



Committee of the Whole
May 8, 2023
Board of Education Meeting



DeKalb County
School District

A group of people in a meeting, overlaid with a dark blue filter. The text is centered in white.

FY 2024 Budget Highlights

General Fund Budget Highlights

- Salary & Benefits
 - Fully fund SHBP increase
 - 403b match for PSERS employees
 - Full Step
 - Inflation Protection – 6% COLA
 - \$1,000 supplement for Custodians
 - Additional hourly rate increases for Bus Drivers, Paraprofessionals, SROs
- Personnel
 - Additional Socio-Emotional Support
 - Psychologists / Social Workers / School Nurses
 - Academic Enrichment - Teachers
 - Gifted/EIP/REP/Art/Music/PE/Health/Lead Teacher Spec. Ed./Library Media Assistants/ESOL
 - Custodians
- Other
 - Deferred Maintenance
 - Horizon Schools - Additional instructional and non-instructional support
 - Funds to begin lighting project on practice fields
 - Athletic trainers


Other Fund Highlights

Special Revenue

- ESSER (CARES II & ARP)/Title
 - \$1.2M – ADA Assessment
 - \$116M – Roof & HVAC
 - \$27.5M – Hiring/Retention Incentives
 - \$14M - Class size reduction
 - MTSS Specialist (1/school)
 - Air conditioning for buses
 - Instructional supplies/adoptions

Capital Projects

- \$10M School Design
 - Sequoyah MS/HS
 - Cross Keys HS addition
 - Dresden ES
- \$10M Sprinkler Installation
- \$60M – Roof, HVAC, Facility Renovations
- \$17M - Security Technology Upgrades
 - Cameras/Access Control/Intrusion Detection
- \$10M – Fire Alarm Upgrades
- \$5M – New Buses/Fleet



FY 2024 Tentative Budget Presentation

FY 2024 Budget Presentation

1. General Fund Initiatives (Operational/Allocations/Salary & Benefits)
2. General Fund Revenue Projection
3. General Fund T-Sheet
4. Other Fund Initiatives
5. All Funds T-Sheet
6. Next Steps

General Fund Initiatives

- Operational Spending
 - Divisions
 - 10% reduction from FY23 baseline
 - Increase for fuel, contingency, deferred maintenance
 - Schools
 - \$10M – Additional funding for Horizon Schools
 - Charter Schools
 - 6% growth (based off estimated growth in revenue projection)
- Allocations
 - Divisions – zero based approach
 - Schools – based on RAMP
 - Additional Social-Emotional Support (Psychologist 16 (43 Total), Social Workers 16 (50 Total), School Nurses 20 (126 Total))
 - Academic Enrichment - Teachers (Gifted 26, EIP/REP 105, Art, Music, PE/Health 18, Lead Teacher Spec. Ed. 15, Library Media Assistants 66, ESOL)

General Fund Initiatives

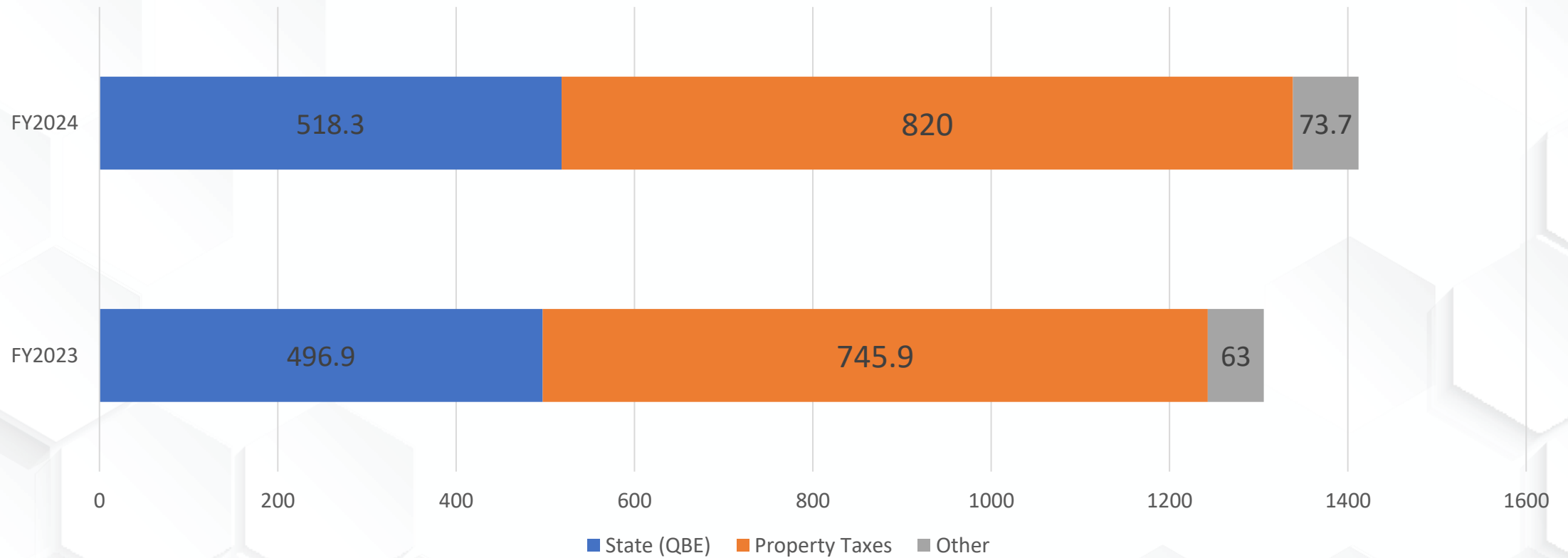
- Benefits
 - \$51M – SHBP increase
 - \$300K – 2% 403b match for PSERS employees
- Salary
 - \$10.3M – Step increases
 - \$45.5M – **6%
 - **this is inclusive of & exceeds the \$2K teacher raise, 5.1% increase for bus drivers/SFN/nurses mandated by the state.
 - \$3.5M - *Additional hourly rate increases for select job classes (Bus Drivers, Paraprofessionals, SRO's)

