	1317	9%	140	1339	10%	103	16	119
Renaissance Middle	810	1114	73%	1024	1240	83%	1059	1241	85%	893	103	996
Ridgeview Charter Middle	482	912	53%	576	980	59%	622	1083	57%	607	26	633
River Trail Middle	74	1511	5%	105	1508	7%	111	1439	8%	66	15	81
Sandtown Middle	623	1148	54%	728	1151	63%	747	1157	65%	642	114	756
Sandy Springs Charter Middle	532	876	61%	613	888	69%	616	869	71%	533	70	603
Taylor Rd Middle	138	962	14%	168	1061	16%	176	1023	17%	116	39	155
Webb Bridge Middle	95	1352	7%	153	1376	11%	130	1351	10%	112	23	135
Paul D. West Middle	672	772	87%	703	760	93%	697	735	95%	666	22	688
Woodland Middle	1053	1229	86%	994	1077	92%	982	1079	91%	898	41	939
Middle School Total	**7987**	**19480**	**41%**	**9176**	**20260**	**45%**	**9165**	**20069**	**46%**	**8181**	**830**	**9011**
Alpharetta High	263	2330	11%	254	2065	12%	217	2065	11%	187	47	234
Banneker High	959	1239	77%	1178	1397	84%	1345	1487	90%	1119	59	1178
Cambridge High	N/A	N/A	N/A	108	1084	10%	122	1538	8%	90	21	111
Centennial High	477	1883	25%	587	1835	32%	633	1911	33%	521	78	599
Chattahoochee High	185	1855	10%	206	1806	11%	215	1853	12%	176	39	215
Creekside High	939	1396	67%	1049	1326	79%	1124	1402	80%	1122	132	1254
Langston Hughes High	1172	1856	63%	1261	1675	75%	1386	1769	78%	1207	202	1409
Independence Alternative School	100	264	38%	133	282	47%	97	400	24%	83	14	97
Johns Creek High	91	1842	5%	143	1945	7%	148	1973	8%	111	31	142
McClarin High	241	312	77%	207	224	92%	174	400	44%	199	12	211
Milton High	126	2654	5%	184	2131	9%	196	2007	10%	176	36	212
North Springs Charter High	606	1552	39%	713	1563	46%	708	1623	44%	662	101	763
North View High	127	1843	7%	151	1829	8%	149	1901	8%	87	34	121
Riverwood International Charter High	502	1634	31%	587	1688	35%	615	1675	37%	584	54	638
Roswell High	458	2465	19%	474	2248	21%	532	2233	24%	442	58	500
Tri Cities High	1417	1844	77%	1420	1722	82%	1307	1668	78%	1284	82	1366
Westlake High	980	1914	51%	1048	1723	61%	1101	1864	59%	1077	149	1226
High School Total	**8643**	**26883**	**32%**	**9703**	**26543**	**37%**	**10069**	**27769**	**36%**	**9127**	**1149**	**10276**
Fulton County Schools Total	**35754**	**88600**	**40%**	**40805**	**90007**	**45%**	**41675**	**90796**	**46%**	**37867**	**3668**	**41535**

Fulton County Schools

Where Students Come First

District Vision, Mission, and Goals





Our Mission

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

Our Vision

Is for all students to learn to their full potential.

We Believe In

· Excellence

· Trust and Honest Communication

· Common Understanding

· Personal Responsibility

· Commitment

· Academic Achievement

· Measured Results

· Continuous Improvement

· Safe and Nurturing Environment

· Involved Family, Community and Staff

· Transparency and Accountability

Value Statements

· Each Fulton County school will educate every student to his/her fullest potential.

· Fulton County will engage parents as key partners in the educational process.

· Each Fulton County school will be the preferred school for its students and parents.

· Each Fulton County school will provide greater value for each child's educational experience when compared to top-performing public and private schools in the nation.

· Fulton County schools will prepare each student to excel in a rapidly changing global society.

Fulton County Schools' charter system status, which officially began on July 1, 2012, is a critical component of the Fulton County Schools Strategic Plan. As a charter system, the district is well positioned to drive system-wide gains in student achievement by unleashing the innovative energies of our local school leaders and their communities. Twenty schools (Cohort 1) transitioned into the Charter System in the 2012-2013 school year; 37 schools transitioned into Cohort 2 in 2013-2014; and 33 schools are transitioning into Cohort 3 in 2014-15.

Theory of Action

We believe there is untapped innovation and excellence in our schools and communities that can be released through shared governance and flexible systems. Given the diversity of skills, backgrounds and needs of our schools, solutions must be developed and implemented as close to the school site as possible.

This Theory of Action has two major components that are captured in our District wide Strategic Plan – Building our Future 2017:

1. Decentralize decision making through:
    a. The Learning Community model: County administration split into four regions, with decision making pushed out closer to schools.
    b. Establishment of effective School Governance Councils representing varied stakeholders from the school community with decision-making authority.
2. Provide true flexibility to schools by transitioning to a District Charter System allowing waivers of state law and policy at both the school and district levels.

What is the Charter System?

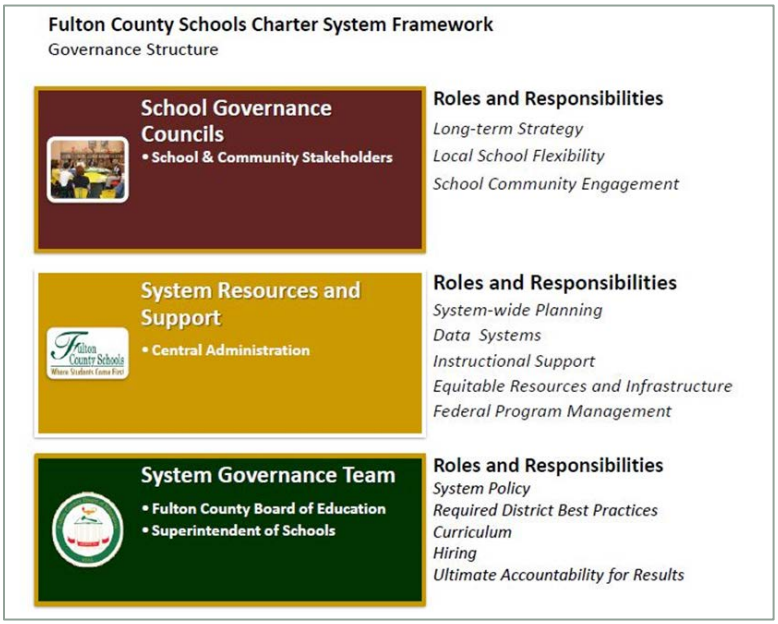
Georgia's charter system law allows local school systems to waive most aspects of state education law. At the same time, it requires that individual schools establish School Governance Councils who are empowered to request waivers and manage resource allocations specific to their schools. Fulton County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

The Charter System will lead to better results in Fulton County Schools:

1. Flexibility allows for increased relevance of curriculum and instruction:
    a. No longer required to comply with seat time requirements
    b. Credit bearing internships available
    c. Virtual labs at our schools allow students to earn credits they may have otherwise missed
    d. Different structures for TAG implementation
    e. Subject matter experts teaching alongside certified teachers to provide real-world context and experience
2. Charter system creates authentic parental and community engagement:
    a. Prevailing myth that parents are not interested in being engaged was not the Fulton County Schools experience.
    b. Overwhelming enthusiasm on the part of parents and teachers to take a more active role in the leadership of their schools: 220 candidates ran for 95 open seats on the inaugural School Governance Councils in Cohort 1; 327 candidates for 185 seats in Cohort 2.
    c. A grant from the GA DoE's Innovation Fund ($640,000) has funded the comprehensive set of trainings for parents, community members and school leaders around school shared governance, strategic planning, school finance and decision making.
3. Freedom to innovate to prepare our students for the 21 century workforce:
    a. FCS aims to have the best teacher in the classroom, regardless of certification.
    b. A new compensation system will attract and retain the best talent.
    c. The Request for Flexibility process allows schools to waive district policy and state law in order to implement strategies to support the unique needs of their students. In 2014-15, Forty Requests for Flexibility were approved by the Superintendent.

Charter System Framework

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



Phase 1 Strategic Initiatives

1.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Instruction	Continuous Achievement and Customized Learning	Scott Muri	Amy Barger

Develop customized programs of study responsive to the individual interests and needs of all students.

a) *Diversify instructional delivery methods through technology (e.g., virtual, blended, online) and flexibility (e.g., independent study programs).*
b) Increase partnerships to offer relevant learning opportunities, such as service learning, community projects, and corporate shadowing.
c) Enable the use of flexible schedules and establish standards mastery as the basis for course credit requirements.
d) Create a new set of semester-long (or varying length) courses to provide a greater variety of school-level appropriate subjects for all students.
e) Provide necessary supports and varied, just-in-time recovery options for students at risk of not meeting their potential, particularly during transitions between school levels.
f) Train and support school leaders for implementation of continuous achievement.

2.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Instruction	Effective Assessment of Learning and Feedback	Scott Muri	Connie Maggert

Design a comprehensive assessment and feedback program to provide timely, critical information about ongoing student progress.

a) Complete full review of all system processes to create a streamlined, integrated portfolio of assessments.
b) Develop new practices for continuously monitoring student progress through assessments that emphasize providing ongoing feedback.
c) Create assessments that measure student mastery of applied skills integrated into the curriculum.

3.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Instruction	Tailored Instruction and Supports	Scott Muri	Chris Matthews

Build capacity to deliver appropriate and effective academic guidance to all students.

a) Redesign counseling services to leverage system-wide technology improvements and future new assessments.
b) Provide training that incorporates best practices or innovations in scheduling, academic and career guidance.

4.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
People	Supportive Culture	Samantha Evans	Jennifer Clark

Build a trusting, positive, and supportive culture that demonstrates a commitment to employees and encourages a mutual commitment from employees.

a) *Enhance Fulton County Schools' brand to better define our values and principles.*
b) *Build district norms and common values that strengthen the organization (e.g., transparency, honesty, students come first, valuing all employees, etc.).*
c) *Encourage and develop ways for leaders to informally recognize employees.*
d) *Promote and ensure an effective Employee Assistance Program.*

5.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
People	Accountability (Performance Management)	Ron Wade	Arthur Mills IV

Establish an integrated, ongoing process that manages performance, assesses effectiveness, and provides support to ensure accountability across the district.

a) *Create core competencies for all employees that are aligned to performance and development processes.*
b) *Define performance standards for job roles with large numbers of employees (e.g., principals, custodians, coordinators, etc.).*

6.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
People	Support and Development	Ron Wade	Lydia Conway

Enhance professional development to support performance growth and improvement.

a) *Implement an orientation and induction system for all employees.*
b) *Provide development opportunities that are aligned to district and employees' needs identified through performance management system.*
c) *Develop and support managers to effectively manage performance (e.g., coaching for success and dismissing ineffective employees).*
d) *Develop guidelines and processes for succession planning.*

7.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Technology	Student Access	Scott Muri	Hoke Wilcox

Ensure student access to technologies that support innovative instruction.

a) *Provide a robust and sustainable infrastructure with resources to support evolving technology by increasing system-wide network capacity to meet technology specifications and user requirements.*
b) *Provide students with digital content that meets their individual learning needs.*
c) *Provide students with opportunities to communicate, collaborate, and participate in rigorous learning activities at any time.*
d) *Collaboratively define a list of system-supported and approved hardware and software.*
e) *Provide real-world technology tools that support innovative and effective instruction.*

8.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Technology	Data-Driven Decision Making	Ken Zeff	Debbie Jaffe

Ensure seamless access to timely data that will drive decision making.

a) *Establish integration among information systems to access data and support flexible reporting.*
b) *Create data dashboards with easy access to information for all stakeholders.*

9.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Effective Schools	School Governance	Ken Zeff	Korynn Schooley

Establish effective and collaborative school governance councils at every school.

a) *Design a standard set of Bylaws and a Code of Conduct for school governance councils.*
b) *Implement a process for establishing standards and training for school leaders and governance councils.*
c) *Develop processes in which school governance council innovations will be evaluated.*
d) *Design a process for assessing School Governance Councils and providing necessary interventions.*
e) *Develop a process and criteria for school governance council certification renewal.*

10.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Effective Schools	Strong School Support	Ken Zeff	Sherri Davis

Support schools with effective system-level structures and processes.

a) *Implement and evaluate department processes and procedures to support effective schools.*
b) *Develop an interactive database of effective school governance council innovations.*

11.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Instruction	Challenging and Innovative Instruction	Scott Muri	Amy Barger

Increase challenging, innovative learning opportunities for all students through additional foundational courses and external partnerships.

a) Build a plan to increase the number of Advanced Placement and other advanced level courses system-wide.
b) Redesign course lessons to include more authentic learning by application, in addition to existing theory, for all students in all grade levels.
c) Establish external partnerships in multiple fields (e.g., areas of trade and professional certification) and with colleges and universities to extend curriculum appropriate for school levels and student needs.
d) Provide professional development aligned with curriculum innovations.

12.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
People	Top Talent	Ron Wade	Arthur Mills IV

Develop and implement a targeted recruitment, selection, and placement strategy to attract effective and qualified professionals.

a) Establish a definition of "effective" for principals, teachers, administrators, and other employee groups.
b) Implement a process that ensures strategic planning and posting of positions.
c) Target the best educator, leader, and other employee-type preparation and training programs.
d) Develop a process for identifying effective principals, administrators, and teachers, and linking core competencies to hiring process.
e) Develop and support managers in their efforts to interview, select, hire, and assign staff based on core competencies and student needs.
f) Align HR processes to allow for more targeted recruitment and strategic hiring and selection of employees.
g) Attract highly effective principals, teachers, administrators, and school staff to hard-to-staff subjects and schools.
h) Set district expectations for assigning teachers to classrooms based on student needs.
i) Expand and enhance alternative pathways to classroom teaching (e.g., QUESTT Residency Program).

13.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Technology	Stakeholder Skills	Scott Muri	Hoke Wilcox

Provide stakeholders with the knowledge and skills needed to utilize current technology.

a) Develop the instructional technology skills of teachers and instructional leaders.
b) Communicate and assess technology competencies based on internationally accepted standards for learning, leading, and teaching in the digital age.
c) Deliver learning opportunities and communication in multiple formats to accommodate all stakeholders.
d) Explore opportunities for community partnerships to increase access to technology outside of the classroom.

14.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Resources	Resource Flexibility	Ken Zeff	Arthur Mills IV

Provide data-driven flexibility to deliver resources designed to drive student achievement.

a) Design a process for collaborative resource sharing.
b) Develop a process to actively generate and track resources.
c) *Provide guidelines for flexible use of each school's resources.*

Phase 3 Strategic Initiatives

15.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Instruction	Application of Learning	Scott Muri	Amy Barger

Infuse programs of study across math, science, and the humanities that promote student skills necessary for college and career, including financial and technology literacy, communication and application of learning to real-world issues.

a) Integrate system-wide for every child, in every classroom, every day.
b) Study new ways to introduce fine arts and cultural studies options at earlier grades.
c) Expand teacher coaching in all curriculum areas to especially emphasize these skills.

16.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
People	Effective Employees	Ken Zeff	Eddie Breaux

Develop a system to retain and reward our most effective employees.

a) Develop formal recognition systems aligned with system values and based on best practices.
b) Align compensation structure to strategic goals.
c) Develop a career ladder for teachers.
d) Make career ladder options for all non-school-based employees transparent with clear expectations and support.
e) Tie recognition and consequences to performance management.

17.

Focus Area	Strategic Initiative	Executive Sponsor	Initiative Owner
Effective Schools	Promote Choice Options	Ken Zeff	Laura Stowell

Develop a process to create customized school choice alternatives responsive to the interests and needs of Fulton County communities.

a) Develop a process to create a diverse set of learning environments for students.
b) Ensure equitable learning environments among learning communities.
c) Strengthen partnerships with external organizations to create meaningful options for students to move directly from graduation to the workplace.
d) Develop a financially sustainable framework for offering choice options in the District.

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data 2010-11	Baseline Data 2011-12	Baseline Data 2012-13	Actual 2013-14	Targets 2014-15	Targets 2015-16	Targets 2016-17
STUDENTS MASTER CURRICULUM	Improve Student Achievement in Reading	Criterion-Referenced Tests - Reading - Changing to GA Milestone 2014-15	Percentage of students meeting or exceeding expectations					baseline		
		Grades 3, 4, and 5								
		All Students		92% (47%)	93%(51%)	94%(54%)	95%(55%)	TBD	TBD	TBD
		Limited English Proficient		84% (17%)	85%(24%)	87%(24%)	90%(27%)	TBD	TBD	TBD
		Students w/Disabilities		76% (22%)	77%(23%)	81%(23%)	82%(24%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		88% (27%)	90%(32%)	92%(36%)	92%(38%)	TBD	TBD	TBD
		Black		86% (27%)	87% (32%)	89%(36%)	91%(37%)	TBD	TBD	TBD
		TAG		100%(91%)	100%(91%)	100%(92%)	100%(94%)	TBD	TBD	TBD
		Grades 6, 7, and 8								
		All Students		95% (41%)	97%(49%)	97%(50%)	97%(55%)	TBD	TBD	TBD
		Limited English Proficient		82% (12%)	85%(12%)	87%(14%)	86%(15%)	TBD	TBD	TBD
		Students w/Disabilities		78% (12%)	82%(14%)	84%(16%)	87%(16%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		95% (22%)	96%(26%)	97%(31%)	97%(36%)	TBD	TBD	TBD
		Black		93% (23%)	94%(27%)	95%(32%)	95%(36%)	TBD	TBD	TBD
		TAG		100% (87%)	100%(91%)	100%(90%)	100%(94%)	TBD	TBD	TBD
		Percentage of Limited English Proficient students that remain at or above grade level through two years of exiting the program in Reading	Percentage of students	96%	87%	98%	97%	TBD	TBD	TBD
	Improve Student Achievement in English/ Language Arts	Criterion-Referenced Tests - English/Language Arts - Changing to GA Milestone 2014-15	Percentage of students meeting or exceeding expectations							
		Grades 3, 4, and 5								
		All Students		92% (46%)	94%(49%)	92%(47%)	92%(46%)	TBD	TBD	TBD
		Limited English Proficient		85% (18%)	88%(21%)	84%(19%)	87%(19%)	TBD	TBD	TBD
		Students w/Disabilities		77% (20%)	80%(19%)	76%(17%)	75%(16%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		90% (29%)	91%(32%)	89%(29%)	88%(28%)	TBD	TBD	TBD
		Black		87% (29%)	89%(32%)	87%(29%)	86%(28%)	TBD	TBD	TBD
		TAG		100%(91%)	100%(92%)	100%(91%)	100%(90%)	TBD	TBD	TBD
		Grades 6, 7, and 8								
		All Students		95% (50%)	95%(50%)	94%(50%)	95%(50%)	TBD	TBD	TBD
		Limited English Proficient		82% (19%)	79%(13%)	78%(15%)	80%(13%)	TBD	TBD	TBD
		Students w/Disabilities		75% (13%)	76%(12%)	74%(12%)	77%(12%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		94% (31%)	94%(29%)	94%(31%)	94%(32%)	TBD	TBD	TBD
		Black		92% (32%)	92%(30%)	91%(31%)	91%(32%)	TBD	TBD	TBD
		TAG		100% (94%)	100(94%)	100%(92%)	100%(91%)	TBD	TBD	TBD
		End of Course Test (9th Grade Literature and American Literature)								
		All Students		89% (47%)	91%(47%)	91%(49%)	93%(54%)	TBD	TBD	TBD
		Limited English Proficient		46% (6%)	49%(2%)	57%(5%)	55%(5%)	TBD	TBD	TBD
		Students w/Disabilities		61% (11%)	57%(10%)	60%(10%)	62%(12%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		84%(21%)	87%(22%)	88%(26%)	91%(30%)	TBD	TBD	TBD
		Black		83% (23%)	84%(21%)	85%(26%)	88%(32%)	TBD	TBD	TBD

Key:
Green - Result improved from prior year
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Red - Result lower than prior year

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data 2010-11	Baseline Data 2011-12	Baseline Data 2012-13	Actual 2013-14	Targets 2014-15	Targets 2015-16	Targets 2016-17
STUDENTS MASTER CURRICULUM	Improve Student Achievement in Math	Criterion-Referenced Tests - Math - Changing to GA Milestone 2014-15	Percentage of students meeting or exceeding expectations							
		Grades 3, 4, and 5								
		All Students		89% (51%)	85%(49%)	87%(53%)	87%(52%)	TBD	TBD	TBD
		Limited English Proficient		82% (31%)	75%(30%)	78%(31%)	79%(32%)	TBD	TBD	TBD
		Students w/Disabilities		69% (28%)	60%(23%)	64%(23%)	63%(23%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		82% (33%)	78%(29%)	80%(34%)	79%(33%)	TBD	TBD	TBD
		Black		79% (32%)	74%(28%)	68%(33%)	78%(33%)	TBD	TBD	TBD
		TAG		100%(94%)	100%(91%)	100%(93%)	100%(93%)	TBD	TBD	TBD
		Grades 6, 7, and 8								
		All Students		88% (40%)	86%(40%)	86%(41%)	86%(43%)	TBD	TBD	TBD
		Limited English Proficient		72% (22%)	68%(18%)	67%(20%)	66%(19%)	TBD	TBD	TBD
		Students w/Disabilities		57% (10%)	59%(11%)	57%(11%)	58%(19%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		78% (17%)	75%(17%)	78%(17%)	78%(18%)	TBD	TBD	TBD
		Black		76% (17%)	77%(18%)	76%(17%)	75%(17%)	TBD	TBD	TBD
		TAG		100% (91%)	100%(92%)	100%(88%)	100%(89%)	TBD	TBD	TBD
		Percentage of Limited English Proficient students that remain at or above grade level through two years of exiting the program in Math	Percentage of students	92%	80%	89%	95%	TBD	TBD	TBD
		End of Course Test (Algebra, Coordinate Algebra, Geometry, and Analytic Geometry)*	Percentage of students meeting or exceeding expectations							
		All Students		--	*69%(28%)*	*59%(18%)*	51%(19%)	TBD	TBD	TBD
		Limited English Proficient		--	*38%(8%)*	*32%(6%)*	20%(7%)	TBD	TBD	TBD
		Students w/Disabilities		--	*28%(3%)*	*24%(2%)*	13%(1%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		--	*50%(9%)*	*39%(3%)*	25%(3%)	TBD	TBD	TBD
		Black		--	*46%(6%)*	*36%(2%)*	25%(3%)	TBD	TBD	TBD
	Improve Student Achievement in Science	Criterion-Referenced Tests - Science - Changing to GA Milestone 2014-15								
		Grades 3, 4, and 5								
		All Students		82% (48%)	82%(50%)	82%(47%)	82%(48%)	TBD	TBD	TBD
		Limited English Proficient		70% (20%)	70%(23%)	70%(19%)	70%(22%)	TBD	TBD	TBD
		Students w/Disabilities		60% (24%)	55%(22%)	53%(17%)	54%(18%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		73% (26%)	74%(30%)	74%(26%)	74%(28%)	TBD	TBD	TBD
		Black		69% (25%)	69%(28%)	70%(25%)	71%(27%)	TBD	TBD	TBD
		TAG		100%(92%)	100%(93%)	100%(92%)	100%(92%)	TBD	TBD	TBD
		Grades 6, 7, and 8								
		All Students		79% (34%)	80%(37%)	80%(37%)	80%(62%)	TBD	TBD	TBD
		Limited English Proficient		57% (13%)	55%(12%)	50%(13%)	50%(13%)	TBD	TBD	TBD
		Students w/Disabilities		49% (10%)	47%(10%)	42%(9%)	43%(9%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		70% (15%)	70%(16%)	71%(16%)	73%(18%)	TBD	TBD	TBD
		Black		66% (15%)	66%(15%)	67%(15%)	67%(17%)	TBD	TBD	TBD
		TAG		100% (81%)	100%(83%)	100%(88%)	100%(81%)	TBD	TBD	TBD
		End of Course Test (Biology and Physical Science)								
		All Students		75% (38%)	77%(41%)	78%(45%)	79%(43%)	TBD	TBD	TBD
		Limited English Proficient		42% (10%)	39%(10%)	40%(17%)	40%(11%)	TBD	TBD	TBD
		Students w/Disabilities		46% (14%)	46%(13%)	46%(14%)	49%(16%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		54%(18%)	66%(20%)	70%(27%)	71%(24%)	TBD	TBD	TBD
		Black		61% (17%)	64%(19%)	67%(24%)	69%(24%)	TBD	TBD	TBD

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SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data 2010-11	Baseline Data 2011-12	Baseline Data 2012-13	Actual 2013-14	Targets 2014-15	Targets 2015-16	Targets 2016-17
STUDENTS MASTER CURRICULUM	Improve Student Achievement in Social Studies	Criterion-Referenced Tests - Social Studies - Changing to GA Milestone 2014-15	Percentage of students meeting or exceeding expectations							
		Grades 3, 4, and 5								
		All Students		78% (30%)	81%(32%)	83%(33%)	82%(37%)	TBD	TBD	TBD
		Limited English Proficient		62% (8%)	66%(11%)	70%(12%)	69%(14%)	TBD	TBD	TBD
		Students w/Disabilities		52% (14%)	53%(13%)	55%(10%)	52%(12%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		66% (10%)	71%(12%)	75%(13%)	74%(18%)	TBD	TBD	TBD
		Black		63% (1%)	68%(14%)	71%(15%)	71%(19%)	TBD	TBD	TBD
		TAG		100%(74%)	99%(74%)	100%(73%)	100%(79%)	TBD	TBD	TBD
		Grades 6, 7, and 8								
		All Students		79% (45%)	80%(48%)	82%(49%)	81%(50%)	TBD	TBD	TBD
		Limited English Proficient		58% (21%)	56%(18%)	57%(19%)	49%(18%)	TBD	TBD	TBD
		Students w/Disabilities		46% (15%)	46%(15%)	47%(14%)	46%(14%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		67% (22%)	70%(24%)	74%(26%)	74%(28%)	TBD	TBD	TBD
		Black		64% (22%)	66%(23%)	70%(26%)	69%(27%)	TBD	TBD	TBD
		TAG		100% (90%)	100%(92%)	100%(90%)	100%(91%)	TBD	TBD	TBD
		End of Course Test (U.S. History and Economics)								
		All Students		79% (48%)	81%(47%)	82%(51%)	81%(50%)	TBD	TBD	TBD
		Limited English Proficient		35% (10%)	38%(15%)	43%(16%)	34%(6%)	TBD	TBD	TBD
		Students w/Disabilities		52% (20%)	47%(15%)	46%(17%)	48%(16%)	TBD	TBD	TBD
		Economically Disadvantaged (exc. SWD and EL)		66%(24%)	69%(24%)	69%(27%)	67%(25%)	TBD	TBD	TBD
		Black		64% (24%)	67%(23%)	69%(28%)	64%(24%)	TBD	TBD	TBD
	Increase the High School Graduation Rate	9th grade students on track for graduation	Percentage of students							
		All Students		77%	76%	81%	84%	86%	87%	88%
		Limited English Proficient		51%	56%	72%	73%	75%	77%	79%
		Students w/Disabilities		67%	60%	72%	76%	78%	80%	82%
		Economically Disadvantaged (exc. SWD and EL)		63%	63%	70%	73%	75%	77%	79%
		Black		66%	63%	70%	75%	77%	79%	81%
		Drop Out Rate (cohort)								
		All Students		24.3%	21.3%	16.1%	11.9%	9%	8%	7%
		Limited English Proficient		56.5%	37.1%	34.8%	33.7%	30%	27%	24%
		Students w/Disabilities		38.4%	25.2%	26.5%	22.7%	20%	18%	16%
		Economically Disadvantaged		33.8%	32.3%	24.6%	19.5%	17%	15%	13%
		Black		34.1%	33.3%	23.8%	17.3%	15%	13%	11%
		Graduation rate								
		All Students		*70.1%**	71%	75.5%	78.7%	82%	86%	90%
		Limited English Proficient		30.9%*	46.8%	50.7%	48.4%	53%	57%	61%
		Students w/Disabilities		37.7%*	42.3%	39.5%	42.4%	47%	51%	55%
		Economically Disadvantaged		56.5%*	55.3%	61.2%	63.7%	68%	72%	76%
		Black		58.2%*	56.3%	63.3%	67.7%	72%	76%	80%

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SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data 2010-11	Baseline Data 2011-12	Baseline Data 2012-13	Actual 2013-14	Targets 2014-15	Targets 2015-16	Targets 2016-17
STUDENTS ARE NATIONALLY COMPETITIVE	Improve Performance on National Assessments and Rankings	Norm-referenced tests - Reading - Changing to GA Milestones	Percentile rank on ITBS							
		Grade 3		60	67	66	66	TBD	TBD	TBD
		Grade 5		59	63	63	64	TBD	TBD	TBD
		Grade 8		57	60	57	58	TBD	TBD	TBD
		Norm-referenced tests - Math - Changing to GA Milestones								
		Grade 3		66	76	75	72	TBD	TBD	TBD
		Grade 5		63	71	71	72	TBD	TBD	TBD
		Grade 8		60	63	60	60	TBD	TBD	TBD
		All students maintaining or increasing from 5th to 8th grade (within a statistically significant range):	Percentage of students							
		Norm-referenced test - Changing to GA Milestones								
		Reading		45.3%	50.7%	44.0%	54.4%	TBD	TBD	TBD
		Math		49.8%	54.4%	49.1%	56.2%	TBD	TBD	TBD
		ITBS Performance of 8th grade students enrolled since 6th grade in Total Math	Percentile equivalent of avg scaled score	61%ile	63%ile	61%ile	62%ile	63%ile	64%ile	65%ile

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SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
School Management	Decrease incidences resulting in loss of instructional time	Number of office referrals	No. of office referrals	47206	46204	35741	33360	32692	32039	31398
	Improve student perceptions of school	Mean of student responses on the student perception survey (1 to 5)	Composite score							
		Elementary School		NA	NA	NA	NA	4.53	4.56	4.59
		Middle and High School		NA	NA	3.59	3.61	3.64	3.67	3.7
	Increase prevention and readiness for incidents	Percentage of schools passing safety checks	Pct. of schools	NA	NA	NA	NA	90%	95%	100%
				NA	NA	NA	NA			
People	Hire qualified staff for all positions	Percentage of teaching positions filled at the 20th day of school*	Pct. of filled allocated teaching positions	99.52%	99.61%	98.24%	98.32%	97.82%	98.00%	98.20%
		Percentage of teacher vacancies in math and science at the start of school	Pct. of allocated teaching positions	NA	NA	NA	NA	3.13%	2.50%	2.00%
		Percentage of teachers meeting highly qualified requirements	Pct. of teachers	94.9%	93.5%	95%	97%	97%	97%	98%

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
People	Qualified staff for all positions	Percentage of teachers advancing to Level IV (Exemplary) on their summative TKES performance rating	Pct. opf teachers	NA	NA	NA	2.00%	2.00%	2.00%	2.00%
		Percentage of principals and assistant prinicpals advancing to Level IV (Exemplary) on their summative LKES performance rating	Pct. of principals and assistant principals	NA	NA	NA	2.00%	2.00%	2.00%	2.00%
	Performance Management completion	Annual % of days that classroom teachers are absent from work	Percent of Days	NA	7.52%	7.68%	7.20%	7%	6.50%	6.00%
		Percentage of schools completing TKES Summative requirements	Pct. of Compl. TKES	NA	NA	97.00%	97.50%	98%	99%	99%
		Percentage of schools and district staff completing LKES Summative requirements	Pct. of compl. LKES	NA	NA	91.00%	93.00%	95%	98%	99%
		Percentage of non-teaching positions vacant at start of school* *(excludes Bus Driver/Food Service Worker)*	Pct. of non-teaching positions	6.11%	6.95%	6.98%	9.16%	4.49%	4.00%	3.00%
	Retain staff for all positions	Annual retention rate of Certified employees	Pct. of Certified Employees Resigning/ Retiring	10.3%	11.1%	13%	14.00%	13%	11%	10%

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
People	Retain staff for all positions	Prcentage of newly hired teachers voluntarily seperating after the first year of employment	Pct. of teachers	NA	NA	4.57%	5.46%	5.00%	4.00%	3.00%
	Retain qualified teachers	Composite rating of staff engagement from Department Quality Survey	Composite rating	3.32	3.125	3.97	TBD	TBD	TBD	TBD
	Ensure all staff have skills to achieve results in their position	Number of PL courses/trainings available in the PD marketplace (*Edivation*)to non-instructional staff	No. of courses	0	0	0	159	175	190	200
Instruction	Increase use of authentic assessment	Number of schools utilizing the Classroom Assessment module	No. of schools	59	75	78	101	101	101	101
	Increase early intervention	Percentage of all students retained	Percentage of students							
		Grade 3		1.0%	1.3%	0.8%	0.8%	0.7%	0.7%	0.7%
		Grade 5		0.9%	0.8%	0.7%	0.6%	0.6%	0.6%	0.6%
		Grade 8		1.2%	1.3%	0.9%	0.7%	0.7%	0.7%	0.7%
		Percentage of SWD students who receive 80% or more of their academic instruction in a general education setting (LRE1):	Percentage of students	43%	46%	51%	52%	52%	55%	57%

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Technology	Increase student use and proficiency with technology	Percentage of network uptime	Pct. of time	99%	99%	99%	99%	99%	99%	99%
Resources	Insure timely provision of resources to schools	Textbooks	Pct. of items available	100%	100%	100%	99%	100%	100%	100%
		Start of school materials		92%	100%	100%	100%	100%	100%	100%
		Laptops for New Teachers		97%	97%	100%	100%	100%	100%	100%
	Increase operational efficiency	New construction completed on schedule and within budget*	Pct. of new construction projects completed	93%	98%	100%	100%	100%	100%	100%
		On-time bus delivery	Pct. of on-time delivery	99.0%	99.3%	99.5%	99.53%	99%	99%	99%
		Maintenance support response	Pct. completed within 30 days	82%	82%	92%	95%	95	95	96
		Percentage of square footage with energy star rating	Pct. of eligible SF	80%	94%	94%	96%	96%	96%	97%
	Increase internal/external communication	Percentage of news releases resulting in news coverage	Pct. of news releases		85%	72.5%	40%	TBD	TBD	TBD
	Control loss	Percentage of general fund dollars in lost property (exc. catastrophic events)*	Pct. of general fund	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
	Reduce FTE losses through effective staffing	Amount of FTE dollars for ESOL, TAG, and Exceptional Children	FTE amount	$73,052,696	$78,627,867	$81,815,068	$85,319,718	TBD	TBD	TBD
		FTE dollars lost	FTE amount	0%	0%	0%	0%	0%	0%	0%

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Resources	Increase competitive grants and donations	Dollar amount of grants and donations*	Dollar amount	$3,310,976	$6,039,440	$6,453,927	$10,260,092	$10,260,092	$10,567,895	$10,884,932
		Number of grants	No. of grants	119	69	82	112	125	150	180
	Maintain adequate reserves	General fund balance at year-end*	General fund balance	28%	31%	29%	29%	22%	18%	18
	Sound fiscal management	Variance of Budget to Actual	Variance of budget to actual							
		Revenue		0.97%	2.72%	-0.04%	1.69%	2%	2%	2%
		Expenses		-5.09%	-4.70%	-4.37%	-4.07%	-3%	-3%	-3%

Fulton County Schools

Where Students Come First

District Policies





*Fulton County School (FCS) uses modified zero-based budgeting to develop all department based budgets. This version of Budgeting for Outcomes (BFO) begins with establishing community priorities and as a result, bringing attention to the value of services while encouraging new ideas, innovation, cooperation, and improvement within the school district's budget. This type of budgeting process is an essential component of management control systems and is an effective system by which Budget Managers can successfully plan, coordinate, and control their budgets. The process involves the creation and implementation of the broad objectives of the organization, the detailed objectives, and a short-term and long-term financial plan. The philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis, assuming that no present commitment exists, and that there is no balance to be carried forward. By encouraging the activities to be ranked according to priority, modified zero-based budgeting provides a systematic basis for resource allocation.

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

- Budget Development starts in June/ July when the Budget Services staff reviews the prior year process and develops the timeline and priorities for the following year. 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.

- Budget brainstorming sessions are held with various end-users to review the previous year's budget process (successes and areas of improvement). These sessions give opportunity to the public, Board, Cabinet, and staff to assess the budget process and provide feedback for continual improvement. At the same time, the district Balanced Scorecard and strategic objectives are updated based on the latest available information.

- Beginning in November, Budget Services along with a cross-functional team, the School Resource Committee, will review the School Allotment Guidelines to be used to develop the school-based earned allocations. Based on the Board's mission and feedback from stakeholders, the Superintendent and Cabinet also start developing the strategic initiatives and priority list for the next year's budget cycle.

- In December, the Operational Planning Department releases the enrollment forecast and Budget Services will prepare the preliminary revenue assumptions for the next year's budget. Then in March, the five-year enrollment forecast will be 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 true site-based 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, innovation, and is results-driven and aligned with each



school/department strategic plan and the district overall mission. Although time consuming 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 Georgia, our principals have more flexibility over how they allocate and spend their dollars (in abidance of federal and state rules) to ensure positive impacts on student achievement (high accountability and high flexibility). Therefore, FCS budget preparation templates are as flexible as possible in order to accommodate all potential budget allocation scenarios proposed by the school principal and School Governance Council.

- Each school principal will be 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 also must give appropriate opportunity to their staff and team leaders for determining needs and requirements for the upcoming budget year. The goal is to make the budget process fully open and fully inclusive, as required by the Board and FCS budget guidelines.

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

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

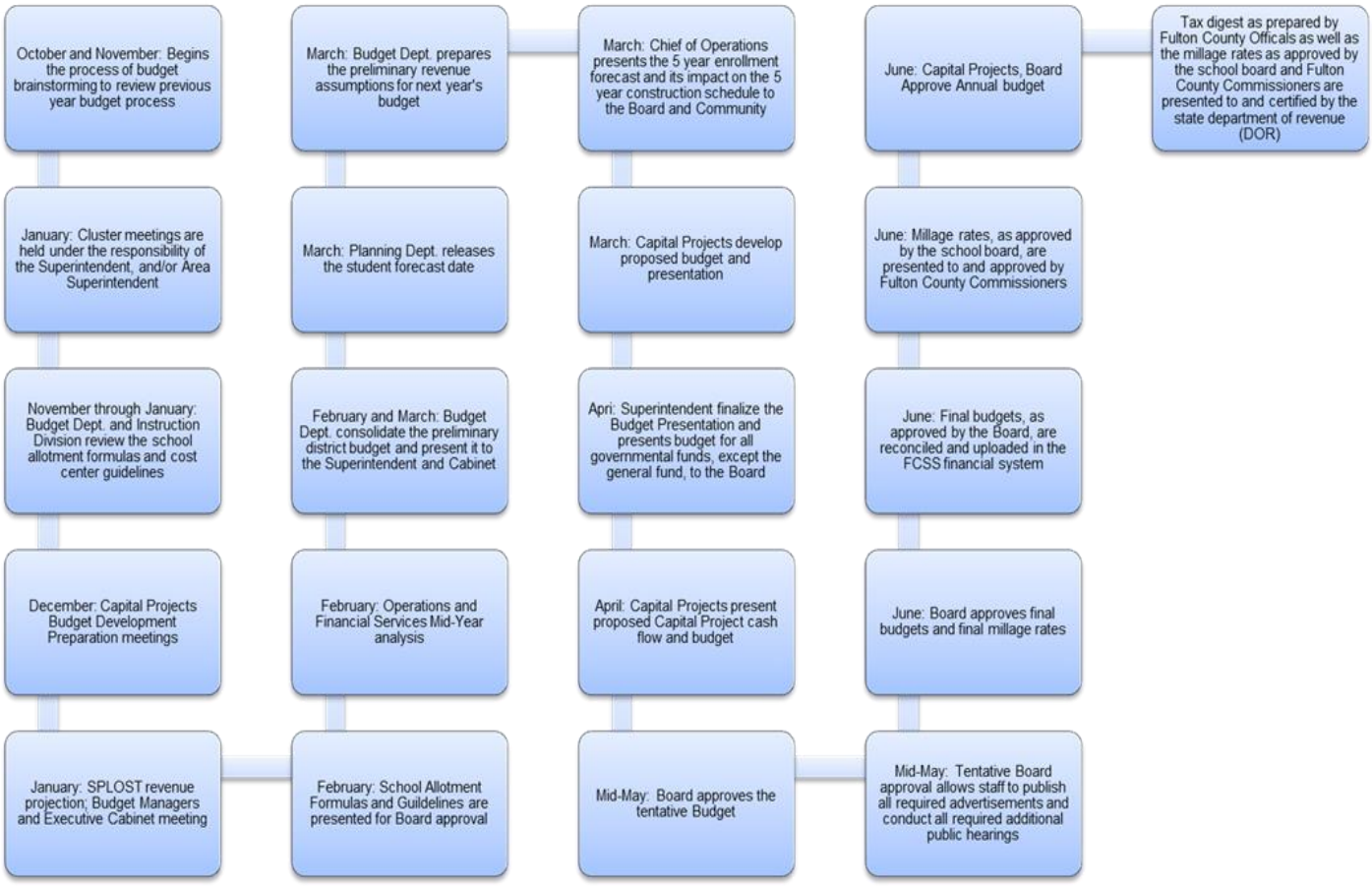
- During the budget development process, regular budget updates and feedback are provided through several channels including, but not limited to: Board community meetings, Superintendent's Advisory Committee, budget focus groups, Administrative Staff meetings, Cabinet budget sessions, school budget reviews, and the School Resource Committee.

- Around mid-May, after fully discussing the budget and gathering community input, the Board approves the tentative budget. Tentative Board approval in mid-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 school Board, are presented to and approved by Fulton County Commissioners, as required by state laws.

- Then, the tax digest as prepared by Fulton County officials as well as the millage rates as approved by the school board and Fulton County Commissioners are presented to and certified by the state department of revenue (DOR). This state certification then gives authority to the tax commissioner for releasing the tax bills.



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

Proviso: The administration requests that any remaining funds as of June 30, 2015 of the additional $50 per pupil allocated to schools at midyear be carried over to the FY2016 budget on July 1, 2015.

District Policies

DC – Annual Operating Budget

Last Reviewed: January 18, 2013

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.

On or before April 30 of each year, the Board of Education may, at a public Board meeting, 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 the unassigned fund balance that targets between one and two months of operating expenditures not to exceed 15% of general fund expenditures. Should the budgeted ending fund balance reserve fall below one month’s operating expenditures, a plan to restore the reserve will be established within the budget process. The Board will be notified immediately if the reserve falls below the targeted range. The status of the System’s cash balances, financial reserves, and designations shall be reported monthly to the Board of Education.

DCH – Periodic Budget Reconciliation

Last Revised: June 12, 2013

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

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

The Superintendent shall present for review and approval by the Board of Education any changes in fund appropriations which are necessitated by changing economic conditions, state funding levels or school system priorities. All encumbrances shall lapse at the end of the fiscal year but, with Board approval, can be re-appropriated in the following fiscal year.

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

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

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

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: March 19, 2010

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

DFAA – Tax Allocation District

Last Reviewed: October 24, 2014

The Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., provides means for the redevelopment of economically and socially depressed areas through the creation of tax allocation districts by political subdivisions (O.C.G.A. § 36-44-8.)The creation of a tax allocation district (TAD) permits the use of actual or anticipated increase in ad valorem tax revenues resulting from redevelopment activities to fund activities in furtherance of that redevelopment. Implicit in this financing method (which involves a commitment of public resources to what

are generally private endeavors) is the expectation that but for the infusion of the public commitment, the increased property tax revenue would not occur.

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

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

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

A. General Policy

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

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

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

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

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

B. General Criteria

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

(a) the identity of the project redevelopment participants;

(b) the affected real property, the property improvements;

(c) redevelopment costs;

(d) the method of financing; and

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

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

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

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

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

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

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

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

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

C. Application for TAD Approval

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

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

(a) Information on the real property comprising the proposed TAD including:

(i) a description of the geographic boundaries of the proposed TAD;

(ii) a description of the real property and property improvements;

(iii) the current fair market value and assessed value of the affected real property improvements

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

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

(d) detailed budgeting and financial information including without limitation

(i)the projected redevelopment costs, including without limitation land, building and soft costs (legal, financial, due diligence costs, etc.) and projected sources of payment of project costs by category and source;

(ii) the method of financing, the projected revenue sources and the projected funding to be received from private investments or sources;

(iii) financial projections supported by documented information, reliable models, and analysis from sources with recognized expertise

(iv) detailed information on the nature and status of participation and financing commitments;

(v) repayment schedule for the financed obligations

(vi) the schedule of projected growth of the property values and tax increment on the property located within the TAD;

(vii) bond information, including without limitation whether bond will be assigned or assignable;

(e) an impact analysis of the proposed redevelopment;

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

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

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

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

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

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

DFB – State Aid

Last Reviewed: March 19, 2010

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: March 22, 2013

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: April 22, 2010

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: April 23, 2010

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

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

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

DFF – Long-Term Financing and Debt Management

Last Reviewed - October 22, 2010

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

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

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

Advantages of a debt policy are as follows:

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

The policy also:

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

1. Conditions for issuing long-term debt

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

- When one-time, non-continuous projects (those not requiring annual appropriations) are desired.

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

2. Conditions for issuing short-term debt

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

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

3. Limitation on long-term debt issuance

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

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

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

4. Sound financing of debt

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

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

5. Debt features

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

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

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

6. Refunding debt

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

7. Debt retirement

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

8. Full disclosure

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

9. Legal compliance

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

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

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

The School System will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations, which are subject to the Rule. As required, the School System will

submit annual financial information to all nationally recognized municipal securities repositories pursuant to the Rule, on a timely basis.

10. Credit ratings

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

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

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

11. Relationship with capital improvement program (CIP)

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

12. Competitive financing

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

13. Using financial specialists

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

14. Delegation and authority

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

DFK – Gifts and Bequests

Last Reviewed: January 21, 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 19, 2010

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: March 22, 2013

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

DI – Accounting and Reporting

Last Reviewed: November 11, 2005

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.

All purchases and all payments must be authorized by the principal.

Management of school funds requires strict compliance with the accounting procedures for local schools.

Each local school which either receives or expends any funds not accounted for in the School System's central offices must maintain an appropriate set of accounting records documenting these transactions.

Each principal shall make a monthly report of all receipts and disbursements to the Superintendent.

DIA – Accounting System

Last Reviewed: August 22, 2014

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 Division, the Georgia Department of Audits and/or other appropriate regulatory agencies.

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

DIBA – Fund Balance

Last Reviewed: May 20, 2011

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: April 22, 2011

The Board of Education shall establish and maintain a property control system for equipment and furniture located in the schools and other areas under the jurisdiction and operation of the Board. The Superintendent shall develop appropriate administrative policies and procedures to implement this policy.

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

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

Last Reviewed: October 24, 2014

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

DID – Audits

Last Reviewed: May 17, 2013

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, Fulton County Board Of Education, and the Audit Committee of the Board.

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, Audit Committee and appropriate management. On a quarterly basis, the director of the internal audit function will present the Audit Committee 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: October 19, 2012

School System personnel who are authorized to travel within the system as part of their assigned duties shall be reimbursed in accordance with policies of the Georgia Board of Education. Reimbursement for expenses incurred by employees for in service work and/or professional conferences shall be made according to the administrative procedures which accompany this policy. Reimbursement for such expenses must have approval of the employee's immediate supervisor and the Superintendent or a designee. The Board of Education may assist in defraying expenses of other persons who devote all or part of their time to educational service for the students of the system.

DJE – Purchasing

Last Reviewed: March 23, 2012

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 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 director of contracting or designee shall enter into purchase agreement(s) for replacement building construction, modification or rehabilitation of system facilities. All purchases shall be strictly in accordance with the policies, rules and regulations of the Fulton County Board of Education, the State Board of Education, and in compliance with federal and Georgia laws. Agreement(s) for services or utilities from government agencies are exempted from the competitive bidding requirements. Legal services, financial advisors and any special consulting services are exempted from the competitive bidding requirements but are required to be recommended by the Superintendent and approved by the Board according to the Approval Limits outlined in the corresponding procedure. All other services will be bid in the same manner as other purchases.

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

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

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

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

DJEI – Vendor Relations/Fair Employment Clause

Last Reviewed: April 22, 2011

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 or age.

DK – Contracts for or on Behalf of Students

Last Reviewed: March 23, 2012

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 accounting procedures established for local schools.
Each principal shall make a monthly report of all receipts and disbursements to the Superintendent or designee(s).
The Superintendent or designee(s) shall develop and maintain the procedures necessary to implement this policy in accordance with any applicable laws.

Student activity funds are budgeted funds and are subject to the procurement process outlined in Policy and Operating Guideline DJE.

DN – Surplus Funds

Last Reviewed: May 21, 2010

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

Local Government Investment Pool

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

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

Other Types of Authorized Investments

· Bonds or obligations of counties, municipalities, school districts or other political subdivisions of the State of Georgia
· Bonds or obligations of the State of Georgia
· Bonds or other obligations of the United States or of subsidiary corporations of the United States Government fully guaranteed by such government

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

DO – Disposal of School Property

Last Reviewed: March 19, 2015

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

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

Disposal of Surplus Real Estate

When the Board of Education determines that any real property is no longer needed for school purposes, it may sell or exchange such property in accordance with the procedures provided in the Official Code of Georgia Annotated 20-2-520.

Exchange of Property

Surplus real estate may be exchanged for real estate or a combination of real estate and other considerations of like or greater value, as determined by appraisals by two professional appraisers who shall make separate reports.

DOP – Employee Pension Fund

Last Reviewed: November 20, 2014

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

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

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

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

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

UAAL be amortized over a closed period that ranges from 10 to 30 years, based on the source of the change. The amortization payment will be calculated as a level dollar amount.

4. In order that the Fulton County Board of Education knows the amount of the ADEC for a fiscal year before the budget for that fiscal year has been finalized, the ADEC will be determined based on an actuarial valuation performed as of June 30th of the calendar year prior to the calendar year in which the fiscal year begins. To illustrate, the June 30, 2014 actuarial valuation will determine the

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

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

District Procedures

DIA – Accounting System

Last Reviewed: February 24, 2009

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

Summary of Accounting Policies

The financial statements of the School System have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The School System applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level provided they do not conflict with or contradict GASB pronouncements.

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

1-A. Reporting Entity

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

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

The School System reports one blended component unit as follows:

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

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

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

These charter schools are considered "*Not for Profit Organizations*" pursuant to Internal Revenue Code Section 501(c) (3).

Because the major portion of the funding for the charter schools comes through the School System, the School System is considered financially accountable for the charter schools. The financial activities of the charter schools have been presented discretely because they provide services to third-parties outside the School System.

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

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

1-B. Basis of Presentation

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

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the School System as a whole. Fiduciary funds are not presented in the government-wide financial statements.

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

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School System's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. Charges to the facilities acquisition and construction function include charges to capital outlay at the fund financial reporting level which do not meet the School System's capitalization policy. The School System does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report tuition, fees and other charges to users of the School System's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the School System. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School System.

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

Major individual governmental funds are reported in separate columns.

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

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

> ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the School System for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

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

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

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

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

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

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

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

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School System are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of

current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

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

The pension trust fund type is accounted for on a flow of economic resources measurement focus on the fund financial reporting level. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., additions) and decreases (i.e., deductions) in net total assets. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

1-D. Basis of Accounting

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

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

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

The State of Georgia reimburses the School System for teachers’ salaries and operating costs through the Quality Basic Education (QBE) Formula Earnings program. State of Georgia law defines the formula driven grant

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

On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days of fiscal year-end).

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

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

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

1-E. Assets, Liabilities, and Fund Equity

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

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the School System. Time deposits are classified as cash and cash equivalent without regard to maturity date. Official Code of Georgia Annotated (OCGA) Section 45-8-14 authorizes the School District to deposit its funds in one or more solvent banks, insured Federal savings and loan associations or insured chartered building and loan associations.

Investments are stated at fair value based on quoted market prices.

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

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or a United States Government agency

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

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

1-E-2 Receivables

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

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4 Consumable Inventories

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

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the fiscal year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable, as this amount is not available for general appropriation.

1-E-6 Capital Assets

General capital assets are those assets that generally result from expenditures in governmental funds. The School System reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the fiscal year. Donated capital assets are recorded at their fair market values as of the date received. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

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

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

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

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

1-E-7 Net Pension Assets

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

1-E-8 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

1-E-9 Accrued Liabilities and Long-term Obligations

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

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

1-E-10 Fund Equity

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

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

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School System or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the School System Board of Education through the approval of a motion. Only, the School System Board of Education also may modify or rescind the commitment.
- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the School System's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the School System Board of Education has authorized the School System's superintendent or designee to assign fund balances.
- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The School System reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

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

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferred amounts (excluding bond issuance costs). Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School System or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position are reported as unrestricted.

1-E-11 Interfund Activity

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

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

Last Reviewed: October 24, 2014

1. Property Control

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

Types of losses may be of three types:

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

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

2. Reporting Losses of Property

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

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

Private schools experiencing a federally funded loss due to theft, vandalism or natural causes should report the

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

3. Replacement of Property

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

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

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

4. Recovery of Property

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

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

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

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

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

Last Reviewed: October 24, 2014

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

A. PROCUREMENT PROCESS

Purchases shall be based on sound business practices and a competitive procurement process when feasible. All purchases shall be based upon acquisition of goods and services best suited to the needs of the System.

B. PURCHASING LIMITS FOR GENERAL PURCHASING ITEMS

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

1) Purchases of item(s) with a total estimated value of $2,500.00 or less shall be made with least expense to the System. One or more oral quotations shall be obtained to determine the best price, which shall be confirmed as a fixed price via a purchase order.

2) Purchase of item(s) with a total estimated value between $2,500.01 and $5,000.00 shall be made on the basis of at least two oral quotes, if obtainable. The best price shall be confirmed as a fixed price via a purchase order.

3) Purchase of item(s) with a total estimated value between $5,000.01 and $10,000.00 shall be made on the basis of two or more written quotations, if obtainable.

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

5) All purchases and contracts for goods and services that exceed $50,000.00 shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive request for proposal process where the best value may be selected, except in those instances specifically approved by the Superintendent or his/her designee when:

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

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

6) A purchasing card system shall be maintained and controlled by the director of contracting. This system shall allow purchases to be made by persons outside of the Contracting Department who have been designated by the director of contracting. Specific limits as to dollar amount per purchase, dollar amount per month and types of products or services to be purchased shall be followed as outlined in the Purchasing Card Program memorandum.

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

8) Instructional materials may be purchased outside the competitive procurement process. Instructional programs and textbooks will be approved in accordance with Board policy ID, curriculum development, delivery and evaluation or approved as a separate request.

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

GDOE approved optional instructional programs, however, will be purchased in accordance with standard purchasing policy.
Instructional material purchased outside the competitive procurement process will be approved by the director of contracting as delegated by the superintendent's cabinet member responsible for the contracting department.

Instructional materials covered by this policy include:

(a) Instructional programs and textbooks

(b) Supplemental materials needed for instruction in the school such as films, slides, video tapes, CDs, computer software, newspapers, library books, reference materials or other instructional material from the publisher, distributor, agent or only known source.

(c) Test and test scoring services of a standardized examination from the publisher or licensed agent.

(d) Membership in various educational or related organizations, agencies or services providing direct benefits to the System.

(e) Instructional material listed on the K-12 Curriculum Supplemental Materials Catalog.

C. PURCHASING LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

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

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

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

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

shall be presented to the Board for information or action based on the value of the contract increase or the revised total contract value.

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

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

1) Contract(s) with a total estimated value of $2,500.00 or less shall be made with least expense to System. One or more oral quotations shall be obtained to determine the best price, which shall be confirmed as a fixed price via a purchase order.

2) Contract(s) with a total estimated value between $2,500.01 and $5,000.00 shall be made on the basis of at least two oral quotes, if obtainable. The best price shall be confirmed as a fixed price via a purchase order.

3) Contract(s) with a total estimated value between $5,000.01 and $25,000.00 shall be made on the basis of two written quotes, if obtainable.

4) Contract(s) with a total estimated value between $25,000.01 and $50,000.00 shall be made on the basis of two sealed quotes and shall require verification of insurance, prior to contract award.

5) Contract(s) with a total estimated value between $50,000.01 and $99,999.99 shall be made on the basis of three sealed quotes and shall require verification of insurance, payment and performance bonds prior to contract award.

6) All contracts with an estimated cost of $100,000.00 or greater shall be awarded through a written competitive sealed bid process to the lowest responsible, responsive bidder or through a competitive request for proposal process where the best value may be selected, as required by O.C.G.A. 36-91-20.

D. APPROVAL LIMITS FOR GENERAL PURCHASING ITEMS

1) Purchases from budgeted funds in the amount of $10,000.00 or less for any item or group of similar items may be made by the director of contracting or designee(s).

2) Purchases from budgeted funds for items with a value greater than $10,000.00 but less than $50,000.00 shall be made by the director of contracting upon approval of the Superintendent's Cabinet member responsible for the contracting department.

3) Purchases with a value greater than $49,999.99 but less than $100,000.00 shall also have the approval of the Superintendent.

4) Purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase.

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

E. APPROVAL LIMITS FOR CONSTRUCTION AND FACILITIES PROJECTS

1) Purchases from budgeted funds in the amount of $25,000.00 or less for any item or group of similar items may be made by the director of capital program management.

2) Purchases from budgeted funds for items with a value greater than $25,000.00 but less than $50,000.00 shall be made by the director of capital program management upon approval of the Superintendent's Cabinet member responsible for construction and facilities.

3) Purchases with a value greater than $49,999.99, but less than $100,000.00 shall also have the approval of the Superintendent.

4) Purchases from budgeted funds at or above $100,000.00 shall have the approval of the Board prior to purchase.

5.) All approval limits under this section shall be interpreted as inclusive of applied contingency amounts.

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

F. SOLE SOURCE PURCHASES

Purchases from only known source or sole distributor may be made within approval limits provided a reasonable and diligent search has been made for other possible suppliers or other appropriate information has been obtained to document the matter. Sole source purchases of $100,000.00 or more are subject to School Board approval prior to purchase. The documentation of the need for the sole source purchase will be provided prior to School Board approval of the purchase.

G. CONTRACT REQUIREMENTS

1) Each individual or entity that submits a bid or a response to a solicitation for a construction project shall receive a copy of the Fulton County School System prequalification criteria.

2) When a particular brand or model is specified in a solicitation, vendors shall be allowed to bid or quote a similar product as long as it is fully compatible and of equal or better quality.

3) The right to award or reject all bids or proposals, or to reject and award based on an individual item or combined item basis, whichever is in the best interest of the District, shall be reserved.

4) The final determination of goods or services to be acquired shall be the responsibility of the Superintendent or his designee.

5) Contractors shall be required to provide proof of appropriate insurance. Construction contractors shall also be required to provide bonding at the limits prescribed under Georgia law.

6) Vendors/contractors who participate in the sealed bid or sealed proposal process shall have an opportunity to protest selections. Vendors shall then have three working days from the time the protestable action is known, or should be known, to file a written protest with the director of contracting or designee(s). Any written protest received from a vendor/contractor shall be responded to in writing within five business days of the receipt date of the protest. The protest may be appealed to the Superintendent or designee three days following the mailing of the decision of the director of contracting or designee(s). The Superintendent or designee shall render a decision within five business days of the receipt of the appeal and that decision shall be final.

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

H. CONFLICT OF INTEREST

Except as otherwise provided by general law, no elected official, appointed officer or employee of the Board or any office, department or agency thereof shall knowingly:

1) Engage in any business or transaction with, or have a financial or other personal interest, direct or indirect, in the affairs of the System, except through a procedure employing sealed bids. In a case where there are fewer than three sources for required supplies or equipment within the county, a Board member may sell such items to the System, provided that purchases of supplies or equipment from board members over $10,000.00 are approved by the Board in a public meeting.

2) Engage in or accept private employment or render services for private interests when such employment or service is in conflict with the proper discharge of his/her official duties or would tend to impair his/her independence of judgment or action in the performance of his/her official duties.

3) Use information concerning the property, government or affairs of the System or any office, department or agency to advance the financial or other private interest of himself/herself or others.

4) Represent private interest in any action or proceeding against the System or any other office, department or agency thereof.

5) Vote or otherwise participate in the negotiation or the making of any contract with any business or entity in which he/she has a financial interest.

I. UNAUTHORIZED PURCHASES

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

J. DESIGNATION OF CHRONIC OR SEVERE NON-RESPONSIBILITY

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

1) Has been convicted at any time under any state or federal statute of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, antitrust or any other offenses indicating a lack of business integrity or business honesty which currently and directly affects its responsibility as a vendor with the System.

2) Has willfully failed to perform without good cause in accordance with the terms and conditions of one or more contracts, or has a recent record of such conduct, with the System.

3) A recent record of documented unsatisfactory performance of contract(s) with the System or other business entity.

4) Has submitted any false certification, bond, license, insurance information or any other required contract documentation to the System.

5) Has committed any other action of a serious or compelling nature that directly and significantly impacts the operation of the System.

6) Has failed to cooperate with a System investigation.

A bidder, vendor, or contractor includes, but is not limited to, any corporation, partnership, association, sole proprietorship or other business entity, as well as, the owner(s), officer(s), principal(s) or other individuals having a controlling interest in the business entity submitting the bid or proposal to the System. Notice of vendor's/contractor's status shall be issued by the director of the contracting department in writing to the vendor. Prior written approval shall be provided by the cabinet member responsible for the contracting department. The amount of time for which a vendor is determined to be chronically or severely non-responsible is left to the sound discretion of the Superintendent or designee responsible for the contracting department, but such period of time shall not exceed two (2) years.
The protest process for the non-responsible vendor is the same as set forth in Section E. (7) of this procedure.

K. IMPLEMENTING REGULATIONS

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

L. CONFORMANCE WITH OTHER LAWS:

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

Fulton County Schools

Where Students Come First

Chart of Accounts





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

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

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

Governmental Funds			
Code	**Description**	**Code**	**Description**
100	**General Fund** A governmental fund type used to account for all financial resources of the LUA except those required to be accounted for in another fund. In addition to the Regular QBE Allotment Sheet grants, the following State funded grants should be included in the General Fund, using the appropriate Program Code:	400	**Schoolwide Schools** Schoolwide School Fund
200	**Debt Service Fund** A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agents fees.	402	**Title I**
300	**Capital Projects Fund** A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds). The most common source of revenue in this fund is the sale of bonds. A sub-fund should be used for each capital project.	404	**Special Education**
370	**Capital Outlay** - Exceptional Growth	406	**Vocational Education**-Federal Funded
380	**Capital Outlay** - School Renovation (Federal)	414	**TITLE II**
390	**ARRA** - Impact Aid (Section 8007) CFDA 84.404A. These funds are both competitive and formula grants for those districts that currently receive impact aid funds.	416	**RACE TO THE TOP GRANT** Race to the Top Grants CFDA 84.395.
430	**CHARTER SCHOOLS-FEDERAL**	432	**EDUCATION OF HOMELESS CHILDREN**
478	**USDA – FRESH FRUITS AND VEGETABLE PROGRAM** This program is designed to set aside some time outside of lunch/breakfast to serve fruits and vegetables to students only.	560	**PRE-KINDERGARTEN (LOTTERY)**
599	**CHARTER SCHOOLS (START UP)** This special revenue fund is for recording the activity of Start up charter schools so that they are included in the financial statements of the school district as a blended component unit.		

Proprietary Funds			
600	**School Nutrition Service Fund**	693	**Enterprise Fund** A proprietary fund type used to account for operations which are financed and operated in a manner similar to private business enterprises. The costs (expenses including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds also are used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred and net income if appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples might include a bookstore operation, an athletic stadium operation, a community swimming pool operation, or after school child care operation.
690	**Internal Service Fund** A proprietary fund type used to account for the operation of organizational units within the LUA and to LUA functions which provide goods or services to other LUAs, or to other governmental units on a cost-reimbursable basis. Examples may be central warehousing and purchasing, central data processing, and central printing and duplication operations.		
Fiduciary Funds			
700	**Trust And Agency Funds** A fiduciary fund type used to account for assets held by an LUA in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust funds would include non-expendable trust funds, expendable trust funds, and pension trust funds. Fiduciary funds may include funds for a parent-teacher organization or a teacher organization. This fund type includes the following sub-classifications.	720	**Nonexpendable Trust Funds** Account for assets held by an LUA in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.
705	**Principal Accounts-Activity Funds** Agency funds maintained by individual schools. Examples include student clubs and organizations.	725	**Principal Accounts-Nonexpendable Trust Funds** Account for assets held by an individual School in a trustee capacity, where only the earnings on principal may be expended and the principal must remain intact.
710	**Expendable Trust Funds** Account for assets held by an LUA in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.	730	**Pension Trust Funds** Account for pension assets held by an LUA in a trustee capacity.
715	**Principal Accounts-Trust Funds** Account for assets held by an individual School in a trustee capacity, where both the principal and earnings on principal may be expended for purposes specified in the trust agreement.	740	**Agency Funds** Account for assets held by an LUA in an agent capacity. Agency funds are custodial in nature, i.e., assets equal liabilities; therefore, they serve generally as clearing accounts.
Entity Wide- Governmental Funds			
800	**General Fixed Assets Account Group** Account groups to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. General fixed assets include sites, site improvements, building and building improvements, and machinery and equipment.	900	**General Long-Term Debt - Governmental Funds** Account groups to record the principal amount of all long-term liabilities excluding those of the proprietary funds or fiduciary funds. The long-term liabilities include general obligation bonds, capitalized lease obligations, installment sales agreements, legal judgments, special assessments payable to cities or other governmental units, unfunded pension liabilities, and notes and warrants which are not due within one year.

801	**Capital Assets – Governmental Funds** Fund used to record the cost of all property, plant and equipment other than those accounted for in the proprietary funds or fiduciary funds. Capital Assets include sites, site improvements, building and building improvements, and machinery and equipment. Includes all Governmental Funds

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

Local Sources					
Code	**Description**	**Code**	**Description**	**Code**	**Description**
1110	**AD VALOREM TAXES** Tangible and intangible taxes received for school purposes by a city or county, based on mileage rate established by the local board.	1120	**LOCAL OPTION SALES TAX** Taxes assessed by a unit other than a LUA upon the sales and consumption of goods and	1121	**Other Sales Taxes** Other Sales Taxes - Real Estate Transfer Taxes (RETT) and Intangible Recording Taxes. The RETT no longer a requirement to prorate these taxes between the General Fund and the Debt Service Funds. Intangible Recording Taxes have been recorded in Source 1110 in the past, but it is more properly classified as a sales tax.
1130	**SPECIAL PURPOSE LOCAL OPTION SALES TAX**	1190	**OTHER TAXES** Other forms of taxes collected by a city or county government and transferred to the LUA, including railroad car taxes and in lieu of taxes money received from the TVA through the Georgia Department of Revenue. There is no longer a requirement to prorate these taxes between the General Fund		
1170	**APPROPRIATION FROM CITY OR COUNTY** Revenue received by a city or county government and transferred to the LUA.			1191	**TITLE AD VALOREM TAX (TAVT)** Title Ad Valorem Tax-replacement of the Birthday Tax on Vehicles.
1192	**AD VALOREM TAXES CONTRA ACCOUNT FOR TAX COLLECTION FEE** Ad Valorem Taxes Contra Account for Tax Collection Fee.	1310	**TUITION FROM INDIVIDUALS**		
1350	**SUMMER SCHOOL TUITION**				
1400	**TRANSPORTATION FEES** Revenue from individuals, welfare agencies, privates sources, or other school districts and government sources for transporting students to and from schools and school activities	1500	**INVESTMENT INCOME** Interest or dividends earned on investments or deposits. Also included are gains/losses realized from changes in the fair value of investments. GASBS Statement 31 requires that all investment income, including changes in fair value of investments, be reported as revenue in the operating statement. The changes in fair value for the Georgia Extended Asset Pool would be recorded here.		
1611	**STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS** Funds received from students daily, weekly, or monthly for paid and reduced price meals.	1621	**SUPPLEMENTAL SALES- BREAKFAST AND LUNCH PROGRAMS** Funds received from students and adults for food sold a la carte		
1622	**ADULT SALES-BREAKFAST AND LUNCH PROGRAMS** Funds received from adults for meals.	1700	**STUDENT ACTIVITIES - CENTRALIZED** Revenue from school sponsored activities which are recorded in the central accounting records. This revenue could include gate receipts, bookstore sales, student membership dues and fees, and other student activity income.		

1800	**COMMUNITY SERVICE ACTIVITIES** Revenue from community service activities operated by an LUA. For example, fees from swimming pools, child care programs, and recreation programs.	*1910*	**RENTAL OF PROPERTY** Revenue from the rental of either real or personal property owned by the school district.
1920	**CONTRIBUTIONS FROM PRIVATE SOURCES** Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.	1930	**GAIN (LOSS) ON SALE OF FIXED ASSETS (PROPRIETARY FUND TYPES ONLY)** The amount of revenue over the book value of the fixed assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value).
1940	**Textbook Sales** Revenue from the sale of used textbooks.	1950	**SERVICES PROVIDED OTHER LUAs OR OTHER GOVERNMENTAL UNITS** Revenue from services provided other than for tuition. These services could include transportation, data processing, purchasing, maintenance, cleaning, consulting and guidance. This account also includes revenue from sales to LUAs.
1960	**COST OF SALES (Contra to account 1950)** Cost of goods purchased for resale.	1970	**Operating Revenues** Funds received for goods and services provided within the LUA or other user fees generated through an Internal Service or Enterprise Fund. Examples are sales and user charges for central warehousing and purchasing, central data processing, and central and duplication operations.
1990	**FEDERAL INDIRECT COST REIMBURSEMENT** Reimbursement from federal programs with an approved indirect cost rate. The offsetting expenditure will be recorded in the appropriate funds in account 2300-880.	1995	**OTHER LOCAL REVENUES** Revenue from local sources not otherwise classified.

State Sources

3120	**TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS)** Total QBE Program grant amounts, including Local Fair Share (except categorical grants). The net of accounts 3120, 3121, 3122, 3123, 3124, 3125 and 3140 will equal QBE state revenue. Revenue source code 3120 is further identified as revenue for the salary portion of QBE program allotments.	3122	**QBE ALLOTMENT (OPERATING COSTS)** Revenue identified as the operating cost portion of QBE program allotments.	3124	**QBE Contra Account - Austerity Reduction** Debit entry for Austerity reduction
				3200	**EQUALIZATION (PARITY)** Revenue to equalize local monies raised per student statewide.
		3140	**QBE CONTRA ACCOUNT (DEBIT)** Debit entry for total QBE program grant local fair share only.		
				3300	**GRANTS FROM K-12 LOTTERY** Amounts received to fund programs supported by lottery proceeds.
3125	**TOTAL STATE CATEGORICAL GRANTS** Total QBE categorical grants, including Transportation, Middle School Incentive, Special Instructional Assistance, Sparsity, etc.	3400	**GRANTS FROM PRE-K LOTTERY** Amounts received to fund programs supported by lottery proceeds.	3510	**SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)** State School Nutrition Service Program grants. (Federal grants are recorded in 4510 and 4511)

3600	**CAPITAL OUTLAY GRANTS** Entitlement for acquisition, construction, and improvement of educational facilities. Georgia State Finance and Investment Commission (GSFIC) grants are reported in this account.	3800	**OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION** Other grants from the GA DOE not classified elsewhere.	3911	**On Behalf Payments - Health Insurance** Payments made by a state to the Department of Community Health for the benefit of the school district employees. Fund 100 only.
3912	**On Behalf Payments - Teachers** Retirement Payments made by a state to the Teachers Retirement System for the benefit of the school district employees. Fund 100 only.	3913	**ON BEHALF PAYMENTS – PUBLIC SCHOOL** Retirement Payments made by a state to the Public School Employees Retirement System for the benefit of the school district employees. Fund 100 only.	3995	**FUNDS FROM OTHER STATE AGENCIES** Revenues from state agencies other than GA DOE.

Federal Sources

4300	**CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT** Grants received directly from agencies of the federal government, such as the Department of Agriculture, Energy, Defense or Education.	4510	**CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)** Federal Child Nutrition Program grants, including student lunch reimbursements. (State grant is recorded in 3510).
4511	**CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS- BREAKFAST PROGRAM)** Federal Child Nutrition Program grants received from GDOE only. (State grant is recorded in 3510).	4512	**CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FEDERAL GRANTS** Federal funds received from the Office of School Readiness for the Child and Adult Care Food Program.
4513	**FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS**	4520	**OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION** Federal grants received through GDOE not classified elsewhere.
4521	**Other Federal Grants Through the Georgia Department of Education - ARRA** ARRA grants through GADOE	4530	**ALL OTHER FEDERAL GRANTS** Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.
4531	**Other Federal Grants - ARRA** Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency	4820	**IMPACT AID - MAINTENANCE AND OPERATION (PL 81-874)** School assistance in federally affected areas - M & O.
4821	**Emergency Impact Aid** Funds to assist school districts and schools in meeting the educational needs of students displaced by Hurricanes Katrina and Rita	4822	**ARRA - Impact Aid Construction Funds** Only to be used for Impact Aid Construction Funds received directly by the district
4830	**REVENUE IN LIEU OF TAXES** Commitments or payments made from general revenues by the federal government to the LUA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LUA on the same basis as privately owned property or other tax base.	4900	**REVENUES ATTRIBUTABLE TO USDA COMMODITIES** Revenue recorded to represent the value of USDA foods received.

4995	**REVENUE FROM FEDERAL SOURCES OTHERWISE CLASSIFIED** Revenue from other federal sources not otherwise classified.				
Other Financing Sources					
5100	**Issuance of Bonds** Capital Projects Fund receipts from the sale of general obligation bonds recorded at the face amount of the bonds (par value).	5120	**Premium or Discount on Issuance of Bonds** Proceeds from that portion of the sales price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using the expense account 834 or revenue account 6200.	5130	**Accrued Interest on Issuance of Bonds** Proceeds from that portion of the sales price of bonds that is for accrued interest. Often bonds are not sold on face date (usually the first of the month) of the bonds. The buyer must purchase the interest and this is called the Accrued Interest.
5200	**OPERATING TRANSFERS FROM OTHER FUNDS** Amounts transferred from another fund. The offsetting transaction will be recorded in 5000-930 in the fund from which the transfer is made.	5300	**SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS** Only proceeds from the sale of school property or compensation for the loss of fixed assets. Proceeds from sales other than land, buildings, and equipment should be recorded in account 1995.	5500	**Capital Lease Proceeds** Proceeds from capital leases. Used in preparing financial statements in accordance with GASBS 34.
5600	**Other Long Term Debt Proceeds** Proceeds from other long- term debt instruments not captured in the preceding codes (e.g. certificates of obligations, certificates of participations, Installment Sales Agreements).			5995	**OTHER SOURCE** Any other source of funds not otherwise classified elsewhere.
Other Items					
6100	**Capital Contributions** Capital Assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.	6200	**Amortization of Premium on Issuance of Bonds** Credit entries associated with amortization of debt premiums in connection with the issuance of debt. The account is used in Proprietary and Fiduciary funds only.		
6300	**SPECIAL ITEMS** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. These include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.				
6400	**EXTRAORDINARY ITEMS** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration that are both unusual in nature and infrequent in occurrence. These include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover the costs related to an environmental disaster; or large bequest to a small government by a private citizen.				

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

Function					
Code	**Description**	**Code**	**Description**	**Code**	**Description**
1000	**INSTRUCTION** Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable to this function for expenditure control purposes.	2100	**PUPIL SERVICES** Activities designed to assess and improve the well- being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.	2210	**IMPROVEMENT OF INSTRUCTIONAL SERVICES** Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.
2220	**EDUCATIONAL MEDIA SERVICES** Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.	2230	**FEDERAL GRANT ADMINISTRATION** Activities concerned with the demands of Federal Programs grant management. Federal indirect Cost Charges should continue to be charged to 2300-880		
		2300	**GENERAL ADMINISTRATION** Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.		
2400	**SCHOOL ADMINISTRATION** Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.	2500	**SUPPORT SERVICES- BUSINESS** Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.		
2600	**MAINTENANCE AND OPERATION OF PLANT SERVICES** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.	2700	**STUDENT TRANSPORTATION SERVICE** Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.		

2800	**SUPPORT SERVICES - CENTRAL** Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.	2900	**OTHER SUPPORT SERVICES** All other support services not properly classified elsewhere in the 2000 series.	3100	**SCHOOL NUTRITION PROGRAM** Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
3200	**ENTERPRISE OPERATIONS** Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.	3300	**COMMUNITY SERVICES OPERATIONS** Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.	4000	**FACILITIES ACQUISITION AND CONSTRUCTION SERVICES** Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.
5000	**OTHER OUTLAYS** Outlays which cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.		5100	**DEBT SERVICE** Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.	

OBJECT

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

Personal Services- Salaries					
Code	**Description**	**Code**	**Description**	**Code**	**Description**
110	**TEACHERS** The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.	111	**SCHOOL BOARD MEMBERS SALARIES** The compensation paid to the members of the local board, if paid through payroll.	112	**PREKINDERGARTEN TEACHER** The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.
113	**SUBSTITUTE** Serves as temporary replacement on a daily basis for any certified employee.	114	**SUBSTITUTE** Serves as temporary replacement on a daily basis for any non certified/classified employee.	115	**EXTENDED DAY - TEACHERS** Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.
116	**PROFESSIONAL DEVELOPMENT STIPENDS** Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.			117	**EXTENDED YEAR** Additional time worked beyond the regular 190- day contract period.
118	**ART,MUSIC,PE** SALARIES PAID FOR ART, MUSIC, FOREIGN LANGUAGE, PE SPECIALIST			120	**SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR** Contract salary of superintendent, RESA Director or AVTs Director. No other positions may be included in this object.
121	**DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT** Administrative officer who assists the chief executive officer of the school system.			130	**PRINCIPAL**
131	**ASSISTANT PRINCIPAL**			140	**AIDES AND PARAPROFESSIONALS** Salaries of aides and paraprofessionals who assist in the classrooms or media centers.
141	**SALARY OF SECRETARIAL STAFF** Salary of Secretarial Staff- (Account added for indirect cost calculation application).			142	**SALARY OF CLERICAL STAFF**
143	**RESEARCH PERSONNEL** Manages or is otherwise employed in any aspect of program research.			145	**INTERPRETER** Interprets spoken communication for hearing-impaired students.
146	**ATHLETICS PERSONNEL** Serves as or supports the system or school athletic program. Manages and directs the athletics/sports program for the school system.			148	**ACCOUN TANT**
161	**TECHNOLOGY SPECIALIST** Assists teachers with incorporating various types of technology into the instructional program. Use function 2210 only if using job code 643 (Technology Director). Use function 1000 with job code 445.			163	**SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN** Registered nurse who coordinates health care services and health education services among students, families and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.

164	**PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST** Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently.	165	**LIBRARIAN/MEDIA SPECIALIST** Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.
171	**TEACHER SUPPORT SPECIALIST/DIAGNOSTIC/AUDIOLOGI** Assists teachers with diagnosing students' learning problems and implementing instructional learning strategies. Provides diagnostic, evaluative, and support services for students with hearing impairments.	172	**ELEMENTARY COUNSELOR** Counselor of students in grades P through 5.
173	**SECONDARY COUNSELOR** Counselor of students in grades 6 through 12.	174	**SCHOOL PSYCHOLOGIST** Psychologist who measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.
176	**SCHOOL SOCIAL WORKER** Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	177	**FAMILY SERVICES/PARENT COORDINATOR** Supports the student, family, and school in the coordination and delivery of collaborative based community services.
178	**GRADUATION COACH** Graduation Coaches 7044.	180	**BUS DRIVERS** Salaries of full and part-time bus drivers.
181	**MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT** Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation-related activities; includes bus monitors. Supports the campus security officer. Manages or is otherwise employed in warehousing and distribution.	184	**SCHOOL NUTRITION PROGRAM CAFETERIA** Salaries of cafeteria managers, assistant managers, cafeteria workers or cashiers.
186	**CUSTODIAL PERSONNEL** Responsible for the overall cleaning of the facility.		
190	**OTHER MANAGEMENT PERSONNEL** Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food Service Administrator, Social Services Case Manager.		
191	**OTHER ADMINISTRATIVE PERSONNEL** Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel - Instructional Services, Psycho-Educational Special Education Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor(School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.		
195	**TERMINAL LEAVE PAYMENTS** Salary payments made to separating employees for terminal benefits and/or unused leave (terminal leave)		
196	**RETIREMENT INCENTIVE PAYMENTS** Incentive payments made to employees to encourage then to retire. These payments can not be charged to a federal grant per OMB A-87. These payments shall be allocated to the federal grants through indirect costs. These expenditures must be charged to the General Fund		
199	**OTHER SALARIES AND COMPENSATION** Salaries associated with job codes and duties not classified elsewhere.		

Personal Services-Benefits					
200	**EMPLOYEE BENEFITS** Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.			210	**State Health Insurance** Employer Share of State Health Insurance paid on behalf of the employee.
				220	**FICA** Employer Share of FICA paid on behalf of employee.
230	**Teachers Retirement System** Employer share of TRS paid on behalf of employee.	240	**Employees Retirement System** Employer share of ERS paid on behalf of employee.	250	**Unemployment Compensation** Employer payment of Unemployment Insurance paid on behalf of employee.
260	**Workmen Compensation** Employer payment of Workmen Compensation premiums paid on behalf of employee.	270	**On Behalf Payments** Payments made by the state of other governments on behalf of the school district that benefit active employees of the school district. An equal revenue amount should be recorded in revenue source codes 3911, 3912, 3913	280	**Benefit in Lieu of Social Security** Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.
290	**OTHER EMPLOYEE BENEFITS** Other Employee Benefits paid by employer on behalf of employee.				
Purchased Professional & Technical Services					
300	**PURCHASED PROFESSIONAL AND TECHNICAL SERVICES** Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.			311	**SCHOOL BOARD MEMBERS PER DIEM** The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).
321	**CONTRACTED SERVICE- NURSING SERVICES**				
332	**DRUG AND ALCOHOL TESTING, Fingerprinting** Expenditures for fingerprinting and drug/alcohol testing. Does not include physicals.	334	**BUS DRIVER PHYSICALS** Expenditures for bus driver's physicals. Does not include drug and or alcohol testing.	340	**Professional Legal Services** Payments made to lawyers and attorneys, including retainer fees for services to be rendered.
		361	**Per Diem and Fees** Compensation on an hourly or daily fee basis for which the employer makes no payroll deduction. All employees are required to be compensated through payroll.	362	**Per Diem and Fees - Expenses** Reimbursable costs such as travel, postage, telephone, etc. in connection with services rendered on a per diem basis.

Purchased Property Services					
410	**WATER, SEWER AND CLEANING SERVICES** Expenditures for services other than energy services supplied by public or private organizations. Examples are water and sewer services, purchased cleaning services, garbage services, and pest control services and grounds maintenance.	430	**REPAIR AND MAINTENANCE SERVICES** Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).	432	**REPAIR AND MAINTENANCE SERVICES -Technology Related** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. Personal computers and servers, main frames...)
				443	**RENTAL OF COMPUTER EQUIPMENT** Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.
441	**RENTAL OF LAND OR BUILDINGS** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.	442	**RENTAL OF EQUIPMENT AND VEHICLES** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.	444	**OTHER RENTALS** Expenditures for other rentals not classifiable under object 441 or 443.
				490	**OTHER PURCHASED PROPERTY SERVICES** Expenditures for other property services which are not classifiable to one of the objects described above.
Other Purchased Services					
511	**STUDENT TRANSPORTATION PURCHASED FROM ANOTHER LUA WITHIN** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for rental of buses that are operated by school district personnel are recorded not here but under object 442. (used only with function 2700)			519	**STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCES** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (used only with function 2700)
520	**INSURANCE (OTHER THAN EMPLOYEE BENEFITS)** Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.			530	**COMMUNICATION** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage and fax services.
561	**TUITION TO OTHER GEORGIA LUAs** Expenditures for tuition to other LUAs outside Georgia. LUAs within the state of Georgia.	570	**FOOD SERVICE MANAGEMENT** Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with food service operation. Direct expenditure by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)	580	**TRAVEL - EMPLOYEES** Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300. Travel for Board members should be included here if their salary is recorded in object 111.

585	**TRAVEL - SCHOOL BOARD MEMBERS** Expenditures for transportation, meals, hotel and other travel-related expenses for board members, not classified as employees. If the board members are paid through salary object code 111, then the board member travel must be paid against object 580.	591	**COMMODITY HAULING (OUTSIDE CONTRACTS)** Expenditures to haul USDA commodities for use in the School Food Service Program or other feeding programs sponsored by the LUA such as the Child Care Food Program.
593	**PAYMENTS FOR PASS THROUGH FUNDS** Payments made by the school district to other entities for pass-through funds when the district is acting as the fiscal agent or grantor.	594	**PAYMENTS FOR CHARTER SCHOOLS** Payments made by the school district to charter schools for their portion of state and local funds.
595	**OTHER PURCHASED SERVICES** Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.	596	**RESIDENTIAL FACILITIES** Residential Facilities
Supplies			
610	**SUPPLIES** All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.	611	**SUPPLIES-TECHNOLOGY RELATED** Technology related supplies including supplies that are typically used in conjunction with technology related hardware or software.
612	**COMPUTER SOFTWARE** Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.	615	**EXPENDABLE EQUIPMENT** Items purchased with a per-unit cost of less than $5000, which might otherwise be classified as "equipment" rather than "supplies". Examples:calculators, chairs, tables,projectors,video-cassette recorders,etc. An inventory of these items should be maintained for control purposes.
616	**EXPENDABLE COMPUTER EQUIPMENT** Items purchased with a per- unit cost of less than $5000, which might otherwise be classified as "equipment" rather than "supplies.' Examples: Printers, Disk Drives, etc..	620	**ENERGY** Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.
630	**PURCHASED FOOD** Food purchased for use the School Nutrition Program.	635	**FOOD ACQUISITIONS- USDA** The Value of donated commodities received from the USDA.
641	**TEXTBOOKS** Expenditures for the purchase of textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.	642	**BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS** Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.

Property					
710	**LAND ACQUISITION AND DEVELOPMENT** Expenditures for the purchase or acquisition of land and the improvements thereon.	715	**LAND IMPROVEMENTS** Expenditures for improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks (not a part of building service systems).	720	**BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN** Expenditures for acquiring existing buildings and for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. Buildings built and alterations performed by the LUA's own staff are charged to objects 190, 200, 610 and 730 as appropriate.
730	**PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU** Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be $5,000 or more per unit. b. The life expectancy must be more than one year.	732	**PURCHASE OR LEASE-PURCHASE OF BUSES** Expenditures for purchase or lease-purchase of buses to transport students are recorded under this code	734	**PURCHASE OR LEASE-PURCHASE OF COMPUTERS** Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the two criteria noted in object 730.
735	**PURCHASE OF SOFTWARE TO BE CAPITALIZED** Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.	740	**DEPRECIATION EXPENSE-LAND IMPROVEMENTS** The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	742	**DEPRECIATION EXPENSE-BUILDINGS** The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.
744	**DEPRECIATION EXPENSE-EQUIPMENT** The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	746	**DEPRECIATION EXPENSE-BUSES** The portion of the cost of busses which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	748	**DEPRECIATION EXPENSE-COMPUTERS** The portion of the cost of computers which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

750	**PURHCASE OF INFRASTRUCTURE** Expenditures for the purchase/installation of infrastructure assets. These items include water/sewer systems, roads, bridges, and other capital items that have significantly longer useful lives than other assets.	781	**AMORTIZATION EXPENSE- INTANGIBLE ASSETS** The portion of the cost of an intangible asset which is charged as an expense during a particular period. In accounting for amortization, the cost of an intangible asset is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Other Objects

810	**DUES AND FEES** Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).	812	**RESA FEES** RESA Membership fees should be charged to function 2900. Other RESA Contracts should be charged to appropriate Function. Repairs and Maintenance Contracts can be charged to Object 430.	830	**INTEREST** Expenditures for interest on notes payable or bonds.
831	**REDEMPTION OF PRINCIPAL** Expenditures to retire bonds (including current and advance refunding) and long-term loans.	833	**AMORTIZATION OF BOND ISSUANCE AND OTHER RELATED COSTS** Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. Also used on the Entity Wide statements.	834	**AMORTIZATION OF PREMIUM AND DISCOUNT ON ISSUANCE OF BONDS** Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only and also on the Entity Wide Statements. An additional revenue account 6200 has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain sates (or where only credits may reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount
880	**FEDERAL INDIRECT COST CHARGES** Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.	881	**SCHOOLWIDE SCHOOLS** Use to allocate costs from Fund 400 to participating federal grants. The systemwide total for Object 881 should always have a zero balance.	890	**OTHER EXPENDITURES** Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed 10% of that function total.

Other Uses					
930	**OPERATING TRANSFERS TO OTHER FUNDS** Amounts transferred to another fund. The offsetting transaction will be recorded in Revenue Source 5200 in the fund to which the transfer is made.	950	**SPECIAL ITEMS** Used to classify items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. Examples would include sales of certain government capital assets; significant forgiveness of debt.	960	**EXTRAORDINARY ITEMS** Used to classify items in accordance with APB Opinion No. 30. Included are transactions or events that are both unusual in nature and infrequent in occurrence. Examples would include the significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; costs related to an environmental disaster.
900	**OTHER USES** Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.				

Fulton County Schools

Where Students Come First

FINANCIAL SECTION
FY2016





Fulton County Schools

Where Students Come First

Revenue Summary





The Fulton County School System (FCSS) 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 FCSS for FY16.

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 FCSS, then set a millage rate. Homeowners pay the millage rate per every $1,000 of assessed base value. For FY16, the FCSS millage rate is 18.502 for Maintenance and Operations.

In FY16, property taxes will account for approximately 52% of the school district's revenues. The preliminary 2015-2016 fiscal year estimate of the local tax digest revenues is based on information available as of January 2015. Since no accurate and reliable data exists yet from the tax officials, the FY16 property tax revenues are based on the FCSS Budget Department best educated preliminary forecast.

Other Local Revenues

In FY16, other local funds that Fulton County School System expects to receive will generate approximately 7% of revenues. This money is received from interest on investments, tuition revenues (summer school, out-of-district tuition), facility rentals, field trips, sale of vehicles, contributions/ donations, etc.

State Revenues

The State of Georgia contributes almost 32% 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 two times per year (October and March) and reported to the State 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 the purpose of 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 by the Fulton County Personnel Department and will therefore vary for each school system.

For the current fiscal year, these amounts are:

State Base Amount = $2,443.99

T & E Percentage = 38.5443%



QBE Programs and Weights

Program Description	Program Weight
EARLY INTERVENTION	
Kindergarten	2.0382
Grades 1 - 3	1.7955
Grades 4 - 5	1.7892
REGULAR EDUCATION	
Kindergarten	1.6532
Grades 1 - 3	1.2859
Grades 4 - 5	1.0358
Grades 6 - 8	1.0281
Grades 9 - 12	1.0000
Vocational Lab 9 - 12	1.1907
MIDDLE GRADES 6 – 8	1.1317
REMEDIAL EDUCATION	
Grades 9 - 12	1.3099
SPECIAL EDUCATION	
Category I	2.3828
Category II	2.7933
Category III	3.5559
Category IV	5.7624
Category V	2.4532
TAG	1.6609
ESOL	2.5096
ALTERNATIVE EDUCATION	1.4727

Other State Revenues

Other State Revenues include State Department of Education grants (Career Technology, Charter Schools - Facilities, Residential Treatment Centers, Pre-School Handicapped State grant, etc.) and any other state revenues (non-QBE) received through General Fund.

Federal Revenues

Federal Revenues include JROTC funding, federal categorical grants such as all Title Grants (Title I, Title III, Title IV, Title V and Title VIB), and federal meal reimbursement. Direct federal grants account for approximately 6% of revenues.

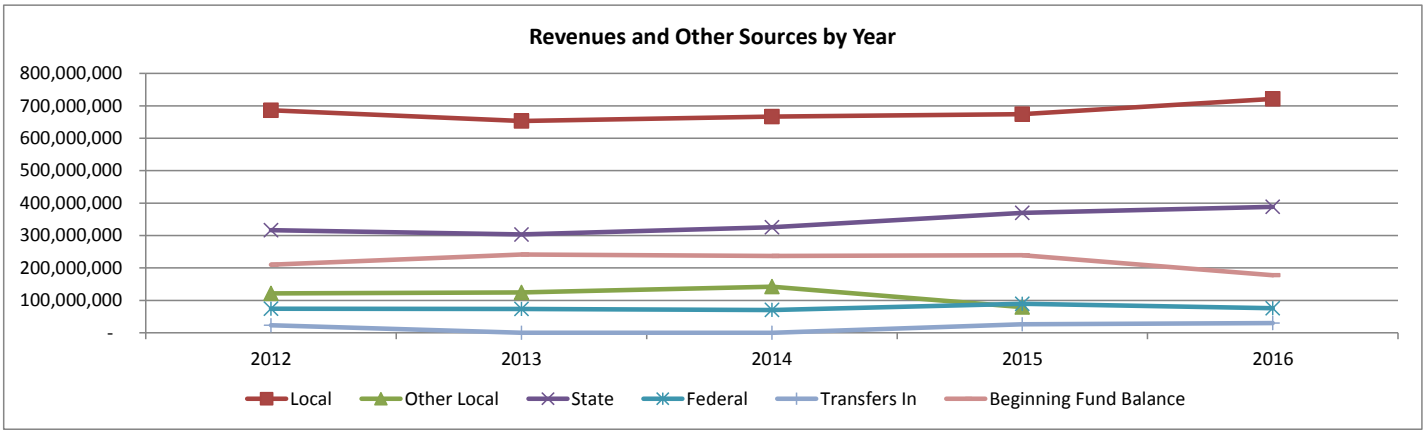
Inter-fund Transfers In

Inter-fund transfers are local school district operating funds required to match the funding of some grants. Locally matched grants are Career Technology and Broad Resident.



