Fulton County Schools
Where Students Come First

FY2017 Budget

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

1st students

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

FULTON COUNTY BOARD OF EDUCATION

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

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

MERITORIOUS BUDGET AWARD

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Fulton County School System

Georgia

For the Fiscal Year Beginning

July 1, 2015

Executive Director

Table of Contents

Introductory Section 7

Executive Summary Table of Contents 8

Executive Summary 9

Organizational Section 63

District Overview 64

Organizational Charts 66
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
Georgia Milestones Results 87
The College and Career Ready Performance Index 92
Population Demographics 100
Free and Reduce Price Meal Eligibility 102

District Vision, Mission, and Goals 104

Mission Statement 105
Fulton County Schools as a Charter System 106
Strategic Initiatives 108
Strategic Plan Balanced Scorecard 113

District Policies 122

Budget Process 123
District Policies and Procedures 126
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

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 268

School Nutrition 281

School Nutrition Revenue vs. Expenses 282
School Nutrition Summary 283

Informational Section 284

Enrollment & Staffing Summary 285

Enrollment and Staffing Projections Methodology 286
Five Year Enrollment Summary 287

Table of Contents

Additional Department Data 293

Division Summary 294
Department New Position Requests 305
List of Onetime Expenditures 306

Staffing Allocations and Formulas 307

School Allotment Guidelines 308
Staffing Summary by Fund 312
Five Year Staffing Summary 315

Statistics & Details 324

Property Values & Taxes 325
Five Year General Fund Summary 327
Five Year Special Revenue Fund Summary 328
Debt Service Overview 329
SPLOST Capital Revenue Budget by Year 335
Visual Data Analyses 336
Current FY Final Budgets 340
Student Enrollment Forecast by Grade Level 341

Salary Schedules 342

Talent Executive Summary 343
Work Day Calendars 344
Non-Teaching Salary Schedule 358
Teacher Salary Schedule 366
School Nutrition Salary Schedule 371
Pre-K Employee Salary Schedule 373
Substitute Employee Salary Schedule 375
Supplemental Duty Salary Schedule 377
Additional Pay Schedule 382
Comparative Salary Data 386

State of Georgia Department of Education QBE Allotment Sheets 393

QBE Earnings Sheet 394
Salary and Operation Details 395
Weights for FTE Funding 399
Direct Instructional Operational Costs 404

Glossary 405

Fulton County Schools

Where Students Come First

INTRODUCTORY SECTION

FY2017





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
Final 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 43
School Staffing Charts 45
Five Year Staffing Summary - Departments 49
Student Enrollment Forecast 52
Five Year Financial Forecast 53
Visual Data Analyses 57
Debt Management 61
Closing Remarks 62

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 19th, 2016, the Superintendent will propose a $952 million General Fund budget for the 2016-2017 school year. This is a decrease of -.11% over the 2015-2016 school year.

Fulton County School System is anticipating a 1.59% increase in local property tax revenue in FY2017. This is an increase of $48.7 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 moderate student growth.

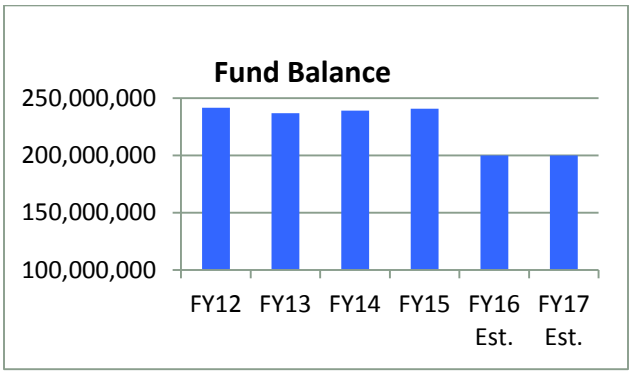
The following assumptions are included in the proposed General Fund Budget for the Fiscal Year ending in 2017 (FY17); increases to health insurance for classified employees, maintaining the instructional reserve at $3.7M, paid step increases, raises for all employees, and no increase to the millage rate. Some revenue assumptions include a conservative estimate of a 1.5% increase in tax revenue and a 5.5% increase in Quality Basic Education (QBE) funds which includes a 36% decrease in austerity reductions. The FY17 budget is a balanced budget allowing the district to keep its reserves intact.

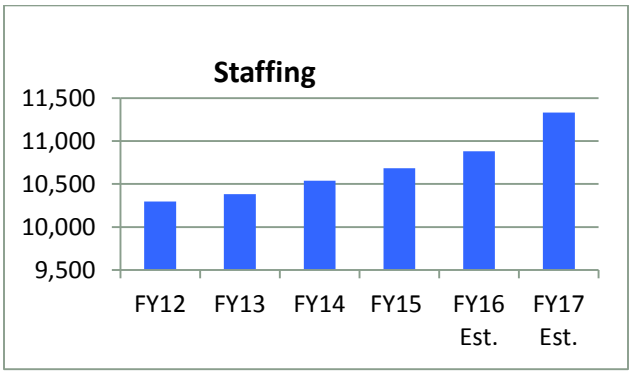
We are projecting a remaining fund balance of $200,018,773 at the conclusion of FY16. Since the proposed budget will not use fund balance, a remaining fund balance of $200,018,773 is expected at the conclusion of FY17. The ending fund balance in FY16 is projected to be 21% of the expenditure budget.

The last millage rate increase occurred in FY11, Fulton County Schools still has the lowest total millage rate of any of the comparable sized school districts in Georgia. We are currently recommending no change to the millage rate for FY17.

Fiscal Year	Fund Balance	Expenditures	% of Exp
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	$240,783,036	$ 915,873,511	19%
FY16	$200,018,773	$953,200,410	21%
FY17	$200,018,773	$952,134,657	21%

FY16 Millage Rates	
District	**Millage Rate**
Fulton	18.502
Gwinnett	21.850
DeKalb	23.980
Cobb	18.900
Atlanta	21.694





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 21% of total general fund expenditures for FY17. The FY17 budget is a balanced budget allowing the district to keep its reserves intact.

The State of Georgia is experiencing improved revenues over prior years, and we forecast our local revenue will follow this improvement trend through FY17. We always work to ensure Fulton County Schools can continue to provide academic excellence with the resources available to the district.

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 11,320 General Fund budgeted positions. Salary and benefits makes up 81.32% of the budget proposal, which is consistent with most school districts.

A continued priority for FY17 is improving teacher retention and compensation because our teachers are the lifeblood of our district and have the most direct connection to student achievement. Creating a five-year trend of increasing employee pay, the Superintendent's proposed budget includes raises and "step" increases, which is how school systems define an employee's years of experience and compensate them accordingly. We are focusing on how to improve teacher retention, particularly among teachers who are midway in their career. Research indicates that it's during this time – 6 to 20 years of service – where teachers have the most impact on students. Including their step, more than half of our teachers could see an 8-10% increase in pay next year.

In addition, the proposed budget includes a 3% raise plus a step increase for eligible non-teaching employees. It also proposes increasing work days for certain employee groups and increasing supplements.

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.

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.

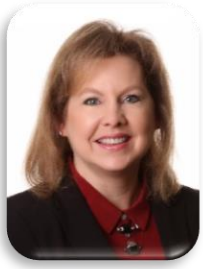
· Fulton County will engage parents as key partners in the educational process.

· 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



Katha Stuart
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



Kenneth Zeff
Interim 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

Interim Superintendent..... Kenneth Zeff
Executive Director of Communications ..... Samantha Evans
Director of Internal Audit ..... James Yerich

Academics Division

Deputy Superintendent of Academics ..... Rob Anderson
Director of Assessment ..... Connie Maggert

Area Superintendents

Gonzalo La Cava * Donald Fennoy * Margaret Pupillo * Clifford Jones

Area Executive Directors

Kirk Shrum *Carlene Millen *Eric Hollinhead * Angela Parham

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

Director of JROTC ..... Travis Heard
Coordinator of Advanced Studies ..... Sherry Wiedman
April Hardy
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 ..... Patricia Gilland
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 ..... Sam Ham
Director of Transportation Operations ..... Vickie Cross
Director of Operations..... Tiffany C. Martin
Executive Director of Safety/Security ..... Shannon Flounnory
Chief of Police ..... Melvin G. Dean

Program Management

Program Director	John Dougherty
Design Manager	Gene Burnett
Controls Manager	Johnnie 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	Dan W Jones
Deputy Chief Financial Officer	Marvin Dereef
Executive Director of Accounting	Monique Bonner
Director of Budget Services	Carmen Freemire
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
Acting Chief Strategy and Innovation Officer	Clifford Jones
Executive Director of Accountability	Tim Duncan
Director of Program Evaluation	Mahnaz Charania
Director of School Flexibility/Governance	Tiffany Taylor
Coordinator of Project Management	Sherri Davis
Director of Data Utilization	Debbie Jaffe
Coordinator of Charter Schools	Melissa Ginsberg
Coordinator of Grants	Kelly Hopkins
	Ashley Garrison

2015-16 **Facts-at-a-Glance**



BOARD OF EDUCATION

Linda McCain, *President*
Linda Bryant, *Vice President*
Julia Bernath • Gail Dean • Catherine Maddox
Katie Reeves • Katha Stuart
Kenneth Zeff, *Interim 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

57	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)
8	Start-Up Charter Schools
101	**Total**

System-wide Enrollment	2015-16 System-wide Free/Reduced Meals
95,714	44.64% eligible

2014-15 Racial Composition (rounded)

Black or African American	White	Hispanic	Asian	Multi-racial
43%	29%	15%	10%	3%

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)

	2012	2013	2014
Analytic Geometry			50%
CCGPS Coordinate Algebra		47%	52%
9th Grade Literature & Composition	89%	89%	91%
American Literature & Composition	92%	94%	95%
Biology	79%	79%	78%
Physical Science	74%	81%	81%
U.S. History	79%	80%	79%
Economics	84%	85%	85%

FY16 General Fund Budget

$920,813,893

FY16 Cost Per Student

$9,549.34 (estimated)

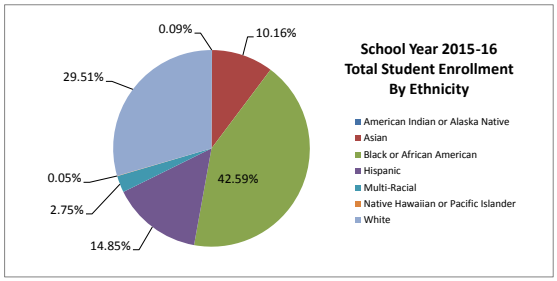
FY16 Tax Levy

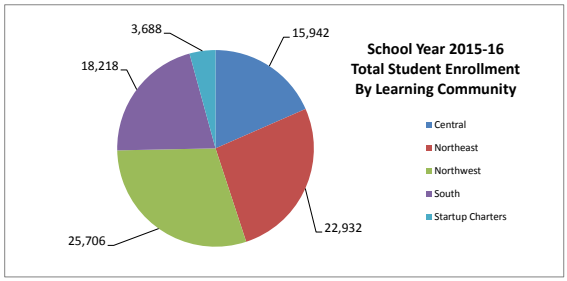
Maintenance & Operations	18.502
Debt Service	0.000
Total	**18.502**

Fulton County Schools
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470-254-3600 • www.fultonschools.org

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

Ethnological Comparison of Total Students





Fulton County Schools
Total Student Enrollment by Learning Community
School Year 2015-16, 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	13	0.08%	22	0.10%	24	0.09%	20	0.11%	4	0.11%	88	0.09%
Asian	472	2.96%	5,826	25.41%	3,141	12.22%	51	0.28%	125	3.39%	9,638	10.16%
Black or African American	6,913	43.36%	3,193	13.92%	3,271	12.72%	16,305	89.50%	2,852	77.33%	40,413	42.59%
Hispanic	5,218	32.73%	3,009	13.12%	3,866	15.04%	1,331	7.31%	290	7.86%	14,088	14.85%
Multi-Racial	402	2.52%	903	3.94%	857	3.33%	283	1.55%	79	2.14%	2,605	2.75%
Native Hawaiian or Pacific Islander	7	0.04%	18	0.08%	14	0.05%	5	0.03%	3	0.08%	48	0.05%
White	2,917	18.30%	9,961	43.44%	14,533	56.54%	223	1.22%	335	9.08%	27,998	29.51%
Total	15,942	100.00%	22,932	100.00%	25,706	100.00%	18,218	100.00%	3,688	100.00%	94,878	100.00%

Fulton County Schools
ESOL Enrollment by Learning Community
School Year 2015-16, 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	3	0.15%	1	0.09%	0	0.00%	0	0.00%	0	0.00%	4	0.08%
Asian	68	3.34%	367	32.89%	223	16.57%	9	2.97%	14	11.97%	687	13.61%
Black or African American	45	2.21%	34	3.05%	23	1.71%	33	10.89%	16	13.68%	178	3.53%
Hispanic	1,848	90.68%	548	49.10%	973	72.29%	255	84.16%	62	52.99%	3,780	74.87%
Multi-Racial	3	0.15%	5	0.45%	2	0.15%	0	0.00%	0	0.00%	10	0.20%
Native Hawaiian or Pacific Islander	1	0.05%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	0.04%
White	70	3.43%	161	14.43%	125	9.29%	6	1.98%	25	21.37%	388	7.68%
Total	2,038	100.00%	1,116	100.00%	1,346	100.00%	303	100.00%	117	100.00%	5,049	100.00%

Fulton County Schools
Special Education Enrollment by Learning Community
School Year 2015-16, 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	0.12%	4	0.20%	0	0.00%	5	0.25%	0	0.00%	12	0.12%
Asian	21	1.27%	168	8.39%	160	5.97%	2	0.10%	0	0.00%	352	3.64%
Black or African American	780	47.19%	421	21.02%	525	19.60%	1,804	89.98%	206	80.16%	4,752	49.12%
Hispanic	587	35.51%	400	19.97%	529	19.75%	105	5.24%	22	8.56%	1,682	17.39%
Multi-Racial	18	1.09%	98	4.89%	89	3.32%	35	1.75%	8	3.11%	258	2.67%
Native Hawaiian or Pacific Islander	1	0.06%	2	0.10%	0	0.00%	0	0.00%	0	0.00%	3	0.03%
White	244	14.76%	910	45.43%	1,376	51.36%	54	2.69%	21	8.17%	2,615	27.03%
Total	1,653	100.00%	2,003	100.00%	2,679	100.00%	2,005	100.00%	257	100.00%	9,674	100.00%

Georgia Milestone Assessment System (Georgia Milestone)

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

Understanding the Scores

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

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

Fulton County Schools
GA Milestones - End of Grade Assessment
Spring 2015 Selected Results

		English / LA	Mathematics	Science	Social Studies
Grade	Level	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)
3rd	FCS	47%	48%	41%	37%
	State	37%	38%	34%	30%
5th	FCS	49%	47%	41%	35%
	State	39%	38%	36%	29%
8th	FCS	48%	44%	38%	36%
	State	39%	37%	32%	33%

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

Below are the assessment results for selected High School courses for Fulton County Schools and the State of Georgia.

Fulton County Schools
GA Milestones - End of Course Assessment
Spring 2015 Selected Results

	Ninth Grade Literature & Composition	Coordinate Algebra	Biology	U.S. History	Economics
Level	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)	% Proficient (Levels 3&4)
FCS	44%	41%	43%	44%	42%
State	39%	34%	38%	40%	37%

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 2015 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	62%	*-3%*	58%	*-5%*	68%	*-1%*	68%	*-1%*	69%	*-1%*
	Nation	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*
5th	FCS	60%	*-2%*	63%	*-3%*	65%	*-3%*	69%	*0%*	69%	*0%*
	Nation	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*
8th	FCS	57%	*-2%*	59%	*-2%*	60%	*-2%*	67%	*2%*	60%	*0%*
	Nation	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*	50%	*0%*

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
2015 Results

Level	Exams Given	Exams Passed	% Passed	% Change
Fulton	18,403	12,220	66.40%	4.71%
Georgia	162,161	91,543	56.50%	4.90%
Global	4,492,649	2,603,573	58.00%	7.19%

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
2015 Results

	Reading		Math		English		Science		Composite	
Level	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change
FCS	23.2	*0.4*	22.6	*0.1*	22.6	*0.4*	22.6	*0.4*	22.9	*0.3*
State	21.6	*0.2*	20.5	*0.0*	20.6	*0.3*	20.9	*0.2*	21.0	*0.2*
National	21.4	*0.1*	20.8	*-0.1*	20.4	*0.1*	20.9	*0.1*	21.0	*0.0*

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
2015 Results

	Critical Reading		Math		Writing		Critical Reading and Math		Critical Reading, Math, Writing	
Level	Mean	Point Change	Mean	Point Change	Mean	Point Change	Total	Point Change	Total	Point Change
FCS	518	*-2*	525	*-5*	515	*-2*	1043	*-7*	1558	*-9*
State	490	*2*	485	*0*	475	*3*	975	*2*	1450	*5*
National	495	*-2*	511	*-2*	484	*-3*	1006	*-4*	1490	*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.

*The district budgets for governmental funds, which include the General Fund, Special Revenue Fund, and Debt Service Fund, are based on the modified accrual basis of accounting. The budgets for all other fiduciary funds are on an accrual basis. For a more detailed explanation of the Basis of Accounting, see page 150 in the District Policies and Procedures section.

- 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 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's overall mission. Although intensive and requiring exceptional expertise from staff, this "bottom-up" approach is one of the elements that sets FCS apart from most other school districts in Georgia. Compared to most schools in Georgia, our principals have more flexibility over how they allocate and spend their dollars (in compliance with federal and state rules) to ensure positive impacts on student achievement (high accountability 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 must also provide opportunities for their staff and team leaders to determine needs and requirements for the upcoming budget year. The goal is to make the budget process fully open and 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.

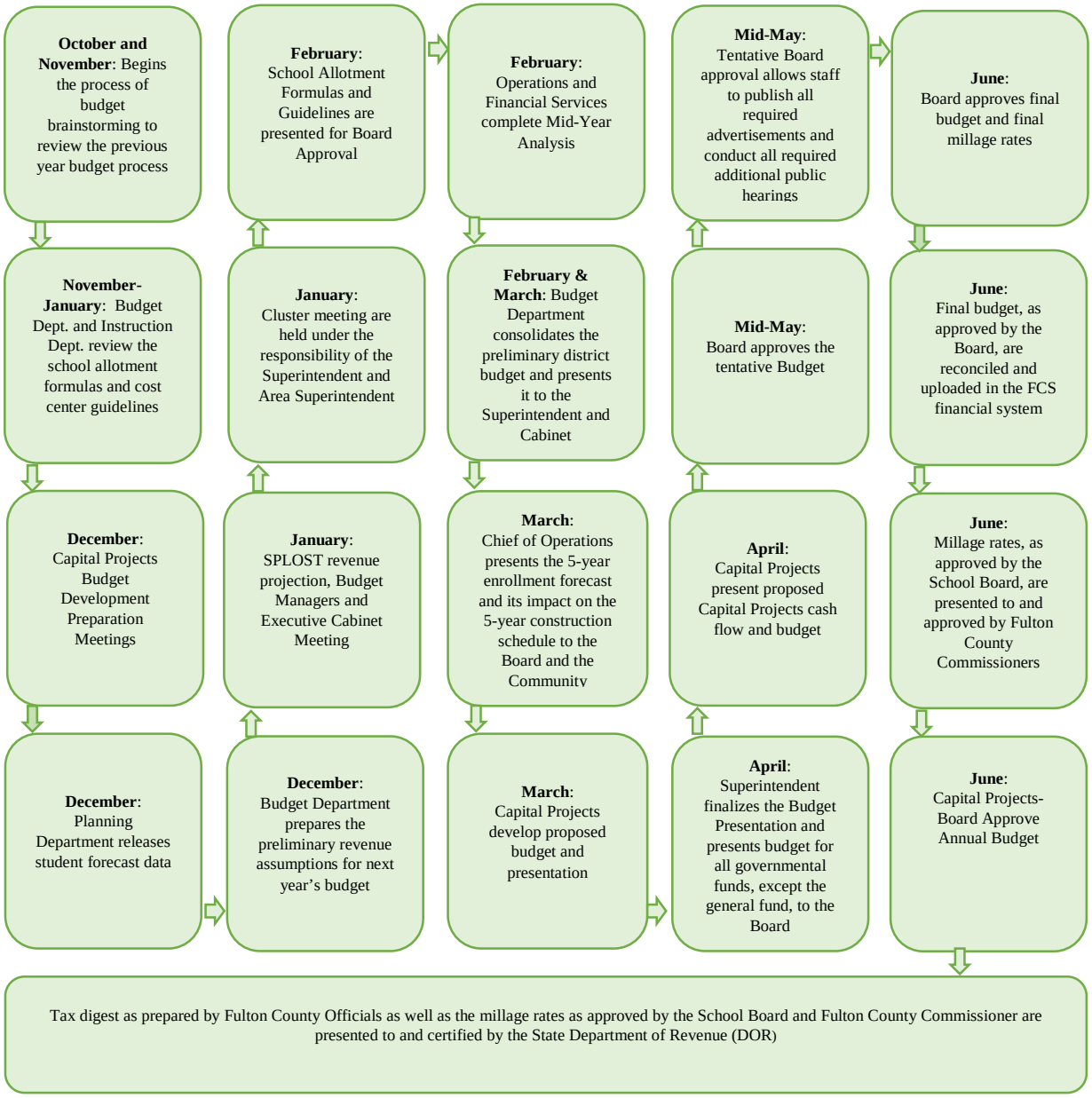
- During the budget development process, regular budget updates and feedback are provided through several channels including, but not limited to: Board community meetings, Superintendent's Advisory Committee, budget focus groups, Administrative Staff meetings, Cabinet budget sessions, school budget reviews,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

FY2017 BUDGET CALENDAR

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2016-2017. The public is welcome at all meetings.

Activity	Responsibility		Date	
FY2017 budget calendar presented to the Board for first reading	Superintendent	Tuesday	October 13, 2015 North Learning Center	
FY2017 budget calendar presented to the Board for action	Superintendent/Board	Thursday	October 22, 2015 Asa G. Hilliard Elementary School	
Board Retreat	*Superintendent/Board*	*Tuesday*	*October 27, 2015* *Nelson Mullins*	*10:00 a.m. - 3:00 p.m.*
Draft FY2017 school allotment formulas and guidelines presented to the Board	Superintendent	Tuesday	January 12, 2016 North Learning Center	2:00 - 3:00 p.m.
FY2017 school allotment formulas and guidelines presented to the Board for action	Superintendent	Thursday	January 21, 2016 Asa G. Hilliard Elementary School	2.00 - 3:00 p.m.
FY2016 mid-year adjustments	Chief Financial Officer	Thursday	January 21, 2016 Asa G. Hilliard Elementary School	3:30 - 4:30 p.m.
Superintendent and Board discuss budget priority list and strategic initiatives at Board retreat	*Superintendent/Board*	*Tuesday*	*February 23, 2016* *North Learning Center*	*10:00 a.m. - 3:00 p.m.*
Board seeks community input on budget priorities	Board		March	
FY2017 Forecasted revenue projections	Chief Financial Officer	Tuesday	March 8, 2016 North Learning Center	2:00 - 3:00 p.m.
Enrollment forecasting presentation	Deputy Superintendent of Operations	Tuesday	March 8, 2016 North Learning Center	3:00 - 4:00 p.m.
Budget Markup #1 - FY2017 Budget presentation of Debt Service, Pension, School Nutrition Program, Grants and Special Revenue Funds	Chief Financial Officer	Thursday	March 17, 2016 Asa G. Hilliard Elementary School	6:00 p.m.
Individual budget briefings with Board	Superintendent		March 21 - April 1, 2016	
Spring Break			April 4 - 8, 2016	
Budget Markup #2 - FY2017 Presentation of Superintendent's comprehensive General Fund budget and Capital Improvement Program	Chief Financial Officer Deputy Superintendent of Operations	Thursday	April 14, 2016 North Learning Center	4:00 - 6:00 p.m.
Salary Hearing #1 (If necessary)	Talent	Thursday	April 21, 2016 Asa G. Hilliard Elementary School	5:30 - 6:00 p.m.
Public Budget Hearing #1	Superintendent/Board	Thursday	April 21, 2016 Asa G. Hilliard Elementary School	TBD
Board Retreat	*Superintendent/Board*	*Thursday*	*April 28, 2016* *Nelson Mullins*	*10:00 a.m. - 3:00 p.m.*
Salary Hearing #2 (If necessary)	Talent	Tuesday	May 10, 2016 North Learning Center	5:30 - 6:00 p.m.
Public Budget Hearing #2	Superintendent/Board	Tuesday	May 10, 2016 North Learning Center	TBD
Board adopts tentative budgets and tentative millage rates	Board of Education	Thursday	May 19, 2016 Asa G. Hilliard Elementary School	6:30 p.m.
Public Hearings #1 & #2 on Millage Rates (if necessary)	Superintendent/Board	Tuesday	June 7, 2016 North Learning Center	11:30 a.m. and 6:30 p.m.
Board adopts final budgets	Board of Education	Tuesday	June 7, 2016 North Learning Center	7:00 p.m.
Public Hearing #3 on Millage Rates (if necessary)	Superintendent/Board	Thursday	June 16, 2016 Asa G. Hilliard Elementary School	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	Thursday	June 16, 2016 Asa G. Hilliard Elementary School	7:00 p.m.
Deadline for millage rates to be delivered to Fulton County Commissioners	Budget	Thursday	June 16, 2016	

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 FY2017 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	***$952,134,657***
Budgeted Appropriations	***$952,134,657***

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	***$16,440,903***
Budgeted Appropriations	***$16,436,834***

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	***$48,662,890***
Budgeted Appropriations	***$48,662,890***

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	***$203,549,842***
Budgeted Appropriations	***$252,489,588***

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: ***$41,448,538***

Budgeted Appropriations: ***$42,078,921***

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: ***$51,208,000***

Budgeted Appropriations: ***$33,231,270***

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: ***$16,459,736***

Budgeted Appropriations: ***$16,459,736***

Fulton County Board of Education
Fiscal Year 2016-17 Budgets
These proposed budgets were adopted in final form by the Board on June 7, 2016

	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, 2016	**$ 200,018,773**	**$ 14,281,672**	**$ 4,372,369**	**$ 513,382**	**$ 101,233,738**	**$ 368,305,745**	**$ -**	**$ 688,725,679**
Revenues:								
Local Revenues	580,403,766	-	-	-	173,547,551	-	-	753,951,317
State Revenues	357,842,706	814,147	-	6,878,654	28,265,336	-	-	393,800,843
Federal Revenues	685,000	29,105,421	-	41,753,869	1,685,534	-	-	73,229,824
Other Local Revenues	13,203,184	11,528,970	6,547	30,367	51,421	51,208,000	16,459,736	92,488,225
Transfers	-	-	16,434,356	-	-	-	-	16,434,356
Total Revenues	**952,134,657**	**41,448,538**	**16,440,903**	**48,662,890**	**203,549,842**	**51,208,000**	**16,459,736**	**1,329,904,566**
Total Available Resources	**$1,152,153,430**	**$55,730,210**	**$20,813,272**	**$49,176,272**	**$304,783,580**	**$419,513,745**	**$16,459,736**	**$2,018,630,245**
Appropriations:								
Instruction	642,134,880	-	-	29,392,027	-	-	16,459,736	687,986,643
Pupil Services	36,055,377	-	-	2,225,153	-	-	-	38,280,530
Improvement of Instructional Services	24,564,734	-	-	12,975,334	-	-	-	37,540,069
Educational Media Services	13,944,840	-	-	500	-	-	-	13,945,340
Federal Administration	-	-	-	1,257,722	-	-	-	1,257,722
General Administration	2,341,589	-	-	849,948	-	-	-	3,191,537
School Administration	51,371,890	-	-	-	-	-	-	51,371,890
Support Services - Business	13,632,238	-	-	-	-	33,231,270	-	46,863,508
Maintenance and Operation	84,995,374	-	-	-	-	-	-	84,995,374
Student Transportation	51,595,813	-	-	77,008	-	-	-	51,672,821
Support Services - Central	30,537,287	-	-	99,677	-	-	-	30,636,964
Other Support Services	40,035	-	-	1,785,520	-	-	-	1,825,555
School Nutrition Program	-	42,078,921	-	-	-	-	-	42,078,921
Construction & Capital Expenditures	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	252,489,588	-	-	252,489,588
Other Outlays	920,600	-	-	-	-	-	-	920,600
Debt Service	-	-	16,436,834	-	-	-	-	16,436,834
Total Appropriations	**952,134,657**	**42,078,921**	**16,436,834**	**48,662,890**	**252,489,588**	**33,231,270**	**16,459,736**	**1,361,493,895**
Estimated Ending Fund Balance, June 30, 2017	**200,018,773**	**13,651,289**	**4,376,438**	**513,383**	**52,293,992**	**386,282,475**	**-**	**657,136,350**
Total Appropriations & Ending Fund Balance	**$1,152,153,430**	**$55,730,210**	**$20,813,272**	**$49,176,273**	**$304,783,580**	**$419,513,745**	**$16,459,736**	**$2,018,630,245**

The fiscal year 2016-2017 budgets published herein are final. These budgets were adopted by the Fulton County Board of Education at a meeting held at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350 on June 7, 2016, at 7:00 p.m. A copy of the final budget is available for review at the Fulton County public library, the Administrative Center, and the internet at address: www.fultonschools.org.

Linda McCain, Board President

Kenneth Zeff, Interim Superintendent

FY2017 General Fund Budget Summary

Revenue				
Source	**FY17**	**Per Pupil**		
State Revenue	$ 357,842,706	$ 3,699.05	37.58%	
Local Revenue	$ 593,606,950	$ 6,136.17	62.34%	
Federal Revenue	$ 685,000	$ 7.08	0.07%	
Total Revenue	$ 952,134,657	$ 9,842.30		

Appropriations			
Function	**FY17**	**Per Pupil**	
Instruction	$ 642,134,880	$ 6,637.81	67.44%
Pupil Services	$ 36,055,377	$ 372.71	3.79%
Improvement Of Instruction	$ 24,564,734	$ 253.93	2.58%
Educational Media Services	$ 13,944,840	$ 144.15	1.46%
Federal Grant Administration	$ -	$ -	0.00%
General Administration	$ 2,341,589	$ 24.21	0.25%
School Administration	$ 51,371,890	$ 531.04	5.40%
Support Services-Business	$ 13,632,238	$ 140.92	1.43%
Maintenance And Operating	$ 84,995,374	$ 878.61	8.93%
Student Transport Services	$ 51,595,813	$ 533.35	5.42%
Support Services-Central	$ 30,537,287	$ 315.67	3.21%
Other Support Services	$ 40,035	$ 0.41	0.00%
Facilities Acquisition and Construction	$ -	$ -	0.00%
Other Outlays	$ 920,600	$ 9.52	0.10%
Total Expenditures	$ 952,134,657	$ 9,842.30	

Fund Balance		% of Appropriations
Beginning Fund Balance	$ 200,018,773	
Net Change in Fund Balance	$ (0)	
Ending Fund Balance	$ 200,018,773	21%



From where do the FY17 General Fund Revenues originate?

The district is estimated to receive $952,134,657 in revenue for the general fund during FY17, an increase of 4.36% from the current fiscal year. The general fund is the district's operating fund and accounts for 62% of the district's total revenues.

Resources from Operating Funds	FY16 Projected Revenue	FY16 Revenue Per Pupil	FY17 Projected Revenue	FY17 Revenue Per Pupil	% Change
Local	565,298,002	5,915.70	593,456,950	6,145.61	4.98%
State of Georgia	346,240,667	3,623.32	357,842,706	3,705.68	3.35%
Federal	685,000	7.17	685,000	7.09	0%
Other	150,000	1.57	150,000	1.55	0%
Total Available Resources	**912,373,669**	**9,547.75**	**952,134,657**	**9,859.94**	**4.36%**

Local Sources

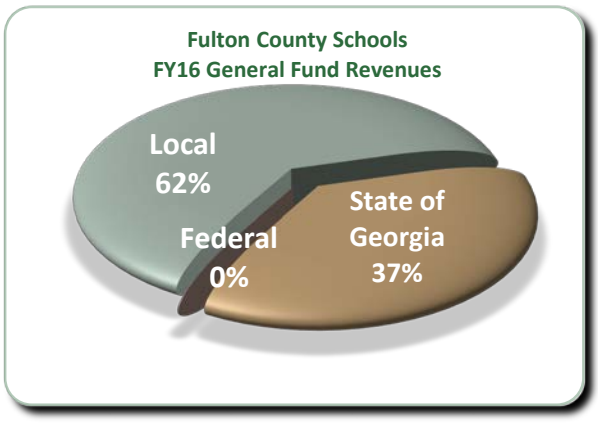
Local sources of revenue are the most significant for the district. Property taxes account for the majority of local revenue. They generate an estimated 62% of all sources of revenue and will increase by 4.98% from FY16. This is prior to any decision being made on the millage rate. Current real and personal property is projected to increase by 1.5%. 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 FY17 will represent about 37.6% 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 3.35% over the current year. Our state projections are currently based on Governor Nathan Deal's FY17 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 accounts for an approximate $5.9 million increase in state revenue for FY17.

Another element that increased our QBE allotment is attributed to a reduction in austerity of $7.3 million. Fulton County Schools' Local Five Mill Share is expected to decrease by $2.2 million. Local Five Mill Share negatively impacts QBE earnings, but the amount of this offset for FY17 is lower than in prior fiscal years.



Federal Sources

Revenues received from federal sources represent less than 1% of total general fund revenues. Federal sources are expected to stay flat in FY17.

Fulton County Public Schools
FY2016 - 2017 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

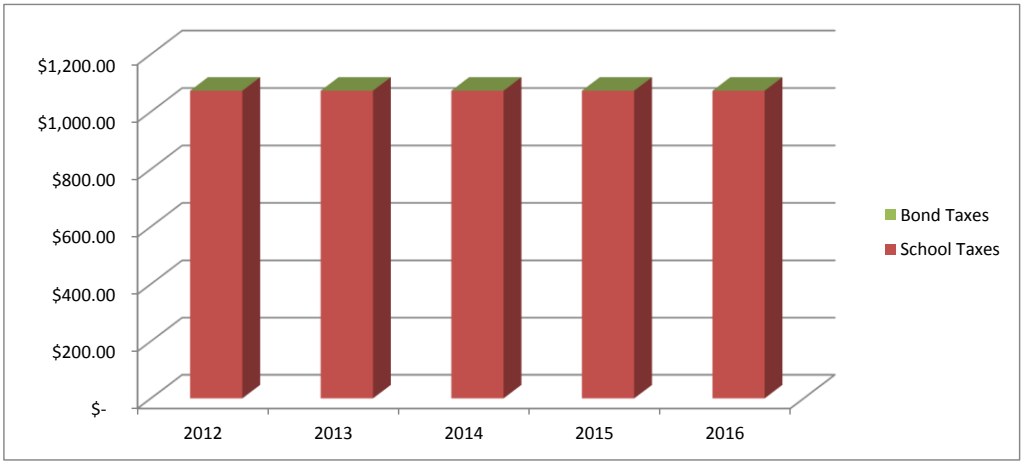
	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**0**		**0**
Dollar Impact**	**$ -**	$ -	**$ -**

* 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	2012	2013	2014	2015	2016
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**

	2012	2013	2014	2015	2016
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

FY2017 Budget for General Fund

Revenues

- Consolidated School (Maintenance and Operations) Tax digest (net of exemptions) will be $30,145,067,671 a change of approximately 1.57% for calendar year 2016 (fiscal year 2017). This is inclusive of the Homestead exemptions. The M&O millage rate for tax year 2016 is 18.502.
- School Bond Tax digest (net of exemptions) will be $31,968,148,130 an increase of approximately 1.48% (net of exemptions) for calendar year 2016 (fiscal year 2017). The bond millage rate for tax year 2016 is 0.000
- Combined millage will be 18.502 (see table below):

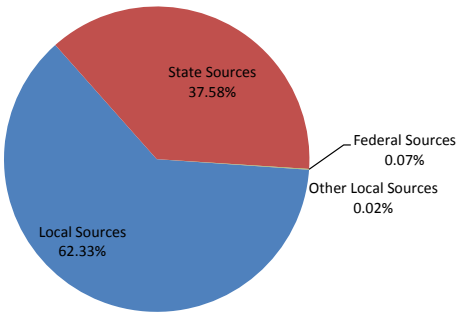
Category	2010	2011	2012	2013	2014	2015	2016
Maintenance & Operations	18.502	18.502	18.502	18.502	18.502	18.502	18.502
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Millage Levied	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**	**18.502**

- 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 FY2017.
- State funding (QBE) amended formula adjustment also known as austerity will be -$7.3 million.
- State funding for categorical grants increased by approximately $172,000 or 1.58%.
- Expect interest rates to continue to be low for FY2017.
- Use of General Fund Balance $0.
- Estimated QBE increase of $19.5 million or 5.52%.

General Fund Revenue

		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY16 to FY17
Local Sources							
1110	Ad Valorem Taxes	484,963,695	464,445,691	482,087,702	508,717,640	532,507,192	4.68%
1190	Other Taxes	2,440,054	2,814,394	4,542,635	2,943,115	2,943,115	0.00%
1191	Local Sources	15,000,361	42,856,690	40,383,619	41,061,455	44,953,459	9.48%
1310	Tuition From Individuals	512,840	617,931	514,331	501,555	640,733	27.75%
1350	Summer School Tuition	175,315	135,126	6,094	-	-	0.00%
1500	Investment Income	624,597	388,221	383,283	169,344	309,344	82.67%
1910	Rental Of Property	950,633	1,041,366	1,025,474	1,752,440	1,752,440	0.00%
1932	Sale Of Buildings, Machinery and Equipment	8,194	2,336	1,643	3,243	3,243	0.00%
1933	Sale of Buses	369,882	214,324	113,799	129,390	129,390	0.00%
1970	Operating Revenues	543,211	521,409	574,447	561,068	561,068	0.00%
1990	Federal Indirect Cost Reimbursement	2,377,912	2,122,888	1,913,677	3,672,324	3,672,324	0.00%
1995	Other Local Revenues	5,480,111	5,379,400	6,467,309	5,584,688	5,782,902	3.55%
1996	Miscellaneous	149,632	219,149	270,577	201,740	201,740	0.00%
TOTAL LOCAL SOURCES		**513,596,438**	**520,758,924**	**538,284,589**	**565,298,002**	**593,456,950**	**4.98%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	437,981,032	449,409,292	455,768,098	456,097,166	458,682,212	0.57%
3122	QBE Allotment (Operating Costs)	39,400,191	42,273,668	42,207,545	42,889,136	43,101,791	0.50%
3124	QBE Contra Account - Austerity Reduction	(48,941,215)	(46,626,717)	(30,963,478)	(20,302,836)	(7,300,830)	-64.04%
3125	Total State Categorical Grants	6,261,769	6,534,210	6,553,236	6,729,084	6,500,864	-3.39%
3140	QBE Contra Account (Debit)- 5 Mill Share	(144,722,554)	(148,699,068)	(151,360,686)	(149,269,478)	(147,089,872)	-1.46%
3800	Other Grants From Georgia Department Of Education	4,226,458	5,095,732	4,909,059	9,862,595	3,713,541	-62.35%
3912	On Behalf Payments - Teachers Retirement	67,342	33,958	70,100	-	-	0.00%
3955	ACE Medicaid Recovery	316,023	401,721	816,023	235,000	235,000	0.00%
TOTAL STATE SOURCES		**294,589,046**	**308,422,796**	**327,999,897**	**346,240,667**	**357,842,706**	**3.35%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	681,079	675,228	710,652	685,000	685,000	0.00%
4521	Other Federal Grants Through The Georgia Department Of Education - ARRA	32,960	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**714,039**	**675,228**	**710,652**	**685,000**	**685,000**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	43,288	-	-	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	222,417	381,548	273,080	150,000	150,000	0.00%
TOTAL OTHER FINANCING SOURCES		**265,705**	**381,548**	**273,080**	**150,000**	**150,000**	**0.00%**
GRAND TOTAL		**809,165,228**	**830,238,496**	**867,268,217**	**912,373,669**	**952,134,657**	**4.36%**

PER PUPIL	FY2013 10-Day	FY2014 10-Day	FY2015 F10-Day	FY2016 10-Day	FY2017 Forecasted	% Change FY16 to FY17
Enrollment	**93,611**	**94,720**	**95,065**	**95,559**	**96,739**	**1.23%**
Local Sources	$5,486.50	$5,497.88	$5,662.28	$5,915.70	$6,134.62	3.70%
State Sources	$3,146.95	$3,256.15	$3,450.27	$3,623.32	$3,699.05	2.09%
Federal Sources	$7.63	$7.13	$7.48	$7.17	$7.08	-1.22%
Other Local Sources	$2.84	$4.03	$2.87	$1.57	$1.55	-1.22%
TOTAL BUDGET	**$8,643.91**	**$8,765.19**	**$9,122.90**	**$9,547.75**	**$9,842.30**	**3.09%**



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

Consolidated School (M&O) Digest

	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	CY2016 FY2017 (est)	Change
Real and Personal	$ 27,506,817,014	$ 27,334,292,726	$ 27,966,096,990	$ 30,513,963,811	$ 30,971,673,268	$ 457,709,457
Motor Vehicles	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 995,656,658	$ 14,714,138
Mobile Homes	$ 619,712	$ 546,338	$ 505,288	$ 502,806	$ 510,348	$ 7,542
Timber	$ -		$ 32,400	$ 149,517	$ 151,760	$ 2,243
Heavy Duty Equipment	$ 4,136	$ 1,650	$ 126,780	$ 153,789	$ 156,096	$ 2,307
Gross Digest	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 31,968,148,130	$ 472,435,687
Less Exemptions	$ (1,548,721,694)	$ (1,592,197,410)	$ (1,654,994,596)	$ (1,823,080,459)	$ (1,823,080,459)	$ -
Net Digest	$ 27,583,473,238	$ 27,512,543,844	$ 27,801,482,892	$ 29,672,631,984	$ 30,145,067,671	$ 472,435,687
Millage	18.502	18.502	18.502	18.502	18.502	$ -
Net Levied	$ 510,349,422	$ 509,037,086	$ 514,383,036	$ 549,003,037	$ 557,744,042	$ 8,741,005
$ Increase	$ (13,402,479)	$ (1,312,336)	$ 5,345,950	$ 34,620,001	$ 8,741,005	$ (25,878,995)
% Increase	-2.56%	-0.26%	1.05%	6.73%	1.59%	

School Bond Digest

	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	CY2016 FY2017 (est)	Change
Real and Personal	$ 27,506,817,014	$ 27,334,222,214	$ 27,966,096,990	$ 30,513,963,811	$ 30,971,673,268	$ 3,005,576,278
Motor Vehicles	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 995,656,658	$ (494,059,372)
Mobile Homes	$ 619,712	$ 546,338	$ 505,288	$ 502,806	$ 510,348	$ 5,060
Timber	$ -	$ 70,512	$ 32,400	$ 149,517	$ 151,760	$ 119,360
Heavy Duty Equipment	$ 4,136	$ 1,650	$ 126,780	$ 153,789	$ 156,096	$ 29,316
Gross Digest	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 31,968,148,130	$ 2,511,670,642
Less Exemptions	$ (1,204,586,084)	$ (1,263,728,010)	$ -	$ -	$ -	$ -
Net Digest	$ 27,927,608,848	$ 27,841,013,244	$ 29,456,477,488	$ 31,495,712,443	$ 31,968,148,130	$ 2,511,670,642
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	CY2016 FY2017 (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 FY17 General Fund Money be spent?

The Superintendent proposes a $952.1 million General Fund Expenditure Budget for FY17. Student enrollment continues to grow at Fulton County School, but at a more modest pace. To meet unforeseen instructional needs and to ensure the timeliness of resources for our schools, we recommend that FCS continue to fund a $3.7 million instructional reserve.

For FY17, the Superintendent has recommended both a step increase and salary raises for all employees, with a higher percentage salary raise going to our teachers.

FY17 Appropriations

Function	Amount	Per Pupil	% of Total
Instruction	$ 642,161,774	$ 6,649.98	67.44%
Pupil Services	$ 36,055,376	$ 373.38	3.79%
Improvement Of Instructional Services	$ 24,648,888	$ 255.19	2.59%
Educational Media Services	$ 13,945,743	$ 144.42	1.46%
General Administration	$ 2,341,589	$ 24.25	0.25%
School Administration	$ 51,265,941	$ 530.89	5.38%
Support Services- Business	$ 13,632,238	$ 141.17	1.43%
Maintenance And Operating	$ 84,995,372	$ 880.18	8.93%
Student Transportation Services	$ 51,595,813	$ 534.31	5.42%
Support Services-Central	$ 30,537,287	$ 316.23	3.21%
Other Support Services	$ 40,035	$ 0.41	0.00%
Other Outlays	$ 920,600	$ 9.53	0.10%
Total Appropriations	**$ 952,134,657**	**$ 9,859.94**	**100.00%**

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 11,330 General Fund budgeted positions. The primary usage of monies in the General Fund is for Instruction followed by Maintenance and Operations.

The table above identifies General Fund appropriations by *function* while the graph below identifies General Fund appropriations by *type*. The graph below also shows that approximately 81% of the General Fund is budgeted for Salaries and Benefits.

How will the Proposed FY2017 General Fund Money be spent?

FY17 Total General Fund Expenditures by Type
$952,134,657

Salaries (60.32%)

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 (21%)

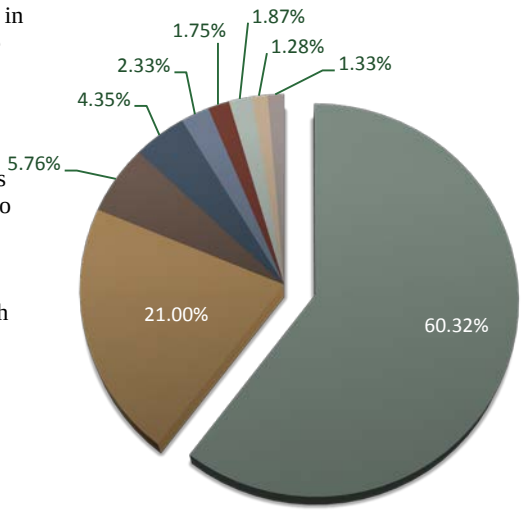
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies and Materials (5.76%)

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

Purchased Services (4.35%)

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



Utilities (2.33%)

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

Professional and Technical Services (1.75%)

Costs related to fees and software systems.

Property Services (1.87%)

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 (1.33%)

Cost for new equipment

Instruction (67.44%)

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 (3.79%)

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 (2.59%)

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 (.25%)

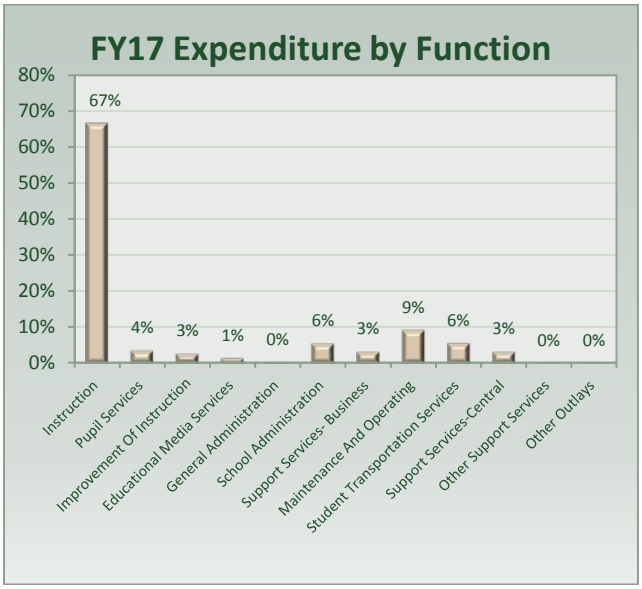
Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external 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 (5.38%)

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 (1.43%)

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 (8.93%)

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 (5.42%)

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 (3.21%)

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

FY2017 Budget for General Fund

Notable Appropriation Recommendations

• Removal of Onetime Expenditures	($26 million)
• Percentage increase (5%) to all teaching salary schedules and STEP	$25.8 million
• Percentage increase (3%) to all non-teaching salary schedules and STEP	$10 million
• Special Education Teacher Supplement ($3,000)	$3.98 million
• Additional Contract Days Counselors, Psychologists, Social Workers	$1.88 million
• Increase to Classified Health Insurance	$2 million
• Employer Contribution to Local Pension	($2 million)
• Funding for Flex Position at Elementary Schools	$5.1 million
• New College Career Campus	$554,609
• Opening Two New Charter Schools	$4.5 million
• Expansion of Virtual Campus Program	$1.9 million
• Risk Management	$2.8 million
• FY2017 Onetime Requests	$3.3 million

*This list is not an all-inclusive detail of increases and decreases within the General Fund FY2017 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 $19,177,945 will remain reserved in fund balance as committed, as the district reassesses textbook needs. Other remaining commitments include $5.6 million for the Charter District (SEED funds), $1.3 million for Proficiency Scales, $2 million for musical instrument repair, $4 million for Risk Management, and $190,000 for Strategic Compensation. The administration would like to recommend an additional $3.3 million for a new Student Information System platform, be committed to the fund balance beginning in FY2017.

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
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	61,834.87	27,801.48	514.38	99%
2016	2015	18.502	74,181.58	29,672.63	549.00	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 $30.1 billion in 2017, which will be a slight increase from FY16. This will continue the trend of positive gains which began in FY15. The digest had begun losing in 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 2016-2017 is 18.502, of which, all are used for the maintenance and operations of the school district.

The current projections for FY17 are based on an 18.502 millage rate.

Tax Levy

A millage rate of 18.502 will levy $557.74 million in taxes for FY17.

Tax Collections

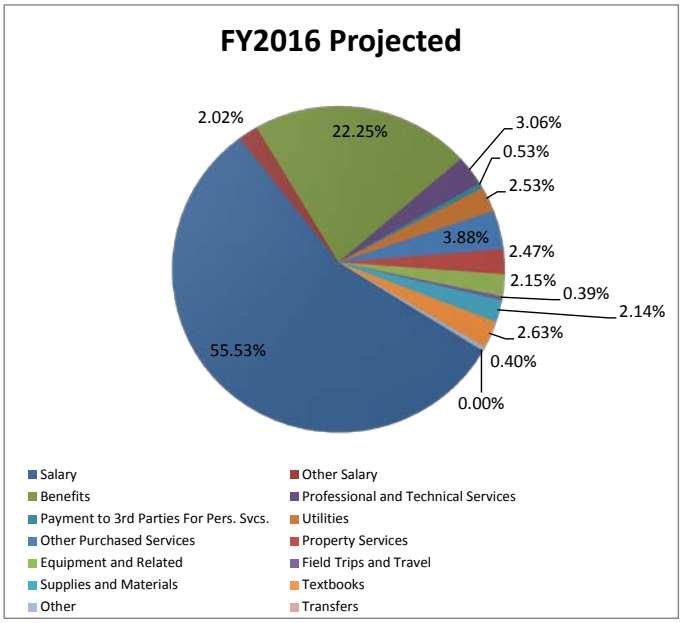
The Tax Office is expected to collect 99.0% of the taxes billed. However, billing is expected to be 98% of what is levied in FY17, for a total of $512 million.

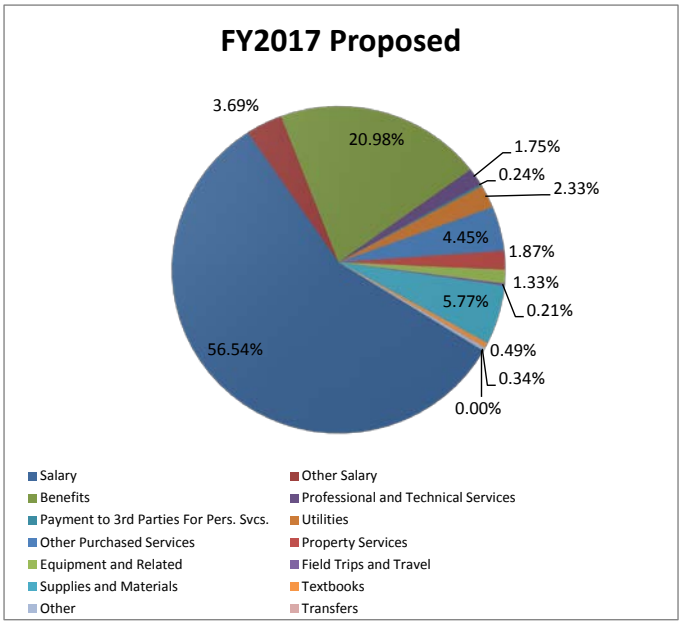
Principal Taxpayer	Taxable Assessed Value [1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 285,818,259	1	0.99%
AT&T	264,661,135	2	0.92%
Delta Airlines	86,357,940	3	0.30%
Coca Cola Company	77,355,690	4	0.27%
Sanctuary Park Realty	76,755,591	5	0.27%
Fulcoprop 56, LLC	64,673,150	6	0.22%
G G|P North Point, Inc.	61,842,759	7	0.21%
Bre Coh GA, LLC	61,204,759	8	0.21%
Concourse Owner V/VI Inc	59,938,340	9	0.21%
Cox Communications	48,298,340	10	0.17%
Total Principal Taxpayers	1,086,905,963		3.77%

Fund 100

General Fund Expenditures

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY16 to FY17
OPERATING BUDGET						
Salary	482,798,117	481,018,648	491,231,065	529,297,911	538,340,100	1.71%
Other Salary	25,157,343	29,122,127	29,734,463	19,292,735	35,136,936	82.13%
Total Salaries	**507,955,461**	**510,140,774**	**520,965,528**	**548,590,646**	**573,477,037**	**4.54%**
Benefits	174,120,213	182,829,393	174,998,406	212,113,991	199,794,456	-5.81%
Total Personnel	**682,075,673**	**692,970,167**	**695,963,933**	**760,704,637**	**773,271,492**	**1.65%**
Professional and Technical Services	14,051,999	19,808,703	21,729,617	29,141,170	16,626,084	-42.95%
Payment to 3rd Parties For Pers. Svcs.	5,472,474	5,900,716	6,487,276	5,070,455	2,298,551	-54.67%
Utilities	23,652,091	24,160,180	23,901,720	24,156,590	22,197,526	-8.11%
Other Purchased Services	29,739,190	31,665,652	35,935,587	36,991,716	42,394,934	14.61%
Property Services	13,750,113	16,261,027	16,323,693	23,551,012	17,805,423	-24.40%
Equipment and Related	14,651,379	10,728,673	11,523,836	20,520,472	12,648,904	-38.36%
Field Trips and Travel	1,409,179	1,781,491	2,829,326	3,689,789	2,025,375	-45.11%
Supplies and Materials	14,659,678	14,530,645	17,153,075	20,394,611	54,983,585	169.60%
Textbooks	12,912,450	8,305,001	2,817,489	25,112,540	4,625,000	-81.58%
Other	1,457,951	1,957,291	13,165,856	3,859,134	3,257,783	-15.58%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**131,756,505**	**135,099,379**	**151,867,477**	**192,487,489**	**178,863,164**	**-7.08%**
TOTAL BUDGET	**813,832,178**	**828,069,546**	**847,831,410**	**953,192,126**	**952,134,657**	**-0.11%**





PER PUPIL	FY2013 10-Day	FY2014 10-Day	FY2015 10-Day	FY2016 10-Day	FY2017 Forecasted	% Change FY16 to FY17
Enrollment	**93,611**	**94,720**	**95,065**	**95,559**	**96,739**	**0.52%**
Total Salary	$5,426.24	$5,385.78	$5,480.10	$5,740.86	$5,928.09	3.26%
Benefits	$1,860.04	$1,930.21	$1,840.83	$2,219.72	$2,065.29	-6.96%
Purchased Services	$526.26	$605.73	$674.83	$745.12	$633.87	-14.93%
Utilities	$252.66	$255.07	$251.43	$252.79	$229.46	-9.23%
Property Services	$146.89	$171.67	$171.71	$246.46	$184.06	-25.32%
Equipment and Related	$156.51	$113.27	$121.22	$214.74	$130.75	-39.11%
Field Trips and Travel	$15.05	$18.81	$29.76	$38.61	$20.94	-45.78%
Supplies and Materials	$156.60	$153.41	$180.44	$213.42	$568.37	166.31%
Textbooks	$137.94	$87.68	$29.64	$262.80	$47.81	-81.81%
Transfers/ Other	$15.57	$20.66	$138.49	$40.38	$33.68	-16.61%
TOTAL BUDGET	**$8,693.77**	**$8,742.29**	**$8,918.44**	**$9,974.91**	**$9,842.30**	**-1.33%**

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 FY2017, as can be seen in the alignment of our resources, is teacher compensation. As part of the 2016-17 budget, Interim Superintendent Kenneth Zeff, 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 school systems.

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's 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.
Ongoing budget challenges include:
1. Competitive Wages
2. Rising Health Insurance Cost
3. Digest Exemptions and Appeals
4. Legislation
5. Teacher Retirement System Rate Increase
6. Strategically Recovering From Past Reductions

Category	Total Existing Positions	Total New Position Requests	Total Onetime*	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Schools	9,497.27	134.72	$ -	$ 736,704,851	$ 736,704,851	$ 701,635,856	5.00%
Admin Services	28.99	-	$ -	$ 3,440,602	$ 3,440,602	$ 3,662,042	-6.05%
Academics	129.17	(0.67)	$ 791,745	$ 41,204,200	$ 41,995,945	$ 59,949,836	-29.95%
Strategy and Innovation	26.00	(1.00)	$ 60,000	$ 4,313,558	$ 4,373,558	$ 4,305,083	1.59%
Operations	1,167.20	19.00	$ 2,105,000	$ 97,939,924	$ 100,044,924	$ 112,197,104	-10.83%
Information Technology	170.97	-	$ 350,000	$ 21,088,095	$ 21,438,095	$ 25,601,491	-16.26%
Talent	54.50	1.00	$ -	$ 7,160,407	$ 7,160,407	$ 7,253,625	-1.29%
Financial Services	90.75	-	$ -	$ 8,429,854	$ 8,429,854	$ 9,565,963	-11.88%
Districtwide	-	-	$ -	$ 28,546,422	$ 28,546,422	$ 29,021,129	-1.64%
Grand Total	**11,164.85**	**153.05**	**$ 3,306,745**	**$ 948,827,912**	**$ 952,134,657**	**$ 953,192,126**	**-0.11%**

*School positions based on original earnings for both FY2016 and FY2017.

DEPARTMENT	Total New Position Requests	New Position Comments
Academics	**(0.67)**	Minus .67 Broad Resident
Accountability	**(1.00)**	Minus 1.0 Coordinator
Communications	**-**	Downgrade 1.0 Coordinator to 1.0 Communications Manager
Contracting/Purch.	**-**	Minus 1.0 Professional Assistant; Plus 1.0 Buyer
Facilities Services	**(1.00)**	Minus 1.0 Custodian
Learning And Teaching	**-**	Minus 1.0 Professional Assistant, Plus 1.0 Coordinator
Operational Planning	**-**	Plus 1.0 Coordinator of Assessment; Minus 1.0 Planning Analyst
Talent Staffing	**1.00**	Plus 1.0 Department Specialist
Transportation	**20.00**	Plus 20.00 Bus Drivers and Upgrade of 1.0 PAII to 1.0 Department Specialist
Grand Total	**18.33**	

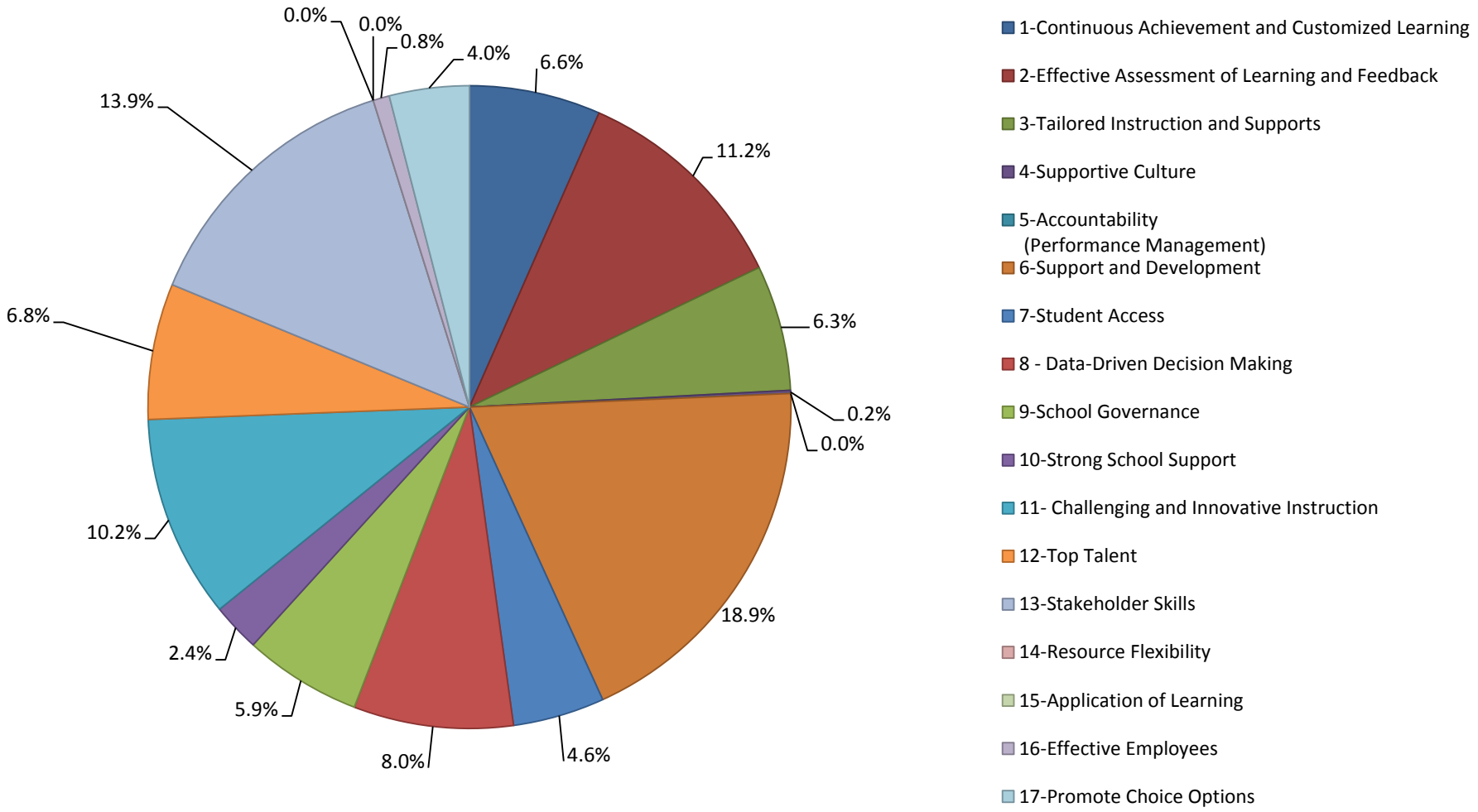
FY2017
List of Onetime Expenditures

DEPARTMENT	Total Onetime	Onetime Comments
Achievement Zone	**$ 300,000**	For contracted services with UVA partnership and support for literacy professional development of AZ school staff.
Learning And Teaching	**$ 220,000**	Montessori instructional materials for eight primary montessori classrooms in two schools. While this is a one-time request for the primary classrooms, the district will incur similar costs as the program grows to the intermediate ages of 6-9.
Psych. Services	**$ 50,000**	This one time amount is to pay for IPads for interactive test administration by school psychologists. Test administration and scoring platforms have changed in recent years and Fulton is gradually getting school psychological services personnel updated and compatible with these recent updates in psychological measurement tools. This cost reflects 30 IPads for 15 examiners: 1 for examinee, 1 for examiner. The cost also covers an upgrade to the BASC 3, Student Observation System and Student Intervention Reports.
Special Education	**$ 75,000**	This one time amount is to pay for IPads for interactive test administration by school psychologists. Test administration and scoring platforms have changed in recent years and Fulton is gradually getting school psychological services personnel updated and compatible with these recent updates in psychological measurement tools. This cost reflects 30 IPads for 15 examiners: 1 for examinee, 1 for examiner. The cost also covers an upgrade to the BASC 3, Student Observation System and Student Intervention Reports.
Textbooks	**$ 146,745**	Replacement of cordless scanners for the textbook inventory system at all schools.
SAP Project Mgt	**$ 350,000**	To cover expenses related to conducting an assessment in preparation for replacing SAP.
Portables	**$ 2,105,000**	Items in this budget allow for: 1.) Funds to Remodel Roswell HS, Langston Hughes HS, Northview HS, and Westlake HS to implement the CBI program. 2.) Funds to cover the various Career Technology facility revisions and/or upgrades at: Elkins Pointe MS, Hopewell MS, Crabapple MS, Ridgeview MS, Holcomb Bridge MS, and Northwestern MS. Maintenance to meet educational and environmental standards, ADA accessibility and minimum safety requirements.
Project Management	**$ 60,000**	Consultant cost for development of new strategic plan.
Grand Total	**$ 3,306,745**	

FY17 Strategic Plan Initiative Summary

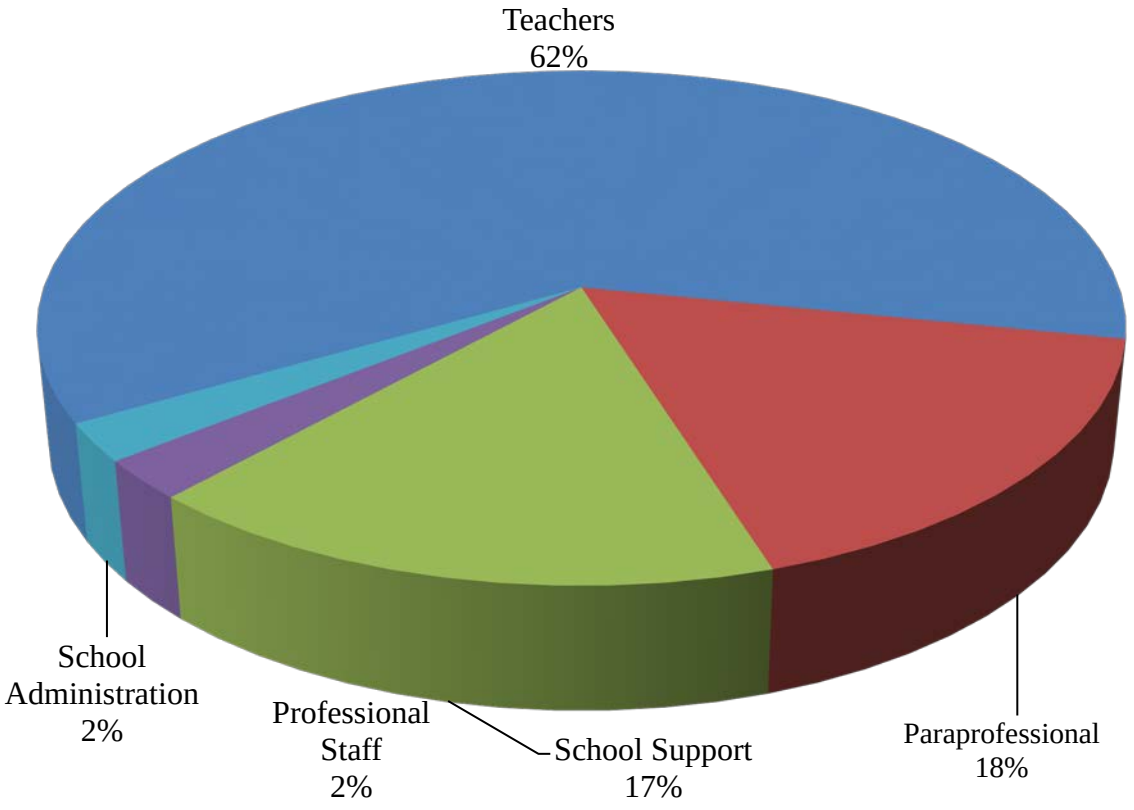
Focus Area	Initiative	Description	Total FY17 Budget
Instruction	1-Continuous Achievement and Customized Learning	Develop customized programs of study responsive to the individual interests and needs of students.	$746,880
Instruction	2-Effective Assessment of Learning and Feedback	Design a comprehensive assessment and feedback program to provide timely, critical information about ongoing students' progress.	$1,272,732
Instruction	3-Tailored Instruction and Supports	Build capacity to deliver appropriate and effective academic guidance to all students.	$714,496
People	4-Supportive Culture	Build a trusting, positive, and supportive culture that demonstrates commitment to employees and encourages a mutual commitment from employees.	$17,919
People	5-Accountability (Performance Management)	Establish an integrated, ongoing process that manages performance, assess effectiveness, and provides support to ensure accountability across the district.	$0
People	6-Support and Development	Enhance professional development to support performance growth and improvement.	$2,135,465
Technology	7-Student Access	Ensure student access to technologies that support innovative instruction.	$521,604
Technology	8 - Data-Driven Decision Making	Ensure seamless access to timely data that will drive decision making.	$907,569
Effective Schools	9-School Governance	Establish effective and collaborative school governance councils at every school.	$669,383
Effective Schools	10-Strong School Support	Support school with effective system-level structures and process.	$274,537
Instruction	11- Challenging and Innovative Instruction	Increase challenging, innovative learning opportunities for all students through additional foundational courses and external partnerships.	$1,155,085
People	12-Top Talent	Develop and implement a targeted recruitment, selection, and placement strategy to attract effective and qualified professionals.	$772,960
Technology	13-Stakeholder Skills	Provide stakeholders with the knowledge and skills needed to utilize current technology.	$1,577,524
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.	$92,917
Effective Schools	17-Promote Choice Options	Provide students and families with an array of academic programming.	$454,431
		Total	$11,313,502

FY17 Strategic Initiative Summary



Fulton County Public Schools
FY2017 Budget
Elementary School Staff - All Funds

The 2017 elementary school analysis shows a .33% projected overall decrease in personnel (16.34 equivalent positions). School Support represents the majority of the decrease with 27.37 caused by a decrease in School Nutrition positions in comparison to the 2016 fiscal year.

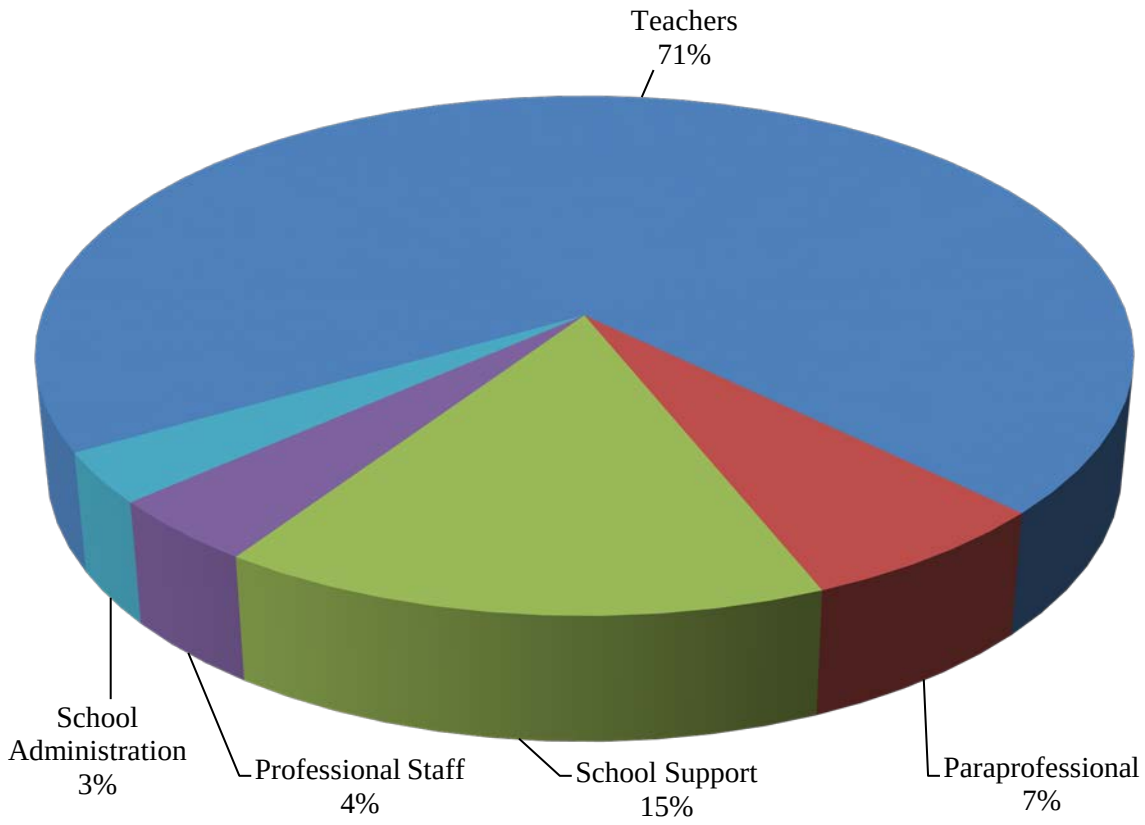


STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	3,023.43	3,027.86	4.43	0.15%
Paraprofessionals	828.20	832.80	4.60	0.56%
School Support	847.19	819.82	(27.37)	-3.23%
Professional Staff	122.00	123.00	1.00	0.82%
School Administration	117.00	118.00	1.00	0.85%
Total	4,937.82	4,921.48	-16.34	-0.33%

Fulton County Public Schools
FY2017 Budget
Middle School Staff - All Funds

The 2017 middle school analysis shows a .62% projected overall decrease in personnel (13.39 equivalent positions). School Support represents the majority of the decrease with 16.63 positions caused by a decrease in School Nutrition positions. However, teacher personnel shows an increase of 10.74 positions in comparison to the 2016 fiscal year.

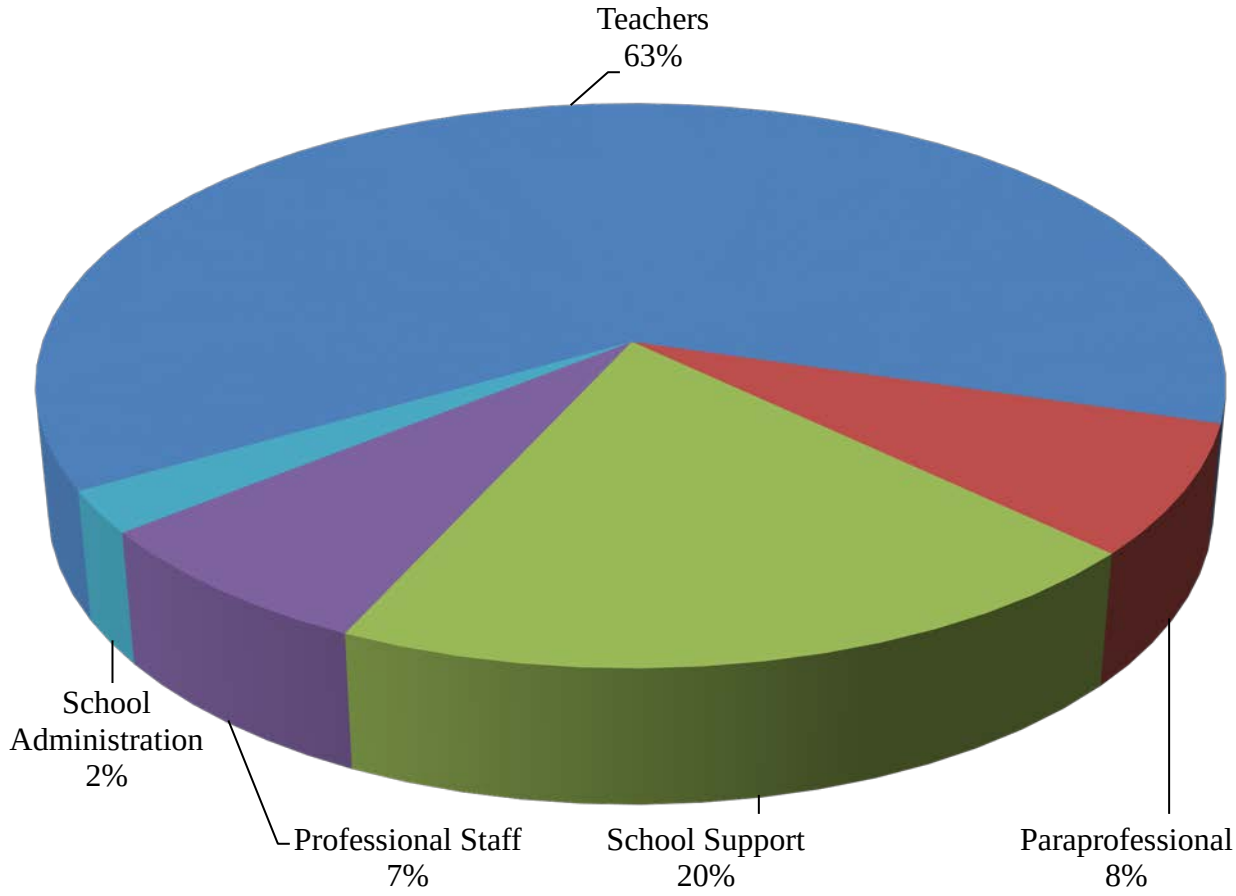


STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,502.85	1,513.59	10.74	0.71%
Paraprofessionals	148.00	142.50	(5.50)	-3.72%
School Support	350.22	333.59	(16.63)	-4.75%
Professional Staff	89.00	87.00	(2.00)	-2.25%
School Administration	68.00	68.00	0.00	0.00%
Total	2,158.07	2,144.68	-13.39	-0.62%

Fulton County Public Schools
FY2017 Budget
High & Alternative School Staff
All Funds

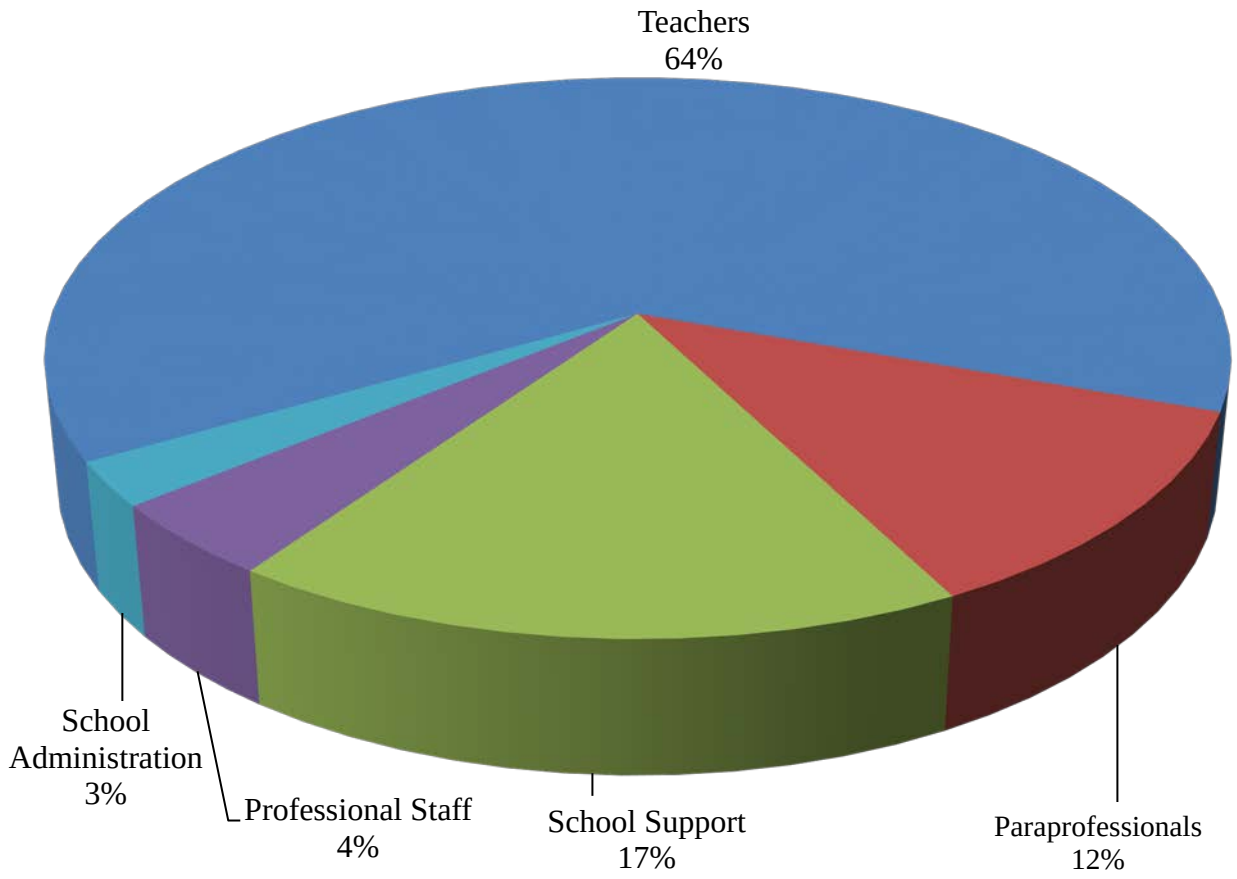
The 2017 high school analysis shows a .55% projected overall increase in personnel (17.31 equivalent positions). School Support represents the majority of the decrease with 44.69 positions caused by a decrease in School Nutrition positions. However, teacher personnel shows an increase of 53.00 positions in comparison to the 2016 fiscal year.



STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,945.38	1,998.38	53.00	2.72%
Paraprofessionals	231.50	237.00	5.50	2.38%
School Support	673.69	629.01	(44.69)	-6.63%
Professional Staff	230.00	234.50	4.50	1.96%
School Administration	78.00	77.00	(1.00)	-1.28%
Total	3,158.57	3,175.89	17.31	0.55%

Fulton County Public Schools
FY2017 Budget
Total School Staff - All Funds



STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,471.66	6,539.83	68.17	1.05%
Paraprofessionals	1,207.70	1,212.30	4.60	0.38%
School Support	1,871.10	1,782.42	(88.68)	-4.74%
Professional Staff	441.00	444.50	3.50	0.79%
School Administration	263.00	263.00	-	0.00%
Total	10,254.46	10,242.05	-12.41	-0.12%

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
ADMIN. SERVICES						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	7.40	6.40	6.40	6.49	6.49	0.00
COMMUNICATIONS	5.00	5.67	6.00	7.00	7.00	0.00
INTERNAL AUDIT	8.00	8.00	8.00	8.00	8.00	0.00
BRDCST & VIDEO TECH	2.00	2.00	0.50	0.50	0.50	0.00
Sub-Total	**29.40**	**29.07**	**27.90**	**28.99**	**28.99**	**0.00**
ASSESSMENT & ACCOUNT						
ACCOUNTABILITY (ASSESSMENT & ACCOUN	5.00	4.50	4.00	4.50	2.50	-2.00
DATA UTILIZATION	2.00	2.00	2.50	2.50	2.50	0.00
CHARTER SCHOOLS	2.00	2.00	3.00	2.00	2.00	0.00
SCHOOL FLEX GOVERNANCE	7.00	7.00	7.00	7.00	7.00	0.00
STRATEGY AND INNOVATION	3.00	3.34	4.50	2.00	2.00	0.00
GRANTS	1.50	1.50	2.00	2.00	2.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	2.00	2.00	0.00	0.00	0.00
PROGRAM EVALUATION	0.00	0.00	0.00	2.50	3.00	0.50
FCS FOUNDATION	1.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**21.50**	**24.34**	**27.00**	**24.50**	**23.00**	**-1.50**
LEADERSHIP						
PROJECT MGT (CONT. IMPROVEMENT)	2.50	2.00	2.00	2.00	2.00	0.00
Sub-Total	**2.50**	**2.00**	**2.00**	**2.00**	**2.00**	**0.00**
ASSOC. SUPT. FOR C&I						
ACADEMICS (CURR. & INSTRUCTION)	4.49	4.00	5.00	5.00	5.00	0.00
SOUTH LEARNING COMMUNITY	8.00	8.00	8.00	8.00	8.00	0.00
CENTRAL LEARNING COMMUNITY	8.00	8.00	8.00	8.00	8.00	0.00
NORTHEAST LEARNING COMMUNITY	7.50	7.50	7.50	7.50	7.50	0.00
NORTHWEST LEARNING COMMUNITY	7.50	7.50	7.50	7.50	7.50	0.00
ASSESSMENT (CURR. & INSTRUCTION)	2.00	5.00	6.00	9.00	9.00	0.00
SYSTEM-WIDE TESTING	3.00	0.00	0.00	0.00	0.00	0.00
ACHIEVEMENT ZONE	0.00	0.00	5.00	5.00	5.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	0.00	2.00	3.00	1.00
Sub-Total	**40.49**	**40.00**	**47.00**	**52.00**	**53.00**	**1.00**
LEARNING AND TEACHING						
LEARNING AND TEACHING (ELEM C&I)	8.00	8.00	5.00	5.00	5.00	0.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.00	1.00	2.00	1.50	1.50	0.00
FINE ARTS (MUSIC)	1.00	1.60	3.00	3.00	3.00	0.00
HUMANITIES (SOCIAL STUDIES)	2.00	2.00	3.00	4.00	5.50	1.50
STEM	2.00	2.00	3.00	3.00	3.00	0.00
ADVANCE STUDIES	1.00	1.00	2.00	2.50	2.50	0.00
CAREER PREP AND TECH ED (CAREER TECH)	7.40	3.00	5.40	5.40	6.00	0.60
INSTRUCTIONAL TECH/MEDIA SERVICES	4.00	6.49	6.49	7.49	7.49	0.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL LEARNING	0.00	0.00	0.00	0.00	2.00	2.00
TEACHING MUSEUMS-CUST	2.00	2.00	2.00	2.00	2.00	0.00

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

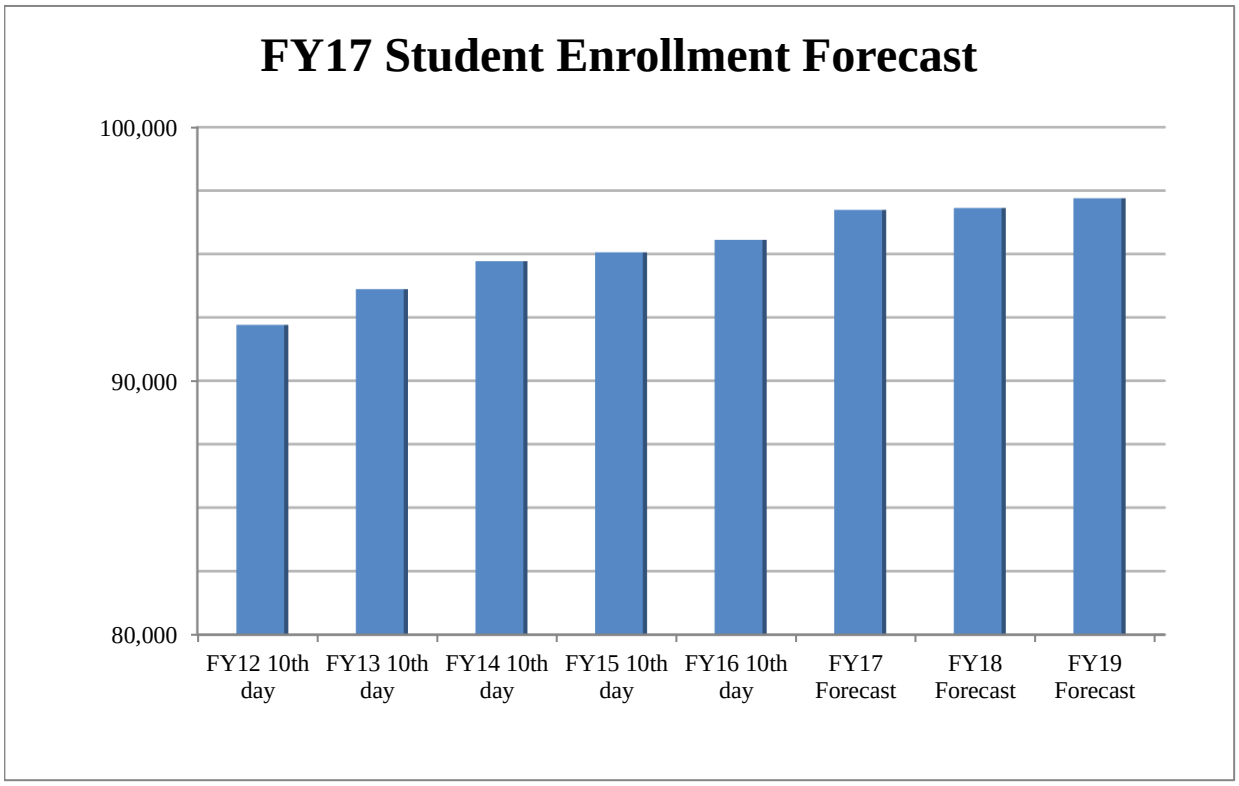
Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
Sub-Total	**34.40**	**33.09**	**37.89**	**39.89**	**43.99**	**4.10**
STUDENT SUPPORT SERV.						
INSTR. SUPPORT SRVCS	2.00	2.00	2.00	2.00	2.00	0.00
STUDENT DISCIPLINE	3.00	3.00	3.00	3.00	3.00	0.00
SOCIAL WORK	4.00	4.00	4.00	4.00	4.00	0.00
GUIDANCE/COUNSELING	3.00	5.00	5.00	5.00	5.00	0.00
SST/504	1.00	1.00	1.00	1.00	1.00	0.00
GED	0.50	0.50	0.50	0.50	0.50	0.00
ESOL	2.00	2.00	6.00	6.00	7.00	1.00
TITLE/NCLB/COMPL.	23.60	0.00	23.50	22.60	37.59	14.99
CHARTER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00
YOUTH IN TRANSITION	1.50	1.50	1.50	1.60	1.60	0.00
EXTENDED LEARNING SUPPORT SER	2.00	2.00	2.00	2.00	2.00	0.00
PRE-K REMEDIAL SUPPORT	6.00	2.00	7.00	7.50	6.00	-1.50
RTI	0.00	1.00	1.00	1.00	0.00	-1.00
Sub-Total	**48.60**	**24.00**	**56.50**	**56.20**	**69.69**	**14.49**
SPECIAL EDUCATION						
SPECIAL EDUCATION	28.00	13.00	23.00	20.00	20.00	0.00
PSYCH. SERVICES	2.00	1.00	1.00	1.00	1.00	0.00
CUS SUPPORT-JO WELLS	2.00	2.00	3.00	0.00	0.00	0.00
Sub-Total	**32.00**	**16.00**	**27.00**	**21.00**	**21.00**	**0.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	3.00	4.00	4.00	5.00	5.00	0.00
BUDGET SERVICES	7.50	6.50	6.50	6.50	6.50	0.00
ACCOUNTING SERVICES	13.00	12.00	13.00	12.00	12.00	0.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
PROPERTY CONTROL	5.50	4.50	4.50	4.50	4.50	0.00
CONTRACTING/PURCH.	10.00	10.75	10.75	9.75	9.75	0.00
LOCAL SCHL ACCOUNTIN	5.00	6.00	6.00	6.00	6.00	0.00
WAREHOUSE OPERATIONS	24.00	24.00	24.00	25.00	25.00	0.00
PRINTING SERVICES	5.00	5.00	5.00	6.00	6.00	0.00
CUSTODIAL SUPPORT- CENTRAL OFFICE	5.00	5.00	5.00	0.00	0.00	0.00
Sub-Total	**94.00**	**93.75**	**94.75**	**90.75**	**90.75**	**0.00**
INFORMATION TECH.						
INFORMATION TECH	5.00	2.00	2.00	3.30	3.30	0.00
DATA WAREHOUSE	3.00	3.00	4.00	4.00	4.00	0.00
IT-COMP EQUIP MAINT	7.00	7.00	7.00	7.00	6.00	-1.00
STUDENT INFO SYSTEMS	17.00	17.00	17.00	17.00	17.00	0.00
RECORD MGT-ARCHIVING	4.00	4.00	4.00	5.00	6.00	1.00
INFRASTRUCTURE MGT	16.00	18.00	19.00	127.00	23.00	-104.00
SAP PROJECT MGT	9.00	9.00	9.00	9.00	8.00	-1.00
SCHOOL TECHNOLOGY SUPPORT	9.00	9.00	0.00	0.00	101.00	101.00
INFORMATION TECHNOLOGY SECURITY	0.00	0.00	0.00	0.00	2.00	2.00
IT-TELE EQUIP MAINT	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**63.00**	**62.00**	**64.00**	**174.30**	**172.30**	**-2.00**

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	3.00	3.00	3.00	0.00
CAMPUS POLICE	9.00	9.00	20.00	23.00	23.00	0.00
RISK MANAGEMENT	3.00	3.00	3.00	14.00	3.00	-11.00
HEALTH SERVICES	2.00	2.00	2.00	3.00	3.00	0.00
Sub-Total	**17.00**	**28.00**	**28.00**	**43.00**	**32.00**	**-11.00**
OPERATIONS						
OPERATIONS	2.00	2.67	3.00	4.03	3.70	-0.33
FACILITIES SERVICES	3.50	4.50	7.00	7.00	2.00	-5.00
CUSTODIAL SERVICES	21.00	21.00	21.00	22.00	22.00	0.00
BUILDING PROGRAM	10.50	0.75	23.50	29.45	24.25	-5.20
TRANSPORTATION	930.00	942.00	945.00	942.00	962.00	20.00
MAINTENANCE	137.00	137.00	138.00	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	8.00	9.00	1.00
OPERATIONAL PLANNING	4.00	4.00	4.00	4.00	4.00	0.00
PLACEMENT OFFICE	2.00	2.00	2.00	2.00	1.00	-1.00
CAPITAL IMPROVEMENTS	2.00	2.00	0.00	0.00	3.50	3.50
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	**1,119.00**	**1,122.92**	**1,152.50**	**1,165.48**	**1,178.45**	**12.97**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	25.00	0.00	24.00	24.00	26.00	2.00
SNP F&R DISTRICTWIDE	47.00	0.00	41.00	33.18	32.50	-0.68
Sub-Total	**72.00**	**0.00**	**65.00**	**57.18**	**58.50**	**1.32**
PG-FINANCIAL SERVICE						
PENSION GOLD	7.00	0.00	6.00	6.00	6.00	0.00
Sub-Total	**7.00**	**0.00**	**6.00**	**6.00**	**6.00**	**0.00**
TALENT						
TALENT (HUMAN RESOURCES)	13.00	13.50	14.50	15.50	15.00	-0.50
TALENT STAFFING (PERSONNEL SERVICES)	23.75	23.75	24.00	25.00	26.00	1.00
TALENT MGT AND ORG DEV (SCH CERT PERS	7.00	6.67	6.00	5.00	5.00	0.00
LEARNING AND DEV	20.00	11.00	22.49	21.50	21.50	0.00
CUST SUPPORT- PL BLDG	2.00	2.00	2.00	0.00	0.00	0.00
Sub-Total	**65.75**	**56.92**	**68.99**	**67.00**	**67.50**	**0.50**
GRAND TOTAL	**1,646.64**	**1,532.09**	**1,704.53**	**1,828.29**	**1,847.17**	**19.88**

Fulton County Schools
FY17 Student Enrollment Forecast
By Grade Level

Grade	FY12 10th day	FY13 10th day	FY14 10th day	FY15 10th day	FY16 10th day	FY17 Forecast	FY18 Forecast	FY19 Forecast
SC	2,749	2,713	2,957	2,895	2,854	2,914	2,930	2,930
PreK	1,709	1,692	1,654	1,613	1,632	1,784	1,762	1,762
K	6,611	6,824	6,698	6,573	6,359	6,649	6,677	6,754
1st	6,837	6,750	7,103	6,943	6,866	6,693	6,818	6,881
2nd	6,717	6,882	6,986	7,207	6,975	7,031	6,815	6,969
3rd	6,903	6,830	7,141	7,116	7,166	7,094	7,031	6,840
4th	6,792	6,942	7,040	7,083	7,067	7,230	7,022	6,978
5th	7,028	6,898	7,115	7,074	7,057	7,135	7,226	7,055
6th - 8th	20,132	20,562	20,401	20,404	20,479	21,194	21,391	21,625
9th - 12th	26,724	27,518	27,619	28,157	29,104	29,015	29,141	29,406
Grand Total	92,202	93,611	94,714	95,065	95,559	96,739	96,813	97,200
Change from Prior FY	669	1,409	1,103	351	494	1,180	1,254	461



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 96,300 in calendar year 2015, decelerating from the 3% growth in 2014.
- Georgia's unemployment rate will average 5.7% in 2016 as the economy picks up momentum. Moving forward, the unemployment rate will fall to 5.4% in 2017 and 5.1% in 2018.
- State tax collections amounted to $5.43 billion in the first half of FY16 (July to December 2015), a rise of 6.4% when compared to the same period in FY 2015. Looking ahead, we expect continued moderate increases in tax collections.

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 was well under way in 2015.

Key Elements

- Metro employment grew by 3.4% or 83,400 jobs in calendar year 2015. In 2016 we expect a decrease to 2.8% or 54,500 jobs as the global malaise affects the local economy.
- The unemployment rate averaged 5.7% in 2015, and is expected to continue to fall in 2016 and 2017 to 5.4% and 5.1% respectively.
- Housing permits continued strong growth of 12.5% in 2015. In 2016, total permits will increase by 5.3%, with single family permits increasing by 10%. In 2017, total permits will increase by 3.9% and 2.2% for FY 2018.

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 29% white, 43% black, 15% Hispanic, and 10% Asian, 3% all other races. In FY16, 45.82% of our students are eligible for free and reduced lunch.

General Fund Assumptions

FY2017

Our 2017 budget includes $952 million in revenue and $952 million in appropriations for an ending fund balance of $200 million which represents 21% of our expenditure budget.

Some revenue assumptions include a 4.71% increase in Local revenue and a 5.5% increase in Quality Basic Education (QBE) funds. Total state revenue is expected to increase by 5.24% in line with the enrollment growth in our District and an increase in the employer contribution to the Teachers Retirement System. Due to continuing improvement in state revenue, we anticipate a reduction to state austerity cuts resulting in an additional $13.1 million in QBE.

The overall expenditure budget reflects a -.11% decrease from the FY2016 budget. Key expenditure assumptions include increases based upon rising Teacher Retirement costs and growth along with a salary increase and step for all employees.

FY2017 - FY2021

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 1% a year from FY2017 through FY2020. This forecast is based on no change in the 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 subsequent years. State revenue is forecasted to remain constant at above $3,500 per student, but is expected to grow along with increases in enrollment.

Expenditure projections presented are forecasted based on minimum enrollment growth, one percent annual increase in expenditure needs, and an 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.

Assumptions starting in FY2017:
1. Revenues are based on an Est. 3-4% increase
2. Salary expenditures are based on an Est. 1-2% increase
3. Food Products are based on an Est. 3-3.5% increase
4. Other non-personnel costs are based on an Est. 2-3% 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.

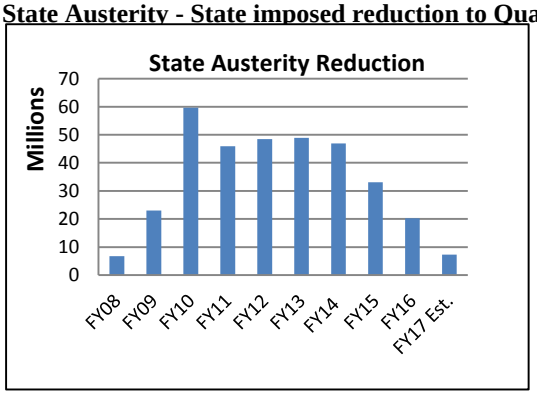
Fulton County Board of Education
Five-Year Financial Forecast
All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2017						
Estimated Beginning Fund Balance, July 1, 2016	$ 200,018,773	13,390,525	$4,364,378	$6,093	$37,629,019	$255,408,788
Revenues:						
Local Revenues	593,456,950	11,528,970	-	-	173,547,551	778,533,471
State Revenues	357,842,706	814,147	-	6,020,054	28,265,336	392,942,243
Federal Revenues	685,000	29,105,421	-	41,753,869	1,685,534	73,229,824
Other Local Revenues	$150,000	-	6,547	30,367	31,804	218,718
Transfers	-	-	16,434,356	858,600	-	17,292,956
Total Revenues	952,134,657	41,448,538	16,440,903	48,662,890	203,530,225	1,262,217,212
Total Available Resources	$1,152,153,430	$54,839,063	$20,805,281	$48,668,983	$241,159,244	$1,517,626,000
Appropriations:						
Total Appropriations	952,134,657	42,078,921	16,436,834	48,662,890	215,244,592	1,274,557,894
Estimated Ending Fund Balance, June 30, 2017	200,018,773	12,760,142	4,368,447	6,093	25,914,652	243,068,106
Total Appropriations & Ending Fund Balance	$1,152,153,430	$54,839,063	$20,805,281	$48,668,983	$241,159,244	$1,517,626,000
Fund balance as a percent of Expenditures	**21%**					
Forecast FY2018						
Estimated Beginning Fund Balance, July 1, 2017	$200,018,773	$12,760,142	$4,368,447	6,093	$25,914,652	$243,068,106
Revenues:						
Local Revenues	601,456,950	11,990,129	11,043,300	-	14,691,701	639,182,080
State Revenues	359,109,906	846,713	-	6,020,054	4,053,461	370,030,134
Federal Revenues	685,000	30,185,021	-	41,753,869	0	72,623,891
Other Local Revenues	$150,000	-	6,553	30,367	99,410	286,330
Transfers	-	-		858,600		858,600
Total Revenues	961,401,856	43,021,863	11,049,853	48,662,890	18,844,572	1,082,981,034
Total Available Resources	$1,161,420,629	$55,782,005	$15,418,300	$48,668,983	$44,759,224	$1,326,049,140
Appropriations:						
Total Appropriations	$957,513,012.78	42,911,819	12,133,822	48,662,890	44,759,224	1,105,980,767
Estimated Ending Fund Balance, June 30, 2018	203,907,616	12,870,186	3,284,478	6,093	0	220,068,372
Total Appropriations & Ending Fund Balance	$1,161,420,629	$55,782,005	$15,418,300	$48,668,983	$44,759,224	$1,326,049,140
Fund balance as a percent of Expenditures	**21%**					
Forecast FY2019						
Estimated Beginning Fund Balance, July 1, 2018	$203,907,616	$12,870,186	$3,284,478	6,093	$0	$1,517,626,000
Revenues:						
Local Revenues	609,456,950	12,349,833	11,043,300	-	14,478,508	647,328,591
State Revenues	360,503,106	872,114	-	6,020,054	1,920,085	369,315,359
Federal Revenues	685,000	31,027,109	-	41,753,869	1,564,177	75,030,156
Other Local Revenues	150,000	-	4,927	30,367	14,274	199,568
Transfers	-	-	0	858,600		858,600
Total Revenues	970,795,056	44,249,056	11,048,227	48,662,890	17,977,044	1,092,732,273
Total Available Resources	$1,174,702,672	$57,119,242	$14,332,705	$48,668,983	$17,977,044	$2,610,358,273
Appropriations:						
Total Appropriations	969,720,834	44,108,733	12,131,803	48,662,890	17,977,044	1,092,601,304
Estimated Ending Fund Balance, June 30, 2019	204,981,838	13,010,509	2,200,902	6,093	0	1,517,756,968
Total Appropriations & Ending Fund Balance	$1,174,702,672	$57,119,242	$14,332,705	$48,668,983	$17,977,044	$2,610,358,273
Fund balance as a percent of Expenditures	**21%**					

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 FY2020						
Estimated Beginning Fund Balance, July 1, 2019	$204,981,838	$13,010,509	$2,200,902	6,093	$0	$1,517,626,000
Revenues:						
Local Revenues	617,456,950	12,720,328	11,043,300	-	195,258,400	836,478,977
State Revenues	361,820,706	898,278	-	6,020,054	0	368,739,037
Federal Revenues	685,000	31,894,460	-	41,753,869	-	74,333,329
Other Local Revenues	150,000	-	3,301	30,367	-	183,668
Transfers	-	-	-	858,600	-	858,600
Total Revenues	980,112,656	45,513,065	11,046,601	48,662,890	195,258,400	1,280,593,612
Total Available Resources	$1,185,094,494	$58,523,574	$13,247,503	$48,668,983	$195,258,400	$2,798,219,611
Appropriations:						
Total Appropriations	971,606,746	45,341,021	12,123,653	48,662,890	195,258,400	1,272,992,710
Estimated Ending Fund Balance, June 30, 2020	213,487,748	13,182,553	1,123,850	6,093	0	1,525,226,902
Total Appropriations & Ending Fund Balance	$1,185,094,494	$58,523,574	$13,247,503	$48,668,983	$195,258,400	$2,798,219,611
Fund balance as a percent of Expenditures	**22%**					
Forecast FY2021						
Estimated Beginning Fund Balance, July 1, 2020	$213,487,748	$13,182,553	$1,123,850	6,093	$0	$220,068,372
Revenues:						
Local Revenues	625,456,950	13,101,937	11,043,300	-	195,258,400	844,860,587
State Revenues	362,871,906	925,226	-	6,020,054	-	369,817,186
Federal Revenues	685,000	32,787,831	-	41,753,869	-	75,226,700
Other Local Revenues	150,000	-	3,301	30,367	-	183,668
Transfers	-	-	-	858,600	-	858,600
Total Revenues	989,163,856	46,814,995	11,046,601	48,662,890	195,258,400	1,290,946,741
Total Available Resources	$1,202,651,604	$59,997,547	$12,170,451	$48,668,983	$195,258,400	$1,511,015,113
Appropriations:						
Total Appropriations	983,249,993	46,609,778	12,123,653	48,662,890	195,258,400	1,285,904,713
Estimated Ending Fund Balance, June 30, 2021	219,401,611	13,387,770	46,798	6,093	0	225,110,400
Total Appropriations & Ending Fund Balance	$1,202,651,604	$59,997,547	$12,170,451	$48,668,983	$195,258,400	$1,511,015,113
Fund balance as a percent of Expenditures	**22%**					

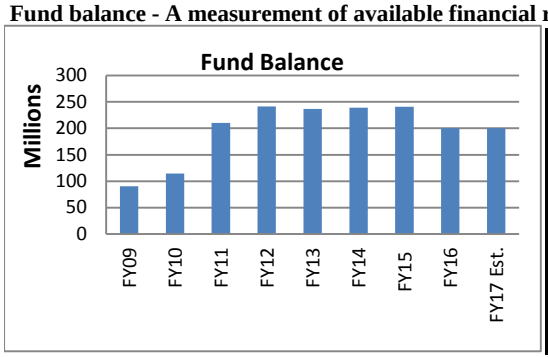
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction		
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	$	33,049,308
FY16	$	20,273,388
FY17 Est.	$	7,300,830

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 FY2017, the Governor's Budget included the restoration of $300 million from austerity reductions for local districts to use to restore instructional days, eliminate teacher furloughs, and enhance teacher salaries. Austerity was reduced to $7.3 million, the lowest austerity level since 2008.

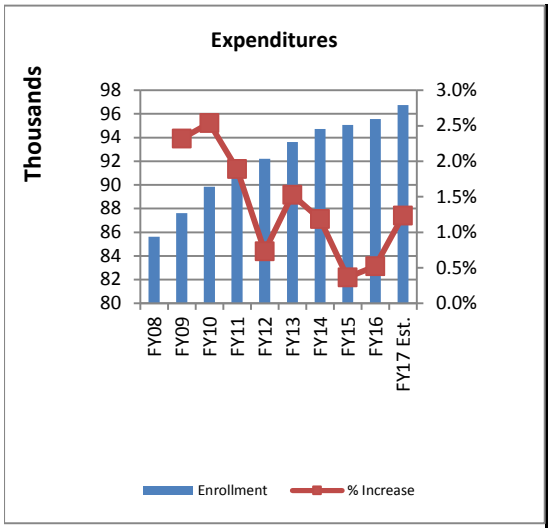
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance	
FY09	$	90,576,611
FY10	$	114,278,894
FY11	$	210,206,546
FY12	$	241,378,263
FY13	$	236,707,512
FY14	$	238,876,463
FY15	$	240,783,036
FY16	$	200,018,772
FY17 Est.	$	200,018,772

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 which continues to keep the district financially stable. The FY17 Budget will not use any of the fund balance.

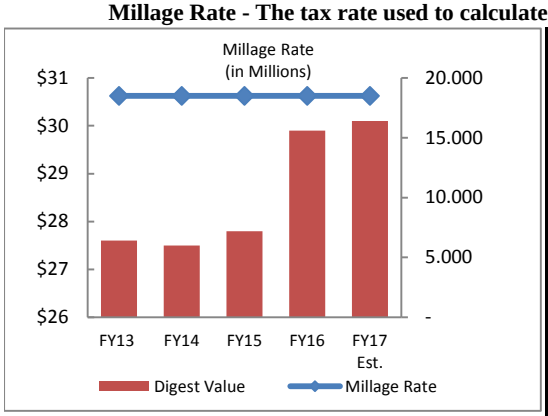
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY08	85,625	
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	95,559	0.5%
FY17 Est.	96,739	1.2%

Enrollment continues to grow but at a slower pace. The 2015-2016 enrollment count increased by 183 students, the smallest growth the district has experience in over 20 years. 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.

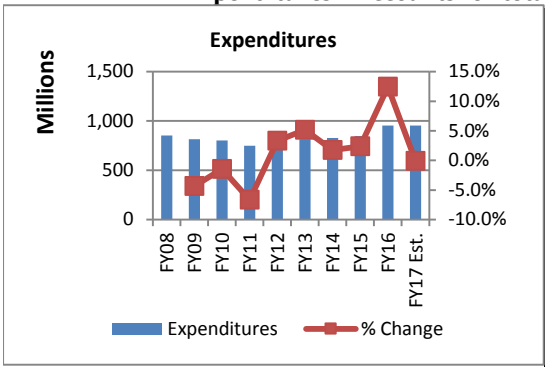
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
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	$27.6
FY14	18.502	$27.5
FY15	18.502	$27.8
FY16	18.502	$29.9
FY17 Est.	18.502	$30.1

The value of a mill has been somewhat stable since FY2012 with an increase in FY2016 which will continue in FY2017.

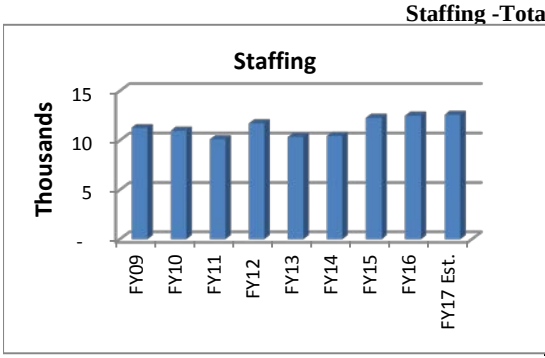
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY08	$ 851,357,061	
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	$ 847,819,537	2.39%
FY16	$ 953,192,126	12.43%
FY17 Est.	$ 952,134,657	-0.11%

FY17 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.

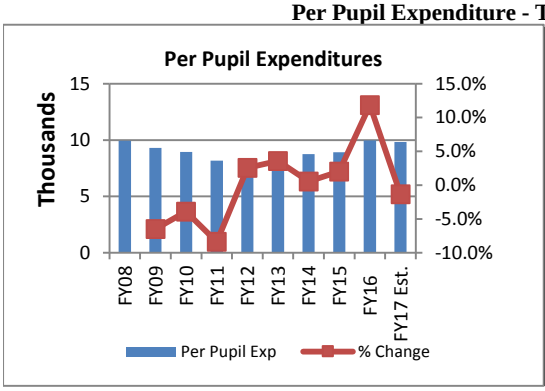
Staffing -Total positions allocated for schools and departments



Fiscal Year	Staffing	
FY09	11,230	
FY10	10,948	
FY11	10,105	
FY12	11,733	
FY13	10,340	
FY14	10,443	
FY15	12,278	
FY16	12,482	
FY17 Est.	12,571	

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 FY17.

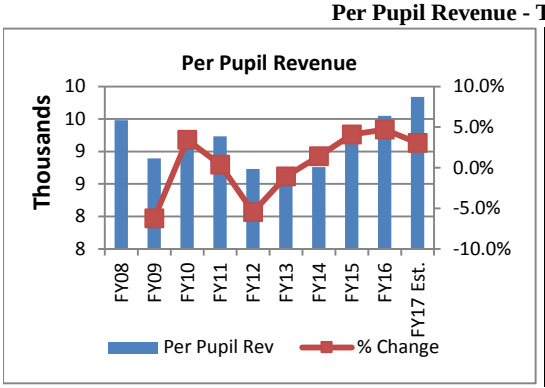
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY08	$9,943	
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	$8,918	2.01%
FY16	$9,975	11.85%
FY17 Est.	$9,842	-1.33%

The per pupil cost represents the average cost of educating a general fund student in Fulton County Schools. Beginning in FY14, per pupil expenditures had returned closer to pre-recession levels with FY16 per pupil costs slightly higher than those in FY08.

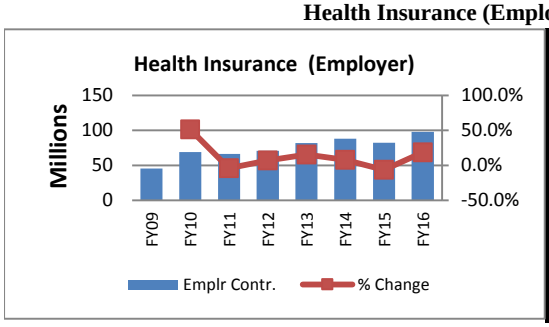
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY08	$9,482	
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	$9,119	4.11%
FY16	$9,548	4.70%
FY17 Est.	$9,842	3.08%

While still not returning to the per pupil revenue of FY08, we continued to see higher per pupil revenue in FY16 which will be sustained in FY17.

