



# FY2026 Budget Discussion

May 1<sup>st</sup>, 2025



**DeKalb County**  
School District

# Agenda

Budgeting Process Overview

Local, State, Federal, Updates

Planned Expenditures

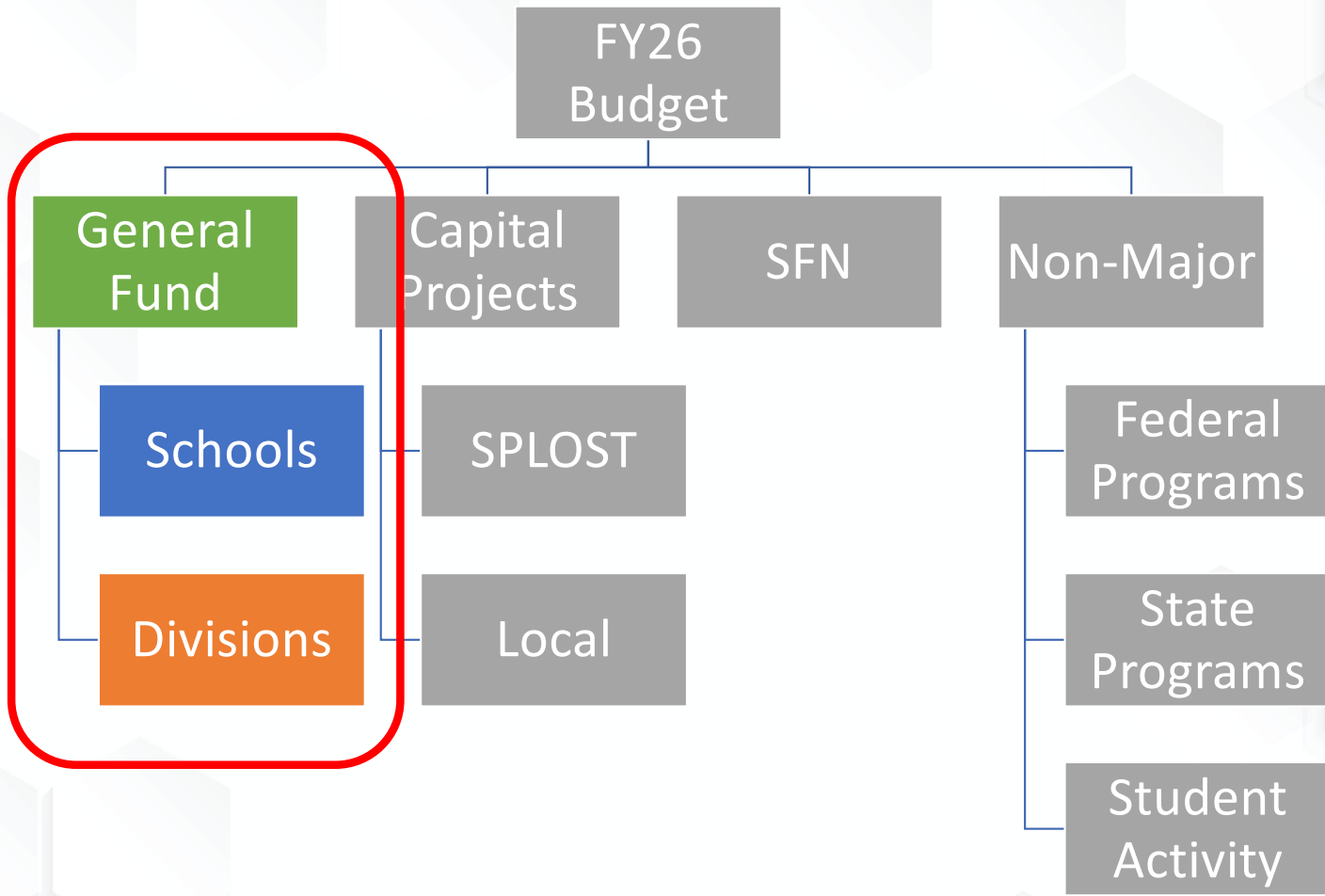
- Schools
- Divisions
- Initiatives

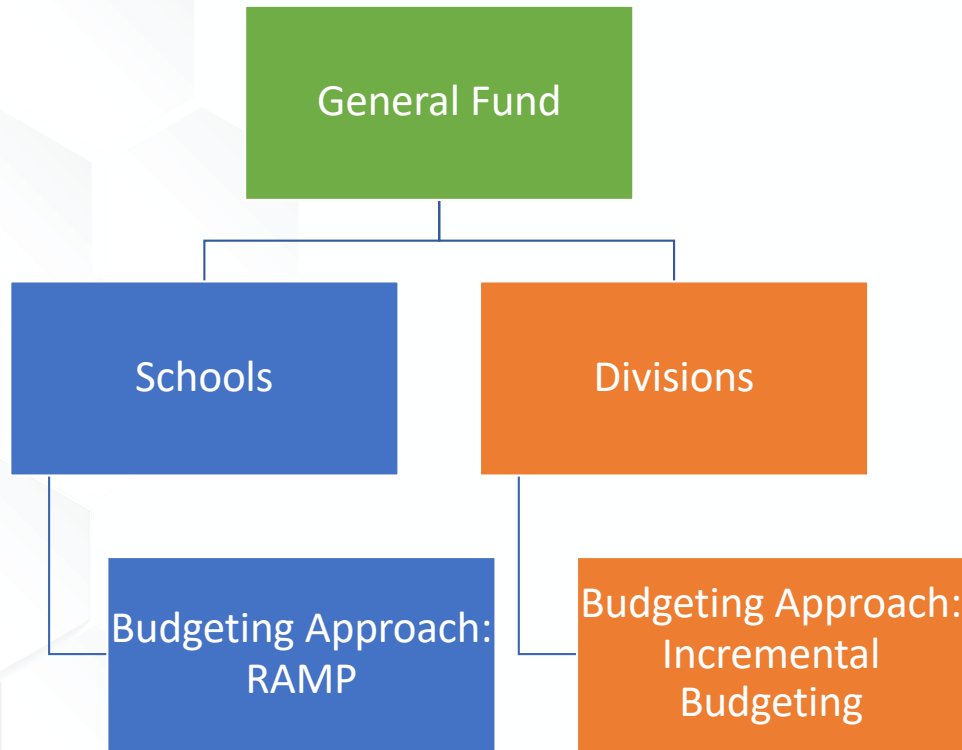
Anticipated Resources

Next Steps

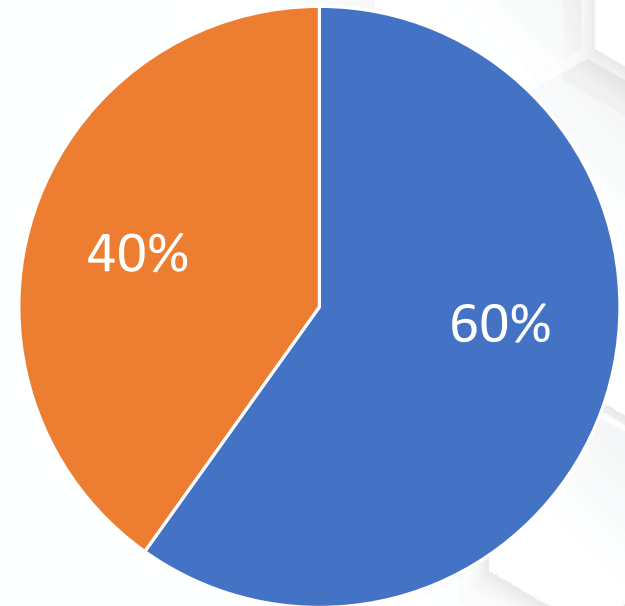
A group of people, including a young boy in the foreground, are gathered around a table in what appears to be a meeting or collaborative work environment. The image is heavily filtered with a dark blue color, making the details somewhat obscured. The people are looking towards the right side of the frame, suggesting they are focused on a task or discussion.

