Fulton County Schools
Where Students Come First

FY2018 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 2016-2017.

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

Mark C. Pepera, MBA, RSBO, SFO
Acting President

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Fulton County School System

Georgia

For the Fiscal Year Beginning

July 1, 2016

Executive Director

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Fulton County Schools

Where Students Come First

INTRODUCTORY SECTION

FY2018





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

On May 18th, 2017, the Superintendent proposed a $1 billion General Fund budget for the 2017-2018 school year. This is an increase of 5.68% over the 2016-2017 school year.

The Fulton County School System is anticipating a 6% increase in the local property tax digest in FY2018. It is the goal of FCS to use new revenue to support the goals of its Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society. Moreover, the district will continue to provide competitive compensation to our teachers while managing the cost of ongoing increases in healthcare and teacher retirement with moderate student growth.

The following assumptions are included in the proposed General Fund Budget for the fiscal year ending in 2018 (FY18); 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 revenue from all tax sources and a 2.3% increase in Quality Basic Education (QBE) funds which includes a further 2% decrease in austerity reductions. The FY18 budget is estimated to use approximately $4 million of fund balance which still allows the district to still keep a healthy reserves balance.

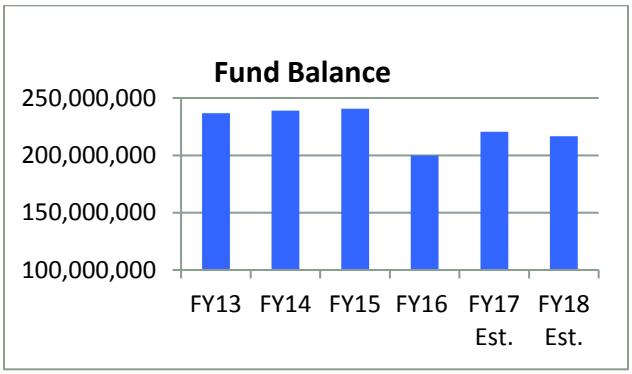
We are projecting a remaining fund balance of $ $220,685,650 at the conclusion of FY17. Since the proposed budget will use fund balance, a remaining fund balance of $216,803,278 is expected at the conclusion of FY18. The ending fund balance in FY18 is projected to be 21% of the expenditure budget.

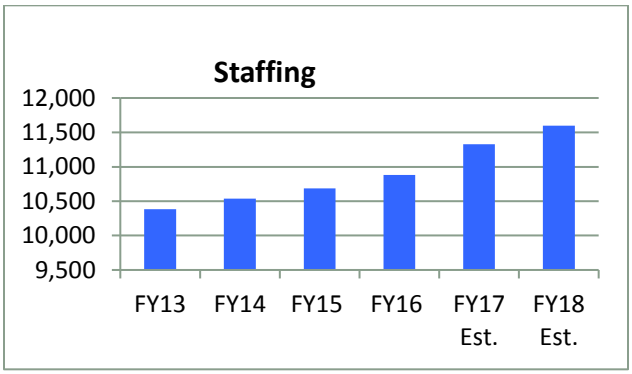
The last millage rate increase occurred in FY11, Fulton County Schools still has the lowest total millage rate of any of the comparable sized school districts in Georgia. Currently, there is no recommended change to the millage rate for FY18.

Fiscal Year	Fund Balance	Expenditures	% of Exp.
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	$949,449,383	21%
FY17	$220,685,650	$987,008,426	22%
FY18	$216,803,278	$1,013,313,270	21%

FY17 Millage Rates

District	Millage Rate
Fulton	18.483
Gwinnett	19.800
DeKalb	23.380
Cobb	18.900
Atlanta	21.715





Thinking long-term, we strategically utilize and maintain the fund balance in a way to keep the district in good financial position. This philosophy allowed the district to weather the state's economic crisis of recent years and to use resources wisely as the state's economy began improving in FY15.

The State of Georgia continues to experience improved revenues. We forecast the district's local revenue will follow this improvement trend through FY18. Fulton County Schools continuously strives to improve academic outcomes for all students with the resources available to the district.

The 2017-2018 school year will begin with 11,265 General Fund budgeted positions. Salary and benefits makes up about 82% of the budget proposal, which is consistent with most school districts.

A continued priority for FY18 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 multi-year trend of increasing employee pay, the Superintendent's proposed budget includes a 2% raise for teachers and "step" increases, which is how school system defines an employee's years of experience and compensates them accordingly. Including their step, more than half of our teachers could see a 2-5% increase in pay next year. In addition, the proposed budget includes a 1% raise plus a step increase for eligible non-teaching employees.

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 were also given the opportunity to provide input during public hearings scheduled in April and 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 preparing them to excel in a rapidly changing global society.

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
Board President



Linda McCain
District 5
Vice President

Vacant
District 6



Julia C. Bernath
District 7



Jeff Rose, Ed. D.
Superintendent

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 five divisions – Academics, Information Technology, Operations, Financial Services, and Talent. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers and staff, and the schools of Fulton County.

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

Superintendent's Division

Superintendent ..... Jeff Rose, Ed. D
Executive Director of Communications ..... Samantha Maxey
Coordinator of Grants ..... Ashley Garrison & Kelly Hopkins
Director of Internal Audit ..... James Yerich

Academics Division

Deputy Superintendent of Academics ..... Rob Anderson
Director of Assessment ..... Connie Maggert
Area Superintendents
Nathalie Henderson * Dara Wilson * Margaret Pupillo * Clifford Jones
Area Executive Directors
Kirk Shrum *Gyimah Whitaker *Eric Hollinhead * Angela Parham

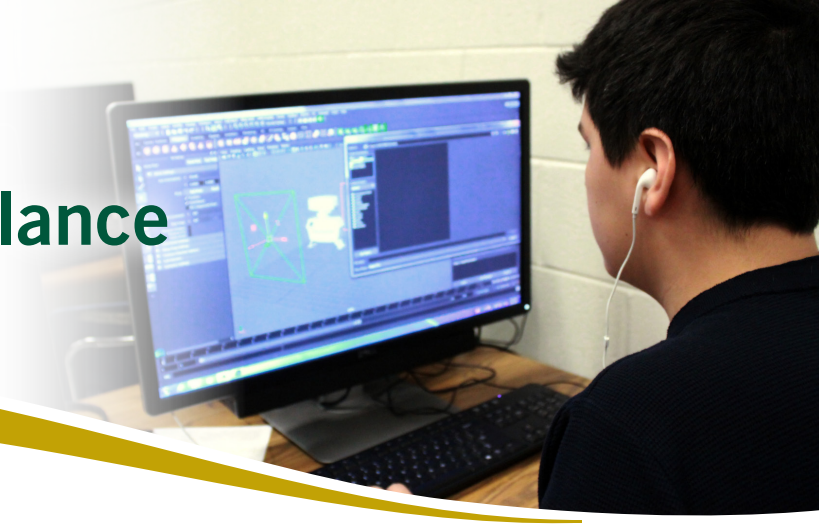
Assistant Superintendent of Learning and Teaching ..... Amy Barger
Executive Director of Career Preparation and
Technical Education ..... Yalanda Bell
Director of Humanities ..... Keena Ryals-Jenkins
Director of STEM ..... Susan Gilmore Baker

Director of JROTC ..... Travis Heard
Coordinator of Advanced Studies ..... Sherry Wiedman & April Hardy
Coordinator of Health/Physical Education ..... Tasha Guadalupe
Coordinator of Visual Arts ..... Elizabeth Eppes
Coordinator of Performing Arts ..... David Vandewalker
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 ..... Eric Carlyle
Coordinator of English Second Language ..... Barbara Beaverson
Coordinator of Compliance ..... Patricia Gilland
Assistant Superintendent of School Accountability & Governance ..... Darryl Hill
Executive Director of Accountability ..... Tim Duncan
Director of School Flexibility/Governance ..... Tiffany Taylor
Director of Data Utilization ..... Debbie Jaffe
Coordinator of Charter Schools ..... Andrea Gatewood Cooper

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
Executive Director of Safety/Security	Shannon Flounnory
Chief of Police	Melvin G. Dean
Program Management	
Program Director	Kevin English
Design Manager	Gene Burnett
Program Deputy Director	Johnnie Davis
Construction/Quality Assurance Manager	Tommy Smith
Controls Manager	Amy Dyer
Senior Project Manager	Chad Word
Senior Project Manager	Virgil Bryan
Chief Talent Officer	Ronnie Wade
Executive Director of Talent Operations	Pamela Gayles
Executive Director of Talent Management and Organizational Development	Arthur Mills IV
Northwest Learning Community - HR	Patty Johnson
Central Learning Community – HR	Jennifer Downing
South Learning Community – HR	Paula Thompson
Northeast Learning Community – HR	Kirk Balcom
Operations Staffing	Kelly Owens
Chief Financial Officer	Dan W Jones
Deputy Chief Financial Officer	Marvin Dereef
Executive Director of Accounting & Retirement Services	Greta Tinaglia
Director of Budget Services	Carmen Hernández Freemire
Executive Director Payroll and Employee Benefits	David Helton
Executive Director of Contracting	Angela Young
Chief Information Officer	Serena Sacks
Director of Student Information Systems	Jennifer DeDuonni
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
Director of Technology Support	Charles Daab
Director of Information Technology & Security	Derrick Johnson

Fulton County Schools
Where Students Come First

2016-17 Facts-at-a-Glance



Employees

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

Number of Schools

59	Elementary Schools, grades K-5 (prekindergarten available in some schools)
19	Middle Schools, grades 6-8
18	High Schools, grades 9-12 (including open campuses and career academy)
10	Start-Up Charter Schools
106	**Total**

System-wide Enrollment	2016-17 System-wide Free/Reduced Meals
96,870	46.53% eligible

2016-17 Racial Composition (rounded)

Black or African American	White	Hispanic	Asian	Multi-racial
42%	30%	15%	10%	3%

BOARD OF EDUCATION

Linda P. Bryant, *President*
Linda McCain, *Vice President*
Julia Bernath • Gail Dean • Catherine Maddox
Katie Reeves • Katha Stuart
Jeff Rose, Ed.D., *Superintendent*

FY17 General Fund Budget

$952,134,657

FY17 Cost Per Student

$9,842.30 (estimated)

FY17 Tax Levy

Maintenance & Operations	18.483
Debt Service	0.000
Total	**18.483**

2016 Georgia Milestones

(% of students scoring as Proficient or Distinguished)

	Fulton	State
Analytic Geometry	47%	40%
CCGPS Coordinate Algebra	43%	36%
9th Grade Literature & Composition	51%	41%
American Literature & Composition	53%	43%
Biology	54%	43%
Physical Science	34%	34%
U.S. History	49%	45%
Economics	58%	46%

2016 SAT

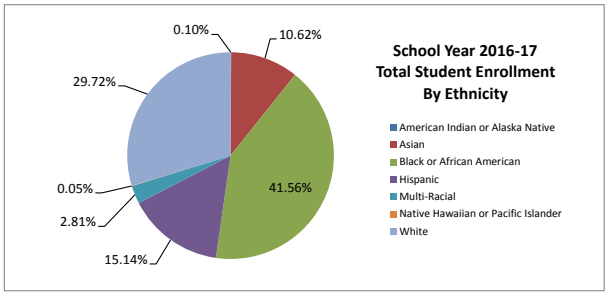
	Reading	Math	Writing	Total
Fulton	500	507	495	1502
State	493	490	476	1459
National	494	508	482	1484

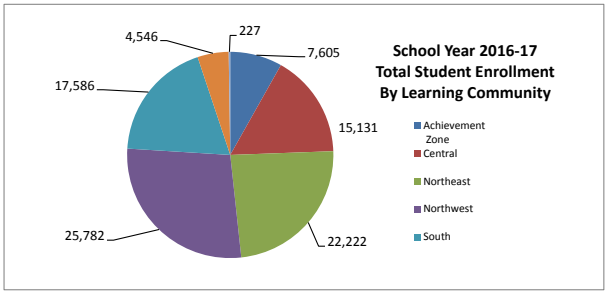
2016 ACT

	Scores
Fulton	23.2
State	21.1
National	20.8

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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 2016-17, 10th Day Counts

	Achievement Zone		Central		Northeast		Northwest		South		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	4	0.03%	15	0.10%	25	0.11%	25	0.10%	19	0.11%	3	0.07%	0	0.00%	91	0.10%
Asian	24	0.16%	477	3.15%	5,808	26.14%	3,264	12.66%	49	0.28%	255	5.61%	11	4.85%	9,888	10.62%
Black or African American	7,150	47.25%	6,246	41.28%	3,036	13.66%	3,151	12.22%	15,724	89.41%	3,294	72.46%	87	38.33%	38,688	41.56%
Hispanic	339	2.24%	5,079	33.57%	2,873	12.93%	4,104	15.92%	1,317	7.49%	344	7.57%	38	16.74%	14,094	15.14%
Multi-Racial	60	0.40%	388	2.56%	908	4.09%	872	3.38%	281	1.60%	110	2.42%	0	0.00%	2,619	2.81%
Native Hawaiian or Pacific Islander	4	0.03%	5	0.03%	14	0.06%	19	0.07%	4	0.02%	3	0.07%	0	0.00%	49	0.05%
White	24	0.16%	2,921	19.30%	9,558	43.01%	14,347	55.65%	192	1.09%	537	11.81%	91	40.09%	27,670	29.72%
Total	7,605	50.26%	15,131	100.00%	22,222	100.00%	25,782	100.00%	17,586	100.00%	4,546	100.00%	227	100.00%	93,099	100.00%

Fulton County Schools
ESOL Enrollment by Learning Community
School Year 2016-17, 10th Day Counts

	Achievement Zone		Central		Northeast		Northwest		South		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	0	0.00%	3	0.15%	1	0.10%	1	0.07%	0	0.00%	0	0.00%	0		5	0.10%
Asian	7	0.35%	84	4.19%	332	34.26%	221	15.70%	4	1.35%	13	10.32%	0		661	13.20%
Black or African American	34	1.69%	39	1.94%	27	2.79%	23	1.63%	36	12.16%	13	10.32%	0		172	3.44%
Hispanic	87	4.33%	1,799	89.64%	469	48.40%	1,018	72.30%	252	85.14%	70	55.56%	0		3,695	73.80%
Multi-Racial	1	0.05%	2	0.10%	6	0.62%	1	0.07%	0	0.00%	0	0.00%	0		10	0.20%
Native Hawaiian or Pacific Islander	2	0.10%	1	0.05%	0	0.00%	1	0.07%	0	0.00%	0	0.00%	0		4	0.08%
White	70	3.49%	79	3.94%	134	13.83%	143	10.16%	4	1.35%	30	23.81%	0		460	9.19%
Total	201	10.01%	2,007	100.00%	969	100.00%	1,408	100.00%	296	100.00%	126	100.00%	0	0.00%	5,007	100.00%

Fulton County Schools
Special Education Enrollment by Learning Community
School Year 2016-17, 10th Day Counts

	Achievement Zone		Central		Northeast		Northwest		South		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	0	0.00%	3	0.19%	4	0.20%	1	0.04%	6	0.32%	0	0.00%	0	0.00%	14	0.15%
Asian	1	0.06%	26	1.65%	194	9.84%	172	6.54%	2	0.11%	4	1.29%	2	0.65%	401	4.33%
Black or African American	819	51.87%	714	45.22%	410	20.79%	491	18.68%	1,702	89.48%	242	78.06%	8	2.58%	4,386	47.35%
Hispanic	21	1.33%	567	35.91%	383	19.42%	556	21.15%	107	5.63%	20	6.45%	0	0.00%	1,654	17.86%
Multi-Racial	5	0.32%	18	1.14%	97	4.92%	91	3.46%	35	1.84%	7	2.26%	0	0.00%	253	2.73%
Native Hawaiian or Pacific Islander	0	0.00%	1	0.06%	2	0.10%	2	0.08%	0	0.00%	0	0.00%	0	0.00%	5	0.05%
White	9	0.57%	250	15.83%	882	44.73%	1316	50.06%	50	2.63%	37	11.94%	5	1.61%	2,549	27.52%
Total	855	54.15%	1,579	100.00%	1,972	100.00%	2,629	100.00%	1,902	100.00%	310	100.00%	15	4.84%	9,262	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 2016 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	45%	46%	43%	35%
	State	39%	46%	38%	33%
5th	FCS	51%	44%	44%	34%
	State	46%	42%	40%	33%
8th	FCS	51%	38%	31%	39%
	State	50%	33%	24%	42%

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 2016 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	51%	43%	54%	49%	58%
State	46%	42%	48%	50%	52%

Iowa Tests of Basic Skills (ITBS)

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

Understanding the Scores

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

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

Fulton County Schools
Iowa Tests of Basic Skills
Fall 2016 Results

		Language		Math		Science		Social Studies	
Grade	Level	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change	Mean Percentile	% Change
3rd	FCS	61%	*3%*	74%	*6%*	67%	*-1%*	70%	*1%*
	Nation	54%	*4%*	64%	*14%*	56%	*6%*	65%	*15%*
5th	FCS	59%	*-4%*	70%	*5%*	64%	*-5%*	67%	*-2%*
	Nation	56%	*6%*	59%	*9%*	64%	*14%*	60%	*10%*
8th	FCS	57%	*-2%*	65%	*5%*	56%	*-11%*	63%	*3%*
	Nation	59%	*9%*	62%	*12%*	61%	*11%*	62%	*12%*

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
2016 Results

Level	Exams Given	Exams Passed	% Passed	% Change
Fulton	20,145	13,256	65.80%	9.00%
Georgia	171,125	98,721	57.70%	6.00%
Global	4,719,871	2,738,314	58.00%	5.00%

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
2016 Results

	Reading		Math		English		Science		Composite	
Level	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change	Mean	Point Change
FCS	23.5	*0.3*	23.0	*0.4*	22.9	*0.3*	22.9	*0.3*	23.2	*0.3*
State	21.8	*0.2*	20.6	*0.1*	20.7	*0.1*	21.0	*0.1*	21.1	*0.1*
National	21.3	*-0.1*	20.6	*-0.2*	20.1	*-0.3*	20.8	*-0.1*	20.8	*-0.2*

SAT Reasoning Test (The SAT)

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

Understanding the Scores

The SAT has two sections – Evidence Based Reading and Writing (EBRW) and Math. Each section is scored within a range of 200 to 800 points, combining for a total of 1600 points.

Fulton County Schools
SAT Reasoning Test
2016 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	500	*-18*	507	*-18*	495	*-20*	1007	*-36*	1502	*-56*
State	493	*3*	490	*5*	476	*1*	983	*8*	1459	*9*
National	494	*-1*	508	*-3*	482	*-2*	1002	*-4*	1484	*-6*

*Fulton County School (FCS) uses a modified zero-based budgeting approach to develop all department based budgets. This version of Budgeting for Outcomes (BFO) begins with establishing community priorities and as a result, brings 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 in 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 goals of the organization, 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. Moreover, Principals and School Governance Councils have flexibility with their resources to best meet the needs of their specific student populations.

*The school district budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Fund, and Debt Service Fund of the district. The budgets for all other fiduciary funds are completed on an accrual basis. For a more detailed explanation of the Basis of Accounting, see page 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, reviews the School Allotment Guidelines to be used to develop the school-based earned allocations for the following school year. 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 based on the district's current strategic plan.

- In December, the Operational Planning Department releases the enrollment forecast and Budget Services prepares the preliminary revenue assumptions for the upcoming fiscal year budget. In March, the five-year enrollment forecast is 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 management through its "Bottom-Up" budget development approach. This means each principal and department head is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, and innovation. The budget process is results-driven and aligned with each school/department's strategic plan and the district's 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 is required to make every effort possible to include their respective staff, community members, and SGC in their school budget decision-making process. This is also true for central office departments and support services since they must also provide opportunities for their staff and team leaders to determine needs and requirements for the upcoming fiscal year. The goal is to make the budget process fully transparent and inclusive, as required by the Board and FCS budget guidelines.

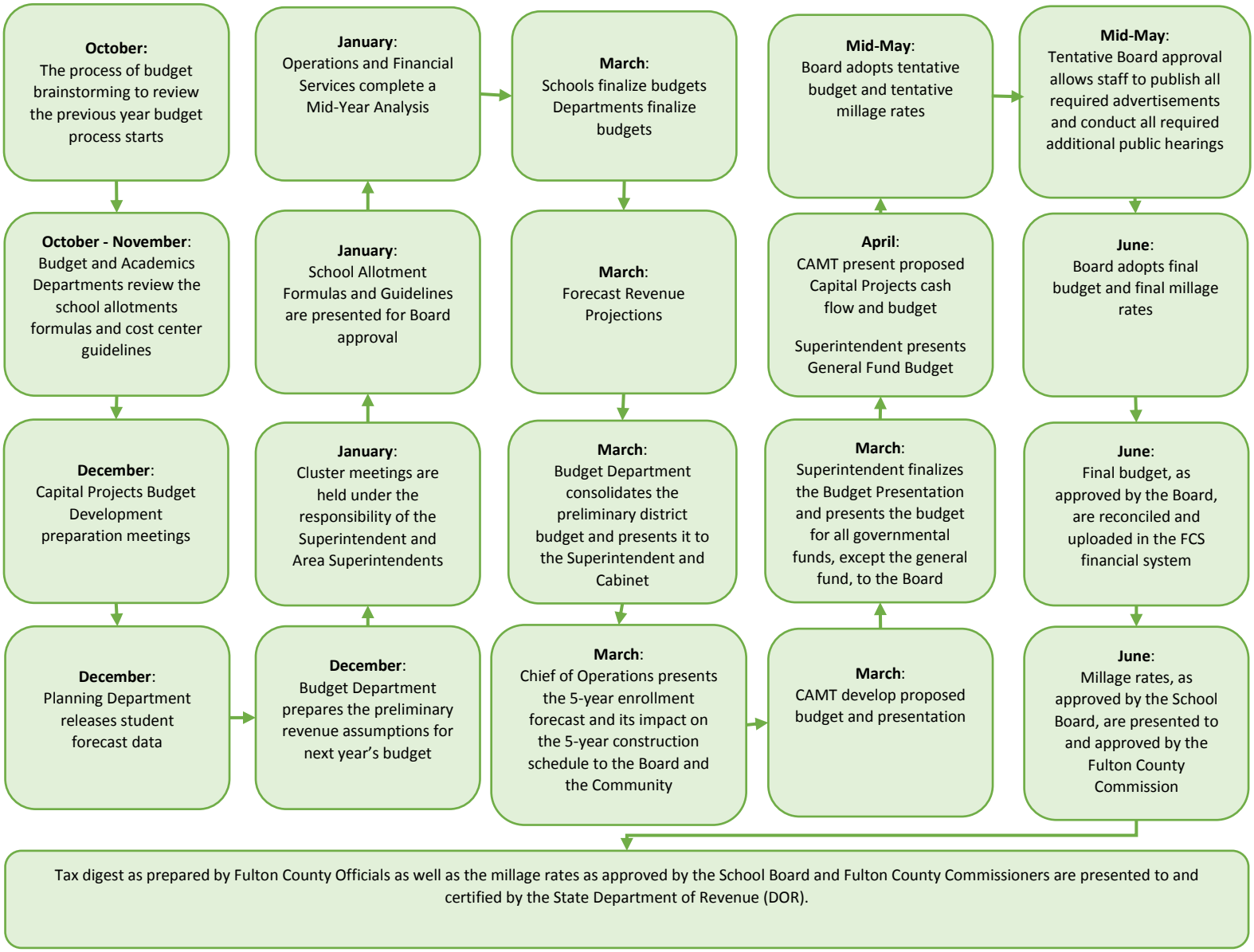
- In March, Budget Services consolidates the preliminary district budget and presents it to the Superintendent and Cabinet for full review. Then, the preliminary budget, as modified by the Superintendent's Cabinet, is presented to the Board for discussion.

- Following Board input and additional discussions with staff and principals' representatives, the Superintendent presents his/her tentative comprehensive budget to the Board and public in April. There are usually five budget work sessions where Board members and staff fully and openly discuss the budget and review budget recommendations. In addition, there are at least two budget public hearings 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, the Superintendent's Advisory Committee, budget focus groups, administrative staff meetings, Cabinet budget sessions, school budget reviews, and the School Resource Committee.

- Near 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.

FY2018 BUDGET CALENDAR

The following proposed schedule of activities will guide budget development in the Fulton County School System for the school year 2017-2018. The public is welcome at all meetings.

Activity	Responsibility		Date	Time
FY18 budget calendar presented to the Board for Action	Superintendent	Thursday	October 13, 2016 North Learning Center	2:00 - 3:00 p.m.
Board Retreat	Superintendent/Board	Tuesday	November 1, 2016 Nelson Mullins	10:00 a.m. - 3:00 p.m.
Superintendent and Board discuss budget priority list and strategic initiatives at Board retreat	Superintendent/Board	Tuesday	November 1, 2016 Nelson Mullins	10:00 a.m. - 3:00 p.m.
FY18 school allotment formulas and guidelines presented to the Board for Action	Superintendent	Thursday	January 19, 2017 Asa G. Hilliard Elementary School	2.00 - 3:00 p.m.
FY17 mid-year budget adjustments	Chief Financial Officer	Thursday	January 19, 2017 Asa G. Hilliard Elementary School	3:30 - 4:30 p.m.
Superintendent and Board discuss budget at Board retreat	Superintendent/Board	Tuesday	February 28, 2017 North Learning Center	10:00 a.m. - 3:00 p.m.
Board seeks community input on budget priorities	Board		March	
FY18 Forecasted revenue projections	Chief Financial Officer	Tuesday	March 14, 2017 North Learning Center	2:00 - 3:00 p.m.
Enrollment forecasting presentation	Deputy Superintendent of Operations	Tuesday	March 14, 2017 North Learning Center	3:00 - 4:00 p.m.
Individual budget briefings with Board	Superintendent		March 21 - 31, 2017	
Budget Markup #1 - FY18 Budget presentation of Debt Service, Pension, School Nutrition Program, Grants and Special Revenue Funds	Chief Financial Officer	Wednesday	March 22, 2017 Asa G. Hilliard Elementary School	6:00 p.m.
Spring Break			April 3 - 7, 2017	
Budget Markup #2 - FY18 Presentation of Superintendent's comprehensive General Fund budget and Capital Improvement Program	Chief Financial Officer Deputy Superintendent of Operations	Thursday	April 13, 2017 North Learning Center	4:00 - 6:00 p.m.
Salary Hearing #1 (If necessary)	Talent	Thursday	April 20, 2017	5:30 - 6:00 p.m.
Public Budget Hearing #1	Superintendent/Board	Thursday	April 20, 2017 Asa G. Hilliard Elementary School	6:30 p.m.
Board Retreat	Superintendent/Board	Tuesday	April 25, 2017	10:00 a.m. - 3:00 p.m.
Salary Hearing #2 (If necessary)	Talent	Tuesday	May 9, 2017 North Learning Center	5:30 - 6:00 p.m.
Public Budget Hearing #2	Superintendent/Board	Tuesday	May 9, 2017 North Learning Center	6:30 p.m.
Board adopts tentative budgets and tentative millage rates	Board of Education	Thursday	May 18, 2017 Asa G. Hilliard Elementary School	6:30 p.m.
Advertise FY18 Tentative budgets	Board of Education	Tuesday	May 23, 2017	
Advertise Current Tax Digest and Five Year History of Levy	Board of Education	Thursday	June 8, 2017	
Public Hearings #1 and #2 on Millage Rates (if necessary)	Superintendent/Board	Wednesday	June 13, 2017 North Learning Center	11:30 a.m. & 6:30 p.m.
Board adopts final budgets	Board of Education	Tuesday	June 13, 2017 North Learning Center	7:00 p.m.
Public Hearing #3 on Millage Rates (if necessary); Board adopts millage rates - May require a called Board meeting and public hearings depending on the County's schedule and millage rate rollback.	Superintendent/Board	Thursday	June 22, 2017 Asa G. Hilliard Elementary School	6:30 p.m. 7:00 p.m.
Deadline for millage rates to be delivered to Fulton County Commissioners	Budget		June 2017	

Notes: Scheduled dates for adoption of millage rates are contingent on the availability of tax digest information from tax officials.
The Chief Financial Officer and his staff will provide budget briefings and updates to the Board and stakeholders throughout the FY2018 budget process.

General Fund

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

Budgeted Revenues	***$1,009,430,898***
Budgeted Appropriations	***$1,013,313,270***

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	***$12,146,344***
Budgeted Appropriations	***$12,132,721***

Grants & Special Revenues Fund

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

Budgeted Revenues	***$51,729,563***
Budgeted Appropriations	***$51,729,563***

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	***$197,288,323***
Budgeted Appropriations	***$374,251,169***

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: ***$42,826,082***

Budgeted Appropriations: ***$42,631,826***

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: ***$53,468,000***

Budgeted Appropriations: ***$34,081,245***

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: ***$18,706,149***

Budgeted Appropriations: ***$18,706,149***

Fulton County Board of Education
Fiscal Year 2017-18 Tentative Budgets
These proposed budgets were adopted in final form by the Board on June 22, 2017

	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, 2017	**$ 220,685,650**	**$ 13,999,339**	**$ 5,791,018**	**$ 513,382**	**$ 27,106,928**	**$ 355,395,388**	**$ -**	**$ 623,491,705**
Revenues:								
Local Revenues	626,537,879	-	-	-	186,573,640	-	-	813,111,519
State Revenues	369,920,750	932,517	-	6,359,503	8,648,722	-	-	385,861,492
Federal Revenues	685,000	30,110,290	-	44,021,460	1,685,536	-	-	76,502,286
Other Local Revenues	12,180,576	11,783,275	15,000	490,000	380,425	53,468,000	18,706,149	97,023,425
Transfers	106,693	-	12,131,344	858,600	-	-	-	13,096,637
Total Revenues	**1,009,430,898**	**42,826,082**	**12,146,344**	**51,729,563**	**197,288,323**	**53,468,000**	**18,706,149**	**1,385,595,359**
Total Available Resources	**$1,230,116,548**	**$56,825,421**	**$17,937,362**	**$52,242,945**	**$224,395,251**	**$408,863,388**	**$18,706,149**	**$2,009,087,064**
Appropriations:								
Instruction	685,926,948	-	-	30,556,505	-	-	18,706,149	735,189,602
Pupil Services	41,520,126	-	-	4,118,003	-	-	-	45,638,129
Improvement of Instructional Services	26,947,860	-	-	14,413,370	-	-	-	41,361,230
Educational Media Services	15,036,508	-	-	-	-	-	-	15,036,508
Federal Administration	-	-	-	1,442,927	-	-	-	1,442,927
General Administration	2,602,649	-	-	855,766	-	-	-	3,458,415
School Administration	55,266,989	-	-	142,664	-	-	-	55,409,653
Support Services - Business	15,760,530	-	-	-	-	34,081,245	-	49,841,775
Maintenance and Operation	82,141,966	-	-	-	-	-	-	82,141,966
Student Transportation	52,880,418	-	-	63,522	-	-	-	52,943,940
Support Services - Central	34,223,680	-	-	75,624	-	-	-	34,299,304
Other Support Services	40,035	-	-	61,181	-	-	-	101,216
School Nutrition Program	-	42,631,826	-	-	-	-	-	42,631,826
Construction & Capital Expenditures	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	-	374,251,169	-	-	374,251,169
Other Outlays	965,563	-	-	-	-	-	-	965,563
Debt Service	-	-	12,132,721	-	-	-	-	12,132,721
Total Appropriations	**1,013,313,270**	**42,631,826**	**12,132,721**	**51,729,563**	**374,251,169**	**34,081,245**	**18,706,149**	**1,546,845,944**
Estimated Ending Fund Balance, June 30, 2018	**216,803,278**	**14,193,595**	**5,804,641**	**513,383**	**59,440,118**	**374,782,143**	**-**	**462,241,120**
Total Appropriations & Ending Fund Balance	**$1,230,116,548**	**$56,825,421**	**$17,937,362**	**$52,242,946**	**$433,691,287**	**$408,863,388**	**$18,706,149**	**$2,009,087,064**

*Capital ending fund balance projection is based on cash flow projections.

The fiscal year 2017-2018 budgets published herein are final. These budgets were considered for adoption 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 13, 2017, at 7:00 p.m and adopted at a meeting held at Asa G Hilliard Elementary School, 3353 Mount Olive Road, Atlanta, GA 30344 on June 22, 2017 at 6:00 p.m. A copy of the final budget is be available for review at the the FCS Administrative Center and via internet www.fultonschools.org.

Linda Bryant, Board President

Jeff Rose, Superintendent

FY2018 General Fund Budget Summary

Revenue				
Source	**FY18**		**Per Pupil**	
State Revenue	$	369,920,750	$ 3,813.18	36.65%
Local Revenue	$	638,825,148	$ 6,585.08	63.29%
Federal Revenue	$	685,000	$ 7.06	0.07%
Total Revenue	$	1,009,430,898	$ 10,405.32	

Appropriations				
Function	**FY18**		**Per Pupil**	
Instruction	$	685,926,948	$ 7,070.61	67.69%
Pupil Services	$	41,520,126	$ 427.99	4.10%
Improvement Of Instruction	$	26,947,860	$ 277.78	2.66%
Educational Media Services	$	15,036,508	$ 155.00	1.48%
General Administration	$	2,602,649	$ 26.83	0.26%
School Administration	$	55,266,989	$ 569.70	5.45%
Support Services-Business	$	15,760,530	$ 162.46	1.56%
Maintenance And Operating	$	82,141,966	$ 846.73	8.11%
Student Transport Services	$	52,880,418	$ 545.10	5.22%
Support Services-Central	$	34,223,680	$ 352.78	3.38%
Other Support Services	$	40,035	$ 0.41	0.00%
Other Outlays	$	965,563	$ 9.95	0.10%
Total Expenditures	$	1,013,313,270	$ 10,445.34	

Fund Balance			% of Appropriations
Beginning Fund Balance	$	220,685,650	
Net Change in Fund Balance	$	(3,882,372)	
Ending Fund Balance	$	216,803,278	21%



From where do the FY18 General Fund Revenues originate?

The district is estimated to receive $1,009,430,898 in revenue for the general fund during FY18, an increase of 5.7% from the current fiscal year. The general fund is the district's operating fund and accounts for 63% of the district's total revenues.

Resources from Operating Funds	FY17 Projected Revenue	FY17 Revenue Per Pupil	FY18 Projected Revenue	FY18 Revenue Per Pupil	% Change
Local	593,456,950	6,117.42	638,718,455	6,583.98	7.09%
State of Georgia	357,842,706	3,688.68	369,920,750	3,813.18	3.27%
Federal	685,000	7.06	685,000	7.06	0.00%
Other Local Revenue	150,000	1.55	106,693	1.10	-28.87%
Total Available Resources	**952,134,656**	**9,815**	**1,009,430,898**	**10,405.32**	

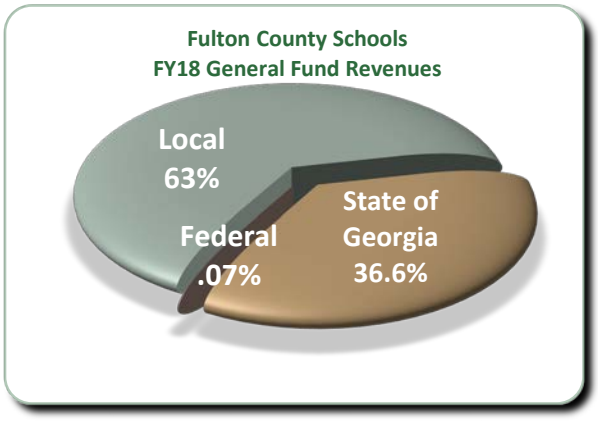
Local Sources

Local sources of revenue are the most significant for the district. Property taxes account for the majority of local revenue. They generate an estimated 63.3% of all sources of revenue and will increase by 7% from FY17. This is prior to any decision being made on the millage rate which is expected to remain unchanged for FY18. The digest for current real and personal property is projected to increase by 6% in FY18. 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 FY18 will represent 36.6% of all available sources of funding. Quality Basic Education (QBE) accounts for the largest portion of state revenues. Overall state revenue is expected to increase by 3.3% over the current year. Our state projections are currently based on Governor Nathan Deal's FY18 state budget proposal.

There are several elements that increased Fulton County QBE Earnings – an increase in the number of district teaching staff, the base salary in the state's teacher salary schedule increased 2% based on the Governor's recommendation, and a 2.54% increase in the TRS rate to 16.81%. However, in FY18, the Local Fair Share (LFS) amount paid by Fulton County Schools will increase approximately 7%. LFS is the amount of funds each school district is required to contribute each fiscal year to participate in QBE and negatively impacts QBE earnings. The austerity reduction which continues to be imposed by the state on school districts, will remain at $7.1 million for FY18.



Federal Sources

Revenues received from federal sources represent less than 1% of total general fund revenues. Federal sources are expected to remain flat in FY18.

Fulton County Public Schools
FY2017 - 2018 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	**18.483**		**18.483**
Total School Taxes	**$ 1,072.01**	$ -	**$ 1,072.01**

* Assume School Homestead Exemption Only

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

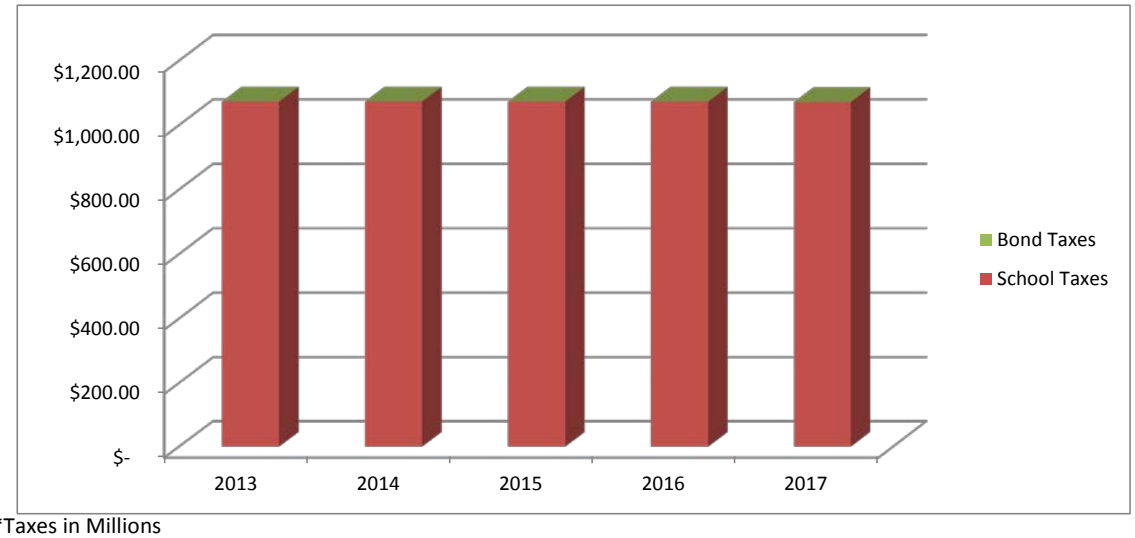
	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**0**		**0**
Dollar Impact**	**$ -**	$ -	**$ -**

* 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	2013	2014	2015	2016	2017
School Millage Rate	18.502	18.502	18.502	18.502	18.483
Bond Millage Rate	0	0	0	0	0
Combined Millage Rate	**18.502**	**18.502**	**18.502**	**18.502**	**18.483**

	2013	2014	2015	2016	2017
School Taxes	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,072.01
Bond Taxes			$ -	$ -	$ -
Combined Millage Rate	**1073.12**	**1073.12**	**1073.12**	**1073.12**	**1072.01**



*Taxes in Millions

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

FY2018 Budget for General Fund

Revenues

- Consolidated School (Maintenance and Operations) Tax digest (net of exemptions) will be $32,593,822,225 a change of approximately 6% for calendar year 2017 (fiscal year 2018). This is inclusive of the Homestead exemptions. The M&O millage rate for tax year 2017 is 18.483.
- School Bond Tax digest (net of exemptions) will be $32,596,160,531 an increase of approximately 3.38% (net of exemptions) for calendar year 2017 (fiscal year 2017). The bond millage rate for tax year 2017 is 0.000
- Combined millage will be 18.483 (see table below):

Category	2012	2013	2014	2015	2016	2017
Maintenance & Operations	18.502	18.502	18.502	18.502	18.502	18.483
Debt Service	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**	**18.483**

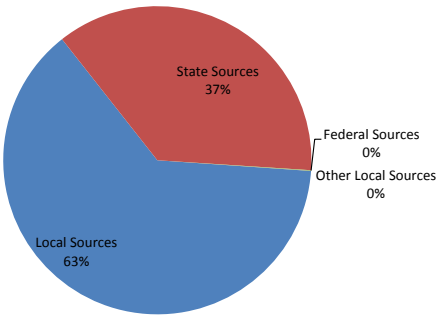
- Real and personal property tax collection rate will be 99% of what is billed. We expect 98% of what is levied to be billed. Tax revenue is impacted by split digest (calendar year versus fiscal year), late payments, appeals, penalties, and interest charges.
- Tax Commissioner Collection Fee will remain 1% for FY2018.
- State funding (QBE) amended formula adjustment also known as austerity will be -$7.1 million.
- State funding for categorical grants increased by approximately $144,000 or 2.13%.
- Expect interest rates to continue to be low for FY2018.
- Use of General Fund Balance $4 million.
- Estimated QBE increase of $19.5 million or 3.77%.

Fund 100

General Fund Revenue

		FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY17 to FY18
Local Sources							
1110	Ad Valorem Taxes	464,445,691	482,087,702	520,878,034	542,381,192	586,494,764	8.13%
1190	Other Taxes	2,814,394	4,542,635	4,893,823	2,943,115	3,943,115	33.98%
1191	Local Sources	42,856,690	40,383,619	35,784,568	44,953,459	36,100,000	-19.69%
1310	Tuition From Individuals	617,931	514,331	699,340	640,733	640,733	0.00%
1350	Summer School Tuition	135,126	6,094	18,828	-	-	0.00%
1500	Investment Income	388,221	383,283	936,564	309,344	540,000	74.56%
1910	Rental Of Property	1,041,366	1,025,474	1,268,319	1,752,440	1,201,000	-31.47%
1931	Sale of Land	-	56,466	389,210	-	-	0.00%
1932	Sale Of Buildings, Machinery and Equipment	2,336	1,643	22,184	3,243	2,003,243	61671.29%
1933	Sale of Buses	214,324	113,799	12,021	129,390	40,000	-69.09%
1970	Operating Revenues	521,409	574,447	589,472	561,068	561,068	0.00%
1990	Federal Indirect Cost Reimbursement	2,122,888	1,913,677	3,724,908	3,672,324	2,025,000	-44.86%
1995	Other Local Revenues	5,379,400	6,467,309	5,891,956	5,782,902	4,967,792	-14.10%
1996	Miscellaneous	219,149	270,577	287,346	201,740	201,740	0.00%
TOTAL LOCAL SOURCES		**520,758,924**	**538,341,055**	**575,396,574**	**603,330,950**	**638,718,455**	**5.87%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	449,409,292	455,768,098	457,112,897	458,682,212	479,599,412	4.56%
3122	QBE Allotment (Operating Costs)	42,273,668	42,207,545	40,284,627	43,101,791	44,896,659	4.16%
3124	QBE Contra Account - Austerity Reduction	(46,626,717)	(30,963,478)	(18,340,973)	(7,300,830)	(7,148,830)	-2.08%
3125	Total State Categorical Grants	6,534,210	6,553,236	6,537,177	6,500,864	6,791,602	4.47%
3140	QBE Contra Account (Debit)- 5 Mill Share	(148,699,068)	(151,360,686)	(148,994,123)	(147,089,872)	(158,321,002)	7.64%
3800	Other Grants From Georgia Department Of Education	5,095,732	4,909,059	5,382,825	5,702,004	3,867,909	-32.17%
3912	On Behalf Payments - Teachers Retirement	33,958	70,100	66,330	-	-	0.00%
3955	ACE Medicaid Recovery	401,721	816,023	577,145	235,000	235,000	0.00%
TOTAL STATE SOURCES		**308,422,796**	**327,999,897**	**342,625,904**	**359,831,169**	**369,920,750**	**2.80%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	675,228	710,652	757,340	685,000	685,000	0.00%
4521	Other Federal Grants Through The Georgia Department Of Education - ARRA	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**675,228**	**710,652**	**757,340**	**685,000**	**685,000**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	-	-	-	-	106,693	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	381,548	273,080	443,523	150,000	-	-100.00%
5995	Other Sources	-	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		381,548	273,080	443,523	150,000	106,693	**-28.87%**
GRAND TOTAL		**830,238,496**	**867,324,683**	**919,223,341**	**963,997,119**	**1,009,430,898**	**4.71%**

PER PUPIL	FY2014 10-Day	FY2015 F10-Day	FY2016 10-Day	FY2017 10-Day	FY2018 Proposed	% Change FY17 to FY18
Enrollment	**94,720**	**95,065**	**95,559**	**96,063**	**97,011**	**0.99%**
Local Sources	$5,497.88	$5,662.87	$6,021.38	$6,280.58	$6,583.98	4.83%
State Sources	$3,256.15	$3,450.27	$3,585.49	$3,745.78	$3,813.18	1.80%
Federal Sources	$7.13	$7.48	$7.93	$7.13	$7.06	-0.98%
Other Local Sources	$4.03	$2.87	$4.64	$1.56	$1.10	-29.57%
TOTAL BUDGET	**$8,765.19**	**$9,123.49**	**$9,619.43**	**$10,035.05**	**$10,405.32**	**3.69%**



Consolidated School (M&O) Digest

	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018 (est)	Change
Real and Personal	$ 27,334,292,726	$ 27,966,096,990	$ 30,513,963,811	$ 31,928,406,862	$ 33,844,111,274	$ 1,915,704,412
Motor Vehicles	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 666,540,100	$ 706,532,506	$ 39,992,406
Mobile Homes	$ 546,338	$ 505,288	$ 502,806	$ 477,031	$ 505,653.00	$ 28,622
Timber		$ 32,400	$ 149,517	$ 5,000	$ 5,300	$ 300
Heavy Duty Equipment	$ 1,650	$ 126,780	$ 153,789	$ 731,538	$ 775,430	$ 43,892
Gross Digest	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 34,551,930,163	$ 1,955,769,632
Less Exemptions	$ (1,592,197,410)	$ (1,654,994,596)	$ (1,823,080,459)	$ (1,958,107,938)	$ (1,958,107,938)	$ -
Net Digest	$ 27,512,543,844	$ 27,801,482,892	$ 29,672,631,984	$ 30,638,052,593	$ 32,593,822,225	$ 1,955,769,632
Millage	18.502	18.502	18.502	18.483	18.483	$ -
Net Levied	$ 509,037,086	$ 514,383,036	$ 549,003,037	$ 566,283,126	$ 602,431,616	$ 36,148,490
$ Increase	$ (1,312,336)	$ 5,345,950	$ 34,620,001	$ 17,280,089	$ 36,148,490	$ 18,868,401
% Increase	-0.26%	1.05%	6.73%	3.15%	6.38%	

School Bond Digest

	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018 (est)	Change
Real and Personal	$ 27,334,222,214	$ 27,966,096,990	$ 30,513,963,811	$ 31,928,406,862	$ 33,844,111,274	$ 3,962,309,872
Motor Vehicles	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 666,540,100	$ 706,532,506	$ (823,175,930)
Mobile Homes	$ 546,338	$ 505,288	$ 502,806	$ 477,031	$ 505,653	$ (28,257)
Timber	$ 70,512	$ 32,400	$ 149,517	$ 5,000	$ 5,300	$ (27,400)
Heavy Duty Equipment	$ 1,650	$ 126,780	$ 153,789	$ 731,538	$ 775,430	$ 604,758
Gross Digest	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 34,551,930,163	$ 3,139,683,043
Less Exemptions	$ (1,263,728,010)	$ -				$ -
Net Digest	$ 27,841,013,244	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 34,551,930,163	$ 3,139,683,043
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018 (est)	Change
Maintenance and Operations	18.502	18.502	18.502	18.483	18.483	-
GO Bond	-	-	-	-	-	-
Combined Total	**18.502**	**18.502**	**18.502**	**18.483**	**18.483**	**-**

How will the Proposed FY18 General Fund Money be spent?

The Superintendent proposes a $1 billion General Fund Expenditure Budget for FY18. 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.

FY18 Appropriations

Function	Amount	Per Pupil	% of Total
Instruction	$ 685,926,948	$ 7,070.61	67.69%
Pupil Services	$ 41,520,126	$ 427.99	4.10%
Improvement Of Instructional Services	$ 26,947,860	$ 277.78	2.66%
Educational Media Services	$ 15,036,508	$ 155.00	1.48%
General Administration	$ 2,602,649	$ 26.83	0.26%
School Administration	$ 55,266,989	$ 569.70	5.45%
Support Services- Business	$ 15,760,530	$ 162.46	1.56%
Maintenance And Operating	$ 82,141,966	$ 846.73	8.11%
Student Transportation Services	$ 52,880,418	$ 545.10	5.22%
Support Services-Central	$ 34,223,680	$ 352.13	3.38%
Other Support Services	$ 40,035	$ 0.41	0.00%
Other Outlays	$ 965,563	$ 9.95	0.10%
Total Appropriations	**$ 1,013,313,270**	**$ 10,445.34**	**100.00%**

For FY18, the Superintendent has recommended both a step increase and salary raises for all employees, with a higher percentage salary raise going to our teachers.

Other recommendations include increased calendar days for some employee groups and increases to the Virtual School program. The school year will begin with 11,265 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 82% of the General Fund is budgeted for Salaries and Benefits.

How will the Proposed FY2018 General Fund Money be spent?

FY18 Total General Fund Expenditures by Type
$ 1,013,313,270

Salaries (59.76%)

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

Employer Benefits (22.49%)

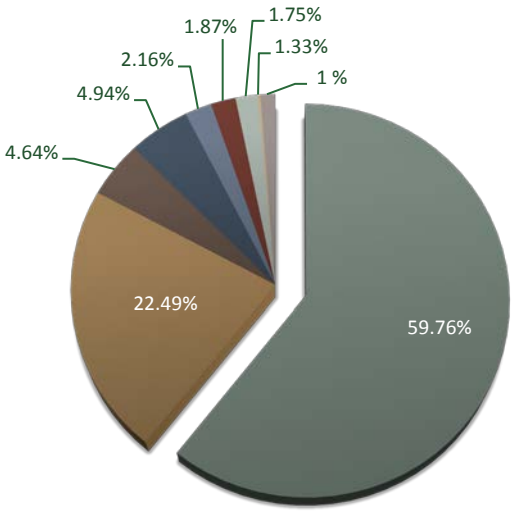
Costs paid by Fulton County Schools on behalf of employees, in addition to regular salary.

Supplies and Materials (4.64%)

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

Purchased Services (4.94%)

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



Utilities (2.16%)

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

Professional and Technical Services (1.87%)

Costs related to fees and software systems.

Property Services (1.75%)

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

Other Budget Items (1%)

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 (67.69%)

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 (4.1%)

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 (2.66%)

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

Educational Media Service (1.48%)

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

General Administration (.26%)

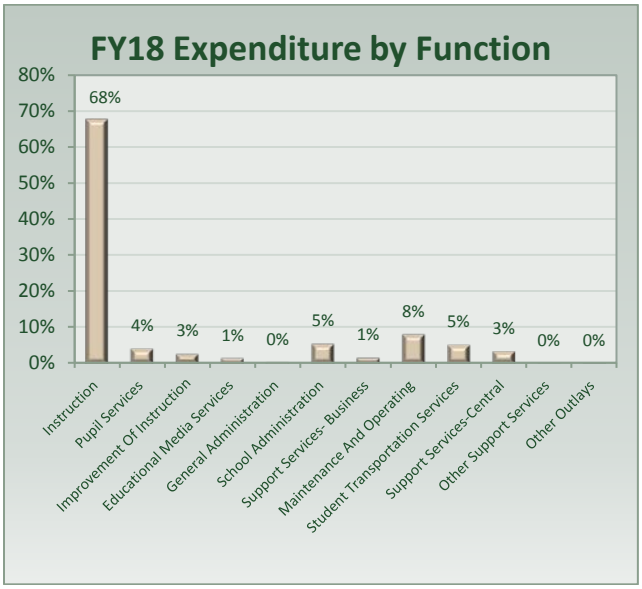
Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external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

School Administration (5.45%)

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 (1.56%)

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 (8.11%)

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 (5.22%)

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 (3.38%)

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

FY2018 Budget for General Fund

Notable Appropriation Recommendations*

• Removal of FY17 Onetime Expenditures	($3.3 million)
• Percentage increase (2%) to all teaching salary schedules and STEP	$16.1 million
• Percentage increase (1%) to all non-teaching salary schedules and STEP	$6.5 million
• Increase to Classified Health Insurance	$4.6 million
• Increase in Teacher Retirement System, 14.27% to 16.81%	$17.1 million
• Increase in Local Fair Share	$11.2 million
• Increase in Special Education	$3.1 million
• Increase in number of Instructional Support Teachers serving schools	$1.3 million
• Employer Contribution to Local Pension	($2.6 million)
• FY2018 Onetime Requests	$6 million

*This list is not an all-inclusive detail of increases and decreases within the General Fund FY2018 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 $12.4 million 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, $2.1 million for a new Student Information System platform will remain reserved in fund balance as committed, $900,000 for Proficiency Scales, $2 million for musical instrument repair, $4 million for Risk Management, and $15,000 for Strategic Compensation.

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
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%
2017	2016	18.483	76,595.13	30,638.05	566.28	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 $30 billion over the past seven years with the value projected to remain around $30.6 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 2017-2018 is 18.483, of which, all are used for the maintenance and operations of the school district.

The current projections for FY18 are based on an 18.483 millage rate.

Tax Levy

A millage rate of 18.483 will levy $566.28 million in taxes for FY17.

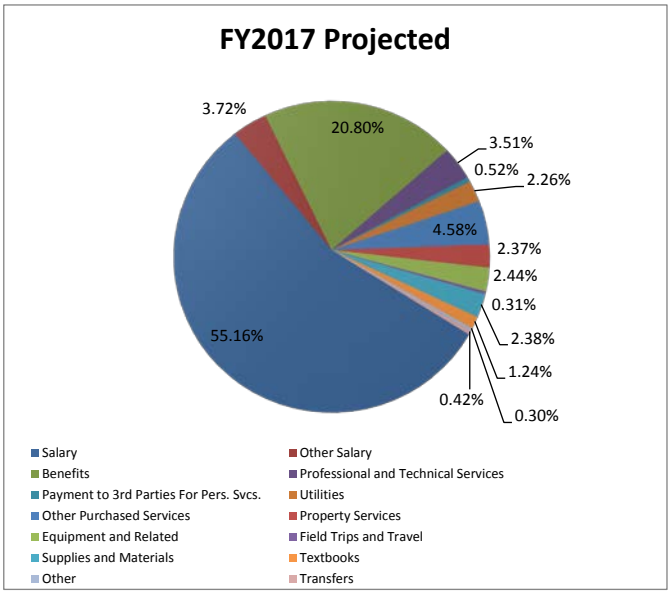
Tax Collections

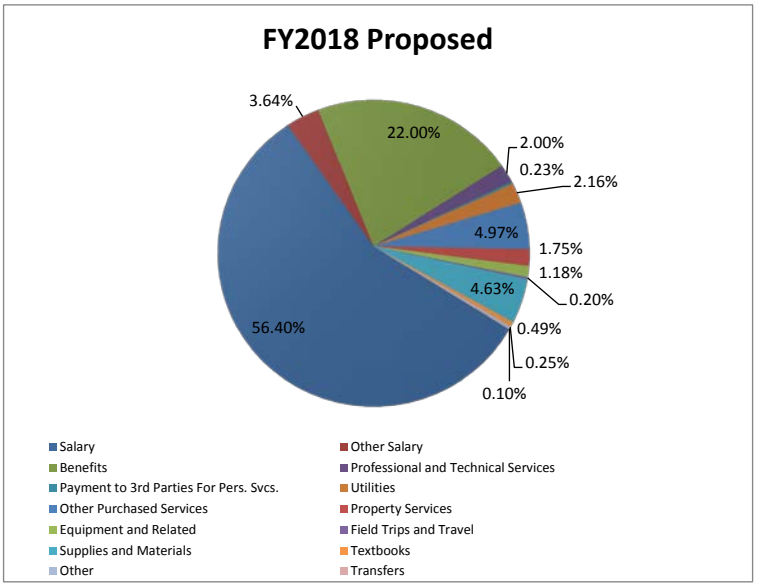
The Tax Office is expected to collect 99.0% of the taxes billed. However, billing is expected to be 98% of what is levied in FY18, for a total of $602 million.

Fund 100

General Fund Expenditures

	FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY17 to FY18
OPERATING BUDGET						
Salary	481,018,648	491,231,065	513,433,787	545,015,108	571,536,573	4.87%
Other Salary	29,122,127	29,734,463	33,208,880	36,713,227	36,873,902	0.44%
Total Salaries	**510,140,774**	**520,965,528**	**546,642,667**	**581,728,335**	**608,410,475**	**4.59%**
Benefits	182,829,393	174,998,406	203,420,804	205,503,656	222,958,442	8.49%
Total Personnel	**692,970,167**	**695,963,933**	**750,063,471**	**787,231,991**	**831,368,917**	**5.61%**
Professional and Technical Services	19,808,703	21,729,617	26,265,909	34,674,402	20,252,392	-41.59%
Payment to 3rd Parties For Pers. Svcs.	5,900,716	6,487,276	6,427,432	5,119,745	2,342,858	-54.24%
Utilities	24,160,180	23,901,720	19,625,000	22,367,075	21,888,907	-2.14%
Other Purchased Services	31,665,652	35,935,587	36,598,152	45,205,355	50,385,213	11.46%
Property Services	16,261,027	16,323,693	19,700,916	23,388,863	17,718,680	-24.24%
Equipment and Related	10,728,673	11,523,836	15,264,526	24,128,615	11,921,393	-50.59%
Field Trips and Travel	1,781,491	2,829,326	3,058,916	3,041,367	2,057,526	-32.35%
Supplies and Materials	14,530,645	17,153,075	16,993,265	23,560,272	46,918,071	99.14%
Textbooks	8,305,001	2,817,489	14,868,560	12,236,107	5,003,880	-59.11%
Other	1,822,365	3,215,856	3,646,230	2,969,650	2,489,871	-16.16%
Transfers	134,926	9,950,000	3,771,727	4,114,983	965,563	-76.54%
Total Other Operating Expenses	**135,099,379**	**151,867,477**	**166,220,634**	**200,806,435**	**181,944,354**	**-9.39%**
TOTAL BUDGET	**828,069,546**	**847,831,410**	**916,284,105**	**988,038,426**	**1,013,313,270**	**2.56%**





PER PUPIL	FY2014 10-Day	FY2015 10-Day	FY2016 10-Day	FY2017 10-Day	FY2018 Proposed	% Change FY17 to FY18
Enrollment	**94,720**	**95,065**	**95,559**	**96,063**	**97,011**	**0.99%**
Total Salary	$5,385.78	$5,480.10	$5,720.47	$6,055.70	$6,271.56	3.56%
Benefits	$1,930.21	$1,840.83	$2,128.75	$2,139.26	$2,298.28	7.43%
Purchased Services	$605.73	$674.83	$725.12	$884.83	$752.29	-14.98%
Utilities	$255.07	$251.43	$205.37	$232.84	$225.63	-3.09%
Property Services	$171.67	$171.71	$206.16	$243.47	$182.65	-24.98%
Equipment and Related	$113.27	$121.22	$159.74	$251.17	$122.89	-51.08%
Field Trips and Travel	$18.81	$29.76	$32.01	$31.66	$21.21	-33.01%
Supplies and Materials	$153.41	$180.44	$177.83	$245.26	$483.64	97.19%
Textbooks	$87.68	$29.64	$155.60	$127.38	$51.58	-59.51%
Transfers/ Other	$20.66	$138.49	$77.63	$73.75	$35.62	-51.70%
TOTAL BUDGET	**$8,742.29**	**$8,918.44**	**$9,588.67**	**$10,285.32**	**$10,445.34**	**1.56%**

Division Summary

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. It is the district's goal to use revenue to support the goals of its Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.

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 the additional funds to our district's strategic initiatives. A continued priority for FY18 is improving teacher retention and compensation because our teachers are the lifeblood of our district and have the most direct connection to student achievement.

Ongoing budget challenges for the district include:
1. Competitive Wages
2. Rising Health Insurance Cost
3. Teacher Retirement System Rate Increases
4. Digest Exemptions and Appeals
5. Legislation
6. Increases in Local Fair Share

Category	Total Existing Positions	Total New Position Requests	Total Onetime*	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Schools	9,606.07	228.66	$ -	$ 795,777,122	$ 795,777,122	$ 741,388,805	7.34%
Admin Services	38.99	(1.50)	$ -	$ 4,749,059	$ 4,749,059	$ 4,889,102	-2.86%
Academics	146.00	(0.50)	$ 2,350,210	$ 46,032,675	$ 48,382,885	$ 53,789,302	-10.05%
Operations	1,217.70	(1.00)	$ 3,308,083	$ 97,458,338	$ 100,766,421	$ 106,352,393	-5.25%
Information Technology	170.97	(0.67)	$ 332,285	$ 22,389,286	$ 22,721,571	$ 28,412,666	-20.03%
Talent	55.70	-	$ -	$ 7,454,247	$ 7,454,247	$ 7,660,854	-2.70%
Financial Services	60.75	1.00	$ 25,000	$ 10,982,410	$ 11,007,410	$ 13,567,616	-18.87%
Districtwide	-	-	$ -	$ 22,454,557	$ 22,454,557	$ 31,977,688	-29.78%
Grand Total	**11,296.18**	**225.99**	**$ 6,015,578**	**$ 1,007,297,692**	**$ 1,013,313,270**	**$ 988,038,426**	**2.56%**

FY2018 Division Detail
General Fund

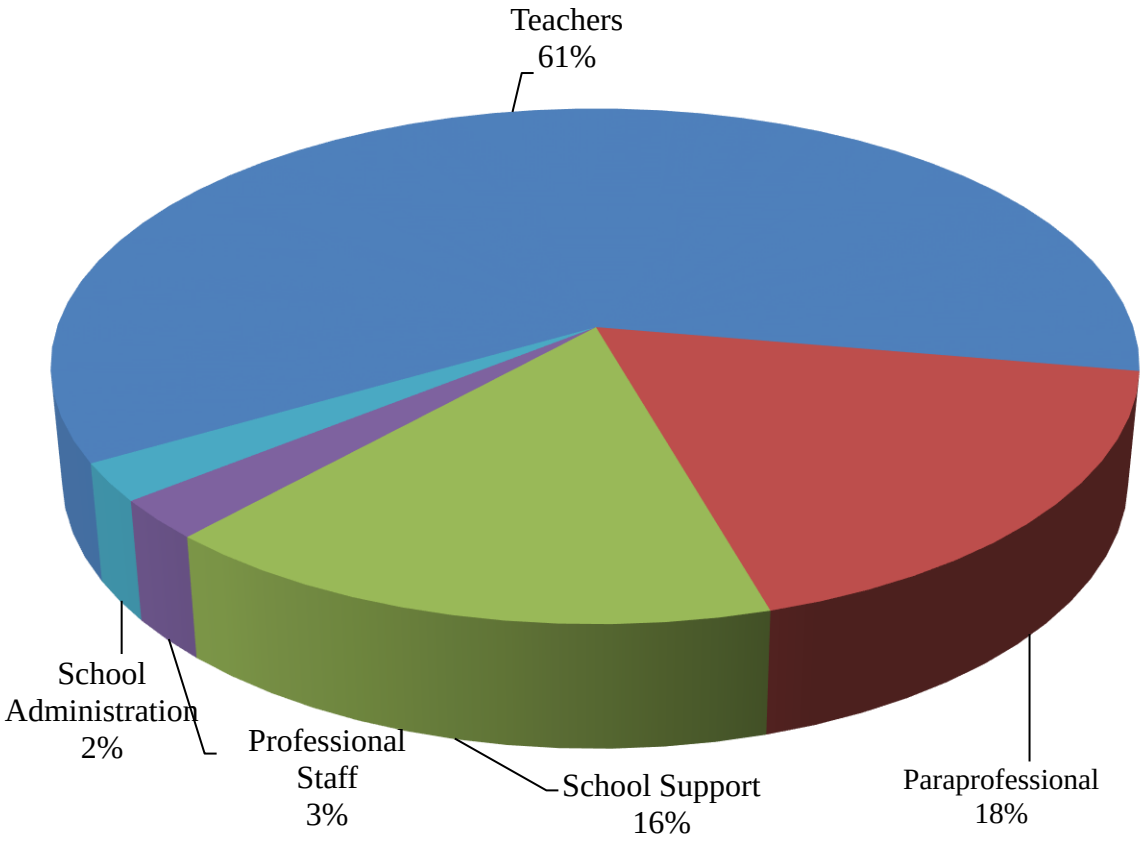
DEPARTMENT	Total New Position Requests	New Position Comments
Budget Services	**1.00**	Plus 1.0 Budget Analyst III
Information Tech	**(0.67)**	Minus .67 Broad Resident
Property Control	**(1.00)**	Minus 1.0 Professional Assistant II
Grand Total	**(0.67)**	

FY2018
List of One-time Expenditures

DEPARTMENT	Total One-time	One-time Comments
ACADEMICS	**$ 2,045,000**	Contractor Fees; Professional Development; and Program Evaluation to support the goals of the district's Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.
ESL	**$ 84,750**	Funding for curriculum writing by ESOL teachers for new ESOL adoption materials in grades K-12.
INSTR TECH MEDIA SVC	**$ 8,960**	METI (Media and Educational Instructors) Team to work on Teacher's Quick Start guide of district resources available to assist with English and Language Arts, Science and Social Studies curriculum lessons.
INSTRU EXCEPT CHILD	**$ 156,500**	To provide facilitated training focused on improving the quality of instruction for students with disabilities regarding Individualized Education Programs. To purchase updated speech/language assessments as required by publisher (new edition). To purchase materials for new mild intellectual disability class, updated materials for Community Based Instruction, and a new Pre-school Education classroom at Mimosa ES.
LEARNING & TEACHING	**$ 25,000**	Consultant services to develop an instructional framework for mathematics within the competency-based framework.
PSYCHOLOGICAL SVC	**$ 30,000**	This one time amount is to pay for Ipads for interactive test administration by the school psychologists. This cost has been phased in over three year period, and FY18 is the last phase for the rollout. Test administration and scoring platforms have changed in recent years. The district is gradually getting school psychological services personnel equipment updated and compatible with these recent updates in psychological measurement tools. This cost reflects 34 Ipads (for 17 examiners: and one each for the client).
ACCOUNTING SERVICES	**$ 10,000**	To pay for IT developer to correct fixed asset module issues in SAP.
LOCAL SCHL ACCOUNTIN	**$ 15,000**	To continue the work with independent contractor who is an expert in e-learning instructional design. The work will include the redesign of the Student Activity Manual as well as creating job aids to support school based accounting processes for support staff as well as district leaders.
RECORD MGT-ARCHIVING	**$ 157,285**	To address record retention needs related to the transition to the new building, technicians to do scanning and verification of records scanned, and destroy physical documents that have reached the end of their retention period.
STUDENT INFO SYSTEM	**$ 175,000**	To provide contracted services for technical resources, SQL developer, and temporary services to support enrollment initiatives. SQL developer contract for maintenance and licensing for Student Information System solutions.
CAMPUS POLICE	**$ 150,000**	To pay cost associated with an updated electronics management software designed for law enforcement to follow up on investigations, colloborate across jurisdictions, report writing, property control and inventory.
MAINTENANCE	**$ 1,025,000**	Materials to upgrade exterior door core to the patented Core Max security key for approximately seven schools. Deferred maintenance: Cycle Painting of hallways and common areas - 100% of Total Sq.Ft.x 0.48 Campbell ES, Elkins Point MS, Hembree ES, Hillside ES, Northview HS, River Trail MS, Webb Br. MS, McClarin HS, Liberty Point ES, Northwestern MS, Alpharetta ES, Mimosa ES, Northwood ES, River Eves ES, Sandy Springs MS, Paul West MS, Parklane ES, Autrey Mills MS.
OPERATIONAL PLANNING	**$ 4,500**	Honorarium pay will cover the cost of facilitation for two community engagement initiatives to discuss the redistricting process, per Board request for 20 meetings to be held on the north side of the county and 10 on the south side.
PORTABLES	**$ 2,088,583**	Provides funds to cover costs associated with the installation of 19 modular classrooms including site preparation. Includes funds for the removal of 30 modular classrooms and four double wide trailers. Construction and renovation for 14 projects at 11 schools to support Career/Technical Education program changes. Construction or repair to address emerging drainage issues, sidewalk improvements, canopy repairs, and modifications needed to meet fire code or ADA accessibility issues.
TRANSPORTATION	**$ 40,000**	Estimated costs for new equipment, school bus fleet to include radio communication, bus camera surveillance equipment and specialized child restraint seating. Replacing three plotters with cartridges for three offices and two bus shop facilities.
Grand Total	**$ 6,015,578**	

Fulton County Public Schools
FY2018 Budget
Elementary School Staff - All Funds

The 2018 elementary school analysis shows a 0.06% projected overall decrease in personnel (3.07 equivalent positions). School Support represents the majority of the decrease with 19.87 positions.

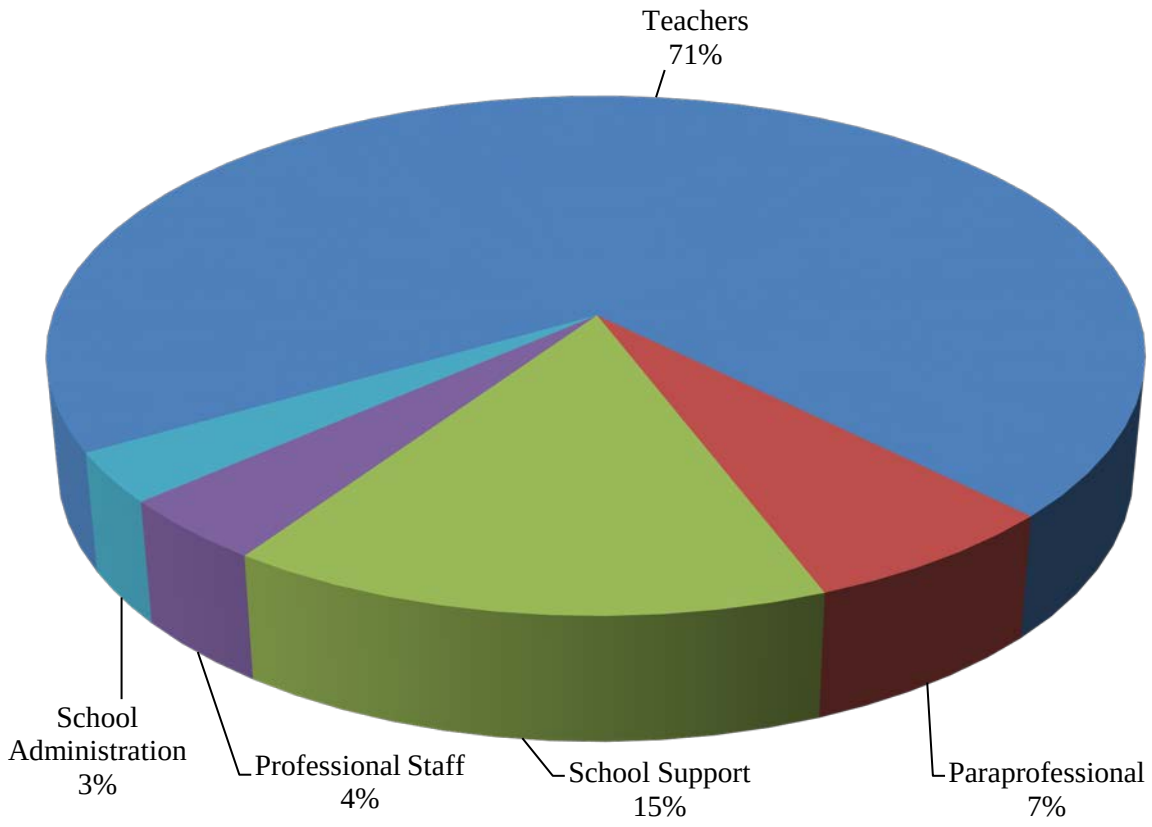


STAFF COMPARISON

Position	FY2017 Projected	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,994.31	2,994.01	(0.30)	-0.01%
Paraprofessionals	857.20	874.30	17.10	1.99%
School Support	814.82	794.95	(19.87)	-2.44%
Professional Staff	123.00	123.00	0.00	0.00%
School Administration	118.00	118.00	0.00	0.00%
Total	4,907.33	4,904.26	(3.07)	-0.06%

Fulton County Public Schools
FY2018 Budget
Middle School Staff - All Funds

The 2018 middle school analysis shows a 1.68% projected overall increase in personnel (35.90 equivalent positions). Teachers represents the majority of the increase with 32.90 positions in comparison to the 2017 fiscal year.

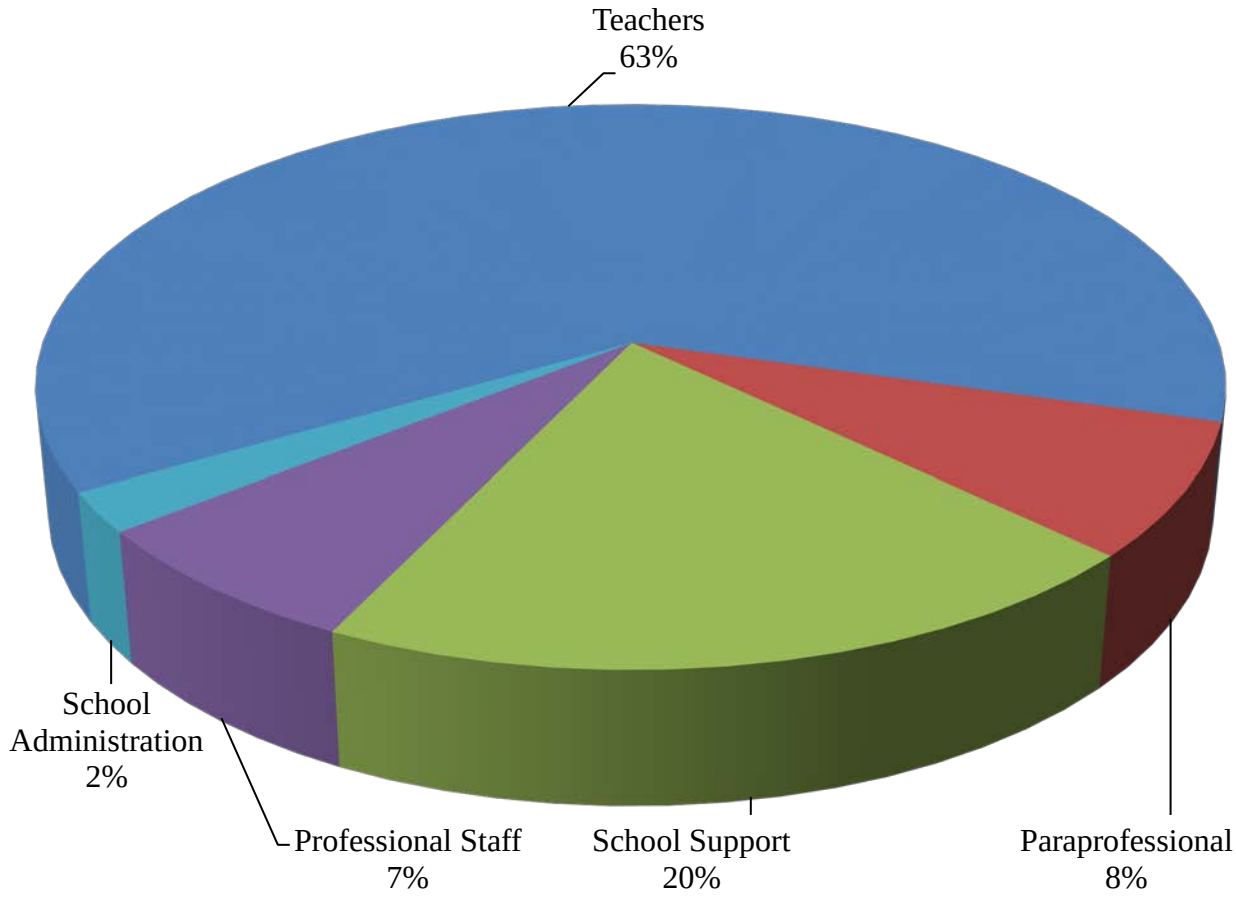


STAFF COMPARISON

Position	FY2017 Actual	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,501.10	1,534.00	32.90	2.19%
Paraprofessionals	141.50	146.00	4.50	3.18%
School Support	335.59	332.59	(3.00)	-0.89%
Professional Staff	86.00	86.50	0.50	0.58%
School Administration	67.00	68.00	1.00	1.49%
Total	2,131.19	2,167.09	35.90	1.68%

Fulton County Public Schools
FY2018 Budget
High & Alternative School Staff
All Funds

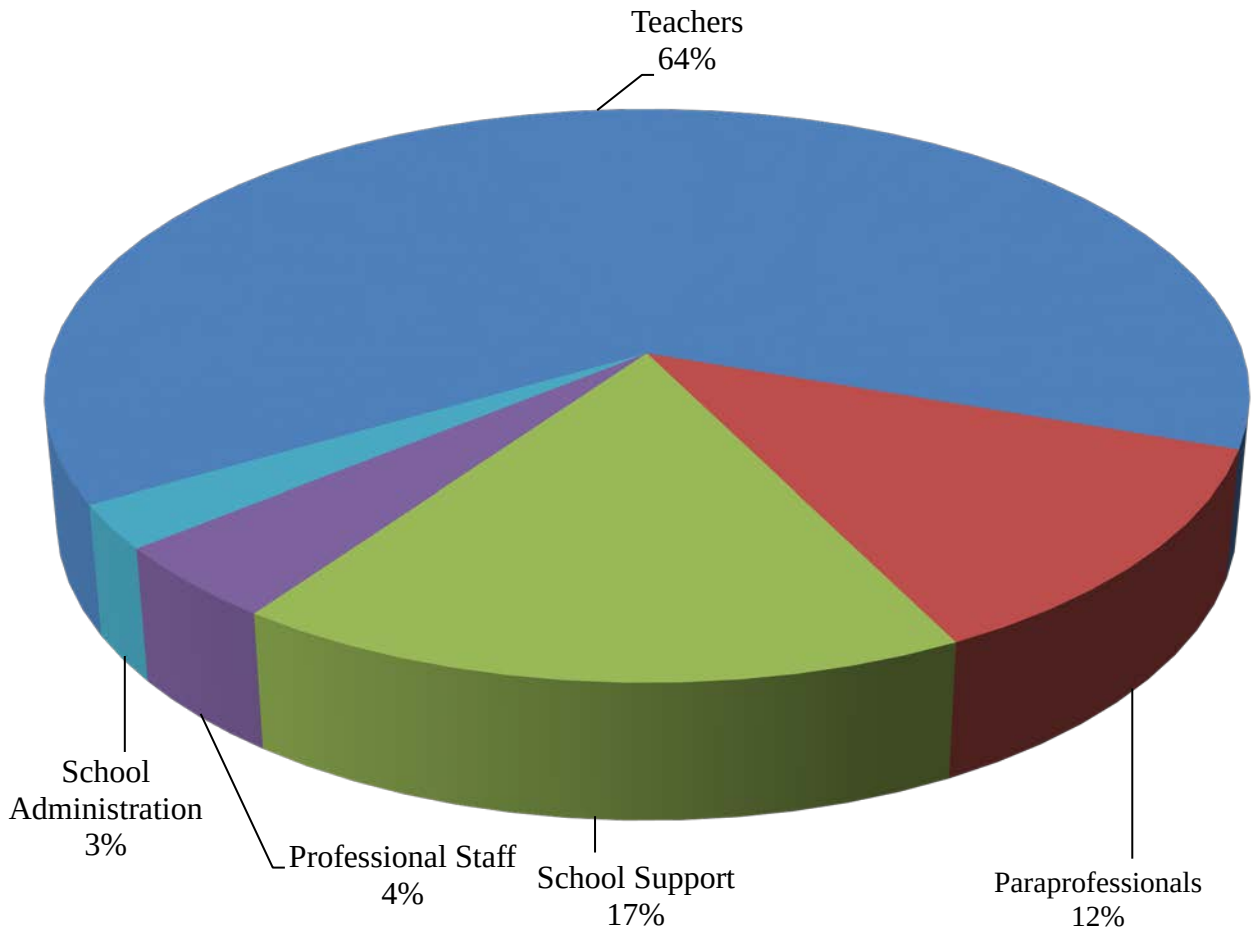
The 2018 high school analysis shows a 2.96% projected overall increase in personnel (95.12 equivalent positions). Teachers represent the majority of the increase with 68.02 positions in comparison to the 2017 fiscal year due to increase in enrollment.



STAFF COMPARISON

Position	FY2017 Projected	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,010.53	2,078.65	68.12	3.39%
Paraprofessionals	235.50	253.50	18.00	7.64%
School Support	659.51	665.51	6.00	0.91%
Professional Staff	234.50	237.50	3.00	1.28%
School Administration	76.00	76.00	0.00	0.00%
Total	3,216.04	3,311.16	95.12	2.96%

Fulton County Public Schools
FY2018 Budget
Total School Staff - All Funds



STAFF COMPARISON

Position	FY2017 Actual	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,505.94	6,606.66	100.72	1.55%
Paraprofessionals	1,234.20	1,273.80	39.60	3.21%
School Support	1,809.92	1,793.05	(16.87)	-0.93%
Professional Staff	443.50	447.00	3.50	0.79%
School Administration	261.00	262.00	1.00	0.38%
Total	10,254.56	10,382.51	127.95	1.25%

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
ADMIN. SERVICES						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	6.40	6.40	6.49	7.49	7.49	0.00
COMMUNICATIONS	5.67	6.00	7.00	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	0.50	0.50	0.50	0.50	0.00
GRANTS	0.00	0.00	0.00	2.00	2.00	0.00
FCS FOUNDATION	0.00	0.00	0.00	2.00	0.00	-2.00
PROGRAM EVALUATION	0.00	0.00	2.50	3.00	5.50	2.50
PROJECT MGT (CONT. IMPROVEMENT)	0.00	0.00	0.00	2.00	0.00	-2.00
Sub-Total	**29.07**	**27.90**	**31.49**	**38.99**	**37.49**	**-1.50**
SCHOOL ACCOUNTABILITY AND GOVERNANCE						
ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	4.50	4.00	4.50	2.50	2.50	0.00
DATA UTILIZATION	2.00	2.50	2.50	2.50	2.00	-0.50
CHARTER SCHOOLS	2.00	3.00	2.00	2.00	2.00	0.00
SCHOOL FLEX GOVERNANCE	7.00	7.00	7.00	7.00	7.00	0.00
CHIEF OFFICER STRATEGY AND INNOVATION	3.34	4.50	2.00	2.00	2.00	0.00
STUDENT LEARNING OBJECTIVES	2.00	2.00	0.00	0.00	0.00	0.00
FCS FOUNDATION	2.00	2.00	2.00	2.00	0.00	-2.00
GRANTS	1.50	2.00	2.00	0.00	0.00	0.00
PROGRAM EVALUATION	0.00	0.00	2.50	0.00	0.00	0.00
PROJECT MGT (CONT. IMPROVEMENT)	0.00	2.00	2.00	0.00	0.00	0.00
Sub-Total	**20.84**	**23.00**	**18.00**	**16.00**	**15.50**	**-0.50**
ASSOC. SUPT. FOR C&I						
ACADEMICS (CURR. & INSTRUCTION)	4.00	5.00	5.00	4.00	4.00	0.00
SOUTH LEARNING COMMUNITY	8.00	8.00	8.00	9.00	9.00	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)	5.00	6.00	9.00	8.00	10.00	2.00
SYSTEM-WIDE TESTING	0.00	0.00	0.00	0.00	0.00	0.00
ACHIEVEMENT ZONE	0.00	5.00	5.00	4.00	4.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	2.00	2.00	0.00	-2.00
Sub-Total	**40.00**	**47.00**	**52.00**	**50.00**	**50.00**	**0.00**
LEARNING AND TEACHING						
LEARNING AND TEACHING (ELEM C&I)	8.00	5.00	5.00	5.00	2.00	-3.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.00	2.00	1.50	1.50	1.50	0.00
FINE ARTS (MUSIC)	1.60	3.00	3.00	3.00	0.00	-3.00
HUMANITIES (SOCIAL STUDIES)	2.00	3.00	4.00	5.50	5.50	0.00
STEM	2.00	3.00	3.00	3.00	4.00	1.00
ADVANCE STUDIES	1.00	2.00	2.50	2.50	2.50	0.00
CAREER PREP AND TECH ED (CAREER TECH)	3.00	5.40	5.40	6.00	6.00	0.00
INSTRUCTIONAL TECH/MEDIA SERVICES	6.49	6.49	7.49	7.49	6.49	-1.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL LEARNING	0.00	0.00	0.00	2.00	3.00	1.00
VISUAL ARTS	0.00	0.00	0.00	0.00	2.00	2.00
PERFORMING ARTS	0.00	0.00	0.00	0.00	1.00	1.00
TEACHING MUSEUMS-CUST	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**33.09**	**37.89**	**39.89**	**43.99**	**41.99**	**-2.00**

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

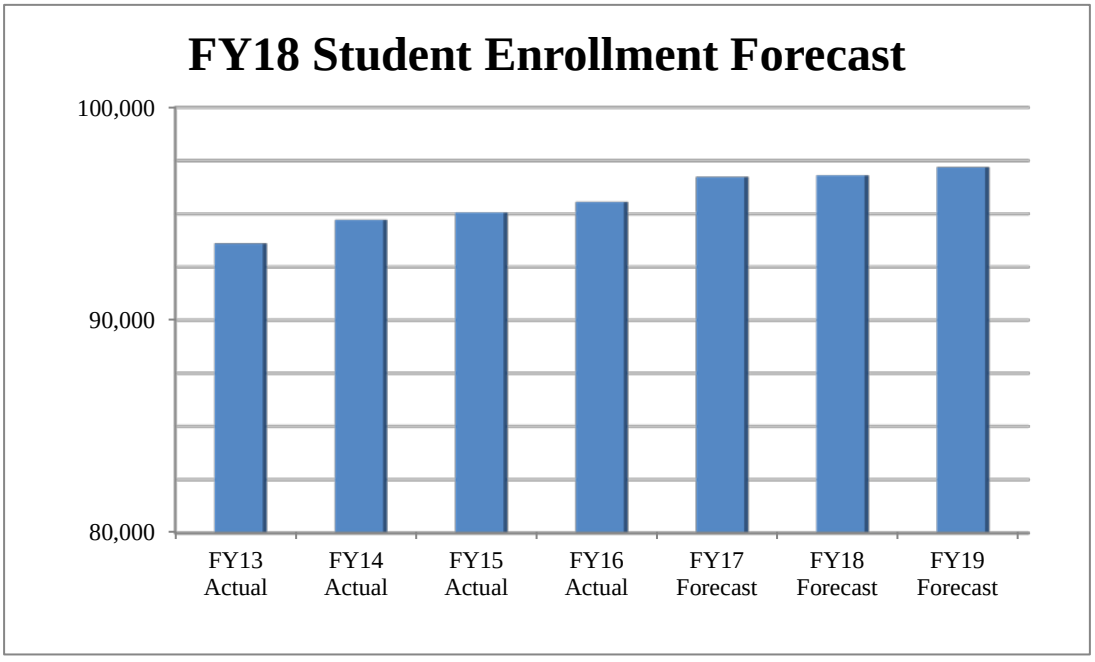
Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
STUDENT SUPPORT SERV.						
INSTR. SUPPORT SRVCS	2.00	2.00	2.00	2.00	2.00	0.00
STUDENT DISCIPLINE	3.00	3.00	3.00	3.00	3.00	0.00
SOCIAL WORK	4.00	4.00	4.00	4.00	4.00	0.00
GUIDANCE/COUNSELING	5.00	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	0.00	-0.50
ESOL	2.00	6.00	6.00	7.00	7.00	0.00
TITLE/NCLB/COMPL.	0.00	23.50	22.60	37.79	23.80	-13.99
YOUTH IN TRANSITION	1.50	1.50	1.60	1.60	1.60	0.00
ATHLETICS	2.00	2.00	2.00	2.00	2.00	0.00
PRE-K REMEDIAL SUPPORT	2.00	7.00	7.50	6.00	6.00	0.00
RTI	1.00	1.00	1.00	0.00	0.00	0.00
INTERVENTION SERVICES	0.00	0.00	0.00	0.00	2.00	2.00
Sub-Total	**24.00**	**56.50**	**56.20**	**69.89**	**57.40**	**-12.49**
SPECIAL EDUCATION	13.00	23.00	20.00	21.00	21.00	0.00
PSYCH. SERVICES	1.00	1.00	1.00	1.00	1.00	0.00
CUS SUPPORT-JO WELLS	2.00	3.00	0.00	0.00	0.00	0.00
Sub-Total	**16.00**	**27.00**	**21.00**	**22.00**	**22.00**	**0.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	4.00	4.00	5.00	5.00	4.00	-1.00
BUDGET SERVICES	6.50	6.50	6.50	6.50	7.50	1.00
ACCOUNTING SERVICES	12.00	13.00	12.00	14.50	14.50	0.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
PROPERTY CONTROL	4.50	4.50	4.50	0.00	0.00	0.00
CONTRACTING/PURCH.	10.75	10.75	9.75	9.75	9.75	0.00
LOCAL SCHL ACCOUNTIN	6.00	6.00	6.00	5.00	6.00	1.00
WAREHOUSE OPERATIONS	24.00	24.00	25.00	0.00	0.00	0.00
PRINTING SERVICES	5.00	5.00	6.00	0.00	0.00	0.00
CUSTODIAL SUPPORT- CENTRAL OFFICE	5.00	5.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	4.00	4.00	0.00
Sub-Total	**93.75**	**94.75**	**90.75**	**60.75**	**61.75**	**1.00**
INFORMATION TECH.						
INFORMATION TECH	2.00	2.00	3.30	3.30	2.30	-1.00
DATA WAREHOUSE	3.00	4.00	4.00	4.00	4.00	0.00
IT-COMP EQUIP MAINT	7.00	7.00	7.00	6.00	0.00	-6.00
STUDENT INFO SYSTEMS	17.00	17.00	17.00	16.00	16.00	0.00
RECORD MGT-ARCHIVING	4.00	4.00	5.00	7.00	7.00	0.00
INFRASTRUCTURE MGT	18.00	19.00	127.00	23.00	31.00	8.00
SAP PROJECT MGT	9.00	9.00	9.00	8.00	8.00	0.00
SCHOOL TECHNOLOGY SUPPORT	0.00	0.00	0.00	101.00	101.00	0.00
INFORMATION TECHNOLOGY SECURITY	0.00	0.00	0.00	2.00	2.00	0.00
IT-TELE EQUIP MAINT	2.00	2.00	2.00	2.00	0.00	-2.00
Sub-Total	**62.00**	**64.00**	**174.30**	**172.30**	**171.30**	**-1.00**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	3.00	3.00	3.00	0.00
CAMPUS POLICE	9.00	20.00	23.00	23.00	23.00	0.00
RISK MANAGEMENT	14.00	3.00	14.00	0.00	0.00	0.00
HEALTH SERVICES	2.00	2.00	3.00	3.00	3.00	0.00
Sub-Total	**28.00**	**28.00**	**43.00**	**29.00**	**29.00**	**0.00**

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
OPERATIONS						
OPERATIONS	2.67	3.00	4.03	3.00	3.00	0.00
FACILITIES SERVICES	4.50	7.00	7.00	2.00	2.00	0.00
CUSTODIAL SERVICES	21.00	21.00	22.00	22.00	21.00	-1.00
BUILDING PROGRAM	0.75	23.50	29.45	26.25	27.25	1.00
TRANSPORTATION	942.00	945.00	942.00	962.00	962.00	0.00
WAREHOUSE OPERATIONS	0.00	0.00	0.00	25.00	25.50	0.50
PRINTING SERVICES	0.00	0.00	0.00	6.00	6.00	0.00
MAINTENANCE	137.00	138.00	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	8.00	9.00	9.00	0.00
PROPERTY CONTROL	0.00	0.00	0.00	4.50	3.00	-1.50
OPERATIONAL PLANNING	4.00	4.00	4.00	4.00	5.00	1.00
PLACEMENT OFFICE	2.00	2.00	2.00	1.00	0.00	-1.00
CAPITAL IMPROVEMENTS	0.00	0.00	0.00	3.20	4.20	1.00
TRANS - CUST SUPPORT	3.00	3.00	3.00	3.00	3.00	0.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	4.00	0.00
Sub-Total	**1,122.92**	**1,152.50**	**1,165.48**	**1,214.95**	**1,214.95**	**0.00**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	0.00	24.00	24.00	25.00	25.00	0.00
SNP F&R DISTRICTWIDE	0.00	41.00	33.18	33.50	34.18	0.68
Sub-Total	**0.00**	**65.00**	**57.18**	**58.50**	**59.18**	**0.68**
PG-FINANCIAL SERVICE						
PENSION GOLD	0.00	6.00	6.00	5.00	5.00	0.00
Sub-Total	**0.00**	**6.00**	**6.00**	**5.00**	**5.00**	**0.00**
TALENT						
TALENT (HUMAN RESOURCES)	13.50	14.50	15.50	15.00	15.00	0.00
TALENT STAFFING (PERSONNEL SERVICES)	23.75	24.00	25.00	27.00	27.00	0.00
TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	6.67	6.00	5.00	5.00	5.00	0.00
LEARNING AND DEV	11.00	22.49	21.50	20.50	20.50	0.00
CUST SUPPORT- PL BLDG	2.00	2.00	0.00	0.00	0.00	0.00
Sub-Total	**56.92**	**68.99**	**67.00**	**67.50**	**67.50**	**0.00**
GRAND TOTAL	**1,526.59**	**1,698.53**	**1,822.29**	**1,848.87**	**1,833.06**	**-15.81**

Fulton County Schools
FY18 Student Enrollment Forecast
By Grade Level

Grade	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Forecast	FY18 Forecast	FY19 Forecast
SC	2,713	2,957	2,895	2,854	2,914	2,930	2,930
PreK	1,692	1,654	1,613	1,632	1,784	1,762	1,762
K	6,824	6,698	6,573	6,359	6,649	6,677	6,754
1st	6,750	7,103	6,943	6,866	6,693	6,818	6,881
2nd	6,882	6,986	7,207	6,975	7,031	6,815	6,969
3rd	6,830	7,141	7,116	7,166	7,094	7,031	6,840
4th	6,942	7,040	7,083	7,067	7,230	7,022	6,978
5th	6,898	7,115	7,074	7,057	7,135	7,226	7,055
6th - 8th	20,562	20,401	20,404	20,479	21,194	21,391	21,625
9th - 12th	27,518	27,619	28,157	29,104	29,015	29,141	29,406
Grand Total	93,611	94,714	95,065	95,559	96,739	96,813	97,200
Change from Prior FY	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 modest recovery marked by moderate improvement in employment and tax collections. Growth could be offset by reductions in federal spending and falling discretionary spending levels due to deceleration in personal income growth.

Key Elements

- Georgia Employment grew by 102,100 jobs or 3% in calendar year 2016. This was a slight decrease from the 3% growth seen in 2015.
- Georgia's unemployment rate should average 5.2% in 2017 continuing at the same rate as in 2016. Looking ahead to 2018 and 2019, the rate should remain steady at 5.2%.
- Total state tax collection revenue in FY17 is estimated to be $21.4 billion and is expected to increase by an additional 3.5% to $22.1 billion in FY18. This follows the expected moderate increases forecasted for tax collections in Georgia.

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 though at a slower rate.

Key Elements

- Metro employment grew by 2.9% or 69,600 jobs in calendar year 2016. In 2017 a small decrease to 2.5% or 52,200 jobs is anticipated as large Atlanta corporations may be hindered by possible trade skirmishes, but small businesses grow with increases in consumption.
- The unemployment rate averaged 5.0% in 2016, and is expected to continue at a rate of 5.1% for 2017 and 2018.
- Housing permits continued strong growth of 18.2% in 2016. This growth was partly due to very strong activity for multi-family permits in Fulton County. For 2017, total permits for single and multi-family units are expected to decline by 5.4% due to rising financing costs and weaker multifamily permit activity. In 2018, total permits are only expected to grow by 0.4%

Enrollment Forecast

By the end of FY2020, Fulton County School's enrollment is currently projected to be 96,058 students, including Pre- Kindergarten. Also by FY2020, total annual cost of school operations will decline slightly 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 29.7% white, 41.6% black, 15.14% Hispanic, and 10.6% Asian, 3% all other races. In FY17, 47% of our students are eligible for free and reduced lunch.

General Fund Assumptions

FY2018

Our 2018 budget includes $1 billion in revenue and $1 billion in appropriations for an ending fund balance of $216 million which represents 21% of our expenditure budget. Some revenue assumptions include a 6% increase in local revenue and a 3.8% increase in Quality Basic Education (QBE) funds. Total state revenue is expected to increase by 2% in line with the enrollment growth in our District.

The overall expenditure budget reflects a 6% increase from the FY2017 budget. This is due to increasing cost pressures placed on the district stemming from increases in health insurance and local fair share. While state austerity cuts were reduced substantially in FY17, the state austerity cut was kept at about the same $7.1 million dollars further reducing funds received from the state by the district. Key expenditure assumptions also include increases based on rising teacher retirement costs and growth along with a salary increase and step for all employees.

FY2018 - FY2022

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 FY2018 through FY2021. This forecast is based on no change in the millage rate. Motor Vehicle taxes are projected to continue decline in FY2018 as fiscal models project a flat to small decreases to the collection of Motor Vehicle tax due to HB 386 Tax Reform legislation. State revenue is forecasted to remain constant at above $3,500 per student.

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 possible changes or replacement 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 FY2018:
1. Revenues are based on an Est. 2-3% 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.

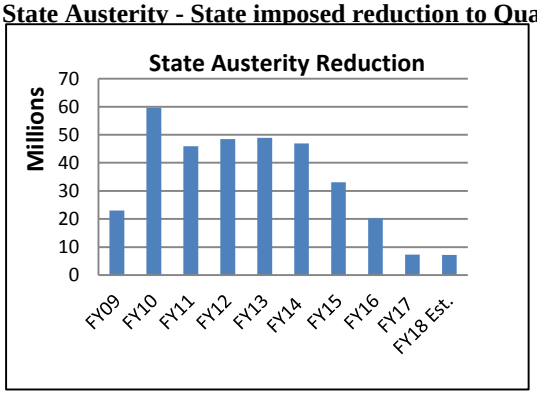
Fulton County Board of Education
Five-Year Financial Forecast
All Governmental Funds

	General Fund	School Nutrition Service Fund	Debt Service Fund	Special Revenue Fund	Capital Program Fund	Total All Funds
Forecast FY2018						
Estimated Beginning Fund Balance, July 1, 2017	$220,685,650	$13,999,339	$5,791,018	$513,382	$27,106,928	$268,096,317
Revenues:						
Local Revenues	626,017,879	11,783,274		-	186,573,640	824,374,793
State Revenues	367,920,750	932,517		6,359,503	8,648,722	383,861,492
Federal Revenues	685,000	27,352,156	-	44,021,460	1,685,536	73,744,152
Other Local Revenues	14,807,269	2,758,134	15,000	490,000	380,425	18,450,828
Transfers	-	-	12,131,344	858,600	-	12,989,944
Total Revenues	1,009,430,898	42,826,081	12,146,344	51,729,563	197,288,323	1,313,421,209
Total Available Resources	$1,230,116,548	$56,825,420	$17,937,362	$52,242,945	$224,395,251	$1,581,517,526
Appropriations:						
Total Appropriations	1,013,313,270	42,078,921	12,132,655	51,729,563	374,251,169	1,493,505,578
Estimated Ending Fund Balance, June 30, 2018	216,803,278	14,746,499	5,804,707	513,382	-149,855,918	88,011,948
Total Appropriations & Ending Fund Balance	$1,230,116,548	$56,825,420	$17,937,362	$52,242,945	$224,395,251	$1,581,517,526
Fund balance as a percent of Expenditures	**21%**					
Forecast FY2019						
Estimated Beginning Fund Balance, July 1, 2018	$216,803,278	$14,193,594	$5,788,540	$513,382	-$149,855,918	$1,581,517,526
Revenues:						
Local Revenues	638,341,634	12,018,939	11,043,300	-	179,279,458	840,683,331
State Revenues	369,978,114	955,830	-	6,423,098	0	377,357,042
Federal Revenues	685,000	28,172,721	-	44,461,675	1,685,536	75,004,931
Other Local Revenues	14,807,269	2,758,134	4,927	494,900	731,207	18,796,437
Transfers	-	-	0	867,186		867,186
Total Revenues	1,023,812,017	43,905,624	11,048,227	52,246,859	181,696,201	1,312,708,927
Total Available Resources	$1,240,615,295	$58,099,218	$16,836,767	$52,760,241	$31,840,283	$2,894,226,453
Appropriations:						
Total Appropriations	1,023,446,403	43,729,400	12,131,803	52,246,859	177,454,128	1,309,008,593
Estimated Ending Fund Balance, June 30, 2019	217,168,892	14,369,818	4,704,964	513,382	-145,613,845	1,585,217,861
Total Appropriations & Ending Fund Balance	$1,240,615,295	$58,099,219	$16,836,767	$52,760,241	$31,840,283	$2,894,226,453
Fund balance as a percent of Expenditures	**21%**					
Forecast FY2020						
Estimated Beginning Fund Balance, July 1, 2019	$217,168,892	$14,369,818	$4,704,964	$513,382	-$145,613,845	$1,581,517,526
Revenues:						
Local Revenues	650,911,864	12,259,318	11,043,300	-	186,030,939	860,245,421
State Revenues	369,866,874	974,947	-	6,487,329	9,785,048	387,114,198
Federal Revenues	685,000	29,017,902	-	44,906,291	1,685,536	76,294,730
Other Local Revenues	14,807,269	2,758,134	3,301	499,849	412,154	18,480,707
Transfers	-	-	-	875,858	-	875,858
Total Revenues	1,036,271,007	45,010,301	11,046,601	52,769,327	197,913,677	1,343,010,914
Total Available Resources	$1,253,439,899	$59,380,120	$15,751,565	$53,282,709	$52,299,832	$2,924,528,440
Appropriations:						
Total Appropriations	1,033,680,867	44,857,497	12,123,653	52,769,327	257,384,495	1,400,815,839
Estimated Ending Fund Balance, June 30, 2020	219,759,033	14,522,622	3,627,912	513,382	-205,084,663	1,523,712,600
Total Appropriations & Ending Fund Balance	$1,253,439,899	$59,380,120	$15,751,565	$53,282,709	$52,299,832	$2,924,528,440
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 FY2021						
Estimated Beginning Fund Balance, July 1, 2020	$219,759,033	$14,522,622	$3,627,912	$513,382	-$205,084,663	$84,321,353
Revenues:						
Local Revenues	663,733,499	12,504,504	11,043,300	-	192,515,614	879,796,917
State Revenues	369,788,394	994,446	-	6,552,202	4,642,998	381,978,040
Federal Revenues	685,000	29,888,439	-	45,355,354	1,685,536	77,614,330
Other Local Revenues	14,955,341.69	2,758,134	3,301	504,847	222,402	18,444,026
Transfers	-	-	-	884,616	-	884,616
Total Revenues	1,049,162,235	46,145,524	11,046,601	53,297,020	199,066,550	1,358,717,930
Total Available Resources	$1,268,921,267	$60,668,146	$14,674,513	$53,810,402	-$6,018,113	$1,443,039,283
Appropriations:						
Total Appropriations	1,044,017,675	46,017,030	12,123,653	53,297,020	247,699,160	1,403,154,539
Estimated Ending Fund Balance, June 30, 2021	224,903,592	14,651,116	2,550,860	513,382	-253,717,273	39,884,744
Total Appropriations & Ending Fund Balance	$1,268,921,267	$60,668,146	$14,674,513	$53,810,402	-$6,018,113	$1,443,039,283
Fund balance as a percent of Expenditures	**22%**					
Forecast FY2022						
Estimated Beginning Fund Balance, July 1, 2021	$224,903,592	$14,651,116	$2,550,860	$513,382	-$253,717,273	$1,585,217,861
Revenues:						
Local Revenues	676,811,566	12,754,594		-	198,532,252	888,098,412
State Revenues	369,722,874	1,014,335	-	6,617,724	4,642,998	381,997,931
Federal Revenues	685,000	30,785,093	-	45,808,908	1,685,536	78,964,536
Other Local Revenues	14,955,342	2,758,134		509,896	275,560	18,498,932
Transfers	-	-	-	893,463	-	893,463
Total Revenues	1,062,174,782	47,312,156	0	53,829,991	205,136,346	1,368,453,274
Total Available Resources	$1,287,078,374	$61,963,272	$2,550,860	$54,343,373	-$48,580,927	$2,953,671,135
Appropriations:						
Total Appropriations	1,054,457,852	47,208,937	12,123,653	53,829,991	136,400,645	1,304,021,078
Estimated Ending Fund Balance, June 30, 2022	232,620,521	14,754,335	-9,572,793	513,382	-184,981,572	1,649,650,057
Total Appropriations & Ending Fund Balance	$1,287,078,374	$61,963,272	$2,550,860	$54,343,373	-$48,580,927	$2,953,671,135
Fund balance as a percent of Expenditures	**22%**					

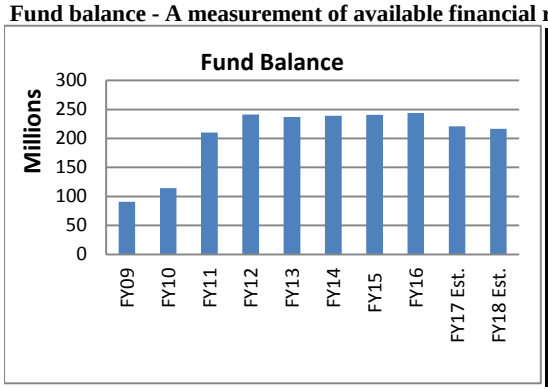
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction		
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	$	7,290,133
FY18 Est.	$	7,148,830

The increase in the State Austerity Reduction from FY09 to FY10 was directly related to the recession. The recession started in December 2007 (FY08) and is believed to have ended in the summer of 2009 (FY10). In FY17, the Governor's Budget included the restoration of $300 million from austerity reductions for local districts. While the Governor did not further reduce austerity in FY18, it did not increase remaining at approximately the same amount of $7.1 million, the lowest austerity level since 2008.

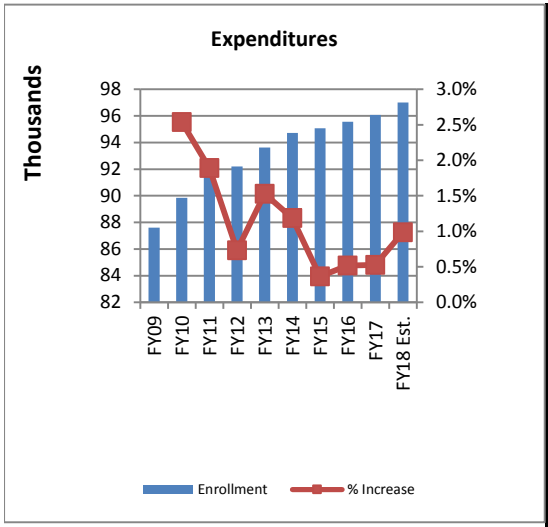
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



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	$	243,726,956
FY17 Est.	$	220,685,650
FY18 Est.	$	216,803,278

The District continues to be financially stable because of the major budget cuts approved in FY09, FY10, and FY11. Fulton County Schools has been using its fund balance strategically since FY14 implementing one-time expenditures when needed to keep the district's fund balance llevel stable. The FY18 Budget will use a small portion of the fund balance.

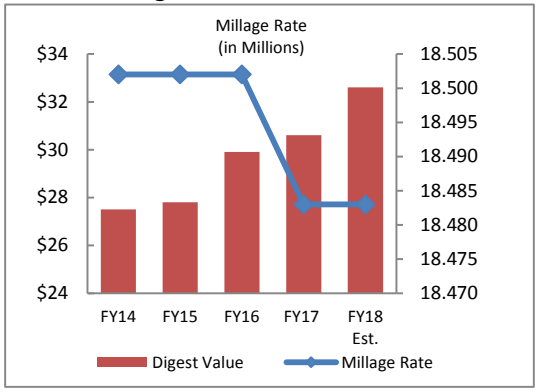
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY09	87,612	
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	96,063	0.5%
FY18 Est.	97,011	1.0%

Enrollment continues to grow but at a slower pace. The 2016-2017 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.

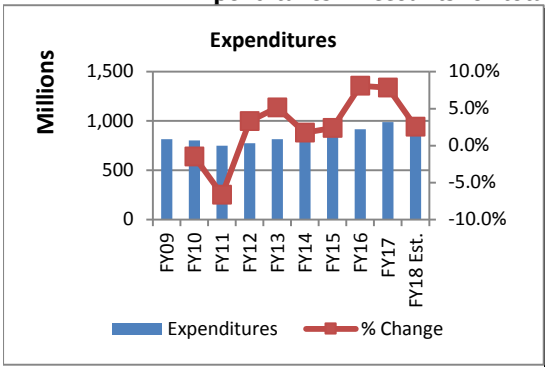
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



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	18.483	$30.6
FY18 Est.	18.483	$32.6

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
FY09	$ 814,578,262	
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	$ 916,273,469	8.07%
FY17	$ 988,038,426	7.83%
FY18 Est.	$ 1,013,313,270	2.56%

FY18 expenditures includes a salary increase for teachers and a paid step increase for all employees.

