



# FY2027 Budget Discussion

## November 14<sup>th</sup>, 2025



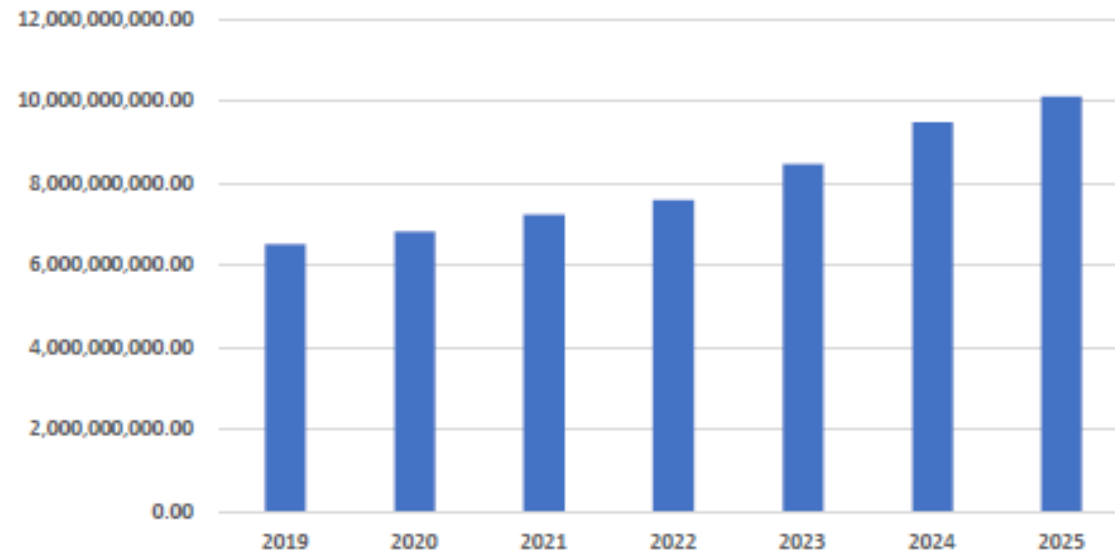
A group of people in a meeting, overlaid with a blue tint. The image shows several individuals, including a man in a plaid shirt on the left and a woman in a striped shirt in the center, all looking towards the right. The background is slightly blurred, suggesting an indoor setting like a conference room.

# Setting the Stage

# Statewide Property Tax Revenue Increase

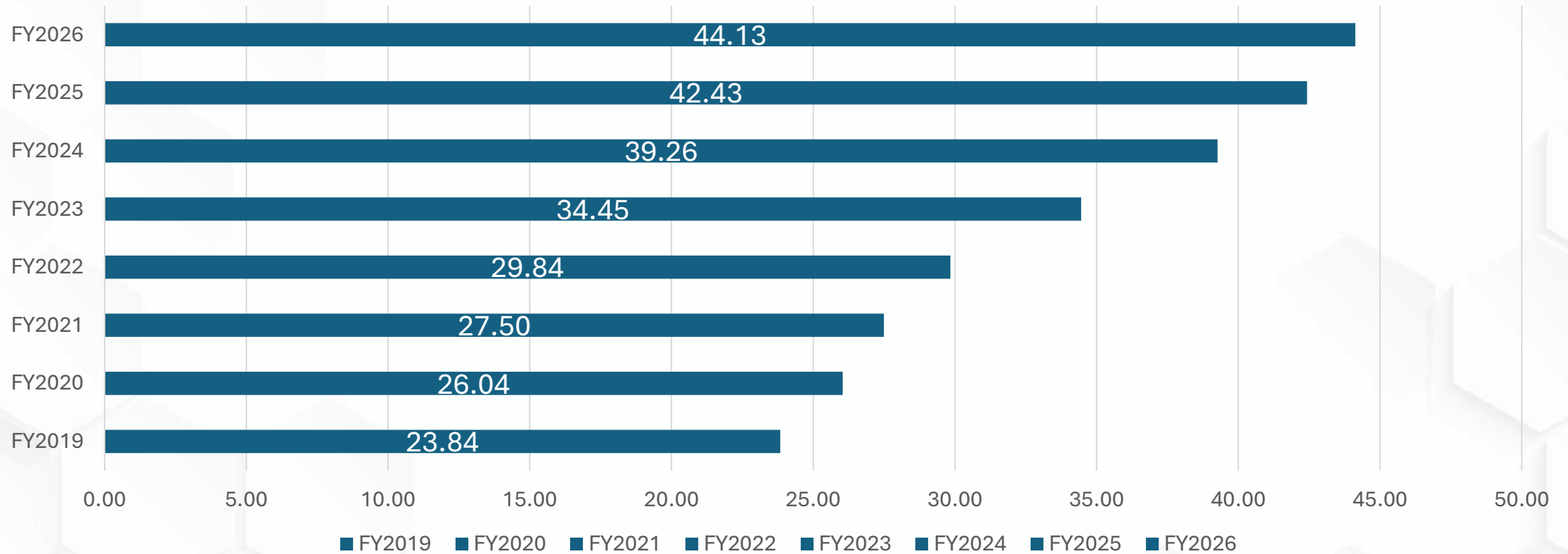
- 2019 - \$6,508,681,051
- 2025 - \$10,108,541,435
- Increased 55%

Statewide Property Tax Revenue Increase - Ad Valorem and Local Option



# Historical Digest Changes

Net Digest Values (Billions)

