

Inspire • Achieve • Excel



2024

ANNUAL BUDGET

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About the District



DeKalb County
School District

Executive Summary

DeKalb County Board of Education was established in 1873 and is the third largest school district in the state of Georgia. DeKalb County is one of the most diverse counties in the southeast and is home to over 700,000 residents from over 180 nations. The District serves nearly 100,000 students in 138 schools and programs and employs over 13,000 faculty and staff.

The budget enclosed is a representation of the Interim Superintendent and Board of Education’s commitment to ensure student success, leading to higher education, work, and life-long learning. The Fiscal Year 2024 budget for DeKalb County Board of Education, as proposed by Interim Superintendent, Dr. Vasanne S. Tinsley is presented in this document and is aligned to the mission, vision, and strategic goals of the Board of Education. This budget will provide support for students through class size reduction, early learning center expansion, deferred maintenance program, and increased counselors, psychologists and social workers.

The proposed Total Budget for FY2024 is approximately \$1.89 billion for all funds including the General Fund. The proposed General Fund budget (operating budget) is \$1.47 billion reflecting an increase of 11.28% from the FY2023 budget. The funds that encompass the Total Budget and reflected changes include:



Funds In the Total Budget	FY2024 (In Millions)	FY2023 (In Millions)	Change (In Millions)	Percent of Change
General Fund	\$1,477.2	\$1,327.3	\$149.9	11.3%
Special Revenue	132.4	496.6	(364.20)	-73.3%
Debt Service	-	30.0	(30.0)	-100.0%
Capital Outlay	205.5	147.2	58.3	39.6%
School Nutrition	75.7	68.8	6.9	10.0%
Trust & Agency	-	22.3	(22.30)	-100.0%
Total budget	\$ 1,890.8	\$2,092.2	(\$201.4)	-9.6%

STATE REVENUE

The proposed FY2024 budget was developed in consideration of the Governor's \$2,000 salary increase for teachers and rising State Health Benefit costs. DeKalb County Schools is estimated to receive \$524.6 million for the FY2024 school year.

LOCAL REVENUE

The DeKalb property tax digest is expected to grow, due to new development and reassessments by 14% over the next year. Other local revenue is also anticipated to grow as a result of higher interest yields. The FY2024 expected local revenue from all sources is projected to be \$920.3 million.

OTHER REVENUE SOURCES

DeKalb County Schools will use approximately \$22.5 million in reserve funds to aid in balancing the General Fund budget for the 2024 fiscal year.

EXPENSES

The FY2024 DeKalb County Schools budget includes expenses for the following key initiatives:

- State Health Benefit Plan (SHBP) Increase
- 2% 403b Match for PSERS employees after 2 years of continuous employment
- Additional instructional support for Horizon Schools
- Living wage salary adjustment for bus drivers, paraprofessional, and school resource officers
- Full Step Raise for all employees
- Inflation protection – 6% Cost of Living Adjustment (COLA)
- Deferred Maintenance Program

SUMMARY OF FUNDS

- **The General Fund**, as proposed, reflects 78.2% of the Total FY2024 Budget. The general fund is the primary operating fund for the District. The focus of this budget is to support the teaching and learning activities.
- **Special Revenue Fund** accounts for specific revenue sources that are legally restricted to expenditures for specific purposes. This fund reflects categorical grants like Title and vocational grants. Also, ESSER grants are included in this fund.
- **Debt Service Fund** for the payment of principal and interest on general long-term debt.
- **Capital Outlay Fund** is for the acquisition or construction of capital facilities. This fund also includes tax proceeds from the (voter approved) education special purpose local option sales tax (E-SPLOST).
- **School Nutrition Fund** accounts for those activities for which fees are charged to external users for goods or services.

This document will be made available for public review online. www.dekalbschoolsga.org

MISSION & VISION

VISION

To inspire our community of learners to achieve educational excellence

MISSION

To ensure student success, leading to higher education, work, and life-long learning

CORE BELIEFS

We believe:

- In making sure every decision supports quality teaching and learning
- In ensuring we meet every student’s academic, social and emotional needs
- In embracing the cultural diversity of our community as a strength
- In holding everyone accountable for educational excellence



GOAL AREAS AND PERFORMANCE OBJECTIVES

Goal Area I: Student Success with Equity and Access · Improve student mastery of learning standards · Provide academically rigorous courses and/or pathways · Increase graduation rate

Goal Area II: Stakeholder Engagement and Communication · Increase the effectiveness of stakeholder engagement experiences · Improve opportunities for innovative stakeholder collaboration · Improve and ensure effective district internal and external communication

Goal Area III: Staff Effectiveness · Recruit highly qualified staff · Develop high performing staff · Retain highly effective staff

Goal Area IV: Culture and Climate · Create and maintain a safe, orderly, positive learning environment for all · Establish and maintain clear and high expectations for excellence for all stakeholders · Cultivate culturally responsive learning environments for all · Provide support for social and emotional learning for all

Goal Area V: Organizational Excellence · Ensure excellent financial management · Ensure efficient use of resources



DEKALB COUNTY BOARD OF EDUCATION

Dr. Vasanne Tinsley

DeKalb County School District Interim Superintendent/CEO

Mrs. Anna Hill

District 1

Mrs. Whitney McGinniss

District 2

Mrs. Deirdre P. Plerce

District 3 (Vice Board Chair)

Ms. Allyson Gevertz

District 4

Mrs. Vickie B. Turner

District 5

Mr. Diijon DaCosta Sr.

District 6 (Board Chair)

Dr. Joyce Morley

District 7

ORGANIZATIONAL STRUCTURE

Dr. Vasanne Tinsley

Interim Superintendent

*INSPIRE * ACHIEVE * EXCEL*

Information contained within this document only summarizes the Organizational Structure for interested individuals. If there is a discrepancy between the information in this document and the current Organizational Structure, the documents obtained in the Superintendent's Office will always govern. The DeKalb County School District reserves the right to modify, alter or discontinue these reference materials for any reason.

Revised 07.06.2022

BOARD OF EDUCATION



DIRECTOR
INTERNAL AUDITS

SUPERINTENDENT

CHIEF OF STAFF

CHIEF OPERATING
OFFICER

CHIEF FINANCIAL
OFFICER

CHIEF ACADEMIC
OFFICER

DEPUTY
SUPERINTENDENT
CEIP

CHIEF
INFORMATION
OFFICER

DEPUTY
SUPERINTENDENT
EQUITY & STUDENT
EMPOWERMENT

CHIEF HUMAN
RESOURCE
OFFICER

ASSOC. SUPT.
CONTINUOUS
IMPROVEMENT

Federal
Programs

REGIONAL I
SUPERINTENDENT

REGIONAL II
SUPERINTENDENT

REGIONAL III
SUPERINTENDENT

REGIONAL IV
SUPERINTENDENT

REGIONAL V
SUPERINTENDENT

REGIONAL VI
SUPERINTENDENT

REGIONAL VII
SUPERINTENDENT

PRINCIPALS-
REGION I

PRINCIPALS-
REGION II

PRINCIPALS-
REGION III

PRINCIPALS-
REGION IV

PRINCIPALS-
REGION V

PRINCIPALS-
REGION VI

PRINCIPALS-
REGION VII

ASSISTANT
PRINCIPALS

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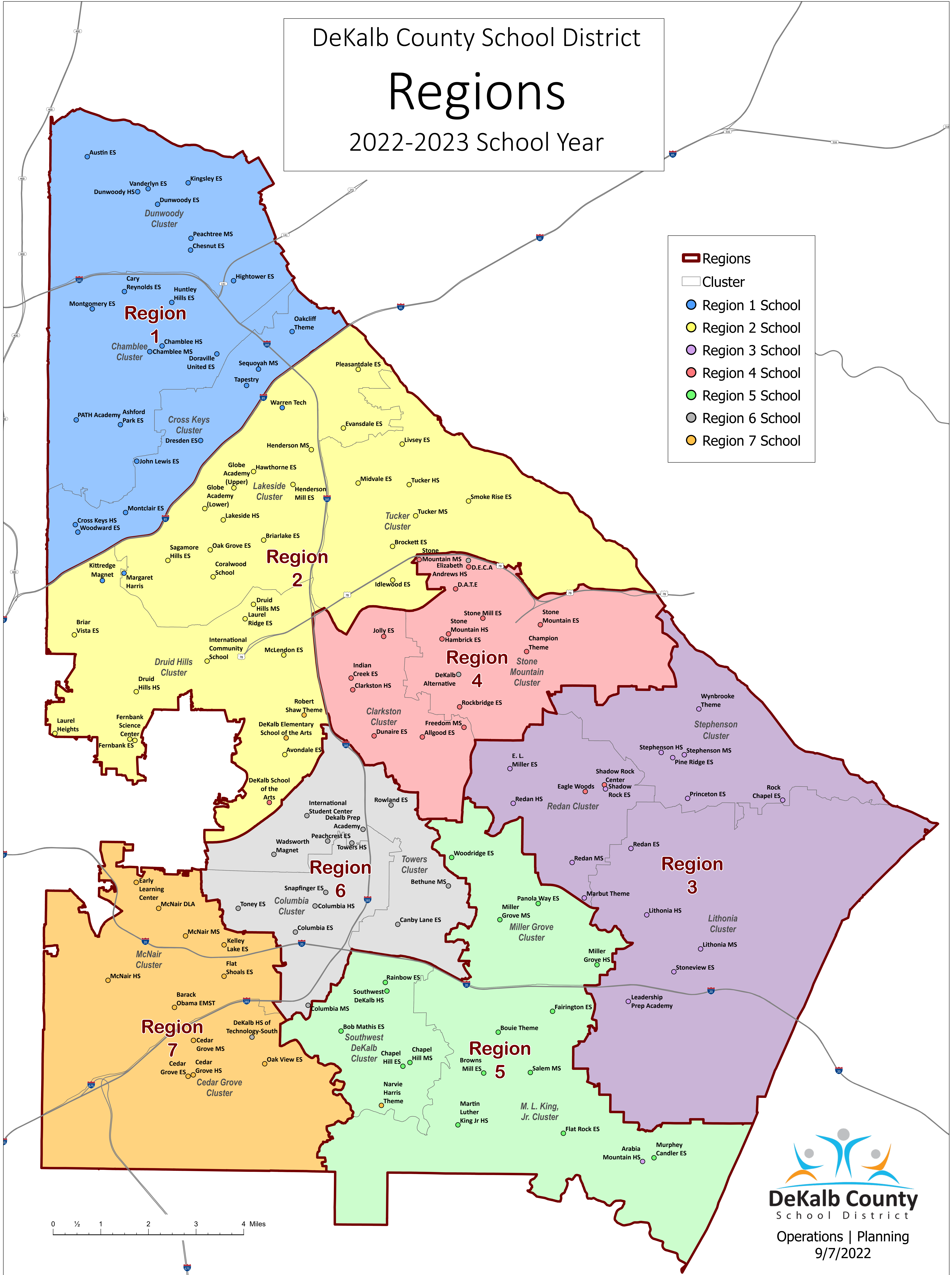
DeKalb County School District

Regions

2022-2023 School Year

Regions

- Cluster
- Region 1 School
- Region 2 School
- Region 3 School
- Region 4 School
- Region 5 School
- Region 6 School
- Region 7 School



Strategic Plan



DeKalb County
School District

STRATEGIC PROFILE



INSPIRE

ACHIEVE

EXCEL

PERFORMANCE FOUNDATIONS



VISION

To inspire our community of learners to achieve educational excellence.

CORE BELIEFS

We believe:

- In making sure every decision supports quality teaching and learning.
- In ensuring we meet every student's academic, social, and emotional needs.
- In embracing the cultural diversity of our community as a strength.
- In holding everyone accountable for educational excellence.



MISSION

To ensure student success, leading to higher education, work, and life-long learning.



EXECUTIVE SUMMARY

Building on Success

DeKalb County School District (DCSD) began the implementation of a five-year Strategic Plan in 2014. The 2014-2019 DCSD Strategic Plan united DeKalb stakeholders in meaningful and focused efforts to help each child in the district succeed.

DCSD has become a data-driven system due to the diligent efforts of monitoring, measuring, and implementing the Strategic Plan over the past five years. Decisions derived from a focus on continuous improvement based on results. The District did not just implement a plan for the past five years, but it embraced the essential and rigorous day-to-day efforts to ensure student success, leading to higher education, work, and life-long learning.

Looking to the Future

The development of the 2019-2024 Strategic Plan engaged all members of the DCSD community. A comprehensive series of community meetings allowed stakeholders to have a voice in the new strategic planning process, and a diverse planning team representing all district stakeholder groups developed the new plan. During six months of intense work, teams analyzed the strengths, weaknesses, opportunities, and threats of the school district to determine the plan direction. During the process, the stakeholder groups reaffirmed the District's mission and vision and developed new beliefs, goal areas, and elements of the Strategic Plan.

The Board of Education engaged in the plan development by monitoring progress throughout the planning year, and by providing input into the 2019-2024 vision, mission, beliefs, goal areas, and performance objectives. The Board approved the 2019-2024 DCSD Strategic Plan in July of 2019.

Facilitated meetings with district leaders occurred during the early fall of 2019 to develop the District's initiatives and action steps. An additional meeting engaged school leaders to ensure each employee of the district was prepared to implement the new plan which began with the FY20 school year.

The new 2019-2024 DCSD Strategic Plan/Balanced Scorecard resides on the school system website:
<https://www.dekalbschoolsga.org/superintendent/strategic-plan/>






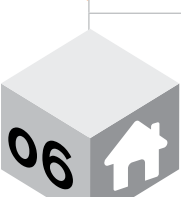
DEFINITION OF TERMS

TERMS	DEFINITIONS
Vision	The ideal future desired for DeKalb County School District.
Mission	The work every DeKalb County School District stakeholder strives to achieve each day.
Strategic Goal Areas	A framework to describe the district's strategy to reach its mission and vision.
Desired Results	The anticipated achievements within the time frame of the plan in each Strategic Goal Area.
Performance Objectives	A key measurable value that demonstrates how effectively DeKalb County School District is achieving their end result.
Strategy Map	A diagram that is used to document the primary Strategic Goal Areas and Performance Objectives that are being pursued by the DeKalb County School District between 2019-2024.
Performance Measures	A measurement of outcomes and results which generates reliable data on the effectiveness and efficiency of programs.
Initiatives	The specific programs and projects assigned to collaborative teams to attain each Performance Objective.



STRATEGY MAP

The Strategy Map is a strategic communications tool in the form of a diagram that is used to capture and communicate how the Strategic Goal Areas are being pursued by DeKalb County School District. The Strategy Map links the Strategic Goal Areas and Performance Objectives in cause and effect relationships with each other. Utilizing the Strategy Map, the alignment among divisions and schools is established and effective implementation of the DeKalb County School District Strategic Plan is realized.