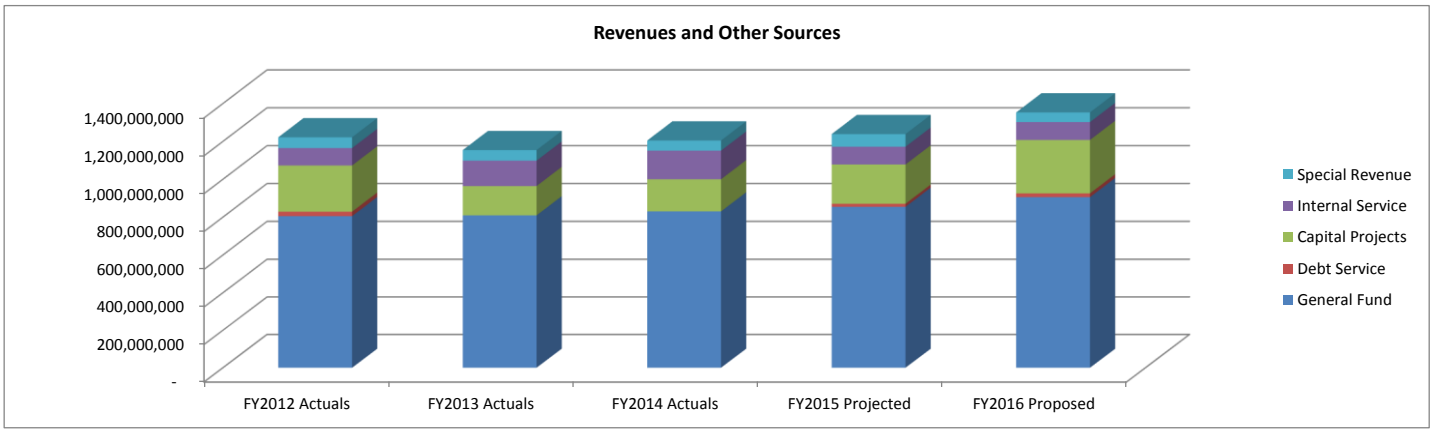
Fulton County School System
FY2016 Budget for All Funds
Revenue and Other Sources by Year by Source

Fiscal Year	Local	Other Local	State	Federal	Total Revenue	Transfers In	Beginning Fund Balance	Total Funds Available
2012	685,955,212	121,667,842	316,547,842	73,986,727	1,198,157,622	23,400,865	210,206,546	1,431,765,034
2013	653,229,759	124,231,874	303,328,605	73,079,710	1,153,869,947	57,436	241,378,263	1,395,305,646
2014	667,088,804	142,098,874	325,213,200	70,108,553	1,204,509,431	134,926	236,707,512	1,441,351,869
2015	674,002,980	79,143,211	369,834,508	89,499,620	1,212,480,319	26,153,288	238,876,463	1,477,510,070
2016	721,348,566	137,868,911	388,482,468	75,355,893	1,323,055,838	29,933,994	177,462,699	1,530,452,531
FY16 Per Pupil	7,481	1,430	4,029	781	13,721	310	1,840	15,872



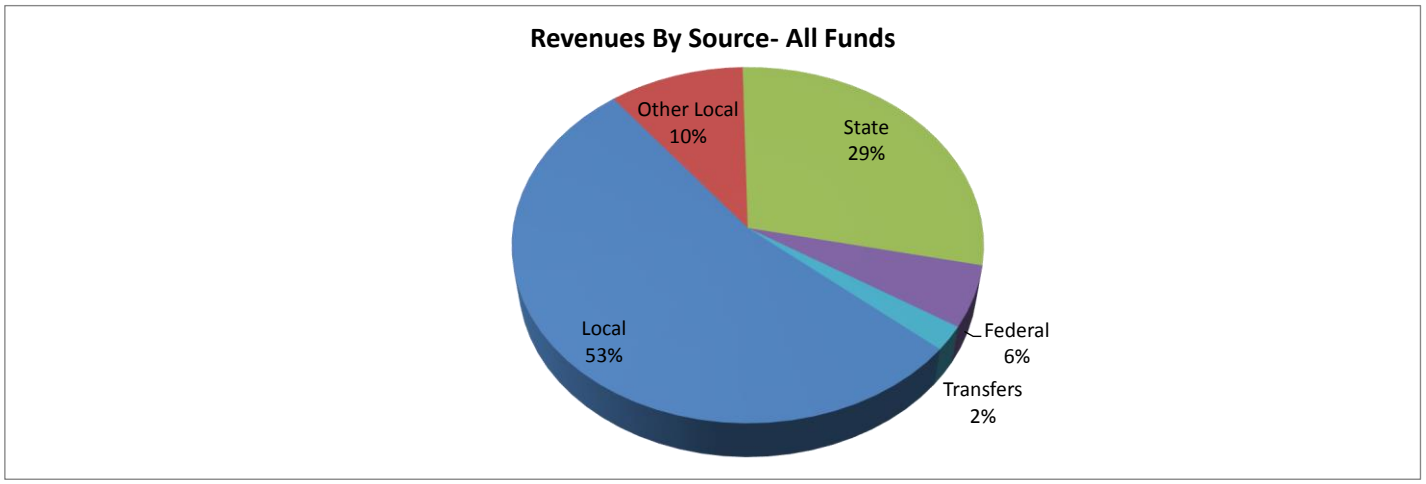
Fulton County School System
FY2016 Budget for All Funds
Revenue and Other Sources - Summary By Fund

Fund	Fund Name	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2014 to FY2015
100	General Fund	805,173,278	809,165,228	830,238,496	854,459,747	905,461,063	5.97%
200	Debt Service Fund	23,548,740	108,469	46,984	16,227,288	19,990,534	23.19%
3xx	Capital Projects Fund	244,015,171	154,779,638	169,567,922	207,390,090	282,097,935	36.02%
402	Title I	23,056,267	24,423,034	22,065,659	33,819,897	24,482,211	-27.61%
404	Special Education	18,229,304	16,009,910	16,438,852	17,653,740	16,433,723	-6.91%
406	Vocational Education-Federal Funded	573,025	569,251	609,050	670,150	641,210	-4.32%
414	Title II	2,750,812	2,352,732	2,361,091	3,229,312	1,806,361	-44.06%
416	Race to the Top	-	346,101	656,440	2,086,152	200,000	-90.41%
430	Charter Schools - Federal	406,592	100,965	254,958	4,317	-	-100.00%
432	Education Of Homeless Children	57,718	50,911	67,849	62,882	54,842	-12.79%
460	TITLE III	904,951	700,099	760,392	1,563,736	799,293	-48.89%
462	TITLE IV	24,358	-	-	-	-	0.00%
478	USDA - Fresh Fruits and Vegetables	-	-	-	418,540	-	-100.00%
484	Wolf Trap Instruction	4,280	-	-	-	-	0.00%
491	Teaching American History	303,696	375,977	82,634	-	-	0.00%
492	Smaller Learning Communities	1,008,287	1,096,391	54,375	-	-	0.00%
493	Students Against Destructive Decision	46,496	2,862	10,365	82,677	45,000	-45.57%
494	Emergency Management Planning	151,831	-	-	-	-	0.00%
495	ARRA Grants - Not Accounted for Elsewhere	2,925	-	-	-	-	0.00%
496	Net-Q	74,308	41,477	63,172	125,555	-	-100.00%
500	Principal's Account	3,218,984	3,429,104	3,053,303	-	-	0.00%
546	Georgia Department of Community Affairs	(1,049)	-	-	-	-	0.00%
555	The Broad Residency Grant	21,684	88,276	147,127	88,741	32,219	-63.69%
559	Non Fed & Non State Pgms	122,211	383,789	1,037,889	1,267,697	20,000	-98.42%
560	Pre-Kindergarten (Lottery)	5,865,301	5,751,275	5,803,897	5,732,530	6,523,319	13.79%
580	SHAPE Initiative	-	-	-	24,301	-	-100.00%
600	School Nutrition	40,348,910	40,779,336	40,712,400	42,134,722	41,748,122	-0.92%
700	Pension	34,301,327	76,203,368	93,618,485	51,591,535	52,654,000	2.06%
705	School Activity	17,349,081	17,202,292	16,993,015	-	-	0.00%
801	Capital Assets - Govt Funds	-	(33,100)	-	-	-	0.00%
	Total	**1,221,558,488**	**1,153,927,383**	**1,204,644,357**	**1,238,633,607**	**1,352,989,832**	**9.23%**
	Per Pupil	**12,668.22**	**11,966.85**	**12,492.81**	**12,845.30**	**14,031.23**	**9.23%**

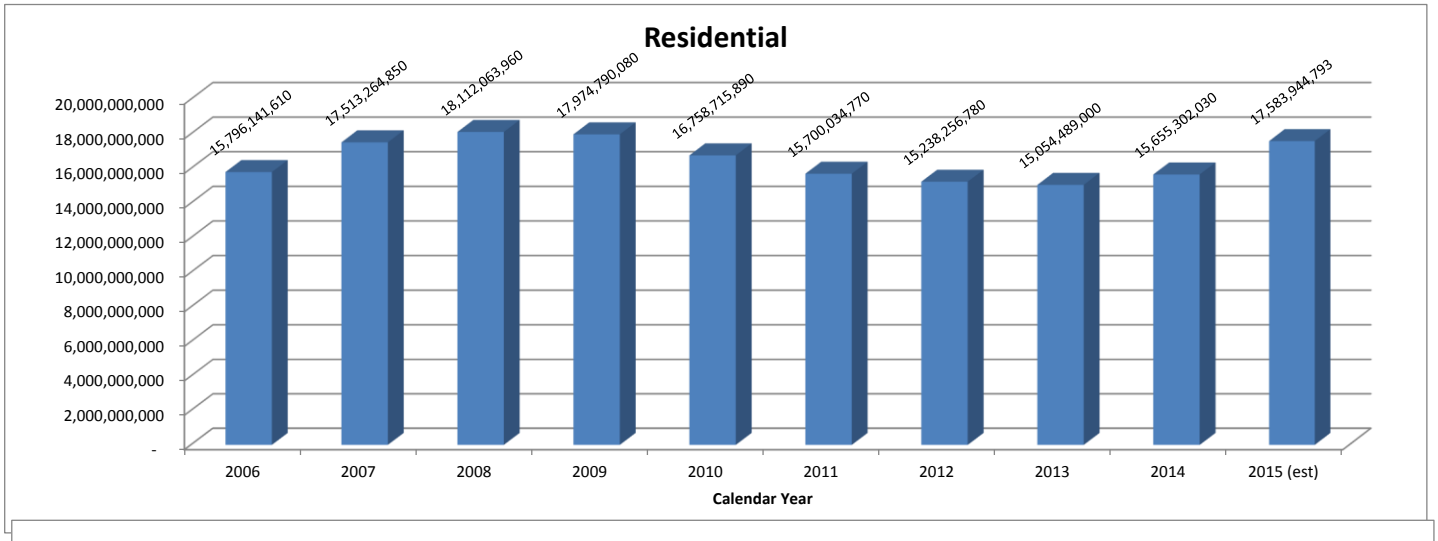


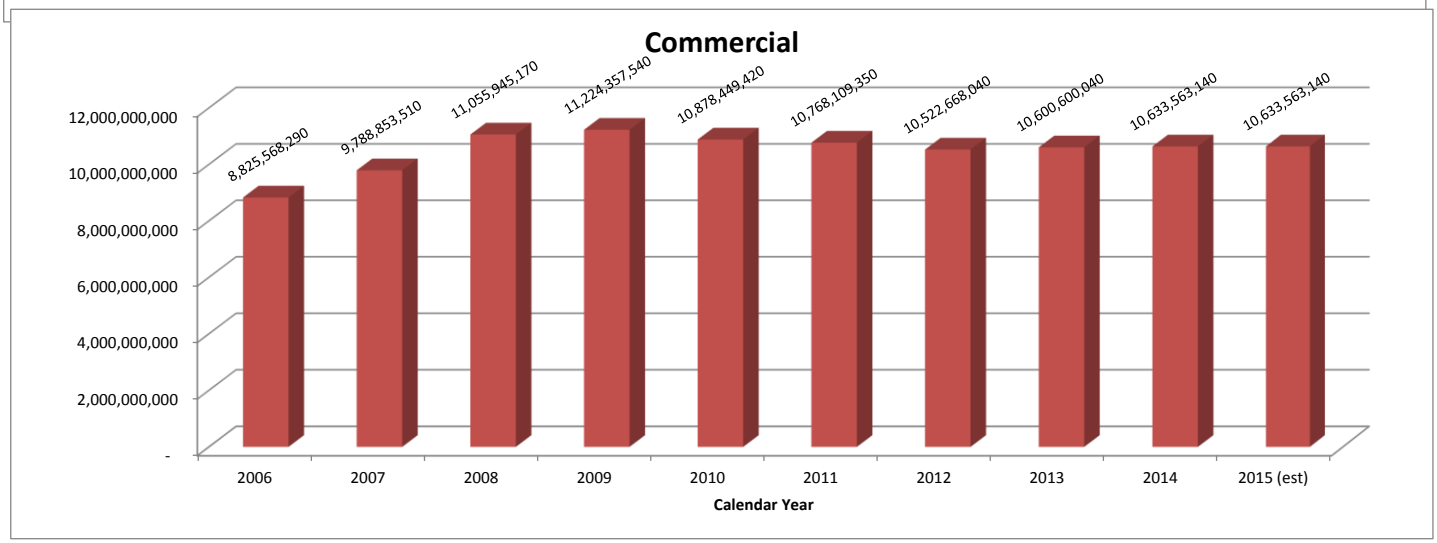
Fulton County School System
FY2016 Budget for All Funds
Revenue and Other Sources - Summary By Source

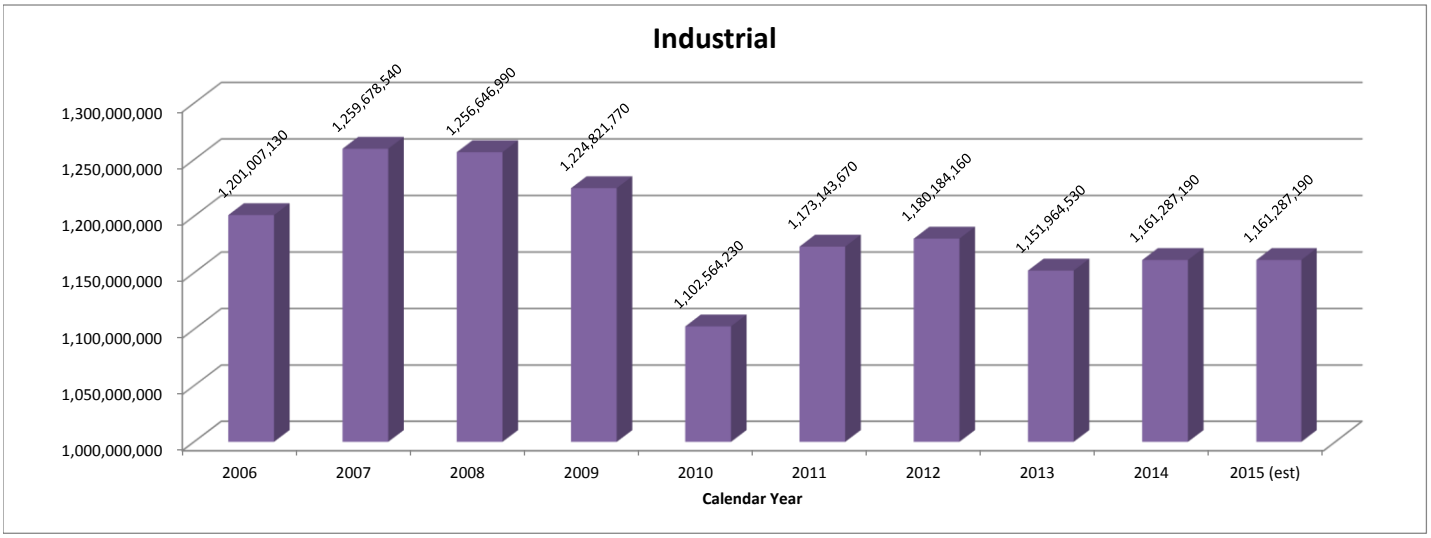
Fund	Fund Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
100	General Fund	552,722,210	12,718,792	339,335,061	685,000	-	**905,461,063**
200	Debt Service Fund	-	6,540	-	-	19,983,994	**19,990,534**
3xx	Capital Projects Fund	168,626,356	60,063,803	41,772,242	1,685,534	9,950,000	**282,097,935**
402	Title I	-	-	-	24,482,211	-	**24,482,211**
404	Special Education	-	-	-	16,433,723	-	**16,433,723**
406	Vocational Education-Federal Funded	-	-	-	641,210	-	**641,210**
414	Title II	-	-	-	1,806,361	-	**1,806,361**
416	Race to the Top	-	-	-	200,000	-	**200,000**
432	Education Of Homeless Children	-	-	-	54,842	-	**54,842**
460	TITLE III	-	-	-	799,293	-	**799,293**
493	Students Against Destructive Decision	-	-	-	45,000	-	**45,000**
555	The Broad Residency Grant	-	32,219	-	-	-	**32,219**
559	Misc Grants	-	20,000	-	-	-	**20,000**
560	Pre-Kindergarten (Lottery)	-	-	6,523,319	-	-	**6,523,319**
600	School Nutrition	-	12,373,557	851,846	28,522,719	-	**41,748,122**
700	Pension	-	52,654,000	-	-	-	**52,654,000**
	Total	**721,348,566**	**137,868,911**	**388,482,468**	**75,355,893**	**29,933,994**	**1,352,989,832**
	Per Pupil	**7,480.77**	**1,429.77**	**4,028.77**	**781.48**	**310.43**	**14,031.23**



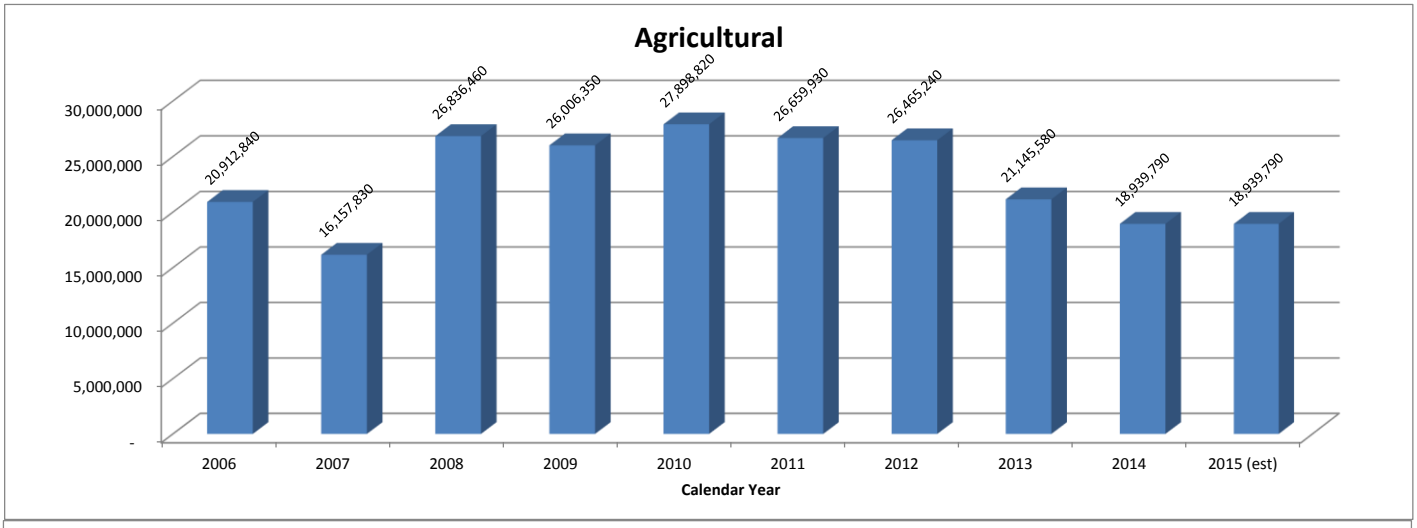
Fulton County School System
Revenue and Other Sources Tax Digest Growth by Component

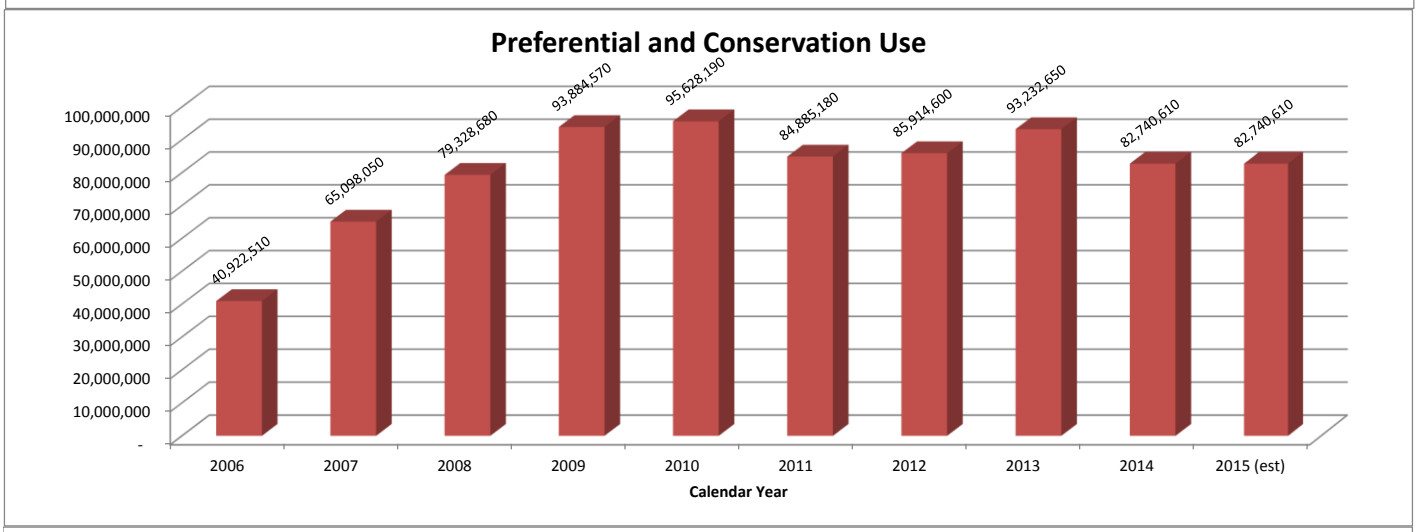


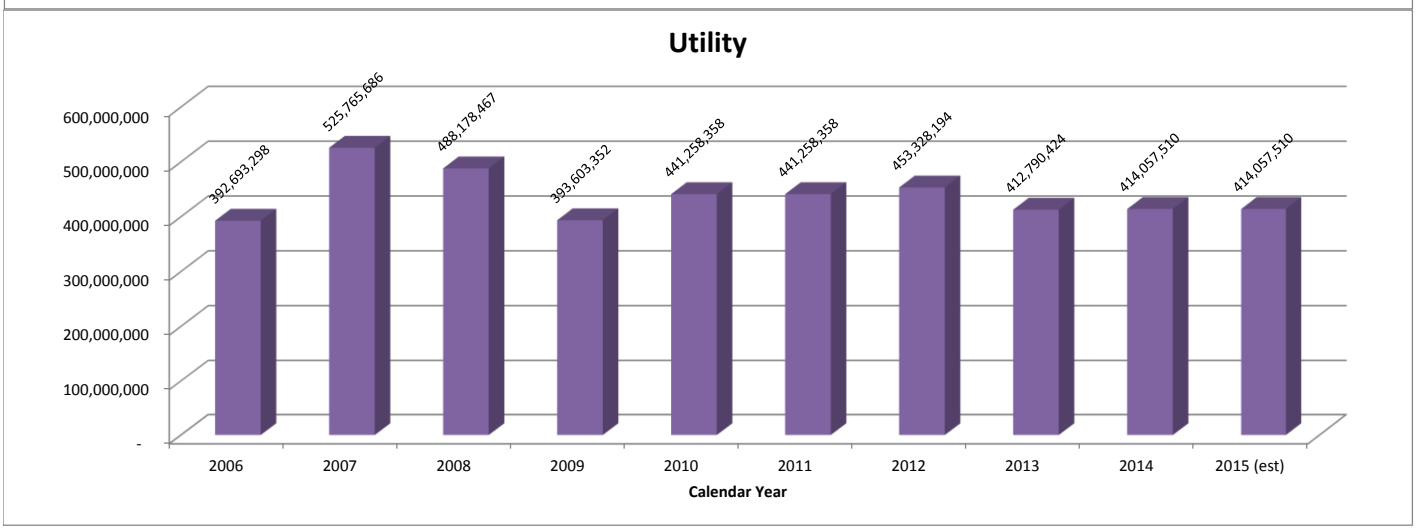


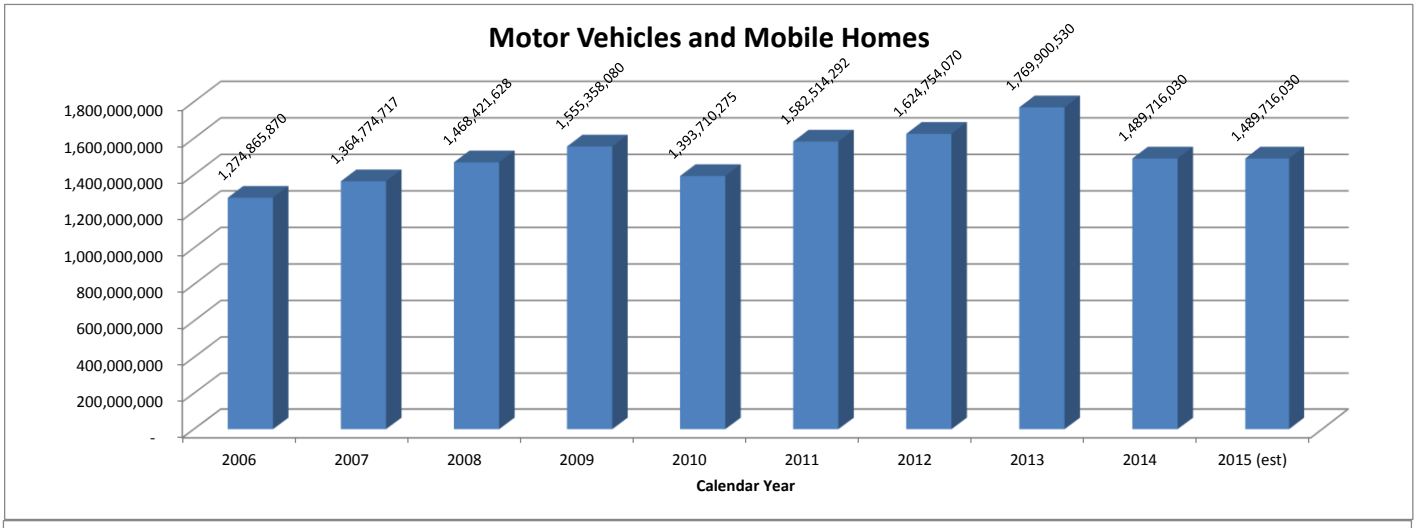


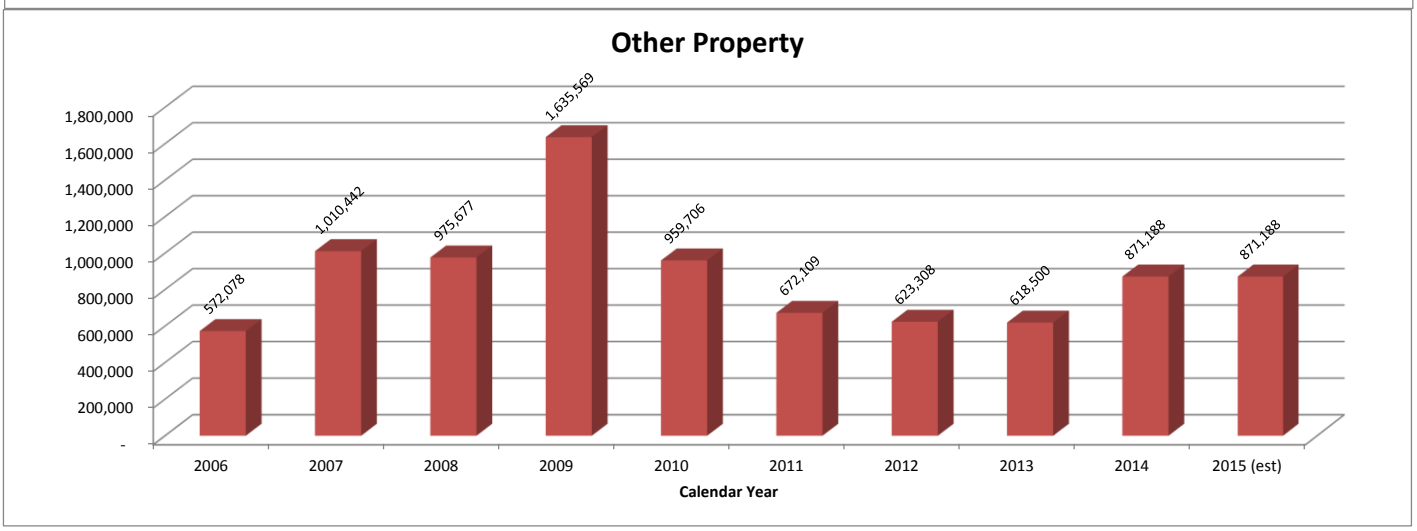
Fulton County School System
Revenue and Other Sources Tax Digest Growth II



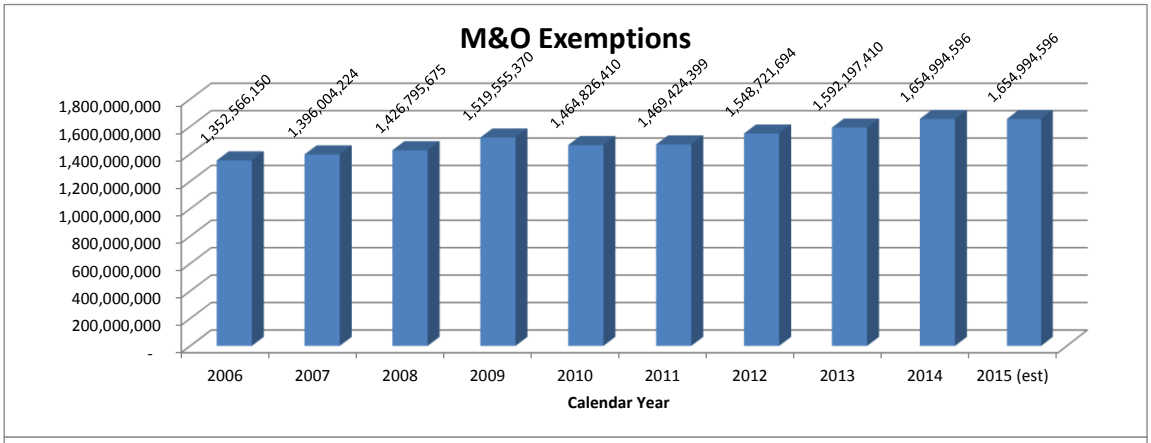


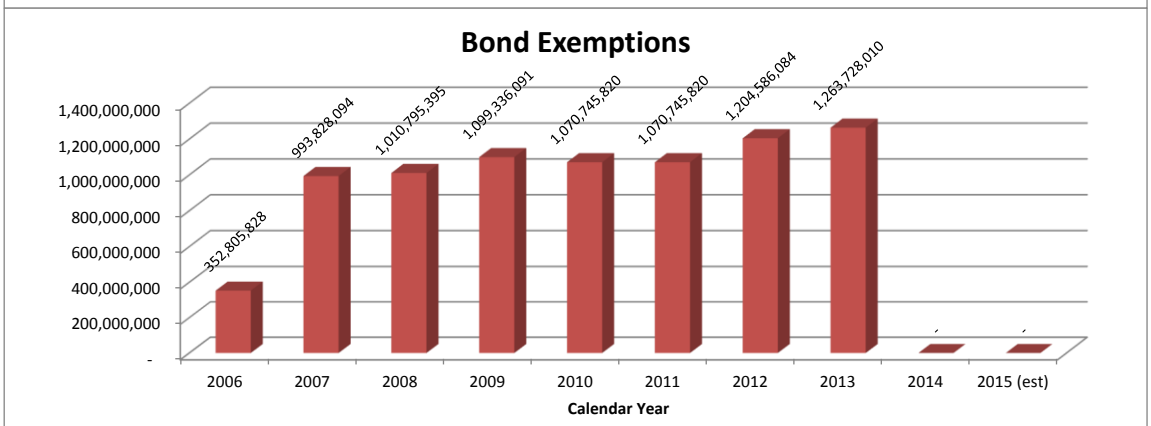


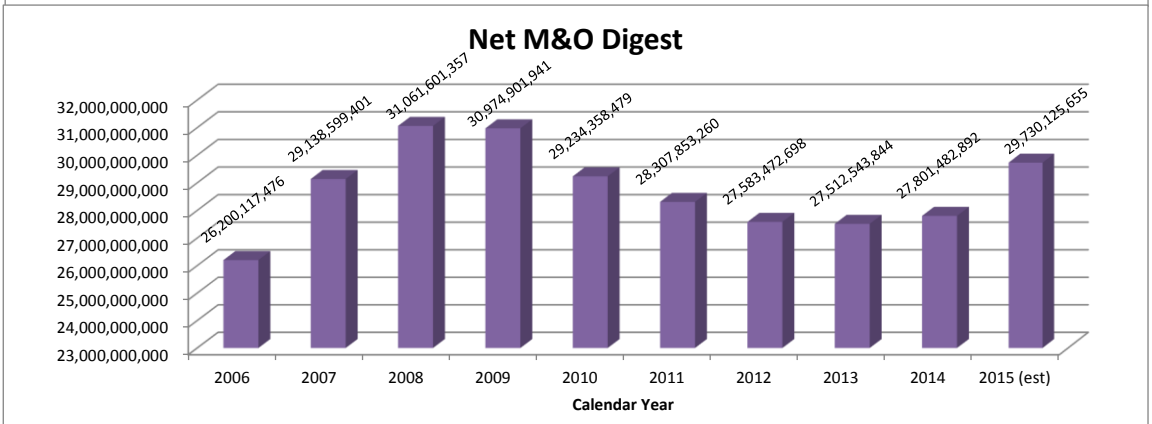

Motor Vehicles and Mobile Homes
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
1,274,865,870
1,364,774,717
1,468,421,628
1,555,358,080
1,393,710,275
1,582,514,292
1,624,754,070
1,769,900,530
1,489,716,030
1,489,716,030
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015 (est)
Calendar Year

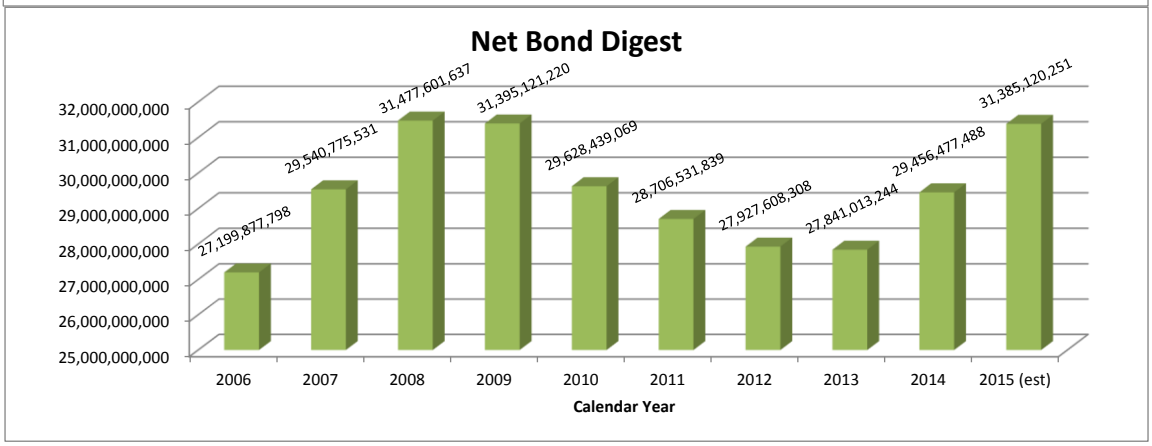

Other Property
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
572,078
1,010,442
975,677
1,635,569
959,706
672,109
623,308
618,500
871,188
871,188
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015 (est)
Calendar Year

Fulton County School System
Revenue and Other Sources Tax Digest Growth

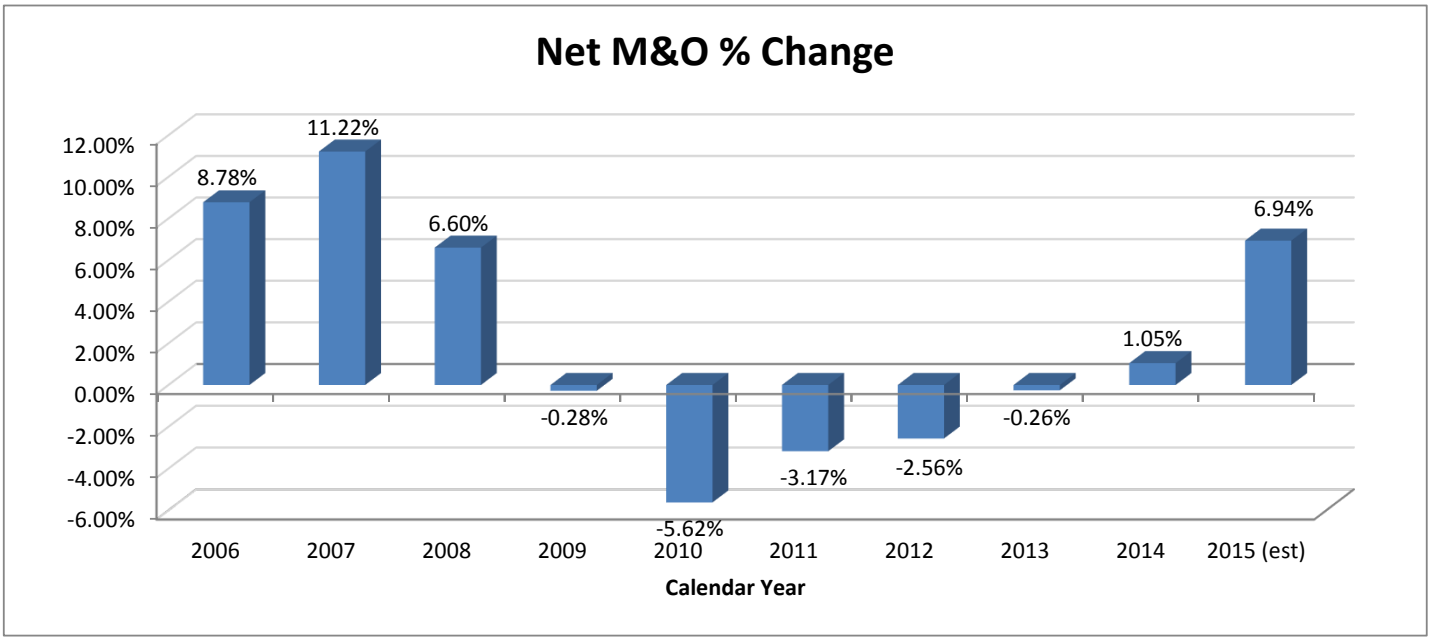


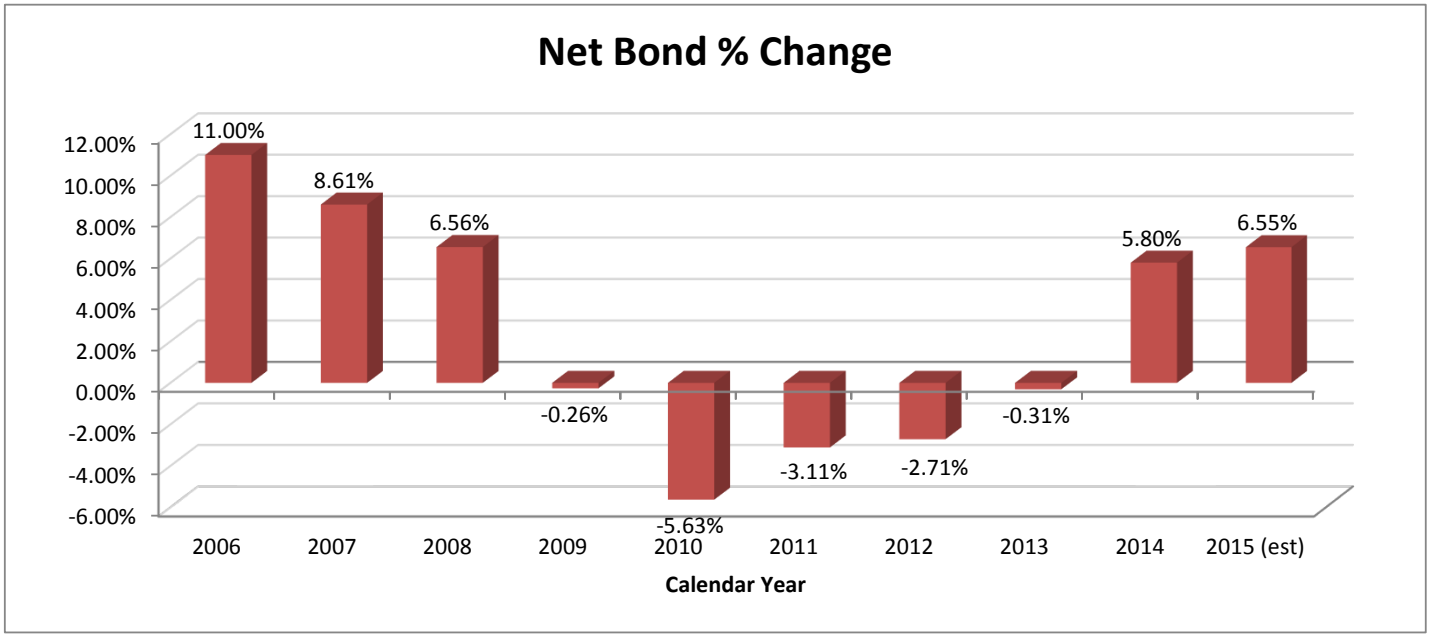






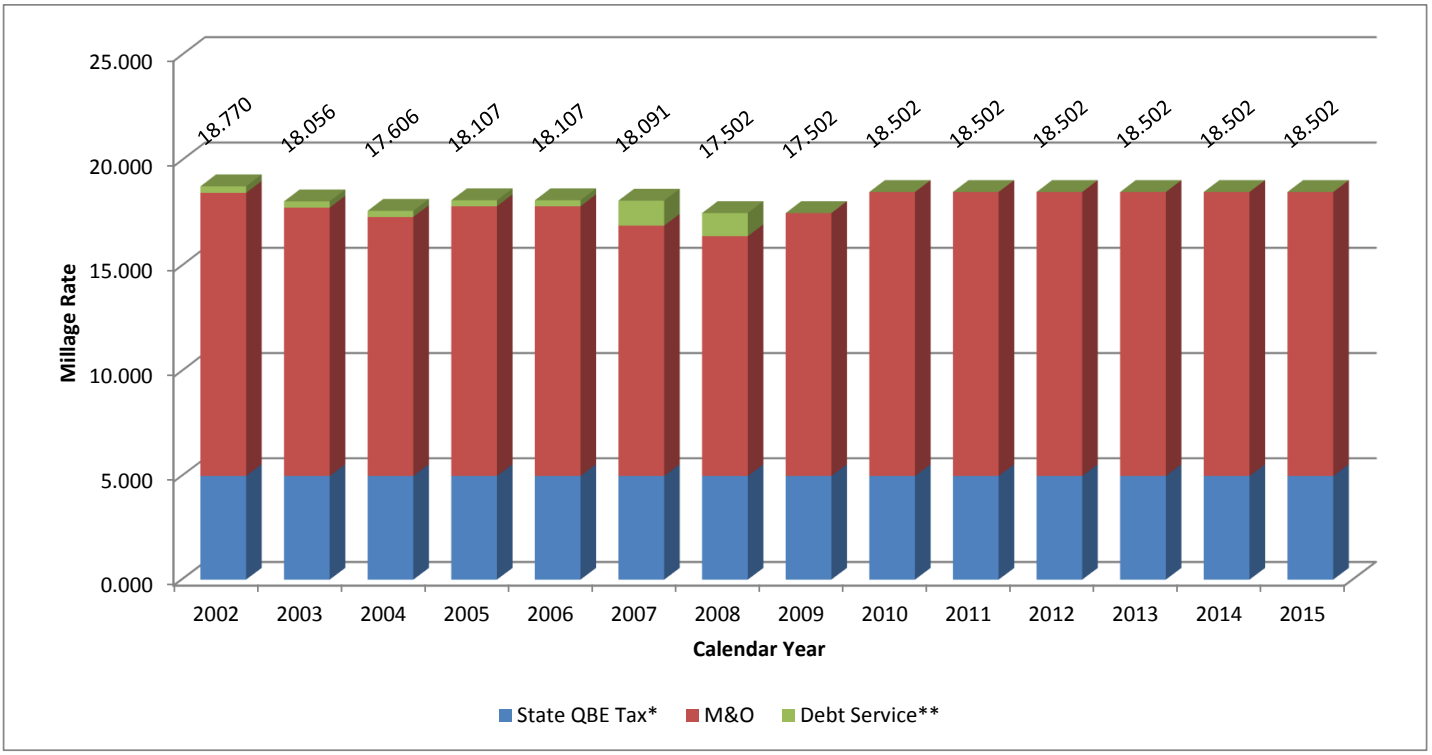
Fulton County School System
Revenue and Other Sources Tax Digest Growth Jurisdiction





Fulton County School System
Revenue and Other Sources Combined Millage Rate History

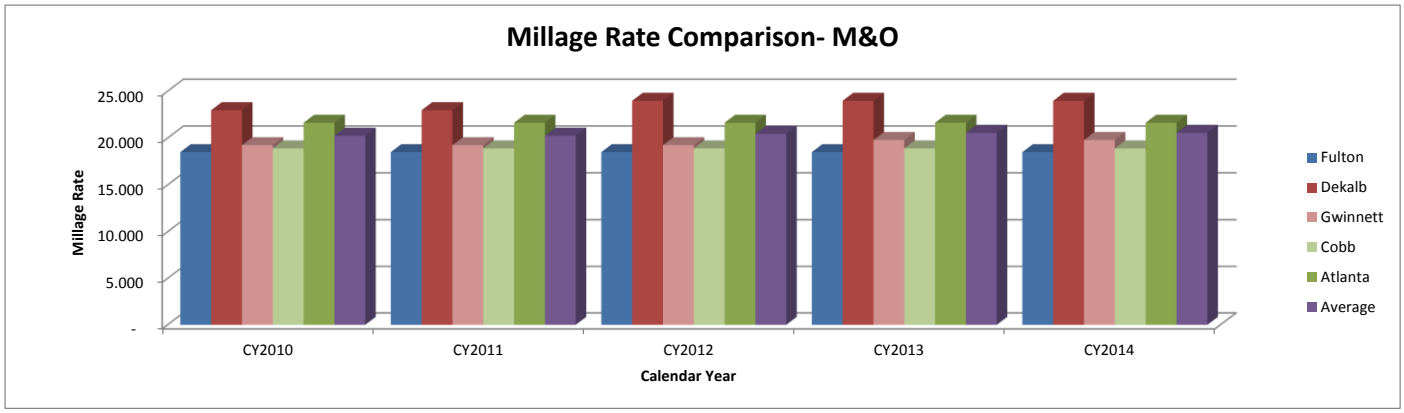
	State QBE Tax*	M&O	Debt Service**	Total Millage Levied
2002	5.000	13.460	0.310	18.770
2003	5.000	12.758	0.298	18.056
2004	5.000	12.315	0.291	17.606
2005	5.000	12.825	0.282	18.107
2006	5.000	12.825	0.282	18.107
2007	5.000	11.904	1.187	18.091
2008	5.000	11.403	1.099	17.502
2009	5.000	12.502	0.000	17.502
2010	5.000	13.502	0.000	18.502
2011	5.000	13.502	0.000	18.502
2012	5.000	13.502	0.000	18.502
2013	5.000	13.502	0.000	18.502
2014	5.000	13.502	0.000	18.502
2015	5.000	13.502	0.000	18.502

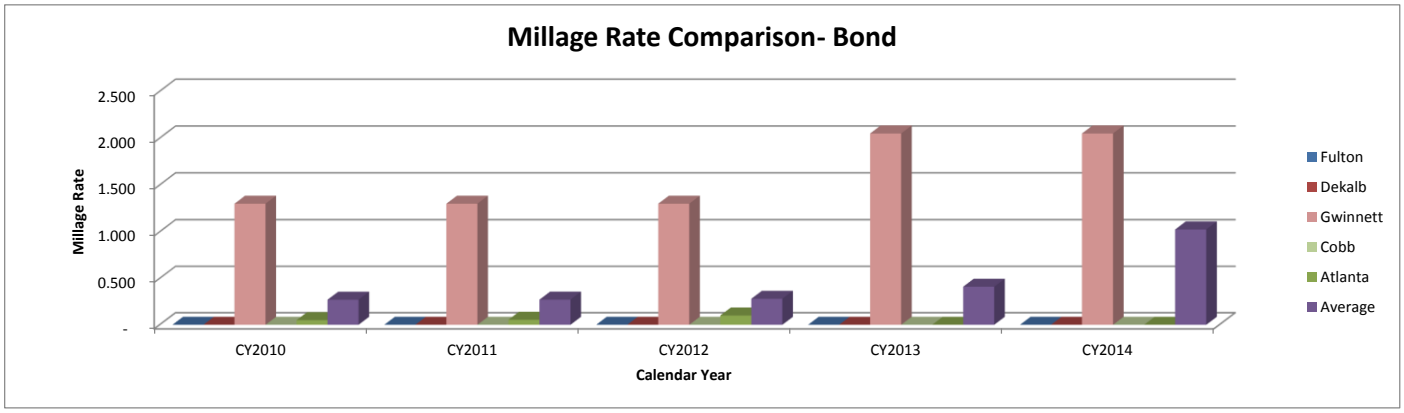


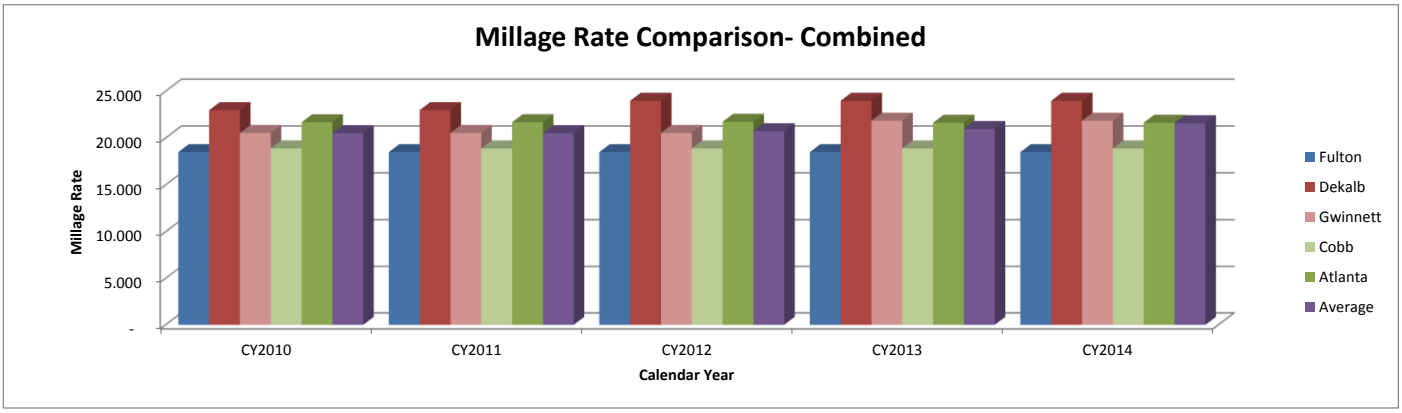
*5 Equivalent Mills Local Fair Share (LFS), also known as "Local Five Mills".
**Starting in 1997 tax year, Debt Service millage rate was reduced one-half mill using Special Purpose Local Option Sales Tax (SPLOST I) revenues as approved by the voters on March 18, 1997. Then from 1999 up to the current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

Fulton County School System
Revenue and Other Sources Ad Valorem Millage Rate History

		CY2010			CY2011			CY2012			CY2013			CY2014		
District	**2015 FTE**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**
Fulton	94,552	18.502	-	18.502	18.502	-	18.502	18.502	-	18.502	18.502	-	18.502	18.502		18.502
Dekalb	98,652	22.980	-	22.980	22.980	-	22.980	23.980	-	23.980	23.980	-	23.980	23.980		23.980
Gwinnett	172,634	19.250	1.300	20.550	19.250	1.300	20.550	19.250	1.300	20.550	19.800	2.050	21.850	19.800	2.050	21.850
Cobb	111,257	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900
Atlanta	49,334	21.640	0.050	21.690	21.640	0.054	21.694	21.640	0.100	21.740	21.640	-	21.640	21.640		21.640
Average	105,286	20.254	0.270	20.524	20.254	0.271	20.525	20.454	0.280	20.734	20.564	0.410	20.974	20.564	1.025	20.974







Fulton County School System
Revenue and Other Sources Tax Digest and Millage Rates

Consolidated School (M&O) Digest

	CY2011 FY2012	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	Change
Real and Personal	$ 28,194,625,618	$ 27,506,817,014	$ 27,334,292,726	$ 27,966,096,990	$ 29,894,739,753	$ 1,928,642,763
Motor Vehicles	$ 1,581,850,970	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 1,489,716,030	$ -
Mobile Homes	$ 663,322	$ 619,712	$ 546,338	$ 505,288	$ 505,288	$ -
Timber	$ 27,588	$ -		$ 32,400	$ 32,400	$ -
Heavy Duty Equipment	$ 110,161	$ 4,136	$ 1,650	$ 126,780	$ 126,780	$ -
Gross Digest	$ 29,777,277,659	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,385,120,251	$ 1,928,642,763
Less Exemptions	$ (1,469,424,399)	$ (1,548,721,694)	$ (1,592,197,410)	$ (1,654,994,596)	$ (1,654,994,596)	$ -
Net Digest	$ 28,307,853,260	$ 27,583,473,238	$ 27,512,543,844	$ 27,801,482,892	$ 29,730,125,655	$ 1,928,642,763
Millage	18.502	18.502	18.502	18.502	18.502	$ -
Net Levied	$ 523,751,901	$ 510,349,422	$ 509,037,086	$ 514,383,036	$ 550,066,785	$ 35,683,748
$ Increase	$ (17,142,200)	$ (13,402,479)	$ (1,312,336)	$ 5,345,950	$ 35,683,748	$ 30,337,798
% Increase	-3.17%	-2.56%	-0.26%	1.02%	7.01%	

School Bond Digest

	CY2011 FY2012	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	Change
Real and Personal	$ 28,194,625,618	$ 27,506,817,014	$ 27,334,222,214	$ 27,966,096,990	$ 29,894,739,753	$ 1,928,642,763
Motor Vehicles	$ 1,581,850,970	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 1,489,716,030	$ -
Mobile Homes	$ 663,322	$ 619,712	$ 546,338	$ 505,288	$ 505,288	$ -
Timber	$ 27,588	$ -	$ 70,512	$ 32,400	$ 32,400	$ -
Heavy Duty Equipment	$ 110,161	$ 4,136	$ 1,650	$ 126,780	$ 126,780	$ -
Gross Digest	$ 29,777,277,659	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,385,120,251	$ 1,928,642,763
Less Exemptions	$ (1,070,745,820)	$ (1,204,586,084)	$ (1,263,728,010)	$ -	$ (1,263,728,010)	$ (1,263,728,010)
Net Digest	$ 28,706,531,839	$ 27,927,608,848	$ 27,841,013,244	$ 29,456,477,488	$ 30,121,392,241	$ 664,914,753
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2011 FY2012	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	Change
Maintenance and Operations	18.502	18.502	18.502	18.502	18.502	-
GO Bond	-	-	-	-	-	-
Combined Total	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**	**-**

Fulton County Schools

Where Students Come First

Expenditure Summary





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

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

General Fund

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

Debt Service Fund

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

Grants & Special Revenues Fund

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

Capital Programs Fund

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

School Nutrition Program Fund

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

Pension

This fund is used to account for the Fulton County Schools Employee Pension Fund (FCSEPF) a governmental plan established by the Georgia General Assembly in 1932 to provide a system of pension and retirement pay to teachers and employees of the Fulton County Board of Education. The plan in its form today is a defined benefits plan with 5,518 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.

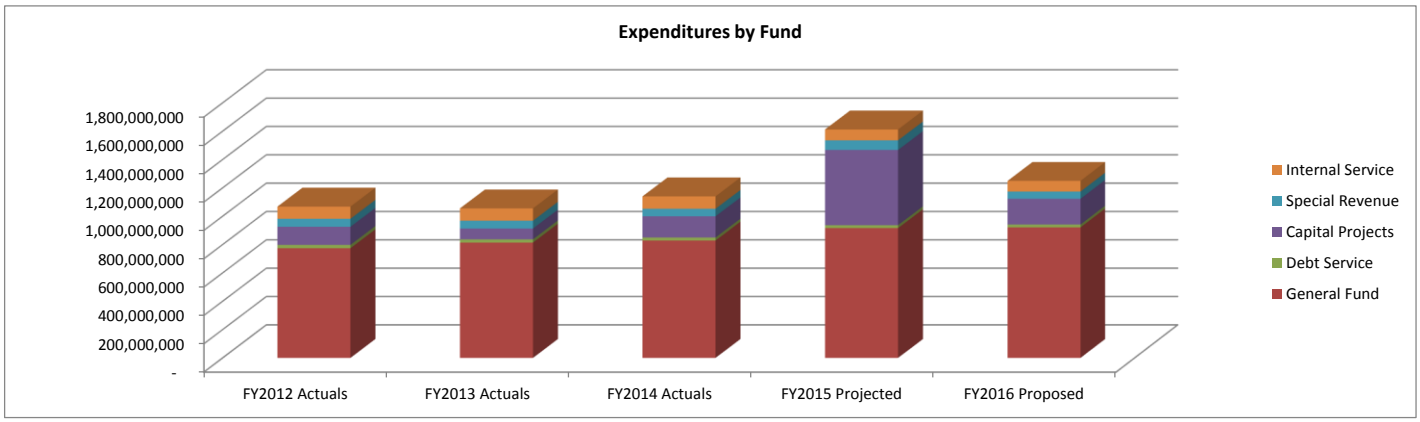
Expenditure Overview

The Expenditure Overview reflects the total budget for each fund by Business Area, or unit of the organization. The summary shows a three-year history of actual expenditures, the current operating year's budget, and the preliminary FY2016 budget. The Expenditure Overview will list all Business Areas in order starting with Departments, Elementary Schools, Middle Schools, High Schools, Other Programs and Charters. The purpose of the overview is to allow readers to see, at a glance, the total budget, by fund and business area, for all of Fulton County School System.



Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary by Fund

	Fund Name	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	FY2015 to FY2016 Difference	% Change FY2015 to FY2016
100	General Fund	774,001,560	813,832,178	828,069,546	915,873,511	920,813,893	4,940,382	0.54%
200	Debt Service Fund	23,320,691	22,693,291	21,081,510	20,538,044	19,986,472	(551,572)	-2.69%
3xx	Capital Projects Fund	127,825,860	76,461,763	149,820,115	530,677,388	181,801,902	(348,875,486)	-65.74%
400	Schoolwide Schools	9,372,716	17,455,046	15,407,870	20,149,851	14,323,149	(5,826,702)	-28.92%
402	Title I	13,683,900	6,967,987	6,657,790	14,320,828	10,159,062	(4,161,766)	-29.06%
404	Special Education	18,229,304	16,009,910	16,438,852	17,656,482	16,433,723	(1,222,759)	-6.93%
406	Vocational Education-Federal Funded	573,025	569,251	609,050	670,925	641,210	(29,715)	-4.43%
414	Title II	2,750,812	2,352,732	2,361,091	3,234,665	1,806,361	(1,428,304)	-44.16%
416	Race to the Top	-	346,101	656,440	2,185,507	200,000	(1,985,507)	-90.85%
430	Charter Schools - Federal	406,592	100,965	254,958	196,741	-	(196,741)	0.00%
432	Education Of Homeless Children	57,718	50,911	67,849	62,882	54,842	(8,040)	-12.79%
460	TITLE III	904,951	700,099	760,392	1,626,966	799,293	(827,673)	-50.87%
462	TITLE IV	24,358	-	-	-	-	-	0.00%
478	USDA - Fresh Fruits and Vegetables	-	-	-	418,540	-	(418,540)	0.00%
484	Wolf Trap Instruction	9,127	-	-	-	-	-	0.00%
491	Teaching American History (Tah)	303,696	375,977	82,634	-	-	-	0.00%
492	Smaller Learning Communities	1,008,287	1,096,391	54,375	-	-	-	0.00%
493	Students Against Destructive Decision	46,630	2,862	10,365	82,677	45,000	(37,677)	-45.57%
494	Emergency Management Planning	151,831	-	-	-	-	-	0.00%
495	Bulletproof Vest Partnership	3,188	-	-	-	-	-	0.00%
496	Net-Q	74,308	41,477	63,172	125,555	-	(125,555)	0.00%
500	Principals Account	3,000,833	3,243,508	2,833,094	-	-	-	0.00%
542	Georgia Council For The Arts	5,850	-	-	-	-	-	0.00%
546	Local assistance-GADCA	78,000	-	10,000	-	-	-	0.00%
553	Bus Driver Rodeo	525	-	-	-	-	-	0.00%
554	Cabinet Reimbursement	14,219	18,745	27,976	-	-	-	0.00%
555	The Broad Residency Grant	21,686	88,278	147,126	88,741	32,219	(56,522)	-63.69%
559	Non Fed & Non State Pgms	162,083	97,855	798,858	1,311,858	20,000	(1,291,858)	-98.48%
560	Pre-Kindergarten (Lottery)	5,818,179	5,614,132	5,860,513	5,732,530	6,523,319	790,789	13.79%
580	SHAPE Initiative	-	-	-	24,301	-	(24,301)	0.00%
600	School Nutrition	38,731,320	39,372,677	39,189,022	42,617,933	41,578,757	(1,039,176)	-2.44%
700	Pension	29,860,021	30,446,073	31,604,067	34,247,946	33,784,979	(462,967)	-1.35%
705	School Activity	17,100,570	16,969,266	16,750,302	-	-	-	0.00%
801	Capital Assets - Govt Funds	(3,264)	-	10,000	-	-	-	0.00%
	Total	**1,067,538,575**	**1,054,907,474**	**1,139,626,967**	**1,611,843,869**	**1,249,004,181**	**(362,839,688)**	**-22.51%**
	Per Pupil	**11,578.26**	**11,269.05**	**12,031.53**	**16,955.18**	**12,952.85**	**(4,002)**	**-23.61%**



Fulton County School System
FY2016 Budget
Expenditures per Student

Total Projected Enrollment 96,427

General Fund per Student

Total General Fund expenditures per pupil

Total Budgeted Expenditures	$	920,813,893
General Fund Expenditures Per Student	**$**	**9,549.34**

Instructional Expenditures per Student

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

			Percent of Total Budget
Direct Instruction	$	643,956,744	51.56%
Pupil Services	$	35,458,674	2.84%
Improvement of Instruction	$	38,356,382	3.07%
Educational Media Services	$	13,509,891	1.08%
Sub-Total (Instructional Expenditures)	**$**	**731,281,692**	**58.55%**
Net Instructional Expenditures Per Student	**$**	**7,583.79**	

Current Expenditures per Student

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

General Fund	$	920,813,893
Special Revenue Funds	$	51,024,647
Debt Service Funds	$	19,986,472
Sub-Total Current Expenditures	**$**	**991,825,012**
Net Current Expenditures Per Student	**$**	**10,285.76**

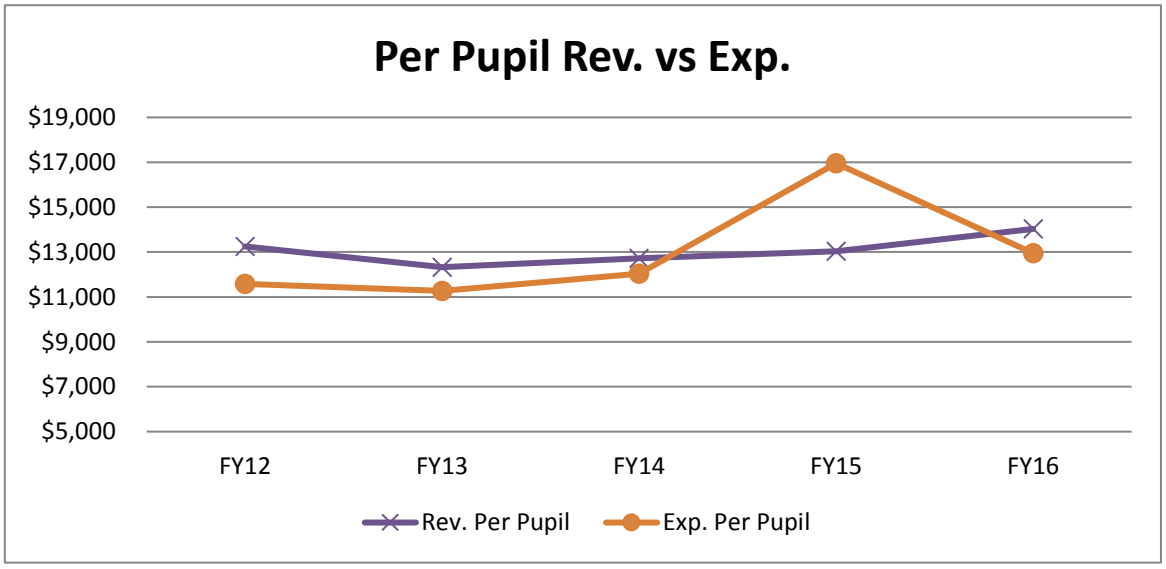
Total Expenditures per Student

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

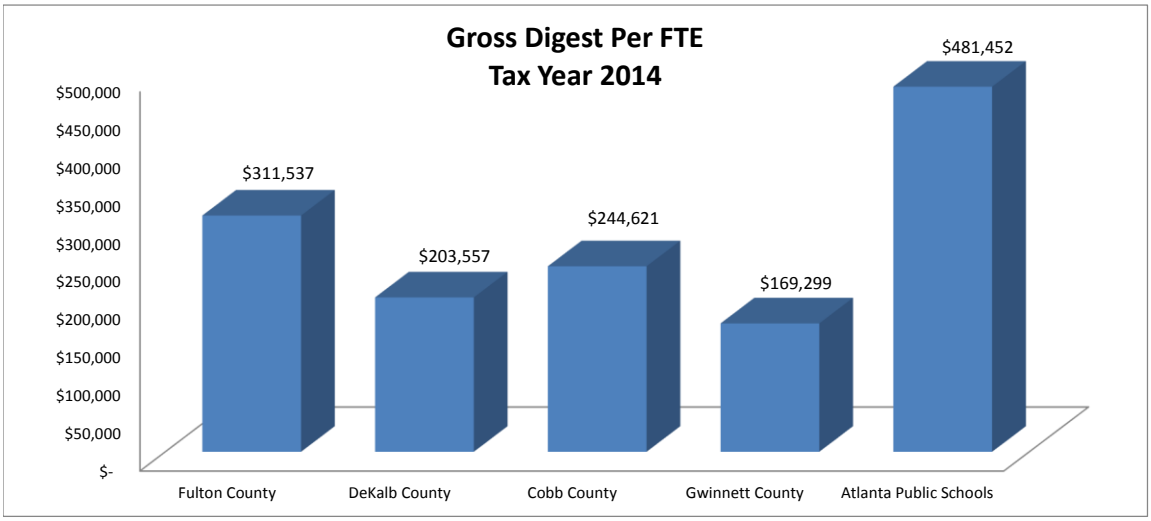
Total Budgeted Expenditures	$	1,249,004,181
Budgeted Expenditures Per Student	**$**	**12,952.85**

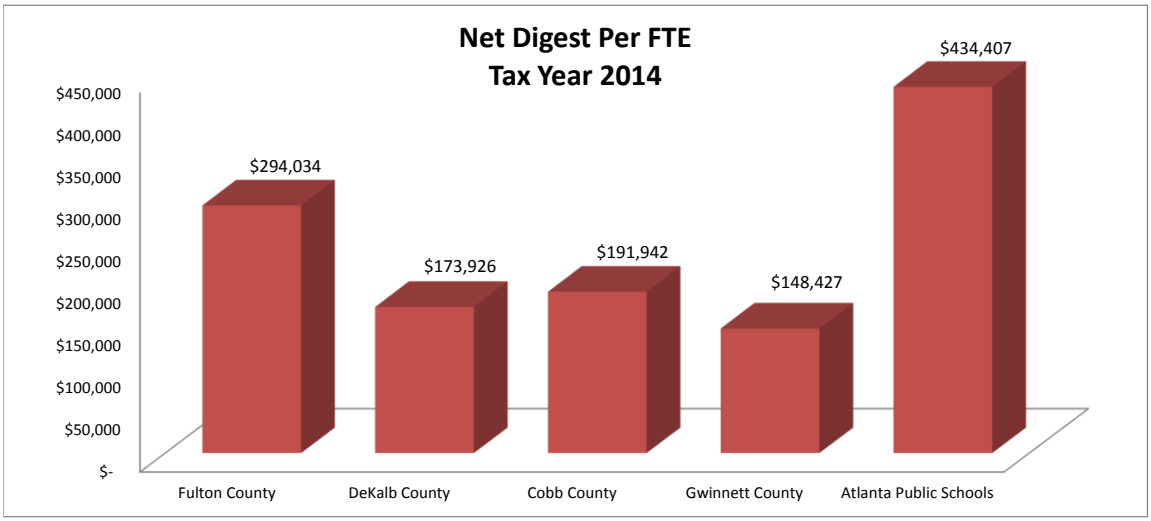
Fulton County School System
FY2016 Budget for All Funds
Exp. Per Student Cont.

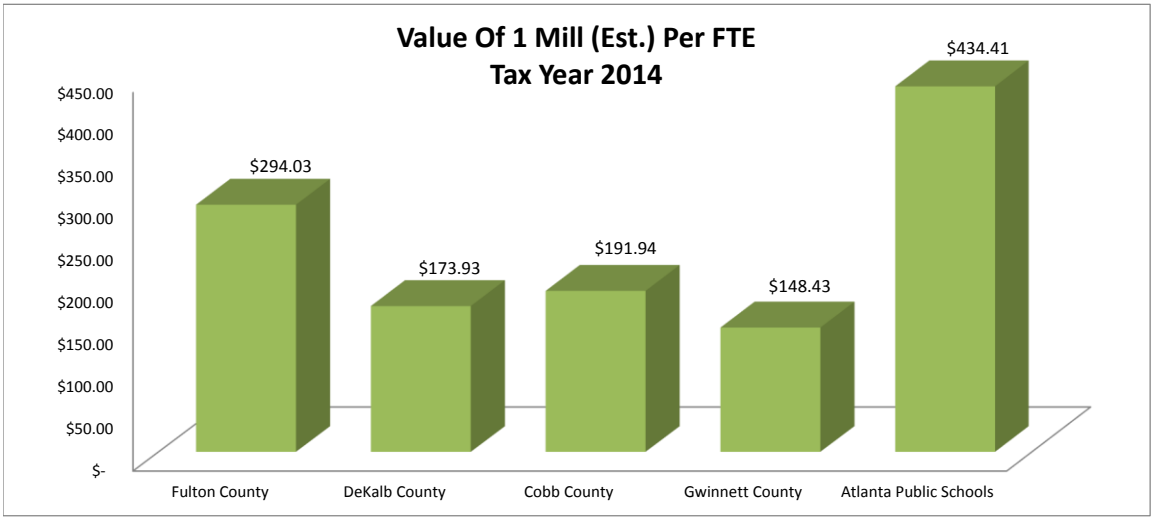
FY	Enrollment	Total Rev.	Rev. Per Pupil	Total Exp.	Exp. Per Pupil
FY12	92,202	$ 1,221,558,488	$ 13,249	$ 1,067,538,575	$ 11,578
FY13	93,611	$ 1,153,927,383	$ 12,327	$ 1,054,907,474	$ 11,269
FY14	94,720	$ 1,204,644,357	$ 12,718	$ 1,139,626,967	$ 12,032
FY15	95,065	$ 1,238,633,607	$ 13,029	$ 1,611,843,869	$ 16,955
FY16	96,427	$ 1,352,989,832	$ 14,031	$ 1,249,004,181	$ 12,953



	FY15 FTE	Gross Digest	Net Digest	Value of a Mill
Fulton County	94,552	$29,456,477,488	$27,801,482,892	$27,801,483
DeKalb County	98,652	$20,081,287,451	$17,158,109,014	$17,158,109
Cobb County	111,257	$27,215,748,167	$21,354,845,760	$21,354,846
Gwinnett County	172,634	$29,226,748,280	$25,623,595,543	$25,623,596
Atlanta Public Schools	49,334	$23,751,935,219	$21,431,030,369	$21,431,030







Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	416	432	460	493	555	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Race to the Top	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
1000	**ADMIN. SERVICES**																			
1000001000	BOARD	277,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277,056
1000002000	SUPERINTENDENT	967,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	967,532
1000004000	COMMUNICATIONS	756,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	756,382
1000009000	INTERNAL AUDIT	1,067,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,067,068
1000010000	BRDCST & VIDEO TECH	258,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	258,835
	Sub-Total	**3,326,874**																		**3,326,874**
1500	**ASSESSMENT & ACCOUNT**																			
1500001000	ACCOUNTABILITY (ASSESSMENT &	325,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	325,094
1500007000	DATA UTILIZATION	1,301,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,301,812
1500008000	CHARTER SCHOOLS	371,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371,216
1500009000	SCHOOL FLEX GOVERNANCE	760,211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	760,211
1500010000	STRATEGY AND INNOVATION	518,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	518,358
1500011000	GRANTS	201,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	201,360
1500012000	STUDENT LEARNING OBJECTIVES	13,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,265
1500013000	PROGRAM EVALUATION	390,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390,154
1500053000	SACS	71,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,250
1500070000	FCS FOUNDATION	211,773	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211,773
	Sub-Total	**4,164,493**																		**4,164,493**
1600	**LEADERSHIP**																			
1600002000	PROJECT MGT (CONT. IMPROVEME	224,912	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224,912
	Sub-Total	**224,912**																		**224,912**
2000	**ASSOC. SUPT. FOR C&I**																			
2000001000	ACADEMICS (CURR. & INSTRUCTIO	1,598,374	-	-	-	-	-	-	-	-	-	-	-	32,219	-	-	-	-	-	1,630,593
2000002000	AREA SUPT OFFICE1	958,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	958,020
2000003000	AREA SUPT OFFICE2	935,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	935,700
2000004000	AREA SUPT OFFICE3	909,637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	909,637
2000005000	AREA SUPT OFFICE4	878,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	878,090
2000006000	ASSESSMENT (CURR. & INSTRUCTI	656,508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	656,508
2000008000	TESTING MATERIALS	3,665,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,665,872
2000009000	ACHIEVEMENT ZONE	999,205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	999,205
2000010000	STUDENT LEARNING OBJECTIVES	511,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	511,916
	Sub-Total	**11,113,322**												**32,219**						**11,145,542**
2200	**ELEM. & SEC. C&I**																			
2200000000	TEXTBOOKS	4,965,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,965,500
2200001000	LEARNING AND TEACHING (ELEM (	991,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	991,718
2200002000	JROTC	289,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,612
2200003000	HEALTH & PE	414,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	414,413
2200004000	FINE ARTS (MUSIC)	1,309,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,309,304
2200005000	HUMANITIES (SOCIAL STUDIES)	1,002,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,002,675
2200007000	STEM (MATH)	907,242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	907,242
2200014000	ADVANCE STUDIES	1,642,671	-	-	-	-	-	-	14,700	-	-	-	-	-	-	-	-	-	-	1,657,371
2200015000	CAREER PREP AND TECH ED (CARE	1,017,595	-	-	-	-	-	641,210	-	-	-	-	-	-	-	-	-	-	-	1,658,805
2200016000	INSTRUCTIONAL TECH/MEDIA SERV	2,338,208	-	204,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,542,708
2200021000	TEACHING MUSEUMS	392,979	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	412,979
2200022000	SOFTWARE UPDATE	2,155,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,155,372
2200260000	TEACHING MUSEUMS-CUST	106,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,939
	Sub-Total	**17,534,228**		**204,500**				**641,210**	**14,700**						**20,000**					**18,414,638**
2300	**INSTRUCTIONAL SERV.**																			
2300000000	INSTR. SUPPORT SRVCS	243,067	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243,067
2300003000	STUDENT DISCIPLINE	822,818	-	-	-	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	867,818
2300004000	SOCIAL WORK	525,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	525,830
2300005000	GUIDANCE/COUNSELING	1,022,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,022,685
2300006000	SST/504	109,401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,401
2300007000	GED	54,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,738
2300009000	ESOL	343,922	-	-	-	-	-	-	-	-	-	799,293	-	-	-	-	-	-	-	1,143,215
2300010000	TITLE/NCLB/COMPL.	-	-	-	-	8,588,379	-	-	-	-	-	-	-	-	-	-	-	-	-	8,588,379
2300012000	HOMELESS	160,835	-	-	-	-	-	-	-	-	54,842	-	-	-	-	-	-	-	-	215,677
2300013000	EXTENDED LEARNING SUPPORT SE	310,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310,820
2300014000	PRE-K REMEDIAL SUPPORT	364,575	-	-	-	-	-	-	-	-	-	-	-	-	-	426,308	-	-	-	790,883
2300015000	RTI	4,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,410
	Sub-Total	**3,963,103**				**8,588,379**					**54,842**	**799,293**	**45,000**			**426,308**				**13,876,924**
2400	**SPECIAL EDUCATION**																			
2400001000	SPECIAL EDUCATION	2,257,842	-	-	-	-	2,466,605	-	-	-	-	-	-	-	-	-	-	-	-	4,724,446
2400002000	PSYCH. SERVICES	325,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	325,724
2400260000	CUS SUPPORT-JO WELLS	9,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,096
	Sub-Total	**2,592,661**					**2,466,605**													**5,059,266**

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	416	432	460	493	555	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Race to the Top	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
2500	**CONTINUING ED**																			
2500003000	MS EXTENDED LEARNING	275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275,000
2500004000	NIGHT SCHOOL	207,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,100
2500006000	GHSGT/REMEDITATION	7,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,750
2500007000	ES EXTENDED LEARNING	533,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	533,800
2500009000	MS SUMMER PROGRAM	366,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	366,600
2500010000	HS SUMMER PROGRAM	561,180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	561,180
	Sub-Total	**1,951,430**																		**1,951,430**
3200	**FINANCIAL SERVICES**																			
3200001000	FINANCIAL SERVICES	925,271	19,986,472	24,045,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,956,942
3200003000	BUDGET SERVICES	618,087	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	619,087
3200004000	ACCOUNTING SERVICES	958,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	958,094
3200005000	FISCAL SERVICES	1,322,766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,322,766
3200006000	PROPERTY CONTROL	345,760	-	8,029,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,375,120
3200009000	CONTRACTING/PURCH.	798,897	-	264,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,063,829
3200010000	LOCAL SCHL ACCOUNTIN	588,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	588,031
3200011000	WAREHOUSE OPERATIONS	1,868,801	-	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,924,801
3200012000	PRINTING SERVICES	825,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	825,057
3200013000	CUSTODIAL SUPPORT- CENTRAL OF	(8,198)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,198)
3200100000	DW INSTRUCTION	9,129,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,129,022
3200210000	DW PUPIL SERVICES	569,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	569,382
3200221000	DW IMPROVEMENT INSTR	1,626,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,626,206
3200230000	DW GENERAL ADMIN	1,121,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,121,213
3200250000	DW BUSINESS SERVICES	814,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	814,086
3200260000	DW MAINTENANCE AND OPERATIO	7,139,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,139,676
3200270000	DW TRANSPORTATION	7,076,334	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,076,334
3200280000	DW CENTRAL SUPPORT	907,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	907,868
3200290000	DW OTHER SUPPORT SVCS	40,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,035
3200500000	DW TRANSFERS	920,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	920,600
	Sub-Total	**37,586,988**	**19,986,472**	**32,396,490**																**89,969,951**
3500	**INFORMATION TECH.**																			
3500001000	INFORMATION TECH	640,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640,226
3500002000	DATA WAREHOUSE	1,791,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,791,247
3500004000	IT-COMP EQUIP MAINT	1,169,151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,169,151
3500005000	STUDENT INFO SYSTEMS	1,532,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,532,750
3500006000	RECORD MGT-ARCHIVING	505,242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	505,242
3500010000	INFRASTRUCTURE MGT	11,658,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,658,161
3500011000	SAP PROJECT MGT	3,075,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,075,620
3500013000	IT PROGRAM MANAGEMENT	-	-	46,936,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,936,378
3500699000	IT-TELE EQUIP MAINT	1,025,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,025,218
	Sub-Total	**21,397,614**		**46,936,378**																**68,333,992**
3600	**HEALTH/SAFETY/RISK**																			
3600001000	SAFETY AND SECURITY	400,847	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,847
3600002000	CAMPUS POLICE	2,513,374	-	750,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,263,552
3600003000	RISK MANAGEMENT	3,254,026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,254,026
3600003260	BUS/PROP INSURANCE	614,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	614,000
3600003270	TRANS/VEHICLE INSUR	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000
3600004000	HEALTH SERVICES	379,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	379,920
	Sub-Total	**7,227,167**		**850,179**																**8,077,345**
3700	**OPERATIONS**																			
3700000499	S. MAINTENANCE TRANSPORTATIO	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000
3700001000	OPERATIONS	508,270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	508,270
3700003000	FACILITIES SERVICES	645,845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	645,845
3700004000	CUSTODIAL SERVICES	2,633,895	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,633,895
3700005000	BUILDING PROGRAM	-	-	95,786,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,786,021
3700006000	TRANSPORTATION	44,960,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,960,283
3700010000	MAINTENANCE	17,908,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,908,918
3700011000	PORTABLES	6,545,994	-	700,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,245,994
3700012000	BUILDING MANAGER	826,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	826,367
3700015000	OPERATIONAL PLANNING	441,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	441,325
3700016000	PLACEMENT OFFICE	109,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,290
3700266000	TRANS - CUST SUPPORT	145,227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,227
3700699000	SUPPORT-UTILITIES	18,403,432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,403,432
	Sub-Total	**93,128,846**		**97,486,021**																**190,614,867**
3800	**SCHOOL NUTRITION**																			
3800310000	SNP-CENTRAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,096,425	-	-	4,096,425
3800312000	SNP SUMMER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,801	-	-	145,801
3800314000	SNP F&R DISTRICTWIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	870,341	-	-	870,341
	Sub-Total																**5,112,567**			**5,112,567**

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	416	432	460	493	555	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Race to the Top	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
3900	**PENSION**																			
3900999000	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,784,979	-	33,784,979
	Sub-Total																	**33,784,979**		**33,784,979**
4000	**HUMAN RESOURCES**																			
4000001000	TALENT (HUMAN RESOURCES)	1,592,493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,592,493
4000002000	TALENT STAFFING (PERSONNEL SEI	2,145,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,145,141
4000003000	TALENT MGT AND ORG DEV (SCH C	786,292	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	986,292
4000005000	LEARNING AND DEV- STATE	89,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,600
4000006000	LEARNING AND DEV	2,375,063	-	-	-	-	-	-	1,791,661	-	-	-	-	-	-	-	-	-	-	4,166,724
4000260000	CUST SUPPORT- PL BLDG	4,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,995
	Sub-Total	**6,993,583**							**1,791,661**	**200,000**										**8,985,244**
	Elementary Schools																			
5001	ABBOTTS HILL ES	4,735,744	-	-	-	-	62,842	-	-	-	-	-	-	-	-	-	252,163	-	-	5,050,749
5002	ALPHARETTA ES	4,974,438	-	-	-	-	253,509	-	-	-	-	-	-	-	-	79,244	222,301	-	-	5,529,492
5003	BARNWELL ES	5,126,711	-	-	-	-	41,067	-	-	-	-	-	-	-	-	87,839	238,683	-	-	5,494,300
5004	BETHUNE ES	5,038,195	-	-	294,192	-	35,300	-	-	-	-	-	-	-	-	155,301	455,478	-	-	5,978,466
5005	BROOKVIEW ES	3,782,607	-	-	212,926	-	-	-	-	-	-	-	-	-	-	224,357	386,905	-	-	4,606,795
5006	CAMPBELL ES	6,436,551	-	-	354,120	-	204,026	-	-	-	-	-	-	-	-	79,244	545,480	-	-	7,619,421
5007	COGBURN WOODS ES	5,769,730	-	-	-	-	70,394	-	-	-	-	-	-	-	-	-	272,025	-	-	6,112,150
5008	COLLEGE PARK ES	4,966,177	-	-	-	245,614	35,300	-	-	-	-	-	-	-	-	154,643	484,011	-	-	5,885,746
5009	CONLEY HILLS ES	5,155,457	-	-	270,584	-	152,897	-	-	-	-	-	-	-	-	238,046	443,410	-	-	6,260,393
5010	CRABAPPLE CROSSING ES	5,000,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184,494	-	-	5,184,570
5011	CREEK VIEW ES	6,034,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,657	-	-	6,335,397
5012	DOLVIN ES	5,749,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,315	-	-	5,994,015
5013	DUNWOODY SPRINGS ES	4,988,284	-	-	198,440	-	268,486	-	-	-	-	-	-	-	-	179,226	359,362	-	-	5,993,799
5014	JACKSON, ESTHER ES	4,849,546	-	1,000,000	167,321	-	185,330	-	-	-	-	-	-	-	-	164,538	349,023	-	-	6,715,758
5015	WEST, EVOLINE C. ES	5,373,779	-	-	259,234	-	80,142	-	-	-	-	-	-	-	-	232,952	499,153	-	-	6,445,259
5016	FINDLEY OAKS ES	4,548,526	-	-	-	-	75,648	-	-	-	-	-	-	-	-	87,839	229,312	-	-	4,941,325
5017	GULLATT ES	3,679,037	-	1,000,000	196,128	-	-	-	-	-	-	-	-	-	-	136,041	351,573	-	-	5,362,779
5018	HAPEVILLE ES	5,146,962	-	-	278,756	-	-	-	-	-	-	-	-	-	-	210,504	192,155	-	-	5,828,377
5019	HEARDS FERRY ES	5,083,576	-	-	-	-	70,768	-	-	-	-	-	-	-	-	151,784	284,555	-	-	5,590,683
5020	HEMBREE SPRINGS ES	6,091,219	-	-	134,398	-	133,880	-	-	-	-	-	-	-	-	165,160	548,574	-	-	7,073,231
5021	HERITAGE ES	5,340,383	-	-	339,300	-	306,405	-	-	-	-	-	-	-	-	158,489	381,945	-	-	6,526,522
5022	HIGH POINT ES	6,030,687	-	-	180,851	-	142,393	-	-	-	-	-	-	-	-	252,521	405,376	-	-	7,011,828
5023	HILLSIDE ES	5,540,664	-	-	181,753	-	136,268	-	-	-	-	-	-	-	-	87,839	473,738	-	-	6,420,262
5024	HOLMES, HAMILTON ES	5,138,367	-	-	328,696	-	391,948	-	-	-	-	-	-	-	-	162,301	430,362	-	-	6,451,674
5025	LAKE WINDWARD ES	5,194,812	-	-	-	-	398,466	-	-	-	-	-	-	-	-	-	212,622	-	-	5,805,899
5026	LIBERTY POINT ES	5,394,459	-	-	281,026	-	202,177	-	-	-	-	-	-	-	-	154,643	506,780	-	-	6,539,085
5027	NOLAN, LOVE T. ES	4,679,535	-	-	288,290	-	35,300	-	-	-	-	-	-	-	-	176,155	474,797	-	-	5,654,077
5028	MANNING OAKS ES	5,931,646	-	-	-	-	-	-	-	-	-	-	-	-	-	82,307	332,419	-	-	6,346,372
5029	MEDLOCK BRIDGE ES	4,930,442	-	-	-	-	35,191	-	-	-	-	-	-	-	-	158,489	232,289	-	-	5,356,411
5030	MIMOSA ES	8,549,643	-	-	458,994	-	157,989	-	-	-	-	-	-	-	-	87,839	686,736	-	-	9,941,200
5031	MOUNT OLIVE ES	5,382,134	-	-	281,480	-	249,367	-	-	-	-	-	-	-	-	146,214	488,363	-	-	6,547,558
5032	MOUNTAIN PARK ES	5,667,192	-	-	-	-	228,232	-	-	-	-	-	-	-	-	-	246,734	-	-	6,142,158
5033	NEW PROSPECT ES	4,095,994	-	-	-	-	150,132	-	-	-	-	-	-	-	-	-	204,642	-	-	4,450,769
5034	NORTHWOOD ES	5,195,576	-	-	-	-	35,300	-	-	-	-	-	-	-	-	-	286,119	-	-	5,516,995
5036	OCEE ES	5,306,140	-	-	-	-	130,787	-	-	-	-	-	-	-	-	-	268,133	-	-	5,705,060
5037	PALMETTO ES	4,310,390	-	-	198,852	-	143,121	-	-	-	-	-	-	-	-	139,853	336,218	-	-	5,128,434
5038	PARKLANE ES	4,243,631	-	-	243,360	-	66,352	-	-	-	-	-	-	-	-	165,015	382,598	-	-	5,100,957
5039	RANDOLPH ES	4,232,182	-	-	196,636	-	-	-	-	-	-	-	-	-	-	174,631	344,574	-	-	4,948,023
5040	RENAISSANCE ES	5,125,074	-	-	241,736	-	-	-	-	-	-	-	-	-	-	153,707	442,943	-	-	5,963,460
5041	RIVER EVES ES	5,652,731	-	-	152,438	-	284,496	-	-	-	-	-	-	-	-	-	314,402	-	-	6,404,067
5042	ROSWELL NORTH ES	6,613,358	-	-	-	-	133,675	-	-	-	-	-	-	-	-	79,244	284,395	-	-	7,110,672
5043	LEWIS, S.L. ES	4,147,865	-	-	226,546	-	292,343	-	-	-	-	-	-	-	-	158,011	388,227	-	-	5,212,992
5044	LEE, SEABORN ES	3,649,909	-	-	175,244	-	30,146	-	-	-	-	-	-	-	-	153,707	333,642	-	-	4,342,648
5045	SHAKERAG ES	4,831,835	-	-	-	-	31,363	-	-	-	-	-	-	-	-	151,838	255,982	-	-	5,271,018
5046	SPALDING DRIVE CH. ES	3,781,723	-	-	69,905	-	121,156	-	-	-	-	-	-	-	-	155,610	205,064	-	-	4,333,458
5047	STATE BRIDGE ES	4,790,894	-	-	-	-	-	-	-	-	-	-	-	-	-	157,533	310,514	-	-	5,258,941
5048	STONEWALL TELL ES	6,739,759	-	-	282,326	-	-	-	-	-	-	-	-	-	-	-	577,636	-	-	7,599,721
5049	SUMMIT HILL ES	4,450,588	-	-	-	-	140,925	-	-	-	-	-	-	-	-	-	187,483	-	-	4,778,995
5050	SWEET APPLE ES	5,309,514	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,873	-	-	5,508,387
5052	WILSON CREEK ES	5,076,966	-	-	-	-	-	-	-	-	-	-	-	-	-	-	287,563	-	-	5,364,529
5053	WOODLAND CHARTER ES	6,625,381	-	-	213,774	-	147,599	-	-	-	-	-	-	-	-	175,677	382,236	-	-	7,544,667
5054	OAKLEY ES	5,462,796	-	-	298,732	-	109,234	-	-	-	-	-	-	-	-	76,844	451,927	-	-	6,399,532
5055	LAKE FOREST ES	7,417,838	-	-	399,520	-	89,005	-	-	-	-	-	-	-	-	249,699	624,915	-	-	8,780,977
5056	ISON SPRINGS ES	5,631,981	-	-	274,216	-	65,299	-	-	-	-	-	-	-	-	134,118	439,411	-	-	6,545,025
5057	BIRMINGHAM FALLS ES	4,955,203	-	-	-	-	99,802	-	-	-	-	-	-	-	-	-	188,814	-	-	5,243,819
5059	FELDWOOD ES	5,933,825	-	-	335,052	-	128,077	-	-	-	-	-	-	-	-	78,767	484,428	-	-	6,960,149
5061	CLIFTONDALE ES	5,389,391	-	-	246,246	-	108,599	-	-	-	-	-	-	-	-	79,244	451,186	-	-	6,274,666
5062	GA BPTST CHLDRN HOME	-	-	-	-	9,360	-	-	-	-	-	-	-	-	-	-	-	-	-	9,360

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	416	432	460	493	555	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Race to the Top	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
5999	ES HOLDING	1,630,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,630,488
	Sub-Total	**300,912,051**		**2,000,000**	**8,261,072**	**254,974**	**6,260,737**									**6,097,011**	**20,347,715**			**344,133,560**
	Middle Schools																			
6001	AUTREY MILL MS	9,394,199	-	165,000	-	-	-	-	-	-	-	-	-	-	-	-	385,386	-	-	9,944,585
6002	BEAR CREEK MS	7,269,356	-	-	379,544	-	90,467	-	-	-	-	-	-	-	-	-	542,594	-	-	8,281,961
6003	CAMP CREEK MS	5,424,819	-	-	258,780	-	245,684	-	-	-	-	-	-	-	-	-	390,741	-	-	6,320,024
6004	CRABAPPLE MS	6,757,529	-	-	-	-	79,991	-	-	-	-	-	-	-	-	-	244,872	-	-	7,082,392
6005	ELKINS POINTE MS	8,848,405	-	-	219,637	-	291,467	-	-	-	-	-	-	-	-	-	369,263	-	-	9,728,772
6006	HAYNES BRIDGE MS	6,856,933	-	-	-	-	513,412	-	-	-	-	-	-	-	-	-	275,856	-	-	7,646,201
6007	HOLCOMB BRIDGE MS	6,884,882	-	-	207,009	-	393,451	-	-	-	-	-	-	-	-	-	283,436	-	-	7,768,778
6008	HOPEWELL MS	9,604,870	-	195,000	-	-	142,413	-	-	-	-	-	-	-	-	-	335,955	-	-	10,278,238
6009	MCNAIR MS	6,377,255	-	258,334	349,580	-	218,250	-	-	-	-	-	-	-	-	-	470,145	-	-	7,673,564
6010	NORTHWESTERN MS	8,325,283	-	-	-	-	40,068	-	-	-	-	-	-	-	-	-	282,861	-	-	8,648,213
6011	WEST, PAUL D. MS	6,771,232	-	-	310,288	-	36,978	-	-	-	-	-	-	-	-	-	461,849	-	-	7,580,347
6012	RIDGEVIEW MS	8,637,255	-	-	285,483	-	-	-	-	-	-	-	-	-	-	-	474,376	-	-	9,397,114
6013	RIVER TRAIL MS	7,896,831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	407,251	-	-	8,304,082
6014	SANDTOWN MS	6,834,363	-	-	340,054	-	133,323	-	-	-	-	-	-	-	-	-	444,890	-	-	7,752,630
6015	SANDY SPRINGS MS	6,992,757	-	-	271,953	-	29,002	-	-	-	-	-	-	-	-	-	476,973	-	-	7,770,685
6016	TAYLOR ROAD MS	8,959,452	-	285,000	-	-	67,368	-	-	-	-	-	-	-	-	-	401,603	-	-	9,713,423
6017	WEBB BRIDGE MS	8,248,396	-	-	-	-	200,195	-	-	-	-	-	-	-	-	-	286,102	-	-	8,734,693
6018	WOODLAND MS	7,382,266	-	-	386,354	-	135,469	-	-	-	-	-	-	-	-	-	535,499	-	-	8,439,588
6019	RENAISSANCE MS	7,690,268	-	-	451,730	-	66,578	-	-	-	-	-	-	-	-	-	590,799	-	-	8,799,375
6999	MS HOLDING	564,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	564,413
	Sub-Total	**145,720,765**		**903,334**	**3,460,412**		**2,684,115**										**7,660,451**			**160,429,077**
	High Schools																			
7001	ALPHARETTA HS	12,441,346	-	-	-	-	189,114	-	-	-	-	-	-	-	-	-	382,841	-	-	13,013,301
7002	BANNEKER HS	12,563,670	-	725,000	541,168	-	774,236	-	-	-	-	-	-	-	-	-	645,432	-	-	15,249,506
7003	CENTENNIAL HS	13,408,674	-	-	-	-	866,048	-	-	-	-	-	-	-	-	-	400,958	-	-	14,675,679
7004	CHATTAHOOCHEE HS	12,371,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	498,630	-	-	12,869,638
7005	CREEKSIDE HS	11,506,250	-	-	592,470	-	66,971	-	-	-	-	-	-	-	-	-	610,135	-	-	12,775,826
7006	MILTON HS	12,289,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	452,052	-	-	12,741,972
7007	NORTH SPRINGS HS	11,191,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	457,145	-	-	11,648,879
7008	NORTHVIEW HS	11,241,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	493,970	-	-	11,734,992
7009	RIVERWOOD HS	10,610,926	-	-	-	-	147,409	-	-	-	-	-	-	-	-	-	451,075	-	-	11,209,409
7010	ROSWELL HS	13,109,038	-	-	-	-	270,939	-	-	-	-	-	-	-	-	-	457,352	-	-	13,837,329
7011	TRI-CITIES HS	13,016,452	-	-	620,164	-	522,101	-	-	-	-	-	-	-	-	-	672,965	-	-	14,831,682
7012	WESTLAKE HS	11,975,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	725,887	-	-	12,701,872
7013	JOHNS CREEK HS	11,766,648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	659,910	-	-	12,426,558
7015	LANGSTON HUGHES HS	12,936,051	-	-	-	-	328,150	-	-	-	-	-	-	-	-	-	834,466	-	-	14,098,667
7017	SOUTH METRO	400,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,330
7019	FLAT SHOALS CENTER	29,701,215	-	-	-	-	1,533,788	-	-	-	-	-	-	-	-	-	-	-	-	31,235,004
7020	CAMBRIDGE HS	11,615,304	-	-	-	-	217,928	-	-	-	-	-	-	-	-	-	487,953	-	-	12,321,185
7999	HS HOLDING	9,834,051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,834,051
	Sub-Total	**221,979,624**		**725,000**	**1,753,802**		**4,916,684**										**8,230,771**			**237,605,881**
	Alternative/ Learning Centers																			
7800	INDEPENDENCE HS	3,190,643	-	300,000	-	-	105,582	-	-	-	-	-	-	-	-	-	106,006	-	-	3,702,231
7801	MCCLARIN HS	2,962,841	-	-	95,794	1,116,367	-	-	-	-	-	-	-	-	-	-	121,247	-	-	4,296,249
7850	N.CRSSRDS/2ND CHANCE	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000
7861	OLD WESTLAKE	92,457	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,457
7862	VIRTUAL SCHOOL	2,732,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,732,661
	Sub-Total	**10,978,601**		**300,000**	**95,794**	**1,116,367**	**105,582**										**227,253**			**12,823,597**
	Charter Schools																			
8001	AMANA ACADEMY CH. ES	5,301,372	-	-	-	125,378	-	-	-	-	-	-	-	-	-	-	-	-	-	5,426,750
8002	KIPP ACADEMY CH. MS	3,510,574	-	-	102,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,613,402
8004	HAPEVILLE CH. MS	4,276,251	-	-	204,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,481,005
8008	MAIN STREET CHARTER	6,162,747	-	-	201,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,364,344
8009	HAPEVILLE CAREER ACADEMY	4,462,666	-	-	242,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,705,556
8011	CHATTAHOOCHEE HILLS CHARTER	2,792,413	-	-	-	64,042	-	-	-	-	-	-	-	-	-	-	-	-	-	2,856,455
8012	LATIN ACADEMY GRAMMER ES	1,417,934	-	-	-	9,922	-	-	-	-	-	-	-	-	-	-	-	-	-	1,427,856
8013	LATIN ACADEMY COLLEGE PREP M	2,093,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,093,673
	Sub-Total	**30,017,631**			**752,069**	**199,342**														**30,969,042**
	Grand Total	**920,813,893**	**19,986,472**	**181,801,902**	**14,323,149**	**10,159,062**	**16,433,723**	**641,210**	**1,806,361**	**200,000**	**54,842**	**799,293**	**45,000**	**32,219**	**20,000**	**6,523,319**	**41,578,757**	**33,784,979**	**-**	**1,249,004,181**

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	FY15 to FY16 Difference	% Change FY2015 to FY2016
1000	**ADMIN. SERVICES**							
1000001000	BOARD	288,814	258,584	237,407	262,669	277,056	14,387	5%
1000002000	SUPERINTENDENT	501,107	967,755	982,800	1,051,267	967,532	-83,734	-8%
1000003000	CHIEF OF STAFF	288,036						
1000004000	COMMUNICATIONS	534,460	555,030	647,496	806,762	756,382	-50,380	-6%
1000009000	INTERNAL AUDIT	493,993	798,170	864,832	925,204	1,067,068	141,864	15%
1000010000	BRDCST & VIDEO TECH	232,884	257,556	190,054	245,096	258,835	13,739	6%
1000000499	SPLOST ADMIN			150,067	3,000,000		-3,000,000	-100%
	Sub-Total	**2,339,294**	**2,837,095**	**3,072,657**	**6,290,998**	**3,326,874**	**-2,964,124**	**-47%**
1001	**AREA SUPTS**							
1001001000	AREA SUPTS	1,756,645						
1001002000	ATHLETICS	137,482						
1001260000	CUST SUPPORT-ADMIN	290,872	3,472	401,799				
1001000499	SPLOST ADMIN			35,981	783,000		-783,000	-100%
	Sub-Total	**2,184,998**	**3,472**	**437,779**	**783,000**		**-783,000**	**-100%**
1500	**ASSESSMENT & ACCOUNT**							
1500001000	ACCOUNTABILITY (ASSESSMENT & ACCO	461,759	531,825	352,346	572,865	325,094	-247,771	-43%
1500004000	ASSESSMENT & EVAL.	275,815						
1500005000	SYSTEM-WIDE TESTING	192,334						
1500006000	TESTING MATERIALS	1,473,619						
1500007000	DATA UTILIZATION	924,068	887,509	1,121,473	1,487,741	1,301,812	-185,929	-12%
1500008000	CHARTER SCHOOLS		117,226	150,027	279,333	371,216	91,884	33%
1500009000	SCHOOL FLEX GOVERNANCE		298,870	966,808	1,115,556	760,211	-355,345	-32%
1500010000	STRATEGY AND INNOVATION		472,707	634,665	1,156,882	518,358	-638,524	-55%
1500011000	GRANTS		127,496	124,917	209,259	201,360	-7,900	-4%
1500012000	STUDENT LEARNING OBJECTIVES			394,109	601,122	13,265	-587,857	-98%
1500013000	PROGRAM EVALUATION					390,154	390,154	
1500053000	SACS	113,150		61,100	79,075	71,250	-7,825	-10%
1500070000	FCS FOUNDATION	83,919	129,098	180,147	208,191	211,773	3,582	2%
	Sub-Total	**3,524,663**	**2,564,732**	**3,985,590**	**5,710,024**	**4,164,493**	**-1,545,531**	**-27%**
1600	**LEADERSHIP**							
1600002000	PROJECT MGT (CONT. IMPROVEMENT)	32,650	249,467	138,916	222,855	224,912	2,057	1%
	Sub-Total	**32,650**	**249,467**	**138,916**	**222,855**	**224,912**	**2,057**	**1%**
2000	**ASSOC. SUPT. FOR C&I**							
2000001000	ACADEMICS (CURR. & INSTRUCTION)	504,545	2,101,637	738,368	4,214,089	1,630,593	-2,583,496	-61%
2000002000	AREA SUPT OFFICE1		931,367	956,947	1,006,586	958,020	-48,566	-5%
2000003000	AREA SUPT OFFICE2		917,072	1,027,978	959,785	935,700	-24,085	-3%
2000004000	AREA SUPT OFFICE3		880,078	861,492	916,134	909,637	-6,497	-1%
2000005000	AREA SUPT OFFICE4		842,713	856,945	901,500	878,090	-23,410	-3%
2000006000	ASSESSMENT (CURR. & INSTRUCTION)		219,427	376,011	561,806	656,508	94,701	17%
2000007000	SYSTEM-WIDE TESTING	46	200,228	2,925				
2000008000	TESTING MATERIALS		1,845,378	1,863,626	4,195,647	3,665,872	-529,775	-13%
2000009000	ACHIEVEMENT ZONE				333,613	999,205	665,592	200%
2000010000						511,916	511,916	
	Sub-Total	**504,591**	**7,937,900**	**6,684,293**	**13,089,160**	**11,145,542**	**-1,943,619**	**-15%**
2100	**PROF. LEARNING**							
2100001000	PROF. LEARNING-STATE	141,738						
2100002000	PROF. LEARNING-LOCAL	3,368,033	389,833					
2100004000	MENTORING TEACHER	5,770	13,625	10,685				
2100260000	CUST SUPPORT-PL BLD	189,422	710					
	Sub-Total	**3,704,962**	**404,168**	**10,685**	0	0	0	0%
2200	**ELEM. & SEC. C&I**							
2200000000	TEXTBOOKS	217,838	12,920,067	8,310,567	4,897,312	4,965,500	68,188	1%
2200001000	LEARNING AND TEACHING (ELEM C&I)	823,272	1,379,534	745,823	1,392,173	991,718	-400,455	-29%
2200002000	JROTC	265,584	252,942	294,344	287,560	289,612	2,053	1%
2200003000	HEALTH & PE	127,070	134,946	204,797	343,250	414,413	71,163	21%
2200004000	FINE ARTS (MUSIC)	374,228	430,235	539,145	1,085,567	1,309,304	223,737	21%
2200005000	HUMANITIES (SOCIAL STUDIES)	609,631	603,180	452,067	896,842	1,002,675	105,833	12%
2200006000	EARLY CHLDHD-SPC PRG	1,293,058	0					
2200007000	STEM (MATH)	922,200	446,299	272,160	728,772	907,242	178,470	24%
2200008000	BUSINESS MANAGEMENT	57,392		54				
2200009000	LANGUAGE ARTS	446,960						
2200010000	ART	117,629						
2200011000	WORLD LANGUAGES	95,550						
2200013000	SCIENCE	283,819						
2200014000	ADVANCE STUDIES	171,711	97,319	194,001	915,914	1,657,371	741,457	81%
2200015000	CAREER PREP AND TECH ED (CAREER TE	1,845,840	2,589,003	1,416,821	1,557,389	1,658,805	101,416	7%
2200016000	INSTRUCTIONAL TECH/MEDIA SERVICES	822,378	1,588,575	1,446,744	1,684,788	2,542,708	857,921	51%
2200020000	VERTICAL TEAMING	36						

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary Five Years

Organization	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	FY15 to FY16 Difference	% Change FY2015 to FY2016
2200021000 TEACHING MUSEUMS		411,027	467,032	501,446	412,979	-88,467	-18%
2200022000 SOFTWARE UPDATE		891,226	1,105,265	1,987,030	2,155,372	168,342	8%
2200260000 TEACHING MUSEUMS-CUST		135,187	149,923	130,942	106,939	-24,004	-18%
Sub-Total	**8,474,195**	**21,879,539**	**15,598,743**	**16,408,985**	**18,414,638**	**2,005,653**	**12%**
2300 **INSTRUCTIONAL SERV.**							
2300000000 INSTR. SUPPORT SRVCS		238,970	220,564	255,397	243,067	-12,330	-5%
2300001000 STUDENT SERVICES	1,310	134	77				
2300003000 STUDENT DISCIPLINE	609,272	457,183	624,543	977,684	867,818	-109,865	-11%
2300004000 SOCIAL WORK	464,369	365,918	496,125	516,063	525,830	9,767	2%
2300005000 GUIDANCE/COUNSELING	533,166	548,605	880,874	1,231,934	1,022,685	-209,249	-17%
2300006000 SST/504	93,987	700,945	87,085	110,877	109,401	-1,476	-1%
2300007000 GED	122,724	41,259	43,970	59,145	54,738	-4,407	-7%
2300009000 ESOL	846,191	644,170	984,965	1,956,792	1,143,215	-813,576	-42%
2300010000 TITLE/NCLB/COMPL.	10,774,009	3,910,046	3,671,032	6,624,281	8,588,379	1,964,098	30%
2300011000 CHARTER DEPARTMENT	75,879	955	-4,873				
2300012000 HOMELESS	178,247	176,008	185,180	211,204	215,677	4,473	2%
2300013000 EXTENDED LEARNING SUPPORT SER		359,391	315,145	329,107	310,820	-18,287	-6%
2300014000 PRE-K REMEDIAL SUPPORT		786,034	1,030,058	1,683,987	790,883	-893,105	-53%
2300015000 RTI			102,571	106,110	4,410	-101,700	-96%
2300051000 TEACHING MUSEUMS (NORTH)	231,351						
2300052000 TEACHING MUSEUM S	336,343						
2300260000 TMS/TMN CUSTODIAL	144,723						
Sub-Total	**14,411,570**	**8,229,618**	**8,637,317**	**14,062,582**	**13,876,924**	**-185,658**	**-1%**
2400 **SPECIAL EDUCATION**							
2400001000 SPECIAL EDUCATION	6,426,014	4,910,856	5,189,015	32,349,920	4,724,446	-27,625,473	-85%
2400002000 PSYCH. SERVICES	319,682	319,093	205,426	426,161	325,724	-100,437	-24%
2400260000 CUS SUPPORT-JO WELLS	133,100	141,858	212,798	203,955	9,096	-194,860	-96%
Sub-Total	**6,878,797**	**5,371,807**	**5,607,238**	**32,980,036**	**5,059,266**	**-27,920,770**	**-85%**
2500 **CONTINUING ED**							
2500001000 EXTENDED LEARNING			12				
2500002000 VIRTUAL CAMPUS	227,654	511,595	1,088,271	5,000		-5,000	-100%
2500003000 MS EXTENDED LEARNING	3,293	45,963	1,813	66,211	275,000	208,789	315%
2500004000 NIGHT SCHOOL	8,400	12,869		147,748	207,100	59,352	40%
2500006000 GHSGT/REMEDITATION	2,253	7,558		19,485	7,750	-11,735	-60%
2500007000 ES EXTENDED LEARNING	8,681	20,690	10,518	24,378	533,800	509,422	2090%
2500009000 MS SUMMER PROGRAM	187	62,915	17,080	1,116,600	366,600	-750,000	-67%
2500010000 HS SUMMER PROGRAM	1,205	39,767	21,028	1,144,083	561,180	-582,903	-51%
Sub-Total	**251,674**	**701,357**	**1,138,721**	**2,523,505**	**1,951,430**	**-572,075**	**-23%**
3000 **ORGANIZATIONAL ADVANCEMENT**							
3000001000 DEPUTY SUPT OF OA	991,854	12,653	12,095,746	376,875		-376,875	-100%
3000003000 ERP/SAP DEV	1,321,295	81,366					
Sub-Total	**2,313,150**	**94,019**	**12,095,746**	**376,875**	**0**	**-376,875**	**-100%**
3200 **FINANCIAL SERVICES**							
3200001000 FINANCIAL SERVICES	48,914,179	28,411,066	26,374,417	41,590,578	44,956,942	3,366,365	8%
3200003000 BUDGET SERVICES	638,420	1,468,763	1,840,755	1,211,027	619,087	-591,941	-49%
3200004000 ACCOUNTING SERVICES	1,095,481	1,192,073	1,091,096	1,340,808	958,094	-382,714	-29%
3200005000 FISCAL SERVICES	1,121,863	1,297,255	1,486,737	1,462,779	1,322,766	-140,013	-10%
3200006000 PROPERTY CONTROL	898,435	957,914	1,167,424	8,600,342	8,375,120	-225,222	-3%
3200008000 ERP SYSTEM	860,335	35,971					
3200009000 CONTRACTING/PURCH.	635,128	669,083	742,641	2,319,146	1,063,829	-1,255,318	-54%
3200010000 LOCAL SCHL ACCOUNTIN	3,058	20,341,834	445,767	687,006	588,031	-98,974	-14%
3200011000 WAREHOUSE OPERATIONS	414	2,138,931	2,098,740	2,924,993	1,924,801	-1,000,192	-34%
3200012000 PRINTING SERVICES		784,574	758,407	767,559	825,057	57,498	7%
3200013000 CUSTODIAL SUPPORT- CENTRAL OFFICE	375	355,893	375,470	382,472	-8,198	-390,670	-102%
3200100000 DW INSTRUCTION	20,348,640	344,968	19,603,113	7,784,770	9,129,022	1,344,252	17%
3200210000 DW PUPIL SERVICES					569,382	569,382	
3200221000 DW IMPROVEMENT INSTR	1,041,836	270,422	496,480	1,952,820	1,626,206	-326,614	-17%
3200230000 DW GENERAL ADMIN	1,365,263	2,542,772	1,868,686	1,117,197	1,121,213	4,016	0%
3200250000 DW SUPPORT SERVICES	361,728	456,187	844,972	776,483	814,086	37,603	5%
3200260000 DW MAINTENANCE OPS				6,347,913	7,139,676	791,763	12%
3200270000 DW STUDENT TRANSPORT				5,825,222	7,076,334	1,251,112	21%
3200280000 DW CENTRAL SUPPORT	654,231	602,733	1,176,646	877,602	907,868	30,266	3%
3200290000 DW OTHER SUPP SVCS	40,035	42,555	40,035	40,035	40,035		
3200500000 DW TRANSFERS	3,803			10,048,582	920,600	-9,127,982	-91%
3200999000 DW DONATIONS	24,527						
Sub-Total	**78,007,753**	**61,912,995**	**60,411,386**	**96,057,334**	**89,969,951**	**-6,087,383**	**-6%**
3500 **INFORMATION TECH.**							
3500001000 INFORMATION TECH	6,043,562	18,018,772	12,437,832	2,514,659	640,226	-1,874,433	-75%

