



DeKalb County
School District



FY2025 Budget Discussion

April 2024

AGENDA

- Local, State, Federal, Economic Updates
- Available Resources
- Planned Expenditures
 - Schools
 - Divisions
 - Initiatives
- Next Steps



Updates

Local, State, Federal and Economic



Presented by: Byron Schueneman, CFO

SB 233 – School Choice

- School Choice
 - \$6,500 towards private school tuition, home schooling supplies, therapy, tutoring and early college courses
 - Average private school tuition in Georgia is \$11,893 per year and tuition across the State ranges from \$1,042 to \$57,500
- Limitations
 - Lowest 25%
 - Capped at 1% of QBE (\$141M)
- QBE impact
 - Decrease QBE earning in subsequent year
 - Dollar amount depends on program



WEIGHTS FOR FTE FUNDING FORMULA

FY 2024
 0% Salary
 19.98% Retirement
 0% Health
 System Size = 3300

FY24 Initial (Amendment #1)

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	
	Weight	Cost	Weight	Cost	Weight	Cost	Weight	Cost	Weight	Cost
TEACHER STUDENT RATIO		15		11		17		11		23
WEIGHT		1.6831		2.0842		1.2997		1.8306		1.0406
DIRECT INSTR. COST:										
Teacher		65.0586% \$3,309.55		71.6421% \$4,513.02		74.3395% \$2,920.19		81.5688% \$4,513.02		68.6235% \$2,158.40
Aides/Parapro	1:18	18.0718% \$919.32	1:18	14.5938% \$919.32						
Subject Specialists					1:345	3.6630% \$143.89	1:345	2.6007% \$143.89	1:345	4.5748% \$143.89
Counselors	1:450	2.1620% \$109.98	1:450	1.7459% \$109.98	1:450	2.7998% \$109.98	1:450	1.9878% \$109.98	1:450	3.4967% \$109.98
Tech. Specialist	1:1100	0.8844% \$44.99	1:1100	0.7142% \$44.99	1:1100	1.1453% \$44.99	1:1100	0.8132% \$44.99	1:1100	1.4304% \$44.99
OPERATIONS COST		1.5363% \$78.15		1.2406% \$78.15		2.1868% \$85.90		1.5526% \$85.90		2.2389% \$70.42
INDIRECT INSTR. COST:										
CENTRAL ADMIN										
Psychologist	1:2475	0.3932% \$20.00	1:2475	0.3175% \$20.00	1:2475	0.5091% \$20.00	1:2475	0.3615% \$20.00	1:2475	0.6359% \$20.00
Social Worker	1:2475	0.3932% \$20.00	1:2475	0.3175% \$20.00	1:2475	0.5091% \$20.00	1:2475	0.3615% \$20.00	1:2475	0.6359% \$20.00
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		1.0810% \$54.99		0.8729% \$54.99		1.3999% \$54.99		0.9939% \$54.99		1.7483% \$54.99
Secretary		0.7572% \$38.52		0.6115% \$38.52		0.9806% \$38.52		0.6962% \$38.52		1.2247% \$38.52
Operations		0.1541% \$7.84		0.1245% \$7.84		0.1996% \$7.84		0.1417% \$7.84		0.2493% \$7.84
FACILITY M & O		5.8580% \$298.00		4.7306% \$298.00		7.5862% \$298.00		5.3861% \$298.00		9.4745% \$298.00
20 Days Admnl. Instr.	1:15.70	0.6542% \$33.28	1:15.70	0.5283% \$33.28	1:15.70	0.8472% \$33.28	1:15.70	0.6015% \$33.28	1:15.70	1.0581% \$33.28
STAFF DEVELOPMENT		0.5331% \$27.12		0.5718% \$36.02		0.6443% \$25.31		0.6702% \$37.08		0.6257% \$19.68
MEDIA										
Personnel		2.1620% \$109.98		1.7459% \$109.98		2.7998% \$109.98		1.9878% \$109.98		3.4967% \$109.98
Materials		0.3010% \$15.31		0.2430% \$15.31		0.3897% \$15.31		0.2767% \$15.31		0.4868% \$15.31
TOTAL PER FTE COST		100.0000% \$5,087.03		100.0000% \$6,299.40		100.0000% \$3,928.18		100.0000% \$5,532.78		100.0000% \$3,145.28

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

0% Salary
 19.98% Retirement
 0% Health
 System Size = 3300

FY24 Initial (Amendment #1)

CATEGORY	Upper Elementary EI 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			1.8254		1.0336		1.1415		1.0000		1.1789				
DIRECT INSTR. COST:															
Teacher		81.7976%	\$4,513.02		69.0887%	\$2,158.40		71.9412%	\$2,482.16		71.4123%	\$2,158.40		69.6610%	\$2,482.16
Aides/Parapro															
Subject Specialists	1.345	2.6080%	\$143.89	1.345	4.6058%	\$143.89	1.345	4.1704%	\$143.89						
Counselors	1.450	1.9934%	\$109.98	1.450	3.5204%	\$109.98	1.450	3.1876%	\$109.98	1.450	3.6388%	\$109.98	1.450	3.0866%	\$109.98
Tech. Specialist	1:1100	0.8154%	\$44.99	1:1100	1.4401%	\$44.99	1:1100	1.3040%	\$44.99	1:1100	1.4885%	\$44.99	1:1100	1.2626%	\$44.99
OPERATIONS COST		1.2763%	\$70.42		2.2541%	\$70.42		2.0410%	\$70.42		3.7585%	\$113.60		9.2108%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1.2475	0.3625%	\$20.00	1.2475	0.6402%	\$20.00	1.2475	0.5797%	\$20.00	1.2475	0.6617%	\$20.00	1.2475	0.5613%	\$20.00
Social Worker	1.2475	0.3625%	\$20.00	1.2475	0.6402%	\$20.00	1.2475	0.5797%	\$20.00	1.2475	0.6617%	\$20.00	1.2475	0.5613%	\$20.00
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		0.9967%	\$54.99		2.5390%	\$79.32		2.2990%	\$79.32		3.3761%	\$102.04		2.8637%	\$102.04
Secretary		0.6982%	\$38.52		0.8892%	\$27.78		0.8052%	\$27.78		1.0839%	\$32.76		0.9194%	\$32.76
Operations		0.1421%	\$7.84		0.1940%	\$6.06		0.1756%	\$6.06		0.2256%	\$6.82		0.1914%	\$6.82
FACILITY M & O		5.4012%	\$298.00		9.5387%	\$298.00		8.6370%	\$298.00		9.8596%	\$298.00		8.3633%	\$298.00
20 Days Admtr. Instr.	1:15.70	0.6032%	\$33.28	1:15.70	1.0653%	\$33.28	1:15.70	0.9646%	\$33.28	1:15.70	1.1011%	\$33.28	1:15.70	0.9340%	\$33.28
STAFF DEVELOPMENT		0.6721%	\$37.08		0.6283%	\$19.63		0.6385%	\$22.03		0.6131%	\$18.53		0.5871%	\$20.92
MEDIA															
Personnel		1.9934%	\$109.98		2.5390%	\$79.32		2.2990%	\$79.32		1.6880%	\$51.02		1.4319%	\$51.02
Materials		0.2775%	\$15.31		0.4171%	\$13.03		0.3777%	\$13.03		0.4311%	\$13.03		0.3657%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,517.30		100.0000%	\$3,124.10		100.0000%	\$3,450.26		100.0000%	\$3,022.45		100.0000%	\$3,563.20