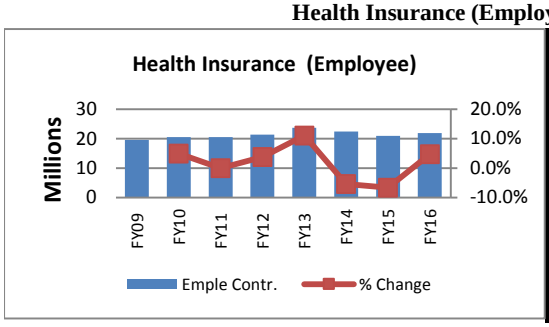
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY09	$45,527,590	
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	$88,046,507	7.72%
FY15	$82,358,561	-6.46%
FY16	$97,802,883	18.75%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. In FY17, the district will see an increase of $100 per month per classified employee beginning in January 2017 for a total of $2 million in additional costs.

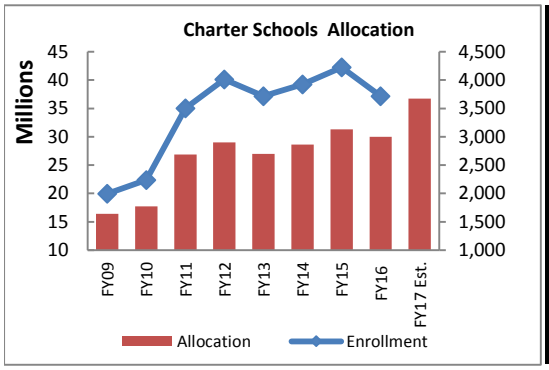
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emple Contr.	% Change
FY09	$19,572,137	
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	$20,916,229	-6.63%
FY16	$21,896,353	4.69%

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

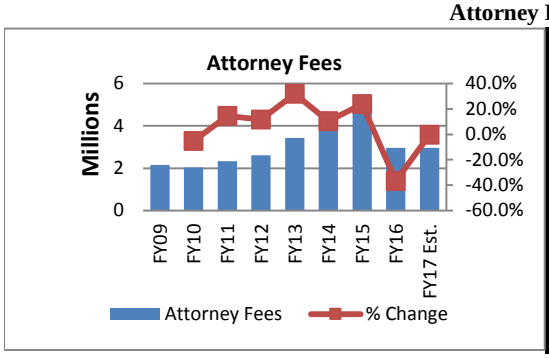
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
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	3,718	$30,017,631
FY17 Est.	4,395	$36,736,106

Fulton County Schools continues to see growth in its charter school budgets. In FY17, two new charter schools, one K-8 and one high school, will open.

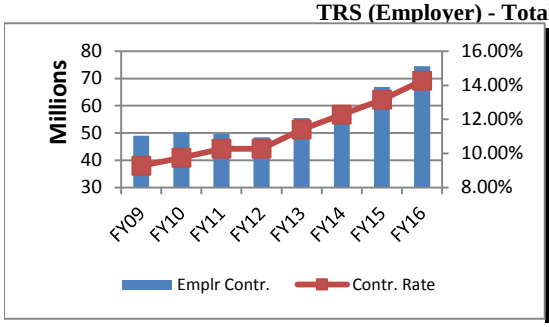
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY09	$2,152,872	
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	$4,694,219	23.87%
FY16	$2,969,946	-36.73%
FY17 Est.	$2,957,867	-0.41%

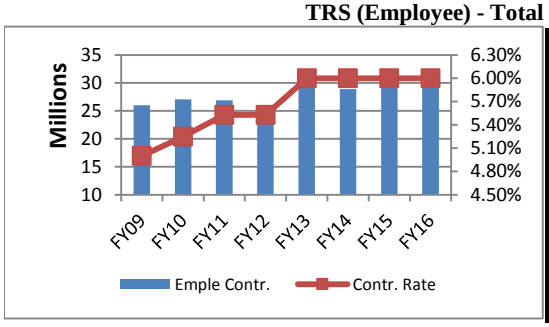
The average cost of attorney fees over the last five years is $3 million. This includes a high of $3.7 million in FY14, to a low of $2.6 million in FY12.

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



Fiscal Year	Emplr Contr.	Contr. Rate	
FY09	$49,016,560	9.28%	The district's contribution to TRS has been steadily increasing. For FY16, the rate increased from 13.15% to 14.27%. In FY17 the rate remains at 14.27%. The district can also expect an increase in its TRS contribution when there is an increase in the enrollment (staff increase) or an increase in salaries.
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	$58,914,547	12.28%	
FY15	$66,899,318	13.15%	
FY16	$74,564,741	14.27%	

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



Fiscal Year	Emple Contr.	Contr. Rate	
FY09	$26,000,861	5.00%	The amount is based on 6% of eligible wages.
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	$30,639,356	6.00%	
FY16	$30,714,210	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 the 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 41 schools over the past 17 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 funded 10 new schools and 10 additions. SPLOST IV which ends June 30, 2017, has funded 26 major school projects including 4 new schools, 6 additions, and playgrounds at 33 elementary schools. By law, the sales tax cannot continue unless voters approve an extension.

School systems, such as Fulton County, have placed SPLOST referendums on the ballot so voters can have more choice 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 available to the school system and is also developing ways to maximize those 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 for funding our educational programs, and maintains adequate reserves for the system as we look ahead to new challenges.

The most notable priority for FY2017, as can be seen in the alignment of our resources, is teacher compensation. As part of the 2016-17 budget, Interim Superintendent Kenneth Zeff, 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 school systems.

Over the next several years the District anticipates continued 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 additional funds to our district's Strategic Initiatives. Employee compensation remains a top priority for our district and this will be the fifth budget in a row where additional compensation is provided for employees – whether as a one-time payment or salary increase.

Ongoing budget challenges include:

1. Competitive Wages
2. Rising Health Insurance Cost
3. Digest Exemptions and Appeals
4. Legislation
5. Teacher Retirement System Rate Increase
6. Strategically Recovering from Past Reductions

The FY2017 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. The FY17 budget was prepared conservatively, so that vital programs would remain intact while keeping expenditures at a level which leaves the fund balance 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

FY2017





Fulton County Schools

Where Students Come First

District Overview







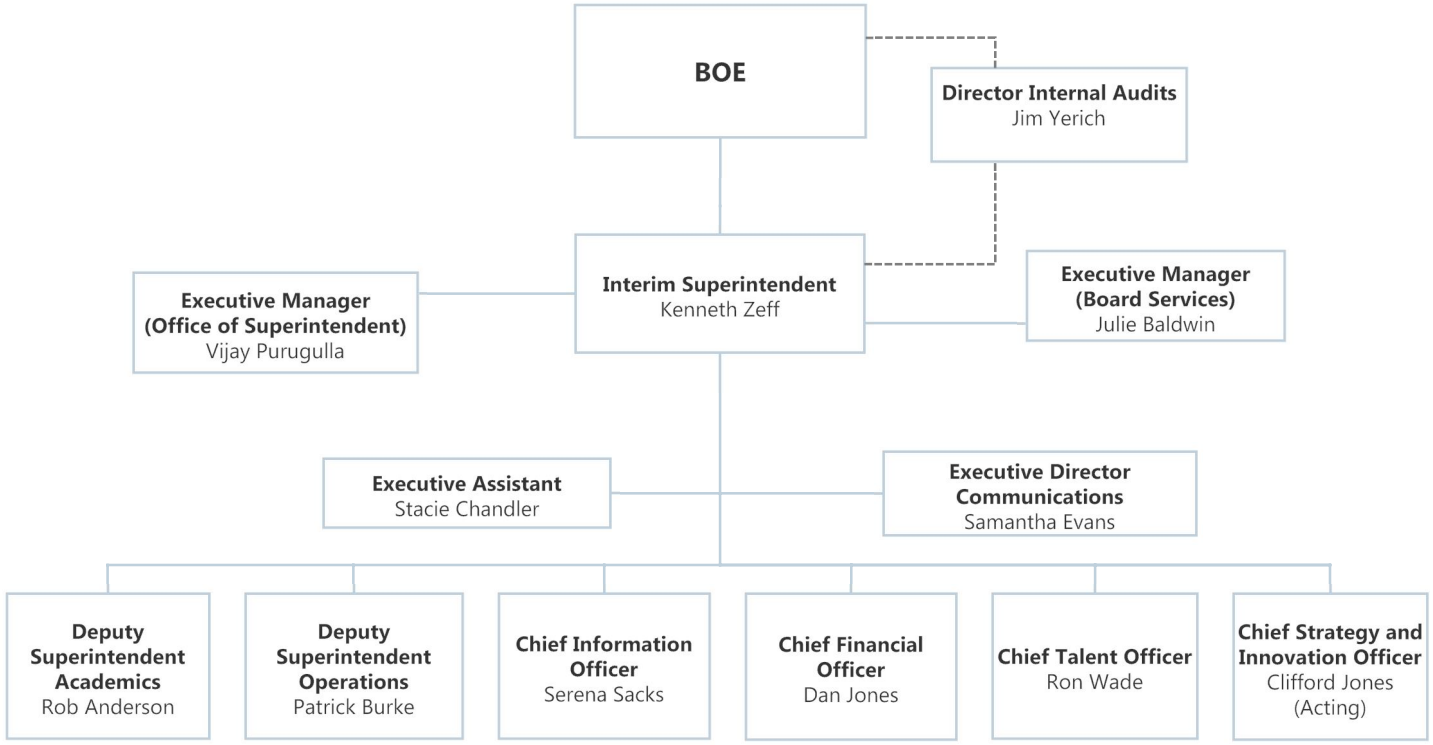
The Fulton County School System is governed by an elected seven-member Board of Education which selects the Superintendent of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District Staff enforce the school system's strategic mission and board policies 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.

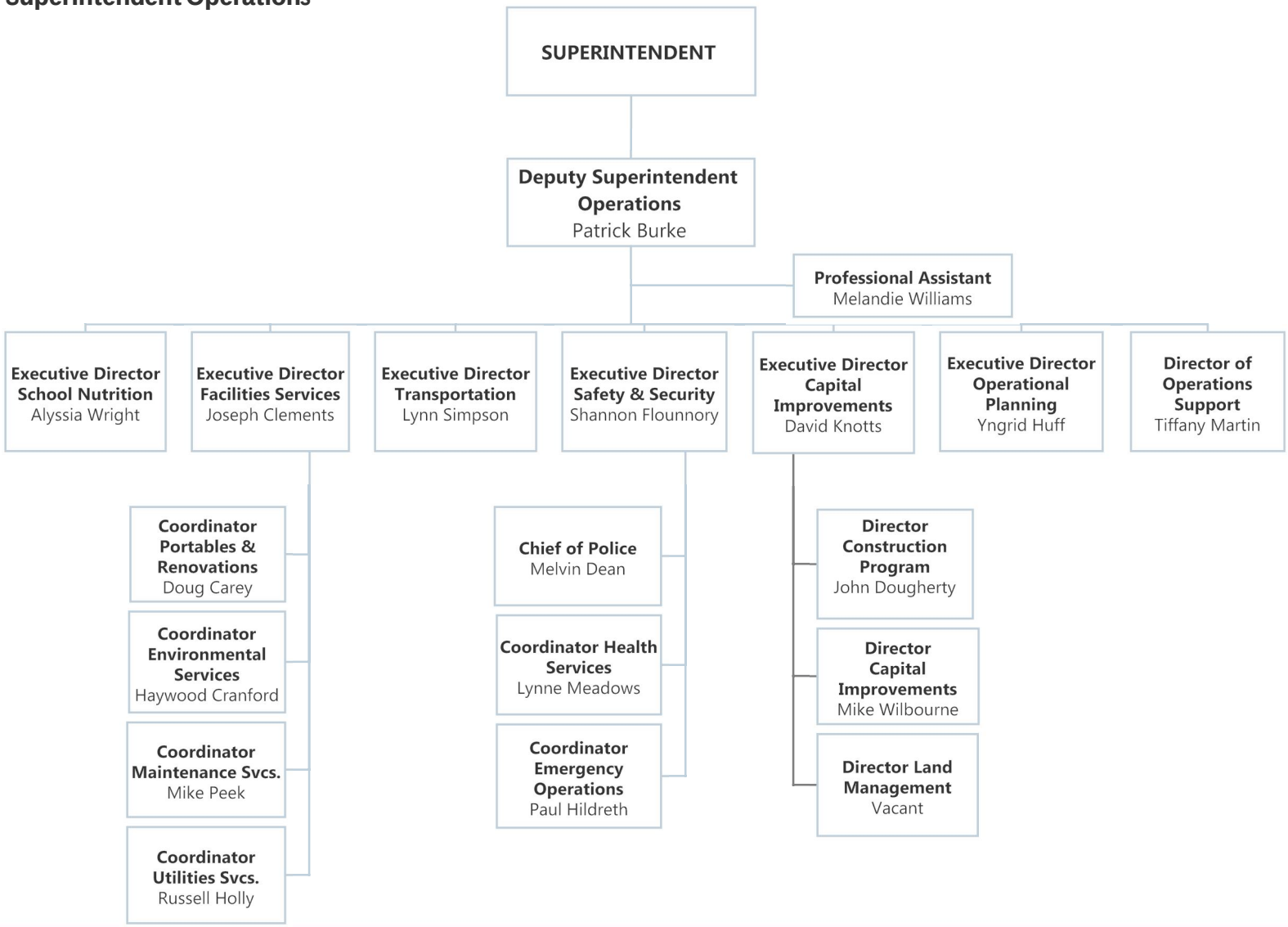
Fulton County Schools
Where Students Come First

Superintendent



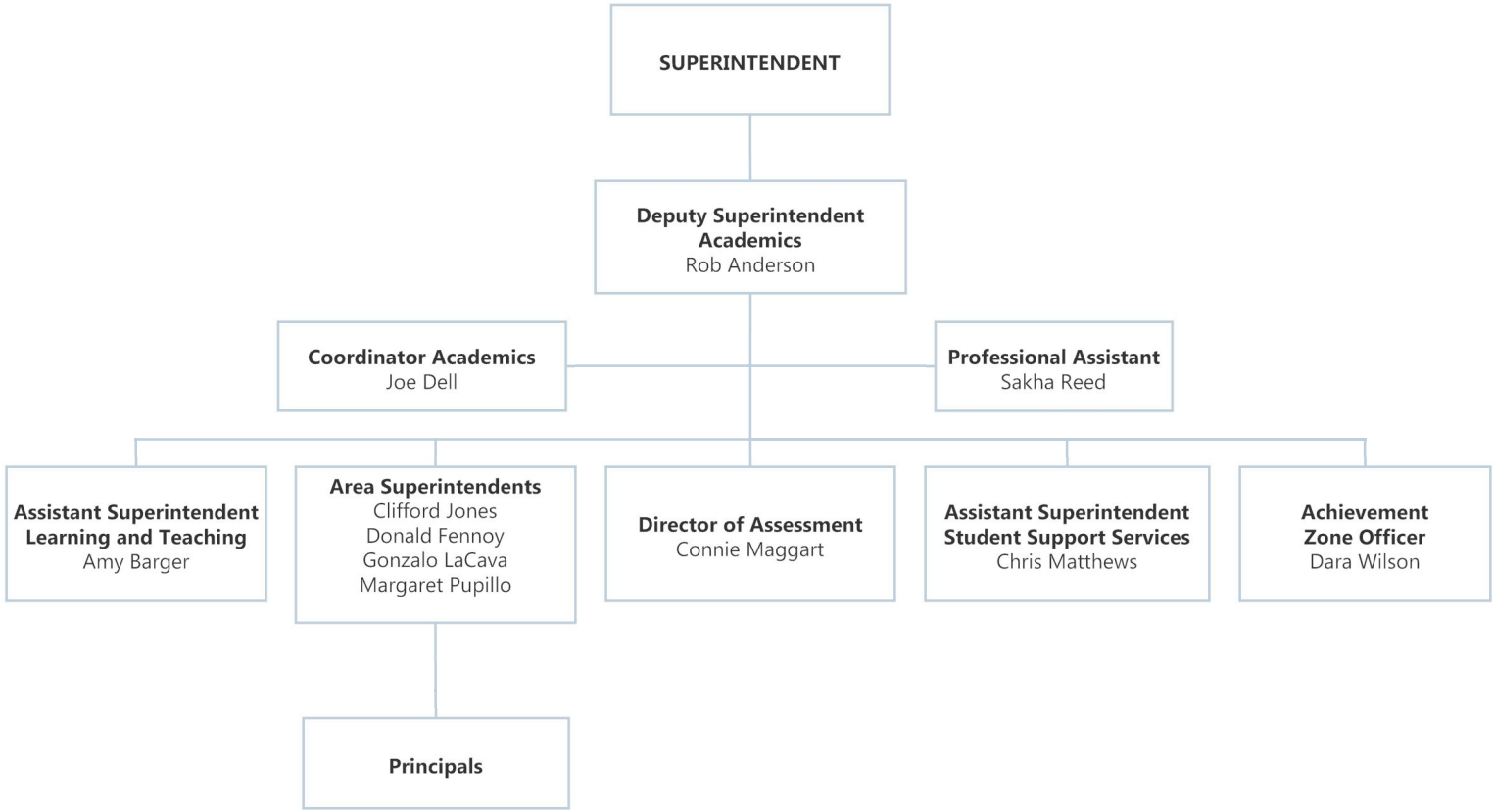
Fulton County Schools
Where Students Come First

Deputy Superintendent Operations



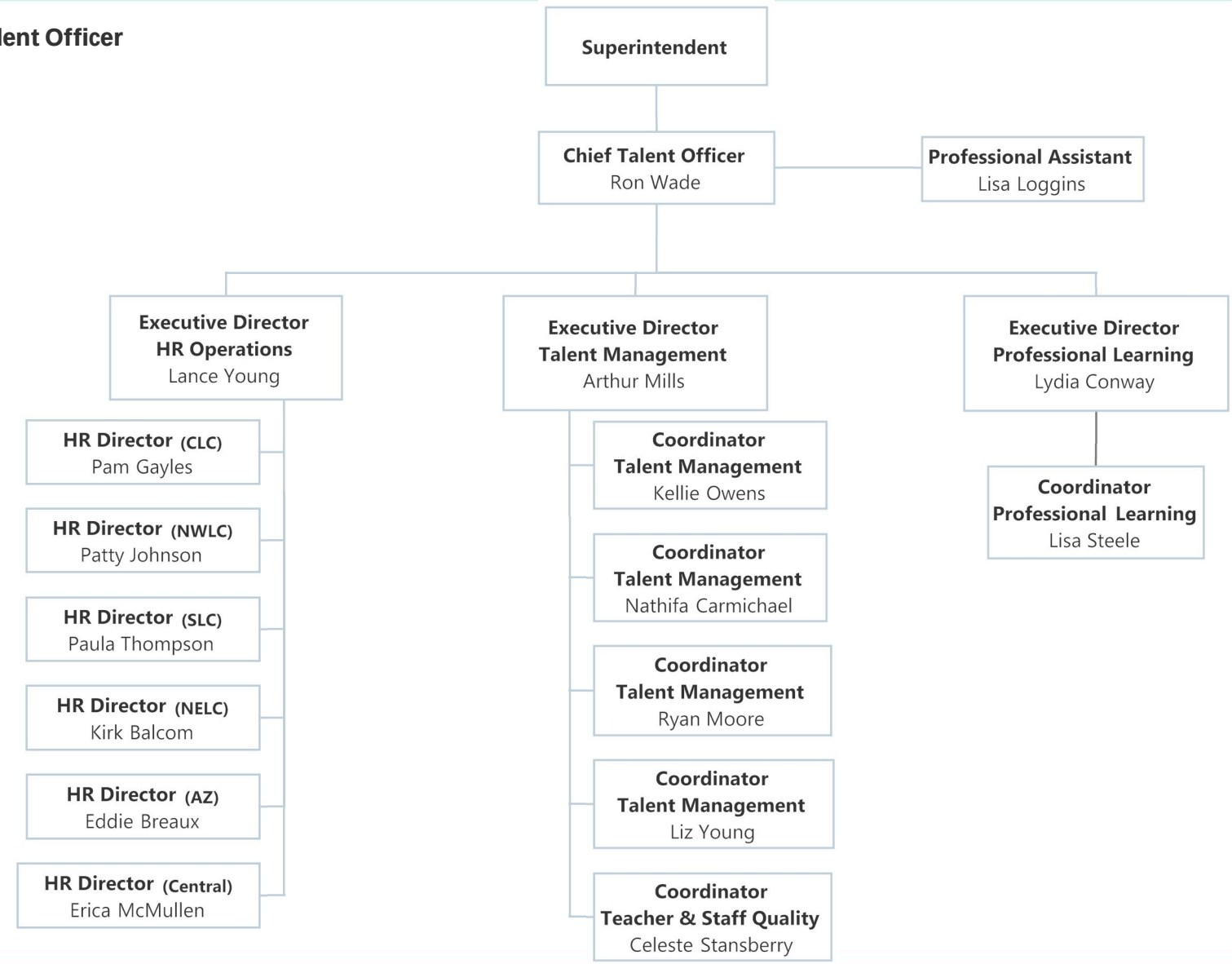
Fulton County Schools
Where Students Come First

Deputy Superintendent Academics



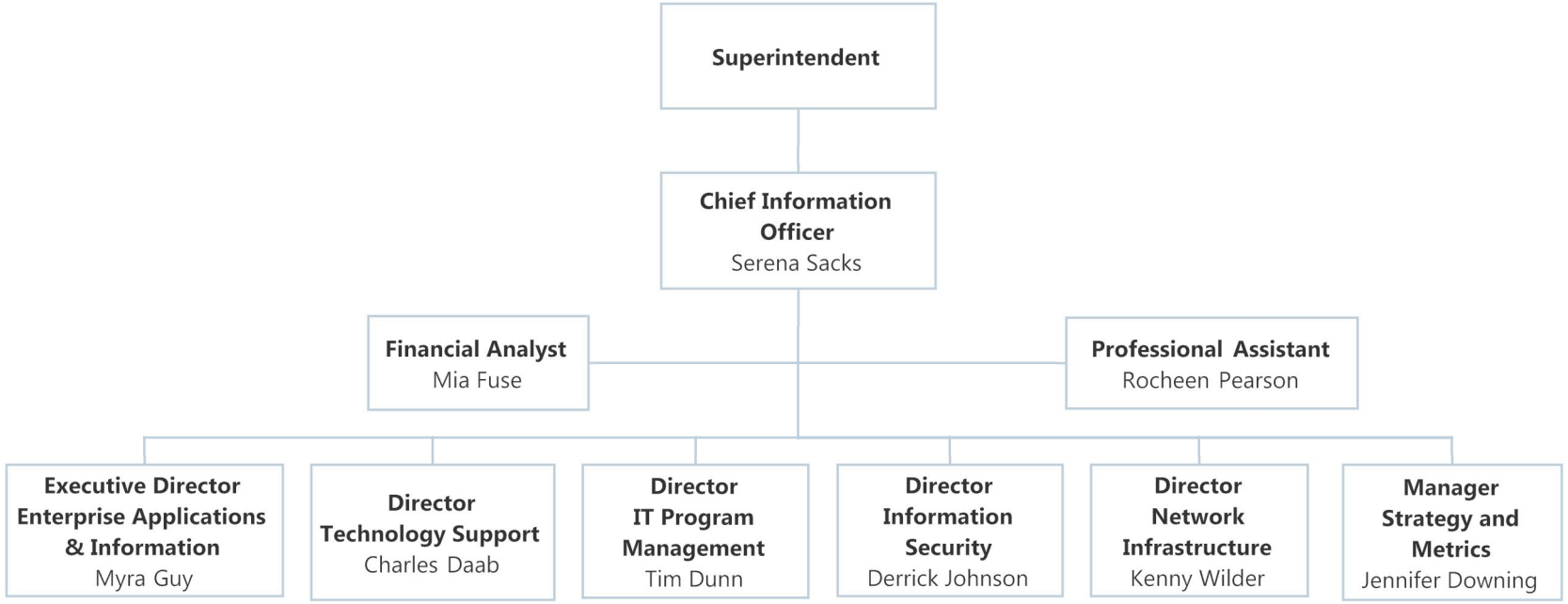
Fulton County Schools
Where Students Come First

Chief Talent Officer



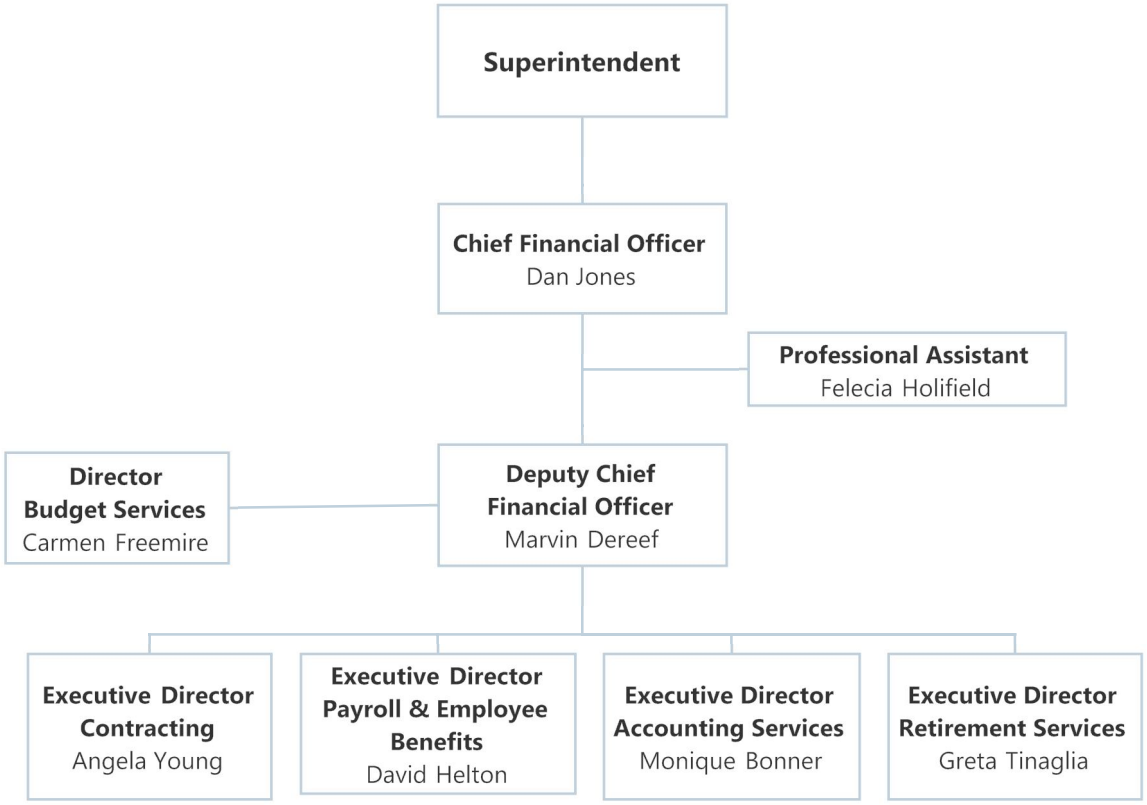
Fulton County Schools
Where Students Come First

Chief Information Officer



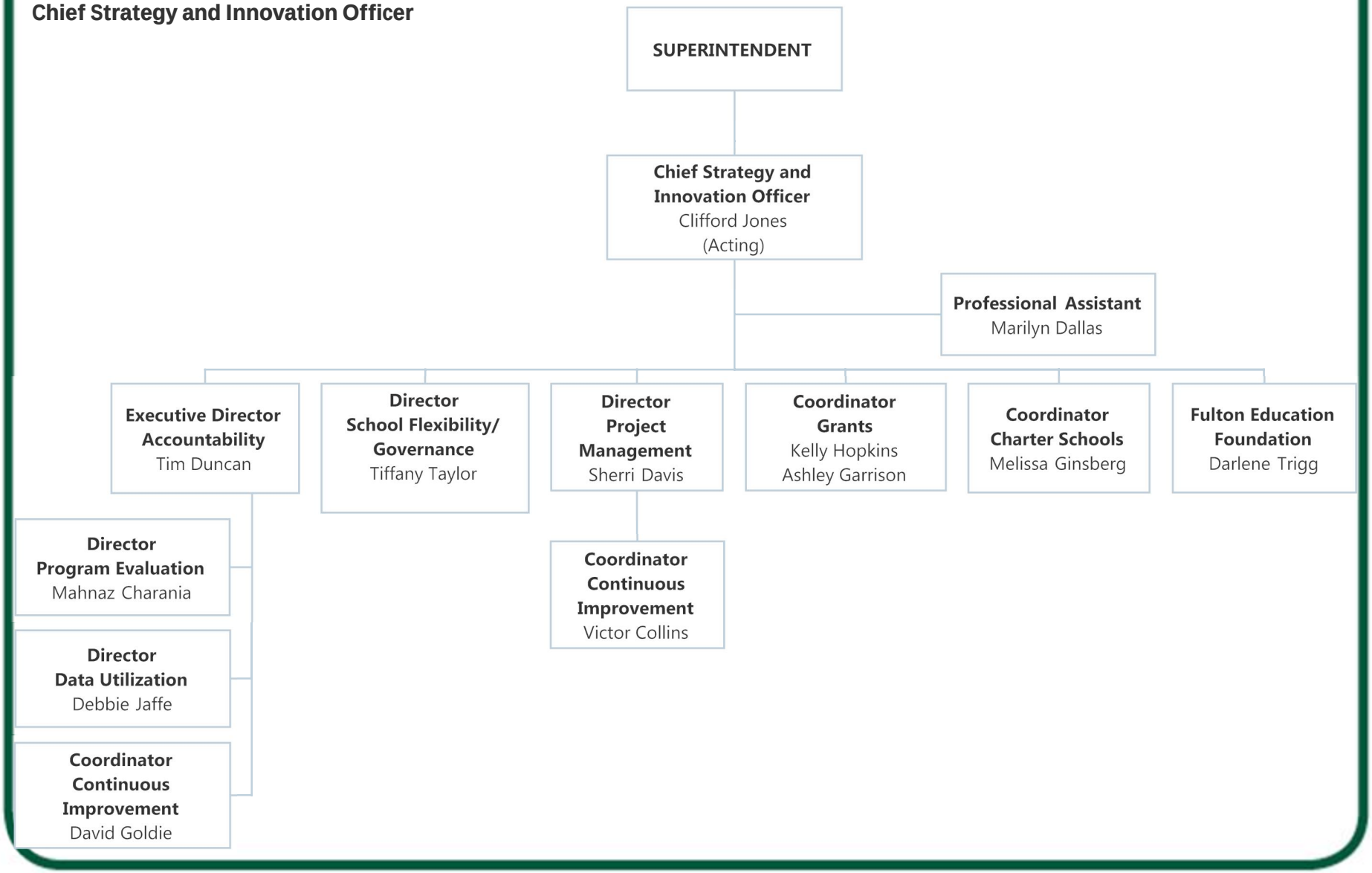
Fulton County Schools
Where Students Come First

Chief Financial Officer



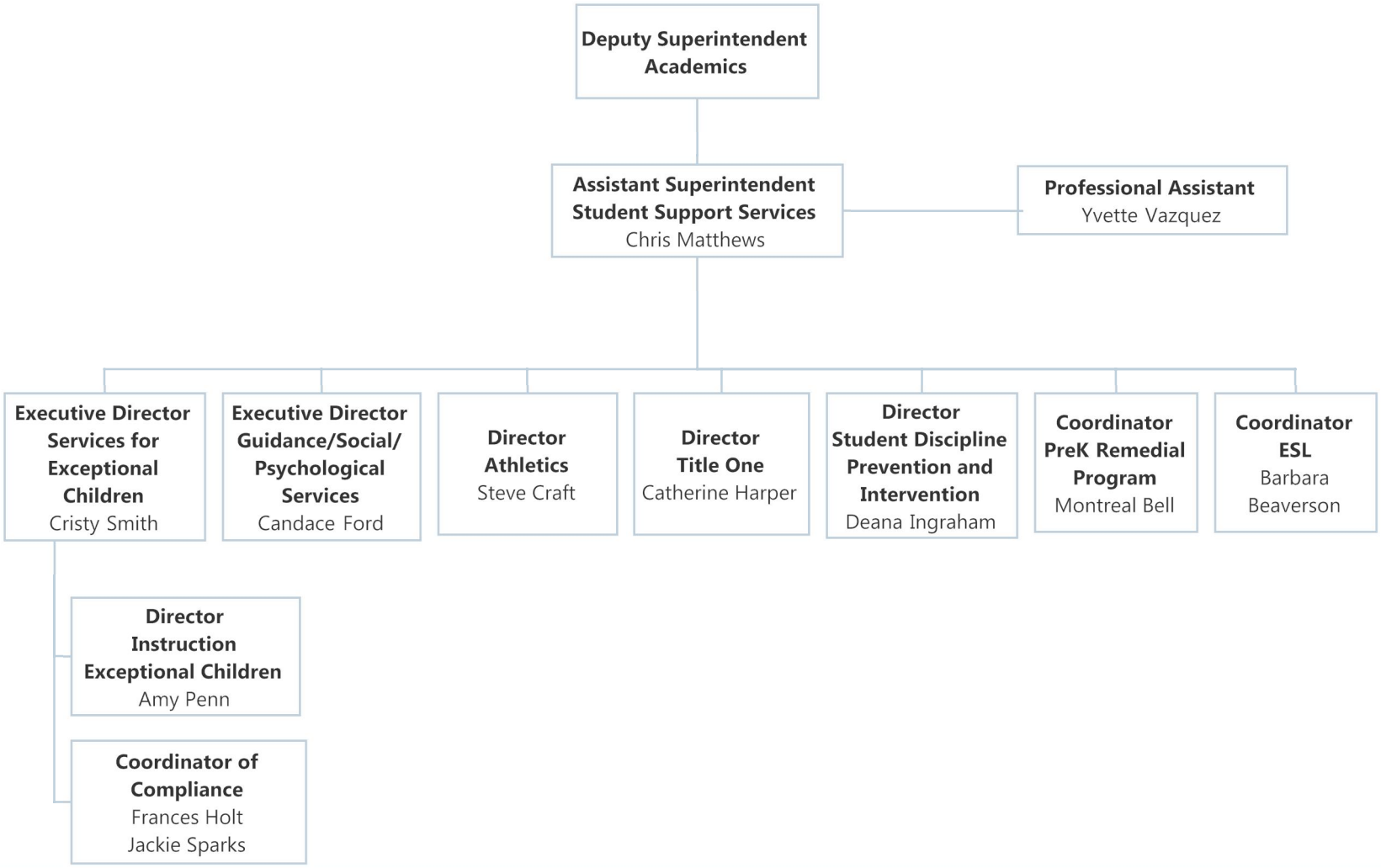
Fulton County Schools
Where Students Come First

Chief Strategy and Innovation Officer



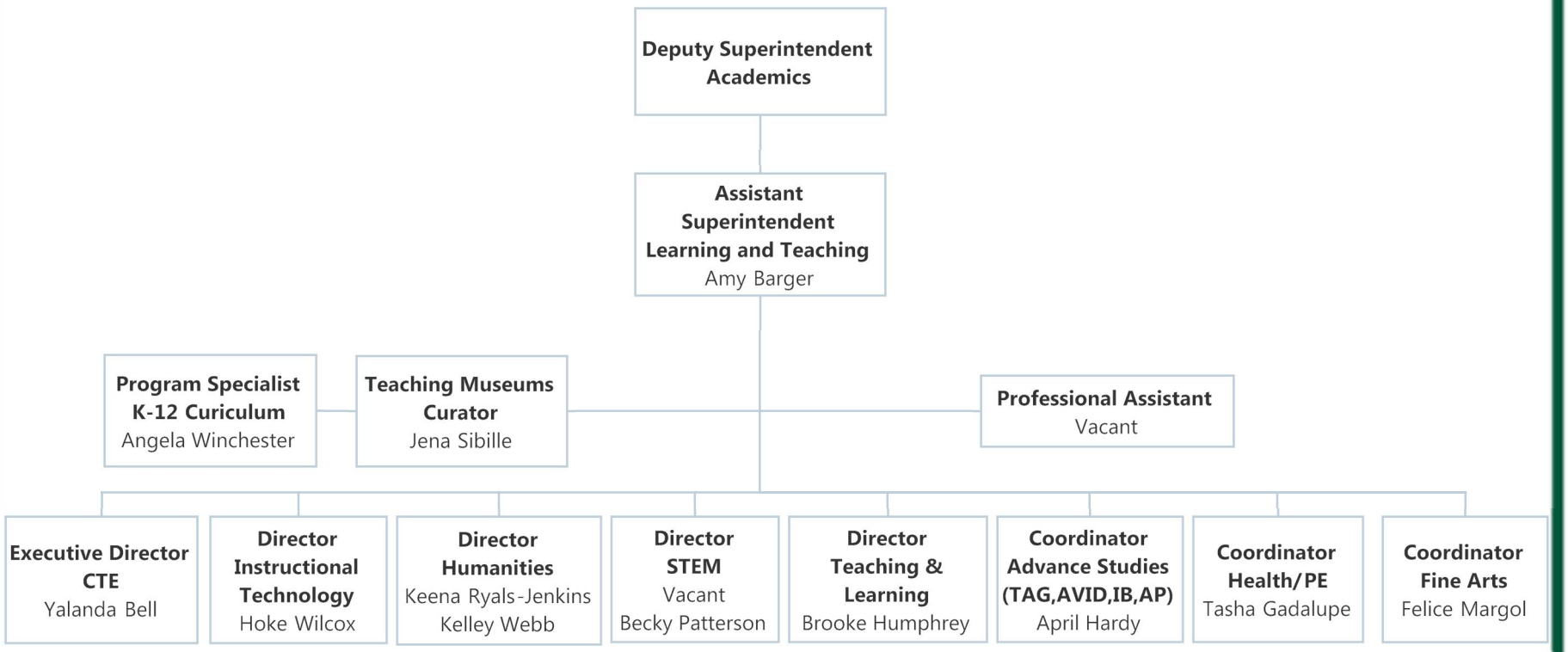
Fulton County Schools
Where Students Come First

Asst. Superintendent Student Support Services



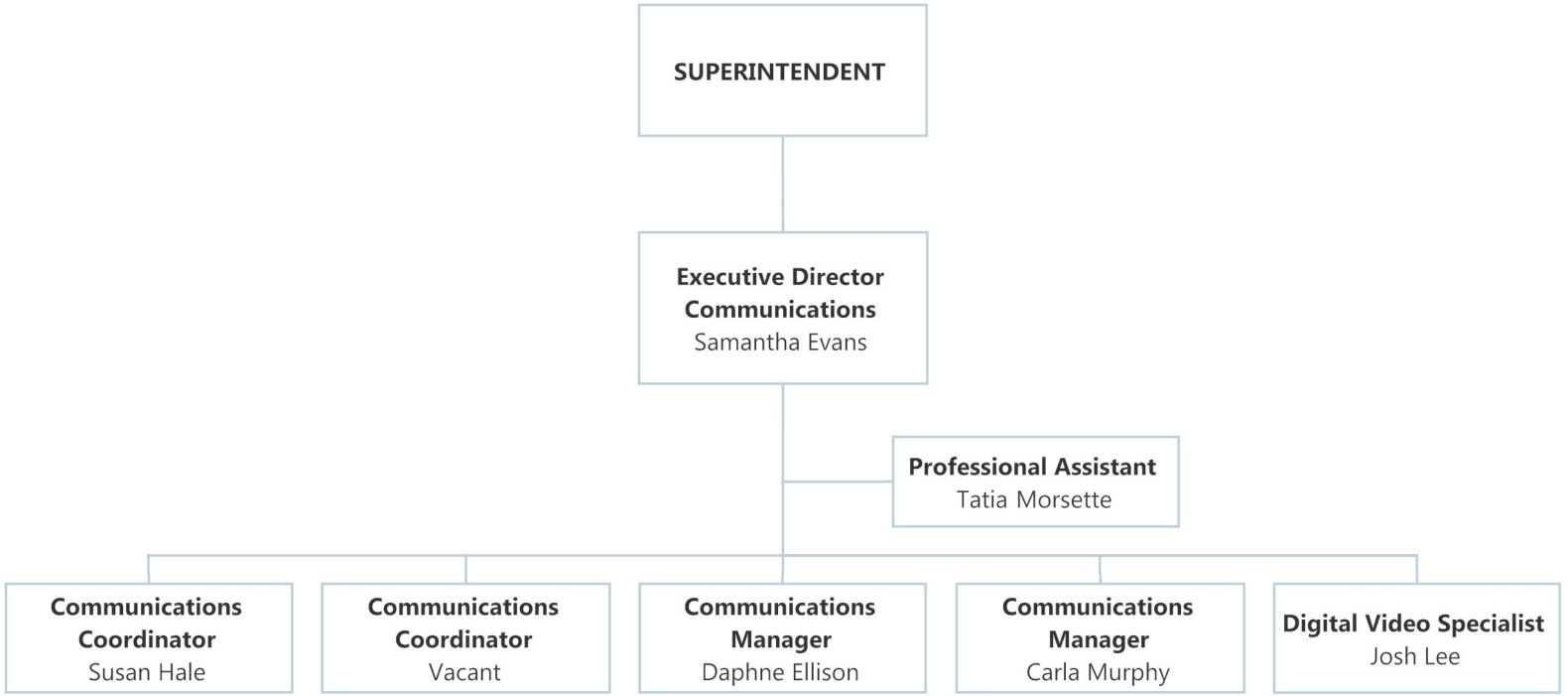
Fulton County Schools
Where Students Come First

Asst. Superintendent Learning & Teaching



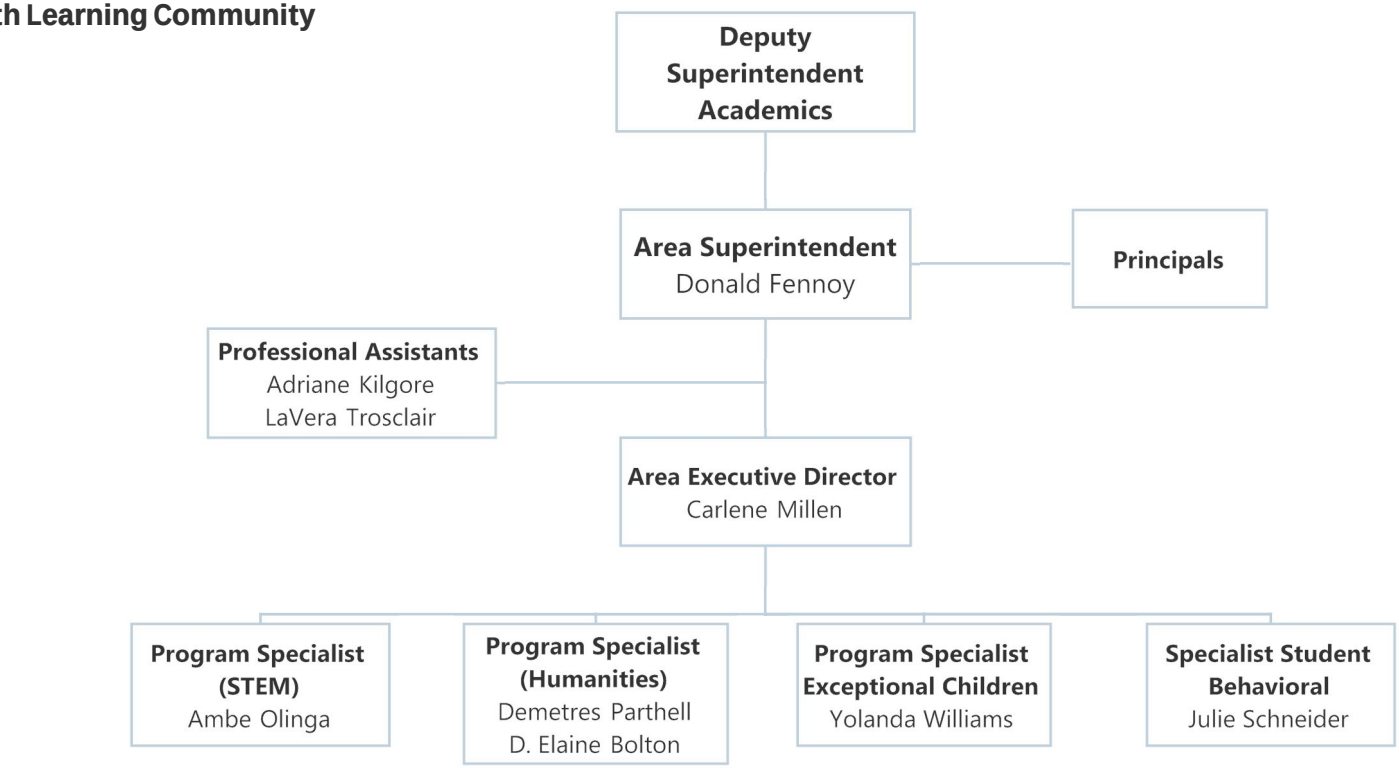
Fulton County Schools
Where Students Come First

Communications



Fulton County Schools
Where Students Come First

Area Superintendent
South Learning Community



Central Support

Supervisor Transportation
Lynda Kennedy
Tonia Marshall
Ian Montfort
Jacqueline Gamble

Supervisor SNP
Denise Weir

Supervisor Capital Programs

Supervisor Environmental Services
Ray Stegall

Maintenance Supervisor
Leon Hill

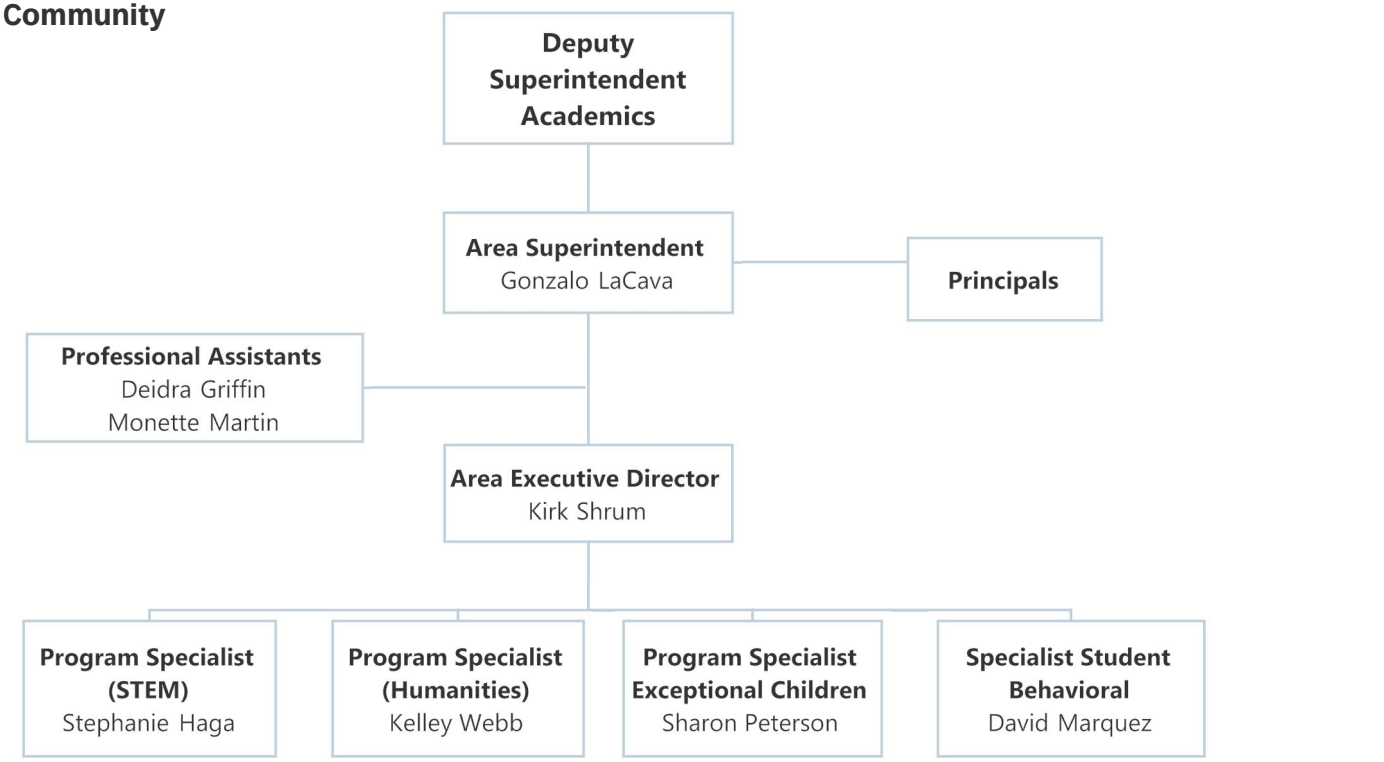
HR Director (Generalist)
Paula Thompson

Facilitator Charter System

Safety/School Police
Lt. McDaniel

Fulton County Schools
Where Students Come First

Area Superintendent
Central Learning Community



Central Support

Supervisor Transportation
Ryan Elcombe
Pam Huddleston
Matt Sanders

Supervisor SNP
Manda Martin

Supervisor Capital Programs

Supervisor Environmental Services
Jay Moore

Maintenance Supervisor
Randy Bush
Larry Brooks

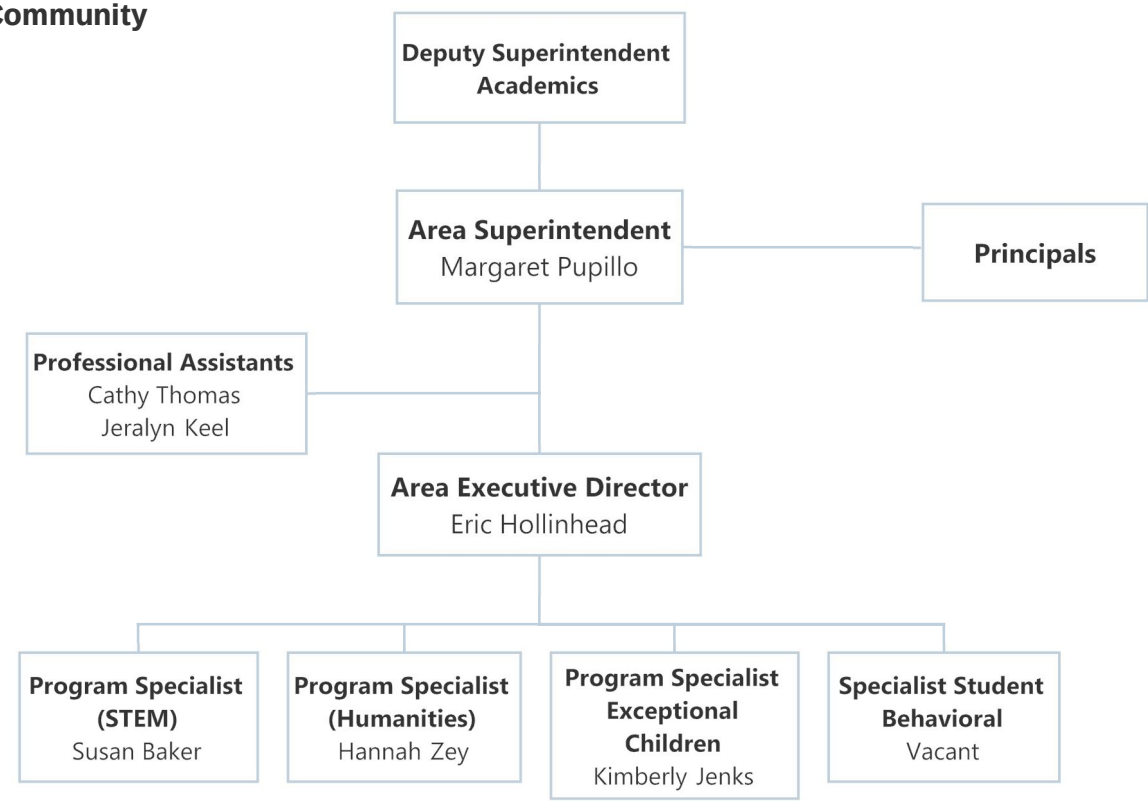
HR Director (Generalist)
Pamela Gayles

Facilitator Charter System

Safety/School Police
Lt. Fuller
Capt. Sulborski

Fulton County Schools
Where Students Come First

Area Superintendent
Northwest Learning Community

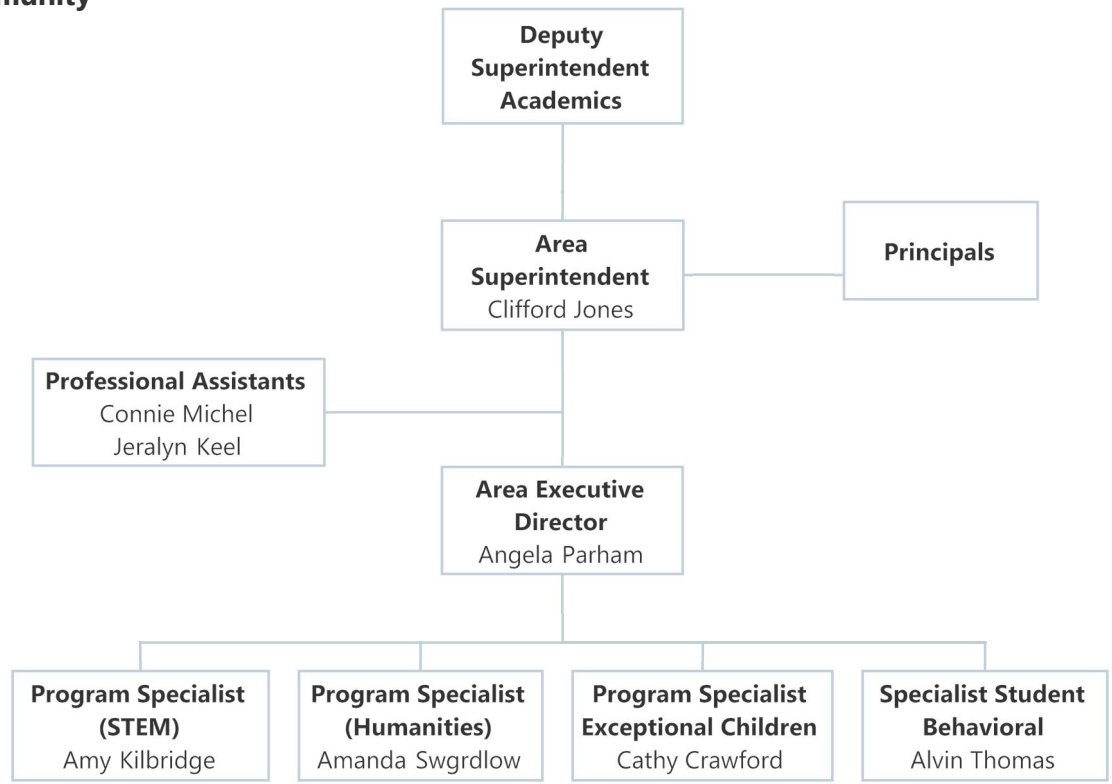


Central Support

Supervisor Transportation	Supervisor SNP	Supervisor Capital Programs	Supervisor Environmental Services	Maintenance Supervisor	HR Director (Generalist)	Facilitator Charter System	Safety/School Police
Carol Bentley Crystal Brooks Tamy Osborne Leslie Travis	Julie Knight-Brown		Jerry Coker	Matt Brooks	Patty Johnson		Capt. Sulborski

Fulton County Schools
Where Students Come First

Area Superintendent
Northeast Learning Community



Central Support

Supervisor Transportation
Duane DeBruler
Stephen Farris
Peggy O'Neill
David Richardson

Supervisor SNP
Andrea Smith

Supervisor Capital Programs

Supervisor Environmental Servies
Jay Mahan

Maintenance Supervisor
Kevin Smith

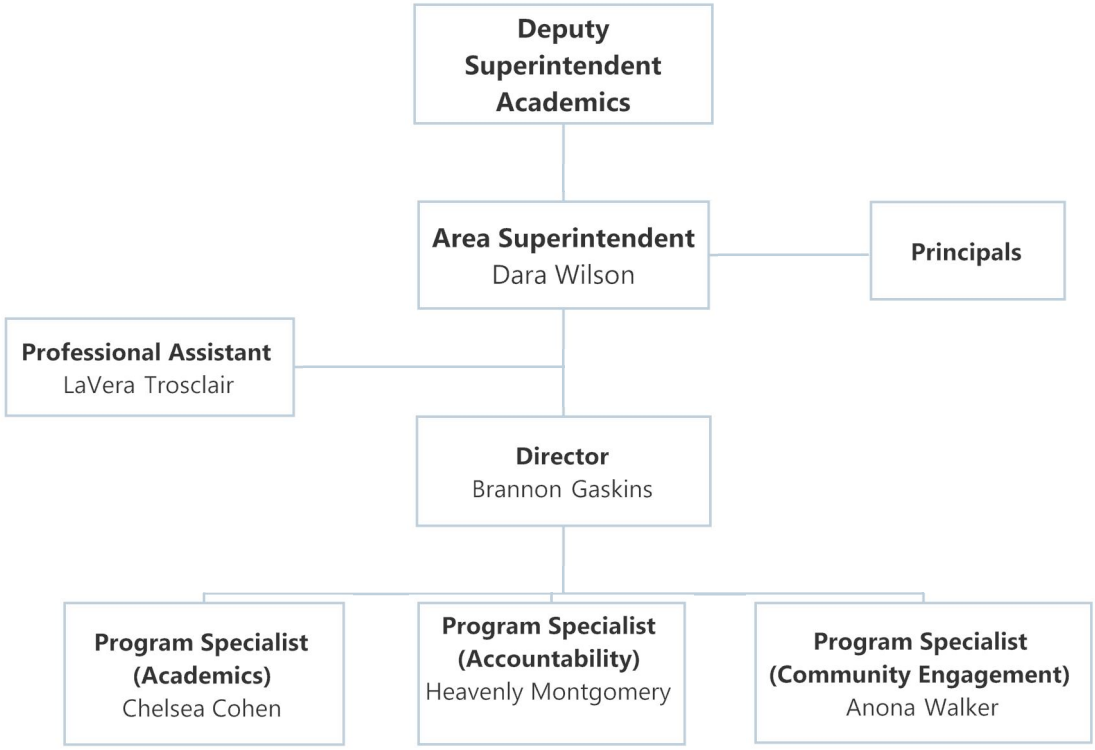
HR Director (Generalist)
Kirk Balcom

Facilitator Charter System

Safety/School Police
Capt. Sulborski

Fulton County Schools
Where Students Come First

Area Superintendent
Achievement Zone



Central Support

Supervisor Transportation
Tonia Marshall
Pam Huddleston
Lynda Kennedy
Janet Thomas

Supervisor SNP
Denise Weir
Manda Martin

Supervisor Capital Programs

Supervisor Environmental Services
Ray Stegall

Maintenance Supervisor
Kevin Smith

HR Director (Generalist)
Eddie Breaux

Facilitator Charter System

Safety/School Police
Lt. Fuller
Lt. McDaniel

Fulton County Schools

Where Students Come First

School Year 2016-17

ELEMENTARY SCHOOLS

ABBOTTS HILL ES	I3
ALPHARETTA ES	H2
BARNWELL ES	H3
BETHUNE ES	E9
BIRMINGHAM FALLS ES	G2
BROOKVIEW ES	E8
CAMPBELL ES	D9
CLIFTONDALE ES	D8
COGBURN WOODS ES	H2
COLLEGE PARK ES	F8
CONLEY HILLS ES	F8
CRABAPPLE CROSSING ES	G2
CREEK VIEW ES	H3
DOLVIN ES	I3
DUNWOODY SPRINGS ES	G4
FELDWOOD ES	E9
FINDLEY OAKS ES	I3
GULLATT ES	E9
HAPEVILLE ES	F8
HEARDS FERRY ES	F5
HEMBREE SPRINGS ES	G3
HERITAGE ES	E9
HIGH POINT ES	G5
HILLIARD, ASA ES	E8
HILLSIDE ES	H3
HOLMES, HAMILTON ES	F8
ISON SPRINGS ES	G4
JACKSON, ESTHER ES	G3
LAKE FOREST ES	G5
LAKE WINDWARD ES	I3
LEE, SEABORN ES	E9
LEWIS, S. L. ES	E9
LIBERTY POINT ES	D9
MANNING OAKS ES	H2
MEDLOCK BRIDGE ES	I3
MIMOSA ES	G3
MOUNTAIN PARK ES	F3
NEW PROSPECT ES	H3
NOLAN, LOVE ES	E9
NORTHWOOD ES	H3
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
DERRICK RD ES SITE	D8
HWY 9 ES SITE	G3

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
3/2016 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 Hills, 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 21st century has seen Atlanta, and by extension Fulton County, become the leading distribution center for goods and services in the southeastern United States. It is also a major financial and telecommunications hub. Several prominent corporations, such as 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 surrounding counties.

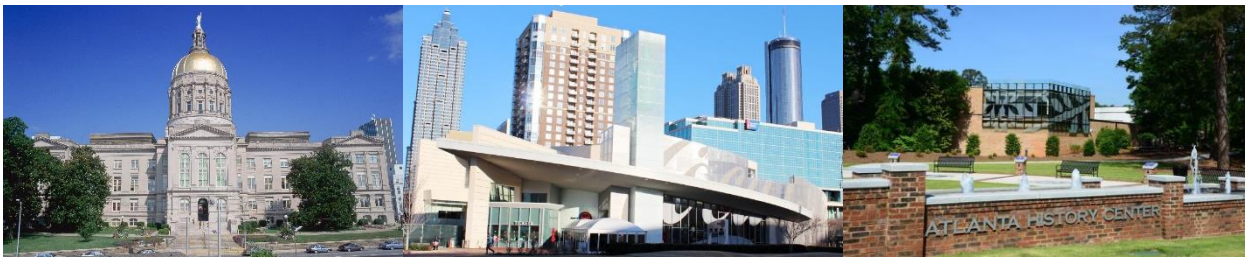


According to the 2010 U.S. census, Fulton has the largest population of any county in Georgia, with 920,581 inhabitants (44.5 percent white, 44.0 percent black, and 0.8 percent Hispanic), approximately 10 percent of the state's population. North Fulton County, or the "golden corridor," was once an agricultural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

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

Fulton County is home to several institutions of higher education, including the Georgia Institute of Technology, Georgia State University, and 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, the Georgia Aquarium, Zoo Atlanta, the College Football Hall of Fame, Wren's Nest (home of "Uncle Remus"), the Auburn Avenue Research Library, and Bulloch Hall, home of Mittie Bulloch, mother of U.S. President Theodore Roosevelt.



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 in 1932 by the consolidation of the former Campbell and Milton counties, making Fulton the size of three counties.

To add to Fulton's uniqueness, the City of Atlanta has long had its own school system and its own Board of Education. These lay in the center of pre-consolidated Fulton County. During the consolidation, the schools within the former Campbell and Milton counties became part of the Fulton County School System. 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.

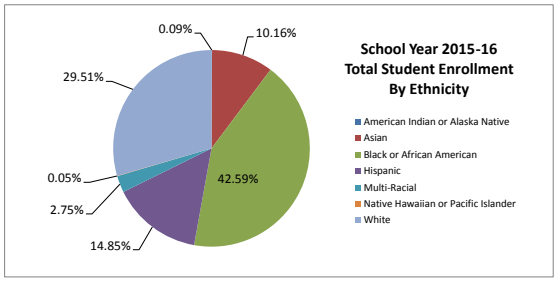
The southern part of Fulton County is comprised of the cities of Chattahoochee Hills, College Park, East Point, Fairburn, Hapeville, Palmetto and Union City. The northern part is home to the cities of Alpharetta, Johns Creek, Milton, Mountain Park, Roswell and Sandy Springs.

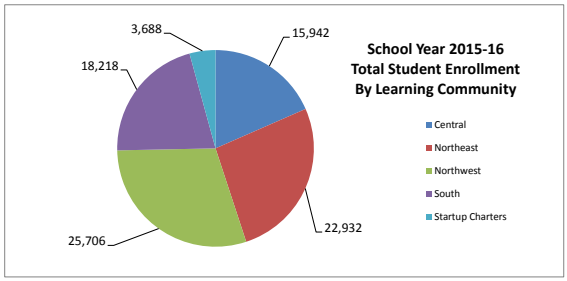
As the fourth largest school system in Georgia, Fulton has more than 12,000 full-time employees, including more than 6,800 teachers and other certified personnel, who work in 101 schools and 10 administrative and support buildings. During the 2016-2017 school year, approximately 96,000 students will attend classes in 57 elementary schools, 19 middle schools, 17 high schools (includes two open campus high schools) and 10 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 2015-16, 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	13	0.08%	22	0.10%	24	0.09%	20	0.11%	4	0.11%	88	0.09%
Asian	472	2.96%	5,826	25.41%	3,141	12.22%	51	0.28%	125	3.39%	9,638	10.16%
Black or African American	6,913	43.36%	3,193	13.92%	3,271	12.72%	16,305	89.50%	2,852	77.33%	40,413	42.59%
Hispanic	5,218	32.73%	3,009	13.12%	3,866	15.04%	1,331	7.31%	290	7.86%	14,088	14.85%
Multi-Racial	402	2.52%	903	3.94%	857	3.33%	283	1.55%	79	2.14%	2,605	2.75%
Native Hawaiian or Pacific Islander	7	0.04%	18	0.08%	14	0.05%	5	0.03%	3	0.08%	48	0.05%
White	2,917	18.30%	9,961	43.44%	14,533	56.54%	223	1.22%	335	9.08%	27,998	29.51%
Total	15,942	100.00%	22,932	100.00%	25,706	100.00%	18,218	100.00%	3,688	100.00%	94,878	100.00%

Fulton County Schools
ESOL Enrollment by Learning Community
School Year 2015-16, 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	3	0.15%	1	0.09%	0	0.00%	0	0.00%	0	0.00%	4	0.08%
Asian	68	3.34%	367	32.89%	223	16.57%	9	2.97%	14	11.97%	687	13.61%
Black or African American	45	2.21%	34	3.05%	23	1.71%	33	10.89%	16	13.68%	178	3.53%
Hispanic	1,848	90.68%	548	49.10%	973	72.29%	255	84.16%	62	52.99%	3,780	74.87%
Multi-Racial	3	0.15%	5	0.45%	2	0.15%	0	0.00%	0	0.00%	10	0.20%
Native Hawaiian or Pacific Islander	1	0.05%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	0.04%
White	70	3.43%	161	14.43%	125	9.29%	6	1.98%	25	21.37%	388	7.68%
Total	2,038	100.00%	1,116	100.00%	1,346	100.00%	303	100.00%	117	100.00%	5,049	100.00%

Fulton County Schools
Special Education Enrollment by Learning Community
School Year 2015-16, 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	0.12%	4	0.20%	0	0.00%	5	0.25%	0	0.00%	12	0.12%
Asian	21	1.27%	168	8.39%	160	5.97%	2	0.10%	0	0.00%	352	3.64%
Black or African American	780	47.19%	421	21.02%	525	19.60%	1,804	89.98%	206	80.16%	4,752	49.12%
Hispanic	587	35.51%	400	19.97%	529	19.75%	105	5.24%	22	8.56%	1,682	17.39%
Multi-Racial	18	1.09%	98	4.89%	89	3.32%	35	1.75%	8	3.11%	258	2.67%
Native Hawaiian or Pacific Islander	1	0.06%	2	0.10%	0	0.00%	0	0.00%	0	0.00%	3	0.03%
White	244	14.76%	910	45.43%	1,376	51.36%	54	2.69%	21	8.17%	2,615	27.03%
Total	1,653	100.00%	2,003	100.00%	2,679	100.00%	2,005	100.00%	257	100.00%	9,674	100.00%

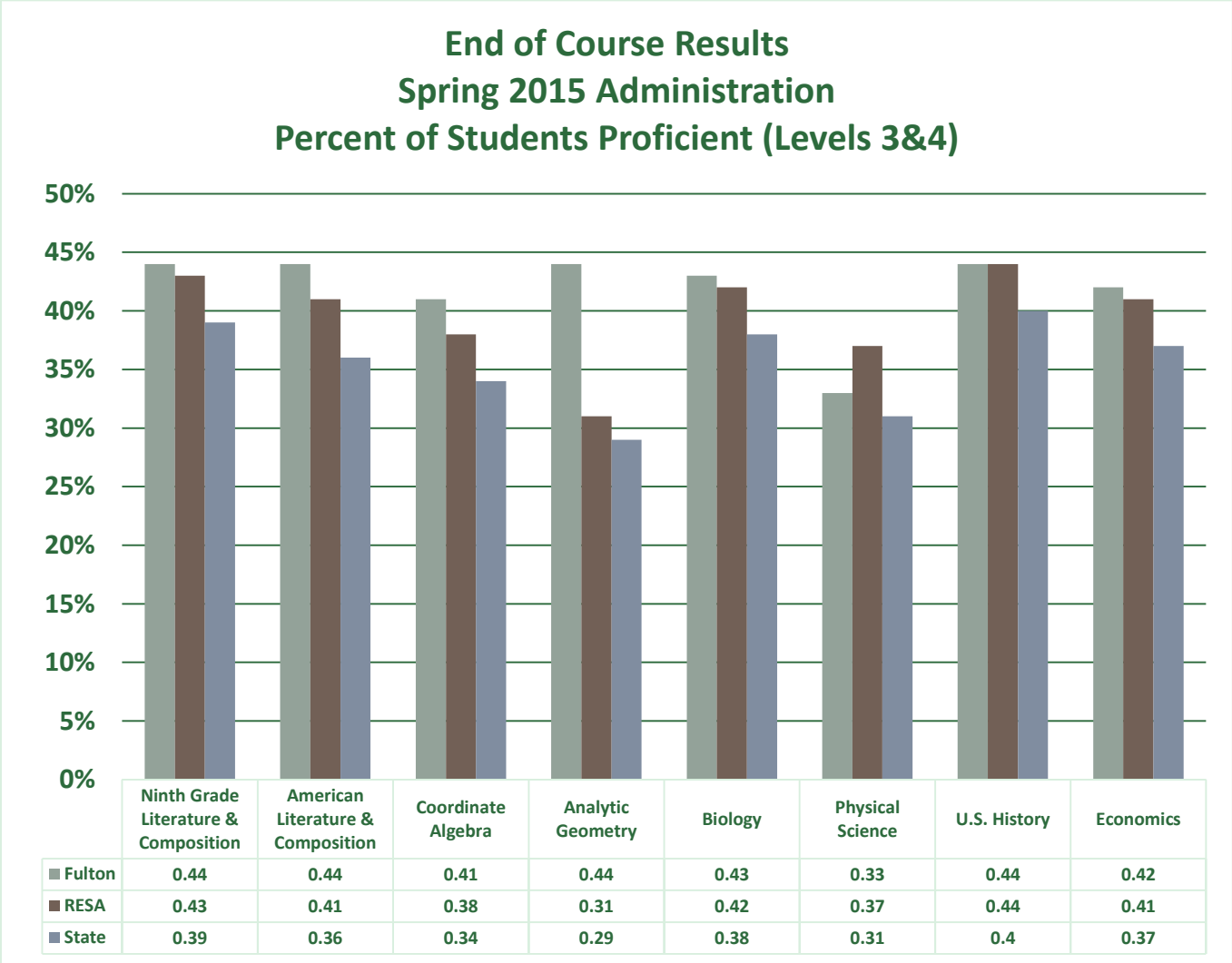
2015-16 Learning Communities - Student Enrollment Ethnicity														
	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Central	13	0.08%	472	2.96%	6913	43.4%	5218	32.73%	402	2.52%	7	0.04%	2917	18.30%
Northeast	22	0.10%	5826	25.41%	3193	13.9%	300	13.12%	903	3.94%	18	0.08%	9961	43.44%
Northwest	24	0.09%	3141	12.22%	3271	12.7%	3866	15.04%	857	3.33%	14	0.05%	14533	56.54%
South	20	0.11%	51	0.28%	16305	89.5%	1331	7.31%	283	1.55%	5	0.03%	223	1.22%

		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	7.95%	7.95%	4.55%	6.82%	14.77%	5.68%	6.82%	4.55%	9.09%	6.82%	6.82%	7.95%	10.23%
	Georgia	7.54%	9.63%	8.54%	8.07%	8.01%	7.34%	7.51%	8.16%	7.41%	4.89%	10.33%	5.98%	6.60%
	USA	7.52%	7.39%	7.59%	7.65%	8.0%	7.43%	7.17%	7.67%	7.70%	7.81%	8.00%	7.54%	8.90%
Asian	Fulton	7.11%	7.19%	7.31%	7.72%	7.17%	8.07%	8.08%	7.84%	7.22%	8.15%	8.26%	6.57%	7.60%
	Georgia	8.39%	6.16%	7.12%	7.24%	8.64%	7.12%	8.04%	9.59%	9.68%	7.43%	5.56%	7.29%	7.74%
	USA	8.17%	7.33%	7.78%	8.06%	7.87%	7.56%	7.81%	7.91%	7.16%	7.21%	7.77%	7.54%	7.84%
African American	Fulton	6.93%	7.40%	7.62%	7.63%	7.74%	7.33%	7.12%	7.20%	7.29%	8.93%	8.08%	7.00%	7.06%
	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	8.27%	8.52%	8.49%	8.61%	8.04%	8.09%	7.77%	7.20%	7.31%	7.37%	6.94%	4.95%	4.69%
	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	7.02%	7.98%	7.94%	8.02%	8.10%	7.33%	7.87%	7.90%	7.52%	7.33%	7.37%	7.02%	7.02%
	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	6.25%	4.17%	6.25%	2.08%	8.33%	8.33%	16.67%	8.33%	6.25%	6.25%	6.25%	8.33%	12.50%
	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	5.97%	6.56%	6.64%	7.11%	7.03%	7.37%	7.61%	7.76%	7.78%	8.84%	8.76%	8.75%	8.30%
	Georgia	8.40%	7.10%	7.30%	7.60%	8.10%	7.60%	8.20%	8.30%	7.80%	7.80%	7.80%	7.10%	6.90%
	USA	7.6%	7.6%	7.4%	7.6%	7.6%	7.6%	7.7%	7.6%	7.8%	7.8%	7.9%	7.7%	8.2%

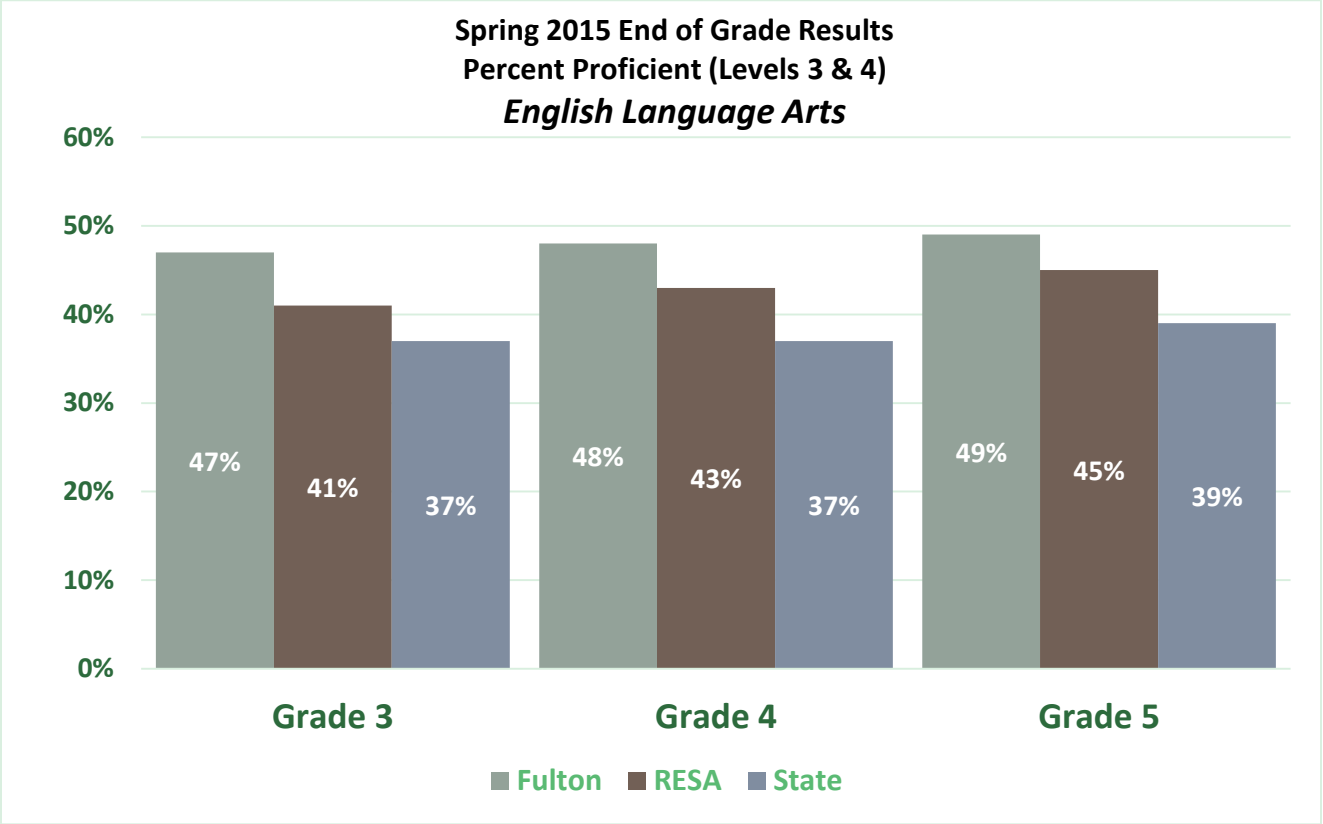
*Source: U.S. Census Bureau, 2013 American Community Survey

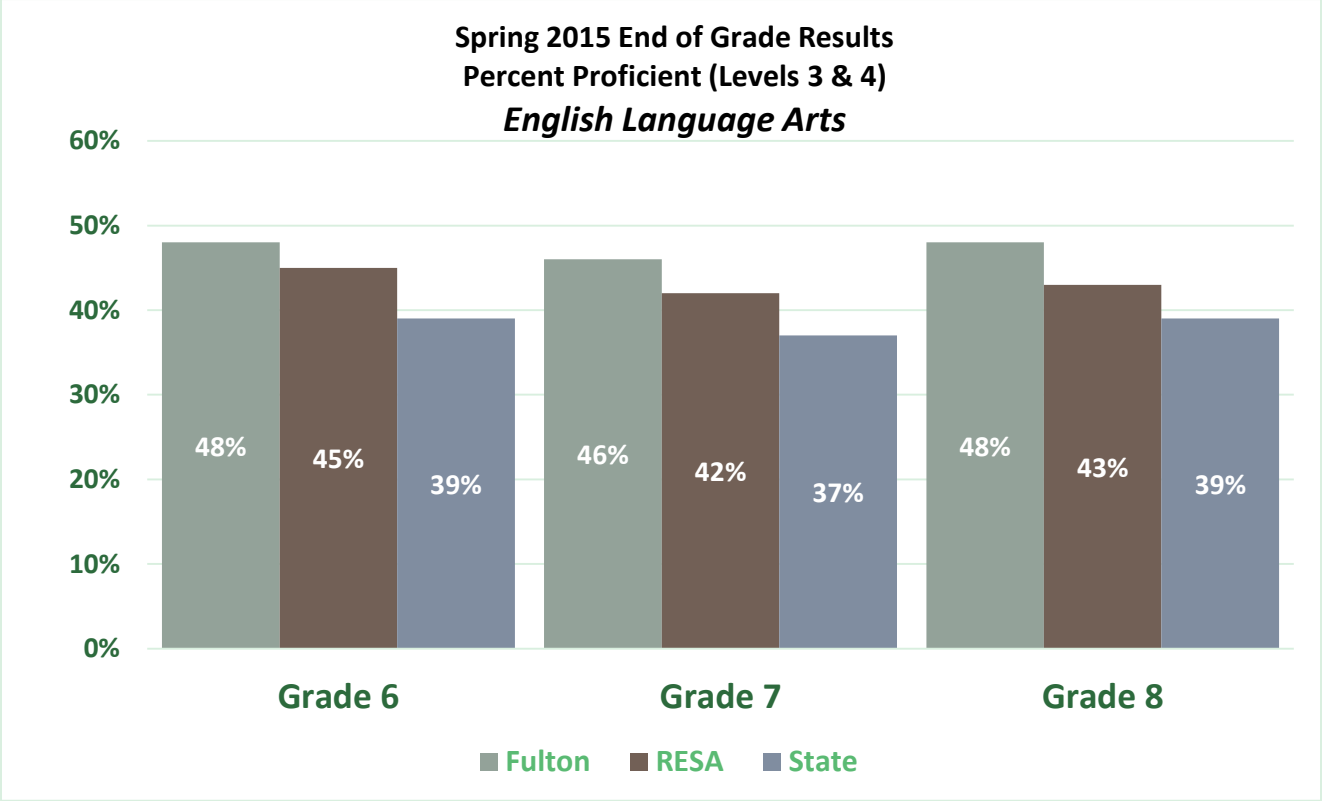
The Georgia Milestones Assessment System (Georgia Milestones) is a comprehensive summative assessment program that measures how well students have learned the knowledge and skills outlined in the state-adopted content standards for language arts, mathematics, science, and social studies. Students in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

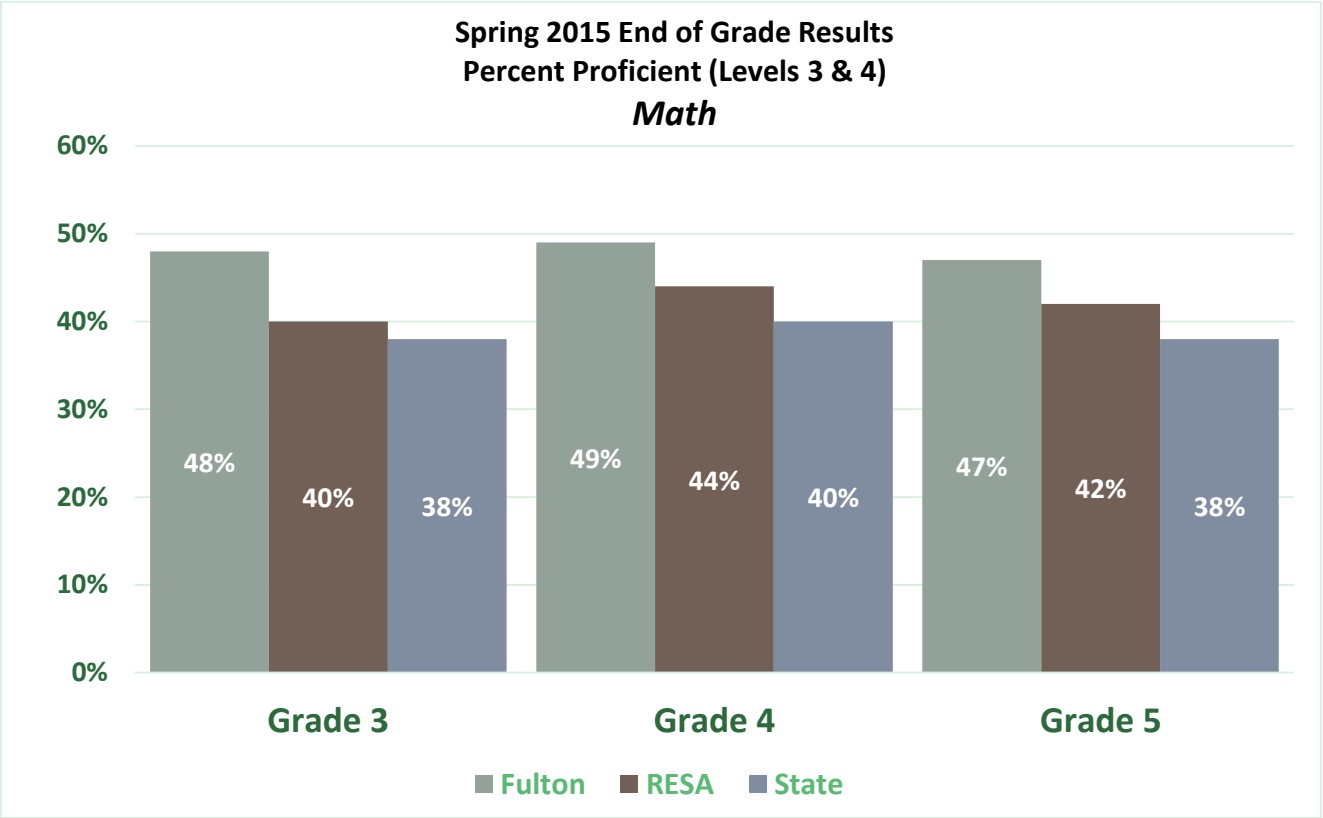
Milestones results are reported using four categories of achievement with proficiency as the target: Beginning Learner, Developing Learner, Proficient Learner, and Distinguished Learner. Students in the Beginning Learner level do not yet demonstrate proficiency and need substantial academic support to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

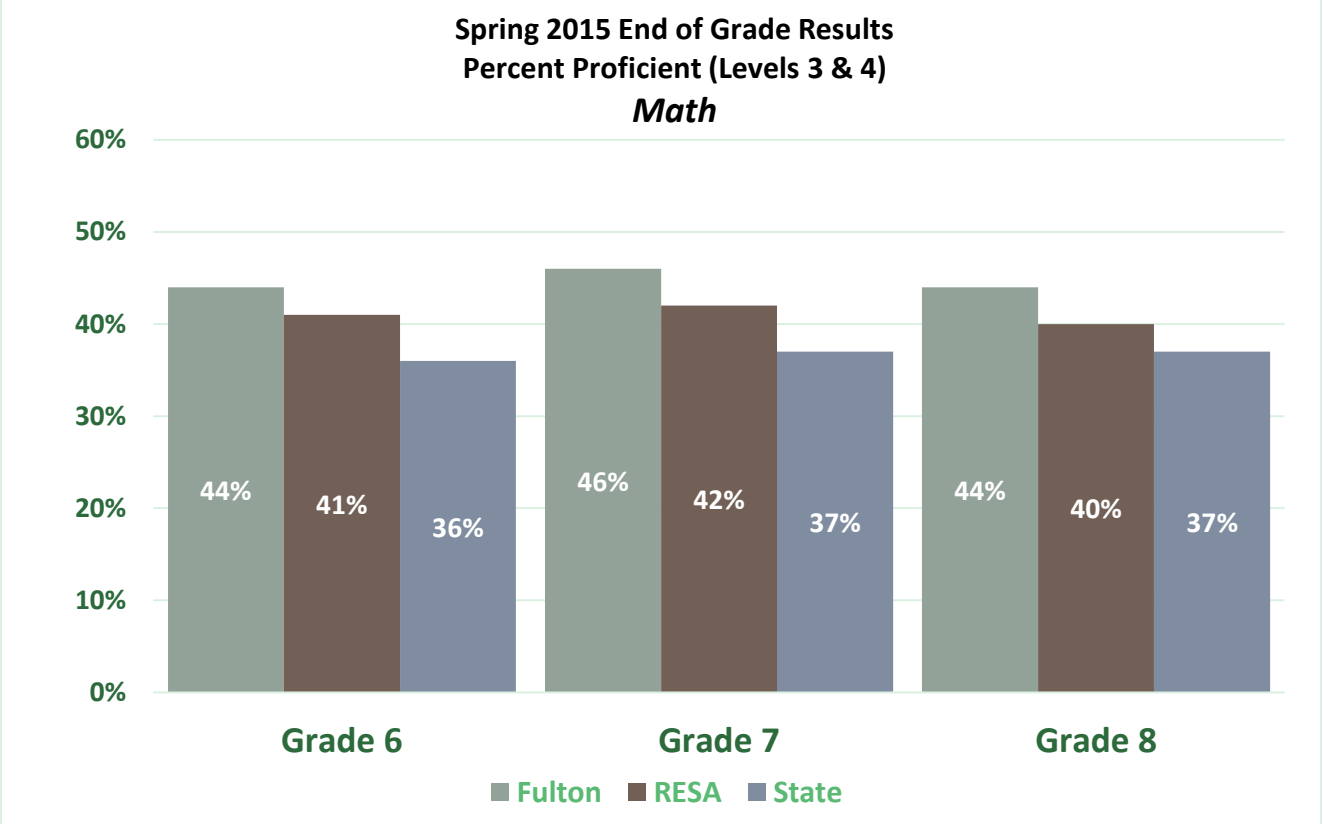


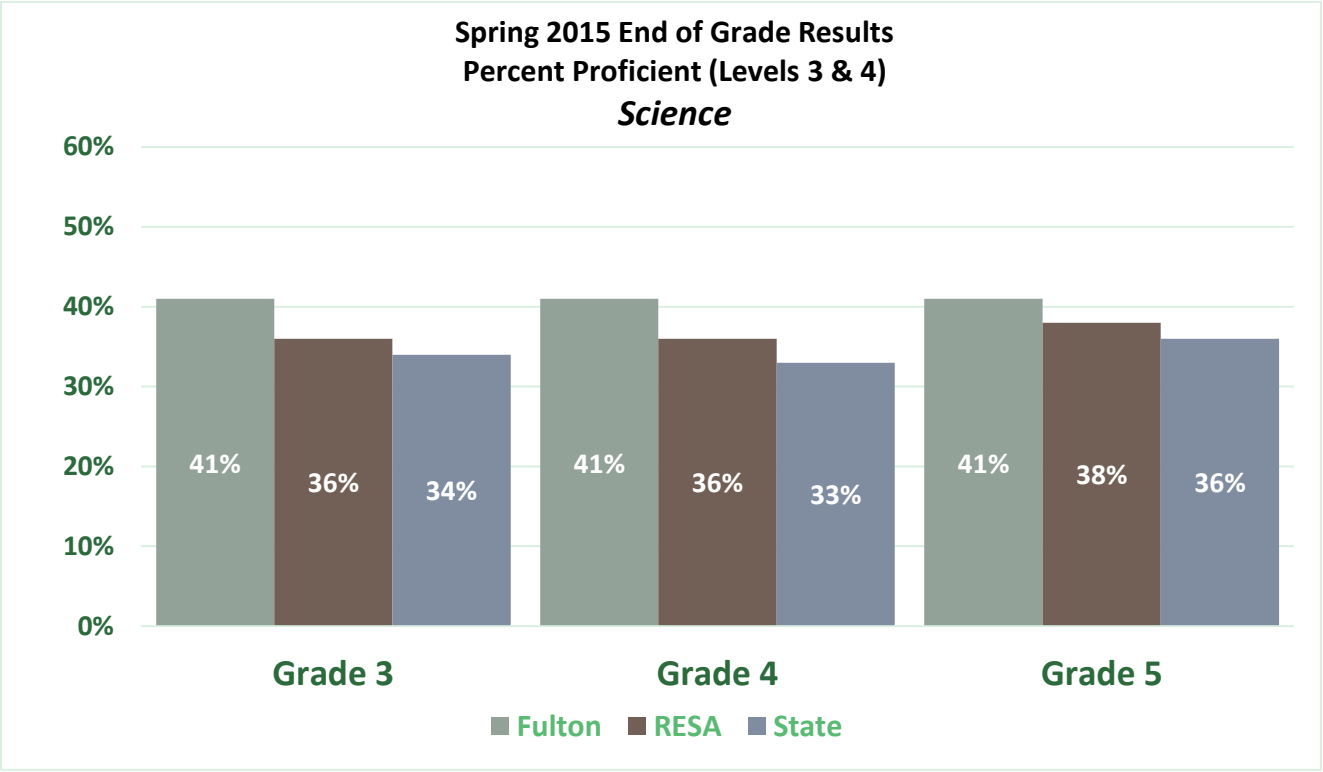
	Ninth Grade Literature & Composition	American Literature & Composition	Coordinate Algebra	Analytic Geometry	Biology	Physical Science	U.S. History	Economics
Fulton	0.44	0.44	0.41	0.44	0.43	0.33	0.44	0.42
RESA	0.43	0.41	0.38	0.31	0.42	0.37	0.44	0.41
State	0.39	0.36	0.34	0.29	0.38	0.31	0.4	0.37

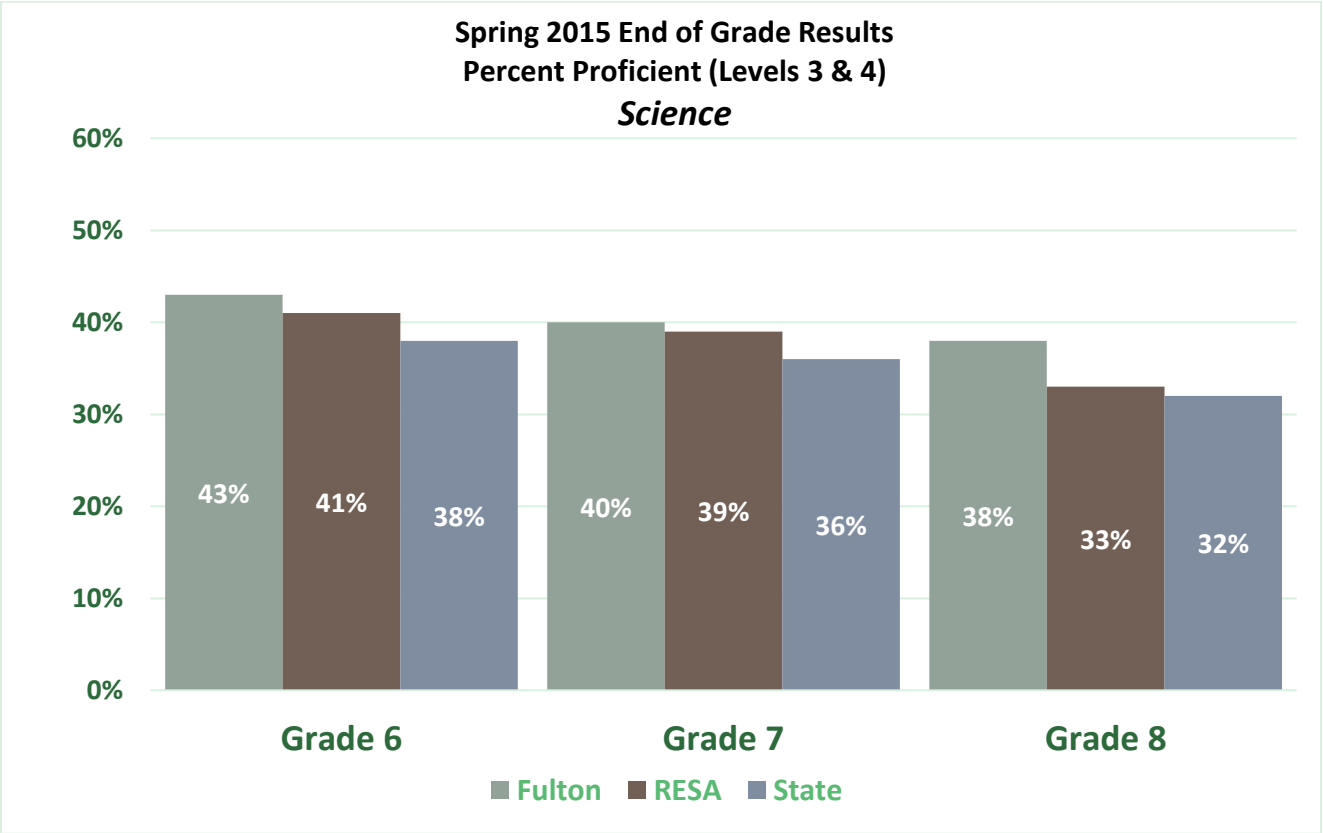

Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
English Language Arts
60%
50%
40%
30%
20%
10%
0%
47%
41%
37%
48%
43%
37%
49%
45%
39%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State

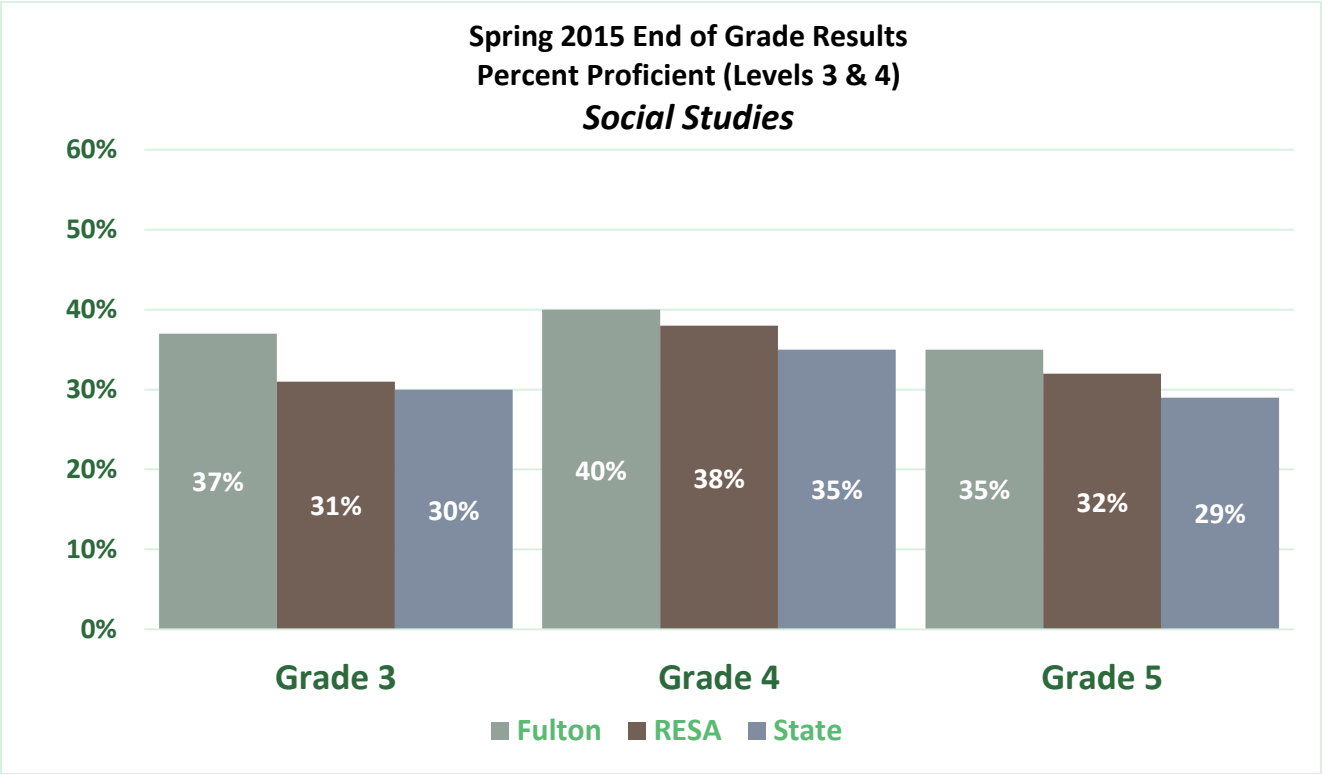

Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
English Language Arts
60%
50%
40%
30%
20%
10%
0%
48%
45%
39%
46%
42%
37%
48%
43%
39%
Grade 6
Grade 7
Grade 8
Fulton
RESA
State

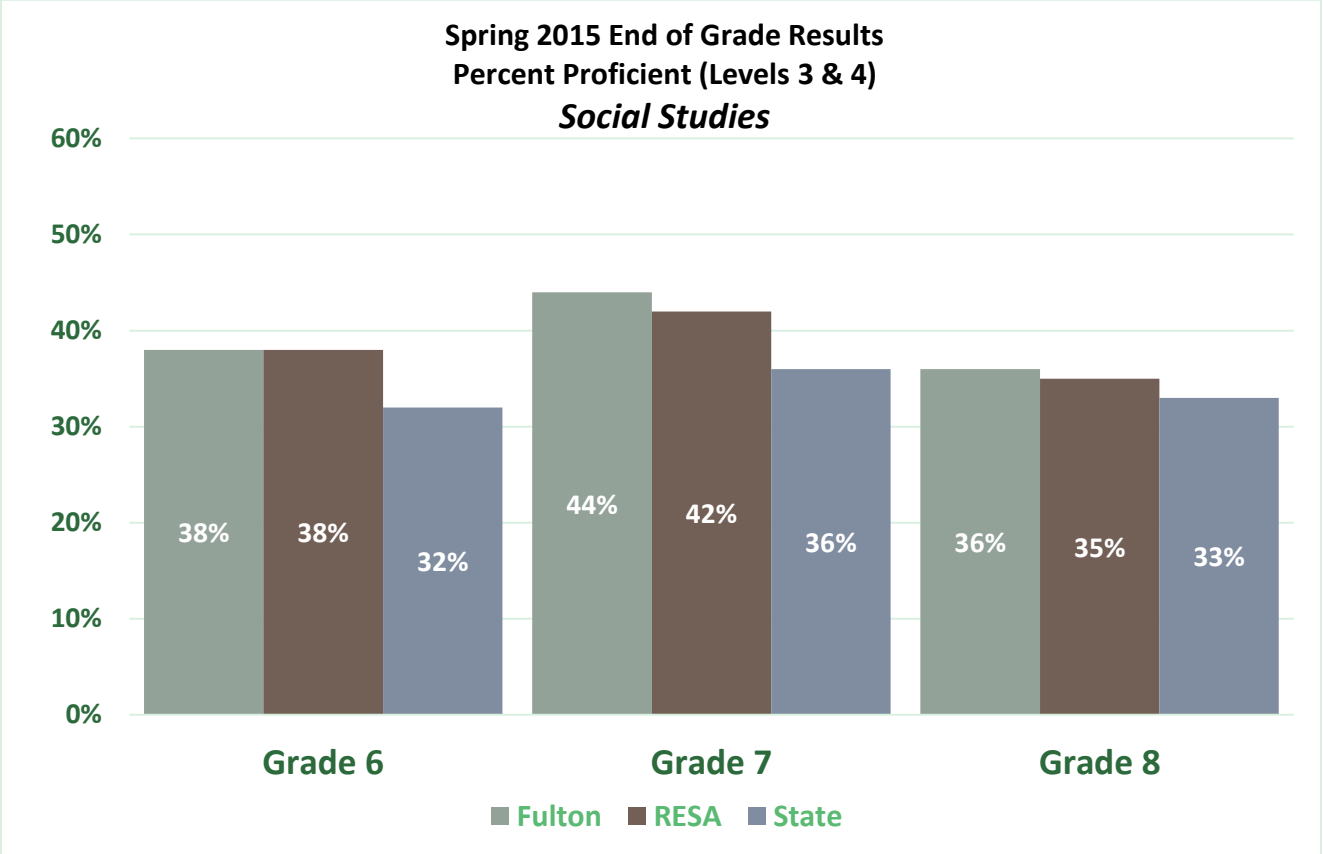

Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
Math
60%
50%
40%
30%
20%
10%
0%
48%
40%
38%
49%
44%
40%
47%
42%
38%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State


Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
Math
60%
50%
40%
30%
20%
10%
0%
44%
41%
36%
46%
42%
37%
44%
40%
37%
Grade 6
Grade 7
Grade 8
Fulton
RESA
State


Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
Science
60%
50%
40%
30%
20%
10%
0%
41%
36%
34%
41%
36%
33%
41%
38%
36%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State


Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
Science
60%
50%
40%
30%
20%
10%
0%
43%
41%
38%
40%
39%
36%
38%
33%
32%
Grade 6
Grade 7
Grade 8
Fulton
RESA
State


Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
Social Studies
60%
50%
40%
30%
20%
10%
0%
37%
31%
30%
40%
38%
35%
35%
32%
29%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State


Spring 2015 End of Grade Results
Percent Proficient (Levels 3 & 4)
Social Studies
60%
50%
40%
30%
20%
10%
0%
38%
38%
32%
44%
42%
36%
36%
35%
33%
Grade 6
Grade 7
Grade 8
Fulton
RESA
State

The College and Career Ready Performance Index

The Georgia Department of Education has released results of the fourth 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.

2015 Results

Using 2014-2015 data, the CCRPI measures schools and school districts on a 100-point scale. Fulton County's district score for the year was 74.7, slightly below the state score of 75.5. At the elementary level, Fulton County outperformed the state with a score of 78 compared to the state average of 76.8.

Sweet Apple Elementary achieved a near perfect score of 99.7. Over 60 percent of the 105 schools in Fulton County earned a score of 70 or above. Nineteen schools had a score of over 90.

Because of changes made to the CCRPI component weights for 2015 and calculation methodology, CCRPI scores for 2015 cannot be compared to previous years.