# Budget Process

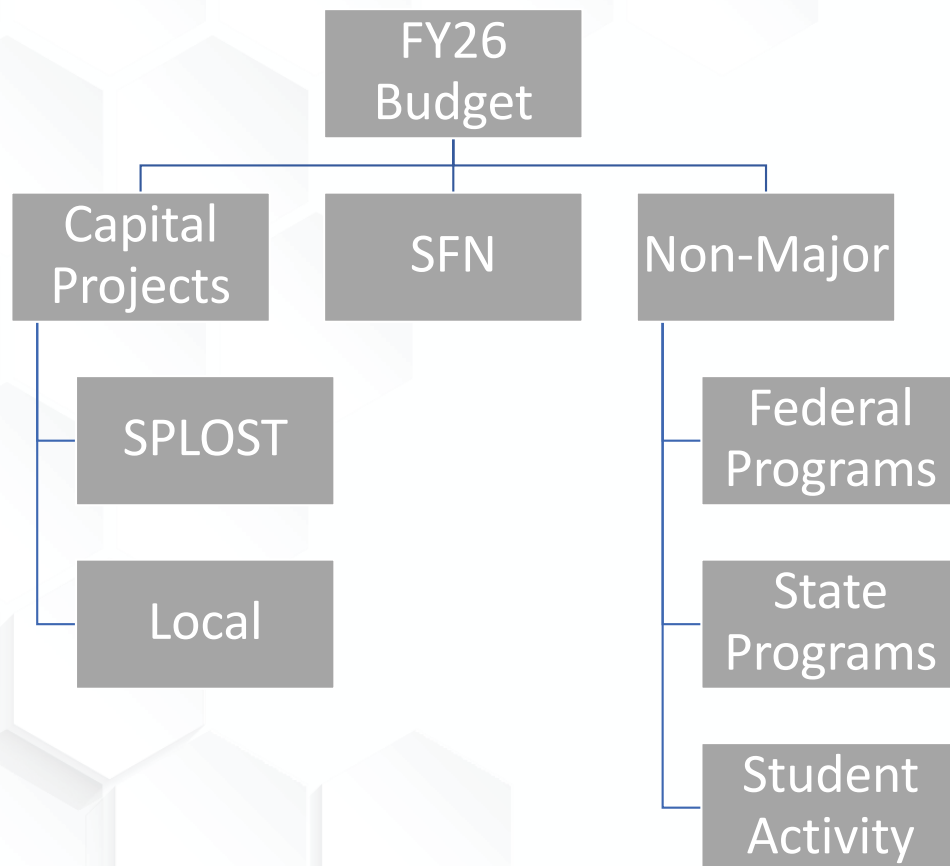




Budget Distribution



■ Schools ■ Divisions



- Capital Projects
  - “Multi-Year” but converted to anticipated revenue/spend for FY26 for finance reporting only.
- SFN
  - “Business-Like Activity” budget for anticipated revenue/spend for FY26.
- Non-Major
  - State & Federal Programs estimates based on FY25 award.
  - Student Activity – budgeting not required.

DEKALB COUNTY BOARD OF EDUCATION  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Period Ended March 31, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Property Taxes	\$ 905,118,71	-	\$ -	\$ -	-	\$ 905,118,714
Sales Taxes	4,422,61	103,584,067	-	-	-	108,006,681
State Funds	387,517,74	-	-	1,186,995	21,869,311	410,574,047
Federal Funds	-	-	-	39,550,142	146,113,895	185,664,037
Charges for Services	951,31	-	-	416,910	4,103,963	5,472,188
Investment Earnings	19,226,13	21,916,111	-	-	11,379	41,153,623
Miscellaneous	1,419,62	314,758	-	1,314,279	10,372,065	13,420,732
<b>Total revenues</b>	<b>1,318,656,14</b>	<b>125,814,936</b>	<b>-</b>	<b>42,468,326</b>	<b>182,470,613</b>	<b>1,669,410,022</b>
<b>EXPENDITURES</b>						
Current						
Instruction	649,093,48	2,696,070	-	-	89,684,545	741,474,104
Pupil Services	68,795,90	-	-	-	22,735,011	91,530,920
Improvement of Instructional Services	13,461,71	6,870,789	-	-	2,508,403	22,840,907
Instructional Staff Training	187,22	-	-	-	20,619,122	20,806,342
Educational Media Services	14,909,06	-	-	-	437,820	15,346,885
Federal Grant Administration	-	-	-	-	3,284,741	3,284,741
General Administration	46,297,33	-	-	-	1,561,790	47,859,121
School Administration	66,020,87	-	-	-	1,708,875	67,729,751
Support Services - Business	15,733,70	-	-	16,002	435,630	16,185,334
Maintenance And Operation	138,666,70	1,240,882	-	-	6,259,424	146,167,011
School Safety And Security	270,00	-	-	-	1,240,138	1,510,145
Student Transportation Service	55,773,28	2,056,427	-	-	2,220,648	60,050,357
Support Services - Central	38,844,79	2,110,478	-	-	1,259,230	42,214,503
Other Support Services	1,755,31	-	-	-	398,478	2,153,796
School Nutrition Program	-	-	-	47,207,659	1,190,292	48,397,951
Enterprise Operations	742,51	-	-	-	2,648,279	3,390,790
Capital Outlays						
Facilities Acquisition & Construction	-	134,665,376	-	-	20,012,107	154,677,483
<b>Total expenditures</b>	<b>1,110,551,92</b>	<b>149,640,022</b>	<b>-</b>	<b>47,223,660</b>	<b>178,204,532</b>	<b>1,485,620,141</b>
Excess (deficiency) of revenues over expenditures	208,104,22	(23,825,086)	-	(4,755,335)	4,266,082	183,789,881
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers From Other Funds	25,708,38	54,986,031	-	464,659	3,323,028	84,482,100
Operating Transfers To Other Funds	(58,040,35)	-	-	-	(26,441,747)	(84,482,100)
Sale or Compensation for the Loss of Capital Assets	130,43	1,062,862	-	-	-	1,193,293
<b>Total other financing sources (uses)</b>	<b>(32,201,54)</b>	<b>56,048,893</b>	<b>-</b>	<b>464,659</b>	<b>(23,118,718)</b>	<b>1,193,293</b>
Net change in fund balances	175,902,67	32,223,807	-	(4,290,676)	(18,852,637)	184,983,174
Fund balances - beginning	\$ 491,303,22	\$ 618,640,045	\$ -	\$ 28,344,821	\$ 39,942,379	\$ 1,178,230,465
Fund balances - ending	\$ 667,205,89	\$ 650,863,852	\$ -	\$ 24,054,145	\$ 21,089,742	\$ 1,363,213,638

The notes to financial statements are an integral part of this statement.



# Local, State and Federal Update

## Initial FY 2026 Budget – HB 68 (Pending Governor Signature)

<b>QBE Regular Earnings – FY 2025 Initial</b>	<b>\$14,101,605,664</b>
<b>QBE Regular Earnings – FY 2026 Initial</b>	<b>\$14,693,944,090</b>
<b>Enrollment Growth and T&amp;E</b>	<b>\$300,438,543</b>
<b>Increase funds for TRS increase (20.78% to 21.91%)</b>	<b>\$100,330,135</b>
<b>Increase in funds for health insurance increase to \$1,885 per member per month for certified school employees, July 1, 2025</b>	<b>\$172,603,500</b>
<b>Increase funds to fund school psychologist ratio at 1:2,420 for all QBE student categories</b>	<b>\$871,982</b>
Increase in State Charter School Supplement	\$21,526,403
Decrease in Completion Special Schools Supplement	-\$1,828,238
Decrease in Math & Science Supplement	-\$298,026
Decrease in Charter System Grant	-\$1,354,350
Increase in Local Charter School Grant	\$48,477

## Initial FY 2026 Budget – HB 68 (Pending Governor Signature)

Non-QBE Formula Grants:	
Custodian Salary Supplement \$1,000 (Total \$9,042,000)	\$543,000
Sparsity Grants – Increase based on enrollment data	\$5,940,936
Residential Treatment Facilities – Decrease based on attendance	-\$95,812
Increase funds for one-time character education programming	\$2,000,000
Increase funds for feminine hygiene grants due to inflation and increased enrollment.	\$75,000