SB 233 – School Choice

- 59 DeKalb schools represent lowest 25%
- FTE at those schools is 43,658 or 47.4% (of 92,071 total)
- For each 1% of eligible FTE that utilizes the voucher (4,366 students), the district would lose \$1,864,197.75 in QBE the following year

HB 581 - 3% Cap & Millage Rate Hearings

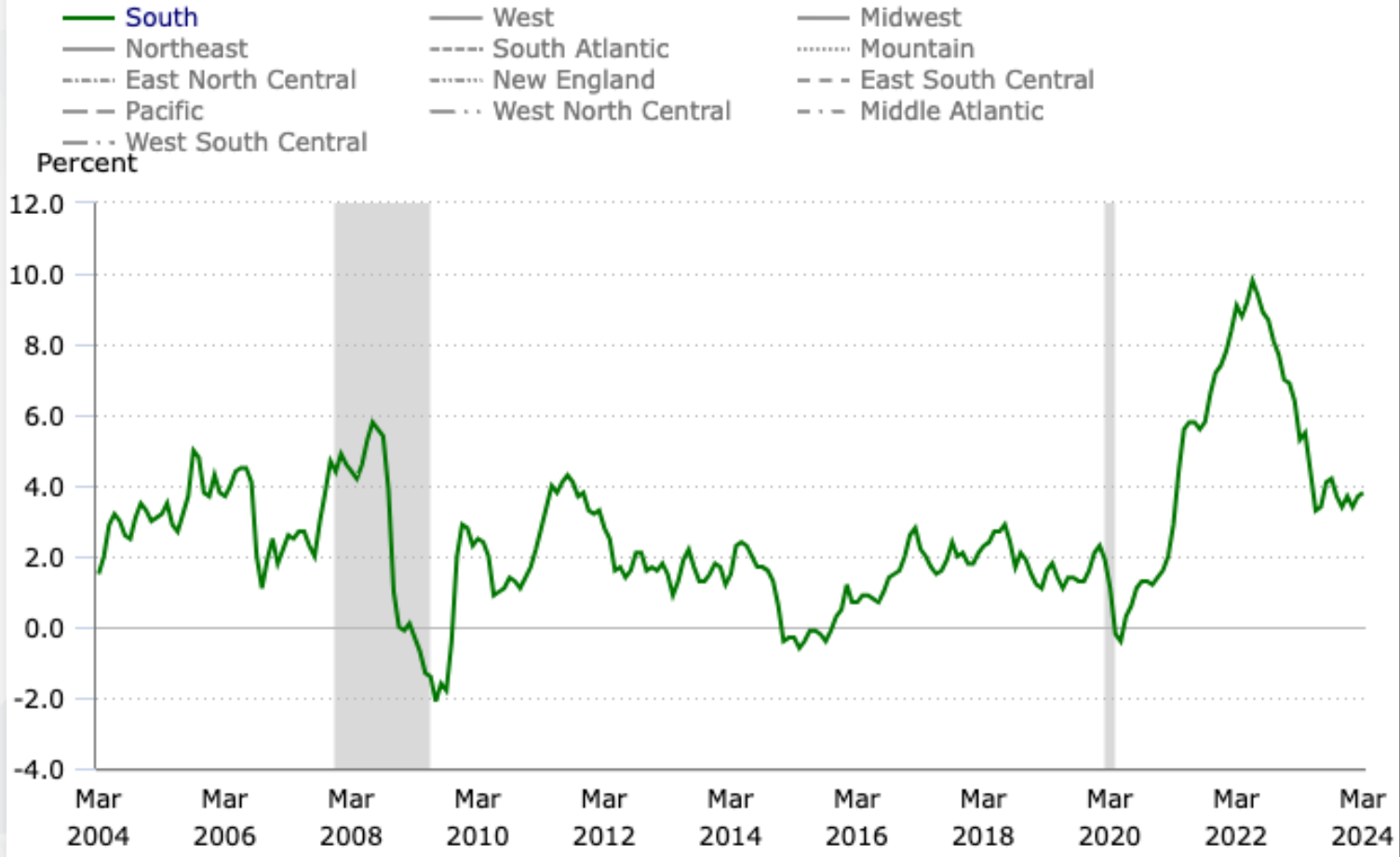
If voters approve the referendum, both bills would go into effect on Jan. 1, 2025.

HB 581 also makes some changes to how local governments have to advertise their millage rates. Under the bill, as long as the millage rate is not increased, only one advertisement and a public hearing would be required to adopt the rate. Currently, local governments have to hold three public hearings if their millage rate is above the state's rollback rate.

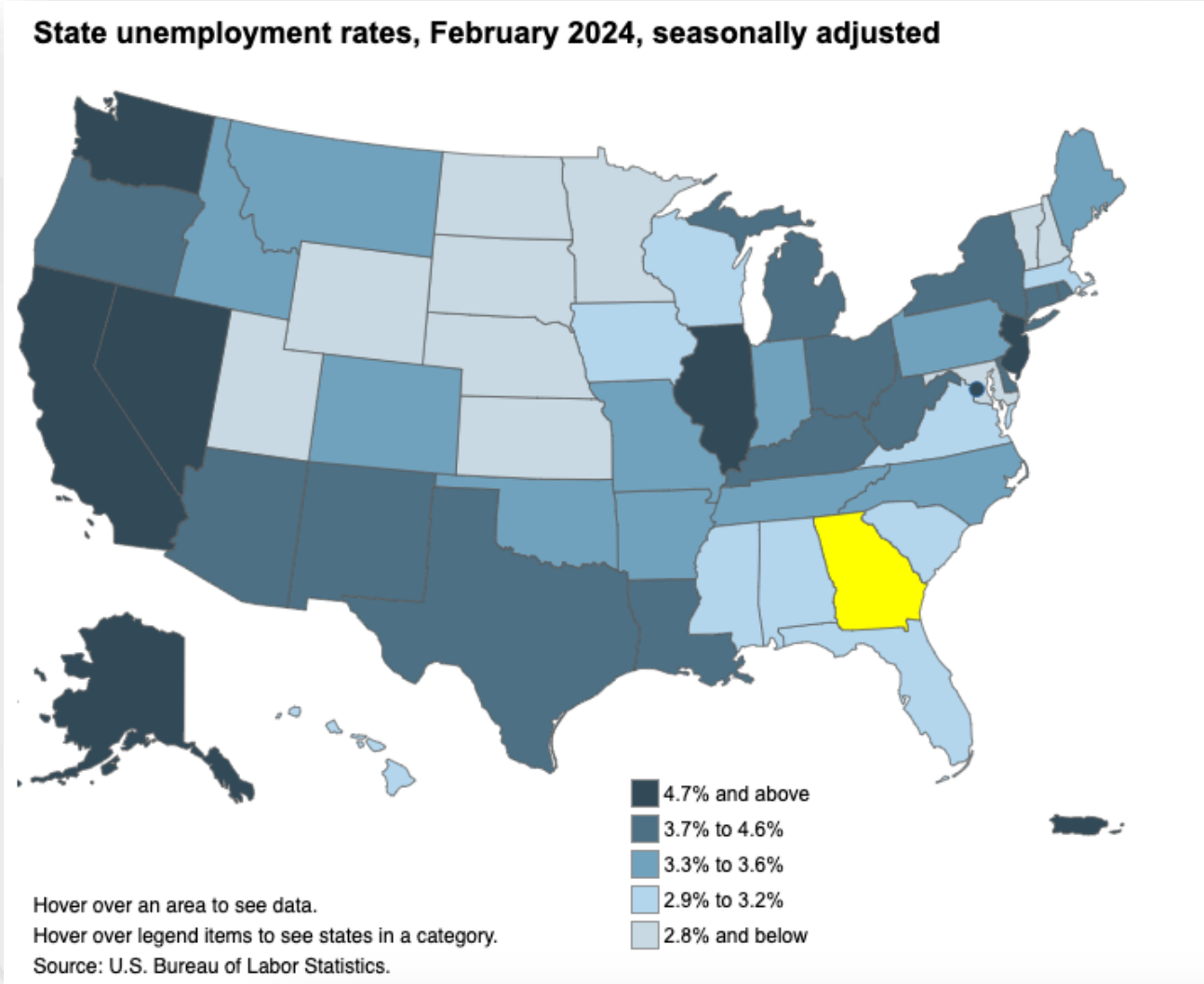
Local governments and school systems could opt out of the statewide homestead exemption under HB 581. If they chose to opt-out, the governing body would have to adopt a resolution, advertise their intent to opt out and hold three public hearings.

