

FY2026 Tentative Budget

Dr. Lonita Broome
Chief Financial Officer





**Student
Success in All Areas**

**The CSD Student
Experience: Preparing to
Lead a Better World**



**Building and
Sustaining an Engaging
and Inclusive Culture**

**The CSD Cultural
Experience: Connections,
Culture, and Community (C3)**



**Cultivating and
Retaining High-Quality
Professionals**

**The CSD Staff Experience:
From Hire to Retire**



**Organizational
Effectiveness and
Excellence**

**The CSD Sustainable
Experience: Future Ready
Classrooms**

FY 2025 Budget Status (As of 3/31/25)



MAJOR REVENUE SOURCES	Budget	Actuals	Balance	Percent Rec'd/Used
Local Property Taxes	\$ 58,883,392	\$ 56,876,840	\$ 2,006,552	97%
Other Local	4,858,460	3,330,680	1,527,780	69%
State Quality Basic Education	39,165,990	23,705,314	15,460,676	61%
Other Grants GA DOE	1,396,992	421,206	975,786	30%
Total Revenue	\$ 104,304,834	\$84,334,040	\$ 19,970,794	81%
MAJOR EXPENDITURE CATEGORIES				
Instruction	\$ 63,786,604	\$ 40,721,324	\$ 23,065,280	64%
Pupil Services	6,667,805	4,177,512	2,490,293	63%
Improvement of Instructional/Training	3,465,589	2,436,978	1,028,611	70%
Educational Media Services	1,482,219	980,470	501,748	66%
Federal Grant Administration	16,610	0	16,610	0%
General Administration	2,905,272	2,335,542	569,730	80%
School Administration	8,760,890	6,241,346	2,519,544	71%
Support Services - Business	1,391,213	980,319	410,894	70%
Maintenance & Operations	10,073,992	8,794,335	1,279,658	87%
Safety & Security	967,756	652,191	315,565	67%
Student Transportation Service	2,446,913	1,726,245	720,668	71%
Support Services - Central	4,165,716	2,941,158	1,224,557	71%
Other Support Services	142,073	39,023	103,050	27%
School Nutrition Program	171,881	\$171,837	44	100%
Transfers to Other Funds	309,538	\$0	309,538	0%
Debt Service	273,800	\$260,058	13,742	95%
Total Expenditures	\$ 107,027,871	\$ 72,458,337	\$ 34,569,534	68%



FY 2025 Year-End Projections

MAJOR REVENUE SOURCES	Budget	Projection	Variance	Pct
Local Property Taxes	\$ 58,883,392	\$ 58,400,000	\$ -(483,392)	99%
Other Local	4,858,460	4,443,011	-(415,449)	91%
State Quality Basic Education	39,165,990	38,998,653	-(167,337)	100%
Other Grants GA DOE	1,396,992	1,202,277	-(194,715)	86%
Total Revenue	\$ 104,304,834	\$ 103,043,941	\$ -(1,260,893)	99%
MAJOR EXPENDITURE CATEGORIES				
Instruction	\$ 63,786,604	\$ 63,186,548	\$ 600,056	99%
Pupil Services	6,667,805	6,284,131	383,675	94%
Improvement of Instructional/Training	3,465,589	3,100,072	365,517	89%
Educational Media Services	1,482,219	1,423,774	58,445	96%
Federal Grant Administration	16,610	16,610	0	100%
General Administration	2,905,272	2,630,450	274,823	91%
School Administration	8,760,890	8,556,688	204,202	98%
Support Services - Business	1,391,213	1,380,000	11,213	99%
Maintenance and Operation	10,073,992	10,073,992	0	100%
Safety & Security	967,756	875,342	92,414	90%
Student Transportation Service	2,446,913	2,425,071	21,842	99%
Support Services - Central	4,165,716	4,000,508	165,208	96%
Other Support Services	142,073	139,179	2,894	98%
School Nutrition Program	171,881	171,881	0	100%
Transfers to Other Funds	309,538	1,058,000	-(748,462)	342%
Debt Service	273,800	260,058	13,742	95%
Total Expenditures	\$ 107,027,871	\$ 105,582,303	\$ 1,445,569	99%

FY2025 Beginning Fund Balance (Actual)

\$ 19,197,413

FUND BALANCE	FY2025 Budget	FY2025 Year-End Projections
Designate Funds from Fund Balance	\$ -(2,723,037)	\$ -(2,538,362)
Projected Ending Fund Balance	\$ 16,474,376	\$ 16,659,051
Fund Balance % of Expenditures	15%	16%
<i>Millage Rate (20.30)</i>		

