



Committee of the Whole
May 8, 2023
Board of Education Meeting





FY2024 Tentative Budget Presentation

FY2024 Budget Presentation

1. General Fund Initiatives (Operational/Allocations/Salary & Benefits)
2. General Fund Revenue Projection
3. General Fund T-Sheet
4. Other Fund Initiatives
5. All Funds T-Sheet
6. Next Steps

General Fund Initiatives

- Operational Spending
 - Divisions
 - 10% reduction from FY23 baseline
 - Increase for fuel, contingency, deferred maintenance
 - Schools
 - \$10M – Additional funding for Horizon Schools
 - Charter Schools
 - 6% growth (based off estimated growth in revenue projection)
- Allocations
 - Divisions – zero based approach
 - Schools – based on RAMP
 - Additional Social-Emotional Support (Psychologist 16 (43 Total), Social Workers 16 (50 Total), School Nurses 20 (126 Total))
 - Academic Enrichment - Teachers (Gifted 26, EIP/REP 105 , Art, Music, PE/Health 18, Lead Teacher Spec. Ed. 15 , Library Media Assistants 66, ESOL)

General Fund Initiatives

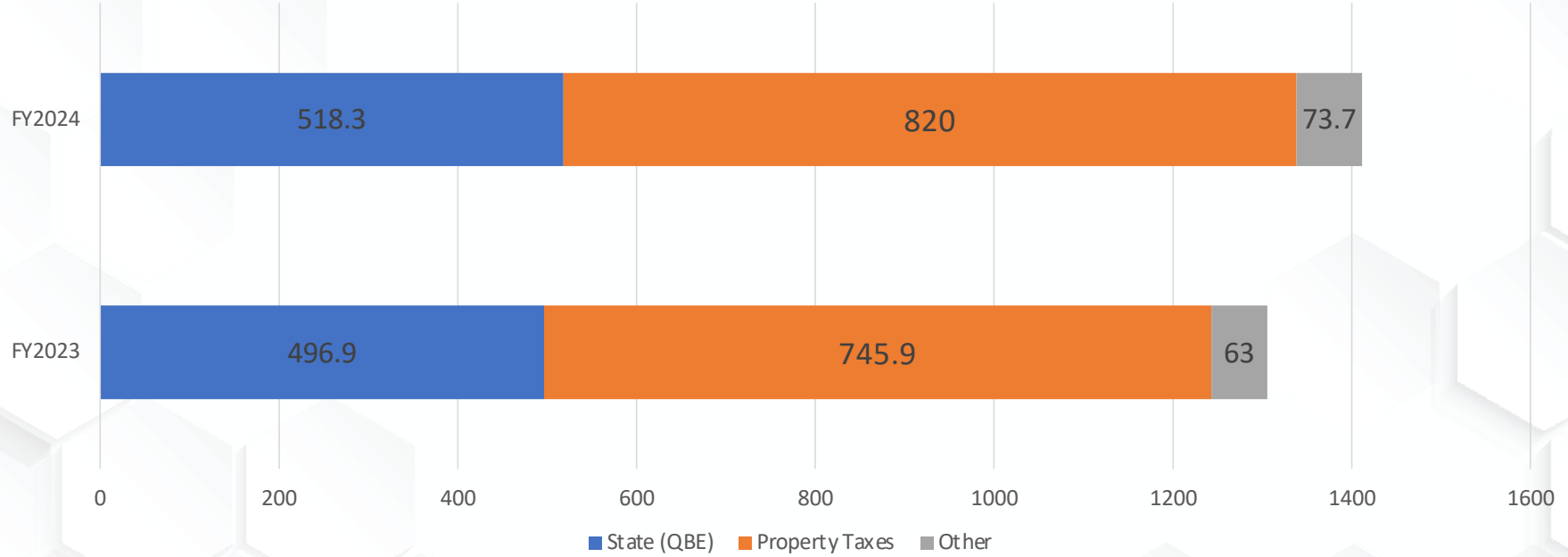
- Benefits
 - \$51M – SHBP increase
 - \$300K – 2% 403b match for PSERS employees
- Salary
 - \$10.3M – Step increases
 - \$45.5M – **6%
 - **this is inclusive of & exceeds the \$2K teacher raise, 5.1% increase for bus drivers/SFN/nurses mandated by the state.
 - \$3.5M - *Additional hourly rate increases for select job classes (Bus Drivers, Paraprofessionals, SRO's)