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	FY15 to FY16 Difference	% Change FY2015 to FY2016
3500002000	DATA WAREHOUSE	461,629	778,252	1,005,154	1,641,616	1,791,247	149,631	9%
3500003000	SOFTWARE UPDATE	1,895,421	82,110					
3500004000	IT-COMP EQUIP MAINT	867,355	850,707	890,219	1,100,873	1,169,151	68,278	6%
3500005000	STUDENT INFO SYSTEMS		1,646,960	1,765,370	1,881,905	1,532,750	-349,155	-19%
3500006000	RECORD MGT-ARCHIVING	365,560	387,095	322,468	364,993	505,242	140,249	38%
3500008000	INSTRUCTIONAL TECH	263,248			405,000		-405,000	-100%
3500010000	INFRASTRUCTURE MGT	3,202,072	4,801,820	3,909,820	5,184,778	11,658,161	6,473,382	125%
3500011000	SAP PROJECT MGT		1,118,875	1,712,791	5,461,033	3,075,620	-2,385,414	-44%
3500012000	ERPS SYSTEM		1,271,505	1,539,229	613,694		-613,694	-100%
3500013000	IT PROGRAM MGMT		24,057	4,954,856	71,191,376	46,936,378	-24,254,998	-34%
3500699000	IT-TELE EQUIP MAINT	269,006	282,974	255,373	2,844,793	1,025,218	-1,819,575	-64%
	Sub-Total	**13,367,854**	**29,263,128**	**28,793,114**	**93,204,720**	**68,333,992**	**-24,870,728**	**-27%**
3600	**HEALTH/SAFETY/RISK**							
3600001000	SAFETY AND SECURITY	418,877	273,654	292,291	363,451	500,847	137,396	38%
3600002000	CAMPUS POLICE	1,949,976	1,436,711	2,198,091	3,684,271	3,263,552	-420,719	-11%
3600003000	RISK MANAGEMENT	6,141,465	6,102,723	8,418,314	7,180,941	3,254,026	-3,926,915	-55%
3600003260	BUS/PROP INSURANCE	822,553	791,395	851,650	914,000	614,000	-300,000	-33%
3600003270	TRANS/VEHICLE INSUR	359,590	381,886	378,999	665,000	65,000	-600,000	-90%
3600004000	HEALTH SERVICES	226,008	239,425	239,416	289,183	379,920	90,738	31%
	Sub-Total	**9,918,469**	**9,225,793**	**12,378,761**	**13,096,846**	**8,077,345**	**-5,019,500**	**-38%**
3700	**OPERATIONS**							
3700001000	OPERATIONS	255,239	279,970	543,480	409,205	508,270	99,065	24%
3700003000	FACILITIES SERVICES	355,851	374,082	395,239	606,176	645,845	39,669	7%
3700004000	CUSTODIAL SERVICES	1,959,430	2,354,027	2,951,762	2,670,023	2,633,895	-36,128	-1%
3700005000	BUILDING PROGRAM	84,597,941	36,936,613	107,912,369	394,402,457	95,786,021	-298,616,436	-76%
3700006000	TRANSPORTATION	50,082,422	55,577,465	51,234,239	54,474,053	44,960,283	-9,513,770	-17%
3700007000	WAREHOUSE OPERATIONS	1,647,454	-485	213				
3700008000	PRINTING SERVICES	703,061						
3700009000	COURIER SERVICES	327,113	-717	2,385				
3700010000	MAINTENANCE	14,454,935	17,254,688	17,458,095	20,467,458	17,908,918	-2,558,540	-13%
3700011000	PORTABLES	3,018,290	2,094,031	3,172,083	6,322,896	7,245,994	923,098	15%
3700012000	BUILDING MANAGER					826,367	826,367	
3700015000	OPERATIONAL PLANNING	354,147	365,312	374,448	415,878	441,325	25,447	6%
3700016000	PLACEMENT OFFICE	102,047	79,828	96,293	108,792	109,290	498	0%
3700017000	STUDENT INFO DEPT	1,623,746						
3700266000	TRANS - CUST SUPPORT	192,302	196,531	210,165	188,279	145,227	-43,053	-23%
3700000499	SPLOST ADMIN				1,000,000	1,000,000		
3700699000	SUPPORT-UTILITIES	1,640,492	1,925,440	665,235	18,297,408	18,403,432	106,024	1%
	Sub-Total	**161,314,470**	**117,436,788**	**185,016,005**	**499,362,625**	**190,614,867**	**-308,747,758**	**-62%**
3800	**SCHOOL NUTRITION**							
3800310000	SNP-CENTRAL SUPPORT	4,807,577	2,586,743	2,631,695	4,861,501	4,096,425	-765,076	-16%
3800312000	SNP SUMMER SCHOOL	57,892	81,324	202,567	73,029	145,801	72,772	100%
3800314000	SNP F&R DISTRICTWIDE	648,509	730,955	733,070	795,071	870,341	75,270	9%
	Sub-Total	**5,513,979**	**3,399,023**	**3,567,332**	**5,729,601**	**5,112,567**	**-617,034**	**-11%**
3900999000	**PENSION GOLD**	**29,860,021**	**30,446,073**	**31,604,067**	**34,247,946**	**33,784,979**	**-462,967**	**-1%**
4000	**HUMAN RESOURCES**							
4000001000	TALENT (HUMAN RESOURCES)	939,737	1,367,557	1,680,313	1,594,272	1,592,493	-1,779	0%
4000002000	TALENT STAFFING (PERSONNEL SERVICE	1,409,724	1,916,171	2,010,919	2,101,833	2,145,141	43,308	2%
4000003000	TALENT MGT AND ORG DEV (SCH CERT I	816,884	744,620	851,348	1,190,992	986,292	-204,699	-17%
4000005000	LEARNING AND DEV- STATE		57,858	81,647	116,986	89,600	-27,386	-23%
4000006000	LEARNING AND DEV		3,137,250	4,439,445	5,871,595	4,166,724	-1,704,870	-29%
4000260000	CUST SUPPORT- PL BLDG	-370	177,233	274,337	189,433	4,995	-184,439	-97%
	Sub-Total	**3,165,975**	**7,400,689**	**9,338,009**	**11,065,110**	**8,985,244**	**-2,079,866**	**-19%**
5001	ABBOTTS HILL ES	5,344,667	5,252,657	5,351,986	5,333,561	5,050,749	-282,812	-5%
5002	ALPHARETTA ES	6,738,711	6,632,995	6,523,477	5,664,235	5,529,492	-134,743	-2%
5003	BARNWELL ES	6,094,169	5,979,702	5,753,511	5,406,782	5,494,300	87,518	2%
5004	BETHUNE ES	5,705,639	6,087,812	5,767,561	5,787,791	5,978,466	190,675	3%
5005	BROOKVIEW ES	4,074,553	4,019,211	4,185,026	4,831,023	4,606,795	-224,228	-5%
5006	CAMPBELL ES	6,569,753	6,930,744	7,262,155	7,559,491	7,619,421	59,930	1%
5007	COGBURN WOODS ES	6,431,962	5,969,613	5,937,972	5,891,592	6,112,150	220,558	4%
5008	COLLEGE PARK ES	82,650	-116	157,594	1,126,307	5,885,746	4,759,438	423%
5009	CONLEY HILLS ES	5,271,540	5,200,452	5,302,821	4,913,392	6,260,393	1,347,002	27%
5010	CRABAPPLE CROSSING ES	5,108,805	5,208,189	5,189,841	4,967,077	5,184,570	217,493	4%
5011	CREEK VIEW ES	6,074,853	6,286,733	6,317,578	6,260,547	6,335,397	74,850	1%
5012	DOLVIN ES	6,228,454	6,181,813	6,258,198	5,769,878	5,994,015	224,137	4%
5013	DUNWOODY SPRINGS ES	5,951,398	6,024,001	6,099,693	6,184,976	5,993,799	-191,177	-3%
5014	JACKSON, ESTHER ES	6,035,953	5,660,920	5,701,097	6,896,551	6,715,758	-180,793	-3%
5015	WEST, EVOLINE C. ES	5,788,291	6,158,459	6,198,509	6,376,498	6,445,259	68,762	1%

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary Five Years

Organization	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	FY15 to FY16 Difference	% Change FY2015 to FY2016
5016 FINDLEY OAKS ES	5,259,243	5,337,921	5,630,112	4,885,460	4,941,325	55,864	1%
5017 GULLATT ES	4,154,941	4,349,344	4,341,634	5,516,880	5,362,779	-154,101	-3%
5018 HAPEVILLE ES	6,439,915	6,228,013	6,188,485	6,394,453	5,828,377	-566,076	-9%
5019 HEARDS FERRY ES	4,682,968	4,827,573	5,159,252	6,304,573	5,590,683	-713,890	-11%
5020 HEMBREE SPRINGS ES	6,285,366	6,536,001	6,867,007	6,709,163	7,073,231	364,068	5%
5021 HERITAGE ES	6,042,578	6,177,484	6,701,269	6,573,114	6,526,522	-46,592	-1%
5022 HIGH POINT ES	6,138,739	6,714,951	6,813,261	7,013,262	7,011,828	-1,434	0%
5023 HILLSIDE ES	6,146,600	6,709,579	6,802,806	6,090,423	6,420,262	329,839	5%
5024 HOLMES, HAMILTON ES	5,998,903	7,228,834	7,710,634	7,229,370	6,451,674	-777,697	-11%
5025 LAKE WINDWARD ES	7,597,326	6,819,076	6,938,569	5,372,698	5,805,899	433,201	8%
5026 LIBERTY POINT ES	6,247,489	6,245,895	6,457,772	6,568,216	6,539,085	-29,131	0%
5027 NOLAN, LOVE T. ES	6,029,774	6,374,971	6,111,356	6,029,532	5,654,077	-375,455	-6%
5028 MANNING OAKS ES	5,611,089	5,531,376	5,597,571	5,842,175	6,346,372	504,197	9%
5029 MEDLOCK BRIDGE ES	4,908,507	4,982,479	5,390,701	5,300,380	5,356,411	56,031	1%
5030 MIMOSA ES	9,506,623	9,704,737	9,706,784	10,303,212	9,941,200	-362,012	-4%
5031 MOUNT OLIVE ES	5,586,900	5,635,201	5,492,773	5,964,562	6,547,558	582,996	10%
5032 MOUNTAIN PARK ES	6,256,779	6,066,304	6,517,882	6,021,222	6,142,158	120,935	2%
5033 NEW PROSPECT ES	5,599,938	5,660,330	5,298,953	4,645,138	4,450,769	-194,369	-4%
5034 NORTHWOOD ES	5,268,620	5,263,611	5,461,614	5,554,929	5,516,995	-37,934	-1%
5035 OAK KNOLL ES	4,387,664	4,580,674	4,413,421	4,568,329		-4,568,329	-100%
5036 OCEE ES	5,708,203	5,420,306	5,393,842	5,462,175	5,705,060	242,885	4%
5037 PALMETTO ES	4,910,030	5,099,559	5,332,996	4,968,487	5,128,434	159,947	3%
5038 PARKLANE ES	4,404,477	4,660,680	4,696,847	4,569,991	5,100,957	530,966	12%
5039 RANDOLPH ES	5,219,114	5,335,353	5,329,544	5,024,053	4,948,023	-76,030	-2%
5040 RENAISSANCE ES	5,910,653	6,009,501	6,157,914	6,065,536	5,963,460	-102,077	-2%
5041 RIVER EVES ES	6,331,533	6,915,450	7,159,891	6,181,737	6,404,067	222,330	4%
5042 ROSWELL NORTH ES	7,466,363	7,806,274	7,007,925	7,194,619	7,110,672	-83,947	-1%
5043 LEWIS, S.L. ES	5,224,526	5,117,089	5,102,361	4,883,524	5,212,992	329,468	7%
5044 LEE, SEABORN ES	4,214,786	4,346,911	4,522,367	4,387,927	4,342,648	-45,278	-1%
5045 SHAKERAG ES	5,672,461	5,525,311	5,611,818	5,521,504	5,271,018	-250,485	-5%
5046 SPALDING DRIVE CH. ES	4,164,307	4,223,900	4,377,281	3,828,842	4,333,458	504,616	13%
5047 STATE BRIDGE ES	5,527,388	5,726,347	5,571,295	5,323,697	5,258,941	-64,756	-1%
5048 STONEWALL TELL ES	6,321,682	6,727,530	7,173,268	7,747,666	7,599,721	-147,945	-2%
5049 SUMMIT HILL ES	5,922,611	5,777,931	5,245,069	4,733,097	4,778,995	45,899	1%
5050 SWEET APPLE ES	6,321,141	6,288,949	5,817,529	5,502,446	5,508,387	5,941	0%
5051 TUBMAN, HARRIET ES	4,975,922	4,953,686	5,072,376	5,010,479		-5,010,479	-100%
5052 WILSON CREEK ES	5,672,173	5,752,817	5,700,265	5,304,928	5,364,529	59,601	1%
5053 WOODLAND CHARTER ES	7,573,117	7,743,434	8,011,475	7,505,743	7,544,667	38,925	1%
5054 OAKLEY ES	5,980,027	6,064,365	6,257,720	6,561,883	6,399,532	-162,351	-2%
5055 LAKE FOREST ES	7,033,191	7,698,097	8,041,440	8,848,981	8,780,977	-68,003	-1%
5056 ISON SPRINGS ES	5,423,564	5,774,207	6,034,308	6,332,650	6,545,025	212,375	3%
5057 BIRMINGHAM FALLS ES	5,088,552	4,680,774	4,991,389	5,241,352	5,243,819	2,467	0%
5059 FELDWOOD ES	5,663,487	5,993,484	6,518,940	6,607,512	6,960,149	352,637	5%
5061 COX ROAD	6,020,776	5,796,667	6,133,173	6,099,881	6,274,666	174,785	3%
5062 GA BPTST CHLDRN HOME	220,463	264,952	329,723	373,312	9,360	-363,952	-97%
5065 NEW SCHOOL				1,325,000		-1,325,000	-100%
5066 DERRICK ES				1,200,000		-1,200,000	-100%
5067 NEW SCHOOL				1,325,000		-1,325,000	-100%
5999 ES HOLDING			-73	605,888	1,630,488	1,024,600	169%
Sub-Total	**336,621,910**	**342,271,113**	**347,199,553**	**349,594,702**	**344,133,560**	**-5,461,142**	**-2%**
6001 AUTREY MILL MS	9,526,582	9,576,986	9,660,875	9,835,239	9,944,585	109,346	1%
6002 BEAR CREEK MS	8,700,752	9,192,961	8,223,536	8,196,816	8,281,961	85,146	1%
6003 CAMP CREEK MS	7,419,003	7,161,591	7,204,132	6,934,591	6,320,024	-614,568	-9%
6004 CRABAPPLE MS	6,573,978	6,974,840	7,052,238	6,748,766	7,082,392	333,627	5%
6005 ELKINS POINTE MS	7,450,307	8,329,647	8,735,791	9,417,333	9,728,772	311,439	3%
6006 HAYNES BRIDGE MS	6,885,382	6,934,999	7,074,606	6,400,751	7,646,201	1,245,450	19%
6007 HOLCOMB BRIDGE MS	6,937,712	7,226,990	7,546,152	7,261,612	7,768,778	507,167	7%
6008 HOPEWELL MS	9,287,943	9,513,705	9,639,785	9,526,873	10,278,238	751,365	8%
6009 MCNAIR MS	7,299,642	7,141,814	7,083,828	9,073,987	7,673,564	-1,400,423	-15%
6010 NORTHWESTERN MS	9,256,228	9,058,045	9,200,363	9,054,965	8,648,213	-406,753	-4%
6011 WEST, PAUL D. MS	7,197,033	7,687,998	7,298,555	7,188,111	7,580,347	392,236	5%
6012 RIDGEVIEW MS	8,073,971	8,246,913	8,711,645	9,314,839	9,397,114	82,275	1%
6013 RIVER TRAIL MS	10,172,393	10,436,944	10,130,751	9,624,695	8,304,082	-1,320,612	-14%
6014 SANDTOWN MS	8,560,641	8,815,967	8,771,778	8,834,202	7,752,630	-1,081,573	-12%
6015 SANDY SPRINGS MS	7,717,063	7,896,838	7,973,678	7,927,866	7,770,685	-157,181	-2%
6016 TAYLOR ROAD MS	7,950,532	8,673,822	8,501,319	8,042,785	9,713,423	1,670,638	21%
6017 WEBB BRIDGE MS	9,721,200	9,608,878	9,393,314	9,283,780	8,734,693	-549,088	-6%
6018 WOODLAND MS	8,808,157	8,824,709	8,965,116	9,167,624	8,439,588	-728,037	-8%

Fulton County School System
FY2016 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	FY15 to FY16 Difference	% Change FY2015 to FY2016
6019	RENAISSANCE MS	8,608,865	8,664,239	9,282,689	9,328,666	8,799,375	-529,291	-6%
6999	MS HOLDING				424,524	564,413	139,889	33%
	Sub-Total	**156,147,384**	**159,967,885**	**160,450,151**	**161,588,027**	**160,429,077**	**-1,158,949**	**-1%**
7001	ALPHARETTA HS	15,598,054	14,902,145	14,761,746	13,310,483	13,013,301	-297,182	-2%
7002	BANNEKER HS	14,051,695	14,374,044	13,790,957	13,716,791	15,249,506	1,532,716	11%
7003	CENTENNIAL HS	14,783,589	13,933,045	14,904,495	13,082,592	14,675,679	1,593,087	12%
7004	CHATTAHOOCHEE HS	11,673,102	11,675,522	12,289,070	11,743,747	12,869,638	1,125,891	10%
7005	CREEKSIDE HS	10,934,024	11,789,742	11,418,829	11,787,141	12,775,826	988,685	8%
7006	MILTON HS	15,810,367	13,793,453	13,424,300	12,363,351	12,741,972	378,621	3%
7007	NORTH SPRINGS HS	10,864,722	11,223,882	11,463,554	11,749,966	11,648,879	-101,087	-1%
7008	NORTHVIEW HS	11,561,372	11,462,511	11,991,815	11,745,408	11,734,992	-10,416	0%
7009	RIVERWOOD HS	11,460,909	11,307,387	11,391,940	12,227,626	11,209,409	-1,018,217	-8%
7010	ROSWELL HS	16,365,269	15,922,399	15,951,007	13,749,819	13,837,329	87,511	1%
7011	TRI-CITIES HS	13,399,814	14,446,000	14,211,305	14,103,439	14,831,682	728,243	5%
7012	WESTLAKE HS	12,930,462	11,899,872	12,326,305	13,560,385	12,701,872	-858,513	-6%
7013	JOHNS CREEK HS	11,783,902	12,252,201	12,745,404	12,190,582	12,426,558	235,976	2%
7014	FREEMANVILLE RD. HS	1,351,306	2,010,497	102,941	1		-1	-100%
7015	LANGSTON HUGHES HS	12,400,966	11,838,226	12,816,103	13,215,775	14,098,667	882,892	7%
7016	NORTH METRO	76,217	33,916	25,918	35,442		-35,442	-100%
7017	SOUTH METRO	407,903	422,061	391,550	452,487	400,330	-52,157	-12%
7018	MILTON CENTER	249,009	77,003	296,674	78,632		-78,632	-100%
7019	FLAT SHOALS CENTER	830,479	11,997,471	9,002,753	14,196,536	31,235,004	17,038,468	120%
7020	CAMBRIDGE HS	316,739	7,778,939	9,943,000	10,736,978	12,321,185	1,584,207	15%
7999	HS HOLDING	26,060			6,042,206	9,834,051	3,791,845	63%
	Sub-Total	**186,875,960**	**203,140,317**	**203,249,668**	**210,089,387**	**237,605,881**	**27,516,494**	**13%**
7800	INDEPENDENCE HS	3,600,076	3,503,468	3,652,323	3,455,764	3,702,231	246,467	7%
7801	MCCLARIN HS	3,475,826	3,624,684	4,132,646	5,461,471	4,296,249	-1,165,222	-21%
7850	N.CRSSRDS/2ND CHANCE	2,106,633	2,196,879	1,915,564	2,049,980	2,000,000	-49,980	-2%
7851	S.CRSSRDS/2ND CHANCE	2,731,417	2,699,174	97,251				
7861	OLD WESTLAKE	80,135	120,767	374,647	54,927	92,457	37,530	68%
7862	VIRTUAL SCHOOL	67,397	106,169	84,057	1,466,502	2,732,661	1,266,159	86%
	Sub-Total	**12,061,485**	**12,251,141**	**10,256,490**	**12,488,644**	**12,823,597**	**334,954**	**3%**
8001	AMANA ACADEMY CH. ES	4,364,181	4,964,646	5,090,289	4,986,528	5,426,750	440,223	9%
8002	KIPP ACADEMY CH. MS	2,779,160	2,770,660	3,043,119	3,232,759	3,613,402	380,643	12%
8003	FULTON SCIENCE CH. M	3,994,182						
8004	HAPEVILLE CH. MS	4,136,353	4,103,074	4,292,868	4,359,020	4,481,005	121,984	3%
8005	FULTON SCIENCE ACADEMY HS	2,498,696	2,539,023	2,238,208	2,498,853		-2,498,853	-100%
8007	FULTON SUNSHINE ACA	3,453,085	3,892,228	3,885,496	3,882,938		-3,882,938	-100%
8008	MAIN STREET CHARTER	5,539,432	5,314,023	6,218,209	6,711,971	6,364,344	-347,626	-5%
8009	HAPEVILLE CAREER ACADEMY	3,225,153	4,109,719	4,506,986	4,465,744	4,705,556	239,812	5%
8010	MAIN STREET CHARTER ES		152,012	16,709				
8011	CHATTAHOOCHEE HILLS CHARTER			254,958	2,681,358	2,856,455	175,097	7%
8012	LATIN ACADEMY GRAMMER ES					1,427,856	1,427,856	
8013	LATIN ACADEMY COLLEGE PREP MS					2,093,673	2,093,673	
8999	PRIVATE SCHOOLS	72,529	73,972	32,750	51,735		-51,735	-100%
	Sub-Total	**30,062,772**	**27,919,357**	**29,579,593**	**32,870,907**	**30,969,042**	**-1,901,865**	**-6%**
	Grand Total	**1,067,538,575**	**1,054,907,474**	**1,139,251,813**	**1,611,843,869**	**1,249,004,181**	**-362,839,688**	**-23%**

Fulton County Schools

Where Students Come First

Fund 100

General Fund





State Allotment Overview

The Quality Basic Education Act was passed by an unprecedented unanimous vote of the Georgia General Assembly in 1985 and became effective July 1, 1986. This Act describes the programs which the State of Georgia authorizes and supports in an effort to provide a quality basic education to all Georgia children. Periodically, the Georgia General Assembly has amended the original Act, with the most recent change effective for fiscal year (FY) 2005. For funding purposes, currently the Act identifies 19 QBE programs. [i]

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

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

Special Programs

Special Education

1) Category I – self-contained specific learning disabled and self-contained speech-language disordered;
2) Category II – mildly mentally disabled;
3) Category III – behavior disordered, moderately mentally disabled, severely mentally disabled, resourced specific learning disabled, resourced speech-language disordered, self-contained hearing impaired and deaf, self-contained orthopedically disabled, and self-contained other health impaired;

4) Category IV – deaf-blind, profoundly mentally disabled, visually impaired and blind, resourced hearing impaired and deaf, resourced orthopedically disabled, and resourced other health impaired;

5) 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;
6) Category VI – intellectually gifted.

Remedial Education

Children and youth who are eligible for a general and career education program shall be provided remedial services to address their respective reading, mathematics, or writing deficiencies. The following students shall be eligible for remedial education services:

1) Students in grades six through twelve 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 and has documented evidence to support the placement in remedial education;
   b) The student has been retained in the grade;
   c) The student is receiving services under Part A of Chapter 1 of Title 1 of the Elementary and Secondary Education Act of 1965, as amended by the Improving America's Schools Act of 1994 (Public Law 103-382);
   d) The student has been recommended by the teacher who has documented any of the following student information:
      i) Low performance in the reading series system;
      ii) Low performance in the mathematics series; or
      iii) The student is unable to verbally express ideas and cannot write or dictate a meaningful sentence; or
   e) Current test information in the student file indicates the student has a score at or below the twenty-fifth percentile;
2) Students in grades six through twelve who are receiving services under the special education program as authorized by Code Section 20-2-152 and whose Individualized Education Programs (IEP's) specify that they meet the eligibility requirements specified in paragraph (1) and that their special education program is not designed to address their respective reading, mathematics, or writing deficiencies.

English for Speakers of Other Languages (ESOL)

The English for Speakers of Other Languages program assists eligible students to develop proficiency in the English language including listening, speaking, reading, and writing, sufficient to perform effectively at the currently assigned grade level.

Early Intervention

The early intervention program shall serve students who are at risk of not reaching or maintaining academic grade level, including but not limited to students who are identified through the first grade readiness assessment required by Code Sections 20-2-151 and 20-2-281 and students with identified academic performance below grade levels defined by the Office of Student Achievement in Code Section 20-14-31 for any criterion-referenced assessment administered in accordance with Code Section 20-2-281 for grades one through five.

1) Kindergarten
2) Primary grades (1-3)
3) Upper elementary grades (4-5)

Alternative Education

Alternative education programs are intended to meet the education needs of a student who is suspended from his or her regular classroom and also of a student who is eligible to remain in his or her regular classroom but is more likely to succeed in a nontraditional setting such as that provided in an alternative education program.



QBE Earnings Formula

The high school general education instructional program for grades 9 - 12 is declared to be the base program against which the cost of all other instructional programs is compared and funded by the General Assembly. The amount of resources needed by an 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 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	1.6532
Kindergarten – Early Intervention	11.0	2.0382
Primary Grades 1-3	17.0	1.2859
Primary Grades 1-3 - Early Intervention	11.0	1.7955
Upper Elementary 4-5	23.0	1.0358
Upper Elementary 4-5- Early Intervention	11.0	1.7892
Middle Grades 6-8	23.0	1.0281
Middle School 6-8 as defined in 20-2-290	20.0	1.1317
Grades 9-12 (Base)	23.0	1.0000
Vocational Labs Grades 9-12	20.0	1.1907
Special Education Category I	8.0	2.3828
Special Education Category II	6.5	2.7933
Special Education Category III	5.0	3.5559
Special Education Category IV	3.0	5.7624
Special Education Category V	8.0	2.4532
Gifted	12.0	1.6609
Remedial Education	15.0	1.3099
Alternative Education	15.0	1.4727
English Speakers of Other Languages	7.0	2.5096

Mid-Term Adjustment

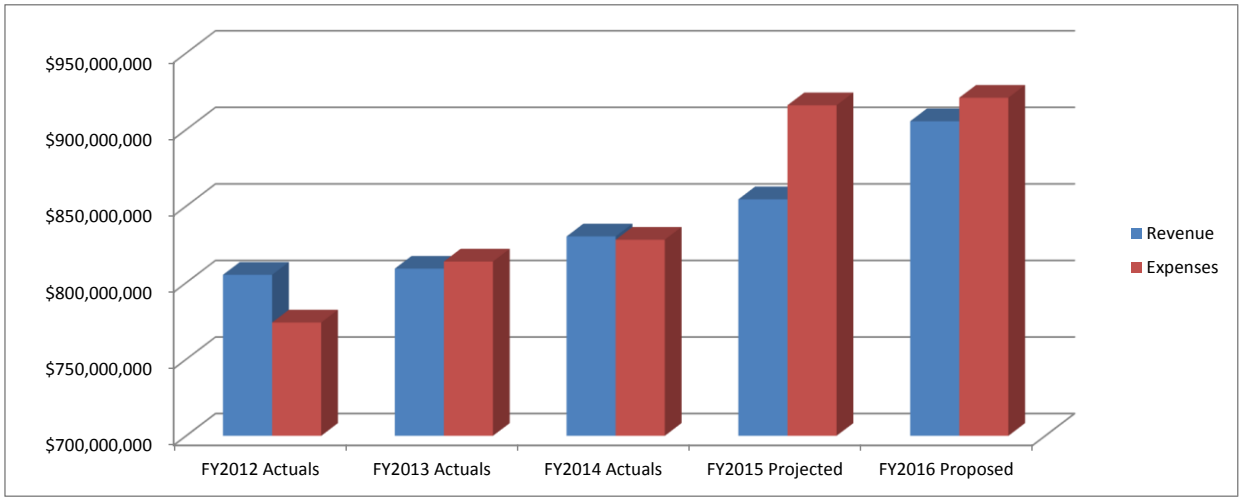
Since the QBE formula is based upon FTE counts which are taken from the previous school year, there is a need to adjust the QBE earnings as more current FTE counts become available. After preparing the recalculation, if the total amount needed by the local school system is greater than the amount originally 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 (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 (20-2-162(b)(2)).

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

Fund 100

General Fund



General Fund: The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the School System except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund. General Fund budgeted revenues are projected to be $905,461,063 and budgeted appropriations are $920,813,893.
The majority of General Fund revenue comes from local sources (61.04%). The state revenue makes up about 37.48% of the FY16 proposed revenue budget. The remaining sources are Federal. Since FY2013, the school district has made a conscious effort to use fund balance to get closer to the recommended 15% of expenditures.

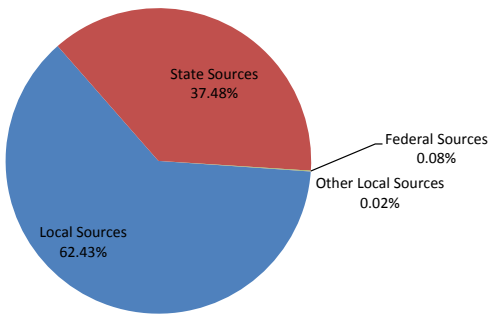
Category	Amount	% of Total
Local	$ 552,722,210	61.04%
Other Local	$ 12,718,792	1.40%
State	$ 339,335,061	37.48%
Federal	$ 685,000	0.08%
Transfers In	$ -	0.00%
Total Funds Available	$ 905,461,063	100.00%

Fund 100

General Fund Revenue

		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY15 to FY16
Local Sources							
1110	Ad Valorem Taxes	507,812,236	484,963,695	464,445,691	469,778,508	508,717,640	8.29%
1190	Other Taxes	1,853,735	2,440,054	2,814,394	3,044,969	2,943,115	-3.35%
1191	Local Sources	-	15,000,361	42,856,690	41,061,454	41,061,455	0.00%
1310	Tuition From Individuals	635,920	512,840	617,931	501,555	501,555	0.00%
1350	Summer School Tuition	503,289	175,315	135,126	387,635	-	-100.00%
1500	Investment Income	514,296	624,597	388,221	168,171	169,344	0.70%
1910	Rental Of Property	1,205,199	950,633	1,041,366	1,127,440	1,752,440	55.44%
1932	Sale Of Buildings, Machinery and Equipment	1,438	8,194	2,336	3,243	3,243	0.00%
1933	Sale of Buses	23,651	369,882	214,324	129,390	129,390	0.00%
1970	Operating Revenues	553,396	543,211	521,409	561,068	561,068	0.00%
1990	Federal Indirect Cost Reimbursement	2,887,915	2,377,912	2,122,888	2,672,324	3,672,324	37.42%
1995	Other Local Revenues	8,421,617	5,480,111	5,379,400	6,433,730	5,577,688	-13.31%
1996	Miscellaneous	172,865	149,632	219,149	166,740	201,740	20.99%
TOTAL LOCAL SOURCES		**524,585,556**	**513,596,438**	**520,758,924**	**526,036,227**	**565,291,002**	**7.46%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	422,178,369	437,981,032	449,409,292	458,081,404	456,097,166	-0.43%
3122	QBE Allotment (Operating Costs)	40,809,788	39,400,191	42,273,668	41,295,266	42,889,136	3.86%
3124	QBE Contra Account - Austerity Reduction	(48,811,130)	(48,941,215)	(46,626,717)	(33,052,072)	(20,302,836)	-38.57%
3125	Total State Categorical Grants	6,015,467	6,261,769	6,534,210	6,574,644	6,574,644	0.00%
3140	QBE Contra Account (Debit)- 5 Mill Share	(147,512,353)	(144,722,554)	(148,699,068)	(150,926,828)	(149,269,478)	-1.10%
3800	Other Grants From Georgia Department Of Education	6,681,352	4,226,458	5,095,732	5,381,106	3,111,429	-42.18%
3912	On Behalf Payments - Teachers Retirement	63,543	67,342	33,958	-	-	0.00%
3955	ACE Medicaid Recovery	17,588	316,023	401,721	235,000	235,000	0.00%
TOTAL STATE SOURCES		**279,442,624**	**294,589,046**	**308,422,796**	**327,588,520**	**339,335,061**	**3.59%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	688,162	681,079	675,228	685,000	685,000	0.00%
4521	Other Federal Grants Through The Georgia Department Of Education - ARRA	203,712	32,960	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**891,874**	**714,039**	**675,228**	**685,000**	**685,000**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	5,850	43,288	-	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	247,375	222,417	381,548	150,000	150,000	0.00%
TOTAL OTHER FINANCING SOURCES		**253,225**	**265,705**	**381,548**	**150,000**	**150,000**	**0.00%**
GRAND TOTAL		**805,173,278**	**809,165,228**	**830,238,496**	**854,459,747**	**905,461,063**	**5.97%**

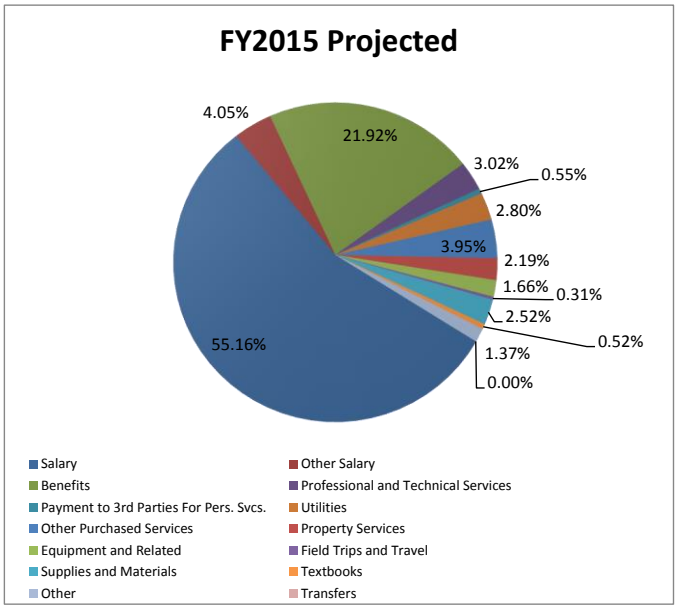
PER PUPIL	FY2012 10-Day	FY2013 10-Day	FY2014 F10-Day	FY2015 10-Day	FY2016 Forecasted	% Change FY15 to FY16
Enrollment	**92,202**	**93,611**	**94,720**	**95,065**	**96,427**	**1.43%**
Local Sources	$5,689.52	$5,486.50	$5,497.88	$5,533.44	$5,862.37	5.94%
State Sources	$3,030.77	$3,146.95	$3,256.15	$3,445.94	$3,519.09	2.12%
Federal Sources	$9.67	$7.63	$7.13	$7.21	$7.10	-1.41%
Other Local Sources	$2.75	$2.84	$4.03	$1.58	$1.56	-1.41%
TOTAL BUDGET	**$8,732.71**	**$8,643.91**	**$8,765.19**	**$8,988.16**	**$9,390.12**	**4.47%**

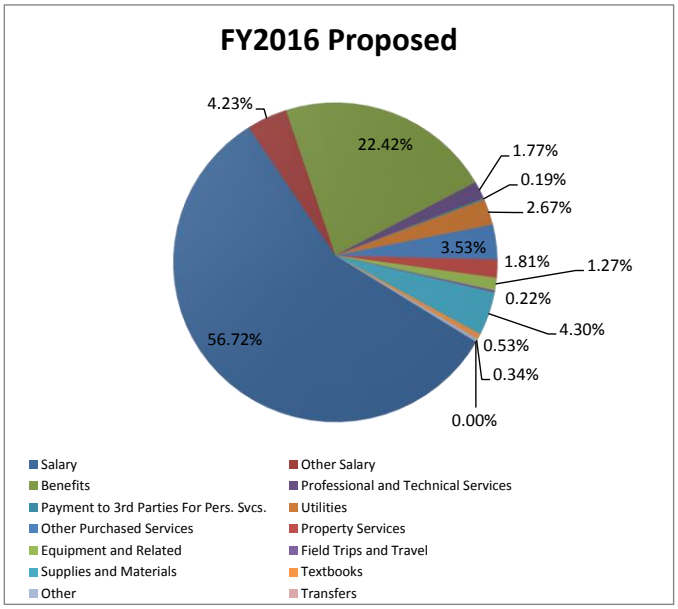


Fund 100

General Fund Expenditures

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY15 to FY16
OPERATING BUDGET						
Salary	479,393,053	482,798,117	481,018,648	505,164,275	522,300,160	3.39%
Other Salary	23,689,961	25,157,343	29,122,127	37,079,283	38,925,535	4.98%
Total Salaries	**503,083,014**	**507,955,461**	**510,140,774**	**542,243,558**	**561,225,695**	**3.50%**
Benefits	156,316,348	174,120,213	182,829,393	200,719,562	206,441,308	2.85%
Total Personnel	**659,399,362**	**682,075,673**	**692,970,167**	**742,963,119**	**767,667,003**	**3.33%**
Professional and Technical Services	12,164,053	14,051,999	19,808,703	27,628,478	16,286,664	-41.05%
Payment to 3rd Parties For Pers. Svcs.	4,165,957	5,472,474	5,900,716	5,018,280	1,717,596	-65.77%
Utilities	24,176,703	23,652,091	24,160,180	25,664,976	24,564,971	-4.29%
Other Purchased Services	31,319,942	29,739,190	31,665,652	36,193,451	32,518,991	-10.15%
Property Services	13,775,181	13,750,113	16,261,027	20,065,158	16,703,560	-16.75%
Equipment and Related	8,672,244	14,651,379	10,728,673	15,174,960	11,690,826	-22.96%
Field Trips and Travel	1,173,029	1,409,179	1,781,491	2,808,837	2,061,287	-26.61%
Supplies and Materials	12,644,181	14,659,678	14,530,645	23,036,050	39,632,270	72.04%
Textbooks	5,596,305	12,912,450	8,305,001	4,744,712	4,856,500	2.36%
Other	914,603	1,457,951	1,957,291	12,575,489	3,114,225	-75.24%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**114,602,198**	**131,756,505**	**135,099,379**	**172,910,392**	**153,146,890**	**-11.43%**
TOTAL BUDGET	**774,001,560**	**813,832,178**	**828,069,546**	**915,873,511**	**920,813,893**	**0.54%**



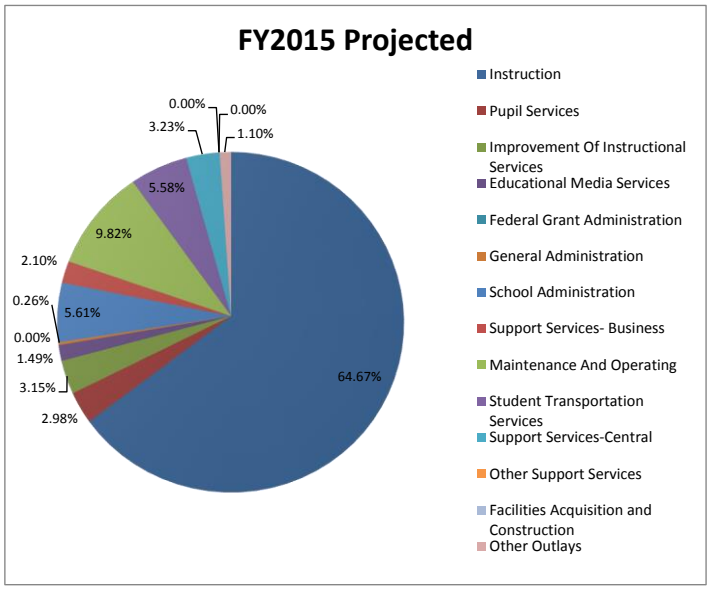


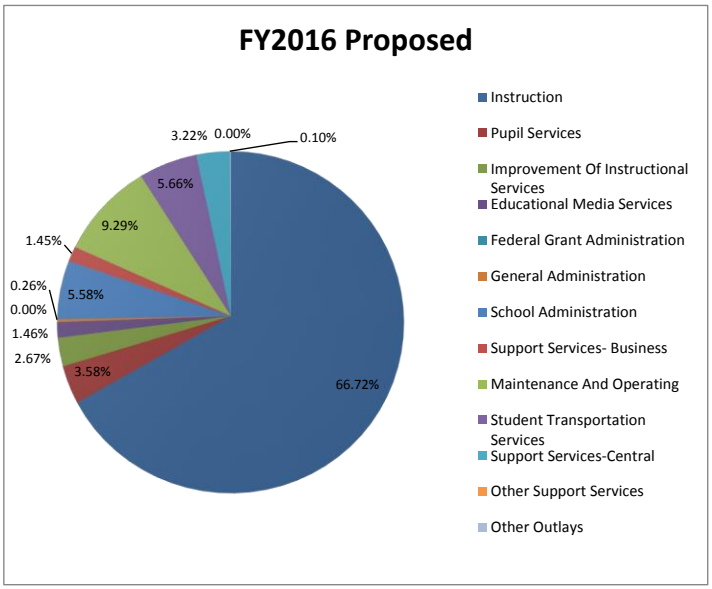
PER PUPIL	FY2012 10-Day	FY2013 10-Day	FY2014 10-Day	FY2015 10-Day	FY2016 Forecasted	% Change FY15 to FY16
Enrollment	**92,202**	**93,611**	**94,720**	**95,065**	**96,427**	**0.36%**
Total Salary	$5,456.31	$5,426.24	$5,385.78	$5,703.92	$5,820.21	2.04%
Benefits	$1,695.37	$1,860.04	$1,930.21	$2,111.39	$2,140.91	1.40%
Purchased Services	$516.80	$526.26	$605.73	$724.14	$523.95	-27.64%
Utilities	$262.21	$252.66	$255.07	$269.97	$254.75	-5.64%
Property Services	$149.40	$146.89	$171.67	$211.07	$173.22	-17.93%
Equipment and Related	$94.06	$156.51	$113.27	$159.63	$121.24	-24.05%
Field Trips and Travel	$12.72	$15.05	$18.81	$29.55	$21.38	-27.65%
Supplies and Materials	$137.14	$156.60	$153.41	$242.32	$411.01	69.61%
Textbooks	$60.70	$137.94	$87.68	$49.91	$50.36	0.91%
Transfers/ Other	$9.92	$15.57	$20.66	$132.28	$32.30	-75.59%
TOTAL BUDGET	**$8,394.63**	**$8,693.77**	**$8,742.29**	**$9,634.18**	**$9,549.34**	**-0.88%**

Fund 100

General Fund Budget by Function

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY15 to FY16
OPERATING BUDGET						
Instruction	525,798,023	548,554,019	551,480,734	592,284,443	614,353,920	3.73%
Pupil Services	24,217,042	24,860,348	26,791,151	27,271,843	32,982,871	20.94%
Improvement Of Instructional Services	15,711,036	18,301,661	18,560,654	28,844,537	24,594,664	-14.73%
Educational Media Services	12,577,827	14,594,087	13,582,452	13,662,172	13,456,379	-1.51%
Federal Grant Administration	-	20,512	-	-	-	0.00%
General Administration	2,443,304	3,741,184	3,060,388	2,425,133	2,365,801	-2.45%
School Administration	48,831,559	50,564,917	50,440,516	51,414,022	51,399,776	-0.03%
Support Services- Business	17,116,175	16,246,853	20,065,998	19,261,151	13,385,944	-30.50%
Maintenance And Operating	70,979,637	74,522,034	77,518,800	89,979,669	85,541,737	-4.93%
Student Transportation Services	43,482,243	47,036,123	47,083,799	51,079,684	52,101,617	2.00%
Support Services-Central	12,786,524	15,347,883	19,438,931	29,562,239	29,670,548	0.37%
Other Support Services	40,035	42,555	40,035	40,035	40,035	0.00%
School Nutrition	-	-	6,087	-	-	0.00%
Facilities Acquisition and Construction	14,352	2	-	-	-	0.00%
Other Outlays	3,803	-	-	10,048,582	920,600	-90.84%
Total	**774,001,560**	**813,832,178**	**828,069,546**	**915,873,511**	**920,813,893**	**0.54%**





PER PUPIL	FY2012 10-Day	FY2013 10-Day	FY2014 10-Day	FY2015 Projected	FY2016 Proposed	% Change FY15 to FY16
Enrollment	**92,202**	**93,611**	**94,720**	**95,065**	**96,427**	**1.43%**
Instruction	$5,702.67	$5,859.93	$5,822.22	$6,230.31	$6,371.18	2.26%
Pupil Services	$262.65	$265.57	$282.85	$286.88	$342.05	19.23%
Improvement Of Instr Serv	$170.40	$195.51	$195.95	$303.42	$255.06	-15.94%
Educational Media Service	$136.42	$155.90	$143.40	$143.71	$139.55	-2.90%
General Administration	$26.50	$39.97	$32.31	$25.51	$24.53	-3.82%
School Administration	$529.61	$540.16	$532.52	$540.83	$533.04	-1.44%
Support Services - Busine	$185.64	$173.56	$211.85	$202.61	$138.82	-31.48%
Maintenance And Operating	$769.83	$796.08	$818.40	$946.51	$887.11	-6.27%
Student Transport Service	$471.60	$502.46	$497.08	$537.31	$540.32	0.56%
Support Services-Central	$138.68	$163.95	$205.23	$310.97	$307.70	-1.05%
Other Support Services	$0.43	$0.45	$0.42	$0.42	$0.42	-1.41%
School Nutrition	$0.00	$0.00	$0.06	$0.00	$0.00	0.00%
Facilities - Acq & Constr	$0.16	$0.00	$0.00	$0.00	$0.00	0.00%
Other Outlays	$0.04	$0.00	$0.00	$105.70	$9.55	-90.97%
Total	**$8,394.63**	**$8,693.55**	**$8,742.29**	**$9,634.18**	**$9,549.34**	**-0.88%**

FY2016 General Fund Budget Summary

Revenue			
Source	**FY16**	**Per Pupil**	
State Revenue	$ 339,335,061	$ 3,519.09	37.48%
Local Revenue	$ 565,441,002	$ 5,863.93	62.45%
Federal Revenue	$ 685,000	$ 7.10	0.08%
Total Revenue	$ 905,461,063	$ 9,390.12	

Appropriations			
Function	**FY16**	**Per Pupil**	
Instruction	$ 614,353,920	$ 6,371.18	66.72%
Pupil Services	$ 32,982,871	$ 342.05	3.58%
Improvement Of Instruction	$ 24,594,664	$ 255.06	2.67%
Educational Media Services	$ 13,456,379	$ 139.55	1.46%
Federal Grant Administration	$ -	$ -	0.00%
General Administration	$ 2,365,801	$ 24.53	0.26%
School Administration	$ 51,399,776	$ 533.04	5.58%
Support Services-Business	$ 13,385,944	$ 138.82	1.45%
Maintenance And Operating	$ 85,541,737	$ 887.11	9.29%
Student Transport Services	$ 52,101,617	$ 540.32	5.66%
Support Services-Central	$ 29,670,548	$ 307.70	3.22%
Other Support Services	$ 40,035	$ 0.42	0.00%
Other Outlays	$ 920,600	$ 9.55	0.10%
Total Expenditures	$ 920,813,893	$ 9,549.34	

Fund Balance		% of Appropriations
Beginning Fund Balance	$ 177,462,699	
Net Change in Fund Balance	$ (15,352,830)	
Ending Fund Balance	$ 162,109,869	18%



FY2011 Ending Fund Balance		
Nonspendable	$	466,468
Restricted	$	2,387,000
Committed	$	122,927,608
Assigned	$	43,302,590
Unassigned	$	41,122,880
Total Fund Balance	**$**	**210,206,546**

FY12 Change in Fund Balance	$	31,171,717

FY2012 Ending Fund Balance		
Nonspendable	$	466,468
Restricted	$	2,387,000
Committed	$	137,713,740
Assigned	$	19,581,128
Unassigned	$	81,229,927
Total Fund Balance	**$**	**241,378,263**

FY13 Change in Fund Balance	$	(4,670,751)

FY2013 Ending Fund Balance		
Nonspendable	$	466,468
Restricted	$	-
Committed	$	138,773,258
Assigned	$	32,973,811
Unassigned	$	64,493,975
Total Fund Balance	**$**	**236,707,512**

FY14 Change in Fund Balance	$	2,168,951

FY2014 Ending Fund Balance		
Nonspendable	$	466,468
Restricted	$	-
Committed	$	151,649,185
Assigned	$	42,448,878
Unassigned	$	44,311,932
Total Fund Balance	**$**	**238,876,463**

FY15 Change in Fund Balance	$	(61,413,764)

FY2015 Ending Fund Balance (estimated)		
Nonspendable	$	466,468
Restricted	$	-
Committed	$	137,381,123
Assigned	$	33,914,859
Unassigned	$	5,700,249
Total Fund Balance	**$**	**177,462,699**

Fulton County Schools

Where Students Come First

General Fund

Selected Program Budgets





	SPECIAL ED. CAT. I-V					
		Salary	**Other Salary**	**Benefits**	**Payment to 3rd Parties For Pers. Svcs.**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 322,175	$ 5,694	$ 115,917	$ -	$ 443,786
5002	ALPHARETTA ES	$ 941,581	$ 15,435	$ 335,863	$ -	$ 1,292,879
5003	BARNWELL ES	$ 417,077	$ 7,388	$ 146,835	$ -	$ 571,300
5004	BETHUNE ES	$ 274,625	$ 4,000	$ 92,699	$ -	$ 371,324
5005	BROOKVIEW ES	$ 164,775	$ 2,400	$ 55,620	$ -	$ 222,795
5006	CAMPBELL ES	$ 560,020	$ 8,047	$ 185,291	$ -	$ 753,358
5007	COGBURN WOODS ES	$ 449,405	$ 6,541	$ 144,159	$ -	$ 600,105
5008	COLLEGE PARK ES	$ 298,400	$ 4,847	$ 104,308	$ -	$ 407,555
5009	CONLEY HILLS ES	$ 384,475	$ 5,600	$ 129,779	$ -	$ 519,854
5010	CRABAPPLE CROSSING E	$ 243,475	$ 4,047	$ 85,769	$ -	$ 333,291
5011	CREEK VIEW ES	$ 400,875	$ 7,341	$ 146,066	$ -	$ 554,282
5012	DOLVIN ES	$ 322,175	$ 5,694	$ 115,917	$ -	$ 443,786
5013	DUNWOODY SPRINGS ES	$ 450,170	$ 6,447	$ 148,211	$ -	$ 604,828
5014	JACKSON, ESTHER ES	$ 522,156	$ 8,988	$ 192,038	$ -	$ 723,182
5015	WEST, EVOLINE C. ES	$ 274,625	$ 4,000	$ 92,699	$ -	$ 371,324
5016	FINDLEY OAKS ES	$ 424,650	$ 8,188	$ 157,675	$ -	$ 590,513
5017	GULLATT ES	$ 164,775	$ 2,400	$ 55,620	$ -	$ 222,795
5018	HAPEVILLE ES	$ 351,173	$ 5,741	$ 127,823	$ -	$ 484,738
5019	HEARDS FERRY ES	$ 565,650	$ 9,741	$ 201,686	$ -	$ 777,077
5020	HEMBREE SPRINGS ES	$ 587,186	$ 9,788	$ 212,388	$ -	$ 809,361
5021	HERITAGE ES	$ 573,025	$ 8,847	$ 197,008	$ -	$ 778,880
5022	HIGH POINT ES	$ 403,225	$ 6,541	$ 145,900	$ -	$ 555,666
5023	HILLSIDE ES	$ 770,600	$ 14,729	$ 285,202	$ -	$ 1,070,531
5024	HOLMES, HAMILTON ES	$ 277,761	$ 4,141	$ 105,754	$ -	$ 387,656
5025	LAKE WINDWARD ES	$ 883,542	$ 12,941	$ 309,952	$ -	$ 1,206,435
5026	LIBERTY POINT ES	$ 668,125	$ 12,235	$ 243,444	$ -	$ 923,804
5027	NOLAN, LOVE T. ES	$ 467,005	$ 7,388	$ 164,022	$ -	$ 638,415
5028	MANNING OAKS ES	$ 432,025	$ 7,294	$ 152,997	$ -	$ 592,316
5029	MEDLOCK BRIDGE ES	$ 584,176	$ 9,788	$ 211,902	$ -	$ 805,866
5030	MIMOSA ES	$ 596,800	$ 9,694	$ 208,617	$ -	$ 815,111
5031	MOUNT OLIVE ES	$ 505,095	$ 7,247	$ 175,823	$ -	$ 688,165
5032	MOUNTAIN PARK ES	$ 644,350	$ 11,388	$ 231,835	$ -	$ 887,573
5033	NEW PROSPECT ES	$ 565,650	$ 9,741	$ 201,686	$ -	$ 777,077
5034	NORTHWOOD ES	$ 510,725	$ 8,941	$ 183,146	$ -	$ 702,812
5036	OCEE ES	$ 473,945	$ 7,294	$ 168,892	$ -	$ 650,131
5037	PALMETTO ES	$ 399,863	$ 5,647	$ 130,417	$ -	$ 535,926
5038	PARKLANE ES	$ 274,625	$ 4,000	$ 92,699	$ -	$ 371,324
5039	RANDOLPH ES	$ 219,700	$ 3,200	$ 74,160	$ -	$ 297,060
5040	RENAISSANCE ES	$ 368,713	$ 5,694	$ 132,558	$ -	$ 506,965
5041	RIVER EVES ES	$ 596,095	$ 8,894	$ 207,957	$ -	$ 812,946
5042	ROSWELL NORTH ES	$ 463,175	$ 7,247	$ 159,928	$ -	$ 630,350
5043	LEWIS, S.L. ES	$ 377,100	$ 6,494	$ 134,457	$ -	$ 518,051
5044	LEE, SEABORN ES	$ 164,775	$ 2,400	$ 55,620	$ -	$ 222,795
5045	SHAKERAG ES	$ 164,775	$ 2,400	$ 55,620	$ -	$ 222,795
5046	SPALDING DRIVE CH ES	$ 219,700	$ 3,200	$ 74,160	$ -	$ 297,060
5047	STATE BRIDGE ES	$ 188,550	$ 3,247	$ 67,229	$ -	$ 259,026
5048	STONEWALL TELL ES	$ 298,400	$ 4,847	$ 104,308	$ -	$ 407,555
5049	SUMMIT HILL ES	$ 329,550	$ 4,800	$ 111,239	$ -	$ 445,589
5050	SWEET APPLE ES	$ 534,500	$ 9,788	$ 194,755	$ -	$ 739,043
5052	WILSON CREEK ES	$ 243,475	$ 4,047	$ 85,769	$ -	$ 333,291
5053	WOODLAND CHARTER ES	$ 690,987	$ 10,541	$ 240,719	$ -	$ 942,248
5054	OAKLEY ES	$ 427,516	$ 5,600	$ 145,855	$ -	$ 578,970
5055	LAKE FOREST ES	$ 611,909	$ 8,047	$ 211,867	$ -	$ 831,823
5056	ISON SPRINGS ES	$ 424,650	$ 8,188	$ 157,675	$ -	$ 590,513
5057	BIRMINGHAM FALLS ES	$ 660,981	$ 11,435	$ 232,673	$ -	$ 905,089
5059	FELDWOOD ES	$ 486,950	$ 8,094	$ 171,537	$ -	$ 666,581
5061	CLIFTONDALE ES	$ 414,624	$ 5,694	$ 149,097	$ -	$ 569,415
5999	ES DISTRICT-WIDE	$ 318,802	$ 7,147	$ 125,530	$ -	$ 451,479
	Sub-Total	**$ 25,354,907**	**$ 411,187**	**$ 8,948,374**	**$ -**	**$ 34,714,468**

	SPECIAL ED. CAT. I-V					
		Salary	**Other Salary**	**Benefits**	**Payment to 3rd Parties For Pers. Svcs.**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 737,800	$ 11,247	$ 252,628	$ -	$ 1,001,675
6002	BEAR CREEK MS	$ 902,575	$ 13,647	$ 308,247	$ -	$ 1,224,469
6003	CAMP CREEK MS	$ 816,500	$ 12,894	$ 282,777	$ -	$ 1,112,171
6004	CRABAPPLE MS	$ 573,025	$ 8,847	$ 197,008	$ -	$ 778,880
6005	ELKINS POINTE MS	$ 1,264,925	$ 21,929	$ 452,061	$ -	$ 1,738,915
6006	HAYNES BRIDGE MS	$ 1,122,275	$ 16,847	$ 382,407	$ -	$ 1,521,529
6007	HOLCOMB BRIDGE MS	$ 1,076,375	$ 18,682	$ 384,832	$ -	$ 1,479,889
6008	HOPEWELL MS	$ 1,012,425	$ 15,247	$ 345,327	$ -	$ 1,372,999
6009	MCNAIR MS	$ 871,425	$ 13,694	$ 301,316	$ -	$ 1,186,435
6010	NORTHWESTERN MS	$ 864,050	$ 14,588	$ 305,995	$ -	$ 1,184,633
6011	WEST, PAUL D. MS	$ 918,975	$ 15,388	$ 324,534	$ -	$ 1,258,897
6012	RIDGEVIEW MS	$ 682,875	$ 10,447	$ 234,088	$ -	$ 927,410
6013	RIVER TRAIL MS	$ 573,025	$ 8,847	$ 197,008	$ -	$ 778,880
6014	SANDTOWN MS	$ 926,350	$ 14,494	$ 319,856	$ -	$ 1,260,700
6015	SANDY SPRINGS MS	$ 777,975	$ 13,835	$ 280,524	$ -	$ 1,072,334
6016	TAYLOR ROAD MS	$ 761,575	$ 12,094	$ 264,237	$ -	$ 1,037,906
6017	WEBB BRIDGE MS	$ 541,875	$ 8,894	$ 190,077	$ -	$ 740,846
6018	WOODLAND MS	$ 847,650	$ 12,847	$ 289,707	$ -	$ 1,150,204
6019	RENAISSANCE MS	$ 895,200	$ 14,541	$ 312,925	$ -	$ 1,222,666
	Sub-Total	**$ 16,166,875**	**$ 259,009**	**$ 5,625,554**	**$ -**	**$ 22,051,438**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 1,138,675	$ 18,588	$ 398,694	$ -	$ 1,555,957
7002	BANNEKER HS	$ 1,931,400	$ 30,635	$ 669,861	$ -	$ 2,631,896
7003	CENTENNIAL HS	$ 1,790,400	$ 29,082	$ 625,851	$ -	$ 2,445,333
7004	CHATTAHOOCHEE HS	$ 1,155,075	$ 20,329	$ 414,981	$ -	$ 1,590,385
7005	CREEKSIDE HS	$ 1,263,275	$ 18,400	$ 426,418	$ -	$ 1,708,093
7006	MILTON HS	$ 1,138,675	$ 18,588	$ 398,694	$ -	$ 1,555,957
7007	NORTH SPRINGS HS	$ 651,725	$ 10,494	$ 227,157	$ -	$ 889,376
7008	NORTHVIEW HS	$ 593,113	$ 10,141	$ 210,956	$ -	$ 814,209
7009	RIVERWOOD HS	$ 682,875	$ 10,447	$ 234,088	$ -	$ 927,410
7010	ROSWELL HS	$ 1,499,375	$ 23,341	$ 516,864	$ -	$ 2,039,580
7011	TRI-CITIES HS	$ 1,327,225	$ 21,835	$ 465,923	$ -	$ 1,814,983
7012	WESTLAKE HS	$ 714,025	$ 10,400	$ 241,019	$ -	$ 965,444
7013	JOHNS CREEK HS	$ 682,875	$ 10,447	$ 234,088	$ -	$ 927,410
7015	LANGSTON HUGHES HS	$ 1,484,625	$ 25,129	$ 526,220	$ -	$ 2,035,974
7020	CAMBRIDGE HS	$ 975,550	$ 19,717	$ 368,718	$ -	$ 1,363,985
7999	HS DISTRICT-WIDE	$ 238,846	$ 4,981	$ 91,374	$ -	$ 335,201
	Sub-Total	**$ 17,267,734**	**$ 282,554**	**$ 6,050,904**	**$ -**	**$ 23,601,192**
78xx	**Alternative/ Learning Centers**					
7800	INDEPENDENCE HS	$ 259,875	$ 5,788	$ 102,056	$ -	$ 367,719
7801	MCCLARIN HS	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
7019	FLAT SHOALS CENTER	$ 17,341,845	$ 259,551	$ 5,914,158	$ -	$ 23,515,554
	Sub-Total	**$ 17,656,645**	**$ 266,139**	**$ 6,034,753**	**$ -**	**$ 23,957,538**
	Grand Total	**$ 76,446,161**	**$ 1,218,889**	**$ 26,659,586**	**$ -**	**$ 104,324,636**

	ESOL					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ 148,530
5002	ALPHARETTA ES	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
5003	BARNWELL ES	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
5006	CAMPBELL ES	$ 243,475	$ 4,047	$ 85,769	$ -	$ 333,291
5007	COGBURN WOODS ES	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
5008	COLLEGE PARK ES	$ 82,388	$ 1,200	$ 27,810	$ -	$ 111,397
5009	CONLEY HILLS ES	$ 243,475	$ 4,047	$ 85,769	$ 60,000	$ 393,291
5010	CRABAPPLE CROSSING E	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
5011	CREEK VIEW ES	$ 121,738	$ 2,024	$ 42,884	$ 30,000	$ 196,645
5012	DOLVIN ES	$ 121,738	$ 2,024	$ 42,884	$ -	$ 166,645
5013	DUNWOODY SPRINGS ES	$ 188,550	$ 3,247	$ 67,229	$ -	$ 259,026
5014	JACKSON, ESTHER ES	$ 243,475	$ 4,047	$ 85,769	$ 80,000	$ 413,291
5015	WEST, EVOLINE C. ES	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
5016	FINDLEY OAKS ES	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
5017	GULLATT ES	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
5018	HAPEVILLE ES	$ 377,100	$ 6,494	$ 134,457	$ 80,000	$ 598,051
5020	HEMBREE SPRINGS ES	$ 243,475	$ 4,047	$ 85,769	$ 60,000	$ 393,291
5021	HERITAGE ES	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
5022	HIGH POINT ES	$ 310,288	$ 5,271	$ 110,113	$ 60,000	$ 485,671
5023	HILLSIDE ES	$ 310,288	$ 5,271	$ 110,113	$ 80,000	$ 505,671
5024	HOLMES, HAMILTON ES	$ 133,625	$ 2,447	$ 48,689	$ -	$ 184,761
5025	LAKE WINDWARD ES	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
5028	MANNING OAKS ES	$ 243,475	$ 4,047	$ 85,769	$ 60,000	$ 393,291
5029	MEDLOCK BRIDGE ES	$ 121,738	$ 2,024	$ 42,884	$ -	$ 166,645
5030	MIMOSA ES	$ 907,088	$ 14,965	$ 318,730	$ 130,000	$ 1,370,782
5031	MOUNT OLIVE ES	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
5032	MOUNTAIN PARK ES	$ 27,463	$ 400	$ 9,270	$ -	$ 37,132
5033	NEW PROSPECT ES	$ 82,388	$ 1,200	$ 27,810	$ 30,000	$ 141,397
5034	NORTHWOOD ES	$ 121,738	$ 2,024	$ 42,884	$ -	$ 166,645
5036	OCEE ES	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
5037	PALMETTO ES	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
5038	PARKLANE ES	$ 243,475	$ 4,047	$ 85,769	$ 30,000	$ 363,291
5041	RIVER EVES ES	$ 188,550	$ 3,247	$ 67,229	$ -	$ 259,026
5042	ROSWELL NORTH ES	$ 82,388	$ 1,200	$ 27,810	$ -	$ 111,397
5045	SHAKERAG ES	$ 109,850	$ 1,600	$ 37,080	$ 30,000	$ 178,530
5046	SPALDING DRIVE CH ES	$ 121,738	$ 2,024	$ 42,884	$ -	$ 166,645
5047	STATE BRIDGE ES	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
5050	SWEET APPLE ES	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
5052	WILSON CREEK ES	$ 121,738	$ 2,024	$ 42,884	$ 50,000	$ 216,645
5053	WOODLAND CHARTER ES	$ 243,475	$ 4,047	$ 85,769	$ 30,000	$ 363,291
5054	OAKLEY ES	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
5055	LAKE FOREST ES	$ 907,088	$ 14,965	$ 318,730	$ 130,000	$ 1,370,782
5056	ISON SPRINGS ES	$ 243,475	$ 4,047	$ 85,769	$ 60,000	$ 393,291
	Sub-Total	**$ 7,626,425**	**$ 127,104**	**$ 2,688,975**	**$ 1,000,000**	**$ 11,442,504**

	ESOL					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 106,163	$ 2,047	$ 39,419	$ -	$ 147,628
6002	BEAR CREEK MS	$ 78,700	$ 1,647	$ 30,149	$ -	$ 110,496
6005	ELKINS POINTE MS	$ 267,250	$ 4,894	$ 97,378	$ -	$ 369,522
6007	HOLCOMB BRIDGE MS	$ 161,088	$ 2,847	$ 57,959	$ -	$ 221,893
6008	HOPEWELL MS	$ 106,163	$ 2,047	$ 39,419	$ -	$ 147,628
6010	NORTHWESTERN MS	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
6011	WEST, PAUL D. MS	$ 188,550	$ 3,247	$ 67,229	$ -	$ 259,026
6012	RIDGEVIEW MS	$ 322,175	$ 5,694	$ 115,917	$ -	$ 443,786
6013	RIVER TRAIL MS	$ 106,163	$ 2,047	$ 39,419	$ -	$ 147,628
6015	SANDY SPRINGS MS	$ 133,625	$ 2,447	$ 48,689	$ -	$ 184,761
6016	TAYLOR ROAD MS	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
6017	WEBB BRIDGE MS	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
6018	WOODLAND MS	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
6019	RENAISSANCE MS	$ 66,813	$ 1,224	$ 24,344	$ -	$ 92,380
	Sub-Total	**$ 1,846,975**	**$ 33,411**	**$ 670,034**	**$ -**	**$ 2,550,420**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 121,738	$ 2,024	$ 42,884	$ -	$ 166,645
7003	CENTENNIAL HS	$ 298,400	$ 4,847	$ 104,308	$ -	$ 407,555
7004	CHATTAHOOCHEE HS	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
7005	CREEKSIDE HS	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
7006	MILTON HS	$ 121,738	$ 2,024	$ 42,884	$ -	$ 166,645
7007	NORTH SPRINGS HS	$ 243,475	$ 4,047	$ 85,769	$ -	$ 333,291
7008	NORTHVIEW HS	$ 133,625	$ 2,447	$ 48,689	$ -	$ 184,761
7009	RIVERWOOD HS	$ 270,938	$ 4,447	$ 95,039	$ -	$ 370,423
7011	TRI-CITIES HS	$ 161,088	$ 2,847	$ 57,959	$ -	$ 221,893
7013	JOHNS CREEK HS	$ 94,275	$ 1,624	$ 33,614	$ -	$ 129,513
7015	LANGSTON HUGHES HS	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
	Sub-Total	**$ 1,688,750**	**$ 28,353**	**$ 596,915**	**$ -**	**$ 2,314,017**
	Grand Total	**$ 11,162,150**	**$ 188,868**	**$ 3,955,924**	**$ 1,000,000**	**$ 16,306,941**

	EIP/ Remedial					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 54,925	$ 800	$ 18,540	$ 6,295	$ 80,560
5002	ALPHARETTA ES	$ 54,925	$ 800	$ 18,540	$ 8,657	$ 82,922
5003	BARNWELL ES	$ 54,925	$ 800	$ 18,540	$ 5,096	$ 79,361
5004	BETHUNE ES	$ 274,625	$ 4,000	$ 92,699	$ 39,404	$ 410,728
5005	BROOKVIEW ES	$ 192,238	$ 2,800	$ 64,890	$ 36,155	$ 296,082
5006	CAMPBELL ES	$ 357,013	$ 5,200	$ 120,509	$ 42,442	$ 525,164
5007	COGBURN WOODS ES	$ 54,925	$ 800	$ 18,540	$ 9,186	$ 83,451
5008	COLLEGE PARK ES	$ 274,625	$ 4,000	$ 92,699	$ 41,065	$ 412,389
5009	CONLEY HILLS ES	$ 247,163	$ 3,600	$ 83,430	$ 38,385	$ 372,577
5010	CRABAPPLE CROSSING E	$ 54,925	$ 800	$ 18,540	$ 2,353	$ 76,618
5011	CREEK VIEW ES	$ 54,925	$ 800	$ 18,540	$ 12,205	$ 86,470
5012	DOLVIN ES	$ 82,388	$ 1,200	$ 27,810	$ 8,301	$ 119,698
5013	DUNWOODY SPRINGS ES	$ 137,313	$ 2,000	$ 46,350	$ 25,610	$ 211,272
5014	JACKSON, ESTHER ES	$ 82,388	$ 1,200	$ 27,810	$ 21,098	$ 132,495
5015	WEST, EVOLINE C. ES	$ 384,475	$ 5,600	$ 129,779	$ 33,325	$ 553,179
5016	FINDLEY OAKS ES	$ 54,925	$ 800	$ 18,540	$ 3,884	$ 78,149
5017	GULLATT ES	$ 219,700	$ 3,200	$ 74,160	$ 26,619	$ 323,679
5018	HAPEVILLE ES	$ 137,313	$ 2,000	$ 46,350	$ 36,839	$ 222,501
5019	HEARDS FERRY ES	$ 27,463	$ 400	$ 9,270	$ 3,152	$ 40,284
5020	HEMBREE SPRINGS ES	$ 137,313	$ 2,000	$ 46,350	$ 19,765	$ 205,427
5021	HERITAGE ES	$ 274,625	$ 4,000	$ 92,699	$ 45,214	$ 416,538
5022	HIGH POINT ES	$ 109,850	$ 1,600	$ 37,080	$ 27,590	$ 176,120
5023	HILLSIDE ES	$ 137,313	$ 2,000	$ 46,350	$ 22,062	$ 207,724
5024	HOLMES, HAMILTON ES	$ 357,013	$ 5,200	$ 120,509	$ 42,013	$ 524,735
5025	LAKE WINDWARD ES	$ 54,925	$ 800	$ 18,540	$ 4,872	$ 79,137
5026	LIBERTY POINT ES	$ 247,163	$ 3,600	$ 83,430	$ 35,412	$ 369,604
5027	NOLAN, LOVE T. ES	$ 109,850	$ 1,600	$ 37,080	$ 37,290	$ 185,820
5028	MANNING OAKS ES	$ 82,388	$ 1,200	$ 27,810	$ 18,857	$ 130,254
5029	MEDLOCK BRIDGE ES	$ 54,925	$ 800	$ 18,540	$ 7,123	$ 81,388
5030	MIMOSA ES	$ 329,550	$ 4,800	$ 111,239	$ 52,795	$ 498,384
5031	MOUNT OLIVE ES	$ 329,550	$ 4,800	$ 111,239	$ 42,771	$ 488,360
5032	MOUNTAIN PARK ES	$ 82,388	$ 1,200	$ 27,810	$ 5,388	$ 116,785
5033	NEW PROSPECT ES	$ 54,925	$ 800	$ 18,540	$ 5,838	$ 80,103
5034	NORTHWOOD ES	$ 54,925	$ 800	$ 18,540	$ 11,931	$ 86,196
5036	OCEE ES	$ 54,925	$ 800	$ 18,540	$ 9,289	$ 83,554
5037	PALMETTO ES	$ 109,850	$ 1,600	$ 37,080	$ 26,027	$ 174,557
5038	PARKLANE ES	$ 164,775	$ 2,400	$ 55,620	$ 30,194	$ 252,989
5039	RANDOLPH ES	$ 137,313	$ 2,000	$ 46,350	$ 26,528	$ 212,190
5040	RENAISSANCE ES	$ 274,625	$ 4,000	$ 92,699	$ 30,950	$ 402,274
5041	RIVER EVES ES	$ 54,925	$ 800	$ 18,540	$ 19,960	$ 94,225
5042	ROSWELL NORTH ES	$ 164,775	$ 2,400	$ 55,620	$ 15,228	$ 238,023
5043	LEWIS, S.L. ES	$ 219,700	$ 3,200	$ 74,160	$ 29,901	$ 326,961
5044	LEE, SEABORN ES	$ 247,163	$ 3,600	$ 83,430	$ 23,505	$ 357,697
5045	SHAKERAG ES	$ 27,463	$ 400	$ 9,270	$ 5,040	$ 42,172
5046	SPALDING DRIVE CH ES	$ 82,388	$ 1,200	$ 27,810	$ 9,713	$ 121,110
5047	STATE BRIDGE ES	$ 54,925	$ 800	$ 18,540	$ 7,522	$ 81,787
5048	STONEWALL TELL ES	$ 247,163	$ 3,600	$ 83,430	$ 34,485	$ 368,677
5049	SUMMIT HILL ES	$ 54,925	$ 800	$ 18,540	$ 3,022	$ 77,287
5050	SWEET APPLE ES	$ 137,313	$ 2,000	$ 46,350	$ 3,822	$ 189,484
5052	WILSON CREEK ES	$ 54,925	$ 800	$ 18,540	$ 7,017	$ 81,282
5053	WOODLAND CHARTER ES	$ 109,850	$ 1,600	$ 37,080	$ 30,625	$ 179,155
5054	OAKLEY ES	$ 164,775	$ 2,400	$ 55,620	$ 38,130	$ 260,925
5055	LAKE FOREST ES	$ 54,925	$ 800	$ 18,540	$ 46,218	$ 120,483
5056	ISON SPRINGS ES	$ 82,388	$ 1,200	$ 27,810	$ 35,556	$ 146,953
5057	BIRMINGHAM FALLS ES	$ 27,463	$ 400	$ 9,270	$ 2,485	$ 39,617
5059	FELDWOOD ES	$ 274,625	$ 4,000	$ 92,699	$ 43,902	$ 415,226
5061	CLIFTONDALE ES	$ 164,775	$ 2,400	$ 55,620	$ 31,162	$ 253,957
5999	ES DISTRICT-WIDE	$ 54,925	$ 800	$ 18,540	$ -	$ 74,265
	Sub-Total	**$ 8,238,750**	**$ 120,000**	**$ 2,780,985**	**$ 1,289,273**	**$ 12,429,008**

	EIP/ Remedial					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 32,955	$ 480	$ 11,124	$ 5,246	$ 49,805
6002	BEAR CREEK MS	$ 252,655	$ 3,680	$ 85,284	$ 30,121	$ 371,740
6003	CAMP CREEK MS	$ 109,850	$ 1,600	$ 37,080	$ 23,732	$ 172,262
6004	CRABAPPLE MS	$ 54,925	$ 800	$ 18,540	$ 6,538	$ 80,803
6005	ELKINS POINTE MS	$ 54,925	$ 800	$ 18,540	$ 15,223	$ 89,488
6006	HAYNES BRIDGE MS	$ 76,895	$ 1,120	$ 25,956	$ 6,668	$ 110,639
6007	HOLCOMB BRIDGE MS	$ 87,880	$ 1,280	$ 29,664	$ 16,473	$ 135,297
6008	HOPEWELL MS	$ 54,925	$ 800	$ 18,540	$ 7,892	$ 82,157
6009	MCNAIR MS	$ 164,775	$ 2,400	$ 55,620	$ 29,395	$ 252,190
6010	NORTHWESTERN MS	$ 21,970	$ 320	$ 7,416	$ 4,683	$ 34,389
6011	WEST, PAUL D. MS	$ 164,775	$ 2,400	$ 55,620	$ 25,532	$ 248,327
6012	RIDGEVIEW MS	$ 76,895	$ 1,120	$ 25,956	$ 20,188	$ 124,159
6013	RIVER TRAIL MS	$ 10,985	$ 160	$ 3,708	$ 4,191	$ 19,044
6014	SANDTOWN MS	$ 109,850	$ 1,600	$ 37,080	$ 25,336	$ 173,866
6015	SANDY SPRINGS MS	$ 65,910	$ 960	$ 22,248	$ 20,756	$ 109,874
6016	TAYLOR ROAD MS	$ 54,925	$ 800	$ 18,540	$ 5,667	$ 79,932
6017	WEBB BRIDGE MS	$ 43,940	$ 640	$ 14,832	$ 5,367	$ 64,779
6018	WOODLAND MS	$ 274,625	$ 4,000	$ 92,699	$ 37,606	$ 408,930
6019	RENAISSANCE MS	$ 87,880	$ 1,280	$ 29,664	$ 34,894	$ 153,718
6999	MS DISTRICT-WIDE	$ 82,388	$ 1,200	$ 27,810	$ -	$ 111,397
	Sub-Total	**$ 1,883,928**	**$ 27,440**	**$ 635,919**	**$ 325,508**	**$ 2,872,794**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 153,790	$ 2,240	$ 51,912	$ 8,108	$ 216,050
7002	BANNEKER HS	$ 197,730	$ 2,880	$ 66,744	$ 40,500	$ 307,854
7003	CENTENNIAL HS	$ 186,745	$ 2,720	$ 63,036	$ 18,856	$ 271,357
7004	CHATTAHOOCHEE HS	$ 76,895	$ 1,120	$ 25,956	$ 6,922	$ 110,893
7005	CREEKSIDE HS	$ 175,760	$ 2,560	$ 59,328	$ 34,134	$ 271,782
7006	MILTON HS	$ 43,940	$ 640	$ 14,832	$ 7,249	$ 66,661
7007	NORTH SPRINGS HS	$ 175,760	$ 2,560	$ 59,328	$ 21,841	$ 259,489
7008	NORTHVIEW HS	$ 98,865	$ 1,440	$ 33,372	$ 3,798	$ 137,475
7009	RIVERWOOD HS	$ 164,775	$ 2,400	$ 55,620	$ 18,147	$ 240,942
7011	TRI-CITIES HS	$ 417,430	$ 6,080	$ 140,903	$ 40,885	$ 605,298
7012	WESTLAKE HS	$ 186,745	$ 2,720	$ 63,036	$ 30,122	$ 282,623
7013	JOHNS CREEK HS	$ 10,985	$ 160	$ 3,708	$ 4,937	$ 19,790
7015	LANGSTON HUGHES HS	$ 274,625	$ 4,000	$ 92,699	$ 32,221	$ 403,545
7020	CAMBRIDGE HS	$ 87,880	$ 1,280	$ 29,664	$ 3,765	$ 122,589
7999	HS DISTRICT-WIDE	$ 54,925	$ 800	$ 18,540	$ 500,000	$ 574,265
	Sub-Total	**$ 2,306,850**	**$ 33,600**	**$ 778,676**	**$ 771,485**	**$ 3,890,611**
78xx	**Alternative/ Learning Centers**					
7800	INDEPENDENCE HS	$ 109,850	$ 1,600	$ 37,080	$ 6,592	$ 155,122
7801	MCCLARIN HS	$ 120,835	$ 1,760	$ 40,788	$ 10,533	$ 173,916
	Sub-Total	**$ 230,685**	**$ 3,360**	**$ 77,868**	**$ 17,125**	**$ 329,038**
	Grand Total	**$ 12,660,213**	**$ 184,400**	**$ 4,273,446**	**$ 2,403,391**	**$ 19,521,450**

	TAG						
		Salary	**Other Salary**	**Benefits**	**Professional and Technical Services**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**						
5001	ABBOTTS HILL ES	$ 87,880	$ 1,280	$ 29,664	$ -	$ -	$ 118,824
5002	ALPHARETTA ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5003	BARNWELL ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5004	BETHUNE ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5005	BROOKVIEW ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5006	CAMPBELL ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5007	COGBURN WOODS ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5008	COLLEGE PARK ES	$ 65,910	$ 960	$ 22,248	$ -	$ 2,000	$ 91,118
5009	CONLEY HILLS ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5010	CRABAPPLE CROSSING E	$ 142,805	$ 2,080	$ 48,204	$ -	$ -	$ 193,089
5011	CREEK VIEW ES	$ 98,865	$ 1,440	$ 33,372	$ -	$ -	$ 133,677
5012	DOLVIN ES	$ 142,805	$ 2,080	$ 48,204	$ -	$ -	$ 193,089
5013	DUNWOODY SPRINGS ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5014	JACKSON, ESTHER ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5015	WEST, EVOLINE C. ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5016	FINDLEY OAKS ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5017	GULLATT ES	$ 32,955	$ 480	$ 11,124	$ -	$ -	$ 44,559
5018	HAPEVILLE ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5019	HEARDS FERRY ES	$ 98,865	$ 1,440	$ 33,372	$ -	$ -	$ 133,677
5020	HEMBREE SPRINGS ES	$ 98,865	$ 1,440	$ 33,372	$ -	$ -	$ 133,677
5021	HERITAGE ES	$ 43,940	$ 640	$ 14,832	$ -	$ -	$ 59,412
5022	HIGH POINT ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5023	HILLSIDE ES	$ 65,910	$ 960	$ 22,248	$ -	$ -	$ 89,118
5024	HOLMES, HAMILTON ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5025	LAKE WINDWARD ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5026	LIBERTY POINT ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5027	NOLAN, LOVE T. ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5028	MANNING OAKS ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5029	MEDLOCK BRIDGE ES	$ 87,880	$ 1,280	$ 29,664	$ -	$ -	$ 118,824
5030	MIMOSA ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5031	MOUNT OLIVE ES	$ 32,955	$ 480	$ 11,124	$ -	$ -	$ 44,559
5032	MOUNTAIN PARK ES	$ 142,805	$ 2,080	$ 48,204	$ -	$ -	$ 193,089
5033	NEW PROSPECT ES	$ 98,865	$ 1,440	$ 33,372	$ -	$ -	$ 133,677
5034	NORTHWOOD ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5036	OCEE ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5037	PALMETTO ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5038	PARKLANE ES	$ 21,970	$ 320	$ 7,416	$ -	$ -	$ 29,706
5039	RANDOLPH ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5040	RENAISSANCE ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5041	RIVER EVES ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5042	ROSWELL NORTH ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5043	LEWIS, S.L. ES	$ 21,970	$ 320	$ 7,416	$ -	$ -	$ 29,706
5044	LEE, SEABORN ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5045	SHAKERAG ES	$ 186,745	$ 2,720	$ 63,036	$ -	$ -	$ 252,501
5046	SPALDING DRIVE CH ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5047	STATE BRIDGE ES	$ 131,820	$ 1,920	$ 44,496	$ -	$ -	$ 178,236
5048	STONEWALL TELL ES	$ 120,835	$ 1,760	$ 40,788	$ -	$ -	$ 163,383
5049	SUMMIT HILL ES	$ 109,850	$ 1,600	$ 37,080	$ -	$ -	$ 148,530
5050	SWEET APPLE ES	$ 120,835	$ 1,760	$ 40,788	$ -	$ -	$ 163,383
5052	WILSON CREEK ES	$ 142,805	$ 2,080	$ 48,204	$ -	$ -	$ 193,089
5053	WOODLAND CHARTER ES	$ 120,835	$ 1,760	$ 40,788	$ -	$ -	$ 163,383
5054	OAKLEY ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5055	LAKE FOREST ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5056	ISON SPRINGS ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5057	BIRMINGHAM FALLS ES	$ 76,895	$ 1,120	$ 25,956	$ -	$ -	$ 103,971
5059	FELDWOOD ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5061	CLIFTONDALE ES	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
5999	ES DISTRICT-WIDE	$ 362,505	$ 5,280	$ 122,363	$ -	$ -	$ 490,148
	Sub-Total	**$ 5,020,145**	**$ 73,120**	**$ 1,694,547**	**$ -**	**$ 2,000**	**$ 6,789,812**

	TAG						
		Salary	**Other Salary**	**Benefits**	**Professional and Technical Services**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**						
6001	AUTREY MILL MS	$ 1,175,395	$ 17,120	$ 396,754	$ -	$ -	$ 1,589,269
6002	BEAR CREEK MS	$ 175,760	$ 2,560	$ 59,328	$ -	$ -	$ 237,648
6003	CAMP CREEK MS	$ 164,775	$ 2,400	$ 55,620	$ -	$ -	$ 222,795
6004	CRABAPPLE MS	$ 714,025	$ 10,400	$ 241,019	$ -	$ -	$ 965,444
6005	ELKINS POINTE MS	$ 560,235	$ 8,160	$ 189,107	$ -	$ -	$ 757,502
6006	HAYNES BRIDGE MS	$ 549,250	$ 8,000	$ 185,399	$ -	$ -	$ 742,649
6007	HOLCOMB BRIDGE MS	$ 406,445	$ 5,920	$ 137,195	$ -	$ -	$ 549,560
6008	HOPEWELL MS	$ 779,935	$ 11,360	$ 263,267	$ -	$ -	$ 1,054,562
6009	MCNAIR MS	$ 175,760	$ 2,560	$ 59,328	$ -	$ -	$ 237,648
6010	NORTHWESTERN MS	$ 725,010	$ 10,560	$ 244,727	$ -	$ -	$ 980,297
6011	WEST, PAUL D. MS	$ 197,730	$ 2,880	$ 66,744	$ -	$ -	$ 267,354
6012	RIDGEVIEW MS	$ 439,400	$ 6,400	$ 148,319	$ -	$ -	$ 594,119
6013	RIVER TRAIL MS	$ 955,695	$ 13,920	$ 322,594	$ -	$ -	$ 1,292,209
6014	SANDTOWN MS	$ 230,685	$ 3,360	$ 77,868	$ -	$ -	$ 311,913
6015	SANDY SPRINGS MS	$ 406,445	$ 5,920	$ 137,195	$ -	$ -	$ 549,560
6016	TAYLOR ROAD MS	$ 911,755	$ 13,280	$ 307,762	$ -	$ -	$ 1,232,797
6017	WEBB BRIDGE MS	$ 768,950	$ 11,200	$ 259,559	$ -	$ -	$ 1,039,709
6018	WOODLAND MS	$ 252,655	$ 3,680	$ 85,284	$ -	$ -	$ 341,619
6019	RENAISSANCE MS	$ 230,685	$ 3,360	$ 77,868	$ -	$ -	$ 311,913
6999	MS DISTRICT-WIDE	$ 186,745	$ 2,720	$ 63,036	$ -	$ -	$ 252,501
	Sub-Total	**$ 10,007,335**	**$ 145,760**	**$ 3,377,969**	**$ -**	**$ -**	**$ 13,531,064**
7xxx	**High Schools**						
7001	ALPHARETTA HS	$ 395,460	$ 5,760	$ 133,487	$ -	$ -	$ 534,707
7002	BANNEKER HS	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
7003	CENTENNIAL HS	$ 274,625	$ 4,000	$ 92,699	$ -	$ -	$ 371,324
7004	CHATTAHOOCHEE HS	$ 384,475	$ 5,600	$ 129,779	$ -	$ -	$ 519,854
7005	CREEKSIDE HS	$ 54,925	$ 800	$ 18,540	$ -	$ -	$ 74,265
7006	MILTON HS	$ 411,938	$ 6,000	$ 139,049	$ -	$ -	$ 556,987
7007	NORTH SPRINGS HS	$ 142,805	$ 2,080	$ 48,204	$ -	$ -	$ 193,089
7008	NORTHVIEW HS	$ 450,385	$ 6,560	$ 152,027	$ -	$ -	$ 608,972
7009	RIVERWOOD HS	$ 208,715	$ 3,040	$ 70,452	$ -	$ -	$ 282,207
7011	TRI-CITIES HS	$ 65,910	$ 960	$ 22,248	$ -	$ -	$ 89,118
7012	WESTLAKE HS	$ 131,820	$ 1,920	$ 44,496	$ -	$ -	$ 178,236
7013	JOHNS CREEK HS	$ 637,130	$ 9,280	$ 215,063	$ -	$ -	$ 861,473
7015	LANGSTON HUGHES HS	$ 65,910	$ 960	$ 22,248	$ -	$ -	$ 89,118
7020	CAMBRIDGE HS	$ 329,550	$ 4,800	$ 111,239	$ -	$ -	$ 445,589
7999	HS DISTRICT-WIDE	$ 170,268	$ 2,480	$ 57,474	$ -	$ -	$ 230,221
	Sub-Total	**$ 3,778,840**	**$ 55,040**	**$ 1,275,545**	**$ -**	**$ -**	**$ 5,109,425**
	Grand Total	**$ 18,806,320**	**$ 273,920**	**$ 6,348,061**	**$ -**	**$ 2,000**	**$ 25,430,301**

Fulton County Schools

Where Students Come First

Budgets by Organization







ADMINISTRATIVE SERVICES

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	1,541,738	1,855,670	1,850,788	1,927,679	1,970,438	2.22%
Other Salary	39,144	40,462	52,153	7,328	18,600	153.82%
Total Salaries	**1,580,883**	**1,896,132**	**1,902,941**	**1,935,008**	**1,989,038**	**2.79%**
Benefits	379,245	456,488	453,397	475,899	535,988	12.63%
Total Personnel	**1,960,127**	**2,352,621**	**2,356,338**	**2,410,906**	**2,525,025**	**4.73%**
Professional and Technical Services	93,441	170,789	273,042	441,582	418,000	-5.34%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	23,200	10,000	-56.90%
Utilities	-	-	-	-	-	0.00%
Property Services	21,699	15,210	20,986	24,117	18,015	-25.30%
Other Purchased Services	39,346	19,169	22,323	76,260	75,810	-0.59%
Equipment and Related	25,667	21,019	15,334	41,160	32,118	-21.97%
Field Trips and Travel	52,177	68,679	55,126	54,702	61,176	11.84%
Supplies and Materials	38,508	43,681	40,411	64,825	66,925	3.24%
Textbooks	-	-	-	-	-	0.00%
Other	108,327	117,909	81,303	118,763	119,805	0.88%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**379,166**	**456,456**	**508,524**	**844,610**	**801,849**	**-5.06%**
TOTAL	**2,339,294**	**2,809,077**	**2,864,863**	**3,255,516**	**3,326,874**	**2.19%**

STAFFING	**26.40**	**29.07**	**29.07**	**27.00**	**29.49**	**9.22%**
% OF GENERAL FUND	**0.30%**	**0.35%**	**0.35%**	**0.36%**	**0.36%**	**1.94%**
PER PUPIL	**$ 25.37**	**$ 30.01**	**$ 30.25**	**$ 34.25**	**$ 34.50**	**0.75%**

Description

The Superintendent's Division is comprised of the Board Services Office, the Executive Manager's Office, the Communications Department, the Internal Audits Department, and the Legislative Liaison. The Board Services Office assists members of the Fulton County Board of Education and their constituents as well as school system departments with matters involving the school board and its business. The Communications Department focuses on two-way communication with schools, departments, parents and the community at-large. The department consists of internal and external communications, Broadcast and Video Technology (which includes FCSTV, the district's cable channel). The mission of the Fulton County School System is to educate students to be responsible, productive citizens. Its vision is to enable all children to learn to their full potential in a safe, nurturing environment. To that end, it is the goal of the Communications Department to help connect schools and the community by every means possible. We value open, honest communication with all stakeholders, and believe in positive working relationships with parents, employees, community members, business leaders, faith leaders and representatives of the news media. We believe that public education is stronger when all stakeholders are well-informed and involved in issues affecting Fulton County schools. The Executive Manager serves as the primary member of the Superintendent's staff responsible for the central coordination of activities that ensures the quality flow of information to and from the Office of the Superintendent. This position helps to facilitate effective communication between the Superintendent's Office and key internal and external audiences. Among these groups are the Superintendent's Community Council, Parent Advisory Council, Principal Advisory Council, Teachers Advisory Council, Student Advisory Council, Chambers of Commerce, and central office/school administrators. The Internal Audits Department is primarily responsible for directing all internal audit activities within the school district. The internal Auditor 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. The Legislative Liaison coordinates the Fulton County School System's legislative priorities and serves as a liaison between legislators and the school district during the legislative session. The Legislative Liaison helps to develop and maintain effective relationships with federal, state, and local authorities by serving as a resource for critical information between Fulton County Schools and these entities.

Explanation of Major Changes

New Position Comments- Supt. +.49 Professional Assistant (cost is in onetime); Communications + 1.0 Communications Manager (.33 previously partially funded by Broad) and +1.0 Professional Assistant being reallocated to Communications from Financial Services for new administration building.

One Time comments- Superintendent .49 Professional Assistant, Broadcast & Video- Contracted services with the broadcast/video department; including audio visual for events, streaming, and video on-demand services, Communications- Districtwide events that promotes collaboration and share information.



ACADEMICS

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	8,013,814	8,229,726	8,480,257	9,414,236	9,912,421	5.29%
Other Salary	795,253	941,544	947,373	4,021,733	3,578,208	-11.03%
Total Salaries	**8,809,067**	**9,171,270**	**9,427,631**	**13,435,969**	**13,490,629**	**0.41%**
Benefits	2,057,456	2,153,079	2,292,698	2,457,226	2,615,085	6.42%
Total Personnel	**10,866,523**	**11,324,349**	**11,720,328**	**15,893,195**	**16,105,714**	**1.34%**
Professional and Technical Services	968,210	1,822,298	1,463,933	3,875,765	4,388,327	13.22%
Payment to 3rd Parties For Pers. Svcs.	14,660	47,709	130,606	438,702	90,300	-79.42%
Utilities	-	-	465,514	-	-	0.00%
Property Services	274,524	271,884	146,825	329,503	576,126	74.85%
Other Purchased Services	83,969	385,092	583,871	267,580	270,014	0.91%
Equipment and Related	256,761	3,271,740	1,950,944	3,642,307	3,598,626	-1.20%
Field Trips and Travel	513,437	663,087	751,679	1,312,390	1,557,741	18.70%
Supplies and Materials	1,263,308	3,520,835	2,945,647	5,351,231	5,299,161	-0.97%
Textbooks	(20,004)	12,909,757	8,301,953	4,744,712	4,856,500	2.36%
Other	35,335	84,801	152,976	490,556	412,235	-15.97%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**3,390,199**	**22,977,204**	**16,893,950**	**20,452,747**	**21,049,030**	**2.92%**
TOTAL	**14,256,722**	**34,301,553**	**28,614,279**	**36,345,942**	**37,154,744**	**2.23%**

STAFFING	**127.10**	**110.10**	**113.09**	**124.69**	**128.29**	**2.89%**
% OF GENERAL FUND	**1.84%**	**4.21%**	**3.46%**	**3.97%**	**4.05%**	**1.97%**
PER PUPIL	**$ 154.62**	**$ 366.43**	**$ 302.09**	**$ 382.33**	**$ 385.31**	**0.78%**

Description

The goal as a division is to ensure the vision and mission of our district is fulfilled and to enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. To this end, we focus on increasing student achievement across the system in all sub-groups by personalizing the learning experience for all students

Explanation of Major Changes

New Position Comments- Assessment + 1.0 Coordinator Of Quality Assurance of Assessments, Youth in Transition + .10 Homeless Liaison, Humanities + 1.0 Program Specialist, Instructional Technology/Media +1.0 Program Specialist Digital Resources; Upgrade: 1.0 Coordinator; Learning and Teaching + 1.0 Director for Humanities; Pre- K Remedial Support + .5 Professional Assistant, Cust Support Joe Wells - 3.0 Custodians, Student Learning Objectives Reallocation of 2.0 Program Managers from Strategy and Innovation

One Time Comments- Academics- Fulton Connect, Teach-To-One, Tool for Area Sups, Training for additional reviewers, Achievement Zone- Contracted services for professional development of achievement zone schools staff, Transportation to and from Woodland MS and McNair MS to McClarin for Success on Main students, Discretionary Funds, Health and PE- District-wide teacher resource for all middle school physical education programs; Middle school extramural awards, trophies, and certificates, Youth in Transition- Increase to pilot adding 5 hours per week to the tutor coordinator, Guidance/Counseling- Program materials, implementation of personal/social programming in our high schools, middle schools, and elementary schools, Instr. Tech and Media Svcs- KSU Personalized Learning Coaches, Develop Evaluation Plan for Marketplace, Vanguard, and Fulton Virtual School, Pre-K - Training to pay consultants for EIP and Remedial Teachers in Reading or Math Strategies, Learning and Teaching- Additional Pay for teachers to develop model units and lessons in FultonConnect and Safari Montage, parent communication tools, updated devices for for existing Learning and Teaching staff, Student Discipline- Representation during disciplinary hearings in South County, $1,000 per trained PBIS school to assist with implementation materials, supplies and acknowledgements/incentive, STEM- Remap K-8 mathematics curriculum, Science Fair judge honoraria, math competition judge honoraria, materials for math tournament tests, Textbooks- Substitute days for the Fulton Instructional Resource Review Committee for Science resources and annual new textbook coordinator training



STRATEGY AND INNOVATION

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	1,824,906	1,216,840	1,604,742	2,252,990	2,113,526	-6.19%
Other Salary	27,953	3,000	71,237	162,562	-	-100.00%
Total Salaries	**1,852,859**	**1,219,840**	**1,675,979**	**2,415,552**	**2,113,526**	**-12.50%**
Benefits	344,603	247,044	378,259	554,428	540,021	-2.60%
Total Personnel	**2,197,462**	**1,466,884**	**2,054,238**	**2,969,979**	**2,653,546**	**-10.65%**
Professional and Technical Services	1,799,590	1,147,421	1,431,811	1,916,315	1,231,405	-35.74%
Payment to 3rd Parties For Pers. Svcs.	856	-	12,839	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	-	2,453	6,698	7,500	-	-100.00%
Other Purchased Services	4,824	6,350	17,009	24,596	26,521	7.83%
Equipment and Related	27,952	48,206	40,682	74,698	77,700	4.02%
Field Trips and Travel	11,840	11,210	21,184	37,258	40,225	7.96%
Supplies and Materials	1,500,280	28,619	33,298	70,892	43,057	-39.26%
Textbooks	-	-	-	-	-	0.00%
Other	184,244	3,461	69,881	124,430	316,950	154.72%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**3,529,585**	**1,247,720**	**1,633,401**	**2,255,689**	**1,735,858**	**-23.05%**
TOTAL	**5,727,047**	**2,714,604**	**3,687,639**	**5,225,668**	**4,389,404**	**-16.00%**

STAFFING	**24.42**	**23.07**	**26.34**	**28.00**	**27.50**	**-1.79%**
% OF GENERAL FUND	**0.74%**	**0.33%**	**0.45%**	**0.57%**	**0.48%**	**-16.21%**
PER PUPIL	**$ 62.11**	**$ 29.00**	**$ 38.93**	**$ 54.97**	**$ 45.52**	**-17.19%**

Description

The Division of Strategy and Innovation facilitates the development and execution of the system's overall strategy to dramatically improve student achievement across the district. Our team leads the district's efforts to unleash innovation and excellence at the local school level as Georgia's largest Charter System and as an authorizer for independent start-up charter schools. The Strategy and Innovation team also oversees the district's five-year Strategic Plan 2017: Building Our Future implementation, coordinates the design and revision of school system policies, and maintains the district's Balanced Scorecard and enterprise-wide system improvement initiatives. Through national, state and local student assessments and evaluation of programs, we monitor achievement for all students. We ensure communication, partnership, and engagement with all of our stakeholders, and secure grants and donations to support school system priorities.

Explanation of Major Changes

New Position Comments- Accountability + .6 Teacher Champion (onetime), Reallocation 1.0 Director, Reallocation 1.5 Specialist; Charter Schools Reallocation .5 Coordinator School Choice; Data Utilization +.4 Teacher Champion (onetime); Strategy and Innovation Reallocation .5 Coordinator School Choice; School Governance and Flexibility- Upgrade 1.0 Facilitator to 1.0 Program Manager; Program Evaluation 1.0 Reallocation of Director, 1.0 Reallocation of Specialist; Student Learning Objectives Reallocation of 2.0 Program managers to Academics

One Time Comments- Accountability- Supplies, Data Utilization- FultonConnect training, contracted services, and license fees, Program Evaluation- Contracted services and professional development, School Governance & Flexibility- Governance training support, background check fees, and elections web hosting, Strategy and Innovation- Consulting fees and equipment replacement.



OPERATIONS

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	32,881,415	30,842,093	31,518,556	31,358,547	31,270,343	-0.28%
Other Salary	966,604	942,851	1,893,265	5,545,823	7,151,069	28.95%
Total Salaries	**33,848,019**	**31,784,943**	**33,411,821**	**36,904,369**	**38,421,412**	**4.11%**
Benefits	20,738,461	22,604,474	26,915,321	21,203,038	14,657,433	-30.87%
Total Personnel	**54,586,479**	**54,389,417**	**60,327,141**	**58,107,407**	**53,078,845**	**-8.65%**
Professional and Technical Services	446,009	386,098	407,353	746,583	885,415	18.60%
Payment to 3rd Parties For Pers. Svcs.	473,486	681,215	1,109,263	761,765	772,316	1.39%
Utilities	6,661,803	7,157,720	5,843,779	22,990,757	23,708,646	3.12%
Property Services	10,878,860	10,619,452	12,548,748	15,823,215	14,646,728	-7.44%
Other Purchased Services	1,281,415	1,241,111	1,305,037	1,971,597	1,408,600	-28.56%
Equipment and Related	3,784,360	5,872,251	2,520,195	4,083,299	5,043,592	23.52%
Field Trips and Travel	83,483	90,654	97,323	136,640	136,500	-0.10%
Supplies and Materials	424,459	226,168	265,140	572,890	638,690	11.49%
Textbooks	-	-	(569)	-	-	0.00%
Other	12,200	19,227	150,403	33,140	36,680	10.68%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**24,046,076**	**26,293,895**	**24,246,672**	**47,119,886**	**47,277,167**	**0.33%**
TOTAL	**78,632,555**	**80,683,313**	**84,573,813**	**105,227,293**	**100,356,013**	**-4.63%**

STAFFING	**1,178.50**	**1,136.50**	**1,150.92**	**1,156.67**	**1,164.37**	**0.67%**
% OF GENERAL FUND	**10.16%**	**9.91%**	**10.21%**	**11.49%**	**10.90%**	**-5.14%**
PER PUPIL	**$ 852.83**	**$ 861.90**	**$ 892.88**	**$ 1,106.90**	**$ 1,040.75**	**-5.98%**

Description

The mission of the Operations Division is to efficiently and effectively provide exceptional non-instructional support for student learning. Our vision is to exceed expectations through quality work with a customer service focus. The Operations Division staff plan, assign students to, contract for, construct, and maintain safe learning environments. The District maintains educational facilities totally approximately 15 million square feet of space. Over 800 buses safely and efficiently transport students each school-day traveling a distance of 1.5 times around the earth daily with a 98.8% on-time delivery rate. Over 85,000 meals are served on average each school-day to meet the nutritional needs of students. Safety and wellness are maintained through emergency planning, training, risk management protocols, a local school police department, and a health services support team.