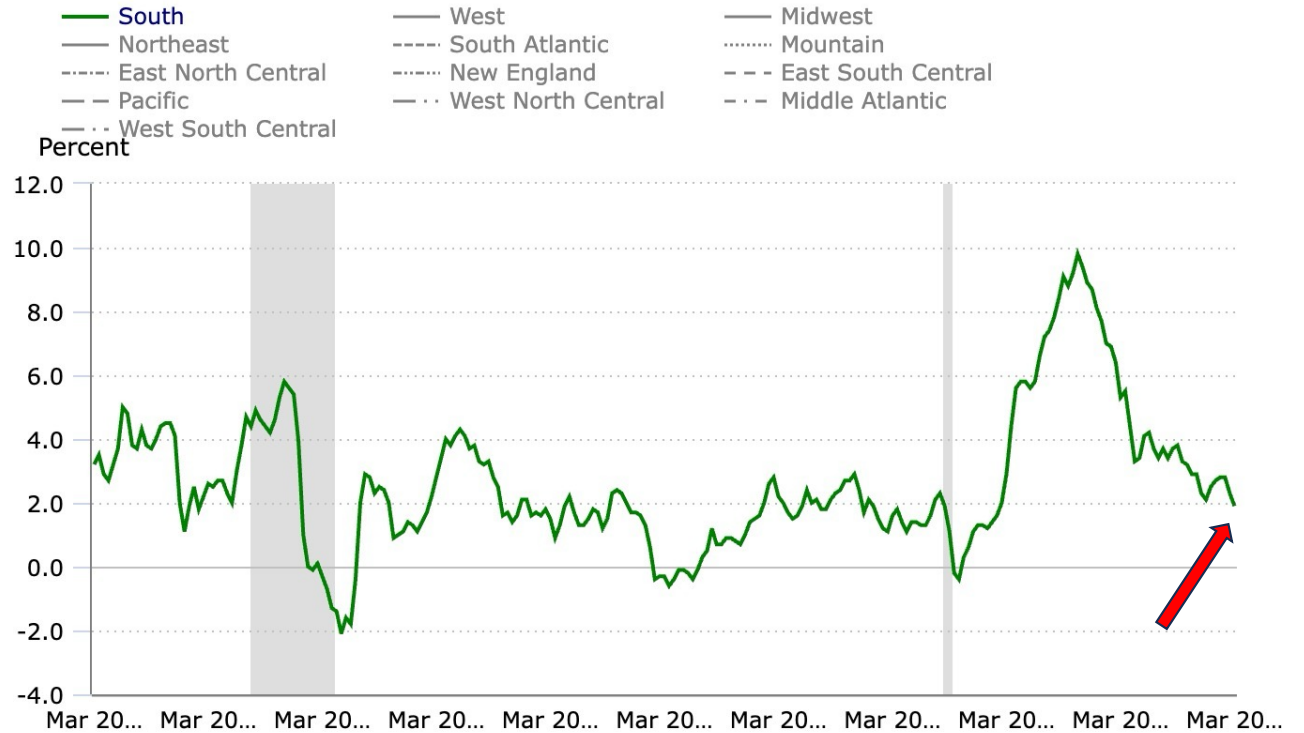
## Initial FY 2026 Budget – HB 68 (Pending Governor Signature)

*Local Five Mill Share – O.C.G.A. §20-2-164 – LFMS cannot be in excess of 20% of overall QBE Earnings*

As Calculated:	Will provide at GAINS
Reduction Based on Overall Ratio at State Level:	Will provide at GAINS
<b>Total FY 26 Local Five Mill Share</b>	<b>-\$2,868,165,769</b>

March 2025 –  
Inflation  
(South) 1.9%

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

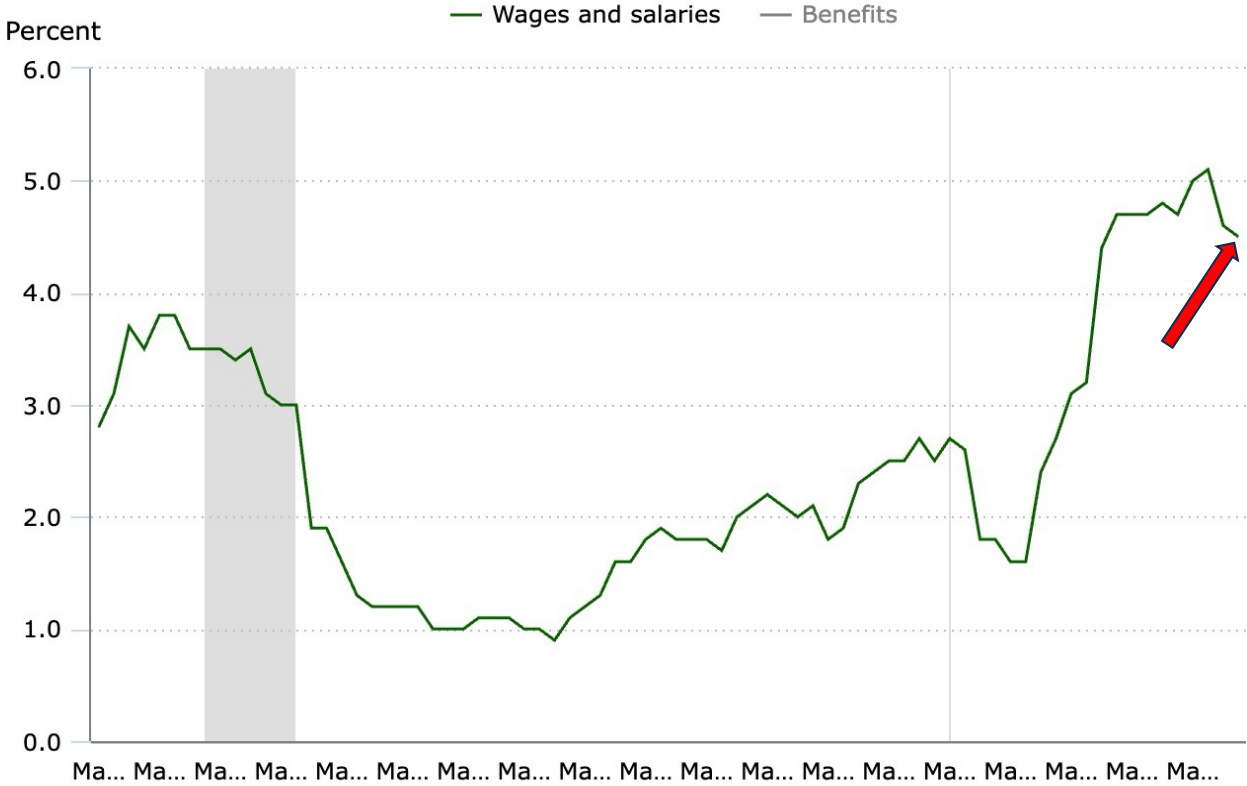


Source: U.S. Bureau of Labor Statistics.



December  
2024 Wage  
Growth  
(Government)  
4.5%

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



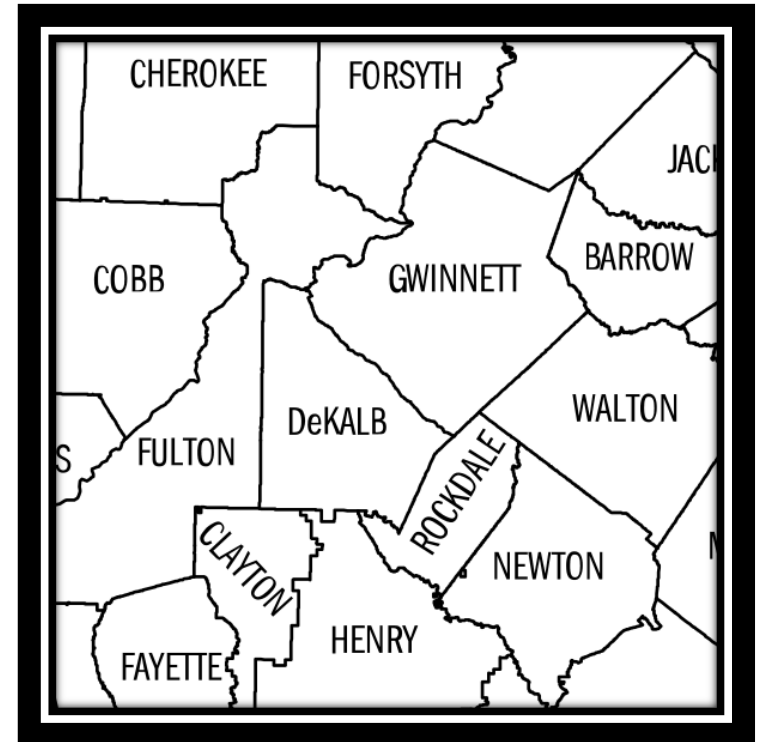
Source: U.S. Bureau of Labor Statistics.



