

DEKALB COUNTY BOARD OF EDUCATION  
FY27 Tentative Budget - As of 5.7.2026  
Governmental Funds

|                                                     | GENERAL FUND     | CAPITAL PROJECTS FUND | DEBT SERVICE FUND | SCHOOL NUTRITION FUND | NONMAJOR<br>GOVERNMENTAL FUND | TOTAL GOVERNMENTAL<br>FUNDS |
|-----------------------------------------------------|------------------|-----------------------|-------------------|-----------------------|-------------------------------|-----------------------------|
| <b>REVENUES</b>                                     |                  |                       |                   |                       |                               |                             |
| Property Taxes                                      | 1,035,658,864.87 | -                     | -                 | -                     | -                             | 1,035,658,864.87            |
| Sales Taxes                                         | 7,500,000.00     | 156,000,000.00        | -                 | -                     | -                             | 163,500,000.00              |
| State Funds                                         | 599,830,088.74   | -                     | -                 | -                     | 22,594,103.00                 | 622,424,191.74              |
| Federal Funds                                       | -                | -                     | -                 | 89,080,830.16         | 98,955,552.70                 | 188,036,382.86              |
| Charges for Services                                | 1,000,000.00     | -                     | -                 | -                     | -                             | 1,000,000.00                |
| Investment Earnings                                 | 20,000,000.00    | 18,275,000.00         | -                 | -                     | -                             | 38,275,000.00               |
| Miscellaneous                                       | 3,300,000.00     | 325,000.00            | -                 | 1,612,751.00          | 1,397,500.00                  | 6,635,251.00                |
| Total revenues                                      | 1,667,288,953.61 | 174,600,000.00        | -                 | 90,693,581.16         | 122,947,155.70                | 2,055,529,690.47            |
| <b>EXPENDITURES</b>                                 |                  |                       |                   |                       |                               |                             |
| Current                                             |                  |                       |                   |                       |                               |                             |
| Instruction                                         | 1,176,296,080.31 | 40,462,750.81         | -                 | -                     | 58,608,175.79                 | 1,275,367,006.91            |
| Pupil Services                                      | 43,536,352.02    | -                     | -                 | -                     | 20,183,389.32                 | 63,719,741.34               |
| Improvement of Instructional Services               | 29,281,400.88    | 939,625.82            | -                 | -                     | 469,412.00                    | 30,690,438.70               |
| Instructional Staff Training                        | 914,506.97       | -                     | -                 | -                     | 33,014,864.72                 | 33,929,371.69               |
| Educational Media Services                          | 2,123,340.03     | -                     | -                 | -                     | 25,012.54                     | 2,148,352.57                |
| Federal Grant Administration                        | -                | -                     | -                 | -                     | 5,365,639.77                  | 5,365,639.77                |
| General Administration                              | 49,069,914.92    | -                     | -                 | -                     | 1,194,919.00                  | 50,264,833.92               |
| School Administration                               | 1,429,054.54     | -                     | -                 | -                     | 186,079.00                    | 1,615,133.54                |
| Support Services - Business                         | 22,380,035.36    | -                     | -                 | 154,630.33            | 10,500.00                     | 22,545,165.69               |
| Maintenance And Operation                           | 183,927,416.00   | -                     | -                 | -                     | 816,481.45                    | 184,743,897.45              |
| School Safety And Security                          | 26,992,131.84    | -                     | -                 | -                     | 6,132,450.00                  | 33,124,581.84               |
| Student Transportation Service                      | 97,475,054.45    | 2,141,357.46          | -                 | -                     | 691,232.11                    | 100,307,644.02              |
| Support Services - Central                          | 50,479,026.86    | 3,442,002.48          | -                 | -                     | 19,700.00                     | 53,940,729.34               |
| Other Support Services                              | 250,026.16       | -                     | -                 | -                     | -                             | 250,026.16                  |
| School Nutrition Program                            | -                | -                     | -                 | 90,638,950.83         | -                             | 90,638,950.83               |
| Enterprise Operations                               | 55,000.00        | -                     | -                 | -                     | 6,630,000.00                  | 6,685,000.00                |
| Capital Outlays                                     | -                | -                     | -                 | -                     | -                             | -                           |
| Facilities Acquisition & Construction               | 460,422.96       | 309,981,944.43        | -                 | -                     | -                             | 310,442,367.39              |
| Total expenditures                                  | 1,684,669,763.30 | 356,967,681.00        | -                 | 90,793,581.16         | 133,347,855.70                | 2,265,778,881.16            |
| Excess (deficiency) of revenues over expenditures   | (17,380,809.69)  | (182,367,681.00)      | -                 | (100,000.00)          | (10,400,700.00)               | (210,249,190.69)            |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                  |                       |                   |                       |                               |                             |