Explanation of Major Changes

New position comments- School Police +1.0 School Resource Officer. +2.0 Campus Security Associates, Student Health Services +1.0 Audiologist, Operations- + 1.0 Director (previously Broad funded) and +.70 Director; Transportation + 4.0 Electronic Technicians and -7.0 Bus Drivers; Building Manager -Reallocation of 5.0 Custodians

One Time Comments- Campus Police- Replacement items, costs associated with the purchase of Media Sonar equipment, and temporary clerical, Facilities Services- Replacement items, costs associated with the purchase of Media Sonar equipment, and temporary clerical, Maintenance- Replacement and/or repair of equipment; maintenance, upgrades and repairs of intrusion alarm systems and surveillance camera system; reinvestment in infrastructure items, Operational Planning- Honararium for redistricting meetings; Out of system travel, Portables- Installation and removal of portable classroom buildings, lease payments, Risk Management- Workers comp estimated settlements portion of the budget, Safety and Security- Contracted services, supplemental lighting, equipment, technology upgrades.



FINANCIAL SERVICES

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	3,276,728	4,876,592	5,012,278	5,457,764	5,264,480	-3.54%
Other Salary	4,090	84,151	111,394	113,153	99,235	-12.30%
Total Salaries	**3,280,818**	**4,960,743**	**5,123,672**	**5,570,917**	**5,363,715**	**-3.72%**
Benefits	1,443,201	1,790,198	2,308,541	1,718,234	1,320,383	-23.15%
Total Personnel	**4,724,020**	**6,750,941**	**7,432,213**	**7,289,151**	**6,684,097**	**-8.30%**
Professional and Technical Services	807,697	568,767	1,881,243	1,318,313	347,000	-73.68%
Payment to 3rd Parties For Pers. Svcs.	8,505	190,313	175,380	133,265	115,000	-13.71%
Utilities	-	-	-	-	-	0.00%
Property Services	23,643	254,740	197,942	235,986	209,975	-11.02%
Other Purchased Services	27,801	133,520	152,514	120,620	133,300	10.51%
Equipment and Related	781,610	924,686	119,716	1,173,046	218,950	-81.33%
Field Trips and Travel	30,836	43,514	50,436	66,740	61,534	-7.80%
Supplies and Materials	114,635	362,721	310,364	337,295	352,275	4.44%
Textbooks	-	-	-	-	-	0.00%
Other	24,891	80,725	158,993	86,184	120,435	39.74%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**1,819,618**	**2,558,985**	**3,046,587**	**3,471,449**	**1,558,469**	**-55.11%**
TOTAL	**6,543,637**	**9,309,926**	**10,478,800**	**10,760,601**	**8,242,566**	**-23.40%**

STAFFING	**58.50**	**93.00**	**93.75**	**94.75**	**89.75**	**-5.28%**
% OF GENERAL FUND	**0.85%**	**1.14%**	**1.27%**	**1.17%**	**0.90%**	**-23.59%**
PER PUPIL	**$ 70.97**	**$ 99.45**	**$ 110.63**	**$ 113.19**	**$ 85.48**	**-24.48%**

Description

The Financial Services division is responsible for efficient management and further development of financial resources. To meet this goal, account for all financial/treasury transactions and support district operations, Finance is organized with four operating departments: Accounting Services, Budget Services, Contracting Services, and Fiscal Services.

Explanation of Major Changes

New Position Comments- Budget Services Upgrade 1.0 Analyst to 1.0 Manager; Contracting/Purchasing Add 1.0 Buyer, Reduce 2.0 Professional Assistant II; Central Office Custodial Reduce 4.0 Custodians and 1 Professional Assistant to be reallocated to Communications for New Administrative Building; Payroll and Employee Benefits Upgrade 1.0 AP Systems Analyst to 1.0 Coordinator; Printing Services Add 1.0 Printer

One Time Comments- Accounting - Publications, Financial Services- Contracted services to provide back fill during critical periods, equipment replacement for financial services, accommodate District wide fiscal needs, Warehouse- transition of paper process into digital process using a Warehouse Management System, temporary employees to support the renovation and construction summer schedule.



INFORMATION TECHNOLOGY

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	2,524,664	4,048,476	4,019,929	4,695,485	8,387,175	78.62%
Other Salary	3,770	3,657	4,475	11,388	403,000	3438.70%
Total Salaries	**2,528,434**	**4,052,133**	**4,024,404**	**4,706,873**	**8,790,175**	**86.75%**
Benefits	690,560	1,184,422	1,361,097	1,273,050	4,196,464	229.64%
Total Personnel	**3,218,994**	**5,236,555**	**5,385,501**	**5,979,924**	**12,986,639**	**117.17%**
Professional and Technical Services	367,203	1,074,448	2,169,276	5,911,799	3,197,920	-45.91%
Payment to 3rd Parties For Pers. Svcs.	113,473	186,892	187,878	364,647	349,800	-4.07%
Utilities	114,945	125,335	136,698	2,674,219	856,325	-67.98%
Property Services	1,011,061	670,894	1,031,075	1,077,423	814,216	-24.43%
Other Purchased Services	25,222	24,343	38,026	42,589	118,030	177.14%
Equipment and Related	1,676,615	2,112,123	2,569,759	3,001,250	2,694,840	-10.21%
Field Trips and Travel	14,834	37,984	44,694	97,298	136,450	40.24%
Supplies and Materials	30,025	40,642	32,039	52,187	40,350	-22.68%
Textbooks	-	-	-	-	-	0.00%
Other	43,635	77,299	52,693	148,827	203,044	36.43%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**3,397,012**	**4,349,962**	**6,262,138**	**13,370,241**	**8,410,975**	**-37.09%**
TOTAL	**6,616,006**	**9,586,517**	**11,647,639**	**19,350,165**	**21,397,614**	**10.58%**

STAFFING	**38.00**	**60.00**	**62.00**	**64.00**	**170.97**	**167.14%**
% OF GENERAL FUND	**0.85%**	**1.18%**	**1.41%**	**2.11%**	**2.33%**	**10.31%**
PER PUPIL	**$ 71.76**	**$ 102.41**	**$ 122.97**	**$ 203.55**	**$ 221.90**	**9.02%**

Description

The overall service and responsibility of the Office of Information Technology (OIT) is to support and promote student achievement by integrating technology into instruction and administrative processes to engage students and accelerate learning and operational activities. We promote the seamless and effective use of technology to support student learning, efficient administrative practices, student information solutions, planning and research, and partnership between home, school and community. The IT Division is a major service provider to all stakeholders within the Fulton County School (FCS) System and supports mission-critical processes and services.

Explanation of Major Changes

New position comments- .Information Technology +.30 Financial Analyst and +.67 Strategy & Execution Manager (partial funded by Broad); +1.0 Records Management position, Infrastructure Management Upgrade 6.0 Electronic Technician positions to Tech Support II position, +1.0 Director, +4.0 Network Managers, +4.0 Network Coordinators, Reallocation of 96.0 Tech Specialist
One Time Comments- Data Warehouse- Computer license and maintenance, registrations fees, Infrastructure Management- Tech specialist in as needed to support over the summer and for professional development, temporary as needed staff augmentation for special projects, and equipment, Records Management/Archiving- Additional Scanning Technicians for student and business records, computer software upgrades and maintenance, SAP Project Management- Short term temps, out of system travel, and registration fees, Student Information Systems- Development and maintenance of special projects



TALENT

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	3,061,427	3,268,270	3,487,566	3,762,930	3,686,053	-2.04%
Other Salary	27,378	44,418	204,913	537,082	494,780	-7.88%
Total Salaries	**3,088,805**	**3,312,687**	**3,692,478**	**4,300,013**	**4,180,833**	**-2.77%**
Benefits	808,569	890,781	1,036,188	1,008,280	977,960	-3.01%
Total Personnel	**3,897,374**	**4,203,469**	**4,728,667**	**5,308,293**	**5,158,793**	**-2.82%**
Professional and Technical Services	226,670	595,833	659,390	885,562	972,051	9.77%
Payment to 3rd Parties For Pers. Svcs.	68,356	112,505	161,131	100,052	36,500	-63.52%
Utilities	70	-	102,669	-	-	0.00%
Property Services	65,678	297,252	486,972	584,400	425,500	-27.19%
Other Purchased Services	47,399	32,467	40,622	101,198	63,755	-37.00%
Equipment and Related	33,358	37,568	27,842	40,981	25,000	-39.00%
Field Trips and Travel	30,113	44,220	33,568	71,900	67,661	-5.90%
Supplies and Materials	108,349	121,385	182,655	217,062	187,723	-13.52%
Textbooks	-	-	-	-	-	0.00%
Other	31,700	59,689	123,627	81,950	56,600	-30.93%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**611,694**	**1,300,918**	**1,818,476**	**2,083,106**	**1,834,790**	**-11.92%**
TOTAL	**4,509,068**	**5,504,387**	**6,547,143**	**7,391,399**	**6,993,583**	**-5.38%**

STAFFING	**37.00**	**56.42**	**56.92**	**56.50**	**54.00**	**-4.42%**
% OF GENERAL FUND	**0.58%**	**0.68%**	**0.79%**	**0.81%**	**0.76%**	**-5.61%**
PER PUPIL	**$ 48.90**	**$ 58.80**	**$ 69.12**	**$ 77.75**	**$ 72.53**	**-6.72%**

Description

The Talent Department manages the overall general human resources processes and responsibilities for the Fulton County Board of Education. The primary functions of the department includes Application Processing, Certification and Licensing, Compensation and Organizational Management, HRIS, Leave Administration, School and Central Staffing, Performance Management, Personnel Records, Employee Recruitment and Selection, Employee Relations, Substitute Services, and Staff Learning and Development. Our purpose is to attract and retain the most talented and effective employees in education. It is our job to make certain we ask the right questions, implement aligned processes and procedures, provide appropriate training and challenge every employee to exceed expectations in support of the district's strategic plan.

Explanation of Major Changes

New position Comments- Talent Staffing -1.0 Professional Assistant, Talent Management and Organizational Development +1.0 Specialist ; Reallocation .5 Specialist to Program Evaluation; Professional Learning Custodial Support -2.0 Custodians
One Time Comments- Talent- Teach For America and temp services

DISTRICTWIDE

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	762	-	-	-	-	0.00%
Other Salary	501	2,290	432	-	700,000	0.00%
Total Salaries	**1,263**	**2,290**	**432**	**-**	**700,000**	**0.00%**
Benefits	296,713	398,751	69,959	21,159,220	24,161,000	14.19%
Total Personnel	**297,976**	**401,041**	**70,391**	**21,159,220**	**24,861,000**	**17.49%**
Professional and Technical Services	3,108,177	3,098,683	3,694,039	2,629,946	2,629,946	0.00%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	20,000	-	-	-	-	0.00%
Other Purchased Services	29,917	18,838	-	5,000	5,000	0.00%
Equipment and Related	26,922	-	-	-	-	0.00%
Field Trips and Travel	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Textbooks	-	-	-	-	-	0.00%
Other	275,668	741,076	682,107	10,976,458	1,848,476	-83.16%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**3,460,685**	**3,858,596**	**4,376,146**	**13,611,404**	**4,483,422**	**-67.06%**
TOTAL	**3,758,661**	**4,259,638**	**4,446,537**	**34,770,624**	**29,344,422**	**-15.61%**

% OF GENERAL FUND	**0.49%**	**0.52%**	**0.54%**	**3.80%**	**3.20%**	**-15.81%**
PER PUPIL	**$ 40.77**	**$ 45.50**	**$ 46.94**	**$ 365.76**	**$ 304.32**	**-16.80%**

Description

Accounts that are managed by Financial Services Department but are not for one particular department need. Attorney fees and transfers are currently budgeted here.

Explanation of Major Changes

In FY2015-2016, the unfunded liability portion of Pension is being distributed in district wide. This makes up 83% of the total district wide budget. Instead of distributing the funds across all schools and departments, the full amount of the costs is being housed centrally in the Districtwide accounts. Overall, the expected Pension Fund contribution decreased by $3,066,000. The districtwide also currently contains funds that will cover long term subs for the district.



SCHOOLS

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	426,202,599	428,460,450	425,044,531	446,294,644	459,695,724	3.00%
Other Salary	21,825,268	23,094,970	25,836,885	26,680,213	26,480,643	-0.75%
Total Salaries	**448,027,867**	**451,555,421**	**450,881,416**	**472,974,857**	**486,176,367**	**2.79%**
Benefits	129,557,540	144,394,975	148,013,933	150,870,186	157,436,975	4.35%
Total Personnel	**577,585,406**	**595,950,396**	**598,895,349**	**623,845,043**	**643,613,342**	**3.17%**
Professional and Technical Services	4,347,057	5,187,661	7,828,617	9,902,611	2,216,600	-77.62%
Payment to 3rd Parties For Pers. Svcs.	3,486,620	4,253,840	4,123,619	3,196,648	343,680	-89.25%
Utilities	17,399,885	16,369,036	17,611,520	-	-	0.00%
Property Services	1,468,841	1,618,229	1,821,780	1,983,013	13,000	-99.34%
Other Purchased Services	890,740	1,039,174	1,045,694	33,584,009	30,417,961	-9.43%
Equipment and Related	1,994,873	2,213,787	3,322,342	3,118,219	-	-100.00%
Field Trips and Travel	436,307	449,831	727,482	1,031,910	-	-100.00%
Supplies and Materials	9,164,617	10,315,627	10,721,091	16,369,668	33,004,089	101.62%
Textbooks	5,616,310	2,693	3,617	-	-	0.00%
Other	198,602	273,764	485,309	515,180	-	-100.00%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**45,003,853**	**41,723,641**	**47,691,070**	**69,701,259**	**65,995,330**	**-5.32%**
TOTAL	**622,589,259**	**637,674,037**	**646,586,418**	**693,546,302**	**709,608,672**	**2.32%**

STAFFING	**8,808.10**	**8,873.40**	**8,985.89**	**9,104.10**	**9,086.38**	**-0.19%**
% OF GENERAL FUND	**80.44%**	**78.35%**	**78.08%**	**75.73%**	**77.06%**	**1.77%**
PER PUPIL	**$ 6,752.45**	**$ 6,811.96**	**$ 6,826.29**	**$ 7,295.50**	**$ 7,359.02**	**0.87%**

Description

As the fourth largest school system in Georgia, Fulton has more than 10,000 school-based employees, including more than 6,800 teachers and other certified personnel, who work in 93 schools. During the 2015-16 school year, approximately 92,808 students will attend classes in 57 elementary schools, 19 middle schools, 15 high schools, and two alternative schools.

Alternative Schools

The non-traditional high schools of Fulton County (Independence & McClarin) are choice schools established to give high school students an alternative to the traditional setting. Both credit deficient students striving to get their graduation plan back on track and credit accelerated students working to expedite their graduation attend these schools. The non-traditional schools strive to provide opportunities for academic success through alternative approaches to learning in a supportive environment. The goals of the alternative schools are:

- To provide modes of learning to fit the individual needs of students.
- To provide opportunities for flexible scheduling.
- To establish clear expectations and high standards for behavior, attendance, and performance.
- To foster individual responsibility and accountability for learning.

Conversion Charter Schools

Conversion charters existed as a local school prior to becoming a charter. They are governed by parents and teachers, but they are not separate and distinct non-profit organizations. Their contracts reflect that the conversion charter will continue to use FCS employees and FCS facilities. This is the bulk of a school's budget. The conversion schools, therefore, have limited spending authority. They are included in the system's audit. FCS currently has five converted charter schools.

Explanation of Major Changes

Major changes for FY2016 include 1) step increase and a raise for all employees. Other adjustments impacting schools includes the addition of five contract days for Assistant Principals and ten contract days for school data clerks, clinic aides, and school nurses and adding back one additional school day to the school calendar.



STARTUP CHARTERS

	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
OPERATING BUDGET						
Salary	65,000	-	-	-	-	0.00%
Other Salary	-	-	-	-	-	0.00%
Total Salaries	**65,000**	**-**	**-**	**-**	**-**	**0.00%**
Benefits	-	-	-	-	-	0.00%
Total Personnel	**65,000**	**-**	**-**	**-**	**-**	**0.00%**
Professional and Technical Services	-	-	-	-	-	0.00%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	10,875	-	-	-	-	0.00%
Other Purchased Services	28,889,311	26,839,128	28,460,556	31,617,296	30,017,631	-5.06%
Equipment and Related	64,125	150,000	161,860	150,000	-	-100.00%
Field Trips and Travel	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Textbooks	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**28,964,311**	**26,989,128**	**28,622,416**	**31,767,296**	**30,017,631**	**-5.51%**
TOTAL	**29,029,311**	**26,989,128**	**28,622,416**	**31,767,296**	**30,017,631**	**-5.51%**

% OF GENERAL FUND	**3.75%**	**3.32%**	**3.46%**	**3.47%**	**3.27%**	**-5.74%**
PER PUPIL	**$ 314.84**	**$ 288.31**	**$ 302.18**	**$ 334.16**	**$ 311.30**	**-6.84%**

Description

According to the Fulton County Schools (FCS) Board Policy, the purpose of FCS charter schools is twofold:

- To provide high quality, innovative and standards based opportunities for students
- To replicate successful practices throughout the system, thus accelerating student learning.

To that end, FCS currently authorizes eight start up charter schools.

Charter schools may have more flexibility than traditional schools in how monies are spent. State law and FCS policy recognizes that different types of charter schools require different levels of financial authority. This authority is outlined in each charter school contract.

Start Up Charters are governed by separate and distinct non-profit organizations who agree to operate under the control and management of FCBOE. These start up charters did not exist as a local school prior to becoming a charter school. They have complete authority in spending decisions to include personnel and facility costs, within, of course, the confines of federal law and generally accepted accounting practices. They are audited by outside firms.

These schools serve approximately four percent (4%) of our student body population.

Explanation of Major Changes

Two charter schools (Fulton Science Academy and Fulton Sunshine Academy will close for FY2015-2016 school year. Two new charter schools (Latin Grammer ES & Latin College Prep MS) will open in FY2015-2016.

Fulton County Schools

Where Students Come First

Fund 200

Debt Service





Debt Policy

It has generally been the policy of the School System to use long-term debt issues, or debt with a maturity date of more than one year, to finance new school construction, land acquisition, renovation of existing facilities, major equipment purchases and refinancing of existing bonds. 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 primary 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. They are secured by the issuer's ad valorem taxing power or Special Purpose Local Option Sales Tax, most commonly called SPLOST collections. SPLOST proceeds can be used to make debt service principal and interest payments as long as debt service is included as a purpose in the sales tax referendum, as it was done with the current referendum. The SPLOST referendum is presented to voters every five years.

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

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

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable at June 30, 2014.

1991 Series General Obligation Refunding Bonds

On November 1, 1991, the School System issued $133,960,000 of general obligation refunding bonds, Series 1991, with interest payments due semiannually on May 1 and November 1 and principal payments due on May 1 of each fiscal year. Interest rates vary from 4.75% to 6.375%. This debt refunded general obligation bonds, Series 1987 in the amount of $118,000,000. The estimated amount of refunded debt related to this issue still outstanding at June 30, 2014 is $16,181,397.

Annual debt service requirements to maturity as of June 30, 2014 are as follows:

1991 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2015	7,200,000	1,171,088	8,371,088
FY2016	7,125,000	712,088	7,837,088
FY2017	4,045,000	257,868	4,302,868
Total	**$ 18,370,000**	**$ 2,140,220**	**$ 20,511,044**

1998 Series General Obligation Refunding Bonds

On June 15, 1998, the School System issued $135,150,000 of general obligation refunding bonds, Series 1998, with interest payments due semiannually on January 1 and July 1 and principal payments due on January 1 of each fiscal year. Interest rates vary from 4.0% to 5.5%. This debt refunded general obligation bonds, Series 1993 in the amount of $160,710,000. The estimated amount of refunded debt related to this issue still outstanding at June 30, 2014 is $70,160,000.

Annual debt service requirements to maturity as of June 30, 2014 are as follows:

1998 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2015	8,420,000	3,743,956	12,163,956
FY2016	8,845,000	3,301,906	12,146,906
FY2017	9,305,000	2,826,488	12,131,488
FY2018	9,805,000	2,326,344	12,131,344
FY2019	10,330,000	1,799,325	12,129,325
FY2020	10,890,000	1,231,175	12,121,175
FY2021	11,495,000	632,225	12,127,225
Total	**$ 69,090,000**	**$ 15,861,419**	**$ 84,951,419**

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 4.730% 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 the purpose of 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, 2014 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2015	$ 2,375,666	$ 1,685,536	$ 4,061,202
FY2016	2,375,667	1,685,535	4,061,202
FY2017	2,375,666	1,685,536	4,061,202
FY2018	2,375,667	1,685,535	4,061,202
FY2019	2,375,666	1,685,536	4,061,202
FY2020 - FY2024	11,878,334	8,427,678	20,306,012
FY2025 - FY2027	7,127,000	5,056,606	12,183,606
Total	**$ 30,883,666**	**$ 21,911,962**	**$ 52,795,628**

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, 2014:

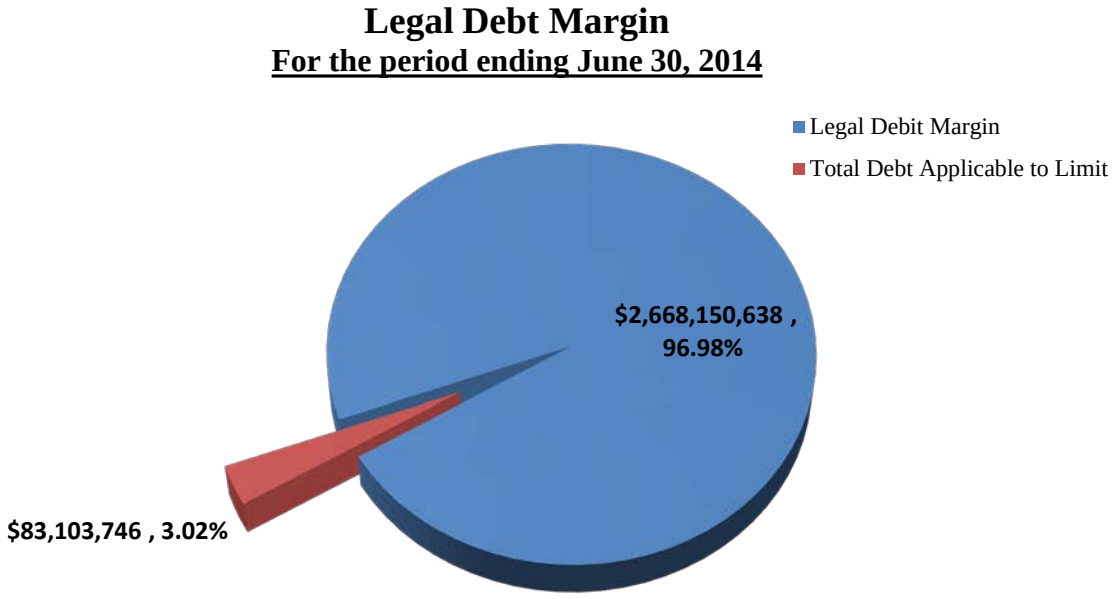
	Outstanding 7/1/2013	Additions	Reductions	Outstanding 6/30/2014	Amounts Due in One Year
Governmental Activities					
1991 general obligation bonds	$ 25,640,000	$ -	$ 7,270,000	$ 18,370,000	$ 7,200,000
1998 general obligation bonds	77,100,000	-	8,010,000	69,090,000	8,420,000
2011 intergovernmental agreement	33,259,333	-	2,375,667	30,883,666	2,375,666
Workers' compensation insurance claims	10,699,724	8,265,434	8,061,347	10,903,811	5,451,906
Other claims and judgments	1,255,094	1,263,341	361,669	2,156,766	1,661,106
Compensated absences	29,881,176	30,498,801	27,604,335	32,775,642	29,498,078
Total Governmental Activities	$ 177,835,327	$ 40,027,576	$ 53,683,018	$ 164,179,885	$ 54,606,756

The debt service fund retires the general obligation bonds. The 2012 SPLOST capital projects fund will retire the intergovernmental agreement. If future special purpose local option sales taxes are not approved, the general fund will retire this obligation. Primarily the general fund retires the workers' compensation insurance claims, other claims and judgments and compensated absences.

Legal Debt Margin

The legal debt limitation, in accordance to 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, 2014, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $2,751,254,384 or $2.8 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 $83,103,746, which is the outstanding GO bonds, is well below the legal debt limit of $2,751,254,384. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2014 is $2,668,150,638. The School System is, therefore, operating at only 3.02 percent of its debt capacity, meaning 96.98 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 2010-2014 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 2.50 percent to 3.32 percent of its legal debt limit.

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)
Last Five Fiscal Years

	June 30,				
	2010	**2011**	**2012**	**2013**	**2014**
Assessed Value [1]	$ 30,794,901,941	$ 29,234,449,479	$ 28,307,853,260	$ 27,583,473,238	$ 27,512,543,844
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 3,079,490,194	$ 2,923,444,948	$ 2,830,785,326	$ 2,758,347,324	$ 2,751,254,384
Debt applicable to limit: [2]					
General obligation bonds	149,760,000	134,370,000	118,700,000	102,740,000	87,460,000
Less: Amount reserved for repayment of general obligation debt	47,441,152	47,474,552	47,975,600	25,390,779	4,356,254
Total debt applicable to limit	102,318,848	86,895,448	70,724,400	77,349,221	83,103,746
Legal Debt Margin	$ 2,977,171,346	$ 2,836,549,500	$ 2,760,060,926	$ 2,680,998,103	$ 2,668,150,638
Total net debt applicable to the limit as a % of the debt limit	3.32%	2.97%	2.50%	2.80%	3.02%

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

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.*

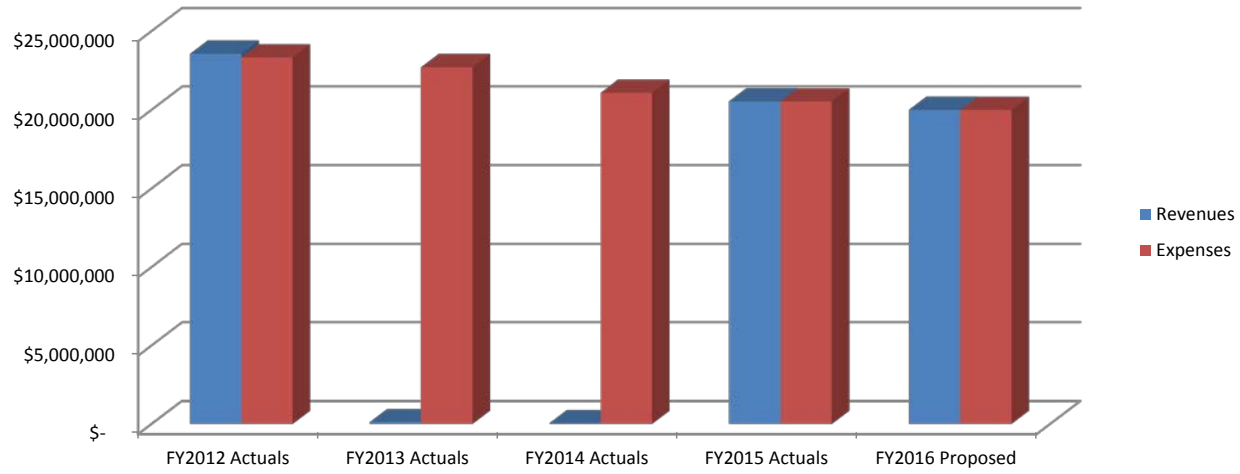
The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an "other financing source" as a result of deficits in short-term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

Legal Debt Margin

Sometimes referred to as "the borrowing power" or the legal capacity to acquire debt, the legal debt margin is the net amount of external financing resources available for the issuance of general obligation bonds. It is calculated as the difference between the legal debt limit and the net amount of outstanding indebtedness subject to the limitation. For the fiscal year ending, June 30, 2014 the legal debt margin is calculated as follows:

Assessed Value	$	29,104,741,254
Less: Tax exempt property	$	(1,592,197,410)
Taxable Assessed Value	$	27,512,543,844
Legal Debt Limit Coefficient		10%
Legal Debt Limit (10% of Assessed Value)	$	2,751,254,384
General Obligation Bonds Outstanding	$	87,460,000
Less: Amount reserved for repayment of General Obligation Bonds	$	(4,356,254)
Total Debt Applicable to Limit	$	83,103,746
Legal Debt Margin	$	2,668,150,638
Total Net Debt Applicable to the limit as a % of the debt limit		3.02%

The School System's net long term debt subject to the limitation of $83,103,746 or 3.02 percent of the legal debt limit of $2,751,254,384 affords the district considerable capacity to issue additional general obligation bonds should the need arise.



The Debt Service Fund, or sometimes called the Bond Sinking Fund, is used to account for the accumulation of resources and the payment of principal, interest, as well as paying agent fees associated with the issuance of general obligation (GO) bonds. This fund services all debt, mainly principal and interest payments, created as a result of a bond issue. The primary revenue sources for this fund are ad valorem property taxes and transfers-in from SPLOST proceeds. For FY 2016, the Debt Service Fund budgeted revenues are $19,990,534 and budgeted expenditures are $19,986,472. The ending fund balance is projected at $4,368,435.

Prior year presentations of this document included revenues and expenditures related to the issuance and servicing of a Qualified School Construction Bond issued through the City of Union City, Georgia. As the QSCB Bond issue was officially conducted by the City of Union City and is not a General Obligation Bond of the School System, our external auditors prefer the issue be budgeted and accounted for in the Capital Funds where funding occurs . The issue will no longer appear in the Debt Service Fund.

In FY2009 the School System levied a millage rate of 1.099 mills to generate the necessary funds to meet the outstanding debt service obligations. Beginning in FY 2010, the debt service millage was reallocated to capital projects and to the general fund, leaving a debt service millage rate of 0.000 mills. In FY2018, it is projected that it will be necessary to increase the debt service millage rate to 0.393 to meet the debt service obligations unless there is another alternative funding source.

Debt Service

Revenues		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
LOCAL REVENUE							
1110	Ad Valorem Taxes	$ 61,727	$ 36,083	$ -	$ -	$ -	0.00%
1190	Other Taxes	-	907	-	-	-	0.00%
1500	Investment Income	168,801	71,479	46,984	6,540	6,540	0.00%
TOTAL LOCAL REVENUES		**$ 230,528**	**$ 108,469**	**$ 46,984**	**$ 6,540**	**$ 6,540**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers from other funds	$ 23,318,212	$ -	$ -	$ 20,535,044	$ 19,983,994	-2.68%
TOTAL OTHER FINANCING SOURCES		**23,318,212**	**-**	**-**	**20,535,044**	**19,983,994**	**-2.68%**
TOTAL REVENUES		**$ 23,548,740**	**$ 108,469**	**$ 46,984**	**$ 20,541,584**	**$ 19,990,534**	

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Other	$ 23,320,691	$ 22,693,290	$ 21,081,509	$ 20,537,522	$ 19,986,472	-2.68%
TOTAL OTHER OPERATING EXPENSES	**23,320,691**	**22,693,290**	**21,081,509**	**20,537,522**	**19,986,472**	**-2.68%**
TOTAL EXPENSES	**$ 23,320,691**	**$ 22,693,290**	**$ 21,081,509**	**$ 20,537,522**	**$ 19,986,472**	**-2.68%**

Debt Service Fund
Budget Projection
FY 2015 - FY 2020

	Actual FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Revenues and Other Financing Sources							
Local Revenue	$ 27,940	$ -	$ -	$ -	$ 11,043,300	$ 11,043,300	$ 11,043,300
Interest Income	19,044	6,540	6,540	6,547	6,553	4,927	3,301
Other Financing Sources							
SPLOST Transfers	-	20,535,044	19,983,994	16,434,356	-	-	-
Total Revenues and Other Financing Sources	46,984	20,541,584	19,990,534	16,440,903	11,049,853	11,048,227	11,046,601
Expenditures							
Principal Retirement	15,280,000	15,620,000	15,970,000	13,350,000	9,805,000	10,330,000	10,890,000
Interest Payments	5,799,031	4,915,044	4,013,994	3,084,356	2,326,344	1,799,325	1,231,175
Fiscal Charges	2,478	2,478	2,478	2,478	2,478	2,478	2,478
Total Expenditures	21,081,509	20,537,522	19,986,472	16,436,834	12,133,822	12,131,803	12,123,653
Excess (Deficiency) of Revenues Over (Under) Expenses	(21,034,525)	4,062	4,062	4,069	(1,083,969)	(1,083,576)	(1,077,052)
Beginning Fund Balance	25,390,779	4,356,254	4,360,316	4,364,378	4,368,447	3,284,478	2,200,902
Ending Fund Balance	$ 4,356,254	$ 4,360,316	$ 4,364,378	$ 4,368,447	$ 3,284,478	$ 2,200,902	$ 1,123,850

Fulton County Schools

Where Students Come First

Fund 3xx

Capital Projects





Budget Development Process

Fulton County Schools develops a five year Capital Improvements Program (CIP) budget at the onset of a new or renewed Special Purpose Local Option Sales Tax (SPLOST) referendum. The Capital Improvements Program budget is multi-year in nature. The five year CIP approved budget is adjusted, if applicable, annually based upon projected enrollment, revenues and facility needs. The annual budget update process provides an opportunity for the Fulton Board of Education to review the financial status of the program and to shift priorities and projects based upon updated revenue projections and facility needs.

Estimation Methodology

The projections are formulated based upon estimates of revenues and expenditures. Various forecasts are incorporated into the estimates as well as managements assumptions regarding the timing of project expenditures and revenues.

Capital Projects Budget Development Process Timeline

- December: Budget Development Preparation meetings
- January: SPLOST revenue projections
- January: Budget Managers meeting and Executive Cabinet discussions
- February: Operations Divisions and Financial Services Division Mid-year analysis
- February: Compile Budget Request
- March: Develop proposed budget and presentation
- April: Present proposed Capital Projects cash flow and budget
- June: Board Approve Annual budget

Capital Projects SPLOST Revenue Projections

Capital Projects Fund main source of revenue is SPLOST (Special Local Option Sales Tax). SPLOST is a five year one cent sales tax authorized by referendum approved by the citizens of Fulton County. Fulton

County receipts the funds on a monthly basis. Update 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

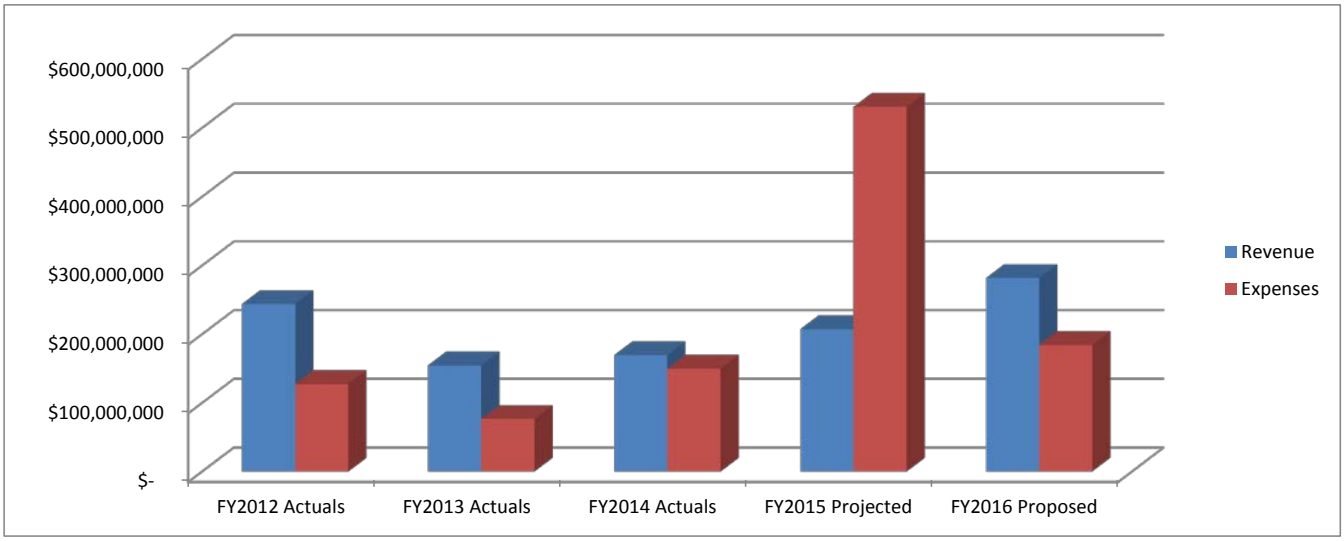
There are several departments responsible for managing the 15 budget categories associated with the expenditures. The Department managers are allotted funds to project an annual budget for the remainder of the program, not to exceed the remaining available funds in any category.

Budget requests are submitted to be compiled in February.

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 Projects



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 Bank - 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. Capital Operations Costs - expenditures associated with overseeing and managing the construction of the capital program projects.
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 - contingency fund used to fund future projects that are not yet identified as well as to increase or decrease funding requirements as needed.

SPLOST CAPITAL REVENUE BUDGET BY YEAR

Fiscal Year / Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2010				
331-9990	Educ Spec Purp Loc Opt Sls Tax	123,811,769	125,525,550	1,713,781
	Interest Income	1,940,227	634,925	-1,305,302
	State Capital Outlay	20,512,363	19,454,623	-1,057,740
Totals for Year		**146,264,359**	**145,615,098**	**-649,261**
Fiscal Year 2011				
331-9990	Educ Spec Purp Loc Opt Sls Tax	114,165,011	130,265,771	16,100,760
	Interest Income	91,923	87,549	-4,374
	State Capital Outlay	14,901,056	13,179,902	-1,721,154
Totals for Year		**129,157,990**	**143,533,222**	**14,375,232**
Fiscal Year 2012				
331-9990	Educ Spec Purp Loc Opt Sls Tax	169,216,874	176,227,513	-7,010,639
	Interest Income	60,000	98,160	-38,160
	State Capital Outlay	6,417,763	30,342,208	-23,924,445
Totals for Year		**175,694,637**	**206,667,882**	**-30,973,245**
Fiscal Year 2013				
331-9990	Educ Spec Purp Loc Opt Sls Tax	14,645,984	0	14,645,984
	Interest Income		141,531	-141,531
	State Capital Outlay	13,854,124	2,121,178	11,732,946
		28,500,108	**2,262,709**	**26,237,399**
341-9990	Educ Spec Purp Loc Opt Sls Tax	134,320,757	150,788,659	-16,467,902
	Interest Income	0	81,160	-81,160
	State Capital Outlay	817,528	0	817,528
		135,138,285	**150,869,819**	**-15,731,534**
Totals for Year		**163,638,393**	**153,132,528**	**10,505,865**
Fiscal Year 2014				
341-9990	Educ Spec Purp Loc Opt Sls Tax	136,993,134	156,944,090	-19,950,956
	Interest Income	72,343	219,051	-146,708
	State Capital Outlay	9,266,619	7,418,614	1,848,006
Totals for Year		**146,332,096**	**164,581,754**	**-18,249,658**
Fiscal Year 2015				
341-9990	Educ Spec Purp Loc Opt Sls Tax	160,118,049	97,025,925	63,092,124
	Interest Income	75,000	216,179	-141,179
	State Capital Outlay	35,656,423	1,895,432	33,760,991
Totals for Year		**195,849,472**	**99,137,536**	**96,711,936**
GRAND TOTALS		**956,936,947**	**912,668,020**	**71,720,869**

Capital Program IV
Cash Flow Projections *
FY 2015- FY 2018

	Current Budget	Proposed Amended Budget	Actual FY 2013	Actual FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 217	Projected FY 2018	Total
Receipts									
SPLOST	$ 802,967,086	$ 815,799,801	$ 138,140,660	$ 156,391,588	$ 164,201,779	$ 168,626,356	$ 173,960,911	$ 14,478,508	$ 815,799,801
State Revenue-Capital Outlay	74,076,273	68,413,849	0	6,595,807	3,566,158	41,772,242	14,559,557	1,920,085	68,413,849
Federal									
Other Federal Revenue-Reimbursement	8,651,011	8,232,994	1,612,214	782,088	2,467,623	1,685,534	1,685,534		8,232,994
Other Local Revenue									
Facility Fee	215,570	402,730	0	397,777	4,953	0	0	0	402,730
Interest Income	366,160	669,088	81,160	219,050	294,982	40,244	19,377	14,274	669,087
Other Financing Sources									
Short Term Note Proceeds			0	0		45,000,000			45,000,000
Transfer in Borrow from General Fund			0	0		16,000,000	26,000,000	0	42,000,000
Total Receipts	$ 886,276,100	$ 893,518,462	$ 139,834,034	$ 164,386,310	$ 170,535,496	$ 273,124,375	$ 216,225,379	$ 16,412,867	$ 980,518,460
Disbursements									
Construction Disbursements									
New Schools	$ 91,400,497	$ 91,490,495	$ 137,663	$ 3,942,706	$ 52,872,683	$ 34,127,456	$ 409,987	$ 0	$ 91,490,495
School Replacements	157,007,890	158,350,662	193,455	31,646,594	57,919,105	65,066,064	3,525,444	0	158,350,662
School Additions	70,806,723	71,506,721	68,660	325,563	19,482,027	38,438,564	9,638,162	3,553,744	71,506,720
Local School Needs	235,718,953	221,795,007	12,784,250	43,715,027	58,277,342	57,404,879	34,504,965	15,108,544	221,795,007
Non-Construction Disbursements									
Furniture Equipment and Playgrounds	13,000,000	13,000,000	1,449,228	1,780,902	3,819,255	2,826,491	2,340,000	784,124	13,000,000
Technology	174,630,705	174,630,704	4,944,219	13,799,826	45,169,902	52,684,136	43,316,963	14,715,659	174,630,704
Transportation	26,741,261	26,741,261	2,387,490	0	6,013,000	10,000,000	8,340,771	0	26,741,261
Security	2,960,328	2,960,328	0	666,988	797,849	888,098	607,392	0	2,960,328
Capital Operations	13,426,684	16,000,000	1,191,720	1,866,931	3,416,783	4,741,988	4,782,577	0	16,000,000
Program Management	15,904,325	15,904,325	2,481,894	2,633,974	3,797,196	3,300,000	2,700,000	991,260	15,904,325
Debt Service-QSCB Principal Payment	11,878,335	11,878,333	2,375,667	2,375,666	2,375,666	2,375,667	2,375,667	0	11,878,333
Debt Service-QSCB Interest Expense	8,434,586	8,434,464	849,556	2,528,304	1,685,536	1,685,535	1,685,534	0	8,434,464
Other Financing Uses									
Short Term Note Repayment			0	0	0	0	45,000,000	0	45,000,000
Short Term Note Interest Expense		461,000	0	0	0	2,000	459,000	0	461,000
Transfer out Debt Service	56,770,346	56,953,394	0	0	22,185,997	19,746,285	15,021,112	0	56,953,394
Transfer out Repay General Fund			0	0	0	16,000,000	26,000,000	0	42,000,000
Program Reserve	7,595,470	23,411,768			6,433,605	12,065,159	2,974,182	1,938,822	23,411,768
Total Disbursements	$ 886,276,103	$ 893,518,462	$ 28,863,802	$ 105,282,480	$ 284,245,947	$ 321,352,322	$ 203,681,756	$ 37,092,153	$ 980,518,460
Excess (Deficiency) of Receipts Over (Under) Disbursements	$ 0	$ 1	$ 110,970,233	$ 59,103,831	$ (113,710,451)	$ (48,227,946)	$ 12,543,624	$ (20,679,285)	$ (0)
Cash Balance Beginning of Fiscal Year	$	$	$ 0	$ 110,970,233	$ 170,074,064	$ 56,363,613	$ 8,135,667	$ 20,679,291	$ 0
Cash Balance End of Fiscal Year	$	$	$ 110,970,233	$ 170,074,064	$ 56,363,613	$ 8,135,667	$ 20,679,291	$ (0)	$ (0)

Fulton County Schools

Where Students Come First

Special Revenue





Special Revenue Funds Overview

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 FY2016 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 the grantors during Fiscal Year 2015-2016. Unless a grant application is officially approved by a grantor, there is still a level of uncertainty regarding funding, especially with the numerous small 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 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 will be provided as it becomes available.



Special Revenue Funds

Special Revenue Funds are used to account for those funds that are restricted to specific purposes. Most of the federal, state, and local 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, a possible challenge for the upcoming year, FY2016, is that some grant programs may have to reduce services and programs. This could potentially have a major impact on the district's ability to provide the same level of services and programs and/or sustain current programs.

Following is a brief description of the various types of grants included in this section.

Federal Grants

Federal grants are mostly allocated through the Georgia Department of Education to the school district. Title I, which provides remedial education, is one of our largest federal programs. Another major federal program is Title VIB for exceptional children.

Title I –A, Improving the Academic Achievement of the Disadvantage (402)

This grant is used to provide federal funds through the Georgia Department of Education to LEAs and public schools with high numbers or percentages of poor children to help ensure that all children meet challenging State academic content and student achievement standards.

Students served including private students increased from 33,076 to 33,819 (743 student increase) due to the addition of six schools and the removal of two schools.

School Per Pupil Allocation (PPA) will change as follows:

$31 decrease per student in schools with 100% poverty level (from $485 in FY15 to $454 in FY16)

$26 increase per student in schools 75% - 99% poverty level (from $410 in FY15 to $436 in FY16)

$21 decrease per student in schools below 75% poverty level (from $454 in FY15 to $433 in FY16)

Schools served: 58 schools, 11 private and 6 neglected institutions – Added six additional Title I schools – Chattahoochee Hills Charter, Amana Academy, College Park ES, Spalding Drive ES, Hapeville Career Academy HS, and Latin Grammar school. Two Title I schools were eliminated, Oak Knoll ES and Tubman ES.

Title I-A, School Improvement (402)

This grant is used for schools identified for school improvement, corrective action, and restructuring for activities under section 1116(b).

Striving Readers Comprehensive Literacy (402)

This grant is used to improve reading performance of students from birth through twelve and requires schools to develop literacy plans to better implement the Common Core Georgia Performance standards, Georgia Early Learning standards, Georgia Pre-K standards, and Head Start standards. These funds will assist schools in leveraging print and technology resources for students instruction and engagement, provide teachers with professional learning based on their identified needs, foster implementation of research-based models of tiered instruction, and provide useful student assessment protocols.

School Improvement 1003g Grants (402)

The School Improvement 1003g Grant (SIG) funding will help McClarin High School successfully implement the following initiatives: increase student achievement to meet student's academic needs; build teacher and principal effectiveness to meet staff members' professional needs, and improve the school environment to meet students' social emotional needs.

Special Education – VIB Flow Through (404)

This grant is used to assist school systems with the excess cost of special education and related services as prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. Related services include audiology, assistive technology, occupational therapy, physical therapy, speech therapy, special transportation, orientation and mobility, nursing services, interpreting services and transition services.

Special Education Federal Preschool (404)

This grant is used to implement the Individuals with Disabilities Education Act; specifically, to provide special education and related services to preschool children with disabilities, ages three through five.

High Cost Fund Pool (404)

This grant is used to assist local school systems in covering the direct special education instructional costs of children with disabilities who meet the criteria established in IDEA 2004 and the system plan for GHCF.

CTE – Perkins IV Grants – Program Improvement (406)

This grant is used to develop, implement, and maintain programs for middle and high school students interested in specific careers.

CTE – Perkins Plus IV Grants (406)

This grant provides funding for career and technical education utilizing guidelines and regulations given by federal and state agencies. The grant is for registration fees for CTE End of Pathway assessments.

Title II-A, Improving Teacher Quality (414)

This grant is used to increase the academic achievement of all students by helping schools and school districts improve teacher and principal quality and ensure that all teachers are highly qualified.

Title II-A, Advanced Placement (414)

This grant provides financial support for teachers to receive training during the summer of 2014 to teach Advanced Placement (AP) courses during the 2015-2016 school year for schools that currently offer the fewest number of AP courses.

Race to the Top Stipends for Georgia Fellows (416)

This grant provides certain services by the New Teacher Project, Inc. with respect to the recruitment, selection, training, and certification of new teachers (the “Teaching Fellows”) to teach in public schools within the school district.

Race to the Top Compensation Teacher Models (416)

This grant supports the development of FCS’ redesigned compensation approach for teachers by providing funds that will support consulting services around marketing, branding, change management, and financial analyses, and support FCS teacher engagement in our compensation redesign efforts.

Education for Homeless Children and Youth (432)

This grant is used to assist students who are homeless and in transition while attending Fulton County Schools. The assistance comes in the form of tutoring, afterschool programs, assistance with immunizations, transportation, enrollment, school supplies, uniforms, etc.

Title II-A, Limited English Proficient (460)

This grant is used to ensure that Limited English Proficient (LEP) 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.

Fresh Fruits and Vegetables Program (478)

This grant is used to create healthier school environments by providing healthier food choices: Expand the variety of fruits and vegetables children experience, increase children's fruit and vegetable consumption, and make a difference in children's diets to impact their present and future health. This program is seen as a catalyst for change in efforts to combat childhood obesity by helping children learn more healthful eating habits. The Fresh Fruits and Vegetables Program introduce school children to a variety of produce that they otherwise might not have had the opportunity to sample.

Student Against Destructive Decisions – SADD (493)

This grant is used to provide students with the best prevention and intervention tools possible to deal with the issues of underage drinking, other drug uses, impaired driving, and other destructive decisions.

State Grants

State Grants include State Department of Education grants such as Career Technology, Charter Schools - Facilities, Pre-school Handicapped State grant, etc.

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.

Residential and Reintegration Services

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 provides funding 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.

CTE - Industry Certification

This grant promotes high quality instruction in various Career and Technical Education programs by providing recognition to schools which have outstanding programs of instruction. Each school will be provided a set of criteria which must be met in order for the program to be declared as “certified’.

CTAE – Supervision

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

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.

Other State Revenue

Other State Revenue includes a major portion of state revenue lottery funds allocated to pre-kindergarten and to classroom technology. Another large portion of state revenue is allocated to the exceptional children preschool program.

Prekindergarten Program (560)

This grant is used to provide children, who are 4 years of age on September 1st of the enrollment year, with the learning experiences they need to prepare for Kindergarten. Fulton's Prekindergarten Curriculum focuses on Language and Literacy, Mathematical Thinking, Scientific Thinking, Social Studies, The Arts, Personal and Social Development and Physical Development and Health. Bright from the Start Georgia Department of Early Care and Learning will fund Fulton's 77 Prekindergarten classes in FY15 – 16. These classes are located in 42 of our elementary schools serving up to 1,674 students (class size: 22 students in the 67 typical classes and 20 students in the 10 inclusion classes).

Local Fulton County funds are not required to supplement the Pre-K classes and grant-approved support personnel (2.0 program specialists, 1.0 transition coach, and 1.0 professional assistant).

Miscellaneous Grants and Donations (580 - 559)

This item represents other local grants such as Georgia SHAPE School Nutrition and Physical Activity Grant Program, Second Step Program, Teach for America, Bill and Melinda Gates Foundation, The Belk Foundation, The Wilbur and Hilda Glenn Family Foundation, NFL Foundation, Action Healthy Kids, and Fulton County Arts and Culture.

BROAD Residency Grant (555)

This grant is used to provide high-caliber individuals from the business community to work at the senior level of the school system for two years. This mutually beneficial program prepares this individual for a future as a school system administrator while providing the school system with a staff resource for leadership support.

FY16 Special Revenue Summary Budget by Program

Grants and Special Revenue Title	Grant Revenues	% of Budget
Title I-A, Improving Academic Achievement of the Disadvantaged	$19,138,758	43.0%
Title I-A, School Improvement	729,000	1.6%
Striving Readers Comprehensive Literacy Grant	3,498,086	7.9%
School Improvement 1003G Funds	1,116,367	2.5%
Education for Homeless Children and Youth	54,842	0.1%
Title II-A, Improving Teacher Quality	1,791,661	4.0%
Title II-A, Advanced Placement	14,700	0.0%
Title III-A, Limited English Proficient	799,293	1.8%
Special Education - VIB Federal Flow through	15,541,266	35.0%
Special Education - Preschool	526,904	1.2%
High Cost Fund Pool	365,553	0.8%
RT3 Stipends for GA Fellows - The New Teacher Project	200,000	0.4%
Students Against Destructive Decisions	45,000	0.1%
Career Vocational Technology - Program Improvement	618,235	1.4%
Career Vocational Technology - Perkins Plus IV	22,975	0.1%
FEDERAL GRANTS REVENUE TOTAL	44,462,640	100.0%
Pre-Kindergarten Program	6,523,319	100.0%
OTHER STATE GRANT REVENUE TOTAL	6,523,319	100.0%
BROAD Residency Grant	32,219	61.7%
Fulton County Arts and Culture	20,000	38.3%
MISC. GRANTS AND DONATIONS REVENUE TOTAL	52,219	100.0%
GRANTS/SPECIAL REVENUE TOTAL	$51,038,178	100.0%

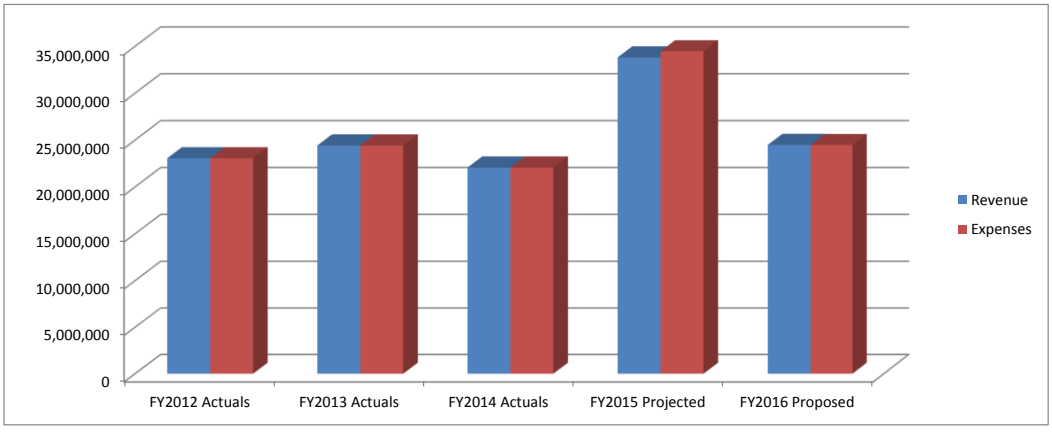
FY16 Special Revenue Summary Budget by Program

Grants and Special Revenue Title	Grant Revenues	% of Budget
Special Education State Preschool Handicapped Grant	$1,985,032	63.8%
Residential and Reintegration Services	400,330	12.9%
Residential Treatment Centers	156,353	5.0%
Career Vocational Technology - Agr. (Ext. Day/Yr.)	31,352	1.0%
Career Vocational Technology - Apprenticeship	37,890	1.2%
Career Vocational Technology - Extended Day	227,088	7.3%
Career Vocational Technology - Industry Certification	20,000	0.6%
Career Vocational Technology - Vocational Supervision	53,464	1.7%
Charter Schools - Facilities	200,000	6.4%
STATE DOE FUND 100 GRANTS REVENUE TOTAL	$3,111,509	100.0%

Title I-A - Improving Academic Achievement of the Disadvantaged, School Improvement, Striving Readers Comprehensive Literacy Grant, School Improvement 1003g-Supplement

Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Local Taxes							
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	21,441,045	24,423,034	21,390,508	33,586,333	24,482,211	-27.11%
4521	Other Federal Grants Through the Georgia Department of Education - ARRA	1,615,222	-	675,152	233,564	-	-100.00%
TOTAL FEDERAL SOURCES		**23,056,267**	**24,423,034**	**22,065,659**	**33,819,897**	**24,482,211**	-27.61%
GRAND TOTAL		**23,056,267**	**24,423,034**	**22,065,659**	**33,819,897**	**24,482,211**	**-38.14%**

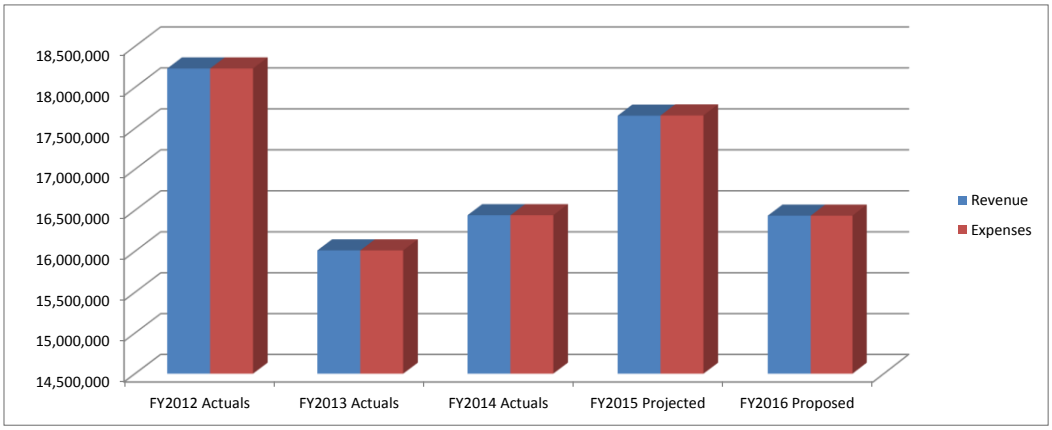
Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	8,689,609	10,794,112	10,063,637	13,512,049	11,030,040	0.00%
Other Salary	1,607,373	1,802,953	1,576,881	3,369,767	1,639,884	-51.34%
Total Salaries	**10,296,981**	**12,597,065**	**11,640,519**	**16,881,816**	**12,669,924**	**-24.95%**
Benefits	2,473,788	3,502,519	3,441,246	5,132,039	3,480,543	-32.18%
Total Personnel	**12,770,769**	**16,099,584**	**15,081,765**	**22,013,855**	**16,150,468**	**-26.63%**
Professional and Technical Services	3,597,035	1,540,323	1,208,025	2,002,226	1,136,960	-43.22%
Payment to 3rd Parties For Pers. Svcs.	304,022	645,012	577,231	530,056	6,824	-7667.53%
Other Purchased Services	1,447,312	39,149	31,175	78,831	67,556	0.00%
Property Services	4,548	4,548	1,895	8,668	-	0.00%
Equipment and Related	2,298,060	2,974,023	2,530,344	4,791,437	2,155,011	-55.02%
Field Trips and Travel	318,685	219,924	458,585	1,089,748	785,035	-27.96%
Supplies and Materials	1,594,438	2,331,953	1,495,726	2,744,377	3,209,731	16.96%
Textbooks	20,000	-	-	-	-	0.00%
Other	701,748	568,517	680,914	1,211,480	957,096	-21.00%
Total Other Operating Expenses	**10,285,847**	**8,323,450**	**6,983,895**	**12,456,824**	**8,318,213**	**-33.22%**
TOTAL	**23,056,616**	**24,423,034**	**22,065,659**	**34,470,679**	**24,468,680**	**-29.02%**



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

	Revenue	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	-	-	-	99,982	-	0.00%
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	16,591,925	15,995,762	16,438,852	17,553,758	16,433,723	-6.38%
4521	Other Federal Grants Through the Georgia Department of Education - ARRA	1,637,379	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**18,229,304**	**15,995,762**	**16,438,852**	**17,653,740**	**16,433,723**	-6.91%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	14,148	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**14,148**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**18,229,304**	**16,009,910**	**16,438,852**	**17,653,740**	**16,433,723**	**-7.42%**

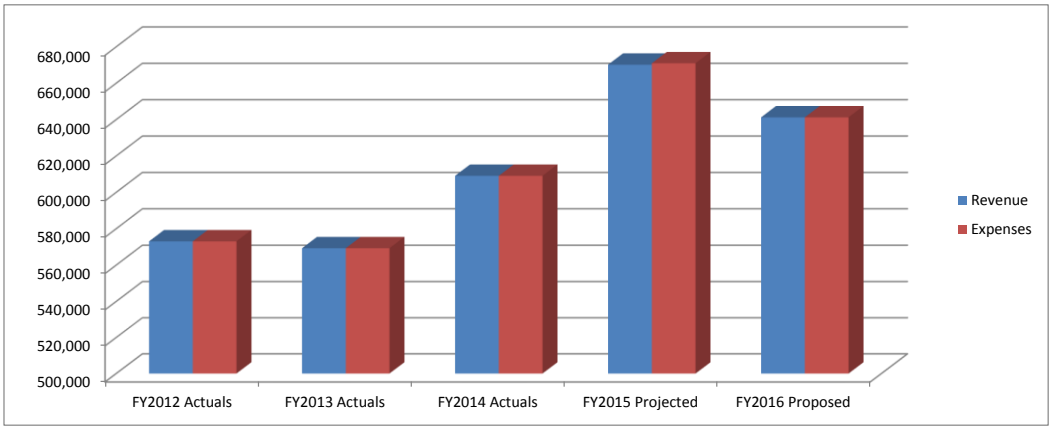
Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	11,083,698	10,077,423	10,114,736	11,082,878	10,408,196	0.00%
Other Salary	450,790	442,560	425,865	580,499	-	-100.00%
Total Salaries	**11,534,489**	**10,519,983**	**10,540,601**	**11,663,377**	**10,408,196**	**-10.76%**
Benefits	3,106,580	3,530,074	3,918,365	2,599,599	4,354,531	67.51%
Total Personnel	**14,641,069**	**14,050,056**	**14,458,965**	**14,262,977**	**14,762,727**	**3.50%**
Professional and Technical Services	1,343,691	674,519	1,295,890	973,460	419,553	-56.90%
Payment to 3rd Parties For Pers. Svcs.	-	-	24,736	75,815	5,000	-1416.31%
Other Purchased Services	930,214	817,037	141,641	234,511	2,000	0.00%
Property Services	2,410	-	-	-	-	0.00%
Equipment and Related	412,984	277,885	217,706	441,804	106,500	-75.89%
Field Trips and Travel	356,171	72,834	10,000	945,710	161,193	-82.96%
Supplies and Materials	124,032	64,274	12,491	360,499	374,320	3.83%
Other	418,734	53,305	277,423	361,706	602,430	66.55%
Total Other Operating Expenses	**3,588,235**	**1,959,854**	**1,979,886**	**3,393,506**	**1,670,996**	**-50.76%**
TOTAL	**18,229,304**	**16,009,910**	**16,438,852**	**17,656,482**	**16,433,723**	**-6.93%**



Career Vocational Technology- Program Involvement, Perkins Plus IV

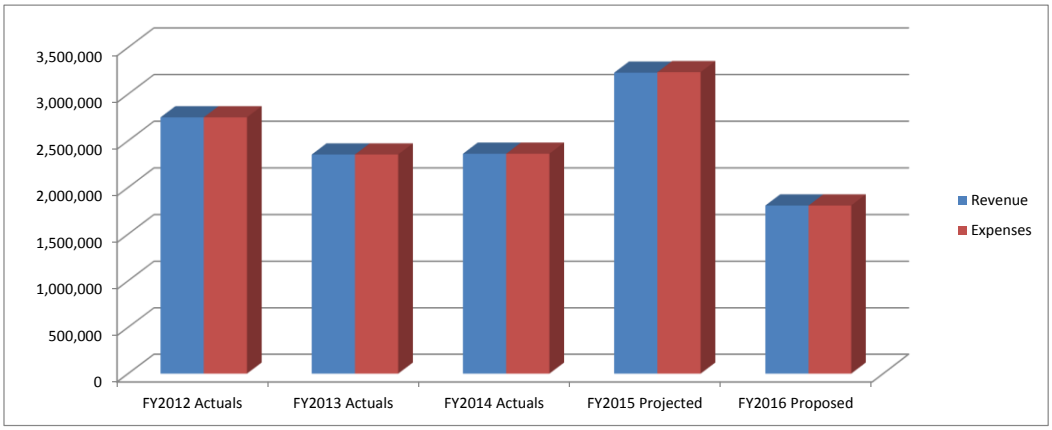
Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	573,025	569,251	609,050	670,150	641,210	-4.32%
TOTAL FEDERAL SOURCES		**573,025**	**569,251**	**609,050**	**670,150**	**641,210**	-4.32%
GRAND TOTAL		**573,025**	**569,251**	**609,050**	**670,150**	**641,210**	**-4.51%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	39,845	42,404	38,489	66,998	43,072	0.00%
Other Salary	64,044	52,118	13,050	12,750	45,000	252.94%
Total Salaries	**103,890**	**94,522**	**51,539**	**79,748**	**88,072**	**10.44%**
Benefits	6,781	2,624	2,967	4,013	18,797	368.39%
Total Personnel	**110,671**	**97,146**	**54,506**	**83,761**	**106,869**	**27.59%**
Professional and Technical Services	8,351	23,907	18,340	15,605	13,000	-16.70%
Property Services	-	-	1,810	-	-	0.00%
Equipment and Related	244,686	242,887	323,626	333,132	318,750	-4.32%
Field Trips and Travel	87,804	102,823	93,311	79,395	95,000	19.65%
Supplies and Materials	47,308	45,093	-	-	-	0.00%
Other	74,205	57,395	117,456	159,031	107,591	-32.35%
Total Other Operating Expenses	**462,354**	**472,105**	**554,544**	**587,164**	**534,341**	**-9.00%**
TOTAL	**573,025**	**569,251**	**609,050**	**670,925**	**641,210**	**-4.43%**



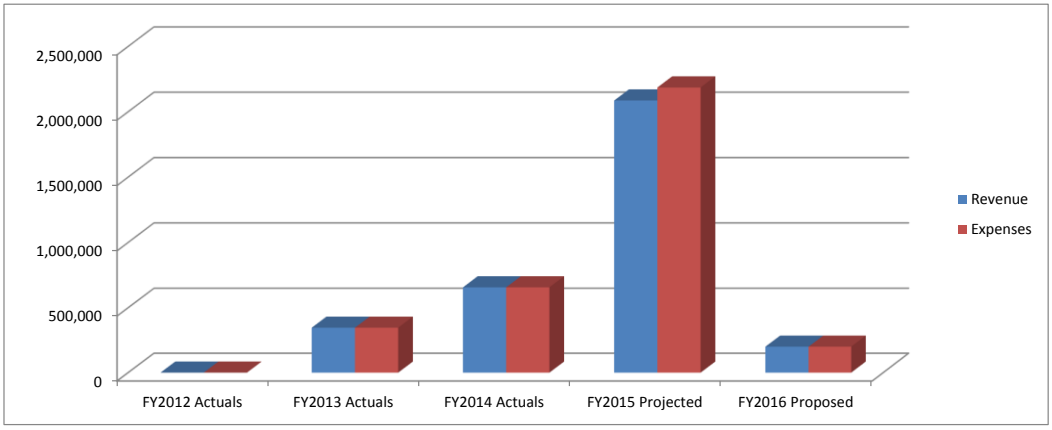
Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	2,747,550	2,352,732	2,361,091	3,229,312	1,806,361	-44.06%
TOTAL FEDERAL SOURCES		**2,747,550**	**2,352,732**	**2,361,091**	**3,229,312**	**1,806,361**	-44.06%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	3,262	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**3,262**	**-**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**2,750,812**	**2,352,732**	**2,361,091**	**3,229,312**	**1,806,361**	**-78.77%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	500,416	556,029	846,800	1,188,839	913,487	0.00%
Other Salary	366,012	507,625	503,594	452,578	387,654	-14.35%
Total Salaries	**866,428**	**1,063,654**	**1,350,394**	**1,641,417**	**1,301,141**	**-20.73%**
Benefits	139,659	191,879	262,479	416,528	261,390	-37.25%
Total Personnel	**1,006,087**	**1,255,533**	**1,612,873**	**2,057,945**	**1,562,531**	**-24.07%**
Professional and Technical Services	943,836	752,418	467,115	393,756	20,432	-94.81%
Other Purchased Services	11,608	3,649	-	-	-	0.00%
Property Services	173,690	12,988	-	-	-	0.00%
Equipment and Related	16,402	822	-	1,200	-	-100.00%
Field Trips and Travel	19,238	22,396	10,593	31,254	11,772	-62.33%
Supplies and Materials	149,771	69,114	44,366	117,842	23,416	-80.13%
Other	430,179	235,812	226,145	632,668	188,210	-70.25%
Total Other Operating Expenses	**1,744,725**	**1,097,198**	**748,218**	**1,176,720**	**243,830**	**-79.28%**
TOTAL	**2,750,812**	**2,352,732**	**2,361,091**	**3,234,665**	**1,806,361**	**-44.16%**



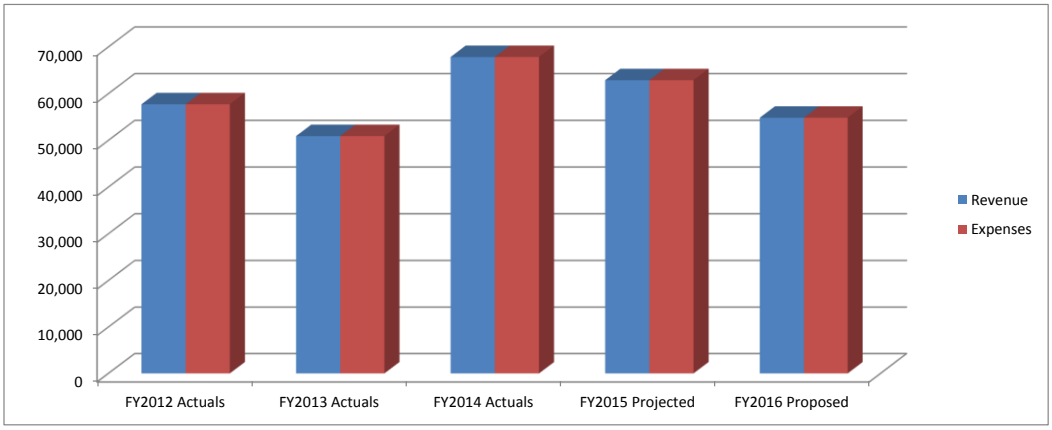
	Revenue	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	-	91,954	376,841	1,324,652	-	251.51%
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	-	254,147	279,599	704,500	200,000	-71.61%
4521	Other Federal Grants Through the Georgia Department of Education - ARRA	-	-	-	57,000	-	-100.00%
TOTAL FEDERAL SOURCES		**-**	**346,101**	**656,440**	**2,086,152**	**200,000**	-90.41%
GRAND TOTAL		**-**	**346,101**	**656,440**	**2,086,152**	**200,000**	**-943.08%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	-	-	-	54,288	-	0.00%
Other Salary	-	-	-	98,652	-	-100.00%
Total Salaries	**-**	**-**	**-**	**152,940**	**-**	**-100.00%**
Benefits	-	-	-	21,932	-	-100.00%
Total Personnel	**-**	**-**	**-**	**174,872**	**-**	**-100.00%**
Professional and Technical Services	-	341,860	638,834	1,323,707	200,000	-84.89%
Equipment and Related	-	-	4,580	22,920	-	-100.00%
Field Trips and Travel	-	833	171	20,534	-	-100.00%
Supplies and Materials	-	1,765	6,327	12,321	-	-100.00%
Other	-	1,642	6,528	631,153	-	-100.00%
Total Other Operating Expenses	**-**	**346,101**	**656,440**	**2,010,635**	**200,000**	**-90.05%**
TOTAL	**-**	**346,101**	**656,440**	**2,185,507**	**200,000**	**-90.85%**



Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	57,718	50,911	67,849	62,882	54,842	-12.79%
TOTAL FEDERAL SOURCES		**57,718**	**50,911**	**67,849**	**62,882**	**54,842**	-12.79%
GRAND TOTAL		**57,718**	**50,911**	**67,849**	**62,882**	**54,842**	**-14.66%**

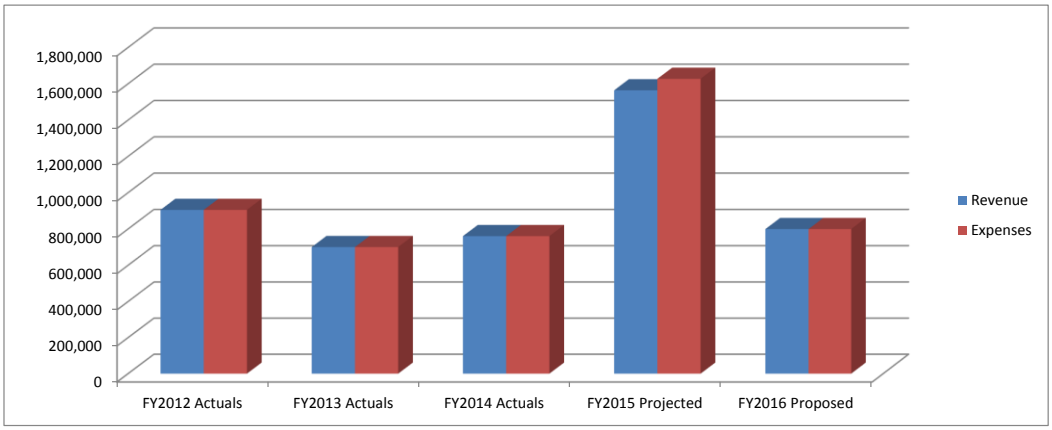
Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Other Salary	4,900	-	-	-	-	0.00%
Total Salaries	**4,900**	**-**	**-**	**-**	**-**	**0.00%**
Benefits	71	-	-	-	-	0.00%
Total Personnel	**4,971**	**-**	**-**	**-**	**-**	**0.00%**
Professional and Technical Services	21,835	21,275	38,754	27,777	25,260	-9.06%
Other Purchased Services	404	-	-	-	-	0.00%
Field Trips and Travel	23,077	22,845	21,315	22,286	21,250	-4.65%
Supplies and Materials	6,049	5,883	4,265	8,808	5,693	-35.37%
Other	1,382	907	3,515	4,011	2,639	-34.21%
Total Other Operating Expenses	**52,747**	**50,911**	**67,849**	**62,882**	**54,842**	**-12.79%**
TOTAL	**57,718**	**50,911**	**67,849**	**62,882**	**54,842**	**-12.79%**



Title III-A, Limited English Proficient

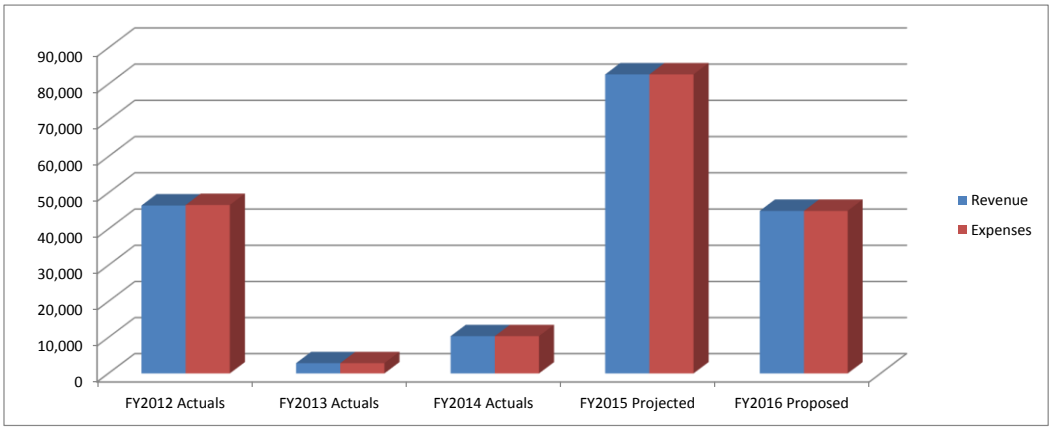
	Revenue	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	904,410	700,099	760,392	1,563,736	799,293	-48.89%
TOTAL FEDERAL SOURCES		**904,410**	**700,099**	**760,392**	**1,563,736**	**799,293**	-48.89%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	541	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**541**	**-**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**904,951**	**700,099**	**760,392**	**1,563,736**	**799,293**	**-95.64%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	241,009	246,438	261,712	285,755	274,019	0.00%
Other Salary	46,545	42,112	57,960	246,627	81,500	-66.95%
Total Salaries	**287,555**	**288,550**	**319,672**	**532,383**	**355,519**	**-33.22%**
Benefits	60,632	67,219	73,715	178,413	73,736	-58.67%
Total Personnel	**348,187**	**355,769**	**393,387**	**710,796**	**429,255**	**-39.61%**
Professional and Technical Services	40,296	77,984	99,364	145,111	37,000	-74.50%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	219	-	#DIV/0!
Other Purchased Services	2,079	1,243	1,606	1,820	1,500	0.00%
Equipment and Related	360,776	117,642	149,170	503,588	148,612	-70.49%
Field Trips and Travel	12,319	12,404	15,163	21,541	37,694	74.99%
Supplies and Materials	97,920	84,168	70,140	167,948	110,000	-34.50%
Other	43,375	50,889	31,561	75,943	35,232	-53.61%
Total Other Operating Expenses	**556,765**	**344,330**	**367,005**	**916,171**	**370,038**	**-59.61%**
TOTAL	**904,951**	**700,099**	**760,392**	**1,626,966**	**799,293**	**-50.87%**



Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	46,496	2,862	10,365	82,677	45,000	697.64%
TOTAL FEDERAL SOURCES		**46,496**	**2,862**	**10,365**	**82,677**	**45,000**	-45.57%
GRAND TOTAL		**46,496**	**2,862**	**10,365**	**82,677**	**45,000**	**-83.73%**

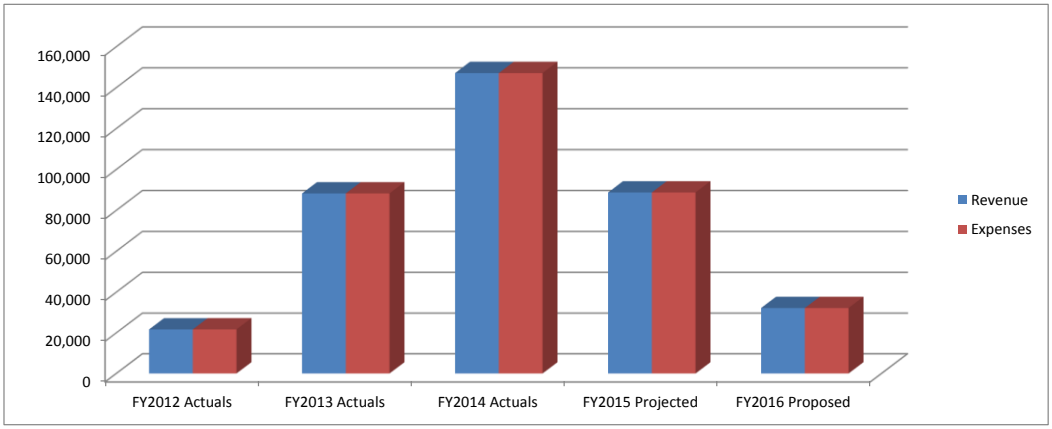
Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Other Salary	4,500	-	6,000	14,000	8,500	-39.29%
Total Salaries	**4,500**	**-**	**6,000**	**14,000**	**8,500**	**-39.29%**
Benefits	61	(5)	42	(0)	-	-100.00%
Total Personnel	**4,561**	**(5)**	**6,042**	**14,000**	**8,500**	**-39.28%**
Professional and Technical Services	419	419	100	10,100	5,100	-49.50%
Equipment and Related	-	-	-	2,000	1,000	-50.00%
Field Trips and Travel	709	-	256	16,982	6,600	-61.14%
Supplies and Materials	39,548	2,448	3,967	39,595	23,800	-39.89%
Other	1,393	-	-	-	-	0.00%
Total Other Operating Expenses	**42,069**	**2,866**	**4,323**	**68,677**	**36,500**	**-46.85%**
TOTAL	**46,630**	**2,862**	**10,365**	**82,677**	**45,000**	**-45.57%**



Broad Residency Grant

Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Local Taxes							
1995	OTHER LOCAL REVENUES	21,684	88,276	147,127	88,741	32,219	-39.68%
TOTAL LOCAL TAXES		**21,684**	**88,276**	**147,127**	**88,741**	**32,219**	-39.68%
GRAND TOTAL		**21,684**	**88,276**	**147,127**	**88,741**	**32,219**	**-175.43%**

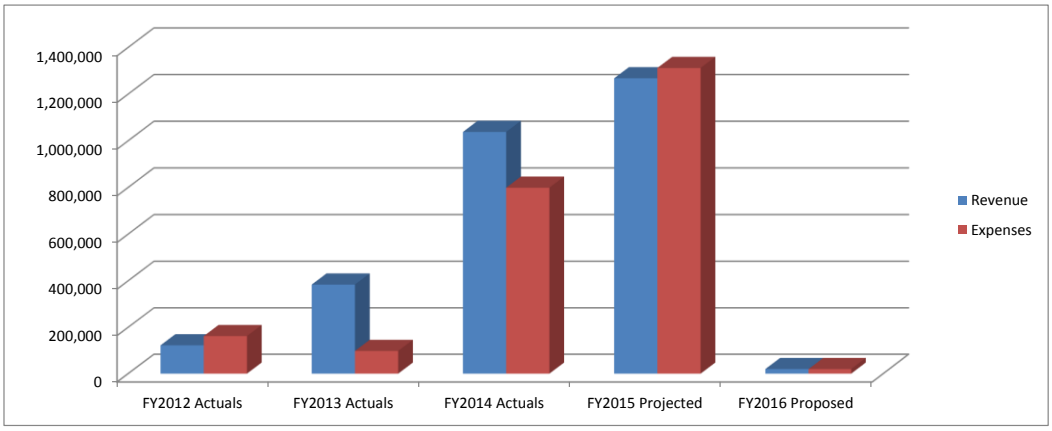
Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	21,685	87,550	147,127	88,741	32,066	0.00%
Total Salaries	**21,685**	**87,550**	**147,127**	**88,741**	**32,066**	**-63.87%**
Benefits	2	728	(2)	-	153	0.00%
Total Personnel	**21,686**	**88,278**	**147,126**	**88,741**	**32,219**	**-63.69%**
TOTAL	**21,686**	**88,278**	**147,126**	**88,741**	**32,219**	**-63.69%**



Belk Foundation, Fulton County Arts and Culture, Sports Champion

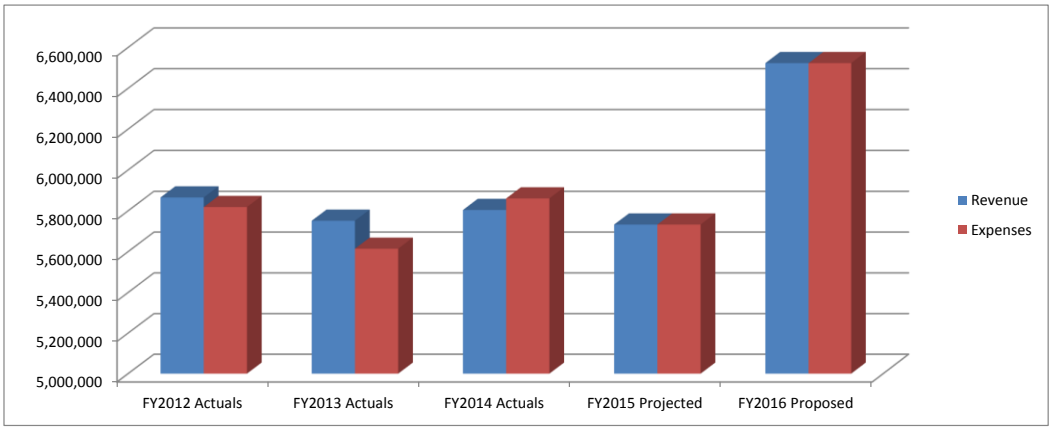
Revenue		FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Local Taxes							
1995	OTHER LOCAL REVENUES	101,811	383,789	1,037,889	1,267,697	20,000	22.14%
TOTAL LOCAL TAXES		**101,811**	**383,789**	**1,037,889**	**1,267,697**	**20,000**	22.14%
STATE SOURCES							
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION	20,400	-	-	-	-	0.00%
TOTAL STATE SOURCES		**20,400**	**-**	**-**	**-**	**-**	**0.00%**
GRAND TOTAL		**122,211**	**383,789**	**1,037,889**	**1,267,697**	**20,000**	**-6238.48%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	107,490	37,351	44,636	109,368	-	0.00%
Other Salary	-	-	98,302	11,945	-	-100.00%
Total Salaries	**107,490**	**37,351**	**142,937**	**121,313**	**-**	**-100.00%**
Benefits	14,244	7,385	12,213	43,512	-	-100.00%
Total Personnel	**121,734**	**44,736**	**155,150**	**164,825**	**-**	**-100.00%**
Professional and Technical Services	74	21,995	431,904	483,087	20,000	-95.86%
Other Purchased Services	-	-	-	1,000	-	0.00%
Property Services	39,798	-	-	-	-	0.00%
Equipment and Related	-	22,829	117,513	341,979	-	-100.00%
Field Trips and Travel	477	-	-	21,300	-	-100.00%
Supplies and Materials	-	3,296	92,022	298,798	-	-100.00%
Other	-	5,000	2,269	869	-	-100.00%
Total Other Operating Expenses	**40,349**	**53,120**	**643,708**	**1,147,033**	**20,000**	**-98.26%**
TOTAL	**162,083**	**97,855**	**798,858**	**1,311,858**	**20,000**	**-98.48%**



	Revenue	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
STATE SOURCES							
3400	GRANTS FROM PRE-K LOTTERY	5,862,901	5,751,275	5,668,971	5,732,530	6,523,319	1.12%
TOTAL STATE SOURCES		**5,862,901**	**5,751,275**	**5,668,971**	**5,732,530**	**6,523,319**	**1.12%**
FEDERAL SOURCES							
4521	Other Federal Grants Through the Georgia Department of Education - ARRA	2,400	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**2,400**	**-**	**-**	**-**	**-**	0.00%
OTHER FINANCING SOURCES							**0.00%**
5200	OPERATING TRANSFERS FROM OTHER FUNDS	-	-	134,926	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		**-**	**-**	**134,926**	**-**	**-**	**0.00%**
GRAND TOTAL		**5,865,301**	**5,751,275**	**5,803,897**	**5,732,530**	**6,523,319**	**12.12%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	3,606,117	3,771,058	3,983,723	3,808,355	4,336,114	0.00%
Other Salary	216,658	215,196	229,308	147,661	191,814	29.90%
Total Salaries	**3,822,775**	**3,986,254**	**4,213,030**	**3,956,016**	**4,527,928**	**14.46%**
Benefits	982,977	1,245,185	1,401,408	1,624,837	1,865,481	14.81%
Total Personnel	**4,805,752**	**5,231,440**	**5,614,438**	**5,580,853**	**6,393,409**	**14.56%**
Professional and Technical Services	29,720	32,805	5,260	2,980	1,500	-49.66%
Payment to 3rd Parties For Pers. Svcs.	24,000	101	-	-	-	0.00%
Other Purchased Services	92,239	3,234	2,806	3,500	3,500	0.00%
Equipment and Related	2,751	262,438	24,734	-	-	0.00%
Field Trips and Travel	81,273	87,634	100,193	17,279	8,700	-49.65%
Supplies and Materials	781,636	(5,545)	113,082	127,917	116,000	-9.32%
Other	807	2,025	-	-	210	0.00%
Total Other Operating Expenses	**1,012,427**	**382,692**	**246,075**	**151,677**	**129,910**	**-14.35%**
TOTAL	**5,818,179**	**5,614,132**	**5,860,513**	**5,732,530**	**6,523,319**	**13.79%**



Fulton County Schools

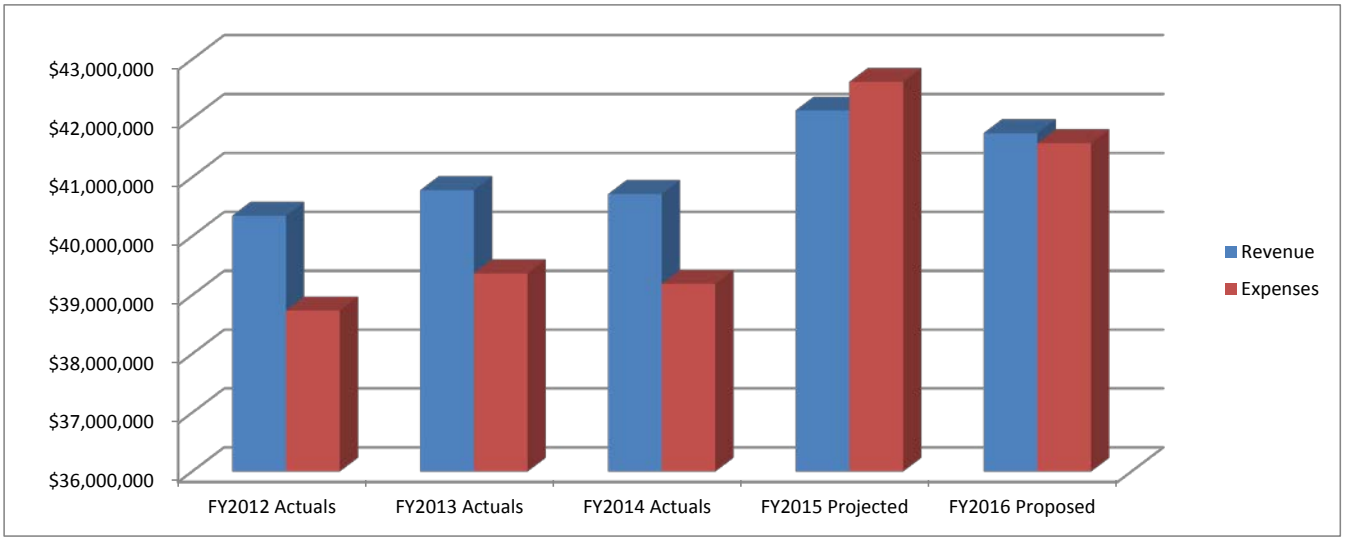
Where Students Come First

School Nutrition





SCHOOL NUTRITION



Program Description

Mission, Vision, Goals & Objectives

Our Mission
Providing safe, nutritious and customer-acceptable breakfasts, lunches and snacks to all students in support of student achievement.

Our Purpose
Is for all students to consume a safe and nutritious school breakfast and lunch in support of student health and achievement. The program ensures that the local school nutrition programs provide students, parents, teachers, and the community with a learning environment to promote good eating habits. The department is a leader in nutrition education.

Key department functions/services
Serve nutritious breakfast and lunch daily in all schools that meet the nutritional needs of students.
Stimulate student and adult meal participation through promotions and nutrition education.
Effectively communicate sound nutrition education with staff, parents, and the community.
Operate a self-sufficient, financially sound program.
Comply with federal, state, and local laws, rules, policies and procedures.

Staffing context
Our department consists of twenty-three central office staff persons and eight hundred local school staff persons.

SCHOOL NUTRITION

	Revenue	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Local Taxes							
1500	Investment Income	7,580	11,402	9,148	10,000	10,000	0.00%
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS	5,787,827	5,331,397	4,772,576	5,239,966	6,920,391	32.07%
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	8,919,091	9,098,946	9,089,529	7,672,648	4,604,677	-39.99%
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	362,593	330,562	283,407	306,965	334,912	9.10%
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS	387,908	442,027	473,858	514,622	503,577	-2.15%
1710	INVENTORY CONSUMPTION	-	-	-	-	-	0.00%
1932	SALE OF BUILDINGS	-	-	-	-	-	0.00%
1995	OTHER LOCAL REVENUES	-	-	4,391	-	-	0.00%
TOTAL LOCAL TAXES		**15,464,999**	**15,214,334**	**14,632,909**	**13,744,201**	**12,373,557**	**-9.97%**
STATE SOURCES							**0.00%**
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	880,758	867,106	853,093	857,035	851,846	-0.61%
TOTAL STATE SOURCES		**880,758**	**867,106**	**853,093**	**857,035**	**851,846**	**-0.61%**
FEDERAL SOURCES							**0.00%**
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)	15,978,416	16,805,658	16,583,661	18,341,635	19,730,665	7.57%
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	5,564,314	5,848,112	6,153,799	6,780,474	6,990,916	3.10%
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS	101,193	93,016	99,240	112,966	113,993	0.91%
4520	Other Federal Grants Through the Georgia Department of Education	14,056	-	-	-	-	0.00%
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES	2,345,174	1,951,110	2,389,698	2,298,411	1,687,145	-26.60%
TOTAL FEDERAL SOURCES		**24,003,153**	**24,697,896**	**25,226,398**	**27,533,486**	**28,522,719**	**3.59%**
GRAND TOTAL		**40,348,910**	**40,779,336**	**40,712,400**	**42,134,722**	**41,748,122**	**-0.92%**

Expenditures	FY2012 Actuals	FY2013 Actuals	FY2014 Actuals	FY2015 Projected	FY2016 Proposed	% Change FY2015 to FY2016
Salary	12,261,014	11,839,538	11,077,566	12,231,664	10,347,569	-15.40%
Other Salary	967,153	923,367	1,204,983	1,284,995	1,832,125	42.58%
Total Salaries	**13,228,166**	**12,762,905**	**12,282,548**	**13,516,659**	**12,179,694**	**-9.89%**
Benefits	5,210,225	5,881,162	6,147,653	6,408,924	5,362,812	-16.32%
Total Personnel	**18,438,391**	**18,644,067**	**18,430,201**	**19,925,583**	**17,542,506**	**-11.96%**
Professional and Technical Services	169,874	257,483	161,426	164,423	162,900	-0.93%
Payment to 3rd Parties For Pers. Svcs.	117,432	87,382	72,659	80,000	2,566,818	3108.52%
Utilities	-	-	-	-	-	0.00%
Other Purchased Services	8,170	7,669	10,132	9,000	9,000	0.00%
Property Services	12,626	14,530	11,603	43,235	25,500	-41.02%
Equipment and Related	406,160	459,606	463,946	1,082,029	536,875	-50.38%
Field Trips and Travel	41,812	31,788	34,501	39,700	39,700	0.00%
Supplies and Materials	17,734,898	18,048,741	18,728,212	19,886,007	19,308,129	-2.91%
Other	1,807,197	1,818,456	1,276,342	1,387,956	1,387,329	-0.05%
Total Other Operating Expenses	**20,298,169**	**20,725,654**	**20,758,821**	**22,692,350**	**24,036,251**	**5.92%**
TOTAL BUDGET	**38,736,561**	**39,369,721**	**39,189,022**	**42,617,933**	**41,578,757**	**-2.44%**

Fulton County Schools
Where Students Come First

School Nutrition Department

The Meadows Operation Center
5270 Northfield Boulevard, College Park GA 30349
(404)669-8960



Fulton County Schools

Where Students Come First

INFORMATIONAL SECTION FY2016





Fulton County Schools

Where Students Come First

Enrollment & Staffing Summary





Enrollment and Staffing Projections Methodology

The Operational Planning Department uses a modified cohort survival method to forecast future student enrollment. Firstly, 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 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 takes into account the in- and out-migration of students. For instance, some areas may see more ninth graders enrolling in school than last year's eighth graders and new housing development alone may predict.

For future kindergarten students, *birth factors* are determined based on current and historical trends.

Additional factors that go into the enrollment forecast for each school include special programs at the individual schools 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 thirteen 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 2014-15 enrollment count was 95,505. This count marks a growth of 410 students, the smallest growth the district has experience in over 20 years. 765 fewer students enrolled below the system's projected enrollment of 96,270. More detailed school-by-school analysis shows 52 of 92 schools (excluding charter and alternative schools) are within 97 % accuracy range and 76 schools within 95% accuracy range.