FY26 General Fund Draft 2 vs Tentative



MAJOR REVENUE SOURCES	Draft #2	Tentative	Dollar Amt. Change	% Change
Local Property Taxes	\$ 61,827,562	\$ 61,827,562	\$ 0	0%
Other Local	5,208,460	5,208,460	0	0%
State Quality Basic Education	39,165,990	38,998,653	-(167,337)	0%
Total Revenue	\$ 106,202,012	\$ 106,034,675	\$ (167,337)	0%
MAJOR EXPENDITURE CATEGORIES				
Instruction	\$ 68,031,616	\$ 66,052,315	\$ -(1,979,301)	-3%
Pupil Services	6,741,466	6,725,804	-(15,662)	0%
Improv of Instructional/Training	3,455,256	3,277,338	-(177,918)	-5%
Educational Media Services	1,480,216	1,431,020	-(49,196)	-3%
General Administration	3,229,296	3,135,796	-(93,500)	-3%
School Administration	8,348,543	8,308,643	-(39,900)	0%
Support Services - Business	1,511,860	1,507,560	-(4,300)	0%
Maintenance and Operation	11,417,162	10,963,157	-(454,005)	-4%
Safety & Security	818,657	809,157	-(9,500)	-1%
Student Transportation	2,395,883	2,392,264	-(3,619)	0%
Support Services - Central	4,520,040	4,461,129	-(58,911)	-1%
Other Support Services	146,844	146,844	0	0%
School Nutrition	211,791	211,791	0	0%
Transfers to Other Funds	1,244,513	944,513	-(300,000)	-24%
Debt Service	281,786	281,786	0	0%
Total Expenditures	\$ 113,834,928	\$ 110,649,116	\$ -(3,185,812)	-3%

	Draft #2	Tentative	Dollar Amt. Change
Beginning Fund Balance	\$16,279,660	\$16,474,376	\$ 194,716
Designate Funds from Fund Balance	-(7,632,912)	-(4,614,441)	-(3,018,475)
Projected Ending Fund Balance	\$ 8,646,744	\$11,859,935	\$ 3,213,191
Fund Balance % of Expenditures	8%	11%	3%
<i>Millage Rate (20.30)</i>			

FY25 Budget and FY26 Tentative

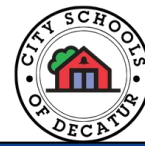


MAJOR REVENUE SOURCES	FY25 Budget	FY26 Tentative	Dollar Amt. Change	% Change
Local Property Taxes	\$ 58,883,392	\$ 61,827,562	\$ 2,944,170	5%
Other Local	4,858,460	5,208,460	350,000	7%
State Quality Basic Education	39,165,990	38,998,653	-(167,337)	0%
Other Grants GA DOE	1,396,992	0	-(1,396,992)	-100%
Total Revenue	\$ 104,304,834	\$ 106,034,675	\$ 1,729,841	2%
MAJOR EXPENDITURE CATEGORIES				
Instruction	\$ 63,786,604	\$ 66,052,315	\$ 2,265,711	4%
Pupil Services	6,667,805	6,725,804	57,999	1%
Improv of Instructional/Training	3,465,589	3,277,338	-(188,251)	-5%
Educational Media Services	1,482,219	1,431,020	-(51,198)	-3%
Federal Grant Administration	16,610	0	-(16,610)	-100%
General Administration	2,905,272	3,135,796	230,523	8%
School Administration	8,760,890	8,308,643	-(452,247)	-5%
Support Services - Business	1,391,213	1,507,560	116,347	8%
Maintenance and Operation	10,073,992	10,963,157	889,164	9%
Safety & Security	967,756	809,157	-(158,599)	-16%
Student Transportation	2,446,913	2,392,264	-(54,650)	-2%
Support Services - Central	4,165,716	4,461,129	295,413	7%
Other Support Services	142,073	146,844	4,771	3%
School Nutrition	171,881	211,791	39,910	23%
Transfers to Other Funds	309,538	944,513	634,975	205%
Debt Service	273,800	281,786	7,986	3%
Total Expenditures	\$ 107,027,871	\$ 110,649,116	\$ 3,621,244	3%