| Operating Transfers From Other Funds                | -                | -                     | -                 | 100,000.00            | 10,330,000.00                 | 10,430,000.00               |
| Operating Transfers To Other Funds                  | (10,430,000.00)  | -                     | -                 | -                     | -                             | (10,430,000.00)             |
| Sale or Compensation for the Loss of Capital Assets | 100,000.00       | -                     | -                 | -                     | -                             | 100,000.00                  |
| Total other financing sources (uses)                | (10,330,000.00)  | -                     | -                 | 100,000.00            | 10,330,000.00                 | 100,000.00                  |
| Net change in fund balances                         | (27,710,809.69)  | (182,367,681.00)      | -                 | (0.00)                | (70,700.00)                   | (210,149,190.69)            |
| Fund balances - beginning                           | 400,000,000.00   | 422,205,709.88        | -                 | 21,000,000.00         | 70,700.00                     | 843,276,409.88              |
| Fund balances - ending                              | 372,289,190.31   | 239,838,028.88        | -                 | 21,000,000.00         | (0.00)                        | 633,127,219.19              |

|                                                     | GENERAL FUND 100 | CAPITAL PROJECTS FUND<br>300 | CAPITAL PROJECTS FUND<br>305 | CAPITAL PROJECTS FUND<br>306 | CAPITAL PROJECTS FUND | DEBT SERVICE FUND | SCHOOL NUTRITION FUND<br>622 |
|-----------------------------------------------------|------------------|------------------------------|------------------------------|------------------------------|-----------------------|-------------------|------------------------------|
| <b>REVENUES</b>                                     |                  |                              |                              |                              |                       |                   |                              |
| Property Taxes                                      | 1,035,658,864.87 | -                            | -                            | -                            | -                     | -                 | -                            |
| Sales Taxes                                         | 7,500,000.00     |                              |                              | 156,000,000.00               | 156,000,000.00        | -                 |                              |
| State Funds                                         | 599,830,088.74   |                              |                              |                              | -                     | -                 |                              |
| Federal Funds                                       | -                |                              |                              |                              | -                     | -                 | 89,080,830.16                |
| Charges for Services                                | 1,000,000.00     |                              |                              |                              | -                     | -                 |                              |
| Investment Earnings                                 | 20,000,000.00    | 275,000.00                   | 4,000,000.00                 | 14,000,000.00                | 18,275,000.00         | -                 |                              |
| Miscellaneous                                       | 3,300,000.00     | 325,000.00                   |                              |                              | 325,000.00            | -                 | 1,000,000.00                 |
| Total revenues                                      | 1,667,288,953.61 | 600,000.00                   | 4,000,000.00                 | 170,000,000.00               | 174,600,000.00        | -                 | 90,080,830.16                |
| <b>EXPENDITURES</b>                                 |                  |                              |                              |                              |                       |                   |                              |
| Current                                             |                  |                              |                              |                              |                       |                   |                              |
| Instruction                                         | 1,176,296,080.31 |                              | 462,750.81                   | 40,000,000.00                | 40,462,750.81         | -                 |                              |
| Pupil Services                                      | 43,536,352.02    |                              |                              |                              | -                     | -                 |                              |
| Improvement of Instructional Services               | 29,281,400.88    |                              |                              | 939,625.82                   | 939,625.82            | -                 |                              |
| Instructional Staff Training                        | 914,506.97       |                              |                              |                              | -                     | -                 |                              |
| Educational Media Services                          | 2,123,340.03     |                              |                              |                              | -                     | -                 |                              |
| Federal Grant Administration                        |                  |                              |                              |                              | -                     | -                 |                              |
| General Administration                              | 49,069,914.92    |                              |                              |                              | -                     | -                 |                              |
| School Administration                               | 1,429,054.54     |                              |                              |                              | -                     | -                 |                              |
| Support Services - Business                         | 22,380,035.36    |                              |                              |                              | -                     | -                 | 154,630.33                   |
| Maintenance And Operation                           | 183,927,416.00   |                              |                              |                              | -                     | -                 |                              |
