



ANNUAL BUDGET 2023



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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 15,500 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 2023 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, psychologist and social workers.

The proposed Total Budget for FY2023 is approximately \$2.09 billion for all funds including the General Fund. The proposed General Fund budget (operating budget) is \$1.33 billion reflecting an increase of 11% from the FY2022 budget. The funds that encompass the Total Budget and reflected changes include:



Funds In the Total Budget	FY2023 (In Millions)	FY2022 (In Millions)	Change (In Millions)	Percent of Change
General Fund	\$1,327.3	\$1,196.0	\$131.30	11.0%
Special Revenue	496.6	554.2	(57.6)	-10.40%
Debt Service	30.0	42.4	(12.2)	-28.9%
Capital Outlay	147.2	149.0	(1.8)	-1.2%
School Nutrition	68.8	61.5	7.3	11.9%
Trust & Agency	22.3	21.1	1.2	5.7%
Total budget	\$ 2,092.2	\$2,024.0	\$68.20	12.0%

STATE REVENUE

The proposed FY2023 budget was developed in consideration of the Governors recommendation to suspend the QBE Austerity cut. DeKalb County Schools is estimated to receive \$496.8 million for the FY2023 school year.

LOCAL REVENUE

The DeKalb property tax digest is expected to grow over the next year. Also, the increase in the valuation of existing property has positively impacted expected revenue. The FY2023 expected local revenue from all sources is projected to be \$806.3 million.

OTHER REVENUE SOURCES

DeKalb County Schools will use approximately \$22.7 million in reserve funds to aid in balancing the General Fund budget for the 2023 fiscal year.

EXPENSES

The DeKalb County Schools has developed robust enhancements to the proposed budget in comparison to FY2022 budget. The FY2023 budget includes expenses for the following key initiatives:

- Increased allotments for school counselors, psychologists, and nurses
- Additional instructional support for Horizon Schools
- Living wage salary adjustment for bus drivers, custodians, and school nutrition workers
- Full Step Raise for all employees
- Inflation protection – Cost of Living Adjustment (COLA)
- Deferred Maintenance Program

SUMMARY OF FUNDS

- **The General Fund**, as proposed, reflects 63.4% of the Total FY2023 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, CARES grants are included in this fund.
- **Debt Service Fund** is 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).
- **Enterprise 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

Mrs. Vickie B. Turner

District 5 (Board Chair)

Mr. Diijon DaCosta

District 6 (Vice Chair)

Mrs. Anna Hill

District 1

Mr. Marshall D. Orson

District 2

Mrs. Deirdre P. Pierce

District 3

Ms. Allyson Gevertz

District 4

Dr. Joyce Morley

District 7

Dr. Vasanne Tinsley

DeKalb County School District Interim Superintendent/CEO

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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PRINCIPALS

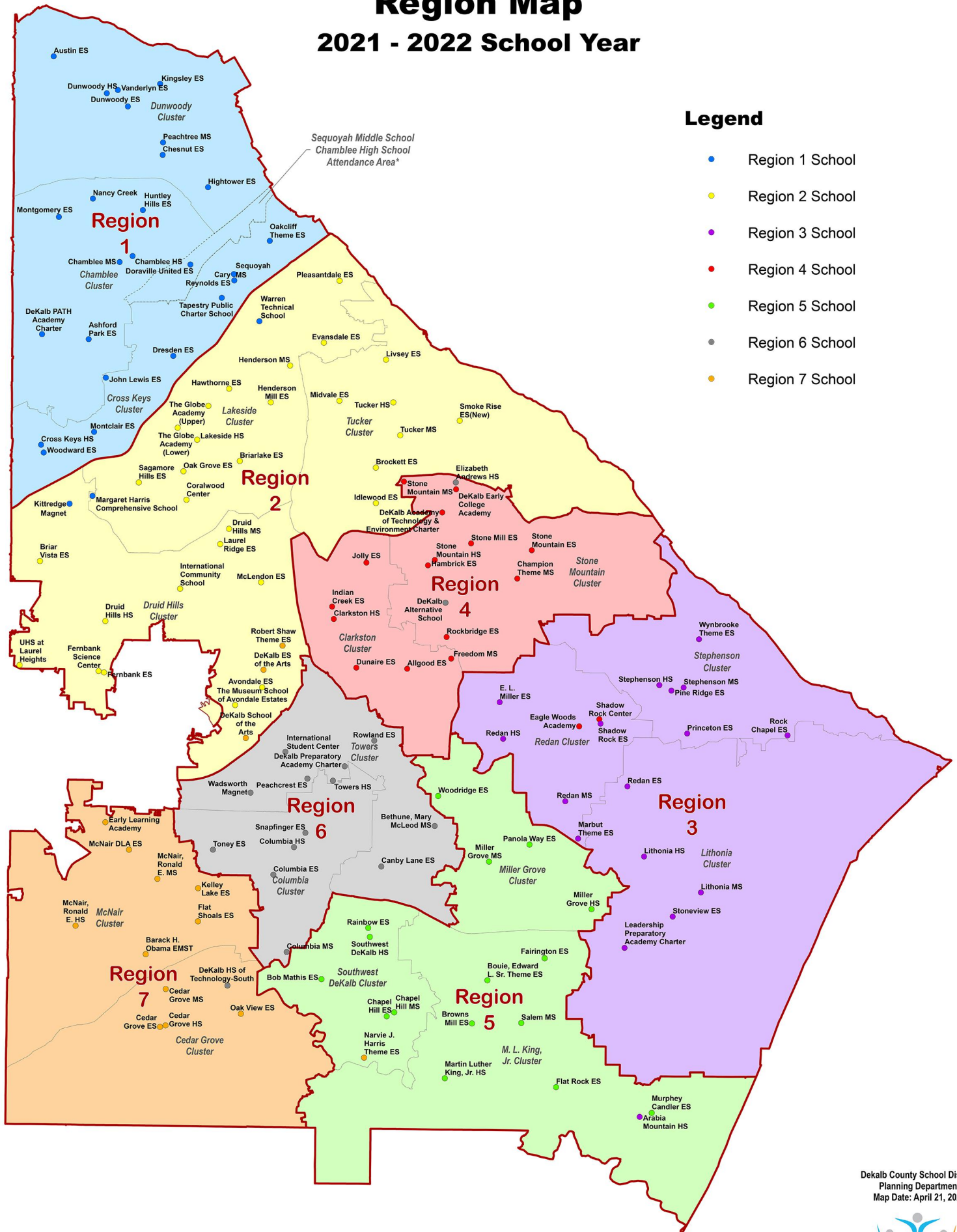
ASSISTANT
PRINCIPALS

ASSISTANT
PRINCIPALS

DeKalb County School District

Region Map

2021 - 2022 School Year



Legend

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



0 0.5 1 2 3 4 Miles

DeKalb County School District
Planning Department
Map Date: April 21, 2021



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

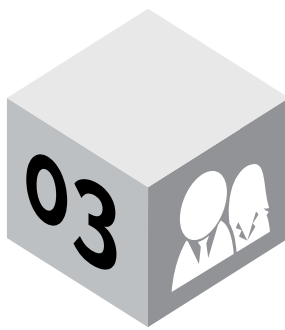
Performance Measure 2.2:

- 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

06



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

DeKalb County School District Demographics (2021-22 School Year)



Total DCSD Student Population

93,703

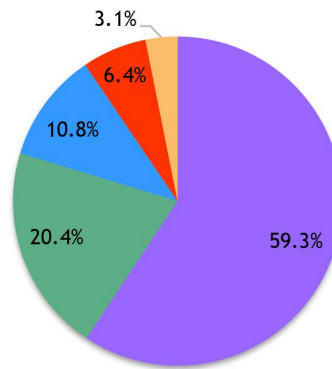


51.2%



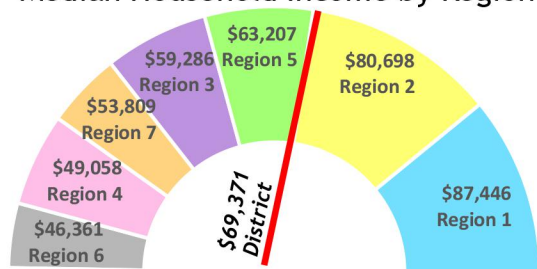
48.8%

Racial Breakdown



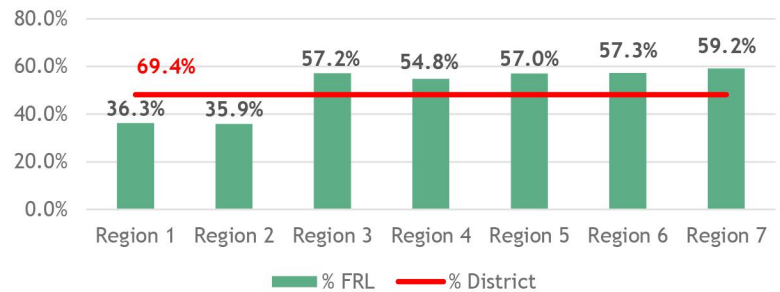
- Black: 55,602 (59%)
- Hispanic: 19,092 (20%)
- White: 10,127 (11%)
- Asian: 5,951 (6%)
- Other: 2,931 (3%)

Median Household Income by Region



*Size of slice is proportional to household population of the Region

% Eligible for Free & Reduced Lunch

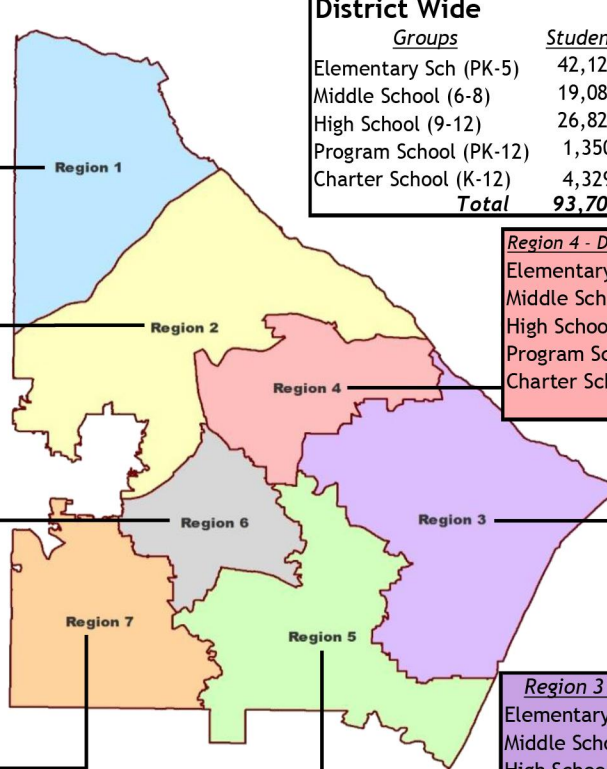


Region 1 - Ms. Peach	Students	Schools	FRL
Elementary Sch (PK-5)	10,154	17	3,815
Middle School (6-8)	4,063	3	1,605
High School (9-12)	5,488	3	1,698
Program School (PK-12)	65	1	18
Charter School (K-12)	633	2	279
Total	20,403	26	7,415