	FY25 Budget	FY26 Tentative	Dollar Amt. Change
Beginning Fund Balance	\$ 19,197,413	\$ 16,474,376	\$ -(2,723,037)
Designate Funds from Fund Balance	-(2,723,037)	-(4,614,441)	-(1,891,403)
Projected Ending Fund Balance	\$ 16,474,376	\$ 11,859,935	\$ -(4,614,441)
Fund Balance % of Expenditures	15%	11%	-4%
<i>Millage Rate (20.30)</i>			

Value of Millage Rate	
1 mill	\$3 million
½ mill	\$1.5 million
1/10 mill	\$305,000

Summary of Budget Changes FY25-26



Function	Summary of Changes from FY25 Budget to FY26 Tentative Budget	\$ Change	% Change
Instruction	FY26 salary and benefits additions, increases, and adjustments including certifications/degrees	\$ 2,265,711	4%
Pupil Services	FY26 salary & benefits changes and personnel changes per staffing allocations	57,999	1%
Improv of Instructional/Training	Reduction due to Science of Reading training now led by CSD staff instead of contracted vendors, stipends for summer 2026 training due to low interest in summer 2025	-(188,251)	-5%
Educational Media Services	FY26 salary and benefits additions, increases, and adjustments including the removal of media clerks	-(51,198)	-3%
Federal Grant Administration	Removal of one time grant	-(16,610)	-100%
General Administration	FY26 salary and benefit changes, addition of Executive Director for Deputy Superintendent (succession plan), attorney fee increases	230,523	8%
School Administration	FY26 salary and benefit changes, removal of assistant principals from lower elementary schools	-(452,247)	-5%
Support Services - Business	FY26 salary and benefit changes, vacant position filled by employee with salary above the average budgeted salary; increase in Insurance coverage, postage, and paper usage for the Wilson Center	116,347	8%
Maintenance and Operation	FY26 salary and benefit changes, increase in custodian outsourcing costs, energy, water, pressure washing, and painting. Addition of salary and benefits for 2 maintenance techs for Legacy Park.	889,164	9%
Safety & Security	FY26 salary and benefit changes, addition of salary and benefits for 3 new Safety & Security Associates, reallocation of eligible expenses to SPLOST budget including 3 School Resource Officers contracted from City of Decatur	-(158,599)	-16%
Student Transportation	FY26 salary and benefit changes, removal of one-time grant budget	-(54,650)	-2%
Support Services - Central	FY26 salary and benefit changes, Increase and reallocation of funds in other salaries & compensation (stipends centralized in HR budget), two positions filled with higher than budgeted average salary, \$72,500 for hiring incentives, \$40,000 per the district's MOU for fiber location services with the City of Decatur for construction projects (a one-time increase to be in sync with the city and pay on an ongoing quarterly basis)	295,413	7%
Other Support Services	Increase in translation professional services budget	4,771	3%
School Nutrition	Increased costs for FY25 under-budgeted school nutrition budget for ECLC and Frasier	39,910	23%
Transfers to Other Funds	Anticipated increase to supplement the School Nutrition budget	634,975	205%
Debt Service	3% increase in debt payment	7,986	3%

FY2026 Competitive Compensation

Teacher Rankings - Total Compensation

(minimum 4% increase)



CSD 4% Increase on Current Scale : FY25 Teacher Salary Schedule Comparison - Total Compensation Rankings

FY25 Teacher Salary Scale Bachelor's Entry Level				FY25 Teacher Salary Scale Bachelor's 12 year of Experience				FY25 Teacher Salary Scale Bachelor's Top of Scale			
County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj
Atlanta	\$61,816	\$100,510	\$61,816	Cobb*	\$82,112	\$126,576	\$77,021	Cobb*	\$89,203	\$135,683	\$83,672
Decatur City*	\$60,008	\$99,088	\$56,288	Atlanta	\$82,584	\$120,865	\$82,584	Decatur City*	\$85,240	\$131,494	\$79,955
Cobb*	\$60,604	\$98,954	\$56,847	Decatur City*	\$74,335	\$117,488	\$69,726	Atlanta	\$90,366	\$130,264	\$90,366
DeKalb	\$60,000	\$98,178	\$60,000	Fulton	\$76,410	\$113,408	\$76,410	Fulton	\$90,271	\$130,149	\$90,271
Gwinnett	\$59,146	\$97,081	\$59,146	Marietta City	\$76,080	\$113,009	\$76,080	Gwinnett	\$83,170	\$126,837	\$83,170
Fulton	\$59,030	\$96,932	\$59,030	Gwinnett	\$72,016	\$112,660	\$72,016	DeKalb	\$86,250	\$125,293	\$86,250
Marietta City	\$58,117	\$95,760	\$58,117	DeKalb	\$75,750	\$112,611	\$75,750	Clayton*	\$79,752	\$123,545	\$74,807
Clayton*	\$55,309	\$92,153	\$51,880	Clayton*	\$69,777	\$110,735	\$65,451	Marietta City	\$83,735	\$122,255	\$83,735
Rockdale	\$51,212	\$86,892	\$51,212	Rockdale	\$66,212	\$101,091	\$66,212	Rockdale	\$83,212	\$121,623	\$83,212