GOAL AREAS		PERFORMANCE OBJECTIVES			
 01 Student Success with Equity and Access	Improve student mastery of learning standards	Provide academically rigorous courses and/or pathways	Increase graduation rate		
 02 Stakeholder Engagement and Communication	Increase the effectiveness of stakeholder engagement experiences	Improve opportunities for innovative stakeholder collaboration	Improve and ensure effective district internal and external communication		
 03 Staff Effectiveness	Recruit highly qualified staff	Develop high performing staff	Retain highly effective staff		
 04 Culture and Climate	Create and maintain a safe, orderly, positive learning environment for all	Establish and maintain clear and high expectations for excellence for all stakeholders	Cultivate culturally responsive learning environments for all	Provide support for social and emotional learning for all	
 05 Organizational Excellence	Ensure excellent financial management	Ensure efficient use of resources			
 06 Facilities	Improve and maintain facility conditions	Ensure that educational facilities meet programmatic needs	Develop and increase sustainable funding for facilities		



STRATEGIC GOAL 1

Student Success with Equity and Access

Performance Objective 1.1: Improve student mastery of learning standards

Performance Measures 1.1:

- Increase % of elementary, middle, and high school students achieving content mastery in English Language Arts (ELA), math, science, and social studies (proficient or above) as measured by CCRPI
 - Increase the % of elementary, middle, and high school students achieving progress in ELA and math (SGP 41) as measured by the CCRPI
 - Increase the % of elementary, middle, and high school students achieving progress (moving one band or more) in English Language Proficiency as measured by the CCRPI
 - Increase % of elementary, middle, and high school students demonstrating readiness in literacy as measured by the CCRPI
 - Increase % of elementary, middle, and high school students demonstrating readiness in student attendance as measured by the CCRPI
 - Increase % of elementary and middle school students demonstrating readiness in beyond the core as measured by the CCRPI
 - Increase % of high school students demonstrating readiness in accelerated enrollment, pathway completion, and college and career readiness as measured by the CCRPI
-

Performance Objective 1.2: Provide academically rigorous courses and/or pathways

Performance Measures 1.2:

- Increase the % of students accessing and participating in accelerated enrollment (Advanced Placement, International Baccalaureate, and Dual Enrollment) as measured by the CCRPI
 - Increase the evidence-based reading and writing mean scaled score on the Scholastic Aptitude Test (SAT)
 - Increase the math mean scaled score on the Scholastic Aptitude Test (SAT)
 - Increase the average composite score on the American College Test (ACT)
-

Performance Objective 1.3: Increase graduation rate

Performance Measures 1.3:

- Increase the graduation rate of the 4-year cohort
- Increase the graduation rate of the 5-year cohort

- Increase the 4- and 5-year graduation rate (CCRPI component)



STRATEGIC GOAL 2

Stakeholder Engagement and Communication

02



Performance Objective 2.1: Increase the effectiveness of stakeholder engagement experiences

Performance Measure 2.1:

- Increase the percentage of parents who somewhat agree or strongly agree that the engagement experiences are of value to them as measured by the Georgia Parents School Climate Survey
-

Performance Objective 2.2: Improve opportunities for innovative stakeholder collaboration

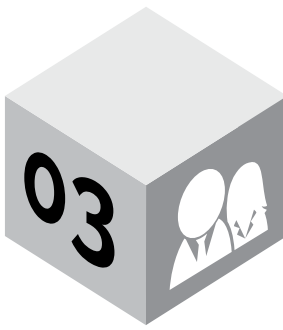
Performance Measure 2.2:

- Increase the number of district grants received annually
-

Performance Objective 2.3: Improve and ensure effective district internal and external communication

Performance Measure 2.3:

- Increase the number of followers on major social media platforms



STRATEGIC GOAL 3

Staff Effectiveness

Performance Objective 3.1: Recruit highly qualified staff

Performance Measures 3.1:

- Increase the % of hired fully-certified candidates
 - Increase the % of certified vacancies filled by the first day of school
 - Increase the % of classified vacancies filled by the first day of school
 - Increase the % of substitute fill rate for teacher absences
-

Performance Objective 3.2: Develop a high performing staff

Performance Measures 3.2:

- Increase the % of certified staff with proficient or higher evaluation ratings annually
 - Increase the % of classified staff with proficient or higher evaluation ratings annually
-

Performance Objective 3.3: Retain highly effective staff

Performance Measures 3.3:

- Increase the % of teachers retained after two years of employment
- Increase the % of teachers retained after five years of employment
- Increase the % of classified employees retained after two years of employment
- Increase the % of classified employees retained after five years of employment



STRATEGIC GOAL 4

Culture and Climate



Performance Objective 4.1: Create and maintain a safe, orderly, and positive learning environment for all

Performance Measures 4.1:

- Increase the % of schools scoring 95% and above on the Safe Schools audit rating
 - Decrease the number of in-school suspensions for all students
 - Decrease the number of out-of-school suspensions for all students
-

Performance Objective 4.2: Establish and maintain clear and high expectations of excellence for all stakeholders

Performance Measure 4.2:

- Increase the % of schools receiving four stars or higher on the CCRPI School Climate Star rating
-

Performance Objective 4.3: Cultivate culturally responsive learning environments for all

Performance Measure 4.3:

- Increase the % of elementary, middle, and high school students who meet achievement rate improvement targets as measured in the closing gaps component of the CCRPI
-

Performance Objective 4.4: Provide support for social and emotional learning for all

Performance Measures 4.4:

- Increase the % of staff trained in mental health awareness
- Increase the % of staff trained in cultural competency and cultural awareness





STRATEGIC GOAL 5

Organizational Excellence

Performance Objective 5.1: Ensure excellent financial management

Performance Measures 5.1:

- Ensure a general fund balance of a minimum of 7% of the total budget
- Maintain and improve the district's overall credit rating

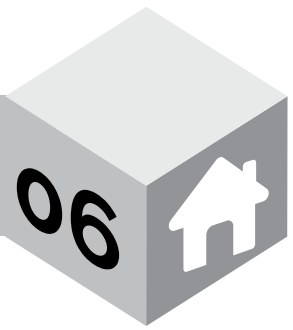
Performance Objective 5.2: Ensure efficient use of resources

Performance Measures 5.2:

- Increase the % of budget integrity as measured by an analysis of the % of budget to actual expenditures
- Increase the % of school-based expenditures to budget (teacher based)
- Increase the % of budget units and line items that are under-expended within budget (non-school based)
- Increase the % of breakfast and lunch participation rate at all school levels
- Increase the % of on-time bus arrival

STRATEGIC GOAL 6

Facilities



Performance Objective 6.1: Improve and maintain facility conditions

Performance Measures 6.1:

- Reduce the cumulative total number of open work orders in the system
 - Reduce the average number of days work orders are open
 - Increase the % of work orders closed within 30 days
-

Performance Objective 6.2: Ensure that educational facilities meet programmatic needs

Performance Measures 6.2:

- Increase the % of schools that meet 100% of key educational specifications
 - Reduce the number of portable classrooms
 - Reduce the number of schools that are over capacity
 - Reduce the number of schools that are under capacity
-

Performance Objective 6.3: Develop and increase sustainable funding for facilities

Performance Measures 6.3:

- Increase funding revenue for strategic facilities repair or system replacement
- Increase funding for facilities maintenance staffing



Student Data



DeKalb County
School District



138+

**SCHOOLS
& CENTERS**



92,672

STUDENTS



14K+

EMPLOYEES



166+

**SPOKEN
LANGUAGES**



**Largest School
District in
the Nation**



**Largest
School District
in Georgia**



166+

**Most Diverse School
District in Georgia**
(Students from 166
Different Countries)



**Several Free Teacher
Endorsements/PRIDE
Induction Program**

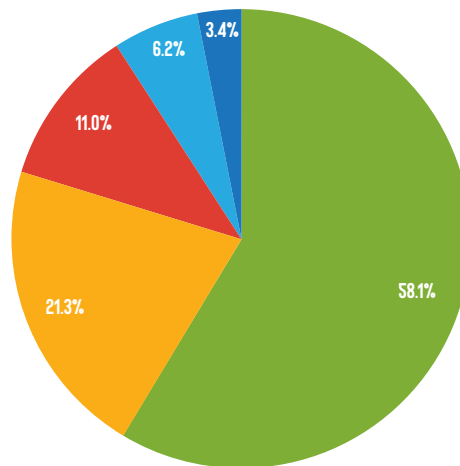
SCHOOLS

Elementary Schools	77
Middle Schools	19
High Schools	22
Program Schools (PK-12)	12
Charter Schools (K-12)	8

STUDENTS

Elementary Students	41,997
Middle Students (6-8)	18,202
High Students (9-12)	26,521
Program Schools (PK-12)	1,606
Charter Schools (K-12)	4,346

RACIAL BREAKDOWN



Black: 53,838 **Hispanic:** 19,718
White: 10,238 **Asian:** 5,733
Other: 3,145

HIGHLIGHTS

DCSD's graduation rate is **76.2%**,

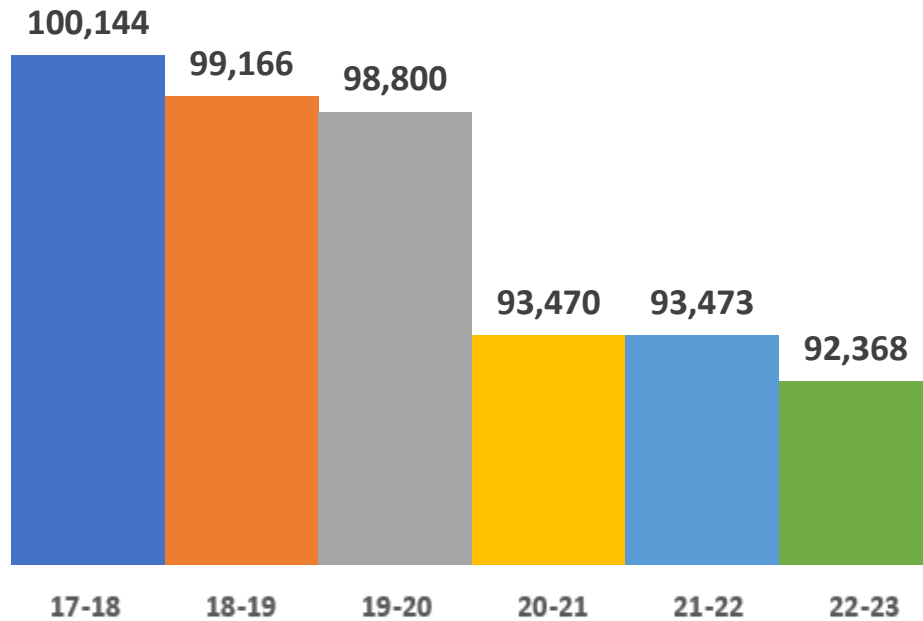
Climbing CCRPI Scores at **75.4%**

13+ schools recognized by Governor's Office of Student Achievement

6 high schools ranked among the top 100 in the state of Georgia

October Full-Time Equivalent (FTE) Enrollment and Free and Reduced Lunch (FRL) Eligibility

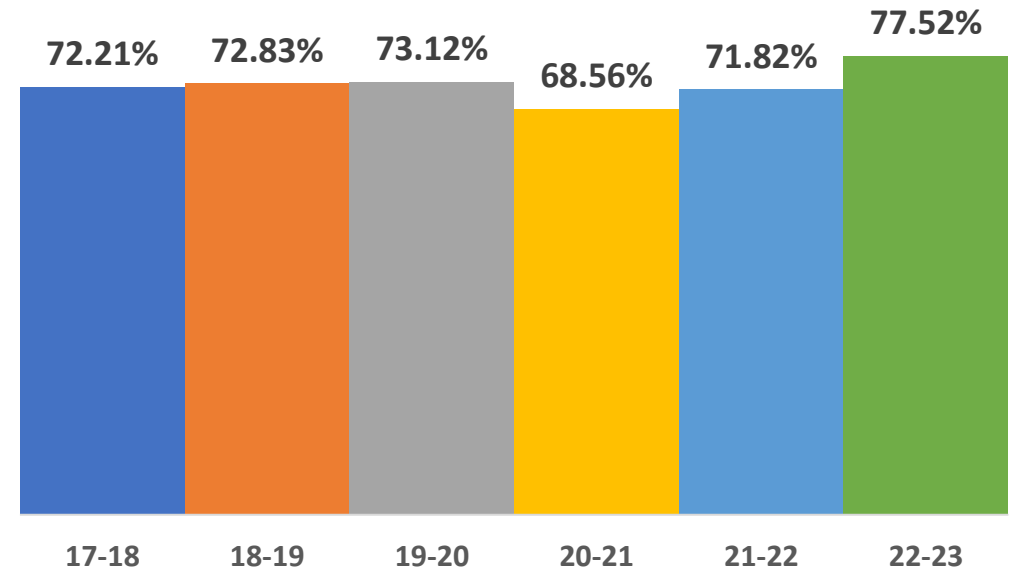
District Enrollment Total



Source: Georgia Department of Education

https://oraapp.doe.k12.ga.us/ows-bin/owa/fte_pack_ethnicsex_pub.entry_form

Free-and-Reduced Lunch (FRL)



Source: Georgia Department of Education

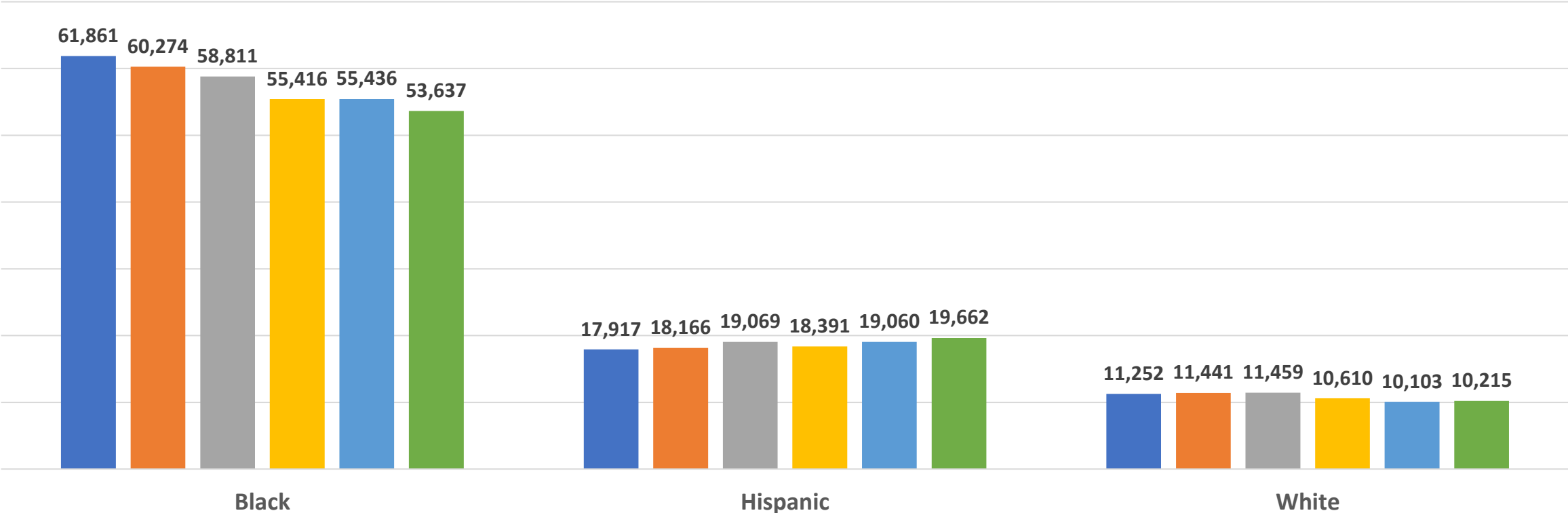
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October Full-Time Equivalent (FTE) Enrollment by Race/Ethnicity

Source: Georgia Department of Education
https://oraapp.doe.k12.ga.us/ows-bin/owa/fte_pack_ethnicsex_pub.entry_form

Black, Hispanic, and White Student Subgroups

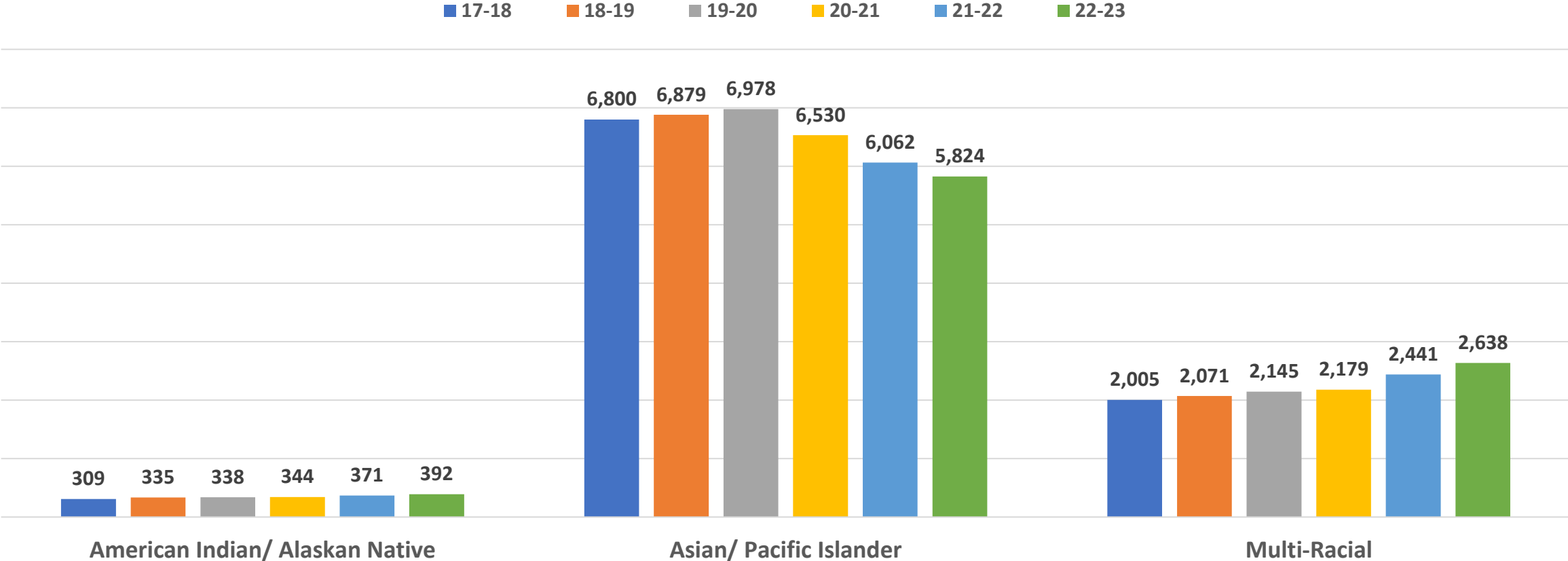
■ 17-18 ■ 18-19 ■ 19-20 ■ 20-21 ■ 21-22 ■ 22-23



October Full-Time Equivalent (FTE) Enrollment by Race/Ethnicity

Source: Georgia Department of Education
https://oraapp.doe.k12.ga.us/ows-bin/owa/fte_pack_ethnicsex_pub.entry_form

American Indian/Alaskan Native, Asian/Pacific Islander, and Multi-racial Student Subgroups



Four-Year District Graduation Rate



Four-Year Graduation Rates By Student Subgroup

A red bar graph indicates a decrease over the prior year.
A green bar graph indicates an increase over the prior year.