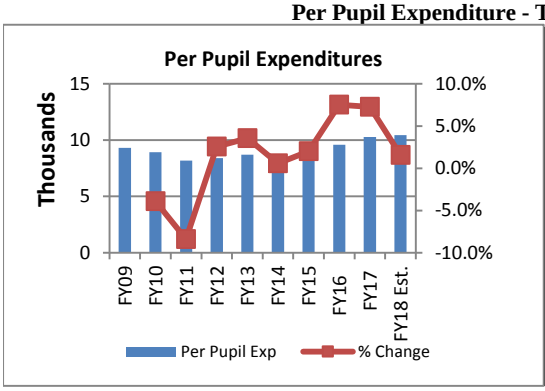
Staffing -Total positions allocated for schools and departments



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	12,573	
FY18 Est.	12,770	

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 FY18.

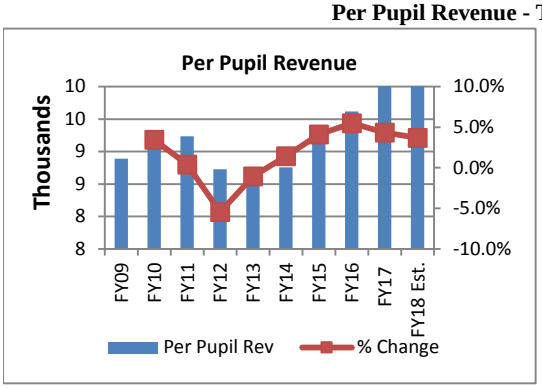
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY09	$9,298	
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	$9,589	7.52%
FY17	$10,285	7.27%
FY18 Est.	$10,447	1.57%

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 FY18 per pupil costs slightly higher than those in FY17.

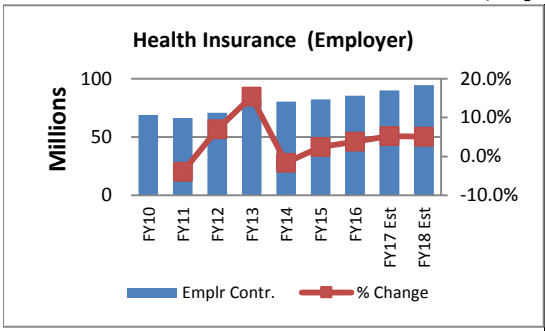
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY09	$8,892	
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	$9,619	5.49%
FY17	$10,035	4.32%
FY18 Est.	$10,405	3.69%

Per pupil revenue has remained stable from FY16 through FY18.

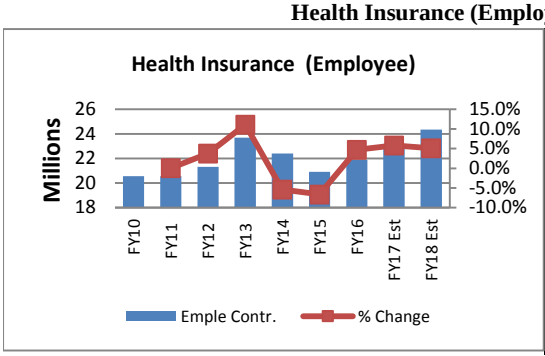
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY10	$68,945,592	
FY11	$66,221,212	-3.95%
FY12	$70,851,113	6.99%
FY13	$81,735,447	15.36%
FY14	$80,399,767	-1.63%
FY15	$82,358,561	2.44%
FY16	$85,466,980	3.77%
FY17 Est	$89,918,579	5.21%
FY18 Est	$94,506,141	5.10%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Since FY12, health insurance for the district has increased 37%. In FY18, the district will see another increase of $100 per month per classified employee beginning in January 2018 for a total of $5 million in additional costs.

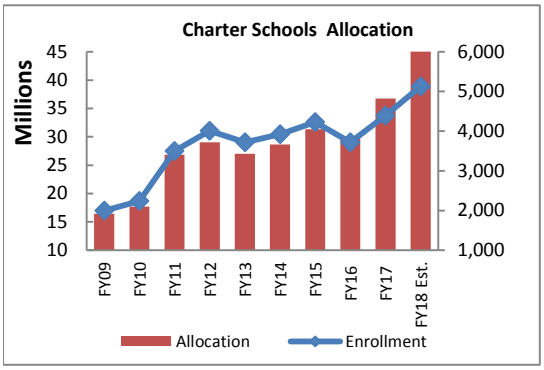
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emple Contr.	% Change
FY10	$20,550,043	
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%
FY17 Est	$23,175,463	5.84%
FY18 Est	$24,357,853	5.10%

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.

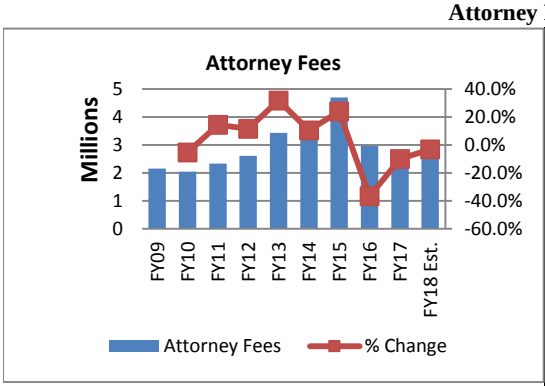
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



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	4,395	$36,736,106
FY18 Est.	5,129	$45,786,824

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 opened. For FY18 no new charter schools will open though growth in charter school budgets increases due to increases in enrollment at charter schools.

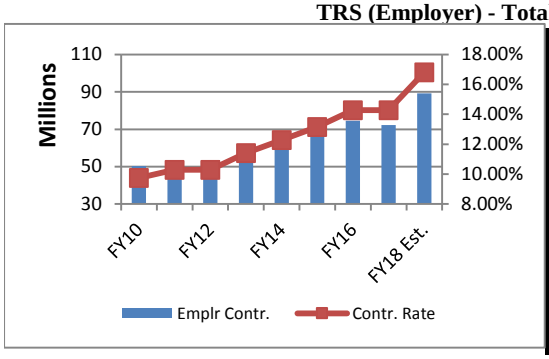
Attorney Fees - Total attorney fees paid by the district



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	$2,674,946	-9.93%
FY18 Est.	$2,591,946	-3.10%

The average cost of attorney fees over the last five years is $3.5 million. This includes a high of $3.7 million in FY14, to a low of $2.7 million in FY17.

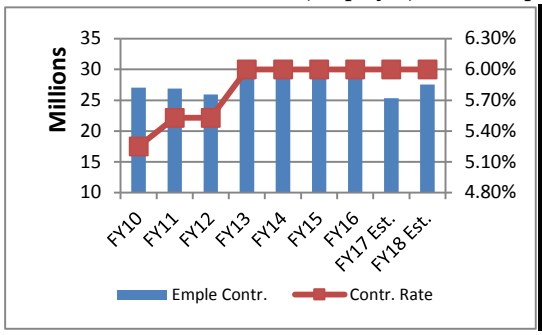
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
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%
FY17 Est.	$72,229,495	14.27%
FY18 Est.	$89,229,495	16.81%

The district's contribution to TRS has been steadily increasing. For FY17, remained at 14.27% though it will increase 2.54% to 16.81% in FY18. The district can also expect increases in its TRS contribution when there are increases in the enrollment (staff increase) or an increase in salaries.

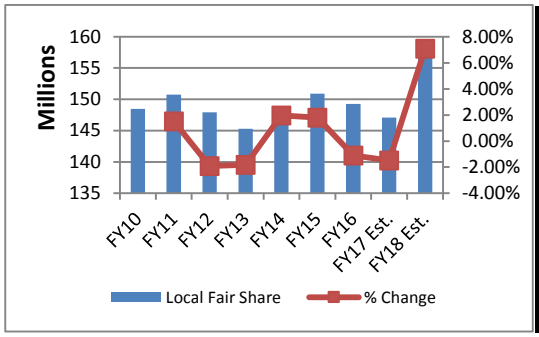
TRS (Employee) - Total employee's contribution to the Teacher Retirement System



Fiscal Year	Emple Contr.	Contr. Rate
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%
FY17 Est.	$25,308,000	6.00%
FY18 Est.	$27,568,000	6.00%

The amount is based on 6% of eligible

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY10	$148,484,364	
FY11	$150,768,212	1.51%
FY12	$147,934,613	-1.92%
FY13	$145,300,984	-1.81%
FY14	$148,220,035	1.97%
FY15	$150,926,830	1.79%
FY16	$149,269,474	-1.11%
FY17 Est.	$147,089,872	-1.48%
FY18 Est.	$158,321,001	7.09%

Local Fair Share is the amount of funds each school district is required to contribute each fiscal year to participate in the **Q**uality **B**asic **E**ducation Program. Local Fair Share is deducted each year from a district's QBE allotment as calculated by the Georgia Department of Education. In FY18, the Local Fair Share amount paid by Fulton County Schools will increase approximately 7%.

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 2016 and is expected to raise $931 million for Fulton County school improvements over its five-year lifetime.

The newly approved SPLOST referendum is the fourth continuation of the sales tax. The first sales tax (SPLOST I), which voters approved in 1997, funded 17 new schools and 12 additions. SPLOST II funded 10 new schools and 6 additions, SPLOST III funded 10 new schools and 10 additions and SPLOST IV funded 4 new schools, 6 additions and playgrounds at 33 elementary schools. SPLOST V will fund 4 new schools, 4 additions and 61 renovations. 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 program is for five years only and takes the burden from property owners. Everyone who makes a retail purchase in Fulton County – whether they are a resident or visitor – helps fund Fulton County school improvements.






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. It is the district's goal to use revenue to support the goals of its Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.

A continued priority for FY18 is improving teacher retention and compensation because our teachers are the lifeblood of our district and have the most direct connection to student achievement. We are focusing on how to improve teacher retention, particularly among teachers who are in years 5-15 of their career. Research indicates that it's during this time where these experienced and vested teachers have the most impact on students.

Ongoing budget challenges for the district include:

1. Competitive Wages
2. Rising Health Insurance Cost
3. Teacher Retirement System Rate Increases
4. Digest Exemptions and Appeals
5. Legislation
6. Increases in Local Fair Share

The FY18 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 FY18 budget was prepared with academic achievement for all students as the goal, so that vital programs would remain intact while keeping expenditures at a level which keeps the fund balance at a healthy level. The final budget will reflect the mission of the Fulton County School System, *"Where Students Come First"*. It will be a prudent plan enabling the district to scale successful innovations to impact all students and ensure that each Fulton County School is the preferred school for all parents and that our district will be viewed as a leader in the nation for student achievement, community involvement and innovation.



Fulton County Schools

Where Students Come First

ORGANIZATIONAL SECTION FY2018





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.

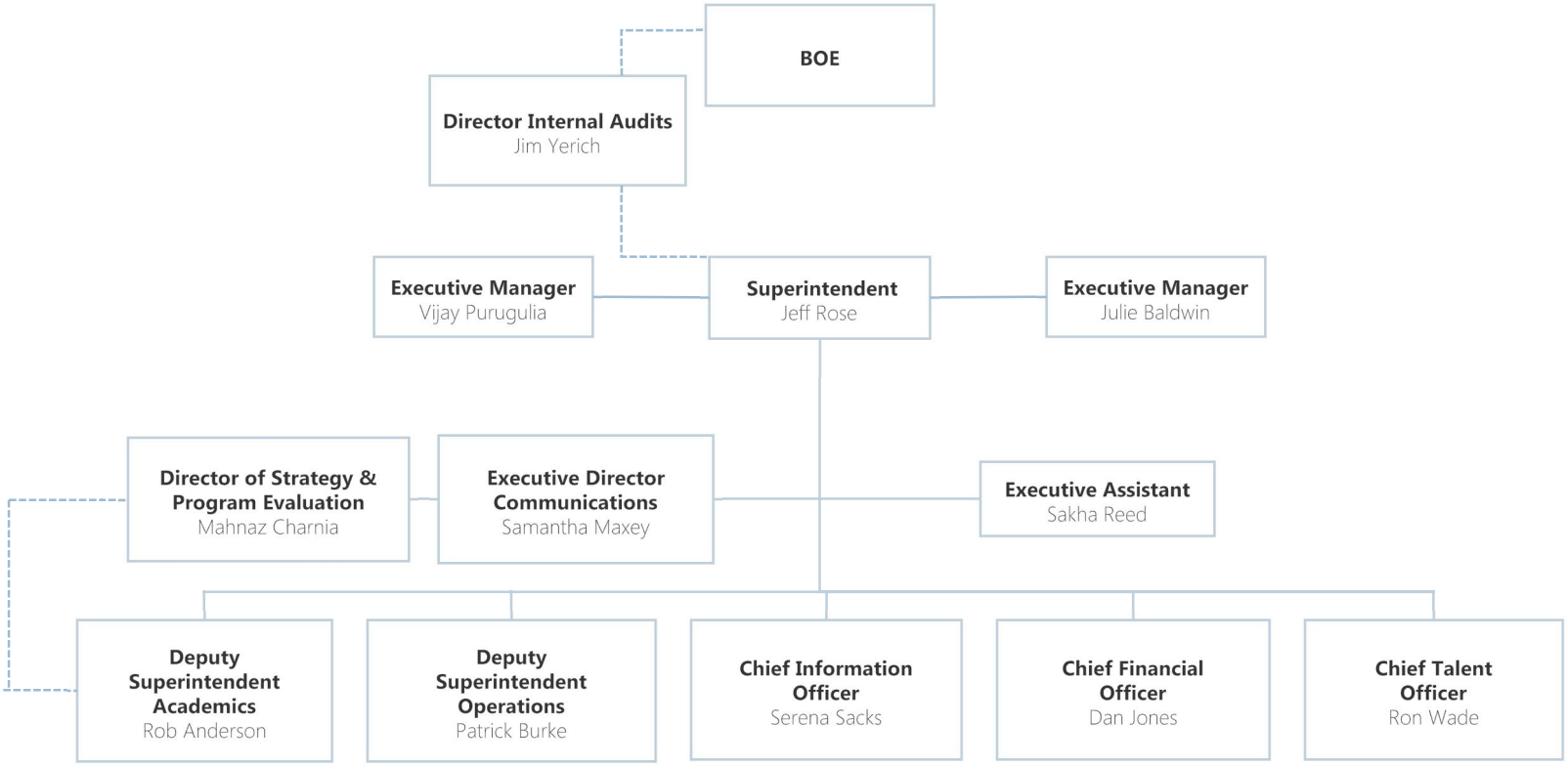


Within the school system, the Superintendent oversees the operations of five divisions – Academics, Information Technology, Operations, Financial Services, and Talent. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers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

In addition, the schools of Fulton County are divided into four 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.

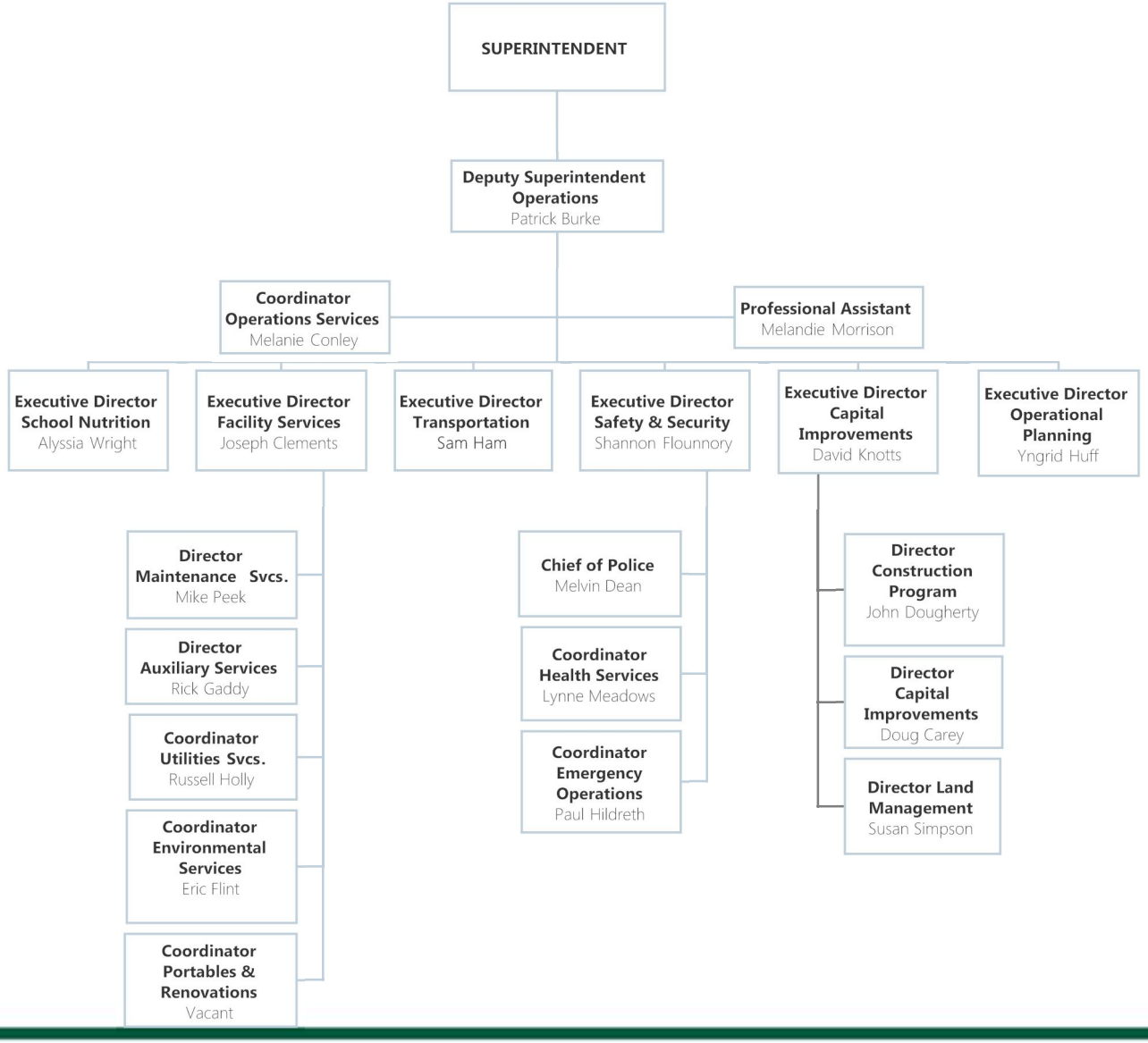
Fulton County Schools
Where Students Come First

Superintendent



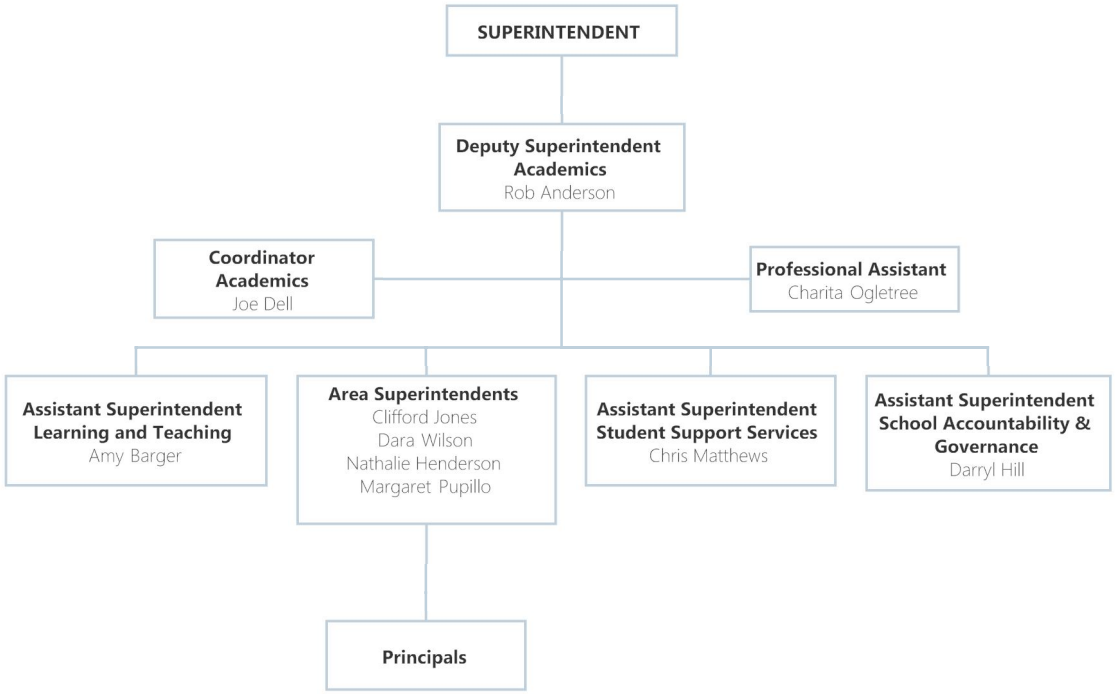
Fulton County Schools
Where Students Come First

Deputy Superintendent Operations

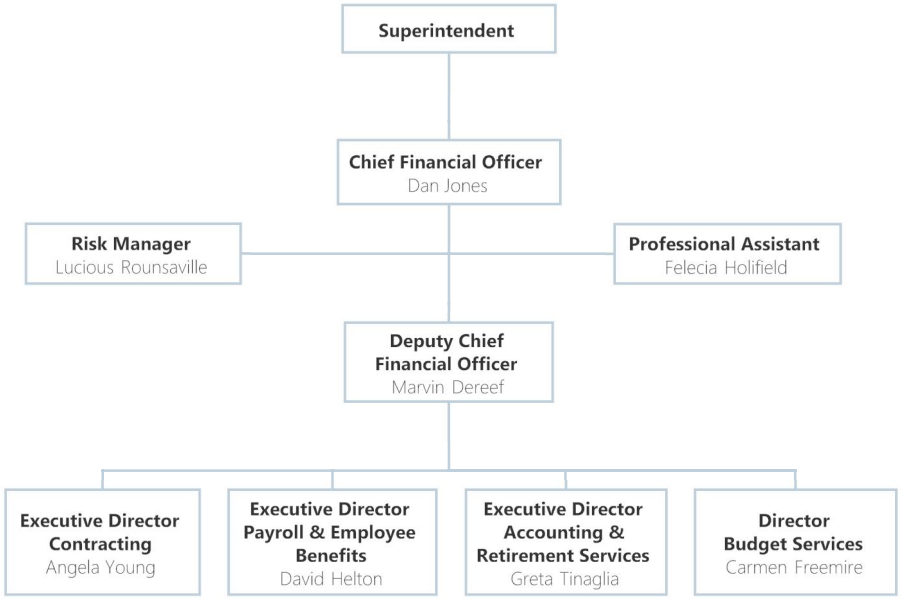


Fulton County Schools
Where Students Come First

Deputy Superintendent Academics

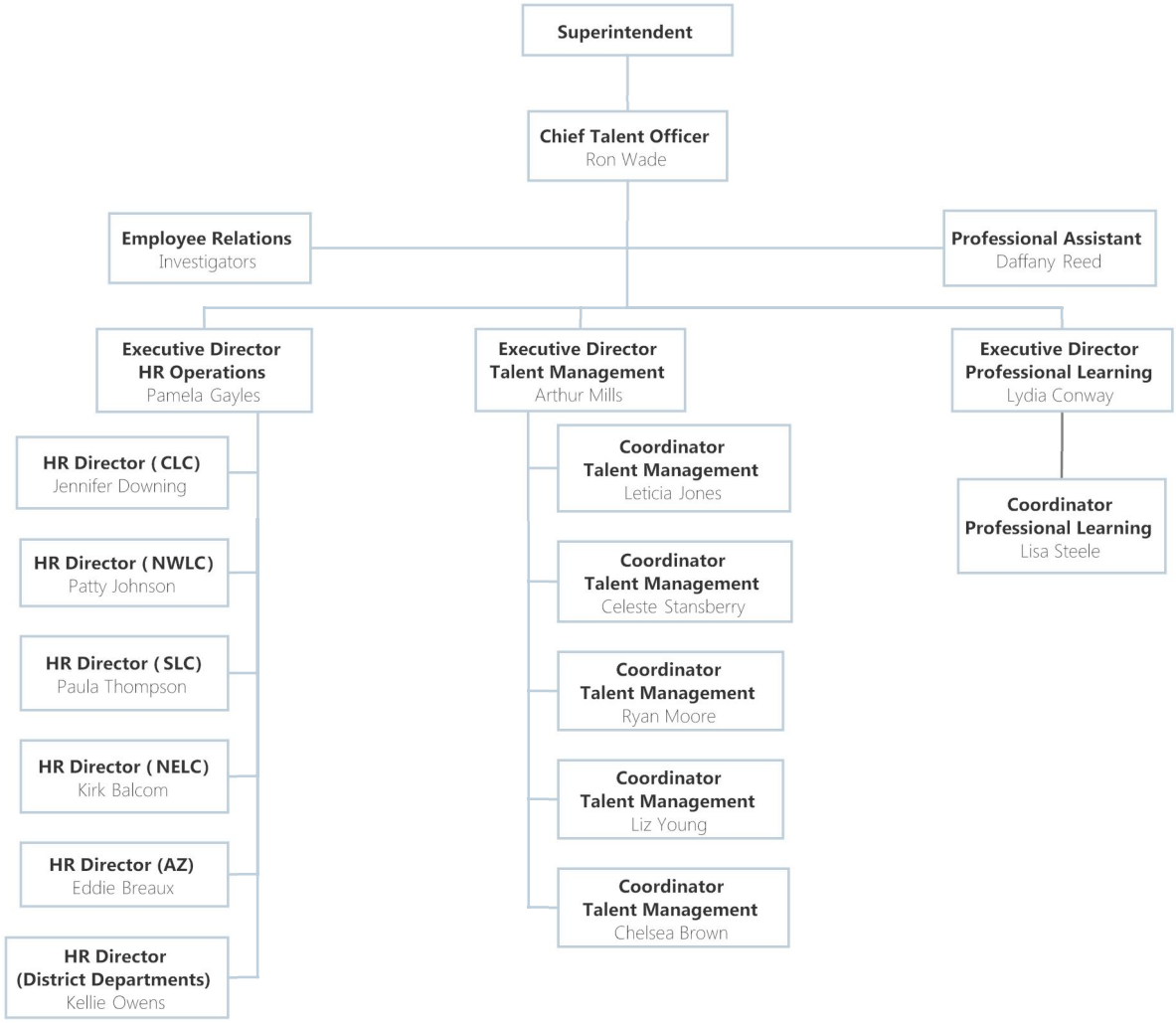


Chief Financial Officer

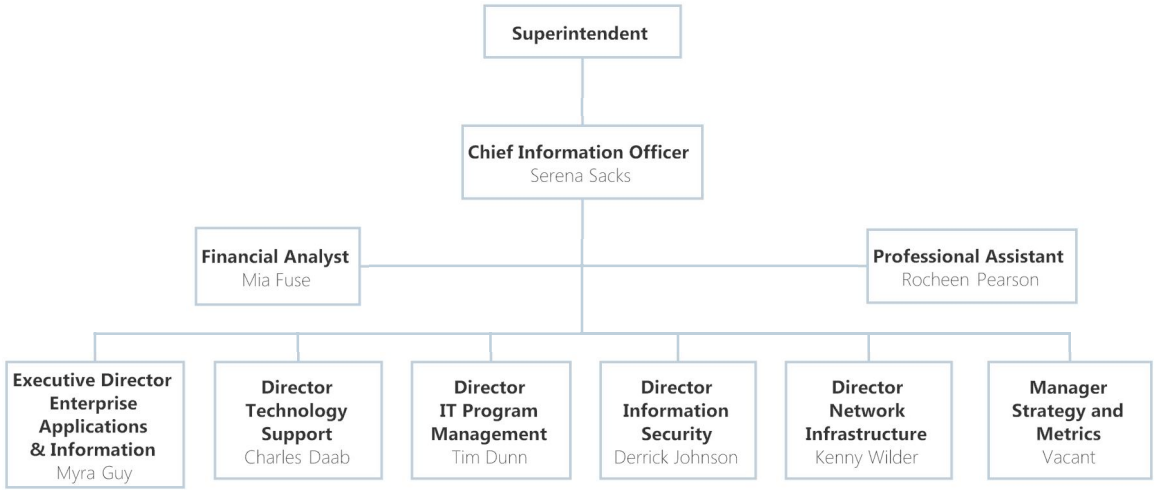


Fulton County Schools
Where Students Come First

Chief Talent Officer

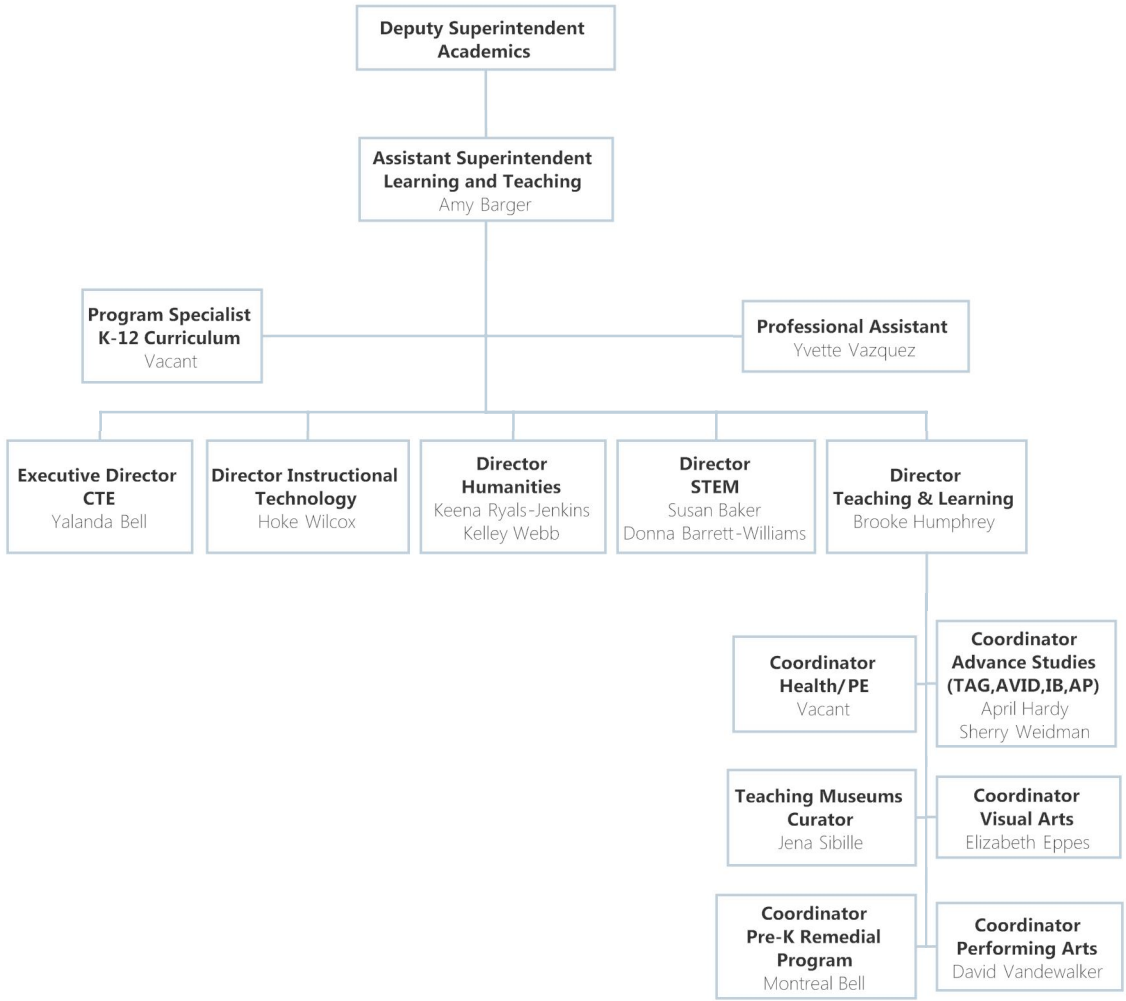


Chief Information Officer



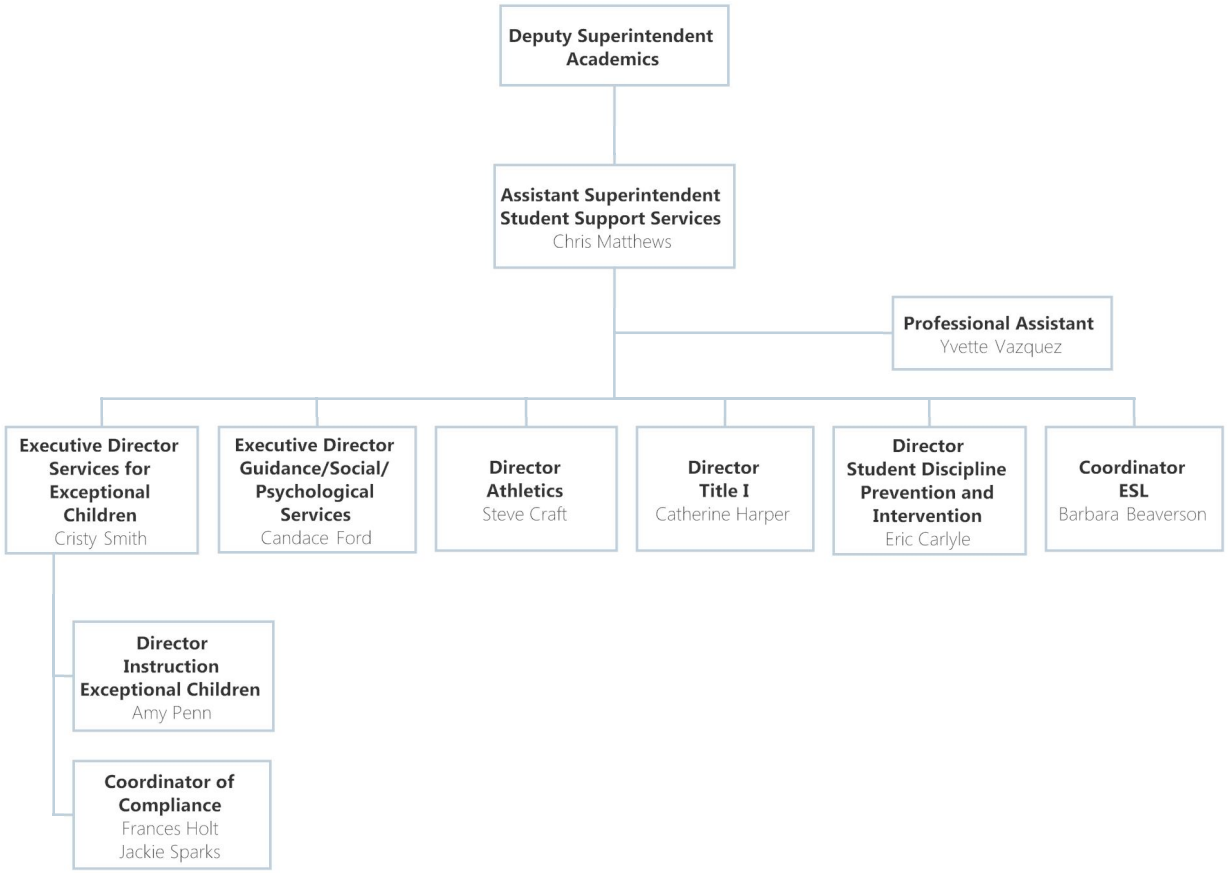
Fulton County Schools
Where Students Come First

Asst. Superintendent Learning & Teaching

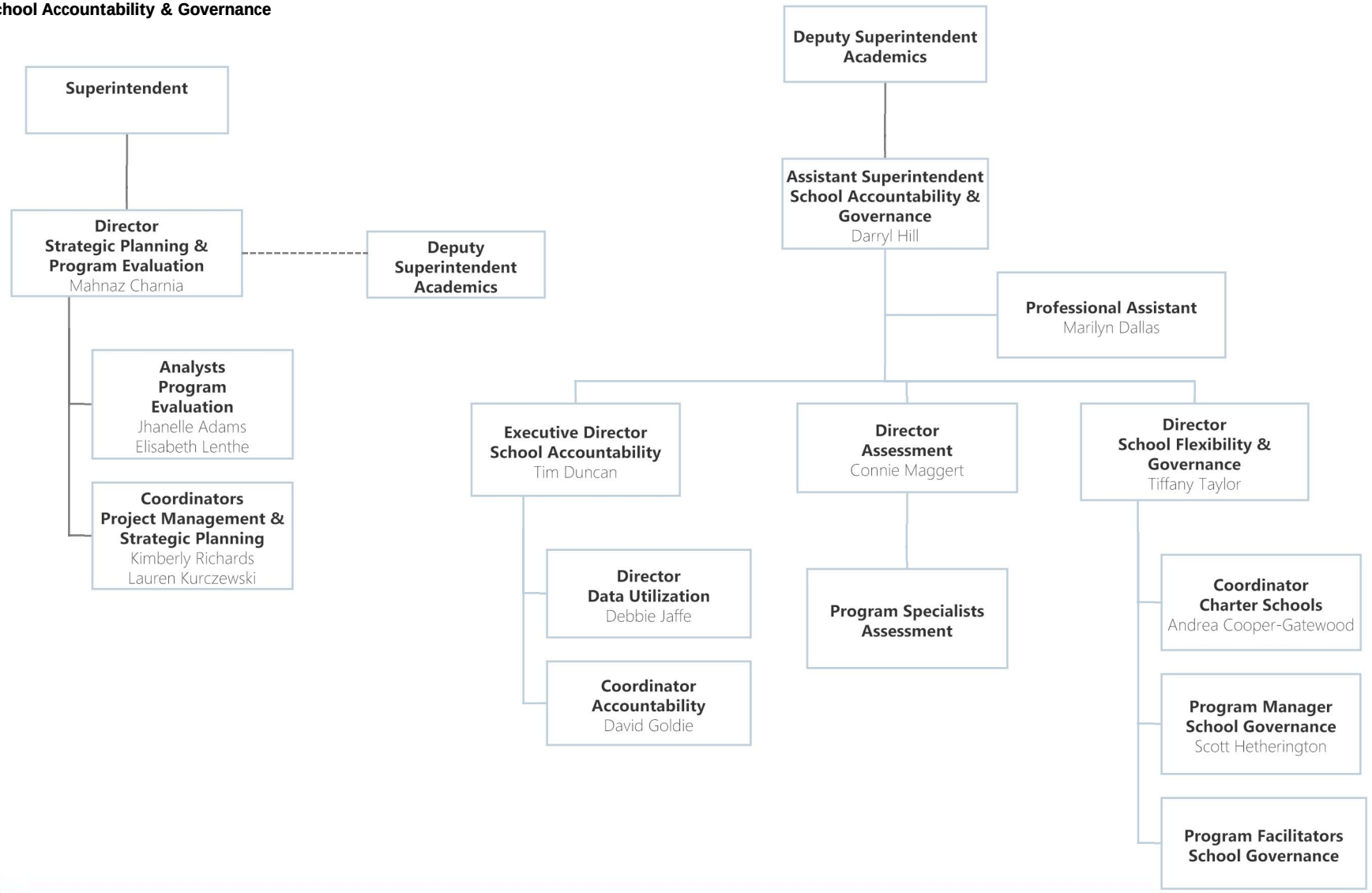


Fulton County Schools
Where Students Come First

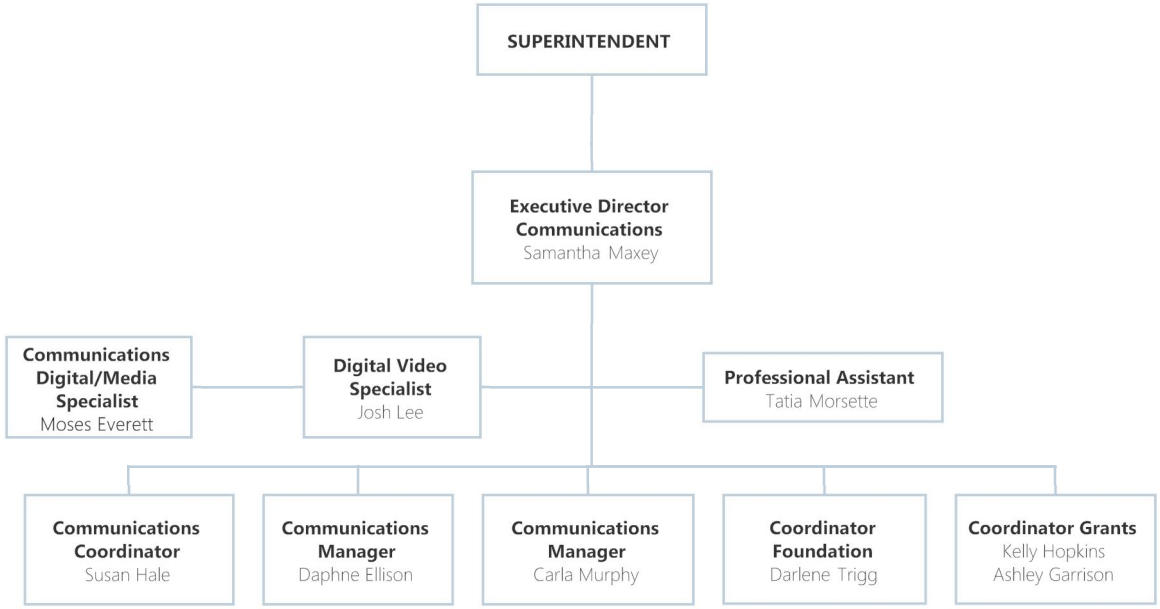
Asst. Superintendent Student Support Services



Assistant Superintendent
School Accountability & Governance

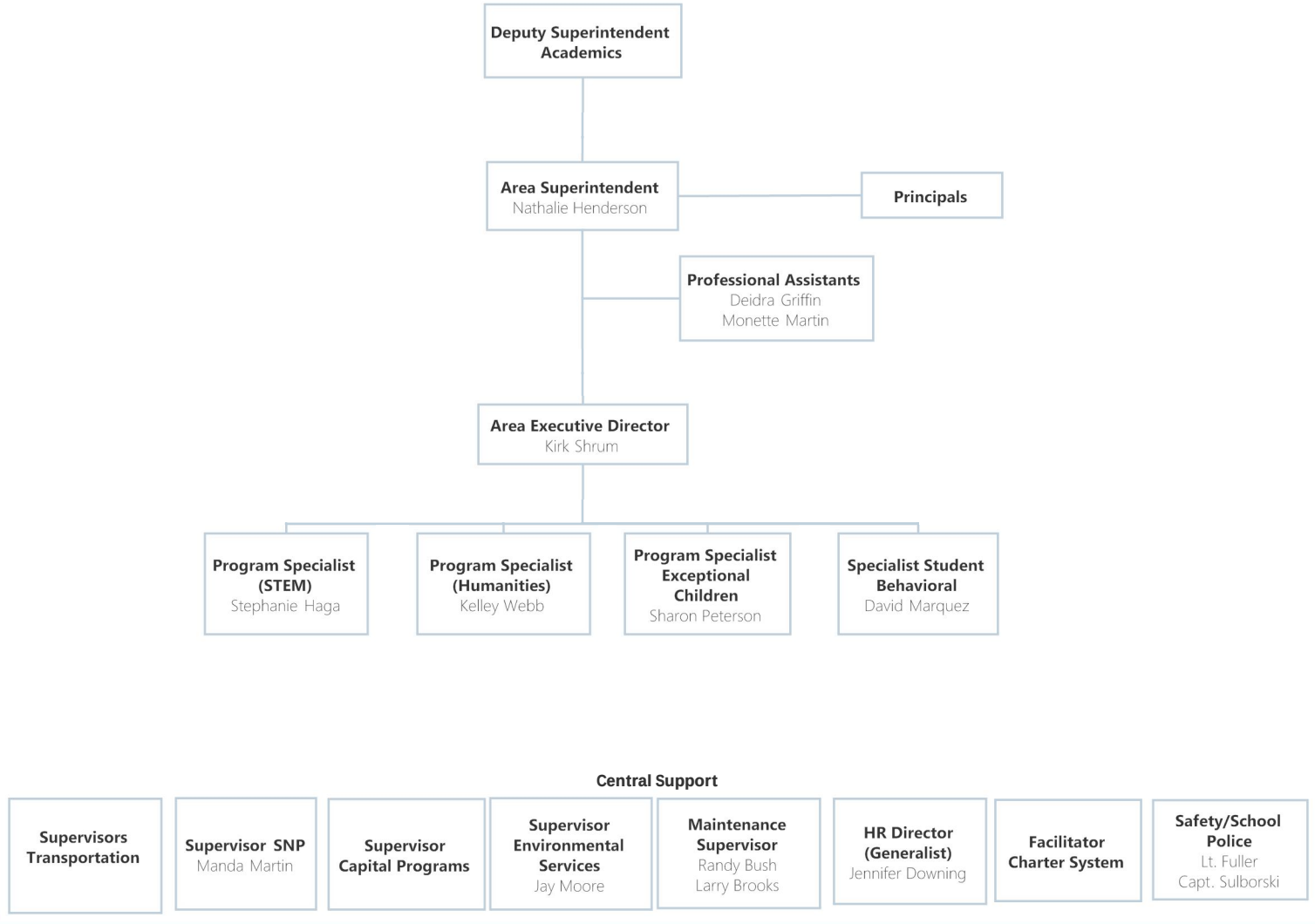


Communications

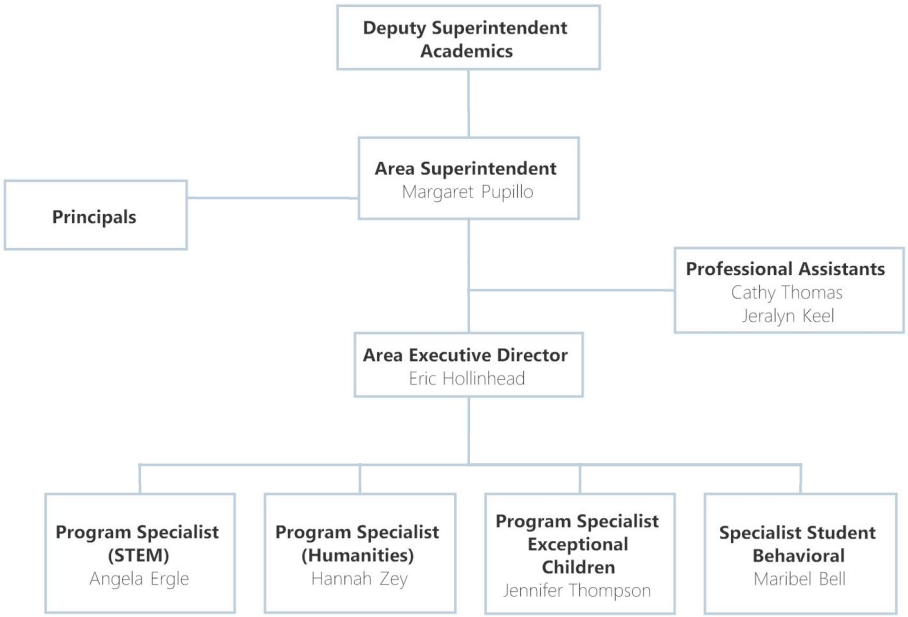


Fulton County Schools
Where Students Come First

Area Superintendent
Central Learning Community



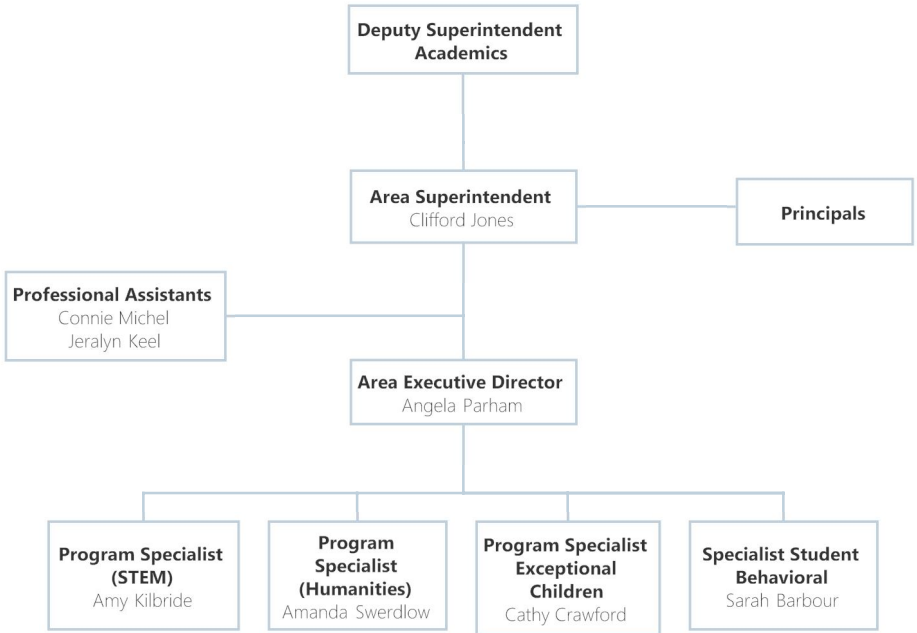
Area Superintendent
Northwest Learning Community



Central Support

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

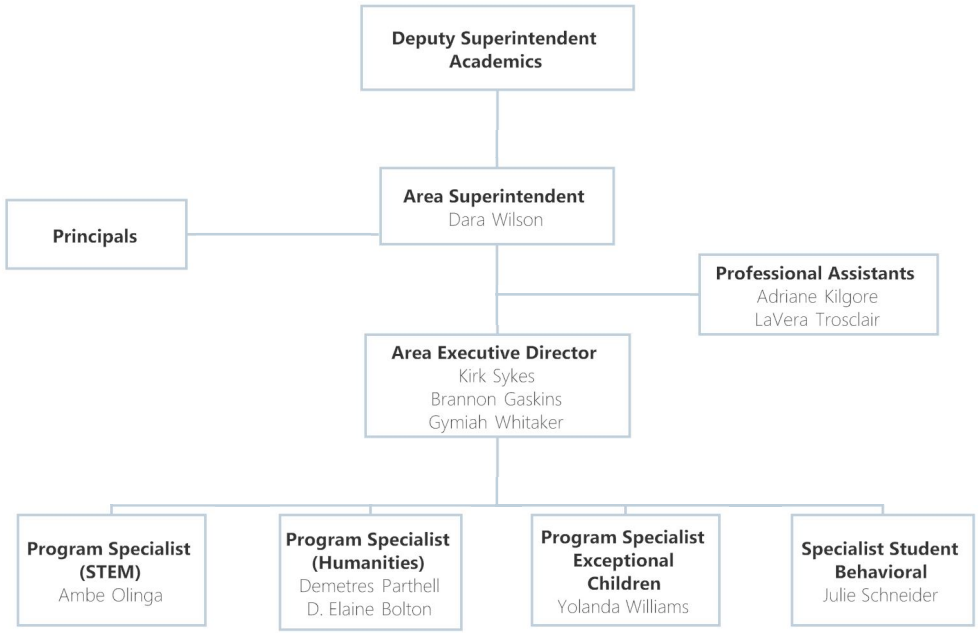
Area Superintendent
Northeast Learning Community



Central Support

Supervisors Transportation	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

Area Superintendent
South Learning Community



Central Support

Supervisors Transportation	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

School Year 2017-18

ELEMENTARY SCHOOLS

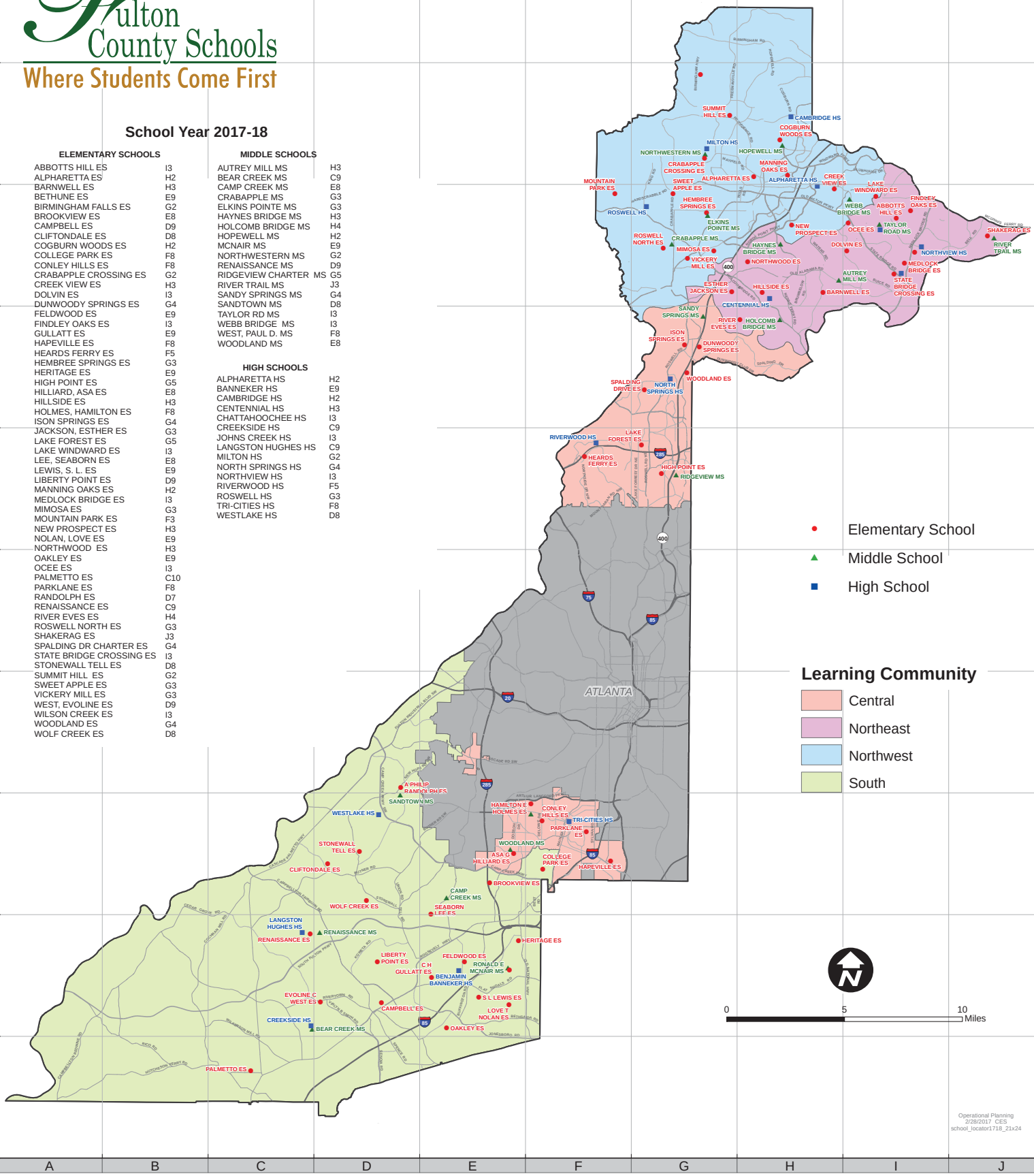
ABBOTTS HILL ES	I3
ALPHARETTA ES	H2
BARNWELL ES	H3
BETHUNE ES	E9
BIRMINGHAM FALLS ES	G2
BROOKVIEW ES	E8
CAMPBELL ES	D9
CLIFTONDALE ES	D8
COGBURN WOODS ES	H2
COLLEGE PARK ES	F8
CONLEY HILLS ES	F8
CRABAPPLE CROSSING ES	G2
CREEK VIEW ES	H3
DOLVIN ES	I3
DUNWOODY SPRINGS ES	G4
FELDWOOD ES	E9
FINDLEY OAKS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

MIDDLE SCHOOLS

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

HIGH SCHOOLS

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



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.

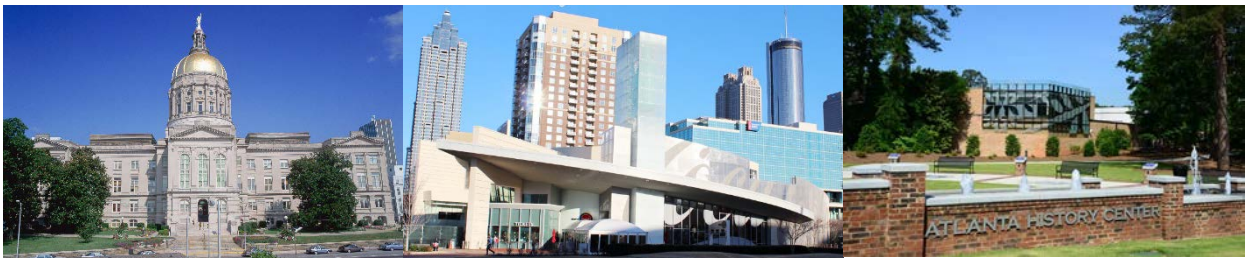


According to the 2010 U.S. census, Fulton has the largest population of any county in Georgia, with 920,581 inhabitants (44.5 percent white, 44.0 percent black, and 0.8 percent Hispanic), approximately 10 percent of the state's population. North Fulton County, or the "golden corridor," was once an agricultural 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 National Center for Civil and Human Rights, the Fox Theatre, the World of Coca-Cola Museum, the Georgia Aquarium, Zoo Atlanta, the College Football Hall of Fame, Wren's Nest (home of "Uncle Remus"), the Auburn Avenue Research Library, and Bulloch Hall, home of Mittie Bulloch, mother of U.S. President Theodore Roosevelt.



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.

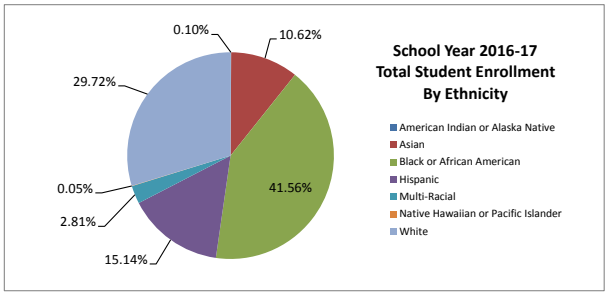
The southern part of Fulton County is comprised of the cities of Chattahoochee Hills, College Park, East Point, Fairburn, Hapeville, Palmetto and Union City. The northern part is home to the cities of Alpharetta, Johns Creek, Milton, Mountain Park, Roswell and Sandy Springs.

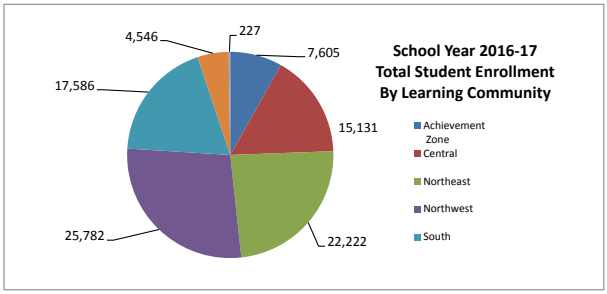
As the fourth largest school system in Georgia, Fulton has more than 11,000 full-time employees, including more than 6,000 teachers and other certified personnel, who work in 96 schools and 10 administrative and support buildings. During the 2017-2018 school year, approximately 97,011 students will attend classes in 59 elementary schools, 19 middle schools, 18 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 2016-17, 10th Day Counts

	Achievement Zone		Central		Northeast		Northwest		South		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	4	0.03%	15	0.10%	25	0.11%	25	0.10%	19	0.11%	3	0.07%	0	0.00%	91	0.10%
Asian	24	0.16%	477	3.15%	5,808	26.14%	3,264	12.66%	49	0.28%	255	5.61%	11	4.85%	9,888	10.62%
Black or African American	7,150	47.25%	6,246	41.28%	3,036	13.66%	3,151	12.22%	15,724	89.41%	3,294	72.46%	87	38.33%	38,688	41.56%
Hispanic	339	2.24%	5,079	33.57%	2,873	12.93%	4,104	15.92%	1,317	7.49%	344	7.57%	38	16.74%	14,094	15.14%
Multi-Racial	60	0.40%	388	2.56%	908	4.09%	872	3.38%	281	1.60%	110	2.42%	0	0.00%	2,619	2.81%
Native Hawaiian or Pacific Islander	4	0.03%	5	0.03%	14	0.06%	19	0.07%	4	0.02%	3	0.07%	0	0.00%	49	0.05%
White	24	0.16%	2,921	19.30%	9,558	43.01%	14,347	55.65%	192	1.09%	537	11.81%	91	40.09%	27,670	29.72%
Total	7,605	50.26%	15,131	100.00%	22,222	100.00%	25,782	100.00%	17,586	100.00%	4,546	100.00%	227	100.00%	93,099	100.00%

Fulton County Schools
ESOL Enrollment by Learning Community
School Year 2016-17, 10th Day Counts

	Achievement Zone		Central		Northeast		Northwest		South		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	0	0.00%	3	0.15%	1	0.10%	1	0.07%	0	0.00%	0	0.00%	0		5	0.10%
Asian	7	0.35%	84	4.19%	332	34.26%	221	15.70%	4	1.35%	13	10.32%	0		661	13.20%
Black or African American	34	1.69%	39	1.94%	27	2.79%	23	1.63%	36	12.16%	13	10.32%	0		172	3.44%
Hispanic	87	4.33%	1,799	89.64%	469	48.40%	1,018	72.30%	252	85.14%	70	55.56%	0		3,695	73.80%
Multi-Racial	1	0.05%	2	0.10%	6	0.62%	1	0.07%	0	0.00%	0	0.00%	0		10	0.20%
Native Hawaiian or Pacific Islander	2	0.10%	1	0.05%	0	0.00%	1	0.07%	0	0.00%	0	0.00%	0		4	0.08%
White	70	3.49%	79	3.94%	134	13.83%	143	10.16%	4	1.35%	30	23.81%	0		460	9.19%
Total	201	10.01%	2,007	100.00%	969	100.00%	1,408	100.00%	296	100.00%	126	100.00%	0	0.00%	5,007	100.00%

Fulton County Schools
Special Education Enrollment by Learning Community
School Year 2016-17, 10th Day Counts

	Achievement Zone		Central		Northeast		Northwest		South		Startup Charters		Other Schools		District Wide	
Ethnicity	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
American Indian or Alaska Native	0	0.00%	3	0.19%	4	0.20%	1	0.04%	6	0.32%	0	0.00%	0	0.00%	14	0.15%
Asian	1	0.06%	26	1.65%	194	9.84%	172	6.54%	2	0.11%	4	1.29%	2	0.65%	401	4.33%
Black or African American	819	51.87%	714	45.22%	410	20.79%	491	18.68%	1,702	89.48%	242	78.06%	8	2.58%	4,386	47.35%
Hispanic	21	1.33%	567	35.91%	383	19.42%	556	21.15%	107	5.63%	20	6.45%	0	0.00%	1,654	17.86%
Multi-Racial	5	0.32%	18	1.14%	97	4.92%	91	3.46%	35	1.84%	7	2.26%	0	0.00%	253	2.73%
Native Hawaiian or Pacific Islander	0	0.00%	1	0.06%	2	0.10%	2	0.08%	0	0.00%	0	0.00%	0	0.00%	5	0.05%
White	9	0.57%	250	15.83%	882	44.73%	1316	50.06%	50	2.63%	37	11.94%	5	1.61%	2,549	27.52%
Total	855	54.15%	1,579	100.00%	1,972	100.00%	2,629	100.00%	1,902	100.00%	310	100.00%	15	4.84%	9,262	100.00%

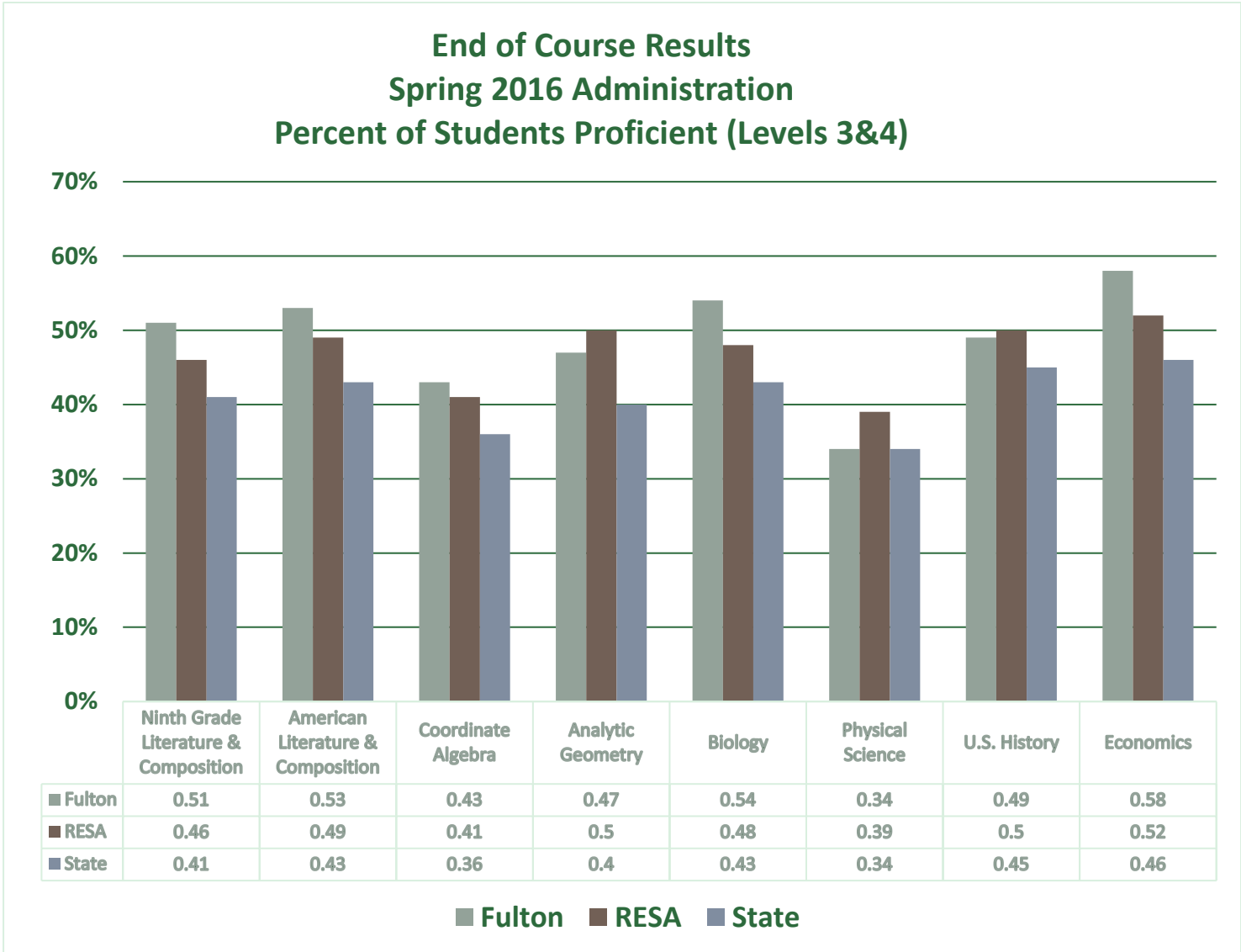
2016-17 Learning Communities - Student Enrollment Ethnicity														
	American Indian/Alaska Native		Asian		African American		Hispanic		Multi-Racial		Pacific Islander		White	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Achievement Zone	4	0.05%	24	0.32%	7150	94.02%	339	0.0445759	60	0.79%	4	0.05%	24	0.32%
Central	15	0.10%	477	3.15%	6246	41.28%	5079	32.73%	388	2.56%	5	0.03%	2921	19.30%
Northeast	25	0.11%	5808	26.14%	3036	13.66%	2873	13.12%	908	4.09%	14	0.06%	9558	43.01%
Northwest	25	0.10%	3264	12.66%	3151	12.22%	4104	15.04%	872	3.38%	19	0.07%	14347	55.65%
South	19	0.11%	49	0.28%	15724	89.41%	1317	7.31%	281	1.60%	4	0.02%	192	1.09%

		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%

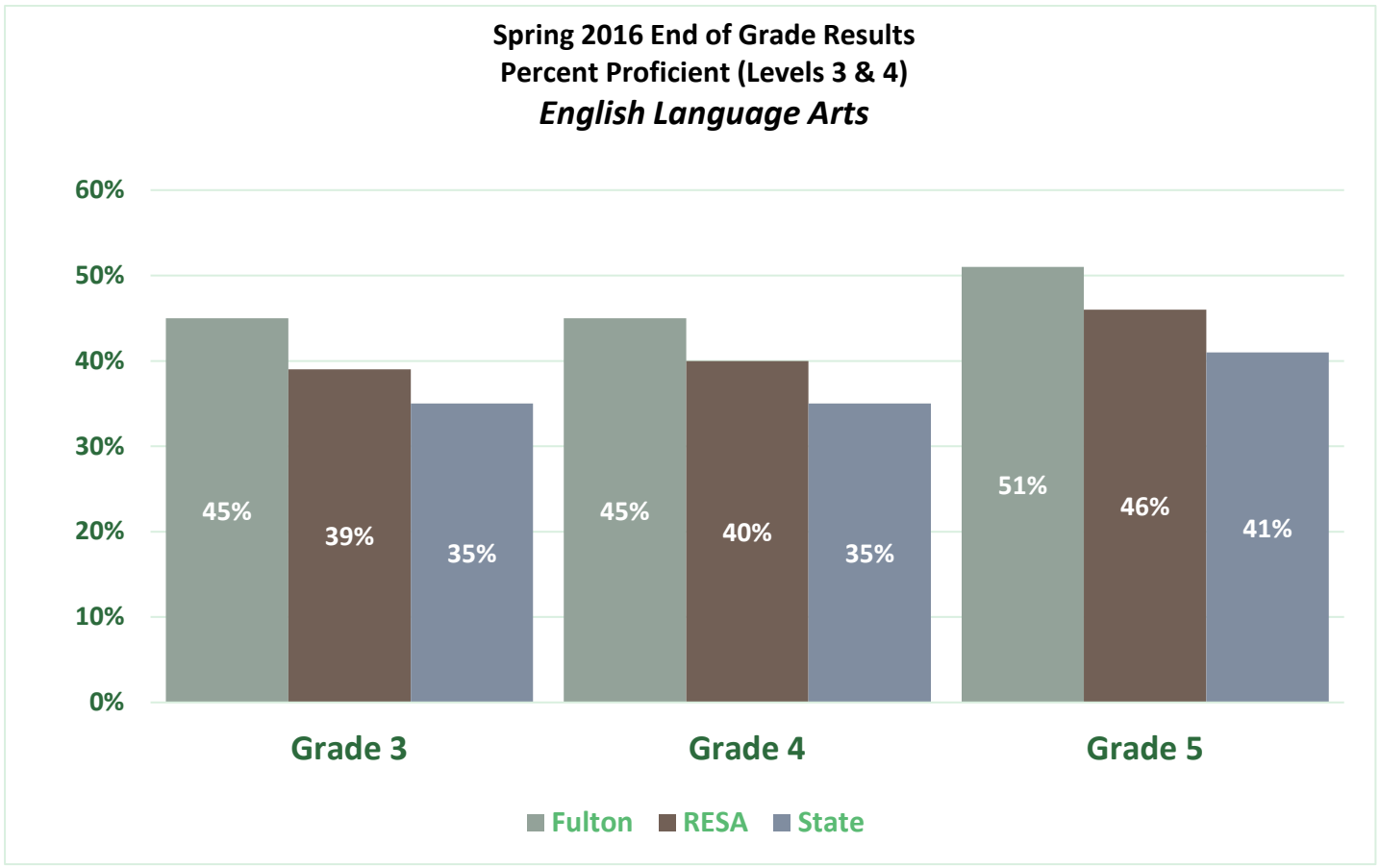
*Source: U.S. Census Bureau, 2013 American Community Survey

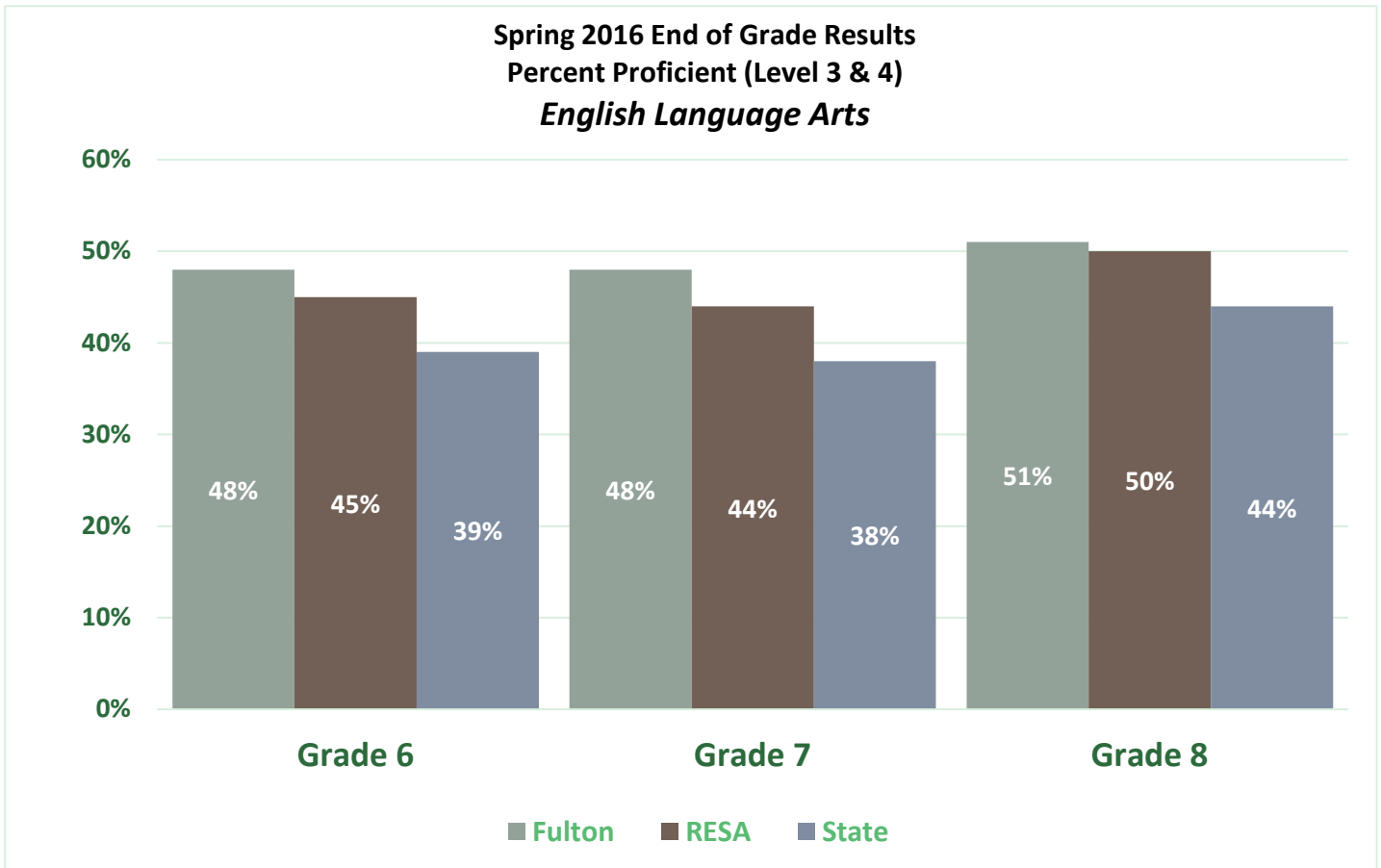
The Georgia Milestones Assessment System (Georgia Milestones) is a comprehensive summative assessment program that measures how well students have learned the knowledge and skills outlined in the state-adopted content standards for language arts, mathematics, science, and social studies. Students in 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.

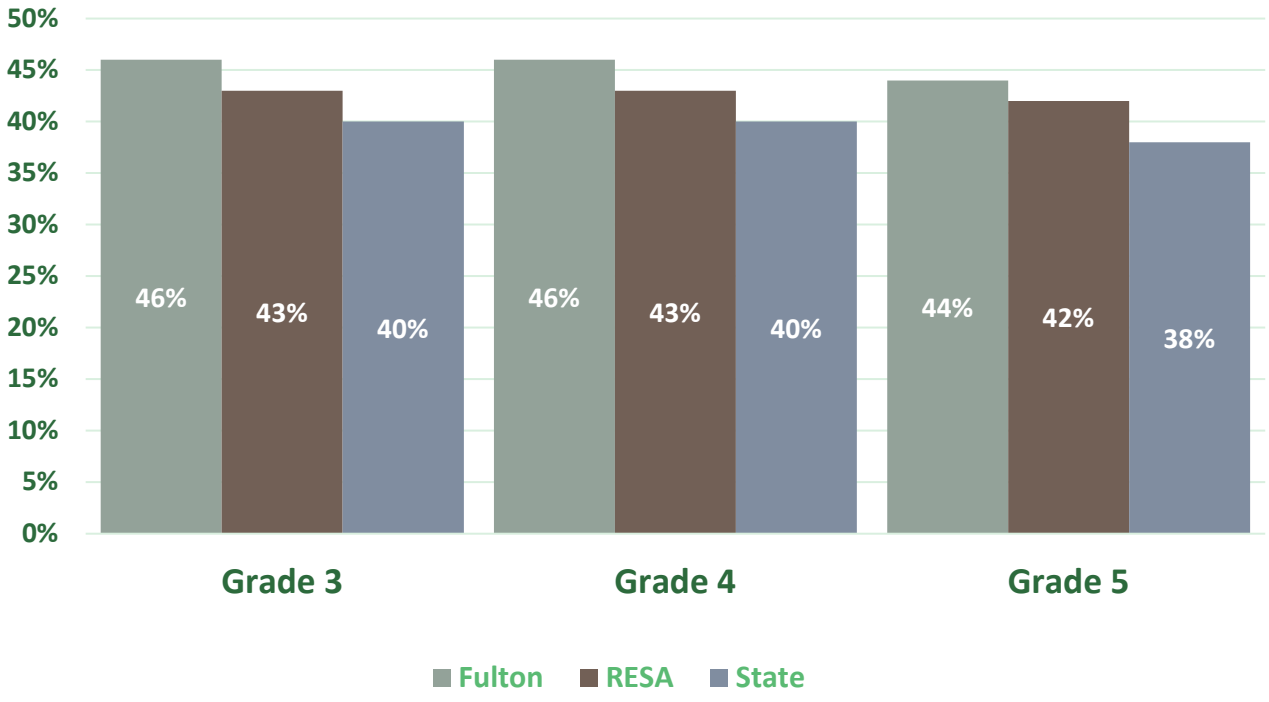


	Ninth Grade Literature & Composition	American Literature & Composition	Coordinate Algebra	Analytic Geometry	Biology	Physical Science	U.S. History	Economics
Fulton	0.51	0.53	0.43	0.47	0.54	0.34	0.49	0.58
RESA	0.46	0.49	0.41	0.5	0.48	0.39	0.5	0.52
State	0.41	0.43	0.36	0.4	0.43	0.34	0.45	0.46

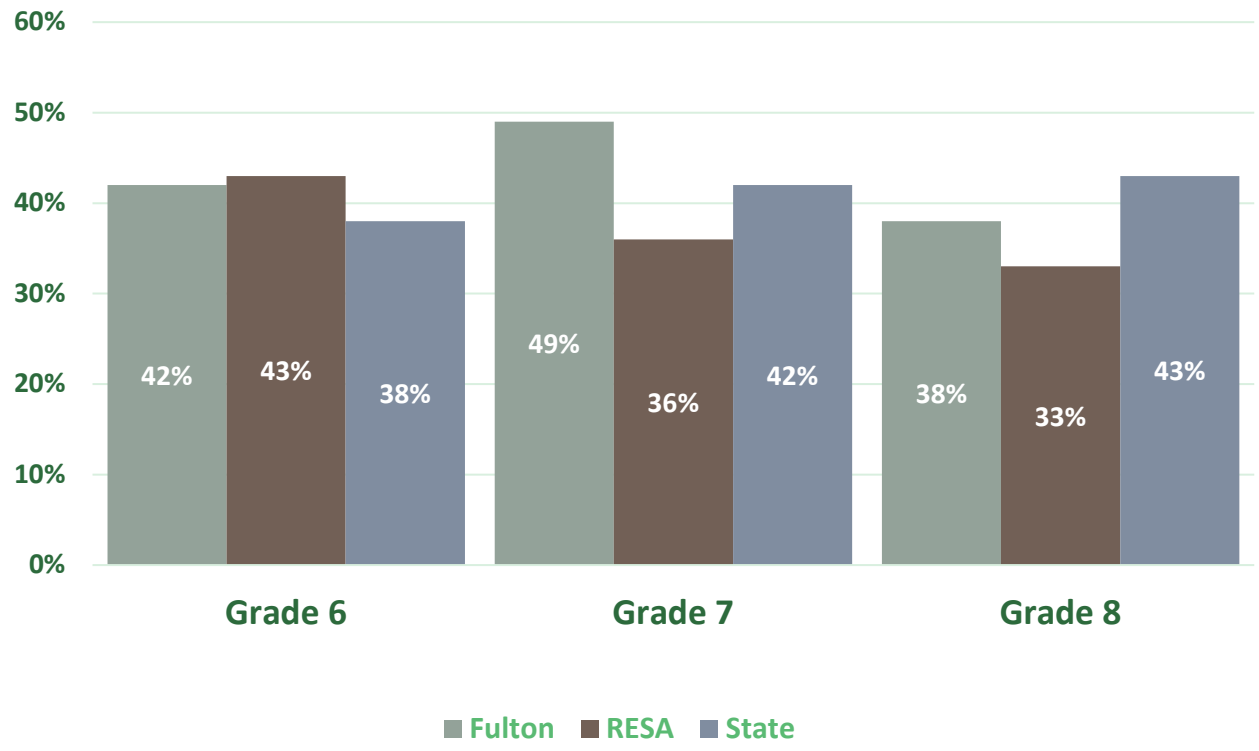

Spring 2016 End of Grade Results
Percent Proficient (Levels 3 & 4)
English Language Arts
60%
50%
40%
30%
20%
10%
0%
45%
39%
35%
45%
40%
35%
51%
46%
41%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State

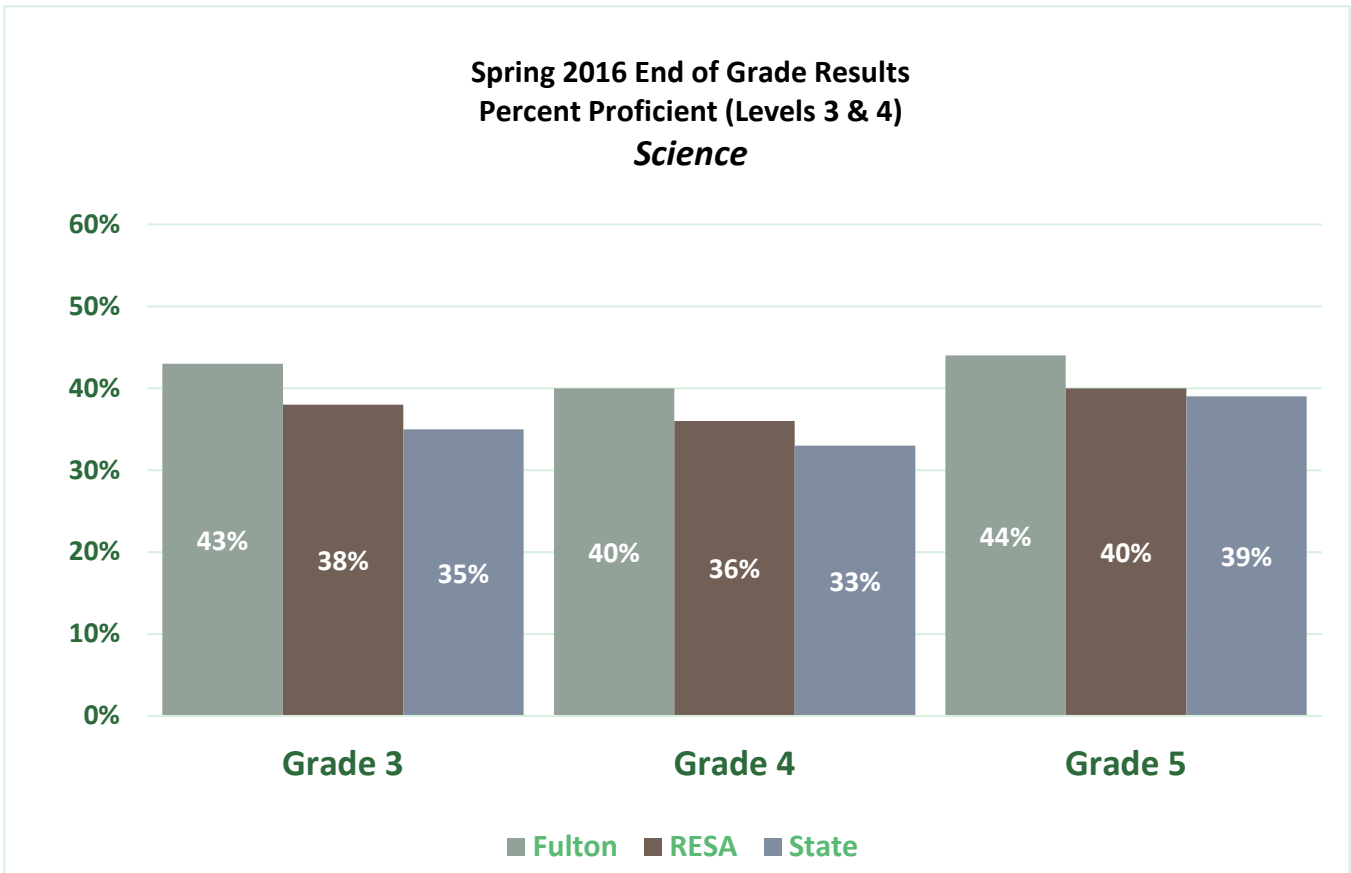

Spring 2016 End of Grade Results
Percent Proficient (Level 3 & 4)
English Language Arts
60%
50%
40%
30%
20%
10%
0%
48%
45%
39%
48%
44%
38%
51%
50%
44%
Grade 6
Grade 7
Grade 8
Fulton
RESA
State

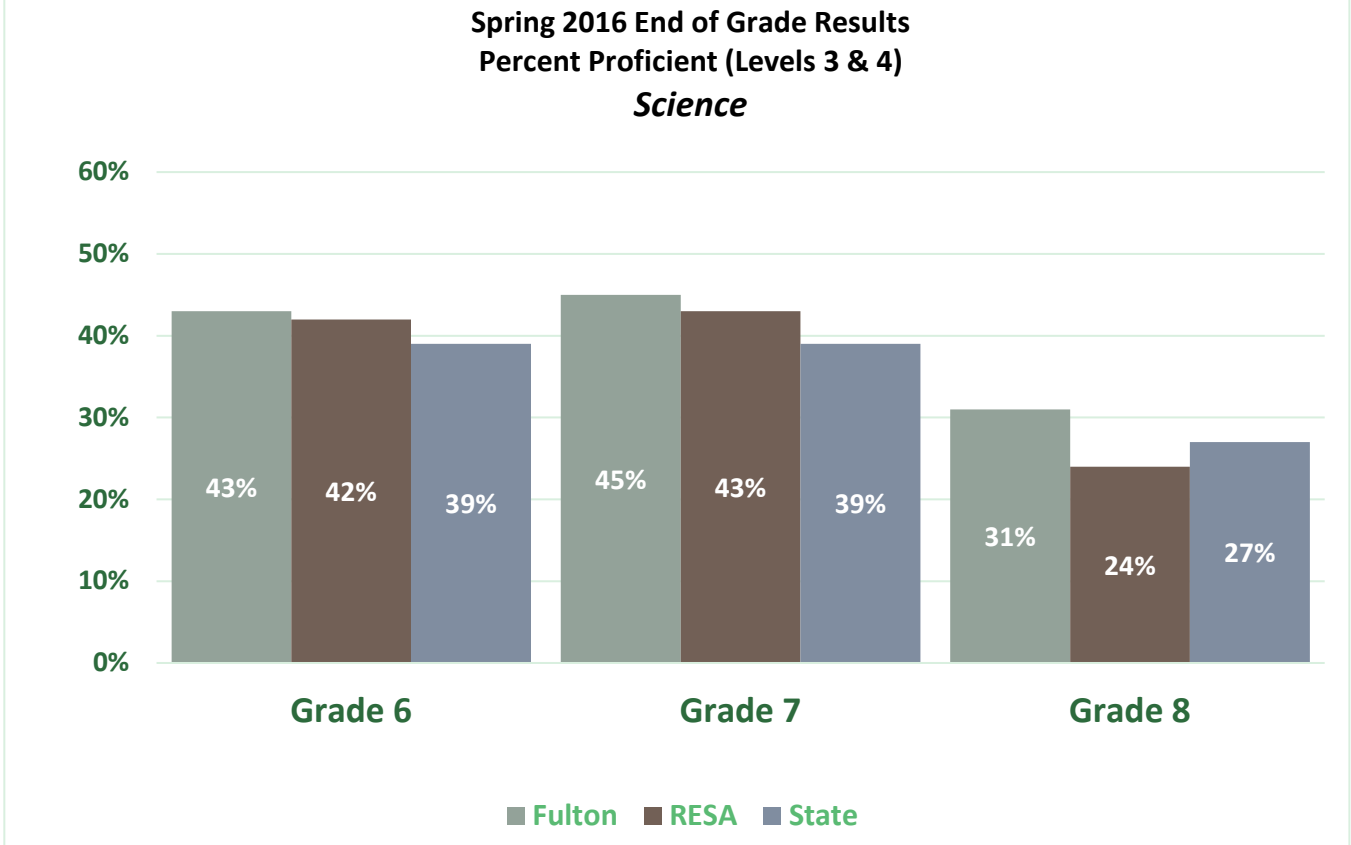
Spring 2016 End of Grade Results
Percent Proficient (Levels 3 & 4)
Math

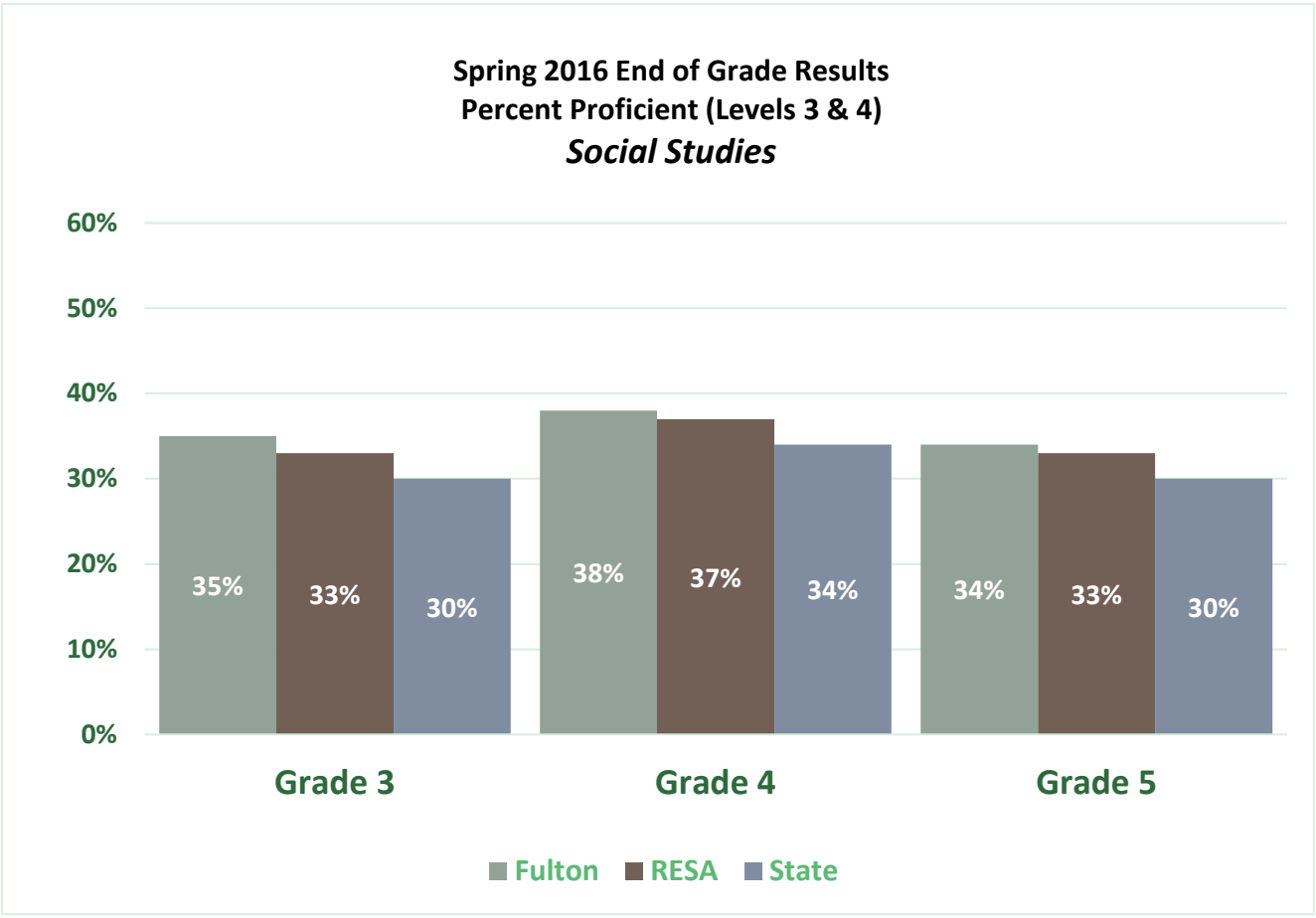


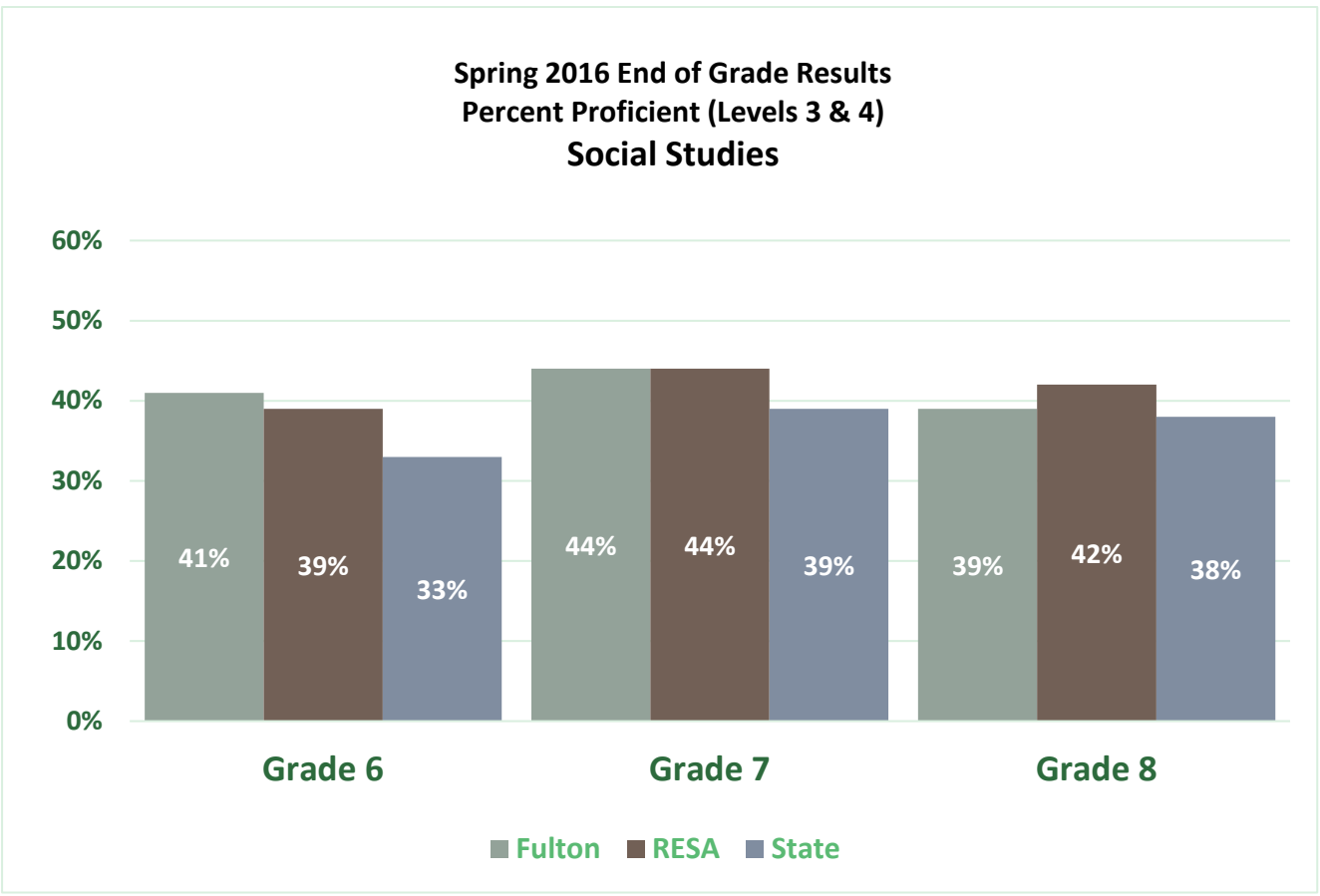
Spring End of Grade Results
Percent Proficient (Levels 3 & 4)
Math




Spring 2016 End of Grade Results
Percent Proficient (Levels 3 & 4)
Science
60%
50%
40%
30%
20%
10%
0%
43%
38%
35%
40%
36%
33%
44%
40%
39%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State


Spring 2016 End of Grade Results
Percent Proficient (Levels 3 & 4)
Science
60%
50%
40%
30%
20%
10%
0%
43%
42%
39%
45%
43%
39%
31%
24%
27%
Grade 6
Grade 7
Grade 8
Fulton
RESA
State


Spring 2016 End of Grade Results
Percent Proficient (Levels 3 & 4)
Social Studies
60%
50%
40%
30%
20%
10%
0%
35%
33%
30%
38%
37%
34%
34%
33%
30%
Grade 3
Grade 4
Grade 5
Fulton
RESA
State


Spring 2016 End of Grade Results
Percent Proficient (Levels 3 & 4)
Social Studies
60%
50%
40%
30%
20%
10%
0%
41%
39%
33%
44%
44%
39%
39%
42%
38%
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.

2016 Results

Using 2015-16 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 above the state score of 73.6. In addition, Fulton County outperformed the state at both the elementary and high schools levels with scores of 73.3 and 79.5, respectively, compared to 72.8 and 76.1, respectively, for the state.

The 2016 district score of 74.7 for Fulton County was even with the score from the previous year. Results at the high school level rose significantly from 72.1 in 2015 to 79.5 in 2016.

Two schools achieved a score of over 100 for 2016. Lake Windward Elementary School earned a score of 100.4 for 2016 while Northview High School earned a score of 101.2. Twenty-three schools had a score of over 90, compared to 19 schools in 2015.

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
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

State of Georgia Department of Education
2016 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	44.2	29.3	10.0	2.6	2.0	4.6	88.1
Alpharetta Elementary School	E	39.7	38.3	8.3	3.7	1.0	4.7	91.0
Amana Academy School	E	32.5	32.6	6.7	2.6	1.0	3.6	75.4
Asa Hilliard Elementary School	E	17.7	25.8	4.2	1.7	1.0	2.7	50.4
Barnwell Elementary School	E	41.5	35.2	9.2	1.9	1.5	3.4	89.3
Bethune Elementary School	E	18.1	34.9	6.7	0.0	0.5	0.5	60.2
Birmingham Falls Elementary School	E	39.2	36.3	7.5	1.0	1.0	2.0	85.0
Brookview Elementary School	E	15.4	27.1	4.2	0.0	1.0	1.0	47.7
Campbell Elementary School	E	22.4	32.7	6.7	0.8	1.0	1.8	63.6
Chattahoochee Hills Charter School	E	31.4	29.4	5.8	1.2	0.5	1.7	68.3
Cliftondale Elementary School	E	25.1	34.2	5.8	0.0	0.5	0.5	65.6
Cogburn Woods Elementary School	E	42.1	35.0	9.2	2.6	1.0	3.6	89.9
College Park Elementary	E	18.4	27.5	4.2	0.0	0.0	0.0	50.1
Conley Hills Elementary School	E	20.4	30.4	5.8	3.3	0.5	3.8	60.4
Crabapple Crossing Elementary School	E	45.2	30.4	10.0	1.4	1.0	2.4	88.0
Creek View Elementary School	E	42.6	36.2	10.0	2.5	1.0	3.5	92.3
Dolvin Elementary School	E	42.2	33.3	10.0	2.4	1.0	3.4	88.9
Dunwoody Springs Elementary School	E	30.8	38.8	6.7	6.3	0.5	6.8	83.1
E. C. West Elementary School	E	26.4	27.7	4.2	2.8	0.5	3.3	61.6
Feldwood Elementary School	E	18.8	25.4	2.5	0.0	1.0	1.0	47.7
Findley Oaks Elementary School	E	47.2	36.3	10.0	2.1	2.0	4.1	97.6
Gullatt Elementary School	E	17.4	33.3	6.7	0.0	0.0	0.0	57.4
Hamilton E. Holmes Elementary	E	17.6	25.9	4.2	0.0	1.5	1.5	49.2
Hapeville Elementary School	E	20.2	29.5	5.0	0.0	0.0	0.0	54.7
Heards Ferry Elementary School	E	44.6	35.8	10.0	1.7	1.5	3.2	93.6
Hembree Springs Elementary School	E	35.0	35.8	6.7	1.7	1.0	2.7	80.2
Heritage Elementary School	E	16.6	31.3	4.2	0.0	1.0	1.0	53.1
High Point Elementary School	E	32.0	34.8	6.7	1.0	2.0	3.0	76.5
Hillside Elementary School	E	28.8	29.4	3.3	1.1	2.0	3.1	64.6
Ison Springs Elementary School	E	28.8	34.3	6.7	5.8	1.0	6.8	76.6
Jackson Elementary School	E	24.4	35.3	6.7	0.0	1.5	1.5	67.9
KIPP South Fulton Academy School	E	25.4	34.9	4.2	5.5	0.0	5.5	70.0
Lake Forest Elementary	E	20.1	28.2	5.8	0.0	1.0	1.0	55.1
Lake Windward Elementary School	E	47.0	40.0	10.0	2.9	0.5	3.4	100.4
Lee Elementary School	E	24.5	37.8	6.7	1.3	0.5	1.8	70.8
Liberty Point Elementary School	E	22.4	37.7	7.5	1.2	0.5	1.7	69.3
Main Street Charter Academy	E	30.9	23.5	5.0	1.3	0.5	1.8	61.2
Manning Oaks Elementary School	E	34.2	34.9	6.7	2.3	1.5	3.8	79.6
Medlock Bridge Elementary School	E	41.5	33.6	7.5	1.9	1.0	2.9	85.5
Mimosa Elementary School	E	24.1	28.5	4.2	0.0	1.0	1.0	57.8
Mountain Park Elementary School	E	39.2	29.2	7.5	2.1	1.0	3.1	79.0
New Prospect Elementary School	E	41.9	39.6	10.0	2.1	1.5	3.6	95.1
Nolan Elementary School	E	18.2	25.1	3.3	0.0	0.5	0.5	47.1
Northwood Elementary School	E	39.4	35.6	6.7	2.7	2.0	4.7	86.4
Oakley Elementary School	E	19.7	24.1	4.2	0.0	0.0	0.0	48.0
Ocee Elementary School	E	41.8	39.8	10.0	3.0	1.5	4.5	96.1
Palmetto Elementary School	E	19.2	28.1	5.0	0.0	0.0	0.0	52.3
Parklane Elementary School	E	16.9	25.1	3.3	0.0	0.5	0.5	45.8
Randolph Elementary School	E	23.9	24.0	4.2	0.0	0.5	0.5	52.6
Renaissance ES	E	23.7	28.2	4.2	0.0	0.0	0.0	56.1
River Eves Elementary School	E	37.0	38.6	6.7	3.7	1.5	5.2	87.5
Roswell North Elementary School	E	33.6	30.6	6.7	1.3	1.5	2.8	73.7
S. L. Lewis Elementary School	E	22.6	27.6	4.2	0.0	1.0	1.0	55.4
Shakerag Elementary School	E	45.8	37.3	10.0	2.4	0.5	2.9	96.0
Spalding Drive Elementary	E	38.0	38.3	6.7	2.9	1.5	4.4	87.4
State Bridge Crossing Elementary School	E	43.6	33.1	10.0	2.5	1.0	3.5	90.2
Stonewall Tell Elementary School	E	30.0	31.1	5.8	2.4	1.0	3.4	70.3
Summit Hill Elementary	E	42.6	33.5	10.0	1.3	1.0	2.3	88.4

State of Georgia Department of Education
2016 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	45.0	36.8	10.0	1.8	2.0	3.8	95.6
Wilson Creek Elementary School	E	47.7	36.5	10.0	2.4	1.0	3.4	97.6
Woodland Elementary School	E	31.6	37.5	6.7	6.5	1.0	7.5	83.3
Amana Academy School	M	37.2	40.0	9.2	3.2	1.0	4.2	90.6
Autrey Mill Middle School	M	43.4	34.2	9.2	1.5	0.0	1.5	88.3
Bear Creek Middle School	M	21.7	27.4	3.3	0.0	0.5	0.5	52.9
Camp Creek Middle School	M	19.9	31.3	5.8	2.5	0.5	3.0	60.0
Chattahoochee Hills Charter School	M	27.3	30.3	NA	0.0	0.0	0.0	64.0
Crabapple Middle School	M	39.7	33.6	6.7	1.9	1.0	2.9	82.9
Elkins Pointe Middle School	M	32.6	32.2	6.7	0.4	0.5	0.9	72.4
Hapeville Charter Middle School	M	22.6	30.3	5.0	0.0	0.0	0.0	57.9
Haynes Bridge Middle School	M	34.4	30.2	3.3	0.7	0.5	1.2	69.1
Holcomb Bridge Middle School	M	29.2	32.7	4.2	0.0	0.5	0.5	66.6
Hopewell Middle School	M	41.3	37.9	8.3	2.2	0.5	2.7	90.2
KIPP South Fulton Academy School	M	34.8	34.6	5.8	5.1	0.0	5.1	80.3
Latin Academy College Prep	M	33.5	38.8	7.5	5.1	0.0	5.1	84.9
Main Street Charter Academy	M	27.7	31.9	7.5	0.8	0.0	0.8	67.9
McNair Middle School	M	17.0	25.3	3.3	0.0	0.5	0.5	46.1
Northwestern Middle School	M	43.6	39.8	10.0	1.3	1.0	2.3	95.7
Paul D. West Middle School	M	17.6	26.7	3.3	0.0	0.5	0.5	48.1
Renaissance Middle School	M	21.3	29.7	4.2	0.0	0.5	0.5	55.7
Ridgeview Charter School	M	30.6	34.4	6.7	0.0	0.0	0.0	71.7
River Trail Middle School	M	47.3	37.9	10.0	1.4	0.5	1.9	97.1
Sandtown Middle School	M	26.6	32.0	5.0	0.8	0.5	1.3	64.9
Sandy Springs Middle School	M	29.0	31.6	5.8	0.6	0.5	1.1	67.5
Taylor Road Middle School	M	42.9	32.7	8.3	2.1	0.0	2.1	86.0
Webb Bridge Middle School	M	44.5	36.6	10.0	1.8	0.5	2.3	93.4
Woodland Middle School	M	17.6	28.4	3.3	0.0	0.5	0.5	49.8
Alpharetta High School	H	46.0	38.0	7.5	1.6	0.5	2.1	93.6
Banneker High School	H	21.8	30.4	4.2	0.0	0.5	0.5	56.9
Cambridge High School	H	45.7	40.0	10.0	1.3	0.0	1.3	97.0
Centennial High School	H	38.1	32.4	5.0	1.7	0.5	2.2	77.7
Chattahoochee High School	H	46.9	40.0	10.0	1.9	0.5	2.4	99.3
Creekside High School	H	25.3	29.4	4.2	0.9	0.5	1.4	60.3
Hapeville Charter Career Academy	H	26.7	24.5	3.3	0.5	0.5	1.0	55.5
Independence High School	H	23.5	35.9	8.3	0.0	0.0	0.0	67.7
Johns Creek High School	H	47.7	38.3	10.0	1.7	0.5	2.2	98.2
Langston Hughes High School	H	25.4	27.8	3.3	0.5	0.0	0.5	57.0
McClarin High School	H	15.1	25.3	3.3	0.0	0.5	0.5	44.2
Milton High School	H	46.3	38.9	9.2	1.5	0.0	1.5	95.9
North Springs High School	H	38.0	35.8	6.7	2.9	0.5	3.4	83.9
Northview High School	H	48.7	40.0	10.0	1.5	1.0	2.5	101.2
Riverwood International Charter School	H	37.1	37.2	6.7	0.8	0.5	1.3	82.3
Roswell High School	H	43.7	40.0	7.5	2.8	0.5	3.3	94.5
Tri-Cities High School	H	25.0	27.8	3.3	0.8	0.5	1.3	57.4
Westlake High School	H	33.1	35.6	6.7	1.4	0.5	1.9	77.3
All Elementary Schools	E	32.3	32.6	5.0	2.4	0.0	2.4	72.3
All Middle Schools	M	32.4	33.0	5.0	0.0	0.0	0.0	70.4
All High Schools	H	37.4	35.5	5.0	1.2	0.0	1.2	79.1

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2015	2016	+/-
Central			
Elementary			
Conley Hills Elementary School	80.2	60.4	-19.8
Dunwoody Springs Elementary School	74.6	83.1	8.5
Hamilton E. Holmes Elementary	49.0	49.2	0.2
Hapeville Elementary School	64.2	54.7	-9.5
Heards Ferry Elementary School	91.3	93.6	2.3
High Point Elementary School	72.9	76.5	3.6
Ison Springs Elementary School	72.3	76.6	4.3
Lake Forest Elementary	62.9	55.1	-7.8
Parklane Elementary School	48.5	45.8	-2.7
Spalding Drive Elementary	80.5	87.4	6.9
Woodland Elementary School	83.5	83.3	-0.2
Middle			
Paul D. West Middle School	47.9	48.1	0.2
Ridgeview Charter School	68.0	71.7	3.7
Sandy Springs Middle School	72.6	67.5	-5.1
High			
Riverwood International Charter School	58.9	82.3	23.4
Tri-Cities High School	56.6	57.4	0.8
Northeast			
Elementary			
Abbotts Hill Elementary School	90.9	88.1	-2.8
Barnwell Elementary School	89.3	89.3	0.0
Dolvin Elementary School	91.9	88.9	-3.0
Findley Oaks Elementary School	98.2	97.6	-0.6
Hillside Elementary School	63.2	64.6	1.4
Jackson Elementary School	64.3	67.9	3.6
Medlock Bridge Elementary School	87.9	85.5	-2.4
Northwood Elementary School	87.8	86.4	-1.4
Ocee Elementary School	95.6	96.1	0.5
River Eves Elementary School	88.7	87.5	-1.2
Shakerag Elementary School	89.1	96.0	6.9
State Bridge Crossing Elementary School	89.5	90.2	0.7
Wilson Creek Elementary School	97.2	97.6	0.4
Middle			
Autrey Mill Middle School	91.6	88.3	-3.3
Haynes Bridge Middle School	81.2	69.1	-12.1
Holcomb Bridge Middle School	79.2	66.6	-12.6
River Trail Middle School	97.2	97.1	-0.1
Taylor Road Middle School	81.1	86.0	4.9

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2015	2016	+/-
High			
Centennial High School	73.0	77.7	4.7
Chattahoochee High School	86.6	99.3	12.7
Johns Creek High School	91.1	98.2	7.1
Northview High School	92.4	101.2	8.8
Northwest			
Elementary			
Alpharetta Elementary School	84.6	91.0	6.4
Birmingham Falls Elementary School	82.3	85.0	2.7
Cogburn Woods Elementary School	89.4	89.9	0.5
Crabapple Crossing Elementary School	92.4	88.0	-4.4
Creek View Elementary School	90.3	92.3	2.0
Hembree Springs Elementary School	83.2	80.2	-3.0
Lake Windward Elementary School	96.3	100.4	4.1
Manning Oaks Elementary School	80.1	79.6	-0.5
Mimosa Elementary School	61.8	57.8	-4.0
Mountain Park Elementary School	80.0	79.0	-1.0
New Prospect Elementary School	87.2	95.1	7.9
Roswell North Elementary School	69.6	73.7	4.1
Summit Hill Elementary	90.6	88.4	-2.2
Sweet Apple Elementary School	99.7	95.6	-4.1
Middle			
Crabapple Middle School	84.7	82.9	-1.8
Elkins Pointe Middle School	80.1	72.4	-7.7
Hopewell Middle School	86.8	90.2	3.4
Northwestern Middle School	81.4	95.7	14.3
Webb Bridge Middle School	97.2	93.4	-3.8
High			
Alpharetta High School	89.9	93.6	3.7
Cambridge High School	79.5	97.0	17.5
Independence Alternative School	67.8	67.7	-0.1
Milton High School	73.4	95.9	22.5
Roswell High School	86.3	94.5	8.2
South			
Elementary			
Campbell Elementary School	71.1	63.6	-7.5
Chattahoochee Hills Charter School	61.0	68.3	7.3
Cliftondale Elementary School	71.3	65.6	-5.7
E. C. West Elementary School	76.3	61.6	-14.7
Gullatt Elementary School	57.6	57.4	-0.2
Lee Elementary School	56.7	70.8	14.1
Liberty Point Elementary School	58.6	69.3	10.7
Oakley Elementary School	61.2	48.0	-13.2
Palmetto Elementary School	61.2	52.3	-8.9

GA College Career Ready Performance Index (CCRPI) Score Summary

Total Score by School

	CCRPI Score		
	2015	2016	+/-
Randolph Elementary School	63.4	52.6	-10.8
Renaissance Elementary School	71.2	56.1	-15.1
S. L. Lewis Elementary School	59.6	55.4	-4.2
Stonewall Tell Elementary School	72.2	70.3	-1.9
Middle			
Bear Creek Middle School	59.0	52.9	-6.1
Camp Creek Middle School	57.9	60.0	2.1
Renaissance Middle School	49.7	55.7	6.0
Sandtown Middle School	56.9	64.9	8.0
High			
Creekside High School	58.0	60.3	2.3
Langston Hughes High School	62.0	57.0	-5.0
Westlake High School	73.5	77.3	3.8
Achievement Zone			
Elementary			
Asa G. Hilliard Elementary School	52.3	50.4	-1.9
Bethune Elementary School	54.2	60.2	6.0
Brookview Elementary School	61.2	47.7	-13.5
College Park Elementary School	0.0	50.1	50.1
Feldwood Elementary School	51.2	47.7	-3.5
Heritage Elementary School	52.3	53.1	0.8
Nolan Elementary School	54.8	47.1	-7.7
Middle			
McNair Middle School	46.7	46.1	-0.6
Woodland Middle School	52.1	49.8	-2.3
High			
Banneker High School	56.3	56.9	0.6
Charter Schools			
Elementary			
Amana Academy School	74.7	75.4	0.7
Chattahoochee Hills Charter School	61.0	68.3	7.3
KIPP South Fulton Academy School	82.8	70.0	-12.8
Latin Academy Grammar		NA	
Main Street Charter Academy Elementary	81.0	61.2	-19.8
Middle			
Amana Academy School	74.7	75.4	0.7
Chattahoochee Hills Charter School	61.0	68.3	
Hapeville Charter Middle School	51.3	57.9	6.6
KIPP South Fulton Academy School	82.8	70.0	-12.8
Latin Academy College Prep		84.9	84.9
Main Street Charter Academy Middle	62.6	67.9	5.3
High			
Hapeville Charter Career Academy	69.1	55.5	-13.6

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

Fulton County Schools
Free and Reduced Price Meal Eligibility

The Free and Reduced Price Meal Benefits Program is a part of the National Child Nutrition Program. This program makes Free or Reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house. The Fulton County School Nutrition Department uses a sales system that assures every child is treated equally. Students receiving free or reduced price meals are not identified, or singled out in anyway while they are purchasing a school meal. Information regarding eligibility is kept strictly confidential. In FY2017 the Georgia Department of Education changed the format in which it shares this information to percentage of participation by school.