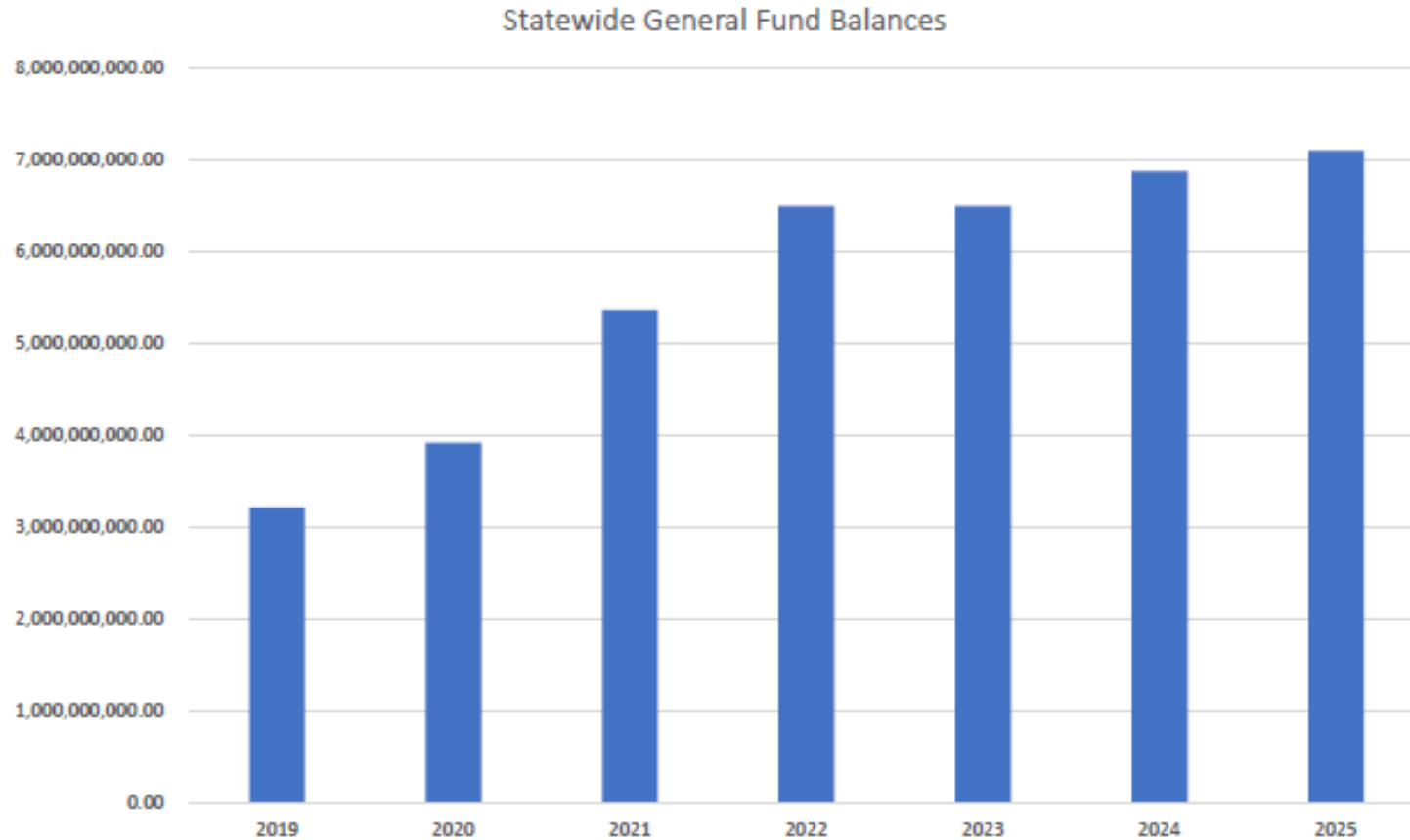


# Historical Millage Rates

The “Estimated Rollback Rate” for FY26 was tentatively set at 22.78 mills on May 12, 2025.

Fiscal Year	Tax Year	Millage Rate	*Value of 1 Mill	*School Tax	% Change TY 2019
FY2026	2025	22.78	44.2	1,005.9	69.1%
FY2025	2024	22.88	42.4	970.8	63.2%
FY2024	2023	22.98	37.6	901.7	51.6%
FY2023	2022	23.08	34.4	793.1	33.3%
FY2022	2021	23.08	29.8	687.8	15.6%
FY2021	2020	23.08	27.3	630.3	5.6%
FY2020	2019	23.08	25.8	594.9	0%
FY2019	2018	23.18	23.8	552.7	