Region 2 - Mr. Arnold	Students	Schools	FRL
Elementary Sch (PK-5)	8,033	17	3,276
Middle School (6-8)	3,540	3	1,459
High School (9-12)	5,083	3	1,526
Program School (PK-12)	235	2	54
Charter School (K-12)	2,093	3	502
Total	18,984	28	6,817

Region 6 - Dr. Alexander(i)	Students	Schools	FRL
Elementary Sch (PK-5)	2,910	7	1,965
Middle School (6-8)	1,476	2	927
High School (9-12)	2,125	3	989
Program School (PK-12)	653	3	189
Charter School (K-12)	559	1	352
Total	7,723	16	4,422

Region 7 - Dr. Swanson	Students	Schools	FRL
Elementary Sch (PK-5)	5,249	9	3,175
Middle School (6-8)	1,660	2	1,054
High School (9-12)	1,944	2	1,076
Program School (PK-12)	195	1	78
Charter School (K-12)	0	0	0
Total	9,048	14	5,383



District Wide	Students	Schools	FRL
Elementary Sch (PK-5)	42,120	77	21,980
Middle School (6-8)	19,084	19	9,967
High School (9-12)	26,820	22	11,244
Program School (PK-12)	1,350	12	381
Charter School (K-12)	4,329	8	1,647
Total	93,703	138	45,219

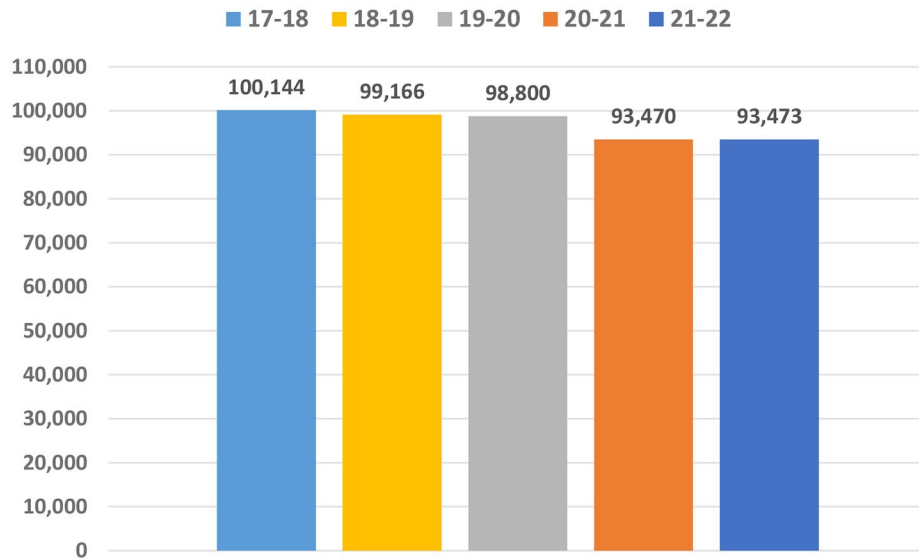
Region 4 - Dr. Campbell (i)	Students	Schools	FRL
Elementary Sch (PK-5)	5,017	8	3,105
Middle School (6-8)	2,886	3	1,667
High School (9-12)	3,280	4	1,453
Program School (PK-12)	202	5	42
Charter School (K-12)	759	1	389
Total	12,144	21	6,656

Region 3 - Dr. Tartt	Students	Schools	FRL
Elementary Sch (PK-5)	5,239	9	3,282
Middle School (6-8)	2,882	3	1,741
High School (9-12)	4,935	4	2,481
Program School (PK-12)	0	0	0
Charter School (K-12)	285	1	125
Total	13,341	17	7,629

Region 5 - Dr. Weaver	Students	Schools	FRL
Elementary Sch (PK-5)	5,518	10	3,362
Middle School (6-8)	2,577	3	1,514
High School (9-12)	3,965	3	2,021
Program School (PK-12)	0	0	0
Charter School (K-12)	0	0	0
Total	12,060	16	6,897

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

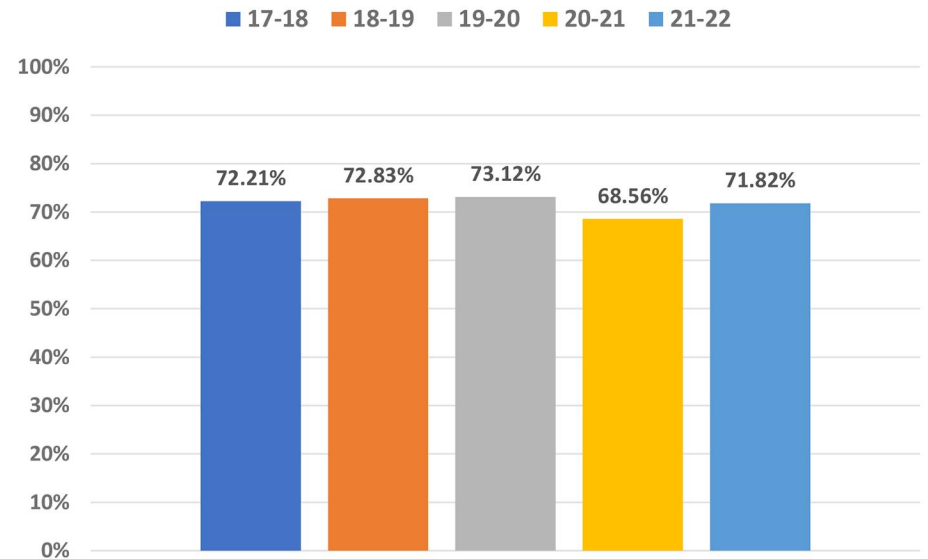
District Enrollment Total



Source: Georgia Department of Education

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Free and Reduced Lunch (FRL)



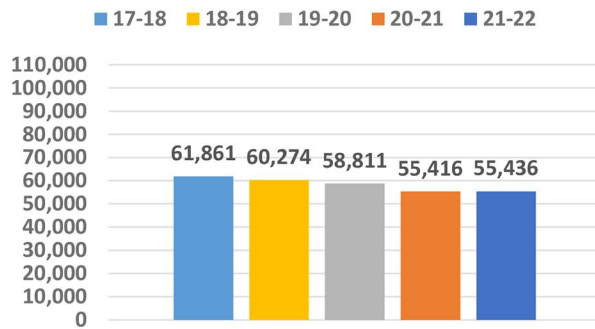
Source: Georgia Department of Education

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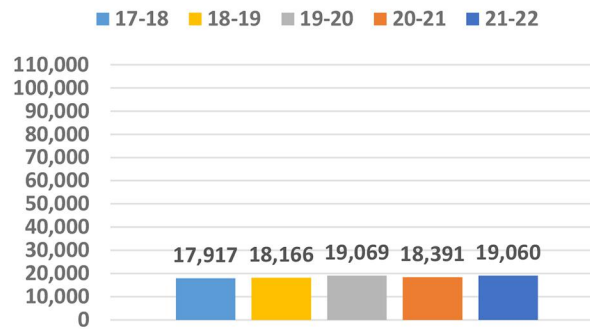
October Full-Time Equivalent (FTE) Enrollment by Race/Ethnicity

Source: Georgia Department of Education
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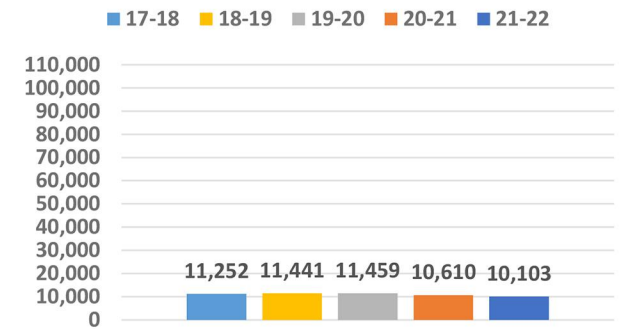
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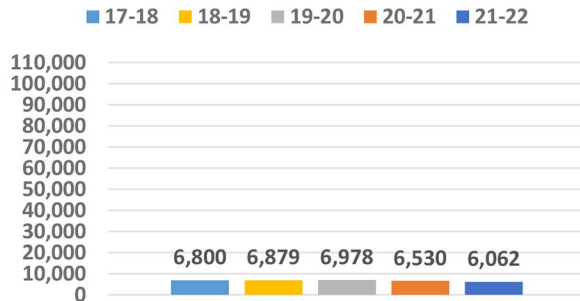
Hispanic



