

DEKALB COUNTY SCHOOL DISTRICT FY 2019 GENERAL FUND BUDGET PRELIMINARY ESTIMATION

GENERAL FUND BALANCE

End of FY 2017 Unaudited Fund Balance **127,422,721**

Estimated FY18 Revenue **1,012,969,116**

Estimated FY18 Expense **1,013,338,881**

Estimated FY18 Vendor Accruals **7,000,000**

Estimated FY18 Expense TOTAL **1,020,338,881**

FY 2019 Beginning Estimated Available Fund Balance 120,052,956

ANTICIPATIONS

FY 2018 LOCAL REVENUE 514,739,433

6% Tax Digest FY19 Estimated Growth 28,207,209

Loss of Emory due to Annexation

TAVT increase 1,300,000

Transfer from other Funds 2,500,000

Millage Adjustment

Other Net Local Revenue Reductions (1,049,075)

SUBTOTAL **545,697,567**

FY 2018 STATE REVENUE 490,275,589

FY 2019 Projected QBE Growth 17,285,072

FY 2019 Austerity Cut Reduction 9,788,119

SUBTOTAL **517,348,780**

FY2019 REVENUE TOTAL **1,063,046,347**

Anticipated Fund Balance Drawdown **17,346,112**

1,080,392,459

APPROPRIATIONS

DIVISIONS	CURRENT FY 2018 BUDGET	SALARY	BENEFITS	NON-SALARY DECRETIONARY (5% TARGETED CUT)	FY 2019 PROPOSED BUDGET	VARIANCE
Superintendent's Office	2,505,364.00	1,531,169.00	543,657.00	310,443.00	2,385,269	(120,095)
School Board	538,869.00	163,800.00	71,060.00	306,679.00	541,539	2,670
Regional Superintendents	2,792,702.00	2,829,351.00	969,490.00	63,315.00	3,862,156	1,069,454
Communications & Community Relations	1,826,619.83	748,271.00	266,940.00	755,199.00	1,770,410	(56,210)
Accountability	10,224,211.00	5,113,783.00	1,696,619.00	6,323,854.00	13,134,256	2,910,045
Charter Schools	45,780,504.00	22,118.00	5,209.00	48,549,893.71	48,577,221	2,796,717
Curriculum and Instruction	56,278,969.00	23,965,849.00	9,346,524.00	25,577,747.00	58,890,120	2,611,151
Facilities and Operations	115,593,877.17	36,026,772.00	15,358,699.00	67,779,196.00	119,164,667	3,570,790
Finance	4,241,680.00	2,976,861.00	1,142,550.00	291,000.00	4,410,411	168,731
Human Capital Management	5,148,412.00	3,209,702.00	1,176,516.00	1,092,314.00	5,478,532	330,120
Information Technology	28,036,754.00	10,638,892.00	3,951,559.00	12,590,785.00	27,181,236	(855,518)
Legal Affairs	16,496,088.00	1,339,627.00	430,909.00	13,884,304.00	15,654,840	(841,248)
Student Support & Intervention	36,601,453.00	25,077,947.00	10,219,043.00	4,212,868.00	39,509,858	2,908,405
Systemwide	8,425,990.00			10,390,500.00	10,390,500	1,964,510
Schools / Resource Equity Allocation Adjustments / Horizon +	693,475,772.00	498,553,541.00	204,465,488.00	14,741,171.00	717,760,200	24,284,428
COMP & CLASS (Salary Adjustment)		9,454,670	2,226,574		11,681,244	11,681,244
SUBTOTAL	1,027,967,265	621,652,353	251,870,837	206,869,269	1,080,392,459	52,425,194