FY25 Teacher Salary Scale Master's Entry Level				FY25 Teacher Salary Scale Master's 12 year of Experience				FY25 Teacher Salary Scale Master's Top of Scale			
County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj
Decatur City*	\$65,722	\$106,427	\$61,647	Cobb*	\$93,207	\$140,826	\$87,428	Cobb*	\$101,198	\$151,089	\$94,924
Cobb*	\$65,731	\$105,538	\$61,656	Atlanta	\$93,743	\$134,343	\$93,743	Atlanta	\$102,570	\$145,004	\$102,570
Atlanta	\$68,095	\$103,365	\$68,095	Decatur City*	\$82,622	\$128,131	\$77,499	Decatur City*	\$94,806	\$143,779	\$88,928
Gwinnett	\$64,276	\$102,821	\$64,276	Marietta City	\$85,029	\$123,818	\$85,029	Fulton	\$99,551	\$141,358	\$99,551
Fulton	\$64,892	\$99,497	\$64,892	Fulton	\$83,963	\$122,531	\$83,963	Gwinnett	\$92,948	\$139,266	\$92,948
Clayton*	\$60,181	\$98,410	\$56,540	Gwinnett	\$79,636	\$122,345	\$79,636	DeKalb	\$95,600	\$136,586	\$95,600
DeKalb	\$63,100	\$97,332	\$63,100	DeKalb	\$83,000	\$121,367	\$83,000	Marietta City	\$95,542	\$136,516	\$95,542
Marietta City	\$63,073	\$97,300	\$63,073	Clayton*	\$77,104	\$120,145	\$72,324	Clayton*	\$88,576	\$134,878	\$83,084
Rockdale	\$56,834	\$89,764	\$56,834	Rockdale	\$73,334	\$109,693	\$73,334	Rockdale	\$92,034	\$132,279	\$92,034

FY25 Teacher Salary Scale Specialist Entry Level				FY25 Teacher Salary Scale Specialist 12 year of Experience				FY25 Teacher Salary Scale Specialist Top of Scale			
County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj
Cobb*	\$73,686	\$115,755	\$69,117	Cobb*	\$104,486	\$155,311	\$98,008	Cobb*	\$113,378	\$166,731	\$106,349
Decatur City*	\$71,419	\$113,743	\$66,991	Atlanta	\$105,086	\$148,043	\$105,086	Atlanta	\$115,006	\$160,024	\$115,006
Atlanta	\$76,332	\$113,314	\$76,332	Decatur City*	\$90,886	\$138,745	\$85,251	Decatur City*	\$104,468	\$156,188	\$97,991
Gwinnett	\$68,782	\$108,549	\$68,782	Marietta City	\$94,475	\$135,227	\$94,475	Gwinnett	\$102,690	\$151,649	\$102,690
Fulton	\$70,245	\$105,962	\$70,245	Gwinnett	\$86,947	\$131,638	\$86,947	Fulton	\$108,053	\$151,626	\$108,053
Marietta City	\$69,889	\$105,532	\$69,889	Fulton	\$90,935	\$130,951	\$90,935	DeKalb	\$104,650	\$147,516	\$104,650
Clayton*	\$64,967	\$104,557	\$60,939	DeKalb	\$90,650	\$130,607	\$90,650	Marietta City	\$104,551	\$147,397	\$104,551
DeKalb	\$68,250	\$103,552	\$68,250	Clayton*	\$84,324	\$129,417	\$79,096	Clayton*	\$96,613	\$145,200	\$90,623
Rockdale	\$62,833	\$97,010	\$62,833	Rockdale	\$80,833	\$118,750	\$80,833	Rockdale	\$101,233	\$143,389	\$101,233