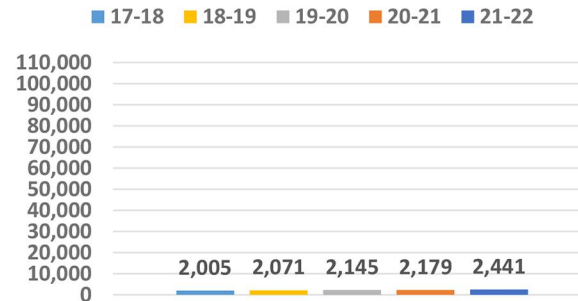
White



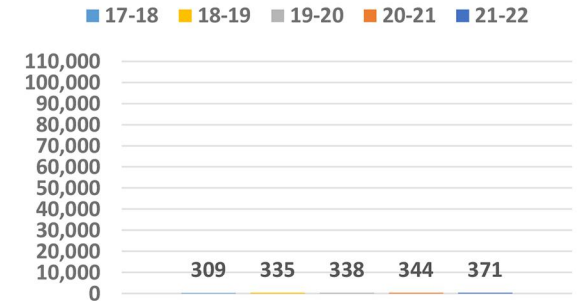
Asian/Pacific Islander



Multi-Racial

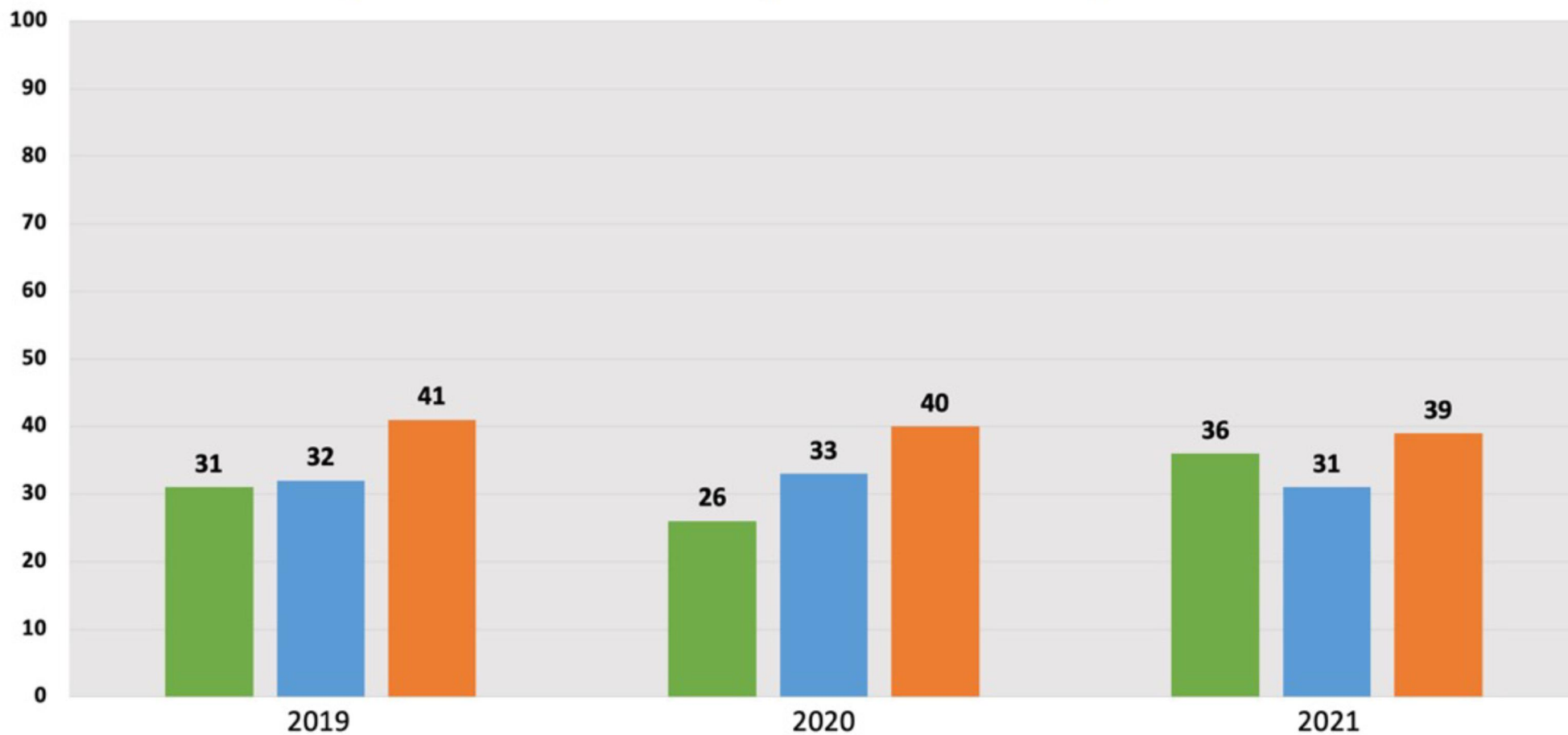


American Indian/Alaskan Native

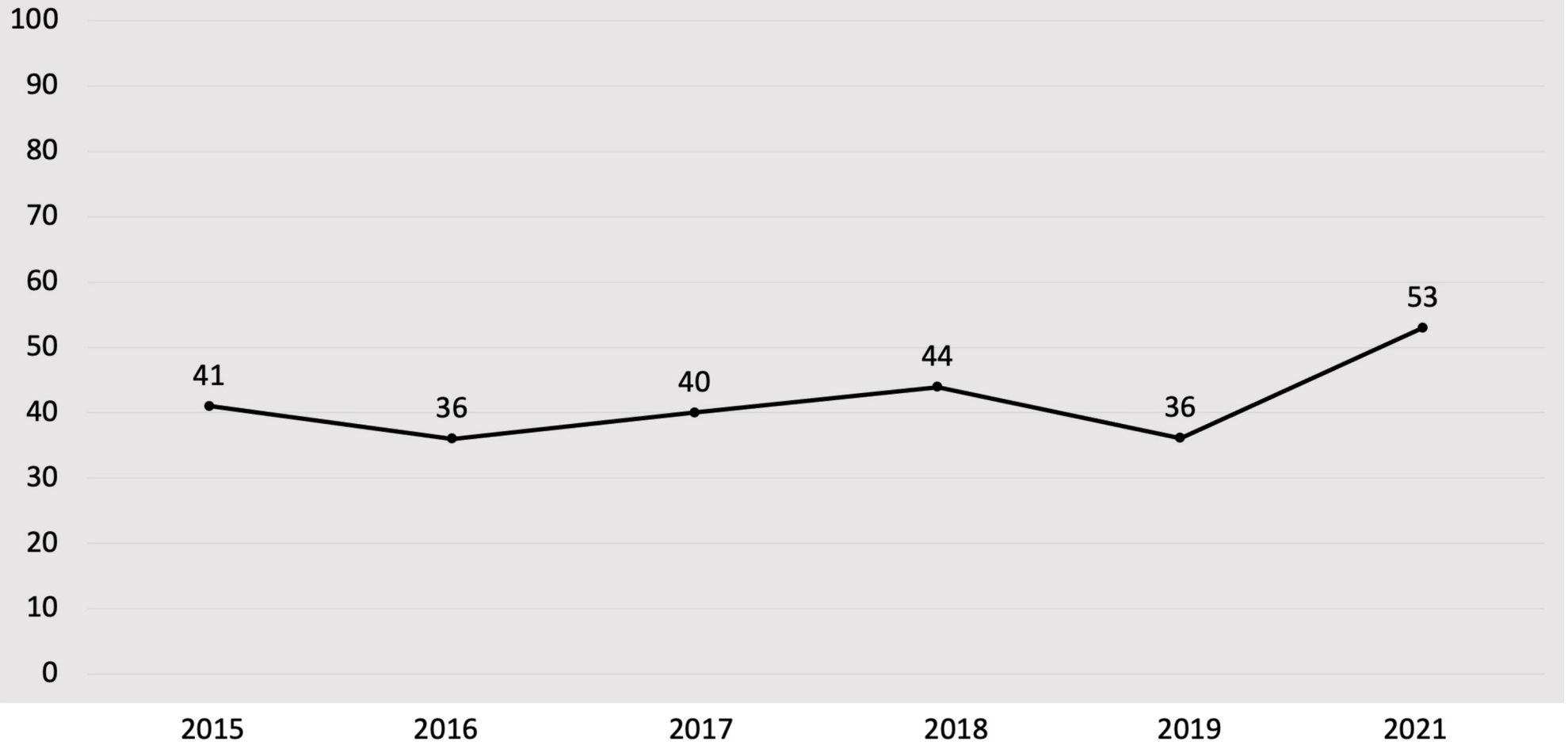


GKIDS: Percent of Kindergarteners Demonstrating Readiness

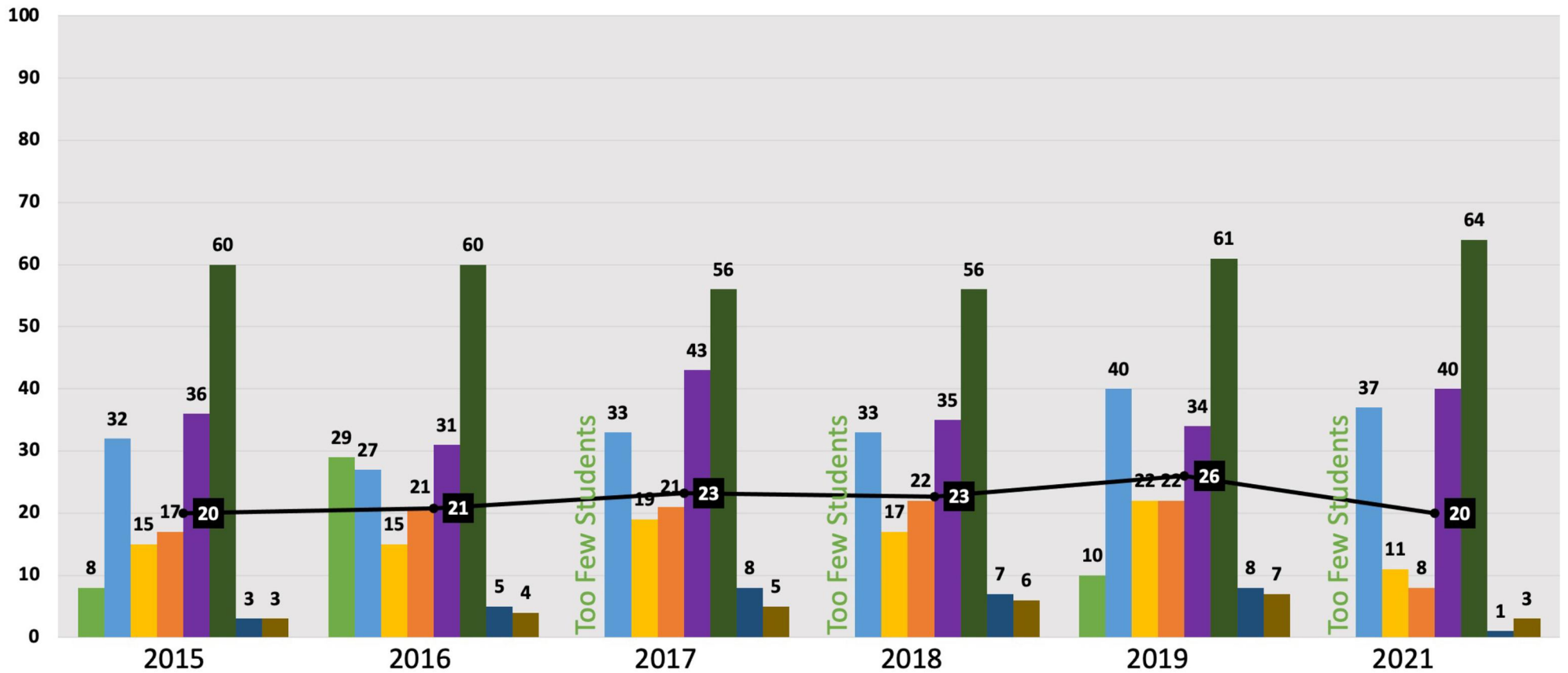
■ Foundations of School Success ■ English Language Arts ■ Mathematics