Schools	FY13	FY14	FY15	FY16	FY17
Elementary Schools					
Abbotts Hill Elementary School	13.96	12.21	11.14	11.78	10.03
Alpharetta Elementary School	20.34	21.79	21.96	18.6	16.95
Amana Academy School	27.15	32.72	40	52.23	54.41
Asa Hilliard Elementary School	89.81	*	*	*	*
Barnwell Elementary School	10.99	9.18	7.31	8.89	9.81
Bethune Elementary School	90.71	90.1	92.32	*	*
Birmingham Falls Elementary School	#	#	#	#	#
Brookview Elementary School	*	90.87	*	*	*
Campbell Elementary School	90.74	89.6	91.45	86.25	*
Cliftondale Elementary School	66.31	66.63	65.11	68.28	65.99
Cogburn Woods Elementary School	11.82	13.21	12.24	13.38	11.48
Conley Hills Elementary School	*	*	*	*	*
Crabapple Crossing Elementary School	#	#	#	#	#
Creek View Elementary School	15.08	13.65	12.38	12.87	9.1
Dolvin Elementary School	13.57	14.03	14.66	12.1	12.49
Dunwoody Springs Elementary School	73.28	72.82	70.08	66.83	65.45
E. C. West Elementary School	75.66	75.48	76.17	76.25	75.36
Feldwood Elementary School	86.31	90.52	89.14	*	*
Findley Oaks Elementary School	7.44	7.66	6.13	6.48	7.04
Gullatt Elementary School	93.03	93.95	94.34	*	*
Hamilton E. Holmes Elementary	*	94.52	*	*	*
Hapeville Charter Career Academy	75.33	66.62	77.54	74.34	52.08
Hapeville Elementary School	*	*	*	*	*
Heards Ferry Elementary School	#	#	#	6.37	6.36
Hembree Springs Elementary School	37.17	40.94	38.52	39.95	45.87
Heritage Elementary School	*	*	*	*	*
High Point Elementary School	62.01	61.59	55.05	51.5	49.19
Hillside Elementary School	54.36	55.81	61.22	58.63	39.61
Ison Springs Elementary School	77.37	76.99	80.67	77.25	75.88
Jackson Elementary School	65.66	66.55	66.67	72.63	73.95
Lake Forest Elementary	*	*	*	*	*
Lake Windward Elementary School	7.39	8.93	8	5.71	5.32
Lee Elementary School	87.99	82.48	85.24	*	*
Liberty Point Elementary School	87.67	87.37	85.4	88.8	*
Manning Oaks Elementary School	33.42	31.69	30.66	32.82	31.25
Medlock Bridge Elementary School	14.6	13.98	9.97	11.6	11.95
Mimosa Elementary School	91.33	92.35	93.25	92.21	93.28
Mountain Park Elementary School	7.33	7.14	6.86	6.05	6.19
New Prospect Elementary School	14.24	14.61	15.85	15.54	19.31
Nolan Elementary School	88.06	93.55	92.71	*	*

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Schools	FY13	FY14	FY15	FY16	FY17
Northwood Elementary School	23.6	24.67	28.03	25.71	24.93
Oak Knoll Elementary School	89.26	92.09	92.84	#N/A	#N/A
Oakley Elementary School	86.51	85.94	83.82	85.52	*
Ocee Elementary School	13.85	17.44	17.07	15.93	14.71
Palmetto Elementary School	88.25	87.35	87.62	90.53	*
Parklane Elementary School	*	*	*	*	*
Randolph Elementary School	69.47	72.02	73.45	68.33	69.75
Renaissance Elementary School	76	73.7	74.48	72.1	*
Ridgeview Charter School	58.96	56.66	57.18	53.99	53.28
River Eves Elementary School	43.33	42.45	42.52	41.04	35.11
Roswell North Elementary School	29.17	24.21	23.28	23.63	18.33
S. L. Lewis Elementary School	91.06	93.7	94.16	*	*
Shakerag Elementary School	#	5.75	5.21	5.55	6.82
Spalding Drive Elementary	38.13	33.56	36.38	27.68	27.57
State Bridge Crossing Elementary School	12.1	15.1	14.58	14.62	13.11
Stonewall Tell Elementary School	55.07	56.41	56.23	55.52	55.07
Summit Hill Elementary	#	#	#	#	#
Sweet Apple Elementary School	5.82	6.08	5.73	6.04	#
Tubman Elementary School	*	*	94.53	#N/A	#N/A
Wilson Creek Elementary School	10.35	10.78	10.97	8.81	9.11
Woodland Elementary School	60.74	56.52	55.82	52.06	46.49
Middle Schools					
Autrey Mill Middle School	10.11	10.22	9.46	10.06	10.99
Bear Creek Middle School	83.49	83.68	86.9	86.21	84.11
Camp Creek Middle School	94.43	91.49	91.46	*	*
Crabapple Middle School	20.46	17.13	16.42	16.17	15.53
Elkins Pointe Middle School	39.79	41.65	43.29	43.78	46.95
Hapeville Charter Middle School	79.78	*	82	88.28	70.09
Haynes Bridge Middle School	26.97	27.53	26.42	30.12	31.57
Holcomb Bridge Middle School	54.99	54.15	55.09	56.16	55.03
Hopewell Middle School	16.38	16.45	14.5	12.54	13.4
McNair Middle School	*	92.04	93.68	*	*
Northwestern Middle School	8.08	9.65	8.93	7.42	7.9
Paul D. West Middle School	91.59	94.31	93.86	*	*
Renaissance Middle School	84.07	81.45	82.45	81.02	78.46
River Trail Middle School	6.71	7	5.77	5.92	7.89
Sandtown Middle School	62.7	62.59	64.73	65.06	63.59
Sandy Springs Middle School	68.35	67.39	65.54	66.63	64.99
Taylor Road Middle School	16.18	16.7	14.86	11.24	10.55
Webb Bridge Middle School	9.92	9.1	9.71	8.85	7.84
Woodland Middle School	89.31	91.99	90.9	*	*

Fulton County Schools
Free and Reduced Price Meal Eligibility

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Schools	FY13	FY14	FY15	FY16	FY17
High Schools					
Alpharetta High School	12.16	10.45	11.35	11.26	11.66
Banneker High School	85.01	89.53	83.49	*	*
Cambridge High School	9.92	8.22	6.22	6.35	5.64
Centennial High School	31.03	33.79	32.43	34.73	33.97
Chattahoochee High School	11.09	11.19	11.44	10.7	10.66
Creekside High School	78.21	77.04	76.7	78.7	73.69
Independence High School	44.78	41.47	55.11	76.74	61.71
Johns Creek High School	7.14	7.5	7.06	7.47	7.75
Langston Hughes High School	75.91	76.27	74.55	79.24	72.66
McClarin High School	*	*	*	*	*
North Springs High School	44.78	44.44	46.16	46.99	45.51
Northview High School	7.95	7.3	6.3	6.13	7.14
Milton High School	8.3	9.9	10.49	10.78	12.4
Roswell High School	22.19	23.9	24.06	25.51	24.6
Riverwood International Charter School	34.52	38.1	41.13	40.99	39.63
Tri-Cities High School	81.46	81.64	80.26	*	*
5069 - Westlake High School	59.22	61.18	60.6	56.69	54.56
System Total	**44.82%**	**45.47%**	**45.42%**	**47.05%**	**46.38%**

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

Note: Free lunch qualifications are determine as the following according the the Governor's Office of Student Achievement website. In order to qualify for the free/reduced-price lunch program, parents/legal guardians are required to report family income by submitting an NSLP application. However, following the introduction of the Community Eligibility Provision (CEP) in Georgia during the 2013-2014 school year, schools with at least a minimum of 40% directly certified students (defined below) can opt to provide free meals for all of their students each school year.[4] CEP can also be applied to schools at the district-level, as well as to groups of schools within a district. For example, a school with 0% directly certified students is eligible for CEP if the school is part of a district with at least 40% directly certified students. After qualifying for CEP, schools are no longer required to collect NSLP parent/guardian applications.[5] As a result, the FRL designation at the student level is not collected in CEP schools. https://gosa.georgia.gov/changes-freereduced-priced-lunch-measure-student-poverty

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 as a Charter System

Fulton County Schools' charter system status, which officially began on July 1, 2012, is a critical component of Fulton County Schools' Strategic Plan. As a charter system, the district is well positioned to drive system-wide gains in student achievement by giving our local school leaders and their communities the flexibility to deploy their innovative energies. The first cohort of twenty schools transitioned into the Charter System beginning with the 2012-2013 school year; schools in cohorts 2 and 3 transitioned during the 2013-2014 and 2014-2015 school years. As of the 2015-2016 school year, all schools within the district have transitioned into the Charter System.

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.

It is the goal of FCS to support the goals of its Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.

What is the Charter System?

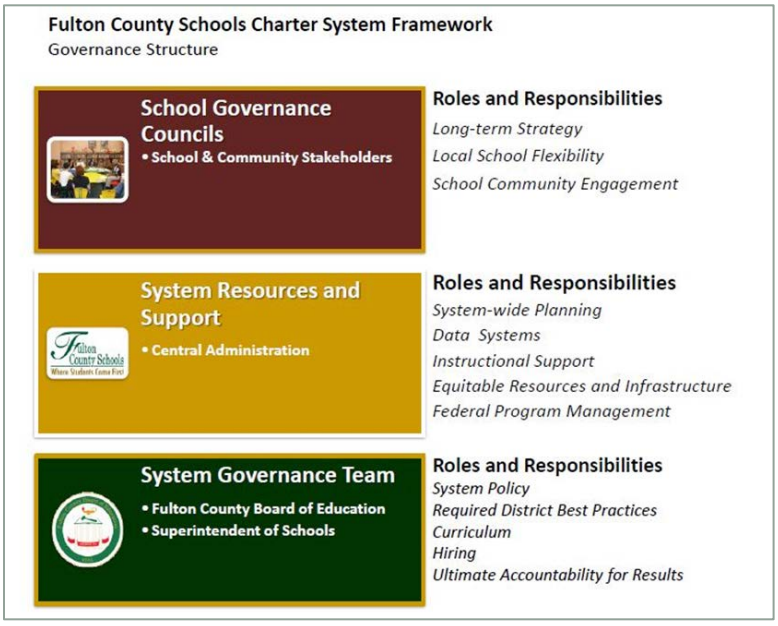
Georgia's charter system law allows local school systems to waive most aspects of state education law. At the same time, it requires that individual schools establish School Governance Councils who are empowered to request waivers and manage resource allocations specific to their schools. Fulton County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

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.



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 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%

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%

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 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%**

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

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

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%

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

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%

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 a modified zero-based budgeting approach to develop all department based budgets. This version of Budgeting for Outcomes (BFO) begins with establishing community priorities and as a result, brings 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 in 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 goals of the organization, 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. Moreover, Principals and School Governance Councils have flexibility with their resources to best meet the needs of their specific student populations.

*The school district budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Fund, and Debt Service Fund of the district. The budgets for all other fiduciary funds are completed on an accrual basis. For a more detailed explanation of the Basis of Accounting, see page 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, reviews the School Allotment Guidelines to be used to develop the school-based earned allocations for the following school year. 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 based on the district's current strategic plan.

- In December, the Operational Planning Department releases the enrollment forecast and Budget Services prepares the preliminary revenue assumptions for the upcoming fiscal year budget. In March, the five-year enrollment forecast is 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 management through its "Bottom-Up" budget development approach. This means each principal and department head is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, and innovation. The budget process is results-driven and aligned with each school/department's strategic plan and the district's 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 is required to make every effort possible to include their respective staff, community members, and SGC in their school budget decision-making process. This is also true for central office departments and support services since they must also provide opportunities for their staff and team leaders to determine needs and requirements for the upcoming fiscal year. The goal is to make the budget process fully transparent and inclusive, as required by the Board and FCS budget guidelines.

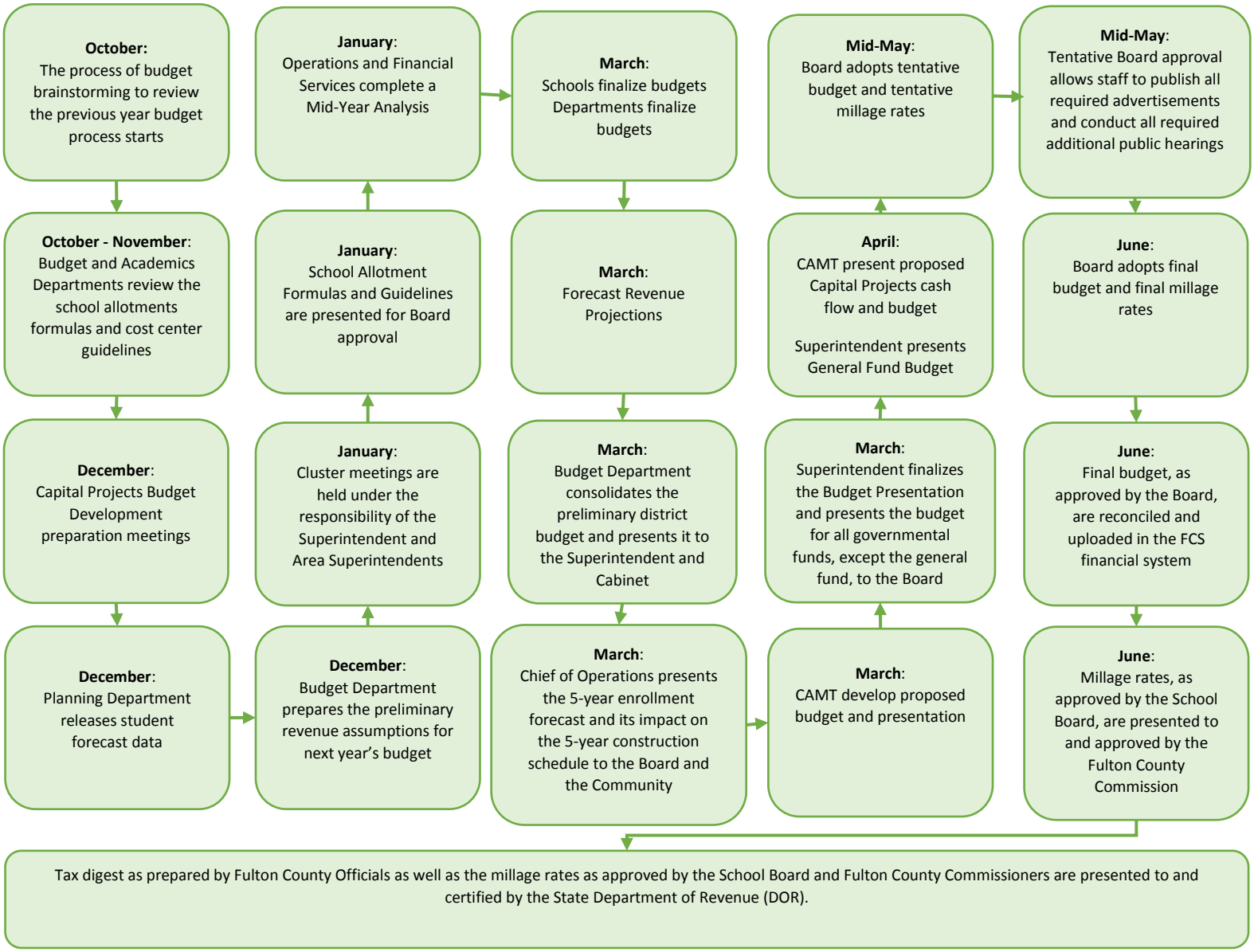
- In March, Budget Services consolidates the preliminary district budget and presents it to the Superintendent and Cabinet for full review. Then, the preliminary budget, as modified by the Superintendent's Cabinet, is presented to the Board for discussion.

- Following Board input and additional discussions with staff and principals' representatives, the Superintendent presents his/her tentative comprehensive budget to the Board and public in April. There are usually five budget work sessions where Board members and staff fully and openly discuss the budget and review budget recommendations. In addition, there are at least two budget public hearings 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, the Superintendent's Advisory Committee, budget focus groups, administrative staff meetings, Cabinet budget sessions, school budget reviews, and the School Resource Committee.

- Near 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
				3200	**EQUALIZATION (PARITY)** Revenue to equalize local monies raised per student statewide.
		3140	**QBE CONTRA ACCOUNT (DEBIT)** Debit entry for total QBE program grant local fair share only.		
				3300	**GRANTS FROM K-12 LOTTERY** Amounts received to fund programs supported by lottery proceeds.
3125	**TOTAL STATE CATEGORICAL GRANTS** Total QBE categorical grants, including Transportation, Middle School Incentive, Special Instructional Assistance, Sparsity, etc.	3400	**GRANTS FROM PRE-K LOTTERY** Amounts received to fund programs supported by lottery proceeds.	3510	**SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)** State School Nutrition Service Program grants. (Federal grants are recorded in 4510 and 4511)

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

Federal Sources

4300	**CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT** Grants received directly from agencies of the federal government, such as the Department of Agriculture, Energy, Defense or Education.	4510	**CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)** Federal Child Nutrition Program grants, including student lunch reimbursements. (State grant is recorded in 3510).
4511	**CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS- BREAKFAST PROGRAM)** Federal Child Nutrition Program grants received from GDOE only. (State grant is recorded in 3510).	4512	**CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FEDERAL GRANTS** Federal funds received from the Office of School Readiness for the Child and Adult Care Food Program.
4513	**FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS**	4520	**OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION** Federal grants received through GDOE not classified elsewhere.
4521	**Other Federal Grants Through the Georgia Department of Education - ARRA** ARRA grants through GADOE.	4530	**ALL OTHER FEDERAL GRANTS** Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency.
4531	**Other Federal Grants - ARRA** Federal grants received from sources other than the federal government or the GDOE. Included might be grants from a state agency, such as Department of Human Resources or from a fiscal agent handling grants for a federal agency	4820	**IMPACT AID - MAINTENANCE AND OPERATION (PL 81-874)** School assistance in federally affected areas - M & O.
4821	**Emergency Impact Aid** Funds to assist school districts and schools in meeting the educational needs of students displaced by Hurricanes Katrina and Rita.	4822	**ARRA - Impact Aid Construction Funds** Only to be used for Impact Aid Construction Funds received directly by the district.

4830	**REVENUE IN LIEU OF TAXES** Commitments or payments made from general revenues by the federal government to the LUA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LUA on the same basis as privately owned property or other tax base.		4900	**REVENUES ATTRIBUTABLE TO USDA COMMODITIES** Revenue recorded to represent the value of USDA foods received.	
4995	**REVENUE FROM FEDERAL SOURCES OTHERWISE CLASSIFIED** Revenue from other federal sources not otherwise classified.				
Other Financing Sources					
5100	**Issuance of Bonds** Capital Projects Fund receipts from the sale of general obligation bonds recorded at the face amount of the bonds (par value).	5120	**Premium or Discount on Issuance of Bonds** Proceeds from that portion of the sales price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using the expense account 834 or revenue account 6200.	5130	**Accrued Interest on Issuance of Bonds** Proceeds from that portion of the sales price of bonds that is for accrued interest. Often bonds are not sold on face date (usually the first of the month) of the bonds. The buyer must purchase the interest and this is called the Accrued Interest.
5200	**OPERATING TRANSFERS FROM OTHER FUNDS** Amounts transferred from another fund. The offsetting transaction will be recorded in 5000-930 in the fund from which the transfer is made.	5300	**SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS** Only proceeds from the sale of school property or compensation for the loss of fixed assets. Proceeds from sales other than land, buildings, and equipment should be recorded in account 1995.	5500	**Capital Lease Proceeds** Proceeds from capital leases. Used in preparing financial statements in accordance with GASBS 34.
5600	**Other Long Term Debt Proceeds** Proceeds from other long- term debt instruments not captured in the preceding codes (e.g. certificates of obligations, certificates of participations, Installment Sales Agreements).			5995	**OTHER SOURCE** Any other source of funds not otherwise classified elsewhere.
Other Items					
6100	**Capital Contributions** Capital Assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.	6200	**Amortization of Premium on Issuance of Bonds** Credit entries associated with amortization of debt premiums in connection with the issuance of debt. The account is used in Proprietary and Fiduciary funds only.		
6300	**SPECIAL ITEMS** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. These include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.				
6400	**EXTRAORDINARY ITEMS** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of the school district administration that are both unusual in nature and infrequent in occurrence. These include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane or hail storm; insurance proceeds to cover the costs related to an environmental disaster; or large bequest to a small government by a private citizen.				

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

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

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

OBJECT

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

Personal Services- Salaries					
Code	**Description**	**Code**	**Description**	**Code**	**Description**
110	**TEACHERS** The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.	111	**SCHOOL BOARD MEMBERS SALARIES** The compensation paid to the members of the local board, if paid through payroll.	112	**PREKINDERGARTEN TEACHER** The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.
113	**SUBSTITUTE/ TEMPORARY EMPLOYEE:** Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any	114	**SUBSTITUTE/TEMPORARY EMPLOYEE** Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any 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/SPEECH THERAPIST** Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence. Provides systematic techniques to orient students with visual impairments to their environments and help them move about independently. Speech-language pathologists (sometimes called speech therapists) assess, diagnose, treat, and help to prevent communication and swallowing disorders in patients.	165	**LIBRARIAN/MEDIA SPECIALIST** Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.
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 cannot be charged to a federal grant per OMB A-87. These payments shall be allocated to the federal grants through indirect costs. These expenditures must be charged to the General Fund
199	**OTHER SALARIES AND COMPENSATION** Salaries associated with job codes and duties not classified elsewhere.

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
FY2018





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 FY18.

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 18.483 for Maintenance and Operations.

In FY18, property taxes will account for approximately 63% of the school district's revenues. The preliminary 2017-2018 fiscal year estimate of the local tax digest revenues is based on information available as of January 2017. Current real and personal property is projected to increase by 6% in FY18.

Other Local Revenues

In FY18, other local funds that Fulton County School System expects to receive will generate approximately 1.2% 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 36.6% of Fulton County Board of Education's revenue. This revenue is earned mostly through a funding formula known as QBE (Quality Basic Education).

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

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

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

The high school, grades 9-12, program is defined as the base program for 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	2.0457
Grades 1 - 3	1.8012
Grades 4 - 5	1.7951
REGULAR EDUCATION	
Kindergarten	1.6580
Grades 1 - 3	1.2881
Grades 4 - 5	1.0367
Grades 6 - 8	1.0290
Grades 9 - 12	1.0000
Vocational Lab 9 - 12	1.1887
MIDDLE GRADES 6 – 8	1.1333
REMEDIAL EDUCATION	
Grades 9 - 12	1.3481
SPECIAL EDUCATION	
Category I	2.3901
Category II	2.8051
Category III	3.5718
Category IV	5.7898
Category V	2.4583
TAG	1.6856
ESOL	2.5558
ALTERNATIVE EDUCATION	1.4766

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 .07% of total district revenues.

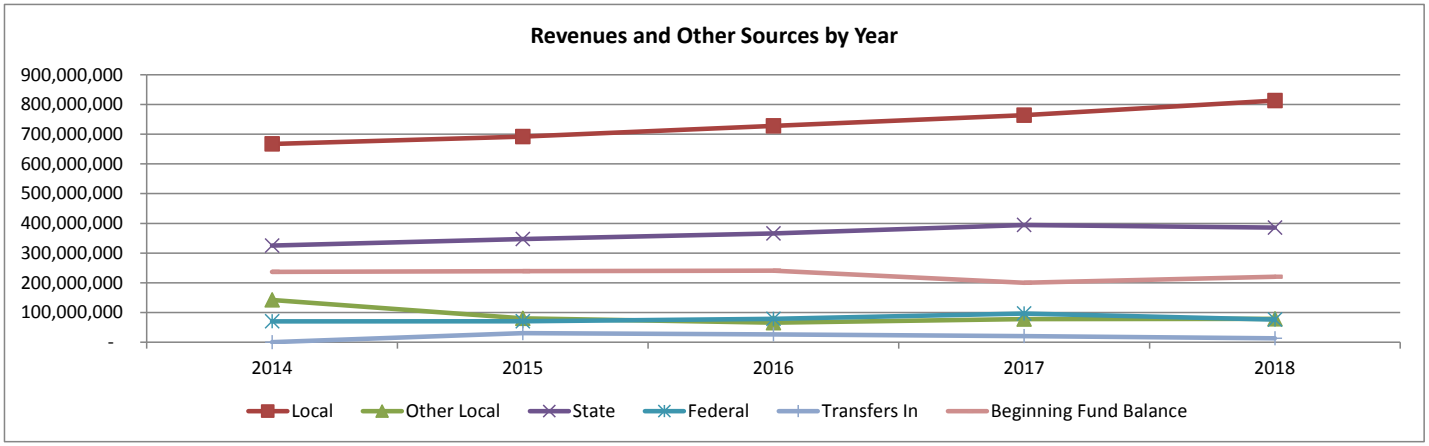
Inter-fund Transfers In

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



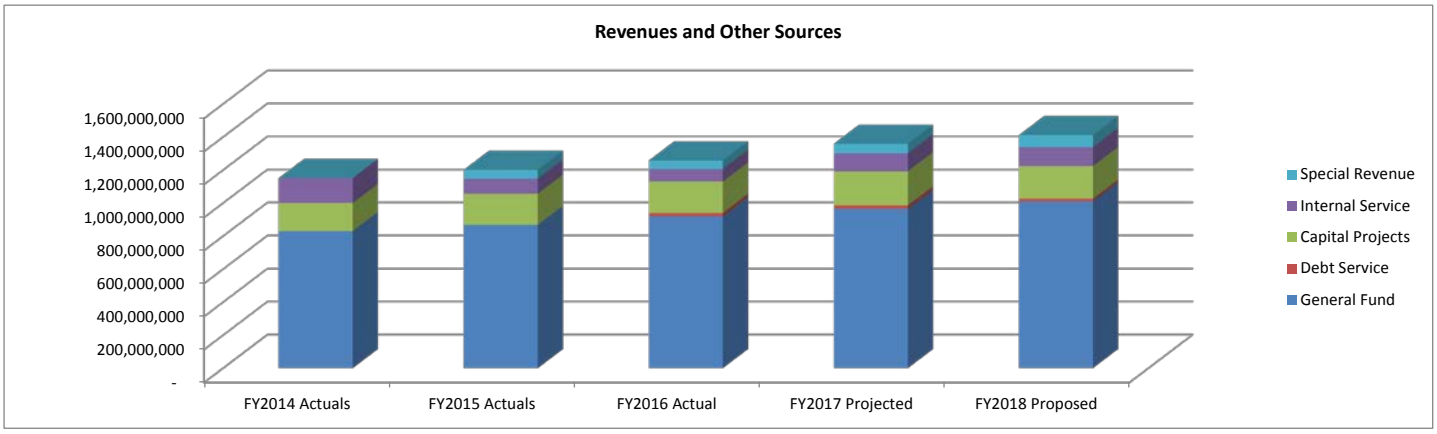
Fulton County School System
FY2018 Budget for All Funds
Revenue and Other Sources by Year by Source

Fiscal Year	Local	Other Local	State	Federal	Total Revenue	Transfers In	Beginning Fund Balance	Total Funds Available
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	728,228,864	65,724,506	365,979,980	78,206,267	1,238,139,617	26,014,064	240,783,036	1,504,936,717
2017	763,825,317	77,719,962	394,374,527	96,443,185	1,332,362,990	20,487,339	200,018,773	1,552,869,102
2018	813,111,519	78,317,276	385,861,492	76,502,286	1,353,792,573	13,096,637	220,685,650	1,587,574,860
FY18 Per Pupil	8,382	807	3,978	789	13,955	135	2,275	16,365



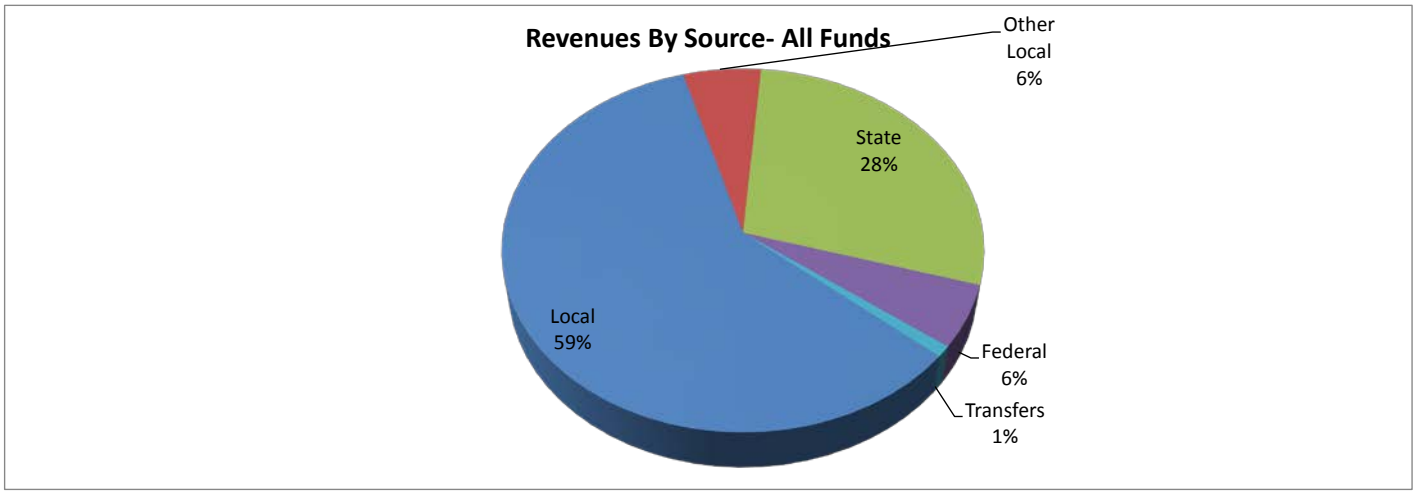
Fulton County School System
FY2018 Budget for All Funds
Revenue and Other Sources - Summary By Fund

Fund	Fund Name	FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
100	General Fund	830,238,496	867,324,683	919,223,341	963,997,119	1,009,430,898	4.71%
200	Debt Service Fund	46,984	20,681,122	21,401,321	16,440,903	12,146,344	-26.12%
3xx	Capital Projects Fund	169,567,922	188,732,289	190,009,666	206,744,225	197,288,323	-4.57%
402	Title I	22,065,659	22,557,293	24,166,193	39,126,118	22,068,871	-43.60%
404	Special Education	16,438,852	14,022,017	18,253,430	19,044,385	18,326,331	-3.77%
406	Vocational Education-Federal Funded	609,050	639,328	627,848	680,406	713,614	4.88%
414	Title II	2,361,091	2,106,894	1,886,168	2,922,956	1,805,194	-38.24%
416	Race to the Top	656,440	765,829	575,391	550,872	-	-100.00%
430	Charter Schools - Federal	254,958	196,619	-	-	-	0.00%
432	Education Of Homeless Children	67,849	55,674	57,157	70,655	69,058	-2.26%
460	TITLE III	760,392	1,121,180	888,082	1,103,065	869,642	-21.16%
478	USDA - Fresh Fruits and Vegetables	-	413,459	551,496	602,017	-	-100.00%
491	Teaching American History	82,634	-	-	-	-	0.00%
492	Smaller Learning Communities	54,375	-	-	-	-	0.00%
493	Students Against Destructive Decision	10,365	2,958	8,653	107,847	45,000	-58.27%
496	Net-Q	63,172	39,468	-	-	-	0.00%
499	Crest-Ed	-	-	32,320	168,930	123,750	-26.74%
500	Principal's Account	3,053,303	2,928,250	2,502,055	-	-	0.00%
554	Cabinet Reimbursement Fund	-	30,000	-	30,668	-	-100.00%
555	The Broad Residency Grant	147,127	89,158	60,398	30,091	-	-100.00%
559	Non Fed & Non State Pgms	1,037,889	736,033	1,479,130	1,517,595	490,000	-67.71%
560	Pre-Kindergarten (Lottery)	5,803,897	5,700,157	6,472,180	6,934,954	7,218,103	4.08%
580	SHAPE Initiative	-	24,014	48,015	120,986	-	-100.00%
600	School Nutrition	40,712,400	38,902,851	40,547,159	41,448,538	42,826,082	3.32%
700	Pension	93,618,485	36,019,626	18,821,774	51,208,000	53,468,000	4.41%
705	School Activity	16,993,015	16,416,015	16,546,903	16,416,015	18,706,149	13.95%
801	Capital Assets - Govt Funds	-	-	(1,000)	-	-	0.00%
	Total	**1,204,644,357**	**1,219,504,915**	**1,264,157,681**	**1,369,266,344**	**1,385,595,359**	**1.19%**
	Per Pupil	**12,417.61**	**12,570.79**	**13,031.08**	**14,114.55**	**14,282.87**	**1.19%**

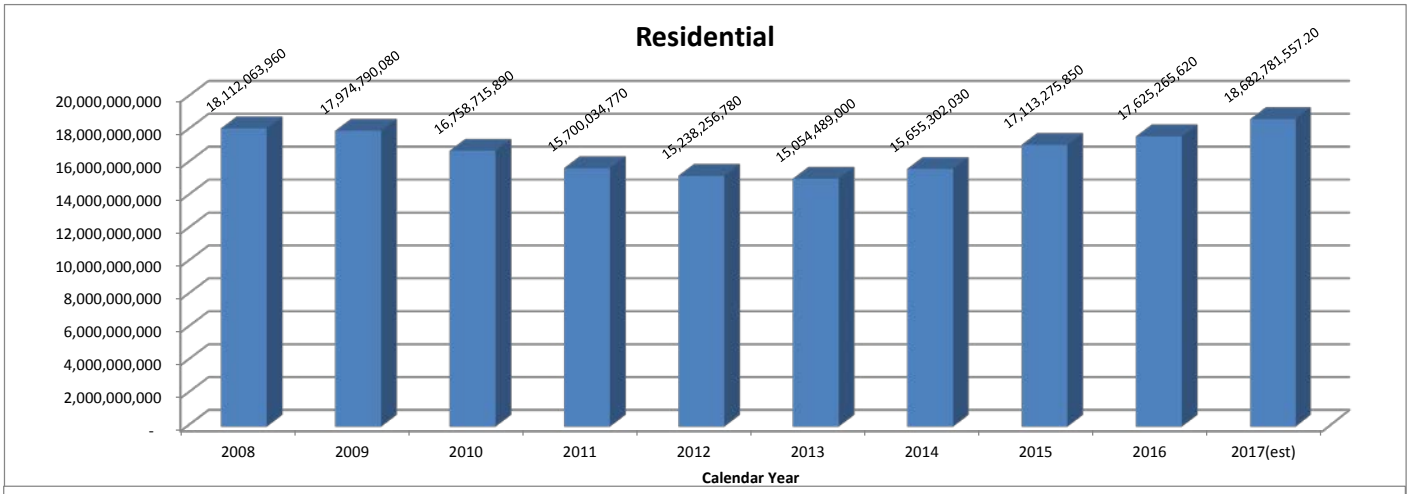


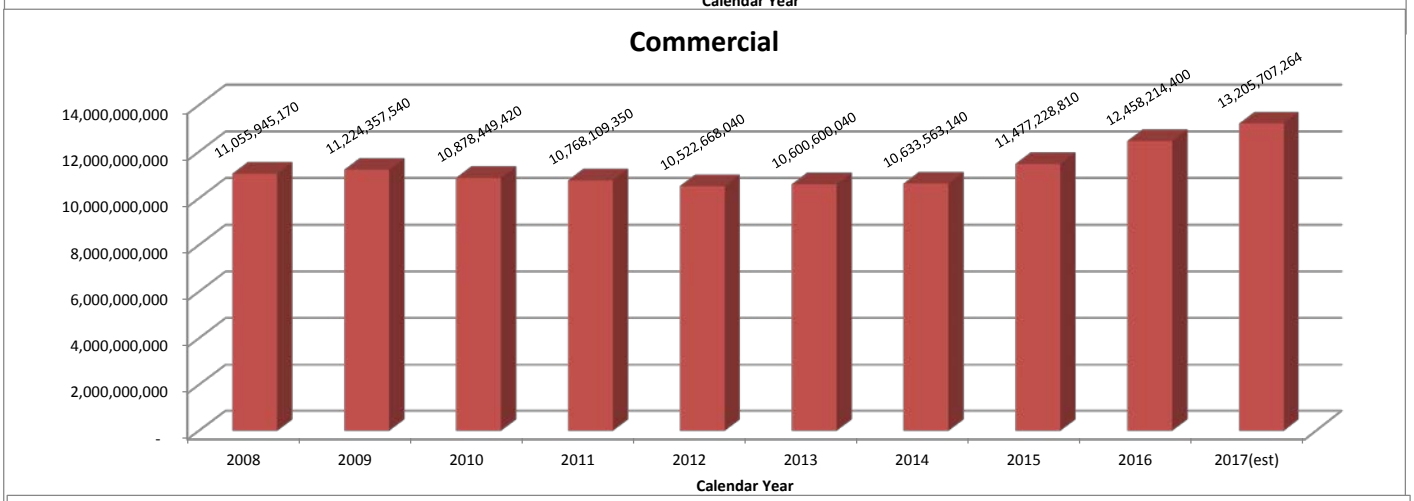
Fulton County School System
FY2018 Budget for All Funds
Revenue and Other Sources- Summary by Source

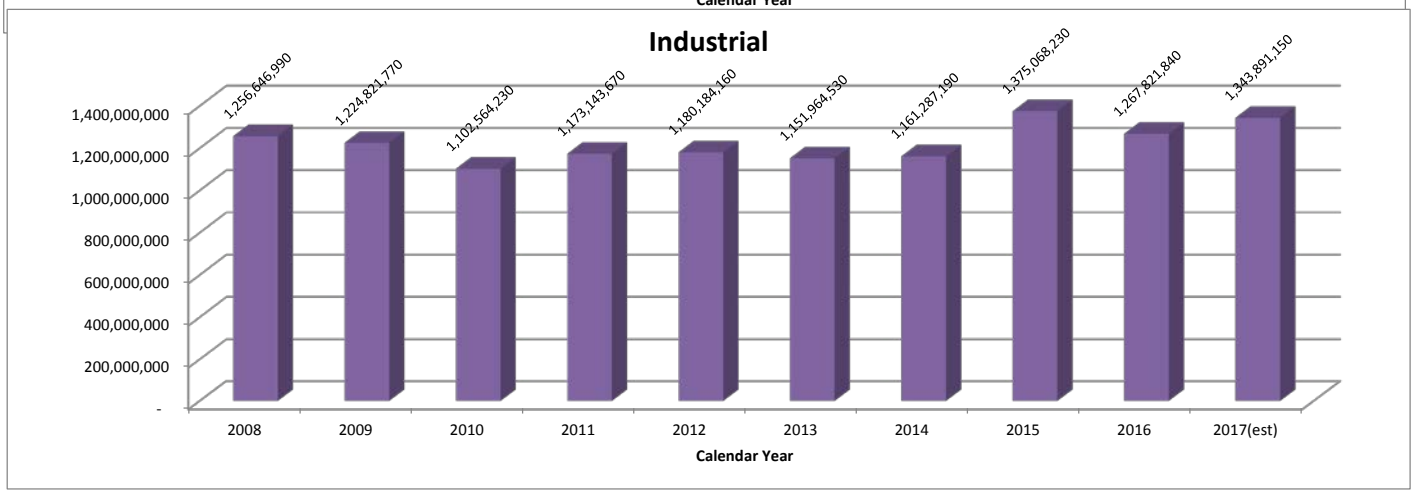
Fund	Fund Name	Local	Other Local	State	Federal	Transfers In	Total Funds Available
100	General Fund	626,537,879	12,180,576	369,920,750	685,000	106,693	**1,009,430,898**
200	Debt Service Fund	-	15,000	-	-	12,131,344	**12,146,344**
3xx	Capital Projects Fund	186,573,640	380,425	8,648,722	1,685,536	-	**197,288,323**
402	Title I	-	-	-	22,068,871	-	**22,068,871**
404	Special Education	-	-	-	18,326,331	-	**18,326,331**
406	Vocational Education-Federal Funded	-	-	-	713,614	-	**713,614**
414	Title II	-	-	-	1,805,194	-	**1,805,194**
430	Charter Implementation	-	-	-	-	-	**-**
432	Education Of Homeless Children	-	-	-	69,058	-	**69,058**
460	TITLE III	-	-	-	869,642	-	**869,642**
493	Students Against Destructive Decision	-	-	-	45,000	-	**45,000**
496	Net-Q	-	-	-	-	-	**-**
499	Crest-Ed	-	-	-	123,750	-	**123,750**
555	The Broad Residency Grant	-	-	-	-	-	**-**
559	Misc Grants	-	490,000	-	-	-	**490,000**
560	Pre-Kindergarten (Lottery)	-	-	6,359,503	-	858,600	**7,218,103**
600	School Nutrition	-	11,783,275	932,517	30,110,290	-	**42,826,082**
700	Pension	-	53,468,000	-	-	-	**53,468,000**
	Total	**813,111,519**	**78,317,276**	**385,861,492**	**76,502,286**	**13,096,637**	**1,366,889,210**
	Per Pupil	**8,381.64**	**807.30**	**3,977.50**	**788.59**	**135.00**	**14,090.04**

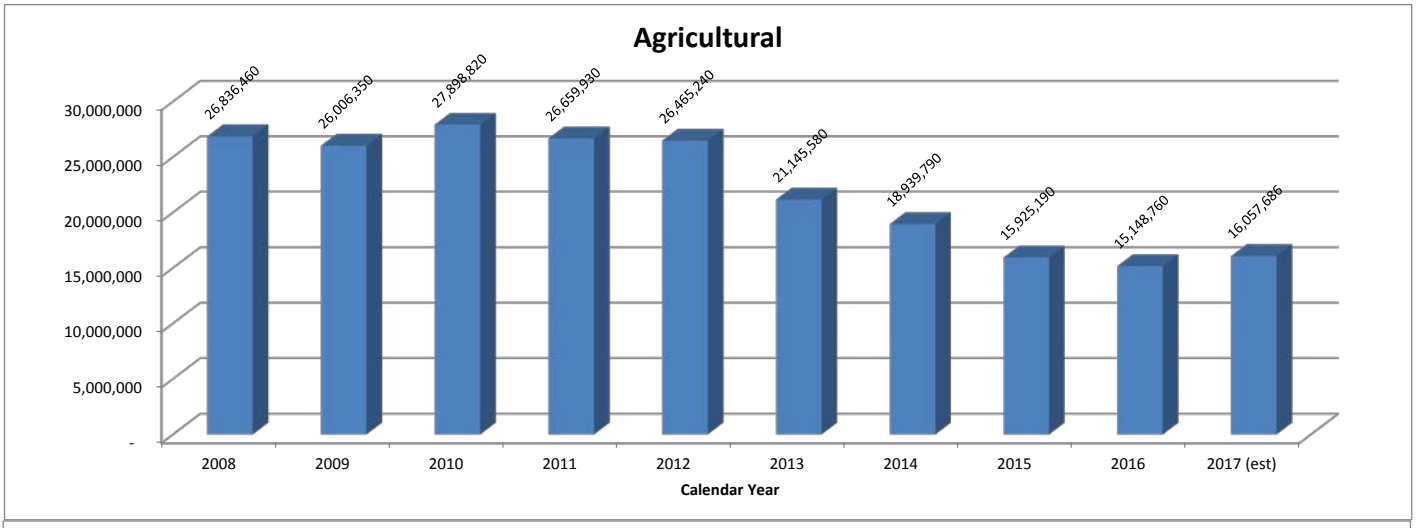


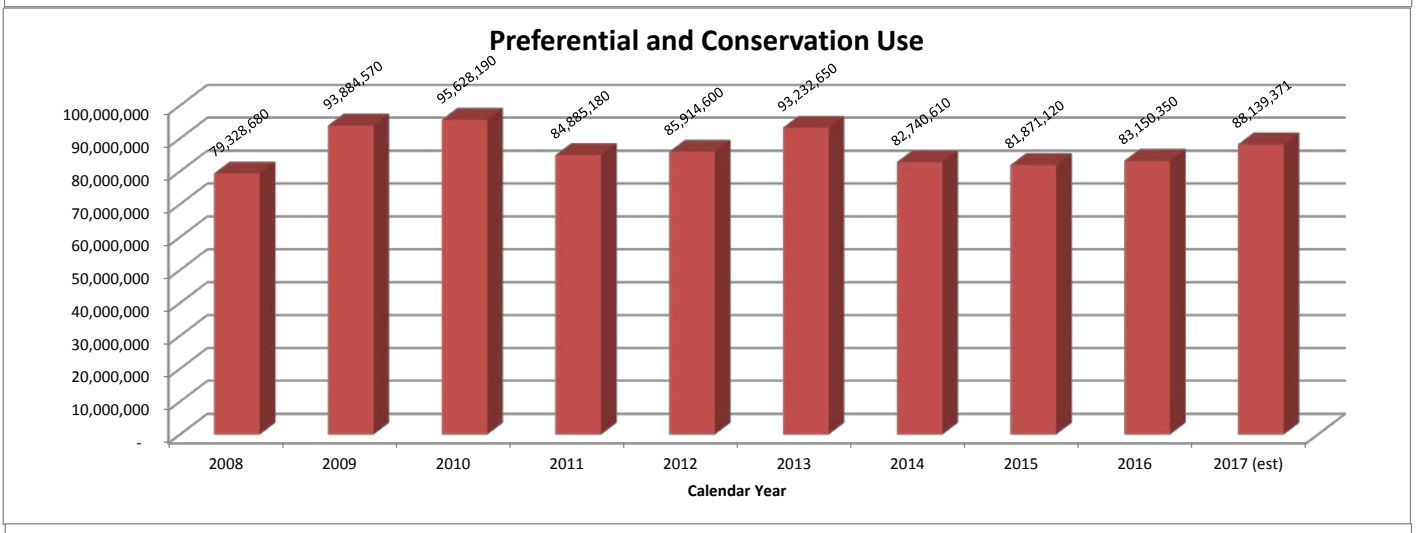
Fulton County School System
Revenue and Other Sources Tax Digest Growth by Component

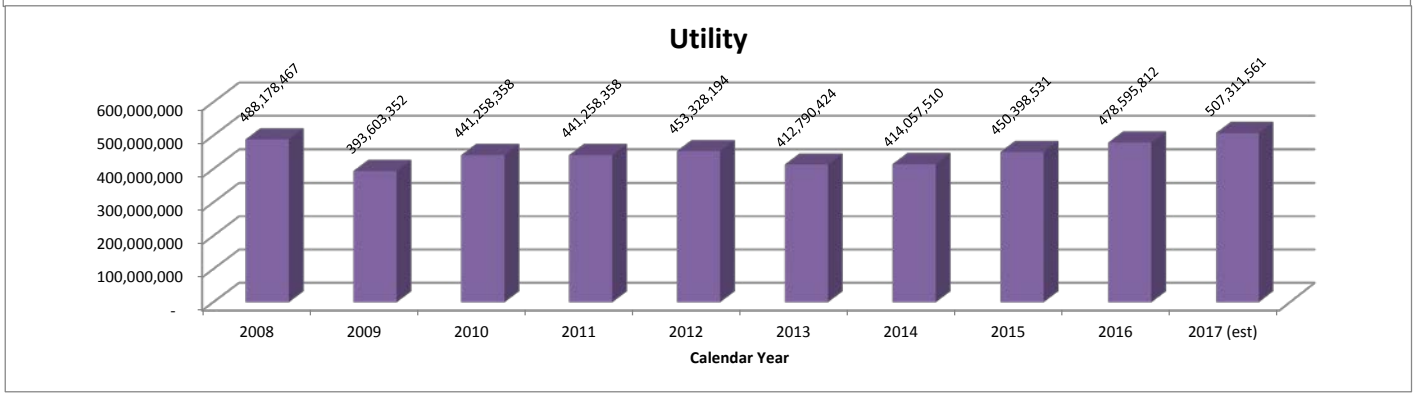


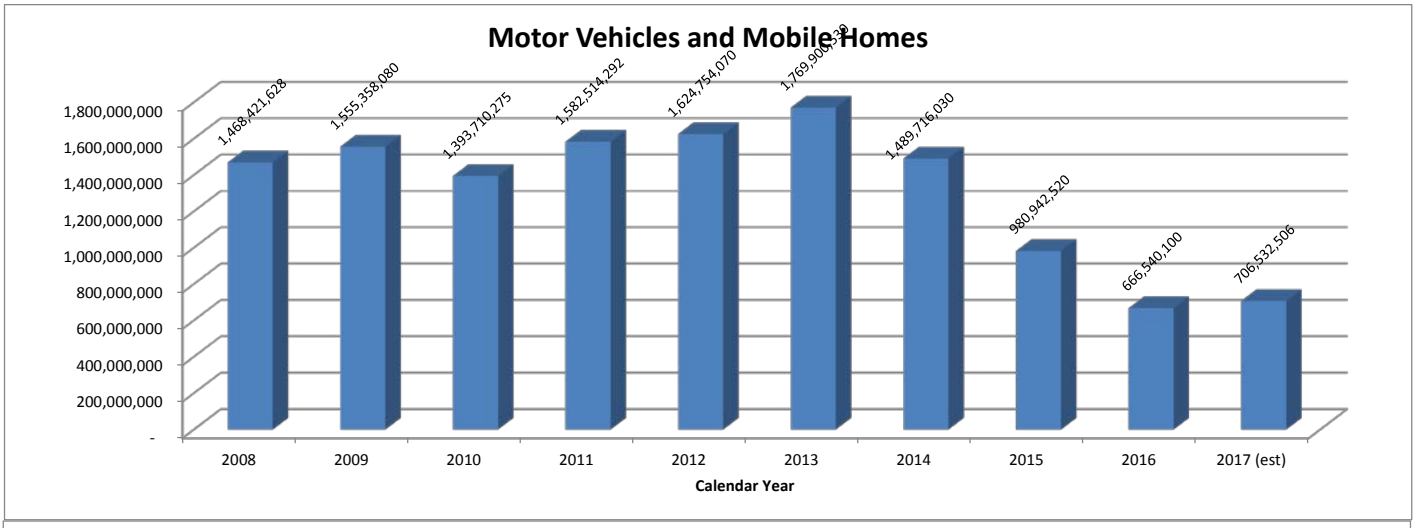


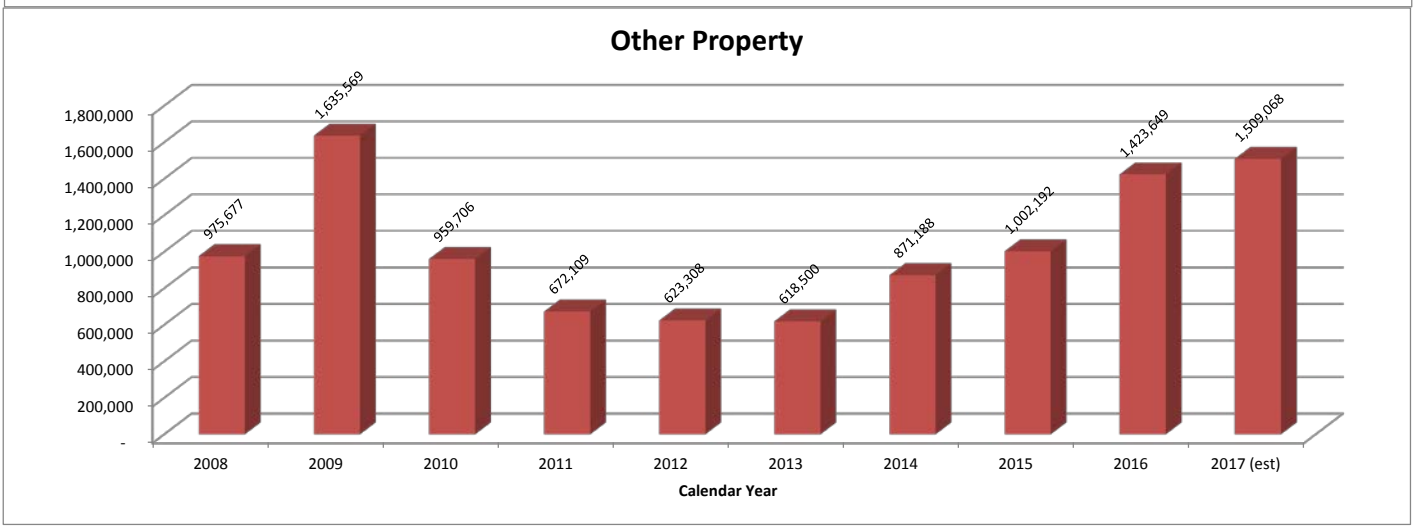



Agricultural
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
26,836,460
26,006,350
27,898,820
26,659,930
26,465,240
21,145,580
18,939,790
15,925,190
15,148,760
16,057,686
2008
2009
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2016
2017 (est)
Calendar Year

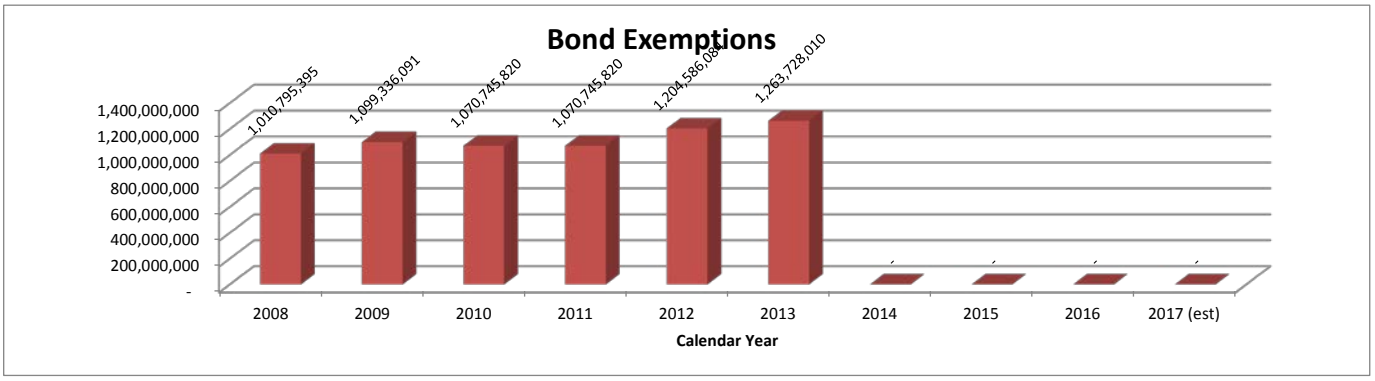

Preferential and Conservation Use
100,000,000
90,000,000
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
79,328,680
93,884,570
95,628,190
84,885,180
85,914,600
93,232,650
82,740,610
81,871,120
83,150,350
88,139,371
2008
2009
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2016
2017 (est)
Calendar Year

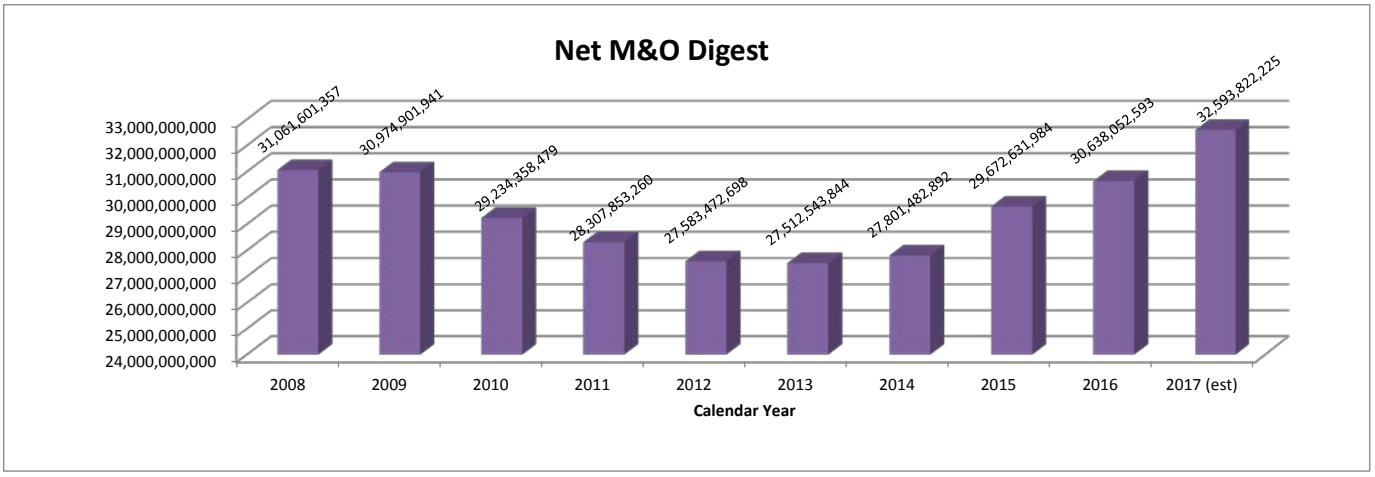

Utility
600,000,000
500,000,000
400,000,000
300,000,000
200,000,000
100,000,000
-
488,178,467
393,603,352
441,258,358
441,258,358
453,328,194
412,790,424
414,057,510
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478,595,812
507,311,561
2008
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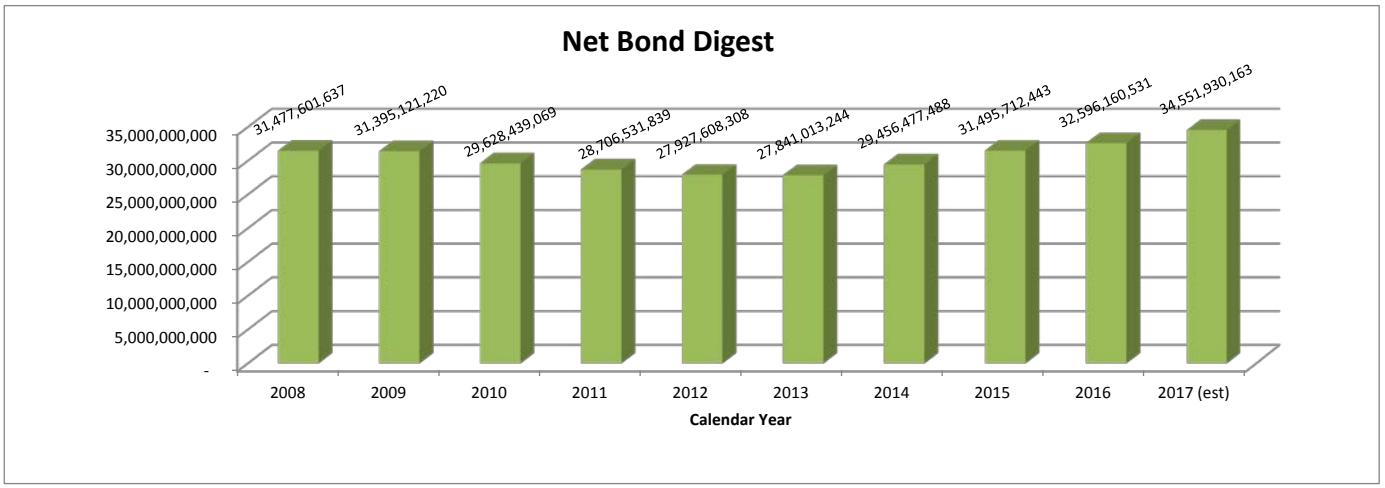

Motor Vehicles and Mobile Homes
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
1,468,421,628
1,555,358,080
1,393,710,275
1,582,514,292
1,624,754,070
1,769,900,538
1,489,716,030
980,942,520
666,540,100
706,532,506
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017 (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
-
975,677
1,635,569
959,706
672,109
623,308
618,500
871,188
1,002,192
1,423,649
1,509,068
2008
2009
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2016
2017 (est)
Calendar Year

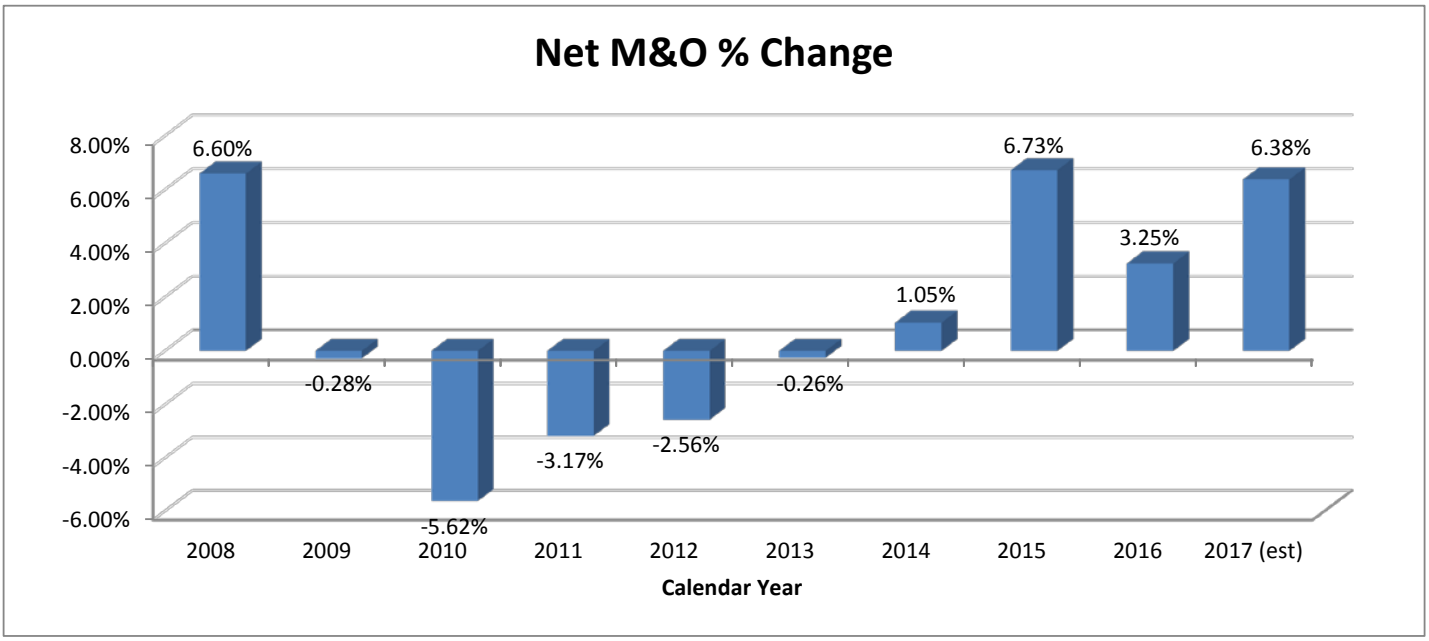

M&O Exemptions
1,426,795,675
1,519,555,370
1,464,826,410
1,469,424,399
1,548,721,694
1,592,197,410
1,654,994,596
1,823,080,459
1,958,107,938
1,958,107,938
2,000,000,000
1,500,000,000
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Calendar Year

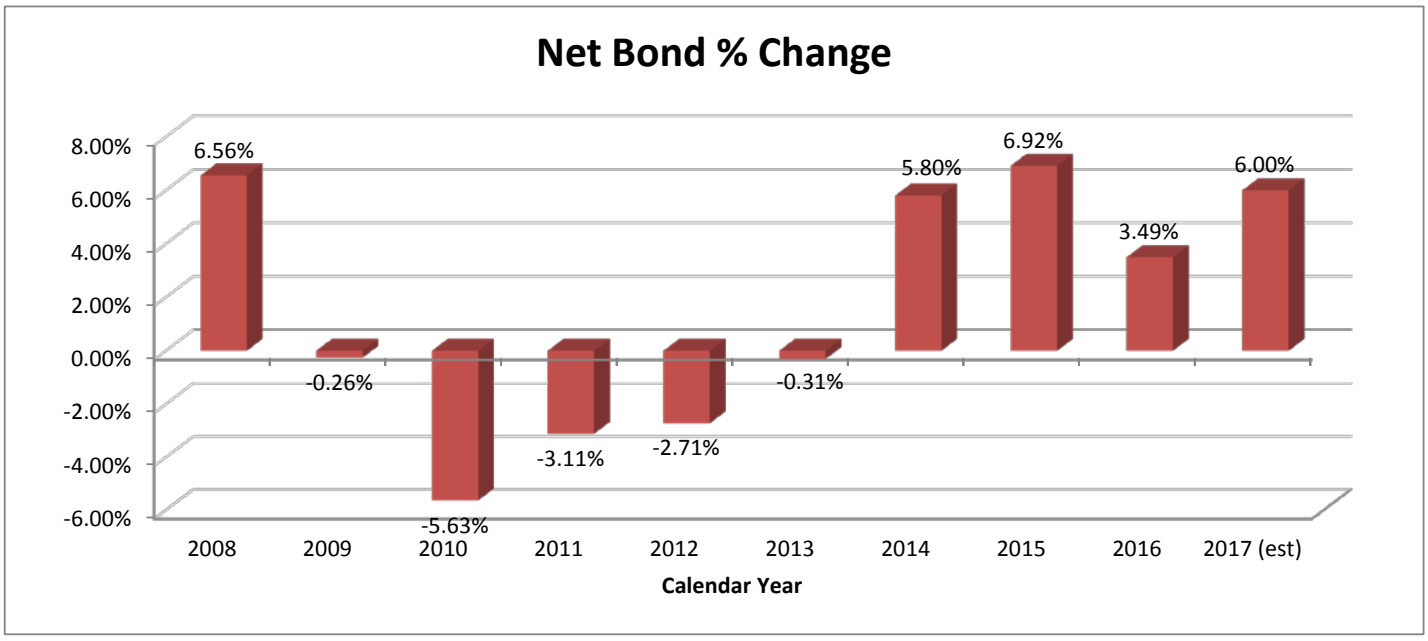

Bond Exemptions
1,010,795,395
1,099,336,091
1,070,745,820
1,070,745,820
1,204,586,084
1,263,728,010
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
2008
2009
2010
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2013
2014
2015
2016
2017 (est)
Calendar Year


Net M&O Digest
31,064,601,357
30,974,901,941
29,234,358,479
28,307,853,260
27,583,472,698
27,512,543,844
27,801,482,892
29,672,631,984
30,638,052,593
32,593,822,225
33,000,000,000
32,000,000,000
31,000,000,000
30,000,000,000
29,000,000,000
28,000,000,000
27,000,000,000
26,000,000,000
25,000,000,000
24,000,000,000
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017 (est)
Calendar Year


Net Bond Digest
31,477,601,637
31,395,121,220
29,628,439,069
28,706,531,839
27,927,608,308
27,841,013,244
29,456,477,488
31,495,712,443
32,596,160,531
34,551,930,163
35,000,000,000
30,000,000,000
25,000,000,000
20,000,000,000
15,000,000,000
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2017 (est)
Calendar Year

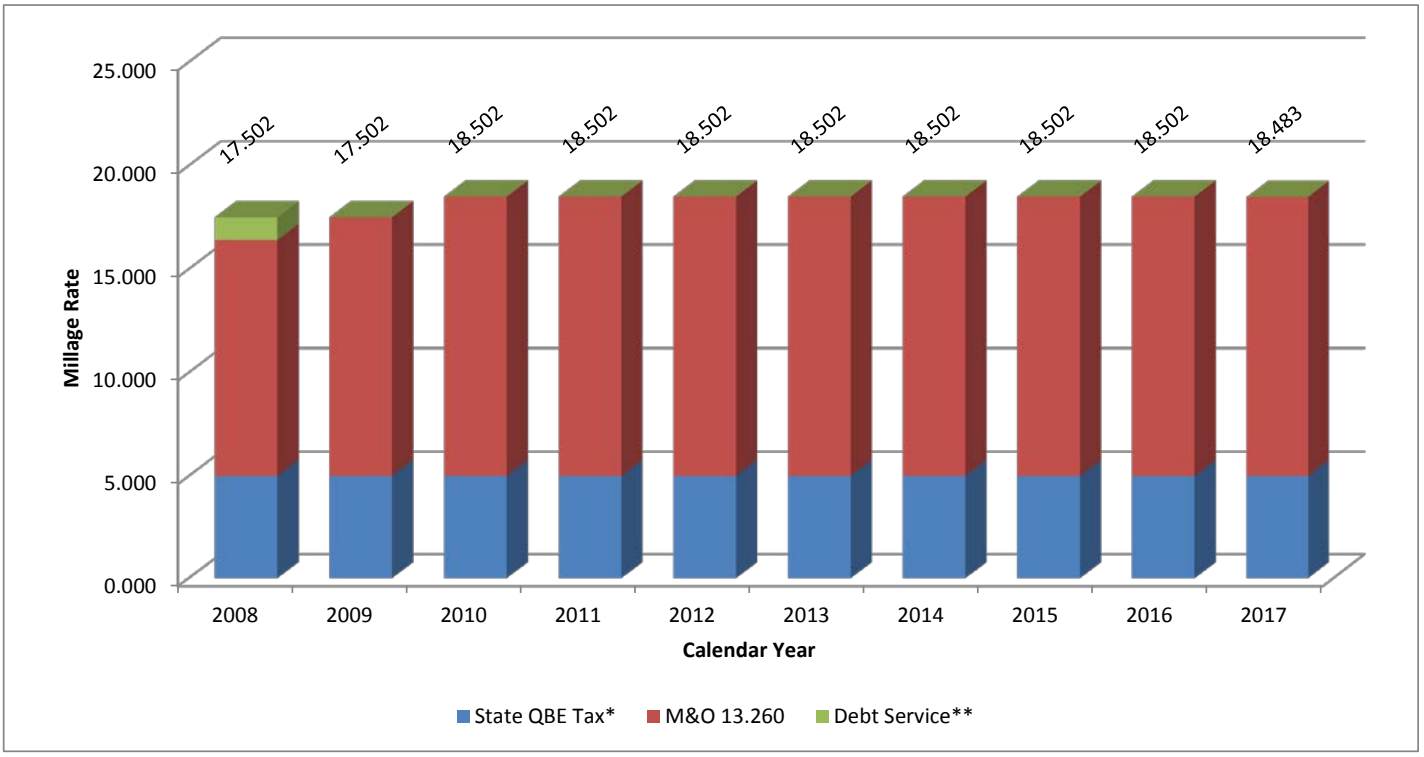
Fulton County School System
Revenue and Other Sources Tax Digest Growth Jurisdiction





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

	State QBE Tax*	M&O	Debt Service**	Total Millage Levied
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
2017	5.000	13.483	0.000	18.483

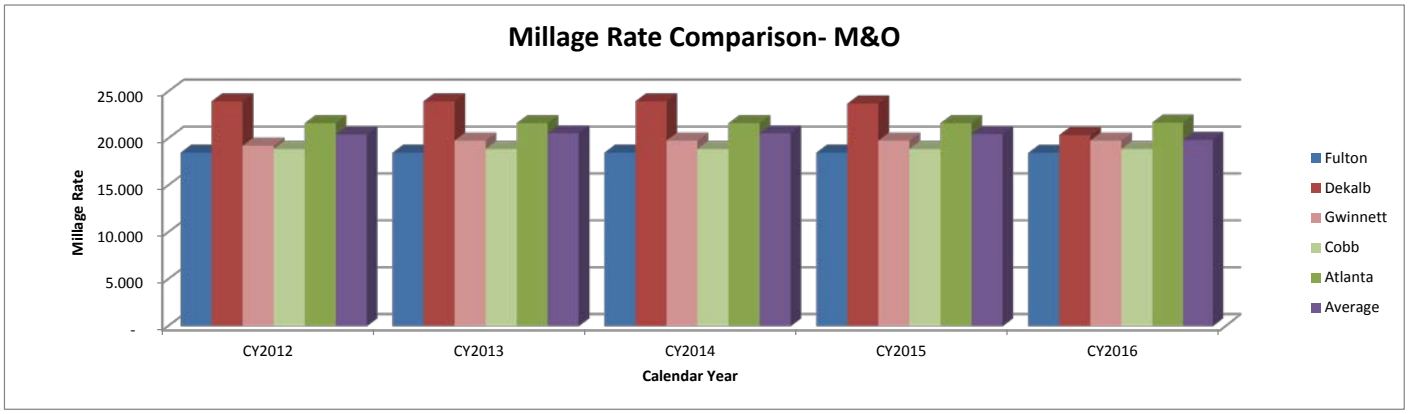


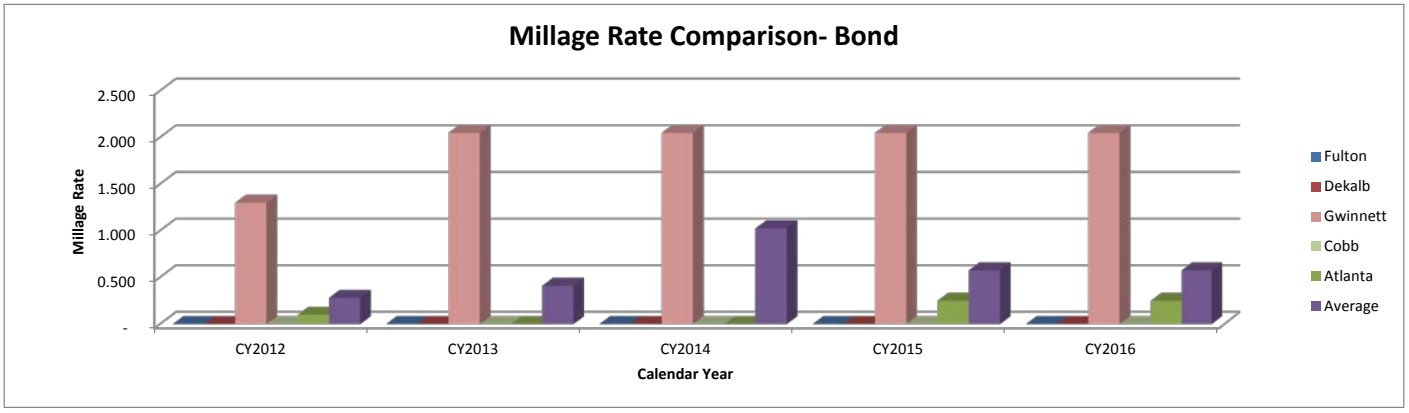
*5 Equivalent Mills Local Fair Share (LFS), also known as "Local Five Mills".

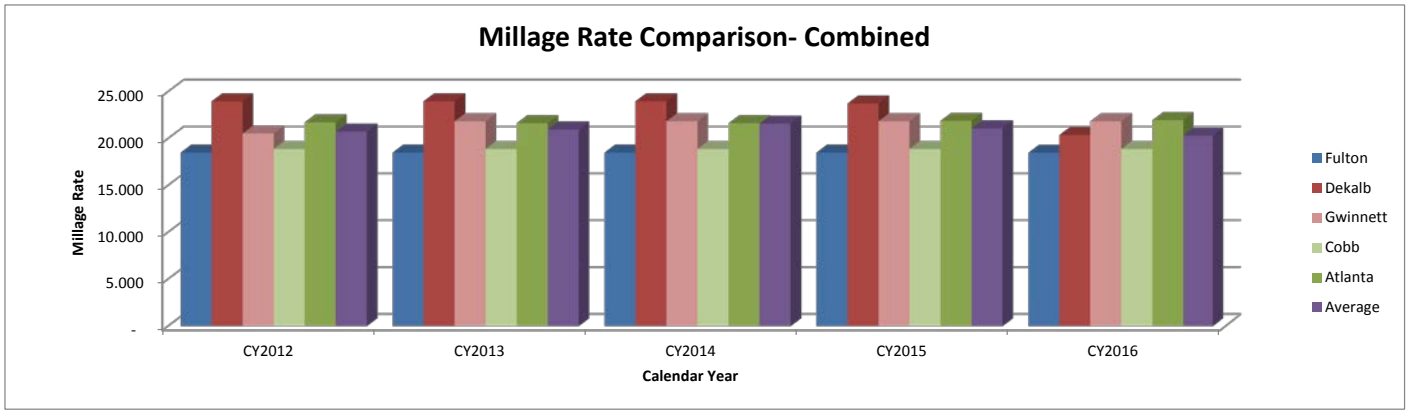
**Starting in 1997 tax year, Debt Service millage rate was reduced one-half mill using Special Purpose Local Option Sales Tax (SPLOST I) revenues as approved by the voters on March 18, 1997. Then from 1999 up to the current year, the Board decreased the debt service millage rate almost every year.

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

		CY2012			CY2013			CY2014			CY2015			CY2016		
District	**2017 FTE**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**	**M&O**	**Bond**	**Combined**
Fulton	95,248	18.502	-	18.502	18.502	-	18.502	18.502		18.502	18.502		18.502	18.483		18.483
Dekalb	100,864	23.980	-	23.980	23.980	-	23.980	23.980		23.980	23.730	-	23.730	20.380	-	20.380
Gwinnett	180,165	19.250	1.300	20.550	19.800	2.050	21.850	19.800	2.050	21.850	19.800	2.050	21.850	19.800	2.050	21.850
Cobb	114,286	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900	18.900	-	18.900
Atlanta	50,790	21.640	0.100	21.740	21.640	-	21.640	21.640		21.640	21.640		21.640	21.715	0.250	21.965
Average	108,271	20.454	0.280	20.734	20.564	0.410	20.974	20.564	1.025	20.974	20.514	0.683	20.924	19.856	0.575	20.316







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

Consolidated School (M&O) Digest

	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018 (est)	Change
Real and Personal	$ 27,334,292,726	$ 27,966,096,990	$ 30,513,963,811	$ 31,928,406,862	$ 33,844,111,274	$ 1,915,704,412
Motor Vehicles	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 666,540,100	$ 706,532,506	$ 39,992,406
Mobile Homes	$ 546,338	$ 505,288	$ 502,806	$ 477,031	$ 505,653.00	$ 28,622
Timber		$ 32,400	$ 149,517	$ 5,000	$ 5,300	$ 300
Heavy Duty Equipment	$ 1,650	$ 126,780	$ 153,789	$ 731,538	$ 775,430	$ 43,892
Gross Digest	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 34,551,930,163	$ 1,955,769,632
Less Exemptions	$ (1,592,197,410)	$ (1,654,994,596)	$ (1,823,080,459)	$ (1,958,107,938)	$ (1,958,107,938)	$ -
Net Digest	$ 27,512,543,844	$ 27,801,482,892	$ 29,672,631,984	$ 30,638,052,593	$ 32,593,822,225	$ 1,955,769,632
Millage	18.502	18.502	18.502	18.483	18.483	$ -
Net Levied	$ 509,037,086	$ 514,383,036	$ 549,003,037	$ 566,283,126	$ 602,431,616	$ 36,148,490
$ Increase	$ (1,312,336)	$ 5,345,950	$ 34,620,001	$ 17,280,089	$ 36,148,490	$ 18,868,401
% Increase	-0.26%	1.05%	6.73%	3.15%	6.38%	

School Bond Digest

	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018 (est)	Change
Real and Personal	$ 27,334,222,214	$ 27,966,096,990	$ 30,513,963,811	$ 31,928,406,862	$ 33,844,111,274	$ 3,962,309,872
Motor Vehicles	$ 1,769,900,540	$ 1,489,716,030	$ 980,942,520	$ 666,540,100	$ 706,532,506	$ (823,175,930)
Mobile Homes	$ 546,338	$ 505,288	$ 502,806	$ 477,031	$ 505,653	$ (28,257)
Timber	$ 70,512	$ 32,400	$ 149,517	$ 5,000	$ 5,300	$ (27,400)
Heavy Duty Equipment	$ 1,650	$ 126,780	$ 153,789	$ 731,538	$ 775,430	$ 604,758
Gross Digest	$ 29,104,741,254	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 34,551,930,163	$ 3,139,683,043
Less Exemptions	$ (1,263,728,010)	$ -				$ -
Net Digest	$ 27,841,013,244	$ 29,456,477,488	$ 31,495,712,443	$ 32,596,160,531	$ 34,551,930,163	$ 3,139,683,043
Millage	-	-	-	-	-	$ -
Net Levied	$ -	$ -	$ -	$ -	$ -	$ -
$ Increase	$ -	$ -	$ -	$ -	$ -	$ -
% Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Combined Millage Rate

	CY2013 FY2014	CY2014 FY2015	CY2015 FY2016	CY2016 FY2017	CY2017 FY2018 (est)	Change
Maintenance and Operations	18.502	18.502	18.502	18.483	18.483	-
GO Bond	-	-	-	-	-	-
Combined Total	**18.502**	**18.502**	**18.502**	**18.483**	**18.483**	**-**

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.

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

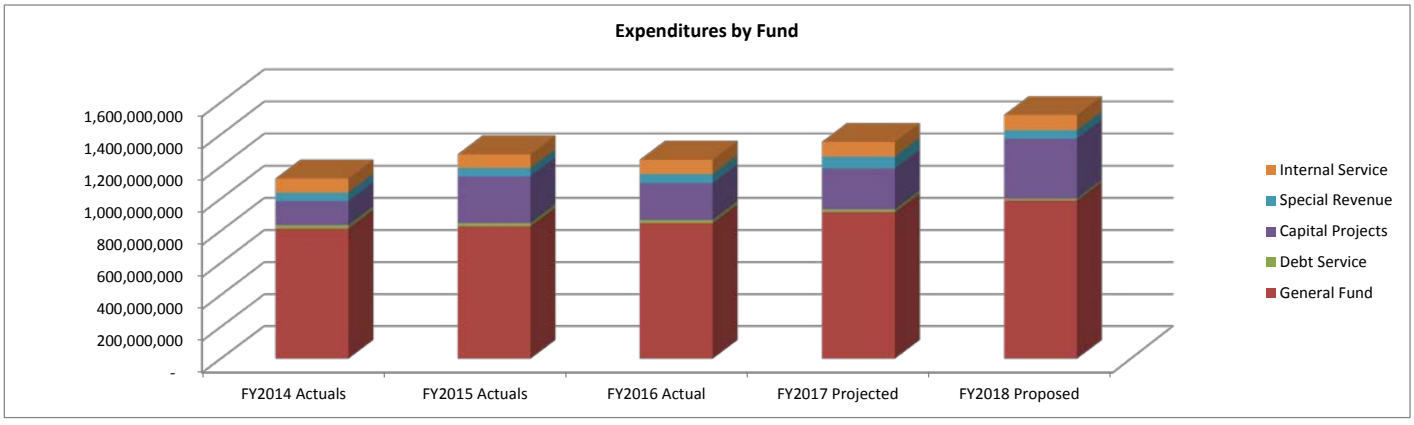
Expenditure Overview

The Expenditure Overview reflects the total budget for each fund by Business Area, or unit of the organization. The summary shows a three-year history of actual expenditures, the current operating year's budget, and the preliminary FY2018 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
FY2018 Budget for All Funds
Expenditure Summary by Fund

	Fund Name	FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	FY2017 to FY2018 Difference	% Change FY2017 to FY2018
100	General Fund	828,069,546	847,831,410	916,284,105	988,038,426	1,013,313,270	25,274,845	2.76%
200	Debt Service Fund	21,081,510	20,537,791	19,986,742	16,436,834	12,132,721	(4,304,113)	-26.19%
3xx	Capital Projects Fund	149,820,115	291,627,956	227,983,014	254,526,474	374,251,169	119,724,696	52.51%
400	Schoolwide Schools	15,407,870	14,831,913	16,376,229	20,916,146	15,219,604	(5,696,542)	-27.24%
402	Title I	6,657,790	7,725,380	7,790,264	18,665,443	6,849,267	(11,816,176)	-63.31%
404	Special Education	16,438,852	14,022,017	18,253,430	19,615,274	18,326,331	(1,288,943)	-6.57%
406	Vocational Education-Federal Funded	609,050	639,328	627,848	680,406	713,614	33,208	4.88%
414	Title II	2,361,091	2,106,894	1,886,168	2,922,956	1,805,194	(1,117,762)	-38.24%
416	Race to the Top	656,440	765,829	575,391	672,085	-	(672,085)	0.00%
430	Charter Schools - Federal	254,958	196,619	-	-	-	-	0.00%
432	Education Of Homeless Children	67,849	55,674	57,157	70,655	69,058	(1,597)	-2.26%
460	TITLE III	760,392	1,121,180	888,082	1,107,033	869,642	(237,391)	-21.44%
478	USDA - Fresh Fruits and Vegetables	-	413,459	551,496	602,017	-	(602,017)	0.00%
491	Teaching American History (Tah)	82,634	-	-	-	-	-	0.00%
492	Smaller Learning Communities	54,375	-	-	-	-	-	0.00%
493	Students Against Destructive Decision	10,365	2,958	8,653	107,847	45,000	(62,847)	-58.27%
496	Net-Q	63,172	39,468	-	-	-	-	0.00%
499	Crest-Ed	-	-	32,320	168,930	123,750	(45,180)	-26.74%
500	Principals Account	2,833,094	2,746,520	2,252,107	-	-	-	0.00%
546	Local assistance-GADCA	10,000	-	-	-	-	-	0.00%
554	Cabinet Reimbursement	27,976	32,439	25,837	30,668	-	(30,668)	0.00%
555	The Broad Residency Grant	147,126	89,158	60,398	30,091	-	(30,091)	0.00%
559	Non Fed & Non State Pgms	798,858	705,195	1,356,704	1,520,569	490,000	(1,030,569)	-67.78%
560	Pre-Kindergarten (Lottery)	5,860,513	5,732,606	6,522,347	6,934,954	7,218,103	283,149	4.08%
580	SHAPE Initiative	-	23,923	46,509	120,986	-	(120,986)	0.00%
600	School Nutrition	39,189,022	36,208,120	40,219,724	42,243,867	42,631,826	387,959	0.96%
700	Pension	31,604,067	32,293,077	31,732,132	33,231,270	34,081,245	849,976	2.56%
705	School Activity	16,750,302	16,111,284	16,156,425	16,459,736	18,706,149	2,246,413	13.90%
801	Capital Assets - Govt Funds	10,000	(0)	735,308	-	-	-	0.00%
	Total	**1,139,626,967**	**1,295,860,199**	**1,310,408,391**	**1,425,102,664**	**1,546,845,944**	**121,743,280**	**8.54%**
	Per Pupil	**12,031.53**	**13,631.31**	**13,713.08**	**14,835.08**	**15,945.06**	**1,110**	**7.48%**



Total Projected Enrollment **97,011**

General Fund per Student

Total General Fund expenditures per pupil

Total Budgeted Expenditures	$	1,013,313,270
General Fund Expenditures Per Student	**$**	**10,445.34**

Instructional Expenditures per Student

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

			Percent of Total Budget
Direct Instruction	$	677,200,553	43.78%
Pupil Services	$	46,894,028	3.03%
Improvement of Instruction	$	56,070,881	3.62%
Educational Media Services	$	14,708,071	0.95%
Sub-Total (Instructional Expenditures)	**$**	**794,873,534**	**51.39%**
Net Instructional Expenditures Per Student	**$**	**8,193.64**	

Current Expenditures per Student

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

General Fund	$	1,013,313,270
Special Revenue Funds	$	51,729,563
Debt Service Funds	$	12,132,721
Sub-Total Current Expenditures	**$**	**1,077,175,555**
Net Current Expenditures Per Student	**$**	**11,103.64**

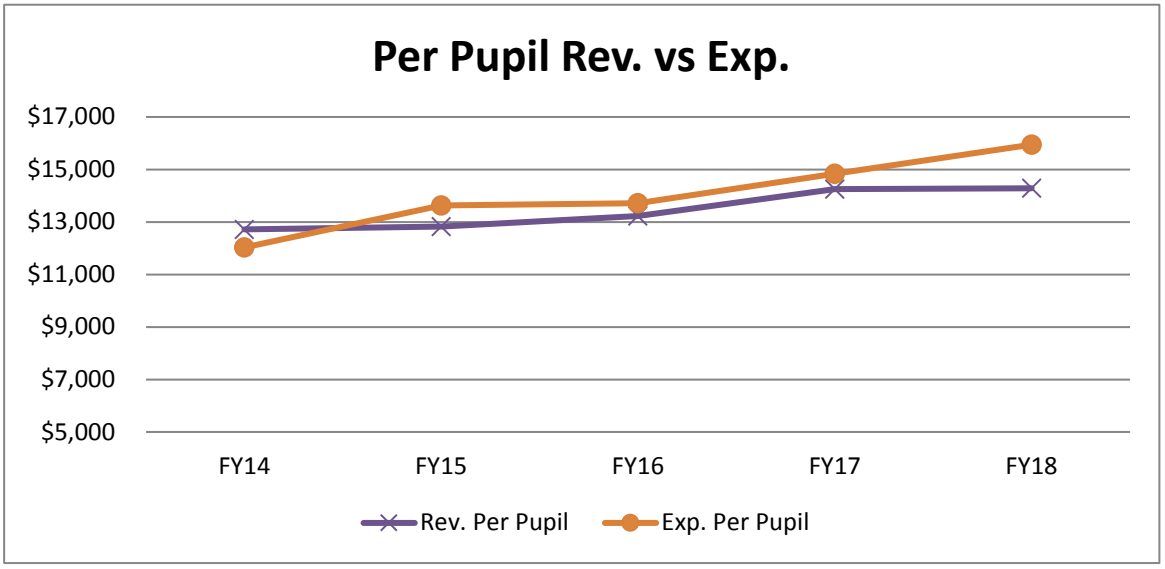
Total Expenditures per Student

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

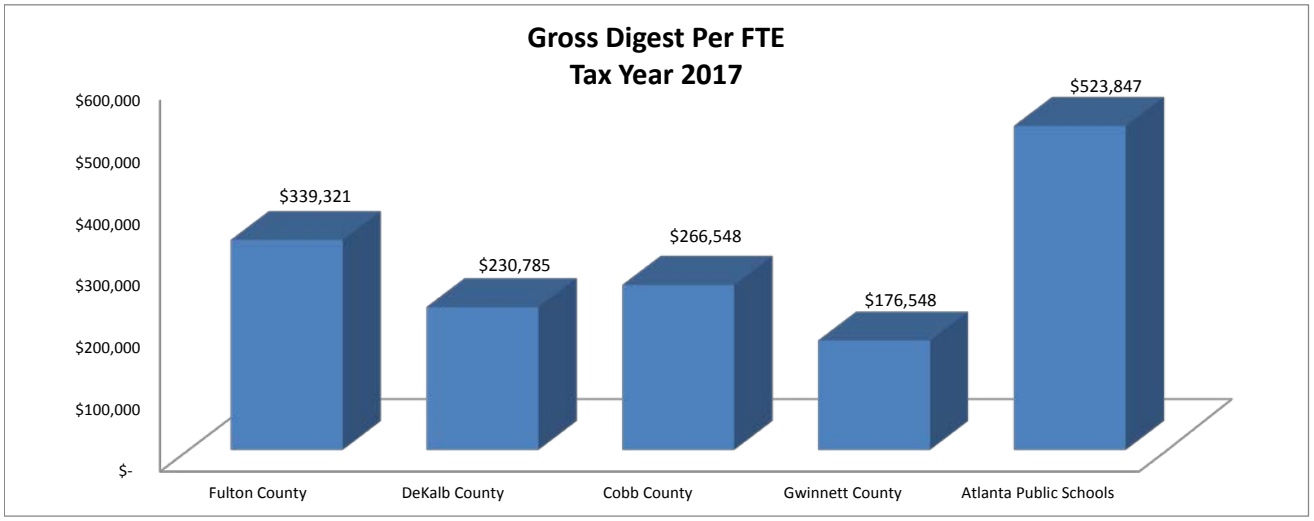
Total Budgeted Expenditures	$	1,546,845,944
Budgeted Expenditures Per Student	**$**	**15,945.06**

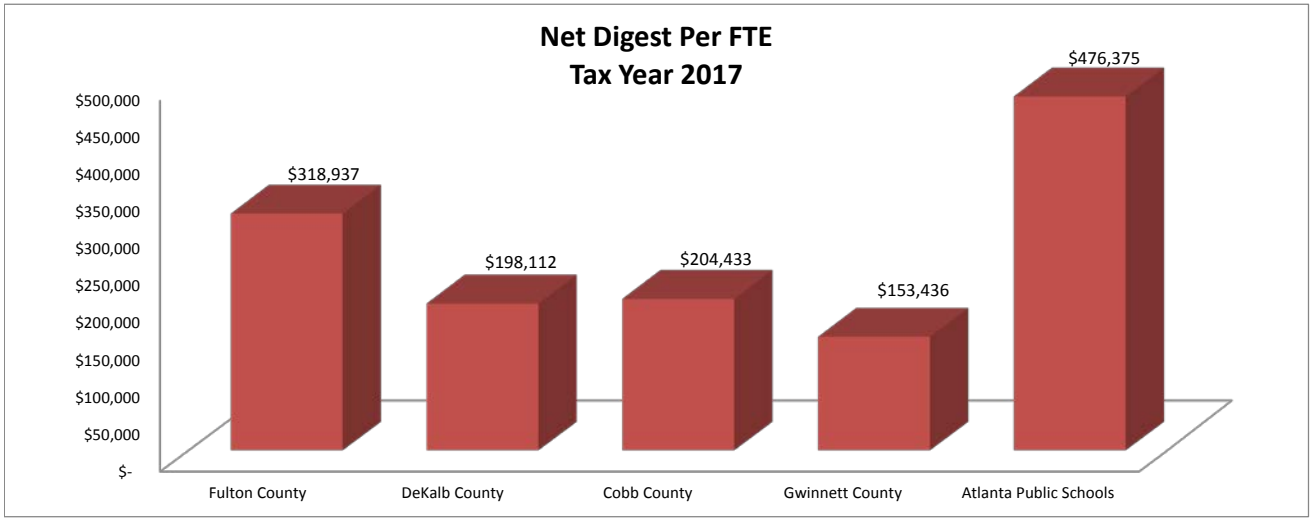
Fulton County School System
FY2018 Budget for All Funds
Exp. Per Student Cont.