Student Subgroup	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
All Students	74.95	73.41	75.97	75.41	76.19
American Indian/ Alaskan	66.67	75.00	57.14	Too Few Students	60.00
Asian/Pacific Islander	68.74	70.67	78.03	81.59	85.14
Black	76.03	74.04	76.86	75.55	75.99
Hispanic	62.72	59.71	61.08	61.68	62.88
Multi-Racial	78.95	74.77	82.98	82.05	81.75
White	88.46	90.79	90.14	91.72	91.92
Economically Disadvantaged	71.00	68.73	71.60	70.32	73.87
English Learners	50.72	51.66	53.00	55.36	60.14
Students with Disability	44.25	46.48	54.56	57.80	60.30
All Students	74.95	-1.54	2.56	-0.56	0.78
American Indian/ Alaskan	66.67	8.33	-17.86	N/A	N/A
Asian/Pacific Islander	68.74	1.93	7.36	3.56	3.55
Black	76.03	-1.99	2.82	-1.31	0.44
Hispanic	62.72	-3.01	1.37	0.60	1.20
Multi-Racial	78.95	-4.18	8.21	-0.93	-0.30
White	88.46	2.33	-0.65	1.58	0.20
Economically Disadvantaged	71.00	-2.27	2.87	-1.28	3.55
English Learners	50.72	0.94	1.34	2.36	4.78
Students with Disability	44.25	2.23	8.08	3.24	2.50
	0 20 40 60 80 100 2017-2018	-5 0 5 10 Difference (18 to 19)	-20 -10 0 10 Difference (19 to 20)	-2 -1 0 1 2 3 4 Difference (20 to 21)	-1 0 1 2 3 4 5 6 Difference (21 to 22)

Five-Year District Graduation Rate



Five-Year Graduation Rates By Student Subgroup

A red bar graph indicates a decrease over the prior year.
A green bar graph indicates an increase over the prior year.

Student Subgroup	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
All Students	78.45	77.82	76.92	78.14	79.21
American Indian/ Alaskan	Too Few Students	71.43	75.00	61.90	66.67
Asian/Pacific Islander	77.42	74.17	76.42	82.16	84.29
Black	77.70	78.49	77.47	78.35	78.81
Hispanic	71.55	68.06	64.35	65.46	69.42
Multi-Racial	83.65	80.21	80.00	84.04	87.29
White	91.24	89.25	91.69	92.09	93.03
Economically Disadvantaged	75.35	74.60	73.01	74.80	74.90
English Learners	61.18	58.30	59.30	60.86	63.21
Students with Disability	53.63	47.93	50.00	58.31	64.77
All Students	78.45	-0.63	-0.90	1.22	1.07
American Indian/ Alaskan	Too Few Students	N/A	3.57	-13.10	4.77
Asian/Pacific Islander	77.42	-3.25	2.25	5.74	2.13
Black	77.70	0.79	-1.02	0.88	0.46
Hispanic	71.55	-3.49	-3.71	1.11	3.96
Multi-Racial	83.65	-3.44	-0.21	4.04	3.25
White	91.24	-1.99	2.44	0.40	0.94
Economically Disadvantaged	75.35	-0.75	-1.59	1.79	0.10
English Learners	61.18	-2.88	1.00	1.56	2.35
Students with Disability	53.63	-5.70	2.07	8.31	6.46
	0 20 40 60 80 100 2017-2018	-6 -4 -2 0 2 Difference (18 to 19)	-4 -2 0 2 4 Difference (19 to 20)	-15 -10 -5 0 5 10 15 Difference (20 to 21)	1 2 3 4 5 6 7 Difference (21 to 22)

Budgeting at DeKalb



DeKalb County
School District

BUDGETING PROCESS

BUDGET PLANNING

Budget planning activities include identifying, categorizing and prioritizing educational needs and forecasting resources to meet those needs. This step in the budgeting process incorporates goals and initiatives with input from the community, the Board, and multiple internal and external stakeholders.

BUDGET PREPARATION

DeKalb County Schools uses forecasted FTE data to apply Georgia Department of Educations’ funding formula to develop school budgets. All organizational units formulate their budgets in the winter and spring each year. The primary sources of funding include:

- **State Revenue** – QBE Allocations with considerations for the Governor’s State of the State address and proposed budget
- **Local Revenue** – Preliminary property appraisals values provided by the DeKalb Tax Commissioner’s Office



ANALYSIS & REVIEW

The Budget Oversight committee meets twice monthly throughout the budget development process to ensure compliance and adherence to the Board approved budget development calendar. Budget requests for the central departments and divisions are developed using the Allovue software. The requests are reviewed by the Budget Department for completeness, accuracy and compliance with established budget assumptions. School budgets and departmental requests are combined to create a consolidated General Fund budget. The consolidated General Fund Budget is presented to the Superintendent for review and edit prior to Board review. The considerations for the Consolidated General Fund budget include:

- **Actual Student Enrollment** – The Planning Dept. provides an estimate for student enrollment for the upcoming year.
- **Resource Allocation/Methodology Plan (RAMP)** – Allotments and staffing are determined based on actual enrollment as of October 2022 to develop school budgets.
- **Department Budgets** - Departments developed budgets, using their approved FY23 budgets as a baseline to support the District's strategic goals and initiatives.

ADOPTION & APPROVAL

Once the consolidated General Fund budget is accepted by the Superintendent, it is drafted for Board review and approval. The tentative budget reflects the results of an internal review of the budget requests conducted by the Superintendent, Chief Financial Officer, and Deputy Chief Financial Officer. In accordance with Georgia law, the DeKalb Board of Education shall hold at least two public hearings to allow the public to have input on the proposed budget prior to adoption. After the budget hearings have been conducted, revisions can be made to reflect the inclusion of public input. Budget adoption is the final step.

IMPLEMENTATION

DeKalb County School District's fiscal year begins July 1st and concludes on June 30th of each year.

BUDGET MANAGEMENT

TRANSFERS OF APPROPRIATIONS (BUDGET TRANSFERS)

Budget transfers are permitted and managed through the Touchpoint accounting software system. Budget appropriation can be transferred in the following instances:

- Transfers from line item to line item within the same fund.
- Transfers from line item to line item within the same location/division.

These budget transfers are entered into the Touchpoint accounting system and approved through the identified approval workflow.

MONTHLY REVIEW & VARIANCES

Adequate budget appropriation authority is required prior to acquisition of goods or services to minimize negative variances. Upon completion of the monthly financial statements, appropriations are compared with month to date actual spending to determine year-to-date percentage of budget appropriation consumed.

MONTHLY FINANCIAL STATEMENTS

Monthly financial statements shall be prepared and provided to facilitate management control of financial operations and to provide full disclosure of the financial position of the school district.

FINANCIAL & COMPLIANCE AUDIT

In accordance with Georgia state law, the Board shall have an annual independent audit of the financial records of DeKalb County School District (DCSD).

PURCHASING

The DCSD Purchasing & Accounts Payable Policy guides all purchasing activity in the district and is the primary source of reference based upon DeKalb County Board of Education (“Board of Education”) governance.

FINANCIAL RECORDS

Financial records are stored securely and maintained in compliance with mandatory records retention policies. Budgets are available on the DCSD website,

www.dekalbschoolsga.org

DISTRICT BUDGET POLICIES & PROCEDURES

<p>ORIGINAL ADOPTED DATE: 09/11/2000</p> <p>LAST REVISED DATE: 12/14/2011</p> <p>LAST REVIEWED DATE: 12/14/2011</p>	<p>Status: ADOPTED</p>
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In accordance with Georgia law and State Board of Education policy, a budget for the DeKalb County School District shall be prepared annually and submitted to the DeKalb County Board of Education for approval. In keeping with sound fiscal operation, the school budget should be based on tax revenues to be received during the fiscal year of the proposed budget.

The Board shall adopt budgets for all fund types for the fiscal year. The fiscal year shall be the period corresponding to the fiscal year for the State Department of Education, which is the calendar period July 1 through June 30 of the succeeding calendar year.

The Superintendent shall annually prepare and submit to the Board a draft budget for the coming fiscal year. The draft budget shall be submitted to the Board in sufficient time to allow thorough review and discussion of estimated revenues and proposed expenditures and to complete the steps necessary to assure adoption of a final budget prior to July 1 of the fiscal year in question.

Each year, the Chief Financial Officer (“CFO”) shall inform the Superintendent of the estimated increase or decrease in the tax digest, including information such as the current digest, estimated new digest, current tax dollars, estimated tax dollars, and percent of increase or decrease in digest and tax dollars.

In April of each year, the Superintendent shall present to the Board the estimated budgeted expenditures for special revenue, debt service, capital outlay, enterprise, and trust and agency funds and the preliminary operating budget.

The Superintendent shall make a prioritized list of new or expanded programs to be considered by the Board should the Board believe there is adequate financing to implement any or all of the suggested programs. During its budget work sessions, the Board may offer suggested changes, which the Superintendent may or may not consider in the proposed budget.

The Superintendent shall be authorized to operate the District under the financial provisions of the budget. The Superintendent shall present a financial statement to the Board for each calendar month showing a comparison between the actual receipts and expenditures and the budgeted receipts and expenditures.

The Superintendent may approve adjustments of less than ten percent of the amount budgeted for expenditures in any budget function for any fund. The Superintendent shall report to the Board concerning such adjustments not later than the next regular meeting of the Board. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by ten percent or more the amount budgeted for that function in the Board-approved budget, the Superintendent must request a budget amendment by the Board to authorize the additional anticipated expenditures.

The CFO is responsible for the development and preparation of the annual school budget and its presentation in orderly form to the Superintendent, in keeping with the dates and schedule as required by the DeKalb County Board of Education and the Georgia Department of Education. The CFO also is responsible to the Superintendent for the preparation and submission of all necessary monthly, annual, and periodic financial reports.

Public hearings on the budget will be held during the month prior to the formal adoption of the budget to receive feedback from citizens on the proposed budget. There shall be at least fifteen days between the initial presentation of the proposed budget to the Board of Education and the formal adoption of the budget. Two public hearings are to be held between the initial presentation and formal adoption of the budget.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: To access the policy references, click here State of Georgia Terms and Conditions (<https://simbli.eboardsolutions.com/SU/amIqTZiB9plushNjI6WXhfiOO==>) and close the LexisNexis tab, which will return you to the policy. Click on the links below to be taken to each specific code. You should only have to do this one time per session.

State References	Description
O.C.G.A. 20-02-0067	Local school system or school subject to corrective action plan for budget deficit; financial operations form; publication; mailing to Department of Education and local governing body. - https://simbli.eboardsolutions.com/SU/8S288Dg4fWKVxu5eWe05Xw==
O.C.G.A. 20-02-0164	Local five mill share funds - https://simbli.eboardsolutions.com/SU/uLAYykb5psyFqbLwSBv5LA==
O.C.G.A. 20-02-0167	Funding for direct instructional, media center and staff development costs; computerized uniform budget and accounting system; submission of local budget to state board; provision of certain information by local boards - https://simbli.eboardsolutions.com/SU/EcSIASBMxslshGESw2ngJMTfg==

O.C.G.A. 20-02-0167.1 Public meetings on proposed annual budget; notice; electronic copies; exceptions for certain nonprofits - <https://simbli.eboardsolutions.com/SU/bjujGvgZUCYxz0qls9tFig==>

O.C.G.A. 20-02-0171 Minimum direct classroom expenditures; waivers; sanctions for noncompliance; submission of budget and expenditure information; rules and regulations - <https://simbli.eboardsolutions.com/SU/gnJ82GsGGKYrtVnSneaUXA==>

O.C.G.A. 20-02-0243 Withholding funds for failure to comply with QBE requirements - <https://simbli.eboardsolutions.com/SU/wz2fVyVRYITuTldEdQGgBg==>

O.C.G.A. 20-14-0049.10 Legislative intent-transparency and accuracy of financial information of school systems and schools - <https://simbli.eboardsolutions.com/SU/CVF12lu7v0uG9LeTf8MSqQ==>

O.C.G.A. 20-14-0049.11 Financial information available on websites - <https://simbli.eboardsolutions.com/SU/HHYCPEASBji6bkCcVvDzoQ==>

O.C.G.A. 20-14-0049.12 Rules and regulations; deadline for publication of information required by Code Section 20-14-49.11 - <https://simbli.eboardsolutions.com/SU/slsh9e0mgkiNkcuXC2plusEZ9A3w==>

O.C.G.A. 48-05-0032.1 Millage rate hearing notice -
<https://simbli.eboardsolutions.com/SU/K1slshoEDeil64plusGaj3ey5Q5Q==>

Rule 160-5-2-.21 Annual Financial and Budget Reports -
<https://simbli.eboardsolutions.com/SU/6plusUCkjq9deMkT6eqCdWgQ==>

Rule 160-5-2-.02 Withholding of Funds From Local Units of Administration -
<https://simbli.eboardsolutions.com/SU/0GcM8twPv5vPFBc0liUQsg==>

Rule 160-4-9-.06 Charter Authorizers, Financing, Management, and Governance Training -
<https://simbli.eboardsolutions.com/SU/plusvFSzbBTwYICbVum419KoQ==>

The DeKalb County Board of Education does hereby announce that the millage rate will be set at a virtual meeting to be held on Tuesday, June 20, 2023 at 11:00 a.m., and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

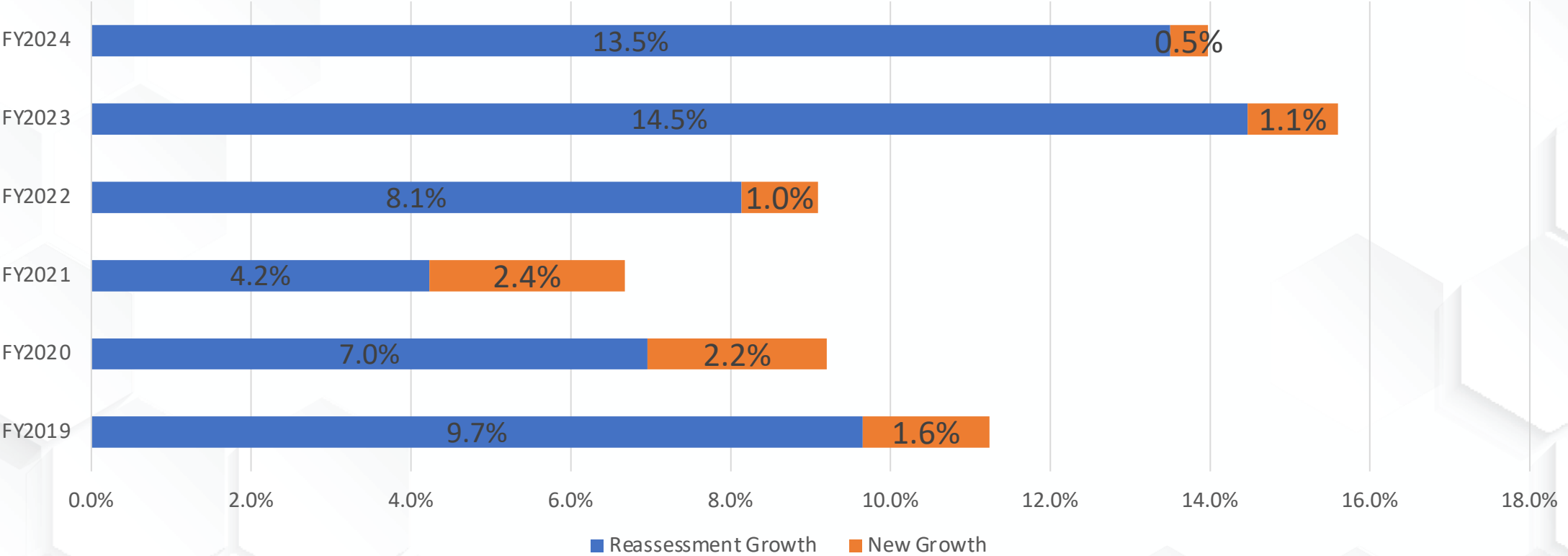
DEKALB COUNTY SCHOOL	2018	2019	2020	2021	2022	2023
Real & Personal	27,176,816,870	29,435,406,772	31,246,962,470	34,122,819,977	39,317,136,425	44,929,518,663
Motor Vehicles	288,361,800	225,493,960	171,567,210	134,054,590	115,738,250	107,276,120
Mobile Homes	476,807	494,206	581,611	533,582	493,792	589,147
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	38,569	174,154	115,336	154,590	12,193	212,685
Gross Digest	27,465,694,046	29,661,569,092	31,419,226,627	34,257,562,739	39,433,380,660	45,037,596,615
Less M& O Exemptions	3,621,177,159	3,884,444,099	4,114,273,259	4,456,196,491	5,071,677,201	5,773,409,485
Net M & O Digest	23,844,516,887	25,777,124,993	27,304,953,368	29,801,366,248	34,361,703,459	39,264,187,130
Gross M&O Millage	23.28	23.18	23.08	23.08	23.08	23.08
Less Rollbacks	-0.10	-0.10	0.00	0.00	0.00	0.00
Net M&O Millage	23.18	23.08	23.08	23.08	23.08	23.08
Total School Taxes Levied	\$552,715,901	\$594,936,045	\$630,198,324	\$687,815,533	\$793,068,116	\$906,217,439
Net Taxes \$ Increase	\$53,857,528	\$42,220,143	\$35,262,279	\$57,617,209	\$105,252,583	\$113,149,323
Net Taxes % Increase	10.80%	7.64%	5.93%	9.14%	15.30%	14.27%

NOTES:

1. THE NET LEVY DOES NOT REFLECT ACTUAL REVENUE RECEIVED OR AVAILABLE DUE TO VALUE ADJUSTMENTS RESULTING FROM APPEALS, DELINQUENT TAXES, COLLECTIONS FROM PRIOR YEARS, AND A FEE OF 1.25% PAID TO THE COUNTY FOR BILLING AND COLLECTIONS.
2. THE 2023 MILLAGE RATE IS THE PROPOSED RATE. THE PROPOSED SCHOOL OPERATIONS MILLAGE IS 23.08 MILLS.
3. 2023 DIGEST FIGURES ARE AN ESTIMATE.