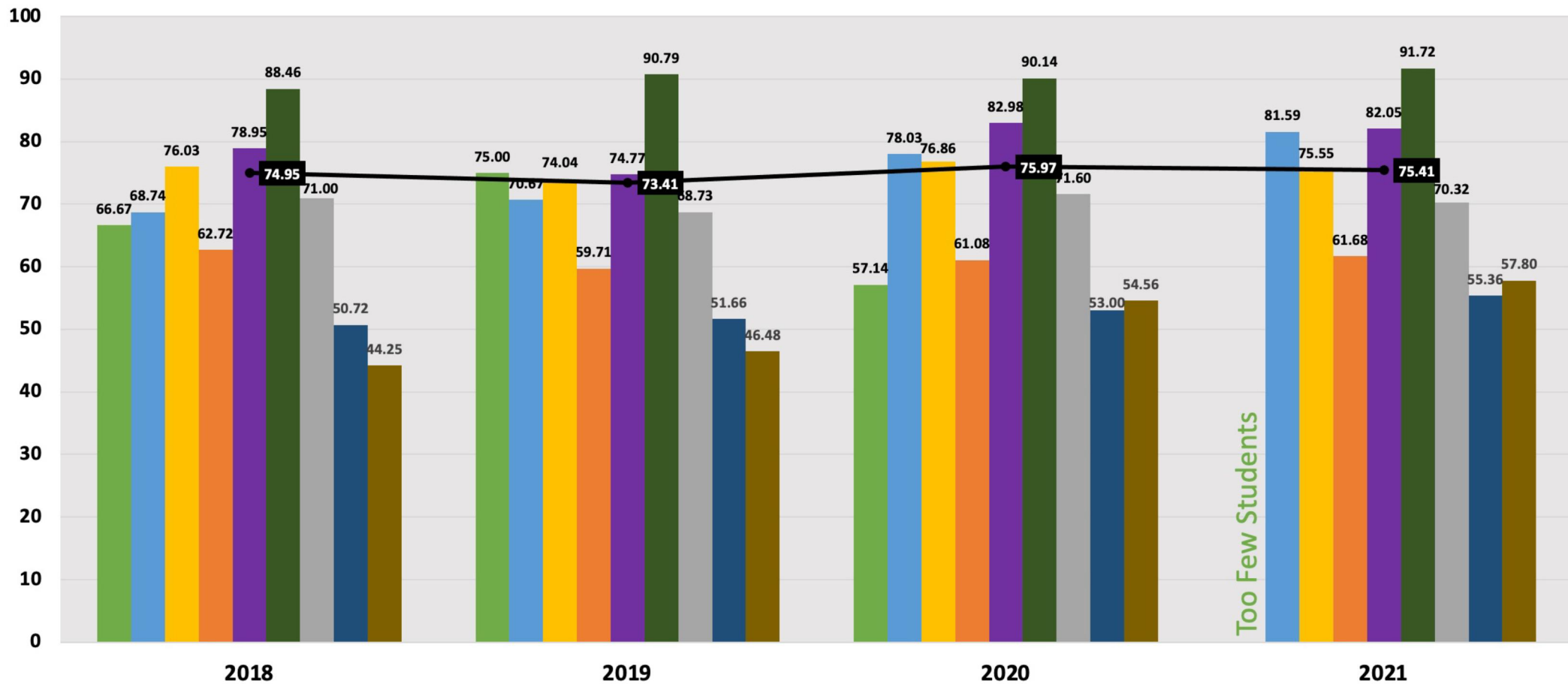
All Students: 3rd Grade
Percent Reading Below Grade Level



8th Grade Math Proficient and Above



4-Year Graduation Rates



Four-Year District Graduation Rate
Subgroup Comparison
2018 to 2021

Student Subgroup	2018 4-Year Graduation Rate	2019 4-Year Graduation Rate	2020 4-Year Graduation Rate	2021 4-Year Graduation Rate	Difference 2020-2021
All Students	74.95	73.41	75.97	75.41	-0.56
American Indian/Alaskan Native	66.67	75.00	57.14	TFS	N/A
Asian/Pacific Islander	68.74	70.67	78.03	81.59	3.56
Black	76.03	74.04	76.86	75.55	-1.31
Hispanic	62.72	59.71	61.08	61.68	0.60
Multi-Racial	78.95	74.77	82.98	82.05	-0.93
White	88.46	90.79	90.14	91.7	1.58
Economically Disadvantaged	71.00	68.73	71.60	70.32	-1.28
English Learners	50.72	51.66	53.00	55.36	2.36
Students with Disability	44.25	46.48	54.56	57.80	3.24

All Students

System	Graduation Rate
Georgia	83.69
DeKalb County	75.41
Atlanta Public Schools	83.13
Clayton County	75.98
Cobb County	87.20
Fulton County	87.72
Gwinnett County	82.48

Black Subgroup

System	Graduation Rate
Georgia	81.45
DeKalb County	75.55
Atlanta Public Schools	80.56
Clayton County	75.92
Cobb County	85.52
Fulton County	81.07
Gwinnett County	83.95

ELL Subgroup

System	Graduation Rate
Georgia	65.85
DeKalb County	55.36
Atlanta Public Schools	76.81
Clayton County	70.53
Cobb County	57.58
Fulton County	74.93
Gwinnett County	55.95

SWD Subgroup

System	Graduation Rate
Georgia	70.21
DeKalb County	57.80
Atlanta Public Schools	73.82
Clayton County	61.94
Cobb County	78.03
Fulton County	73.79
Gwinnett County	64.74

Hispanic Subgroup

System	Graduation Rate
Georgia	77.82
DeKalb County	61.68
Atlanta Public Schools	80.22
Clayton County	73.88
Cobb County	76.52
Fulton County	78.99
Gwinnett County	70.49

Four-Year District Graduation Rate

Subgroup Comparison

2018 to 2021

Student Subgroup	2018 4-Year Graduation Rate	2019 4-Year Graduation Rate	2020 4-Year Graduation Rate	2021 4-Year Graduation Rate	Difference 2020-2021
All Students	74.95	73.41	75.97	75.41	-0.56
American Indian/Alaskan Native	66.67	75.00	57.14	TFS	N/A
Asian/Pacific Islander	68.74	70.67	78.03	81.59	3.56
Black	76.03	74.04	76.86	75.55	-1.31
Hispanic	62.72	59.71	61.08	61.68	0.60
Multi-Racial	78.95	74.77	82.98	82.05	-0.93
White	88.46	90.79	90.14	91.7	1.58
Economically Disadvantaged	71.00	68.73	71.60	70.32	-1.28
English Learners	50.72	51.66	53.00	55.36	2.36
Students with Disability	44.25	46.48	54.56	57.80	3.24

White Subgroup

System	Total Count	Graduation Rate
Georgia	52,321	86.92
DeKalb County	761	91.72
Atlanta Public Schools	423	97.40
Clayton County	68	52.94
Cobb County	3,399	93.09
Fulton County	2,367	96.32
Gwinnett County	3,118	90.80

ED Subgroup

System	Total Count	Graduation Rate
Georgia	72,309	80.55
DeKalb County	3,986	70.32
Atlanta Public Schools	2,081	77.75
Clayton County	3,763	75.98
Cobb County	8,731	88.88
Fulton County	2,529	80.03
Gwinnett County	6,176	77.75



DeKalb County
School District

Content Mastery Scores District, Region, School Type Averages

CCRPI Baseline Reset Year was 2018

Due to rounding, the difference values

To view the District, Region, and School Type score averages and the differences over prior year, choose the **CCRPI Component** and **School Level** below.

CCRPI Component

- ☒ Content Mastery
- ☐ Progress
- ☐ Closing Gaps
- ☐ Readiness
- ☐ Graduation Rate
- ☐ CCRPI -High

School Level

- ☒ Elementary
- ☐ Middle
- ☐ High

A **red bar graph** indicates a decrease over prior year.

A **green bar graph** indicates an increase over prior year.