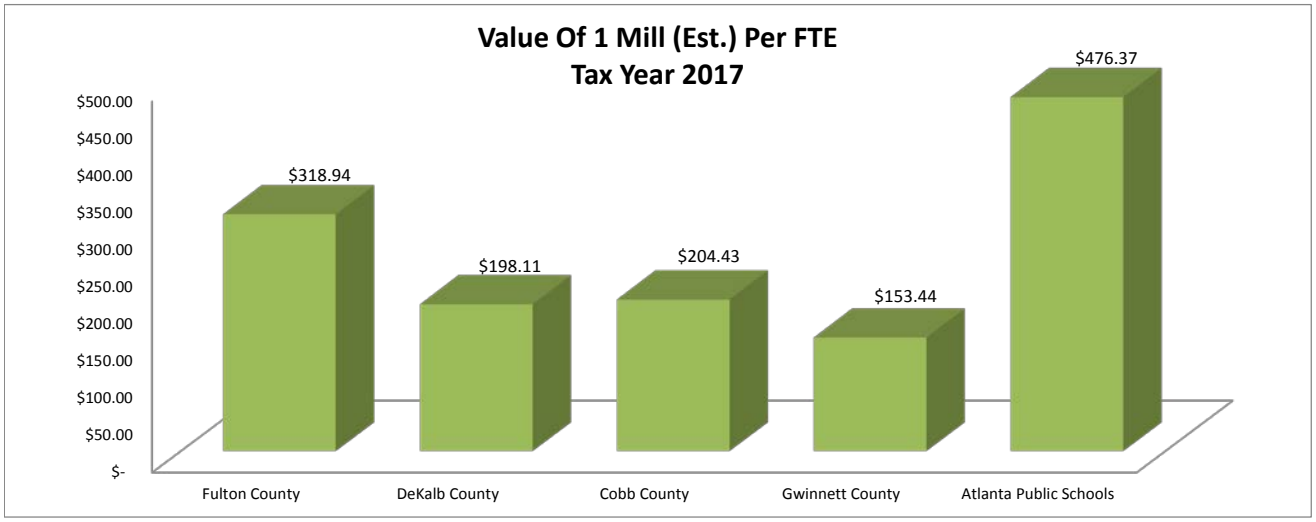
FY	Enrollment	Total Rev.	Rev. Per Pupil	Total Exp.	Exp. Per Pupil
FY14	94,720	$ 1,204,644,357	$ 12,718	$ 1,139,626,967	$ 12,032
FY15	95,065	$ 1,219,504,915	$ 12,828	$ 1,295,860,199	$ 13,631
FY16	95,559	$ 1,264,157,681	$ 13,229	$ 1,310,408,391	$ 13,713
FY17	96,063	$ 1,369,266,344	$ 14,254	$ 1,425,102,664	$ 14,835
FY18	97,011	$ 1,385,595,359	$ 14,283	$ 1,546,845,944	$ 15,945



	FY17 FTE	Gross Digest	Net Digest		Value of a Mill
Fulton County	96,063	$32,596,160,531	$30,638,052,593		$30,638,053
DeKalb County	100,864	$23,277,872,745	$19,982,335,855		$19,982,336
Cobb County	114,286	$30,462,668,710	$23,363,789,838		$23,363,790
Gwinnett County	180,165	$31,807,828,100	$27,643,711,814		$27,643,712
Atlanta Public Schools	50,790	$26,606,164,701	$24,195,082,783		$24,195,083







Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	499	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	Crest-Ed	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
1000	**ADMIN. SERVICES**																		
1000001000	BOARD	283,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	283,062
1000002000	SUPERINTENDENT	1,198,374	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,198,374
1000004000	COMMUNICATIONS	1,059,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,059,064
1000009000	INTERNAL AUDIT	1,010,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,010,488
1000010000	BRDCST & VIDEO TECH	245,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	245,917
1000011000	GRANTS	227,978	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	227,978
1000012000	FCS FOUNDATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub-Total	**4,024,882**																	**4,024,882**
1500	**ASSESSMENT & ACCOUNT**																		
1500001000	ACCOUNTABILITY (ASSESSMENT & ACC	348,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	348,458
1500007000	DATA UTILIZATION	1,143,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,143,824
1500008000	CHARTER SCHOOLS	483,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	483,286
1500009000	SCHOOL FLEX GOVERNANCE	795,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	795,389
1500010000	STRATEGY AND INNOVATION	388,993	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	388,993
1500013000	PROGRAM EVALUATION	724,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	724,176
1500053000	SACS	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
	Sub-Total	**3,974,127**																	**3,974,127**
2000	**ASSOC. SUPT. FOR C&I**																		
2000001000	ACADEMICS (CURR. & INSTRUCTION)	2,634,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,634,218
2000002000	AREA SUPT OFFICE1	1,174,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,174,102
2000003000	AREA SUPT OFFICE2	988,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	988,623
2000004000	AREA SUPT OFFICE3	967,508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	967,508
2000005000	AREA SUPT OFFICE4	1,032,253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,032,253
2000006000	ASSESSMENT (CURR. & INSTRUCTION)	1,088,522	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,088,522
2000008000	TESTING MATERIALS	4,374,187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,374,187
2000009000	ACHIEVEMENT ZONE	909,901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	909,901
	Sub-Total	**13,169,314**																	**13,169,314**
2200	**ELEM. & SEC. C&I**																		
2200000000	TEXTBOOKS	5,092,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,092,380
2200001000	LEARNING AND TEACHING (ELEM C&I)	678,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	678,138
2200002000	JROTC	307,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	307,640
2200003000	HEALTH & PE	453,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	453,702
2200005000	HUMANITIES (SOCIAL STUDIES)	1,618,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,618,152
2200007000	STEM (MATH)	969,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	969,836
2200014000	ADVANCE STUDIES	1,312,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,312,010
2200015000	CAREER PREP AND TECH ED (CAREER T	1,432,877	-	-	-	-	-	713,614	-	-	-	-	-	-	-	-	-	-	2,146,491
2200016000	INSTRUCTIONAL TECH/MEDIA SERVICES	2,554,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,554,589
2200021000	TEACHING MUSEUMS	512,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	512,204
2200022000	SOFTWARE UPDATE	3,843,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,843,038
2200023000	VIRTUAL LEARNING	2,264,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,264,101
2200024000	VISUAL ARTS	507,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	507,836
2200025000	PERFORMING ARTS	850,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	850,949
2200260000	TEACHING MUSEUMS-CUST	106,205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,205
	Sub-Total	**22,503,656**						**713,614**											**23,217,270**
2300	**INSTRUCTIONAL SERV.**																		
2300000000	INSTR. SUPPORT SRVCS	290,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,307
2300003000	STUDENT DISCIPLINE	654,061	-	-	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	699,061
2300004000	SOCIAL WORK	454,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	454,650
2300005000	GUIDANCE/COUNSELING	1,159,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,159,753
2300006000	SST/504	131,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,989
2300009000	ESOL	496,599	-	-	-	-	-	-	-	-	869,642	-	-	-	-	-	-	-	1,366,241
2300010000	TITLE/NCLB/COMPL.	-	-	-	-	5,803,990	-	-	-	-	-	-	-	-	-	-	-	-	5,803,990
2300012000	HOMELESS	180,053	-	-	-	-	-	-	-	69,058	-	-	-	-	-	-	-	-	249,111
2300013000	EXTENDED LEARNING SUPPORT SER	548,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	548,607
2300014000	PRE-K REMEDIAL SUPPORT	227,994	-	-	-	-	-	-	-	-	-	-	-	-	393,930	-	-	-	621,925
2300016000	INTERVENTION SERVICES	217,269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	217,269
	Sub-Total	**4,361,282**				**5,803,990**				**69,058**	**869,642**	**45,000**			**393,930**				**11,542,902**
2400	**SPECIAL EDUCATION**																		
2400001000	SPECIAL EDUCATION	2,529,861	-	-	-	-	1,186,862	-	-	-	-	-	-	-	-	-	-	-	3,716,723
2400002000	PSYCH. SERVICES	343,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343,489
	Sub-Total	**2,873,350**					**1,186,862**												**4,060,212**
2500	**CONTINUING ED**																		
2500002000	VIRTUAL CAMPUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2500003000	MS EXTENDED LEARNING	270,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	270,000
2500004000	NIGHT SCHOOL	188,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188,332
2500006000	GHSGT/REMEDITATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2500007000	ES EXTENDED LEARNING	757,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	757,000
2500008000	ES SUMMER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2500009000	MS SUMMER PROGRAM	380,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	380,000
2500010000	HS SUMMER PROGRAM	630,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	630,000
	Sub-Total	**2,225,332**																	**2,225,332**
3200	**FINANCIAL SERVICES**																		
3200001000	FINANCIAL SERVICES	805,097	12,132,721	17,232,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,170,511
3200003000	BUDGET SERVICES	748,607	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	749,607
3200004000	ACCOUNTING SERVICES	1,263,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,263,658
3200005000	FISCAL SERVICES	1,720,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,720,554

Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	499	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	Crest-Ed	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
3200009000	CONTRACTING/PURCH.	884,498	-	136,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020,594
3200010000	LOCAL SCHL ACCOUNTIN	583,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	583,963
3200014000	RISK MANAGEMENT	5,001,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,001,032
3200100000	DW INSTRUCTION	3,370,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,706,149	22,076,203
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	929,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	929,286
3200260000	DW MAINTENANCE AND OPERATIONS	7,139,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,139,676
3200270000	DW TRANSPORTATION	5,785,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,785,274
3200280000	DW CENTRAL SUPPORT	907,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	907,868
3200290000	DW OTHER SUPPORT SVCS	40,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,035
3200500000	DW TRANSFERS	965,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	965,563
	Sub-Total	**33,461,967**	**12,132,721**	**17,369,788**														**18,706,149**	**81,670,626**
3500	**INFORMATION TECH.**																		
3500001000	INFORMATION TECH	554,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	554,009
3500002000	DATA WAREHOUSE	1,507,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,507,614
3500005000	STUDENT INFO SYSTEMS	1,958,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,958,076
3500006000	RECORD MGT-ARCHIVING	589,875	-	-	-	-	48,441	-	-	-	-	-	-	-	-	-	-	-	638,316
3500010000	INFRASTRUCTURE MGT	6,969,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,969,713
3500011000	SAP PROJECT MGT	2,993,766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,993,766
3500013000	IT PROGRAM MANAGEMENT	-	-	44,514,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,514,093
3500014000	SCHOOL TECHNOLOGY SUPPORT	7,204,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,204,089
3500015000	INFORMATION TECHNOLOGY SECURITY	944,428	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	944,428
	Sub-Total	**22,721,571**		**44,514,093**			**48,441**												**67,284,105**
3600	**HEALTH/SAFETY/RISK**																		
3600001000	SAFETY AND SECURITY	423,466	-	3,509,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,933,011
3600002000	CAMPUS POLICE	2,910,771	-	212,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,123,305
3600004000	HEALTH SERVICES	432,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	432,289
	Sub-Total	**3,766,527**		**3,722,078**															**7,488,605**
3700	**OPERATIONS**																		
3700001000	OPERATIONS	456,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	456,055
3700003000	FACILITIES SERVICES	262,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262,362
3700004000	CUSTODIAL SERVICES	2,514,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,514,213
3700005000	BUILDING PROGRAM	-	-	287,543,293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	287,543,293
3700006000	TRANSPORTATION	47,095,144	-	6,719,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,814,944
3700007000	WAREHOUSE OPERATIONS	1,877,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,877,332
3700008000	PRINTING SERVICES	726,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	726,264
3700010000	MAINTENANCE	20,178,809	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,178,809
3700011000	PORTABLES	3,958,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,958,593
3700012000	BUILDING MANAGER	996,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	996,995
3700013000	PROPERTY CONTROL	209,750	-	7,732,117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,941,867
3700015000	OPERATIONAL PLANNING	592,493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	592,493
3700018000	CAPITAL IMPROVEMENTS	428,891	-	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,428,891
3700266000	TRANS - CUST SUPPORT	152,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152,718
3700699000	SUPPORT-UTILITIES	17,550,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,550,275
	Sub-Total	**96,999,894**		**303,995,210**															**400,995,104**
3800	**SCHOOL NUTRITION**																		
3800310000	SNP-CENTRAL SUPPORT	-	-	2,750,000	-	-	-	-	-	-	-	-	-	-	-	4,227,425	-	-	6,977,425
3800312000	SNP SUMMER SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275,241	-	-	275,241
3800314000	SNP F&R DISTRICTWIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,003,768	-	-	1,003,768
	Sub-Total			**2,750,000**												**5,506,434**			**8,256,434**
3900	**PENSION**																		
3900999000	Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,081,245	-	34,081,245
	Sub-Total																**34,081,245**		**34,081,245**
4000	**HUMAN RESOURCES**																		
4000001000	TALENT (HUMAN RESOURCES)	1,723,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,723,078
4000002000	TALENT STAFFING (PERSONNEL SERVIC	2,502,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,502,062
4000003000	TALENT MGT AND ORG DEV (SCH CERT	827,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827,414
4000005000	LEARNING AND DEV- STATE	89,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,600
4000006000	LEARNING AND DEV	2,312,092	-	-	-	-	-	-	1,805,194	-	-	-	111,000	-	-	-	-	-	4,228,286
	Sub-Total	**7,454,247**							**1,805,194**				**111,000**						**9,370,441**
	Elementary Schools																		
5001	ABBOTTS HILL ES	5,190,966	-	-	-	-	35,708	-	-	-	-	-	-	-	-	267,355	-	-	5,494,029
5002	ALPHARETTA ES	5,629,528	-	-	-	-	413,245	-	-	-	-	-	-	-	89,809	206,069	-	-	6,338,651
5003	BARNWELL ES	5,434,671	-	-	-	-	82,917	-	-	-	-	-	-	-	84,298	260,308	-	-	5,862,195
5004	BETHUNE ES	5,561,807	-	-	297,600	-	219,795	-	-	-	-	-	-	-	160,758	528,768	-	-	6,768,727
5005	BROOKVIEW ES	4,027,288	-	-	210,720	-	-	-	-	-	-	-	-	490,000	156,564	392,862	-	-	5,277,434
5006	CAMPBELL ES	6,419,732	-	-	265,920	-	201,638	-	-	-	-	-	-	-	72,040	461,406	-	-	7,420,736
5007	COGBURN WOODS ES	6,406,584	-	-	-	-	121,850	-	-	-	-	-	-	-	-	265,338	-	-	6,793,772
5008	COLLEGE PARK ES	6,246,328	-	-	365,760	-	25,705	-	-	-	-	-	-	-	153,384	616,199	-	-	7,407,376
5009	CONLEY HILLS ES	5,364,164	-	-	249,600	-	172,213	-	-	-	-	-	-	-	153,257	457,359	-	-	6,396,593
5010	CRABAPPLE CROSSING ES	5,334,292	-	-	-	-	-	-	-	-	-	-	-	-	-	190,882	-	-	5,525,174
5011	CREEK VIEW ES	6,205,550	-	-	-	-	-	-	-	-	-	-	-	-	-	282,315	-	-	6,487,865
5012	DOLVIN ES	5,731,409	-	-	-	-	55,511	-	-	-	-	-	-	-	-	279,437	-	-	6,066,357
5013	DUNWOODY SPRINGS ES	5,100,335	-	-	171,360	-	221,227	-	-	-	-	-	-	-	161,629	317,148	-	-	5,971,698

Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary

BA	Organization	100 General Fund	200 Debt Service Fund	3xx Capital Projects Fund	400 Federal	402 Title I	404 Special Education	406 Vocational Education-Federal Funded	414 Title II	432 Education Of Homeless Children	460 TITLE III	493 Students Against Destructive Decision	499 Crest-Ed	559 Misc	560 Pre-Kindergarten (Lottery)	600 School Nutrition	700 Pension	705 School Activity Funds	Total Budget
5014	JACKSON, ESTHER ES	6,057,557	-	-	217,532	-	486,791	-	-	-	-	-	-	-	187,897	422,185	-	-	7,371,962
5015	WEST, EVOLINE C. ES	5,901,979	-	-	276,000	-	32,280	-	-	-	-	-	-	-	156,691	552,646	-	-	6,919,596
5016	FINDLEY OAKS ES	4,575,284	-	-	-	-	100,604	-	-	-	-	-	-	-	168,845	227,878	-	-	5,072,610
5017	GULLATT ES	5,018,023	-	800,000	261,120	-	-	-	-	-	-	-	1,000	-	163,985	481,370	-	-	6,725,498
5018	HAPEVILLE ES	5,838,772	-	-	274,560	-	-	-	-	-	-	-	-	-	215,977	447,659	-	-	6,776,968
5019	HEARDS FERRY ES	5,591,404	-	-	-	-	107,894	-	-	-	-	-	-	-	182,694	266,433	-	-	6,148,425
5020	HEMBREE SPRINGS ES	5,511,151	-	-	129,472	-	144,541	-	-	-	-	-	-	-	188,250	268,549	-	-	6,241,963
5021	HERITAGE ES	5,341,517	-	-	286,560	-	392,621	-	-	-	-	-	-	-	134,309	452,308	-	-	6,607,314
5022	HIGH POINT ES	5,777,893	-	-	159,460	-	148,897	-	-	-	-	-	-	-	187,093	388,436	-	-	6,661,778
5023	HILLSIDE ES	4,761,232	-	-	88,060	-	245,525	-	-	-	-	-	-	-	164,856	252,622	-	-	5,512,295
5024	HOLMES, HAMILTON ES	5,491,813	-	-	304,320	-	308,566	-	-	-	-	-	-	-	162,081	505,936	-	-	6,772,715
5025	LAKE WINDWARD ES	6,217,302	-	-	-	-	524,440	-	-	-	-	-	-	-	-	218,113	-	-	6,959,854
5026	LIBERTY POINT ES	5,943,043	-	-	249,900	-	331,638	-	-	-	-	-	-	-	175,512	556,546	-	-	7,256,640
5027	NOLAN, LOVE T. ES	5,540,468	-	-	290,400	-	38,421	-	-	-	-	-	-	-	157,264	554,400	-	-	6,580,953
5028	MANNING OAKS ES	6,286,528	-	-	-	-	-	-	-	-	-	-	-	-	89,909	333,808	-	-	6,710,245
5029	MEDLOCK BRIDGE ES	5,189,487	-	-	-	-	64,559	-	-	-	-	-	-	-	178,721	239,629	-	-	5,672,396
5030	MIMOSA ES	7,325,578	-	-	353,280	-	172,945	-	-	-	-	-	-	-	187,003	550,562	-	-	8,589,367
5031	MOUNT OLIVE ES	5,754,443	-	-	274,560	-	303,403	-	-	-	-	-	-	-	174,460	491,434	-	-	6,998,300
5032	MOUNTAIN PARK ES	5,857,223	-	-	-	-	345,525	-	-	-	-	-	-	-	-	230,182	-	-	6,432,930
5033	NEW PROSPECT ES	4,906,384	-	-	-	-	118,759	-	-	-	-	-	-	-	-	213,855	-	-	5,238,998
5034	NORTHWOOD ES	5,752,965	-	-	-	-	32,633	-	-	-	-	-	-	-	-	304,349	-	-	6,089,947
5036	OCEE ES	5,433,818	-	-	-	-	99,607	-	-	-	-	-	-	-	-	254,271	-	-	5,787,696
5037	PALMETTO ES	4,542,598	-	-	201,600	-	123,126	-	-	-	-	-	-	-	152,204	392,639	-	-	5,412,168
5038	PARKLANE ES	4,970,566	-	-	254,100	-	33,578	-	-	-	-	-	3,250	-	161,629	399,825	-	-	5,822,949
5039	RANDOLPH ES	4,606,959	-	-	186,116	-	-	-	-	-	-	-	-	-	174,813	364,260	-	-	5,332,147
5040	RENAISSANCE ES	4,882,980	-	-	191,352	-	71,363	-	-	-	-	-	-	-	186,504	421,115	-	-	5,753,314
5041	RIVER EVES ES	5,020,154	-	-	103,292	-	40,079	-	-	-	-	-	-	-	-	260,663	-	-	5,424,188
5042	ROSWELL NORTH ES	6,550,874	-	-	-	-	179,201	-	-	-	-	-	-	-	72,619	268,993	-	-	7,071,686
5043	LEWIS, S.L. ES	4,983,590	-	-	241,440	-	312,103	-	-	-	-	-	-	-	175,934	477,292	-	-	6,190,359
5044	LEE, SEABORN ES	3,977,920	-	-	176,640	-	-	-	-	-	-	-	-	-	174,587	358,007	-	-	4,687,154
5045	SHAKERAG ES	5,155,516	-	-	-	-	115,621	-	-	-	-	-	-	-	183,816	258,417	-	-	5,713,370
5046	SPALDING DRIVE CH. ES	3,768,987	-	-	-	-	126,755	-	-	-	-	-	-	-	187,544	183,215	-	-	4,266,501
5047	STATE BRIDGE ES	5,057,205	-	-	-	-	-	-	-	-	-	-	-	-	150,949	305,767	-	-	5,513,921
5048	STONEWALL TELL ES	5,382,299	-	-	178,500	-	-	-	-	-	-	-	-	-	86,863	389,645	-	-	6,037,306
5049	SUMMIT HILL ES	4,984,278	-	-	-	-	116,234	-	-	-	-	-	-	-	-	193,418	-	-	5,293,930
5050	SWEET APPLE ES	5,940,339	-	-	-	-	-	-	-	-	-	-	-	-	94,175	243,065	-	-	6,277,579
5052	WILSON CREEK ES	5,825,293	-	-	-	-	-	-	-	-	-	-	-	-	-	309,163	-	-	6,134,456
5053	WOODLAND CHARTER ES	7,413,145	-	-	192,304	-	218,610	-	-	-	-	-	-	-	183,179	410,103	-	-	8,417,340
5054	OAKLEY ES	5,630,185	-	-	254,660	-	109,738	-	-	-	-	-	-	-	80,638	517,881	-	-	6,593,102
5055	LAKE FOREST ES	7,989,356	-	-	394,944	-	-	-	-	-	-	-	-	-	259,458	630,406	-	-	9,274,165
5056	ISON SPRINGS ES	5,232,688	-	-	217,440	-	-	-	-	-	-	-	-	-	179,623	392,297	-	-	6,022,048
5057	BIRMINGHAM FALLS ES	5,867,687	-	-	-	-	94,820	-	-	-	-	-	-	-	-	200,223	-	-	6,162,729
5059	FELDWOOD ES	5,706,377	-	-	288,000	-	238,438	-	-	-	-	-	-	-	80,864	491,498	-	-	6,805,177
5061	CLIFTONDALE ES	5,095,025	-	-	217,056	-	-	-	-	-	-	-	-	-	85,125	392,005	-	-	5,789,211
5062	GA BPTST CHLDRN HOME	310,000	-	-	-	13,068	-	-	-	-	-	-	-	-	-	-	-	-	323,068
5066	WOLF CREEK ES	5,439,753	-	-	197,540	-	329,984	-	-	-	-	-	-	-	75,700	415,602	-	-	6,458,579
5067	VICKERY MILL ES	5,131,178	-	-	197,760	-	337,955	-	-	-	-	-	-	-	170,663	329,216	-	-	6,166,773
5999	ES HOLDING	1,939,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,939,171
	Sub-Total	**328,130,638**		**800,000**	**8,218,928**	**13,068**	**7,997,062**						**4,250**	**490,000**	**6,824,173**	**21,343,332**			**373,821,451**
	Middle Schools																		
6001	AUTREY MILL MS	10,295,979	-	-	-	-	-	-	-	-	-	-	-	-	-	369,722	-	-	10,665,701
6002	BEAR CREEK MS	9,219,314	-	-	457,440	-	198,498	-	-	-	-	-	-	-	-	600,065	-	-	10,475,317
6003	CAMP CREEK MS	5,746,742	-	-	208,320	-	225,997	-	-	-	-	-	3,250	-	-	365,894	-	-	6,550,203
6004	CRABAPPLE MS	7,298,486	-	-	-	-	-	-	-	-	-	-	-	-	-	255,503	-	-	7,553,989
6005	ELKINS POINTE MS	9,478,432	-	-	234,192	-	344,086	-	-	-	-	-	-	-	-	339,754	-	-	10,396,464
6006	HAYNES BRIDGE MS	7,249,714	-	-	-	-	307,868	-	-	-	-	-	-	-	-	281,741	-	-	7,839,324
6007	HOLCOMB BRIDGE MS	7,303,633	-	-	200,396	-	395,643	-	-	-	-	-	-	-	-	269,009	-	-	8,168,681
6008	HOPEWELL MS	11,203,889	-	-	-	-	99,151	-	-	-	-	-	-	-	-	273,357	-	-	11,576,397
6009	MCNAIR MS	6,704,301	-	-	337,440	-	302,961	-	-	-	-	-	-	-	-	487,386	-	-	7,832,088
6010	NORTHWESTERN MS	9,942,026	-	-	-	-	56,090	-	-	-	-	-	-	-	-	297,658	-	-	10,295,773
6011	WEST, PAUL D. MS	7,465,171	-	-	395,040	-	176,388	-	-	-	-	-	1,000	-	-	527,235	-	-	8,564,834
6012	RIDGEVIEW MS	9,088,135	-	-	289,884	-	-	-	-	-	-	-	-	-	-	385,114	-	-	9,763,133
6013	RIVER TRAIL MS	8,810,430	-	-	-	-	-	-	-	-	-	-	-	-	-	451,203	-	-	9,261,633
6014	SANDTOWN MS	7,184,188	-	-	256,088	-	252,218	-	-	-	-	-	-	-	-	389,973	-	-	8,082,467
6015	SANDY SPRINGS MS	7,175,812	-	-	271,320	-	58,697	-	-	-	-	-	-	-	-	396,890	-	-	7,902,719
6016	TAYLOR ROAD MS	9,691,020	-	-	-	-	76,191	-	-	-	-	-	-	-	-	393,331	-	-	10,160,541
6017	WEBB BRIDGE MS	9,603,984	-	-	-	-	232,720	-	-	-	-	-	-	-	-	300,436	-	-	10,137,140
6018	WOODLAND MS	7,333,277	-	-	410,400	-	169,123	-	-	-	-	-	-	-	-	538,602	-	-	8,451,402
6019	RENAISSANCE MS	8,601,729	-	-	445,920	-	32,280	-	-	-	-	-	-	-	-	503,089	-	-	9,583,019
6999	MS HOLDING	755,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	755,286
	Sub-Total	**160,151,547**			**3,506,440**		**2,927,912**						**4,250**			**7,425,962**			**174,016,111**
	High Schools																		
7001	ALPHARETTA HS	14,932,048	-	-	-	-	217,107	-	-	-	-	-	-	-	-	363,627	-	-	15,512,782
7002	BANNEKER HS	13,602,240	-	-	589,440	1,028,821	689,612	-	-	-	-	-	-	-	-	739,766	-	-	16,649,879
7003	CENTENNIAL HS	14,923,957	-	-	-	-	694,391	-	-	-	-	-	-	-	-	493,797	-	-	16,112,146
7004	CHATTAHOOCHEE HS	13,549,791	-	-	-	-	27,676	-	-	-	-	-	-	-	-	477,325	-	-	14,054,792

Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary

		100	200	3xx	400	402	404	406	414	432	460	493	499	559	560	600	700	705	
BA	Organization	General Fund	Debt Service Fund	Capital Projects Fund	Federal	Title I	Special Education	Vocational Education-Federal Funded	Title II	Education Of Homeless Children	TITLE III	Students Against Destructive Decision	Crest-Ed	Misc	Pre-Kindergarten (Lottery)	School Nutrition	Pension	School Activity Funds	Total Budget
7005	CREEKSIDE HS	13,286,131	-	-	614,516	-	595,073	-	-	-	-	-	1,000	-	-	625,916	-	-	15,122,636
7006	MILTON HS	14,808,848	-	-	-	-	129,903	-	-	-	-	-	-	-	-	496,201	-	-	15,434,952
7007	NORTH SPRINGS HS	12,446,474	-	-	-	-	-	-	-	-	-	-	-	-	-	481,849	-	-	12,928,323
7008	NORTHVIEW HS	11,860,076	-	-	-	-	-	-	-	-	-	-	-	-	-	432,778	-	-	12,292,854
7009	RIVERWOOD HS	12,362,231	-	1,100,000	-	-	199,362	-	-	-	-	-	-	-	-	364,467	-	-	14,026,060
7010	ROSWELL HS	15,327,137	-	-	-	-	228,918	-	-	-	-	-	-	-	-	496,042	-	-	16,052,097
7011	TRI-CITIES HS	14,318,643	-	-	604,996	-	541,069	-	-	-	-	-	-	-	-	720,214	-	-	16,184,922
7012	WESTLAKE HS	14,493,614	-	-	-	-	38,259	-	-	-	-	-	-	-	-	653,861	-	-	15,185,734
7013	JOHNS CREEK HS	13,348,235	-	-	-	-	319,236	-	-	-	-	-	-	-	-	581,698	-	-	14,249,169
7015	LANGSTON HUGHES HS	14,047,251	-	-	673,064	-	380,586	-	-	-	-	-	3,250	-	-	740,198	-	-	15,844,349
7017	SOUTH METRO	400,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,330
7019	FLAT SHOALS CENTER	38,034,003	-	-	-	-	1,814,989	-	-	-	-	-	-	-	-	-	-	-	39,848,992
7020	CAMBRIDGE HS	12,951,416	-	-	-	-	257,592	-	-	-	-	-	-	-	-	454,589	-	-	13,663,596
7021	WELLSPRINGS LIVING RESIDENTIAL	-	-	-	-	3,388	-	-	-	-	-	-	-	-	-	-	-	-	3,388
7022	COLLEGE CAREER ACADEMY	1,473,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,473,771
7999	HS HOLDING	4,843,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,843,004
	Sub-Total	**251,009,200**		**1,100,000**	**2,482,016**	**1,032,209**	**6,133,773**						**4,250**			**8,122,328**			**269,883,776**
	Alternative/ Learning Centers																		
7800	INDEPENDENCE HS	3,628,273	-	-	-	-	32,280	-	-	-	-	-	-	-	-	116,305	-	-	3,776,858
7801	MCCLARIN HS	3,367,243	-	-	78,892	-	-	-	-	-	-	-	-	-	-	117,465	-	-	3,563,600
7850	N.CRSSRDS/2ND CHANCE	3,400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,400,000
7862	VIRTUAL SCHOOL	1,959,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,959,803
	Sub-Total	**12,355,319**			**78,892**		**32,280**									**233,770**			**12,700,262**
	Charter Schools																		
8001	AMANA ACADEMY CH. ES	6,339,713	-	-	188,020	-	-	-	-	-	-	-	-	-	-	-	-	-	6,527,733
8002	KIPP ACADEMY CH. ES	3,654,795	-	-	126,720	-	-	-	-	-	-	-	-	-	-	-	-	-	3,781,515
8004	HAPEVILLE CH. MS	4,281,034	-	-	156,128	-	-	-	-	-	-	-	-	-	-	-	-	-	4,437,162
8008	MAIN STREET CHARTER	6,733,508	-	-	227,528	-	-	-	-	-	-	-	-	-	-	-	-	-	6,961,036
8009	HAPEVILLE CAREER ACADEMY	4,798,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,798,930
8011	CHATTAHOOCHEE HILLS CHARTER	4,941,332	-	-	78,540	-	-	-	-	-	-	-	-	-	-	-	-	-	5,019,872
8012	LATIN ACADEMY GRAMMER ES	2,933,092	-	-	88,800	-	-	-	-	-	-	-	-	-	-	-	-	-	3,021,892
8013	LATIN ACADEMY COLLEGE PREP MS	2,959,429	-	-	67,592	-	-	-	-	-	-	-	-	-	-	-	-	-	3,027,021
8014	ACCELERATED LEARNING	2,660,912	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,660,912
8015	FAST ES	4,827,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,827,672
	Sub-Total	**44,130,417**			**933,328**														**45,063,745**
	Grand Total	**1,013,313,270**	**12,132,721**	**374,251,169**	**15,219,604**	**6,849,267**	**18,326,331**	**713,614**	**1,805,194**	**69,058**	**869,642**	**45,000**	**123,750**	**490,000**	**7,218,103**	**42,631,826**	**34,081,245**	**18,706,149**	**1,546,845,944**

Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	FY17 to FY18 Difference	% Change FY2017 to FY2018
1000	**ADMIN. SERVICES**							
1000001000	BOARD	237,407	260,643	255,791	274,996	283,062	8,066	3%
1000002000	SUPERINTENDENT	982,800	1,076,539	987,738	955,770	1,198,374	242,604	25%
1000004000	COMMUNICATIONS	647,496	793,097	798,257	1,055,481	1,059,064	3,582	0%
1000009000	INTERNAL AUDIT	864,832	834,218	940,592	1,076,881	1,010,488	-66,393	-6%
1000010000	BRDCST & VIDEO TECH	190,054	138,939	345,874	270,082	245,917	-24,165	-9%
1000011000	GRANTS				210,505	227,978	17,473	8%
1000012000	FULTON EDUCATION FOUNDATION				219,236		-219,236	-100%
1000000499	SPLOST ADMIN	150,067	2,918,176	4,359				
	Sub-Total	**3,072,657**	**6,021,613**	**3,332,612**	**4,062,951**	**4,024,882**	**-38,069**	**-1%**
1001	**AREA SUPTS**							
1001001000	AREA SUPTS			-1,310				
1001260000	CUST SUPPORT-ADMIN	401,799						
1001000499	SPLOST ADMIN	35,981	748,993					
	Sub-Total	**437,779**	**748,993**	**-1,310**	0	0	0	0%
1500	**ASSESSMENT & ACCOUNT**							
1500001000	ACCOUNTABILITY (ASSESSMENT & ACCO	352,346	538,477	333,839	322,567	348,458	25,891	8%
1500005000	SYSTEM-WIDE TESTING			130				
1500007000	DATA UTILIZATION	1,121,473	1,266,186	1,226,274	1,303,157	1,143,824	-159,333	-12%
1500008000	CHARTER SCHOOLS	150,027	194,407	157,927	187,533	483,286	295,752	158%
1500009000	SCHOOL FLEX GOVERNANCE	966,808	898,915	619,814	784,558	795,389	10,831	1%
1500010000	STRATEGY AND INNOVATION	634,665	890,102	176,438	391,464	388,993	-2,470	-1%
1500011000	GRANTS	124,917	176,455	195,345				
1500012000	STUDENT LEARNING OBJECTIVES	394,109	419,302	235				
1500013000	PROGRAM EVALUATION			293,797	826,651	724,176	-102,475	-12%
1500053000	SACS	61,100	79,071	76,000	85,500	90,000	4,500	5%
1500070000	FCS FOUNDATION	180,147	199,979	207,604				
	Sub-Total	**3,985,590**	**4,662,894**	**3,287,403**	**3,901,430**	**3,974,127**	**72,697**	**2%**
1600	**LEADERSHIP**							
1600002000	PROJECT MGT (CONT. IMPROVEMENT)	138,916	175,570	205,473	289,148		-289,148	-100%
	Sub-Total	**138,916**	**175,570**	**205,473**	**289,148**	0	**-289,148**	**-100%**
2000	**ASSOC. SUPT. FOR C&I**							
2000001000	ACADEMICS (CURR. & INSTRUCTION)	738,368	2,052,609	2,057,547	1,552,722	2,634,218	1,081,496	70%
2000002000	AREA SUPT OFFICE1	956,947	798,893	883,615	958,844	1,174,102	215,258	22%
2000003000	AREA SUPT OFFICE2	1,027,978	1,022,884	981,287	989,896	988,623	-1,273	0%
2000004000	AREA SUPT OFFICE3	861,492	825,134	890,324	907,134	967,508	60,374	7%
2000005000	AREA SUPT OFFICE4	856,945	888,712	939,274	955,139	1,032,253	77,113	8%
2000006000	ASSESSMENT (CURR. & INSTRUCTION)	376,011	519,948	675,160	804,443	1,088,522	284,080	35%
2000007000	SYSTEM-WIDE TESTING	2,925						
2000008000	TESTING MATERIALS	1,863,626	3,574,808	2,982,827	3,857,590	4,374,187	516,597	13%
2000009000	ACHIEVEMENT ZONE		280,099	883,218	1,326,494	909,901	-416,592	-31%
2000010000	STUDENT LEARNING OBJECTIVES		-151	302,764	412,805		-412,805	-100%
	Sub-Total	**6,684,293**	**9,962,936**	**10,596,015**	**11,765,066**	**13,169,314**	**1,404,248**	**12%**
2100	**PROF. LEARNING**							
2100004000	MENTORING TEACHER	10,685	1,875	406				
	Sub-Total	**10,685**	**1,875**	**406**	0	0	0	0%
2200	**ELEM. & SEC. C&I**							
2200000000	TEXTBOOKS	8,310,567	2,903,721	15,095,523	12,627,352	5,092,380	-7,534,972	-60%
2200001000	LEARNING AND TEACHING (ELEM C&I)	745,823	577,545	889,619	1,480,003	678,138	-801,865	-54%
2200002000	JROTC	294,344	251,768	273,743	285,001	307,640	22,638	8%
2200003000	HEALTH & PE	204,797	312,609	377,558	418,495	453,702	35,207	8%
2200004000	FINE ARTS (MUSIC)	539,145	838,314	1,054,403	1,557,727		-1,557,727	-100%
2200005000	HUMANITIES (SOCIAL STUDIES)	452,067	793,784	956,119	1,466,047	1,618,152	152,105	10%
2200007000	STEM (MATH)	272,160	447,199	692,756	953,881	969,836	15,954	2%
2200008000	BUSINESS MANAGEMENT	54						
2200013000	SCIENCE			3,741	366,612		-366,612	-100%
2200014000	ADVANCE STUDIES	194,001	402,518	666,257	1,113,661	1,312,010	198,349	18%
2200015000	CAREER PREP AND TECH ED (CAREER TE	1,416,821	1,428,029	1,530,733	2,482,868	2,146,491	-336,377	-14%
2200016000	INSTRUCTIONAL TECH/MEDIA SERVICES	1,446,744	2,081,918	2,643,657	2,974,541	2,554,589	-419,953	-14%
2200021000	TEACHING MUSEUMS	467,032	488,013	512,420	598,391	512,204	-86,187	-14%
2200022000	SOFTWARE UPDATE	1,105,265	1,608,871	2,104,102	3,696,605	3,843,038	146,432	4%
2200023000	VIRTUAL LEARNING				2,141,207	2,264,101	122,894	6%
2200024000	VISUAL ARTS					507,836	507,836	
2200025000	PERFORMING ARTS					850,949	850,949	
2200260000	TEACHING MUSEUMS-CUST	149,923	127,893	108,634	95,072	106,205	11,133	12%
	Sub-Total	**15,598,743**	**12,262,182**	**26,909,265**	**32,257,465**	**23,217,270**	**-9,040,194**	**-28%**
2300	**INSTRUCTIONAL SERV.**							
2300000000	INSTR. SUPPORT SRVCS	220,564	222,954	254,616	270,888	290,307	19,419	7%
2300001000	STUDENT SERVICES	77	104					
2300003000	STUDENT DISCIPLINE	624,543	789,102	599,113	809,762	699,061	-110,701	-14%

Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	FY17 to FY18 Difference	% Change FY2017 to FY2018
2300004000	SOCIAL WORK	496,125	453,773	565,538	555,920	454,650	-101,270	-18%
2300005000	GUIDANCE/COUNSELING	880,874	1,013,665	1,079,751	1,138,641	1,159,753	21,111	2%
2300006000	SST/504	87,085	85,532	117,666	119,192	131,989	12,798	11%
2300007000	GED	43,970	35,055	-11	32,686		-32,686	-100%
2300008000	INSTR SERV. - NURSING SERV.			-5,392				
2300009000	ESOL	984,965	1,433,560	1,253,059	1,496,581	1,366,241	-130,339	-9%
2300010000	TITLE/NCLB/COMPL.	3,671,032	3,133,759	4,225,769	7,256,293	5,803,990	-1,452,303	-20%
2300011000	CHARTER DEPARTMENT	-4,873	-2,670	-437				
2300012000	HOMELESS	185,180	206,986	216,457	233,249	249,111	15,862	7%
2300013000	EXTENDED LEARNING SUPPORT SER	315,145	319,451	339,537	520,543	548,607	28,063	5%
2300014000	PRE-K REMEDIAL SUPPORT	1,030,058	1,410,034	999,490	1,290,958	621,925	-669,033	-52%
2300015000	RTI	102,571	74,468	189,579				
2300016000	INTERVENTION SERVICES					217,269	217,269	
	Sub-Total	**8,637,317**	**9,175,772**	**9,834,735**	**13,724,713**	**11,542,902**	**-2,399,080**	**-17%**
2400	**SPECIAL EDUCATION**							
2400001000	SPECIAL EDUCATION	5,189,015	5,348,236	6,658,951	6,248,624	3,716,723	-2,531,901	-41%
2400002000	PSYCH. SERVICES	205,426	328,378	395,413	488,621	343,489	-145,132	-30%
2400260000	CUS SUPPORT-JO WELLS	212,798	232,063	42,163				
	Sub-Total	**5,607,238**	**5,908,677**	**7,096,527**	**6,737,245**	**4,060,212**	**-2,677,033**	**-40%**
2500	**CONTINUING ED**							
2500001000	EXTENDED LEARNING	12						
2500002000	VIRTUAL CAMPUS	1,088,271	5,000					
2500003000	MS EXTENDED LEARNING	1,813	2,474	2,194	19,157	270,000	250,843	1309%
2500004000	NIGHT SCHOOL					188,332	188,332	
2500006000	GHSGT/REMEDITATION		6,086					
2500007000	ES EXTENDED LEARNING	10,518	5,846	8,861	52,564	757,000	704,436	1340%
2500008000	ES SUMMER PROGRAM			388,351	784,643		-784,643	-100%
2500009000	MS SUMMER PROGRAM	17,080	187,410	172,167	428,212	380,000	-48,212	-11%
2500010000	HS SUMMER PROGRAM	21,028	114,656	43,051	401,953	630,000	228,047	57%
	Sub-Total	**1,138,721**	**321,472**	**614,623**	**1,686,529**	**2,225,332**	**538,803**	**32%**
3000	**ORGANIZATIONAL ADVANCEMENT**							
3000001000	DEPUTY SUPT OF OA	12,095,746	568,167	1,537,981	1,681,213	1,751,095	69,882	4%
	Sub-Total	**12,095,746**	**568,167**	**1,537,981**	**1,681,213**	**1,751,095**	**69,882**	**4%**
3200	**FINANCIAL SERVICES**							
3200001000	FINANCIAL SERVICES	26,374,417	64,903,963	65,614,837	36,486,759	30,170,511	-6,316,248	-17%
3200002000	FINANCIAL SERVICES - SCHOOL TO PAY		10	688				
3200003000	BUDGET SERVICES	1,840,755	1,110,706	690,738	667,162	749,607	82,445	12%
3200004000	ACCOUNTING SERVICES	1,091,096	1,109,539	1,018,941	992,573	1,263,658	271,085	27%
3200005000	FISCAL SERVICES	1,486,737	1,285,445	1,367,258	1,624,864	1,720,554	95,690	6%
3200006000	PROPERTY CONTROL	1,167,424	2,060,121	3,472,540				
3200008000	ERP SYSTEM		-50					
3200009000	CONTRACTING/PURCH.	742,641	1,842,751	1,612,279	2,395,697	1,020,594	-1,375,103	-57%
3200010000	LOCAL SCHL ACCOUNTIN	445,767	451,670	479,108	538,206	583,963	45,757	9%
3200011000	WAREHOUSE OPERATIONS	2,098,740	1,888,929	2,818,087				
3200012000	PRINTING SERVICES	758,407	815,725	814,582				
3200013000	CUSTODIAL SUPPORT- CENTRAL OFFICE	375,470	294,128	21,308				
3200014000	RISK MANAGEMENT				7,986,617	5,001,032	-2,985,584	-37%
3200100000	DW INSTRUCTION	19,603,113	6,784,770	7,538,119	8,344,805	3,370,054	-4,974,751	-60%
3200210000	DW PUPIL SERVICES			562,450	569,382	569,382		
3200221000	DW IMPROVEMENT INSTR	496,480	1,987,181	972,222	1,624,306	1,626,206	1,900	0%
3200230000	DW GENERAL ADMIN	1,868,686	1,635,587	2,308,336	1,346,213	1,121,213	-225,000	-17%
3200250000	DW SUPPORT SERVICES	844,972	502,300	1,630,913	814,086	929,286	115,200	14%
3200260000	DW MAINTENANCE OPS		5,469,168	7,058,576	7,139,676	7,139,676		
3200270000	DW STUDENT TRANSPORT			6,990,184	7,076,334	5,785,274	-1,291,060	-18%
3200280000	DW CENTRAL SUPPORT	1,176,646	1,492,983	1,067,529	907,868	907,868		
3200290000	DW OTHER SUPP SVCS	40,035	40,035	40,073	40,035	40,035		
3200500000	DW TRANSFERS		9,950,000	4,616,826	4,114,983	965,563	-3,149,420	-77%
	Sub-Total	**60,411,386**	**103,624,960**	**110,695,593**	**82,669,566**	**62,964,477**	**-19,705,089**	**-24%**
3500	**INFORMATION TECH.**							
3500001000	INFORMATION TECH	12,437,832	2,235,871	664,156	708,224	554,009	-154,214	-22%
3500002000	DATA WAREHOUSE	1,005,154	1,167,950	1,555,038	3,016,766	1,507,614	-1,509,151	-50%
3500004000	IT-COMP EQUIP MAINT	890,219	886,792	1,346,123	1,206,361		-1,206,361	-100%
3500005000	STUDENT INFO SYSTEMS	1,765,370	1,694,889	1,352,265	4,798,100	1,958,076	-2,840,025	-59%
3500006000	RECORD MGT-ARCHIVING	322,468	364,897	700,982	636,177	638,316	2,139	0%
3500010000	INFRASTRUCTURE MGT	3,909,820	3,734,279	11,786,925	5,649,028	6,969,713	1,320,685	23%
3500011000	SAP PROJECT MGT	1,712,791	2,672,695	3,935,653	4,357,271	2,993,766	-1,363,505	-31%
3500012000	ERPS SYSTEM	1,539,229	548,854	720				
3500013000	IT PROGRAM MGMT	4,954,856	37,761,640	45,804,232	69,846,619	44,514,093	-25,332,526	-36%
3500014000	SCHOOL TECHNOLOGY SUPPORT			1,023	6,816,475	7,204,089	387,614	6%
3500015000	IT - SECURITY				272,202	944,428	672,226	247%

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	Organization	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	FY17 to FY18 Difference	% Change FY2017 to FY2018
3500699000	IT-TELE EQUIP MAINT	255,373	-104,944	99,735	993,555		-993,555	-100%
	Sub-Total	**28,793,114**	**50,962,922**	**67,246,851**	**98,300,779**	**67,284,105**	**-31,016,674**	**-32%**
3600	**HEALTH/SAFETY/RISK**							
3600001000	SAFETY AND SECURITY	292,291	318,842	1,050,221	1,867,684	3,933,011	2,065,327	111%
3600002000	CAMPUS POLICE	2,198,091	2,673,950	2,866,002	3,146,654	3,123,305	-23,349	-1%
3600003000	RISK MANAGEMENT	8,418,314	7,625,561	8,250,445				
3600003260	BUS/PROP INSURANCE	851,650	881,700	901,263				
3600003270	TRANS/VEHICLE INSUR	378,999	418,337	493,494				
3600004000	HEALTH SERVICES	239,416	258,225	309,221	396,344	432,289	35,945	9%
	Sub-Total	**12,378,761**	**12,176,614**	**13,870,645**	**5,410,682**	**7,488,605**	**2,077,923**	**38%**
3700	**OPERATIONS**							
3700001000	OPERATIONS	543,480	436,127	406,264	452,911	456,055	3,144	1%
3700003000	FACILITIES SERVICES	395,239	417,309	312,236	234,270	262,362	28,092	12%
3700004000	CUSTODIAL SERVICES	2,951,762	2,556,931	2,495,451	3,110,237	2,514,213	-596,024	-19%
3700005000	BUILDING PROGRAM	107,912,369	212,038,934	139,130,464	134,162,541	285,792,198	151,629,657	113%
3700006000	TRANSPORTATION	51,234,239	47,709,706	46,319,012	53,778,534	53,814,944	36,410	0%
3700007000	WAREHOUSE OPERATIONS	213		-64	1,917,026	1,877,332	-39,693	-2%
3700008000	PROPERTY CONTROL			-441	819,777	726,264	-93,513	-11%
3700009000	COURIER SERVICES	2,385		-692				
3700010000	MAINTENANCE	17,458,095	17,400,084	16,553,613	21,373,891	20,178,809	-1,195,082	-6%
3700011000	PORTABLES	3,172,083	4,162,941	5,480,799	9,755,220	3,958,593	-5,796,627	-59%
3700012000	BUILDING MANAGER		499,031	1,090,117	1,005,680	996,995	-8,685	-1%
3700013000	PRINTING SERVICES				9,848,816	7,941,867	-1,906,949	-19%
3700015000	OPERATIONAL PLANNING	374,448	409,472	423,522	446,410	592,493	146,083	33%
3700016000	PLACEMENT OFFICE	96,293	102,464	106,257	60,232		-60,232	-100%
3700018000	CAPITAL IMPROVEMENTS			126,057	312,743	2,428,891	2,116,148	677%
3700310000	SNP-CENTRAL SUPPORT		29					
3700266000	TRANS - CUST SUPPORT	210,165	168,735	145,614	141,465	152,718	11,253	8%
3700000499	SPLOST ADMIN							
3700699000	SUPPORT-UTILITIES	665,235	1,583,658	813,944	19,428,414	17,550,275	-1,878,139	-10%
	Sub-Total	**185,016,005**	**287,485,421**	**213,402,152**	**256,848,166**	**399,244,009**	**142,395,842**	**55%**
3800	**SCHOOL NUTRITION**							
3800310000	SNP-CENTRAL SUPPORT	2,631,695	2,885,596	4,000,557	4,379,512	6,977,425	2,597,913	59%
3800312000	SNP SUMMER SCHOOL	202,567	156,277	278,054	264,262	275,241	10,979	4%
3800314000	SNP F&R DISTRICTWIDE	733,070	956,336	729,625	922,541	1,003,768	81,227	9%
	Sub-Total	**3,567,332**	**3,998,210**	**5,008,236**	**5,566,315**	**8,256,434**	**2,690,119**	**48%**
3900999000	**PENSION GOLD**	**31,604,067**	**32,293,077**	**31,732,132**	**33,231,270**	**34,081,245**	**849,976**	**3%**
4000	**HUMAN RESOURCES**							
4000001000	TALENT (HUMAN RESOURCES)	1,680,313	1,454,148	1,698,616	1,750,755	1,723,078	-27,677	-2%
4000002000	TALENT STAFFING (PERSONNEL SERVICE	2,010,919	2,047,845	2,179,632	2,333,491	2,502,062	168,571	7%
4000003000	TALENT MGT AND ORG DEV (SCH CERT F	851,348	1,084,509	819,255	869,957	827,414	-42,543	-5%
4000005000	LEARNING AND DEV- STATE	81,647	68,071	100,765	91,449	89,600	-1,849	-2%
4000006000	LEARNING AND DEV	4,439,445	4,111,702	4,176,111	5,354,129	4,228,286	-1,125,843	-21%
4000260000	CUST SUPPORT- PL BLDG	274,337	233,703					
	Sub-Total	**9,338,009**	**8,999,978**	**8,974,379**	**10,399,782**	**9,370,441**	**-1,029,341**	**-10%**
	Elementary Schools							
5001	ABBOTTS HILL ES	5,351,986	5,263,522	5,250,340	5,671,259	5,494,029	-177,229	-3%
5002	ALPHARETTA ES	6,523,477	6,272,566	6,111,691	5,989,320	6,338,651	349,331	6%
5003	BARNWELL ES	5,753,511	5,485,900	5,786,596	5,716,547	5,862,195	145,648	3%
5004	BETHUNE ES	5,767,561	5,520,768	6,146,949	6,748,298	6,768,727	20,429	0%
5005	BROOKVIEW ES	4,185,026	4,165,381	4,862,377	5,646,207	5,277,434	-368,772	-7%
5006	CAMPBELL ES	7,262,155	7,031,644	7,473,917	7,998,082	7,420,736	-577,346	-7%
5007	COGBURN WOODS ES	5,937,972	5,768,352	6,048,097	6,202,416	6,793,772	591,356	10%
5008	COLLEGE PARK ES	157,594	576,759	6,117,401	7,446,089	7,407,376	-38,713	-1%
5009	CONLEY HILLS ES	5,302,821	5,308,380	6,471,565	6,457,946	6,396,593	-61,353	-1%
5010	CRABAPPLE CROSSING ES	5,189,841	4,931,598	5,250,912	5,170,400	5,525,174	354,774	7%
5011	CREEK VIEW ES	6,317,578	6,034,766	6,560,363	6,266,878	6,487,865	220,987	4%
5012	DOLVIN ES	6,258,198	5,717,995	6,031,262	5,627,334	6,066,357	439,024	8%
5013	DUNWOODY SPRINGS ES	6,099,693	5,917,664	5,940,755	5,795,278	5,971,698	176,421	3%
5014	JACKSON, ESTHER ES	5,701,097	5,539,006	5,946,217	8,352,468	7,371,962	-980,506	-12%
5015	WEST, EVOLINE C. ES	6,198,509	6,240,953	6,416,337	6,670,670	6,919,596	248,926	4%
5016	FINDLEY OAKS ES	5,630,112	5,123,750	5,085,395	5,112,445	5,072,610	-39,835	-1%
5017	GULLATT ES	4,341,634	4,224,908	5,424,208	6,432,835	6,725,498	292,663	5%
5018	HAPEVILLE ES	6,188,485	6,109,396	6,464,370	6,720,903	6,776,968	56,065	1%
5019	HEARDS FERRY ES	5,159,252	5,190,058	6,336,219	5,832,254	6,148,425	316,170	5%
5020	HEMBREE SPRINGS ES	6,867,007	6,655,148	7,139,006	6,058,857	6,241,963	183,106	3%
5021	HERITAGE ES	6,701,269	6,777,085	7,343,369	6,858,864	6,607,314	-251,550	-4%
5022	HIGH POINT ES	6,813,261	6,859,607	6,905,855	6,671,382	6,661,778	-9,604	0%
5023	HILLSIDE ES	6,802,806	6,274,338	6,376,133	5,475,904	5,512,295	36,391	1%
5024	HOLMES, HAMILTON ES	7,710,634	6,991,559	6,959,823	7,277,872	6,772,715	-505,157	-7%

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Organization	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	FY17 to FY18 Difference	% Change FY2017 to FY2018
5025 LAKE WINDWARD ES	6,938,569	6,537,716	6,638,535	6,531,270	6,959,854	428,584	7%
5026 LIBERTY POINT ES	6,457,772	6,410,315	7,119,313	7,270,158	7,256,640	-13,518	0%
5027 NOLAN, LOVE T. ES	6,111,356	6,049,592	6,410,103	6,711,343	6,580,953	-130,389	-2%
5028 MANNING OAKS ES	5,597,571	5,373,927	6,192,495	6,258,372	6,710,245	451,873	7%
5029 MEDLOCK BRIDGE ES	5,390,701	5,219,341	5,434,326	5,340,999	5,672,396	331,396	6%
5030 MIMOSA ES	9,706,784	9,803,435	10,070,954	8,406,336	8,589,367	183,032	2%
5031 MOUNT OLIVE ES	5,492,773	5,866,396	6,982,878	7,407,349	6,998,300	-409,049	-6%
5032 MOUNTAIN PARK ES	6,517,882	6,278,437	6,618,064	6,140,219	6,432,930	292,710	5%
5033 NEW PROSPECT ES	5,298,953	4,964,122	4,469,674	4,967,392	5,238,998	271,606	5%
5034 NORTHWOOD ES	5,461,614	5,412,345	5,685,310	5,828,601	6,089,947	261,346	4%
5035 OAK KNOLL ES	4,413,421	4,643,088	-32,013				
5036 OCEE ES	5,393,842	5,287,706	5,605,424	5,580,641	5,787,696	207,055	4%
5037 PALMETTO ES	5,332,996	5,022,075	5,431,858	5,492,418	5,412,168	-80,251	-1%
5038 PARKLANE ES	4,696,847	4,329,037	5,348,189	5,560,699	5,822,949	262,249	5%
5039 RANDOLPH ES	5,329,544	4,629,602	5,193,242	5,280,605	5,332,147	51,543	1%
5040 RENAISSANCE ES	6,157,914	5,902,798	6,512,645	6,179,151	5,753,314	-425,837	-7%
5041 RIVER EVES ES	7,159,891	6,753,468	7,014,302	5,513,308	5,424,188	-89,120	-2%
5042 ROSWELL NORTH ES	7,007,925	6,796,104	7,136,911	6,931,970	7,071,686	139,716	2%
5043 LEWIS, S.L. ES	5,102,361	5,114,790	5,469,258	6,015,398	6,190,359	174,961	3%
5044 LEE, SEABORN ES	4,522,367	4,306,260	4,598,275	4,789,950	4,687,154	-102,796	-2%
5045 SHAKERAG ES	5,611,818	5,416,708	5,487,591	5,094,147	5,713,370	619,223	12%
5046 SPALDING DRIVE CH. ES	4,377,281	3,930,065	4,232,282	3,992,170	4,266,501	274,332	7%
5047 STATE BRIDGE ES	5,571,295	5,289,052	5,401,166	5,323,546	5,513,921	190,375	4%
5048 STONEWALL TELL ES	7,173,268	7,384,136	7,853,857	5,782,881	6,037,306	254,426	4%
5049 SUMMIT HILL ES	5,245,069	4,876,522	4,981,121	5,059,690	5,293,930	234,240	5%
5050 SWEET APPLE ES	5,817,529	5,538,677	5,795,593	6,084,018	6,277,579	193,562	3%
5051 TUBMAN, HARRIET ES	5,072,376	5,233,498	29,791				
5052 WILSON CREEK ES	5,700,265	5,270,202	5,798,152	5,739,031	6,134,456	395,425	7%
5053 WOODLAND CHARTER ES	8,011,475	7,666,074	7,708,988	8,061,064	8,417,340	356,277	4%
5054 OAKLEY ES	6,257,720	6,596,029	6,755,478	6,606,736	6,593,102	-13,634	0%
5055 LAKE FOREST ES	8,041,440	7,944,105	8,987,595	9,054,078	9,274,165	220,087	2%
5056 ISON SPRINGS ES	6,034,308	5,887,347	6,466,869	6,280,601	6,022,048	-258,554	-4%
5057 BIRMINGHAM FALLS ES	4,991,389	5,090,564	5,328,669	5,630,679	6,162,729	532,050	9%
5059 FELDWOOD ES	6,518,940	6,633,553	7,107,569	7,141,458	6,805,177	-336,280	-5%
5061 COX ROAD	6,133,173	6,050,617	6,841,393	6,039,231	5,789,211	-250,020	-4%
5062 GA BPTST CHLDRN HOME	329,723	370,302	333,653	348,597	323,068	-25,529	-7%
5065 NEW SCHOOL		490,470	712,389	1,149		-1,149	-100%
5066 WOLF CREEK ES			627,952	6,620,448	6,458,579	-161,869	-2%
5067 VICKERY MILL ES		168,461	849,043	6,112,494	6,166,773	54,278	1%
5999 ES HOLDING	-73			1,405,451	1,939,171	533,720	38%
Sub-Total	**347,199,553**	**338,518,041**	**357,648,047**	**368,784,155**	**373,821,451**	**5,037,296**	**1%**
Middle Schools							
6001 AUTREY MILL MS	9,660,875	9,346,283	9,972,763	10,097,852	10,665,701	567,848	6%
6002 BEAR CREEK MS	8,223,536	7,827,304	9,229,356	9,858,694	10,475,317	616,623	6%
6003 CAMP CREEK MS	7,204,132	7,275,533	6,792,421	6,265,621	6,550,203	284,582	5%
6004 CRABAPPLE MS	7,052,238	6,918,387	7,548,278	7,252,994	7,553,989	300,995	4%
6005 ELKINS POINTE MS	8,735,791	9,438,771	9,813,102	10,147,157	10,396,464	249,307	2%
6006 HAYNES BRIDGE MS	7,074,606	6,993,223	7,948,482	7,567,546	7,839,324	271,777	4%
6007 HOLCOMB BRIDGE MS	7,546,152	7,511,557	8,120,579	7,762,331	8,168,681	406,350	5%
6008 HOPEWELL MS	9,639,785	9,313,972	10,663,144	10,822,437	11,576,397	753,961	7%
6009 MCNAIR MS	7,083,828	7,026,198	9,691,023	8,084,037	7,832,088	-251,949	-3%
6010 NORTHWESTERN MS	9,200,363	8,960,543	9,266,535	9,661,553	10,295,773	634,220	7%
6011 WEST, PAUL D. MS	7,298,555	7,022,096	7,861,927	8,590,345	8,564,834	-25,511	0%
6012 RIDGEVIEW MS	8,711,645	8,853,751	9,497,101	9,514,271	9,763,133	248,861	3%
6013 RIVER TRAIL MS	10,130,751	9,462,140	8,838,716	8,311,606	9,261,633	950,028	11%
6014 SANDTOWN MS	8,771,778	8,878,439	8,083,393	7,853,346	8,082,467	229,120	3%
6015 SANDY SPRINGS MS	7,973,678	7,582,061	7,958,373	7,815,927	7,902,719	86,792	1%
6016 TAYLOR ROAD MS	8,501,319	8,243,450	10,223,029	9,640,651	10,160,541	519,891	5%
6017 WEBB BRIDGE MS	9,393,314	9,262,433	9,650,170	9,511,965	10,137,140	625,175	7%
6018 WOODLAND MS	8,965,116	9,473,740	9,220,678	9,440,331	8,451,402	-988,929	-10%
6019 RENAISSANCE MS	9,282,689	9,110,505	8,953,520	9,325,909	9,583,019	257,110	3%
6999 MS HOLDING				219,021	755,286	536,265	245%
Sub-Total	**160,450,151**	**158,500,385**	**169,332,588**	**167,743,595**	**174,016,111**	**6,272,516**	**4%**
High Schools							
7001 ALPHARETTA HS	14,761,746	14,081,174	13,844,409	14,001,573	15,512,782	1,511,208	11%
7002 BANNEKER HS	13,790,957	13,429,139	16,561,693	17,386,896	16,649,879	-737,017	-4%
7003 CENTENNIAL HS	14,904,495	15,061,469	15,412,460	15,495,654	16,112,146	616,492	4%
7004 CHATTAHOOCHEE HS	12,289,070	11,899,668	13,595,958	13,204,927	14,054,792	849,865	6%
7005 CREEKSIDE HS	11,418,829	11,500,310	13,738,717	14,382,205	15,122,636	740,430	5%
7006 MILTON HS	13,424,300	13,070,602	13,999,574	14,277,932	15,434,952	1,157,020	8%

Fulton County School System
FY2018 Budget for All Funds
Expenditure Summary Five Years

	Organization	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	FY17 to FY18 Difference	% Change FY2017 to FY2018
7007	NORTH SPRINGS HS	11,463,554	11,377,817	12,282,421	12,356,614	12,928,323	571,709	5%
7008	NORTHVIEW HS	11,991,815	11,769,398	12,375,362	11,640,425	12,292,854	652,429	6%
7009	RIVERWOOD HS	11,391,940	11,358,050	12,033,943	12,737,439	14,026,060	1,288,622	10%
7010	ROSWELL HS	15,951,007	14,559,873	15,422,660	14,845,763	16,052,097	1,206,334	8%
7011	TRI-CITIES HS	14,211,305	14,227,260	15,885,484	15,612,113	16,184,922	572,809	4%
7012	WESTLAKE HS	12,326,305	13,141,509	14,120,335	14,472,040	15,185,734	713,694	5%
7013	JOHNS CREEK HS	12,745,404	12,269,475	13,232,363	12,827,710	14,249,169	1,421,459	11%
7014	FREEMANVILLE RD. HS	102,941	224					
7015	LANGSTON HUGHES HS	12,816,103	13,100,228	14,934,494	15,338,078	15,844,349	506,271	3%
7016	NORTH METRO	25,918	-847					
7017	SOUTH METRO	391,550	561,186	394,349	400,330	400,330		
7018	MILTON CENTER	296,674	267,553	248,058				
7019	FLAT SHOALS CENTER	9,002,753	12,009,717	15,952,416	32,801,513	39,848,992	7,047,480	21%
7020	CAMBRIDGE HS	9,943,000	10,503,943	12,959,620	12,664,537	13,663,596	999,059	8%
7021	WELLSPRINGS LIVING RESIDENTIAL				108,715	3,388	-105,327	-97%
7022	COLLEGE CAREER ACADEMY				505,114	1,473,771	968,656	192%
7999	HS HOLDING			69,260	4,129,460	4,843,004	713,544	17%
	Sub-Total	**203,249,668**	**204,187,746**	**227,063,576**	**249,189,039**	**269,883,776**	**20,694,737**	**8%**
	Alternative/ Learning Centers							
7800	INDEPENDENCE HS	3,652,323	3,639,900	3,475,527	3,648,837	3,776,858	128,021	4%
7801	MCCLARIN HS	4,132,646	4,620,153	4,358,153	4,923,858	3,563,600	-1,360,257	-28%
7850	N.CRSSRDS/2ND CHANCE	1,915,564	2,000,008	1,925,131	2,000,000	3,400,000	1,400,000	70%
7851	S.CRSSRDS/2ND CHANCE	97,251	-1,609					
7861	OLD WESTLAKE	374,647	332,866					
7862	VIRTUAL SCHOOL	84,057	1,680,378	3,026,093	1,924,942	1,959,803	34,862	2%
	Sub-Total	**10,256,490**	**12,271,695**	**12,784,904**	**12,497,636**	**12,700,262**	**202,626**	**2%**
	Charter Schools							
8001	AMANA ACADEMY CH. ES	5,090,289	5,034,946	5,854,262	6,079,232	6,527,733	448,501	7%
8002	KIPP ACADEMY CH. MS	3,043,119	3,206,965	3,504,223	3,675,806	3,781,515	105,709	3%
8003	FULTON SCIENCE CH. M		17,526					
8004	HAPEVILLE CH. MS	4,292,868	4,274,117	4,332,963	4,215,463	4,437,162	221,699	5%
8005	FULTON SCIENCE ACADEMY HS	2,238,208	2,481,327					
8007	FULTON SUNSHINE ACA	3,885,496	3,878,938					
8008	MAIN STREET CHARTER	6,218,209	6,655,533	6,678,550	6,999,904	6,961,036	-38,868	-1%
8009	HAPEVILLE CAREER ACADEMY	4,506,986	4,382,294	4,809,675	4,968,036	4,798,930	-169,106	-3%
8010	MAIN STREET CHARTER ES	16,709						
8011	CHATTAHOOCHEE HILLS CHARTER	254,958	2,681,236	2,996,300	4,394,697	5,019,872	625,175	14%
8012	LATIN ACADEMY GRAMMER ES			1,926,777	2,445,997	3,021,892	575,895	24%
8013	LATIN ACADEMY COLLEGE PREP MS			2,379,741	2,706,429	3,027,021	320,592	12%
8014	ACCELERATED LEARNING				1,968,572	2,660,912	692,340	35%
8015	FAST				4,365,042	4,827,672	462,630	11%
8999	PRIVATE SCHOOLS	32,750	42,964	35,551	77,004		-77,004	-100%
	Sub-Total	**29,579,593**	**32,655,846**	**32,518,042**	**41,896,184**	**45,063,745**	**3,167,561**	**8%**
	Grand Total	**1,139,251,813**	**1,295,485,044**	**1,313,690,877**	**1,408,642,928**	**1,528,139,795**	**119,496,867**	**8%**

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 serves students who are at risk of not reaching or maintaining academic grade level, including but not limited to students who are identified through the first grade readiness assessment required by Code Sections 20-2-151 and 20-2-281 and students with identified academic performance below grade levels defined by the Office of Student Achievement in Code Section 20-14-31 for any criterion-referenced assessment administered in accordance with Code Section 20-2-281 for grades one through five.

1) Kindergarten
2) Primary grades (1-3)
3) Upper elementary grades (4-5)

Alternative Education

Alternative education programs are intended to meet the education needs of a student who is suspended from his or her regular classroom and also of a student who is eligible to remain in his or her regular classroom but is more likely to succeed in a nontraditional setting such as that provided in an alternative education program.



QBE Earnings Formula

The high school general education instructional program for grades 9 - 12 is declared to be the base program against which the cost of all other instructional programs is compared and funded by the General Assembly. The amount of resources needed by a Local Unit Administration (LUA) for each full-time equivalent student in the grades 9 - 12 program (i.e. base program), in order that such a program can be funded sufficiently to provide quality basic education (QBE) to all enrolled students, shall be the cost of this basic program. Annually the General Assembly adjusts this base amount consistent with cost-of-living increases. The annual allotment sheet reflects these adjustments. If the funding provided by the General Assembly is not adequate to meet the requirements of the QBE earnings formula, the funded amount shall be prorated to each of the QBE program categories.

Program Name	FTE	Assigned Weight
Kindergarten	15.0	1.6580
Kindergarten – Early Intervention	11.0	2.0457
Primary Grades 1-3	17.0	1.2881
Primary Grades 1-3 - Early Intervention	11.0	1.8012
Upper Elementary 4-5	23.0	1.0367
Upper Elementary 4-5- Early Intervention	11.0	1.7951
Middle Grades 6-8	23.0	1.0290
Middle School 6-8 as defined in 20-2-290	20.0	1.1333
Grades 9-12 (Base)	23.0	1.0000
Vocational Labs Grades 9-12	20.0	1.1887
Special Education Category I	8.0	2.3901
Special Education Category II	6.5	2.8051
Special Education Category III	5.0	3.5718
Special Education Category IV	3.0	5.7898
Special Education Category V	8.0	2.4583
Gifted	12.0	1.6856
Remedial Education	15.0	1.3481
Alternative Education	15.0	1.4766
English Speakers of Other Languages	7.0	2.5558

Mid-Term Adjustment

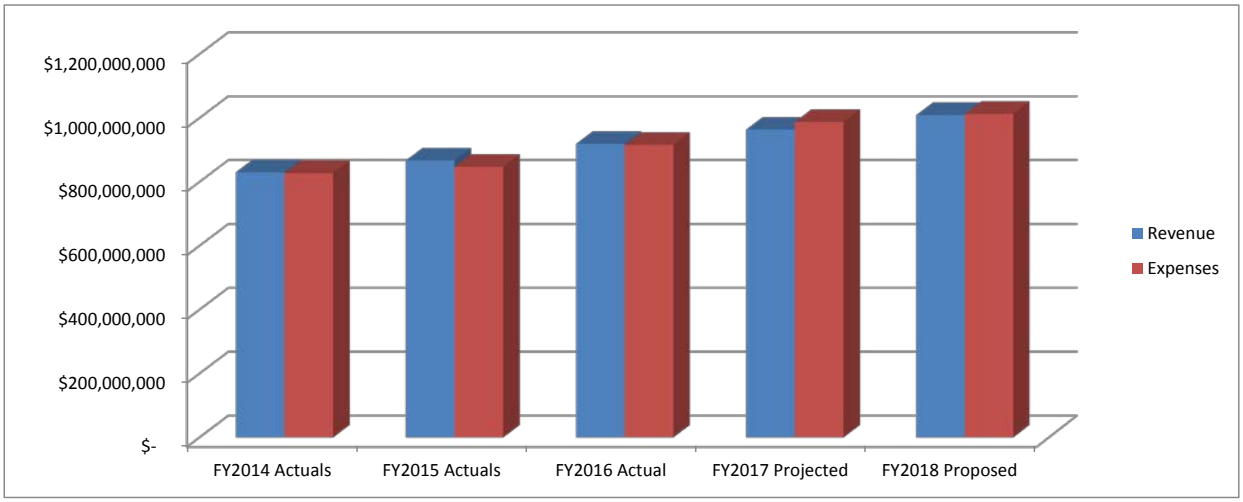
Since the QBE formula is based upon FTE counts which are taken from the previous school year, there is a need to adjust the QBE earnings as more current FTE counts become available. After preparing the recalculation, if the total amount needed by the local school system is greater than the amount originally 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 $1,009,430,898 and budgeted appropriations are $1,013,313,270.
The majority of General Fund revenue comes from local sources (63%). The state revenue makes up about 36.7% of the FY18 proposed revenue budget. The remaining sources are Federal. Since FY2014, the school district has made a conscious effort to use fund balance to get closer to the recommended 15% of expenditures.

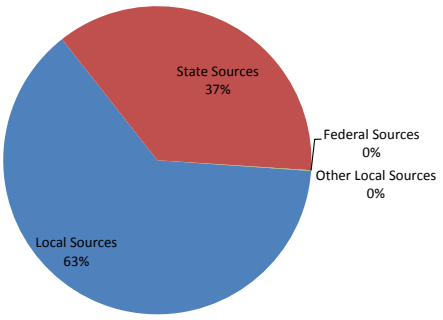
Category	Amount	% of Total
Local	$ 626,537,879	62.07%
Other Local	$ 12,180,576	1.21%
State	$ 369,920,750	36.65%
Federal	$ 685,000	0.07%
Transfers In	$ 106,693	0.01%
Total Funds Available	$ 1,009,430,898	100.00%

Fund 100

General Fund Revenue

		FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY17 to FY18
Local Sources							
1110	Ad Valorem Taxes	464,445,691	482,087,702	520,878,034	542,381,192	586,494,764	8.13%
1190	Other Taxes	2,814,394	4,542,635	4,893,823	2,943,115	3,943,115	33.98%
1191	Local Sources	42,856,690	40,383,619	35,784,568	44,953,459	36,100,000	-19.69%
1310	Tuition From Individuals	617,931	514,331	699,340	640,733	640,733	0.00%
1350	Summer School Tuition	135,126	6,094	18,828	-	-	0.00%
1500	Investment Income	388,221	383,283	936,564	309,344	540,000	74.56%
1910	Rental Of Property	1,041,366	1,025,474	1,268,319	1,752,440	1,201,000	-31.47%
1931	Sale of Land	-	56,466	389,210	-	-	0.00%
1932	Sale Of Buildings, Machinery and Equipment	2,336	1,643	22,184	3,243	2,003,243	61671.29%
1933	Sale of Buses	214,324	113,799	12,021	129,390	40,000	-69.09%
1970	Operating Revenues	521,409	574,447	589,472	561,068	561,068	0.00%
1990	Federal Indirect Cost Reimbursement	2,122,888	1,913,677	3,724,908	3,672,324	2,025,000	-44.86%
1995	Other Local Revenues	5,379,400	6,467,309	5,891,956	5,782,902	4,967,792	-14.10%
1996	Miscellaneous	219,149	270,577	287,346	201,740	201,740	0.00%
TOTAL LOCAL SOURCES		**520,758,924**	**538,341,055**	**575,396,574**	**603,330,950**	**638,718,455**	**5.87%**
STATE SOURCES							
3120	Total Quality Basic Education Formula Earnings (State And Local Funds)	449,409,292	455,768,098	457,112,897	458,682,212	479,599,412	4.56%
3122	QBE Allotment (Operating Costs)	42,273,668	42,207,545	40,284,627	43,101,791	44,896,659	4.16%
3124	QBE Contra Account - Austerity Reduction	(46,626,717)	(30,963,478)	(18,340,973)	(7,300,830)	(7,148,830)	-2.08%
3125	Total State Categorical Grants	6,534,210	6,553,236	6,537,177	6,500,864	6,791,602	4.47%
3140	QBE Contra Account (Debit)- 5 Mill Share	(148,699,068)	(151,360,686)	(148,994,123)	(147,089,872)	(158,321,002)	7.64%
3800	Other Grants From Georgia Department Of Education	5,095,732	4,909,059	5,382,825	5,702,004	3,867,909	-32.17%
3912	On Behalf Payments - Teachers Retirement	33,958	70,100	66,330	-	-	0.00%
3955	ACE Medicaid Recovery	401,721	816,023	577,145	235,000	235,000	0.00%
TOTAL STATE SOURCES		**308,422,796**	**327,999,897**	**342,625,904**	**359,831,169**	**369,920,750**	**2.80%**
FEDERAL SOURCES							
4300	Categorical Grants - Direct From Federal Government	675,228	710,652	757,340	685,000	685,000	0.00%
4521	Other Federal Grants Through The Georgia Department Of Education - ARRA	-	-	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**675,228**	**710,652**	**757,340**	**685,000**	**685,000**	**0.00%**
OTHER FINANCING SOURCES							
5200	Operating Transfers From Other Funds	-	-	-	-	106,693	0.00%
5300	Sale Or Compensation For Loss Of Fixed Assets	381,548	273,080	443,523	150,000	-	-100.00%
5995	Other Sources	-	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES		381,548	273,080	443,523	150,000	106,693	**-28.87%**
GRAND TOTAL		**830,238,496**	**867,324,683**	**919,223,341**	**963,997,119**	**1,009,430,898**	**4.71%**

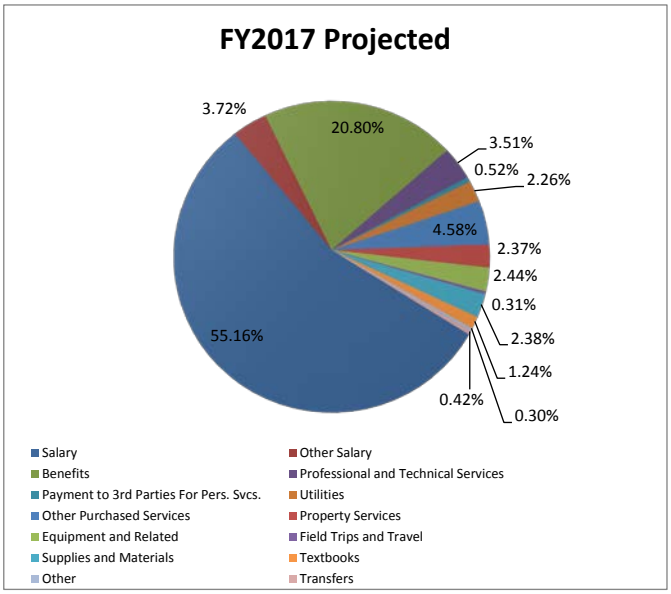
PER PUPIL	FY2014 10-Day	FY2015 F10-Day	FY2016 10-Day	FY2017 10-Day	FY2018 Proposed	% Change FY17 to FY18
Enrollment	**94,720**	**95,065**	**95,559**	**96,063**	**97,011**	**0.99%**
Local Sources	$5,497.88	$5,662.87	$6,021.38	$6,280.58	$6,583.98	4.83%
State Sources	$3,256.15	$3,450.27	$3,585.49	$3,745.78	$3,813.18	1.80%
Federal Sources	$7.13	$7.48	$7.93	$7.13	$7.06	-0.98%
Other Local Sources	$4.03	$2.87	$4.64	$1.56	$1.10	-29.57%
TOTAL BUDGET	**$8,765.19**	**$9,123.49**	**$9,619.43**	**$10,035.05**	**$10,405.32**	**3.69%**

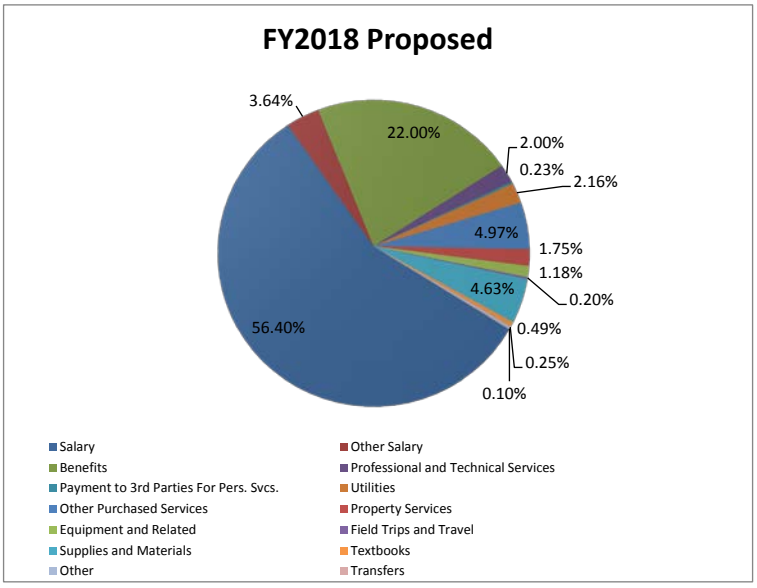


Fund 100

General Fund Expenditures

	FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY17 to FY18
OPERATING BUDGET						
Salary	481,018,648	491,231,065	513,433,787	545,015,108	571,536,573	4.87%
Other Salary	29,122,127	29,734,463	33,208,880	36,713,227	36,873,902	0.44%
Total Salaries	**510,140,774**	**520,965,528**	**546,642,667**	**581,728,335**	**608,410,475**	**4.59%**
Benefits	182,829,393	174,998,406	203,420,804	205,503,656	222,958,442	8.49%
Total Personnel	**692,970,167**	**695,963,933**	**750,063,471**	**787,231,991**	**831,368,917**	**5.61%**
Professional and Technical Services	19,808,703	21,729,617	26,265,909	34,674,402	20,252,392	-41.59%
Payment to 3rd Parties For Pers. Svcs.	5,900,716	6,487,276	6,427,432	5,119,745	2,342,858	-54.24%
Utilities	24,160,180	23,901,720	19,625,000	22,367,075	21,888,907	-2.14%
Other Purchased Services	31,665,652	35,935,587	36,598,152	45,205,355	50,385,213	11.46%
Property Services	16,261,027	16,323,693	19,700,916	23,388,863	17,718,680	-24.24%
Equipment and Related	10,728,673	11,523,836	15,264,526	24,128,615	11,921,393	-50.59%
Field Trips and Travel	1,781,491	2,829,326	3,058,916	3,041,367	2,057,526	-32.35%
Supplies and Materials	14,530,645	17,153,075	16,993,265	23,560,272	46,918,071	99.14%
Textbooks	8,305,001	2,817,489	14,868,560	12,236,107	5,003,880	-59.11%
Other	1,822,365	3,215,856	3,646,230	2,969,650	2,489,871	-16.16%
Transfers	134,926	9,950,000	3,771,727	4,114,983	965,563	-76.54%
Total Other Operating Expenses	**135,099,379**	**151,867,477**	**166,220,634**	**200,806,435**	**181,944,354**	**-9.39%**
TOTAL BUDGET	**828,069,546**	**847,831,410**	**916,284,105**	**988,038,426**	**1,013,313,270**	**2.56%**



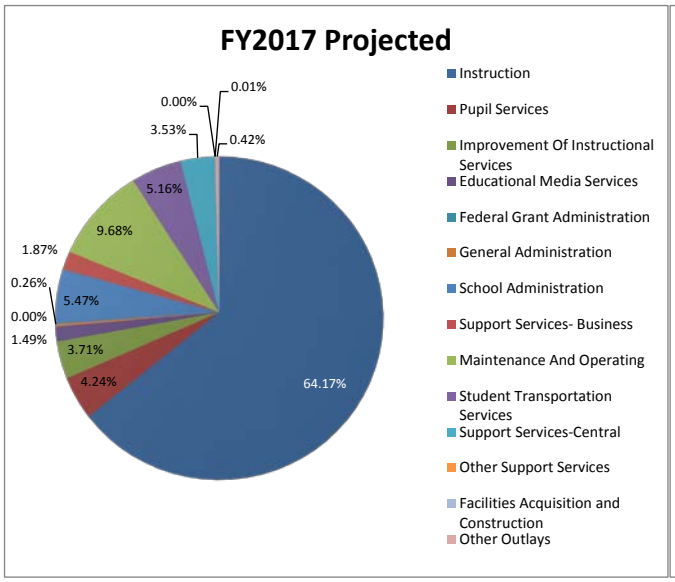


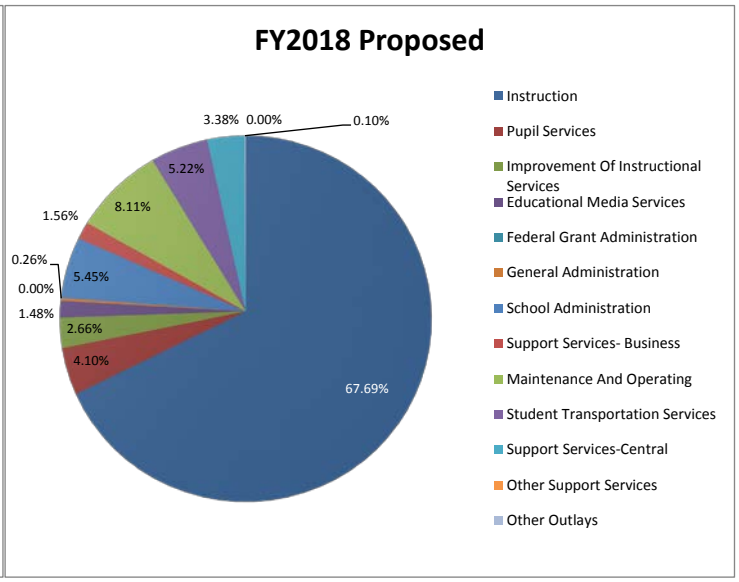
PER PUPIL	FY2014 10-Day	FY2015 10-Day	FY2016 10-Day	FY2017 10-Day	FY2018 Proposed	% Change FY17 to FY18
Enrollment	**94,720**	**95,065**	**95,559**	**96,063**	**97,011**	**0.99%**
Total Salary	$5,385.78	$5,480.10	$5,720.47	$6,055.70	$6,271.56	3.56%
Benefits	$1,930.21	$1,840.83	$2,128.75	$2,139.26	$2,298.28	7.43%
Purchased Services	$605.73	$674.83	$725.12	$884.83	$752.29	-14.98%
Utilities	$255.07	$251.43	$205.37	$232.84	$225.63	-3.09%
Property Services	$171.67	$171.71	$206.16	$243.47	$182.65	-24.98%
Equipment and Related	$113.27	$121.22	$159.74	$251.17	$122.89	-51.08%
Field Trips and Travel	$18.81	$29.76	$32.01	$31.66	$21.21	-33.01%
Supplies and Materials	$153.41	$180.44	$177.83	$245.26	$483.64	97.19%
Textbooks	$87.68	$29.64	$155.60	$127.38	$51.58	-59.51%
Transfers/ Other	$20.66	$138.49	$77.63	$73.75	$35.62	-51.70%
TOTAL BUDGET	**$8,742.29**	**$8,918.44**	**$9,588.67**	**$10,285.32**	**$10,445.34**	**1.56%**

Fund 100

General Fund Budget by Function

	FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY17 to FY18
OPERATING BUDGET						
Instruction	551,480,734	549,581,098	604,596,630	634,023,049	685,926,948	8.19%
Pupil Services	26,791,151	27,193,822	31,745,055	41,893,818	41,520,126	-0.89%
Improvement Of Instructional Services	18,560,654	25,147,506	29,391,334	36,628,820	26,947,860	-26.43%
Educational Media Services	13,582,452	13,332,576	14,086,564	14,680,250	15,036,508	2.43%
Federal Grant Administration	-	-	-	-	-	0.00%
General Administration	3,060,388	2,967,860	3,552,478	2,576,979	2,602,649	1.00%
School Administration	50,440,516	50,114,815	52,543,982	54,048,273	55,266,989	2.25%
Support Services- Business	20,065,998	17,444,370	20,188,408	18,490,452	15,760,530	-14.76%
Maintenance And Operating	77,518,800	84,147,590	81,964,886	95,646,935	82,141,966	-14.12%
Student Transportation Services	47,083,799	44,390,640	50,189,857	50,980,258	52,880,418	3.73%
Support Services-Central	19,438,931	23,509,226	23,246,399	34,859,469	34,223,680	-1.82%
Other Support Services	40,035	40,035	40,073	40,035	40,035	0.00%
School Nutrition	6,087	11,874	10,636	-	-	0.00%
Facilities Acquisition and Construction	-	-	110,977	55,106	-	-100.00%
Other Outlays	-	9,950,000	4,616,826	4,114,983	965,563	-76.54%
Total	**828,069,546**	**847,831,410**	**916,284,105**	**988,038,426**	**1,013,313,270**	**2.56%**





PER PUPIL	FY2014 10-Day	FY2015 10-Day	FY2016 Projected	FY2017 Proposed	FY2018 Proposed	% Change FY17 to FY18
Enrollment	**94,720**	**95,065**	**95,559**	**96,063**	**97,011**	**0.99%**
Instruction	$5,822.22	$5,781.11	$6,326.95	$6,600.08	$7,070.61	7.13%
Pupil Services	$282.85	$286.06	$332.20	$436.11	$427.99	-1.86%
Improvement Of Instr Serv	$195.95	$264.53	$307.57	$381.30	$277.78	-27.15%
Educational Media Service	$143.40	$140.25	$147.41	$152.82	$155.00	1.43%
General Administration	$32.31	$31.22	$37.18	$26.83	$26.83	0.01%
School Administration	$532.52	$527.16	$549.86	$562.63	$569.70	1.26%
Support Services - Busine	$211.85	$183.50	$211.27	$192.48	$162.46	-15.60%
Maintenance And Operating	$818.40	$885.16	$857.74	$995.67	$846.73	-14.96%
Student Transport Service	$497.08	$466.95	$525.22	$530.70	$545.10	2.71%
Support Services-Central	$205.23	$247.30	$243.27	$362.88	$352.78	-2.78%
Other Support Services	$0.42	$0.42	$0.42	$0.42	$0.41	-0.98%
School Nutrition	$0.06	$0.12	$0.11	$0.00	$0.00	0.00%
Facilities - Acq & Constr	$0.00	$0.00	$1.16	$0.57	$0.00	-100.00%
Other Outlays	$0.00	$104.67	$48.31	$42.84	$9.95	-76.76%
Total	**$8,742.29**	**$8,918.44**	**$9,588.67**	**$10,285.32**	**$10,445.34**	**7.27%**

FY2018 General Fund Budget Summary

Revenue			
Source	**FY18**	**Per Pupil**	
State Revenue	$ 369,920,750	$ 3,813.18	36.65%
Local Revenue	$ 638,825,148	$ 6,585.08	63.29%
Federal Revenue	$ 685,000	$ 7.06	0.07%
Total Revenue	$ 1,009,430,898	$ 10,405.32	

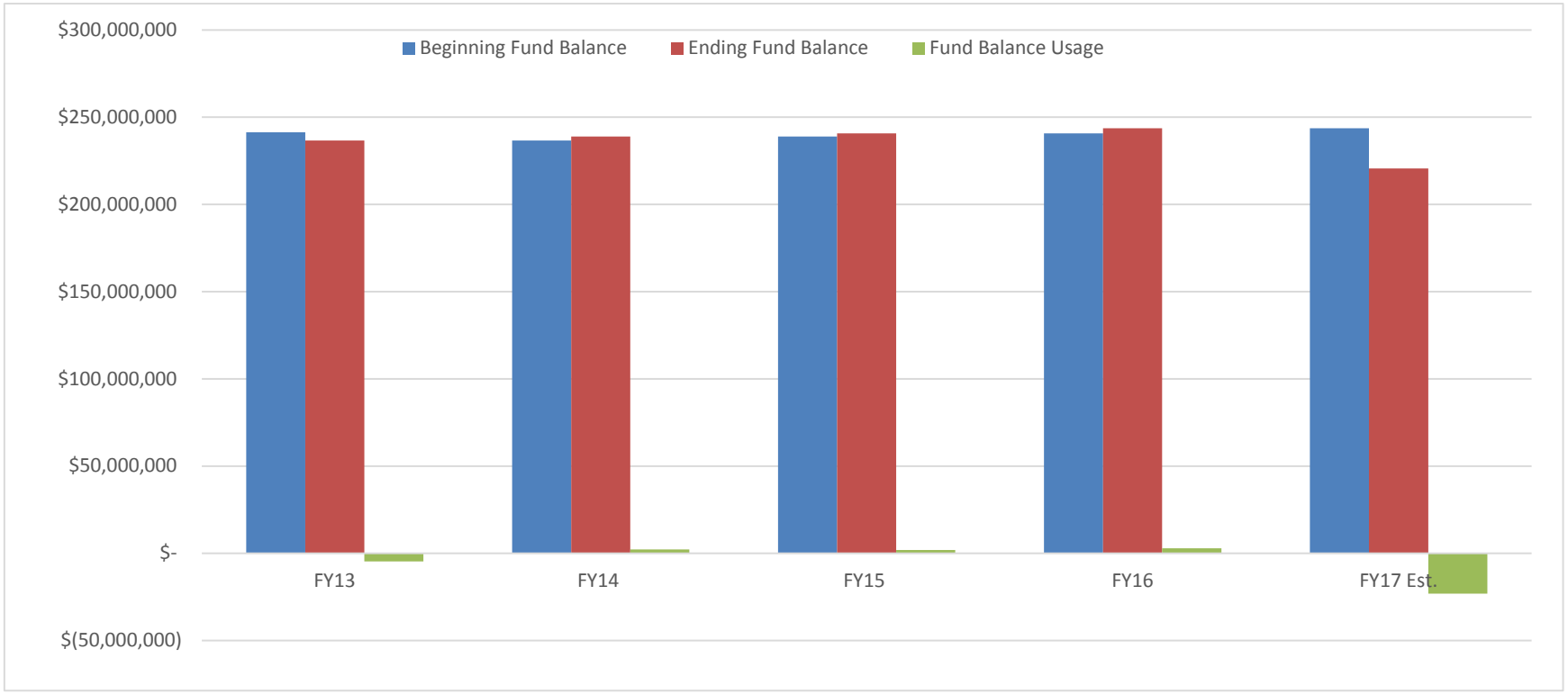
Appropriations			
Function	**FY18**	**Per Pupil**	
Instruction	$ 685,926,948	$ 7,070.61	67.69%
Pupil Services	$ 41,520,126	$ 427.99	4.10%
Improvement Of Instruction	$ 26,947,860	$ 277.78	2.66%
Educational Media Services	$ 15,036,508	$ 155.00	1.48%
General Administration	$ 2,602,649	$ 26.83	0.26%
School Administration	$ 55,266,989	$ 569.70	5.45%
Support Services-Business	$ 15,760,530	$ 162.46	1.56%
Maintenance And Operating	$ 82,141,966	$ 846.73	8.11%
Student Transport Services	$ 52,880,418	$ 545.10	5.22%
Support Services-Central	$ 34,223,680	$ 352.78	3.38%
Other Support Services	$ 40,035	$ 0.41	0.00%
Other Outlays	$ 965,563	$ 9.95	0.10%
Total Expenditures	$ 1,013,313,270	$ 10,445.34	

Fund Balance		% of Appropriations
Beginning Fund Balance	$ 220,685,650	
Net Change in Fund Balance	$ (3,882,372)	
Ending Fund Balance	$ 216,803,278	21%



General Fund
Fund Balance History

Fiscal Year	Beginning Fund Balance	Nonspendable	Restricted	Committed	Assigned	Unassigned	Ending Fund Balance	Fund Balance Usage
FY13	$ 241,378,263	$ 466,468.00	$ -	$138,773,258.00	$32,973,811.00	$64,493,975.00	$ 236,707,512	$ (4,670,751)
FY14	$ 236,707,512	$ 466,468.00	$ -	$151,649,185.00	$42,448,878.00	$44,311,932.00	$ 238,876,463	$ 2,168,951
FY15	$ 238,876,463	$ 466,468.00	$ -	$176,870,793.00	$15,378,430.00	$48,067,346.00	$ 240,783,036	$ 1,906,573
FY16	$ 240,783,036	$ 466,468.00	$ -	$157,184,481.00	$ 28,039.00	$46,007,285.00	$ 243,726,956	$ 2,943,920
FY17 Est.	$ 243,726,956	$ 466,468.00	$ -	$183,507,978.00	$ 28,039.00	$36,683,165.00	$ 220,685,650	$ (23,041,306)



Note: Audited Fund Balance FY13 through FY16

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	$ 401,889	$ 7,520	$ 160,800	$ -	$ 570,209
5002	ALPHARETTA ES	$ 1,110,606	$ 17,280	$ 416,974	$ -	$ 1,544,860
5003	BARNWELL ES	$ 457,053	$ 7,520	$ 171,162	$ -	$ 635,734
5004	BETHUNE ES	$ 368,920	$ 4,080	$ 127,050	$ -	$ 500,049
5005	BROOKVIEW ES	$ 207,837	$ 3,280	$ 77,292	$ -	$ 288,408
5006	CAMPBELL ES	$ 769,444	$ 10,560	$ 269,400	$ -	$ 1,049,405
5007	COGBURN WOODS ES	$ 581,136	$ 7,360	$ 213,136	$ -	$ 801,632
5008	COLLEGE PARK ES	$ 477,024	$ 7,360	$ 175,779	$ -	$ 660,163
5009	CONLEY HILLS ES	$ 562,159	$ 9,040	$ 210,680	$ -	$ 781,879
5010	CRABAPPLE CROSSING E	$ 269,188	$ 4,080	$ 98,487	$ -	$ 371,755
5011	CREEK VIEW ES	$ 439,456	$ 7,440	$ 168,289	$ -	$ 615,186
5012	DOLVIN ES	$ 231,620	$ 4,160	$ 90,998	$ -	$ 326,778
5013	DUNWOODY SPRINGS ES	$ 467,537	$ 6,560	$ 173,619	$ -	$ 647,716
5014	JACKSON, ESTHER ES	$ 779,994	$ 14,160	$ 307,894	$ -	$ 1,102,048
5015	WEST, EVOLINE C. ES	$ 245,404	$ 3,200	$ 84,782	$ -	$ 333,386
5016	FINDLEY OAKS ES	$ 316,754	$ 5,840	$ 125,899	$ -	$ 448,493
5017	GULLATT ES	$ 391,890	$ 5,680	$ 140,878	$ -	$ 538,448
5018	HAPEVILLE ES	$ 507,508	$ 7,440	$ 190,709	$ -	$ 705,658
5019	HEARDS FERRY ES	$ 722,336	$ 12,480	$ 287,116	$ -	$ 1,021,932
5020	HEMBREE SPRINGS ES	$ 543,034	$ 7,440	$ 206,405	$ -	$ 756,879
5021	HERITAGE ES	$ 552,159	$ 7,200	$ 190,758	$ -	$ 750,118
5022	HIGH POINT ES	$ 440,061	$ 6,640	$ 166,845	$ -	$ 613,546
5023	HILLSIDE ES	$ 671,076	$ 11,600	$ 259,287	$ -	$ 941,963
5024	HOLMES, HAMILTON ES	$ 365,575	$ 5,040	$ 144,698	$ -	$ 515,314
5025	LAKE WINDWARD ES	$ 1,089,456	$ 14,720	$ 395,562	$ -	$ 1,499,738
5026	LIBERTY POINT ES	$ 868,914	$ 13,040	$ 316,657	$ -	$ 1,198,611
5027	NOLAN, LOVE T. ES	$ 526,132	$ 8,320	$ 203,451	$ -	$ 737,903
5028	MANNING OAKS ES	$ 354,322	$ 5,760	$ 133,388	$ -	$ 493,470
5029	MEDLOCK BRIDGE ES	$ 604,690	$ 10,000	$ 236,771	$ -	$ 851,461
5030	MIMOSA ES	$ 684,861	$ 10,640	$ 253,071	$ -	$ 948,572
5031	MOUNT OLIVE ES	$ 713,325	$ 9,760	$ 258,480	$ -	$ 981,565
5032	MOUNTAIN PARK ES	$ 756,211	$ 13,280	$ 294,188	$ -	$ 1,063,679
5033	NEW PROSPECT ES	$ 575,943	$ 8,080	$ 204,464	$ -	$ 788,487
5034	NORTHWOOD ES	$ 524,591	$ 9,120	$ 203,191	$ -	$ 736,902
5036	OCEE ES	$ 463,037	$ 6,560	$ 173,980	$ -	$ 643,577
5037	PALMETTO ES	$ 467,921	$ 6,560	$ 164,401	$ -	$ 638,882
5038	PARKLANE ES	$ 330,539	$ 4,880	$ 119,683	$ -	$ 455,101
5039	RANDOLPH ES	$ 245,404	$ 3,200	$ 84,782	$ -	$ 333,386
5040	RENAISSANCE ES	$ 330,539	$ 4,880	$ 119,683	$ -	$ 455,101
5041	RIVER EVES ES	$ 392,171	$ 4,880	$ 140,324	$ -	$ 537,375
5042	ROSWELL NORTH ES	$ 643,236	$ 9,840	$ 244,783	$ -	$ 897,858
5043	LEWIS, S.L. ES	$ 562,159	$ 9,040	$ 210,680	$ -	$ 781,879
5044	LEE, SEABORN ES	$ 207,837	$ 3,280	$ 77,292	$ -	$ 288,408
5045	SHAKERAG ES	$ 330,539	$ 4,880	$ 119,683	$ -	$ 455,101
5046	SPALDING DRIVE CH ES	$ 269,188	$ 4,080	$ 98,487	$ -	$ 371,755
5047	STATE BRIDGE ES	$ 207,837	$ 3,280	$ 77,292	$ -	$ 288,408
5048	STONEWALL TELL ES	$ 292,971	$ 4,960	$ 112,193	$ -	$ 410,124
5049	SUMMIT HILL ES	$ 306,755	$ 4,000	$ 105,977	$ -	$ 416,732
5050	SWEET APPLE ES	$ 562,159	$ 9,040	$ 210,680	$ -	$ 781,879
5052	WILSON CREEK ES	$ 292,971	$ 4,960	$ 112,193	$ -	$ 410,124
5053	WOODLAND CHARTER ES	$ 732,225	$ 10,640	$ 271,273	$ -	$ 1,014,138
5054	OAKLEY ES	$ 441,870	$ 5,680	$ 158,619	$ -	$ 606,168
5055	LAKE FOREST ES	$ 707,700	$ 6,400	$ 256,198	$ -	$ 970,298
5056	ISON SPRINGS ES	$ 595,941	$ 11,760	$ 244,308	$ -	$ 852,009
5057	BIRMINGHAM FALLS ES	$ 787,591	$ 12,400	$ 299,916	$ -	$ 1,099,908
5059	FELDWOOD ES	$ 538,375	$ 8,160	$ 196,974	$ -	$ 743,510
5061	CLIFTONDALE ES	$ 428,745	$ 6,640	$ 166,261	$ -	$ 601,646
5066	WOLF CREEK ES	$ 595,941	$ 11,760	$ 244,308	$ -	$ 852,009
5067	VICKERY MILL ES	$ 524,591	$ 9,120	$ 203,191	$ -	$ 736,902
5999	ES DISTRICT-WIDE	$ 209,534	$ 3,872	$ 83,367	$ -	$ 296,773
	Sub-Total	**$ 30,045,878**	**$ 460,432**	**$ 11,254,686**	**$ -**	**$ 41,760,995**

	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	$ 736,212	$ 9,600	$ 254,344	$ -	$ 1,000,157
6002	BEAR CREEK MS	$ 1,189,453	$ 16,080	$ 416,418	$ -	$ 1,621,951
6003	CAMP CREEK MS	$ 821,347	$ 11,280	$ 289,246	$ -	$ 1,121,873
6004	CRABAPPLE MS	$ 637,294	$ 8,880	$ 225,659	$ -	$ 871,833
6005	ELKINS POINTE MS	$ 1,345,938	$ 20,400	$ 492,436	$ -	$ 1,858,774
6006	HAYNES BRIDGE MS	$ 1,128,102	$ 15,280	$ 395,222	$ -	$ 1,538,605
6007	HOLCOMB BRIDGE MS	$ 1,161,885	$ 18,000	$ 428,850	$ -	$ 1,608,735
6008	HOPEWELL MS	$ 1,237,020	$ 17,840	$ 443,829	$ -	$ 1,698,689
6009	MCNAIR MS	$ 930,265	$ 13,840	$ 337,852	$ -	$ 1,281,957
6010	NORTHWESTERN MS	$ 1,015,399	$ 15,520	$ 372,754	$ -	$ 1,403,673
6011	WEST, PAUL D. MS	$ 930,265	$ 13,840	$ 337,852	$ -	$ 1,281,957
6012	RIDGEVIEW MS	$ 759,996	$ 10,480	$ 268,050	$ -	$ 1,038,526
6013	RIVER TRAIL MS	$ 453,241	$ 6,480	$ 162,073	$ -	$ 621,794
6014	SANDTOWN MS	$ 1,052,967	$ 15,440	$ 380,243	$ -	$ 1,448,650
6015	SANDY SPRINGS MS	$ 759,996	$ 10,480	$ 268,050	$ -	$ 1,038,526
6016	TAYLOR ROAD MS	$ 906,481	$ 12,960	$ 324,147	$ -	$ 1,243,588
6017	WEBB BRIDGE MS	$ 783,779	$ 11,360	$ 281,756	$ -	$ 1,076,895
6018	WOODLAND MS	$ 944,049	$ 12,880	$ 331,636	$ -	$ 1,288,565
6019	RENAISSANCE MS	$ 906,481	$ 12,960	$ 324,147	$ -	$ 1,243,588
	Sub-Total	**$ 17,700,170**	**$ 253,600**	**$ 6,334,567**	**$ -**	**$ 24,288,337**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 1,199,452	$ 17,920	$ 436,340	$ -	$ 1,653,712
7002	BANNEKER HS	$ 1,935,665	$ 27,520	$ 690,684	$ -	$ 2,653,869
7003	CENTENNIAL HS	$ 1,628,910	$ 23,520	$ 584,707	$ -	$ 2,237,137
7004	CHATTAHOOCHEE HS	$ 1,308,370	$ 20,480	$ 484,947	$ -	$ 1,813,797
7005	CREEKSIDE HS	$ 1,444,857	$ 21,120	$ 521,121	$ -	$ 1,987,098
7006	MILTON HS	$ 1,421,073	$ 20,240	$ 507,415	$ -	$ 1,948,729
7007	NORTH SPRINGS HS	$ 1,025,398	$ 17,360	$ 392,675	$ -	$ 1,435,434
7008	NORTHVIEW HS	$ 753,104	$ 10,960	$ 271,158	$ -	$ 1,035,222
7009	RIVERWOOD HS	$ 1,066,751	$ 14,480	$ 374,027	$ -	$ 1,455,258
7010	ROSWELL HS	$ 1,676,476	$ 25,280	$ 612,119	$ -	$ 2,313,875
7011	TRI-CITIES HS	$ 1,482,424	$ 21,040	$ 528,611	$ -	$ 2,032,075
7012	WESTLAKE HS	$ 981,617	$ 12,800	$ 339,126	$ -	$ 1,333,543
7013	JOHNS CREEK HS	$ 981,617	$ 12,800	$ 339,126	$ -	$ 1,333,543
7015	LANGSTON HUGHES HS	$ 1,615,125	$ 24,480	$ 590,923	$ -	$ 2,230,529
7020	CAMBRIDGE HS	$ 1,171,884	$ 19,840	$ 448,772	$ -	$ 1,640,496
7999	HS DISTRICT-WIDE	$ 389,374	$ 6,680	$ (4,850,314)	$ -	$ (4,454,260)
	Sub-Total	**$ 20,082,097**	**$ 296,520**	**$ 2,271,438**	**$ -**	**$ 22,650,055**
78xx	**Alternative/ Learning Centers**					
7800	INDEPENDENCE HS	$ 279,187	$ 5,920	$ 118,409	$ -	$ 403,516
7801	MCCLARIN HS	$ 61,351	$ 800	$ 21,195	$ -	$ 83,346
7019	FLAT SHOALS CENTER	$ 20,894,979	$ 271,728	$ 7,190,213	$ -	$ 28,356,920
	Sub-Total	**$ 21,235,517**	**$ 278,448**	**$ 7,329,817**	**$ -**	**$ 28,843,782**
	Grand Total	**$ 89,063,662**	**$ 1,289,000**	**$ 27,190,507**	**$ -**	**$ 117,543,170**

	ESOL					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 87,983	$ 1,200	$ 31,038	$ 30,000	$ 150,221
5002	ALPHARETTA ES	$ 99,875	$ 1,640	$ 37,891	$ -	$ 139,406
5003	BARNWELL ES	$ 58,656	$ 800	$ 20,692	$ -	$ 80,147
5006	CAMPBELL ES	$ 258,405	$ 4,080	$ 96,473	$ 60,000	$ 418,959
5007	COGBURN WOODS ES	$ 70,547	$ 1,240	$ 27,545	$ -	$ 99,332
5008	COLLEGE PARK ES	$ 111,767	$ 2,080	$ 44,744	$ -	$ 158,590
5009	CONLEY HILLS ES	$ 258,405	$ 4,080	$ 96,473	$ 60,000	$ 418,959
5010	CRABAPPLE CROSSING E	$ 70,547	$ 1,240	$ 27,545	$ -	$ 99,332
5011	CREEK VIEW ES	$ 141,094	$ 2,480	$ 55,089	$ 50,000	$ 248,664
5012	DOLVIN ES	$ 99,875	$ 1,640	$ 37,891	$ -	$ 139,406
5013	DUNWOODY SPRINGS ES	$ 199,750	$ 3,280	$ 75,781	$ 30,000	$ 308,811
5014	JACKSON, ESTHER ES	$ 328,953	$ 5,320	$ 124,018	$ 80,000	$ 538,291
5015	WEST, EVOLINE C. ES	$ 99,875	$ 1,640	$ 37,891	$ -	$ 139,406
5016	FINDLEY OAKS ES	$ 70,547	$ 1,240	$ 27,545	$ -	$ 99,332
5017	GULLATT ES	$ 111,767	$ 2,080	$ 44,744	$ -	$ 158,590
5018	HAPEVILLE ES	$ 399,500	$ 6,560	$ 151,563	$ 80,000	$ 637,623
5020	HEMBREE SPRINGS ES	$ 317,061	$ 4,880	$ 117,165	$ 80,000	$ 519,106
5021	HERITAGE ES	$ 58,656	$ 800	$ 20,692	$ -	$ 80,147
5022	HIGH POINT ES	$ 317,061	$ 4,880	$ 117,165	$ 60,000	$ 499,106
5023	HILLSIDE ES	$ 129,203	$ 2,040	$ 48,237	$ -	$ 179,479
5024	HOLMES, HAMILTON ES	$ 141,094	$ 2,480	$ 55,089	$ -	$ 198,664
5025	LAKE WINDWARD ES	$ 99,875	$ 1,640	$ 37,891	$ -	$ 139,406
5028	MANNING OAKS ES	$ 317,061	$ 4,880	$ 117,165	$ 80,000	$ 519,106
5029	MEDLOCK BRIDGE ES	$ 170,422	$ 2,880	$ 65,435	$ 30,000	$ 268,738
5030	MIMOSA ES	$ 833,872	$ 13,040	$ 310,111	$ 130,000	$ 1,287,023
5031	MOUNT OLIVE ES	$ 141,094	$ 2,480	$ 55,089	$ -	$ 198,664
5032	MOUNTAIN PARK ES	$ 29,328	$ 400	$ 10,346	$ -	$ 40,074
5033	NEW PROSPECT ES	$ 129,203	$ 2,040	$ 48,237	$ 30,000	$ 209,479
5034	NORTHWOOD ES	$ 199,750	$ 3,280	$ 75,781	$ -	$ 278,811
5036	OCEE ES	$ 99,875	$ 1,640	$ 37,891	$ 30,000	$ 169,406
5037	PALMETTO ES	$ 111,767	$ 2,080	$ 44,744	$ -	$ 158,590
5038	PARKLANE ES	$ 258,405	$ 4,080	$ 96,473	$ 30,000	$ 388,959
5041	RIVER EVES ES	$ 129,203	$ 2,040	$ 48,237	$ -	$ 179,479
5042	ROSWELL NORTH ES	$ 58,656	$ 800	$ 20,692	$ -	$ 80,147
5045	SHAKERAG ES	$ 117,311	$ 1,600	$ 41,384	$ 30,000	$ 190,295
5046	SPALDING DRIVE CH ES	$ 58,656	$ 800	$ 20,692	$ -	$ 80,147
5047	STATE BRIDGE ES	$ 58,656	$ 800	$ 20,692	$ -	$ 80,147
5050	SWEET APPLE ES	$ 29,328	$ 400	$ 10,346	$ -	$ 40,074
5052	WILSON CREEK ES	$ 158,531	$ 2,440	$ 58,583	$ 50,000	$ 269,553
5053	WOODLAND CHARTER ES	$ 287,733	$ 4,480	$ 106,819	$ 60,000	$ 459,032
5054	OAKLEY ES	$ 70,547	$ 1,240	$ 27,545	$ -	$ 99,332
5055	LAKE FOREST ES	$ 974,966	$ 15,520	$ 365,201	$ 130,000	$ 1,485,687
5056	ISON SPRINGS ES	$ 287,733	$ 4,480	$ 106,819	$ 80,000	$ 479,032
5067	VICKERY MILL ES	$ 399,500	$ 6,560	$ 151,563	$ 80,000	$ 637,623
	Sub-Total	**$ 8,452,093**	**$ 135,280**	**$ 3,173,002**	**$ 1,290,000**	**$ 13,050,374**

	ESOL					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 111,767	$ 2,080	$ 44,744	$ -	$ 158,590
6002	BEAR CREEK MS	$ 82,439	$ 1,680	$ 34,398	$ -	$ 118,517
6005	ELKINS POINTE MS	$ 282,189	$ 4,960	$ 110,179	$ -	$ 397,328
6007	HOLCOMB BRIDGE MS	$ 170,422	$ 2,880	$ 65,435	$ -	$ 238,738
6008	HOPEWELL MS	$ 111,767	$ 2,080	$ 44,744	$ -	$ 158,590
6011	WEST, PAUL D. MS	$ 199,750	$ 3,280	$ 75,781	$ -	$ 278,811
6012	RIDGEVIEW MS	$ 282,189	$ 4,960	$ 110,179	$ -	$ 397,328
6013	RIVER TRAIL MS	$ 111,767	$ 2,080	$ 44,744	$ -	$ 158,590
6015	SANDY SPRINGS MS	$ 199,750	$ 3,280	$ 75,781	$ -	$ 278,811
6016	TAYLOR ROAD MS	$ 99,875	$ 1,640	$ 37,891	$ -	$ 139,406
6017	WEBB BRIDGE MS	$ 141,094	$ 2,480	$ 55,089	$ -	$ 198,664
6018	WOODLAND MS	$ 82,439	$ 1,680	$ 34,398	$ -	$ 118,517
6019	RENAISSANCE MS	$ 70,547	$ 1,240	$ 27,545	$ -	$ 99,332
	Sub-Total	**$ 1,945,995**	**$ 34,320**	**$ 760,906**	**$ -**	**$ 2,741,221**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 129,203	$ 2,040	$ 48,237	$ -	$ 179,479
7003	CENTENNIAL HS	$ 317,061	$ 4,880	$ 117,165	$ -	$ 439,106
7004	CHATTAHOOCHEE HS	$ 129,203	$ 2,040	$ 48,237	$ -	$ 179,479
7006	MILTON HS	$ 170,422	$ 2,880	$ 65,435	$ -	$ 238,738
7007	NORTH SPRINGS HS	$ 258,405	$ 4,080	$ 96,473	$ -	$ 358,959
7008	NORTHVIEW HS	$ 129,203	$ 2,040	$ 48,237	$ -	$ 179,479
7009	RIVERWOOD HS	$ 287,733	$ 4,480	$ 106,819	$ -	$ 399,032
7010	ROSWELL HS	$ 317,061	$ 4,880	$ 117,165	$ -	$ 439,106
7011	TRI-CITIES HS	$ 258,405	$ 4,080	$ 96,473	$ -	$ 358,959
7013	JOHNS CREEK HS	$ 129,203	$ 2,040	$ 48,237	$ -	$ 179,479
7015	LANGSTON HUGHES HS	$ 158,531	$ 2,440	$ 58,583	$ -	$ 219,553
	Sub-Total	**$ 2,284,430**	**$ 35,880**	**$ 851,060**	**$ -**	**$ 3,171,370**
	Grand Total	**$ 12,682,517**	**$ 205,480**	**$ 4,784,968**	**$ 1,290,000**	**$ 18,962,965**