FY25 Teacher Salary Scale Doctoral Entry Level				FY25 Teacher Salary Scale Doctoral 12 year of Experience				FY25 Teacher Salary Scale Doctoral Top of Scale			
County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj	County	FY24 Salary	Total Comp	SSN Adj
Cobb*	\$81,433	\$125,704	\$76,384	Cobb*	\$115,471	\$169,419	\$108,312	Cobb*	\$125,262	\$181,994	\$117,496
Atlanta	\$84,359	\$123,009	\$84,359	Atlanta	\$116,135	\$161,388	\$116,135	Atlanta	\$127,104	\$174,636	\$127,104
Decatur City*	\$76,866	\$120,739	\$72,100	Decatur City*	\$98,991	\$149,154	\$92,854	Decatur City*	\$113,759	\$168,121	\$106,706
Gwinnett	\$74,480	\$115,792	\$74,480	Marietta City	\$102,912	\$145,417	\$102,912	Gwinnett	\$112,000	\$163,483	\$112,000
Marietta City	\$78,326	\$115,722	\$78,326	Gwinnett	\$94,580	\$141,341	\$94,580	Fulton	\$115,679	\$160,837	\$115,679
Fulton	\$75,032	\$111,744	\$75,032	DeKalb	\$97,900	\$139,364	\$97,900	DeKalb	\$113,300	\$157,964	\$113,300
Clayton*	\$70,372	\$111,499	\$66,009	Fulton	\$97,304	\$138,644	\$97,304	Marietta City	\$112,988	\$157,587	\$112,988
DeKalb	\$74,000	\$110,497	\$74,000	Clayton*	\$91,477	\$138,604	\$85,805	Clayton*	\$104,991	\$155,960	\$98,482
Rockdale	\$68,563	\$103,930	\$68,563	Rockdale	\$88,063	\$127,482	\$88,063	Rockdale	\$110,163	\$154,175	\$110,163

*Employer Statehealth, Employer TRS Contribution, FICA ISS and Medicare, BOE Healthcare contribution

Entry-Level Ranking (0 years)

- 2 out of 9 (Bachelor's) - \$60,008
- 1 out of 9 (Master's) - \$65,722
- 2 out of 9 (Specialist) - \$71,419
- 3 out of 9 (Doctorate) - \$76,866

12 Years of Creditable Experience

- 3 out of 9 (Bachelor's)
- 3 out of 9 (Master's)
- 3 out of 9 (Specialist)
- 3 out of 9 (Doctorate)

Top-of-Scale (25 Creditable Years and up)

- 2 out of 9 (Bachelor's)
- 3 out of 9 (Master's)
- 3 out of 9 (Specialist)
- 3 out of 9 (Doctorate)

Cost to increase entry salary by 4%
\$1,586,035 (Salary Only)

FY 2026 Tentative Budget - General Fund

MAJOR REVENUE SOURCES	Budget
Local Property Taxes	\$ 61,827,562
Other Local	5,208,460
State Quality Basic Education	38,998,653
Total Revenue	\$ 106,034,675
MAJOR EXPENDITURE CATEGORIES	
Instruction	\$ 66,052,315
Pupil Services	6,725,804
Improv of Instructional/Training	3,277,338
Educational Media Services	1,431,020
General Administration	3,135,796
School Administration	8,308,643
Support Services - Business	1,507,560
Maintenance and Operation	10,963,157
Safety & Security	809,157
Student Transportation	2,392,264
Support Services - Central	4,461,129
Other Support Services	146,844
School Nutrition	211,791
Transfers to Other Funds	944,513
Debt Service	281,786
Total Expenditures	\$ 110,649,116

Fund Balance	Budget
Beginning Fund Balance	\$ 16,474,376
Designate Funds from Fund Balance	-(4,614,441)
Projected Ending Fund Balance	\$ 11,859,935
Fund Balance % of Expenditures	11%
<i>Millage Rate (20.30)</i>	

Value of Millage Rate	
1 mill	\$3 million
½ mill	\$1.5 million
1/10 mill	\$305,000

FY26 Tentative Budget Considerations



- FY25 Ending Fund Balance
- FY26 Tax Digest Growth
- FY26 One-time Purchases ~\$1,000,000
- FY26 Anticipated Safety Grant Allocations ~\$645,000 (FY25)
- FY26 Fund Balance Percentage of Expenditures (4%-15%)
- FY27 Cost Efficiencies

Fund Balance	Budget
Beginning Fund Balance	\$ 16,474,376
Designate Funds from Fund Balance	-(4,614,441)
Projected Ending Fund Balance	\$ 11,859,935
Fund Balance % of Expenditures	11%
<i>Millage Rate (20.30)</i>	