Interpreting the CCRPI results

A school and district's overall score is made up of three major areas: Achievement (50 points possible), Progress (40 points possible) and Achievement Gap (10 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
2014 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
Abbotts Hill Elementary School	E	57.1	17.1	15.0	2.7	1.5	4.2	93.4
Alpharetta Elementary School	E	53.4	16.6	11.0	3.5	1.5	5.0	86.0
Amana Academy School	E	53.2	18.6	9.0	2.4	0.5	2.9	83.7
Barnwell Elementary School	E	56.8	16.2	13.0	2.1	1.0	3.1	89.1
Bethune Elementary School	E	36.3	13.3	0.0	0.0	0.5	0.5	50.1
Birmingham Falls Elementary School	E	57.0	15.0	11.0	1.5	1.0	2.5	85.5
Brookview Elementary School	E	38.4	18.1	7.0	0.0	0.0	0.0	63.5
Campbell Elementary School	E	46.9	16.1	12.0	6.3	0.5	6.8	81.8
Cliftondale Elementary School	E	45.2	14.2	2.0	0.7	0.5	1.2	62.6
Cogburn Woods Elementary School	E	55.5	16.8	10.0	2.6	1.0	3.6	85.9
Conley Hills Elementary School	E	40.7	18.2	8.0	4.6	2.0	6.6	73.5
Crabapple Crossing Elementary School	E	59.0	15.0	15.0	1.4	1.5	2.9	91.9
Creek View Elementary School	E	56.4	18.6	15.0	2.5	1.5	4.0	94.0
Dolvin Elementary School	E	57.3	17.2	15.0	2.8	1.0	3.8	93.3
Dunwoody Springs Elementary School	E	47.3	15.4	11.0	4.8	0.5	5.3	79.0
E. C. West Elementary School	E	44.2	17.0	6.0	2.8	1.0	3.8	71.0
Feldwood Elementary School	E	37.9	13.9	4.0	0.0	0.0	0.0	55.8
Findley Oaks Elementary School	E	57.3	16.4	15.0	1.5	1.0	2.5	91.2
Fulton Sunshine Charter Elementary	E	58.6	17.2	15.0	1.7	1.0	2.7	93.5
Gullatt Elementary School	E	35.2	14.5	11.0	0.9	0.0	0.9	61.6
Hamilton E. Holmes Elementary	E	30.7	14.5	2.0	1.3	1.0	2.3	49.5
Hapeville Elementary School	E	38.1	15.4	6.0	0.7	1.5	2.2	61.7
Heards Ferry Elementary School	E	57.9	16.5	15.0	1.2	0.5	1.7	91.1
Hembree Springs Elementary School	E	54.8	18.3	10.0	5.3	1.0	6.3	89.4
Heritage Elementary School	E	32.2	14.9	7.0	0.7	0.0	0.7	54.8
High Point Elementary School	E	47.4	15.3	6.0	0.9	1.5	2.4	71.1
Hillside Elementary School	E	49.6	18.2	10.0	3.1	1.0	4.1	81.9
Ison Springs Elementary School	E	44.7	13.4	4.0	5.3	1.0	6.3	68.4
Jackson Elementary School	E	43.6	14.9	5.0	1.9	1.5	3.4	66.9
KIPP South Fulton Academy School	E	49.7	20.0	4.0	6.7	0.0	6.7	80.4
Lake Forest Elementary	E	41.1	14.7	2.0	0.0	1.0	1.0	58.8
Lake Windward Elementary School	E	56.8	19.5	15.0	2.5	1.0	3.5	94.8
Lee Elementary School	E	42.5	16.4	0.0	0.0	0.5	0.5	59.4
Liberty Point Elementary School	E	40.7	14.2	3.0	0.0	1.0	1.0	58.9
Main Street Charter Academy Elementary	E	49.3	15.6	9.0	1.5	0.0	1.5	75.4
Manning Oaks Elementary School	E	53.0	16.4	9.0	4.7	1.5	6.2	84.6
Medlock Bridge Elementary School	E	56.5	18.7	14.0	3.3	0.5	3.8	93.0
Mimosa Elementary School	E	39.2	13.2	7.0	1.9	1.5	3.4	62.8
Mount Olive Elementary School	E	33.3	13.1	4.0	0.0	0.5	0.5	50.9
Mountain Park Elementary School	E	57.3	15.5	15.0	1.6	1.5	3.1	90.9
New Prospect Elementary School	E	56.7	16.0	12.0	2.1	2.0	4.1	88.8
Nolan Elementary School	E	36.7	12.5	5.0	0.0	0.5	0.5	54.7
Northwood Elementary School	E	57.2	18.4	15.0	3.9	2.5	6.4	97.0
Oak Knoll Elementary School	E	39.8	18.3	8.0	1.2	1.0	2.2	68.3
Oakley Elementary School	E	42.1	14.5	7.0	1.8	0.0	1.8	65.4
Ocee Elementary School	E	57.2	18.9	15.0	3.0	1.0	4.0	95.1
Palmetto Elementary School	E	43.6	16.3	9.0	7.5	1.5	9.0	77.9
Parklane Elementary School	E	35.7	17.0	4.0	0.7	1.0	1.7	58.4
Randolph Elementary School	E	44.7	14.3	5.0	0.8	1.5	2.3	66.3
Renaissance ES	E	42.4	14.2	4.0	2.4	1.0	3.4	64.0
River Eves Elementary School	E	51.8	18.3	12.0	4.9	1.0	5.9	88.0
Roswell North Elementary School	E	53.7	16.9	14.0	2.2	1.5	3.7	88.3
S. L. Lewis Elementary School	E	38.3	14.4	1.0	1.0	1.0	2.0	55.7
Shakerag Elementary School	E	59.0	16.6	15.0	1.9	1.5	3.4	94.0
Spalding Drive Elementary	E	53.4	17.1	11.0	1.7	1.0	2.7	84.2
State Bridge Crossing Elementary School	E	58.9	16.6	15.0	2.4	1.0	3.4	93.9
Stonewall Tell Elementary School	E	48.6	14.1	5.0	4.6	1.0	5.6	73.3
Summit Hill Elementary	E	58.6	14.9	15.0	1.3	2.0	3.3	91.8

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	Challenge Points	CCRPI Score
Sweet Apple Elementary School	E	56.7	18.8	15.0	1.5	0.5	2.0	92.5
Tubman Elementary School	E	41.6	17.9	14.0	1.0	1.5	2.5	76.0
Wilson Creek Elementary School	E	58.8	16.9	15.0	2.7	0.5	3.2	93.9
Woodland Elementary School	E	50.0	18.2	9.0	4.5	0.5	5.0	82.2
Amana Academy School	M	56.0	19.8	13.0	3.4	0.0	3.4	92.2
Autrey Mill Middle School	M	58.9	17.3	15.0	1.8	0.5	2.3	93.5
Bear Creek Middle School	M	42.1	15.2	10.0	1.8	0.5	2.3	69.6
Camp Creek Middle School	M	37.8	14.3	5.0	1.0	0.5	1.5	58.6
Crabapple Middle School	M	58.7	18.4	13.0	2.8	0.0	2.8	92.9
Elkins Pointe Middle School	M	51.3	17.1	6.0	1.7	0.5	2.2	76.6
Hapeville Charter Middle School	M	41.7	12.3	3.0	2.5	0.0	2.5	59.5
Haynes Bridge Middle School	M	55.6	16.9	10.0	3.9	0.5	4.4	86.9
Holcomb Bridge Middle School	M	49.4	16.4	5.0	1.3	0.5	1.8	72.6
Hopewell Middle School	M	55.5	18.1	13.0	1.7	0.0	1.7	88.3
KIPP South Fulton Academy School	M	54.5	17.8	12.0	6.5	0.0	6.5	90.8
Main Street Charter Academy Middle	M	44.4	15.2	1.0	0.6	0.0	0.6	61.2
McNair Middle School	M	34.9	13.5	4.0	0.0	0.5	0.5	52.9
Northwestern Middle School	M	59.0	16.7	15.0	1.6	0.5	2.1	92.8
Paul D. West Middle School	M	36.3	14.1	5.0	0.0	0.5	0.5	55.9
Renaissance Middle School	M	40.5	14.2	4.0	0.6	0.5	1.1	59.8
Ridgeview Charter School	M	47.8	15.2	7.0	0.4	0.0	0.4	70.4
River Trail Middle School	M	59.2	18.1	15.0	1.7	0.0	1.7	94.0
Sandtown Middle School	M	44.2	14.1	3.0	1.4	0.5	1.9	63.2
Sandy Springs Middle School	M	47.7	15.6	6.0	1.5	0.0	1.5	70.8
Taylor Road Middle School	M	58.1	15.9	14.0	2.8	0.0	2.8	90.8
Webb Bridge Middle School	M	59.3	19.3	15.0	1.9	0.0	1.9	95.5
Woodland Middle School	M	38.9	14.4	2.0	0.0	0.0	0.0	55.3
Alpharetta High School	H	54.5	16.8	12.5	1.7	1.0	2.7	86.5
Banneker High School	H	30.3	13.9	5.0	0.0	0.5	0.5	49.7
Cambridge High School	H	54.4	16.9	13.8	1.7	0.0	1.7	86.8
Centennial High School	H	48.6	15.3	8.7	2.4	0.5	2.9	75.5
Chattahoochee High School	H	54.9	18.6	15.0	2.3	0.0	2.3	90.8
Creekside High School	H	34.6	14.5	7.5	0.5	0.5	1.0	57.6
Fulton Science Academy High School	H	53.9	18.9	13.8	3.9	0.0	3.9	90.5
Hapeville Charter Career Academy	H	40.1	12.9	7.5	2.7	0.0	2.7	63.2
Independence Alternative School	H	36.0	16.5	8.3	3.4	0.0	3.4	64.2
Johns Creek High School	H	56.6	17.7	15.0	1.8	1.5	3.3	92.6
Langston Hughes High School	H	38.1	13.8	2.5	1.4	0.5	1.9	56.3
McClarin Alternative School	H	23.2	13.2	11.7	1.3	0.5	1.8	49.9
Milton High School	H	55.6	18.1	13.8	1.9	1.0	2.9	90.4
North Springs High School	H	46.5	16.2	7.5	2.5	0.0	2.5	72.7
Northview High School	H	56.8	18.2	15.0	1.9	1.5	3.4	93.4
Riverwood International Charter School	H	47.0	16.8	6.3	1.0	0.5	1.5	71.6
Roswell High School	H	52.3	17.8	11.3	2.2	0.0	2.2	83.6
Tri-Cities High School	H	37.2	14.6	5.0	0.4	0.5	0.9	57.7
Westlake High School	H	41.8	15.4	5.0	2.0	0.5	2.5	64.7
All Elementaty Schools	E	49.9	16.2	5.0	2.2	0.0	2.2	73.3
All Middle Schools	M	50.6	16.2	5.0	0.7	0.0	0.7	72.5
All High Schools	H	47.3	16.3	6.3	2.0	0.0	2.0	71.9

State of Georgia Department of Education
2015 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
Abbotts Hill Elementary School	E	44.0	33.4	10.0	2.5	1.0	3.5	90.9
Alpharetta Elementary School	E	37.8	35.7	6.7	3.9	0.5	4.4	84.6
Amana Academy School	E	32.0	33.4	5.8	3.5	0.0	3.5	74.7
Barnwell Elementary School	E	41.2	37.5	8.3	1.8	0.5	2.3	89.3
Bethune Elementary School	E	18.8	30.4	5.0	0.0	0.0	0.0	54.2
Birmingham Falls Elementary School	E	39.0	35.3	7.5	0.0	0.5	0.5	82.3
Brookview Elementary School	E	16.5	37.2	7.5	0.0	0.0	0.0	61.2
Campbell Elementary School	E	24.4	33.5	5.8	6.4	1.0	7.4	71.1
Chattahoochee Hills Charter School	E	28.6	21.8	NA	4.5	0.5	5.0	61.0
Cliftondale Elementary School	E	27.1	35.7	6.7	1.8	0.0	1.8	71.3
Cogburn Woods Elementary School	E	40.9	37.9	7.5	2.6	0.5	3.1	89.4
Conley Hills Elementary School	E	24.5	40.0	8.3	7.4	0.0	7.4	80.2
Crabapple Crossing Elementary School	E	44.8	35.1	10.0	1.5	1.0	2.5	92.4
Creek View Elementary School	E	42.5	35.5	9.2	2.6	0.5	3.1	90.3
Dolvin Elementary School	E	42.9	36.4	9.2	2.9	0.5	3.4	91.9
Dunwoody Springs Elementary School	E	28.2	35.9	6.7	3.3	0.5	3.8	74.6
E. C. West Elementary School	E	25.9	37.4	7.5	5.0	0.5	5.5	76.3
Feldwood Elementary School	E	19.0	28.9	3.3	0.0	0.0	0.0	51.2
Findley Oaks Elementary School	E	45.6	40.0	10.0	2.1	0.5	2.6	98.2
Fulton Sunshine Charter Elementary	E	44.8	36.8	10.0	1.4	0.5	1.9	93.5
Gullatt Elementary School	E	18.0	33.0	5.8	0.8	0.0	0.8	57.6
Hamilton E. Holmes Elementary	E	17.6	25.4	4.2	0.8	1.0	1.8	49.0
Hapeville Elementary School	E	21.4	36.8	5.0	0.0	1.0	1.0	64.2
Heards Ferry Elementary School	E	43.2	35.9	10.0	1.2	1.0	2.2	91.3
Hembree Springs Elementary School	E	36.2	36.4	6.7	2.9	1.0	3.9	83.2
Heritage Elementary School	E	16.4	31.7	4.2	0.0	0.0	0.0	52.3
High Point Elementary School	E	30.4	34.8	6.7	0.5	0.5	1.0	72.9
Hillside Elementary School	E	28.0	30.0	4.2	0.5	0.5	1.0	63.2
Ison Springs Elementary School	E	26.7	34.6	6.7	3.8	0.5	4.3	72.3
Jackson Elementary School	E	23.3	33.3	6.7	0.0	1.0	1.0	64.3
KIPP South Fulton Academy School	E	32.3	38.6	6.7	4.7	0.5	5.2	82.8
Lake Forest Elementary	E	21.9	34.7	5.8	0.0	0.5	0.5	62.9
Lake Windward Elementary School	E	43.6	39.3	10.0	2.9	0.5	3.4	96.3
Lee Elementary School	E	22.7	29.0	5.0	0.0	0.0	0.0	56.7
Liberty Point Elementary School	E	21.7	30.1	3.3	3.5	0.0	3.5	58.6
Main Street Charter Academy	E	32.6	36.5	6.7	4.7	0.5	5.2	81.0
Manning Oaks Elementary School	E	32.7	36.6	5.8	4.0	1.0	5.0	80.1
Medlock Bridge Elementary School	E	42.2	35.6	7.5	2.1	0.5	2.6	87.9
Mimosa Elementary School	E	22.8	30.2	6.7	1.6	0.5	2.1	61.8
Mount Olive Elementary School	E	18.7	28.9	4.2	0.0	0.5	0.5	52.3
Mountain Park Elementary School	E	40.6	29.3	7.5	2.1	0.5	2.6	80.0
New Prospect Elementary School	E	40.3	36.5	6.7	2.2	1.5	3.7	87.2
Nolan Elementary School	E	19.5	31.5	3.3	0.0	0.5	0.5	54.8
Northwood Elementary School	E	40.8	36.6	7.5	1.4	1.5	2.9	87.8
Oak Knoll Elementary School	E	20.8	35.0	5.8	0.8	0.5	1.3	62.9
Oakley Elementary School	E	23.5	31.9	5.8	0.0	0.0	0.0	61.2
Ocee Elementary School	E	42.2	40.0	10.0	2.9	0.5	3.4	95.6
Palmetto Elementary School	E	22.1	32.8	5.8	0.0	0.5	0.5	61.2
Parklane Elementary School	E	17.5	26.8	4.2	0.0	0.0	0.0	48.5
Randolph Elementary School	E	24.9	32.2	5.8	0.0	0.5	0.5	63.4
Renaissance ES	E	25.3	34.8	6.7	3.9	0.5	4.4	71.2
River Eves Elementary School	E	36.3	38.0	7.5	5.4	1.5	6.9	88.7
Roswell North Elementary School	E	33.8	29.8	4.2	0.3	1.5	1.8	69.6
S. L. Lewis Elementary School	E	23.0	29.9	5.0	1.2	0.5	1.7	59.6
Shakerag Elementary School	E	43.8	33.3	9.2	1.8	1.0	2.8	89.1
Spalding Drive Elementary	E	34.8	35.3	5.8	3.6	1.0	4.6	80.5
State Bridge Crossing Elementary School	E	42.8	33.8	10.0	2.4	0.5	2.9	89.5
Stonewall Tell Elementary School	E	29.0	33.4	6.7	3.1	0.0	3.1	72.2
Summit Hill Elementary	E	43.2	34.5	10.0	1.4	1.5	2.9	90.6

State of Georgia Department of Education
2015 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
Sweet Apple Elementary School	E	46.8	40.0	10.0	1.9	1.0	2.9	99.7
Tubman Elementary School	E	18.3	28.0	5.8	0.0	0.5	0.5	52.6
Wilson Creek Elementary School	E	46.6	37.6	10.0	2.5	0.5	3.0	97.2
Woodland Elementary School	E	30.6	38.4	8.3	5.7	0.5	6.2	83.5
Amana Academy School	M	38.2	39.7	9.2	4.2	1.0	5.2	92.3
Autrey Mill Middle School	M	43.7	36.2	9.2	2.0	0.5	2.5	91.6
Bear Creek Middle School	M	21.0	31.7	5.8	0.0	0.5	0.5	59.0
Camp Creek Middle School	M	20.1	30.3	5.8	1.2	0.5	1.7	57.9
Crabapple Middle School	M	39.3	35.6	6.7	2.6	0.5	3.1	84.7
Elkins Pointe Middle School	M	35.1	36.1	6.7	1.7	0.5	2.2	80.1
Hapeville Charter Middle School	M	22.0	25.5	3.3	0.0	0.5	0.5	51.3
Haynes Bridge Middle School	M	36.9	35.8	5.8	2.2	0.5	2.7	81.2
Holcomb Bridge Middle School	M	30.9	37.9	6.7	3.2	0.5	3.7	79.2
Hopewell Middle School	M	39.2	39.0	6.7	1.9	0.0	1.9	86.8
KIPP South Fulton Academy School	M	36.7	36.2	7.5	6.8	0.0	6.8	87.2
Main Street Charter Academy	M	25.2	30.8	5.8	0.8	0.0	0.8	62.6
McNair Middle School	M	16.7	26.7	3.3	0.0	0.0	0.0	46.7
Northwestern Middle School	M	41.1	33.6	6.7	0.0	0.0	0.0	81.4
Paul D. West Middle School	M	16.7	27.4	3.3	0.0	0.5	0.5	47.9
Renaissance Middle School	M	17.2	27.8	4.2	0.0	0.5	0.5	49.7
Ridgeview Charter School	M	28.7	34.3	5.0	0.0	0.0	0.0	68.0
River Trail Middle School	M	46.9	38.3	10.0	1.5	0.5	2.0	97.2
Sandtown Middle School	M	24.5	27.7	3.3	0.9	0.5	1.4	56.9
Sandy Springs Middle School	M	28.9	36.4	6.7	0.6	0.0	0.6	72.6
Taylor Road Middle School	M	39.5	32.2	6.7	2.7	0.0	2.7	81.1
Webb Bridge Middle School	M	44.8	39.9	10.0	2.0	0.5	2.5	97.2
Woodland Middle School	M	19.1	29.7	3.3	0.0	0.0	0.0	52.1
Alpharetta High School	H	43.6	35.7	7.5	1.1	2.0	3.1	89.9
Banneker High School	H	21.9	30.1	3.3	0.5	0.5	1.0	56.3
Cambridge High School	H	42.0	31.6	5.0	0.9	0.0	0.9	79.5
Centennial High School	H	36.7	31.6	3.3	0.9	0.5	1.4	73.0
Chattahoochee High School	H	43.3	35.6	6.7	1.0	0.0	1.0	86.6
Creekside High School	H	24.7	27.7	4.2	0.9	0.5	1.4	58.0
Fulton Science Academy High School	H	43.8	40.0	10.0	0.0	0.0	0.0	93.8
Hapeville Charter Career Academy	H	29.7	32.5	5.0	1.4	0.5	1.9	69.1
Independence HighSchool	H	23.2	36.3	8.3	0.0	0.0	0.0	67.8
Johns Creek High School	H	45.5	35.0	9.2	0.9	0.5	1.4	91.1
Langston Hughes High School	H	25.8	30.6	4.2	1.4	0.0	1.4	62.0
McClarin High School	H	13.0	23.2	3.3	0.0	0.5	0.5	40.0
Milton High School	H	40.7	28.3	4.2	0.2	0.0	0.2	73.4
North Springs High School	H	36.3	33.6	5.8	1.3	0.0	1.3	77.0
Northview High School	H	46.0	36.1	8.3	1.5	0.5	2.0	92.4
Riverwood International Charter School	H	32.3	23.1	2.5	0.5	0.5	1.0	58.9
Roswell High School	H	40.3	38.3	5.8	1.9	0.0	1.9	86.3
Tri-Cities High School	H	24.5	27.9	3.3	0.4	0.5	0.9	56.6
Westlake High School	H	30.6	35.5	5.8	1.6	0.0	1.6	73.5
All Elementary Schools	E	32.5	34.4	6.7	3.8	0.0	3.8	77.4
All Middle Schools	M	32.0	33.8	5.0	0.4	0.0	0.4	71.2
All High Schools	H	35.4	32.6	3.3	0.5	0.0	0.5	71.8

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2014	2015	+/-
Central			
Elementary			
Conley Hills Elementary School	73.5	80.2	6.7
Dunwoody Springs Elementary School	79.0	74.6	-4.4
Hamilton E. Holmes Elementary	49.5	49.0	-0.5
Hapeville Elementary School	61.7	64.2	2.5
Heards Ferry Elementary School	91.1	91.3	0.2
High Point Elementary School	71.1	72.9	1.8
Ison Springs Elementary School	68.4	72.3	3.9
Lake Forest Elementary	58.8	62.9	4.1
Mount Olive Elementary School	50.9	52.3	1.4
Oak Knoll Elementary School	68.3	62.9	-5.4
Parklane Elementary School	58.4	48.5	-9.9
Spalding Drive Elementary	84.2	80.5	-3.7
Woodland Elementary School	82.2	83.5	1.3
Middle			
Paul D. West Middle School	55.9	47.9	-8.0
Ridgeview Charter School	70.4	68.0	-2.4
Sandy Springs Middle School	70.8	72.6	1.8
Woodland Middle School	55.3	52.1	-3.2
High			
McClarin Alternative School	49.9	40.0	-9.9
North Springs High School	72.7	77.0	4.3
Riverwood International Charter School	71.6	58.9	-12.7
Tri-Cities High School	57.7	56.6	-1.1
Northeast			
Elementary			
Abbotts Hill Elementary School	93.4	90.9	-2.5
Barnwell Elementary School	89.1	89.3	0.2
Dolvin Elementary School	93.3	91.9	-1.4
Findley Oaks Elementary School	91.2	98.2	7.0
Hillside Elementary School	81.9	63.2	-18.7
Jackson Elementary School	66.9	64.3	-2.6
Medlock Bridge Elementary School	93.0	87.9	-5.1
Northwood Elementary School	97.0	87.8	-9.2
Ocee Elementary School	95.1	95.6	0.5
River Eves Elementary School	88.0	88.7	0.7
Shakerag Elementary School	94.0	89.1	-4.9
State Bridge Crossing Elementary School	93.9	89.5	-4.4
Wilson Creek Elementary School	93.9	97.2	3.3

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2014	2015	+/-
Middle			
Autrey Mill Middle School	93.5	91.6	-1.9
Haynes Bridge Middle School	86.9	81.2	-5.7
Holcomb Bridge Middle School	72.6	79.2	6.6
River Trail Middle School	94.0	97.2	3.2
Taylor Road Middle School	90.8	81.1	-9.7
High			
Centennial High School	75.5	73.0	-2.5
Chattahoochee High School	90.8	86.6	-4.2
Johns Creek High School	92.6	91.1	-1.5
Northview High School	93.4	92.4	-1.0
Northwest			
Elementary			
Alpharetta Elementary School	86.0	84.6	-1.4
Birmingham Falls Elementary School	85.5	82.3	-3.2
Cogburn Woods Elementary School	85.9	89.4	3.5
Crabapple Crossing Elementary School	91.9	92.4	0.5
Creek View Elementary School	94.0	90.3	-3.7
Hembree Springs Elementary School	89.4	83.2	-6.2
Lake Windward Elementary School	94.8	96.3	1.5
Manning Oaks Elementary School	84.6	80.1	-4.5
Mimosa Elementary School	62.8	61.8	-1.0
Mountain Park Elementary School	90.9	80.0	-10.9
New Prospect Elementary School	88.8	87.2	-1.6
Roswell North Elementary School	88.3	69.6	-18.7
Summit Hill Elementary	91.8	90.6	-1.2
Sweet Apple Elementary School	92.5	99.7	7.2
Middle			
Crabapple Middle School	92.9	84.7	-8.2
Elkins Pointe Middle School	76.6	80.1	3.5
Hopewell Middle School	88.3	86.8	-1.5
Northwestern Middle School	92.8	81.4	-11.4
Webb Bridge Middle School	95.5	97.2	1.7
High			
Alpharetta High School	86.5	89.9	3.4
Cambridge High School	86.8	79.5	-7.3
Independence Alternative School	64.2	67.8	3.6
Milton High School	90.4	73.4	-17.0
Roswell High School	83.6	86.3	2.7
South			
Elementary			
Bethune Elementary School	50.1	54.2	4.1
Brookview Elementary School	63.5	61.2	-2.3
Campbell Elementary School	81.8	71.1	-10.7

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2014	2015	+/-
Chattahoochee Hills Charter School	0.0	61.0	61.0
Cliftondale Elementary School	62.6	71.3	8.7
E. C. West Elementary School	71.0	76.3	5.3
Feldwood Elementary School	55.8	51.2	-4.6
Gullatt Elementary School	61.6	57.6	-4.0
Heritage Elementary School	54.8	52.3	-2.5
Lee Elementary School	59.4	56.7	-2.7
Liberty Point Elementary School	58.9	58.6	-0.3
Nolan Elementary School	54.7	54.8	0.1
Oakley Elementary School	65.4	61.2	-4.2
Palmetto Elementary School	77.9	61.2	-16.7
Randolph Elementary School	66.3	63.4	-2.9
Renaissance ES	64.0	71.2	7.2
S. L. Lewis Elementary School	55.7	59.6	3.9
Stonewall Tell Elementary School	73.3	72.2	-1.1
Tubman Elementary School	76.0	52.6	-23.4
Middle			
Bear Creek Middle School	69.6	59.0	-10.6
Camp Creek Middle School	58.6	57.9	-0.7
McNair Middle School	52.9	46.7	-6.2
Renaissance Middle School	59.8	49.7	-10.1
Sandtown Middle School	63.2	56.9	-6.3
High			
Banneker High School	49.7	56.3	6.6
Creekside High School	57.6	58.0	0.4
Langston Hughes High School	56.3	62.0	5.7
Westlake High School	64.7	73.5	8.8
Charter Schools			
Elementary			
Amana Academy School	83.7	74.7	-9.0
Fulton Sunshine Charter Elementary	93.5	93.5	0.0
KIPP South Fulton Academy School	80.4	82.8	2.4
Main Street Charter Academy Elementary	75.4	81.0	5.6
Middle			
Amana Academy School	83.7	74.7	-9.0
Hapeville Charter Middle School	59.5	51.3	-8.2
KIPP South Fulton Academy School	80.4	82.8	2.4
Main Street Charter Academy Middle	61.2	62.6	1.4
High			
Fulton Science Academy High School	90.5	93.8	3.3
Hapeville Charter Career Academy	63.2	69.1	5.9

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 2012-13			FY2013-14			FY2014-15			FY2015-16		
	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	Total Number of Students Eligible for Free Meals	Total Number of Students Eligible for Reduced Meals	Total Number of Students Approved
Abbotts Hill Elementary	100	756	13%	88	740	12%	68	12	80	65	17	82
Alpharetta Elementary	139	618	22%	142	579	25%	107	19	126	93	12	105
Asa Hilliard Elementary	558	618	90%	622	642	97%	650	23	673	742	0	742
Barnwell Elementary	88	806	11%	75	803	9%	45	12	57	49	18	67
Bethune Elementary	671	745	90%	672	742	91%	659	31	690	716	0	716
Birmingham Falls Elementary	27	704	4%	24	752	3%	13	5	18	19	5	24
Brookview Elementary	451	468	96%	424	500	85%	518	13	531	551	0	551
Campbell Elementary	765	841	91%	774	867	89%	743	62	805	710	56	766
Chattahoochee Hills Charter	0	0	0%	0	0	0%	0	0	0	137	49	186
Cliftondale Elementary	544	818	67%	606	875	69%	489	84	573	500	101	601
Cogburn Woods Elementary	112	933	12%	121	907	13%	94	20	114	97	26	123
College Park Elementary	0	0	0%	0	0	0%	0	0	0	738	0	738
Conley Hills Elementary	469	493	95%	512	504	102%	454	8	462	695	0	695
Crabapple Crossing Elementary	14	763	2%	23	775	3%	14	5	19	18	5	23
Creek View Elementary	160	1034	15%	130	975	13%	95	25	120	93	34	127
Dolvin Elementary	126	940	13%	131	894	15%	113	15	128	79	24	103
Dunwoody Springs Charter Elementary	547	757	72%	504	703	72%	428	42	470	378	47	425
Feldwood Elementary	678	795	85%	747	812	92%	702	65	767	810	0	810
Findley Oaks Elementary	53	708	7%	54	724	7%	32	8	40	40	4	44
Gullatt Elementary	473	496	95%	448	470	95%	448	24	472	532	0	532
Hamilton E. Holmes Elementary	875	901	97%	863	906	95%	765	34	799	782	0	782
Hapeville Elementary	641	671	96%	680	695	98%	664	22	686	724	0	724
Heards Ferry Elementary	35	658	5%	36	676	5%	29	6	35	42	4	46
Hembree Springs Elementary	313	809	39%	347	805	43%	311	13	324	319	19	338
Heritage Elementary	691	718	96%	788	775	102%	770	0	770	830	0	830
High Point Elementary	547	875	63%	471	863	55%	419	23	442	369	24	393
Hillside Elementary	392	722	54%	396	692	57%	400	20	420	347	28	375
Ison Springs Elementary	568	736	77%	597	745	80%	577	61	638	514	76	590
Esther Jackson Elementary	411	632	65%	429	626	69%	372	26	398	380	42	422
Lake Forest Elementary	904	922	98%	959	928	103%	935	18	953	974	0	974
Lake Windward Elementary	63	798	8%	68	740	9%	48	7	55	31	9	40
Seaborn Lee Elementary	407	477	85%	419	500	84%	393	31	424	493	0	493
S. L. Lewis Elementary	490	545	90%	522	534	98%	512	31	543	585	0	585
Liberty Point Elementary	646	741	87%	681	736	93%	604	59	663	615	54	669
Manning Oaks Elementary	276	785	35%	256	787	33%	225	25	250	251	36	287
Medlock Bridge Elementary	100	671	15%	91	636	14%	46	18	64	61	20	81
Mimosa Elementary	969	1065	91%	1018	1095	93%	979	52	1031	873	52	925
Mountain Park Elementary	62	872	7%	60	840	7%	52	6	58	39	11	50
New Prospect Elementary	93	617	15%	91	571	16%	66	13	79	56	16	72
Love T. Nolan Elementary	668	748	89%	695	735	95%	642	43	685	768	0	768
Northwood Elementary	174	758	23%	191	741	26%	158	48	206	170	28	198
Oak Knoll Elementary	436	475	92%	433	456	95%	416	14	430	0	0	0
Oakley Elementary	683	800	85%	690	790	87%	616	64	680	590	75	665
Ocee Elementary	114	788	14%	136	794	17%	112	22	134	97	25	122
Palmetto Elementary	495	554	89%	486	565	86%	432	49	481	445	40	485
Parklane Elementary	495	519	95%	459	478	96%	461	0	461	550	0	550
Randolph Elementary	434	592	73%	461	630	73%	408	55	463	397	51	448
Renaissance Elementary	577	767	75%	618	795	78%	514	57	571	551	55	606
River Eves Elementary	388	875	44%	367	844	43%	282	65	347	279	51	330
Roswell North Elementary	328	1100	30%	248	1058	23%	209	28	237	218	23	241
Shakerag Elementary	34	804	4%	49	825	6%	26	15	41	27	19	46
Spalding Drive Charter Elementary	191	500	38%	163	477	34%	146	22	168	121	12	133
State Bridge Crossing Elementary	110	846	13%	122	824	15%	100	23	123	96	19	115
Stonewall Tell Elementary	534	954	56%	612	1051	58%	552	76	628	542	102	644
Summit Hill Elementary	37	793	5%	37	714	5%	23	2	25	24	0	24
Sweet Apple Elementary	40	755	5%	43	698	6%	32	8	40	37	5	42
Harriet Tubman Elementary	526	548	96%	539	542	99%	532	13	545	0	0	0
E. C. West Elementary	556	723	77%	614	783	78%	560	63	623	567	50	617

Fulton County Schools
Free and Reduce Price Meal Eligibility

	FY 2012-13			FY2013-14			FY2014-15			FY2015-16		
	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	Total Number of Students Eligible for Free Meals	Total Number of Students Eligible for Reduced Meals	Total Number of Students Approved
Wilson Creek Elementary	93	876	11%	96	826	12%	60	26	86	59	12	71
Woodland Elementary Charter	555	921	60%	513	918	56%	439	58	497	410	74	484
Elementary School Total	**21926**	**43204**	**51%**	**22441**	**42958**	**52%**	**20559**	**1689**	**22248**	**21295**	**1430**	**22725**
Autrey Mill Middle	149	1404	11%	134	1378	10%	108	23	131	115	28	143
Bear Creek Middle	871	1036	84%	827	948	87%	745	91	836	878	85	963
Camp Creek Middle	689	753	92%	659	688	96%	643	32	675	580	0	580
Crabapple Middle	203	945	21%	156	945	17%	139	17	156	133	24	157
Elkins Pointe Middle	407	1039	39%	466	1101	42%	459	28	487	457	32	489
Hapeville Charter Middle	0	0	0%	0	0	0%	0	0	0	357	65	422
Haynes Bridge Middle	194	706	27%	197	746	26%	167	29	196	200	47	247
Holcomb Bridge Middle	435	808	54%	443	817	54%	406	54	460	402	45	447
Hopewell Middle	233	1347	17%	225	1330	17%	150	44	194	158	23	181
McNair Middle	811	864	94%	778	800	97%	728	43	771	791	0	791
Northwestern Middle	120	1317	9%	140	1339	10%	103	16	119	87	8	95
Renaissance Middle	1024	1240	83%	1059	1241	85%	893	103	996	792	100	892
Ridgeview Charter Middle	576	980	59%	622	1083	57%	607	26	633	561	48	609
River Trail Middle	105	1508	7%	111	1439	8%	66	15	81	47	21	68
Sandtown Middle	728	1151	63%	747	1157	65%	642	114	756	533	76	609
Sandy Springs Charter Middle	613	888	69%	616	869	71%	533	70	603	488	85	573
Taylor Road Middle	168	1061	16%	176	1023	17%	116	39	155	122	29	151
Webb Bridge Middle	153	1376	11%	130	1351	10%	112	23	135	81	33	114
Paul D. West Middle	703	760	93%	697	735	95%	666	22	688	903	0	903
Woodland Middle	994	1077	92%	982	1079	91%	898	41	939	1020	0	1020
Middle School Total	**9176**	**20260**	**45%**	**9165**	**20069**	**46%**	**8181**	**830**	**9011**	**8705**	**749**	**9454**
Alpharetta High	254	2065	12%	217	2065	11%	187	47	234	188	41	229
Banneker High	1178	1397	84%	1345	1487	90%	1119	59	1178	1547	0	1547
Cambridge High	108	1084	10%	122	1538	8%	90	21	111	103	23	126
Centennial High	587	1835	32%	633	1911	33%	521	78	599	554	119	673
Chattahoochee High	206	1806	11%	215	1853	12%	176	39	215	149	60	209
Creekside High	1049	1326	79%	1124	1402	80%	1122	132	1254	1222	145	1367
Langston Hughes High	1261	1675	75%	1386	1769	78%	1207	202	1409	1346	181	1527
Independence Alternative School	133	282	47%	97	400	24%	83	14	97	122	10	132
Johns Creek High	143	1945	7%	148	1973	8%	111	31	142	122	33	155
McClarin High	207	224	92%	174	400	44%	199	12	211	211	0	211
Milton High	184	2131	9%	196	2007	10%	176	36	212	202	33	235
North Springs Charter High	713	1563	46%	708	1623	44%	662	101	763	642	124	766
North View High	151	1829	8%	149	1901	8%	87	34	121	88	29	117
Riverwood International Charter High	587	1688	35%	615	1675	37%	584	54	638	574	58	632
Roswell High	474	2248	21%	532	2233	24%	442	58	500	469	71	540
Tri-Cities High	1420	1722	82%	1307	1668	78%	1284	82	1366	1802	0	1802
Westlake High	1048	1723	61%	1101	1864	59%	1077	149	1226	1019	167	1186
High School Total	**9703**	**26543**	**37%**	**10069**	**27769**	**36%**	**9127**	**1149**	**10276**	**10360**	**1094**	**11454**
Fulton County Schools Total	**40805**	**90007**	**45%**	**41675**	**90796**	**46%**	**37867**	**3668**	**41535**	**40360**	**3273**	**43633**

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 Fulton County Schools' Strategic Plan. As a charter system, the district is well positioned to drive system-wide gains in student achievement by giving our local school leaders and their communities the flexibility to deploy their innovative energies. The first cohort of twenty schools transitioned into the Charter System beginning with the 2012-2013 school year; schools in cohorts 2 and 3 transitioned during the 2013-2014 and 2014-2015 school years. As of the 2015-2016 school year, all schools within the district have transitioned into the Charter System.

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?

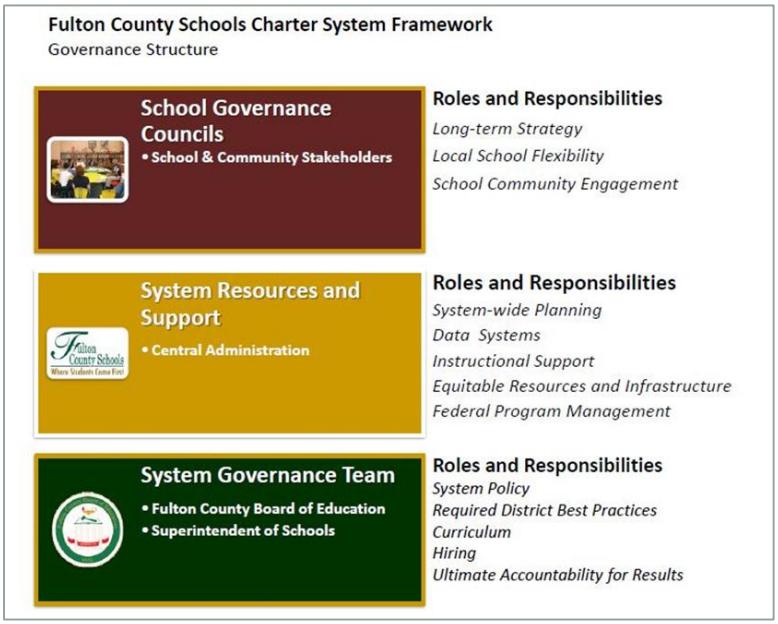
Georgia's charter system law allows local school systems to waive most aspects of state education law. At the same time, it requires that individual schools establish School Governance Councils who are empowered to request waivers and manage resource allocations specific to their schools. Fulton County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

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	Carla Murphy

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	Rob Anderson	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	Tim Duncan

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	Tiffany Taylor

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	Ron Anderson	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	Rob Anderson	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	Dan Jones	Marvin Dereef

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	Rob Anderson	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	Tim Duncan

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 2012-13	Baseline Data 2013-14	Baseline Data 2014-15	Actual 2015-16	Targets 2015-16	Targets 2016-17	Targets 2017-18
STUDENTS MASTER CURRICULUM	Improve Student Achievement in Reading	Georgia Milestones EOG- English Language Arts/Reading and Vocabulary	Percentage of students reading at or above grade level							
		Grades 3, 4, and 5								
		All Students		na	na	70%		75%	78%	81%
		English Learners (inc. Monitored Students)		na	na	49%		54%	57%	60%
		Students w/Disabilities		na	na	30%		35%	38%	41%
		Economically Disadvantaged		na	na	51%		56%	59%	62%
		Black		na	na	56%		61%	64%	67%
		TAG		na	na	99%		99%	99%	99%
		Grades 6, 7, and 8								
		All Students		na	na	73%		78%	81%	84%
		English Learners (inc. Monitored Students)		na	na	34%		39%	42%	45%
		Students w/Disabilities		na	na	31%		36%	39%	42%
		Economically Disadvantaged		na	na	54%		59%	62%	65%
		Black		na	na	58%		63%	66%	69%
		TAG		na	na	99%		99%	99%	99%
		Georgia Milestones EOC - Ninth Grade Literature/Reading and Vocabularly		na	na	76%		81%	84%	87%
	Improve Student Achievement in English/ Language Arts	Georgia Milestones EOG- English Language Arts	Percentage of students scoring at Level 2-Developing Learner or above							
		Grades 3, 4, and 5								
		All Students		na	na	75% (48%)		80%	83%	85%
		English Learners (inc. Monitored Students)		na	na	56% (21%)		40%	43%	46%
		Students w/Disabilities		na	na	33% (12%)		38%	41%	44%
		Economically Disadvantaged		na	na	58% (24%)		63%	66%	69%
		Black		na	na	62% (29%)		67%	70%	73%
		TAG		na	na	100% (94%)		100%	100%	100%
		Grades 6, 7, and 8								
		All Students		na	na	77% (47%)		82%	85%	88%
		English Learners (inc. Monitored Students)		na	na	37% (12%)		42%	45%	48%
		Students w/Disabilities		na	na	32% (8%)		37%	40%	43%
		Economically Disadvantaged		na	na	59% (22%)		64%	67%	70%
		Black		na	na	63% (27%)		68%	71%	74%
		TAG		na	na	99% (91%)		99%	99%	99%
		Georgia Milestones - EOC 9th Grade Literature and American Literature								
		All Students		na	na	77% (43%)		82%	85%	88%
		English Learners (inc. Monitored Students)		na	na	38% (7%)		43%	46%	49%
		Students w/Disabilities		na	na	30% (6%)		35%	38%	41%
		Economically Disadvantaged		na	na	61% (19%)		66%	69%	72%
		Black		na	na	65% (23%)		68%	71%	74%

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SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

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Goals	Objective	Performance Measure	Unit of Measure	Baseline Data 2012-13	Baseline Data 2013-14	Baseline Data 2014-15	Actual 2015-16	Targets 2015-16	Targets 2016-17	Targets 2017-18
STUDENTS MASTER CURRICULUM	Improve Student Achievement in Math	Georgia Milestones EOG - Mathematics	Percentage of students scoring at Level 2-Developing Learner or above							
		Grades 3, 4, and 5								
		All Students		na	na	81% (48%)		86%	89%	92%
		English Learners (inc. Monitored Students)		na	na	71% (28%)		76%	79%	82%
		Students w/Disabilities		na	na	42% (14%)		47%	50%	53%
		Economically Disadvantaged		na	na	67% (24%)		70%	73%	76%
		Black		na	na	69% (28%)		74%	77%	80%
		TAG		na	na	100% (93%)		100%	100%	100%
		Grades 6, 7, and 8								
		All Students		na	na	76% (45%)		81%	84%	87%
		English Learners (inc. Monitored Students)		na	na	49% (20%)		54%	57%	60%
		Students w/Disabilities		na	na	36% (10%)		41%	44%	47%
		Economically Disadvantaged		na	na	56% (17%)		61%	64%	67%
		Black		na	na	59% (18%)		64%	67%	70%
		TAG		na	na	99% (91%)		99%	99%	99%
		Georgia Milestones - EOC Coordinate Algebra and Analytic Geometry	Percentage of students scoring at Level 2-Developing Learner or above							
		All Students		na	na	68% (41%)		73%	76%	79%
		English Learners (inc. Monitored Students)		na	na	42% (21%)		47%	50%	53%
		Students w/Disabilities		na	na	27% (8%)		32%	35%	38%
		Economically Disadvantaged		na	na	46% (14%)		51%	54%	57%
		Black		na	na	49% (16%)		54%	57%	60%
	Improve Student Achievement in Science	Georgia Milestones EOG - Science	Percentage of students scoring at Level 2-Developing Learner or above							
		Grades 3, 4, and 5								
		All Students		na	na	74% (41%)		79%	82%	85%
		English Learners (inc. Monitored Students)		na	na	59% (17%)		64%	67%	70%
		Students w/Disabilities		na	na	41% (14%)		46%	49%	52%
		Economically Disadvantaged		na	na	57% (18%)		62%	65%	68%
		Black		na	na	60% (22%)		65%	68%	71%
		TAG		na	na	99% (87%)		99%	99%	99%
		Grades 6, 7, and 8								
		All Students		na	na	65% (41%)		70%	73%	76%
		English Learners (inc. Monitored Students)		na	na	33% (15%)		38%	41%	44%
		Students w/Disabilities		na	na	28% (10%)		33%	36%	39%
		Economically Disadvantaged		na	na	41% (16%)		46%	49%	52%
		Black		na	na	44% (17%)		49%	52%	55%
		TAG		na	na	97% (85%)		97%	97%	97%
		Georgia Milestones - EOC Biology and Physical Science								
		All Students		na	na	62% (38%)		67%	70%	73%
		English Learners (inc. Monitored Students)		na	na	29% (13%)		34%	37%	40%
		Students w/Disabilities		na	na	25% (9%)		30%	33%	36%
		Economically Disadvantaged		na	na	38% (14%)		43%	46%	49%
		Black		na	na	41% (15%)		46%	49%	52%

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Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
STUDENTS MASTER CURRICULUM	Improve Student Achievement in Social Studies	Georgia Milestones EOG - Social Studies	Percentage of students scoring at Level 2-Developing Learner or above							
		Grades 3, 4, and 5								
		All Students		na	na	76% (37%)		81%	84%	87%
		English Learners (inc. Monitored Students)		na	na	60% (15%)		65%	68%	71%
		Students w/Disabilities		na	na	41% (12%)		46%	49%	52%
		Economically Disadvantaged		na	na	59% (16%)		64%	67%	70%
		Black		na	na	63% (21%)		68%	71%	74%
		TAG		na	na	99% (81%)		99%	99%	99%
		Grades 6, 7, and 8								
		All Students		na	na	73% (39%)		78%	81%	84%
		English Learners (inc. Monitored Students)		na	na	41% (13%)		46%	49%	52%
		Students w/Disabilities		na	na	34% (10%)		39%	42%	45%
		Economically Disadvantaged		na	na	52% (14%)		57%	60%	63%
		Black		na	na	55% (17%)		60%	63%	66%
		TAG		na	na	98% (81%)		98%	98%	98%
		Georgia Milestones - EOC U.S. History and Economics								
		All Students		na	na	73% (45%)		78%	81%	84%
		English Learners (inc. Monitored Students)		na	na	47% (18%)		52%	55%	58%
		Students w/Disabilities		na	na	34% (11%)		39%	42%	45%
		Economically Disadvantaged		na	na	55% (21%)		60%	63%	66%
		Black		na	na	58% (23%)		63%	66%	69%
	Increase the High School Graduation Rate	9th grade students on track for graduation	Percentage of students							
		All Students		81%	84%	84%		88%	90%	90%
		English Learners (inc. Monitored Students)		72%	73%	76%		83%	90%	90%
		Students w/Disabilities		72%	76%	78%		85%	90%	90%
		Economically Disadvantaged (exc. SWD and EL)		70%	73%	73%		83%	90%	90%
		Black		70%	75%	75%		85%	90%	90%
		Drop Out Rate (cohort based)								
		All Students		16.1%	11.9%	9.6%		8.0%	6.0%	5.0%
		English Learners		34.8%	33.7%	20.0%		17.0%	14.0%	10.0%
		Students w/Disabilities		26.5%	22.7%	22.1%		19.0%	15.0%	11.0%
		Economically Disadvantaged		24.6%	19.5%	17.2%		14.0%	11.0%	9.0%
		Black		23.8%	17.3%	14.9%		12.0%	9.0%	7.0%
		Graduation rate	**Percentage of students**							
		All Students		**75.5%**	**78.7%**	**85.3%**		**87%**	**90%**	**90%**
		English Learners		**50.7%**	**48.4%**	**60.8%**		**65%**	**70%**	**75%**
		Students w/Disabilities		**39.5%**	**42.4%**	**62.7%**		**63%**	**68%**	**73%**
		Economically Disadvantaged		**61.2%**	**63.7%**	**74.5%**		**80%**	**85%**	**90%**
		Black		**63.3%**	**67.7%**	**78.1%**		**83%**	**87%**	**90%**

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System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data 2012-13	Baseline Data 2013-14	Baseline Data 2014-15	Actual 2015-16	Targets 2015-16	Targets 2016-17	Targets 2017-18
STUDENTS ARE NATIONALLY COMPETITIVE	Improve Performance on National Assessments and Rankings	Norm-referenced tests - Reading - ITBS	Percentile rank on ITBS							
		Grade 3		66	66	64		68	69	69
		Grade 5		63	64	61		66	67	67
		Grade 8		57	58	58		60	61	61
		Norm-referenced tests - Math -ITBS								
		Grade 3		75	72	69		74	75	75
		Grade 5		71	72	67		74	75	75
		Grade 8		60	60	61		62	63	63
		Norm-referenced tests - Reading - GA Milestones	Percentile rank on ITBS							
		Grade 3		na	na	41		44	47	50
		Grade 5		na	na	52		55	58	61
		Grade 8		na	na	69		72	75	78
		Norm-referenced tests - Math - GA Milestones								
		Grade 3		na	na	60		63	66	69
		Grade 5		na	na	61		64	67	70
		Grade 8		na	na	77		80	83	86
		All students maintaining or increasing from 5th to 8th grade (within a statistically significant range):	Percentage of students							
		Norm-referenced test - ITBS								
		Reading		44.0%	54.4%	52.3%		57%	58%	58%
		Math		49.1%	56.2%	46.5%		58%	59%	59%
		ITBS Performance of 8th grade students enrolled since 6th grade in Total Math	Percentile equivalent of avg scaled score	61%ile	62%ile	63%ile		64%ile	65%ile	65%ile
	Increase Students Successfully Prepared for College or Career	Percentage of students taking the SAT	Percentage of graduating seniors	82%	82%	77%		79%	80%	82%
		SAT	Avg. Total Score							
		Math/Critical Reading Total		1051	1050	1043		baseline		
		Writing Total		516	517	515		na		
		Percentage of students at the 25th%ile of all University System of Georgia admitted students	Percentage of students							
		Math		**74%**	**75%**	**75%**		**85%**	**85%**	**85%**
		Critical Reading		**74%**	**73%**	**73%**		**85%**	**85%**	**85%**
		SAT - Schools Achieving Targeted Gains	Percentage of schools							
		Math			27%	22%		baseline		
		Critical Reading			31%	33%		baseline		
		ACT	Avg. Score							
		Composite Score		22.6	22.6	22.9		22.8	22.9	22.9
		Participation Rate	Percentage of graduating seniors	54.3%	52.9%	58.7%		22.8	22.9	22.9

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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		
				2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
		AP/IB/Dual Enrollment								
		Percentage of students enrolled in at least 1 AP/IB/Dual Enrollment class	Percentage of high school students	49%	52%	53%		54%	55%	55%
		Percentage of students passing AP/IB exams		67%	67%	66%		67%	67%	67%
		Percentage of CTAE Pathway Completers earning a CTAE Industry-Recognized Credential	Percentage of students	50%	56%	52%		55%	57%	60%
		Percentage of 9th grade students completing career inventory		n/a	80%	96%		97%	98%	99%
		Percentage of graduating seniors that seamlessly enroll in post secondary schools	Percentage of graduating seniors	69%	1/16	1/16		TBD	TBD	TBD

Key:
Green - Result improved from prior year
Yellow - Result maintained from prior year
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			Actual	Targets		
				2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
School Management	Decrease incidences resulting in loss of instructional time	Number of office referrals	No. of office referrals	35,741	33,360	32,632		32,039	31,398	30,770
	Improve student perceptions of school	Mean of student responses on the student perception survey	Composite score							
		Elementary School (1 to 4)		NA	NA	2.78		2.8	2.85	2.9
		Middle and High School (1 to 5)		3.59	3.61	3.71		3.75	3.8	3.85
	Increase prevention and readiness for incidents	Percentage of schools passing safety checks	Pct. of schools	NA	NA	NA		TBD	TBD	TBD
People	Hire qualified staff for all positions	Percentage of teaching positions filled at the 20th day of school*	Pct. of filled allocated teaching positions	98.24%	98.32%	97.93%		98.0%	98.0%	98.0%
		Percentage of teacher vacancies in math and science at the start of school	Pct. of allocated teaching positions	NA	NA	3.13%		3.0%	3.0%	3.0%
		Percentage of teachers meeting highly qualified requirements	Pct. of teachers	95%	97%	97%		97.0%	97.0%	97.0%
	Qualified staff for all positions	Percentage of teachers advancing to Level IV (Exemplary) on their summative TKES performance rating	Pct. opf teachers	NA	2.00%	4.4%		2.0%	2.0%	2.0%
		Percentage of principals and assistant principals advancing to Level IV (Exemplary) on their summative LKES performance rating	Pct. of principals and assistant principals	NA	2.00%	6.67%		2.0%	2.0%	2.0%

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
People	Performance Management completion	Annual % of days that classroom teachers are absent from work	Percent of Days	7.68%	7.20%	5.80%		6.0%	6.0%	6.0%
		Percentage of schools completing TKES Summative requirements	Pct. of Compl. TKES	97.00%	97.50%	90.43%		93.0%	95.0%	97.0%
		Percentage of schools and district staff completing LKES Summative requirements	Pct. of compl. LKES	91.00%	93.00%	93.62%		95.0%	96.0%	97.0%
		Percentage of non-teaching positions vacant at start of school *(excludes Bus Driver/Food Service Worker)*	Pct. of non-teaching positions	6.98%	9.16%	4.49%		4.0%	3.0%	3.0%
	Retain staff for all positions	Annual retention rate of Certified employees	Pct. of Certified Employees Resigning/ Retiring	13%	14.00%	18.00%		16.0%	14.0%	12.0%
	Retain staff for all positions	Percentage of newly hired teachers voluntarily separating after the first year of employment	Pct. of teachers	4.57%	5.46%	8.25%		6.0%	5.0%	5.0%
	Improve staff climate	Composite of staff satisfaction from Department Quality Survey	Composite rating	*3.97*	5.47	5.65		5.7	5.75	5.8
	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	159	204		235	270	311

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
Instruction	Increase use of authentic assessment	Number of schools utilizing the Classroom Assessment module	No. of schools	78	101	101		101	101	101
	Improve Reading	Percentage of English Learners that remain at or above grade level through two years of exiting the program	Composite score							
		Reading				na		baseline	TBD	TBD
		Math				na		baseline	TBD	TBD
	Increase early intervention	Percentage of all students retained	Percentage of students							
		Grade 3		0.8%	0.8%	0.6%		0.6%	0.6%	0.6%
		Grade 5		0.7%	0.6%	0.2%		0.2%	0.2%	0.2%
		Grade 8		0.9%	0.7%	0.4%		0.4%	0.4%	0.4%
		Percentage of SWD students who receive 80% or more of their academic instruction in a general education setting (LRE1)	Percentage of students	51%	52%	52%		53%	55%	57%
Technology	Increase student use and proficiency with technology	Percentage of network uptime	Pct. of time	99%	99%	99%		99%	99%	99%
Resources	Insure timely provision of resources to schools	Textbooks	Pct. of items available	100%	99%	90%		100%	100%	100%
		Start of school materials		100%	100%	100%		100%	100%	100%
		Laptops for New Teachers		100%	100%	100%		100%	100%	100%

SYSTEM STRATEGIC PLAN: BALANCED SCORECARD

System-wide Goals, Objectives, and Performance Measures

Goals	Objective	Performance Measure	Unit of Measure	Baseline Data			Actual	Targets		
				2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2017-18
Resources	Increase operational efficiency	New construction completed on schedule and within budget*	Pct. of new construction projects completed	100%	100%	100%		100%	100%	100%
		On-time bus delivery	Pct. of on-time delivery	99.5%	99.53%	99.88%		99%	99%	99%
		Maintenance support response	Pct. completed within 30 days	92%	95%	98%		98%	98%	98%
		Percentage of square footage with energy star rating	Pct. of eligible SF	94%	96%	96%		96%	97%	97%
	Increase internal/external communication	Percentage of news releases resulting in news coverage	Pct. of news releases	72.5%	40%	71%		72%	74%	76%
	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%
	Reduce FTE losses through effective staffing	Amount of FTE dollars for ESOL, TAG, and Exceptional Children	FTE amount	$81,815,068	$85,319,718	$93,279,554		$95,000,000	$97,000,000	$99,000,000
		FTE dollars lost	FTE amount	0%	0%	0%		0%	0%	0%
	Increase competitive grants and donations	Dollar amount of grants and donations	Dollar amount	$6,453,927	$10,260,092	$10,696,286		$10,767,594	$10,838,902	$10,910,212
		Number of grants	No. of grants	82	112	153		160	180	191
	Maintain adequate reserves	General fund balance at year-end	General fund balance	29%	29%	28%		18%	18%	18%
	Sound fiscal management	Variance of Budget to Actual	Variance of budget to actual							
		Revenue		-0.04%	1.69%	1.40%		2%	2%	2%
		Expenses		-4.37%	-4.07%	-5.50%		-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.

*The district budgets for governmental funds, which include the General Fund, Special Revenue Fund, and Debt Service Fund, are based on the modified accrual basis of accounting. The budgets for all other fiduciary funds are on an accrual basis. For a more detailed explanation of the Basis of Accounting, see page 150 in the District Policies and Procedures section.

- 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 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's overall mission. Although intensive and requiring exceptional expertise from staff, this "bottom-up" approach is one of the elements that sets FCS apart from most other school districts in Georgia. Compared to most schools in Georgia, our principals have more flexibility over how they allocate and spend their dollars (in compliance with federal and state rules) to ensure positive impacts on student achievement (high accountability 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 must also provide opportunities for their staff and team leaders to determine needs and requirements for the upcoming budget year. The goal is to make the budget process fully open and 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.

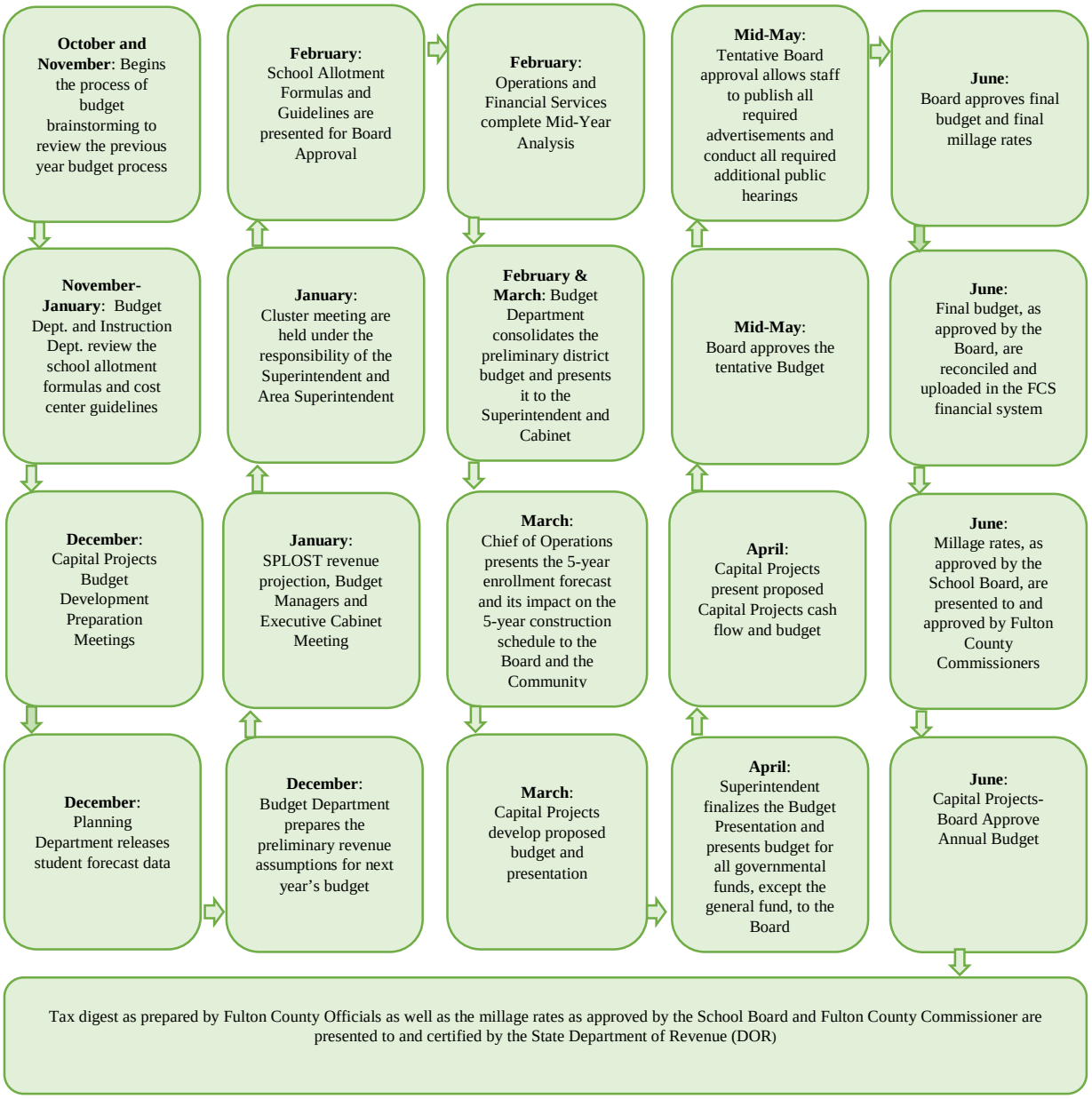
- During the budget development process, regular budget updates and feedback are provided through several channels including, but not limited to: Board community meetings, Superintendent's Advisory Committee, budget focus groups, Administrative Staff meetings, Cabinet budget sessions, school budget reviews, 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 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 Board and Fulton County Commissioners are presented to and certified by the state department of revenue (DOR). This state certification then gives authority to the tax commissioner for releasing the tax bills.



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

District Policies

DC – Annual Operating Budget

Last Reviewed: May 14, 2015

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

At least two weeks prior to the proposed budget adoption date, the School Board should consider adoption of a tentative budget for the next fiscal year according to the laws of the State of Georgia and the regulations of the Georgia Board of Education. During the budget development process, the Superintendent will provide a three to five year projection of anticipated future budgets. Prior to the regular June meeting of the Board, the Superintendent shall advertise in a general circulation newspaper a summary of the tentative budget. The budget shall be adopted in final form at the regular June Board meeting.
The Board of Education recognizes that as part of the budgeting process, adequate financial reserves should be established for the sound fiscal management of a school system. The purpose of an operating reserve in the General Fund is to:

1. Provide adequate working capital sufficient to meet the System's cash-flow requirements, thus minimizing any cash-flow (short-term) borrowing during the year. Cash flow projections will be developed once the budget is adopted and updated monthly. Should cash projections reflect a need for short-term borrowing, the Board will be notified immediately so the process can be implemented in a timely manner to secure the cash needed 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: May 14, 2015

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

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

The Superintendent shall present for review and approval by the Board of Education any changes in fund appropriations which are necessitated by changing economic conditions, state funding levels or school system priorities. All encumbrances shall lapse at the end of the fiscal year, but with Board approval, can be re-appropriated in the following fiscal year.
The Superintendent is authorized by the Board to transfer appropriations within "function" as necessary to staff and equip schools; provided however that any amendment which involves new non-school based positions or changes in allotment formulas requires approval by the Board of Education.

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

Board approval is required for a General Fund department budget transfer between functions when the total of such transfer exceeds $100,000.
Special Revenue Fund or Grant budget adjustments up to $1,000,000 may be made without Board approval, but reported at the following Board meeting as information.

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

DFA – Local Tax Revenues

Last Reviewed: 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: April 23, 2015

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

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

DG – Depository of Funds

Last Reviewed: March 16, 2016

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

DH – Bonded Employees

Last Reviewed: June 17, 2015

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

DI – Accounting and Reporting

Last Reviewed: April 23, 2015

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

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

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

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

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

DIA – Accounting System

Last Reviewed: March 17, 2016

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

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

DIBA – Fund Balance

Last Reviewed: March 17, 2016

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the school district and is fiscally advantageous for both the district and the taxpayer. This policy establishes guidance concerning the desired level of year end fund balance to be maintained by the district and the management of fund balance levels and is applicable only to the General Fund of the School District.
Fund balance is a measurement of available financial resources defined as the difference between total assets and total liabilities in each fund.
The Governmental Accounting Standards Board (GASB) Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:
1. Non spendable Fund Balance – Fund balance reported as “non spendable” represents fund balance associated with inventory, prepaid items, or long-term receivables. Non spendable indicates that the respective resources are not available to be spent in any way due to their very nature and, or their lack of availability.
2. Restricted Fund Balance – Fund balance reported as “restricted” represents amounts that can be spent only on the specific purposes stipulated by law through constitutional provisions or enabling legislation or by the external providers of those resources.
3. Committed Fund Balance – Fund balance reported as “committed” includes amounts that can be used only for the specific purposes determined by a formal action of the Board. The only way “committed” funds can be removed or changed is by a formal action of the Board. The Board will maintain a committed fund balance per the below descriptions.

a. Working Capital Reserve
This will be established based upon 5% of annual budgeted expenditures and is intended to be permanent in nature and not subject to draw down.
b. Catastrophic Event Reserve
This reserve will also be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of unanticipated catastrophic events.
c. Revenue Stabilization Reserve
This will be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of a decrease in the property tax digest or reduction to state funding.

4. Assigned Fund Balance – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance. At fiscal

year end, any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next year's budget is considered to be an assignment of fund balance.
5. Unassigned Fund Balance - Fund balance reported as "unassigned" represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.
Except as provided in Paragraph #3, Committed Fund Balance, the Chief Financial Officer through the Superintendent will have the authority under this policy to assign funds for particular purposes as described in the background section.
When an expenditure is incurred that would qualify as an expenditure of either Restricted or Unrestricted fund balance those expenditures will first be applied to the Restricted Fund Balance category. When expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, Unassigned), those expenditures will be applied in the order of Assigned first, then unassigned, and then Committed.

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

DIC – Inventories

Last Reviewed: 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: March 17, 2016

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: March 17, 2016

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

Reimbursement for expenses incurred by employees for inservice 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: December 17, 2015

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

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

The executive director of contracting or designee may issue government purchasing cards and/or corporate cards to elected members of the Board of Education, division heads, or school/department heads. The card shall be used solely for the purpose of purchasing items and services that are directly related to the duties of the Fulton County Board of Education and Fulton County Schools.
Prior to the use of the purchasing and/or corporate card, the authorized user shall sign and accept an agreement with Fulton County Schools that they will use such cards only in accordance with the policies and procedures of Fulton County Schools' Purchasing/Corporate Card Program. There shall be a per transaction limit of $2,499.00 on the purchasing and corporate cards.
The following types of purchases are strictly prohibited by Fulton County Schools:
1. Goods or services not directly related to job responsibilities or other official Fulton County Schools' business (i.e. personal purchases);

2. Data plans, software, or applications (apps) for non-district issued devices, including, but not limited to, smart phones, laptop computers, and tablets;
3. Memberships at wholesale warehouses and shopping clubs (e.g. Sam's, Costco, Amazon Prime);
4. Cash advances;
5. Gift cards, stored value cards, calling cards, and similar products;
6. Entertainment (e.g. in-room movies for District employees traveling on business);
7. Alcoholic beverages or products;
8. Tobacco products;
9. Mechanical repairs and/or maintenance for State-owned, District-owned, or rental vehicles.

The purchasing/corporate card program shall be administered by the executive director of contracting or other designees. The executive director of contracting or designees shall conduct quarterly review of the purchasing/corporate card program to ensure that purchase made are related to the duties of Fulton County Board of Education and Fulton County Schools.

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

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

Multi-year agreements with vendors are permissible but must comply with all applicable federal and state laws as well as School Board policies and procedures. Further, any renewal of a multi-year agreement must have the approval of the School Board prior to the execution of the renewal for each year that the agreement is renewed. Emergency purchases greater than $100,000.00 may be made if critical to the continued operation of the office or System upon approval by the Superintendent with timely notification to all Board members. Such approval shall be affirmed at the next Board meeting.

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

DJEI – Vendor Relations/Fair Employment Clause

Last Reviewed: April 23, 2015

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

DK – Contracts for or on Behalf of Students

Last Reviewed: April 23, 2015

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

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

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

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

DN – Surplus Funds

Last Reviewed: March 17, 2016

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

Local Government Investment Pool

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

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

Other Types of Authorized Investments

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

county or municipality in the State of Georgia, obligations of the United States or subsidiary corporations of the United States Government as described above, obligations of the agencies of the United States Government described above, bonds, obligations or project notes of public housing agencies, urban renewal agencies or municipalities
· State of Georgia Local Government Investment Pool
· Agreements for the sale and repurchase for any of the securities enumerated above.

· 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: August 22, 2014

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.	560 555	**PRE-KINDERGARTEN (LOTTERY)** **Broad Residency**
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
		3140	**QBE CONTRA ACCOUNT (DEBIT)** Debit entry for total QBE program grant local fair share only.	3200	**EQUALIZATION (PARITY)** Revenue to equalize local monies raised per student statewide.
				3300	**GRANTS FROM K-12 LOTTERY** Amounts received to fund programs supported by lottery proceeds.
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/ TEMPORARY:** Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any certified employee.	114	**SUBSTITUTE** Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any 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. Speech language pathologists (sometimes called speech therapists) assess, diagnose, treat, and help to prevent communication and swallowing disorders in students.	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	279	**Pension Expense:** Account to be used to record pension expense activity for TRS, ERS, PSERS and any local retirement systems for GASB 68 reporting requirements for the school districts. District-wide activity only. (Fund 9xx only).
				280	**Benefit in Lieu of Social Security** Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.
290	**OTHER EMPLOYEE BENEFITS** Other Employee Benefits paid by employer on behalf of employee.				

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, therapists (physical/occupational/mobility/speech) etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.			310	**Contracted Service Administration:** Services is support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district, school management support activities, and election services and tax assessing and collecting services. (Usually used with Functions 2230, 2300, 2400 and 2500).
				311	**SCHOOL BOARD MEMBERS PER DIEM** The compensation paid to the members of the local board when paid with vendor check. (Travel is paid in object 585).
321	**CONTRACTED SERVICE- NURSING SERVICES**				
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 not provided directly by school district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Costs for renovating and remodeling are not included here, but are classified under object 720. Repair and maintenance services to buildings and equipment should be charged to function 2600 (Maintenance and Operation of Plant). Repairs and maintenance of buses should be charged to function 2700 (Student Transportation).	432	**REPAIR AND MAINTENANCE SERVICES -Technology Related** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g. Personal computers and servers, main frames...) and software maintenance agreements for software already purchased.
				443	**RENTAL OF COMPUTER EQUIPMENT** Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing.
				444	**OTHER RENTALS** Expenditures for other rentals not classifiable under object 441 or 443.

441	**RENTAL OF LAND OR BUILDINGS** Expenditures for leasing or renting land and buildings for both temporary	442	**RENTAL OF EQUIPMENT AND VEHICLES** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.	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 voice communication, data communication services to establish or maintain computer-based communications, networking, and internet services, video communications services to establish or maintain one-way or two-way video communications via satellite, cable or other devices and postal communication services to establish postage machine rentals, postage express delivery services and couriers.
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. Some examples are CD's, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads that fall below capitalization thresholds should be reported here as well. Purchased software costs below the capitalization threshold should be reported in 612- Computer Software.
612	**COMPUTER SOFTWARE** Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.	615	**EXPENDABLE EQUIPMENT** Items purchased with a per-unit cost of less than $5000, which might otherwise be classified as “equipment” rather than “supplies”. Examples:calculators, chairs, tables,projectors,video-cassette recorders,etc. An inventory of these 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 technology related equipment and technology infrastructure. These cost include those associated with the purchase of lease-purchase of network equipment, services, PC's, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.
735	**PURCHASE OF SOFTWARE TO BE CAPITALIZED** Expenditures for the purchase of software used for education or administrative purposes that exceed the district's capitalization threshold. All purchases under the threshold should be charged to object 612.	740	**DEPRECIATION EXPENSE-LAND IMPROVEMENTS** The portion of the cost of land improvements which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	742	**DEPRECIATION EXPENSE-BUILDINGS** The portion of the cost of buildings which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.
744	**DEPRECIATION EXPENSE-EQUIPMENT** The portion of the cost of equipment which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost.	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.
990	**OTHER USES** Other uses of funds which are not properly classifiable as expenditures but require budgetary or accounting control.				

Fulton County Schools

Where Students Come First

FINANCIAL SECTION
FY2017





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 FY17, the FCSS millage rate is 18.502 for Maintenance and Operations.

In FY17, property taxes will account for approximately 62.34% of the school district's revenues. The preliminary 2016-2017 fiscal year estimate of the local tax digest revenues is based on information available as of January 2016. Since no accurate and reliable data exists yet from the tax officials, the FY17 property tax revenues are based on the FCSS Budget Department's best educated preliminary forecast.

Other Local Revenues

In FY17, other local funds that Fulton County School System expects to receive will generate approximately 1.58% of local revenues. This money is received from interest on investments, tuition revenues (summer school, out-of-district tuition), facility rentals, field trips, sale of vehicles, contributions/ donations, etc.

State Revenues

The State of Georgia contributes almost 37.58% 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 = $2,463.43

T & E Percentage = 39.54%





QBE Programs and Weights

Program Description	Program Weight
EARLY INTERVENTION	
Kindergarten	2.0382
Grades 1 - 3	1.7955
Grades 4 - 5	1.0358
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 7% of revenues.

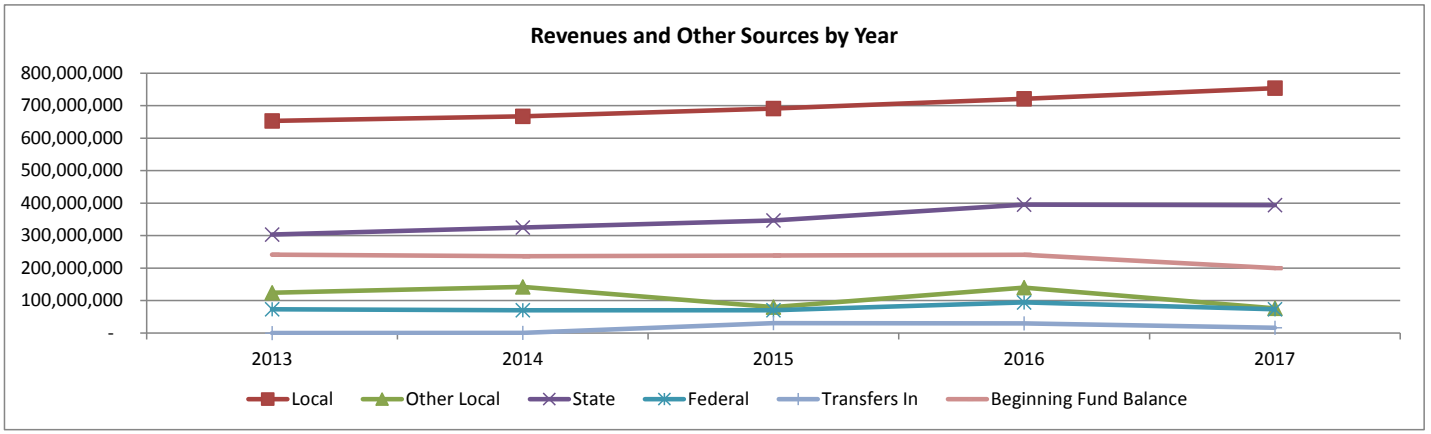
Inter-fund Transfers In

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.



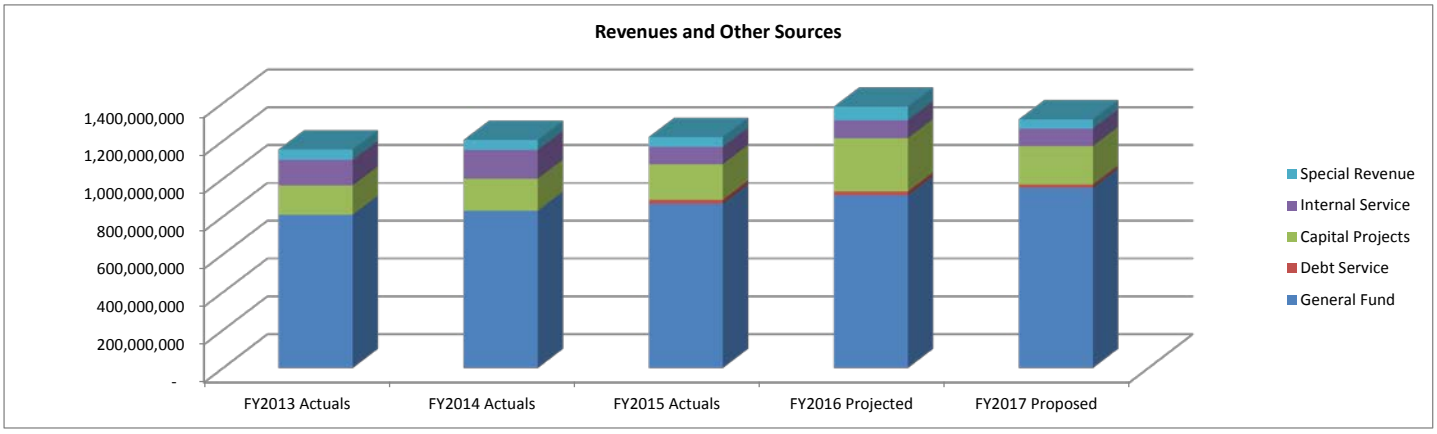
Fulton County School System
FY2017 Budget for All Funds
Revenue and Other Sources by Year by Source

Fiscal Year	Local	Other Local	State	Federal	Total Revenue	Transfers In	Beginning Fund Balance	Total Funds Available
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	691,558,188	80,074,901	346,920,247	70,436,535	1,188,989,871	30,515,044	238,876,463	1,458,381,378
2016	721,348,566	139,519,496	395,388,074	94,409,036	1,350,665,172	29,933,994	240,783,036	1,621,382,202
2017	753,951,317	76,028,489	393,800,843	73,229,824	1,297,010,474	16,434,356	200,018,773	1,513,463,603
FY17 Per Pupil	7,794	786	4,071	757	13,407	170	2,068	15,645



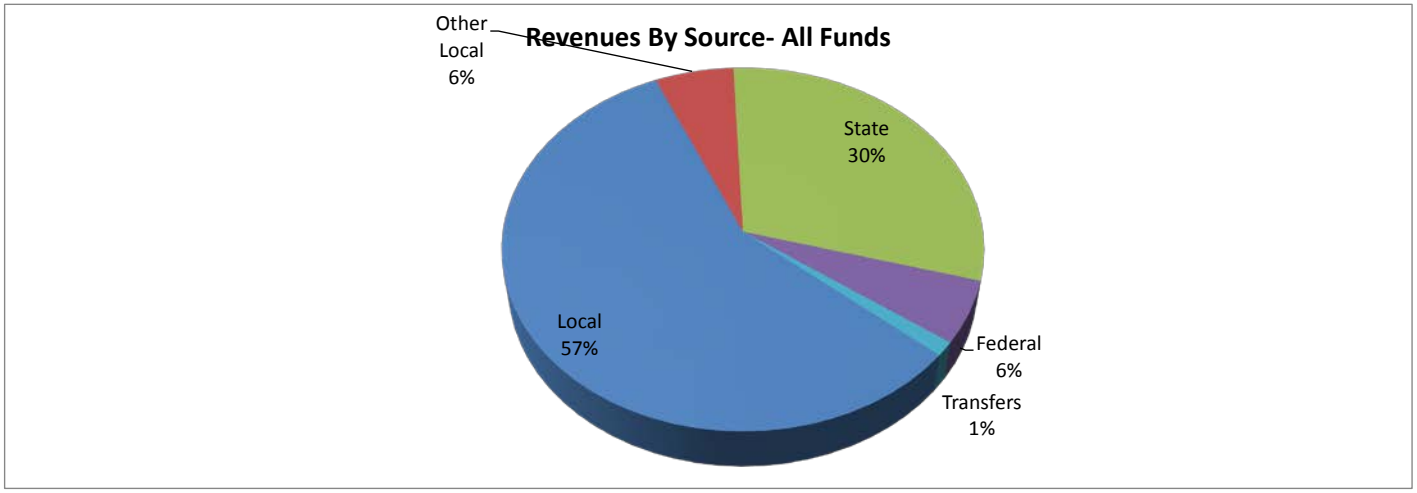
Fulton County School System
FY2017 Budget for All Funds
Revenue and Other Sources - Summary By Fund

Fund	Fund Name	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
100	General Fund	809,165,228	830,238,496	867,324,683	912,376,863	952,134,657	4.36%
200	Debt Service Fund	108,469	46,984	20,681,122	19,990,534	16,440,903	-17.76%
3xx	Capital Projects Fund	154,779,638	169,567,922	188,732,289	282,097,935	203,549,842	-27.84%
402	Title I	24,423,034	22,065,659	22,557,293	36,403,063	22,228,415	-38.94%
404	Special Education	16,009,910	16,438,852	14,022,017	20,662,625	16,155,972	-21.81%
406	Vocational Education-Federal Funded	569,251	609,050	639,328	671,073	671,074	0.00%
414	Title II	2,352,732	2,361,091	2,106,894	2,719,916	1,805,194	-33.63%
416	Race to the Top	346,101	656,440	765,829	1,209,976	-	-100.00%
430	Charter Schools - Federal	100,965	254,958	196,619	-	-	0.00%
432	Education Of Homeless Children	50,911	67,849	55,674	59,310	52,689	-11.16%
460	TITLE III	700,099	760,392	1,121,180	1,115,720	795,526	-28.70%
478	USDA - Fresh Fruits and Vegetables	-	-	413,459	551,600	-	-100.00%
491	Teaching American History	375,977	82,634	-	-	-	0.00%
492	Smaller Learning Communities	1,096,391	54,375	-	-	-	0.00%
493	Students Against Destructive Decision	2,862	10,365	2,958	87,042	45,000	-48.30%
496	Net-Q	41,477	63,172	39,468	-	-	0.00%
500	Principal's Account	3,429,104	3,053,303	2,928,250	-	-	0.00%
554	Cabinet Reimbursement Fund	-	-	30,000	-	-	0.00%
555	The Broad Residency Grant	88,276	147,127	89,158	62,309	30,367	-51.26%
559	Non Fed & Non State Pgms	383,789	1,037,889	736,033	1,489,644	-	-100.00%
560	Pre-Kindergarten (Lottery)	5,751,275	5,803,897	5,700,157	6,573,550	6,878,654	4.64%
580	SHAPE Initiative	-	-	24,014	48,384	-	-100.00%
600	School Nutrition	40,779,336	40,712,400	38,902,851	41,748,122	41,448,538	-0.72%
700	Pension	76,203,368	93,618,485	36,019,626	52,654,000	51,208,000	-2.75%
705	School Activity	17,202,292	16,993,015	16,416,015	-	-	0.00%
801	Capital Assets - Govt Funds	(33,100)	-	-	-	-	0.00%
	Total	**1,153,927,383**	**1,204,644,357**	**1,219,504,915**	**1,380,521,666**	**1,313,444,830**	**-4.86%**
	Per Pupil	**11,928.25**	**12,452.52**	**12,606.14**	**14,270.58**	**13,577.20**	**-4.86%**

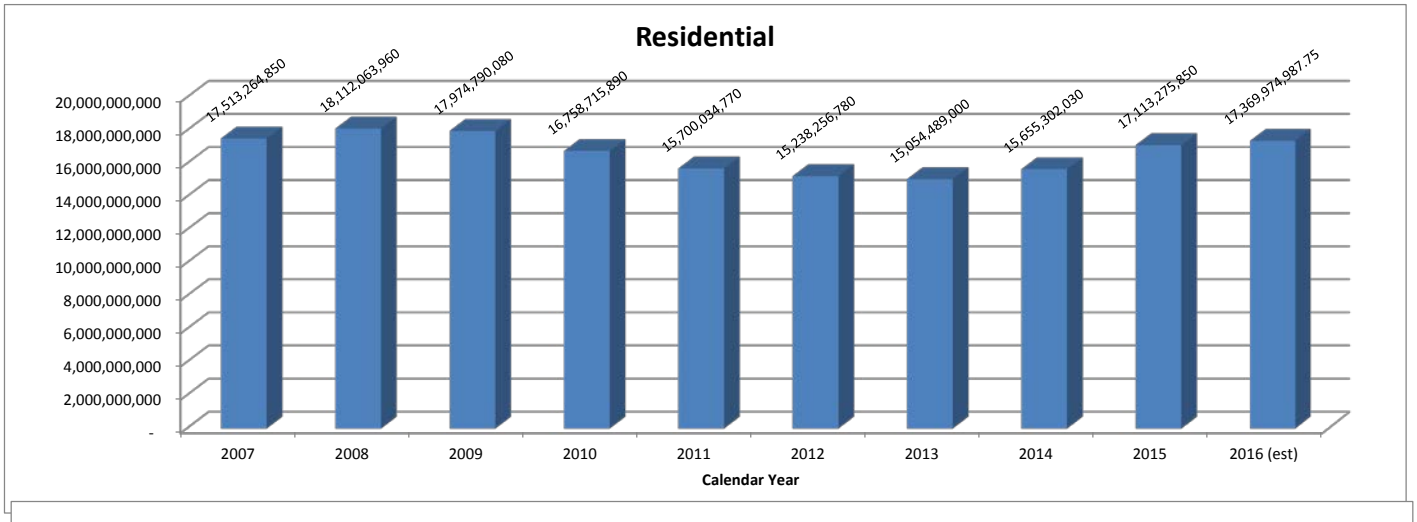


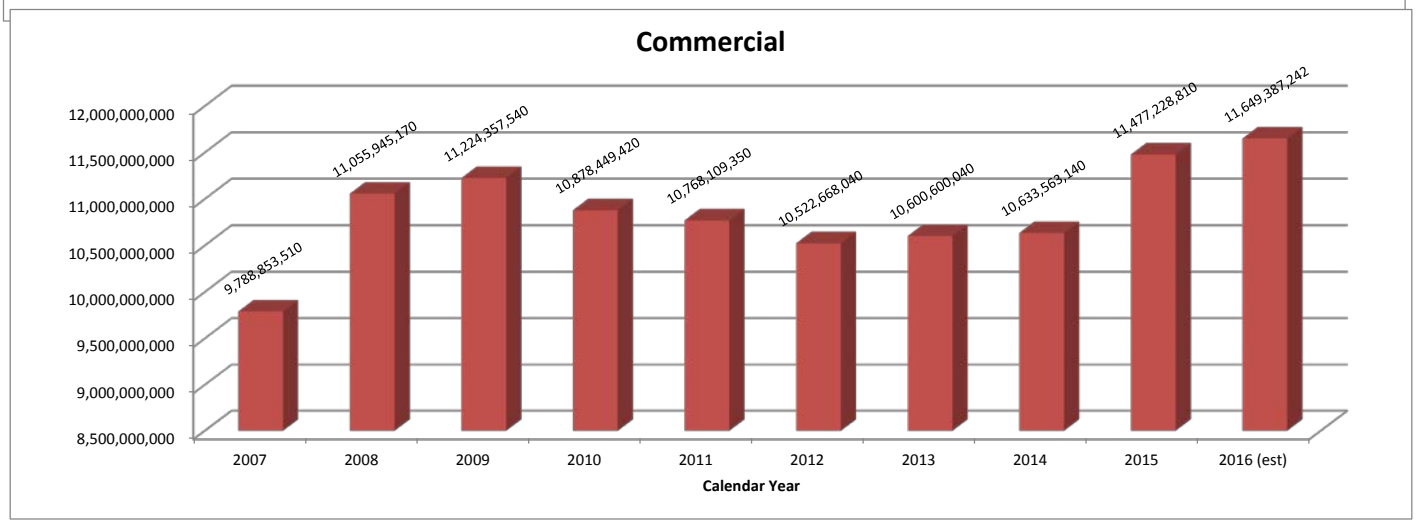
Fulton County School System
FY2017 Budget for All Funds
Revenue and Other Sources - Summary By Source

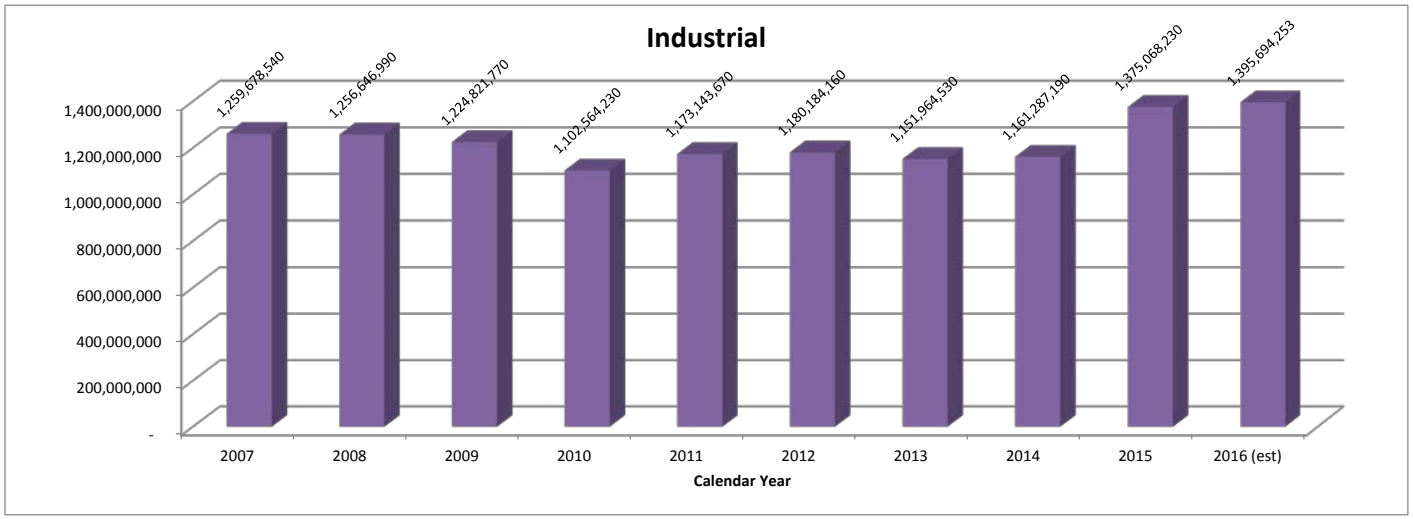
Fund	Fund Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
100	General Fund	580,403,766	13,203,184	357,842,706	685,000	-	**952,134,657**
200	Debt Service Fund	-	6,547	-	-	16,434,356	**16,440,903**
3xx	Capital Projects Fund	173,547,551	51,421	28,265,336	1,685,534	-	**203,549,842**
402	Title I	-	-	-	22,228,415	-	**22,228,415**
404	Special Education	-	-	-	16,155,972	-	**16,155,972**
406	Vocational Education-Federal Funded	-	-	-	671,074	-	**671,074**
414	Title II	-	-	-	1,805,194	-	**1,805,194**
432	Education Of Homeless Children	-	-	-	52,689	-	**52,689**
460	TITLE III	-	-	-	795,526	-	**795,526**
493	Students Against Destructive Decision	-	-	-	45,000	-	**45,000**
555	The Broad Residency Grant	-	30,367	-	-	-	**30,367**
560	Pre-Kindergarten (Lottery)	-	-	6,878,654	-	-	**6,878,654**
600	School Nutrition	-	11,528,970	814,147	29,105,421	-	**41,448,538**
700	Pension	-	51,208,000	-	-	-	**51,208,000**
	Total	**753,951,317**	**76,028,489**	**393,800,843**	**73,229,824**	**16,434,356**	**1,313,444,830**
	Per Pupil	**7,793.66**	**785.91**	**4,070.76**	**756.98**	**169.88**	**13,577.20**

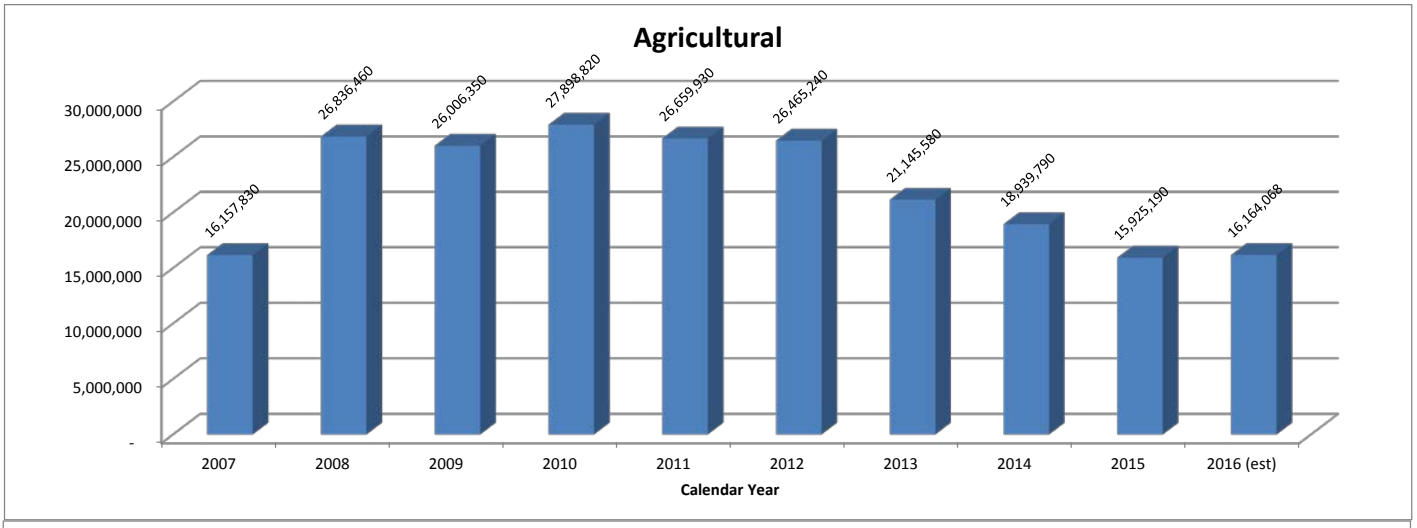


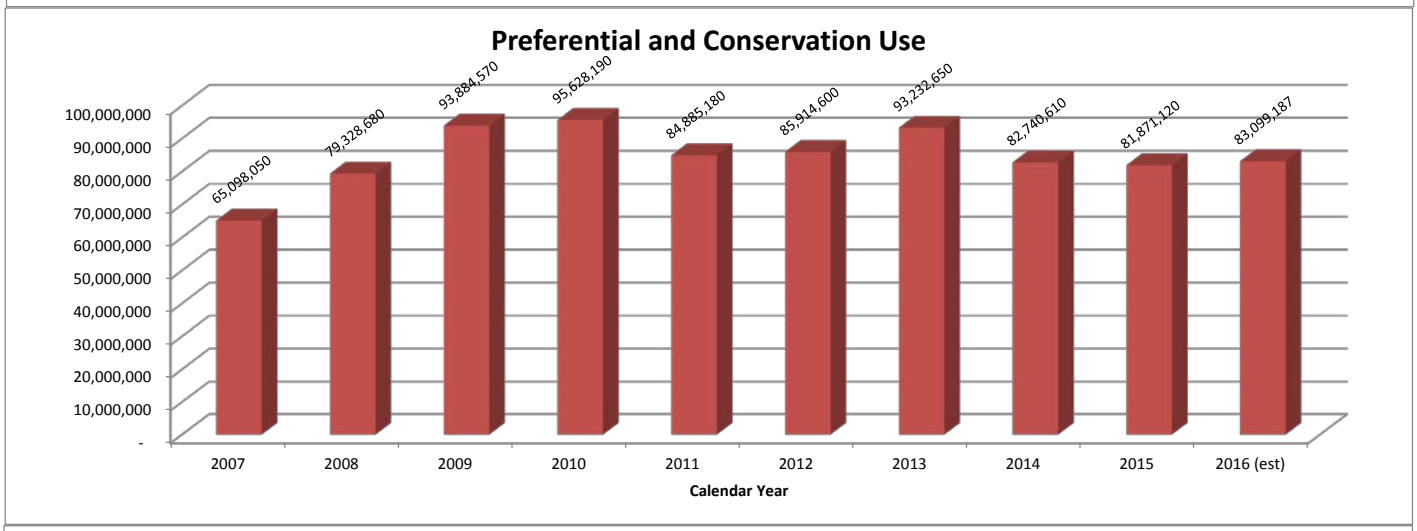
Fulton County School System
Revenue and Other Sources Tax Digest Growth by Component

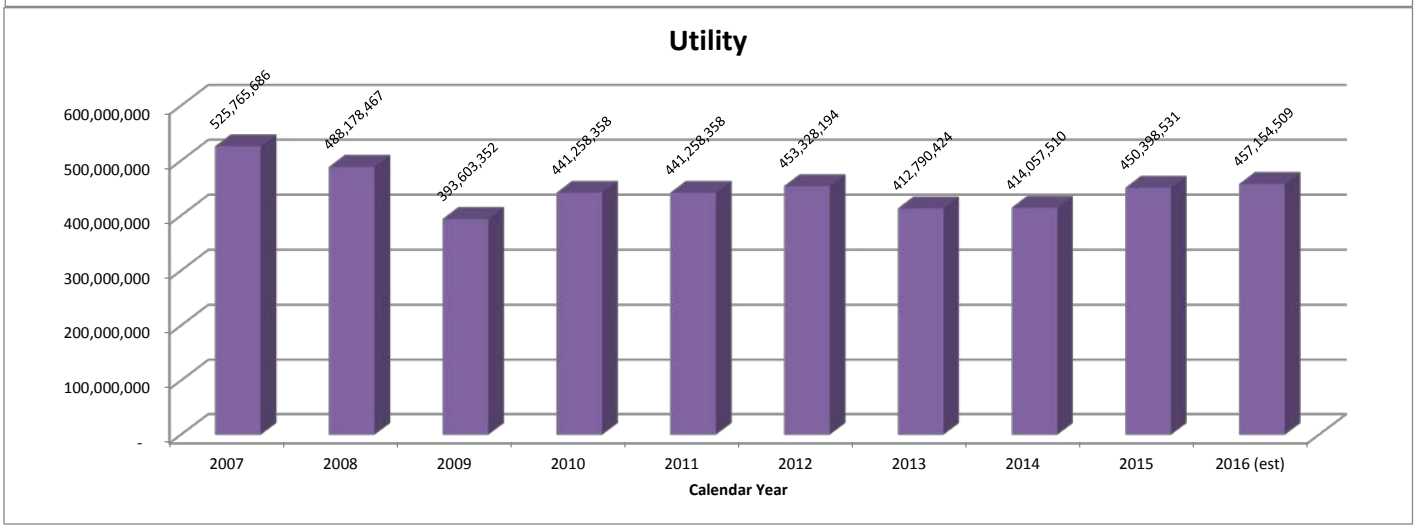


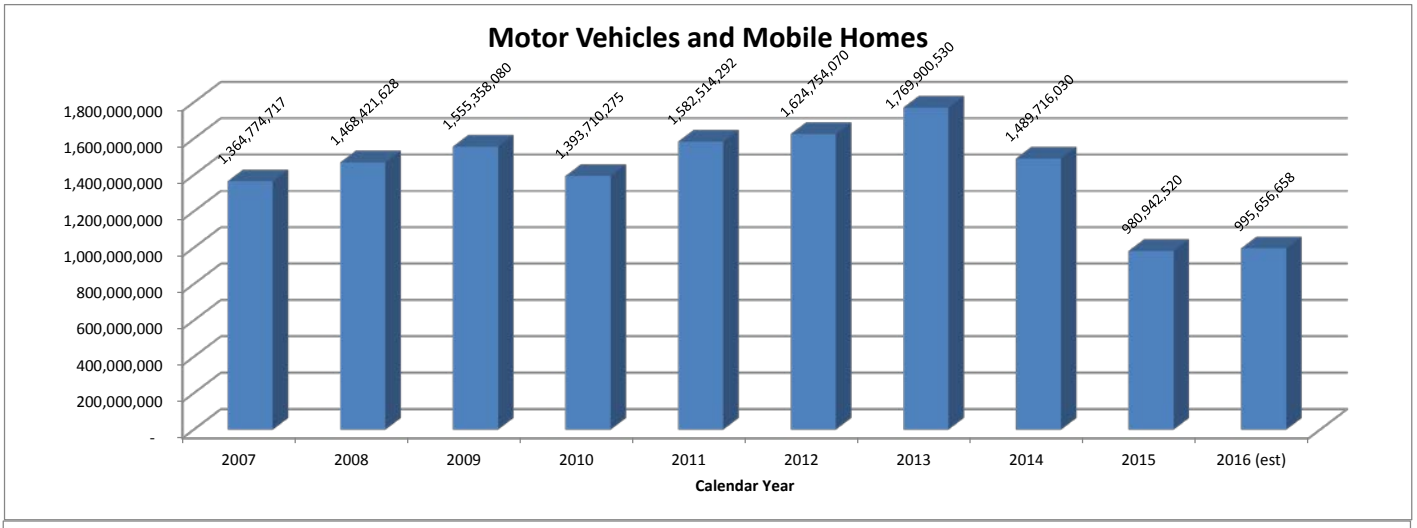


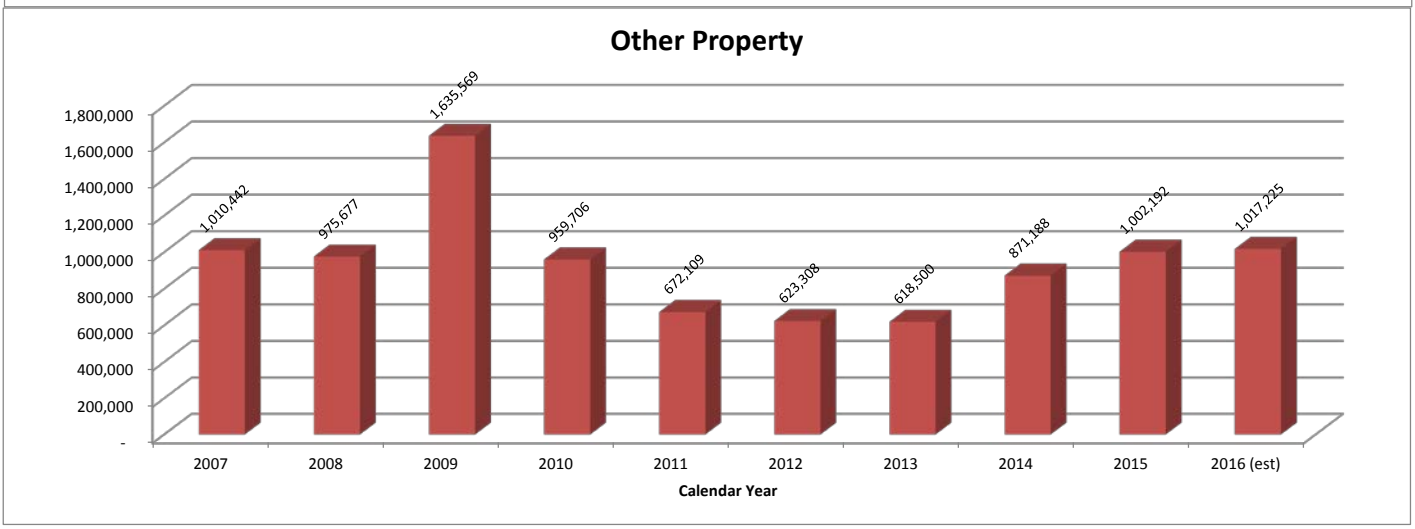



Agricultural
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
16,157,830
26,836,460
26,006,350
27,898,820
26,659,930
26,465,240
21,145,580
18,939,790
15,925,190
16,164,068
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016 (est)
Calendar Year

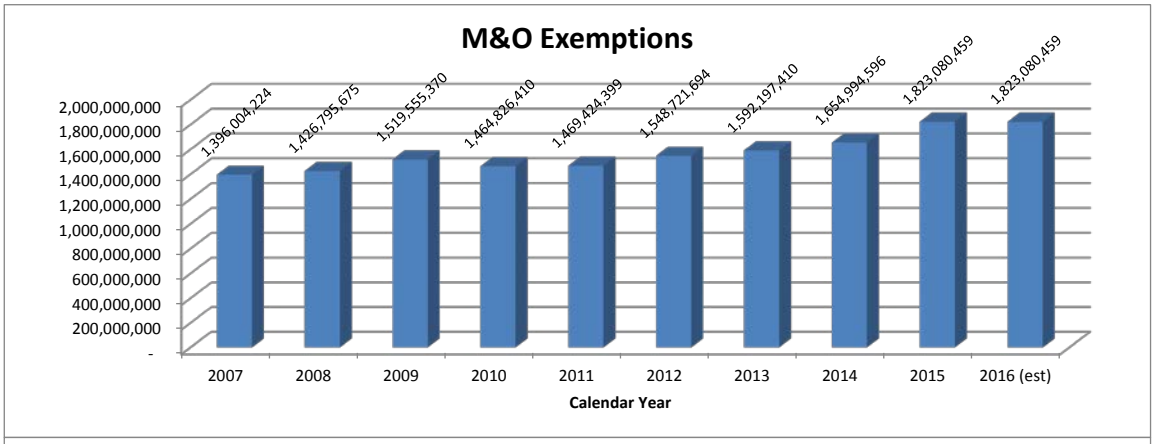

Preferential and Conservation Use
100,000,000
90,000,000
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
65,098,050
79,328,680
93,884,570
95,628,190
84,885,180
85,914,600
93,232,650
82,740,610
81,871,120
83,099,187
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016 (est)
Calendar Year

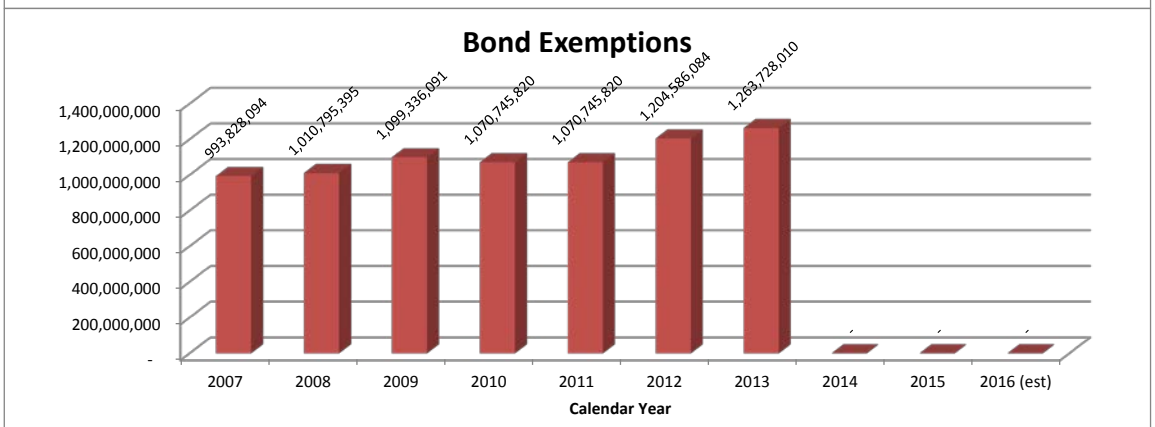

Utility
600,000,000
500,000,000
400,000,000
300,000,000
200,000,000
100,000,000
-
525,765,686
488,178,467
393,603,352
441,258,358
441,258,358
453,328,194
412,790,424
414,057,510
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457,154,509
2007
2008
2009
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2011
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2013
2014
2015
2016 (est)
Calendar Year

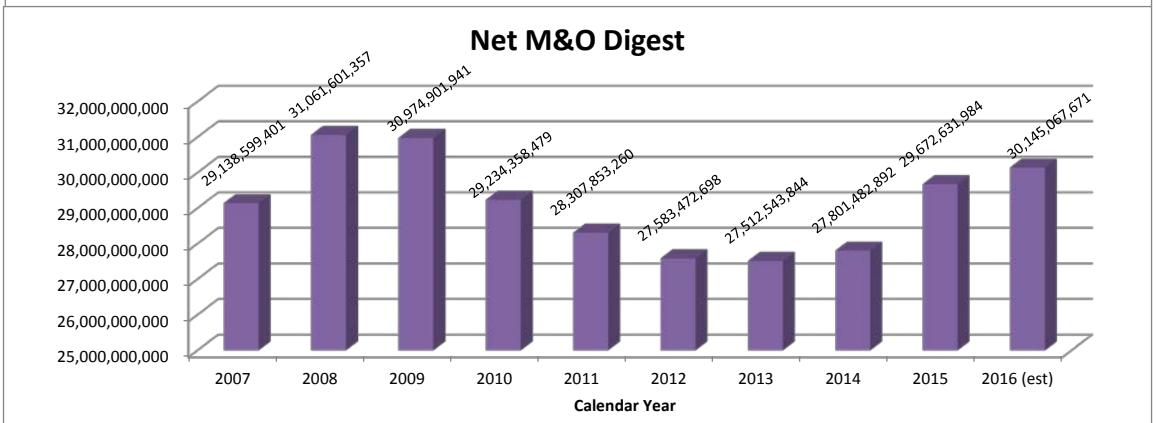

Motor Vehicles and Mobile Homes
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
1,364,774,717
1,468,421,628
1,555,358,080
1,393,710,275
1,582,514,292
1,624,754,070
1,769,900,530
1,489,716,030
980,942,520
995,656,658
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016 (est)
Calendar Year

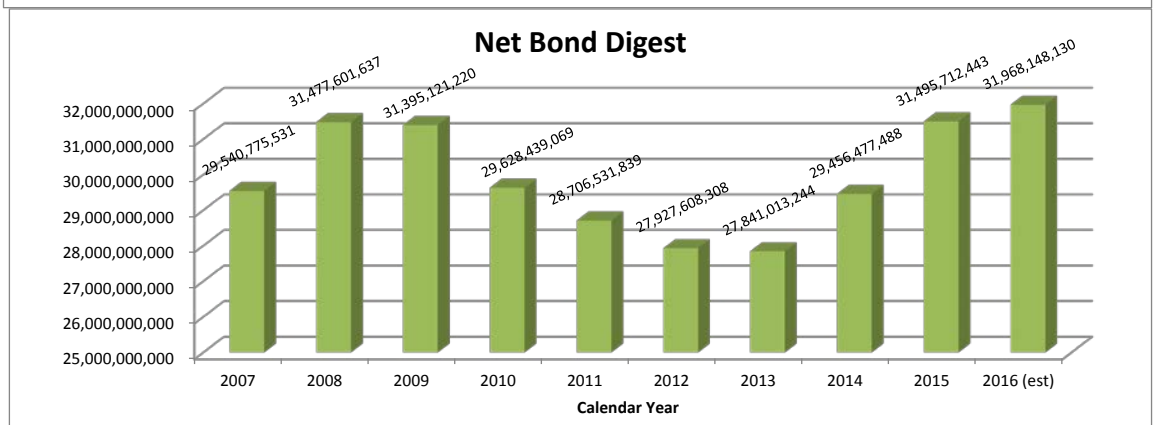

Other Property
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
1,010,442
975,677
1,635,569
959,706
672,109
623,308
618,500
871,188
1,002,192
1,017,225
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016 (est)
Calendar Year

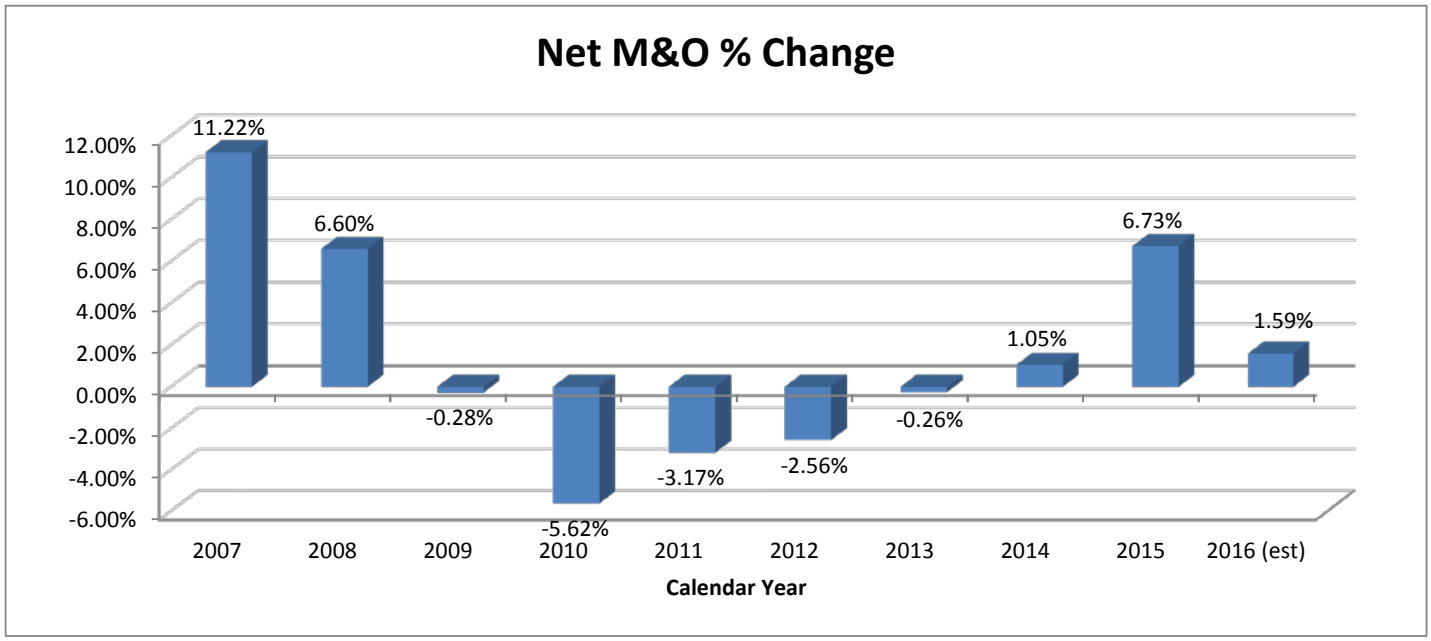
Fulton County School System
Revenue and Other Sources Tax Digest Growth

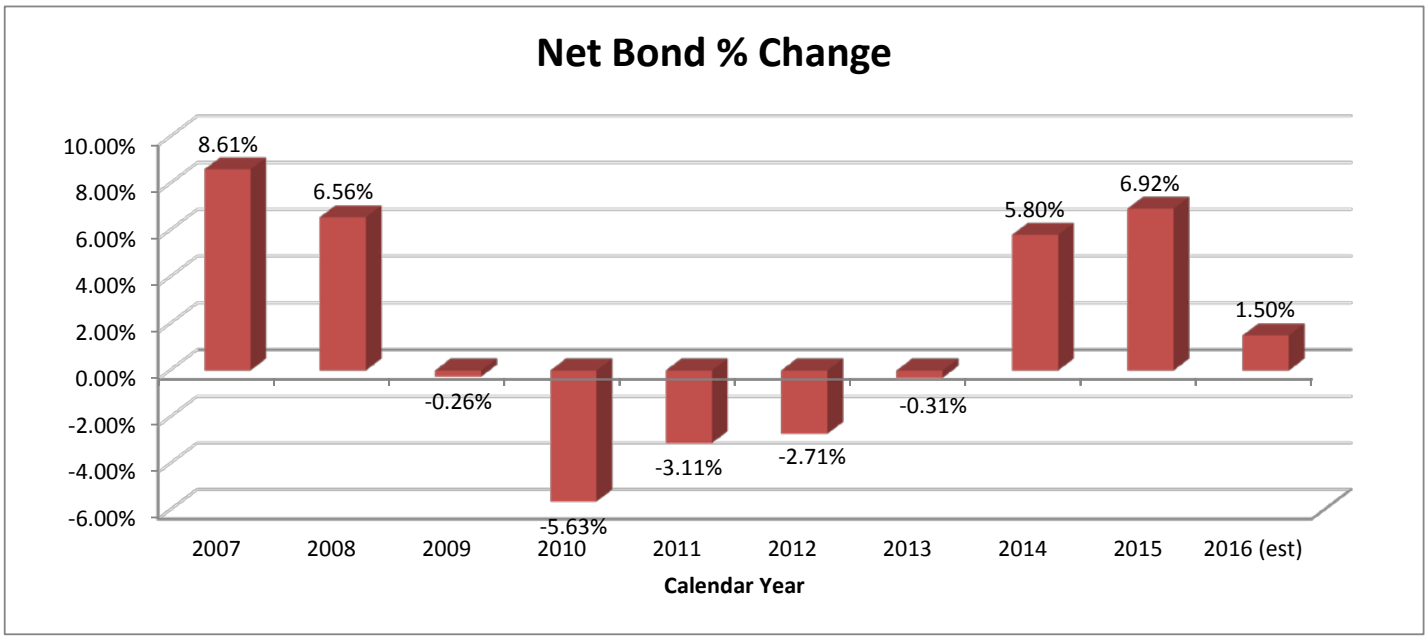






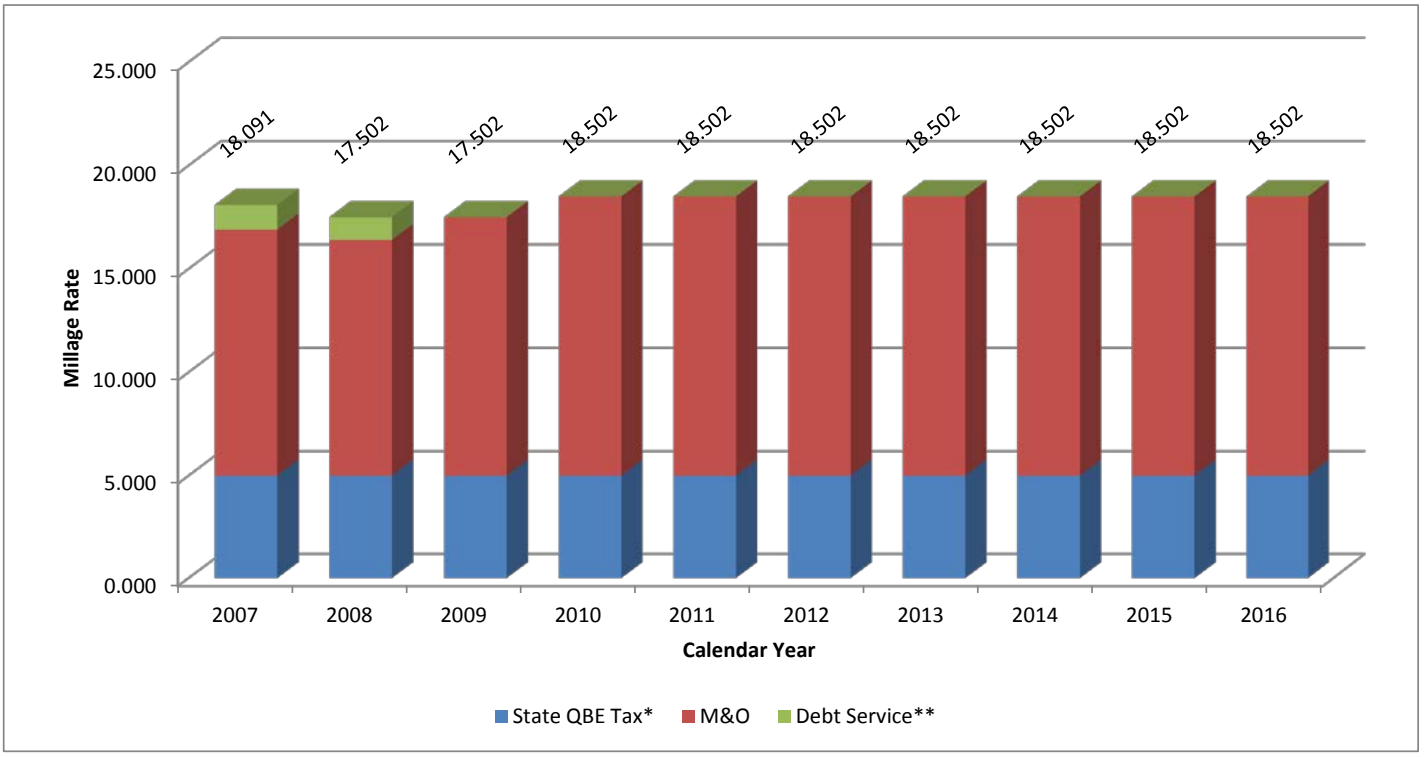



Net M&O % Change
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
-4.00%
-6.00%
11.22%
6.60%
-0.28%
-5.62%
-3.17%
-2.56%
-0.26%
1.05%
6.73%
1.59%
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016 (est)
Calendar Year


Net Bond % Change
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
-4.00%
-6.00%
8.61%
6.56%
-0.26%
-5.63%
-3.11%
-2.71%
-0.31%
5.80%
6.92%
1.50%
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016 (est)
Calendar Year

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

	State QBE Tax*	M&O	Debt Service**	Total Millage Levied
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
2016	5.000	13.502	0.000	18.502

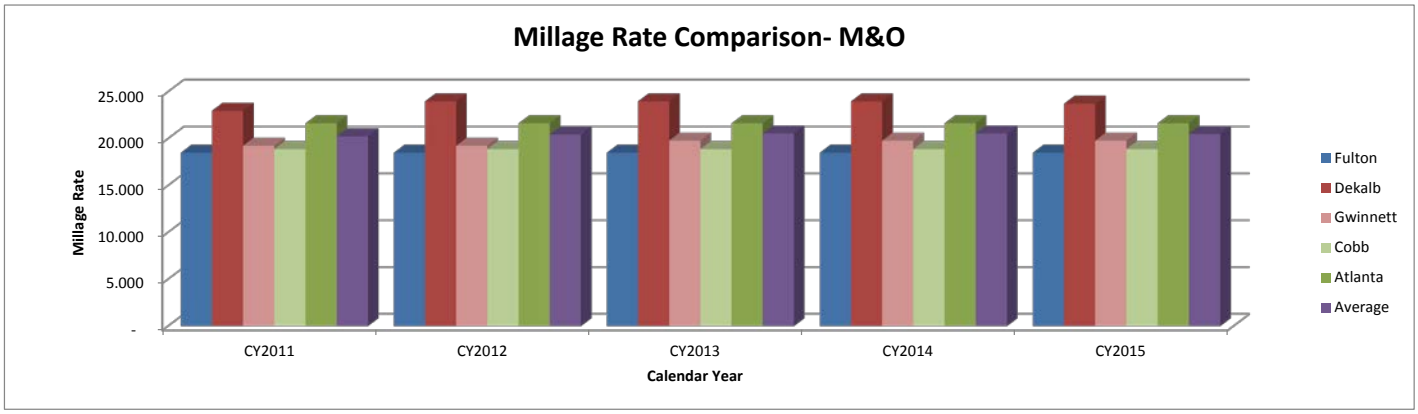


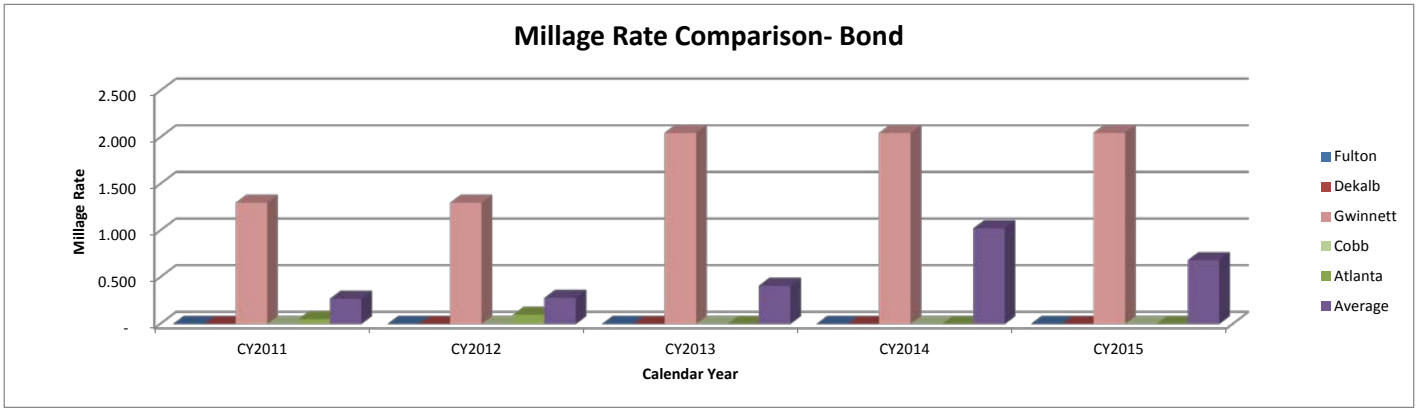
*5 Equivalent Mills Local Fair Share (LFS), also known as "Local Five Mills".