# Statewide General Fund – Fund Balance



Statewide Average Increase of General Fund Balance – 121%

FY2025 DCSD GF Balance: **-\$42.3M**



# Statewide Salary and Benefit Increases – All Funds

## Salaries

- 2019 – \$11,406,082,653
- 2025 – \$15,989,540,191
- Increase 40%

## Benefits

- 2019 - \$4,790,583,505
- 2025 - \$7,696,645,938
- Increase 61%

# Teacher Retirement System Rates

- Employer Rates

- FY 2024 – 19.98%
- FY 2025 – 20.78%
- FY 2026 – 21.91%
- FY 2027 – 22.32%

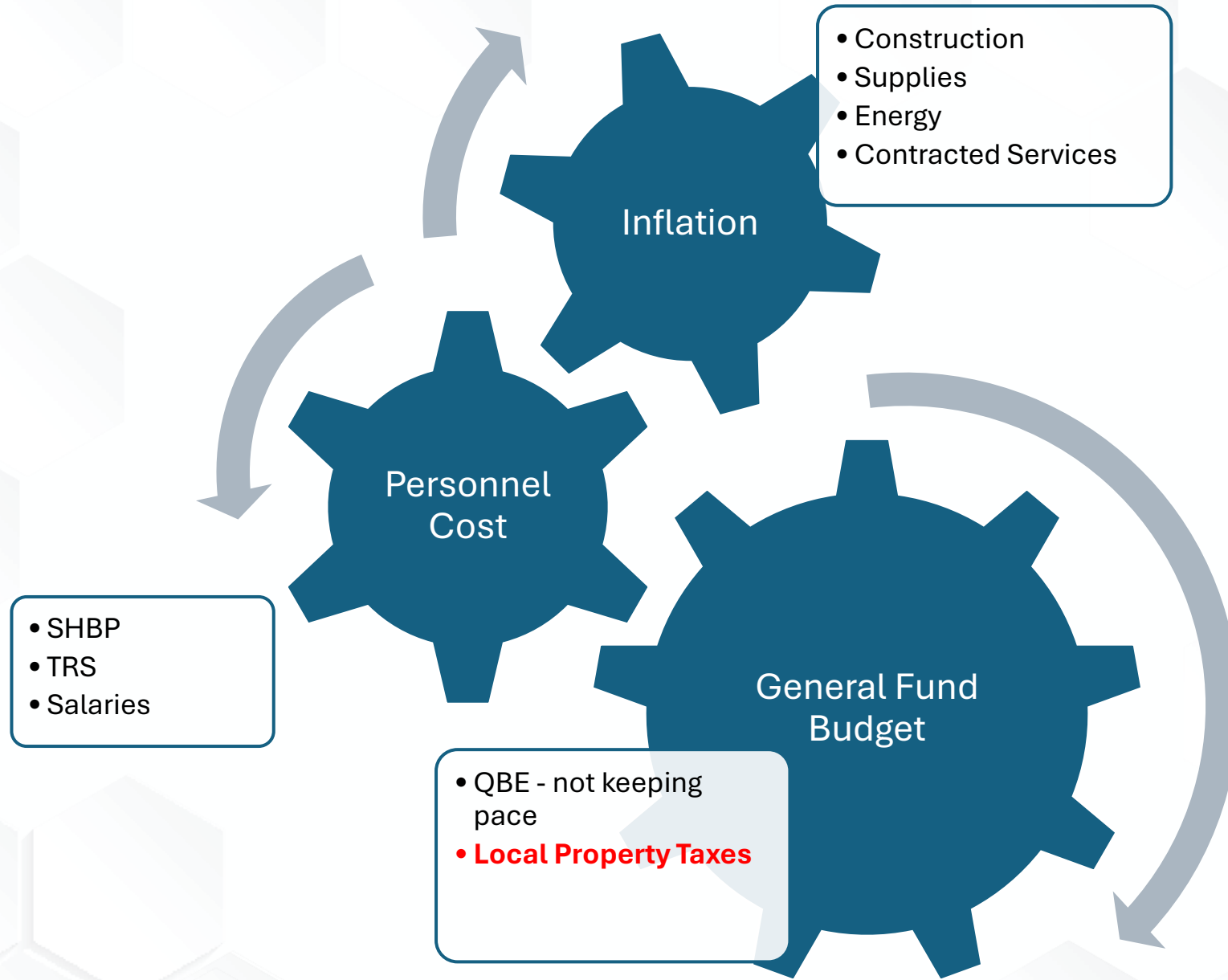
170.7M	
180.0M	+8.3M
183.5M	+3.5M

- Employee Rates

- FY 2024 – FY 2027 – 6%

# Historical State Health Benefit Rates

	Certified		Classified		
	PPPM	% from 2015	PPPM	% from 2015	
Fiscal Year 2015	\$ 945.00		\$ 596.20		
Fiscal Year 2016	\$ 945.00	0.0%	\$ 746.20	25.2%	
Fiscal Year 2017	\$ 945.00	0.0%	\$ 846.20	41.9%	
Fiscal Year 2018	\$ 945.00	0.0%	\$ 945.00	58.5%	
Fiscal Year 2019	\$ 945.00	0.0%	\$ 945.00	58.5%	
Fiscal Year 2020	\$ 945.00	0.0%	\$ 945.00	58.5%	
Fiscal Year 2021	\$ 945.00	0.0%	\$ 945.00	58.5%	
Fiscal Year 2022	\$ 945.00	0.0%	\$ 945.00	58.5%	
Fiscal Year 2023	\$ 1,580.00	67.2%	\$ 945.00	58.5%	
Fiscal Year 2024	\$ 1,580.00	67.2%	\$ 1,195.00	100.4%	
Fiscal Year 2025	\$ 1,760.00	86.2%	\$ 1,580.00	165.0%	
Fiscal Year 2026	\$ 1,885.00	99.5%	\$ 1,885.00	216.2%	\$24.5M
Fiscal Year 2027	\$ 2,000.00	111.6%	\$ 2,000.00	235.5%	\$15.0M



# House Bill 581

## Property Tax Relief and Reform for Georgians

HB 581 (Rep. Shaw Blackmon, 146th) was passed by the Georgia General Assembly on March 28, 2024 and signed by Governor Brian Kemp on April 18, 2024. The bill provides relief and clarity to taxpayers by offering the following: a statewide floating homestead exemption, an optional sales tax to further offset property taxes, and property tax process reforms.

THE ENTIRE BILL REQUIRES THE RATIFICATION OF A CONSTITUTIONAL AMENDMENT TO BE VOTED ON DURING THE GENERAL ELECTION ON NOVEMBER 5, 2024 (HR 1022)

**MARCH 1,  
2025**

DATE BY WHICH LOCAL GOVERNMENTS MAY OPT OUT OF PARTICIPATING IN THE FLOATING HOMESTEAD EXEMPTION. TO OPT OUT, A LOCAL GOVERNMENT MUST PASS A RESOLUTION AND HOLD THREE PUBLIC HEARINGS.

### STATEWIDE FLOATING HOMESTEAD EXEMPTION

HB 581 provides a **statewide** "floating" homestead exemption that will limit annual assessment increases on a **homesteaded property** to the **rate of inflation**.

**This statewide exemption can be used in addition to other homestead exemptions that are not base year value exemptions. If another base year exemption exists locally, the exemption of greater benefit to the homeowner shall be provided.**

The base year assessed value for a home will be initially set at the 2024 value of a home and resets whenever a home is sold or receives a substantial property change.

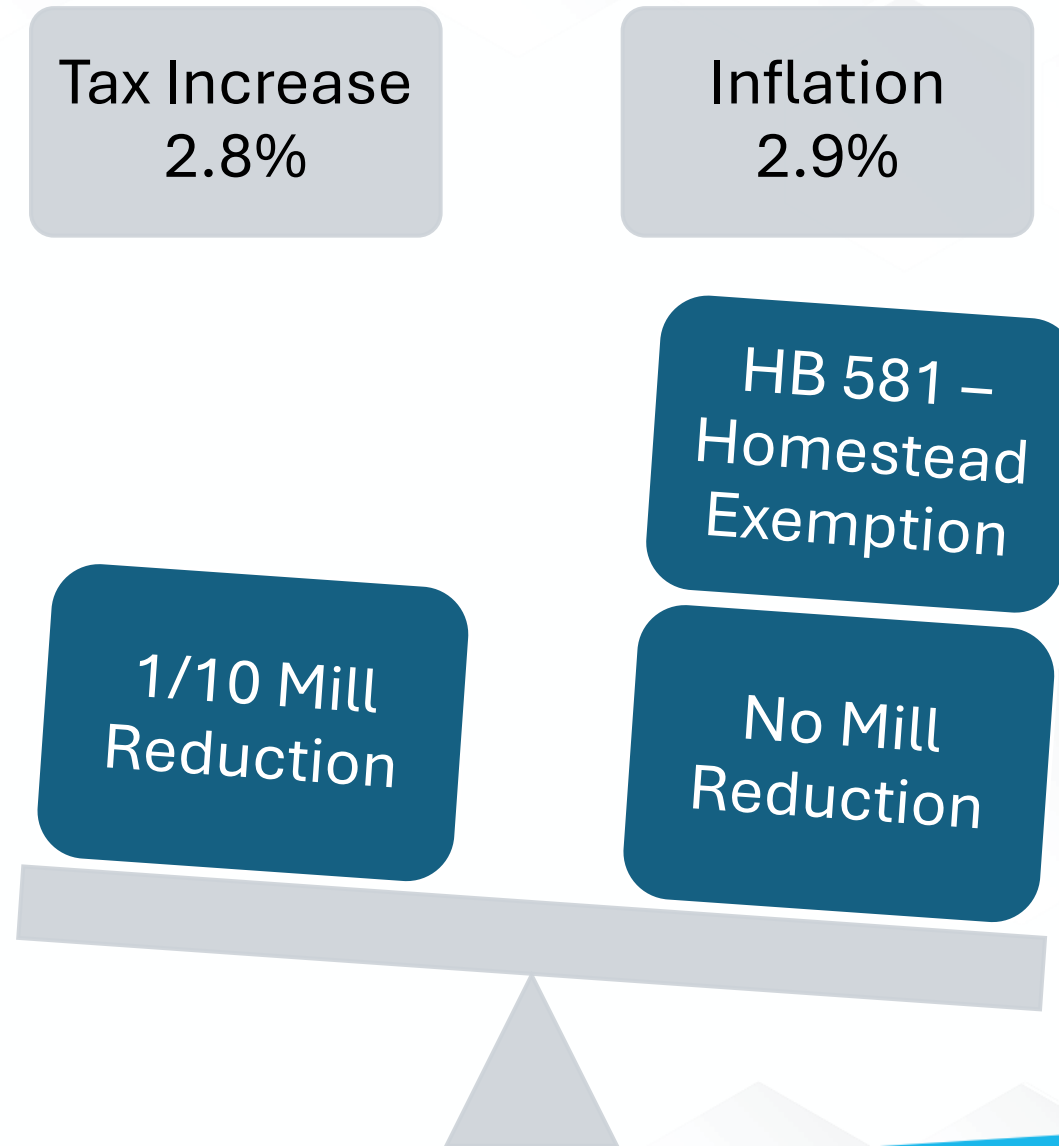
A rate of inflation based on the consumer price index shall be set annually by the Georgia Department of Revenue. Home assessment increases will be limited to this rate of inflation, with any excess being offset by the homestead exemption.