# FY26 Salary & Benefit Considerations

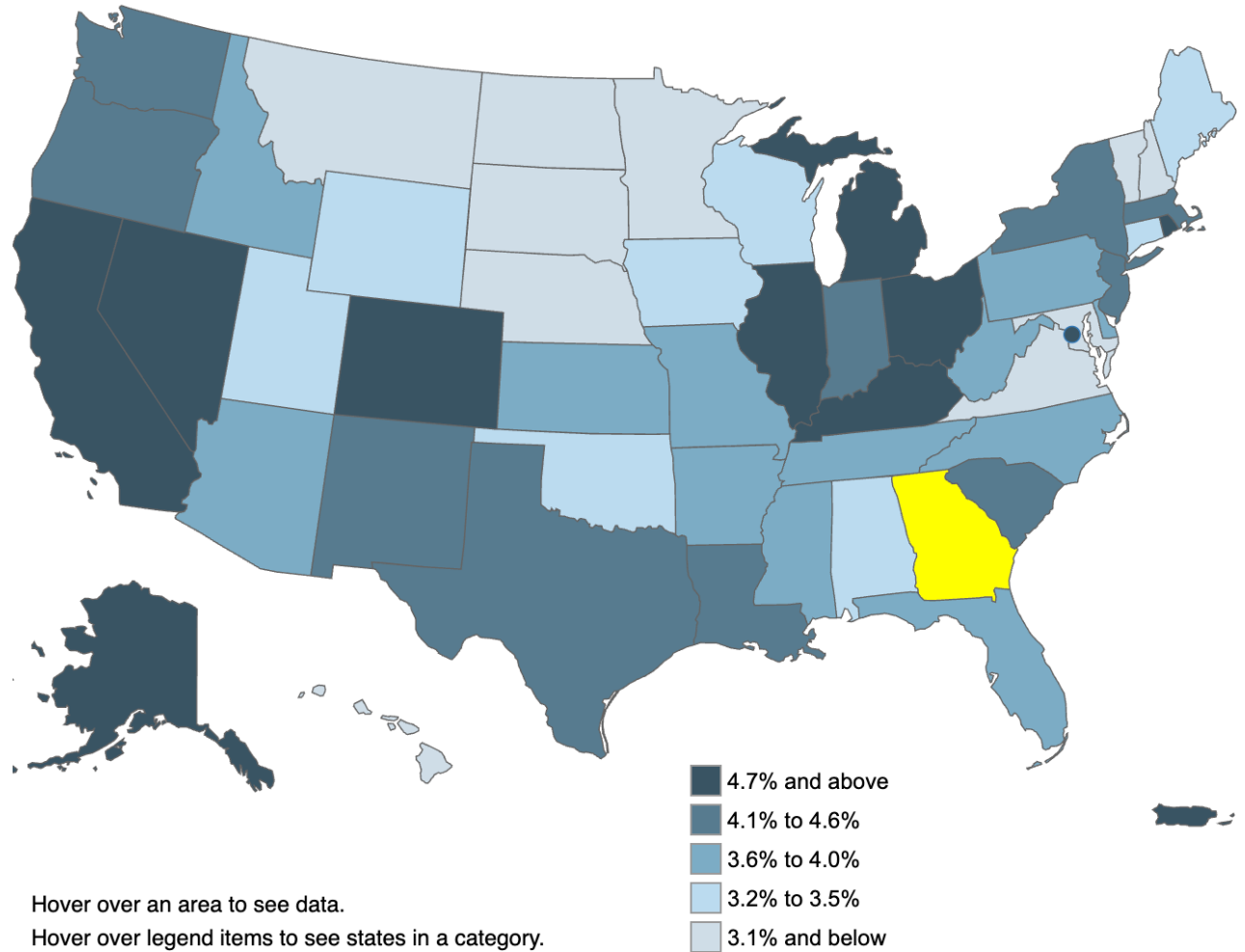
\*Unofficial as of 4/22/25 and subject to change

District	Certified	Classified
Cobb	Step Only	Step Only
Fulton	Step + 2.5%	Step + 2.5%
Marietta City	Step + 2%	1%
Atlanta Public		
Decatur City	4% minimum	3% minimum
Gwinnett	Step + \$1,000 Retention \$500-\$2,000	Step + 1+% Retention \$500-\$2,000
Forsyth	Step Only	Step Only
Clayton	Step Only	Step Only
Cherokee	Step Only	Step + 3%
Rockdale	Step + 2-3%	Step + 2-3%
Henry	Step + Incremental Improvement	Admin + \$1,300 Classified +3%



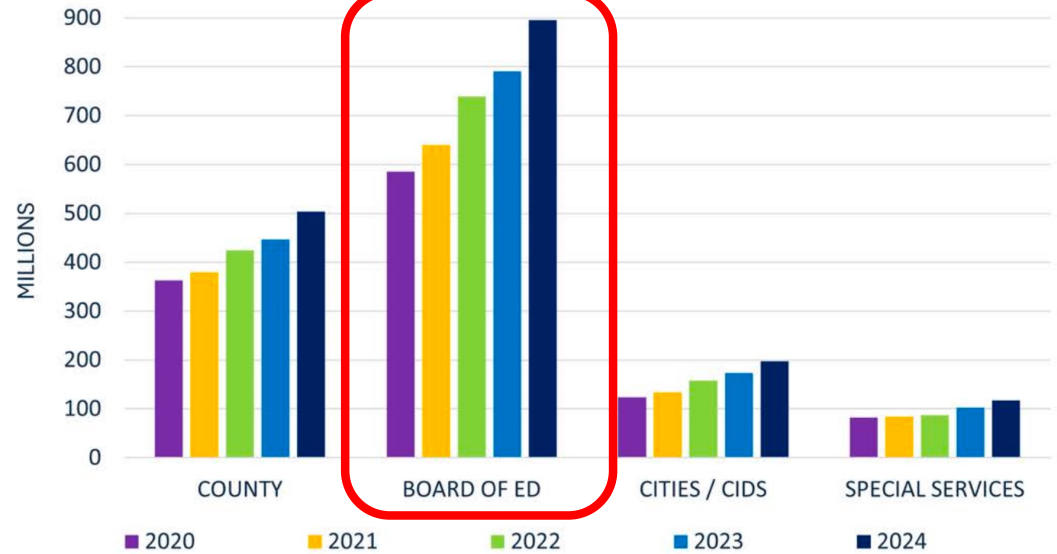
February 2025  
Unemployment  
3.6%

### State unemployment rates, February 2025, seasonally adjusted



# Local Tax Digest

## FIVE-YEAR NET BILLED

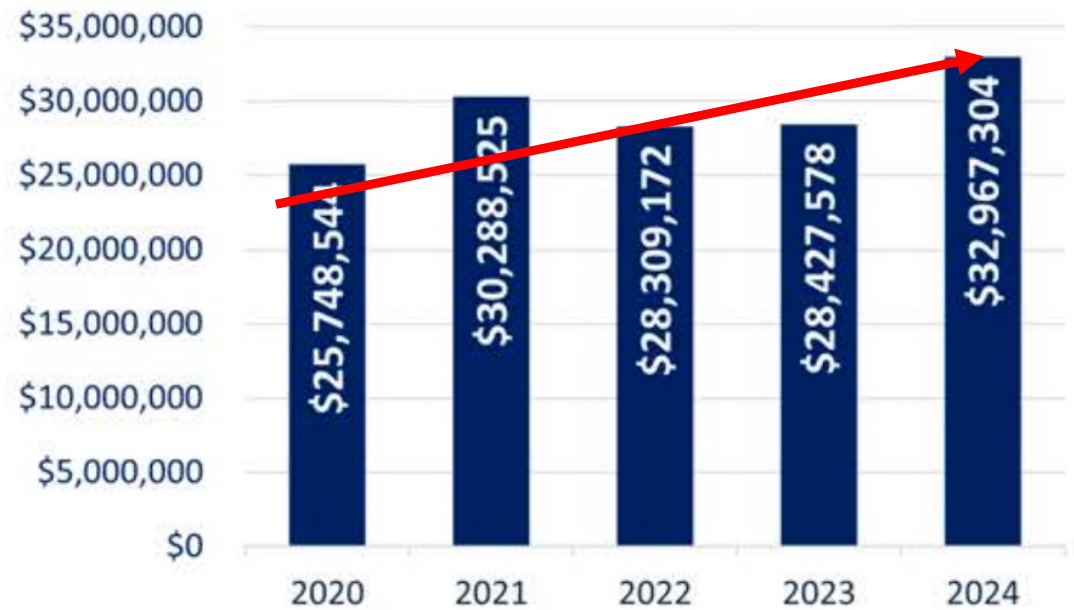


## PERCENT COLLECTED

	2020	2021	2022	2023	2024
COUNTY	96.54%	96.70%	97.51%	96.35%	96.24%
BOARD OF ED	97.15%	97.34%	98.03%	97.17%	97.08%
CITIES / CIDS	94.90%	96.83%	97.11%	96.94%	96.76%
SPECIAL SERVICES	95.43%	95.91%	96.81%	94.59%	95.53%
<b>TOTAL</b>	<b>96.60%</b>	<b>96.93%</b>	<b>97.73%</b>	<b>96.72%</b>	<b>96.70%</b>

