

CITY SCHOOLS OF DECATUR, DECATUR, GEORGIA 30030



FY 2025-2026 BUDGET BOOK



Cover Art Courtesy of Lane Davidson, 8th Grade

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GFOA Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City Schools of Decatur (CSD) for its FY 2025 budget for the fiscal year beginning 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. CSD professionals believe the district's current budget continues to conform to program requirements and are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City Schools of Decatur
Georgia**

For the Fiscal Year Beginning

July 01, 2024

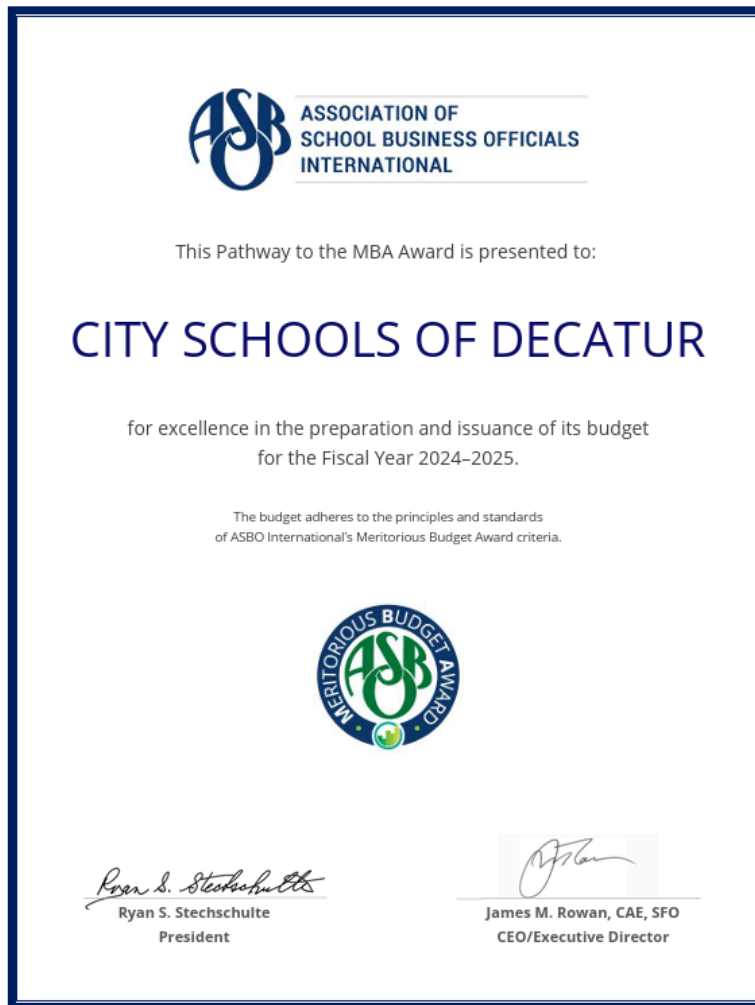
Christopher P. Morill

Executive Director

ASBO Award

The Association of School Business Officials International (ASBO) is proud to recognize City Schools of Decatur for excellence in budget presentation with the Pathway to the Meritorious Budget Award (MBA) for the 2024–2025 budget year. ASBO International’s MBA and Pathway to the MBA promote and recognize best budget presentation practices in school districts. Participants submit their applications and budget documents to a panel of school financial professionals who review the materials for compliance with the MBA criteria checklist and other requirements and provide expert feedback that districts can use to improve their budget documents.

Districts that successfully demonstrate they have met the necessary program requirements may earn either the MBA or Pathway to the MBA, an introductory program that allows districts to ease into full MBA compliance.



“Presenting a budget that is both accessible and accurate is crucial for school districts to clearly communicate and build trust with their communities,” explains Jim Rowan, CAE, SFO, ASBO international executive director. “The Meritorious Budget Award program provides districts with the resources and tools to do just that, and the districts that receive the award are recognized for their commitment to upholding nationally recognized budget presentation standards.”

MERITORIOUS BUDGET AWARD - Pathways

REVIEW COMMENTS

City Schools of Decatur

2024-2025 Annual Budget

The review team agrees to award a Meritorious Budget Award (MBA) Pathways to City Schools of Decatur. The district's budget document contains useful spreadsheets, charts, and graphs to help the reader fully grasp the data presented.