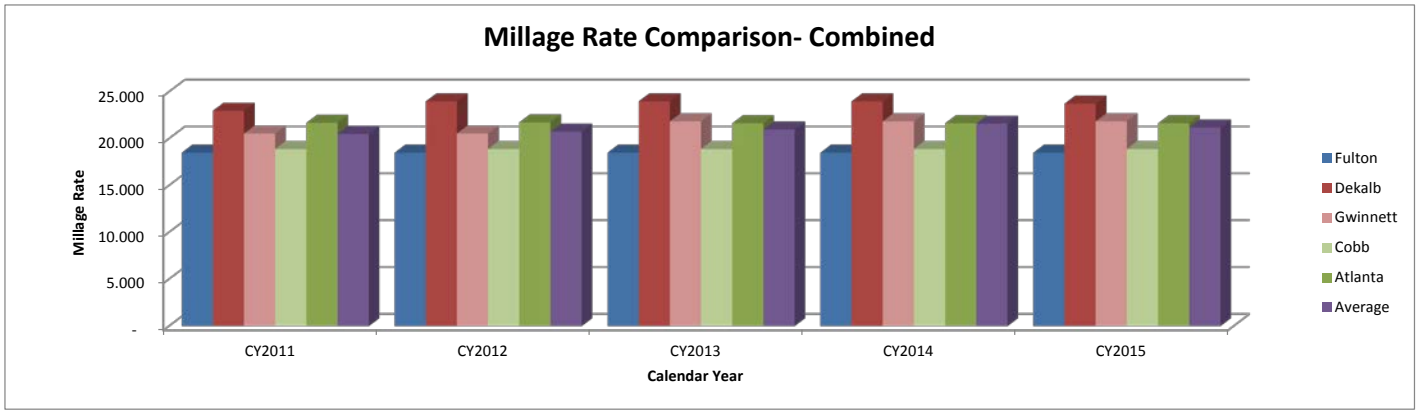
**Starting in 1997 tax year, Debt Service millage rate was reduced one-half mill using Special Purpose Local Option Sales Tax (SPLOST I) revenues as approved by the voters on March 18, 1997. Then from 1999 up to the current year, the Board decreased the debt service millage rate almost every year.

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

		CY2011			CY2012			CY2013			CY2014			CY2015		
District	2016 FTE	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined	M&O	Bond	Combined
Fulton	94,897	18.502	-	18.502	18.502	-	18.502	18.502	-	18.502	18.502		18.502	18.502		18.502
Dekalb	101,412	22.980	-	22.980	23.980	-	23.980	23.980	-	23.980	23.980		23.980	23.730	-	23.730
Gwinnett	177,165	19.250	1.300	20.550	19.250	1.300	20.550	19.800	2.050	21.850	19.800	2.050	21.850	19.800	2.050	21.850
Cobb	113,340	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900
Atlanta	50,379	21.640	0.054	21.694	21.640	0.100	21.740	21.640	-	21.640	21.640		21.640	21.640		21.640
Average	107,439	20.254	0.271	20.525	20.454	0.280	20.734	20.564	0.410	20.974	20.564	1.025	20.974	20.514	0.683	20.924







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

Consolidated School (M&O) Digest

	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	CY2016 FY2017 (est)	Change
Real and Personal	$ 27,506,817,014	$ 27,334,292,726	$ 27,966,096,990	$ 30,513,963,811	$ 30,971,673,268	$ 457,709,457
Motor Vehicles	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 995,656,658	$ 14,714,138
Mobile Homes	$ 619,712	$ 546,338	$ 505,288	$ 502,806	$ 510,348	$ 7,542
Timber	$ -		$ 32,400	$ 149,517	$ 151,760	$ 2,243
Heavy Duty Equipment	$ 4,136	$ 1,650	$ 126,780	$ 153,789	$ 156,096	$ 2,307
Gross Digest	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 31,968,148,130	$ 472,435,687
Less Exemptions	$ (1,548,721,694)	$ (1,592,197,410)	$ (1,654,994,596)	$ (1,823,080,459)	$ (1,823,080,459)	$ -
Net Digest	$ 27,583,473,238	$ 27,512,543,844	$ 27,801,482,892	$ 29,672,631,984	$ 30,145,067,671	$ 472,435,687
Millage	18.502	18.502	18.502	18.502	18.502	$ -
Net Levied	$ 510,349,422	$ 509,037,086	$ 514,383,036	$ 549,003,037	$ 557,744,042	$ 8,741,005
$ Increase	$ (13,402,479)	$ (1,312,336)	$ 5,345,950	$ 34,620,001	$ 8,741,005	$ (25,878,995)
% Increase	-2.56%	-0.26%	1.05%	6.73%	1.59%	

School Bond Digest

	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	CY2016 FY2017 (est)	Change
Real and Personal	$ 27,506,817,014	$ 27,334,222,214	$ 27,966,096,990	$ 30,513,963,811	$ 30,971,673,268	$ 3,005,576,278
Motor Vehicles	$ 1,624,754,070	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 995,656,658	$ (494,059,372)
Mobile Homes	$ 619,712	$ 546,338	$ 505,288	$ 502,806	$ 510,348	$ 5,060
Timber	$ -	$ 70,512	$ 32,400	$ 149,517	$ 151,760	$ 119,360
Heavy Duty Equipment	$ 4,136	$ 1,650	$ 126,780	$ 153,789	$ 156,096	$ 29,316
Gross Digest	$ 29,132,194,932	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 31,968,148,130	$ 2,511,670,642
Less Exemptions	$ (1,204,586,084)	$ (1,263,728,010)	$ -	$ -	$ -	$ -
Net Digest	$ 27,927,608,848	$ 27,841,013,244	$ 29,456,477,488	$ 31,495,712,443	$ 31,968,148,130	$ 2,511,670,642
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2012 FY2013	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016 (est)	CY2016 FY2017 (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.

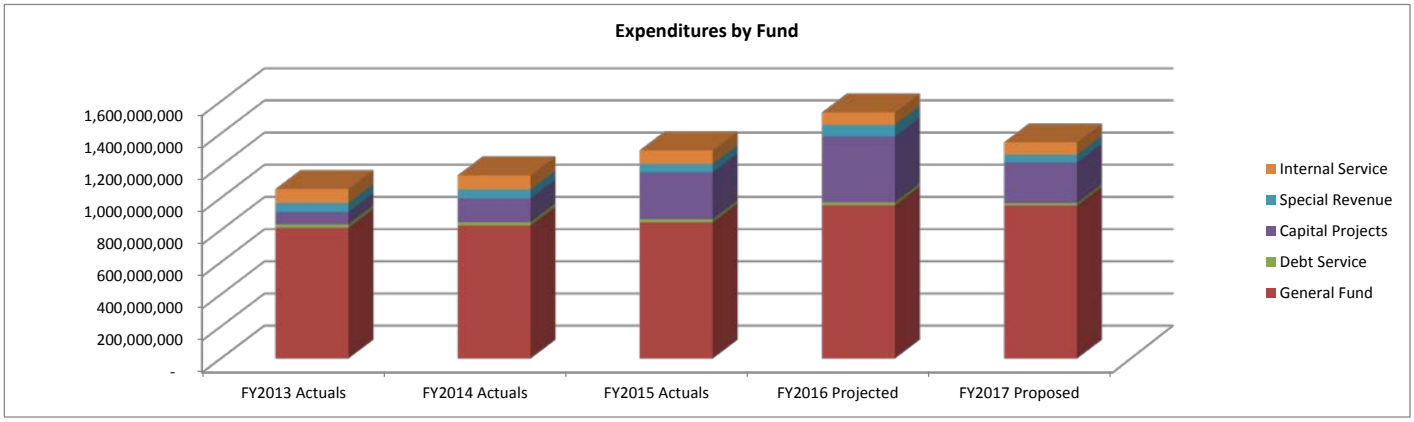
Expenditure Overview

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 FY2017 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 the Fulton County School System.



Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary by Fund

	Fund Name	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	FY2016 to FY2017 Difference	% Change FY2016 to FY2017
100	General Fund	813,832,178	828,069,546	847,831,410	953,192,126	952,134,657	(1,057,469)	-0.11%
200	Debt Service Fund	22,693,291	21,081,510	20,537,791	19,986,472	16,436,834	(3,549,638)	-17.76%
3xx	Capital Projects Fund	76,461,763	149,820,115	291,627,956	408,834,108	252,489,588	(156,344,520)	-38.24%
400	Schoolwide Schools	17,455,046	15,407,870	14,831,913	21,899,744	13,967,682	(7,932,062)	-36.22%
402	Title I	6,967,987	6,657,790	7,725,380	14,841,602	8,260,733	(6,580,869)	-44.34%
404	Special Education	16,009,910	16,438,852	14,022,017	20,885,312	16,155,972	(4,729,340)	-22.64%
406	Vocational Education-Federal Funded	569,251	609,050	639,328	671,073	671,074	1	0.00%
414	Title II	2,352,732	2,361,091	2,106,894	2,719,916	1,805,194	(914,722)	-33.63%
416	Race to the Top	346,101	656,440	765,829	1,247,476	-	(1,247,476)	0.00%
430	Charter Schools - Federal	100,965	254,958	196,619	-	-	-	0.00%
432	Education Of Homeless Children	50,911	67,849	55,674	59,310	52,689	(6,621)	-11.16%
460	TITLE III	700,099	760,392	1,121,180	1,154,164	795,526	(358,638)	-31.07%
478	USDA - Fresh Fruits and Vegetables	-	-	413,459	551,600	-	(551,600)	0.00%
491	Teaching American History (Tah)	375,977	82,634	-	-	-	-	0.00%
492	Smaller Learning Communities	1,096,391	54,375	-	-	-	-	0.00%
493	Students Against Destructive Decision	2,862	10,365	2,958	87,042	45,000	(42,042)	-48.30%
496	Net-Q	41,477	63,172	39,468	-	-	-	0.00%
500	Principals Account	3,243,508	2,833,094	2,746,520	-	-	-	0.00%
546	Local assistance-GADCA	-	10,000	-	-	-	-	0.00%
554	Cabinet Reimbursement	18,745	27,976	32,439	-	-	-	0.00%
555	The Broad Residency Grant	88,278	147,126	89,158	62,309	30,367	(31,942)	-51.26%
559	Non Fed & Non State Pgms	97,855	798,858	705,195	1,704,005	-	(1,704,005)	0.00%
560	Pre-Kindergarten (Lottery)	5,614,132	5,860,513	5,732,606	6,573,550	6,878,654	305,104	4.64%
580	SHAPE Initiative	-	-	23,923	48,384	-	(48,384)	0.00%
600	School Nutrition	39,372,677	39,189,022	36,208,120	42,365,619	42,078,921	(286,698)	-0.68%
700	Pension	30,446,073	31,604,067	32,293,077	33,797,979	33,231,270	(566,710)	-1.68%
705	School Activity	16,969,266	16,750,302	16,111,284	-	-	-	0.00%
801	Capital Assets - Govt Funds	-	10,000	(0)	-	-	-	0.00%
	Total	**1,054,907,474**	**1,139,626,967**	**1,295,860,199**	**1,530,681,791**	**1,345,034,159**	**(185,647,632)**	**-12.13%**
	Per Pupil	**11269.05464**	**12,031.53**	**13,631.31**	**16,018.19**	**13,903.74**	**(2,114)**	**-13.20%**



Fulton County School System
FY2017 Budget
Expenditures per Student

Total Projected Enrollment 96,739

General Fund per Student

Total General Fund expenditures per pupil

Total Budgeted Expenditures	$	952,134,657
General Fund Expenditures Per Student	**$**	**9,842.30**

Instructional Expenditures per Student

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

			Percent of Total Budget
Direct Instruction	$	671,526,907	49.93%
Pupil Services	$	38,280,530	2.85%
Improvement of Instruction	$	37,540,069	2.79%
Educational Media Services	$	13,945,340	1.04%
Sub-Total (Instructional Expenditures)	**$**	**761,292,845**	**56.60%**
Net Instructional Expenditures Per Student	**$**	**7,869.55**	

Current Expenditures per Student

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

General Fund	$	952,134,657
Special Revenue Funds	$	48,662,890
Debt Service Funds	$	16,436,834
Sub-Total Current Expenditures	**$**	**1,017,234,381**
Net Current Expenditures Per Student	**$**	**10,515.25**

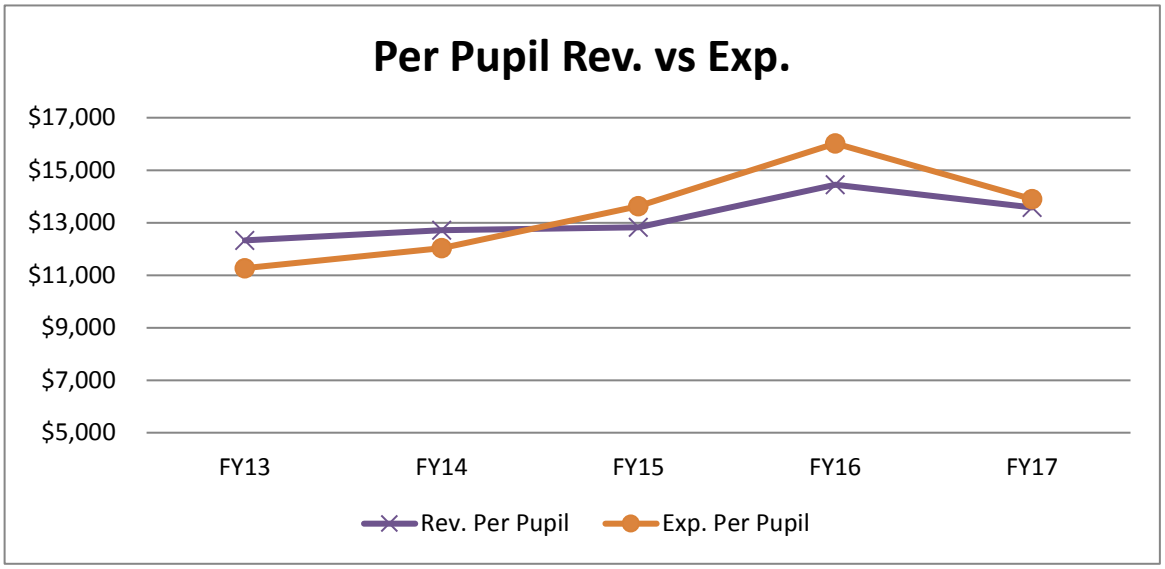
Total Expenditures per Student

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

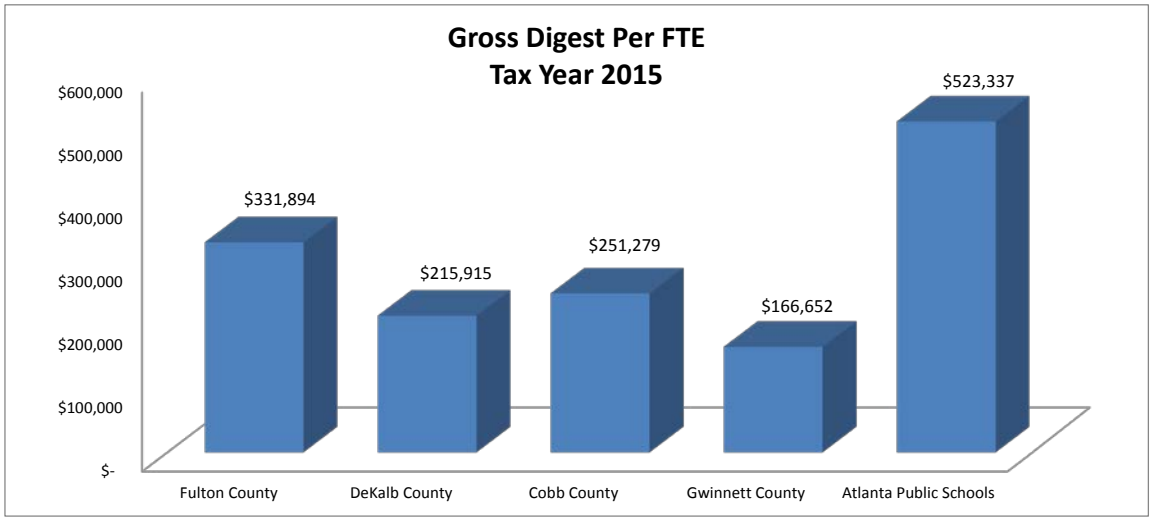
Total Budgeted Expenditures	$	1,345,034,159
Budgeted Expenditures Per Student	**$**	**13,903.74**

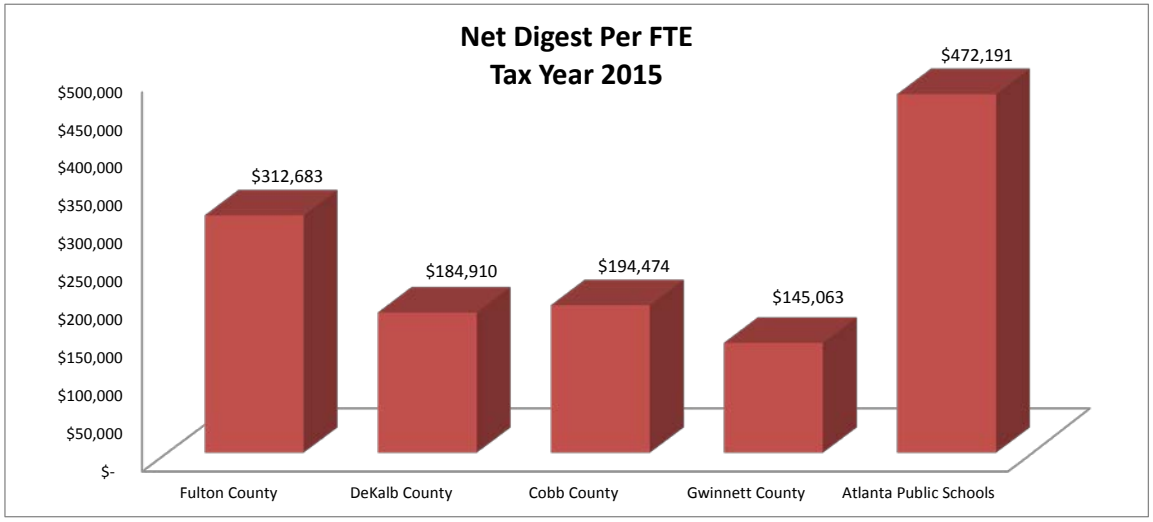
Fulton County School System
FY2017 Budget for All Funds
Exp. Per Student Cont.

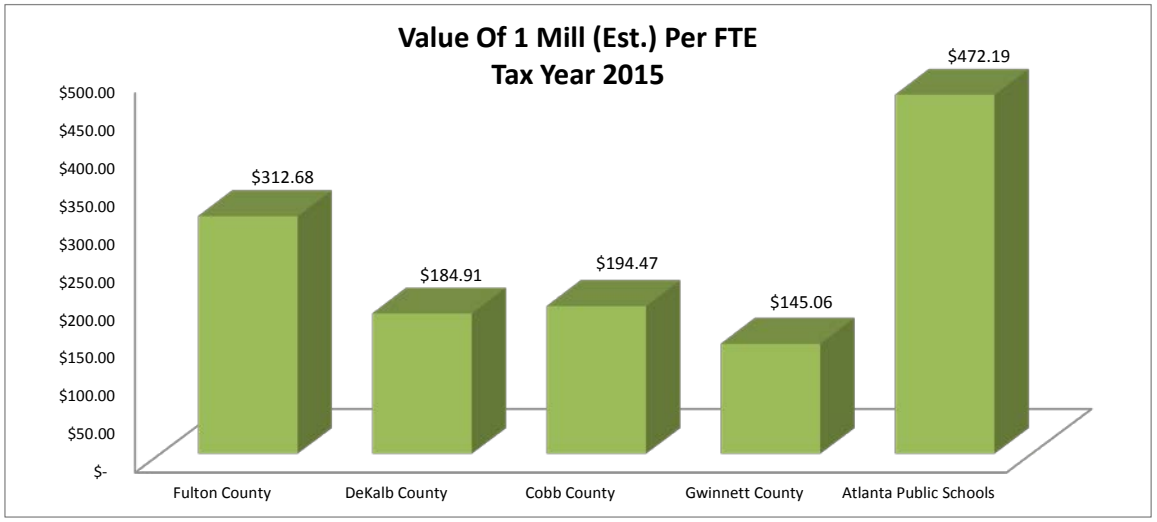
FY	Enrollment	Total Rev.	Rev. Per Pupil	Total Exp.	Exp. Per Pupil
FY13	93,611	$ 1,153,927,383	$ 12,327	$ 1,054,907,474	$ 11,269
FY14	94,720	$ 1,204,644,357	$ 12,718	$ 1,139,626,967	$ 12,032
FY15	95,065	$ 1,219,504,915	$ 12,828	$ 1,295,860,199	$ 13,631
FY16	95,559	$ 1,380,521,666	$ 14,447	$ 1,530,681,791	$ 16,018
FY17	96,739	$ 1,313,444,830	$ 13,577	$ 1,345,034,159	$ 13,904



	FY16 FTE	Gross Digest	Net Digest	Value of a Mill
Fulton County	94,897	$31,495,712,443	$29,672,631,984	$29,672,632
DeKalb County	101,412	$21,896,414,728	$18,752,105,468	$18,752,105
Cobb County	113,340	$28,479,937,255	$22,041,698,137	$22,041,698
Gwinnett County	177,165	$29,524,846,090	$25,700,068,362	$25,700,068
Atlanta Public Schools	50,379	$26,365,204,300	$23,788,502,970	$23,788,503







Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	555	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	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
1000	**ADMIN. SERVICES**																	
1000001000	BOARD	274,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	274,996
1000002000	SUPERINTENDENT	945,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	945,380
1000004000	COMMUNICATIONS	979,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	979,696
1000009000	INTERNAL AUDIT	1,020,682	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020,682
1000010000	BRDCST & VIDEO TECH	219,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	219,847
	Sub-Total	**3,440,602**																**3,440,602**
1500	**ASSESSMENT & ACCOUNT**																	
1500001000	ACCOUNTABILITY (ASSESSMENT &	322,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,567
1500007000	DATA UTILIZATION	1,255,531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,255,531
1500008000	CHARTER SCHOOLS	480,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	480,033
1500009000	SCHOOL FLEX GOVERNANCE	768,834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	768,834
1500010000	STRATEGY AND INNOVATION	353,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	353,588
1500011000	GRANTS	210,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,505
1500013000	PROGRAM EVALUATION	391,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	391,614
1500053000	SACS	85,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,500
1500070000	FCS FOUNDATION	215,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,351
	Sub-Total	**4,083,522**																**4,083,522**
1600	**LEADERSHIP**																	
1600002000	PROJECT MGT (CONT. IMPROVEMI	290,036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,036
	Sub-Total	**290,036**																**290,036**
2000	**ASSOC. SUPT. FOR C&I**																	
2000001000	ACADEMICS (CURR. & INSTRUCTIO	776,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776,311
2000002000	AREA SUPT OFFICE1	955,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	955,008
2000003000	AREA SUPT OFFICE2	948,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	948,661
2000004000	AREA SUPT OFFICE3	883,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	883,954
2000005000	AREA SUPT OFFICE4	933,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	933,639
2000006000	ASSESSMENT (CURR. & INSTRUCTI	800,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800,483
2000008000	TESTING MATERIALS	3,721,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,721,464
2000009000	ACHIEVEMENT ZONE	1,089,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,089,689
2000010000	STUDENT LEARNING OBJECTIVES	412,805	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	412,805
	Sub-Total	**10,522,014**																**10,522,014**
2200	**ELEM. & SEC. C&I**																	
2200000000	TEXTBOOKS	5,016,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,016,245
2200001000	LEARNING AND TEACHING (ELEM (	1,126,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,126,403
2200002000	JROTC	285,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	285,001
2200003000	HEALTH & PE	444,395	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	444,395
2200004000	FINE ARTS (MUSIC)	1,307,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,307,016
2200005000	HUMANITIES (SOCIAL STUDIES)	1,428,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,428,413
2200007000	STEM (MATH)	1,027,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,027,510
2200014000	ADVANCE STUDIES	1,450,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,450,233
2200015000	CAREER PREP AND TECH ED (CARE	1,504,624	-	-	-	-	-	671,074	-	-	-	-	-	-	-	-	-	2,175,698
2200016000	INSTRUCTIONAL TECH/MEDIA SER'	2,663,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,663,995
2200021000	TEACHING MUSEUMS	485,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	485,119
2200022000	SOFTWARE UPDATE	3,479,479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,479,479
2200023000	VIRTUAL LEARNING	2,133,167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,133,167
2200260000	TEACHING MUSEUMS-CUST	111,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,327
	Sub-Total	**22,462,926**						**671,074**										**23,134,000**
2300	**INSTRUCTIONAL SERV.**																	
2300000000	INSTR. SUPPORT SRVCS	276,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	276,938
2300003000	STUDENT DISCIPLINE	844,693	-	-	-	-	-	-	-	-	-	45,000	-	-	-	-	-	889,693
2300004000	SOCIAL WORK	530,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	530,620
2300005000	GUIDANCE/COUNSELING	1,205,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205,341
2300006000	SST/504	124,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,192
2300007000	GED	33,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,566
2300009000	ESOL	368,708	-	-	-	-	-	-	-	-	795,526	-	-	-	-	-	-	1,164,234
2300010000	TITLE/NCLB/COMPL.	-	-	-	-	5,271,985	-	-	-	-	-	-	-	-	-	-	-	5,271,985
2300012000	HOMELESS	160,095	-	-	-	-	-	-	-	52,689	-	-	-	-	-	-	-	212,784
2300013000	EXTENDED LEARNING SUPPORT SE	315,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	315,461
2300014000	PRE-K REMEDIAL SUPPORT	241,983	-	-	-	-	-	-	-	-	-	-	-	449,543	-	-	-	691,526
	Sub-Total	**4,101,596**				**5,271,985**				**52,689**	**795,526**	**45,000**		**449,543**				**10,716,339**
2400	**SPECIAL EDUCATION**																	
2400001000	SPECIAL EDUCATION	2,267,594	-	-	-	-	1,386,927	-	-	-	-	-	-	-	-	-	-	3,654,521
2400002000	PSYCH. SERVICES	333,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,908
	Sub-Total	**2,601,502**					**1,386,927**											**3,988,429**

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	555	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	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
2500	**CONTINUING ED**																	
2500003000	MS EXTENDED LEARNING	278,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	278,800
2500004000	NIGHT SCHOOL	207,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,100
2500007000	ES EXTENDED LEARNING	757,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	757,647
2500008000	ES SUMMER PROGRAM	48,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,800
2500009000	MS SUMMER PROGRAM	383,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	383,200
2500010000	HS SUMMER PROGRAM	632,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	632,360
	Sub-Total	**2,307,907**																**2,307,907**
3200	**FINANCIAL SERVICES**																	
3200001000	FINANCIAL SERVICES	915,285	16,436,834	20,495,560	-	-	-	-	-	-	-	-	-	-	-	-	-	37,847,679
3200003000	BUDGET SERVICES	662,176	-	987	-	-	-	-	-	-	-	-	-	-	-	-	-	663,162
3200004000	ACCOUNTING SERVICES	992,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	992,573
3200005000	FISCAL SERVICES	1,622,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,622,635
3200006000	PROPERTY CONTROL	352,237	-	7,353,969	-	-	-	-	-	-	-	-	-	-	-	-	-	7,706,206
3200009000	CONTRACTING/PURCH.	790,475	-	807,323	-	-	-	-	-	-	-	-	-	-	-	-	-	1,597,799
3200010000	LOCAL SCHL ACCOUNTIN	532,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	532,896
3200011000	WAREHOUSE OPERATIONS	1,834,582	-	335	-	-	-	-	-	-	-	-	-	-	-	-	-	1,834,917
3200012000	PRINTING SERVICES	726,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	726,995
3200100000	DW INSTRUCTION	8,331,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,459,736	24,790,758
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	**36,976,276**	**16,436,834**	**28,658,174**													**16,459,736**	**98,531,019**
3500	**INFORMATION TECH.**																	
3500001000	INFORMATION TECH	608,227	-	71,937	-	-	-	-	-	-	-	-	30,367	-	-	-	-	710,531
3500002000	DATA WAREHOUSE	1,467,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,467,717
3500004000	IT-COMP EQUIP MAINT	1,095,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,095,378
3500005000	STUDENT INFO SYSTEMS	1,448,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,448,846
3500006000	RECORD MGT-ARCHIVING	480,350	-	-	-	-	47,364	-	-	-	-	-	-	-	-	-	-	527,714
3500010000	INFRASTRUCTURE MGT	4,833,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,833,983
3500011000	SAP PROJECT MGT	3,421,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,421,362
3500013000	IT PROGRAM MANAGEMENT	-	-	60,319,957	-	-	-	-	-	-	-	-	-	-	-	-	-	60,319,957
3500014000	SCHOOL TECHNOLOGY SUPPORT	6,816,475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,816,475
3500015000	INFORMATION TECHNOLOGY SECU	272,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	272,202
3500699000	IT-TELE EQUIP MAINT	993,555	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	993,555
	Sub-Total	**21,438,095**		**60,391,894**			**47,364**						**30,367**					**81,907,720**
3600	**HEALTH/SAFETY/RISK**																	
3600001000	SAFETY AND SECURITY	413,836	-	260,000	-	-	-	-	-	-	-	-	-	-	-	-	-	673,836
3600002000	CAMPUS POLICE	2,823,844	-	1,507,780	-	-	-	-	-	-	-	-	-	-	-	-	-	4,331,624
3600003000	RISK MANAGEMENT	3,367,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,367,617
3600003260	BUS/PROP INSURANCE	914,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	914,000
3600003270	TRANS/VEHICLE INSUR	695,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	695,000
3600004000	HEALTH SERVICES	396,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	396,344
	Sub-Total	**8,610,640**		**1,767,780**														**10,378,420**
3700	**OPERATIONS**																	
3700001000	OPERATIONS	422,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422,243
3700003000	FACILITIES SERVICES	234,270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234,270
3700004000	CUSTODIAL SERVICES	2,672,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,672,206
3700005000	BUILDING PROGRAM	-	-	149,853,287	-	-	-	-	-	-	-	-	-	-	-	-	-	149,853,287
3700006000	TRANSPORTATION	43,824,479	-	8,340,771	-	-	-	-	-	-	-	-	-	-	-	-	-	52,165,250
3700010000	MAINTENANCE	19,403,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,403,511
3700011000	PORTABLES	5,234,312	-	350,497	-	-	-	-	-	-	-	-	-	-	-	-	-	5,584,809
3700012000	BUILDING MANAGER	900,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	900,686
3700015000	OPERATIONAL PLANNING	446,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	446,282
3700016000	PLACEMENT OFFICE	60,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,232
3700018000	CAPITAL IMPROVEMENTS	312,743	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	312,743
3700266000	TRANS - CUST SUPPORT	141,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	141,465
3700699000	SUPPORT-UTILITIES	17,781,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,781,853
	Sub-Total	**91,434,284**		**158,544,555**														**249,978,839**
3800	**SCHOOL NUTRITION**																	
3800310000	SNP-CENTRAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	4,214,566	-	-	4,214,566
3800312000	SNP SUMMER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	264,262	-	-	264,262
3800314000	SNP F&R DISTRICTWIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	922,541	-	-	922,541
	Sub-Total														**5,401,369**			**5,401,369**

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	555	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	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
3900	**PENSION**																	
3900999000	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,231,270	-	33,231,270
	Sub-Total															**33,231,270**		**33,231,270**
4000	**HUMAN RESOURCES**																	
4000001000	TALENT (HUMAN RESOURCES)	1,654,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,654,566
4000002000	TALENT STAFFING (PERSONNEL SEI	2,287,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,287,612
4000003000	TALENT MGT AND ORG DEV (SCH (	797,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	797,607
4000005000	LEARNING AND DEV- STATE	89,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,600
4000006000	LEARNING AND DEV	2,331,022	-	-	-	-	-	-	1,805,194	-	-	-	-	-	-	-	-	4,136,216
	Sub-Total	**7,160,407**							**1,805,194**									**8,965,601**
	Elementary Schools																	
5001	ABBOTTS HILL ES	4,876,520	-	-	-	-	36,161	-	-	-	-	-	-	-	251,424	-	-	5,164,105
5002	ALPHARETTA ES	4,981,680	-	-	-	-	377,514	-	-	-	-	-	-	80,444	199,113	-	-	5,638,751
5003	BARNWELL ES	5,155,829	-	-	-	-	41,300	-	-	-	-	-	-	78,536	249,043	-	-	5,524,708
5004	BETHUNE ES	4,955,404	-	-	299,460	38,755	177,229	-	-	-	-	-	-	161,640	538,813	-	-	6,171,301
5005	BROOKVIEW ES	3,965,544	-	-	194,866	30,694	-	-	-	-	-	-	-	128,746	407,691	-	-	4,727,542
5006	CAMPBELL ES	6,512,395	-	-	299,880	17,977	204,179	-	-	-	-	-	-	88,302	552,926	-	-	7,675,659
5007	COGBURN WOODS ES	5,558,488	-	-	-	-	87,711	-	-	-	-	-	-	-	248,439	-	-	5,894,638
5008	COLLEGE PARK ES	5,694,682	-	-	320,292	45,523	31,147	-	-	-	-	-	-	147,938	606,142	-	-	6,845,724
5009	CONLEY HILLS ES	5,189,481	-	-	256,060	42,816	142,497	-	-	-	-	-	-	125,612	469,661	-	-	6,226,126
5010	CRABAPPLE CROSSING ES	4,839,115	-	-	-	-	-	-	-	-	-	-	-	-	190,802	-	-	5,029,917
5011	CREEK VIEW ES	5,733,750	-	-	-	-	-	-	-	-	-	-	-	-	274,638	-	-	6,008,388
5012	DOLVIN ES	5,296,742	-	-	-	-	-	-	-	-	-	-	-	-	238,987	-	-	5,535,729
5013	DUNWOODY SPRINGS ES	4,790,793	-	-	155,234	-	163,358	-	-	-	-	-	-	175,838	318,971	-	-	5,604,194
5014	JACKSON, ESTHER ES	5,413,996	-	-	166,448	-	200,748	-	-	-	-	-	-	175,216	384,963	-	-	6,341,371
5015	WEST, EVOLINE C. ES	5,586,452	-	-	211,356	22,555	39,492	-	-	-	-	-	-	132,334	515,599	-	-	6,507,788
5016	FINDLEY OAKS ES	4,607,150	-	-	-	-	76,212	-	-	-	-	-	-	168,778	228,523	-	-	5,080,663
5017	GULLATT ES	4,074,426	-	850,000	200,942	43,778	-	-	-	-	-	-	-	132,687	400,384	-	-	5,702,218
5018	HAPEVILLE ES	5,323,742	-	-	269,948	95,110	-	-	-	-	-	-	-	189,553	454,539	-	-	6,332,891
5019	HEARDS FERRY ES	4,980,302	-	-	-	-	75,583	-	-	-	-	-	-	175,910	256,812	-	-	5,488,607
5020	HEMBREE SPRINGS ES	5,711,880	-	-	110,828	-	64,547	-	-	-	-	-	-	175,910	283,054	-	-	6,346,218
5021	HERITAGE ES	5,331,627	-	-	277,760	49,242	379,485	-	-	-	-	-	-	144,190	426,123	-	-	6,608,427
5022	HIGH POINT ES	5,472,123	-	-	134,724	-	144,565	-	-	-	-	-	-	262,824	363,975	-	-	6,378,211
5023	HILLSIDE ES	4,722,460	-	-	-	-	134,566	-	-	-	-	-	-	161,285	310,338	-	-	5,328,650
5024	HOLMES, HAMILTON ES	5,316,223	-	-	307,272	147,237	432,146	-	-	-	-	-	-	162,208	534,763	-	-	6,899,848
5025	LAKE WINDWARD ES	5,697,600	-	-	-	-	453,277	-	-	-	-	-	-	-	209,726	-	-	6,360,603
5026	LIBERTY POINT ES	5,474,653	-	-	251,580	67,258	228,966	-	-	-	-	-	-	155,170	501,245	-	-	6,678,872
5027	NOLAN, LOVE T. ES	5,248,319	-	-	298,592	84,780	34,628	-	-	-	-	-	-	175,216	558,275	-	-	6,399,810
5028	MANNING OAKS ES	5,752,169	-	-	-	-	-	-	-	-	-	-	-	87,608	313,831	-	-	6,153,608
5029	MEDLOCK BRIDGE ES	5,138,980	-	-	-	-	29,885	-	-	-	-	-	-	168,052	231,522	-	-	5,568,439
5030	MIMOSA ES	7,016,372	-	-	311,220	-	157,501	-	-	-	-	-	-	87,608	555,119	-	-	8,127,821
5031	MOUNT OLIVE ES	5,909,434	-	-	286,440	70,514	289,805	-	-	-	-	-	-	161,640	558,462	-	-	7,276,295
5032	MOUNTAIN PARK ES	5,629,321	-	-	-	-	227,965	-	-	-	-	-	-	-	229,410	-	-	6,086,695
5033	NEW PROSPECT ES	4,547,910	-	-	-	-	112,633	-	-	-	-	-	-	-	197,197	-	-	4,857,740
5034	NORTHWOOD ES	5,410,094	-	-	-	-	29,885	-	-	-	-	-	-	-	280,241	-	-	5,720,220
5036	OCEE ES	5,315,718	-	-	-	-	61,015	-	-	-	-	-	-	-	248,565	-	-	5,625,298
5037	PALMETTO ES	4,466,727	-	-	165,900	50,226	159,127	-	-	-	-	-	-	131,828	377,407	-	-	5,351,215
5038	PARKLANE ES	4,410,527	-	-	210,924	46,249	29,885	-	-	-	-	-	-	154,476	424,456	-	-	5,276,517
5039	RANDOLPH ES	4,658,735	-	-	153,264	22,555	-	-	-	-	-	-	-	168,206	372,892	-	-	5,375,652
5040	RENAISSANCE ES	4,802,236	-	-	183,752	118,917	30,507	-	-	-	-	-	-	145,675	392,508	-	-	5,673,596
5041	RIVER EVES ES	4,829,744	-	-	130,192	-	395,810	-	-	-	-	-	-	-	256,158	-	-	5,611,904
5042	ROSWELL NORTH ES	6,093,759	-	-	-	-	179,201	-	-	-	-	-	-	78,536	266,328	-	-	6,617,824
5043	LEWIS, S.L. ES	4,500,071	-	-	221,340	55,950	381,705	-	-	-	-	-	-	165,868	424,990	-	-	5,749,924
5044	LEE, SEABORN ES	3,648,230	-	-	183,148	61,635	-	-	-	-	-	-	-	161,640	348,737	-	-	4,403,391
5045	SHAKERAG ES	4,653,290	-	-	-	-	31,147	-	-	-	-	-	-	158,908	240,660	-	-	5,084,006
5046	SPALDING DRIVE CH. ES	3,307,443	-	-	-	-	123,503	-	-	-	-	-	-	175,216	163,069	-	-	3,769,232
5047	STATE BRIDGE ES	4,836,009	-	-	-	-	-	-	-	-	-	-	-	149,908	298,383	-	-	5,284,300
5048	STONEWALL TELL ES	5,375,988	-	-	183,340	-	-	-	-	-	-	-	-	73,677	422,036	-	-	6,055,041
5049	SUMMIT HILL ES	4,700,153	-	-	-	-	107,262	-	-	-	-	-	-	-	194,543	-	-	5,001,958
5050	SWEET APPLE ES	5,585,148	-	-	-	-	-	-	-	-	-	-	-	84,670	216,018	-	-	5,885,837
5052	WILSON CREEK ES	5,242,836	-	-	-	-	-	-	-	-	-	-	-	-	275,721	-	-	5,518,557
5053	WOODLAND CHARTER ES	6,785,614	-	-	185,400	-	171,511	-	-	-	-	-	-	175,216	414,524	-	-	7,732,265
5054	OAKLEY ES	5,350,892	-	-	256,620	30,254	107,901	-	-	-	-	-	-	88,302	459,349	-	-	6,293,318
5055	LAKE FOREST ES	7,521,687	-	-	365,428	-	-	-	-	-	-	-	-	242,084	649,213	-	-	8,778,412
5056	ISON SPRINGS ES	5,629,012	-	-	215,888	-	58,623	-	-	-	-	-	-	162,334	444,946	-	-	6,510,804
5057	BIRMINGHAM FALLS ES	5,260,446	-	-	-	-	123,136	-	-	-	-	-	-	-	183,638	-	-	5,567,220
5059	FELDWOOD ES	5,619,415	-	-	325,066	111,038	130,848	-	-	-	-	-	-	107,844	491,764	-	-	6,785,974
5061	CLIFTONDALE ES	5,387,772	-	-	201,056	38,457	29,885	-	-	-	-	-	-	80,444	421,745	-	-	6,159,358
5062	GA BPTST CHLDRN HOME	160,052	-	-	-	8,170	-	-	-	-	-	-	-	-	-	-	-	168,222
5066	WOLF CREEK ES	4,831,877	-	676,279	-	147,496	-	-	-	-	-	-	-	73,677	384,938	-	-	6,114,267

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	555	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	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	The Broad Residency Grant	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
5067	VICKERY MILL ES	5,147,802	-	187,110	-	173,452	-	-	-	-	-	-	-	147,355	334,665	-	-	5,990,384
5999	ES HOLDING	1,728,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,728,492
	Sub-Total	**309,765,332**		**1,713,389**	**7,334,220**	**1,620,639**	**6,494,052**							**6,429,111**	**21,048,004**			**354,404,747**
	Middle Schools																	
6001	AUTREY MILL MS	9,530,321	-	65,000	-	-	-	-	-	-	-	-	-	-	380,274	-	-	9,975,595
6002	BEAR CREEK MS	8,020,588	-	-	404,460	154,486	192,721	-	-	-	-	-	-	-	563,140	-	-	9,335,394
6003	CAMP CREEK MS	5,164,053	-	-	251,720	-	224,466	-	-	-	-	-	-	-	326,207	-	-	5,966,446
6004	CRABAPPLE MS	6,772,445	-	-	-	-	79,557	-	-	-	-	-	-	-	252,863	-	-	7,104,865
6005	ELKINS POINTE MS	8,905,461	-	-	201,468	-	352,950	-	-	-	-	-	-	-	325,490	-	-	9,785,368
6006	HAYNES BRIDGE MS	6,716,036	-	-	-	-	431,145	-	-	-	-	-	-	-	296,905	-	-	7,444,086
6007	HOLCOMB BRIDGE MS	6,598,101	-	-	184,164	-	335,670	-	-	-	-	-	-	-	287,581	-	-	7,405,516
6008	HOPEWELL MS	10,013,861	-	90,000	-	-	140,193	-	-	-	-	-	-	-	278,308	-	-	10,522,362
6009	MCNAIR MS	6,443,719	-	-	343,294	20,778	291,437	-	-	-	-	-	-	-	491,250	-	-	7,590,478
6010	NORTHWESTERN MS	9,511,522	-	-	-	-	29,885	-	-	-	-	-	-	-	296,556	-	-	9,837,963
6011	WEST, PAUL D. MS	7,053,998	-	-	391,902	87,870	68,106	-	-	-	-	-	-	-	526,378	-	-	8,128,254
6012	RIDGEVIEW MS	8,538,134	-	-	250,908	-	-	-	-	-	-	-	-	-	397,936	-	-	9,186,978
6013	RIVER TRAIL MS	7,926,533	-	-	-	-	-	-	-	-	-	-	-	-	405,666	-	-	8,332,199
6014	SANDTOWN MS	6,737,227	-	-	250,908	-	142,571	-	-	-	-	-	-	-	409,935	-	-	7,540,641
6015	SANDY SPRINGS MS	6,676,794	-	70,286	236,076	-	29,885	-	-	-	-	-	-	-	427,646	-	-	7,440,687
6016	TAYLOR ROAD MS	8,979,529	-	190,609	-	-	67,250	-	-	-	-	-	-	-	407,611	-	-	9,644,999
6017	WEBB BRIDGE MS	8,755,977	-	-	-	-	207,451	-	-	-	-	-	-	-	278,290	-	-	9,241,718
6018	WOODLAND MS	7,878,721	-	-	442,680	64,174	169,123	-	-	-	-	-	-	-	614,538	-	-	9,169,236
6019	RENAISSANCE MS	7,487,633	-	-	374,640	-	32,482	-	-	-	-	-	-	-	585,057	-	-	8,479,812
6999	MS HOLDING	676,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	676,573
	Sub-Total	**148,387,227**		**415,895**	**3,332,220**	**327,308**	**2,794,891**								**7,551,631**			**162,809,171**
	High Schools																	
7001	ALPHARETTA HS	12,936,155	-	-	-	-	195,041	-	-	-	-	-	-	-	349,189	-	-	13,480,384
7002	BANNEKER HS	12,896,163	-	150,000	662,718	201,368	716,725	-	-	-	-	-	-	-	723,592	-	-	15,350,566
7003	CENTENNIAL HS	13,807,559	-	-	-	-	910,561	-	-	-	-	-	-	-	426,065	-	-	15,144,184
7004	CHATTAHOOCHEE HS	12,286,811	-	4,900	-	-	-	-	-	-	-	-	-	-	466,290	-	-	12,758,001
7005	CREEKSIDE HS	11,663,935	-	-	567,840	235,830	255,154	-	-	-	-	-	-	-	634,702	-	-	13,357,462
7006	MILTON HS	13,563,946	-	-	-	-	-	-	-	-	-	-	-	-	444,221	-	-	14,008,167
7007	NORTH SPRINGS HS	11,308,223	-	-	-	-	-	-	-	-	-	-	-	-	420,265	-	-	11,728,488
7008	NORTHVIEW HS	11,034,468	-	-	-	-	-	-	-	-	-	-	-	-	419,647	-	-	11,454,115
7009	RIVERWOOD HS	10,873,078	-	843,000	-	-	176,400	-	-	-	-	-	-	-	382,614	-	-	12,275,093
7010	ROSWELL HS	13,677,832	-	-	-	-	344,768	-	-	-	-	-	-	-	466,373	-	-	14,488,972
7011	TRI-CITIES HS	12,520,012	-	-	773,068	109,148	550,377	-	-	-	-	-	-	-	655,771	-	-	14,608,376
7012	WESTLAKE HS	12,875,432	-	-	-	-	33,893	-	-	-	-	-	-	-	715,941	-	-	13,625,266
7013	JOHNS CREEK HS	11,935,232	-	-	-	-	-	-	-	-	-	-	-	-	565,559	-	-	12,500,791
7015	LANGSTON HUGHES HS	12,791,424	-	-	635,040	-	367,705	-	-	-	-	-	-	-	725,333	-	-	14,519,503
7019	FLAT SHOALS CENTER	32,068,447	-	-	-	-	1,606,243	-	-	-	-	-	-	-	-	-	-	33,674,690
7020	CAMBRIDGE HS	11,765,008	-	-	-	-	245,363	-	-	-	-	-	-	-	441,466	-	-	12,451,838
7022	COLLEGE CAREER ACADEMY	442,453	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	442,453
7999	HS HOLDING	11,307,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,307,298
	Sub-Total	**229,753,478**		**997,900**	**2,638,666**	**546,346**	**5,402,231**								**7,837,028**			**247,175,649**
	Alternative/ Learning Centers																	
7800	INDEPENDENCE HS	3,291,787	-	-	-	55,440	30,507	-	-	-	-	-	-	-	112,918	-	-	3,490,652
7801	MCCLARIN HS	3,154,656	-	-	-	96,042	-	-	-	-	-	-	-	-	127,971	-	-	3,378,670
7850	N.CRSSRDS/2ND CHANCE	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000
7862	VIRTUAL SCHOOL	1,893,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,893,964
	Sub-Total	**10,340,407**				**151,482**	**30,507**								**240,889**			**10,763,286**
	Charter Schools																	
8001	AMANA ACADEMY CH. ES	5,918,103	-	-	-	159,444	-	-	-	-	-	-	-	-	-	-	-	6,077,547
8002	KIPP ACADEMY CH. MS	3,299,069	-	-	97,644	-	-	-	-	-	-	-	-	-	-	-	-	3,396,713
8004	HAPEVILLE CH. MS	3,968,223	-	-	177,240	-	-	-	-	-	-	-	-	-	-	-	-	4,145,463
8008	MAIN STREET CHARTER	6,195,100	-	-	180,044	-	-	-	-	-	-	-	-	-	-	-	-	6,375,144
8009	HAPEVILLE CAREER ACADEMY	4,104,147	-	-	207,648	-	-	-	-	-	-	-	-	-	-	-	-	4,311,795
8011	CHATTAHOOCHEE HILLS CHARTER	4,174,868	-	-	-	76,632	-	-	-	-	-	-	-	-	-	-	-	4,251,500
8012	LATIN ACADEMY GRAMMER ES	2,297,295	-	-	-	40,320	-	-	-	-	-	-	-	-	-	-	-	2,337,615
8013	LATIN ACADEMY COLLEGE PREP M	2,667,221	-	-	-	32,136	-	-	-	-	-	-	-	-	-	-	-	2,699,357
8014	ACCELERATED LEARNING	1,532,116	-	-	-	34,440	-	-	-	-	-	-	-	-	-	-	-	1,566,556
8015	FAST	4,302,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,302,265
	Sub-Total	**38,458,407**			**662,576**	**342,972**												**39,463,955**
	Grand Total	**952,134,657**	**16,436,834**	**252,489,587**	**13,967,682**	**8,260,733**	**16,155,972**	**671,074**	**1,805,194**	**52,689**	**795,526**	**45,000**	**30,367**	**6,878,654**	**42,078,921**	**33,231,270**	**16,459,736**	**1,361,493,894**

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	FY16 to FY17 Difference	% Change FY2016 to FY2017
1000	**ADMIN. SERVICES**							
1000001000	BOARD	258,584	237,407	260,643	277,418	274,996	-2,422	-1%
1000002000	SUPERINTENDENT	967,755	982,800	1,076,539	969,782	945,380	-24,402	-3%
1000004000	COMMUNICATIONS	555,030	647,496	793,097	868,942	979,696	110,754	13%
1000009000	INTERNAL AUDIT	798,170	864,832	834,218	1,117,359	1,020,682	-96,677	-9%
1000010000	BRDCST & VIDEO TECH	257,556	190,054	138,939	428,540	219,847	-208,693	-49%
1000000499	SPLOST ADMIN		150,067	2,918,176	60,838		-60,838	-100%
	Sub-Total	**2,837,095**	**3,072,657**	**6,021,613**	**3,722,880**	**3,440,602**	**-282,278**	**-8%**
1001	**AREA SUPTS**							
1001260000	CUST SUPPORT-ADMIN	3,472	401,799					
1001000499	SPLOST ADMIN		35,981	748,993	2,457		-2,457	-100%
	Sub-Total	**3,472**	**437,779**	**748,993**	**2,457**		**-2,457**	**-100%**
1500	**ASSESSMENT & ACCOUNT**							
1500001000	ACCOUNTABILITY (ASSESSMENT & ACCO	531,825	352,346	538,477	352,368	322,567	-29,801	-8%
1500007000	DATA UTILIZATION	887,509	1,121,473	1,266,186	1,353,296	1,255,531	-97,765	-7%
1500008000	CHARTER SCHOOLS	117,226	150,027	194,407	171,578	480,033	308,455	180%
1500009000	SCHOOL FLEX GOVERNANCE	298,870	966,808	898,915	780,947	768,834	-12,113	-2%
1500010000	STRATEGY AND INNOVATION	472,707	634,665	890,102	535,144	353,588	-181,556	-34%
1500011000	GRANTS	127,496	124,917	176,455	202,201	210,505	8,304	4%
1500012000	STUDENT LEARNING OBJECTIVES		394,109	419,302	-8,594		8,594	-100%
1500013000	PROGRAM EVALUATION				406,786	391,614	-15,172	-4%
1500053000	SACS		61,100	79,071	73,625	85,500	11,875	16%
1500070000	FCS FOUNDATION	129,098	180,147	199,979	212,407	215,351	2,944	1%
	Sub-Total	**2,564,732**	**3,985,590**	**4,662,894**	**4,079,757**	**4,083,522**	**3,765**	**0%**
1600	**LEADERSHIP**							
1600002000	PROJECT MGT (CONT. IMPROVEMENT)	249,467	138,916	175,570	225,326	290,036	64,710	29%
	Sub-Total	**249,467**	**138,916**	**175,570**	**225,326**	**290,036**	**64,710**	**29%**
2000	**ASSOC. SUPT. FOR C&I**							
2000001000	ACADEMICS (CURR. & INSTRUCTION)	2,101,637	738,368	2,052,609	3,189,285	776,311	-2,412,974	-76%
2000002000	AREA SUPT OFFICE1	931,367	956,947	798,893	960,182	955,008	-5,174	-1%
2000003000	AREA SUPT OFFICE2	917,072	1,027,978	1,022,884	980,399	948,661	-31,738	-3%
2000004000	AREA SUPT OFFICE3	880,078	861,492	825,134	915,904	883,954	-31,950	-3%
2000005000	AREA SUPT OFFICE4	842,713	856,945	888,712	918,423	933,639	15,217	2%
2000006000	ASSESSMENT (CURR. & INSTRUCTION)	219,427	376,011	519,948	753,140	800,483	47,342	6%
2000007000	SYSTEM-WIDE TESTING	200,228	2,925					
2000008000	TESTING MATERIALS	1,845,378	1,863,626	3,574,808	3,915,823	3,721,464	-194,359	-5%
2000009000	ACHIEVEMENT ZONE			280,099	1,065,934	1,089,689	23,755	2%
2000010000	STUDENT LEARNING OBJECTIVES			-151	566,508	412,805	-153,702	-27%
	Sub-Total	**7,937,900**	**6,684,293**	**9,962,936**	**13,265,599**	**10,522,014**	**-2,743,585**	**-21%**
2100	**PROF. LEARNING**							
2100002000	PROF. LEARNING-LOCAL	389,833		0				
2100004000	MENTORING TEACHER	13,625	10,685	1,875				
2100260000	CUST SUPPORT-PL BLD	710						
	Sub-Total	**404,168**	**10,685**	**1,875**	**0**	**0**	**0**	**0%**
2200	**ELEM. & SEC. C&I**							
2200000000	TEXTBOOKS	12,920,067	8,310,567	2,903,721	25,377,723	5,016,245	-20,361,478	-80%
2200001000	LEARNING AND TEACHING (ELEM C&I)	1,379,534	745,823	577,545	1,239,544	1,126,403	-113,141	-9%
2200002000	JROTC	252,942	294,344	251,768	289,179	285,001	-4,178	-1%
2200003000	HEALTH & PE	134,946	204,797	312,609	414,678	444,395	29,717	7%
2200004000	FINE ARTS (MUSIC)	430,235	539,145	838,314	1,493,178	1,307,016	-186,163	-12%
2200005000	HUMANITIES (SOCIAL STUDIES)	603,180	452,067	793,784	1,234,919	1,428,413	193,495	16%
2200007000	STEM (MATH)	446,299	272,160	447,199	936,264	1,027,510	91,245	10%
2200008000	BUSINESS MANAGEMENT		54					
2200014000	ADVANCE STUDIES	97,319	194,001	402,518	1,510,864	1,450,233	-60,631	-4%
2200015000	CAREER PREP AND TECH ED (CAREER TE	2,589,003	1,416,821	1,428,029	1,835,103	2,175,698	340,594	19%
2200016000	INSTRUCTIONAL TECH/MEDIA SERVICES	1,588,575	1,446,744	2,081,918	2,599,803	2,663,995	64,192	2%
2200021000	TEACHING MUSEUMS	411,027	467,032	488,013	447,627	485,119	37,492	8%
2200022000	SOFTWARE UPDATE	891,226	1,105,265	1,608,871	2,456,448	3,479,479	1,023,031	42%
2200023000	VIRTUAL LEARNING	891,226				2,133,167	2,133,167	
2200260000	TEACHING MUSEUMS-CUST	135,187	149,923	127,893	109,199	111,327	2,128	2%
	Sub-Total	**21,879,539**	**15,598,743**	**12,262,182**	**39,944,530**	**23,134,000**	**-16,810,529**	**-42%**
2300	**INSTRUCTIONAL SERV.**							
2300000000	INSTR. SUPPORT SRVCS	238,970	220,564	222,954	277,281	276,938	-343	0%
2300001000	STUDENT SERVICES	134	77	104				
2300003000	STUDENT DISCIPLINE	457,183	624,543	789,102	872,128	889,693	17,565	2%
2300004000	SOCIAL WORK	365,918	496,125	453,773	549,776	530,620	-19,157	-3%
2300005000	GUIDANCE/COUNSELING	548,605	880,874	1,013,665	1,237,098	1,205,341	-31,757	-3%
2300006000	SST/504	700,945	87,085	85,532	110,635	124,192	13,557	12%
2300007000	GED	41,259	43,970	35,055	24,686	33,566	8,879	36%
2300009000	ESOL	644,170	984,965	1,433,560	1,501,908	1,164,234	-337,675	-22%

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary Five Years

Organization	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	FY16 to FY17 Difference	% Change FY2016 to FY2017
2300010000 TITLE/NCLB/COMPL.	3,910,046	3,671,032	3,133,759	8,481,303	5,271,985	-3,209,318	-38%
2300011000 CHARTER DEPARTMENT	955	-4,873	-2,670				
2300012000 HOMELESS	176,008	185,180	206,986	222,730	212,784	-9,946	-4%
2300013000 EXTENDED LEARNING SUPPORT SER	359,391	315,145	319,451	317,957	315,461	-2,496	-1%
2300014000 PRE-K REMEDIAL SUPPORT	786,034	1,030,058	1,410,034	1,418,944	691,526	-727,417	-51%
2300015000 RTI		102,571	74,468	5,083		-5,083	-100%
Sub-Total	**8,229,618**	**8,637,317**	**9,175,772**	**15,019,529**	**10,716,339**	**-4,303,190**	**-29%**
2400 **SPECIAL EDUCATION**							
2400001000 SPECIAL EDUCATION	4,910,856	5,189,015	5,348,236	10,167,796	3,654,521	-6,513,275	-64%
2400002000 PSYCH. SERVICES	319,093	205,426	328,378	430,302	333,908	-96,394	-22%
2400260000 CUS SUPPORT-JO WELLS	141,858	212,798	232,063	104		-104	-100%
Sub-Total	**5,371,807**	**5,607,238**	**5,908,677**	**10,598,201**	**3,988,429**	**-6,609,772**	**-62%**
2500 **CONTINUING ED**							
2500001000 EXTENDED LEARNING		12					
2500002000 VIRTUAL CAMPUS	511,595	1,088,271	5,000				
2500003000 MS EXTENDED LEARNING	45,963	1,813	2,474	3,350	278,800	275,450	8222%
2500004000 NIGHT SCHOOL	12,869			42,700	207,100	164,400	385%
2500006000 GHSGT/REMEDITATION	7,558		6,086				
2500007000 ES EXTENDED LEARNING	20,690	10,518	5,846	9,967	757,647	747,680	7501%
2500008000 ES SUMMER PROGRAM				1,000,000	48,800	-951,200	-95%
2500009000 MS SUMMER PROGRAM	62,915	17,080	187,410	570,800	383,200	-187,600	-33%
2500010000 HS SUMMER PROGRAM	39,767	21,028	114,656	998,303	632,360	-365,944	-37%
Sub-Total	**701,357**	**1,138,721**	**321,472**	**2,625,120**	**2,307,907**	**-317,214**	**-12%**
3000 **ORGANIZATIONAL ADVANCEMENT**							
3000001000 DEPUTY SUPT OF OA	12,653	12,095,746	568,167	4,957,679	2,849,799	-2,107,880	-43%
3000003000 ERP/SAP DEV	81,366						
Sub-Total	**94,019**	**12,095,746**	**568,167**	**4,957,679**	**2,849,799**	**-2,107,880**	**-43%**
3200 **FINANCIAL SERVICES**							
3200001000 FINANCIAL SERVICES	28,411,066	26,374,417	64,903,963	44,958,507	37,847,679	-7,110,828	-16%
3200003000 BUDGET SERVICES	1,468,763	1,840,755	1,110,706	711,224	663,162	-48,062	-7%
3200004000 ACCOUNTING SERVICES	1,192,073	1,091,096	1,109,539	962,491	992,573	30,082	3%
3200005000 FISCAL SERVICES	1,297,255	1,486,737	1,285,445	1,578,780	1,622,635	43,855	3%
3200006000 PROPERTY CONTROL	957,914	1,167,424	2,060,121	7,068,301	7,706,206	637,905	9%
3200008000 ERP SYSTEM	35,971		-50				
3200009000 CONTRACTING/PURCH.	669,083	742,641	1,842,751	1,752,212	1,597,799	-154,414	-9%
3200010000 LOCAL SCHL ACCOUNTIN	20,341,834	445,767	451,670	684,506	532,896	-151,609	-22%
3200011000 WAREHOUSE OPERATIONS	2,138,931	2,098,740	1,888,929	2,776,026	1,834,917	-941,110	-34%
3200012000 PRINTING SERVICES	784,574	758,407	815,725	826,157	726,995	-99,161	-12%
3200013000 CUSTODIAL SUPPORT- CENTRAL OFFICE	355,893	375,470	294,128	27,037		-27,037	-100%
3200100000 DW INSTRUCTION	344,968	19,603,113	6,784,770	8,805,836	8,331,022	-474,814	-5%
3200210000 DW PUPIL SERVICES				569,382	569,382		
3200221000 DW IMPROVEMENT INSTR	270,422	496,480	1,987,181	1,620,206	1,626,206	6,000	0%
3200230000 DW GENERAL ADMIN	2,542,772	1,868,686	1,635,587	1,121,213	1,121,213		
3200250000 DW SUPPORT SERVICES	456,187	844,972	502,300	814,086	814,086		
3200260000 DW MAINTENANCE OPS			5,469,168	7,145,568	7,139,676	-5,892	0%
3200270000 DW STUDENT TRANSPORT				7,076,334	7,076,334		
3200280000 DW CENTRAL SUPPORT	602,733	1,176,646	1,492,983	907,868	907,868		
3200290000 DW OTHER SUPP SVCS	42,555	40,035	40,035	40,035	40,035		
3200500000 DW TRANSFERS			9,950,000	920,600	920,600		
Sub-Total	**61,912,995**	**60,411,386**	**103,624,949**	**90,366,370**	**82,071,283**	**-8,295,086**	**-9%**
3500 **INFORMATION TECH.**							
3500001000 INFORMATION TECH	18,018,772	12,437,832	2,235,871	744,710	710,531	-34,179	-5%
3500002000 DATA WAREHOUSE	778,252	1,005,154	1,167,950	2,111,940	1,467,717	-644,223	-31%
3500003000 SOFTWARE UPDATE	82,110						
3500004000 IT-COMP EQUIP MAINT	850,707	890,219	886,792	1,364,823	1,095,378	-269,445	-20%
3500005000 STUDENT INFO SYSTEMS	1,646,960	1,765,370	1,694,889	1,624,598	1,448,846	-175,752	-11%
3500006000 RECORD MGT-ARCHIVING	387,095	322,468	364,897	506,340	527,714	21,374	4%
3500010000 INFRASTRUCTURE MGT	4,801,820	3,909,820	3,734,279	12,792,141	4,833,983	-7,958,158	-62%
3500011000 SAP PROJECT MGT	1,118,875	1,712,791	2,672,695	5,647,494	3,421,362	-2,226,132	-39%
3500012000 ERPS SYSTEM	1,271,505	1,539,229	548,854	9,925		-9,925	-100%
3500013000 IT PROGRAM MGMT	24,057	4,954,856	37,761,640	54,383,502	60,319,957	5,936,455	11%
3500014000 SCHOOL TECHNOLOGY SUPPORT	282,974				6,816,475	6,816,475	
3500015000 IT - SECURITY	282,974				272,202	272,202	
3500699000 IT-TELE EQUIP MAINT	282,974	255,373	-104,944	1,134,839	993,555	-141,284	-12%
Sub-Total	**29,263,128**	**28,793,114**	**50,962,922**	**80,320,313**	**81,907,720**	**1,587,407**	**2%**
3600 **HEALTH/SAFETY/RISK**							
3600001000 SAFETY AND SECURITY	273,654	292,291	318,842	762,399	673,836	-88,564	-12%
3600002000 CAMPUS POLICE	1,436,711	2,198,091	2,673,950	3,363,509	4,331,624	968,115	29%
3600003000 RISK MANAGEMENT	6,102,723	8,418,314	7,625,561	7,556,429	3,367,617	-4,188,812	-55%
3600003260 BUS/PROP INSURANCE	791,395	851,650	881,700	1,419,000	914,000	-505,000	-36%

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	FY16 to FY17 Difference	% Change FY2016 to FY2017
3600003270	TRANS/VEHICLE INSUR	381,886	378,999	418,337	415,000	695,000	280,000	67%
3600004000	HEALTH SERVICES	239,425	239,416	258,225	385,661	396,344	10,683	3%
	Sub-Total	**9,225,793**	**12,378,761**	**12,176,614**	**13,901,998**	**10,378,420**	**-3,523,578**	**-25%**
3700	**OPERATIONS**							
3700001000	OPERATIONS	279,970	543,480	436,127	507,956	422,243	-85,713	-17%
3700003000	FACILITIES SERVICES	374,082	395,239	417,309	501,165	234,270	-266,895	-53%
3700004000	CUSTODIAL SERVICES	2,354,027	2,951,762	2,556,931	2,739,278	2,672,206	-67,072	-2%
3700005000	BUILDING PROGRAM	36,936,613	107,912,369	212,038,934	290,177,427	147,003,488	-143,173,939	-49%
3700006000	TRANSPORTATION	55,577,465	51,234,239	47,709,706	57,909,017	52,165,250	-5,743,767	-10%
3700007000	WAREHOUSE OPERATIONS	-485	213					
3700009000	COURIER SERVICES	-717	2,385					
3700010000	MAINTENANCE	17,254,688	17,458,095	17,400,084	20,527,168	19,403,511	-1,123,657	-5%
3700011000	PORTABLES	2,094,031	3,172,083	4,162,941	9,285,372	5,584,809	-3,700,563	-40%
3700012000	BUILDING MANAGER			499,031	849,453	900,686	51,234	6%
3700015000	OPERATIONAL PLANNING	365,312	374,448	409,472	443,123	446,282	3,159	1%
3700016000	PLACEMENT OFFICE	79,828	96,293	102,464	109,704	60,232	-49,471	-45%
3700018000	CAPITAL IMPROVEMENTS					312,743	312,743	
3700310000	SNP-CENTRAL SUPPORT			29				
3700266000	TRANS - CUST SUPPORT	196,531	210,165	168,735	146,174	141,465	-4,709	-3%
3700699000	SUPPORT-UTILITIES	1,925,440	665,235	1,583,658	18,839,081	17,781,853	-1,057,227	-6%
	Sub-Total	**117,436,788**	**185,016,005**	**287,485,421**	**402,034,916**	**247,129,040**	**-154,905,877**	**-39%**
3800	**SCHOOL NUTRITION**							
3800310000	SNP-CENTRAL SUPPORT	2,586,743	2,631,695	2,885,596	4,874,944	4,214,566	-660,378	-14%
3800312000	SNP SUMMER SCHOOL	81,324	202,567	156,277	145,801	264,262	118,461	81%
3800314000	SNP F&R DISTRICTWIDE	730,955	733,070	956,336	870,341	922,541	52,200	6%
	Sub-Total	**3,399,023**	**3,567,332**	**3,998,210**	**5,891,086**	**5,401,369**	**-489,717**	**-8%**
3900999000	**PENSION GOLD**	**30,446,073**	**31,604,067**	**32,293,077**	**33,797,979**	**33,231,270**	**-566,710**	**-2%**
4000	**HUMAN RESOURCES**							
4000001000	TALENT (HUMAN RESOURCES)	1,367,557	1,680,313	1,454,148	1,719,766	1,654,566	-65,201	-4%
4000002000	TALENT STAFFING (PERSONNEL SERVICE	1,916,171	2,010,919	2,047,845	2,152,744	2,287,612	134,868	6%
4000003000	TALENT MGT AND ORG DEV (SCH CERT F	744,620	851,348	1,084,509	898,583	797,607	-100,976	-11%
4000005000	LEARNING AND DEV- STATE	57,858	81,647	68,071	106,725	89,600	-17,125	-16%
4000006000	LEARNING AND DEV	3,137,250	4,439,445	4,111,702	5,391,296	4,136,216	-1,255,080	-23%
4000260000	CUST SUPPORT- PL BLDG	177,233	274,337	233,703	7,926		-7,926	-100%
	Sub-Total	**7,400,689**	**9,338,009**	**8,999,978**	**10,277,041**	**8,965,601**	**-1,311,440**	**-13%**
5001	ABBOTTS HILL ES	5,252,657	5,351,986	5,263,522	5,231,890	5,164,105	-67,786	-1%
5002	ALPHARETTA ES	6,632,995	6,523,477	6,272,566	5,614,967	5,638,751	23,783	0%
5003	BARNWELL ES	5,979,702	5,753,511	5,485,900	5,417,736	5,524,708	106,972	2%
5004	BETHUNE ES	6,087,812	5,767,561	5,520,768	6,107,243	6,171,301	64,059	1%
5005	BROOKVIEW ES	4,019,211	4,185,026	4,165,381	5,495,087	4,727,542	-767,545	-14%
5006	CAMPBELL ES	6,930,744	7,262,155	7,031,644	8,002,837	7,675,659	-327,178	-4%
5007	COGBURN WOODS ES	5,969,613	5,937,972	5,768,352	6,075,567	5,894,638	-180,930	-3%
5008	COLLEGE PARK ES	-116	157,594	576,759	6,124,348	6,845,724	721,376	12%
5009	CONLEY HILLS ES	5,200,452	5,302,821	5,308,380	6,207,384	6,226,126	18,743	0%
5010	CRABAPPLE CROSSING ES	5,208,189	5,189,841	4,931,598	5,152,026	5,029,917	-122,108	-2%
5011	CREEK VIEW ES	6,286,733	6,317,578	6,034,766	6,501,695	6,008,388	-493,307	-8%
5012	DOLVIN ES	6,181,813	6,258,198	5,717,995	5,900,392	5,535,729	-364,663	-6%
5013	DUNWOODY SPRINGS ES	6,024,001	6,099,693	5,917,664	6,218,062	5,604,194	-613,868	-10%
5014	JACKSON, ESTHER ES	5,660,920	5,701,097	5,539,006	7,021,365	6,341,371	-679,994	-10%
5015	WEST, EVOLINE C. ES	6,158,459	6,198,509	6,240,953	6,513,840	6,507,788	-6,053	0%
5016	FINDLEY OAKS ES	5,337,921	5,630,112	5,123,750	4,911,120	5,080,663	169,542	3%
5017	GULLATT ES	4,349,344	4,341,634	4,224,908	5,894,257	5,702,218	-192,039	-3%
5018	HAPEVILLE ES	6,228,013	6,188,485	6,109,396	6,196,623	6,332,891	136,269	2%
5019	HEARDS FERRY ES	4,827,573	5,159,252	5,190,058	6,833,883	5,488,607	-1,345,276	-20%
5020	HEMBREE SPRINGS ES	6,536,001	6,867,007	6,655,148	7,405,043	6,346,218	-1,058,825	-14%
5021	HERITAGE ES	6,177,484	6,701,269	6,777,085	7,439,100	6,608,427	-830,672	-11%
5022	HIGH POINT ES	6,714,951	6,813,261	6,859,607	6,768,076	6,378,211	-389,865	-6%
5023	HILLSIDE ES	6,709,579	6,802,806	6,274,338	6,557,953	5,328,650	-1,229,303	-19%
5024	HOLMES, HAMILTON ES	7,228,834	7,710,634	6,991,559	7,154,542	6,899,848	-254,693	-4%
5025	LAKE WINDWARD ES	6,819,076	6,938,569	6,537,716	6,203,474	6,360,603	157,128	3%
5026	LIBERTY POINT ES	6,245,895	6,457,772	6,410,315	6,850,080	6,678,872	-171,208	-2%
5027	NOLAN, LOVE T. ES	6,374,971	6,111,356	6,049,592	6,186,240	6,399,810	213,570	3%
5028	MANNING OAKS ES	5,531,376	5,597,571	5,373,927	6,282,040	6,153,608	-128,432	-2%
5029	MEDLOCK BRIDGE ES	4,982,479	5,390,701	5,219,341	5,369,282	5,568,439	199,157	4%
5030	MIMOSA ES	9,704,737	9,706,784	9,803,435	10,130,498	8,127,821	-2,002,677	-20%
5031	MOUNT OLIVE ES	5,635,201	5,492,773	5,866,396	6,920,144	7,276,295	356,151	5%
5032	MOUNTAIN PARK ES	6,066,304	6,517,882	6,278,437	6,282,678	6,086,695	-195,983	-3%
5033	NEW PROSPECT ES	5,660,330	5,298,953	4,964,122	4,360,813	4,857,740	496,927	11%
5034	NORTHWOOD ES	5,263,611	5,461,614	5,412,345	5,751,792	5,720,220	-31,572	-1%
5035	OAK KNOLL ES	4,580,674	4,413,421	4,643,088	62,180		-62,180	-100%

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary Five Years

Organization	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	FY16 to FY17 Difference	% Change FY2016 to FY2017
5036 OCEE ES	5,420,306	5,393,842	5,287,706	5,723,057	5,625,298	-97,759	-2%
5037 PALMETTO ES	5,099,559	5,332,996	5,022,075	5,353,512	5,351,215	-2,297	0%
5038 PARKLANE ES	4,660,680	4,696,847	4,329,037	5,414,679	5,276,517	-138,162	-3%
5039 RANDOLPH ES	5,335,353	5,329,544	4,629,602	5,235,760	5,375,652	139,892	3%
5040 RENAISSANCE ES	6,009,501	6,157,914	5,902,798	6,698,658	5,673,596	-1,025,061	-15%
5041 RIVER EVES ES	6,915,450	7,159,891	6,753,468	6,661,691	5,611,904	-1,049,786	-16%
5042 ROSWELL NORTH ES	7,806,274	7,007,925	6,796,104	7,256,312	6,617,824	-638,489	-9%
5043 LEWIS, S.L. ES	5,117,089	5,102,361	5,114,790	5,418,727	5,749,924	331,197	6%
5044 LEE, SEABORN ES	4,346,911	4,522,367	4,306,260	4,519,361	4,403,391	-115,970	-3%
5045 SHAKERAG ES	5,525,311	5,611,818	5,416,708	5,267,823	5,084,006	-183,817	-3%
5046 SPALDING DRIVE CH. ES	4,223,900	4,377,281	3,930,065	4,133,753	3,769,232	-364,521	-9%
5047 STATE BRIDGE ES	5,726,347	5,571,295	5,289,052	5,372,440	5,284,300	-88,140	-2%
5048 STONEWALL TELL ES	6,727,530	7,173,268	7,384,136	7,979,589	6,055,041	-1,924,548	-24%
5049 SUMMIT HILL ES	5,777,931	5,245,069	4,876,522	4,875,879	5,001,958	126,079	3%
5050 SWEET APPLE ES	6,288,949	5,817,529	5,538,677	5,457,386	5,885,837	428,451	8%
5051 TUBMAN, HARRIET ES	4,953,686	5,072,376	5,233,498	131,376		-131,376	-100%
5052 WILSON CREEK ES	5,752,817	5,700,265	5,270,202	5,561,428	5,518,557	-42,871	-1%
5053 WOODLAND CHARTER ES	7,743,434	8,011,475	7,666,074	7,905,435	7,732,265	-173,170	-2%
5054 OAKLEY ES	6,064,365	6,257,720	6,596,029	6,600,791	6,293,318	-307,473	-5%
5055 LAKE FOREST ES	7,698,097	8,041,440	7,944,105	9,333,831	8,778,412	-555,419	-6%
5056 ISON SPRINGS ES	5,774,207	6,034,308	5,887,347	6,734,280	6,510,804	-223,476	-3%
5057 BIRMINGHAM FALLS ES	4,680,774	4,991,389	5,090,564	5,340,637	5,567,220	226,584	4%
5059 FELDWOOD ES	5,993,484	6,518,940	6,633,553	7,113,618	6,785,974	-327,644	-5%
5061 COX ROAD	5,796,667	6,133,173	6,050,617	6,564,147	6,159,358	-404,788	-6%
5062 GA BPTST CHLDRN HOME	264,952	329,723	370,302	335,058	168,222	-166,836	-50%
5065 NEW SCHOOL			490,470	1,131,721	101,279	-1,030,442	-91%
5066 WOLF CREEK ES				1,297,377	6,012,988	4,715,612	363%
5067 VICKERY MILL ES			168,461	1,554,388	5,990,384	4,435,996	285%
5999 ES HOLDING		-73		1,237,512	1,728,492	490,980	40%
Sub-Total	**342,271,113**	**347,199,553**	**338,518,041**	**361,354,481**	**354,404,747**	**-6,949,734**	**-2%**
6001 AUTREY MILL MS	9,576,986	9,660,875	9,346,283	10,069,960	9,975,595	-94,364	-1%
6002 BEAR CREEK MS	9,192,961	8,223,536	7,827,304	9,295,108	9,335,394	40,287	0%
6003 CAMP CREEK MS	7,161,591	7,204,132	7,275,533	6,519,974	5,966,446	-553,528	-8%
6004 CRABAPPLE MS	6,974,840	7,052,238	6,918,387	7,251,216	7,104,865	-146,351	-2%
6005 ELKINS POINTE MS	8,329,647	8,735,791	9,438,771	9,909,994	9,785,368	-124,626	-1%
6006 HAYNES BRIDGE MS	6,934,999	7,074,606	6,993,223	7,571,577	7,444,086	-127,490	-2%
6007 HOLCOMB BRIDGE MS	7,226,990	7,546,152	7,511,557	8,074,270	7,405,516	-668,754	-8%
6008 HOPEWELL MS	9,513,705	9,639,785	9,313,972	10,572,803	10,522,362	-50,441	0%
6009 MCNAIR MS	7,141,814	7,083,828	7,026,198	9,787,186	7,590,478	-2,196,709	-22%
6010 NORTHWESTERN MS	9,058,045	9,200,363	8,960,543	9,339,381	9,837,963	498,582	5%
6011 WEST, PAUL D. MS	7,687,998	7,298,555	7,022,096	8,082,726	8,128,254	45,529	1%
6012 RIDGEVIEW MS	8,246,913	8,711,645	8,853,751	9,553,058	9,186,978	-366,080	-4%
6013 RIVER TRAIL MS	10,436,944	10,130,751	9,462,140	8,384,196	8,332,199	-51,997	-1%
6014 SANDTOWN MS	8,815,967	8,771,778	8,878,439	7,945,173	7,540,641	-404,533	-5%
6015 SANDY SPRINGS MS	7,896,838	7,973,678	7,582,061	8,263,024	7,440,687	-822,337	-10%
6016 TAYLOR ROAD MS	8,673,822	8,501,319	8,243,450	9,917,529	9,644,999	-272,530	-3%
6017 WEBB BRIDGE MS	9,608,878	9,393,314	9,262,433	9,444,093	9,241,718	-202,375	-2%
6018 WOODLAND MS	8,824,709	8,965,116	9,473,740	9,428,818	9,169,236	-259,582	-3%
6019 RENAISSANCE MS	8,664,239	9,282,689	9,110,505	9,027,800	8,479,812	-547,988	-6%
6999 MS HOLDING				111,397	676,573	565,175	507%
Sub-Total	**159,967,885**	**160,450,151**	**158,500,385**	**168,549,284**	**162,809,171**	**-5,740,112**	**-3%**
7001 ALPHARETTA HS	14,902,145	14,761,746	14,081,174	13,425,062	13,480,384	55,322	0%
7002 BANNEKER HS	14,374,044	13,790,957	13,429,139	16,825,785	15,350,566	-1,475,219	-9%
7003 CENTENNIAL HS	13,933,045	14,904,495	15,061,469	15,200,404	15,144,184	-56,220	0%
7004 CHATTAHOOCHEE HS	11,675,522	12,289,070	11,899,668	13,333,823	12,758,001	-575,822	-4%
7005 CREEKSIDE HS	11,789,742	11,418,829	11,500,310	13,337,742	13,357,462	19,720	0%
7006 MILTON HS	13,793,453	13,424,300	13,070,602	13,338,333	14,008,167	669,834	5%
7007 NORTH SPRINGS HS	11,223,882	11,463,554	11,377,817	11,960,688	11,728,488	-232,199	-2%
7008 NORTHVIEW HS	11,462,511	11,991,815	11,769,398	12,022,830	11,454,115	-568,715	-5%
7009 RIVERWOOD HS	11,307,387	11,391,940	11,358,050	12,772,806	12,275,093	-497,713	-4%
7010 ROSWELL HS	15,922,399	15,951,007	14,559,873	14,442,980	14,488,972	45,992	0%
7011 TRI-CITIES HS	14,446,000	14,211,305	14,227,260	15,886,317	14,608,376	-1,277,940	-8%
7012 WESTLAKE HS	11,899,872	12,326,305	13,141,509	14,082,463	13,625,266	-457,196	-3%
7013 JOHNS CREEK HS	12,252,201	12,745,404	12,269,475	12,824,235	12,500,791	-323,444	-3%
7014 FREEMANVILLE RD. HS	2,010,497	102,941	224	1		-1	-100%
7015 LANGSTON HUGHES HS	11,838,226	12,816,103	13,100,228	15,313,980	14,519,503	-794,477	-5%
7016 NORTH METRO	33,916	25,918	-847				
7017 SOUTH METRO	422,061	391,550	561,186	400,330		-400,330	-100%
7018 MILTON CENTER	77,003	296,674	267,553				
7019 FLAT SHOALS CENTER	11,997,471	9,002,753	12,009,717	27,799,782	33,674,690	5,874,908	21%

Fulton County School System
FY2017 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	FY16 to FY17 Difference	% Change FY2016 to FY2017
7020	CAMBRIDGE HS	7,778,939	9,943,000	10,503,943	12,849,337	12,451,838	-397,499	-3%
7022	COLLEGE CAREER ACADEMY					442,453	442,453	
7999	HS HOLDING				-12,789,755	11,307,298	24,097,052	-188%
	Sub-Total	**203,140,317**	**203,249,668**	**204,187,746**	**223,027,141**	**247,175,649**	**24,148,508**	**11%**
7800	INDEPENDENCE HS	3,503,468	3,652,323	3,639,900	3,456,352	3,490,652	34,300	1%
7801	MCCLARIN HS	3,624,684	4,132,646	4,620,153	4,733,319	3,378,670	-1,354,649	-29%
7850	N.CRSSRDS/2ND CHANCE	2,196,879	1,915,564	2,000,008	2,000,000	2,000,000		
7851	S.CRSSRDS/2ND CHANCE	2,699,174	97,251	-1,609				
7861	OLD WESTLAKE	120,767	374,647	332,866	146,162		-146,162	-100%
7862	VIRTUAL SCHOOL	106,169	84,057	1,680,378	3,608,290	1,893,964	-1,714,326	-48%
	Sub-Total	**12,251,141**	**10,256,490**	**12,271,695**	**13,944,123**	**10,763,286**	**-3,180,837**	**-23%**
8001	AMANA ACADEMY CH. ES	4,964,646	5,090,289	5,034,946	5,854,753	6,077,547	222,794	4%
8002	KIPP ACADEMY CH. MS	2,770,660	3,043,119	3,206,965	3,527,822	3,396,713	-131,108	-4%
8003	FULTON SCIENCE CH. M			17,526				
8004	HAPEVILLE CH. MS	4,103,074	4,292,868	4,274,117	4,434,192	4,145,463	-288,728	-7%
8005	FULTON SCIENCE ACADEMY HS	2,539,023	2,238,208	2,481,327				
8007	FULTON SUNSHINE ACA	3,892,228	3,885,496	3,878,938				
8008	MAIN STREET CHARTER	5,314,023	6,218,209	6,655,533	6,703,540	6,375,144	-328,397	-5%
8009	HAPEVILLE CAREER ACADEMY	4,109,719	4,506,986	4,382,294	4,915,604	4,311,795	-603,809	-12%
8010	MAIN STREET CHARTER ES	152,012	16,709					
8011	CHATTAHOOCHEE HILLS CHARTER		254,958	2,681,236	3,028,679	4,251,500	1,222,820	40%
8012	LATIN ACADEMY GRAMMER ES				1,948,561	2,337,615	389,054	20%
8013	LATIN ACADEMY COLLEGE PREP MS				2,395,424	2,699,357	303,933	13%
8014	ACCELERATED LEARNING					1,566,556	1,566,556	
8015	FAST					4,302,265	4,302,265	
8999	PRIVATE SCHOOLS	73,972	32,750	42,964	44,906		-44,906	-100%
	Sub-Total	**27,919,357**	**29,579,593**	**32,655,846**	**32,853,481**	**39,463,955**	**6,610,474**	**20%**
	Grand Total	**1,054,907,474**	**1,139,251,813**	**1,295,485,033**	**1,530,759,291**	**1,345,034,159**	**-185,725,132**	**-12%**

Fulton County Schools

Where Students Come First

Fund 100

General Fund





State Allotment Overview

The Quality Basic Education Act (QBE) 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) High School - Grades 9 – 12
6) 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 (IEPs) 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 a Local Unity Administration (LUA) for each full-time equivalent student in the grades 9 - 12 program (i.e. base program), in order that such a program can be funded sufficiently to provide quality basic education (QBE) to all enrolled students, shall be the cost of this basic program. Annually the General Assembly adjusts this base amount consistent with cost-of-living increases. The annual allotment sheet reflects these adjustments. If the funding provided by the General Assembly is not adequate to meet the requirements of the QBE earnings formula, the funded amount shall be prorated to each of the QBE program categories.

Program Name	FTE	Assigned Weight
Kindergarten	15.0	1.6532
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

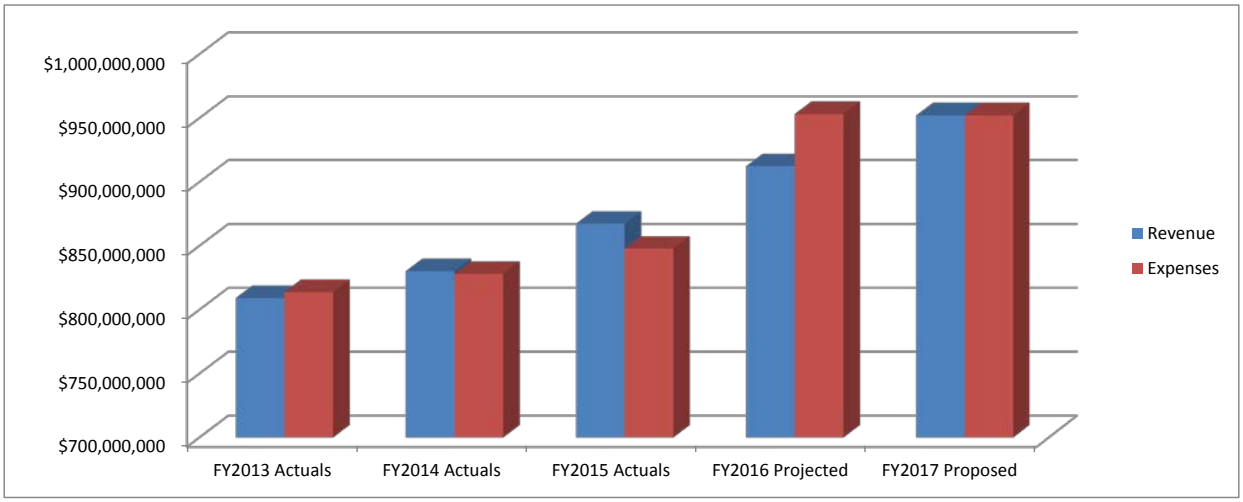
Since the QBE formula is based upon FTE counts which are taken from the previous school year, there is a need to adjust the QBE earnings as more current FTE counts become available. After preparing the recalculation, if the total amount needed by the local school system is greater than the amount originally 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)) O.C.G.A.
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)) O.C.G.A.

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

Fund 100

General Fund



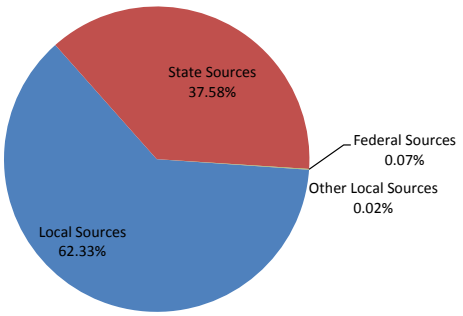
General Fund: The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the School System except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund. General Fund budgeted revenues are projected to be $952,134,657 and budgeted appropriations are $952,134,657.
The majority of General Fund revenue comes from local sources (62.34%). The state revenue makes up about 37.58% of the FY17 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	$ 580,403,766	60.96%
Other Local	$ 13,203,184	1.39%
State	$ 357,842,706	37.58%
Federal	$ 685,000	0.07%
Transfers In	$ -	0.00%
Total Funds Available	$ 952,134,657	100.00%

General Fund Revenue

		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY16 to FY17
Local Sources							
1110	Ad Valorem Taxes	484,963,695	464,445,691	482,087,702	508,717,640	532,507,192	4.68%
1190	Other Taxes	2,440,054	2,814,394	4,542,635	2,943,115	2,943,115	0.00%
1191	Local Sources	15,000,361	42,856,690	40,383,619	41,061,455	44,953,459	9.48%
1310	Tuition From Individuals	512,840	617,931	514,331	501,555	640,733	27.75%
1350	Summer School Tuition	175,315	135,126	6,094	-	-	0.00%
1500	Investment Income	624,597	388,221	383,283	169,344	309,344	82.67%
1910	Rental Of Property	950,633	1,041,366	1,025,474	1,752,440	1,752,440	0.00%
1932	Sale Of Buildings, Machinery and Equipment	8,194	2,336	1,643	3,243	3,243	0.00%
1933	Sale of Buses	369,882	214,324	113,799	129,390	129,390	0.00%
1970	Operating Revenues	543,211	521,409	574,447	561,068	561,068	0.00%
1990	Federal Indirect Cost Reimbursement	2,377,912	2,122,888	1,913,677	3,672,324	3,672,324	0.00%
1995	Other Local Revenues	5,480,111	5,379,400	6,467,309	5,584,688	5,782,902	3.55%
1996	Miscellaneous	149,632	219,149	270,577	201,740	201,740	0.00%
TOTAL LOCAL SOURCES		**513,596,438**	**520,758,924**	**538,284,589**	**565,298,002**	**593,456,950**	**4.98%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	437,981,032	449,409,292	455,768,098	456,097,166	458,682,212	0.57%
3122	QBE Allotment (Operating Costs)	39,400,191	42,273,668	42,207,545	42,889,136	43,101,791	0.50%
3124	QBE Contra Account - Austerity Reduction	(48,941,215)	(46,626,717)	(30,963,478)	(20,302,836)	(7,300,830)	-64.04%
3125	Total State Categorical Grants	6,261,769	6,534,210	6,553,236	6,729,084	6,500,864	-3.39%
3140	QBE Contra Account (Debit)- 5 Mill Share	(144,722,554)	(148,699,068)	(151,360,686)	(149,269,478)	(147,089,872)	-1.46%
3800	Other Grants From Georgia Department Of Education	4,226,458	5,095,732	4,909,059	9,862,595	3,713,541	-62.35%
3912	On Behalf Payments - Teachers Retirement	67,342	33,958	70,100	-	-	0.00%
3955	ACE Medicaid Recovery	316,023	401,721	816,023	235,000	235,000	0.00%
TOTAL STATE SOURCES		**294,589,046**	**308,422,796**	**327,999,897**	**346,240,667**	**357,842,706**	**3.35%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	681,079	675,228	710,652	685,000	685,000	0.00%
4521	Other Federal Grants Through The Georgia Department Of Education - ARRA	32,960	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**714,039**	**675,228**	**710,652**	**685,000**	**685,000**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	43,288	-	-	-	-	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	222,417	381,548	273,080	150,000	150,000	0.00%
TOTAL OTHER FINANCING SOURCES		**265,705**	**381,548**	**273,080**	**150,000**	**150,000**	**0.00%**
GRAND TOTAL		**809,165,228**	**830,238,496**	**867,268,217**	**912,373,669**	**952,134,657**	**4.36%**

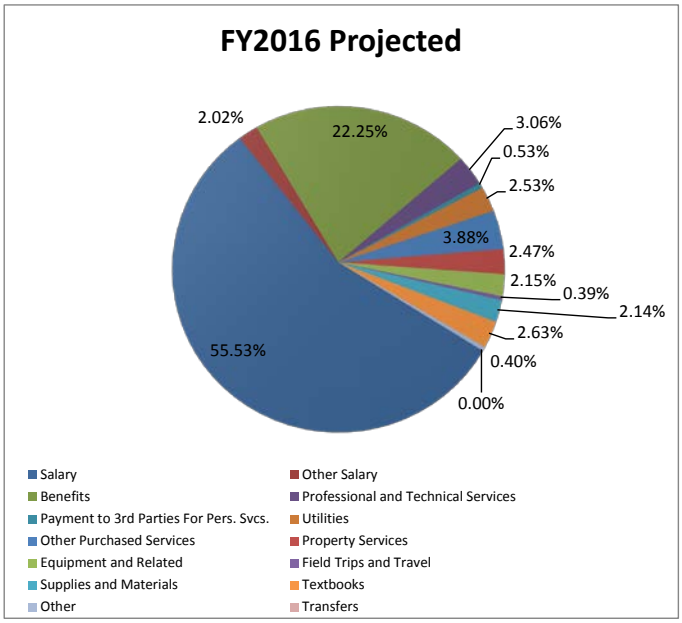
PER PUPIL	FY2013 10-Day	FY2014 10-Day	FY2015 F10-Day	FY2016 10-Day	FY2017 Forecasted	% Change FY16 to FY17
Enrollment	**93,611**	**94,720**	**95,065**	**95,559**	**96,739**	**1.23%**
Local Sources	$5,486.50	$5,497.88	$5,662.28	$5,915.70	$6,134.62	3.70%
State Sources	$3,146.95	$3,256.15	$3,450.27	$3,623.32	$3,699.05	2.09%
Federal Sources	$7.63	$7.13	$7.48	$7.17	$7.08	-1.22%
Other Local Sources	$2.84	$4.03	$2.87	$1.57	$1.55	-1.22%
TOTAL BUDGET	**$8,643.91**	**$8,765.19**	**$9,122.90**	**$9,547.75**	**$9,842.30**	**3.09%**

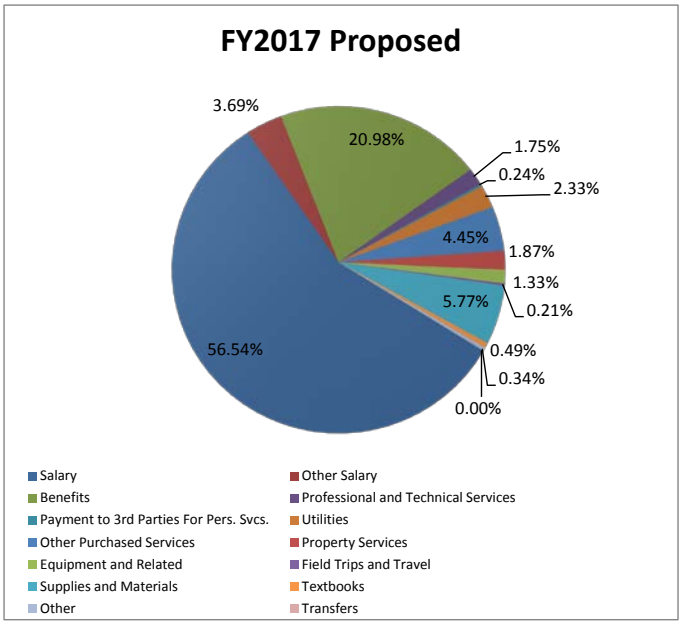


Fund 100

General Fund Expenditures

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY16 to FY17
OPERATING BUDGET						
Salary	482,798,117	481,018,648	491,231,065	529,297,911	538,340,100	1.71%
Other Salary	25,157,343	29,122,127	29,734,463	19,292,735	35,136,936	82.13%
Total Salaries	**507,955,461**	**510,140,774**	**520,965,528**	**548,590,646**	**573,477,037**	**4.54%**
Benefits	174,120,213	182,829,393	174,998,406	212,113,991	199,794,456	-5.81%
Total Personnel	**682,075,673**	**692,970,167**	**695,963,933**	**760,704,637**	**773,271,492**	**1.65%**
Professional and Technical Services	14,051,999	19,808,703	21,729,617	29,141,170	16,626,084	-42.95%
Payment to 3rd Parties For Pers. Svcs.	5,472,474	5,900,716	6,487,276	5,070,455	2,298,551	-54.67%
Utilities	23,652,091	24,160,180	23,901,720	24,156,590	22,197,526	-8.11%
Other Purchased Services	29,739,190	31,665,652	35,935,587	36,991,716	42,394,934	14.61%
Property Services	13,750,113	16,261,027	16,323,693	23,551,012	17,805,423	-24.40%
Equipment and Related	14,651,379	10,728,673	11,523,836	20,520,472	12,648,904	-38.36%
Field Trips and Travel	1,409,179	1,781,491	2,829,326	3,689,789	2,025,375	-45.11%
Supplies and Materials	14,659,678	14,530,645	17,153,075	20,394,611	54,983,585	169.60%
Textbooks	12,912,450	8,305,001	2,817,489	25,112,540	4,625,000	-81.58%
Other	1,457,951	1,957,291	13,165,856	3,859,134	3,257,783	-15.58%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**131,756,505**	**135,099,379**	**151,867,477**	**192,487,489**	**178,863,164**	**-7.08%**
TOTAL BUDGET	**813,832,178**	**828,069,546**	**847,831,410**	**953,192,126**	**952,134,657**	**-0.11%**



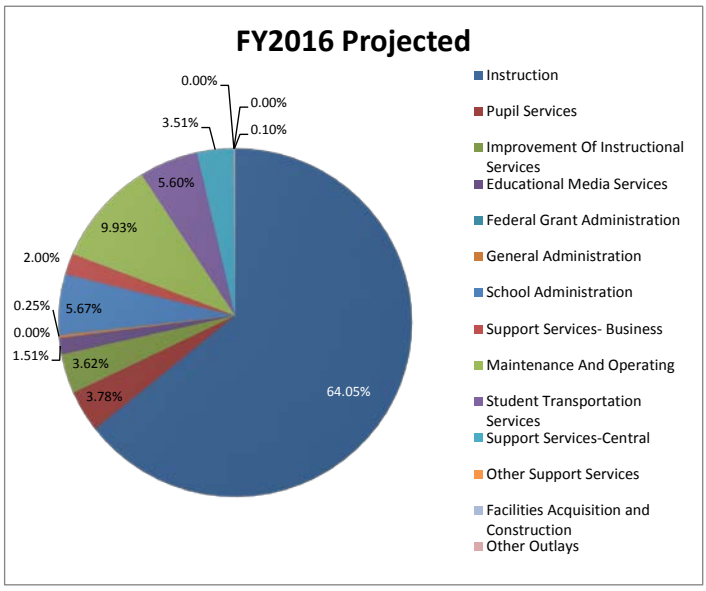


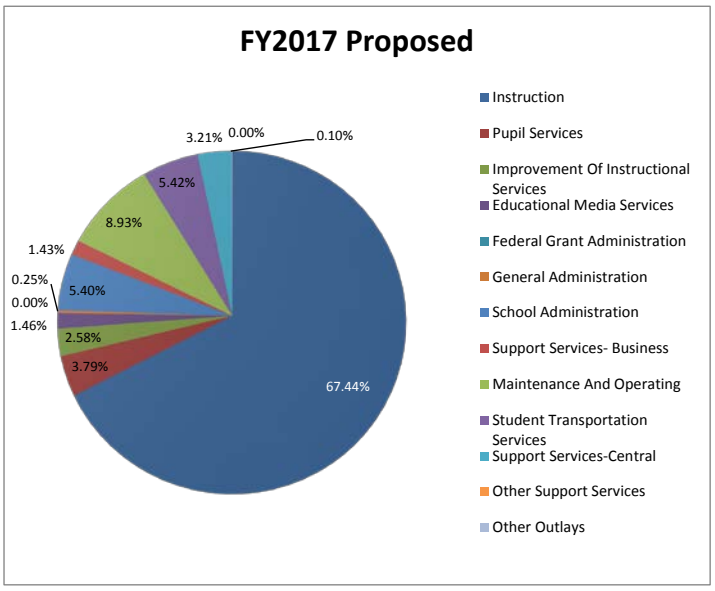
PER PUPIL	FY2013 10-Day	FY2014 10-Day	FY2015 10-Day	FY2016 10-Day	FY2017 Forecasted	% Change FY16 to FY17
Enrollment	**93,611**	**94,720**	**95,065**	**95,559**	**96,739**	**0.52%**
Total Salary	$5,426.24	$5,385.78	$5,480.10	$5,740.86	$5,928.09	3.26%
Benefits	$1,860.04	$1,930.21	$1,840.83	$2,219.72	$2,065.29	-6.96%
Purchased Services	$526.26	$605.73	$674.83	$745.12	$633.87	-14.93%
Utilities	$252.66	$255.07	$251.43	$252.79	$229.46	-9.23%
Property Services	$146.89	$171.67	$171.71	$246.46	$184.06	-25.32%
Equipment and Related	$156.51	$113.27	$121.22	$214.74	$130.75	-39.11%
Field Trips and Travel	$15.05	$18.81	$29.76	$38.61	$20.94	-45.78%
Supplies and Materials	$156.60	$153.41	$180.44	$213.42	$568.37	166.31%
Textbooks	$137.94	$87.68	$29.64	$262.80	$47.81	-81.81%
Transfers/ Other	$15.57	$20.66	$138.49	$40.38	$33.68	-16.61%
TOTAL BUDGET	**$8,693.77**	**$8,742.29**	**$8,918.44**	**$9,974.91**	**$9,842.30**	**-1.33%**

Fund 100

General Fund Budget by Function

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY16 to FY17
OPERATING BUDGET						
Instruction	548,554,019	551,480,734	549,581,098	610,497,552	642,134,880	5.18%
Pupil Services	24,860,348	26,791,151	27,193,822	36,029,399	36,055,377	0.07%
Improvement Of Instructional Services	18,301,661	18,560,654	25,147,506	34,463,240	24,564,734	-28.72%
Educational Media Services	14,594,087	13,582,452	13,332,576	14,401,904	13,944,840	-3.17%
Federal Grant Administration	20,512	-	-	-	-	0.00%
General Administration	3,741,184	3,060,388	2,967,860	2,368,413	2,341,589	-1.13%
School Administration	50,564,917	50,440,516	50,114,815	54,008,466	51,371,890	-4.88%
Support Services- Business	16,246,853	20,065,998	17,444,370	19,026,799	13,632,238	-28.35%
Maintenance And Operating	74,522,034	77,518,800	84,147,590	94,620,259	84,995,374	-10.17%
Student Transportation Services	47,036,123	47,083,799	44,390,640	53,360,778	51,595,813	-3.31%
Support Services-Central	15,347,883	19,438,931	23,509,226	33,454,681	30,537,287	-8.72%
Other Support Services	42,555	40,035	40,035	40,035	40,035	0.00%
School Nutrition	-	6,087	11,874	-	-	0.00%
Facilities Acquisition and Construction	2	-	-	-	-	0.00%
Other Outlays	-	-	9,950,000	920,600	920,600	0.00%
Total	**813,832,178**	**828,069,546**	**847,831,410**	**953,192,126**	**952,134,657**	**-0.11%**





PER PUPIL	FY2013 10-Day	FY2014 10-Day	FY2015 10-Day	FY2016 Projected	FY2017 Proposed	% Change FY16 to FY17
Enrollment	**93,611**	**94,720**	**95,065**	**95,559**	**96,739**	**1.23%**
Instruction	$5,859.93	$5,822.22	$5,781.11	$6,388.70	$6,637.81	3.90%
Pupil Services	$265.57	$282.85	$286.06	$377.04	$372.71	-1.15%
Improvement Of Instr Serv	$195.51	$195.95	$264.53	$360.65	$253.93	-29.59%
Educational Media Service	$155.90	$143.40	$140.25	$150.71	$144.15	-4.35%
General Administration	$39.97	$32.31	$31.22	$24.78	$24.21	-2.34%
School Administration	$540.16	$532.52	$527.16	$565.18	$531.04	-6.04%
Support Services - Busine	$173.56	$211.85	$183.50	$199.11	$140.92	-29.23%
Maintenance And Operating	$796.08	$818.40	$885.16	$990.18	$878.61	-11.27%
Student Transport Service	$502.46	$497.08	$466.95	$558.41	$533.35	-4.49%
Support Services-Central	$163.95	$205.23	$247.30	$350.09	$315.67	-9.83%
Other Support Services	$0.45	$0.42	$0.42	$0.42	$0.41	-1.22%
School Nutrition	$0.00	$0.06	$0.12	$0.00	$0.00	0.00%
Facilities - Acq & Constr	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Other Outlays	$0.00	$0.00	$104.67	$9.63	$9.52	-1.22%
Total	**$8,693.55**	**$8,742.29**	**$8,918.44**	**$9,974.91**	**$9,842.30**	**-1.33%**

FY2017 General Fund Budget Summary

Revenue				
Source	**FY17**	**Per Pupil**		
State Revenue	$ 357,842,706	$ 3,699.05	37.58%	
Local Revenue	$ 593,606,950	$ 6,136.17	62.34%	
Federal Revenue	$ 685,000	$ 7.08	0.07%	
Total Revenue	$ 952,134,657	$ 9,842.30		

Appropriations			
Function	**FY17**	**Per Pupil**	
Instruction	$ 642,134,880	$ 6,637.81	67.44%
Pupil Services	$ 36,055,377	$ 372.71	3.79%
Improvement Of Instruction	$ 24,564,734	$ 253.93	2.58%
Educational Media Services	$ 13,944,840	$ 144.15	1.46%
Federal Grant Administration	$ -	$ -	0.00%
General Administration	$ 2,341,589	$ 24.21	0.25%
School Administration	$ 51,371,890	$ 531.04	5.40%
Support Services-Business	$ 13,632,238	$ 140.92	1.43%
Maintenance And Operating	$ 84,995,374	$ 878.61	8.93%
Student Transport Services	$ 51,595,813	$ 533.35	5.42%
Support Services-Central	$ 30,537,287	$ 315.67	3.21%
Other Support Services	$ 40,035	$ 0.41	0.00%
Facilities Acquisition and Construction	$ -	$ -	0.00%
Other Outlays	$ 920,600	$ 9.52	0.10%
Total Expenditures	$ 952,134,657	$ 9,842.30	

Fund Balance		% of Appropriations
Beginning Fund Balance	$ 200,018,773	
Net Change in Fund Balance	$ (0)	
Ending Fund Balance	$ 200,018,773	21%



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	$	1,906,573

FY2015 Ending Fund Balance		
Nonspendable	$	466,468
Restricted	$	-
Committed	$	176,870,793
Assigned	$	15,378,430
Unassigned	$	48,067,345
Total Fund Balance	**$**	**240,783,036**

FY16 Change in Fund Balance	$	(40,764,263)

FY2016 Ending Fund Balance *(estimated)*		
Nonspendable	$	466,468
Restricted	$	-
Committed	$	157,497,136
Assigned	$	28,039
Unassigned	$	42,027,130
Total Fund Balance	**$**	**200,018,773**

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	$ 341,564	$ 5,760	$ 116,069	$ -	$ 463,394
5002	ALPHARETTA ES	$ 1,024,191	$ 15,520	$ 341,731	$ -	$ 1,381,442
5003	BARNWELL ES	$ 441,871	$ 7,520	$ 146,393	$ -	$ 595,784
5004	BETHUNE ES	$ 279,534	$ 3,200	$ 90,482	$ -	$ 373,215
5005	BROOKVIEW ES	$ 176,053	$ 2,400	$ 56,079	$ -	$ 234,532
5006	CAMPBELL ES	$ 572,176	$ 7,200	$ 174,760	$ -	$ 754,136
5007	COGBURN WOODS ES	$ 453,489	$ 5,760	$ 141,697	$ -	$ 600,945
5008	COLLEGE PARK ES	$ 434,862	$ 6,480	$ 142,153	$ -	$ 583,495
5009	CONLEY HILLS ES	$ 410,791	$ 5,600	$ 130,851	$ -	$ 547,242
5010	CRABAPPLE CROSSING E	$ 258,809	$ 4,080	$ 86,074	$ -	$ 348,963
5011	CREEK VIEW ES	$ 483,005	$ 8,240	$ 164,757	$ -	$ 656,002
5012	DOLVIN ES	$ 224,196	$ 4,160	$ 78,683	$ -	$ 307,039
5013	DUNWOODY SPRINGS ES	$ 420,542	$ 5,680	$ 139,106	$ -	$ 565,328
5014	JACKSON, ESTHER ES	$ 769,031	$ 13,360	$ 267,111	$ -	$ 1,049,502
5015	WEST, EVOLINE C. ES	$ 293,422	$ 4,000	$ 93,465	$ -	$ 390,887
5016	FINDLEY OAKS ES	$ 389,707	$ 7,520	$ 138,673	$ -	$ 535,900
5017	GULLATT ES	$ 176,053	$ 2,400	$ 56,079	$ -	$ 234,532
5018	HAPEVILLE ES	$ 372,004	$ 5,840	$ 127,363	$ -	$ 505,207
5019	HEARDS FERRY ES	$ 593,236	$ 9,920	$ 205,998	$ -	$ 809,155
5020	HEMBREE SPRINGS ES	$ 618,240	$ 7,360	$ 198,601	$ -	$ 824,202
5021	HERITAGE ES	$ 704,213	$ 9,600	$ 224,317	$ -	$ 938,129
5022	HIGH POINT ES	$ 427,592	$ 6,640	$ 145,601	$ -	$ 579,833
5023	HILLSIDE ES	$ 648,516	$ 11,600	$ 224,747	$ -	$ 884,863
5024	HOLMES, HAMILTON ES	$ 296,671	$ 4,240	$ 105,281	$ -	$ 406,192
5025	LAKE WINDWARD ES	$ 1,023,059	$ 14,720	$ 340,621	$ -	$ 1,378,400
5026	LIBERTY POINT ES	$ 741,814	$ 12,320	$ 250,831	$ -	$ 1,004,965
5027	NOLAN, LOVE T. ES	$ 542,897	$ 8,240	$ 182,684	$ -	$ 733,821
5028	MANNING OAKS ES	$ 400,249	$ 6,560	$ 134,762	$ -	$ 541,571
5029	MEDLOCK BRIDGE ES	$ 586,071	$ 10,000	$ 204,558	$ -	$ 800,630
5030	MIMOSA ES	$ 634,987	$ 9,760	$ 209,534	$ -	$ 854,281
5031	MOUNT OLIVE ES	$ 624,891	$ 8,080	$ 199,342	$ -	$ 832,313
5032	MOUNTAIN PARK ES	$ 648,516	$ 11,600	$ 224,747	$ -	$ 884,863
5033	NEW PROSPECT ES	$ 517,618	$ 8,160	$ 172,148	$ -	$ 697,926
5034	NORTHWOOD ES	$ 507,076	$ 9,120	$ 176,059	$ -	$ 692,255
5036	OCEE ES	$ 444,613	$ 6,560	$ 150,408	$ -	$ 601,581
5037	PALMETTO ES	$ 449,497	$ 6,560	$ 142,054	$ -	$ 598,111
5038	PARKLANE ES	$ 317,493	$ 4,880	$ 104,767	$ -	$ 427,141
5039	RANDOLPH ES	$ 234,738	$ 3,200	$ 74,772	$ -	$ 312,710
5040	RENAISSANCE ES	$ 366,741	$ 4,880	$ 121,131	$ -	$ 492,752
5041	RIVER EVES ES	$ 434,810	$ 5,680	$ 141,202	$ -	$ 581,692
5042	ROSWELL NORTH ES	$ 683,129	$ 11,520	$ 232,138	$ -	$ 926,787
5043	LEWIS, S.L. ES	$ 483,005	$ 8,240	$ 164,757	$ -	$ 656,002
5044	LEE, SEABORN ES	$ 176,053	$ 2,400	$ 56,079	$ -	$ 234,532
5045	SHAKERAG ES	$ 200,125	$ 3,280	$ 67,381	$ -	$ 270,786
5046	SPALDING DRIVE CH ES	$ 195,779	$ 2,400	$ 66,187	$ -	$ 264,366
5047	STATE BRIDGE ES	$ 141,440	$ 2,480	$ 48,688	$ -	$ 192,608
5048	STONEWALL TELL ES	$ 293,422	$ 4,000	$ 93,465	$ -	$ 390,887
5049	SUMMIT HILL ES	$ 293,422	$ 4,000	$ 93,465	$ -	$ 390,887
5050	SWEET APPLE ES	$ 624,445	$ 10,720	$ 213,445	$ -	$ 848,610
5052	WILSON CREEK ES	$ 258,809	$ 4,080	$ 86,074	$ -	$ 348,963
5053	WOODLAND CHARTER ES	$ 703,422	$ 10,640	$ 227,410	$ -	$ 941,472
5054	OAKLEY ES	$ 340,402	$ 4,000	$ 109,496	$ -	$ 453,898
5055	LAKE FOREST ES	$ 666,927	$ 8,080	$ 214,441	$ -	$ 889,448
5056	ISON SPRINGS ES	$ 627,433	$ 13,520	$ 232,569	$ -	$ 873,521
5057	BIRMINGHAM FALLS ES	$ 700,680	$ 11,600	$ 232,467	$ -	$ 944,747
5059	FELDWOOD ES	$ 458,933	$ 7,360	$ 153,455	$ -	$ 619,749
5061	CLIFTONDALE ES	$ 545,748	$ 8,320	$ 189,926	$ -	$ 743,993
5062	GA BPTST CHLDRN HOME	$ -	$ -	$ -	$ 156,188	$ 156,188
5066	WOLF CREEK ES	$ 282,880	$ 4,960	$ 97,376	$ -	$ 385,216
5067	VICKERY MILL ES	$ 458,933	$ 7,360	$ 153,455	$ -	$ 619,749
5999	ES DISTRICT-WIDE	$ 85,701	$ 2,272	$ 34,567	$ -	$ 122,540
	Sub-Total	**$ 27,505,524**	**$ 425,632**	**$ 9,192,538**	**$ 156,188**	**$ 37,279,882**