Value of Millage Rate	
1 mill	\$3 million
½ mill	\$1.5 million
1/10 mill	\$305,000

Fiscal Year 2026 Tentative Budget - Special Revenue Funds



MAJOR REVENUE SOURCES	PreK	Title I	Title VI-B	IDEA 619	JROTC	Perkins	Total Grant Revenues
PROJECTED REVENUES							
State Lottery	\$1,045,998						\$1,045,998
Federal		\$322,168	\$1,025,349	\$27,000	\$120,000	\$29,500	\$1,524,017
Transfers In	216,010						\$216,010
Total Projected Revenues:	\$1,327,504	\$322,168	\$1,025,349	\$27,000	\$120,000	\$29,500	\$2,786,025
MAJOR EXPENDITURE CATEGORIES							
ESTIMATED EXPENDITURES							
Instruction	\$1,251,103	\$243,868	\$847,942	\$27,000	\$120,000		\$2,489,913
Pupil Personnel		\$62,482	\$177,407				\$239,889
Improvement of Instruction		\$4,500				\$17,000	\$21,500
Instructional Staff Training		\$4,318				\$12,500	\$16,818
Federal Grant Administration		\$2,000					\$2,000
Student Transportation	\$10,905	\$5,000					\$15,905
Total Estimated Expenditures:	\$1,262,008	\$322,168	\$1,025,349	\$27,000	\$120,000	\$29,500	\$2,786,025

Fiscal Year 2026 Tentative Budget - School Nutrition Funds



Estimated Revenues	Budget
Local Other	\$ 2,358,215
Federal	\$ 1,028,816
General Fund	\$728,503
Total Revenues	\$ 4,115,534
Estimated Expenditures	Budget
School Nutrition Program	\$ 4,115,534
Total Expenditures	\$ 4,115,534

Beginning Fund Balance	\$ 1,000,000
Designated Funds From Fund Balance	\$ -
Projected Ending Fund Balance	\$ 1,000,000

Fiscal Year 2026 Tentative Budget - SPLOST VI Funds



Fund Balance Calculations	Budget
February 26, 2025 Fund Balance	\$ 4,791,532
Anticipated Revenues Through June 30	2,431,224
Anticipated Expenditures Through June 30	- (2,800,000)
FY25 Projected Ending Fund Balance	\$ 4,422,755



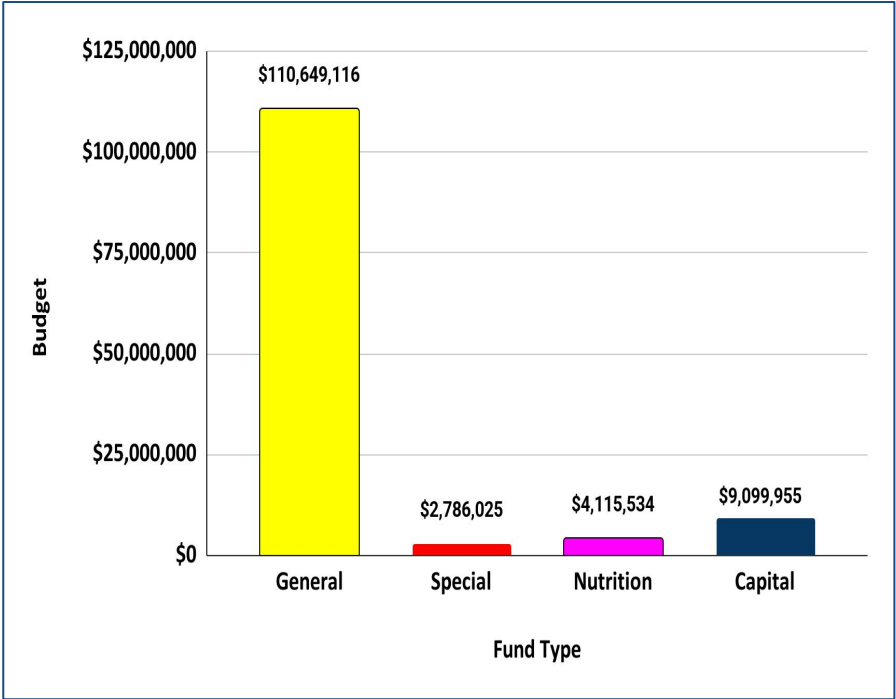
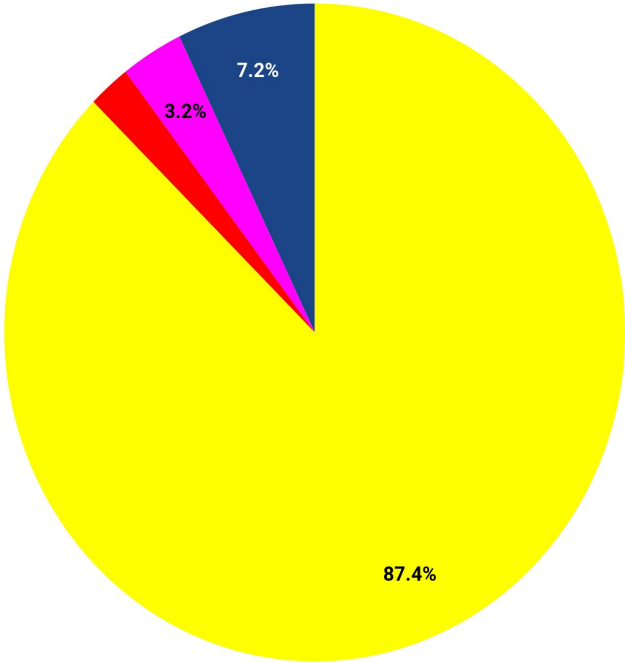
Projected Revenues	Budget
SPLOST VI Proceeds	\$ 7,000,000
SPLOST Interest	120,000
FY26 Projected Beginning Fund Balance	4,422,755
Total Revenues	\$ 11,542,755
Estimated Expenditures	Budget
Instruction	\$ 1,052,960
School Administration	1,463,541
Central Support Services	107,454
Debt Services	2,215,000
Facility, Acquisition & Construction	3,300,000
Safety & Security	745,000
Student Transportation	216,000
Total Expenditures	9,099,955
FY26 Estimated Ending Fund Balance	\$ 2,442,800