Four-Year Graduation Rates By Student Subgroup

Student Subgroup	2017-2018	2018-2019	2019-2020	2020-2021
All Students	74.95	73.41	75.97	75.41
American Indian/ Alaskan	66.67	75.00	57.14	Too Few Students
Asian/Pacific Islander	68.74	70.67	78.03	81.59
Black	76.03	74.04	76.86	75.55
Hispanic	62.72	59.71	61.08	61.68
Multi-Racial	78.95	74.77	82.98	82.05
White	88.46	90.79	90.14	91.72
Economically Disadvantaged	71.00	68.73	71.60	70.32
English Learners	50.72	51.66	53.00	55.36
Students with Disability	44.25	46.48	54.56	57.80

Five-Year Graduation Rates

By Student Subgroup

Student Subgroup	2017-2018	2018-2019	2019-2020	2020-2021
All Students	<div><div></div></div> 78.45	<div><div></div></div> 77.82	<div><div></div></div> 76.92	<div><div></div></div> 78.14
American Indian/ Alaskan	Too Few Students	<div><div></div></div> 71.43	<div><div></div></div> 75.00	<div><div></div></div> 61.90
Asian/Pacific Islander	<div><div></div></div> 77.42	<div><div></div></div> 74.17	<div><div></div></div> 76.42	<div><div></div></div> 82.16
Black	<div><div></div></div> 77.70	<div><div></div></div> 78.49	<div><div></div></div> 77.47	<div><div></div></div> 78.35
Hispanic	<div><div></div></div> 71.55	<div><div></div></div> 68.06	<div><div></div></div> 64.35	<div><div></div></div> 65.46
Multi-Racial	<div><div></div></div> 83.65	<div><div></div></div> 80.21	<div><div></div></div> 80.00	<div><div></div></div> 84.04
White	<div><div></div></div> 91.24	<div><div></div></div> 89.25	<div><div></div></div> 91.69	<div><div></div></div> 92.09
Economically Disadvantaged	<div><div></div></div> 75.35	<div><div></div></div> 74.60	<div><div></div></div> 73.01	<div><div></div></div> 74.80
English Learners	<div><div></div></div> 61.18	<div><div></div></div> 58.30	<div><div></div></div> 59.30	<div><div></div></div> 60.86
Students with Disability	<div><div></div></div> 53.63	<div><div></div></div> 47.93	<div><div></div></div> 50.00	<div><div></div></div> 58.31
All Students	<div><div></div></div> <p>The graphs to the right illustrate the 5-year graduation rate difference over the prior year.</p> <p>A red bar graph indicates a decrease over the prior year.</p> <p>A green bar graph indicates an increase over the prior year.</p>	-0.63 <div><div></div></div>	-0.90 <div><div></div></div>	1.22 <div><div></div></div>
American Indian/ Alaskan		N/A	3.57 <div><div></div></div>	-13.10 <div><div></div></div>
Asian/Pacific Islander		-3.25 <div><div></div></div>	2.25 <div><div></div></div>	5.74 <div><div></div></div>
Black		0.79 <div><div></div></div>	-1.02 <div><div></div></div>	0.88 <div><div></div></div>
Hispanic		-3.49 <div><div></div></div>	-3.71 <div><div></div></div>	1.11 <div><div></div></div>
Multi-Racial		-3.44 <div><div></div></div>	-0.21 <div><div></div></div>	4.04 <div><div></div></div>
White		-1.99 <div><div></div></div>	2.44 <div><div></div></div>	0.40 <div><div></div></div>
Economically Disadvantaged		-0.75 <div><div></div></div>	-1.59 <div><div></div></div>	1.79 <div><div></div></div>
English Learners		-2.88 <div><div></div></div>	1.00 <div><div></div></div>	1.56 <div><div></div></div>
Students with Disability		-5.70 <div><div></div></div>	2.07 <div><div></div></div>	8.31 <div><div></div></div>

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 Education's funding formula to develop school budget. 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
- **Tax Millage Rates** – Tax millage rates are provided and public hearing meetings are held



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 a zero based budget model and 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:

- **Projected 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 projected enrollment to develop school budgets.
- **Department Budgets** - Departments use developed using a zero-based budget 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 reflecting 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

ORIGINAL ADOPTED DATE: 09/11/2000

LAST REVISED DATE: 12/14/2011

LAST REVIEWED DATE: 12/14/2011

**Status:
ADOPTED**

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 budget 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/amIgTZiB9plushNjl6WXhfiOQ==>) 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/wz2fVyVRYITuTIdEdQGgBg==
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/plusvFSzbBTwYICbVum4t9KoQ==>

The DeKalb County Board of Education does hereby announce that the millage rate will be set at a virtual called meeting to be held on Monday, June 21, 2021 at 10:00 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 2021 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

DEKALB COUNTY SCHOOL	2016	2017	2018	2019	2020	2021
Real & Personal	22,708,465,405	24,341,209,784	27,176,816,870	33,738,006,572	31,233,256,409	34,152,133,236
Motor Vehicles	568,562,240	501,760,240	288,361,800	245,717,870	171,567,210	134,054,590
Mobile Homes	769,100	486,235	476,807	494,206	581,611	533,582
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	76,000	81,886	38,569	174,154	115,336	154,590
Gross Digest	23,277,872,745	24,843,538,145	27,465,694,046	33,984,392,802	31,405,520,566	34,286,875,998
Less M & O Exemptions	3,295,536,890	3,414,913,868	3,621,177,159	4,779,698,189	4,054,728,835	4,448,811,490
Net M & O Digest	19,982,335,855	21,428,624,277	23,844,516,887	29,204,694,613	27,350,791,731	29,838,064,508
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	19,982,335,855	21,428,624,277	23,844,516,887	29,204,694,613	27,350,791,731	29,838,064,508
 Gross M&O Millage	 23.73	 23.38	 23.28	 23.18	 23.08	 23.08
Less Rollbacks	-0.35	-0.10	-0.10	-0.10	0.00	0.00
Net M&O Millage	23.38	23.28	23.18	23.08	23.08	23.08
 Total School Taxes Levied	 \$467,187,012	 \$498,858,373	 \$552,715,901	 \$674,044,352	 \$631,256,273	 \$688,662,529
 Net Taxes \$ Increase	 \$22,199,550	 \$31,671,361	 \$53,857,528	 \$121,328,450	 (\$42,788,079)	 \$57,406,256
Net Taxes % Increase	4.99%	6.78%	10.80%	21.95%	-6.35%	9.09%

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 2021 MILLAGE RATE IS THE PROPOSED RATE. THE PROPOSED SCHOOL OPERATIONS MILLAGE IS 23.08 MILLS.
3. 2021 DIGEST FIGURES ARE AN ESTIMATE.

FY2023 BUDGET CALENDAR

1st Budget Oversight Committee Meeting (meetings will be held monthly)	October 2021
Board Input Survey/Mini-sessions	October 2021
Superintendent input on the FY2023 Budget	November 2021
Budget Oversight Committee (team of Divisions, Regions, and Focus Group) finalizes meetings, activities, timelines and calendars.	November 2021
Community stakeholder survey on budget priorities for FY2023	December 2021
Enrollment forecast presentation	December 2021
FY2023 school allotment formulas and guidelines presented to the Board	January 2022
FY2022 mid-year presentation to the Board	January 2022
FY2023 Forecasted revenue	January 2022
Finance Division finalizing Zero Based Budgets	February 2022
Superintendent review of preliminary Division requests	March 2022
Budget Update FY2023 Presentation of Revenue and General Fund anticipations, Major Special Revenue Funds/RAMP	April 2022
Budget Markup #2 – FY2022 Presentation of Superintendent’s comprehensive General Fund budget/Revenue Projections/RAMP	April 2022

Division FY22 Budget Presentations to Board / Mini-sessions	April 2022
Advertise Current Tax Digest and Five Year History of Levy	May 2022
Advertise on district's website FY2023 Tentative budgets	May 2022
Board adopts tentative budget	May 2022
Advertise Current Tax Digest and Five-Year History of Levy.	May 2022
1st Public Budget Hearing to solicit feedback from the public regarding the 2022-2023 school district's budget	June 2022
1st & 2nd Millage Hearings	June 2022
2nd Public Budget Hearing to solicit feedback from the public regarding the 2023-2023 school district's budget	June 2022
Board adopts final budget	June 2022
3rd Millage Hearing (If necessary)	June 2022



FY2023 BUDGET HIGHLIGHTS

- Full Step
- Living Wage Salary Adjustments (e.g., Bus Drivers, Custodians, and School Nutrition Workers)
- Inflation protection – COLA/Supplements
- Restoration of full calendar in General Fund
- Counselors, Psychologists and Nurses (increased allotments)
- Counselors and Assistant Principals extended days
- Implementation of RAMP additional district support
- Class size reduction in ESSER/ARP funds
- Additional teachers for Early Learning Centers in ESSER/ARP funds
- Multi-tiered System of Support (MTSS) staff for all schools in ESSER/ARP Funds
- Social Emotional Learning (Behavioral) screening support CARES/ARP Funds
- IT infrastructure & device refresh in General Fund/CARES/ESSER ARP/ SPLOST
- Allotments to support Literacy and School Improvement initiatives
- Horizon Schools – additional instructional and non-instructional support
- Increased funding for special programs (e.g. My Sisters Keepers/My Brothers Keepers)

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

	<i>General (K-12)</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Sch. Nutrition</i>	<i>Trust & Agency</i>	<i>Total</i>
Anticipated Funds Available							
Local Revenue	\$735,993,744	9,271,293		\$132,000,000	11,694,446	22,257,300	\$911,216,783
Interest	90,000			2,000,000			2,090,000
State Funding	496,600,000	15,490,841			1,214,494		513,305,335
Federal Funding		467,326,727			53,391,815		520,718,542
Transfers and Other Local Funds	1,448,256	4,506,787	29,976,191		2,800,000		38,731,234
							0
Total Revenue Anticipated	\$1,234,132,000	\$496,595,648	\$29,976,191	\$134,000,000	\$69,100,755	\$22,257,300	\$1,986,061,894
Beginning Fund Balance 7/1/2022 *	\$200,000,000	\$0	\$47,605	\$364,500,000	\$4,000,000	\$558,423	\$569,106,027
Total Funds Available	\$1,434,132,000	\$496,595,648	\$30,023,796	\$498,500,000	\$73,100,755	\$22,815,723	\$2,555,167,921
Budgeted Expenditures							
Instruction	\$687,736,089	116,712,635					\$804,448,724
Pupil Services	79,924,675	28,341,133					108,265,808
Instructional Staff Training	26,140,743	30,601,053					56,741,796
Instructional Staff Services	1,188,410	45,749,506					46,937,916
Educational Media Services	13,696,340	19,573					13,715,913
Federal Grant Administration		3,499,612					3,499,612
General Administration	84,703,828	26,442,502					111,146,330
School Administration	58,628,738	26,498,927					85,127,665
Support Services - Business	18,987,073	26,249,075					45,236,148
Maintenance & Operations	179,478,560	72,213,017		3,900,000			255,591,577
Transportation	69,691,622	21,194,335		1,000,000			91,885,957
Support Services - Central	27,945,607	43,531,745				57,000	71,534,352
Other Support Services	1,140,627	667,089					1,807,716
School Nutrition	670,000	26,105,145			67,562,907		94,338,052
Enterprise Operations	0	1,811,313					1,811,313
Facilities Acquisition & Construction Services	0	26,102,643		112,273,868			138,376,511
Transfers to Other Funds	7,306,787	856,345		29,976,191	1,222,880	22,230,300	61,592,503
Agency							0
Debt Service			29,976,191				29,976,191
Total Expenditures	\$1,257,239,099	\$496,595,648	\$29,976,191	\$147,150,059	\$68,785,787	\$22,287,300	\$2,022,034,084
Ending Fund Balance 6/30/2023	\$176,892,901	\$0	\$47,605	\$351,349,941	\$4,314,968	\$528,423	\$533,133,837
Total Funds Allocated	\$1,434,132,000	\$496,595,648	\$30,023,796	\$498,500,000	\$73,100,755	\$22,815,723	\$2,555,167,921