March 2024 – Inflation 3.8%

12-month percentage change, Consumer Price Index, by region and division, all items, not seasonally adjusted



February 2024: Unemployment 3.1% (↓.01%)



December 2023: Wage Growth 4.7%

Wages and salaries and benefits for state and local government, 12-month percent change, not seasonally adjusted



Source: U.S. Bureau of Labor Statistics.



FY2025 State Budget

What is required by the State?

FY2025 State Budget

- Minimum Salary Increases
 - \$2,500 for Certified (~appx 3.3%)
 - \$23.7M price tag
- State Health Benefit Increase (SHBP)
 - \$13M price tag
- TRS Increase
 - 19.98 to 20.78
 - \$5.3M price tag

SHBP Increase PP

Planned	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
1-1-2026	\$1,580.00	\$1,580.00

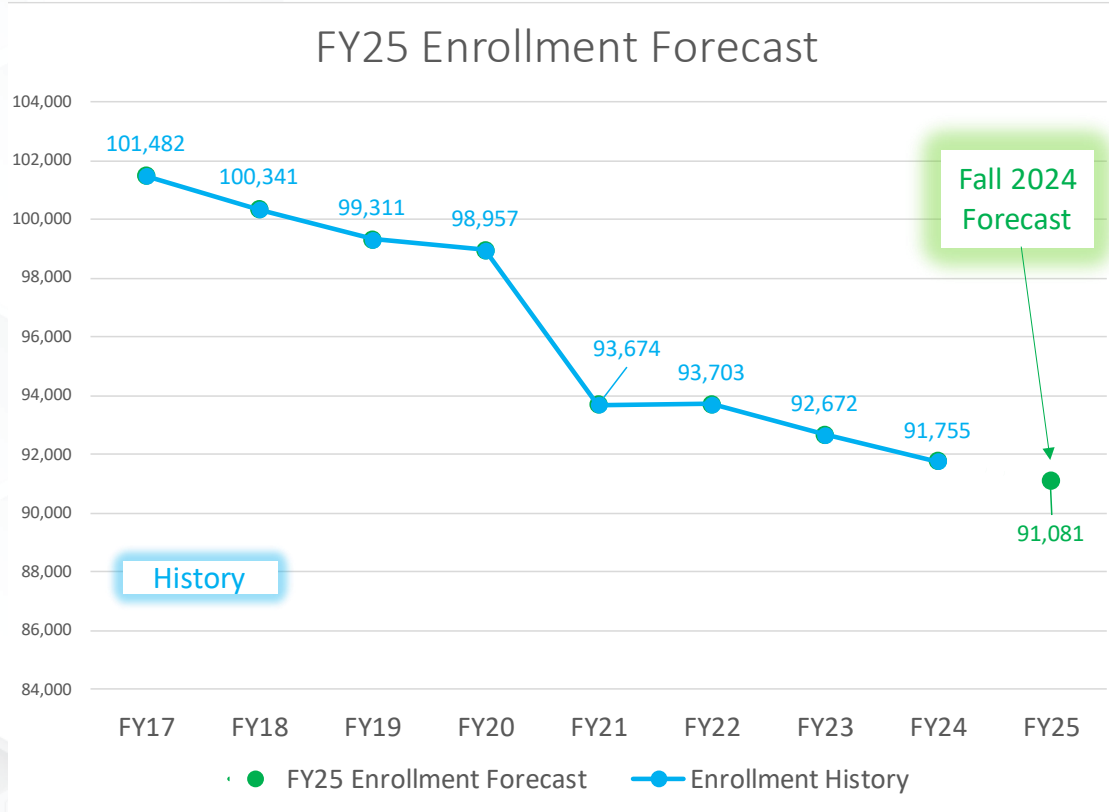
Actual	CERTIFIED	CLASSIFIED
1-1-2022	\$945.00	\$945.00
1-1-2023	\$1,580.00	\$945.00
7-1-2024	\$1,760.00	\$1,195.00
1-1-2025	\$1,760.00	\$1,580.00
FY24 INCREASE PP	\$2,160.00	\$3,810.00

ESSER III

- MTSS
 - \$10.5M to Title I & \$2.5M to General Fund
- Capital Projects (roofing/HVAC/other)
 - Contribute \$22.5M to Capital Improvement Fund
- Ignite, Face Advocates, Academic Skills Center
 - General Fund / possibility of future grants
- School Leadership Support
 - Coordinators to Title IV, Others to General Fund
- Retention and other miscellaneous employee payments
 - One more year of support from ESSER
 - Limit in future years