FY26 Tentative Budgets Summary

\$126,650,630



- General
- Special Revenue - 2.2%
- Nutrition
- Capital



FY2026 Tentative Budget - All Funds



City Schools of Decatur
Fiscal Year 2026 Tentative Budget
July 1, 2025 through June 30, 2026

	<u>General Fund</u>	<u>Special Funds</u>	<u>Nutrition Fund</u>	<u>Capital Funds</u>
ESTIMATED REVENUES				
Local Taxes	\$ 61,827,562		\$728,503	\$ 7,000,000
Local Other	5,208,460		2,358,215	12,000
State General	38,998,653			
State Other		\$ 1,045,998		
Federal		1,524,017	1,028,816	
Transfers from Other Funds		216,010		
General Fund Balance Obligated	\$ 4,614,441			
School Nutrition Fund Balance Obligated			-	
Capital Fund Balance Obligated				2,087,955
Total Revenues	\$110,649,116	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955
ESTIMATED EXPENDITURES				
Instruction	\$66,052,315	\$ 2,489,913		\$ 1,052,960
Pupil Services	6,725,804	239,889		
Improvement of Instructional Services	3,275,338	21,500		
Instructional Staff Training	2,000	16,818		
Educational Media Services	1,431,020			
Federal Grant Administration		2,000		
General Administration	3,135,796			39,000
School Administration	8,308,643			1,663,995
Support Services - Business	1,507,560			
Maintenance and Operation	10,963,157			85,000
Safety & Security	809,157			
Student Transportation Service	2,392,264	15,905		216,000
Support Services - Central	4,461,129			
Other Support Services	146,844			
School Nutrition Program	211,791		4,115,534	
Facilities Acquisition and Construction Services				3,828,000
Transfers to Other Funds	944,513			
Debt Service	281,786			2,215,000
Total Expenditures	\$110,649,116	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955



- Amended FY25
 - One-Time Security Grant of \$21,635 per school (K-12) **APPROVED**
- FY2026
 - K-12 transportation funding
 - Pre-K class size reduction from 22 to 20 students
 - 7% increase in employer health care contribution for the State Health Plan (SHBP):
 - \$1,760 per member per month to \$1,885 (certified)
 - \$1,580 per member per month to \$1,885 (non-certified)
 - Student to counselor ratio reduced from 1:450 to 1:250
 - Changes to the state QBE funding
 - Increase in employer rate for Teacher Retirement System (TRS) from 20.78% to 21.91%
 - Custodian supplement grant (\$1,000 per custodian)