- Along with 65% of school systems throughout Georgia, DCSD held 3 public hearings and adopted a formal resolution to opt out prior to the deadline of March 1<sup>st</sup> 2025.



**2025 Tax Year**  
\*DeKalb taxpayers better off on average with the 1/10 mill reduction than had DCSD remained in HB581.



# 2025 HB 92 (2024 HB581 2.0)

## New opt-out rules

The updated law in HB 92 introduced a process for governments that opted out of HB 581 to maintain their exclusion from the floating homestead exemption.

- **Annual renewal (2026–2029):** For tax years 2026 through 2029, a local government that wants to continue opting out must renew its opt-out status.
- **Process:** To renew the opt-out, the local government must hold three public hearings and **pass a new resolution by March 1<sup>st</sup> 2027**. **Recommend to do January/February 2026 while the momentum is on our side AND so that this process does not conflict with SPLOST 7 referendum in November.**
- **Automatic opt-in:** If an opting-out government fails to follow this annual renewal process, the statewide floating homestead exemption will automatically take effect in that jurisdiction.
- **Notice on tax bills:** All jurisdictions that have opted out of the floating exemption are required to include a clear notice on each homestead property's ad valorem tax bill.

A group of people in a meeting, overlaid with a blue tint. The text "FY2027 Budget" is centered in white.

# FY2027 Budget

# FY27 Budget Timeline

ACTIVITY	CONCENTRATION	DATE
FY2027 budget development calendar drafted	District	May 1, 2025
Board adopts FY2027 budget development calendar	District	June 9, 2025
Establish & Train on Munis / Touchpoint Budget Platform	District	July - September 2025
Biweekly budget development meetings commence for FY2027 Budget	District	October 8, 2025
Student count date for FTE funding	District	October 8, 2025
Distribute budget development instructions to divisions & schedule budget work sessions	District	October 8 - January 16, 2026
FY2027 school-based funding allotment drafts are prepared	Allotments	November 1, 2025 - December 19, 2025
Superintendent Report -shares preliminary initiatives for FY2027 budget with Finance and portential areas to scale back.	District	November 10, 2025
Community and stakeholder surveys are released for input on FY2027 budget development	District	No later than November 30, 2025
FTE forecast is presented to the Board	District	No later than November 30, 2025
Pre Allotment Meetings with Principals - Initial	Allotments	December 2025
Deadline for divisions to submit budgets within budget development software.	District	December 2025
Advertise "Intent to Opt Out of the Homestead Exemption" and hold three public hearings	District	December 2025 - January 2026
Finance and Division leaders meet to discuss division FY2027 Budget requests	District	January 2026
Community and stakeholder survey results collected for input on FY2027 budget priorities	District	February 2026
Adopt resolution to opt out of the homestead exemption	District	February 2026

# FY2027 Budget Guiding Factors

- Limit Increases for General Fund to 3%
- End Goal – Develop a budget with the end goal in mind, utilizing an allocation process.
- Realizes areas for allocation reductions
- Includes RFPs/Contract renewals for FY2027
- Allocates 3% to S&B initiatives.
  - Considers defined contribution plan (403b) matching
  - Considers COLA or targeted increases
- Includes investment in facilities
- Set aside for Superintendent Initiatives
- Recognizes allocation shifts in response to stakeholder feedback.
- Reduces millage & complies with spirit of HB92 & 581
- Prioritizes maintaining a healthy fund balance.

# FY27 Budget – Munis Access Levels

1. **Allocated – Initial allocations determined by Finance (operational only)** – by 11/15
2. Requested – Changes and modifications and new requests by Locations (department level) by 12/31
3. Chiefs – Review and finalize by chief at the division level. (add in positions) by 2/15
4. Finance – Superintendent and Finance to develop initial budget for presentation to the board. Prior to board retreat.

FY2026		Divisions	Schools			
S&B		19.90%	58.16%			
Operational		21.05%	0.89%			
			100.00%			
Budget Breakdown by %				Budget Breakdown by \$		
FY2027		Divisions	Schools	FY2027	Divisions	Schools
S&B		19.84%	58.50%	S&B	\$ 334,142,279.08	\$ 985,248,151.51
Operational		20.79%	0.87%	Operational	\$ 350,142,035.38	\$ 14,652,408.41
		38.25%	61.75%		\$ 684,284,314.46	\$ 999,900,559.92
						\$ 1,684,184,874.38

# 3% S&B Set Aside

	<b>Salaries &amp; Benefits</b>
FY2026 Budget	\$1,277,300,000
FY2027 Budget Goal	\$1,319,400,000
<b>Difference</b>	<b>+\$42,100,000</b>
FY2027 TRS Increase	-\$3,500,000
FY2027 SHBP Increase	-\$15,000,000
Remaining	<b>\$23,600,000</b>

- Still early on. This will shape up as we get more definitive information on SHBP, QBE and our tax digest.
- Goal is still to limit tax increases at or below inflation and reduce the millage rate.
- Will develop various packages / scenarios for consideration on how to allocate the \$23.6M.
  - Step Increase
  - Provide 1.5% COLA
  - Enhance 403b contributions



# A Better Path to Priority-Based Budgeting: **How Do We Get There and What's the Payoff?**

Georgia ASBO 2025



# Priority Based Budgeting

A comprehensive framework for data-driven resource allocation and strategic decision-making