	EIP/ Remedial					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**					
5001	ABBOTTS HILL ES	$ 58,656	$ 800	$ 20,692	$ 6,795	$ 86,942
5002	ALPHARETTA ES	$ 58,656	$ 800	$ 20,692	$ 6,792	$ 86,939
5003	BARNWELL ES	$ 58,656	$ 800	$ 20,692	$ 5,319	$ 85,466
5004	BETHUNE ES	$ 527,900	$ 7,200	$ 186,227	$ 40,018	$ 761,344
5005	BROOKVIEW ES	$ 175,967	$ 2,400	$ 62,076	$ 31,224	$ 271,666
5006	CAMPBELL ES	$ 381,261	$ 5,200	$ 134,497	$ 35,568	$ 556,526
5007	COGBURN WOODS ES	$ 58,656	$ 800	$ 20,692	$ 8,879	$ 89,026
5008	COLLEGE PARK ES	$ 205,294	$ 2,800	$ 72,421	$ 52,411	$ 332,927
5009	CONLEY HILLS ES	$ 263,950	$ 3,600	$ 93,113	$ 34,806	$ 395,469
5010	CRABAPPLE CROSSING E	$ 58,656	$ 800	$ 20,692	$ 3,705	$ 83,852
5011	CREEK VIEW ES	$ 58,656	$ 800	$ 20,692	$ 10,967	$ 91,114
5012	DOLVIN ES	$ 87,983	$ 1,200	$ 31,038	$ 7,541	$ 127,762
5013	DUNWOODY SPRINGS ES	$ 117,311	$ 1,600	$ 41,384	$ 21,561	$ 181,856
5014	JACKSON, ESTHER ES	$ 146,639	$ 2,000	$ 51,730	$ 26,030	$ 226,398
5015	WEST, EVOLINE C. ES	$ 439,916	$ 6,000	$ 155,189	$ 34,195	$ 635,300
5016	FINDLEY OAKS ES	$ 58,656	$ 800	$ 20,692	$ 3,940	$ 84,087
5017	GULLATT ES	$ 234,622	$ 3,200	$ 82,767	$ 37,019	$ 357,608
5018	HAPEVILLE ES	$ 117,311	$ 1,600	$ 41,384	$ 32,718	$ 193,013
5019	HEARDS FERRY ES	$ 87,983	$ 1,200	$ 31,038	$ 4,074	$ 124,295
5020	HEMBREE SPRINGS ES	$ 117,311	$ 1,600	$ 41,384	$ 14,843	$ 175,138
5021	HERITAGE ES	$ 263,950	$ 3,600	$ 93,113	$ 41,925	$ 402,588
5022	HIGH POINT ES	$ 117,311	$ 1,600	$ 41,384	$ 20,432	$ 180,727
5023	HILLSIDE ES	$ 117,311	$ 1,600	$ 41,384	$ 11,391	$ 171,686
5024	HOLMES, HAMILTON ES	$ 293,278	$ 4,000	$ 103,459	$ 41,704	$ 442,441
5025	LAKE WINDWARD ES	$ 87,983	$ 1,200	$ 31,038	$ 4,990	$ 125,211
5026	LIBERTY POINT ES	$ 175,967	$ 2,400	$ 62,076	$ 38,111	$ 278,553
5027	NOLAN, LOVE T. ES	$ 175,967	$ 2,400	$ 62,076	$ 43,599	$ 284,041
5028	MANNING OAKS ES	$ 87,983	$ 1,200	$ 31,038	$ 18,871	$ 139,092
5029	MEDLOCK BRIDGE ES	$ 58,656	$ 800	$ 20,692	$ 7,443	$ 87,590
5030	MIMOSA ES	$ 117,311	$ 1,600	$ 41,384	$ 36,647	$ 196,942
5031	MOUNT OLIVE ES	$ 234,622	$ 3,200	$ 82,767	$ 37,886	$ 358,475
5032	MOUNTAIN PARK ES	$ 87,983	$ 1,200	$ 31,038	$ 4,273	$ 124,494
5033	NEW PROSPECT ES	$ 58,656	$ 800	$ 20,692	$ 7,762	$ 87,909
5034	NORTHWOOD ES	$ 58,656	$ 800	$ 20,692	$ 11,032	$ 91,179
5036	OCEE ES	$ 58,656	$ 800	$ 20,692	$ 7,390	$ 87,537
5037	PALMETTO ES	$ 205,294	$ 2,800	$ 72,421	$ 27,226	$ 307,742
5038	PARKLANE ES	$ 351,933	$ 4,800	$ 124,151	$ 29,486	$ 510,370
5039	RANDOLPH ES	$ 293,278	$ 4,000	$ 103,459	$ 21,657	$ 422,394
5040	RENAISSANCE ES	$ 175,967	$ 2,400	$ 62,076	$ 34,908	$ 275,350
5041	RIVER EVES ES	$ 58,656	$ 800	$ 20,692	$ 12,965	$ 93,112
5042	ROSWELL NORTH ES	$ 87,983	$ 1,200	$ 31,038	$ 10,533	$ 130,754
5043	LEWIS, S.L. ES	$ 263,950	$ 3,600	$ 93,113	$ 35,381	$ 396,044
5044	LEE, SEABORN ES	$ 234,622	$ 3,200	$ 82,767	$ 25,484	$ 346,073
5045	SHAKERAG ES	$ 29,328	$ 400	$ 10,346	$ 4,620	$ 44,694
5046	SPALDING DRIVE CH ES	$ 87,983	$ 1,200	$ 31,038	$ 6,780	$ 127,001
5047	STATE BRIDGE ES	$ 58,656	$ 800	$ 20,692	$ 6,735	$ 86,882
5048	STONEWALL TELL ES	$ 498,572	$ 6,800	$ 175,881	$ 20,566	$ 701,819
5049	SUMMIT HILL ES	$ 58,656	$ 800	$ 20,692	$ 2,572	$ 82,719
5050	SWEET APPLE ES	$ 117,311	$ 1,600	$ 41,384	$ 3,473	$ 163,768
5052	WILSON CREEK ES	$ 87,983	$ 1,200	$ 31,038	$ 7,556	$ 127,777
5053	WOODLAND CHARTER ES	$ 205,294	$ 2,800	$ 72,421	$ 26,603	$ 307,119
5054	OAKLEY ES	$ 175,967	$ 2,400	$ 62,076	$ 42,146	$ 282,588
5055	LAKE FOREST ES	$ 87,983	$ 1,200	$ 31,038	$ 41,628	$ 161,849
5056	ISON SPRINGS ES	$ 58,656	$ 800	$ 20,692	$ 24,121	$ 104,268
5057	BIRMINGHAM FALLS ES	$ 58,656	$ 800	$ 20,692	$ 2,882	$ 83,029
5059	FELDWOOD ES	$ 293,278	$ 4,000	$ 103,459	$ 39,982	$ 440,719
5061	CLIFTONDALE ES	$ 146,639	$ 2,000	$ 51,730	$ 23,545	$ 223,913
5066	WOLF CREEK ES	$ 87,983	$ 1,200	$ 31,038	$ 25,493	$ 145,714
5067	VICKERY MILL ES	$ 146,639	$ 2,000	$ 51,730	$ 22,278	$ 222,646
5999	ES DISTRICT-WIDE	$ 146,639	$ 2,000	$ 51,730	$ -	$ 200,368
	Sub-Total	**$ 9,326,228**	**$ 127,200**	**$ 3,290,005**	**$ 1,250,481**	**$ 13,993,913**

	EIP/ Remedial					
		Salary	**Other Salary**	**Benefits**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**					
6001	AUTREY MILL MS	$ 11,731	$ 160	$ 4,138	$ 6,665	$ 22,694
6002	BEAR CREEK MS	$ 387,126	$ 5,280	$ 136,566	$ 35,828	$ 564,801
6003	CAMP CREEK MS	$ 234,622	$ 3,200	$ 82,767	$ 19,225	$ 339,814
6004	CRABAPPLE MS	$ 82,118	$ 1,120	$ 28,969	$ 5,589	$ 117,795
6005	ELKINS POINTE MS	$ 187,698	$ 2,560	$ 66,214	$ 15,761	$ 272,233
6006	HAYNES BRIDGE MS	$ 117,311	$ 1,600	$ 41,384	$ 8,869	$ 169,164
6007	HOLCOMB BRIDGE MS	$ 129,042	$ 1,760	$ 45,522	$ 13,932	$ 190,256
6008	HOPEWELL MS	$ 58,656	$ 800	$ 20,692	$ 8,275	$ 88,422
6009	MCNAIR MS	$ 211,160	$ 2,880	$ 74,491	$ 29,710	$ 318,241
6010	NORTHWESTERN MS	$ 46,924	$ 640	$ 16,553	$ 4,572	$ 68,690
6011	WEST, PAUL D. MS	$ 222,891	$ 3,040	$ 78,629	$ 31,243	$ 335,803
6012	RIDGEVIEW MS	$ 222,891	$ 3,040	$ 78,629	$ 18,992	$ 323,552
6013	RIVER TRAIL MS	$ 35,193	$ 480	$ 12,415	$ 4,505	$ 52,593
6014	SANDTOWN MS	$ 152,504	$ 2,080	$ 53,799	$ 19,747	$ 228,130
6015	SANDY SPRINGS MS	$ 105,580	$ 1,440	$ 37,245	$ 18,537	$ 162,802
6016	TAYLOR ROAD MS	$ 35,193	$ 480	$ 12,415	$ 6,416	$ 54,504
6017	WEBB BRIDGE MS	$ 152,504	$ 2,080	$ 53,799	$ 4,966	$ 213,349
6018	WOODLAND MS	$ 269,815	$ 3,680	$ 95,183	$ 34,562	$ 403,240
6019	RENAISSANCE MS	$ 305,009	$ 4,160	$ 107,598	$ 31,177	$ 447,943
6999	MS DISTRICT-WIDE	$ 58,656	$ 800	$ 20,692	$ -	$ 80,147
	Sub-Total	**$ 3,026,625**	**$ 41,280**	**$ 1,067,700**	**$ 318,571**	**$ 4,454,175**
7xxx	**High Schools**					
7001	ALPHARETTA HS	$ 199,429	$ 2,720	$ 70,352	$ 8,920	$ 281,421
7002	BANNEKER HS	$ 293,278	$ 4,000	$ 103,459	$ 44,543	$ 445,280
7003	CENTENNIAL HS	$ 152,504	$ 2,080	$ 53,799	$ 19,165	$ 227,548
7004	CHATTAHOOCHEE HS	$ 35,193	$ 480	$ 12,415	$ 6,066	$ 54,154
7005	CREEKSIDE HS	$ 504,437	$ 6,880	$ 177,950	$ 38,453	$ 727,720
7006	MILTON HS	$ 35,193	$ 480	$ 12,415	$ 9,141	$ 57,229
7007	NORTH SPRINGS HS	$ 129,042	$ 1,760	$ 45,522	$ 19,881	$ 196,205
7008	NORTHVIEW HS	$ 93,849	$ 1,280	$ 33,107	$ 4,514	$ 132,750
7009	RIVERWOOD HS	$ 129,042	$ 1,760	$ 45,522	$ 16,620	$ 192,944
7010	ROSWELL HS	$ 23,462	$ 320	$ 8,277	$ 16,024	$ 48,083
7011	TRI-CITIES HS	$ 387,126	$ 5,280	$ 136,566	$ 44,300	$ 573,273
7012	WESTLAKE HS	$ 246,353	$ 3,360	$ 86,906	$ 32,631	$ 369,250
7013	JOHNS CREEK HS	$ 11,731	$ 160	$ 4,138	$ 5,537	$ 21,566
7015	LANGSTON HUGHES HS	$ 269,815	$ 3,680	$ 95,183	$ 38,599	$ 407,277
7020	CAMBRIDGE HS	$ 58,656	$ 800	$ 20,692	$ 4,000	$ 84,147
7999	HS DISTRICT-WIDE	$ -	$ -	$ -	$ 500,005	$ 500,005
	Sub-Total	**$ 2,569,112**	**$ 35,040**	**$ 906,303**	**$ 808,399**	**$ 4,318,854**
78xx	**Alternative/ Learning Centers**					
7800	INDEPENDENCE HS	$ 129,042	$ 1,760	$ 45,522	$ 5,698	$ 182,022
7801	MCCLARIN HS	$ 105,580	$ 1,440	$ 37,245	$ 6,117	$ 150,382
	Sub-Total	**$ 234,622**	**$ 3,200**	**$ 82,767**	**$ 11,815**	**$ 332,404**
	Grand Total	**$ 15,156,586**	**$ 206,720**	**$ 5,346,775**	**$ 2,389,266**	**$ 23,099,347**

	TAG						
		Salary	**Other Salary**	**Benefits**	**Professional and Technical Services**	**Supplies and Materials**	**TOTAL BUDGET**
5xxx	**Elementary Schools**						
5001	ABBOTTS HILL ES	$ 82,118	$ 1,120	$ 28,969	$ -	$ -	$ 112,206
5002	ALPHARETTA ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5003	BARNWELL ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5004	BETHUNE ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5005	BROOKVIEW ES	$ 35,193	$ 480	$ 12,415	$ -	$ -	$ 48,088
5006	CAMPBELL ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5007	COGBURN WOODS ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5008	COLLEGE PARK ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5009	CONLEY HILLS ES	$ 35,193	$ 480	$ 12,415	$ -	$ -	$ 48,088
5010	CRABAPPLE CROSSING E	$ 140,773	$ 1,920	$ 49,660	$ -	$ -	$ 192,354
5011	CREEK VIEW ES	$ 105,580	$ 1,440	$ 37,245	$ -	$ -	$ 144,265
5012	DOLVIN ES	$ 140,773	$ 1,920	$ 49,660	$ -	$ -	$ 192,354
5013	DUNWOODY SPRINGS ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5014	JACKSON, ESTHER ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5015	WEST, EVOLINE C. ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5016	FINDLEY OAKS ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5017	GULLATT ES	$ 35,193	$ 480	$ 12,415	$ -	$ -	$ 48,088
5018	HAPEVILLE ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5019	HEARDS FERRY ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5020	HEMBREE SPRINGS ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5021	HERITAGE ES	$ 35,193	$ 480	$ 12,415	$ -	$ -	$ 48,088
5022	HIGH POINT ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5023	HILLSIDE ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5024	HOLMES, HAMILTON ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5025	LAKE WINDWARD ES	$ 105,580	$ 1,440	$ 37,245	$ -	$ -	$ 144,265
5026	LIBERTY POINT ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5027	NOLAN, LOVE T. ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5028	MANNING OAKS ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5029	MEDLOCK BRIDGE ES	$ 82,118	$ 1,120	$ 28,969	$ -	$ -	$ 112,206
5030	MIMOSA ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5031	MOUNT OLIVE ES	$ 35,193	$ 480	$ 12,415	$ -	$ -	$ 48,088
5032	MOUNTAIN PARK ES	$ 105,580	$ 1,440	$ 37,245	$ -	$ -	$ 144,265
5033	NEW PROSPECT ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5034	NORTHWOOD ES	$ 93,849	$ 1,280	$ 33,107	$ -	$ -	$ 128,236
5036	OCEE ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5037	PALMETTO ES	$ 46,924	$ 640	$ 16,553	$ -	$ -	$ 64,118
5038	PARKLANE ES	$ 23,462	$ 320	$ 8,277	$ -	$ -	$ 32,059
5039	RANDOLPH ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5040	RENAISSANCE ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5041	RIVER EVES ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5042	ROSWELL NORTH ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5043	LEWIS, S.L. ES	$ 23,462	$ 320	$ 8,277	$ -	$ -	$ 32,059
5044	LEE, SEABORN ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5045	SHAKERAG ES	$ 175,967	$ 2,400	$ 62,076	$ -	$ -	$ 240,442
5046	SPALDING DRIVE CH ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5047	STATE BRIDGE ES	$ 129,042	$ 1,760	$ 45,522	$ -	$ -	$ 176,324
5048	STONEWALL TELL ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5049	SUMMIT HILL ES	$ 93,849	$ 1,280	$ 33,107	$ -	$ -	$ 128,236
5050	SWEET APPLE ES	$ 129,042	$ 1,760	$ 45,522	$ -	$ -	$ 176,324
5052	WILSON CREEK ES	$ 152,504	$ 2,080	$ 53,799	$ -	$ -	$ 208,383
5053	WOODLAND CHARTER ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5054	OAKLEY ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5055	LAKE FOREST ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5056	ISON SPRINGS ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5057	BIRMINGHAM FALLS ES	$ 93,849	$ 1,280	$ 33,107	$ -	$ -	$ 128,236
5059	FELDWOOD ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5061	CLIFTONDALE ES	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
5066	WOLF CREEK ES	$ 117,311	$ 1,600	$ 41,384	$ -	$ -	$ 160,295
5067	VICKERY MILL ES	$ 35,193	$ 480	$ 12,415	$ -	$ -	$ 48,088
5999	ES DISTRICT-WIDE	$ 363,664	$ 4,960	$ 128,289	$ -	$ -	$ 496,914
	Sub-Total	**$ 5,114,761**	**$ 69,760**	**$ 1,804,329**	**$ -**	**$ -**	**$ 6,988,851**

	TAG						
		Salary	**Other Salary**	**Benefits**	**Professional and Technical Services**	**Supplies and Materials**	**TOTAL BUDGET**
6xxx	**Middle Schools**						
6001	AUTREY MILL MS	$ 1,266,959	$ 17,280	$ 446,944	$ -	$ -	$ 1,731,183
6002	BEAR CREEK MS	$ 175,967	$ 2,400	$ 62,076	$ -	$ -	$ 240,442
6003	CAMP CREEK MS	$ 175,967	$ 2,400	$ 62,076	$ -	$ -	$ 240,442
6004	CRABAPPLE MS	$ 821,177	$ 11,200	$ 289,686	$ -	$ -	$ 1,122,063
6005	ELKINS POINTE MS	$ 774,253	$ 10,560	$ 273,132	$ -	$ -	$ 1,057,945
6006	HAYNES BRIDGE MS	$ 586,555	$ 8,000	$ 206,919	$ -	$ -	$ 801,474
6007	HOLCOMB BRIDGE MS	$ 434,051	$ 5,920	$ 153,120	$ -	$ -	$ 593,091
6008	HOPEWELL MS	$ 1,008,875	$ 13,760	$ 355,900	$ -	$ -	$ 1,378,535
6009	MCNAIR MS	$ 187,698	$ 2,560	$ 66,214	$ -	$ -	$ 256,472
6010	NORTHWESTERN MS	$ 997,144	$ 13,600	$ 351,761	$ -	$ -	$ 1,362,505
6011	WEST, PAUL D. MS	$ 211,160	$ 2,880	$ 74,491	$ -	$ -	$ 288,531
6012	RIDGEVIEW MS	$ 610,017	$ 8,320	$ 215,195	$ -	$ -	$ 833,533
6013	RIVER TRAIL MS	$ 1,114,455	$ 15,200	$ 393,145	$ -	$ -	$ 1,522,800
6014	SANDTOWN MS	$ 328,471	$ 4,480	$ 115,874	$ -	$ -	$ 448,825
6015	SANDY SPRINGS MS	$ 375,395	$ 5,120	$ 132,428	$ -	$ -	$ 512,943
6016	TAYLOR ROAD MS	$ 1,055,799	$ 14,400	$ 372,453	$ -	$ -	$ 1,442,653
6017	WEBB BRIDGE MS	$ 1,114,455	$ 15,200	$ 393,145	$ -	$ -	$ 1,522,800
6018	WOODLAND MS	$ 269,815	$ 3,680	$ 95,183	$ -	$ -	$ 368,678
6019	RENAISSANCE MS	$ 234,622	$ 3,200	$ 82,767	$ -	$ -	$ 320,589
6999	MS DISTRICT-WIDE	$ 175,967	$ 2,400	$ 62,076	$ -	$ -	$ 240,442
	Sub-Total	**$ 11,918,802**	**$ 162,560**	**$ 4,204,584**	**$ -**	**$ -**	**$ 16,285,946**
7xxx	**High Schools**						
7001	ALPHARETTA HS	$ 527,900	$ 7,200	$ 186,227	$ -	$ -	$ 721,326
7002	BANNEKER HS	$ 58,656	$ 800	$ 20,692	$ -	$ -	$ 80,147
7003	CENTENNIAL HS	$ 351,933	$ 4,800	$ 124,151	$ -	$ -	$ 480,884
7004	CHATTAHOOCHEE HS	$ 498,572	$ 6,800	$ 175,881	$ -	$ -	$ 681,253
7005	CREEKSIDE HS	$ 87,983	$ 1,200	$ 31,038	$ -	$ -	$ 120,221
7006	MILTON HS	$ 557,227	$ 7,600	$ 196,573	$ -	$ -	$ 761,400
7007	NORTH SPRINGS HS	$ 205,294	$ 2,800	$ 72,421	$ -	$ -	$ 280,516
7008	NORTHVIEW HS	$ 498,572	$ 6,800	$ 175,881	$ -	$ -	$ 681,253
7009	RIVERWOOD HS	$ 263,950	$ 3,600	$ 93,113	$ -	$ -	$ 360,663
7010	ROSWELL HS	$ 410,589	$ 5,600	$ 144,843	$ -	$ -	$ 561,032
7011	TRI-CITIES HS	$ 87,983	$ 1,200	$ 31,038	$ -	$ -	$ 120,221
7012	WESTLAKE HS	$ 205,294	$ 2,800	$ 72,421	$ -	$ -	$ 280,516
7013	JOHNS CREEK HS	$ 703,866	$ 9,600	$ 248,302	$ -	$ -	$ 961,768
7015	LANGSTON HUGHES HS	$ 87,983	$ 1,200	$ 31,038	$ -	$ -	$ 120,221
7020	CAMBRIDGE HS	$ 469,244	$ 6,400	$ 165,535	$ -	$ -	$ 641,179
7999	HS DISTRICT-WIDE	$ 175,967	$ 2,400	$ 62,076	$ -	$ -	$ 240,442
	Sub-Total	**$ 5,191,014**	**$ 70,800**	**$ 1,831,229**	**$ -**	**$ -**	**$ 7,093,042**
	Grand Total	**$ 22,224,577**	**$ 303,120**	**$ 7,840,143**	**$ -**	**$ -**	**$ 30,367,839**

Fulton County Schools

Where Students Come First

Budgets by Organization







ADMINISTRATIVE SERVICES

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	1,850,788	1,833,205	2,056,638	2,504,889	2,782,455	11.08%
Other Salary	52,153	57,677	39,717	23,180	26,551	14.54%
Total Salaries	**1,902,941**	**1,890,882**	**2,096,355**	**2,528,069**	**2,809,006**	**11.11%**
Benefits	453,397	566,521	528,565	534,004	740,197	38.61%
Total Personnel	**2,356,338**	**2,457,403**	**2,624,920**	**3,062,073**	**3,549,204**	**15.91%**
Professional and Technical Services	273,042	281,404	433,154	1,370,136	792,000	-42.20%
Payment to 3rd Parties For Pers. Svcs.	-	17,443	30,954	42,000	40,500	-3.57%
Utilities	-	-	-	-	-	0.00%
Property Services	20,986	14,600	29,376	10,000	10,000	0.00%
Other Purchased Services	22,323	43,815	26,051	61,821	37,940	-38.63%
Equipment and Related	15,334	21,310	258,238	24,940	15,600	-37.45%
Field Trips and Travel	55,126	68,289	65,517	69,239	80,500	16.26%
Supplies and Materials	40,411	40,550	41,183	104,521	89,860	-14.03%
Textbooks	-	-	-	-	-	0.00%
Other	81,303	123,196	112,658	144,372	133,455	-7.56%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**508,524**	**610,608**	**997,130**	**1,827,030**	**1,199,855**	**-34.33%**
TOTAL	**2,864,863**	**3,068,011**	**3,622,050**	**4,889,102**	**4,749,059**	**-2.86%**

STAFFING	**29.07**	**27.57**	**28.99**	**38.99**	**37.49**	**-3.85%**
% OF GENERAL FUND	**0.35%**	**0.36%**	**0.40%**	**0.49%**	**0.47%**	**-5.29%**
PER PUPIL	**$ 30.25**	**$ 32.27**	**$ 37.90**	**$ 50.89**	**$ 48.95**	**-3.81%**

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- Research & Evaluation +.50 Professional Assistant III from Data Utilization in Academics Division, Fulton Education Foundation -.50 Professional Assistant III, -.50 Coordinator, and -1.0 Specialist I removed to be funded by Foundation not Fulton County Schools District



ACADEMICS

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	8,480,257	8,963,831	11,234,412	12,091,900	12,056,518	-0.29%
Other Salary	947,373	745,281	1,075,969	3,700,227	4,927,089	33.16%
Total Salaries	**9,427,631**	**9,709,112**	**12,310,381**	**15,792,127**	**16,983,607**	**7.54%**
Benefits	2,292,698	2,339,104	2,985,695	2,826,149	3,400,417	20.32%
Total Personnel	**11,720,328**	**12,048,216**	**15,296,076**	**18,618,276**	**20,384,023**	**9.48%**
Professional and Technical Services	1,463,933	2,837,767	4,678,187	6,564,738	6,684,405	1.82%
Payment to 3rd Parties For Pers. Svcs.	130,606	372,825	395,748	523,646	465,073	-11.19%
Utilities	465,514	63,715	276,887	-	-	0.00%
Property Services	146,825	249,605	538,842	365,877	686,681	87.68%
Other Purchased Services	583,871	225,446	380,858	1,573,527	1,595,142	1.37%
Equipment and Related	1,950,944	2,589,779	2,952,241	5,988,317	4,891,348	-18.32%
Field Trips and Travel	751,679	1,265,344	1,319,617	1,228,398	1,562,126	27.17%
Supplies and Materials	2,945,647	4,506,144	4,307,282	6,240,574	6,096,466	-2.31%
Textbooks	8,301,953	2,817,489	14,867,060	12,236,107	5,003,880	-59.11%
Other	152,976	403,263	439,838	449,841	1,013,741	125.36%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**16,893,950**	**15,331,377**	**30,156,561**	**35,171,026**	**27,998,861**	**-20.39%**
TOTAL	**28,614,279**	**27,379,593**	**45,452,637**	**53,789,302**	**48,382,885**	**-10.05%**

STAFFING	**113.09**	**124.69**	**129.17**	**146.00**	**145.50**	**-0.34%**
% OF GENERAL FUND	**3.46%**	**3.23%**	**4.96%**	**5.44%**	**4.77%**	**-12.29%**
PER PUPIL	**$ 302.09**	**$ 288.01**	**$ 475.65**	**$ 559.94**	**$ 498.74**	**-10.93%**

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- Data Utilization -.50 Professional Assistant III to Research & Evaluation within Administrative Services Division, Learning & Teaching -1.0 Program Specialist to STEM, -1.0 Coordinator to Intervention Services, -1.0 Program Administrator to Intervention Services, STEM +1.0 Program Specialist, Intervention Services +1.0 Coordinator and 1.0 Program Administrator, Visual Arts +1.0 Coordinator and 1.0 Professional Assistant III, Performing Arts +1.0 Coordinator, Fine Arts -2.0 Coordinator and 1.0 Professional Assistant III to Visual Arts and Performing Arts, Virtual Learning +1.0 Coordinator from Instructional Technology Media Services, Instructional Technology Media Services -1.0 Coordinator to Virtual Learning, Assessment +1.0 Manager and +1.0 Program Specialist, Student Learning Objectives -1.0 Manager and -1.0 Program Specialist to Assessment

One Time Comments- Academics- Contractor Fees; Professional Development; and Program Evaluation to support the goals of the district's Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society. ESL- Funding for curriculum writing by ESOL teachers for new ESOL adoption materials in grades K-12. Instructional Technology Media Services- METI Team to work on Teacher's Quick Start guide of district resources available to assist with English and Language Arts, Science and Social Studies curriculum lessons. Special Education- Facilitated training focused on improving the quality of instruction for students with disabilities regarding Individualized Education Programs. Purchase of updated speech/language assessments as required by publisher (new edition). Purchase of materials for new mild intellectual disability class, updated materials for Community Based Instruction, and a new PSE classroom at Mimosa. Learning & Teaching- Consultant services to develop an instructional framework for mathematics within the competency-based framework. Psychological Services- Ipads for interactive test administration by the school psychologists. This cost has been phased in over three year period, and FY18 is the last phase for the rollout. Test administration and scoring platforms have changed in recent years. The district is gradually getting school psychological services personnel equipment updated and compatible with these recent updates in psychological measurement tools. This cost reflects 34 Ipads (for 17 examiners: and one each for the client).



STRATEGY AND INNOVATION

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	1,604,742	1,932,241	-	-	-	0.00%
Other Salary	71,237	91,601	-	-	-	0.00%
Total Salaries	**1,675,979**	**2,023,842**	**-**	**-**	**-**	**0.00%**
Benefits	378,259	439,405	-	-	-	0.00%
Total Personnel	**2,054,238**	**2,463,248**	**-**	**-**	**-**	**0.00%**
Professional and Technical Services	1,431,811	1,504,604	-	-	-	0.00%
Payment to 3rd Parties For Pers. Svcs.	12,839	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	6,698	6,698	-	-	-	0.00%
Other Purchased Services	17,009	20,779	-	-	-	0.00%
Equipment and Related	40,682	55,170	-	-	-	0.00%
Field Trips and Travel	21,184	23,588	-	-	-	0.00%
Supplies and Materials	33,298	61,839	-	-	-	0.00%
Textbooks	-	-	-	-	-	0.00%
Other	69,881	115,999	-	-	-	0.00%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**1,633,401**	**1,788,678**	**-**	**-**	**-**	**0.00%**
TOTAL	**3,687,639**	**4,251,925**	**-**	**-**	**-**	**0.00%**

STAFFING	**26.34**	**28.00**	**26.00**	**-**	**-**	**0.00%**
% OF GENERAL FUND	**0.45%**	**0.50%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
PER PUPIL	**$ 38.93**	**$ 44.73**	**$ -**	**$ -**	**$ -**	**0.00%**

Description

The Division of Strategy and Innovation facilitated the development and execution of the system's overall strategy to dramatically improve student achievement across the district.

Explanation of Major Changes

New Position Comments- In FY17, Strategy & Innovation moved to Academics Division

One Time Comments-



OPERATIONS

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	31,518,556	33,632,200	34,998,981	33,962,511	34,809,045	2.49%
Other Salary	1,893,265	1,995,094	2,576,804	7,930,392	8,193,682	3.32%
Total Salaries	**33,411,821**	**35,627,294**	**37,575,785**	**41,892,903**	**43,002,727**	**2.65%**
Benefits	26,915,321	22,640,593	18,512,670	10,070,198	12,968,225	28.78%
Total Personnel	**60,327,141**	**58,267,886**	**56,088,455**	**51,963,101**	**55,970,952**	**7.71%**
Professional and Technical Services	407,353	551,028	846,020	1,270,888	896,815	-29.43%
Payment to 3rd Parties For Pers. Svcs.	1,109,263	638,836	546,367	842,508	749,000	-11.10%
Utilities	5,843,779	6,192,663	3,937,443	21,510,750	21,067,170	-2.06%
Property Services	12,548,748	12,809,596	15,335,603	18,890,409	15,466,862	-18.12%
Other Purchased Services	1,305,037	1,644,157	2,171,886	855,165	837,850	-2.02%
Equipment and Related	2,520,195	3,240,114	4,233,735	9,596,818	4,777,957	-50.21%
Field Trips and Travel	97,323	116,193	127,970	155,581	145,200	-6.67%
Supplies and Materials	265,140	304,234	819,453	1,201,101	797,985	-33.56%
Textbooks	(569)	-	-	-	-	0.00%
Other	150,403	32,852	62,286	66,072	56,630	-14.29%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**24,246,672**	**25,529,672**	**28,080,762**	**54,389,292**	**44,795,469**	**-17.64%**
TOTAL	**84,573,813**	**83,797,559**	**84,169,217**	**106,352,393**	**100,766,421**	**-5.25%**

STAFFING	**1,150.92**	**1,156.67**	**1,167.20**	**1,217.70**	**1,216.70**	**-0.08%**
% OF GENERAL FUND	**10.21%**	**9.88%**	**9.19%**	**10.76%**	**9.94%**	**-7.62%**
PER PUPIL	**$ 892.88**	**$ 881.48**	**$ 880.81**	**$ 1,107.11**	**$ 1,038.71**	**-6.18%**

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 assigns students to schools within the district. It also allows the district to maintain safe educational facilities totaling approximately 15 million square feet of space. It operates over 800 buses safely and efficiently transporting students. Each school day our buses travel a distance of 1.5 times around the earth with a 99.8% on-time delivery rate. On average, over 82,000 meals are served 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- Reduction in the cost of fuel for transporation due to use of propane.

New position comments- Capital Improvement- Move & Upgrade: +1.0 Professional Assistant II from Environmental Services to 1.0 Specialist I, Environmental Services -1.0 Professional Assistant II to Capital Improvement, Property Control -1.0 Professional Assistant II (Moved to Capital Fund), Operational Planning +1.0 Specialist I from Student Assignment, Student Assignment -1.0 Specialist I to Operational Planning

One Time Comments- Campus Police- Updated electronics management software designed for law enforcement to follow up on investigations, colloborate across jurisdictions, report writing, property control and inventory. Transportation- Estimated costs for new equipment, school bus fleet to include radio communication, bus camera surveillance equipment and specialized child restraint seating. Replacing three plotters with cartridges for three offices and two bus shop facilities. Maintenance- Materials to upgrade exterior door core to the patented Core Max security key for approximately seven schools. Deferred maintenance: Cycle Painting of hallways and common areas - 100% of Total Sq.Ft.x 0.48 Campbell ES, Elkins Point MS, Hembree ES, Hillside ES, Northview HS, River Trail MS, Webb Br. MS, McClarin HS, Liberty Point ES, Northwestern MS, Alpharetta ES, Mimosa ES, Northwood ES, River Eves ES, Sandy Springs MS, Paul West MS, Parklane ES, Autrey Mills MS. Portables & Renovations- Design, engineering, bid document preparation, testing, plan review, inspection services, and updating school site plans for 15 installations of portable classroom building locations. Installation of 19 modular classrooms including site preparation. Includes funds for the removal of 30 modular classrooms and four double wide trailers. Construction and renovation for 14 projects at 11 schools to support Career/Technical Education program changes. Construction or repair to address emerging drainage issues, sidewalk improvements, canopy repairs, and modifications needed to meet fire code or ADA accessibility issues. Operational Planning- Honorarium pay will cover the cost of facilitation for two community engagement initiatives to discuss the redistricting process, per Board request for 20 meetings to be held on the north side of the county and 10 on the south side.



FINANCIAL SERVICES

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	5,012,278	5,178,541	4,945,699	3,931,777	4,153,153	0.056304134
Other Salary	111,394	122,988	154,255	176,301	181,892	3.17%
Total Salaries	**5,123,672**	**5,301,528**	**5,099,954**	**4,108,078**	**4,335,044**	**5.52%**
Benefits	2,308,541	1,994,250	2,026,872	6,699,159	4,069,496	-39.25%
Total Personnel	**7,432,213**	**7,295,778**	**7,126,826**	**10,807,237**	**8,404,540**	**-22.23%**
Professional and Technical Services	1,881,243	707,154	584,188	652,710	475,000	-27.23%
Payment to 3rd Parties For Pers. Svcs.	175,380	84,747	118,616	3,900	-	-100.00%
Utilities	-	-	80,961	-	-	0.00%
Property Services	197,942	223,972	228,345	17,644	8,255	-53.21%
Other Purchased Services	152,514	120,885	135,120	1,542,200	1,546,650	0.29%
Equipment and Related	119,716	48,968	902,778	160,026	162,750	1.70%
Field Trips and Travel	50,436	48,401	44,377	55,850	56,850	1.79%
Supplies and Materials	310,364	346,229	249,876	250,354	245,540	-1.92%
Textbooks	-	-	-	-	-	0.00%
Other	24,067	24,464	38,985	77,695	107,825	38.78%
Transfers	134,926	-	-	-	-	0.00%
Total Other Operating Expenses	**3,046,587**	**1,604,819**	**2,383,247**	**2,760,379**	**2,602,870**	**-5.71%**
TOTAL	**10,478,800**	**8,900,597**	**9,510,072**	**13,567,616**	**11,007,410**	**-18.87%**

STAFFING	**93.75**	**94.75**	**90.75**	**60.75**	**61.75**	**1.65%**
% OF GENERAL FUND	**1.27%**	**1.05%**	**1.04%**	**1.37%**	**1.09%**	**-20.89%**
PER PUPIL	**$ 110.63**	**$ 93.63**	**$ 99.52**	**$ 141.24**	**$ 113.47**	**-19.66%**

Description

The Financial Services division is responsible for efficient management and further development of financial resources. To meet this goal, account for all financial/treasury transactions and support district operations, Finance is organized with four operating departments: Accounting Services, Budget Services, Contracting Services, and Fiscal Services.

Explanation of Major Changes

New Position Comments- Budget Services +1.0 Budget Analyst III, Financial Services -1.0 Treasurer to Accounting Systems, Accounting Systems +1.0 Treasurer from Financial Services and -1.0 Specialist II to Local School Accounting, Local School Accounting +1.0 Specialist II from Accounting Systems **One-Time Comments-** Accounting Services- To pay for consultant fees to address fixed asset issues that exist for the district. Local School Accounting-To continue the work with independent contractor who is an expert in e-learning instructional design. The work will include the redesign of the Student Activity Manual as well as creating job aids to support school based accounting processes for support staff as well as district leaders.



INFORMATION TECHNOLOGY

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	4,019,929	4,099,751	9,296,540	10,223,069	10,327,371	1.02%
Other Salary	4,475	4,507	46,653	282,325	225,160	-20.25%
Total Salaries	**4,024,404**	**4,104,258**	**9,343,193**	**10,505,394**	**10,552,531**	**0.45%**
Benefits	1,361,097	1,227,403	2,650,407	2,369,597	3,085,739	30.22%
Total Personnel	**5,385,501**	**5,331,661**	**11,993,600**	**12,874,990**	**13,638,271**	**5.93%**
Professional and Technical Services	2,169,276	3,019,805	4,469,638	8,753,644	4,437,437	-49.31%
Payment to 3rd Parties For Pers. Svcs.	187,878	352,413	212,559	352,742	279,085	-20.88%
Utilities	136,698	(248,227)	-	856,325	821,737	-4.04%
Property Services	1,031,075	820,920	1,686,882	1,494,209	1,016,882	-31.95%
Other Purchased Services	38,026	52,874	75,879	101,357	106,827	5.40%
Equipment and Related	2,569,759	1,605,903	2,451,478	3,584,611	2,049,738	-42.82%
Field Trips and Travel	44,694	65,741	131,475	162,950	155,750	-4.42%
Supplies and Materials	32,039	53,702	54,514	74,588	54,350	-27.13%
Textbooks	-	-	-	-	-	0.00%
Other	52,693	189,555	140,332	157,249	161,494	2.70%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**6,262,138**	**5,912,687**	**9,222,758**	**15,537,676**	**9,083,300**	**-41.54%**
TOTAL	**11,647,639**	**11,244,348**	**21,216,358**	**28,412,666**	**22,721,571**	**-20.03%**

STAFFING	**62.00**	**64.00**	**173.97**	**170.97**	**170.30**	**-0.39%**
% OF GENERAL FUND	**1.41%**	**1.33%**	**2.32%**	**2.88%**	**2.24%**	**-22.02%**
PER PUPIL	**$ 122.97**	**$ 118.28**	**$ 222.02**	**$ 295.77**	**$ 234.22**	**-20.81%**

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- Data Warehouse- Upgrade of 1.0 Developer to 1.0 Senior Developer, Records Management- Upgrade of 1.0 Professional Assistant II to 1.0 Specialist I, Information Technology -.67 Broad Resident, Infrastructure Management +6.0 Technical Analyst from IT Comp Equip Maint and +2.0 from IT Tele Equip Maint, IT Comp Equip Maint -6.0 Technical Analyst to Infrastructure Management, IT Tele Equip Maint -2.0 Technical Analyst to Infrastructure Management
One Time Comments- Records Management- To address record retention needs related to the transition to the new building, technicians to do scanning and verification of records scanned, and destroy physical documents that have reached the end of their retention period. Student Info System- To provide contracted services for technical resources, SQL developer, and temporary services to support enrollment initiatives. SQL developer contract for maintenance and licensing for Student Information System solutions.



TALENT

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	3,487,566	3,604,139	3,785,915	4,061,643	4,020,260	-1.02%
Other Salary	204,913	422,646	424,392	498,628	478,098	-4.12%
Total Salaries	**3,692,478**	**4,026,785**	**4,210,306**	**4,560,271**	**4,498,358**	**-1.36%**
Benefits	1,036,188	974,578	1,005,118	890,194	1,162,917	30.64%
Total Personnel	**4,728,667**	**5,001,363**	**5,215,424**	**5,450,465**	**5,661,275**	**3.87%**
Professional and Technical Services	659,390	479,223	680,938	1,172,446	821,589	-29.93%
Payment to 3rd Parties For Pers. Svcs.	161,131	118,512	26,664	60,000	60,000	0.00%
Utilities	102,669	103,197	-	-	-	0.00%
Property Services	486,972	381,530	439,341	532,270	530,000	-0.43%
Other Purchased Services	40,622	83,980	67,415	65,897	68,650	4.18%
Equipment and Related	27,842	23,287	27,067	18,341	24,000	30.86%
Field Trips and Travel	33,568	51,474	68,474	62,492	57,100	-8.63%
Supplies and Materials	182,655	173,869	166,398	173,693	142,783	-17.80%
Textbooks	-	-	-	-	-	0.00%
Other	123,627	152,372	152,575	125,250	88,850	-29.06%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**1,818,476**	**1,567,442**	**1,628,872**	**2,210,389**	**1,792,972**	**-18.88%**
TOTAL	**6,547,143**	**6,568,805**	**6,844,296**	**7,660,854**	**7,454,247**	**-2.70%**

STAFFING	**56.92**	**56.50**	**55.00**	**55.70**	**55.70**	**0.00%**
% OF GENERAL FUND	**0.79%**	**0.77%**	**0.75%**	**0.78%**	**0.74%**	**-5.12%**
PER PUPIL	**$ 69.12**	**$ 69.10**	**$ 71.62**	**$ 79.75**	**$ 76.84**	**-3.65%**

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 Org Mgt -1.0 Professional Assistant III to Talent Staffing, Talent Staffing +1.0 Professional Assistant III from Talent Org Mgt

DISTRICTWIDE

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	-	-	-	13,783	-	-100.00%
Other Salary	432	305	-	700,000	(2,800,000)	-500.00%
Total Salaries	**432**	**305**	**-**	**713,783**	**(2,800,000)**	**-492.28%**
Benefits	69,959	12,931,314	23,158,496	23,363,000	20,610,972	-11.78%
Total Personnel	**70,391**	**12,931,618**	**23,158,496**	**24,076,783**	**17,810,972**	**-26.02%**
Professional and Technical Services	3,694,039	3,478,105	4,098,451	2,854,946	2,745,146	-3.85%
Payment to 3rd Parties For Pers. Svcs.	-	7,302	10,029	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Property Services	-	-	-	-	-	0.00%
Other Purchased Services	-	-	-	5,000	5,000	0.00%
Equipment and Related	-	-	-	-	-	0.00%
Field Trips and Travel	-	-	-	-	-	0.00%
Supplies and Materials	-	-	38	-	-	0.00%
Textbooks	-	-	-	-	-	0.00%
Other	682,107	1,494,998	901,388	925,976	927,876	0.21%
Transfers	-	9,950,000	4,616,826	4,114,983	965,563	-76.54%
Total Other Operating Expenses	**4,376,146**	**14,930,405**	**9,626,731**	**7,900,905**	**4,643,585**	**-41.23%**
TOTAL	**4,446,537**	**27,862,023**	**32,785,227**	**31,977,688**	**22,454,557**	**-29.78%**

% OF GENERAL FUND	**0.54%**	**3.29%**	**3.58%**	**3.24%**	**2.22%**	**-31.53%**
PER PUPIL	**$ 46.94**	**$ 293.08**	**$ 343.09**	**$ 332.88**	**$ 231.46**	**-30.47%**

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 FY2018, the employer Pension Fund contribution decreased by $2.6 million.



SCHOOLS

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
OPERATING BUDGET						
Salary	425,044,531	431,987,157	447,115,603	478,225,536	503,387,771	5.26%
Other Salary	25,836,885	26,294,364	28,891,090	23,402,175	25,641,430	9.57%
Total Salaries	**450,881,416**	**458,281,521**	**476,006,693**	**501,627,710**	**529,029,201**	**5.46%**
Benefits	148,013,933	131,885,239	152,552,981	158,751,356	176,920,479	11.45%
Total Personnel	**598,895,349**	**590,166,760**	**628,559,674**	**660,379,066**	**705,949,680**	**6.90%**
Professional and Technical Services	7,828,617	8,870,528	10,475,334	12,034,895	3,400,000	-71.75%
Payment to 3rd Parties For Pers. Svcs.	4,123,619	4,895,198	5,086,495	3,294,948	749,200	-77.26%
Utilities	17,611,520	17,790,372	15,329,709	-	-	0.00%
Property Services	1,821,780	1,816,773	1,442,527	2,078,454	-	-100.00%
Other Purchased Services	1,045,694	2,067,947	2,409,953	1,187,490	2,056,737	73.20%
Equipment and Related	3,322,342	3,789,304	4,288,989	4,460,561	-	-100.00%
Field Trips and Travel	727,482	1,190,296	1,301,486	1,306,857	-	-100.00%
Supplies and Materials	10,721,091	11,666,508	11,354,521	15,515,424	39,491,087	154.53%
Textbooks	3,617	-	1,500	-	-	0.00%
Other	485,309	679,158	953,070	1,023,196	-	-100.00%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**47,691,070**	**52,766,085**	**52,643,584**	**40,901,825**	**45,697,024**	**11.72%**
TOTAL	**646,586,418**	**642,932,844**	**681,203,258**	**701,280,891**	**751,646,705**	**7.18%**

STAFFING	**8,985.89**	**9,104.10**	**9,097.63**	**9,139.66**	**9,298.44**	**1.74%**
% OF GENERAL FUND	**78.08%**	**75.83%**	**74.34%**	**70.98%**	**74.18%**	**4.51%**
PER PUPIL	**$ 6,826.29**	**$ 6,763.09**	**$ 7,128.61**	**$ 7,300.22**	**$ 7,748.06**	**6.13%**

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 2017-18 school year, approximately 96,011 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 FY2018 include 1) step increase and a raise for all employees. Other adjustments impacting schools include the clinic aides moving up one step on the salary scale.



STARTUP CHARTERS

	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
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	28,460,556	31,675,704	31,330,989	39,812,898	44,130,417	10.84%
Equipment and Related	161,860	150,000	150,000	295,000	-	-100.00%
Field Trips and Travel	-	-	-	-	-	0.00%
Supplies and Materials	-	-	-	16	-	-100.00%
Textbooks	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**28,622,416**	**31,825,704**	**31,480,989**	**40,107,914**	**44,130,417**	**10.03%**
TOTAL	**28,622,416**	**31,825,704**	**31,480,989**	**40,107,914**	**44,130,417**	**10.03%**

% OF GENERAL FUND	**3.46%**	**3.75%**	**3.44%**	**4.06%**	**4.36%**	**7.28%**
PER PUPIL	**$ 302.18**	**$ 334.78**	**$ 329.44**	**$ 417.52**	**$ 454.90**	**8.95%**

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

There are no major changes proposed for FY18.

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 primarily in the form of general obligation (GO) bonds. GO bonds are bonds that are secured by the full faith and credit of the levying authority and represent the strongest pledge of the District.

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

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

In 1997 enabling legislation allowed the School System to present a penny sales tax referendum to the voters for 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 the new referendum passed in May of 2016 will be effective in July of 2017. 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, 2017.

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, 2016 is $3,563,079.

Annual debt service requirements to maturity as of June 30, 2017 are as follows:

1991 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY 2017	**$ 4,045,000**	**$ 257,044**	**$ 4,302,864**

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, 2016 is $70,160,000.

Annual debt service requirements to maturity as of June 30, 2016 are as follows:

1998 Series GO Bonds			
	Principal	**Interest**	**P + I**
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	**$ 51,825,000**	**$ 8,815,557**	**$ 60,640,557**

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, 2016 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2017	2,375,667	1,685,535	4,061,202
FY2018	2,375,666	1,685,536	4,061,202
FY2019	2,375,667	1,685,535	4,061,202
FY2020	2,375,666	1,685,536	4,061,202
FY2021	2,375,667	1,685,535	4,061,202
FY2022 - FY2026	11,878,334	8,427,678	20,306,012
FY2027	2,375,665	1,685,535	4,061,200
Total	**$ 26,132,332**	**$ 18,540,890**	**$ 44,673,222**

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, 2016:

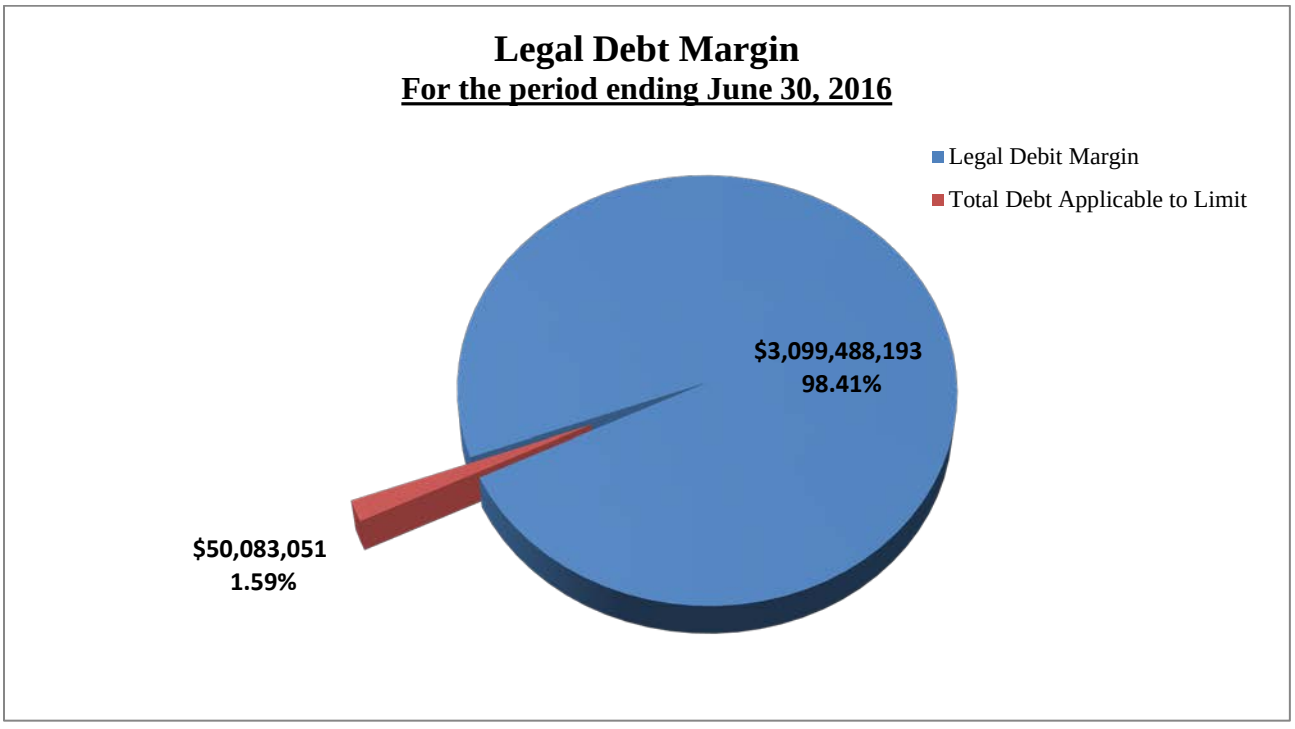
	Outstanding 6/30/2015	Additions	Reductions	Outstanding 6/30/2016	Amounts Due in One Year
Governmental Activities					
1991 general obligation bonds	$ 11,170,000	$ -	$ 7,125,000	$ 4,045,000	$ 9,305,000
1998 general obligation bonds	60,670,000	-	8,845,000	51,825,000	4,045,000
2011 intergovernmental agreement	28,507,999	-	2,375,667	26,132,332	2,375,667
Workers' compensation insurance claims	7,915,014	7,120,340	8,733,354	6,302,000	3,151,000
Other claims and judgements	981,180	425,000	438,237	967,943	483,265
Net pension liability	706,863,417	261,601,519	103,435,823	865,029,113	-
Compensated absences	25,706,362	35,469,821	29,137,399	32,038,784	28,834,906
Total Governmental Activities	$ 841,813,972	$ 304,616,680	$ 160,090,480	$ 986,340,172	$ 48,194,838

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 $3,149,571,244 or $3.1 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 $50,083,051, which is the outstanding GO bonds, is well below the legal debt limit of $3,149,571,244. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2016 is $3,099,488,193. The School System is, therefore, operating at only 1.59 percent of its debt capacity, meaning 98.41 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 2012-2016 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 1.59 percent to 3.02 percent of its legal debt limit.

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

	June 30,									
	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Assessed Value [1]	$ 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	$ 31,495,712,443
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 3,149,571,244
Debt applicable to limit: [2]										
General obligation bonds	191,360,000	178,755,000	164,890,000	149,760,000	134,370,000	118,700,000	102,740,000	87,486,000	71,480,000	55,870,000
Less: Amount reserved for repayment of general obligation debt	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	5,786,949
Total debt applicable to limit	185,524,941	162,820,504	120,034,506	102,318,848	86,895,448	70,724,400	77,349,221	83,129,746	67,107,631	50,083,051
Legal Debt Margin	$ 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	$ 2,668,124,638	$ 2,710,032,568	$ 3,099,488,193
Total net debt applicable to the limit as a % of the debt limit	7.08%	5.59%	3.86%	3.32%	2.97%	2.50%	2.80%	3.02%	2.42%	1.59%

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.*

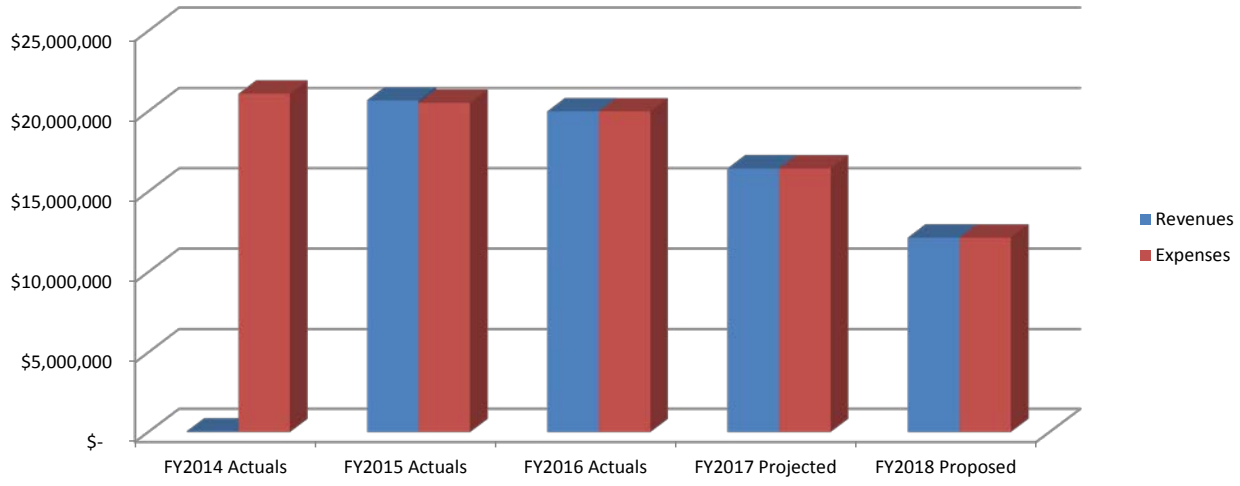
The School System currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans. From time to time, short-term loans are issued as an “other financing source” as a result of deficits in short-term 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, 2016 the legal debt margin is calculated as follows:

Assessed Value	$	33,318,792,902
Less: Tax exempt property	$	(1,823,080,459)
Taxable Assessed Value	$	31,495,712,443
Legal Debt Limit Coefficient		10%
Legal Debt Limit (10% of Assessed Value)	$	3,149,571,244
General Obligation Bonds Outstanding	$	55,870,000
Less: Amount reserved for repayment of General Obligation Bonds	$	(5,786,949)
Total Debt Applicable to Limit	$	50,083,051
Legal Debt Margin	$	3,099,488,193
Total Net Debt Applicable to the limit as a % of the debt limit		1.59%

The School System's net long term debt subject to the limitation of $50,083,051 or 1.59 percent of the legal debt limit of $3,099,488,193 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.

Fund 200

Debt Service

Revenues		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2015 to FY2016
LOCAL REVENUE							
1110	Ad Valorem Taxes	$ -	$ 143,752	$ -	$ -	$ -	0.00%
1190	Other Taxes	-	459	-	-	-	0.00%
1500	Investment Income	46,984	1,776	6,540	6,547	15,000	129.11%
TOTAL LOCAL REVENUES		**$ 46,984**	**$ 145,987**	**$ 6,540**	**$ 6,547**	**$ 15,000**	**129.11%**
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	$ 12,121,344	-26.24%
TOTAL OTHER FINANCING SOURCES		**-**	**20,535,044**	**19,983,994**	**16,434,356**	**12,121,344**	**-26.24%**
TOTAL REVENUES		**$ 46,984**	**$ 20,681,031**	**$ 19,990,534**	**$ 16,440,903**	**$ 12,136,344**	

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2015 to FY2016
Other	$ 21,081,509	$ 20,537,791	$ 19,986,472	$ 16,436,834	$ 12,132,721	-26.19%
TOTAL OTHER OPERATING EXPENSES	**21,081,509**	**20,537,791**	**19,986,472**	**16,436,834**	**12,132,721**	**-26.19%**
TOTAL EXPENSES	**$ 21,081,509**	**$ 20,537,791**	**$ 19,986,472**	**$ 16,436,834**	**$ 12,132,721**	**-26.19%**

Debt Service Fund
Budget Projection
FY 2017 - FY 2021

	Actual FY 2014	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
Revenues and Other Financing Sources						
Local Revenue	$ 27,940	$ -	$ -	$ -	$ -	$ -
Interest Income	19,044	6,547	15,000	4,927	3,301	3,301
Other Financing Sources						
SPLOST Transfers	-	16,434,356	$ 12,131,344	$ 11,043,300	$ 11,043,300	$ 11,043,300
Total Revenues and Other Financing Sources	46,984	16,440,903	12,146,344	11,048,227	11,046,601	11,046,601
Expenditures						
Principal Retirement	15,280,000	13,350,000	9,805,000	10,330,000	10,890,000	11,495,000
Interest Payments	5,799,031	3,084,356	2,326,344	1,799,325	1,231,175	632,225
Fiscal Charges	2,478	2,478	1,377	2,478	2,478	2,478
Total Expenditures	21,081,509	16,436,834	12,132,721	12,131,803	12,123,653	12,129,703
Excess (Deficiency) of Revenues Over (Under) Expenses	(21,034,525)	4,069	13,623	(1,083,576)	(1,077,052)	(1,083,102)
Beginning Fund Balance	25,390,779	4,364,378	4,368,447	4,382,070	3,298,494	2,221,442
Ending Fund Balance	$ 4,356,254	$ 4,368,447	$ 4,382,070	$ 3,298,494	$ 2,221,442	$ 1,138,340

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. Updates to revenue projections occur annually and are currently based upon forecast information received from Georgia State University. Staff tracks a second independent forecast to monitor accuracy of projections. Two estimations are made, one by Fulton County Schools and one by Georgia State University.

Capital Projects Expenditure Projections

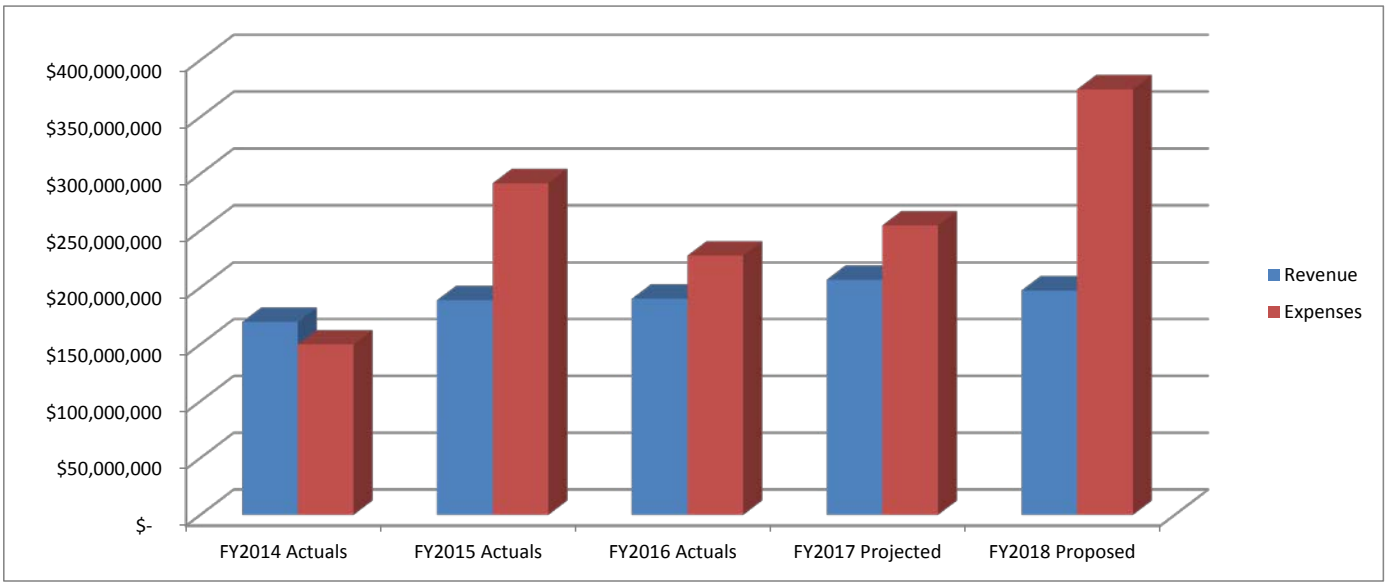
There are several departments responsible for managing the 16 budget categories associated with the expenditures. The Department managers are allotted funds to project an annual budget for the remainder of the program, not to exceed the remaining available funds in any category.

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 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	26,653,523	156,944,090	130,290,567
	Interest Income	0	219,051	219,051
	State Capital Outlay	532,270	7,418,614	6,886,344
Totals for Year		**27,185,793**	**164,581,754**	**137,395,961**
Fiscal Year 2015				
341-9990	Educ Spec Purp Loc Opt Sls Tax	160,118,049	164,399,931	4,281,882
	Interest Income	75,000	339,203	264,203
	State Capital Outlay	35,656,423	12,368,754	-23,287,669
Totals for Year		**195,849,472**	**177,107,888**	**-18,741,584**
Fiscal Year 2016				
341-9990	Educ Spec Purp Loc Opt Sls Tax	168,626,356	166,669,022	-1,957,334
	Interest Income	38,298	286,408	248,110
	State Capital Outlay	41,772,242	16,892,929	-24,879,313
Totals for Year		**210,436,896**	**183,848,359**	**-26,588,537**
Fiscal Year 2017				
341-9990	Educ Spec Purp Loc Opt Sls Tax	173,547,551	99,446,255	-74,101,296
	Interest Income	34,621	228,594	193,973
	State Capital Outlay	28,265,336	17,766,160	-10,499,176
Totals for Year		**201,847,508**	**117,441,009**	**-84,406,499**
GRAND TOTALS		**1,103,810,689**	**1,146,312,643**	**42,501,954**

Capital Plan 2022
Cash Flow Projections
FY 2017- FY 2023

	Budget	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Total
Receipts									
SPLOST	$ 930,665,854	$ 0	$ 157,787,176	$ 179,279,458	$ 186,030,939	$ 192,515,614	$ 198,532,252	$ 16,520,416	$ 930,665,854
State Revenue-Capital Outlay	20,000,000	0	0	0	9,785,048	4,642,998	4,642,998	928,956	20,000,000
Federal									
Other Federal Revenue-Reimbursement	8,427,680	0	1,685,536	1,685,536	1,685,536	1,685,536	1,685,536	0	8,427,680
Other Local Revenue									
Facility Fee	0	0	0	0	0	0	0	0	0
Interest Income	2,018,839	0	223,968	731,207	412,154	222,402	275,560	153,548	2,018,839
Total Receipts	**$ 961,112,373**	**$ 0**	**$ 159,696,680**	**$ 181,696,201**	**$ 197,913,677**	**$ 199,066,550**	**$ 205,136,346**	**$ 17,602,920**	**$ 961,112,373**
Disbursements									
Construction Disbursements									
New Schools	$ 138,780,679	$ 993,000	$ 2,331,419	$ 32,646,075	$ 67,454,434	$ 35,355,751	$ 0	$ 0	$ 138,780,679
School Replacements	147,050,689	300,000	2,932,450	26,242,278	43,759,749	54,752,169	19,064,043	0	147,050,689
Local School Needs	201,416,521	701,913	18,904,515	36,711,121	66,249,208	44,017,236	25,350,811	9,481,716	201,416,521
Non-Construction Disbursements									
Furniture, Fixtures & Equipment	35,820,000	0	8,094,000	8,064,000	6,554,000	6,554,000	6,554,000	0	35,820,000
Technology	160,000,000	0	31,320,000	39,150,000	39,150,000	31,320,000	19,060,000	0	160,000,000
Transportation	35,550,000	0	6,719,800	7,014,200	6,514,200	6,264,450	9,037,350	0	35,550,000
Security	15,750,000	0	4,020,000	2,880,000	2,980,000	3,080,000	2,790,000	0	15,750,000
Capital Operations	18,000,000	0	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	0	18,000,000
Capital Seed Fund	8,000,000	0	0	2,000,000	2,000,000	2,000,000	2,000,000	0	8,000,000
Program Management	20,000,000	0	3,240,000	3,240,000	3,240,000	3,240,000	3,240,000	3,800,000	20,000,000
Transfer out Debt Service	48,509,072	0	13,031,007	11,845,251	11,821,701	11,811,113	0	0	48,509,072
Program Reserve	110,892,976	0	0	0	0	41,643,238	41,643,238	27,606,500	110,892,976
Debt Service-QSCB Principal Payment	11,878,335	0	2,375,667	2,375,667	2,375,667	2,375,667	2,375,667	0	11,878,335
Debt Service-QSCB Interest Expense	8,427,680	0	1,685,536	1,685,536	1,685,536	1,685,536	1,685,536	0	8,427,680
Total Disbursements	**$ 960,075,951**	**$ 1,994,913**	**$ 98,254,394**	**$ 177,454,128**	**$ 257,384,495**	**$ 247,699,160**	**$ 136,400,645**	**$ 40,888,216**	**$ 960,075,951**
Other Financing Sources									
Short Term Note Proceeds	$ 65,000,000	0	0	0	20,000,000	45,000,000	0	0	65,000,000
Transfer in Borrow from General Fund	66,994,913	1,994,913	0	0	0	20,000,000	45,000,000	0	66,994,913
Other Financing Uses									0
Short Term Note Repayment	65,000,000	0	0	0	0	20,000,000	45,000,000	0	65,000,000
Short Term Note Interest Expense	975,000	0	0	0	0	300,000	675,000	0	975,000
General Fund Interest	61,422	0	7,255	0	0	16,667	37,500	0	61,422
Transfer out Repay General Fund	66,994,913	0	1,994,913	0	0	20,000,000	45,000,000	0	66,994,913
Total Financing	**$ (1,036,422)**	**1,994,913**	**(2,002,168)**	**0**	**20,000,000**	**24,683,333**	**(45,712,500)**	**0**	**(1,036,422)**
Excess (Deficiency) of Receipts	$ 1,036,422	$ 0	$ 61,442,286	$ 4,242,073	$ 0	$ 0	$ 68,735,701	$ 0	$ 1,036,422
Over (Under) Disbursements	0	$ (1,994,913)	$ 0	$ 0	$ (59,470,818)	$ (48,632,610)	$ 0	$ (23,285,297)	$ 0
Cash Balance Beginning of Fiscal Year	$	$ 0	$ 0	$ 59,440,118	$ 63,682,191	$ 24,211,373	$ 262,096	$ 23,285,297	$
Cash Balance End of Fiscal Year	**$**	**$ 0**	**$ 59,440,118**	**$ 63,682,191**	**$ 24,211,373**	**$ 262,096**	**$ 23,285,297**	**$ 0**	**$ 0**

Assumptions

- GF and Investment Interest Rate 1% annually

- TAN Interest Rate 1.5% annually

Capital Plan IV
Cash Flow Projections
FY 2014- FY 2018

	Budget	Proposed Amended Budget	Program to Date*	Remaining FY 2017	Projected FY 2018	Total
Receipts						
SPLOST	$ 815,799,801	$ 810,872,189	$ 753,316,402	$ 43,189,768	$ 14,366,019	$ 810,872,189
State Revenue-Capital Outlay	68,413,849	63,072,326	54,446,450	1,477,610	7,148,266	63,072,326
Federal						
Other Federal Revenue-Reimbursement	8,232,994	9,561,198	8,718,431	842,767	0	9,561,198
Other Local Revenue						
Facility Fee	402,426	406,230	406,230	0	0	406,230
Interest Income	669,088	1,134,921	1,100,972	33,949	0	1,134,921
Transfer from General Fund	15,721,727	15,721,727	14,916,110	0	805,617	15,721,727
Total Receipts	**$ 909,239,885**	**$ 900,768,591**	**$ 832,904,595**	**$ 45,544,094**	**$ 22,319,902**	**$ 900,768,591**
Disbursements						
Construction Disbursements						
New Schools	$ 87,306,845	$ 87,306,845	$ 85,330,640	$ 252,845	$ 1,723,360	$ 87,306,845
School Replacements	170,045,799	170,045,799	137,462,170	6,397,731	26,185,897	170,045,799
School Additions	79,647,276	79,647,276	63,181,216	5,008,933	11,457,128	79,647,276
Local School Needs	217,176,033	217,176,033	186,684,093	10,287,661	20,204,279	217,176,033
Non-Construction Disbursements						
Furniture, Fixtures & Equipment	25,076,727	25,076,727	18,964,945	2,238,744	3,873,038	25,076,727
Technology	174,630,704	174,630,704	139,737,006	10,829,241	24,064,457	174,630,704
Transportation	16,741,261	16,741,261	9,177,745	7,563,516	0	16,741,261
Security	2,960,328	2,960,328	2,365,018	200,000	395,310	2,960,328
Capital Operations	20,450,000	20,450,000	16,058,303	1,872,081	2,519,616	20,450,000
Project Reserve	3,066,442	3,066,442	0	0	3,066,442	3,066,442
Program Management	16,904,325	16,904,325	15,305,509	609,636	989,180	16,904,325
Transfer out Debt Service	57,414,394	57,414,394	52,779,460	4,634,934	0	57,414,394
Program Reserve	17,506,954	9,035,659	0	0	9,035,659	9,035,659
Debt Service-QSCB Principal Payment	11,878,333	11,878,333	11,878,333	0	0	11,878,333
Debt Service-QSCB Interest Expense	8,434,464	8,434,464	7,590,986	843,478	0	8,434,464
Total Disbursements	**$ 909,239,885**	**$ 900,768,591**	**$ 746,515,425**	**$ 50,738,800**	**$ 103,514,367**	**$ 900,768,591**

**** Updated through March 15, 2017***

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 FY2018 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 2017-2018. Until a grant application is officially approved by a grantor, there is still a level of uncertainty regarding funding, especially with the numerous miscellaneous grants that our school system is awarded.

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

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

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



Special Revenue Funds

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

With personnel expenditures continuing to increase, primarily due to the rise in employer benefit costs, particularly healthcare and retirement, funds received through Special Revenue have not been sufficient to cover all costs. Therefore in FY2018, we propose transferring some expenditures from the Special Revenue budget to the General Fund budget which will allow the district to maintain its current level of services and programs.

Following is a brief description of the various types of grants awarded to our district.

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 VI-B for exceptional children.

Title I –A, Every Student Succeed Act (ESSA) formerly Improving the Academic Achievement of the Disadvantaged (402)

This grant is used to provide federal funds through the Georgia Department of Education to local educational agencies (LEA) and public schools with high numbers or percentages of poor children to help ensure that all children meet challenging State academic content and student achievement standards.

During the FY18 school year, we anticipate the number of students served including private students will decrease from 36,212 to 31,972 (4,240 decrease) due to the addition of one school, the removal of three schools, and 27 current Title I schools meeting the requirements of the Community Eligibility Provision (CEP).

The Community Eligibility Provision is a provision from the Healthy, Hunger-Free Kids Act of 2010 that allows schools and LEAs with high poverty rates to provide free breakfast and lunch to *all* students. CEP eliminates the burden of collecting household applications to determine eligibility for school meals, relying instead on information from other means-tested programs such as the Supplemental Nutrition Assistance Program and Temporary Assistance for Needy Families. In FY18, the number of CEP schools increased from 22 to 27.

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

$50 increase per student in CEP schools with 100% poverty level (from $434 in FY17 to $484 in FY18)
$54 increase per student in non CEP schools with 100% poverty level (from $430 in FY17 to $484 in FY18)
$60 increase per student in schools 75% - 94% poverty level (from $420 in FY17 to $480 in FY18)
$64 increase per student in schools below 75% poverty level (from $412 in FY17 to $476 in FY18)

Schools served: 60 traditional schools, 9 private and 7 neglected institutions. Added one additional Title I school, Hillside ES. The three schools not eligible to receive Title I funding in FY18 are Hapeville Career Academy HS, Independence HS, and Skyview HS.

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 2017 to teach Advanced Placement (AP) courses during the 2017-2018 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.

Title III-A, Immigrant (460)

Funding is made available to eligible local educational agencies (LEAs) to provide supplementary programs and services to limited English proficient (LEP) students, known as English learners (ELs). The purpose of the subgrants is to assist English-learning students to acquire English and achieve grade-level and graduation standards.

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.

Collaborations and Resources for Encouraging and Supporting Transformations in Education - CREST-Ed (499)

This grant was developed to meet the challenges of preparing and retaining teachers for the specific demands of teaching critical subjects in high needs schools in urban and rural localities.

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 FY17 – 18. These classes are located in 45 of our elementary schools with the capacity to serve 1,750 students (class size: 22 students in the 64 typical classes and 20 students in the 17 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)

Grants and donations represent other local grants that the district receives such as Georgia SHAPE School Nutrition and Physical Activity Grant Program, Second Step Program, Aging and Youth Seed Fund grant, Opportunity Culture, Verizon, Peacemakers Program, The Hapeville Exchange Club, Digital Promise, Action for Healthy Kids, Project Lead the Way, Sandy Springs Education Force, 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.

Teach for America (559)

Teach for America Metro Atlanta partners with The Woodward Fund in an effort to create a proof point school for what is possible for the educational prospects of students growing up in poverty. In partnership with a Title I school in Fulton County, the partners work to dramatically increase the literacy levels of early learners (grades pre-k through three) setting them on a course of high achievement throughout their school year. Teach for America works to eliminate inequity and ensure that one day, all children have the opportunity to attain an excellent education and are set on a path to and through college.

FY18 Special Revenue Summary Budget by Program

Grants and Special Revenue Title	Grant Revenues	% of Budget
Title I-A, Improving Academic Achievement of the Disadvantaged	$20,105,050	45.67%
Title I-A, School Improvement 1003A	$935,000	2.12%
Title I-A, School Improvement 1003G	$1,028,821	2.34%
Education for Homeless Children and Youth	$69,058	0.16%
Title II-A, Improving Teacher Quality	$1,790,494	4.07%
Title II-A, Advanced Placement	$14,700	0.03%
CREST-Ed	$123,750	0.28%
Title III-A, Limited English Proficient	$785,050	1.78%
Title III-A, Immigrant - 681	$84,592	0.19%
Special Education - VIB Federal Flow through	$17,560,530	39.89%
Special Education - Preschool	$400,248	0.91%
High Cost Fund Pool	$365,553	0.83%
Students Against Destructive Decisions	$45,000	0.10%
Career Vocational Technology - Program Improvement	$688,614	1.56%
Career Vocational Technology - Perkins Plus IV	$25,000	0.06%
FEDERAL GRANTS REVENUE TOTAL	$44,021,460	100.00%
Pre-Kindergarten Program	$7,218,103	100.00%
OTHER STATE GRANT REVENUE TOTAL	$7,218,103	100.00%
Teach for America	$490,000	100.00%
MISCELLANEOUS GRANTS AND DONATIONS REVENUE TOTAL	$490,000	100.00%
GRANTS/SPECIAL REVENUE TOTAL	$51,729,563	100.00%

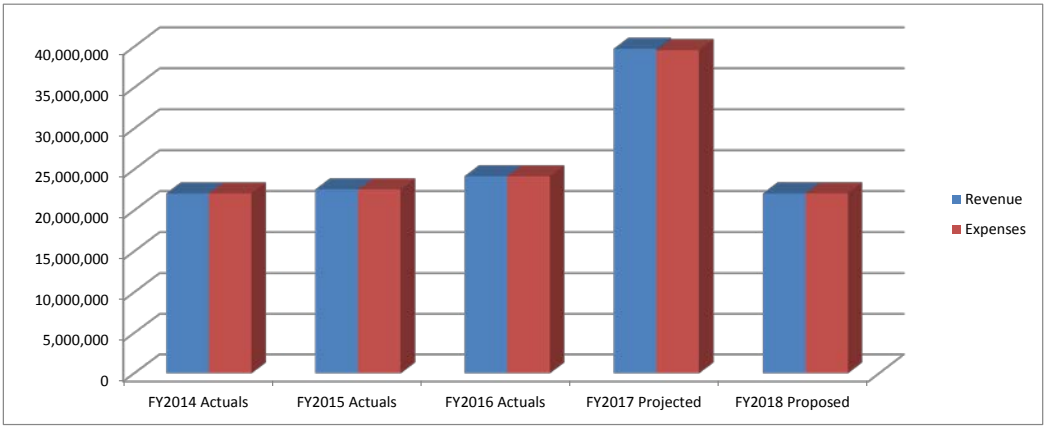
FY18 Special Revenue Summary Budget by Program

Grants and Special Revenue Title	Grant Revenues	% of Budget
Special Education State Preschool Handicapped Grant	$2,329,982	60.24%
Residential and Reintegration Services	$400,330	10.35%
Residential Treatment Centers	$310,000	8.01%
Career Vocational Technology - Agriculture (Extended Day/Year)	$29,084	0.75%
Career Vocational Technology - Apprenticeship	$42,975	1.11%
Career Vocational Technology - Extended Day	$400,807	10.36%
Career Vocational Technology - Vocational Supervision	$54,731	1.42%
Charter Schools - Facilities	$300,000	7.76%
STATE DEPARTMENT OF EDUCATION FUND 100 GRANTS REVENUE TOTAL	$3,867,909	100.00%

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		FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	21,390,508	22,041,383	24,166,193	39,738,597	22,068,871	-44.46%
4521	Other Federal Grants Through the Georgia Department of Education - ARRA	675,152	515,910	-	-	-	0.00%
TOTAL FEDERAL SOURCES		**22,065,659**	**22,557,293**	**24,166,193**	**39,738,597**	**22,068,871**	-44.46%
GRAND TOTAL		**22,065,659**	**22,557,293**	**24,166,193**	**39,738,597**	**22,068,871**	**-44.46%**

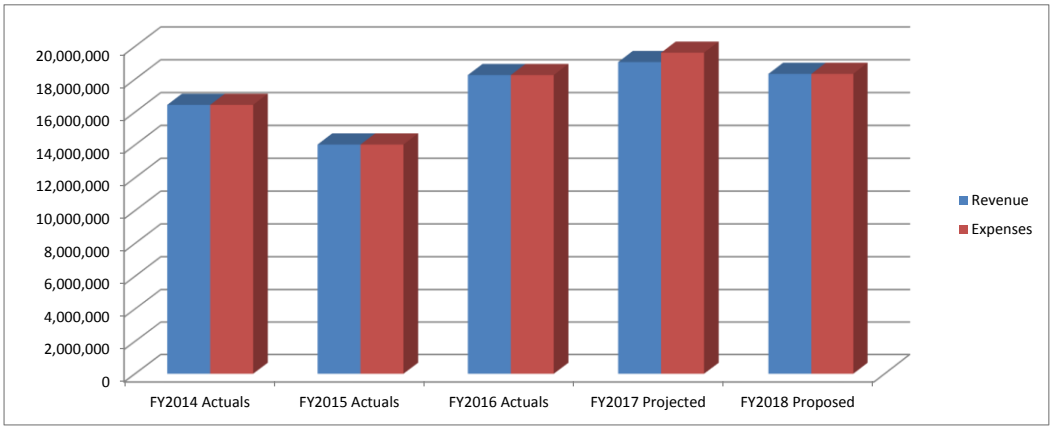
Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actual	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	10,063,637	10,839,088	11,397,226	14,011,534	11,358,533	-18.93%
Other Salary	1,576,881	1,489,211	1,348,983	3,068,541	1,967,454	-35.88%
Total Salaries	**11,640,519**	**12,328,298**	**12,746,209**	**17,080,075**	**13,325,987**	-21.98%
Benefits	3,441,246	3,196,148	3,940,448	5,371,001	3,808,411	-29.09%
Total Personnel	**15,081,765**	**15,524,446**	**16,686,657**	**22,451,077**	**17,134,398**	-23.68%
Professional and Technical Services	1,208,025	1,048,400	675,690	2,164,053	277,956	-87.16%
Payment to 3rd Parties For Pers. Svcs.	577,231	405,473	749,298	1,359,992	780,792	-42.59%
Other Purchased Services	31,175	15,267	38,892	212,428	185,504	-12.67%
Property Services	1,895	4,169	-	-	-	0.00%
Equipment and Related	2,530,344	2,505,003	2,379,725	4,469,267	294,333	-93.41%
Field Trips and Travel	458,585	598,159	566,261	1,502,942	245,442	-83.67%
Supplies and Materials	1,495,726	1,693,325	1,805,749	5,503,596	2,352,291	-57.26%
Textbooks	-	-	-	-	-	0.00%
Other	680,914	763,051	1,264,219	1,918,234	798,155	-58.39%
Transfers	-	-	-	-	-	0.00%
Total Other Operating Expenses	**6,983,895**	**7,032,847**	**7,479,836**	**17,130,512**	**4,934,473**	-71.19%
TOTAL	**22,065,659**	**22,557,293**	**24,166,493**	**39,581,588**	**22,068,871**	-44.24%



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

	Revenue	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	-	32,266	47,739	19,977	-	-100.00%
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	16,438,852	13,989,751	18,205,692	19,024,408	18,326,331	-3.67%
TOTAL FEDERAL SOURCES		**16,438,852**	**14,022,017**	**18,253,430**	**19,044,385**	**18,326,331**	-3.77%
OTHER FINANCING SOURCES							
GRAND TOTAL		**16,438,852**	**14,022,017**	**18,253,430**	**19,044,385**	**18,326,331**	**-3.77%**

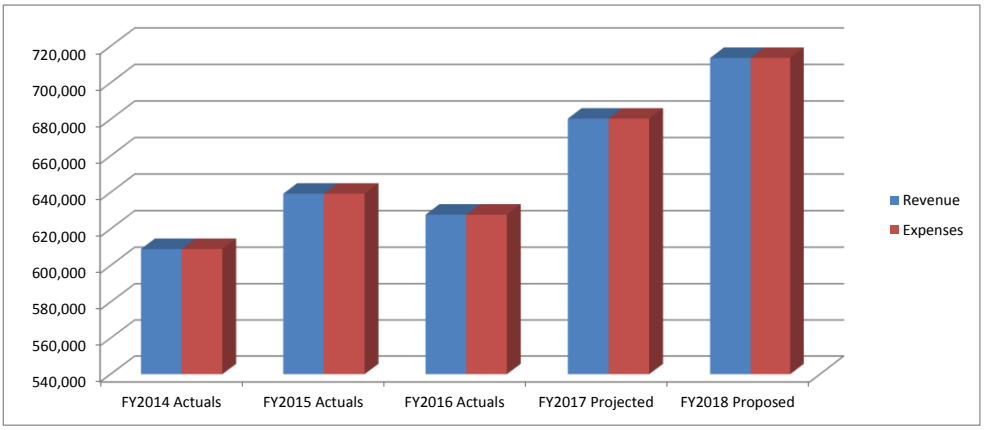
Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	10,114,736	8,483,568	10,210,033	12,721,592	12,756,419	0.27%
Other Salary	425,865	400,389	394,276	235,247	67,296	-71.39%
Total Salaries	**10,540,601**	**8,883,957**	**10,604,309**	**12,956,840**	**12,823,715**	**-1.03%**
Benefits	3,918,365	2,772,427	3,930,356	3,907,711	5,137,063	31.46%
Total Personnel	**14,458,965**	**11,656,383**	**14,534,665**	**16,864,551**	**17,960,778**	**6.50%**
Professional and Technical Services	1,295,890	879,131	932,422	712,730	365,553	-48.71%
Payment to 3rd Parties For Pers. Svcs.	24,736	29,559	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Other Purchased Services	141,641	341,257	1,017,580	681,865	-	-100.00%
Property Services	-	57,796	68,754	246	-	-100.00%
Equipment and Related	217,706	247,322	646,251	402,950	-	-100.00%
Field Trips and Travel	10,000	447,567	76,493	86,735	-	-100.00%
Supplies and Materials	12,491	101,457	294,531	410,961	-	-100.00%
Textbooks	-	-	-	-	-	0.00%
Other	277,423	261,545	682,734	455,237	-	-100.00%
Transfers	-	-	-	-	-	0.00%
TOTAL	**16,438,852**	**14,022,017**	**18,253,430**	**19,615,274**	**18,326,331**	**-6.57%**



Career Vocational Technology- Program Involvement, Perkins Plus IV

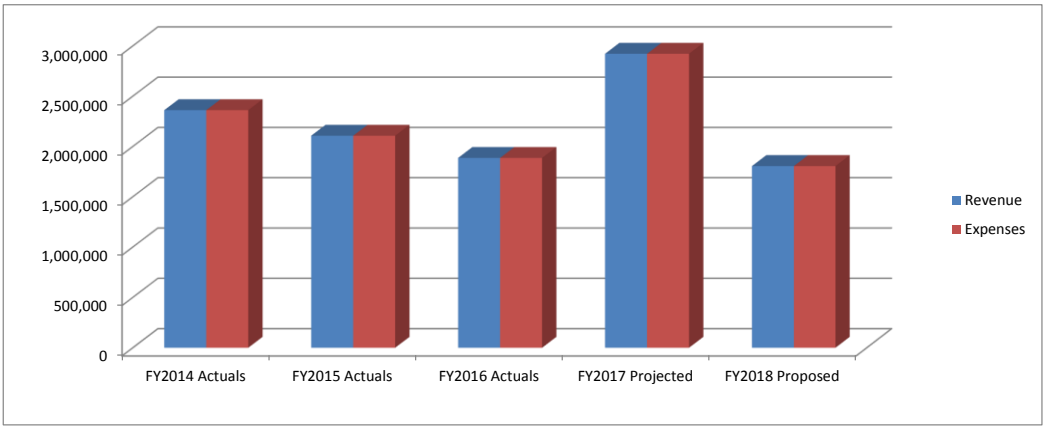
Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	609,050	639,328	627,848	680,406	713,614	4.88%
TOTAL FEDERAL SOURCES		**609,050**	**639,328**	**627,848**	**680,406**	**713,614**	4.88%
GRAND TOTAL		**609,050**	**639,328**	**627,848**	**680,406**	**713,614**	**4.88%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	38,489	48,787	32,942	34,535	33,929	-1.75%
Other Salary	13,050	692	1,000	-	-	0.00%
Total Salaries	**51,539**	**49,479**	**33,942**	**34,535**	**33,929**	**-1.75%**
Benefits	2,967	2,658	4,971	-	10,415	0.00%
Total Personnel	**54,506**	**52,137**	**38,913**	**34,535**	**44,344**	**28.40%**
Professional and Technical Services	18,340	15,080	-	-	-	0.00%
Property Services	1,810	-	-	-	-	0.00%
Equipment and Related	323,626	318,006	327,985	328,068	328,000	-0.02%
Field Trips and Travel	93,311	120,403	133,971	136,467	140,967	3.30%
Supplies and Materials	-	-	-	-	-	0.00%
Other	117,456	133,702	126,980	181,336	200,303	10.46%
Total Other Operating Expenses	**554,544**	**587,191**	**588,935**	**645,871**	**669,270**	**3.62%**
TOTAL	**609,050**	**639,328**	**627,848**	**680,406**	**713,614**	**4.88%**



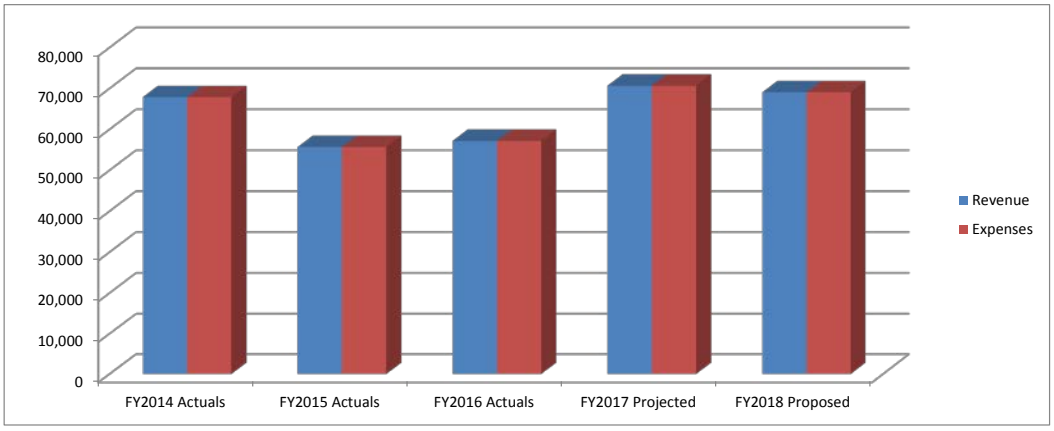
Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	2,361,091	2,106,894	1,886,168	2,921,706	1,805,194	-38.21%
TOTAL FEDERAL SOURCES		**2,361,091**	**2,106,894**	**1,886,168**	**2,921,706**	**1,805,194**	-38.21%
GRAND TOTAL		**2,361,091**	**2,106,894**	**1,886,168**	**2,921,706**	**1,805,194**	**-38.21%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	846,800	894,178	915,770	1,203,477	958,830	-20.33%
Other Salary	503,594	188,259	253,683	411,913	252,016	-38.82%
Total Salaries	**1,350,394**	**1,082,437**	**1,169,454**	**1,615,390**	**1,210,846**	**-25.04%**
Benefits	262,479	230,423	246,230	443,645	290,778	-34.46%
Total Personnel	**1,612,873**	**1,312,859**	**1,415,684**	**2,059,035**	**1,501,624**	**-27.07%**
Professional and Technical Services	467,115	247,399	275,048	364,761	103,528	-71.62%
Other Purchased Services	-	-	-	-	-	0.00%
Property Services	-	-	-	-	-	0.00%
Equipment and Related	-	-	-	-	-	0.00%
Field Trips and Travel	10,593	10,935	-	25,607	4,500	-82.43%
Supplies and Materials	44,366	52,529	15,376	175,063	44,913	-74.34%
Other	226,145	483,172	180,060	297,240	150,629	-49.32%
Total Other Operating Expenses	**748,218**	**794,035**	**470,484**	**862,671**	**303,570**	**-64.81%**
TOTAL	**2,361,091**	**2,106,894**	**1,886,168**	**2,921,706**	**1,805,194**	**-38.21%**



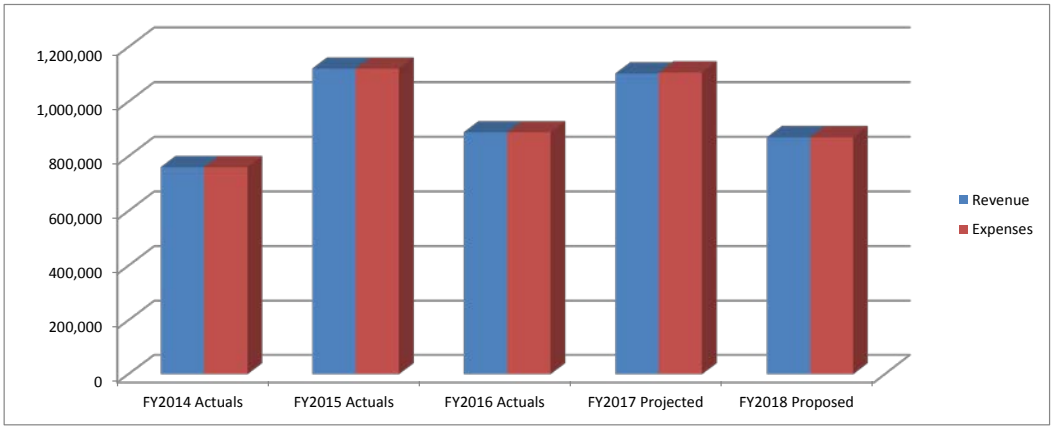
Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	67,849	55,674	57,157	70,655	69,058	-2.26%
TOTAL FEDERAL SOURCES		**67,849**	**55,674**	**57,157**	**70,655**	**69,058**	-2.26%
GRAND TOTAL		**67,849**	**55,674**	**57,157**	**70,655**	**69,058**	**-2.26%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Professional and Technical Services	38,754	25,101	31,563	41,355	41,020	-0.81%
Field Trips and Travel	21,315	23,886	19,954	24,008	23,747	-1.09%
Supplies and Materials	4,265	4,177	3,372	1,550	1,550	-0.03%
Other	3,515	2,510	2,268	3,741	2,741	-26.73%
Total Other Operating Expenses	**67,849**	**55,674**	**57,157**	**70,655**	**69,058**	**-2.26%**
TOTAL	**67,849**	**55,674**	**57,157**	**70,655**	**69,058**	**-2.26%**



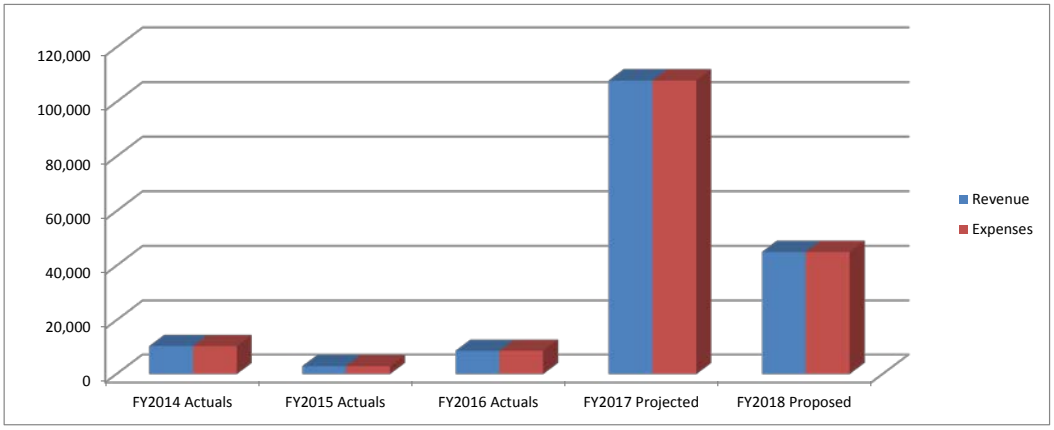
Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
FEDERAL SOURCES							
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION	760,392	1,121,180	888,082	1,103,065	869,642	-21.16%
TOTAL FEDERAL SOURCES		**760,392**	**1,121,180**	**888,082**	**1,103,065**	**869,642**	-21.16%
GRAND TOTAL		**760,392**	**1,121,180**	**888,082**	**1,103,065**	**869,642**	**-21.16%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	261,712	281,329	242,282	377,382	343,029	-9.10%
Other Salary	57,960	46,990	25,137	106,230	55,000	-48.23%
Total Salaries	**319,672**	**328,320**	**267,419**	**483,612**	**398,029**	**-17.70%**
Benefits	73,715	66,711	69,218	138,291	95,325	-31.07%
Total Personnel	**393,387**	**395,031**	**336,637**	**621,903**	**493,354**	**-20.67%**
Professional and Technical Services	99,364	62,468	80,990	39,011	82,490	111.46%
Other Purchased Services	1,606	1,463	1,387	189,740	202,206	6.57%
Equipment and Related	149,170	499,122	373,135	4,709	-	-100.00%
Field Trips and Travel	15,163	7,095	8,561	42,214	34,000	-19.46%
Supplies and Materials	70,140	132,960	71,287	179,941	37,592	-79.11%
Other	31,561	23,041	16,086	29,515	20,000	-32.24%
Total Other Operating Expenses	**367,005**	**726,149**	**551,445**	**485,130**	**376,288**	**-22.44%**
TOTAL	**760,392**	**1,121,180**	**888,082**	**1,107,033**	**869,642**	**-21.44%**



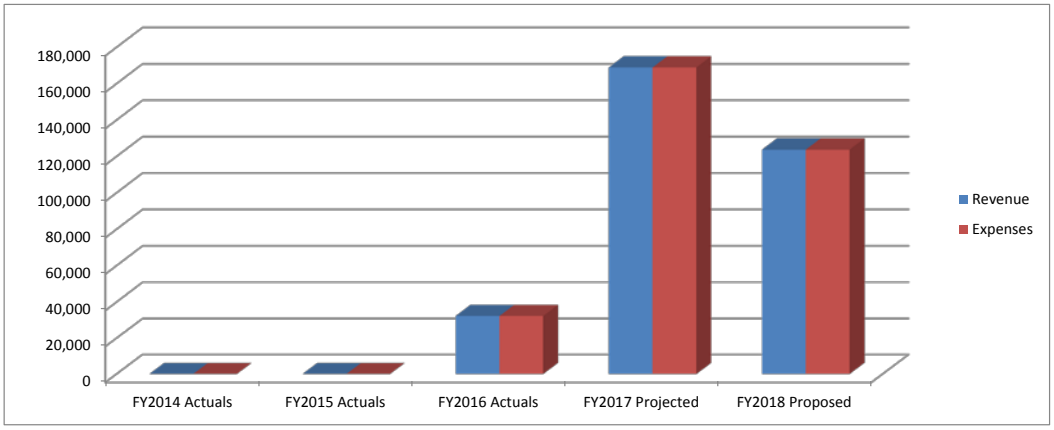
	Revenue	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Local Taxes							
1995	OTHER LOCAL REVENUES	-	-	-	22,500	-	-100.00%
TOTAL LOCAL TAXES		**-**	**-**	**-**	**22,500**	**-**	-100.00%
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	10,365	2,958	8,653	85,347	45,000	-47.27%
TOTAL FEDERAL SOURCES		**10,365**	**2,958**	**8,653**	**85,347**	**45,000**	-47.27%
GRAND TOTAL		**10,365**	**2,958**	**8,653**	**107,847**	**45,000**	**-58.27%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Other Salary	6,000	-	6,500	14,500	5,000	-65.52%
Total Salaries	**6,000**	**-**	**6,500**	**14,500**	**5,000**	**-65.52%**
Benefits	42	-	-	-	73	0.00%
Total Personnel	**6,042**	**-**	**6,500**	**14,500**	**5,073**	**-65.02%**
Professional and Technical Services	100	-	-	10,200	25,000	145.10%
Equipment and Related	-	-	-	2,000	-	-100.00%
Field Trips and Travel	256	-	-	13,200	-	-100.00%
Supplies and Materials	3,967	2,958	2,153	67,947	14,928	-78.03%
Total Other Operating Expenses	**4,323**	**2,958**	**2,153**	**93,347**	**39,928**	**-57.23%**
TOTAL	**10,365**	**2,958**	**8,653**	**107,847**	**45,000**	**-58.27%**



Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Local Taxes							
1995	OTHER LOCAL REVENUES	-	-	-	-	-	0.00%
TOTAL LOCAL TAXES		-	-	-	-	-	0.00%
FEDERAL SOURCES							
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT	-	-	32,320	168,930	123,750	-26.74%
TOTAL FEDERAL SOURCES		-	-	**32,320**	**168,930**	**123,750**	-26.74%
GRAND TOTAL		**-**	**-**	**32,320**	**168,930**	**123,750**	**-26.74%**

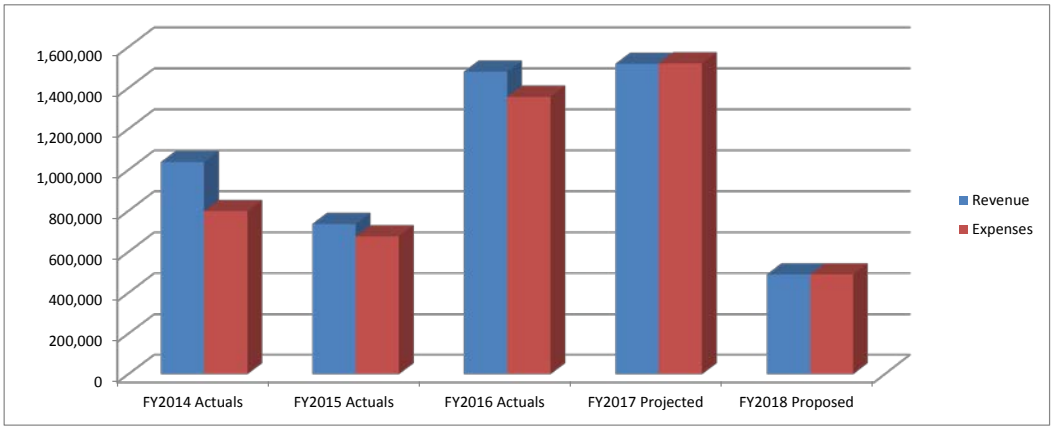
Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Other Salary	-	-	2,500	5,500	5,500	0.00%
Total Salaries	**-**	**-**	**2,500**	**5,500**	**5,500**	**0.00%**
Benefits	-	-	-	-	-	0.00%
Total Personnel	**-**	**-**	**2,500**	**5,500**	**5,500**	**0.00%**
Professional and Technical Services	-	-	25,000	135,750	100,000	-26.34%
Equipment and Related	-	-	-	-	-	0.00%
Field Trips and Travel	-	-	-	-	-	0.00%
Supplies and Materials	-	-	4,820	27,680	18,250	-34.07%
Total Other Operating Expenses	**-**	**-**	**29,820**	**163,430**	**118,250**	**-27.64%**
TOTAL	**-**	**-**	**32,320**	**168,930**	**123,750**	**-26.74%**



Belk Foundation, Fulton County Arts and Culture, Sports Champion

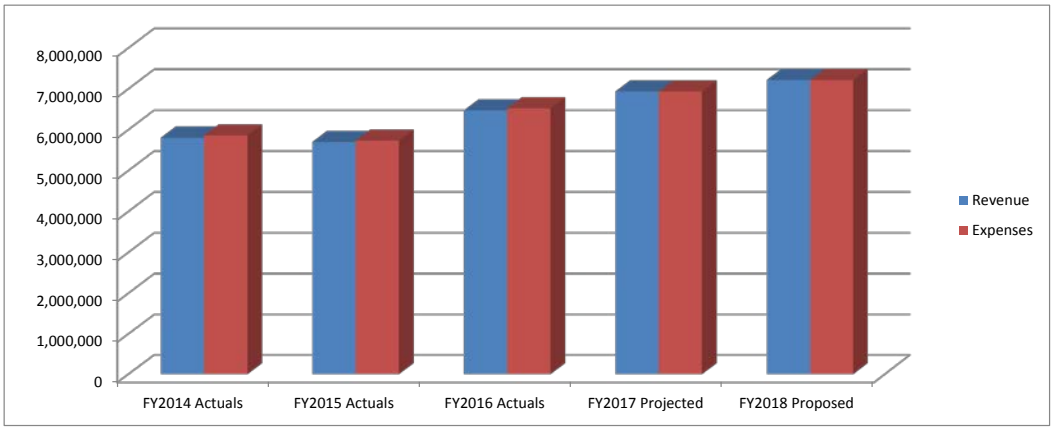
Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Local Taxes							
1995	OTHER LOCAL REVENUES	1,037,889	736,033	1,479,130	1,517,595	490,000	-67.71%
TOTAL LOCAL TAXES		**1,037,889**	**736,033**	**1,479,130**	**1,517,595**	**490,000**	-67.71%
GRAND TOTAL		**1,037,889**	**736,033**	**1,479,130**	**1,517,595**	**490,000**	**-67.71%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	44,636	21,125	179,556	623,413	281,052	-54.92%
Other Salary	98,302	8,150	116,222	119,742	18,100	-84.88%
Total Salaries	**142,937**	**29,275**	**295,779**	**743,154**	**299,152**	**-59.75%**
Benefits	12,213	7,511	51,679	230,273	108,899	-52.71%
Total Personnel	**155,150**	**36,786**	**347,457**	**973,428**	**408,051**	**-58.08%**
Professional and Technical Services	431,904	417,657	526,805	106,700	6,949	-93.49%
Other Purchased Services	-	997	-	21,370	-	-100.00%
Equipment and Related	117,513	111,945	329,826	122,500	-	-100.00%
Field Trips and Travel	-	-	6,614	34,204	-	-100.00%
Supplies and Materials	92,022	107,502	133,649	233,414	75,000	-67.87%
Other	2,269	307	12,352	28,954	-	-100.00%
Total Other Operating Expenses	**643,708**	**638,409**	**1,009,246**	**547,141**	**81,949**	**-85.02%**
TOTAL	**798,858**	**675,195**	**1,356,704**	**1,520,569**	**490,000**	**-67.78%**



Revenue		FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Local Taxes							
1995	OTHER LOCAL REVENUES	-	-	-	-	-	0.00%
TOTAL LOCAL TAXES		**-**	**-**	**-**	**-**	**-**	0.00%
STATE SOURCES							
3400	GRANTS FROM PRE-K LOTTERY	5,668,971	5,700,157	5,627,081	6,076,354	6,359,503	4.66%
TOTAL STATE SOURCES		**5,668,971**	**5,700,157**	**5,627,081**	**6,076,354**	**6,359,503**	**4.66%**
OTHER FINANCING SOURCES							
5200	OPERATING TRANSFERS FROM OTHER FUNDS	134,926	-	845,099	858,600	858,600	0.00%
TOTAL OTHER FINANCING SOURCES		**134,926**	**-**	**845,099**	**858,600**	**858,600**	**0.00%**
GRAND TOTAL		**5,803,897**	**5,700,157**	**6,472,180**	**6,934,954**	**7,218,103**	**4.08%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	3,983,723	3,655,035	4,318,655	4,701,089	4,966,494	5.65%
Other Salary	229,308	360,107	296,319	255,981	173,340	-32.28%
Total Salaries	**4,213,030**	**4,015,141**	**4,614,974**	**4,957,070**	**5,139,834**	**3.69%**
Benefits	1,401,408	1,258,176	1,675,847	1,769,434	2,051,469	15.94%
Total Personnel	**5,614,438**	**5,273,318**	**6,290,821**	**6,726,504**	**7,191,303**	**6.91%**
Professional and Technical Services	5,260	130	-	1,500	-	-100.00%
Payment to 3rd Parties For Pers. Svcs.	-	-	-	-	-	0.00%
Other Purchased Services	2,806	2,043	2,133	3,500	3,500	0.00%
Equipment and Related	24,734	88,453	83,608	-	-	0.00%
Field Trips and Travel	100,193	188,999	17,018	12,150	8,500	-30.04%
Supplies and Materials	113,082	179,384	128,767	190,800	14,800	-92.24%
Other	-	280	-	500	-	-100.00%
Total Other Operating Expenses	**246,075**	**459,288**	**231,525**	**208,450**	**26,800**	**-87.14%**
TOTAL	**5,860,513**	**5,732,606**	**6,522,347**	**6,934,954**	**7,218,103**	**4.08%**



Fulton County Schools

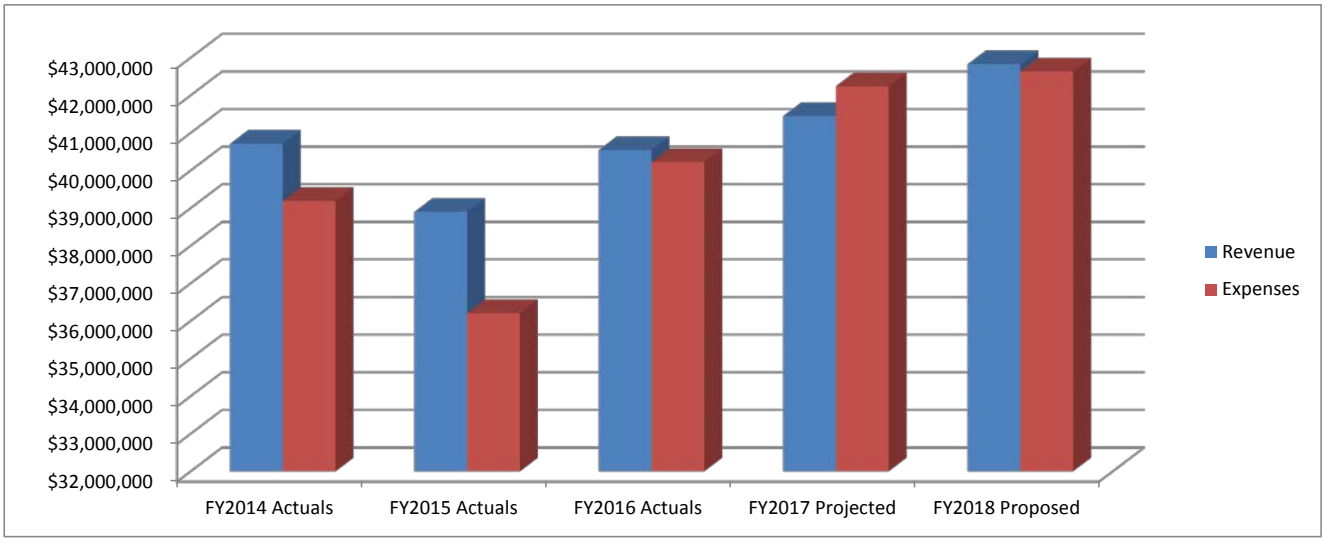
Where Students Come First

School Nutrition





SCHOOL NUTRITION



Program Description

Mission, Vision, Goals & Objectives

Our Mission
To provide safe, nutritious, and customer-acceptable breakfasts, lunches and snacks to all students in support of student achievement.

Our Purpose
Is for all students to consume a safe and nutritious school breakfast and lunch in support of student health and achievement. The program ensures that the local school nutrition programs provide students, parents, teachers, and the community with a learning environment to promote good eating habits. The department is a leader in nutrition education.

Key department functions/services
Serve nutritious breakfast and lunch daily in all schools that meet the nutritional needs of students.
Stimulate student and adult meal participation through promotions and nutrition education.
Effectively communicate sound nutrition education with staff, parents, and the community.
Operate a self-sufficient, financially sound program.
Comply with federal, state, and local laws, rules, policies and procedures.

Staffing context
Our department consists of twenty-three central office staff persons and seven hundred fifty local school staff persons.

SCHOOL NUTRITION

	Revenue	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Local Taxes							
1500	Investment Income	9,148	11,634	21,173	14,000	25,000	78.57%
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS	4,772,576	6,270,742	6,379,613	6,298,454	6,447,309	2.36%
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS	9,089,529	4,472,534	4,126,318	4,133,358	4,114,429	-0.46%
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS	283,407	366,815	357,826	374,745	376,010	0.34%
1623	CONTRACTED SALES - BREAKFAST AND LUNCH PROGRAMS	473,858	647,146	774,664	708,413	820,527	15.83%
1932	SALE OF BUILDINGS	-	4,138	2,476	-	-	0.00%
1995	OTHER LOCAL REVENUES	4,391	36,571	1,000	-	-	0.00%
TOTAL LOCAL TAXES		**14,632,909**	**11,809,580**	**11,663,069**	**11,528,970**	**11,783,275**	**2.21%**
STATE SOURCES							**0.00%**
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)	853,093	851,439	834,066	814,147	932,517	14.54%
TOTAL STATE SOURCES		**853,093**	**851,439**	**834,066**	**814,147**	**932,517**	**14.54%**
FEDERAL SOURCES							**0.00%**
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST PROGRAM)	16,583,661	18,097,827	19,217,613	19,888,983	20,168,515	1.41%
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)	6,153,799	6,212,516	6,809,572	6,965,706	7,073,665	1.55%
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS	99,240	84,347	93,011	135,313	109,976	-18.72%
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES	2,389,698	1,847,141	1,929,828	2,115,419	2,758,134	30.38%
TOTAL FEDERAL SOURCES		**25,226,398**	**26,241,831**	**28,050,024**	**29,105,421**	**30,110,290**	**3.45%**
GRAND TOTAL		**40,712,400**	**38,902,851**	**40,547,159**	**41,448,538**	**42,826,082**	**3.32%**

Expenditures	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Projected	FY2018 Proposed	% Change FY2017 to FY2018
Salary	11,077,566	10,808,336	10,161,701	11,280,179	10,946,104	-2.96%
Other Salary	1,204,983	1,088,206	602,791	1,445,214	1,267,257	-12.31%
Total Salaries	**12,282,548**	**11,896,542**	**10,764,493**	**12,725,393**	**12,213,361**	**-4.02%**
Benefits	6,147,653	3,128,035	4,443,357	4,642,126	4,525,510	-2.51%
Total Personnel	**18,430,201**	**15,024,577**	**15,207,850**	**17,367,519**	**16,738,871**	**-3.62%**
Professional and Technical Services	161,426	167,787	158,511	172,125	172,125	0.00%
Payment to 3rd Parties For Pers. Svcs.	72,659	796,699	2,436,686	2,548,942	3,184,240	24.92%
Utilities	-	-	370	-	-	0.00%
Other Purchased Services	10,132	9,417	14,359	17,000	17,500	2.94%
Property Services	11,603	10,753	700	25,500	25,500	0.00%
Equipment and Related	463,946	807,718	446,150	698,545	406,115	-41.86%
Field Trips and Travel	34,501	28,370	37,451	42,850	42,250	-1.40%
Supplies and Materials	18,728,212	18,256,962	19,692,954	19,993,795	20,660,546	3.33%
Other	1,276,342	1,105,836	2,224,694	1,377,591	1,384,679	0.51%
Total Other Operating Expenses	**20,758,821**	**21,183,543**	**25,011,874**	**24,876,348**	**25,892,955**	**4.09%**
TOTAL BUDGET	**39,189,022**	**36,208,120**	**40,219,724**	**42,243,867**	**42,631,826**	**0.92%**

Fulton County Schools
Where Students Come First

School Nutrition Department

6201 Powers Ferry Road NW, Atlanta, GA 30339
470-254-8960



Fulton County Schools

Where Students Come First

INFORMATIONAL SECTION
FY2018





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 2016-2017 enrollment count was 96,003. 578 fewer students enrolled below the system's projected enrollment of 96,581. More detailed school-by-school analysis shows 47 of 93 schools were accurate within a 3% margin of error and 76 schools within 5%.