Strategic Plan Alignment to Budgeting for Outcomes



Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
Organization Effectiveness and Excellence	<ul style="list-style-type: none"> • Present a Balanced Budget • Seek alternative funding sources such as grants, tuition, rebates • To the extent possible, be revenue neutral as defined by the tax rollback forms • Ensure the budget is aligned with the strategic accelerators • Invest in an Enterprise Resource Planning (ERP) System • Implement a transparent modified zero-based budgeting process • Identify opportunities for cost efficiencies 	<ul style="list-style-type: none"> • Tuition under consideration for grades K-5 • Rebates for district purchasing card • Fund balance between 4%-15% • Budget aligned with strategic accelerators • Funds allocated for ERP system (SPLOST) • Transparent modified zero-based budgeting identified cost efficiencies • Chick-Fil-A Grant for professional development
Cultivating and Retaining High-Quality Professionals	<ul style="list-style-type: none"> • Maintain a competitive compensation structure for all employees • Fund state-mandated increases for health benefits • Maximize revenue from State Quality Basic Education (QBE) by improving Full-Time Equivalent (FTE) count coding, scheduling, and staffing allocations 	<ul style="list-style-type: none"> • Competitive salaries - minimum 3% increase for all employees • Funded Teacher Retirement System (TRS) increase from 20.78% to 21.91% • \$20,000 life insurance for all full-time employees • Expansion of University Pathways for staff - Tuition incentives • Stipends for Adapted Special Education Teachers and Paraprofessionals • Signing bonuses for Special Education Teachers and Paraprofessionals

Strategic Plan Alignment to Budgeting for Outcomes



Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
Building and Sustaining an Engaging and Inclusive Culture	<ul style="list-style-type: none"> Support the launch of a comprehensive Future Readiness Skills Framework Invest in Safety & Security for all students 	<ul style="list-style-type: none"> Increase school entrance security, improve emergency communication tools, and enhance crisis response systems. Funds allocated to procure Future Readiness Skills instructional materials for 6-12 implementation and design year for K-5. Continue partnership with Communities In Schools (CIS) Addition of School Resource Officers funding in SPLOST Addition of 3 School Safety Associates (SSA)
Student Success in All Areas	<ul style="list-style-type: none"> Invest in student success for all students Invest in Early Childhood Learning Center (ECLC) 	<ul style="list-style-type: none"> Funds allocated for student outcome support at elementary level Funds allocated for construction and design of ECLC (SPLOST) Support for ACT/SAT prep through Applerouth Services PSAT exposure and support beginning in 8th grade Summer school (grades 3-12) and after-school tutoring (grades 3-8) PreK-12 Instructional reserve to support innovation in meeting needs of all students K-12 career, college, and life preparation using the Naviance platform Refresh 6-12 student devices (SPLOST) Addition of 1 Executive Director to Deputy Superintendent (succession)



Activity	Date	Location
FY26 Tentative Budget Approval	4/15/2025	Regular Board Meeting
Board of Education Community Meeting	4/23/2025	Westchester ES
FY26 Public Virtual Budget Hearing (1 of 2)	May 8, 2025 (8:00 AM)	Special Board Meeting
FY26 Public Virtual Budget Hearing (2 of 2)	May 8, 2025 (4:30 PM)	Special Board Meeting
FY26 Approval of Final Budget	5/13/2025	Regular Board Meeting
Tentative Approval of Millage Rate	5/13/2025	Regular Board Meeting
Public Virtual Millage Rate Hearing (1 of 3)	6/2025 (TBD)	Special Board Meeting
Public Virtual Millage Rate Hearing (2 of 3)	6/2025 (TBD)	Special Board Meeting
Public Millage Rate Hearing (3 of 3) and Final Adoption of Property Tax Millage Rate	6/2025 (TBD)	Special Board Meeting
Print Budget Book	8/20/2025	

Questions?





APPENDIX

Function Codes



Function	Name	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.
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 Instruction	Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.
2213	Instructional Staff Training	Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.



Function	Name	Description
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 charged to applicable federal funds, including Federal Single Audit Cost should now be charged to 2230-300 in each applicable federal grant. Single Audit Costs charged to Fund 100 should continue to be charged to 2300-300. Federal Indirect Cost charges should continue to be charged to 2300-880. Note: At this time, Function 2230 is not allowable with Fund 100.
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.

Function Codes



Function	Name	Description
2660	School Safety and Security	Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.
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.



Function	Name	Description
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.