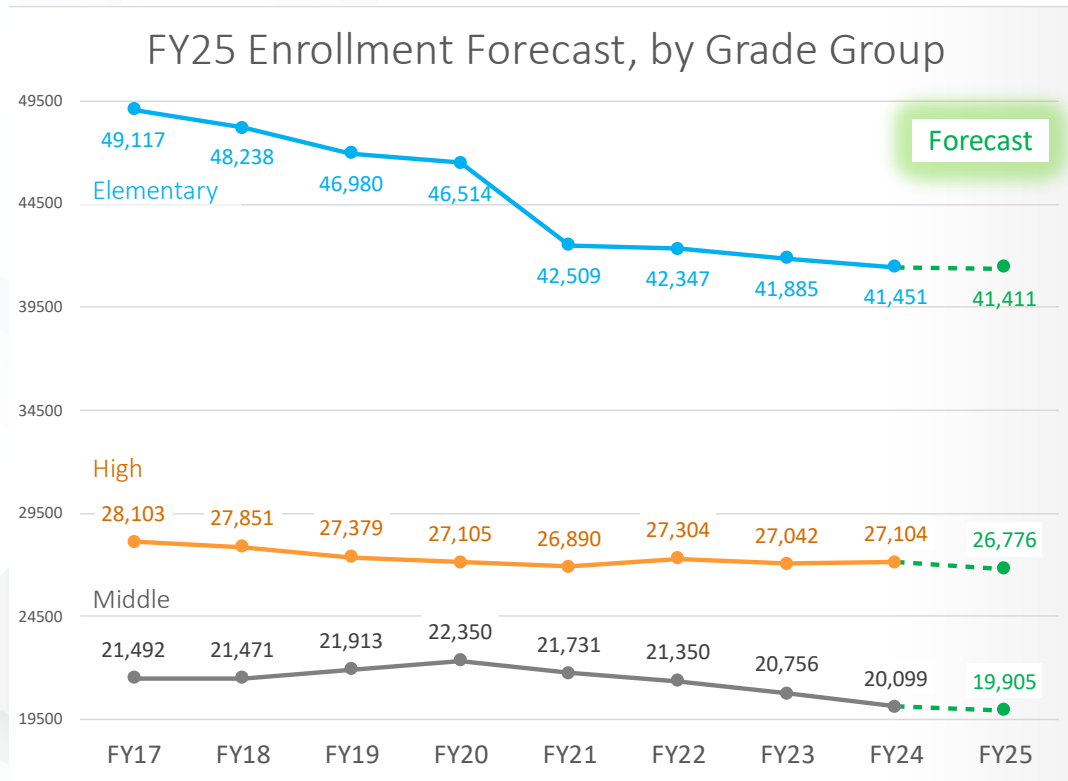
Fall 2024 Enrollment Forecast



After modeling new housing developments, birth data, and historic enrollment patterns, the enrollment forecast for October 2024 is 90,561 students or down (-2,967) from current enrollment.



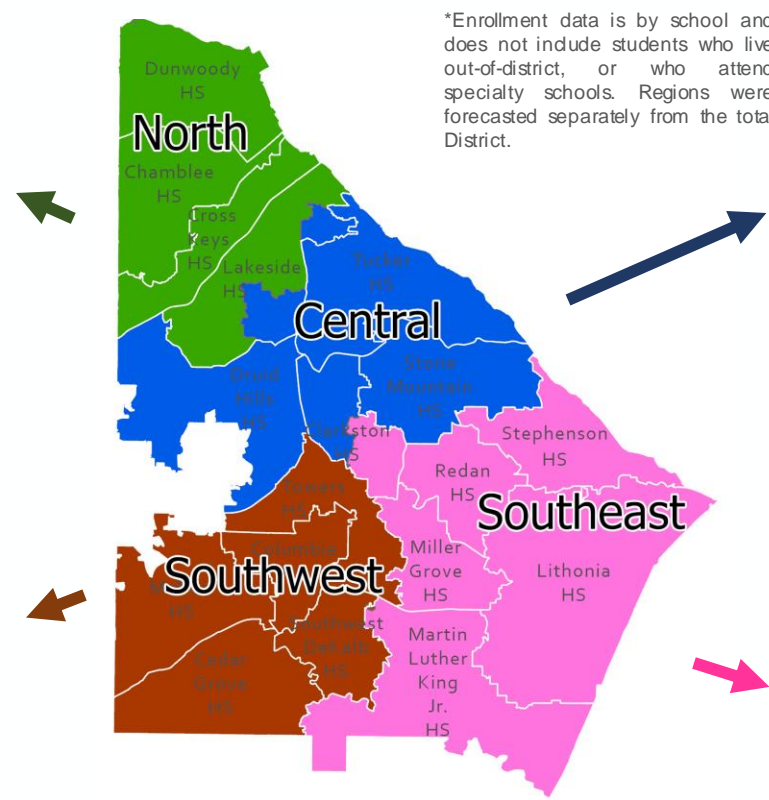
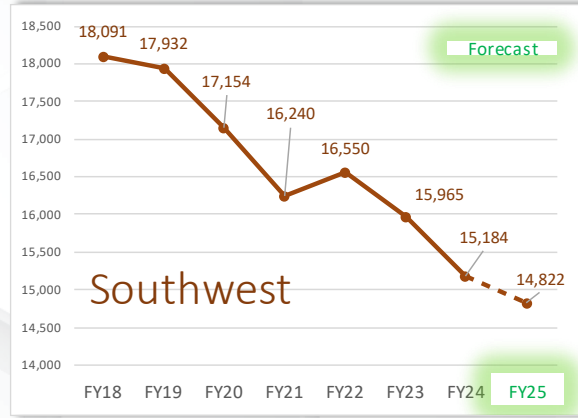
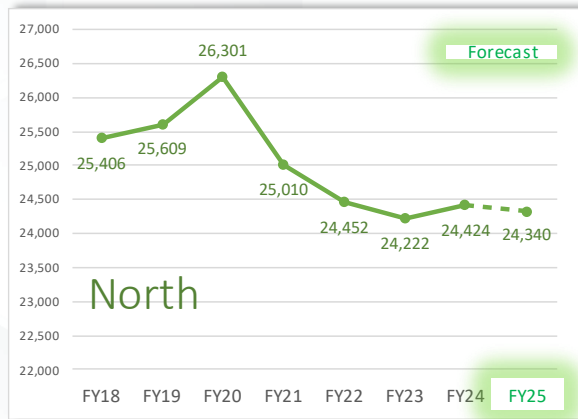
Fall 2024 Enrollment Forecast



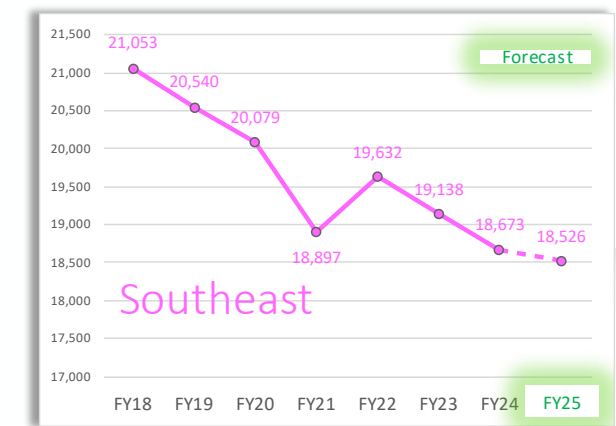
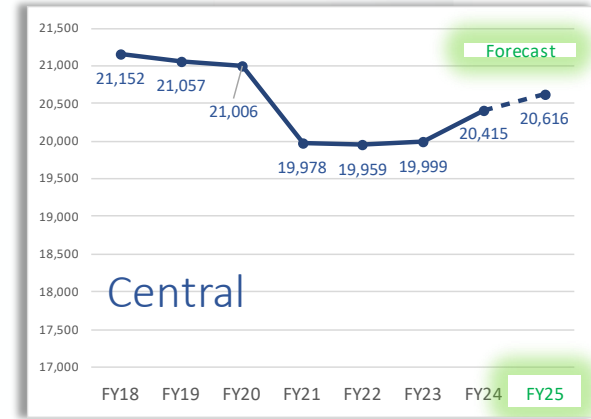
1. Elementary enrollment is expected to decrease slightly with a smaller incoming Kindergarten class
2. Middle-school enrollment is expected to decrease with slightly with a smaller incoming 6th grade class.
3. High-school enrollment is expected to decrease slightly with a smaller incoming 9th grade class.