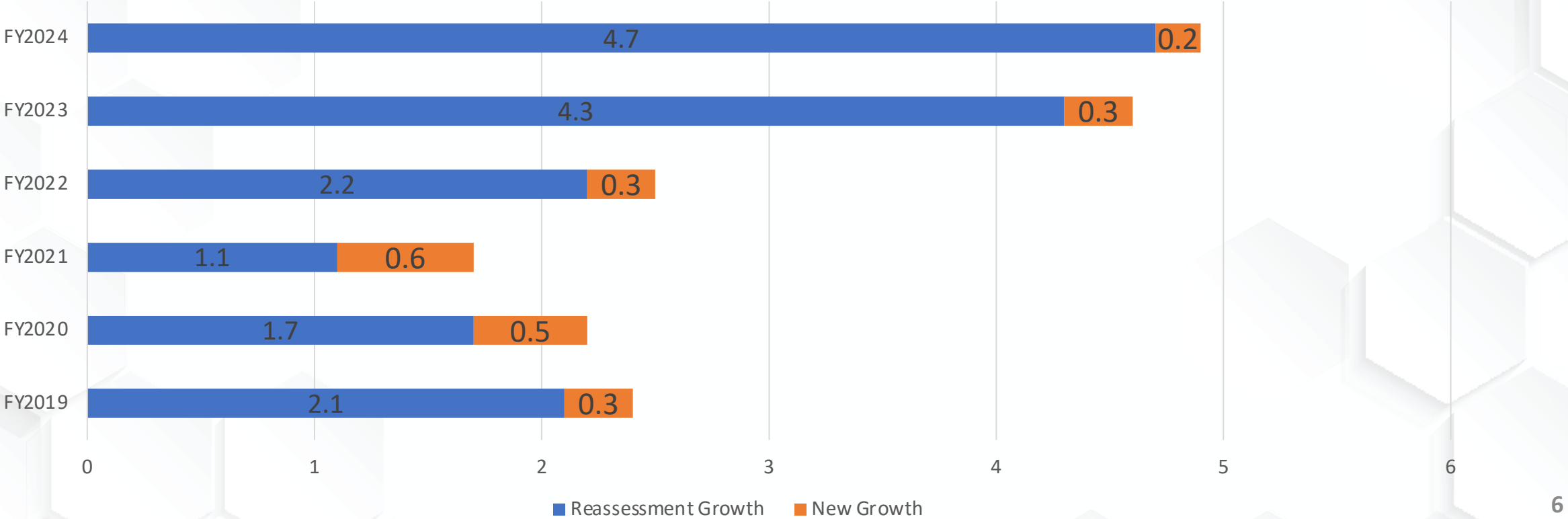
Historical Digest Changes

Net Digest Growth (Percent)



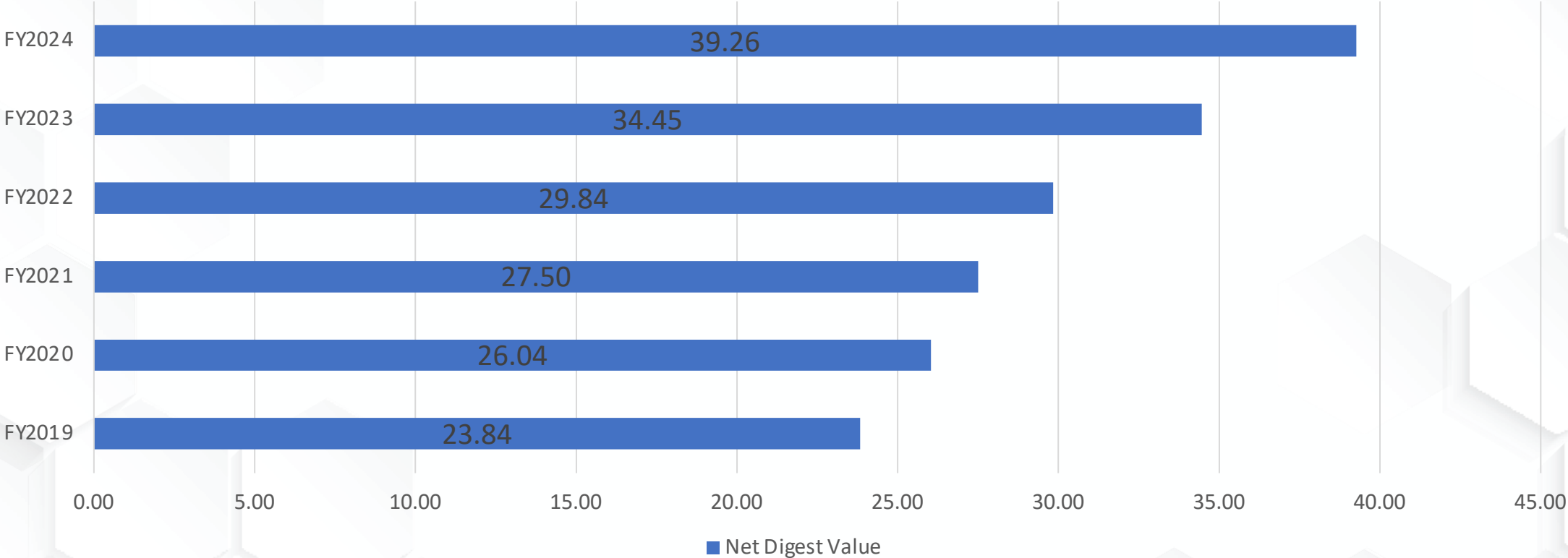
Historical Digest Changes

Net Digest Growth (Billions)



Historical Digest Changes

Net Digest Values (Billions)



Historical Millage Rates

The millage rate for FY24 was tentatively set at 23.08 mills on May 8, 2023.

Fiscal Year	Tax Year	Millage Rate	*Value of 1 Mill	*School Tax
2024	2023	23.08	37.6	868.0
2023	2022	23.08	34.4	793.1
2022	2021	23.08	29.8	687.8
2021	2020	23.08	27.3	630.3
2020	2019	23.08	25.8	594.9
2019	2018	23.18	23.8	552.7

*(millions)

FY2024 BUDGET CALENDAR

Superintendent provides input on the FY2024 Budget Calendar	September 2022
School-Based Budget Allotment development meeting is held (C&I, Operations, HR, Federal Programs, Equity and Student Support, Continuous Improvement)	September 2022
FY24 School-Based Allotment drafts are prepared	November 2022
Community stakeholder survey is released for input on FY2024 budget priorities	October 2022
Board Adopts Proposed FY2024 Budget Calendar	October 2022
Budget Oversight Committee is held (cross-functional team of Divisions, Regions, and Focus Group) finalizes meetings, activities for FY24 Budget.	October 2022- January 2023
Finance distributes Allowue budget worksheets and instructions to departments	November 2022
Superintendent Report is shared on preliminary initiatives for FY24 Budget	November 2022
Budget Oversight Committee meeting is held and Divisions prepare line-item FY2024 Budget requests	December 2022
Enrollment forecast is presented to the Board	December 2022
FY2024 School Allotments is presented to the Board	December 2022
Superintendent and Cabinet meet to discuss FY2024 Budget requests	February 2023
Superintendent reviews final Division requests	March 2023

FY2024 Budget mini-sessions are held with the Board	April 2023
Board adopts FY2024 Tentative Budget/Revenue projections and Tax Levy	May 2023
FY2024 Forecasted revenue is presented to the Board	May 2023- June 2023
FY2024 Budget Presentation of the General Fund Budget/Revenue Projections	June 2023
FY2024 Budget is Published and shared on district's website	June 2023
1st Public Budget Hearing is held to solicit feedback regarding the FY2024 Budget	June 2023
Tax Digest and Five-Year History of Levy is advertised	June 2023
2nd Public Budget Hearing is held to solicit feedback regarding the FY2024 Budget	June 2023
1st & 2nd Millage Hearings are held	June 2023
3rd Millage Hearing is held (If necessary)	June 2023
Board adopts Final FY2024 Budget and Millage Rate	June 2023
Finance prepares final documents for County and State	June 2023

FY2024 BUDGET HIGHLIGHTS

General Fund

- Full Step
- Living Wage Salary Adjustments (e.g., Bus Drivers, Paraprofessionals, SRO's)
- Inflation protection – 6% COLA/Retention Incentives
- SHBP Increase
- 403b Match for PSERS employees after 2 years
- Counselors, Psychologists and Nurses (increased allotments)
- Schools: Implementation of RAMP additional district support
- Divisions: 10% Reduction from FY23 baseline and increase in fuel, contingency, and deferred maintenance
- Horizon Schools – \$10M additional instructional and non-instructional support

Special Revenue (ESSER & Title)

- Class size reduction in ESSER/ARP funds
- ADA Assessment
- Hiring /Retention Incentives
- Multi-tiered System of Support (MTSS) staff for all schools in ESSER/ARP Funds
- Roof & HVAC
- Air Conditioning for buses
- Instructional Supplies/Adoptions

Capital Projects

- \$10M School Design
 - Sequoyah MS/HS
 - Cross Keys HS Addition
 - Dresden ES
- Sprinkler Installation
- Roof, HVAC, Facility Renovations
- Security Technology Upgrades
- Roof & HVAC
- Fire Alarm Upgrades
- 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	920,360,365	10,748,214		151,000,000	61,049,795	1,143,158,374
Interest	9,000,000		0			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
<i>Beginning Unassigned Fund Balance</i>	288,000,000			424,679,138	29,226,079	741,905,217
<i>Beginning Assigned Fund Balance (Gold)</i>	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	16,806,176	19,375				16,825,551
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	205,483,209	75,651,773	1,890,781,531
<i>Ending Unassigned Fund Balance</i>	288,000,000	0	0	370,195,929	29,226,079	687,422,008
<i>Ending Assigned Fund Balance</i>	22,500,000					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.

GENERAL FUND

YEAR OVER YEAR COMPARISON

	FY2024	FY2023	Difference	% Change FY23 to FY24
Instruction	\$824,704,604	\$762,174,883	\$62,529,711	8.20%
Pupil Services	\$93,918,050	\$82,850,304	\$11,067,746	13.36%
Instructional Staff Training	\$17,841,605	\$24,645,600	(\$6,803,695)	-27.61%
Instructional Staff Services	\$1,087,907	\$1,189,464	\$101,557	8.54%
Educational Media Services	\$16,806,176	\$16,636,615	\$169,561	1.02%
Federal Grant Administration	-	-	-	0.0%
General Administration	\$63,485,320	\$44,956,616	\$18,528,704	41.21%
School Administration	\$83,936,113	\$74,210,444	\$9,725,669	13.11%
Support Services - Business	\$27,492,239	\$18,471,466	\$9,020,773	48.84%
Maintenance & Operations	\$223,415,061	\$180,982,269	\$42,432,792	23.45%
Transportation	\$79,184,601	\$80,348,868	(\$1,164,267)	-1.45%
Support Services - Central	\$33,173,661	\$28,807,215	\$4,366,446	15.16%
Other Support Services	\$3,431,416	\$1,932,772	\$1,498,644	77.54%
School Nutrition	\$335,000	\$1,005,000	(\$670,000)	-66.67%
Enterprise Operations	\$61,672	\$1,346,246	(\$1,284,574)	-95.42%
Facilities Acquisition & Construction Services	-	-	-	0.0%
Transfers to Other Funds	\$8,341,294	\$7,837,334	\$504,082	6.43%
Agency	-	-	-	0.0%
TOTAL:	\$1,477,214,718	\$1,327,395,096	\$149,819,622	

DESCRIPTION OF FUNCTIONS

INSTRUCTION: Instruction includes activities dealing directly with the interaction between teachers and students. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

PUPIL SERVICES: Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES: Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities.

INSTRUCTIONAL STAFF TRAINING: Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel.

EDUCATIONAL MEDIA SERVICES: Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

FEDERAL GRANT ADMINISTRATION: Activities concerned with the demands of Federal Programs grant management.

GENERAL ADMINISTRATION: Activities concerned with establishing and administering policy for operating the district. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

SCHOOL ADMINISTRATION: Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

SUPPORT SERVICES - BUSINESS: Activities concerned with the fiscal operation of the district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

MAINTENANCE AND OPERATION OF PLANT SERVICES: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

STUDENT TRANSPORTATION SERVICE: Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

SUPPORT SERVICES - CENTRAL: Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing,

editing and other preparation necessary to disseminate information to students, staff and the general public.

OTHER SUPPORT SERVICES: All other support services not properly classified elsewhere.

SCHOOL NUTRITION PROGRAM: Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES: Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

TRANSFERS TO OTHER FUNDS: Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control, including transfers to other funds.



Division Budget Summaries



DeKalb County
School District

DIVISION BUDGET SUMMARIES

	FY2023	FY2024	Difference	% Change FY23 to FY24
BOE Executive Office	942,807	923,293	(19,514)	-2.07%
Continuous Improvement	12,821,596	10,819,858	(2,001,738)	-15.61%
Curriculum & Instruction	86,064,901	75,590,594	(10,474,307)	-12.17%
DCEIP	8,276,019	5,001,858	(3,274,161)	-39.56%
Equity & Student Empowerment	33,890,284	17,988,550	(15,901,734)	-46.92%
Facilities & Operations	197,941,718	220,913,258	22,971,540	11.61%
Finance	32,868,532	27,570,851	(5,297,681)	-16.12%
Human Resources	23,153,598	10,270,919	(12,882,679)	-55.64%
Information Technology	42,412,029	39,969,648	(2,442,381)	-5.76%
Regional Superintendents	4,017,150	4,505,188	488,038	12.15%
Superintendent (includes Public Safety and Internal Audit)	21,694,738	28,772,440	7,077,702	32.62%
Total	464,083,372	442,326,457	(21,756,915)	-4.69%

SUPT. OFFICE

DIVISION NUMBER: 010

FUNCTION

To ensure student success, leading to higher education, work, and life-long learning. The departments within this division include: Campus Security, Internal Audit, and the Office of the Superintendent.

OBJECTIVE

Improve student mastery of learning standards. Increase the effectiveness of stakeholder engagement experiences. Recruit highly qualified staff. Create and maintain a safe, orderly, and positive learning environment for all. Ensure excellent financial management. Improve and maintain facility conditions.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Key Initiatives include Curricular Alignment and Adoption of Relevant Curriculum Resources; Enhancing Staff Capacity through Professional Growth Academies and CoHorts; Develop Processes and SOPs based on data (data-based decision making across divisions); Development and Implementation of a Robust CMP resulting in well-maintained, upgraded, and/or new facilities; Fully launch new Business and Financial Management System to ensure compliance with industry standards in the areas of Finance, Auditing, and Human Capital.

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	252	Amount Requested		Impact of Change	
Total Salaries/Benefits:	18,875,627	# of Employees	257	# of New Position (s) Requested	0
Total Discretionary Funds	2,819,111	Total Salaries/Benefits	22,645,271	Cost of Position (s) Requested	3,769,644
Total Division Budget	21,694,738	Total Discretionary Funds	6,127,169	Amount of Discretionary Increase	3,308,058
		Total Requested Budget	28,772,440	Total Cost of Change	7,077,702

REQUEST JUSTIFICATION

The change in the number of employees reflects positions that report directly to the superintendent that were relocated to align with the reporting/organizational structure. These are not new positions, they are existing positions approved in prior years budgets listed in other departments. The increase in salary & benefits reflects SHBP increase per employee, and 6% raise for FY2024. The increase in discretionary funds reflects the inclusion of the annual cost of security upgrades in DCSD schools. This cost is included in the Public Safety budget.

BOE EXECUTIVE OFFICE

DIVISION NUMBER: 015

FUNCTION

The Board establishes expectations for the District and its administration through the vision, goals, strategic plan, budget priorities, and board policy. The Board also defines resources through its budget, and the parameters through board policy within which the District will operate.

OBJECTIVE

The Board is committed to continuous improvement in the District and in its capacity to govern effectively. In order to accomplish this, the resources and support for professional learning for Board members and staff, office and technology supplies to support the work of the staff in the Board of Education office are needed to fulfill the goals and objectives of the District.

DIVISION STRATEGIC ALIGNMENT & SERVICES

One key initiative of the BOE Office to improve its day-to-day operational effectiveness by reorganizing the work of the staff. By adding one additional staff person, the reorganization will allow for a revised assignment of duties for each employee. The desired outcome of the reorganization is to produce higher performing staff on a continuous basis.

