



## FY 2020 Superintendent's Budget Recommendation

School Board  
Meeting  
April 11, 2019



- Plan and prepare a budget that aligns instructional priorities of the district as outlined in FCS' Strategic Plan 2022 and has them as its central focus.

# Budget by Fund for FY2020



Fund	Revenue	Expenditure
<b>General Fund</b>	<b>\$1,058,992,375</b>	<b>\$1,071,700,794</b>
Debt Service	\$6,471,530	\$12,122,676
Capital Program	\$213,484,270	\$349,704,782
Special Revenue	\$54,658,376	\$54,658,376
School Nutrition	\$42,043,127	\$41,982,069
Pension	\$49,935,000	\$34,180,112
Student Activity	\$18,824,026	\$18,824,026
<b>Total Budget</b>	<b>\$1,444,408,704</b>	<b>\$1,583,172,835</b>



# Expenditure Summary by Object Type



83.61%

**Salaries (59.64%)**

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 (23.97%)**

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

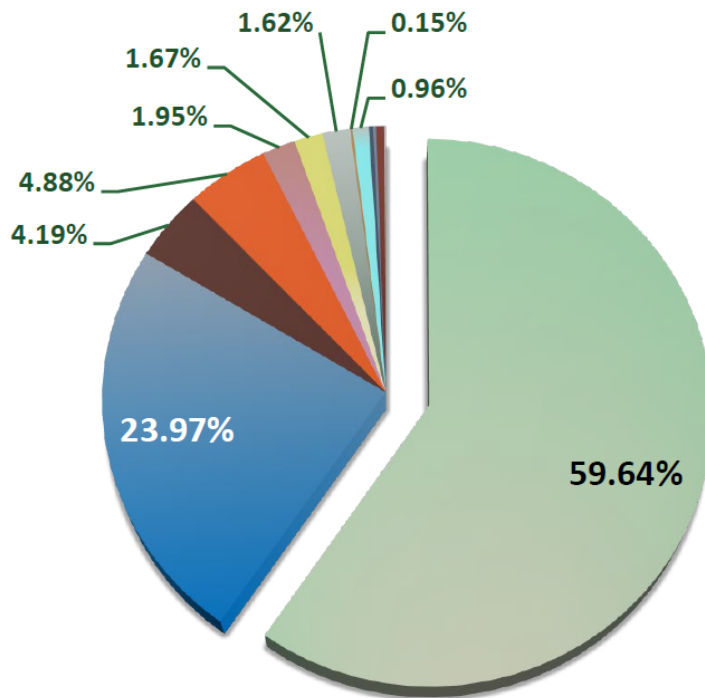
**Supplies and Materials (4.19%)**

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

**Purchased Services (4.88%)**

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

**Expenditures by Type**  
**\$ 1,071,700,794**



**Utilities (1.95%)**

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

**Professional and Technical Services (1.67%)**

Costs related to fees and software systems.

**Property Services (1.62%)**

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

**Other Budget Items (.15%)**

Cost for Transfers & Other, Field Trips & Travel, and Books & Periodicals (which includes the purchase and repair of textbooks, workbooks, periodicals and other reference books). Each of these items account for less than 1% of the total budget.

**Equipment and Related (.96%)**

Cost for new equipment.