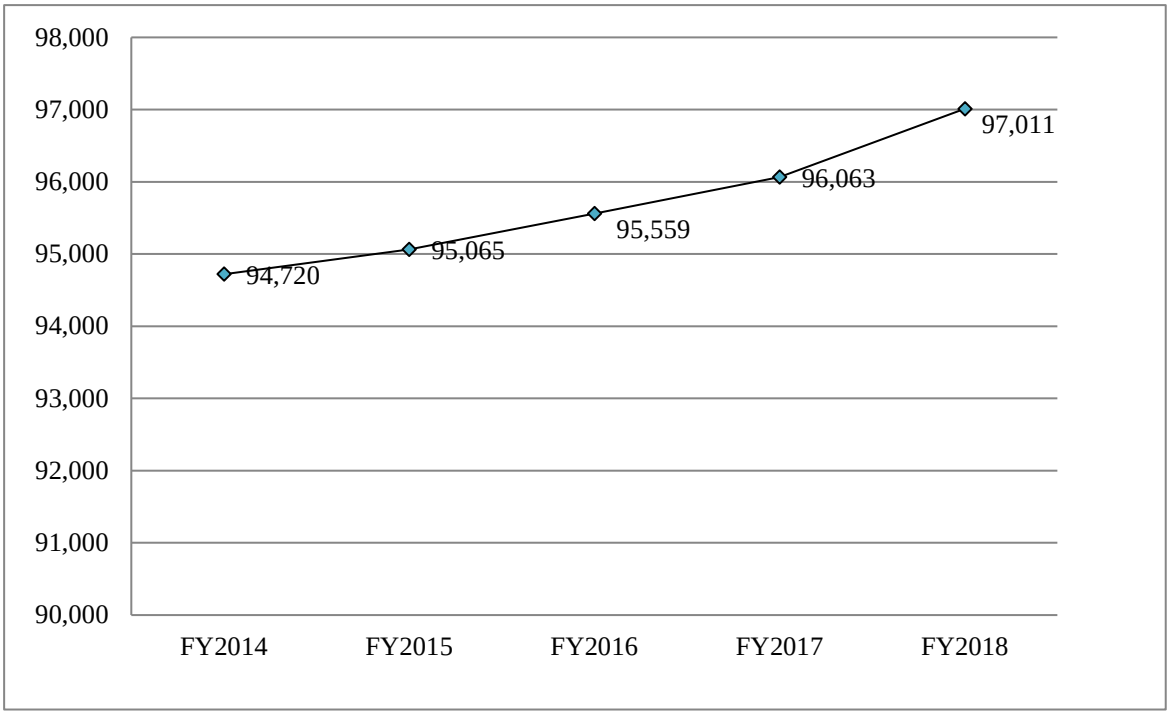


Fulton County Public Schools

5 Year Enrollment Summary

Total Enrollment

Site Name	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 10th Day	FY18 Forecast
Elementary Schools	42,958	42,593	42,429	41,790	41,734
Middle Schools	20,069	20,038	19,993	20,040	20,029
High Schools	27,769	28,210	29,419	29,506	30,119
Other Educational Programs	3,924	4,224	3,718	4,727	5,129
Total Enrollment	94,720	95,065	95,559	96,063	97,011



Fulton County Public Schools

5 Year Enrollment Summary

Elementary Schools

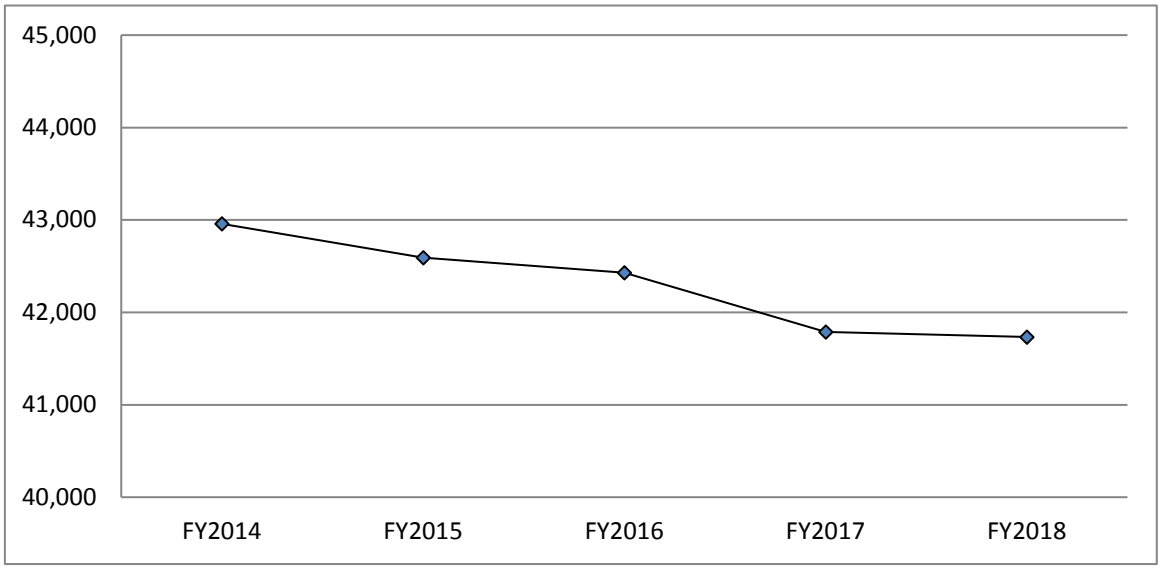
	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 10th Day	FY18 Forecast
Abbotts Hill Elementary	740	704	684	690	688
Alpharetta Elementary	579	571	565	554	547
Barnwell Elementary	803	800	764	776	750
Bethune Elementary	742	750	689	744	731
Brookview Elementary	500	530	559	504	520
Campbell Elementary	867	863	875	853	703
Cogburn Woods Elementary	907	912	912	891	886
College Park Elementary	0	0	698	876	897
Conley Hills Elementary	504	490	683	639	627
Crabapple Crossing Elementary	775	776	791	755	783
Creek View Elementary	975	957	961	883	903
Dolvin Elementary	894	867	850	842	854
Dunwoody Springs Elementary	703	664	636	590	568
Jackson, Esther Elementary	626	598	556	634	666
West, Evoline C. Elementary	783	817	801	792	850
Findley Oaks Elementary	724	664	649	636	612
Gullatt Elementary	470	497	508	531	669
Hapeville Elementary	695	701	714	693	690
Heards Ferry Elementary	676	690	697	716	732
Hembree Springs Elementary	805	821	840	634	600
Heritage Elementary	775	731	818	661	696
High Point Elementary	863	806	780	742	753
Hillside Elementary	692	673	639	510	497
Holmes, Hamilton Elementary	906	821	779	757	745
Lake Windward Elementary	740	682	697	685	695
Liberty Point Elementary	736	769	748	748	761
Nolan, Love T. Elementary	735	745	747	775	795
Manning Oaks Elementary	787	792	847	837	864
Medlock Bridge Elementary	636	667	694	669	659
Mimosa Elementary	1,095	1,103	1,020	812	811
Mount Olive Elementary	642	691	731	696	697
Mountain Park Elementary	840	838	825	798	762
New Prospect Elementary	571	502	469	561	541
Northwood Elementary	741	724	760	713	708
Oak Knoll Elementary	456	456	0	0	0
Ocee Elementary	794	785	754	745	696
Palmetto Elementary	565	538	551	559	540
Parklane Elementary	478	460	546	560	577
Randolph Elementary	630	633	644	591	592
Renaissance Elementary	795	765	816	675	710
River Evelementary Elementary	844	813	801	614	622

Fulton County Public Schools

5 Year Enrollment Summary

Elementary Schools

	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 10th Day	FY18 Forecast
Roswell North Elementary	1,058	1,012	1,023	915	912
Lewis, S.L. Elementary	534	573	587	615	641
Lee, Seaborn Elementary	500	498	479	491	493
Shakerag Elementary	825	820	780	715	709
Spalding Drive Ch Elementary	477	462	433	415	418
State Bridge Elementary	824	806	807	799	789
Stonewall Tell Elementary	1,051	1,123	1,161	714	704
Summit Hill Elementary	714	705	723	713	708
Sweet Apple Elementary	698	705	715	773	800
Tubman, Harriet Elementary	542	550	0	0	0
Wilson Creek Elementary	826	783	794	803	813
Woodland Charter Elementary	918	898	931	919	933
Oakley Elementary	790	804	778	807	798
Lake Forrest Elementary	928	977	968	945	914
Ison Springs Elementary	745	767	744	642	589
Birmingham Falls Elementary	752	724	725	734	755
Feldwood Elementary	812	843	802	823	761
Cliftondale Elementary	875	877	881	717	680
Wolf Creek Elementary	0	0	0	733	750
Vickery Mill Elementary	0	0	0	576	570
Total Elementary Schools	**42,958**	**42,593**	**42,429**	**41,790**	**41,734**

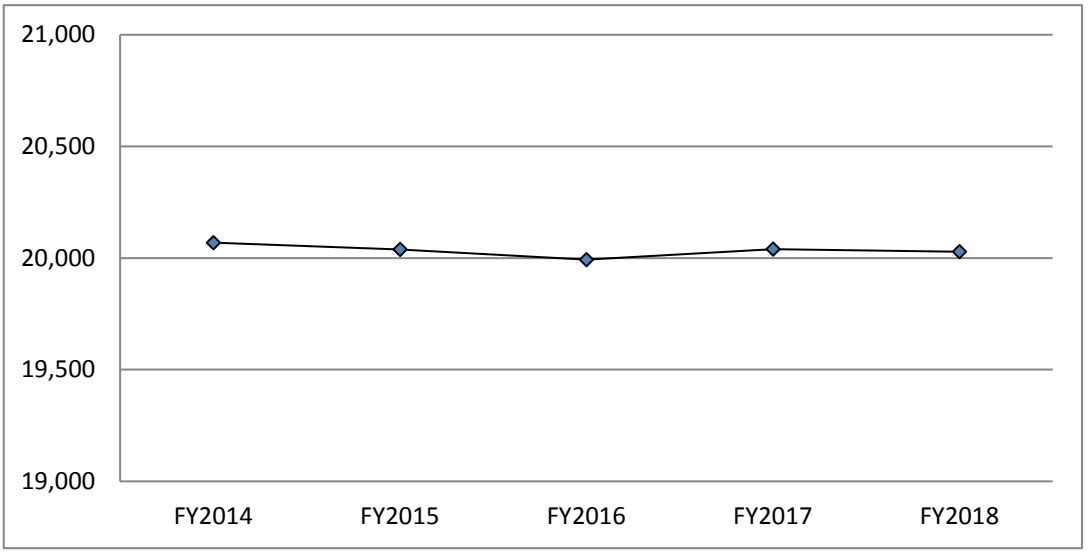


Fulton County Public Schools

5 Year Enrollment Summary

Middle Schools

	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 10th Day	FY18 Forecast
Autrey Mill Middle	1,378	1,375	1,411	1,470	1,446
Bear Creek Middle	948	949	1,097	1,117	1,202
Camp Creek Middle	688	715	559	524	558
Crabapple Middle	945	940	962	985	969
Elkins Pointe Middle	1,101	1,121	1,112	1,054	1,035
Haynes Bridge Middle	746	746	843	793	774
Holcomb Bridge Middle	817	825	793	747	747
Hopewell Middle	1,330	1,343	1,433	1,479	1,504
Mcnair Middle	800	814	811	798	810
Northwestern Middle	1,339	1,333	1,269	1,353	1,348
West, Paul D. Middle	735	713	870	891	904
Ridgeview Middle	1,083	1,095	1,168	1,137	1,143
River Trail Middle	1,439	1,397	1,144	1,163	1,238
Sandtown Middle	1,157	1,147	937	858	872
Sandy Springs Middle	869	918	858	876	827
Taylor Road Middle	1,023	1,044	1,329	1,342	1,314
Webb Bridge Middle	1,351	1,374	1,268	1,287	1,227
Woodland Middle	1,079	1,003	1,035	939	923
Renaissance Middle	1,241	1,186	1,094	1,227	1,188
Total Middle Schools	**20,069**	**20,038**	**19,993**	**20,040**	**20,029**

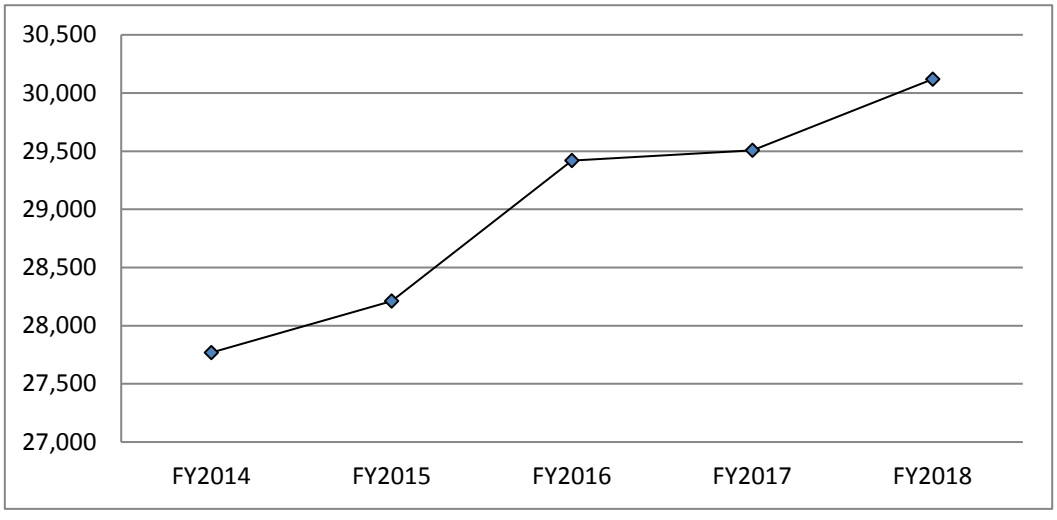


Fulton County Public Schools

5 Year Enrollment Summary

High Schools

	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 10th Day	FY18 Forecast
Alpharetta High	2,065	2,042	2,024	2,134	2,270
Banneker High	1,487	1,417	1,582	1,418	1,615
Centennial High	1,911	1,875	1,940	2,009	2,006
Chattahoochee High	1,853	1,869	1,952	1,949	1,952
Creekside High	1,402	1,603	1,732	1,730	1,825
Milton High	2,007	2,001	2,269	2,303	2,375
North Springs High	1,623	1,684	1,653	1,626	1,601
Northview High	1,901	1,911	1,896	1,820	1,800
Riverwood High	1,675	1,553	1,538	1,538	1,617
Roswell High	2,233	2,069	2,112	2,231	2,303
Tri-Cities High	1,668	1,691	1,792	1,737	1,738
Westlake High	1,864	2,020	2,146	2,193	2,167
Johns Creek High	1,973	2,013	2,063	2,086	2,125
Langston Hughes High	1,769	1,877	1,929	1,940	1,933
Cambridge High	1,538	1,785	1,991	1,992	1,992
Independence High	400	400	400	400	400
Mcclarin High	400	400	400	400	400
N.Crssrds/2Nd Chance	0	0	0	0	0
S.Crssrds/2Nd Chance	0	0	0	0	0
Total High Schools	**27,769**	**28,210**	**29,419**	**29,506**	**30,119**

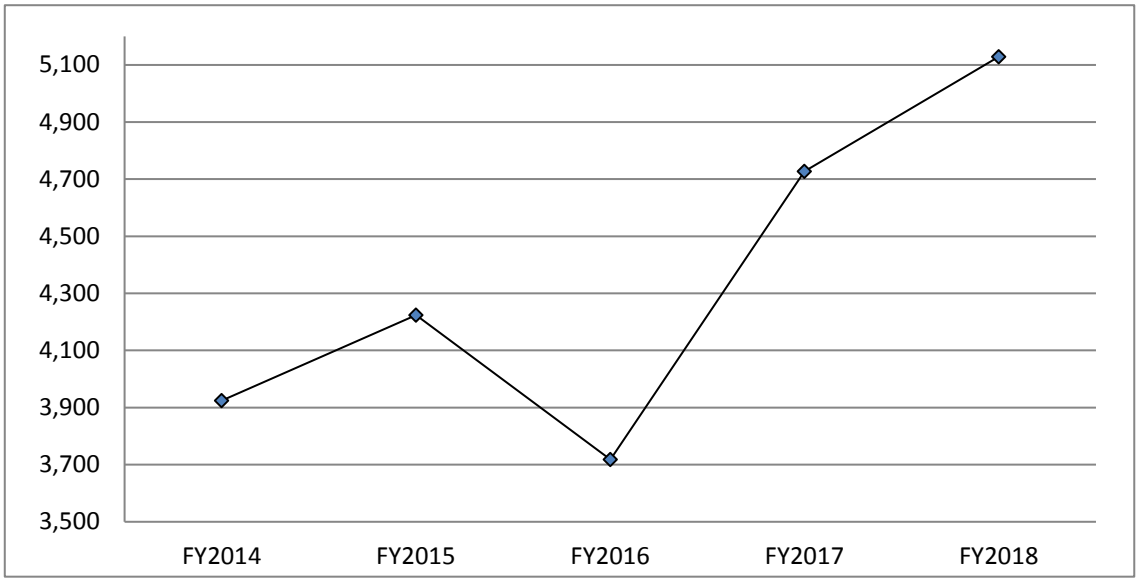


Fulton County Public Schools

5 Year Enrollment Summary

Other Educational Sites

	FY14 10th Day	FY15 10th Day	FY16 10th Day	FY17 10th Day	FY18 Forecast
Amana Academy Charter Elementary	718	703	751	741	714
Kipp Academy Charter Middle	335	336	339	338	341
Hapeville Charter Middle	563	526	490	474	479
Fulton Science Academy HS	171	271	0	0	0
Fulton Sunshine Academy	570	566	0	0	0
Main Street Charter	867	843	835	868	869
Hapeville Charter HS Career Academy	700	715	705	687	649
Chattahoochee Hills Charter ES	0	264	363	453	562
Latin Academy ES	0	0	116	242	335
Latin Academy Prep MS	0	0	119	190	274
Accelerated Learning	0	0	0	233	350
Fast	0	0	0	501	556
Total Other Educational Sites	**3,924**	**4,224**	**3,718**	**4,727**	**5,129**



Fulton County Schools

Where Students Come First

Additional Department Data





Division Summary

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. It is the district's goal to use revenue to support the goals of its Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.

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 the additional funds to our district's strategic initiatives. A continued priority for FY18 is improving teacher retention and compensation because our teachers are the lifeblood of our district and have the most direct connection to student achievement.

Ongoing budget challenges for the district include:
1. Competitive Wages
2. Rising Health Insurance Cost
3. Teacher Retirement System Rate Increases
4. Digest Exemptions and Appeals
5. Legislation
6. Increases in Local Fair Share

Category	Total Existing Positions	Total New Position Requests	Total Onetime*	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Schools	9,606.07	228.66	$ -	$ 795,777,122	$ 795,777,122	$ 741,388,805	7.34%
Admin Services	38.99	(1.50)	$ -	$ 4,749,059	$ 4,749,059	$ 4,889,102	-2.86%
Academics	146.00	(0.50)	$ 2,350,210	$ 46,032,675	$ 48,382,885	$ 53,789,302	-10.05%
Operations	1,217.70	(1.00)	$ 3,308,083	$ 97,458,338	$ 100,766,421	$ 106,352,393	-5.25%
Information Technology	170.97	(0.67)	$ 332,285	$ 22,389,286	$ 22,721,571	$ 28,412,666	-20.03%
Talent	55.70	-	$ -	$ 7,454,247	$ 7,454,247	$ 7,660,854	-2.70%
Financial Services	60.75	1.00	$ 25,000	$ 10,982,410	$ 11,007,410	$ 13,567,616	-18.87%
Districtwide	-	-	$ -	$ 22,454,557	$ 22,454,557	$ 31,977,688	-29.78%
Grand Total	**11,296.18**	**225.99**	**$ 6,015,578**	**$ 1,007,297,692**	**$ 1,013,313,270**	**$ 988,038,426**	**2.56%**

FY2018 Division Detail
General Fund

Schools
Summary

Level	FY2017 Total Budget	FY2018 Total Budget	Total Budget Difference	Enr. Change
Elementary	$ 311,214,928	$ 325,881,467	$ 14,666,539	(56)
Middle	$ 150,238,699	$ 159,396,261	$ 9,157,562	(11)
High	$ 198,315,821	$ 213,653,938	$ 15,338,118	613
Other	$ 41,511,443	$ 52,715,038	$ 11,203,595	-
Charters	$ 40,107,914	$ 44,130,417	$ 4,022,503	402
Total	**$ 741,388,805**	**$ 795,777,122**	**$ 54,388,317**	**948**

One adjustments impacting schools includes an increase in number of Instructional Support Teachers serving schools.

School Name	FY2017 Total Budget	FY2018 Total Budget	Total Budget Difference	Enr. Change
ABBOTTS HILL ES	$ 4,874,334	$ 5,190,966	$ 316,632	(2)
ALPHARETTA ES	$ 5,334,493	$ 5,629,528	$ 295,035	(7)
BARNWELL ES	$ 5,327,433	$ 5,434,671	$ 107,238	(26)
BETHUNE ES	$ 5,116,489	$ 5,561,807	$ 445,317	(13)
BIRMINGHAM FALLS ES	$ 5,317,251	$ 5,867,687	$ 550,436	21
BROOKVIEW ES	$ 3,966,974	$ 4,027,288	$ 60,314	16
CAMPBELL ES	$ 6,688,040	$ 6,419,732	$ (268,308)	(150)
CLIFTONDALE ES	$ 5,169,795	$ 5,095,025	$ (74,769)	(37)
COGBURN WOODS ES	$ 5,859,581	$ 6,406,584	$ 547,004	(5)
COLLEGE PARK ES	$ 6,027,850	$ 6,246,328	$ 218,477	21
CONLEY HILLS ES	$ 5,106,867	$ 5,364,164	$ 257,297	(12)
CRABAPPLE CROSSING ES	$ 4,968,738	$ 5,334,292	$ 365,555	28
CREEK VIEW ES	$ 5,986,561	$ 6,205,550	$ 218,989	20
DOLVIN ES	$ 5,383,997	$ 5,731,409	$ 347,412	12
DUNWOODY SPRINGS ES	$ 4,883,042	$ 5,100,335	$ 217,293	(22)
FELDWOOD ES	$ 5,708,315	$ 5,706,377	$ (1,938)	(62)
FINDLEY OAKS ES	$ 4,631,122	$ 4,575,284	$ (55,838)	(24)
GULLATT ES	$ 3,993,745	$ 5,018,023	$ 1,024,277	138
HAPEVILLE ES	$ 5,357,276	$ 5,838,772	$ 481,496	(3)
HEARDS FERRY ES	$ 5,287,758	$ 5,591,404	$ 303,646	16
HEMBREE SPRINGS ES	$ 5,300,087	$ 5,511,151	$ 211,064	(34)
HERITAGE ES	$ 5,306,813	$ 5,341,517	$ 34,703	35
HIGH POINT ES	$ 5,577,329	$ 5,777,893	$ 200,564	11
HILLSIDE ES	$ 4,770,231	$ 4,761,232	$ (9,000)	(13)
HOLMES, HAMILTON ES	$ 5,247,404	$ 5,491,813	$ 244,409	(12)
ISON SPRINGS ES	$ 5,294,628	$ 5,232,688	$ (61,940)	(53)
JACKSON, ESTHER ES	$ 5,838,703	$ 6,057,557	$ 218,854	32
LAKE FOREST ES	$ 7,455,638	$ 7,989,356	$ 533,719	(31)
LAKE WINDWARD ES	$ 5,873,183	$ 6,217,302	$ 344,118	10
LEE, SEABORN ES	$ 3,711,100	$ 3,977,920	$ 266,820	2
LIBERTY POINT ES	$ 5,833,794	$ 5,943,043	$ 109,249	13
MANNING OAKS ES	$ 5,854,362	$ 6,286,528	$ 432,167	27
MEDLOCK BRIDGE ES	$ 4,908,605	$ 5,189,487	$ 280,882	(10)
MIMOSA ES	$ 7,044,635	$ 7,325,578	$ 280,943	(1)
ASA HILLIARD ES	$ 5,715,412	$ 5,754,443	$ 39,031	1
MOUNTAIN PARK ES	$ 5,618,658	$ 5,857,223	$ 238,565	(36)
NEW PROSPECT ES	$ 4,642,566	$ 4,906,384	$ 263,818	(20)
NOLAN, LOVE T. ES	$ 5,186,951	$ 5,540,468	$ 353,517	20
NORTHWOOD ES	$ 5,514,949	$ 5,752,965	$ 238,016	(5)
OAKLEY ES	$ 5,462,367	$ 5,630,185	$ 167,818	(9)
OCEE ES	$ 5,265,487	$ 5,433,818	$ 168,331	(49)
PALMETTO ES	$ 4,454,980	$ 4,542,598	$ 87,617	(19)
PARKLANE ES	$ 4,369,368	$ 4,970,566	$ 601,198	17
RANDOLPH ES	$ 4,461,071	$ 4,606,959	$ 145,888	1
RENAISSANCE ES	$ 4,985,340	$ 4,882,980	$ (102,359)	35

FY2018 Division Detail
General Fund

School Name	FY2017 Total Budget	FY2018 Total Budget	Total Budget Difference	Enr. Change
RIVER EVES ES	$ 4,914,330	$ 5,020,154	$ 105,824	8
ROSWELL NORTH ES	$ 6,383,642	$ 6,550,874	$ 167,232	(3)
S. L. LEWIS ES	$ 4,544,153	$ 4,983,590	$ 439,437	26
SHAKERAG ES	$ 4,661,650	$ 5,155,516	$ 493,865	(6)
SPALDING DRIVE CH. ES	$ 3,479,134	$ 3,768,987	$ 289,853	3
STATE BRIDGE ES	$ 4,872,159	$ 5,057,205	$ 185,047	(10)
STONEWALL TELL ES	$ 5,005,591	$ 5,382,299	$ 376,708	(10)
SUMMIT HILL ES	$ 4,759,432	$ 4,984,278	$ 224,846	(5)
SWEET APPLE ES	$ 5,771,159	$ 5,940,339	$ 169,180	27
VICKERY MILL ES	$ 5,248,554	$ 5,131,178	$ (117,376)	(6)
WEST, EVOLINE C. ES	$ 5,575,742	$ 5,901,979	$ 326,237	58
WILSON CREEK ES	$ 5,458,762	$ 5,825,293	$ 366,531	10
WOLF CREEK ES	$ 5,047,897	$ 5,439,753	$ 391,855	17
WOODLAND CHARTER ES	$ 6,809,405	$ 7,413,145	$ 603,739	14
AUTREY MILL MS	$ 9,706,045	$ 10,295,979	$ 589,933	(24)
BEAR CREEK MS	$ 8,163,940	$ 9,219,314	$ 1,055,374	85
CAMP CREEK MS	$ 5,313,527	$ 5,746,742	$ 433,214	34
CRABAPPLE MS	$ 6,920,428	$ 7,298,486	$ 378,057	(16)
ELKINS POINTE MS	$ 9,121,459	$ 9,478,432	$ 356,973	(19)
HAYNES BRIDGE MS	$ 6,825,812	$ 7,249,714	$ 423,902	(19)
HOLCOMB BRIDGE MS	$ 6,816,834	$ 7,303,633	$ 486,799	-
HOPEWELL MS	$ 10,379,942	$ 11,203,889	$ 823,947	25
MCNAIR MS	$ 6,546,899	$ 6,704,301	$ 157,402	12
NORTHWESTERN MS	$ 9,327,691	$ 9,942,026	$ 614,334	(5)
RENAISSANCE MS	$ 8,115,387	$ 8,601,729	$ 486,342	(39)
RIDGEVIEW MS	$ 8,701,611	$ 9,088,135	$ 386,524	6
RIVER TRAIL MS	$ 7,896,524	$ 8,810,430	$ 913,906	75
SANDTOWN MS	$ 6,829,668	$ 7,184,188	$ 354,520	14
SANDY SPRINGS MS	$ 6,964,891	$ 7,175,812	$ 210,921	(49)
TAYLOR ROAD MS	$ 9,146,452	$ 9,691,020	$ 544,567	(28)
WEBB BRIDGE MS	$ 8,934,259	$ 9,603,984	$ 669,725	(60)
WEST, PAUL D. MS	$ 7,043,418	$ 7,465,171	$ 421,753	13
WOODLAND MS	$ 7,483,910	$ 7,333,277	$ (150,633)	(16)
ALPHARETTA HS	$ 13,402,282	$ 14,932,048	$ 1,529,766	136
BANNEKER HS	$ 13,143,472	$ 13,602,240	$ 458,769	197
CAMBRIDGE HS	$ 11,955,957	$ 12,951,416	$ 995,459	-
CENTENNIAL HS	$ 14,246,083	$ 14,923,957	$ 677,875	(3)
CHATTAHOOCHEE HS	$ 12,712,431	$ 13,549,791	$ 837,360	3
CREEKSIDE HS	$ 11,875,004	$ 13,286,131	$ 1,411,127	95
INDEPENDENCE HS	$ 3,432,360	$ 3,628,273	$ 195,913	-
JOHNS CREEK HS	$ 12,196,706	$ 13,348,235	$ 1,151,529	39
LANGSTON HUGHES HS	$ 13,268,689	$ 14,047,251	$ 778,562	(7)
MCCLARIN HS	$ 3,197,919	$ 3,367,243	$ 169,324	-
MILTON HS	$ 13,744,616	$ 14,808,848	$ 1,064,232	72
NORTH SPRINGS HS	$ 11,918,783	$ 12,446,474	$ 527,692	(25)
NORTHVIEW HS	$ 11,184,234	$ 11,860,076	$ 675,841	(20)
RIVERWOOD HS	$ 11,020,693	$ 12,362,231	$ 1,341,538	79
ROSWELL HS	$ 14,002,289	$ 15,327,137	$ 1,324,847	72
SOUTH METRO	$ 400,330	$ 400,330	$ -	-
TRI-CITIES HS	$ 12,931,267	$ 14,318,643	$ 1,387,376	1
WESTLAKE HS	$ 13,682,706	$ 14,493,614	$ 810,908	(26)
ES HOLDING	$ 1,405,451	$ 1,939,171	$ 533,720	-
MS HOLDING	$ 219,021	$ 755,286	$ 536,265	-
HS HOLDING	$ 4,129,460	$ 4,843,004	$ 713,544	-
COLLEGE CAREER ACADEMY	$ 505,114	$ 1,473,771	$ 968,656	-
GA BAPTIST ES	$ 337,951	$ 310,000	$ (27,951)	-
FLAT SHOALS CENTER	$ 30,885,460	$ 38,034,003	$ 7,148,543	-
N.CRSSRDS/2ND CHANCE	$ 2,000,000	$ 3,400,000	$ 1,400,000	-
WELLSPRINGS LR	$ 104,044	$ -	$ (104,044)	-
VIRTUAL CAMPUS	$ 1,924,942	$ 1,959,803	$ 34,862	-

FY2018 Division Detail
General Fund

Administrative Services

Total Existing Positions **38.99**
Total New Position Requests **(1.50)**

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ 2,782,455	$ 2,782,455	$ 2,504,889	11%
Benefits	$ -	$ 740,197	$ 740,197	$ 534,004	39%
Other Salary	$ -	$ 26,551	$ 26,551	$ 23,180	15%
Professional and Technical Services	$ -	$ 792,000	$ 792,000	$ 1,370,136	-42%
Other Purchased Services	$ -	$ 37,940	$ 37,940	$ 61,821	-39%
Supplies and Materials	$ -	$ 89,860	$ 89,860	$ 104,521	-14%
Equipment and Related	$ -	$ 15,600	$ 15,600	$ 24,940	-37%
Field Trips and Travel	$ -	$ 80,500	$ 80,500	$ 69,239	16%
Property Services	$ -	$ 10,000	$ 10,000	$ 10,000	0%
Other	$ -	$ 133,455	$ 133,455	$ 144,372	-8%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 40,500	$ 40,500	$ 42,000	-4%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 4,749,059**	**$ 4,749,059**	**$ 4,889,102**	**-3%**
Notable One Time Comments					

New Position Comments	
Research & Evaluation	Moves: +.50 Professional Assistant III from Data Utilization department within Academics division
Fulton Education Foundation	Moves: -.50 Professional Assistant III, -.50 Coordinator, and -1.0 Specialist I removed to be funded by Foundation not Fulton County Schools District

FY2018 Division Detail
General Fund

Academics

Total Existing Positions **146.00**

Total New Position Requests **(0.50)**

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ 12,056,518	$ 12,056,518	$ 12,091,900	0%
Benefits	$ -	$ 3,400,417	$ 3,400,417	$ 2,826,149	20%
Other Salary	$ 93,710	$ 4,833,379	$ 4,927,089	$ 3,700,227	33%
Professional and Technical Services	$ 2,140,000	$ 4,544,405	$ 6,684,405	$ 6,564,738	2%
Other Purchased Services	$ -	$ 1,595,142	$ 1,595,142	$ 1,573,527	1%
Supplies and Materials	$ 86,500	$ 6,009,966	$ 6,096,466	$ 6,240,574	-2%
Equipment and Related	$ 30,000	$ 4,861,348	$ 4,891,348	$ 5,988,317	-18%
Field Trips and Travel	$ -	$ 1,562,126	$ 1,562,126	$ 1,228,398	27%
Property Services	$ -	$ 686,681	$ 686,681	$ 365,877	88%
Other	$ -	$ 1,013,741	$ 1,013,741	$ 449,841	125%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 465,073	$ 465,073	$ 523,646	-11%
Textbooks	$ -	$ 5,003,880	$ 5,003,880	$ 12,236,107	-59%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 2,350,210**	**$ 46,032,675**	**$ 48,382,885**	**$ 53,789,302**	**-10%**

Notable One Time Comments	
Academics	Contractor Fees; Professional Development; and Program Evaluation to support the goals of the district's Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.
Special Education	Facilitated training focused on improving the quality of instruction for students with disabilities regarding Individualized Education Programs. Updated speech/language assessments as required by publisher (new edition). Purchase materials for new mild intellectual disability class, updated materials for Community Based Instruction, and a new PSE classroom at Mimosa.
ESL	Funding for curriculum writing by ESOL teachers for new ESOL adoption materials in grades K-12.
Psychological Services	This one time amount is to pay for Ipads for interactive test administration by the school psychologists. This cost has been phased in over three year period, and FY18 is the last phase for the rollout. Test administration and scoring platforms have changed in recent years. The district is gradually getting school psychological services personnel equipment updated and compatible with these recent updates in psychological measurement tools. This cost reflects 34 Ipads (for 17 examiners: and one each for the client).
Learning & Teaching	Consultant services to develop an instructional framework for mathematics within the competency-based framework.

New Position Comments	
Data Utilization	Move: -.50 Professional Assistant III to Research & Evaluation department within Administrative Services Division
Learning & Teaching	Move: -1.0 Program Specialist to STEM, -1.0 Coordinator & -1.0 Program Administrator to Intervention Services
STEM	Move: +1.0 Program Specialist to STEM from Learning & Teaching
Intervention Services	Move: +1.0 Coordinator & 1.0 Program Administrator to Intervention Services from Learning & Teaching
Visual Arts	Move: +1.0 Coordinator & 1.0 Professional Assistant to Visual Arts from Fine Arts
Performing Arts	Move: +1.0 Coordinator to Performing Arts from Fine Arts
Fine Arts	Move: -1.0 Coordinator & -1.0 Professional Assistant III to Visual Arts; -1.0 Coordinator to Performing Arts
Assessment	Move: +1.0 Manager & +1.0 Program Specialist to Assessment from Student Learning Objectives
Student Learning Objectives	Move: -1.0 Manager & -1.0 Program Specialist to Student Learning Objectives
Instructional Technology & Media Services	Move: -1.0 Coordinator to Virtual Learning
Virtual Learning	Move: +1.0 Coordinator to Virtual Learning from Instructional Technology & Media Services

FY2018 Division Detail
General Fund

Strategy and Innovation

Total Existing Positions -
Total New Position Requests -

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ -	$ -	$ -	0%
Benefits	$ -	$ -	$ -	$ -	0%
Other Salary	$ -	$ -	$ -	$ -	0%
Professional and Technical Services	$ -	$ -	$ -	$ -	0%
Other Purchased Services	$ -	$ -	$ -	$ -	0%
Supplies and Materials	$ -	$ -	$ -	$ -	0%
Equipment and Related	$ -	$ -	$ -	$ -	0%
Field Trips and Travel	$ -	$ -	$ -	$ -	0%
Property Services	$ -	$ -	$ -	$ -	0%
Other	$ -	$ -	$ -	$ -	0%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ -	0%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notable One Time Comments	
	In FY18 Strategy and Innovation was moved into the Academics division.

New Position Comments	

FY2018 Division Detail
General Fund

Operations

Total Existing Positions **1,217.70**
Total New Position Requests **(1.00)**

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ 34,809,045	$ 34,809,045	$ 33,962,511	2%
Benefits	$ -	$ 12,968,225	$ 12,968,225	$ 10,070,198	29%
Other Salary	$ 4,500	$ 8,189,182	$ 8,193,682	$ 7,930,392	3%
Professional and Technical Services	$ 30,000	$ 866,815	$ 896,815	$ 1,270,888	-29%
Other Purchased Services	$ -	$ 837,850	$ 837,850	$ 855,165	-2%
Supplies and Materials	$ -	$ 797,985	$ 797,985	$ 1,201,101	-34%
Equipment and Related	$ 2,190,000	$ 2,587,957	$ 4,777,957	$ 9,596,818	-50%
Field Trips and Travel	$ -	$ 145,200	$ 145,200	$ 155,581	-7%
Property Services	$ 1,083,583	$ 14,383,279	$ 15,466,862	$ 18,890,409	-18%
Other	$ -	$ 56,630	$ 56,630	$ 66,072	-14%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 749,000	$ 749,000	$ 842,508	-11%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ 21,067,170	$ 21,067,170	$ 21,510,750	-2%
Grand Total	**$ 3,308,083**	**$ 97,458,338**	**$ 100,766,421**	**$ 106,352,393**	**-5%**

Notable One Time Comments	
Portables	Provides funds to cover costs associated with the installation of 19 modular classrooms including site preparation. Includes funds for the removal of 30 modular classrooms and four double wide trailers. Construction and renovation for 14 projects at 11 schools to support Career/Technical Education program changes. Construction or repair to address emerging drainage issues, sidewalk improvements, canopy repairs, and
Maintenance	Materials to upgrade exterior door core to the patented Core Max security key for approximately seven schools. Deferred maintenance: Cycle Painting of hallways and common areas - 100% of Total Sq.Ft.x 0.48 Campbell ES, Elkins Point MS, Hembree ES, Hillside ES, Northview HS, River Trail MS, Webb Br. MS, McClarin HS, Liberty Point ES, Northwestern MS, Alpharetta ES, Mimosa ES, Northwood ES, River Eves ES, Sandy Springs MS, Paul West MS, Parklane ES, Autrey Mills MS.

New Position Comments	
Capital Improvement	Upgrade: -1.0 Professional Assistant II from Environmental Services, +1.0 Specialist I
Environmental Services	Move: -1.0 Professional Assistant II to Capital Improvement
Property Control	Move: -1.0 Professional Assistant II to Capital Fund
Student Assignment	Move: -1.0 Specialist I to Operational Planning
Operational Planning	Move: +1.0 Specialist I to Operational Planning from Student Assignment

FY2018 Division Detail
General Fund

Financial Services

Total Existing Positions **60.75**
Total New Position Requests **1.00**

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ 4,153,153	$ 4,153,153	$ 3,931,777	6%
Benefits	$ -	$ 4,069,496	$ 4,069,496	$ 6,699,159	-39%
Other Salary	$ -	$ 181,892	$ 181,892	$ 176,301	3%
Professional and Technical Services	$ 25,000	$ 450,000	$ 475,000	$ 652,710	-27%
Other Purchased Services	$ -	$ 1,546,650	$ 1,546,650	$ 1,542,200	0%
Supplies and Materials	$ -	$ 245,540	$ 245,540	$ 250,354	-2%
Equipment and Related	$ -	$ 162,750	$ 162,750	$ 160,026	2%
Field Trips and Travel	$ -	$ 56,850	$ 56,850	$ 55,850	2%
Property Services	$ -	$ 8,255	$ 8,255	$ 17,644	-53%
Other	$ -	$ 107,825	$ 107,825	$ 77,695	39%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ 3,900	-100%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ 25,000**	**$ 10,982,410**	**$ 11,007,410**	**$ 13,567,616**	**-19%**

Notable One Time Comments	
Accounting Systems	Pay for IT developer to correct fixed asset module issues in SAP
Local School Accounting	Redesign of the Student Activity Funds Manual. $15,000 is to continue the work with independent contractor Shannon Tipton-Learning Rebels. Shannon is an expert in e-learning instructional design. She will redesign the Student Activity Manual as well as create job aids to support school based accounting processes for support staff as well as district leaders.
New Position Comments	
Budget Services	+1.0 Budget Analyst III
Financial Services	Move: -1.0 Treasurer to Accounting Systems
Accounting Systems	Move: -1.0 Specialist II to Local School Accounting, +1.0 Treasurer from Financial Services
Local School Accounting	Move: +1.0 Specialist I to Local School Accounting from Accounting Systems

FY2018 Division Detail
General Fund

Information Technology

Total Existing Positions **170.97**
Total New Position Requests **(0.67)**

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ 10,327,371	$ 10,327,371	$ 10,223,069	1%
Benefits	$ -	$ 3,085,739	$ 3,085,739	$ 2,369,597	30%
Other Salary	$ 10,000	$ 215,160	$ 225,160	$ 282,325	-20%
Professional and Technical Services	$ 75,000	$ 4,362,437	$ 4,437,437	$ 8,753,644	-49%
Other Purchased Services	$ -	$ 106,827	$ 106,827	$ 101,357	5%
Supplies and Materials	$ -	$ 54,350	$ 54,350	$ 74,588	-27%
Equipment and Related	$ 99,000	$ 1,950,738	$ 2,049,738	$ 3,584,611	-43%
Field Trips and Travel	$ -	$ 155,750	$ 155,750	$ 162,950	-4%
Property Services	$ -	$ 1,016,882	$ 1,016,882	$ 1,494,209	-32%
Other	$ -	$ 161,494	$ 161,494	$ 157,249	3%
Payment to 3rd Parties For Pers. Svcs.	$ 148,285	$ 130,800	$ 279,085	$ 352,742	-21%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ 821,737	$ 821,737	$ 856,325	-4%
Grand Total	**$ 332,285**	**$ 22,389,286**	**$ 22,721,571**	**$ 28,412,666**	**-20%**

Notable One Time Comments	
Records Management	To address record retention needs related to the transition to the new building. technicians to do scanning and verification of records scanned, and destroy physical documents that have reached the end of their retention period.
Student Information Systems	SQL developer contract for maintenance and licensing for Student Information System solutions.

New Position Comments	
Information Technology	-.67 Broad Resident
Data Warehouse	Upgrade: -1.0 Developer, +1.0 Senior Developer
Records Management	Upgrade: -1.0 Professional Assistant III, +1.0 Specialist I (Position previously funded by Grant)

FY2018 Division Detail
General Fund

Talent

Total Existing Positions **55.70**
Total New Position Requests **-**

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ 4,020,260	$ 4,020,260	$ 4,061,643	-1%
Benefits	$ -	$ 1,162,917	$ 1,162,917	$ 890,194	31%
Other Salary	$ -	$ 478,098	$ 478,098	$ 498,628	-4%
Professional and Technical Services	$ -	$ 821,589	$ 821,589	$ 1,172,446	-30%
Other Purchased Services	$ -	$ 68,650	$ 68,650	$ 65,897	4%
Supplies and Materials	$ -	$ 142,783	$ 142,783	$ 173,693	-18%
Equipment and Related	$ -	$ 24,000	$ 24,000	$ 18,341	31%
Field Trips and Travel	$ -	$ 57,100	$ 57,100	$ 62,492	-9%
Property Services	$ -	$ 530,000	$ 530,000	$ 532,270	0%
Other	$ -	$ 88,850	$ 88,850	$ 125,250	-29%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ 60,000	$ 60,000	$ 60,000	0%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 7,454,247**	**$ 7,454,247**	**$ 7,660,854**	**-3%**

Notable One Time Comments	
New Position Comments	
Talent Mgt Org	Move: -1.0 Professional Assistant III to Talent Staffing
Talent Staffing	Move: +1.0 Professional Assisant III to Talent Staffing from Talent Mgt Org

FY2018 Division Detail
General Fund

Districtwide

Total Existing Positions -
Total New Position Requests -

Category	Total Onetime	Total Recurring	Total 2018 Request	Total FY2017	Change From FY2017
Salary	$ -	$ -	$ -	$ 13,783	-100%
Benefits	$ -	$ 20,610,972	$ 20,610,972	$ 23,363,000	-12%
Other Salary	$ -	$ (2,800,000)	$ (2,800,000)	$ 700,000	-500%
Professional and Technical Services	$ -	$ 2,745,146	$ 2,745,146	$ 2,854,946	-4%
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	$ -	$ 927,876	$ 927,876	$ 925,976	0%
Transfers	$ -	$ 965,563	$ 965,563	$ 4,114,983	-77%
Payment to 3rd Parties For Pers. Svcs.	$ -	$ -	$ -	$ -	0%
Textbooks	$ -	$ -	$ -	$ -	0%
Utilities	$ -	$ -	$ -	$ -	0%
Grand Total	**$ -**	**$ 22,454,557**	**$ 22,454,557**	**$ 31,977,688**	**-30%**

Notable One Time Comments	
None	

New Position Comments	
None	

Other Comments	
All Districtwide Accounts	In FY2018, the employer Pension Fund contribution decreased by $2.6 million.

FY2018 Division Detail
General Fund

DEPARTMENT	Total New Position Requests	New Position Comments
Budget Services	**1.00**	Plus 1.0 Budget Analyst III
Information Tech	**(0.67)**	Minus .67 Broad Resident
Property Control	**(1.00)**	Minus 1.0 Professional Assistant II
Grand Total	**(0.67)**	

FY2018
List of One-time Expenditures

DEPARTMENT	Total One-time	One-time Comments
ACADEMICS	**$ 2,045,000**	Contractor Fees; Professional Development; and Program Evaluation to support the goals of the district's Strategic Support Model pairing resources, flexibility and accountability to empower schools and communities through our Charter System to continuously improve academic outcomes for all students preparing them to excel in a rapidly changing global society.
ESL	**$ 84,750**	Funding for curriculum writing by ESOL teachers for new ESOL adoption materials in grades K-12.
INSTR TECH MEDIA SVC	**$ 8,960**	METI (Media and Educational Instructors) Team to work on Teacher's Quick Start guide of district resources available to assist with English and Language Arts, Science and Social Studies curriculum lessons.
INSTRU EXCEPT CHILD	**$ 156,500**	To provide facilitated training focused on improving the quality of instruction for students with disabilities regarding Individualized Education Programs. To purchase updated speech/language assessments as required by publisher (new edition). To purchase materials for new mild intellectual disability class, updated materials for Community Based Instruction, and a new Pre-school Education classroom at Mimosa ES.
LEARNING & TEACHING	**$ 25,000**	Consultant services to develop an instructional framework for mathematics within the competency-based framework.
PSYCHOLOGICAL SVC	**$ 30,000**	This one time amount is to pay for Ipads for interactive test administration by the school psychologists. This cost has been phased in over three year period, and FY18 is the last phase for the rollout. Test administration and scoring platforms have changed in recent years. The district is gradually getting school psychological services personnel equipment updated and compatible with these recent updates in psychological measurement tools. This cost reflects 34 Ipads (for 17 examiners: and one each for the client).
ACCOUNTING SERVICES	**$ 10,000**	To pay for IT developer to correct fixed asset module issues in SAP.
LOCAL SCHL ACCOUNTIN	**$ 15,000**	To continue the work with independent contractor who is an expert in e-learning instructional design. The work will include the redesign of the Student Activity Manual as well as creating job aids to support school based accounting processes for support staff as well as district leaders.
RECORD MGT-ARCHIVING	**$ 157,285**	To address record retention needs related to the transition to the new building, technicians to do scanning and verification of records scanned, and destroy physical documents that have reached the end of their retention period.
STUDENT INFO SYSTEM	**$ 175,000**	To provide contracted services for technical resources, SQL developer, and temporary services to support enrollment initiatives. SQL developer contract for maintenance and licensing for Student Information System solutions.
CAMPUS POLICE	**$ 150,000**	To pay cost associated with an updated electronics management software designed for law enforcement to follow up on investigations, colloborate across jurisdictions, report writing, property control and inventory.
MAINTENANCE	**$ 1,025,000**	Materials to upgrade exterior door core to the patented Core Max security key for approximately seven schools. Deferred maintenance: Cycle Painting of hallways and common areas - 100% of Total Sq.Ft.x 0.48 Campbell ES, Elkins Point MS, Hembree ES, Hillside ES, Northview HS, River Trail MS, Webb Br. MS, McClarin HS, Liberty Point ES, Northwestern MS, Alpharetta ES, Mimosa ES, Northwood ES, River Eves ES, Sandy Springs MS, Paul West MS, Parklane ES, Autrey Mills MS.
OPERATIONAL PLANNING	**$ 4,500**	Honorarium pay will cover the cost of facilitation for two community engagement initiatives to discuss the redistricting process, per Board request for 20 meetings to be held on the north side of the county and 10 on the south side.
PORTABLES	**$ 2,088,583**	Provides funds to cover costs associated with the installation of 19 modular classrooms including site preparation. Includes funds for the removal of 30 modular classrooms and four double wide trailers. Construction and renovation for 14 projects at 11 schools to support Career/Technical Education program changes. Construction or repair to address emerging drainage issues, sidewalk improvements, canopy repairs, and modifications needed to meet fire code or ADA accessibility issues.
TRANSPORTATION	**$ 40,000**	Estimated costs for new equipment, school bus fleet to include radio communication, bus camera surveillance equipment and specialized child restraint seating. Replacing three plotters with cartridges for three offices and two bus shop facilities.
Grand Total	**$ 6,015,578**	

Fulton County Schools

Where Students Come First

Staffing Allocations And Formulas





School Allotment Guidelines

It is essential that school-based program be adequately and equitably funded. Each fiscal year as directed by the School Board, the Fulton County School System (FCSS) develops allotment formulas and guidelines for all schools within the district. FCSS uses an all-inclusive and open budget development process. School-based programs throughout FCSS must be adequately and equitably funded.

The school allotment formulas and guidelines are the responsibility of the Cabinet. Cabinet members propose and develop the guidelines based on the school district's mission, the Board's vision, the district's strategic priorities and all existing mandates and requirements (federal, state, AdvancED, etc). The Superintendent seeks input and feedback on an annual basis from the Superintendent's Principal Advisory Council in conjunction with the Budget Services Department.

The Budget Services Department seeks necessary assistance and direct support from Area Superintendents, Principals, and staff from various departments including, Talent, Student Services, Planning/ Forecasting, Strategy and Innovation, Support Services, and various Curriculum and Instruction departments to finalize the school allotment guidelines for the upcoming school year.






FY18 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	1 - 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	

FY18 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	

FY18 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
FY2018 Budget
Staffing Summary
All Funds

BA	Organization	100 General Fund	351 CIP V SPLOST	400 Title I SWP	402 Title I	404 Title VI-B	406 Program Improvement	414 Title II-A	460 Title III	560 Pre-K (Lottery)	559 Teach for America	600 Food Service	700 Pension Gold	Total Staffing
1000	**ADMIN. SERVICES**													
1000001000	BOARD	7.00												7.00
1000002000	SUPERINTENDENT	7.49												7.49
1000004000	COMMUNICATIONS	7.00												7.00
1000009000	INTERNAL AUDIT	8.00												8.00
1000010000	BRDCST & VIDEO TECH	0.50												0.50
1000011000	GRANTS	2.00												2.00
1500013000	PROGRAM EVALUATION	5.50												5.50
	Sub-Total	**37.49**	-	-	-	-	-	-	-	-	-	-	-	**37.49**
1500	**SCHOOL ACCOUNTABILITY AND GOVERNANCE**													
1500001000	ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	2.50												2.50
1500007000	DATA UTILIZATION	2.00												2.00
1500008000	CHARTER SCHOOLS	2.00												2.00
1500009000	SCHOOL FLEX GOVERNANCE	7.00												7.00
1500010000	CHIEF OFFICER STRATEGY AND INNOVATION	2.00												2.00
	Sub-Total	**15.50**	-	-	-	-	-	-	-	-	-	-	-	**15.50**
2000	**ASSOC. SUPT. FOR C&I**													
2000001000	ACADEMICS (CURR. & INSTRUCTION)	4.00												4.00
2000002000	SOUTH LEARNING COMMUNITY	9.00												9.00
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)	10.00												10.00
2000009000	ACHIEVEMENT ZONE	4.00												4.00
	Sub-Total	**50.00**	-	-	-	-	-	-	-	-	-	-	-	**50.00**
2200	**LEARNING AND TEACHING**													
2200001000	LEARNING AND TEACHING (ELEM C&I)	2.00												2.00
2200002000	JROTC	3.00												3.00
2200003000	HEALTH & PE	1.50												1.50
2200005000	HUMANITIES (SOCIAL STUDIES)	5.50												5.50
2200007000	STEM	4.00												4.00
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	6.49												6.49
2200021000	TEACHING MUSEUMS	3.00												3.00
2200023000	VIRTUAL LEARNING	3.00												3.00
2200024000	VISUAL ARTS	2.00												2.00
2200025000	PERFORMING ARTS	1.00												1.00
2200260000	TEACHING MUSEUMS-CUST	2.00												2.00
	Sub-Total	**41.57**	-	-	-	-	**0.42**	-	-	-	-	-	-	**41.99**
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													-
2300009000	ESOL	1.83							5.17					7.00
2300010000	TITLE/NCLB/COMPL.				23.80									23.80
2300012000	YOUTH IN TRANSITION	1.60												1.60
2300013000	ATHLETICS	2.00												2.00
2300014000	PRE-K REMEDIAL SUPPORT	2.00								4.00				6.00
2300016000	INTERVENTION SERVICES	2.00												2.00
	Sub-Total	**24.43**	-	-	**23.80**	-	-	-	**5.17**	**4.00**	-	-	-	**57.40**
2400	**SPECIAL EDUCATION**													
2400001000	SPECIAL EDUCATION	11.00				10.00								21.00
2400002000	PSYCH. SERVICES	1.00												1.00
	Sub-Total	**12.00**	-	-	-	**10.00**	-	-	-	-	-	-	-	**22.00**
3200	**FINANCIAL SERVICES**													
3200001000	FINANCIAL SERVICES	4.00												4.00
3200003000	BUDGET SERVICES	7.50												7.50
3200004000	ACCOUNTING SERVICES	14.50												14.50
3200005000	FISCAL SERVICES	16.00												16.00
3200009000	CONTRACTING/PURCH.	9.75												9.75
3200010000	LOCAL SCHL ACCOUNTIN	6.00												6.00
3200014000	RISK MANAGEMENT	4.00												4.00
	Sub-Total	**61.75**	-	-	-	-	-	-	-	-	-	-	-	**61.75**
3500	**INFORMATION TECH.**													
3500001000	INFORMATION TECH	2.30												2.30
3500002000	DATA WAREHOUSE	4.00												4.00
3500005000	STUDENT INFO SYSTEMS	16.00												16.00
3500006000	RECORD MGT-ARCHIVING	6.00				1.00								7.00
3500010000	INFRASTRUCTURE MGT	31.00												31.00
3500011000	SAP PROJECT MGT	8.00												8.00
3500014000	SCHOOL TECHNOLOGY SUPPORT	101.00												101.00
3500015000	INFORMATION TECHNOLOGY SECURITY	2.00												2.00
	Sub-Total	**170.30**	-	-	-	**1.00**	-	-	-	-	-	-	-	**171.30**
3600	**HEALTH/SAFETY/RISK**													
3600001000	SAFETY AND SECURITY	3.00												3.00
3600002000	CAMPUS POLICE	23.00												23.00
3600004000	HEALTH SERVICES	3.00												3.00
	Sub-Total	**29.00**	-	-	-	-	-	-	-	-	-	-	-	**29.00**

Fulton County Public Schools
FY2018 Budget
Staffing Summary
All Funds

BA	Organization	100 General Fund	351 CIP V SPLOST	400 Title I SWP	402 Title I	404 Title VI-B	406 Program Improvement	414 Title II-A	460 Title III	560 Pre-K (Lottery)	559 Teach for America	600 Food Service	700 Pension Gold	Total Staffing
3700	**OPERATIONS**													
3700001000	OPERATIONS	3.00												3.00
3700003000	FACILITIES SERVICES	2.00												2.00
3700004000	CUSTODIAL SERVICES	21.00												21.00
3700005000	BUILDING PROGRAM		27.25											27.25
3700006000	TRANSPORTATION	962.00												962.00
3700007000	WAREHOUSE OPERATIONS	25.50												25.50
3700008000	PRINTING SERVICES	6.00												6.00
3700010000	MAINTENANCE	138.00												138.00
3700011000	PORTABLES	2.00												2.00
3700012000	BUILDING MANAGER	9.00												9.00
3700013000	PROPERTY CONTROL	3.00												3.00
3700015000	OPERATIONAL PLANNING	5.00												5.00
3700018000	CAPITAL IMPROVEMENTS	4.20												4.20
3700266000	TRANS - CUST SUPPORT	3.00												3.00
3700699000	SUPPORT-UTILITIES	4.00												4.00
	Sub-Total	**1,187.70**	**27.25**	-	-	-	-	-	-	-	-	-	-	**1,214.95**
3800	**SCHOOL NUTRITION**													
3800310000	SNP-CENTRAL SUPPORT											25.00		25.00
3800314000	SNP F&R DISTRICTWIDE											34.18		34.18
	Sub-Total	-	-	-	-	-	-	-	-	-	-	**59.18**	-	**59.18**
3900999000	PENSION GOLD												5.00	5.00
	Sub-Total	-	-	-	-	-	-	-	-	-	-	-	**5.00**	**5.00**
4000	**TALENT**													
4000001000	TALENT (HUMAN RESOURCES)	15.00												15.00
4000002000	TALENT STAFFING (PERSONNEL SERVICES)	27.00												27.00
4000003000	TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	5.00												5.00
4000006000	LEARNING AND DEV	8.70						11.80						20.50
	Sub-Total	**55.70**	-	-	-	-	-	**11.80**	-	-	-	-	-	**67.50**
	Elementary Schools													
5001	ABBOTTS HILL ES	67.30				1.00						2.75		71.05
5002	ALPHARETTA ES	73.55				13.00				2.00		2.19		90.74
5003	BARNWELL ES	71.35				1.00				2.00		2.31		76.66
5004	BETHUNE ES	72.15		4.00		3.00				4.00		4.44		87.59
5005	BROOKVIEW ES	52.10		2.50						4.00	6.00	3.69		68.29
5006	CAMPBELL ES	81.55		3.00		6.00				2.00		3.44		95.99
5007	COGBURN WOODS ES	83.50				5.00						3.25		91.75
5008	COLLEGE PARK ES	82.00		4.00		1.00				4.00		4.38		95.38
5009	CONLEY HILLS ES	69.10		2.80		3.00				4.00		3.69		82.59
5010	CRABAPPLE CROSSING ES	68.00										2.19		70.19
5011	CREEK VIEW ES	81.20										3.13		84.33
5012	DOLVIN ES	75.70				2.00						2.31		80.01
5013	DUNWOODY SPRINGS ES	66.25		2.50		5.00				4.00		2.94		80.69
5014	JACKSON, ESTHER ES	81.30		3.00		8.00				4.00		3.75		100.05
5015	WEST, EVOLINE C. ES	76.10		4.00		1.00				4.00		4.00		89.10
5016	FINDLEY OAKS ES	59.95				2.00				4.00		3.13		69.08
5017	GULLATT ES	65.00		2.00		3.00				4.00		4.25		78.25
5018	HAPEVILLE ES	75.15		3.00		2.00				6.00		4.69		90.84
5019	HEARDS FERRY ES	74.90				4.00				4.00		2.69		85.59
5020	HEMBREE SPRINGS ES	72.10		2.50		1.00				4.00		2.97		82.57
5021	HERITAGE ES	67.90		3.70		9.00				4.00		4.00		88.60
5022	HIGH POINT ES	74.90		2.50		3.00				4.00		4.31		88.71
5023	HILLSIDE ES	62.70		1.00		4.00				4.00		2.38		74.08
5024	HOLMES, HAMILTON ES	72.80		4.00		4.00				4.00		4.31		89.11
5025	LAKE WINDWARD ES	81.00				13.00						2.13		96.13
5026	LIBERTY POINT ES	75.30		3.00		4.00				4.00		5.25		91.55
5027	NOLAN, LOVE T. ES	72.20		4.00		1.00				4.00		4.75		85.95
5028	MANNING OAKS ES	81.50								2.00		3.25		86.75
5029	MEDLOCK BRIDGE ES	68.70				2.00				4.00		2.50		77.20
5030	MIMOSA ES	95.10		5.00		3.00				4.00		4.75		111.85
5031	ASA HILLIARD ES	74.90		3.49		11.00				4.00		3.63		97.02
5032	MOUNTAIN PARK ES	77.10				4.00						2.38		83.48
5033	NEW PROSPECT ES	62.50				4.00						2.19		68.69
5034	NORTHWOOD ES	75.89				1.00						2.84		79.73
5036	OCEE ES	69.70				3.00						3.25		75.95
5037	PALMETTO ES	60.40		3.00		3.00				4.00		3.69		74.09
5038	PARKLANE ES	62.80		3.00		1.00				4.00		3.50		74.30
5039	RANDOLPH ES	57.00		2.49						4.00		2.97		66.46
5040	RENAISSANCE ES	63.10		2.00		2.00				4.00		4.44		75.54
5041	RIVER EVES ES	64.45		1.25		1.00						3.38		70.08
5042	ROSWELL NORTH ES	85.80				2.00				2.00		2.81		92.61
5043	LEWIS, S.L. ES	63.95		3.49		6.00				4.00		1.69		79.13
5044	LEE, SEABORN ES	51.60		2.50						4.00		5.25		63.35
5045	SHAKERAG ES	65.95				1.00				4.00		3.50		74.45
5046	SPALDING DRIVE CH. ES	47.90				3.00				4.00		1.56		56.46
5047	STATE BRIDGE ES	64.60								4.00		2.31		70.91
5048	STONEWALL TELL ES	69.70		3.00						2.00		4.56		79.26
5049	SUMMIT HILL ES	63.45				3.00						2.19		68.64
5050	SWEET APPLE ES	77.35								2.00		2.38		81.73
5052	WILSON CREEK ES	75.65										3.56		79.21
5053	WOODLAND CHARTER ES	97.00		2.80		7.00				4.00		4.44		115.24
5054	OAKLEY ES	71.55		3.00		3.00				2.00		3.88		83.43
5055	LAKE FOREST ES	104.25		5.50						6.00		3.31		119.06
5056	ISON SPRINGS ES	69.65		2.50						4.00		3.06		79.21
5057	BIRMINGHAM FALLS ES	76.30				1.00						1.69		78.99
5059	FELDWOOD ES	71.90		3.00		5.00				2.00		4.31		86.21
5061	CLIFTON ELEM	66.90		3.00						2.00		3.06		74.96

Fulton County Public Schools
FY2018 Budget
Staffing Summary
All Funds

BA	Organization	100 General Fund	351 CIP V SPLOST	400 Title I SWP	402 Title I	404 Title VI-B	406 Program Improvement	414 Title II-A	460 Title III	560 Pre-K (Lottery)	559 Teach for America	600 Food Service	700 Pension Gold	Total Staffing
5066	WOLF CREEK ES	72.75		3.00		5.00				2.00		2.38		85.13
5067	VICKERY MILL ES	67.85		3.00		6.00				4.00		3.19		84.04
5999	ES HOLDING	26.29												26.29
	Sub-Total	**4,258.58**	**-**	**106.52**	**-**	**176.00**	**-**	**-**	**-**	**162.00**	**6.00**	**195.16**	**-**	**4,904.26**
	Middle Schools													
6001	AUTREY MILL MS	127.00				1.00						3.00		131.00
6002	BEAR CREEK MS	114.10		6.00		2.00						3.44		125.54
6003	CAMP CREEK MS	69.50		3.00		7.00						3.38		82.88
6004	CRABAPPLE MS	88.90										3.19		92.09
6005	ELKINS POINTE MS	119.80		3.50		8.00						4.31		135.61
6006	HAYNES BRIDGE MS	87.70				9.00						3.97		100.67
6007	HOLCOMB BRIDGE MS	91.80		3.00		8.00						2.13		104.93
6008	HOPEWELL MS	137.85				3.00						3.06		143.91
6009	MCNAIR MS	83.85		4.80		5.00						4.25		97.90
6010	NORTHWESTERN MS	122.95				2.00						4.56		129.51
6011	WEST, PAUL D. MS	93.90		4.00		4.00						4.19		106.09
6012	RIDGEVIEW MS	113.00		3.80		1.00						2.94		120.74
6013	RIVER TRAIL MS	109.60										5.50		115.10
6014	SANDTOWN MS	88.20		2.50		7.00						5.38		103.08
6015	SANDY SPRINGS MS	89.60		3.50		3.00						5.13		101.23
6016	TAYLOR ROAD MS	120.60										4.88		125.48
6017	WEBB BRIDGE MS	120.10										4.63		124.73
6018	WOODLAND MS	90.50		5.20		2.00						5.88		103.58
6019	RENAISSANCE MS	104.00		6.00		1.00						3.31		114.31
6999	MS HOLDING	8.75												8.75
	Sub-Total	**1,981.70**	**-**	**45.30**	**-**	**63.00**	**-**	**-**	**-**	**-**	**-**	**77.09**	**-**	**2,167.09**
	High Schools													
7001	ALPHARETTA HS	181.00				6.00						5.88		192.88
7002	BANNEKER HS	160.95		7.50	4.00	16.00						5.63		194.08
7003	CENTENNIAL HS	181.10				13.00						6.13		200.23
7004	CHATTAHOOCHEE HS	163.80				1.00						5.44		170.24
7005	CREEKSIDE HS	158.60		8.50		9.00						5.75		181.85
7006	MILTON HS	180.80				5.00						5.13		190.93
7007	NORTH SPRINGS HS	147.10				2.00						3.75		152.85
7008	NORTHVIEW HS	143.90				3.00						6.31		153.21
7009	RIVERWOOD HS	143.50				4.00						5.31		152.81
7010	ROSWELL HS	185.95				4.00						5.50		195.45
7011	TRI-CITIES HS	166.90		8.00		6.00						5.88		186.78
7012	WESTLAKE HS	165.50				4.00						7.47		176.97
7013	JOHNS CREEK HS	161.10				3.00						6.88		170.98
7015	LANGSTON HUGHES HS	174.00		9.50		7.00						5.00		195.50
7019	FLAT SHOALS CENTER	440.66				34.54								475.20
7020	CAMBRIDGE HS	160.40				1.00						6.63		168.03
7022	COLLEGE AND CAREER CAMPUS	16.00												16.00
7999	HS HOLDING	9.85												9.85
	Sub-Total	**2,941.11**	**-**	**33.50**	**4.00**	**118.54**	**-**	**-**	**-**	**-**	**-**	**86.66**	**-**	**3,183.81**
	Alternative/ Learning Centers													
7800	INDEPENDENCE HS	48.00				1.00						1.81		50.81
7801	MCCLARIN HS	43.80		0.80	5.00							1.69		51.29
7862	VIRTUAL SCHOOL	25.25												25.25
	Sub-Total	**117.05**	**-**	**0.80**	**5.00**	**1.00**	**-**	**-**	**-**	**-**	**-**	**3.50**	**-**	**127.35**
	GRAND TOTAL	**10,983.88**	**27.25**	**186.12**	**32.80**	**369.54**	**0.42**	**11.80**	**5.17**	**166.00**	**6.00**	**421.59**	**5.00**	**12,215.57**

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
ADMIN. SERVICES						
BOARD	7.00	7.00	7.00	7.00	7.00	0.00
SUPERINTENDENT	6.40	6.40	6.49	7.49	7.49	0.00
COMMUNICATIONS	5.67	6.00	7.00	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	0.50	0.50	0.50	0.50	0.00
GRANTS	0.00	0.00	0.00	2.00	2.00	0.00
FCS FOUNDATION	0.00	0.00	0.00	2.00	0.00	-2.00
PROGRAM EVALUATION	0.00	0.00	2.50	3.00	5.50	2.50
PROJECT MGT (CONT. IMPROVEMENT)	0.00	0.00	0.00	2.00	0.00	-2.00
Sub-Total	**29.07**	**27.90**	**31.49**	**38.99**	**37.49**	**-1.50**
SCHOOL ACCOUNTABILITY AND GOVERNANCE						
ACCOUNTABILITY (ASSESSMENT & ACCOUNT)	4.50	4.00	4.50	2.50	2.50	0.00
DATA UTILIZATION	2.00	2.50	2.50	2.50	2.00	-0.50
CHARTER SCHOOLS	2.00	3.00	2.00	2.00	2.00	0.00
SCHOOL FLEX GOVERNANCE	7.00	7.00	7.00	7.00	7.00	0.00
CHIEF OFFICER STRATEGY AND INNOVATION	3.34	4.50	2.00	2.00	2.00	0.00
STUDENT LEARNING OBJECTIVES	2.00	2.00	0.00	0.00	0.00	0.00
FCS FOUNDATION	2.00	2.00	2.00	2.00	0.00	-2.00
GRANTS	1.50	2.00	2.00	0.00	0.00	0.00
PROGRAM EVALUATION	0.00	0.00	2.50	0.00	0.00	0.00
PROJECT MGT (CONT. IMPROVEMENT)	0.00	2.00	2.00	0.00	0.00	0.00
Sub-Total	**20.84**	**23.00**	**18.00**	**16.00**	**15.50**	**-0.50**
ASSOC. SUPT. FOR C&I						
ACADEMICS (CURR. & INSTRUCTION)	4.00	5.00	5.00	4.00	4.00	0.00
SOUTH LEARNING COMMUNITY	8.00	8.00	8.00	9.00	9.00	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)	5.00	6.00	9.00	8.00	10.00	2.00
SYSTEM-WIDE TESTING	0.00	0.00	0.00	0.00	0.00	0.00
ACHIEVEMENT ZONE	0.00	5.00	5.00	4.00	4.00	0.00
STUDENT LEARNING OBJECTIVES	0.00	0.00	2.00	2.00	0.00	-2.00
Sub-Total	**40.00**	**47.00**	**52.00**	**50.00**	**50.00**	**0.00**
LEARNING AND TEACHING						
LEARNING AND TEACHING (ELEM C&I)	8.00	5.00	5.00	5.00	2.00	-3.00
JROTC	3.00	3.00	3.00	3.00	3.00	0.00
HEALTH & PE	1.00	2.00	1.50	1.50	1.50	0.00
FINE ARTS (MUSIC)	1.60	3.00	3.00	3.00	0.00	-3.00
HUMANITIES (SOCIAL STUDIES)	2.00	3.00	4.00	5.50	5.50	0.00
STEM	2.00	3.00	3.00	3.00	4.00	1.00
ADVANCE STUDIES	1.00	2.00	2.50	2.50	2.50	0.00
CAREER PREP AND TECH ED (CAREER TECH)	3.00	5.40	5.40	6.00	6.00	0.00
INSTRUCTIONAL TECH/MEDIA SERVICES	6.49	6.49	7.49	7.49	6.49	-1.00
TEACHING MUSEUMS	3.00	3.00	3.00	3.00	3.00	0.00
VIRTUAL LEARNING	0.00	0.00	0.00	2.00	3.00	1.00
VISUAL ARTS	0.00	0.00	0.00	0.00	2.00	2.00
PERFORMING ARTS	0.00	0.00	0.00	0.00	1.00	1.00
TEACHING MUSEUMS-CUST	2.00	2.00	2.00	2.00	2.00	0.00
Sub-Total	**33.09**	**37.89**	**39.89**	**43.99**	**41.99**	**-2.00**
STUDENT SUPPORT SERV.						
INSTR. SUPPORT SRVCS	2.00	2.00	2.00	2.00	2.00	0.00

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
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	5.00	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	0.00	-0.50
ESOL	2.00	6.00	6.00	7.00	7.00	0.00
TITLE/NCLB/COMPL.	0.00	23.50	22.60	37.79	23.80	-13.99
YOUTH IN TRANSITION	1.50	1.50	1.60	1.60	1.60	0.00
ATHLETICS	2.00	2.00	2.00	2.00	2.00	0.00
PRE-K REMEDIAL SUPPORT	2.00	7.00	7.50	6.00	6.00	0.00
RTI	1.00	1.00	1.00	0.00	0.00	0.00
INTERVENTION SERVICES	0.00	0.00	0.00	0.00	2.00	2.00
Sub-Total	**24.00**	**56.50**	**56.20**	**69.89**	**57.40**	**-12.49**
SPECIAL EDUCATION	13.00	23.00	20.00	21.00	21.00	0.00
PSYCH. SERVICES	1.00	1.00	1.00	1.00	1.00	0.00
CUS SUPPORT-JO WELLS	2.00	3.00	0.00	0.00	0.00	0.00
Sub-Total	**16.00**	**27.00**	**21.00**	**22.00**	**22.00**	**0.00**
FINANCIAL SERVICES						
FINANCIAL SERVICES	4.00	4.00	5.00	5.00	4.00	-1.00
BUDGET SERVICES	6.50	6.50	6.50	6.50	7.50	1.00
ACCOUNTING SERVICES	12.00	13.00	12.00	14.50	14.50	0.00
FISCAL SERVICES	16.00	16.00	16.00	16.00	16.00	0.00
PROPERTY CONTROL	4.50	4.50	4.50	0.00	0.00	0.00
CONTRACTING/PURCH.	10.75	10.75	9.75	9.75	9.75	0.00
LOCAL SCHL ACCOUNTIN	6.00	6.00	6.00	5.00	6.00	1.00
WAREHOUSE OPERATIONS	24.00	24.00	25.00	0.00	0.00	0.00
PRINTING SERVICES	5.00	5.00	6.00	0.00	0.00	0.00
CUSTODIAL SUPPORT- CENTRAL OFFICE	5.00	5.00	0.00	0.00	0.00	0.00
RISK MANAGEMENT	0.00	0.00	0.00	4.00	4.00	0.00
Sub-Total	**93.75**	**94.75**	**90.75**	**60.75**	**61.75**	**1.00**
INFORMATION TECH.						
INFORMATION TECH	2.00	2.00	3.30	3.30	2.30	-1.00
DATA WAREHOUSE	3.00	4.00	4.00	4.00	4.00	0.00
IT-COMP EQUIP MAINT	7.00	7.00	7.00	6.00	0.00	-6.00
STUDENT INFO SYSTEMS	17.00	17.00	17.00	16.00	16.00	0.00
RECORD MGT-ARCHIVING	4.00	4.00	5.00	7.00	7.00	0.00
INFRASTRUCTURE MGT	18.00	19.00	127.00	23.00	31.00	8.00
SAP PROJECT MGT	9.00	9.00	9.00	8.00	8.00	0.00
SCHOOL TECHNOLOGY SUPPORT	0.00	0.00	0.00	101.00	101.00	0.00
INFORMATION TECHNOLOGY SECURITY	0.00	0.00	0.00	2.00	2.00	0.00
IT-TELE EQUIP MAINT	2.00	2.00	2.00	2.00	0.00	-2.00
Sub-Total	**62.00**	**64.00**	**174.30**	**172.30**	**171.30**	**-1.00**
HEALTH/SAFETY/RISK						
SAFETY AND SECURITY	3.00	3.00	3.00	3.00	3.00	0.00
CAMPUS POLICE	9.00	20.00	23.00	23.00	23.00	0.00
RISK MANAGEMENT	14.00	3.00	14.00	0.00	0.00	0.00
HEALTH SERVICES	2.00	2.00	3.00	3.00	3.00	0.00
Sub-Total	**28.00**	**28.00**	**43.00**	**29.00**	**29.00**	**0.00**
OPERATIONS						
OPERATIONS	2.67	3.00	4.03	3.00	3.00	0.00
FACILITIES SERVICES	4.50	7.00	7.00	2.00	2.00	0.00
CUSTODIAL SERVICES	21.00	21.00	22.00	22.00	21.00	-1.00

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
BUILDING PROGRAM	0.75	23.50	29.45	26.25	27.25	1.00
TRANSPORTATION	942.00	945.00	942.00	962.00	962.00	0.00
WAREHOUSE OPERATIONS	0.00	0.00	0.00	25.00	25.50	0.50
PRINTING SERVICES	0.00	0.00	0.00	6.00	6.00	0.00
MAINTENANCE	137.00	138.00	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	8.00	9.00	9.00	0.00
PROPERTY CONTROL	0.00	0.00	0.00	4.50	3.00	-1.50
OPERATIONAL PLANNING	4.00	4.00	4.00	4.00	5.00	1.00
PLACEMENT OFFICE	2.00	2.00	2.00	1.00	0.00	-1.00
CAPITAL IMPROVEMENTS	0.00	0.00	0.00	3.20	4.20	1.00
TRANS - CUST SUPPORT	3.00	3.00	3.00	3.00	3.00	0.00
SUPPORT-UTILITIES	4.00	4.00	4.00	4.00	4.00	0.00
Sub-Total	**1,122.92**	**1,152.50**	**1,165.48**	**1,214.95**	**1,214.95**	**0.00**
SCHOOL NUTRITION						
SNP-CENTRAL SUPPORT	0.00	24.00	24.00	25.00	25.00	0.00
SNP F&R DISTRICTWIDE	0.00	41.00	33.18	33.50	34.18	0.68
Sub-Total	**0.00**	**65.00**	**57.18**	**58.50**	**59.18**	**0.68**
PG-FINANCIAL SERVICE						
PENSION GOLD	0.00	6.00	6.00	5.00	5.00	0.00
Sub-Total	**0.00**	**6.00**	**6.00**	**5.00**	**5.00**	**0.00**
TALENT						
TALENT (HUMAN RESOURCES)	13.50	14.50	15.50	15.00	15.00	0.00
TALENT STAFFING (PERSONNEL SERVICES)	23.75	24.00	25.00	27.00	27.00	0.00
TALENT MGT AND ORG DEV (SCH CERT PERSONNEL)	6.67	6.00	5.00	5.00	5.00	0.00
LEARNING AND DEV	11.00	22.49	21.50	20.50	20.50	0.00
CUST SUPPORT- PL BLDG	2.00	2.00	0.00	0.00	0.00	0.00
Sub-Total	**56.92**	**68.99**	**67.00**	**67.50**	**67.50**	**0.00**
Total - Central Office	**1,526.59**	**1,698.53**	**1,822.29**	**1,848.87**	**1,833.06**	**-15.81**
Elementary Schools						
ABBOTTS HILL ES	74.19	77.30	72.83	70.54	71.05	0.51
ALPHARETTA ES	81.25	97.35	91.95	88.84	90.74	1.90
BARNWELL ES	75.10	89.40	80.10	79.06	76.66	-2.40
BETHUNE ES	67.70	78.80	87.00	86.10	87.59	1.49
BROOKVIEW ES	52.60	67.10	65.94	68.85	68.29	-0.56
CAMPBELL ES	94.15	116.15	108.76	105.36	95.99	-9.37
COGBURN WOODS ES	84.40	94.40	89.85	89.64	91.75	2.11
COLLEGE PARK ES	0.00	0.00	82.96	95.48	95.38	-0.10
CONLEY HILLS ES	58.70	78.20	89.29	84.26	82.59	-1.68
CRABAPPLE CROSSING ES	72.49	77.70	73.64	69.09	70.19	1.10
CREEK VIEW ES	90.79	93.39	91.45	85.31	84.33	-0.99
DOLVIN ES	83.60	87.30	84.00	78.76	80.01	1.25
DUNWOODY SPRINGS ES	76.00	98.95	85.68	82.83	80.69	-2.14
JACKSON, ESTHER ES	76.10	91.55	83.99	99.76	100.05	0.29
WEST, EVOLINE C. ES	75.90	93.40	89.89	86.20	89.10	2.90
FINDLEY OAKS ES	70.80	84.20	73.56	71.01	69.08	-1.94
GULLATT ES	52.30	62.40	62.14	64.41	78.25	13.84
HAPEVILLE ES	79.10	93.60	89.44	88.83	90.84	2.01
HEARDS FERRY ES	67.20	79.70	80.68	82.99	85.59	2.60
HEMBREE SPRINGS ES	89.76	106.08	104.36	82.59	82.57	-0.02
HERITAGE ES	80.70	104.00	96.76	89.13	88.60	-0.53
HIGH POINT ES	88.70	108.65	101.31	93.73	88.71	-5.01

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

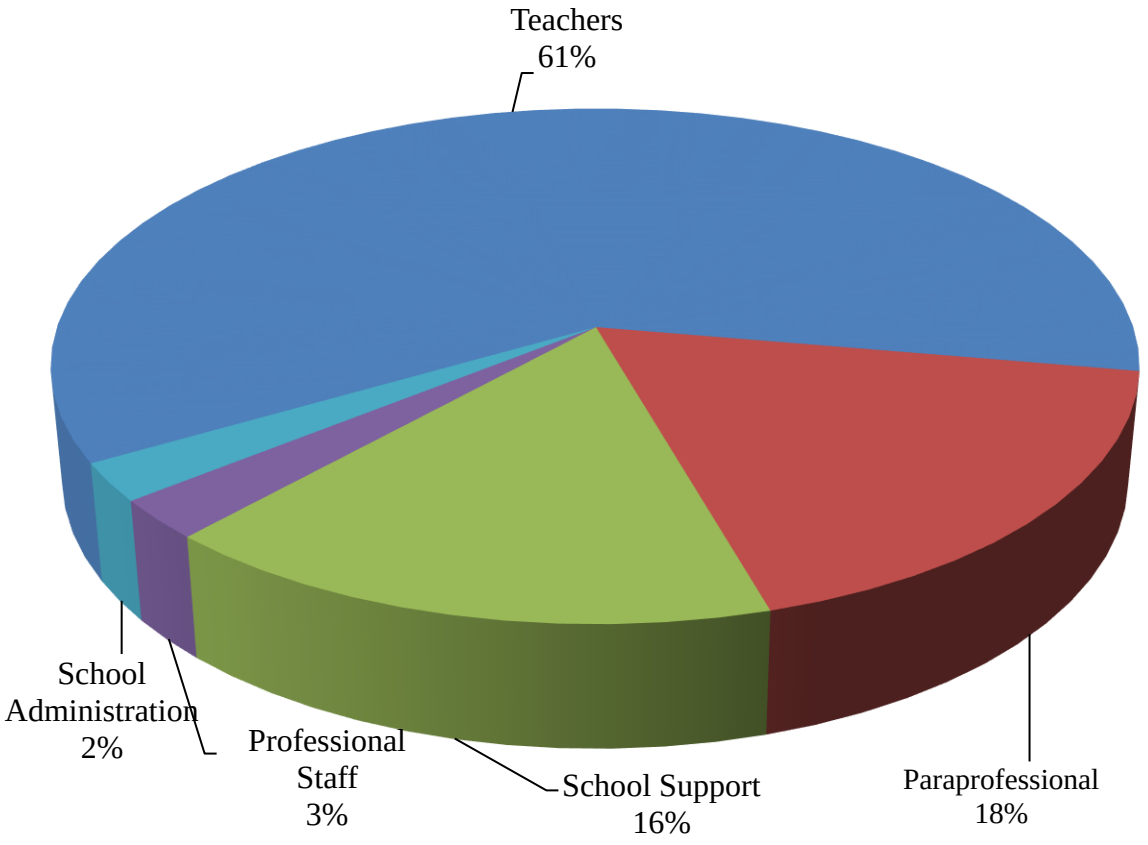
Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
HILLSIDE ES	87.30	101.00	94.01	77.14	74.08	-3.06
HOLMES, HAMILTON ES	93.39	117.79	95.49	89.76	89.11	-0.65
LAKE WINDWARD ES	88.75	108.35	88.86	97.26	96.13	-1.14
LIBERTY POINT ES	76.09	97.70	95.10	95.91	91.55	-4.36
NOLAN, LOVE T. ES	72.40	95.10	82.76	84.89	85.95	1.06
MANNING OAKS ES	80.30	88.80	89.94	85.59	86.75	1.16
MEDLOCK BRIDGE ES	72.20	82.30	78.39	77.54	77.20	-0.34
MIMOSA ES	130.35	150.20	138.15	112.50	111.85	-0.65
ASA HILLIARD ES	69.44	92.94	93.97	92.97	97.02	4.05
MOUNTAIN PARK ES	86.80	93.40	87.26	84.19	83.48	-0.71
NEW PROSPECT ES	67.95	79.95	64.84	72.84	68.69	-4.15
NORTHWOOD ES	77.70	84.20	79.63	80.10	79.73	-0.36
OAK KNOLL ES	52.79	67.68	0.00	0.00	0.00	0.00
OCEE ES	75.50	89.90	81.94	76.35	75.95	-0.40
PALMETTO ES	67.85	76.95	73.68	74.64	74.09	-0.55
PARKLANE ES	56.20	70.10	73.20	70.00	74.30	4.30
RANDOLPH ES	62.70	72.70	69.68	68.06	66.46	-1.60
RENAISSANCE ES	77.65	91.15	82.69	76.14	75.54	-0.60
RIVER EVES ES	86.90	106.00	95.90	71.40	70.08	-1.32
ROSWELL NORTH ES	100.39	108.50	99.29	92.51	92.61	0.10
LEWIS, S.L. ES	58.25	79.30	77.85	79.30	79.13	-0.17
LEE, SEABORN ES	55.70	64.90	60.73	56.99	63.35	6.36
SHAKERAG ES	71.80	84.70	77.00	71.30	74.45	3.15
SPALDING DRIVE CH. ES	53.10	57.40	60.89	55.51	56.46	0.95
STATE BRIDGE ES	72.10	81.70	75.35	74.25	70.91	-3.34
STONEWALL TELL ES	92.50	105.89	102.74	76.31	79.26	2.95
SUMMIT HILL ES	64.70	72.90	68.77	69.50	68.64	-0.86
SWEET APPLE ES	77.00	84.30	79.51	83.09	81.73	-1.36
TUBMAN, HARRIET ES	60.10	72.20	0.00	0.00	0.00	0.00
WILSON CREEK ES	78.00	81.50	73.03	79.66	79.21	-0.45
WOODLAND CHARTER ES	100.20	119.50	109.51	111.28	115.24	3.96
OAKLEY ES	74.00	93.29	88.66	84.06	83.43	-0.64
LAKE FOREST ES	102.80	130.00	122.41	119.50	119.06	-0.44
ISON SPRINGS ES	81.05	98.75	94.71	82.16	79.21	-2.95
BIRMINGHAM FALLS ES	74.35	82.15	78.05	78.63	78.99	0.36
FELDWOOD ES	81.60	101.00	99.49	92.75	86.21	-6.54
CLIFTONDALE ES	75.50	92.55	97.71	76.34	74.96	-1.38
WOLF CREEK ES	75.50	0.00	0.00	85.56	85.13	-0.44
VICKERY MILL ES	0.00	0.00	0.00	88.83	84.04	-4.79
ES HOLDING	5.30	28.72	21.09	19.79	26.29	6.50
Sub-Total	**4,452.23**	**5,285.08**	**4,937.82**	**4,907.33**	**4,904.26**	**-3.07**
Middle Schools						
AUTREY MILL MS	122.10	136.80	130.24	130.39	131.00	0.61
BEAR CREEK MS	94.20	107.00	111.58	115.06	125.54	10.48
CAMP CREEK MS	81.45	101.05	88.90	81.65	82.88	1.22
CRABAPPLE MS	88.70	98.20	91.00	91.36	92.09	0.73
ELKINS POINTE MS	114.55	137.85	138.20	132.91	135.61	2.70
HAYNES BRIDGE MS	89.00	106.00	108.13	97.31	100.67	3.36
HOLCOMB BRIDGE MS	91.70	114.20	109.01	102.60	104.93	2.33
HOPEWELL MS	120.70	135.20	138.31	142.98	143.91	0.94
MCNAIR MS	88.10	106.70	96.99	97.89	97.90	0.01
NORTHWESTERN MS	118.50	127.20	117.54	128.69	129.51	0.82

Fulton County Public Schools
FY2018 Budget
Five Year Staffing Summary - All Funds

Organization	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Proposed	FY18 change From FY17
WEST, PAUL D. MS	88.60	101.80	104.70	106.08	106.09	0.01
RIDGEVIEW MS	109.40	127.30	126.09	117.45	120.74	3.29
RIVER TRAIL MS	134.20	139.00	111.84	109.28	115.10	5.82
SANDTOWN MS	107.25	126.90	104.69	100.29	103.08	2.79
SANDY SPRINGS MS	95.45	108.00	101.40	101.15	101.23	0.08
TAYLOR ROAD MS	98.70	109.50	127.30	125.88	125.48	-0.40
WEBB BRIDGE MS	120.70	129.60	114.80	125.13	124.73	-0.40
WOODLAND MS	105.50	122.65	114.09	108.09	103.58	-4.51
RENAISSANCE MS	107.30	131.30	115.68	114.54	114.31	-0.22
MS HOLDING	5.80	8.70	7.60	2.50	8.75	6.25
Sub-Total	**1,981.90**	**2,274.95**	**2,158.07**	**2,131.19**	**2,167.09**	**35.90**
High Schools						
ALPHARETTA HS	188.30	204.00	178.55	182.34	192.88	10.54
BANNEKER HS	157.50	204.10	197.50	185.26	194.08	8.81
CENTENNIAL HS	181.40	210.40	206.91	197.71	200.23	2.51
CHATTAHOOCHEE HS	150.60	162.50	168.49	169.45	170.24	0.79
CREEKSIDE HS	128.80	153.35	169.08	176.99	181.85	4.86
MILTON HS	159.80	167.30	170.24	186.18	190.93	4.75
NORTH SPRINGS HS	140.90	153.50	147.74	151.15	152.85	1.70
NORTHVIEW HS	141.70	160.60	156.81	149.53	153.21	3.69
RIVERWOOD HS	137.13	145.59	138.59	140.11	152.81	12.70
ROSWELL HS	191.15	199.15	185.20	191.54	195.45	3.91
TRI-CITIES HS	153.85	184.05	192.50	185.81	186.78	0.96
WESTLAKE HS	153.10	168.20	162.02	170.03	176.97	6.94
JOHNS CREEK HS	159.50	172.30	162.99	170.96	170.98	0.01
LANGSTON HUGHES HS	147.00	181.70	196.54	193.23	195.50	2.28
NORTH METRO	0.20	0.20	0.00	0.00	0.00	0.00
SOUTH METRO	0.30	0.30	0.00	0.00	0.00	0.00
OLD MILTON	0.20	2.20	0.00	0.00	0.00	0.00
FLAT SHOALS CENTER	136.22	231.97	418.78	465.18	475.20	10.02
CAMBRIDGE HS	123.50	151.80	165.50	166.33	168.03	1.70
COLLEGE AND CAREER CAMPUS	0.00	0.00	0.00	7.00	16.00	9.00
HS HOLDING	8.11	20.76	22.25	6.55	9.85	3.30
Sub-Total	**2,459.26**	**2,873.97**	**3,039.67**	**3,095.34**	**3,183.81**	**88.47**
Alternative/ Learning Centers						
INDEPENDENCE HS	47.40	52.30	50.39	48.96	50.81	1.85
MCCLARIN HS	42.90	56.00	51.51	46.49	51.29	4.80
N.CRSSRDS/2ND CHANCE	0.00	0.00	0.00	0.00	0.00	0.00
S.CRSSRDS/2ND CHANCE	0.00	0.00	0.00	0.00	0.00	0.00
OLD WESTLAKE	2.20	1.20	2.00	0.00	0.00	0.00
VIRTUAL SCHOOL	0.00	6.00	15.00	25.25	25.25	0.00
Sub-Total	**92.50**	**115.50**	**118.90**	**120.70**	**127.35**	**6.65**
GRAND TOTAL	**10,517.98**	**12,248.03**	**12,076.75**	**12,103.43**	**12,215.57**	**112.14**

Fulton County Public Schools
FY2018 Budget
Elementary School Staff - All Funds

The 2018 elementary school analysis shows a 0.06% projected overall decrease in personnel (3.07 equivalent positions). School Support represents the majority of the decrease with 19.87 positions.

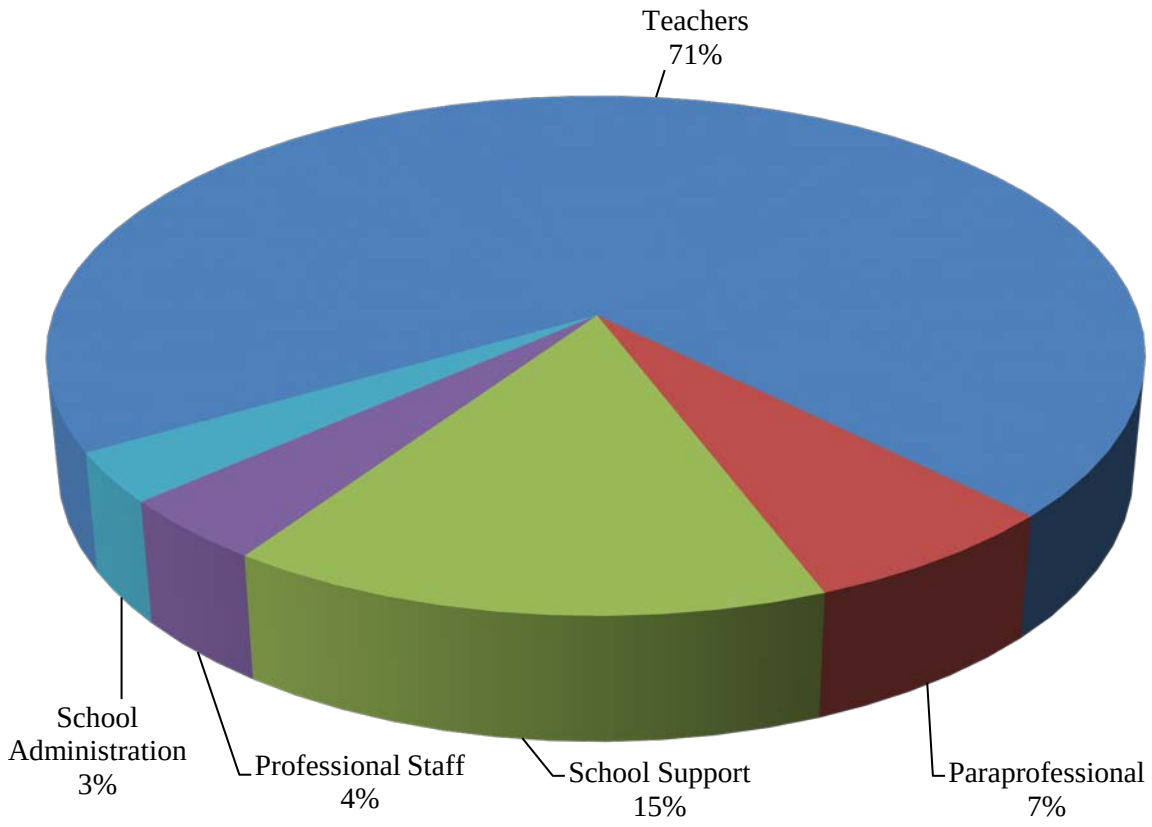


STAFF COMPARISON

Position	FY2017 Projected	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,994.31	2,994.01	(0.30)	-0.01%
Paraprofessionals	857.20	874.30	17.10	1.99%
School Support	814.82	794.95	(19.87)	-2.44%
Professional Staff	123.00	123.00	0.00	0.00%
School Administration	118.00	118.00	0.00	0.00%
Total	4,907.33	4,904.26	(3.07)	-0.06%

Fulton County Public Schools
FY2018 Budget
Middle School Staff - All Funds

The 2018 middle school analysis shows a 1.68% projected overall increase in personnel (35.90 equivalent positions). Teachers represents the majority of the increase with 32.90 positions in comparison to the 2017 fiscal year.

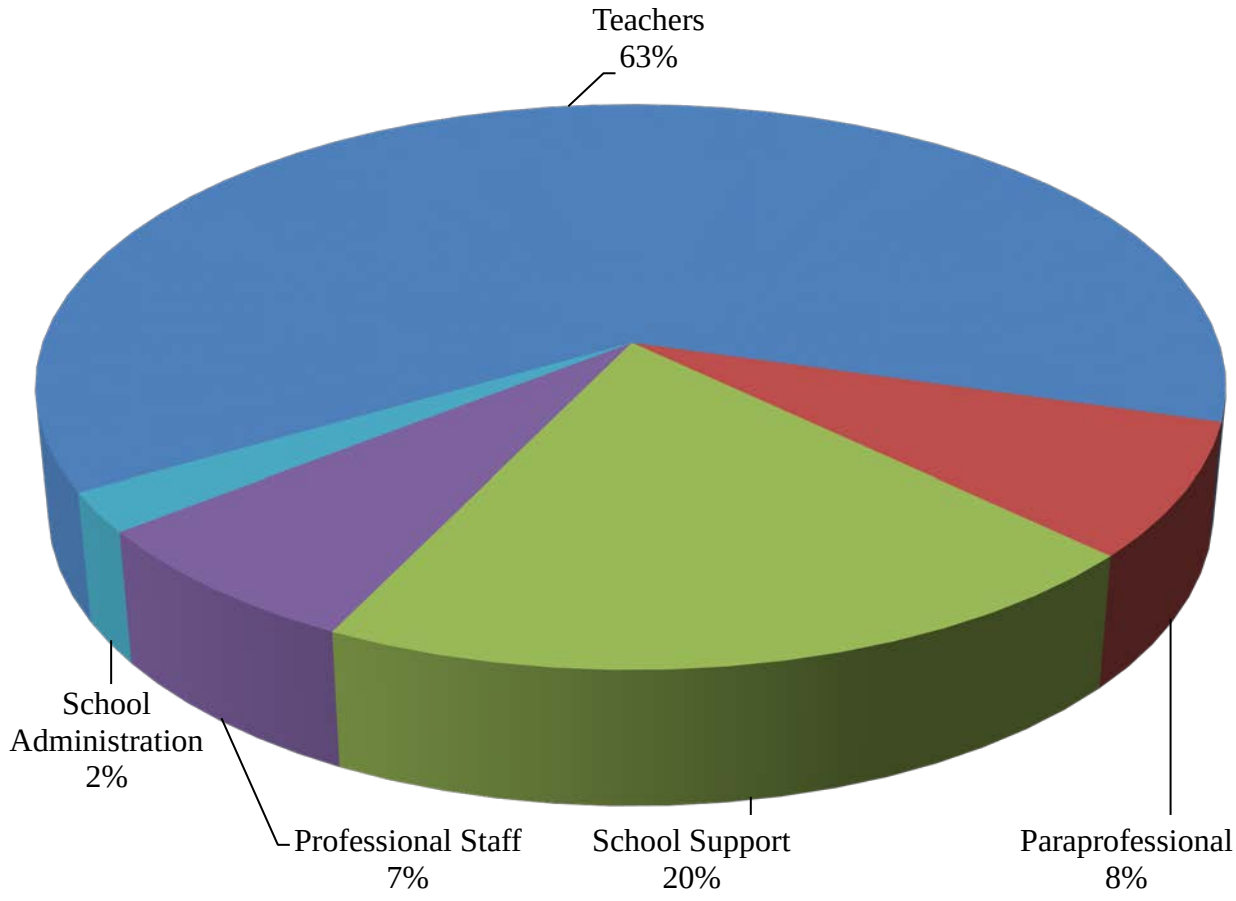


STAFF COMPARISON

Position	FY2017 Actual	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	1,501.10	1,534.00	32.90	2.19%
Paraprofessionals	141.50	146.00	4.50	3.18%
School Support	335.59	332.59	(3.00)	-0.89%
Professional Staff	86.00	86.50	0.50	0.58%
School Administration	67.00	68.00	1.00	1.49%
Total	2,131.19	2,167.09	35.90	1.68%

Fulton County Public Schools
FY2018 Budget
High & Alternative School Staff
All Funds

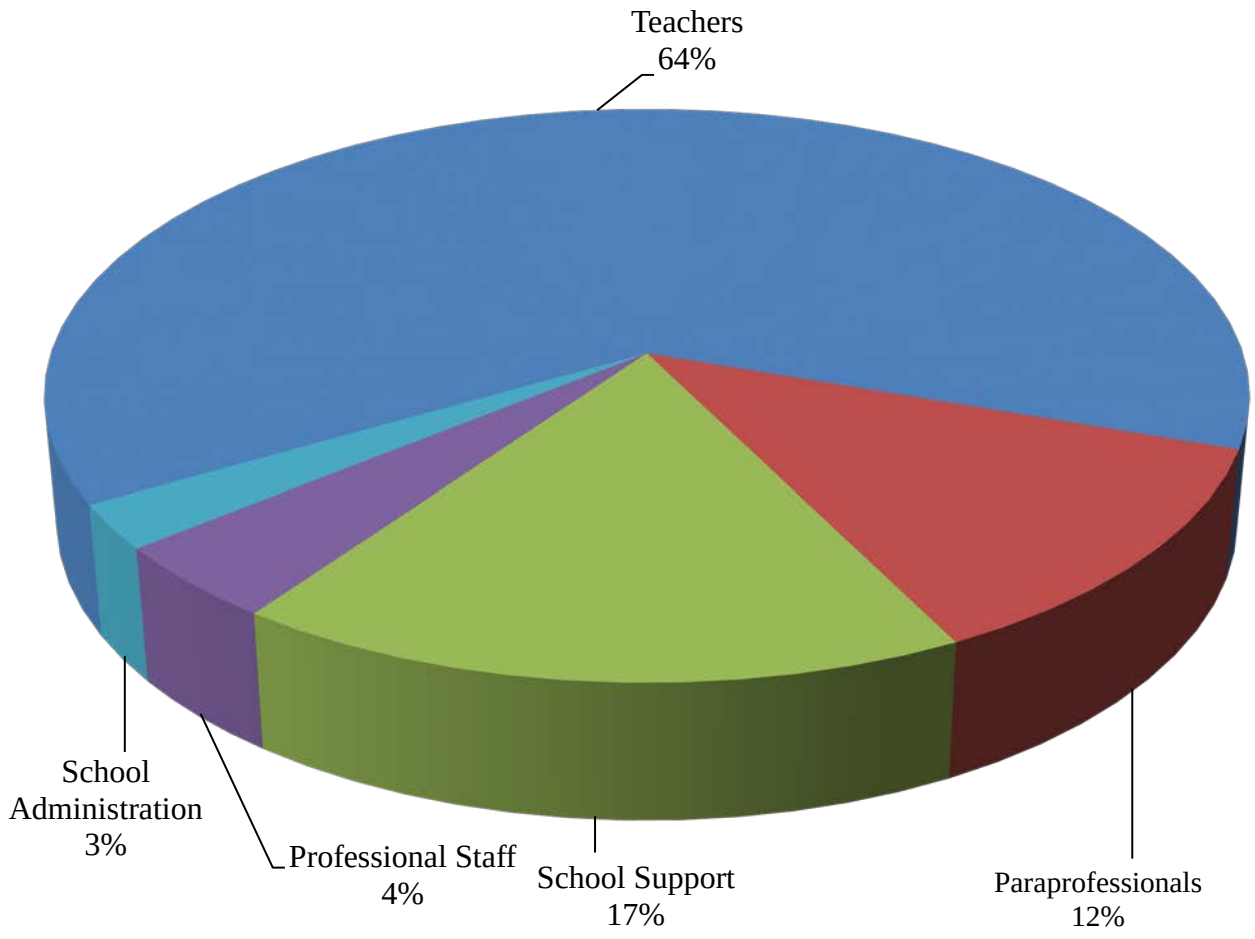
The 2018 high school analysis shows a 2.96% projected overall increase in personnel (95.12 equivalent positions). Teachers represent the majority of the increase with 68.02 positions in comparison to the 2017 fiscal year due to increase in enrollment.



STAFF COMPARISON

Position	FY2017 Projected	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	2,010.53	2,078.65	68.12	3.39%
Paraprofessionals	235.50	253.50	18.00	7.64%
School Support	659.51	665.51	6.00	0.91%
Professional Staff	234.50	237.50	3.00	1.28%
School Administration	76.00	76.00	0.00	0.00%
Total	3,216.04	3,311.16	95.12	2.96%

Fulton County Public Schools
FY2018 Budget
Total School Staff - All Funds



STAFF COMPARISON

Position	FY2017 Actual	FY2018 Proposed	Increase/ (Decrease)	% Increase/ (Decrease)
Teachers	6,505.94	6,606.66	100.72	1.55%
Paraprofessionals	1,234.20	1,273.80	39.60	3.21%
School Support	1,809.92	1,793.05	(16.87)	-0.93%
Professional Staff	443.50	447.00	3.50	0.79%
School Administration	261.00	262.00	1.00	0.38%
Total	10,254.56	10,382.51	127.95	1.25%

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
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%
2017	2016	18.483	76,595.13	30,638.05	566.28	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 $30 billion over the past seven years with the value projected to remain around $30.6 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 2017-2018 is 18.483, of which, all are used for the maintenance and operations of the school district.

The current projections for FY18 are based on an 18.483 millage rate.

Tax Levy

A millage rate of 18.483 will levy $566.28 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 FY18, for a total of $602 million.