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	11	Amount Requested		Impact of Change	
Total Salaries/Benefits:	624,036	# of Employees	10	# of New Position (s) Requested	-1
Total Discretionary Funds	318,771	Total Salaries/Benefits	636,074	Cost of Position (s) Requested	12,038
Total Division Budget	942,807	Total Discretionary Funds	287,219	Amount of Discretionary Increase	(31,552)
		Total Requested Budget	923,293	Total Cost of Change	(19,514)

REQUEST JUSTIFICATION

An executive assistant position was eliminated resulting in a reduction in the number of employees. The Salary & Benefits includes SHBP increase, and 6% raise, and discretionary funds have been reduced by 10% of prior year budgeted amount.

**REGIONAL SUPT.
OFFICE**

DIVISION NUMBER: 020

FUNCTION

To provide leadership, support, and to ensure student success, leading to higher education, work and life-long learning for community, staff and student engagement.

OBJECTIVE

The proposed budget includes general office supplies needed to carry out daily activities, technology, books, periodicals, dues and membership fees to develop professional growth in our leaders in order to carry out the core beliefs and commitments to all of our stakeholders.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Goal Area I: Student Success and Equity

Goal Area III: Staff Effectiveness

Goal Area V: Organizational Excellence

FY2023 / FY2024 COMPARISON

FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	29	Amount Requested		Impact of Change	
Total Salaries/Benefits:	3,935,256	# of Employees	28	# of New Position (s) Requested	-1
Total Discretionary Funds	81,894	Total Salaries/Benefits	4,429,588	Cost of Position (s) Requested	494,332
Total Division Budget	4,017,150	Total Discretionary Funds	75,600	Amount of Discretionary Increase	(6,294)
		Total Requested Budget	4,505,188	Total Cost of Change	488,038

REQUEST JUSTIFICATION

The change in the number of employees represents the removal of an interim regional superintendent position. The permanent regional superintendent position (previously vacant) has now been filled. Salary & Benefits includes the SHBP increase to all positions, and 6% raise. Discretionary funds have been reduced by 10% of prior year's budgeted amount.

FUNCTION

To increase DeKalb County family and community participation as a resource to facilitate student achievement, and sustainable school improvement to support DeKalb County Schools' mission, vision, and beliefs.

OBJECTIVE

To align the work in the District from the boardroom to the classroom for the ultimate purpose of increasing student achievement and organizational effectiveness.

DIVISION STRATEGIC ALIGNMENT & SERVICES

DCSD Goal Area I: Student Success with Equity and Access - Progress toward fulfilling the Vision for DeKalb County Graduates through increased CSI Graduation Rates; Improved mastery of district-wide standards.

DCSD Goal Area II: Stakeholder Engagement and Communication - Enhance connection and involvement opportunities for parents through the district. Increase effectiveness of stakeholder engagement experiences

FY2023 / FY2024 COMPARISON

FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	64	Amount Requested		Impact of Change	
Total Salaries/Benefits:	6,051,407	# of Employees	38	# of New Position (s) Requested	-10
Total Discretionary Funds	2,224,612	Total Salaries/Benefits	4,308,942	Cost of Position (s) Requested	(1,742,465))
Total Division Budget	8,276,019	Total Discretionary Funds	1,571,648	Amount of Discretionary Increase	(174,628))
		Total Requested Budget	5,880,590	Total Cost of Change	(1,917,093)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the relocation of Grants and Partnerships to another division as well as the elimination of some long standing vacant positons. Salary & Benefits includes the removal of Grant and Partnerships, the SHBP increase to all positions, and 6% raise. Discretionary funds have been reduced by 10% of prior year’s budgeted amount.

**CONTINUOUS
IMPROVEMENT**

DIVISION NUMBER: 030

FUNCTION

Continuous Improvement Divisional fiduciary allocations and programmatic approach are in service to the DCSD 2019-2024 Strategic Plan, through research-driven accountability efforts, annual DCSD improvement targets, aligned resource allocations and building staff capacity.

OBJECTIVE

To ensure: 1.) Student Performance Growth as Indicated by Identified Key Performance Indicators (Academics, SEL metrics, conditions for learning, graduation rates, and post-secondary success) 2.) School, Region and District Progress Monitoring Accountability. 3.) Communication of the District's Annual Progress to Internal and External Stakeholders

DIVISION STRATEGIC ALIGNMENT & SERVICES

- Goal Area I:** Student Success With Equity and Access
- Goal Area II:** Stakeholder Engagement and Communications
- Goal Area III:** Organizational Effectiveness
- Goal Area V:** Organizational Excellence

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	74	Amount Requested		Impact of Change	
Total Salaries/Benefits:	6,309,199	# of Employees	37	# of New Position (s) Requested	37
Total Discretionary Funds	6,512,397	Total Salaries/Benefits	4,831,080	Cost of Position (s) Requested	(1,478,119)
Total Division Budget	12,821,596	Total Discretionary Funds	5,649,967	Amount of Discretionary Increase	(627,774)
		Total Requested Budget	10,481,047	Total Cost of Change	(2,105,893)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the relocation of all library media assistant positions to schools. Salary & benefits includes the removal of library media assistants, the SHBP increase to all positions, and 6% raise. Discretionary funds have been reduced by 10% of prior year’s budgeted amount.

CURRICULUM & INSTRUCTION

DIVISION NUMBER: 035

FUNCTION

The Division of Curriculum and Instruction collaborates with members of the school community, regional superintendents, central office departments, principals, teachers, and families to help students build the understanding, knowledge, and skills to succeed inside and outside of the classroom.

OBJECTIVE

Additional supports include, but are not limited to: 1.) Providing leadership and management in the development, communication, and implementation of the instructional framework for curriculum and instructional strategies, methods, and practices. 2.) Collaborating across departments to ensure coordinated planning and consistent implementation of the district and division strategic goals, making certain that programs are effective and focused on improving student learning. 3.) Fostering a work environment that is student focused and results oriented and places a priority on improving student learning in a culturally responsive learning environment.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Goal Area I: Student Success with Equity and Access

Goal Area IV: Culture and Climate

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	670	Amount Requested		Impact of Change	
Total Salaries/Benefits:	50,780,394	# of Employees	419	# of New Position (s) Requested	-251
Total Discretionary Funds	30,284,507	Total Salaries/Benefits	45,061,413	Cost of Position (s) Requested	(18,223,321)
Total Division Budget	86,064,901	Total Discretionary Funds	30,529,180	Amount of Discretionary Increase	244,673
		Total Requested Budget	75,590,594	Total Cost of Change	(17,978,648)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the relocation of all lead teacher special education positions to schools. Salary & benefits includes the relocation of lead teacher special education positions to schools, the SHBP increase to all positions, and 6% raise. Discretionary funds have slightly increased due to an increase in instructional materials and subscription prices.

**FACILITIES &
OPERATIONS**

DIVISION NUMBER:
040

FUNCTION

To ensure safe and well-functioning facilities wherein teachers inspire and children excel.

OBJECTIVE

Creating and maintaining a safe and productive work environment, which will in turn, provide an environment where our students can succeed.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Goal Area VI: Facilities - Improve and maintain facility conditions; Ensure that educational facilities meet programmatic needs; Develop and increase sustainable funding for facilities.

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	1,516	Amount Requested		Impact of Change	
Total Salaries/Benefits:	72,122,489	# of Employees	1,479	# of New Position (s) Requested	(37)
Total Discretionary Funds	125,819,229	Total Salaries/Benefits	81,658,839	Cost of Position (s) Requested	9,536,350
Total Division Budget	197,941,718	Total Discretionary Funds	139,254,418	Amount of Discretionary Increase	13,435,189
		Total Requested Budget	220,913,258	Total Cost of Change	22,971,540

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the removal of obsolete/stale positions. Salary & benefits reflects the SHBP increase to all positions, and 6% raise. Discretionary funds include deferred maintenance and increased energy/fuel costs.

FINANCE

DIVISION NUMBER: 050

FUNCTION

The Finance Division is the principal organizational entity responsible to the Superintendent relative to the long and short-term financial preparedness of the School District. The division consists of the major departments of Purchasing, Contract Management, Payroll, Budget, Accounting, Risk Management and Accounts Payable.

OBJECTIVE

Target Finance Division resources in FY2023 to build public trust and support for DCSD academic programs by mitigating financial risks, improving financial reporting timeliness, accuracy and transparency, and enhancing controls over the District's spending and asset management.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Key initiatives to improve efficiency and effectiveness, while maintaining the fiscal integrity of the District include: implementing the Munis ERP system to streamline school purchasing through the use of electronic catalogues, deploying Local School Accounting specialists to support principals and bookkeepers, completing the annual asset inventory, and implementing standard procedures for month-end and year-end closing activities.

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	89	Amount Requested		Impact of Change	
Total Salaries/Benefits:	9,118,655	# of Employees	86	# of New Position (s) Requested	-3
Total Discretionary Funds	23,749,877	Total Salaries/Benefits	9,529,383	Cost of Position (s) Requested	410,728
Total Division Budget	32,868,532	Total Discretionary Funds	18,041,468	Amount of Discretionary Increase	(5,708,409)
		Total Requested Budget	27,570,851	Total Cost of Change	(5,297,681)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the elimination of obsolete/stale positions. Salary & benefits includes a reduction for obsolete/stale positions, the SHBP increase to all positions, and 6% raise. The reduction in discretionary funds represents a reduction in ERP project, and on behalf payments that were relocated to an appropriate systemwide account, and an overall % reduction.

HUMAN RESOURCES

DIVISION NUMBER: 060

FUNCTION

The Division of Human Resources is the hiring body for the district where we strive to recruit, develop, and retain highly effective employees. The division consists of three major departments: Employee Relations, Employment Services, and Total Rewards.

OBJECTIVE

To recruit highly qualified staff, develop high-performing staff, and retain highly effective staff. The funds reflected in the FY2023 budget are targeted to support these three targeted goal areas.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Goal Area III: Staff Effectiveness

The key initiatives of The Division of Human Resources are to remain transparent while we recruit highly qualified staff, continue to develop a high-performing staff, and retain a highly effective staff to ensure the needs of our students are met.

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	97	Amount Requested		Impact of Change	
Total Salaries/Benefits:	20,860,805	# of Employees	80	# of New Position (s) Requested	-17
Total Discretionary Funds	2,292,793	Total Salaries/Benefits	9,443,819	Cost of Position (s) Requested	(11,416,986)
Total Division Budget	23,153,598	Total Discretionary Funds	827,100	Amount of Discretionary Increase	(1,465,693)
		Total Requested Budget	10,270,919	Total Cost of Change	(12,882,679)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the elimination of obsolete/stale positions. Salary & benefits includes the removal of obsolete/stale positions, the relocation of supply teacher positions to a systemwide account, the SHBP increase to all positions, and 6% raise. Discretionary funds have been reduced by 10% of prior year budgeted amount, and the employee incentives that were moved to special revenue funds.

**INFORMATION
TECHNOLOGY**

DIVISION NUMBER: 070

FUNCTION

The Information Technology department comprises customer service-oriented professionals dedicated to the integration and implementation of technology across Dekalb County School District. Our goal is to expand the walls of the classroom by providing access to information and programs anytime, anywhere for anyone in a 21st century learning environment. Departments include: Applications Development, Enterprise Systems, Instructional Technology, Project Management, Student Information Systems, Technology Initiatives, and Technical & Support Services.

OBJECTIVE

To facilitate unique collaborative partnerships between our customers – students, teachers, staff, parents and the community. The results are improved student achievement and optimum business processes, to establish and maintain a technology-rich teaching and learning environment where students and staff develop 21st century skills to be successful citizens in a global community.

DIVISION STRATEGIC ALIGNMENT & SERVICES

Goal Area I: Student Success with Equity and Access

Goal Area IV: Culture and Climate: Create and maintain a safe, orderly, positive learning environment for all.

FY2023 / FY2024 COMPARISON					
FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	212	Amount Requested		Impact of Change	
Total Salaries/Benefits:	19,973,137	# of Employees	210	# of New Position (s) Requested	-2
Total Discretionary Funds	22,438,892	Total Salaries/Benefits	21,034,642	Cost of Position (s) Requested	1,061,505
Total Division Budget	42,412,029	Total Discretionary Funds	18,935,006	Amount of Discretionary Increase	(3,503,886)
		Total Requested Budget	39,969,648	Total Cost of Change	(2,442,381)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the elimination of obsolete/stale positions. Salary & benefits includes the SHBP increase to all positions, and 6% raise. Discretionary funds have been reduced by 10% of prior year budgeted amount, and a reduction in funds set aside for employee overtime pay.

**EQUITY & STUDENT
EMPOWERMENT**

DIVISION NUMBER: 090

FUNCTION

The Function of the Division of Equity and Student Empowerment is to provide targeted support and assistance to eliminate barriers to student achievement, promote student success through equitable services, promote positive school culture and climate, and provide resources and supports to enhance the social emotional learning and overall well-being of students and staff.

OBJECTIVE

The Objective of the Division is to create quality programs/services to support the overall mission of DCSD. Through the budgeting process, the division seeks to develop and implement with fidelity strategic innovation to assist challenged schools, improve attendance and discipline through restorative practices, expand the implementation of PBIS; establish partnerships through meaningful collaboration, and ensure that strategic team initiatives are monitored and evaluated.

DIVISION STRATEGIC ALIGNMENT & SERVICES

The division of Equity and Student Empowerment consists of several distinct departments and programmatic services. Our core services are aligned to the district's 2019-2024 Strategy Map in Goal Area I: Student Success with Equity and Access and Goal Area IV: Culture and Climate. The division consists of 59 ASED P Sites, and the Departments of Student Advancement, School Counseling Services, Student Health Services, School Social Work Services, Student Relations, Psychological Services, and Support Project Services. The division also provides programmatic support through Title IV-Student Support and Academic Enrichment, Title I-Part C-Migrant Education, Education for Homeless Children and Youth, Human Trafficking, My Brother's Keeper/My Sister's Keeper, School Based Health Centers, SAFE Centers, and School Based Mental Health Services.

FY2023 / FY2024 COMPARISON

FY2023 Approved Budget		FY2024 Budget Request			
# of Employees	184	Amount Requested		Impact of Change	
Total Salaries/Benefits:	26,356,333	# of Employees	115	# of New Position (s) Requested	-69
Total Discretionary Funds	7,533,951	Total Salaries/Benefits	11,207,994	Cost of Position (s) Requested	(15,148,339)
Total Division Budget	33,890,284	Total Discretionary Funds	6,780,556	Amount of Discretionary Increase	(753,395)
		Total Requested Budget	17,988,550	Total Cost of Change	(15,901,734)

REQUEST JUSTIFICATION

The reduction in the number of employees reflects the relocation of all nurse and social worker positions to school budgets. Salary & benefits includes the relocation of nurse and social worker positions to schools, the SHBP increase to all positions, and 6% raise. Discretionary funds reflect a reduction of 10%.

Resource Allocation Methodology Plan



DeKalb County
School District

RESOURCE ALLOCATION/METHODOLOGY PLAN (RAMP) SY 23-24

VISION

The vision of the DeKalb County School District is to inspire our community of learners to achieve educational excellence.

MISSION

Our mission is to ensure student success, leading to higher education, work, and life-long learning.

MOTTO

Inspire. Achieve. Excel.

CORE BELIEFS

We believe:

- In making sure every decision supports quality teaching and learning
- In ensuring we meet every student’s academic, social and emotional needs
- In embracing the cultural diversity of our community as a strength
- In holding everyone accountable for educational excellence

We are making this vision and mission a reality – every day, in every classroom throughout the District.

Through community forums, focus groups, listening sessions, and more, we have engaged our stakeholders, refined our objectives, honed our procedures, and formulated a robust, highly structured yet agile and adaptive strategic plan. We are pleased with the progress we have made thus far, and excited about the future – of our District, our community, and, most importantly, the 92,368 students (includes Pre-Kindergarten and Charter Schools) who daily bring to us their limitless potential.

DEKALB COUNTY SCHOOL DISTRICT

DeKalb County School District was established in 1873 when residents raised \$4,200 to open public schools. DeKalb County School District is Georgia's third largest school system. The District covers 259 square miles within DeKalb County, excluding the areas served by Atlanta Public Schools and City Schools of Decatur. Under the leadership of Interim Superintendent Dr. Vasanne S Tinsley and the Board of Education, we prepare students for college and careers through a laser focus on rigorous, relevant classroom instruction related to each child's needs.

Today, DeKalb County is one of the most diverse counties in the southeast and is home to over 700,000 residents who hail from over 180 nations. Primarily a suburban county, it has become the second-most-affluent county with an African American majority in the United States, behind Prince George's County, Maryland.

As of the October 4, 2022, FTE Report, the District serves 92,368 students in 138 schools, programs, and employs 13,255 faculty and staff. DCSD is a leader in Science, Technology, Engineering and Math curriculum with 33 STE(A)M certified schools. The District also offers a variety of school choices to families to include Theme, Magnet, International Baccalaureate, Charter, and Montessori options.

BUDGET PROCESS

DeKalb County School District annually develops a Consolidated Budget that reflects the Board of Education and the Superintendent's goals and priorities. To this end, the Finance Division annually develops a Budget that incorporates such goals and priorities with input from multiple internal and external stakeholders, while ensuring that all schools are equitably provided with the necessary resources to meet the unique needs of their students and stakeholders. Under State law all final approved

budgets must be financially balanced and in place by July 1st to commence the fiscal year.