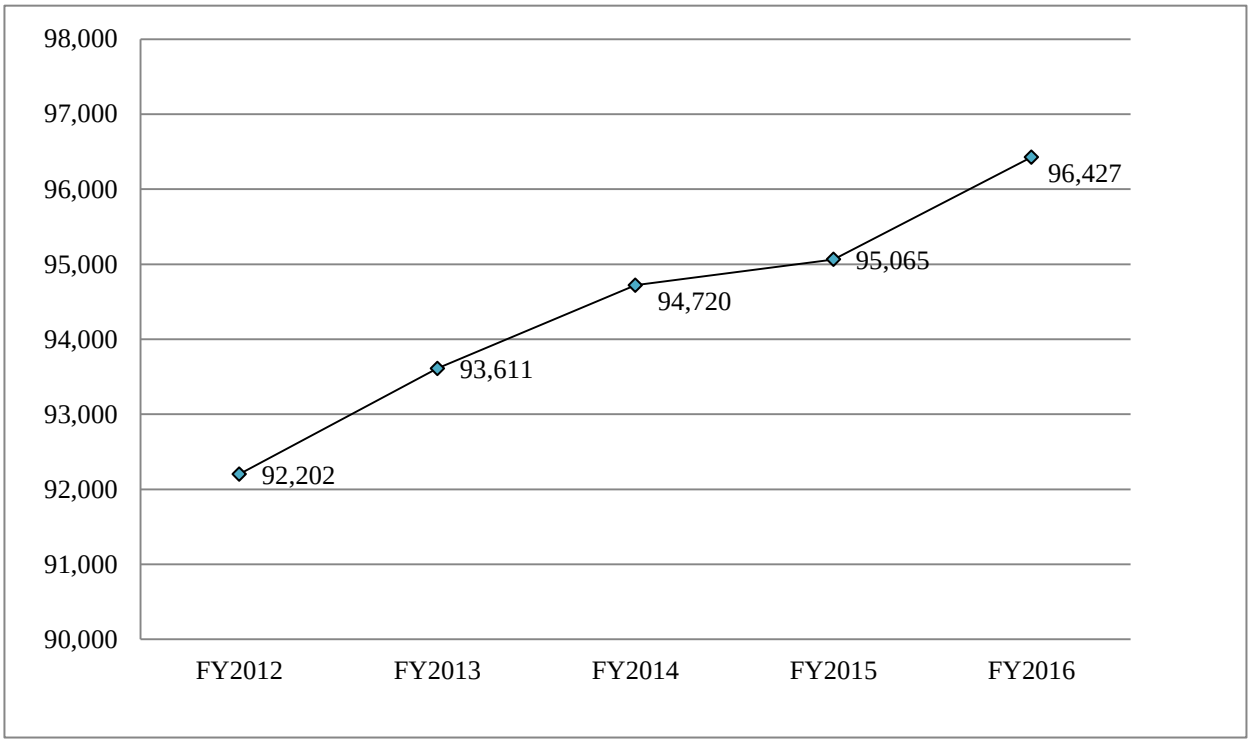


Fulton County Public Schools

5 Year Enrollment Summary

Total Enrollment

Site Name	FY12 10th Day	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 Forecast
Elementary Schools	41,811	41,888	42,958	42,593	43,674
Middle Schools	19,448	20,236	20,069	20,038	20,055
High Schools	26,932	27,772	27,769	28,210	29,079
Other Educational Programs	4,011	3,715	3,924	4,224	3,619
Total Enrollment	92,202	93,611	94,720	95,065	96,427



Fulton County Public Schools

5 Year Enrollment Summary

Elementary Schools

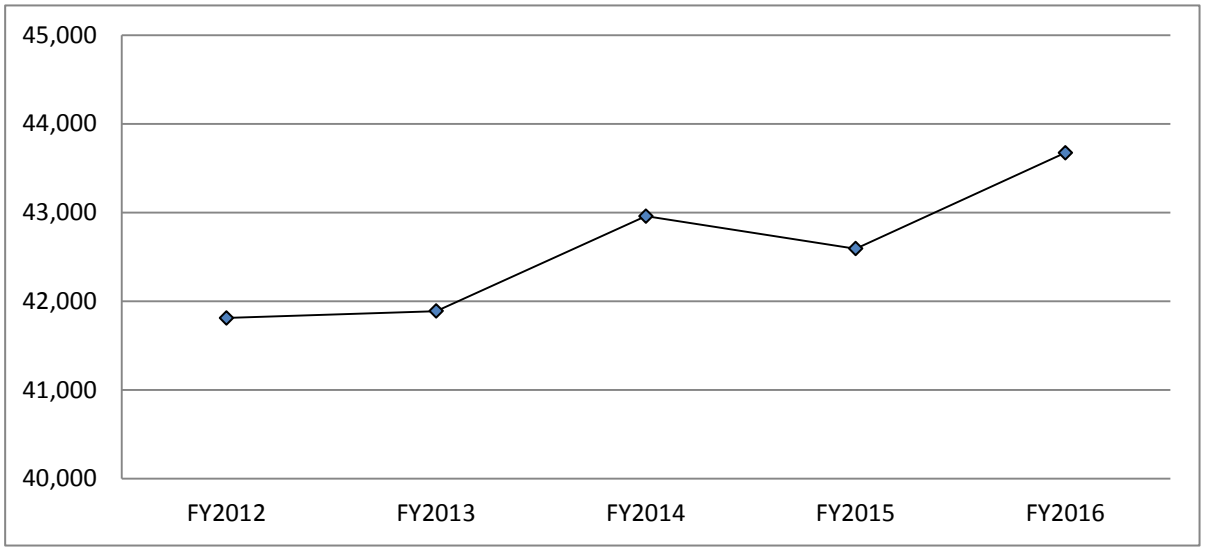
	FY12 10th Day	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 Forecast
Abbotts Hill Elementary	791	781	740	704	706
Alpharetta Elementary	652	631	579	571	590
Barnwell Elementary	789	818	803	800	806
Bethune Elementary	734	735	742	750	761
Brookview Elementary	447	433	500	530	583
Campbell Elementary	770	748	867	863	875
Cogburn Woods Elementary	927	909	907	912	956
College Park Elementary	0	0	0	0	728
Conley Hills Elementary	482	487	504	490	718
Crabapple Crossing Elementary	726	718	775	776	787
Creek View Elementary	978	993	975	957	966
Dolvin Elementary	902	886	894	867	872
Dunwoody Springs Elementary	726	746	703	664	656
Jackson, Esther Elementary	674	642	626	598	605
West, Evoline C. Elementary	725	712	783	817	823
Findley Oaks Elementary	693	688	724	664	631
Gullatt Elementary	464	477	470	497	498
Hapeville Elementary	631	615	695	701	747
Heards Ferry Elementary	603	648	676	690	720
Hembree Springs Elementary	774	766	805	821	905
Heritage Elementary	677	663	775	731	751
High Point Elementary	810	845	863	806	911
Hillside Elementary	697	704	692	673	677
Holmes, Hamilton Elementary	747	771	906	821	760
Lake Windward Elementary	822	783	740	682	679
Liberty Point Elementary	683	671	736	769	784
Nolan, Love T. Elementary	731	730	735	745	733
Manning Oaks Elementary	798	792	787	792	907
Medlock Bridge Elementary	673	680	636	667	700
Mimosa Elementary	1,062	1,070	1,095	1,103	1,140
Mount Olive Elementary	703	695	642	691	789
Mountain Park Elementary	848	848	840	838	842
New Prospect Elementary	564	564	571	502	505
Northwood Elementary	724	733	741	724	754
Oak Knoll Elementary	456	475	456	456	0
Ocee Elementary	761	747	794	785	809
Palmetto Elementary	530	542	565	538	567
Parklane Elementary	508	530	478	460	563
Randolph Elementary	633	602	630	633	639
Renaissance Elementary	740	763	795	765	782
River Evelementary Elementary	815	832	844	813	818
Roswell North Elementary	1,011	1,061	1,058	1,012	1,034
Lewis, S.L. Elementary	582	559	534	573	588
Lee, Seaborn Elementary	517	515	500	498	502
Shakerag Elementary	800	788	825	820	812

Fulton County Public Schools

5 Year Enrollment Summary

Elementary Schools

	FY12 10th Day	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 Forecast
Spalding Drive Ch Elementary	508	526	477	462	481
State Bridge Elementary	821	848	824	806	802
Stonewall Tell Elementary	906	912	1,051	1,123	1,171
Summit Hill Elementary	807	784	714	705	685
Sweet Apple Elementary	764	750	698	705	729
Tubman, Harriet Elementary	543	579	542	550	0
Wilson Creek Elementary	870	838	826	783	741
Woodland Charter Elementary	892	910	918	898	930
Oakley Elementary	714	677	790	804	825
Lake Forrest Elementary	827	881	928	977	998
Ison Springs Elementary	605	634	745	767	820
Birmingham Falls Elementary	711	698	752	724	720
Feldwood Elementary	639	648	812	843	889
Cliftondale Es	824	807	875	877	904
Total Elementary Schools	**41,811**	**41,888**	**42,958**	**42,593**	**43,674**

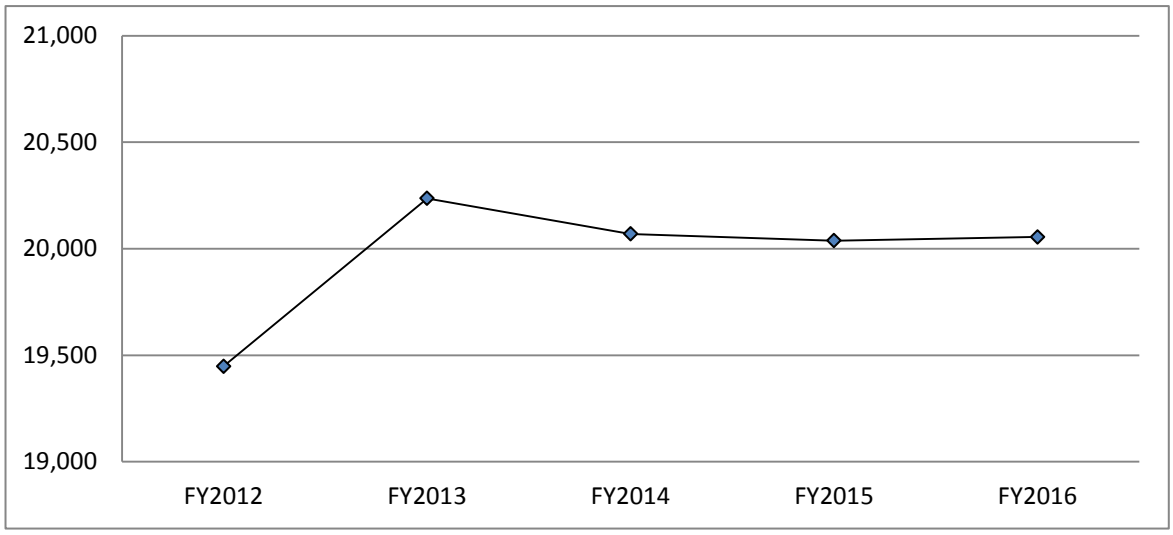


Fulton County Public Schools

5 Year Enrollment Summary

Middle Schools

	FY12 10th Day	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 Forecast
Autrey Mill Middle	1,360	1,376	1,378	1,375	1,411
Bear Creek Middle	1,080	1,043	948	949	1,053
Camp Creek Middle	751	711	688	715	605
Crabapple Middle	838	944	945	940	942
Elkins Pointe Middle	913	1,087	1,101	1,121	1,153
Haynes Bridge Middle	665	719	746	746	863
Holcomb Bridge Middle	723	778	817	825	769
Hopewell Middle	1,261	1,374	1,330	1,343	1,443
Mcnair Middle	734	720	800	814	809
Northwestern Middle	1,260	1,328	1,339	1,333	1,157
West, Paul D. Middle	768	770	735	713	873
Ridgeview Middle	909	929	1,083	1,095	1,241
River Trail Middle	1,506	1,509	1,439	1,397	1,101
Sandtown Middle	1,138	1,183	1,157	1,147	981
Sandy Springs Middle	886	908	869	918	916
Taylor Road Middle	955	1,113	1,023	1,044	1,398
Webb Bridge Middle	1,345	1,405	1,351	1,374	1,181
Woodland Middle	1,204	1,191	1,079	1,003	1,020
Renaissance Middle	1,152	1,148	1,241	1,186	1,139
Total Middle Schools	**19,448**	**20,236**	**20,069**	**20,038**	**20,055**

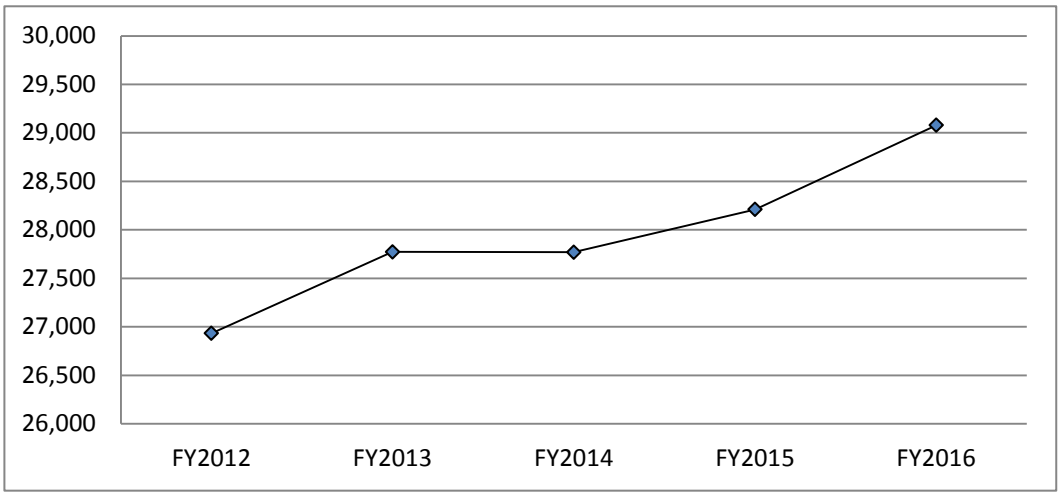


Fulton County Public Schools

5 Year Enrollment Summary

High Schools

	FY12 10th Day	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 Forecast
Alpharetta High	2,333	2,162	2,065	2,042	2,006
Banneker High	1,197	1,283	1,487	1,417	1,627
Centennial High	1,870	1,905	1,911	1,875	1,875
Chattahoochee High	1,864	1,948	1,853	1,869	2,001
Creekside High	1,370	1,513	1,402	1,603	1,813
Milton High	2,656	2,214	2,007	2,001	2,096
North Springs High	1,575	1,606	1,623	1,684	1,694
Northview High	1,823	1,829	1,901	1,911	1,916
Riverwood High	1,642	1,672	1,675	1,553	1,561
Roswell High	2,472	2,110	2,233	2,069	2,023
Tri-Cities High	1,863	1,868	1,668	1,691	1,725
Westlake High	1,884	1,970	1,864	2,020	1,895
Johns Creek High	1,849	1,925	1,973	2,013	2,052
Langston Hughes High	1,840	1,649	1,769	1,877	2,046
Cambridge High	0	1,061	1,538	1,785	1,949
Independence High	290	400	400	400	400
Mcclarin High	346	400	400	400	400
N.Crssrds/2Nd Chance	18	96	0	0	0
S.Crssrds/2Nd Chance	40	161	0	0	0
Total High Schools	**26,932**	**27,772**	**27,769**	**28,210**	**29,079**

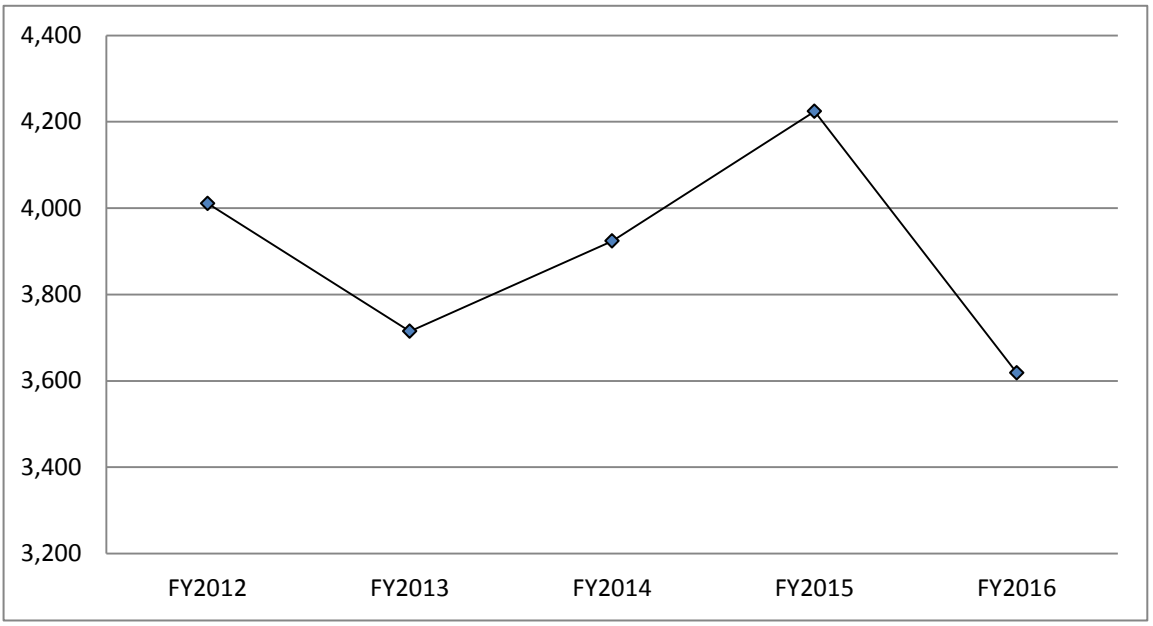


Fulton County Public Schools

5 Year Enrollment Summary

Other Educational Sites

	FY12 10th Day	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 Forecast
Amana Academy Charter Elementary	534	561	718	703	703
Kipp Academy Charter Middle	322	324	335	336	340
Fulton Science Charter Middle	510	0	0	0	0
Hapeville Charter Middle	570	551	563	526	549
Fulton Science Academy HS	285	214	171	271	0
Fulton Sunshine Academy	549	545	570	566	0
Main Street Charter	711	824	867	843	869
Hapeville Charter HS Career Academy	530	696	700	715	693
Chattahoochee Hills Charter ES	0	0	0	264	345
Latin Academy ES	0	0	0	0	60
Latin Academy Prep MS	0	0	0	0	60
Total Other Educational Sites	**4,011**	**3,715**	**3,924**	**4,224**	**3,619**



Fulton County Schools

Where Students Come First

Additional Department Data





Division Summary

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. The budget incorporates the priorities of the many diverse constituents of the school system, provides enhancements to funding for our educational program, and maintains adequate reserves for the system as we look ahead to the new challenges.
The most notable priority for FY2016, as can be seen in the alignment of our resources, is teacher compensation. As part of the 2015-16 budget, Superintendent Avossa is recommending to the Board that the budget include not only a percentage salary increase for employees, but a STEP increase as well. Fulton County Schools is considering a bold approach to increasing employee salaries so that we may be competitive with neighboring districts.

Over the next several years the District anticipates modest economic recovery in local real estate translating into improved property tax revenues. As we continue to see the increasing return of revenue, the challenge becomes how to strategically and deliberately add back programs and target the additional funds to our district Strategic Initiatives. Employee compensation remains a top priority for our district and this will be the fifth budget in a row where there has been additional compensation for employees – whether as a onetime payment or salary increase. Fulton County Schools is proposing a budget where budgeted appropriations exceed budgeted revenue in a concerted effort to bring the fund balance back in line with Board policy.
Ongoing budget challenges include:
1. Competitive Wages
2. Enrollment Growth
3. Rising Health Insurance Cost
4. Digest Exemptions and Appeals
5. Legislation
6. Teacher Retirement System Rate Increase
7. Strategically Recovering From Past Cuts

Category	Total Existing Positions	Total New Position Requests	Total Onetime*	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Schools	9,042.52	100.64	$ 12,210,708	$ 697,397,964	$ 709,608,672	$ 693,546,302	2.32%
Admin Services	27.00	2.49	$ 191,433	$ 3,135,441	$ 3,326,874	$ 3,255,516	2.19%
Academics	124.69	3.60	$ 2,759,692	$ 34,395,052	$ 37,154,744	$ 36,345,942	2.23%
Strategy and Innovation	28.00	(0.50)	$ 455,840	$ 3,933,564	$ 4,389,404	$ 5,225,668	-16.00%
Operations	1,156.67	7.70	$ 8,180,498	$ 92,175,515	$ 100,356,013	$ 105,227,293	-4.63%
Information Technology	64.00	106.97	$ 1,090,220	$ 20,307,394	$ 21,397,614	$ 19,350,165	10.58%
Talent	56.50	(2.50)	$ 142,355	$ 6,851,228	$ 6,993,583	$ 7,391,399	-5.38%
Financial Services	94.75	(5.00)	$ 445,250	$ 7,797,316	$ 8,242,566	$ 10,760,601	-23.40%
Districtwide	-	-	$ -	$ 29,344,422	$ 29,344,422	$ 34,770,624	-15.61%
Grand Total	**10,594.13**	**213.40**	**$ 25,475,996**	**$ 895,337,897**	**$ 920,813,893**	**$ 915,873,511**	**0.54%**

*School positions based on original earnings for both FY2015 and FY2016.

FY2016 Division Detail
General Fund

Schools
Summary

Level	FY2015 Total Budget	FY2016 Total Budget	Total Budget Difference	Enr. Change
Elementary	$ 305,384,640	$ 299,281,563	$ (6,103,077)	1,081
Middle	$ 145,568,436	$ 145,156,352	$ (412,084)	17
High	$ 184,635,479	$ 188,597,841	$ 3,962,362	869
Other	$ 26,190,451	$ 46,555,285	$ 20,364,835	-
Charters	$ 31,767,296	$ 30,017,631	$ (1,749,665)	(605)
Total	**$ 693,546,302**	**$ 709,608,672**	**$ 16,062,370**	**1,362**

Major adjustments to school allocations include removing all School Tech Specialists and Speech positions from the schools budgets and housing them in a central location for FY16. The additional $71 per pupil that was a onetime expenditure for FY15 is not included in the FY16 budget. The FY15 total budget column includes carryover and carryforward that are not reflected in the FY16 total budget column. Other adjustments impacting schools include the addition of 10 contract days for data clerks, five contract days for assistant principals, paraprofessionals, clinic aides, parent liaisons, and bilingual liaisons and adding back one additional school day to the school calendar. The Instructional Reserve is categorized as onetime for FY2016.

School Name	FY2015 Total Budget	FY2016 Total Budget	Total Budget Difference	Enr. Change
ABBOTTS HILL ES	$ 5,080,221	$ 4,735,744	$ (344,478)	2
ALPHARETTA ES	$ 5,591,629	$ 4,974,438	$ (617,192)	19
BARNWELL ES	$ 5,279,433	$ 5,126,711	$ (152,722)	6
BETHUNE ES	$ 4,596,422	$ 5,038,195	$ 441,773	11
BIRMINGHAM FALLS ES	$ 5,063,431	$ 4,955,203	$ (108,228)	(4)
BROOKVIEW ES	$ 3,680,461	$ 3,782,607	$ 102,146	53
CAMPBELL ES	$ 6,422,555	$ 6,436,551	$ 13,996	12
CLIFTONDALE ES	$ 5,368,622	$ 5,389,391	$ 20,769	27
COGBURN WOODS ES	$ 5,775,338	$ 5,769,730	$ (5,607)	44
COLLEGE PARK ES	$ -	$ 4,966,177	$ 4,966,177	728
CONLEY HILLS ES	$ 4,060,368	$ 5,155,457	$ 1,095,089	228
CRABAPPLE CROSSING ES	$ 4,815,745	$ 5,000,076	$ 184,331	11
CREEK VIEW ES	$ 6,005,099	$ 6,034,740	$ 29,642	9
DOLVIN ES	$ 5,551,451	$ 5,749,700	$ 198,249	5
DUNWOODY SPRINGS ES	$ 5,301,217	$ 4,988,284	$ (312,933)	(8)
FELDWOOD ES	$ 5,648,511	$ 5,933,825	$ 285,314	46
FINDLEY OAKS ES	$ 4,770,428	$ 4,548,526	$ (221,902)	(33)
GULLATT ES	$ 3,549,504	$ 3,679,037	$ 129,533	1
HAPEVILLE ES	$ 5,264,988	$ 5,146,962	$ (118,026)	46
HEARDS FERRY ES	$ 4,789,805	$ 5,083,576	$ 293,771	30
HEMBREE SPRINGS ES	$ 6,366,092	$ 6,091,219	$ (274,873)	84
HERITAGE ES	$ 5,452,454	$ 5,340,383	$ (112,071)	20
HIGH POINT ES	$ 6,060,969	$ 6,030,687	$ (30,282)	105
HILLSIDE ES	$ 5,733,643	$ 5,540,664	$ (192,979)	4
HOLMES, HAMILTON ES	$ 5,949,682	$ 5,138,367	$ (811,315)	(61)
ISON SPRINGS ES	$ 5,569,134	$ 5,631,981	$ 62,847	53
JACKSON, ESTHER ES	$ 5,020,907	$ 4,849,546	$ (171,361)	7
LAKE FOREST ES	$ 7,538,555	$ 7,417,838	$ (120,717)	21
LAKE WINDWARD ES	$ 5,755,899	$ 5,194,812	$ (561,088)	(3)
LEE, SEABORN ES	$ 3,626,190	$ 3,649,909	$ 23,719	4
LIBERTY POINT ES	$ 5,574,500	$ 5,394,459	$ (180,041)	15
MANNING OAKS ES	$ 5,542,272	$ 5,931,646	$ 389,374	115
MEDLOCK BRIDGE ES	$ 5,011,151	$ 4,930,442	$ (80,709)	33
MIMOSA ES	$ 9,008,486	$ 8,549,643	$ (458,844)	37
MOUNT OLIVE ES	$ 5,080,249	$ 5,382,134	$ 301,885	98
MOUNTAIN PARK ES	$ 5,970,971	$ 5,667,192	$ (303,779)	4
NEW PROSPECT ES	$ 4,653,310	$ 4,095,994	$ (557,316)	3
NOLAN, LOVE T. ES	$ 4,945,269	$ 4,679,535	$ (265,734)	(12)
NORTHWOOD ES	$ 5,368,485	$ 5,195,576	$ (172,908)	30
OAK KNOLL ES	$ 3,726,154	$ -	$ (3,726,154)	(456)
OAKLEY ES	$ 5,490,233	$ 5,462,796	$ (27,438)	21
OCEE ES	$ 5,361,144	$ 5,306,140	$ (55,004)	24
PALMETTO ES	$ 4,271,569	$ 4,310,390	$ 38,821	29
PARKLANE ES	$ 3,728,507	$ 4,243,631	$ 515,125	103
RANDOLPH ES	$ 4,185,035	$ 4,232,182	$ 47,147	6
RENAISSANCE ES	$ 5,155,447	$ 5,125,074	$ (30,373)	17

FY2016 Division Detail
General Fund

School Name	FY2015 Total Budget	FY2016 Total Budget	Total Budget Difference	Enr. Change
RIVER EVES ES	$ 5,982,440	$ 5,652,731	$ (329,708)	5
ROSWELL NORTH ES	$ 6,820,278	$ 6,613,358	$ (206,920)	22
S. L. LEWIS ES	$ 4,141,053	$ 4,147,865	$ 6,812	15
SHAKERAG ES	$ 5,109,241	$ 4,831,835	$ (277,406)	(8)
SPALDING DRIVE CH. ES	$ 3,513,837	$ 3,781,723	$ 267,887	19
STATE BRIDGE ES	$ 4,904,403	$ 4,790,894	$ (113,509)	(4)
STONEWALL TELL ES	$ 6,885,197	$ 6,739,759	$ (145,438)	48
SUMMIT HILL ES	$ 4,641,778	$ 4,450,588	$ (191,190)	(20)
SWEET APPLE ES	$ 5,361,973	$ 5,309,514	$ (52,459)	24
TUBMAN, HARRIET ES	$ 3,998,086	$ -	$ (3,998,086)	(550)
WEST, EVOLINE C. ES	$ 5,280,791	$ 5,373,779	$ 92,989	6
WILSON CREEK ES	$ 5,045,388	$ 5,076,966	$ 31,577	(42)
WOODLAND CHARTER ES	$ 6,938,638	$ 6,625,381	$ (313,257)	32
AUTREY MILL MS	$ 9,288,133	$ 9,394,199	$ 106,066	36
BEAR CREEK MS	$ 6,791,857	$ 7,269,356	$ 477,499	104
CAMP CREEK MS	$ 6,223,553	$ 5,424,819	$ (798,734)	(110)
CRABAPPLE MS	$ 6,554,244	$ 6,757,529	$ 203,285	2
ELKINS POINTE MS	$ 8,912,665	$ 8,848,405	$ (64,260)	32
HAYNES BRIDGE MS	$ 6,393,254	$ 6,856,933	$ 463,680	117
HOLCOMB BRIDGE MS	$ 6,953,388	$ 6,884,882	$ (68,505)	(56)
HOPEWELL MS	$ 8,998,609	$ 9,604,870	$ 606,261	100
MCNAIR MS	$ 6,261,273	$ 6,377,255	$ 115,983	(5)
NORTHWESTERN MS	$ 8,680,800	$ 8,325,283	$ (355,517)	(176)
RENAISSANCE MS	$ 8,021,002	$ 7,690,268	$ (330,734)	(47)
RIDGEVIEW MS	$ 8,191,513	$ 8,637,255	$ 445,742	146
RIVER TRAIL MS	$ 9,163,054	$ 7,896,831	$ (1,266,223)	(296)
SANDTOWN MS	$ 8,080,817	$ 6,834,363	$ (1,246,455)	(166)
SANDY SPRINGS MS	$ 6,752,004	$ 6,992,757	$ 240,753	(2)
TAYLOR ROAD MS	$ 7,409,075	$ 8,959,452	$ 1,550,377	354
WEBB BRIDGE MS	$ 8,866,134	$ 8,248,396	$ (617,738)	(193)
WEST, PAUL D. MS	$ 6,288,421	$ 6,771,232	$ 482,811	160
WOODLAND MS	$ 7,738,641	$ 7,382,266	$ (356,375)	17
ALPHARETTA HS	$ 13,255,002	$ 12,441,346	$ (813,656)	(36)
BANNEKER HS	$ 11,892,319	$ 12,563,670	$ 671,351	210
CAMBRIDGE HS	$ 10,259,888	$ 11,615,304	$ 1,355,416	164
CENTENNIAL HS	$ 13,522,042	$ 13,408,674	$ (113,368)	-
CHATTAHOOCHEE HS	$ 11,246,387	$ 12,371,008	$ 1,124,621	132
CREEKSIDE HS	$ 10,334,502	$ 11,506,250	$ 1,171,748	210
INDEPENDENCE HS	$ 3,340,072	$ 3,190,643	$ (149,429)	-
JOHNS CREEK HS	$ 11,687,090	$ 11,766,648	$ 79,559	39
LANGSTON HUGHES HS	$ 11,726,883	$ 12,936,051	$ 1,209,168	169
MCCLARIN HS	$ 3,161,079	$ 2,962,841	$ (198,239)	-
MILTON HS	$ 11,949,328	$ 12,289,920	$ 340,592	95
NORTH METRO	$ 35,442	$ -	$ (35,442)	-
NORTH SPRINGS HS	$ 11,269,606	$ 11,191,734	$ (77,872)	10
NORTHVIEW HS	$ 11,243,984	$ 11,241,022	$ (2,962)	5
RIVERWOOD HS	$ 10,759,620	$ 10,610,926	$ (148,694)	8
ROSWELL HS	$ 13,441,822	$ 13,109,038	$ (332,784)	(46)
SOUTH METRO	$ 452,487	$ 400,330	$ (52,157)	-
TRI-CITIES HS	$ 12,233,719	$ 13,016,452	$ 782,733	34
WESTLAKE HS	$ 12,824,208	$ 11,975,985	$ (848,223)	(125)
ES HOLDING	$ 605,888	$ 1,630,488	$ 1,024,600	-
MS HOLDING	$ 424,524	$ 564,413	$ 139,889	-
HS HOLDING	$ 6,042,206	$ 9,834,051	$ 3,791,845	-
GA BAPTIST ES	$ 362,241	$ -	$ (362,241)	-
FLAT SHOALS CENTER	$ 15,105,531	$ 29,701,215	$ 14,595,684	-
MILTON CENTER	$ 78,632	$ -	$ (78,632)	-
N.CRSSRDS/2ND CHANCE	$ 2,050,000	$ 2,000,000	$ (50,000)	-
S. CRSSRDS/2ND CHANCE	$ -	$ -	$ -	-
OLD WESTLAKE	$ 54,927	$ 92,457	$ 37,530	-
VIRTUAL CAMPUS	$ 1,466,502	$ 2,732,661	$ 1,266,159	-

*Positions based on original earnings for both FY2015 and FY2016.

FY2016 Division Detail
General Fund

Administrative Services

Total Existing Positions	**27.00**
Total New Position Requests	**2.49**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ 19,652	$ 1,950,786	$ 1,970,438	$ 1,927,679	2%
Benefits	$ 10,838	$ 525,150	$ 535,988	$ 475,899	13%
Other Salary	$ -	$ 18,600	$ 18,600	$ 7,328	154%
Professional and Technical Services	$ 60,000	$ 358,000	$ 418,000	$ 441,582	-5%
Other Purchased Services	$ 3,500	$ 72,310	$ 75,810	$ 76,260	-1%
Supplies and Materials	$ 44,325	$ 22,600	$ 66,925	$ 64,825	3%
Equipment and Related	$ 31,518	$ 600	$ 32,118	$ 41,160	-22%
Field Trips and Travel	$ 9,100	$ 52,076	$ 61,176	$ 54,702	12%
Property Services	$ -	$ 18,015	$ 18,015	$ 24,117	-25%
Other	$ 2,500	$ 117,305	$ 119,805	$ 118,763	1%
Payment to 3rd Parties For Pers. Svcs.	$ 10,000	$ -	$ 10,000	$ 23,200	-57%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 191,433**	**$ 3,135,441**	**$ 3,326,874**	**$ 3,255,516**	**2%**

Notable One Time Comments	
Supt	Discretionary funds
Communications	Districtwide events that promotes collaboration and share information
Brdcst & Video Tech	Contracted services with the broadcast/video department; including audio visual for events, streaming, and video on-demand services

New Position Comments	
Communications	+1.0 Communications Manager (previously partially Broad funded); 1.0 Prof. Asst. reallocated from Financial Services
Superintendent	+.49 Professional Assistant (position cost is onetime)

FY2016 Division Detail
General Fund

Academics

Total Existing Positions **124.69**
Total New Position Requests **3.60**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ -	$ 9,912,421	$ 9,912,421	$ 9,414,236	5%
Benefits	$ -	$ 2,615,085	$ 2,615,085	$ 2,457,226	6%
Other Salary	$ 150,000	$ 3,428,208	$ 3,578,208	$ 4,021,733	-11%
Professional and Technical Services	$ 1,215,380	$ 3,172,947	$ 4,388,327	$ 3,875,765	13%
Other Purchased Services	$ -	$ 270,014	$ 270,014	$ 267,580	1%
Supplies and Materials	$ 303,012	$ 4,996,149	$ 5,299,161	$ 5,351,231	-1%
Equipment and Related	$ 895,000	$ 2,703,626	$ 3,598,626	$ 3,642,307	-1%
Field Trips and Travel	$ 106,000	$ 1,451,741	$ 1,557,741	$ 1,312,390	19%
Property Services	$ -	$ 576,126	$ 576,126	$ 329,503	75%
Other	$ -	$ 412,235	$ 412,235	$ 490,556	-16%
Payment to 3rd Parties For Pers. Svcs.	$ 90,300	$ -	$ 90,300	$ 438,702	-79%
Textbooks	$ -	$ 4,856,500	$ 4,856,500	$ 4,744,712	2%
Grand Total	**$ 2,759,692**	**$ 34,395,052**	**$ 37,154,744**	**$ 36,345,942**	**2%**

Notable One Time Comments	
Academics	Fulton Connect, Teach-To-One, Tool for Area Sups, Training for additional reviewers
Achievement Zone	Contracted services for professional development of achievement zone schools staff, Transportation to and from Woodland MS and McNair MS to McClarin for Success on Main students, Discretionary Funds
Health and PE	District-wide teacher resource for all middle school physical education programs; Middle school extramural awards, trophies, and certificates
Youth in Transition	Increase to pilot adding 5 hours per week to the tutor coordinator
Guidance/Counseling	Program materials, implementation of personal/social programming in our high schools, middle schools, and elementary schools
Instr. Support Services	Discretionary funds and equipment
Inst Tech/Media Services	KSU Personalized Learning Coaches, Develop Evaluation Plan for Marketplace, Vanguard, and Fulton Virtual
JROTC	Training Materials
Pre-K Remedial Support	Training to pay consultants for EIP and Remedial Teachers in Reading or Math Strategies
Learning and Teaching	Additional Pay for teachers to develop model units and lessons in FultonConnect and Safari Montage, parent communication tools, updated devices for for existing Learning and Teaching staff
Student Discipline	Representation during disciplinary hearings in South County, $1,000 per trained PBIS school to assist with implementation materials, supplies and acknowledgements/incentive
Stem	Remap K-8 mathematics curriculum, Science Fair judge honoraria, math competition judge honoraria, materials for math tournament tests
Textbooks	Substitute days for the Fulton Instructional Resource Review Committee for Science resources and annual new textbook coordinator training
Various	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

New Position Comments	
Advance Studies	Move: 1.0 Coordinator from Learning and Teaching
Assessment	+1.0 Coordinator
Humanities	+1.0 Program Specialist
Instr. Tech/Media Services	+1.0 Program Specialist; Upgrade: 1.0 Coordinator 31 to 32
Youth in transition	+.10 Homeless Liaison
Student Learning Objectives	Move: 2.0 Program Managers from Strategy and Innovation
Custodial Support Jo Wells	-3.0 Custodians due to building consolidation
Learning and Teaching	+1.0 Director for Humanities; Reallocation of 1.0 Coordinator to Advance Studies; Reallocation 1.0 Program Admin from RTI
Pre-K Remedial Support	+.50 Professional Asst form Pre-K Grant

FY2016 Division Detail
General Fund

Strategy and Innovation

Total Existing Positions **28.00**
Total New Position Requests **(0.50)**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ 72,186	$ 2,041,340	$ 2,113,526	$ 2,252,990	-6%
Benefits	$ 11,316	$ 528,704	$ 540,021	$ 554,428	-3%
Other Salary	$ -	$ -	$ -	$ 162,562	-100%
Professional and Technical Services	$ 285,338	$ 946,067	$ 1,231,405	$ 1,916,315	-36%
Other Purchased Services	$ 3,000	$ 23,521	$ 26,521	$ 24,596	8%
Supplies and Materials	$ 8,500	$ 34,557	$ 43,057	$ 70,892	-39%
Equipment and Related	$ 72,000	$ 5,700	$ 77,700	$ 74,698	4%
Field Trips and Travel	$ 3,500	$ 36,725	$ 40,225	$ 37,258	8%
Property Services	$ -	$ -	$ -	$ 7,500	-100%
Other	$ -	$ 316,950	$ 316,950	$ 124,430	155%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ -	0%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 455,840**	**$ 3,933,564**	**$ 4,389,404**	**$ 5,225,668**	**-16%**

Notable One Time Comments	
Accountability	Supplies
Data Utilization	FultonConnect training, contracted services, and license fees
Program Evaluation	Contracted services and professional development
School Flex Governance	Governance training support, background check fees, and elections web hosting
Strategy And Innovation	Consulting fees and equipment replacement
Various	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

New Position Comments	
Accountability	Moves: -1.0 Director and -1.5 Analyst moving to Program Evaluation, +.5 from S&I and +.5 from Charter for Continuous Improvement. New: +.6 Teacher Champion (position cost in onetime)
Charter Schools	Reallocation of .5 Coordinator to Accountability
Data Utilization	+.4 Teacher Champion (position cost is onetime)
Program Evaluation	Moves: 1.0 Director and 1.5 Analyst moving from Accountability, +.5 Analyst from Talent
School Flex Governance	Upgrade: -1.0 Facilitator, +1.0 Program Manager
Student Learning Objectives	Moved 2.0 Program Managers to Academics
Strategy And Innovation	Reallocation of .5 Coordinator to Accountability

FY2016 Division Detail
General Fund

Operations

Total Existing Positions **1,156.67**
Total New Position Requests **7.70**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ -	$ 31,270,343	$ 31,270,343	$ 31,358,547	0%
Benefits	$ 2,758,333	$ 11,899,100	$ 14,657,433	$ 21,203,038	-31%
Other Salary	$ 30,000	$ 7,121,069	$ 7,151,069	$ 5,545,823	29%
Professional and Technical Services	$ 37,500	$ 847,915	$ 885,415	$ 746,583	19%
Other Purchased Services	$ 661,000	$ 747,600	$ 1,408,600	$ 1,971,597	-29%
Supplies and Materials	$ 255,800	$ 382,890	$ 638,690	$ 572,890	11%
Equipment and Related	$ 3,722,382	$ 1,321,210	$ 5,043,592	$ 4,083,299	24%
Field Trips and Travel	$ 19,100	$ 117,400	$ 136,500	$ 136,640	0%
Property Services	$ -	$ 14,646,728	$ 14,646,728	$ 15,823,215	-7%
Other	$ -	$ 36,680	$ 36,680	$ 33,140	11%
Payment to 3rd Parties For Pers. Svcs.	$ 696,383	$ 75,933	$ 772,316	$ 761,765	1%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ 23,708,646	$ 23,708,646	$ 22,990,757	3%
Grand Total	**$ 8,180,498**	**$ 92,175,515**	**$ 100,356,013**	**$ 105,227,293**	**-5%**

Notable One Time Comments	
Campus Police	Replacement items, costs associated with the purchase of Media Sonar equipment, and temporary clerical
Facilities Services	Certification and registration fees; out of system travel
Maintenance	Replacement and/or repair of equipment; maintenance, upgrades and repairs of intrusion alarm systems and surveillance camera system; reinvestment in infrastructure items
Operational Planning	Honorarium for redistricting meetings; Out of system travel
Portables	Installation and removal of portable classroom buildings, lease payments
Risk Management	Workers comp estimated settlements portion of the budget
Safety and Security	Contracted services, supplemental lighting, equipment, technology upgrades
Various	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

New Position Comments	
Campus Police	+1.0 SRO (new admin building) and 2.0 CSA's (new PL Centers)
Health Services	+1.0 Audiologist
Operations	+1.0 Director (previously partially Broad funded) and .70 Director (.3 in SPLOST)
Transportation	+4.0 Electronic Technicians, -7.0 Bus Drivers
Building Manager	+5.0 Building Custodians reallocated due to building consolidation

FY2016 Division Detail
General Fund

Financial Services

Total Existing Positions **94.75**
Total New Position Requests **(5.00)**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ -	$ 5,264,480	$ 5,264,480	$ 5,457,764	-4%
Benefits	$ -	$ 1,320,383	$ 1,320,383	$ 1,718,234	-23%
Other Salary	$ -	$ 99,235	$ 99,235	$ 113,153	-12%
Professional and Technical Services	$ 200,000	$ 147,000	$ 347,000	$ 1,318,313	-74%
Other Purchased Services	$ -	$ 133,300	$ 133,300	$ 120,620	11%
Supplies and Materials	$ 800	$ 351,475	$ 352,275	$ 337,295	4%
Equipment and Related	$ 84,450	$ 134,500	$ 218,950	$ 1,173,046	-81%
Field Trips and Travel	$ 10,000	$ 51,534	$ 61,534	$ 66,740	-8%
Property Services	$ -	$ 209,975	$ 209,975	$ 235,986	-11%
Other	$ 35,000	$ 85,435	$ 120,435	$ 86,184	40%
Payment to 3rd Parties For Pers. Svcs.	$ 115,000	$ -	$ 115,000	$ 133,265	-14%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 445,250**	**$ 7,797,316**	**$ 8,242,566**	**$ 10,760,601**	**-23%**

Notable One Time Comments	
Accounting Services	Publications
Financial Services	Contracted services to provide back fill during critical periods, equipment replacement for financial services, accommodate District wide fiscal needs
Warehouse Operations	Transition of paper process into digital process using a Warehouse Management System, temporary employees to support the renovation and construction of summer schedule
Various Departments	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

New Position Comments	
Budget Services	Upgrade 1.0 Analyst to 1.0 Manager
Contracting/Purchasing	+1.0 Buyer, -2.0 Professional Assistants
Cust Support- Central Office	Reallocation 4.0 custodians and 1.0 Prof. Asst. due to Building Consolidation
Payroll and Employee Benefits	Upgrade 1.0 AP Systems Analyst to 1.0 Coordinator
Printing Services	+1.0 Printer

FY2016 Division Detail
General Fund

Information Technology

Total Existing Positions **64.00**
Total New Position Requests **106.97**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ -	$ 8,387,175	$ 8,387,175	$ 4,695,485	79%
Benefits	$ -	$ 4,196,464	$ 4,196,464	$ 1,273,050	230%
Other Salary	$ 400,000	$ 3,000	$ 403,000	$ 11,388	3439%
Professional and Technical Services	$ 85,000	$ 3,112,920	$ 3,197,920	$ 5,911,799	-46%
Other Purchased Services	$ -	$ 118,030	$ 118,030	$ 42,589	177%
Supplies and Materials	$ 2,250	$ 38,100	$ 40,350	$ 52,187	-23%
Equipment and Related	$ 162,170	$ 2,532,670	$ 2,694,840	$ 3,001,250	-10%
Field Trips and Travel	$ 91,000	$ 45,450	$ 136,450	$ 97,298	40%
Property Services	$ -	$ 814,216	$ 814,216	$ 1,077,423	-24%
Other	$ -	$ 203,044	$ 203,044	$ 148,827	36%
Payment to 3rd Parties For Pers. Svcs.	$ 349,800	$ -	$ 349,800	$ 364,647	-4%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ 856,325	$ 856,325	$ 2,674,219	-68%
Grand Total	**$ 1,090,220**	**$ 20,307,394**	**$ 21,397,614**	**$ 19,350,165**	**11%**

Notable One Time Comments	
Data Warehouse	Computer license and maintenance, registrations fees
Infrastructure Mgt	Tech specialist as needed to support over the summer and for professional development, temporary as needed staff augmentation for special projects, and equipment
Records Management/Archiving	Additional Scanning Technicians for student and business records, computer software upgrades and maintenance
SAP Project Management	Short term temps, out-of-system travel, and registration fees
Student Info Systems	Development and maintenance of special projects
Various Departments	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

New Position Comments	
Data Warehouse	Move: 1.0 Developer from SAP Project Management
Information Technology	+.30 Financial Analyst and .67 Strategy & Execution Manager (Broad)
Infrastructure Mgt	New: +1.0 Director; +4.0 Network Managers Grade; +4.0 Coordinators; Reallocation of 96 school tech specialists
IT- Comp Equip Main	Upgrade 6.0 Electronic Technician positions to Tech Support II position
Records Management/Archiving	+1.0 Records Management position
Sap Project Mgt	Move: 1.0 Developer to Data Warehouse

FY2016 Division Detail
General Fund

Talent

Total Existing Positions **56.50**
Total New Position Requests **(2.50)**

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ -	$ 3,686,053	$ 3,686,053	$ 3,762,930	-2%
Benefits	$ -	$ 977,960	$ 977,960	$ 1,008,280	-3%
Other Salary	$ -	$ 494,780	$ 494,780	$ 537,082	-8%
Professional and Technical Services	$ 100,000	$ 872,051	$ 972,051	$ 885,562	10%
Other Purchased Services	$ -	$ 63,755	$ 63,755	$ 101,198	-37%
Supplies and Materials	$ 2,855	$ 184,868	$ 187,723	$ 217,062	-14%
Equipment and Related	$ 3,000	$ 22,000	$ 25,000	$ 40,981	-39%
Field Trips and Travel	$ -	$ 67,661	$ 67,661	$ 71,900	-6%
Property Services	$ -	$ 425,500	$ 425,500	$ 584,400	-27%
Other	$ -	$ 56,600	$ 56,600	$ 81,950	-31%
Payment to 3rd Parties For Pers. Svcs.	$ 36,500	$ -	$ 36,500	$ 100,052	-64%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 142,355**	**$ 6,851,228**	**$ 6,993,583**	**$ 7,391,399**	**-5%**

Notable One Time Comments	
Talent	Teach For America and temp services
Various	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

New Position Comments	
Talent	Reallocation .5 Analyst to Program Evaluation
Talent Mgt And Org Dev	-1.0 Specialist
Talent Staffing	+1.0 Professional Assistant III
Cust Support- Pl Bldg	Reallocation 2.0 Custodians due to Building Consolidation

FY2016 Division Detail
General Fund

Districtwide

Total Existing Positions -
Total New Position Requests -

Category	Total Onetime	Total Recurring	Total 2016 Request	Total FY2015	Change From FY2015
Salary	$ -	$ -	$ -	$ -	0%
Benefits	$ -	$ 24,161,000	$ 24,161,000	$ 21,159,220	14%
Other Salary	$ -	$ 700,000	$ 700,000	$ -	0%
Professional and Technical Services	$ -	$ 2,629,946	$ 2,629,946	$ 2,629,946	0%
Other Purchased Services	$ -	$ 5,000	$ 5,000	$ 5,000	0%
Supplies and Materials	$ -	$ -	$ -	$ -	0%
Equipment and Related	$ -	$ -	$ -	$ -	0%
Field Trips and Travel	$ -	$ -	$ -	$ -	0%
Property Services	$ -	$ -	$ -	$ -	0%
Other	$ -	$ 1,848,476	$ 1,848,476	$ 10,976,458	-83%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ -	0%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 29,344,422**	**$ 29,344,422**	**$ 34,770,624**	**-16%**

Notable One Time Comments	
None	

New Position Comments	
None	

Other Comments	
All Districtwide Accounts	In FY2015-2016, the unfunded liability portion of Pension is being distributed in districtwide. This makes up 83% of the total districtwide budget. Instead of distributing the funds across all schools and departments, the full amount of the costs is being housed centrally in the Districtwide accounts. Overall, the expected Pension Fund contribution decreased by $3,066,000. The districtwide also currently contains funds that will cover long term subs for the district.

DEPARTMENT	Total New Position Requests	New Position Comments
Accountability	**0.60**	Plus .6 Teacher Champion (position cost is onetime)
Assessment	**1.00**	Plus 1.0 Coordinator Of Quality Assurance of Assessments
Budget Services	**-**	Upgrade 1.0 Analyst to 1.0 Manager
Campus Police	**3.00**	Plus 1.0 SRO (new admin building) and 2.0 CSAs (new PL Centers)
Communications	**1.00**	Plus 1.0 Communications Manager (was Broad funded)
Contracting/Purch.	**(1.00)**	Plus 1.0 Buyer, minus 2.0 PA II
Data Utilization	**0.40**	Plus .4 Teacher Champion (position cost is onetime)
Health Services	**1.00**	Plus 1.0 Audiologist
Humanities	**1.00**	Plus 1.0 Program Specialist
Information Tech	**0.97**	Plus .30 Financial Analyst (.70 funded from SPLOST) and .67 Strategy & Execution Manager (partially funded by Broad)
Infrastructure Mgt	**9.00**	Plus 1.0 Director; +4.0 Network Managers, +4.0 Coordinators
Inst Tech/Media Services	**1.00**	Plus Program Specialist Digital Resources; Upgrade 1.0 Coordinator 31 to 32
It-Comp Equip Maint	**-**	Upgrade 6.0 Electronic Technician positions to Tech Support II position
Learning And Teaching	**1.00**	New 1.0 Director for Humanities; Reallocation of 1.0 Coordinator to Advance Studies
Operations	**1.70**	Plus 1.0 Director (was Broad funded) and .70 Director (.30 in SPLOST)
Payroll & Employee Benefits	**-**	Upgrade 1.0 AP Systems Analyst to 1.0 Coordinator
Pre-K Remedial Support	**0.50**	Plus .5 PA from Pre-K grant
Printing Services	**1.00**	Plus 1.0 Printer
Record Mgt-Archiving	**1.00**	Plus 1.0 Records Management position
School Flex Governance	**-**	Upgrade 1.0 Facilitator to 1.0 Program Manager
Superintendent	**0.49**	Plus .49 PA (position cost is onetime)
Talent Mgt And Org Dev	**(1.00)**	Minus 1.0 Specialist
Talent Staffing	**1.00**	Plus 1.0 Professional Assistant
Transportation	**(3.00)**	Plus 4.0 Electronic Technicians, minus 7.0 Bus Drivers
Youth in Transition	**0.10**	Plus .10 Homeless Liaison
Grand Total	**20.76**	

FY2016
List of Onetime Expenditures

DEPARTMENT	Total Onetime	Onetime Comments
Academics	$ 981,062	Fulton Connect, Teach-To-One, Tool for Area Sups, Training for Additional Reviewers
Achievement Zone	$ 292,500	Contracted services for professional development of achievement zone schools staff, Transportation to and from Woodland MS and McNair MS to McClarin for Success on Main students, Discretionary Funds
Area Supt - Central	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Area Supt - Northeast	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Area Supt - Northwest	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Area Supt - South	$ 12,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Athletics	$ 24,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Fine Arts	$ 295,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Guidance/Counseling	$ 52,000	Program materials, implementation of personal/social programming in our high schools, middle schools, and elementary schools
Health & Pe	$ 31,800	District-wide teacher resource for all middle school physical education programs; Middle school extramural awards, trophies, and certificates
Youth In Transition	$ 5,380	Increase to pilot adding 5 hours per week to the tutor coordinator
Inst Tech/Media Services	$ 45,500	KSU Personalized Learning Coaches, Develop Evaluation Plan for Marketplace, Vanguard, and Fulton Virtual School
Instr. Support Srvcs	$ 5,000	Discretionary funds and equipment
Jrotc	$ 13,500	Training materials to support staff development training and replacement air rifles and air rifle parts
Learning And Teaching	$ 227,000	Additional Pay for teachers to develop model units and lessons in FultonConnect and Safari Montage, parent communication tools, updated devices for existing Learning and Teaching staff
Pre-K Remedial Support	$ 5,150	Training to pay consultants for EIP and Remedial Teachers in Reading or Math Strategies
Psych. Services	$ 62,500	Psychological tests, test protocols, testing materials, and other assessment tools used by school psychologists
Social Work	$ 40,500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Software Update	$ 5,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Special Education	$ 330,500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Stem	$ 144,000	Remap K-8 mathematics curriculum, Science Fair judge honoraria, math competition judge honoraria, materials for math tournament tests
Student Discipline	$ 106,300	Representation during disciplinary hearings in South County, $1,000 per trained PBIS school to assist with implementation materials, supplies and acknowledgements/incentives
Teaching Museums	$ 4,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Teaching Museums-Cust	$ 1,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Textbooks	$ 40,000	Substitute days for the Fulton Instructional Resource Review Committee for Science resources and annual new textbook coordinator training
Board	$ 1,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Broadcast & Video Tech	$ 99,293	Contracted services with the broadcast/video department; including audio visual for events, streaming, and video on-demand services
Communications	$ 33,650	Districtwide events that promotes collaboration and share information
Internal Audit	$ 500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Superintendent	$ 56,990	Discretionary funds; .49 Professional Assistant
Accounting Services	$ 300	Professional publications
Financial Services	$ 163,500	Contracted services to provide back fill during critical periods, equipment replacement for financial services, accommodate District wide fiscal needs
Inventory Control Services	$ 2,500	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Payroll & Insurance Services	$ 7,750	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Printing Services	$ 44,200	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Warehouse	$ 227,000	Transition of paper process into digital process using a Warehouse Management System, temporary employees to support the renovation and construction summer schedule
Data Warehouse	$ 113,000	Computer license and maintenance, registrations fees
Information Tech	$ 1,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Infrastructure Mgt	$ 576,470	Tech specialist in as needed to support over the summer and for professional development, temporary as needed staff augmentation for special projects, and equipment
It-Tele Equip Maint	$ 17,000	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually

FY2016
List of Onetime Expenditures

DEPARTMENT	Total Onetime	Onetime Comments
Record Mgt-Archiving	**$ 173,500**	Additional Scanning Technicians for student and business records, computer software upgrades and maintenance
Sap Project Mgt	**$ 128,250**	Short term temps, out of system travel, and registration fees
Student Info Systems	**$ 81,000**	Development and maintenance of special projects.
Building Manager	**$ 4,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Bus/Prop Insurance	**$ 600,000**	Vehicle liability insurance
Campus Police	**$ 152,108**	Replacement items, costs associated with the purchase of Media Sonar equipment, and temporary clerical
Custodial Services	**$ 692,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Facilities Services	**$ 1,100**	Certification and registration fees; out of system travel
Health Services	**$ 10,250**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Maintenance	**$ 1,175,407**	Replacement and/or repair of equipment; maintenance, upgrades and repairs of intrusion alarm systems and surveillance camera system; reinvestment in infrastructure items
Operational Planning	**$ 40,300**	Honararium for redistricting meetings; Out of system travel
Operations	**$ 2,500**	Discretionary funds; out of system travel
Placement Office	**$ 500**	Professional development
Portables	**$ 2,620,000**	Installation and removal of portable classroom buildings, lease payments
Risk Management	**$ 2,758,333**	Worker's compensation claims
Safety And Security	**$ 54,000**	Contracted services, supplemental lighting, equipment, technology upgrades
Support-Utilities	**$ 30,000**	Equipment
Transportation	**$ 40,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Accountability	**$ 49,568**	Supplies; .6 Teacher Champion
Data Utilization	**$ 162,209**	FultonConnect training, contracted services, and license fees; .4 Teacher Champion
Grants	**$ 1,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
Program Evaluation	**$ 61,000**	Contracted services and professional development
School Flex Governance	**$ 102,063**	Governance training support, background check fees, and elections web hosting
Strategy And Innovation	**$ 80,000**	Consulting fees and equipment replacement
Talent	**$ 139,355**	Teach For America and temp services
Talent Staffing	**$ 3,000**	Equipment, Temp Services, and Discretionary Funds are considered onetime; by their nature they can be revisited annually
SEED Funds	**$ 6,044,383**	SEED Funds are awarded annually and schools are aware of their onetime nature
Virtual Campus Growth	**$ 1,266,325**	Growth for Virtual Campus program is onetime this year; we will assess the program again next year
Instructional Reserve	**$ 3,700,000**	An Instructional Reserve is established each year to handle unforeseen school-based expenditures
Personnel	**$ 1,200,000**	The signing bonus for new teachers is considered onetime only
Grand Total	**$ 25,475,996**	

Fulton County Schools

Where Students Come First

Staffing Allocations And Formulas





School Allotment Guidelines

It is essential that school-based programs be adequately and equitably funded. The school allotment formulas and guidelines are the responsibility of the Cabinet. Cabinet members, in conjunction with all essential parties, are in charge of proposing and developing the school allotment formulas and guidelines based on the school district's mission, the Board's vision, the district's strategic priorities and all existing mandates and requirements (Federal, State, AdvancED etc). In doing so, the Deputy Superintendent of Academics along with Cabinet members will seek input and feedback from the School Resource Committee. In order to provide adequate flexibility and accountability to local schools, it is also Cabinet's responsibility to propose the school allotment model to be used for allocating funds in various programs and schools.

Based on guidelines and formulas as proposed by Cabinet, the Budget Services Department will develop school-based budget outputs. To accomplish this, the Budget Services Department will seek necessary assistance and direct support from Area Superintendents, Principals, Talent staff, Student Support Services, Operational Planning, Strategy & Innovation, and the various Curriculum and Instruction departments. Principals and all school leaders must understand the rationale behind the development of the school allotment budgets and be able to effectively communicate this rationale to the public(s) they serve. Each principal, in conjunction with his/her leadership team, shall conduct budget development and review sessions with their School Governance Council (SGC).

The following documents are excerpts from the FY16 School Allotment Guidelines. The complete document is located on the Fulton County Schools Website.



Fulton County Schools
FY16 Staffing Allocations
Elementary Schools

ADDITIONS

Food Service Staff	Pre-K Staff	Parent/Bi-Lingual Liaisons
Allocated by Division of Support Services	**Regular Class:** 22 students = 1.0 teacher / 1.0 Asst **Inclusion Class:** 12 typical students & 8 Sp. Ed. students = 1.0 reg. teacher/ 1.0 Sp Ed teacher / 1.0 reg. asst./ 1.0 Sp. Ed. Asst.	Allocations based on the number of students identified as having a primary language other than English. 150 - 250 = .50 251 + = 1.0
Title I Staff	**ESOL Teachers / Paraprofessional**	**SPED Teachers / Paraprofessional**
Funding based on free/reduced lunch students.	Allocations based on needs assessments in order to serve K-12 qualifying Limited English Proficient students	Allocations based on FTE's and IEPs as reviewed by the district

GENERAL ED. CLASS SIZE

Kindergarten: 22:1 / 1.0 Asst
Grades 1-3: 23:1
Grades 4-5: 30:1

BASE

Principals	Assistant Principals	Counselors
1.0 per school	Base - 999 = 1.0 per school 1000 - 1999 = 2.0 per school 2000+ = 3.0 per school	1 - 999 = 1.0 per school 1000 - 1499 = 2.0 per school 1500 + = 2.5 per school
Media Specialist	**Media Paraprofessional**	**CST**
1.0 per school	1.0 per school	1.0 per school
PAIII/Bookkeeper	**Data Clerk**	**PAII/ Front Desk**
1.0 per school	1.0 per school	1 - 799 = 1.0 per school 800 - 1199 = 2.0 per school 1200 - 1599 = 3.0 per school 1600 - 1999 = 4.0 per school
Clinic Aide	**Custodians**	**Technology Specialist**
1.0 per school	1.0 per school / 30,000 sq. ft. Base of 3.5	1.0 per school
PE Teachers/ Assistants	**General Music/ Chorus Teachers**	**Art Teachers**
4 - 11 classes = 0.4 teacher / 0.4 assistant 12 - 17 classes = 0.6 teacher / 0.6 assistant 18 - 23 classes = 0.8 teacher / 0.8 assistant 24 - 29 classes = 1.0 teacher / 1.0 assistant 30 - 35 classes = 1.2 teachers/ 1.2 assistants 36 - 41 classes = 1.4 teachers / 1.4 assistants 42 - 47 classes = 1.6 teachers / 1.6 assistants 48 - 53 classes = 1.8 teachers / 1.8 assistants 54-59 classes = 2.0 teachers / 2.0 assistants Every 6 sections/classes above 30 earns an additional .20 allocation Gen .Ed. classes with a cushion of 5 or less, add teacher Odd homerooms, round-up to even number At grades 4 and 5 if over state max of 57, add homeroom Program Manager may make reasonable adjustment with appropriate approval from Deputy Superintendent of Academics and CFO PE total allocation of four .2 allocations for support teachers	12 - 17 classes = 0.6 teacher 18 - 23 classes = 0.8 teacher 24 - 29 classes = 1.0 teacher 30 - 35 classes = 1.2 teachers 36 - 41 classes = 1.4 teachers 42 - 47 classes = 1.6 teachers 48 - 53 classes = 1.8 teachers 54 - 59 classes = 2.0 teachers Every 6 sections/classes above 30 earn an additional 0.20 allocation Gen. Ed. classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustment with appropriate approval from Deputy Superintendent of Academics and CFO General Music/Chorus of four 0.20 allocations for support teachers	12 - 17 classes = 0.6 teacher 18 - 23 classes = 0.8 teacher 24 - 29 classes = 1.0 teacher 30 - 35 classes = 1.2 teachers 36 - 41 classes = 1.4 teachers 42 - 47 classes = 1.6 teachers 48 - 53 classes = 1.8 teachers 54 - 59 classes = 2.0 teachers Every 6 sections/classes above 30 earn an additional 0.20 allocation Gen. Ed. classes with a cushion of 5 or less add homeroom. Program Manager may make reasonable adjustment with appropriate approval from Deputy Superintendent of Academics and CFO Art total allocation of four 0.20 allocations for support teachers
TAG Teachers and Lead TAG Teachers	**Instructional Support Teacher and Assistants**	**EIP Teachers**
Minimum of .40 per school After minimum need is exceeded, state maximum class size is used to add additional teachers (K-5 = 19)	Allocated using a weighted formula looking at 4 criteria: Current number of IEPs in the builiding, number of initial evaluations completed in previous year, number of reevaluations completed in previous year, and current SEC programs in the building. Each criteria is assigned a value and the total value score equates to IST allocation.	Allotments are calculated using FTE segments as reported to the state in March (x1) and October (x2). The total segments for March and October are added together and then averaged to determine the earned allotment. Class Size of 16:1
Social Workers	**Psychologist**	
Allocation assigned by clusters based on average total abuse/neglect referrals in each school cluster over a three year period. Additional allocations added for clusters with higher referrals overall. Growth component added to formula that will consider additional enrollment and new schools	Allocations assigned by clusters based on average total student assessments in each school cluster over a three year period. Additional allocations added for clusters with higher student assessments overall. Growth component added to formula that will consider additional enrollment and new schools	

Fulton County Schools
FY16 Staffing Allocations
Middle Schools

ADDITIONS

Food Service Staff	World Language	Remedial Education Teachers
Allocated by Division of Support Services	Class Size 33:1 1 teacher can teach up to 5 classes per day	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 20:1
Title I Staff	**ESOL Teachers / Paraprofessional**	**SPED Teachers / Paraprofessional**
Funding based on free/reduced lunch students.	Allocations based on needs assessments in order to serve K-12 qualifying Limited English Proficient students	Allocations based on FTE's and IEPs as reviewed by the district
Parent/Bi-Lingual Liaisons		
Allocations based on the number of students identified as having a primary language other than English. 150 - 250 students = .50 251 + students = 1.0		

GENERAL ED. CLASS SIZE

Grades 6-8: 30:1

BASE

Principals	Assistant Principals	Counselors
1.0 per school	1 - 499 = 1.0 per school 500 - 999 = 2.0 per school 1000 - 1499 = 3.0 per school 1500 - 1999 = 4.0 per school 2000 + = 5.0 per school	1 - 999 = 1.0 per school 1000 - 1499 = 2.0 per school 1500 - 1999 = 2.5 per school 2000+ = 3.0 per school
Graduation Coach	**Counselor Clerk**	**Media Specialist / Paraprofessional**
1.0 per school	1.0 per school	1.0 Specialist per school / 1.0 Paraprofessional per school
PAIII/Bookkeeper	**Data Clerk**	**PA11/Front Desk**
1.0 per school	1.0 per school	1 - 999 = 1.0 per school 1000 - 1199 = 2.0 per school 1200 - 1699 = 3.0 per school 1700 - 2199 = 4.0 per school
Clinic Aide	**Custodians**	**Resource Officer**
1.0 per school	1.0 per school / 30,000 sq. ft	1.0 per school
ISS	**Technology Specialist**	**Connections**
1.0 non certified	1.0 / School	Basic allocation: 5.5 teachers Additional connections units are added based on the following enrollments: 1000 - 1199 students = 6.5 teachers 1200 - 1399 students = 7.5 teachers 1400 - 1599 students = 8.5 teachers 1600 - 1799 students = 9.5 teachers 1800 - 1999 students = 10.5 teachers 2000 - 2199 students = 11.5 teachers
TAG and Lead TAG Teachers	**Instructional Support Teacher and Assistants**	**PE Teachers**
Minimum of 2 teachers per school (with >3.0 TAG teachers IDT allocation is reduced by .50 for every additional 1.0 TAG Teacher. After minimum need is exceeded, state maximum class size is used to add additional teachers (6-12 = 23)	Allocated using a weighted formula looking at 4 criteria: Current number of IEPs in the builiding, number of initial evaluations completed in previous year, number of reevaluations completed in previous year, and current SEC programs in the building. Each criteria is assigned a value and the total value score equates to IST allocation. Growth component added to formula that will consider additional enrollment and new schools	0 - 288 students = 4.0 teachers 289 - 360 students = 5.0 teachers 361 - 432 students = 6.0 teachers 433 - 504 students = 7.0 teachers 505 - 576 students = 8.0 teachers 577 - 648 students = 9.0 teachers Teachers are allocated based on the largest grade level enrollment plus 1/3 of the special ed self-contained students. PE total allocation of one 0.2 allocations for support teachers
Social Workers	**Psychologist**	
Allocation assigned by clusters based on average total abuse/neglect referrals in each school cluster over a three year period. Additional allocations added for clusters with higher referrals overall. Growth component added to formula that will consider additional enrollment and new schools	Allocations assigned by clusters based on average total student assessments in each school cluster over a three year period. Additional allocations added for clusters with higher student assessments overall. Growth component added to formula that will consider additional enrollment and new schools	

Fulton County Schools
FY16 Staffing Allocations
High Schools

ADDITIONS

Food Service Staff	World Language	Title I Staff
Allocated by Division of Support Services	Class Size 32:1	Funding based on free/reduced lunch students.
Remedial Education Teachers	**ESOL Teachers / Paraprofessional**	**SPED Teachers / Paraprofessional**
Allotments are calculated using FTE segments as reported to the state in March (x1) and October (x2). The total segments for March and October are added together and then average to determine the earned allotment. Class Size 20:1	Allocations based on needs assessments in order to serve K-12 qualifying Limited English Proficient students	Allocations based on FTE's and IEPs as reviewed by the district
Parent/Bi-Lingual Liaisons		
Allocations based on the number of students identified as having a primary language other than English. 150 - 250 students = .50 251 + students = 1.0		

GENERAL ED. CLASS SIZE

Grades 9-12: 32:1

BASE

Principals	Assistant Principals	Counselor
1.0 per school	1 - 550 = 1.0 per school 551 - 1100 = 2.0 per school 1101 - 1619 = 3.0 per school 1620 - 2499 = 4.0 per school 2500 - 2999 = 5.0 per school 3000 + = 6.0 per school	1 - 749 = 1.0 per school 750 - 1249 = 2.0 per school 1250 - 1499 = 3.0 per school 1500 - 1874 = 4.0 per school 1875 - 2249 = 5.0 per school 2250 + = 6 per school
Graduation Coach	**Media Specialist / Paraprofessional**	**PAIII/Bookkeeper**
1.0 per school	1.0 Specialist per school / 1.0 Paraprofessional per school	1.0 PAIII per school / 1.0 Bookkeeper per school
Data Clerk	**Clinic Aide**	**ISS**
1.0 per school	1.0 per school	1.0 non certified
Technology Specialist	**Custodians**	**Resource Officer / CSA**
1.0 per school	1.0 per school / 30,000 sq. ft plus 1 Stadium Custodian	Based upon disciplinary incidents and criminal incidents within the school and community
PAII/ Front Desk	**Counselor Clerk**	**Tech Lab Teachers**
1 - 999 = 2.0 per school 1000 - 1649 = 3.0 per school 1650 - 2299 = 4.0 per school 2300 - 2949 = 5.0 per school 2950 - 3599 = 6.0 per school 3600 - 4299 = 7.0 per school	1.0 per school	1.0 teacher per lab Allocations beyond one teacher per lab are based on student enrollment into the program. Class size: 33
TAG Teachers and Lead TAG Teachers	**Instructional Support Teacher and Assistants**	**JROTC**
Minimum of 1 teacher per school After minimum need is exceeded, state maximum class size is used to add additional teachers (6-12 = 23) Tag Career Interns = 2.6	Allocated using a weighted formula looking at 4 criteria: Current number of IEPs in the builiding, number of initial evaluations completed in previous year, number of reevaluations completed in previous year, and current SEC programs in the building. Each criteria is assigned a value and the total value score equates to IST allocation. Growth component added to formula that will consider additional enrollment and new schools	Less than 175 students = 1.0 Officer and 1.0 NCO 175 - 250 students = 1.0 Officer and 2.0 NCOs 251 - 350 students = 1.0 Officer and 3.0 NCOs Block schedule will use actual enrollment for 1st semester with projected enrollment for 2nd semester and divide by two to determine staffing.
Career Technology Intervention (CTI) Teachers/ Assistants	**Alternative / Open Campus**	**Virtual Lab Para**
The maximum caseload is 35 students. Up to 1/3 more students can be served with an assistant. The maximum number with one assistant is 46. The maximum number with two assistants is 57 students.	Based on needs assessment for target groups of students as outlined on the allotment formula for the Alternative/Open Campus High School.	1.0 per school
Social Workers	**Psychologist**	
Allocation assigned by clusters based on average total abuse/neglect referrals in each school cluster over a three year period. Additional allocations added for clusters with higher referrals overall. Growth component added to formula that will consider additional enrollment and new schools	Allocations assigned by clusters based on average total student assessments in each school cluster over a three year period. Additional allocations added for clusters with higher student assessments overall. Growth component added to formula that will consider additional enrollment and new schools	

Fulton County Public Schools
FY2016 Budget
Staffing Summary
All Funds

BA	Organization	100 General Fund	341 SPLOST	400 Title I SWP	402 Title I	404 Title VI-B	406 Program Improvement	414 Title II-A	416 RT3	460 Title III	496 Net-Q	555 Broad Residency	560 Pre-K (Lottery)	600 Food Service	700 Pension Gold	Total Staffing
1000	**ADMIN. SERVICES**															
1000001000	BOARD	7.00														7.00
1000002000	SUPERINTENDENT	6.49														6.49
1000004000	COMMUNICATIONS	7.00														7.00
1000009000	INTERNAL AUDIT	8.00														8.00
1000010000	BRDCST & VIDEO TECH	1.00														1.00
	Sub-Total	**29.49**	-	-	-	-	-	-	-	-	-	-	-	-	-	**29.49**
1500	**ASSESSMENT & ACCOUNT**															
1500001000	ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	3.10														3.10
1500007000	DATA UTILIZATION	2.90														2.90
1500008000	CHARTER SCHOOLS	2.00														2.00
1500009000	SCHOOL FLEX GOVERNANCE	7.00														7.00
1500010000	STRATEGY AND INNOVATION	3.00							1.00							4.00
1500011000	GRANTS	2.00														2.00
1500013000	PROGRAM EVALUATION	3.00														3.00
1500070000	FCS FOUNDATION	2.00														2.00
	Sub-Total	**25.00**	-	-	-	-	-	-	**1.00**	-	-	-	-	-	-	**26.00**
1600	**LEADERSHIP**															
1600002000	PROJECT MGT (CONT. IMPROVEMENT)	2.00														2.00
	Sub-Total	**2.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	**2.00**
2000	**ASSOC. SUPT. FOR C&I**															
2000001000	ACADEMICS (CURR. & INSTRUCTION)	4.67										0.33				5.00
2000002000	SOUTH LEARNING COMMUNITY	8.00														8.00
2000003000	CENTRAL LEARNING COMMUNITY	8.00														8.00
2000004000	NORTHEAST LEARNING COMMUNITY	7.50														7.50
2000005000	NORTHWEST LEARNING COMMUNITY	7.50														7.50
2000006000	ASSESSMENT (CURR. & INSTRUCTION)	7.00														7.00
2000009000	ACHIEVEMENT ZONE	5.00														5.00
2000010000	ACHIEVEMENT ZONE	2.00														2.00
	Sub-Total	**49.67**	-	-	-	-	-	-	-	-	-	**0.33**	-	-	-	**50.00**
2200	**ELEM. & SEC. C&I**															
2200001000	LEARNING AND TEACHING (ELEM C&I)	6.00														6.00
2200002000	JROTC	3.00														3.00
2200003000	HEALTH & PE	1.50														1.50
2200004000	FINE ARTS (MUSIC)	3.00														3.00
2200005000	HUMANITIES (SOCIAL STUDIES)	4.00														4.00
2200007000	STEM (MATH)	3.00														3.00
2200014000	ADVANCE STUDIES	2.50														2.50
2200015000	CAREER PREP AND TECH ED (CAREER TECH)	4.70					0.70									5.40
2200016000	INSTRUCTIONAL TECH/MEDIA SERVICES	7.49														7.49
2200021000	TEACHING MUSEUMS	3.00														3.00
2200260000	TEACHING MUSEUMS-CUST	2.00														2.00
	Sub-Total	**40.19**	-	-	-	-	**0.70**	-	-	-	-	-	-	-	-	**40.89**
2300	**INSTRUCTIONAL SERV.**															
2300000000	INSTR. SUPPORT SRVCS	2.00														2.00
2300003000	STUDENT DISCIPLINE	3.00														3.00
2300004000	SOCIAL WORK	4.00														4.00
2300005000	GUIDANCE/COUNSELING	5.00														5.00
2300006000	SST/504	1.00														1.00
2300007000	GED	0.50														0.50
2300009000	ESOL	1.83								4.17						6.00
2300010000	TITLE/NCLB/COMPL.				22.50											22.50
2300012000	YOUTH IN TRANSITION	1.60														1.60
2300013000	EXTENDED LEARNING SUPPORT SER	2.00														2.00
2300014000	PRE-K REMEDIAL SUPPORT	3.50											4.00			7.50
2300015000	RTI	1.00														1.00
	Sub-Total	**25.43**	-	-	**22.50**	-	-	-	-	**4.17**	-	-	**4.00**	-	-	**56.10**
2400	**SPECIAL EDUCATION**															
2400001000	SPECIAL EDUCATION	12.00				10.00										22.00
2400002000	PSYCH. SERVICES	1.00														1.00
	Sub-Total	**13.00**	-	-	-	**10.00**	-	-	-	-	-	-	-	-	-	**23.00**
3200	**FINANCIAL SERVICES**															
3200001000	FINANCIAL SERVICES	4.00														4.00
3200003000	BUDGET SERVICES	6.50														6.50
3200004000	ACCOUNTING SERVICES	14.00														14.00
3200005000	FISCAL SERVICES	16.00														16.00
3200006000	PROPERTY CONTROL	4.50														4.50
3200009000	CONTRACTING/PURCH.	9.75														9.75
3200010000	LOCAL SCHL ACCOUNTIN	6.00														6.00
3200011000	WAREHOUSE OPERATIONS	24.00														24.00
3200012000	PRINTING SERVICES	6.00														6.00
	Sub-Total	**90.75**	-	-	-	-	-	-	-	-	-	-	-	-	-	**90.75**
3500	**INFORMATION TECH.**															
3500001000	INFORMATION TECH	2.97														2.97
3500002000	DATA WAREHOUSE	4.00														4.00
3500004000	IT-COMP EQUIP MAINT	7.00														7.00
3500005000	STUDENT INFO SYSTEMS	17.00														17.00
3500006000	RECORD MGT-ARCHIVING	5.00														5.00
3500010000	INFRASTRUCTURE MGT	124.00														124.00
3500011000	SAP PROJECT MGT	9.00														9.00
3500699000	IT-TELE EQUIP MAINT	2.00														2.00
	Sub-Total	**170.97**	-	-	-	-	-	-	-	-	-	-	-	-	-	**170.97**
3600	**HEALTH/SAFETY/RISK**															
3600001000	SAFETY AND SECURITY	3.00														3.00
3600002000	CAMPUS POLICE	23.00														23.00
3600003000	RISK MANAGEMENT	3.00														3.00
3600004000	HEALTH SERVICES	3.00														3.00
	Sub-Total	**32.00**	-	-	-	-	-	-	-	-	-	-	-	-	-	**32.00**
3700	**OPERATIONS**															
3700001000	OPERATIONS	3.70										0.33				4.03
3700003000	FACILITIES SERVICES	7.00														7.00
3700004000	CUSTODIAL SERVICES	21.00														21.00
3700005000	BUILDING PROGRAM		23.50													23.50

Fulton County Public Schools
FY2016 Budget
Staffing Summary
All Funds

BA	Organization	100 General Fund	341 SPLOST	400 Title I SWP	402 Title I	404 Title VI-B	406 Program Improvement	414 Title II-A	416 RT3	460 Title III	496 Net-Q	555 Broad Residency	560 Pre-K (Lottery)	600 Food Service	700 Pension Gold	Total Staffing
3700006000	TRANSPORTATION	942.00														942.00
3700010000	MAINTENANCE	138.00														138.00
3700011000	PORTABLES	2.00														2.00
3700012000	BUILDING MANAGER	7.00														7.00
3700015000	OPERATIONAL PLANNING	4.00														4.00
3700016000	PLACEMENT OFFICE	2.00														2.00
3700266000	TRANS - CUST SUPPORT	3.00														3.00
3700699000	SUPPORT-UTILITIES	4.00														4.00
	Sub-Total	**1,133.70**	**23.50**	-	-	-	-	-	-	-	-	**0.33**	-	-	-	**1,157.53**
3800	**SCHOOL NUTRITION**															
3800310000	SNP-CENTRAL SUPPORT													24.00		24.00
3800314000	SNP F&R DISTRICTWIDE													33.18		33.18
	Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	**57.18**	-	**57.18**
3900	**PG-FINANCIAL SERVICE**															
3900999000	PENSION GOLD														6.00	6.00
	Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	**6.00**	**6.00**
4000	**TALENT**															
4000001000	TALENT (HUMAN RESOURCES)	14.00														14.00
4000002000	TALENT STAFFING (PERSONNEL SERVICES)	25.00														25.00
4000003000	TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	5.00														5.00
4000006000	LEARNING AND DEV	10.00						12.00			0.49					22.49
	Sub-Total	**54.00**	-	-	-	-	-	**12.00**	-	-	**0.49**	-	-	-	-	**66.49**
	Elementary Schools															
5001	ABBOTTS HILL ES	67.20				2.00								3.63		72.83
5002	ALPHARETTA ES	72.45				8.00							2.00	2.50		84.95
5003	BARNWELL ES	74.85				1.00							2.00	2.25		80.10
5004	BETHUNE ES	69.50		5.00		3.00							4.00	5.50		87.00
5005	BROOKVIEW ES	53.00		3.00									6.00	3.94		65.94
5006	CAMPBELL ES	89.20		6.00		6.00							2.00	5.56		108.76
5007	COGBURN WOODS ES	84.10				2.00								3.75		89.85
5008	COLLEGE PARK ES	68.90		3.00		1.00							4.00	6.06		82.96
5009	CONLEY HILLS ES	72.40		3.00		4.00							6.00	3.69		89.09
5010	CRABAPPLE CROSSING ES	71.20												2.44		73.64
5011	CREEK VIEW ES	87.20												4.25		91.45
5012	DOLVIN ES	80.50												3.50		84.00
5013	DUNWOODY SPRINGS ES	68.80		3.00		6.00							4.00	3.88		85.68
5014	JACKSON, ESTHER ES	70.55		2.00		3.00							4.00	4.44		83.99
5015	WEST, EVOLINE C. ES	74.20		4.00		1.00							6.00	4.69		89.89
5016	FINDLEY OAKS ES	67.00				1.00							2.00	3.56		73.56
5017	GULLATT ES	52.20		3.00									4.00	2.94		62.14
5018	HAPEVILLE ES	73.50		4.00									6.00	5.44		88.94
5019	HEARDS FERRY ES	72.55				2.00							4.00	2.13		80.68
5020	HEMBREE SPRINGS ES	92.45		2.00		2.00							4.00	3.91		104.36
5021	HERITAGE ES	75.45		4.50		7.00							4.00	5.81		96.76
5022	HIGH POINT ES	84.50		2.50		3.00							6.00	5.56		101.56
5023	HILLSIDE ES	81.20		2.50		4.00							2.00	4.31		94.01
5024	HOLMES, HAMILTON ES	74.80		4.00		6.00							4.00	6.69		95.49
5025	LAKE WINDWARD ES	74.80				11.00								3.06		88.86
5026	LIBERTY POINT ES	77.60		4.00		4.00							4.00	5.50		95.10
5027	NOLAN, LOVE T. ES	67.70		4.00		1.00							4.00	6.06		82.76
5028	MANNING OAKS ES	85.50											2.00	2.44		89.94
5029	MEDLOCK BRIDGE ES	70.20				1.00							4.00	3.19		78.39
5030	MIMOSA ES	120.65		6.00		3.00							2.00	6.50		138.15
5031	MOUNT OLIVE ES	76.85		3.49		6.00							4.00	3.63		93.97
5032	MOUNTAIN PARK ES	80.20				4.00								2.06		86.26
5033	NEW PROSPECT ES	58.90				3.00								2.94		64.84
5034	NORTHWOOD ES	75.10				1.00								3.53		79.63
5036	OCEE ES	76.50				2.00								3.44		81.94
5037	PALMETTO ES	59.30		3.00		3.00							4.00	4.38		73.68
5038	PARKLANE ES	59.70		4.00		2.00							4.00	3.50		73.20
5039	RANDOLPH ES	57.90		3.00									4.00	4.78		69.68
5040	RENAISSANCE ES	71.50		3.00									4.00	4.19		82.69
5041	RIVER EVES ES	81.40		3.00		8.00								3.50		95.90
5042	ROSWELL NORTH ES	91.10				2.00							2.00	4.19		99.29
5043	LEWIS, S.L. ES	59.60		3.00		7.00							4.00	4.25		77.85
5044	LEE, SEABORN ES	51.60		2.00		1.00							4.00	2.13		60.73
5045	SHAKERAG ES	68.50				1.00							4.00	3.50		77.00
5046	SPALDING DRIVE CH. ES	52.20				2.00							4.00	1.69		59.89
5047	STATE BRIDGE ES	67.10											4.00	4.25		75.35
5048	STONEWALL TELL ES	94.00		3.49										5.25		102.74
5049	SUMMIT HILL ES	62.80				4.00								2.97		69.77
5050	SWEET APPLE ES	76.70												2.81		79.51
5052	WILSON CREEK ES	69.40												3.63		73.03
5053	WOODLAND CHARTER ES	93.10		3.10		5.00							4.00	4.31		109.51
5054	OAKLEY ES	74.10		3.00		3.00							2.00	5.56		87.66
5055	LAKE FOREST ES	102.10		6.00		3.00							6.00	5.31		122.41
5056	ISON SPRINGS ES	80.90		3.50		1.00							4.00	5.31		94.71
5057	BIRMINGHAM FALLS ES	72.55				2.00								2.50		77.05
5059	FELDWOOD ES	83.05		5.00		4.00							2.00	5.44		99.49
5061	CLIFTONDALE ES	76.90		3.00		3.00							2.00	4.81		89.71
5999	ES HOLDING	25.54														25.54
	Sub-Total	**4,272.74**	-	**117.08**	-	**149.00**	-	-	-	-	-	-	**154.00**	**231.00**	-	**4,923.82**

Fulton County Public Schools
FY2016 Budget
Staffing Summary
All Funds

BA	Organization	100 General Fund	341 SPLOST	400 Title I SWP	402 Title I	404 Title VI-B	406 Program Improvement	414 Title II-A	416 RT3	460 Title III	496 Net-Q	555 Broad Residency	560 Pre-K (Lottery)	600 Food Service	700 Pension Gold	Total Staffing
	Middle Schools															
6001	AUTREY MILL MS	125.80												4.44		130.24
6002	BEAR CREEK MS	96.20		5.00		4.00								6.38		111.58
6003	CAMP CREEK MS	71.15		4.00		9.00								4.25		88.40
6004	CRABAPPLE MS	86.50				1.00								3.50		91.00
6005	ELKINS POINTE MS	119.65		3.30		7.00								4.25		134.20
6006	HAYNES BRIDGE MS	90.60				13.00								4.53		108.13
6007	HOLCOMB BRIDGE MS	92.20		3.00		10.00								3.81		109.01
6008	HOPEWELL MS	129.00				4.00								5.31		138.31
6009	MCNAIR MS	82.30		5.00		4.00								5.19		96.49
6010	NORTHWESTERN MS	111.10				1.00								5.44		117.54
6011	WEST, PAUL D. MS	92.95		4.00		1.00								5.75		103.70
6012	RIDGEVIEW MS	117.40		4.50										4.19		126.09
6013	RIVER TRAIL MS	104.40												7.44		111.84
6014	SANDTOWN MS	90.50		4.00		4.00								6.19		104.69
6015	SANDY SPRINGS MS	93.40		3.50		1.00								5.50		103.40
6016	TAYLOR ROAD MS	121.30				1.00								5.00		127.30
6017	WEBB BRIDGE MS	106.80				3.00								5.00		114.80
6018	WOODLAND MS	98.40		6.00		2.00								6.69		113.09
6019	RENAISSANCE MS	99.90		6.40		2.00								7.38		115.68
6999	MS HOLDING	7.60														7.60
	Sub-Total	**1,937.15**	**-**	**48.70**	**-**	**67.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.22**	**-**	**2,153.07**
	High Schools															
7001	ALPHARETTA HS	164.30				5.00								8.25		177.55
7002	BANNEKER HS	161.25		8.00		18.00								10.25		197.50
7003	CENTENNIAL HS	178.10				21.00								7.81		206.91
7004	CHATTAHOOCHEE HS	161.30												7.19		168.49
7005	CREEKSIDE HS	148.45		8.00		4.00								8.63		169.08
7006	MILTON HS	162.30												7.94		170.24
7007	NORTH SPRINGS HS	140.80												6.94		147.74
7008	NORTHVIEW HS	147.50												9.31		156.81
7009	RIVERWOOD HS	129.40				3.00								6.19		138.59
7010	ROSWELL HS	169.95				7.00								8.25		185.20
7011	TRI-CITIES HS	164.10		8.40		10.00								10.00		192.50
7012	WESTLAKE HS	148.80												10.72		159.52
7013	JOHNS CREEK HS	152.80												10.19		162.99
7015	LANGSTON HUGHES HS	171.35		8.00		8.00								8.19		195.54
7019	FLAT SHOALS CENTER	393.44				25.34										418.78
7020	CAMBRIDGE HS	155.00				3.00								7.50		165.50
7999	HS HOLDING	22.25														22.25
	Sub-Total	**2,771.09**	**-**	**32.40**	**-**	**104.34**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**127.34**	**-**	**3,035.17**
	Alternative/ Learning Centers															
7800	INDEPENDENCE HS	46.70				2.00								1.69		50.39
7801	MCCLARIN HS	41.70		1.00	7.00									1.81		51.51
7861	OLD WESTLAKE	2.00														2.00
7862	VIRTUAL SCHOOL	15.00														15.00
	Sub-Total	**105.40**	**-**	**1.00**	**7.00**	**2.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3.50**	**-**	**118.90**
	GRAND TOTAL	**10,752.58**	**23.50**	**199.18**	**29.50**	**332.34**	**0.70**	**12.00**	**1.00**	**4.17**	**0.49**	**0.66**	**158.00**	**519.24**	**6.00**	**12,039.36**

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
ADMIN. SERVICES						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	2.00	7.40	6.40	6.40	6.49	0.09
COMMUNICATIONS	5.00	5.00	5.67	6.00	7.00	1.00
INTERNAL AUDIT	8.00	8.00	8.00	8.00	8.00	0.00
BRDCST & VIDEO TECH	2.00	2.00	2.00	0.50	1.00	0.50
Sub-Total	**24.00**	**29.40**	**29.07**	**27.90**	**29.49**	**1.59**
ASSESSMENT & ACCOUNT						
ACCOUNTABILITY (ASSESSMENT & ACCOUN	6.30	5.00	4.50	4.00	3.10	-0.90
DATA UTILIZATION	2.00	2.00	2.00	2.50	2.90	0.40
CHARTER SCHOOLS	0.00	2.00	2.00	3.00	2.00	-1.00
SCHOOL FLEX GOVERNANCE	0.00	7.00	7.00	7.00	7.00	0.00
STRATEGY AND INNOVATION	0.00	3.00	3.34	4.50	4.00	-0.50
GRANTS	0.00	1.50	1.50	2.00	2.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	2.00	2.00	0.00	-2.00
PROGRAM EVALUATION	0.00	0.00	0.00	0.00	3.00	3.00
FCS FOUNDATION	1.00	1.00	2.00	2.00	2.00	0.00
Sub-Total	**9.30**	**21.50**	**24.34**	**27.00**	**26.00**	**-1.00**
LEADERSHIP						
PROJECT MGT (CONT. IMPROVEMENT)	1.00	2.50	2.00	2.00	2.00	0.00
Sub-Total	**1.00**	**2.50**	**2.00**	**2.00**	**2.00**	**0.00**
ASSOC. SUPT. FOR C&I						
ACADEMICS (CURR. & INSTRUCTION)	5.00	4.49	4.00	5.00	5.00	0.00
SOUTH LEARNING COMMUNITY	0.00	8.00	8.00	8.00	8.00	0.00
CENTRAL LEARNING COMMUNITY	0.00	8.00	8.00	8.00	8.00	0.00
NORTHEAST LEARNING COMMUNITY	0.00	7.50	7.50	7.50	7.50	0.00
NORTHWEST LEARNING COMMUNITY	0.00	7.50	7.50	7.50	7.50	0.00
ASSESSMENT (CURR. & INSTRUCTION)	0.00	2.00	5.00	6.00	7.00	1.00
SYSTEM-WIDE TESTING	0.00	3.00	0.00	0.00	0.00	0.00
ACHIEVEMENT ZONE	0.00	0.00	0.00	5.00	5.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	0.00	0.00	2.00	2.00
Sub-Total	**5.00**	**40.49**	**40.00**	**47.00**	**50.00**	**3.00**
ELEM. & SEC. C&I						
LEARNING AND TEACHING (ELEM C&I)	5.00	8.00	8.00	5.00	6.00	1.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.00	1.00	1.00	2.00	1.50	-0.50
FINE ARTS (MUSIC)	2.00	1.00	1.60	3.00	3.00	0.00
HUMANITIES (SOCIAL STUDIES)	3.00	2.00	2.00	3.00	4.00	1.00
STEM (MATH)	6.00	2.00	2.00	3.00	3.00	0.00
ADVANCE STUDIES	3.00	1.00	1.00	2.00	2.50	0.50
CAREER PREP AND TECH ED (CAREER TECH)	5.20	7.40	3.00	5.40	5.40	0.00
INSTRUCTIONAL TECH/MEDIA SERVICES	2.00	4.00	6.49	6.49	7.49	1.00
TEACHING MUSEUMS	0.00	3.00	3.00	3.00	3.00	0.00
TEACHING MUSEUMS-CUST	0.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**30.20**	**34.40**	**33.09**	**37.89**	**40.89**	**3.00**
INSTRUCTIONAL SERV.						
INSTR. SUPPORT SRVCS	0.00	2.00	2.00	2.00	2.00	0.00
STUDENT DISCIPLINE	5.00	3.00	3.00	3.00	3.00	0.00
SOCIAL WORK	4.00	4.00	4.00	4.00	4.00	0.00
GUIDANCE/COUNSELING	3.00	3.00	5.00	5.00	5.00	0.00

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
SST/504	1.00	1.00	1.00	1.00	1.00	0.00
GED	1.50	0.50	0.50	0.50	0.50	0.00
ESOL	2.00	2.00	2.00	6.00	6.00	0.00
TITLE/NCLB/COMPL.	73.50	23.60	0.00	23.50	22.50	-1.00
CHARTER DEPARTMENT	1.00	0.00	0.00	0.00	0.00	0.00
YOUTH IN TRANSITION	1.50	1.50	1.50	1.50	1.60	0.10
EXTENDED LEARNING SUPPORT SER	0.00	2.00	2.00	2.00	2.00	0.00
PRE-K REMEDIAL SUPPORT	0.00	6.00	2.00	7.00	7.50	0.50
RTI	0.00	0.00	1.00	1.00	1.00	0.00
Sub-Total	**92.50**	**48.60**	**24.00**	**56.50**	**56.10**	**-0.40**
SPECIAL EDUCATION						
SPECIAL EDUCATION	34.00	28.00	13.00	23.00	22.00	-1.00
PSYCH. SERVICES	2.00	2.00	1.00	1.00	1.00	0.00
CUS SUPPORT-JO WELLS	2.00	2.00	2.00	3.00	0.00	-3.00
Sub-Total	**38.00**	**32.00**	**16.00**	**27.00**	**23.00**	**-4.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	3.00	3.00	4.00	4.00	4.00	0.00
BUDGET SERVICES	8.00	7.50	6.50	6.50	6.50	0.00
ACCOUNTING SERVICES	15.50	13.00	12.00	13.00	14.00	1.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
PROPERTY CONTROL	6.00	5.50	4.50	4.50	4.50	0.00
CONTRACTING/PURCH.	10.00	10.00	10.75	10.75	9.75	-1.00
LOCAL SCHL ACCOUNTIN	0.00	5.00	6.00	6.00	6.00	0.00
WAREHOUSE OPERATIONS	0.00	24.00	24.00	24.00	24.00	0.00
PRINTING SERVICES	0.00	5.00	5.00	5.00	6.00	1.00
CUSTODIAL SUPPORT- CENTRAL OFFICE	0.00	5.00	5.00	5.00	0.00	-5.00
Sub-Total	**58.50**	**94.00**	**93.75**	**94.75**	**90.75**	**-4.00**
INFORMATION TECH.						
INFORMATION TECH	3.00	5.00	2.00	2.00	2.97	0.97
DATA WAREHOUSE	3.00	3.00	3.00	4.00	4.00	0.00
IT-COMP EQUIP MAINT	7.00	7.00	7.00	7.00	7.00	0.00
STUDENT INFO SYSTEMS	0.00	17.00	17.00	17.00	17.00	0.00
RECORD MGT-ARCHIVING	4.00	4.00	4.00	4.00	5.00	1.00
INFRASTRUCTURE MGT	16.00	16.00	18.00	19.00	124.00	105.00
SAP PROJECT MGT	0.00	9.00	9.00	9.00	9.00	0.00
IT-TELE EQUIP MAINT	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**35.00**	**63.00**	**62.00**	**64.00**	**170.97**	**106.97**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	3.00	3.00	3.00	0.00
CAMPUS POLICE	9.00	9.00	9.00	20.00	23.00	3.00
RISK MANAGEMENT	3.00	3.00	14.00	3.00	3.00	0.00
HEALTH SERVICES	2.00	2.00	2.00	2.00	3.00	1.00
Sub-Total	**17.00**	**17.00**	**28.00**	**28.00**	**32.00**	**4.00**
OPERATIONS						
OPERATIONS	2.00	2.00	2.67	3.00	4.03	1.03
FACILITIES SERVICES	3.50	3.50	4.50	7.00	7.00	0.00
CUSTODIAL SERVICES	21.00	21.00	21.00	21.00	21.00	0.00
BUILDING PROGRAM	5.50	10.50	0.75	23.50	23.50	0.00
TRANSPORTATION	954.00	930.00	942.00	945.00	942.00	-3.00
MAINTENANCE	121.00	137.00	137.00	138.00	138.00	0.00

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
PORTABLES	2.00	2.00	2.00	2.00	2.00	0.00
BUILDING MANAGER	0.00	0.00	0.00	0.00	7.00	7.00
OPERATIONAL PLANNING	4.00	4.00	4.00	4.00	4.00	0.00
PLACEMENT OFFICE	2.00	2.00	2.00	2.00	2.00	0.00
TRANS - CUST SUPPORT	3.00	3.00	3.00	3.00	3.00	0.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	4.00	0.00
Sub-Total	**1,122.00**	**1,119.00**	**1,122.92**	**1,152.50**	**1,157.53**	**5.03**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	726.43	25.00	0.00	24.00	24.00	0.00
SNP F&R DISTRICTWIDE	0.00	47.00	0.00	41.00	33.18	-7.82
Sub-Total	**726.43**	**72.00**	**0.00**	**65.00**	**57.18**	**-7.82**
PG-FINANCIAL SERVICE						
PENSION GOLD	7.00	7.00	0.00	6.00	6.00	0.00
Sub-Total	**7.00**	**7.00**	**0.00**	**6.00**	**6.00**	**-15.64**
TALENT						
TALENT (HUMAN RESOURCES)	8.00	13.00	13.50	14.50	14.00	-0.50
TALENT STAFFING (PERSONNEL SERVICES)	17.00	23.75	23.75	24.00	25.00	1.00
TALENT MGT AND ORG DEV (SCH CERT PERS	12.00	7.00	6.67	6.00	5.00	-1.00
LEARNING AND DEV	0.00	20.00	11.00	22.49	22.49	0.00
CUST SUPPORT- PL BLDG	0.00	2.00	2.00	2.00	0.00	-2.00
Sub-Total	**37.00**	**65.75**	**56.92**	**68.99**	**66.49**	**-2.50**
Elementary Schools						
ABBOTTS HILL ES	74.59	80.03	74.19	77.30	72.83	-4.47
ALPHARETTA ES	104.10	101.43	81.25	97.35	84.95	-12.40
BARNWELL ES	88.50	91.02	75.10	89.40	80.10	-9.30
BETHUNE ES	75.34	84.60	67.70	78.80	87.00	8.20
BROOKVIEW ES	57.55	62.05	52.60	67.10	65.94	-1.16
CAMPBELL ES	104.54	110.44	94.15	116.15	108.76	-7.39
COGBURN WOODS ES	97.80	99.25	84.40	94.40	89.85	-4.55
COLLEGE PARK ES	0.00	0.00	0.00	0.00	82.96	82.96
CONLEY HILLS ES	71.98	75.75	58.70	78.20	89.09	10.89
CRABAPPLE CROSSING ES	70.55	77.25	72.49	77.70	73.64	-4.06
CREEK VIEW ES	88.30	98.05	90.79	93.39	91.45	-1.94
DOLVIN ES	86.95	89.70	83.60	87.30	84.00	-3.30
DUNWOODY SPRINGS ES	89.60	98.00	76.00	98.95	85.68	-13.28
JACKSON, ESTHER ES	97.30	92.80	76.10	91.55	83.99	-7.56
WEST, EVOLINE C. ES	83.05	90.05	75.90	93.40	89.89	-3.51
FINDLEY OAKS ES	70.19	78.66	70.80	84.20	73.56	-10.64
GULLATT ES	54.00	62.30	52.30	62.40	62.14	-0.26
HAPEVILLE ES	96.60	94.75	79.10	93.60	88.94	-4.66
HEARDS FERRY ES	70.20	75.20	67.20	79.70	80.68	0.97
HEMBREE SPRINGS ES	94.07	102.45	89.76	106.08	104.36	-1.72
HERITAGE ES	87.29	97.07	80.70	104.00	96.76	-7.24
HIGH POINT ES	93.85	107.05	88.70	108.65	101.56	-7.09
HILLSIDE ES	94.80	102.75	87.30	101.00	94.01	-6.99
HOLMES, HAMILTON ES	90.25	116.94	93.39	117.79	95.49	-22.30
LAKE WINDWARD ES	118.10	115.45	88.75	108.35	88.86	-19.49
LIBERTY POINT ES	91.17	86.89	76.09	97.70	95.10	-2.60
NOLAN, LOVE T. ES	86.79	97.72	72.40	95.10	82.76	-12.34
MANNING OAKS ES	86.74	90.88	80.30	88.80	89.94	1.14

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

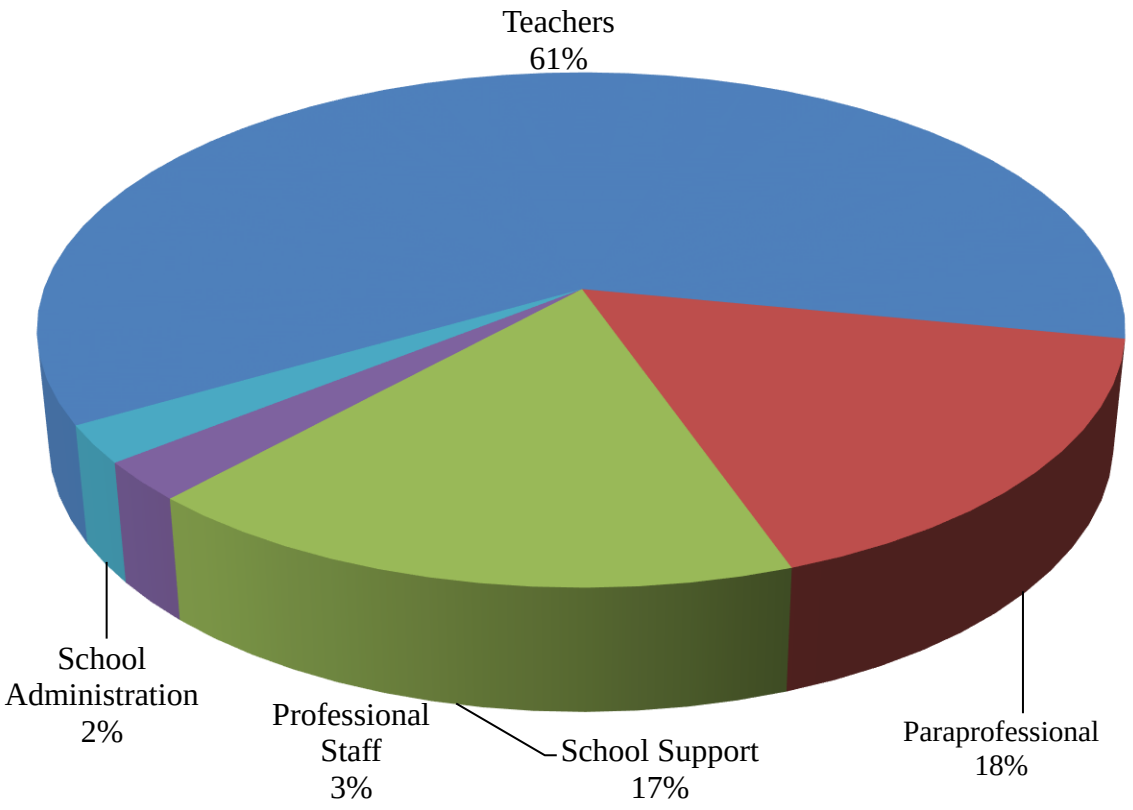
Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
MEDLOCK BRIDGE ES	71.55	81.55	72.20	82.30	78.39	-3.91
MIMOSA ES	138.49	149.15	130.35	150.20	138.15	-12.05
MOUNT OLIVE ES	87.14	89.29	69.44	92.94	93.97	1.03
MOUNTAIN PARK ES	85.83	92.20	86.80	93.40	86.26	-7.14
NEW PROSPECT ES	83.10	90.10	67.95	79.95	64.84	-15.11
NORTHWOOD ES	74.80	83.60	77.70	84.20	79.63	-4.57
OAK KNOLL ES	61.74	67.79	52.79	67.68	0.00	-67.68
OCEE ES	85.90	88.00	75.50	89.90	81.94	-7.96
PALMETTO ES	75.70	81.33	67.85	76.95	73.68	-3.27
PARKLANE ES	65.70	72.95	56.20	70.10	73.20	3.10
RANDOLPH ES	67.10	73.80	62.70	72.70	69.68	-3.02
RENAISSANCE ES	79.50	89.63	77.65	91.15	82.69	-8.46
RIVER EVES ES	91.65	103.00	86.90	106.00	95.90	-10.10
ROSWELL NORTH ES	114.75	123.66	100.39	108.50	99.29	-9.21
LEWIS, S.L. ES	77.05	79.12	58.25	79.30	77.85	-1.45
LEE, SEABORN ES	59.90	65.85	55.70	64.90	60.73	-4.18
SHAKERAG ES	78.00	81.71	71.80	84.70	77.00	-7.70
SPALDING DRIVE CH. ES	61.90	66.05	53.10	57.40	59.89	2.49
STATE BRIDGE ES	78.25	85.55	72.10	81.70	75.35	-6.35
STONEWALL TELL ES	79.99	93.00	92.50	105.89	102.74	-3.15
SUMMIT HILL ES	81.65	82.90	64.70	72.90	69.77	-3.13
SWEET APPLE ES	89.90	98.40	77.00	84.30	79.51	-4.79
TUBMAN, HARRIET ES	69.10	74.08	60.10	72.20	0.00	-72.20
WILSON CREEK ES	84.10	90.60	78.00	81.50	73.03	-8.47
WOODLAND CHARTER ES	116.85	122.55	100.20	119.50	109.51	-9.99
OAKLEY ES	81.85	84.95	74.00	93.29	87.66	-5.63
LAKE FOREST ES	107.10	124.95	102.80	130.00	122.41	-7.59
ISON SPRINGS ES	85.25	95.40	81.05	98.75	94.71	-4.04
BIRMINGHAM FALLS ES	79.98	76.64	74.35	82.15	77.05	-5.10
FELDWOOD ES	84.60	94.40	81.60	101.00	99.49	-1.51
CLIFTONDALE ES	82.38	86.30	75.50	92.55	89.71	-2.84
ES HOLDING	11.79	3.40	5.30	28.72	25.54	-3.18
Sub-Total	**4,916.79**	**5,270.43**	**4,452.23**	**5,285.08**	**4,923.82**	**-361.26**
Middle Schools						
AUTREY MILL MS	125.30	130.89	122.10	136.80	130.24	-6.56
BEAR CREEK MS	104.60	114.99	94.20	107.00	111.58	4.58
CAMP CREEK MS	94.50	103.75	81.45	101.05	88.40	-12.65
CRABAPPLE MS	85.70	100.30	88.70	98.20	91.00	-7.20
ELKINS POINTE MS	103.45	124.53	114.55	137.85	134.20	-3.65
HAYNES BRIDGE MS	93.95	100.45	89.00	106.00	108.13	2.13
HOLCOMB BRIDGE MS	93.45	108.90	91.70	114.20	109.01	-5.19
HOPEWELL MS	124.60	136.35	120.70	135.20	138.31	3.11
MCNAIR MS	97.25	105.50	88.10	106.70	96.49	-10.21
NORTHWESTERN MS	122.35	129.66	118.50	127.20	117.54	-9.66
WEST, PAUL D. MS	94.75	108.20	88.60	101.80	103.70	1.90
RIDGEVIEW MS	104.89	114.65	109.40	127.30	126.09	-1.21
RIVER TRAIL MS	137.45	151.70	134.20	139.00	111.84	-27.16
SANDTOWN MS	116.90	129.87	107.25	126.90	104.69	-22.21
SANDY SPRINGS MS	102.25	114.25	95.45	108.00	103.40	-4.60
TAYLOR ROAD MS	96.85	111.24	98.70	109.50	127.30	17.80

Fulton County Public Schools
FY2016 Budget
Five Year Staffing Summary - All Funds

Organization	FY12 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	FY16 change From FY15
WEBB BRIDGE MS	126.50	133.25	120.70	129.60	114.80	-14.80
WOODLAND MS	119.95	125.15	105.50	122.65	113.09	-9.56
RENAISSANCE MS	117.40	124.85	107.30	131.30	115.68	-15.63
MS HOLDING	1.40	6.00	5.80	8.70	7.60	-1.10
Sub-Total	**2,063.49**	**2,274.48**	**1,981.90**	**2,274.95**	**2,153.07**	**-121.88**
High Schools						
ALPHARETTA HS	220.85	223.90	188.30	204.00	177.55	-26.45
BANNEKER HS	181.65	186.14	157.50	204.10	197.50	-6.60
CENTENNIAL HS	205.15	207.90	181.40	210.40	206.91	-3.49
CHATTAHOOCHEE HS	149.00	163.22	150.60	162.50	168.49	5.99
CREEKSIDE HS	127.94	150.47	128.80	153.35	169.08	15.73
MILTON HS	194.89	184.19	159.80	167.30	170.24	2.94
NORTH SPRINGS HS	136.90	151.60	140.90	153.50	147.74	-5.76
NORTHVIEW HS	140.85	153.20	141.70	160.60	156.81	-3.79
RIVERWOOD HS	141.89	155.72	137.13	145.59	138.59	-7.00
ROSWELL HS	217.55	215.80	191.15	199.15	185.20	-13.95
TRI-CITIES HS	171.14	189.64	153.85	184.05	192.50	8.45
WESTLAKE HS	151.10	169.30	153.10	168.20	159.52	-8.68
JOHNS CREEK HS	150.45	171.05	159.50	172.30	162.99	-9.31
LANGSTON HUGHES HS	155.00	156.40	147.00	181.70	195.54	13.84
NORTH METRO	0.65	0.40	0.20	0.20	0.00	-0.20
SOUTH METRO	0.10	0.20	0.30	0.30	0.00	-0.30
OLD MILTON	5.00	1.20	0.20	2.20	0.00	-2.20
FLAT SHOALS CENTER	10.90	182.89	136.22	231.97	418.78	186.81
CAMBRIDGE HS	3.00	117.63	123.50	151.80	165.50	13.70
HS HOLDING	11.45	24.00	8.11	20.76	22.25	1.49
Sub-Total	**2,375.46**	**2,804.85**	**2,459.26**	**2,873.97**	**3,035.17**	**161.20**
Alternative/ Learning Centers						
INDEPENDENCE HS	49.75	53.55	47.40	52.30	50.39	-1.91
MCCLARIN HS	45.00	51.57	42.90	56.00	51.51	-4.49
N.CRSSRDS/2ND CHANCE	33.90	31.40	0.00	0.00	0.00	0.00
S.CRSSRDS/2ND CHANCE	41.60	40.69	0.00	0.00	0.00	0.00
OLD WESTLAKE	1.60	2.20	2.20	1.20	2.00	0.80
VIRTUAL SCHOOL	0.00	0.00	0.00	6.00	15.00	9.00
Sub-Total	**171.85**	**179.41**	**92.50**	**115.50**	**118.90**	**3.40**
GRAND TOTAL	**11,730.52**	**12,175.81**	**10,517.98**	**12,254.03**	**12,039.36**	**-230.31**

Fulton County Public Schools
FY2016 Budget
Elementary School Staff - All Funds

The 2016 elementary school analysis shows a 6.84% projected decrease in personnel (361.26 equivalent positions) in comparison to the 2015 fiscal year. School Support represents the majority of the decrease with 171.45 positions. The decrease is due to the way School Nutrition count employees. In FY15, SNP counted each body as 1.00 and for FY16 they converted that number to FTE. Teachers represents the second largest decrease with 115.81 positions. All elementary speech positions were moved to our flat shoals holding account which will show an increase and offset the decrease in elementary. Professional Staff decreased by 57.50 due to the School Tech Specialists positions will be housed centrally in FY16.

