



# FY 2023 Proposed Final Budget Presentation June 30, 2022



**DeKalb County**  
School District

# General Fund Tentative Adopted Budget:

## **FY22 Ending/FY23 Beginning Fund Balance**

\$ 200 million

## **Estimated Revenue**

Local Revenue \$ 737.5 million

State Revenue \$ 496.6 million

**Total : \$ 1,234.1 billion**

## **FY23 Ending Fund Balance**

\$ 176.9 million

# General Fund Proposed Final Budget:

## **FY22 Ending/FY23 Beginning Fund Balance**

\$ 200 million

## **Estimated Revenue**

Local/Misc. Revenue \$ 807.8 million

State Revenue \$ 496.9 million

**Total : \$ 1,304.7 billion\***

## **FY23 Ending Fund Balance**

\$ 177.3 million

*(\*Revenue increase of \$125.5M compared to Amended **FY22** \$1,179.3)*

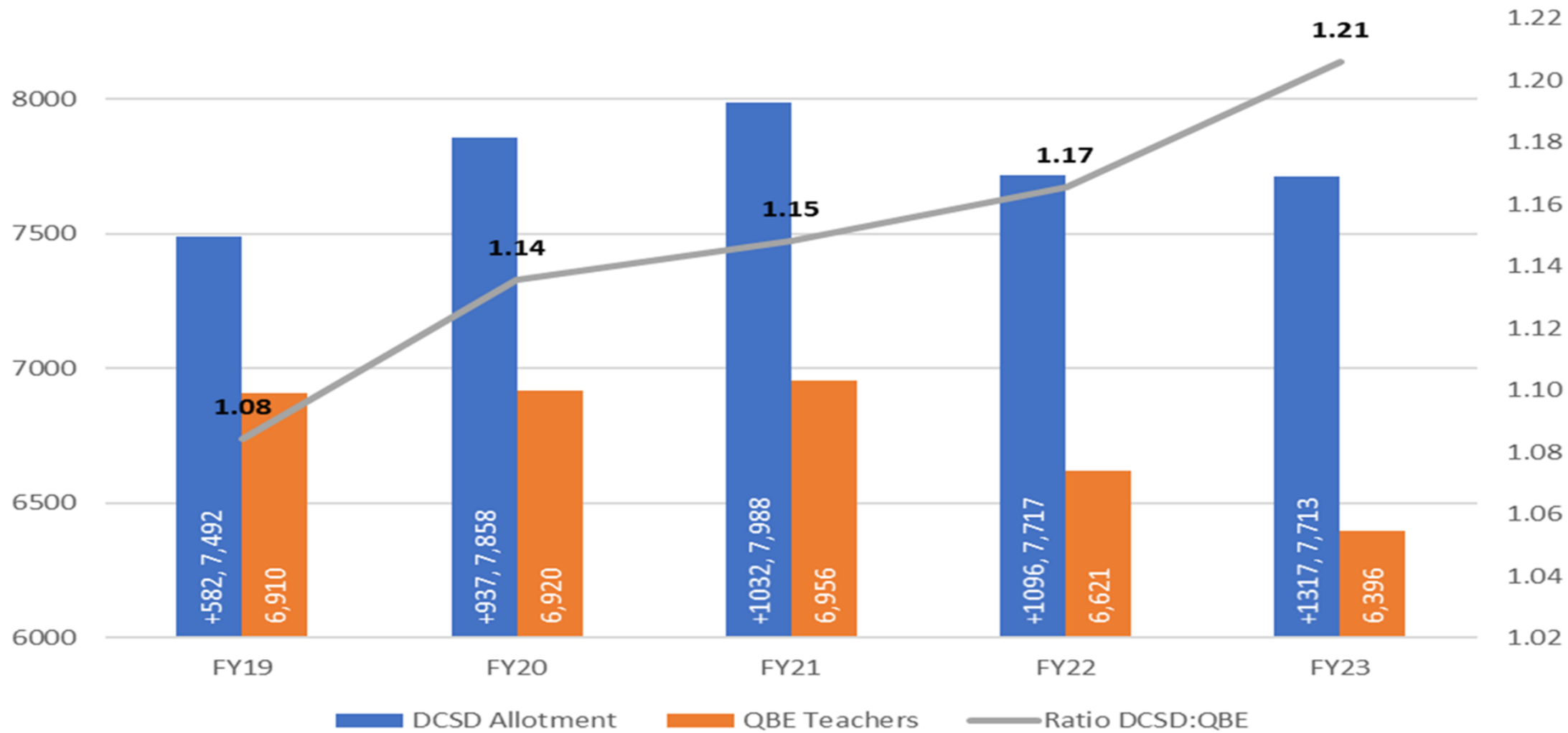
# Net Change in FY23 Tentative to Proposed Final General Fund Budget