SHBP	CERTIFIED	CLASSIFIED
1-1-2022	\$945.00	\$945.00
1-1-2023	\$1,580.00	\$945.00
1-1-2024	\$1,580.00	\$1,195.00
1-1-2025	\$1,580.00	\$1,445.00
1-1-2025	\$1,580.00	\$1,580.00
FY24 INCREASE PP	\$7,620.00	\$2,000.00

Salary	FY2023	6% Raise	FY2024	Hourly
Bus Driver*	\$ 20,099.29	\$ 1,205.96	\$ 21,305.25	19.73
Custodian	\$ 28,350.68	\$ 1,701.04	\$ 30,051.72	15.27
SFN Assistant	\$ 13,966.55	\$ 837.99	\$ 14,804.54	13.34
Teacher	\$ 54,216.00	\$ 3,252.96	\$ 57,468.96	37.81
Paraprofessional*	\$ 22,432.30	\$ 1,345.94	\$ 23,778.24	15.98

General Fund Revenue Projection

Revenue in Millions



DEKALB COUNTY SCHOOL DISTRICT

FY 2024 GENERAL FUND SUPERINTENDENT'S PROPOSED TENTATIVE BUDGET AS OF 5.2.23

GENERAL FUND BALANCE		APPROPRIATIONS			
ANTICIPATIONS		FUNCTIONS	FY24 Proposed	FY2023 Adopted	Change + increase/ -decrease
FY 2024 Beginning Estimated Available Fund Balance	333,000,000	INSTRUCTION	814,540,654	707,850,740	96,689,914
		PUPIL SERVICES	90,207,141	137,263,249	(47,056,108)
		IMPROVEMENT OF INSTRUCTIONAL SERVICES	17,401,569	19,037,168	(1,635,600)
		INSTRUCTIONAL STAFF TRAINING	1,087,907	607,149	480,758
		EDUCATIONAL MEDIA SERVICES	16,073,394	16,832,699	(759,305)
		GENERAL ADMINISTRATION	61,960,683	44,169,350	17,791,334
		SCHOOL ADMINISTRATION	79,928,401	73,647,511	6,280,890
		SUPPORT SERVICES - BUSINESS	27,098,969	18,590,759	8,508,210
		MAINTENANCE AND OPERATION OF PLANT SERVICES	219,852,987	180,834,143	39,018,844
		STUDENT TRANSPORTATION SERVICE	77,375,514	83,610,283	(6,234,769)
		SUPPORT SERVICES - CENTRAL	32,351,894	31,042,390	1,309,503
		OTHER SUPPORT SERVICES	3,428,743	1,897,064	1,531,680
		SCHOOL NUTRITION PROGRAM	335,000	1,005,000	(670,000)
		ENTERPRISE OPERATIONS	61,672	989,246	(927,574)
		TRANSFERS & OTHER OUTLAYS	8,341,294	7,587,334	753,960
		DEBT SERVICE	0	0	0
FY LOCAL REVENUE (Est 6% tax digest growth)	872,374,994				
<i>Interest</i>	13,600,000				
<i>Transfers</i>	1,433,772				
LOCAL REVENUE SUBTOTAL	887,408,766				
FY 2024 STATE REVENUE	694,060,645				
<i>Local 5-mill Reduction</i>	(175,655,286)				
<i>Austerity Reduction</i>	0				
<i>Other State Funding</i>	6,181,755				
STATE REVENUE SUBTOTAL	524,587,114				
FY2024 REVENUE TOTAL	1,411,995,880				
Anticipated Fund Balance Drawdown	38,049,942				
	1,450,045,822				
		SUBTOTAL	1,450,045,822	1,324,964,085	1,450,045,822
		APPROPRIATION TOTAL			1,450,045,822
		ENDING FY 2024 FUND BALANCE (projected)			294,950,058