GENERAL REQUIREMENTS

A3. The district did not include the city, state, zip code, or website address on the cover document.

CSD Response: The district has revised the FY 2026 budget to include city, state, and zip code.

A6. The district did not bookmark or tab the four major sections.

CSD Response: The district has revised the FY 2026 budget to include a bookmark for the four major sections.

EXECUTIVE SUMMARY

B1(c). The district does not include personnel resource changes and reasons for the changes in the executive summary.

CSD Response: The district has updated the executive summary to include personnel resource changes and reasons for the changes.

ORGANIZATIONAL SECTION

C1. The district provides a clear explanation of its legal autonomy, the level of education offered, the geographic area served with the number of campuses, and the number of students served.

C2. The district identifies the organizational structure of the administrative staff to include positions and titles. The board members and board structure presentation are well done.

C4. The district should include information on any minimum or maximum fund balance policies.

CSD Response: The fund balance policy will be added to this section.

C6. The district provided a detailed budget timeline.

FINANCIAL SECTION

The district did not include a financial section.

CSD Response: The FY 2026 budget will include a financial section.

INFORMATIONAL SECTION

The district did not include an informational section.

CSD Response: The FY 2026 budget will include an informational section.

OTHER COMMENTS:

The district has started on the Pathway to the full MBA. A full submission should be considered.

CSD Response: The district will submit a full section for FY 2026.

OVERALL SUMMARY: The district did a good job of beginning to implement the criteria, although some were not implemented or excluded. The review team recommends that the district implement the reviewer's comments to secure an award in future years.



EXECUTIVE SUMMARY

FY 2025 - 2026

Executive Summary

The school district budget serves as a comprehensive financial plan that outlines how resources are allocated to support the educational goals and operational needs of the district. It reflects the district's commitment to student achievement, staff support, and community priorities. Developed through a collaborative process involving school administrators, board members, staff, and community stakeholders, the budget ensures transparency and fiscal responsibility. This document provides an overview of projected revenues, planned expenditures, and strategic investments for the upcoming fiscal year, aligning financial decisions with the district's mission to provide high-quality education for all students. The district has four major categories of funding: General Fund, Special Revenue Funds, SPLOST (Capital Projects Funds), and School Nutrition Program Fund.

For fiscal year 2026, the total district expenditure budget is \$127,859,888. The General Fund, which serves as the district's primary operating fund, represents the largest portion of the budget at \$111,858,374—approximately 86% of total expenditures. The Special Purpose Local Option Sales Tax (SPLOST) accounts for the second-largest share, totaling \$9,009,955 or 7%. The School Nutrition Program Fund comprises the third-largest portion at \$4,115,534, representing 3% of the overall budget. Finally, Special Revenue Funds make up the smallest portion of the expenditure budget, totaling \$2,786,025 or 2%.

For fiscal year 2026, the total district revenue budget is \$122,001,226, which is \$5,858,662 less than the total expenditure budget. Within the General Fund, revenues are projected to be \$3,150,204 less than expenditures. This shortfall will be covered by a planned use of the fund balance, resulting in a projected ending fund balance of \$17,683,580—representing 15% of General Fund expenditures and in compliance with Board Policy DCL, which requires a fund balance between 4% and 15%.

