

DeKalb County School District

FY2024 Final Budget Presentation



Date	Time	Location
June 12, 2023	10:30 AM	J. David Williamson Board Room
June 20, 2023	11:00 AM	Virtual

Key initiatives included in General Fund:

- Discretionary Spending

- Divisions

- 10% reduction from FY23 baseline
 - Increase for fuel, superintendent contingency, deferred maintenance.

- Schools

- \$10M - Additional funding for Horizon Schools

- Charter Schools

- Growth proportionate to revenue projection increase

- Allocations

- Divisions – zero based approach

- Schools – based on RAMP

- Additional Social-Emotional Support (Psychologist 16 (43 Total), Social Workers 16 (50 Total), School Nurses 20 (126 Total))
 - Academic Enrichment - Teachers (Gifted 26, EIP/REP 105 , Art, Music, PE/Health 18, Lead Teacher Spec. Ed. 15 , Library Media Assistants 66, 4 ESOL Specialists

Key initiatives included in General Fund:

- Benefits
 - \$51M - SHBP Increase
 - \$300K – 403b match for PSERS employees

- Salary
 - \$10.3M - Step Increases
 - \$53M – 6% Increase
 - Note – this is inclusive of \$2K teacher raise, \$1K custodial raise & 5.1% increase to bus drivers/SFN/nurses employees mandated by the state
 - \$6.5M - *Additional hourly rate increases for select job classes (Bus Drivers, Paraprofessionals, SRO's)

	CERTIFIED	CLASSIFIED
1-1-2022	\$945.00	\$945.00
1-1-2023	\$1,580.00	\$945.00
1-1-2024	\$1,580.00	\$1,195.00
1-1-2025	\$1,580.00	\$1,445.00
1-1-2025	\$1,580.00	\$1,580.00
FY24 INCREASE PP	\$7,620.00	\$2,000.00

	FY2023	6% Raise	FY2024
Bus Driver*	\$ 20,099.29	\$ 1,205.96	\$ 21,305.25
Custodian	\$ 28,350.68	\$ 1,701.04	\$ 30,051.72
SFN Assistant	\$ 13,966.55	\$ 837.99	\$ 14,804.54
Teacher	\$ 54,216.00	\$ 3,252.96	\$ 57,468.96
Paraprofessional*	\$ 22,432.30	\$ 1,345.94	\$ 23,778.24

General Fund – Changes from Tentative:

- Reduced budgeted state revenues to account for finalized QBE initial allotment.
- Increased Property Tax projection from 6-7% increase to 14% based on approved values.
- Removed spend down of unassigned fund balance.
- Reduced investment earning estimate due to market uncertainty.
- Reduced salary savings from vacant positions from 5% to 3% of budgeted positions to account for a tightening labor market.
- Increased estimated cost to apply a 6% cost of living adjustment to salary tables.
- Increased set aside for HR to increase hourly rates of bus drivers, paraprofessionals and SRO's
- Increased amounts due to charter schools proportionate to changes in revenues.
- Added athletic field lighting.
- Added four ESOL specialists.

Revenue and Fund Balance Anticipations – General Fund

	General Fund (T)	General Fund (F)
Beginning Fund Balance	\$333,000,000.00	\$333,000,000.00
Resources Requested	\$(1,450,045,822.00)	\$(1,477,214,718.00)
Estimated Revenues	\$1,412,010,364.00	\$1,454,714,718.00
Assigned Fund Reduction	\$(22,500,000)	\$(22,500,000)
Unassigned Fund Balance	\$(15,535,458)	\$(0.00)
Ending Fund Balance	\$294,964,542	\$310,500,000.00



Slide 5

MM(1) Masana Mailliard (Finance), 5/4/2022

Key initiatives included in Other funds:

Special Revenue

- ESSER (CARES II & ARP)
 - \$1.2M – ADA Assessment
 - \$116M – Roof & HVAC
 - \$27.5M – Hiring/Retention Incentives
 - \$14M - Class size reduction
 - MTSS Specialist (1/school)
 - Air conditioning for buses
 - Instructional supplies / adoptions
- Other
 - Title I
 - Special Education
 - After School