STAFFING GUIDELINES

Regular Education allocations are based on teacher need. The October Full Time Equivalent (FTE) enrollment will be used to determine general education allocations as well as additional instructional and non-instructional allotments needed to support schools and programs. Instructional Departments may use additional data to support schools above their general education allotments. However, by the 20th day of the school year, the District begins the process of adjusting non-weighted homerooms based on actual enrollment. This process is called District Balancing.

The District uses the October FTE to apply the funding formula to individual schools. Teacher allocations for special programs, such as Special Education, ESOL and Career Technical and Agriculture Education (CTAE) are based on needs as assessed by the various District Program Leads, as defined by the allotment formula for each of those areas.

All formulas used in allotments are applied the same way to all schools regardless of a school's Title I status (Every Student Succeeds Act of 2015 [ESSA]).

Additionally, in FY24, Title I schools may receive additional support when necessary to address students' needs. Once schools have their required number of teachers by school, grade, and/or course, Title I funds can be used to hire an additional/supplemental teacher to implement an action step/intervention that is noted in the local continuous school improvement plan (CSIP).

STAFFING FLEXIBILITY

DCSD uses site-based budgeting and site-based management through its "Bottom-Up" budget development approach. Each principal is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, innovation, and results-driven budget recommendations aligned with each school's Allotment Sheet, strategic plan and the initiatives of the 2019-2024 Strategic Plan. This flexibility, paired with accountability, enables principals to deploy staff according to their schools' needs. As part of this flexibility, additional personnel allotments may be used for other positions as long as the students' instructional goals and maximum class size are met.

PRINCIPAL ACCOUNTABILITY

The principal is responsible for the fiscal management of all funds included in the school budgets. Principals will be provided with a School Allotment Sheet for their school. The School Allotments are distributed to principals in February prior to the next school year. The School Allotment Sheet allows principals to plan for the upcoming school year. This is especially important if the school has to make personnel changes. Therefore, if a school loses allotments, personnel must be displaced and reassigned to another location. On the other hand, if a school gains allotments, the principal will have time to recruit and hire new teachers. The Allotment Sheet also provides principals with their FTE Earnings, department and program allotments, as well as historical data from the previous year for comparison purposes. The financial stability of a school is reflected in the management of resources, expenditures, accuracy of records and overall judgment in the general management of all school allotment funds. It is the responsibility of the principal to conclude the school year with the school's allotment showing a zero or positive balance. No expenditures should be made in excess of the current budget and staff hired must correspond to the approved budgeted positions.

PRINCIPAL ADVISORY COUNCIL (PAC)

The Principal Advisory Council is an integral component of DeKalb County School District's Strategic Waiver. PACs are responsible for setting and monitoring the strategic direction of the schools.

The PACs are responsible for the following:

- Approve the school's Continuous School Improvement Plan (CSIP)
- Provide feedback on the principal's performance
- Interface with the school's Title I committee (where applicable)
- Roll out of the annual CSIP and implementation

TITLE I COMPARABILITY

Comparability is one indication that a school district is using its Title I funds to supplement and not supplant other funding sources it uses to educate students. Meeting comparability means that a school district provides services in its Title I schools which are at least comparable to services the school district provides in its

non-Title I schools. Schools should not count on comparability allotments due to changes from year to year. All formulas used in allotments are to be applied the same way to all schools regardless of a school's Title I status.

Equitable application of the allotment formulas must result in school-based programs that are sufficiently and equitably funded. This allows DCSD to meet its Title I comparability requirements. Comparability is a requirement for receiving Title I funds. Meeting comparability is a federal, Title I Part A, requirement.

There are multiple ways to meet comparability:

- GaDOE has established the student/instructional staff ratio as the method for districts to use to determine comparability.
- The number of students in a school is defined as the total enrollment in the school minus the pre-kindergarten enrollment in the school. When using student/instructional staff ratios to compare the average number of students per instructional staff in each Title I school with the average number of students per instructional staff in non-Title I schools, an LEA may consider a Title I school comparable if its average does not exceed 15 percent of the average of non-Title I schools (This was changed from 10% to 15% per GaDOE email dated January 15, 2021).
- Resource Allocation Methodology Plan (RAMP)- A districtwide RAM/P describes the methodology used to demonstrate the equitable distribution of state and local funds to all schools in the district regardless of Title I status. Additional factors that may be included in a District's RAM/P may be based on student characteristics such as poverty, limited English proficiency, or disability, etc. as is allowed through the section 1120A(c) of the Elementary and Secondary Education Act of 1965 (ESEA) which provides that an LEA may receive Title I, Part A funds only if it uses state and local funds to provide services in Title I schools that, taken as a whole, are at least comparable to the services provided in schools that are not receiving Title I funds.

There are no waivers for meeting comparability.

COMPARABILITY TIMELINE

August-December

- DCSD Allotment/Staffing/Budget and Title I will obtain preliminary staff and enrollment information from appropriate district staff. An early determination of comparability would allow the district to make adjustments with the least amount of disruption.
- DCSD Allotment/Staffing/Budget and Title I will decide which calculation methodology to use in consultation with the GaDOE. Should there be a significant difference in the enrollments of schools within a grade span DCSD Title I office will consult with the GaDOE regarding the division enrollment to be used.
- DCSD will identify date and collection methodologies for gathering data needed to complete calculations.
- DCSD will conduct quality assurance audits of the staff and enrollment data sources.

October-November

- DCSD will collect, audit and submit final data collections as of the date-certain.
- DCSD will confirm final Certified Personnel Index (CPI) and Enrollment data with the GaDOE's online application and GaDOE Title Program staff.
- DCSD Allotment/Staffing/Budget will make final Comparability calculations based upon verified student enrollment and staff data (CPI).
- Where final determination indicates a need for additional staff at a Title I school, the district will provide the instructional staff to the Title I school no later than December 1.
- DCSD Allotment/Staffing/Budget will share final Comparability calculations with Title I, Finance and HR as well as other departments as determined appropriate.
- DCSD Allotment/Staffing/Budget and Title I will maintain source documentation to support the calculations and documentation to demonstrate that any needed adjustments to staff assignments were made annually to ensure compliance.

December

- DCSD will make determination to achieve comparability by reassigning staff, providing additional allotments or revising the RAMP.
- DCSD will notify Administrators of receiving and losing schools.
- DCSD will determine the effective date of movement of staff.

EVERY STUDENT SUCCEEDS ACT (ESSA) TITLE II

The use of Title II Funds may supplement the District's Budget in reducing class size to a level that is evidence based, to the extent the State determines that such evidence is reasonably available, to improve student achievement through the recruiting and hiring of additional effective teachers.

AVERAGE SALARY & BENEFITS

Salaries are calculated based on a district-wide average salary scale. Salaries are not adjusted based on the actual person occupying the position. Therefore, schools are not penalized for higher salaries, and schools cannot recoup funds for employees with salaries lower than the average salary. In addition, benefits are calculated using a standard base rate for the district. Schools will not recoup any portion of a position's benefits including employees not receiving benefits. Salary calculations are applied identically to all schools regardless of a school's Title I status.

THE SCHOOL ALLOTMENT SHEET

DCSD annually develops a Consolidated Budget that reflects the Board of Education and the Superintendent's goals and priorities. To this end, the Finance Division annually develops a Budget that incorporates such goals and priorities with input from multiple internal and external stakeholders, while ensuring that all schools are equitably provided with the necessary resources to meet the unique needs of their students and stakeholders. Under State law all final approved Budgets must be financially balanced and in place by July 1 to commence the fiscal year. Regular education allocations are based on teacher need. Special Education and English to Speakers of Other Languages (ESOL) allotments are submitted and added to the allotment sheet. Special Education and ESOL allotments are based on the needs of students at each school. Once schools have their required number of teachers by grade, and/or course, Title I funds can be used to hire an additional/supplemental teacher to implement an action step/intervention that is noted in the local continuous school improvement plan (CSIP).

STUDENT ENROLLMENT

October FTE data informs the actual student enrollment. It is a factor in determining the appropriate staff allocation needs for the following school year. It is the responsibility of each school principal to ensure that all student enrollment data is accurately reflected in Infinite Campus and Crosspoint. This includes withdrawing students (with correct withdrawal codes) from the count who are not enrolled in school. Additionally, data accuracy and integrity are a critical component of comparability and the balancing process which allows the District to adjust staff allocations for schools that are over enrolled or under enrolled.

SUPPLEMENTS

Employees who perform extra duties (e.g., grade-level chairpersons, department chairpersons, coaches, etc.) may be paid a supplement. The number of supplemented positions and amount of the supplements are determined annually by Human Resources/Total Rewards.

NON-PERSONNEL FUNDS

In addition to personnel earnings generated from the school allotment formulas and guidelines, schools also receive non-personnel funds. These funds include, but are not limited to, Athletic Services and per pupil allotments.

PER PUPIL ALLOCATION

The per-pupil allocation is a base allocation provided for each student enrolled at a school. The intent of the base is to provide an amount that is sufficient to cover essential needs at a school. The accounts used in determining this base amount includes costs for classroom, custodial, training, office supplies, library orders, materials, copier fees and maintenance, in-system travel, and postage.

CHARTER SCHOOLS

DeKalb County School District Charter Schools

DeKalb Agriculture Technology and Environment (D.A.T.E.)
DeKalb PATH Academy
DeKalb Preparatory Academy
International Community School
Leadership Preparatory Academy
Tapestry Public Charter School
The Globe Academy
The Museum School of Avondale Estates

FY24 DCSD Charter School Funding

Funding for a DeKalb County School District (DCSD) charter school's instructional and administrative programs will comply with the Georgia Charter Schools Act of 1998, Article 31 of the Official Code of Georgia Annotated, and applicable State Board of Education (SBOE) rules. The District shall fund charter schools pursuant to the funding formula provided by O.C.G.A. § 20-2-2068.1 and appropriate SBOE rules.

FY24 Enrollment Verification

- **July through October:** the charter school will receive a monthly disbursement based on the school's projected enrollment. The charter school submits detailed lottery results to the School Innovation/Governance team no later than April 1. The District reserves the right to request additional documentation, as needed. Projections and supporting documentation are subject to review and verification by the DCSD Planning and Finance Departments. The FY24 Local Charter Supplement, if applicable, will be disbursed in a separate wire in July 2024.
- **November through March:** the charter school will receive a monthly disbursement based on its October FTE-1 count (as reported to and confirmed by the State). The November through March disbursements will be adjusted for any overpayment or underpayment during the months July through October.

- **April through June:** the charter school will receive a monthly disbursement based on the school's March FTE-3 count.

FY24 Department Services Guide

Per DBOE Policy IBB, the District will withhold a 3% management fee from the total state and local funds earned by each of its locally approved charter schools to reimburse the District for administrative services and technical support provided to its charter schools. The Department Services Guide provides a description of in-kind and buy-back services available through the DeKalb County School District for charter schools authorized by the DeKalb Board of Education and the State Board of Education. The Guide is reviewed and published annually. The scope of services and costs contained in the Department Services Guide are subject to change at the sole discretion of the District.

CHARTER SCHOOL STATUTORY FORMULA

Funding for a DeKalb County School District (DCSD) charter school's instructional and administrative programs will comply with the Georgia Charter Schools Act of 1998, Article 31 of the Official Code of Georgia Annotated, and applicable State Board of Education (SBOE) rules. The District funds charter schools pursuant to the state funding formula provided by O.C.G.A. § 20-2-2068.1 and appropriate SBOE rules. DCSD start-up charter schools receive a proportionate share of the district's state and local revenue. Charter Schools are funded no less favorably than traditional DeKalb County School District schools.

NON-TRADITIONAL COURSE OFFERINGS

Flex Academy of Excellence Virtual School

Flex Academy of Excellence is a virtual learning program offered to all DCSD students to provide flexible options that meet diverse learning needs and promote excellence, success, and innovation. FLEX Academy offers online courses that can be scheduled both during the school day and after hours. This enables students to expand their learning day and gain credits that lead to graduation and college and career readiness. Our course offerings include core academic and elective classes. Currently, DCSD funds FLEX Academy enrollments through Curriculum and Instruction.

DCSD uses preregistration to monitor and forecast the number of online enrollments per semester. At the end of each year, Curriculum and Instruction updates its budget to reflect sustainable growth of online learning within DCSD.

Flex Academy of Excellence Virtual School Allocation

Enrollment does not directly impact staffing. The program instructors are not coded in the system as teachers; they are listed as Virtual Learning Specialists. However, with the increase in virtual learning students, select local school teachers are designated to teach virtual learning students. Flex Academy exists as a program and not a separate school. Therefore, the teacher/student allocation does not apply. Rather, continuous staff adjustments are performed to serve students and support the needs of parents.

TEACHER ALLOCATIONS

Grades/Subjects	Max. Class Size
Regular Kindergarten	26
Regular Kindergarten w/Paraprofessional	28
Regular Grades 1-3	29
Grades 4-5	30
Grades 6-8	30
Grades 9-12	34

Elementary Schools

Pupil/General Education Classroom Teacher Ratios:

Kindergarten: 26 to 1 (with +2) or 24 to 1 (without +2)

Total general education FTE ÷ 24 = # Teachers (rounded up to the nearest whole)

Grades 1-3: 29 to 1 (with +2) or 27 to 1 (without +2)

Total general education FTE ÷ 27 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Grades 4-5: 30 to 1 (with +2) or 28 to 1 (without +2)

Total general education FTE ÷ 28 = # Teachers (each grade level is calculated separately, rounded up to the nearest whole)

Middle Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 6-8: 30 to 1 (with +2) or 28 to 1 (without +2)

Total general education FTE ÷ 28 = # Teachers (rounded to the nearest whole)

High Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 9-12: 34 to 1 (with +2) or 32 to 1 (without +2)

Total general education FTE ÷ 32 = # Teachers (rounded to the nearest whole)

Regional Superintendents and Principals should closely monitor the enrollment changes and the master schedule for each high school to make the appropriate adjustments to the high school teaching allocations based on various factors such as smaller AP classes, maximum class size, etc.

Gifted Liaison Resource Teachers:

Grades K-5 Maximum Class Size: 25 (includes +2 waiver)

Grades 6-8 Maximum Class Size: 29 (includes +2 waiver)

Grades 9-12 Maximum Class Size: 29 (includes +2 waiver)

Cluster Model – Using regular funding size per grade level with gifted students included:

Grades K-5 Maximum Class Size: 21 - 28
Grades 6-8 Maximum Class Size: 25 - 28
Grades 9-12 Maximum Class Size: 25 - 32

GIFTED STUDENT SUPPORT

The chart below provides gifted support based on the number of gifted students served.

0 - 49 Students	.50
50 - 99 Students	1.00
100 - 149 Students	1.50
150 & Above Students	2.00

MINIMUM AND MAXIMUM CLASS SIZE

2023–2024 DeKalb County School District Class Size

Codes	Grades	Funding Size	Max Class Size *Plus 2
A	K	21	24
A	K with Para	21	26
B	1-3	23	27
C	4-5	25	28
A/B/C	K-5 Fine Arts	21	37
EL=Y	K-3 ESOL	11	13
EL=Y	K-3 ESOL with Para	11	15
	K-5 PE w/o Para K-5 PE with Para	Grade Level Class Size	46 58
9	6-8 Middle Grades Program (MGP)	25	28
H	6-8 Middle School Program (MSP)	25	28
I	6-8 Gifted (Advanced Content and Resource)	17.5	27

J	6-8 Remedial (REP)	21	24
9/H	6-8 Instrumental Music (Band)	25	104
9/H	6-8 Choral Music	25	84
9/H	6-8 Physical Education	25	46
9/H	6-8 Fine Arts & World Language (Taught as part of connections)	25	37
9/H	6-8 World Language for Carnegie Unit Credit	25	36
EL=Y	4-8 ESOL	11	16
EL=Y	4-8 ESOL with Para	11	19
D	9-12 (GENERAL)	25	32
K	9-12 (VOCATIONAL)	25	32
I	9-12 Gifted (Advanced Content and Resource)	16.5	27
J	9-12 Remedial (REP)	21	24

EL=Y	9-12 ESOL	11	20
EL=Y	9-12 ESOL with Para	11	22
	Alternative Education	21	22
D	9-12 Instrumental Music (Band)	25	104
D	9-12 All Other Subjects- Example: Art	25	39
D	9-12 Choral Music	25	84
D	9-12 Physical Education	25	46

*Add the Plus 2 Waiver in the last column to get the total maximum class size.

EARLY INTERVENTION PROGRAM (EIP)

The [Early Intervention Program \(EIP\)](#) is designed to serve students who are at risk of not reaching or maintaining academic grade level. The purpose of the Early Intervention Program is to provide additional instructional resources to help students who are performing below grade level obtain the necessary academic skills to reach grade level performance in the shortest possible time. Effective July 1, 2021, the EIP program requirements, such as class size and certification waivers, are no longer waivable for Strategic Waivers School Systems, Charter Systems, and Charter Schools. The Reduced Class Model is no longer in compliance with Senate Bill 59.

Funding and Maximum Class Size

Self-Contained and Pull-out Models

Grades	Funding Class Size	Maximum System Class Average
Kindergarten through 5th Grade	11	14

Augmented / Push-in

Grades	Funding Class Size	Maximum System Class Average
Kindergarten	15	18
Kindergarten w/full-time para	15	20
Grades 1-3	17	21
Grades 4-5	23	30

STAR SUBSTITUTE

A Star Substitute is a special designation substitute assigned to serve at one school. They are hired by the principal and have a daily assignment at the school. Each school is allotted 0.25 for a permanent Star Substitute.