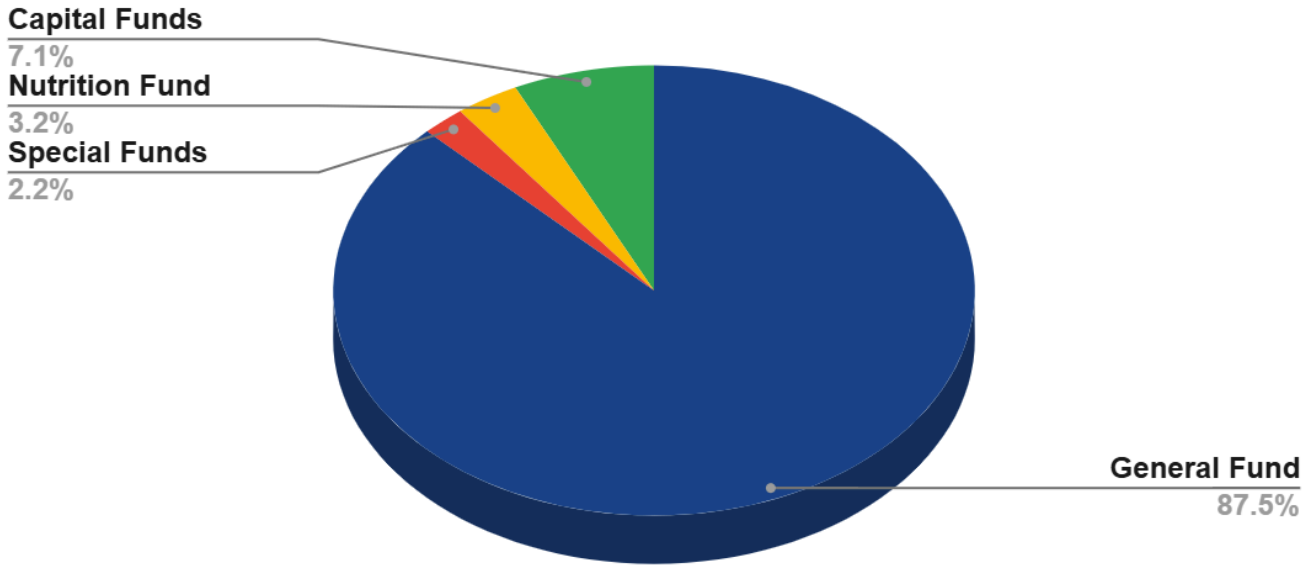
SPLOST (Capital Projects Funds) revenues are projected to be \$1,979,955 less than expenditures, with the difference covered by the fund balance. The projected ending SPLOST fund balance is \$5,257,926. Similarly, the School Nutrition Program Fund's revenues fall short of expenditures by \$728,503, which will be offset by the fund balance, leaving a projected ending balance of \$1,000,000. Expenditures in the Special Revenue Funds are balanced with revenue, resulting in no use of the fund balance.

The district's FY 2026 budget for all funds is listed below:

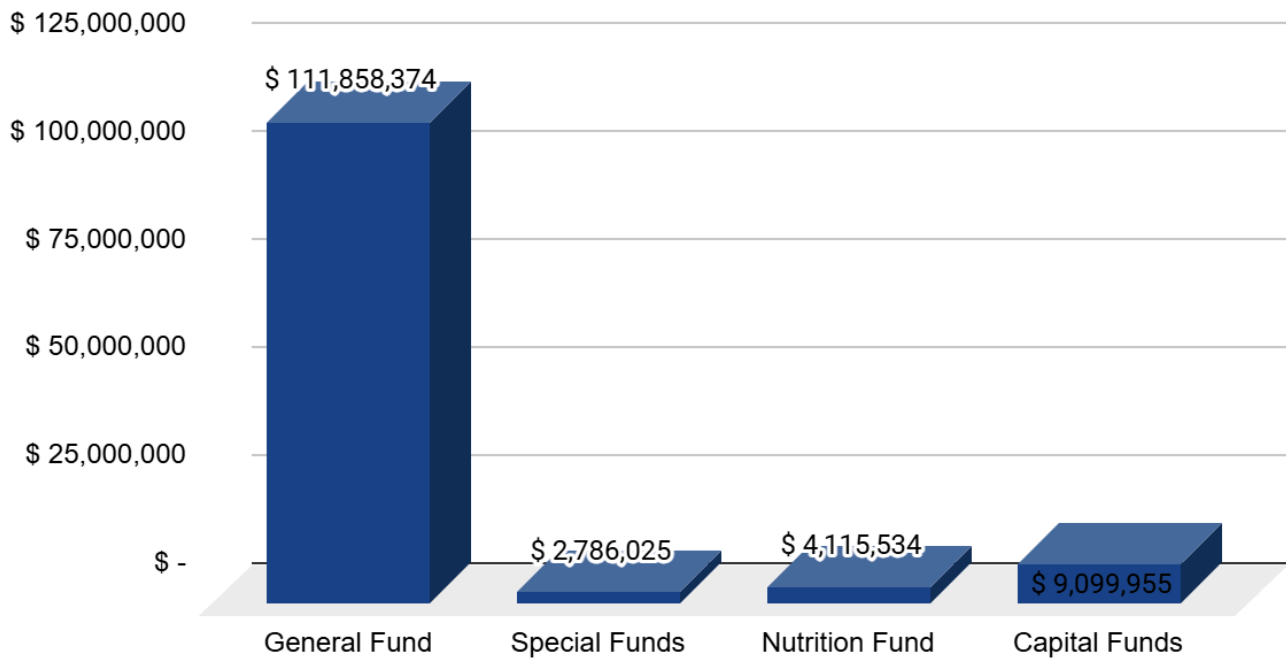
City Schools of Decatur
Fiscal Year 2026 Final Budget
July 1, 2025 through June 30, 2026