1

## Data Creation

Foundation Layer

### Program Inventory

AI-powered program discovery from financial data

Ingest GL and position control → Pattern match with ResourceX database → Predict programs

AI Human QC

### Program Costs & Revenue

Intelligent allocation of financial resources

Allocate personnel & non-personnel costs → Map revenue to programs

AI Human QC

### Program Evaluation

Multi-dimensional strategic scoring

Strategic plan alignment • Mandates • Population • Partnerships • Cost recovery

AI Human QC

2

## Analytics

Intelligence Layer

### Program Cost Benchmarking

Compare costs against peer organizations

AI Human QC

### Process Overlap Analysis

Identify consolidation opportunities

AI Human QC

### Resource Optimization Insights

Find cost-saving opportunities and new revenue sources based on successful implementations by similar organizations

AI Human QC

### Impact Enhancing Insights

Discover strategies to maximize your program's impact on specific outcomes, KPIs, or metrics you care about most

AI Human QC

### PBB Policy Guidance

16-category scoring framework insights

AI Human QC

### Performance Metrics

Envisio & Polco GPAL metrics

AI Human QC

### Resident Sentiment

Polco, NRC & community feedback

AI Human QC

3

## Applied

Action Layer

### Budget Analysis

Cost savings & revenue recommendations

Cost savings • Revenue generation • Efficiency improvements • Reallocation strategies

### Target Budget Calculator

Departmental resource allocation

Calculate general government resources • Program revenue by department • Performance-based targets

### Budget Request Assessment

Strategic proposal evaluation

Apply PBB scoring to approve, modify, or reject proposals based on strategic alignment

## AI Agents

Intelligent Budget Assistants

### PBB Budget Analyst

RAG AGENT APPLICATION

Retrieves from PBB Data Lake for on-demand budget analysis and policy guidance

- Real-time budget insights
- Policy recommendations
- Strategic alignment scoring
- Cost-benefit analysis

### RTB Navigator

RAG AGENT APPLICATION

Rethinking Budgeting navigator with Tyler + Envisio + Polco data lakes

- Unified data lake access
- Performance tracking
- Community engagement
- RTB principles advancement

## End-to-End Workflow

Data Creation

Analytics

Applied Decisions

Strategic Outcomes

# Predict Program Alignment (Scoring Evaluation)

## Analysis Results

630 programs analyzed and categorized based on the evaluation criteria.

### Score Legend

**H Cost:** Higher than threshold **L Cost:** Lower than threshold **H Impact:** High alignment with strategic priorities

**H Mandate:** Required by higher government **H Reliance:** High reliance on government

### Category Ranges

**1-4** Low Impact, Low Cost **5-8** Low Impact, High Cost **9-12** High Impact, Low Cost **13-16** High Impact, High Cost

Category	Department	Program	Total Cost	Cost	Impact	Mandate	Reliance
10	ALT SCHOOL FROM STUDENT HOME	Student Transportation Services	\$7,498.07	L	H	L	H
3	ALT SCHOOL FROM STUDENT HOME	Budget and Finance Management	\$6,894.667	L	L	H	L
2	ALT SCHOOL FROM STUDENT HOME	Field Trip Transportation	\$6,560.81	L	L	L	H
11	ALT SCHOOL FROM STUDENT HOME	Special Needs Transportation	\$5,623.55	L	H	H	L
3	ALT SCHOOL FROM STUDENT HOME	Labor Relations and Negotiations	\$5,171	L	L	H	L
3	ALT SCHOOL FROM STUDENT HOME	Retirement Benefits Management	\$4,686.29	L	L	H	L

Category	Department	Program	Total Cost	Cost	Impact	Mandate	Reliance
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2	ALT SCHOOL FROM STUDENT HOME	Field Trip Transportation	\$6,560.81	L	L	L	H
11	ALT SCHOOL FROM STUDENT HOME	Special Needs Transportation	\$5,623.55	L	H	H	L
3	ALT SCHOOL FROM STUDENT HOME	Labor Relations and Negotiations	\$5,171	L	L	H	L
3	ALT SCHOOL FROM STUDENT HOME	Retirement Benefits Management	\$4,686.29	L	L	H	L

BUILDING SERVICES	School Operations	811,615.89					
BUILDING SERVICES	Building Improvements	851,196.41					
ED MEDIA SERVICES	Distance Learning Support	859,026.79					
ED MEDIA SERVICES	New Elementary School Launch	890,000					
ED MEDIA SERVICES	Instructional Consulting	870,208.11					
ED MEDIA SERVICES	Non-Capitalized Computer Hardware Management	870,000					
ED MEDIA SERVICES	High School Library Services	884,428.43					
ED MEDIA SERVICES	School Technology Coordination	884,428.43					
ED MEDIA SERVICES	School Insurance Services	895,375.833					
ED MEDIA SERVICES	Elementary School Library Services	878,205.71					
ED MEDIA SERVICES	Substitute Teacher Coordination	898,618.97					
ED MEDIA SERVICES	Equipment and Vendor Repair	850,000					
ED MEDIA SERVICES	High School Library Services	848,121.57					
ED MEDIA SERVICES	Instructional Supplies Management	848,121.57					
ED MEDIA SERVICES	Other Computer Services	845,142.19					
ED MEDIA SERVICES	Audio/Video Hardware Management	845,142.19					
ED MEDIA SERVICES	Office Supplies Management	830,000					
EXTRACURRICULAR TRANSFER	School Bus Transportation	815,102.47					
EXTRACURRICULAR TRANSFER	High School Transportation	823,032.29					
EXTRACURRICULAR TRANSFER	Afternoon Transfers	816,481.98					
EXTRACURRICULAR TRANSFER	Middle School Transportation	813,812.24					
EXTRACURRICULAR TRANSFER	Social Security Administration	816,833.76					
EXTRACURRICULAR TRANSFER	Elementary School Transportation	815,881.03					
EXTRACURRICULAR TRANSFER	Public Safety and Health Programs	815,709.88					
EXTRACURRICULAR TRANSFER	Unemployment Compensation Insurance	814,785.58					
EXTRACURRICULAR TRANSFER	Transportation for Public Shows	813,881.48					
EXTRACURRICULAR TRANSFER	Pre-K Transportation	813,208.28					
EXTRACURRICULAR TRANSFER	Transportation for Other Providers	813,887.38					
EXTRACURRICULAR TRANSFER	Food and Canteen Management	812,032.28					
EXTRACURRICULAR TRANSFER	Local Student Transportation	811,889.29					
EXTRACURRICULAR TRANSFER	Special Education Transportation	811,889.29					
EXTRACURRICULAR TRANSFER	Instructional Equipment Transportation	810,108.28					
FISCAL SERVICES	Local Student Management	810,000					
FISCAL SERVICES	State Insurance Management	810,000.00					
FISCAL SERVICES	Assessment Planning	812,181.84					
FISCAL SERVICES	Thrift Management	810,000					
FISCAL SERVICES	Social Security Administration	810,212.03					
FISCAL SERVICES	Public Safety and Health Programs	810,214.27					
FISCAL SERVICES	Unemployment Compensation	817,182.00					
FISCAL SERVICES	Office Supplies Management	810,458.88					
FISCAL SERVICES	Life Insurance Management	810,875.07					
FISCAL SERVICES	Printing and Binding	810,000					
FISCAL SERVICES	Advertising and Promotion	814,435.17					
FISCAL SERVICES	Financial Administration	814,381.76					
FISCAL SERVICES	Accounting and Auditing	813,105.44					
FISCAL SERVICES	Software Maintenance	812,823.13					
FISCAL SERVICES	Hardware Management	810,000					
GEN BD OF ED SERV	Educational Policy Development	818,812.2					
GEN BD OF ED SERV	Professional Development Training	817,172.29					
GEN BD OF ED SERV	Insurance Services	818,884.57					
GEN BD OF ED SERV	Printing and Binding Services	815,211.45					
GEN BD OF ED SERV	Executive Administration	816,813					
GEN BD OF ED SERV	Open-Door Education Collaboration	818,284.29					
GEN BD OF ED SERV	External Purchased Services	818,284.29					
GEN BD OF ED SERV	30-90 Day Education Collaboration	818,284.27					
GEN BD OF ED SERV	General Supplies Management	815,008.57					
GEN BD OF ED SERV	Data and Risk Management	815,008.57					
GEN BD OF ED SERV	Professional Services Management	815,205					
GEN BD OF ED SERV	Assessment Monitoring Management	815,802.86					
GEN BD OF ED SERV	Event Management	815,802.86					
GEN BD OF ED SERV	Resource Allocation	815,802					
GEN BD OF ED SERV	Educational Partnership	815,802					
GEN FAC/ADM SERV	Printing and Binding Services	815,176					
GEN FAC/ADM SERV	Executive Administration Management	815,813.31					

