

**DeKalb County Board of Education**  
**Tuition Calculation for the 2025-2026 School Year**

**Expenditures (General Fund)\***

<b>Function</b>		
1000	Instruction	837,200,751.79
2100	Pupil Services	82,521,048.51
2210/2213/2230	Improvement of Instructional Services	16,174,946.24
2220	Educational Media Services	17,317,681.42
2300	General Administration	46,581,247.33
2400	School Administration	81,839,358.89
2500	Support Services - Business	16,496,284.98
2600	Maintenance & Operation of Plant Services	156,125,540.75
2700	Student Transportation Services	73,161,729.11
2800	Support Services - Central	32,867,579.04
2900	Other Support Services	1,327,294.79
3100	School Nutrition Program	324,926.80
3200	Enterprise Operations	549,585.69
4000	Facilities Acquisition & Construction Services	0.00
5000	Other Outlays	17,132,214.79
<b>Total Expenditures</b>		<b><u>1,379,620,190.13</u></b>

**State Revenues (General Fund)\***

<b>Function</b>		
3XXX	State Revenue	543,579,131.90
3124	QBE Contra Account - Austerity Reduction	0.00
3140	QBE Contra Account	175,540,704.00
<b>Total Revenues</b>		<b><u>719,119,835.90</u></b>

Expenditures	1,379,620,190.13
(LESS) Revenues	<u>(719,119,835.90)</u>
<b>Total Locally Funded Expenditures</b>	<b><u>660,500,354.23</u></b>

Total Locally Funded Expenditures	660,500,354.23
Final Mid-Term Allotment Sheet FTE (Prior Year)	<u>92,734</u>
<b>Average Local Share per Student Cost</b>	<b><u>7,122.53</u></b>

\* Figures are obtained from (2023-2024) DE046 financial analysis  
 Report located - H Drive - Audit/State Audit FY 2024/DE046/FY2024 ACTUALS  
 Title - FY2024 EOY ACTUAL worksheet (9-28-2024 Latest)