



FY2025 Budget Discussion

April/May Mini-Sessions 2024

AGENDA

- Available Resources
- Initiatives
- Compensation & Class
- Next Steps



Resources

	FY24 Revenue	FY24 Weight	FY25 Revenue	FY25 Weight
Local	\$ 929,360,365.00	63.9%	\$ 973,284,741.28	63.6%
State	\$ 521,814,939.48	35.9%	\$ 554,931,070.00	36.2%
Other	\$ 3,539,413.14	0.2%	\$ 3,539,185.00	0.2%
	\$ 1,454,714,717.62	100%	\$ 1,531,754,996.28	100%

	FY24 Available FB		FY25 Available FB	
Unassigned FB > 15%	\$26,500,000.00		\$100,000,000.00	
Assigned FB	\$45,000,000		\$22,500,000	
	\$71,500,000.00		\$122,500,000.00	

Ongoing Funded Initiatives

Ongoing Funded Initiatives

- MTSS Specialist
- ERP Implementation
- FACE Advocates
- Early Learning Expansion
- Horizon Support
- Deferred Maintenance
- Additional school support
- ***Ignite Teacher Residency**



Proposed Initiatives

Proposed Initiatives

- **Compensation & Classification Study**
- **Step (if eligible)**
- **Retention/New Hire Supplement (ESSER III)**
- EIP Advancement
- 3 Advisors per High School
- Athletic Director (1 per Cohort)
- Capital Improvement
- ***Security associate at elementary schools**