	<u>General Fund</u>	<u>Special Funds</u>	<u>Nutrition Fund</u>	<u>Capital Funds</u>
ESTIMATED REVENUES				
Local Taxes	\$64,091,777			\$7,000,000
Local Other	5,208,460		\$2,358,215	120,000
State General	39,407,933			
State Other		1,045,998		
Federal		1,524,017	1,028,816	
Transfers from Other Funds		216,010		
General Fund Balance Obligated	3,150,204		728,503	
School Nutrition Fund Balance Obligated				
Capital Fund Balance Obligated				1,979,955
Total Revenues	\$111,858,374	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955
ESTIMATED EXPENDITURES				
Instruction	\$66,774,642	\$ 2,489,913		\$ 1,052,960
Pupil Services	6,792,908	239,889		
Improvement of Instructional Services	3,303,663	21,500		
Instructional Staff Training	2,000	16,818		
Educational Media Services	1,442,894			
Federal Grant Administration		2,000		
General Administration	3,149,116			39,000
School Administration	8,425,646			1,663,995
Support Services - Business	1,529,520			
Maintenance and Operation	11,093,162			85,000
Safety & Security	827,457			
Student Transportation Service	2,450,005	15,905		216,000
Support Services - Central	4,482,429			
Other Support Services	146,844			
School Nutrition Program	211,791		4,115,534	
Facilities Acquisition and Construction Services				3,828,000
Transfers to Other Funds	944,513			
Debt Service	281,786			2,215,000
Total Expenditures	\$111,858,374	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955

City Schools of Decatur All Funds



City Schools of Decatur All Funds



A Plan That Captures What Our Children Deserve

Dear City of Decatur Community:

Policy strategists assert that “a budget is more than just a series of numbers on a page; it is an embodiment of our values.” That sentiment underscores the spirit in which we created this document. On behalf of the City Schools of Decatur (CSD), we are honored to present the district’s fiscal year 2026 budget.

Our budget represents not only a sound financial plan. It reflects our collective promise to provide every student with the opportunity to thrive. Through a collaborative, transparent budget planning process, we listened closely to students, staff, families, and partners. As a result, woven throughout the pages that follow are your values and interests.

Guided by our All In Decatur five-year strategic plan, the fiscal year 2026 budget moves the district toward stronger outcomes and greater access for all learners. We continue to allocate resources where they matter most: in the classrooms, on behalf of our talented educators, and toward initiatives that promote student success and well-being. In addition, the budget demonstrates our responsible stewardship of public funds, as we seek to maximize the district’s impact while being prepared for shifts in funding.

City Schools of Decatur is one of the highest-performing districts in Georgia. As we maintain such a commendable level of excellence, we stand committed to addressing disparities in students’ educational outcomes. With great intention and real investment, we continue to fortify the structures needed to create equitable access and achievement. Our job is to ensure that all students receive an excellent education and support in every area of their development, including academic, social, emotional, and behavioral.

Again, our fiscal year 2026 budget goes beyond what we plan to spend. It captures what we believe our children deserve.

To every member of the CSD community, thank you for your ongoing support. Together, we are building a school district where every student is seen, supported, and successful.

Sincerely,

Dr. Gyimah Whitaker
Superintendent
City Schools of Decatur



Organization of the Budget Book

The approved budget format presents the school divisions' budget and pertinent information in an organized, comprehensive, and centralized document. This document is a transparent resource for stakeholders to understand the district's budget development, management, and processes. It includes financial information for the current budget year and previous fiscal years.