• Additional Local Revenue	—	\$70.3 million
• Additional State Revenue	—	\$0.3 million
• Reduction in Fund Balance utilized	—	-\$0.4 million
<i>Net change in General Fund Resources</i>		<u>\$70.2 million</u>

# General Fund Budget Highlights:

- Calendar reduction day buy back -- \$25 million
- Inflation protection -- \$50 million
- Step increases -- \$20 million
- Living wages of \$15/hour -- \$5 million
- Deferred Maintenance -- \$50 million
- Psychologists, Nurses, Social Workers, School Counselors -- \$4 million
- Campus Security, School Resource Officers, Campus Supervisors -- \$6 million
- Special Education Teachers, Speech Language Pathologists, Paraprofessionals, and ESOL interpreters -- \$4 million
- Family Engagement -- \$111K
- Maintenance Helpers, Field Supervisors, Bus Mechanics, Landscapers, Operations Mechanic Supervisors -- \$2 million
- Technology Technicians, Online Registrars, IT infrastructure and equipment -- \$23 million

### DCSD Allotments vs. QBE Teachers





# Function Level Detail ALL FUNDS CONSOLIDATED BUDGET

**ALL FUNDS - TENTATIVE BUDGET FOR  
DEKALB COUNTY BOARD OF EDUCATION  
JULY 1, 2022 THROUGH JUNE 30, 2023**

**TENTATIVE  
ADOPTED**

	<b>General (K-12)</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Sch. Nutrition</b>	<b>Trust &amp; Agency</b>	<b>Total</b>
<b>Anticipated Funds Available</b>							
Local Revenue	\$735,993,744	9,271,293		\$132,000,000	11,694,446	22,257,300	\$911,216,783
Interest	90,000			2,000,000			2,090,000
State Funding	496,600,000	15,490,841			1,214,494		513,305,335
Federal Funding		467,326,727			53,391,815		520,718,542
Transfers and Other Local Funds	1,448,256	4,506,787	29,976,191		2,800,000		38,731,234
							0
<b>Total Revenue Anticipated</b>	<b>\$1,234,132,000</b>	<b>\$496,595,648</b>	<b>\$29,976,191</b>	<b>\$134,000,000</b>	<b>\$69,100,755</b>	<b>\$22,257,300</b>	<b>\$1,986,061,894</b>
<b>Beginning Fund Balance 7/1/2022 *</b>	<b>\$200,000,000</b>	<b>\$0</b>	<b>\$47,605</b>	<b>\$364,500,000</b>	<b>\$4,000,000</b>	<b>\$558,423</b>	<b>\$569,106,027</b>
<b>Total Funds Available</b>	<b>\$1,434,132,000</b>	<b>\$496,595,648</b>	<b>\$30,023,796</b>	<b>\$498,500,000</b>	<b>\$73,100,755</b>	<b>\$22,815,723</b>	<b>\$2,555,167,921</b>
<b>Budgeted Expenditures</b>							
Instruction	\$687,736,089	116,712,635					\$804,448,724
Pupil Services	79,924,675	28,341,133					108,265,808
Instructional Staff Training	26,140,743	30,601,053					56,741,796
Instructional Staff Services	1,188,410	45,749,506					46,937,916
Educational Media Services	13,696,340	19,573					13,715,913
Federal Grant Administration		3,499,612					3,499,612
General Administration	84,703,828	26,442,502					111,146,330
School Administration	58,628,738	26,498,927					85,127,665
Support Services - Business	18,987,073	26,249,075					45,236,148
Maintenance & Operations	178,132,314	72,213,017		3,900,000			254,245,331
Transportation	69,691,622	21,194,335		1,000,000			91,885,957
Support Services - Central	27,945,607	43,531,745				57,000	71,534,352
Other Support Services	1,140,627	667,089					1,807,716
School Nutrition	670,000	26,105,145			67,562,907		94,338,052
Enterprise Operations	1,346,246	1,811,313					3,157,559
Facilities Acquisition & Construction Services	0	26,102,643		112,273,868			138,376,511
Transfers to Other Funds	7,306,787	856,345		29,976,191	1,222,880	22,230,300	61,592,503
Agency							0
Debt Service			29,976,191				29,976,191
<b>Total Expenditures</b>	<b>\$1,257,239,099</b>	<b>\$496,595,648</b>	<b>\$29,976,191</b>	<b>\$147,150,059</b>	<b>\$68,785,787</b>	<b>\$22,287,300</b>	<b>\$2,022,034,084</b>
<b>Ending Fund Balance 6/30/2023</b>	<b>\$176,892,901</b>	<b>\$0</b>	<b>\$47,605</b>	<b>\$351,349,941</b>	<b>\$4,314,968</b>	<b>\$528,423</b>	<b>\$533,133,837</b>
<b>Total Funds Allocated</b>	<b>\$1,434,132,000</b>	<b>\$496,595,648</b>	<b>\$30,023,796</b>	<b>\$498,500,000</b>	<b>\$73,100,755</b>	<b>\$22,815,723</b>	<b>\$2,555,167,921</b>

\* NOTE: Beginning fund balance are estimates. Local tax and sales tax revenues are estimates. County Digest information will be available May 20, 2022.