# Local Tax Digest

## OUTSTANDING RECEIVABLES



	FY2025	FY2026	% Change	FY26 Budget Impact
QBE Earnings	\$591.3M	\$619.7M	4.8%	\$23.4M
Classified SHBP	\$18,960	\$22,620	19.3%	\$14.5M+
Certified SHBP	\$21,120	\$22,620	7.1%	\$10M+
TRS	20.78%	21.91%	5.4%	\$10M+
DCSD Vacancy Rate	5.6% / \$56M	4% / \$40M	28.5%	\$11M+
QBE Local Fair Share	\$183.1M	\$187.6M	4.2%	\$4.5M+
Property Tax Delinquency	2.5%	3%	20%	\$4.5M+
Gold Case	\$22.5M	0	N/A	\$22.5M

Strengths

Challenges

QBE

Gold Case

Fund Balance

Tax Digest

ESSER

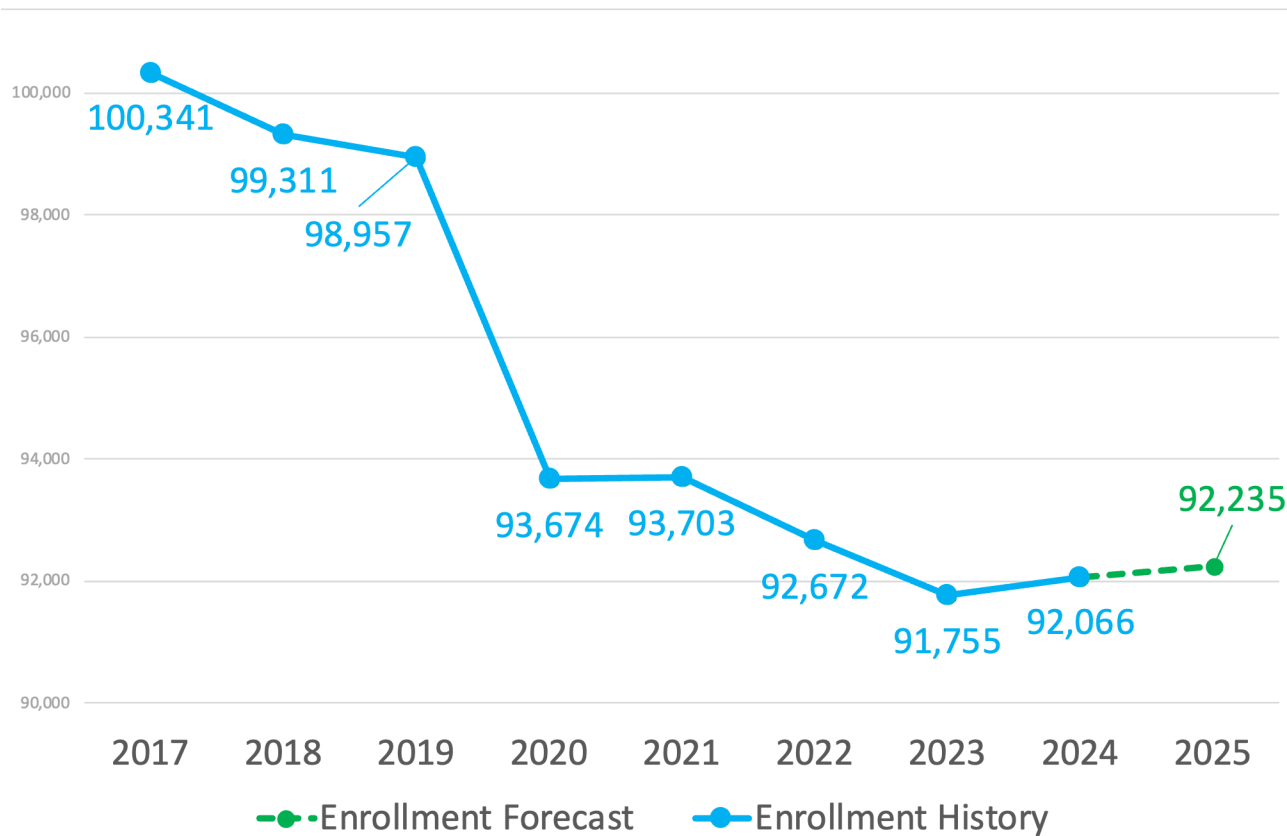
SHBP & TRS

Labor Market  
Conditions



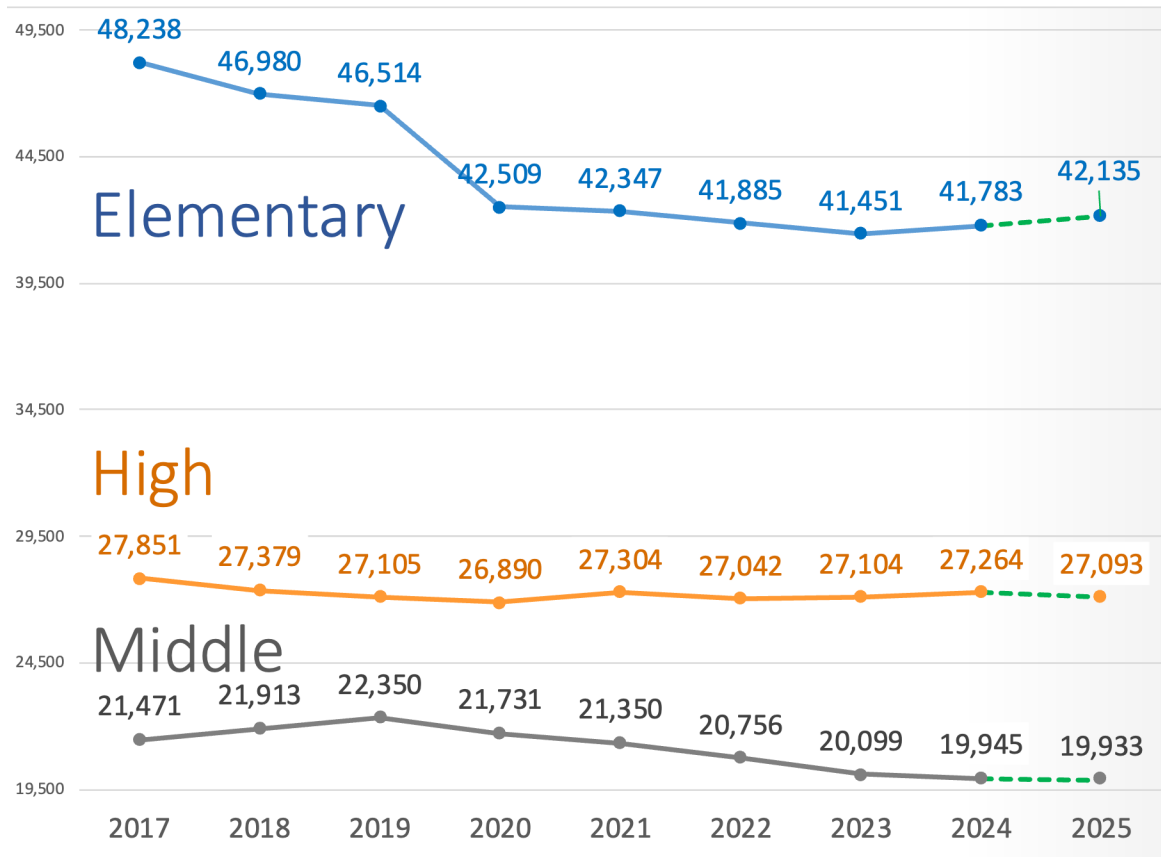
# Planned Expenditures Schools

# Fall 2025 Enrollment Forecast



After modeling new housing developments, birth data, and historic enrollment patterns, the enrollment forecast for October 2025 is 92,235 students or up 169 students from current enrollment.

# Fall 2025 Enrollment Forecast



1. Elementary enrollment is expected to increase slightly mostly depending on the number of kindergarteners next year.
2. Middle-school enrollment is expected to decrease slightly with smaller incoming 6<sup>th</sup> grade classes than out-going 8<sup>th</sup> grades classes.
3. High-school enrollment is expected to decrease slightly with smaller incoming 9<sup>th</sup> grade classes replacing larger graduation 12<sup>th</sup> grade classes.