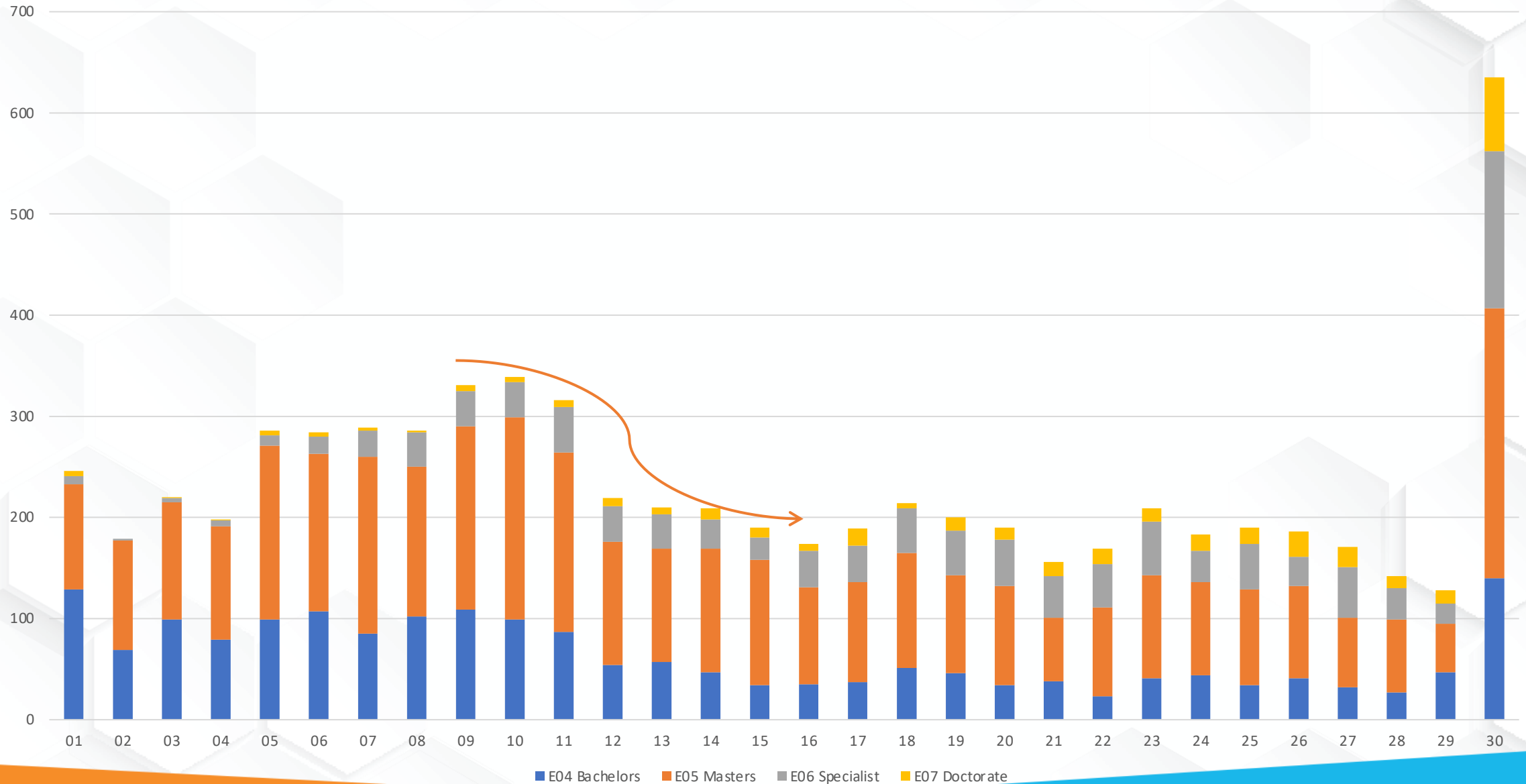


Security Associates

Compensation & Classification Study

- Non-Unified Salary Schedule
 - 7848 Employees (mostly teachers and administrators)
 - No grade changes
 - Teacher salary augmentation to attract & retain teachers in years 5 through 15
 - Increase by 3.6%
- Unified Salary Schedule
 - 4012 employees (all others)
 - Re-Grading Activity 101-134
 - 282 are below grade / recommendation to place them on grade
 - 2055 are above grade / **no action**
 - 1094 are on grade
 - Increase all grades by 3.6%