APPROPRIATION TOTAL 1,080,392,459

ENDING FY 2019 FUND BALANCE (projected) 102,706,844

FY2019 DCSD GENERAL FUND BUDGET CONSIDERATIONS

INCLUDED

<i>TRS increase</i>	23,961,053
<i>Annualized Classified Insurance</i>	1,818,000
<i>Textbooks</i>	6,500,000
<i>403b 2% Match Program</i>	4,200,000
<i>Summer School Program</i>	3,546,125
<i>Includes General Fund Contingency account</i>	2,398,000
<i>FY18 Mid-Year Annualized (2 New Regions, multiple division impact, etc.)</i>	3,053,442
<i>Early Learning Center</i>	2,077,213
<i>Nurses for all Middle and High Schools</i>	1,578,496
<i>10 New School Resource Officers & 1 New Sergeant</i>	681,645
<i>Library Media Assistants for all Schools (Phased Rollout ~15 new positions)</i>	503,920
<i>Reclass registrars to 12 month positions (Middle and High Schools)</i>	290,184

**PRELIMINARY BUDGET FOR
DEKALB COUNTY BOARD OF EDUCATION
JULY 1, 2018 THROUGH JUNE 30, 2019**

	<u>General (K-12)</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Sch. Nutrition & Athletics</u>	<u>Trust & Agency</u>	<u>Total</u>
Anticipated Funds Available							
Local Taxes	\$534,177,367		\$0	\$103,250,000	\$10,144,931		\$647,572,298
Other Local Sources	9,020,200	\$9,387,666				\$70,164	18,478,030
State Funding	517,348,780	19,195,136		\$0	47,471,292		584,015,208
Federal Funding		60,519,498			7,750,000		68,269,498
Other						22,500,000	22,500,000
Transfers from Other Funds	2,500,000	3,416,856	2,620,500		1,090,000		9,627,356
Total Revenue Anticipated	\$1,063,046,347	\$92,519,156	\$2,620,500	\$103,250,000	\$66,456,223	\$22,570,164	\$1,350,462,390
Beginning Fund Balance 7/1/2018 *	\$120,052,956	(\$16,205,794)	\$47,605	\$350,971,511	(\$4,554,835)	\$10,239,054	\$460,550,497
Total Funds Available	\$1,183,099,303	\$76,313,362	\$2,668,105	\$454,221,511	\$61,901,388	\$32,809,218	\$1,811,012,886
Budgeted Expenditures							
Instruction	\$702,375,074	\$55,875,025				\$51,000	\$758,301,099
Pupil Services	65,070,720	3,614,536					68,685,256
Instructional Staff Training	15,000	166,922					181,922 **
Instructional Staff Services	18,348,315	15,706,426					34,054,741
Federal Grant Administration		2,869,095					2,869,095
General Administration	16,363,439	1,663,596			\$850,000		18,877,035
School Administration	69,004,309	58,013					69,062,322
Transportation	59,150,025	3,503,240					62,653,265
Maintenance & Operations	108,788,552	83,573				2,000	108,874,125
School Nutrition					61,762,228		61,762,228
Capital Outlay	6,342,623	3,422,787		\$188,502,164	1,017,000		199,284,574
Support Services	30,533,653	426,512			1,509,915	20,000	32,490,080
Other Support Services	1,574,499						1,574,499
Debt Service	10,000		\$2,620,500				2,630,500
Agency	302,000					18,890,000	19,192,000
Transfers to Other Funds	2,514,250	902,606		2,620,500	1,090,000	2,500,000	9,627,356
Total Expenditures	\$1,080,392,459	\$88,292,331	\$2,620,500	\$191,122,664	\$66,231,143	\$21,461,000	\$1,450,120,097
Ending Fund Balance 6/30/2018	\$102,706,844	(\$11,978,969)	\$47,605	\$263,098,847	(\$4,329,755)	\$11,348,218	\$360,892,789
Total Funds Allocated	\$1,183,099,303	\$76,313,362	\$2,668,105	\$454,221,511	\$61,901,388	\$32,809,218	\$1,811,012,886

* NOTE: Beginning fund balances are estimates based on the March 2018 Financial Reports

** Total has been corrected and reduced

Adoption of the Approved Budget for Fiscal Year 2018-19 is scheduled for the official meeting of the DeKalb Board of Education at 7:00 P.M. on June 26, 2018, in the Board Room at 1701 Mountain Industrial Blvd., Stone Mountain, Georgia 30083.