	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	$ 728,284	$ 10,480	$ 235,619	$ -	$ 974,383
6002	BEAR CREEK MS	$ 1,021,706	$ 14,480	$ 329,084	$ -	$ 1,365,270
6003	CAMP CREEK MS	$ 728,284	$ 10,480	$ 235,619	$ -	$ 974,383
6004	CRABAPPLE MS	$ 610,915	$ 8,880	$ 198,232	$ -	$ 818,028
6005	ELKINS POINTE MS	$ 1,294,045	$ 20,400	$ 430,371	$ -	$ 1,744,815
6006	HAYNES BRIDGE MS	$ 1,080,391	$ 15,280	$ 347,777	$ -	$ 1,443,447
6007	HOLCOMB BRIDGE MS	$ 1,059,307	$ 17,200	$ 355,598	$ -	$ 1,432,105
6008	HOPEWELL MS	$ 1,211,289	$ 18,720	$ 400,376	$ -	$ 1,630,385
6009	MCNAIR MS	$ 952,480	$ 14,640	$ 314,302	$ -	$ 1,281,422
6010	NORTHWESTERN MS	$ 976,551	$ 15,520	$ 325,603	$ -	$ 1,317,675
6011	WEST, PAUL D. MS	$ 859,182	$ 13,920	$ 288,217	$ -	$ 1,161,320
6012	RIDGEVIEW MS	$ 752,355	$ 11,360	$ 246,920	$ -	$ 1,010,636
6013	RIVER TRAIL MS	$ 493,547	$ 7,280	$ 160,846	$ -	$ 661,673
6014	SANDTOWN MS	$ 1,011,164	$ 15,440	$ 332,995	$ -	$ 1,359,599
6015	SANDY SPRINGS MS	$ 800,498	$ 13,120	$ 269,524	$ -	$ 1,083,142
6016	TAYLOR ROAD MS	$ 811,040	$ 12,160	$ 265,614	$ -	$ 1,088,813
6017	WEBB BRIDGE MS	$ 576,302	$ 8,960	$ 190,841	$ -	$ 776,104
6018	WOODLAND MS	$ 904,337	$ 12,880	$ 291,698	$ -	$ 1,208,915
6019	RENAISSANCE MS	$ 869,724	$ 12,960	$ 284,307	$ -	$ 1,166,991
	Sub-Total	**$ 16,741,402**	**$ 254,160**	**$ 5,503,542**	**$ -**	**$ 22,499,105**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 1,176,676	$ 18,800	$ 392,985	$ -	$ 1,588,460
7002	BANNEKER HS	$ 1,904,960	$ 29,280	$ 628,603	$ -	$ 2,562,843
7003	CENTENNIAL HS	$ 1,694,294	$ 26,960	$ 565,133	$ -	$ 2,286,386
7004	CHATTAHOOCHEE HS	$ 1,224,818	$ 20,560	$ 415,588	$ -	$ 1,660,967
7005	CREEKSIDE HS	$ 1,221,831	$ 17,760	$ 396,465	$ -	$ 1,636,056
7006	MILTON HS	$ 1,363,271	$ 20,240	$ 445,153	$ -	$ 1,828,664
7007	NORTH SPRINGS HS	$ 907,325	$ 15,680	$ 310,821	$ -	$ 1,233,826
7008	NORTHVIEW HS	$ 629,716	$ 10,240	$ 211,490	$ -	$ 851,446
7009	RIVERWOOD HS	$ 704,213	$ 9,600	$ 224,317	$ -	$ 938,129
7010	ROSWELL HS	$ 1,446,026	$ 21,920	$ 475,148	$ -	$ 1,943,094
7011	TRI-CITIES HS	$ 1,245,902	$ 18,640	$ 407,767	$ -	$ 1,672,309
7012	WESTLAKE HS	$ 880,266	$ 12,000	$ 280,396	$ -	$ 1,172,662
7013	JOHNS CREEK HS	$ 645,528	$ 8,800	$ 205,624	$ -	$ 859,952
7015	LANGSTON HUGHES HS	$ 1,694,294	$ 26,960	$ 565,133	$ -	$ 2,286,386
7020	CAMBRIDGE HS	$ 955,468	$ 17,440	$ 333,425	$ -	$ 1,306,333
7999	HS DISTRICT-WIDE	$ 184,551	$ 2,440	$ 57,912	$ -	$ 244,902
	Sub-Total	**$ 17,879,138**	**$ 277,320**	**$ 5,915,958**	**$ -**	**$ 24,072,416**
78xx	**Alternative/ Learning Centers**					
7800	INDEPENDENCE HS	$ 272,338	$ 5,920	$ 101,287	$ -	$ 379,545
7801	MCCLARIN HS	$ 58,684	$ 800	$ 18,693	$ -	$ 78,177
7019	FLAT SHOALS CENTER	$ 19,322,693	$ 264,272	$ 6,118,524	$ -	$ 25,705,489
	Sub-Total	**$ 19,653,716**	**$ 270,992**	**$ 6,238,503**	**$ -**	**$ 26,163,211**
	Grand Total	**$ 81,779,780**	**$ 1,228,104**	**$ 26,850,541**	**$ 156,188**	**$ 110,014,614**

	ESOL					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ 150,017
5002	ALPHARETTA ES	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
5003	BARNWELL ES	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
5006	CAMPBELL ES	$ 247,894	$ 4,080	$ 84,313	$ -	$ 336,287
5007	COGBURN WOODS ES	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
5008	COLLEGE PARK ES	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
5009	CONLEY HILLS ES	$ 247,894	$ 4,080	$ 84,313	$ 60,000	$ 396,287
5010	CRABAPPLE CROSSING E	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
5011	CREEK VIEW ES	$ 123,947	$ 2,040	$ 42,156	$ 50,000	$ 218,144
5012	DOLVIN ES	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
5013	DUNWOODY SPRINGS ES	$ 191,939	$ 3,280	$ 66,060	$ -	$ 261,279
5014	JACKSON, ESTHER ES	$ 315,886	$ 5,320	$ 108,216	$ 80,000	$ 509,422
5015	WEST, EVOLINE C. ES	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
5016	FINDLEY OAKS ES	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
5017	GULLATT ES	$ 80,027	$ 1,680	$ 29,555	$ -	$ 111,262
5018	HAPEVILLE ES	$ 383,877	$ 6,560	$ 132,120	$ 80,000	$ 602,557
5020	HEMBREE SPRINGS ES	$ 303,850	$ 4,880	$ 102,565	$ 80,000	$ 491,296
5021	HERITAGE ES	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
5022	HIGH POINT ES	$ 315,886	$ 5,320	$ 108,216	$ 60,000	$ 489,422
5023	HILLSIDE ES	$ 135,983	$ 2,480	$ 47,807	$ 80,000	$ 266,270
5024	HOLMES, HAMILTON ES	$ 135,983	$ 2,480	$ 47,807	$ -	$ 186,270
5025	LAKE WINDWARD ES	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
5028	MANNING OAKS ES	$ 303,850	$ 4,880	$ 102,565	$ 80,000	$ 491,296
5029	MEDLOCK BRIDGE ES	$ 123,947	$ 2,040	$ 42,156	$ 30,000	$ 198,144
5030	MIMOSA ES	$ 799,639	$ 13,040	$ 271,190	$ 130,000	$ 1,213,870
5031	MOUNT OLIVE ES	$ 135,983	$ 2,480	$ 47,807	$ -	$ 186,270
5032	MOUNTAIN PARK ES	$ 27,978	$ 400	$ 9,126	$ -	$ 37,504
5033	NEW PROSPECT ES	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
5034	NORTHWOOD ES	$ 191,939	$ 3,280	$ 66,060	$ 60,000	$ 321,279
5036	OCEE ES	$ 95,969	$ 1,640	$ 33,030	$ 30,000	$ 160,639
5037	PALMETTO ES	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
5038	PARKLANE ES	$ 247,894	$ 4,080	$ 84,313	$ 30,000	$ 366,287
5041	RIVER EVES ES	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
5042	ROSWELL NORTH ES	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
5045	SHAKERAG ES	$ 111,912	$ 1,600	$ 36,505	$ 30,000	$ 180,017
5046	SPALDING DRIVE CH ES	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
5047	STATE BRIDGE ES	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
5050	SWEET APPLE ES	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
5052	WILSON CREEK ES	$ 151,925	$ 2,440	$ 51,283	$ 50,000	$ 255,648
5053	WOODLAND CHARTER ES	$ 303,850	$ 4,880	$ 102,565	$ 60,000	$ 471,296
5054	OAKLEY ES	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
5055	LAKE FOREST ES	$ 923,586	$ 15,080	$ 313,347	$ 130,000	$ 1,382,013
5056	ISON SPRINGS ES	$ 247,894	$ 4,080	$ 84,313	$ 60,000	$ 396,287
5067	VICKERY MILL ES	$ 383,877	$ 6,560	$ 132,120	$ 130,000	$ 652,557
	Sub-Total	**$ 8,060,793**	**$ 134,000**	**$ 2,750,161**	**$ 1,310,000**	**$ 12,254,954**

	ESOL					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 80,027	$ 1,680	$ 29,555	$ -	$ 111,262
6002	BEAR CREEK MS	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
6005	ELKINS POINTE MS	$ 271,966	$ 4,960	$ 95,614	$ -	$ 372,540
6007	HOLCOMB BRIDGE MS	$ 163,961	$ 2,880	$ 56,934	$ -	$ 223,774
6008	HOPEWELL MS	$ 80,027	$ 1,680	$ 29,555	$ -	$ 111,262
6010	NORTHWESTERN MS	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
6011	WEST, PAUL D. MS	$ 191,939	$ 3,280	$ 66,060	$ -	$ 261,279
6012	RIDGEVIEW MS	$ 271,966	$ 4,960	$ 95,614	$ -	$ 372,540
6013	RIVER TRAIL MS	$ 108,005	$ 2,080	$ 38,681	$ -	$ 148,766
6015	SANDY SPRINGS MS	$ 135,983	$ 2,480	$ 47,807	$ -	$ 186,270
6016	TAYLOR ROAD MS	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
6017	WEBB BRIDGE MS	$ 95,969	$ 1,640	$ 33,030	$ -	$ 130,639
6018	WOODLAND MS	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
6019	RENAISSANCE MS	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
	Sub-Total	**$ 1,755,742**	**$ 31,800**	**$ 615,843**	**$ -**	**$ 2,403,385**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
7003	CENTENNIAL HS	$ 303,850	$ 4,880	$ 102,565	$ -	$ 411,296
7004	CHATTAHOOCHEE HS	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
7006	MILTON HS	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
7007	NORTH SPRINGS HS	$ 247,894	$ 4,080	$ 84,313	$ -	$ 336,287
7008	NORTHVIEW HS	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
7009	RIVERWOOD HS	$ 275,872	$ 4,480	$ 93,439	$ -	$ 373,791
7010	ROSWELL HS	$ 303,850	$ 4,880	$ 102,565	$ -	$ 411,296
7011	TRI-CITIES HS	$ 191,939	$ 3,280	$ 66,060	$ -	$ 261,279
7013	JOHNS CREEK HS	$ 123,947	$ 2,040	$ 42,156	$ -	$ 168,144
7015	LANGSTON HUGHES HS	$ 67,991	$ 1,240	$ 23,904	$ -	$ 93,135
	Sub-Total	**$ 2,011,134**	**$ 33,040**	**$ 683,627**	**$ -**	**$ 2,727,801**
	Grand Total	**$ 11,827,669**	**$ 198,840**	**$ 4,049,631**	**$ 1,310,000**	**$ 17,386,140**

	EIP/ Remedial					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 55,956	$ 800	$ 18,253	$ 7,064	$ 82,072
5002	ALPHARETTA ES	$ 55,956	$ 800	$ 18,253	$ 7,804	$ 82,812
5003	BARNWELL ES	$ 55,956	$ 800	$ 18,253	$ 5,485	$ 80,493
5004	BETHUNE ES	$ 363,713	$ 5,200	$ 118,642	$ 38,964	$ 526,519
5005	BROOKVIEW ES	$ 195,845	$ 2,800	$ 63,884	$ 32,367	$ 294,897
5006	CAMPBELL ES	$ 363,713	$ 5,200	$ 118,642	$ 42,572	$ 530,127
5007	COGBURN WOODS ES	$ 55,956	$ 800	$ 18,253	$ 9,098	$ 84,106
5008	COLLEGE PARK ES	$ 251,801	$ 3,600	$ 82,137	$ 47,501	$ 385,039
5009	CONLEY HILLS ES	$ 251,801	$ 3,600	$ 82,137	$ 36,678	$ 374,216
5010	CRABAPPLE CROSSING E	$ 55,956	$ 800	$ 18,253	$ 2,623	$ 77,631
5011	CREEK VIEW ES	$ 55,956	$ 800	$ 18,253	$ 9,446	$ 84,454
5012	DOLVIN ES	$ 55,956	$ 800	$ 18,253	$ 7,885	$ 82,893
5013	DUNWOODY SPRINGS ES	$ 111,912	$ 1,600	$ 36,505	$ 24,568	$ 174,585
5014	JACKSON, ESTHER ES	$ 111,912	$ 1,600	$ 36,505	$ 21,391	$ 171,408
5015	WEST, EVOLINE C. ES	$ 419,668	$ 6,000	$ 136,895	$ 32,898	$ 595,461
5016	FINDLEY OAKS ES	$ 55,956	$ 800	$ 18,253	$ 3,959	$ 78,967
5017	GULLATT ES	$ 195,845	$ 2,800	$ 63,884	$ 29,293	$ 291,823
5018	HAPEVILLE ES	$ 167,867	$ 2,400	$ 54,758	$ 33,831	$ 258,856
5019	HEARDS FERRY ES	$ 83,934	$ 1,200	$ 27,379	$ 3,308	$ 115,821
5020	HEMBREE SPRINGS ES	$ 111,912	$ 1,600	$ 36,505	$ 15,238	$ 165,255
5021	HERITAGE ES	$ 195,845	$ 2,800	$ 63,884	$ 42,799	$ 305,329
5022	HIGH POINT ES	$ 111,912	$ 1,600	$ 36,505	$ 22,486	$ 172,503
5023	HILLSIDE ES	$ 139,889	$ 2,000	$ 45,632	$ 19,534	$ 207,055
5024	HOLMES, HAMILTON ES	$ 279,779	$ 4,000	$ 91,263	$ 43,608	$ 418,650
5025	LAKE WINDWARD ES	$ 55,956	$ 800	$ 18,253	$ 5,456	$ 80,464
5026	LIBERTY POINT ES	$ 223,823	$ 3,200	$ 73,011	$ 33,891	$ 333,925
5027	NOLAN, LOVE T. ES	$ 167,867	$ 2,400	$ 54,758	$ 39,779	$ 264,804
5028	MANNING OAKS ES	$ 83,934	$ 1,200	$ 27,379	$ 17,480	$ 129,993
5029	MEDLOCK BRIDGE ES	$ 55,956	$ 800	$ 18,253	$ 6,597	$ 81,605
5030	MIMOSA ES	$ 195,845	$ 2,800	$ 63,884	$ 38,470	$ 301,000
5031	MOUNT OLIVE ES	$ 279,779	$ 4,000	$ 91,263	$ 42,340	$ 417,382
5032	MOUNTAIN PARK ES	$ 55,956	$ 800	$ 18,253	$ 5,511	$ 80,519
5033	NEW PROSPECT ES	$ 55,956	$ 800	$ 18,253	$ 6,967	$ 81,975
5034	NORTHWOOD ES	$ 55,956	$ 800	$ 18,253	$ 9,491	$ 84,499
5036	OCEE ES	$ 55,956	$ 800	$ 18,253	$ 9,113	$ 84,121
5037	PALMETTO ES	$ 195,845	$ 2,800	$ 63,884	$ 25,462	$ 287,992
5038	PARKLANE ES	$ 167,867	$ 2,400	$ 54,758	$ 28,934	$ 253,959
5039	RANDOLPH ES	$ 335,735	$ 4,800	$ 109,516	$ 25,453	$ 475,504
5040	RENAISSANCE ES	$ 223,823	$ 3,200	$ 73,011	$ 27,689	$ 327,723
5041	RIVER EVES ES	$ 55,956	$ 800	$ 18,253	$ 14,669	$ 89,677
5042	ROSWELL NORTH ES	$ 83,934	$ 1,200	$ 27,379	$ 12,593	$ 125,106
5043	LEWIS, S.L. ES	$ 167,867	$ 2,400	$ 54,758	$ 31,891	$ 256,916
5044	LEE, SEABORN ES	$ 223,823	$ 3,200	$ 73,011	$ 22,384	$ 322,418
5045	SHAKERAG ES	$ 27,978	$ 400	$ 9,126	$ 4,365	$ 41,869
5046	SPALDING DRIVE CH ES	$ 83,934	$ 1,200	$ 27,379	$ 7,914	$ 120,427
5047	STATE BRIDGE ES	$ 55,956	$ 800	$ 18,253	$ 7,157	$ 82,165
5048	STONEWALL TELL ES	$ 251,801	$ 3,600	$ 82,137	$ 24,270	$ 361,808
5049	SUMMIT HILL ES	$ 55,956	$ 800	$ 18,253	$ 3,764	$ 78,772
5050	SWEET APPLE ES	$ 111,912	$ 1,600	$ 36,505	$ 4,125	$ 154,142
5052	WILSON CREEK ES	$ 55,956	$ 800	$ 18,253	$ 7,379	$ 82,387
5053	WOODLAND CHARTER ES	$ 111,912	$ 1,600	$ 36,505	$ 30,880	$ 180,897
5054	OAKLEY ES	$ 167,867	$ 2,400	$ 54,758	$ 34,389	$ 259,414
5055	LAKE FOREST ES	$ 83,934	$ 1,200	$ 27,379	$ 44,137	$ 156,650
5056	ISON SPRINGS ES	$ 55,956	$ 800	$ 18,253	$ 32,919	$ 107,927
5057	BIRMINGHAM FALLS ES	$ 55,956	$ 800	$ 18,253	$ 2,289	$ 77,297
5059	FELDWOOD ES	$ 307,757	$ 4,400	$ 100,390	$ 38,920	$ 451,467
5061	CLIFTONDALE ES	$ 139,889	$ 2,000	$ 45,632	$ 28,310	$ 215,831
5066	WOLF CREEK ES	$ 111,912	$ 1,600	$ 36,505	$ 26,298	$ 176,315
5067	VICKERY MILL ES	$ 83,934	$ 1,200	$ 27,379	$ 19,031	$ 131,544
5999	ES DISTRICT-WIDE	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
	Sub-Total	**$ 8,365,391**	**$ 119,600**	**$ 2,728,773**	**$ 1,260,717**	**$ 12,474,481**

	EIP/ Remedial					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 11,191	$ 160	$ 3,651	$ 5,904	$ 20,906
6002	BEAR CREEK MS	$ 279,779	$ 4,000	$ 91,263	$ 35,921	$ 410,963
6003	CAMP CREEK MS	$ 190,250	$ 2,720	$ 62,059	$ 18,067	$ 273,096
6004	CRABAPPLE MS	$ 44,765	$ 640	$ 14,602	$ 6,153	$ 66,160
6005	ELKINS POINTE MS	$ 123,103	$ 1,760	$ 40,156	$ 15,401	$ 180,420
6006	HAYNES BRIDGE MS	$ 78,338	$ 1,120	$ 25,554	$ 7,368	$ 112,380
6007	HOLCOMB BRIDGE MS	$ 55,956	$ 800	$ 18,253	$ 14,829	$ 89,837
6008	HOPEWELL MS	$ 44,765	$ 640	$ 14,602	$ 8,614	$ 68,621
6009	MCNAIR MS	$ 167,867	$ 2,400	$ 54,758	$ 29,256	$ 254,281
6010	NORTHWESTERN MS	$ 22,382	$ 320	$ 7,301	$ 5,398	$ 35,401
6011	WEST, PAUL D. MS	$ 179,059	$ 2,560	$ 58,409	$ 32,624	$ 272,651
6012	RIDGEVIEW MS	$ 145,485	$ 2,080	$ 47,457	$ 21,155	$ 216,177
6013	RIVER TRAIL MS	$ 22,382	$ 320	$ 7,301	$ 3,909	$ 33,912
6014	SANDTOWN MS	$ 78,338	$ 1,120	$ 25,554	$ 20,205	$ 125,217
6015	SANDY SPRINGS MS	$ 78,338	$ 1,120	$ 25,554	$ 19,443	$ 124,455
6016	TAYLOR ROAD MS	$ 22,382	$ 320	$ 7,301	$ 7,681	$ 37,684
6017	WEBB BRIDGE MS	$ 123,103	$ 1,760	$ 40,156	$ 5,315	$ 170,334
6018	WOODLAND MS	$ 335,735	$ 4,800	$ 109,516	$ 36,100	$ 486,151
6019	RENAISSANCE MS	$ 67,147	$ 960	$ 21,903	$ 32,750	$ 122,760
6999	MS DISTRICT-WIDE	$ 55,956	$ 800	$ 18,253	$ -	$ 75,008
	Sub-Total	**$ 2,126,320**	**$ 30,400**	**$ 693,601**	**$ 326,093**	**$ 3,176,414**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 123,103	$ 1,760	$ 40,156	$ 8,314	$ 173,333
7002	BANNEKER HS	$ 335,735	$ 4,800	$ 109,516	$ 39,596	$ 489,647
7003	CENTENNIAL HS	$ 156,676	$ 2,240	$ 51,107	$ 19,865	$ 229,889
7004	CHATTAHOOCHEE HS	$ 55,956	$ 800	$ 18,253	$ 6,667	$ 81,675
7005	CREEKSIDE HS	$ 425,264	$ 6,080	$ 138,720	$ 34,298	$ 604,362
7006	MILTON HS	$ 33,573	$ 480	$ 10,952	$ 7,227	$ 52,232
7007	NORTH SPRINGS HS	$ 123,103	$ 1,760	$ 40,156	$ 22,149	$ 187,168
7008	NORTHVIEW HS	$ 78,338	$ 1,120	$ 25,554	$ 4,783	$ 109,795
7009	RIVERWOOD HS	$ 235,014	$ 3,360	$ 76,661	$ 18,609	$ 333,645
7010	ROSWELL HS	$ 33,573	$ 480	$ 10,952	$ 16,433	$ 61,438
7011	TRI-CITIES HS	$ 235,014	$ 3,360	$ 76,661	$ 39,643	$ 354,679
7012	WESTLAKE HS	$ 100,720	$ 1,440	$ 32,855	$ 30,304	$ 165,319
7013	JOHNS CREEK HS	$ 11,191	$ 160	$ 3,651	$ 5,229	$ 20,231
7015	LANGSTON HUGHES HS	$ 257,397	$ 3,680	$ 83,962	$ 32,018	$ 377,057
7020	CAMBRIDGE HS	$ 33,573	$ 480	$ 10,952	$ 3,399	$ 48,404
7999	HS DISTRICT-WIDE	$ 55,956	$ 800	$ 18,253	$ 500,005	$ 575,013
	Sub-Total	**$ 2,294,187**	**$ 32,800**	**$ 748,359**	**$ 788,539**	**$ 3,863,886**
78xx	**Alternative/ Learning Centers**					
7800	INDEPENDENCE HS	$ 100,720	$ 1,440	$ 32,855	$ 6,449	$ 141,464
7801	MCCLARIN HS	$ 100,720	$ 1,440	$ 32,855	$ 10,263	$ 145,278
	Sub-Total	**$ 201,441**	**$ 2,880**	**$ 65,710**	**$ 16,712**	**$ 286,742**
	Grand Total	**$ 12,987,339**	**$ 185,680**	**$ 4,236,443**	**$ 2,392,061**	**$ 19,801,523**

	TAG						
		Salary	**Other Salary**	**Benefits**	**Professional and Technical Services**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**						
5001	ABBOTTS HILL ES	$ 89,529	$ 1,280	$ 29,204	$ -	$ -	$ 120,014
5002	ALPHARETTA ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5003	BARNWELL ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5004	BETHUNE ES	$ 33,573	$ 480	$ 10,952	$ -	$ -	$ 45,005
5005	BROOKVIEW ES	$ 33,573	$ 480	$ 10,952	$ -	$ -	$ 45,005
5006	CAMPBELL ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5007	COGBURN WOODS ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5008	COLLEGE PARK ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5009	CONLEY HILLS ES	$ 33,573	$ 480	$ 10,952	$ -	$ -	$ 45,005
5010	CRABAPPLE CROSSING E	$ 134,294	$ 1,920	$ 43,806	$ -	$ -	$ 180,020
5011	CREEK VIEW ES	$ 89,529	$ 1,280	$ 29,204	$ -	$ -	$ 120,014
5012	DOLVIN ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5013	DUNWOODY SPRINGS ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5014	JACKSON, ESTHER ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5015	WEST, EVOLINE C. ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5016	FINDLEY OAKS ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5017	GULLATT ES	$ 33,573	$ 480	$ 10,952	$ -	$ -	$ 45,005
5018	HAPEVILLE ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5019	HEARDS FERRY ES	$ 100,720	$ 1,440	$ 32,855	$ -	$ -	$ 135,015
5020	HEMBREE SPRINGS ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5021	HERITAGE ES	$ 33,573	$ 480	$ 10,952	$ -	$ -	$ 45,005
5022	HIGH POINT ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5023	HILLSIDE ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5024	HOLMES, HAMILTON ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5025	LAKE WINDWARD ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5026	LIBERTY POINT ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5027	NOLAN, LOVE T. ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5028	MANNING OAKS ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5029	MEDLOCK BRIDGE ES	$ 89,529	$ 1,280	$ 29,204	$ -	$ -	$ 120,014
5030	MIMOSA ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5031	MOUNT OLIVE ES	$ 33,573	$ 480	$ 10,952	$ -	$ -	$ 45,005
5032	MOUNTAIN PARK ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5033	NEW PROSPECT ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5034	NORTHWOOD ES	$ 78,338	$ 1,120	$ 25,554	$ -	$ -	$ 105,012
5036	OCEE ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5037	PALMETTO ES	$ 44,765	$ 640	$ 14,602	$ -	$ -	$ 60,007
5038	PARKLANE ES	$ 22,382	$ 320	$ 7,301	$ -	$ -	$ 30,003
5039	RANDOLPH ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5040	RENAISSANCE ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5041	RIVER EVES ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5042	ROSWELL NORTH ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5043	LEWIS, S.L. ES	$ 22,382	$ 320	$ 7,301	$ -	$ -	$ 30,003
5044	LEE, SEABORN ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5045	SHAKERAG ES	$ 167,867	$ 2,400	$ 54,758	$ -	$ -	$ 225,025
5046	SPALDING DRIVE CH ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5047	STATE BRIDGE ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5048	STONEWALL TELL ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5049	SUMMIT HILL ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5050	SWEET APPLE ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5052	WILSON CREEK ES	$ 145,485	$ 2,080	$ 47,457	$ -	$ -	$ 195,022
5053	WOODLAND CHARTER ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ -	$ 150,017
5054	OAKLEY ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5055	LAKE FOREST ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5056	ISON SPRINGS ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5057	BIRMINGHAM FALLS ES	$ 78,338	$ 1,120	$ 25,554	$ -	$ -	$ 105,012
5059	FELDWOOD ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5061	CLIFTONDALE ES	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
5066	WOLF CREEK ES	$ 111,912	$ 1,600	$ 36,505	$ -	$ 4,000	$ 154,017
5067	VICKERY MILL ES	$ 33,573	$ 480	$ 10,952	$ -	$ 2,000	$ 47,005
5999	ES DISTRICT-WIDE	$ 335,735	$ 4,800	$ 109,516	$ -	$ -	$ 450,051
	Sub-Total	**$ 4,823,389**	**$ 68,960**	**$ 1,573,380**	**$ -**	**$ 6,000**	**$ 6,471,729**

	TAG						
		Salary	**Other Salary**	**Benefits**	**Professional and Technical Services**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**						
6001	AUTREY MILL MS	$ 1,119,116	$ 16,000	$ 365,053	$ -	$ -	$ 1,500,169
6002	BEAR CREEK MS	$ 167,867	$ 2,400	$ 54,758	$ -	$ -	$ 225,025
6003	CAMP CREEK MS	$ 190,250	$ 2,720	$ 62,059	$ -	$ -	$ 255,029
6004	CRABAPPLE MS	$ 783,381	$ 11,200	$ 255,537	$ -	$ -	$ 1,050,118
6005	ELKINS POINTE MS	$ 682,661	$ 9,760	$ 222,683	$ -	$ -	$ 915,103
6006	HAYNES BRIDGE MS	$ 559,558	$ 8,000	$ 182,527	$ -	$ -	$ 750,085
6007	HOLCOMB BRIDGE MS	$ 414,073	$ 5,920	$ 135,070	$ -	$ -	$ 555,063
6008	HOPEWELL MS	$ 906,484	$ 12,960	$ 295,693	$ -	$ -	$ 1,215,137
6009	MCNAIR MS	$ 179,059	$ 2,560	$ 58,409	$ -	$ -	$ 240,027
6010	NORTHWESTERN MS	$ 951,248	$ 13,600	$ 310,295	$ -	$ -	$ 1,275,144
6011	WEST, PAUL D. MS	$ 201,441	$ 2,880	$ 65,710	$ -	$ -	$ 270,030
6012	RIDGEVIEW MS	$ 581,940	$ 8,320	$ 189,828	$ -	$ -	$ 780,088
6013	RIVER TRAIL MS	$ 1,007,204	$ 14,400	$ 328,548	$ -	$ -	$ 1,350,152
6014	SANDTOWN MS	$ 313,352	$ 4,480	$ 102,215	$ -	$ -	$ 420,047
6015	SANDY SPRINGS MS	$ 358,117	$ 5,120	$ 116,817	$ -	$ -	$ 480,054
6016	TAYLOR ROAD MS	$ 928,866	$ 13,280	$ 302,994	$ -	$ -	$ 1,245,140
6017	WEBB BRIDGE MS	$ 1,040,778	$ 14,880	$ 339,500	$ -	$ -	$ 1,395,157
6018	WOODLAND MS	$ 257,397	$ 3,680	$ 83,962	$ -	$ -	$ 345,039
6019	RENAISSANCE MS	$ 223,823	$ 3,200	$ 73,011	$ -	$ -	$ 300,034
6999	MS DISTRICT-WIDE	$ 313,352	$ 4,480	$ 102,215	$ -	$ -	$ 420,047
	Sub-Total	**$ 11,179,967**	**$ 159,840**	**$ 3,646,882**	**$ -**	**$ -**	**$ 14,986,689**
7xxx	**High Schools**						
7001	ALPHARETTA HS	$ 419,668	$ 6,000	$ 136,895	$ -	$ -	$ 562,563
7002	BANNEKER HS	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
7003	CENTENNIAL HS	$ 307,757	$ 4,400	$ 100,390	$ -	$ -	$ 412,547
7004	CHATTAHOOCHEE HS	$ 475,624	$ 6,800	$ 155,148	$ -	$ -	$ 637,572
7005	CREEKSIDE HS	$ 55,956	$ 800	$ 18,253	$ -	$ -	$ 75,008
7006	MILTON HS	$ 475,624	$ 6,800	$ 155,148	$ -	$ -	$ 637,572
7007	NORTH SPRINGS HS	$ 167,867	$ 2,400	$ 54,758	$ -	$ -	$ 225,025
7008	NORTHVIEW HS	$ 475,624	$ 6,800	$ 155,148	$ -	$ -	$ 637,572
7009	RIVERWOOD HS	$ 223,823	$ 3,200	$ 73,011	$ -	$ -	$ 300,034
7010	ROSWELL HS	$ 391,691	$ 5,600	$ 127,769	$ -	$ -	$ 525,059
7011	TRI-CITIES HS	$ 83,934	$ 1,200	$ 27,379	$ -	$ -	$ 112,513
7012	WESTLAKE HS	$ 167,867	$ 2,400	$ 54,758	$ -	$ -	$ 225,025
7013	JOHNS CREEK HS	$ 671,469	$ 9,600	$ 219,032	$ -	$ -	$ 900,101
7015	LANGSTON HUGHES HS	$ 83,934	$ 1,200	$ 27,379	$ -	$ -	$ 112,513
7020	CAMBRIDGE HS	$ 391,691	$ 5,600	$ 127,769	$ -	$ -	$ 525,059
7999	HS DISTRICT-WIDE	$ 195,845	$ 2,800	$ 63,884	$ -	$ -	$ 262,530
	Sub-Total	**$ 4,644,331**	**$ 66,400**	**$ 1,514,971**	**$ -**	**$ -**	**$ 6,225,702**
	Grand Total	**$ 20,647,687**	**$ 295,200**	**$ 6,735,233**	**$ -**	**$ 6,000**	**$ 27,684,120**

Fulton County Schools

Where Students Come First

Budgets by Organization







ADMINISTRATIVE SERVICES

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	1,855,670	1,850,788	1,833,205	1,973,489	1,992,241	0.95%
Other Salary	40,462	52,153	57,677	19,041	23,180	21.74%
Total Salaries	**1,896,132**	**1,902,941**	**1,890,882**	**1,992,530**	**2,015,421**	**1.15%**
Benefits	456,488	453,397	566,521	538,593	413,001	-23.32%
Total Personnel	**2,352,621**	**2,356,338**	**2,457,403**	**2,531,123**	**2,428,422**	**-4.06%**
Professional and Technical Services	170,789	273,042	281,404	536,177	615,300	14.76%
Payment to 3rd Parties For Pers. Svcs.	-	-	17,443	31,200	50,000	60.26%
Utilities	-	-	-	-	-	0.00%
Property Services	15,210	20,986	14,600	11,115	10,000	-10.03%
Other Purchased Services	19,169	22,323	43,815	26,525	48,550	83.03%
Equipment and Related	21,019	15,334	21,310	264,632	19,100	-92.78%
Field Trips and Travel	68,679	55,126	68,289	66,076	54,500	-17.52%
Supplies and Materials	43,681	40,411	40,550	71,389	90,375	26.59%
Textbooks	-	-	-	-	-	0.00%
Other	117,909	81,303	123,196	123,804	124,355	0.45%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**456,456**	**508,524**	**610,608**	**1,130,919**	**1,012,180**	**-10.50%**
TOTAL	**2,809,077**	**2,864,863**	**3,068,011**	**3,662,042**	**3,440,602**	**-6.05%**

STAFFING	**29.07**	**29.07**	**27.57**	**28.99**	**28.99**	**0.00%**
% OF GENERAL FUND	**0.35%**	**0.35%**	**0.36%**	**0.38%**	**0.36%**	**-5.94%**
PER PUPIL	**$ 30.01**	**$ 30.25**	**$ 32.27**	**$ 38.32**	**$ 35.57**	**-7.19%**

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- Communications- Downgrade of 1.0 Coordinator of Communications to 1.0 Communications Manager.



ACADEMICS

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	8,229,726	8,480,257	8,963,831	10,118,420	10,608,881	4.85%
Other Salary	941,544	947,373	745,281	3,544,983	5,075,270	43.17%
Total Salaries	**9,171,270**	**9,427,631**	**9,709,112**	**13,663,402**	**15,684,150**	**14.79%**
Benefits	2,153,079	2,292,698	2,339,104	2,593,548	2,429,048	-6.34%
Total Personnel	**11,324,349**	**11,720,328**	**12,048,216**	**16,256,950**	**18,113,198**	**11.42%**
Professional and Technical Services	1,822,298	1,463,933	2,837,767	4,993,039	3,973,451	-20.42%
Payment to 3rd Parties For Pers. Svcs.	47,709	130,606	372,825	359,197	331,680	-7.66%
Utilities	-	465,514	63,715	-	-	0.00%
Property Services	271,884	146,825	249,605	712,711	587,900	-17.51%
Other Purchased Services	385,092	583,871	225,446	402,509	1,308,517	225.09%
Equipment and Related	3,271,740	1,950,944	2,589,779	4,074,328	4,682,509	14.93%
Field Trips and Travel	663,087	751,679	1,265,344	2,008,641	1,461,575	-27.24%
Supplies and Materials	3,520,835	2,945,647	4,506,144	5,499,847	6,387,032	16.13%
Textbooks	12,909,757	8,301,953	2,817,489	25,110,040	4,625,000	-81.58%
Other	84,801	152,976	403,263	532,574	525,083	-1.41%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**22,977,204**	**16,893,950**	**15,331,377**	**43,692,886**	**23,882,747**	**-45.34%**
TOTAL	**34,301,553**	**28,614,279**	**27,379,593**	**59,949,836**	**41,995,945**	**-29.95%**

STAFFING	**110.10**	**113.09**	**124.69**	**129.17**	**128.50**	**-0.52%**
% OF GENERAL FUND	**4.21%**	**3.46%**	**3.23%**	**6.29%**	**4.41%**	**-29.87%**
PER PUPIL	**$ 366.43**	**$ 302.09**	**$ 288.01**	**$ 627.36**	**$ 434.12**	**-30.80%**

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- ***Academics -.67 Director, No Net Change just Department Transfers*** Career Technology +.58 Coordinator to CTAE (Fund 100-3019), +1.0 Program Specialist, - 1.0 Professional Assistant and -.58 Program Specialist (.58 Program Specialist out of Fund 100-3019), Learning & Teaching +1.0 Coordinator to Learning & Teaching,-1.0 Director to Humanities (Transfer to Humanities) and -1.0 Professional Assistant, Humanities +1.0 Director to Humanities, +1.0 Program Manager, and .50 Professional Assistant, Pre-K Remedial -.50 Professional Assistant and -1.0 Program Manager, Virtual Learning +1.0 Professional Assistant, +1.0 Program Manager (Reallocation from Virtual Schools).

One Time Comments- Achievement Zone: For contracted services with UVA partnership and support for literacy professional development of AZ school staff. Learning & Teaching: Montessori instructional materials for eight primary montessori classrooms in two schools. While this is a one-time request for the primary classrooms, the district will incur similar costs as the program grows to the intermediate ages of 6-9. Textbooks: Replacement of cordless scanners for the textbook inventory system at all schools. Psychological Services: To purchase for IPads for interactive test administration by school psychologists. Test administration and scoring platforms have changed in recent years and Fulton is gradually getting school psychological services personnel updated and compatible with these recent updates in psychological measurement tools. Special Education: Purchasing equipment that supports the instructional needs of students with disabilities and the support personnel who provide special education services. To include but not limited to lift tables, furniture, equipment for training and professional learning, audiological equipment, and items needed for positioning of students with physical impairments. A one-time amount is also requested to purchase classroom equipment necessary to support students in new high school CBI programs.



STRATEGY AND INNOVATION

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	1,216,840	1,604,742	1,932,241	2,108,354	1,979,665	-6.10%
Other Salary	3,000	71,237	91,601	6,208	6,000	-3.35%
Total Salaries	**1,219,840**	**1,675,979**	**2,023,842**	**2,114,562**	**1,985,665**	**-6.10%**
Benefits	247,044	378,259	439,405	533,674	468,656	-12.18%
Total Personnel	**1,466,884**	**2,054,238**	**2,463,248**	**2,648,236**	**2,454,321**	**-7.32%**
Professional and Technical Services	1,147,421	1,431,811	1,504,604	1,358,852	1,370,722	0.87%
Payment to 3rd Parties For Pers. Svcs.	-	12,839	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	2,453	6,698	6,698	-	-	0.00%
Other Purchased Services	6,350	17,009	20,779	25,044	26,571	6.10%
Equipment and Related	48,206	40,682	55,170	70,382	87,700	24.61%
Field Trips and Travel	11,210	21,184	23,588	35,905	44,900	25.05%
Supplies and Materials	28,619	33,298	61,839	48,904	40,494	-17.20%
Textbooks	-	-	-	-	-	0.00%
Other	3,461	69,881	115,999	117,760	348,850	196.24%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**1,247,720**	**1,633,401**	**1,788,678**	**1,656,847**	**1,919,237**	**15.84%**
TOTAL	**2,714,604**	**3,687,639**	**4,251,925**	**4,305,083**	**4,373,558**	**1.59%**

STAFFING	**23.07**	**26.34**	**28.00**	**26.00**	**24.60**	**-5.38%**
% OF GENERAL FUND	**0.33%**	**0.45%**	**0.50%**	**0.45%**	**0.46%**	**1.70%**
PER PUPIL	**$ 29.00**	**$ 38.93**	**$ 44.73**	**$ 45.05**	**$ 45.21**	**0.35%**

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 -1.0 Coordinator

One Time Comments- Strategy & Innovation: Consultant for development of strategic plan.



OPERATIONS

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	30,842,093	31,518,556	33,632,200	31,374,713	32,526,255	3.67%
Other Salary	942,851	1,893,265	1,995,094	7,197,721	7,877,543	9.44%
Total Salaries	**31,784,943**	**33,411,821**	**35,627,294**	**38,572,434**	**40,403,798**	**4.75%**
Benefits	22,604,474	26,915,321	22,640,593	19,280,349	12,595,059	-34.67%
Total Personnel	**54,389,417**	**60,327,141**	**58,267,886**	**57,852,783**	**52,998,857**	**-8.39%**
Professional and Technical Services	386,098	407,353	551,028	1,162,456	888,906	-23.53%
Payment to 3rd Parties For Pers. Svcs.	681,215	1,109,263	638,836	611,613	806,383	31.85%
Utilities	7,157,720	5,843,779	6,192,663	23,191,381	21,341,201	-7.98%
Property Services	10,619,452	12,548,748	12,809,596	18,701,713	15,174,797	-18.86%
Other Purchased Services	1,241,111	1,305,037	1,644,157	2,178,319	2,259,459	3.72%
Equipment and Related	5,872,251	2,520,195	3,240,114	6,883,328	5,633,051	-18.16%
Field Trips and Travel	90,654	97,323	116,193	147,400	154,100	4.55%
Supplies and Materials	226,168	265,140	304,234	1,410,892	736,790	-47.78%
Textbooks	-	(569)	-	-	-	0.00%
Other	19,227	150,403	32,852	57,220	51,380	-10.21%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**26,293,895**	**24,246,672**	**25,529,672**	**54,344,320**	**47,046,067**	**-13.43%**
TOTAL	**80,683,313**	**84,573,813**	**83,797,559**	**112,197,104**	**100,044,924**	**-10.83%**

STAFFING	**1,136.50**	**1,150.92**	**1,156.67**	**1,167.20**	**1,186.20**	**1.63%**
% OF GENERAL FUND	**9.91%**	**10.21%**	**9.88%**	**11.77%**	**10.51%**	**-10.73%**
PER PUPIL	**$ 861.90**	**$ 892.88**	**$ 881.48**	**$ 1,174.11**	**$ 1,034.17**	**-11.92%**

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 totaling 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 99.8% on-time delivery rate. Over 82,000 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

Significant Changes- Decrease due to reduction in the cost of fuel.

New position comments- ***Increase of +20.0 Bus Drivers and a reduction of 1.0 Custodian. All other changes are department transfers.*** Capital Improvement +.50 Director of Land Management and +2.0 Professional Assistant , Facilities Services -.50 Director Land Management, -2.0 Professional Assistant, and -1.0 Custodian, Operational Planning Upgrade of 1.0 Analyst to 1.0 Coordinator, Student Assignment -1.0 Professional Assistant, Risk Management +1.0 Professional Assistant, Transportation +20.00 Bus Driver and Upgrade of 1.0 Professional Assistant to 1.0 Department Specialist, Building Manager +3.0 Custodian (Reallocation from Milton Center)

One Time Comments- Maintenance: Provide for reinvestment in infrastructure items not funded under the SPLOST Program to reduce deferred maintenance. Portables: Maintenance to meet educational and environmental standards, ADA accessibility, and minimum safety requirements.



FINANCIAL SERVICES

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	4,876,592	5,012,278	5,178,541	5,254,233	5,345,230	1.73%
Other Salary	84,151	111,394	122,988	123,548	183,161	48.25%
Total Salaries	**4,960,743**	**5,123,672**	**5,301,528**	**5,377,781**	**5,528,391**	**2.80%**
Benefits	1,790,198	2,308,541	1,994,250	1,342,703	1,174,298	-12.54%
Total Personnel	**6,750,941**	**7,432,213**	**7,295,778**	**6,720,484**	**6,702,689**	**-0.26%**
Professional and Technical Services	568,767	1,881,243	707,154	791,135	653,850	-17.35%
Payment to 3rd Parties For Pers. Svcs.	190,313	175,380	84,747	111,588	95,500	-14.42%
Utilities	-	-	-	-	-	0.00%
Property Services	254,740	197,942	223,972	252,070	246,625	-2.16%
Other Purchased Services	133,520	152,514	120,885	149,715	133,650	-10.73%
Equipment and Related	924,686	119,716	48,968	1,132,348	79,250	-93.00%
Field Trips and Travel	43,514	50,436	48,401	69,243	63,850	-7.79%
Supplies and Materials	362,721	310,364	346,229	222,231	337,245	51.75%
Textbooks	-	-	-	-	-	0.00%
Other	80,725	158,993	24,464	117,149	117,195	0.04%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**2,558,985**	**3,046,587**	**1,604,819**	**2,845,478**	**1,727,165**	**-39.30%**
TOTAL	**9,309,926**	**10,478,800**	**8,900,597**	**9,565,963**	**8,429,854**	**-11.88%**

STAFFING	**93.00**	**93.75**	**94.75**	**90.75**	**90.75**	**0.00%**
% OF GENERAL FUND	**1.14%**	**1.27%**	**1.05%**	**1.00%**	**0.89%**	**-11.78%**
PER PUPIL	**$ 99.45**	**$ 110.63**	**$ 93.63**	**$ 100.11**	**$ 87.14**	**-12.95%**

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- ***No net change:*** Contracting/Purchasing -1.0 Professional Assistant, +1.0 Buyer



INFORMATION TECHNOLOGY

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	4,048,476	4,019,929	4,099,751	9,620,550	10,223,069	6.26%
Other Salary	3,657	4,475	4,507	234,500	227,680	-2.91%
Total Salaries	**4,052,133**	**4,024,404**	**4,104,258**	**9,855,050**	**10,450,749**	**6.04%**
Benefits	1,184,422	1,361,097	1,227,403	2,952,958	2,369,597	-19.76%
Total Personnel	**5,236,555**	**5,385,501**	**5,331,661**	**12,808,008**	**12,820,345**	**0.10%**
Professional and Technical Services	1,074,448	2,169,276	3,019,805	5,923,280	3,422,920	-42.21%
Payment to 3rd Parties For Pers. Svcs.	186,892	187,878	352,413	351,041	366,800	4.49%
Utilities	125,335	136,698	(248,227)	965,209	856,325	-11.28%
Property Services	670,894	1,031,075	820,920	1,263,741	1,384,601	9.56%
Other Purchased Services	24,343	38,026	52,874	85,057	85,430	0.44%
Equipment and Related	2,112,123	2,569,759	1,605,903	3,781,140	2,116,430	-44.03%
Field Trips and Travel	37,984	44,694	65,741	140,588	182,450	29.78%
Supplies and Materials	40,642	32,039	53,702	66,845	46,600	-30.29%
Textbooks	-	-	-	-	-	0.00%
Other	77,299	52,693	189,555	216,581	156,194	-27.88%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**4,349,962**	**6,262,138**	**5,912,687**	**12,793,483**	**8,617,750**	**-32.64%**
TOTAL	**9,586,517**	**11,647,639**	**11,244,348**	**25,601,491**	**21,438,095**	**-16.26%**
STAFFING	**60.00**	**62.00**	**64.00**	**170.97**	**170.97**	**0.00%**
% OF GENERAL FUND	**1.18%**	**1.41%**	**1.33%**	**2.69%**	**2.25%**	**-16.17%**
PER PUPIL	**$ 102.41**	**$ 122.97**	**$ 118.28**	**$ 267.91**	**$ 221.61**	**-17.28%**

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- ***No Net Change just Department Transfers*** : Enterprise Applications -1.0 SharePoint Administrator, Information Technology Security +1.0 Director and +1.0 Security Analyst, Infrastructure Management -2.0 Director, -4.0 Coordinators, -96.00 School Tech Specialists and +1.0 Coordinator, IT-Comp Equip Main -1.0 Coordinator, School Technology Support +1.0 Director, +4.0 Coordinator, and +96.0 School Tech Specialists.

One Time Comments- Infrastructure Management: To cover expenses related to conducting an assessment in preparation for replacing SAP.



TALENT

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	3,268,270	3,487,566	3,604,139	3,696,536	3,999,143	8.19%
Other Salary	44,418	204,913	422,646	352,616	596,248	69.09%
Total Salaries	**3,312,687**	**3,692,478**	**4,026,785**	**4,049,152**	**4,595,391**	**13.49%**
Benefits	890,781	1,036,188	974,578	977,593	890,194	-8.94%
Total Personnel	**4,203,469**	**4,728,667**	**5,001,363**	**5,026,744**	**5,485,585**	**9.13%**
Professional and Technical Services	595,833	659,390	479,223	1,013,650	851,989	-15.95%
Payment to 3rd Parties For Pers. Svcs.	112,505	161,131	118,512	42,611	60,000	40.81%
Utilities	-	102,669	103,197	-	-	0.00%
Property Services	297,252	486,972	381,530	735,923	375,500	-48.98%
Other Purchased Services	32,467	40,622	83,980	70,055	69,350	-1.01%
Equipment and Related	37,568	27,842	23,287	27,811	27,000	-2.92%
Field Trips and Travel	44,220	33,568	51,474	75,141	64,000	-14.83%
Supplies and Materials	121,385	182,655	173,869	174,244	140,733	-19.23%
Textbooks	-	-	-	-	-	0.00%
Other	59,689	123,627	152,372	87,445	86,250	-1.37%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**1,300,918**	**1,818,476**	**1,567,442**	**2,226,880**	**1,674,822**	**-24.79%**
TOTAL	**5,504,387**	**6,547,143**	**6,568,805**	**7,253,625**	**7,160,407**	**-1.29%**

STAFFING	**56.42**	**56.92**	**56.50**	**54.50**	**55.50**	**1.83%**
% OF GENERAL FUND	**0.68%**	**0.79%**	**0.77%**	**0.76%**	**0.75%**	**-1.18%**
PER PUPIL	**$ 58.80**	**$ 69.12**	**$ 69.10**	**$ 75.91**	**$ 74.02**	**-2.49%**

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 Department Specialist

DISTRICTWIDE

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	-	-	-	-	-	0.00%
Other Salary	2,290	432	305	700,000	700,000	0.00%
Total Salaries	**2,290**	**432**	**305**	**700,000**	**700,000**	**0.00%**
Benefits	398,751	69,959	12,931,314	23,843,707	23,363,000	-2.02%
Total Personnel	**401,041**	**70,391**	**12,931,618**	**24,543,707**	**24,063,000**	**-1.96%**
Professional and Technical Services	3,098,683	3,694,039	3,478,105	2,629,946	2,629,946	0.00%
Payment to 3rd Parties For Pers. Svcs.	-	-	7,302	2,727	-	-100.00%
Utilities	-	-	-	-	-	0.00%
Property Services	-	-	-	-	-	0.00%
Other Purchased Services	18,838	-	-	5,000	5,000	0.00%
Equipment and Related	-	-	-	-	-	0.00%
Field Trips and Travel	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	-	-	0.00%
Textbooks	-	-	-	-	-	0.00%
Other	741,076	682,107	11,444,998	1,839,749	1,848,476	0.47%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**3,858,596**	**4,376,146**	**14,930,405**	**4,477,422**	**4,483,422**	**0.13%**
TOTAL	**4,259,638**	**4,446,537**	**27,862,023**	**29,021,129**	**28,546,422**	**-1.64%**

% OF GENERAL FUND	**0.52%**	**0.54%**	**3.29%**	**3.04%**	**3.00%**	**-1.53%**
PER PUPIL	**$ 45.50**	**$ 46.94**	**$ 293.08**	**$ 303.70**	**$ 295.09**	**-2.84%**

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 FY2017, the employer Pension Fund contribution decreased by $2 million.



SCHOOLS

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	428,460,450	425,044,531	431,987,157	465,151,616	471,665,617	1.40%
Other Salary	23,094,970	25,836,885	26,294,364	25,114,119	20,447,855	-18.58%
Total Salaries	**451,555,421**	**450,881,416**	**458,281,521**	**490,265,736**	**492,113,472**	**0.38%**
Benefits	144,394,975	148,013,933	131,885,239	142,050,866	156,091,604	9.88%
Total Personnel	**595,950,396**	**598,895,349**	**590,166,760**	**632,316,601**	**648,205,076**	**2.51%**
Professional and Technical Services	5,187,661	7,828,617	8,870,528	10,732,635	2,219,000	-79.32%
Payment to 3rd Parties For Pers. Svcs.	4,253,840	4,123,619	4,895,198	3,560,480	588,188	-83.48%
Utilities	16,369,036	17,611,520	17,790,372	-	-	0.00%
Property Services	1,618,229	1,821,780	1,816,773	1,873,739	26,000	-98.61%
Other Purchased Services	1,039,174	1,045,694	2,067,947	34,049,492	-	-100.00%
Equipment and Related	2,213,787	3,322,342	3,789,304	4,136,503	3,864	-99.91%
Field Trips and Travel	449,831	727,482	1,190,296	1,146,795	-	-100.00%
Supplies and Materials	10,315,627	10,721,091	11,666,508	12,900,259	47,204,316	265.92%
Textbooks	2,693	3,617	-	2,500	-	-100.00%
Other	273,764	485,309	679,158	766,851	-	-100.00%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**41,723,641**	**47,691,070**	**52,766,085**	**69,169,254**	**50,041,368**	**-27.65%**
TOTAL	**637,674,037**	**646,586,418**	**642,932,844**	**701,485,856**	**698,246,444**	**-0.46%**

STAFFING	**8,873.40**	**8,985.89**	**9,104.10**	**9,097.63**	**9,150.55**	**0.58%**
% OF GENERAL FUND	**78.35%**	**78.08%**	**75.83%**	**73.59%**	**73.33%**	**-0.35%**
PER PUPIL	**$ 6,811.96**	**$ 6,826.29**	**$ 6,763.09**	**$ 7,340.87**	**$ 7,217.84**	**-1.68%**

Description

As the fourth largest school system in Georgia, Fulton has more than 9,000 school-based employees, including more than 6,800 teachers and other certified personnel, who work in 94 schools. During the 2016-17 school year, approximately 96,566 students will attend classes in 59 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 FY2017 include 1) step increase and a raise for all employees. Other adjustments impacting schools includes the addition of fifteen contract days for high school counselors, ten contract days for middle and elementary school counselors, and five days for school social workers and school psychologists.



STARTUP CHARTERS

	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
OPERATING BUDGET						
Salary	-	-	-	-	-	0.00%
Other Salary	-	-	-	-	-	0.00%
Total Salaries	**-**	**-**	**-**	**-**	**-**	**0.00%**
Benefits	-	-	-	-	-	0.00%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**0.00%**
Professional and Technical Services	-	-	-	-	-	0.00%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	-	-	-	-	-	0.00%
Other Purchased Services	26,839,128	28,460,556	31,675,704	26,950,843	38,458,407	42.70%
Equipment and Related	150,000	161,860	150,000	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	**26,989,128**	**28,622,416**	**31,825,704**	**27,100,843**	**38,458,407**	**41.91%**
TOTAL	**26,989,128**	**28,622,416**	**31,825,704**	**27,100,843**	**38,458,407**	**41.91%**

% OF GENERAL FUND	**3.32%**	**3.46%**	**3.75%**	**2.84%**	**4.04%**	**42.07%**
PER PUPIL	**$ 288.31**	**$ 302.18**	**$ 334.78**	**$ 283.60**	**$ 397.55**	**40.18%**

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 new charter schools (Fulton Academy of Science and Technology- FAST and Skyview High School) will open for the 2016-2017 school year.

Fulton County Schools

Where Students Come First

Fund 200

Debt Service



Debt Policy

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

As detailed on the following pages, the School System's long-term debt is 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.

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

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

In 1997 enabling legislation allowed the School System to present a penny sales tax referendum to the voters for the purpose of funding specified capital projects and programs within the District. When approved by a majority of the voters the District is permitted to collect a penny sales tax over the five year referendum period. In addition to capital projects, the sales tax may also be used for the retirement of principal and interest payment on outstanding general obligation debt of the District. The District has enjoyed great success with the penny sales tax referendums. The current sales tax period will expire in June of 2017 and plans are underway to present a new referendum to the voters in May of 2016. As a result of the success of the sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property tax payers of the District. In fact, the District will be debt free by the year 2022.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable at June 30, 2015.

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, 2015 is $9,839,206.

Annual debt service requirements to maturity as of June 30, 2015 are as follows:

1991 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2016	7,125,000	712,088	7,837,088
FY2017	4,045,000	257,044	4,302,868
Total	**$ 11,170,000**	**$ 969,132**	**$ 12,139,956**

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**
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	**$ 60,670,000**	**$ 12,117,463**	**$ 72,787,463**

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, 2015 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
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 - FY2025	11,878,334	8,427,678	20,306,012
FY2026 - FY2027	4,751,332	3,371,071	8,122,403
Total	**$ 28,507,999**	**$ 20,226,426**	**$ 48,734,425**

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, 2015:

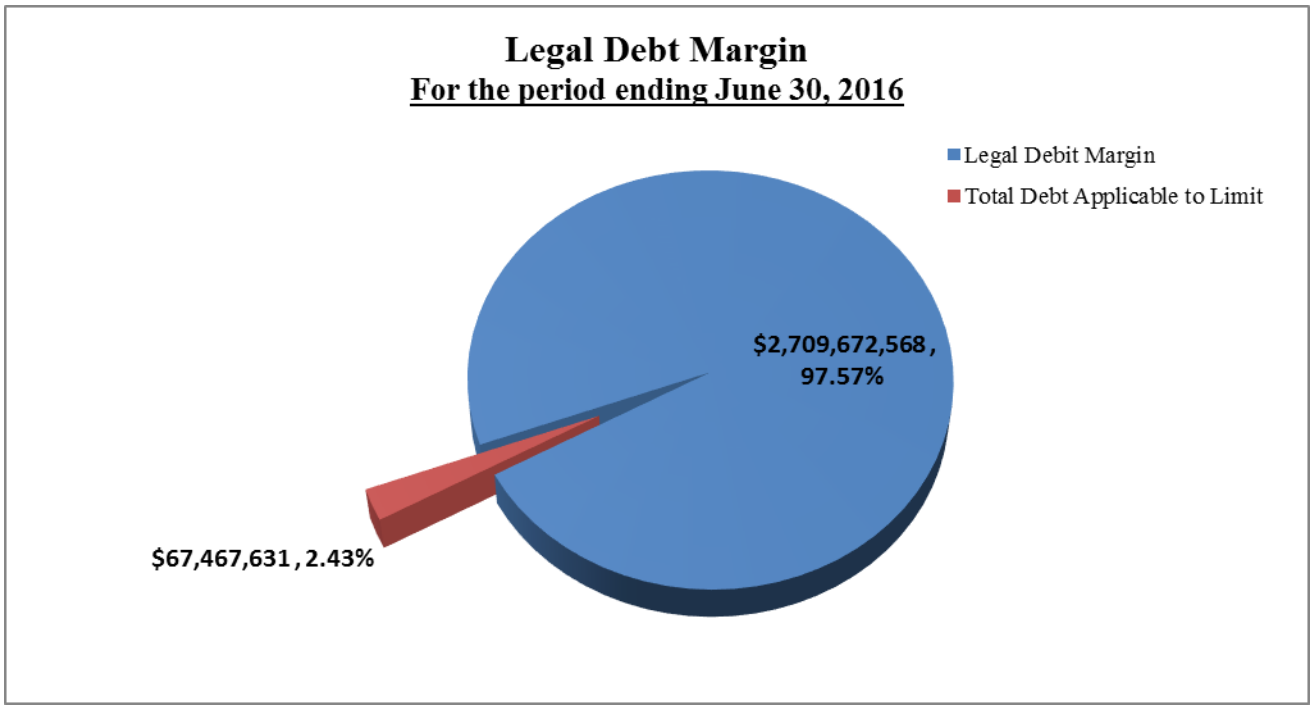
	Restated Outstanding 7/1/2014	Additions	Reductions	Outstanding 6/30/2015	Amounts Due in One Year
Governmental Activities					
1991 general obligation bonds	$ 18,370,000	$ -	$ 7,200,000	$ 11,170,000	$ 7,125,000
1998 general obligation bonds	69,090,000	-	8,420,000	60,670,000	8,845,000
2011 intergovernmental agreement	30,883,666	-	2,375,667	28,507,999	2,375,667
Workers' compensation insurance claims	10,903,811	4,299,151	7,287,948	7,915,014	3,957,507
Other claims and judgments	2,156,766	81,260	1,256,846	981,180	534,025
Net pension liability	926,737,506	86,489,954	306,364,043	706,863,417	-
Compensated absences	32,775,642	19,412,535	26,481,816	25,706,362	23,135,726
Total Governmental Activities	$ 1,090,917,391	$ 110,282,900	$ 359,386,320	$ 841,813,972	$ 45,972,925

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, 2016, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $2,777,140,199 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 $67,467,631, which is the outstanding GO bonds, is well below the legal debt limit of $2,777,140,199. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2015 is $2,709,672,568. The School System is, therefore, operating at only 2.43 percent of its debt capacity, meaning 97.57 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 2011-2015 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 2.43 percent to 3.02 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)
Last Ten Fiscal Years

	June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Value [1]	$ 24,086,091,127	$ 26,200,117,476	$ 29,138,599,401	$31,061,601,357	$30,794,901,941	$ 29,234,449,479	$ 28,307,853,260	$ 27,583,473,238	$ 27,512,543,844	$ 27,771,401,992
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 2,408,609,113	$ 2,620,011,748	$ 2,913,859,940	$ 3,106,160,136	$ 3,079,490,194	$ 2,923,444,948	$ 2,830,785,326	$ 2,758,347,324	$ 2,751,254,384	$ 2,777,140,199
Debt applicable to limit: [1]										
General obligation bonds	203,740,000	191,360,000	178,755,000	164,890,000	149,760,000	134,370,000	118,700,000	102,740,000	87,460,000	71,840,000
Less: Amount reserved for repayment of general obligation debt	5,436,725	5,835,059	15,934,496	44,855,494	47,441,152	47,474,552	47,975,600	25,390,779	4,356,254	4,372,369
Total debt applicable to limit	198,303,275	185,524,941	162,820,504	120,034,506	102,318,848	86,895,448	70,724,400	77,349,221	83,103,746	67,467,631
Legal Debt Margin	$ 2,210,305,838	$ 2,434,486,807	$ 2,751,039,436	$ 2,986,125,630	$ 2,977,171,346	$ 2,836,549,500	$ 2,760,060,926	$ 2,680,998,103	$ 2,668,150,638	$ 2,709,672,568
Total net debt applicable to the limit as a % of the debt limit	8.23%	7.08%	5.59%	3.86%	3.32%	2.97%	2.50%	2.80%	3.02%	2.43%

Notes:
[2] Under Article 9, Section 5, Paragraph 1 of 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.

Data Source:
[1] Exhibit VIII.

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.*

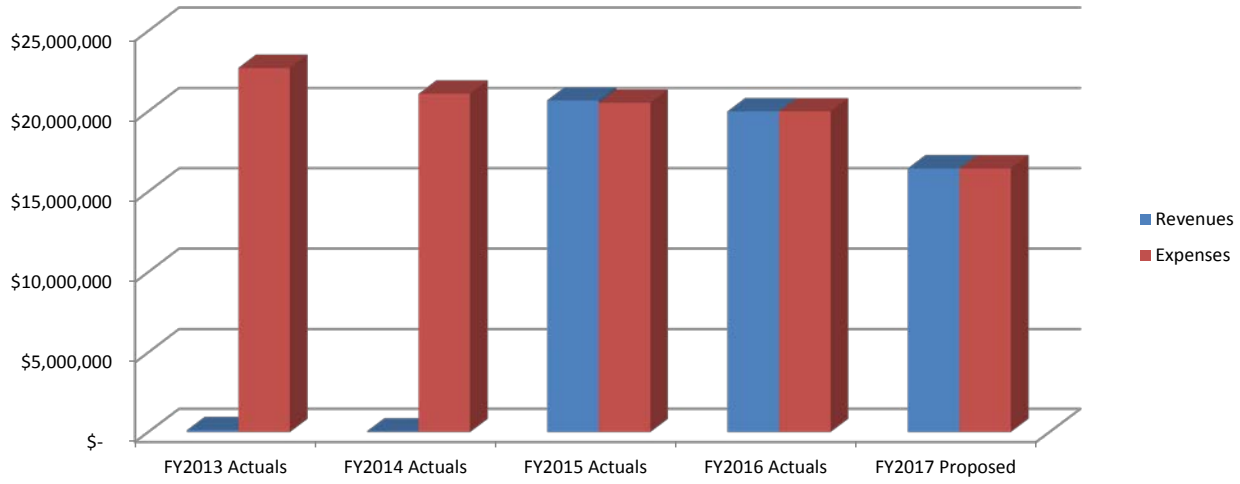
The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an "other financing source" as a result of deficits in short-term 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	$	29,363,599,402
Less: Tax exempt property	$	(1,592,197,410)
Taxable Assessed Value	$	27,771,401,992
Legal Debt Limit Coefficient		10%
Legal Debt Limit (10% of Assessed Value)	$	2,777,140,199
General Obligation Bonds Outstanding	$	71,840,000
Less: Amount reserved for repayment of General Obligation Bonds	$	(4,372,369)
Total Debt Applicable to Limit	$	67,467,631
Legal Debt Margin	$	2,709,672,568
Total Net Debt Applicable to the limit as a % of the debt limit		2.43%

The School System's net long term debt subject to the limitation of $67,467,631 or 2.43 percent of the legal debt limit of $2,709,672,568 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 2017, the Debt Service Fund budgeted revenues are $16,440,903 and budgeted expenditures are $16,436,834. The ending fund balance is projected at $4,368,447.

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	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2015 to FY2016
LOCAL REVENUE							
1110	Ad Valorem Taxes	$ 36,083	$ -	$ 143,752	$ -	$ -	0.00%
1190	Other Taxes	907	-	459	-	-	0.00%
1500	Investment Income	71,479	46,984	1,776	6,540	6,547	0.11%
TOTAL LOCAL REVENUES		**$ 108,469**	**$ 46,984**	**$ 145,987**	**$ 6,540**	**$ 6,547**	**0.11%**
FEDERAL SOURCES							
4995	Revenue from federal sources not otherwise classified	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**-**	**-**	**-**	**-**	**-**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers from other funds	$ -	$ -	$ 20,535,044	$ 19,983,994	$ 16,434,356	-17.76%
TOTAL OTHER FINANCING SOURCES		**-**	**-**	**20,535,044**	**19,983,994**	**16,434,356**	**-17.76%**
TOTAL REVENUES		**$ 108,469**	**$ 46,984**	**$ 20,681,031**	**$ 19,990,534**	**$ 16,440,903**	

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2015 to FY2016
Other	$ 22,693,290	$ 21,081,509	$ 20,537,791	$ 19,986,472	$ 16,436,834	-17.76%
TOTAL OTHER OPERATING EXPENSES	**22,693,290**	**21,081,509**	**20,537,791**	**19,986,472**	**16,436,834**	**-17.76%**
TOTAL EXPENSES	**$ 22,693,290**	**$ 21,081,509**	**$ 20,537,791**	**$ 19,986,472**	**$ 16,436,834**	**-17.76%**

Fulton County Schools
Where Students Come First

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 management's 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

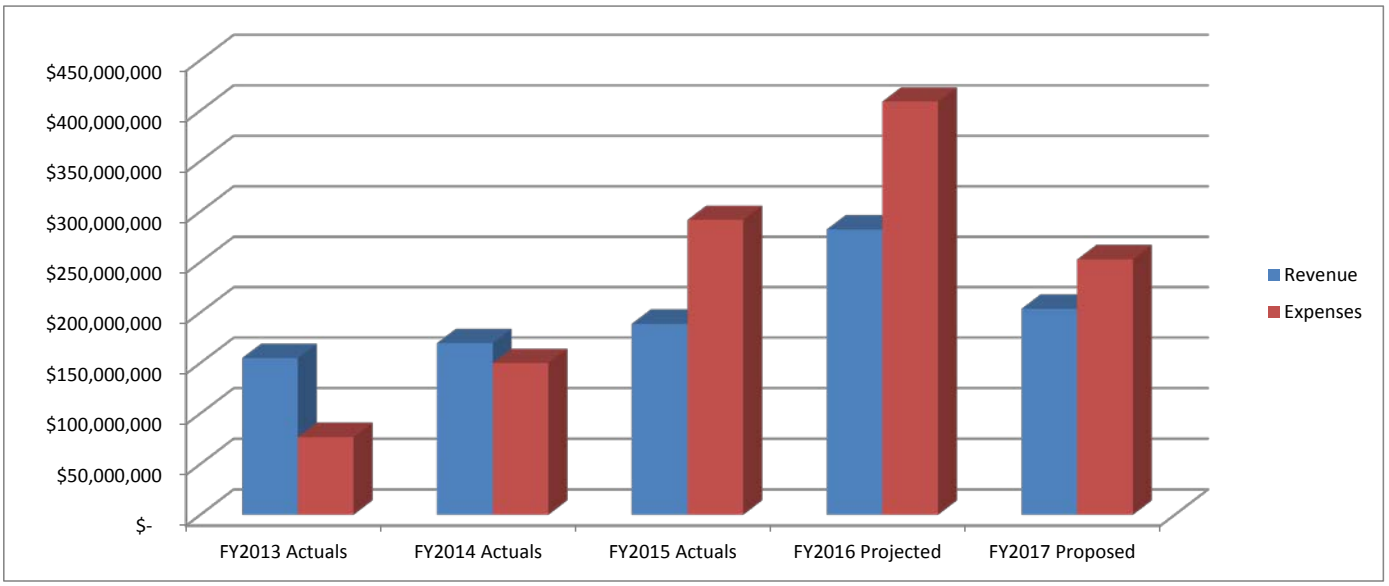
There are several departments responsible for managing the 16 budget categories associated with the expenditures. The Department managers are allotted funds to project an annual budget for the remainder of the program, not to exceed the remaining available funds in any category.

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 Purchase - purchase of land for future use. In some cases, the school site may not be known and the expenditure is charged to an administration account.
6. No longer used for Capital IV
7. Debt Service/Transfers - expenditures resulting from bond and/or payment transfers to the Debt Service Fund which was generated to help support the capital program.
8. Furniture & Equipment - furniture and equipment needed for new and/or existing schools and support buildings.
9. Technology - purchase of computer hardware and other related technology equipment.
10. Transportation - purchase of school buses and other motor vehicles to be primarily used as transportation for students to and from school or school-related activities.
11. Security - expenditures associated with enhancing safety at school sites and location facilities.
12. Program Reserve - used to reflect risk or changes to the SPLOST IV revenue forecast.
13. Interest - expenditures associated with bond issuance cost, interest expense, and interest on notes payable.
14. Capital Operations Costs - expenditures associated with overseeing and managing the construction of the capital program projects
15. Program Management - expenditures associated with program management service fees.
16. Project Reserve - captures savings from construction subprograms and funds budget increases with these same construction subprograms

SPLOST CAPITAL REVENUE BUDGET BY YEAR

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	150,217,459	-9,900,590
	Interest Income	75,000	408,173	333,173
	State Capital Outlay	35,656,423	12,368,754	-23,287,669
Totals for Year		**195,849,472**	**162,994,386**	**-32,855,086**
Fiscal Year 2016				
341-9990	Educ Spec Purp Loc Opt Sls Tax	168,228,898	97,591,425	-70,637,473
	Interest Income	122,750	158,648	35,898
	State Capital Outlay	28,265,336	0	-28,265,336
Totals for Year		**196,616,984**	**97,750,073**	**-98,866,911**
GRAND TOTALS		**1,153,553,931**	**1,074,274,943**	**-79,278,988**

Capital Program IV
Cash Flow Projections *
FY 2015- FY 2018

	Current Budget	Proposed Amended Budget	Actual FY 2013	Actual FY 2014	Actual FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Total
Receipts									
SPLOST	$ 815,799,801	$ 814,492,739	$ 138,140,660	$ 156,391,588	$ 163,492,341	$ 168,228,898	$ 173,547,551	$ 14,691,701	$ 814,492,739
State Revenue-Capital Outlay	68,413,849	68,413,849	-	6,595,807	13,191,561	16,307,684	28,265,336	4,053,461	68,413,849
Federal									
Other Federal Revenue-Reimbursement	8,232,994	8,052,643	1,612,214	782,088	782,088	3,190,718	1,685,534		8,052,643
Other Local Revenue									
Facility Fee	402,426	406,230	-	397,777	8,453	-	-	-	406,230
Interest Income	669,088	925,000	81,160	219,050	373,458	120,118	31,804	99,410	925,000
Other Financing Sources									
Short Term Note Proceeds			-	-					-
Transfer in Borrow from General Fund		11,450,000	-	-	9,950,000	1,500,000		-	11,450,000
Total Receipts	$ 893,518,158	$ 903,740,460	$ 139,834,034	$ 164,386,310	$ 187,797,901	$ 189,347,418	$ 203,530,225	$ 18,844,572	$ 903,740,460
Disbursements									
Construction Disbursements									
New Schools	$ 88,804,050	$ 91,546,674	$ 137,663	$ 3,942,706	$ 51,632,247	$ 26,119,656	$ 9,637,792	$ 76,610	$ 91,546,674
School Replacements	157,604,157	167,361,638	193,455	31,646,594	53,413,277	34,525,908	45,892,910	1,689,495	167,361,638
School Additions	80,572,674	80,448,690	68,660	325,563	10,885,642	36,673,592	25,473,698	7,021,535	80,448,690
Local School Needs	213,707,854	213,379,005	12,784,250	43,715,027	70,415,469	36,792,754	32,811,806	16,859,699	213,379,005
Non-Construction Disbursements		0							
Furniture Equipment and Playgrounds	13,000,000	13,783,758	1,449,228	1,780,902	3,773,930	1,919,357	1,900,000	2,960,341	13,783,758
Technology	174,630,704	174,361,986	4,944,219	13,799,826	39,228,469	46,298,832	60,000,000	10,090,641	174,361,986
Transportation	26,741,261	16,700,112	2,387,490	0	921,903	5,049,948	8,340,771	-	16,700,112
Security	2,960,328	2,955,773	0	666,989	333,506	1,341,041	614,237	-	2,955,773
Capital Operations	16,000,000	15,975,379	1,157,384	1,866,931	4,743,777	5,207,287	3,000,000	-	15,975,379
Program Management	15,904,324	15,879,853	2,461,194	2,633,975	4,093,130	3,386,739	2,946,815	358,000	15,879,853
Debt Service-QSCB Principal Payment	11,878,333	11,878,344	2,375,667	2,375,666	2,375,666	2,375,667	2,375,678	-	11,878,344
Debt Service-QSCB Interest Expense	8,434,464	8,434,454	849,556	2,528,304	1,685,525	1,685,535	1,685,534	-	8,434,454
Other Financing Uses									
Short Term Note Repayment			-	-	-	-		-	
Short Term Note Interest Expense	461,000	21,397,238	-	-	-	21,397,238		-	21,397,239
Transfer out Debt Service	56,953,394	44,418,933	-	-	20,535,044	8,862,777	15,021,112	-	44,418,933
Transfer out Repay General Fund			-	-	-			-	
Program Reserve	22,905,290	22,176,954				13,971,481	5,544,239	2,661,234	22,176,954
Project Reserve	2,960,328	3,041,669						3,041,669	3,041,669
Total Disbursements	$ 893,518,158	$ 903,740,460	$ 28,808,766	$ 105,282,481	$ 264,037,585	$ 245,607,812	$ 215,244,592	$ 44,759,224	$ 903,740,460
Excess (Deficiency) of Receipts Over (Under) Disbursements	$ 3	$ 0	$ 111,025,268	59,103,829	(76,239,684)	(56,260,394)	(11,714,367)	(25,914,652)	0
Cash Balance Beginning of Fiscal Year	$	$	$ 0	$ 111,025,268	$ 170,129,097	$ 93,889,413	$ 37,629,019	$ 25,914,652	$ 0
Cash Balance End of Fiscal Year	$	$	$ 111,025,268	$ 170,129,097	$ 93,889,413	$ 37,629,019	$ 25,914,652	$ 0	$ 0

Fulton County Schools

Where Students Come First

Special Revenue





The Fulton County School System recognizes that valuable supplemental funding for our instructional programs is provided by grants from various outside agencies and organizations, including state and federal agencies, as well as private organizations. The tentative grant information presented here represents an early estimate of the grant programs expected for FY2017 and has been developed based on information currently available.

This document does not list all grants that the Fulton County School System may pursue during the year, nor does it represent the total amount that will be awarded by grantors during Fiscal Year 2016-2017. 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 is 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, local and private grants that the district receives are accounted for in the special revenue fund and must be spent and accounted for according to the specific grant requirements. Should the funding for most of these programs be eliminated, it is likely that the services would also be eliminated unless another funding source is identified.

With personnel expenditures continuing to increase, primarily due to the rise in employer benefit costs, particularly healthcare, a possible challenge for the upcoming year, FY2017, 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 local educational agencies (LEA) 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.

During the FY17 school year, we anticipate the number of students served including private students will increase from 34,343 to 36,212 (1,869 increase) due to the addition of four schools, the removal of two schools, and 20 current Title I schools meeting the requirements of the Community Eligibility Provision (CEP).

The Community Eligibility Provision is a provision from the Healthy, Hunger-Free Kids Act of 2010 that allows schools and LEAs with high poverty rates to provide free breakfast and lunch to *all* students. CEP eliminates the burden of collecting household applications to determine eligibility for school meals, relying instead on information from other means-tested programs such as the Supplemental Nutrition Assistance Program and Temporary Assistance for Needy Families. In FY17, the number of CEP schools increased from 2 to 22.

School per Pupil Allocation (PPA) will change as follows:

$48 decrease per student in CEP schools with 100% poverty level (from $482 in FY16 to $434 in FY17)
$52 decrease per student in non CEP schools with 100% poverty level (from $482 in FY16 to $430 in FY17)
$42 decrease per student in schools 75% - 99% poverty level (from $462 in FY16 to $420 in FY17)
$48 decrease per student in schools below 75% poverty level (from $460 in FY16 to $412 in FY17)

Schools served: 61 schools, 8 private and 7 neglected institutions – Added four additional Title I schools – Hwy 9 ES, Derrick Road ES, Independence HS, and Georgia High School for Accelerated Learning. The two Title I schools eliminated are Hillside ES and Spalding Drive 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 Georgia Early Learning and Development Standards and the Georgia Standards of Excellence. 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.

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 Grant – 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 Grant (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 2016 to teach Advanced Placement (AP) courses during the 2016-2017 school year for schools that currently offer the fewest number of AP courses.

Education for Homeless Children and Youth (432)

This grant is used to assist students who are homeless and in transition while attending Fulton County Schools. The assistance comes in the form of tutoring, afterschool programs, assistance with immunizations, transportation, enrollment, school supplies, uniforms, etc.

Title III-A, 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.

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, Technology for Connection to Classrooms Bonds, 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.

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.

Technology to Connections for Classrooms Bonds

The purpose of this grant is to assist local educational agencies with distributing 100 Mbps of internet access to each school and each school’s instructional areas.

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 81 Prekindergarten classes in FY16 – 17. These classes are located in 45 of our elementary schools with the capacity to serve 1,750 students (class size: 22 students in the 65 typical classes and 20 students in the 16 inclusion classes).

Fulton County school district locally funds a monthly supplement for 81 Pre-K teachers and 81 paraprofessionals. The Pre-K lottery grant funds 4.0 central office personnel: 2.0 program specialists (Instructional/Behavioral support in schools), 1.0 transition coach (support families and schools), and 1.0 professional assistant III.

Miscellaneous Grants and Donations (559 - 580)

This item represents other local grants that the district receives 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, Digital Promise, Action Healthy Kids, Project Lead the Way, River Eves Education Foundation, Inc., American Association of School Administrators, Engineering in Action, The High Point STEM-gineers Project, Can' d Aid Foundation, Technology for Connection to Classrooms Bonds, 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.

FY17 Special Revenue Summary Budget by Program

Grants and Special Revenue Title	Grant Revenues	% of Budget
Title I-A, Improving Academic Achievement of the Disadvantaged	$19,163,771	45.9%
Title I-A, School Improvement	$895,000	2.1%
Striving Readers Comprehensive Literacy Grant	$2,169,644	5.2%
Education for Homeless Children and Youth	$52,689	0.1%
Title II-A, Improving Teacher Quality	$1,790,494	4.3%
Title II-A, Advanced Placement	$14,700	0.0%
Title III-A, Limited English Proficient	$795,526	1.9%
Special Education - VIB Federal Flow through	$15,404,355	36.9%
Special Education - Preschool	$386,064	0.9%
High Cost Fund Pool	$365,553	0.9%
Students Against Destructive Decisions	$45,000	0.1%
Career Vocational Technology - Program Improvement	$648,098	1.6%
Career Vocational Technology - Perkins Plus IV	$22,976	0.1%
FEDERAL GRANTS REVENUE TOTAL	$41,753,869	100.0%
Pre-Kindergarten Program	$6,878,654	100.0%
OTHER STATE GRANT REVENUE TOTAL	$6,878,654	100.0%
BROAD Residency Grant	$30,367	100.0%
MISCELLANEOUS GRANTS AND DONATIONS REVENUE TOTAL	$30,367	100.0%
GRANTS/SPECIAL REVENUE TOTAL	$48,662,890	100.0%

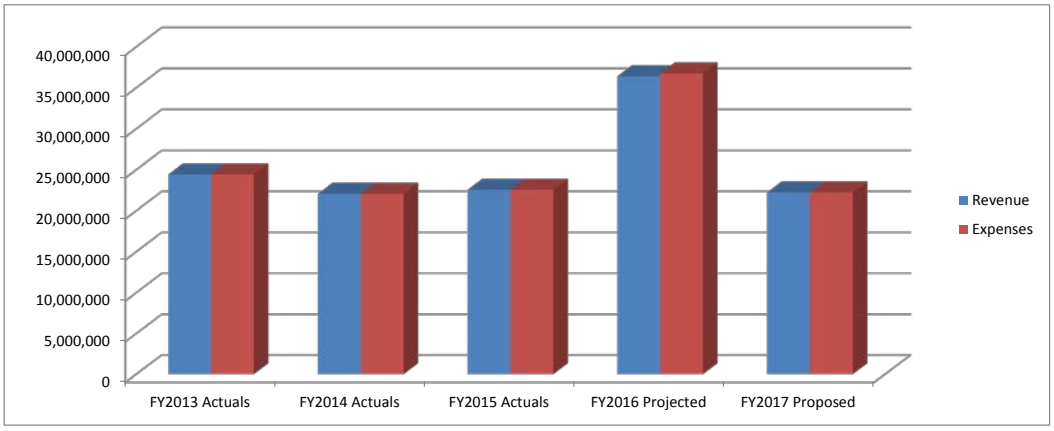
FY17 Special Revenue Summary Budget by Program

Grants and Special Revenue Title	Grant Revenues	% of Budget
Special Education State Preschool Handicapped Grant	$2,195,586	59.1%
Residential and Reintegration Services	$400,330	10.8%
Residential Treatment Centers	$160,052	4.3%
Career Vocational Technology - Agriculture (Extended Day/Year)	$39,681	1.1%
Career Vocational Technology - Apprenticeship	$107,492	2.9%
Career Vocational Technology - Extended Day	$451,368	12.2%
Career Vocational Technology - Vocational Supervision	$59,033	1.6%
Charter Schools - Facilities	$300,000	8.1%
STATE DEPARTMENT OF EDUCATION FUND 100 GRANTS REVENUE TOTAL	$3,713,541	100.0%

Title I-A - Improving the Academic Achievement of the Disadvantaged, Title I-A - School Improvement, Striving Readers Comprehensive Literacy Grant, School Improvement 1003g- Supplement

	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	24,423,034	21,390,508	22,041,383	36,403,063	22,228,415	-38.94%
4521	Other Federal Grants Through the Georgia Department of Education - ARRA	-	675,152	515,910	-	-	0.00%
TOTAL FEDERAL SOURCES		**24,423,034**	**22,065,659**	**22,557,293**	**36,403,063**	**22,228,415**	-38.94%
GRAND TOTAL		**24,423,034**	**22,065,659**	**22,557,293**	**36,403,063**	**22,228,415**	**-63.77%**

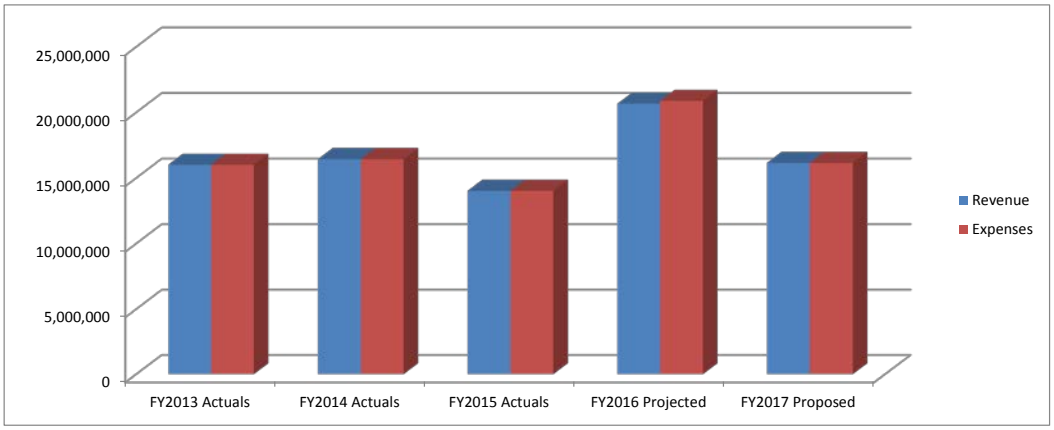
Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	10,794,112	10,063,637	10,839,088	14,475,940	11,096,278	0.00%
Other Salary	1,802,953	1,576,881	1,489,211	2,806,343	1,297,445	-53.77%
Total Salaries	**12,597,065**	**11,640,519**	**12,328,298**	**17,282,283**	**12,393,723**	**-28.29%**
Benefits	3,502,519	3,441,246	3,196,148	6,017,789	3,896,622	-35.25%
Total Personnel	**16,099,584**	**15,081,765**	**15,524,446**	**23,300,072**	**16,290,345**	**-30.08%**
Professional and Technical Services	1,540,323	1,208,025	1,048,400	1,521,344	755,324	-50.35%
Payment to 3rd Parties For Pers. Svcs.	645,012	577,231	405,473	1,140,006	695,492	-63.91%
Other Purchased Services	39,149	31,175	15,267	110,615	23,515	0.00%
Property Services	4,548	1,895	4,169	2,484	-	0.00%
Equipment and Related	2,974,023	2,530,344	2,505,003	4,352,166	795,368	-81.72%
Field Trips and Travel	219,924	458,585	598,159	1,370,232	413,386	-69.83%
Supplies and Materials	2,331,953	1,495,726	1,693,325	2,733,826	2,338,100	-14.48%
Other	568,517	680,914	763,051	2,210,601	916,885	-58.52%
Total Other Operating Expenses	**8,323,450**	**6,983,895**	**7,032,847**	**13,441,274**	**5,938,070**	**-55.82%**
TOTAL	**24,423,034**	**22,065,659**	**22,557,293**	**36,741,346**	**22,228,415**	**-39.50%**



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

	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	-	-	32,266	68,484	-	112.25%
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	15,995,762	16,438,852	13,989,751	20,594,141	16,155,972	-21.55%
TOTAL FEDERAL SOURCES		**15,995,762**	**16,438,852**	**14,022,017**	**20,662,625**	**16,155,972**	-21.81%
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		**16,009,910**	**16,438,852**	**14,022,017**	**20,662,625**	**16,155,972**	**-27.89%**

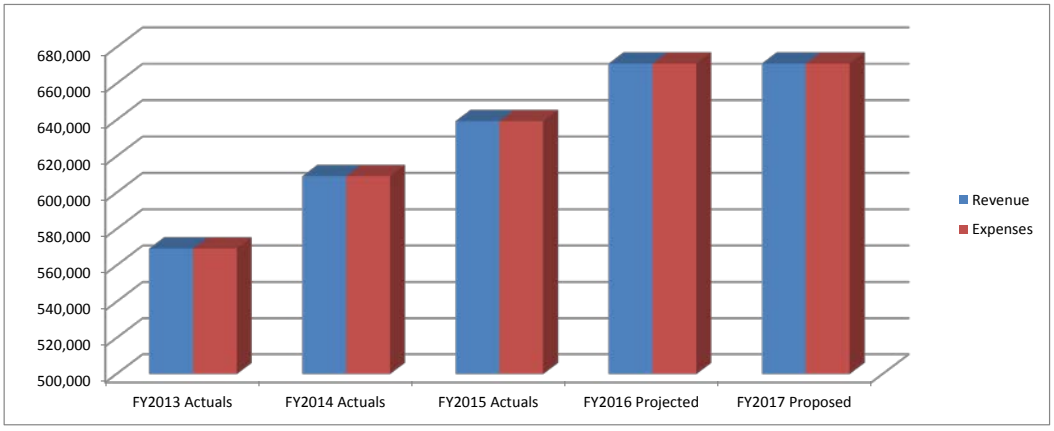
Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	10,077,423	10,114,736	8,483,568	11,556,965	11,195,579	0.00%
Other Salary	442,560	425,865	400,389	672,313	83,074	-87.64%
Total Salaries	**10,519,983**	**10,540,601**	**8,883,957**	**12,229,279**	**11,278,653**	**-7.77%**
Benefits	3,530,074	3,918,365	2,772,427	3,114,260	4,511,766	44.87%
Total Personnel	**14,050,056**	**14,458,965**	**11,656,383**	**15,343,539**	**15,790,419**	**2.91%**
Professional and Technical Services	674,519	1,295,890	879,131	822,119	365,553	-55.54%
Payment to 3rd Parties For Pers. Svcs.	-	24,736	29,559	10,441	-	-100.00%
Other Purchased Services	817,037	141,641	341,257	1,221,009	-	0.00%
Property Services	-	-	57,796	-	-	0.00%
Equipment and Related	277,885	217,706	247,322	426,930	-	-100.00%
Field Trips and Travel	72,834	10,000	447,567	308,649	-	-100.00%
Supplies and Materials	64,274	12,491	101,457	1,946,502	-	-100.00%
Other	53,305	277,423	261,545	806,124	-	-100.00%
Total Other Operating Expenses	**1,959,854**	**1,979,886**	**2,365,634**	**5,541,773**	**365,553**	**-93.40%**
TOTAL	**16,009,910**	**16,438,852**	**14,022,017**	**20,885,312**	**16,155,972**	**-22.64%**



Career Vocational Technology- Program Involvement, Perkins Plus IV

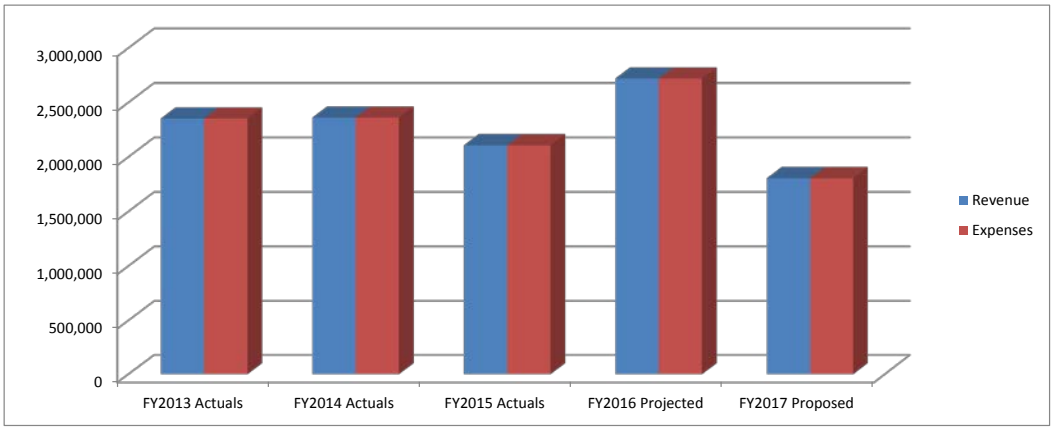
Revenue		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	569,251	609,050	639,328	671,073	671,074	0.00%
TOTAL FEDERAL SOURCES		**569,251**	**609,050**	**639,328**	**671,073**	**671,074**	0.00%
GRAND TOTAL		**569,251**	**609,050**	**639,328**	**671,073**	**671,074**	**0.00%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	42,404	38,489	48,787	34,535	32,942	0.00%
Other Salary	52,118	13,050	692	55,000	80,000	45.45%
Total Salaries	**94,522**	**51,539**	**49,479**	**89,535**	**112,942**	**26.14%**
Benefits	2,624	2,967	2,658	2,072	8,527	311.54%
Total Personnel	**97,146**	**54,506**	**52,137**	**91,607**	**121,469**	**32.60%**
Professional and Technical Services	23,907	18,340	15,080	-	-	0.00%
Property Services	-	1,810	-	-	-	0.00%
Equipment and Related	242,887	323,626	318,006	237,899	327,013	37.46%
Field Trips and Travel	102,823	93,311	120,403	193,101	100,000	-48.21%
Supplies and Materials	45,093	-	-	22,975	-	-100.00%
Other	57,395	117,456	133,702	125,491	122,592	-2.31%
Total Other Operating Expenses	**472,105**	**554,544**	**587,191**	**579,466**	**549,605**	**-5.15%**
TOTAL	**569,251**	**609,050**	**639,328**	**671,073**	**671,074**	**0.00%**



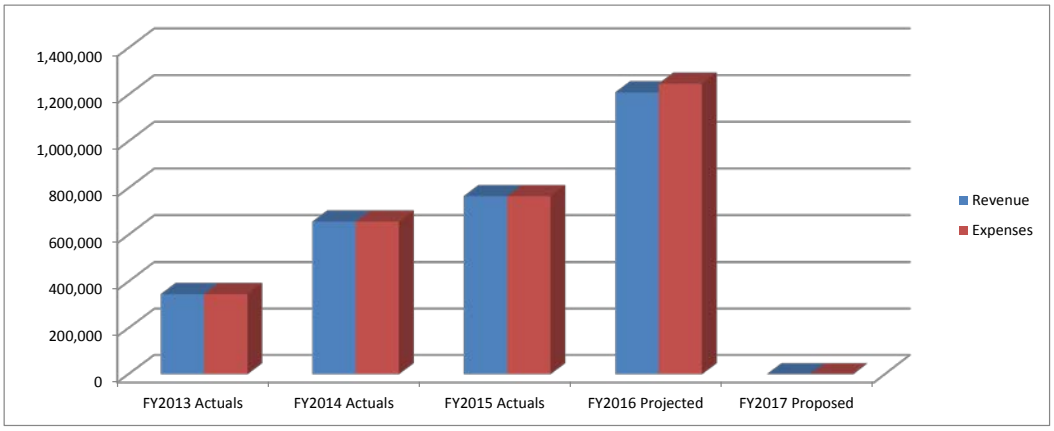
Revenue		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	2,352,732	2,361,091	2,106,894	2,719,916	1,805,194	-33.63%
TOTAL FEDERAL SOURCES		**2,352,732**	**2,361,091**	**2,106,894**	**2,719,916**	**1,805,194**	-33.63%
GRAND TOTAL		**2,352,732**	**2,361,091**	**2,106,894**	**2,719,916**	**1,805,194**	**-50.67%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	556,029	846,800	894,178	944,099	910,064	0.00%
Other Salary	507,625	503,594	188,259	535,673	281,500	-47.45%
Total Salaries	**1,063,654**	**1,350,394**	**1,082,437**	**1,479,772**	**1,191,564**	**-19.48%**
Benefits	191,879	262,479	230,423	402,932	251,060	-37.69%
Total Personnel	**1,255,533**	**1,612,873**	**1,312,859**	**1,882,703**	**1,442,624**	**-23.37%**
Professional and Technical Services	752,418	467,115	247,399	368,085	133,028	-63.86%
Other Purchased Services	3,649	-	-	-	-	0.00%
Property Services	12,988	-	-	-	-	0.00%
Equipment and Related	822	-	-	1,200	-	-100.00%
Field Trips and Travel	22,396	10,593	10,935	20,672	4,500	-78.23%
Supplies and Materials	69,114	44,366	52,529	111,543	44,913	-59.73%
Other	235,812	226,145	483,172	335,712	180,129	-46.34%
Total Other Operating Expenses	**1,097,198**	**748,218**	**794,035**	**837,212**	**362,570**	**-56.69%**
TOTAL	**2,352,732**	**2,361,091**	**2,106,894**	**2,719,916**	**1,805,194**	**-33.63%**



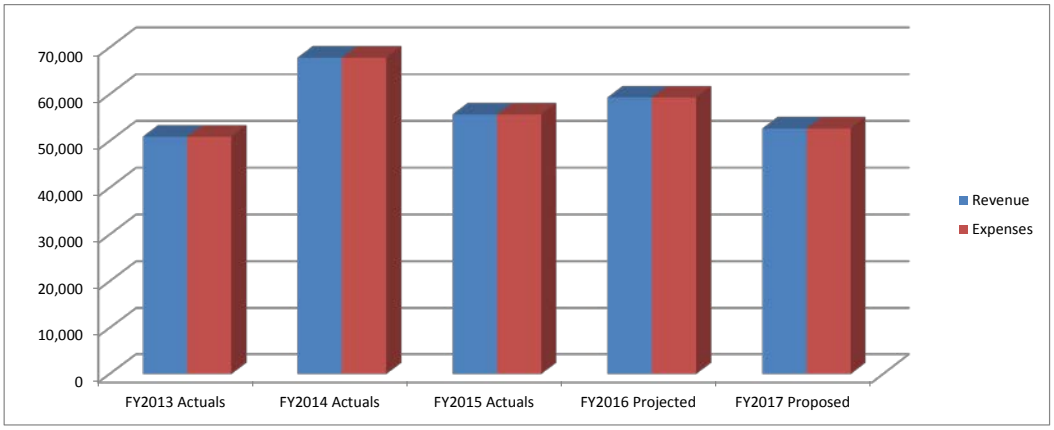
	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	91,954	376,841	175,246	1,209,976	-	590.45%
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	254,147	279,599	590,583	-	-	0.00%
TOTAL FEDERAL SOURCES		**346,101**	**656,440**	**765,829**	**1,209,976**	**-**	-100.00%
GRAND TOTAL		**346,101**	**656,440**	**765,829**	**1,209,976**	**-**	**-100%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	-	-	42,702	-	-	0.00%
Other Salary	-	-	33,908	15,000	-	-100.00%
Total Salaries	**-**	**-**	**76,611**	**15,000**	**-**	**-100.00%**
Benefits	-	-	14,940	1,500	-	-100.00%
Total Personnel	**-**	**-**	**91,551**	**16,500**	**-**	**-100.00%**
Professional and Technical Services	341,860	638,834	663,660	1,118,960	-	-100.00%
Equipment and Related	-	4,580	420	37,500	-	-100.00%
Field Trips and Travel	833	171	-	26,299	-	-100.00%
Supplies and Materials	1,765	6,327	5,577	12,000	-	-100.00%
Other	1,642	6,528	4,621	36,217	-	-100.00%
Total Other Operating Expenses	**346,101**	**656,440**	**674,278**	**1,230,976**	**-**	**-100.00%**
TOTAL	**346,101**	**656,440**	**765,829**	**1,247,476**	**-**	**-100.00%**



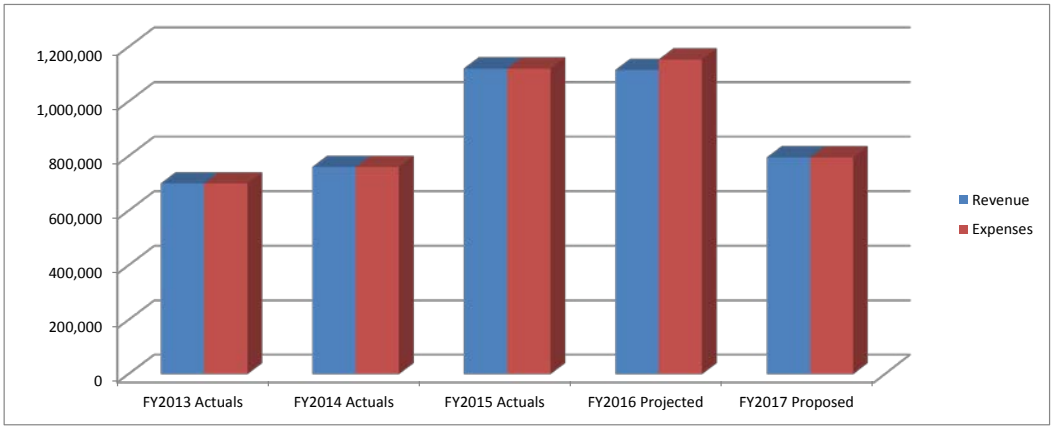
	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	50,911	67,849	55,674	59,310	52,689	-11.16%
TOTAL FEDERAL SOURCES		**50,911**	**67,849**	**55,674**	**59,310**	**52,689**	-11.16%
GRAND TOTAL		**50,911**	**67,849**	**55,674**	**59,310**	**52,689**	**-12.57%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Professional and Technical Services	21,275	38,754	25,101	31,563	28,596	-9.40%
Field Trips and Travel	22,845	21,315	23,886	21,796	20,768	-4.72%
Supplies and Materials	5,883	4,265	4,177	3,404	1,000	-70.62%
Other	907	3,515	2,510	2,547	2,325	-8.72%
Total Other Operating Expenses	**50,911**	**67,849**	**55,674**	**59,310**	**52,689**	**-11.16%**
TOTAL	**50,911**	**67,849**	**55,674**	**59,310**	**52,689**	**-11.16%**



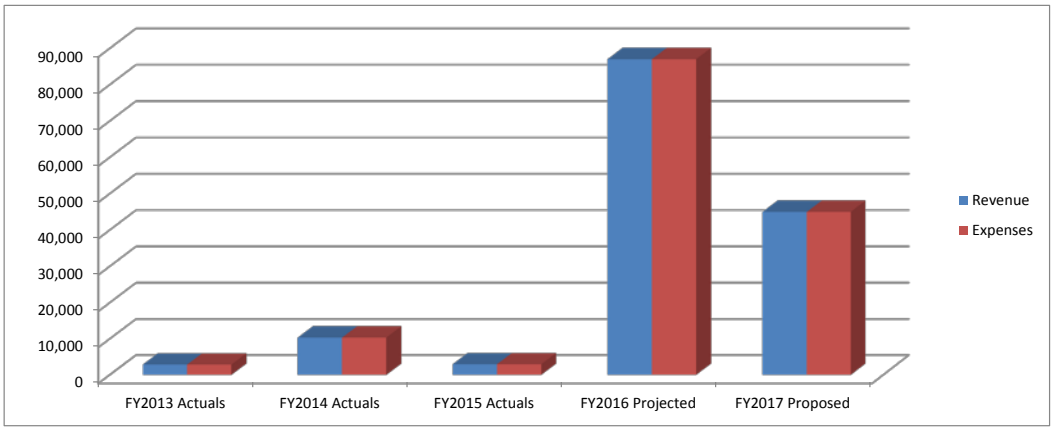
	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	700,099	760,392	1,121,180	1,115,720	795,526	-28.70%
TOTAL FEDERAL SOURCES		**700,099**	**760,392**	**1,121,180**	**1,115,720**	**795,526**	-28.70%
GRAND TOTAL		**700,099**	**760,392**	**1,121,180**	**1,115,720**	**795,526**	**-40.25%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	246,438	261,712	281,329	283,619	364,247	0.00%
Other Salary	42,112	57,960	46,990	156,522	102,205	-34.70%
Total Salaries	**288,550**	**319,672**	**328,320**	**440,140**	**466,452**	**5.98%**
Benefits	67,219	73,715	66,711	151,191	111,666	-26.14%
Total Personnel	**355,769**	**393,387**	**395,031**	**591,331**	**578,118**	**-2.23%**
Professional and Technical Services	77,984	99,364	62,468	77,001	35,000	-54.55%
Other Purchased Services	1,243	1,606	1,463	2,437	2,100	0.00%
Equipment and Related	117,642	149,170	499,122	356,473	103,308	-71.02%
Field Trips and Travel	12,404	15,163	7,095	14,082	20,500	45.58%
Supplies and Materials	84,168	70,140	132,960	93,966	36,500	-61.16%
Other	50,889	31,561	23,041	18,874	20,000	5.97%
Total Other Operating Expenses	**344,330**	**367,005**	**726,149**	**562,832**	**217,408**	**-61.37%**
TOTAL	**700,099**	**760,392**	**1,121,180**	**1,154,164**	**795,526**	**-31.07%**



Revenue		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Local Taxes							
1995	OTHER LOCAL REVENUES	-	-	-	42,042	-	0.00%
TOTAL LOCAL TAXES		**-**	**-**	**-**	**42,042**	**-**	0.00%
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	2,862	10,365	2,958	45,000	45,000	1421.28%
TOTAL FEDERAL SOURCES		**2,862**	**10,365**	**2,958**	**45,000**	**45,000**	0.00%
GRAND TOTAL		**2,862**	**10,365**	**2,958**	**87,042**	**45,000**	**-93.43%**

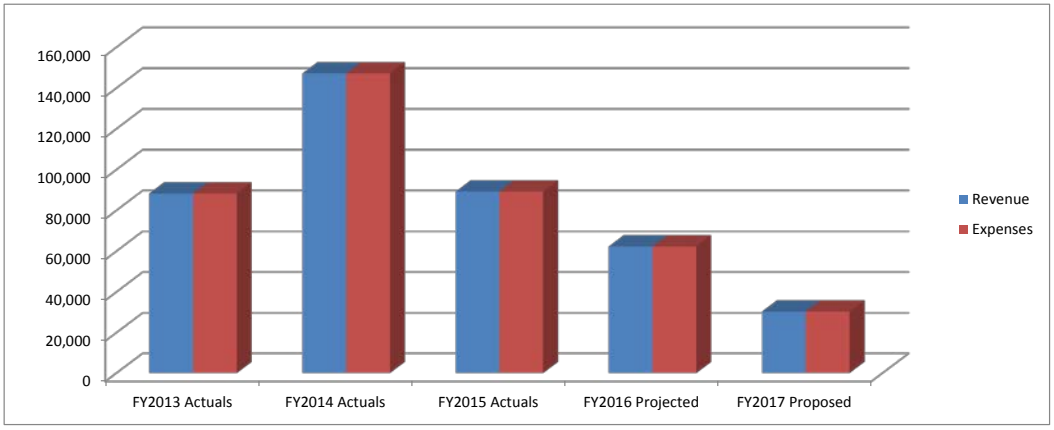
Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Other Salary	-	6,000	-	17,000	8,500	-50.00%
Total Salaries	**-**	**6,000**	**-**	**17,000**	**8,500**	**-50.00%**
Benefits	(5)	42	-	-	-	0.00%
Total Personnel	**(5)**	**6,042**	**-**	**17,000**	**8,500**	**-50.00%**
Professional and Technical Services	419	100	-	10,200	5,100	-50.00%
Equipment and Related	-	-	-	2,000	1,000	-50.00%
Field Trips and Travel	-	256	-	15,219	6,600	-56.63%
Supplies and Materials	2,448	3,967	2,958	42,623	23,800	-44.16%
Total Other Operating Expenses	**2,866**	**4,323**	**2,958**	**70,042**	**36,500**	**-47.89%**
TOTAL	**2,862**	**10,365**	**2,958**	**87,042**	**45,000**	**-48.30%**



Broad Residency Grant

Revenue		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Local Taxes							
1995	OTHER LOCAL REVENUES	88,276	147,127	89,158	62,309	30,367	-30.11%
TOTAL LOCAL TAXES		**88,276**	**147,127**	**89,158**	**62,309**	**30,367**	-30.11%
GRAND TOTAL		**88,276**	**147,127**	**89,158**	**62,309**	**30,367**	**-105.19%**

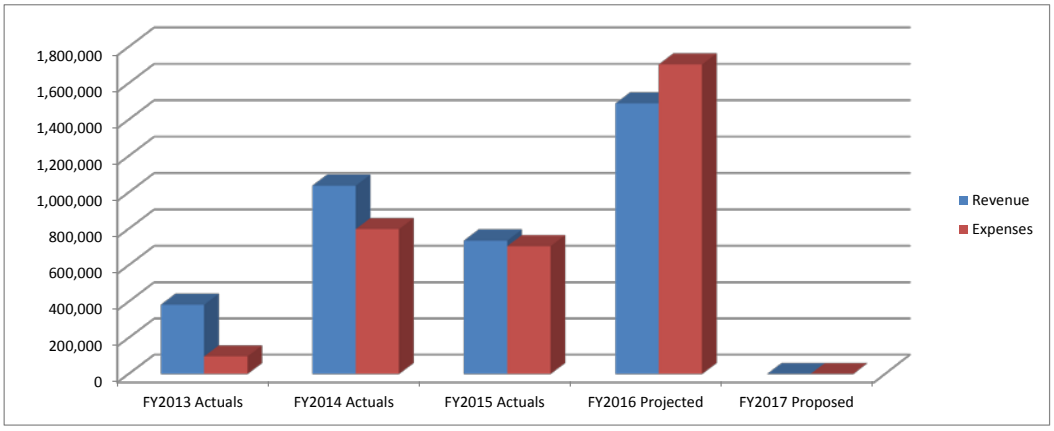
Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	87,550	147,127	89,158	62,156	30,367	0.00%
Total Salaries	**87,550**	**147,127**	**89,158**	**62,156**	**30,367**	**-51.14%**
Benefits	728	(2)	-	153	-	-100.00%
Total Personnel	**88,278**	**147,126**	**89,158**	**62,309**	**30,367**	**-51.26%**
TOTAL	**88,278**	**147,126**	**89,158**	**62,309**	**30,367**	**-51.26%**



Belk Foundation, Fulton County Arts and Culture, Sports Champion

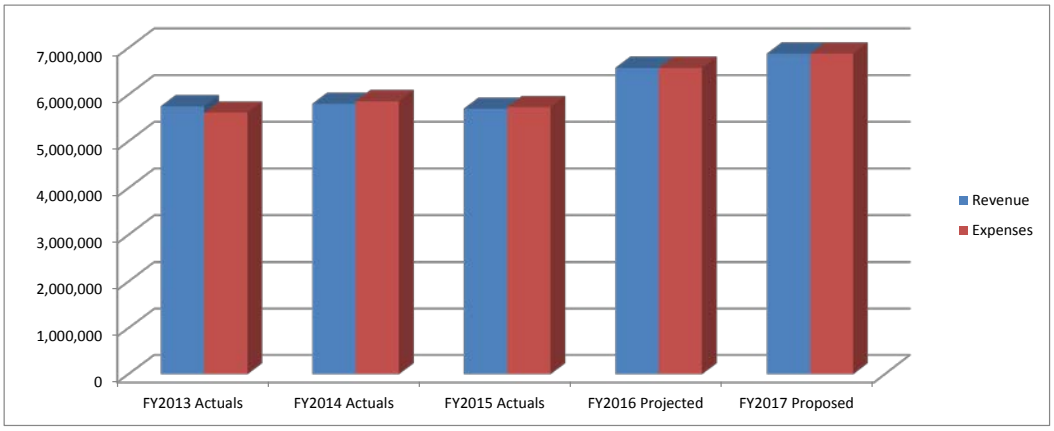
Revenue		FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Local Taxes							
1995	OTHER LOCAL REVENUES	383,789	1,037,889	736,033	1,489,644	-	102.39%
TOTAL LOCAL TAXES		**383,789**	**1,037,889**	**736,033**	**1,489,644**	**-**	102.39%
GRAND TOTAL		**383,789**	**1,037,889**	**736,033**	**1,489,644**	**-**	**102.39%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	37,351	44,636	21,125	397,229	-	0.00%
Other Salary	-	98,302	8,150	79,836	-	-100.00%
Total Salaries	**37,351**	**142,937**	**29,275**	**477,065**	**-**	**-100.00%**
Benefits	7,385	12,213	7,511	109,508	-	-100.00%
Total Personnel	**44,736**	**155,150**	**36,786**	**586,573**	**-**	**-100.00%**
Professional and Technical Services	21,995	431,904	417,657	551,452	-	-100.00%
Other Purchased Services	-	-	997	-	-	0.00%
Equipment and Related	22,829	117,513	111,945	329,998	-	-100.00%
Field Trips and Travel	-	-	-	1,954	-	-100.00%
Supplies and Materials	3,296	92,022	107,502	220,064	-	-100.00%
Other	5,000	2,269	30,307	13,964	-	-100.00%
Total Other Operating Expenses	**53,120**	**643,708**	**668,409**	**1,117,432**	**-**	**-100.00%**
TOTAL	**97,855**	**798,858**	**705,195**	**1,704,005**	**-**	**-100.00%**



	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Local Taxes							
1995	OTHER LOCAL REVENUES	-	-	-	50,231	-	0.00%
TOTAL LOCAL TAXES		**-**	**-**	**-**	**50,231**	**-**	0.00%
STATE SOURCES							
3400	GRANTS FROM PRE-K LOTTERY	5,751,275	5,668,971	5,700,157	6,523,319	6,878,654	14.44%
TOTAL STATE SOURCES		**5,751,275**	**5,668,971**	**5,700,157**	**6,523,319**	**6,878,654**	**14.44%**
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		**5,751,275**	**5,803,897**	**5,700,157**	**6,573,550**	**6,878,654**	**4.44%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	3,771,058	3,983,723	3,655,035	4,484,900	4,701,089	0.00%
Other Salary	215,196	229,308	360,107	226,880	256,931	13.25%
Total Salaries	**3,986,254**	**4,213,030**	**4,015,141**	**4,711,780**	**4,958,020**	**5.23%**
Benefits	1,245,185	1,401,408	1,258,176	1,713,972	1,769,434	3.24%
Total Personnel	**5,231,440**	**5,614,438**	**5,273,318**	**6,425,752**	**6,727,454**	**4.70%**
Professional and Technical Services	32,805	5,260	130	1,254	1,500	19.60%
Payment to 3rd Parties For Pers. Svcs.	101	-	-	-	-	0.00%
Other Purchased Services	3,234	2,806	2,043	3,500	3,500	0.00%
Equipment and Related	262,438	24,734	88,453	1,246	-	-100.00%
Field Trips and Travel	87,634	100,193	188,999	20,415	11,700	-42.69%
Supplies and Materials	(5,545)	113,082	179,384	121,383	134,500	10.81%
Other	2,025	-	280	-	-	0.00%
Total Other Operating Expenses	**382,692**	**246,075**	**459,288**	**147,797**	**151,200**	**2.30%**
TOTAL	**5,614,132**	**5,860,513**	**5,732,606**	**6,573,550**	**6,878,654**	**4.64%**



Fulton County Schools

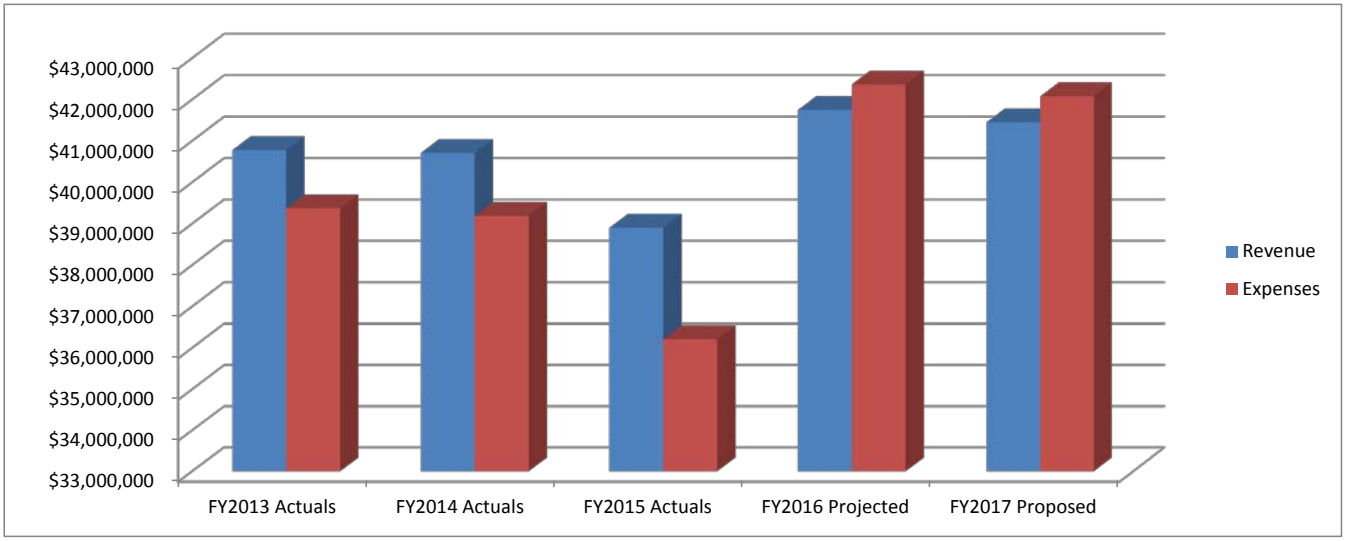
Where Students Come First

School Nutrition





SCHOOL NUTRITION



Program Description

Mission, Vision, Goals & Objectives

Our Mission
To provide and serve nutritious, safe, 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 seven hundred fifty local school staff persons.