Capital Projects

- \$10M School Design
 - Sequoyah MS/HS
 - Cross Keys HS addition
 - Dresden ES
- \$10M Sprinkler Installation
- \$60M – Roof, HVAC, Facility Renovations
- \$17M - Security Technology Upgrades
 - Cameras/Access Control/Intrusion Detection
- \$10M – Fire Alarm Upgrades
- \$5M – New Buses / Fleet

**ALL FUNDS - TENTATIVE BUDGET FOR
DEKALB COUNTY BOARD OF EDUCATION
JULY 1, 2023 THROUGH JUNE 30, 2024**

	General (K-12)	Special Revenue	Debt Service	Capital Outlay	Sch. Nutrition	Total
Anticipated Funds Available						
Local Revenue	920,360,865	10,748,214	0	151,000,000	61,149,795	1,143,158,874
Interest	9,000,000					9,000,000
State Funding	523,920,581	14,948,133			0	538,868,714
Federal Funding		101,736,718			11,801,978	113,538,696
Transfers and Other Local Funds	1,433,772	4,998,766	0		2,800,000	9,232,538
Total Revenue Anticipated	1,454,714,718	132,431,830	0	151,000,000	75,651,773	1,813,798,322
Beginning Unassigned Fund Balance	288,000,000			424,679,138	29,226,079	741,905,217
Beginning Assigned Fund Balance (Gold)	45,000,000					45,000,000
Beginning Fund Balance 7/1/2023*	333,000,000	0	0	424,679,138	29,226,079	786,905,217
Total Funds Available	1,787,714,718	132,431,830	0	575,679,138	104,877,852	2,600,703,539
Budgeted Expenditures						
Instruction	824,704,604	63,402,901				888,107,506
Pupil Services	93,918,050	29,481,714				123,399,764
Instructional Staff Training	17,841,605	2,471,551				20,313,155
Instructional Staff Services	1,087,907	22,615,335				23,703,242
Educational Media Services	16,806,776	19,375				16,826,151
Federal Grant Administration		8,632,163				8,632,163
General Administration	63,485,320	1,112,838				64,598,158
School Administration	83,936,113	266,428				84,202,540
Support Services - Business	27,492,239					27,492,239
Maintenance & Operations	223,415,061	415,346		1,207,172		225,037,579
Transportation	79,184,601	275,548				79,460,149
Support Services - Central	33,173,661	941,305				34,114,966
Other Support Services	3,431,416	6,500				3,437,916
School Nutrition	335,000	2,500			75,651,773	75,989,273
Enterprise Operations	61,672	1,897,082				1,958,754
Facilities Acquisition & Construction Services				198,465,124		198,465,124
Transfers to Other Funds	8,341,294	891,245	0			9,232,539
Agency			0	5,810,913		5,810,913
Debt Service						0
Total Expenditures	1,477,214,718	132,431,830	0	205,463,209	75,651,773	1,891,781,531
Ending Unassigned Fund Balance	288,000,000					687,422,008
Ending Assigned Fund Balance	22,500,000			370,195,929		22,500,000
Ending Fund Balance 6/30/2023	310,500,000	0	0	370,195,929	29,226,079	709,922,009
Total Funds Allocated	1,787,714,718	132,431,830	0	575,679,138	104,877,852	2,600,703,539

* NOTE: Beginning fund balance are estimates. Local tax and sales tax revenues are estimated.

Next Steps

	FY2024 Budget	Millage Rate
May 24 th -28 th	Mini Sessions	
May 8 th	Tentatively Approve	Tentatively Approve
May 9 th	Post to Website	
May 19 th		BOA Approves Tax Digest Values
May 22 nd -26 th		Tax Digest Transmitted to DCSD
May 30 th -June 4 th	Notice of Budget Presentations	Press Release/Notice of Property Tax Increase/5 Year History
June 12 th	10:30 Budget Presentation #1	10:30 Millage Rate Hearing #1 6:00 Millage Rate Hearing #2
June 20 th	11:00 Budget Presentation #2 *Approve FY2024 Budget	11:00 Millage Rate Hearing #3 *Adopt Millage Rate