The document layout aligns with the criteria and framework of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) Program. The MBA is the highest form of recognition in school business budgeting, and this administration is committed to presenting a high-quality budget document annually to the community. The administration intends to submit this document to ASBO per the approved timeline for its consideration of the award. This administration is honored to present, create, and distribute this budget to the Board of Education and the City Schools of Decatur stakeholders.

The document contains four major sections, as listed and defined below.

1. The **Executive Section** is the first major section of the school budget document. The Executive Summary highlights essential information contained in the budget. Users may rely on this section for an overview. This section includes numerous charts and graphs to assist the reader in understanding the information provided in the district's budget.
2. The **Organizational Section** includes the City Schools of Decatur's organizational and management structure, organizational charts, and the policies and procedures governing the budget development process.
3. The **Financial Section** presents budget data at summary and detailed levels for all financial funds managed by the district. It begins with a financial representation of revenues and expenditures of all funds combined, and then represents each fund individually, from general funds and other funds. A description of revenue sources and expenditure needs is part of this section.
4. The **Informational Section** includes information of interest to City Schools of Decatur employees and the community, including local taxes, student enrollment and demographics, the academic calendar and relative staffing concerns, the cost of education, and an overview of each department's contributions. A glossary is included in this section.



EXECUTIVE SUMMARY

ORGANIZATIONAL

FY 2025 - 2026

Connecting the Budget to Our Strategic Plan (Goals and Objectives)

The district uses a budgeting process called Budgeting for Outcomes (BFO). This budget development process is designed to put community priorities first, rather than simply funding departments. This process aligns resources with strategic outcomes and results. The BFO process starts with the board and district leadership identifying their top priorities that reflect the desired results of the community. The priorities are validated against the district's strategic plan and become the foundation upon which the budget is built.

In **2023**, the Board of Education adopted the 2023-2028 strategic plan. Strategic accelerators are a critical part of the strategic plan. Performance objectives, supported by proposed budget priorities, and strategic accelerators represent an important interconnecting, dependent relationship. Using this approach, an alignment between departments and schools is established, resulting in a team approach to the implementation of the strategic plan.

Strategic Goal Areas: The framework used to describe the district's strategy to achieve its mission and vision

Desired Results: The anticipated achievements within the timeframe of the plan in each strategic goal area

Performance Objectives: A key measurable value that demonstrates how effectively the district is achieving the desired result

Initiatives: Specific programs and projects assigned to collaborative teams to attain each performance objective

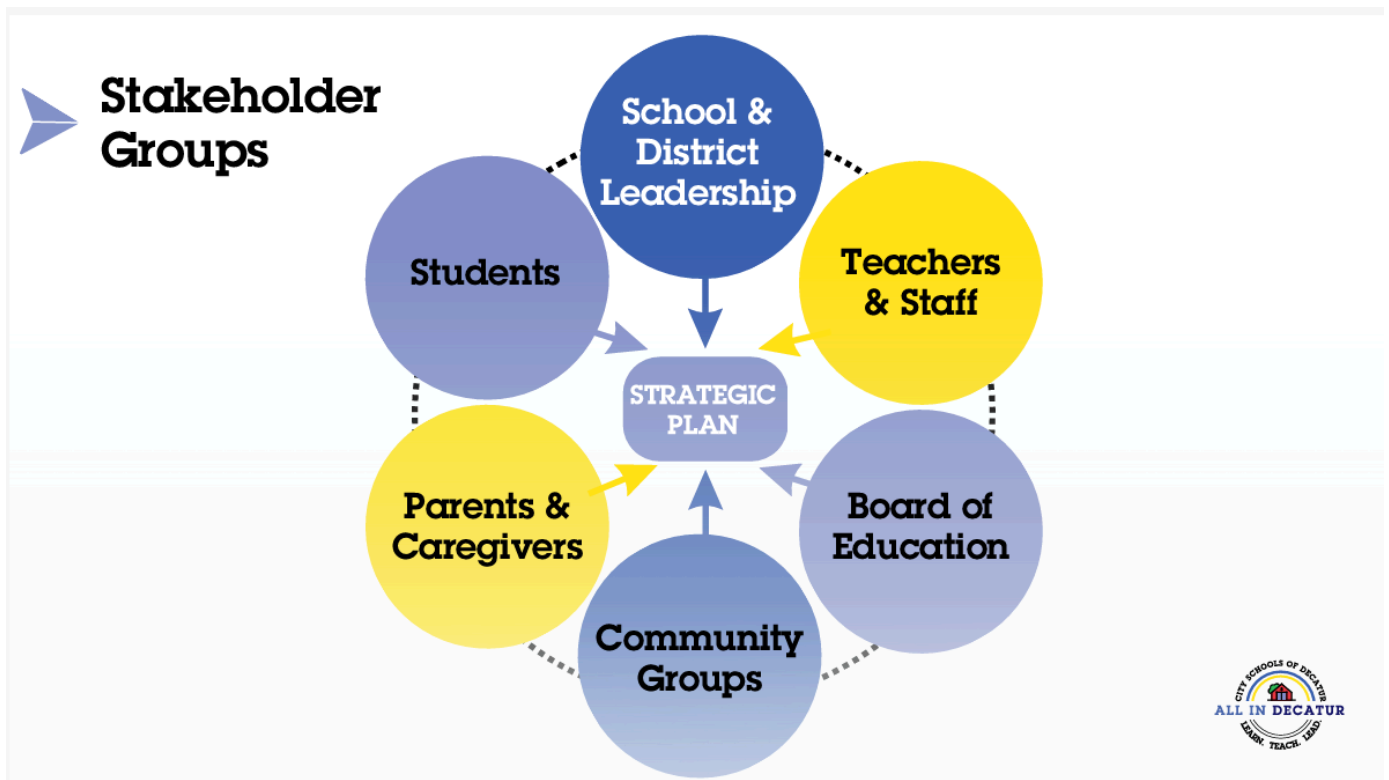
Strategic Plan Alignment to Budgeting for Outcomes

Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
<p>Student Success in All Areas</p>	<ul style="list-style-type: none"> Invest in equitable outcomes for all students. Invest in Early Childhood Learning Center (ECLC). 	<ul style="list-style-type: none"> Funds allocated for school-based equitable outcome support at elementary level Funds allocated for the construction and design of ECLC utilizing SPLOST funds Support for ACT/SAT prep through Applerouth Services PSAT exposure and support beginning in 8th grade Summer school (grades 3-12) and after-school tutoring (grades 3-8) Districtwide mentoring programs for traditionally marginalized student populations PreK-12 instructional reserve to support innovation in meeting the needs of all students K-12 career, college, and life preparation using the Naviance platform Refresh of 6-12 student devices (SPLOST) Addition of one executive director to deputy superintendent's office (succession)
<p>Building and Sustaining an Engaging and Inclusive Culture</p>	<ul style="list-style-type: none"> Support the launch of a comprehensive Social-Emotional Learning (SEL) Framework. Invest in safety and security for all students. 	<ul style="list-style-type: none"> Increase of school entrance security, improvement of emergency communication tools, and enhancement of crisis response systems Funds allocated to procure SEL instructional materials for 6-12 implementation and design year for K-5. Continuation of partnership with Communities In Schools (CIS) Addition of operating funds for contracted school resource officers (SRO) Addition of three school-based school safety associates (SSA)

Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
<p>Cultivating and Retaining High-Quality Professionals</p>	<ul style="list-style-type: none"> • Maintain a competitive compensation structure for all employees. • Fund state-mandated increases for health benefits. • Maximize revenue from state Quality Basic Education (QBE) by improving full-time equivalent (FTE) count coding, scheduling, and staffing allocations. 	<ul style="list-style-type: none"> • Competitive salaries - minimum 3% increase for all employees • Funds allocated for Teacher Retirement System (TRS) increase from 20.78% to 21.91% • \$20,000 life insurance for all full-time employees • Expansion of University Pathways for staff tuition incentives • Stipends for adapted special education teachers and paraprofessionals • Signing bonuses for special education teachers and paraprofessionals
Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
<p>Organizational Effectiveness and Excellence</p>	<ul style="list-style-type: none"> • Present a balanced budget. • Seek alternative funding sources, such as grants, tuition, and rebates. • To the extent possible, be revenue neutral as defined by the tax rollback forms. • Ensure the budget is aligned with the strategic accelerators. • Invest in an Enterprise Resource Planning (ERP) system. • Implement a transparent modified zero-based budgeting process. • Identify opportunities for cost efficiencies. 	<ul style="list-style-type: none"> • Tuition for non-resident students for grades K-5 • Rebates for district purchasing card • Fund balance between 4%-15% • Budget aligned with strategic accelerators • Funds allocated for ERP system (SPLOST) • Transparent modified zero-based budgeting identified cost efficiencies • Chick-fil-A Grant for professional development