Teachers by Certification and Years of Experience



STEP DIFFERENCES

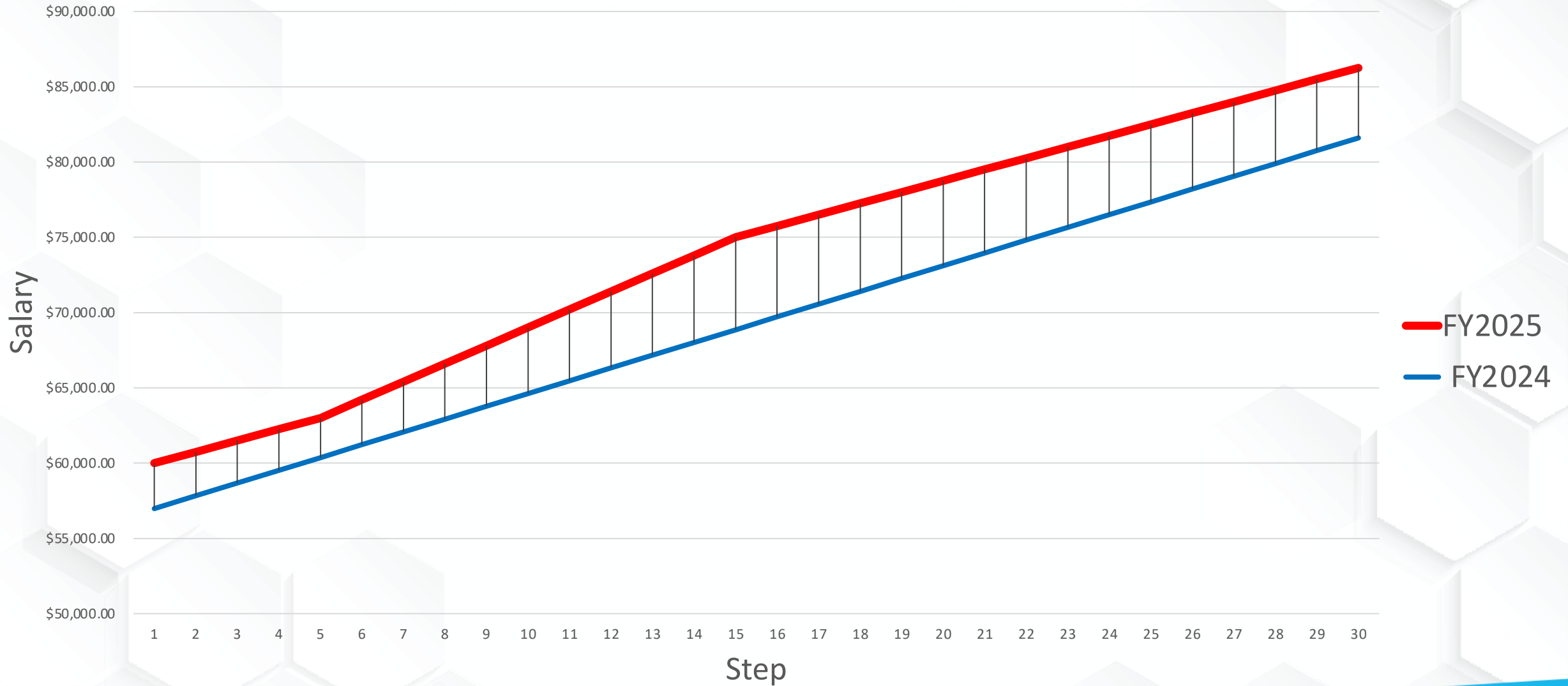
	T-4 BACHELORS		T-5 MASTERS		T-6 SPECIALIST		T-7 DOCTORATE	
	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL
1								
2	\$0.49	\$750.00	\$0.61	\$1,000.00	\$0.67	\$1,100.00	\$0.73	\$1,200.00
3	\$0.49	\$750.00	\$0.63	\$1,000.00	\$0.68	\$1,100.00	\$0.74	\$1,200.00
4	\$0.49	\$750.00	\$0.63	\$1,000.00	\$0.69	\$1,100.00	\$0.74	\$1,200.00
5	\$0.49	\$750.00	\$0.65	\$1,000.00	\$0.70	\$1,100.00	\$0.77	\$1,200.00
6	\$0.79	\$1,200.00	\$1.08	\$1,500.00	\$1.18	\$1,700.00	\$1.28	\$1,800.00
7	\$0.79	\$1,200.00	\$1.12	\$1,500.00	\$1.21	\$1,700.00	\$1.32	\$1,800.00
8	\$0.79	\$1,200.00	\$1.14	\$1,500.00	\$1.24	\$1,700.00	\$1.35	\$1,800.00
9	\$0.79	\$1,200.00	\$1.17	\$1,500.00	\$1.28	\$1,700.00	\$1.39	\$1,800.00
10	\$0.79	\$1,200.00	\$1.20	\$1,500.00	\$1.30	\$1,700.00	\$1.42	\$1,800.00
11	\$0.79	\$1,200.00	\$1.23	\$1,500.00	\$1.34	\$1,700.00	\$1.45	\$1,800.00
12	\$0.79	\$1,200.00	\$1.26	\$1,500.00	\$1.37	\$1,700.00	\$1.50	\$1,800.00
13	\$0.79	\$1,200.00	\$0.78	\$1,500.00	\$0.85	\$1,700.00	\$0.91	\$1,800.00
14	\$0.79	\$1,200.00	\$0.79	\$1,500.00	\$0.85	\$1,700.00	\$0.93	\$1,800.00
15	\$0.79	\$1,200.00	\$0.80	\$1,500.00	\$0.87	\$1,700.00	\$0.95	\$1,800.00
16	\$0.49	\$750.00	\$0.81	\$900.00	\$0.88	\$1,000.00	\$0.96	\$1,100.00
17	\$0.49	\$750.00	\$0.55	\$900.00	\$0.60	\$1,000.00	\$0.65	\$1,100.00
18	\$0.49	\$750.00	\$0.55	\$900.00	\$0.60	\$1,000.00	\$0.65	\$1,100.00
19	\$0.49	\$750.00	\$0.56	\$900.00	\$0.61	\$1,000.00	\$0.67	\$1,100.00
20	\$0.49	\$750.00	\$0.57	\$900.00	\$0.62	\$1,000.00	\$0.67	\$1,100.00
21	\$0.49	\$750.00	\$0.57	\$900.00	\$0.62	\$1,000.00	\$0.67	\$1,100.00
22	\$0.49	\$750.00	\$0.58	\$900.00	\$0.63	\$1,000.00	\$0.68	\$1,100.00
23	\$0.49	\$750.00	\$0.58	\$900.00	\$0.63	\$1,000.00	\$0.69	\$1,100.00
24	\$0.49	\$750.00	\$0.59	\$900.00	\$0.64	\$1,000.00	\$0.70	\$1,100.00
25	\$0.49	\$750.00	\$0.59	\$900.00	\$0.65	\$1,000.00	\$0.70	\$1,100.00
26	\$0.49	\$750.00	\$0.60	\$900.00	\$0.65	\$1,000.00	\$0.71	\$1,100.00
27	\$0.49	\$750.00	\$0.61	\$900.00	\$0.66	\$1,000.00	\$0.72	\$1,100.00
28	\$0.49	\$750.00	\$0.61	\$900.00	\$0.67	\$1,000.00	\$0.72	\$1,100.00
29	\$0.49	\$750.00	\$0.62	\$900.00	\$0.67	\$1,000.00	\$0.74	\$1,100.00
30+	\$0.49	\$750.00	\$0.62	\$900.00	\$0.68	\$1,000.00	\$0.73	\$1,100.00