SUPPORT STAFF

Positions	Allotment Formula
School Social Workers (All)	School Social Workers are employed at the district level and assigned to schools based on identified needs. Social Workers are currently assigned based on a .25 or .33 allotment. Additionally, schools that demonstrated high social work referral rates are allocated .50 based on a three-year trend data.

Position	Elementary	Middle	High
Principal	1 per school	1 per school	1 per school
Asst. Principal	1 – 699 = 1.0 700 – 1099 = 2.0 1100 – 1499 = 3.0 1500 + = 4.0	1 – 499 = 2.0 500 – 899 = 3.0 900 – 1299 = 3.0 1300 – 1699 = 4.0 1700 – 2099 = 5.0 2100 + = 6.0	1 – 499 = 2.0 500 – 899 = 3.0 900 – 1299 = 3.0 1300 – 1699 = 4.0 1700 – 2099 = 5.0 2100 + = 6.0
Bookkeeper	1 per school	1 per school	1 per school
Media Specialist	1 per school	1 per school	1 per school
School Resource Officer (SRO)		1 per school	1 per school
Campus Supervisor		3 per school	4 per school
Athletic Director (AD)			1 per school
School Nurse	1 per school	1 per school	1 per school
In-School Suspension		1 per school	1 per school

Position	Elementary	Middle	High
Counselor	0 – 399 = 1.0 400 - 699 = 1.5 700 - = 2.0 1099 = 3.0 1100 +	0 – 499 = 2.0 500 - 899 = 3.0 900 – 1299 = 3.0 1300 - 1699 = 4.0 1700 – 2099 = 5.0 2100 + = 6.0	0 – 499 = 2.0 500 – 899 = 3.0 900 – 1299 = 3.0 1300 – 1699 = 4.0 1700 – 2099 = 5.0 2100 + = 6.0
Clerical/Secretary	0-799 1.0 = 10M Secretary 1.00 = 12M Bookkeeper 800 + 2.0 = 10M Secretaries 1.0 = 12M Bookkeeper	0-649 1.0 = 10M Secretary 1.0 = 12M Registrar 1.0 = 12M Bookkeeper 650-799 2.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 800-1199 4.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 1200-1649 5.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 1650-1999 6.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 2000 + 7.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 12M Registrar	0-649 1.0 = 10M Secretary 1.0 = 12M Registrar 1.0 = 12M Bookkeeper 650-799 2.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 800-1199 4.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 1200-1649 5.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 1650-1999 6.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 = 12M Registrar 2000 + 7.0 = 10M Secretaries 1.0 = 12M Bookkeeper 1.0 12M Registrar
Custodian	1/22,000 sq. ft.	1/22,000 sq. ft. <i>1 Plant Engineer</i>	1/22,000 sq. ft. <i>1 Plant Engineer</i>

	<ul style="list-style-type: none"> • Large Elementary Schools above 128,000 Sq. Ft. will receive 1 Plant Engineer. • Schools with portable classrooms receive an additional 1.00 allotment for every 7 additional trailers. • Custodian allotments are rounded up to a full time position. • 1.00 if a school is above 100% Capacity 		
Student Support Specialist	This position is being phased out.	This position is being phased out.	This position is being phased out.
Star Substitute	1 per school	1 per school	1 per school
Library Media Assistant	1 per school based on the allocation	1 per school based on the allocation	1 per school based on the allocation
Lead Teacher for Special Education	1 per school based on the allocation	1 per school based on the allocation	1 per school based on the allocation
Multi-Tiered System of Support	1 per school based on the allocation	1 per school based on the allocation	1 per school based on the allocation
School Psychologist	1 per school based on the allocation	1 per school based on the allocation	1 per school based on the allocation
Elementary Additional Allotments	If homerooms are maximized and students are being served according to the minimum and maximum DeKalb Class Sizes, principals have some autonomy to use the additional allotment for other teachers and support staff if homerooms are fully staffed.		
New School Allotment	New school allotments are based on the Forecast Enrollment of students from the sending schools and the square footage of the new building. Custodial allotments are adjusted to support schools with transition.		
Overages	DeKalb County is a large school District with many unique situations. Therefore, school overages can occur from a variety of reasons (Comparability Allotments, Rightsizing, Administrative Transfers and/or Special Permission).		

SPECIAL PROGRAMS

Positions	Allotment Formula	
Art Teachers (ES)	# of Students	# of Teachers
	0 – 399	.50 Teacher
	400 +	1.00 Teacher
Art Teachers (MS & HS)	0 – 1299	1.00 Teacher
	1300 +	2.00 Teachers

Positions	Allotment Formula	
EIP Self-contained Teachers	Grades K-5: 14 to 1 Teacher	
EIP Augmented Teachers	Grades K: 18 to 1 Teacher Grades K w/Para: 20 to 1 Teacher Grades 1-3: 21 to 1 Teacher Grades 4-5: 30 to 1 Teacher	
Remedial REP Teachers	Grades 6-12: 26 to 1 Teacher	
ESOL Teachers	Allocations are based on three major categories: number of students, the model used to serve students and the needs assessments used to serve K-12 qualifying Limited English Proficient students.	
General Music/Chorus Teachers	# of ES Students	# of Teachers
	0 – 799	1.00 Teacher

	800 – 1199	2.00 Teachers
	1200 +	3.00 Teachers
	# of MS & HS Students	# of Teachers
	0 – 499	1.00 Teachers
	500 – 899	2.00 Teachers
	900 – 1299	2.50 Teachers
	1300 – 1699	3.00 Teachers
	1700 – 2099	3.50 Teachers
	2100 +	4.00 Teachers
IB Teacher Allotments	<ul style="list-style-type: none"> • Elementary Schools participating in the IB Program will receive 1.5 additional allotments to support the program. • Middle Schools participating in the IB Program will receive 4.0 additional allotments to support the program. • High Schools participating in the IB Program will receive 1.0 additional allotment to support the program. 	

Positions	Allotment Formula		
Physical Education Teachers	# of ES Students	# of Teachers	# of Assistants
	0 – 799	1.00 Teacher	N/A
	800 – 1199	2.00 Teachers	N/A
	1200 +	3.00 Teachers	N/A
	# of MS & HS Students	# of Teachers	# of Assistants
	0 – 499	2.00 Teachers	N/A
	500 – 899	3.00 Teachers	N/A

	900 – 1299	4.00 Teachers	N/A
	1300 - 1699	5.00 Teachers	N/A
	1700 - 2099	6.00 Teachers	N/A
	2100 +	7.00 Teachers	N/A
Band/String s	0.50 allotment is given to every elementary school to support an itinerant band (.25) and strings (.25) teacher. This allotment can vary depending on how many schools the band or string teachers must serve.		
JROTC Instructors (HS)	Less than 150 Cadets		1 Officer and 1 Enlisted (NCO)
	More than 150 Cadets		1 Officer and 2 Enlisted (NCOs)
	Note: JROTC only serves schools in attendance zones.		

HORIZON SCHOOLS

To support low-performing State-identified schools and sustainability schools, the District has provided the following additional support for the Horizon Schools. Schools have the autonomy to evaluate their instructional program and hire additional staff. The following eligible positions are available:

Option #1

- 1 Mental Health Counselor
- 1 Behavior Support Interventionist
- 1 Reading Specialist
- 1 Math Specialist

Option #2

- 1 Teacher of their choice
- 2 Paraprofessionals

*Support will be provided for two years for any Horizon School that recently exited the state identified list.

PRE-KINDERGARTEN

The DeKalb County School District (DCSD) offers lottery funded Georgia Pre-Kindergarten Program classes throughout the district. The Pre-Kindergarten program is funded by the Georgia State Lottery, governed by Bright from the Start. Each class must contain one full-time Lead Teacher and one full-time Paraprofessional. A 2:22 (lead teacher and para/student) ratio requirement per class is expected with a minimum requirement for funding of 2:18. Inclusion classrooms must contain one full-time Lead Teacher, one full-time Paraprofessional, and one full-time Exceptional Education Teacher. Inclusion classrooms have a ratio of 3:18 (lead teacher, para, and SE teacher/student) with 6 reserved seats for students with special needs. The classroom allotment is not based upon student enrollment.

Note: Bright from the Start (BFTS) allows flexibility during the 2023-2024 school year. A 2:20 (lead teacher and para/student) ratio is allowable.

CTAE

CTAE teachers are connected to industry and postsecondary through summer externships and continuous professional learning. Students receive current technical, employability, and critical thinking skills through their engagement and completion of career pathways. Career pathways in DeKalb County School District are furnished with equipment and classroom hands-on projects that expose and prepare students for relevant learning experiences preparing students for careers and postsecondary education.

Career Technical and Agricultural Education Career Center Allotment Sheet
DeKalb High School of Technology North (Cross Keys Campus)

This program is housed at Cross Keys High School. The following allocations have been developed to provide an adequate funding model to serve the College Career Campus.

Personnel	Allocations
Principal	1.0
Assistant Principal	1.0
School Counselor	1.0
Career and Technical Education Teachers	8.0
Administrative Assistant	1.0
Department Head Supplement	1.0
Special Education	1.0
Total	14.0

Career Technical and Agricultural Education Career Center Allotment Sheet
DeKalb High School of Technology South

The following allocations have been developed to provide an adequate funding model to serve the College Career Campus.

Personnel	Allocations
Principal	1.0
Assistant Principals	2.0
School Counselors	2.0
Career Technical Education Teachers	25.0

Instructional Support Specialist	1.0
Administrative Assistants	2.0
Bookkeeper	1.0
Campus Supervisor	1.0
Special Education Teachers	1.5
Custodians	3.0
Total	39.5

Career Technical and Agricultural Education Career Center Allotment Sheet
Warren Technical School

The following allocations have been developed to provide an adequate funding model to serve the College Career Campus.

Personnel	Allocations
Principal	1.0
Assistant Principal	1.0
Head Counselor	1.0
Lead Teacher Special Education	1.0
Work-Based Learning Coordinator	2.0
Bookkeeper	1.0
Administrator Assistant	1.0
(CT) Agriculture	1.0
(CT) Automotive	2.0

(CT) Business Technology	1.0
(CT) Construction	1.0
(CT) Culinary Arts	2.0
(CT) Early Childhood Education	1.0
(CT) Graphic Communication	1.0
(CT) Health Careers	1.0
(CT) Hospitality	1.0
(CT) Marketing	1.0
Interrelated Teachers	8.0
Instructional Para educators	3.0
Interrelated Para educators	1.0
GNETS Teacher	2.0
Math Teacher	1.0
Media Specialist (Part-time)	.5
Social Worker (Part-time)	.5
Psychologist (Part-time)	.5
School Nutrition	3.0
Custodian	3.0
Total	48

Career Technical and Agricultural Education Career Center Pathway
Special Programs – Non-Personnel

Position	Allotment Formula	
Career Technical and Agricultural Education Pathways (HS)	A/V Technology & Film	\$7000.00
	Accounting	\$2000.00
	Allied Health and Medicine	\$2000.00
	Auto Maintenance	\$7000.00
	Barbering	\$2000.00
	Building Maintenance	\$5000.00
	Business and Technology	\$2000.00
	Computer Science	\$2000.00
	Construction	\$7000.00
	Cosmetology	\$2000.00
	Culinary Arts	\$7000.00
	Cyber Security	\$2000.00
	Dental Science	\$2000.00
	Early Childhood Education	\$2000.00
	Energy Systems	\$5000.00
	Engineering and Technology	\$5000.00
	Engineering Drafting	\$5000.00
	Entrepreneurship	\$2000.00
	Fashion, Merchandising, and Retail Management	\$2000.00
	JROTC (Army, Navy, Air Force)	\$7000.00
Graphic Arts/Communications	\$5000.00	

	Grounds Maintenance	\$5000.00
	Health Science	\$2000.00
	Human Resources	\$2000.00
	Interiors, Fashion, and Textiles	\$2000.00
	Law Enforcement	\$2000.00
	Manufacturing	\$7000.00
	Marketing and Management	\$2000.00
	Nutrition and Food Science	\$5000.00
	Patient Care	\$2000.00
	Plant and Landscaping (Agriculture)	\$7000.00
	Programming	\$2000.00
	Sports Marketing	\$2000.00
	Sports Medicine	\$2000.00
	Teaching as a Profession	\$2000.00
	Web and Digital Design	\$2000.00
	Work-Based Learning	\$2000.00
Career Technical and Agricultural Education Pathways (MS)	Middle School - Business and Technology	\$5000.00
	Middle School - Engineering and Technology	\$5000.00
	Middle School - Family and Consumer Science	\$5000.00

ALTERNATIVE SCHOOL

The following allocations have been developed to provide an adequate funding model to serve the alternative program as approved by the Board. No other schools or centers will receive the funding structure as shown below unless such a school is designated as an alternative school and approved by the Board. These allocations will not be adjusted if they stay within an acceptable range as shown below:

Category	Allocation	
	DeKalb Alternative School (DAS)	Elizabeth Andrews HS (EAHS)
General Education Allotments	38.00	55.75
Special Education	Based on IEPs	Based on IEPs

SPECIAL CENTERS & PROGRAMS

In order to support the DCSD School Choice Programs, the District continues to provide the following Choice Programs. In schools where there are typically multiple programs, for example a world language immersion program, the resulting number of students in each program may necessitate additional teacher allotments above the base allotment formula.

Dual Language Immersion Program

Barack Obama Elementary Magnet School of Technology, Math, Science, and Computer Education – 1.00 instructional allotment for Spanish Dual Language Immersion

Evansdale Elementary School – 1.00 instructional allotment for French Dual Language Immersion

Rockbridge Elementary School – 1.00 instructional allotment for French Dual Language Immersion

Ashford Park Elementary School – 1.00 instructional allotment for German Dual Language Immersion

Pleasantdale Elementary School – 1.00 instructional allotment for Spanish Dual Language Immersion

Chamblee Middle School – 1.00 instructional allotment for German Dual Language Immersion

Henderson Middle School – 1.00 instructional allotment for French Dual Language Immersion

McNair Middle School – 1.00 instructional allotment for Spanish Dual Language Immersion

Stone Mountain Middle School – 1.00 instructional allotment for French Dual Language Immersion

International Baccalaureate (IB) Schools

Avondale ES – 1.50 allotment for World Language

Fernbank ES – 1.50 allotment for World Language

Midvale ES – 1.50 allotment for World Language

Druid Hills MS – 1.00 allotment for I.B. Coordinator, 4.00 allotments for World Language requirements

Salem MS – 1.00 allotment for I.B. Coordinator, 4.00 allotments for World Language requirements

Tucker MS – 1.00 allotment for I.B. Coordinator, 4.00 allotments for World Language requirements

Druid Hills HS – 1.00 allotment for I.B. Coordinator

Martin Luther King Jr. HS – 1.00 allotment for I.B. Coordinator

Tucker HS – 1.00 allotment for I.B. Coordinator

Junior Achievement (3DE Program)

McNair High School – 2.00 instructional allotments (*AP and Counselor)

Martin L. King, Jr. HS – 2.00 instructional allotments (*AP and Counselor)

Life Safety Occupancy

Life Safety Occupancy Allotments support schools whose classrooms are not large enough to support the District's Class Size maximums. There is a 3 Step Process in determining the allotment (Step 1. Classrooms are considered small if they are below 660 Sq. Ft., Step 2. Small Rooms must be at least 16% of the total number of classrooms, Step 3. Students in the small classrooms exceed 30 students).

Chapel Hill ES – 1.00 instructional allotment
Livsey ES – 1.00 instructional allotment
Cedar Grove High School – 2.00 instructional allotment
Stephenson High School – 1.00 instructional allotment
Tucker High School – 4.00 instructional allotments
Coralwood Center – 1.00 instructional allotment

Montessori Schools

Briar Vista ES – 1.00 instructional allotment
Huntley Hills ES – 1.00 instructional allotment

Theme Schools, Stand Alone

E.L. Bouie Theme – 1.00 instructional allotments
Marbut Theme – 1.00 instructional allotment
Narvie J. Harris Theme – 1.00 instructional allotment
Oakcliff Theme – 1.00 instructional allotment
Robert Shaw Theme – 1.00 instructional allotment
Wynbrooke Theme – 1.00 instructional allotment
Champion Theme MS – 3.00 instructional allotments

Magnet Schools Discretionary Fund

Magnet Schools will receive \$24 per Magnet student enrolled by the October FTE.