# Expenditure Per Pupil



PER PUPIL	FY2016 10-Day	FY2017 10-Day	FY2018 10-Day	FY2019 SEAT Day	FY2020 Proposed	% Change FY19 to FY20
<b>Enrollment</b>	<b>95,559</b>	<b>95,903</b>	<b>95,595</b>	<b>94,049</b>	<b>93,509</b>	<b>-0.57%</b>
Total Salary	\$5,720.47	\$6,056.94	\$6,247.99	\$6,723.60	\$6,835.58	1.67%
Benefits	\$2,128.75	\$2,203.70	\$2,425.51	\$2,726.76	\$2,747.52	0.76%
Purchased Services	\$725.12	\$835.22	\$895.24	\$968.43	\$777.74	-19.69%
Utilities	\$205.37	\$203.03	\$232.33	\$227.88	\$223.22	-2.04%
Property Services	\$206.16	\$196.62	\$178.35	\$282.77	\$185.25	-34.49%
Equipment and Related	\$159.74	\$181.94	\$188.52	\$227.03	\$109.55	-51.74%
Field Trips and Travel	\$32.01	\$29.10	\$25.67	\$32.36	\$21.86	-32.46%
Supplies and Materials	\$177.83	\$194.48	\$196.06	\$285.17	\$480.72	68.57%
Textbooks	\$155.60	\$115.14	\$142.77	\$76.42	\$51.71	-32.34%
Transfers/ Other	\$77.63	\$51.58	\$43.24	\$18.39	\$27.78	51.07%
<b>TOTAL BUDGET</b>	<b>\$9,588.67</b>	<b>\$10,067.75</b>	<b>\$10,575.67</b>	<b>\$11,568.81</b>	<b>\$11,460.94</b>	<b>-0.93%</b>



## FY2020 Employee Compensation Recommendation

FY20 Salary Increase Recommendations	Employees Impact (Full Time)	Other Details	Estimated Cost
<b>\$3000 Salary Increase</b> plus a Mid-Year Step	Teachers (All positions paid from the Teacher Salary Schedules), Principals, Assistant Principals, Counselors, Media Specialists, School Social Workers, School Psychologists, Pre-K Teachers	Applications of the Mid-Year Step will be in the <b>January 2020 payroll</b> for all eligible employees	<b>\$38M</b>
<b>3% Salary Increase</b> plus a Mid-Year Step	Paraprofessionals, Parent Liaisons, Clinic Aides, Bus Drivers, Transportation Assistants, Food Service Workers, Custodians	At longevity steps on the salary schedules or for staff with unsatisfactory performance a Step Increase does not apply.	
<b>2% Salary Increase</b> plus a Mid-Year Step	All other district positions		

# Budget by Organization

Category	Total Existing Positions	Position Changes	Total One-time	Total Recurring	Total 2020 Budget Request	Total FY2019 Current Budget	Change From FY2019
Schools	9,754.24	(32.03)	\$ -	\$ 852,615,235	\$ 852,615,235	\$ 842,873,898	1.16%
Admin Services	41.49	(3.50)	\$ -	\$ 4,940,138	\$ 4,940,138	\$ 4,907,369	0.67%
Academics	162.18	(18.33)	\$ 1,558,455	\$ 49,759,387	\$ 51,317,842	\$ 57,739,102	-11.12%
Operations	1,311.70	(2.00)	\$ 793,500	\$ 100,465,500	\$ 101,259,000	\$ 115,003,477	-11.95%
Information Technology	173.60	-	\$ -	\$ 23,160,329	\$ 23,160,329	\$ 25,916,980	-10.64%
Talent	47.00	(1.00)	\$ -	\$ 5,361,051	\$ 5,361,051	\$ 5,481,006	-2.19%
Financial Services	60.75	0.15	\$ -	\$ 11,267,145	\$ 11,267,145	\$ 13,433,941	-16.13%
Districtwide	-	-	\$ -	\$ 21,780,054	\$ 21,780,054	\$ 22,679,557	-3.97%
<b>Grand Total</b>	<b>11,550.96</b>	<b>(56.71)</b>	<b>\$ 2,351,955</b>	<b>\$ 1,069,348,839</b>	<b>\$ 1,071,700,794</b>	<b>\$ 1,088,035,330</b>	<b>-1.50%</b>



# General Fund Summary



Revenue				
Source	FY2020	Per Pupil		
State Revenue	\$ 405,893,419	\$ 4,265.74	38.33%	
Local Revenue	\$ 652,413,956	\$ 6,856.54	61.61%	
Federal Revenue	\$ 685,000	\$ 7.20	0.06%	
<b>Total Revenue</b>	<b>\$ 1,058,992,375</b>	<b>\$ 11,129.48</b>		