CERTIFIED HOURLY RATE AND ANNUAL SALARY

	T-4 BACHELORS			T-5 MASTERS			T-6 SPECIALIST			T-6 DOCTORATE		
	HOURLY	ANNUAL	% INCREASE	HOURLY	ANNUAL	% INCREASE	HOURLY	ANNUAL	% INCREASE	HOURLY	ANNUAL	% INCREASE
1	\$39.47	\$60,000.00	5.3%	\$40.99	\$63,100.00	4.9%	\$44.58	\$68,250.00	4.3%	\$48.49	\$74,000.00	4.0%
2	\$39.97	\$60,750.00	5.1%	\$41.60	\$64,100.00	4.7%	\$45.25	\$69,350.00	4.1%	\$49.22	\$75,200.00	3.8%
3	\$40.46	\$61,500.00	4.8%	\$42.23	\$65,100.00	4.4%	\$45.93	\$70,450.00	3.9%	\$49.96	\$76,400.00	3.6%
4	\$40.95	\$62,250.00	4.6%	\$42.86	\$66,100.00	4.2%	\$46.62	\$71,550.00	3.7%	\$50.70	\$77,600.00	3.4%
5	\$41.45	\$63,000.00	4.4%	\$43.51	\$67,100.00	3.9%	\$47.32	\$72,650.00	3.5%	\$51.47	\$78,800.00	3.2%
6	\$42.24	\$64,200.00	4.9%	\$44.59	\$68,600.00	4.5%	\$48.50	\$74,350.00	4.1%	\$52.75	\$80,600.00	3.8%
7	\$43.03	\$65,400.00	5.4%	\$45.71	\$70,100.00	5.0%	\$49.71	\$76,050.00	4.7%	\$54.07	\$82,400.00	4.4%
8	\$43.82	\$66,600.00	5.9%	\$46.85	\$71,600.00	5.5%	\$50.95	\$77,750.00	5.3%	\$55.42	\$84,200.00	5.0%
9	\$44.61	\$67,800.00	6.3%	\$48.02	\$73,100.00	6.0%	\$52.23	\$79,450.00	5.9%	\$56.81	\$86,000.00	5.5%
10	\$45.39	\$69,000.00	6.8%	\$49.22	\$74,600.00	6.5%	\$53.53	\$81,150.00	6.5%	\$58.23	\$87,800.00	6.0%
11	\$46.18	\$70,200.00	7.2%	\$50.45	\$76,100.00	6.9%	\$54.87	\$82,850.00	7.0%	\$59.68	\$89,600.00	6.5%
12	\$46.97	\$71,400.00	7.7%	\$51.71	\$77,600.00	7.4%	\$56.24	\$84,550.00	7.5%	\$61.18	\$91,400.00	7.0%
13	\$47.76	\$72,600.00	8.1%	\$52.49	\$79,100.00	7.8%	\$57.09	\$86,250.00	8.0%	\$62.09	\$93,200.00	7.5%
14	\$48.55	\$73,800.00	8.5%	\$53.28	\$80,600.00	8.2%	\$57.94	\$87,950.00	8.5%	\$63.02	\$95,000.00	7.9%
15	\$49.34	\$75,000.00	8.9%	\$54.08	\$82,100.00	8.6%	\$58.81	\$89,650.00	9.0%	\$63.97	\$96,800.00	8.4%
16	\$49.84	\$75,750.00	8.7%	\$54.89	\$83,000.00	8.2%	\$59.69	\$90,650.00	8.6%	\$64.93	\$97,900.00	8.1%
17	\$50.33	\$76,500.00	8.4%	\$55.44	\$83,900.00	7.8%	\$60.29	\$91,650.00	8.3%	\$65.58	\$99,000.00	7.7%
18	\$50.82	\$77,250.00	8.2%	\$55.99	\$84,800.00	7.5%	\$60.89	\$92,650.00	7.9%	\$66.23	\$100,100.00	7.4%
19	\$51.32	\$78,000.00	7.9%	\$56.55	\$85,700.00	7.1%	\$61.50	\$93,650.00	7.6%	\$66.90	\$101,200.00	7.1%
20	\$51.81	\$78,750.00	7.7%	\$57.12	\$86,600.00	6.8%	\$62.12	\$94,650.00	7.3%	\$67.57	\$102,300.00	6.8%
21	\$52.30	\$79,500.00	7.5%	\$57.69	\$87,500.00	6.4%	\$62.74	\$95,650.00	6.9%	\$68.24	\$103,400.00	6.5%
22	\$52.80	\$80,250.00	7.3%	\$58.27	\$88,400.00	6.1%	\$63.37	\$96,650.00	6.6%	\$68.92	\$104,500.00	6.2%
23	\$53.29	\$81,000.00	7.1%	\$58.85	\$89,300.00	5.8%	\$64.00	\$97,650.00	6.3%	\$69.61	\$105,600.00	5.9%
24	\$53.78	\$81,750.00	6.9%	\$59.44	\$90,200.00	5.5%	\$64.64	\$98,650.00	6.0%	\$70.31	\$106,700.00	5.7%
25	\$54.28	\$82,500.00	6.7%	\$60.03	\$91,100.00	5.2%	\$65.29	\$99,650.00	5.7%	\$71.01	\$107,800.00	5.4%
26	\$54.77	\$83,250.00	6.5%	\$60.63	\$92,000.00	4.9%	\$65.94	\$100,650.00	5.4%	\$71.72	\$108,900.00	5.1%
27	\$55.26	\$84,000.00	6.3%	\$61.24	\$92,900.00	4.6%	\$66.60	\$101,650.00	5.2%	\$72.44	\$110,000.00	4.9%
28	\$55.76	\$84,750.00	6.1%	\$61.85	\$93,800.00	4.3%	\$67.27	\$102,650.00	4.9%	\$73.16	\$111,100.00	4.6%
29	\$56.25	\$85,500.00	5.9%	\$62.47	\$94,700.00	4.0%	\$67.94	\$103,650.00	4.6%	\$73.90	\$112,200.00	4.4%
30+	\$56.74	\$86,250.00	5.7%	\$63.09	\$95,600.00	3.7%	\$68.62	\$104,650.00	4.4%	\$74.63	\$113,300.00	4.2%