For the most current version of the full strategic plan, visit <https://www.csdecatur.net/strategicplan>

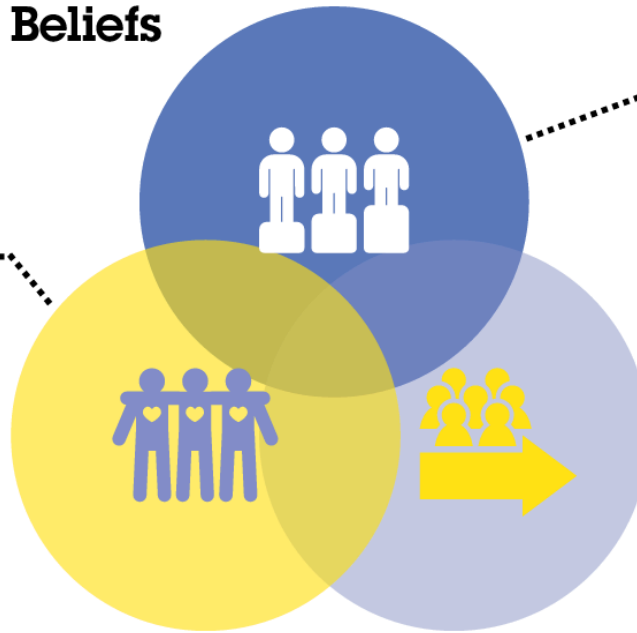
Process for Creating the Strategic Goals



Three Core Beliefs

Whole Learner Development

CSD is committed to ensuring the social, emotional, cognitive growth, and mental health of each student. We also believe that our schools must unearth the gifts and talents of our students while adjusting to the needs of our students rather than forcing our students to adjust to the system.