INST SUPPORT SERV	Social Security Program	81,191.36					
INST SUPPORT SERV	In-State Student Support	81,794.12					
INST SUPPORT SERV	Instructional Equipment Program	81,794.12					
INST SUPPORT SERV	Out-of-State Student Support	81,412.61					
INST SUPPORT SERV	Public Safety and Health Programs	81,472.61					
INST SUPPORT SERV	Staff Educational Services	81,638.41					
INST SUPPORT SERV	High School Business Program	81,685.52					
INST SUPPORT SERV	Teacher Support Program	81,685.52					
INST SUPPORT SERV	Professional Education Services	81,685.52					
INST SUPPORT SERV	Unemployment Compensation Insurance Program	81,685.52					
INST SUPPORT SERV	Staff Training Support	81,685.52					
INST STAFF DEVELOP	Teacher Development Program	81,685.52					
INST STAFF DEVELOP	Student Financial Services	81,685.52					
INST STAFF DEVELOP	Food and Housing Management Program	81,685.52					
INST STAFF DEVELOP	Instructional Services Program	81,685.52					
INST STAFF DEVELOP	Student Support Program	81,685.52					
INST STAFF DEVELOP	Public Programs Management	81,685.52					
INST STAFF DEVELOP	Transportation Program	81,685.52					
INST STAFF DEVELOP	Special Education Program	81,685.52					
INST STAFF DEVELOP	Staff Training and Development Program	81,685.52					
INST STAFF DEVELOP	Pre-K Education Program	81,685.52					
INST STAFF DEVELOP	Intentional and Assessment Program	81,685.52					
INST STAFF DEVELOP	Exclusive Administration Program	81,685.52					
INST STAFF DEVELOP	Social Security and Health Programs	81,685.52					
INST STAFF DEVELOP	Unemployment Compensation Insurance Program	81,685.52					
INST STAFF DEVELOP	Risk Advisory Program	81,685.52					
INSTRUCTION	Instructional Services	81,685.52					
INSTRUCTION	Distance Learning Support	81,685.52					
INSTRUCTION	Exclusive Administration	81,685.52					
INSTRUCTION	Classroom Support and Maintenance	81,685.52					
INSTRUCTION	Career Coaching Program	81,685.52					
INSTRUCTION	High School Activities Program	81,685.52					
INSTRUCTION	Special Education Program	81,685.52					
INSTRUCTION	Financial Programs Management	81,685.52					
INSTRUCTION	Student Services	81,685.52					
INSTRUCTION	Alternative School Program	81,685.52					
INSTRUCTION	Social Security Program	81,685.52					
INSTRUCTION	Public Safety and Health Programs	81,685.52					
INSTRUCTION	Elementary School Transportation	81,685.52					
INSTRUCTION	Unemployment Compensation	81,685.52					
INSTRUCTION	New Elementary School Program	81,685.52					
INSTRUCTION	Pre-K Education Program	81,685.52					
INSTRUP OPER TRIA OUT	Local Student Transfer Management	81,685.52					
INSTRUP OPER TRIA OUT	Operational Transfer Management	81,685.52					
INSTRUP OPER TRIA OUT	High School Transfer Coordination	81,685.52					
INSTRUP OPER TRIA OUT	Library Media School Transfer Program	81,685.52					
INSTRUP OPER TRIA OUT	Elementary School Transfer Coordination	81,685.52					
INSTRUP OPER TRIA OUT	Mid-Grade Elementary School Transfer Program	81,685.52					
INSTRUP OPER TRIA OUT	Middle School Transfer Coordination	81,685.52					
INSTRUP OPER TRIA OUT	Journey Middle School Transfer Program	81,685.52					
INSTRUP OPER TRIA OUT	Pre-K Transfer Coordination	81,685.52					
INSTRUP OPER TRIA OUT	Madison Elementary School Transfer Program	81,685.52					
INSTRUP OPER TRIA OUT	Financial Operations Transfer Management	81,685.52					
INSTRUP OPER TRIA OUT	Madison Elementary School Transfer Program	81,685.52					
INSTRUP OPER TRIA OUT	Technology Transfer Management	81,685.52					
INSTRUP OPER TRIA OUT	Cost Center Transfer Management	81,685.52					
INSTRUP OPER TRIA OUT	Discovery Middle School Transfer Program	81,685.52					
INSTRUP OPER TRIA OUT	Special Needs Transportation	81,685.52					
INSTRUP OPER TRIA OUT	School Bus Transportation	81,685.52					
INSTRUP OPER TRIA OUT	Risk Planning and Management	81,685.52					
INSTRUP OPER TRIA OUT	Equipment Management	81,685.52					
INSTRUP OPER TRIA OUT	Field Trip Transportation	81,685.52					
INSTRUP OPER TRIA OUT	Other Training and Staff	81,685.52					
INSTRUP OPER TRIA OUT	Public Safety Transportation Association	81,685.52					