Fall 2024 Enrollment Forecast



*Enrollment data is by school and does not include students who live out-of-district, or who attend specialty schools. Regions were forecasted separately from the total District.



Presented by: Byron Schueneman, CFO

Resources



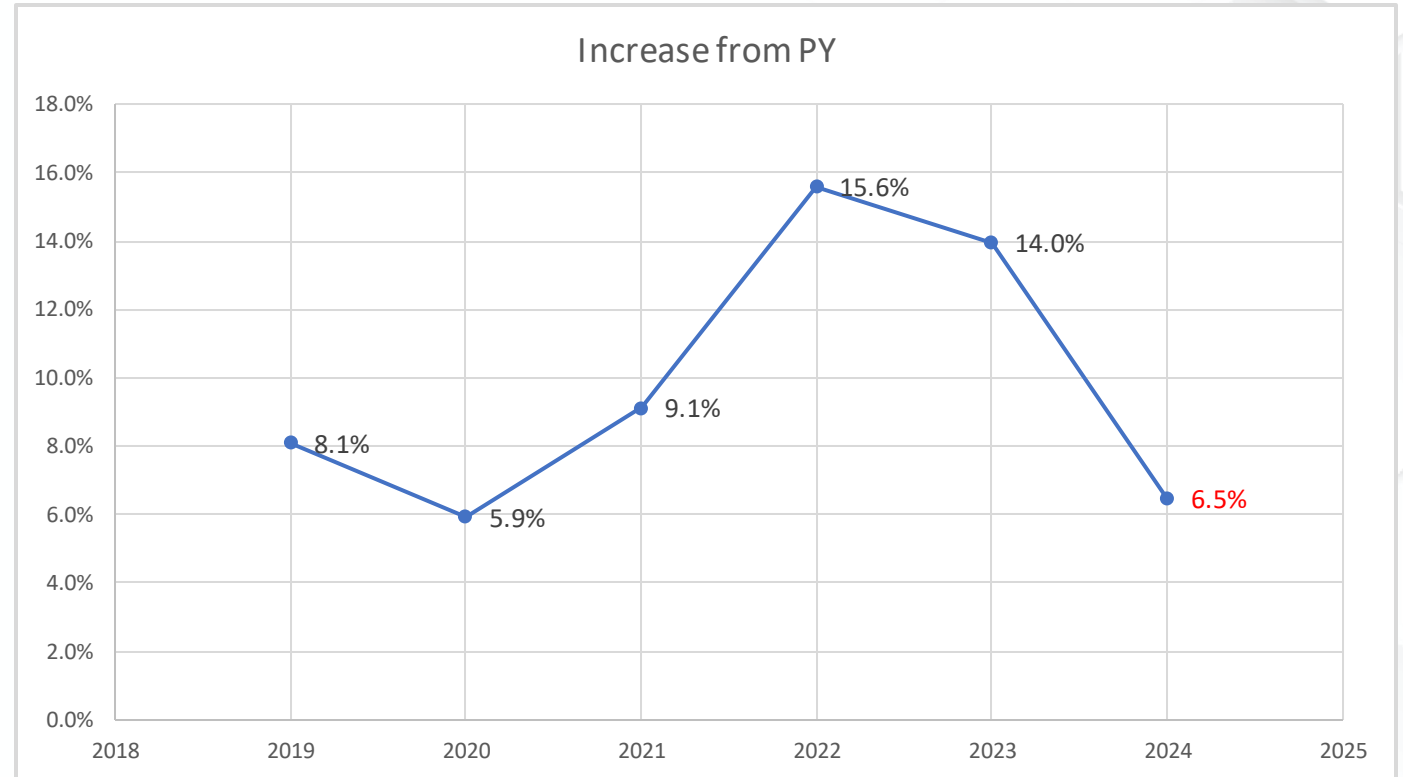
Presented by: Byron Schueneman, CFO

Resources

- Local
 - Property Taxes – based on 6.5% growth projection
 - Digest finalization by Board of Assessors on May 24th
- State
 - QBE - \$2,500 for earned positions, SHBP and TRS increase
 - Cap on Local Fair Share (LFS)
- Other
 - Transfers In, Indirect Costs, On Behalf – remain the same
- Fund Balance Usage
 - Up to \$100M unassigned based on Policy DCL
 - \$22.5M assigned fund balance for Gold Case

Local - Property Taxes

Change	Estimate at 22.98 mills
0%	\$ 850,768,130.12
1%	\$ 860,654,129.37
2%	\$ 870,540,128.61
3%	\$ 880,426,127.86
4%	\$ 890,312,127.10
5%	\$ 900,198,126.35
6%	\$ 910,084,125.59
6.5%	\$ 915,027,125.21
7%	\$ 919,970,124.84
8%	\$ 929,856,124.08
9%	\$ 939,742,123.33
10%	\$ 949,628,122.57



State Resources: Quality Basic Education (QBE)

	2021	2022	2023	2024	2025	Change
FTE (Student Counts)	99,916	94,745	95,025	93,528	90,561	-2,967
QBE Earnings	656,157,629	644,912,487	640,532,302	685,346,303	717,101,028	31,754,725
Local Fair Share	(133,626,132)	(143,182,227)	(152,200,410)	(175,655,286)	(183,008,040)	(7,352,754)
Austerity	(54,257,756)	(21,247,826)				-
Pupil Transportation	40,545	4,890,569	5,276,006	5,276,006	11,073,501	5,797,495
Nursing	2,098,597	1,982,853	2,141,160	2,168,187	2,242,395	74,208
Charter Supplement	-		491,722	510,680	522,186	11,506
Total	470,412,883	487,355,856	496,240,780	517,645,890	547,931,070	30,285,180