SCHOOL NUTRITION

	Revenue	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Local Taxes							
1500	Investment Income	11,402	9,148	11,634	10,000	14,000	40.00%
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS	5,331,397	4,772,576	6,270,742	6,920,391	6,298,454	-8.99%
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	9,098,946	9,089,529	4,472,534	4,604,677	4,133,358	-10.24%
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	330,562	283,407	366,815	334,912	374,745	11.89%
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS	442,027	473,858	647,146	503,577	708,413	40.68%
1932	SALE OF BUILDINGS	-	-	4,138	-	-	0.00%
1995	OTHER LOCAL REVENUES	-	4,391	36,571	-	-	0.00%
TOTAL LOCAL TAXES		**15,214,334**	**14,632,909**	**11,809,580**	**12,373,557**	**11,528,970**	**-6.83%**
STATE SOURCES							**0.00%**
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	867,106	853,093	851,439	851,846	814,147	-4.43%
TOTAL STATE SOURCES		**867,106**	**853,093**	**851,439**	**851,846**	**814,147**	**-4.43%**
FEDERAL SOURCES							**0.00%**
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)	16,805,658	16,583,661	18,097,827	19,730,665	19,888,983	0.80%
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	5,848,112	6,153,799	6,212,516	6,990,916	6,965,706	-0.36%
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS	93,016	99,240	84,347	113,993	135,313	18.70%
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES	1,951,110	2,389,698	1,847,141	1,687,145	2,115,419	25.38%
TOTAL FEDERAL SOURCES		**24,697,896**	**25,226,398**	**26,241,831**	**28,522,719**	**29,105,421**	**2.04%**
GRAND TOTAL		**40,779,336**	**40,712,400**	**38,902,851**	**41,748,122**	**41,448,538**	**-0.72%**

Expenditures	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Projected	FY2017 Proposed	% Change FY2016 to FY2017
Salary	11,839,538	11,077,566	10,808,336	10,304,515	11,280,179	9.47%
Other Salary	923,367	1,204,983	1,088,206	1,875,179	1,445,214	-22.93%
Total Salaries	**12,762,905**	**12,282,548**	**11,896,542**	**12,179,694**	**12,725,393**	**4.48%**
Benefits	5,881,162	6,147,653	3,128,035	5,362,812	4,642,126	-13.44%
Total Personnel	**18,644,067**	**18,430,201**	**15,024,577**	**17,542,506**	**17,367,519**	**-1.00%**
Professional and Technical Services	257,483	161,426	167,787	165,073	172,125	4.27%
Payment to 3rd Parties For Pers. Svcs.	87,382	72,659	796,699	2,566,818	2,548,942	-0.70%
Utilities	-	-	-	-	-	0.00%
Other Purchased Services	7,669	10,132	9,417	9,000	17,000	88.89%
Property Services	14,530	11,603	10,753	32,695	25,500	-22.01%
Equipment and Related	459,606	463,946	807,718	733,289	446,115	-39.16%
Field Trips and Travel	31,788	34,501	28,370	39,700	42,250	6.42%
Supplies and Materials	18,048,741	18,728,212	18,256,962	19,889,209	20,081,879	0.97%
Other	1,818,456	1,276,342	1,105,836	1,387,329	1,377,591	-0.70%
Total Other Operating Expenses	**20,725,654**	**20,758,821**	**21,183,543**	**24,823,113**	**24,711,402**	**-0.45%**
TOTAL BUDGET	**39,369,721**	**39,189,022**	**36,208,120**	**42,365,619**	**42,078,921**	**-0.68%**

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

FY2017





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 2015-16 enrollment count was 95,694. This count marks a growth of 183 students, the smallest growth the district has experience in over 20 years. 535 fewer students enrolled below the system's projected enrollment of 96,229. More detailed school-by-school analysis shows 43 of 92 schools (excluding charter and alternative schools) are within 97 % accuracy range and 69 schools within 95% accuracy range.



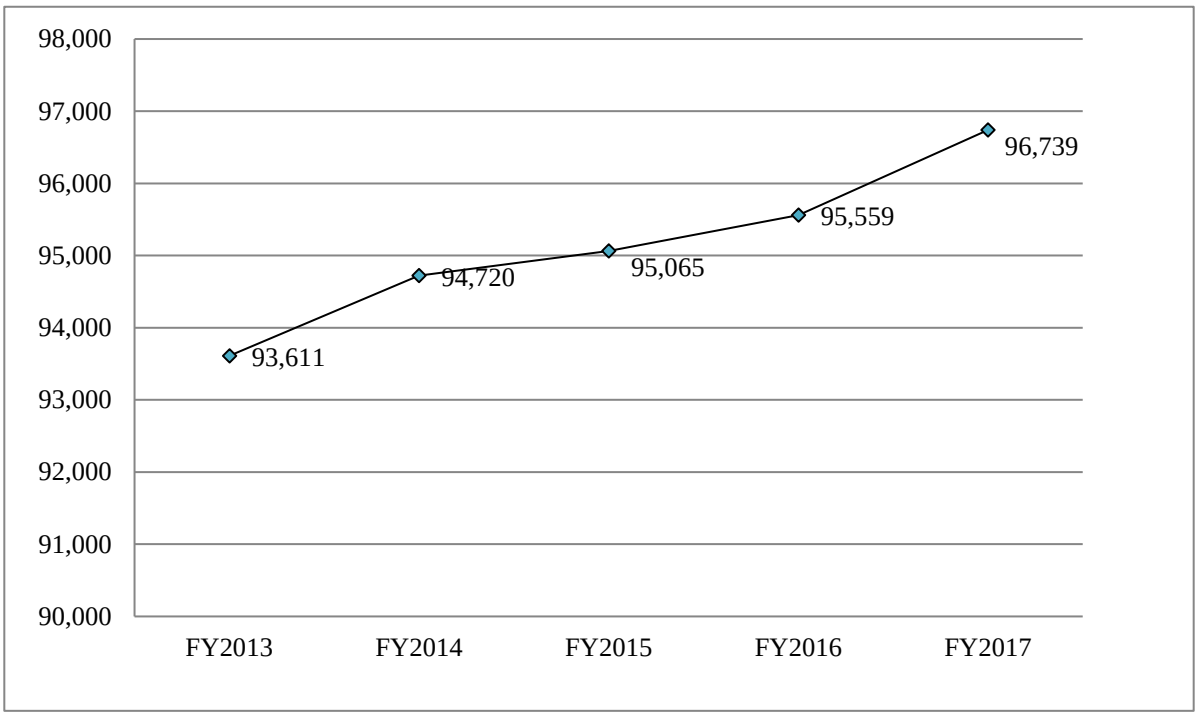


Fulton County Public Schools

5 Year Enrollment Summary

Total Enrollment

Site Name	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 Forecast
Elementary Schools	41,888	42,958	42,593	42,429	42,608
Middle Schools	20,236	20,069	20,038	19,993	20,339
High Schools	27,772	27,769	28,210	29,419	29,397
Other Educational Programs	3,715	3,924	4,224	3,718	4,395
Total Enrollment	93,611	94,720	95,065	95,559	96,739



Fulton County Public Schools

5 Year Enrollment Summary

Elementary Schools

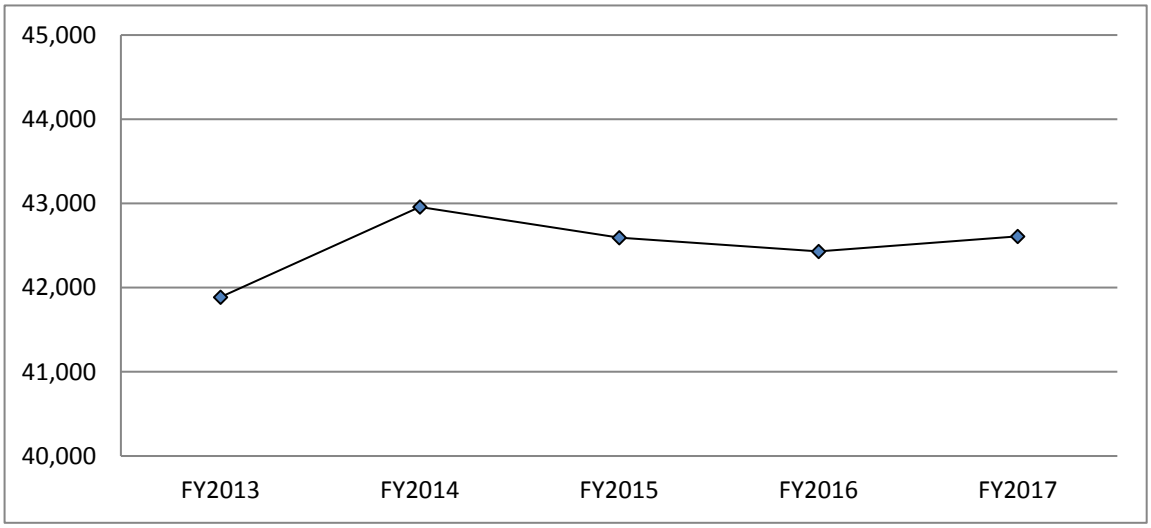
	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 Forecast
Abbotts Hill Elementary	781	740	704	684	678
Alpharetta Elementary	631	579	571	565	549
Barnwell Elementary	818	803	800	764	781
Bethune Elementary	735	742	750	689	743
Brookview Elementary	433	500	530	559	555
Campbell Elementary	748	867	863	875	890
Cogburn Woods Elementary	909	907	912	912	836
College Park Elementary	0	0	0	698	848
Conley Hills Elementary	487	504	490	683	673
Crabapple Crossing Elementary	718	775	776	791	761
Creek View Elementary	993	975	957	961	815
Dolvin Elementary	886	894	867	850	816
Dunwoody Springs Elementary	746	703	664	636	625
Jackson, Esther Elementary	642	626	598	556	605
West, Evoline C. Elementary	712	783	817	801	823
Findley Oaks Elementary	688	724	664	649	657
Gullatt Elementary	477	470	497	508	553
Hapeville Elementary	615	695	701	714	722
Heards Ferry Elementary	648	676	690	697	711
Hembree Springs Elementary	766	805	821	840	695
Heritage Elementary	663	775	731	818	700
High Point Elementary	845	863	806	780	760
Hillside Elementary	704	692	673	639	532
Holmes, Hamilton Elementary	771	906	821	779	794
Lake Windward Elementary	783	740	682	697	690
Liberty Point Elementary	671	736	769	748	733
Nolan, Love T. Elementary	730	735	745	747	797
Manning Oaks Elementary	792	787	792	847	813
Medlock Bridge Elementary	680	636	667	694	707
Mimosa Elementary	1,070	1,095	1,103	1,020	826
Mount Olive Elementary	695	642	691	731	803
Mountain Park Elementary	848	840	838	825	830
New Prospect Elementary	564	571	502	469	569
Northwood Elementary	733	741	724	760	739
Oak Knoll Elementary	475	456	456	0	0
Ocee Elementary	747	794	785	754	753
Palmetto Elementary	542	565	538	551	562
Parklane Elementary	530	478	460	546	557
Randolph Elementary	602	630	633	644	636
Renaissance Elementary	763	795	765	816	706
River Evelementary Elementary	832	844	813	801	603
Roswell North Elementary	1,061	1,058	1,012	1,023	885
Lewis, S.L. Elementary	559	534	573	587	605
Lee, Seaborn Elementary	515	500	498	479	484

Fulton County Public Schools

5 Year Enrollment Summary

Elementary Schools

	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 Forecast
Shakerag Elementary	788	825	820	780	745
Spalding Drive Ch Elementary	526	477	462	433	402
State Bridge Elementary	848	824	806	807	801
Stonewall Tell Elementary	912	1,051	1,123	1,161	821
Summit Hill Elementary	784	714	705	723	730
Sweet Apple Elementary	750	698	705	715	765
Tubman, Harriet Elementary	579	542	550	0	0
Wilson Creek Elementary	838	826	783	794	783
Woodland Charter Elementary	910	918	898	931	948
Oakley Elementary	677	790	804	778	774
Lake Forrest Elementary	881	928	977	968	981
Ison Springs Elementary	634	745	767	744	745
Birmingham Falls Elementary	698	752	724	725	717
Feldwood Elementary	648	812	843	802	805
Cliftondale Elementary	807	875	877	881	796
Derrick Road Elementary	0	0	0	0	762
Hwy. 9 Elementary	0	0	0	0	613
Total Elementary Schools	**41,888**	**42,958**	**42,593**	**42,429**	**42,608**

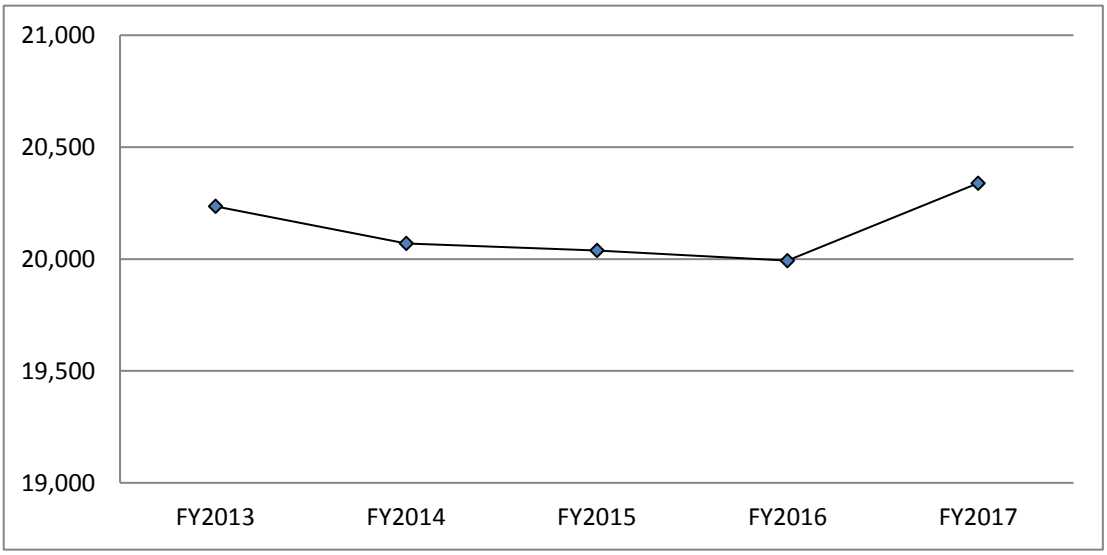


Fulton County Public Schools

5 Year Enrollment Summary

Middle Schools

	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 Forecast
Autrey Mill Middle	1,376	1,378	1,375	1,411	1,473
Bear Creek Middle	1,043	948	949	1,097	1,183
Camp Creek Middle	711	688	715	559	535
Crabapple Middle	944	945	940	962	981
Elkins Pointe Middle	1,087	1,101	1,121	1,112	1,076
Haynes Bridge Middle	719	746	746	843	784
Holcomb Bridge Middle	778	817	825	793	764
Hopewell Middle	1,374	1,330	1,343	1,433	1,446
Mcnair Middle	720	800	814	811	856
Northwestern Middle	1,328	1,339	1,333	1,269	1,401
West, Paul D. Middle	770	735	713	870	972
Ridgeview Middle	929	1,083	1,095	1,168	1,124
River Trail Middle	1,509	1,439	1,397	1,144	1,151
Sandtown Middle	1,183	1,157	1,147	937	931
Sandy Springs Middle	908	869	918	858	852
Taylor Road Middle	1,113	1,023	1,044	1,329	1,331
Webb Bridge Middle	1,405	1,351	1,374	1,268	1,251
Woodland Middle	1,191	1,079	1,003	1,035	1,063
Renaissance Middle	1,148	1,241	1,186	1,094	1,165
Total Middle Schools	**20,236**	**20,069**	**20,038**	**19,993**	**20,339**

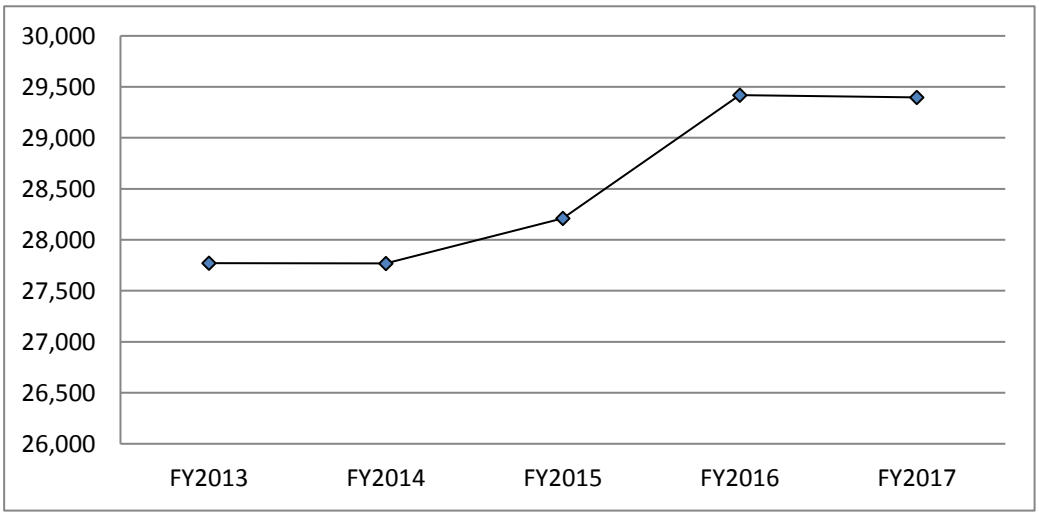


Fulton County Public Schools

5 Year Enrollment Summary

High Schools

	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 Forecast
Alpharetta High	2,162	2,065	2,042	2,024	2,061
Banneker High	1,283	1,487	1,417	1,582	1,655
Centennial High	1,905	1,911	1,875	1,940	2,021
Chattahoochee High	1,948	1,853	1,869	1,952	1,913
Creekside High	1,513	1,402	1,603	1,732	1,761
Milton High	2,214	2,007	2,001	2,269	2,320
North Springs High	1,606	1,623	1,684	1,653	1,570
Northview High	1,829	1,901	1,911	1,896	1,821
Riverwood High	1,672	1,675	1,553	1,538	1,546
Roswell High	2,110	2,233	2,069	2,112	2,212
Tri-Cities High	1,868	1,668	1,691	1,792	1,693
Westlake High	1,970	1,864	2,020	2,146	2,105
Johns Creek High	1,925	1,973	2,013	2,063	2,071
Langston Hughes High	1,649	1,769	1,877	1,929	1,871
Cambridge High	1,061	1,538	1,785	1,991	1,977
Independence High	400	400	400	400	400
Mcclarin High	400	400	400	400	400
N.Crssrds/2Nd Chance	96	0	0	0	0
S.Crssrds/2Nd Chance	161	0	0	0	0
Total High Schools	**27,772**	**27,769**	**28,210**	**29,419**	**29,397**

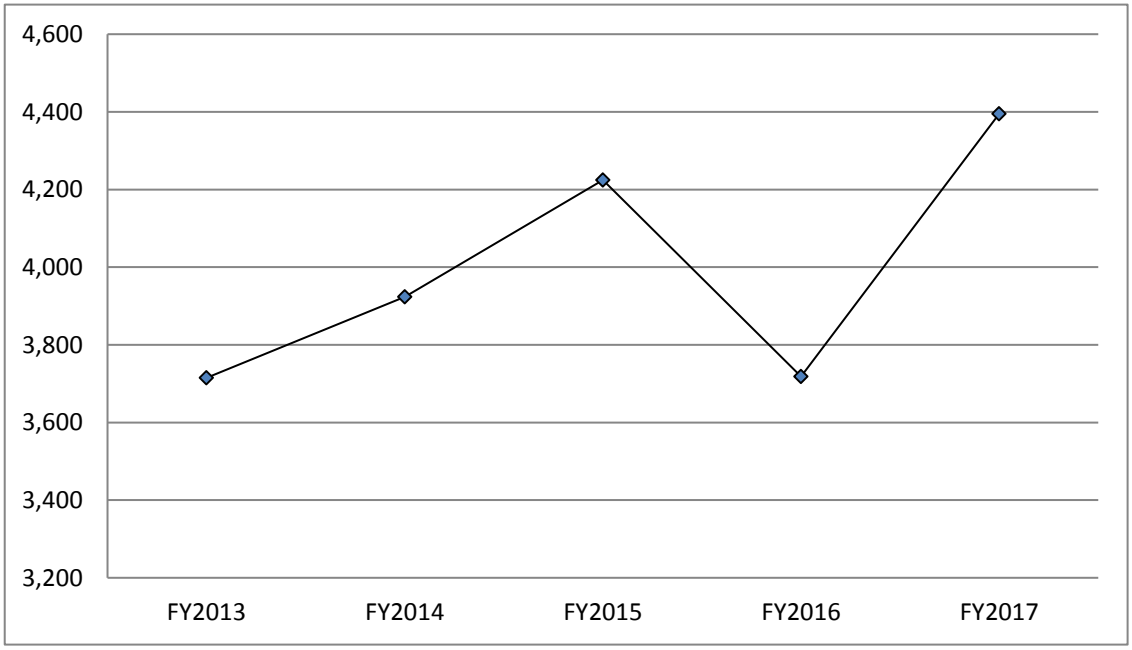


Fulton County Public Schools

5 Year Enrollment Summary

Other Educational Sites

	FY13 10th Day	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 Forecast
Amana Academy Charter Elementary	561	718	703	751	770
Kipp Academy Charter Middle	324	335	336	339	324
Hapeville Charter Middle	551	563	526	490	455
Fulton Science Academy HS	214	171	271	0	0
Fulton Sunshine Academy	545	570	566	0	0
Main Street Charter	824	867	843	835	837
Hapeville Charter HS Career Academy	696	700	715	705	556
Chattahoochee Hills Charter ES	0	0	264	363	430
Latin Academy ES	0	0	0	116	205
Latin Academy Prep MS	0	0	0	119	220
Accelerated Learning	0	0	0	0	100
Fast	0	0	0	0	498
Total Other Educational Sites	**3,715**	**3,924**	**4,224**	**3,718**	**4,395**



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 FY2017, as can be seen in the alignment of our resources, is teacher compensation. As part of the 2016-17 budget, Interim Superintendent Kenneth Zeff, 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 school systems.

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's 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.
Ongoing budget challenges include:
1. Competitive Wages
2. Rising Health Insurance Cost
3. Digest Exemptions and Appeals
4. Legislation
5. Teacher Retirement System Rate Increase
6. Strategically Recovering From Past Reductions

Category	Total Existing Positions	Total New Position Requests	Total Onetime*	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Schools	9,497.27	134.72	$ -	$ 736,704,851	$ 736,704,851	$ 701,635,856	5.00%
Admin Services	28.99	-	$ -	$ 3,440,602	$ 3,440,602	$ 3,662,042	-6.05%
Academics	129.17	(0.67)	$ 791,745	$ 41,204,200	$ 41,995,945	$ 59,949,836	-29.95%
Strategy and Innovation	26.00	(1.00)	$ 60,000	$ 4,313,558	$ 4,373,558	$ 4,305,083	1.59%
Operations	1,167.20	19.00	$ 2,105,000	$ 97,939,924	$ 100,044,924	$ 112,197,104	-10.83%
Information Technology	170.97	-	$ 350,000	$ 21,088,095	$ 21,438,095	$ 25,601,491	-16.26%
Talent	54.50	1.00	$ -	$ 7,160,407	$ 7,160,407	$ 7,253,625	-1.29%
Financial Services	90.75	-	$ -	$ 8,429,854	$ 8,429,854	$ 9,565,963	-11.88%
Districtwide	-	-	$ -	$ 28,546,422	$ 28,546,422	$ 29,021,129	-1.64%
Grand Total	**11,164.85**	**153.05**	**$ 3,306,745**	**$ 948,827,912**	**$ 952,134,657**	**$ 953,192,126**	**-0.11%**

*School positions based on original earnings for both FY2016 and FY2017.

FY2017 Division Detail
General Fund

Schools
Summary

Level	FY2016 Total Budget	FY2017 Total Budget	Total Budget Difference	Enr. Change
Elementary	$ 303,948,775	$ 307,876,788	$ 3,928,013	179
Middle	$ 149,261,739	$ 147,710,654	$ (1,551,085)	346
High	$ 195,843,998	$ 192,381,723	$ (3,462,275)	(22)
Other	$ 21,182,702	$ 50,277,279	$ 29,094,577	-
Charters	$ 31,398,642	$ 38,458,407	$ 7,059,765	(506)
Total	**$ 701,635,856**	**$ 736,704,851**	**$ 35,068,995**	**(3)**

One major adjustment to school allocations is the addition of flexible dollars added to all elementary schools. The FY16 total budget column includes carryover and carryforward that are not reflected in the FY17 total budget column. Other adjustments impacting schools include the addition of 10 contract days for elementary and middle school counselors, 15 conttract days for high school counselors, and five contract days for psychologists and school social workers. The Instructional Reserve is categorized as onetime for FY2017.

School Name	FY2016 Total Budget	FY2017 Total Budget	Total Budget Difference	Enr. Change
ABBOTTS HILL ES	$ 4,910,547	$ 4,876,520	$ (34,027)	(6)
ALPHARETTA ES	$ 5,071,943	$ 4,981,680	$ (90,263)	(16)
BARNWELL ES	$ 5,042,760	$ 5,155,829	$ 113,068	17
BETHUNE ES	$ 4,846,664	$ 4,955,404	$ 108,740	54
BIRMINGHAM FALLS ES	$ 5,034,673	$ 5,260,446	$ 225,773	(8)
BROOKVIEW ES	$ 3,814,967	$ 3,965,544	$ 150,577	(4)
CAMPBELL ES	$ 6,627,708	$ 6,512,395	$ (115,313)	15
CLIFTONDALE ES	$ 5,601,096	$ 5,387,772	$ (213,325)	(85)
COGBURN WOODS ES	$ 5,714,112	$ 5,558,488	$ (155,624)	(76)
COLLEGE PARK ES	$ 5,095,002	$ 5,694,682	$ 599,680	150
CONLEY HILLS ES	$ 4,966,884	$ 5,189,481	$ 222,597	(10)
CRABAPPLE CROSSING ES	$ 4,961,776	$ 4,839,115	$ (122,660)	(30)
CREEK VIEW ES	$ 6,193,656	$ 5,733,750	$ (459,906)	(146)
DOLVIN ES	$ 5,649,244	$ 5,296,742	$ (352,502)	(34)
DUNWOODY SPRINGS ES	$ 5,113,371	$ 4,790,793	$ (322,579)	(11)
FELDWOOD ES	$ 5,794,643	$ 5,619,415	$ (175,228)	3
FINDLEY OAKS ES	$ 4,518,723	$ 4,607,150	$ 88,426	8
GULLATT ES	$ 3,778,233	$ 4,074,426	$ 296,193	45
HAPEVILLE ES	$ 5,266,965	$ 5,323,742	$ 56,776	8
HEARDS FERRY ES	$ 5,083,525	$ 4,980,302	$ (103,223)	14
HEMBREE SPRINGS ES	$ 6,428,026	$ 5,711,880	$ (716,146)	(145)
HERITAGE ES	$ 5,964,394	$ 5,331,627	$ (632,767)	(118)
HIGH POINT ES	$ 5,625,165	$ 5,472,123	$ (153,042)	(20)
HILLSIDE ES	$ 5,632,064	$ 4,722,460	$ (909,604)	(107)
HOLMES, HAMILTON ES	$ 5,399,324	$ 5,316,223	$ (83,101)	15
ISON SPRINGS ES	$ 5,697,669	$ 5,629,012	$ (68,657)	1
JACKSON, ESTHER ES	$ 4,773,541	$ 5,413,996	$ 640,455	49
LAKE FOREST ES	$ 7,654,997	$ 7,521,687	$ (133,310)	13
LAKE WINDWARD ES	$ 5,596,681	$ 5,697,600	$ 100,919	(7)
LEE, SEABORN ES	$ 3,639,048	$ 3,648,230	$ 9,182	5
LIBERTY POINT ES	$ 5,471,126	$ 5,474,653	$ 3,527	(15)
MANNING OAKS ES	$ 5,862,735	$ 5,752,169	$ (110,566)	(34)
MEDLOCK BRIDGE ES	$ 4,939,929	$ 5,138,980	$ 199,051	13
MIMOSA ES	$ 8,492,908	$ 7,016,372	$ (1,476,535)	(194)
ASA HILLIARD ES	$ 5,480,240	$ 5,909,434	$ 429,194	72
MOUNTAIN PARK ES	$ 5,804,869	$ 5,629,321	$ (175,548)	5
NEW PROSPECT ES	$ 4,018,143	$ 4,547,910	$ 529,768	100
NOLAN, LOVE T. ES	$ 4,941,741	$ 5,248,319	$ 306,578	50
NORTHWOOD ES	$ 5,417,785	$ 5,410,094	$ (7,691)	(21)
OAK KNOLL ES	$ 1,007	$ -	$ (1,007)	-
OAKLEY ES	$ 5,477,859	$ 5,350,892	$ (126,967)	(4)
OCEE ES	$ 5,333,211	$ 5,315,718	$ (17,493)	(1)
PALMETTO ES	$ 4,361,768	$ 4,466,727	$ 104,959	11
PARKLANE ES	$ 4,334,065	$ 4,410,527	$ 76,462	11
RANDOLPH ES	$ 4,442,599	$ 4,658,735	$ 216,136	(8)
RENAISSANCE ES	$ 5,561,164	$ 4,802,236	$ (758,927)	(110)
RIVER EVES ES	$ 5,779,512	$ 4,829,744	$ (949,768)	(198)

FY2017 Division Detail
General Fund

School Name	FY2016 Total Budget	FY2017 Total Budget	Total Budget Difference	Enr. Change
ROSWELL NORTH ES	$ 6,774,856	$ 6,093,759	$ (681,097)	(138)
S. L. LEWIS ES	$ 4,239,203	$ 4,500,071	$ 260,868	18
SHAKERAG ES	$ 4,824,008	$ 4,653,290	$ (170,718)	(35)
SPALDING DRIVE CH. ES	$ 3,562,603	$ 3,307,443	$ (255,160)	(31)
STATE BRIDGE ES	$ 4,896,708	$ 4,836,009	$ (60,698)	(6)
STONEWALL TELL ES	$ 6,956,696	$ 5,375,988	$ (1,580,708)	(340)
SUMMIT HILL ES	$ 4,528,531	$ 4,700,153	$ 171,622	7
SWEET APPLE ES	$ 5,249,624	$ 5,585,148	$ 335,524	50
VICKERY MILL ES	$ 97,377	$ 5,147,802	$ 5,050,425	613
WEST, EVOLINE C. ES	$ 5,325,792	$ 5,586,452	$ 260,660	22
WILSON CREEK ES	$ 5,270,325	$ 5,242,836	$ (27,489)	(11)
WOLF CREEK ES	$ 97,377	$ 4,831,877	$ 4,734,500	762
WOODLAND CHARTER ES	$ 6,907,615	$ 6,785,614	$ (122,001)	17
AUTREY MILL MS	$ 9,484,705	$ 9,530,321	$ 45,616	62
BEAR CREEK MS	$ 7,747,483	$ 8,020,588	$ 273,105	86
CAMP CREEK MS	$ 5,491,794	$ 5,164,053	$ (327,742)	(24)
CRABAPPLE MS	$ 6,922,326	$ 6,772,445	$ (149,881)	19
ELKINS POINTE MS	$ 8,969,008	$ 8,905,461	$ (63,548)	(36)
HAYNES BRIDGE MS	$ 6,959,692	$ 6,716,036	$ (243,656)	(59)
HOLCOMB BRIDGE MS	$ 7,179,463	$ 6,598,101	$ (581,362)	(29)
HOPEWELL MS	$ 9,897,042	$ 10,013,861	$ 116,819	13
MCNAIR MS	$ 6,739,897	$ 6,443,719	$ (296,178)	45
NORTHWESTERN MS	$ 8,985,450	$ 9,511,522	$ 526,073	132
RENAISSANCE MS	$ 7,805,267	$ 7,487,633	$ (317,634)	71
RIDGEVIEW MS	$ 8,653,302	$ 8,538,134	$ (115,168)	(44)
RIVER TRAIL MS	$ 7,944,905	$ 7,926,533	$ (18,372)	7
SANDTOWN MS	$ 6,907,538	$ 6,737,227	$ (170,311)	(6)
SANDY SPRINGS MS	$ 7,025,715	$ 6,676,794	$ (348,920)	(6)
TAYLOR ROAD MS	$ 9,101,929	$ 8,979,529	$ (122,400)	2
WEBB BRIDGE MS	$ 8,905,288	$ 8,755,977	$ (149,311)	(17)
WEST, PAUL D. MS	$ 6,815,855	$ 7,053,998	$ 238,143	102
WOODLAND MS	$ 7,725,080	$ 7,878,721	$ 153,642	28
ALPHARETTA HS	$ 12,870,540	$ 12,936,155	$ 65,615	37
BANNEKER HS	$ 13,608,597	$ 12,896,163	$ (712,435)	73
CAMBRIDGE HS	$ 12,101,457	$ 11,765,008	$ (336,448)	(14)
CENTENNIAL HS	$ 14,012,024	$ 13,807,559	$ (204,466)	81
CHATTAHOOCHEE HS	$ 12,777,107	$ 12,286,811	$ (490,296)	(39)
CREEKSIDE HS	$ 11,351,670	$ 11,663,935	$ 312,265	29
INDEPENDENCE HS	$ 3,229,416	$ 3,291,787	$ 62,371	-
JOHNS CREEK HS	$ 12,086,120	$ 11,935,232	$ (150,888)	8
LANGSTON HUGHES HS	$ 13,161,438	$ 12,791,424	$ (370,013)	(58)
MCCLARIN HS	$ 3,022,706	$ 3,154,656	$ 131,950	-
MILTON HS	$ 12,854,911	$ 13,563,946	$ 709,035	51
NORTH SPRINGS HS	$ 11,482,446	$ 11,308,223	$ (174,223)	(83)
NORTHVIEW HS	$ 11,445,344	$ 11,034,468	$ (410,876)	(75)
RIVERWOOD HS	$ 11,043,604	$ 10,873,078	$ (170,526)	8
ROSWELL HS	$ 13,678,572	$ 13,677,832	$ (740)	100
SOUTH METRO	$ 400,330	$ -	$ (400,330)	-
TRI-CITIES HS	$ 13,431,675	$ 12,520,012	$ (911,662)	(99)
WESTLAKE HS	$ 13,286,041	$ 12,875,432	$ (410,608)	(41)
ES HOLDING	$ 1,237,512	$ 1,728,492	$ 490,980	-
MS HOLDING	$ 111,397	$ 676,573	$ 565,175	-
HS HOLDING	$ (12,789,755)	$ 11,307,298	$ 24,097,052	-
COLLEGE CAREER ACADEMY	$ -	$ 442,453	$ 442,453	-
GA BAPTIST ES	$ 324,122	$ 160,052	$ (164,070)	-
FLAT SHOALS CENTER	$ 26,544,973	$ 32,068,447	$ 5,523,474	-
N.CRSSRDS/2ND CHANCE	$ 2,000,000	$ 2,000,000	$ -	-
OLD WESTLAKE	$ 146,162	$ -	$ (146,162)	-
VIRTUAL CAMPUS	$ 3,608,290	$ 1,893,964	$ (1,714,326)	-

*Positions based on original earnings for both FY2016 and FY2017.

FY2017 Division Detail
General Fund

Administrative Services

Total Existing Positions **28.99**
Total New Position Requests **-**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 1,992,241	$ 1,992,241	$ 1,973,489	1%
Benefits	$ -	$ 413,001	$ 413,001	$ 538,593	-23%
Other Salary	$ -	$ 23,180	$ 23,180	$ 19,041	22%
Professional and Technical Services	$ -	$ 615,300	$ 615,300	$ 536,177	15%
Other Purchased Services	$ -	$ 48,550	$ 48,550	$ 26,525	83%
Supplies and Materials	$ -	$ 90,375	$ 90,375	$ 71,389	27%
Equipment and Related	$ -	$ 19,100	$ 19,100	$ 264,632	-93%
Field Trips and Travel	$ -	$ 54,500	$ 54,500	$ 66,076	-18%
Property Services	$ -	$ 10,000	$ 10,000	$ 11,115	-10%
Other	$ -	$ 124,355	$ 124,355	$ 123,804	0%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 50,000	$ 50,000	$ 31,200	60%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 3,440,602**	**$ 3,440,602**	**$ 3,662,042**	**-6%**

Notable One Time Comments

New Position Comments	
Communications	Downgrade: -1.0 Coordinator of Communications, +1.0 Communications Manager

FY2017 Division Detail
General Fund

Academics

Total Existing Positions **129.17**
Total New Position Requests **(0.67)**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 10,608,881	$ 10,608,881	$ 10,118,420	5%
Benefits	$ -	$ 2,429,048	$ 2,429,048	$ 2,593,548	-6%
Other Salary	$ -	$ 5,075,270	$ 5,075,270	$ 3,544,983	43%
Professional and Technical Services	$ 300,000	$ 3,673,451	$ 3,973,451	$ 4,993,039	-20%
Other Purchased Services	$ -	$ 1,308,517	$ 1,308,517	$ 402,509	225%
Supplies and Materials	$ 366,745	$ 6,020,287	$ 6,387,032	$ 5,499,847	16%
Equipment and Related	$ 125,000	$ 4,557,509	$ 4,682,509	$ 4,074,328	15%
Field Trips and Travel	$ -	$ 1,461,575	$ 1,461,575	$ 2,008,641	-27%
Property Services	$ -	$ 587,900	$ 587,900	$ 712,711	-18%
Other	$ -	$ 525,083	$ 525,083	$ 532,574	-1%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 331,680	$ 331,680	$ 359,197	-8%
Textbooks	$ -	$ 4,625,000	$ 4,625,000	$ 25,110,040	-82%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 791,745**	**$ 41,204,200**	**$ 41,995,945**	**$ 59,949,836**	**-30%**

Notable One Time Comments	
Achievement Zone	For contracted services with UVA partnership and support for literacy professional development of AZ school staff.
Learning and Teaching	Montessori instructional materials for eight primary montessori classrooms in two schools. While this is a one-time request for the primary classrooms, the district will incur similar costs as the program grows to the intermediate ages of 6-9.
Textbooks	Replacement of cordless scanners for the textbook inventory system at all schools.
Special Education	To purchase equipment that supports the instructional needs of students with disabilities and the support personnel who provide special education services. To include but not limited to lift tables, furniture, equipment for training and professional learning, audiological equipment, and items needed for positioning of students with physical impairments. A one-time amount is also requested to purchase classroom equipment necessary to support students in new high school CBI programs
Psych Services	This one time amount is to pay for Ipads for interactive test administration by the school psychologists. Test administration and scoring platforms have changed in recent years and Fulton is gradually getting school psychological services personnel updated and compatible with these recent updates in psychological measurement tools. This cost reflects 30 Ipads (for 15 examiners: 1 for examinee, 1 for examiner). The cost covers an upgrade to the BASC 3 (Student Observation System and Student Intervention Reports.

New Position Comments	
Academics	Downgrade: - .67 Broad Resident, +1.0 Coordinator of Academics
Career Technology	+.58 Coordinator to CTAE (Fund 100-3019), +1.0 Program Manager to CTAE; -1.0 Professional Assistant and -.58 Program Manager to CTAE (.58 Program Manager out of Fund 100-3019)
Learning & Teaching	Moves: - 1.0 Director and -1.0 Professional Assistant to Humanities, + 1.0 Coordinator to Learning & Teaching
Humanities	Moves: +1.0 Director to Humanities and +1.0 Program Manager to Humanities from Learning & Teaching , +.50 Professional Assistant from Pre-K Remedial'
Pre-K Remedial Support	Moves: - .50 Professional Assistant and -1.0 Program Manager to Humanities
Virtual Learning	Reallocation of +1.0 Professional Assistant and +1.0 Program Manager from Virtual Schools '

FY2017 Division Detail
General Fund

Strategy and Innovation

Total Existing Positions **26.00**
Total New Position Requests **(1.00)**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 1,979,665	$ 1,979,665	$ 2,108,354	-6%
Benefits	$ -	$ 468,656	$ 468,656	$ 533,674	-12%
Other Salary	$ -	$ 6,000	$ 6,000	$ 6,208	-3%
Professional and Technical Services	$ 60,000	$ 1,310,722	$ 1,370,722	$ 1,358,852	1%
Other Purchased Services	$ -	$ 26,571	$ 26,571	$ 25,044	6%
Supplies and Materials	$ -	$ 40,494	$ 40,494	$ 48,904	-17%
Equipment and Related	$ -	$ 87,700	$ 87,700	$ 70,382	25%
Field Trips and Travel	$ -	$ 44,900	$ 44,900	$ 35,905	25%
Property Services	$ -	$ -	$ -	$ -	0%
Other	$ -	$ 348,850	$ 348,850	$ 117,760	196%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ -	0%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 60,000**	**$ 4,313,558**	**$ 4,373,558**	**$ 4,305,083**	**2%**

Notable One Time Comments	
Project Management	Consultant for development of new strategic plan.

New Position Comments	
Accountability	-1.0 Coordinator

FY2017 Division Detail
General Fund

Operations

Total Existing Positions **1,167.20**
Total New Position Requests **19.00**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 32,526,255	$ 32,526,255	$ 31,374,713	4%
Benefits	$ -	$ 12,595,059	$ 12,595,059	$ 19,280,349	-35%
Other Salary	$ -	$ 7,877,543	$ 7,877,543	$ 7,197,721	9%
Professional and Technical Services	$ -	$ 888,906	$ 888,906	$ 1,162,456	-24%
Other Purchased Services	$ -	$ 2,259,459	$ 2,259,459	$ 2,178,319	4%
Supplies and Materials	$ -	$ 736,790	$ 736,790	$ 1,410,892	-48%
Equipment and Related	$ 2,105,000	$ 3,528,051	$ 5,633,051	$ 6,883,328	-18%
Field Trips and Travel	$ -	$ 154,100	$ 154,100	$ 147,400	5%
Property Services	$ -	$ 15,174,797	$ 15,174,797	$ 18,701,713	-19%
Other	$ -	$ 51,380	$ 51,380	$ 57,220	-10%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 806,383	$ 806,383	$ 611,613	32%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ 21,341,201	$ 21,341,201	$ 23,191,381	-8%
Grand Total	**$ 2,105,000**	**$ 97,939,924**	**$ 100,044,924**	**$ 112,197,104**	**-11%**

Notable One Time Comments	
Portables	Maintenance to meet educational and environmental standards, ADA accessibility, and minimum safety requirements.
New Position Comments	
Capital Improvement	Moves: +.50 Director of Land Management and +2.0 Professional Assistant from Facilities Services
Facilties Services	Moves: - .50 Director, -2.0 Professional Assistant to Capital Improvement; -1.0 Custodian
Operational Planning	Upgrade: - 1.0 Planning Analyst,+ 1.0 Coordinator of Assessment
Student Assignment	Move: - 1.0 Professional Assistant to Risk Management
Risk Management	Move: + 1.0 Professional Assistant from Student Assignment
Transportation	+ 20.00 Bus Driver and Upgrade:-1.0 Professional Assistant, +1.0 Department Specialist
Building Manager	Reallocation of + 3.0 Custodian from Milton Center

FY2017 Division Detail
General Fund

Financial Services

Total Existing Positions **90.75**
Total New Position Requests **-**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 5,345,230	$ 5,345,230	$ 5,254,233	2%
Benefits	$ -	$ 1,174,298	$ 1,174,298	$ 1,342,703	-13%
Other Salary	$ -	$ 183,161	$ 183,161	$ 123,548	48%
Professional and Technical Services	$ -	$ 653,850	$ 653,850	$ 791,135	-17%
Other Purchased Services	$ -	$ 133,650	$ 133,650	$ 149,715	-11%
Supplies and Materials	$ -	$ 337,245	$ 337,245	$ 222,231	52%
Equipment and Related	$ -	$ 79,250	$ 79,250	$ 1,132,348	-93%
Field Trips and Travel	$ -	$ 63,850	$ 63,850	$ 69,243	-8%
Property Services	$ -	$ 246,625	$ 246,625	$ 252,070	-2%
Other	$ -	$ 117,195	$ 117,195	$ 117,149	0%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 95,500	$ 95,500	$ 111,588	-14%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 8,429,854**	**$ 8,429,854**	**$ 9,565,963**	**-12%**

Notable One Time Comments

New Position Comments	
Contracting/Purchasing	-1.0 Professional Assistant, + 1.0 Buyer'

FY2017 Division Detail
General Fund

Information Technology

Total Existing Positions **170.97**
Total New Position Requests **-**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 10,223,069	$ 10,223,069	$ 9,620,550	6%
Benefits	$ -	$ 2,369,597	$ 2,369,597	$ 2,952,958	-20%
Other Salary	$ -	$ 227,680	$ 227,680	$ 234,500	-3%
Professional and Technical Services	$ 350,000	$ 3,072,920	$ 3,422,920	$ 5,923,280	-42%
Other Purchased Services	$ -	$ 85,430	$ 85,430	$ 85,057	0%
Supplies and Materials	$ -	$ 46,600	$ 46,600	$ 66,845	-30%
Equipment and Related	$ -	$ 2,116,430	$ 2,116,430	$ 3,781,140	-44%
Field Trips and Travel	$ -	$ 182,450	$ 182,450	$ 140,588	30%
Property Services	$ -	$ 1,384,601	$ 1,384,601	$ 1,263,741	10%
Other	$ -	$ 156,194	$ 156,194	$ 216,581	-28%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 366,800	$ 366,800	$ 351,041	4%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ 856,325	$ 856,325	$ 965,209	-11%
Grand Total	**$ 350,000**	**$ 21,088,095**	**$ 21,438,095**	**$ 25,601,491**	**-16%**

Notable One Time Comments	
Infrastructure Mgt	To cover expenses related to conducting an assessment in preparation for replacing SAP.

New Position Comments	
Enterprise Applications	Move: -1.0 SharePoint Administrator to Information Technology Security'
Information Technology Security	Moves: +1.0 Director to Information Security from Infrastructure Management and +1.0 Security Analyst from Enterprise Applications.
Infrastructure Mgt	Moves: - 1.0 Director of School Tech Support,- 4.0 Coordinators, -96 School Tech Specialists to School Technology Support; -1.0 Director to Information Technology Security; +1.0 Coordinator to Infrastructure Management from IT Comp Equip Main'
IT- Comp Equip Main	-1.0 Coordinator to IT Comp Equip Main (Move to Infrastructure Management)'
School Technology Support	Move: +1.0 Director of School Technology Support, +4.0 Coordinators, and +96 School Tech Specialists from Infrastructure Management

FY2017 Division Detail
General Fund

Talent

Total Existing Positions	**54.50**
Total New Position Requests	**1.00**

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ 3,999,143	$ 3,999,143	$ 3,696,536	8%
Benefits	$ -	$ 890,194	$ 890,194	$ 977,593	-9%
Other Salary	$ -	$ 596,248	$ 596,248	$ 352,616	69%
Professional and Technical Services	$ -	$ 851,989	$ 851,989	$ 1,013,650	-16%
Other Purchased Services	$ -	$ 69,350	$ 69,350	$ 70,055	-1%
Supplies and Materials	$ -	$ 140,733	$ 140,733	$ 174,244	-19%
Equipment and Related	$ -	$ 27,000	$ 27,000	$ 27,811	-3%
Field Trips and Travel	$ -	$ 64,000	$ 64,000	$ 75,141	-15%
Property Services	$ -	$ 375,500	$ 375,500	$ 735,923	-49%
Other	$ -	$ 86,250	$ 86,250	$ 87,445	-1%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 60,000	$ 60,000	$ 42,611	41%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 7,160,407**	**$ 7,160,407**	**$ 7,253,625**	**-1%**

Notable One Time Comments	
New Position Comments	
Talent- Staffing	+ 1.0 Department Specialist'

FY2017 Division Detail
General Fund

Districtwide

Total Existing Positions -
Total New Position Requests -

Category	Total Onetime	Total Recurring	Total 2017 Request	Total FY2016	Change From FY2016
Salary	$ -	$ -	$ -	$ -	0%
Benefits	$ -	$ 23,363,000	$ 23,363,000	$ 23,843,707	-2%
Other Salary	$ -	$ 700,000	$ 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	$ 1,839,749	0%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ 2,727	-100%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 28,546,422**	**$ 28,546,422**	**$ 29,021,129**	**-2%**

Notable One Time Comments	
None	

New Position Comments	
None	

Other Comments	
All Districtwide Accounts	In FY2017, the employer Pension Fund contribution decreased by $2 million.

DEPARTMENT	Total New Position Requests	New Position Comments
Academics	**(0.67)**	Minus .67 Broad Resident
Accountability	**(1.00)**	Minus 1.0 Coordinator
Communications	**-**	Downgrade 1.0 Coordinator to 1.0 Communications Manager
Contracting/Purch.	**-**	Minus 1.0 Professional Assistant; Plus 1.0 Buyer
Facilities Services	**(1.00)**	Minus 1.0 Custodian
Learning And Teaching	**-**	Minus 1.0 Professional Assistant, Plus 1.0 Coordinator
Operational Planning	**-**	Plus 1.0 Coordinator of Assessment; Minus 1.0 Planning Analyst
Talent Staffing	**1.00**	Plus 1.0 Department Specialist
Transportation	**20.00**	Plus 20.00 Bus Drivers and Upgrade of 1.0 PAII to 1.0 Department Specialist
Grand Total	**18.33**	

FY2017
List of Onetime Expenditures

DEPARTMENT	Total Onetime	Onetime Comments
Achievement Zone	**$ 300,000**	For contracted services with UVA partnership and support for literacy professional development of AZ school staff.
Learning And Teaching	**$ 220,000**	Montessori instructional materials for eight primary montessori classrooms in two schools. While this is a one-time request for the primary classrooms, the district will incur similar costs as the program grows to the intermediate ages of 6-9.
Psych. Services	**$ 50,000**	This one time amount is to pay for IPads for interactive test administration by school psychologists. Test administration and scoring platforms have changed in recent years and Fulton is gradually getting school psychological services personnel updated and compatible with these recent updates in psychological measurement tools. This cost reflects 30 IPads for 15 examiners: 1 for examinee, 1 for examiner. The cost also covers an upgrade to the BASC 3, Student Observation System and Student Intervention Reports.
Special Education	**$ 75,000**	This one time amount is to pay for IPads for interactive test administration by school psychologists. Test administration and scoring platforms have changed in recent years and Fulton is gradually getting school psychological services personnel updated and compatible with these recent updates in psychological measurement tools. This cost reflects 30 IPads for 15 examiners: 1 for examinee, 1 for examiner. The cost also covers an upgrade to the BASC 3, Student Observation System and Student Intervention Reports.
Textbooks	**$ 146,745**	Replacement of cordless scanners for the textbook inventory system at all schools.
SAP Project Mgt	**$ 350,000**	To cover expenses related to conducting an assessment in preparation for replacing SAP.
Portables	**$ 2,105,000**	Items in this budget allow for: 1.) Funds to Remodel Roswell HS, Langston Hughes HS, Northview HS, and Westlake HS to implement the CBI program. 2.) Funds to cover the various Career Technology facility revisions and/or upgrades at: Elkins Pointe MS, Hopewell MS, Crabapple MS, Ridgeview MS, Holcomb Bridge MS, and Northwestern MS. Maintenance to meet educational and environmental standards, ADA accessibility and minimum safety requirements.
Project Management	**$ 60,000**	Consultant cost for development of new strategic plan.
Grand Total	**$ 3,306,745**	

Fulton County Schools

Where Students Come First

Staffing Allocations And Formulas





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 FY17 School Allotment Guidelines. The complete document is located on the Fulton County Schools' website.



Fulton County Schools
FY17 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
FY17 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
FY17 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
FY2017 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	460 Title III	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	0.50												0.50
	Sub-Total	**28.99**	-	-	-	-	-	-	-	-	-	-	-	**28.99**
1500	**ASSESSMENT & ACCOUNT**													
1500001000	ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	2.50												2.50
1500007000	DATA UTILIZATION	2.50												2.50
1500008000	CHARTER SCHOOLS	2.00												2.00
1500009000	SCHOOL FLEX GOVERNANCE	7.00												7.00
1500010000	STRATEGY AND INNOVATION	2.00												2.00
1500011000	GRANTS	2.00												2.00
1500013000	PROGRAM EVALUATION	3.00												3.00
1500070000	FCS FOUNDATION	2.00												2.00
	Sub-Total	**23.00**	-	-	-	-	-	-	-	-	-	-	-	**23.00**
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)	5.00												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)	9.00												9.00
2000009000	ACHIEVEMENT ZONE	5.00												5.00
2000010000	ACHIEVEMENT ZONE	3.00												3.00
	Sub-Total	**53.00**	-	-	-	-	-	-	-	-	-	-	-	**53.00**
2200	**LEARNING AND TEACHING**													
2200001000	LEARNING AND TEACHING (ELEM C&I)	5.00												5.00
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)	5.50												5.50
2200007000	STEM	3.00												3.00
2200014000	ADVANCE STUDIES	2.50												2.50
2200015000	CAREER PREP AND TECH ED (CAREER TECH)	5.58					0.42							6.00
2200016000	INSTRUCTIONAL TECH/MEDIA SERVICES	7.49												7.49
2200021000	TEACHING MUSEUMS	3.00												3.00
2200023000	VIRTUAL LEARNING	2.00												2.00
2200260000	TEACHING MUSEUMS-CUST	2.00												2.00
	Sub-Total	**43.57**	-	-	-	-	**0.42**	-	-	-	-	-	-	**43.99**
2300	**STUDENT SUPPORT 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							5.17					7.00
2300010000	TITLE/NCLB/COMPL.				37.59									37.59
2300012000	YOUTH IN TRANSITION	1.60												1.60
2300013000	EXTENDED LEARNING SUPPORT SER	2.00												2.00
2300014000	PRE-K REMEDIAL SUPPORT	2.00									4.00			6.00
	Sub-Total	**22.93**	-	-	**37.59**	-	-	-	**5.17**	-	**4.00**	-	-	**69.69**
2400	**SPECIAL EDUCATION**													
2400001000	SPECIAL EDUCATION	11.00				9.00								20.00
2400002000	PSYCH. SERVICES	1.00												1.00
	Sub-Total	**12.00**	-	-	-	**9.00**	-	-	-	-	-	-	-	**21.00**
3200	**FINANCIAL SERVICES**													
3200001000	FINANCIAL SERVICES	5.00												5.00
3200003000	BUDGET SERVICES	6.50												6.50
3200004000	ACCOUNTING SERVICES	12.00												12.00
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	25.00												25.00
3200012000	PRINTING SERVICES	6.00												6.00
	Sub-Total	**90.75**	-	-	-	-	-	-	-	-	-	-	-	**90.75**
3500	**INFORMATION TECH.**													
3500001000	INFORMATION TECH	2.97								0.33				3.30
3500002000	DATA WAREHOUSE	4.00												4.00
3500004000	IT-COMP EQUIP MAINT	6.00												6.00
3500005000	STUDENT INFO SYSTEMS	17.00												17.00
3500006000	RECORD MGT-ARCHIVING	5.00				1.00								6.00
3500010000	INFRASTRUCTURE MGT	23.00												23.00
3500011000	SAP PROJECT MGT	8.00												8.00
3500014000	SCHOOL TECHNOLOGY SUPPORT	101.00												101.00
3500015000	INFORMATION TECHNOLOGY SECURITY	2.00												2.00
3500699000	IT-TELE EQUIP MAINT	2.00												2.00
	Sub-Total	**170.97**	-	-	-	**1.00**	-	-	-	**0.33**	-	-	-	**172.30**
3600	**HEALTH/SAFETY/RISK**													

Fulton County Public Schools
FY2017 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	460 Title III	555 Broad Residency	560 Pre-K (Lottery)	600 Food Service	700 Pension Gold	Total Staffing
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												3.70
3700003000	FACILITIES SERVICES	2.00												2.00
3700004000	CUSTODIAL SERVICES	22.00												22.00
3700005000	BUILDING PROGRAM		24.25											24.25
3700006000	TRANSPORTATION	962.00												962.00
3700010000	MAINTENANCE	138.00												138.00
3700011000	PORTABLES	2.00												2.00
3700012000	BUILDING MANAGER	9.00												9.00
3700015000	OPERATIONAL PLANNING	4.00												4.00
3700016000	PLACEMENT OFFICE	1.00												1.00
3700018000	CAPITAL IMPROVEMENTS	3.50												3.50
3700266000	TRANS - CUST SUPPORT	3.00												3.00
3700699000	SUPPORT-UTILITIES	4.00												4.00
	Sub-Total	**1,154.20**	**24.25**	-	-	-	-	-	-	-	-	-	-	**1,178.45**
3800	**SCHOOL NUTRITION**													
3800310000	SNP-CENTRAL SUPPORT											26.00		26.00
3800314000	SNP F&R DISTRICTWIDE											32.50		32.50
	Sub-Total	-	-	-	-	-	-	-	-	-	-	**58.50**	-	**58.50**
3900	**PG-FINANCIAL SERVICE**													
3900999000	PENSION GOLD												6.00	6.00
	Sub-Total	-	-	-	-	-	-	-	-	-	-	-	**6.00**	**6.00**
4000	**TALENT**													
4000001000	TALENT (HUMAN RESOURCES)	15.00												15.00
4000002000	TALENT STAFFING (PERSONNEL SERVICES)	26.00												26.00
4000003000	TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	5.00												5.00
4000006000	LEARNING AND DEV	9.50						12.00						21.50
	Sub-Total	**55.50**	-	-	-	-	-	**12.00**	-	-	-	-	-	**67.50**
	Elementary Schools													
5001	ABBOTTS HILL ES	67.19				1.00						2.94		71.13
5002	ALPHARETTA ES	68.25				11.00					2.00	1.69		82.94
5003	BARNWELL ES	73.05				1.00					2.00	2.31		78.36
5004	BETHUNE ES	68.20		4.00		3.00					4.00	5.50		84.70
5005	BROOKVIEW ES	52.60		3.00							4.00	3.25		62.85
5006	CAMPBELL ES	88.30		5.00		6.00					2.00	4.06		105.36
5007	COGBURN WOODS ES	77.80				3.00						3.75		84.55
5008	COLLEGE PARK ES	77.55		4.00		1.00					4.00	4.38		90.93
5009	CONLEY HILLS ES	68.45		3.00		4.00					4.00	2.81		82.26
5010	CRABAPPLE CROSSING ES	66.60										1.69		68.29
5011	CREEK VIEW ES	78.90										3.81		82.71
5012	DOLVIN ES	75.70										3.06		78.76
5013	DUNWOODY SPRINGS ES	67.65		3.00		4.00					4.00	3.88		82.53
5014	JACKSON, ESTHER ES	76.00		2.00		9.00					4.00	3.06		94.06
5015	WEST, EVOLINE C. ES	75.70		3.50		1.00					4.00	4.00		88.20
5016	FINDLEY OAKS ES	64.15				1.00					4.00	3.56		72.71
5017	GULLATT ES	55.60		3.00							4.00	3.81		66.41
5018	HAPEVILLE ES	74.20		3.50							6.00	5.13		88.83
5019	HEARDS FERRY ES	69.70				2.00					4.00	2.69		78.39
5020	HEMBREE SPRINGS ES	76.30		2.50		1.00					4.00	2.09		85.89
5021	HERITAGE ES	70.85		4.50		9.00					4.00	3.88		92.23
5022	HIGH POINT ES	76.70		2.50		3.00					6.00	5.13		93.33
5023	HILLSIDE ES	66.55				4.00					4.00	3.19		77.74
5024	HOLMES, HAMILTON ES	75.05		2.00		7.00					4.00	5.81		93.86
5025	LAKE WINDWARD ES	80.00				12.00						3.06		95.06
5026	LIBERTY POINT ES	74.90		4.00		4.00					4.00	4.81		91.71
5027	NOLAN, LOVE T. ES	73.00		4.00		1.00					4.00	4.69		86.69
5028	MANNING OAKS ES	82.10									2.00	2.69		86.79
5029	MEDLOCK BRIDGE ES	72.15				1.00					4.00	3.19		80.34
5030	MIMOSA ES	96.10		5.00		3.00					2.00	5.00		111.10
5031	ASA HILLIARD ES	80.85		4.49		7.00					4.00	3.63		99.97
5032	MOUNTAIN PARK ES	79.80				4.00						1.69		85.49
5033	NEW PROSPECT ES	63.50				3.00						2.94		69.44
5034	NORTHWOOD ES	76.04				1.00						3.66		80.70
5036	OCEE ES	73.30				2.00						2.25		77.55
5037	PALMETTO ES	61.90		2.80		3.00					4.00	3.94		75.64
5038	PARKLANE ES	60.80		2.70		1.00					4.00	3.50		72.00
5039	RANDOLPH ES	62.40		2.00							4.00	3.66		72.06
5040	RENAISSANCE ES	65.20		2.00		2.00					4.00	2.94		76.14
5041	RIVER EVES ES	65.80		2.00		1.00						3.50		72.30
5042	ROSWELL NORTH ES	84.90				2.00					2.00	2.81		91.71
5043	LEWIS, S.L. ES	59.85		3.00		8.00					4.00	4.25		79.10
5044	LEE, SEABORN ES	49.10		2.00							4.00	1.69		56.79
5045	SHAKERAG ES	63.30				1.00					4.00	3.50		71.80
5046	SPALDING DRIVE CH. ES	45.15				2.00					4.00	1.56		52.71
5047	STATE BRIDGE ES	67.40									4.00	3.25		74.65
5048	STONEWALL TELL ES	71.60		2.40							2.00	5.31		81.31
5049	SUMMIT HILL ES	63.60				3.00						2.50		69.10
5050	SWEET APPLE ES	78.30									2.00	1.69		81.99
5052	WILSON CREEK ES	72.55										4.31		76.86
5053	WOODLAND CHARTER ES	95.00		2.40		4.00					4.00	3.88		109.28

Fulton County Public Schools
FY2017 Budget
Staffing Summary
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5054	OAKLEY ES	70.10		4.00		3.00					2.00	4.56		83.66
5055	LAKE FOREST ES	104.75		5.00		3.00					6.00	3.75		122.50
5056	ISON SPRINGS ES	82.00		2.90		1.00					4.00	3.06		92.96
5057	BIRMINGHAM FALLS ES	74.40				2.00						2.13		78.53
5059	FELDWOOD ES	76.85		5.00		5.00					2.00	5.00		93.85
5061	CLIFTONDALE ES	75.10		3.00		1.00					2.00	3.44		84.54
5066	WOLF CREEK ES	66.60		2.00	1.00	5.00					2.00	4.56		81.16
5067	VICKERY MILL ES	70.95		2.00	1.00	4.00					4.00	3.88		85.83
5999	ES HOLDING	27.19												27.19
	Sub-Total	**4,277.57**	**-**	**108.19**	**2.00**	**160.00**	**-**	**-**	**-**	**-**	**162.00**	**205.72**	**-**	**4,915.48**
	Middle Schools													
6001	AUTREY MILL MS	126.20										3.19		129.39
6002	BEAR CREEK MS	104.00		5.00		3.00						4.06		116.06
6003	CAMP CREEK MS	67.60		4.00		7.00						4.25		82.85
6004	CRABAPPLE MS	88.30				1.00						2.56		91.86
6005	ELKINS POINTE MS	118.80		2.80		9.00						2.31		132.91
6006	HAYNES BRIDGE MS	87.60				8.00						3.41		99.01
6007	HOLCOMB BRIDGE MS	89.50		3.00		8.00						2.00		102.50
6008	HOPEWELL MS	132.60				3.00						4.88		140.48
6009	MCNAIR MS	85.70		5.00		5.00						5.19		100.89
6010	NORTHWESTERN MS	125.99										4.19		130.18
6011	WEST, PAUL D. MS	94.90		4.50		5.00						4.88		109.28
6012	RIDGEVIEW MS	111.80		4.00								2.25		118.05
6013	RIVER TRAIL MS	104.40										5.88		110.28
6014	SANDTOWN MS	89.00		2.00		4.00						4.69		99.69
6015	SANDY SPRINGS MS	90.40		2.50		1.00						5.75		99.65
6016	TAYLOR ROAD MS	119.20				1.00						4.88		125.08
6017	WEBB BRIDGE MS	115.50				3.00						4.63		123.13
6018	WOODLAND MS	100.90		6.50		2.00						6.69		116.09
6019	RENAISSANCE MS	97.30		5.50		1.00						4.94		108.74
6999	MS HOLDING	8.60												8.60
	Sub-Total	**1,958.29**	**-**	**44.80**	**-**	**61.00**	**-**	**-**	**-**	**-**	**-**	**80.59**	**-**	**2,144.68**
	High Schools													
7001	ALPHARETTA HS	166.90				6.00						6.44		179.34
7002	BANNEKER HS	163.45		9.00		14.00						7.81		194.26
7003	CENTENNIAL HS	179.40				17.00						6.31		202.71
7004	CHATTAHOOCHEE HS	161.20				1.00						6.25		168.45
7005	CREEKSIDE HS	149.15		9.00		10.00						5.94		174.09
7006	MILTON HS	176.50				4.00						5.88		186.38
7007	NORTH SPRINGS HS	142.10										3.75		145.85
7008	NORTHVIEW HS	142.90										6.63		149.53
7009	RIVERWOOD HS	132.30				3.00						4.81		140.11
7010	ROSWELL HS	176.65				4.00						6.94		187.59
7011	TRI-CITIES HS	157.10		10.00		11.00						6.31		184.41
7012	WESTLAKE HS	157.80				1.00						8.53		167.33
7013	JOHNS CREEK HS	153.55				6.00						8.81		168.36
7015	LANGSTON HUGHES HS	168.10		10.00		7.00						5.13		190.23
7019	FLAT SHOALS CENTER	400.64				33.54								434.18
7020	CAMBRIDGE HS	154.20				4.00						6.13		164.33
7999	HS HOLDING	11.05												11.05
	Sub-Total	**2,792.99**	**-**	**38.00**	**-**	**121.54**	**-**	**-**	**-**	**-**	**-**	**95.66**	**-**	**3,048.19**
	Alternative/ Learning Centers													
7022	COLLEGE AND CAREER CAMPUS	6.00												6.00
7800	INDEPENDENCE HS	46.65		0.50		1.00						1.81		49.96
7801	MCCLARIN HS	43.80		1.00								1.69		46.49
7862	VIRTUAL SCHOOL	25.25												25.25
	Sub-Total	**121.70**	**-**	**1.50**	**-**	**1.00**	**-**	**-**	**-**	**-**	**-**	**3.50**	**-**	**127.70**
	GRAND TOTAL	**10,839.46**	**24.25**	**192.49**	**39.59**	**353.54**	**0.42**	**12.00**	**5.17**	**0.33**	**166.00**	**443.97**	**6.00**	**12,083.22**

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
ADMIN. SERVICES						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	7.40	6.40	6.40	6.49	6.49	0.00
COMMUNICATIONS	5.00	5.67	6.00	7.00	7.00	0.00
INTERNAL AUDIT	8.00	8.00	8.00	8.00	8.00	0.00
BRDCST & VIDEO TECH	2.00	2.00	0.50	0.50	0.50	0.00
Sub-Total	**29.40**	**29.07**	**27.90**	**28.99**	**28.99**	**0.00**
ASSESSMENT & ACCOUNT						
ACCOUNTABILITY (ASSESSMENT & ACCOUN	5.00	4.50	4.00	4.50	2.50	-2.00
DATA UTILIZATION	2.00	2.00	2.50	2.50	2.50	0.00
CHARTER SCHOOLS	2.00	2.00	3.00	2.00	2.00	0.00
SCHOOL FLEX GOVERNANCE	7.00	7.00	7.00	7.00	7.00	0.00
STRATEGY AND INNOVATION	3.00	3.34	4.50	2.00	2.00	0.00
GRANTS	1.50	1.50	2.00	2.00	2.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	2.00	2.00	0.00	0.00	0.00
PROGRAM EVALUATION	0.00	0.00	0.00	2.50	3.00	0.50
FCS FOUNDATION	1.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**21.50**	**24.34**	**27.00**	**24.50**	**23.00**	**-1.50**
LEADERSHIP						
PROJECT MGT (CONT. IMPROVEMENT)	2.50	2.00	2.00	2.00	2.00	0.00
Sub-Total	**2.50**	**2.00**	**2.00**	**2.00**	**2.00**	**0.00**
ASSOC. SUPT. FOR C&I						
ACADEMICS (CURR. & INSTRUCTION)	4.49	4.00	5.00	5.00	5.00	0.00
SOUTH LEARNING COMMUNITY	8.00	8.00	8.00	8.00	8.00	0.00
CENTRAL LEARNING COMMUNITY	8.00	8.00	8.00	8.00	8.00	0.00
NORTHEAST LEARNING COMMUNITY	7.50	7.50	7.50	7.50	7.50	0.00
NORTHWEST LEARNING COMMUNITY	7.50	7.50	7.50	7.50	7.50	0.00
ASSESSMENT (CURR. & INSTRUCTION)	2.00	5.00	6.00	9.00	9.00	0.00
SYSTEM-WIDE TESTING	3.00	0.00	0.00	0.00	0.00	0.00
ACHIEVEMENT ZONE	0.00	0.00	5.00	5.00	5.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	0.00	2.00	3.00	1.00
Sub-Total	**40.49**	**40.00**	**47.00**	**52.00**	**53.00**	**1.00**
LEARNING AND TEACHING						
LEARNING AND TEACHING (ELEM C&I)	8.00	8.00	5.00	5.00	5.00	0.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.00	1.00	2.00	1.50	1.50	0.00
FINE ARTS (MUSIC)	1.00	1.60	3.00	3.00	3.00	0.00
HUMANITIES (SOCIAL STUDIES)	2.00	2.00	3.00	4.00	5.50	1.50
STEM	2.00	2.00	3.00	3.00	3.00	0.00
ADVANCE STUDIES	1.00	1.00	2.00	2.50	2.50	0.00
CAREER PREP AND TECH ED (CAREER TECH)	7.40	3.00	5.40	5.40	6.00	0.60
INSTRUCTIONAL TECH/MEDIA SERVICES	4.00	6.49	6.49	7.49	7.49	0.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL LEARNING	0.00	0.00	0.00	0.00	2.00	2.00
TEACHING MUSEUMS-CUST	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**34.40**	**33.09**	**37.89**	**39.89**	**43.99**	**4.10**
STUDENT SUPPORT SERV.						
INSTR. SUPPORT SRVCS	2.00	2.00	2.00	2.00	2.00	0.00
STUDENT DISCIPLINE	3.00	3.00	3.00	3.00	3.00	0.00
SOCIAL WORK	4.00	4.00	4.00	4.00	4.00	0.00

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
GUIDANCE/COUNSELING	3.00	5.00	5.00	5.00	5.00	0.00
SST/504	1.00	1.00	1.00	1.00	1.00	0.00
GED	0.50	0.50	0.50	0.50	0.50	0.00
ESOL	2.00	2.00	6.00	6.00	7.00	1.00
TITLE/NCLB/COMPL.	23.60	0.00	23.50	22.60	37.59	14.99
CHARTER DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00
YOUTH IN TRANSITION	1.50	1.50	1.50	1.60	1.60	0.00
EXTENDED LEARNING SUPPORT SER	2.00	2.00	2.00	2.00	2.00	0.00
PRE-K REMEDIAL SUPPORT	6.00	2.00	7.00	7.50	6.00	-1.50
RTI	0.00	1.00	1.00	1.00	0.00	-1.00
Sub-Total	**48.60**	**24.00**	**56.50**	**56.20**	**69.69**	**14.49**
SPECIAL EDUCATION						
SPECIAL EDUCATION	28.00	13.00	23.00	20.00	20.00	0.00
PSYCH. SERVICES	2.00	1.00	1.00	1.00	1.00	0.00
CUS SUPPORT-JO WELLS	2.00	2.00	3.00	0.00	0.00	0.00
Sub-Total	**32.00**	**16.00**	**27.00**	**21.00**	**21.00**	**0.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	3.00	4.00	4.00	5.00	5.00	0.00
BUDGET SERVICES	7.50	6.50	6.50	6.50	6.50	0.00
ACCOUNTING SERVICES	13.00	12.00	13.00	12.00	12.00	0.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
PROPERTY CONTROL	5.50	4.50	4.50	4.50	4.50	0.00
CONTRACTING/PURCH.	10.00	10.75	10.75	9.75	9.75	0.00
LOCAL SCHL ACCOUNTIN	5.00	6.00	6.00	6.00	6.00	0.00
WAREHOUSE OPERATIONS	24.00	24.00	24.00	25.00	25.00	0.00
PRINTING SERVICES	5.00	5.00	5.00	6.00	6.00	0.00
CUSTODIAL SUPPORT- CENTRAL OFFICE	5.00	5.00	5.00	0.00	0.00	0.00
Sub-Total	**94.00**	**93.75**	**94.75**	**90.75**	**90.75**	**0.00**
INFORMATION TECH.						
INFORMATION TECH	5.00	2.00	2.00	3.30	3.30	0.00
DATA WAREHOUSE	3.00	3.00	4.00	4.00	4.00	0.00
IT-COMP EQUIP MAINT	7.00	7.00	7.00	7.00	6.00	-1.00
STUDENT INFO SYSTEMS	17.00	17.00	17.00	17.00	17.00	0.00
RECORD MGT-ARCHIVING	4.00	4.00	4.00	5.00	6.00	1.00
INFRASTRUCTURE MGT	16.00	18.00	19.00	127.00	23.00	-104.00
SAP PROJECT MGT	9.00	9.00	9.00	9.00	8.00	-1.00
SCHOOL TECHNOLOGY SUPPORT	9.00	9.00	0.00	0.00	101.00	101.00
INFORMATION TECHNOLOGY SECURITY	0.00	0.00	0.00	0.00	2.00	2.00
IT-TELE EQUIP MAINT	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**63.00**	**62.00**	**64.00**	**174.30**	**172.30**	**-2.00**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	3.00	3.00	3.00	0.00
CAMPUS POLICE	9.00	9.00	20.00	23.00	23.00	0.00
RISK MANAGEMENT	3.00	3.00	3.00	14.00	3.00	-11.00
HEALTH SERVICES	2.00	2.00	2.00	3.00	3.00	0.00
Sub-Total	**17.00**	**28.00**	**28.00**	**43.00**	**32.00**	**-11.00**
OPERATIONS						
OPERATIONS	2.00	2.67	3.00	4.03	3.70	-0.33
FACILITIES SERVICES	3.50	4.50	7.00	7.00	2.00	-5.00
CUSTODIAL SERVICES	21.00	21.00	21.00	22.00	22.00	0.00

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
BUILDING PROGRAM	10.50	0.75	23.50	29.45	24.25	-5.20
TRANSPORTATION	930.00	942.00	945.00	942.00	962.00	20.00
MAINTENANCE	137.00	137.00	138.00	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	8.00	9.00	1.00
OPERATIONAL PLANNING	4.00	4.00	4.00	4.00	4.00	0.00
PLACEMENT OFFICE	2.00	2.00	2.00	2.00	1.00	-1.00
CAPITAL IMPROVEMENTS	2.00	2.00	0.00	0.00	3.50	3.50
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	**1,119.00**	**1,122.92**	**1,152.50**	**1,165.48**	**1,178.45**	**12.97**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	25.00	0.00	24.00	24.00	26.00	2.00
SNP F&R DISTRICTWIDE	47.00	0.00	41.00	33.18	32.50	-0.68
Sub-Total	**72.00**	**0.00**	**65.00**	**57.18**	**58.50**	**1.32**
PG-FINANCIAL SERVICE						
PENSION GOLD	7.00	0.00	6.00	6.00	6.00	0.00
Sub-Total	**7.00**	**0.00**	**6.00**	**6.00**	**6.00**	**0.00**
TALENT						
TALENT (HUMAN RESOURCES)	13.00	13.50	14.50	15.50	15.00	-0.50
TALENT STAFFING (PERSONNEL SERVICES)	23.75	23.75	24.00	25.00	26.00	1.00
TALENT MGT AND ORG DEV (SCH CERT PERS	7.00	6.67	6.00	5.00	5.00	0.00
LEARNING AND DEV	20.00	11.00	22.49	21.50	21.50	0.00
CUST SUPPORT- PL BLDG	2.00	2.00	2.00	0.00	0.00	0.00
Sub-Total	**65.75**	**56.92**	**68.99**	**67.00**	**67.50**	**0.50**
Elementary Schools						
ABBOTTS HILL ES	80.03	74.19	77.30	72.83	71.13	-1.70
ALPHARETTA ES	101.43	81.25	97.35	91.95	82.94	-9.01
BARNWELL ES	91.02	75.10	89.40	80.10	78.36	-1.74
BETHUNE ES	84.60	67.70	78.80	87.00	84.70	-2.30
BROOKVIEW ES	62.05	52.60	67.10	65.94	68.85	2.91
CAMPBELL ES	110.44	94.15	116.15	108.76	105.36	-3.40
COGBURN WOODS ES	99.25	84.40	94.40	89.85	84.55	-5.30
COLLEGE PARK ES	0.00	0.00	0.00	82.96	90.93	7.96
CONLEY HILLS ES	75.75	58.70	78.20	89.29	82.26	-7.03
CRABAPPLE CROSSING ES	77.25	72.49	77.70	73.64	68.29	-5.35
CREEK VIEW ES	98.05	90.79	93.39	91.45	82.71	-8.74
DOLVIN ES	89.70	83.60	87.30	84.00	78.76	-5.24
DUNWOODY SPRINGS ES	98.00	76.00	98.95	85.68	82.53	-3.15
JACKSON, ESTHER ES	92.80	76.10	91.55	83.99	94.06	10.08
WEST, EVOLINE C. ES	90.05	75.90	93.40	89.89	88.20	-1.69
FINDLEY OAKS ES	78.66	70.80	84.20	73.56	72.71	-0.85
GULLATT ES	62.30	52.30	62.40	62.14	66.41	4.28
HAPEVILLE ES	94.75	79.10	93.60	89.44	88.83	-0.61
HEARDS FERRY ES	75.20	67.20	79.70	80.68	78.39	-2.29
HEMBREE SPRINGS ES	102.45	89.76	106.08	104.36	85.89	-18.46
HERITAGE ES	97.07	80.70	104.00	96.76	92.23	-4.54
HIGH POINT ES	107.05	88.70	108.65	101.31	93.33	-7.99
HILLSIDE ES	102.75	87.30	101.00	94.01	77.74	-16.28
HOLMES, HAMILTON ES	116.94	93.39	117.79	95.49	93.86	-1.63

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

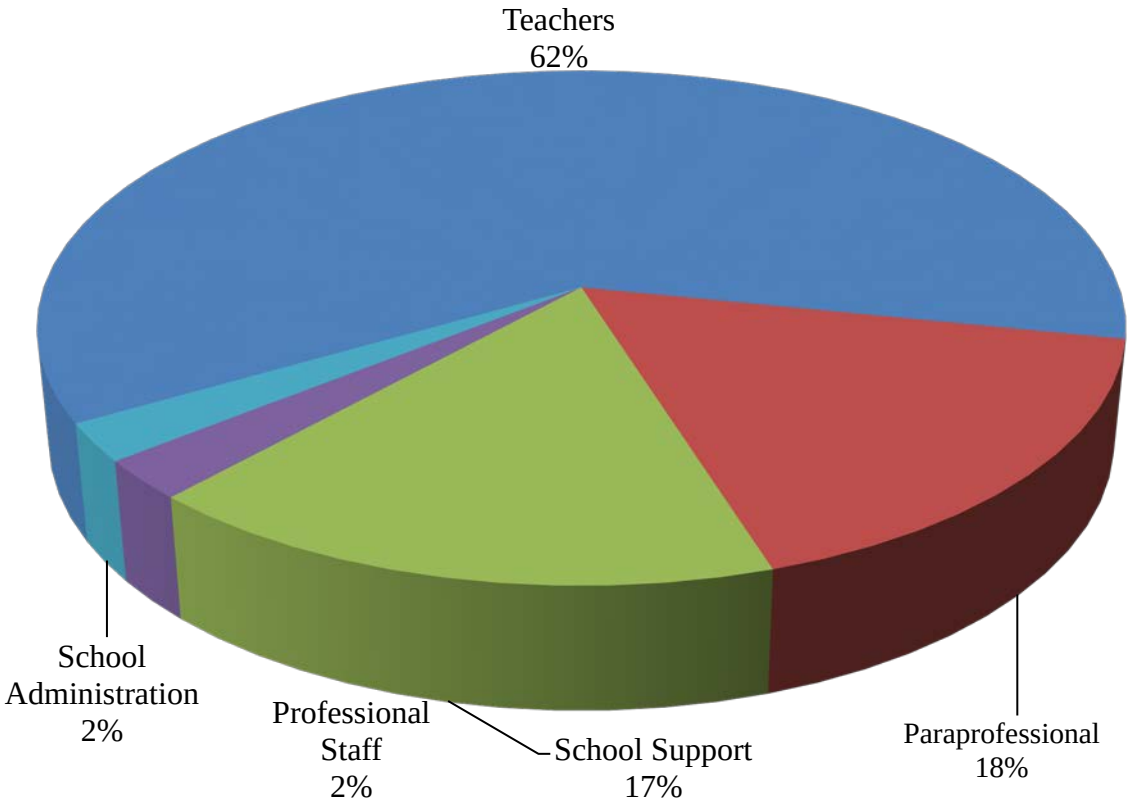
Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
LAKE WINDWARD ES	115.45	88.75	108.35	88.86	95.06	6.20
LIBERTY POINT ES	86.89	76.09	97.70	95.10	91.71	-3.39
NOLAN, LOVE T. ES	97.72	72.40	95.10	82.76	86.69	3.92
MANNING OAKS ES	90.88	80.30	88.80	89.94	86.79	-3.15
MEDLOCK BRIDGE ES	81.55	72.20	82.30	78.39	80.34	1.95
MIMOSA ES	149.15	130.35	150.20	138.15	111.10	-27.05
ASA HILLIARD ES	89.29	69.44	92.94	93.97	99.97	6.00
MOUNTAIN PARK ES	92.20	86.80	93.40	87.26	85.49	-1.78
NEW PROSPECT ES	90.10	67.95	79.95	64.84	69.44	4.60
NORTHWOOD ES	83.60	77.70	84.20	79.63	80.70	1.07
OAK KNOLL ES	67.79	52.79	67.68	0.00	0.00	0.00
OCEE ES	88.00	75.50	89.90	81.94	77.55	-4.39
PALMETTO ES	81.33	67.85	76.95	73.68	75.64	1.96
PARKLANE ES	72.95	56.20	70.10	73.20	72.00	-1.20
RANDOLPH ES	73.80	62.70	72.70	69.68	72.06	2.38
RENAISSANCE ES	89.63	77.65	91.15	82.69	76.14	-6.55
RIVER EVES ES	103.00	86.90	106.00	95.90	72.30	-23.60
ROSWELL NORTH ES	123.66	100.39	108.50	99.29	91.71	-7.57
LEWIS, S.L. ES	79.12	58.25	79.30	77.85	79.10	1.25
LEE, SEABORN ES	65.85	55.70	64.90	60.73	56.79	-3.94
SHAKERAG ES	81.71	71.80	84.70	77.00	71.80	-5.20
SPALDING DRIVE CH. ES	66.05	53.10	57.40	60.89	52.71	-8.17
STATE BRIDGE ES	85.55	72.10	81.70	75.35	74.65	-0.70
STONEWALL TELL ES	93.00	92.50	105.89	102.74	81.31	-21.43
SUMMIT HILL ES	82.90	64.70	72.90	68.77	69.10	0.33
SWEET APPLE ES	98.40	77.00	84.30	79.51	81.99	2.47
TUBMAN, HARRIET ES	74.08	60.10	72.20	0.00	0.00	0.00
WILSON CREEK ES	90.60	78.00	81.50	73.03	76.86	3.84
WOODLAND CHARTER ES	122.55	100.20	119.50	109.51	109.28	-0.24
OAKLEY ES	84.95	74.00	93.29	88.66	83.66	-5.00
LAKE FOREST ES	124.95	102.80	130.00	122.41	122.50	0.09
ISON SPRINGS ES	95.40	81.05	98.75	94.71	92.96	-1.75
BIRMINGHAM FALLS ES	76.64	74.35	82.15	78.05	78.53	0.47
FELDWOOD ES	94.40	81.60	101.00	99.49	93.85	-5.64
CLIFTONDALE ES	86.30	75.50	92.55	97.71	84.54	-13.18
WOLF CREEK ES	86.30	75.50	0.00	0.00	81.16	81.16
VICKERY MILL ES	0.00	0.00	0.00	0.00	85.83	85.83
ES HOLDING	3.40	5.30	28.72	21.09	27.19	6.10
Sub-Total	**5,270.43**	**4,452.23**	**5,285.08**	**4,937.82**	**4,921.48**	**-16.34**
Middle Schools						
AUTREY MILL MS	130.89	122.10	136.80	130.24	129.39	-0.85
BEAR CREEK MS	114.99	94.20	107.00	111.58	116.06	4.49
CAMP CREEK MS	103.75	81.45	101.05	88.90	82.85	-6.05
CRABAPPLE MS	100.30	88.70	98.20	91.00	91.86	0.86
ELKINS POINTE MS	124.53	114.55	137.85	138.20	132.91	-5.29
HAYNES BRIDGE MS	100.45	89.00	106.00	108.13	99.01	-9.13
HOLCOMB BRIDGE MS	108.90	91.70	114.20	109.01	102.50	-6.51
HOPEWELL MS	136.35	120.70	135.20	138.31	140.48	2.16
MCNAIR MS	105.50	88.10	106.70	96.99	100.89	3.90
NORTHWESTERN MS	129.66	118.50	127.20	117.54	130.18	12.64

Fulton County Public Schools
FY2017 Budget
Five Year Staffing Summary - All Funds

Organization	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Proposed	FY17 change From FY16
WEST, PAUL D. MS	108.20	88.60	101.80	104.70	109.28	4.58
RIDGEVIEW MS	114.65	109.40	127.30	126.09	118.05	-8.04
RIVER TRAIL MS	151.70	134.20	139.00	111.84	110.28	-1.56
SANDTOWN MS	129.87	107.25	126.90	104.69	99.69	-5.00
SANDY SPRINGS MS	114.25	95.45	108.00	101.40	99.65	-1.75
TAYLOR ROAD MS	111.24	98.70	109.50	127.30	125.08	-2.22
WEBB BRIDGE MS	133.25	120.70	129.60	114.80	123.13	8.33
WOODLAND MS	125.15	105.50	122.65	114.09	116.09	2.00
RENAISSANCE MS	124.85	107.30	131.30	115.68	108.74	-6.94
MS HOLDING	6.00	5.80	8.70	7.60	8.60	1.00
Sub-Total	**2,274.48**	**1,981.90**	**2,274.95**	**2,158.07**	**2,144.68**	**-13.39**
High Schools						
ALPHARETTA HS	223.90	188.30	204.00	178.55	179.34	0.79
BANNEKER HS	186.14	157.50	204.10	197.50	194.26	-3.24
CENTENNIAL HS	207.90	181.40	210.40	206.91	202.71	-4.20
CHATTAHOOCHEE HS	163.22	150.60	162.50	168.49	168.45	-0.04
CREEKSIDE HS	150.47	128.80	153.35	169.08	174.09	5.01
MILTON HS	184.19	159.80	167.30	170.24	186.38	16.14
NORTH SPRINGS HS	151.60	140.90	153.50	147.74	145.85	-1.89
NORTHVIEW HS	153.20	141.70	160.60	156.81	149.53	-7.29
RIVERWOOD HS	155.72	137.13	145.59	138.59	140.11	1.53
ROSWELL HS	215.80	191.15	199.15	185.20	187.59	2.39
TRI-CITIES HS	189.64	153.85	184.05	192.50	184.41	-8.09
WESTLAKE HS	169.30	153.10	168.20	162.02	167.33	5.31
JOHNS CREEK HS	171.05	159.50	172.30	162.99	168.36	5.38
LANGSTON HUGHES HS	156.40	147.00	181.70	196.54	190.23	-6.31
NORTH METRO	0.40	0.20	0.20	0.00	0.00	0.00
SOUTH METRO	0.20	0.30	0.30	0.00	0.00	0.00
OLD MILTON	1.20	0.20	2.20	0.00	0.00	0.00
FLAT SHOALS CENTER	182.89	136.22	231.97	418.78	434.18	15.40
CAMBRIDGE HS	117.63	123.50	151.80	165.50	164.33	-1.18
COLLEGE AND CAREER CAMPUS	0.00	0.00	0.00	0.00	6.00	6.00
HS HOLDING	24.00	8.11	20.76	22.25	11.05	-11.20
Sub-Total	**2,804.85**	**2,459.26**	**2,873.97**	**3,039.67**	**3,054.19**	**14.51**
Alternative/ Learning Centers						
INDEPENDENCE HS	53.55	47.40	52.30	50.39	49.96	-0.42
MCCLARIN HS	51.57	42.90	56.00	51.51	46.49	-5.03
N.CRSSRDS/2ND CHANCE	31.40	0.00	0.00	0.00	0.00	0.00
S.CRSSRDS/2ND CHANCE	40.69	0.00	0.00	0.00	0.00	0.00
OLD WESTLAKE	2.20	2.20	1.20	2.00	0.00	-2.00
VIRTUAL SCHOOL	0.00	0.00	6.00	15.00	25.25	10.25
Sub-Total	**179.41**	**92.50**	**115.50**	**118.90**	**121.70**	**2.80**
GRAND TOTAL	**12,175.81**	**10,517.98**	**12,254.03**	**12,082.75**	**12,089.22**	**7.47**

Fulton County Public Schools
FY2017 Budget
Elementary School Staff - All Funds

The 2017 elementary school analysis shows a .33% projected overall decrease in personnel (16.34 equivalent positions). School Support represents the majority of the decrease with 27.37 caused by a decrease in School Nutrition positions in comparison to the 2016 fiscal year.

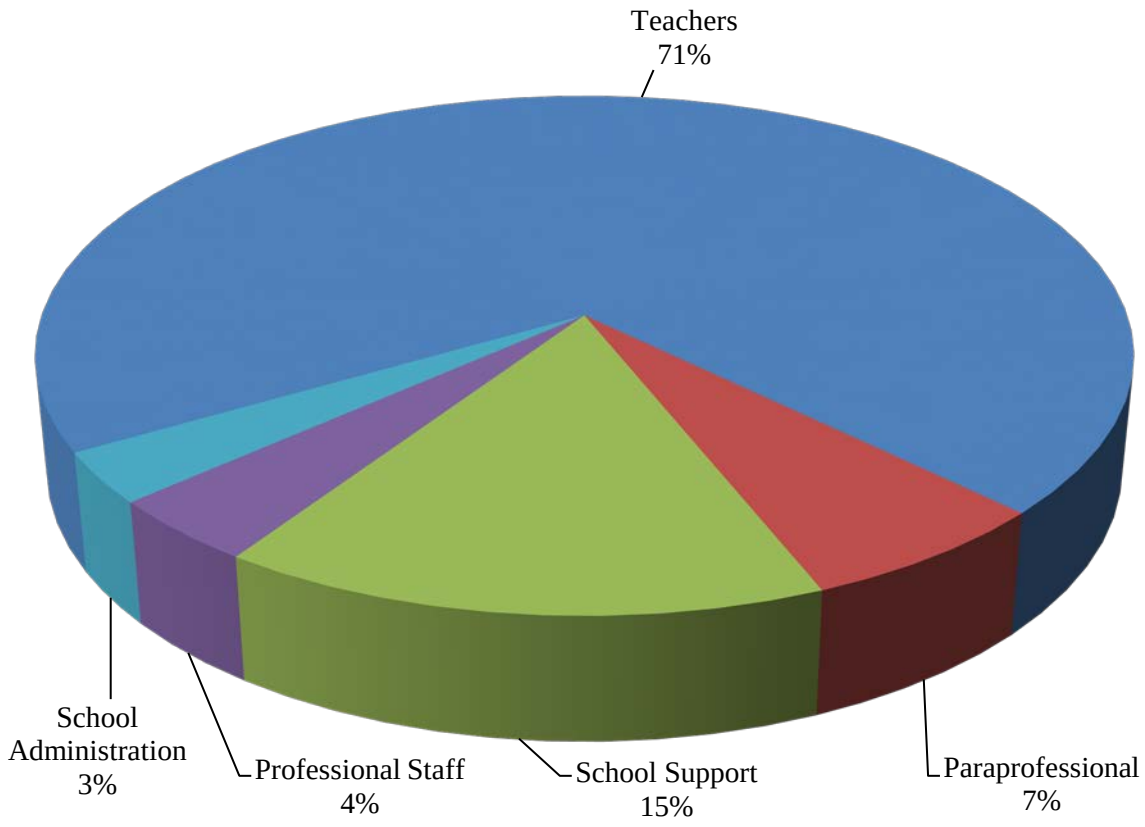


STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	3,023.43	3,027.86	4.43	0.15%
Paraprofessionals	828.20	832.80	4.60	0.56%
School Support	847.19	819.82	(27.37)	-3.23%
Professional Staff	122.00	123.00	1.00	0.82%
School Administration	117.00	118.00	1.00	0.85%
Total	4,937.82	4,921.48	-16.34	-0.33%

Fulton County Public Schools
FY2017 Budget
Middle School Staff - All Funds

The 2017 middle school analysis shows a .62% projected overall decrease in personnel (13.39 equivalent positions). School Support represents the majority of the decrease with 16.63 positions caused by a decrease in School Nutrition positions. However, teacher personnel shows an increase of 10.74 positions in comparison to the 2016 fiscal year.

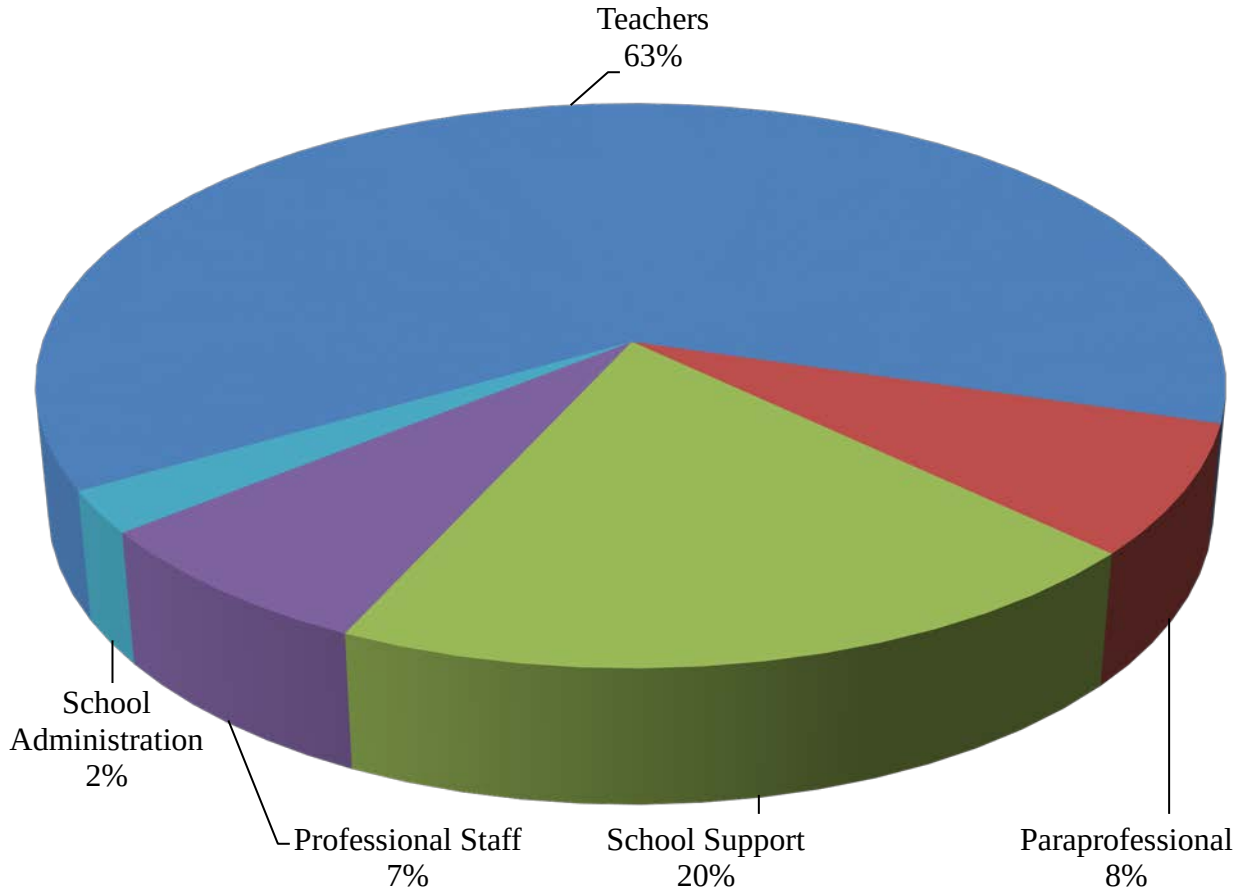


STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,502.85	1,513.59	10.74	0.71%
Paraprofessionals	148.00	142.50	(5.50)	-3.72%
School Support	350.22	333.59	(16.63)	-4.75%
Professional Staff	89.00	87.00	(2.00)	-2.25%
School Administration	68.00	68.00	0.00	0.00%
Total	2,158.07	2,144.68	-13.39	-0.62%

Fulton County Public Schools
FY2017 Budget
High & Alternative School Staff
All Funds

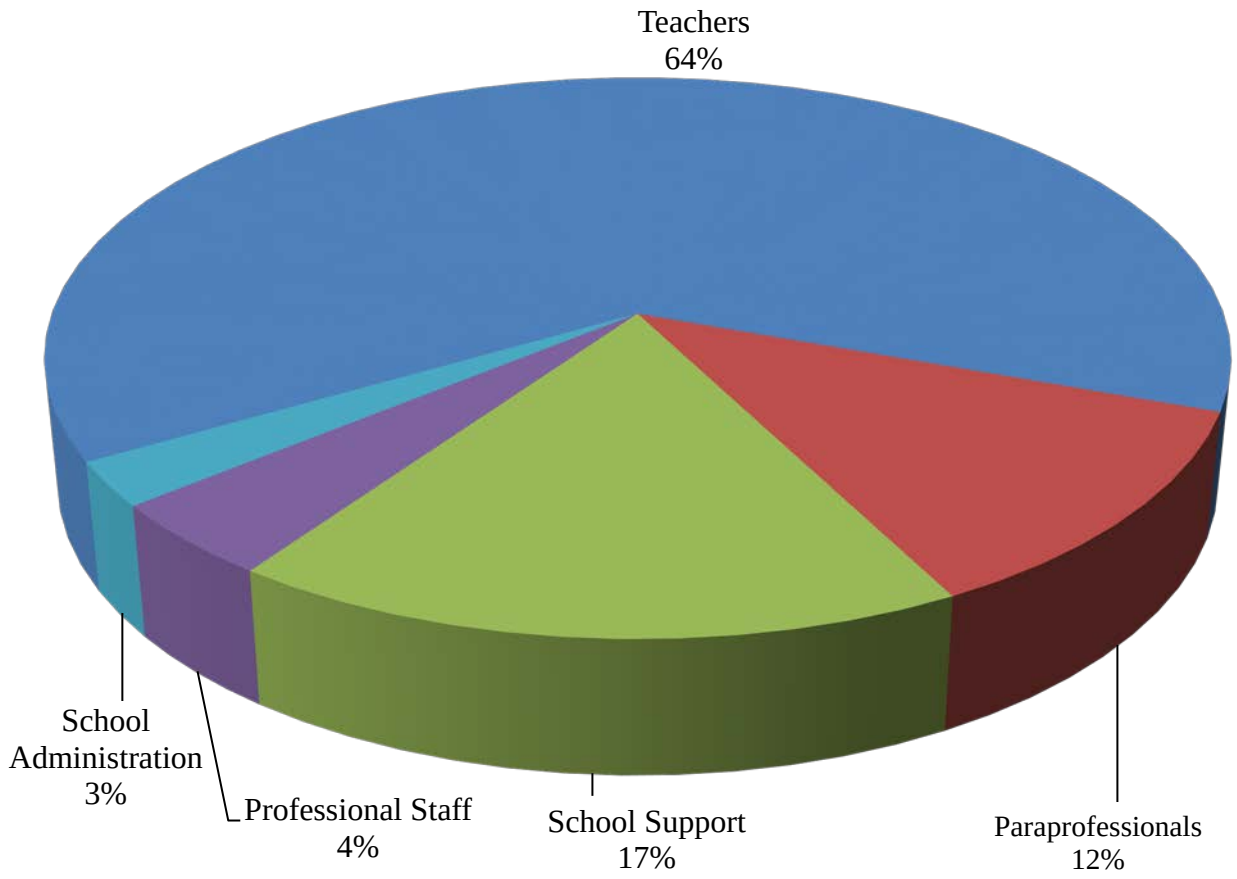
The 2017 high school analysis shows a .55% projected overall increase in personnel (17.31 equivalent positions). School Support represents the majority of the decrease with 44.69 positions caused by a decrease in School Nutrition positions. However, teacher personnel shows an increase of 53.00 positions in comparison to the 2016 fiscal year.



STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,945.38	1,998.38	53.00	2.72%
Paraprofessionals	231.50	237.00	5.50	2.38%
School Support	673.69	629.01	(44.69)	-6.63%
Professional Staff	230.00	234.50	4.50	1.96%
School Administration	78.00	77.00	(1.00)	-1.28%
Total	3,158.57	3,175.89	17.31	0.55%

Fulton County Public Schools
FY2017 Budget
Total School Staff - All Funds



STAFF COMPARISON

Position	FY2016 Projected	FY2017 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,471.66	6,539.83	68.17	1.05%
Paraprofessionals	1,207.70	1,212.30	4.60	0.38%
School Support	1,871.10	1,782.42	(88.68)	-4.74%
Professional Staff	441.00	444.50	3.50	0.79%
School Administration	263.00	263.00	-	0.00%
Total	10,254.46	10,242.05	-12.41	-0.12%

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
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	61,834.87	27,801.48	514.38	99%
2016	2015	18.502	74,181.58	29,672.63	549.00	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 $30.1 billion in 2017, which will be a slight increase from FY16. This will continue the trend of positive gains which began in FY15. The digest had begun losing in 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 2016-2017 is 18.502, of which, all are used for the maintenance and operations of the school district.

The current projections for FY17 are based on an 18.502 millage rate.

Tax Levy

A millage rate of 18.502 will levy $557.74 million in taxes for FY17.

Tax Collections

The Tax Office is expected to collect 99.0% of the taxes billed. However, billing is expected to be 98% of what is levied in FY17, for a total of $512 million.