Expenditures				
Function	FY2020	Per Pupil		
Instruction	\$ 704,073,608	\$ 7,399.46	65.70%	
Pupil Services	\$ 70,784,505	\$ 743.91	6.60%	
Improvement Of Instruction	\$ 26,541,128	\$ 278.93	2.48%	
Staff Development - Personnel	\$ 1,739,511	\$ 18.28	0.16%	
Educational Media Services	\$ 15,668,599	\$ 164.67	1.46%	
Federal Grant Administration	\$ -	\$ -	0.00%	
General Administration	\$ 2,485,060	\$ 26.12	0.23%	
School Administration	\$ 59,552,772	\$ 625.87	5.56%	
Support Services-Business	\$ 13,340,318	\$ 140.20	1.24%	
Maintenance And Operating	\$ 86,638,222	\$ 910.52	8.08%	
Student Transport Services	\$ 54,271,961	\$ 570.37	5.06%	
Support Services-Central	\$ 35,599,511	\$ 374.13	3.32%	
Other Support Services	\$ 40,035	\$ 0.42	0.00%	
Other Outlays	\$ 965,563	\$ 10.15	0.09%	
<b>Total Expenditures</b>	<b>\$ 1,071,700,794</b>	<b>\$ 11,263.04</b>		

Fund Balance		% of Expenditures
Beginning Fund Balance	\$ 186,077,198	
Net Change in Fund Balance	\$ (12,708,419)	
<b>Ending Fund Balance</b>	<b>\$ 173,368,779</b>	<b>16%</b>

<b>FY2020 Fund Balance Breakdown</b>	<b>\$ 173,368,779.00</b>
Textbooks	4,500,000.00
Charter System Grant	4,400,000.00
Student Information System	1,600,000.00
Risk Management	4,000,000.00
Working Capital Reserve*	53,585,039.70
Catastrophic Event Reserve*	53,585,039.70
Revenue Stabilization Reserve*	41,585,039.70
Unassigned	<b>\$ 10,113,659.90</b>
*Committed per Board Policy DIBA	