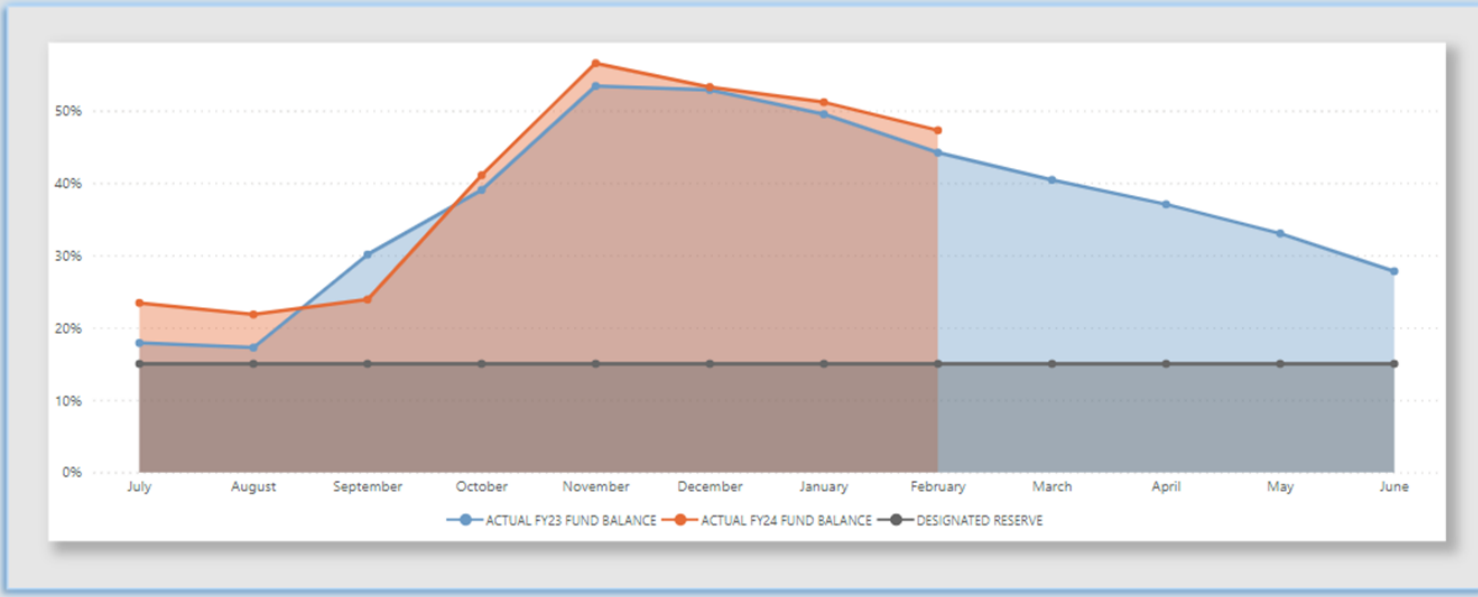
Fund Balance Over Time

Month

All



Fund Balance as a % Budgeted Expenditures



Key Performance Indicators as of February 2024, KPI-FB to BAE

	Unassigned Fund Balance	Designated Fund Balance	Fund Balance > 15%	FB > 15% (\$)
August 2022	17%	15%	2%	\$26.5M
August 2023	22%	15%	7%	\$100M
Difference	5.0%	0.0%	5.0%	

Available Resources

	FY24 Revenue	FY24 Weight	FY25 Revenue	FY25 Weight
Local	\$ 929,360,365.00	63.9%	\$ 973,284,741.28	63.6%
State	\$ 521,814,939.48	35.9%	\$ 554,931,070.00	36.2%
Other	\$ 3,539,413.14	0.2%	\$ 3,539,185.00	0.2%
	\$ 1,454,714,717.62	100%	\$ 1,531,754,996.28	100%

	FY24 Available FB		FY25 Available FB	
Unassigned FB > 15%	\$26,500,000.00		\$100,000,000.00	
Assigned FB	\$45,000,000		\$22,500,000	
	\$71,500,000.00		\$122,500,000.00	

Planned Expenditures



Presented by: Byron Schueneman, CFO

FY2025 Proposed Budget

- Schools (Divisions 120-127)
 - Resource Allocation Method/Plan (RAMP) x FTE
- Divisions (010-115)
 - Zero-Based
 - 10% reduction to discretionary (contracted services, supplies, travel, dues and fees)
 - 2% reduction of non-school based staff
- Initiatives
 - Ongoing Initiatives
 - Continuation of FY24 Superintendent Initiatives
 - Proposed Initiatives
 - New initiatives for FY25



FY24 School Allocations and Average Cost:

Allotment / FTE Average Salary Calculation

All Funds	FTE	\$ Total	Average Salary	State Health	TRS	Other	Avg Sal + Benefits
Principal	127.00	\$22,433,744.28	\$134,476.28	\$13,500.00	\$25,310.39	\$3,356.98	\$176,643.66
Assistant Principal	245.00	\$35,614,257.49	\$108,477.01	\$13,500.00	\$20,648.62	\$2,738.68	\$145,364.32
Bookkeeper	127.00	\$8,758,946.11	\$45,684.02	\$13,500.00	\$8,638.33	\$1,145.73	\$68,968.08
Counselor	271.50	\$30,757,436.53	\$81,829.26	\$13,500.00	\$15,854.92	\$2,102.88	\$113,287.06
Custodian	738.00	\$41,656,231.59	\$35,226.30	\$13,500.00	\$6,814.62	\$903.84	\$56,444.76
JROTC	48.00	\$5,434,595.30	\$84,094.28	\$13,500.00	\$13,796.58	\$1,829.88	\$113,220.74
Library Media Assistant	114.25	\$6,221,021.37	\$33,438.04	\$13,500.00	\$6,633.14	\$879.77	\$54,450.95
Media Specialist	124.00	\$13,979,319.08	\$81,750.51	\$13,500.00	\$15,438.31	\$2,047.62	\$112,736.44
MTSS	118.00	\$13,803,182.79	\$87,849.67	\$13,500.00	\$13,796.58	\$1,829.88	\$116,976.13
Paraprofessional	753.00	\$36,253,685.21	\$28,640.85	\$13,500.00	\$5,301.64	\$703.17	\$48,145.66
Plant Engineer	43.00	\$3,554,372.22	\$57,034.85	\$13,500.00	\$10,705.12	\$1,419.85	\$82,659.82
Registrar	43.00	\$3,110,054.75	\$48,445.51	\$13,500.00	\$9,165.68	\$1,215.67	\$72,326.85
School Nurse	126.00	\$8,921,855.20	\$47,283.68	\$13,500.00	\$8,850.79	\$1,173.90	\$70,808.37
Speech Language Pathologist	82.25	\$8,970,568.16	\$78,487.11	\$13,500.00	\$15,077.75	\$1,999.80	\$109,064.66
Social Worker	53.50	\$6,004,852.93	\$80,980.70	\$13,500.00	\$15,679.88	\$2,079.66	\$112,240.24
Special Ed Lead Teacher	84.78	\$10,117,313.84	\$86,766.99	\$13,500.00	\$16,836.09	\$2,233.01	\$119,336.09
STAR Sub	127.00	\$5,963,108.35	\$28,332.00	\$13,500.00	\$4,521.86	\$599.75	\$46,953.61
Teacher	6,220.25	\$635,046,566.97	\$72,966.96	\$13,500.00	\$13,796.58	\$1,829.88	\$102,093.42
Psychologist	42.60	\$4,819,497.14	\$82,423.46	\$13,500.00	\$15,194.93	\$2,015.34	\$113,133.74
Secretary	250.00	\$14,718,580.43	\$37,289.90	\$13,500.00	\$7,137.73	\$946.70	\$58,874.32
ISS Paraprofessional	42.00	\$1,993,573.40	\$28,005.39	\$13,500.00	\$5,262.64	\$698.00	\$47,466.03

FY25 School Allocations and Average Cost:

Allotment / FTE Average Salary Calculation

All Funds	FTE	\$ Total	Average Salary	State Health	TRS	Other	Avg Sal + Benefits
Principal	127.00	\$22,889,727.20	\$134,476.28	\$14,250.00	\$27,944.17	\$3,563.62	\$180,234.07
Assistant Principal	245.00	\$36,295,077.49	\$108,477.01	\$14,250.00	\$22,541.52	\$2,874.64	\$148,143.17
Bookkeeper	127.00	\$8,970,998.81	\$45,684.02	\$14,250.00	\$9,493.14	\$1,210.63	\$70,637.79
Counselor	271.50	\$31,290,878.80	\$81,829.26	\$14,250.00	\$17,004.12	\$2,168.48	\$115,251.86
Custodian	738.00	\$42,604,608.70	\$35,226.30	\$14,250.00	\$7,320.03	\$933.50	\$57,729.82
Library Media Assistant	114.25	\$6,343,453.94	\$33,438.04	\$14,250.00	\$6,948.42	\$886.11	\$55,522.57
Media Specialist	124.00	\$14,279,177.16	\$81,750.51	\$14,250.00	\$16,987.76	\$2,166.39	\$115,154.65
Paraprofessional	753.00	\$37,349,855.07	\$28,640.85	\$14,250.00	\$5,951.57	\$758.98	\$49,601.40
Plant Engineer	43.00	\$3,639,868.96	\$57,034.85	\$14,250.00	\$11,851.84	\$1,511.42	\$84,648.12
Registrar	43.00	\$3,183,990.60	\$48,445.51	\$14,250.00	\$10,066.98	\$1,283.81	\$74,046.29
School Nurse	126.00	\$9,149,143.02	\$47,283.68	\$14,250.00	\$9,825.55	\$1,253.02	\$72,612.25
Speech Language Pathologist	82.25	\$9,140,166.13	\$78,487.11	\$14,250.00	\$16,309.62	\$2,079.91	\$111,126.64
Social Worker	53.50	\$6,109,939.57	\$80,980.70	\$14,250.00	\$16,827.79	\$2,145.99	\$114,204.48
Special Ed Lead Teacher	84.78	\$10,287,755.91	\$86,766.99	\$14,250.00	\$18,030.18	\$2,299.33	\$121,346.50
STAR Sub	127.00	\$6,250,963.83	\$28,332.00	\$14,250.00	\$5,887.39	\$750.80	\$49,220.19
Teacher	6,212.25	\$648,019,171.82	\$72,966.96	\$14,250.00	\$15,162.53	\$1,933.62	\$104,313.12
Psychologist	42.60	\$4,940,972.79	\$82,423.46	\$14,250.00	\$17,127.59	\$2,184.22	\$115,985.28
Secretary	249.00	\$15,008,953.97	\$37,289.90	\$14,250.00	\$7,748.84	\$988.18	\$60,276.92
ISS Paraprofessional	42.00	\$2,050,316.22	\$28,005.39	\$14,250.00	\$5,819.52	\$742.14	\$48,817.05

FY 2025 Budget Survey Results

Board of Education/District Response

Top Ranking Budget Priorities

- Student Intervention Program – SST/MTSS/RTI
- Expansion of Early Learning / Pre-Kindergarten
- Increase Counselors



FY 2025 Budget Survey Results

Community & Employees Response

Top Ranking Budget Priorities

- Expansion of Early Learning / Pre-Kindergarten
- Paraprofessional in Every Kindergarten Classroom



FY 2025 Budget

Ongoing Funded Initiatives

Ongoing Funded Initiatives

- MTSS Specialist
- ERP Implementation
- FACE Advocates
- Early Learning Expansion
- Horizon Support
- Deferred Maintenance
- Additional school support
- ***Ignite Teacher Residency**



FY 2025 Budget Proposed Initiatives (Non-Salary)

Proposed Initiatives

- SFN All Kids Eat Free!
- EIP Advancement
- 3 Advisors per High School
- Extended Nursing Hours (6 to 8hrs)
- Additional Social Workers & Counselors
- Additional Assistant Principal/Elementary Coach (each grade band)
- Athletic Director (1 per Cohort)
- Capital Improvement
- *Security associate at elementary schools



Security Associates

FY 2025 Budget Proposed Initiatives (Salary)



Inflation 3.8%



Unemployment
3.1%



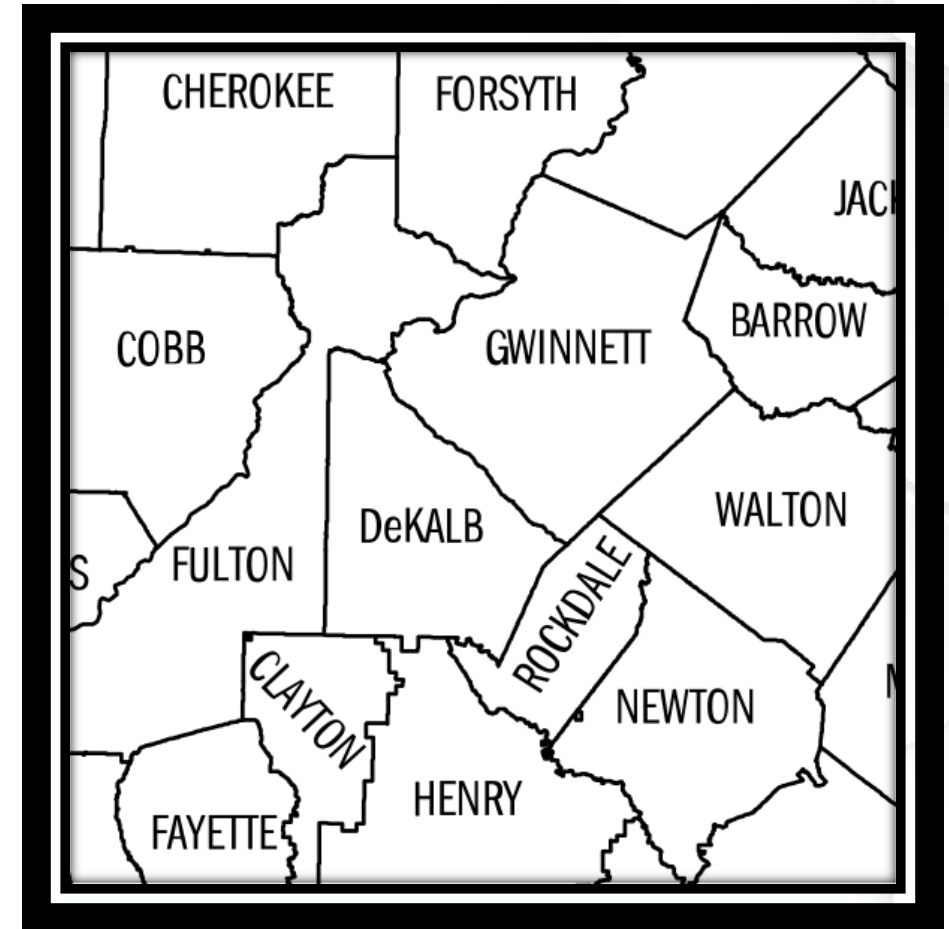
Average Wage
Growth,
Government
4.7%

Teachers (E Schedule)	All Others
Step + \$3,000 + Incentive	Step + 4% + Incentive