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

| Salary | FY2023 | 6% Raise | FY2024 | Hourly |
|-------------------|--------------|-------------|--------------|--------|
| Bus Driver* | \$ 20,099.29 | \$ 1,205.96 | \$ 21,305.25 | 19.73 |
| Custodian*** | \$ 28,350.68 | \$ 1,701.04 | \$ 30,051.72 | 15.27 |
| SFN Assistant | \$ 13,966.55 | \$ 837.99 | \$ 14,804.54 | 13.34 |
| Teacher | \$ 54,216.00 | \$ 3,252.96 | \$ 57,468.96 | 37.81 |
| Paraprofessional* | \$ 22,432.30 | \$ 1,345.94 | \$ 23,778.24 | 15.98 |

General Fund Revenue Projection

Revenue in Millions



DEKALB COUNTY SCHOOL DISTRICT
FY 2024 GENERAL FUND SUPERINTENDENT'S PROPOSED TENTATIVE BUDGET AS OF 5.2.23

| GENERAL FUND BALANCE | |
|--|-------------|
| FY 2024 Beginning Estimated Available Fund Balance | 333,000,000 |

ANTICIPATIONS

| | |
|--|----------------------|
| FY LOCAL REVENUE (Est 6% tax digest growth) | 872,374,994 |
| <i>Interest</i> | 13,600,000 |
| <i>Transfers</i> | 1,433,772 |
| LOCAL REVENUE SUBTOTAL | 887,408,766 |
| | |
| FY 2024 STATE REVENUE | 694,060,645 |
| <i>Local 5-mill Reduction</i> | <i>(175,655,286)</i> |
| <i>Austerity Reduction</i> | <i>0</i> |
| <i>Other State Funding</i> | <i>6,181,755</i> |
| STATE REVENUE SUBTOTAL | 524,587,114 |
| | |
| FY2024 REVENUE TOTAL | 1,411,995,880 |

| | |
|-----------------------------------|----------------------|
| Anticipated Fund Balance Drawdown | 38,049,942 |
| | 1,450,045,822 |

| FUNCTIONS | APPROPRIATIONS | | Change + increase/ -decrease |
|---|----------------------|--|---------------------------------|
| | FY24 Proposed | FY2023 Adopted | |
| INSTRUCTION | 814,540,654 | 707,850,740 | 96,689,914 |
| PUPIL SERVICES | 90,207,141 | 137,263,249 | (47,056,108) |
| IMPROVEMENT OF INSTRUCTIONAL SERVICES | 17,401,569 | 19,037,168 | (1,635,600) |
| INSTRUCTIONAL STAFF TRAINING | 1,087,907 | 607,149 | 480,758 |
| EDUCATIONAL MEDIA SERVICES | 16,073,394 | 16,832,699 | (759,305) |
| GENERAL ADMINISTRATION | 61,960,683 | 44,169,350 | 17,791,334 |
| SCHOOL ADMINISTRATION | 79,928,401 | 73,647,511 | 6,280,890 |
| SUPPORT SERVICES - BUSINESS | 27,098,969 | 18,590,759 | 8,508,210 |
| MAINTENANCE AND OPERATION OF PLANT SERVICES | 219,852,987 | 180,834,143 | 39,018,844 |
| STUDENT TRANSPORTATION SERVICE | 77,375,514 | 83,610,283 | (6,234,769) |
| SUPPORT SERVICES - CENTRAL | 32,351,894 | 31,042,390 | 1,309,503 |
| OTHER SUPPORT SERVICES | 3,428,743 | 1,897,064 | 1,531,680 |
| SCHOOL NUTRITION PROGRAM | 335,000 | 1,005,000 | (670,000) |
| ENTERPRISE OPERATIONS | 61,672 | 989,246 | (927,574) |
| TRANSFERS & OTHER OUTLAYS | 8,341,294 | 7,587,334 | 753,960 |
| DEBT SERVICE | 0 | 0 | 0 |
| | | | |
| SUBTOTAL | 1,450,045,822 | 1,324,964,085 | 1,450,045,822 |
| | | | |
| | | APPROPRIATION TOTAL | 1,450,045,822 |
| | | | |
| | | ENDING FY 2024 FUND BALANCE (projected) | 294,950,058 |