**ALL FUNDS - PROPOSED FINAL BUDGET FOR  
DEKALB COUNTY BOARD OF EDUCATION  
JULY 1, 2022 THROUGH JUNE 30, 2023**

**PROPOSED  
FINAL  
6-16-22**

	<u>General*</u> <u>(K-12)</u>	<u>Special</u> <u>Revenue</u>	<u>Debt</u> <u>Service</u>	<u>Capital</u> <u>Outlay</u>	<u>Sch. Nutrition</u>	<u>Trust</u> <u>&amp; Agency</u>	<u>Total</u>
<b>Anticipated Funds Available</b>							
Local Revenue	\$806,262,163	9,271,293		\$132,000,000	11,694,446	22,257,300	\$981,485,202
Interest	90,000			2,000,000			2,090,000
State Funding	496,877,944	15,490,841			1,214,494		513,583,279
Federal Funding		467,326,727			53,391,815		520,718,542
Transfers and Other Local Funds	1,448,256	4,506,787	29,976,191		2,800,000		38,731,234
							0
<b>Total Revenue Anticipated</b>	<b>\$1,304,678,363</b>	<b>\$496,595,648</b>	<b>\$29,976,191</b>	<b>\$134,000,000</b>	<b>\$69,100,755</b>	<b>\$22,257,300</b>	<b>\$2,056,608,257</b>
<b>Beginning Fund Balance 7/1/2022 *</b>	<b>\$200,000,000</b>	<b>\$0</b>	<b>\$47,605</b>	<b>\$364,500,000</b>	<b>\$4,000,000</b>	<b>\$558,423</b>	<b>\$569,106,027</b>
<b>Total Funds Available</b>	<b>\$1,504,678,363</b>	<b>\$496,595,648</b>	<b>\$30,023,796</b>	<b>\$498,500,000</b>	<b>\$73,100,755</b>	<b>\$22,815,723</b>	<b>\$2,625,714,284</b>
<b>Budgeted Expenditures</b>							
Instruction	\$723,855,992	116,712,635					\$840,568,627
Pupil Services	80,925,910	28,341,133					109,267,043
Instructional Staff Training	26,141,478	30,601,053					56,742,531
Instructional Staff Services	1,613,944	45,749,506					47,363,450
Educational Media Services	15,696,340	19,573					15,715,913
Federal Grant Administration		3,499,612					3,499,612
General Administration	84,709,223	26,442,502					111,151,725
School Administration	77,000,705	26,498,927					103,499,632
Support Services - Business	18,987,073	26,249,075					45,236,148
Maintenance & Operations	180,982,269	72,213,017		3,900,000			257,095,286
Transportation	78,713,126	21,194,335		1,000,000			100,907,461
Support Services - Central	28,893,566	43,531,745				57,000	72,482,311
Other Support Services	1,898,683	667,089					2,565,772
School Nutrition	670,000	26,105,145			67,562,907		94,338,052
Enterprise Operations	0	1,811,313					1,811,313
Facilities Acquisition & Construction Services	0	26,102,643		112,273,868			138,376,511
Transfers to Other Funds	7,306,787	856,345		29,976,191	1,222,880	22,230,300	61,592,503
Agency							0
Debt Service			29,976,191				29,976,191
<b>Total Expenditures</b>	<b>\$1,327,395,096</b>	<b>\$496,595,648</b>	<b>\$29,976,191</b>	<b>\$147,150,059</b>	<b>\$68,785,787</b>	<b>\$22,287,300</b>	<b>\$2,092,190,081</b>
<b>Ending Fund Balance 6/30/2023</b>	<b>\$177,283,267</b>	<b>\$0</b>	<b>\$47,605</b>	<b>\$351,349,941</b>	<b>\$4,314,968</b>	<b>\$528,423</b>	<b>\$533,524,203</b>
<b>Total Funds Allocated</b>	<b>\$1,504,678,363</b>	<b>\$496,595,648</b>	<b>\$30,023,796</b>	<b>\$498,500,000</b>	<b>\$73,100,755</b>	<b>\$22,815,723</b>	<b>\$2,625,714,284</b>

\*Note: Beginning fund balances and revenues are estimates. The FY23 Budget includes a Full Step for all eligible employees, 2% + \$2000 cost of living and eliminates all calendar reduction days.