Principal Taxpayer	Taxable Assessed Value [1]	Rank	Percentage of Total Taxable Assessed Value
Development Authority of Fulton County	$ 285,818,259	1	0.99%
AT&T	264,661,135	2	0.92%
Delta Airlines	86,357,940	3	0.30%
Coca Cola Company	77,355,690	4	0.27%
Sanctuary Park Realty	76,755,591	5	0.27%
Fulcoprop 56, LLC	64,673,150	6	0.22%
G G|P North Point, Inc.	61,842,759	7	0.21%
Bre Coh GA, LLC	61,204,759	8	0.21%
Concourse Owner V/VI Inc	59,938,340	9	0.21%
Cox Communications	48,298,340	10	0.17%
Total Principal Taxpayers	1,086,905,963		3.77%

Fulton County Public Schools
FY2016 - 2017 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

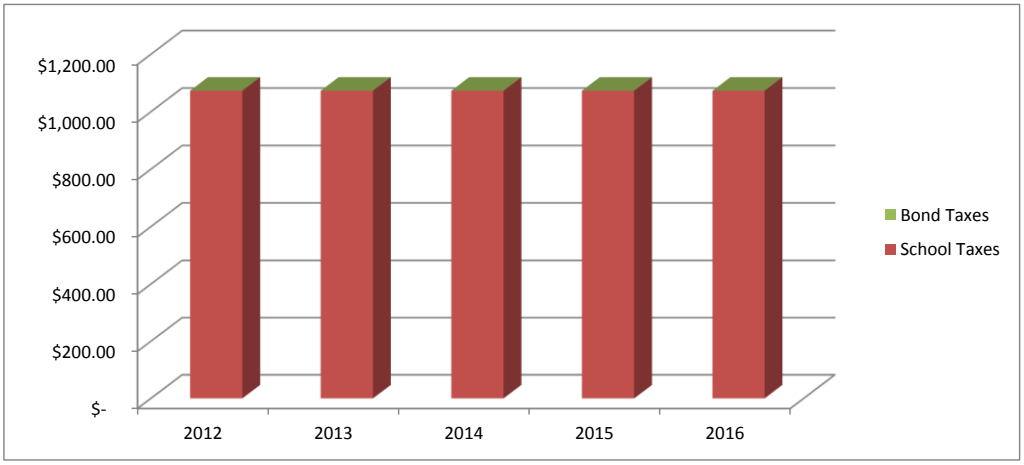
	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**0**		**0**
Dollar Impact**	**$ -**	$ -	**$ -**

* 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	2012	2013	2014	2015	2016
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**

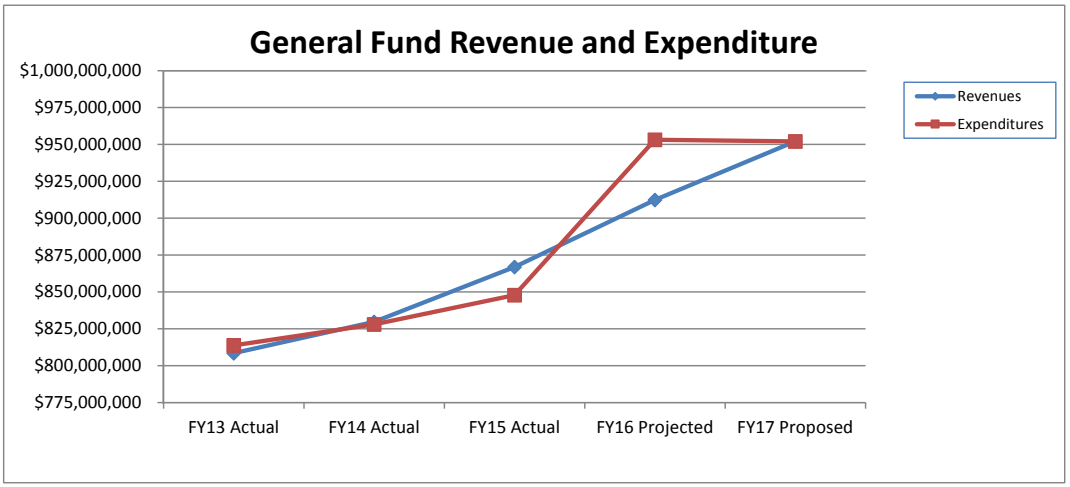
	2012	2013	2014	2015	2016
School Taxes	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12
Bond Taxes			$ -	$ -	$ -
Combined Millage Rate	**1073.12**	**1073.12**	**1073.12**	**1073.12**	**1073.12**



Fulton County Public Schools
Proposed Budget FY2017
Five-Year Summary - General Fund

Revenue:	**FY13 Actual**	**FY14 Actual**	**FY15 Actual**	**FY16 Projected**	**FY17 Proposed**
Federal Source	$ 714,039	$ 675,228	$ 710,652	$ 685,000	$ 685,000
Local Revenue	$ 502,404,109	$ 510,116,774	$ 527,013,956	$ 552,722,210	$ 580,403,766
State Source	$ 294,589,046	$ 308,422,796	$ 327,999,897	$ 346,240,667	$ 357,842,706
Interest on Investments	$ 624,597	$ 388,221	$ 383,283	$ 169,344	$ 309,344
Transfers and Other Local Revenues	$ 10,189,656	$ 10,037,270	$ 10,771,908	$ 12,559,642	$ 12,893,840
Total Revenue	$ 808,521,448	$ 829,640,289	$ 866,879,696	$ 912,376,863	$ 952,134,657

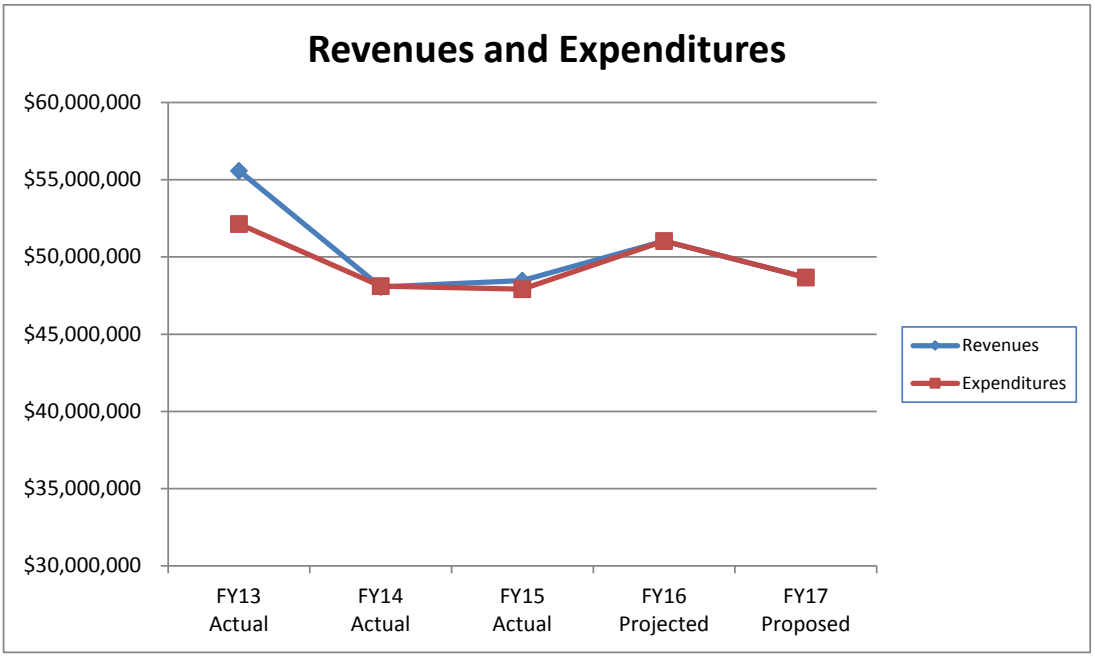
Expenditures:	**FY13 Actual**	**FY14 Actual**	**FY15 Actual**	**FY16 Projected**	**FY17 Proposed**
Instruction	548,554,019	$ 551,480,734	$ 549,581,098	$ 610,497,552	$ 642,134,880
Pupil Services	24,860,349	$ 26,791,151	$ 27,193,822	$ 36,029,399	$ 36,055,377
Improv. Of Inst. Svcs	18,301,661	$ 18,560,654	$ 25,147,506	$ 34,463,240	$ 24,564,734
Education Media Svcs	14,594,087	$ 13,582,452	$ 13,332,576	$ 14,401,904	$ 13,944,840
Federal Grant Administration	20,513	$ -	$ -	$ -	$ -
General Administration	3,741,184	$ 3,060,388	$ 2,967,860	$ 2,368,413	$ 2,341,589
School Administration	50,564,917	$ 50,440,516	$ 50,114,815	$ 54,008,466	$ 51,371,890
Support Services - Business	16,189,417	$ 20,065,998	$ 17,444,370	$ 19,026,799	$ 13,632,238
Operation & Maintenance of Plant	74,522,034	$ 77,518,800	$ 84,147,590	$ 94,620,259	$ 84,995,374
Student Transportation	47,036,123	$ 47,083,799	$ 44,390,640	$ 53,360,778	$ 51,595,813
Support Services - Central	15,351,683	$ 19,438,931	$ 23,509,226	$ 33,454,681	$ 30,537,287
Other Support Services	42,555	$ 40,035	$ 40,035	$ 40,035	$ 40,035
Facilities Acq. & Construction		$ -	$ -	$ -	$ -
Transfers & Other Outlay		$ -	$ 9,950,000	$ 920,600	$ 920,600
Debt Svcs. (Principal & Interest)					
Total Expenditures	$ 813,778,542	$ 828,063,459	$ 847,819,537	$ 953,192,126	$ 952,134,657
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,257,094)	1,576,831	19,060,159	(40,815,263)	(0)
Other Financing Sources (Uses)					
Proceeds from the sale of capital assets	$ 378,076	$ 216,659	$ 171,907	$ 132,633	$ -
Insurance proceeds	$ 222,417	$ 381,548	$ 273,080	$ 150,000	$ -
Transfers (In/Out)	$ (14,148)	$ (132,926)	$ (9,950,000)	$ (920,600)	$ -
	$ 586,345	$ 465,281	$ (9,505,013)	$ (637,967)	$ -
Net Change in Fund Balances	$ (4,670,749)	$ 2,042,112	$ 9,555,146	$ (41,453,230)	$ (0)
Fund Balances Beginning of Year	$ 241,378,263	$ 236,707,514	$ 238,749,625	$ 248,304,772	$ 206,851,542
Fund Balances End of Year	**$ 236,707,514**	**$ 238,749,625**	**$ 248,304,772**	**$ 206,851,542**	**$ 206,851,542**
Fund Balance as % of Expenditure	29%	29%	29%	22%	22%



Fulton County Public Schools
Proposed Budget FY2017
Five-Year Summary - Special Revenue Fund

Revenue:	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Proposed
Federal Source	$ 46,055,560	$ 42,179,950	$ 41,920,719	$ 44,462,640	$ 41,753,869
Local Revenue	$ -	$ -	$ -	$ -	$ -
State Source	$ 5,614,132	$ 5,700,000	$ 5,700,157	$ 5,650,000	$ 6,020,054
Other Local Revenue	$ 3,915,317	$ 179,130	$ 849,206	$ 52,219	$ 30,367
Total Revenue	$ 55,585,009	$ 48,059,080	$ 48,470,082	$ 50,164,859	$ 47,804,290
Transfers	$ -	$ -	$ -	$ 873,319	$ 858,600
Total Available Resources	$ 55,585,009	$ 48,059,080	$ 48,470,082	$ 51,038,178	$ 48,662,890

Expenditures:	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Proposed
Instruction	$ 33,529,969	$ 37,635,065	$ 27,924,361	$ 29,602,825	$ 29,392,027
Pupil Services	$ 2,640,367	$ 2,681,894	$ 1,999,666	$ 2,475,803	$ 2,225,153
Improvement of Instructional Services	$ 11,854,077	$ 4,800,371	$ 12,785,538	$ 13,761,718	$ 12,975,334
Education Media Services	$ 47,627	$ -	$ 50,752	$ 53,512	$ 500
Federal Administration	$ 1,125,887	$ 1,051,157	$ 1,430,903	$ 1,637,383	$ 1,257,722
General Administration	$ 590,352	$ 845,497	$ 818,023	$ 1,046,505	$ 849,948
School Administration	$ 916	$ 300	$ 187	$ -	$ -
Support Services - Business	$ -	$ -	$ 30,308	$ -	$ -
Operation & Maintenance of Plant	$ 1,552	$ -	$ 5,551	$ 7,869	$ -
Student Transportation	$ 104,000	$ 416,212	$ 803,490	$ 431,241	$ 77,008
Support Services - Central	$ 390,602	$ 366,769	$ 318,579	$ 71,223	$ 99,677
Other Support Services	$ 1,848,649	$ 305,379	$ 1,746,791	$ 1,950,099	$ 1,785,520
School Nutrition	$ 3,571	$ -	$ -	$ -	$ -
Total Expenditures	$ 52,137,569	$ 48,102,644	$ 47,914,148	$ 51,038,178	$ 48,662,890



Debt Policy

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

As detailed on the following pages, the School System's long-term debt is 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.

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

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

In 1997 enabling legislation allowed the School System to present a penny sales tax referendum to the voters for the purpose of funding specified capital projects and programs within the District. When approved by a majority of the voters the District is permitted to collect a penny sales tax over the five year referendum period. In addition to capital projects, the sales tax may also be used for the retirement of principal and interest payment on outstanding general obligation debt of the District. The District has enjoyed great success with the penny sales tax referendums. The current sales tax period will expire in June of 2017 and plans are underway to present a new referendum to the voters in May of 2016. As a result of the success of the sales tax programs, the District has been able to both avoid the issuance of additional debt and make the debt service payments on outstanding debt without a tax increase to the property tax payers of the District. In fact, the District will be debt free by the year 2022.

Long-term Debt

Governmental Activities

The School System has the following long-term debt payable at June 30, 2015.

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, 2015 is $9,839,206.

Annual debt service requirements to maturity as of June 30, 2015 are as follows:

1991 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY2016	7,125,000	712,088	7,837,088
FY2017	4,045,000	257,044	4,302,868
Total	**$ 11,170,000**	**$ 969,132**	**$ 12,139,956**

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**
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	**$ 60,670,000**	**$ 12,117,463**	**$ 72,787,463**

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, 2015 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
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 - FY2025	11,878,334	8,427,678	20,306,012
FY2026 - FY2027	4,751,332	3,371,071	8,122,403
Total	**$ 28,507,999**	**$ 20,226,426**	**$ 48,734,425**

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, 2015:

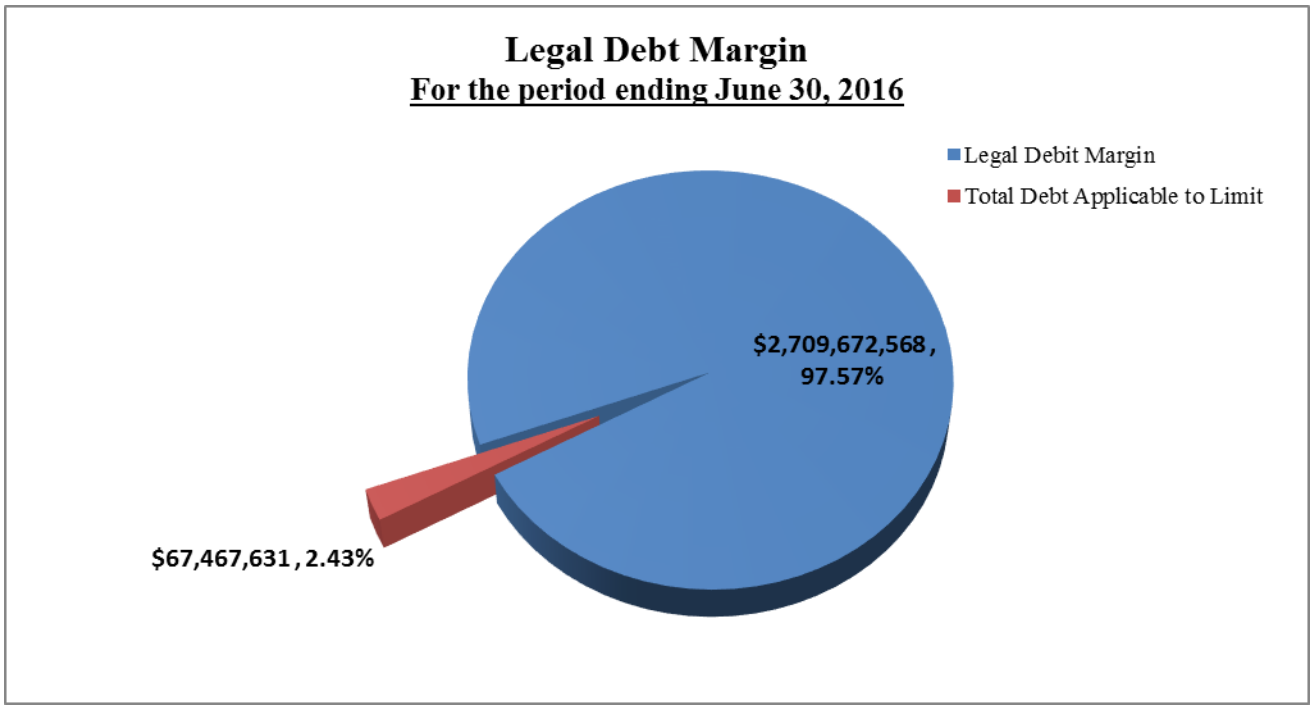
	Restated Outstanding 7/1/2014	Additions	Reductions	Outstanding 6/30/2015	Amounts Due in One Year
Governmental Activities					
1991 general obligation bonds	$ 18,370,000	$ -	$ 7,200,000	$ 11,170,000	$ 7,125,000
1998 general obligation bonds	69,090,000	-	8,420,000	60,670,000	8,845,000
2011 intergovernmental agreement	30,883,666	-	2,375,667	28,507,999	2,375,667
Workers' compensation insurance claims	10,903,811	4,299,151	7,287,948	7,915,014	3,957,507
Other claims and judgments	2,156,766	81,260	1,256,846	981,180	534,025
Net pension liability	926,737,506	86,489,954	306,364,043	706,863,417	-
Compensated absences	32,775,642	19,412,535	26,481,816	25,706,362	23,135,726
Total Governmental Activities	$ 1,090,917,391	$ 110,282,900	$ 359,386,320	$ 841,813,972	$ 45,972,925

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, 2016, as reflected on the chart below, the legal debt limit for the School System's long-term debt is $2,777,140,199 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 $67,467,631, which is the outstanding GO bonds, is well below the legal debt limit of $2,777,140,199. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2015 is $2,709,672,568. The School System is, therefore, operating at only 2.43 percent of its debt capacity, meaning 97.57 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 2011-2015 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 2.43 percent to 3.02 percent of its legal debt limit.

Exhibit XVII

Fulton County Board of Education, Georgia
Legal Debt Margin (Unaudited)
Last Ten Fiscal Years

	June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Value [1]	$ 24,086,091,127	$ 26,200,117,476	$ 29,138,599,401	$31,061,601,357	$30,794,901,941	$ 29,234,449,479	$ 28,307,853,260	$ 27,583,473,238	$ 27,512,543,844	$ 27,771,401,992
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 2,408,609,113	$ 2,620,011,748	$ 2,913,859,940	$ 3,106,160,136	$ 3,079,490,194	$ 2,923,444,948	$ 2,830,785,326	$ 2,758,347,324	$ 2,751,254,384	$ 2,777,140,199
Debt applicable to limit: [1]										
General obligation bonds	203,740,000	191,360,000	178,755,000	164,890,000	149,760,000	134,370,000	118,700,000	102,740,000	87,460,000	71,840,000
Less: Amount reserved for repayment of general obligation debt	5,436,725	5,835,059	15,934,496	44,855,494	47,441,152	47,474,552	47,975,600	25,390,779	4,356,254	4,372,369
Total debt applicable to limit	198,303,275	185,524,941	162,820,504	120,034,506	102,318,848	86,895,448	70,724,400	77,349,221	83,103,746	67,467,631
Legal Debt Margin	$ 2,210,305,838	$ 2,434,486,807	$ 2,751,039,436	$ 2,986,125,630	$ 2,977,171,346	$ 2,836,549,500	$ 2,760,060,926	$ 2,680,998,103	$ 2,668,150,638	$ 2,709,672,568
Total net debt applicable to the limit as a % of the debt limit	8.23%	7.08%	5.59%	3.86%	3.32%	2.97%	2.50%	2.80%	3.02%	2.43%

Notes:
[2] Under Article 9, Section 5, Paragraph 1 of 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.

Data Source:
[1] Exhibit VIII.

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:

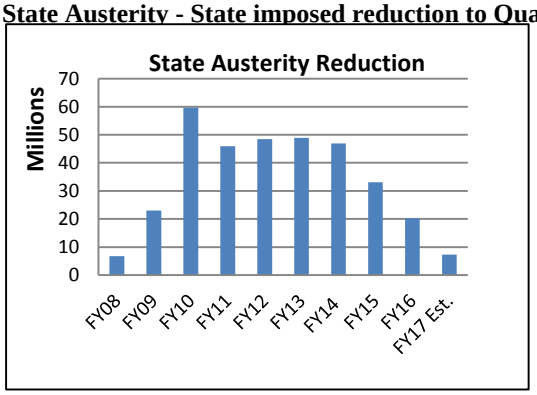
- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan 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	150,217,459	-9,900,590
	Interest Income	75,000	408,173	333,173
	State Capital Outlay	35,656,423	12,368,754	-23,287,669
Totals for Year		**195,849,472**	**162,994,386**	**-32,855,086**
Fiscal Year 2016				
341-9990	Educ Spec Purp Loc Opt Sls Tax	168,228,898	97,591,425	-70,637,473
	Interest Income	122,750	158,648	35,898
	State Capital Outlay	28,265,336	0	-28,265,336
Totals for Year		**196,616,984**	**97,750,073**	**-98,866,911**
GRAND TOTALS		**1,153,553,931**	**1,074,274,943**	**-79,278,988**

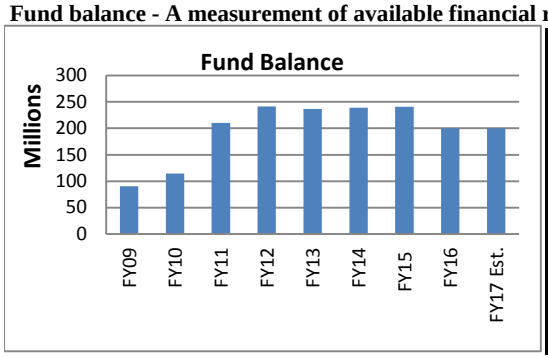
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction		
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	$	33,049,308
FY16	$	20,273,388
FY17 Est.	$	7,300,830

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 FY2017, the Governor's Budget included the restoration of $300 million from austerity reductions for local districts to use to restore instructional days, eliminate teacher furloughs, and enhance teacher salaries. Austerity was reduced to $7.3 million, the lowest austerity level since 2008.

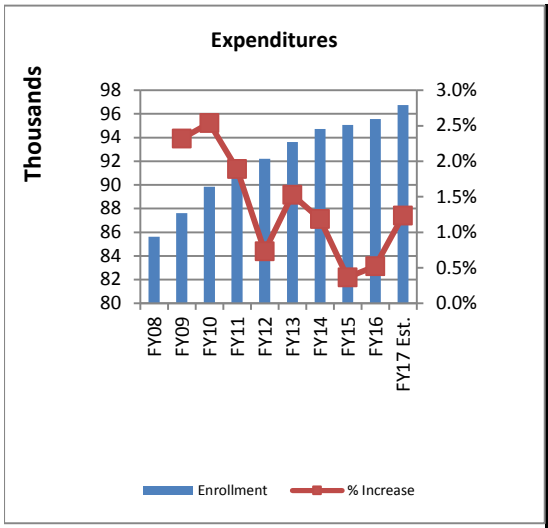
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



Fiscal Year	Fund Balance	
FY09	$	90,576,611
FY10	$	114,278,894
FY11	$	210,206,546
FY12	$	241,378,263
FY13	$	236,707,512
FY14	$	238,876,463
FY15	$	240,783,036
FY16	$	200,018,772
FY17 Est.	$	200,018,772

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 which continues to keep the district financially stable. The FY17 Budget will not use any of the fund balance.

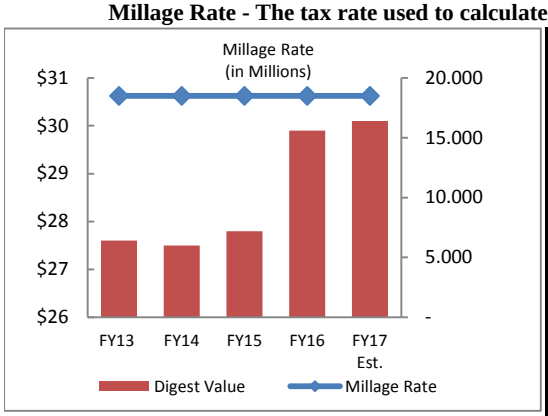
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY08	85,625	
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	95,559	0.5%
FY17 Est.	96,739	1.2%

Enrollment continues to grow but at a slower pace. The 2015-2016 enrollment count increased by 183 students, the smallest growth the district has experience in over 20 years. 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.

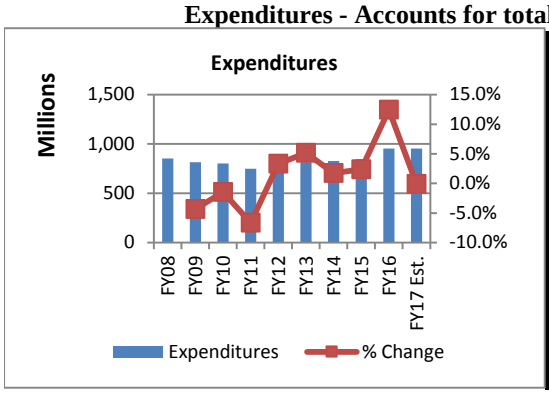
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



Fiscal Year	Millage Rate	Digest Value
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	$27.6
FY14	18.502	$27.5
FY15	18.502	$27.8
FY16	18.502	$29.9
FY17 Est.	18.502	$30.1

The value of a mill has been somewhat stable since FY2012 with an increase in FY2016 which will continue in FY2017.

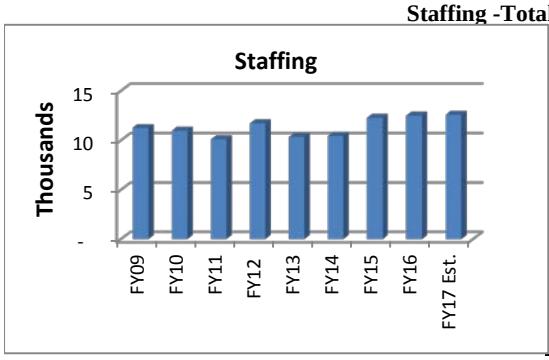
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY08	$ 851,357,061	
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	$ 847,819,537	2.39%
FY16	$ 953,192,126	12.43%
FY17 Est.	$ 952,134,657	-0.11%

FY17 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.

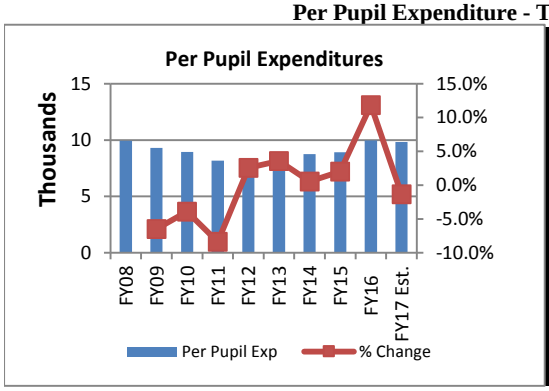
Staffing -Total positions allocated for schools and departments



Fiscal Year	Staffing	
FY09	11,230	
FY10	10,948	
FY11	10,105	
FY12	11,733	
FY13	10,340	
FY14	10,443	
FY15	12,278	
FY16	12,482	
FY17 Est.	12,571	

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 FY17.

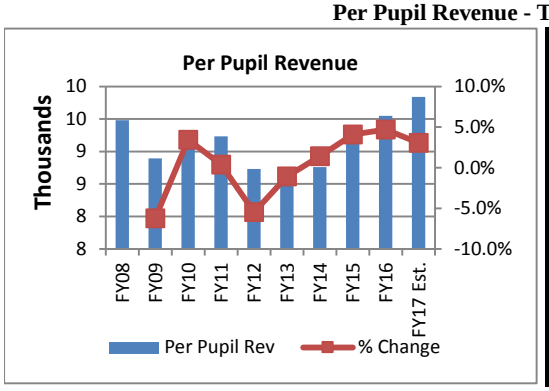
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY08	$9,943	
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	$8,918	2.01%
FY16	$9,975	11.85%
FY17 Est.	$9,842	-1.33%

The per pupil cost represents the average cost of educating a general fund student in Fulton County Schools. Beginning in FY14, per pupil expenditures had returned closer to pre-recession levels with FY16 per pupil costs slightly higher than those in FY08.

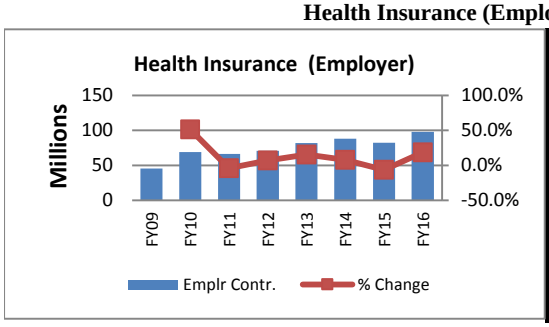
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY08	$9,482	
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	$9,119	4.11%
FY16	$9,548	4.70%
FY17 Est.	$9,842	3.08%

While still not returning to the per pupil revenue of FY08, we continued to see higher per pupil revenue in FY16 which will be sustained in FY17.

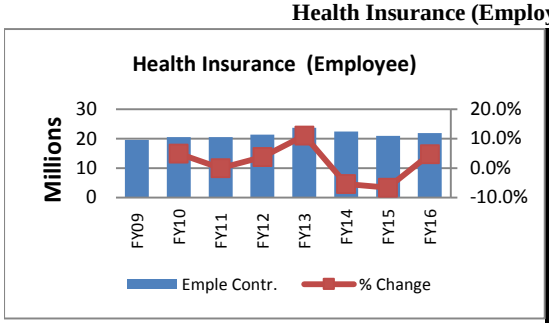
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY09	$45,527,590	
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	$88,046,507	7.72%
FY15	$82,358,561	-6.46%
FY16	$97,802,883	18.75%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. In FY17, the district will see an increase of $100 per month per classified employee beginning in January 2017 for a total of $2 million in additional costs.

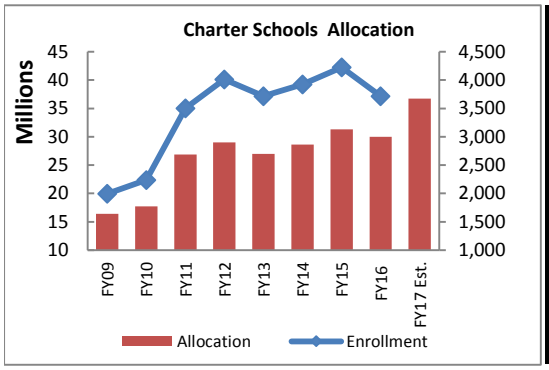
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emple Contr.	% Change
FY09	$19,572,137	
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	$20,916,229	-6.63%
FY16	$21,896,353	4.69%

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

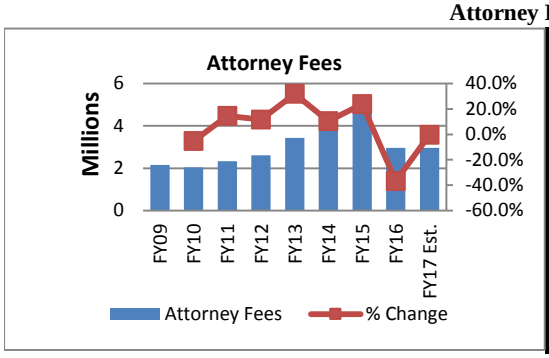
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



Fiscal Year	Enrollment	Allocation
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	3,718	$30,017,631
FY17 Est.	4,395	$36,736,106

Fulton County Schools continues to see growth in its charter school budgets. In FY17, two new charter schools, one K-8 and one high school, will open.

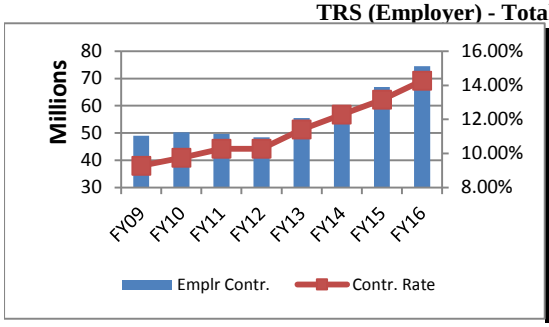
Attorney Fees - Total attorney fees paid by the district



Fiscal Year	Attorney Fees	% Change
FY09	$2,152,872	
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	$4,694,219	23.87%
FY16	$2,969,946	-36.73%
FY17 Est.	$2,957,867	-0.41%

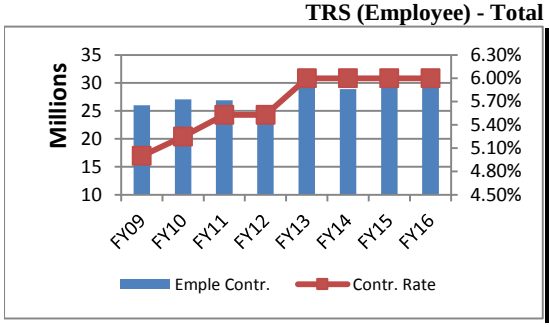
The average cost of attorney fees over the last five years is $3 million. This includes a high of $3.7 million in FY14, to a low of $2.6 million in FY12.

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



Fiscal Year	Emplr Contr.	Contr. Rate	
FY09	$49,016,560	9.28%	The district's contribution to TRS has been steadily increasing. For FY16, the rate increased from 13.15% to 14.27%. In FY17 the rate remains at 14.27%. The district can also expect an increase in its TRS contribution when there is an increase in the enrollment (staff increase) or an increase in salaries.
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	$58,914,547	12.28%	
FY15	$66,899,318	13.15%	
FY16	$74,564,741	14.27%	

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



Fiscal Year	Emple Contr.	Contr. Rate	
FY09	$26,000,861	5.00%	The amount is based on 6% of eligible wages.
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	$30,639,356	6.00%	
FY16	$30,714,210	6.00%	

Fulton County Board of Education
Fiscal Year 2016-17 Budgets
These proposed budgets were adopted in final form by the Board on June 7, 2016

	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, 2016	**$ 200,018,773**	**$ 14,281,672**	**$ 4,372,369**	**$ 513,382**	**$ 101,233,738**	**$ 368,305,745**	**$ -**	**$ 688,725,679**
Revenues:								
Local Revenues	580,403,766	-	-	-	173,547,551	-	-	753,951,317
State Revenues	357,842,706	814,147	-	6,878,654	28,265,336	-	-	393,800,843
Federal Revenues	685,000	29,105,421	-	41,753,869	1,685,534	-	-	73,229,824
Other Local Revenues	13,203,184	11,528,970	6,547	30,367	51,421	51,208,000	16,459,736	92,488,225
Transfers	-	-	16,434,356	-	-	-	-	16,434,356
Total Revenues	**952,134,657**	**41,448,538**	**16,440,903**	**48,662,890**	**203,549,842**	**51,208,000**	**16,459,736**	**1,329,904,566**
Total Available Resources	**$1,152,153,430**	**$55,730,210**	**$20,813,272**	**$49,176,272**	**$304,783,580**	**$419,513,745**	**$16,459,736**	**$2,018,630,245**
Appropriations:								
Instruction	642,134,880	-	-	29,392,027	-	-	16,459,736	687,986,643
Pupil Services	36,055,377	-	-	2,225,153	-	-	-	38,280,530
Improvement of Instructional Services	24,564,734	-	-	12,975,334	-	-	-	37,540,069
Educational Media Services	13,944,840	-	-	500	-	-	-	13,945,340
Federal Administration	-	-	-	1,257,722	-	-	-	1,257,722
General Administration	2,341,589	-	-	849,948	-	-	-	3,191,537
School Administration	51,371,890	-	-	-	-	-	-	51,371,890
Support Services - Business	13,632,238	-	-	-	-	33,231,270	-	46,863,508
Maintenance and Operation	84,995,374	-	-	-	-	-	-	84,995,374
Student Transportation	51,595,813	-	-	77,008	-	-	-	51,672,821
Support Services - Central	30,537,287	-	-	99,677	-	-	-	30,636,964
Other Support Services	40,035	-	-	1,785,520	-	-	-	1,825,555
School Nutrition Program	-	42,078,921	-	-	-	-	-	42,078,921
Construction & Capital Expenditures	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	252,489,588	-	-	252,489,588
Other Outlays	920,600	-	-	-	-	-	-	920,600
Debt Service	-	-	16,436,834	-	-	-	-	16,436,834
Total Appropriations	**952,134,657**	**42,078,921**	**16,436,834**	**48,662,890**	**252,489,588**	**33,231,270**	**16,459,736**	**1,361,493,895**
Estimated Ending Fund Balance, June 30, 2017	**200,018,773**	**13,651,289**	**4,376,438**	**513,383**	**52,293,992**	**386,282,475**	**-**	**657,136,350**
Total Appropriations & Ending Fund Balance	**$1,152,153,430**	**$55,730,210**	**$20,813,272**	**$49,176,273**	**$304,783,580**	**$419,513,745**	**$16,459,736**	**$2,018,630,245**

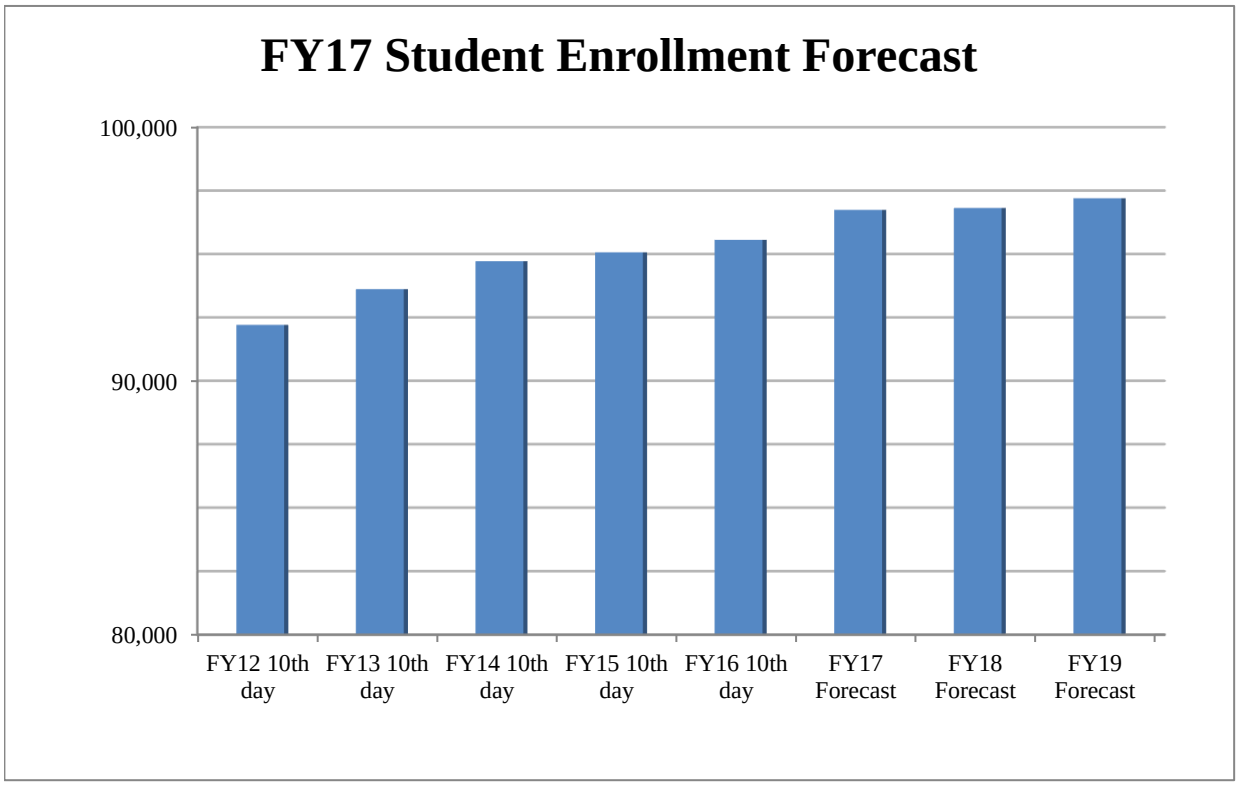
The fiscal year 2016-2017 budgets published herein are final. These final budgets were adopted by the Fulton County Board of Education at a meeting held at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350 on June 7, 2016, at 7:00 p.m. A copy of the final budgets are available for review at the Fulton County public library, the Administrative Center, and the internet at address: www.fultonschools.org.

Linda McCain, Board President

Kenneth Zeff, Interim Superintendent

Fulton County Schools
FY17 Student Enrollment Forecast
By Grade Level

Grade	FY12 10th day	FY13 10th day	FY14 10th day	FY15 10th day	FY16 10th day	FY17 Forecast	FY18 Forecast	FY19 Forecast
SC	2,749	2,713	2,957	2,895	2,854	2,914	2,930	2,930
PreK	1,709	1,692	1,654	1,613	1,632	1,784	1,762	1,762
K	6,611	6,824	6,698	6,573	6,359	6,649	6,677	6,754
1st	6,837	6,750	7,103	6,943	6,866	6,693	6,818	6,881
2nd	6,717	6,882	6,986	7,207	6,975	7,031	6,815	6,969
3rd	6,903	6,830	7,141	7,116	7,166	7,094	7,031	6,840
4th	6,792	6,942	7,040	7,083	7,067	7,230	7,022	6,978
5th	7,028	6,898	7,115	7,074	7,057	7,135	7,226	7,055
6th - 8th	20,132	20,562	20,401	20,404	20,479	21,194	21,391	21,625
9th - 12th	26,724	27,518	27,619	28,157	29,104	29,015	29,141	29,406
Grand Total	92,202	93,611	94,714	95,065	95,559	96,739	96,813	97,200
Change from Prior FY	669	1,409	1,103	351	494	1,180	1,254	461



Fulton County Schools

Where Students Come First

Salary Schedules





Fulton County Schools
Where Students Come First

BOARD OF EDUCATION
Linda McCain, *President*
Linda Bryant, Vice *President*
Julia C. Bernath • Gail Dean • Catherine Maddox • Katie Reeves • Katha Stuart

Kenneth Zeff, *Interim Superintendent*

EXECUTIVE SUMMARY

I. Work Day Calendars – 2016-17

Summary of Begin/End Dates		195-Day Work Day Calendar, *New*
235-Day Work Day Calendar		190-Day Work Day Calendar
225-Day Work Day Calendar		190-Day (SNP) Work Day Calendar
220-Day Work Day Calendar		182-Day (SNP) Work Day Calendar
210-Day Work Day Calendar		184-Day (Bus Driver) Work Day Calendar
205-Day Work Day Calendar, *New*		184-Day Work Day Calendar
200-Day Work Day Calendar, *New*		

II. Salary Schedules -- 2016-17

The work-day calendar for High School counselors will be increased to 205 days from 190, Elementary/Middle counselors will be increased to 200 days from 190, and School Psychologist and School Social workers will be increased to 195 days from 190.

1. **2016-17 Non-Teaching Salary Schedule**
   - A. Professional Scale
   - B. Executive Scale ***(new)***
   - *C.* Principal/Assistant Principal Scale

2. **2016-17 Teachers Salary Schedule,**
   - A. Regular Teacher
   - B. Teacher Support
   - C. Teacher – Special Ed ***(new)***

3. **2016-17 School Nutrition Program Salary Schedule**

4. **2016-17 PreK Employee Salary Schedule**

5. **2016-17 Substitute Employee Salary Schedule**

6. **2016-17 Supplemental Duty Salary Schedule**

III. Comparative Salary Data



2016-17
Work Day Calendars

Which includes the following documents:

Work Day Calendar Begin/End Date Summary
235-Day Work Day Calendar
225-Day Work Day Calendar
220-Day Work Day Calendar
210-Day Work Day Calendar
205-Day Work Day Calendar
200-Day Work Day Calendar
195-Day Work Day Calendar
190-Day Work Day Calendar
190-Day (SNP) Work Day Calendar
182-Day (SNP) Work Day Calendar
184-Day (Bus Driver) Work Day Calendar
184-Day Work Day Calendar

FY17 Calendar	Position	*Begin*	*End*
184	Media Paraprofessionals Instructional Paraprofessionals School Liaisons Clinic Assistants	August 2, 2016	May 26, 2017
182 FSW	School Nutrition Program Workers School Nutrition Production Chef	August 1, 2016	May 25, 2017
184	Bus Drivers	August 1, 2016	May 25, 2017
190 SNP	School Nutrition Program Managers	July 26, 2016	May 26, 2017
190	Career/Technology Teacher Classroom Teachers/Media Specialists Cluster/School Nurses Curriculum Support Specialists Curriculum Support Teacher (CST) Data Support Specialists (Title I) Educational Interpreters Graduation Coaches Instructional Coaches IST Teachers PreK Classroom Teachers Professional Assistants 190-day Program Specialists-190 Residency Verification Officers School Resource Officers School Technology Specialists Work-Based Learning Administrators	August 2, 2016	May 26, 2017
195	School Social Worker School Psychologist	August 1, 2016	June 2, 2017
200	Elementary/Middle Counselors	July 25, 2016	June 2, 2017
205	High School Counselors	July 18, 2016	June 2, 2017
210	School Nutrition Training Specialists Registrar	July 18, 2016	June 9, 2017
220	Assistant Principals-Elementary, Middle Personnel Investigators School Data Clerks	July 18, 2016	June 23, 2017
225	Assistant Principals-High	July 18, 2016	June 30, 2017
235	Administrative/Professional-235 Custodians Maintenance Principals Professional Assistants-235 Program Specialists-235 Transportation Mechanics Warehouse	July 1, 2016	June 30, 2017

Fulton County Schools
Where Students Come First

235 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							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	21 / 215	44 / 192	Saturday	85 / 151	102 / 134	Sunday	136 / 100	154 / 82	Saturday	192 / 44	214 / 22	1
2	Saturday	22 / 214	45 / 191	Sunday	86 / 150	103 / 133	Holiday	137 / 99	155 / 81	Sunday	193 / 43	215 / 21	2
3	Sunday	23 / 213	Saturday	65 / 171	87 / 149	Saturday	Holiday	138 / 98	156 / 80	Holiday	194 / 42	Saturday	3
4	Holiday	24 / 212	Sunday	66 / 170	88 / 148	Sunday	Holiday	Saturday	Saturday	Holiday	195 / 41	Sunday	4
5	2 / 234	25 / 211	Holiday	67 / 169	Saturday	104 / 132	118 / 118	Sunday	Sunday	Holiday	196 / 40	216 / 20	5
6	3 / 233	Saturday	46 / 190	68 / 168	Sunday	105 / 131	119 / 117	139 / 97	157 / 79	Holiday	Saturday	217 / 19	6
7	4 / 232	Sunday	47 / 189	69 / 167	89 / 147	106 / 130	Saturday	140 / 96	158 / 78	Holiday	Sunday	218 / 18	7
8	5 / 231	26 / 210	48 / 188	Saturday	90 / 146	107 / 129	Sunday	141 / 95	159 / 77	Saturday	197 / 39	219 / 17	8
9	Saturday	27 / 209	49 / 187	Sunday	91 / 145	108 / 128	120 / 116	142 / 94	160 / 76	Sunday	198 / 38	220 / 16	9
10	Sunday	28 / 208	Saturday	Holiday	92 / 144	Saturday	121 / 115	143 / 93	161 / 75	177 / 59	199 / 37	Saturday	10
11	6 / 230	29 / 207	Sunday	70 / 166	93 / 143	Sunday	122 / 114	Saturday	Saturday	178 / 58	200 / 36	Sunday	11
12	7 / 229	30 / 206	50 / 186	71 / 165	Saturday	109 / 127	123 / 113	Sunday	Sunday	179 / 57	201 / 35	221 / 15	12
13	8 / 228	Saturday	51 / 185	72 / 164	Sunday	110 / 126	124 / 112	144 / 92	162 / 74	180 / 56	Saturday	222 / 14	13
14	9 / 227	Sunday	52 / 184	73 / 163	94 / 142	111 / 125	Saturday	145 / 91	163 / 73	181 / 55	Sunday	223 / 13	14
15	10 / 226	31 / 205	53 / 183	Saturday	95 / 141	112 / 124	Sunday	146 / 90	164 / 72	Saturday	202 / 34	224 / 12	15
16	Saturday	32 / 204	54 / 182	Sunday	96 / 140	113 / 123	Holiday	147 / 89	165 / 71	Sunday	203 / 33	225 / 11	16
17	Sunday	33 / 203	Saturday	74 / 162	97 / 139	Saturday	125 / 111	Holiday	166 / 70	182 / 54	204 / 32	Saturday	17
18	11 / 225	34 / 202	Sunday	75 / 161	98 / 138	Sunday	126 / 110	Saturday	Saturday	183 / 53	205 / 31	Sunday	18
19	12 / 224	35 / 201	55 / 181	76 / 160	Saturday	114 / 122	127 / 109	Sunday	Sunday	184 / 52	206 / 30	226 / 10	19
20	13 / 223	Saturday	56 / 180	77 / 159	Sunday	115 / 121	128 / 108	Holiday	167 / 69	185 / 51	Saturday	227 / 9	20
21	14 / 222	Sunday	57 / 179	78 / 158	Holiday	116 / 120	Saturday	148 / 88	168 / 68	186 / 50	Sunday	228 / 8	21
22	15 / 221	36 / 200	58 / 178	Saturday	Holiday	117 / 119	Sunday	149 / 87	169 / 67	Saturday	207 / 29	229 / 7	22
23	Saturday	37 / 199	59 / 177	Sunday	Holiday	Holiday	129 / 107	150 / 86	170 / 66	Sunday	208 / 28	230 / 6	23
24	Sunday	38 / 198	Saturday	79 / 157	Holiday	Saturday	130 / 106	151 / 85	171 / 65	187 / 49	209 / 27	Saturday	24
25	16 / 220	39 / 197	Sunday	80 / 156	Holiday	Sunday	131 / 105	Saturday	Saturday	188 / 48	210 / 26	Sunday	25
26	17 / 219	40 / 196	60 / 176	81 / 155	Saturday	Holiday	132 / 104	Sunday	Sunday	189 / 47	211 / 25	231 / 5	26
27	18 / 218	Saturday	61 / 175	82 / 154	Sunday	Holiday	133 / 103	152 / 84	172 / 64	190 / 46	Saturday	232 / 4	27
28	19 / 217	Sunday	62 / 174	83 / 153	99 / 137	Holiday	Saturday	153 / 83	173 / 63	191 / 45	Sunday	233 / 3	28
29	20 / 216	41 / 195	63 / 173	Saturday	100 / 136	Holiday	Sunday		174 / 62	Saturday	Holiday	234 / 2	29
30	Saturday	42 / 194	64 / 172	Sunday	101 / 135	Holiday	134 / 102		175 / 61	Sunday	212 / 24	235 / 1	30
31	Sunday	43 / 193		84 / 152		Saturday	135 / 101		176 / 60		213 / 23		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	20	23	21	20	17	16	18	18	23	15	22	22	235

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:05 AM

225 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		11 / 215	34 / 192	Saturday	75 / 151	92 / 134	Sunday	126 / 100	144 / 82	Saturday	182 / 44	204 / 22	1
2	Saturday	12 / 214	35 / 191	Sunday	76 / 150	93 / 133	Holiday	127 / 99	145 / 81	Sunday	183 / 43	205 / 21	2
3	Sunday	13 / 213	Saturday	55 / 171	77 / 149	Saturday	Holiday	128 / 98	146 / 80	Holiday	184 / 42	Saturday	3
4		14 / 212	Sunday	56 / 170	78 / 148	Sunday	Holiday	Saturday	Saturday	Holiday	185 / 41	Sunday	4
5		15 / 211	Holiday	57 / 169	Saturday	94 / 132	108 / 118	Sunday	Sunday	Holiday	186 / 40	206 / 20	5
6		Saturday	36 / 190	58 / 168	Sunday	95 / 131	109 / 117	129 / 97	147 / 79	Holiday	Saturday	207 / 19	6
7		Sunday	37 / 189	59 / 167	79 / 147	96 / 130	Saturday	130 / 96	148 / 78	Holiday	Sunday	208 / 18	7
8		16 / 210	38 / 188	Saturday	80 / 146	97 / 129	Sunday	131 / 95	149 / 77	Saturday	187 / 39	209 / 17	8
9	Saturday	17 / 209	39 / 187	Sunday	81 / 145	98 / 128	110 / 116	132 / 94	150 / 76	Sunday	188 / 38	210 / 16	9
10	Sunday	18 / 208	Saturday	Holiday	82 / 144	Saturday	111 / 115	133 / 93	151 / 75	167 / 59	189 / 37	Saturday	10
11		19 / 207	Sunday	60 / 166	83 / 143	Sunday	112 / 114	Saturday	Saturday	168 / 58	190 / 36	Sunday	11
12		20 / 206	40 / 186	61 / 165	Saturday	99 / 127	113 / 113	Sunday	Sunday	169 / 57	191 / 35	211 / 15	12
13		Saturday	41 / 185	62 / 164	Sunday	100 / 126	114 / 112	134 / 92	152 / 74	170 / 56	Saturday	212 / 14	13
14		Sunday	42 / 184	63 / 163	84 / 142	101 / 125	Saturday	135 / 91	153 / 73	171 / 55	Sunday	213 / 13	14
15		21 / 205	43 / 183	Saturday	85 / 141	102 / 124	Sunday	136 / 90	154 / 72	Saturday	192 / 34	214 / 12	15
16	Saturday	22 / 204	44 / 182	Sunday	86 / 140	103 / 123	Holiday	137 / 89	155 / 71	Sunday	193 / 33	215 / 11	16
17	Sunday	23 / 203	Saturday	64 / 162	87 / 139	Saturday	115 / 111	Holiday	156 / 70	172 / 54	194 / 32	Saturday	17
18	1 / 225	24 / 202	Sunday	65 / 161	88 / 138	Sunday	116 / 110	Saturday	Saturday	173 / 53	195 / 31	Sunday	18
19	2 / 224	25 / 201	45 / 181	66 / 160	Saturday	104 / 122	117 / 109	Sunday	Sunday	174 / 52	196 / 30	216 / 10	19
20	3 / 223	Saturday	46 / 180	67 / 159	Sunday	105 / 121	118 / 108	Holiday	157 / 69	175 / 51	Saturday	217 / 9	20
21	4 / 222	Sunday	47 / 179	68 / 158	Holiday	106 / 120	Saturday	138 / 88	158 / 68	176 / 50	Sunday	218 / 8	21
22	5 / 221	26 / 200	48 / 178	Saturday	Holiday	107 / 119	Sunday	139 / 87	159 / 67	Saturday	197 / 29	219 / 7	22
23	Saturday	27 / 199	49 / 177	Sunday	Holiday	Holiday	119 / 107	140 / 86	160 / 66	Sunday	198 / 28	220 / 6	23
24	Sunday	28 / 198	Saturday	69 / 157	Holiday	Saturday	120 / 106	141 / 85	161 / 65	177 / 49	199 / 27	Saturday	24
25	6 / 220	29 / 197	Sunday	70 / 156	Holiday	Sunday	121 / 105	Saturday	Saturday	178 / 48	200 / 26	Sunday	25
26	7 / 219	30 / 196	50 / 176	71 / 155	Saturday	Holiday	122 / 104	Sunday	Sunday	179 / 47	201 / 25	221 / 5	26
27	8 / 218	Saturday	51 / 175	72 / 154	Sunday	Holiday	123 / 103	142 / 84	162 / 64	180 / 46	Saturday	222 / 4	27
28	9 / 217	Sunday	52 / 174	73 / 153	89 / 137	Holiday	Saturday	143 / 83	163 / 63	181 / 45	Sunday	223 / 3	28
29	10 / 216	31 / 195	53 / 173	Saturday	90 / 136	Holiday	Sunday		164 / 62	Saturday	Holiday	224 / 2	29
30	Saturday	32 / 194	54 / 172	Sunday	91 / 135	Holiday	124 / 102		165 / 61	Sunday	202 / 24	225 / 1	30
31	Sunday	33 / 193		74 / 152		Saturday	125 / 101		166 / 60		203 / 23		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	23	21	20	17	16	18	18	23	15	22	22	225

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Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:05 AM

220 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		11 / 210	34 / 187	Saturday	75 / 146	92 / 129	Sunday	126 / 95	144 / 77	Saturday	182 / 39	204 / 17	1
2	Saturday	12 / 209	35 / 186	Sunday	76 / 145	93 / 128	Holiday	127 / 94	145 / 76	Sunday	183 / 38	205 / 16	2
3	Sunday	13 / 208	Saturday	55 / 166	77 / 144	Saturday	Holiday	128 / 93	146 / 75	Holiday	184 / 37	Saturday	3
4		14 / 207	Sunday	56 / 165	78 / 143	Sunday	Holiday	Saturday	Saturday	Holiday	185 / 36	Sunday	4
5		15 / 206	Holiday	57 / 164	Saturday	94 / 127	108 / 113	Sunday	Sunday	Holiday	186 / 35	206 / 15	5
6		Saturday	36 / 185	58 / 163	Sunday	95 / 126	109 / 112	129 / 92	147 / 74	Holiday	Saturday	207 / 14	6
7		Sunday	37 / 184	59 / 162	79 / 142	96 / 125	Saturday	130 / 91	148 / 73	Holiday	Sunday	208 / 13	7
8		16 / 205	38 / 183	Saturday	80 / 141	97 / 124	Sunday	131 / 90	149 / 72	Saturday	187 / 34	209 / 12	8
9	Saturday	17 / 204	39 / 182	Sunday	81 / 140	98 / 123	110 / 111	132 / 89	150 / 71	Sunday	188 / 33	210 / 11	9
10	Sunday	18 / 203	Saturday	Holiday	82 / 139	Saturday	111 / 110	133 / 88	151 / 70	167 / 54	189 / 32	Saturday	10
11		19 / 202	Sunday	60 / 161	83 / 138	Sunday	112 / 109	Saturday	Saturday	168 / 53	190 / 31	Sunday	11
12		20 / 201	40 / 181	61 / 160	Saturday	99 / 122	113 / 108	Sunday	Sunday	169 / 52	191 / 30	211 / 10	12
13		Saturday	41 / 180	62 / 159	Sunday	100 / 121	114 / 107	134 / 87	152 / 69	170 / 51	Saturday	212 / 9	13
14		Sunday	42 / 179	63 / 158	84 / 137	101 / 120	Saturday	135 / 86	153 / 68	171 / 50	Sunday	213 / 8	14
15		21 / 200	43 / 178	Saturday	85 / 136	102 / 119	Sunday	136 / 85	154 / 67	Saturday	192 / 29	214 / 7	15
16	Saturday	22 / 199	44 / 177	Sunday	86 / 135	103 / 118	Holiday	137 / 84	155 / 66	Sunday	193 / 28	215 / 6	16
17	Sunday	23 / 198	Saturday	64 / 157	87 / 134	Saturday	115 / 106	Holiday	156 / 65	172 / 49	194 / 27	Saturday	17
18	1 / 220	24 / 197	Sunday	65 / 156	88 / 133	Sunday	116 / 105	Saturday	Saturday	173 / 48	195 / 26	Sunday	18
19	2 / 219	25 / 196	45 / 176	66 / 155	Saturday	104 / 117	117 / 104	Sunday	Sunday	174 / 47	196 / 25	216 / 5	19
20	3 / 218	Saturday	46 / 175	67 / 154	Sunday	105 / 116	118 / 103	Holiday	157 / 64	175 / 46	Saturday	217 / 4	20
21	4 / 217	Sunday	47 / 174	68 / 153	Holiday	106 / 115	Saturday	138 / 83	158 / 63	176 / 45	Sunday	218 / 3	21
22	5 / 216	26 / 195	48 / 173	Saturday	Holiday	107 / 114	Sunday	139 / 82	159 / 62	Saturday	197 / 24	219 / 2	22
23	Saturday	27 / 194	49 / 172	Sunday	Holiday	Holiday	119 / 102	140 / 81	160 / 61	Sunday	198 / 23	220 / 1	23
24	Sunday	28 / 193	Saturday	69 / 152	Holiday	Saturday	120 / 101	141 / 80	161 / 60	177 / 44	199 / 22	Saturday	24
25	6 / 215	29 / 192	Sunday	70 / 151	Holiday	Sunday	121 / 100	Saturday	Saturday	178 / 43	200 / 21	Sunday	25
26	7 / 214	30 / 191	50 / 171	71 / 150	Saturday	Holiday	122 / 99	Sunday	Sunday	179 / 42	201 / 20		26
27	8 / 213	Saturday	51 / 170	72 / 149	Sunday	Holiday	123 / 98	142 / 79	162 / 59	180 / 41	Saturday		27
28	9 / 212	Sunday	52 / 169	73 / 148	89 / 132	Holiday	Saturday	143 / 78	163 / 58	181 / 40	Sunday		28
29	10 / 211	31 / 190	53 / 168	Saturday	90 / 131	Holiday	Sunday		164 / 57	Saturday	Holiday		29
30	Saturday	32 / 189	54 / 167	Sunday	91 / 130	Holiday	124 / 97		165 / 56	Sunday	202 / 19		30
31	Sunday	33 / 188		74 / 147		Saturday	125 / 96		166 / 55		203 / 18		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	23	21	20	17	16	18	18	23	15	22	17	220

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:05 AM

210 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		11 / 200	34 / 177	Saturday	75 / 136	92 / 119	Sunday	126 / 85	144 / 67	Saturday	182 / 29	204 / 7	1
2	Saturday	12 / 199	35 / 176	Sunday	76 / 135	93 / 118	Holiday	127 / 84	145 / 66	Sunday	183 / 28	205 / 6	2
3	Sunday	13 / 198	Saturday	55 / 156	77 / 134	Saturday	Holiday	128 / 83	146 / 65	Holiday	184 / 27	Saturday	3
4		14 / 197	Sunday	56 / 155	78 / 133	Sunday	Holiday	Saturday	Saturday	Holiday	185 / 26	Sunday	4
5		15 / 196	Holiday	57 / 154	Saturday	94 / 117	108 / 103	Sunday	Sunday	Holiday	186 / 25	206 / 5	5
6		Saturday	36 / 175	58 / 153	Sunday	95 / 116	109 / 102	129 / 82	147 / 64	Holiday	Saturday	207 / 4	6
7		Sunday	37 / 174	59 / 152	79 / 132	96 / 115	Saturday	130 / 81	148 / 63	Holiday	Sunday	208 / 3	7
8		16 / 195	38 / 173	Saturday	80 / 131	97 / 114	Sunday	131 / 80	149 / 62	Saturday	187 / 24	209 / 2	8
9	Saturday	17 / 194	39 / 172	Sunday	81 / 130	98 / 113	110 / 101	132 / 79	150 / 61	Sunday	188 / 23	210 / 1	9
10	Sunday	18 / 193	Saturday	Holiday	82 / 129	Saturday	111 / 100	133 / 78	151 / 60	167 / 44	189 / 22	Saturday	10
11		19 / 192	Sunday	60 / 151	83 / 128	Sunday	112 / 99	Saturday	Saturday	168 / 43	190 / 21	Sunday	11
12		20 / 191	40 / 171	61 / 150	Saturday	99 / 112	113 / 98	Sunday	Sunday	169 / 42	191 / 20		12
13		Saturday	41 / 170	62 / 149	Sunday	100 / 111	114 / 97	134 / 77	152 / 59	170 / 41	Saturday		13
14		Sunday	42 / 169	63 / 148	84 / 127	101 / 110	Saturday	135 / 76	153 / 58	171 / 40	Sunday		14
15		21 / 190	43 / 168	Saturday	85 / 126	102 / 109	Sunday	136 / 75	154 / 57	Saturday	192 / 19		15
16	Saturday	22 / 189	44 / 167	Sunday	86 / 125	103 / 108	Holiday	137 / 74	155 / 56	Sunday	193 / 18		16
17	Sunday	23 / 188	Saturday	64 / 147	87 / 124	Saturday	115 / 96	Holiday	156 / 55	172 / 39	194 / 17	Saturday	17
18	1 / 210	24 / 187	Sunday	65 / 146	88 / 123	Sunday	116 / 95	Saturday	Saturday	173 / 38	195 / 16	Sunday	18
19	2 / 209	25 / 186	45 / 166	66 / 145	Saturday	104 / 107	117 / 94	Sunday	Sunday	174 / 37	196 / 15		19
20	3 / 208	Saturday	46 / 165	67 / 144	Sunday	105 / 106	118 / 93	Holiday	157 / 54	175 / 36	Saturday		20
21	4 / 207	Sunday	47 / 164	68 / 143	Holiday	106 / 105	Saturday	138 / 73	158 / 53	176 / 35	Sunday		21
22	5 / 206	26 / 185	48 / 163	Saturday	Holiday	107 / 104	Sunday	139 / 72	159 / 52	Saturday	197 / 14		22
23	Saturday	27 / 184	49 / 162	Sunday	Holiday	Holiday	119 / 92	140 / 71	160 / 51	Sunday	198 / 13		23
24	Sunday	28 / 183	Saturday	69 / 142	Holiday	Saturday	120 / 91	141 / 70	161 / 50	177 / 34	199 / 12	Saturday	24
25	6 / 205	29 / 182	Sunday	70 / 141	Holiday	Sunday	121 / 90	Saturday	Saturday	178 / 33	200 / 11	Sunday	25
26	7 / 204	30 / 181	50 / 161	71 / 140	Saturday	Holiday	122 / 89	Sunday	Sunday	179 / 32	201 / 10		26
27	8 / 203	Saturday	51 / 160	72 / 139	Sunday	Holiday	123 / 88	142 / 69	162 / 49	180 / 31	Saturday		27
28	9 / 202	Sunday	52 / 159	73 / 138	89 / 122	Holiday	Saturday	143 / 68	163 / 48	181 / 30	Sunday		28
29	10 / 201	31 / 180	53 / 158	Saturday	90 / 121	Holiday	Sunday		164 / 47	Saturday	Holiday		29
30	Saturday	32 / 179	54 / 157	Sunday	91 / 120	Holiday	124 / 87		165 / 46	Sunday	202 / 9		30
31	Sunday	33 / 178		74 / 137		Saturday	125 / 86		166 / 45		203 / 8		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	23	21	20	17	16	18	18	23	15	22	7	210

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:06 AM

205 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		11 / 195	34 / 172	Saturday	75 / 131	92 / 114	Sunday	126 / 80	144 / 62	Saturday	182 / 24	204 / 2	1
2	Saturday	12 / 194	35 / 171	Sunday	76 / 130	93 / 113	Holiday	127 / 79	145 / 61	Sunday	183 / 23	205 / 1	2
3	Sunday	13 / 193	Saturday	55 / 151	77 / 129	Saturday	Holiday	128 / 78	146 / 60	Holiday	184 / 22	Saturday	3
4		14 / 192	Sunday	56 / 150	78 / 128	Sunday	Holiday	Saturday	Saturday	Holiday	185 / 21	Sunday	4
5		15 / 191	Holiday	57 / 149	Saturday	94 / 112	108 / 98	Sunday	Sunday	Holiday	186 / 20		5
6		Saturday	36 / 170	58 / 148	Sunday	95 / 111	109 / 97	129 / 77	147 / 59	Holiday	Saturday		6
7		Sunday	37 / 169	59 / 147	79 / 127	96 / 110	Saturday	130 / 76	148 / 58	Holiday	Sunday		7
8		16 / 190	38 / 168	Saturday	80 / 126	97 / 109	Sunday	131 / 75	149 / 57	Saturday	187 / 19		8
9	Saturday	17 / 189	39 / 167	Sunday	81 / 125	98 / 108	110 / 96	132 / 74	150 / 56	Sunday	188 / 18		9
10	Sunday	18 / 188	Saturday	Holiday	82 / 124	Saturday	111 / 95	133 / 73	151 / 55	167 / 39	189 / 17	Saturday	10
11		19 / 187	Sunday	60 / 146	83 / 123	Sunday	112 / 94	Saturday	Saturday	168 / 38	190 / 16	Sunday	11
12		20 / 186	40 / 166	61 / 145	Saturday	99 / 107	113 / 93	Sunday	Sunday	169 / 37	191 / 15		12
13		Saturday	41 / 165	62 / 144	Sunday	100 / 106	114 / 92	134 / 72	152 / 54	170 / 36	Saturday		13
14		Sunday	42 / 164	63 / 143	84 / 122	101 / 105	Saturday	135 / 71	153 / 53	171 / 35	Sunday		14
15		21 / 185	43 / 163	Saturday	85 / 121	102 / 104	Sunday	136 / 70	154 / 52	Saturday	192 / 14		15
16	Saturday	22 / 184	44 / 162	Sunday	86 / 120	103 / 103	Holiday	137 / 69	155 / 51	Sunday	193 / 13		16
17	Sunday	23 / 183	Saturday	64 / 142	87 / 119	Saturday	115 / 91	Holiday	156 / 50	172 / 34	194 / 12	Saturday	17
18	1 / 205	24 / 182	Sunday	65 / 141	88 / 118	Sunday	116 / 90	Saturday	Saturday	173 / 33	195 / 11	Sunday	18
19	2 / 204	25 / 181	45 / 161	66 / 140	Saturday	104 / 102	117 / 89	Sunday	Sunday	174 / 32	196 / 10		19
20	3 / 203	Saturday	46 / 160	67 / 139	Sunday	105 / 101	118 / 88	Holiday	157 / 49	175 / 31	Saturday		20
21	4 / 202	Sunday	47 / 159	68 / 138	Holiday	106 / 100	Saturday	138 / 68	158 / 48	176 / 30	Sunday		21
22	5 / 201	26 / 180	48 / 158	Saturday	Holiday	107 / 99	Sunday	139 / 67	159 / 47	Saturday	197 / 9		22
23	Saturday	27 / 179	49 / 157	Sunday	Holiday	Holiday	119 / 87	140 / 66	160 / 46	Sunday	198 / 8		23
24	Sunday	28 / 178	Saturday	69 / 137	Holiday	Saturday	120 / 86	141 / 65	161 / 45	177 / 29	199 / 7	Saturday	24
25	6 / 200	29 / 177	Sunday	70 / 136	Holiday	Sunday	121 / 85	Saturday	Saturday	178 / 28	200 / 6	Sunday	25
26	7 / 199	30 / 176	50 / 156	71 / 135	Saturday	Holiday	122 / 84	Sunday	Sunday	179 / 27	201 / 5		26
27	8 / 198	Saturday	51 / 155	72 / 134	Sunday	Holiday	123 / 83	142 / 64	162 / 44	180 / 26	Saturday		27
28	9 / 197	Sunday	52 / 154	73 / 133	89 / 117	Holiday	Saturday	143 / 63	163 / 43	181 / 25	Sunday		28
29	10 / 196	31 / 175	53 / 153	Saturday	90 / 116	Holiday	Sunday		164 / 42	Saturday	Holiday		29
30	Saturday	32 / 174	54 / 152	Sunday	91 / 115	Holiday	124 / 82		165 / 41	Sunday	202 / 4		30
31	Sunday	33 / 173		74 / 132		Saturday	125 / 81		166 / 40		203 / 3		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	10	23	21	20	17	16	18	18	23	15	22	2	205

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:06 AM

200 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		6 / 195	29 / 172	Saturday	70 / 131	87 / 114	Sunday	121 / 80	139 / 62	Saturday	177 / 24	199 / 2	1
2	Saturday	7 / 194	30 / 171	Sunday	71 / 130	88 / 113	Holiday	122 / 79	140 / 61	Sunday	178 / 23	200 / 1	2
3	Sunday	8 / 193	Saturday	50 / 151	72 / 129	Saturday	Holiday	123 / 78	141 / 60	Holiday	179 / 22	Saturday	3
4		9 / 192	Sunday	51 / 150	73 / 128	Sunday	Holiday	Saturday	Saturday	Holiday	180 / 21	Sunday	4
5		10 / 191	Holiday	52 / 149	Saturday	89 / 112	103 / 98	Sunday	Sunday	Holiday	181 / 20		5
6		Saturday	31 / 170	53 / 148	Sunday	90 / 111	104 / 97	124 / 77	142 / 59	Holiday	Saturday		6
7		Sunday	32 / 169	54 / 147	74 / 127	91 / 110	Saturday	125 / 76	143 / 58	Holiday	Sunday		7
8		11 / 190	33 / 168	Saturday	75 / 126	92 / 109	Sunday	126 / 75	144 / 57	Saturday	182 / 19		8
9	Saturday	12 / 189	34 / 167	Sunday	76 / 125	93 / 108	105 / 96	127 / 74	145 / 56	Sunday	183 / 18		9
10	Sunday	13 / 188	Saturday	Holiday	77 / 124	Saturday	106 / 95	128 / 73	146 / 55	162 / 39	184 / 17	Saturday	10
11		14 / 187	Sunday	55 / 146	78 / 123	Sunday	107 / 94	Saturday	Saturday	163 / 38	185 / 16	Sunday	11
12		15 / 186	35 / 166	56 / 145	Saturday	94 / 107	108 / 93	Sunday	Sunday	164 / 37	186 / 15		12
13		Saturday	36 / 165	57 / 144	Sunday	95 / 106	109 / 92	129 / 72	147 / 54	165 / 36	Saturday		13
14		Sunday	37 / 164	58 / 143	79 / 122	96 / 105	Saturday	130 / 71	148 / 53	166 / 35	Sunday		14
15		16 / 185	38 / 163	Saturday	80 / 121	97 / 104	Sunday	131 / 70	149 / 52	Saturday	187 / 14		15
16	Saturday	17 / 184	39 / 162	Sunday	81 / 120	98 / 103	Holiday	132 / 69	150 / 51	Sunday	188 / 13		16
17	Sunday	18 / 183	Saturday	59 / 142	82 / 119	Saturday	110 / 91	Holiday	151 / 50	167 / 34	189 / 12	Saturday	17
18		19 / 182	Sunday	60 / 141	83 / 118	Sunday	111 / 90	Saturday	Saturday	168 / 33	190 / 11	Sunday	18
19		20 / 181	40 / 161	61 / 140	Saturday	99 / 102	112 / 89	Sunday	Sunday	169 / 32	191 / 10		19
20		Saturday	41 / 160	62 / 139	Sunday	100 / 101	113 / 88	Holiday	152 / 49	170 / 31	Saturday		20
21		Sunday	42 / 159	63 / 138	Holiday	101 / 100	Saturday	133 / 68	153 / 48	171 / 30	Sunday		21
22		21 / 180	43 / 158	Saturday	Holiday	102 / 99	Sunday	134 / 67	154 / 47	Saturday	192 / 9		22
23	Saturday	22 / 179	44 / 157	Sunday	Holiday	Holiday	114 / 87	135 / 66	155 / 46	Sunday	193 / 8		23
24	Sunday	23 / 178	Saturday	64 / 137	Holiday	Saturday	115 / 86	136 / 65	156 / 45	172 / 29	194 / 7	Saturday	24
25	1 / 200	24 / 177	Sunday	65 / 136	Holiday	Sunday	116 / 85	Saturday	Saturday	173 / 28	195 / 6	Sunday	25
26	2 / 199	25 / 176	45 / 156	66 / 135	Saturday	Holiday	117 / 84	Sunday	Sunday	174 / 27	196 / 5		26
27	3 / 198	Saturday	46 / 155	67 / 134	Sunday	Holiday	118 / 83	137 / 64	157 / 44	175 / 26	Saturday		27
28	4 / 197	Sunday	47 / 154	68 / 133	84 / 117	Holiday	Saturday	138 / 63	158 / 43	176 / 25	Sunday		28
29	5 / 196	26 / 175	48 / 153	Saturday	85 / 116	Holiday	Sunday		159 / 42	Saturday	Holiday		29
30	Saturday	27 / 174	49 / 152	Sunday	86 / 115	Holiday	119 / 82		160 / 41	Sunday	197 / 4		30
31	Sunday	28 / 173		69 / 132		Saturday	120 / 81		161 / 40		198 / 3		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	5	23	21	20	17	16	18	18	23	15	22	2	200

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:06 AM

195 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		1 / 195	24 / 172	Saturday	65 / 131	82 / 114	Sunday	116 / 80	134 / 62	Saturday	172 / 24	194 / 2	1
2	Saturday	2 / 194	25 / 171	Sunday	66 / 130	83 / 113	Holiday	117 / 79	135 / 61	Sunday	173 / 23	195 / 1	2
3	Sunday	3 / 193	Saturday	45 / 151	67 / 129	Saturday	Holiday	118 / 78	136 / 60	Holiday	174 / 22	Saturday	3
4		4 / 192	Sunday	46 / 150	68 / 128	Sunday	Holiday	Saturday	Saturday	Holiday	175 / 21	Sunday	4
5		5 / 191	Holiday	47 / 149	Saturday	84 / 112	98 / 98	Sunday	Sunday	Holiday	176 / 20		5
6		Saturday	26 / 170	48 / 148	Sunday	85 / 111	99 / 97	119 / 77	137 / 59	Holiday	Saturday		6
7		Sunday	27 / 169	49 / 147	69 / 127	86 / 110	Saturday	120 / 76	138 / 58	Holiday	Sunday		7
8		6 / 190	28 / 168	Saturday	70 / 126	87 / 109	Sunday	121 / 75	139 / 57	Saturday	177 / 19		8
9	Saturday	7 / 189	29 / 167	Sunday	71 / 125	88 / 108	100 / 96	122 / 74	140 / 56	Sunday	178 / 18		9
10	Sunday	8 / 188	Saturday	Holiday	72 / 124	Saturday	101 / 95	123 / 73	141 / 55	157 / 39	179 / 17	Saturday	10
11		9 / 187	Sunday	50 / 146	73 / 123	Sunday	102 / 94	Saturday	Saturday	158 / 38	180 / 16	Sunday	11
12		10 / 186	30 / 166	51 / 145	Saturday	89 / 107	103 / 93	Sunday	Sunday	159 / 37	181 / 15		12
13		Saturday	31 / 165	52 / 144	Sunday	90 / 106	104 / 92	124 / 72	142 / 54	160 / 36	Saturday		13
14		Sunday	32 / 164	53 / 143	74 / 122	91 / 105	Saturday	125 / 71	143 / 53	161 / 35	Sunday		14
15		11 / 185	33 / 163	Saturday	75 / 121	92 / 104	Sunday	126 / 70	144 / 52	Saturday	182 / 14		15
16	Saturday	12 / 184	34 / 162	Sunday	76 / 120	93 / 103	Holiday	127 / 69	145 / 51	Sunday	183 / 13		16
17	Sunday	13 / 183	Saturday	54 / 142	77 / 119	Saturday	105 / 91	Holiday	146 / 50	162 / 34	184 / 12	Saturday	17
18		14 / 182	Sunday	55 / 141	78 / 118	Sunday	106 / 90	Saturday	Saturday	163 / 33	185 / 11	Sunday	18
19		15 / 181	35 / 161	56 / 140	Saturday	94 / 102	107 / 89	Sunday	Sunday	164 / 32	186 / 10		19
20		Saturday	36 / 160	57 / 139	Sunday	95 / 101	108 / 88	Holiday	147 / 49	165 / 31	Saturday		20
21		Sunday	37 / 159	58 / 138	Holiday	96 / 100	Saturday	128 / 68	148 / 48	166 / 30	Sunday		21
22		16 / 180	38 / 158	Saturday	Holiday	97 / 99	Sunday	129 / 67	149 / 47	Saturday	187 / 9		22
23	Saturday	17 / 179	39 / 157	Sunday	Holiday	Holiday	109 / 87	130 / 66	150 / 46	Sunday	188 / 8		23
24	Sunday	18 / 178	Saturday	59 / 137	Holiday	Saturday	110 / 86	131 / 65	151 / 45	167 / 29	189 / 7	Saturday	24
25		19 / 177	Sunday	60 / 136	Holiday	Sunday	111 / 85	Saturday	Saturday	168 / 28	190 / 6	Sunday	25
26		20 / 176	40 / 156	61 / 135	Saturday	Holiday	112 / 84	Sunday	Sunday	169 / 27	191 / 5		26
27		Saturday	41 / 155	62 / 134	Sunday	Holiday	113 / 83	132 / 64	152 / 44	170 / 26	Saturday		27
28		Sunday	42 / 154	63 / 133	79 / 117	Holiday	Saturday	133 / 63	153 / 43	171 / 25	Sunday		28
29		21 / 175	43 / 153	Saturday	80 / 116	Holiday	Sunday		154 / 42	Saturday	Holiday		29
30	Saturday	22 / 174	44 / 152	Sunday	81 / 115	Holiday	114 / 82		155 / 41	Sunday	192 / 4		30
31	Sunday	23 / 173		64 / 132		Saturday	115 / 81		156 / 40		193 / 3		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	0	23	21	20	17	16	18	18	23	15	22	2	195

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:06 AM

190 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

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

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:07 AM

190 DAY EMPLOYEE WORK CALENDAR FOR 2016-17 (Food Service Manager)

Prof Learning Day

Teacher work day - no school for students

DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1		**4 / 187**	27 / 164	**Saturday**	68 / 123	84 / 107	**Sunday**	117 / 74	135 / 56	**Saturday**	171 / 20		1
2	**Saturday**	**5 / 186**	28 / 163	**Sunday**	69 / 122	85 / 106	Holiday	118 / 73	136 / 55	**Sunday**	172 / 19		2
3	**Sunday**	**6 / 185**	**Saturday**	48 / 143	70 / 121	**Saturday**	Holiday	119 / 72	137 / 54	Holiday	173 / 18	**Saturday**	3
4		**7 / 184**	**Sunday**	49 / 142	71 / 120	**Sunday**	Holiday	**Saturday**	**Saturday**	Holiday	174 / 17	**Sunday**	4
5		**8 / 183**	Holiday	50 / 141	**Saturday**	86 / 105	**No Work**	**Sunday**	**Sunday**	Holiday	175 / 16		5
6		**Saturday**	29 / 162	51 / 140	**Sunday**	87 / 104	**100 / 91**	120 / 71	138 / 53	Holiday	**Saturday**		6
7		**Sunday**	30 / 161	52 / 139	72 / 119	88 / 103	**Saturday**	121 / 70	139 / 52	Holiday	**Sunday**		7
8		9 / 182	31 / 160	**Saturday**	**No Work**	89 / 102	**Sunday**	122 / 69	140 / 51	**Saturday**	176 / 15		8
9	**Saturday**	10 / 181	32 / 159	**Sunday**	73 / 118	90 / 101	101 / 90	123 / 68	141 / 50	**Sunday**	177 / 14		9
10	**Sunday**	11 / 180	**Saturday**	Holiday	74 / 117	**Saturday**	102 / 89	124 / 67	**No Work**	156 / 35	178 / 13	**Saturday**	10
11		12 / 179	**Sunday**	**53 / 138**	75 / 116	**Sunday**	103 / 88	**Saturday**	**Saturday**	157 / 34	179 / 12	**Sunday**	11
12		13 / 178	33 / 158	54 / 137	**Saturday**	91 / 100	104 / 87	**Sunday**	**Sunday**	158 / 33	180 / 11		12
13		**Saturday**	34 / 157	55 / 136	**Sunday**	92 / 99	105 / 86	125 / 66	**No Work**	159 / 32	**Saturday**		13
14		**Sunday**	35 / 156	56 / 135	76 / 115	93 / 98	**Saturday**	126 / 65	142 / 49	160 / 31	**Sunday**		14
15		14 / 177	36 / 155	**Saturday**	77 / 114	94 / 97	**Sunday**	127 / 64	143 / 48	**Saturday**	181 / 10		15
16	**Saturday**	15 / 176	37 / 154	**Sunday**	78 / 113	95 / 96	Holiday	128 / 63	144 / 47	**Sunday**	182 / 9		16
17	**Sunday**	16 / 175	**Saturday**	57 / 134	79 / 112	**Saturday**	106 / 85	Holiday	145 / 46	161 / 30	183 / 8	**Saturday**	17
18		17 / 174	**Sunday**	58 / 133	80 / 111	**Sunday**	107 / 84	**Saturday**	**Saturday**	162 / 29	184 / 7	**Sunday**	18
19		18 / 173	38 / 153	59 / 132	**Saturday**	96 / 95	108 / 83	**Sunday**	**Sunday**	163 / 28	185 / 6		19
20		**Saturday**	39 / 152	60 / 131	**Sunday**	97 / 94	109 / 82	Holiday	146 / 45	164 / 27	**Saturday**		20
21		**Sunday**	40 / 151	61 / 130	Holiday	98 / 93	**Saturday**	129 / 62	147 / 44	165 / 26	**Sunday**		21
22		19 / 172	41 / 150	**Saturday**	Holiday	99 / 92	**Sunday**	130 / 61	148 / 43	**Saturday**	186 / 5		22
23	**Saturday**	20 / 171	42 / 149	**Sunday**	Holiday	Holiday	110 / 81	131 / 60	149 / 42	**Sunday**	187 / 4		23
24	**Sunday**	21 / 170	**Saturday**	62 / 129	Holiday	**Saturday**	111 / 80	132 / 59	150 / 41	166 / 25	188 / 3	**Saturday**	24
25		22 / 169	**Sunday**	63 / 128	Holiday	**Sunday**	112 / 79	**Saturday**	**Saturday**	167 / 24	189 / 2	**Sunday**	25
26	1 / 190	23 / 168	43 / 148	64 / 127	**Saturday**	Holiday	113 / 78	**Sunday**	**Sunday**	168 / 23	**190 / 1**		26
27	2 / 189	**Saturday**	44 / 147	65 / 126	**Sunday**	Holiday	114 / 77	133 / 58	151 / 40	169 / 22	**Saturday**		27
28	3 / 188	**Sunday**	45 / 146	66 / 125	81 / 110	Holiday	**Saturday**	134 / 57	152 / 39	170 / 21	**Sunday**		28
29	**No Work**	24 / 167	46 / 145	**Saturday**	82 / 109	Holiday	**Sunday**		153 / 38	**Saturday**	Holiday		29
30	**Saturday**	25 / 166	47 / 144	**Sunday**	83 / 108	Holiday	115 / 76		154 / 37	**Sunday**			30
31	**Sunday**	26 / 165		67 / 124		**Saturday**	116 / 75		155 / 36				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	3	23	21	20	16	16	17	18	21	15	20	0	**190**

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/23/2016 12:35 PM

182 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

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

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/23/2016 12:35 PM

184 DAY EMPLOYEE WORK CALENDAR FOR 2016-17 (Bus Drivers)

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

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:08 AM

184 DAY EMPLOYEE WORK CALENDAR FOR 2016-17

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

cal_2016-17

Any days missed due to inclement weather will be made up as determined based on school system need.

3/22/2016 10:08 AM

2016-17
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)

2016-17 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
Campus Security Associate	24	A - 235
Certified Instructor, Transportation	27	A - 235
Certified Occupational Therapy Assistant	28	A - 190
Clinic Assistant	21	A - 184
Dispatcher, Transportation	25	A - 235
Educational Interpreter	28	A - 190
Electronic Technician	26	A - 235
Environmental Technician	26	A - 235
Exec Assistant to Supt/Board	28	A - 235
Fleet Mechanic 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 184

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 Liaison	22	A - 184
Personnel Investigator	28	A - 220
Physical Therapy Assistant	28	A - 190
School Police Investigator	28	A - 220
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
Residency Verification Specialist	28	A - 190
School Data Clerk	25	A - 220
School Police Officer	28	A - 190
School Police Officer	28	A - 235
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
Technical Support Specialist II	28	A - 235
Trades Helper	23	A - 235
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	$ 21,979	$ 22,594	$ 23,227	$ 23,877	$ 24,546	$ 25,233	$ 25,940	$ 26,666	$ 27,413	$ 28,181	$ 28,970	$ 29,781	$ 30,615	$ 31,472	$ 32,353	$ 33,259	$ 34,190	$ 35,147	$ 36,131	$ 37,143	$ 38,183	$ 39,252	$ 40,351
	21	$ 23,420	$ 24,076	$ 24,750	$ 25,443	$ 26,155	$ 26,887	$ 27,640	$ 28,414	$ 29,210	$ 30,028	$ 30,869	$ 31,733	$ 32,622	$ 33,535	$ 34,474	$ 35,439	$ 36,431	$ 37,451	$ 38,500	$ 39,578	$ 40,686	$ 41,825	$ 42,996
	22	$ 25,193	$ 25,898	$ 26,623	$ 27,368	$ 28,134	$ 28,922	$ 29,732	$ 30,565	$ 31,421	$ 32,301	$ 33,205	$ 34,135	$ 35,091	$ 36,074	$ 37,084	$ 38,122	$ 39,189	$ 40,286	$ 41,414	$ 42,574	$ 43,766	$ 44,991	$ 46,251
	23	$ 27,298	$ 28,062	$ 28,848	$ 29,656	$ 30,486	$ 31,340	$ 32,218	$ 33,120	$ 34,047	$ 35,000	$ 35,980	$ 36,987	$ 38,023	$ 39,088	$ 40,182	$ 41,307	$ 42,464	$ 43,653	$ 44,875	$ 46,132	$ 47,424	$ 48,752	$ 50,117
	24	$ 29,848	$ 30,684	$ 31,543	$ 32,426	$ 33,334	$ 34,267	$ 35,226	$ 36,212	$ 37,226	$ 38,268	$ 39,339	$ 40,441	$ 41,573	$ 42,737	$ 43,934	$ 45,164	$ 46,429	$ 47,729	$ 49,065	$ 50,439	$ 51,851	$ 53,303	$ 54,795
	25	$ 32,728	$ 33,644	$ 34,586	$ 35,554	$ 36,550	$ 37,573	$ 38,625	$ 39,706	$ 40,818	$ 41,961	$ 43,136	$ 44,344	$ 45,586	$ 46,862	$ 48,174	$ 49,523	$ 50,910	$ 52,335	$ 53,800	$ 55,306	$ 56,855	$ 58,447	$ 60,084
	26	$ 36,052	$ 37,061	$ 38,099	$ 39,166	$ 40,263	$ 41,390	$ 42,549	$ 43,740	$ 44,965	$ 46,224	$ 47,518	$ 48,848	$ 50,216	$ 51,622	$ 53,067	$ 54,553	$ 56,080	$ 57,650	$ 59,264	$ 60,923	$ 62,629	$ 64,383	$ 66,186
	27	$ 40,151	$ 41,275	$ 42,431	$ 43,619	$ 44,840	$ 46,096	$ 47,387	$ 48,714	$ 50,078	$ 51,480	$ 52,921	$ 54,403	$ 55,926	$ 57,492	$ 59,102	$ 60,757	$ 62,458	$ 64,207	$ 66,005	$ 67,853	$ 69,753	$ 71,706	$ 73,714
	28	$ 44,915	$ 46,173	$ 47,466	$ 48,795	$ 50,161	$ 51,566	$ 53,010	$ 54,494	$ 56,020	$ 57,589	$ 59,201	$ 60,859	$ 62,563	$ 64,315	$ 66,116	$ 67,967	$ 69,870	$ 71,826	$ 73,837	$ 75,904	$ 78,029	$ 80,214	$ 82,460

		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	$ 30,638	$ 31,496	$ 32,378	$ 33,285	$ 34,217	$ 35,175	$ 36,160	$ 37,172	$ 38,213	$ 39,283	$ 40,383	$ 41,514	$ 42,676	$ 43,871	$ 45,099	$ 46,362	$ 47,660	$ 48,994	$ 50,366	$ 51,776	$ 53,226	$ 54,716	$ 56,248
	28	$ 42,050	$ 43,227	$ 44,437	$ 45,681	$ 46,960	$ 48,275	$ 49,627	$ 51,017	$ 52,445	$ 53,913	$ 55,423	$ 56,975	$ 58,570	$ 60,210	$ 61,896	$ 63,629	$ 65,411	$ 67,243	$ 69,126	$ 71,062	$ 73,052	$ 75,097	$ 77,200

		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	$ 29,245	$ 30,064	$ 30,906	$ 31,771	$ 32,661	$ 33,576	$ 34,516	$ 35,482	$ 36,476	$ 37,497	$ 38,547	$ 39,626	$ 40,736	$ 41,877	$ 43,050	$ 44,255	$ 45,494	$ 46,768	$ 48,078	$ 49,424	$ 50,808	$ 52,231	$ 53,693
	27	$ 35,879	$ 36,884	$ 37,917	$ 38,979	$ 40,070	$ 41,192	$ 42,345	$ 43,531	$ 44,750	$ 46,003	$ 47,291	$ 48,615	$ 49,976	$ 51,375	$ 52,814	$ 54,293	$ 55,813	$ 57,376	$ 58,983	$ 60,635	$ 62,333	$ 64,078	$ 65,872

		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	$ 20,368	$ 20,938	$ 21,524	$ 22,127	$ 22,747	$ 23,384	$ 24,039	$ 24,712	$ 25,404	$ 26,115	$ 26,846	$ 27,598	$ 28,371	$ 29,165	$ 29,982	$ 30,821	$ 31,684	$ 32,571	$ 33,483	$ 34,421	$ 35,385	$ 36,376	$ 37,395
	24	$ 24,129	$ 24,805	$ 25,500	$ 26,214	$ 26,948	$ 27,703	$ 28,479	$ 29,276	$ 30,096	$ 30,939	$ 31,805	$ 32,696	$ 33,612	$ 34,553	$ 35,520	$ 36,515	$ 37,537	$ 38,588	$ 39,668	$ 40,779	$ 41,921	$ 43,095	$ 44,302
	26	$ 29,149	$ 29,965	$ 30,804	$ 31,666	$ 32,553	$ 33,464	$ 34,401	$ 35,364	$ 36,354	$ 37,372	$ 38,418	$ 39,494	$ 40,600	$ 41,737	$ 42,906	$ 44,107	$ 45,342	$ 46,612	$ 47,917	$ 49,259	$ 50,638	$ 52,056	$ 53,514
	27	$ 32,462	$ 33,371	$ 34,305	$ 35,266	$ 36,253	$ 37,268	$ 38,312	$ 39,385	$ 40,488	$ 41,622	$ 42,787	$ 43,985	$ 45,217	$ 46,483	$ 47,785	$ 49,123	$ 50,498	$ 51,912	$ 53,366	$ 54,860	$ 56,396	$ 57,975	$ 59,598
	28	$ 36,314	$ 37,331	$ 38,376	$ 39,451	$ 40,556	$ 41,692	$ 42,859	$ 44,059	$ 45,293	$ 46,561	$ 47,865	$ 49,205	$ 50,583	$ 51,999	$ 53,455	$ 54,952	$ 56,491	$ 58,073	$ 59,699	$ 61,371	$ 63,089	$ 64,855	$ 66,671

		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	$ 15,015	$ 15,435	$ 15,435	$ 15,867	$ 16,311	$ 16,768	$ 17,238	$ 17,721	$ 18,217	$ 18,727	$ 19,251	$ 19,790	$ 20,344	$ 20,914	$ 21,500	$ 22,102	$ 22,721	$ 23,357	$ 24,011	$ 24,683	$ 25,374	$ 26,084	$ 26,814

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	$ 18,338	$ 18,851	$ 19,379	$ 19,922	$ 20,480	$ 21,053	$ 21,642	$ 22,248	$ 22,871	$ 23,511	$ 24,169	$ 24,846	$ 25,542	$ 26,257	$ 26,992	$ 27,748	$ 28,525	$ 29,324	$ 30,145	$ 30,989	$ 31,857	$ 32,749	$ 33,666
	22	$ 19,726	$ 20,278	$ 20,846	$ 21,430	$ 22,030	$ 22,647	$ 23,281	$ 23,933	$ 24,603	$ 25,292	$ 26,000	$ 26,728	$ 27,476	$ 28,245	$ 29,036	$ 29,849	$ 30,685	$ 31,544	$ 32,427	$ 33,335	$ 34,268	$ 35,228	$ 36,214

2016-17 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
Accountant IV	30	B - 235
Auditor, Accounting Services	30	B - 235
Budget Analyst III	30	B - 235
Business Analyst, Payroll and Benefits	31	B - 235
Captain - School Police Officers	31	B - 235
Chief Financial Officer	39	B - 235
Chief Information Officer	39	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 Counseling & Graduation Support	32	B - 235
Coord Advanced Studies	32	B - 235
Coord Architectural	32	B - 235
Coord Architecture & Capacity	32	B - 235
Coord Assessment	32	B - 235
Coord Budget Services	31	B - 235
Coord Charter Schools	32	B - 235
Coord College & Career Academies	32	B - 235
Coord Compliance	32	B - 235
Coord Continuous Improvement, Accountability	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 Services	32	B - 235
Coord Fine Arts	32	B - 235
Coord Fiscal Services	32	B - 235
Coord Fulton Education Foundation	31	B - 235
Coord Grants	31	B - 235
Coord Health/Physical Education	32	B - 235
Coord Infrastructure Management	32	B - 235
Coord IT Training and Support	32	B - 235
Coord Learning & Development	31	B - 235
Coord Network Administration	31	B - 235
Coord Portables & Renovations	32	B - 235
Coord Property Control	32	B - 235
Coord School Nutrition Program	32	B - 235
Coord School Technology Support	32	B - 235
Coord Services for Exceptional Children	32	B - 235
Coord Social Work Services	31	B - 235

Job Title	Grade	Scale
Coord Student Health Services	32	B - 235
Coord Talent Management & Org Dev	32	B - 235
Coord Teacher/Staff Quaity	31	B - 235
Coord Technology Services Support	31	B - 235
Coord Transportation	32	B - 235
Coord Virtual & Extended Learning	31	B - 235
Coord Utilities Services	32	B - 235
Coord Warehouse Operations	32	B - 235
Counselor, ES & MS (Proposed)	30	B - 200
Counselor, HS (Proposed)	30	B - 205
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	34	B - 235
Dir Athletics	34	B - 235
Dir Budget Services	33	B - 235
Dir Data Utilization	34	B - 235
Dir Data Warehouse	33	B - 235
Dir Engineering	34	B - 235
Dir Staffing	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 JROTC	MIP	B - 235
Dir Land Management	34	B - 235
Dir Learning & Teaching	34	B - 235
Dir Operations Support	34	B - 235
Dir Program Evaluation	34	B - 235
Dir Project Management	33	B - 235
Dir School Governance & Flexibility	34	B - 235
Dir School Technology Support	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
District Chef	29	SNP-210
Exec Dir Accountability	35	B - 235
Exec Dir Accounting Services	35	B - 235
Exec Dir Capital Improvements	35	B - 235
Exec Dir Career Technology	35	B - 235

2016-17 Position Listing

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Exec Dir Communications & Const. Svcs	35	B - 235
Exec Dir Contracting, Warehouse & Printing	35	B - 235
Exec Dir Counseling/Psych/SSW	35	B - 235
Exec Dir Enterprise Application & Information	35	B - 235
Exec Dir Facilities Services	35	B - 235
Exec Dir Fiscal Services	35	B - 235
Exec Dir Human Resources Operations	35	B - 235
Exec Dir Learning and Development	35	B - 235
Exec Dir Operational Planning	35	B - 235
Exec Dir Pension Services	35	B - 235
Exec Dir Safety & Security	35	B - 235
Exec Dir School Nutrition Program	35	B - 235
Exec Dir Svcs for Exceptional Children	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
Foreman - Maint/Trans	29	B - 235
Internal Auditor	30	B - 235
HRIS Analyst	31	B - 235
Lieutenant, School Police	29	B - 235
Mgr, Assessment	31	B - 235
Mgr, Building Services	29	B - 235
Mgr, Communications	31	B - 235
Mgr, Employee Compensation	31	B - 235
Mgr, Internal Audit	31	B - 235
Mgr, IT Program Manager	31	B - 235
Mgr, Master Schedule Support	31	B - 235
Mgr, Position Control/Org Management	31	B - 235
Mgr, School Governance & Flexibility	31	B - 235
Mgr, Student Information Systems	31	B - 235
Museum Curator	30	B - 235
Operational Planning Analyst	30	B - 235
Program Admin - 504/School Counseling	29	B - 235
Program Admin - RTI/SST	29	B - 235

Job Title	Grade	Scale
Program Admin - RTI/DISPRO	29	B - 235
Program Evaluation Analyst	30	B - 235
Program Specialist	30	B - 235
Project Manager, Information Technology	31	B - 235
Property Anayst III	29	B - 235
Purchasing Agent	31	B - 235
Research & Evaluation Analyst	30	B - 235
Records Retention Program Mgr	30	B - 235
Remedial Analyst, Pre-K	29	B - 235
Risk Manager	31	B - 235
SAP Basis/Security Administrator	32	B - 235
SAP Financial/HCM Config Administrator	32	B - 235
SAP HCM/Talent Mgmt Administrator	32	B - 235
School Nurse	29	B - 190
School Psychologist (Proposed)	30	B - 195
School Social Worker (Proposed)	30	B - 195
Senior Buyer	29	B - 235
Senior Developer	32	B - 235
Senior Project Manager, Information Tech	32	B - 235
SharePoint 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

Salary Scale B - Executive

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
235	29	$ 58,844	$ 60,492	$ 62,186	$ 63,927	$ 65,717	$ 67,557	$ 69,449	$ 71,394	$ 73,393	$ 75,448	$ 77,561	$ 79,733	$ 81,966	$ 84,261	$ 86,620	$ 89,045	$ 91,538	$ 94,101
	30	$ 62,482	$ 64,232	$ 66,030	$ 67,879	$ 69,780	$ 71,734	$ 73,743	$ 75,808	$ 77,931	$ 80,113	$ 82,356	$ 84,662	$ 87,033	$ 89,470	$ 91,975	$ 94,550	$ 97,197	$ 99,919
	31	$ 66,801	$ 68,671	$ 70,594	$ 72,571	$ 74,603	$ 76,692	$ 78,839	$ 81,046	$ 83,315	$ 85,648	$ 88,046	$ 90,511	$ 93,045	$ 95,650	$ 98,328	$ 101,081	$ 103,911	$ 106,821
	32	$ 71,857	$ 73,869	$ 75,937	$ 78,063	$ 80,249	$ 82,496	$ 84,806	$ 87,181	$ 89,622	$ 92,131	$ 94,711	$ 97,363	$ 100,089	$ 102,891	$ 105,772	$ 108,734	$ 111,779	$ 114,909
	33	$ 77,840	$ 80,020	$ 82,261	$ 84,564	$ 86,932	$ 89,366	$ 91,868	$ 94,440	$ 97,084	$ 99,802	$ 102,596	$ 105,469	$ 108,422	$ 111,458	$ 114,579	$ 117,787	$ 121,085	$ 124,475
	34	$ 84,869	$ 87,245	$ 89,688	$ 92,199	$ 94,781	$ 97,435	$ 100,163	$ 102,968	$ 105,851	$ 108,815	$ 111,862	$ 114,994	$ 118,214	$ 121,524	$ 124,927	$ 128,425	$ 132,021	$ 135,718
	35	$ 87,859	$ 90,319	$ 92,848	$ 95,448	$ 98,121	$ 100,868	$ 103,692	$ 106,595	$ 109,580	$ 112,648	$ 115,802	$ 119,044	$ 122,377	$ 125,804	$ 129,327	$ 132,948	$ 136,671	$ 140,498
	36	$ 94,145	$ 96,781	$ 99,491	$ 102,277	$ 105,141	$ 108,085	$ 111,111	$ 114,222	$ 117,420	$ 120,708	$ 124,088	$ 127,562	$ 131,134	$ 134,806	$ 138,581	$ 142,461	$ 146,450	$ 150,551
	37	$ 101,586	$ 104,430	$ 107,354	$ 110,360	$ 113,450	$ 116,627	$ 119,893	$ 123,250	$ 126,701	$ 130,249	$ 133,896	$ 137,645	$ 141,499	$ 145,461	$ 149,534	$ 153,721	$ 158,025	$ 162,450
	38	$ 110,300	$ 113,388	$ 116,563	$ 119,827	$ 123,182	$ 126,631	$ 130,177	$ 133,822	$ 137,569	$ 141,421	$ 145,381	$ 149,452	$ 153,637	$ 157,939	$ 162,361	$ 166,907	$ 171,580	$ 176,384
	39	$ 120,605	$ 123,982	$ 127,454	$ 131,023	$ 134,692	$ 138,463	$ 142,340	$ 146,326	$ 150,423	$ 154,635	$ 158,965	$ 163,416	$ 167,992	$ 172,696	$ 177,531	$ 182,502	$ 187,612	$ 192,865

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
190	29	$ 47,578	$ 48,910	$ 50,279	$ 51,687	$ 53,134	$ 54,622	$ 56,151	$ 57,723	$ 59,339	$ 61,001	$ 62,709	$ 64,465	$ 66,270	$ 68,126	$ 70,034	$ 71,995	$ 74,011	$ 76,083
	30	$ 50,518	$ 51,933	$ 53,387	$ 54,882	$ 56,419	$ 57,999	$ 59,623	$ 61,292	$ 63,008	$ 64,772	$ 66,586	$ 68,450	$ 70,367	$ 72,337	$ 74,362	$ 76,444	$ 78,584	$ 80,784

School Social Workers - School Psychologists

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
195	30	$ 51,849	$ 53,301	$ 54,793	$ 56,327	$ 57,904	$ 59,525	$ 61,192	$ 62,905	$ 64,666	$ 66,477	$ 68,338	$ 70,251	$ 72,218	$ 74,240	$ 76,319	$ 78,456	$ 80,653	$ 82,911

Counselor - Elementary School and Middle School

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
200	30	$ 53,177	$ 54,666	$ 56,197	$ 57,771	$ 59,389	$ 61,052	$ 62,761	$ 64,518	$ 66,324	$ 68,181	$ 70,090	$ 72,053	$ 74,070	$ 76,144	$ 78,276	$ 80,468	$ 82,721	$ 85,037

Counselor - High School

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
205	30	$ 54,507	$ 56,033	$ 57,602	$ 59,215	$ 60,873	$ 62,577	$ 64,329	$ 66,130	$ 67,982	$ 69,885	$ 71,842	$ 73,854	$ 75,922	$ 78,048	$ 80,233	$ 82,480	$ 84,789	$ 87,163

2016-17 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
2016-17 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	$ 82,261	$ 84,564	$ 86,932	$ 89,366	$ 91,868	$ 94,440	$ 97,084	$ 99,802	$ 102,596	$ 105,469	$ 108,422	$ 111,458	$ 114,579	$ 117,787	$ 121,085	$ 124,475
	34	$ 89,688	$ 92,199	$ 94,781	$ 97,435	$ 100,163	$ 102,968	$ 105,851	$ 108,815	$ 111,862	$ 114,994	$ 118,214	$ 121,524	$ 124,927	$ 128,425	$ 132,021	$ 135,718
	35	$ 92,848	$ 95,448	$ 98,121	$ 100,868	$ 103,692	$ 106,595	$ 109,580	$ 112,648	$ 115,802	$ 119,044	$ 122,377	$ 125,804	$ 129,327	$ 132,948	$ 136,671	$ 140,498

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	$ 72,705	$ 74,741	$ 76,834	$ 78,985	$ 81,197	$ 83,471	$ 85,808	$ 88,211	$ 90,681	$ 93,220	$ 95,830	$ 98,513	$ 101,271	$ 104,107	$ 107,022	$ 110,019

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	$ 66,088	$ 67,938	$ 69,840	$ 71,796	$ 73,806	$ 75,873	$ 77,997	$ 80,181	$ 82,426	$ 84,734	$ 87,107	$ 89,546	$ 92,053	$ 94,630	$ 97,280	$ 100,004
	32	$ 71,091	$ 73,082	$ 75,128	$ 77,232	$ 79,394	$ 81,617	$ 83,902	$ 86,251	$ 88,666	$ 91,149	$ 93,701	$ 96,325	$ 99,022	$ 101,795	$ 104,645	$ 107,575



2016-17
Teacher
Salary Schedule

Which includes the following Board approved documents:

190 Day Teacher Salary Scale - **Regular**
Teacher Support Salary Scale – **TSS**
190 Day Teacher Salary Scale – **Special Ed**

2016-17 Position Listing

Teaching Salary Schedule

Job Title	Contract Days	Pay Scale
Administrative Assistant	190	Regular
Audiologist (Proposed)	190	SPED
Curriculum Support Teacher (CST)	190	TSS
Data Support Specialist (Title I)	190	TSS
Graduation Coach	190	TSS
Instructional Support Teacher (IST)	190	TSS
Lead Data Support Specialist (Title I)	190	TSS
Lead Improvement Coach (Title I)	190	TSS
Media and Educational Technology Instructor	190	Regular
Occupational Therapist (Proposed)	190	SPED
Physical Therapist (Proposed)	190	SPED
Pre-K Diagnostician (Proposed)	190	SPED
RTI Disproportionality Support	190	Regular
RTI Resource Support	190	TSS
School Improvement Coach	190	TSS
Speech Language Pathologist (Proposed)	190	SPED
Support Specialist, CTAE	190	TSS
Support Specialist, ESOL	190	TSS
Support Specialist, Teaching Museum	190	TSS
Support Specialist, Title I	190	TSS
Teacher - Pre-Kindergarten	190	Pre-K
Teacher - Regular Classroom	190	Regular
Teacher - Special Education (Proposed)	190	SPED

DRAFT
INCREASE - 5%

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2016-2017 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$3,668	$44,016	$4,072	$48,864	$4,439	$53,268	$4,770	$57,240
1	$3,668	$44,016	$4,072	$48,864	$4,439	$53,268	$4,770	$57,240
2	$3,697	$44,364	$4,104	$49,248	$4,475	$53,700	$4,808	$57,696
3	$3,697	$44,364	$4,104	$49,248	$4,475	$53,700	$4,808	$57,696
4	$3,733	$44,796	$4,143	$49,716	$4,516	$54,192	$4,853	$58,236
5	$3,733	$44,796	$4,143	$49,716	$4,516	$54,192	$4,853	$58,236
6	$3,915	$46,980	$4,347	$52,164	$4,739	$56,868	$5,178	$62,136
7	$3,915	$46,980	$4,347	$52,164	$4,805	$57,660	$5,333	$63,996
8	$3,970	$47,640	$4,443	$53,316	$5,020	$60,240	$5,573	$66,876
9	$4,026	$48,312	$4,577	$54,924	$5,171	$62,052	$5,740	$68,880
10	$4,139	$49,668	$4,594	$55,128	$5,171	$62,052	$5,740	$68,880
11	$4,255	$51,060	$4,722	$56,664	$5,327	$63,924	$5,913	$70,956
12	$4,374	$52,488	$4,854	$58,248	$5,327	$63,924	$5,913	$70,956
13	$4,496	$53,952	$4,991	$59,892	$5,486	$65,832	$6,090	$73,080
14	$4,623	$55,476	$5,130	$61,560	$5,594	$67,128	$6,090	$73,080
15	$4,752	$57,024	$5,274	$63,288	$5,751	$69,012	$6,272	$75,264
16	$4,886	$58,632	$5,421	$65,052	$5,912	$70,944	$6,354	$76,248
17	$5,022	$60,264	$5,573	$66,876	$6,077	$72,924	$6,532	$78,384
18	$5,163	$61,956	$5,730	$68,760	$6,248	$74,976	$6,715	$80,580
19	$5,307	$63,684	$5,891	$70,692	$6,422	$77,064	$6,903	$82,836
20	$5,456	$65,472	$6,055	$72,660	$6,602	$79,224	$7,096	$85,152
21	$5,456	$65,472	$6,055	$72,660	$6,602	$79,224	$7,096	$85,152
22	$5,456	$65,472	$6,055	$72,660	$6,602	$79,224	$7,096	$85,152
23	$5,551	$66,612	$6,161	$73,932	$6,719	$80,628	$7,220	$86,640
24	$5,551	$66,612	$6,161	$73,932	$6,719	$80,628	$7,220	$86,640
25	$5,707	$68,484	$6,334	$76,008	$6,907	$82,884	$7,422	$89,064
26	$5,866	$70,392	$6,510	$78,120	$7,100	$85,200	$7,629	$91,548
OVER 26	$5,866	$70,392	$6,510	$78,120	$7,100	$85,200	$7,629	$91,548
OS*: FY09 Only	*$6,031*	*$72,372*	*$6,693*	*$80,316*	*$7,299*	*$87,588*	*$7,844*	*$94,128*

*Off-Scale (OS): Phantom stepcreated 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 FY17, eligible employees, as identified by the GaDOE, will be compensated accordingly.

DRAFT
INCREASE - 5%

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2016-2017 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$4,122	$49,464	$4,527	$54,324	$4,893	$58,716	$5,224	$62,688
1	$4,122	$49,464	$4,527	$54,324	$4,893	$58,716	$5,224	$62,688
2	$4,155	$49,860	$4,562	$54,744	$4,933	$59,196	$5,266	$63,192
3	$4,155	$49,860	$4,562	$54,744	$4,933	$59,196	$5,266	$63,192
4	$4,195	$50,340	$4,606	$55,272	$4,978	$59,736	$5,316	$63,792
5	$4,195	$50,340	$4,606	$55,272	$4,978	$59,736	$5,316	$63,792
6	$4,388	$52,656	$4,818	$57,816	$5,210	$62,520	$5,566	$66,792
7	$4,388	$52,656	$4,818	$57,816	$5,210	$62,520	$5,651	$67,812
8	$4,442	$53,304	$4,879	$58,548	$5,276	$63,312	$5,807	$69,684
9	$4,497	$53,964	$4,941	$59,292	$5,343	$64,116	$6,047	$72,564
10	$4,611	$55,332	$5,065	$60,780	$5,480	$65,760	$6,213	$74,556
11	$4,726	$56,712	$5,193	$62,316	$5,620	$67,440	$6,213	$74,556
12	$4,846	$58,152	$5,327	$63,924	$5,765	$69,180	$6,385	$76,620
13	$4,968	$59,616	$5,462	$65,544	$5,913	$70,956	$6,385	$76,620
14	$5,095	$61,140	$5,602	$67,224	$6,065	$72,780	$6,563	$78,756
15	$5,225	$62,700	$5,746	$68,952	$6,221	$74,652	$6,653	$79,836
16	$5,357	$64,284	$5,894	$70,728	$6,382	$76,584	$6,827	$81,924
17	$5,495	$65,940	$6,045	$72,540	$6,548	$78,576	$7,005	$84,060
18	$5,635	$67,620	$6,202	$74,424	$6,718	$80,616	$7,187	$86,244
19	$5,779	$69,348	$6,362	$76,344	$6,892	$82,704	$7,375	$88,500
20	$5,927	$71,124	$6,526	$78,312	$7,073	$84,876	$7,568	$90,816
21	$5,927	$71,124	$6,526	$78,312	$7,073	$84,876	$7,568	$90,816
22	$5,927	$71,124	$6,526	$78,312	$7,073	$84,876	$7,568	$90,816
23	$6,006	$72,072	$6,615	$79,380	$7,173	$86,076	$7,676	$92,112
24	$6,006	$72,072	$6,615	$79,380	$7,173	$86,076	$7,676	$92,112
25	$6,161	$73,932	$6,788	$81,456	$7,361	$88,332	$7,878	$94,536
26	$6,321	$75,852	$6,965	$83,580	$7,554	$90,648	$8,085	$97,020
OVER 26	$6,321	$75,852	$6,965	$83,580	$7,554	$90,648	$8,085	$97,020
OS*: FY09 Only	*$6,486*	*$77,832*	*$7,147*	*$85,764*	*$7,753*	*$93,036*	*$8,298*	*$99,576*

*Off-Scale (OS): Phantom steps created due to shifting all scales to provide a step without increasing annual salary.

DRAFT
PROPOSED NEW SCHEDULE
FY17 TEACHER SALARY PLUS $3,000
ANNUALLY

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2016-2017 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL	MONTH	ANNUAL
0	$3,918	$47,016	$4,322	$51,864	$4,689	$56,268	$5,020	$60,240
1	$3,918	$47,016	$4,322	$51,864	$4,689	$56,268	$5,020	$60,240
2	$3,947	$47,364	$4,354	$52,248	$4,725	$56,700	$5,058	$60,696
3	$3,947	$47,364	$4,354	$52,248	$4,725	$56,700	$5,058	$60,696
4	$3,983	$47,796	$4,393	$52,716	$4,766	$57,192	$5,103	$61,236
5	$3,983	$47,796	$4,393	$52,716	$4,766	$57,192	$5,103	$61,236
6	$4,165	$49,980	$4,597	$55,164	$4,989	$59,868	$5,428	$65,136
7	$4,165	$49,980	$4,597	$55,164	$5,055	$60,660	$5,583	$66,996
8	$4,220	$50,640	$4,693	$56,316	$5,270	$63,240	$5,823	$69,876
9	$4,276	$51,312	$4,827	$57,924	$5,421	$65,052	$5,990	$71,880
10	$4,389	$52,668	$4,844	$58,128	$5,421	$65,052	$5,990	$71,880
11	$4,505	$54,060	$4,972	$59,664	$5,577	$66,924	$6,163	$73,956
12	$4,624	$55,488	$5,104	$61,248	$5,577	$66,924	$6,163	$73,956
13	$4,746	$56,952	$5,241	$62,892	$5,736	$68,832	$6,340	$76,080
14	$4,873	$58,476	$5,380	$64,560	$5,844	$70,128	$6,340	$76,080
15	$5,002	$60,024	$5,524	$66,288	$6,001	$72,012	$6,522	$78,264
16	$5,136	$61,632	$5,671	$68,052	$6,162	$73,944	$6,604	$79,248
17	$5,272	$63,264	$5,823	$69,876	$6,327	$75,924	$6,782	$81,384
18	$5,413	$64,956	$5,980	$71,760	$6,498	$77,976	$6,965	$83,580
19	$5,557	$66,684	$6,141	$73,692	$6,672	$80,064	$7,153	$85,836
20	$5,706	$68,472	$6,305	$75,660	$6,852	$82,224	$7,346	$88,152
21	$5,706	$68,472	$6,305	$75,660	$6,852	$82,224	$7,346	$88,152
22	$5,706	$68,472	$6,305	$75,660	$6,852	$82,224	$7,346	$88,152
23	$5,801	$69,612	$6,411	$76,932	$6,969	$83,628	$7,470	$89,640
24	$5,801	$69,612	$6,411	$76,932	$6,969	$83,628	$7,470	$89,640
25	$5,957	$71,484	$6,584	$79,008	$7,157	$85,884	$7,672	$92,064
26	$6,116	$73,392	$6,760	$81,120	$7,350	$88,200	$7,879	$94,548
OVER 26	$6,116	$73,392	$6,760	$81,120	$7,350	$88,200	$7,879	$94,548
OS*: FY09 Only	$6,281	$75,372	$6,943	$83,316	$7,549	$90,588	$8,094	$97,128

*Off-Scale (OS): Phantom steps created due to shifting all scales to provide a step without increasing annual salary.