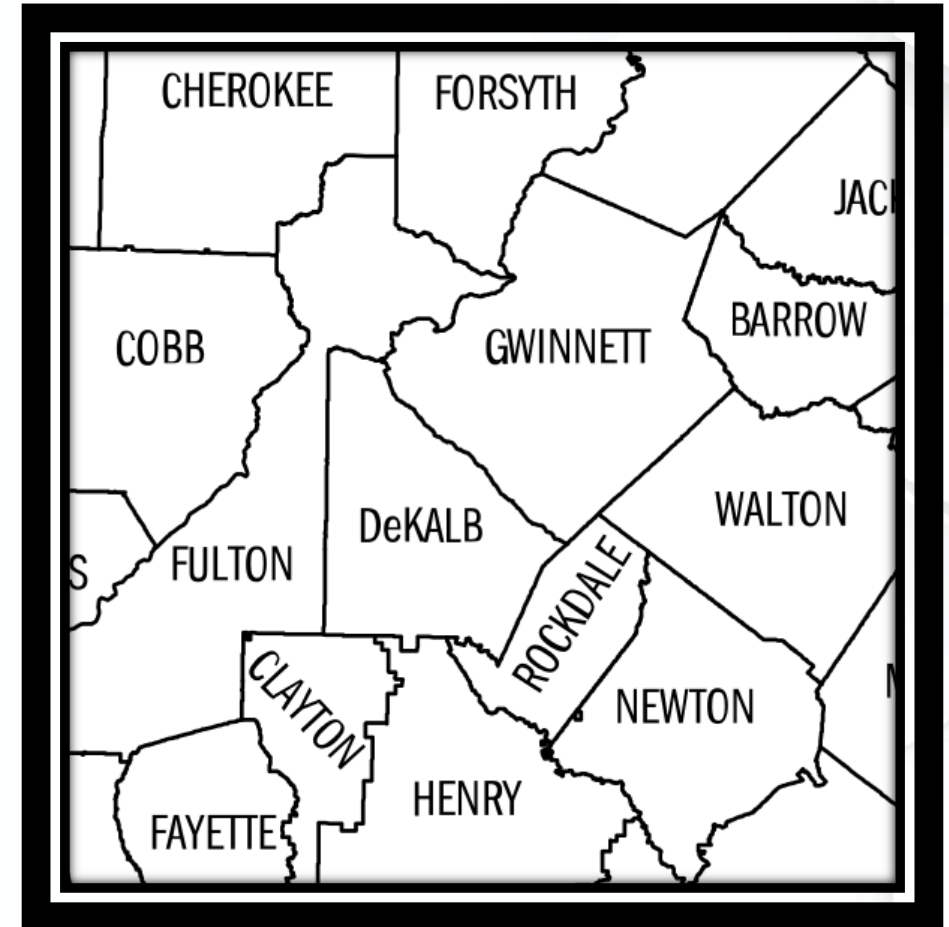
Average:	6.7%	5.9%	6.1%	5.7%
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T-4 Teacher Salary Schedule Comparison