# Resource Allocation Method/Plan



**Leadership** **Parents**

## Budget


[Superintendent's Profile](#) | [Superintendent's Corner](#) | [Budget](#) | [Strategic Plan](#) | [Organiz](#)

§ Fiscal Year 2026

§ Fiscal Year 2025

### Fiscal Year 2025 (2024—2025 School Year)

- [FY 2025 Budget Book](#)
- [FY 2025 Division Budget Overview](#)
- [FY2025 Division Overview Position Detail](#)
- [FY25 Tax Digest Five Year History of Levy](#)
- [FY25 Final All Funds Consolidated Budget](#)
- [FY25 Notice of Property Tax Increase](#)
- [FY2025 1st Public Budget Hearing](#)



# Resource Allocation Method/Plan

	<b>FY25</b>	<b>FY26</b>	<b>Change</b>
<b>Teachers</b> (incl. Core, EIP, ESOL, etc)	4,133.25	4,115.75	-17.50
<b>DCSD Instructional</b> (Art, PE, Music, etc.)	897.25	898.25	+1.00
<b>Special Education</b>	1,910.75	1,966.25	+55.50
<b>Support Staff</b> (AP, Counselor, LTSE, etc.)	1,194.13	1,220.10	+25.97
<b>Clerical</b>	0.00	0.00	0.00
<b>Custodial</b>	0.00	0.00	0.00
	<b>8,135.38</b>	<b>8,200.35</b>	<b>+64.97</b>

Exhibit A

**Allotment / FTE Average Salary Calculation**

School Position Title	FY2026 \$ Total	FTE	Average Salary	State Health	TRS	Other	Avg Sal + Benefits
Bookkeeper	9,826,801.19	126	49,122.49	17,000.00	10,762.74	1,105.26	77,990.49
Counselor	34,506,663.50	270	89,241.67	17,000.00	19,552.85	2,007.94	127,802.46
Library Media Assistant	7,472,211.72	121	36,251.66	17,000.00	7,942.74	815.66	62,010.06
Media Specialist	15,588,462.47	124	87,559.12	17,000.00	19,184.20	1,970.08	125,713.41
Paraprofessional	34,285,122.69	645	29,119.87	17,000.00	6,380.16	655.20	53,155.23
Principal	24,511,147.83	128	140,539.10	17,000.00	30,792.12	3,162.13	191,493.34
Assistant Principal	38,790,324.91	247	112,794.66	17,000.00	24,713.31	2,537.88	157,045.85
Registrar	3,466,231.62	43	51,232.31	17,000.00	11,225.00	1,152.73	80,610.04
School Nurse	10,679,095.27	124	55,671.50	17,000.00	12,197.63	1,252.61	86,121.74
Speech Language Pathologist	11,470,029.94	104	75,349.96	17,000.00	16,509.18	1,695.37	110,554.51
Social Worker	6,397,573.87	53.5	82,619.86	17,000.00	18,102.01	1,858.95	119,580.82
Special Ed Lead Teacher	17,376,495.24	134	90,750.11	17,000.00	19,883.35	2,041.88	129,675.34
STAR Sub	6,817,206.97	177	28,541.56	17,000.00	6,472.55	664.68	53,678.80
Teacher	708,809,873.76	6389	75,665.73	17,000.00	16,578.36	1,702.48	110,946.57
Psychologist	5,406,599.48	43	88,527.29	17,000.00	19,396.33	1,991.86	126,915.48
Secretary	18,080,890.60	254	43,640.95	17,000.00	9,561.73	981.92	71,184.61
ISS Paraprofessional	1,101,826.43	21	28,566.31	17,000.00	6,258.88	642.74	52,467.93
MTSS	15,489,827.65	116	93,857.12	17,000.00	20,564.09	2,111.79	133,533.00
FACE Advocate	3,132,097.36	45	42,366.43	17,000.00	9,282.49	953.24	69,602.16
	973,208,482.50	9,113					

	Consumable Materials	Instructional Materials	Travel	Equipment	Non-Vocational Lab Equipment	Total	Media Books
Kindergarten	\$ 40.16	\$ 30.86	\$ 0.93	\$ 6.20	\$ -	\$ 78.15	\$ 15.31
Kindergarten EIP	\$ 40.16	\$ 30.86	\$ 0.93	\$ 6.20	\$ -	\$ 78.15	\$ 15.31
Grades 1 to 3	\$ 33.21	\$ 48.65	\$ 0.93	\$ 3.11	\$ -	\$ 85.90	\$ 15.31
Primary Grades 1-3 EIP	\$ 33.21	\$ 48.65	\$ 0.93	\$ 3.11	\$ -	\$ 85.90	\$ 15.31
Grades 4 to 5	\$ 26.51	\$ 39.87	\$ 0.93	\$ 3.11	\$ -	\$ 70.42	\$ 15.31
Grades 4-5 EIP	\$ 26.51	\$ 39.87	\$ 0.93	\$ 3.11	\$ -	\$ 70.42	\$ 15.31
Middle Grades	\$ 26.51	\$ 39.87	\$ 0.93	\$ 3.11	\$ -	\$ 70.42	\$ 13.03
Middle School 6 to 8	\$ 26.51	\$ 39.87	\$ 0.93	\$ 3.11	\$ -	\$ 70.42	\$ 13.03
Grades 9 to 12	\$ 35.91	\$ 55.65	\$ 0.93	\$ 3.11	\$ 18.00	\$ 113.60	\$ 13.03
Special Education Level 1	\$ 149.48	\$ 57.65	\$ 0.93	\$ 40.90	\$ -	\$ 248.96	\$ 13.03
Special Education Level 2	\$ 38.88	\$ 33.73	\$ 0.93	\$ 57.81	\$ -	\$ 131.35	\$ 13.03
Special Education Level 3	\$ 51.06	\$ 30.21	\$ 0.93	\$ 122.00	\$ -	\$ 204.20	\$ 13.03
Special Education Level 4	\$ 220.45	\$ 48.69	\$ 0.93	\$ 152.35	\$ -	\$ 422.42	\$ 13.03
Special Education Level 5	\$ 220.45	\$ 48.69	\$ 0.93	\$ 152.35	\$ -	\$ 422.42	\$ 13.03
GNETS Program	\$ 26.51	\$ 39.87	\$ 0.93	\$ 3.11	\$ -	\$ 70.42	\$ 13.03
Gifted	\$ 53.27	\$ 22.92	\$ 0.93	\$ 23.78	\$ -	\$ 100.90	\$ 13.03
Remedial Education	\$ 32.00	\$ 21.49	\$ 0.93	\$ 3.02	\$ -	\$ 57.44	\$ 13.03
Vocational High School Lab	\$ 140.60	\$ 24.95	\$ 26.32	\$ 136.33	\$ -	\$ 328.20	\$ 13.03
ESOL	\$ 32.00	\$ 21.49	\$ 0.93	\$ 3.02	\$ -	\$ 57.44	\$ 13.03

**\$10.4M**



# CLASSWALLET

- New initiative - \$200 to every teacher for supplies.
- Loaded directly to ClassWallet platform for teachers to order supplies through eProcurement platform.
- Supplies packaged and delivered directly to schools to the attention of the teacher.
- Total cost ~ \$1.4M



# Planned Expenditures Divisions

# Incremental Budgeting

- Incremental budgeting is a budgeting method where a new budget is created by making small adjustments to the previous period's budget. It's a common approach, particularly for stable organizations, where the new budget builds upon the last year's budget, adjusting for factors like inflation, expected income changes, or new expenses.
- Rolled over Divisional Budgets, accounted for TRS / SHBP increases and made minor adjustments for other known needs.
- After our last finance steering committee, we asked for a 5-10% reduction by division.
- No reductions to schools.

# Ongoing Funded Initiatives

- Refer to **Exhibit B** in handouts.