# FTE & CPI

October 2025

# October 2025 FTE Summary

FTE Category	Oct-25	Mar-25	Oct-24											
	2026-1	2025-3	2025-1		(2025-3) & (2026-1)	(2025-1) to (2026-1)	(26-3) Prediction	FY27 Base						
Kindergarten	5,925	5,964	6,028	-1.7%	5944.5	6.49%	-103	-1.71%	5791.48	5880.49	93.46	\$	549,590.82	
Kindergarten EIP	275	249	274	0.4%	262	0.29%	1	0.36%	255.26	268.42	93.46	\$	25,086.40	
Grades 1 to 3	16,369	17,070	17,342	-5.6%	16719.5	18.26%	-973	-5.61%	16289.11	16342.37	101.21	\$	1,654,011.21	
Primary Grades 1-3 EIP	953	975	1,054	-9.6%	964	1.05%	-101	-9.58%	939.18	948.39	101.21	\$	95,987.05	
Grades 4 to 5	10,277	10,537	10,691	-3.9%	10407	11.37%	-414	-3.87%	10139.10	10231.03	85.73	\$	877,106.60	
Grades 4-5 EIP	644	603	674	-4.5%	623.5	0.68%	-30	-4.45%	607.45	631.82	85.73	\$	54,165.64	
Middle School 6 to 8	15,463	16,075	16,223	-4.7%	15769	17.22%	-760	-4.68%	15363.08	15429.69	83.45	\$	1,287,607.79	
Grades 9 to 12	18,171	18,317	18,659	-2.6%	18244	19.93%	-488	-2.62%	17774.36	18038.79	126.63	\$	2,284,251.75	
Special Education Level 1	2,739	2,760	2,211	23.9%	2749.5	3.00%	528	23.88%	2678.72	2718.91	261.99	\$	712,326.59	
Special Education Level 2	1,154	1,043	1,079	7.0%	1098.5	1.20%	75	6.95%	1070.22	1126.07	144.38	\$	162,582.59	
Special Education Level 3	3,033	2,943	3,173	-4.4%	2988	3.26%	-140	-4.41%	2911.08	2992.36	217.23	\$	650,030.59	
Special Education Level 4	246	256	260	-5.4%	251	0.27%	-14	-5.38%	244.54	245.51	435.45	\$	106,908.60	
Special Education Level 5	139	167	162	-14.2%	153	0.17%	-23	-14.20%	149.06	142.35	435.45	\$	61,987.97	
GNETS Program	44	45	43	2.3%	44.5	0.05%	1	2.33%	43.35	43.78	83.45	\$	3,653.84	
Gifted	6,253	5,914	5,236	19.4%	6083.5	6.64%	1,017	19.42%	5926.90	6144.30	113.93	\$	700,020.06	
Remedial Education	613	761	805	-23.9%	687	0.75%	-192	-23.85%	669.32	631.77	70.47	\$	44,520.96	
Vocational High School Lab	3,786	3,877	3,958	-4.3%	3831.5	4.18%	-172	-4.35%	3732.87	3768.29	341.23	\$	1,285,853.58	
Dual Enrollment - General Education	722	596	594	21.5%	659	0.72%	128	21.55%	642.04	695.35		\$	-	
Dual Enrollment - Vocational	38	50	37	2.7%	44	0.05%	1	2.70%	42.87	39.62		\$	-	
Study Hall	0	0	0		0	0.00%	0	#DIV/0!	0.00	0.00		\$	-	
Other (Non-State Funded)	176	135	71	147.9%	155.5	0.17%	105	147.89%	151.50	167.83		\$	-	
ESOL	3,900	3,859	4,098	-4.8%	3879.5	4.24%	-198	-4.83%	3779.63	3859.88	70.47	\$	272,005.61	
<b>System Total for DeKalb County</b>	<b>90,920</b>	<b>92,196</b>	<b>92,672</b>	<b>-1.9%</b>	<b>91558</b>	<b>100.00%</b>	<b>-1,752</b>	<b>-1.89%</b>	<b>89201.12</b>	<b>90347.04</b>			<b>\$ 10,827,697.66</b>	
									89,201					
													Class Wallet	\$ 3,000,000.00
														\$ 13,827,697.66

# October 2025 CPI Certified Fund Code Summary

Funding Code	Fund Source Name	2026-1		2025-1	
		Number of Employees	Number of FTE's	Number of Employees	Number of FTE's
0	State or Local Funds	8,294	8,183.49	8,474	8,470.87
1	State/Locally Funded Consolidated Employees (For CoF Sites Only)	0	0	0	0
2	Federally Funded Consolidated Employees (For CoF Sites Only)	0	0	0	0
50	IDEA Individuals with Disabilities Education Act - LEA Federal Grant	0	0	0	0
51	Title I Elementary and Secondary Education Act of 1995	347	328	0	0
52	ARRA Grants (Not Including Stabilization Grants)	0	0	0	0
53	Title VI-B Individuals with Disabilities Education Act - GLRS/Child Serve	0	0	0	0
54	Title VI Improving America's School Act	0	0	0	0
55	IDEA Individuals with Disabilities Education Act - Preschool Grant	0	0	0	0
56	IDEA Individuals with Disabilities Education Act - GNETS	0	0	0	0
58	Title IV Safe & Drug-Free Schools, Improving America's School Act	0	0	0	0
59	Other Federally Funded / Title IVA grant.	42	24	0	0
60	Fresh Fruit and Vegetable Program	0	0	0	0
61	School Improvement Grants	0	0	0	0
62	Title IV-B 21st Century Community	0	0	0	0
63	USDA - Summer Food Program	0	0	0	0
64	Title III-A	1	0.5	0	0
65	Striving Readers	0	0	0	0
66	Title II-A	28	28	0	0
71	Title I Part C Migrant Education, Elementary & Secondary Education Act of 1995	0	0	0	0
72	Regional Educational Services Agency - State Grant	0	0	0	0
74	GNETS State Grant	10	10	11	11
76	CTAE Extended Day or Extended Year - State Grant	0	0	1	1
81	Lottery Funds	139	139	0	0
83	Alternative School Grant Funds	0	0	0	0
88	Other Funded - Non-Federal	0	0	1	1
		8,861	8,713	8,487	8,484

# October 2025 CPI – T&E + HI

**NOTES :**

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1,885 for an annual funding amount of \$22,620 in QBE under appropriation in FY26(HB68).
3. Teacher Retirement is funded at 21.91% in QBE in FY26(HB68).