Fulton County Public Schools
FY2017 - 2018 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	**18.483**		**18.483**
Total School Taxes	**$ 1,072.01**	$ -	**$ 1,072.01**

* Assume School Homestead Exemption Only

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

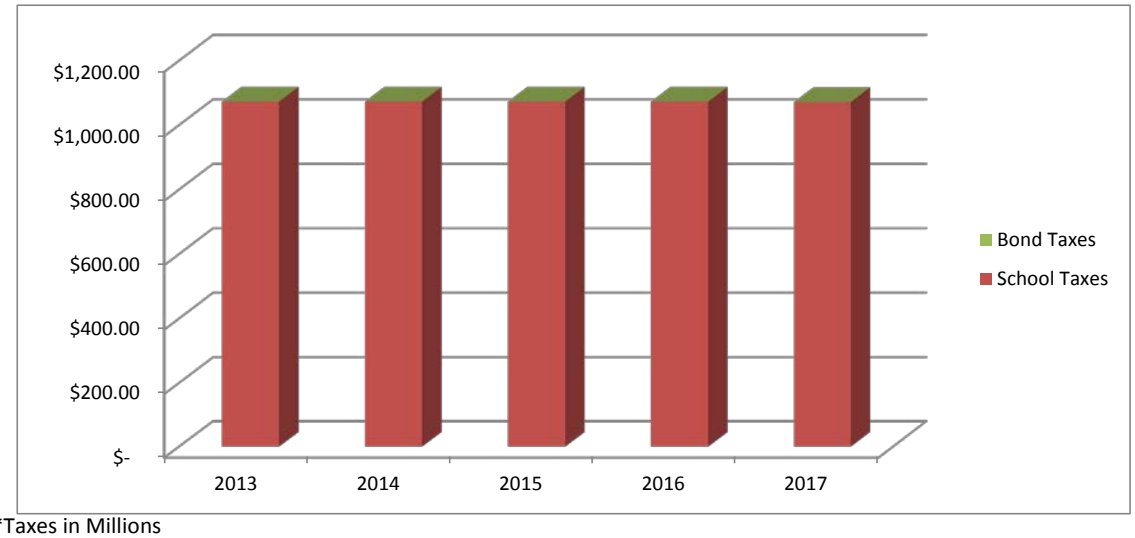
	School	Bond	Combined
Appraised Value	$ 150,000.00	$ 150,000.00	
Assessment Ratio	40%	40%	
Assessed Value	$ 60,000.00	$ 60,000.00	
Regular Homestead*	(2,000.00)		
Net Assessed Value	**$ 58,000.00**	**$ 60,000.00**	
Millage Rate	**0**		**0**
Dollar Impact**	**$ -**	$ -	**$ -**

* 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	2013	2014	2015	2016	2017
School Millage Rate	18.502	18.502	18.502	18.502	18.483
Bond Millage Rate	0	0	0	0	0
Combined Millage Rate	**18.502**	**18.502**	**18.502**	**18.502**	**18.483**

	2013	2014	2015	2016	2017
School Taxes	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,073.12	$ 1,072.01
Bond Taxes			$ -	$ -	$ -
Combined Millage Rate	**1073.12**	**1073.12**	**1073.12**	**1073.12**	**1072.01**

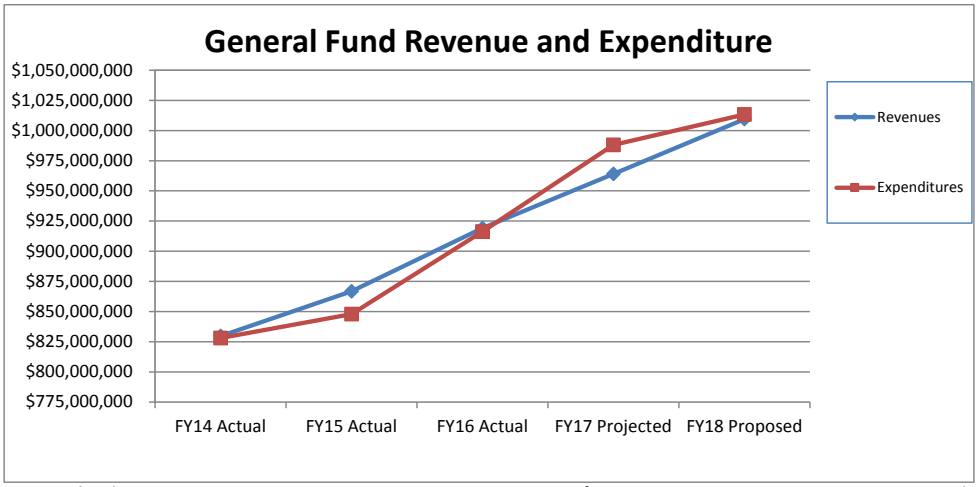


*Taxes in Millions

Fulton County Public Schools
Proposed Budget FY2018
Five-Year Summary - General Fund

Revenue:	**FY14 Actual**	**FY15 Actual**	**FY16 Actual**	**FY17 Projected**	**FY18 Proposed**
Federal Source	$ 675,228	$ 710,652	$ 757,340	$ 685,000	$ 685,000
Local Revenue	$ 510,116,774	$ 527,013,956	$ 561,556,425	$ 590,277,766	$ 626,537,879
State Source	$ 308,422,796	$ 327,999,897	$ 342,625,904	$ 359,831,169	$ 369,920,750
Interest on Investments	$ 388,221	$ 383,283	$ 169,344	$ 309,344	$ 106,693
Transfers and Other Local Revenues	$ 10,037,270	$ 10,771,908	$ 14,110,328	$ 12,893,840	$ 12,180,576
Total Revenue	$ 829,640,289	$ 866,879,696	$ 919,219,341	$ 963,997,119	$ 1,009,430,898

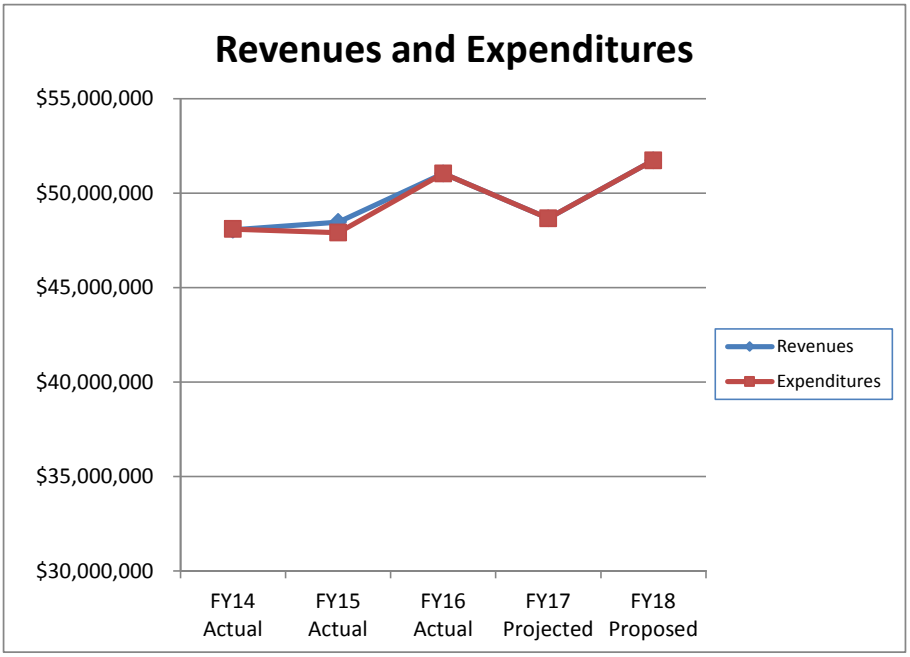
Expenditures:	**FY14 Actual**	**FY15 Actual**	**FY16 Actual**	**FY17 Projected**	**FY18 Proposed**
Instruction	$ 551,480,734	$ 549,581,098	$ 604,596,630	$ 634,023,049	$ 685,926,948
Pupil Services	$ 26,791,151	$ 27,193,822	$ 31,745,055	$ 41,893,818	$ 41,520,126
Improv. Of Inst. Svcs	$ 18,560,654	$ 25,147,506	$ 29,391,334	$ 36,628,820	$ 26,947,860
Education Media Svcs	$ 13,582,452	$ 13,332,576	$ 14,086,564	$ 14,680,250	$ 15,036,508
Federal Grant Administration	$ -	$ -	$ -	$ -	$ -
General Administration	$ 3,060,388	$ 2,967,860	$ 3,552,478	$ 2,576,979	$ 2,602,649
School Administration	$ 50,440,516	$ 50,114,815	$ 52,543,982	$ 54,048,273	$ 55,266,989
Support Services - Business	$ 20,065,998	$ 17,444,370	$ 20,188,408	$ 18,490,452	$ 15,760,530
Operation & Maintenance of Plant	$ 77,518,800	$ 84,147,590	$ 81,964,886	$ 95,646,935	$ 82,141,966
Student Transportation	$ 47,083,799	$ 44,390,640	$ 50,189,857	$ 50,980,258	$ 52,880,418
Support Services - Central	$ 19,438,931	$ 23,509,226	$ 23,246,399	$ 34,859,469	$ 34,223,680
Other Support Services	$ 40,035	$ 40,035	$ 40,073	$ 40,035	$ 40,035
Facilities Acq. & Construction	$ -	$ -	$ 110,977	$ 55,106	$ -
Transfers & Other Outlay	$ -	$ 9,950,000	$ 4,616,826	$ 4,114,983	$ 965,563
Debt Svcs. (Principal & Interest)	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 828,063,459	$ 847,819,537	$ 916,273,469	$ 988,038,426	$ 1,013,313,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,576,831	19,060,159	2,945,872	(24,041,306)	(3,882,372)
Other Financing Sources (Uses)					
Proceeds from the sale of capital assets	$ 216,659	$ 171,907	$ 423,415	$ 132,633	$ 2,043,243
Insurance proceeds	$ 381,548	$ 273,080	$ 443,523	$ 150,000	$ -
Transfers (In/Out)	$ (134,926)	$ (9,950,000)	$ (4,616,826)	$ (4,114,983)	$ (965,563)
	$ 463,281	$ (9,505,013)	$ (3,749,887)	$ (3,832,350)	$ 1,077,680
Net Change in Fund Balances	$ 2,040,112	$ 9,555,146	$ (804,015)	$ (27,873,656)	$ (2,804,692)
Fund Balances Beginning of Year	$ 236,707,512	$ 238,747,623	$ 248,302,770	$ 247,498,754	$ 219,625,098
Fund Balances End of Year	**$ 238,747,623**	**$ 248,302,770**	**$ 247,498,754**	**$ 219,625,098**	**$ 216,820,406**
Fund Balance as % of Expenditure	29%	29%	27%	22%	21%



Fulton County Public Schools
Proposed Budget FY2018
Five-Year Summary - Special Revenue Fund

Revenues:	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Projected	FY18 Proposed
Federal Source	$ 42,179,950	$ 41,920,719	$ 44,462,640	$ 41,753,869	$ 44,021,460
Local Revenue	$ -	$ -	$ -	$ -	$ -
State Source	$ 5,700,000	$ 5,700,157	$ 5,650,000	$ 6,020,054	$ 6,359,503
Other Local Revenue	$ 179,130	$ 849,206	$ 52,219	$ 30,367	$ 490,000
Total Revenue	$ 48,059,080	$ 48,470,082	$ 50,164,859	$ 47,804,290	$ 50,870,963
Transfers	$ -	$ -	$ 873,319	$ 858,600	$ 858,600
Total Available Resources	$ 48,059,080	$ 48,470,082	$ 51,038,178	$ 48,662,890	$ 51,729,563

Expenditures:	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Projected	FY18 Proposed
Instruction	$ 37,635,065	$ 27,924,361	$ 29,602,825	$ 29,392,027	$ 30,556,505
Pupil Services	$ 2,681,894	$ 1,999,666	$ 2,475,803	$ 2,225,153	$ 4,118,003
Improvement of Instructional Services	$ 4,800,371	$ 12,785,538	$ 13,761,718	$ 12,975,334	$ 14,413,370
Education Media Services	$ -	$ 50,752	$ 53,512	$ 500	$ -
Federal Administration	$ 1,051,157	$ 1,430,903	$ 1,637,383	$ 1,257,722	$ 1,442,927
General Administration	$ 845,497	$ 818,023	$ 1,046,505	$ 849,948	$ 855,766
School Administration	$ 300	$ 187	$ -	$ -	$ 142,664
Support Services - Business	$ -	$ 30,308	$ -	$ -	$ -
Operation & Maintenance of Plant	$ -	$ 5,551	$ 7,869	$ -	$ -
Student Transportation	$ 416,212	$ 803,490	$ 431,241	$ 77,008	$ 63,522
Support Services - Central	$ 366,769	$ 318,579	$ 71,223	$ 99,677	$ 75,624
Other Support Services	$ 305,379	$ 1,746,791	$ 1,950,099	$ 1,785,520	$ 61,181
School Nutrition	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 48,102,644	$ 47,914,148	$ 51,038,178	$ 48,662,890	$ 51,729,563



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 the new referendum passed in May of 2016 will be effective in July of 2017. 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, 2016.

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, 2016 is $3,563,079.

Annual debt service requirements to maturity as of June 30, 2016 are as follows:

1991 Series GO Bonds			
	Principal	**Interest**	**P + I**
FY 2017	**$ 4,045,000**	**$ 257,044**	**$ 4,302,864**

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, 2016 is $70,160,000.

Annual debt service requirements to maturity as of June 30, 2016 are as follows:

1998 Series GO Bonds			
	Principal	**Interest**	**P + I**
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	**$ 51,825,000**	**$ 8,815,557**	**$ 60,640,557**

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, 2016 are as follows:

2011 Intergovernmental Agreement, City of Union City, Ga			
	Principal	**Interest**	**P + I**
FY2017	2,375,667	1,685,535	4,061,202
FY2018	2,375,666	1,685,536	4,061,202
FY2019	2,375,667	1,685,535	4,061,202
FY2020	2,375,666	1,685,536	4,061,202
FY2021	2,375,667	1,685,535	4,061,202
FY2022 - FY2026	11,878,334	8,427,678	20,306,012
FY2027	2,375,665	1,685,535	4,061,200
Total	**$ 26,132,332**	**$ 18,540,890**	**$ 44,673,222**

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, 2016:

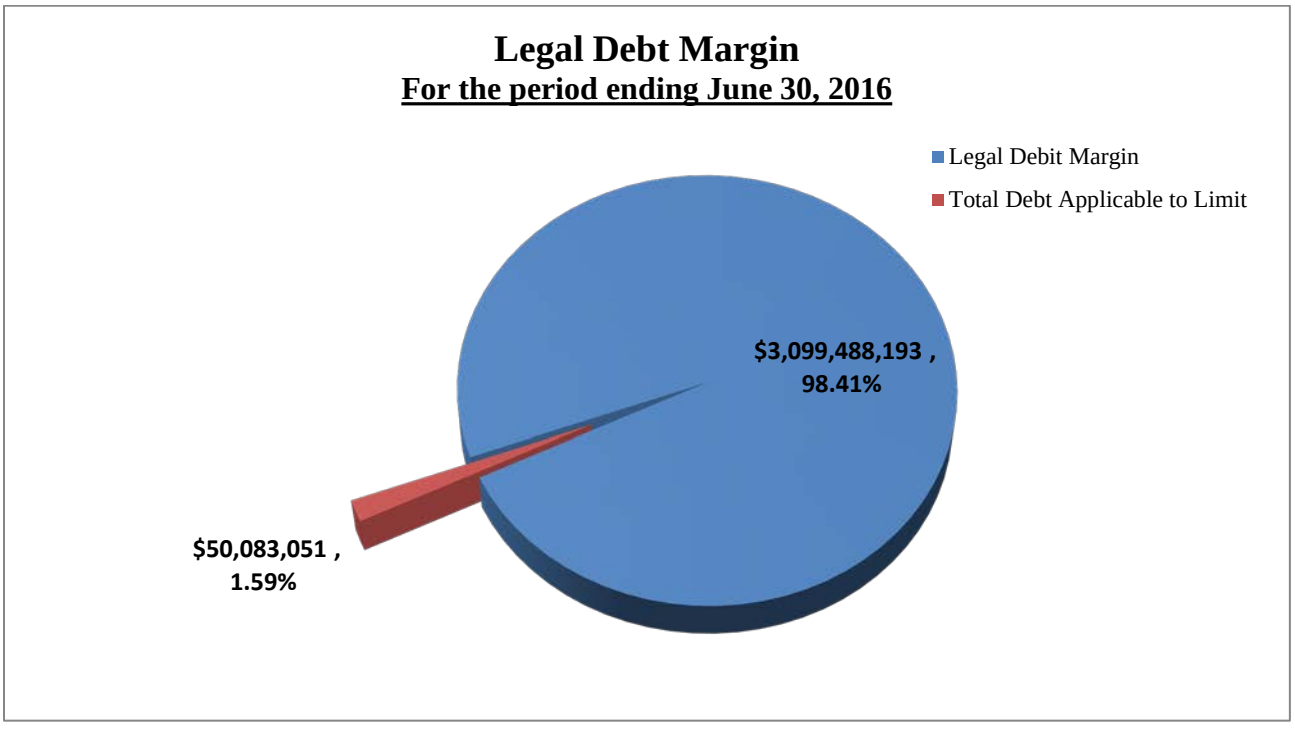
	Outstanding 6/30/2015	Additions	Reductions	Outstanding 6/30/2016	Amounts Due in One Year
Governmental Activities					
1991 general obligation bonds	$ 11,170,000	$ -	$ 7,125,000	$ 4,045,000	$ 9,305,000
1998 general obligation bonds	60,670,000	-	8,845,000	51,825,000	4,045,000
2011 intergovernmental agreement	28,507,999	-	2,375,667	26,132,332	2,375,667
Workers' compensation insurance claims	7,915,014	7,120,340	8,733,354	6,302,000	3,151,000
Other claims and judgements	981,180	425,000	438,237	967,943	483,265
Net pension liability	706,863,417	261,601,519	103,435,823	865,029,113	-
Compensated absences	25,706,362	35,469,821	29,137,399	32,038,784	28,834,906
Total Governmental Activities	$ 841,813,972	$ 304,616,680	$ 160,090,480	$ 986,340,172	$ 48,194,838

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 $3,149,571,244 or $3.1 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 $50,083,051, which is the outstanding GO bonds, is well below the legal debt limit of $3,149,571,244. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2016 is $3,099,488,193. The School System is, therefore, operating at only 1.59 percent of its debt capacity, meaning 98.41 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 2012-2016 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 1.59 percent to 3.02 percent of its legal debt limit.

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

	June 30,									
	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Assessed Value [1]	$ 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	$ 31,495,712,443
Legal Debt Margin										
Debt limit (10% of assessed value)[2]	$ 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	$ 3,149,571,244
Debt applicable to limit: [2]										
General obligation bonds	191,360,000	178,755,000	164,890,000	149,760,000	134,370,000	118,700,000	102,740,000	87,486,000	71,480,000	55,870,000
Less: Amount reserved for repayment of general obligation debt	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	5,786,949
Total debt applicable to limit	185,524,941	162,820,504	120,034,506	102,318,848	86,895,448	70,724,400	77,349,221	83,129,746	67,107,631	50,083,051
Legal Debt Margin	$ 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	$ 2,668,124,638	$ 2,710,032,568	$ 3,099,488,193
Total net debt applicable to the limit as a % of the debt limit	7.08%	5.59%	3.86%	3.32%	2.97%	2.50%	2.80%	3.02%	2.42%	1.59%

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:

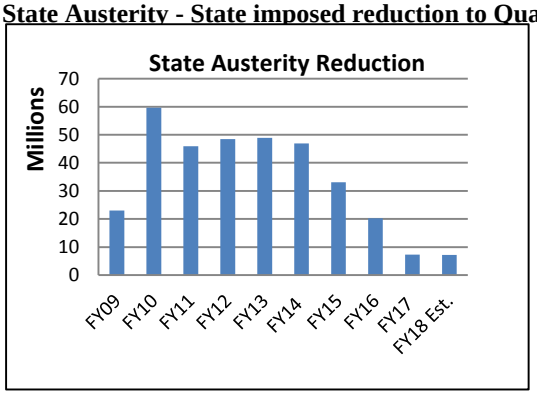
- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31st of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan 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 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	26,653,523	156,944,090	130,290,567
	Interest Income	0	219,051	219,051
	State Capital Outlay	532,270	7,418,614	6,886,344
Totals for Year		**27,185,793**	**164,581,754**	**137,395,961**
Fiscal Year 2015				
341-9990	Educ Spec Purp Loc Opt Sls Tax	160,118,049	164,399,931	4,281,882
	Interest Income	75,000	339,203	264,203
	State Capital Outlay	35,656,423	12,368,754	-23,287,669
Totals for Year		**195,849,472**	**177,107,888**	**-18,741,584**
Fiscal Year 2016				
341-9990	Educ Spec Purp Loc Opt Sls Tax	168,626,356	166,669,022	-1,957,334
	Interest Income	38,298	286,408	248,110
	State Capital Outlay	41,772,242	16,892,929	-24,879,313
Totals for Year		**210,436,896**	**183,848,359**	**-26,588,537**
Fiscal Year 2017				
341-9990	Educ Spec Purp Loc Opt Sls Tax	173,547,551	99,446,255	-74,101,296
	Interest Income	34,621	228,594	193,973
	State Capital Outlay	28,265,336	17,766,160	-10,499,176
Totals for Year		**201,847,508**	**117,441,009**	**-84,406,499**
GRAND TOTALS		**1,103,810,689**	**1,146,312,643**	**42,501,954**

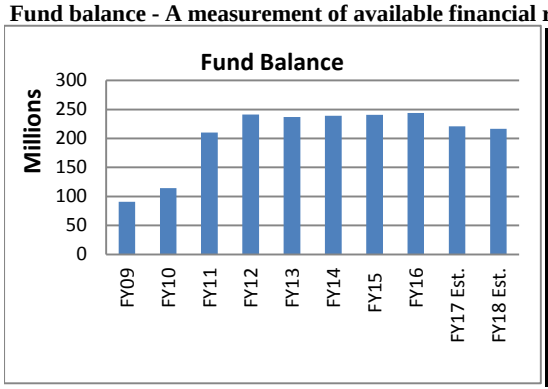
State Austerity - State imposed reduction to Quality Basic Education (QBE) Funding



State Austerity Reduction	
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	$ 7,290,133
FY18 Est.	$ 7,148,830

The increase in the State Austerity Reduction from FY09 to FY10 was directly related to the recession. The recession started in December 2007 (FY08) and is believed to have ended in the summer of 2009 (FY10). In FY17, the Governor's Budget included the restoration of $300 million from austerity reductions for local districts. While the Governor did not further reduce austerity in FY18, it did not increase remaining at approximately the same amount of $7.1 million, the lowest austerity level since 2008.

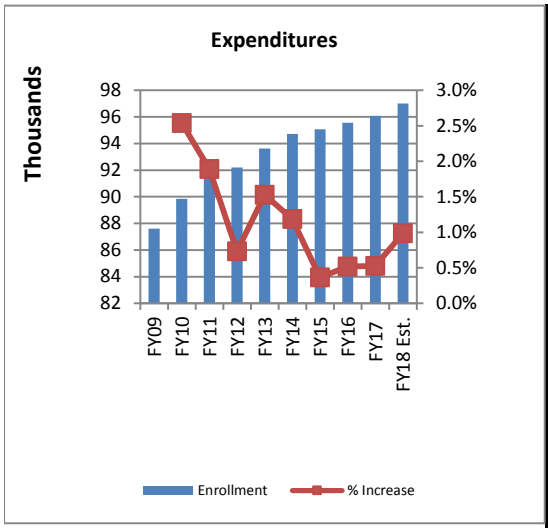
Fund balance - A measurement of available financial resources defined as the difference between total assets and total liabilities.



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	$ 243,726,956
FY17 Est.	$ 220,685,650
FY18 Est.	$ 216,803,278

The District continues to be financially stable because of the major budget cuts approved in FY09, FY10, and FY11. Fulton County Schools has been using its fund balance strategically since FY14 implementing one-time expenditures when needed to keep the district's fund balance llevel stable. The FY18 Budget will use a small portion of the fund balance.

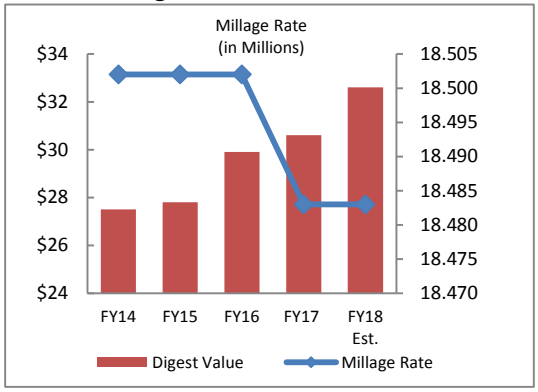
Student Enrollment -The number of students enrolled in Fulton County Schools during an official count or projection



Fiscal Year	Enrollment	% Increase
FY09	87,612	
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	96,063	0.5%
FY18 Est.	97,011	1.0%

Enrollment continues to grow but at a slower pace. The 2016-2017 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.

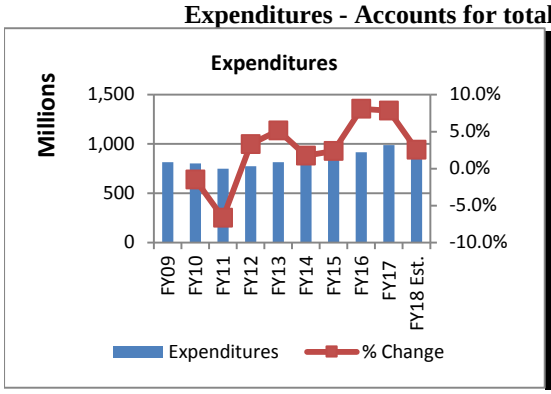
Millage Rate - The tax rate used to calculate ad valorem taxes. One mil equals $1 for every $1000 of taxable property value



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	18.483	$30.6
FY18 Est.	18.483	$32.6

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

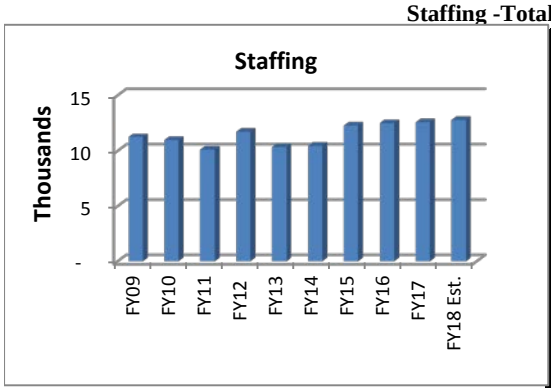
Expenditures - Accounts for total charges incurred, whether paid or unpaid for current expense.



Fiscal Year	Expenditures	% Change
FY09	$ 814,578,262	
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	$ 916,273,469	8.07%
FY17	$ 988,038,426	7.83%
FY18 Est.	$ 1,013,313,270	2.56%

FY18 expenditures includes a salary increase for teachers and a paid step increase for all employees.

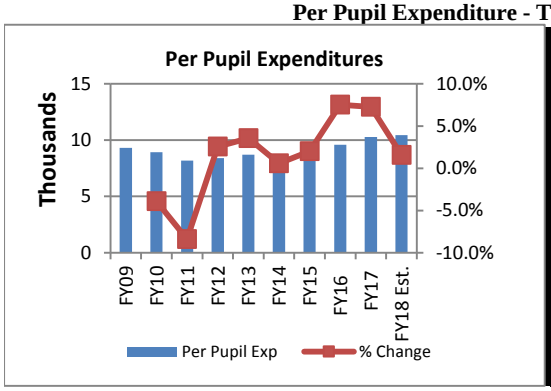
Staffing -Total positions allocated for schools and departments



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	12,573	
FY18 Est.	12,770	

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 FY18.

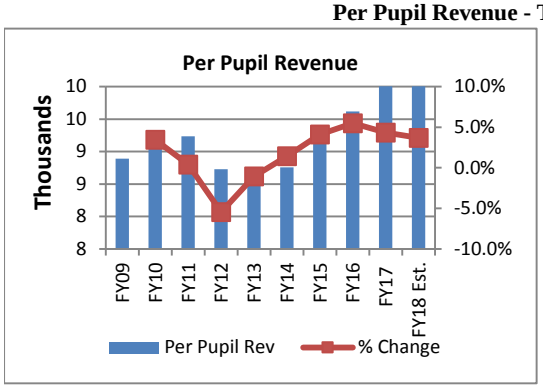
Per Pupil Expenditure - Total General Fund expenditures divided by total enrollment



Fiscal Year	Per Pupil Exp	% Change
FY09	$9,298	
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	$9,589	7.52%
FY17	$10,285	7.27%
FY18 Est.	$10,447	1.57%

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 FY18 per pupil costs slightly higher than those in FY17.

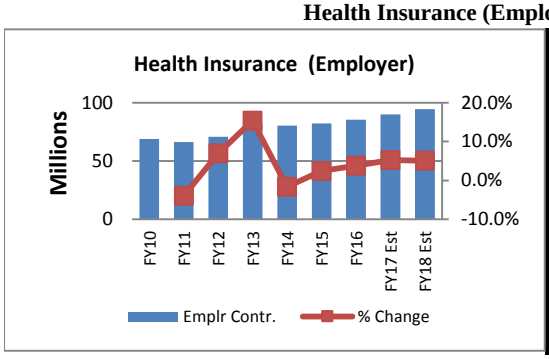
Per Pupil Revenue - Total General Fund revenues divided by total enrollment



Fiscal Year	Per Pupil Rev	% Change
FY09	$8,892	
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	$9,619	5.49%
FY17	$10,035	4.32%
FY18 Est.	$10,405	3.69%

Per pupil revenue has remained stable from FY16 through FY18.

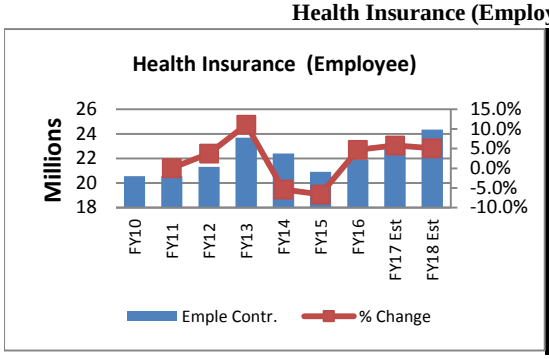
Health Insurance (Employer) - Total district's contribution to the State Health Plan



Fiscal Year	Emplr Contr.	% Change
FY10	$68,945,592	
FY11	$66,221,212	-3.95%
FY12	$70,851,113	6.99%
FY13	$81,735,447	15.36%
FY14	$80,399,767	-1.63%
FY15	$82,358,561	2.44%
FY16	$85,466,980	3.77%
FY17 Est	$89,918,579	5.21%
FY18 Est	$94,506,141	5.10%

This amount is based on the number of employees who select to participate in the State Health Benefit Plan. It is also dependent on which plan is selected and the premium associated with that plan. Since FY12, health insurance for the district has increased 37%. In FY18, the district will see another increase of $100 per month per classified employee beginning in January 2018 for a total of $5 million in additional costs.

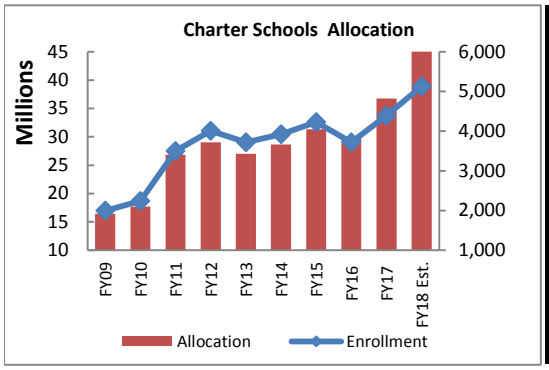
Health Insurance (Employee) - Total employee's contribution to the State Health Plan



Fiscal Year	Emple Contr.	% Change
FY10	$20,550,043	
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%
FY17 Est	$23,175,463	5.84%
FY18 Est	$24,357,853	5.10%

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.

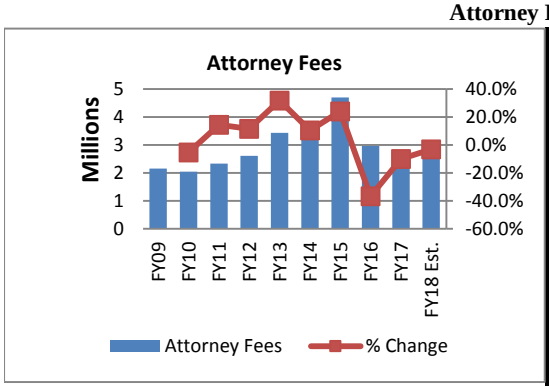
Charter Schools Allocation- Total allocation made to the Start Up Charter Schools



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	4,395	$36,736,106
FY18 Est.	5,129	$45,786,824

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 opened. For FY18 no new charter schools will open though growth in charter school budgets increases due to increases in enrollment at charter schools.

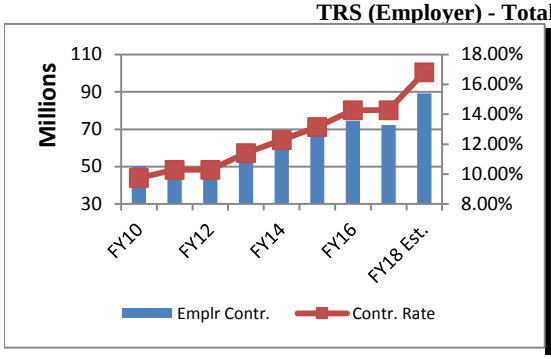
Attorney Fees - Total attorney fees paid by the district



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	$2,674,946	-9.93%
FY18 Est.	$2,591,946	-3.10%

The average cost of attorney fees over the last five years is $3.5 million. This includes a high of $3.7 million in FY14, to a low of $2.7 million in FY17.

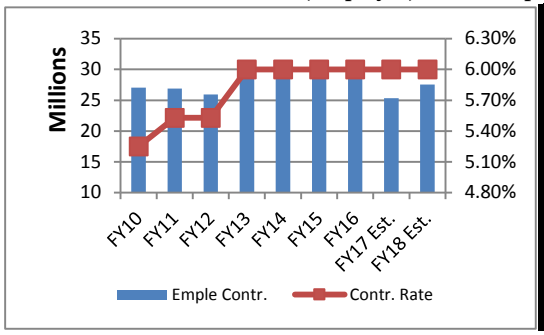
TRS (Employer) - Total district's contribution to the Teacher Retirement System



Fiscal Year	Emplr Contr.	Contr. Rate
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%
FY17 Est.	$72,229,495	14.27%
FY18 Est.	$89,229,495	16.81%

The district's contribution to TRS has been steadily increasing. For FY17, remained at 14.27% though it will increase 2.54% to 16.81% in FY18. The district can also expect increases in its TRS contribution when there are increases in the enrollment (staff increase) or an increase in salaries.

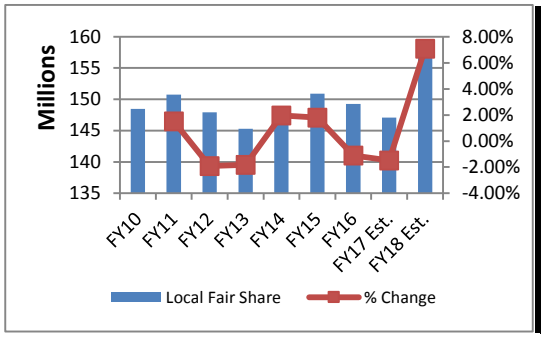
TRS (Employee) - Total employee's contribution to the Teacher Retirement System



Fiscal Year	Emple Contr.	Contr. Rate
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%
FY17 Est.	$25,308,000	6.00%
FY18 Est.	$27,568,000	6.00%

The amount is based on 6% of eligible

Local Fair Share



Fiscal Year	Local Fair Share	% Change
FY10	$148,484,364	
FY11	$150,768,212	1.51%
FY12	$147,934,613	-1.92%
FY13	$145,300,984	-1.81%
FY14	$148,220,035	1.97%
FY15	$150,926,830	1.79%
FY16	$149,269,474	-1.11%
FY17 Est.	$147,089,872	-1.48%
FY18 Est.	$158,321,001	7.09%

Local Fair Share is the amount of funds each school district is required to contribute each fiscal year to participate in the **Q**uality **B**asic **E**ducation Program. Local Fair Share is deducted each year from a district's QBE allotment as calculated by the Georgia Department of Education. In FY18, the Local Fair Share amount paid by Fulton County Schools will increase approximately 7%.

Fulton County Board of Education
Fiscal Year 2017-18 Tentative Budgets
These proposed budgets are scheduled to be adopted in final form by the Board on June 13, 2017

	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, 2017	**$ 220,685,650**	**$ 13,999,339**	**$ 5,791,018**	**$ 513,382**	**$ 27,106,928**	**$ 355,395,388**	**$ -**	**$ 623,491,705**
Revenues:								
Local Revenues	626,537,879	-	-	-	186,573,640	-	-	813,111,519
State Revenues	369,920,750	932,517	-	6,359,503	8,648,722	-	-	385,861,492
Federal Revenues	685,000	30,110,290	-	44,021,460	1,685,536	-	-	76,502,286
Other Local Revenues	12,180,576	11,783,275	15,000	490,000	380,425	53,468,000	18,706,149	97,023,425
Transfers	106,693	-	12,131,344	858,600	-	-	-	13,096,637
Total Revenues	**1,009,430,898**	**42,826,082**	**12,146,344**	**51,729,563**	**197,288,323**	**53,468,000**	**18,706,149**	**1,385,595,359**
Total Available Resources	**$1,230,116,548**	**$56,825,421**	**$17,937,362**	**$52,242,945**	**$224,395,251**	**$408,863,388**	**$18,706,149**	**$2,009,087,064**
Appropriations:								
Instruction	685,926,948	-	-	30,556,505	-	-	18,706,149	735,189,602
Pupil Services	41,520,126	-	-	4,118,003	-	-	-	45,638,129
Improvement of Instructional Services	26,947,860	-	-	14,413,370	-	-	-	41,361,230
Educational Media Services	15,036,508	-	-	-	-	-	-	15,036,508
Federal Administration	-	-	-	1,442,927	-	-	-	1,442,927
General Administration	2,602,649	-	-	855,766	-	-	-	3,458,415
School Administration	55,266,989	-	-	142,664	-	-	-	55,409,653
Support Services - Business	15,760,530	-	-	-	-	34,081,245	-	49,841,775
Maintenance and Operation	82,141,966	-	-	-	-	-	-	82,141,966
Student Transportation	52,880,418	-	-	63,522	-	-	-	52,943,940
Support Services - Central	34,223,680	-	-	75,624	-	-	-	34,299,304
Other Support Services	40,035	-	-	61,181	-	-	-	101,216
School Nutrition Program	-	42,631,826	-	-	-	-	-	42,631,826
Construction & Capital Expenditures	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-	-
Facilities Acquisition & Constr. Services	-	-	-	-	374,251,169	-	-	374,251,169
Other Outlays	965,563	-	-	-	-	-	-	965,563
Debt Service	-	-	12,132,721	-	-	-	-	12,132,721
Total Appropriations	**1,013,313,270**	**42,631,826**	**12,132,721**	**51,729,563**	**374,251,169**	**34,081,245**	**18,706,149**	**1,546,845,944**
Estimated Ending Fund Balance, June 30, 2018	**216,803,278**	**14,193,595**	**5,804,641**	**513,383**	**59,440,118**	**374,782,143**	**-**	**462,241,120**
Total Appropriations & Ending Fund Balance	**$1,230,116,548**	**$56,825,421**	**$17,937,362**	**$52,242,946**	**$433,691,287**	**$408,863,388**	**$18,706,149**	**$2,009,087,064**

*Capital ending fund balance projection is based on cash flow projections.

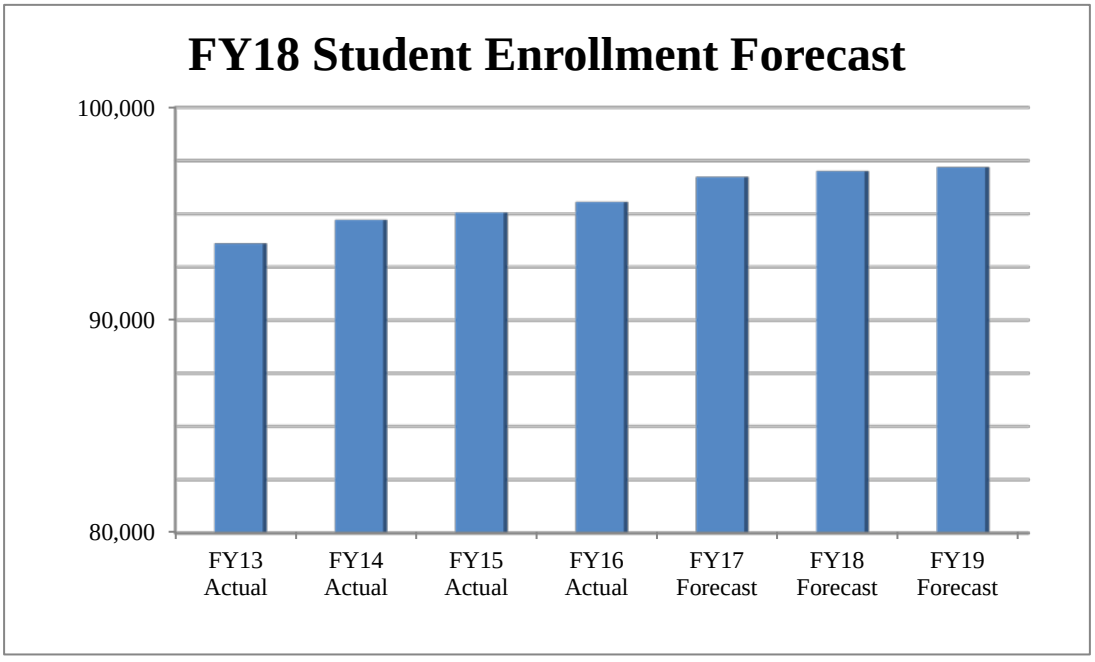
The fiscal year 2017-2018 budgets published herein are tentative. These budgets will be considered for final adoption by the Fulton County Board of Education at a meeting to be held at the North Learning Center, 450 Northridge Parkway, Sandy Springs, Georgia 30350 on June 13, 2017, at 7:00 p.m. A copy of the proposed budgets will be available for review at the Fulton County public library, the Administrative Center, and the internet at address: www.fultonschools.org.

Linda Bryant, Board President

Jeff Rose, Superintendent

Fulton County Schools
FY18 Student Enrollment Forecast
By Grade Level

Grade	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Forecast	FY18 Forecast	FY19 Forecast
SC	2,713	2,957	2,895	2,854	2,914	2,447	2,930
PreK	1,692	1,654	1,613	1,632	1,784	1,750	1,762
K	6,824	6,698	6,573	6,359	6,649	6,453	6,754
1st	6,750	7,103	6,943	6,866	6,693	6,535	6,881
2nd	6,882	6,986	7,207	6,975	7,031	6,853	6,969
3rd	6,830	7,141	7,116	7,166	7,094	7,077	6,840
4th	6,942	7,040	7,083	7,067	7,230	7,088	6,978
5th	6,898	7,115	7,074	7,057	7,135	7,419	7,055
6th - 8th	20,562	20,401	20,404	20,479	21,194	21,239	21,625
9th - 12th	27,518	27,619	28,157	29,104	29,015	30,150	29,406
Grand Total	93,611	94,714	95,065	95,559	96,739	97,011	97,200
Change from Prior FY	1,409	1,103	351	494	1,180	1,452	461



Fulton County Schools

Where Students Come First

Salary Schedules





EXECUTIVE SUMMARY

I. Work Day Calendars – 2017-18

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

II. Salary Schedules -- 2017-18

Clinic Assistants will move from the Professional Salary Schedule Grade 21 to Grade 22.

1. **2017-18 Non-Teaching Salary Schedule**
   - A. Professional Scale
   - B. Executive Scale
   - *C.* Principal/Assistant Principal Scale

2. **2017-18 Teachers Salary Schedule,**
   - A. Regular Teacher
   - B. Teacher Support
   - C. Teacher – Special Ed

3. **2017-18 School Nutrition Program Salary Schedule**

4. **2017-18 PreK Employee Salary Schedule**

5. **2017-18 Substitute Employee Salary Schedule**

6. **2017-18 Supplemental Duty Salary Schedule**

III. Comparative Salary Data

Fulton County Schools
Where Students Come First

2017-18
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

FY18 Calendar	Position	*Begin*	*End*
184	Media Paraprofessionals Instructional Paraprofessionals School Liaisons Clinic Assistants	August 2, 2017	May 25, 2018
182 FSW	School Nutrition Program Workers School Nutrition Production Chef	August 4, 2017	May 24, 2018
184	Bus Drivers	July 31, 2017	May 24, 2018
190 SNP	School Nutrition Program Managers	July 26, 2017	May 25, 2018
190	Career/Technology Teacher Campus Security - 190 Classroom Teachers/Media Specialists Cluster/School Nurses Curriculum Support Specialists Curriculum Support Teacher (CST) Data Support Specialists (Title I) Educational Interpreters Graduation Coaches Instructional Coaches IST Teachers PreK Classroom Teachers Professional Assistants 190-day Program Specialists-190 Residency Verification Officers School Police Officers School Technology Specialists Work-Based Learning Administrators	August 1, 2017	May 25, 2018
195	School Social Worker School Psychologist	July 31, 2017	June 1, 2018
200	Elementary/Middle Counselors	July 24, 2017	June 1, 2018
205	High School Counselors	July 17, 2017	June 1, 2018
210	Registrar	July 17, 2017	June 8, 2018
220	Assistant Principals-Elementary, Middle Personnel Investigators School Data Clerks	July 17, 2017	June 21, 2018
225	Assistant Principals-High	July 17, 2017	June 28, 2018
235	Administrative/Professional-235 Campus Security-235 Custodians Maintenance Principals Professional Assistants-235 Program Specialists-235 Transportation Mechanics Warehouse	July 3, 2017	June 29, 2018

Fulton County Schools
Where Students Come First

235 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

							Prof Learning Day			Teacher work day - no school for students			
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	Work / Remain	
1	Saturday	21 / 215	44 / 192	Sunday	85 / 151	102 / 134	Holiday	136 / 100	155 / 81	Sunday	193 / 43	215 / 21	1
2	Sunday	22 / 214	Saturday	64 / 172	86 / 150	Saturday	Holiday	137 / 99	156 / 80	Holiday	194 / 42	Saturday	2
3	1 / 235	23 / 213	Sunday	65 / 171	87 / 149	Sunday	Holiday	Saturday	Saturday	Holiday	195 / 41	Sunday	3
4	Holiday	24 / 212	Holiday	66 / 170	Saturday	103 / 133	117 / 119	Sunday	Sunday	Holiday	196 / 40	216 / 20	4
5	2 / 234	Saturday	45 / 191	67 / 169	Sunday	104 / 132	118 / 118	138 / 98	157 / 79	Holiday	Saturday	217 / 19	5
6	3 / 233	Sunday	46 / 190	68 / 168	88 / 148	105 / 131	Saturday	139 / 97	158 / 78	Holiday	Sunday	218 / 18	6
7	4 / 232	25 / 211	47 / 189	Saturday	89 / 147	106 / 130	Sunday	140 / 96	159 / 77	Saturday	197 / 39	219 / 17	7
8	Saturday	26 / 210	48 / 188	Sunday	90 / 146	107 / 129	119 / 117	141 / 95	160 / 76	Sunday	198 / 38	220 / 16	8
9	Sunday	27 / 209	Saturday	Holiday	91 / 145	Saturday	120 / 116	142 / 94	161 / 75	177 / 59	199 / 37	Saturday	9
10	5 / 231	28 / 208	Sunday	69 / 167	92 / 144	Sunday	121 / 115	Saturday	Saturday	178 / 58	200 / 36	Sunday	10
11	6 / 230	29 / 207	49 / 187	70 / 166	Saturday	108 / 128	122 / 114	Sunday	Sunday	179 / 57	201 / 35	221 / 15	11
12	7 / 229	Saturday	50 / 186	71 / 165	Sunday	109 / 127	123 / 113	143 / 93	162 / 74	180 / 56	Saturday	222 / 14	12
13	8 / 228	Sunday	51 / 185	72 / 164	93 / 143	110 / 126	Saturday	144 / 92	163 / 73	181 / 55	Sunday	223 / 13	13
14	9 / 227	30 / 206	52 / 184	Saturday	94 / 142	111 / 125	Sunday	145 / 91	164 / 72	Saturday	202 / 34	224 / 12	14
15	Saturday	31 / 205	53 / 183	Sunday	95 / 141	112 / 124	Holiday	146 / 90	165 / 71	Sunday	203 / 33	225 / 11	15
16	Sunday	32 / 204	Saturday	73 / 163	96 / 140	Saturday	124 / 112	147 / 89	166 / 70	182 / 54	204 / 32	Saturday	16
17	10 / 226	33 / 203	Sunday	74 / 162	97 / 139	Sunday	125 / 111	Saturday	Saturday	183 / 53	205 / 31	Sunday	17
18	11 / 225	34 / 202	54 / 182	75 / 161	Saturday	113 / 123	126 / 110	Sunday	Sunday	184 / 52	206 / 30	226 / 10	18
19	12 / 224	Saturday	55 / 181	76 / 160	Sunday	114 / 122	127 / 109	Holiday	167 / 69	185 / 51	Saturday	227 / 9	19
20	13 / 223	Sunday	56 / 180	77 / 159	Holiday	115 / 121	Saturday	148 / 88	168 / 68	186 / 50	Sunday	228 / 8	20
21	14 / 222	35 / 201	57 / 179	Saturday	Holiday	116 / 120	Sunday	149 / 87	169 / 67	Saturday	207 / 29	229 / 7	21
22	Saturday	36 / 200	58 / 178	Sunday	Holiday	Holiday	128 / 108	150 / 86	170 / 66	Sunday	208 / 28	230 / 6	22
23	Sunday	37 / 199	Saturday	78 / 158	Holiday	Saturday	129 / 107	151 / 85	171 / 65	187 / 49	209 / 27	Saturday	23
24	15 / 221	38 / 198	Sunday	79 / 157	Holiday	Sunday	130 / 106	Saturday	Saturday	188 / 48	210 / 26	Sunday	24
25	16 / 220	39 / 197	59 / 177	80 / 156	Saturday	Holiday	131 / 105	Sunday	Sunday	189 / 47	211 / 25	231 / 5	25
26	17 / 219	Saturday	60 / 176	81 / 155	Sunday	Holiday	132 / 104	152 / 84	172 / 64	190 / 46	Saturday	232 / 4	26
27	18 / 218	Sunday	61 / 175	82 / 154	98 / 138	Holiday	Saturday	153 / 83	173 / 63	191 / 45	Sunday	233 / 3	27
28	19 / 217	40 / 196	62 / 174	Saturday	99 / 137	Holiday	Sunday	154 / 82	174 / 62	Saturday	Holiday	234 / 2	28
29	Saturday	41 / 195	63 / 173	Sunday	100 / 136	Holiday	133 / 103		175 / 61	Sunday	212 / 24	235 / 1	29
30	Sunday	42 / 194	Saturday	83 / 153	101 / 135	Saturday	134 / 102		176 / 60	192 / 44	213 / 23	Saturday	30
31	20 / 216	43 / 193		84 / 152		Sunday	135 / 101		Saturday		214 / 22		31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	20	23	20	21	17	15	19	19	22	16	22	21	235

225 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

cal_2017-18.xls

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

220 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

210 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

205 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

200 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

195 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

190 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

190 DAY EMPLOYEE WORK CALENDAR FOR 2017-18 (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	**Saturday**	**4 / 187**	27 / 164	**Sunday**	68 / 123	85 / 106	Holiday	118 / 73	136 / 55	**Sunday**	172 / 19		1
2	**Sunday**	**5 / 186**	**Saturday**	47 / 144	69 / 122	**Saturday**	Holiday	119 / 72	137 / 54	Holiday	173 / 18		2
3		**6 / 185**	**Sunday**	48 / 143	70 / 121	**Sunday**	Holiday	**Saturday**	**Saturday**	Holiday	174 / 17	**Saturday**	3
4		**7 / 184**	Holiday	49 / 142	**Saturday**	86 / 105	**No Work**	**Sunday**	**Sunday**	Holiday	175 / 16	**Sunday**	4
5		**Saturday**	28 / 163	50 / 141	**Sunday**	87 / 104	**100 / 91**	120 / 71	138 / 53	Holiday	**Saturday**		5
6		**Sunday**	29 / 162	**51 / 140**	71 / 120	88 / 103	**Saturday**	121 / 70	139 / 52	Holiday	**Sunday**		6
7		8 / 183	30 / 161	**Saturday**	72 / 119	89 / 102	**Sunday**	122 / 69	140 / 51	**Saturday**	176 / 15		7
8	**Saturday**	9 / 182	31 / 160	**Sunday**	73 / 118	90 / 101	101 / 90	123 / 68	141 / 50	**Sunday**	177 / 14		8
9	**Sunday**	10 / 181	**Saturday**	Holiday	74 / 117	**Saturday**	102 / 89	124 / 67	**No Work**	156 / 35	178 / 13		9
10		11 / 180	**Sunday**	52 / 139	75 / 116	**Sunday**	103 / 88	**Saturday**	**Saturday**	157 / 34	179 / 12	**Saturday**	10
11		12 / 179	32 / 159	53 / 138	**Saturday**	91 / 100	104 / 87	**Sunday**	**Sunday**	158 / 33	180 / 11	**Sunday**	11
12		**Saturday**	33 / 158	54 / 137	**Sunday**	92 / 99	105 / 86	125 / 66	**No Work**	159 / 32	**Saturday**		12
13		**Sunday**	34 / 157	55 / 136	76 / 115	93 / 98	**Saturday**	126 / 65	142 / 49	160 / 31	**Sunday**		13
14		13 / 178	35 / 156	**Saturday**	77 / 114	94 / 97	**Sunday**	127 / 64	143 / 48	**Saturday**	181 / 10		14
15	**Saturday**	14 / 177	36 / 155	**Sunday**	78 / 113	95 / 96	Holiday	128 / 63	144 / 47	**Sunday**	182 / 9		15
16	**Sunday**	15 / 176	**Saturday**	56 / 135	79 / 112	**Saturday**	106 / 85	Holiday	145 / 46	161 / 30	183 / 8		16
17		16 / 175	**Sunday**	57 / 134	80 / 111	**Sunday**	107 / 84	**Saturday**	**Saturday**	162 / 29	184 / 7	**Saturday**	17
18		17 / 174	37 / 154	58 / 133	**Saturday**	96 / 95	108 / 83	**Sunday**	**Sunday**	163 / 28	185 / 6	**Sunday**	18
19		**Saturday**	38 / 153	59 / 132	**Sunday**	97 / 94	109 / 82	Holiday	146 / 45	164 / 27	**Saturday**		19
20		**Sunday**	39 / 152	60 / 131	Holiday	98 / 93	**Saturday**	129 / 62	147 / 44	165 / 26	**Sunday**		20
21		18 / 173	40 / 151	**Saturday**	Holiday	99 / 92	**Sunday**	130 / 61	148 / 43	**Saturday**	186 / 5		21
22	**Saturday**	19 / 172	41 / 150	**Sunday**	Holiday	Holiday	110 / 81	131 / 60	149 / 42	**Sunday**	187 / 4		22
23	**Sunday**	20 / 171	**Saturday**	61 / 130	Holiday	**Saturday**	111 / 80	132 / 59	150 / 41	166 / 25	188 / 3		23
24		21 / 170	**Sunday**	62 / 129	Holiday	**Sunday**	112 / 79	**Saturday**	**Saturday**	167 / 24	189 / 2	**Saturday**	24
25		22 / 169	42 / 149	63 / 128	**Saturday**	Holiday	113 / 78	**Sunday**	**Sunday**	168 / 23	**190 / 1**	**Sunday**	25
26	1 / 190	**Saturday**	43 / 148	64 / 127	**Sunday**	Holiday	114 / 77	133 / 58	151 / 40	169 / 22	**Saturday**		26
27	2 / 189	**Sunday**	44 / 147	65 / 126	81 / 110	Holiday	**Saturday**	134 / 57	152 / 39	170 / 21	**Sunday**		27
28	No Work	23 / 168	45 / 146	**Saturday**	82 / 109	Holiday	**Sunday**	135 / 56	153 / 38	**Saturday**	Holiday		28
29	**Saturday**	24 / 167	46 / 145	**Sunday**	83 / 108	Holiday	115 / 76		154 / 37	**Sunday**			29
30	**Sunday**	25 / 166	**Saturday**	66 / 125	84 / 107	**Saturday**	116 / 75		155 / 36	171 / 20			30
31	3 / 188	26 / 165		67 / 124		**Sunday**	117 / 74		**Saturday**				31
DATE	**JULY**	**AUG**	**SEPT**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**DATE**
Work	3	23	20	21	17	15	18	18	20	16	19	0	**190**

182 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

cal_2017-18.xls

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

184 DAY EMPLOYEE WORK CALENDAR FOR 2017-18 (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	Saturday	2 / 183	24 / 161	Sunday	64 / 121	81 / 104	Holiday	113 / 72	131 / 54	Sunday	167 / 18		1
2	Sunday	3 / 182	Saturday	44 / 141	65 / 120	Saturday	Holiday	114 / 71	132 / 53	Holiday	168 / 17		2
3		4 / 181	Sunday	45 / 140	66 / 119	Sunday	Holiday	Saturday	Saturday	Holiday	169 / 16	Saturday	3
4		No Work	Holiday	46 / 139	Saturday	82 / 103	No Work	Sunday	Sunday	Holiday	170 / 15	Sunday	4
5		Saturday	25 / 160	47 / 138	Sunday	83 / 102	No Work	115 / 70	133 / 52	Holiday	Saturday		5
6		Sunday	26 / 159	No Work	67 / 118	84 / 101	Saturday	116 / 69	134 / 51	Holiday	Sunday		6
7		5 / 180	27 / 158	Saturday	68 / 117	85 / 100	Sunday	117 / 68	135 / 50	Saturday	171 / 14		7
8	Saturday	6 / 179	28 / 157	Sunday	69 / 116	86 / 99	96 / 89	118 / 67	136 / 49	Sunday	172 / 13		8
9	Sunday	7 / 178	Saturday	Holiday	70 / 115	Saturday	97 / 88	119 / 66	No Work	151 / 34	173 / 12		9
10		8 / 177	Sunday	48 / 137	71 / 114	Sunday	98 / 87	Saturday	Saturday	152 / 33	174 / 11	Saturday	10
11		9 / 176	29 / 156	49 / 136	Saturday	87 / 98	99 / 86	Sunday	Sunday	153 / 32	175 / 10	Sunday	11
12		Saturday	30 / 155	50 / 135	Sunday	88 / 97	100 / 85	120 / 65	No Work	154 / 31	Saturday		12
13		Sunday	31 / 154	51 / 134	72 / 113	89 / 96	Saturday	121 / 64	137 / 48	155 / 30	Sunday		13
14		10 / 175	32 / 153	Saturday	73 / 112	90 / 95	Sunday	122 / 63	138 / 47	Saturday	176 / 9		14
15	Saturday	11 / 174	33 / 152	Sunday	74 / 111	91 / 94	Holiday	123 / 62	139 / 46	Sunday	177 / 8		15
16	Sunday	12 / 173	Saturday	52 / 133	75 / 110	Saturday	101 / 84	Holiday	140 / 45	156 / 29	178 / 7		16
17		13 / 172	Sunday	53 / 132	76 / 109	Sunday	102 / 83	Saturday	Saturday	157 / 28	179 / 6	Saturday	17
18		14 / 171	34 / 151	54 / 131	Saturday	92 / 93	103 / 82	Sunday	Sunday	158 / 27	180 / 5	Sunday	18
19		Saturday	35 / 150	55 / 130	Sunday	93 / 92	104 / 81	Holiday	141 / 44	159 / 26	Saturday		19
20		Sunday	36 / 149	56 / 129	Holiday	94 / 91	Saturday	124 / 61	142 / 43	160 / 25	Sunday		20
21		15 / 170	37 / 148	Saturday	Holiday	95 / 90	Sunday	125 / 60	143 / 42	Saturday	181 / 4		21
22	Saturday	16 / 169	38 / 147	Sunday	Holiday	Holiday	105 / 80	126 / 59	144 / 41	Sunday	182 / 3		22
23	Sunday	17 / 168	Saturday	57 / 128	Holiday	Saturday	106 / 79	127 / 58	145 / 40	161 / 24	183 / 2		23
24		18 / 167	Sunday	58 / 127	Holiday	Sunday	107 / 78	Saturday	Saturday	162 / 23	184 / 1	Saturday	24
25		19 / 166	39 / 146	59 / 126	Saturday	Holiday	108 / 77	Sunday	Sunday	163 / 22	No Work	Sunday	25
26		Saturday	40 / 145	60 / 125	Sunday	Holiday	109 / 76	128 / 57	146 / 39	164 / 21	Saturday		26
27		Sunday	41 / 144	61 / 124	77 / 108	Holiday	Saturday	129 / 56	147 / 38	165 / 20	Sunday		27
28		20 / 165	42 / 143	Saturday	78 / 107	Holiday	Sunday	130 / 55	148 / 37	Saturday	Holiday		28
29	Saturday	21 / 164	43 / 142	Sunday	79 / 106	Holiday	110 / 75		149 / 36	Sunday			29
30	Sunday	22 / 163	Saturday	62 / 123	80 / 105	Saturday	111 / 74		150 / 35	166 / 19			30
31	1 / 184	23 / 162		63 / 122		Sunday	112 / 73		Saturday				31
DATE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DATE
Work	1	22	20	20	17	15	17	18	20	16	18	0	184

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

184 DAY EMPLOYEE WORK CALENDAR FOR 2017-18

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

2017-18
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)

2017-18 Position Listing

Non-Teaching Salary Schedule
PROFESSIONAL (A) Salary Scale

Job Title	Grade	Scale
Accounting Assistant 3	25	A - 235
Accounting Assistant 4	26	A - 235
Alarm Response Officer	28	A - 190
Assistant Foreman, Maintenance	28	A - 235
Assistant Foreman, Transportation	28	A - 235
Assistant Supervisor, Transportation	28	A - 235
Bookkeeper, High School	27	A - 235
Building Custodian 1	20	A - 235
Building Custodian 2	23	A - 235
Building Custodian 3	25	A - 235
Bus Driver	24	A - 184
Bus Driver, Part-Time	24	A - 184 Hrly
Bus Driver, Trainee	24	A - 184 Hrly
Buyer	28	A - 235
Campus Security Associate	24	A - 190
Campus Security Associate	24	A - 235
Certified Instructor, Transportation	27	A - 235
Certified Occupational Therapy Assistant	28	A - 190
Clinic Assistant	22	A - 184
Dispatcher, Transportation	25	A - 235
Educational Interpreter	28	A - 190
Electronic Technician	26	A - 235
Environmental Technician	26	A - 235
Exec Assistant to Supt/Board	28	A - 235
Fleet Mechanic	25	A - 235
Fleet Mechanic	26	A - 235
Fleet Mechanic	27	A - 235
Food Service Manager 1	26	SNP 190
Food Service Manager 2	27	SNP 190
Food Service Manager 3	28	SNP 190
Food Service Worker	NA	SNP 182
Hazardous Materials Specialist	28	A - 235
Instructional Paraprofessional	22	A - 184
Instructional Paraprofessional - Pre-K	NA	Pre-K 184

Job Title	Grade	Scale
Inventory Processor Property Control	23	A - 235
Lead Supply Person	25	A - 235
Maintenance Mechanic 1	25	A - 235
Maintenance Mechanic 2	26	A - 235
Maintenance Mechanic 3	27	A - 235
Manager-In-Training (MIT), SNP	NA	SNP 182
Parent Liaison	22	A - 184
Personnel Investigator	28	A - 220
Physical Therapy Assistant	28	A - 190
Printer	25	A - 235
Production Chef	NA	SNP 182
Professional Assistant 2	24	A - 235
Professional Assistant 2 (Sch-Based)	24	A - 190
Professional Assistant 3	26	A - 235
Professional Assistant 3 (Sch-Based)	26	A - 235
Professional Assistant 4	27	A - 235
Registrar	25	A - 210
Residency Verification Specialist	28	A - 190
School Data Clerk	25	A - 220
School Police Investigator	28	A - 220
School Resource Officer	28	A - 190
School Resource Officer	28	A - 235
School Technology Specialist	28	A - 190
Specialist 1	27	A - 235
Specialist 2	28	A - 235
Speech-Language Pathologist Assistant	28	A - 190
Supervisor, Printing	28	A - 235
Supply Person - Warehouse	23	A - 235
Technical Support Specialist 2	28	A - 235
Trades Helper	23	A - 235
Transition Coach	28	A - 190

Salary Scale A - Professional

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
235	20	$ 22,199	$ 22,821	$ 23,460	$ 24,117	$ 24,792	$ 25,486	$ 26,200	$ 26,934	$ 27,688	$ 28,463	$ 29,260	$ 30,079	$ 30,921	$ 31,787	$ 32,677	$ 33,592	$ 34,533	$ 35,500	$ 36,494	$ 37,516	$ 38,566	$ 39,646	$ 40,756
	21	$ 23,654	$ 24,316	$ 24,997	$ 25,697	$ 26,417	$ 27,157	$ 27,917	$ 28,699	$ 29,503	$ 30,329	$ 31,178	$ 32,051	$ 32,948	$ 33,871	$ 34,819	$ 35,794	$ 36,796	$ 37,826	$ 38,885	$ 39,974	$ 41,093	$ 42,244	$ 43,427
	22	$ 25,446	$ 26,158	$ 26,890	$ 27,643	$ 28,417	$ 29,213	$ 30,031	$ 30,872	$ 31,736	$ 32,625	$ 33,538	$ 34,477	$ 35,442	$ 36,434	$ 37,454	$ 38,503	$ 39,581	$ 40,689	$ 41,828	$ 42,999	$ 44,203	$ 45,441	$ 46,713
	23	$ 27,570	$ 28,342	$ 29,136	$ 29,952	$ 30,791	$ 31,653	$ 32,539	$ 33,450	$ 34,387	$ 35,350	$ 36,340	$ 37,358	$ 38,404	$ 39,479	$ 40,584	$ 41,720	$ 42,888	$ 44,089	$ 45,323	$ 46,592	$ 47,897	$ 49,238	$ 50,617
	24	$ 30,144	$ 30,988	$ 31,856	$ 32,748	$ 33,665	$ 34,608	$ 35,577	$ 36,573	$ 37,597	$ 38,650	$ 39,732	$ 40,845	$ 41,989	$ 43,165	$ 44,374	$ 45,616	$ 46,893	$ 48,206	$ 49,556	$ 50,944	$ 52,370	$ 53,836	$ 55,343
	25	$ 33,055	$ 33,981	$ 34,932	$ 35,910	$ 36,915	$ 37,949	$ 39,012	$ 40,104	$ 41,227	$ 42,381	$ 43,568	$ 44,788	$ 46,042	$ 47,331	$ 48,656	$ 50,018	$ 51,419	$ 52,859	$ 54,339	$ 55,860	$ 57,424	$ 59,032	$ 60,685
	26	$ 36,412	$ 37,432	$ 38,480	$ 39,557	$ 40,665	$ 41,804	$ 42,974	$ 44,177	$ 45,414	$ 46,686	$ 47,993	$ 49,337	$ 50,718	$ 52,138	$ 53,598	$ 55,099	$ 56,642	$ 58,228	$ 59,858	$ 61,534	$ 63,257	$ 65,028	$ 66,849
	27	$ 40,552	$ 41,687	$ 42,854	$ 44,054	$ 45,288	$ 46,556	$ 47,860	$ 49,200	$ 50,578	$ 51,994	$ 53,450	$ 54,947	$ 56,486	$ 58,068	$ 59,694	$ 61,365	$ 63,083	$ 64,849	$ 66,665	$ 68,532	$ 70,451	$ 72,424	$ 74,452
	28	$ 45,365	$ 46,635	$ 47,941	$ 49,283	$ 50,663	$ 52,082	$ 53,540	$ 55,039	$ 56,580	$ 58,164	$ 59,793	$ 61,467	$ 63,188	$ 64,957	$ 66,776	$ 68,646	$ 70,568	$ 72,544	$ 74,575	$ 76,663	$ 78,810	$ 81,017	$ 83,285

		Step																						
	Grade	1 - 3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	01-04	22	23	24	25
220	25	$ 30,944	$ 31,810	$ 32,701	$ 33,617	$ 34,558	$ 35,526	$ 36,521	$ 37,544	$ 38,595	$ 39,676	$ 40,787	$ 41,929	$ 43,103	$ 44,310	$ 45,551	$ 46,826	$ 48,137	$ 49,485	$ 50,871	$ 52,295	$ 53,759	$ 55,264	$ 56,811
	28	$ 42,470	$ 43,659	$ 44,881	$ 46,138	$ 47,430	$ 48,758	$ 50,123	$ 51,526	$ 52,969	$ 54,452	$ 55,977	$ 57,544	$ 59,155	$ 60,811	$ 62,514	$ 64,264	$ 66,063	$ 67,913	$ 69,815	$ 71,770	$ 73,780	$ 75,846	$ 77,970

		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	$ 29,538	$ 30,365	$ 31,215	$ 32,089	$ 32,988	$ 33,912	$ 34,862	$ 35,838	$ 36,841	$ 37,873	$ 38,933	$ 40,023	$ 41,144	$ 42,296	$ 43,480	$ 44,697	$ 45,949	$ 47,236	$ 48,559	$ 49,919	$ 51,317	$ 52,754	$ 54,231
	27	$ 36,239	$ 37,254	$ 38,297	$ 39,369	$ 40,471	$ 41,604	$ 42,769	$ 43,967	$ 45,198	$ 46,464	$ 47,765	$ 49,102	$ 50,477	$ 51,890	$ 53,343	$ 54,837	$ 56,372	$ 57,950	$ 59,573	$ 61,241	$ 62,956	$ 64,719	$ 66,531

		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	$ 20,573	$ 21,149	$ 21,741	$ 22,350	$ 22,976	$ 23,619	$ 24,280	$ 24,960	$ 25,659	$ 26,377	$ 27,116	$ 27,875	$ 28,655	$ 29,457	$ 30,282	$ 31,130	$ 32,002	$ 32,898	$ 33,819	$ 34,766	$ 35,739	$ 36,740	$ 37,769
	24	$ 24,374	$ 25,056	$ 25,758	$ 26,479	$ 27,220	$ 27,982	$ 28,766	$ 29,571	$ 30,399	$ 31,250	$ 32,125	$ 33,024	$ 33,949	$ 34,900	$ 35,877	$ 36,882	$ 37,915	$ 38,977	$ 40,068	$ 41,190	$ 42,343	$ 43,529	$ 44,748
	26	$ 29,440	$ 30,264	$ 31,111	$ 31,982	$ 32,878	$ 33,799	$ 34,745	$ 35,718	$ 36,718	$ 37,746	$ 38,803	$ 39,889	$ 41,006	$ 42,154	$ 43,334	$ 44,547	$ 45,794	$ 47,076	$ 48,394	$ 49,749	$ 51,142	$ 52,574	$ 54,046
	27	$ 32,788	$ 33,706	$ 34,650	$ 35,620	$ 36,617	$ 37,642	$ 38,696	$ 39,780	$ 40,894	$ 42,039	$ 43,216	$ 44,426	$ 45,670	$ 46,949	$ 48,264	$ 49,615	$ 51,004	$ 52,432	$ 53,900	$ 55,409	$ 56,960	$ 58,555	$ 60,195
	28	$ 36,676	$ 37,703	$ 38,759	$ 39,844	$ 40,960	$ 42,107	$ 43,286	$ 44,498	$ 45,744	$ 47,025	$ 48,342	$ 49,696	$ 51,088	$ 52,518	$ 53,989	$ 55,501	$ 57,055	$ 58,653	$ 60,295	$ 61,983	$ 63,719	$ 65,503	$ 67,337

Bus Drivers

		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	$ 15,165	$ 15,590	$ 15,590	$ 16,027	$ 16,476	$ 16,937	$ 17,411	$ 17,898	$ 18,399	$ 18,914	$ 19,444	$ 19,988	$ 20,548	$ 21,123	$ 21,714	$ 22,322	$ 22,947	$ 23,590	$ 24,251	$ 24,930	$ 25,628	$ 26,346	$ 27,084

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
##	22	$ 19,923	$ 20,481	$ 21,054	$ 21,644	$ 22,250	$ 22,873	$ 23,513	$ 24,171	$ 24,848	$ 25,544	$ 26,259	$ 26,994	$ 27,750	$ 28,527	$ 29,326	$ 30,147	$ 30,991	$ 31,859	$ 32,751	$ 33,668	$ 34,611	$ 35,580	$ 36,576

Non-Teaching Salary Schedule
EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Area Executive Director	35	B - 235
Area Superintendent	37	B - 235
Asst Superintendent, Learning/Teaching	38	B - 235
Asst Superintendent, Sch Accountability & Gov	38	B - 235
Asst Superintendent, Student Support Svcs	38	B - 235
Accountant 4	30	B - 235
Analyst, Information Security	30	B - 235
Budget Analyst 3	30	B - 235
Business Analyst, Payroll and Benefits	31	B - 235
Business Analyst, Information Technology	31	B - 235
Captain, School Police Officers	31	B - 235
Chief Financial Officer	39	B - 235
Chief Information Officer	39	B - 235
Chief Talent Officer	39	B - 235
Chief of School Police	32	B - 235
Cluster School Nurse	29	B - 190
Coord Academics	32	B - 235
Coord Accounting Services	32	B - 235
Coord Accounts Payable	32	B - 235
Coord Advanced Studies	32	B - 235
Coord Architecture & Engineering	32	B - 235
Coord IT 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 Communications	32	B - 235
Coord Compliance	32	B - 235
Coord Continuous Improvement	32	B - 235
Coord Continuous Improvement, Accountability	32	B - 235
Coord Counseling & Graduation Support	32	B - 235
Coord Data Utilization	32	B - 235
Coord Early Childhood & Remedial Prog	32	B - 235
Coord Emergency Management	31	B - 235
Coord Environmental Services	31	B - 235
Coord ESOL	32	B - 235
Coord Fulton Education Foundation	31	B - 235
Coord Grant Development	32	B - 235
Coord Health/Physical Education	32	B - 235
Coord Infrastructure Administration	32	B - 235
Coord Intervention Services	32	B - 235
Coord IT Training and Support	32	B - 235
Coord Learning & Development	31	B - 235
Coord Local School Accounting	32	B - 235
Coord Network Administration	31	B - 235
Coord Operational Planning	32	B - 235
Coord Operations Support	32	B - 235
Coord Performing Arts	32	B - 235
Coord Portables & Renovations	32	B - 235
Coord Retirement Services	32	B - 235
Coord SAP Payroll and Benefits	32	B - 235
Coord School Accountability	31	B - 235
Coord School Nutrition Program	32	B - 235
Coord School Technology Support	32	B - 235
Coord Services for Exceptional Children	32	B - 235
Coord Social Work Services	31	B - 235
Coord 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 Utilities Services	32	B - 235
Coord Virtual & Extended Learning	31	B - 235
Coord Visual Arts	32	B - 235
Counselor ES & MS	30	B - 200
Counselor HS	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
Dir Assessment	34	B - 235
Dir Athletics	34	B - 235
Dir Auxiliary Services	34	B - 235
Dir Budget Services	33	B - 235
Dir Capital Improvements	34	B - 235
Dir Data Utilization	34	B - 235
Dir Data Warehouse	33	B - 235
Dir (Facilities) Maintenance Services	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 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 Student Discipline	33	B - 235
Dir Student Information Systems	34	B - 235
Dir Talent Staffing	34	B - 235
Dir Title I	34	B - 235
Dir Transportation	34	B - 235
District Chef	29	SNP-210

DRAFT

EXECUTIVE (B) Salary Scale

Job Title	Grade	Scale
Exec Dir Accountability	35	B - 235
Exec Dir Accounting & Retirement Services	35	B - 235
Exec Dir Capital Improvements	35	B - 235
Exec Dir Career Technology	35	B - 235
Exec Dir Communications	35	B - 235
Exec Dir Contracting	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 Payroll & Benefits	35	B - 235
Exec Dir Professional Learning	35	B - 235
Exec Dir Operational Planning	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 Talent Staffing	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/Portables	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 Records Management	30	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 RTI/SST	29	B - 235
Program Admin RTI/DISPRO	29	B - 235
Program Admin Section 504/Counseling	29	B - 235

Job Title	Grade	Scale
Program Evaluation Analyst	30	B - 235
Program Mgr Records Retention	30	B - 235
Program Mgr SN Mktg & Communications	29	B - 235
Program Specialist	30	B - 235
Project Manager Information Technology	31	B - 235
Property Analyst	29	B - 235
Purchasing Agent	31	B - 235
Research & Evaluation Analyst	30	B - 235
Remedial Analyst Pre-K	29	B - 235
Risk Manager	31	B - 235
SAP Basis/Security Administrator	32	B - 235
SAP FICO Config Administrator	32	B - 235
SAP HCM Config Administrator	32	B - 235
SAP HCM/Talent Mgmt Administrator	32	B - 235
School Nurse (Special Education Nurse)	29	B - 190
School Psychologist	30	B - 195
School Social Worker	30	B - 195
Senior Buyer	29	B - 235
Senior Developer	32	B - 235
Senior Project Manager, Information Tech	32	B - 235
SQL Administrator	31	B - 235
Supv Accounts Payable	29	B - 235
Supv Benefits	30	B - 235
Supv 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	$ 59,432	$ 61,096	$ 62,807	$ 64,566	$ 66,374	$ 68,232	$ 70,143	$ 72,107	$ 74,126	$ 76,202	$ 78,336	$ 80,529	$ 82,784	$ 85,102	$ 87,485	$ 89,935	$ 92,453	$ 95,042
	30	$ 63,108	$ 64,875	$ 66,692	$ 68,559	$ 70,479	$ 72,452	$ 74,481	$ 76,566	$ 78,710	$ 80,914	$ 83,180	$ 85,509	$ 87,903	$ 90,364	$ 92,894	$ 95,495	$ 98,169	$ 100,918
	31	$ 67,469	$ 69,358	$ 71,300	$ 73,296	$ 75,348	$ 77,458	$ 79,627	$ 81,857	$ 84,149	$ 86,505	$ 88,927	$ 91,417	$ 93,977	$ 96,608	$ 99,313	$ 102,094	$ 104,953	$ 107,892
	32	$ 72,576	$ 74,608	$ 76,697	$ 78,845	$ 81,053	$ 83,322	$ 85,655	$ 88,053	$ 90,518	$ 93,053	$ 95,658	$ 98,336	$ 101,089	$ 103,919	$ 106,829	$ 109,820	$ 112,895	$ 116,056
	33	$ 78,619	$ 80,820	$ 83,083	$ 85,409	$ 87,800	$ 90,258	$ 92,785	$ 95,383	$ 98,054	$ 100,800	$ 103,622	$ 106,523	$ 109,506	$ 112,572	$ 115,724	$ 118,964	$ 122,295	$ 125,719
	34	$ 85,721	$ 88,121	$ 90,588	$ 93,124	$ 95,731	$ 98,411	$ 101,166	$ 103,999	$ 106,911	$ 109,904	$ 112,981	$ 116,144	$ 119,396	$ 122,739	$ 126,176	$ 129,709	$ 133,341	$ 137,075
	35	$ 88,737	$ 91,222	$ 93,776	$ 96,402	$ 99,101	$ 101,876	$ 104,729	$ 107,661	$ 110,675	$ 113,774	$ 116,960	$ 120,235	$ 123,602	$ 127,063	$ 130,621	$ 134,278	$ 138,038	$ 141,903
	36	$ 95,087	$ 97,749	$ 100,486	$ 103,300	$ 106,192	$ 109,165	$ 112,222	$ 115,364	$ 118,594	$ 121,915	$ 125,329	$ 128,838	$ 132,445	$ 136,153	$ 139,965	$ 143,884	$ 147,913	$ 152,055
	37	$ 102,603	$ 105,476	$ 108,429	$ 111,465	$ 114,586	$ 117,794	$ 121,092	$ 124,483	$ 127,969	$ 131,552	$ 135,235	$ 139,022	$ 142,915	$ 146,917	$ 151,031	$ 155,260	$ 159,607	$ 164,076
	38	$ 111,404	$ 114,523	$ 117,730	$ 121,026	$ 124,415	$ 127,899	$ 131,480	$ 135,161	$ 138,946	$ 142,836	$ 146,835	$ 150,946	$ 155,172	$ 159,517	$ 163,983	$ 168,575	$ 173,295	$ 178,147
	39	$ 121,813	$ 125,224	$ 128,730	$ 132,334	$ 136,039	$ 139,848	$ 143,764	$ 147,789	$ 151,927	$ 156,181	$ 160,554	$ 165,050	$ 169,671	$ 174,422	$ 179,306	$ 184,327	$ 189,488	$ 194,794

		Step																	
	Grade	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
190	29	$ 48,052	$ 49,397	$ 50,780	$ 52,202	$ 53,664	$ 55,167	$ 56,712	$ 58,300	$ 59,932	$ 61,610	$ 63,335	$ 65,108	$ 66,931	$ 68,805	$ 70,732	$ 72,712	$ 74,748	$ 76,841
	30	$ 51,023	$ 52,452	$ 53,921	$ 55,431	$ 56,983	$ 58,579	$ 60,219	$ 61,905	$ 63,638	$ 65,420	$ 67,252	$ 69,135	$ 71,071	$ 73,061	$ 75,107	$ 77,210	$ 79,372	$ 81,594

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	$ 52,367	$ 53,833	$ 55,340	$ 56,890	$ 58,483	$ 60,121	$ 61,804	$ 63,534	$ 65,313	$ 67,142	$ 69,022	$ 70,955	$ 72,942	$ 74,984	$ 77,084	$ 79,242	$ 81,461	$ 83,742

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	$ 53,709	$ 55,213	$ 56,759	$ 58,348	$ 59,982	$ 61,661	$ 63,387	$ 65,162	$ 66,987	$ 68,863	$ 70,791	$ 72,773	$ 74,811	$ 76,906	$ 79,059	$ 81,273	$ 83,549	$ 85,888

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	$ 55,052	$ 56,593	$ 58,178	$ 59,807	$ 61,482	$ 63,203	$ 64,973	$ 66,792	$ 68,662	$ 70,585	$ 72,561	$ 74,593	$ 76,682	$ 78,829	$ 81,036	$ 83,305	$ 85,638	$ 88,036

2017-18 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

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	$ 83,083	$ 85,409	$ 87,800	$ 90,258	$ 92,785	$ 95,383	$ 98,054	$ 100,800	$ 103,622	$ 106,523	$ 109,506	$ 112,572	$ 115,724	$ 118,964	$ 122,295	$ 125,719
	34	$ 90,588	$ 93,124	$ 95,731	$ 98,411	$ 101,166	$ 103,999	$ 106,911	$ 109,904	$ 112,981	$ 116,144	$ 119,396	$ 122,739	$ 126,176	$ 129,709	$ 133,341	$ 137,075
	35	$ 93,776	$ 96,402	$ 99,101	$ 101,876	$ 104,729	$ 107,661	$ 110,675	$ 113,774	$ 116,960	$ 120,235	$ 123,602	$ 127,063	$ 130,621	$ 134,278	$ 138,038	$ 141,903

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	$ 73,432	$ 75,488	$ 77,602	$ 79,775	$ 82,009	$ 84,305	$ 86,666	$ 89,093	$ 91,588	$ 94,152	$ 96,788	$ 99,498	$ 102,284	$ 105,148	$ 108,092	$ 111,119

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	$ 66,748	$ 68,617	$ 70,538	$ 72,513	$ 74,543	$ 76,630	$ 78,776	$ 80,982	$ 83,250	$ 85,581	$ 87,977	$ 90,440	$ 92,972	$ 95,575	$ 98,251	$ 101,002
	32	$ 71,802	$ 73,812	$ 75,879	$ 78,004	$ 80,188	$ 82,433	$ 84,741	$ 87,114	$ 89,553	$ 92,060	$ 94,638	$ 97,288	$ 100,012	$ 102,812	$ 105,691	$ 108,650

2017-18
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**

2017-18 Position Listing

Teaching Salary Schedules

Job Title	Contract Days	Pay Scale
Administrative Assistant	190	Regular Teacher
Media and Educational Technology Instructor	190	Regular Teacher
RTI Disproportionality Support	190	Regular Teacher
Teacher - Regular Classroom	190	Regular Teacher

Teacher - Pre-Kindergarten	190	Pre-K

Audiologist	190	SPED
Occupational Therapist	190	SPED
Physical Therapist	190	SPED
Pre-K Diagnostician	190	SPED
Speech Language Pathologist	190	SPED
Teacher - Adaptive Art, Adaptive PE, Music Therapist	190	SPED
Teacher - Special Education	190	SPED

Curriculum Support Teacher (CST)	190	TSS
Data Support Specialist (Title I)	190	TSS
Graduation Coach	190	TSS
Instructional Support Teacher (IST)	190	TSS
Lead Data Support Specialist (Title I)	190	TSS
Lead Improvement Coach (Title I)	190	TSS
RTI Resource Support	190	TSS
School Improvement Coach	190	TSS
Support Specialist, CTAE	190	TSS
Support Specialist, ESOL	190	TSS
Support Specialist, Teaching Museum	190	TSS
Support Specialist, Title I	190	TSS

FULTON COUNTY BOARD OF EDUCATION
TEACHER (190 DAY) SALARY SCHEDULE
2017-2018 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$3,741	$44,892	$4,153	$49,836	$4,528	$54,336	$4,865	$58,380
1	$3,741	$44,892	$4,153	$49,836	$4,528	$54,336	$4,865	$58,380
2	$3,771	$45,252	$4,186	$50,232	$4,565	$54,780	$4,904	$58,848
3	$3,771	$45,252	$4,186	$50,232	$4,565	$54,780	$4,904	$58,848
4	$3,808	$45,696	$4,226	$50,712	$4,606	$55,272	$4,950	$59,400
5	$3,808	$45,696	$4,226	$50,712	$4,606	$55,272	$4,950	$59,400
6	$3,993	$47,916	$4,434	$53,208	$4,834	$58,008	$5,282	$63,384
7	$3,993	$47,916	$4,434	$53,208	$4,901	$58,812	$5,440	$65,280
8	$4,049	$48,588	$4,532	$54,384	$5,120	$61,440	$5,684	$68,208
9	$4,107	$49,284	$4,669	$56,028	$5,274	$63,288	$5,855	$70,260
10	$4,222	$50,664	$4,686	$56,232	$5,274	$63,288	$5,855	$70,260
11	$4,340	$52,080	$4,816	$57,792	$5,434	$65,208	$6,031	$72,372
12	$4,461	$53,532	$4,951	$59,412	$5,434	$65,208	$6,031	$72,372
13	$4,586	$55,032	$5,091	$61,092	$5,596	$67,152	$6,212	$74,544
14	$4,715	$56,580	$5,233	$62,796	$5,706	$68,472	$6,212	$74,544
15	$4,847	$58,164	$5,379	$64,548	$5,866	$70,392	$6,397	$76,764
16	$4,984	$59,808	$5,529	$66,348	$6,030	$72,360	$6,481	$77,772
17	$5,122	$61,464	$5,684	$68,208	$6,199	$74,388	$6,663	$79,956
18	$5,266	$63,192	$5,845	$70,140	$6,373	$76,476	$6,849	$82,188
19	$5,413	$64,956	$6,009	$72,108	$6,550	$78,600	$7,041	$84,492
20	$5,565	$66,780	$6,176	$74,112	$6,734	$80,808	$7,238	$86,856
21	$5,565	$66,780	$6,176	$74,112	$6,734	$80,808	$7,238	$86,856
22	$5,565	$66,780	$6,176	$74,112	$6,734	$80,808	$7,238	$86,856
23	$5,662	$67,944	$6,284	$75,408	$6,853	$82,236	$7,364	$88,368
24	$5,662	$67,944	$6,284	$75,408	$6,853	$82,236	$7,364	$88,368
25	$5,821	$69,852	$6,461	$77,532	$7,045	$84,540	$7,570	$90,840
26	$5,983	$71,796	$6,640	$79,680	$7,242	$86,904	$7,782	$93,384
OVER 26	$5,983	$71,796	$6,640	$79,680	$7,242	$86,904	$7,782	$93,384
OS*: FY09 Only	***$6,152***	***$73,824***	***$6,827***	***$81,924***	***$7,445***	***$89,340***	***$8,001***	***$96,012***

*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 FY18, eligible employees, as identified by the GaDOE, will be compensated accordingly.

FULTON COUNTY BOARD OF EDUCATION
TEACHER SUPPORT (190 DAY) SALARY SCHEDULE
2017-2018 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$4,204	$50,448	$4,618	$55,416	$4,991	$59,892	$5,328	$63,936
1	$4,204	$50,448	$4,618	$55,416	$4,991	$59,892	$5,328	$63,936
2	$4,238	$50,856	$4,653	$55,836	$5,032	$60,384	$5,371	$64,452
3	$4,238	$50,856	$4,653	$55,836	$5,032	$60,384	$5,371	$64,452
4	$4,279	$51,348	$4,698	$56,376	$5,078	$60,936	$5,422	$65,064
5	$4,279	$51,348	$4,698	$56,376	$5,078	$60,936	$5,422	$65,064
6	$4,476	$53,712	$4,914	$58,968	$5,314	$63,768	$5,677	$68,124
7	$4,476	$53,712	$4,914	$58,968	$5,314	$63,768	$5,764	$69,168
8	$4,531	$54,372	$4,977	$59,724	$5,382	$64,584	$5,923	$71,076
9	$4,587	$55,044	$5,040	$60,480	$5,450	$65,400	$6,168	$74,016
10	$4,703	$56,436	$5,166	$61,992	$5,590	$67,080	$6,337	$76,044
11	$4,821	$57,852	$5,297	$63,564	$5,732	$68,784	$6,337	$76,044
12	$4,943	$59,316	$5,434	$65,208	$5,880	$70,560	$6,513	$78,156
13	$5,067	$60,804	$5,571	$66,852	$6,031	$72,372	$6,513	$78,156
14	$5,197	$62,364	$5,714	$68,568	$6,186	$74,232	$6,694	$80,328
15	$5,330	$63,960	$5,861	$70,332	$6,345	$76,140	$6,786	$81,432
16	$5,464	$65,568	$6,012	$72,144	$6,510	$78,120	$6,964	$83,568
17	$5,605	$67,260	$6,166	$73,992	$6,679	$80,148	$7,145	$85,740
18	$5,748	$68,976	$6,326	$75,912	$6,852	$82,224	$7,331	$87,972
19	$5,895	$70,740	$6,489	$77,868	$7,030	$84,360	$7,523	$90,276
20	$6,046	$72,552	$6,657	$79,884	$7,214	$86,568	$7,719	$92,628
21	$6,046	$72,552	$6,657	$79,884	$7,214	$86,568	$7,719	$92,628
22	$6,046	$72,552	$6,657	$79,884	$7,214	$86,568	$7,719	$92,628
23	$6,126	$73,512	$6,747	$80,964	$7,316	$87,792	$7,830	$93,960
24	$6,126	$73,512	$6,747	$80,964	$7,316	$87,792	$7,830	$93,960
25	$6,284	$75,408	$6,924	$83,088	$7,508	$90,096	$8,036	$96,432
26	$6,447	$77,364	$7,104	$85,248	$7,705	$92,460	$8,247	$98,964
OVER 26	$6,447	$77,364	$7,104	$85,248	$7,705	$92,460	$8,247	$98,964
OS*: FY09 Only	***$6,616***	***$79,392***	***$7,290***	***$87,480***	***$7,908***	***$94,896***	***$8,464***	***$101,568***

*Off-Scale (OS): Phantom steps created due to shifting all scales to provide a step without increasing annual salary in FY09

FULTON COUNTY BOARD OF EDUCATION
SPECIAL EDUCATION (SPED) TEACHER SALARY SCHEDULE**
2017-2018 SCHOOL YEAR

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
STEP	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**	**MONTH**	**ANNUAL**
0	$3,991	$47,892	$4,403	$52,836	$4,778	$57,336	$5,115	$61,380
1	$3,991	$47,892	$4,403	$52,836	$4,778	$57,336	$5,115	$61,380
2	$4,021	$48,252	$4,436	$53,232	$4,815	$57,780	$5,154	$61,848
3	$4,021	$48,252	$4,436	$53,232	$4,815	$57,780	$5,154	$61,848
4	$4,058	$48,696	$4,476	$53,712	$4,856	$58,272	$5,200	$62,400
5	$4,058	$48,696	$4,476	$53,712	$4,856	$58,272	$5,200	$62,400
6	$4,243	$50,916	$4,684	$56,208	$5,084	$61,008	$5,532	$66,384
7	$4,243	$50,916	$4,684	$56,208	$5,151	$61,812	$5,690	$68,280
8	$4,299	$51,588	$4,782	$57,384	$5,370	$64,440	$5,934	$71,208
9	$4,357	$52,284	$4,919	$59,028	$5,524	$66,288	$6,105	$73,260
10	$4,472	$53,664	$4,936	$59,232	$5,524	$66,288	$6,105	$73,260
11	$4,590	$55,080	$5,066	$60,792	$5,684	$68,208	$6,281	$75,372
12	$4,711	$56,532	$5,201	$62,412	$5,684	$68,208	$6,281	$75,372
13	$4,836	$58,032	$5,341	$64,092	$5,846	$70,152	$6,462	$77,544
14	$4,965	$59,580	$5,483	$65,796	$5,956	$71,472	$6,462	$77,544
15	$5,097	$61,164	$5,629	$67,548	$6,116	$73,392	$6,647	$79,764
16	$5,234	$62,808	$5,779	$69,348	$6,280	$75,360	$6,731	$80,772
17	$5,372	$64,464	$5,934	$71,208	$6,449	$77,388	$6,913	$82,956
18	$5,516	$66,192	$6,095	$73,140	$6,623	$79,476	$7,099	$85,188
19	$5,663	$67,956	$6,259	$75,108	$6,800	$81,600	$7,291	$87,492
20	$5,815	$69,780	$6,426	$77,112	$6,984	$83,808	$7,488	$89,856
21	$5,815	$69,780	$6,426	$77,112	$6,984	$83,808	$7,488	$89,856
22	$5,815	$69,780	$6,426	$77,112	$6,984	$83,808	$7,488	$89,856
23	$5,912	$70,944	$6,534	$78,408	$7,103	$85,236	$7,614	$91,368
24	$5,912	$70,944	$6,534	$78,408	$7,103	$85,236	$7,614	$91,368
25	$6,071	$72,852	$6,711	$80,532	$7,295	$87,540	$7,820	$93,840
26	$6,233	$74,796	$6,890	$82,680	$7,492	$89,904	$8,032	$96,384
OVER 26	$6,233	$74,796	$6,890	$82,680	$7,492	$89,904	$8,032	$96,384
OS*: FY09 Only	**$6,402**	**$76,824**	**$7,077**	**$84,924**	**$7,695**	**$92,340**	**$8,251**	**$99,012**

*Off-Scale (OS): Phantom steps created due to shifting all scales to provide a step without increasing annual salary in FY09

**** 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.**

2017-18
School Nutrition
Salary Schedule

Which includes the following Board approved documents:

Food Service Worker Schedule
Production Chef Schedule

DRAFT - 1% Increase

Fulton County Board of Education
2017-18 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	*$ 11.59*	*$ 11.92*	*$ 12.25*	*$ 12.59*	*$ 12.94*	*$ 13.30*	*$ 13.67*	*$ 14.05*	*$ 14.44*	*$ 14.84*	*$ 15.26*	*$ 15.69*	*$ 16.13*	*$ 16.58*	*$ 17.04*	*$ 17.52*	*$ 18.01*	*$ 18.51*	*$ 19.03*	*$ 19.56*	*$ 20.11*	*$ 20.67*	*$ 21.25*
4.0	*Annual*	$ 8,440	$ 8,676	$ 8,919	$ 9,166	$ 9,420	$ 9,682	$ 9,952	$ 10,228	$ 10,512	$ 10,804	$ 11,109	$ 11,422	$ 11,743	$ 12,070	$ 12,405	$ 12,755	$ 13,111	$ 13,475	$ 13,854	$ 14,240	$ 14,640	$ 15,048	$ 15,470
	Period	$ 351.65	$ 361.50	$ 371.62	$ 381.90	$ 392.51	$ 403.43	$ 414.66	$ 426.18	$ 438.01	$ 450.15	$ 462.89	$ 475.93	$ 489.28	$ 502.93	$ 516.88	$ 531.44	$ 546.30	$ 561.47	$ 577.24	$ 593.32	$ 610.00	$ 626.99	$ 644.58
4.5	*Annual*	$ 9,495	$ 9,761	$ 10,034	$ 10,311	$ 10,598	$ 10,893	$ 11,196	$ 11,507	$ 11,826	$ 12,154	$ 12,498	$ 12,850	$ 13,210	$ 13,579	$ 13,956	$ 14,349	$ 14,750	$ 15,160	$ 15,586	$ 16,020	$ 16,470	$ 16,929	$ 17,404
	Period	$ 395.61	$ 406.69	$ 418.08	$ 429.63	$ 441.58	$ 453.86	$ 466.49	$ 479.46	$ 492.77	$ 506.42	$ 520.75	$ 535.42	$ 550.44	$ 565.79	$ 581.49	$ 597.87	$ 614.59	$ 631.65	$ 649.40	$ 667.49	$ 686.25	$ 705.36	$ 725.16
5.0	*Annual*	$ 10,550	$ 10,845	$ 11,149	$ 11,457	$ 11,775	$ 12,103	$ 12,440	$ 12,786	$ 13,140	$ 13,504	$ 13,887	$ 14,278	$ 14,678	$ 15,088	$ 15,506	$ 15,943	$ 16,389	$ 16,844	$ 17,317	$ 17,800	$ 18,300	$ 18,810	$ 19,338
	Period	$ 439.57	$ 451.88	$ 464.53	$ 477.37	$ 490.64	$ 504.29	$ 518.32	$ 532.73	$ 547.52	$ 562.68	$ 578.61	$ 594.91	$ 611.60	$ 628.66	$ 646.10	$ 664.30	$ 682.88	$ 701.84	$ 721.55	$ 741.65	$ 762.50	$ 783.74	$ 805.73
5.5	*Annual*	$ 11,605	$ 11,930	$ 12,264	$ 12,603	$ 12,953	$ 13,313	$ 13,684	$ 14,064	$ 14,454	$ 14,855	$ 15,275	$ 15,706	$ 16,146	$ 16,597	$ 17,057	$ 17,538	$ 18,028	$ 18,529	$ 19,049	$ 19,580	$ 20,130	$ 20,691	$ 21,271
	Period	$ 483.52	$ 497.06	$ 510.98	$ 525.11	$ 539.71	$ 554.72	$ 570.15	$ 586.00	$ 602.27	$ 618.95	$ 636.47	$ 654.40	$ 672.76	$ 691.52	$ 710.71	$ 730.73	$ 751.17	$ 772.02	$ 793.71	$ 815.82	$ 838.75	$ 862.11	$ 886.30
6.0	*Annual*	$ 12,660	$ 13,014	$ 13,378	$ 13,748	$ 14,130	$ 14,524	$ 14,928	$ 15,343	$ 15,768	$ 16,205	$ 16,664	$ 17,133	$ 17,614	$ 18,105	$ 18,608	$ 19,132	$ 19,667	$ 20,213	$ 20,781	$ 21,360	$ 21,960	$ 22,572	$ 23,205
	Period	$ 527.48	$ 542.25	$ 557.43	$ 572.85	$ 588.77	$ 605.15	$ 621.99	$ 639.28	$ 657.02	$ 675.22	$ 694.33	$ 713.90	$ 733.92	$ 754.39	$ 775.32	$ 797.16	$ 819.46	$ 842.21	$ 865.87	$ 889.98	$ 915.01	$ 940.49	$ 966.88
6.5	*Annual*	$ 13,715	$ 14,099	$ 14,493	$ 14,894	$ 15,308	$ 15,734	$ 16,172	$ 16,621	$ 17,083	$ 17,556	$ 18,053	$ 18,561	$ 19,082	$ 19,614	$ 20,158	$ 20,726	$ 21,306	$ 21,897	$ 22,512	$ 23,139	$ 23,790	$ 24,453	$ 25,139
	Period	$ 571.44	$ 587.44	$ 603.89	$ 620.58	$ 637.83	$ 655.58	$ 673.82	$ 692.55	$ 711.77	$ 731.49	$ 752.19	$ 773.39	$ 795.07	$ 817.26	$ 839.93	$ 863.59	$ 887.74	$ 912.39	$ 938.02	$ 964.15	$ 991.26	$ 1,018.86	$ 1,047.45
7.0	*Annual*	$ 14,769	$ 15,183	$ 15,608	$ 16,040	$ 16,486	$ 16,944	$ 17,416	$ 17,900	$ 18,397	$ 18,906	$ 19,441	$ 19,989	$ 20,550	$ 21,123	$ 21,709	$ 22,320	$ 22,945	$ 23,582	$ 24,244	$ 24,919	$ 25,620	$ 26,334	$ 27,073
	Period	$ 615.40	$ 632.63	$ 650.34	$ 668.32	$ 686.90	$ 706.01	$ 725.65	$ 745.82	$ 766.52	$ 787.76	$ 810.05	$ 832.88	$ 856.23	$ 880.12	$ 904.54	$ 930.02	$ 956.03	$ 982.57	$ 1,010.18	$ 1,038.31	$ 1,067.51	$ 1,097.23	$ 1,128.02
7.5	*Annual*	$ 15,824	$ 16,268	$ 16,723	$ 17,185	$ 17,663	$ 18,155	$ 18,660	$ 19,178	$ 19,711	$ 20,257	$ 20,830	$ 21,417	$ 22,017	$ 22,632	$ 23,260	$ 23,915	$ 24,584	$ 25,266	$ 25,976	$ 26,699	$ 27,450	$ 28,215	$ 29,006
	Period	$ 659.35	$ 677.81	$ 696.79	$ 716.06	$ 735.96	$ 756.44	$ 777.48	$ 799.09	$ 821.28	$ 844.03	$ 867.91	$ 892.37	$ 917.39	$ 942.99	$ 969.15	$ 996.45	$ 1,024.32	$ 1,052.76	$ 1,082.33	$ 1,112.48	$ 1,143.76	$ 1,175.61	$ 1,208.59
8.0	*Annual*	$ 16,879	$ 17,352	$ 17,838	$ 18,331	$ 18,841	$ 19,365	$ 19,904	$ 20,457	$ 21,025	$ 21,607	$ 22,219	$ 22,845	$ 23,485	$ 24,140	$ 24,810	$ 25,509	$ 26,223	$ 26,951	$ 27,708	$ 28,479	$ 29,280	$ 30,096	$ 30,940
	Period	$ 703.31	$ 723.00	$ 743.25	$ 763.79	$ 785.03	$ 806.87	$ 829.31	$ 852.37	$ 876.03	$ 900.29	$ 925.77	$ 951.86	$ 978.55	$ 1,005.85	$ 1,033.76	$ 1,062.88	$ 1,092.61	$ 1,122.94	$ 1,154.49	$ 1,186.64	$ 1,220.01	$ 1,253.98	$ 1,289.17

Production Chef

Hrs/Day	Step	1-3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Base Hrly	*13.54*	*13.92*	*14.31*	*$ 14.71*	*$ 15.12*	*$ 15.54*	*$ 15.98*	*$ 16.43*	*$ 16.89*	*$ 17.36*	*$ 17.85*	*$ 18.35*	*$ 18.86*	*$ 19.39*	*$ 19.93*	*$ 20.49*	*$ 21.06*	*$ 21.65*	*$ 22.26*	*$ 22.88*	*$ 23.52*	*$ 24.18*	*$ 24.86*
8.0	*Annual*	$ 19,718	$ 20,270	$ 20,838	$ 21,418	$ 22,015	$ 22,626	$ 23,267	$ 23,922	$ 24,592	$ 25,276	$ 25,990	$ 26,718	$ 27,460	$ 28,232	$ 29,018	$ 29,833	$ 30,663	$ 31,522	$ 32,411	$ 33,313	$ 34,245	$ 35,206	$ 36,196
	Period	$ 821.59	$ 844.59	$ 868.24	$ 892.41	$ 917.28	$ 942.76	$ 969.45	$ 996.75	$ 1,024.66	$ 1,053.17	$ 1,082.90	$ 1,113.23	$ 1,144.17	$ 1,176.33	$ 1,209.09	$ 1,243.06	$ 1,277.64	$ 1,313.43	$ 1,350.44	$ 1,388.05	$ 1,426.88	$ 1,466.92	$ 1,508.17

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	$ 29,440	$ 30,264	$ 31,111	$ 31,982	$ 32,878	$ 33,799	$ 34,745	$ 35,718	$ 36,718	$ 37,746	$ 38,803	$ 39,889	$ 41,006	$ 42,154	$ 43,334	$ 44,547	$ 45,794	$ 47,076	$ 48,394	$ 49,749	$ 51,142	$ 52,574	$ 54,046
	27	$ 32,788	$ 33,706	$ 34,650	$ 35,620	$ 36,617	$ 37,642	$ 38,696	$ 39,780	$ 40,894	$ 42,039	$ 43,216	$ 44,426	$ 45,670	$ 46,949	$ 48,264	$ 49,615	$ 51,004	$ 52,432	$ 53,900	$ 55,409	$ 56,960	$ 58,555	$ 60,195
	28	$ 36,676	$ 37,703	$ 38,759	$ 39,844	$ 40,960	$ 42,107	$ 43,286	$ 44,498	$ 45,744	$ 47,025	$ 48,342	$ 49,696	$ 51,088	$ 52,518	$ 53,989	$ 55,501	$ 57,055	$ 58,653	$ 60,295	$ 61,983	$ 63,719	$ 65,503	$ 67,337

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	$ 53,109	$ 54,596	$ 56,125	$ 57,697	$ 59,313	$ 60,974	$ 62,681	$ 64,436	$ 66,240	$ 68,095	$ 70,002	$ 71,962	$ 73,977	$ 76,048	$ 78,177	$ 80,366	$ 82,616	$ 84,929	$ 87,307	$ 89,752	$ 92,265	$ 94,848	$ 97,504

2017-18
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
2017-2018 SCHOOL YEAR

Salary information and work days listed below for Pre-K Teachers and Pre-K Paraprofessionals hired for School Year 2017-2018 are reflective of the State (DECAL) salaries for these positions.