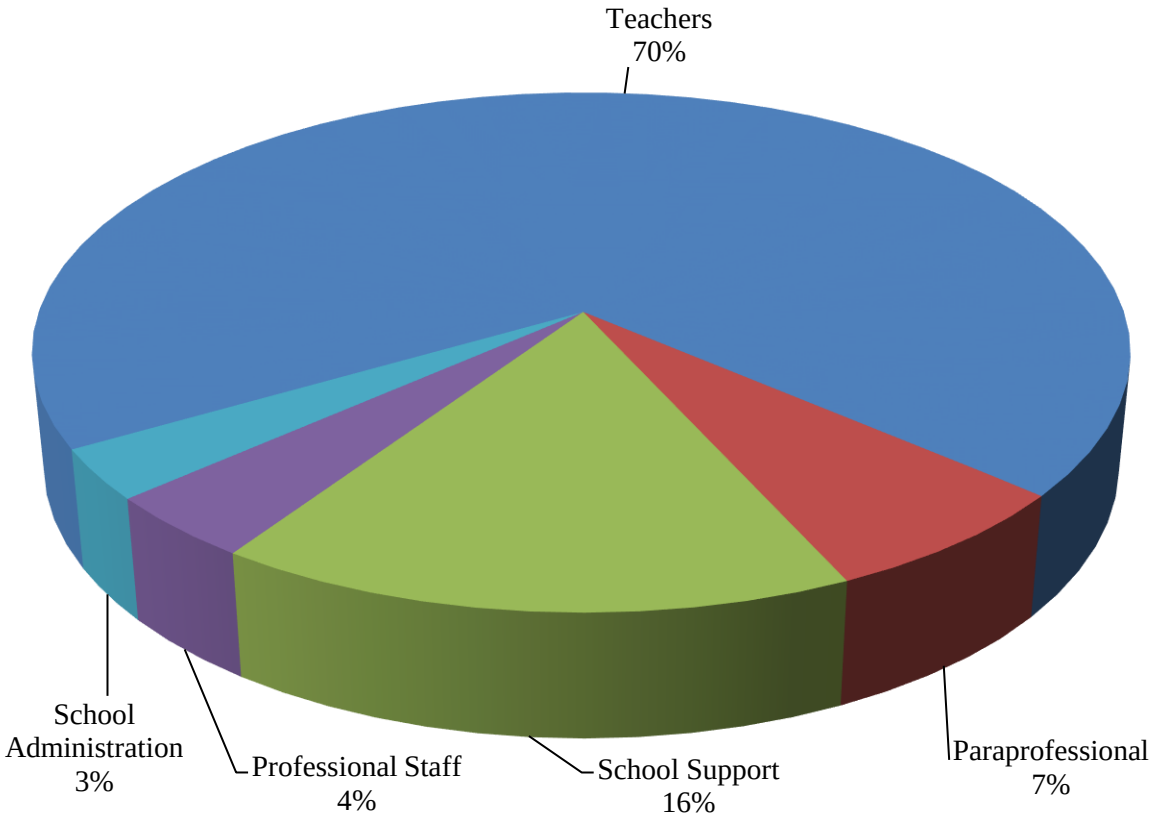


STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	3,139.14	3,023.33	(115.81)	-3.69%
Paraprofessionals	829.70	815.20	(14.50)	-1.75%
School Support	1,017.74	846.29	(171.45)	-16.85%
Professional Staff	179.50	122.00	(57.50)	-32.03%
School Administration	119.00	117.00	(2.00)	-1.68%
Total	5,285.08	4,923.82	-361.26	-6.84%

Fulton County Public Schools
FY2016 Budget
Middle School Staff - All Funds

The 2016 middle school analysis shows a 5.36% decrease in personnel (121.88 equivalent positions) in comparison to the 2015 fiscal year. School Support represents the majority of the decrease with 80.78 positions. The decrease is due to the way School Nutrition count employees. In FY15, SNP counted each body as 1.00 and for FY16 they converted that number to FTE. Teachers represents the second largest decrease with 36.10 positions of which most are represented by speech moving to flat shoals. Professional Staff decreased by 19.00 due to the School Tech Specialists positions will be housed centrally in FY16.

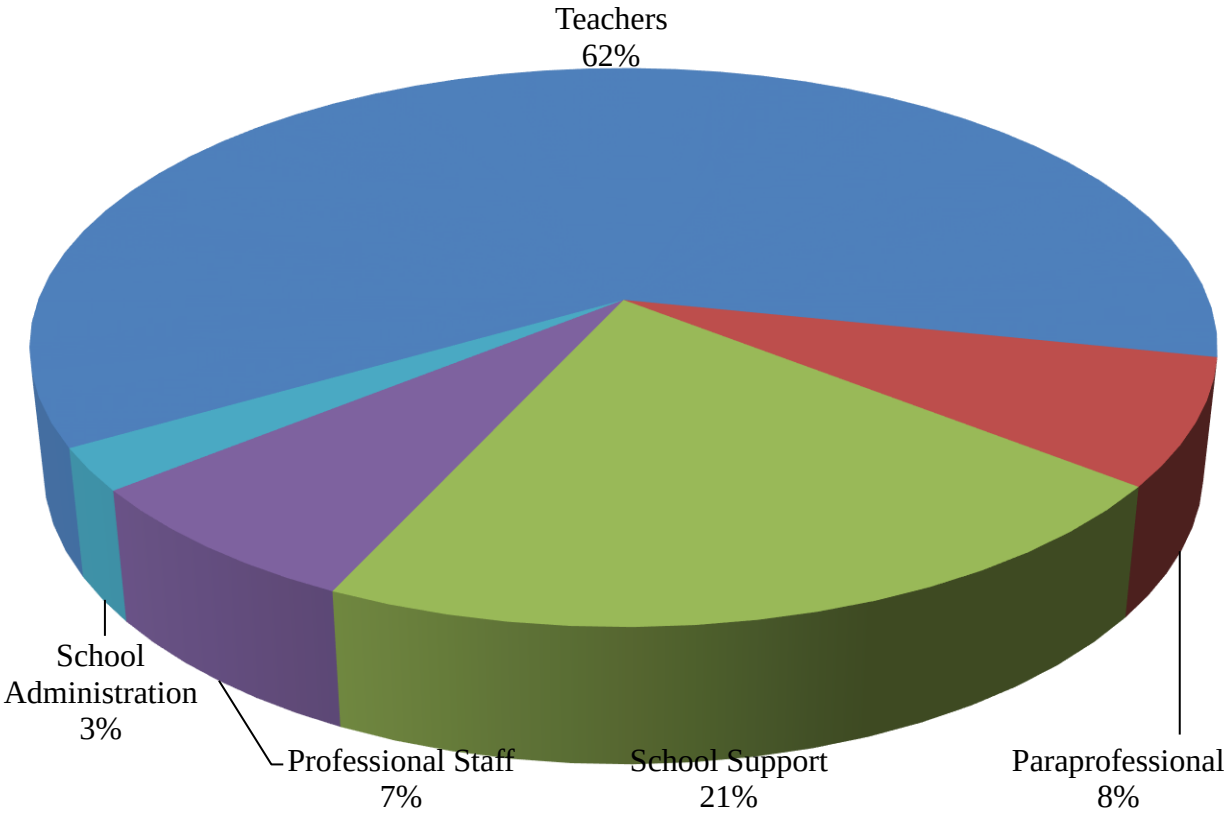


STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,535.45	1,499.35	(36.10)	-2.35%
Paraprofessionals	134.00	148.00	14.00	10.45%
School Support	431.50	350.72	(80.78)	-18.72%
Professional Staff	106.00	87.00	(19.00)	-17.92%
School Administration	68.00	68.00	0.00	0.00%
Total	2,274.95	2,153.07	-121.88	-5.36%

Fulton County Public Schools
FY2016 Budget
High & Alternative School Staff
All Funds

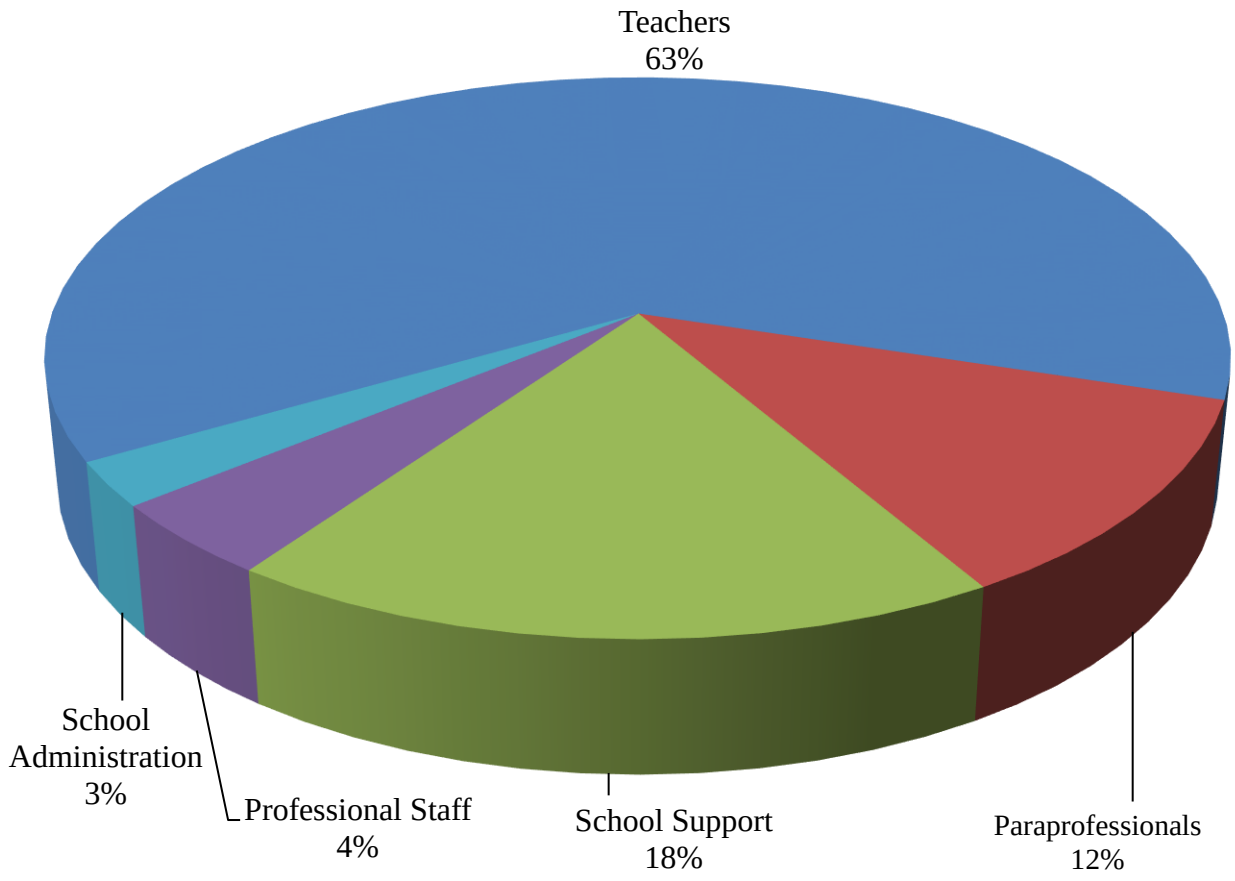
The 2016 high school analysis shows a 5.51% increase in personnel (164.60 equivalent positions) in comparison to the 2015 fiscal year. Teacher positions represents the majority of the increase with 233.51 positions. The increase is caused by the decrease in ES & MS due to the reallocation of the speech positions and enrollment growth. School Support represents decreased by 63.41 positions due to the way School Nutrition changed how they count employees. In FY15, SNP counted each body as 1.00 and for FY16 they converted that number to FTE. Professional Staff decreased by 12.50 which is caused by the School Tech Specialists positions being housed centrally in FY16.



STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,709.37	1,942.88	233.51	13.66%
Paraprofessionals	225.50	230.50	5.00	2.22%
School Support	736.10	672.69	(63.41)	-8.61%
Professional Staff	242.50	230.00	(12.50)	-5.15%
School Administration	76.00	78.00	2.00	2.63%
Total	2,989.47	3,154.07	164.60	5.51%

Fulton County Public Schools
FY2016 Budget
Total School Staff - All Funds



STAFF COMPARISON

Position	FY2015 Projected	FY2016 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,383.96	6,465.56	81.60	1.28%
Paraprofessionals	1,189.20	1,193.70	4.50	0.38%
School Support	2,185.34	1,869.70	(315.64)	-14.44%
Professional Staff	528.00	439.00	(89.00)	-16.86%
School Administration	263.00	263.00	-	0.00%
Total	10,549.50	10,230.96	-318.54	-3.02%

Fulton County Schools

Where Students Come First

Statistics & Details





Fiscal Year	Tax Year	Tax Rate Per $1000 Valuation	Property Values (in Millions) Total Market Value	Property Values (in Millions) Total Taxable Value	Taxes Levied (in Millions)	% of Billed Taxes Collected Within Fiscal Year
2009	2008	16.403	72,762.02	31,984.24	513.27	99%
2010	2009	17.502	72,562.27	30,984.24	542.28	96%
2011	2010	18.502	69,126.86	29,364.14	543.29	98%
2012	2011	18.502	69,808.22	27,923.28	516.63	98%
2013	2012	18.502	68,958.68	27,583.47	510.35	98%
2014	2013	18.502	68,781.35	27,512.54	509.03	98%
2015	2014	18.502	61834.87	27,825.69	514.83	99%

What are property taxes?

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

Property Taxable Values

Fulton County's total taxable digest has ranged from $27 to $31 billion over the past eight years with the value projected to remain around $27.8 billion in 2016, which will be a slight increase from FY15. This will be the first positive gain since the digest starting losing from 2008, when the effects of the housing crisis began to work their way fully into the economy.

Tax Millage Rate

The millage rate of the school system for fiscal year 2015-2016 is 18.502, of which, all are used for the maintenance and operations of the school district.

The current projections for FY16 are based on an 18.502 millage rate.

Tax Levy

A millage rate of 18.502 will levy $514.83 million in taxes for FY16.

Tax Collections

The Tax Office is expected to collect 99.0% of the taxes billed. However, billing is expected to be 96.4% of what is levied in FY16, for a total of $496.5 million.

Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 280,733,501	1	1.02%
AT&T	183,149,804	2	0.67%
Georgia Power	147,429,021	3	0.54%
Delta Airlines	89,308,830	4	0.32%
Comcast	82,860,209	5	0.30%
Coca Cola Company	79,441,151	6	0.29%
Sanctuary Park Realty	76,755,591	7	0.28%
Fulcoprop 56, LLC	64,676,740	8	0.24%
Bellsouth	64,775,023	9	0.24%
Bre Coh GA, LLC	61,761,239	10	0.22%
Total Principal Taxpayers	1,130,891,109		4.11%

Fulton County Public Schools
FY2015 - 2016 Budget

	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**18.502**		**18.502**
Total School Taxes	**$ 1,073.12**	$ -	**$ 1,073.12**

* Assume School Homestead Exemption Only

Impact of School Mill Rate Change on a Homestead Valued at $150,000

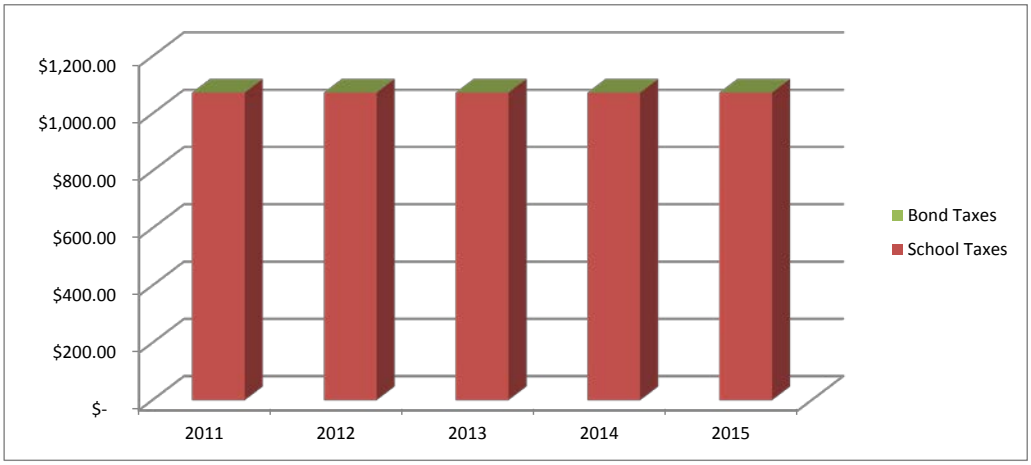
	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**0**		**0**
Dollar Impact**	**$ -**	$ -	**$ -**

* Assume School Homestead Exemption Only
** Assumes no change in Appraised Value

School Millage Rate and Taxes on a Homestead Valued at $150,000

Calendar Year	2011	2012	2013	2014	2015
School Millage Rate	18.502	18.502	18.502	18.502	18.502
Bond Millage Rate	0	0	0	0	0
Combined Millage Rate	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**

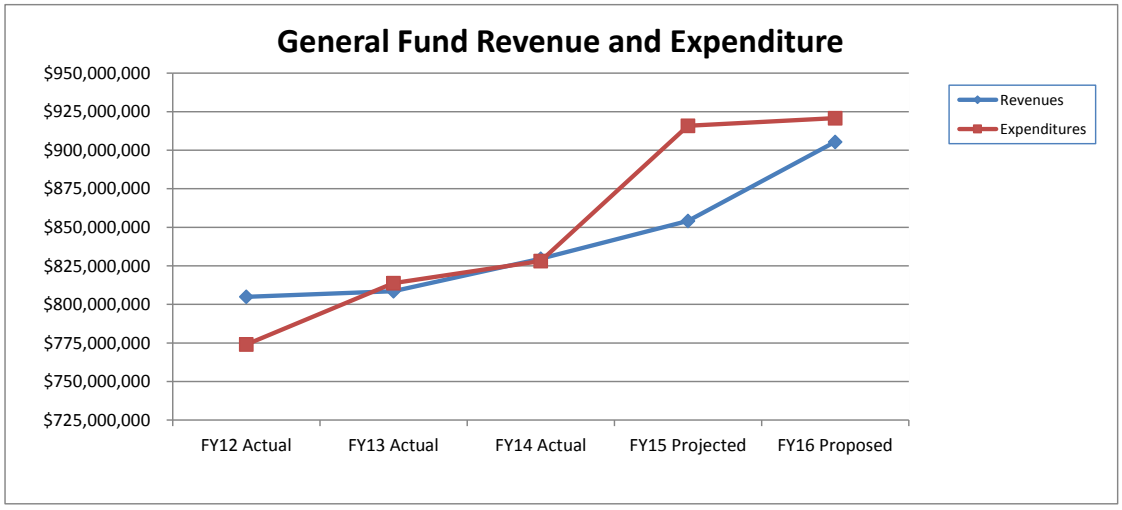
	2011	2012	2013	2014	2015
School Taxes	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12
Bond Taxes			$ -	$ -	$ -
Combined Millage Rate	**1073.12**	**1073.12**	**1073.12**	**1073.12**	**1073.12**



Fulton County Public Schools
Proposed Budget FY2016
Five-Year Summary - General Fund

Revenue:	**FY12 Actual**	**FY13 Actual**	**FY14 Actual**	**FY15 Projected**	**FY16 Proposed**
Federal Source	$ 891,874	$ 714,039	$ 675,228	$ 685,000	$ 685,000
Local Revenue	$ 509,665,972	$ 502,404,109	$ 510,116,774	$ 513,884,931	$ 552,722,210
State Source	$ 279,442,624	$ 294,589,046	$ 308,422,796	$ 327,588,520	$ 339,335,061
Interest on Investments	$ 514,296	$ 624,597	$ 388,221	$ 168,171	$ 169,344
Transfers and Other Local Revenues	$ 14,380,200	$ 10,189,656	$ 10,037,270	$ 11,850,492	$ 12,549,448
Total Revenue	$ 804,894,965	$ 808,521,448	$ 829,640,289	$ 854,177,114	$ 905,461,063

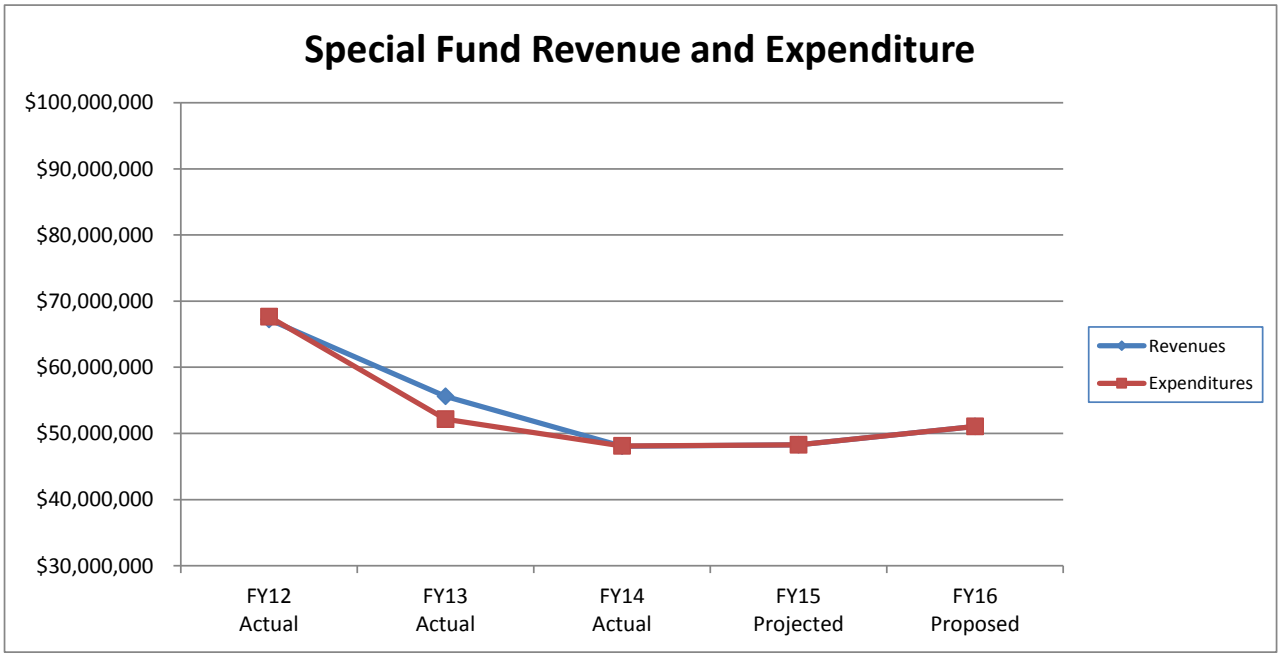
Expenditures:	**FY12 Actual**	**FY13 Actual**	**FY14 Actual**	**FY15 Projected**	**FY16 Proposed**
Instruction	525,798,023	548,554,019	$ 551,480,734	$ 592,284,443	$ 614,353,920
Pupil Services	24,221,428	24,860,349	$ 26,791,151	$ 27,271,843	$ 32,982,871
Improv. Of Inst. Svcs	15,703,026	18,301,661	$ 18,560,654	$ 28,844,537	$ 24,594,664
Education Media Svcs	12,577,827	14,594,087	$ 13,582,452	$ 13,662,172	$ 13,456,379
Federal Grant Administration	-	20,513	$ -	$ -	$ -
General Administration	2,466,928	3,741,184	$ 3,060,388	$ 2,425,133	$ 2,365,801
School Administration	48,831,559	50,564,917	$ 50,440,516	$ 51,414,022	$ 51,399,776
Support Services - Business	17,096,175	16,189,417	$ 20,065,998	$ 19,261,151	$ 13,385,944
Operation & Maintenance of Plant	70,979,637	74,522,034	$ 77,518,800	$ 89,979,669	$ 85,541,737
Student Transportation	43,482,243	47,036,123	$ 47,083,799	$ 51,079,684	$ 52,101,617
Support Services - Central	12,786,524	15,351,683	$ 19,438,931	$ 29,562,239	$ 29,670,548
Other Support Services	54,388	42,555	$ 40,035	$ 40,035	$ 40,035
Facilities Acq. & Construction	-		$ -	$ -	$ -
Transfers & Other Outlay	-		$ -	$ 10,048,582	$ 920,600
Debt Svcs. (Principal & Interest)					
Total Expenditures	$ 773,997,758	$ 813,778,542	$ 828,063,459	$ 915,873,511	$ 920,813,893
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,897,207	(5,257,094)	1,576,831	(61,696,396)	(15,352,830)
Other Financing Sources (Uses)					
Proceeds from the sale of capital assets	$ 25,088	$ 378,076	$ 216,659	$ 132,633	$ 132,633
Insurance proceeds	$ 247,375	$ 222,417	$ 381,548	$ 150,000	$ 150,000
Transfers (In/Out)	$ 2,047	$ (14,148)			
	$ 274,510	$ 586,345	$ 598,207	$ 282,633	$ 282,633
Net Change in Fund Balances	$ 31,171,717	$ (4,670,749)	$ 2,175,038	$ (61,413,763)	$ (15,070,197)
Fund Balances Beginning of Year	$ 210,206,546	$ 241,378,263	$ 236,707,514	$ 238,882,551	$ 177,468,788
Fund Balances End of Year	**$ 241,378,263**	**$ 236,707,514**	**$ 238,882,551**	**$ 177,468,788**	**$ 162,398,591**
Fund Balance as % of Expenditure	31%	29%	29%	19%	18%



Fulton County Public Schools
Proposed Budget FY2016
Five-Year Summary - Special Revenue Fund

Revenue:	**FY12 Actual**	**FY13 Actual**	**FY14 Actual**	**FY15 Projected**	**FY16 Proposed**
Federal Source	$ 60,736,993	$ 46,055,560	$ 42,179,950	$ 42,470,456	$ 44,462,640
Local Revenue	$ -	$ -	$ -	$ -	$ -
State Source	$ 6,488,710	$ 5,614,132	$ 5,700,000	$ 5,650,000	$ 5,650,000
Other Local Revenue	$ -	$ 3,915,317	$ 179,130	$ 140,232	$ 52,219
Total Revenue	$ 67,225,703	$ 55,585,009	$ 48,059,080	$ 48,260,688	$ 50,164,859
Transfers	$ -	$ -	$ -	$ -	$ 873,319
Total Available Resources	$ 67,225,703	$ 55,585,009	$ 48,059,080	$ 48,260,688	$ 51,038,178

Expenditures:	**FY12 Actual**	**FY13 Actual**	**FY14 Actual**	**FY15 Projected**	**FY16 Proposed**
Instruction	$ 38,626,369	$ 33,529,969	$ 37,635,065	$ 30,346,347	$ 29,602,825
Pupil Services	$ 1,923,585	$ 2,640,367	$ 2,681,894	$ 2,761,417	$ 2,475,803
Improv. Os Inst. Svcs	$ 17,455,866	$ 11,854,077	$ 4,800,371	$ 10,257,715	$ 13,761,718
Education Media Svcs	$ 117,853	$ 47,627	$ -	$ 17,278	$ 53,512
Federal Adminsitration	$ 1,717,518	$ 1,125,887	$ 1,051,157	$ 1,406,998	$ 1,637,383
General Administration	$ 1,898,129	$ 590,352	$ 845,497	$ 908,223	$ 1,046,505
School Administration	$ 1,136	$ 916	$ 300	$ -	$ -
Support Services - Business	$ 21,685	$ -	$ -	$ -	$ -
Operation & Maintenance of Plant	$ 222,873	$ 1,552	$ -	$ -	$ 7,869
Student Transportation	$ 2,787,415	$ 104,000	$ 416,212	$ 727,010	$ 431,241
Support Services - Central	$ 423,607	$ 390,602	$ 366,769	$ 154,808	$ 71,223
Other Support Services	$ 2,456,379	$ 1,848,649	$ 305,379	$ 1,680,894	$ 1,950,099
School Nutrition	$ -	$ 3,571	$ -	$ -	$ -
Total Expenditures	$ 67,652,415	$ 52,137,569	$ 48,102,644	$ 48,260,688	$ 51,038,178



Debt Policy

It has generally been the policy of the School System to use long-term debt issues, or debt with a maturity date of more than one year, to finance new school construction, land acquisition, renovation of existing facilities, major equipment purchases and refinancing of existing bonds. 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 primary 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. They are secured by the issuer's ad valorem taxing power or Special Purpose Local Option Sales Tax, most commonly called SPLOST collections. SPLOST proceeds can be used to make debt service principal and interest payments as long as debt service is included as a purpose in the sales tax referendum, as it was done with the current referendum. The SPLOST referendum is presented to voters every five years.

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

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

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable at June 30, 2014.

1991 Series General Obligation Refunding Bonds

On November 1, 1991, the School System issued $133,960,000 of general obligation refunding bonds, Series 1991, with interest payments due semiannually on May 1 and November 1 and principal payments due on May 1 of each fiscal year. Interest rates vary from 4.75% to 6.375%. This debt refunded general obligation bonds, Series 1987 in the amount of $118,000,000. The estimated amount of refunded debt related to this issue still outstanding at June 30, 2014 is $16,181,397.

Annual debt service requirements to maturity as of June 30, 2014 are as follows:

1991 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2015	7,200,000	1,171,088	8,371,088
FY2016	7,125,000	712,088	7,837,088
FY2017	4,045,000	257,868	4,302,868
Total	**$ 18,370,000**	**$ 2,140,220**	**$ 20,511,044**

1998 Series General Obligation Refunding Bonds

On June 15, 1998, the School System issued $135,150,000 of general obligation refunding bonds, Series 1998, with interest payments due semiannually on January 1 and July 1 and principal payments due on January 1 of each fiscal year. Interest rates vary from 4.0% to 5.5%. This debt refunded general obligation bonds, Series 1993 in the amount of $160,710,000. The estimated amount of refunded debt related to this issue still outstanding at June 30, 2014 is $70,160,000.

Annual debt service requirements to maturity as of June 30, 2014 are as follows:

1998 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2015	8,420,000	3,743,956	12,163,956
FY2016	8,845,000	3,301,906	12,146,906
FY2017	9,305,000	2,826,488	12,131,488
FY2018	9,805,000	2,326,344	12,131,344
FY2019	10,330,000	1,799,325	12,129,325
FY2020	10,890,000	1,231,175	12,121,175
FY2021	11,495,000	632,225	12,127,225
Total	**$ 69,090,000**	**$ 15,861,419**	**$ 84,951,419**

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 4.730% 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 the purpose of 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, 2014 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2015	$ 2,375,666	$ 1,685,536	$ 4,061,202
FY2016	2,375,667	1,685,535	4,061,202
FY2017	2,375,666	1,685,536	4,061,202
FY2018	2,375,667	1,685,535	4,061,202
FY2019	2,375,666	1,685,536	4,061,202
FY2020 - FY2024	11,878,334	8,427,678	20,306,012
FY2025 - FY2027	7,127,000	5,056,606	12,183,606
Total	**$ 30,883,666**	**$ 21,911,962**	**$ 52,795,628**

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, 2014:

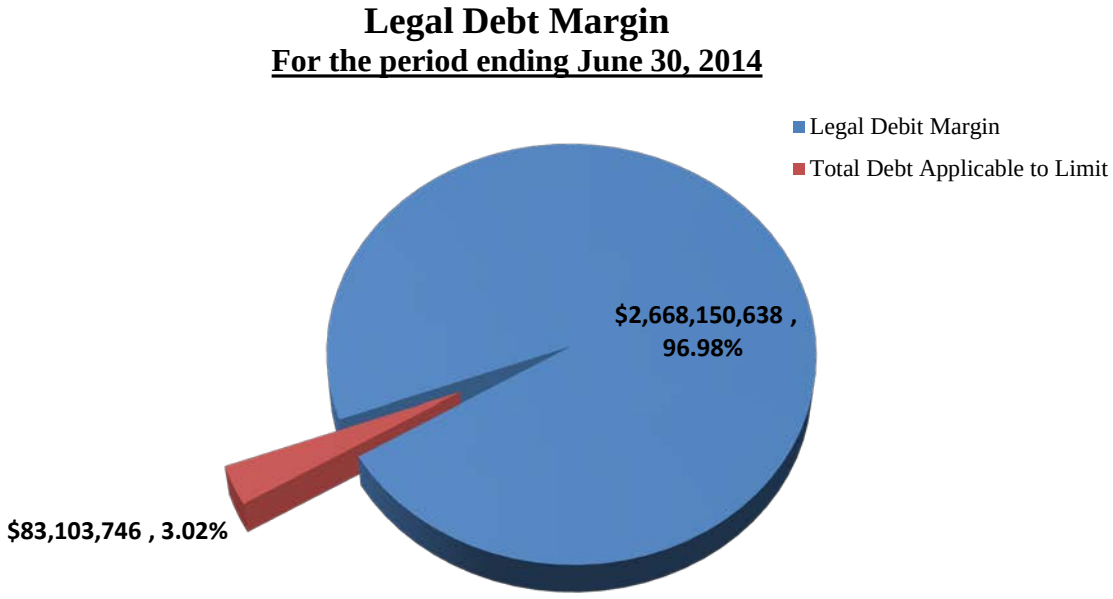
	Outstanding 7/1/2013	Additions	Reductions	Outstanding 6/30/2014	Amounts Due in One Year
Governmental Activities					
1991 general obligation bonds	$ 25,640,000	$ -	$ 7,270,000	$ 18,370,000	$ 7,200,000
1998 general obligation bonds	77,100,000	-	8,010,000	69,090,000	8,420,000
2011 intergovernmental agreement	33,259,333	-	2,375,667	30,883,666	2,375,666
Workers' compensation insurance claims	10,699,724	8,265,434	8,061,347	10,903,811	5,451,906
Other claims and judgments	1,255,094	1,263,341	361,669	2,156,766	1,661,106
Compensated absences	29,881,176	30,498,801	27,604,335	32,775,642	29,498,078
Total Governmental Activities	$ 177,835,327	$ 40,027,576	$ 53,683,018	$ 164,179,885	$ 54,606,756

The debt service fund retires the general obligation bonds. The 2012 SPLOST capital projects fund will retire the intergovernmental agreement. If future special purpose local option sales taxes are not approved, the general fund will retire this obligation. Primarily the general fund retires the workers' compensation insurance claims, other claims and judgments and compensated absences.

Legal Debt Margin

The legal debt limitation, in accordance to 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, 2014, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $2,751,254,384 or $2.8 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 $83,103,746, which is the outstanding GO bonds, is well below the legal debt limit of $2,751,254,384. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2014 is $2,668,150,638. The School System is, therefore, operating at only 3.02 percent of its debt capacity, meaning 96.98 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 2010-2014 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 2.50 percent to 3.32 percent of its legal debt limit.

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)
Last Five Fiscal Years

	June 30,				
	2010	**2011**	**2012**	**2013**	**2014**
Assessed Value [1]	$ 30,794,901,941	$ 29,234,449,479	$ 28,307,853,260	$ 27,583,473,238	$ 27,512,543,844
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 3,079,490,194	$ 2,923,444,948	$ 2,830,785,326	$ 2,758,347,324	$ 2,751,254,384
Debt applicable to limit: [2]					
General obligation bonds	149,760,000	134,370,000	118,700,000	102,740,000	87,460,000
Less: Amount reserved for repayment of general obligation debt	47,441,152	47,474,552	47,975,600	25,390,779	4,356,254
Total debt applicable to limit	102,318,848	86,895,448	70,724,400	77,349,221	83,103,746
Legal Debt Margin	$ 2,977,171,346	$ 2,836,549,500	$ 2,760,060,926	$ 2,680,998,103	$ 2,668,150,638
Total net debt applicable to the limit as a % of the debt limit	3.32%	2.97%	2.50%	2.80%	3.02%

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

Impact of Long Term Debt on Current and Future Operations

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

Impact on Current Operations

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

Impact on Future Operations

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

Short-term Debt

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

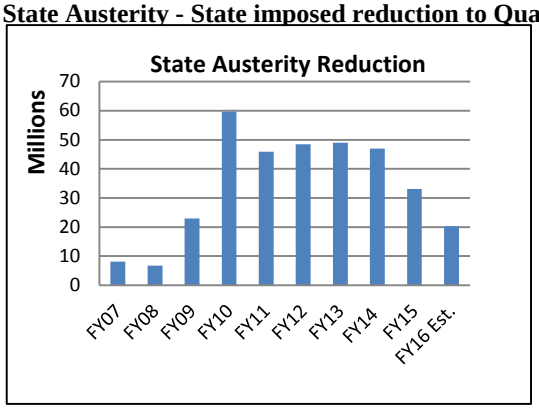
- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan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

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

SPLOST CAPITAL REVENUE BUDGET BY YEAR

Fiscal Year / Fund	Description	Original Budget	Recognized Amount	Budget Balance
Fiscal Year 2010				
331-9990	Educ Spec Purp Loc Opt Sls Tax	123,811,769	125,525,550	1,713,781
	Interest Income	1,940,227	634,925	-1,305,302
	State Capital Outlay	20,512,363	19,454,623	-1,057,740
Totals for Year		**146,264,359**	**145,615,098**	**-649,261**
Fiscal Year 2011				
331-9990	Educ Spec Purp Loc Opt Sls Tax	114,165,011	130,265,771	16,100,760
	Interest Income	91,923	87,549	-4,374
	State Capital Outlay	14,901,056	13,179,902	-1,721,154
Totals for Year		**129,157,990**	**143,533,222**	**14,375,232**
Fiscal Year 2012				
331-9990	Educ Spec Purp Loc Opt Sls Tax	169,216,874	176,227,513	-7,010,639
	Interest Income	60,000	98,160	-38,160
	State Capital Outlay	6,417,763	30,342,208	-23,924,445
Totals for Year		**175,694,637**	**206,667,882**	**-30,973,245**
Fiscal Year 2013				
331-9990	Educ Spec Purp Loc Opt Sls Tax	14,645,984	0	14,645,984
	Interest Income		141,531	-141,531
	State Capital Outlay	13,854,124	2,121,178	11,732,946
		28,500,108	**2,262,709**	**26,237,399**
341-9990	Educ Spec Purp Loc Opt Sls Tax	134,320,757	150,788,659	-16,467,902
	Interest Income	0	81,160	-81,160
	State Capital Outlay	817,528	0	817,528
		135,138,285	**150,869,819**	**-15,731,534**
Totals for Year		**163,638,393**	**153,132,528**	**10,505,865**
Fiscal Year 2014				
341-9990	Educ Spec Purp Loc Opt Sls Tax	136,993,134	156,944,090	-19,950,956
	Interest Income	72,343	219,051	-146,708
	State Capital Outlay	9,266,619	7,418,614	1,848,006
Totals for Year		**146,332,096**	**164,581,754**	**-18,249,658**
Fiscal Year 2015				
341-9990	Educ Spec Purp Loc Opt Sls Tax	160,118,049	97,025,925	63,092,124
	Interest Income	75,000	216,179	-141,179
	State Capital Outlay	35,656,423	1,895,432	33,760,991
Totals for Year		**195,849,472**	**99,137,536**	**96,711,936**
GRAND TOTALS		**956,936,947**	**912,668,020**	**71,720,869**

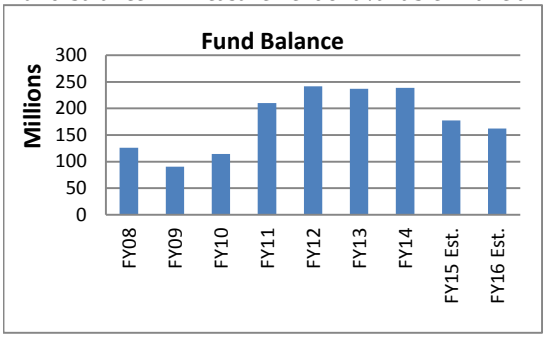
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
FY07	$ 8,124,205
FY08	$ 6,765,932
FY09	$ 22,962,918
FY10	$ 59,630,624
FY11	$ 45,912,925
FY12	$ 48,427,138
FY13	$ 48,946,038
FY14	$ 46,916,657
FY15	$ 33,052,072
FY16 Est.	$ 20,302,836

The sudden spike or increase in the State Austerity Reduction in FY2010 was directly related to the recent recession. The recession started in December 2007 (FY08) and is believed to have ended in the summer of 2009 (FY10). In FY2015, the Governor's Budget included the restoration of nearly $315 million of the austerity reduction for local districts to use to restore instructional days, eliminate teacher furloughs, and enhance teacher salaries. In FY2016, the austerity reduction was further reduced by $20,302,836.

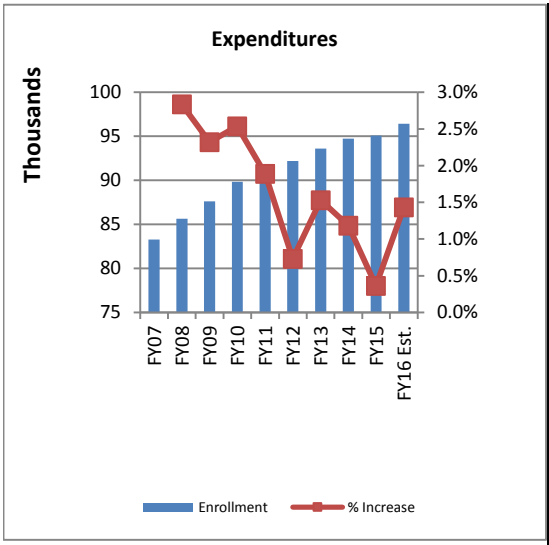
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance
FY08	$ 126,081,595
FY09	$ 90,576,611
FY10	$ 114,278,894
FY11	$ 210,206,546
FY12	$ 241,378,263
FY13	$ 236,707,512
FY14	$ 238,882,551
FY15 Est.	$ 177,468,788
FY16 Est.	$ 162,398,591

The District is financially stable today because of the major budget cuts approved in FY09, FY10, and FY11. Fulton County Schools has been strategically spending down the fund balance since FY14 using only one-time expenditures

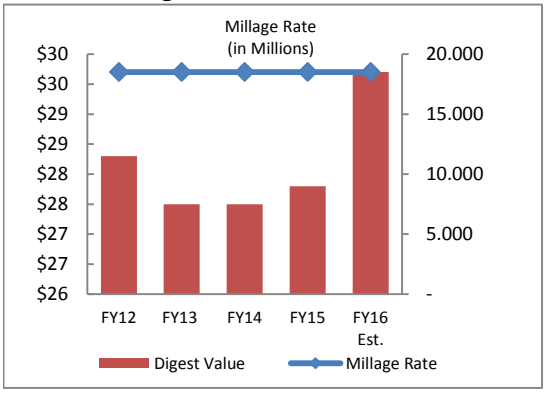
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY07	83,265	
FY08	85,625	2.8%
FY09	87,612	2.3%
FY10	89,835	2.5%
FY11	91,533	1.9%
FY12	92,202	0.7%
FY13	93,611	1.5%
FY14	94,720	1.2%
FY15	95,065	0.4%
FY16 Est.	96,427	1.4%

Enrollment continues to grow but at a slower pace. For the first time in recent history, North Fulton has experienced an overall drop in enrollment, the second year the elementary level has declined. Incoming cohorts are much smaller than larger outgoing classes causing a shrinkage in the total enrollment. The region is expected to continue to decline based on the current trends and the impact of redevelopment. Redevelopment and fewer magnet transfer approvals due to existing space constraints impacted the Sandy Springs region. The housing market in the South Fulton region is slowly rebounding. Elementary growth continues in the region, while high school enrollment trends in a positive direction as fewer students are dropping out.

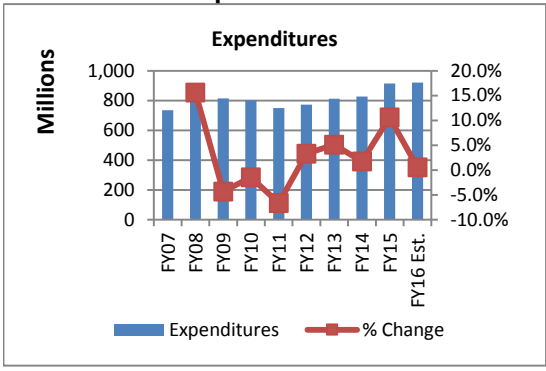
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
FY07	18.107	$26.2
FY08	18.091	$29.1
FY09	17.502	$31.1
FY10	17.502	$30.9
FY11	18.502	$29.2
FY12	18.502	$28.3
FY13	18.502	$27.5
FY14	18.502	$27.5
FY15	18.502	$27.8
FY16 Est.	18.502	$29.7

The value of a mill has been somewhat stable since FY2012 with a slight increase in FY2015 which will continue in FY2016.

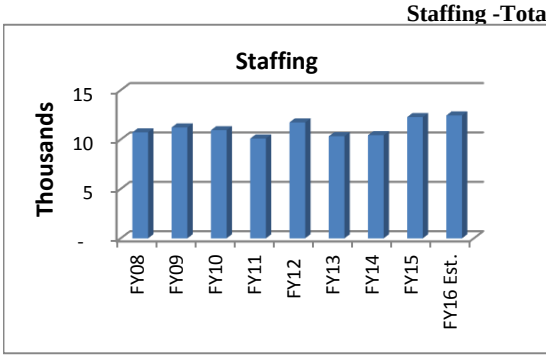
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY07	$ 736,156,985	
FY08	$ 851,357,061	15.65%
FY09	$ 814,578,262	-4.32%
FY10	$ 802,650,618	-1.46%
FY11	$ 749,244,461	-6.65%
FY12	$ 773,997,758	3.30%
FY13	$ 813,778,542	5.14%
FY14	$ 828,063,459	1.76%
FY15	$ 915,873,511	10.60%
FY16 Est.	$ 920,813,893	0.54%

FY16 expenditures includes a salary increase for teachers and a paid step increase for all employees. Other notable increases include adding calendar days for certain employee groups back to the school year.

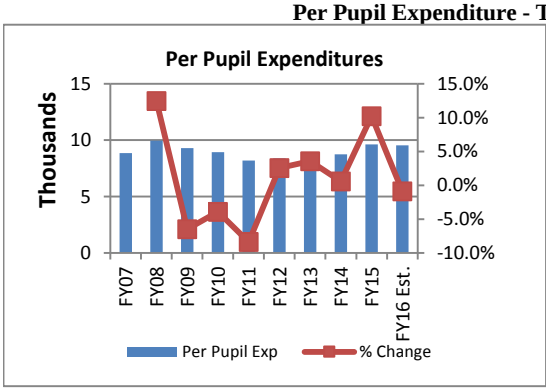
Staffing -Total positions allocated for schools and departments



Fiscal Year	Staffing	
FY08	10,732	
FY09	11,230	
FY10	10,948	
FY11	10,105	
FY12	11,733	
FY13	10,340	
FY14	10,443	
FY15	12,278	
FY16 Est.	12,447	

After significant cuts during the recession, the district has been gradually increasing school based positions, due primarily to student enrollment growth. This trend will continue but at a slower pace in FY16.

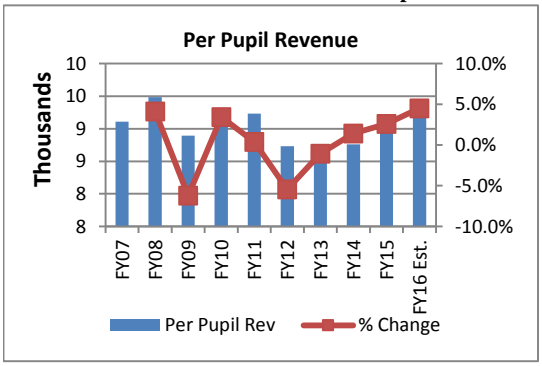
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY07	$8,841	
FY08	$9,943	12.46%
FY09	$9,298	-6.49%
FY10	$8,935	-3.90%
FY11	$8,186	-8.39%
FY12	$8,395	2.55%
FY13	$8,693	3.56%
FY14	$8,742	0.56%
FY15	$9,634	10.20%
FY16 Est.	$9,549	-0.88%

The per pupil cost represents the average cost of educating a general fund student in Fulton County School. Beginning in FY14, Per Pupil Expenditures had returned to pre-recession levels.

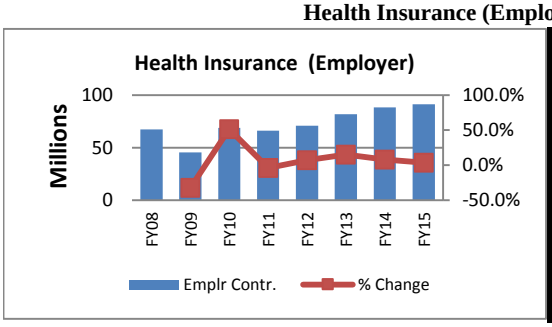
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY07	$9,108	
FY08	$9,482	4.11%
FY09	$8,892	-6.22%
FY10	$9,198	3.44%
FY11	$9,233	0.38%
FY12	$8,730	-5.45%
FY13	$8,637	-1.07%
FY14	$8,759	1.41%
FY15	$8,985	2.58%
FY16 Est.	$9,390	4.51%

While still not returning to the per pupil revenue of FY08, we are seeing some of the highest per pupil revenue in FY16 compared to recent years.

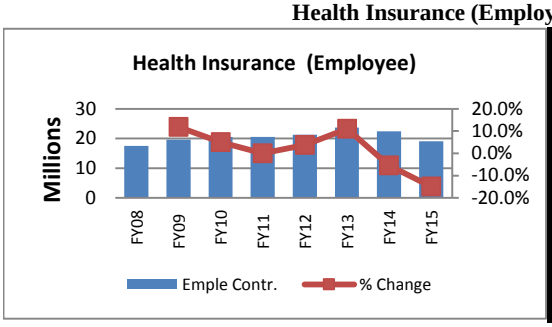
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY08	$67,344,661	
FY09	$45,527,590	-32.40%
FY10	$68,945,592	51.44%
FY11	$66,221,212	-3.95%
FY12	$70,851,113	6.99%
FY13	$81,735,447	15.36%
FY14	$88,296,844	8.03%
FY15	$91,376,227	3.49%

Due to a shortfall in the state health insurance plan the district anticipated a projected additional $6 million for FY15. This was delayed until FY16. In FY16, the district will see an increase of $150 per month per classified employee for a total of $6,000,000 additional costs.

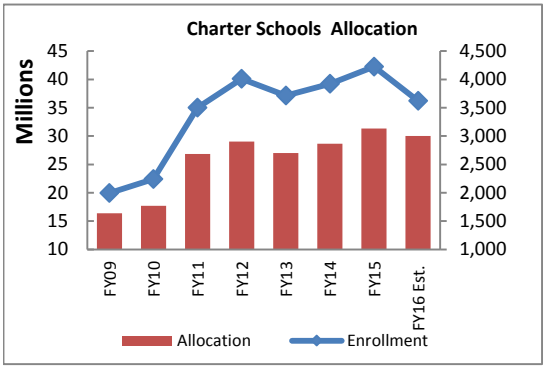
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emple Contr.	% Change
FY08	$17,495,070	
FY09	$19,572,137	11.87%
FY10	$20,550,043	5.00%
FY11	$20,551,211	0.01%
FY12	$21,326,865	3.77%
FY13	$23,691,032	11.09%
FY14	$22,401,846	-5.44%
FY15	$19,053,964	-14.94%

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

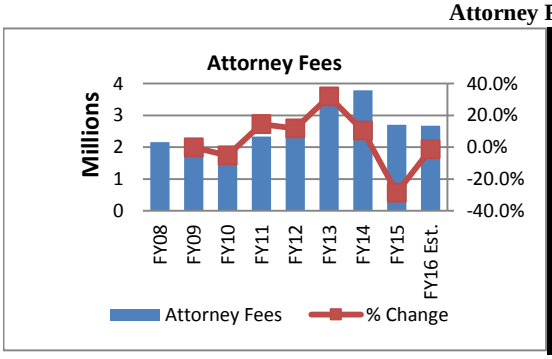
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
FY09	1,995	$16,416,178
FY10	2,240	$17,707,319
FY11	3,501	$26,851,611
FY12	4,011	$29,029,311
FY13	3,715	$26,989,128
FY14	3,924	$28,649,378
FY15	4,224	$31,319,132
FY16 Est.	3,619	$30,017,631

Fulton County Schools continues to see growth in it's charter school budgets. One additional school was opened in FY15. In FY16, we are opening two new charter schools (one elementary and one midde), but we are also closing two of our existing charter schools.

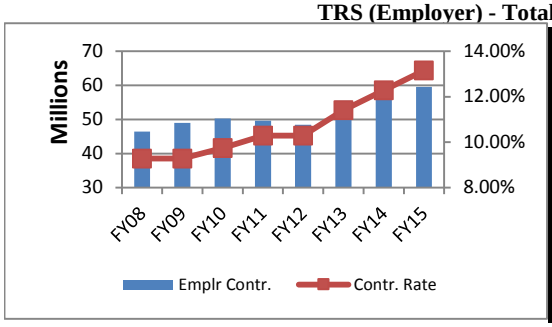
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY08	$2,156,951	
FY09	$2,152,872	-0.19%
FY10	$2,039,630	-5.26%
FY11	$2,333,965	14.43%
FY12	$2,605,162	11.62%
FY13	$3,434,317	31.83%
FY14	$3,789,541	10.34%
FY15	$2,704,946	-28.62%
FY16 Est.	$2,669,946	-1.29%

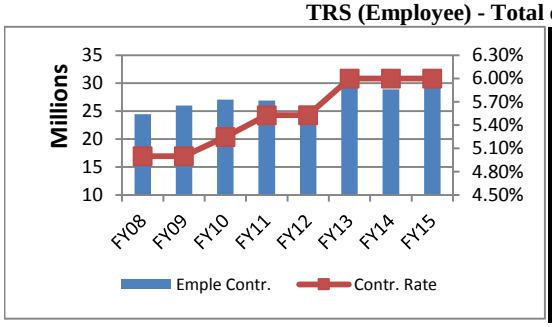
The average cost of attorney fees over the last five years is $3 million. This includes a high of $3.7 million in FY14, to a low of $2.6 million in FY12.

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



Fiscal Year	Emplr Contr.	Contr. Rate	The district's contribution to TRS has been steadily increasing. For FY16, the rate increased from 13.15% to 14.27%. The district should also expect an increase in TRS contribution when there is an increase in the enrollment (staff increase)or increase in salaries.
FY08	$46,412,255	9.28%	
FY09	$49,016,560	9.28%	
FY10	$50,237,513	9.74%	
FY11	$49,657,084	10.28%	
FY12	$48,421,658	10.28%	
FY13	$55,472,372	11.41%	
FY14	$60,077,504	12.28%	
FY15	$59,539,615	13.15%	

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



Fiscal Year	Emple Contr.	Contr. Rate	The amount is based on 6% of eligible wages.
FY08	$24,442,836	5.00%	
FY09	$26,000,861	5.00%	
FY10	$27,053,545	5.25%	
FY11	$26,902,247	5.53%	
FY12	$25,946,130	5.53%	
FY13	$29,170,397	6.00%	
FY14	$28,882,973	6.00%	
FY15	$29,314,182	6.00%	

Fulton County Board of Education
Fiscal Year 2015-16 Tentative Budgets
These proposed budgets are scheduled to be adopted in final form by the Board on June 9, 2015

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Pension Fund	Student Activity Fund	Total All Funds
Estimated Beginning Fund Balance, July 1, 2015	**$ 177,462,699**	**$ 9,633,685**	**$ 37,991**	**$ 507,290**	**$ 84,993,603**	**$ 368,417,800**	**$ -**	**$ 641,053,068**
Revenues:								
Local Revenues	552,722,210	-	-	-	168,626,356	-	-	721,348,566
State Revenues	339,335,061	851,846	-	6,523,319	41,772,242	-	-	388,482,468
Federal Revenues	685,000	28,522,719	-	44,462,640	1,685,534	-	-	75,355,893
Other Local Revenues	12,718,792	12,373,557	6,540	52,219	60,063,803	52,654,000	20,000,000	157,868,911
Transfers	-	-	19,983,994	-	9,950,000	-	-	29,933,994
Total Revenues	**905,461,063**	**41,748,122**	**19,990,534**	**51,038,178**	**282,097,935**	**52,654,000**	**20,000,000**	**1,372,989,832**
Total Available Resources	**$1,082,923,762**	**$51,381,807**	**$20,028,525**	**$51,545,468**	**$367,091,538**	**$421,071,800**	**$20,000,000**	**$2,014,042,900**
Appropriations:								
Instruction	614,353,920	-	-	29,602,825	-	-	20,000,000	663,956,744
Pupil Services	32,982,871	-	-	2,475,803	-	-	-	35,458,674
Improvement of Instructional Services	24,594,664	-	-	13,761,719	-	-	-	38,356,382
Educational Media Services	13,456,379	-	-	53,512	-	-	-	13,509,891
Federal Administration	-	-	-	1,637,383	-	-	-	1,637,383
General Administration	2,365,801	-	-	1,046,505	-	-	-	3,412,306
School Administration	51,399,776	-	-	-	-	-	-	51,399,776
Support Services - Business	13,385,944	-	-	-	-	33,784,979	-	47,170,924
Maintenance and Operation	85,541,737	-	-	7,869	-	-	-	85,549,606
Student Transportation	52,101,617	-	-	431,241	-	-	-	52,532,858
Support Services - Central	29,670,548	-	-	71,223	-	-	-	29,741,771
Other Support Services	40,035	-	-	1,950,099	-	-	-	1,990,134
School Nutrition Program	-	41,578,757	-	-	-	-	-	41,578,757
Construction & Capital Expenditures	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	181,801,902	-	-	181,801,902
Other Outlays	920,600	-	-	-	-	-	-	920,600
Debt Service	-	-	19,986,472	-	-	-	-	19,986,472
Total Appropriations	**920,813,893**	**41,578,757**	**19,986,472**	**51,038,178**	**181,801,902**	**33,784,979**	**20,000,000**	**1,269,004,181**
Estimated Ending Fund Balance, June 30, 2016	**162,109,869**	**9,803,050**	**42,053**	**507,291**	**185,289,636**	**387,286,821**	**-**	**745,038,718**
Total Appropriations & Ending Fund Balance	**$1,082,923,762**	**$51,381,807**	**$20,028,525**	**$51,545,469**	**$367,091,538**	**$421,071,800**	**$20,000,000**	**$2,014,042,900**

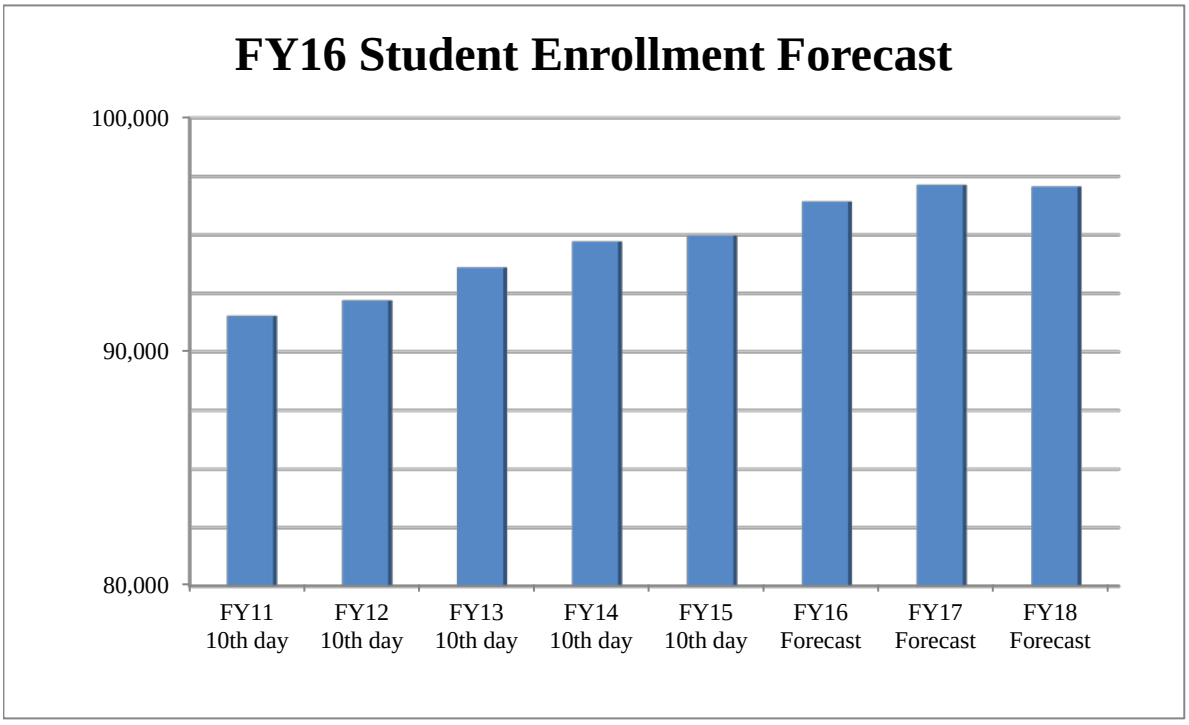
The fiscal year 2015-2016 budgets published herein are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at a meeting to be held at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350 on June 9, 2015, at 7:00 p.m. A copy of the proposed budgets will be available for review at the Fulton County public library, the Administrative Center, and the internet at address: www.fultonschools.org.

Linda McCain, Board President

Robert Avossa, Superintendent

Fulton County Schools
FY16 Student Enrollment Forecast
By Grade Level

Grade	FY11 10th day	FY12 10th day	FY13 10th day	FY14 10th day	FY15 10th day	FY16 Forecast	FY17 Forecast	FY18 Forecast
SC	3012	2,749	2,713	2,957	2,886	3,005	1,674	3,047
PreK	1,550	1,709	1,692	1,654	1,613	1,674	3,031	1,674
K	6,641	6,611	6,824	6,698	6,573	6,750	6,868	6,882
1st	6,768	6,837	6,750	7,103	6,943	6,830	6,886	7,030
2nd	6,737	6,717	6,882	6,986	7,207	7,079	6,959	7,021
3rd	6,712	6,903	6,830	7,141	7,116	7,406	7,173	7,066
4th	6,956	6,792	6,942	7,040	7,083	7,222	7,469	7,229
5th	6,959	7,028	6,898	7,115	6,982	7,110	7,275	7,515
6th - 8th	19,418	20,132	20,562	20,401	20,404	20,708	20,753	20,859
9th - 12th	26,780	26,724	27,518	27,619	28,157	28,643	29,050	28,747
Grand Total	91,533	92,202	93,611	94,714	94,964	96,427	97,138	97,070
Change from Prior FY	1,698	669	1,409	1,103	250	1,463	711	-68



Fulton County Schools

Where Students Come First

Salary Schedules





Fulton County Schools
Where Students Come First

BOARD OF EDUCATION
Linda Schultz, *President*
Linda McCain, Vice *President*
Julia C. Bernath • Linda Bryant • Gail Dean •
Catherine Maddox • Katie Reeves

Robert M. Avossa, *Superintendent*

EXECUTIVE SUMMARY

I. Work Day Calendars – 2015-16

Summary of Begin/End Dates		190-Day (SNP) Work Day Calendar
235-Day Work Day Calendar		182-Day (SNP) Work Day Calendar
225-Day Work Day Calendar, *New*		184-Day (Bus Driver) Work Day Calendar, *New*
220-Day Work Day Calendar		184-Day Work Day Calendar, *New*
210-Day Work Day Calendar		
190-Day Work Day Calendar		

II. Salary Schedules -- 2015-16

The work-day calendar for specific school based employee groups will be increased to 184 days from 179. In addition, the work-day calendar for Bus Drivers will be increased to 184 days from 183 days.

1. **2015-16 Non-Teaching Salary Schedule**
   - A. Professional Scale
   - B. Executive Scale
   - *C.* Principal/Assistant Principal Scale

2. **2015-16 Teachers Salary Schedule,**
   - A. Regular Teacher
   - B. Teacher Support

3. **2015-16 School Nutrition Program Salary Schedule**

4. **2015-16 PreK Employee Salary Schedule**

5. **2015-16 Substitute Employee Salary Schedule**

6. **2015-16 Supplemental Duty Salary Schedule**

III. Comparative Salary Data

Fulton County Schools
Where Students Come First

2015-16
Work Day Calendars

Which includes the following documents:

Work Day Calendar Begin/End Date Summary
235-Day Work Day Calendar
225-Day Work Day Calendar
220-Day Work Day Calendar
210-Day Work Day Calendar
190-Day Work Day Calendar
190-Day (SNP) Work Day Calendar
182-Day (SNP) Work Day Calendar
184-Day (Bus Driver) Work Day Calendar
184-Day Work Day Calendar

FY16 Calendar	Position	*Begin*	*End*
184	Media Paraprofessionals Instructional Paraprofessionals School Liaisons Clinic Assistants	August 4, 2015	May 27, 2016
182 SNP	School Nutrition Program Workers School Nutrition Production Chef	August 3, 2015	May 22, 2016
184	Bus Drivers	August 3, 2015	May 26, 2016
190 SNP	School Nutrition Program Managers	July 28, 2015	May 27, 2016
190	HS Head Counselors Career/Technology Extended Day/Extended Learning Professional Assistants 190-day School Technology Specialists Classroom Teachers/Media Specialists PreK Classroom Teachers Educational Interpreters Counselors Curriculum Support Specialists Data Support Specialists (Title I) Elementary CSTs Graduation Coaches Instructional Coaches IST Teachers Program Specialists-190 Residency Verification Officers School Psychologists School Resource Officers School Social Workers Work-Based Learning Administrators Cluster/School Nurses	August 4, 2015	May 27, 2016
210	School Nutrition Training Specialists Registrar	July 20, 2015	June 10, 2016
220	Assistant Principals-Elementary, Middle Personnel Investigators School Data Clerks	July 20, 2015	June 24, 2016
225	Assistant Principals-High	July 14, 2015	June 30, 2016
235	Administrative/Professional-235 Central Office Custodians Maintenance Principals Professional Assistants-235 Program Specialists-235 Transportation Mechanics Warehouse	July 1, 2015	June 30, 2016

Fulton County Schools
Where Students Come First

235 DAY EMPLOYEE WORK CALENDAR FOR 2015-16

							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	Saturday	43 / 193	64 / 172	Sunday	101 / 135	Holiday	134 / 102	154 / 82	177 / 59	Sunday	214 / 22	1
2	2 / 234	Sunday	44 / 192	65 / 171	85 / 151	102 / 134	Saturday	135 / 101	155 / 81	Saturday	193 / 43	215 / 21	2
3	Holiday	22 / 214	45 / 191	Saturday	86 / 150	103 / 133	Sunday	136 / 100	156 / 80	Sunday	194 / 42	216 / 20	3
4	Saturday	23 / 213	46 / 190	Sunday	87 / 149	104 / 132	115 / 121	137 / 99	157 / 79	Holiday	195 / 41	Saturday	4
5	Sunday	24 / 212	Saturday	66 / 170	88 / 148	Saturday	116 / 120	138 / 98	Saturday	Holiday	196 / 40	Sunday	5
6	Holiday	25 / 211	Sunday	67 / 169	89 / 147	Sunday	117 / 119	Saturday	Sunday	Holiday	197 / 39	217 / 19	6
7	3 / 233	26 / 210	Holiday	68 / 168	Saturday	105 / 131	118 / 118	Sunday	158 / 78	Holiday	Saturday	218 / 18	7
8	4 / 232	Saturday	47 / 189	69 / 167	Sunday	106 / 130	119 / 117	139 / 97	159 / 77	Holiday	Sunday	219 / 17	8
9	5 / 231	Sunday	48 / 188	70 / 166	90 / 146	107 / 129	Saturday	140 / 96	160 / 76	Saturday	198 / 38	220 / 16	9
10	6 / 230	27 / 209	49 / 187	Saturday	91 / 145	108 / 128	Sunday	141 / 95	161 / 75	Sunday	199 / 37	221 / 15	10
11	Saturday	28 / 208	50 / 186	Sunday	92 / 144	109 / 127	120 / 116	142 / 94	162 / 74	178 / 58	200 / 36	Saturday	11
12	Sunday	29 / 207	Saturday	Holiday	93 / 143	Saturday	121 / 115	143 / 93	Saturday	179 / 57	201 / 35	Sunday	12
13	7 / 229	30 / 206	Sunday	71 / 165	94 / 142	Sunday	122 / 114	Saturday	Sunday	180 / 56	202 / 34	222 / 14	13
14	8 / 228	31 / 205	51 / 185	72 / 164	Saturday	110 / 126	123 / 113	Sunday	163 / 73	181 / 55	Saturday	223 / 13	14
15	9 / 227	Saturday	52 / 184	73 / 163	Sunday	111 / 125	124 / 112	Holiday	164 / 72	182 / 54	Sunday	224 / 12	15
16	10 / 226	Sunday	53 / 183	74 / 162	95 / 141	112 / 124	Saturday	144 / 92	165 / 71	Saturday	203 / 33	225 / 11	16
17	11 / 225	32 / 204	54 / 182	Saturday	96 / 140	113 / 123	Sunday	145 / 91	166 / 70	Sunday	204 / 32	226 / 10	17
18	Saturday	33 / 203	55 / 181	Sunday	97 / 139	114 / 122	Holiday	146 / 90	167 / 69	183 / 53	205 / 31	Saturday	18
19	Sunday	34 / 202	Saturday	75 / 161	98 / 138	Saturday	125 / 111	147 / 89	Saturday	184 / 52	206 / 30	Sunday	19
20	12 / 224	35 / 201	Sunday	76 / 160	99 / 137	Sunday	126 / 110	Saturday	Sunday	185 / 51	207 / 29	227 / 9	20
21	13 / 223	36 / 200	56 / 180	77 / 159	Saturday	Holiday	127 / 109	Sunday	168 / 68	186 / 50	Saturday	228 / 8	21
22	14 / 222	Saturday	57 / 179	78 / 158	Sunday	Holiday	128 / 108	148 / 88	169 / 67	187 / 49	Sunday	229 / 7	22
23	15 / 221	Sunday	58 / 178	79 / 157	Holiday	Holiday	Saturday	149 / 87	170 / 66	Saturday	208 / 28	230 / 6	23
24	16 / 220	37 / 199	59 / 177	Saturday	Holiday	Holiday	Sunday	150 / 86	171 / 65	Sunday	209 / 27	231 / 5	24
25	Saturday	38 / 198	60 / 176	Sunday	Holiday	Holiday	129 / 107	151 / 85	172 / 64	188 / 48	210 / 26	Saturday	25
26	Sunday	39 / 197	Saturday	80 / 156	Holiday	Saturday	130 / 106	152 / 84	Saturday	189 / 47	211 / 25	Sunday	26
27	17 / 219	40 / 196	Sunday	81 / 155	Holiday	Sunday	131 / 105	Saturday	Sunday	190 / 46	212 / 24	232 / 4	27
28	18 / 218	41 / 195	61 / 175	82 / 154	Saturday	Holiday	132 / 104	Sunday	173 / 63	191 / 45	Saturday	233 / 3	28
29	19 / 217	Saturday	62 / 174	83 / 153	Sunday	Holiday	133 / 103	153 / 83	174 / 62	192 / 44	Sunday	234 / 2	29
30	20 / 216	Sunday	63 / 173	84 / 152	100 / 136	Holiday	Saturday		175 / 61	Saturday	Holiday	235 / 1	30
31	21 / 215	42 / 194		Saturday		Holiday	Sunday		176 / 60		213 / 23		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	21	21	21	21	16	14	19	19	23	17	20	0	212

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Any days missed due to inclement weather will be made up as determined based on school system need.

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225 DAY EMPLOYEE WORK CALENDAR FOR 2015-16

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

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Any days missed due to inclement weather will be made up as determined based on school system need.

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220 DAY EMPLOYEE WORK CALENDAR FOR 2015-16

							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		Saturday	32 / 189	53 / 168	Sunday	90 / 131	Holiday	123 / 98	143 / 78	166 / 55	Sunday	203 / 18	1
2		Sunday	33 / 188	54 / 167	74 / 147	91 / 130	Saturday	124 / 97	144 / 77	Saturday	182 / 39	204 / 17	2
3		11 / 210	34 / 187	Saturday	75 / 146	92 / 129	Sunday	125 / 96	145 / 76	Sunday	183 / 38	205 / 16	3
4	Saturday	12 / 209	35 / 186	Sunday	76 / 145	93 / 128	104 / 117	126 / 95	146 / 75	Holiday	184 / 37	Saturday	4
5	Sunday	13 / 208	Saturday	55 / 166	77 / 144	Saturday	105 / 116	127 / 94	Saturday	Holiday	185 / 36	Sunday	5
6		14 / 207	Sunday	56 / 165	78 / 143	Sunday	106 / 115	Saturday	Sunday	Holiday	186 / 35	206 / 15	6
7		15 / 206	Holiday	57 / 164	Saturday	94 / 127	107 / 114	Sunday	147 / 74	Holiday	Saturday	207 / 14	7
8		Saturday	36 / 185	58 / 163	Sunday	95 / 126	108 / 113	128 / 93	148 / 73	Holiday	Sunday	208 / 13	8
9		Sunday	37 / 184	59 / 162	79 / 142	96 / 125	Saturday	129 / 92	149 / 72	Saturday	187 / 34	209 / 12	9
10		16 / 205	38 / 183	Saturday	80 / 141	97 / 124	Sunday	130 / 91	150 / 71	Sunday	188 / 33	210 / 11	10
11	Saturday	17 / 204	39 / 182	Sunday	81 / 140	98 / 123	109 / 112	131 / 90	151 / 70	167 / 54	189 / 32	Saturday	11
12	Sunday	18 / 203	Saturday	Holiday	82 / 139	Saturday	110 / 111	132 / 89	Saturday	168 / 53	190 / 31	Sunday	12
13		19 / 202	Sunday	60 / 161	83 / 138	Sunday	111 / 110	Saturday	Sunday	169 / 52	191 / 30	211 / 10	13
14		20 / 201	40 / 181	61 / 160	Saturday	99 / 122	112 / 109	Sunday	152 / 69	170 / 51	Saturday	212 / 9	14
15		Saturday	41 / 180	62 / 159	Sunday	100 / 121	113 / 108	Holiday	153 / 68	171 / 50	Sunday	213 / 8	15
16		Sunday	42 / 179	63 / 158	84 / 137	101 / 120	Saturday	133 / 88	154 / 67	Saturday	192 / 29	214 / 7	16
17		21 / 200	43 / 178	Saturday	85 / 136	102 / 119	Sunday	134 / 87	155 / 66	Sunday	193 / 28	215 / 6	17
18	Saturday	22 / 199	44 / 177	Sunday	86 / 135	103 / 118	Holiday	135 / 86	156 / 65	172 / 49	194 / 27	Saturday	18
19	Sunday	23 / 198	Saturday	64 / 157	87 / 134	Saturday	114 / 107	136 / 85	Saturday	173 / 48	195 / 26	Sunday	19
20	1 / 220	24 / 197	Sunday	65 / 156	88 / 133	Sunday	115 / 106	Saturday	Sunday	174 / 47	196 / 25	216 / 5	20
21	2 / 219	25 / 196	45 / 176	66 / 155	Saturday	Holiday	116 / 105	Sunday	157 / 64	175 / 46	Saturday	217 / 4	21
22	3 / 218	Saturday	46 / 175	67 / 154	Sunday	Holiday	117 / 104	137 / 84	158 / 63	176 / 45	Sunday	218 / 3	22
23	4 / 217	Sunday	47 / 174	68 / 153	Holiday	Holiday	Saturday	138 / 83	159 / 62	Saturday	197 / 24	219 / 2	23
24	5 / 216	26 / 195	48 / 173	Saturday	Holiday	Holiday	Sunday	139 / 82	160 / 61	Sunday	198 / 23	220 / 1	24
25	Saturday	27 / 194	49 / 172	Sunday	Holiday	Holiday	118 / 103	140 / 81	161 / 60	177 / 44	199 / 22	Saturday	25
26	Sunday	28 / 193	Saturday	69 / 152	Holiday	Saturday	119 / 102	141 / 80	Saturday	178 / 43	200 / 21	Sunday	26
27	6 / 215	29 / 192	Sunday	70 / 151	Holiday	Sunday	120 / 101	Saturday	Sunday	179 / 42	201 / 20		27
28	7 / 214	30 / 191	50 / 171	71 / 150	Saturday	Holiday	121 / 100	Sunday	162 / 59	180 / 41	Saturday		28
29	8 / 213	Saturday	51 / 170	72 / 149	Sunday	Holiday	122 / 99	142 / 79	163 / 58	181 / 40	Sunday		29
30	9 / 212	Sunday	52 / 169	73 / 148	89 / 132	Holiday	Saturday		164 / 57	Saturday	Holiday		30
31	10 / 211	31 / 190		Saturday		Holiday	Sunday		165 / 56		202 / 19		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	21	21	21	16	14	19	19	23	17	20	0	201

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

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210 DAY EMPLOYEE WORK CALENDAR FOR 2015-16

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		Saturday	32 / 179	53 / 158	Sunday	90 / 121	Holiday	123 / 88	143 / 68	166 / 45	Sunday	203 / 8	1
2		Sunday	33 / 178	54 / 157	74 / 137	91 / 120	Saturday	124 / 87	144 / 67	Saturday	182 / 29	204 / 7	2
3		11 / 200	34 / 177	Saturday	75 / 136	92 / 119	Sunday	125 / 86	145 / 66	Sunday	183 / 28	205 / 6	3
4	Saturday	12 / 199	35 / 176	Sunday	76 / 135	93 / 118	104 / 107	126 / 85	146 / 65	Holiday	184 / 27	Saturday	4
5	Sunday	13 / 198	Saturday	55 / 156	77 / 134	Saturday	105 / 106	127 / 84	Saturday	Holiday	185 / 26	Sunday	5
6		14 / 197	Sunday	56 / 155	78 / 133	Sunday	106 / 105	Saturday	Sunday	Holiday	186 / 25	206 / 5	6
7		15 / 196	Holiday	57 / 154	Saturday	94 / 117	107 / 104	Sunday	147 / 64	Holiday	Saturday	207 / 4	7
8		Saturday	36 / 175	58 / 153	Sunday	95 / 116	108 / 103	128 / 83	148 / 63	Holiday	Sunday	208 / 3	8
9		Sunday	37 / 174	59 / 152	79 / 132	96 / 115	Saturday	129 / 82	149 / 62	Saturday	187 / 24	209 / 2	9
10		16 / 195	38 / 173	Saturday	80 / 131	97 / 114	Sunday	130 / 81	150 / 61	Sunday	188 / 23	210 / 1	10
11	Saturday	17 / 194	39 / 172	Sunday	81 / 130	98 / 113	109 / 102	131 / 80	151 / 60	167 / 44	189 / 22	Saturday	11
12	Sunday	18 / 193	Saturday	Holiday	82 / 129	Saturday	110 / 101	132 / 79	Saturday	168 / 43	190 / 21	Sunday	12
13		19 / 192	Sunday	60 / 151	83 / 128	Sunday	111 / 100	Saturday	Sunday	169 / 42	191 / 20		13
14		20 / 191	40 / 171	61 / 150	Saturday	99 / 112	112 / 99	Sunday	152 / 59	170 / 41	Saturday		14
15		Saturday	41 / 170	62 / 149	Sunday	100 / 111	113 / 98	Holiday	153 / 58	171 / 40	Sunday		15
16		Sunday	42 / 169	63 / 148	84 / 127	101 / 110	Saturday	133 / 78	154 / 57	Saturday	192 / 19		16
17		21 / 190	43 / 168	Saturday	85 / 126	102 / 109	Sunday	134 / 77	155 / 56	Sunday	193 / 18		17
18	Saturday	22 / 189	44 / 167	Sunday	86 / 125	103 / 108	Holiday	135 / 76	156 / 55	172 / 39	194 / 17	Saturday	18
19	Sunday	23 / 188	Saturday	64 / 147	87 / 124	Saturday	114 / 97	136 / 75	Saturday	173 / 38	195 / 16	Sunday	19
20	1 / 210	24 / 187	Sunday	65 / 146	88 / 123	Sunday	115 / 96	Saturday	Sunday	174 / 37	196 / 15		20
21	2 / 209	25 / 186	45 / 166	66 / 145	Saturday	Holiday	116 / 95	Sunday	157 / 54	175 / 36	Saturday		21
22	3 / 208	Saturday	46 / 165	67 / 144	Sunday	Holiday	117 / 94	137 / 74	158 / 53	176 / 35	Sunday		22
23	4 / 207	Sunday	47 / 164	68 / 143	Holiday	Holiday	Saturday	138 / 73	159 / 52	Saturday	197 / 14		23
24	5 / 206	26 / 185	48 / 163	Saturday	Holiday	Holiday	Sunday	139 / 72	160 / 51	Sunday	198 / 13		24
25	Saturday	27 / 184	49 / 162	Sunday	Holiday	Holiday	118 / 93	140 / 71	161 / 50	177 / 34	199 / 12	Saturday	25
26	Sunday	28 / 183	Saturday	69 / 142	Holiday	Saturday	119 / 92	141 / 70	Saturday	178 / 33	200 / 11	Sunday	26
27	6 / 205	29 / 182	Sunday	70 / 141	Holiday	Sunday	120 / 91	Saturday	Sunday	179 / 32	201 / 10		27
28	7 / 204	30 / 181	50 / 161	71 / 140	Saturday	Holiday	121 / 90	Sunday	162 / 49	180 / 31	Saturday		28
29	8 / 203	Saturday	51 / 160	72 / 139	Sunday	Holiday	122 / 89	142 / 69	163 / 48	181 / 30	Sunday		29
30	9 / 202	Sunday	52 / 159	73 / 138	89 / 122	Holiday	Saturday		164 / 47	Saturday	Holiday		30
31	10 / 201	31 / 180		Saturday		Holiday	Sunday		165 / 46		202 / 9		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	21	21	21	16	14	19	19	23	17	20	0	201

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

3/31/2015 3:38 PM

190 DAY EMPLOYEE WORK CALENDAR FOR 2015-16

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

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

3/31/2015 3:38 PM

190 DAY EMPLOYEE WORK CALENDAR FOR 2015-16 - FOOD SERVICE MANAGER

							Prof Learning Day - students off			Teacher work day - students off			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		Saturday	25 / 166	46 / 145	Sunday	83 / 108	Holiday	115 / 76	134 / 57	155 / 36	Sunday		1
2		Sunday	26 / 165	47 / 144	67 / 124	84 / 107	Saturday	116 / 75	135 / 56	Saturday	171 / 20		2
3		No Work	27 / 164	Saturday	68 / 123	85 / 106	Sunday	117 / 74	136 / 55	Sunday	172 / 19		3
4	Saturday	5 / 186	28 / 163	Sunday	69 / 122	86 / 105	No Work	118 / 73	137 / 54	Holiday	173 / 18	Saturday	4
5	Sunday	6 / 185	Saturday	48 / 143	70 / 121	Saturday	97 / 94	119 / 72	Saturday	Holiday	174 / 17	Sunday	5
6		7 / 184	Sunday	49 / 142	71 / 120	Sunday	98 / 93	Saturday	Sunday	Holiday	175 / 16		6
7		8 / 183	Holiday	50 / 141	Saturday	87 / 104	99 / 92	Sunday	138 / 53	Holiday	Saturday		7
8		Saturday	29 / 162	51 / 140	Sunday	88 / 103	100 / 91	120 / 71	139 / 52	Holiday	Sunday		8
9		Sunday	30 / 161	52 / 139	72 / 119	89 / 102	Saturday	121 / 70	140 / 51	Saturday	176 / 15		9
10		9 / 182	31 / 160	Saturday	73 / 118	90 / 101	Sunday	122 / 69	No Work	Sunday	177 / 14		10
11	Saturday	10 / 181	32 / 159	Sunday	74 / 117	91 / 100	101 / 90	123 / 68	No Work	156 / 35	178 / 13	Saturday	11
12	Sunday	11 / 180	Saturday	Holiday	75 / 116	Saturday	102 / 89	No Work	Saturday	157 / 34	179 / 12	Sunday	12
13		12 / 179	Sunday	53 / 138	76 / 115	Sunday	103 / 88	Saturday	Sunday	158 / 33	180 / 11		13
14		13 / 178	33 / 158	54 / 137	Saturday	92 / 99	104 / 87	Sunday	141 / 50	159 / 32	Saturday		14
15		Saturday	34 / 157	55 / 136	Sunday	93 / 98	105 / 86	Holiday	142 / 49	160 / 31	Sunday		15
16		Sunday	35 / 156	56 / 135	77 / 114	94 / 97	Saturday	124 / 67	143 / 48	Saturday	181 / 10		16
17		14 / 177	36 / 155	Saturday	78 / 113	95 / 96	Sunday	125 / 66	144 / 47	Sunday	182 / 9		17
18	Saturday	15 / 176	37 / 154	Sunday	79 / 112	96 / 95	Holiday	126 / 65	145 / 46	161 / 30	183 / 8	Saturday	18
19	Sunday	16 / 175	Saturday	57 / 134	80 / 111	Saturday	106 / 85	127 / 64	Saturday	162 / 29	184 / 7	Sunday	19
20		17 / 174	Sunday	58 / 133	81 / 110	Sunday	107 / 84	Saturday	Sunday	163 / 28	185 / 6		20
21		18 / 173	38 / 153	59 / 132	Saturday	Holiday	108 / 83	Sunday	146 / 45	164 / 27	Saturday		21
22		Saturday	39 / 152	60 / 131	Sunday	Holiday	109 / 82	128 / 63	147 / 44	165 / 26	Sunday		22
23		Sunday	40 / 151	61 / 130	Holiday	Holiday	Saturday	129 / 62	148 / 43	Saturday	186 / 5		23
24		19 / 172	41 / 150	Saturday	Holiday	Holiday	Sunday	130 / 61	149 / 42	Sunday	187 / 4		24
25	Saturday	20 / 171	42 / 149	Sunday	Holiday	Holiday	110 / 81	131 / 60	150 / 41	166 / 25	188 / 3	Saturday	25
26	Sunday	21 / 170	Saturday	62 / 129	Holiday	Saturday	111 / 80	132 / 59	Saturday	167 / 24	189 / 2	Sunday	26
27		22 / 169	Sunday	63 / 128	Holiday	Sunday	112 / 79	Saturday	Sunday	168 / 23	190 / 1		27
28	1 / 190	23 / 168	43 / 148	64 / 127	Saturday	Holiday	113 / 78	Sunday	151 / 40	169 / 22	Saturday		28
29	2 / 189	Saturday	44 / 147	65 / 126	Sunday	Holiday	114 / 77	133 / 58	152 / 39	170 / 21	Sunday		29
30	3 / 188	Sunday	45 / 146	66 / 125	82 / 109	Holiday	Saturday		153 / 38	Saturday	Holiday		30
31	4 / 187	24 / 167		Saturday		Holiday	Sunday		154 / 37				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	4	20	21	21	16	14	18	18	21	17	20	0	190

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

3/31/2015 3:38 PM

182 DAY EMPLOYEE WORK CALENDAR FOR 2015-16 - FOOD SERVICE WORKER

Prof Learning Day - students off

Teacher work day - students off

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

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

3/31/2015 3:39 PM

184 DAY EMPLOYEE WORK CALENDAR FOR 2015-16 - Bus Drivers

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

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

3/31/2015 3:39 PM

184 DAY EMPLOYEE WORK CALENDAR FOR 2015-16

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

cal_2015-16

Any days missed due to inclement weather will be made up as determined based on school system need.

6/1/2015 11:47 AM

2015-16
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)

2015-16 Position Listing

Non-Teaching Salary Schedule
PROFESSIONAL (A) Salary Scale

Job Title	Grade	Scale
Accounting Assistant II	24	A - 235
Accounting Assistant III	25	A - 235
Accounting Assistant IV	26	A - 235
Alarm Response Officer	28	A - 190
Assistant Foreman	28	A - 235
Assistant Supervisor, Transportation	28	A - 235
Building Custodian I	20	A - 235
Building Custodian II	23	A - 235
Building Custodian III	25	A - 235
Bus Driver	24	A - 184
Buyer	28	A - 235
Campus Security Associate	24	A - 190
Certified Occupational Therapy Assistant	28	A - 190
Certified Instructor, Transportation	27	A - 235
Clinic Assistant	21	A - 184
Data Control Clerk - Applications	24	A - 235
Data Control Clerk - Records	25	A - 235
Data Control Clerk - School Police	24	A - 235
Data Control Clerk - Student Information	24	A - 235
Data Control Clerk - Warehouse	24	A - 235
Dispatcher, Transportation	25	A - 235
Educational Interpreter	28	A - 190
Electronic Technician	26	A - 235
Environmental Technician	26	A - 235
Exec Assistant to Supt/Board	28	A - 235
Fleet Mechanic I	25	A - 235
Fleet Mechanic III	27	A - 235
Food Service Manager I	26	SNP 190
Food Service Manager II	27	SNP 190
Food Service Manager III	28	SNP 190
Food Service Worker	NA	SNP 182
Hazardous Materials Specialist	28	A - 235
High School Bookkeeper	27	A - 235
Instructional Paraprofessional	22	A - 184
Instructional Paraprofessional - Pre-K	NA	Pre-K 182

Job Title	Grade	Scale
Inventory Processor	23	A - 235
Investigator, School Police	28	A - 220
Lead Supply Person	25	A - 235
Maintenance Mechanic I	25	A - 235
Maintenance Mechanic II	26	A - 235
Maintenance Mechanic III	27	A - 235
Parent Involvement Specialist	27	A - 235
Parent Liaison	22	A - 184
Pension Counselor	28	A - 235
Pension Payroll Specialist	27	A - 235
Personnel Investigator	28	A - 220
Physical Therapy Assistant	28	A - 190
Printer	25	A - 235
Production Chef	NA	SNP 182
Professional Assistant II	24	A - 235
Professional Assistant II (Sch-Based)	24	A - 190
Professional Assistant III	26	A - 235
Professional Assistant III (Sch-Based)	26	A - 235
Professional Assistant IV	27	A - 235
Registrar	25	A - 210
School Assistant (Non-Instructional)	22	A - 184
School Data Clerk	25	A - 220
School Police Officer	28	A - 190
School Technology Specialist	28	A - 190
Specialist I	27	A - 235
Specialist II	28	A - 235
Speech-Language Pathologist Assistant	28	A - 190
Supply Person - Warehouse	23	A - 235
Supv, Printing	28	A - 235
Supv, Supply Operations	28	A - 235
Technical Support Specialist I	27	A - 235
Technical Support Specialist II	28	A - 235
Trades Helper	23	A - 235
Training Specialist - School Nutrition	27	A - 210
Transition Coach	28	A - 190

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
235	20	$ 21,340	$ 21,938	$ 22,552	$ 23,183	$ 23,832	$ 24,499	$ 25,185	$ 25,890	$ 26,615	$ 27,360	$ 28,126	$ 28,914	$ 29,724	$ 30,556	$ 31,412	$ 32,292	$ 33,196	$ 34,125	$ 35,081	$ 36,063	$ 37,073	$ 38,111	$ 39,178
	21	$ 22,738	$ 23,375	$ 24,030	$ 24,703	$ 25,395	$ 26,106	$ 26,837	$ 27,588	$ 28,360	$ 29,154	$ 29,970	$ 30,809	$ 31,672	$ 32,559	$ 33,471	$ 34,408	$ 35,371	$ 36,361	$ 37,379	$ 38,426	$ 39,502	$ 40,608	$ 41,745
	22	$ 24,459	$ 25,144	$ 25,848	$ 26,572	$ 27,316	$ 28,081	$ 28,867	$ 29,675	$ 30,506	$ 31,360	$ 32,238	$ 33,141	$ 34,069	$ 35,023	$ 36,004	$ 37,012	$ 38,048	$ 39,113	$ 40,208	$ 41,334	$ 42,491	$ 43,681	$ 44,904
	23	$ 26,504	$ 27,246	$ 28,009	$ 28,793	$ 29,599	$ 30,428	$ 31,280	$ 32,156	$ 33,056	$ 33,982	$ 34,933	$ 35,911	$ 36,916	$ 37,950	$ 39,013	$ 40,105	$ 41,228	$ 42,382	$ 43,569	$ 44,789	$ 46,043	$ 47,332	$ 48,657
	24	$ 28,979	$ 29,790	$ 30,624	$ 31,481	$ 32,362	$ 33,268	$ 34,200	$ 35,158	$ 36,142	$ 37,154	$ 38,194	$ 39,263	$ 40,362	$ 41,492	$ 42,654	$ 43,848	$ 45,076	$ 46,338	$ 47,635	$ 48,969	$ 50,340	$ 51,750	$ 53,199
	25	$ 31,773	$ 32,663	$ 33,578	$ 34,518	$ 35,485	$ 36,479	$ 37,500	$ 38,550	$ 39,629	$ 40,739	$ 41,880	$ 43,053	$ 44,258	$ 45,497	$ 46,771	$ 48,081	$ 49,427	$ 50,811	$ 52,234	$ 53,697	$ 55,201	$ 56,747	$ 58,336
	26	$ 35,001	$ 35,981	$ 36,988	$ 38,024	$ 39,089	$ 40,183	$ 41,308	$ 42,465	$ 43,654	$ 44,876	$ 46,133	$ 47,425	$ 48,753	$ 50,118	$ 51,521	$ 52,964	$ 54,447	$ 55,972	$ 57,539	$ 59,150	$ 60,806	$ 62,509	$ 64,259
	27	$ 38,982	$ 40,074	$ 41,196	$ 42,349	$ 43,535	$ 44,754	$ 46,007	$ 47,295	$ 48,619	$ 49,980	$ 51,379	$ 52,818	$ 54,297	$ 55,817	$ 57,380	$ 58,987	$ 60,639	$ 62,337	$ 64,082	$ 65,876	$ 67,721	$ 69,617	$ 71,566
	28	$ 43,608	$ 44,829	$ 46,084	$ 47,374	$ 48,700	$ 50,064	$ 51,466	$ 52,907	$ 54,388	$ 55,911	$ 57,477	$ 59,086	$ 60,740	$ 62,441	$ 64,189	$ 65,986	$ 67,834	$ 69,733	$ 71,686	$ 73,693	$ 75,756	$ 77,877	$ 80,058

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
220	25	$ 29,746	$ 30,579	$ 31,435	$ 32,315	$ 33,220	$ 34,150	$ 35,106	$ 36,089	$ 37,099	$ 38,138	$ 39,206	$ 40,304	$ 41,433	$ 42,593	$ 43,786	$ 45,012	$ 46,272	$ 47,568	$ 48,900	$ 50,269	$ 51,677	$ 53,124	$ 54,611
	28	$ 40,822	$ 41,965	$ 43,140	$ 44,348	$ 45,590	$ 46,867	$ 48,179	$ 49,528	$ 50,915	$ 52,341	$ 53,807	$ 55,314	$ 56,863	$ 58,455	$ 60,092	$ 61,775	$ 63,505	$ 65,283	$ 67,111	$ 68,990	$ 70,922	$ 72,908	$ 74,949

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
210	25	$ 28,394	$ 29,189	$ 30,006	$ 30,846	$ 31,710	$ 32,598	$ 33,511	$ 34,449	$ 35,414	$ 36,406	$ 37,425	$ 38,473	$ 39,550	$ 40,657	$ 41,795	$ 42,965	$ 44,168	$ 45,405	$ 46,676	$ 47,983	$ 49,327	$ 50,708	$ 52,128
	27	$ 34,834	$ 35,809	$ 36,812	$ 37,843	$ 38,903	$ 39,992	$ 41,112	$ 42,263	$ 43,446	$ 44,662	$ 45,913	$ 47,199	$ 48,521	$ 49,880	$ 51,277	$ 52,713	$ 54,189	$ 55,706	$ 57,266	$ 58,869	$ 60,517	$ 62,211	$ 63,953

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
190	22	$ 19,775	$ 20,329	$ 20,898	$ 21,483	$ 22,085	$ 22,703	$ 23,339	$ 23,992	$ 24,664	$ 25,355	$ 26,065	$ 26,795	$ 27,545	$ 28,316	$ 29,109	$ 29,924	$ 30,762	$ 31,623	$ 32,508	$ 33,418	$ 34,354	$ 35,316	$ 36,305
	24	$ 23,428	$ 24,084	$ 24,758	$ 25,451	$ 26,164	$ 26,897	$ 27,650	$ 28,424	$ 29,220	$ 30,038	$ 30,879	$ 31,744	$ 32,633	$ 33,547	$ 34,486	$ 35,452	$ 36,445	$ 37,465	$ 38,514	$ 39,592	$ 40,701	$ 41,841	$ 43,013
	26	$ 28,299	$ 29,091	$ 29,906	$ 30,743	$ 31,604	$ 32,489	$ 33,399	$ 34,334	$ 35,295	$ 36,283	$ 37,299	$ 38,343	$ 39,417	$ 40,521	$ 41,656	$ 42,822	$ 44,021	$ 45,254	$ 46,521	$ 47,824	$ 49,163	$ 50,540	$ 51,955
	27	$ 31,516	$ 32,398	$ 33,305	$ 34,238	$ 35,197	$ 36,183	$ 37,196	$ 38,238	$ 39,309	$ 40,410	$ 41,541	$ 42,704	$ 43,900	$ 45,129	$ 46,393	$ 47,692	$ 49,027	$ 50,400	$ 51,811	$ 53,262	$ 54,753	$ 56,286	$ 57,862
	28	$ 35,258	$ 36,245	$ 37,260	$ 38,303	$ 39,375	$ 40,477	$ 41,610	$ 42,775	$ 43,973	$ 45,204	$ 46,470	$ 47,771	$ 49,109	$ 50,484	$ 51,898	$ 53,351	$ 54,845	$ 56,381	$ 57,960	$ 59,583	$ 61,251	$ 62,966	$ 64,729

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
184	24	$ 14,578	$ 14,986	$ 14,986	$ 15,406	$ 15,837	$ 16,280	$ 16,736	$ 17,205	$ 17,687	$ 18,182	$ 18,691	$ 19,214	$ 19,752	$ 20,305	$ 20,874	$ 21,458	$ 22,059	$ 22,677	$ 23,312	$ 23,965	$ 24,636	$ 25,326	$ 26,035

Notes:

1. The annual salaries listed in the above 184-Day schedule are based on a 5-hour work day
2. Part-time, temporary Bus Driver Trainee employees will be paid the hourly rate of step 1 on the 184-day, Grade 24 salary scale. Bus Driver Trainee employees are paid for hours worked, no minimum hour guarantee
3. Part-time (less than 50% full-time employment) Bus Driver employees will be paid the hourly rate of step 1 on the 184-Day, Grade 24 salary scale. Part-time Bus Drivers are paid for hours worked; no minimum hour guarantee

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
184	21	$ 17,804	$ 18,303	$ 18,815	$ 19,342	$ 19,884	$ 20,441	$ 21,013	$ 21,601	$ 22,206	$ 22,828	$ 23,467	$ 24,124	$ 24,799	$ 25,493	$ 26,207	$ 26,941	$ 27,695	$ 28,470	$ 29,267	$ 30,086	$ 30,928	$ 31,794	$ 32,684
	22	$ 19,150	$ 19,686	$ 20,237	$ 20,804	$ 21,386	$ 21,985	$ 22,601	$ 23,234	$ 23,885	$ 24,554	$ 25,241	$ 25,948	$ 26,675	$ 27,422	$ 28,190	$ 28,979	$ 29,790	$ 30,624	$ 31,481	$ 32,362	$ 33,268	$ 34,200	$ 35,158

2015-16 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Achievement Zone Officer	37	B - 235
Area Executive Director	35	B - 235
Area Superintendent	37	B - 235
Asst Superintendent, Learning/Teaching	38	B - 235
Asst Superintendent, Student Support Svcs	38	B - 235
Auditor/Accountant IV	30	B - 235
Budget Analyst III	30	B - 235
Business Analyst, Fiscal Services	31	B - 235
Captain - School Police Officers	31	B - 235
Career Tech Analyst	30	B - 190
Chief Financial Officer	39	B - 235
Chief Information Officer	38	B - 235
Chief School Police	32	B - 235
Chief Strategy & Innovation Officer	39	B - 235
Chief Talent Officer	39	B - 235
Cluster School Nurse	29	B - 190
Coord Academics	32	B - 235
Coord Academic Support Services	32	B - 235
Coord Advanced Studies	32	B - 235
Coord Architectural	32	B - 235
Coord Architecture & Capacity	32	B - 235
Coord Broadcast & Video	31	B - 235
Coord Career/Technology	31	B - 235
Coord Charter Schools	32	B - 235
Coord Compliance	32	B - 235
Coord Continuous Improvement	32	B - 235
Coord Data Utilization	32	B - 235
Coord Early Childhood & Remedial Prog	32	B - 235
Coord Emergency Management	31	B - 235
Coord Engineering	32	B - 235
Coord Environmental Services	31	B - 235
Coord ESOL	32	B - 235
Coord Facilities Planning	32	B - 235
Coord Fine Arts	32	B - 235
Coord Fulton Education Foundation	31	B - 235
Coord Grants	31	B - 235
Coord Guidance/Counseling/SSW	32	B - 235
Coord Health/Physical Education	32	B - 235
Coord Infrastructure Management	32	B - 235
Coord IT Training and Support	32	B - 235
Coord Media Relations	32	B - 235
Coord Network Administration	31	B - 235
Coord Portables & Renovations	32	B - 235
Coord Learning & Development	31	B - 235
Coord Property Control	32	B - 235
Coord School Nutrition Program	32	B - 235
Coord Services for Exceptional Children	32	B - 235
Coord Student Health Services	32	B - 235
Coord Talent Management	32	B - 235

Job Title	Grade	Scale
Coord Teacher/Staff Quaity	31	B - 235
Coord Technology Services	31	B - 235
Coord Transportation	32	B - 235
Coord Virtual & Extended Learning	31	B - 235
Coord Utilities Services	32	B - 235
Coord Warehouse/Supply Services	32	B - 235
Counselor	30	B - 190
Database Administrator	32	B - 235
Deputy - Chief Financial Officer	36	B - 235
Deputy Superintendent, Academics	39	B - 235
Deputy Superintendent, Operations	39	B - 235
Developer, Data Warehouse	31	B - 235
Developer, Human Resources	31	B - 235
Dir Achievement Zone	33	B - 235
Dir Assessment and Evaluation	34	B - 235
Dir Athletics	34	B - 235
Dir Budget Services	33	B - 235
Dir Capital Improvements	34	B - 235
Dir Data Warehouse	33	B - 235
Dir Human Resources	34	B - 235
Dir Humanities	33	B - 235
Dir Information Security	34	B - 235
Dir Infrastructure & Network Management	34	B - 235
Dir Instructional Technology	34	B - 235
Dir Internal Audit	33	B - 235
Dir IT Program Management	34	B - 235
Dir Land Management	34	B - 235
Dir Program Evaluation	34	B - 235
Dir Project Management	33	B - 235
Dir School Governance & Flexibility	34	B - 235
Dir Services for Exceptional Children	33	B - 235
Dir STEM	33	B - 235
Dir Stud Disc, Prevention & Intervention	33	B - 235
Dir Student Information Systems	34	B - 235
Dir Title I	34	B - 235
Dir Transportation	34	B - 235
Exec Dir Accountability	35	B - 235
Exec Dir Accounting Systems	35	B - 235
Exec Dir Communications & Const. Svcs	35	B - 235
Exec Dir Contracting, Warehouse & Printing	35	B - 235
Exec Dir CTAE and TVE	35	B - 235
Exec Dir Enterprise Application & Information	35	B - 235
Exec Dir Exceptional Children	35	B - 235
Exec Dir Facilities Services	35	B - 235
Exec Dir Fiscal Services	35	B - 235
Exec Dir Guidance/Counseling/SSW	35	B - 235
Exec Dir Human Resources	35	B - 235
Exec Dir Learning and Development	35	B - 235
Exec Dir Operational Planning	35	B - 235

2015-16 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Exec Dir Pension Services	35	B - 235
Exec Dir School Nutrition Program	35	B - 235
Exec Dir Safety & Security	35	B - 235
Exec Dir Talent Mgmt & Org Dev	35	B - 235
Exec Dir Transportation	35	B - 235
Executive Manager	34	B - 235
Facilitator, School Governance & Flexibility	30	B - 235
Financial Analyst	29	B - 235
Fiscal Analyst	29	B - 235
Foreman - Maint/Trans	29	B - 235
HRIS Analyst	31	B - 235
Lieutenant, School Police Officers	29	B - 235
Mgr, Assessment Development	31	B - 235
Mgr, Board Services	29	B - 235
Mgr, Building Services	29	B - 235
Mgr, Communications	31	B - 235
Mgr, Employee Compensation	31	B - 235
Mgr, IT Program Manager	31	B - 235
Mgr, Position Control/Org Management	31	B - 235
Mgr, School Governance	31	B - 235
Mgr, School Master Schedule Support	31	B - 235
Mgr, Student Information System	31	B - 235
Museum Curator	30	B - 235
Planning Analyst	30	B - 235
Portables Manager	30	B - 235
Program Admin - 504/School Counseling	29	B - 235
Program Admin - RTI/SST	29	B - 235
Program Evaluation Analyst	30	B - 235
Program Specialist	30	B - 235
Project Administrator	30	B - 235
Project Manager, Information Technology	31	B - 235

Job Title	Grade	Scale
Property Anayst III	29	B - 235
Purchasing Agent	31	B - 235
Research & Evaluation Analyst	30	B - 235
Records Retention Program Mgr	30	B - 235
Renovations Mgr	30	B - 235
Risk Manager	31	B - 235
SAP Basis/Security Administrator	32	B - 235
SAP Financial/HCM Svs Administrator	32	B - 235
SAP HCM/Talent Mgmt Administrator	32	B - 235
School Psychologist	30	B - 190
School Social Worker	30	B - 190
School Nurse	29	B - 190
Senior Buyer	29	B - 235
Senior Developer	32	B - 235
Share Point Administrator	30	B - 235
SQL Administrator	31	B - 235
Supv Accounts Payable	29	B - 235
Supv Benefits	30	B - 235
Supv Maintenance	31	B - 235
Supv Payroll	30	B - 235
Supv School Nutrition	29	B - 235
Supv Transportation	29	B - 235
Supv Utilities	30	B - 235
System Analyst	31	B - 235
Technical Support Specialist III	29	B - 235
Technology Training Administrator	30	B - 235
Treasurer	31	B - 235
Warehouse Manager	29	B - 235
Web Content Manager	31	B - 235
Work-Based Learning Administrator	30	B - 190

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
235	29	$ 57,131	$ 58,731	$ 60,375	$ 62,066	$ 63,804	$ 65,590	$ 67,427	$ 69,315	$ 71,256	$ 73,251	$ 75,302	$ 77,410	$ 79,577	$ 81,805	$ 84,096	$ 86,451	$ 88,872	$ 91,360
	30	$ 60,663	$ 62,362	$ 64,108	$ 65,903	$ 67,748	$ 69,645	$ 71,595	$ 73,600	$ 75,661	$ 77,780	$ 79,958	$ 82,197	$ 84,499	$ 86,865	$ 89,297	$ 91,797	$ 94,367	$ 97,009
	31	$ 64,855	$ 66,671	$ 68,538	$ 70,457	$ 72,430	$ 74,458	$ 76,543	$ 78,686	$ 80,889	$ 83,154	$ 85,482	$ 87,875	$ 90,336	$ 92,865	$ 95,465	$ 98,138	$ 100,886	$ 103,711
	32	$ 69,765	$ 71,718	$ 73,726	$ 75,790	$ 77,912	$ 80,094	$ 82,337	$ 84,642	$ 87,012	$ 89,448	$ 91,953	$ 94,528	$ 97,175	$ 99,896	$ 102,693	$ 105,568	$ 108,524	$ 111,563
	33	$ 75,574	$ 77,690	$ 79,865	$ 82,101	$ 84,400	$ 86,763	$ 89,192	$ 91,689	$ 94,256	$ 96,895	$ 99,608	$ 102,397	$ 105,264	$ 108,211	$ 111,241	$ 114,356	$ 117,558	$ 120,850
	34	$ 82,397	$ 84,704	$ 87,076	$ 89,514	$ 92,020	$ 94,597	$ 97,246	$ 99,969	$ 102,768	$ 105,646	$ 108,604	$ 111,645	$ 114,771	$ 117,985	$ 121,289	$ 124,685	$ 128,176	$ 131,765
	35	$ 85,300	$ 87,688	$ 90,143	$ 92,667	$ 95,262	$ 97,929	$ 100,671	$ 103,490	$ 106,388	$ 109,367	$ 112,429	$ 115,577	$ 118,813	$ 122,140	$ 125,560	$ 129,076	$ 132,690	$ 136,405
	36	$ 91,404	$ 93,963	$ 96,594	$ 99,299	$ 102,079	$ 104,937	$ 107,875	$ 110,896	$ 114,001	$ 117,193	$ 120,474	$ 123,847	$ 127,315	$ 130,880	$ 134,545	$ 138,312	$ 142,185	$ 146,166
	37	$ 98,629	$ 101,391	$ 104,230	$ 107,148	$ 110,148	$ 113,232	$ 116,402	$ 119,661	$ 123,011	$ 126,455	$ 129,996	$ 133,636	$ 137,378	$ 141,225	$ 145,179	$ 149,244	$ 153,423	$ 157,719
	38	$ 107,089	$ 110,087	$ 113,169	$ 116,338	$ 119,595	$ 122,944	$ 126,386	$ 129,925	$ 133,563	$ 137,303	$ 141,147	$ 145,099	$ 149,162	$ 153,339	$ 157,632	$ 162,046	$ 166,583	$ 171,247
	39	$ 117,093	$ 120,372	$ 123,742	$ 127,207	$ 130,769	$ 134,431	$ 138,195	$ 142,064	$ 146,042	$ 150,131	$ 154,335	$ 158,656	$ 163,098	$ 167,665	$ 172,360	$ 177,186	$ 182,147	$ 187,247

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
190	29	$ 46,192	$ 47,485	$ 48,815	$ 50,182	$ 51,587	$ 53,031	$ 54,516	$ 56,042	$ 57,611	$ 59,224	$ 60,882	$ 62,587	$ 64,339	$ 66,140	$ 67,992	$ 69,896	$ 71,853	$ 73,865
	30	$ 49,047	$ 50,420	$ 51,832	$ 53,283	$ 54,775	$ 56,309	$ 57,886	$ 59,507	$ 61,173	$ 62,886	$ 64,647	$ 66,457	$ 68,318	$ 70,231	$ 72,197	$ 74,219	$ 76,297	$ 78,433

2015-16 Position Listing

Non-Teaching Salary Schedule
PRINCIPAL/ASSISTANT PRINCIPAL (C) Scale

Job Title	Grade	Scale
Elementary School Assistant Principal	31	C - 220
Elementary School Principal	33	C - 235
High School Assistant Principal	32	C - 225
High School Principal	35	C - 235
Middle School Assistant Principal	32	C - 220
Middle School Principal	34	C - 235

Fulton County Board of Education
2015-16 Non-Teaching Salary Schedule

Salary Scale C - Principal/Assistant Principal

Principal

		Step															
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
235	33	$ 79,865	$ 82,101	$ 84,400	$ 86,763	$ 89,192	$ 91,689	$ 94,256	$ 96,895	$ 99,608	$ 102,397	$ 105,264	$ 108,211	$ 111,241	$ 114,356	$ 117,558	$ 120,850
	34	$ 87,076	$ 89,514	$ 92,020	$ 94,597	$ 97,246	$ 99,969	$ 102,768	$ 105,646	$ 108,604	$ 111,645	$ 114,771	$ 117,985	$ 121,289	$ 124,685	$ 128,176	$ 131,765
	35	$ 90,143	$ 92,667	$ 95,262	$ 97,929	$ 100,671	$ 103,490	$ 106,388	$ 109,367	$ 112,429	$ 115,577	$ 118,813	$ 122,140	$ 125,560	$ 129,076	$ 132,690	$ 136,405

Assistant Principal - High School

		Step															
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
225	32	$ 70,589	$ 72,565	$ 74,597	$ 76,686	$ 78,833	$ 81,040	$ 83,309	$ 85,642	$ 88,040	$ 90,505	$ 93,039	$ 95,644	$ 98,322	$ 101,075	$ 103,905	$ 106,814

Assistant Principal - Elementary and Middle School

		Step															
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
220	31	$ 64,161	$ 65,958	$ 67,805	$ 69,704	$ 71,656	$ 73,662	$ 75,725	$ 77,845	$ 80,025	$ 82,266	$ 84,569	$ 86,937	$ 89,371	$ 91,873	$ 94,445	$ 97,089
	32	$ 69,019	$ 70,952	$ 72,939	$ 74,981	$ 77,080	$ 79,238	$ 81,457	$ 83,738	$ 86,083	$ 88,493	$ 90,971	$ 93,518	$ 96,137	$ 98,829	$ 101,596	$ 104,441

2015-16
Teacher
Salary Schedule

Which includes the following Board approved documents:

190 Day Teacher Salary Scale - **Regular**
Teacher Support Salary Scale – **TSS**

2015-16 Position Listing

Teaching Salary Schedule

Job Title	Contract Days	Pay Scale
Data Support Specialist (Title I)	190	TSS
Media and Educational Technology Instructor	190	Regular
Occupational Therapist	190	Regular
Physical Therapist	190	Regular
Program Support -ESOL	190	TSS
Program Support -Fine Arts	190	TSS
Program Support -Title I	190	TSS
RTI Resource Support	190	TSS
RTI Disproportionality Support	190	Regular
Speech Language Pathologist	190	Regular
Teacher - CST	190	TSS
Teacher - Graduation Coach	190	TSS
Teacher - Instructional Coach	190	TSS
Teacher - IST	190	TSS
Teacher - Pre-Kindergarten	190	Pre-K
Teacher - Regular Classroom	190	Regular
Teacher - Special Education	190	Regular

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FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2015-16 SCHOOL YEAR
4%-8%-4%

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$3,493	$41,916	$3,878	$46,536	$4,228	$50,736	$4,543	$54,516
1	$3,493	$41,916	$3,878	$46,536	$4,228	$50,736	$4,543	$54,516
2	$3,521	$42,252	$3,909	$46,908	$4,262	$51,144	$4,579	$54,948
3	$3,521	$42,252	$3,909	$46,908	$4,262	$51,144	$4,579	$54,948
4	$3,555	$42,660	$3,946	$47,352	$4,301	$51,612	$4,622	$55,464
5	$3,555	$42,660	$3,946	$47,352	$4,301	$51,612	$4,622	$55,464
6	$3,729	$44,748	$4,140	$49,680	$4,513	$54,156	$4,931	$59,172
7	$3,729	$44,748	$4,140	$49,680	$4,576	$54,912	$5,079	$60,948
8	$3,781	$45,372	$4,231	$50,772	$4,781	$57,372	$5,308	$63,696
9	$3,834	$46,008	$4,359	$52,308	$4,925	$59,100	$5,467	$65,604
10	$3,942	$47,304	$4,375	$52,500	$4,925	$59,100	$5,467	$65,604
11	$4,052	$48,624	$4,497	$53,964	$5,073	$60,876	$5,631	$67,572
12	$4,166	$49,992	$4,623	$55,476	$5,073	$60,876	$5,631	$67,572
13	$4,282	$51,384	$4,753	$57,036	$5,225	$62,700	$5,800	$69,600
14	$4,403	$52,836	$4,886	$58,632	$5,328	$63,936	$5,800	$69,600
15	$4,526	$54,312	$5,023	$60,276	$5,477	$65,724	$5,973	$71,676
16	$4,653	$55,836	$5,163	$61,956	$5,630	$67,560	$6,051	$72,612
17	$4,783	$57,396	$5,308	$63,696	$5,788	$69,456	$6,221	$74,652
18	$4,917	$59,004	$5,457	$65,484	$5,950	$71,400	$6,395	$76,740
19	$5,054	$60,648	$5,610	$67,320	$6,116	$73,392	$6,574	$78,888
20	$5,196	$62,352	$5,767	$69,204	$6,288	$75,456	$6,758	$81,096
21	$5,196	$62,352	$5,767	$69,204	$6,288	$75,456	$6,758	$81,096
22	$5,196	$62,352	$5,767	$69,204	$6,288	$75,456	$6,758	$81,096
23	$5,287	$63,444	$5,868	$70,416	$6,399	$76,788	$6,876	$82,512
24	$5,287	$63,444	$5,868	$70,416	$6,399	$76,788	$6,876	$82,512
25	$5,435	$65,220	$6,032	$72,384	$6,578	$78,936	$7,069	$84,828
26	$5,587	$67,044	$6,200	$74,400	$6,762	$81,144	$7,266	$87,192
OVER 26	$5,587	$67,044	$6,200	$74,400	$6,762	$81,144	$7,266	$87,192
OS*: FY09 Only	$5,744	*$68,928*	$6,374	*$76,488*	$6,951	*$83,412*	$7,470	*$89,640*

*Off-Scale (OS): Phantom steps created due to shifting all scales to provide a step without increasing annual salary in FY09

* Due to shifting, as a matter of practice, salaries that fall below the DOE State minimum will be adjusted accordingly.