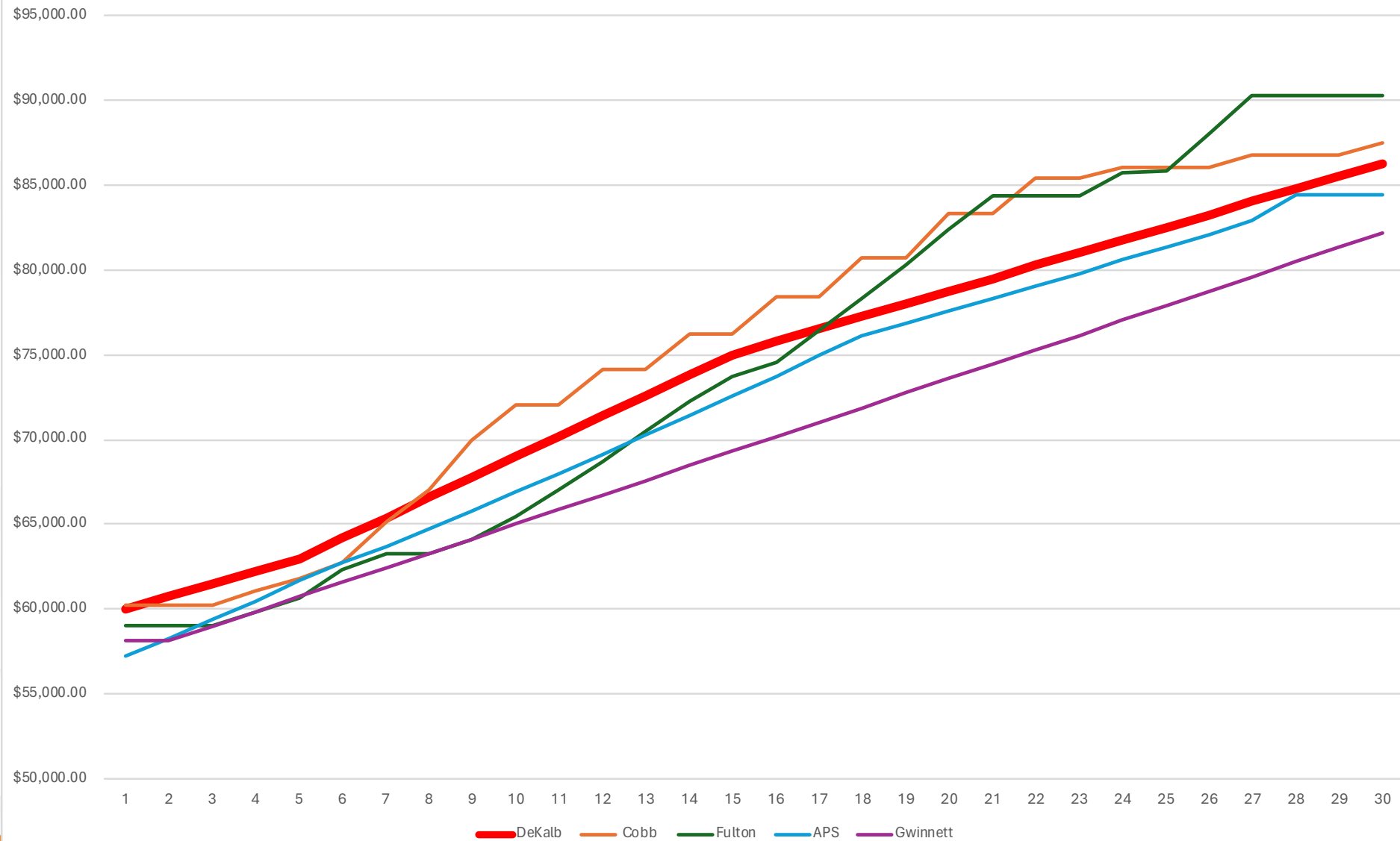


Comparisons

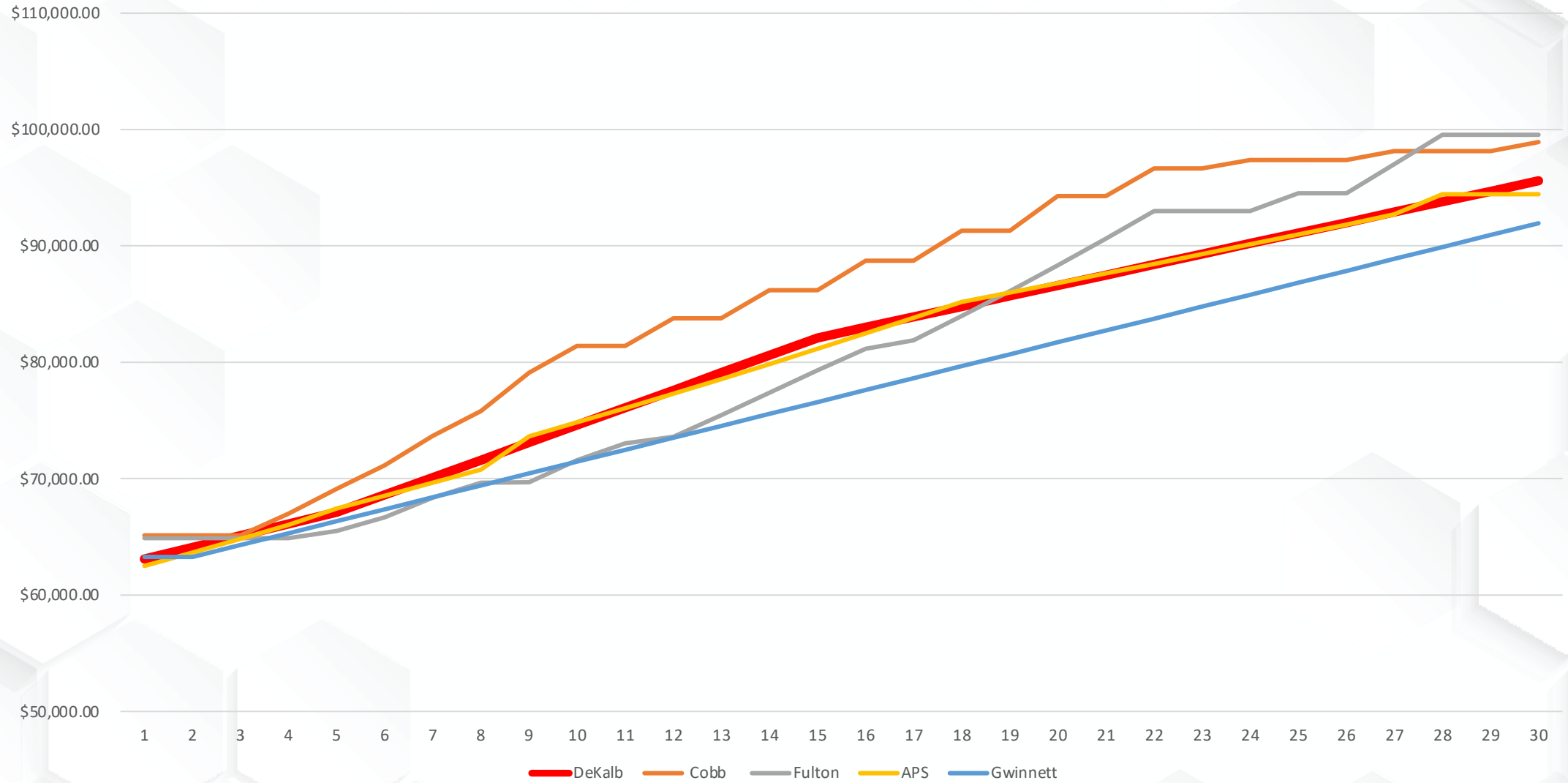
District	Certified	Classified
DeKalb	6.1%* Average + Incentive	4%-5.5% + Step + Incentive
Cobb		
Fulton	4.5% + Step	4.5% + Step
Atlanta Public		
Decatur City	\$2,500 + Step + 5%	5% + Step
Gwinnett	\$3,000 + Step	4% + Step
Forsyth	1% + \$2,500 + Step	5% + Step
Clayton		



T-4 Teacher Salary Schedule Comparison



T-5 Teacher Salary Schedule Comparison



Comp & Class Summary



Inflation 3.8%



Unemployment
3.1%



Average Wage
Growth,
Government
4.7%

Employee Group	Schedules	GF Count	Weight	Comp & Class
Certified Teachers	E04-E07	5609	50.0%	6.1% *Average
Counselors, Nurses, OT, Psychologists, Social Worker	E00-E07 LT5-LT7 V99 W98 Z04-Z07	1032	9.2%	5.5%
Bus Drivers, Star Substitutes, Teacher Assistants, Others on Unified Schedule	Unified 101-127 BDR SSUB TA1	3948	35.2%	5.5%
Assistant Principals, Managers & Above on Unified Schedule	G15-G17 N15-N17 Unified 128-134	482	4.3%	5.0%
Principals	PRE PRH PRM V98	128	1.1%	4.5%
Deputy Chiefs, Area Superintendents	ASP RGS	9	0.1%	4.0%
Chiefs	DPC	13	0.1%	2.0%