Exhibit C

# Division Budgets

Div	Budget Name	2025	2026	Difference	Reduction Offered	Initiatives Requested
010 Total - SUPERINTENDENT		\$ 36,180,345.61	\$ 37,352,581.33	\$ 1,172,235.72	(1,464,422.80)	\$ 160,000.00
015 Total - BOARD OFFICE		\$ 984,446.82	\$ 1,036,294.52	\$ 51,847.70	-	
020 Total - SCHOOL LEADERSHIP		\$ 17,851,118.86	\$ 20,453,484.41	\$ 2,602,365.55	(549,142.18)	\$ 2,593,896.54
026 Total - COMMUNITY ENGAGEMENT & INNOVATIVE PARTNERSHI		\$ 5,945,760.61	\$ 6,927,815.17	\$ 982,054.56	(673,539.41)	
030 Total - ACCOUNTABILITY & CONTINUOUS IMPROVEMENT		\$ 6,573,472.04	\$ 6,648,336.54	\$ 74,864.51	(305,121.19)	
035 Total - CURRICULUM & INSTRUCTION		\$ 37,412,915.93	\$ 42,694,938.48	\$ 5,282,022.56	(3,962,770.68)	\$ 5,335,000.00
040 Total - OPERATIONS & FACILITIES		\$ 258,869,330.57	\$ 318,522,682.75	\$ 59,653,352.18	(13,527,465.72)	
050 Total - FINANCE		\$ 15,009,279.54	\$ 14,947,775.30	\$ (61,504.24)	(1,569,419.02)	
060 Total - HUMAN RESOURCES		\$ 18,528,292.49	\$ 22,027,300.01	\$ 3,499,007.52	(1,827,319.80)	
070 Total - INFORMATION & INSTRUCTIONAL TECHNOLOGY		\$ 42,641,659.04	\$ 45,580,332.50	\$ 2,938,673.46	-	\$ 9,408,019.63
080 Total - LEGAL		\$ 44,659,141.88	\$ 22,470,184.83	\$ (22,188,957.06)		
090 Total - STUDENT SUPPORT & INTERVENTION		\$ 11,482,217.85	\$ 14,693,088.86	\$ 3,210,871.01	(1,338,091.01)	\$ 24,150,474.21
092 Total - ACCESS & OPPORTUNITY		\$ 11,789,725.34	\$ 11,086,108.86	\$ (703,616.48)	(1,026,800.00)	\$ 1,606,600.00
094 Total - STUDENT SERVICES		\$ 28,303,644.48	\$ 32,941,696.50	\$ 4,638,052.02	(1,257,880.00)	\$ 14,679,680.49
110 Total - CHARTER SCHOOLS		\$ 62,568,382.32	\$ 71,940,911.45	\$ 9,372,529.13	-	
115 Total - SYSTEMWIDE		\$ 18,348,415.13	\$ 25,706,000.00	\$ 7,357,584.87	-	\$ 16,400,000.00
120 Total - SCHOOLS		\$ 34,817,788.92	\$ 2,227,873.33	\$ (32,589,915.59)	-	\$ 10,000,000.00
		<b>2025</b>	<b>2026</b>	<b>Difference</b>	<b>Reduction Offered</b>	<b>Initiatives Requested</b>
<b>TOTAL ALL DIVISIONS</b>		<b>\$ 651,965,937.43</b>	<b>\$ 697,257,404.83</b>	<b>\$ 45,291,467.41</b>	<b>(27,501,971.81)</b>	<b>\$ 84,333,670.87</b>



# Anticipated Resources

# Quality Basic Education (QBE)

	2023	2024	2025	2026	Change
FTE (Student Counts)	95025	93528	92745	93513	768
QBE Earnings	\$640,532,302.00	\$685,346,303.00	\$713,379,382.00	\$761,584,895.00	\$48,205,513.00
Local Fair Share	\$(152,200,410.00)	\$(175,655,286.00)	\$(183,008,042.00)	\$(187,559,598.00)	\$(4,551,556.00)
Pupil Transportation	\$5,276,006.00	\$5,276,006.00	\$11,038,070.00	\$11,324,504.00	\$286,434.00
Nursing	\$2,141,160.00	\$2,168,189.00	\$2,242,395.00	\$2,276,309.00	\$33,914.00
Charter Supplement	\$491,722.00	\$510,680.00	\$544,588.00	\$558,170.00	\$13,582.00
	\$496,240,780.00	\$517,645,892.00	\$544,196,393.00	\$588,184,280.00	\$43,987,887.00

# Local Property Tax

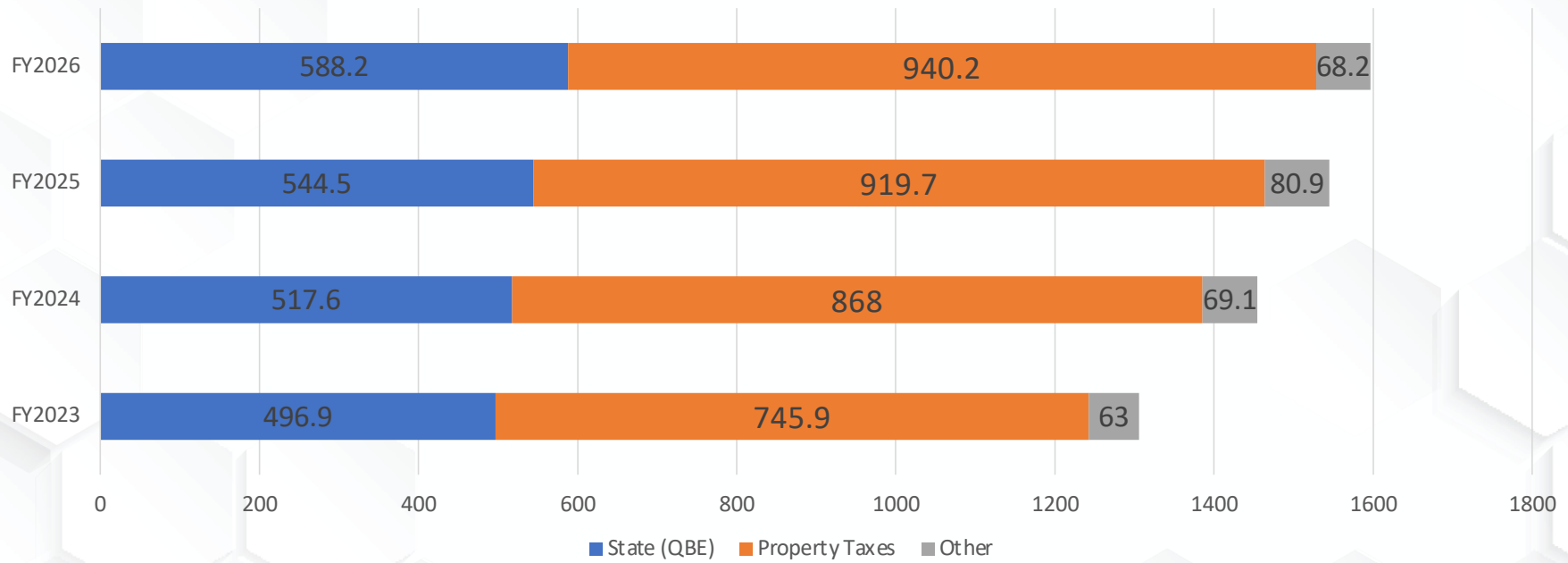
## 2025 Estimation Tool

	2.00%	2.50%	3.00%	3.50%	4.00%	4.50%	5.00%
21.88	\$ 901,579,589.40	\$ 905,977,538.62	\$ 910,375,487.84	\$ 914,773,437.05	\$ 919,171,386.27	\$ 923,569,335.49	\$ 927,967,284.70
21.98	\$ 905,700,154.25	\$ 910,118,203.79	\$ 914,536,253.32	\$ 918,954,302.85	\$ 923,372,352.39	\$ 927,790,401.92	\$ 932,208,451.45
22.08	\$ 909,820,719.11	\$ 914,258,868.95	\$ 918,697,018.80	\$ 923,135,168.65	\$ 927,573,318.50	\$ 932,011,468.35	\$ 936,449,618.20
22.18	\$ 913,941,283.96	\$ 918,399,534.12	\$ 922,857,784.29	\$ 927,316,034.45	\$ 931,774,284.62	\$ 936,232,534.78	\$ 940,690,784.95
22.28	\$ 918,061,848.81	\$ 922,540,199.29	\$ 927,018,549.77	\$ 931,496,900.25	\$ 935,975,250.74	\$ 940,453,601.22	\$ 944,931,951.70
22.38	\$ 922,182,413.66	\$ 926,680,864.46	\$ 931,179,315.26	\$ 935,677,766.05	\$ 940,176,216.85	\$ 944,674,667.65	\$ 949,173,118.45
22.48	\$ 926,302,978.51	\$ 930,821,529.62	\$ 935,340,080.74	\$ 939,858,631.85	\$ 944,377,182.97	\$ 948,895,734.08	\$ 953,414,285.20
22.58	\$ 930,423,543.36	\$ 934,962,194.79	\$ 939,500,846.22	\$ 944,039,497.65	\$ 948,578,149.08	\$ 953,116,800.52	\$ 957,655,451.95
22.68	\$ 934,544,108.21	\$ 939,102,859.96	\$ 943,661,611.71	\$ 948,220,363.45	\$ 952,779,115.20	\$ 957,337,866.95	\$ 961,896,618.70
22.78	\$ 938,664,673.06	\$ 943,243,525.13	\$ 947,822,377.19	\$ 952,401,229.25	\$ 956,980,081.32	\$ 961,558,933.38	\$ 966,137,785.45
22.88	\$ 942,785,237.91	\$ 947,384,190.29	\$ 951,983,142.67	\$ 956,582,095.05	\$ 961,181,047.43	\$ 965,779,999.81	\$ 970,378,952.19