Note: Per the Guidance issued by the GaDOE in regards to HB 280 - Differentiated Compensation for Math and Science Teachers, this additional compensation may be paid contingent upon the appropriation of state funds by the Georgia General Assembly. Therefore, if and when, monies are received by Fulton County Schools from the GaDOE to fund the cost of this additional compensation for FY16, eligible employees, as identified by the GaDOE, will be compensated accordingly.

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FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2015-16 SCHOOL YEAR
4%-8%-4%

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$3,926	$47,112	$4,311	$51,732	$4,660	$55,920	$4,975	$59,700
1	$3,926	$47,112	$4,311	$51,732	$4,660	$55,920	$4,975	$59,700
2	$3,957	$47,484	$4,345	$52,140	$4,698	$56,376	$5,015	$60,180
3	$3,957	$47,484	$4,345	$52,140	$4,698	$56,376	$5,015	$60,180
4	$3,995	$47,940	$4,387	$52,644	$4,741	$56,892	$5,063	$60,756
5	$3,995	$47,940	$4,387	$52,644	$4,741	$56,892	$5,063	$60,756
6	$4,179	$50,148	$4,589	$55,068	$4,962	$59,544	$5,301	$63,612
7	$4,179	$50,148	$4,589	$55,068	$4,962	$59,544	$5,382	$64,584
8	$4,230	$50,760	$4,647	$55,764	$5,025	$60,300	$5,530	$66,360
9	$4,283	$51,396	$4,706	$56,472	$5,089	$61,068	$5,759	$69,108
10	$4,391	$52,692	$4,824	$57,888	$5,219	$62,628	$5,917	$71,004
11	$4,501	$54,012	$4,946	$59,352	$5,352	$64,224	$5,917	$71,004
12	$4,615	$55,380	$5,073	$60,876	$5,490	$65,880	$6,081	$72,972
13	$4,731	$56,772	$5,202	$62,424	$5,631	$67,572	$6,081	$72,972
14	$4,852	$58,224	$5,335	$64,020	$5,776	$69,312	$6,250	$75,000
15	$4,976	$59,712	$5,472	$65,664	$5,925	$71,100	$6,336	$76,032
16	$5,102	$61,224	$5,613	$67,356	$6,078	$72,936	$6,502	$78,024
17	$5,233	$62,796	$5,757	$69,084	$6,236	$74,832	$6,671	$80,052
18	$5,367	$64,404	$5,907	$70,884	$6,398	$76,776	$6,845	$82,140
19	$5,504	$66,048	$6,059	$72,708	$6,564	$78,768	$7,024	$84,288
20	$5,645	$67,740	$6,215	$74,580	$6,736	$80,832	$7,208	$86,496
21	$5,645	$67,740	$6,215	$74,580	$6,736	$80,832	$7,208	$86,496
22	$5,645	$67,740	$6,215	$74,580	$6,736	$80,832	$7,208	$86,496
23	$5,720	$68,640	$6,300	$75,600	$6,831	$81,972	$7,310	$87,720
24	$5,720	$68,640	$6,300	$75,600	$6,831	$81,972	$7,310	$87,720
25	$5,868	$70,416	$6,465	$77,580	$7,010	$84,120	$7,503	$90,036
26	$6,020	$72,240	$6,633	$79,596	$7,194	$86,328	$7,700	$92,400
OVER 26	$6,020	$72,240	$6,633	$79,596	$7,194	$86,328	$7,700	$92,400
OS*: FY09 Only	$6,177	$74,124	$6,807	$81,684	$7,384	$88,608	$7,903	$94,836

*Off-Scale (OS): Phantom steps created due to shifting all scales to provide a step without increasing annual salary.

2015-16
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule

Fulton County Board of Education
2015-16 School Nutrition Program Salary Schedule

Salary Scale D - School Nutrition Program

Hrs/Day	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Base Hrly	*$ 11.15*	*$ 11.46*	*$ 11.78*	*$ 12.11*	*$ 12.45*	*$ 12.80*	*$ 13.16*	*$ 13.53*	*$ 13.91*	*$ 14.30*	*$ 14.70*	*$ 15.11*	*$ 15.53*	*$ 15.96*	*$ 16.41*	*$ 16.87*	*$ 17.34*	*$ 17.83*	*$ 18.33*	*$ 18.84*	*$ 19.37*	*$ 19.91*	*$ 20.47*
4.0	*Annual*	$ 8,117	$ 8,345	$ 8,578	$ 8,816	$ 9,064	$ 9,318	$ 9,580	$ 9,850	$ 10,126	$ 10,410	$ 10,702	$ 11,000	$ 11,306	$ 11,619	$ 11,946	$ 12,281	$ 12,624	$ 12,980	$ 13,344	$ 13,716	$ 14,101	$ 14,494	$ 14,902
	Period	$ 338.22	$ 347.69	$ 357.42	$ 367.34	$ 377.65	$ 388.27	$ 399.19	$ 410.41	$ 421.94	$ 433.77	$ 445.90	$ 458.34	$ 471.08	$ 484.12	$ 497.77	$ 511.72	$ 525.98	$ 540.84	$ 556.01	$ 571.48	$ 587.56	$ 603.94	$ 620.92
4.5	*Annual*	$ 9,132	$ 9,388	$ 9,650	$ 9,918	$ 10,197	$ 10,483	$ 10,778	$ 11,081	$ 11,392	$ 11,712	$ 12,039	$ 12,375	$ 12,719	$ 13,071	$ 13,440	$ 13,817	$ 14,201	$ 14,603	$ 15,012	$ 15,430	$ 15,864	$ 16,306	$ 16,765
	Period	$ 380.50	$ 391.15	$ 402.10	$ 413.25	$ 424.86	$ 436.80	$ 449.09	$ 461.71	$ 474.68	$ 487.99	$ 501.64	$ 515.63	$ 529.96	$ 544.64	$ 559.99	$ 575.69	$ 591.73	$ 608.45	$ 625.51	$ 642.92	$ 661.00	$ 679.43	$ 698.54
5.0	*Annual*	$ 10,147	$ 10,431	$ 10,723	$ 11,020	$ 11,330	$ 11,648	$ 11,976	$ 12,312	$ 12,658	$ 13,013	$ 13,377	$ 13,750	$ 14,132	$ 14,524	$ 14,933	$ 15,352	$ 15,779	$ 16,225	$ 16,680	$ 17,144	$ 17,627	$ 18,118	$ 18,628
	Period	$ 422.77	$ 434.61	$ 446.78	$ 459.17	$ 472.06	$ 485.33	$ 498.98	$ 513.01	$ 527.42	$ 542.21	$ 557.38	$ 572.92	$ 588.85	$ 605.15	$ 622.21	$ 639.65	$ 657.48	$ 676.05	$ 695.01	$ 714.35	$ 734.45	$ 754.92	$ 776.15
5.5	*Annual*	$ 11,161	$ 11,474	$ 11,795	$ 12,122	$ 12,462	$ 12,813	$ 13,173	$ 13,544	$ 13,924	$ 14,314	$ 14,715	$ 15,125	$ 15,546	$ 15,976	$ 16,426	$ 16,887	$ 17,357	$ 17,848	$ 18,348	$ 18,859	$ 19,389	$ 19,930	$ 20,490
	Period	$ 465.05	$ 478.07	$ 491.46	$ 505.09	$ 519.27	$ 533.87	$ 548.88	$ 564.31	$ 580.16	$ 596.43	$ 613.11	$ 630.21	$ 647.73	$ 665.67	$ 684.43	$ 703.62	$ 723.22	$ 743.66	$ 764.51	$ 785.79	$ 807.89	$ 830.41	$ 853.77
6.0	*Annual*	$ 12,176	$ 12,517	$ 12,867	$ 13,224	$ 13,595	$ 13,978	$ 14,371	$ 14,775	$ 15,190	$ 15,616	$ 16,052	$ 16,500	$ 16,959	$ 17,428	$ 17,920	$ 18,422	$ 18,935	$ 19,470	$ 20,016	$ 20,573	$ 21,152	$ 21,742	$ 22,353
	Period	$ 507.33	$ 521.53	$ 536.14	$ 551.01	$ 566.48	$ 582.40	$ 598.78	$ 615.62	$ 632.91	$ 650.65	$ 668.85	$ 687.51	$ 706.62	$ 726.18	$ 746.66	$ 767.59	$ 788.97	$ 811.27	$ 834.02	$ 857.22	$ 881.34	$ 905.91	$ 931.39
6.5	*Annual*	$ 13,191	$ 13,560	$ 13,940	$ 14,326	$ 14,728	$ 15,142	$ 15,568	$ 16,006	$ 16,456	$ 16,917	$ 17,390	$ 17,875	$ 18,372	$ 18,881	$ 19,413	$ 19,957	$ 20,513	$ 21,093	$ 21,684	$ 22,288	$ 22,915	$ 23,554	$ 24,216
	Period	$ 549.60	$ 564.99	$ 580.81	$ 596.92	$ 613.68	$ 630.93	$ 648.68	$ 666.92	$ 685.65	$ 704.87	$ 724.59	$ 744.80	$ 765.50	$ 786.70	$ 808.88	$ 831.55	$ 854.72	$ 878.87	$ 903.52	$ 928.66	$ 954.78	$ 981.40	$ 1,009.00
7.0	*Annual*	$ 14,205	$ 14,603	$ 15,012	$ 15,428	$ 15,861	$ 16,307	$ 16,766	$ 17,237	$ 17,721	$ 18,218	$ 18,728	$ 19,250	$ 19,785	$ 20,333	$ 20,906	$ 21,492	$ 22,091	$ 22,715	$ 23,352	$ 24,002	$ 24,677	$ 25,365	$ 26,079
	Period	$ 591.88	$ 608.45	$ 625.49	$ 642.84	$ 660.89	$ 679.47	$ 698.58	$ 718.22	$ 738.39	$ 759.09	$ 780.33	$ 802.09	$ 824.38	$ 847.21	$ 871.10	$ 895.52	$ 920.47	$ 946.48	$ 973.02	$ 1,000.09	$ 1,028.22	$ 1,056.89	$ 1,086.62
7.5	*Annual*	$ 15,220	$ 15,646	$ 16,084	$ 16,530	$ 16,994	$ 17,472	$ 17,963	$ 18,468	$ 18,987	$ 19,520	$ 20,066	$ 20,625	$ 21,198	$ 21,785	$ 22,400	$ 23,028	$ 23,669	$ 24,338	$ 25,020	$ 25,717	$ 26,440	$ 27,177	$ 27,942
	Period	$ 634.16	$ 651.92	$ 670.17	$ 688.76	$ 708.09	$ 728.00	$ 748.48	$ 769.52	$ 791.13	$ 813.31	$ 836.06	$ 859.38	$ 883.27	$ 907.73	$ 933.32	$ 959.48	$ 986.21	$ 1,014.08	$ 1,042.52	$ 1,071.53	$ 1,101.67	$ 1,132.38	$ 1,164.23
8.0	*Annual*	$ 16,234	$ 16,689	$ 17,156	$ 17,632	$ 18,127	$ 18,637	$ 19,161	$ 19,700	$ 20,253	$ 20,821	$ 21,403	$ 22,000	$ 22,612	$ 23,238	$ 23,893	$ 24,563	$ 25,247	$ 25,960	$ 26,688	$ 27,431	$ 28,203	$ 28,989	$ 29,804
	Period	$ 676.44	$ 695.38	$ 714.85	$ 734.67	$ 755.30	$ 776.53	$ 798.37	$ 820.82	$ 843.87	$ 867.53	$ 891.80	$ 916.67	$ 942.15	$ 968.24	$ 995.54	$ 1,023.45	$ 1,051.96	$ 1,081.69	$ 1,112.02	$ 1,142.96	$ 1,175.11	$ 1,207.87	$ 1,241.85

Production Chef

Hrs/Day	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Base Hrly	*13.02*	*13.39*	*13.76*	*$ 14.15*	*$ 14.55*	*$ 14.96*	*$ 15.38*	*$ 15.81*	*$ 16.25*	*$ 16.71*	*$ 17.18*	*$ 17.66*	*$ 18.15*	*$ 18.66*	*$ 19.18*	*$ 19.72*	*$ 20.27*	*$ 20.84*	*$ 21.42*	*$ 22.02*	*$ 22.64*	*$ 23.27*	*$ 23.92*
8.0	*Annual*	$ 18,959	$ 19,490	$ 20,036	$ 20,602	$ 21,185	$ 21,782	$ 22,393	$ 23,019	$ 23,660	$ 24,330	$ 25,014	$ 25,713	$ 26,426	$ 27,169	$ 27,926	$ 28,712	$ 29,513	$ 30,343	$ 31,188	$ 32,061	$ 32,964	$ 33,881	$ 34,828
	Period	$ 789.96	$ 812.08	$ 834.82	$ 858.43	$ 882.70	$ 907.57	$ 933.05	$ 959.14	$ 985.83	$ 1,013.74	$ 1,042.25	$ 1,071.37	$ 1,101.10	$ 1,132.04	$ 1,163.59	$ 1,196.35	$ 1,229.71	$ 1,264.29	$ 1,299.48	$ 1,335.88	$ 1,373.49	$ 1,411.71	$ 1,451.15

NOTES:

1 Part-time (less than 4 hrs/day) employees will be paid on step 1 of the Food Service Worker salary scale.

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

Food Service Managers

190 Days	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	26	$ 28,299	$ 29,091	$ 29,906	$ 30,743	$ 31,604	$ 32,489	$ 33,399	$ 34,334	$ 35,295	$ 36,283	$ 37,299	$ 38,343	$ 39,417	$ 40,521	$ 41,656	$ 42,822	$ 44,021	$ 45,254	$ 46,521	$ 47,824	$ 49,163	$ 50,540	$ 51,955
	27	$ 31,516	$ 32,398	$ 33,305	$ 34,238	$ 35,197	$ 36,183	$ 37,196	$ 38,238	$ 39,309	$ 40,410	$ 41,541	$ 42,704	$ 43,900	$ 45,129	$ 46,393	$ 47,692	$ 49,027	$ 50,400	$ 51,811	$ 53,262	$ 54,753	$ 56,286	$ 57,862
	28	$ 35,258	$ 36,245	$ 37,260	$ 38,303	$ 39,375	$ 40,477	$ 41,610	$ 42,775	$ 43,973	$ 45,204	$ 46,470	$ 47,771	$ 49,109	$ 50,484	$ 51,898	$ 53,351	$ 54,845	$ 56,381	$ 57,960	$ 59,583	$ 61,251	$ 62,966	$ 64,729

2015-16
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

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State Salary Guidelines for FY16 Pre-K Salary Rates 2015 - 2016

Position	Work Days	Salary
Certified Pre-K Teacher ***(Previously Employed for School Year 2010-2011)***	190 days	Based on 2010-2011 State Salary* Salary for 2015-2016 will be the same as salary for 2014-2015

* Certified teachers who were employed with Fulton County Schools as a Pre-K teacher for School Year 2010-2011 will retain their FY11 salary, includingTeaching and Experience for applicable work days. This salary will remain the same from July 1, 2011 forward, unless changes are made by the State.

Position	Work Days	Base Salary (DECAL)	Local Supplement **	Total Salary
Certified Pre-K Teacher ***(Hired School Year 2011- 2012 or After)***	190 days	$34,426	$7,490	**$41,916**
Non- Certified Pre-K Teacher ***(Hired School Year 2011- 2012 or After)***	190 days	$24,979	$5,100	**$30,079**
Pre-K Paraprofessional	184 days	$13,598	$3,500	**$17,098**

Salary information and work days listed above for Pre-K Teachers and Pre-K Paraprofessionals hired for School Year 2015-2016 are reflective of the State (DECAL) salaries for these positions.

******* 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 local supplement (paid to date) will be reclaimed by the district from the employee's final paycheck.***

2015-16
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

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FULTON COUNTY BOARD OF EDUCATION
DIALY RATES FOR SUBSTITUTE EMPLOYEES
2015-16 SCHOOL YEAR

SCHOOL BASED SUBSTITUTE POSITIONS		
Substitute Paraprofessional/Clinic Aide/Clerical	$80	Per Day
Substitute Teacher	$100	Per Day
Substitute Teacher - Long Term Assignment	$120	Per Day
Substitute Teacher Rates changed effective 12/5/14		
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

HOURLY RATES	2015-2016	
Bus Aide	$8.74	Per Hour

2015-16
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

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Fulton County Board of Education 2015 - 2016
SUPPLEMENT POSITION SCHEDULE

SUPPLEMENTED DUTY	GR LVL	Finance GL	Finance GL	# GSHAA Sanctioned Contest	Month of Work	Month of Work	Other Work Periods	Days Assigned	FY16 Amount
Equipment Comptroller	E	2050	Other		Aug	May		190	$2,013
Extra Curricular Sponsor Elementary	E	2050	Other		Aug	May		190	$2,013
Grade Level/Dept. Chair-E	E								
Kindergarten	E	2150	Grade/Dept		Aug	May		190	$2,013
Grade 1	E	2150	Grade/Dept		Aug	May		190	$2,013
Grade 2	E	2150	Grade/Dept		Aug	May		190	$2,013
Grade 3	E	2150	Grade/Dept		Aug	May		190	$2,013
Grade 4	E	2150	Grade/Dept		Aug	May		190	$2,013
Grade 5	E	2150	Grade/Dept		Aug	May		190	$2,013
Special Ed (Cat 1-4)	E	2150	Grade/Dept		Aug	May		190	$2,013
RTI/SST Team Chair	E	2050	Other		Aug	May		190	$3,020
Textbook Inventory	E	2050	Other		Aug	May		190	$2,013
Athletic Coordinator	H	2100	Coaching		Aug	May		190	$4,166
Band Director	H	2050	Other		Aug	May		190	$5,636
Band Assistant Director	H	2050	Other		Aug	May		190	$2,013
Baseball Coach Assistant	H	2100	Coaching	18	Feb	May		80	$2,546
Baseball Coach Head	H	2100	Coaching	18	Feb	May		80	$4,399
Basketball B-Team-Boys	H	2100	Coaching	20	Oct	Feb		124	$3,241
Basketball Coach Head-Boys	H	2100	Coaching	20	Oct	Feb		124	$6,019
Basketball Coach Jr Var-Boys	H	2100	Coaching	20	Oct	Feb		124	$3,241
Basketball Var Assistant-Boys	H	2100	Coaching	20	Oct	Feb		124	$3,241
Basketball B-Team-Girls	H	2100	Coaching	20	Oct	Feb		124	$3,241
Basketball Coach Head-Girls	H	2100	Coaching	20	Oct	Feb		124	$6,019
Basketball Coach Jr Var-Girls	H	2100	Coaching	20	Oct	Feb		124	$3,241
Basketball Var Assistant-Girls	H	2100	Coaching	20	Oct	Feb		124	$3,241
Business Manager	H	2100	Coaching		Aug	May		190	$2,315
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$1,620
Cheerleader Coach B-Team Basketball	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$1,620
Cheerleader Coach Head Basketball	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$2,315
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$1,620
Cheerleader Coach B-Team Football	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$1,620
Cheerleader Coach Head Football	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$2,315
Chorus-H	H	2050	Other		Aug	May		190	$3,020
Competitive Cheerleading Sponsor	H	2100	Coaching	3	Aug	Feb	Fall/Winter	208	$2,315
Cross Country Coach Head-Boys	H	2100	Coaching	10	Aug	Oct		82	$3,473
Cross Country Coach Head-Girls	H	2100	Coaching	10	Aug	Oct		82	$3,473
Cross Country Coach Assistant	H	2100	Coaching	10	Aug	Oct		82	$2,315
Debate Sponsor	H	2050	Other	18	Aug	Feb		159	$2,013
Drama Instructor	H	2050	Other	6	Aug	Nov		82	$3,020
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching		Aug	May		190	$2,315
Equipment Comptroller	H	2050	Other		Aug	May		190	$2,013
Extra Curricular Sponsor	H	2050	Other		Aug	May		190	$2,013
Football Coach Assistant	H	2100	Coaching	10	Aug	Nov	May (12 Days Spring Training)	109	$4,861
Football Coach Head	H	2100	Coaching	10	Aug	Nov	May (12 Days Spring Training)	109	$7,408
Golf Coach Head	H	2100	Coaching	12	Feb	April		81	$2,315
Grade Level/Dept Chair-H *	H								
Business Ed/Career	H	2150	Grade/Dept		Aug	May		190	$3,709
English	H	2150	Grade/Dept		Aug	May		190	$3,709
Foreign Language	H	2150	Grade/Dept		Aug	May		190	$3,709
Math	H	2150	Grade/Dept		Aug	May		190	$3,709
Science	H	2150	Grade/Dept		Aug	May		190	$3,709
Social Studies	H	2150	Grade/Dept		Aug	May		190	$3,709
Physical Education	H	2150	Grade/Dept		Aug	May		190	$3,709
Special Ed (Cat 1-4)	H	2150	Grade/Dept		Aug	May		190	$3,709
Flex (must indicate area)	H	2150	Grade/Dept		Aug	May		190	$3,709
Gymnastics Coach	H	2100	Coaching	10	Feb	May		88	$2,546
Head Counselor	H	2150	Grade/Dept		Aug	May		190	$3,709
Instrumental Director-H	H	2050	Other		Aug	May		190	$3,020
Intramural Assistant High	H	2100	Coaching		Aug	May		190	$3,704
JROTC Extracurricular	H	2050	Other		Aug	May		190	$2,013
Lacrosse Head-Boys	H	2100	Coaching	6	Feb	April		81	$3,473
Lacrosse Asst-Boys	H	2100	Coaching	6	Feb	April		81	$2,315
Lacrosse Head-Girls	H	2100	Coaching	6	Feb	April		81	$3,473
Lacrosse Asst-Girls	H	2100	Coaching	6	Feb	April		81	$2,315
Rifle Team	H	2100	Coaching		Aug	April	JROTC Only	229	$2,315
Soccer Coach Assistant-Boys	H	2100	Coaching	12	Feb	April		81	$2,315
Soccer Coach Head-Boys	H	2100	Coaching	12	Feb	April		81	$3,473
Soccer Coach Assistant-Girls	H	2100	Coaching	12	Feb	April		81	$2,315
Soccer Coach Head-Girls	H	2100	Coaching	12	Feb	April		81	$3,473
Softball Assistant Coach	H	2100	Coaching	16	Aug	Oct		68	$2,315

DRAFT

Fulton County Board of Education 2015 - 2016
SUPPLEMENT POSITION SCHEDULE

SUPPLEMENTED DUTY	GR LVL	Finance GL	Finance GL	# GSHAA Sanctioned Contest	Month of Work	Month of Work	Other Work Periods	Days Assigned	FY16 Amount
Softball Coach Head	H	2100	Coaching	16	Aug	Oct		68	$3,241
RTI/SST Team Chair	H	2050	Other		Aug	May		190	$3,020
Swimming Coach	H	2100	Coaching	10	Oct	Feb		124	$3,241
Swimming Coach Assistant	H	2100	Coaching	10	Oct	Feb		124	$2,546
Tennis Coach Head	H	2100	Coaching	10	Feb	April		62	$2,315
Textbook Inventory	H	2050	Other		Aug	May		190	$2,013
Track Assistant Coach-Boys	H	2100	Coaching	10	Feb	May		87	$2,315
Track Coach Head-Boys	H	2100	Coaching	10	Feb	May		87	$3,935
Track Assistant Coach-Girls	H	2100	Coaching	10	Feb	May		87	$2,315
Track Coach Head-Girls	H	2100	Coaching	10	Feb	May		87	$3,935
Volleyball Coach Head-Girls	H	2100	Coaching	15	Aug	Oct		64	$3,241
Volleyball Coach JV-Girls	H	2100	Coaching	15	Aug	Oct		64	$2,315
Wrestling Coach Assistant	H	2100	Coaching	20	Oct	Feb		103	$3,010
Wrestling Coach Head	H	2100	Coaching	20	Oct	Feb		103	$3,935
Chorus-M	M	2050	Other		Aug	May		190	$2,818
Core Subject Area Chair	M	2150	Grade/Dept		Aug	May		190	$2,013
RTI/SST Team Chair	M	2050	Other		Aug	May		190	$3,020
Equipment Comptroller	M	2050	Other		Aug	May		190	$2,013
Extra Curricular Director	M	2050	Other		Aug	May		190	$2,416
Extra Curricular Sponsor	M	2050	Other		Aug	May		190	$2,013
Grade Level/Dept Chair-M	M								
Grade 6	M	2150	Grade/Dept		Aug	May		190	$2,013
Grade 7	M	2150	Grade/Dept		Aug	May		190	$2,013
Grade 8	M	2150	Grade/Dept		Aug	May		190	$2,013
Connections	M	2150	Grade/Dept		Aug	May		190	$2,013
Physical Education	M	2150	Grade/Dept		Aug	May		190	$2,013
Special Ed (Cat 1-4)	M	2150	Grade/Dept		Aug	May		190	$2,013
Flex (must indicate area)	M	2150	Grade/Dept		Aug	May		190	$2,013
Instrumental Director-M	M	2050	Other		Aug	May		190	$2,818
Intramural Assistant Fall	M	2100	Coaching		Sept	Nov		60	$1,108
Intramural Assistant Winter	M	2100	Coaching		Dec	Feb		60	$1,108
Intramural Assistant Spring	M	2100	Coaching		Mar	May		60	$1,108
Intramural Leader-M	M	2100	Coaching		Aug	May		190	$4,630
Textbook Inventory	M	2050	Other		Aug	May		190	$2,013

Additional Summer Supplements	
Head Coach- Baseball, Softball, Basketball	**$1,000**
Head Coach - Football	**$2,000**
Band Director	**$1,000**

* Grade Level/Dept Chair-H - All grade level/dept chairs supervising fewer than 7 teachers above the base of 4 will be guaranteed $3,709 annually.
With the exception of 190 days, all other days worked include Saturdays

2015-16
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule

FULTON COUNTY BOARD OF EDUCATION
ADDITIONAL PAY RATES
2015-2016 SCHOOL YEAR

Additional Pay is a type of compensation, but is not considered a component of an employee's salary. The Additional Pay is used for activities that are performed on an ad-hoc basis and generally compensated in a one-time payment to an employee for a specified scope of work.

Category	Additional Work Type	Additional Pay Type	Rate of Pay
A1	**Instruction (Enrichment)** Instructional, enrichment, remedial support provided to students, staff, or parents that support the system/school's improvement and or student achievement goals.	Stipend	$28.00 per Hour
A2	**Student Supervision** Direct supervision of students serving a consequence for Student Code of Conduct violation via detention and/or Saturday Opportunity School (SOS).	Stipend	$28.00 per Hour
A3	**Professional Learning (PL) Instructor** PLU or college credit bearing/endorsement courses offered district-wide/metro area and are designed, originated, or facilitated via the FCS Professional Learning department.	Stipend	$300.00 - $400.00 per PLU *Course proposals must be pre-approved by PL for instructors to be eligible for Additional Pay*
A4	**Mentoring** Extended mentoring support/monitoring as prescribed in a developed and PD approved teacher mentoring program (TAPP, QUESTT, and New Teacher Orientation).	Stipend	**GATAPP** Determined by MRESA **QUESTT** $1,200.00 Year 1/$600.00 Year 2 **New Teacher Orientation** $150.00
A5	**Employee Honorarium** Test scoring, science fair, bus referral, distinguished schools.	Honorarium	Varies depending on funding *(not to exceed $150 in total)*
A6	**Summer Training Attendance** Incentive for school-based certified staff to attend summer curriculum/ instructional strategies course(s) that are pre-approved by Professional Learning.	Honorarium	$20.00 per Hour *(not to exceed $100.00 per day)*
A7	**Athletics** The miscellaneous (non-supplemented) work that supports general athletic events (e.g. gate workers). **Activity & Field Trip Drivers** The miscellaneous (non-supplemented) work that supports general athletic events specifically related to activity bus drivers. This category also extends to non-athletic activities (e.g. field trips) where a staff member may drive a bus with students. In both cases, eligible activity bus drivers must hold a CDL and garner annual certificate via the Transportation department. Substitute Teachers are **NOT** eligible to drive a bus, either for an athletic or non-athletic event.	Stipend	**High School** Gate Workers - $28.00 per Hour **Middle School Extramural** Soccer (Lining fields) - $28.00 per Hour Volleyball - $12.50 per Match Basketball (Score & Clockkeeper) - $12.50 per Game **Total Compensation based on Length of Trip** 0 - 1:00 $45.00 1:00 - 1:30 $59.00 1:30 - 2:00 $73.00 2:00 - 2:30 $87.00 2:30 - 3:00 $100.00 *These amounts are Per Round Trip (except as noted below)* On an overnight trip, the driver will earn $100.00 per day ***Athletics*** *- Must complete Activity Bus Driver Payment Form* ***Non-Athletics*** *- Must complete Additional Pay Request Form using school's Cost Center data (NOT Athletics)*
A8	**Curriculum Development** Qualified personnel writing curriculum or system lessons for school/ district use. Final product must be approved by the Curriculum Department.	Stipend	**Curriculum Development** $750 per 4-week Unit; $750 per 9-Week/$1,500 per End-of-Semester Assessment **Curriculum Revisions** $375 per 4-Week Unit: $375 per 9-Week/$750 per End-of-Semester Assessment
A9	**Facility Use Agreement** Via a facility use agreement where a lessee must garner the services of a FCS employee in order to access/secure building or use district audio/sound equipment. Stipend/OT pay amount is paid by the lessee to the district. For custodians in this category the additional time is entered into Employee Express, not paid via additional pay process.	Stipend	Teachers - $28.00 per Hour Custodians - ***Any time worked by a Custodian should be entered into Employee Express which will calculate the appropriate rate of pay, incl. Overtime, for that employee.***
A10	**Student Psychological/Special Education Evaluations -** Provides psychological and/or special education evaluations for student referrals made during the summer months.	Stipend	Up to $450 per Student Evaluations (Variant depends on the type and scope of evaluation as determined by the Psychological Service/Special Education departments. Total not to exceed $450)
A11	**Summer Support - Assistant Principals/Counselors/CST's School Tech Specialist/School Resource Officer** Provides administrative support at the schools when principals are on vacation or for scheduling and student registration during the **Summer only**. This does **not** apply to Summer School.	Stipend	**Assistant Principal** $285/Day (ES), $306/Day (MS & HS) **Counselors** $251/Day **CST's (ES)** $224/Day **School Tech Specialist** $25.00/Hour **School Resource Officer** $25.00/Hour **(Based on an 8-hour day)** **Maximum of ten (10) days per Summer per Person**

Fulton County Schools
Where Students Come First

Comparative Salary Data

Please be advised that these comparisons are given to provide a perspective and are based on FY15 data. Most metro systems have not fully disclosed the treatment they will apply to their FY16 salary structures.

Metro Comparisons...Bachelors (T-4)
CURRENT

Chart shows FCS's current ranking using approved salary schedules for FY15 from each district

CURRENT

Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 44,312		1	$ 41,915		2	$ 40,742		4	$ 39,347		7	$ 41,262		3	$ 39,990		6	$ 40,308		5	$ 38,383		8
1	$ 44,312	0.00%	1	$ 42,420	1.20%	2	$ 40,742	0.00%	4	$ 40,681	3.39%	5	$ 42,262	2.42%	3	$ 40,007	0.04%	7	$ 40,308	0.00%	6	$ 38,575	0.50%	8
2	$ 45,311	2.25%	1	$ 42,925	1.19%	2	$ 40,742	0.00%	5	$ 41,184	1.24%	4	$ 42,262	0.00%	3	$ 40,023	0.04%	7	$ 40,630	0.80%	6	$ 38,769	0.50%	8
3	$ 46,334	2.26%	1	$ 43,430	1.18%	2	$ 40,742	0.00%	6	$ 41,880	1.69%	4	$ 42,262	0.00%	3	$ 40,926	2.26%	5	$ 40,630	0.00%	7	$ 38,964	0.50%	8
4	$ 47,380	2.26%	1	$ 43,935	1.16%	2	$ 40,742	0.00%	7	$ 43,554	4.00%	3	$ 42,312	0.12%	4	$ 41,961	2.53%	5	$ 41,013	0.94%	6	$ 39,673	1.82%	8
5	$ 48,449	2.26%	1	$ 44,785	1.93%	3	$ 40,742	0.00%	7	$ 44,862	3.00%	2	$ 42,362	0.12%	5	$ 43,036	2.56%	4	$ 41,013	0.00%	6	$ 40,380	1.78%	8
6	$ 49,542	2.26%	1	$ 46,011	2.74%	3	$ 40,742	0.00%	8	$ 46,881	4.50%	2	$ 42,412	0.12%	5	$ 44,135	2.55%	4	$ 41,436	1.03%	7	$ 41,704	3.28%	6
7	$ 50,660	2.26%	1	$ 47,718	3.71%	3	$ 41,748	2.47%	7	$ 48,286	3.00%	2	$ 42,462	0.12%	6	$ 45,616	3.36%	4	$ 41,436	0.00%	8	$ 42,955	3.00%	5
8	$ 51,804	2.26%	1	$ 49,433	3.59%	2	$ 42,784	2.48%	6	$ 48,286	0.00%	3	$ 42,512	0.12%	7	$ 46,792	2.58%	4	$ 42,012	1.39%	8	$ 43,175	0.51%	5
9	$ 52,972	2.25%	1	$ 49,483	0.10%	3	$ 43,249	1.09%	6	$ 49,733	3.00%	2	$ 42,865	0.83%	7	$ 48,577	3.81%	4	$ 42,600	1.40%	8	$ 44,687	3.50%	5
10	$ 54,167	2.26%	1	$ 50,665	2.39%	2	$ 45,116	4.32%	6	$ 49,733	0.00%	4	$ 43,280	0.97%	8	$ 50,023	2.98%	3	$ 43,800	2.82%	7	$ 46,223	3.44%	5
11	$ 55,390	2.26%	1	$ 50,711	0.09%	3	$ 46,058	2.09%	6	$ 51,226	3.00%	2	$ 43,886	1.40%	8	$ 50,023	0.00%	4	$ 45,024	2.79%	7	$ 47,987	3.82%	5
12	$ 56,666	2.30%	1	$ 52,230	3.00%	2	$ 47,423	2.96%	6	$ 51,226	0.00%	4	$ 44,795	2.07%	8	$ 51,502	2.96%	3	$ 46,284	2.80%	7	$ 48,866	1.83%	5
13	$ 57,973	2.31%	1	$ 52,277	0.09%	3	$ 48,804	2.91%	6	$ 52,763	3.00%	2	$ 46,154	3.03%	8	$ 51,502	0.00%	4	$ 47,580	2.80%	7	$ 49,689	1.68%	5
14	$ 59,310	2.31%	1	$ 53,797	2.91%	2	$ 48,954	0.31%	6	$ 52,763	0.00%	4	$ 47,547	3.02%	8	$ 53,032	2.97%	3	$ 48,924	2.82%	7	$ 50,425	1.48%	5
15	$ 60,676	2.30%	1	$ 53,878	0.15%	3	$ 50,372	2.90%	6	$ 54,348	3.00%	2	$ 49,002	3.06%	8	$ 53,032	0.00%	4	$ 50,292	2.80%	7	$ 51,277	1.69%	5
16	$ 60,676	0.00%	1	$ 55,464	2.94%	2	$ 50,522	0.30%	7	$ 54,348	0.00%	4	$ 50,493	3.04%	8	$ 54,611	2.98%	3	$ 51,696	2.79%	6	$ 52,037	1.48%	5
17	$ 60,676	0.00%	1	$ 55,512	0.09%	3	$ 52,178	3.28%	7	$ 56,158	3.33%	2	$ 51,995	2.97%	8	$ 54,611	0.00%	4	$ 53,148	2.81%	5	$ 52,923	1.70%	6
18	$ 62,075	2.31%	1	$ 57,178	3.00%	2	$ 52,328	0.29%	8	$ 56,158	0.00%	4	$ 53,584	3.06%	7	$ 56,241	2.98%	3	$ 54,636	2.80%	5	$ 53,708	1.48%	6
19	$ 62,075	0.00%	1	$ 59,607	4.25%	2	$ 52,922	1.14%	8	$ 57,591	2.55%	3	$ 55,208	3.03%	6	$ 56,241	0.00%	4	$ 56,160	2.79%	5	$ 54,627	1.71%	7
20	$ 62,075	0.00%	1	$ 60,108	0.84%	2	$ 53,973	1.99%	8	$ 57,591	0.00%	5	$ 56,879	3.03%	6	$ 57,896	2.94%	3	$ 57,732	2.80%	4	$ 55,438	1.48%	7
21	$ 63,506	2.31%	1	$ 60,257	0.25%	2	$ 55,508	2.84%	8	$ 58,065	0.82%	4	*$ 58,008*	1.98%	5	$ 57,896	0.00%	6	$ 59,352	2.81%	3	$ 56,391	1.72%	7
22	$ 63,506	0.00%	1	$ 60,257	0.00%	2	$ 55,659	0.27%	8	$ 58,065	0.00%	5	$ 58,008	0.00%	6	$ 59,610	2.96%	3	$ 59,352	0.00%	4	$ 56,912	0.92%	7
23	$ 63,506	0.00%	1	$ 60,807	0.91%	3	$ 57,235	2.83%	8	$ 58,065	0.00%	6	$ 58,008	0.00%	7	$ 59,610	0.00%	4	$ 61,008	2.79%	2	$ 58,833	3.37%	5
24	$ 64,970	2.31%	1	$ 60,807	0.00%	3	$ 57,386	0.26%	8	$ 58,547	0.83%	7	$ 59,134	1.94%	6	**$ 59,610**	0.00%	4	$ 61,008	0.00%	2	$ 59,285	0.77%	5
25	$ 64,970	0.00%	1	$ 61,358	0.91%	3	$ 59,005	2.82%	7	$ 58,547	0.00%	8	$ 59,134	0.00%	6	$ 59,610	0.00%	5	$ 62,712	2.79%	2	$ 59,765	0.81%	4
26	**$ 66,467**	2.30%	1	$ 62,450	1.78%	3	$ 59,156	0.26%	6	$ 58,547	0.00%	8	$ 59,134	0.00%	7	$ 59,610	0.00%	5	**$ 64,464**	2.79%	2	$ 60,146	0.64%	4
27	$ 66,467	0.00%	1	**$ 63,630**	1.89%	3	$ 59,306	0.25%	7	**$ 59,042**	0.85%	8	**$ 60,285**	1.95%	5	$ 59,610	0.00%	6	$ 64,464	0.00%	2	$ 60,498	0.59%	4
28	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 59,457	0.25%	7	$ 59,042	0.00%	8	$ 60,285	0.00%	5	$ 59,610	0.00%	6	$ 64,464	0.00%	2	$ 60,864	0.61%	4
29	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 59,607	0.25%	7	$ 59,042	0.00%	8	$ 60,285	0.00%	5	$ 59,610	0.00%	6	$ 64,464	0.00%	2	$ 61,177	0.51%	4
30	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 59,758	0.25%	6	$ 59,042	0.00%	8	$ 60,285	0.00%	5	$ 59,610	0.00%	7	$ 64,464	0.00%	2	$ 61,473	0.49%	4
31*	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 59,908	0.25%	6	$ 59,042	0.00%	8	$ 60,285	0.00%	5	$ 59,610	0.00%	7	$ 64,464	0.00%	2	$ 61,778	0.50%	4
32*	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 60,059	0.25%	6	$ 59,042	0.00%	8	$ 60,285	0.00%	5	$ 59,610	0.00%	7	$ 64,464	0.00%	2	**$ 62,042**	0.43%	4
33*	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 60,209	0.25%	6	$ 59,042	0.00%	8	$ 60,285	0.00%	5	$ 59,610	0.00%	7	$ 64,464	0.00%	2	$ 62,042	0.00%	4
34*	$ 66,467	0.00%	1	$ 63,630	0.00%	3	$ 60,360	0.25%	5	$ 59,042	0.00%	8	$ 60,285	0.00%	6	$ 59,610	0.00%	7	$ 64,464	0.00%	2	$ 62,042	0.00%	4

Metro Comparisons...Bachelors (T-4)
TO BE

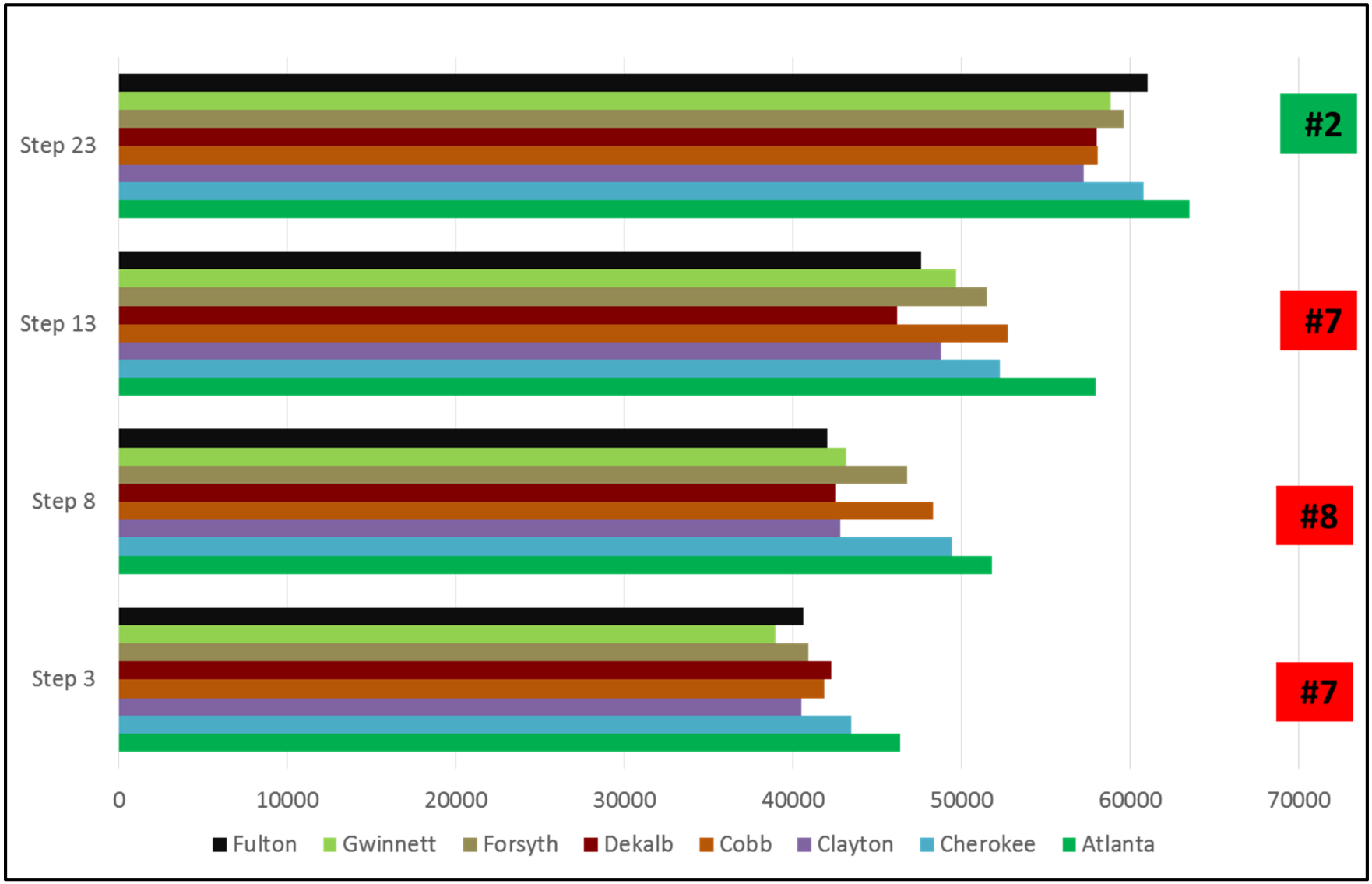
Chart shows FCS's projected ranking with variable increase using known projected data for FY16 as available at this time

PROJECTED - 4.0 / 8.0 / 4.0 INCREASE W/ADJ PLATEAU

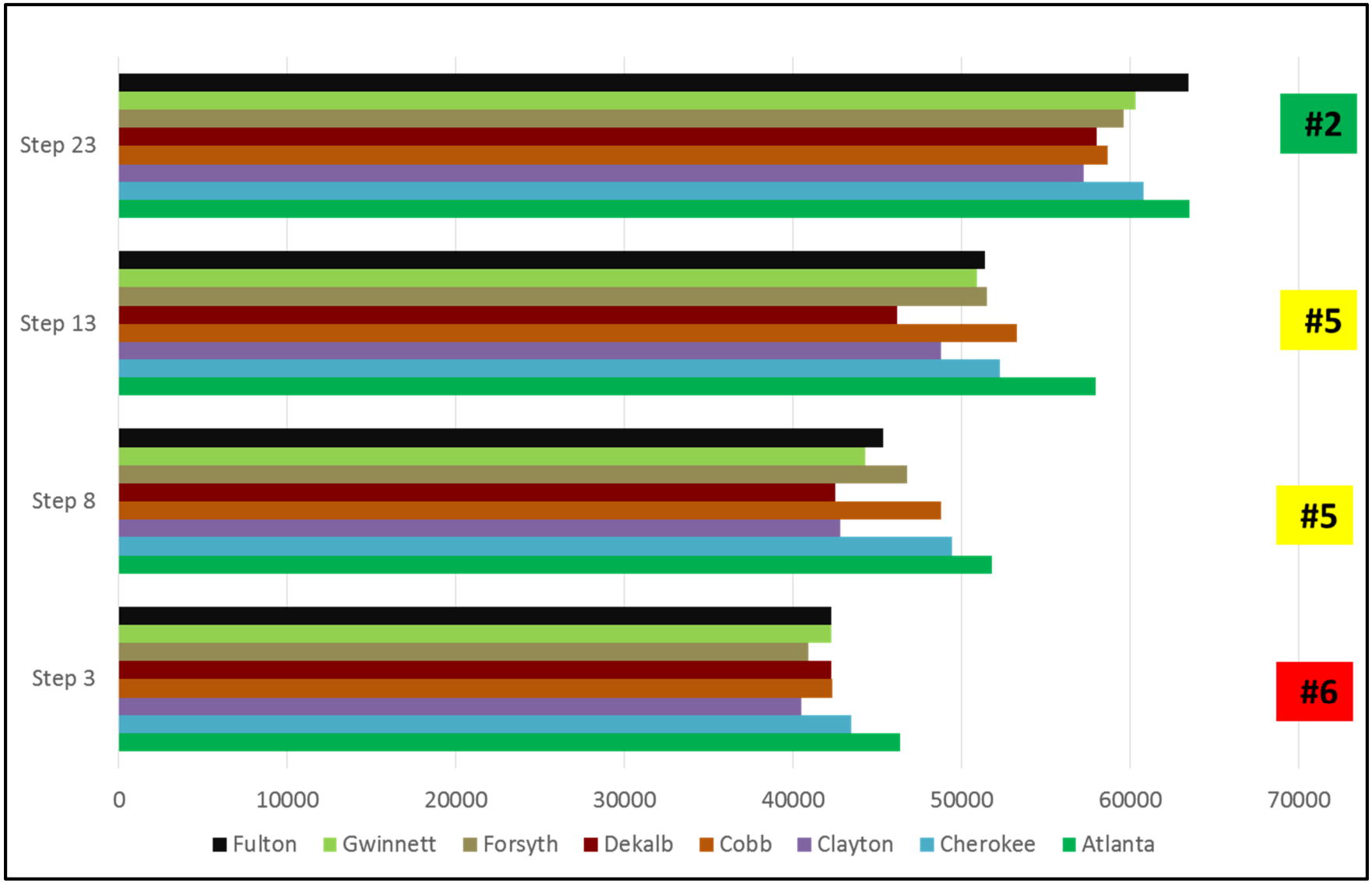
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 44,312		1	$ 41,915		3	$ 40,742		6	$ 39,741		8	$ 41,262		4	$ 39,990		7	$41,916		2	$ 41,028		5
1	$ 44,312	0.00%	1	$ 42,420	1.20%	2	$ 40,742	0.00%	7	$ 41,088	3.39%	6	$ 42,262	2.42%	3	$ 40,007	0.04%	8	$41,916	0.00%	4	$ 41,438	1.00%	5
2	$ 45,311	2.25%	1	$ 42,925	1.19%	2	$ 40,742	0.00%	7	$ 41,595	1.23%	6	$ 42,262	0.00%	3	$ 40,023	0.04%	8	$42,252	0.80%	4	$ 41,853	1.00%	5
3	$ 46,334	2.26%	1	$ 43,430	1.18%	2	$ 40,742	0.00%	8	$ 42,299	1.69%	3	$ 42,262	0.00%	5	$ 40,926	2.26%	7	$42,252	0.00%	6	$ 42,271	1.00%	4
4	$ 47,380	2.26%	1	$ 43,935	1.16%	3	$ 40,742	0.00%	8	$ 43,989	4.00%	2	$ 42,312	0.12%	6	$ 41,961	2.53%	7	$42,660	0.97%	5	$ 42,693	1.00%	4
5	$ 48,449	2.26%	1	$ 44,785	1.93%	3	$ 40,742	0.00%	8	$ 45,311	3.01%	2	$ 42,362	0.12%	7	$ 43,036	2.56%	5	$42,660	0.00%	6	$ 43,121	1.00%	4
6	$ 49,542	2.26%	1	$ 46,011	2.74%	3	$ 40,742	0.00%	8	$ 47,350	4.50%	2	$ 42,412	0.12%	7	$ 44,135	2.55%	5	$44,748	4.89%	4	$ 43,551	1.00%	6
7	$ 50,660	2.26%	1	$ 47,718	3.71%	3	$ 41,748	2.47%	8	$ 48,769	3.00%	2	$ 42,462	0.12%	7	$ 45,616	3.36%	4	$44,748	0.00%	5	$ 44,029	1.10%	6
8	$ 51,804	2.26%	1	$ 49,433	3.59%	2	$ 42,784	2.48%	7	$ 48,769	0.00%	3	$ 42,512	0.12%	8	$ 46,792	2.58%	4	$45,372	1.39%	5	$ 44,254	0.51%	6
9	$ 52,972	2.25%	1	$ 49,483	0.10%	3	$ 43,249	1.09%	7	$ 50,230	3.00%	2	$ 42,865	0.83%	8	$ 48,577	3.81%	4	$46,008	1.40%	5	$ 45,804	3.50%	6
10	$ 54,167	2.26%	1	$ 50,665	2.39%	2	$ 45,116	4.32%	7	$ 50,230	0.00%	3	$ 43,280	0.97%	8	$ 50,023	2.98%	4	$47,304	2.82%	6	$ 47,379	3.44%	5
11	$ 55,390	2.26%	1	$ 50,711	0.09%	3	$ 46,058	2.09%	7	$ 51,738	3.00%	2	$ 43,886	1.40%	8	$ 50,023	0.00%	4	$48,624	2.79%	6	$ 49,187	3.82%	5
12	$ 56,666	2.30%	1	$ 52,230	3.00%	2	$ 47,423	2.96%	7	$ 51,738	0.00%	3	$ 44,795	2.07%	8	$ 51,502	2.96%	4	$49,992	2.81%	6	$ 50,088	1.83%	5
13	$ 57,973	2.31%	1	$ 52,277	0.09%	3	$ 48,804	2.91%	7	$ 53,291	3.00%	2	$ 46,154	3.03%	8	$ 51,502	0.00%	4	$51,384	2.78%	5	$ 50,931	1.68%	6
14	$ 59,310	2.31%	1	$ 53,797	2.91%	2	$ 48,954	0.31%	7	$ 53,291	0.00%	3	$ 47,547	3.02%	8	$ 53,032	2.97%	4	$52,836	2.83%	5	$ 51,686	1.48%	6
15	$ 60,676	2.30%	1	$ 53,878	0.15%	4	$ 50,372	2.90%	7	$ 54,891	3.00%	2	$ 49,002	3.06%	8	$ 53,032	0.00%	5	$54,312	2.79%	3	$ 52,559	1.69%	6
16	$ 60,676	0.00%	1	$ 55,464	2.94%	3	$ 50,522	0.30%	7	$ 54,891	0.00%	4	$ 50,493	3.04%	8	$ 54,611	2.98%	5	$55,836	2.81%	2	$ 53,338	1.48%	6
17	$ 60,676	0.00%	1	$ 55,512	0.09%	4	$ 52,178	3.28%	7	$ 56,719	3.33%	3	$ 51,995	2.97%	8	$ 54,611	0.00%	5	$57,396	2.79%	2	$ 54,246	1.70%	6
18	$ 62,075	2.31%	1	$ 57,178	3.00%	3	$ 52,328	0.29%	8	$ 56,719	0.00%	4	$ 53,584	3.06%	7	$ 56,241	2.98%	5	$59,004	2.80%	2	$ 55,051	1.48%	6
19	$ 62,075	0.00%	1	$ 59,607	4.25%	3	$ 52,922	1.14%	8	$ 58,167	2.55%	4	$ 55,208	3.03%	7	$ 56,241	0.00%	5	$60,648	2.79%	2	$ 55,993	1.71%	6
20	$ 62,075	0.00%	2	$ 60,108	0.84%	3	$ 53,973	1.99%	8	$ 58,167	0.00%	4	$ 56,879	3.03%	6	$ 57,896	2.94%	5	$62,352	2.81%	1	$ 56,824	1.48%	7
21	$ 63,506	2.31%	1	$ 60,257	0.25%	3	$ 55,508	2.84%	8	$ 58,646	0.82%	4	*$ 58,008*	1.98%	5	$ 57,896	0.00%	6	$62,352	0.00%	2	$ 57,801	1.72%	7
22	$ 63,506	0.00%	1	$ 60,257	0.00%	3	$ 55,659	0.27%	8	$ 58,646	0.00%	5	$ 58,008	0.00%	7	**$ 59,610**	2.96%	4	$62,352	0.00%	2	$ 58,335	0.92%	6
23	$ 63,506	0.00%	1	$ 60,807	0.91%	3	$ 57,235	2.83%	8	$ 58,646	0.00%	6	$ 58,008	0.00%	7	$ 59,610	0.00%	5	$63,444	1.75%	2	$ 60,304	3.38%	4
24	$ 64,970	2.31%	1	$ 60,807	0.00%	3	$ 57,386	0.26%	8	$ 59,132	0.83%	7	$ 59,134	1.94%	6	$ 59,610	0.00%	5	$63,444	0.00%	2	$ 60,767	0.77%	4
25	$ 64,970	0.00%	2	$ 61,358	0.91%	3	$ 59,005	2.82%	8	$ 59,132	0.00%	7	$ 59,134	0.00%	6	$ 59,610	0.00%	5	$65,220	2.80%	1	$ 61,259	0.81%	4
26	**$ 66,467**	2.30%	2	$ 62,450	1.78%	3	$ 59,156	0.26%	6	$ 59,132	0.00%	8	$ 59,134	0.00%	7	$ 59,610	0.00%	5	$67,044	2.80%	1	$ 61,650	0.64%	4
27	$ 66,467	0.00%	2	**$ 63,630**	1.89%	3	$ 59,306	0.25%	8	**$ 59,632**	0.85%	6	**$ 60,285**	1.95%	5	$ 59,610	0.00%	7	$67,044	0.00%	1	$ 62,010	0.58%	4
28	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 59,457	0.25%	8	$ 59,632	0.00%	6	$ 60,285	0.00%	5	$ 59,610	0.00%	7	$67,044	0.00%	1	**$ 63,593**	2.55%	4
29	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 59,607	0.25%	8	$ 59,632	0.00%	6	$ 60,285	0.00%	5	$ 59,610	0.00%	7	$67,044	0.00%	1	$ 63,593	0.00%	4
30	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 59,758	0.25%	6	$ 59,632	0.00%	7	$ 60,285	0.00%	5	$ 59,610	0.00%	8	$67,044	0.00%	1	$ 63,593	0.00%	4
31*	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 59,908	0.25%	6	$ 59,632	0.00%	7	$ 60,285	0.00%	5	$ 59,610	0.00%	8	$67,044	0.00%	1	$ 63,593	0.00%	4
32*	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 60,059	0.25%	6	$ 59,632	0.00%	7	$ 60,285	0.00%	5	$ 59,610	0.00%	8	$67,044	0.00%	1	$ 63,593	0.00%	4
33*	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 60,209	0.25%	6	$ 59,632	0.00%	7	$ 60,285	0.00%	5	$ 59,610	0.00%	8	$67,044	0.00%	1	$ 63,593	0.00%	4
34*	$ 66,467	0.00%	2	$ 63,630	0.00%	3	$ 60,360	0.25%	5	$ 59,632	0.00%	7	$ 60,285	0.00%	6	$ 59,610	0.00%	8	$67,044	0.00%	1	$ 63,593	0.00%	4

* Steps 31, 32, 33 and 34 have been added to the charts in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

Metro Comparisons...Bachelors (T-4)
CURRENT



Metro Comparisons…Bachelors (T-4)
TO BE



Metro Comparisons...Masters (T-5)
CURRENT

Chart shows FCS's current ranking using approved salary schedules for FY15 from each district

CURRENT																								
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 48,743		1	$ 43,421		7	$ 45,569		2	$ 43,506		6	$ 43,795		5	$ 45,045		3	$ 44,748		*4*	$ 43,193		8
1	$ 48,743	*0.00%*	1	$ 45,007	3.65%	4	$ 45,569	*0.00%*	2	$ 44,812	3.00%	5	$ 44,795	2.28%	6	$ 45,064	0.04%	3	$ 44,748	*0.00%*	*7*	$ 43,410	0.50%	8
2	$ 49,843	2.26%	1	$ 46,595	3.53%	2	$ 45,569	*0.00%*	4	$ 46,290	3.30%	3	$ 44,795	*0.00%*	7	$ 45,083	0.04%	6	$ 45,106	0.80%	*5*	$ 43,628	0.50%	8
3	$ 50,968	2.26%	1	$ 48,212	3.47%	2	$ 45,569	*0.00%*	5	$ 47,678	3.00%	3	$ 44,795	*0.00%*	7	$ 46,100	2.26%	4	$ 45,106	*0.00%*	*6*	$ 43,848	0.50%	8
4	$ 52,118	2.26%	1	$ 49,831	3.36%	2	$ 45,569	*0.00%*	5	$ 49,439	3.69%	3	$ 44,895	0.22%	7	$ 47,290	2.58%	4	$ 45,531	0.94%	*6*	$ 44,732	2.02%	8
5	$ 53,293	2.25%	1	$ 51,513	3.38%	2	$ 45,569	*0.00%*	6	$ 50,923	3.00%	3	$ 44,995	0.22%	8	$ 48,526	2.61%	4	$ 45,531	*0.00%*	*7*	$ 45,892	2.59%	5
6	$ 54,497	2.26%	1	$ 53,223	3.32%	2	$ 45,780	0.46%	7	$ 53,216	4.50%	3	$ 45,095	0.22%	8	$ 49,789	2.60%	4	$ 45,996	1.02%	*6*	$ 47,957	4.50%	5
7	$ 55,726	2.26%	1	$ 55,029	3.39%	2	$ 47,154	3.00%	6	$ 54,812	3.00%	3	$ 45,195	0.22%	8	$ 51,492	3.42%	4	$ 45,996	*0.00%*	*7*	$ 49,397	3.00%	5
8	$ 56,983	2.26%	1	$ 56,833	3.28%	2	$ 48,568	3.00%	6	$ 54,812	*0.00%*	3	$ 47,017	4.03%	7	$ 52,843	2.62%	4	$ 47,017	2.22%	*7*	$ 49,427	0.06%	5
9	$ 58,269	2.26%	1	$ 56,859	0.05%	2	$ 48,568	*0.00%*	6	$ 56,457	3.00%	3	$ 48,428	3.00%	7	$ 54,896	3.89%	4	$ 48,428	3.00%	*7*	$ 51,166	3.52%	5
10	$ 59,583	2.26%	1	$ 58,419	2.74%	2	$ 50,126	3.21%	6	$ 56,457	*0.00%*	4	$ 48,912	1.00%	7	$ 56,529	2.97%	3	$ 48,612	0.38%	*8*	$ 52,933	3.45%	5
11	$ 60,929	2.26%	1	$ 58,471	0.09%	2	$ 51,441	2.62%	6	$ 58,151	3.00%	3	$ 49,881	1.98%	8	$ 56,529	*0.00%*	4	$ 49,968	2.79%	*7*	$ 54,962	3.83%	5
12	$ 62,333	2.30%	1	$ 60,223	3.00%	2	$ 53,572	4.14%	6	$ 58,151	*0.00%*	4	$ 50,380	1.00%	8	$ 58,207	2.97%	3	$ 51,372	2.81%	*7*	$ 55,973	1.84%	5
13	$ 63,770	2.31%	1	$ 60,223	*0.00%*	2	$ 55,137	2.92%	6	$ 59,896	3.00%	3	$ 51,377	1.98%	8	$ 58,207	*0.00%*	4	$ 52,812	2.80%	*7*	$ 56,911	1.68%	5
14	$ 65,240	2.31%	1	$ 62,028	3.00%	2	$ 55,288	0.27%	6	$ 59,896	*0.00%*	3	$ 51,995	1.20%	8	$ 59,749	2.65%	4	$ 54,288	2.79%	*7*	$ 57,766	1.50%	5
15	$ 66,744	2.31%	1	$ 62,085	0.09%	2	$ 56,895	2.91%	6	$ 61,692	3.00%	3	$ 53,584	3.06%	8	$ 59,749	*0.00%*	4	$ 55,812	2.81%	*7*	$ 58,738	1.68%	5
16	$ 66,744	*0.00%*	1	$ 63,947	3.00%	2	$ 57,045	0.26%	7	$ 61,692	*0.00%*	4	$ 55,208	3.03%	8	$ 61,723	3.30%	3	$ 57,372	2.80%	*6*	$ 59,620	1.50%	5
17	$ 66,744	*0.00%*	1	$ 64,003	0.09%	2	$ 58,897	3.25%	7	$ 63,753	3.34%	3	$ 56,879	3.03%	8	$ 61,723	*0.00%*	4	$ 58,980	2.80%	*6*	$ 60,629	1.69%	5
18	$ 68,282	2.30%	1	$ 65,866	2.91%	2	$ 59,047	0.25%	7	$ 63,753	*0.00%*	3	$ 58,601	3.03%	8	$ 63,567	2.99%	4	$ 60,636	2.81%	*6*	$ 61,541	1.50%	5
19	$ 68,282	*0.00%*	2	$ 68,544	4.07%	1	$ 60,743	2.87%	7	$ 65,411	2.60%	3	$ 60,370	3.02%	8	$ 63,567	*0.00%*	4	$ 62,328	2.79%	*6*	$ 62,588	1.70%	5
20	$ 68,282	*0.00%*	2	$ 69,177	0.92%	1	$ 60,894	0.25%	8	$ 65,411	*0.00%*	4	$ 62,212	3.05%	7	$ 65,438	2.94%	3	$ 64,068	2.79%	*5*	$ 63,530	1.50%	6
21	$ 69,856	2.31%	1	$ 69,177	*0.00%*	2	$ 62,637	2.86%	8	$ 65,906	0.76%	3	$ 64,091	3.02%	7	$ 65,438	*0.00%*	5	$ 65,856	2.79%	*4*	$ 64,616	1.71%	6
22	$ 69,856	*0.00%*	1	$ 69,177	*0.00%*	2	$ 62,787	0.24%	8	$ 65,906	*0.00%*	5	$ 66,042	3.04%	4	**$ 67,373**	2.96%	3	$ 65,856	*0.00%*	*6*	$ 65,222	0.94%	7
23	$ 69,856	*0.00%*	2	$ 70,037	1.24%	1	$ 64,578	2.85%	8	$ 65,906	*0.00%*	7	$ 67,363	2.00%	6	$ 67,373	*0.00%*	5	$ 67,704	2.81%	*3*	$ 67,420	3.37%	4
24	$ 71,467	2.31%	1	$ 70,067	0.04%	2	$ 64,728	0.23%	8	$ 66,432	0.80%	7	$ 67,363	*0.00%*	6	$ 67,373	*0.00%*	5	$ 67,704	*0.00%*	*4*	$ 67,927	0.75%	3
25	$ 71,467	*0.00%*	1	$ 70,702	0.91%	2	$ 66,567	2.84%	7	$ 66,432	*0.00%*	8	$ 67,363	*0.00%*	6	$ 67,373	*0.00%*	5	$ 69,600	2.80%	*3*	$ 68,464	0.79%	4
26	**$ 73,114**	2.30%	1	$ 71,889	1.68%	2	$ 66,718	0.23%	7	$ 66,432	*0.00%*	8	$ 68,685	1.96%	5	$ 67,373	*0.00%*	6	**$ 71,544**	2.79%	*3*	$ 68,893	0.63%	4
27	$ 73,114	*0.00%*	2	**$ 73,439**	2.16%	1	$ 66,868	0.22%	8	**$ 66,981**	0.83%	7	$ 68,685	*0.00%*	5	$ 67,373	*0.00%*	6	$ 71,544	*0.00%*	*3*	$ 69,288	0.57%	4
28	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,019	0.23%	7	$ 66,981	*0.00%*	8	$ 68,685	*0.00%*	5	$ 67,373	*0.00%*	6	$ 71,544	*0.00%*	*3*	$ 69,700	0.59%	4
29	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,169	0.22%	7	$ 66,981	*0.00%*	8	**$ 69,994**	1.91%	5	$ 67,373	*0.00%*	6	$ 71,544	*0.00%*	*3*	$ 70,049	0.50%	4
30	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,320	0.22%	7	$ 66,981	*0.00%*	8	$ 69,994	*0.00%*	5	$ 67,373	*0.00%*	6	$ 71,544	*0.00%*	*3*	$ 70,378	0.47%	4
31*	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,470	0.22%	6	$ 66,981	*0.00%*	8	$ 69,994	*0.00%*	5	$ 67,373	*0.00%*	7	$ 71,544	*0.00%*	*3*	$ 70,719	0.48%	4
32*	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,620	0.22%	6	$ 66,981	*0.00%*	8	$ 69,994	*0.00%*	5	$ 67,373	*0.00%*	7	$ 71,544	*0.00%*	*3*	**$ 71,012**	0.41%	4
33*	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,770	0.22%	6	$ 66,981	*0.00%*	8	$ 69,994	*0.00%*	5	$ 67,373	*0.00%*	7	$ 71,544	*0.00%*	*3*	$ 71,012	0.00%	4
34*	$ 73,114	*0.00%*	2	$ 73,439	*0.00%*	1	$ 67,921	0.22%	6	$ 66,981	*0.00%*	8	$ 69,994	*0.00%*	5	$ 67,373	*0.00%*	7	$ 71,544	*0.00%*	*3*	$ 71,012	0.00%	4

Metro Comparisons...Masters (T-5)
TO BE

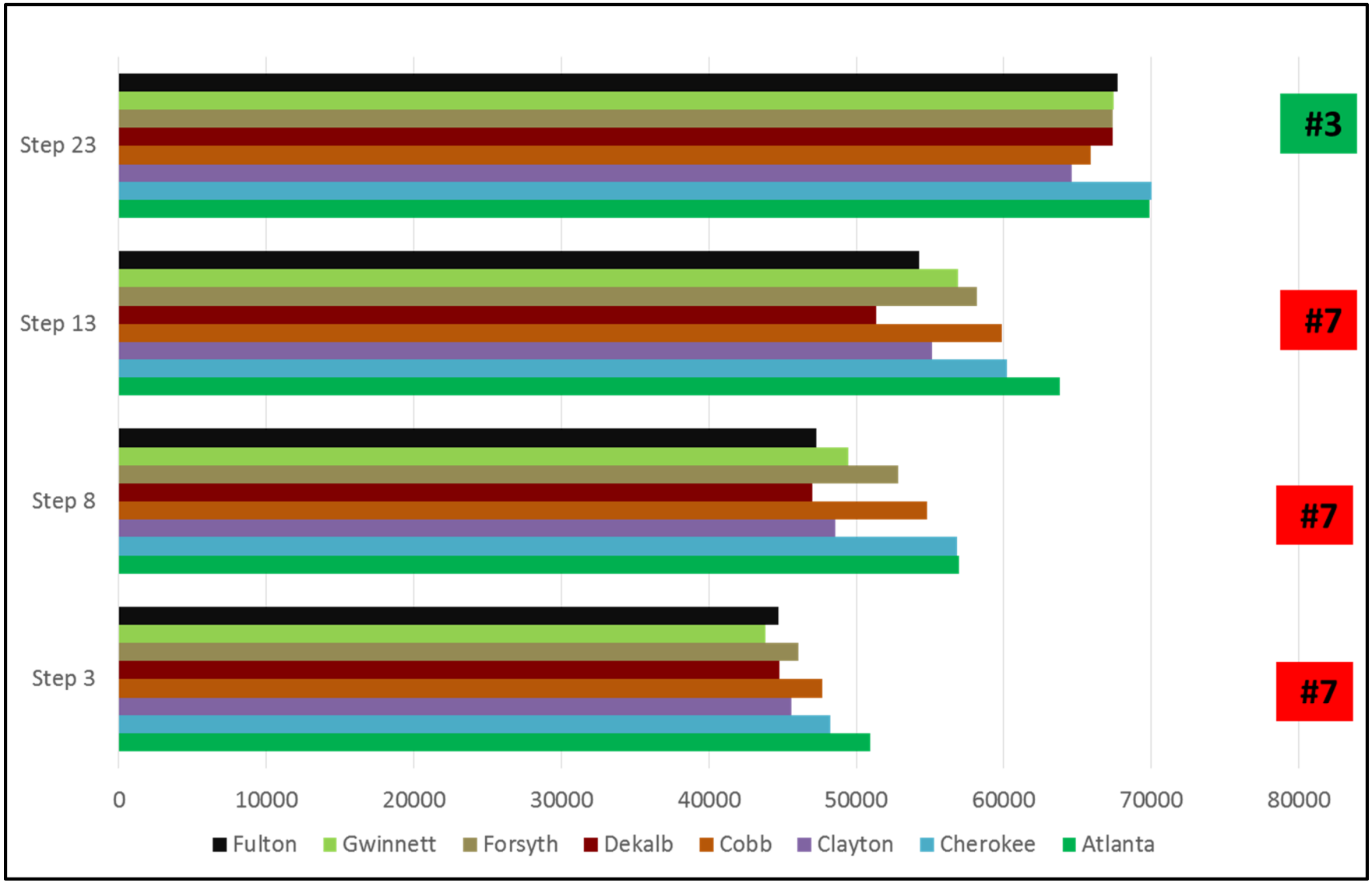
Chart shows FCS's projected ranking with variable increase using known projected data for FY16 as available at this time

PROJECTED - 4.0 / 8.0 / 4.0 INCREASE W/ADJ PLATEAU

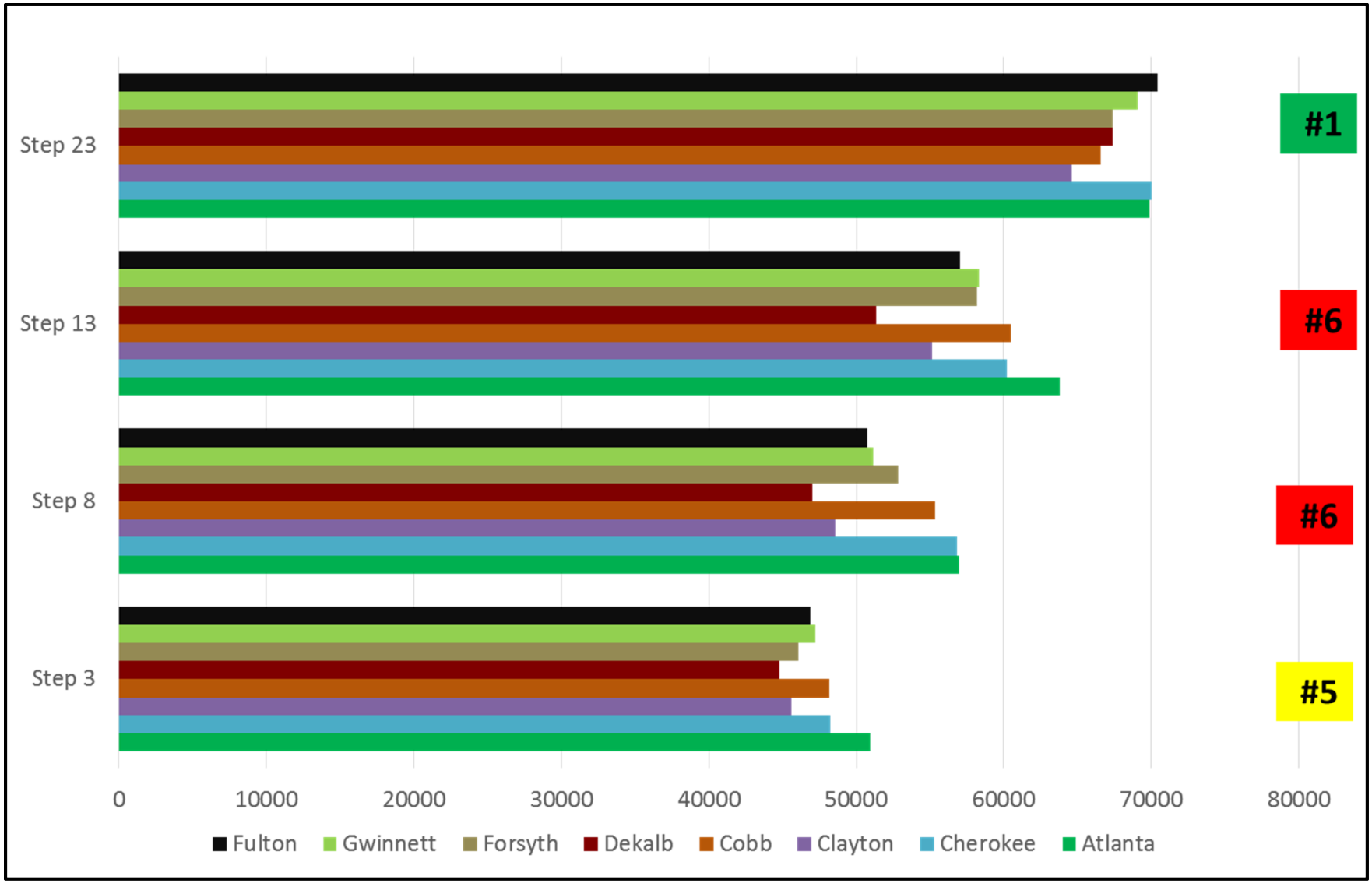
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 48,743		1	$ 43,421		8	$ 45,569		4	$ 43,941		6	$ 43,795		7	$ 45,045		5	$46,536		2	$ 45,850		3
1	$ 48,743	0.00%	1	$ 45,007	3.65%	7	$ 45,569	0.00%	4	$ 45,261	3.00%	5	$ 44,795	2.28%	8	$ 45,064	0.04%	6	$46,536	0.00%	2	$ 46,308	1.00%	3
2	$ 49,843	2.26%	1	$ 46,595	3.53%	5	$ 45,569	0.00%	6	$ 46,753	3.30%	4	$ 44,795	0.00%	8	$ 45,083	0.04%	7	$46,908	0.80%	2	$ 46,772	1.00%	3
3	$ 50,968	2.26%	1	$ 48,212	3.47%	2	$ 45,569	0.00%	7	$ 48,154	3.00%	3	$ 44,795	0.00%	8	$ 46,100	2.26%	6	$46,908	0.00%	5	$ 47,239	1.00%	4
4	$ 52,118	2.26%	1	$ 49,831	3.36%	3	$ 45,569	0.00%	7	$ 49,934	3.70%	2	$ 44,895	0.22%	8	$ 47,290	2.58%	6	$47,352	0.95%	5	$ 47,712	1.00%	4
5	$ 53,293	2.25%	1	$ 51,513	3.38%	2	$ 45,569	0.00%	7	$ 51,432	3.00%	3	$ 44,995	0.22%	8	$ 48,526	2.61%	4	$47,352	0.00%	6	$ 48,189	1.00%	5
6	$ 54,497	2.26%	1	$ 53,223	3.32%	3	$ 45,780	0.46%	7	$ 53,748	4.50%	2	$ 45,095	0.22%	8	$ 49,789	2.60%	4	$49,680	4.92%	5	$ 49,156	2.01%	6
7	$ 55,726	2.26%	1	$ 55,029	3.39%	3	$ 47,154	3.00%	7	$ 55,361	3.00%	2	$ 45,195	0.22%	8	$ 51,492	3.42%	4	$49,680	0.00%	6	$ 50,632	3.00%	5
8	$ 56,983	2.26%	1	$ 56,833	3.28%	2	$ 48,568	3.00%	7	$ 55,361	0.00%	3	$ 47,017	4.03%	8	$ 52,843	2.62%	4	$50,772	2.20%	6	$ 51,138	1.00%	5
9	$ 58,269	2.26%	1	$ 56,859	0.05%	3	$ 48,568	0.00%	7	$ 57,022	3.00%	2	$ 48,428	3.00%	8	$ 54,896	3.89%	4	$52,308	3.03%	6	$ 52,445	2.56%	5
10	$ 59,583	2.26%	1	$ 58,419	2.74%	2	$ 50,126	3.21%	7	$ 57,022	0.00%	3	$ 48,912	1.00%	8	$ 56,529	2.97%	4	$52,500	0.37%	6	$ 54,256	3.45%	5
11	$ 60,929	2.26%	1	$ 58,471	0.09%	3	$ 51,441	2.62%	7	$ 58,733	3.00%	2	$ 49,881	1.98%	8	$ 56,529	0.00%	4	$53,964	2.79%	6	$ 56,336	3.83%	5
12	$ 62,333	2.30%	1	$ 60,223	3.00%	2	$ 53,572	4.14%	7	$ 58,733	0.00%	3	$ 50,380	1.00%	8	$ 58,207	2.97%	4	$55,476	2.80%	6	$ 57,372	1.84%	5
13	$ 63,770	2.31%	1	$ 60,223	0.00%	3	$ 55,137	2.92%	7	$ 60,495	3.00%	2	$ 51,377	1.98%	8	$ 58,207	0.00%	5	$57,036	2.81%	6	$ 58,334	1.68%	4
14	$ 65,240	2.31%	1	$ 62,028	3.00%	2	$ 55,288	0.27%	7	$ 60,495	0.00%	3	$ 51,995	1.20%	8	$ 59,749	2.65%	4	$58,632	2.80%	6	$ 59,210	1.50%	5
15	$ 66,744	2.31%	1	$ 62,085	0.09%	3	$ 56,895	2.91%	7	$ 62,309	3.00%	2	$ 53,584	3.06%	8	$ 59,749	0.00%	6	$60,276	2.80%	4	$ 60,206	1.68%	5
16	$ 66,744	0.00%	1	$ 63,947	3.00%	2	$ 57,045	0.26%	7	$ 62,309	0.00%	3	$ 55,208	3.03%	8	$ 61,723	3.30%	5	$61,956	2.79%	4	$ 61,111	1.50%	6
17	$ 66,744	0.00%	1	$ 64,003	0.09%	3	$ 58,897	3.25%	7	$ 64,391	3.34%	2	$ 56,879	3.03%	8	$ 61,723	0.00%	6	$63,696	2.81%	4	$ 62,145	1.69%	5
18	$ 68,282	2.30%	1	$ 65,866	2.91%	2	$ 59,047	0.25%	7	$ 64,391	0.00%	4	$ 58,601	3.03%	8	$ 63,567	2.99%	5	$65,484	2.81%	3	$ 63,080	1.50%	6
19	$ 68,282	0.00%	2	$ 68,544	4.07%	1	$ 60,743	2.87%	7	$ 66,065	2.60%	4	$ 60,370	3.02%	8	$ 63,567	0.00%	6	$67,320	2.80%	3	$ 64,153	1.70%	5
20	$ 68,282	0.00%	3	$ 69,177	0.92%	2	$ 60,894	0.25%	8	$ 66,065	0.00%	4	$ 62,212	3.05%	7	$ 65,438	2.94%	5	$69,204	2.80%	1	$ 65,118	1.50%	6
21	$ 69,856	2.31%	1	$ 69,177	0.00%	3	$ 62,637	2.86%	8	$ 66,565	0.76%	4	$ 64,091	3.02%	7	$ 65,438	0.00%	6	$69,204	0.00%	2	$ 66,231	1.71%	5
22	$ 69,856	0.00%	1	$ 69,177	0.00%	3	$ 62,787	0.24%	8	$ 66,565	0.00%	6	$ 66,042	3.04%	7	**$ 67,373**	2.96%	4	$69,204	0.00%	2	$ 66,853	0.94%	5
23	$ 69,856	0.00%	3	$ 70,037	1.24%	2	$ 64,578	2.85%	8	$ 66,565	0.00%	7	$ 67,363	2.00%	6	$ 67,373	0.00%	5	$70,416	1.75%	1	$ 69,106	3.37%	4
24	$ 71,467	2.31%	1	$ 70,067	0.04%	3	$ 64,728	0.23%	8	$ 67,096	0.80%	7	$ 67,363	0.00%	6	$ 67,373	0.00%	5	$70,416	0.00%	2	$ 69,625	0.75%	4
25	$ 71,467	0.00%	2	$ 70,702	0.91%	3	$ 66,567	2.84%	8	$ 67,096	0.00%	7	$ 67,363	0.00%	6	$ 67,373	0.00%	5	$72,384	2.79%	1	$ 70,176	0.79%	4
26	**$ 73,114**	2.30%	2	$ 71,889	1.68%	3	$ 66,718	0.23%	8	$ 67,096	0.00%	7	$ 68,685	1.96%	5	$ 67,373	0.00%	6	$74,400	2.79%	1	$ 70,615	0.63%	4
27	$ 73,114	0.00%	3	**$ 73,439**	2.16%	2	$ 66,868	0.22%	8	**$ 67,651**	0.83%	6	$ 68,685	0.00%	5	$ 67,373	0.00%	7	$74,400	0.00%	1	$ 71,020	0.57%	4
28	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,019	0.23%	8	$ 67,651	0.00%	6	$ 68,685	0.00%	5	$ 67,373	0.00%	7	$74,400	0.00%	1	**$ 72,787**	2.49%	4
29	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,169	0.22%	8	$ 67,651	0.00%	6	**$ 69,994**	1.91%	5	$ 67,373	0.00%	7	$74,400	0.00%	1	$ 72,787	0.00%	4
30	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,320	0.22%	8	$ 67,651	0.00%	6	$ 69,994	0.00%	5	$ 67,373	0.00%	7	$74,400	0.00%	1	$ 72,787	0.00%	4
31*	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,470	0.22%	7	$ 67,651	0.00%	6	$ 69,994	0.00%	5	$ 67,373	0.00%	8	$74,400	0.00%	1	$ 72,787	0.00%	4
32*	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,620	0.22%	7	$ 67,651	0.00%	6	$ 69,994	0.00%	5	$ 67,373	0.00%	8	$74,400	0.00%	1	$ 72,787	0.00%	4
33*	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,770	0.22%	6	$ 67,651	0.00%	7	$ 69,994	0.00%	5	$ 67,373	0.00%	8	$74,400	0.00%	1	$ 72,787	0.00%	4
34*	$ 73,114	0.00%	3	$ 73,439	0.00%	2	$ 67,921	0.22%	6	$ 67,651	0.00%	7	$ 69,994	0.00%	5	$ 67,373	0.00%	8	$74,400	0.00%	1	$ 72,787	0.00%	4

* Steps 31, 32, 33 and 34 have been added to the charts in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

Metro Comparisons...Masters (T-5)
CURRENT



Metro Comparisons...Masters (T-5)
TO BE



Metro Comparisons...Specialists (T-6)
CURRENT

Chart shows FCS's current ranking using approved salary schedules for FY15 from each district

CURRENT																								
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 53,617		1	$ 49,153		4	$ 49,377		3	$ 48,771		6	$ 48,002		8	$ 50,082		2	$ 48,780		5	$ 48,135		7
1	$ 54,827	2.26%	1	$ 50,923	3.60%	2	$ 49,377	0.00%	5	$ 50,234	3.00%	3	$ 49,002	2.08%	6	$ 50,103	0.04%	4	$ 48,780	0.00%	7	$ 48,377	0.50%	8
2	$ 56,064	2.26%	1	$ 52,727	3.54%	2	$ 49,377	0.00%	5	$ 52,310	4.13%	3	$ 49,002	0.00%	7	$ 50,125	0.04%	4	$ 49,170	0.80%	6	$ 48,619	0.50%	8
3	$ 57,329	2.26%	1	$ 54,563	3.48%	3	$ 49,377	0.00%	5	$ 56,878	8.73%	2	$ 49,002	0.00%	7	$ 51,266	2.28%	4	$ 49,170	0.00%	6	$ 48,864	0.50%	8
4	$ 58,623	2.26%	1	$ 56,430	3.42%	2	$ 49,377	0.00%	7	$ 55,567	-2.30%	3	$ 49,302	0.61%	8	$ 52,601	2.60%	4	$ 49,634	0.94%	6	$ 50,347	3.03%	5
5	$ 59,945	2.26%	1	$ 58,328	3.36%	2	$ 49,506	0.26%	8	$ 57,234	3.00%	3	$ 49,602	0.61%	7	$ 53,998	2.66%	4	$ 49,634	0.00%	6	$ 51,858	3.00%	5
6	$ 61,299	2.26%	1	$ 60,256	3.31%	2	$ 51,731	4.49%	6	$ 59,656	4.23%	3	$ 49,902	0.60%	8	$ 55,424	2.64%	4	$ 50,148	1.04%	7	$ 54,192	4.50%	5
7	$ 62,682	2.26%	1	$ 62,280	3.36%	2	$ 53,283	3.00%	6	$ 61,444	3.00%	3	$ 50,841	1.88%	7	$ 57,349	3.47%	4	$ 50,841	1.38%	7	$ 55,817	3.00%	5
8	$ 64,096	2.26%	2	$ 64,334	3.30%	1	$ 54,882	3.00%	6	$ 61,444	0.00%	3	$ 53,129	4.50%	7	$ 58,876	2.66%	4	$ 53,129	4.50%	7	$ 56,721	1.62%	5
9	$ 65,543	2.26%	1	$ 64,356	0.03%	2	$ 54,882	0.00%	6	$ 63,291	3.01%	3	$ 54,723	3.00%	7	$ 61,196	3.94%	4	$ 54,723	3.00%	7	$ 57,626	1.60%	5
10	$ 67,022	2.26%	1	$ 66,130	2.76%	2	$ 56,528	3.00%	6	$ 63,291	0.00%	3	$ 55,270	1.00%	7	$ 63,017	2.98%	4	$ 54,723	0.00%	8	$ 59,622	3.46%	5
11	$ 68,567	2.31%	1	$ 66,186	0.08%	2	$ 57,257	1.29%	6	$ 65,187	3.00%	3	$ 56,365	1.98%	7	$ 63,017	0.00%	4	$ 56,365	3.00%	7	$ 61,913	3.84%	5
12	$ 70,146	2.30%	1	$ 68,114	2.91%	2	$ 59,701	4.27%	6	$ 65,187	0.00%	3	$ 56,929	1.00%	7	$ 64,890	2.97%	4	$ 56,365	0.00%	8	$ 63,055	1.84%	5
13	$ 71,764	2.31%	1	$ 68,233	0.17%	2	$ 61,450	2.93%	6	$ 67,142	3.00%	3	$ 58,056	1.98%	7	$ 64,890	0.00%	4	$ 58,056	3.00%	7	$ 64,099	1.66%	5
14	$ 73,418	2.30%	1	$ 70,218	2.91%	2	$ 61,601	0.25%	6	$ 67,142	0.00%	3	$ 58,637	1.00%	8	$ 66,821	2.98%	4	$ 59,196	1.96%	7	$ 65,080	1.53%	5
15	$ 73,418	0.00%	1	$ 70,280	0.09%	2	$ 63,398	2.92%	6	$ 69,157	3.00%	3	$ 59,798	1.98%	8	$ 66,821	0.00%	4	$ 60,852	2.80%	7	$ 66,162	1.66%	5
16	$ 73,418	0.00%	1	$ 72,391	3.00%	2	$ 63,548	0.24%	6	$ 69,157	0.00%	3	$ 60,396	1.00%	8	$ 68,814	2.98%	4	$ 62,556	2.80%	7	$ 67,177	1.53%	5
17	$ 75,110	2.30%	1	$ 72,451	0.08%	2	$ 65,595	3.22%	6	$ 71,475	3.35%	3	$ 62,212	3.01%	8	$ 68,814	0.00%	4	$ 64,308	2.80%	7	$ 68,300	1.67%	5
18	$ 75,110	0.00%	1	$ 74,558	2.91%	2	$ 65,746	0.23%	7	$ 71,475	0.00%	3	$ 64,091	3.02%	8	$ 70,871	2.99%	4	$ 66,108	2.80%	6	$ 69,348	1.53%	5
19	$ 75,110	0.00%	2	$ 76,853	3.08%	1	$ 67,643	2.89%	7	$ 73,350	2.62%	3	$ 66,042	3.04%	8	$ 70,871	0.00%	4	$ 67,956	2.80%	6	$ 70,514	1.68%	5
20	$ 76,842	2.31%	2	$ 77,146	0.38%	1	$ 67,794	0.22%	8	$ 73,350	0.00%	3	$ 68,030	3.01%	7	$ 72,958	2.94%	4	$ 69,864	2.81%	6	$ 71,596	1.53%	5
21	$ 76,842	0.00%	2	$ 77,264	0.15%	1	$ 69,743	2.87%	8	$ 73,897	0.75%	3	$ 70,103	3.05%	7	$ 72,958	0.00%	4	$ 71,820	2.80%	6	$ 72,807	1.69%	5
22	$ 76,842	0.00%	2	$ 77,264	0.00%	1	$ 69,894	0.22%	8	$ 73,897	0.00%	4	$ 72,223	3.02%	6	**$ 75,115**	2.96%	3	$ 71,820	0.00%	7	$ 73,502	0.95%	5
23	$ 78,613	2.30%	1	$ 78,034	1.00%	2	$ 71,898	2.87%	8	$ 73,897	0.00%	5	$ 73,667	2.00%	7	$ 75,115	0.00%	4	$ 73,836	2.81%	6	$ 75,970	3.36%	3
24	$ 78,613	0.00%	1	$ 78,034	0.00%	2	$ 72,048	0.21%	8	$ 74,448	0.75%	5	$ 73,667	0.00%	7	$ 75,115	0.00%	4	$ 73,836	0.00%	6	$ 76,529	0.74%	3
25	**$ 80,426**	2.31%	1	$ 78,744	0.91%	2	$ 74,107	2.86%	7	$ 74,448	0.00%	6	$ 73,667	0.00%	8	$ 75,115	0.00%	5	$ 75,900	2.80%	4	$ 77,118	0.77%	3
26	$ 80,426	0.00%	1	$ 79,631	1.13%	2	$ 74,257	0.20%	8	$ 74,448	0.00%	7	$ 75,108	1.96%	6	$ 75,115	0.00%	5	**$ 78,024**	2.80%	3	$ 77,585	0.61%	4
27	$ 80,426	0.00%	2	**$ 81,143**	1.90%	1	$ 74,408	0.20%	8	**$ 75,043**	0.80%	7	$ 75,108	0.00%	6	$ 75,115	0.00%	5	$ 78,024	0.00%	4	$ 78,027	0.57%	3
28	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 74,558	0.20%	8	$ 75,043	0.00%	7	$ 75,108	0.00%	6	$ 75,115	0.00%	5	$ 78,024	0.00%	4	$ 78,482	0.58%	3
29	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 74,709	0.20%	8	$ 75,043	0.00%	7	**$ 76,551**	1.92%	5	$ 75,115	0.00%	6	$ 78,024	0.00%	4	$ 78,870	0.49%	3
30	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 74,859	0.20%	8	$ 75,043	0.00%	7	$ 76,551	0.00%	5	$ 75,115	0.00%	6	$ 78,024	0.00%	4	$ 79,235	0.46%	3
31*	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 75,010	0.20%	8	$ 75,043	0.00%	7	$ 76,551	0.00%	5	$ 75,115	0.00%	6	$ 78,024	0.00%	4	$ 79,612	0.48%	3
32*	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 75,160	0.20%	6	$ 75,043	0.00%	8	$ 76,551	0.00%	5	$ 75,115	0.00%	7	$ 78,024	0.00%	4	**$ 79,935**	0.41%	3
33*	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 75,311	0.20%	6	$ 75,043	0.00%	8	$ 76,551	0.00%	5	$ 75,115	0.00%	7	$ 78,024	0.00%	4	$ 79,935	0.00%	3
34*	$ 80,426	0.00%	2	$ 81,143	0.00%	1	$ 75,461	0.20%	6	$ 75,043	0.00%	8	$ 76,551	0.00%	5	$ 75,115	0.00%	7	$ 78,024	0.00%	4	$ 79,935	0.00%	3