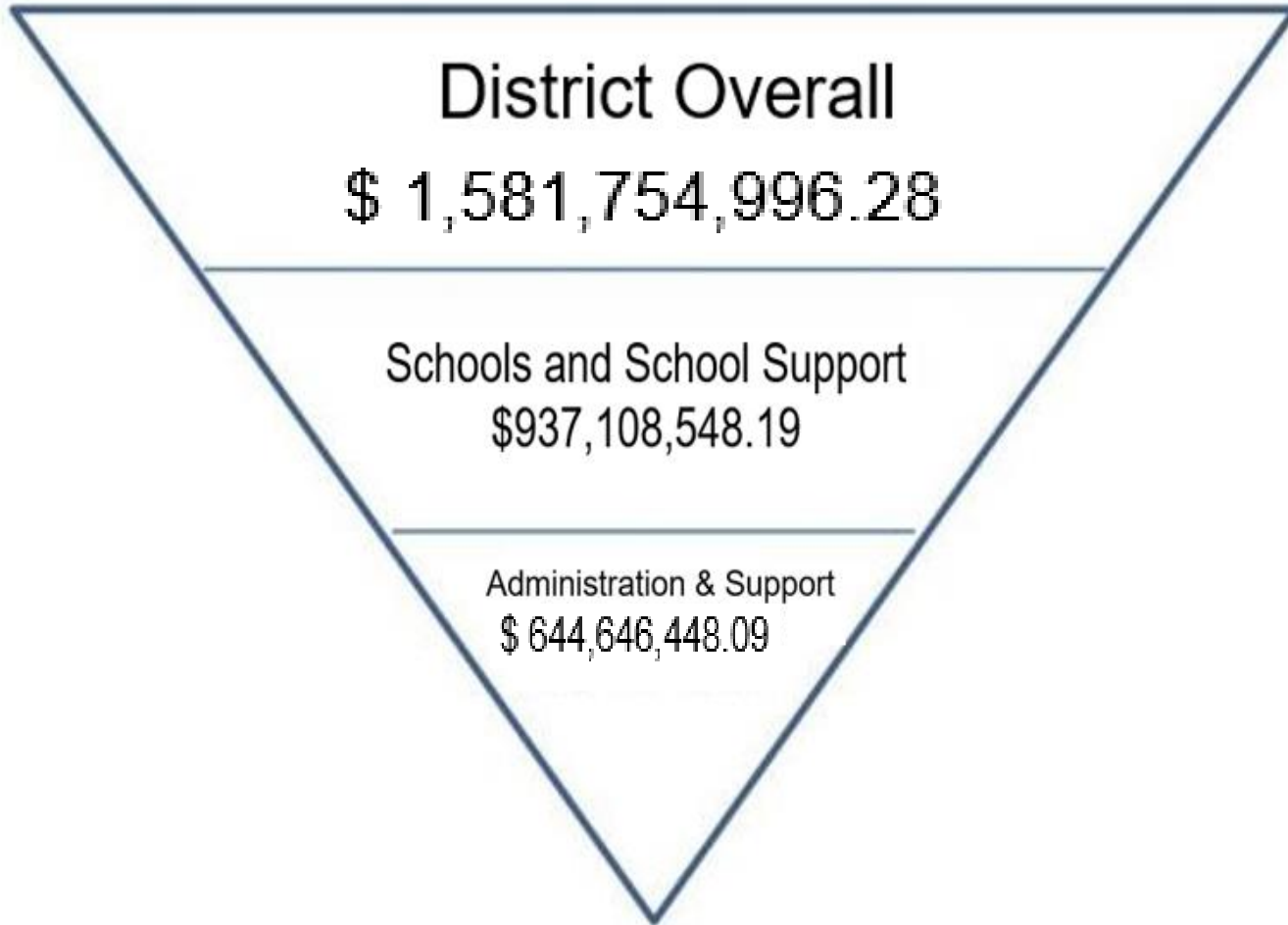
Tenor	Employee	Schedule	Days	HPD	FY2024 Salary	GENERAL FUND				ESSER III		
						Increase	Step	FY2025 Salary	Retention	Longevity		
1	Teacher	E	190	8	\$ 56,976.00	\$ 3,000.00	5.27%	\$ 849.00	1.49%	\$ 60,825.00	\$ 2,000.00	\$ -
15	Teacher	E	190	8	\$ 69,712.00	\$ 3,000.00	4.30%	\$ 819.00	1.17%	\$ 73,531.00	\$ 2,000.00	\$ -
29	Teacher	E	190	8	\$ 81,599.00	\$ 3,000.00	3.68%	\$ -	0.00%	\$ 84,599.00	\$ 2,000.00	\$ 1,000.00
1	Bus Driver	BDR	180	6	\$ 22,190.85	\$ 887.63	4.00%	\$ 333.49	1.50%	\$ 23,411.97	\$ 2,000.00	0
1	Paraprofessional	Unified 107	190	8	\$ 24,290.00	\$ 971.60	4.00%	\$ 392.70	1.62%	\$ 25,654.30	\$ 2,000.00	0
1	Custodian	Unified 106	246	8	\$ 30,052.00	\$ 1,202.08	4.00%	\$ 484.50	1.61%	\$ 31,738.58	\$ 2,000.00	0

FY2025 Budget Proposed Initiatives (Salary)

District	Certified	Classified
DeKalb	\$3,000 + Step + Incentive	4% + Step + Incentive
Cobb		
Fulton	4.5% + Step	4.5% + Step
Atlanta Public		
Decatur City	\$2,500 + Step + 5%	5% + Step
Gwinnett	\$3,000 + Step	4% + Step
Forsyth	1% + \$2,500 + Step	5% + Step
Clayton		



FY 2025 District Expenditure Budget



FY 2025 District Revenue Budget

Anticipated Revenue
\$ 1,531,754,996.28

Anticipated Expenditures
\$ 1,581,754,996.28

Fund Balance Use
\$ 50,000,000



Fund Balance Policy DCL

5. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts may be used for any legal purpose. The District shall strive to achieve and maintain a prudent level of unassigned fund balance in the general fund at fiscal year-end adequate to ensure continuous operations. Upon completion of the fiscal year, the District may utilize excess funds for the following purposes:
- a. One-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
 - b. Establishing and funding a "Local" Capital Project Fund; or
 - c. To balance future budgets; or
 - d. Reduction of taxes.

Fund Balance: Identified / Allowable Uses

	FY25 Beg FB	FY25 Planned Use	FY25 End FB
Unassigned FB > 15%	\$100,000,000	-\$27,500,000	\$72,500,000
Assigned FB	\$22,500,000	-\$22,500,000	\$0
	\$122,500,000.00	-\$50,000,000	\$72,500,000



- Allowable FB Use:
 - **\$22,500,000** Local Capital Project Fund
 - **\$5M** (of \$20M) Deferred Mtce / One time



Next Steps



Presented by: Byron Schueneman, CFO

Next Steps

- Thursday, April 18th – Board Retreat at Georgia Tech
 - Initial presentation of the FY25 General Fund Budget
- Monday, May 6th - Executive Session, Work Session, Community Input Session & Business Meeting
 - Tentative Adoption of the Proposed FY2025 Budget/Revenue Projection
 - Tentative Approval of Resolution for Tax Levy (22.98)
- May 20-24 – BOE Mini-Session
- May 27-31 – Finalized Tax Digest from Tax Commissioner
- Monday, June 17th - Virtual Called Meeting 10:30am
 - 1st Virtual Budget Hearing
 - 1st Millage Rate Hearing (22.98)
- Monday, June 17th – Virtual Called Meeting 6:00pm
 - 2nd Millage Rate Hearing (22.98)
- Monday, June 24th - Called Meeting 11:00am
 - 2nd Budget Hearing
 - 3rd Millage Rate Hearing (22.98)
 - Approval of the Final Tax Levy Resolution (22.98)
 - Adoption of the Final FY2025 Budget/Revenue Projection for all funds





Questions?