| School Safety And Security                          | 26,992,131.84    |                              |                              |                              | -                     | -                 |                              |
| Student Transportation Service                      | 97,475,054.45    | 20,506.46                    |                              | 2,120,851.00                 | 2,141,357.46          | -                 |                              |
| Support Services - Central                          | 50,479,026.86    |                              |                              | 3,442,002.48                 | 3,442,002.48          | -                 |                              |
| Other Support Services                              | 250,026.16       |                              |                              |                              | -                     | -                 |                              |
| School Nutrition Program                            |                  |                              |                              |                              | -                     | -                 | 90,026,199.83                |
| Enterprise Operations                               | 55,000.00        |                              |                              |                              | -                     | -                 |                              |
| Capital Outlays                                     |                  |                              |                              |                              | -                     | -                 |                              |
| Facilities Acquisition & Construction               | 460,422.96       | 16,947,174.50                | 74,537,249.23                | 218,497,520.70               | 309,981,944.43        | -                 |                              |
| Total expenditures                                  | 1,684,669,763.30 | 16,967,680.96                | 75,000,000.04                | 265,000,000.00               | 356,967,681.00        | -                 | 90,180,830.16                |
| Excess (deficiency) of revenues over expenditures   | (17,380,809.69)  | (16,367,680.96)              | (71,000,000.04)              | (95,000,000.00)              | (182,367,681.00)      | -                 | (100,000.00)                 |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                  |                              |                              |                              |                       |                   |                              |
| Operating Transfers From Other Funds                | -                | -                            | -                            | -                            | -                     | -                 | 100,000.00                   |
| Operating Transfers To Other Funds                  | (10,430,000.00)  | -                            | -                            | -                            | -                     | -                 | -                            |
| Sale or Compensation for the Loss of Capital Assets | 100,000.00       | -                            | -                            | -                            | -                     | -                 | -                            |
| Total other financing sources (uses)                | (10,330,000.00)  | -                            | -                            | -                            | -                     | -                 | 100,000.00                   |
| Net change in fund balances                         | (27,710,809.69)  | (16,367,680.96)              | (71,000,000.04)              | (95,000,000.00)              | (182,367,681.00)      | -                 | (0.00)                       |
| Fund balances - beginning                           | 400,000,000.00   | 22,205,709.88                | 125,000,000.00               | 275,000,000.00               | 422,205,709.88        | -                 | 21,000,000.00                |
| Fund balances - ending                              | 372,289,190.31   | 5,838,028.92                 | 53,999,999.96                | 180,000,000.00               | 239,838,028.88        | -                 | 21,000,000.00                |

DEKALB COUNTY BOARD OF EDUCATION  
FY27 Tentative Budget - As of 5.7.2026  
Governmental Funds

| SCHOOL NUTRITION FUND<br>610 | SCHOOL NUTRITION FUND | NONMAJOR<br>GOVERNMENTAL FUND<br>120 | NONMAJOR<br>GOVERNMENTAL FUND<br>402 | NONMAJOR<br>GOVERNMENTAL FUND<br>404 | NONMAJOR<br>GOVERNMENTAL FUND<br>406 | NONMAJOR<br>GOVERNMENTAL FUND<br>414 | NONMAJOR<br>GOVERNMENTAL FUND<br>432 |
|------------------------------|-----------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | 89,080,830.16         | 12,644,545.00                        | 50,070,238.62                        | 32,558,480.00                        | 1,223,505.20                         | 4,776,013.00                         | 87,141.00                            |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| 612,751.00                   | 1,612,751.00          | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| 612,751.00                   | 90,693,581.16         | 12,644,545.00                        | 50,070,238.62                        | 32,558,480.00                        | 1,223,505.20                         | 4,776,013.00                         | 87,141.00                            |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | 4,830,147.00                         | 12,891,149.85                        | 21,579,334.00                        | 986,075.06                           | -                                    | 291.00                               |
| -                            | -                     | 452,735.00                           | 4,277,963.32                         | 10,053,695.00                        | -                                    | -                                    | 25,500.00                            |
| -                            | -                     | 97,773.00                            | -                                    | 49,559.00                            | -                                    | -                                    | 12,250.00                            |
| -                            | -                     | 5,000.00                             | 27,803,249.25                        | 575,000.00                           | 224,602.47                           | 4,298,413.00                         | -                                    |