FY2024 General Fund Budgeted Revenue	1,454,714,718
FY25 Change	Estimate
Local Tax Digest / Other Local Revenue	\$ 43,924,148
Quality Basic Education / Other State Revenue	\$ 33,116,130
FY2025 General Fund Budgeted Revenue	1,531,754,996

FY2024 General Fund Budgeted Expense	(1,477,214,718)
FY25 Initiatives	Estimate
Step Increase	(5,000,000)
State Health Benefit Increase	(13,000,000)
TRS Increase	(5,300,000)
MTSS (to General Fund)	(2,500,000)
Capital Improvement Fund	(22,500,000)
Ignite	(6,665,289)
Academic Skills Center	(3,000,000)
Early Learning Expansion	(1,043,131)
EIP Advancement	(5,215,656)
3 Advisors / High School	(1,500,000)
Additional Athletic Directors	(1,000,000)
Net Savings in Other Divisions	13,772,890
Comp & Class Study (Step 1) Grade Band Corrections	(1,000,000)
Comp & Class Study (Step 2)	(54,804,965)
FY2025 General Fund Budgeted Expense	(1,585,970,869)

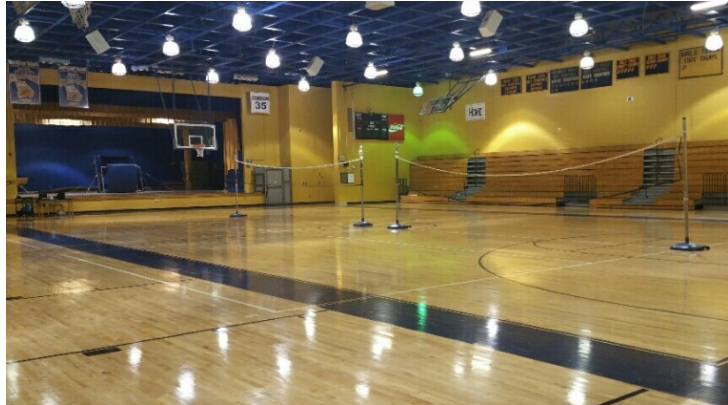
FY2025 Fund Balance Usage	(54,215,873)
Assigned Fund Balance (Gold Case)	\$ 22,500,000.00
Unassigned Fund Balance Reduction	\$ (31,715,873.00)

Fund Balance Policy DCL

5. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts may be used for any legal purpose. The District shall strive to achieve and maintain a prudent level of unassigned fund balance in the general fund at fiscal year-end adequate to ensure continuous operations. Upon completion of the fiscal year, the District may utilize excess funds for the following purposes:
- a. One-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
 - b. Establishing and funding a "Local" Capital Project Fund; or
 - c. To balance future budgets; or
 - d. Reduction of taxes.

Fund Balance: Identified / Allowable Uses

	FY25 Beg FB	FY25 Planned Use	FY25 End FB
Unassigned FB > 15%	\$100,000,000	-\$31,715,873	\$68,284,127
Assigned FB	\$22,500,000	-\$22,500,000	\$0
	\$122,500,000.00	-\$54,215,872	\$68,284,127



- Allowable FB Use:
 - **\$22,500,000** Local Capital Project Fund, plus
 - **Up to \$20M** Deferred Maintenance / One time



Next Steps



Presented by: Byron Schueneman, CFO

Next Steps

- ~~Thursday, April 18th – Board Retreat at Georgia Tech~~
 - ~~Initial presentation of the FY25 General Fund Budget~~
- ~~April 30th / May 1st – BOE Mini Sessions~~
- ~~Monday, May 6th – Executive Session, Work Session, Community Input Session & Business Meeting~~
 - ~~Tentative Adoption of the Proposed FY2025 Budget/Revenue Projection~~
 - ~~Tentative Approval of Resolution for Tax Levy (22.98)~~
- May 27-31 – **Finalized Tax Digest from Tax Commissioner**
- Monday, June 17th - Called Meeting 10:30am
 - 1st Virtual Budget Hearing
 - 1st Millage Rate Hearing (22.98)
- Monday, June 17th – **Virtual** Called Meeting 6:00pm
 - 2nd Millage Rate Hearing (22.98)
- Monday, June 24th - Called Meeting 11:00am
 - 2nd Budget Hearing
 - 3rd Millage Rate Hearing (22.98)
 - Approval of the Final Tax Levy Resolution (22.98)
 - Adoption of the Final FY2025 Budget/Revenue Projection for all funds





Questions?