Other Fund Initiatives

Special Revenue

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

Capital Projects

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

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

| | <i>General (K-12)</i> | <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Outlay</i> | <i>Sch. Nutrition</i> | <i>Total</i> |
|--|---------------------------|----------------------------|-------------------------|---------------------------|---------------------------|----------------------|
| Anticipated Funds Available | | | | | | |
| Local Revenue | 872,374,994 | 9,785,719 | | 151,000,000 | 59,817,356 | 1,092,978,069 |
| Interest | 13,600,000 | | 0 | | | 13,600,000 |
| State Funding | 524,587,114 | 14,474,207 | | | 0 | 539,061,320 |
| Federal Funding | | 99,915,442 | | | 11,801,978 | 111,717,420 |
| Transfers and Other Local Funds | 1,433,772 | 4,996,767 | 0 | | 2,800,000 | 9,232,539 |
| Total Revenue Anticipated | 1,411,995,880 | 129,174,134 | 0 | 151,000,000 | 74,419,334 | 1,766,589,349 |
| Beginning Unassigned Fund Balance | 268,000,000 | | | 424,679,138 | 29,226,079 | 741,905,217 |
| Beginning Assigned Fund Balance (Gold) | 45,000,000 | | | | | 45,000,000 |
| Beginning Fund Balance 7/1/2023 * | 333,000,000 | 0 | 0 | 424,679,138 | 29,226,079 | 786,905,217 |
| Total Funds Available | 1,744,995,880 | 129,174,134 | 0 | 575,679,138 | 103,645,413 | 2,553,494,566 |
| Budgeted Expenditures | | | | | | |
| Instruction | 814,540,654 | 66,203,869 | | | | 880,744,523 |
| Pupil Services | 90,207,141 | 28,744,629 | | | | 118,951,770 |
| Instructional Staff Training | 17,401,569 | 2,442,635 | | | | 19,844,204 |
| Instructional Staff Services | 1,087,907 | 21,712,360 | | | | 22,800,266 |
| Educational Media Services | 16,073,394 | 19,375 | | | | 16,092,769 |
| Federal Grant Administration | | 4,366,243 | | | | 4,366,243 |
| General Administration | 61,960,683 | 1,047,680 | | | | 63,008,363 |
| School Administration | 79,928,401 | 255,267 | | | | 80,183,668 |
| Support Services - Business | 27,098,969 | | | | | 27,098,969 |
| Maintenance & Operations | 219,852,987 | 415,346 | | 1,156,701 | | 221,425,034 |
| Transportation | 77,375,514 | 275,548 | | | | 77,651,061 |
| Support Services - Central | 32,351,894 | 893,856 | | | | 33,245,750 |
| Other Support Services | 3,428,743 | 6,500 | | | | 3,435,243 |
| School Nutrition | 335,000 | 2,500 | | | 74,419,334 | 74,756,834 |
| 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 | 0 | | 0 |
| Debt Service | | | | | | 0 |
| Total Expenditures | 1,450,045,822 | 129,174,134 | 0 | 199,621,825 | 74,419,334 | 1,853,261,116 |
| Ending Unassigned Fund Balance | 268,138,297 | 0 | 0 | 376,057,313 | 29,226,079 | 673,421,689 |
| Ending Assigned Fund Balance | 22,500,000 | | | | | 22,500,000 |
| Ending Fund Balance 6/30/2023 | 294,950,058 | (0) | 0 | 376,057,313 | 29,226,079 | 700,233,450 |
| Total Funds Allocated | 1,744,995,880 | 129,174,134 | 0 | 575,679,138 | 103,645,413 | 2,553,494,566 |

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

NEXT STEPS

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



QUESTIONS