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

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

	<i>General (K-12)</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Sch. Nutrition</i>	<i>Trust & Agency</i>	<i>Total</i>
Anticipated Funds Available							
Local Revenue	\$806,262,163	9,271,293		132,000,000	11,694,446	22,257,300	\$981,485,202
Interest	90,000			2,000,000			2,090,000
State Funding	496,877,944	15,490,841			1,214,494		513,583,279
Federal Funding		467,326,727			53,391,815		520,718,542
Transfers and Other Local Funds	1,448,256	4,506,787	29,976,191		2,800,000		38,731,234 0
Total Revenue Anticipated	\$1,304,678,363	\$496,595,648	\$29,976,191	\$134,000,000	\$69,100,755	\$22,257,300	\$2,056,608,257
Beginning Fund Balance 7/1/2022 *	\$200,000,000	\$0	\$47,605	\$364,500,000	\$4,000,000	\$558,423	\$569,106,027
Total Funds Available	\$1,504,678,363	\$496,595,648	\$30,023,796	\$498,500,000	\$73,100,755	\$22,815,723	\$2,625,714,284
Budgeted Expenditures							
Instruction	\$723,855,992	116,712,635					\$804,568,627
Pupil Services	80,925,910	28,341,133					109,267,043
Instructional Staff Training	26,141,478	30,601,053					56,742,531
Instructional Staff Services	1,613,944	45,749,506					47,363,450
Educational Media Services	15,696,340	19,573					15,715,913
Federal Grant Administration		3,499,612					3,499,612
General Administration	84,709,223	26,442,502					111,151,725
School Administration	77,000,705	26,498,927					103,499,632
Support Services - Business	18,987,073	26,249,075					45,236,148
Maintenance & Operations	180,982,269	72,213,017		3,900,000			257,095,286
Transportation	78,713,126	21,194,335		1,000,000			100,907,461
Support Services - Central	28,893,566	43,531,745				57,000	72,482,311
Other Support Services	1,898,683	667,089					2,565,772
School Nutrition	670,000	26,105,145			67,562,907		94,338,052
Enterprise Operations	0	1,811,313					1,811,313
Facilities Acquisition & Construction Services	0	26,102,643		112,273,868			138,376,511
Transfers to Other Funds	7,306,787	856,345		29,976,191	1,222,880	22,230,300	61,592,503
Agency	0						0
Debt Service			29,976,191				29,976,191
Total Expenditures	\$1,327,395,096	\$496,595,648	\$29,976,191	\$147,150,059	\$68,785,787	\$22,287,300	\$2,092,190,081 **
Ending Fund Balance 6/30/2023	\$177,283,267	\$0	\$47,605	\$351,349,941	\$4,314,968	\$528,423	\$533,524,203
Total Funds Allocated	\$1,504,678,363	\$496,595,648	\$30,023,796	\$498,500,000	\$73,100,755	\$22,815,723	\$2,625,714,284

* NOTE: Beginning fund balances are estimates. Local Taxes may be adjusted upon receipt of final consolidated digest information.

Tentative budget adjustment reflects an increase in Local Revenue & State Funding identified in the tax digest and FY23 QBE initial projections respectively. Expenses for Instruction, School Administration, Maintenance, and Transportation were increased accordingly.

GENERAL FUND

YEAR OVER YEAR COMPARISON

	FY2023	FY2022	Difference	% Change FY22 to FY23
Instruction	\$723,855,992	755,770,762	(31,914,770)	-4.22%
Pupil Services	80,925,910	74,804,229	6,121,681	8.18
Instructional Staff Training	26,141,478	14,499,585	11,641,893	80.29%
Instructional Staff Services	1,613,944	370,176	1,243,768	335.99
Educational Media Services	15,696,340	16,938,019	(1,241,679)	-7.33
Federal Grant Administration	-	-	-	0.0%
General Administration	84,709,223	40,414,766	44,294,457	109.60%
School Administration	77,000,705	74,300,676	(2,700,029)	-3.63
Support Services - Business	18,987,073	13,871,133	5,115,940	36.88%
Maintenance & Operations	180,982,269	118,562,801	62,419,468	52.65%
Transportation	78,713,126	58,818,019	19,895,107	33.82%
Support Services - Central	28,893,693	24,593,174	4,300,392	17.49%
Other Support Services	1,898,683	1,258,491	640,192	50.87%
School Nutrition	670,000	335,000	335,000	100.0%
Enterprise Operations	-	-	-	0.0%
Facilities Acquisition & Construction Services	-	-	-	0.0%
Transfers to Other Funds	7,306,787	1,506,787	5,800,000	384.9%
Agency	-	-	-	0.0%
TOTAL:	1,327,395,096	1,196,043,619	131,351,477	

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

	FY2022	FY2023	Difference	% Change FY22 to FY23
BOE Executive Office	830,602	942,807	112,205	13.51%
Continuous Improvement	4,594,380	12,821,596	8,227,216	179.07%
Curriculum & Instruction	75,933,890	86,064,901	10,131,011	13.34%
DCEIP	5,958,449	8,276,019	2,317,570	13.90%
Equity & Student Empowerment	25,500,000	33,890,284	8,390,284	32.90%
Facilities & Operations	130,775,510	197,941,718	67,166,208	51.36%
Finance	23,036,035	32,868,532	9,832,497	42.68%
Human Resources	20,635,666	23,153,598	2,517,932	12.20%
Information Technology	23,105,720	42,412,029	19,306,309	83.56%
Regional Superintendents	3,960,214	4,017,150	56,936	1.44%
Superintendent (includes Public Safety and Internal Audit)	16,804,822	21,694,738	4,889,916	29.10%
Total	331,135,288	464,083,372	132,948,084	40.15%

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.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	188	Amount Requested		Impact of Change	
Total Salaries/Benefits:	15,568,972	# of Employees	252	# of New Position (s) Requested	64
Total Discretionary Funds	1,235,850	Total Salaries/Benefits	18,875,627	Cost of Position (s) Requested	3,306,655
Total Division Budget	16,804,822	Total Discretionary Funds	2,819,111	Amount of Discretionary Increase	1,583,261
		Total Requested Budget	21,694,738	Total Cost of Change	4,889,916

REQUEST JUSTIFICATION

Superintendent's Office - The additional position reflects the addition of Associate Superintendent

Internal Audit - One senior auditor was requested to lead/oversee audit projects.

Campus Security - Additional School Resource Officers and Campus Supervisors to maintain safe school environments.

BOE EXECUTIVE OFFICE

DIVISION NUMBER: 7060

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.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	10	Amount Requested		Impact of Change	
Total Salaries/Benefits:	566,436	# of Employees	11	# of New Position (s) Requested	1
Total Discretionary Funds	264,166	Total Salaries/Benefits	624,036	Cost of Position (s) Requested	57,600
Total Division Budget	830,602	Total Discretionary Funds	318,771	Amount of Discretionary Increase	54,605
		Total Requested Budget	942,807	Total Cost of Change	112,205

REQUEST JUSTIFICATION

An additional position is requested to assist current personnel in performing routine and basic administrative support duties as assigned. The additional personnel will be cross trained to perform the tasks assigned to current office personnel. Technology supplies and general supplies are needed to support offsite work for BOE staff.

**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

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	28	Amount Requested		Impact of Change	
Total Salaries/Benefits:	3,880,320	# of Employees	29	# of New Position (s) Requested	1
Total Discretionary Funds	79,894	Total Salaries/Benefits	3,935,256	Cost of Position (s) Requested	54,936
Total Division Budget	3,960,214	Total Discretionary Funds	81,894	Amount of Discretionary Increase	2,000
		Total Requested Budget	4,017,150	Total Cost of Change	56,936

REQUEST JUSTIFICATION

One new personnel request. Region 3 discretionary request increased by 2,000 but remains below the average request of other regional superintendent offices.

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

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	56	Amount Requested		Impact of Change	
Total Salaries/Benefits:	5,836,353	# of Employees	64	# of New Position (s) Requested	8
Total Discretionary Funds	122,096	Total Salaries/Benefits	6,529,744	Cost of Position (s) Requested	693,391
Total Division Budget	5,958,449	Total Discretionary Funds	1,746,275	Amount of Discretionary Increase	1,624,179
		Total Requested Budget	8,276,019	Total Cost of Change	2,317,570

REQUEST JUSTIFICATION

Additional funding to School Choice and Charter Schools, and Flex. Also, increased resources for School Choice process advertisement, and solidifying learning hub and user-centered design work. Lastly, additional personnel to support increased Charter School activity.