**Total T&E: 312,229,670                      Includes T&E : 170,764,190                      and HI : 141,465,480 |**

Total FTE Base Amount		\$353,334,520
Difference (Amount of salary T&E)		\$136,441,822
Benefits on T&E		
TRS (FY27)	22.3200%	\$30,453,815
Medicare	1.4500%	\$1,978,406
Approx. Total T&E		<b>\$168,874,043</b>

DeKalb County School System	
QBE Funding	
Health Insurance Calculation - Certificated Positions	FY27
	Oct-25
	FY26 MT FY25 Intial
Certified Employees	6,652.00
Change from PY	380.00
Monthly HI Premium	\$1,885.00
Annual	12
	\$22,620.00
<b>QBE Funding</b>	<b>\$150,468,240</b>

Total FY27 T&E +HI = \$319,342,283

# October 2025 CPI – T&E + HI

	<b>FY26 Initial</b>	<b>FY27 Anticipated</b>
T&E	\$170,674,190	\$168,874,043
HI	\$141,465,480	\$150,468,240
	<b>\$312,229,670</b>	<b>\$319,342,283</b>

A blue-tinted photograph of a classroom. In the foreground, a young boy in a plaid shirt is looking towards the right. Behind him, several other students are seated at desks, some looking at their work. The overall scene is a busy classroom environment.

# Class Wallet

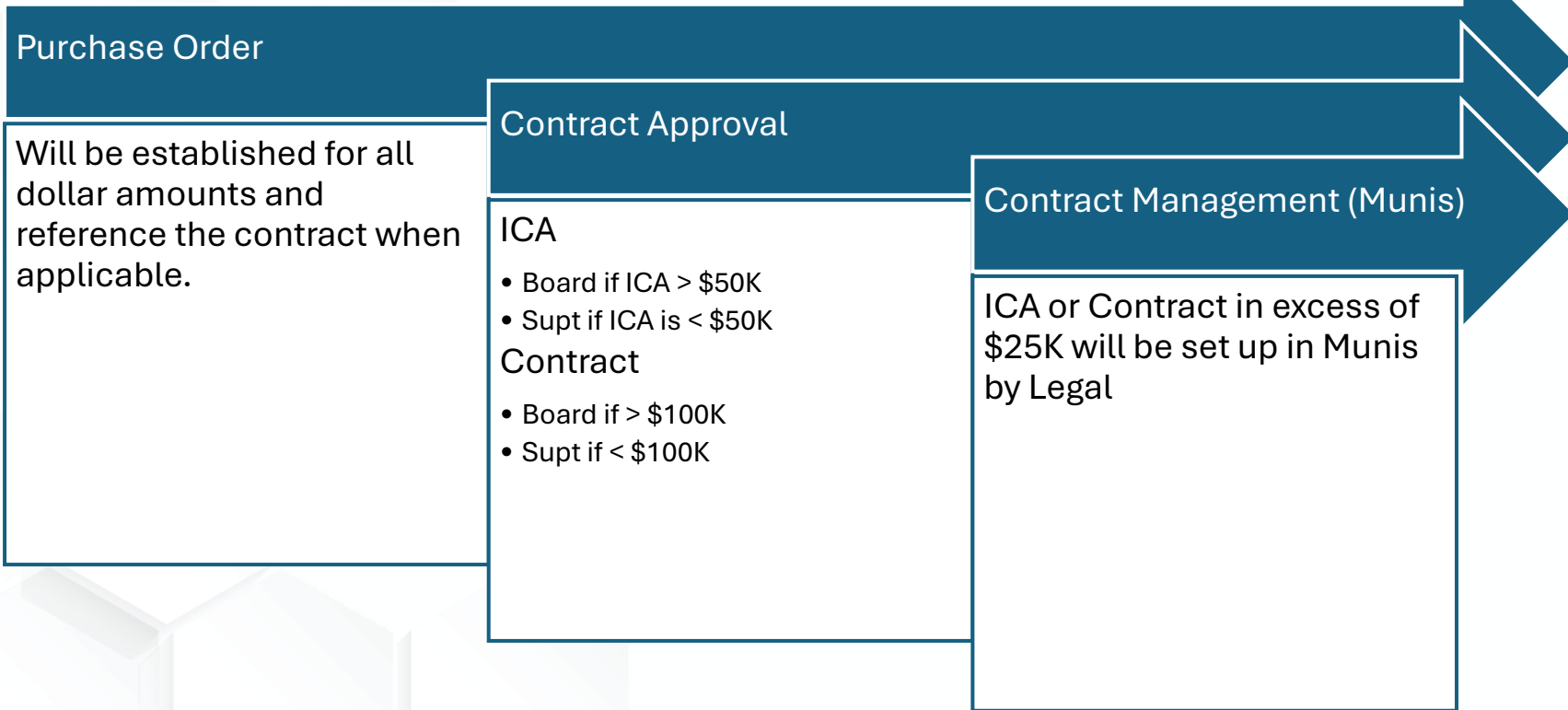
# Class Wallet

- Rubric – Must be the teacher of record for at least 1 class within the student information system.
- Original FY26 Budget - \$1.3M
- 5,373 Accounts created and funded = \$1,074,600
- Amount expended as of 11/13 = \$334,312.72, or 31%
- Set up automatic reminder notifications from ClassWallet to be sent on 15<sup>th</sup> of every month.
- Set up a districtwide news blast to be released at the same time.

A group of people in a meeting, overlaid with a blue tint. The image shows several individuals looking at a screen or document, with their faces partially obscured by the blue overlay. The overall scene suggests a collaborative work environment.

# Purchase Order Report

# Purchase Order Report



# Purchase Order Report

**DEKALB COUNTY SCHOOL DISTRICT  
FY2026 PURCHASE ORDER REPORT (MUNIS ERP)  
YTD REPORT (as of 10/31/2025)**

Purchase Order	Record Type	Create Date	VENDOR NAME	Status	Contract	Total Purchase Order AMTS	Total Purchase Order Liquidated AMT	Object	Account Description
26000320	Header	7/17/25	STRATIX CORPORATION	8 - Printed	250589	3,234,403.00	2,950,022.09	530000	PURCHASED

- Contains all purchase orders approved during the fiscal year (column A).
  - “What has been approved to be spent?”
- Provides the contract # (column F) if applicable.
  - Only contracts and ICA’s exceeding \$25,000 are set up
- Reports the total amount of the PO for that object code (column G)
  - “How much is authorized”
- Total amount expended on PO (column H)
  - “How much has been spent against this PO/contract so far?”
- Object code (column I)
  - “What is being purchased?” Anything that starts with a 53\*\*\*\* will be service related.



# Questions?

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