**ALL FUNDS - PROPOSED FINAL BUDGET FOR  
DEKALB COUNTY BOARD OF EDUCATION  
JULY 1, 2022 THROUGH JUNE 30, 2023**

**PROPOSED  
FINAL  
6-30-22**

	<u>General*</u> <u>(K-12)</u>	<u>Special</u> <u>Revenue</u>	<u>Debt</u> <u>Service</u>	<u>Capital</u> <u>Outlay</u>	<u>Sch. Nutrition</u>	<u>Trust</u> <u>&amp; Agency</u>	<u>Total</u>
<b>Anticipated Funds Available</b>							
Local Revenue	\$806,262,163	9,271,293		\$132,000,000	11,694,446	22,257,300	\$981,485,202
Interest	90,000			2,000,000			2,090,000
State Funding	496,877,944	15,490,841			1,214,494		513,583,279
Federal Funding		467,326,727			53,391,815		520,718,542
Transfers and Other Local Funds	1,448,256	4,506,787	29,976,191		2,800,000		38,731,234
							0
<b>Total Revenue Anticipated</b>	<b>\$1,304,678,363</b>	<b>\$496,595,648</b>	<b>\$29,976,191</b>	<b>\$134,000,000</b>	<b>\$69,100,755</b>	<b>\$22,257,300</b>	<b>\$2,056,608,257</b>
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<b>Total Funds Available</b>	<b>\$1,504,678,363</b>	<b>\$496,595,648</b>	<b>\$30,023,796</b>	<b>\$498,500,000</b>	<b>\$73,100,755</b>	<b>\$22,815,723</b>	<b>\$2,625,714,284</b>
<b>Budgeted Expenditures</b>							
Instruction	762,174,883	116,712,635					\$878,887,518
Pupil Services	82,850,304	28,341,133					111,191,437
Instructional Staff Training	24,645,600	30,601,053					55,246,653
Instructional Staff Services	1,189,464	45,749,506					46,938,970
Educational Media Services	16,636,615	19,573					16,656,188
Federal Grant Administration		3,499,612					3,499,612
General Administration	44,956,616	26,442,502					71,399,118
School Administration	74,210,444	26,498,927					100,709,371
Support Services - Business	18,471,466	26,249,075					44,720,541
Maintenance & Operations	180,982,269	72,213,017		3,900,000			257,095,286
Transportation	80,348,868	21,194,335		1,000,000			102,543,203
Support Services - Central	28,807,215	43,531,745				57,000	72,395,960
Other Support Services	1,932,772	667,089					2,599,861
School Nutrition	1,005,000	26,105,145			67,562,907		94,673,052
Enterprise Operations	1,346,246	1,811,313					3,157,559
Facilities Acquisition & Construction Services		26,102,643		112,273,868			138,376,511
Transfers to Other Funds	7,837,334	856,345		29,976,191	1,222,880	22,230,300	62,123,050
Agency							0
Debt Service			29,976,191				29,976,191
<b>Total Expenditures</b>	<b>\$1,327,395,096</b>	<b>\$496,595,648</b>	<b>\$29,976,191</b>	<b>\$147,150,059</b>	<b>\$68,785,787</b>	<b>\$22,287,300</b>	<b>\$2,092,190,081</b>
<b>Ending Fund Balance 6/30/2023</b>	<b>\$177,283,267</b>	<b>\$0</b>	<b>\$47,605</b>	<b>\$351,349,941</b>	<b>\$4,314,968</b>	<b>\$528,423</b>	<b>\$533,524,203</b>
<b>Total Funds Allocated</b>	<b>\$1,504,678,363</b>	<b>\$496,595,648</b>	<b>\$30,023,796</b>	<b>\$498,500,000</b>	<b>\$73,100,755</b>	<b>\$22,815,723</b>	<b>\$2,625,714,284</b>

\*Note: Beginning fund balances and revenues are estimates. The FY23 Budget includes a Full Step for all eligible employees, 2%+ \$2000 cost of living and eliminates all calendar reduction days.



# OTHER MAJOR SPECIAL REVENUE ESSER/CARES

# ESSER/CARES Planned Initiatives

- Early Learning Centers Expansion (staff) – (\$3M)
- Multi-tiered System of Support (MTSS) staff for schools – (\$34M)
- Class size reduction teachers – (\$22.7M)
- Social Emotional Learning (Behavioral) screening support – (\$4M)
- IT infrastructure and device refresh – (\$25M)

## **Facilities and Operations – ESSER/CARES Funding – (\$156M):**

- HVAC and roof replacements
- Air-conditioning for buses
- Playgrounds for elementary schools
- Replacement and upgrade of telecommunications intercom systems



# QUESTIONS