Other Fund Initiatives

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**ALL FUNDS - TENTATIVE BUDGET FOR
DEKALB COUNTY BOARD OF EDUCATION
JULY 1, 2023 THROUGH JUNE 30, 2024**

	<i>General (K-12)</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Sch. Nutrition</i>	<i>Total</i>
Anticipated Funds Available						
Local Revenue	872,374,994	9,785,719		151,000,000	59,817,356	1,092,978,059
Interest	13,600,000		0			13,600,000
State Funding	524,587,114	14,474,207			0	539,061,320
Federal Funding		99,915,442			11,801,978	111,717,420
Transfers and Other Local Funds	1,433,772	4,998,767	0		2,800,000	9,232,539
Total Revenue Anticipated	1,411,995,880	129,174,134	0	151,000,000	74,419,334	1,766,589,349
Beginning Unassigned Fund Balance	288,000,000			424,679,138	29,226,079	741,905,217
Beginning Assigned Fund Balance (Gold)	45,000,000					45,000,000
Beginning Fund Balance 7/1/2023 *	333,000,000	0	0	424,679,138	29,226,079	786,905,217
Total Funds Available	1,744,995,880	129,174,134	0	575,679,138	103,645,413	2,553,494,566
Budgeted Expenditures						
Instruction	814,540,654	66,203,869				880,744,523
Pupil Services	90,207,141	28,744,629				118,951,770
Instructional Staff Training	17,401,569	2,442,635				19,844,204
Instructional Staff Services	1,087,907	21,712,360				22,800,266
Educational Media Services	16,073,394	19,375				16,092,769
Federal Grant Administration		4,366,243				4,366,243
General Administration	61,960,683	1,047,680				63,008,363
School Administration	79,928,401	255,267				80,183,668
Support Services - Business	27,098,969					27,098,969
Maintenance & Operations	219,852,987	415,346		1,156,701		221,425,034
Transportation	77,375,514	275,548				77,651,061
Support Services - Central	32,351,894	893,856				33,245,750
Other Support Services	3,428,743	6,500				3,435,243
School Nutrition	335,000	2,500			74,419,334	74,756,834
Enterprise Operations	61,672	1,897,082				1,958,754
Facilities Acquisition & Construction Services				198,465,124		198,465,124
Transfers to Other Funds	8,341,294	891,245	0			9,232,539
Agency			0	0		0
Debt Service						0
Total Expenditures	1,450,045,822	129,174,134	0	199,621,825	74,419,334	1,853,261,116
Ending Unassigned Fund Balance	268,138,297	0	0	376,057,313	29,226,079	673,421,689
Ending Assigned Fund Balance	22,500,000					22,500,000
Ending Fund Balance 6/30/2023	294,950,058	(0)	0	376,057,313	29,226,079	700,233,450
Total Funds Allocated	1,744,995,880	129,174,134	0	575,679,138	103,645,413	2,553,494,566

* NOTE: Beginning fund balance are estimates. Local tax and sales tax revenues are estimated.

NEXT STEPS

	FY2024 Budget	Millage Rate
May 24 th - 28 th	Mini Sessions	
May 8 th	Tentatively Approve	Tentatively Approve
May 9 th	Post to Website	
May 19 th		BOA Approves Tax Digest Values
May 22 nd - 26 th		Tax Digest Transmitted to DCSD
May 30 th - June 4 th	Notice of Budget Presentations	Press Release/Notice of Property Tax Increase/5 Year History
June 12 th	10:30 Budget Presentation #1	10:30 Millage Rate Hearing #1 6:00 Millage Rate Hearing #2
Date - TBD - Virtual	11:00 Budget Presentation #2 *Approve FY2024 Budget	11:00 Millage Rate Hearing #3 *Adopt Millage Rate



QUESTIONS