Row Labels	-T Sum of 2024 Original Budget	Sum of 2025 Original Budget	Sum of 2026 Initial Budget
1. Property Taxes	\$ (900,800,000.00)	\$ (956,268,398.00)	\$ (978,476,216.00)
AD VALOREM TAXES	\$ (868,000,000.00)	\$ (919,668,398.00)	\$ (940,176,216.00)
OTHER TAXES	\$ (3,800,000.00)	\$ (3,000,000.00)	\$ (3,300,000.00)
TITLE AD VALOREM TAX (TAVT)	\$ (29,000,000.00)	\$ (33,600,000.00)	\$ (35,000,000.00)
2. Sales Taxes	\$ (15,000,000.00)	\$ (6,500,000.00)	\$ (6,000,000.00)
OTHER SALES TAXES	\$ (15,000,000.00)	\$ (6,500,000.00)	\$ (6,000,000.00)
3. State Funds	\$ (419,757,838.62)	\$ (559,830,156.00)	\$ (590,784,323.99)
ON BEHALF PAYMENTS - PSERS	\$ (1,917,413.00)	\$ (1,917,413.00)	\$ (1,963,334.00)
ON BEHALF PAYMENTS - TRS	\$ (188,228.14)	\$ (188,000.00)	\$ (236,710.00)
OTHER GRANTS FROM GEORGIA DOE	\$ (3,894,094.48)	\$ (13,212,300.00)	\$ (400,000.00)
QBE EARNINGS	\$ (413,758,103.00)	\$ (544,512,443.00)	\$ (588,184,279.99)
5. Charges for Services	\$ (775,000.00)	\$ (775,000.00)	\$ (1,000,000.00)
TRANSPORTATION FEES	\$ (775,000.00)	\$ (775,000.00)	\$ (1,000,000.00)
6. Investment Earnings	\$ (9,000,000.00)	\$ (15,000,000.00)	\$ (17,500,000.00)
INVESTMENT INCOME	\$ (9,000,000.00)	\$ (15,000,000.00)	\$ (17,500,000.00)
7. Miscellaneous	\$ (3,529,365.00)	\$ (6,730,000.00)	\$ (2,730,000.00)
FED INDIRECT COST REIMBURSEMNT	\$ (1,959,365.00)	\$ (5,000,000.00)	\$ (1,000,000.00)
OTHER LOCAL REVENUES	\$ (1,570,000.00)	\$ (1,730,000.00)	\$ (1,730,000.00)
REVENUE CLEARING ACCT	\$ -	\$ -	\$ -
8. Operating Transfers From Other Funds	\$ (1,433,772.00)	\$ -	\$ -
OPER TRANSFERS FROM OTH FUND	\$ (1,433,772.00)	\$ -	\$ -
9. Other Source	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -
9. Sale or Compensation for the Loss of Captial Assts	\$ -	\$ -	\$ (100,000.00)
SALE/COMP - FIXED ASSETS LOSS	\$ -	\$ -	\$ (100,000.00)
<b>Grand Total</b>	<b>\$ (1,350,295,975.62)</b>	<b>\$ (1,545,103,554.00)</b>	<b>\$ (1,596,590,539.99)</b>

# General Fund Revenue Projection

Revenue in Millions

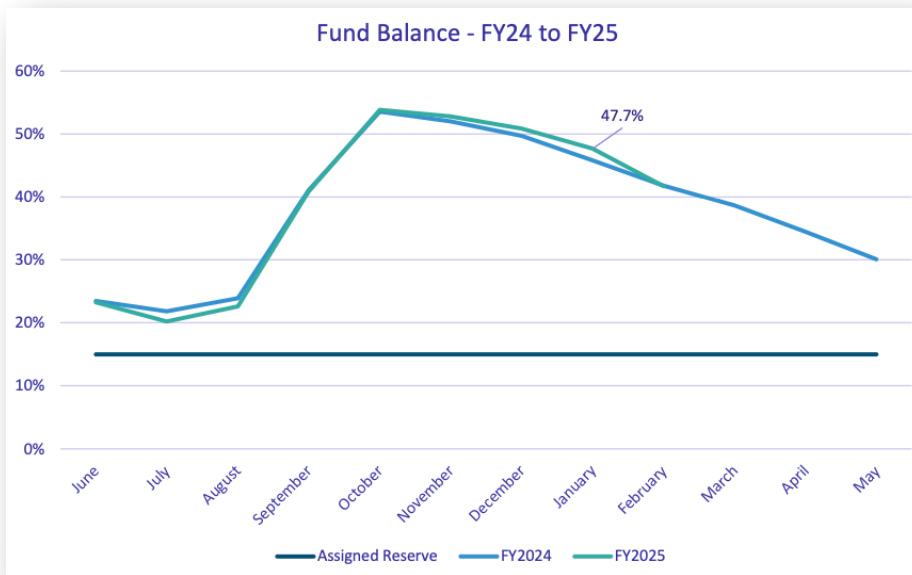


# Fund Balance Policy DCL

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 Usage



March 31st, 2025	667,000,000.00	
Change April-June	(275,000,000.00)	
FY26 Starting FB	392,000,000.00	
Change July-August	(80,000,000.00)	
Lowest Point	312,000,000.00	18.9%
FY26 FY Max Usage	(55,000,000.00)	
FY27 Starting FB	257,000,000.00	15.6%



# Summary

- FY25 to FY26 Reconciliation

FY25 INITIAL BUDGET	\$ 1,571,958,397.00
XFER DIFFERENCE	\$ (18,754,843.00)
GOLD CASE	\$ (22,500,000.00)
TRS	\$ 10,000,000.00
SHBP	\$ 24,500,000.00
SALARY SAVINGS	\$ 11,000,000.00
MTSS	\$ 15,000,000.00
LTSE	\$ 3,400,000.00
SPEED STAFF	\$ 6,200,000.00
SCHOOL DISCRETIONARY	\$ 12,000,000.00
SUB BUDGET	\$ 3,000,000.00
IGNITE	\$ 2,300,000.00
CONTINGENCY	\$ 6,000,000.00
GIFTED	\$ 2,000,000.00
CHARTER	\$ 8,000,000.00
REMAINING NET	\$ 8,860,361.52
FY26 INITIAL BUDGET	\$ 1,642,963,915.52

# General Fund Budget Summary



Category	Subtotal	Total	Reference
Total Anticipated Revenues		1,596,590,539.99	Exh. C
Planned Expenses - Schools	973,208,482.50		Exh. A
Planned Expenses - Divisions	697,257,404.83		Exh. B
Division Cuts	-27,501,971.81		Exh. B
Total Anticipated Expenses		1,642,963,915.52	
<b>Change in Fund Balance</b>		<b>-46,373,375.53</b>	



# Timeline

# Budget Timeline

- Thursday, May 1<sup>st</sup> – Board Retreat at Georgia Tech
  - Initial presentation of the FY26 General Fund Budget
- Thursday, May 1<sup>st</sup> – Tax Digest Approved, distributed to DCSD May 2<sup>nd</sup>
- May 5<sup>th</sup> / May 6<sup>st</sup> – BOE Mini-Sessions to review tax digest and discuss millage rate, finalize recommendation
- Monday, May 12<sup>th</sup> - Executive Session, Work Session, Community Input Session & Business Meeting
  - Tentative Adoption of the Proposed FY2026 Budget/Revenue Projection
  - Resolution to Approve the “Estimated Rollback Rate” (22.88) & transmit to Tax Commissioner
- May 12<sup>th</sup> – Transmit signed resolution to approve “Estimated Rollback Rate” to Tax Commissioner
- May 30<sup>th</sup> – 1<sup>st</sup> Budget Presentation & Millage Rate Hearing 10:00 AM.
- June 2<sup>nd</sup> – 2<sup>nd</sup> Budget Presentation & Millage Rate Hearing 6:00 PM.
- June 9<sup>th</sup> – 3<sup>rd</sup> Millage Rate Hearing at 10:00 AM.
- June 9<sup>th</sup> - Executive Session, Work Session, Community Input Session & Business Meeting
  - Approval of the Final Tax Levy Resolution (22.88)
  - Adoption of the Final FY2026 Budget/Revenue Projection for all funds



# QUESTIONS