Metro Comparisons...Specialists (T-6)
TO BE

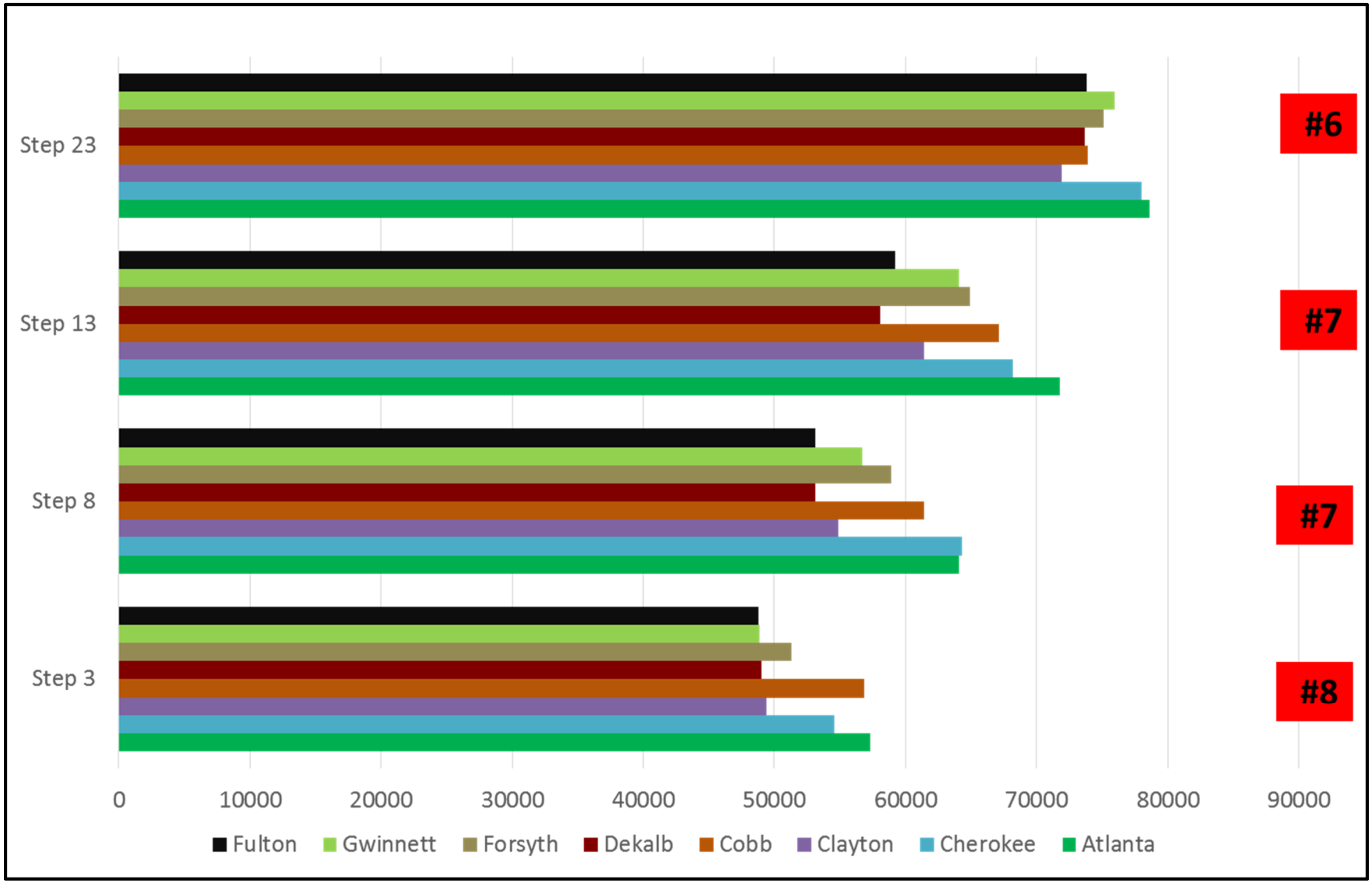
Chart shows FCS's projected ranking with variable increase using known projected data for FY16 as available at this time

PROJECTED - 4.0 / 8.0 / 4.0 INCREASE W/ADJ PLATEAU

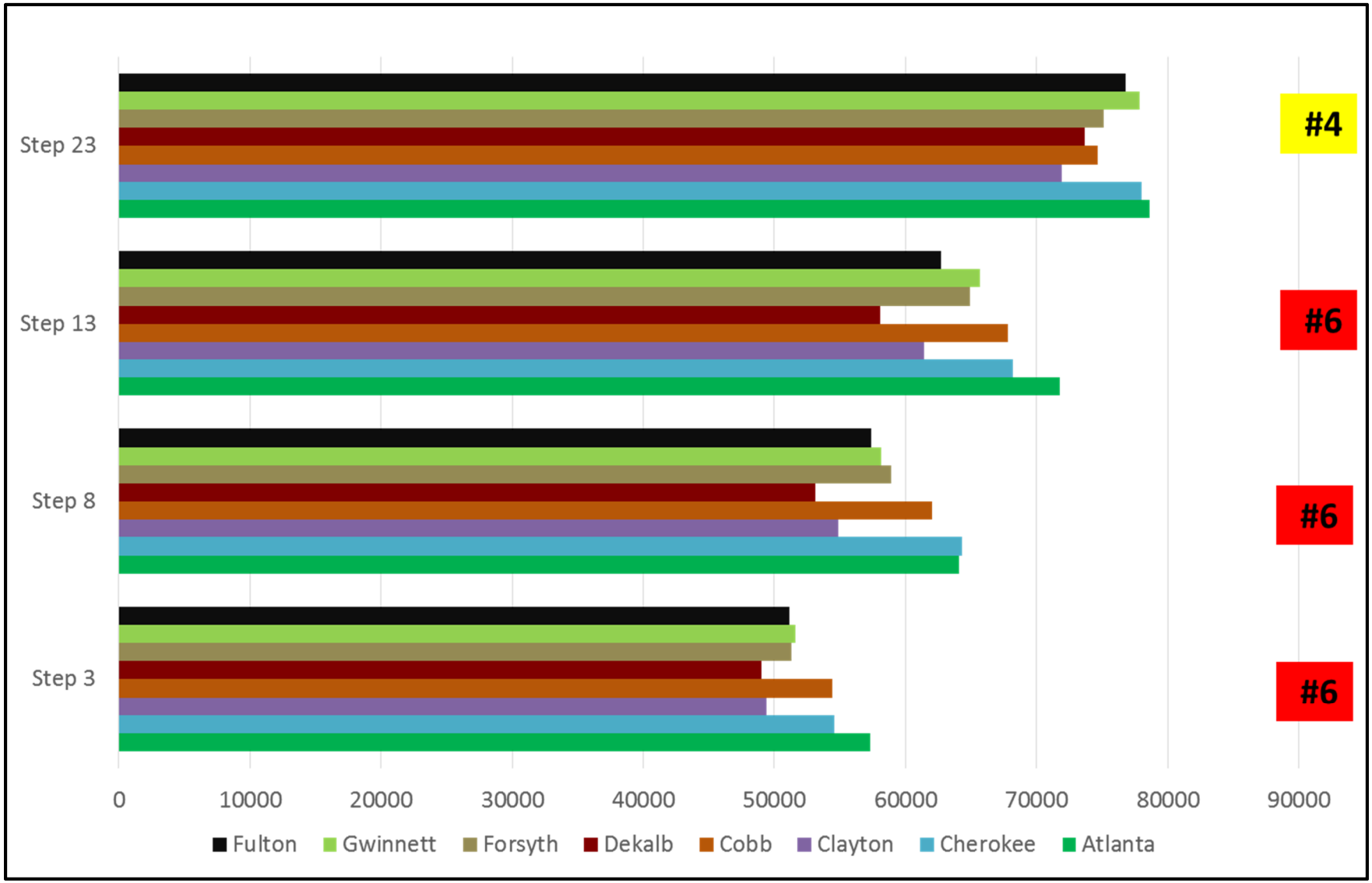
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 53,617		1	$ 49,153		7	$ 49,377		5	$ 49,259		6	$ 48,002		8	$ 50,082		4	$50,736		2	$ 50,086		3
1	$ 54,827	2.26%	1	$ 50,923	3.60%	2	$ 49,377	*0.00%*	7	$ 50,736	3.00%	3	$ 49,002	2.08%	8	$ 50,103	0.04%	6	$50,736	*0.00%*	3	$ 50,587	1.00%	5
2	$ 56,064	2.26%	1	$ 52,727	3.54%	3	$ 49,377	*0.00%*	7	$ 52,833	4.13%	2	$ 49,002	*0.00%*	8	$ 50,125	0.04%	6	$51,144	0.80%	4	$ 51,092	1.00%	5
3	$ 57,329	2.26%	1	$ 54,563	3.48%	2	$ 49,377	*0.00%*	7	$ 54,417	3.00%	3	$ 49,002	*0.00%*	8	$ 51,266	2.28%	5	$51,144	*0.00%*	6	$ 51,604	1.00%	4
4	$ 58,623	2.26%	1	$ 56,430	3.42%	2	$ 49,377	*0.00%*	7	$ 56,122	3.13%	3	$ 49,302	0.61%	8	$ 52,601	2.60%	4	$51,612	0.92%	6	$ 52,119	1.00%	5
5	$ 59,945	2.26%	1	$ 58,328	3.36%	2	$ 49,503	0.26%	8	$ 57,807	3.00%	3	$ 49,602	0.61%	7	$ 53,998	2.66%	4	$51,612	*0.00%*	6	$ 53,154	1.99%	5
6	$ 61,299	2.26%	1	$ 60,256	3.31%	2	$ 51,731	4.50%	7	$ 60,253	4.23%	3	$ 49,902	0.60%	8	$ 55,424	2.64%	5	$54,156	4.93%	6	$ 55,547	4.50%	4
7	$ 62,682	2.26%	1	$ 62,280	3.36%	2	$ 53,283	3.00%	7	$ 62,059	3.00%	3	$ 50,841	1.88%	8	$ 57,349	3.47%	4	$54,912	1.40%	6	$ 57,212	3.00%	5
8	$ 64,096	2.26%	2	$ 64,334	3.30%	1	$ 54,882	3.00%	7	$ 62,059	*0.00%*	3	$ 53,129	4.50%	8	$ 58,876	2.66%	4	$57,372	4.48%	6	$ 58,139	1.62%	5
9	$ 65,543	2.26%	1	$ 64,356	0.03%	2	$ 54,882	*0.00%*	7	$ 63,923	3.00%	3	$ 54,723	3.00%	8	$ 61,196	3.94%	4	$59,100	3.01%	5	$ 59,067	1.60%	6
10	$ 67,022	2.26%	1	$ 66,130	2.76%	2	$ 56,528	3.00%	7	$ 63,923	*0.00%*	3	$ 55,270	1.00%	8	$ 63,017	2.98%	4	$59,100	*0.00%*	6	$ 61,113	3.46%	5
11	$ 68,567	2.31%	1	$ 66,186	0.08%	2	$ 57,257	1.29%	7	$ 65,838	3.00%	3	$ 56,365	1.98%	8	$ 63,017	*0.00%*	5	$60,876	3.01%	6	$ 63,461	3.84%	4
12	$ 70,146	2.30%	1	$ 68,114	2.91%	2	$ 59,701	4.27%	7	$ 65,838	*0.00%*	3	$ 56,929	1.00%	8	$ 64,890	2.97%	4	$60,876	*0.00%*	6	$ 64,631	1.84%	5
13	$ 71,764	2.31%	1	$ 68,233	0.17%	2	$ 61,450	2.93%	7	$ 67,813	3.00%	3	$ 58,056	1.98%	8	$ 64,890	*0.00%*	5	$62,700	3.00%	6	$ 65,701	1.66%	4
14	$ 73,418	2.30%	1	$ 70,218	2.91%	2	$ 61,601	0.25%	7	$ 67,813	*0.00%*	3	$ 58,637	1.00%	8	$ 66,821	2.98%	4	$63,936	1.97%	6	$ 66,707	1.53%	5
15	$ 73,418	*0.00%*	1	$ 70,280	0.09%	2	$ 63,398	2.92%	7	$ 69,848	3.00%	3	$ 59,798	1.98%	8	$ 66,821	*0.00%*	5	$65,724	2.80%	6	$ 67,816	1.66%	4
16	$ 73,418	*0.00%*	1	$ 72,391	3.00%	2	$ 63,548	0.24%	7	$ 69,848	*0.00%*	3	$ 60,396	1.00%	8	$ 68,814	2.98%	5	$67,560	2.79%	6	$ 68,856	1.53%	4
17	$ 75,110	2.30%	1	$ 72,451	0.08%	2	$ 65,595	3.22%	7	$ 72,190	3.35%	3	$ 62,212	3.01%	8	$ 68,814	*0.00%*	6	$69,456	2.81%	5	$ 70,008	1.67%	4
18	$ 75,110	*0.00%*	1	$ 74,558	2.91%	2	$ 65,746	0.23%	7	$ 72,190	*0.00%*	3	$ 64,091	3.02%	8	$ 70,871	2.99%	6	$71,400	2.80%	4	$ 71,082	1.53%	5
19	$ 75,110	*0.00%*	2	$ 76,853	3.08%	1	$ 67,643	2.89%	7	$ 74,083	2.62%	3	$ 66,042	3.04%	8	$ 70,871	*0.00%*	6	$73,392	2.79%	4	$ 72,277	1.68%	5
20	$ 76,842	2.31%	2	$ 77,146	0.38%	1	$ 67,794	0.22%	8	$ 74,083	*0.00%*	4	$ 68,030	3.01%	7	$ 72,958	2.94%	6	$75,456	2.81%	3	$ 73,386	1.53%	5
21	$ 76,842	*0.00%*	2	$ 77,264	0.15%	1	$ 69,743	2.87%	8	$ 74,636	0.75%	4	$ 70,103	3.05%	7	$ 72,958	*0.00%*	6	$75,456	*0.00%*	3	$ 74,627	1.69%	5
22	$ 76,842	*0.00%*	2	$ 77,264	*0.00%*	1	$ 69,894	0.22%	8	$ 74,636	*0.00%*	6	$ 72,223	3.02%	7	**$ 75,115**	2.96%	5	$75,456	*0.00%*	3	$ 75,340	0.96%	4
23	$ 78,613	2.30%	1	$ 78,034	1.00%	2	$ 71,898	2.87%	8	$ 74,636	*0.00%*	6	$ 73,667	2.00%	7	$ 75,115	*0.00%*	5	$76,788	1.77%	4	$ 77,869	3.36%	3
24	$ 78,613	*0.00%*	1	$ 78,034	*0.00%*	3	$ 72,048	0.21%	8	$ 75,192	0.74%	5	$ 73,667	*0.00%*	7	$ 75,115	*0.00%*	6	$76,788	*0.00%*	4	$ 78,442	0.74%	2
25	**$ 80,426**	2.31%	1	$ 78,744	0.91%	4	$ 74,107	2.86%	7	$ 75,192	*0.00%*	5	$ 73,667	*0.00%*	8	$ 75,115	*0.00%*	6	$78,936	2.80%	3	$ 79,046	0.77%	2
26	$ 80,426	*0.00%*	2	$ 79,631	1.13%	3	$ 74,257	0.20%	8	$ 75,192	*0.00%*	5	$ 75,108	1.96%	7	$ 75,115	*0.00%*	6	$81,144	2.80%	1	$ 79,525	0.61%	4
27	$ 80,426	*0.00%*	3	**$ 81,143**	1.90%	2	$ 74,408	0.20%	8	**$ 75,793**	0.80%	5	$ 75,108	*0.00%*	7	$ 75,115	*0.00%*	6	$81,144	*0.00%*	1	$ 79,978	0.57%	4
28	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 74,558	0.20%	8	$ 75,793	*0.00%*	5	$ 75,108	*0.00%*	7	$ 75,115	*0.00%*	6	$81,144	*0.00%*	2	**$ 81,933**	2.44%	1
29	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 74,709	0.20%	8	$ 75,793	*0.00%*	6	**$ 76,551**	1.92%	5	$ 75,115	*0.00%*	7	$81,144	*0.00%*	2	$ 81,933	*0.00%*	1
30	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 74,859	0.20%	8	$ 75,793	*0.00%*	6	$ 76,551	*0.00%*	5	$ 75,115	*0.00%*	7	$81,144	*0.00%*	2	$ 81,933	*0.00%*	1
31*	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 75,010	0.20%	8	$ 75,793	*0.00%*	6	$ 76,551	*0.00%*	5	$ 75,115	*0.00%*	7	$81,144	*0.00%*	2	$ 81,933	*0.00%*	1
32*	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 75,160	0.20%	7	$ 75,793	*0.00%*	6	$ 76,551	*0.00%*	5	$ 75,115	*0.00%*	8	$81,144	*0.00%*	2	$ 81,933	*0.00%*	1
33*	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 75,311	0.20%	7	$ 75,793	*0.00%*	6	$ 76,551	*0.00%*	5	$ 75,115	*0.00%*	8	$81,144	*0.00%*	2	$ 81,933	*0.00%*	1
34*	$ 80,426	*0.00%*	4	$ 81,143	*0.00%*	3	$ 75,461	0.20%	7	$ 75,793	*0.00%*	6	$ 76,551	*0.00%*	5	$ 75,115	*0.00%*	8	$81,144	*0.00%*	2	$ 81,933	*0.00%*	1

* Steps 31, 32, 33 and 34 have been added to the charts in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

Metro Comparisons...Specialists (T-6)
CURRENT



Metro Comparisons...Specialists (T-6)
TO BE



Metro Comparisons...Doctorate (T-7)
CURRENT

Chart shows FCS's current ranking using approved salary schedules for FY15 from each district

CURRENT																								
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 58,978		1	$ 54,651		3	$ 54,169		4	$ 53,890		5	$ 52,584		7	$ 54,899		2	$ 52,416		*8*	$ 53,283		6
1	$ 60,309	2.26%	1	$ 56,641	3.64%	2	$ 54,169	*0.00%*	5	$ 55,517	3.02%	3	$ 53,584	1.90%	6	$ 54,922	0.04%	4	$ 52,416	*0.00%*	*8*	$ 53,550	0.50%	7
2	$ 61,671	2.26%	1	$ 58,697	3.63%	2	$ 54,169	*0.00%*	5	$ 58,063	4.59%	3	$ 53,584	*0.00%*	7	$ 54,947	0.05%	4	$ 52,835	0.80%	*8*	$ 53,819	0.50%	6
3	$ 63,062	2.26%	1	$ 60,782	3.55%	2	$ 54,169	*0.00%*	5	$ 59,806	3.00%	3	$ 53,584	*0.00%*	7	$ 56,187	2.26%	4	$ 52,835	*0.00%*	*8*	$ 54,090	0.50%	6
4	$ 64,486	2.26%	1	$ 62,899	3.48%	2	$ 54,169	*0.00%*	6	$ 61,681	3.14%	3	$ 53,884	0.56%	7	$ 57,679	2.66%	4	$ 53,333	0.94%	*8*	$ 55,886	3.32%	5
5	$ 65,940	2.25%	1	$ 65,044	3.41%	2	$ 54,949	1.44%	6	$ 63,530	3.00%	3	$ 54,184	0.56%	7	$ 59,230	2.69%	4	$ 53,333	*0.00%*	*8*	$ 57,563	3.00%	5
6	$ 67,428	2.26%	1	$ 67,226	3.35%	2	$ 57,422	4.50%	6	$ 65,930	3.78%	3	$ 54,790	1.12%	7	$ 60,813	2.67%	4	$ 54,790	2.73%	*7*	$ 60,153	4.50%	5
7	$ 68,950	2.26%	2	$ 69,435	3.29%	1	$ 59,145	3.00%	6	$ 67,906	3.00%	3	$ 56,434	3.00%	7	$ 62,949	3.51%	4	$ 56,434	3.00%	*7*	$ 61,958	3.00%	5
8	$ 70,506	2.26%	2	$ 71,675	3.23%	1	$ 60,919	3.00%	6	$ 67,906	*0.00%*	3	$ 58,974	4.50%	7	$ 64,645	2.69%	4	$ 58,974	4.50%	*7*	$ 62,887	1.50%	5
9	$ 72,097	2.26%	1	$ 71,707	0.04%	2	$ 60,919	*0.00%*	6	$ 69,942	3.00%	3	$ 60,743	3.00%	7	$ 67,220	3.98%	4	$ 60,743	3.00%	*7*	$ 63,816	1.48%	5
10	$ 73,724	2.26%	1	$ 73,534	2.55%	2	$ 62,746	3.00%	6	$ 69,942	*0.00%*	3	$ 61,350	1.00%	7	$ 69,222	2.98%	4	$ 60,743	*0.00%*	*8*	$ 66,020	3.45%	5
11	$ 75,423	2.30%	1	$ 73,601	0.09%	2	$ 62,866	0.19%	6	$ 72,041	3.00%	3	$ 62,565	1.98%	7	$ 69,222	*0.00%*	4	$ 62,565	3.00%	*7*	$ 68,561	3.85%	5
12	$ 77,162	2.31%	1	$ 75,808	3.00%	2	$ 65,563	4.29%	6	$ 72,041	*0.00%*	3	$ 63,191	1.00%	7	$ 71,280	2.97%	4	$ 62,565	*0.00%*	*8*	$ 69,831	1.85%	5
13	$ 78,940	2.30%	1	$ 75,815	0.01%	2	$ 67,488	2.94%	6	$ 74,202	3.00%	3	$ 64,442	1.98%	7	$ 71,280	*0.00%*	4	$ 64,442	3.00%	*7*	$ 70,982	1.65%	5
14	$ 80,760	2.31%	1	$ 78,081	2.99%	2	$ 67,638	0.22%	6	$ 74,202	*0.00%*	3	$ 65,086	1.00%	7	$ 73,403	2.98%	4	$ 64,442	*0.00%*	*8*	$ 72,078	1.54%	5
15	$ 80,760	*0.00%*	1	$ 78,148	0.09%	2	$ 69,616	2.92%	6	$ 76,428	3.00%	3	$ 66,375	1.98%	7	$ 73,403	*0.00%*	4	$ 66,375	3.00%	*7*	$ 73,272	1.66%	5
16	$ 80,760	*0.00%*	1	$ 80,424	2.91%	2	$ 69,766	0.22%	6	$ 76,428	*0.00%*	3	$ 67,039	1.00%	8	$ 75,593	2.98%	4	$ 67,236	1.30%	*7*	$ 74,406	1.55%	5
17	$ 82,622	2.31%	1	$ 80,491	0.08%	2	$ 72,000	3.20%	6	$ 78,992	3.35%	3	$ 68,366	1.98%	8	$ 75,593	*0.00%*	5	$ 69,120	2.80%	*7*	$ 75,645	1.67%	4
18	$ 82,622	*0.00%*	2	$ 82,906	3.00%	1	$ 72,150	0.21%	6	$ 78,992	*0.00%*	3	$ 70,103	2.54%	8	$ 77,852	2.99%	4	$ 71,052	2.80%	*7*	$ 76,814	1.55%	5
19	$ 82,622	*0.00%*	2	$ 85,307	2.90%	1	$ 74,240	2.90%	6	$ 81,076	2.64%	3	$ 72,223	3.02%	8	$ 77,852	*0.00%*	5	$ 73,044	2.80%	*7*	$ 78,101	1.68%	4
20	$ 84,527	2.31%	2	$ 85,696	0.46%	1	$ 74,389	0.20%	8	$ 81,076	*0.00%*	3	$ 74,405	3.02%	7	$ 80,145	2.95%	4	$ 75,084	2.79%	*6*	$ 79,310	1.55%	5
21	$ 84,527	*0.00%*	2	$ 85,829	0.16%	1	$ 76,536	2.89%	8	$ 81,671	0.73%	3	$ 76,587	2.93%	7	$ 80,145	*0.00%*	5	$ 77,184	2.80%	*6*	$ 80,648	1.69%	4
22	$ 84,527	*0.00%*	2	$ 85,829	*0.00%*	1	$ 76,687	0.20%	8	$ 81,671	*0.00%*	4	$ 78,646	2.69%	6	**$ 82,515**	2.96%	3	$ 77,184	*0.00%*	*7*	$ 81,424	0.96%	5
23	$ 86,475	2.30%	2	$ 86,683	1.00%	1	$ 78,895	2.88%	8	$ 81,671	*0.00%*	5	$ 80,224	2.01%	6	$ 82,515	*0.00%*	4	$ 79,344	2.80%	*7*	$ 84,156	3.36%	3
24	$ 86,475	*0.00%*	2	$ 86,683	*0.00%*	1	$ 79,046	0.19%	8	$ 82,281	0.75%	5	$ 80,224	*0.00%*	6	$ 82,515	*0.00%*	4	$ 79,344	*0.00%*	*7*	$ 84,766	0.72%	3
25	**$ 88,468**	2.30%	1	$ 87,536	0.98%	2	$ 81,314	2.87%	7	$ 82,281	*0.00%*	5	$ 80,224	*0.00%*	8	$ 82,515	*0.00%*	4	$ 81,564	2.80%	*6*	$ 85,411	0.76%	3
26	$ 88,468	*0.00%*	1	$ 88,405	0.99%	2	$ 81,465	0.19%	8	$ 82,281	*0.00%*	6	$ 81,786	1.95%	7	$ 82,515	*0.00%*	5	**$ 83,844**	2.80%	*4*	$ 85,924	0.60%	3
27	$ 88,468	*0.00%*	2	**$ 89,254**	0.96%	1	$ 81,615	0.18%	8	**$ 82,908**	0.76%	5	$ 81,786	*0.00%*	7	$ 82,515	*0.00%*	6	$ 83,844	*0.00%*	*4*	$ 86,396	0.55%	3
28	$ 88,468	*0.00%*	2	$ 89,254	*0.00%*	1	$ 81,766	0.19%	8	$ 82,908	*0.00%*	5	$ 81,786	*0.00%*	7	$ 82,515	*0.00%*	6	$ 83,844	*0.00%*	*4*	$ 86,891	0.57%	3
29	$ 88,468	*0.00%*	2	$ 89,254	*0.00%*	1	$ 81,916	0.18%	8	$ 82,908	*0.00%*	6	**$ 83,361**	1.93%	5	$ 82,515	*0.00%*	7	$ 83,844	*0.00%*	*4*	$ 87,313	0.49%	3
30	$ 88,468	*0.00%*	2	$ 89,254	*0.00%*	1	$ 82,067	0.18%	8	$ 82,908	*0.00%*	6	$ 83,361	*0.00%*	5	$ 82,515	*0.00%*	7	$ 83,844	*0.00%*	*4*	$ 87,718	0.46%	3
31*	$ 88,468	*0.00%*	2	$ 89,254	*0.00%*	1	$ 82,217	0.18%	8	$ 82,908	*0.00%*	6	$ 83,361	*0.00%*	5	$ 82,515	*0.00%*	7	$ 83,844	*0.00%*	*4*	$ 88,130	0.47%	3
32*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	1	$ 82,368	0.18%	8	$ 82,908	*0.00%*	6	$ 83,361	*0.00%*	5	$ 82,515	*0.00%*	7	$ 83,844	*0.00%*	*4*	**$ 88,484**	0.40%	2
33*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	1	$ 82,518	0.18%	7	$ 82,908	*0.00%*	6	$ 83,361	*0.00%*	5	$ 82,515	*0.00%*	8	$ 83,844	*0.00%*	*4*	$ 88,484	0.00%	2
34*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	1	$ 82,669	0.18%	7	$ 82,908	*0.00%*	6	$ 83,361	*0.00%*	5	$ 82,515	*0.00%*	8	$ 83,844	*0.00%*	*4*	$ 88,484	0.00%	2

Metro Comparisons...Doctorate (T-7)
TO BE

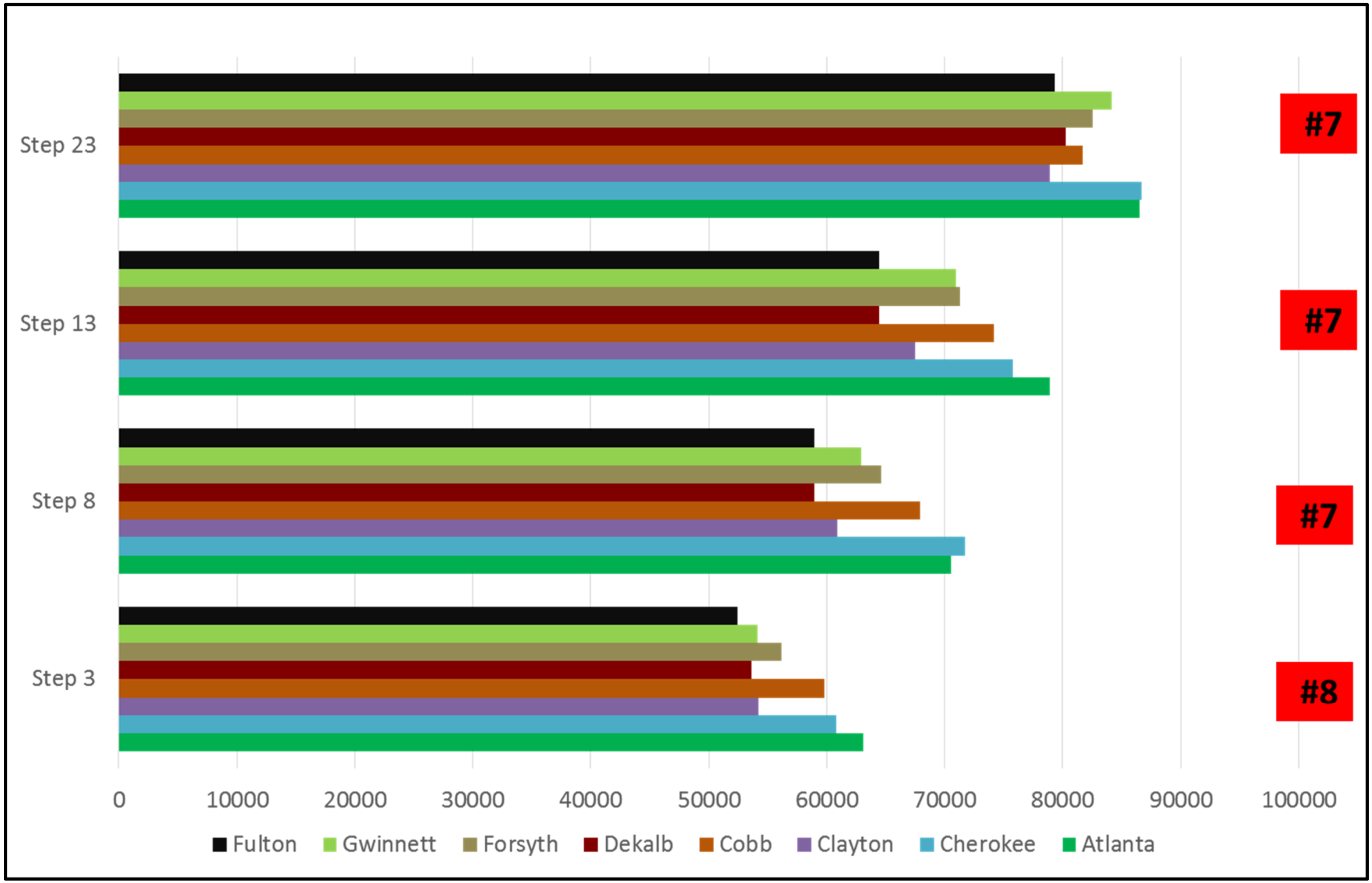
Chart shows FCS's projected ranking with variable increase using known projected data for FY16 as available at this time

PROJECTED - 4.0 / 8.0 / 4.0 INCREASE W/ADJ PLATEAU

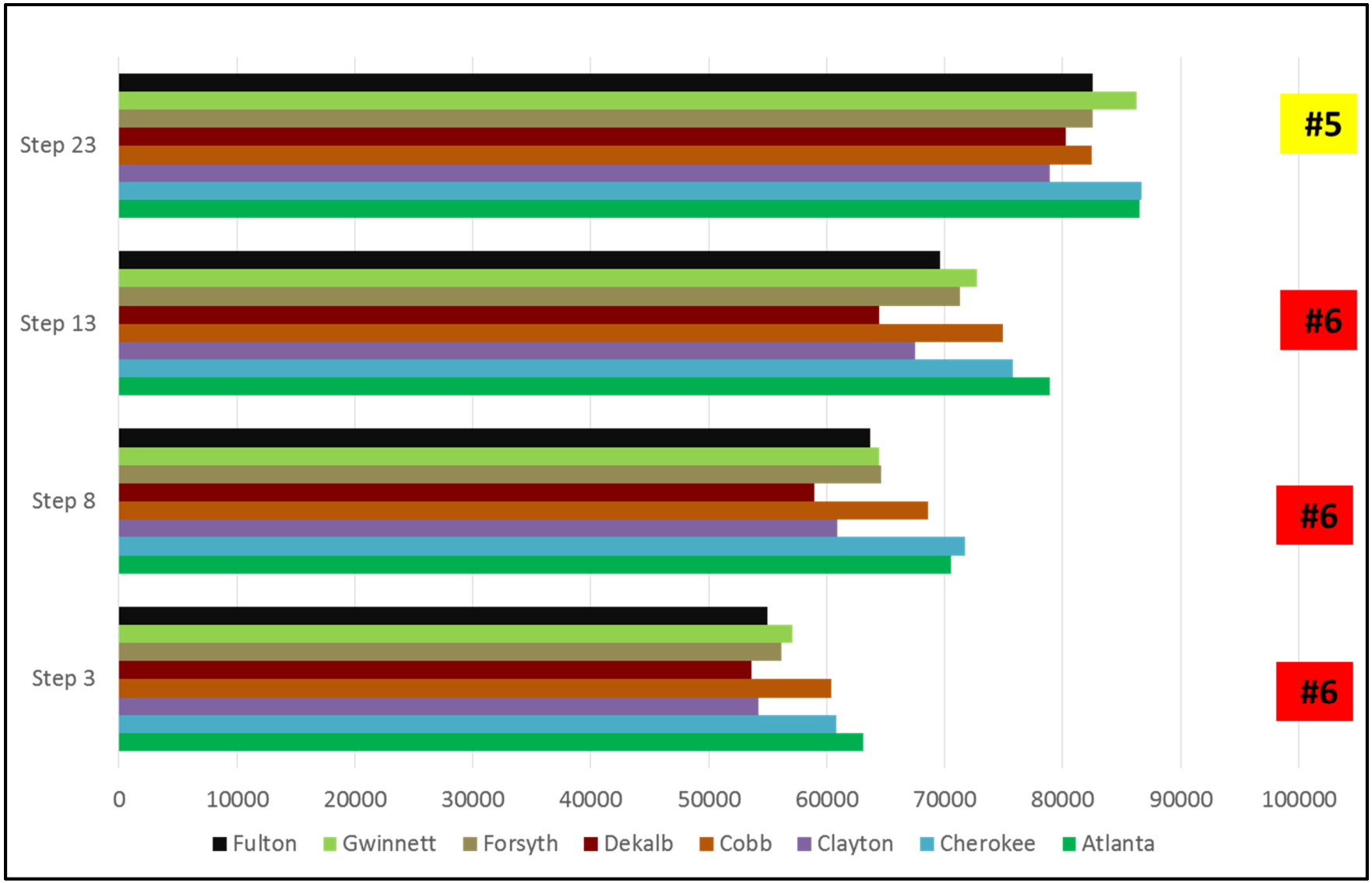
Step	Atlanta			Cherokee			Clayton			Cobb			Dekalb			Forsyth			Fulton			Gwinnett		
	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R	Annual	% Inc	R
0	$ 58,978		1	$ 54,651		4	$ 54,169		7	$ 54,438		6	$ 52,584		8	$ 54,899		3	$54,516		*5*	$ 55,442		2
1	$ 60,309	2.26%	1	$ 56,641	3.64%	2	$ 54,169	*0.00%*	7	$ 56,072	3.00%	3	$ 53,584	1.90%	8	$ 54,922	0.04%	5	$54,516	*0.00%*	*6*	$ 55,997	1.00%	4
2	$ 61,671	2.26%	1	$ 58,697	3.63%	2	$ 54,169	*0.00%*	7	$ 58,644	4.59%	3	$ 53,584	*0.00%*	8	$ 54,947	0.05%	6	$54,948	0.79%	*5*	$ 56,556	1.00%	4
3	$ 63,062	2.26%	1	$ 60,782	3.55%	2	$ 54,169	*0.00%*	7	$ 60,404	3.00%	3	$ 53,584	*0.00%*	8	$ 56,187	2.26%	5	$54,948	*0.00%*	*6*	$ 57,122	1.00%	4
4	$ 64,486	2.26%	1	$ 62,899	3.48%	2	$ 54,169	*0.00%*	7	$ 62,297	3.13%	3	$ 53,884	0.56%	8	$ 57,679	2.66%	5	$55,464	0.94%	*6*	$ 57,693	1.00%	4
5	$ 65,940	2.25%	1	$ 65,044	3.41%	2	$ 54,949	1.44%	7	$ 64,166	3.00%	3	$ 54,184	0.56%	8	$ 59,230	2.69%	4	$55,464	*0.00%*	*6*	$ 59,002	2.27%	5
6	$ 67,428	2.26%	1	$ 67,226	3.35%	2	$ 57,422	4.50%	7	$ 66,588	3.77%	3	$ 54,790	1.12%	8	$ 60,813	2.67%	5	$59,172	6.69%	*6*	$ 61,657	4.50%	4
7	$ 68,950	2.26%	2	$ 69,435	3.29%	1	$ 59,145	3.00%	7	$ 68,585	3.00%	3	$ 56,434	3.00%	8	$ 62,949	3.51%	5	$60,948	3.00%	*6*	$ 63,507	3.00%	4
8	$ 70,506	2.26%	2	$ 71,675	3.23%	1	$ 60,919	3.00%	7	$ 68,585	*0.00%*	3	$ 58,974	4.50%	8	$ 64,645	2.69%	4	$63,696	4.51%	*6*	$ 64,459	1.50%	5
9	$ 72,097	2.26%	1	$ 71,707	0.04%	2	$ 60,919	*0.00%*	7	$ 70,641	3.00%	3	$ 60,743	3.00%	8	$ 67,220	3.98%	4	$65,604	3.00%	*5*	$ 65,411	1.48%	6
10	$ 73,724	2.26%	1	$ 73,534	2.55%	2	$ 62,746	3.00%	7	$ 70,641	*0.00%*	3	$ 61,350	1.00%	8	$ 69,222	2.98%	4	$65,604	*0.00%*	*6*	$ 67,671	3.46%	5
11	$ 75,423	2.30%	1	$ 73,601	0.09%	2	$ 62,866	0.19%	7	$ 72,762	3.00%	3	$ 62,565	1.98%	8	$ 69,222	*0.00%*	5	$67,572	3.00%	*6*	$ 70,245	3.80%	4
12	$ 77,162	2.31%	1	$ 75,808	3.00%	2	$ 65,563	4.29%	7	$ 72,762	*0.00%*	3	$ 63,191	1.00%	8	$ 71,280	2.97%	5	$67,572	*0.00%*	*6*	$ 71,577	1.90%	4
13	$ 78,940	2.30%	1	$ 75,815	0.01%	2	$ 67,488	2.94%	7	$ 74,944	3.00%	3	$ 64,442	1.98%	8	$ 71,280	*0.00%*	5	$69,600	3.00%	*6*	$ 72,757	1.65%	4
14	$ 80,760	2.31%	1	$ 78,081	2.99%	2	$ 67,638	0.22%	7	$ 74,944	*0.00%*	3	$ 65,086	1.00%	8	$ 73,403	2.98%	5	$69,600	*0.00%*	*6*	$ 73,880	1.54%	4
15	$ 80,760	*0.00%*	1	$ 78,148	0.09%	2	$ 69,616	2.92%	7	$ 77,192	3.00%	3	$ 66,375	1.98%	8	$ 73,403	*0.00%*	5	$71,676	2.98%	*6*	$ 75,104	1.66%	4
16	$ 80,760	*0.00%*	1	$ 80,424	2.91%	2	$ 69,766	0.22%	7	$ 77,192	*0.00%*	3	$ 67,039	1.00%	8	$ 75,593	2.98%	5	$72,612	1.31%	*6*	$ 76,266	1.55%	4
17	$ 82,622	2.31%	1	$ 80,491	0.08%	2	$ 72,000	3.20%	7	$ 79,782	3.36%	3	$ 68,366	1.98%	8	$ 75,593	*0.00%*	5	$74,652	2.81%	*6*	$ 77,536	1.67%	4
18	$ 82,622	*0.00%*	2	$ 82,906	3.00%	1	$ 72,150	0.21%	7	$ 79,782	*0.00%*	3	$ 70,103	2.54%	8	$ 77,852	2.99%	5	$76,740	2.80%	*6*	$ 78,734	1.55%	4
19	$ 82,622	*0.00%*	2	$ 85,307	2.90%	1	$ 74,240	2.90%	7	$ 81,887	2.64%	3	$ 72,223	3.02%	8	$ 77,852	*0.00%*	6	$78,888	2.80%	*5*	$ 80,054	1.68%	4
20	$ 84,527	2.31%	2	$ 85,696	0.46%	1	$ 74,389	0.20%	8	$ 81,887	*0.00%*	3	$ 74,405	3.02%	7	$ 80,145	2.95%	6	$81,096	2.80%	*5*	$ 81,293	1.55%	4
21	$ 84,527	*0.00%*	2	$ 85,829	0.16%	1	$ 76,536	2.89%	8	$ 82,487	0.73%	4	$ 76,587	2.93%	7	$ 80,145	*0.00%*	6	$81,096	*0.00%*	*5*	$ 82,664	1.69%	3
22	$ 84,527	*0.00%*	2	$ 85,829	*0.00%*	1	$ 76,687	0.20%	8	$ 82,487	*0.00%*	5	$ 78,646	2.69%	7	**$ 82,515**	2.96%	4	$81,096	*0.00%*	*6*	$ 83,460	0.96%	3
23	$ 86,475	2.30%	2	$ 86,683	1.00%	1	$ 78,895	2.88%	8	$ 82,487	*0.00%*	6	$ 80,224	2.01%	7	$ 82,515	*0.00%*	4	$82,512	1.75%	*5*	$ 86,260	3.35%	3
24	$ 86,475	*0.00%*	3	$ 86,683	*0.00%*	2	$ 79,046	0.19%	8	$ 83,104	0.75%	4	$ 80,224	*0.00%*	7	$ 82,515	*0.00%*	5	$82,512	*0.00%*	*6*	$ 86,885	0.72%	1
25	**$ 88,468**	2.30%	1	$ 87,536	0.98%	3	$ 81,314	2.87%	7	$ 83,104	*0.00%*	5	$ 80,224	*0.00%*	8	$ 82,515	*0.00%*	6	$84,828	2.81%	*4*	$ 87,546	0.76%	2
26	$ 88,468	*0.00%*	1	$ 88,405	0.99%	2	$ 81,465	0.19%	8	$ 83,104	*0.00%*	5	$ 81,786	1.95%	7	$ 82,515	*0.00%*	6	$87,192	2.79%	*4*	$ 88,072	0.60%	3
27	$ 88,468	*0.00%*	3	**$ 89,254**	0.96%	1	$ 81,615	0.18%	8	**$ 83,738**	0.76%	5	$ 81,786	*0.00%*	7	$ 82,515	*0.00%*	6	$87,192	*0.00%*	*4*	$ 88,556	0.55%	2
28	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 81,766	0.19%	8	$ 83,738	*0.00%*	5	$ 81,786	*0.00%*	7	$ 82,515	*0.00%*	6	$87,192	*0.00%*	*4*	**$ 90,696**	2.42%	1
29	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 81,916	0.18%	8	$ 83,738	*0.00%*	5	**$ 83,361**	1.93%	6	$ 82,515	*0.00%*	7	$87,192	*0.00%*	*4*	$ 90,696	*0.00%*	1
30	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 82,067	0.18%	8	$ 83,738	*0.00%*	5	$ 83,361	*0.00%*	6	$ 82,515	*0.00%*	7	$87,192	*0.00%*	*4*	$ 90,696	*0.00%*	1
31*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 82,217	0.18%	8	$ 83,738	*0.00%*	5	$ 83,361	*0.00%*	6	$ 82,515	*0.00%*	7	$87,192	*0.00%*	*4*	$ 90,696	*0.00%*	1
32*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 82,368	0.18%	8	$ 83,738	*0.00%*	5	$ 83,361	*0.00%*	6	$ 82,515	*0.00%*	7	$87,192	*0.00%*	*4*	$ 90,696	*0.00%*	1
33*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 82,518	0.18%	7	$ 83,738	*0.00%*	5	$ 83,361	*0.00%*	6	$ 82,515	*0.00%*	8	$87,192	*0.00%*	*4*	$ 90,696	*0.00%*	1
34*	$ 88,468	*0.00%*	3	$ 89,254	*0.00%*	2	$ 82,669	0.18%	7	$ 83,738	*0.00%*	5	$ 83,361	*0.00%*	6	$ 82,515	*0.00%*	8	$87,192	*0.00%*	*4*	$ 90,696	*0.00%*	1

* Steps 31, 32, 33 and 34 have been added to the in order to capture the top salary for Clayton. They do not have any longevity steps at the top; therefore, a step has to be added to capture the top salary

Metro Comparisons…Doctorate (T-7)
CURRENT



Metro Comparisons…Doctorate (T-7)
TO BE



Metro Comparisons…Private School Sample – Masters Level
CURRENT

	Masters							
School	3 Yrs	Rank	8 Yrs	Rank	13 Yrs	Rank	23 Yrs	Rank
Fulton County (FY15 Current)	**$45,106**	**3**	**$47,017**	**5**	**$52,812**	**4**	**$67,704**	**2**
Pace Academy	$38,000-$47,000		$45,000-$52,000		$48,000-$57,000		$55,000-$64,000	
Pace Academy Midpoint	**$42,500**	**5**	**$48,500**	**4**	**$52,500**	**5**	**$59,500**	**5**
The Lovett School	$45,090-$50,501		$48,421-$54,231		$52,008-$59,809		$60,036-$72,044	
The Lovett School Midpoint	**$47,796**	**2**	**$51,326**	**2**	**$55,909**	**2**	**$66,040**	**3**
The Walker School in Marietta	**$42,706**	**4**	**$48,654**	**3**	**$53,942**	**3**	**$62,900**	**4**
The Westminster Schools	$52,000-$54,000		$58,000-$60,000		$62,000-65,000		$75,000-$77,000	
The Westminster Schools Midpoint	**$53,000**	**1**	**$59,000**	**1**	**$63,500**	**1**	**$76,000**	**1**
Mt. Pisgah Christian School	$38,000-$41,000		$43,000-$48,000		$48,000-$51,000		$51,000-$53,000	
Mt. Pisgah Christian School Midpoint	**$39,500**	**6**	**$45,500**	**6**	**$49,500**	**6**	**$52,000**	**6**

Notes:

Pace Academy and The Lovett School have a salary range for each step; Included midpoint of step range for comparison

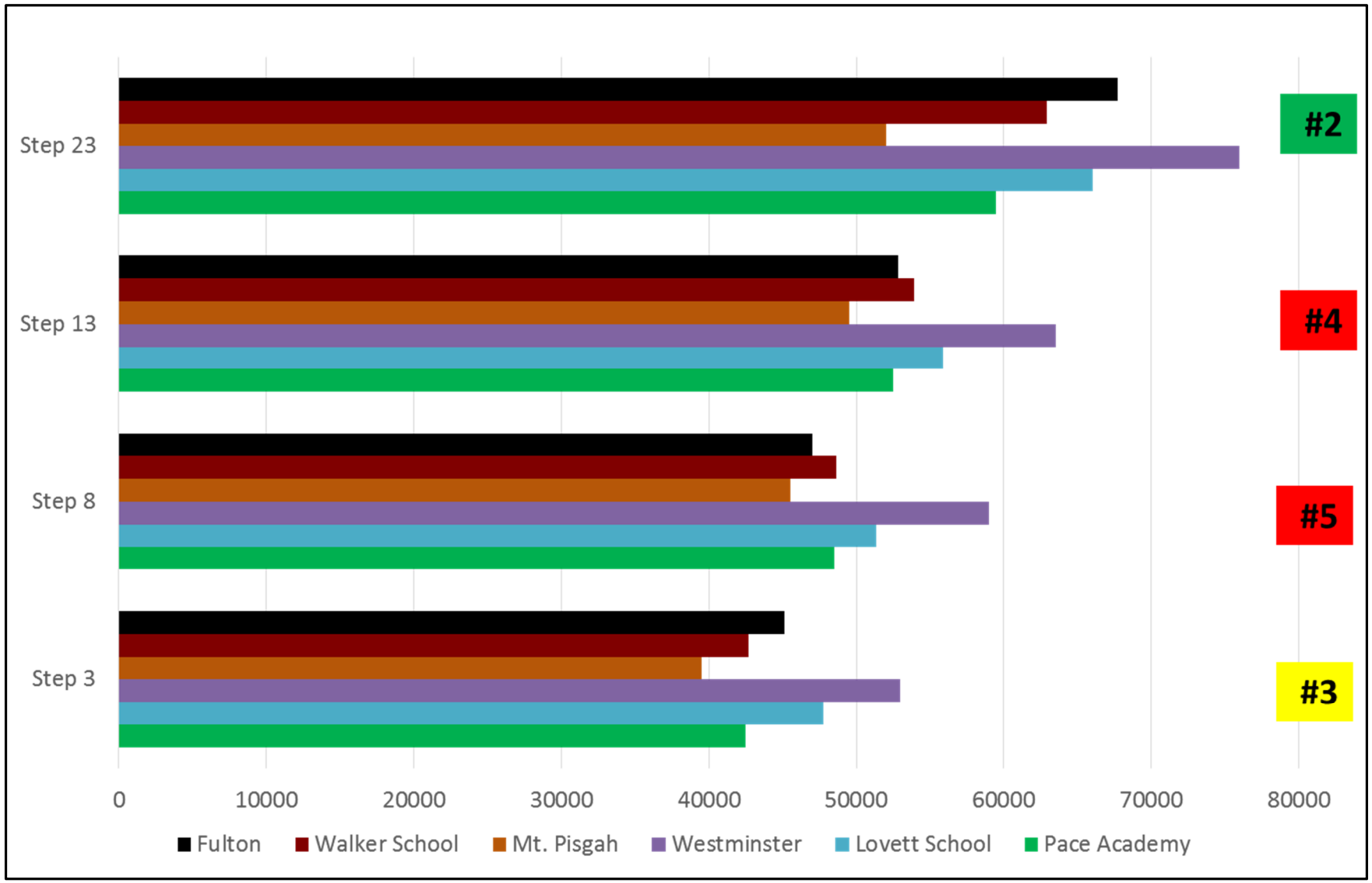
Metro Comparisons…Private School Sample – Masters Level
TO BE

	Masters							
School	3 Yrs	Rank	8 Yrs	Rank	13 Yrs	Rank	23 Yrs	Rank
Fulton County (FY16 Proposed)	**$46,908**	**3**	**$50,772**	**4**	**$57,036**	**3**	**$70,416**	**2**
Pace Academy *	$39-140-$48,410		$46,350-$53,560		$49,440-$58,710		$56,650-$65,920	
Pace Academy Midpoint	**$43,775**	**5**	**$49,955**	**5**	**$54,075**	**5**	**$61,285**	**5**
The Lovett School	$45,091-$52016		$49,874-$55,858		$53,568-$61,603		$61837-$74,205	
The Lovett School Midpoint	**$49,230**	**2**	**$52,866**	**2**	**$57,586**	**2**	**$68,021**	**3**
The Walker School in Marietta	**$43,244**	**4**	**$51,533**	**3**	**$56,116**	**4**	**$63,599**	**4**
The Westminster Schools	$52,000-$54,000		$58,000-$60,000		$62,000-65,000		$75,000-$77,000	
The Westminster Schools Midpoint	**$53,000**	**1**	**$59,000**	**1**	**$63,500**	**1**	**$76,000**	**1**
Mt. Pisgah Christian School ***	$38,000-$41,000		$43,000-$48,000		$48,000-$51,000		$51,000-$53,000	
Mt. Pisgah Christian School Midpoint	**$39,500**	**6**	**$45,500**	**6**	**$49,500**	**6**	**$52,000**	**6**

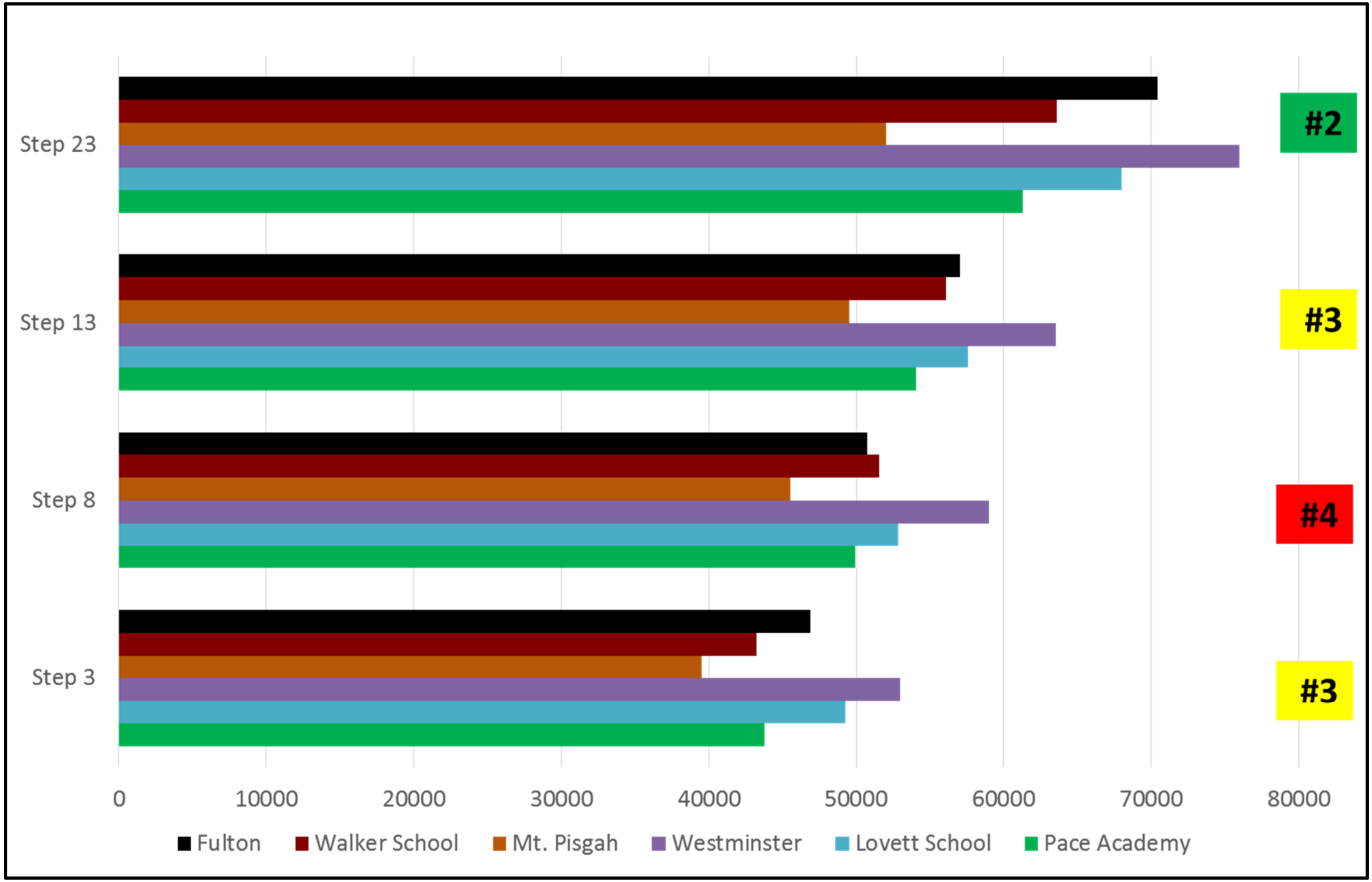
Notes:

Pace Academy and The Lovett School have a salary range for each step; Included midpoint of step range for comparison

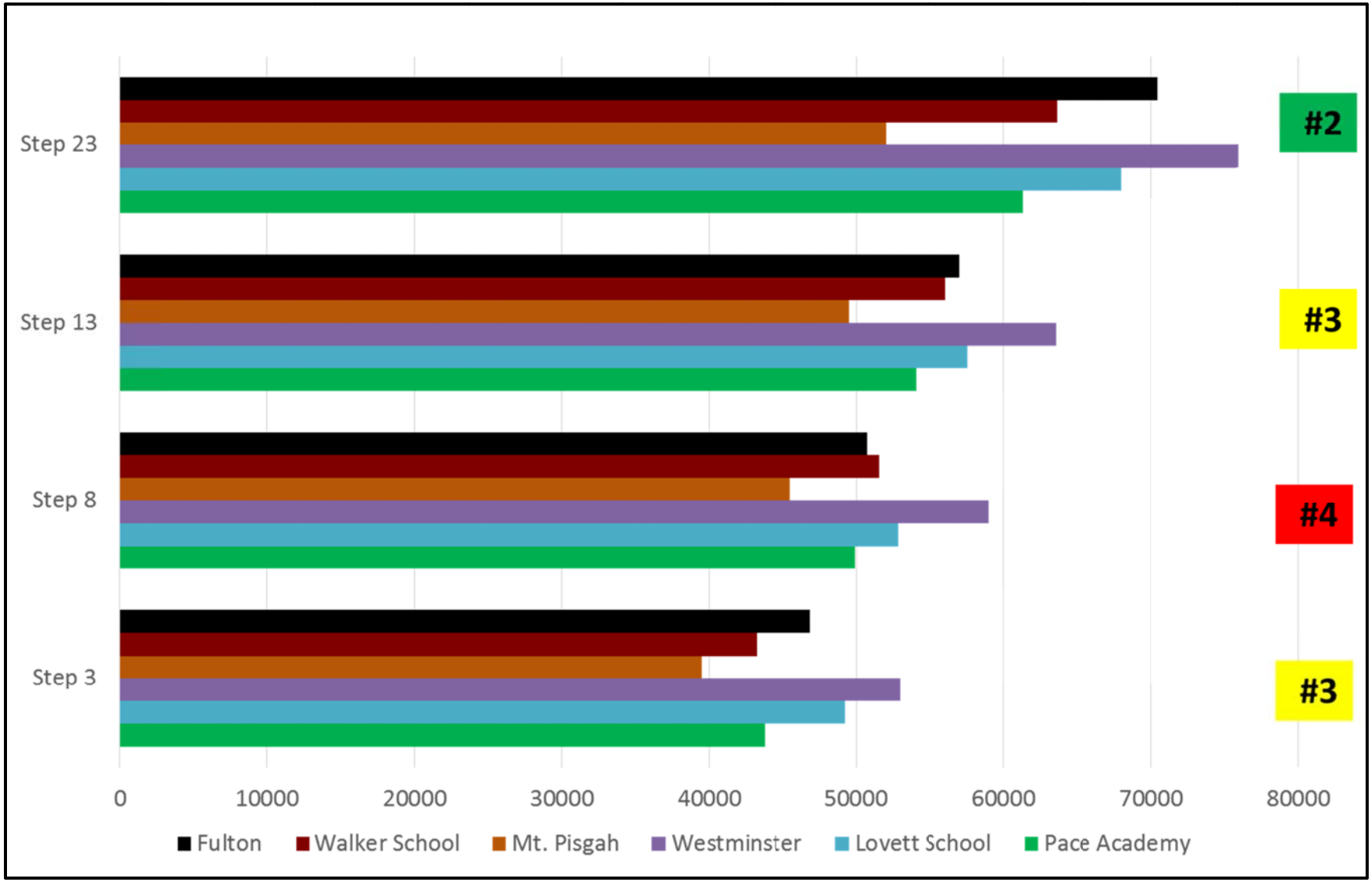
Metro Comparisons…Private School Sample – Masters Level
CURRENT



Metro Comparisons…Private School Sample – Masters Level
TO BE



Metro Comparisons…Private School Sample – Masters Level
TO BE



Fulton County Schools

Where Students Come First

State of Georgia Department of Education QBE Allotment Sheets





OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2016

5/19/2015

School System: 660 - Fulton County

FY16 INITIAL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,463.43

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	6,274	32,164,125	490,313	32,654,438	9,874,555	22,779,883	418.27		13.94	5.70
Kindergarten Early Intr Pgm	333	2,217,006	26,025	2,243,031	678,282	1,564,749	30.27		0.74	0.30
Primary Grade(1-3) Pgm	19,231	78,755,617	1,651,955	80,407,572	24,314,888	56,092,684	1,131.23	55.74	42.73	17.48
Primary Grd Early Intrv(1-3) Pgm	1,287	7,878,641	110,556	7,989,197	2,415,897	5,573,300	117.00	3.73	2.86	1.17
Upper Elementary Grd(4-5) Pgm	11,561	36,140,445	814,130	36,954,575	11,174,897	25,779,678	502.65	33.51	25.69	10.51
UppElem Grd Early Intrv(4-5)	723	4,425,997	50,915	4,476,912	1,353,798	3,123,114	65.73	2.10	1.61	0.66
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	16,021	56,681,812	1,128,208	57,810,020	17,481,490	40,328,530	801.05	46.44	35.60	14.56
High School Gen Educ(9-12)	20,389	60,004,659	2,316,212	62,320,871	18,845,551	43,475,320	886.48		45.31	18.53
CTAE(9-12) PGM	2,908	9,756,037	954,403	10,710,440	3,238,789	7,471,651	145.40		6.46	2.64
Students with Disab Cat I	2,681	21,319,164	667,460	21,986,624	6,648,656	15,337,968	335.12			2.44
Students with Disab Cat II	386	3,772,694	50,702	3,823,396	1,156,178	2,667,218	59.38			0.35
Students with Disab Cat III	2,591	32,876,682	529,081	33,405,763	10,101,753	23,304,010	518.20			2.36
Students with Disab Cat IV	198	4,179,755	83,639	4,263,394	1,289,231	2,974,163	66.00			0.18
Students with Disab Cat V	107	850,858	45,199	896,057	270,964	625,093	13.37			0.10
Gifted Student Category VI	6,928	36,859,494	699,028	37,558,522	11,357,528	26,200,994	577.33			6.30
Remedial Education Pgm	1,290	5,505,369	74,098	5,579,467	1,687,206	3,892,261	86.00			1.17
Alternate Education Pgm	985	4,341,421	69,364	4,410,785	1,333,802	3,076,983	65.67		2.19	0.90
Eng.Spkrs.of Other Lang.(ESOL)	1,083	9,833,385	62,206	9,895,591	2,992,382	6,903,209	154.71			0.98
Spec Ed. Itinerant				41,097	12,428	28,669				
Spec Ed. Supplemental Speech				405,577	122,645	282,932				
TOTAL DIRECT INSTRUC.	94,976	407,563,161	9,823,494	417,833,329	126,350,920	291,482,409	5,973.86	141.52	177.13	86.33
INDIRECT COST										
Central Admin		9,453,221	0	9,453,221	2,858,612	6,594,609				
School Admin		20,294,314	663,368	20,957,682	6,337,509	14,620,173				
Facility M & O			28,302,880	28,302,880	8,558,664	19,744,216				
Sub Total (INDIRECT COST)		29,747,535	28,966,248	58,713,783	17,754,785	40,958,998				
MEDIA CENTER PGM.		10,273,851	1,327,358	11,601,209	3,508,153	8,093,056				
20 DAYS ADDITIONAL INSTRUCTION		3,387,952		3,387,952	1,024,501	2,363,451				
STAFF & PROFESSIONAL DEV				2,056,058	621,743	1,434,315				
PRINCIPAL STAFF & PROF. DEV				31,003	9,375	21,628				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(20,302,836)				
Charter System Adjustment				4,234,764		4,234,764				
QBE FORMULA EARNINGS		450,972,499	40,117,100	497,858,098	149,269,477	328,285,785	5,973.86	141.52	177.13	86.33
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 0)				4,701,096		4,701,096				
Sparsity - Regular				0		0				
Nursing Services				1,798,978		1,798,978				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				504,358,172		334,785,859				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				504,358,172		334,785,859				
Charter Commission Admin - State						0				
One Time QBE Adjustment						0				
DCH Direct Payment						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				504,358,172		334,785,859				

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	38.38	38.38	64.45	
		103.00	151.80	187.33					
1.00	6.00	103.00	151.80	188.33	1.00	38.38	38.38	64.45	
									163.30
1.00	6.00	103.00	151.80	188.33	1.00	38.38	38.38	64.45	163.30

NOTES

1. Expenditure Controls relating to direct instructional costs, media center costs, staff and professional development costs and 20 Days on Additional Instruction have been waived and shall not apply to nor be enforceable against a local system in FY 2016.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2016 (HB 76).
3.Teacher Retirement is funded at 14.27% in QBE in FY 2016 (HB 76).

Total T&E **170,735,249** includes T&E 108,455,969 and HI 62,279,280

FY : 2016
Folder Name : FY16 INITIAL

SALARY & OPERATION DETAILS

Date 5/19/2015

State

	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		1.6532			2.0382			1.2859			1.7955			1.0358	
	FTE		112,653			15,983			332,912			40,367			200,199	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	291,607,923	203,656,921	495,264,845	56,417,433	39,641,968	96,059,401	760,374,337	529,027,095	1,289,401,432	142,489,051	100,552,869	243,041,921	337,971,948	234,938,294	572,910,242
	Aides/Parapro	81,002,013		81,002,013	11,492,416		11,492,416									
	# Subject Specialists							37,469,246	26,069,063	63,538,308	4,543,306	3,206,158	7,749,464	22,532,397	15,663,202	38,195,600
	Counselors	9,682,525	6,762,208	16,444,733	1,373,739	965,264	2,339,003	28,613,786	19,907,916	48,521,702	3,469,544	2,448,417	5,917,960	17,207,104	11,961,371	29,168,475
	Tech Specialist	3,960,879	2,766,250	6,727,130	561,962	394,865	956,828	11,705,186	8,143,832	19,849,017	1,419,304	1,001,586	2,420,890	7,038,997	4,893,098	11,932,095
	SubTotal	386,253,341	213,185,379	599,438,720	69,845,550	41,002,097	110,847,647	838,162,555	583,147,904	1,421,310,460	151,921,204	107,209,030	259,130,235	384,750,446	267,455,965	652,206,411
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	1,760,766	1,229,707	2,990,473	249,814	175,533	425,347	5,203,415	3,620,253	8,823,667	630,936	445,244	1,076,181	3,129,110	2,175,174	5,304,285
	Social Worker	1,760,766	1,229,707	2,990,473	249,814	175,533	425,347	5,203,415	3,620,253	8,823,667	630,936	445,244	1,076,181	3,129,110	2,175,174	5,304,285
	Spec Ed Leadership															
	SubTotal	3,521,533	2,459,414	5,980,946	499,629	351,066	850,695	10,406,829	7,240,505	17,647,335	1,261,872	890,489	2,152,361	6,258,221	4,350,348	10,608,569
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	4,841,826	3,381,497	8,223,323	686,949	482,688	1,169,637	14,308,558	9,955,116	24,263,674	1,734,974	1,224,351	2,959,324	8,604,553	5,981,381	14,585,934
	Secretary	4,052,128		4,052,128	574,909		574,909	11,974,845		11,974,845	1,452,001		1,452,001	7,201,158		7,201,158
	SubTotal	8,893,954	3,381,497	12,275,451	1,261,858	482,688	1,744,546	26,283,402	9,955,116	36,238,518	3,186,975	1,224,351	4,411,325	15,805,711	5,981,381	21,787,092
	MEDIA															
	Personnel	9,682,525	6,762,208	16,444,733	1,373,739	965,264	2,339,003	28,613,786	19,907,916	48,521,702	3,469,544	2,448,417	5,917,960	17,207,104	11,961,371	29,168,475
	SubTotal	9,682,525	6,762,208	16,444,733	1,373,739	965,264	2,339,003	28,613,786	19,907,916	48,521,702	3,469,544	2,448,417	5,917,960	17,207,104	11,961,371	29,168,475
	20 Days Addtnl. Instruct.	2,932,358	2,047,938	4,980,295	416,037	292,331	708,368	8,665,699	6,029,122	14,694,821	1,050,753	741,504	1,792,257	5,211,180	3,622,507	8,833,687
	SubTotal	2,932,358	2,047,938	4,980,295	416,037	292,331	708,368	8,665,699	6,029,122	14,694,821	1,050,753	741,504	1,792,257	5,211,180	3,622,507	8,833,687
	QBE Earnings SALARY	411,283,711	227,836,435	639,120,147	73,396,813	43,093,446	116,490,259	912,132,272	626,280,564	1,538,412,836	160,890,348	112,513,791	273,404,139	429,232,662	293,371,572	722,604,234
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	8,803,824		8,803,824	1,249,104		1,249,104	28,597,342		28,597,342	3,467,606		3,467,606	14,098,087		14,098,087
	SubTotal	8,803,824		8,803,824	1,249,104		1,249,104	28,597,342		28,597,342	3,467,606		3,467,606	14,098,087		14,098,087
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	883,135		883,135	125,271		125,271	2,610,016		2,610,016	316,389		316,389	1,569,349		1,569,349
	FACILITY M & O	33,570,601		33,570,601	4,762,965		4,762,965	99,208,036		99,208,036	12,029,402		12,029,402	59,659,272		59,659,272
	SubTotal	34,453,736		34,453,736	4,888,237		4,888,237	101,818,053		101,818,053	12,345,791		12,345,791	61,228,622		61,228,622
	Media Center Material	1,724,522		1,724,522	244,685		244,685	5,096,650		5,096,650	617,959		617,959	3,065,135		3,065,135
	SubTotal	1,724,522		1,724,522	244,685		244,685	5,096,650		5,096,650	617,959		617,959	3,065,135		3,065,135
	QBE Earnings OPERATIONS	44,982,082		44,982,082	6,382,025		6,382,025	135,512,045		135,512,045	16,431,356		16,431,356	78,391,844		78,391,844
	STAFF DEVELOPMENT	2,505,291		2,505,291	472,103		472,103	6,909,259		6,909,259	1,227,606		1,227,606	3,230,606		3,230,606
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	458,771,085	227,836,435	686,607,520	80,250,941	43,093,446	123,344,387	1,054,553,576	626,280,564	1,680,834,140	178,549,310	112,513,791	291,063,101	510,855,112	293,371,572	804,226,684

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2016
Folder Name : FY16 INITIAL

SALARY & OPERATION DETAILS

Date 5/19/2015

State

	CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
	TEACHER STUDENT RATIO		11			23			20			23			20	
	WEIGHT		1.7892			1.0281			1.1317			1			1.1907	
	FTE		20,992			0			316,543			345,354			70,151	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	74,098,401	52,240,498	126,338,899	0	0	0	614,539,746	426,505,103	1,041,044,849	583,019,716	401,332,186	984,351,902	136,191,853	95,974,489	232,166,342
	Aides/Parapro															
	# Subject Specialists	2,362,650	1,665,704	4,028,353	0	0	0	35,626,915	24,725,921	60,352,835						
	Counselors	1,804,262	1,272,032	3,076,295	0	0	0	27,206,871	18,882,211	46,089,082	29,683,176	20,432,952	50,116,129	6,029,478	4,248,977	10,278,456
	Tech Specialist	738,079	520,357	1,258,435	0	0	0	11,129,652	7,724,241	18,853,893	12,142,647	8,358,611	20,501,258	2,466,509	1,738,151	4,204,660
	SubTotal	79,003,392	55,698,591	134,701,983				688,503,183	477,837,476	1,166,340,659	624,845,539	430,123,749	1,054,969,288	144,687,841	101,961,617	246,649,457
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	328,105	231,319	559,424	0	0	0	4,947,567	3,433,728	8,381,296	5,397,883	3,715,731	9,113,614	1,096,460	772,676	1,869,136
	Social Worker	328,105	231,319	559,424	0	0	0	4,947,567	3,433,728	8,381,296	5,397,883	3,715,731	9,113,614	1,096,460	772,676	1,869,136
	Spec Ed Leadership															
	SubTotal	656,210	462,638	1,118,848				9,895,134	6,867,457	16,762,591	10,795,766	7,431,461	18,227,227	2,192,920	1,545,352	3,738,273
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	902,236	636,090	1,538,326	0	0	0	19,619,335	13,616,282	33,235,617	27,538,528	18,956,645	46,495,173	5,593,841	3,941,983	9,535,824
	Secretary	755,082		755,082	0		0	8,211,125		8,211,125	10,567,832		10,567,832	2,146,621		2,146,621
	SubTotal	1,657,318	636,090	2,293,409				27,830,461	13,616,282	41,446,743	38,106,360	18,956,645	57,063,005	7,740,461	3,941,983	11,682,445
	MEDIA															
	Personnel	1,804,262	1,272,032	3,076,295	0	0	0	19,619,335	13,616,282	33,235,617	13,769,264	9,478,322	23,247,586	2,796,920	1,970,992	4,767,912
	SubTotal	1,804,262	1,272,032	3,076,295				19,619,335	13,616,282	33,235,617	13,769,264	9,478,322	23,247,586	2,796,920	1,970,992	4,767,912
	20 Days Addtnl. Instruct.	546,422	385,236	931,657	0	0	0	8,239,614	5,718,487	13,958,101	8,989,565	6,188,130	15,177,694	1,826,031	1,286,805	3,112,835
	SubTotal	546,422	385,236	931,657				8,239,614	5,718,487	13,958,101	8,989,565	6,188,130	15,177,694	1,826,031	1,286,805	3,112,835
	QBE Earnings SALARY	83,667,604	58,454,587	142,122,192				754,087,727	517,655,985	1,271,743,712	696,506,494	472,178,307	1,168,684,801	159,244,173	110,706,749	269,950,922
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	1,478,285		1,478,285	0		0	22,291,143		22,291,143	39,232,585		39,232,585	23,023,495		23,023,495
	SubTotal	1,478,285		1,478,285	0		0	22,291,143		22,291,143	39,232,585		39,232,585	23,023,495		23,023,495
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	164,603		164,603	0		0	1,918,486		1,918,486	2,354,891		2,354,891	478,413		478,413
	FACILITY M & O	6,255,577		6,255,577	0		0	94,329,660		94,329,660	102,915,881		102,915,881	20,904,898		20,904,898
	SubTotal	6,420,181		6,420,181	0		0	96,248,145		96,248,145	105,270,772		105,270,772	21,383,311		21,383,311
	Media Center Material	321,342		321,342	0		0	4,124,656		4,124,656	4,499,645		4,499,645	914,026		914,026
	SubTotal	321,342		321,342	0		0	4,124,656		4,124,656	4,499,645		4,499,645	914,026		914,026
	QBE Earnings OPERATIONS	8,219,808		8,219,808				122,663,944		122,663,944	149,003,003		149,003,003	45,320,832		45,320,832
	STAFF DEVELOPMENT	638,388		638,388	0		0	5,717,718		5,717,718	5,246,616		5,246,616	1,203,372		1,203,372
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	92,525,800	58,454,587	150,980,387				882,469,390	517,655,985	1,400,125,374	850,756,113	472,178,307	1,322,934,420	205,768,377	110,706,749	316,475,126

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\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2016
Folder Name : FY16 INITIAL

SALARY & OPERATION DETAILS

Date 5/19/2015

State

	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		2.3828			2.7933			3.5559			5.7624			2.4532	
	FTE		20,496			9,483			55,387			10,685			14,127	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	99,477,951	66,696,335	166,174,286	56,647,459	39,766,845	96,414,305	430,116,057	297,907,742	728,023,799	138,293,284	97,471,062	235,764,345	68,565,818	48,461,508	117,027,326
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	720,639	483,162	1,203,802	333,422	234,064	567,487	1,947,407	1,348,816	3,296,223	375,685	264,788	640,472	496,705	351,065	847,771
	SubTotal	100,198,590	67,179,497	167,378,088	56,980,881	40,000,910	96,981,791	432,063,463	299,256,558	731,320,022	138,668,968	97,735,849	236,404,818	69,062,524	48,812,573	117,875,097
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	320,352	214,785	535,137	148,219	104,051	252,270	865,699	599,602	1,465,301	167,007	117,709	284,715	220,805	156,062	376,867
	Social Worker	320,352	214,785	535,137	148,219	104,051	252,270	865,699	599,602	1,465,301	167,007	117,709	284,715	220,805	156,062	376,867
	Spec Ed Leadership	3,963,721	2,657,531	6,621,252	1,833,917	1,287,421	3,121,338	10,711,292	7,418,874	18,130,166	2,066,372	1,456,408	3,522,780	2,732,021	1,930,960	4,662,980
	SubTotal	4,604,426	3,087,100	7,691,526	2,130,356	1,495,522	3,625,878	12,442,690	8,618,078	21,060,767	2,400,385	1,691,825	4,092,211	3,173,631	2,243,084	5,416,715
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	1,270,342	851,718	2,122,060	587,756	412,608	1,000,365	3,432,886	2,377,692	5,810,578	662,256	466,768	1,129,024	875,591	618,858	1,494,449
	Secretary	531,666		531,666	245,989		245,989	1,436,739		1,436,739	277,169		277,169	366,454		366,454
	SubTotal	1,802,008	851,718	2,653,726	833,745	412,608	1,246,354	4,869,625	2,377,692	7,247,317	939,425	466,768	1,406,193	1,242,046	618,858	1,860,904
	MEDIA															
	Personnel	1,270,342	851,718	2,122,060	587,756	412,608	1,000,365	3,432,886	2,377,692	5,810,578	662,256	466,768	1,129,024	875,591	618,858	1,494,449
	SubTotal	1,270,342	851,718	2,122,060	587,756	412,608	1,000,365	3,432,886	2,377,692	5,810,578	662,256	466,768	1,129,024	875,591	618,858	1,494,449
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	107,875,367	71,970,033	179,845,400	60,532,739	42,321,649	102,854,388	452,808,664	312,630,019	765,438,684	142,671,035	100,361,210	243,032,245	74,353,791	52,293,373	126,647,164
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	5,102,668		5,102,668	1,245,604		1,245,604	11,310,009		11,310,009	4,513,575		4,513,575	5,967,490		5,967,490
	SubTotal	5,102,668		5,102,668	1,245,604		1,245,604	11,310,009		11,310,009	4,513,575		4,513,575	5,967,490		5,967,490
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	124,159		124,159	57,487		57,487	335,744		335,744	64,766		64,766	85,630		85,630
	FACILITY M & O	6,107,850		6,107,850	2,825,952		2,825,952	16,505,306		16,505,306	3,184,135		3,184,135	4,209,805		4,209,805
	SubTotal	6,232,009		6,232,009	2,883,439		2,883,439	16,841,050		16,841,050	3,248,901		3,248,901	4,295,435		4,295,435
	Media Center Material	267,086		267,086	123,588		123,588	721,461		721,461	139,239		139,239	184,067		184,067
	SubTotal	267,086		267,086	123,588		123,588	721,461		721,461	139,239		139,239	184,067		184,067
	QBE Earnings OPERATIONS	11,601,764		11,601,764	4,252,631		4,252,631	28,872,520		28,872,520	7,901,714		7,901,714	10,446,992		10,446,992
	STAFF DEVELOPMENT	831,933		831,933	467,196		467,196	3,497,361		3,497,361	1,103,306		1,103,306	573,414		573,414
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	120,309,064	71,970,033	192,279,097	65,252,566	42,321,649	107,574,215	485,178,545	312,630,019	797,808,564	151,676,055	100,361,210	252,037,265	85,374,198	52,293,373	137,667,571

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\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2016
Folder Name : FY16 INITIAL

SALARY & OPERATION DETAILS

Date 5/19/2015

State

	CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
	TEACHER STUDENT RATIO		12			15			15			7				
	WEIGHT		1.6609			1.3099			1.4727			2.5096				
	FTE		99,109			20,552			19,754			18,916			1,723,663	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	320,686,000	220,664,382	541,350,382	53,199,880	37,315,013	90,514,893	51,134,217	34,759,428	85,893,644	104,924,971	70,874,426	175,799,397	4,319,756,044	2,997,786,163	7,317,542,207
	Aides/Parapro													92,494,429		92,494,429
	# Subject Specialists													102,534,513	71,330,048	173,864,561
	Counselors							1,697,856	1,154,149	2,852,005				126,768,343	88,035,497	214,803,840
	Tech Specialist	3,484,672	2,397,807	5,882,479	722,608	506,846	1,229,454	694,551	472,134	1,166,684	665,087	449,251	1,114,337	60,603,991	42,048,925	102,652,916
	SubTotal	324,170,673	223,062,189	547,232,861	53,922,488	37,821,859	91,744,347	53,526,624	36,385,710	89,912,334	105,590,058	71,323,676	176,913,734	4,702,157,320	3,199,200,632	7,901,357,953
	Indirect Costs-Central Administration															
	Superintendent													8,354,502	6,131,197	14,485,699
	Asst. Superintendent													25,898,956	18,811,015	44,709,971
	(1)Secretary													2,913,748		2,913,748
	(1)Accountant													4,349,025		4,349,025
	Psychologist	1,549,074	1,065,919	2,614,993	321,228	225,313	546,541	308,755	209,882	518,637	295,657	199,710	495,367	26,940,853	18,692,397	45,633,250
	Social Worker	1,549,074	1,065,919	2,614,993	321,228	225,313	546,541	308,755	209,882	518,637	295,657	199,710	495,367	26,940,853	18,692,397	45,633,250
	Spec Ed Leadership	19,166,690	13,188,620	32,355,309										40,474,013	27,939,813	68,413,826
	SubTotal	22,264,837	15,320,458	37,585,295	642,456	450,626	1,093,081	617,510	419,764	1,037,274	591,314	399,419	990,733	135,871,950	90,266,819	226,138,769
	Indirect Costs-School Administration															
	Principal													105,127,484	74,666,953	179,794,436
	Asst. Principal	6,142,776	4,226,851	10,369,626	1,273,813	893,467	2,167,280	7,640,452	5,193,738	12,834,190	1,172,414	791,939	1,964,352	106,889,087	74,009,672	180,898,758
	Secretary	2,570,887		2,570,887	533,119		533,119	512,419		512,419	490,681		490,681	53,900,825		53,900,825
	SubTotal	8,713,663	4,226,851	12,940,514	1,806,932	893,467	2,700,399	8,152,871	5,193,738	13,346,609	1,663,095	791,939	2,455,033	265,917,395	148,676,624	414,594,019
	MEDIA															
	Personnel	6,142,776	4,226,851	10,369,626	1,273,813	893,467	2,167,280	1,224,353	832,276	2,056,629	1,172,414	791,939	1,964,352	114,978,668	79,854,979	194,833,647
	SubTotal	6,142,776	4,226,851	10,369,626	1,273,813	893,467	2,167,280	1,224,353	832,276	2,056,629	1,172,414	791,939	1,964,352	114,978,668	79,854,979	194,833,647
	20 Days Addtnl. Instruct.				534,969	375,233	910,202							38,412,627	26,687,292	65,099,919
	SubTotal				534,969	375,233	910,202							38,412,627	26,687,292	65,099,919
	QBE Earnings SALARY	361,291,949	246,836,348	608,128,297	58,180,657	40,434,653	98,615,309	63,521,357	42,831,489	106,352,847	109,016,880	73,306,973	182,323,853	5,257,337,960	3,544,686,348	8,802,024,308
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	9,999,999		9,999,999	1,180,508		1,180,508	1,391,084		1,391,084	1,086,511		1,086,511	184,038,921		184,038,921
	SubTotal	9,999,999		9,999,999	1,180,508		1,180,508	1,391,084		1,391,084	1,086,511		1,086,511	184,038,921		184,038,921
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	179,403		179,403
	School Administration	600,543		600,543	124,550		124,550	119,680		119,680	114,604		114,604	12,047,718		12,047,718
	FACILITY M & O	29,534,485		29,534,485	6,124,516		6,124,516	5,886,686		5,886,686	5,636,970		5,636,970	513,651,998		513,651,998
	SubTotal	30,135,028		30,135,028	6,249,067		6,249,067	6,006,366		6,006,366	5,751,573		5,751,573	525,879,119		525,879,119
	Media Center Material	1,291,513		1,291,513	267,803		267,803	257,420		257,420	246,514		246,514	24,107,310		24,107,310
	SubTotal	1,291,513		1,291,513	267,803		267,803	257,420		257,420	246,514		246,514	24,107,310		24,107,310
	QBE Earnings OPERATIONS	41,426,540		41,426,540	7,697,378		7,697,378	7,654,870		7,654,870	7,084,599		7,084,599	734,025,350		734,025,350
	STAFF DEVELOPMENT	2,780,304		2,780,304	442,624		442,624	488,558		488,558	840,832		840,832	38,176,487		38,176,487
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	681,765		681,765
	Spec Ed. Itinerant													936,984		936,984
	SubTotal													936,984		936,984
	Spec Ed. Supplemental Speech													5,488,127		5,488,127
	SubTotal													5,488,127		5,488,127
	QBE Earnings	405,498,793	246,836,348	652,335,141	66,320,658	40,434,653	106,755,311	71,664,785	42,831,489	114,496,275	116,942,311	73,306,973	190,249,284	6,036,646,673	3,544,686,348	9,581,333,021

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

WEIGHTS FOR FTE FUNDING FORMULA

FY 2016

FY16 INITIAL

0% Salary
14.27% 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			1.6532			2.0382			1.2859			1.7955			1.0358
DIRECT INSTR. COST:															
Teacher		63.5628%	$2,588.55		70.3014%	$3,529.84		72.1040%	$2,284.01		79.8038%	$3,529.84		66.1580%	$1,688.18
Aides/Parapro	1:18	17.6563%	$719.04	1:18	14.3206%	$719.04									
Subject Specialists							1:345	3.5531%	$112.55	1:345	2.5446%	$112.55	1:345	4.4107%	$112.55
Counselors	1:450	2.1105%	$85.95	1:450	1.7118%	$85.95	1:450	2.7134%	$85.95	1:450	1.9432%	$85.95	1:450	3.3683%	$85.95
Tech. Specialist	1:1100	0.8634%	$35.16	1:1100	0.7003%	$35.16	1:1100	1.1100%	$35.16	1:1100	0.7949%	$35.16	1:1100	1.3779%	$35.16
OPERATIONS COST		1.9190%	$78.15		1.5565%	$78.15		2.7118%	$85.90		1.9421%	$85.90		2.7597%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3838%	$15.63	1:2475	0.3113%	$15.63	1:2475	0.4934%	$15.63	1:2475	0.3534%	$15.63	1:2475	0.6125%	$15.63
Social Worker	1:2475	0.3838%	$15.63	1:2475	0.3113%	$15.63	1:2475	0.4934%	$15.63	1:2475	0.3534%	$15.63	1:2475	0.6125%	$15.63
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		1.0554%	$42.98		0.8560%	$42.98		1.3568%	$42.98		0.9717%	$42.98		1.6843%	$42.98
Secretary		0.8833%	$35.97		0.7164%	$35.97		1.1355%	$35.97		0.8132%	$35.97		1.4096%	$35.97
Operations		0.1925%	$7.84		0.1561%	$7.84		0.2475%	$7.84		0.1772%	$7.84		0.3072%	$7.84
FACILITY M & O		7.3175%	$298.00		5.9351%	$298.00		9.4076%	$298.00		6.7373%	$298.00		11.6783%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6392%	$26.03	1:15.70	0.5184%	$26.03	1:15.70	0.8217%	$26.03	1:15.70	0.5885%	$26.03	1:15.70	1.0201%	$26.03
STAFF DEVELOPMENT		0.5461%	$22.24		0.5881%	$29.53		0.6551%	$20.75		0.6875%	$30.41		0.6325%	$16.14
MEDIA															
Personnel		2.1105%	$85.95		1.7118%	$85.95		2.7134%	$85.95		1.9432%	$85.95		3.3683%	$85.95
Materials		0.3759%	$15.31		0.3049%	$15.31		0.4833%	$15.31		0.3461%	$15.31		0.6000%	$15.31
TOTAL PER FTE COST		100.0000%	$4,072.43		100.0000%	$5,021.01		100.0000%	$3,167.66		100.0000%	$4,423.15		100.0000%	$2,551.74

Date: 5/19/2015

WEIGHTS FOR FTE FUNDING FORMULA

FY 2016

FY16 INITIAL

0% Salary
14.27% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.7892			1.0281			1.1317			1.0000			1.1907
DIRECT INSTR. COST:															
Teacher		80.0840%	$3,529.84		66.6569%	$1,688.18		69.6388%	$1,941.41		68.5297%	$1,688.18		66.1868%	$1,941.41
Aides/Parapro															
Subject Specialists	1:345	2.5535%	$112.55	1:345	4.4440%	$112.55	1:345	4.0372%	$112.55						
Counselors	1:450	1.9500%	$85.95	1:450	3.3937%	$85.95	1:450	3.0830%	$85.95	1:450	3.4890%	$85.95	1:450	2.9302%	$85.95
Tech. Specialist	1:1100	0.7977%	$35.16	1:1100	1.3883%	$35.16	1:1100	1.2612%	$35.16	1:1100	1.4273%	$35.16	1:1100	1.1987%	$35.16
OPERATIONS COST		1.5977%	$70.42		2.7805%	$70.42		2.5260%	$70.42		4.6115%	$113.60		11.1890%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3546%	$15.63	1:2475	0.6171%	$15.63	1:2475	0.5607%	$15.63	1:2475	0.6345%	$15.63	1:2475	0.5329%	$15.63
Social Worker	1:2475	0.3546%	$15.63	1:2475	0.6171%	$15.63	1:2475	0.5607%	$15.63	1:2475	0.6345%	$15.63	1:2475	0.5329%	$15.63
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		0.9751%	$42.98		2.4472%	$61.98		2.2232%	$61.98		3.2370%	$79.74		2.7185%	$79.74
Secretary		0.8161%	$35.97		1.0242%	$25.94		0.9305%	$25.94		1.2422%	$30.60		1.0432%	$30.60
Operations		0.1779%	$7.84		0.2393%	$6.06		0.2174%	$6.06		0.2768%	$6.82		0.2325%	$6.82
FACILITY M & O		6.7609%	$298.00		11.7664%	$298.00		10.6893%	$298.00		12.0970%	$298.00		10.1594%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.5906%	$26.03	1:15.70	1.0278%	$26.03	1:15.70	0.9337%	$26.03	1:15.70	1.0567%	$26.03	1:15.70	0.8874%	$26.03
STAFF DEVELOPMENT		0.6899%	$30.41		0.6357%	$16.10		0.6478%	$18.06		0.6166%	$15.19		0.5850%	$17.16
MEDIA															
Personnel		1.9500%	$85.95		2.4472%	$61.98		2.2232%	$61.98		1.6185%	$39.87		1.3593%	$39.87
Materials		0.3473%	$15.31		0.5145%	$13.03		0.4674%	$13.03		0.5289%	$13.03		0.4442%	$13.03
TOTAL PER FTE COST		100.0000%	$4,407.67		100.0000%	$2,532.64		100.0000%	$2,787.83		100.0000%	$2,463.43		100.0000%	$2,933.23

Date: 5/19/2015

WEIGHTS FOR FTE FUNDING FORMULA

FY 2016

FY16 INITIAL

0% Salary
14.27% 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			2.3828			2.7933			3.5559			5.7624			2.4532
DIRECT INSTR. COST:															
Teacher		82.6853%	$4,853.53		86.8128%	$5,973.58		88.6510%	$7,765.65		91.1768%	$12,942.75		80.3120%	$4,853.53
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.5990%	$35.16	1:1100	0.5110%	$35.16	1:1100	0.4014%	$35.16	1:1100	0.2477%	$35.16	1:1100	0.5818%	$35.16
OPERATIONS COST		4.2413%	$248.96		1.9089%	$131.35		2.3311%	$204.20		2.9758%	$422.42		6.9898%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2663%	$15.63	1:2475	0.2271%	$15.63	1:2475	0.1784%	$15.63	1:2475	0.1101%	$15.63	1:2475	0.2586%	$15.63
Social Worker	1:2475	0.2663%	$15.63	1:2475	0.2271%	$15.63	1:2475	0.1784%	$15.63	1:2475	0.1101%	$15.63	1:2475	0.2586%	$15.63
Spec Ed Leadership	1:200	3.2946%	$193.39	1:200	2.8105%	$193.39	1:200	2.2077%	$193.39	1:200	1.3624%	$193.39	1:200	3.2001%	$193.39
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		1.0559%	$61.98		0.9007%	$61.98		0.7076%	$61.98		0.4366%	$61.98		1.0256%	$61.98
Secretary		0.4419%	$25.94		0.3770%	$25.94		0.2961%	$25.94		0.1827%	$25.94		0.4292%	$25.94
Operations		0.1032%	$6.06		0.0881%	$6.06		0.0692%	$6.06		0.0427%	$6.06		0.1003%	$6.06
FACILITY M & O		5.0768%	$298.00		4.3308%	$298.00		3.4019%	$298.00		2.0993%	$298.00		4.9310%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6915%	$40.59		0.7159%	$49.26		0.7209%	$63.15		0.7274%	$103.26		0.6716%	$40.59
MEDIA															
Personnel		1.0559%	$61.98		0.9007%	$61.98		0.7076%	$61.98		0.4366%	$61.98		1.0256%	$61.98
Materials		0.2220%	$13.03		0.1894%	$13.03		0.1487%	$13.03		0.0918%	$13.03		0.2156%	$13.03
TOTAL PER FTE COST		100.0000%	$5,869.88		100.0000%	$6,880.99		100.0000%	$8,759.80		100.0000%	$14,195.23		100.0000%	$6,043.34

Date: 5/19/2015

WEIGHTS FOR FTE FUNDING FORMULA

FY 2016

FY16 INITIAL

0% Salary
14.27% 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			1.6609			1.3099			1.4727			2.5096
DIRECT INSTR. COST:												
Teacher		79.0844%	$3,235.69		80.2161%	$2,588.55		71.3520%	$2,588.55		89.7237%	$5,546.89
Aides/Parapro												
Subject Specialists												
Counselors							1:450	2.3692%	$85.95			
Tech. Specialist	1:1100	0.8594%	$35.16	1:1100	1.0896%	$35.16	1:1100	0.9692%	$35.16	1:1100	0.5687%	$35.16
OPERATIONS COST		2.4661%	$100.90		1.7800%	$57.44		1.9411%	$70.42		0.9291%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3820%	$15.63	1:2475	0.4844%	$15.63	1:2475	0.4308%	$15.63	1:2475	0.2528%	$15.63
Social Worker	1:2475	0.3820%	$15.63	1:2475	0.4844%	$15.63	1:2475	0.4308%	$15.63	1:2475	0.2528%	$15.63
Spec Ed Leadership	1:200	4.7267%	$193.39									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5149%	$61.98		1.9207%	$61.98		10.6614%	$386.78		1.0026%	$61.98
Secretary		0.6340%	$25.94		0.8039%	$25.94		0.7150%	$25.94		0.4196%	$25.94
Operations		0.1481%	$6.06		0.1878%	$6.06		0.1670%	$6.06		0.0980%	$6.06
FACILITY M & O		7.2835%	$298.00		9.2347%	$298.00		8.2142%	$298.00		4.8203%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.8066%	$26.03						
STAFF DEVELOPMENT		0.6856%	$28.05		0.6675%	$21.54		0.6817%	$24.73		0.7190%	$44.45
MEDIA												
Personnel		1.5149%	$61.98		1.9207%	$61.98		1.7084%	$61.98		1.0026%	$61.98
Materials		0.3185%	$13.03		0.4038%	$13.03		0.3592%	$13.03		0.2108%	$13.03
TOTAL PER FTE COST		100.0000%	$4,091.44		100.0000%	$3,226.97		100.0000%	$3,627.86		100.0000%	$6,182.19

WEIGHTS FOR SALARY & OPERATIONS

FY 2016

FY16 INITIAL

BASE INSTRUCTION SALARY				
(BASE SALARY)		$33,424.00	$33,424.00	$0.00
Retirement	14.27%	$4,769.60		
Health Insurance	0%	$0.00		
Medicare	1.45%	$484.65		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		$38,828.25		
Teacher Aides		$12,942.75		
ADMIN SALARY (10MO.) excl Sick Leave		$38,678.25		
ADMIN SALARY (12MO.) excl Sick Leave		$46,414		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTES
1 Superintendent	$46,414	
1 Secretary @ $14,166 (12MO.)	$16,187	
1 Accountant @ $21,144 (10MO.)	$24,161	
2 Asst. Superintendent	$92,828	0 - 5,000
4 Asst. Superintendent	$185,656	5,001- 99,999
6 Asst. Superintendent	$278,483	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.)	$19,339	$42.98
Secretary @ $14,166 (12MO.)	$16,187	$35.97
TOTAL SALARIES	$35,527	$78.95
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	$38,678	$61.98
Secretary @ $14,166 (12MO.)	$16,187	$25.94
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.)	$77,357	$39.87
Secretary @ $14,166 (12MO.)	$16,187	$16.69
Secretary @ $11,805 (10MO.)	$13,490	$13.91
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)	$38,678	$386.78
Secretary @ $14,166 (12MO.)	$16,187	$25.94
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

Date: 5/19/2015

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2016

FY16 INITIAL

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
TOTAL	78.15	78.15	85.90	85.90	70.42	70.42	70.42	70.42	113.60	328.20
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
TOTAL	57.44	70.42	57.44	248.96	131.35	204.20	422.42	422.42	100.90
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

Fulton County Schools

Where Students Come First

Glossary





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 which are not primarily financial accounting terms 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.

ACCURAL 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***.

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.

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.

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.

BUDGET (continued)

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 also 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 ASSESTS

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.

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.

DISBURSEMENTS

Disbursements are payments for goods and services.

DIVISION

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practices and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE)

Amount paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples include: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting/budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES

Purchase orders or contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)

A program that provides English instruction for students whose first language is one other than English.

EQUIPMENT

Those moveable items used for school operation that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FAIR MARKET VALUE

According to Georgia Code, Fair Market Value is the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting purposes.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and their results of its operations. For Fulton County School System, this period is July 1 through June 30.

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FORECAST BUDGET

A projection made for the development of next fiscal year’s budget and any subsequent years. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

FRINGE BENEFITS

Total employers share of F.I.C.A. Taxes, hospitalization, dental, disability, worker’s compensation, unemployment, and retirement contributions made on behalf of employees.

See also EMPLOYEE BENEFITS.

FULL-TIME EQUIVALENCY – EMPLOYEE (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

FULL-TIME EQUIVALENCY – STATE FUNDING (FTE)

Local school systems in Georgia must report enrollment at least twice during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State board (generally one which does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses which require completive participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses which have no outline of course objectives available
8. Other courses designated by the State board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at three different times during the year are used in the funding formula.

See also ***QUALITY BASIC EDUCATION***.

FUNCTION

Function is an accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectivities, and to facilitate management control.

FUND BALANCE

Fund Balance refers to the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over it 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" F.T.E. (F.T.E.: 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
10. Middle School Program	20. Languages (ESOL)

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 refers 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

Is the Fulton County Tax Assessor's summary of the projected taxable value of all commercial, industrial, and residential property in the school district.

TEACHER ALLOTMENT

The teachers are allotted to each school on the basis of active enrollment. The formula used for allocations meet the provisions of the State Board of Education and accrediting standards.

TEACHER RETIREMENT SYSTEM (TRS)

The Georgia Teacher Retirement System is a cost-sharing multiple-employer public employee retirement system. The participation of all teachers and certain other designated employees is mandated by statute. The TRS is funded through a combination of employee, employer, and State contributions.

TRAINING AND EXPERIENCE

In FCS, this is a measure representing the combination levels of training, experience, and responsibility held by an employee. This measure is used to augment the base state funding levels.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishings of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for the use of privately owned vehicles, and other expenditures necessitated by travel.

UNRESERVED

When a fund is unreserved, the funds have not been designated for a specific use.

UNWEIGHTED FULL TIME EQUIVALENT (UWFTE)

The result of FTE counts without applying State-assigned program weights for State-funded programs.

VOCATIONAL PROGRAM

A program offered for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

VOUCHER

A voucher is a document which authorizes the payment of money and usually indicates the accounts to be charged.

WEIGHTED FULL-TIME EQUIVALENT (WFTE)

The result of FTE counts times the State-assigned program weight for each of the nineteen (19) QBE programs.

Fulton County Schools
Where Students Come First

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www.fultonschools.org

1st students