| -                            | -                     | -                                    | 25,012.54                            | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | 4,725,090.10                         | 130,100.00                           | 11,999.67                            | 372,045.00                           | 38,100.00                            |
| -                            | -                     | -                                    | -                                    | 170,792.00                           | 828.00                               | 105,555.00                           | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | 154,630.33            | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | 775,000.00                           | 18,981.45                            | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | 6,131,450.00                         | 1,000.00                             | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | 352,440.00                           | 327,792.11                           | -                                    | -                                    | -                                    | 11,000.00                            |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| 612,751.00                   | 90,638,950.83         | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| 612,751.00                   | 90,793,581.16         | 12,644,545.00                        | 50,070,238.62                        | 32,558,480.00                        | 1,223,505.20                         | 4,776,013.00                         | 87,141.00                            |
| -                            | (100,000.00)          | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | 100,000.00            | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | 100,000.00            | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | -                     | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | (0.00)                | -                                    | (0.00)                               | -                                    | -                                    | -                                    | -                                    |
| -                            | 21,000,000.00         | -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| -                            | 21,000,000.00         | -                                    | (0.00)                               | -                                    | -                                    | -                                    | -                                    |

| NONMAJOR<br>GOVERNMENTAL FUND<br>462 | NONMAJOR<br>GOVERNMENTAL FUND<br>482 | NONMAJOR<br>GOVERNMENTAL FUND<br>532 | NONMAJOR<br>GOVERNMENTAL FUND<br>560 | NONMAJOR<br>GOVERNMENTAL FUND<br>581 | NONMAJOR<br>GOVERNMENTAL FUND<br>607 | NONMAJOR<br>GOVERNMENTAL FUND | TOTAL GOVERNMENTAL<br>FUNDS |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|-----------------------------|
| -                                    | -                                    | -                                    | -                                    | -                                    | -                                    | -                             | 1,035,658,864.87            |
|                                      |                                      |                                      |                                      |                                      |                                      | -                             | 163,500,000.00              |
| 6,214,671.00                         | 3,395,503.88                         | 1,652,562.00                         | 8,296,996.00                         |                                      |                                      | 22,594,103.00                 | 622,424,191.74              |
|                                      |                                      | 630,000.00                           |                                      |                                      |                                      | 98,955,552.70                 | 188,036,382.86              |
|                                      |                                      |                                      |                                      |                                      |                                      | -                             | 1,000,000.00                |
|                                      |                                      |                                      |                                      |                                      |                                      | -                             | 38,275,000.00               |
|                                      |                                      |                                      |                                      | 97,500.00                            | 1,300,000.00                         | 1,397,500.00                  | 6,635,251.00                |
| 6,214,671.00                         | 3,395,503.88                         | 2,282,562.00                         | 8,296,996.00                         | 97,500.00                            | 1,300,000.00                         | 122,947,155.70                | 2,055,529,690.47            |
|                                      |                                      |                                      |                                      |                                      |                                      |                               |                             |
| 884,689.00                           | 4,395,503.88                         | 1,481,810.00                         | 11,559,176.00                        |                                      |                                      | 58,608,175.79                 | 1,275,367,006.91            |
| 4,967,718.00                         | -                                    | 405,778.00                           |                                      |                                      |                                      | 20,183,389.32                 | 63,719,741.34               |
|                                      |                                      | 11,000.00                            | 298,830.00                           |                                      |                                      | 469,412.00                    | 30,690,438.70               |
| 42,157.00                            | -                                    |                                      | 66,443.00                            |                                      |                                      | 33,014,864.72                 | 33,929,371.69               |
|                                      |                                      |                                      |                                      |                                      |                                      | 25,012.54                     | 2,148,352.57                |