Teacher - Certified Pre-K T-4

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$35,821	$6,787	$42,608
1	$35,821	$6,787	$42,608
2	$36,896	$5,712	$42,608
3	$36,896	$5,712	$42,608
4	$37,970	$4,638	$42,608
5	$37,970	$4,638	$42,608
6	$39,045	$3,563	$42,608
7	$39,045	$3,563	$42,608
8	$40,120	$2,488	$42,608
9	$40,120	$2,488	$42,608
10	$41,194	$1,414	$42,608
11	$41,194	$1,414	$42,608
12	$42,269	$339	$42,608
13	$42,269	$339	$42,608
14	$43,343	$0	$43,343
15	$43,343	$0	$43,343
16	$44,418	$0	$44,418
17	$44,418	$0	$44,418
18	$45,493	$0	$45,493
19	$45,493	$0	$45,493
20+	$46,567	$0	$46,567

Teacher - Certified Pre-K T-5*

Total Exp Yrs	Total State Base Pay	FCS Supplement	Total Annual
0	$40,343	$6,699	$47,042
1	$40,343	$6,699	$47,042
2	$41,553	$5,489	$47,042
3	$41,553	$5,489	$47,042
4	$42,764	$4,278	$47,042
5	$42,764	$4,278	$47,042
6	$43,974	$3,068	$47,042
7	$43,974	$3,068	$47,042
8	$45,184	$1,858	$47,042
9	$45,184	$1,858	$47,042
10	$46,394	$648	$47,042
11	$46,394	$648	$47,042
12	$47,605	$0	$47,605
13	$47,605	$0	$47,605
14	$48,815	$0	$48,815
15	$48,815	$0	$48,815
16	$50,025	$0	$50,025
17	$50,025	$0	$50,025
18	$51,236	$0	$51,236
19	$51,236	$0	$51,236
20+	$52,446	$0	$52,446

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
0	$27,316	$4,564	$31,880
1	$27,316	$4,564	$31,880
2	$28,135	$3,745	$31,880
3	$28,135	$3,745	$31,880
4	$28,955	$2,925	$31,880
5	$28,955	$2,925	$31,880
6	$29,774	$2,106	$31,880
7	$29,774	$2,106	$31,880
8	$30,594	$1,286	$31,880
9	$30,594	$1,286	$31,880
10	$31,413	$467	$31,880
11	$31,413	$467	$31,880
12	$32,233	$0	$32,233
13	$32,233	$0	$32,233
14	$33,052	$0	$33,052
15	$33,052	$0	$33,052
16	$33,872	$0	$33,872
17	$33,872	$0	$33,872
18	$34,691	$0	$34,691
19	$34,691	$0	$34,691
20+	$35,511	$0	$35,511

Pre-K Paraprofessional

Work Days	Base Salary (DECAL)	FCS Local Supplement **	Total Salary
184 days	$15,873	$3,188	**$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.**

2017-18
Substitute Employee
Salary Schedule

Which includes the following Board approved documents:

Substitute Schedule

DRAFT

FULTON COUNTY BOARD OF EDUCATION
DAILY RATES FOR SUBSTITUTE EMPLOYEES
2017-18 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

2017-18
Supplemental
Duty Salary Schedule

Which includes the following Board approved documents:

Supplemental Position Schedule

Fulton County Board of Education 2017 - 2018
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Fund	Month of Work	Month of Work	Other Work Periods	Days Assigned	FY18 Amount
Core Subject Contact - ESOL	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Core Subject Contact - TAG	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Equipment Comptroller	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
Extra Learning & Teacher (ETL)									190	$2,013
ETL - 504/PBIS/AVID/IB	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Academic Bowls (Math, Reading, Science, etc.)	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Art Club	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Chorus/Music	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Drama Club	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Robotics/Technology Club	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Student Government	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Yearbook/Journalism/News	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - School Website Sponsor	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Student Detention	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
ETL - Open	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
Extra Athletics (EA)										
EA - Club Sports Sponsor	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
EA – Open	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
Grade Level/Dept. Chair-E	E									
Kindergarten	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Grade 1	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Grade 2	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Grade 3	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Grade 4	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Grade 5	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Special Ed (Cat 1-4)	E	2150	Grade/Dept	5XXX000010	100-1021	Aug	May		190	$2,013
Professional Learning Facilitator	E	2150	Grade/Dept	4000006000	100-1210	Aug	May		190	$2,013
RTI/SST Team Chair	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$3,020
Striving Reader Leader	E	2050	Other	5XXX000010	C402-1731-XX	Aug	May		190	$2,013
Textbook Inventory	E	2050	Other	5XXX000010	100-1021	Aug	May		190	$2,013
Athletic Coordinator	H	2100	Coaching	7XXX000110	100-9990	Aug	May		190	$4,166
Band Director	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$5,636
Band Assistant Director	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
Baseball Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Jan	May	18 weeks x 6	108	$2,546
Baseball Coach Head	H	2100	Coaching	7XXX000110	100-9990	Jan	May	18 weeks x 6	108	$4,399
Basketball B-Team-Boys	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$3,241
Basketball Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$6,019
Basketball Coach Jr Var-Boys	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$3,241
Basketball Var Assistant-Boys	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$3,241
Basketball B-Team-Girls	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$3,241
Basketball Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$6,019
Basketball Coach Jr Var-Girls	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$3,241
Basketball Var Assistant-Girls	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x6	114	$3,241
Business Manager	H	2100	Coaching	7XXX000110	100-9990	Aug	May		190	$2,315
Cheerleader Coach 9th Gr Basketball	H	2100	Coaching	7XXX000110	100-9990	Oct	Feb	19 weeks x4, 10 days spring	86	$1,620
Cheerleader Coach B-Team Basketball	H	2100	Coaching	7XXX000110	100-9990	Oct	Feb	19 weeks x4, 10 days spring	86	$1,620
Cheerleader Coach Head Basketball	H	2100	Coaching	7XXX000110	100-9990	Oct	Mar	19 weeks x4, 10 days spring	86	$2,315
Cheerleader Coach 9th Gr. Football	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	19 weeks x4, 10 days spring	86	$1,620
Cheerleader Coach B-Team Football	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	19 weeks x4, 10 days spring	86	$1,620
Cheerleader Coach Head Football	H	2100	Coaching	7XXX000110	100-9990	Aug	Dec	19 weeks x4, 10 days spring	86	$2,315
Chorus-H	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$3,020
Competitive Cheerleading Sponsor	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	15 weeks x5, 10 days spring	85	$2,315
Cross Country Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	14 weeks x 6	84	$3,473
Cross Country Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	14 weeks x 6	84	$3,473
Cross Country Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	14 weeks x 6	84	$2,315
Debate Sponsor	H	2050	Other	7XXX000010	100-1041	Aug	Feb		159	$2,013
Drama Instructor	H	2050	Other	7XXX000010	100-1041	Aug	Nov		82	$3,020
Drill/Flag Corps/Majorette/JROTC	H	2100	Coaching	7XXX000110	100-9990	Aug	May		190	$2,315
Equipment Comptroller	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
Extra Learning & Teacher (ETL)						Aug	May		190	$2,013
ETL - 504/PBIS/AVID/IB	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Academic Bowls (Math, Reading, Science, etc.)	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Beta Club	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Art Club	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Chorus/Music	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Dance Club	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Debate Club	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - 9-12 Class Sponsor	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Drama Club	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Prom/Homecoming Sponsor	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Graduation Sponsor	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Robotics/Technology Club	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Student Government	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Yearbook/Journalism/News	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - School Website Sponsor	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Student Detention	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
ETL - Open	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
Extra Athletics (EA)										
EA - Assistant Athletic Director	H	2050	Other	7XXX000110	100-9990	Aug	May		190	$2,013
EA - Club Sports Sponsor	H	2050	Other	7XXX000110	100-9990	Aug	May		190	$2,013
EA - Open	H	2050	Other	7XXX000110	100-9990	Aug	May		190	$2,013
Football Coach 9th Grade	H	2100	Coaching	7XXX000110	100-9990	Aug	Nov	4 weeks x 5, 15 weeks x 7, 10 days spring	135	$3,402
Football Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Aug	Dec	4 weeks x 5, 15 weeks x 7, 10 days spring	135	$4,861

Fulton County Board of Education 2017 - 2018
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Fund	Month of Work	Month of Work	Other Work Periods	Days Assigned	FY18 Amount
Football Coach Head	H	2100	Coaching	7XXX000110	100-9990	Aug	Dec	4 weeks x 5, 15 weeks x 7, 10 days spring	135	$7,408
Golf Coach Head - Boys	H	2100	Coaching	7XXX000110	100-9990	Feb	May	13 weeks x5	65	$2,315
Golf Coach Head - Girls	H	2100	Coaching	7XXX000110	100-9990	Feb	May	13 weeks x5	65	$2,315
Golf Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Feb	May	13 weeks x5	65	$1,620
Grade Level/Dept Chair-H *	H									
Business Ed/Career	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
English	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Foreign Language	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Math	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Science	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Social Studies	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Physical Education	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Special Ed (Cat 1-4)	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
TAG	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Fine Arts	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
ESOL	H	2150	Grade/Dept	7XXX000010	100-1041	Aug	May		190	$3,709
Gymnastics Coach	H	2100	Coaching	7XXX000110	100-9990	Jan	April	15 weeks x 5	75	$2,546
Gymnastics Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Jan	May	15 weeks x 5	75	$1,620
Head Counselor	H	2150	Grade/Dept	7XXX000110	100-9990	Aug	May		190	$3,709
JROTC Extracurricular	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
Lacrosse Head-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	16 weeks x6	96	$3,473
Lacrosse Asst-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	16 weeks x6	96	$2,315
Lacrosse Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	16 weeks x6	96	$3,473
Lacrosse Asst-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	16 weeks x6	96	$2,315
Orchestra/String Director-H	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$3,020
Professional Learning Facilitator	H	2150	Grade/Dept	4000006000	100-1210	Aug	May		190	$2,013
Rifle Team	H	2100	Coaching	7XXX000110	100-9990	Aug	April		229	$2,315
Soccer Coach Assistant-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$2,315
Soccer Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$3,473
Soccer Coach Assistant-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$2,315
Soccer Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$3,473
Softball Assistant Coach	H	2100	Coaching	7XXX000110	100-9990	Aug	Oct	17 weeks x5, 5 days spring	83	$2,315
Softball Coach Head	H	2100	Coaching	7XXX000110	100-9990	Aug	Oct	17 weeks x5, 5 days spring	83	$3,241
RTI/SST Team Chair	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$3,020
Striving Reader Leader	h	2050	Other	7XXX000010	C402-1733-XX	Aug	May		190	$2,013
Swimming Coach	H	2100	Coaching	7XXX000110	100-9990	Oct	Feb	17 weeks x6	102	$3,241
Swimming Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Oct	Feb	17 weeks x6	102	$2,546
Tennis Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$2,315
Tennis Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$2,315
Tennis Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x5	85	$1,620
Textbook Inventory	H	2050	Other	7XXX000010	100-1041	Aug	May		190	$2,013
Track Assistant Coach-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x6	102	$2,315
Track Coach Head-Boys	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x6	102	$3,935
Track Assistant Coach-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x6	102	$2,315
Track Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Jan	May	17 weeks x6	102	$3,935
Volleyball Coach Head-Girls	H	2100	Coaching	7XXX000110	100-9990	Aug	Oct	13 weeks x6, 5 days spring	83	$3,241
Volleyball Coach JV-Girls	H	2100	Coaching	7XXX000110	100-9990	Aug	Oct	13 weeks x6, 5 days spring	83	$2,315
Wrestling Coach Assistant	H	2100	Coaching	7XXX000110	100-9990	Oct	Feb	17 weeks x6	102	$3,010
Wrestling Coach Head	H	2100	Coaching	7XXX000110	100-9990	Oct	Feb	17 weeks x6	102	$3,935
Chorus-M	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,818
Core Subject Contact	M									
Core Subject Contact - ELA	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Core Subject Contact - Math	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Core Subject Contact - Science	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Core Subject Contact - Social Science	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Core Subject Contact - ESOL	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Core Subject Contact - TAG	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Core Subject Contact - World Language	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
RTI/SST Team Chair	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$3,020
Equipment Comptroller	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
Extra Learning & Teacher (ETL)						Aug	May		190	$2,013
ETL - 504/PBIS/AVID/IB	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Academic Bowls (Math, Reading, Science, etc.)	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Beta Club	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Art Club	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Chorus/Choir/	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Dance Club	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Debate Club	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Drama Club	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Robotics/Technology Club	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Student Government	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Yearbook/Journalism/News	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - School Website Sponsor	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Student Detention	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
ETL - Open	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
Extra Athletics (EA)	M	2050	Other			Aug	May		190	$2,013
EA - Club Sports Sponsor	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
EA - Open	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,013
Grade Level/Dept Chair-M	M									
Grade 6	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Grade 7	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Grade 8	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Connections	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013

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Fulton County Board of Education 2017 - 2018
SUPPLEMENTAL DUTY SCHEDULE

SUPPLEMENTAL DUTY	GR LVL	Finance GL	Finance GL	Cost Center	Fund	Month of Work	Month of Work	Other Work Periods	Days Assigned	FY18 Amount
Physical Education	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Special Ed (Cat 1-4)	M	2150	Grade/Dept	6XXX000010	100-1081	Aug	May		190	$2,013
Instrumental Director-M	M	2050	Other	6XXX000010	100-1081	Aug	May		190	$2,818
Intramural/Extramural Sports									40	$1,108
Extramural Assistant-Soccer	M	2100	Coaching	6XXX000110	100-9990	Sept	Oct		40	$1,108
Extramural Assistant-Tennis	M	2100	Coaching	6XXX000110	100-9990	Sept	Oct		40	$1,108
Intramural Assistant-Fall	M	2100	Coaching	6XXX000110	100-9990	Sept	Oct		40	$1,108
Extramural Assistant-Volleyball	M	2100	Coaching	6XXX000110	100-9990	Dec	Jan		40	$1,108
Extramural Assistant-Gymnastics	M	2100	Coaching	6XXX000110	100-9990	Dec	Jan		40	$1,108
Intramural Assistant-Winter	M	2100	Coaching	6XXX000110	100-9990	Dec	Jan		40	$1,108
Extramural Assistant-Basketball	M	2100	Coaching	6XXX000110	100-9990	Feb	Mar		40	$1,108
Extramural Assistant-Track	M	2100	Coaching	6XXX000110	100-9990	Feb	Mar		40	$1,108
Intramural Assistant-Spring	M	2100	Coaching	6XXX000110	100-9990	Feb	Mar		40	$1,108
Intramural/Extramural Leader	M	2100	Coaching	6XXX000110	100-9990	Sept	April		150	$3,704
Professional Learning Facilitator	M	2150	Grade/Dept	4000006000	100-1210	Aug	May		190	$2,013
Striving Reader Leader	M	2050	Other	6XXX000010	C402-1733-XX	Aug	May		190	$2,013
Textbook Inventory	M	2050	Other			Aug	May		190	$2,013

Additional Summer Supplements

Head Coach- Baseball, Softball, Basketball	**$1,000**
Head Coach - Football	**$2,000**
Band Director	**$1,000**

* Grade Level/Dept Chair-H - All grade level/dept chairs supervising fewer than 7 teachers above the base of 4 will be guaranteed $3,709 annually.
With the exception of 190 days, all other days worked include Saturdays

FULTON COUNTY BORD OF EDUCATION 2017 - 2018
NON-SCHOOL SUPPLEMENT SALARY SCHEDULE

NON-SCHOOL BASED SUPPLEMENTED DUTY	17/18 Supplement
Bus Driver Referral	
Referral from another FCS bus driver	$300
Referral from any other FCS employee	$220

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

2017-18
Additional Pay Schedule

Which includes the following Board approved documents:

Additional Pay Schedule

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FULTON COUNTY BOARD OF EDUCATION
ADDITIONAL PAY RATES
2017-2018 SCHOOL YEAR

Additional Pay is a type of compensation, but is not considered a component of an employee's salary. The Additional Pay is used for activities that are performed on an ad-hoc basis and generally compensated in a one-time payment to an employee for a specified scope of work.

Category	Additional Work Type	Additional Pay Type	Rate of Pay
A1	**Instruction (Enrichment)** Instructional, enrichment, remedial support provided to students, staff, or parents that support the system/school's improvement and or student achievement goals.	Stipend	$28.00 per Hour
A2	**Student Supervision** Direct supervision of students serving a consequence for Student Code of Conduct violation via detention and/or Saturday Opportunity School (SOS).	Stipend	$28.00 per Hour
A3	**Professional Learning (PL) Instructor** PLU or college credit bearing/endorsement courses offered district-wide/metro area and are designed, originated, or facilitated via the FCS Professional Learning department.	Stipend	$300.00 - $400.00 per PLU *Course proposals must be pre-approved by PL for instructors to be eligible for Additional Pay*
A4	**Mentoring** Extended mentoring support/monitoring as prescribed in a developed and PD approved teacher mentoring program (TAPP, QUESTT).	Stipend	**GATAPP** Determined by MRESA **QUESTT** $1,200.00 Year 1/$600.00 Year 2
A5	**Employee Honorarium** Test scoring, science fair, bus referral, distinguished schools.	Honorarium	Varies depending on funding *(not to exceed $150 in total)*
A6	**Summer Training Attendance** Incentive for school-based certified staff to attend summer curriculum/ instructional strategies course(s) that are pre-approved by Professional Learning.	Honorarium	$20.00 per Hour *(not to exceed $100.00 per day)*
A7	**Athletics** The miscellaneous (non-supplemented) work that supports general athletic events (e.g. gate workers). **Activity & Field Trip Drivers** The miscellaneous (non-supplemented) work that supports general athletic events specifically related to activity bus drivers. This category also extends to non-athletic activities (e.g. field trips) where a staff member may drive a bus with students. In both cases, eligible activity bus drivers must hold a CDL and garner annual certificate via the Transportation department. Substitute Teachers are **NOT** eligible to drive a bus, either for an athletic or non-athletic event.	Stipend	**High School** Gate Workers - $28.00 per Hour **Middle School Extramural** Soccer (Lining fields) - $28.00 per Hour Volleyball - $12.50 per Match Basketball (Score & Clockkeeper) - $12.50 per Game **Total Compensation based on Length of Trip** 0 - 1:00 $45.00 1:00 - 1:30 $59.00 1:30 - 2:00 $73.00 2:00 - 2:30 $87.00 2:30 - 3:00 $100.00 *These amounts are Per Round Trip (except as noted below)* On an overnight trip, the driver will earn $100.00 per day ***Athletics*** *- Must complete Activity Bus Driver Payment Form* ***Non-Athletics*** *- Must complete Additional Pay Request Form using school's Cost Center data (NOT Athletics)*
A8	**Curriculum Development** Qualified personnel writing curriculum or system lessons for school/ district use. Final product must be approved by the Curriculum Department.	Stipend	**Curriculum Development** $750 per 4-week Unit; $750 per 9-Week/$1,500 per End-of-Semester Assessment **Curriculum Revisions** $375 per 4-Week Unit: $375 per 9-Week/$750 per End-of-Semester Assessment
A9	**Facility Use Agreement** Via a facility use agreement where a lessee must garner the services of a FCS employee in order to access/secure building or use district audio/sound equipment. Stipend/OT pay amount is paid by the lessee to the district. For custodians in this category the additional time is entered into Employee Express, not paid via additional pay process.	Stipend	Teachers - $28.00 per Hour Custodians - ***Any time worked by a Custodian should be entered into Employee Express which will calculate the appropriate rate of pay, incl. Overtime, for that employee.***
A10	**Student Psychological/Special Education Evaluations -** Provides psychological and/or special education evaluations for student referrals made during the summer months.	Stipend	Up to $450 per Student Evaluations (Variant depends on the type and scope of evaluation as determined by the Psychological Service/Special Education departments. Total not to exceed $450)
A11	**Summer Support - Assistant Principals/Counselors/CST's School Tech Specialist/School Resource Officer** Provides administrative support at the schools when principals are on vacation or for scheduling and student registration during the **Summer only**. This does **not** apply to Summer School.	Stipend	**Assistant Principal** $285/Day (ES), $306/Day (MS & HS) **Counselors** $251/Day **CST's (ES)** $224/Day **School Tech Specialist** $25.00/Hour **School Resource Officer** $25.00/Hour **(Based on an 8-hour day)** **Maximum of ten (10) days per Summer per Person**

2017-18
Summer School Schedule

Which includes the following Board approved documents:

Summer School Schedule

SUMMER SCHOOL COMPENSATION

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

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

Position	Rate of Pay
Elementary School Summer School Principal (AP)	$1000 (Flat Stipend)
Middle School Summer School Principal (AP)	$1000 (Flat Stipend)
High School Summer School Principal (AP)	$1000 (Flat Stipend) + $306 per off contract day
Teacher	$35 per hour
Media Specialist	$35 per hour
Counselor	$35 per hour
Social Worker	$35 per hour
School Resource Officer	$25 per hour
School Technology Specialist	$25 per hour
School Data Clerk	Regular Hourly Rate of Pay
Paraprofessional (SPED/Extended Year)	Regular Hourly Rate of Pay
Professional Assistant	Regular Hourly Rate of Pay

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

Updated (January 18, 2017)

Comparative Salary Data

Please be advised that these comparisons are given to provide a perspective and are based on FY17 data. Most metro systems have not fully disclosed the treatment they will apply to their FY18 salary structures.

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T4 - BACHELORS
FY18 PROJECTED RANKING
PROJECTED FY18 WITH 2% ON TEACHING

Chart shows FCS's FY17 ranking using actual FY17 salary schedules

FY17 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	$ 45,198	1	$ 42,250	6	$ 43,517	4	$ 42,364	5	$ 44,650	2	$ 42,014	7	$44,016	*3*	$ 41,849	8
1	$ 45,708	1	$ 42,925	6	$ 44,560	3	$ 43,799	5	$ 44,650	2	$ 42,031	8	$44,016	*4*	$ 42,267	7
2	$ 46,217	1	$ 43,354	6	$ 44,765	2	$ 44,341	5	$ 44,650	3	$ 42,049	8	$44,364	*4*	$ 42,690	7
3	$ 47,261	1	$ 43,864	6	$ 44,869	4	$ 45,091	3	$ 45,733	2	$ 42,997	8	$44,364	*5*	$ 43,116	7
4	$ 48,328	1	$ 44,374	6	$ 44,973	4	$ 46,892	2	$ 45,733	3	$ 44,084	7	$44,796	*5*	$ 43,547	8
5	$ 49,418	1	$ 45,233	4	$ 45,077	6	$ 48,302	2	$ 45,733	3	$ 45,214	5	$44,796	*7*	$ 43,983	8
6	$ 50,533	1	$ 46,473	4	$ 45,285	7	$ 50,475	2	$ 45,787	6	$ 46,368	5	$46,980	*3*	$ 44,422	8
7	$ 51,673	2	$ 48,195	3	$ 46,218	7	$ 51,987	1	$ 46,286	6	$ 47,924	4	$46,980	*5*	$ 44,910	8
8	$ 52,840	1	$ 49,928	3	$ 46,218	7	$ 51,987	2	$ 46,542	6	$ 49,160	4	$47,640	*5*	$ 45,139	8
9	$ 54,031	1	$ 49,978	4	$ 48,188	6	$ 53,545	2	$ 46,991	7	$ 51,035	3	$48,312	*5*	$ 46,720	8
10	$ 55,250	1	$ 51,171	4	$ 48,188	8	$ 53,545	2	$ 48,401	6	$ 52,555	3	$49,668	*5*	$ 48,327	7
11	$ 56,498	1	$ 51,218	5	$ 51,653	4	$ 55,153	2	$ 48,993	8	$ 52,555	3	$51,060	*6*	$ 50,171	7
12	$ 57,799	1	$ 52,752	4	$ 51,653	6	$ 55,153	2	$ 50,719	8	$ 54,108	3	$52,488	*5*	$ 51,090	7
13	$ 59,132	1	$ 52,799	6	$ 53,288	5	$ 56,808	2	$ 51,273	8	$ 54,108	3	$53,952	*4*	$ 51,950	7
14	$ 60,496	1	$ 54,335	5	$ 53,288	6	$ 56,808	2	$ 52,691	8	$ 55,715	3	$55,476	*4*	$ 52,720	7
15	$ 61,890	1	$ 54,387	6	$ 54,962	5	$ 58,514	2	$ 53,447	8	$ 55,715	4	$57,024	*3*	$ 53,610	7
16	$ 62,365	1	$ 56,019	5	$ 54,962	6	$ 58,514	3	$ 54,615	7	$ 57,374	4	$58,632	*2*	$ 54,405	8
17	$ 62,840	1	$ 56,067	6	$ 56,892	5	$ 60,463	2	$ 55,400	7	$ 57,374	4	$60,264	*3*	$ 55,331	8
18	$ 63,317	1	$ 57,750	5	$ 56,892	6	$ 60,463	3	$ 56,691	7	$ 59,087	4	$61,956	*2*	$ 56,152	8
19	$ 63,803	1	$ 60,203	4	$ 58,488	6	$ 62,006	3	$ 56,811	8	$ 59,087	5	$63,684	*2*	$ 57,113	7
20	$ 64,290	2	$ 60,709	5	$ 58,649	6	$ 62,006	3	$ 58,564	7	$ 60,826	4	$65,472	*1*	$ 57,960	8
21	$ 64,776	2	$ 60,859	4	$ 60,288	7	$ 62,516	3	*$ 60,337*	6	$ 60,826	5	$65,472	*1*	$ 58,957	8
22	$ 65,274	2	$ 60,859	6	$ 60,450	7	$ 62,516	4	$ 62,148	5	**$ 62,626**	3	$65,472	*1*	$ 59,502	8
23	$ 65,772	2	$ 61,415	8	$ 62,133	6	$ 62,516	5	$ 63,380	3	$ 62,626	4	$66,612	*1*	$ 61,510	7
24	$ 66,269	2	$ 61,415	8	$ 62,294	6	$ 63,035	4	$ 63,380	3	$ 62,626	5	$66,612	*1*	$ 61,982	7
25	$ 67,048	2	$ 61,971	8	$ 64,024	3	$ 63,035	5	$ 63,380	4	$ 62,626	6	$68,484	*1*	$ 62,484	7
26	**$ 67,827**	2	$ 63,075	5	$ 64,185	4	$ 63,035	6	$ 64,611	3	$ 62,626	8	**$70,392**	*1*	$ 62,883	7
27	$ 67,827	2	**$ 64,266**	5	$ 64,345	4	**$ 63,568**	6	$ 64,611	3	$ 62,626	8	$70,392	*1*	$ 63,250	7
28	$ 67,827	2	$ 64,266	6	$ 64,507	5	$ 63,568	7	$ 64,611	4	$ 62,626	8	$70,392	*1*	**$ 64,865**	3
29	$ 67,827	2	$ 64,266	6	$ 64,667	5	$ 63,568	7	**$ 65,869**	3	$ 62,626	8	$70,392	*1*	$ 64,865	4
30	$ 67,827	2	$ 64,266	6	$ 64,828	5	$ 63,568	7	$ 65,869	3	$ 62,626	8	$70,392	*1*	$ 64,865	4
31*	$ 67,827	2	$ 64,266	6	$ 64,988	4	$ 63,568	7	$ 65,869	3	$ 62,626	8	$70,392	*1*	$ 64,865	5
32*	$ 67,827	2	$ 64,266	6	$ 65,149	4	$ 63,568	7	$ 65,869	3	$ 62,626	8	$70,392	*1*	$ 64,865	5
33*	$ 67,827	2	$ 64,266	6	$ 65,309	4	$ 63,568	7	$ 65,869	3	$ 62,626	8	$70,392	*1*	$ 64,865	5
34*	$ 67,827	2	$ 64,266	6	$ 65,471	4	$ 63,568	7	$ 65,869	3	$ 62,626	8	$70,392	*1*	$ 64,865	5

Chart shows FCS's Projected Ranking for Teacher with other districts projected as listed

FY 18 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	$ 45,876	1	$ 43,095	6	$ 44,387	4	$ 43,211	5	$ 45,543	2	$ 42,854	7	$ 44,892	*3*	$ 42,686	8
1	$ 46,394	1	$ 43,784	6	$ 45,451	3	$ 44,675	5	$ 45,543	2	$ 42,872	8	$ 44,892	*4*	$ 43,112	7
2	$ 46,910	1	$ 44,221	6	$ 45,660	2	$ 45,228	5	$ 45,543	3	$ 42,890	8	$ 45,252	*4*	$ 43,544	7
3	$ 47,970	1	$ 44,741	6	$ 45,766	4	$ 45,993	3	$ 46,648	2	$ 43,857	8	$ 45,252	*5*	$ 43,978	7
4	$ 49,053	1	$ 45,261	6	$ 45,872	4	$ 47,830	2	$ 46,648	3	$ 44,966	7	$ 45,696	*5*	$ 44,418	8
5	$ 50,159	1	$ 46,138	4	$ 45,979	6	$ 49,268	2	$ 46,648	3	$ 46,118	5	$ 45,696	*7*	$ 44,863	8
6	$ 51,291	2	$ 47,402	4	$ 46,191	7	$ 51,485	1	$ 46,703	6	$ 47,295	5	$ 47,916	*3*	$ 45,310	8
7	$ 52,448	2	$ 49,159	3	$ 47,142	7	$ 53,027	1	$ 47,212	6	$ 48,882	4	$ 47,916	*5*	$ 45,808	8
8	$ 53,633	1	$ 50,927	3	$ 47,142	7	$ 53,027	2	$ 47,473	6	$ 50,143	4	$ 48,588	*5*	$ 46,042	8
9	$ 54,841	1	$ 50,978	4	$ 49,152	6	$ 54,616	2	$ 47,931	7	$ 52,056	3	$ 49,284	*5*	$ 47,654	8
10	$ 56,079	1	$ 52,194	4	$ 49,152	8	$ 54,616	2	$ 49,369	6	$ 53,606	3	$ 50,664	*5*	$ 49,294	7
11	$ 57,345	1	$ 52,242	5	$ 52,686	4	$ 56,256	2	$ 49,973	8	$ 53,606	3	$ 52,080	*6*	$ 51,174	7
12	$ 58,666	1	$ 53,807	4	$ 52,686	6	$ 56,256	2	$ 51,733	8	$ 55,190	3	$ 53,532	*5*	$ 52,112	7
13	$ 60,019	1	$ 53,855	6	$ 54,354	5	$ 57,944	2	$ 52,298	8	$ 55,190	3	$ 55,032	*4*	$ 52,989	7
14	$ 61,403	1	$ 55,422	5	$ 54,354	6	$ 57,944	2	$ 53,745	8	$ 56,829	3	$ 56,580	*4*	$ 53,774	7
15	$ 62,818	1	$ 55,475	6	$ 56,061	5	$ 59,684	2	$ 54,516	8	$ 56,829	4	$ 58,164	*3*	$ 54,682	7
16	$ 63,300	1	$ 57,139	5	$ 56,061	6	$ 59,684	3	$ 55,707	7	$ 58,521	4	$ 59,808	*2*	$ 55,493	8
17	$ 63,783	1	$ 57,188	6	$ 58,030	5	$ 61,672	2	$ 56,508	7	$ 58,521	4	$ 61,464	*3*	$ 56,438	8
18	$ 64,267	1	$ 58,905	5	$ 58,030	6	$ 61,672	3	$ 57,825	7	$ 60,269	4	$ 63,192	*2*	$ 57,275	8
19	$ 64,760	2	$ 61,407	4	$ 59,658	6	$ 63,246	3	$ 57,947	8	$ 60,269	5	$ 64,956	*1*	$ 58,255	7
20	$ 65,254	2	$ 61,923	5	$ 59,822	6	$ 63,246	3	$ 59,735	7	$ 62,043	4	$ 66,780	*1*	$ 59,119	8
21	$ 65,748	2	$ 62,076	4	$ 61,494	7	$ 63,766	3	$ 61,544	6	$ 62,043	5	$ 66,780	*1*	$ 60,136	8
22	$ 66,253	2	$ 62,076	6	$ 61,659	7	$ 63,766	4	$ 63,391	5	**$ 63,879**	3	$ 66,780	*1*	$ 60,692	8
23	$ 66,759	2	$ 62,643	8	$ 63,376	6	$ 63,766	5	$ 64,648	3	$ 63,879	4	$ 67,944	*1*	$ 62,740	7
24	$ 67,263	2	$ 62,643	8	$ 63,540	6	$ 64,296	4	$ 64,648	3	$ 63,879	5	$ 67,944	*1*	$ 63,222	7
25	$ 68,054	2	$ 63,210	8	$ 65,304	3	$ 64,296	5	$ 64,648	4	$ 63,879	6	$ 69,852	*1*	$ 63,734	7
26	$ 68,844	2	$ 64,337	5	$ 65,469	4	$ 64,296	6	**$ 65,903**	3	$ 63,879	8	**$ 71,796**	*1*	$ 64,141	7
27	$ 68,844	2	**$ 65,551**	5	$ 65,632	4	**$ 64,839**	6	$ 65,903	3	$ 63,879	8	$ 71,796	*1*	$ 64,515	7
28	$ 68,844	2	$ 65,551	6	$ 65,797	5	$ 64,839	7	$ 65,903	4	$ 63,879	8	$ 71,796	*1*	**$ 66,162**	3
29	$ 68,844	2	$ 65,551	6	$ 65,960	5	$ 64,839	7	$ 67,186	3	$ 63,879	8	$ 71,796	*1*	$ 66,162	4
30	$ 68,844	2	$ 65,551	6	$ 66,125	5	$ 64,839	7	$ 67,186	3	$ 63,879	8	$ 71,796	*1*	$ 66,162	4
31*	$ 68,844	2	$ 65,551	6	$ 66,288	4	$ 64,839	7	$ 67,186	3	$ 63,879	8	$ 71,796	*1*	$ 66,162	5
32*	$ 68,844	2	$ 65,551	6	$ 66,452	4	$ 64,839	7	$ 67,186	3	$ 63,879	8	$ 71,796	*1*	$ 66,162	5
33*	$ 68,844	2	$ 65,551	6	$ 66,615	4	$ 64,839	7	$ 67,186	3	$ 63,879	8	$ 71,796	*1*	$ 66,162	5
34*	$ 68,844	2	$ 65,551	6	$ 66,780	4	$ 64,839	7	$ 67,186	3	$ 63,879	8	$ 71,796	*1*	$ 66,162	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

APS - Projected 1.5%
Cherokee, Clayton, Forsyth - Projected 2%
Cobb, DeKalb, Gwinnett - Assumed 2%

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T5 - MASTERS
FY18 PROJECTED RANKING
PROJECTED FY18 WITH 2% ON TEACHING

Chart shows FCS's FY17 ranking using FY17 salary schedules

FY17 ACTUALS

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 49,718	1	$ 43,421	8	$ 48,673	3	$ 46,841	6	$ 47,392	4	$ 47,324	5	$48,864	*2*	$46,767	7
1	$ 50,279	1	$ 45,457	8	$ 49,872	2	$ 48,248	4	$ 47,392	5	$ 47,344	6	$48,864	*3*	$47,234	7
2	$ 50,840	1	$ 47,061	8	$ 49,921	2	$ 49,839	3	$ 47,392	6	$ 47,365	7	$49,248	*4*	$47,707	5
3	$ 51,987	1	$ 48,694	5	$ 50,025	3	$ 51,333	2	$ 48,474	6	$ 48,433	7	$49,248	*4*	$48,184	8
4	$ 53,160	2	$ 50,330	3	$ 50,129	4	$ 53,229	1	$ 48,474	8	$ 49,683	6	$49,716	*5*	$48,666	7
5	$ 54,359	2	$ 52,028	3	$ 50,233	5	$ 54,826	1	$ 48,474	8	$ 50,982	4	$49,716	*6*	$49,153	7
6	$ 55,587	2	$ 53,755	3	$ 52,018	6	$ 57,295	1	$ 48,582	8	$ 52,308	4	$52,164	*5*	$50,139	7
7	$ 56,841	2	$ 55,579	3	$ 53,589	5	$ 59,014	1	$ 49,396	8	$ 54,098	4	$52,164	*6*	$51,645	7
8	$ 58,123	2	$ 57,401	3	$ 53,589	5	$ 59,014	1	$ 53,086	7	$ 55,517	4	$53,316	*6*	$52,161	8
9	$ 59,434	2	$ 57,428	4	$ 55,100	5	$ 60,785	1	$ 53,720	7	$ 57,674	3	$54,924	*6*	$53,494	8
10	$ 60,775	2	$ 59,004	4	$ 55,100	8	$ 60,785	1	$ 55,269	6	$ 59,390	3	$55,128	*7*	$55,341	5
11	$ 62,148	2	$ 59,056	4	$ 58,221	5	$ 62,609	1	$ 55,682	8	$ 59,390	3	$56,664	*7*	$57,463	6
12	$ 63,580	1	$ 60,826	4	$ 58,221	7	$ 62,609	2	$ 57,513	8	$ 61,152	3	$58,248	*6*	$58,519	5
13	$ 65,045	1	$ 60,826	4	$ 60,053	5	$ 64,487	2	$ 58,137	8	$ 61,152	3	$59,892	*6*	$59,501	7
14	$ 66,545	1	$ 62,648	4	$ 60,053	7	$ 64,487	2	$ 59,744	8	$ 62,772	3	$61,560	*5*	$60,394	6
15	$ 68,079	1	$ 62,706	5	$ 61,930	6	$ 66,421	2	$ 60,600	8	$ 62,772	4	$63,288	*3*	$61,410	7
16	$ 68,601	1	$ 64,587	5	$ 61,930	7	$ 66,421	2	$ 61,915	8	$ 64,847	4	$65,052	*3*	$62,333	6
17	$ 69,123	1	$ 64,643	5	$ 64,069	6	$ 68,640	2	$ 62,806	8	$ 64,847	4	$66,876	*3*	$63,388	7
18	$ 69,648	1	$ 66,525	5	$ 64,069	8	$ 68,640	3	$ 64,256	7	$ 66,783	4	$68,760	*2*	$64,342	6
19	$ 70,182	3	$ 69,229	4	$ 65,880	6	$ 70,425	2	$ 64,256	8	$ 66,783	5	$70,692	*1*	$65,436	7
20	$ 70,717	2	$ 69,869	4	$ 66,042	7	$ 70,425	3	$ 64,286	8	$ 68,749	5	$72,660	*1*	$66,420	6
21	$ 71,253	2	$ 69,869	4	$ 67,903	6	$ 70,959	3	$ 65,962	8	$ 68,749	5	$72,660	*1*	$67,556	7
22	$ 71,801	2	$ 69,869	5	$ 68,063	7	$ 70,959	3	$ 67,974	8	**$ 70,783**	4	$72,660	*1*	$68,190	6
23	$ 72,349	2	$ 70,738	5	$ 69,976	8	$ 70,959	3	$ 70,027	7	$ 70,783	4	$73,932	*1*	$70,488	6
24	$ 72,896	2	$ 70,767	7	$ 70,136	8	$ 71,525	4	$ 72,159	3	$ 70,783	6	$73,932	*1*	$71,018	5
25	$ 73,737	2	$ 71,409	7	$ 72,101	4	$ 71,525	6	$ 73,602	3	$ 70,783	8	$76,008	*1*	$71,580	5
26	**$ 74,576**	2	$ 72,608	4	$ 72,262	5	$ 71,525	7	$ 73,602	3	$ 70,783	8	**$78,120**	*1*	$72,027	6
27	$ 74,576	2	**$ 74,174**	3	$ 72,422	6	**$ 72,116**	7	$ 73,602	4	$ 70,783	8	$78,120	*1*	$72,440	5
28	$ 74,576	3	$ 74,174	5	$ 72,583	6	$ 72,116	7	$ 75,047	2	$ 70,783	8	$78,120	*1*	**$74,243**	4
29	$ 74,576	3	$ 74,174	5	$ 72,743	6	$ 72,116	7	$ 75,047	2	$ 70,783	8	$78,120	*1*	$74,243	4
30	$ 74,576	3	$ 74,174	5	$ 72,905	6	$ 72,116	7	$ 75,047	2	$ 70,783	8	$78,120	*1*	$74,243	4
31*	$ 74,576	3	$ 74,174	5	$ 73,065	6	$ 72,116	7	**$ 76,477**	2	$ 70,783	8	$78,120	*1*	$74,243	4
32*	$ 74,576	3	$ 74,174	5	$ 73,226	6	$ 72,116	7	$ 76,477	2	$ 70,783	8	$78,120	*1*	$74,243	4
33*	$ 74,576	3	$ 74,174	5	$ 73,386	6	$ 72,116	7	$ 76,477	2	$ 70,783	8	$78,120	*1*	$74,243	4
34*	$ 74,576	3	$ 74,174	5	$ 73,547	6	$ 72,116	7	$ 76,477	2	$ 70,783	8	$78,120	*1*	$74,243	4

Chart shows FCS's Projected Ranking for Teacher with other districts projected as listed

FY 18 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	$ 50,464	1	$ 44,289	8	$ 49,646	3	$ 47,778	6	$ 48,340	4	$ 48,270	5	$49,836	*2*	$ 47,702	7
1	$ 51,033	1	$ 46,366	8	$ 50,869	2	$ 49,213	4	$ 48,340	5	$ 48,291	6	$49,836	*3*	$ 48,179	7
2	$ 51,603	1	$ 48,002	8	$ 50,919	2	$ 50,836	3	$ 48,340	6	$ 48,312	7	$50,232	*4*	$ 48,661	5
3	$ 52,767	1	$ 49,668	5	$ 51,026	3	$ 52,360	2	$ 49,443	6	$ 49,402	7	$50,232	*4*	$ 49,148	8
4	$ 53,957	2	$ 51,337	3	$ 51,132	4	$ 54,294	1	$ 49,443	8	$ 50,677	6	$50,712	*5*	$ 49,639	7
5	$ 55,174	2	$ 53,069	3	$ 51,238	5	$ 55,923	1	$ 49,443	8	$ 52,002	4	$50,712	*6*	$ 50,136	7
6	$ 56,421	2	$ 54,830	3	$ 53,058	6	$ 58,441	1	$ 49,554	8	$ 53,354	4	$53,208	*5*	$ 51,142	7
7	$ 57,694	2	$ 56,691	3	$ 54,661	5	$ 60,194	1	$ 50,384	8	$ 55,180	4	$53,208	*6*	$ 52,678	7
8	$ 58,995	2	$ 58,549	3	$ 54,661	5	$ 60,194	1	$ 54,148	7	$ 56,627	4	$54,384	*6*	$ 53,204	8
9	$ 60,326	2	$ 58,577	4	$ 56,202	5	$ 62,001	1	$ 54,794	7	$ 58,827	3	$56,028	*6*	$ 54,564	8
10	$ 61,687	2	$ 60,184	4	$ 56,202	8	$ 62,001	1	$ 56,374	6	$ 60,578	3	$56,232	*7*	$ 56,448	5
11	$ 63,080	2	$ 60,237	4	$ 59,385	5	$ 63,861	1	$ 56,796	8	$ 60,578	3	$57,792	*7*	$ 58,612	6
12	$ 64,534	1	$ 62,043	4	$ 59,385	7	$ 63,861	2	$ 58,663	8	$ 62,375	3	$59,412	*6*	$ 59,689	5
13	$ 66,021	1	$ 62,043	4	$ 61,254	5	$ 65,777	2	$ 59,300	8	$ 62,375	3	$61,092	*6*	$ 60,691	7
14	$ 67,543	1	$ 63,901	4	$ 61,254	7	$ 65,777	2	$ 60,939	8	$ 64,027	3	$62,796	*5*	$ 61,602	6
15	$ 69,100	1	$ 63,960	5	$ 63,169	6	$ 67,749	2	$ 61,812	8	$ 64,027	4	$64,548	*3*	$ 62,638	7
16	$ 69,630	1	$ 65,879	5	$ 63,169	7	$ 67,749	2	$ 63,153	8	$ 66,144	4	$66,348	*3*	$ 63,580	6
17	$ 70,160	1	$ 65,936	5	$ 65,350	6	$ 70,013	2	$ 64,062	8	$ 66,144	4	$68,208	*3*	$ 64,656	7
18	$ 70,693	1	$ 67,856	5	$ 65,350	8	$ 70,013	3	$ 65,541	7	$ 68,119	4	$70,140	*2*	$ 65,629	6
19	$ 71,235	3	$ 70,614	4	$ 67,198	6	$ 71,834	2	$ 65,541	8	$ 68,119	5	$72,108	*1*	$ 66,745	7
20	$ 71,778	3	$ 71,266	4	$ 67,363	7	$ 71,834	2	$ 65,572	8	$ 70,124	5	$74,112	*1*	$ 67,748	6
21	$ 72,322	3	$ 71,266	4	$ 69,261	6	$ 72,378	2	$ 67,281	8	$ 70,124	5	$74,112	*1*	$ 68,907	7
22	$ 72,878	2	$ 71,266	5	$ 69,424	7	$ 72,378	3	$ 69,333	8	**$ 72,199**	4	$74,112	*1*	$ 69,554	6
23	$ 73,434	2	$ 72,153	5	$ 71,376	8	$ 72,378	3	$ 71,428	7	$ 72,199	4	$75,408	*1*	$ 71,898	6
24	$ 73,989	2	$ 72,182	7	$ 71,539	8	$ 72,956	4	$ 73,602	3	$ 72,199	6	$75,408	*1*	$ 72,438	5
25	$ 74,843	3	$ 72,837	7	$ 73,543	4	$ 72,956	6	$ 75,074	2	$ 72,199	8	$77,532	*1*	$ 73,012	5
26	$ 75,695	2	$ 74,060	4	$ 73,707	5	$ 72,956	7	$ 75,074	3	$ 72,199	8	$77,532	*1*	$ 73,468	6
27	$ 75,695	2	**$ 75,657**	3	$ 73,870	6	**$ 73,558**	7	$ 75,074	4	$ 72,199	8	**$79,680**	*1*	$ 73,889	5
28	$ 75,695	4	$ 75,657	5	$ 74,035	6	$ 73,558	7	$ 76,548	2	$ 72,199	8	$79,680	*1*	**$ 75,728**	3
29	$ 75,695	4	$ 75,657	5	$ 74,198	6	$ 73,558	7	$ 76,548	2	$ 72,199	8	$79,680	*1*	$ 75,728	3
30	$ 75,695	4	$ 75,657	5	$ 74,363	6	$ 73,558	7	$ 76,548	2	$ 72,199	8	$79,680	*1*	$ 75,728	3
31*	$ 75,695	4	$ 75,657	5	$ 74,526	6	$ 73,558	7	**$ 78,007**	2	$ 72,199	8	$79,680	*1*	$ 75,728	3
32*	$ 75,695	4	$ 75,657	5	$ 74,691	6	$ 73,558	7	$ 78,007	2	$ 72,199	8	$79,680	*1*	$ 75,728	3
33*	$ 75,695	4	$ 75,657	5	$ 74,854	6	$ 73,558	7	$ 78,007	2	$ 72,199	8	$79,680	*1*	$ 75,728	3
34*	$ 75,695	4	$ 75,657	5	$ 75,018	6	$ 73,558	7	$ 78,007	2	$ 72,199	8	$79,680	*1*	$ 75,728	3

* 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

APS - Projected 1.5%
Cherokee, Clayton, Forsyth - Projected 2%
Cobb, DeKalb, Gwinnett - Assumed 2%

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T6 - SPECIALIST
FY18 PROJECTED RANKING
PROJECTED FY18 WITH 2% ON TEACHING

Chart shows FCS's FY17 ranking using actual FY17 salary schedules

FY17 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	$ 54,689	1	$ 49,153	8	$ 52,740	3	$ 52,510	5	$ 51,943	6	$ 52,617	4	$53,268	*2*	$ 51,088	7
1	$ 55,306	1	$ 51,432	8	$ 54,096	2	$ 54,085	3	$ 51,943	6	$ 52,638	5	$53,268	*4*	$ 51,599	7
2	$ 55,924	2	$ 53,254	5	$ 54,300	3	$ 56,320	1	$ 51,943	8	$ 52,662	6	$53,700	*4*	$ 52,114	7
3	$ 57,185	2	$ 55,109	3	$ 54,404	4	$ 58,008	1	$ 53,026	7	$ 53,849	5	$53,700	*6*	$ 52,636	8
4	$ 58,476	2	$ 56,994	3	$ 54,508	5	$ 59,826	1	$ 53,026	8	$ 55,263	4	$54,192	*6*	$ 53,161	7
5	$ 59,795	2	$ 58,911	3	$ 56,307	5	$ 61,622	1	$ 53,026	8	$ 56,730	4	$54,192	*7*	$ 54,217	6
6	$ 61,144	2	$ 60,858	3	$ 58,894	4	$ 64,229	1	$ 53,414	8	$ 58,229	5	$56,868	*6*	$ 56,658	7
7	$ 62,525	3	$ 62,902	2	$ 60,240	5	$ 66,155	1	$ 55,817	8	$ 60,250	4	$57,660	*7*	$ 58,356	6
8	$ 63,936	3	$ 64,977	2	$ 60,240	5	$ 66,155	1	$ 59,566	7	$ 61,856	4	$60,240	*5*	$ 59,302	8
9	$ 65,378	2	$ 65,000	3	$ 61,938	6	$ 68,142	1	$ 60,608	7	$ 64,293	4	$62,052	*5*	$ 60,248	8
10	$ 66,854	2	$ 66,791	3	$ 61,938	8	$ 68,142	1	$ 62,239	6	$ 66,205	4	$62,052	*7*	$ 62,335	5
11	$ 68,362	2	$ 66,848	3	$ 64,768	5	$ 70,184	1	$ 62,661	8	$ 66,205	4	$63,924	*7*	$ 64,730	6
12	$ 69,938	2	$ 68,796	3	$ 64,768	6	$ 70,184	1	$ 64,641	7	$ 68,174	4	$63,927	*8*	$ 65,924	5
13	$ 71,549	2	$ 68,915	3	$ 66,797	6	$ 72,289	1	$ 64,993	8	$ 68,174	4	$65,832	*7*	$ 67,015	5
14	$ 73,199	1	$ 70,920	3	$ 66,797	8	$ 72,289	2	$ 66,806	7	$ 70,203	4	$67,128	*6*	$ 68,041	5
15	$ 74,886	1	$ 70,983	3	$ 68,877	6	$ 74,458	2	$ 67,660	7	$ 70,203	4	$63,012	*8*	$ 69,172	5
16	$ 75,462	1	$ 73,115	3	$ 68,877	8	$ 74,458	2	$ 69,118	7	$ 72,297	4	$70,944	*5*	$ 70,233	6
17	$ 76,037	2	$ 73,176	3	$ 71,224	7	$ 76,954	1	$ 70,114	8	$ 72,297	5	$72,924	*4*	$ 71,408	6
18	$ 76,612	2	$ 75,304	3	$ 71,224	8	$ 76,954	1	$ 71,721	7	$ 74,457	5	$74,976	*4*	$ 72,504	6
19	$ 77,201	3	$ 77,621	2	$ 73,250	7	$ 78,973	1	$ 71,721	8	$ 74,457	5	$77,064	*4*	$ 73,723	6
20	$ 77,789	4	$ 77,917	3	$ 73,411	7	$ 78,973	2	$ 71,721	8	$ 76,650	5	$79,224	*1*	$ 74,854	6
21	$ 78,379	3	$ 78,037	4	$ 75,493	7	$ 79,562	1	$ 72,365	8	$ 76,650	5	$79,224	*2*	$ 76,120	6
22	$ 78,981	3	$ 78,037	5	$ 75,654	7	$ 79,562	1	$ 74,332	8	**$ 78,916**	4	$79,224	*2*	$ 76,847	6
23	$ 79,582	2	$ 78,814	6	$ 77,795	7	$ 79,562	3	$ 76,615	8	$ 78,916	5	$80,628	*1*	$ 79,426	4
24	$ 80,185	2	$ 78,814	7	$ 77,955	8	$ 80,155	3	$ 78,913	6	$ 78,916	5	$80,628	*1*	$ 80,011	4
25	$ 81,103	2	$ 79,531	7	$ 80,154	6	$ 80,155	5	$ 80,490	4	$ 78,916	8	$82,884	*1*	$ 80,627	3
26	**$ 82,035**	2	$ 80,428	5	$ 80,315	6	$ 80,155	7	$ 80,490	4	$ 78,916	8	**$85,200**	*1*	$ 81,116	3
27	$ 82,035	2	**$ 81,955**	3	$ 80,476	7	**$ 80,795**	5	$ 80,490	6	$ 78,916	8	$85,200	*1*	$ 81,578	4
28	$ 82,035	4	$ 81,955	5	$ 80,636	7	$ 80,795	6	$ 82,065	3	$ 78,916	8	$85,200	*1*	**$ 83,572**	2
29	$ 82,035	4	$ 81,955	5	$ 80,797	6	$ 80,795	7	$ 82,065	3	$ 78,916	8	$85,200	*1*	$ 83,572	2
30	$ 82,035	4	$ 81,955	5	$ 80,957	6	$ 80,795	7	$ 82,065	3	$ 78,916	8	$85,200	*1*	$ 83,572	2
31*	$ 82,035	4	$ 81,955	5	$ 81,118	6	$ 80,795	7	**$ 83,641**	2	$ 78,916	8	$85,200	*1*	$ 83,572	3
32*	$ 82,035	4	$ 81,955	5	$ 81,279	6	$ 80,795	7	$ 83,641	2	$ 78,916	8	$85,200	*1*	$ 83,572	3
33*	$ 82,035	4	$ 81,955	5	$ 81,440	6	$ 80,795	7	$ 83,641	2	$ 78,916	8	$85,200	*1*	$ 83,572	3
34*	$ 82,035	4	$ 81,955	5	$ 81,600	6	$ 80,795	7	$ 83,641	2	$ 78,916	8	$85,200	*1*	$ 83,572	3

Chart shows FCS's Projected Ranking for Teacher with other districts projected as listed

FY 18 PROJECTED

	Atlanta		Cherokee		Clayton		Cobb		Dekalb		Forsyth		Fulton		Gwinnett	
Step	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R	Annual	R
0	$ 55,509	1	$ 50,136	8	$ 53,795	3	$ 53,560	5	$ 52,982	6	$ 53,669	4	$54,336	*2*	$ 52,110	7
1	$ 56,136	1	$ 52,461	8	$ 55,178	2	$ 55,167	3	$ 52,982	6	$ 53,691	5	$54,336	*4*	$ 52,631	7
2	$ 56,763	2	$ 54,319	5	$ 55,386	3	$ 57,446	1	$ 52,982	8	$ 53,715	6	$54,780	*4*	$ 53,156	7
3	$ 58,043	2	$ 56,211	3	$ 55,492	4	$ 59,168	1	$ 54,087	7	$ 54,926	5	$54,780	*6*	$ 53,689	8
4	$ 59,353	2	$ 58,134	3	$ 55,598	5	$ 61,023	1	$ 54,087	8	$ 56,368	4	$55,272	*6*	$ 54,224	7
5	$ 60,692	2	$ 60,089	3	$ 57,433	5	$ 62,854	1	$ 54,087	8	$ 57,865	4	$55,272	*7*	$ 55,301	6
6	$ 62,061	3	$ 62,075	2	$ 60,072	4	$ 65,514	1	$ 54,482	8	$ 59,394	5	$58,008	*6*	$ 57,791	7
7	$ 63,463	3	$ 64,160	2	$ 61,445	5	$ 67,478	1	$ 56,933	8	$ 61,455	4	$58,812	*7*	$ 59,523	6
8	$ 64,895	3	$ 66,277	2	$ 61,445	5	$ 67,478	1	$ 60,757	7	$ 63,093	4	$61,440	*6*	$ 60,488	8
9	$ 66,359	2	$ 66,300	3	$ 63,177	6	$ 69,505	1	$ 61,820	7	$ 65,579	4	$63,288	*5*	$ 61,453	8
10	$ 67,857	3	$ 68,127	2	$ 63,177	8	$ 69,505	1	$ 63,484	6	$ 67,529	4	$63,288	*7*	$ 63,582	5
11	$ 69,387	2	$ 68,185	3	$ 66,063	5	$ 71,588	1	$ 63,914	8	$ 67,529	4	$65,208	*7*	$ 66,025	6
12	$ 70,987	2	$ 70,172	3	$ 66,063	6	$ 71,588	1	$ 65,934	7	$ 69,537	4	$65,208	*8*	$ 67,242	5
13	$ 72,622	2	$ 70,293	3	$ 68,133	6	$ 73,735	1	$ 66,293	8	$ 69,537	4	$67,152	*7*	$ 68,355	5
14	$ 74,297	1	$ 72,338	3	$ 68,133	8	$ 73,735	2	$ 68,142	7	$ 71,607	4	$68,472	*6*	$ 69,402	5
15	$ 76,009	1	$ 72,403	3	$ 70,255	7	$ 75,947	2	$ 69,013	8	$ 71,607	4	$70,392	*6*	$ 70,555	5
16	$ 76,594	1	$ 74,577	3	$ 70,255	8	$ 75,947	2	$ 70,500	7	$ 73,743	4	$72,360	*5*	$ 71,638	6
17	$ 77,178	2	$ 74,640	3	$ 72,648	7	$ 78,493	1	$ 71,516	8	$ 73,743	5	$74,388	*4*	$ 72,836	6
18	$ 77,761	2	$ 76,810	3	$ 72,648	8	$ 78,493	1	$ 73,155	7	$ 75,946	5	$76,476	*4*	$ 73,954	6
19	$ 78,359	4	$ 79,173	2	$ 74,715	7	$ 80,552	1	$ 73,155	8	$ 75,946	5	$78,600	*3*	$ 75,197	6
20	$ 78,956	4	$ 79,475	3	$ 74,879	7	$ 80,552	2	$ 73,155	8	$ 78,183	5	$80,808	*1*	$ 76,351	6
21	$ 79,555	4	$ 79,598	3	$ 77,003	7	$ 81,153	1	$ 73,812	8	$ 78,183	5	$80,808	*2*	$ 77,642	6
22	$ 80,166	4	$ 79,598	5	$ 77,167	7	$ 81,153	1	$ 75,819	8	**$ 80,494**	3	$80,808	*2*	$ 78,384	6
23	$ 80,776	4	$ 80,390	6	$ 79,351	7	$ 81,153	2	$ 78,147	8	$ 80,494	5	$82,236	*1*	$ 81,015	3
24	$ 81,388	4	$ 80,390	7	$ 79,514	8	$ 81,758	2	$ 80,491	6	$ 80,494	5	$82,236	*1*	$ 81,611	3
25	$ 82,320	2	$ 81,122	7	$ 81,757	6	$ 81,758	5	$ 82,100	4	$ 80,494	8	$84,540	*1*	$ 82,240	3
26	$ 83,266	2	$ 82,037	5	$ 81,921	6	$ 81,758	7	$ 82,100	4	$ 80,494	8	**$86,904**	*1*	$ 82,738	3
27	$ 83,266	3	**$ 83,594**	2	$ 82,086	7	**$ 82,411**	5	$ 82,100	6	$ 80,494	8	$86,904	*1*	$ 83,210	4
28	$ 83,266	5	$ 83,594	4	$ 82,249	7	$ 82,411	6	$ 83,706	3	$ 80,494	8	$86,904	*1*	**$ 85,243**	2
29	$ 83,266	5	$ 83,594	4	$ 82,413	6	$ 82,411	7	$ 83,706	3	$ 80,494	8	$86,904	*1*	$ 85,243	2
30	$ 83,266	5	$ 83,594	4	$ 82,576	6	$ 82,411	7	$ 83,706	3	$ 80,494	8	$86,904	*1*	$ 85,243	2
31*	$ 83,266	5	$ 83,594	4	$ 82,740	6	$ 82,411	7	**$ 85,314**	2	$ 80,494	8	$86,904	*1*	$ 85,243	3
32*	$ 83,266	5	$ 83,594	4	$ 82,905	6	$ 82,411	7	$ 85,314	2	$ 80,494	8	$86,904	*1*	$ 85,243	3
33*	$ 83,266	5	$ 83,594	4	$ 83,069	6	$ 82,411	7	$ 85,314	2	$ 80,494	8	$86,904	*1*	$ 85,243	3
34*	$ 83,266	5	$ 83,594	4	$ 83,232	6	$ 82,411	7	$ 85,314	2	$ 80,494	8	$86,904	*1*	$ 85,243	3

* 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

APS - Projected 1.5%
Cherokee, Clayton, Forsyth - Projected 2%
Cobb, DeKalb, Gwinnett - Assumed 2%

FULTON COUNTY SCHOOLS
PROPOSED TEACHER T7 - DOCTORATE
FY18 PROJECTED RANKING
PROJECTED FY18 WITH 2% ON TEACHING

Chart shows FCS's FY17 ranking using actual FY17 salary schedules

FY17 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	$ 60,158	1	$ 54,651	8	$ 57,858	3	$ 58,031	2	$ 56,902	6	$ 57,677	4	$57,240	*5*	$56,551	7
1	$ 60,836	1	$ 57,207	6	$ 59,362	3	$ 59,773	2	$ 56,902	8	$ 57,702	4	$57,240	*5*	$57,117	7
2	$ 61,515	2	$ 59,284	4	$ 59,418	3	$ 62,514	1	$ 56,902	8	$ 57,726	5	$57,696	*6*	$57,687	7
3	$ 62,904	2	$ 61,390	3	$ 59,522	4	$ 64,390	1	$ 57,984	7	$ 59,029	5	$57,696	*8*	$58,264	6
4	$ 64,323	2	$ 63,528	3	$ 59,626	5	$ 66,409	1	$ 57,984	8	$ 60,597	4	$58,236	*7*	$58,847	6
5	$ 65,776	2	$ 65,694	3	$ 60,563	5	$ 68,401	1	$ 57,984	8	$ 62,226	4	$58,236	*7*	$60,182	6
6	$ 67,259	3	$ 67,898	2	$ 63,205	5	$ 70,983	1	$ 58,974	8	$ 63,890	4	$62,136	*7*	$62,890	6
7	$ 68,777	3	$ 70,130	2	$ 65,149	5	$ 73,111	1	$ 59,203	8	$ 66,134	4	$63,996	*7*	$64,777	6
8	$ 70,329	3	$ 72,391	2	$ 67,044	5	$ 73,111	1	$ 65,720	8	$ 67,916	4	$66,876	*6*	$65,748	7
9	$ 71,916	3	$ 72,424	2	$ 67,148	7	$ 75,304	1	$ 67,232	6	$ 70,622	4	$68,880	*5*	$66,719	8
10	$ 73,539	3	$ 74,269	2	$ 67,148	8	$ 75,304	1	$ 68,676	7	$ 72,724	4	$68,880	*6*	$69,024	5
11	$ 75,198	2	$ 74,337	3	$ 71,028	6	$ 77,564	1	$ 69,142	8	$ 72,724	4	$70,956	*7*	$71,681	5
12	$ 76,931	2	$ 76,566	3	$ 71,028	7	$ 77,564	1	$ 71,503	6	$ 74,887	4	$70,956	*8*	$73,009	5
13	$ 78,705	2	$ 76,573	3	$ 73,245	6	$ 79,890	1	$ 71,895	8	$ 74,887	4	$73,080	*7*	$74,212	5
14	$ 80,519	1	$ 78,862	3	$ 73,245	7	$ 79,890	2	$ 73,897	6	$ 77,117	4	$73,080	*8*	$75,358	5
15	$ 82,375	1	$ 78,929	3	$ 75,518	6	$ 82,287	2	$ 74,564	8	$ 77,117	4	$75,264	*7*	$76,606	5
16	$ 83,008	1	$ 81,229	3	$ 75,518	8	$ 82,287	2	$ 76,189	7	$ 79,418	4	$76,248	*6*	$77,791	5
17	$ 83,640	2	$ 81,296	3	$ 78,064	7	$ 85,047	1	$ 77,071	8	$ 79,418	4	$78,384	*6*	$79,087	5
18	$ 84,274	2	$ 83,735	3	$ 78,064	8	$ 85,047	1	$ 78,825	7	$ 81,791	4	$80,580	*5*	$80,309	6
19	$ 84,922	3	$ 86,160	2	$ 80,296	7	$ 87,291	1	$ 78,825	8	$ 81,791	5	$82,836	*4*	$81,655	6
20	$ 85,570	3	$ 86,553	2	$ 80,456	7	$ 87,291	1	$ 78,825	8	$ 84,200	5	$85,152	*4*	$82,919	6
21	$ 86,218	3	$ 86,687	2	$ 82,749	7	$ 87,932	1	$ 79,249	8	$ 84,200	6	$85,152	*4*	$84,317	5
22	$ 86,880	2	$ 86,687	4	$ 82,910	7	$ 87,932	1	$ 81,297	8	**$ 86,691**	3	$85,152	*5*	$85,129	6
23	$ 87,542	4	$ 87,550	3	$ 85,268	7	$ 87,932	2	$ 83,681	8	$ 86,691	5	$86,640	*6*	$87,985	1
24	$ 88,205	3	$ 87,550	4	$ 85,429	8	$ 88,589	2	$ 85,931	7	$ 86,691	5	$86,640	*6*	$88,623	1
25	$ 89,225	2	$ 88,411	5	$ 87,852	6	$ 88,589	4	$ 87,654	7	$ 86,691	8	$89,064	*3*	$89,297	1
26	**$ 90,237**	2	$ 89,289	4	$ 88,014	6	$ 88,589	5	$ 87,654	7	$ 86,691	8	**$91,548**	*1*	$89,833	3
27	$ 90,237	3	**$ 90,146**	4	$ 88,174	6	**$ 89,264**	5	$ 87,654	7	$ 86,691	8	$91,548	*1*	$90,327	2
28	$ 90,237	3	$ 90,146	4	$ 88,335	7	$ 89,264	6	$ 89,361	5	$ 86,691	8	$91,548	*2*	**$92,510**	1
29	$ 90,237	3	$ 90,146	4	$ 88,495	7	$ 89,264	6	$ 89,361	5	$ 86,691	8	$91,548	*2*	$92,510	1
30	$ 90,237	3	$ 90,146	4	$ 88,656	7	$ 89,264	6	$ 89,361	5	$ 86,691	8	$91,548	*2*	$92,510	1
31*	$ 90,237	4	$ 90,146	5	$ 88,817	7	$ 89,264	6	**$ 91,082**	3	$ 86,691	8	$91,548	*2*	$92,510	1
32*	$ 90,237	4	$ 90,146	5	$ 88,978	7	$ 89,264	6	$ 91,082	3	$ 86,691	8	$91,548	*2*	$92,510	1
33*	$ 90,237	4	$ 90,146	5	$ 89,138	7	$ 89,264	6	$ 91,082	3	$ 86,691	8	$91,548	*2*	$92,510	1
34*	$ 90,237	4	$ 90,146	5	$ 89,299	6	$ 89,264	7	$ 91,082	3	$ 86,691	8	$91,548	*2*	$92,510	1

Chart shows FCS's Projected Ranking for Teacher with other districts projected as listed

FY 18 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	$ 61,060	1	$ 55,744	8	$ 59,015	3	$ 59,192	2	$ 58,040	6	$ 58,831	4	$ 58,380	*5*	$ 57,682	7
1	$ 61,749	1	$ 58,351	6	$ 60,549	3	$ 60,968	2	$ 58,040	8	$ 58,856	4	$ 58,380	*5*	$ 58,259	7
2	$ 62,438	2	$ 60,470	4	$ 60,606	3	$ 63,764	1	$ 58,040	8	$ 58,881	5	$ 58,848	*6*	$ 58,841	7
3	$ 63,848	2	$ 62,618	3	$ 60,712	4	$ 65,678	1	$ 59,144	7	$ 60,210	5	$ 58,848	*8*	$ 59,429	6
4	$ 65,288	2	$ 64,799	3	$ 60,819	5	$ 67,737	1	$ 59,144	8	$ 61,809	4	$ 59,400	*7*	$ 60,024	6
5	$ 66,763	3	$ 67,008	2	$ 61,774	5	$ 69,769	1	$ 59,144	8	$ 63,471	4	$ 59,400	*7*	$ 61,386	6
6	$ 68,268	3	$ 69,256	2	$ 64,469	5	$ 72,403	1	$ 60,153	8	$ 65,168	4	$ 63,384	*7*	$ 64,148	6
7	$ 69,809	3	$ 71,533	2	$ 66,452	5	$ 74,573	1	$ 60,387	8	$ 67,457	4	$ 65,280	*7*	$ 66,073	6
8	$ 71,384	3	$ 73,839	2	$ 68,385	5	$ 74,573	1	$ 67,034	8	$ 69,274	4	$ 68,208	*6*	$ 67,063	7
9	$ 72,995	3	$ 73,872	2	$ 68,491	7	$ 76,810	1	$ 68,577	6	$ 72,034	4	$ 70,260	*5*	$ 68,053	8
10	$ 74,642	3	$ 75,754	2	$ 68,491	8	$ 76,810	1	$ 70,050	7	$ 74,178	4	$ 70,260	*6*	$ 70,404	5
11	$ 76,326	2	$ 75,824	3	$ 72,449	6	$ 79,115	1	$ 70,525	8	$ 74,178	4	$ 72,372	*7*	$ 73,115	5
12	$ 78,085	3	$ 78,097	2	$ 72,449	7	$ 79,115	1	$ 72,933	6	$ 76,385	4	$ 72,372	*8*	$ 74,469	5
13	$ 79,886	2	$ 78,104	3	$ 74,710	6	$ 81,488	1	$ 73,333	8	$ 76,385	4	$ 74,544	*7*	$ 75,696	5
14	$ 81,727	1	$ 80,439	3	$ 74,710	7	$ 81,488	2	$ 75,375	6	$ 78,659	4	$ 74,544	*8*	$ 76,865	5
15	$ 83,611	2	$ 80,508	3	$ 77,028	6	$ 83,933	1	$ 76,055	8	$ 78,659	4	$ 76,764	*7*	$ 78,138	5
16	$ 84,253	1	$ 82,854	3	$ 77,028	8	$ 83,933	2	$ 77,713	7	$ 81,006	4	$ 77,772	*6*	$ 79,347	5
17	$ 84,895	2	$ 82,922	3	$ 79,625	7	$ 86,748	1	$ 78,612	8	$ 81,006	4	$ 79,956	*6*	$ 80,669	5
18	$ 85,538	2	$ 85,410	3	$ 79,625	8	$ 86,748	1	$ 80,402	7	$ 83,427	4	$ 82,188	*5*	$ 81,915	6
19	$ 86,196	3	$ 87,883	2	$ 81,902	7	$ 89,037	1	$ 80,402	8	$ 83,427	5	$ 84,492	*4*	$ 83,288	6
20	$ 86,854	4	$ 88,284	2	$ 82,065	7	$ 89,037	1	$ 80,402	8	$ 85,884	5	$ 86,856	*3*	$ 84,577	6
21	$ 87,511	3	$ 88,421	2	$ 84,404	7	$ 89,691	1	$ 80,834	8	$ 85,884	6	$ 86,856	*4*	$ 86,003	5
22	$ 88,183	4	$ 88,421	3	$ 84,568	7	$ 89,691	1	$ 82,923	8	**$ 88,425**	2	$ 86,856	*5*	$ 86,832	6
23	$ 88,855	4	$ 89,301	3	$ 86,973	7	$ 89,691	2	$ 85,355	8	$ 88,425	5	$ 88,368	*6*	$ 89,745	1
24	$ 89,528	3	$ 89,301	4	$ 87,138	8	$ 90,361	2	$ 87,650	7	$ 88,425	5	$ 88,368	*6*	$ 90,395	1
25	$ 90,563	3	$ 90,179	5	$ 89,609	6	$ 90,361	4	$ 89,407	7	$ 88,425	8	$ 90,840	*2*	$ 91,083	1
26	$ 91,591	3	$ 91,075	4	$ 89,774	6	$ 90,361	5	$ 89,407	7	$ 88,425	8	**$ 93,384**	*1*	$ 91,630	2
27	$ 91,591	4	**$ 91,949**	3	$ 89,937	6	**$ 91,049**	5	$ 89,407	7	$ 88,425	8	$ 93,384	*1*	$ 92,134	2
28	$ 91,591	4	$ 91,949	3	$ 90,102	7	$ 91,049	6	$ 91,148	5	$ 88,425	8	$ 93,384	*2*	**$ 94,360**	1
29	$ 91,591	4	$ 91,949	3	$ 90,265	7	$ 91,049	6	$ 91,148	5	$ 88,425	8	$ 93,384	*2*	$ 94,360	1
30	$ 91,591	4	$ 91,949	3	$ 90,429	7	$ 91,049	6	$ 91,148	5	$ 88,425	8	$ 93,384	*2*	$ 94,360	1
31*	$ 91,591	5	$ 91,949	4	$ 90,593	7	$ 91,049	6	**$ 92,904**	3	$ 88,425	8	$ 93,384	*2*	$ 94,360	1
32*	$ 91,591	5	$ 91,949	4	$ 90,758	7	$ 91,049	6	$ 92,904	3	$ 88,425	8	$ 93,384	*2*	$ 94,360	1
33*	$ 91,591	5	$ 91,949	4	$ 90,921	7	$ 91,049	6	$ 92,904	3	$ 88,425	8	$ 93,384	*2*	$ 94,360	1
34*	$ 91,591	5	$ 91,949	4	$ 91,085	6	$ 91,049	7	$ 92,904	3	$ 88,425	8	$ 93,384	*2*	$ 94,360	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

APS - Projected 1.5%
Cherokee, Clayton, Forsyth - Projected 2%
Cobb, DeKalb, Gwinnett - Assumed 2%

Fulton Teacher Salary Rankings
Summary of Projected FY18 Rankings
Projected FY18 With 2% On Teaching

Districts Included

Atlanta	**DeKalb**
Cherokee	**Forsyth**
Clayton	**Fulton**
Cobb	**Gwinnett**

	T4 - Bachelors		T5 - Masters		T6 - Specialist		T7 - Doctorate	
Step	FY17 Ranking	FY18 Reg Tchr Ranking	FY17 Ranking	FY18 Reg Tchr Ranking	FY17 Ranking	FY18 Reg Tchr Ranking	FY17 Ranking	FY18 Reg Tchr Ranking
0	3	3	2	2	2	2	5	5
1	4	4	3	3	4	4	5	5
2	4	4	4	4	4	4	6	6
3	5	5	4	4	6	6	8	8
4	5	5	5	5	6	6	7	7
5	7	7	6	6	7	7	7	7
6	3	3	5	5	6	6	7	7
7	5	5	6	6	7	7	7	7
8	5	5	6	6	5	6	6	6
9	5	5	6	6	5	5	5	5
10	5	5	7	7	7	7	6	6
11	6	6	7	7	7	7	7	7
12	5	5	6	6	8	8	8	8
13	4	4	6	6	7	7	7	7
14	4	4	5	5	6	6	8	8
15	3	3	3	3	8	6	7	7
16	2	2	3	3	5	5	6	6
17	3	3	3	3	4	4	6	6
18	2	2	2	2	4	4	5	5
19	2	1	1	1	4	3	4	4
20	1	1	1	1	1	1	4	3
21	1	1	1	1	2	2	4	4
22	1	1	1	1	2	2	5	5
23	1	1	1	1	1	1	6	6
24	1	1	1	1	1	1	6	6
25	1	1	1	1	1	1	3	2
26	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	2	2
29	1	1	1	1	1	1	2	2
30	1	1	1	1	1	1	2	2
31*	1	1	1	1	1	1	2	2
32*	1	1	1	1	1	1	2	2
33*	1	1	1	1	1	1	2	2
34*	1	1	1	1	1	1	2	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.

Assumptions: **FCS - Projected 2%**
APS - Projected 1.5%
Cherokee, Clayton, Forsyth - Projected 2%
Cobb, DeKalb, Gwinnett - Assumed 2%

Please be advised that these comparisons are given to provide a perspective and are based on FY17 data. Projected FY18 data for metro districts assumes increase projections as provided on current FY17 salaries.

CURRENT 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	$139,669	4	$132,000	7	$151,093	2	$133,218	6	$120,624	8	$134,475	5	$142,244	3	$162,523	1	$139,481
MS Principal	$133,017	4	$117,000	8	$139,004	2	$123,443	6	$118,348	7	$125,138	5	$137,464	3	$144,957	1	$129,796
ES Principal	$126,683	3	$110,635	8	$127,886	2	$120,469	5	$117,684	7	$118,805	6	$126,221	4	$134,715	1	$122,887
HS Asst Principal	$126,683	1	$99,000	8	$117,640	2	$100,643	7	$103,169	5	$104,313	4	$111,765	3	$101,206	6	$108,052
MS Asst Principal	$120,651	1	$98,411	6	$108,226	3	$98,635	5	$103,169	4	$97,633	7	$109,321	2	$97,619	8	$104,208
ES Asst Principal	$114,906	1	$95,618	5	$99,586	3	$98,017	4	$93,742	8	$95,512	6	$101,750	2	$94,793	7	$99,241
Guidance Couns	$94,720	1	$92,518	3	$93,999	2	$89,264	5	$86,696	7	$90,509	4	$88,909	6	DNR		$90,945
Psychologist	$95,667	3	$90,146	5	$86,124	7	$108,827	1	$86,696	6	$107,278	2	$84,657	8	$95,443	4	$94,355
Social Worker	$95,667	2	$90,146	3	$81,818	8	$85,907	5	$86,696	4	$95,826	1	$84,657	7	$85,894	6	$88,326
Media Specialist	$90,237	3	$90,146	4	$89,299	5	$89,264	6	$86,696	7	$86,691	8	$91,548	2	$92,510	1	$89,549
Tech Specialist	DNR		$68,680	7	$77,528	4	$79,558	3	$75,888	5	$89,933	2	$95,847	1	$71,507	6	$79,849
Paraprofessional	$21.37	5	$23.25	4	$19.80	8	$21.22	6	$20.13	7	$25.07	1	$24.60	2	$23.97	3	$22.43
12-Mo Sch Sec'y	$52,639	2	$48,476	3	DNR		$46,576	4	$44,332	6	$40,064	7	$66,186	1	$46,345	5	$49,231
Head Custodian	DNR		DNR		DNR		$41,891	4	$38,220	5	$50,631	2	$60,084	1	$47,576	3	$47,680
Bus Driver	$25.06	3	$26.99	2	$23.38	5	$22.20	6	$21.63	8	$24.59	4	$29.15	1	$21.69	7	$24.34
FS Manager	DNR		$38,540	6	$49,611	5	$52,127	4	$62,684	2	$37,788	7	$66,671	1	$52,313	3	$51,391
FS Worker	$18.64	3	$20.11	2	$15.41	7	$15.18	8	$17.16	4	$16.44	5	$21.07	1	$15.50	6	$17.44

PROJECTED FY18

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	$141,764	4	$134,640	7	$154,115	2	$135,882	6	$123,036	8	$137,165	5	$143,649	3	$165,773	1	$142,003
MS Principal	$135,012	4	$119,340	8	$141,784	2	$125,912	6	$120,715	7	$127,641	5	$138,821	3	$147,856	1	$132,135
ES Principal	$128,583	3	$112,848	8	$130,444	2	$122,878	5	$120,038	7	$121,181	6	$127,464	4	$137,409	1	$125,106
HS Asst Principal	$128,583	1	$100,980	8	$119,993	2	$102,656	7	$105,232	5	$106,399	4	$112,865	3	$103,230	6	$109,992
MS Asst Principal	$122,461	1	$100,379	6	$110,391	3	$100,608	5	$105,232	4	$99,586	7	$110,396	2	$99,571	8	$106,078
ES Asst Principal	$116,630	1	$97,530	5	$101,578	3	$99,977	4	$95,617	8	$97,422	6	$102,748	2	$96,689	7	$101,024
Guidance Couns	$96,141	1	$94,368	3	$95,879	2	$91,049	5	$88,430	7	$92,319	4	$89,782	6	DNR		$92,567
Psychologist	$97,102	4	$91,949	5	$87,846	7	$111,004	1	$88,430	6	$109,424	2	$85,488	8	$97,352	3	$96,074
Social Worker	$97,102	2	$91,949	3	$83,454	8	$87,625	5	$88,430	4	$97,743	1	$85,488	7	$87,612	6	$89,925
Media Specialist	$91,591	4	$91,949	3	$91,085	5	$91,049	6	$88,430	7	$88,425	8	$93,384	2	$94,360	1	$91,284
Tech Specialist	DNR		$70,054	7	$79,079	4	$81,149	3	$77,406	5	$91,732	2	$96,788	1	$72,937	6	$81,306
Paraprofessional	$21.69	5	$24	4	$20.20	8	$21.64	6	$20.53	7	$25.57	1	$24.85	2	$24.45	3	$22.83
12-Mo Sch Sec'y	$53,429	2	$49,446	3	DNR		$47,508	4	$45,219	6	$40,865	7	$66,849	1	$47,272	5	$50,084
Head Custodian	DNR		DNR		DNR		$42,729	4	$38,984	5	$51,644	2	$60,685	1	$48,528	3	$48,514
Bus Driver	$25.44	3	$27.53	2	$23.85	5	$22.64	6	$22.06	8	$25.08	4	$29.44	1	$22.12	7	$24.77
FS Manager	DNR		$39,311	6	$50,603	5	$53,170	4	$63,938	2	$38,544	7	$67,337	1	$53,359	3	$52,323
FS Worker	$18.92	3	$20.51	2	$15.72	7	$15.48	8	$17.50	4	$16.77	5	$21.25	1	$15.81	6	$17.75

DNR=Did Not Report

NOTE:	*Data source (FY17 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 highest 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 highest 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





Georgia State Department Of Education

Earnings Sheet for FY 2018

School System: 660 - Fulton County

FY18 INITIAL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,541.56

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
	<----------Earnings ($)---------->						<----------Earned Positions----------> <----------Grades K-12---------->			
Kindergarten Pgm	5,925	31,816,470	463,032	32,279,502	9,864,227	22,415,275	395.00		13.17	5.39
Kindergarten Early Intr Pgm	353	2,462,448	27,587	2,490,035	760,925	1,729,110	32.09		0.78	0.32
Primary Grade(1-3) Pgm	18,786	80,692,787	1,613,704	82,306,491	25,151,873	57,154,618	1,105.06	54.45	41.75	17.08
Primary Grd Early Intrv(1-3) Pgm	1,296	8,321,398	111,325	8,432,723	2,576,939	5,855,784	117.82	3.76	2.88	1.18
Upper Elementary Grd(4-5) Pgm	11,859	38,883,695	835,117	39,718,812	12,137,591	27,581,221	515.61	34.38	26.35	10.78
UppElem Grd Early Intrv(4-5)	843	5,412,761	59,364	5,472,125	1,672,216	3,799,909	76.64	2.44	1.87	0.77
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	15,918	59,069,429	1,120,937	60,190,366	18,393,451	41,796,915	795.90	46.14	35.37	14.47
High School Gen Educ(9-12)	20,967	64,721,283	2,381,853	67,103,136	20,505,911	46,597,225	911.61		46.59	19.06
CTAE(9-12) PGM	3,427	12,059,064	1,124,742	13,183,806	4,028,812	9,154,994	171.35		7.62	3.12
Students with Disab Cat I	2,081	17,356,511	518,086	17,874,597	5,462,262	12,412,335	260.12			1.89
Students with Disab Cat II	408	4,182,550	53,591	4,236,141	1,294,514	2,941,627	62.77			0.37
Students with Disab Cat III	2,563	34,110,327	523,363	34,633,690	10,583,639	24,050,051	512.60			2.33
Students with Disab Cat IV	226	5,003,926	95,468	5,099,394	1,558,313	3,541,081	75.33			0.21
Students with Disab Cat V	162	1,351,156	68,433	1,419,589	433,809	985,780	20.25			0.15
Gifted Student Category VI	6,975	38,922,729	703,780	39,626,509	12,109,384	27,517,125	581.25			6.34
Remedial Education Pgm	1,721	7,956,025	98,854	8,054,879	2,461,474	5,593,405	114.73		3.82	1.56
Alternate Education Pgm	1,006	4,650,646	70,844	4,721,490	1,442,831	3,278,659	67.07		2.24	0.91
Eng.Spkrs.of Other Lang.(ESOL)	1,131	10,936,833	64,966	11,001,799	3,362,017	7,639,782	161.57		2.51	1.03
Spec Ed. Itinerant				73,930	22,592	51,338				
Spec Ed. Supplemental Speech				346,939	106,020	240,919				
TOTAL DIRECT INSTRUC.	95,647	427,910,038	9,935,046	438,265,953	133,928,800	304,337,153	5,976.77	141.17	184.95	86.96
INDIRECT COST										
Central Admin and One Time QBE		9,794,406	1,327,933	11,122,339	3,398,853	7,723,486				
School Admin		21,673,244	667,715	22,340,959	6,827,128	15,513,831				
Facility M & O			28,502,770	28,502,770	8,710,103	19,792,667				
Sub Total (INDIRECT COST)		31,467,650	30,498,418	61,966,068	18,936,084	43,029,984				
MEDIA CENTER PGM.		10,793,159	1,335,320	12,128,479	3,706,317	8,422,162				
20 DAYS ADDITIONAL INSTRUCTION		3,601,248		3,601,248	1,100,498	2,500,750				
STAFF & PROFESSIONAL DEV				2,091,912	639,263	1,452,649				
PRINCIPAL STAFF & PROF. DEV				32,849	10,038	22,811				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(7,148,830)				
Charter System Adjustment				4,410,572		4,410,572				
QBE FORMULA EARNINGS		473,772,095	41,768,784	522,497,081	158,321,000	357,027,251	5,976.77	141.17	184.95	86.96
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 324 Drivers and bus replacement funds of 0)				4,858,058		4,858,058				
Sparsity - Regular				0		0				
Nursing Services				1,933,544		1,933,544				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				529,288,683		363,818,853				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				529,288,683		363,818,853				
Charter Commission Admin - State						0				
Military Counselors						0				
DCH Direct Payment						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				529,288,683		363,818,853				

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	38.65	38.65	62.07	
		107.00	153.73	188.70					
1.00	6.00	107.00	153.73	189.70	1.00	38.65	38.65	62.07	
									163.54
1.00	6.00	107.00	153.73	189.70	1.00	38.65	38.65	62.07	163.54

NOTES

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2018 (HB 44).
3.Teacher Retirement is funded at 16.81%in QBE in FY 2018 (HB 44).
4. Central Office Indirect Cost in Operating includes One-Time Funding for QBE in FY18(HB44).

Total T&E 182,246,936 includes T&E 114,910,016 and HI 67,336,920

FY : 2018
Folder Name : FY18 INITIAL

SALARY & OPERATION DETAILS

660 - Fulton County

Date 5/14/2017

	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		1.6580			2.0457			1.2881			1.8012			1.0367	
	FTE		5,925			353			18,786			1,296			11,859	
	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	15,932,740	10,233,588	26,166,328	1,294,419	831,405	2,125,824	44,573,730	28,629,677	73,203,407	4,752,315	3,052,409	7,804,724	20,797,603	13,358,286	34,155,889
	Aides/Parapro	4,425,738		4,425,738	263,677		263,677									
	# Subject Specialists							2,196,459	1,410,784	3,607,243	151,528	97,327	248,855	1,386,554	890,583	2,277,137
	Counselors	529,102	339,842	868,945	31,523	20,247	51,770	1,677,590	1,077,515	2,755,105	115,733	74,335	190,068	1,059,009	680,201	1,739,209
	Tech Specialist	216,440	139,019	355,460	12,895	8,283	21,178	686,253	440,780	1,127,032	47,343	30,408	77,751	433,209	278,250	711,459
	SubTotal	21,104,020	10,712,450	31,816,470	1,602,514	859,934	2,462,448	49,134,032	31,558,756	80,692,787	5,066,919	3,254,479	8,321,398	23,676,375	15,207,320	38,883,695
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	96,222	61,803	158,025	5,733	3,682	9,415	305,085	195,956	501,040	21,047	13,518	34,566	192,590	123,701	316,291
	Social Worker	96,222	61,803	158,025	5,733	3,682	9,415	305,085	195,956	501,040	21,047	13,518	34,566	192,590	123,701	316,291
	Spec Ed Leadership															
	SubTotal	192,444	123,607	316,051	11,465	7,364	18,830	610,169	391,911	1,002,081	42,094	27,037	69,131	385,180	247,401	632,581
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	264,551	169,921	434,472	15,761	10,124	25,885	838,795	538,757	1,377,552	57,866	37,168	95,034	529,504	340,100	869,605
	Secretary	217,862		217,862	12,980		12,980	690,761		690,761	47,654		47,654	436,055		436,055
	SubTotal	482,414	169,921	652,335	28,741	10,124	38,865	1,529,556	538,757	2,068,314	105,520	37,168	142,688	965,560	340,100	1,305,660
	MEDIA															
	Personnel	529,102	339,842	868,945	31,523	20,247	51,770	1,677,590	1,077,515	2,755,105	115,733	74,335	190,068	1,059,009	680,201	1,739,209
	SubTotal	529,102	339,842	868,945	31,523	20,247	51,770	1,677,590	1,077,515	2,755,105	115,733	74,335	190,068	1,059,009	680,201	1,739,209
	20 Days Addtnl. Instruct.	160,212	102,904	263,116	9,545	6,131	15,676	507,973	326,271	834,244	35,044	22,509	57,552	320,667	205,964	526,632
	SubTotal	160,212	102,904	263,116	9,545	6,131	15,676	507,973	326,271	834,244	35,044	22,509	57,552	320,667	205,964	526,632
	QBE Earnings SALARY	22,468,192	11,448,724	33,916,916	1,683,789	903,800	2,587,589	53,459,320	33,893,210	87,352,530	5,365,310	3,415,527	8,780,838	26,406,791	16,680,986	43,087,777
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	463,032		463,032	27,587		27,587	1,613,704		1,613,704	111,325		111,325	835,117		835,117
	SubTotal	463,032		463,032	27,587		27,587	1,613,704		1,613,704	111,325		111,325	835,117		835,117
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	46,440		46,440	2,768		2,768	147,299		147,299	10,163		10,163	92,985		92,985
	FACILITY M & O	1,765,638		1,765,638	105,194		105,194	5,598,208		5,598,208	386,208		386,208	3,533,969		3,533,969
	SubTotal	1,812,078		1,812,078	107,962		107,962	5,745,506		5,745,506	396,372		396,372	3,626,954		3,626,954
	Media Center Material	90,709		90,709	5,405		5,405	287,586		287,586	19,840		19,840	181,565		181,565
	SubTotal	90,709		90,709	5,405		5,405	287,586		287,586	19,840		19,840	181,565		181,565
	QBE Earnings OPERATIONS	2,365,819		2,365,819	140,954		140,954	7,646,796		7,646,796	527,536		527,536	4,643,636		4,643,636
	STAFF DEVELOPMENT	134,006		134,006	10,598		10,598	396,479		396,479	40,066		40,066	194,571		194,571
	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	24,968,017	11,448,724	36,416,741	1,835,341	903,800	2,739,141	61,502,595	33,893,210	95,395,805	5,932,913	3,415,527	9,348,440	31,244,998	16,680,986	47,925,984

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

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

FY : 2018
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SALARY & OPERATION DETAILS

660 - Fulton County

Date 5/14/2017

	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		1.7951			1.0290			1.1333			1			1.1887	
	FTE		843			0			15,918			20,967			3,427	
	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	3,091,205	1,985,479	5,076,684	0	0	0	32,103,422	20,620,007	52,723,429	36,770,667	23,617,775	60,388,441	6,911,574	4,439,299	11,350,873
	Aides/Parapro															
	# Subject Specialists	98,564	63,307	161,871	0	0	0	1,861,133	1,195,404	3,056,537						
	Counselors	75,280	48,352	123,632	0	0	0	1,421,477	913,014	2,334,491	1,872,353	1,202,611	3,074,964	306,031	196,564	502,595
	Tech Specialist	30,795	19,779	50,574	0	0	0	581,485	373,487	954,972	765,925	491,953	1,257,877	125,188	80,408	205,597
	SubTotal	3,295,843	2,116,918	5,412,761				35,967,517	23,101,912	59,069,429	39,408,944	25,312,338	64,721,283	7,342,793	4,716,271	12,059,064
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	13,690	8,793	22,484	0	0	0	258,508	166,040	424,548	340,504	218,706	559,210	55,654	35,747	91,401
	Social Worker	13,690	8,793	22,484	0	0	0	258,508	166,040	424,548	340,504	218,706	559,210	55,654	35,747	91,401
	Spec Ed Leadership															
	SubTotal	27,381	17,587	44,967				517,017	332,079	849,096	681,008	437,411	1,118,419	111,309	71,494	182,803
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	37,640	24,176	61,816	0	0	0	1,025,119	658,433	1,683,553	1,737,326	1,115,883	2,853,209	283,961	182,388	466,349
	Secretary	30,997		30,997	0		0	422,145		422,145	655,848		655,848	107,197		107,197
	SubTotal	68,637	24,176	92,813				1,447,265	658,433	2,105,698	2,393,173	1,115,883	3,509,056	391,158	182,388	573,546
	MEDIA															
	Personnel	75,280	48,352	123,632	0	0	0	1,025,119	658,433	1,683,553	868,663	557,942	1,426,604	141,981	91,194	233,175
	SubTotal	75,280	48,352	123,632				1,025,119	658,433	1,683,553	868,663	557,942	1,426,604	141,981	91,194	233,175
	20 Days Addtnl. Instruct.	22,795	14,641	37,436	0	0	0	430,423	276,460	706,883	566,948	364,150	931,098	92,666	59,519	152,185
	SubTotal	22,795	14,641	37,436				430,423	276,460	706,883	566,948	364,150	931,098	92,666	59,519	152,185
	QBE Earnings SALARY	3,489,936	2,221,674	5,711,610				39,387,340	25,027,318	64,414,658	43,918,736	27,787,724	71,706,460	8,079,906	5,120,866	13,200,773
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	59,364		59,364	0		0	1,120,937		1,120,937	2,381,853		2,381,853	1,124,742		1,124,742
	SubTotal	59,364		59,364	0		0	1,120,937		1,120,937	2,381,853		2,381,853	1,124,742		1,124,742
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	6,608		6,608	0		0	96,464		96,464	142,974		142,974	23,368		23,368
	FACILITY M & O	251,215		251,215	0		0	4,743,569		4,743,569	6,248,175		6,248,175	1,021,246		1,021,246
	SubTotal	257,822		257,822	0		0	4,840,034		4,840,034	6,391,150		6,391,150	1,044,615		1,044,615
	Media Center Material	12,907		12,907	0		0	207,416		207,416	273,212		273,212	44,655		44,655
	SubTotal	12,907		12,907	0		0	207,416		207,416	273,212		273,212	44,655		44,655
	QBE Earnings OPERATIONS	330,094		330,094				6,168,387		6,168,387	9,046,215		9,046,215	2,214,012		2,214,012
	STAFF DEVELOPMENT	26,061		26,061	0		0	292,254		292,254	323,814		323,814	59,774		59,774
	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	3,846,091	2,221,674	6,067,765				45,847,981	25,027,318	70,875,300	53,288,765	27,787,724	81,076,490	10,353,692	5,120,866	15,474,558

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

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SALARY & OPERATION DETAILS

660 - Fulton County

Date 5/14/2017

	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		2.3901			2.8051			3.5718			5.7898			2.4583	
	FTE		2,081			408			2,563			226			162	
	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	10,492,402	6,739,263	17,231,665	2,531,860	1,626,212	4,158,073	20,676,234	13,280,331	33,956,565	3,038,647	1,951,721	4,990,368	816,804	524,633	1,341,437
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	76,019	48,827	124,846	14,904	9,573	24,477	93,626	60,136	153,763	8,256	5,303	13,558	5,918	3,801	9,719
	SubTotal	10,568,421	6,788,090	17,356,511	2,546,765	1,635,785	4,182,550	20,769,860	13,340,467	34,110,327	3,046,903	1,957,024	5,003,926	822,722	528,434	1,351,156
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	33,795	21,707	55,502	6,626	4,256	10,882	41,623	26,734	68,358	3,670	2,357	6,028	2,631	1,690	4,321
	Social Worker	33,795	21,707	55,502	6,626	4,256	10,882	41,623	26,734	68,358	3,670	2,357	6,028	2,631	1,690	4,321
	Spec Ed Leadership	418,135	268,568	686,703	81,979	52,655	134,635	514,984	330,774	845,757	45,410	29,167	74,577	32,551	20,907	53,458
	SubTotal	485,726	311,982	797,708	95,231	61,167	156,398	598,230	384,243	982,472	52,751	33,882	86,632	37,812	24,287	62,099
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	134,016	86,079	220,095	26,275	16,877	43,152	165,057	106,016	271,073	14,554	9,348	23,903	10,433	6,701	17,134
	Secretary	55,188		55,188	10,820		10,820	67,971		67,971	5,994		5,994	4,296		4,296
	SubTotal	189,205	86,079	275,283	37,095	16,877	53,972	233,028	106,016	339,044	20,548	9,348	29,896	14,729	6,701	21,430
	MEDIA															
	Personnel	134,016	86,079	220,095	26,275	16,877	43,152	165,057	106,016	271,073	14,554	9,348	23,903	10,433	6,701	17,134
	SubTotal	134,016	86,079	220,095	26,275	16,877	43,152	165,057	106,016	271,073	14,554	9,348	23,903	10,433	6,701	17,134
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	11,377,368	7,272,229	18,649,597	2,705,366	1,730,705	4,436,072	21,766,175	13,936,742	35,702,917	3,134,756	2,009,602	5,144,357	885,696	566,123	1,451,819
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	518,086		518,086	53,591		53,591	523,363		523,363	95,468		95,468	68,433		68,433
	SubTotal	518,086		518,086	53,591		53,591	523,363		523,363	95,468		95,468	68,433		68,433
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	12,616		12,616	2,472		2,472	15,542		15,542	1,370		1,370	982		982
	FACILITY M & O	620,138		620,138	121,584		121,584	763,779		763,779	67,347		67,347	48,276		48,276
	SubTotal	632,754		632,754	124,056		124,056	779,321		779,321	68,717		68,717	49,258		49,258
	Media Center Material	27,115		27,115	5,317		5,317	33,388		33,388	2,943		2,943	2,110		2,110
	SubTotal	27,115		27,115	5,317		5,317	33,388		33,388	2,943		2,943	2,110		2,110
	QBE Earnings OPERATIONS	1,177,956		1,177,956	182,964		182,964	1,336,072		1,336,072	167,129		167,129	119,801		119,801
	STAFF DEVELOPMENT	85,872		85,872	20,435		20,435	164,537		164,537	23,725		23,725	6,685		6,685
	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	12,641,196	7,272,229	19,913,424	2,908,766	1,730,705	4,639,471	23,266,784	13,936,742	37,203,526	3,325,609	2,009,602	5,335,211	1,012,182	566,123	1,578,304

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SALARY & OPERATION DETAILS

660 - Fulton County

Date 5/14/2017

	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		1.6656			1.3481			1.4766			2.5558				
	FTE		6,975			1,721			1,006			1,131			95,647	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	23,445,346	15,058,930	38,504,277	4,627,889	2,972,490	7,600,380	2,705,204	1,737,551	4,442,755	6,517,150	4,185,961	10,703,111	241,079,212	154,845,016	395,924,228
	Aides/Parapro													4,689,415		4,689,415
	# Subject Specialists													5,694,238	3,657,405	9,351,643
	Counselors				153,685	98,712	252,397	89,836	57,701	147,537	100,998	64,871	165,869	7,432,618	4,773,965	12,206,583
	Tech Specialist	254,797	163,656	418,453	62,868	40,380	103,248	36,749	23,604	60,353	41,315	26,537	67,852	3,493,985	2,244,184	5,738,169
	SubTotal	23,700,143	15,222,586	38,922,729	4,844,443	3,111,582	7,956,025	2,831,789	1,818,856	4,650,646	6,659,464	4,277,369	10,936,833	262,389,467	165,520,571	427,910,038
	Indirect Costs-Central Administration															
	Superintendent													48,223	30,974	79,197
	Asst. Superintendent													289,339	185,842	475,182
	(1)Secretary													16,547		16,547
	(1)Accountant													24,698		24,698
	Psychologist	113,274	72,756	186,030	27,949	17,952	45,901	16,337	10,494	26,831	18,367	11,797	30,165	1,553,307	997,688	2,550,995
	Social Worker	113,274	72,756	186,030	27,949	17,952	45,901	16,337	10,494	26,831	18,367	11,797	30,165	1,553,307	997,688	2,550,995
	Spec Ed Leadership	1,401,487	900,174	2,301,661										2,494,546	1,602,245	4,096,791
	SubTotal	1,628,035	1,045,686	2,673,720	55,898	35,903	91,801	32,675	20,987	53,662	36,735	23,595	60,330	5,979,969	3,814,438	9,794,406
	Indirect Costs-School Administration															
	Principal													5,159,885	3,314,190	8,474,075
	Asst. Principal	449,190	288,514	737,704	110,832	71,188	182,020	404,271	259,663	663,934	72,836	46,783	119,619	6,177,990	3,968,119	10,146,109
	Secretary	184,977		184,977	45,641		45,641	26,679		26,679	29,994		29,994	3,053,059		3,053,059
	SubTotal	634,167	288,514	922,681	156,473	71,188	227,661	430,950	259,663	690,613	102,831	46,783	149,613	14,390,934	7,282,309	21,673,244
	MEDIA															
	Personnel	449,190	288,514	737,704	110,832	71,188	182,020	64,786	41,612	106,399	72,836	46,783	119,619	6,571,980	4,221,179	10,793,159
	SubTotal	449,190	288,514	737,704	110,832	71,188	182,020	64,786	41,612	106,399	72,836	46,783	119,619	6,571,980	4,221,179	10,793,159
	20 Days Addtnl. Instruct.				46,536	29,890	76,426							2,192,809	1,408,440	3,601,248
	SubTotal				46,536	29,890	76,426							2,192,809	1,408,440	3,601,248
	QBE Earnings SALARY	26,411,535	16,845,301	43,256,836	5,214,183	3,319,751	8,533,933	3,360,201	2,141,119	5,501,320	6,871,866	4,394,529	11,266,395	291,525,159	182,246,936	473,772,096
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	703,780		703,780	98,854		98,854	70,844		70,844	64,966		64,966	9,935,046		9,935,046
	SubTotal	703,780		703,780	98,854		98,854	70,844		70,844	64,966		64,966	9,935,046		9,935,046
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	1,327,933		1,327,933
	School Administration	42,281		42,281	10,431		10,431	6,097		6,097	6,854		6,854	667,715		667,715
	FACILITY M & O	2,078,538		2,078,538	512,859		512,859	299,787		299,787	337,039		337,039	28,502,770		28,502,770
	SubTotal	2,120,819		2,120,819	523,290		523,290	305,885		305,885	343,893		343,893	30,498,418		30,498,418
	Media Center Material	90,881		90,881	22,424		22,424	13,108		13,108	14,737		14,737	1,335,320		1,335,320
	SubTotal	90,881		90,881	22,424		22,424	13,108		13,108	14,737		14,737	1,335,320		1,335,320
	QBE Earnings OPERATIONS	2,915,480		2,915,480	644,567		644,567	389,836		389,836	423,596		423,596	41,768,784		41,768,784
	STAFF DEVELOPMENT	198,934		198,934	37,685		37,685	25,297		25,297	51,119		51,119	2,091,912		2,091,912
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	32,849		32,849
	Spec Ed. Itinerant													73,930		73,930
	SubTotal													73,930		73,930
	Spec Ed. Supplemental Speech													346,939		346,939
	SubTotal													346,939		346,939
	QBE Earnings	29,525,949	16,845,301	46,371,250	5,896,435	3,319,751	9,216,186	3,775,334	2,141,119	5,916,453	7,346,581	4,394,529	11,741,110	335,839,573	182,246,936	518,086,509

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

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

WEIGHTS FOR FTE FUNDING FORMULA

FY 2018

FY18 INITIAL

2% Salary
16.81% 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			1.6580			2.0457			1.2881			1.8012			1.0367
DIRECT INSTR. COST:															
Teacher		63.8126%	$2,689.07		70.5274%	$3,666.91		72.4746%	$2,372.71		80.1010%	$3,666.91		66.5629%	$1,753.74
Aides/Parapro	1:18	17.7256%	$746.96	1:18	14.3666%	$746.96									
Subject Specialists							1:345	3.5713%	$116.92	1:345	2.5540%	$116.92	1:345	4.4377%	$116.92
Counselors	1:450	2.1191%	$89.30	1:450	1.7175%	$89.30	1:450	2.7277%	$89.30	1:450	1.9507%	$89.30	1:450	3.3894%	$89.30
Tech. Specialist	1:1100	0.8669%	$36.53	1:1100	0.7026%	$36.53	1:1100	1.1158%	$36.53	1:1100	0.7980%	$36.53	1:1100	1.3865%	$36.53
OPERATIONS COST		1.8545%	$78.15		1.5031%	$78.15		2.6238%	$85.90		1.8764%	$85.90		2.6728%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3854%	$16.24	1:2475	0.3124%	$16.24	1:2475	0.4961%	$16.24	1:2475	0.3548%	$16.24	1:2475	0.6164%	$16.24
Social Worker	1:2475	0.3854%	$16.24	1:2475	0.3124%	$16.24	1:2475	0.4961%	$16.24	1:2475	0.3548%	$16.24	1:2475	0.6164%	$16.24
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		1.0596%	$44.65		0.8588%	$44.65		1.3638%	$44.65		0.9753%	$44.65		1.6947%	$44.65
Secretary		0.8726%	$36.77		0.7072%	$36.77		1.1231%	$36.77		0.8032%	$36.77		1.3956%	$36.77
Operations		0.1860%	$7.84		0.1508%	$7.84		0.2395%	$7.84		0.1713%	$7.84		0.2976%	$7.84
FACILITY M & O		7.0716%	$298.00		5.7316%	$298.00		9.1024%	$298.00		6.5096%	$298.00		11.3105%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6417%	$27.04	1:15.70	0.5201%	$27.04	1:15.70	0.8259%	$27.04	1:15.70	0.5907%	$27.04	1:15.70	1.0263%	$27.04
STAFF DEVELOPMENT		0.5365%	$22.61		0.5776%	$30.03		0.6445%	$21.10		0.6752%	$30.91		0.6228%	$16.41
MEDIA															
Personnel		2.1191%	$89.30		1.7175%	$89.30		2.7277%	$89.30		1.9507%	$89.30		3.3894%	$89.30
Materials		0.3633%	$15.31		0.2945%	$15.31		0.4676%	$15.31		0.3344%	$15.31		0.5811%	$15.31
TOTAL PER FTE COST		100.0000%	$4,214.01		100.0000%	$5,199.27		100.0000%	$3,273.85		100.0000%	$4,577.86		100.0000%	$2,634.71

WEIGHTS FOR FTE FUNDING FORMULA

FY 2018

FY18 INITIAL

2% Salary
16.81% 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			1.7951			1.0290			1.1333			1.0000			1.1887
DIRECT INSTR. COST:															
Teacher		80.3727%	$3,666.91		67.0592%	$1,753.74		70.0215%	$2,016.80		69.0025%	$1,753.74		66.7547%	$2,016.80
Aides/Parapro															
Subject Specialists	1:345	2.5627%	$116.92	1:345	4.4708%	$116.92	1:345	4.0594%	$116.92						
Counselors	1:450	1.9573%	$89.30	1:450	3.4146%	$89.30	1:450	3.1004%	$89.30	1:450	3.5136%	$89.30	1:450	2.9558%	$89.30
Tech. Specialist	1:1100	0.8007%	$36.53	1:1100	1.3968%	$36.53	1:1100	1.2683%	$36.53	1:1100	1.4373%	$36.53	1:1100	1.2091%	$36.53
OPERATIONS COST		1.5435%	$70.42		2.6927%	$70.42		2.4449%	$70.42		4.4697%	$113.60		10.8632%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3560%	$16.24	1:2475	0.6210%	$16.24	1:2475	0.5638%	$16.24	1:2475	0.6390%	$16.24	1:2475	0.5375%	$16.24
Social Worker	1:2475	0.3560%	$16.24	1:2475	0.6210%	$16.24	1:2475	0.5638%	$16.24	1:2475	0.6390%	$16.24	1:2475	0.5375%	$16.24
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		0.9787%	$44.65		2.4625%	$64.40		2.2359%	$64.40		3.2602%	$82.86		2.7426%	$82.86
Secretary		0.8059%	$36.77		1.0141%	$26.52		0.9208%	$26.52		1.2307%	$31.28		1.0353%	$31.28
Operations		0.1718%	$7.84		0.2317%	$6.06		0.2104%	$6.06		0.2683%	$6.82		0.2257%	$6.82
FACILITY M & O		6.5317%	$298.00		11.3949%	$298.00		10.3463%	$298.00		11.7251%	$298.00		9.8636%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.5927%	$27.04	1:15.70	1.0340%	$27.04	1:15.70	0.9388%	$27.04	1:15.70	1.0639%	$27.04	1:15.70	0.8950%	$27.04
STAFF DEVELOPMENT		0.6775%	$30.91		0.6260%	$16.37		0.6374%	$18.36		0.6079%	$15.45		0.5773%	$17.44
MEDIA															
Personnel		1.9573%	$89.30		2.4625%	$64.40		2.2359%	$64.40		1.6301%	$41.43		1.3713%	$41.43
Materials		0.3356%	$15.31		0.4982%	$13.03		0.4524%	$13.03		0.5127%	$13.03		0.4313%	$13.03
TOTAL PER FTE COST		100.0000%	$4,562.38		100.0000%	$2,615.21		100.0000%	$2,880.26		100.0000%	$2,541.56		100.0000%	$3,021.21

WEIGHTS FOR FTE FUNDING FORMULA

FY 2018

FY18 INITIAL

2% Salary
16.81% 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			2.3901			2.8051			3.5718			5.7898			2.4583
DIRECT INSTR. COST:															
Teacher		83.0018%	$5,042.00		87.0424%	$6,205.54		88.8659%	$8,067.20		91.3711%	$13,445.34		80.6974%	$5,042.00
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6014%	$36.53	1:1100	0.5124%	$36.53	1:1100	0.4024%	$36.53	1:1100	0.2482%	$36.53	1:1100	0.5847%	$36.53
OPERATIONS COST		4.0984%	$248.96		1.8424%	$131.35		2.2494%	$204.20		2.8707%	$422.42		6.7609%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2673%	$16.24	1:2475	0.2278%	$16.24	1:2475	0.1789%	$16.24	1:2475	0.1104%	$16.24	1:2475	0.2599%	$16.24
Social Worker	1:2475	0.2673%	$16.24	1:2475	0.2278%	$16.24	1:2475	0.1789%	$16.24	1:2475	0.1104%	$16.24	1:2475	0.2599%	$16.24
Spec Ed Leadership	1:200	3.3077%	$200.93	1:200	2.8184%	$200.93	1:200	2.2134%	$200.93	1:200	1.3655%	$200.93	1:200	3.2159%	$200.93
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		1.0602%	$64.40		0.9033%	$64.40		0.7094%	$64.40		0.4376%	$64.40		1.0307%	$64.40
Secretary		0.4366%	$26.52		0.3720%	$26.52		0.2921%	$26.52		0.1802%	$26.52		0.4245%	$26.52
Operations		0.0998%	$6.06		0.0850%	$6.06		0.0668%	$6.06		0.0412%	$6.06		0.0970%	$6.06
FACILITY M & O		4.9057%	$298.00		4.1799%	$298.00		3.2827%	$298.00		2.0251%	$298.00		4.7695%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6792%	$41.26		0.7026%	$50.09		0.7072%	$64.20		0.7134%	$104.98		0.6604%	$41.26
MEDIA															
Personnel		1.0602%	$64.40		0.9033%	$64.40		0.7094%	$64.40		0.4376%	$64.40		1.0307%	$64.40
Materials		0.2145%	$13.03		0.1828%	$13.03		0.1435%	$13.03		0.0885%	$13.03		0.2085%	$13.03
TOTAL PER FTE COST		100.0000%	$6,074.57		100.0000%	$7,129.33		100.0000%	$9,077.95		100.0000%	$14,715.09		100.0000%	$6,248.03

WEIGHTS FOR FTE FUNDING FORMULA

FY 2018

FY18 INITIAL

2% Salary
16.81% 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			1.6656			1.3481			1.4766			2.5558
DIRECT INSTR. COST:												
Teacher		79.4059%	$3,361.34		78.4864%	$2,689.07		71.6548%	$2,689.07		88.7100%	$5,762.29
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6064%	$89.30	1:450	2.3796%	$89.30	1:450	1.3748%	$89.30
Tech. Specialist	1:1100	0.8630%	$36.53	1:1100	1.0662%	$36.53	1:1100	0.9734%	$36.53	1:1100	0.5624%	$36.53
OPERATIONS COST		2.3836%	$100.90		1.6765%	$57.44		1.8765%	$70.42		0.8843%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3836%	$16.24	1:2475	0.4740%	$16.24	1:2475	0.4327%	$16.24	1:2475	0.2500%	$16.24
Social Worker	1:2475	0.3836%	$16.24	1:2475	0.4740%	$16.24	1:2475	0.4327%	$16.24	1:2475	0.2500%	$16.24
Spec Ed Leadership	1:200	4.7466%	$200.93									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5213%	$64.40		1.8797%	$64.40		10.7082%	$401.86		0.9914%	$64.40
Secretary		0.6265%	$26.52		0.7740%	$26.52		0.7067%	$26.52		0.4083%	$26.52
Operations		0.1432%	$6.06		0.1769%	$6.06		0.1615%	$6.06		0.0933%	$6.06
FACILITY M & O		7.0397%	$298.00		8.6978%	$298.00		7.9407%	$298.00		4.5877%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.7892%	$27.04						
STAFF DEVELOPMENT		0.6737%	$28.52		0.6389%	$21.89		0.6699%	$25.14		0.6959%	$45.20
MEDIA												
Personnel		1.5213%	$64.40		1.8797%	$64.40		1.7160%	$64.40		0.9914%	$64.40
Materials		0.3078%	$13.03		0.3803%	$13.03		0.3472%	$13.03		0.2006%	$13.03
TOTAL PER FTE COST		100.0000%	$4,233.11		100.0000%	$3,426.16		100.0000%	$3,752.81		100.0000%	$6,495.65

WEIGHTS FOR SALARY & OPERATIONS

FY 2018

FY18 INITIAL

BASE INSTRUCTION SALARY				
(BASE SALARY)		$33,981.07	$33,424.00	$557.07
Retirement	16.81%	$5,712.22		
Health Insurance	0%	$0.00		
Medicare	1.45%	$492.73		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		$40,336.02		
Teacher Aides		$13,445.34		
ADMIN SALARY (10MO.) excl Sick Leave		$40,186.02		
ADMIN SALARY (12MO.) excl Sick Leave		$48,223		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTES
1 Superintendent	$48,223	
1 Secretary @ $14,166 (12MO.)	$16,547	
1 Accountant @ $21,144 (10MO.)	$24,698	
2 Asst. Superintendent	$96,446	0 - 5,000
4 Asst. Superintendent	$192,893	5,001- 99,999
6 Asst. Superintendent	$289,339	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.)	$20,093	$44.65
Secretary @ $14,166 (12MO.)	$16,547	$36.77
TOTAL SALARIES	$36,640	$81.42
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	$40,186	$64.40
Secretary @ $14,166 (12MO.)	$16,547	$26.52
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.)	$80,372	$41.43
Secretary @ $14,166 (12MO.)	$16,547	$17.06
Secretary @ $11,805 (10MO.)	$13,789	$14.22
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)	$40,186	$401.86
Secretary @ $14,166 (12MO.)	$16,547	$26.52
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2018

FY18 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

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.