SPECIAL EDUCATION STAFFING GUIDELINES

Teachers	Abbreviation	Segments	Funding Size	Max (+2) No Para	Max (+2) w/Para	Allocation
<p><i>Consideration must be given to <u>service delivery models</u> in IEPs ~ additional staff may need to be allocated to address co-teaching and special ed setting requirements across grade levels</i></p>						
Group I						
Specific Learning Disability	LD-SC	4 – 6	8	14	18	1:12
Group II						
Mild Intellectual Disability	MID-R/SC	1 - 6	6.5	N/A	15	1:10
Group III						
Severe Intellectual Disability	SID-SC	1 - 6	5	N/A	9	1:7
Deaf Hard of Hearing	D/HH-SC	4 - 6	5	8	10	1:6
Emotional and Behavioral Disorder	BD-R	1 - 3	5	9	12	1:7
Emotional and Behavioral Disorder	BD-SC	4 - 6	5	10	13	1:8
Specific Learning Disability	LD-R	1 - 3	5	10	12	1:8
Moderate Intellectual Disability	MOID-SC	1 - 6	5	N/A	13	1:11
Orthopedic Impairment	OI-SC	4 - 6	5	N/A	13	1:11

Group IV						
Deaf Hard of Hearing	D/HH-R	1 - 3	3	5	6	1:3
Visual Impairment	VI-R	1 - 3	3	5	6	1:3
Orthopedic Impairment	OI-R	1 - 3	3	6	7	1:4
Visual Impairment- Deaf/Blind	VI(DB)-SC	1 - 6	3	N/A	8	1:6
Profound Intellectual Disability	PID-SC	1 - 6	3	N/A	8	1:6
Group V						
Not applicable for teachers: Level V funding is earned when the SWD is placed in a GE class and receives additional services through a paraprofessional, interpreter, job coach or other assistive personnel						
Preschool/Kindergarten Special Education (ages 3-5, in Community [C], Full day, and Part day classes)						
Full day	PSE/KSE	1 - 6	8	N/A	10	1:8
Part Day		1 - 4	12	N/A	14	1:12
Community	NA	NA	NA	NA	NA	NA
R = Resource (1-3 segments of service no matter the environment)						
SC = Self-Contained (4-6 segments of service no matter the environment)						

Students with special education eligibilities of Autism (AU), Traumatic Brain Injury (TBI), and Significantly Developmentally Delayed (SDD); are “served through” other designations, since there is no state maximum class size established. School staff indicates if the student is served as EBB, MID, or SLD, etc.

REGIONAL CLASSES

The following guidelines are used to determine basic staffing allotments. Additional staff may be required in order to meet specific student academic, behavioral or medical needs.

MID-SC classrooms

- Elementary – 1 teacher and 1 paraprofessional allotment provided for every 7 students (A second para will be added once 10 students are assigned to the class.)
- Middle/High – 1 teacher and 1 paraprofessional allotment provided per every 10 students (A second para will be added once 13 students are placed in the class.)

MID/MOID-SC classrooms

- Elementary – 1 teacher and 1 paraprofessional allotment provided per every 5 students (A second para will be added once 10 students are placed in the class.)
- Middle/High – 1 teacher and 1 paraprofessional allotment provided per every 10 students (A second para will be added once 11 students are placed in the class.)

MOID/SID-SC classrooms

- Elementary – 1 teacher and 1 paraprofessional allotment provided per every 5 students (A second para will be added once 10 students are placed in the class.)
- Middle/High – 1 teacher and 1 paraprofessional allotment provided per every 10 students (A second para will be added once 11 students are placed in the class.)

S/PID-SC classrooms – 1 teacher and 1 paraprofessional allotment provided per every 4 students

PSE and Kindergarten Special Education – SC classrooms – 1 teacher and 1 paraprofessional allotment provided per every 8 students (A second para is allotted once 10 students are in the class.)

Schools and Programs with Autism Spectrum Disorder Populations

Autism Program – For allocation of staff serving students with autism, the following guidelines are used to determine additional staffing allotments to meet the specific and unique academic, behavioral, or medical needs of students with autism. In a core content co-teaching setting, one additional teacher is allocated per a class size that exceeds eight (8) students. This allocation will only apply for schools with 50% or more of the school’s population of students with disabilities who have an identified disability of autism spectrum disorder.

Paraprofessionals for category I-IV students in inclusive placements will be allotted based upon IEP team decisions and individual student needs.

LEAD TEACHER FOR SPECIAL EDUCATION ALLOTMENT

LTSEs are assigned to schools using a weighted formula looking at 5 criteria from the previous school year: number of students with disabilities, number of comprehensive evaluations, number of transfer IEPs written, number of compliance cases in the building, and number of self-contained programs. Each criterion is assigned a point value. The total point value is determined by school, and the preliminary LTSE allocation is made. Because of the unique and individualized nature of special education programs and services, other factors may also have to be considered after the preliminary allocation is calculated before final allocations are made.

LEAD TEACHER SPECIAL EDUCATION (LTSE) ALLOCATION PLAN

# SWDs	Comprehensive Evaluations Completed	# Transfer IEPs	# Compliance Cases	Program Weight	Allocation
1 = < 30	1 = <10	1 = <10	1 = <2	1 = IRR only	
2 = 30-50	2 = 10-15	2 = 10-15	2 = 2-3	2 = IRR + <4 self-contained classes	1 - 10 pts = .5 LTSE
3 = 51-75	3 = 16-20	3 = 16-19	3 = 4-5	3 = IRR + 4-6 self-contained classes	11 - 25 pts = 1.0 LTSE

4 = 76-100	4 = 21-25	4 = 20-25	4 = >5	4 = IRR + >6 self-contained classes	
5 = 101-125	5 = 26-30	5 = 26-30			
6 = 125-199	6 = >30	6 = >30			

**Special Note #1: Any school with a SWD student count of 200 or more will earn 2 LTSEs.

***Special Note #2: The Department of Exceptional Education may consider other criteria when determining allocations for LTSEs. Such criteria could include but would not be limited to schools that have been federally identified as requiring additional support.

FTE DIRECT INSTRUCTIONAL OPERATIONAL COSTS - DISCRETIONARY FUNDS

FTE School Funding - Direct Instructional Operational Costs							
	Consumable Materials	Instructional Materials	Travel	Equipment Replacement	Non-Vocational Lab Equipment	Total	Media Books/Periodicals
Kindergarten	40.16	30.86	0.93	6.20	0.00	78.15	15.31
Kindergarten -EIP	40.16	30.86	0.93	6.20	0.00	78.15	15.31
Grades 1-3	33.21	48.65	0.93	3.11	0.00	85.90	15.31
Primary Grades 1-3 EIP	33.21	48.65	0.93	3.11	0.00	85.90	15.31
Grades 4-5	26.51	39.87	0.93	3.11	0.00	70.42	15.31
Grades 4-5 EIP	26.51	39.87	0.93	3.11	0.00	70.42	15.31
Middle Grades 6-8	26.51	39.87	0.93	3.11	0.00	70.42	13.03
Middle Grades 6-8	26.51	39.87	0.93	3.11	0.00	70.42	13.03
Grades 9-12	35.91	55.65	0.93	3.11	18.00	113.60	13.03
CTAE Program	140.60	24.95	26.32	136.33	0.00	328.20	13.03
Special Education Level 1	149.48	57.65	0.93	40.90	0.00	248.96	13.03
Special Education Level 2	38.88	33.73	0.93	57.81	0.00	131.35	13.03
Special Education Level 3	51.06	30.21	0.93	122.00	0.00	204.20	13.03

Special Education Level 4	220.45	48.69	0.93	152.35	0.00	422.42	13.03
Special Education Level 5	220.45	48.69	0.93	152.35	0.00	422.42	13.03
Gifted	53.27	22.92	0.93	23.78	0.00	100.90	13.03
Remedial Education	32.00	21.49	0.93	3.02	0.00	57.44	13.03
Alternative	26.51	39.87	0.93	3.11	0.00	70.42	13.03
ESOL	32.00	21.49	0.93	3.02	0.00	57.44	13.03

21ST CENTURY LEARNING INSTRUCTIONAL RESOURCES

Implementation and Transition Plan

Rationale: Enhancing SY23 - 24 Instructional Resource Allocations

The District consistently allocates instructional resources (digital/print) through a scheduled adoption process. The District's appropriation of resources ensures that all learners have access to the DCSD Curriculum in support of content and skills that students are expected to know and be able to apply.

Accordingly, District FTE enrollment data guides the procurement of K-12 instructional resources, as well as the annual replacement and replenishment of instructional resources. The DCSD FY2021 approved allocation that is not to exceed \$6,272,962, will be expended in support of the District's 21st Century Learning Instructional Resources Implementation and Transition Plan.

The Digital Dreamers (DD) Program initially started in 2017 that encompassed four major projects. The two most significant projects were the delivery of a 1:1 Chromebook device rollout for middle and high school students and delivery of the 1 Million Grant hotspots to eligible high school students in the district. Every student who wanted a Chromebook device and/or was eligible for a hotspot received one. Between 2017 and 2019, approximately, 39,000 devices were assigned to students. During this unprecedented time of the COVID-19 pandemic, the access to a device with reliable connectivity is essential for all students to actively engage in virtual

learning. Product scarcity among all manufacturers is very common today due to the demand from school districts; therefore, device distribution is prioritized by need in the DeKalb County School District until the additional devices that have been ordered are delivered. Priority must be given to the following students as the devices are distributed in each phase:

- Homeless
- Foster care
- English learners
- Students with disabilities
- 504 students
- CSI, TSI, and Promise Schools

Since August 10, 2020, schools began phase 1 by distributing Chromebooks and devices to students in third through twelfth grade. Phase 2 includes students in first and second grades. When the Chromebook tablets arrive in mid-September, phase 3 will begin by distributing the tablets to the pre-Kindergarten, kindergarten, and remaining first grade students. Additionally, connectivity devices were distributed to families who have requested connectivity support through the local school will receive a device.



**Title I Schools
FY 24**

Elementary Schools (66 Schools):					
Allgood ES (108)	SWP	Hambrick ES (212)	SWP	Pine Ridge ES (312)	SWP
Avondale ES (120)	SWP	Hawthorne ES (213)	SWP	Pleasantdale ES (315)	SWP
Barack H. Obama ES (160)	SWP	Henderson Mill ES (215)	SWP	Princeton ES (345)	SWP
Bob Mathis ES (259)	SWP	Hightower ES (218)	SWP	Rainbow ES (332)	SWP
Briar Vista ES (133)	SWP	Huntley Hills ES (220)	SWP	Redan ES (320)	SWP
Brockett ES (136)	SWP	Idlewood ES (225)	SWP	Robert Shaw ES (370)	SWP
Browns Mill ES (138)	SWP	Indian Creek ES (230)	SWP	Rock Chapel ES (340)	SWP
Canby Lane ES (145)	SWP	John R. Lewis ES (140)	SWP	Rockbridge ES (344)	SWP
Cary Reynolds ES (325)	SWP	Jolly ES (232)	SWP	McNair Discovery (262)	SWP
Cedar Grove ES (148)	SWP	Kelley Lake ES (235)	SWP	Rowland ES (348)	SWP
Chapel Hill ES (147)	SWP	Kingsley ES (236)	SWP	Shadow Rock ES (362)	SWP
Chestnut (152)	SWP	Livsey ES (256)	SWP	Smoke Rise ES (398)	SWP
Columbia ES (156)	SWP	Marbut ES (261)	SWP	Snapfinger ES (400)	SWP
DESA (102)	SWP	McLendon ES (260)	SWP	Stone Mill ES (415)	SWP
Dresden ES (176)	SWP	Midvale ES (270)	SWP	Stone Mountain (420)	SWP
Doraville United ES (164)	SWP	Montclair ES (278)	SWP	Stoneview ES (425)	SWP
Dunairre ES (178)	SWP	Murphey Candler (146)	SWP	Toney ES (465)	SWP
E.L. Bouie ES (342)	SWP	Narvie Harris (194)	SWP	Wadsworth ES (139)	SWP
E.L. Miller ES (257)	SWP	Oakcliff ES (300)	SWP	Woodridge ES (492)	SWP
Evansdale ES (185)	SWP	Oak View ES (306)	SWP	Woodward ES (496)	SWP
Fairington ES (187)	SWP	Panola Way ES (309)	SWP	Wynbrooke ES (498)	SWP
Flat Rock ES (186)	SWP	Peachcrest ES (311)	SWP		
Flat Shoals ES (195)	SWP				

Middle Schools (19 Schools)		High Schools (20 Schools)			
Bethune MS (584)	SWP	Arabia Mountain HS (503)	SWP	Towers HS (585)	SWP
Cedar Grove MS (518)	SWP	Cedar Grove HS (519)	SWP	Tucker HS (593)	SWP
Champion MS (582)	SWP	Chamblee HS (522)	SWP		
Chapel Hill MS (523)	SWP	Clarkston HS (525)	SWP		
Columbia MS (526)	SWP	Columbia HS (527)	SWP		
Druid Hills MS (573)	SWP	Cross Keys HS (529)	SWP		
Freedom MS (524)	SWP	DeKalb Early College (506)	SWP		
Henderson MS (549)	SWP	Druid Hills HS (533)	SWP		
Lithonia MS (558)	SWP	Elizabeth Andrews HS (621)	SWP		
McNair MS (544)	SWP	Lakeside HS (555)	SWP		
Miller Grove MS (568)	SWP	Lithonia HS (557)	SWP		
Peachtree MS (565)	SWP	MLK, Jr. HS (574)	SWP		
Redan MS (566)	SWP	McNair HS (595)	SWP		
Salem MS (569)	SWP	Miller Grove HS (564)	SWP		
Sequoyah MS (570)	SWP	Redan HS (567)	SWP		
Stephenson MS (579)	SWP	Southwest DeKalb HS (576)	SWP		
Stone Mountain MS (581)	SWP	Stephenson HS (578)	SWP		
Tucker MS (592)	SWP	Stone Mountain HS (580)	SWP		
The Champion Theme School	SWP				

Alternative Schools and Centers (1 Schools)		Charter Schools (5 Schools):	
DeKalb Alternative (546)	SWP	D.A.T.E (638) (DeKalb Academy of Technology & the Environment)	SWP
		DeKalb PATH Academy (634)	SWP
		DeKalb Prep Academy (641)	SWP
		International Community (635)	SWP
		Leadership Prep Academy (639)	SWP

Legend: Total Schools 111

Glossary of Terms



DeKalb County
School District

FY2024 BUDGET GLOSSARY

ACCOUNTING SYSTEM

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE, and EXPENDITURES.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also TAX DIGEST, and ASSESSED VALUATION.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. NOTE: An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full assessed value is used as the tax basis in Georgia.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET AMENDMENTS

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET TRANSFER

A transfer of appropriations among two or more accounts within the same fund.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CERTIFIED TAX DIGEST

That annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of local education agencies includes bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

ENCUMBRANCES

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time.

F.T.E. (FULL-TIME EQUIVALENCE - EMPLOYEE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position.

F.T.E. (FULL-TIME EQUIVALENCY - STATE FUNDING)

Local school systems in Georgia must report enrollment three times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day.

FUNCTION

An accounting term relating to both the budget and the financial report. A “function” is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives.

Furthermore, categories of activities should be combinable, comparable, relatable, and mutually exclusive. Both the budget and the financial reports group activities within “functions”.

1000	Instruction	2230	Federal Grant Administration
2100	Pupil Services	2300	General Administration
2210	Instructional Staff Services	2400	School Administration
2213	Instructional Staff Training	2500	Support Services – Business
2220	Educational Media Services	2600	Maintenance & Operations

2700	Transportation	3200	Enterprise Operations
2800	Support Services – Central	4000	Facilities Acquisition & Construction Services
2900	Other Support Services	5100	Debt Service
3100	School Nutrition		

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

FUND, CAPITAL OUTLAY

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

Used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY - FIDUCIARY

Used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

LEVY

(Verb) To impose taxes or special assessments.

(Noun) The total of taxes or special assessments imposed by a governmental unit.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

PER PUPIL (ALLOTMENT)

An allotment to each school for supplies and equipment initially based on the first school month pupil enrollment.

PER PUPIL (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

PROGRAM

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different weight program. The weights reflect the cost of teachers and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development.

Q.B.E. (QUALITY BASIC EDUCATION) - ALLOTMENTS

Funds are allotted by the state on the basis of “Weighted F.T.E.” (F.T.E.: Full Time Equivalent students) to the local school system. The following are 19 programs of allotment under Q.B.E.:

- | | |
|-----------------------------------------------|------------------------------------|
| 1. Kindergarten | 10. Vocational Labs (9-12) |
| 2. Kindergarten Early Intervention | 11. Special Education Category I |
| 3. Primary Grades (1-3) | 12. Special Education Category II |
| 4. Primary Grades (1-3) Early Intervention | 13. Special Education Category III |
| 5. Elementary Grades (4-5) | 14. Special Education Category IV |
| 6. Elementary Grades (4-5) Early Intervention | 15. Special Education Category V |
| 7. Middle Grades (6-8) | 16. Gifted |
| 8. Middle School Programs | 17. Remedial Education |
| 9. High School General Education (9-12) | 18. Alternative Education |
| | 19. ESOL Programs |

Q.B.E. (QUALITY BASIC EDUCATION) - MID YEAR ADJUSTMENT

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

REVISED BUDGET

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX DIGEST

The established formula for the county to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis. The Tax Digest is certified in July of each year and the local board of education sets the official millage rate.

TEACHER ALLOTMENT

The teachers are allotted to the schools on the basis of active enrollment. The formula used for allocations meets the provisions of the State Board of Education and accrediting standards, with additional personnel allotted above State requirements and funded with local tax dollars.

ZERO-BASED BUDGETING

Zero-based budgeting (ZBB) is a method of budgeting in which all expenses must be justified for each new period. The process of zero-based budgeting starts from a "zero base," and every function within the District is analyzed for its needs and costs. The budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous one. ZBB allows top-level strategic goals to be implemented into the budgeting process by tying them to specific functional areas of the District.