**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

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	27	Amount Requested		Impact of Change	
Total Salaries/Benefits:	3,955,144	# of Employees	33	# of New Position (s) Requested	6
Total Discretionary Funds	639,236	Total Salaries/Benefits	4,738,525	Cost of Position (s) Requested	783,381
Total Division Budget	4,594,380	Total Discretionary Funds	8,083,071	Amount of Discretionary Increase	7,443,835
		Total Requested Budget	12,821,596	Total Cost of Change	8,227,216

REQUEST JUSTIFICATION

Additional Funding for Salaries and Benefits

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 and Goal Area IV: Culture and Climate

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	584	Amount Requested		Impact of Change	
Total Salaries/Benefits:	53,153,723	# of Employees	670	# of New Position (s) Requested	86
Total Discretionary Funds	22,780,167	Total Salaries/Benefits	63,284,734	Cost of Position (s) Requested	10,131,011
Total Division Budget	75,933,890	Total Discretionary Funds	22,780,167	Amount of Discretionary Increase	-
		Total Requested Budget	86,064,901	Total Cost of Change	10,131,011

REQUEST JUSTIFICATION

1.) Compliance Department will support general supervision and monitoring practices related to compliance (jail IEPs, auditing, dispute resolution, direct support to building administrators for compliance practices, etc.) The coordinator III will support administrators and staff to address complaints, participate in mediations and early resolutions, and respond to the various day to day compliance challenges. This individual's focus will be on disability and discrimination in all aspects of the Individuals with Disabilities Education Act (IDEA), the Americans with Disabilities Act, Section 504 of the Rehabilitation Act, as well as the Family Educational Rights and Privacy Act (FERPA). 2.) Coordinators will support general supervision and monitoring practices related to implementation of IEPs and compliance. (1-Compliance Department and 1-Region Office). 3.) Additional Speech Language Pathologists (SLPs) will provide required services as student needs increase and caseloads. If additional SLPs are hired, the need for contracted service providers will decrease. 4.) Due to the shortages of SLPs and the increased need for teletherapy, additional communication paraprofessionals will support students with primary speech. 5.) Additional liaisons will provide job-embedded

professional development, coaching, modeling, and accountability practices for special education teaching staff to ensure the implementation of IEPs. (2 per region). 6.) ID teachers are no longer considered qualified to teach adapted physical education; therefore, adapted physical education teachers are needed to provide these services to students with disabilities. 7.) Additional occupational therapists will provide required services as student needs increase and caseloads. If additional occupational therapists are hired, the need for contracted service providers will decrease.

**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.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	1,470	Amount Requested		Impact of Change	
Total Salaries/Benefits:	70,051,862	# of Employees	1,516	# of New Position (s) Requested	46
Total Discretionary Funds	60,723,648	Total Salaries/Benefits	72,122,489	Cost of Position (s) Requested	2,070,627
Total Division Budget	130,775,510	Total Discretionary Funds	125,819,229	Amount of Discretionary Increase	65,095,581
		Total Requested Budget	197,941,718	Total Cost of Change	67,166,208

REQUEST JUSTIFICATION

Budget request increase for positions and discretionary funds reflect and increase in support of the Deferred Maintenance program.

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 and transparency, and enhancing controls over the District's spending and asset management.

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.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	80	Amount Requested		Impact of Change	
Total Salaries/Benefits:	7,807,611	# of Employees	86	# of New Position (s) Requested	6
Total Discretionary Funds	15,228,424	Total Salaries/Benefits	8,456,221	Cost of Position (s) Requested	648,610
Total Division Budget	23,036,035	Total Discretionary Funds	24,412,311	Amount of Discretionary Increase	9,183,887
		Total Requested Budget	32,868,532	Total Cost of Change	9,832,497

REQUEST JUSTIFICATION

Additional positions are requested to provide greater support to schools in the area of payroll, purchasing, budget, and risk management. The additional staff will also address gaps in the organization structure that increase the risk of non-compliance and over-reliance on key individuals. The additional discretionary funds will provide: 1. Greater support for process development and training. 2. Real Estate, Tax Abatement, and Financial Advisory Services.

HUMAN RESOURCES

DIVISION NUMBER: 060

FUNCTION

The Division of Human Resources is the hiring body for the district. The division consists of the major departments of Employee Relations, Employment Services, and Total Rewards.

OBJECTIVE

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

DIVISION STRATEGIC ALIGNMENT & SERVICES

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.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	88	Amount Requested		Impact of Change	
Total Salaries/Benefits:	20,106,165	# of Employees	97	# of New Position (s) Requested	9
Total Discretionary Funds	529,501	Total Salaries/Benefits	20,860,805	Cost of Position (s) Requested	754,640
Total Division Budget	20,635,666	Total Discretionary Funds	2,292,793	Amount of Discretionary Increase	1,763,292
		Total Requested Budget	23,153,598	Total Cost of Change	2,517,932

REQUEST JUSTIFICATION

Additional positions in the three departments within the division have several functional areas and need additional support for 15,000 employees. The additional discretionary funds will allow our division to continue to build capacity within the division through professional learning, and recruitment & retention bonuses.

INFORMATION TECHNOLOGY

DIVISION NUMBER: 070

FUNCTION

The Information Technology department comprises of 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 and Goal Area IV: Culture and Climate: Create and maintain a safe, orderly, positive learning environment for all.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	181	Amount Requested		Impact of Change	
Total Salaries/Benefits:	16,830,185	# of Employees	212	# of New Position (s) Requested	31
Total Discretionary Funds	6,275,535	Total Salaries/Benefits	19,973,137	Cost of Position (s) Requested	3,142,952
Total Division Budget	23,105,720	Total Discretionary Funds	22,438,892	Amount of Discretionary Increase	16,163,357
		Total Requested Budget	42,412,029	Total Cost of Change	19,306,309

REQUEST JUSTIFICATION

Additional personnel requested to provide additional technical support for schools, scheduling, and technology infrastructure upgrades.

EQUITY & STUDENT EMPOWERMENT

DIVISION NUMBER: 7020

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 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.

FY2022 / FY2023 COMPARISON					
FY2022 Approved Budget		FY2023 Budget Request			
# of Employees	136	Amount Requested		Impact of Change	
Total Salaries/Benefits:	21,819,110	# of Employees	184	# of New Position (s) Requested	48
Total Discretionary Funds	3,680,890	Total Salaries/Benefits	26,356,333	Cost of Position (s) Requested	4,537,223
Total Division Budget	25,500,000	Total Discretionary Funds	7,533,951	Amount of Discretionary Increase	3,853,061
		Total Requested Budget	33,890,284	Total Cost of Change	8,390,284

REQUEST JUSTIFICATION

The requested personnel increase is to provide equitable services to students; increase graduations rates by reducing the number of students on a counselor's caseload based on enrollment; address mental health and social emotional learning needs of students by reducing the number of students assigned to social workers and psychologists; provide targeted assistance to schools in a proactive manner, and assisting in the identification of students in need of services, address the well-being needs of students and district personnel; and assist in the district-wide roll of services to schools.

Resource Allocation Methodology Plan



DeKalb County
School District

RESOURCE ALLOCATION/METHODOLOGY PLAN (RAMP) SY 22-23

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 95,000 students 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 Superintendent Cheryl Watson-Harris 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.

The District serves nearly 95,000 students in 138 schools and programs and employs over 15,500 faculty and staff. DCSD is a leader in Science, Technology, Engineering and Math (STEM) curriculum with 32 STEM/STEAM 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 October FTE earnings of the fiscal year prior to the fiscal year being staffed (i.e. year 2 allocations are based on year 1 October FTE earnings). A forecast of enrollment is used to determine additional instructional and non-instructional allotments needed to support schools and programs.

Additionally, if a school does not earn enough FTE to cover recommended homerooms, the District will provide additional instructional allocations to cover the projected enrollment (Forecast).

Special education Level III FTE's are added to core allotments in order to ensure seats are available. Core allotments are rounded up to the nearest whole teacher. Non-core allotments are rounded up to the nearest 0.25 allotment.

The District uses forecast enrollment and FTE data to apply the funding formula to individual schools. However, by the 20th day of the school year, the District adjusts non-weighted (regular) homerooms based on actual enrollment. Prior to this school year, non-weighted homerooms are adjusted not to allow for fewer than 10 seats remaining on the grade level (final adjustments begin on Day 20 based on final enrollment data).

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]). With the exception of Assistant Principals, Counselors and Media Specialists, schools have the flexibility, with guidance from their Region Office, Finance and Curriculum and Instruction, to use instructional allotments within their total allocation as needed to best support the instructional needs of their students.

Additionally, in FY23, Title I schools may receive allotments 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(s) 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

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 effective date of movement of staff.

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 October FTE earnings. Special education allotments are added to the allotment sheet on a separate section. This department manages their own allotments. Special Education allotments are based on the needs of students with disabilities at each school. Schools have the flexibility, with guidance from their Region Office, Curriculum and Instruction and Finance, to use additional instructional allotments to reduce homeroom class size, hire paraprofessionals or hire support teachers such as technology, foreign language and/or STEM to best support the instructional needs of their students. 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

The student enrollment and Full Time Equivalent (FTE) data will be used to determine the appropriate staff allocation earned for each school as determined by the RAMP Formulas. It is the responsibility of each school principal to ensure that all student enrollment data is accurately reflected in Infinite Campus. This includes withdrawing students (with correct withdrawal codes) from the count who are not enrolled in school. Data accuracy and integrity is a critical component of the leveling 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. While schools do spend more on other costs such as technology and professional development, spending on these items vary significantly between schools, so they are not included in the determination of the base amount.

CHARTER SCHOOLS

Funding for a 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 rules. DCSD start-up charter schools receive a proportionate share of the district's state and local revenue. The District shall fund charter schools pursuant to the funding formula provided by O.C.G.A. §20-2-2068.1(a)-(c). Charter Schools are funded no less favorably than traditional DeKalb County School District Schools. Charter Schools must comply with the District's Letter of Assurances, local and state law.

The Charter School is responsible for the hiring of all personnel required to implement the contract. The Charter School's hiring decisions may not cause the District to fail to meet federal comparability standards. The District will inform the Board each year if the Charter School's staffing practices need to be adjusted to meet federal comparability. Failure to follow District guidance may result in a federal fine.

DeKalb County School District Charter Schools

DeKalb Agriculture Technology and Environment
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

Enrollment Verification

- **July through October:** The charter school will receive a monthly disbursement based on the school's Total FTE Enrollment (Charter Site Allotment Sheet – QBE Report) and the March FTE-3 count (actual enrollment as reported to and confirmed by the State).
- **Forward Funding for FY22:** If, as authorized by the charter, the student growth in the existing local charter school is projected to exceed 2 percent of the March FTE-3 count, the charter school shall submit the following supporting documentation to the School Innovation Department no later than April 17, 2021: building plan (including square footage/classroom), master schedule with staffing plan by course/grade level, and detailed lottery results. 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.
- **November through March:** The charter school will be funded 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 be funded based on its March FTE-3 count.