# General Fund Long-term Forecast

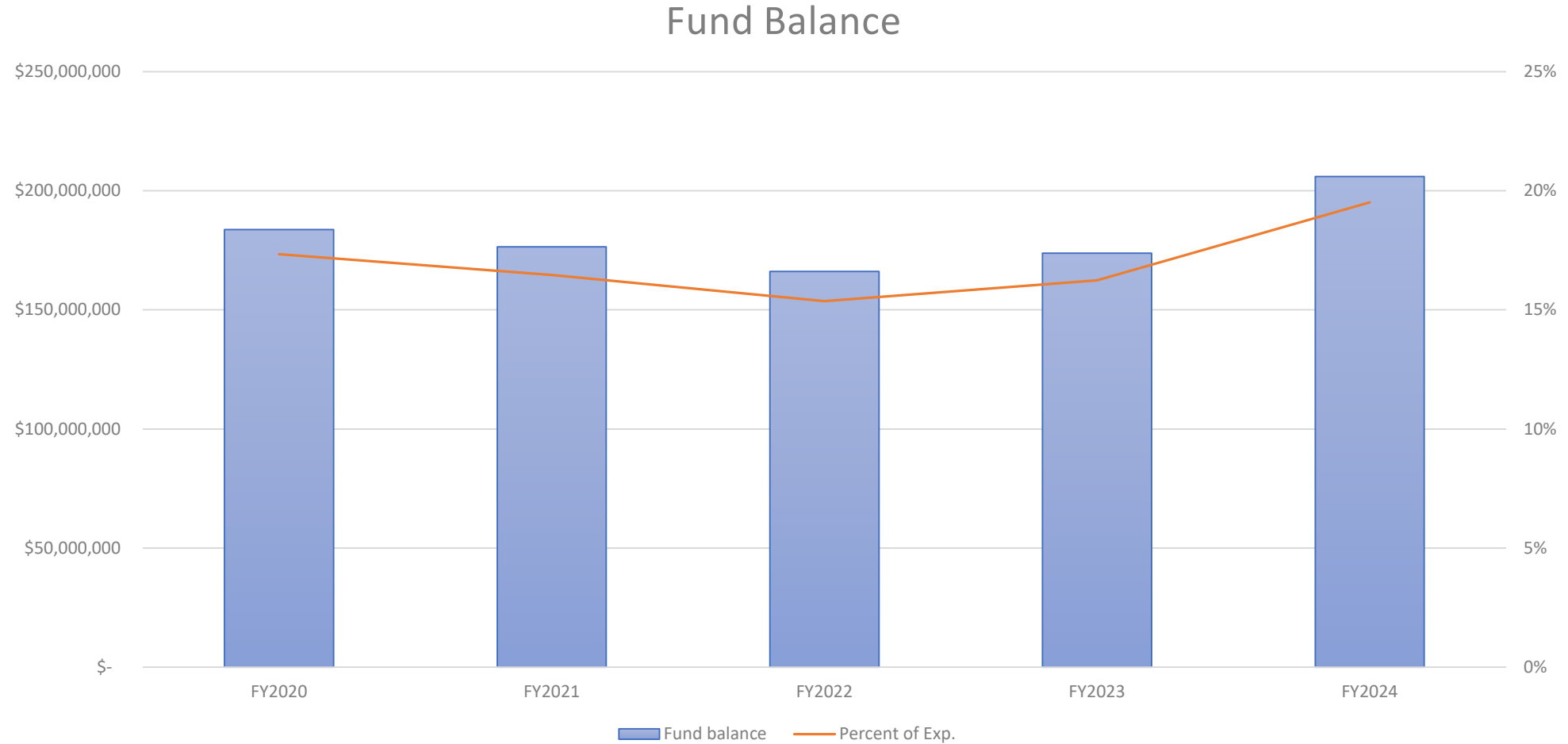


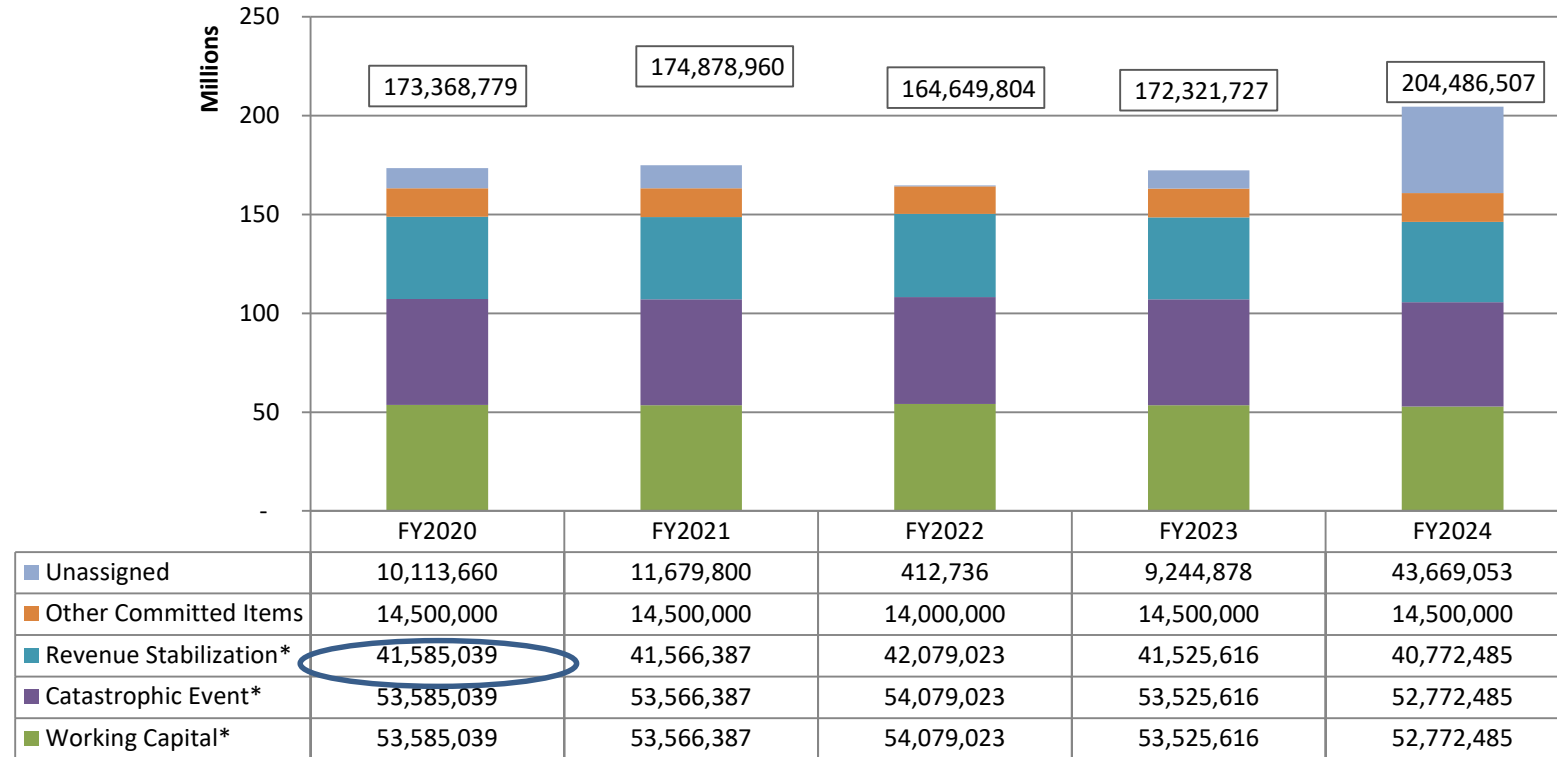
Fiscal Year	2020	2021	2022	2023	2024
<b>Millage</b>	<b>17.796</b>	<b>17.796</b>	<b>17.796</b>	<b>17.796</b>	<b>17.796</b>
Local from Digest	594,614,116	616,617,505	636,266,109	656,884,663	678,885,813
Total Other Tax Revenues	43,192,727	43,192,727	43,192,727	43,192,727	43,192,727
<b>Total Tax Revenues</b>	<b>637,806,843</b>	<b>659,810,232</b>	<b>679,458,836</b>	<b>700,077,390</b>	<b>722,078,540</b>
Interest on Investments	2,690,000	2,690,000	2,690,000	2,690,000	2,690,000
State	405,970,576	389,088,592	376,677,506	362,891,903	350,320,976
Federal	685,000	685,000	685,000	685,000	685,000
Other Local	11,839,956	11,839,956	11,839,956	11,839,956	11,839,956
<b>TOTAL REVENUES</b>	<b>1,058,992,375</b>	<b>1,064,113,779</b>	<b>1,071,351,298</b>	<b>1,078,184,250</b>	<b>1,087,614,472</b>
<b>TOTAL EXPENDITURES</b>	<b>1,060,983,786</b>	<b>1,071,327,731</b>	<b>1,081,580,453</b>	<b>1,070,512,327</b>	<b>1,055,449,691</b>
Fund Balance Beg of Year	186,077,498	184,086,087	176,872,136	166,642,981	174,314,903
Change to Fund Balance	(1,991,411)	(7,213,952)	(10,229,155)	7,671,922	32,164,781
<b>Fund Balance End of Year</b>	<b>184,086,087</b>	<b>176,872,136</b>	<b>166,642,981</b>	<b>174,314,903</b>	<b>206,479,684</b>
% of Operating Expenditures	17%	17%	15%	16%	20%

**We assume the millage rate will remain at the FY19 rate of 17.796, which is the lowest in the metro area.**









\*Board Policy DIBA requires :

- 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.
- 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.
- 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.



- **April 18 - Board vote on tentative budget and millage rate**
  - **May 7 & May 16 - Public hearings on budget and millage rate**
  - **May 16 - Final vote of budget and millage rate**
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