| 88,305.00                            | -                                    |                                      |                                      |                                      |                                      | 5,365,639.77                  | 5,365,639.77                |
| 231,802.00                           | -                                    | 197,895.00                           | 372,547.00                           | 115,500.00                           |                                      | 1,194,919.00                  | 50,264,833.92               |
|                                      |                                      | 186,079.00                           |                                      |                                      |                                      | 186,079.00                    | 1,615,133.54                |
|                                      |                                      |                                      |                                      | 10,500.00                            |                                      | 10,500.00                     | 22,545,165.69               |
|                                      |                                      |                                      |                                      | 22,500.00                            |                                      | 816,481.45                    | 184,743,897.45              |
|                                      |                                      |                                      |                                      |                                      |                                      | 6,132,450.00                  | 33,124,581.84               |
|                                      |                                      |                                      |                                      |                                      |                                      | 691,232.11                    | 100,307,644.02              |
|                                      |                                      |                                      |                                      | 19,700.00                            |                                      | 19,700.00                     | 53,940,729.34               |
|                                      |                                      |                                      |                                      |                                      |                                      | -                             | 250,026.16                  |
|                                      |                                      |                                      |                                      |                                      |                                      | -                             | 90,638,950.83               |
|                                      |                                      |                                      |                                      |                                      | 6,630,000.00                         | 6,630,000.00                  | 6,685,000.00                |
| -                                    | -                                    | -                                    | -                                    | -                                    | -                                    | -                             |                             |
| 6,214,671.00                         | 4,395,503.88                         | 2,282,562.00                         | 12,296,996.00                        | 168,200.00                           | 6,630,000.00                         | 133,347,855.70                | 2,265,778,881.16            |
| -                                    | (1,000,000.00)                       | -                                    | (4,000,000.00)                       | (70,700.00)                          | (5,330,000.00)                       | (10,400,700.00)               | (210,249,190.69)            |
|                                      |                                      |                                      |                                      |                                      |                                      |                               |                             |
| -                                    | 1,000,000.00                         | -                                    | 4,000,000.00                         | -                                    | 5,330,000.00                         | 10,330,000.00                 | 10,430,000.00               |
| -                                    | -                                    | -                                    | -                                    | -                                    | -                                    | -                             | (10,430,000.00)             |
| -                                    | -                                    | -                                    | -                                    | -                                    | -                                    | -                             | 100,000.00                  |
| -                                    | 1,000,000.00                         | -                                    | 4,000,000.00                         | -                                    | 5,330,000.00                         | 10,330,000.00                 | 100,000.00                  |
|                                      |                                      |                                      |                                      |                                      |                                      |                               |                             |
| -                                    | 0.00                                 | -                                    | -                                    | (70,700.00)                          | -                                    | (70,700.00)                   | (210,149,190.69)            |
| -                                    | -                                    | -                                    | -                                    | 70,700.00                            | -                                    | 70,700.00                     | 843,276,409.88              |
| -                                    | 0.00                                 | -                                    | -                                    | -                                    | -                                    | (0.00)                        | 633,127,219.19              |