FY22 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 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.

STATE TRANSPORTATION REVENUE EARNED					
<u>Charter School</u>					
Gross State Funds Earned - Charter School			\$0		
divided by		/			
Gross State Funds Earned - DeKalb County School District			\$0		
State Transportation Revenue Quotient		#DIV/0!		#DIV/0!	
multiplied by				X	
Total State Transportation Revenue Available for Distribution					
Charter School Transportation Revenue				#DIV/0!	#DIV/0!
STATE NURSING SERVICES REVENUE EARNED					
<u>Charter School</u>					
Gross State Funds Earned - Charter School			\$0		
divided by		/			
Gross State Funds Earned - DeKalb County School System			\$0		
State Nursing Services Revenue Quotient		#DIV/0!		#DIV/0!	
multiplied by				X	
Total State Nursing Services Revenue Available for Distribution					
Charter School Nursing Services Revenue				#DIV/0!	#DIV/0!

LOCAL REVENUE EARNED				
<u>DeKalb County School District</u>				
Budgeted Local Taxes				
Less: Local Five Mill Share			0	
"Temporary QBE Reduction" - Austerity Cut				
Equalization Grant				
Budgeted Investment Earnings				
Budgeted Unrestricted Donations				
Budgeted Sale of Surplus Property				
Total Local Revenue Available for Distribution			\$0	
<u>Charter School</u>				
Gross State Funds Earned - Charter School			\$0	
divided by		/		
Gross State Funds Earned - DeKalb County School District			\$0	
Local Revenue Quotient		#DIV/0!	#DIV/0!	
multiplied by			X	
Total Local Revenue Available for Distribution			\$0	
Charter School Local Revenue			#DIV/0!	#DIV/0!
				#DIV/0! Annual

FTE ENROLLMENT EARNINGS				
Annual Charter School Earnings			#DIV/0!	
divided by			/	
Total FTE (FY2022 Charter Site Allotment Sheet)				
Annual Earnings Per FTE Student			#DIV/0!	
divided by 12 months			/ 12	
Monthly Earnings Per FTE Student			#DIV/0!	
multiplied by			X	
March FTE-3 Count (Actual Enrollment)				
			#DIV/0!	#DIV/0! Monthly

Month	Projected/Actual Enrollment	Earnings Per FTE	Monthly Earnings	3% Management Fee	Base Monthly	Adjustment for Overpayment or Underpayment	Amount for Wire Transfer	Wire Date	Notes
July	770	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
August	770	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
September	770	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
October	770	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
November (adjustment)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
December		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
January		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
February		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
March		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
April (adjustment)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
May		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
June		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				

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 the Information Technology Department with no impact to local school budgets.

DCSD uses preregistration to monitor and forecast the number of online enrollments per semester. At the end of each year, the department of Information Technology 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 schoolteachers are designated to teach virtual learning students. Flex Academy exist 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

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

Grades 1-3: 29 to 1

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

Grades 4-5: 30 to 1

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

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

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

Grades 6-8 Maximum Class Size: 29

Grades 9-12 Maximum Class Size: 29

All schools receive a base allocation of .50 for gifted students. Gifted allocation is based on FTE enrollment. If schools have not earned enough FTE, the District allocates .50 gifted allotment for a part-time teacher to serve the gifted students enrolled at the local school. If schools need additional gifted teachers, local schools can contact the Gifted and Talented Coordinator to request an additional teacher to serve any additional gifted students.

FUNDING AND MAXIMUM CLASS SIZE

2022–2023 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 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. 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, Grades 1-3, Grades 4-5	11	14

Augmented

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

ADDITIONAL DISTRICT SUPPORT

The English Language Arts/Literacy and School Improvement Teacher has been removed.

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.

Positions	Allotment Formula
School Social Workers (All)	School Social Workers are employed at the district level and assigned to schools based on a 1 to 3000 student ratio. However, in an effort to assist select state and federally identified schools, some schools are assigned .50 allotment. Additionally, schools that demonstrated high social work referral rates were allocated .50 based on a three-year trend data.
School Psychologists (All)	School Psychologists are employed at the district level and assigned to schools based on a 1 to 2400 student ratio. School Psychologists are assigned by high school cluster with choice and start-up charter school assignments used to level caseloads.

SUPPORT STAFF

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 Police Officer		1 per school	1 per school An additional officer is based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community
Campus Supervisor		Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community	Based upon disciplinary incidents, criminal incidents in the school, and criminal incidents in the community
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 - 1099 = 2.0 1100 + = 3.0	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 (Note: Only Middle and High Schools with 650 Students and above can hire 1-12M Registrar)	0-649 = 1.0 10M Secretaries, 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 Register 1200-1649 = 5.0 10M Secretaries, 1.0 12M Bookkeeper & 1.0 12M Register 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 Secretaries, 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 Register 1200-1649 = 5.0 10M Secretaries, 1.0 12M Bookkeeper & 1.0 12M Register 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"> · <i>Large Elementary Schools above 128,000 Sq. Ft. will receive 1 Plant Engineer.</i> · <i>Schools with trailers receive an additional .50 allotment for every 7 additional trailers. If the trailer is a modular classroom with 4 classrooms and restrooms. Add .50 allotment for trailer restrooms. Custodian allotments are rounded to .50.</i> 		
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
Elementary Additional Allotments	Schools with EIP, ESOL and Gifted students earn additional regular education 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 FTE 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, Additional FTE Earned Allotments, 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 the number of students, model used to serve students and the needs assessments <u>in order to serve K-12 qualifying Limited English Proficient students.</u>	
General Music/Chorus Teachers	# of ES Students	# of Teachers
	0 – 399	.50 Teacher
	400 – 799	1.00 Teacher
	800 – 1199	2.0 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 5.0 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 – 399	.50 Teacher	N/A
	400 – 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/Strings	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)
	This does not include special schools and special programs (Elizabeth Andrews HS, DECA, DSA, DeKalb Alternative or Warren Tech Program). JROTC only serves schools in attendance zones.	

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.

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
Bookkeeper/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	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
	JROCT (Army, Navy, Air Force)	\$7000.00
	Graphic Arts/Communications	\$5000.00

Education Pathways (HS)	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	37.00	58.25
Special Education	Based on IEP's	Based on IEP's

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)

Additional teacher allotments may be allocated to the 3DE high schools to ensure that students are able to participate in the required pathways.

Life Safety Occupancy

Life Safety Occupancy Allotments support schools whose classrooms are not large enough to support the District's Class Size maximums.

Chapel Hill ES – 1.0 instructional allotments

Livsey ES – 1.0 instructional allotments

Stephenson High School – 1.0 instructional allotments

Tucker High School – 4.0 instructional allotments

Montessori Schools

Briar Vista ES – 1.00 instructional allotment per grade band

Huntley Hills ES – 1.00 instructional allotment per grade band

Additional allotments may be given per Montessori grade band.

Early Childhood Center

Coralwood Center - 1.00 instructional allotment

Horizon Schools – 1.00 instructional allotment and 1.00 non-instructional allotment (10-Month Secretary)

Note: Schools were not available at the time of publishing.

SPECIAL EDUCATION STAFFING GUIDELINES

Teachers	Abbreviation	Segments	Funding Size	Max (+2) No Para	Max (+2) w/Para	Allocation
<i>Consideration must be given to <u>service delivery models in IEPs</u> ~ additional staff may need to be allocated in order to address co-teaching and special ed setting requirements across grade levels</i>						

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 <u>Part day</u> 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.

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	1 - 5 pts = .33 LTSE
2 = 30-50	2 = 10-15	2 = 10-15	2 = 2-3	2 = IRR + <4 self-contained classes	6 - 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	6 = >30	6 = >30			

FTE DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FTE SCHOOL FUNDING - DIRECT INSTRUCTIONAL OPERATIONAL COSTS						
	Consumable Materials	Travel	Equipment Replacement	Non Vocational Lab Equipment	TOTAL	Media Books/Periodicals
Kindergarten (A)	40.16	0.93	6.20	0.00	78.15	15.31
Kindergarten-EIP (E)	40.16	0.93	6.20	0.00	78.15	15.31
Grades 1-3 (B)	33.21	0.93	3.11	0.00	85.90	15.31
Primary Grades 1-3 EIP (F)	33.21	0.93	3.11	0.00	85.90	15.31
Grades 4-5 (C)	26.51	0.93	3.11	0.00	70.42	15.31
Grades 4-5 EIP (G)	26.51	0.93	3.11	0.00	70.42	15.31
Middle Grades 6-8 (9)	26.51	0.93	3.11	0.00	70.42	13.03
Middle School 6-8 (H)	26.51	0.93	3.11	0.00	70.42	13.03
Grades 9-12 (D)	35.91	0.93	3.11	18.00	113.60	13.03
Special Education Level 1 (S1)	149.48	0.93	40.90	0.00	248.96	13.03
Special Education Level 2 (S2)	38.88	0.93	57.81	0.00	131.35	13.03
Special Education Level 3 (S3)	51.06	0.93	122.00	0.00	204.20	13.03
Special Education Level 4 (S4)	220.45	0.93	152.35	0.00	422.42	13.03
Special Education Level 5 (S5)	220.45	0.93	152.35	0.00	422.42	13.03
Gifted (I)	53.27	0.93	23.78	0.00	100.90	13.03
Remedial Education (J)	32.00	0.93	3.02	0.00	57.44	13.03
Vocational High School Lab (K)	140.60	26.32	136.33	0.00	328.20	13.03
Alternative	26.51	0.93	3.11	0.00	70.42	13.03
ESOL	32.00	0.93	3.02	0.00	57.44	13.03

Dollar Amount Per FTE

21ST CENTURY LEARNING INSTRUCTIONAL RESOURCES

Implementation and Transition Plan

Rationale: Enhancing SY22 - 23 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

Beginning August 10, 2020, schools began phase I 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.

Glossary of Terms



DeKalb County
School District

FY2023 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 &
2900	Other Support Services		Construction Services
3100	School Nutrition	5100	Debt Service

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.

For more information regarding ZBB please visit the link below:

<https://youtu.be/nhCtwiRqsM>

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