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

2016-17
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule

DRAFT
INCREASE - 3%

Fulton County Board of Education
2016-17 School Nutrition Program Salary Schedule

Salary Scale D - School Nutrition Program

Number of Work Days: 182

Food Service Worker (Regular)

Hrs/Day	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Base Hrly	*$ 11.48*	*$ 11.80*	*$ 12.13*	*$ 12.47*	*$ 12.82*	*$ 13.18*	*$ 13.55*	*$ 13.93*	*$ 14.32*	*$ 14.72*	*$ 15.13*	*$ 15.55*	*$ 15.99*	*$ 16.44*	*$ 16.90*	*$ 17.37*	*$ 17.86*	*$ 18.36*	*$ 18.87*	*$ 19.40*	*$ 19.94*	*$ 20.50*	*$ 21.07*
4.0	*Annual*	$ 8,358	$ 8,593	$ 8,833	$ 9,078	$ 9,333	$ 9,595	$ 9,864	$ 10,141	$ 10,425	$ 10,716	$ 11,015	$ 11,320	$ 11,641	$ 11,968	$ 12,303	$ 12,645	$ 13,002	$ 13,366	$ 13,737	$ 14,123	$ 14,516	$ 14,924	$ 15,339
	Period	$ 348.27	$ 358.02	$ 368.05	$ 378.26	$ 388.87	$ 399.79	$ 411.02	$ 422.54	$ 434.37	$ 446.51	$ 458.94	$ 471.68	$ 485.03	$ 498.68	$ 512.63	$ 526.89	$ 541.75	$ 556.92	$ 572.39	$ 588.47	$ 604.85	$ 621.83	$ 639.12
4.5	*Annual*	$ 9,403	$ 9,667	$ 9,937	$ 10,213	$ 10,500	$ 10,794	$ 11,097	$ 11,409	$ 11,728	$ 12,056	$ 12,391	$ 12,735	$ 13,096	$ 13,464	$ 13,841	$ 14,226	$ 14,627	$ 15,037	$ 15,455	$ 15,889	$ 16,331	$ 16,790	$ 17,256
	Period	$ 391.80	$ 402.77	$ 414.05	$ 425.54	$ 437.48	$ 449.77	$ 462.39	$ 475.36	$ 488.67	$ 502.32	$ 516.31	$ 530.64	$ 545.66	$ 561.02	$ 576.71	$ 592.75	$ 609.47	$ 626.54	$ 643.94	$ 662.03	$ 680.45	$ 699.56	$ 719.01
5.0	*Annual*	$ 10,448	$ 10,741	$ 11,041	$ 11,348	$ 11,666	$ 11,994	$ 12,331	$ 12,676	$ 13,031	$ 13,395	$ 13,768	$ 14,151	$ 14,551	$ 14,960	$ 15,379	$ 15,807	$ 16,253	$ 16,708	$ 17,172	$ 17,654	$ 18,145	$ 18,655	$ 19,174
	Period	$ 435.34	$ 447.53	$ 460.06	$ 472.82	$ 486.09	$ 499.74	$ 513.77	$ 528.18	$ 542.97	$ 558.13	$ 573.68	$ 589.60	$ 606.29	$ 623.35	$ 640.79	$ 658.61	$ 677.19	$ 696.15	$ 715.49	$ 735.58	$ 756.06	$ 777.29	$ 798.90
5.5	*Annual*	$ 11,493	$ 11,815	$ 12,146	$ 12,482	$ 12,833	$ 13,193	$ 13,564	$ 13,944	$ 14,334	$ 14,735	$ 15,145	$ 15,566	$ 16,006	$ 16,456	$ 16,917	$ 17,387	$ 17,878	$ 18,378	$ 18,889	$ 19,419	$ 19,960	$ 20,521	$ 21,091
	Period	$ 478.87	$ 492.28	$ 506.06	$ 520.10	$ 534.70	$ 549.72	$ 565.15	$ 581.00	$ 597.26	$ 613.95	$ 631.05	$ 648.56	$ 666.92	$ 685.69	$ 704.87	$ 724.47	$ 744.91	$ 765.77	$ 787.04	$ 809.14	$ 831.66	$ 855.02	$ 878.79
6.0	*Annual*	$ 12,538	$ 12,889	$ 13,250	$ 13,617	$ 13,999	$ 14,393	$ 14,797	$ 15,212	$ 15,637	$ 16,074	$ 16,522	$ 16,981	$ 17,461	$ 17,952	$ 18,455	$ 18,968	$ 19,503	$ 20,049	$ 20,606	$ 21,185	$ 21,774	$ 22,386	$ 23,008
	Period	$ 522.41	$ 537.03	$ 552.07	$ 567.39	$ 583.31	$ 599.69	$ 616.53	$ 633.82	$ 651.56	$ 669.76	$ 688.42	$ 707.53	$ 727.55	$ 748.02	$ 768.95	$ 790.34	$ 812.63	$ 835.38	$ 858.59	$ 882.70	$ 907.27	$ 932.75	$ 958.69
6.5	*Annual*	$ 13,583	$ 13,963	$ 14,354	$ 14,752	$ 15,166	$ 15,592	$ 16,030	$ 16,479	$ 16,941	$ 17,414	$ 17,899	$ 18,396	$ 18,916	$ 19,449	$ 19,993	$ 20,549	$ 21,128	$ 21,720	$ 22,323	$ 22,950	$ 23,589	$ 24,252	$ 24,926
	Period	$ 565.94	$ 581.79	$ 598.08	$ 614.67	$ 631.92	$ 649.66	$ 667.90	$ 686.63	$ 705.86	$ 725.57	$ 745.78	$ 766.49	$ 788.17	$ 810.36	$ 833.03	$ 856.20	$ 880.35	$ 905.00	$ 930.13	$ 956.26	$ 982.88	$ 1,010.48	$ 1,038.58
7.0	*Annual*	$ 14,627	$ 15,037	$ 15,458	$ 15,887	$ 16,333	$ 16,791	$ 17,263	$ 17,747	$ 18,244	$ 18,753	$ 19,276	$ 19,811	$ 20,371	$ 20,945	$ 21,531	$ 22,129	$ 22,754	$ 23,391	$ 24,040	$ 24,716	$ 25,404	$ 26,117	$ 26,843
	Period	$ 609.47	$ 626.54	$ 644.08	$ 661.95	$ 680.53	$ 699.64	$ 719.28	$ 739.45	$ 760.15	$ 781.39	$ 803.15	$ 825.45	$ 848.80	$ 872.69	$ 897.11	$ 922.06	$ 948.07	$ 974.61	$ 1,001.68	$ 1,029.82	$ 1,058.48	$ 1,088.21	$ 1,118.47
7.5	*Annual*	$ 15,672	$ 16,111	$ 16,562	$ 17,022	$ 17,499	$ 17,991	$ 18,496	$ 19,014	$ 19,547	$ 20,093	$ 20,652	$ 21,226	$ 21,826	$ 22,441	$ 23,069	$ 23,710	$ 24,379	$ 25,061	$ 25,758	$ 26,481	$ 27,218	$ 27,983	$ 28,761
	Period	$ 653.01	$ 671.29	$ 690.09	$ 709.23	$ 729.14	$ 749.61	$ 770.66	$ 792.27	$ 814.45	$ 837.20	$ 860.52	$ 884.41	$ 909.43	$ 935.03	$ 961.19	$ 987.92	$ 1,015.79	$ 1,044.23	$ 1,073.23	$ 1,103.38	$ 1,134.09	$ 1,165.94	$ 1,198.36
8.0	*Annual*	$ 16,717	$ 17,185	$ 17,666	$ 18,156	$ 18,666	$ 19,190	$ 19,729	$ 20,282	$ 20,850	$ 21,432	$ 22,029	$ 22,641	$ 23,281	$ 23,937	$ 24,606	$ 25,291	$ 26,004	$ 26,732	$ 27,475	$ 28,246	$ 29,033	$ 29,848	$ 30,678
	Period	$ 696.54	$ 716.04	$ 736.09	$ 756.51	$ 777.75	$ 799.59	$ 822.03	$ 845.09	$ 868.75	$ 893.01	$ 917.89	$ 943.37	$ 970.06	$ 997.36	$ 1,025.27	$ 1,053.78	$ 1,083.51	$ 1,113.84	$ 1,144.78	$ 1,176.93	$ 1,209.69	$ 1,243.67	$ 1,278.25

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	*13.41*	*13.79*	*14.17*	*$ 14.57*	*$ 14.98*	*$ 15.40*	*$ 15.83*	*$ 16.27*	*$ 16.73*	*$ 17.20*	*$ 17.68*	*$ 18.18*	*$ 18.69*	*$ 19.21*	*$ 19.75*	*$ 20.30*	*$ 20.87*	*$ 21.45*	*$ 22.05*	*$ 22.67*	*$ 23.30*	*$ 23.95*	*$ 24.62*
8.0	*Annual*	$ 19,527	$ 20,074	$ 20,636	$ 21,214	$ 21,811	$ 22,422	$ 23,048	$ 23,689	$ 24,359	$ 25,043	$ 25,742	$ 26,470	$ 27,213	$ 27,970	$ 28,756	$ 29,557	$ 30,387	$ 31,231	$ 32,105	$ 33,008	$ 33,925	$ 34,871	$ 35,847
	Period	$ 813.62	$ 836.40	$ 859.82	$ 883.91	$ 908.79	$ 934.27	$ 960.35	$ 987.05	$ 1,014.95	$ 1,043.47	$ 1,072.59	$ 1,102.92	$ 1,133.86	$ 1,165.41	$ 1,198.17	$ 1,231.53	$ 1,266.11	$ 1,301.30	$ 1,337.70	$ 1,375.31	$ 1,413.53	$ 1,452.97	$ 1,493.61

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	$ 29,149	$ 29,965	$ 30,804	$ 31,666	$ 32,553	$ 33,464	$ 34,401	$ 35,364	$ 36,354	$ 37,372	$ 38,418	$ 39,494	$ 40,600	$ 41,737	$ 42,906	$ 44,107	$ 45,342	$ 46,612	$ 47,917	$ 49,259	$ 50,638	$ 52,056	$ 53,514
	27	$ 32,462	$ 33,371	$ 34,305	$ 35,266	$ 36,253	$ 37,268	$ 38,312	$ 39,385	$ 40,488	$ 41,622	$ 42,787	$ 43,985	$ 45,217	$ 46,483	$ 47,785	$ 49,123	$ 50,498	$ 51,912	$ 53,366	$ 54,860	$ 56,396	$ 57,975	$ 59,598
	28	$ 36,314	$ 37,331	$ 38,376	$ 39,451	$ 40,556	$ 41,692	$ 42,859	$ 44,059	$ 45,293	$ 46,561	$ 47,865	$ 49,205	$ 50,583	$ 51,999	$ 53,455	$ 54,952	$ 56,491	$ 58,073	$ 59,699	$ 61,371	$ 63,089	$ 64,855	$ 66,671

District Chef

210 Days	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	29	$ 52,586	$ 54,058	$ 55,572	$ 57,128	$ 58,728	$ 60,372	$ 62,062	$ 63,800	$ 65,586	$ 67,422	$ 69,310	$ 71,251	$ 73,246	$ 75,297	$ 77,405	$ 79,572	$ 81,800	$ 84,090	$ 86,445	$ 88,865	$ 91,353	$ 93,911	$ 96,541

2016-17
Pre-K Employee
(Instructional Paraprofessionals
And Teachers)
Salary Schedule

Which includes the following Board approved documents:

Pre-K Instructional Paraprofessionals Schedule
Pre-K Teachers Schedule

DRAFT

FULTON COUNTY BOARD OF EDUCATION
PRE-K SALARY SCHEDULE
2016-2017 SCHOOL YEAR

Salary information and work days listed below for Pre-K Teachers and Pre-K Paraprofessionals staffed for school-year 2016-2017 are reflective of the State (DECAL) salaries for these positions.

Teacher - Certified Pre-K T-4

Total Exp Yrs	Total State Base Pay	FCS Supplement*	Total Annual Salary
0	$35,118	$7,490	$42,608
1	$35,118	$7,490	$42,608
2	$36,172	$6,436	$42,608
3	$36,172	$6,436	$42,608
4	$37,225	$5,383	$42,608
5	$37,225	$5,383	$42,608
6	$38,279	$4,329	$42,608
7	$38,279	$4,329	$42,608
8	$39,332	$3,276	$42,608
9	$39,332	$3,276	$42,608
10	$40,386	$2,222	$42,608
11	$40,386	$2,222	$42,608
12	$41,439	$1,169	$42,608
13	$41,439	$1,169	$42,608
14	$42,493	$115	$42,608
15	$42,493	$115	$42,608
16	$43,546	$0	$43,546
17	$43,546	$0	$43,546
18	$44,600	$0	$44,600
19	$44,600	$0	$44,600
20+	$45,653	$0	$45,653

Teacher - Certified Pre-K T-5

Total Exp Yrs	Total State Base Pay	FCS Supplement*	Total Annual Salary
0	$39,552	$7,490	$47,042
1	$39,552	$7,490	$47,042
2	$40,739	$6,303	$47,042
3	$40,739	$6,303	$47,042
4	$41,925	$5,117	$47,042
5	$41,925	$5,117	$47,042
6	$43,112	$3,930	$47,042
7	$43,112	$3,930	$47,042
8	$44,298	$2,744	$47,042
9	$44,298	$2,744	$47,042
10	$45,485	$1,557	$47,042
11	$45,485	$1,557	$47,042
12	$46,671	$371	$47,042
13	$46,671	$371	$47,042
14	$47,858	$0	$47,858
15	$47,858	$0	$47,858
16	$49,044	$0	$49,044
17	$49,044	$0	$49,044
18	$50,231	$0	$50,231
19	$50,231	$0	$50,231
20+	$51,418	$0	$51,418

Note: Teachers eligible for T-5 level pay will be based on the approved State mandated credentials still to be determined.

Teacher Non-Certified Pre-K

Total Exp Yrs	Total State Base Pay	FCS Supplement*	Total Annual Salary
0	$26,780	$5,100	$31,880
1	$26,780	$5,100	$31,880
2	$27,583	$4,297	$31,880
3	$27,583	$4,297	$31,880
4	$28,387	$3,493	$31,880
5	$28,387	$3,493	$31,880
6	$29,190	$2,690	$31,880
7	$29,190	$2,690	$31,880
8	$29,994	$1,886	$31,880
9	$29,994	$1,886	$31,880
10	$30,797	$1,083	$31,880
11	$30,797	$1,083	$31,880
12	$31,600	$280	$31,880
13	$31,600	$280	$31,880
14	$32,404	$0	$32,404
15	$32,404	$0	$32,404
16	$33,207	$0	$33,207
17	$33,207	$0	$33,207
18	$34,011	$0	$34,011
19	$34,011	$0	$34,011
20+	$34,814	$0	$34,814

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Supplement *	Total Annual Salary
184 days	$15,561	$3,500	**$19,061**

***** *The* ***LOCAL SUPPLEMENT*** *is non-entitled supplemental pay and* contingent on the employee remaining in the Pre-K teacher or Pre-K *paraprofessional position for a* ***total of 120 workdays*** of the given school year in which they are receiving the supplement. If the employee leaves the aforementioned positions (voluntary/involuntary separation, promotion, etc.), **the FCS local supplement (paid to date) will be reclaimed by the district from the employee's final paycheck.**



2016-17
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

FULTON COUNTY BOARD OF EDUCATION
DIALY RATES FOR SUBSTITUTE EMPLOYEES
2016-17 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	2016-2017	
Bus Aide	$8.74	Per Hour

2016-17
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

Fulton County Board of Education 2016 - 2017
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Month of Work	Month of Work	Other Work Periods	FY17 Amount
Equipment Comptroller	E	2050	Other	Aug	May		$2,013
Extra Curricular Sponsor Elementary	E	2050	Other	Aug	May		$2,013
Grade Level/Dept. Chair-E	E						
Kindergarten	E	2150	Grade/Dept	Aug	May		$2,013
Grade 1	E	2150	Grade/Dept	Aug	May		$2,013
Grade 2	E	2150	Grade/Dept	Aug	May		$2,013
Grade 3	E	2150	Grade/Dept	Aug	May		$2,013
Grade 4	E	2150	Grade/Dept	Aug	May		$2,013
Grade 5	E	2150	Grade/Dept	Aug	May		$2,013
Special Ed (Cat 1-4)	E	2150	Grade/Dept	Aug	May		$2,013
RTI/SST Team Chair	E	2050	Other	Aug	May		$3,020
Textbook Inventory	E	2050	Other	Aug	May		$2,013
Athletic Coordinator	H	2100	Coaching	Aug	May		$4,166
Band Director	H	2050	Other	Aug	May		$5,636
Band Assistant Director	H	2050	Other	Aug	May		$2,013
Baseball Coach Assistant	H	2100	Coaching	Jan	May		$2,546
Baseball Coach Head	H	2100	Coaching	Jan	May		$4,399
Basketball B-Team-Boys	H	2100	Coaching	Oct	Mar		$3,241
Basketball Coach Head-Boys	H	2100	Coaching	Oct	Mar		$6,019
Basketball Coach Jr Var-Boys	H	2100	Coaching	Oct	Mar		$3,241
Basketball Var Assistant-Boys	H	2100	Coaching	Oct	Mar		$3,241
Basketball B-Team-Girls	H	2100	Coaching	Oct	Mar		$3,241
Basketball Coach Head-Girls	H	2100	Coaching	Oct	Mar		$6,019
Basketball Coach Jr Var-Girls	H	2100	Coaching	Oct	Mar		$3,241
Basketball Var Assistant-Girls	H	2100	Coaching	Oct	Mar		$3,241
Business Manager	H	2100	Coaching	Aug	May		$2,315
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	Oct	Feb	Winter	$1,620
Cheerleader Coach B-Team Basketball	H	2100	Coaching	Oct	Feb	Winter	$1,620
Cheerleader Coach Head Basketball	H	2100	Coaching	Oct	Mar	Winter	$2,315
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	Aug	Nov	Fall	$1,620
Cheerleader Coach B-Team Football	H	2100	Coaching	Aug	Nov	Fall	$1,620
Cheerleader Coach Head Football	H	2100	Coaching	Aug	Dec	Fall	$2,315
Chorus-H	H	2050	Other	Aug	May		$3,020
Competitive Cheerleading Sponsor	H	2100	Coaching	Aug	Nov	Fall	$2,315
Cross Country Coach Head-Boys	H	2100	Coaching	Aug	Nov		$3,473
Cross Country Coach Head-Girls	H	2100	Coaching	Aug	Nov		$3,473
Cross Country Coach Assistant	H	2100	Coaching	Aug	Nov		$2,315
Debate Sponsor	H	2050	Other	Aug	Feb		$2,013
Drama Instructor	H	2050	Other	Aug	Nov		$3,020
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching	Aug	May		$2,315
Equipment Comptroller	H	2050	Other	Aug	May		$2,013
Extra Curricular Sponsor	H	2050	Other	Aug	May		$2,013
Football Coach 9th Grade	H	2100	Coaching	Aug	Nov		$3,402
Football Coach Assistant	H	2100	Coaching	Aug	Dec	May (10 Days Spring Training)	$4,861
Football Coach Head	H	2100	Coaching	Aug	Dec	May (10 Days Spring Training)	$7,408
Golf Coach Head	H	2100	Coaching	Feb	May		$2,315
Golf Coach Assistant	H	2100	Coaching	Feb	May		$1,620
Grade Level/Dept Chair-H *	H						
Business Ed/Career	H	2150	Grade/Dept	Aug	May		$3,709
English	H	2150	Grade/Dept	Aug	May		$3,709
Foreign Language	H	2150	Grade/Dept	Aug	May		$3,709
Math	H	2150	Grade/Dept	Aug	May		$3,709
Science	H	2150	Grade/Dept	Aug	May		$3,709
Social Studies	H	2150	Grade/Dept	Aug	May		$3,709
Physical Education	H	2150	Grade/Dept	Aug	May		$3,709
Special Ed (Cat 1-4)	H	2150	Grade/Dept	Aug	May		$3,709
TAG	H	2150	Grade/Dept	Aug	May		$3,709

Fulton County Board of Education 2016 - 2017
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Month of Work	Month of Work	Other Work Periods	FY17 Amount
Fine Arts	H	2150	Grade/Dept	Aug	May		$3,709
ESOL	H	2150	Grade/Dept	Aug	May		$3,709
Gymnastics Coach	H	2100	Coaching	Jan	April		$2,546
Gymnastics Coach Assistant	H	2100	Coaching	Jan	May		$1,620
Head Counselor	H	2150	Grade/Dept	Aug	May		$3,709
Instrumental Director-H	H	2050	Other	Aug	May		$3,020
Intramural Leader - High	H	2100	Coaching	Sept	April		$3,704
JROTC Extracurricular	H	2050	Other	Aug	May		$2,013
Lacrosse Head-Boys	H	2100	Coaching	Jan	May		$3,473
Lacrosse Asst-Boys	H	2100	Coaching	Jan	May		$2,315
Lacrosse Head-Girls	H	2100	Coaching	Jan	May		$3,473
Lacrosse Asst-Girls	H	2100	Coaching	Jan	May		$2,315
Rifle Team	H	2100	Coaching	Aug	April	JROTC Only	$2,315
Soccer Coach Assistant-Boys	H	2100	Coaching	Jan	May		$2,315
Soccer Coach Head-Boys	H	2100	Coaching	Jan	May		$3,473
Soccer Coach Assistant-Girls	H	2100	Coaching	Jan	May		$2,315
Soccer Coach Head-Girls	H	2100	Coaching	Jan	May		$3,473
Softball Assistant Coach	H	2100	Coaching	Aug	Oct		$2,315
Softball Coach Head	H	2100	Coaching	Aug	Oct		$3,241
RTI/SST Team Chair	H	2050	Other	Aug	May		$3,020
Swimming Coach	H	2100	Coaching	Oct	Feb		$3,241
Swimming Coach Assistant	H	2100	Coaching	Oct	Feb		$2,546
Tennis Coach Head-Boys	H	2100	Coaching	Jan	May		$2,315
Tennis Coach Head-Girls	H	2100	Coaching	Jan	May		$2,315
Tennis Coach Assistant	H	2100	Coaching	Jan	May		$1,620
Textbook Inventory	H	2050	Other	Aug	May		$2,013
Track Assistant Coach-Boys	H	2100	Coaching	Jan	May		$2,315
Track Coach Head-Boys	H	2100	Coaching	Jan	May		$3,935
Track Assistant Coach-Girls	H	2100	Coaching	Jan	May		$2,315
Track Coach Head-Girls	H	2100	Coaching	Jan	May		$3,935
Volleyball Coach Head-Girls	H	2100	Coaching	Aug	Oct		$3,241
Volleyball Coach JV-Girls	H	2100	Coaching	Aug	Oct		$2,315
Wrestling Coach Assistant	H	2100	Coaching	Oct	Feb		$3,010
Wrestling Coach Head	H	2100	Coaching	Oct	Feb		$3,935
Chorus-M	M	2050	Other	Aug	May		$2,818
Core Subject Contact	M						
Core Subject Contact - ELA	M	2150	Grade/Dept	Aug	May		$2,013
Core Subject Contact - Math	M	2150	Grade/Dept	Aug	May		$2,013
Core Subject Contact - Science	M	2150	Grade/Dept	Aug	May		$2,013
Core Subject Contact - Social Science	M	2150	Grade/Dept	Aug	May		$2,013
Core Subject Contact - ESOL	M	2150	Grade/Dept	Aug	May		$2,013
Core Subject Contact - TAG	M	2150	Grade/Dept	Aug	May		$2,013
Core Subject Contact - World Language	M	2150	Grade/Dept	Aug	May		$2,013
RTI/SST Team Chair	M	2050	Other	Aug	May		$3,020
Equipment Comptroller	M	2050	Other	Aug	May		$2,013
Extra Curricular Director	M	2050	Other	Aug	May		$2,416
Extra Curricular Sponsor	M	2050	Other	Aug	May		$2,013
Grade Level/Dept Chair-M	M						
Grade 6	M	2150	Grade/Dept	Aug	May		$2,013
Grade 7	M	2150	Grade/Dept	Aug	May		$2,013
Grade 8	M	2150	Grade/Dept	Aug	May		$2,013
Connections	M	2150	Grade/Dept	Aug	May		$2,013
Physical Education	M	2150	Grade/Dept	Aug	May		$2,013
Special Ed (Cat 1-4)	M	2150	Grade/Dept	Aug	May		$2,013

Fulton County Board of Education 2016 - 2017
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Month of Work	Month of Work	Other Work Periods	FY17 Amount
Instrumental Director-M	M	2050	Other	Aug	May		$2,818
Extramural Assistant-Fall	M	2100	Coaching	Sept	Oct	Includes Fall Intramurals	$1,108
Extramural Assistant-Winter	M	2100	Coaching	Dec	Jan	Includes Winter Intramurals	$1,108
Extramural Assistant-Spring	M	2100	Coaching	Feb	Mar	Includes Spring Intramurals	$1,108
Extramural/Intramural Leader-M	M	2100	Coaching	Sept	April		$3,704
Textbook Inventory	M	2050	Other	Aug	May		$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

FULTON COUNTY BORD OF EDUCATION 2016 - 2017
NON-SCHOOL SUPPLEMENT SALARY SCHEDULE

1.1

NON-SCHOOL BASED SUPPLEMENTED DUTY	16/17 Supplement
Bus Driver Referral*	$220

*** Driver Referral Supplement will be paid to any FCBOE employee that refers a successful applicant for a bus driver position. The supplement will be paid as a one-time payment once the bus driver completes the 30-day probationary period.**



2016-17
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule

FULTON COUNTY BOARD OF EDUCATION
ADDITIONAL PAY RATES
2016-2017 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**

2016-17
Summer School Schedule

Which includes the following Board approved documents:

Summer School Schedule

FULTON COUNTY BOARD OF EDUCATION
SUMMER SCHOOL COMPENSATION

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

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

Summer School Personnel - qualified employees working beyond the annual contact/work calendar providing day to day instruction, grading, and support to students registered in the FCS Summer program for course recovery and/or Extended Year for special needs students

Position	Rate of Pay
Elementary School Summer School Principal (AP)	$1,000 (Flat Stipend)
Middle School Summer School Principal (AP)	$1,000 (Flat Stipend)
High School Summer School Principal (AP)	$1,000 (Flat Stipend) + $306 per off contract day
Teacher Media Specialist Counselor Social Worker	$35.00 per hour
School Resource Officer School Technology Specialist	$25.00 per hour
School Data Clerk Paraprofessional (SPED/Extended Year) Professional Assistant	Regular Hourly Rate of Pay

Comparative Salary Data

Please be advised that these comparisons are given to provide a perspective and are based on FY16 data. Most metro systems have not fully disclosed the treatment they will apply to their FY17 salary structures.

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T4 - BACHELORS
FY17 PROJECTED RANKING
PROPOSED FY17 5% ON TEACHING

Chart shows FCS's FY16 ranking using approved salary schedules for FY16 mRESA Results

Chart shows FCS's Projected Ranking for Teacher with Other districts projected 3%

FY16 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 44,312	1	$ 42,000	3	$ 40,962	7	$ 41,330	5	$ 43,350	2	$ 40,790	8	$41,916	*4*	$ 41,028	6
1	$ 45,311	1	$ 42,500	4	$ 41,944	5	$ 42,731	3	$ 43,350	2	$ 40,807	8	$41,916	*6*	$ 41,438	7
2	$ 46,334	1	$ 42,925	4	$ 42,137	6	$ 43,259	3	$ 44,401	2	$ 40,824	8	$42,252	*5*	$ 41,853	7
3	$ 47,380	1	$ 43,430	4	$ 42,235	7	$ 43,991	3	$ 44,401	2	$ 41,745	8	$42,252	*6*	$ 42,271	5
4	$ 48,449	1	$ 43,935	4	$ 42,333	8	$ 45,749	2	$ 44,401	3	$ 42,800	5	$42,660	*7*	$ 42,693	6
5	$ 49,454	1	$ 44,785	3	$ 42,431	8	$ 47,123	2	$ 44,453	4	$ 43,807	5	$42,660	*7*	$ 43,121	6
6	$ 50,660	1	$ 46,013	3	$ 42,626	8	$ 49,244	2	$ 44,938	5	$ 45,017	4	$44,748	*6*	$ 43,551	7
7	$ 51,804	1	$ 47,718	3	$ 43,504	8	$ 50,719	2	$ 45,186	5	$ 46,528	4	$44,748	*6*	$ 44,029	7
8	$ 52,972	1	$ 49,433	3	$ 43,504	8	$ 50,719	2	$ 45,614	5	$ 47,728	4	$45,372	*6*	$ 44,254	7
9	$ 54,167	1	$ 49,483	4	$ 45,360	8	$ 52,239	2	$ 46,991	5	$ 49,549	3	$46,008	*6*	$ 45,804	7
10	$ 55,390	1	$ 50,665	4	$ 45,360	8	$ 52,239	2	$ 47,565	5	$ 51,024	3	$47,304	*7*	$ 47,379	6
11	$ 56,666	1	$ 50,711	4	$ 47,680	8	$ 53,808	2	$ 49,242	5	$ 51,024	3	$48,624	*7*	$ 49,187	6
12	$ 57,973	1	$ 52,230	4	$ 47,680	8	$ 53,808	2	$ 49,779	7	$ 52,532	3	$49,992	*6*	$ 50,088	5
13	$ 59,310	1	$ 52,277	4	$ 49,219	8	$ 55,422	2	$ 51,156	6	$ 52,532	3	$51,384	*5*	$ 50,931	7
14	$ 60,676	1	$ 53,797	4	$ 49,219	8	$ 55,422	2	$ 51,891	6	$ 54,092	3	$52,836	*5*	$ 51,686	7
15	$ 60,676	1	$ 53,848	5	$ 50,798	8	$ 57,087	2	$ 53,024	6	$ 54,092	4	$54,312	*3*	$ 52,559	7
16	$ 60,676	1	$ 55,464	5	$ 50,795	8	$ 57,087	2	$ 53,787	6	$ 55,703	4	$55,836	*3*	$ 53,338	7
17	$ 62,075	1	$ 55,512	5	$ 52,611	8	$ 58,988	2	$ 55,040	6	$ 55,703	4	$57,396	*3*	$ 54,246	7
18	$ 62,075	1	$ 57,178	5	$ 52,611	8	$ 58,988	3	$ 55,157	6	$ 57,366	4	$59,004	*2*	$ 55,051	7
19	$ 62,075	1	$ 59,607	4	$ 54,113	8	$ 60,494	3	$ 56,842	6	$ 57,366	5	$60,648	*2*	$ 55,993	7
20	$ 63,506	1	$ 60,108	4	$ 54,265	8	$ 60,494	3	$ 58,564	6	$ 59,054	5	$62,352	*2*	$ 56,824	7
21	$ 63,506	1	$ 60,257	5	$ 55,808	8	$ 60,992	3	*$ 60,337*	4	$ 59,054	6	$62,352	*2*	$ 57,801	7
22	$ 63,506	1	$ 60,257	6	$ 55,960	8	$ 60,995	4	$ 61,534	3	**$ 60,802**	5	$62,352	*2*	$ 58,335	7
23	$ 64,970	1	$ 60,807	5	$ 57,544	8	$ 60,992	4	$ 61,534	3	$ 60,802	6	$63,444	*2*	$ 60,304	7
24	$ 64,970	1	$ 60,807	5	$ 57,696	8	$ 61,498	4	$ 61,534	3	$ 60,802	6	$63,444	*2*	$ 60,767	7
25	**$ 66,467**	1	$ 61,358	5	$ 59,324	8	$ 61,498	4	$ 62,729	3	$ 60,802	7	$65,220	*2*	$ 61,259	6
26	$ 66,467	2	$ 62,450	4	$ 59,476	8	$ 61,498	6	$ 62,729	3	$ 60,802	7	**$67,044**	*1*	$ 61,650	5
27	$ 66,467	2	**$ 63,630**	3	$ 59,627	8	**$ 62,018**	5	$ 62,729	4	$ 60,802	7	$67,044	*1*	$ 62,010	6
28	$ 66,467	2	$ 63,630	4	$ 59,778	8	$ 62,018	6	**$ 63,951**	3	$ 60,802	7	$67,044	*1*	**$ 63,593**	5
29	$ 66,467	2	$ 63,630	4	$ 59,929	8	$ 62,018	6	$ 63,951	3	$ 60,802	7	$67,044	*1*	$ 63,593	5
30	$ 66,467	2	$ 63,630	4	$ 60,081	8	$ 62,018	6	$ 63,951	3	$ 60,802	7	$67,044	*1*	$ 63,593	5
31*	$ 66,467	2	$ 63,630	4	$ 60,232	8	$ 62,018	6	$ 63,951	3	$ 60,802	7	$67,044	*1*	$ 63,593	5
32*	$ 66,467	2	$ 63,630	4	$ 60,383	8	$ 62,018	6	$ 63,951	3	$ 60,802	7	$67,044	*1*	$ 63,593	5
33*	$ 66,467	2	$ 63,630	4	$ 60,534	8	$ 62,018	6	$ 63,951	3	$ 60,802	7	$67,044	*1*	$ 63,593	5
34*	$ 66,467	2	$ 63,630	4	$ 60,686	8	$ 62,018	6	$ 63,951	3	$ 60,802	7	$67,044	*1*	$ 63,593	5

FY 17 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 44,755	1	$ 43,260	4	$ 42,191	7	$ 42,570	5	$ 44,651	2	$ 42,014	8	$44,016	*3*	$ 42,259	6
1	$ 45,764	1	$ 43,775	5	$ 43,202	6	$ 44,013	4	$ 44,651	2	$ 42,031	8	$44,016	*3*	$ 42,681	7
2	$ 46,797	1	$ 44,213	5	$ 43,401	6	$ 44,557	3	$ 45,733	2	$ 42,049	8	$44,364	*4*	$ 43,109	7
3	$ 47,854	1	$ 44,733	4	$ 43,502	7	$ 45,311	3	$ 45,733	2	$ 42,997	8	$44,364	*5*	$ 43,539	6
4	$ 48,933	1	$ 45,253	4	$ 43,603	8	$ 47,121	2	$ 45,733	3	$ 44,084	6	$44,796	*5*	$ 43,974	7
5	$ 49,949	1	$ 46,129	3	$ 43,704	8	$ 48,537	2	$ 45,787	4	$ 45,121	5	$44,796	*6*	$ 44,415	7
6	$ 51,167	1	$ 47,393	3	$ 43,905	8	$ 50,721	2	$ 46,286	6	$ 46,368	5	$46,980	*4*	$ 44,858	7
7	$ 52,322	1	$ 49,150	3	$ 44,809	8	$ 52,241	2	$ 46,542	6	$ 47,924	4	$46,980	*5*	$ 45,350	7
8	$ 53,502	1	$ 50,916	3	$ 44,809	8	$ 52,241	2	$ 46,982	6	$ 49,160	4	$47,640	*5*	$ 45,582	7
9	$ 54,709	1	$ 50,967	4	$ 46,721	8	$ 53,806	2	$ 48,401	5	$ 51,035	3	$48,312	*6*	$ 47,178	7
10	$ 55,944	1	$ 52,185	4	$ 46,721	8	$ 53,806	2	$ 48,992	6	$ 52,555	3	$49,668	*5*	$ 48,800	7
11	$ 57,233	1	$ 52,232	4	$ 49,110	8	$ 55,422	2	$ 50,719	6	$ 52,555	3	$51,060	*5*	$ 50,663	7
12	$ 58,553	1	$ 53,797	4	$ 49,110	8	$ 55,422	2	$ 51,272	7	$ 54,108	3	$52,488	*5*	$ 51,591	6
13	$ 59,903	1	$ 53,845	5	$ 50,696	8	$ 57,085	2	$ 52,691	6	$ 54,108	3	$53,952	*4*	$ 52,459	7
14	$ 61,283	1	$ 55,411	5	$ 50,696	8	$ 57,085	2	$ 53,448	6	$ 55,715	3	$55,476	*4*	$ 53,237	7
15	$ 61,283	1	$ 55,463	5	$ 52,322	8	$ 58,800	2	$ 54,615	6	$ 55,715	4	$57,024	*3*	$ 54,136	7
16	$ 61,283	1	$ 57,128	5	$ 52,319	8	$ 58,800	2	$ 55,401	6	$ 57,374	4	$58,632	*3*	$ 54,938	7
17	$ 62,696	1	$ 57,177	5	$ 54,189	8	$ 60,758	2	$ 56,691	6	$ 57,374	4	$60,264	*3*	$ 55,873	7
18	$ 62,696	1	$ 58,893	5	$ 54,189	8	$ 60,758	3	$ 56,812	6	$ 59,087	4	$61,956	*2*	$ 56,703	7
19	$ 62,696	2	$ 61,395	4	$ 55,736	8	$ 62,309	3	$ 58,547	6	$ 59,087	5	$63,684	*1*	$ 57,673	7
20	$ 64,141	2	$ 61,911	4	$ 55,893	8	$ 62,309	3	$ 60,321	6	$ 60,826	5	$65,472	*1*	$ 58,529	7
21	$ 64,141	2	$ 62,065	5	$ 57,482	8	$ 62,822	3	$ 62,147	4	$ 60,826	6	$65,472	*1*	$ 59,535	7
22	$ 64,141	2	$ 62,065	6	$ 57,639	8	$ 62,825	4	$ 63,380	3	**$ 62,626**	5	$65,472	*1*	$ 60,085	7
23	$ 65,620	2	$ 62,631	5	$ 59,270	8	$ 62,822	4	$ 63,380	3	$ 62,626	6	$66,612	*1*	$ 62,113	7
24	$ 65,620	2	$ 62,631	5	$ 59,427	8	$ 63,343	4	$ 63,380	3	$ 62,626	6	$66,612	*1*	$ 62,590	7
25	$ 67,132	2	$ 63,199	5	$ 61,104	8	$ 63,343	4	$ 64,611	3	$ 62,626	7	$68,484	*1*	$ 63,097	6
26	$ 67,132	2	$ 64,324	4	$ 61,260	8	$ 63,343	6	$ 64,611	3	$ 62,626	7	**$70,392**	*1*	$ 63,500	5
27	$ 67,132	2	**$ 65,539**	3	$ 61,416	8	**$ 63,879**	5	$ 64,611	4	$ 62,626	7	$70,392	*1*	$ 63,870	6
28	$ 67,132	2	$ 65,539	4	$ 61,571	8	$ 63,879	6	**$ 65,870**	3	$ 62,626	7	$70,392	*1*	**$ 65,501**	5
29	$ 67,132	2	$ 65,539	4	$ 61,727	8	$ 63,879	6	$ 65,870	3	$ 62,626	7	$70,392	*1*	$ 65,501	5
30	$ 67,132	2	$ 65,539	4	$ 61,883	8	$ 63,879	6	$ 65,870	3	$ 62,626	7	$70,392	*1*	$ 65,501	5
31*	$ 67,132	2	$ 65,539	4	$ 62,039	8	$ 63,879	6	$ 65,870	3	$ 62,626	7	$70,392	*1*	$ 65,501	5
32*	$ 67,132	2	$ 65,539	4	$ 62,194	8	$ 63,879	6	$ 65,870	3	$ 62,626	7	$70,392	*1*	$ 65,501	5
33*	$ 67,132	2	$ 65,539	4	$ 62,350	8	$ 63,879	6	$ 65,870	3	$ 62,626	7	$70,392	*1*	$ 65,501	5
34*	$ 67,132	2	$ 65,539	4	$ 62,507	8	$ 63,879	6	$ 65,870	3	$ 62,626	7	$70,392	*1*	$ 65,501	5

* Steps 31 - 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
DeKalb increased teacher salaries eff January 2016; Salaries in chart above reflects that change

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T5 - MASTERS
FY17 PROJECTED RANKING
PROPOSED FY17 5% ON TEACHING

Chart shows FCS's FY16 ranking using approved salary schedules for FY16 mRESA Results

FY16 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 48,743	1	$ 43,421	8	$ 45,816	6	$ 45,698	7	$ 46,011	3	$ 45,946	4	$46,536	*2*	$ 45,850	5
1	$ 49,843	1	$ 45,007	8	$ 46,944	3	$ 47,071	2	$ 46,011	6	$ 45,965	7	$46,536	*4*	$ 46,308	5
2	$ 50,968	1	$ 46,595	7	$ 46,990	4	$ 48,623	2	$ 47,062	3	$ 45,985	8	$46,908	*5*	$ 46,772	6
3	$ 52,118	1	$ 48,212	3	$ 47,088	5	$ 50,081	2	$ 47,062	6	$ 47,022	7	$46,908	*8*	$ 47,239	4
4	$ 53,293	1	$ 49,831	3	$ 47,186	7	$ 51,931	2	$ 47,062	8	$ 48,236	4	$47,352	*6*	$ 47,712	5
5	$ 54,497	1	$ 51,513	3	$ 47,284	7	$ 53,489	2	$ 47,167	8	$ 49,497	4	$47,352	*6*	$ 48,189	5
6	$ 55,726	2	$ 53,223	3	$ 48,964	7	$ 55,898	1	$ 47,957	8	$ 50,784	4	$49,680	*5*	$ 49,156	6
7	$ 56,983	2	$ 55,029	3	$ 50,443	7	$ 57,575	1	$ 51,540	5	$ 52,522	4	$49,680	*8*	$ 50,632	6
8	$ 58,269	1	$ 56,833	3	$ 50,443	8	$ 57,575	2	$ 52,155	5	$ 53,900	4	$50,772	*7*	$ 51,138	6
9	$ 59,583	1	$ 56,859	3	$ 51,866	8	$ 59,302	2	$ 53,659	5	$ 55,994	4	$52,308	*7*	$ 52,445	6
10	$ 60,929	1	$ 58,419	3	$ 51,866	8	$ 59,302	2	$ 54,060	6	$ 57,660	4	$52,500	*7*	$ 54,256	5
11	$ 62,333	1	$ 58,471	3	$ 53,862	8	$ 61,082	2	$ 55,838	6	$ 57,660	4	$53,964	*7*	$ 56,336	5
12	$ 63,770	1	$ 60,223	3	$ 53,862	8	$ 61,082	2	$ 56,444	6	$ 59,371	4	$55,476	*7*	$ 57,372	5
13	$ 65,240	1	$ 60,223	3	$ 55,587	8	$ 62,915	2	$ 58,004	6	$ 59,371	4	$57,036	*7*	$ 58,334	5
14	$ 66,744	1	$ 62,028	3	$ 55,587	8	$ 62,915	2	$ 58,835	6	$ 60,944	4	$58,632	*7*	$ 59,210	5
15	$ 66,744	1	$ 62,085	3	$ 57,354	8	$ 64,801	2	$ 60,112	7	$ 60,944	4	$60,276	*5*	$ 60,206	6
16	$ 66,744	1	$ 63,947	3	$ 57,354	8	$ 64,801	2	$ 60,976	7	$ 62,958	4	$61,956	*5*	$ 61,111	6
17	$ 68,282	1	$ 64,003	3	$ 59,366	8	$ 66,966	2	$ 62,385	6	$ 62,958	5	$63,696	*4*	$ 62,145	7
18	$ 68,282	1	$ 65,866	3	$ 59,366	8	$ 66,966	2	$ 62,385	7	$ 64,838	5	$65,484	*4*	$ 63,080	6
19	$ 68,282	3	$ 68,544	2	$ 61,072	8	$ 68,708	1	$ 62,413	7	$ 64,838	5	$67,320	*4*	$ 64,153	6
20	$ 69,856	1	$ 69,177	3	$ 61,223	8	$ 68,708	4	$ 64,040	7	$ 66,747	5	$69,204	*2*	$ 65,118	6
21	$ 69,856	1	$ 69,177	4	$ 62,976	8	$ 69,228	2	$ 65,995	7	$ 66,747	5	$69,204	*3*	$ 66,231	6
22	$ 69,856	1	$ 69,177	4	$ 63,126	8	$ 69,228	2	$ 67,987	6	**$ 68,721**	5	$69,204	*3*	$ 66,853	7
23	$ 71,467	1	$ 70,037	4	$ 64,927	8	$ 69,228	5	$ 70,058	3	$ 68,721	7	$70,416	*2*	$ 69,106	6
24	$ 71,467	1	$ 70,067	4	$ 65,077	8	$ 69,780	5	$ 71,458	2	$ 68,721	7	$70,416	*3*	$ 69,625	6
25	**$ 73,114**	1	$ 70,702	4	$ 66,927	8	$ 69,780	6	$ 71,458	3	$ 68,721	7	$72,384	*2*	$ 70,176	5
26	$ 73,114	2	$ 71,889	3	$ 67,078	8	$ 69,780	6	$ 71,458	4	$ 68,721	7	**$74,400**	*1*	$ 70,615	5
27	$ 73,114	3	**$ 73,439**	2	$ 67,229	8	**$ 70,357**	6	$ 72,861	4	$ 68,721	7	$74,400	*1*	$ 71,020	5
28	$ 73,114	3	$ 73,439	2	$ 67,381	8	$ 70,357	6	$ 72,861	4	$ 68,721	7	$74,400	*1*	**$ 72,787**	5
29	$ 73,114	3	$ 73,439	2	$ 67,532	8	$ 70,357	6	$ 72,861	4	$ 68,721	7	$74,400	*1*	$ 72,787	5
30	$ 73,114	4	$ 73,439	3	$ 67,683	8	$ 70,357	6	**$ 74,250**	2	$ 68,721	7	$74,400	*1*	$ 72,787	5
31*	$ 73,114	4	$ 73,439	3	$ 67,834	8	$ 70,357	6	$ 74,250	2	$ 68,721	7	$74,400	*1*	$ 72,787	5
32*	$ 73,114	4	$ 73,439	3	$ 67,986	8	$ 70,357	6	$ 74,250	2	$ 68,721	7	$74,400	*1*	$ 72,787	5
33*	$ 73,114	4	$ 73,439	3	$ 68,137	8	$ 70,357	6	$ 74,250	2	$ 68,721	7	$74,400	*1*	$ 72,787	5
34*	$ 73,114	4	$ 73,439	3	$ 68,288	8	$ 70,357	6	$ 74,250	2	$ 68,721	7	$74,400	*1*	$ 72,787	5

Chart shows FCS's Projected Ranking for Teacher with Other districts projected 3%

FY 17 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 49,230	1	$ 44,724	8	$ 47,190	6	$ 47,069	7	$ 47,391	3	$ 47,324	4	$48,864	*2*	$ 47,226	5
1	$ 50,341	1	$ 46,357	8	$ 48,352	4	$ 48,483	3	$ 47,391	6	$ 47,344	7	$48,864	*2*	$ 47,697	5
2	$ 51,478	1	$ 47,993	7	$ 48,400	5	$ 50,082	2	$ 48,474	4	$ 47,365	8	$49,248	*3*	$ 48,175	6
3	$ 52,639	1	$ 49,658	3	$ 48,501	6	$ 51,583	2	$ 48,474	7	$ 48,433	8	$49,248	*4*	$ 48,656	5
4	$ 53,826	1	$ 51,326	3	$ 48,602	7	$ 53,489	2	$ 48,474	8	$ 49,683	5	$49,716	*4*	$ 49,143	6
5	$ 55,042	2	$ 53,058	3	$ 48,703	7	$ 55,094	1	$ 48,582	8	$ 50,982	4	$49,716	*5*	$ 49,635	6
6	$ 56,283	2	$ 54,820	3	$ 50,433	7	$ 57,575	1	$ 49,396	8	$ 52,308	4	$52,164	*5*	$ 50,631	6
7	$ 57,553	2	$ 56,680	3	$ 51,956	8	$ 59,302	1	$ 53,086	5	$ 54,098	4	$52,164	*6*	$ 52,151	7
8	$ 58,852	2	$ 58,538	3	$ 51,956	8	$ 59,302	1	$ 53,720	5	$ 55,517	4	$53,316	*6*	$ 52,672	7
9	$ 60,179	2	$ 58,565	3	$ 53,422	8	$ 61,081	1	$ 55,269	5	$ 57,674	4	$54,924	*6*	$ 54,018	7
10	$ 61,538	1	$ 60,172	3	$ 53,422	8	$ 61,081	2	$ 55,682	6	$ 59,390	4	$55,128	*7*	$ 55,884	5
11	$ 62,956	1	$ 60,225	3	$ 55,478	8	$ 62,914	2	$ 57,513	6	$ 59,390	4	$56,664	*7*	$ 58,026	5
12	$ 64,408	1	$ 62,030	3	$ 55,478	8	$ 62,914	2	$ 58,137	7	$ 61,152	4	$58,248	*6*	$ 59,093	5
13	$ 65,892	1	$ 62,030	3	$ 57,255	8	$ 64,802	2	$ 59,744	7	$ 61,152	4	$59,892	*6*	$ 60,084	5
14	$ 67,411	1	$ 63,889	3	$ 57,255	8	$ 64,802	2	$ 60,600	7	$ 62,772	4	$61,560	*5*	$ 60,986	6
15	$ 67,411	1	$ 63,948	3	$ 59,075	8	$ 66,745	2	$ 61,915	7	$ 62,772	5	$63,288	*4*	$ 62,012	6
16	$ 67,411	1	$ 65,865	3	$ 59,075	8	$ 66,745	2	$ 62,805	7	$ 64,847	5	$65,052	*4*	$ 62,944	6
17	$ 68,965	2	$ 65,923	4	$ 61,147	8	$ 68,975	1	$ 64,257	6	$ 64,847	5	$66,876	*3*	$ 64,009	7
18	$ 68,965	2	$ 67,842	4	$ 61,147	8	$ 68,975	1	$ 64,257	7	$ 66,783	5	$68,760	*3*	$ 64,972	6
19	$ 68,965	4	$ 70,600	3	$ 62,904	8	$ 70,769	1	$ 64,285	7	$ 66,783	5	$70,692	*2*	$ 66,078	6
20	$ 70,555	4	$ 71,252	2	$ 63,060	8	$ 70,769	3	$ 65,961	7	$ 68,749	5	$72,660	*1*	$ 67,072	6
21	$ 70,555	4	$ 71,252	3	$ 64,865	8	$ 71,305	2	$ 67,975	7	$ 68,749	5	$72,660	*1*	$ 68,218	6
22	$ 70,555	5	$ 71,252	3	$ 65,020	8	$ 71,305	2	$ 70,027	6	**$ 70,783**	4	$72,660	*1*	$ 68,859	7
23	$ 72,182	2	$ 72,138	4	$ 66,875	8	$ 71,305	5	$ 72,160	3	$ 70,783	7	$73,932	*1*	$ 71,179	6
24	$ 72,182	3	$ 72,169	4	$ 67,029	8	$ 71,873	5	$ 73,602	2	$ 70,783	7	$73,932	*1*	$ 71,714	6
25	$ 73,845	2	$ 72,823	4	$ 68,935	8	$ 71,873	6	$ 73,602	3	$ 70,783	7	$76,008	*1*	$ 72,281	5
26	$ 73,845	3	$ 74,046	2	$ 69,090	8	$ 71,873	6	$ 73,602	4	$ 70,783	7	**$78,120**	*1*	$ 72,733	5
27	$ 73,845	4	**$ 75,642**	2	$ 69,246	8	**$ 72,468**	6	$ 75,047	3	$ 70,783	7	$78,120	*1*	$ 73,151	5
28	$ 73,845	5	$ 75,642	2	$ 69,402	8	$ 72,468	6	$ 75,047	3	$ 70,783	7	$78,120	*1*	**$ 74,971**	4
29	$ 73,845	5	$ 75,642	2	$ 69,558	8	$ 72,468	6	$ 75,047	3	$ 70,783	7	$78,120	*1*	$ 74,971	4
30	$ 73,845	5	$ 75,642	3	$ 69,713	8	$ 72,468	6	**$ 76,478**	2	$ 70,783	7	$78,120	*1*	$ 74,971	4
31*	$ 73,845	5	$ 75,642	3	$ 69,869	8	$ 72,468	6	$ 76,478	2	$ 70,783	7	$78,120	*1*	$ 74,971	4
32*	$ 73,845	5	$ 75,642	3	$ 70,026	8	$ 72,468	6	$ 76,478	2	$ 70,783	7	$78,120	*1*	$ 74,971	4
33*	$ 73,845	5	$ 75,642	3	$ 70,181	8	$ 72,468	6	$ 76,478	2	$ 70,783	7	$78,120	*1*	$ 74,971	4
34*	$ 73,845	5	$ 75,642	3	$ 70,337	8	$ 72,468	6	$ 76,478	2	$ 70,783	7	$78,120	*1*	$ 74,971	4

* Steps 31 - 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
DeKalb increased teacher salaries eff January 2016; Salaries in chart above reflects that change

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T6 - SPECIALIST
FY17 PROJECTED RANKING
PROPOSED FY17 5% ON TEACHING

Chart shows FCS's FY16 ranking using approved salary schedules for FY16 mRESA Results

FY16 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 53,617	1	$ 49,153	8	$ 49,644	7	$ 51,229	2	$ 50,431	5	$ 51,084	3	$50,736	4	$ 50,086	6
1	$ 54,827	1	$ 50,923	4	$ 50,920	5	$ 52,765	2	$ 50,431	8	$ 51,105	3	$50,736	6	$ 50,587	7
2	$ 56,064	1	$ 52,727	3	$ 51,113	7	$ 54,946	2	$ 51,481	4	$ 51,128	6	$51,144	5	$ 51,092	8
3	$ 57,329	1	$ 54,563	3	$ 51,211	7	$ 56,593	2	$ 51,481	6	$ 52,281	4	$51,144	8	$ 51,604	5
4	$ 58,623	1	$ 56,430	3	$ 51,309	8	$ 58,367	2	$ 51,481	7	$ 53,653	4	$51,612	6	$ 52,119	5
5	$ 59,945	2	$ 58,328	3	$ 53,001	6	$ 60,119	1	$ 51,858	7	$ 55,078	4	$51,612	8	$ 53,154	5
6	$ 61,299	2	$ 60,256	3	$ 55,437	6	$ 62,663	1	$ 54,192	7	$ 56,533	4	$54,156	8	$ 55,547	5
7	$ 62,682	2	$ 62,280	3	$ 56,704	7	$ 64,541	1	$ 57,831	5	$ 58,495	4	$54,912	8	$ 57,212	6
8	$ 64,096	3	$ 64,334	2	$ 56,704	8	$ 64,541	1	$ 58,843	5	$ 60,054	4	$57,372	7	$ 58,139	6
9	$ 65,543	2	$ 64,356	3	$ 58,302	8	$ 66,480	1	$ 60,426	5	$ 62,420	4	$59,100	6	$ 59,067	7
10	$ 67,022	1	$ 66,130	3	$ 58,302	8	$ 66,480	2	$ 60,836	6	$ 64,277	4	$59,100	7	$ 61,113	5
11	$ 68,567	1	$ 66,186	3	$ 60,024	8	$ 68,472	2	$ 62,758	6	$ 64,277	4	$60,876	7	$ 63,461	5
12	$ 70,146	1	$ 68,114	3	$ 60,024	8	$ 68,472	2	$ 63,100	6	$ 66,188	4	$60,876	7	$ 64,631	5
13	$ 71,764	1	$ 68,233	3	$ 61,934	8	$ 70,526	2	$ 64,861	6	$ 66,188	4	$62,700	7	$ 65,701	5
14	$ 73,418	1	$ 70,218	3	$ 61,934	8	$ 70,526	2	$ 65,690	6	$ 68,158	4	$63,936	7	$ 66,707	5
15	$ 73,418	1	$ 70,280	3	$ 63,892	8	$ 72,642	2	$ 67,104	6	$ 68,158	4	$65,724	7	$ 67,816	5
16	$ 73,418	1	$ 72,391	3	$ 63,892	8	$ 72,642	2	$ 68,072	6	$ 70,191	4	$67,560	7	$ 68,856	5
17	$ 75,110	1	$ 72,451	3	$ 66,101	8	$ 75,077	2	$ 69,632	6	$ 70,191	4	$69,456	7	$ 70,008	5
18	$ 75,110	1	$ 74,558	3	$ 66,101	8	$ 75,077	2	$ 69,632	7	$ 72,288	4	$71,400	5	$ 71,082	6
19	$ 75,110	3	$ 76,853	2	$ 68,008	8	$ 77,047	1	$ 69,632	7	$ 72,288	5	$73,392	4	$ 72,277	6
20	$ 76,842	3	$ 77,146	1	$ 68,160	8	$ 77,047	2	$ 70,258	7	$ 74,417	5	$75,456	4	$ 73,386	6
21	$ 76,842	3	$ 77,264	2	$ 70,120	8	$ 77,621	1	$ 72,167	7	$ 74,417	6	$75,456	4	$ 74,627	5
22	$ 76,842	3	$ 77,264	2	$ 70,272	8	$ 77,621	1	$ 74,365	7	**$ 76,617**	4	$75,456	5	$ 75,340	6
23	$ 78,613	1	$ 78,034	2	$ 72,286	8	$ 77,621	4	$ 76,615	7	$ 76,617	6	$76,788	5	$ 77,869	3
24	$ 78,613	1	$ 78,034	5	$ 72,437	8	$ 78,200	3	$ 78,145	4	$ 76,617	7	$76,788	6	$ 78,442	2
25	**$ 80,426**	1	$ 78,744	4	$ 74,508	8	$ 78,200	5	$ 78,145	6	$ 76,617	7	$78,936	3	$ 79,046	2
26	$ 80,426	2	$ 79,631	3	$ 74,358	8	$ 78,200	5	$ 78,145	6	$ 76,617	7	**$81,144**	1	$ 79,525	4
27	$ 80,426	3	**$ 81,143**	2	$ 74,810	8	**$ 78,825**	6	$ 79,674	5	$ 76,617	7	$81,144	1	$ 79,978	4
28	$ 80,426	4	$ 81,143	3	$ 74,961	8	$ 78,825	6	$ 79,674	5	$ 76,617	7	$81,144	2	**$ 81,933**	1
29	$ 80,426	4	$ 81,143	3	$ 75,113	8	$ 78,825	6	$ 79,674	5	$ 76,617	7	$81,144	2	$ 81,933	1
30	$ 80,426	5	$ 81,143	4	$ 75,263	8	$ 78,825	6	**$ 81,205**	2	$ 76,617	7	$81,144	3	$ 81,933	1
31*	$ 80,426	5	$ 81,143	4	$ 75,415	8	$ 78,825	6	$ 81,205	2	$ 76,617	7	$81,144	3	$ 81,933	1
32*	$ 80,426	5	$ 81,143	4	$ 75,566	8	$ 78,825	6	$ 81,205	2	$ 76,617	7	$81,144	3	$ 81,933	1
33*	$ 80,426	5	$ 81,143	4	$ 75,718	8	$ 78,825	6	$ 81,205	2	$ 76,617	7	$81,144	3	$ 81,933	1
34*	$ 80,426	5	$ 81,143	4	$ 75,868	8	$ 78,825	6	$ 81,205	2	$ 76,617	7	$81,144	3	$ 81,933	1

Chart shows FCS's Projected Ranking for Teacher with Other districts projected 3%

FY 17 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 54,153	1	$ 50,628	8	$ 51,133	7	$ 52,766	3	$ 51,944	5	$ 52,617	4	$53,268	2	$ 51,589	6
1	$ 55,375	1	$ 52,451	5	$ 52,448	6	$ 54,348	2	$ 51,944	8	$ 52,638	4	$53,268	3	$ 52,105	7
2	$ 56,625	1	$ 54,309	3	$ 52,646	7	$ 56,594	2	$ 53,025	5	$ 52,662	6	$53,700	4	$ 52,625	8
3	$ 57,902	2	$ 56,200	3	$ 52,747	8	$ 58,291	1	$ 53,025	7	$ 53,849	4	$53,700	5	$ 53,152	6
4	$ 59,209	2	$ 58,123	3	$ 52,848	8	$ 60,118	1	$ 53,025	7	$ 55,263	4	$54,192	5	$ 53,683	6
5	$ 60,544	2	$ 60,078	3	$ 54,591	6	$ 61,923	1	$ 53,414	8	$ 56,730	4	$54,192	7	$ 54,749	5
6	$ 61,912	3	$ 62,064	2	$ 57,100	6	$ 64,543	1	$ 55,818	8	$ 58,229	4	$56,868	7	$ 57,213	5
7	$ 63,309	3	$ 64,148	2	$ 58,405	7	$ 66,477	1	$ 59,566	5	$ 60,250	4	$57,660	8	$ 58,928	6
8	$ 64,737	3	$ 66,264	2	$ 58,405	8	$ 66,477	1	$ 60,608	5	$ 61,856	4	$60,240	6	$ 59,883	7
9	$ 66,198	3	$ 66,287	2	$ 60,051	8	$ 68,474	1	$ 62,239	5	$ 64,293	4	$62,052	6	$ 60,839	7
10	$ 67,692	3	$ 68,114	2	$ 60,051	8	$ 68,474	1	$ 62,661	6	$ 66,205	4	$62,052	7	$ 62,946	5
11	$ 69,253	2	$ 68,172	3	$ 61,825	8	$ 70,526	1	$ 64,641	6	$ 66,205	4	$63,924	7	$ 65,365	5
12	$ 70,847	1	$ 70,157	3	$ 61,825	8	$ 70,526	2	$ 64,993	6	$ 68,174	4	$63,924	7	$ 66,570	5
13	$ 72,482	2	$ 70,280	3	$ 63,792	8	$ 72,642	1	$ 66,807	6	$ 68,174	4	$65,832	7	$ 67,672	5
14	$ 74,152	1	$ 72,325	3	$ 63,792	8	$ 72,642	2	$ 67,661	6	$ 70,203	4	$67,128	7	$ 68,708	5
15	$ 74,152	2	$ 72,388	3	$ 65,809	8	$ 74,821	1	$ 69,117	6	$ 70,203	4	$69,012	7	$ 69,850	5
16	$ 74,152	3	$ 74,563	2	$ 65,809	8	$ 74,821	1	$ 70,114	7	$ 72,297	4	$70,944	5	$ 70,922	6
17	$ 75,861	2	$ 74,625	3	$ 68,084	8	$ 77,329	1	$ 71,721	7	$ 72,297	5	$72,924	4	$ 72,108	6
18	$ 75,861	3	$ 76,795	2	$ 68,084	8	$ 77,329	1	$ 71,721	7	$ 74,457	5	$74,976	4	$ 73,214	6
19	$ 75,861	4	$ 79,159	2	$ 70,048	8	$ 79,358	1	$ 71,721	7	$ 74,457	5	$77,064	3	$ 74,445	6
20	$ 77,610	4	$ 79,460	1	$ 70,205	8	$ 79,358	2	$ 72,366	7	$ 76,650	5	$79,224	3	$ 75,588	6
21	$ 77,610	4	$ 79,582	2	$ 72,224	8	$ 79,950	1	$ 74,332	7	$ 76,650	6	$79,224	3	$ 76,866	5
22	$ 77,610	5	$ 79,582	2	$ 72,380	8	$ 79,950	1	$ 76,596	7	**$ 78,916**	4	$79,224	3	$ 77,600	6
23	$ 79,399	5	$ 80,375	2	$ 74,455	8	$ 79,950	4	$ 78,913	7	$ 78,916	6	$80,628	1	$ 80,205	3
24	$ 79,399	6	$ 80,375	5	$ 74,610	8	$ 80,546	3	$ 80,489	4	$ 78,916	7	$80,628	2	$ 80,795	1
25	$ 81,230	3	$ 81,106	4	$ 76,743	8	$ 80,546	5	$ 80,489	6	$ 78,916	7	$82,884	1	$ 81,417	2
26	$ 81,230	4	$ 82,020	2	$ 76,589	8	$ 80,546	5	$ 80,489	6	$ 78,916	7	**$85,200**	1	$ 81,911	3
27	$ 81,230	5	**$ 83,577**	2	$ 77,054	8	**$ 81,190**	6	$ 82,064	4	$ 78,916	7	$85,200	1	$ 82,377	3
28	$ 81,230	5	$ 83,577	3	$ 77,210	8	$ 81,190	6	$ 82,064	4	$ 78,916	7	$85,200	1	**$ 84,391**	2
29	$ 81,230	5	$ 83,577	3	$ 77,366	8	$ 81,190	6	$ 82,064	4	$ 78,916	7	$85,200	1	$ 84,391	2
30	$ 81,230	5	$ 83,577	4	$ 77,521	8	$ 81,190	6	**$ 83,641**	3	$ 78,916	7	$85,200	1	$ 84,391	2
31*	$ 81,230	5	$ 83,577	4	$ 77,677	8	$ 81,190	6	$ 83,641	3	$ 78,916	7	$85,200	1	$ 84,391	2
32*	$ 81,230	5	$ 83,577	4	$ 77,833	8	$ 81,190	6	$ 83,641	3	$ 78,916	7	$85,200	1	$ 84,391	2
33*	$ 81,230	5	$ 83,577	4	$ 77,990	8	$ 81,190	6	$ 83,641	3	$ 78,916	7	$85,200	1	$ 84,391	2
34*	$ 81,230	5	$ 83,577	4	$ 78,144	8	$ 81,190	6	$ 83,641	3	$ 78,916	7	$85,200	1	$ 84,391	2

* Steps 31 - 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
DeKalb increased teacher salaries eff January 2016; Salaries in chart above reflects that change

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T7 - DOCTORATE
FY17 PROJECTED RANKING
PROPOSED FY17 5% ON TEACHING

Chart shows FCS's FY16 ranking using approved salary schedules for FY16 mRESA Results

FY16 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 58,978	1	$ 54,651	6	$ 54,462	8	$ 56,615	2	$ 55,245	5	$ 55,997	3	$54,516	*7*	$ 55,442	4
1	$ 60,309	1	$ 56,641	3	$ 55,877	6	$ 58,315	2	$ 55,245	7	$ 56,021	4	$54,516	*8*	$ 55,997	5
2	$ 61,671	1	$ 58,697	3	$ 55,930	7	$ 60,990	2	$ 56,296	5	$ 56,045	6	$54,948	*8*	$ 56,556	4
3	$ 63,062	1	$ 60,782	3	$ 56,028	7	$ 62,820	2	$ 56,296	6	$ 57,310	4	$54,948	*8*	$ 57,122	5
4	$ 64,486	2	$ 62,899	3	$ 56,126	7	$ 64,789	1	$ 56,296	6	$ 58,832	4	$55,464	*8*	$ 57,693	5
5	$ 65,940	2	$ 65,044	3	$ 57,008	6	$ 66,732	1	$ 56,611	7	$ 60,414	4	$55,464	*8*	$ 59,002	5
6	$ 67,428	2	$ 67,226	3	$ 59,495	6	$ 69,252	1	$ 57,479	8	$ 62,029	4	$59,172	*7*	$ 61,657	5
7	$ 68,950	3	$ 69,435	2	$ 61,324	7	$ 71,328	1	$ 63,806	5	$ 64,208	4	$60,948	*8*	$ 63,507	6
8	$ 70,506	3	$ 71,675	1	$ 63,108	8	$ 71,328	2	$ 65,274	5	$ 65,938	4	$63,696	*7*	$ 64,459	6
9	$ 72,097	2	$ 71,707	3	$ 63,206	8	$ 73,467	1	$ 66,676	5	$ 68,565	4	$65,604	*6*	$ 65,411	7
10	$ 73,724	1	$ 73,534	2	$ 63,206	8	$ 73,467	3	$ 67,128	6	$ 70,606	4	$65,604	*7*	$ 67,671	5
11	$ 75,423	2	$ 73,601	3	$ 65,917	8	$ 75,672	1	$ 69,420	6	$ 70,606	4	$67,572	*7*	$ 70,275	5
12	$ 77,162	1	$ 75,808	2	$ 65,917	8	$ 75,672	3	$ 69,801	6	$ 72,706	4	$67,572	*7*	$ 71,577	5
13	$ 78,940	1	$ 75,815	3	$ 68,004	8	$ 77,942	2	$ 71,745	6	$ 72,706	5	$69,600	*7*	$ 72,757	4
14	$ 80,760	1	$ 78,081	2	$ 68,004	8	$ 77,942	3	$ 72,392	6	$ 74,871	4	$69,600	*7*	$ 73,880	5
15	$ 80,760	1	$ 78,148	3	$ 70,144	8	$ 80,280	2	$ 73,970	6	$ 74,871	5	$71,676	*7*	$ 75,104	4
16	$ 80,760	1	$ 80,424	2	$ 70,144	8	$ 80,280	3	$ 74,826	6	$ 77,105	4	$72,612	*7*	$ 76,266	5
17	$ 82,622	2	$ 80,491	3	$ 72,540	8	$ 82,973	1	$ 76,529	6	$ 77,105	5	$74,652	*7*	$ 77,536	4
18	$ 82,622	3	$ 82,906	2	$ 72,540	8	$ 82,973	1	$ 76,529	7	$ 79,409	4	$76,740	*6*	$ 78,734	5
19	$ 82,622	3	$ 85,307	1	$ 74,641	8	$ 85,162	2	$ 76,529	7	$ 79,409	5	$78,888	*6*	$ 80,054	4
20	$ 84,527	3	$ 85,696	1	$ 74,792	8	$ 85,162	2	$ 76,940	7	$ 81,748	4	$81,096	*6*	$ 81,293	5
21	$ 84,527	3	$ 85,829	1	$ 76,950	8	$ 85,787	2	$ 78,929	7	$ 81,748	5	$81,096	*6*	$ 82,664	4
22	$ 84,527	3	$ 85,829	1	$ 77,102	8	$ 85,787	2	$ 81,244	6	**$ 84,166**	4	$81,096	*7*	$ 83,460	5
23	$ 86,475	2	$ 86,683	1	$ 79,321	8	$ 85,787	4	$ 83,423	6	$ 84,166	5	$82,512	*7*	$ 86,260	3
24	$ 86,475	3	$ 86,683	2	$ 79,473	8	$ 86,428	4	$ 85,101	5	$ 84,166	6	$82,512	*7*	$ 86,885	1
25	**$ 88,468**	1	$ 87,536	3	$ 81,754	8	$ 86,428	4	$ 85,101	5	$ 84,166	7	$84,828	*6*	$ 87,546	2
26	$ 88,468	1	$ 88,405	2	$ 81,906	8	$ 86,428	5	$ 85,101	6	$ 84,166	7	**$87,192**	*4*	$ 88,072	3
27	$ 88,468	3	**$ 89,254**	1	$ 82,056	8	**$ 87,087**	5	$ 86,758	6	$ 84,166	7	$87,192	*4*	$ 88,556	2
28	$ 88,468	3	$ 89,254	2	$ 82,208	8	$ 87,087	5	$ 86,758	6	$ 84,166	7	$87,192	*4*	**$ 90,696**	1
29	$ 88,468	3	$ 89,254	2	$ 82,359	8	$ 87,087	5	$ 86,758	6	$ 84,166	7	$87,192	*4*	$ 90,696	1
30	$ 88,468	3	$ 89,254	2	$ 82,511	8	$ 87,087	6	**$ 88,430**	4	$ 84,166	7	$87,192	*5*	$ 90,696	1
31*	$ 88,468	3	$ 89,254	2	$ 82,661	8	$ 87,087	6	$ 88,430	4	$ 84,166	7	$87,192	*5*	$ 90,696	1
32*	$ 88,468	3	$ 89,254	2	$ 82,813	8	$ 87,087	6	$ 88,430	4	$ 84,166	7	$87,192	*5*	$ 90,696	1
33*	$ 88,468	3	$ 89,254	2	$ 82,964	8	$ 87,087	6	$ 88,430	4	$ 84,166	7	$87,192	*5*	$ 90,696	1
34*	$ 88,468	3	$ 89,254	2	$ 83,116	8	$ 87,087	6	$ 88,430	4	$ 84,166	7	$87,192	*5*	$ 90,696	1

Chart shows FCS's Projected Ranking for Teacher with Other districts projected 3%

FY 17 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 59,568	1	$ 56,291	7	$ 56,096	8	$ 58,313	2	$ 56,902	6	$ 57,677	3	$57,240	*4*	$ 57,105	5
1	$ 60,912	1	$ 58,340	3	$ 57,553	6	$ 60,064	2	$ 56,902	8	$ 57,702	4	$57,240	*7*	$ 57,677	5
2	$ 62,288	2	$ 60,458	3	$ 57,608	8	$ 62,820	1	$ 57,985	5	$ 57,726	6	$57,696	*7*	$ 58,253	4
3	$ 63,693	2	$ 62,605	3	$ 57,709	7	$ 64,705	1	$ 57,985	6	$ 59,029	4	$57,696	*8*	$ 58,836	5
4	$ 65,131	2	$ 64,786	3	$ 57,810	8	$ 66,733	1	$ 57,985	7	$ 60,597	4	$58,236	*6*	$ 59,424	5
5	$ 66,599	3	$ 66,995	2	$ 58,718	6	$ 68,734	1	$ 58,309	7	$ 62,226	4	$58,236	*8*	$ 60,772	5
6	$ 68,102	3	$ 69,243	2	$ 61,280	7	$ 71,330	1	$ 59,203	8	$ 63,890	4	$62,136	*6*	$ 63,507	5
7	$ 69,640	3	$ 71,518	2	$ 63,164	8	$ 73,468	1	$ 65,720	5	$ 66,134	4	$63,996	*7*	$ 65,412	6
8	$ 71,211	3	$ 73,825	1	$ 65,001	8	$ 73,468	2	$ 67,232	5	$ 67,916	4	$66,876	*6*	$ 66,393	7
9	$ 72,818	3	$ 73,858	2	$ 65,102	8	$ 75,671	1	$ 68,676	6	$ 70,622	4	$68,880	*5*	$ 67,373	7
10	$ 74,461	3	$ 75,740	1	$ 65,102	8	$ 75,671	2	$ 69,142	6	$ 72,724	4	$68,880	*7*	$ 69,701	5
11	$ 76,177	2	$ 75,809	3	$ 67,895	8	$ 77,942	1	$ 71,503	6	$ 72,724	4	$70,956	*7*	$ 72,383	5
12	$ 77,934	3	$ 78,082	1	$ 67,895	8	$ 77,942	2	$ 71,895	6	$ 74,887	4	$70,956	*7*	$ 73,724	5
13	$ 79,729	2	$ 78,089	3	$ 70,044	8	$ 80,280	1	$ 73,897	6	$ 74,887	5	$73,080	*7*	$ 74,940	4
14	$ 81,568	1	$ 80,423	2	$ 70,044	8	$ 80,280	3	$ 74,564	6	$ 77,117	4	$73,080	*7*	$ 76,096	5
15	$ 81,568	2	$ 80,492	3	$ 72,248	8	$ 82,688	1	$ 76,189	6	$ 77,117	5	$75,264	*7*	$ 77,357	4
16	$ 81,568	3	$ 82,837	1	$ 72,248	8	$ 82,688	2	$ 77,071	6	$ 79,418	4	$76,248	*7*	$ 78,554	5
17	$ 83,448	2	$ 82,906	3	$ 74,716	8	$ 85,462	1	$ 78,825	6	$ 79,418	5	$78,384	*7*	$ 79,862	4
18	$ 83,448	3	$ 85,393	2	$ 74,716	8	$ 85,462	1	$ 78,825	7	$ 81,791	4	$80,580	*6*	$ 81,096	5
19	$ 83,448	3	$ 87,866	1	$ 76,880	8	$ 87,717	2	$ 78,825	7	$ 81,791	6	$82,836	*4*	$ 82,456	5
20	$ 85,372	3	$ 88,267	1	$ 77,036	8	$ 87,717	2	$ 79,248	7	$ 84,200	5	$85,152	*4*	$ 83,732	6
21	$ 85,372	3	$ 88,404	1	$ 79,259	8	$ 88,361	2	$ 81,297	7	$ 84,200	6	$85,152	*4*	$ 85,144	5
22	$ 85,372	5	$ 88,404	1	$ 79,415	8	$ 88,361	2	$ 83,681	7	**$ 86,691**	3	$85,152	*6*	$ 85,964	4
23	$ 87,340	4	$ 89,283	1	$ 81,701	8	$ 88,361	3	$ 85,926	7	$ 86,691	5	$86,640	*6*	$ 88,848	2
24	$ 87,340	5	$ 89,283	2	$ 81,857	8	$ 89,021	3	$ 87,654	4	$ 86,691	6	$86,640	*7*	$ 89,492	1
25	$ 89,353	3	$ 90,162	2	$ 84,207	8	$ 89,021	5	$ 87,654	6	$ 86,691	7	$89,064	*4*	$ 90,172	1
26	$ 89,353	4	$ 91,057	2	$ 84,363	8	$ 89,021	5	$ 87,654	6	$ 86,691	7	**$91,548**	*1*	$ 90,714	3
27	$ 89,353	6	**$ 91,932**	1	$ 84,518	8	**$ 89,700**	4	$ 89,361	5	$ 86,691	7	$91,548	*2*	$ 91,213	3
28	$ 89,353	6	$ 91,932	2	$ 84,674	8	$ 89,700	4	$ 89,361	5	$ 86,691	7	$91,548	*3*	**$ 93,417**	1
29	$ 89,353	6	$ 91,932	2	$ 84,830	8	$ 89,700	4	$ 89,361	5	$ 86,691	7	$91,548	*3*	$ 93,417	1
30	$ 89,353	6	$ 91,932	2	$ 84,986	8	$ 89,700	5	**$ 91,083**	4	$ 86,691	7	$91,548	*3*	$ 93,417	1
31*	$ 89,353	6	$ 91,932	2	$ 85,141	8	$ 89,700	5	$ 91,083	4	$ 86,691	7	$91,548	*3*	$ 93,417	1
32*	$ 89,353	6	$ 91,932	2	$ 85,297	8	$ 89,700	5	$ 91,083	4	$ 86,691	7	$91,548	*3*	$ 93,417	1
33*	$ 89,353	6	$ 91,932	2	$ 85,453	8	$ 89,700	5	$ 91,083	4	$ 86,691	7	$91,548	*3*	$ 93,417	1
34*	$ 89,353	6	$ 91,932	2	$ 85,609	8	$ 89,700	5	$ 91,083	4	$ 86,691	7	$91,548	*3*	$ 93,417	1

* Steps 31 - 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
DeKalb increased teacher salaries eff January 2016; Salaries in chart above reflects that change

Private School Survey Results
FCS Proposed FY17 - Ranking

School	Bachelors							
	3 Yrs	Rank	8 Yrs	Rank	13 Yrs	Rank	23 Yrs	Rank
Fulton County (FY17 Proposed)	**$44,364**	**2**	**$47,640**	**2**	**$53,952**	**1**	**$66,612**	**1**
Pace Academy	$36,000-$45,000		$43,000-$50,000		$46,000-$55,000		$53,000-$62,000	
Pace Academy Midpoint	**$40,500**	**3**	**$46,500**	**3**	**$50,500**	**3**	**$57,500**	**3**
The Lovett School	$43,090-$48,261		$46,421-$51,991		$50,008-$57,509		$58,036-$69,644	
The Lovett School Midpoint	**$45,676**	**1**	**$49,206**	**1**	**$53,759**	**2**	**$63,840**	**2**
The Walker School in Marietta	**$37,931**	**4**	**$42,864**	**4**	**$47,517**	**4**	**$55,761**	**4**
The Westminster Schools **	**NA**		**NA**		**NA**		**NA**	
Mt. Pisgah Christian School	$35,000-$38,000		$40,000-$45,000		$45,000-$48,000		$48,000-$50,000	
Mt. Pisgah Christian School Midpoint	**$36,500**	**5**	**$42,500**	**5**	**$46,500**	**5**	**$49,000**	**5**

School	Masters							
	3 Yrs	Rank	8 Yrs	Rank	13 Yrs	Rank	23 Yrs	Rank
Fulton County (FY17 Proposed)	**$49,248**	**2**	**$53,316**	**2**	**$59,892**	**2**	**$73,932**	**2**
Pace Academy *	$39-140-$48,410		$46,350-$53,560		$49,440-$58,710		$56,650-$65,920	
Pace Academy Midpoint	**$43,775**	**4**	**$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**	**3**	**$52,866**	**3**	**$57,586**	**3**	**$68,021**	**3**
The Walker School in Marietta	**$43,244**	**5**	**$51,533**	**4**	**$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

**** Pace Academy adds $2,000 for Masters already included in chart***

***** The Westminster Schools provided only data for Master's Degree as they emphasize expectation for higher degree and***

provided substantial financial assistance toward post-graduate degrees

****** Mt. Pisgah adds $3,000 for Masters already included in chart***

FY17 Non-Teaching Benchmark Position Rankings
School-Based
DRAFT

Please be advised that these comparisons are given to provide a perspective and are based on FY16 data. Projected FY17 data for metro districts assumes a 3% increase on current FY16 salaries.

CURRENT FY16

Position	Atlanta City		Cherokee		Clayton		Cobb		DeKalb		Forsyth		Fulton		Gwinnett		Average
	High	R	High	R	High	R	High	R	High	R	High	R	High	R	High	R	High
HS Principal	$135,604	4	$132,000	5	$142,054	2	$129,968	6	$120,624	8	$124,658	7	$138,151	3	$160,781	1	$135,480
MS Principal	$130,389	4	$117,000	7	$130,688	3	$120,432	5	$118,348	6	$115,432	8	$133,511	2	$141,835	1	$125,954
ES Principal	$125,374	2	$109,649	8	$120,235	4	$117,531	6	$117,684	5	$112,869	7	$122,596	3	$132,389	1	$119,791
HS Asst Principal	$109,635	2	$99,000	7	$110,602	1	$98,188	8	$103,169	4	$101,362	5	$108,560	3	$99,222	6	$103,717
MS Asst Principal	$105,419	2	$97,471	5	$101,752	4	$96,230	6	$103,169	3	$94,875	8	$106,187	1	$95,706	7	$100,101
ES Asst Principal	$99,424	1	$94,702	4	$93,628	6	$95,626	3	$93,742	5	$92,855	8	$95,835	2	$92,935	7	$94,843
Guidance Couns	$94,720	1	$89,254	2	$87,158	4	$87,087	5	$86,696	6	$87,984	3	$86,371	7	DNR		$88,467
Psychologist	$103,698	3	$89,254	6	$93,628	4	$106,173	1	$86,696	7	$104,753	2	$80,179	8	$93,572	5	$94,744
Social Worker	$103,698	1	$89,254	3	$76,601	8	$83,812	6	$86,696	4	$93,301	2	$80,179	7	$84,210	5	$87,219
Media Specialist	$88,468	3	$89,254	2	$82,668	8	$87,087	5	$86,696	6	$84,166	7	$87,192	4	$90,696	1	$87,028
Tech Specialist	$90,870	1	$61,992	5	$33,278	8	$87,087	3	$50,960	7	$87,984	2	$64,729	4	$60,157	6	$67,132
Paraprofessional	$21.18	5	$23.02	3	$19.03	8	$20.70	6	$20.13	7	$24.34	1	$23.89	2	$21.57	4	$21.73
12-Mo Sch Sec'y	$60,813	2	$47,996	7	$56,773	3	$51,701	4	$49,967	6	$46,363	8	$64,259	1	$50,967	5	$53,605
Head Custodian	$43,587	4	DNR		DNR		$39,874	5	$38,220	6	$45,850	3	$58,336	1	$46,643	2	$45,418
Bus Driver	$24.01	3	$26.72	2	$22.48	5	$21.66	6	$21.63	7	$23.38	4	$28.30	1	$21.26	8	$23.68
FS Manager	DNR		$37,349	6	$46,448	5	$50,855	4	$62,684	2	$36,693	7	$64,729	1	$51,287	3	$50,006
FS Worker	$16.27	4	$19.91	2	$14.82	7	$14.81	8	$17.16	3	$15.96	5	$20.47	1	$15.20	6	$16.83

PROJECTED FY17

Position	Atlanta City		Cherokee		Clayton		Cobb		DeKalb		Forsyth		Fulton		Gwinnett		Average
	High	R	High	R	High	R	High	R	High	R	High	R	High	R	High	R	High
HS Principal	$139,672	4	$135,960	5	$146,316	2	$133,867	6	$124,243	8	$128,398	7	$142,244	3	$165,604	1	$139,538
MS Principal	$134,301	4	$120,510	7	$134,609	3	$124,045	5	$121,898	6	$118,895	8	$137,464	2	$146,090	1	$129,726
ES Principal	$129,135	2	$112,938	8	$123,842	4	$121,057	6	$121,215	5	$116,255	7	$126,221	3	$136,361	1	$123,378
HS Asst Principal	$112,924	2	$101,970	7	$113,920	1	$101,134	8	$106,264	4	$104,403	5	$111,765	3	$102,199	6	$106,822
MS Asst Principal	$108,582	2	$100,395	5	$104,805	4	$99,117	6	$106,264	3	$97,721	8	$109,321	1	$98,577	7	$103,098
ES Asst Principal	$102,407	1	$97,543	4	$96,437	6	$98,495	3	$96,554	5	$95,641	8	$101,750	2	$95,723	7	$98,069
Guidance Couns	$97,562	1	$91,932	2	$89,773	4	$89,700	5	$89,297	6	$90,624	3	$88,909	7	DNR		$91,114
Psychologist	$106,809	3	$91,932	6	$96,437	4	$109,358	1	$89,297	7	$107,896	2	$84,657	8	$96,379	5	$97,846
Social Worker	$106,809	1	$91,932	3	$78,899	8	$86,326	6	$89,297	4	$96,100	2	$84,657	7	$86,736	5	$90,095
Media Specialist	$91,122	4	$91,932	2	$85,148	8	$89,700	5	$89,297	6	$86,691	7	$91,548	3	$93,417	1	$89,857
Tech Specialist	$93,596	1	$63,852	5	$34,276	8	$89,700	3	$52,489	7	$90,624	2	$82,460	4	$61,962	6	$71,120
Paraprofessional	$21.82	5	$23.71	3	$19.60	8	$21.32	6	$20.73	7	$25.07	1	$24.61	2	$22.22	4	$22.38
12-Mo Sch Sec'y	$62,637	2	$49,436	7	$58,476	3	$53,252	4	$51,466	6	$47,754	8	$66,186	1	$52,496	5	$55,213
Head Custodian	$44,895	4	DNR	0	DNR		$41,070	5	$39,367	6	$47,226	3	$60,084	1	$48,042	2	$46,781
Bus Driver	$24.73	3	$27.52	2	$23.15	5	$22.31	6	$22.28	7	$24.08	4	$29.15	1	$21.90	8	$24.39
FS Manager	DNR		$38,469	6	$47,841	5	$52,381	4	$64,565	2	$37,794	7	$66,671	1	$52,826	3	$51,507
FS Worker	$16.76	4	$20.51	2	$15.26	7	$15.25	8	$17.67	3	$16.44	5	$21.07	1	$15.66	6	$17.33

DNR=Did Not Report

NOTE:	*Data source (FY16 mRESA Non-Teaching Personnel Salary Survey, Large Districts) requests information on the highest potential salary figure per job reported. That figure is defined as the largest amount that a district would pay someone for performing the job. This is not the highiest salary made by a current job holder. A High Potential salary is defined to be the largest amount a system would pay to someone with maximum experience and degree and/or training.*

Fulton County Schools

Where Students Come First

State of Georgia Department of Education QBE Allotment Sheets





OFFICIAL

Georgia State Department Of Education

5/4/2016

Earnings Sheet for FY 2017

School System: 660 - Fulton County

FY 17 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	6,072	31,428,021	474,526	31,902,547	9,434,591	22,467,956	404.80		13.49	5.52
Kindergarten Early Intr Pgm	343	2,306,376	26,806	2,333,182	689,996	1,643,186	31.18		0.76	0.31
Primary Grade(1-3) Pgm	19,097	79,081,963	1,640,444	80,722,407	23,872,165	56,850,242	1,123.35	55.36	42.44	17.36
Primary Grd Early Intrv(1-3) Pgm	1,257	7,781,094	107,979	7,889,073	2,333,048	5,556,025	114.27	3.64	2.79	1.14
Upper Elementary Grd(4-5) Pgm	11,771	37,208,664	828,918	38,037,582	11,248,914	26,788,668	511.78	34.12	26.16	10.70
UppElem Grd Early Intrv(4-5)	692	4,283,626	48,732	4,332,358	1,281,215	3,051,143	62.91	2.01	1.54	0.63
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	15,898	56,876,023	1,119,546	57,995,569	17,151,121	40,844,448	794.90	46.08	35.33	14.45
High School Gen Educ(9-12)	20,893	62,175,957	2,373,467	64,549,424	19,089,303	45,460,121	908.39		46.43	18.99
CTAE(9-12) PGM	3,262	11,066,126	1,070,585	12,136,711	3,589,209	8,547,502	163.10		7.25	2.97
Students with Disab Cat I	2,423	19,483,160	603,228	20,086,388	5,940,179	14,146,209	302.87			2.20
Students with Disab Cat II	381	3,765,493	50,045	3,815,538	1,128,375	2,687,163	58.62			0.35
Students with Disab Cat III	2,562	32,872,468	523,160	33,395,628	9,876,142	23,519,486	512.40			2.33
Students with Disab Cat IV	206	4,397,294	87,019	4,484,313	1,326,153	3,158,160	68.67			0.19
Students with Disab Cat V	121	972,952	51,112	1,024,064	302,848	721,216	15.12			0.11
Gifted Student Category VI	6,819	36,685,531	688,030	37,373,561	11,052,542	26,321,019	568.25			6.20
Remedial Education Pgm	1,343	5,795,692	77,142	5,872,834	1,736,783	4,136,051	89.53			1.22
Alternate Education Pgm	1,003	4,470,223	70,632	4,540,855	1,342,874	3,197,981	66.87		2.23	0.91
Eng.Spkrs.of Other Lang.(ESOL)	1,105	10,145,407	63,470	10,208,877	3,019,087	7,189,790	157.86			1.00
Spec Ed. Itinerant				49,042	14,503	34,539				
Spec Ed. Supplemental Speech				393,622	116,406	277,216				
TOTAL DIRECT INSTRUC.	95,248	410,796,070	9,904,841	421,143,575	124,545,454	296,598,121	5,954.87	141.21	178.42	86.58
INDIRECT COST										
Central Admin		9,451,978	0	9,451,978	2,795,248	6,656,730				
School Admin		20,489,073	665,353	21,154,426	6,256,032	14,898,394				
Facility M & O			28,383,935	28,383,935	8,394,026	19,989,909				
Sub Total (INDIRECT COST)		29,941,051	29,049,288	58,990,339	17,445,306	41,545,033				
MEDIA CENTER PGM.		10,378,360	1,330,498	11,708,858	3,462,679	8,246,179				
20 DAYS ADDITIONAL INSTRUCTION		3,452,022		3,452,022	1,020,872	2,431,150				
STAFF & PROFESSIONAL DEV				2,050,472	606,389	1,444,083				
PRINCIPAL STAFF & PROF. DEV				31,003	9,169	21,834				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(7,307,719)				
Charter System Adjustment				4,406,400		4,406,400				
QBE FORMULA EARNINGS		454,567,503	40,284,627	501,782,669	147,089,869	347,385,081	5,954.87	141.21	178.42	86.58
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 0)				4,794,157		4,794,157				
Sparsity - Regular				0		0				
Nursing Services				1,852,981		1,852,981				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				508,429,807		354,032,219				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				508,429,807		354,032,219				
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				508,429,807		354,032,219				

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	38.49	38.49	62.56	
		102.00	152.87	188.05					
1.00	6.00	102.00	152.87	189.05	1.00	38.49	38.49	62.56	
									163.14
1.00	6.00	102.00	152.87	189.05	1.00	38.49	38.49	62.56	163.14

NOTES

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2017 (HB 751).
3.Teacher Retirement is funded at 14.27% in QBE in FY 2017 (HB 751).

Total T&E 175,210,264 includes T&E 109,302,184 and HI 65,908,080

FY : 2017
Folder Name : FY 17 INITIAL

SALARY & OPERATION DETAILS

Date 5/4/2016

660 - Fulton County

	CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
	TEACHER STUDENT RATIO		15			11			17			11			23	
	WEIGHT		1.6532			2.0382			1.2859			1.7955			1.0358	
	FTE		6,072			343			19,097			1,257			11,771	
	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	15,717,676	10,134,780	25,852,456	1,210,735	780,684	1,991,419	43,617,739	28,124,783	71,742,522	4,437,009	2,860,990	7,297,999	19,871,567	12,813,216	32,684,782
	Aides/Parapro	4,366,011		4,366,011	246,631		246,631									
	# Subject Specialists							2,149,367	1,385,915	3,535,283	141,475	91,224	232,699	1,324,826	854,250	2,179,076
	Counselors	521,888	336,514	858,403	29,481	19,009	48,490	1,641,387	1,058,369	2,699,756	108,039	69,664	177,703	1,011,717	652,357	1,664,074
	Tech Specialist	213,492	137,660	351,151	12,060	7,776	19,836	671,451	432,952	1,104,403	44,196	28,498	72,694	413,868	266,863	680,731
	SubTotal	20,819,066	10,608,955	31,428,021	1,498,907	807,469	2,306,376	48,079,944	31,002,019	79,081,963	4,730,720	3,050,375	7,781,094	22,621,979	14,586,685	37,208,664
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	94,905	61,195	156,100	5,361	3,457	8,818	298,486	192,464	490,950	19,647	12,668	32,315	183,981	118,631	302,612
	Social Worker	94,905	61,195	156,100	5,361	3,457	8,818	298,486	192,464	490,950	19,647	12,668	32,315	183,981	118,631	302,612
	Spec Ed Leadership															
	SubTotal	189,811	122,390	312,201	10,722	6,914	17,636	596,972	384,929	981,901	39,294	25,337	64,631	367,961	237,262	605,224
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	260,975	168,277	429,251	14,742	9,506	24,248	820,789	529,246	1,350,035	54,026	34,836	88,862	505,918	326,216	832,134
	Secretary	218,410		218,410	12,338		12,338	686,919		686,919	45,214		45,214	423,403		423,403
	SubTotal	479,384	168,277	647,661	27,080	9,506	36,586	1,507,708	529,246	2,036,954	99,240	34,836	134,076	929,320	326,216	1,255,537
	MEDIA															
	Personnel	521,888	336,514	858,403	29,481	19,009	48,490	1,641,387	1,058,369	2,699,756	108,039	69,664	177,703	1,011,717	652,357	1,664,074
	SubTotal	521,888	336,514	858,403	29,481	19,009	48,490	1,641,387	1,058,369	2,699,756	108,039	69,664	177,703	1,011,717	652,357	1,664,074
	20 Days Addtnl. Instruct.	158,054	101,914	259,968	8,928	5,757	14,685	497,095	320,528	817,622	32,720	21,098	53,817	306,399	197,567	503,966
	SubTotal	158,054	101,914	259,968	8,928	5,757	14,685	497,095	320,528	817,622	32,720	21,098	53,817	306,399	197,567	503,966
	QBE Earnings SALARY	22,168,204	11,338,050	33,506,254	1,575,118	848,655	2,423,773	52,323,106	33,295,090	85,618,196	5,010,012	3,201,309	8,211,321	25,237,377	16,000,087	41,237,464
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	474,526		474,526	26,806		26,806	1,640,444		1,640,444	107,979		107,979	828,918		828,918
	SubTotal	474,526		474,526	26,806		26,806	1,640,444		1,640,444	107,979		107,979	828,918		828,918
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	47,601		47,601	2,688		2,688	149,720		149,720	9,852		9,852	92,272		92,272
	FACILITY M & O	1,809,456		1,809,456	102,215		102,215	5,690,921		5,690,921	374,587		374,587	3,507,756		3,507,756
	SubTotal	1,857,057		1,857,057	104,903		104,903	5,840,641		5,840,641	384,439		384,439	3,600,028		3,600,028
	Media Center Material	92,952		92,952	5,251		5,251	292,362		292,362	19,243		19,243	180,219		180,219
	SubTotal	92,952		92,952	5,251		5,251	292,362		292,362	19,243		19,243	180,219		180,219
	QBE Earnings OPERATIONS	2,424,536		2,424,536	136,960		136,960	7,773,446		7,773,446	511,661		511,661	4,609,166		4,609,166
	STAFF DEVELOPMENT	135,035		135,035	10,132		10,132	396,339		396,339	38,227		38,227	189,949		189,949
	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	24,727,775	11,338,050	36,065,824	1,722,210	848,655	2,570,865	60,492,892	33,295,090	93,787,982	5,559,900	3,201,309	8,761,209	30,036,492	16,000,087	46,036,579

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\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2017
Folder Name : FY 17 INITIAL

SALARY & OPERATION DETAILS

Date 5/4/2016

660 - Fulton County

	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		692			0			15,898			20,893			3,262	
	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	2,442,649	1,575,024	4,017,673	0	0	0	30,864,536	19,901,499	50,766,035	35,271,145	22,742,886	58,014,031	6,332,879	4,083,450	10,416,329
	Aides/Parapro															
	# Subject Specialists	77,885	50,220	128,105	0	0	0	1,789,320	1,153,756	2,943,076						
	Counselors	59,477	38,351	97,829	0	0	0	1,366,433	881,078	2,247,511	1,795,753	1,157,904	2,953,658	280,369	180,782	461,151
	Tech Specialist	24,331	15,688	40,019	0	0	0	558,974	360,427	919,401	734,598	473,670	1,208,268	114,692	73,954	188,645
	SubTotal	2,604,342	1,679,284	4,283,626				34,579,263	22,296,760	56,876,023	37,801,496	24,374,461	62,175,957	6,727,940	4,338,186	11,066,126
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	10,816	6,974	17,790	0	0	0	248,486	160,224	408,710	326,558	210,565	537,122	50,985	32,875	83,860
	Social Worker	10,816	6,974	17,790	0	0	0	248,486	160,224	408,710	326,558	210,565	537,122	50,985	32,875	83,860
	Spec Ed Leadership															
	SubTotal	21,632	13,948	35,580				496,971	320,448	817,419	653,115	421,130	1,074,245	101,970	65,750	167,721
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	29,742	19,178	48,920	0	0	0	985,358	635,360	1,620,718	1,666,008	1,074,244	2,740,252	260,112	167,721	427,832
	Secretary	24,891		24,891	0		0	412,394		412,394	639,326		639,326	99,817		99,817
	SubTotal	54,633	19,178	73,811				1,397,752	635,360	2,033,112	2,305,334	1,074,244	3,379,578	359,929	167,721	527,650
	MEDIA															
	Personnel	59,477	38,351	97,829	0	0	0	985,358	635,360	1,620,718	833,004	537,122	1,370,126	130,056	83,860	213,916
	SubTotal	59,477	38,351	97,829				985,358	635,360	1,620,718	833,004	537,122	1,370,126	130,056	83,860	213,916
	20 Days Addtnl. Instruct.	18,013	11,615	29,627	0	0	0	413,825	266,835	680,660	543,845	350,672	894,517	84,910	54,750	139,660
	SubTotal	18,013	11,615	29,627				413,825	266,835	680,660	543,845	350,672	894,517	84,910	54,750	139,660
	QBE Earnings SALARY	2,758,097	1,762,375	4,520,473				37,873,169	24,154,763	62,027,933	42,136,793	26,757,629	68,894,422	7,404,805	4,710,267	12,115,072
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	48,732		48,732	0		0	1,119,546		1,119,546	2,373,467		2,373,467	1,070,585		1,070,585
	SubTotal	48,732		48,732	0		0	1,119,546		1,119,546	2,373,467		2,373,467	1,070,585		1,070,585
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	5,426		5,426	0		0	96,354		96,354	142,465		142,465	22,246		22,246
	FACILITY M & O	206,215		206,215	0		0	4,737,596		4,737,596	6,226,138		6,226,138	972,071		972,071
	SubTotal	211,641		211,641	0		0	4,833,950		4,833,950	6,368,602		6,368,602	994,317		994,317
	Media Center Material	10,593		10,593	0		0	207,156		207,156	272,217		272,217	42,502		42,502
	SubTotal	10,593		10,593	0		0	207,156		207,156	272,217		272,217	42,502		42,502
	QBE Earnings OPERATIONS	270,965		270,965				6,160,652		6,160,652	9,014,286		9,014,286	2,107,405		2,107,405
	STAFF DEVELOPMENT	21,044		21,044	0		0	287,166		287,166	317,406		317,406	55,956		55,956
	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	3,050,107	1,762,375	4,812,482				44,320,988	24,154,763	68,475,751	51,468,486	26,757,629	78,226,114	9,568,166	4,710,267	14,278,433

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\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2017
Folder Name : FY 17 INITIAL

SALARY & OPERATION DETAILS

660 - Fulton County

Date 5/4/2016

	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		2,423			381			2,562			206			121	
	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	11,760,103	7,582,932	19,343,035	2,275,934	1,467,526	3,743,460	19,895,595	12,828,709	32,724,305	2,666,206	1,719,174	4,385,380	587,277	378,677	965,954
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	85,193	54,932	140,125	13,396	8,638	22,034	90,080	58,084	148,164	7,243	4,670	11,913	4,254	2,743	6,998
	SubTotal	11,845,296	7,637,864	19,483,160	2,289,330	1,476,163	3,765,493	19,985,675	12,886,793	32,872,468	2,673,449	1,723,844	4,397,294	591,531	381,420	972,952
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	37,871	24,420	62,291	5,955	3,840	9,795	40,044	25,820	65,865	3,220	2,076	5,296	1,891	1,219	3,111
	Social Worker	37,871	24,420	62,291	5,955	3,840	9,795	40,044	25,820	65,865	3,220	2,076	5,296	1,891	1,219	3,111
	Spec Ed Leadership	468,584	302,144	770,728	73,682	47,510	121,192	495,465	319,477	814,942	39,838	25,688	65,526	23,400	15,088	38,489
	SubTotal	544,327	350,983	895,310	85,592	55,190	140,781	575,553	371,118	946,671	46,278	29,840	76,118	27,183	17,527	44,710
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	150,178	96,835	247,012	23,614	15,227	38,841	158,793	102,390	261,183	12,768	8,233	21,001	7,500	4,836	12,335
	Secretary	62,853		62,853	9,883		9,883	66,458		66,458	5,344		5,344	3,139		3,139
	SubTotal	213,030	96,835	309,865	33,498	15,227	48,724	225,251	102,390	327,641	18,112	8,233	26,344	10,638	4,836	15,474
	MEDIA															
	Personnel	150,178	96,835	247,012	23,614	15,227	38,841	158,793	102,390	261,183	12,768	8,233	21,001	7,500	4,836	12,335
	SubTotal	150,178	96,835	247,012	23,614	15,227	38,841	158,793	102,390	261,183	12,768	8,233	21,001	7,500	4,836	12,335
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	12,752,831	8,182,517	20,935,347	2,432,033	1,561,806	3,993,840	20,945,272	13,462,690	34,407,963	2,750,607	1,770,150	4,520,756	636,852	408,619	1,045,471
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	603,228		603,228	50,045		50,045	523,160		523,160	87,019		87,019	51,112		51,112
	SubTotal	603,228		603,228	50,045		50,045	523,160		523,160	87,019		87,019	51,112		51,112
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	14,678		14,678	2,310		2,310	15,530		15,530	1,249		1,249	733		733
	FACILITY M & O	722,059		722,059	113,539		113,539	763,475		763,475	61,388		61,388	36,058		36,058
	SubTotal	736,737		736,737	115,848		115,848	779,005		779,005	62,637		62,637	36,791		36,791
	Media Center Material	31,574		31,574	4,965		4,965	33,372		33,372	2,684		2,684	1,577		1,577
	SubTotal	31,574		31,574	4,965		4,965	33,372		33,372	2,684		2,684	1,577		1,577
	QBE Earnings OPERATIONS	1,371,539		1,371,539	170,859		170,859	1,335,537		1,335,537	152,340		152,340	89,480		89,480
	STAFF DEVELOPMENT	98,350		98,350	18,770		18,770	161,775		161,775	21,271		21,271	4,911		4,911
	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	14,222,720	8,182,517	22,405,237	2,621,662	1,561,806	4,183,468	22,442,584	13,462,690	35,905,275	2,924,218	1,770,150	4,694,368	731,243	408,619	1,139,862

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\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY : 2017
Folder Name : FY 17 INITIAL

SALARY & OPERATION DETAILS

660 - Fulton County

Date 5/4/2016

	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		6,819			1,343			1,003			1,105			95,248	
	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	22,064,170	14,227,010	36,291,180	3,476,423	2,241,602	5,718,025	2,596,316	1,674,108	4,270,424	6,129,313	3,952,190	10,081,504	231,217,273	149,089,240	380,306,513
	Aides/Parapro													4,612,642		4,612,642
	# Subject Specialists													5,482,873	3,535,365	9,018,238
	Counselors							86,208	55,587	141,795				6,900,754	4,449,616	11,350,370
	Tech Specialist	239,756	154,595	394,351	47,220	30,447	77,667	35,265	22,739	58,005	38,852	25,052	63,904	3,348,920	2,159,388	5,508,308
	SubTotal	22,303,926	14,381,605	36,685,531	3,523,643	2,272,050	5,795,692	2,717,789	1,752,434	4,470,223	6,168,165	3,977,242	10,145,407	251,562,461	159,233,609	410,796,070
	Indirect Costs-Central Administration															
	Superintendent													46,414	29,928	76,342
	Asst. Superintendent													278,483	179,567	458,050
	(1)Secretary													16,187		16,187
	(1)Accountant													24,161		24,161
	Psychologist	106,581	68,724	175,305	20,991	13,535	34,526	15,677	10,108	25,785	17,271	11,136	28,408	1,488,726	959,933	2,448,659
	Social Worker	106,581	68,724	175,305	20,991	13,535	34,526	15,677	10,108	25,785	17,271	11,136	28,408	1,488,726	959,933	2,448,659
	Spec Ed Leadership	1,318,726	850,317	2,169,043										2,419,696	1,560,223	3,979,919
	SubTotal	1,531,888	987,764	2,519,652	41,982	27,070	69,052	31,354	20,217	51,571	34,542	22,273	56,815	5,762,394	3,689,583	9,451,978
	Indirect Costs-School Administration															
	Principal													4,734,218	3,052,631	7,786,848
	Asst. Principal	422,642	272,520	695,162	83,239	53,673	136,912	387,940	250,145	638,085	68,488	44,161	112,649	5,912,830	3,812,602	9,725,432
	Secretary	176,885		176,885	34,837		34,837	26,018		26,018	28,664		28,664	2,976,792		2,976,792
	SubTotal	599,526	272,520	872,046	118,077	53,673	171,749	413,958	250,145	664,103	97,152	44,161	141,313	13,623,840	6,865,232	20,489,073
	MEDIA															
	Personnel	422,642	272,520	695,162	83,239	53,673	136,912	62,166	40,085	102,251	68,488	44,161	112,649	6,309,795	4,068,565	10,378,360
	SubTotal	422,642	272,520	695,162	83,239	53,673	136,912	62,166	40,085	102,251	68,488	44,161	112,649	6,309,795	4,068,565	10,378,360
	20 Days Addtnl. Instruct.				34,958	22,541	57,499							2,098,747	1,353,275	3,452,022
	SubTotal				34,958	22,541	57,499							2,098,747	1,353,275	3,452,022
	QBE Earnings SALARY	24,857,983	15,914,408	40,772,391	3,801,899	2,429,007	6,230,905	3,225,267	2,062,881	5,288,147	6,368,347	4,087,837	10,456,184	279,357,238	175,210,265	454,567,503
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	688,030		688,030	77,142		77,142	70,632		70,632	63,470		63,470	9,904,842		9,904,842
	SubTotal	688,030		688,030	77,142		77,142	70,632		70,632	63,470		63,470	9,904,842		9,904,842
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	41,319		41,319	8,139		8,139	6,077		6,077	6,695		6,695	665,353		665,353
	FACILITY M & O	2,032,062		2,032,062	400,215		400,215	298,894		298,894	329,290		329,290	28,383,935		28,383,935
	SubTotal	2,073,381		2,073,381	408,354		408,354	304,970		304,970	335,985		335,985	29,049,288		29,049,288
	Media Center Material	88,860		88,860	17,500		17,500	13,070		13,070	14,400		14,400	1,330,498		1,330,498
	SubTotal	88,860		88,860	17,500		17,500	13,070		13,070	14,400		14,400	1,330,498		1,330,498
	QBE Earnings OPERATIONS	2,850,272		2,850,272	502,996		502,996	388,672		388,672	413,855		413,855	40,284,628		40,284,628
	STAFF DEVELOPMENT	191,293		191,293	28,924		28,924	24,806		24,806	49,118		49,118	2,050,472		2,050,472
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	31,003		31,003
	Spec Ed. Itinerant													49,042		49,042
	SubTotal													49,042		49,042
	Spec Ed. Supplemental Speech													393,622		393,622
	SubTotal													393,622		393,622
	QBE Earnings	27,899,547	15,914,408	43,813,956	4,333,819	2,429,007	6,762,826	3,638,745	2,062,881	5,701,626	6,831,320	4,087,837	10,919,157	322,166,005	175,210,265	497,376,270

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\# Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

WEIGHTS FOR FTE FUNDING FORMULA

FY 2017

FY 17 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: 5/4/2016

WEIGHTS FOR FTE FUNDING FORMULA

FY 2017

FY 17 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: 5/4/2016

WEIGHTS FOR FTE FUNDING FORMULA

FY 2017

FY 17 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: 5/4/2016

WEIGHTS FOR FTE FUNDING FORMULA

FY 2017

FY 17 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

Date: 5/4/2016

WEIGHTS FOR SALARY & OPERATIONS

FY 2017

FY 17 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: 5/4/2016

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2017

FY 17 INITIAL

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES EARLY	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

Date: 5/4/2016

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 of these definitions 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.

ACCRUAL BASIS

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

See also ***ACCRUE***, ***REVENUE***, ***EXPENDITURES***.

ACCRUE

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

See also ***ACCRUAL BASIS***.

ACCRUED INTEREST

Interest accumulated between interest dates but not yet due.

ADMINISTRATION

The term referring to those activities which have, as their purpose, the general regulation, direction, and control of the affairs of a local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

See also ***ASSESSED VALUE***, ***TAX DIGEST***.

AMORTIZATION

The spreading out of capital expenses for intangible assets over a specific period of time (usually over the asset's useful life) for accounting and tax purposes.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT

A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

APPROPRIATION CONTROL

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also ***BUDGETARY CONTROL***.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

An act making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for the fiscal year ending September 30, 2009, and for other purposes.

ASSESSED VALUE

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of Appraised Value is used as the tax basis in Georgia.

AT PROMISE

A program which provides supplemental reading instruction to Sixth Grade students who are performing at least two years below their grade-level instruction.

AT RISK PROGRAM

An elementary school reading recovery program based on the assumption that intensive intervention during the early years of schooling is the most productive investment of resources. It provides a second chance in reading for young children who are at risk of failure in their first year of reading instruction.

AUSTERITY

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

AVERAGE DAILY ATTENDANCE (ADA)

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BALANCED BUDGET

When the total sum of money a governmental entity collects in a year is equal to the amount it spends on personnel, non-personnel, and debt interest.

BOARD OF ASSESSORS (BOA)

The legal body established by state law to determine the fair market value of all real and personal property in the county for property tax purposes. The State of Georgia requires that property owners declare their property and its value to the Board of Assessors, which is tasked with correcting property owner returns so that all property in the Tax Digest correctly reflects its fair market value. The BOA determines the Appraised Value of property, which is then multiplied by 40% to determine the Assessed Value of property to which the Millage Rate is applied.

See also ***ASSESSED VALUE***, ***MILLAGE RATE.***

BOARD OF EDUCATION DISTRICT

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district. This type of debt is sometimes called “Funded Debt”.

BONDS AUTHORIZED AND ISSUED

The part of the school district bond which has been legally authorized, but not issued and which can be issued and sold without further authorization.

BONDS ISSUED

Bonds sold to a holder, to whom the issuer is indebted.

BONDS PAYABLE

The face value of bonds issued, for which the issuer is liable.

BUDGET

A budget is a plan of financing operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENT

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUDGET MESSAGE

The opening section of the budget book provided to the Board and public. The budget message is a general summary of the most important aspects of the proposed budget, and 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.

DIGEST

See Tax Digest.

DISBURSEMENTS

Disbursements are payments for goods and services.

DIVISION

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practices and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE)

Amount paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples include: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting/budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES

Purchase orders or contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)

A program that provides English instruction for students whose first language is one other than English.

EQUIPMENT

Those moveable items used for school operation that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

FAIR MARKET VALUE

According to Georgia Code, Fair Market Value is the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally-supported expenditures.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting purposes.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and their results of its operations. For Fulton County School System, this period is July 1 through June 30.

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FORECAST BUDGET

A projection made for the development of next fiscal year’s budget and any subsequent years. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

FRINGE BENEFITS

Total employers share of F.I.C.A. Taxes, hospitalization, dental, disability, worker’s compensation, unemployment, and retirement contributions made on behalf of employees.

See also EMPLOYEE BENEFITS.

FULL-TIME EQUIVALENCY – EMPLOYEE (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

FULL-TIME EQUIVALENCY – STATE FUNDING (FTE)

Local school systems in Georgia must report enrollment at least twice during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State board (generally one which does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses which require completive participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses which have no outline of course objectives available
8. Other courses designated by the State board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at three different times during the year are used in the funding formula.

See also ***QUALITY BASIC EDUCATION***.

FUNCTION

Function is an accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectivities, and to facilitate management control.

FUND BALANCE

Fund Balance refers to the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over 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 Languages (ESOL)
10. Middle School Program	

QBE – MID-TERM ADJUSTMENT

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

QBE – PROGRAM

For QBE purposes, a program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nineteen (19) broad program areas are defined under QBE legislation for categorical reporting.

QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB)

QSCBs are a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QSCBs allow schools to borrow at a nominal zero percent rate for the rehabilitation, repair and equipping of schools. In addition, QSCB funds can be used to purchase land on which a public school will be built. The QSCB lender receives a Federal tax credit in lieu of receiving an interest payment.

RECEIPTS, NONREVENUE

Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and, therefore, decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the non-revenue receipts.

RECEIPTS, REVENUE

Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Rentals are expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

This refers to a reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

RESERVE FOR GROWTH

An amount reserved by the Board to accommodate student growth beyond projections and state compliance situations.

REVENUE

Additions to the assets of a fund that are made available to finance the fund’s expenditures during a fiscal period.

REVISED BUDGET

An increase or decrease to the original amount as adopted by the governing body.

ROLLBACK

A rollback is a reduction in the millage tax rate to offset any increased revenue resulting from property re-evaluation.

SALARIES

This includes expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

See also ***PAYROLL COSTS***.

SALE OF ASSETS

These are the receipts from the sale of any property, scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

SOURCE OF FUNDS

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal mainly with the following pupil exceptionalities: the physically handicapped, the emotionally and/or socially handicapped, the culturally handicapped (including compensatory education), the mentally retarded, and the mentally talented and gifted.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

Authorized by the State of Georgia and then “opted-in” by local governments, a SPLOST is a 1% sales tax voted on and approved by citizenry to be used by that government.

STATE HEALTH BENEFIT PLAN

The cost of employee health insurance is determined on an annual basis by the State Personnel Board.

STEP INCREASE

A scheduled annual increase to an eligible employee's salary based on pay grade and performance reviews. A step increase may be withheld from employees based on poor evaluations. A step increase is distinct from a salary raise which is determined for all employees by the Board.

STUDENT-ACTIVITY FUNDS

Services for public school pupils, such as entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

SUB OBJECT

Sub object refers to the 4 digit numbers used to identify an object of expenditure in the FCS accounts.

SUMMER SCHOOL

The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition is charged to participants of a summer school program.

SUPPLIES

In budgeting, supplies 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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