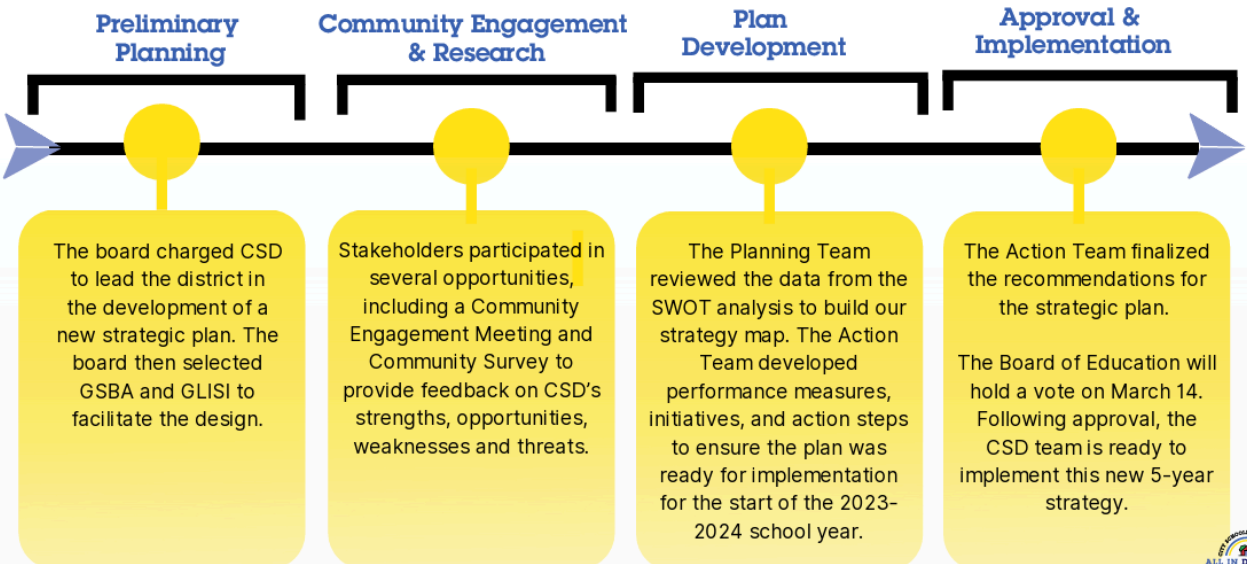
No Learner Marginalized

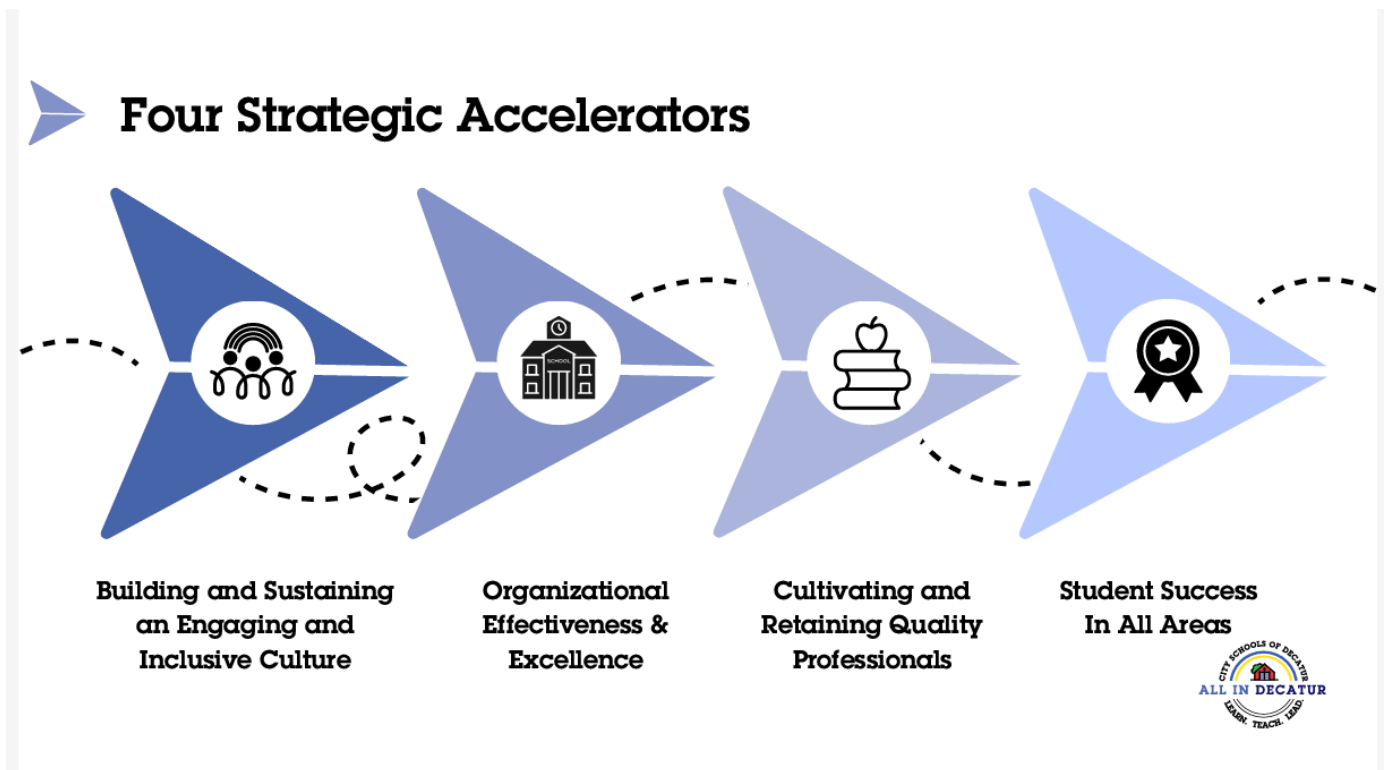
When we say ALL, we mean ALL, with a deliberate focus on investing in students of color who have been historically marginalized the most. CSD will serve as a national model for anti-marginalization and systemic equity.

Future Driven

CSD recognizes that the current school model was born out of the 20th Century industrial education model and that those practices and skills need to be updated. We continually ask, Are we preparing students for “our past” or “their future?”

Timeline







Building and Sustaining an Engaging and Inclusive Culture

The CSD Cultural Experience: Connections, Culture, and Community (C3)

Purpose:

To ensure CSD has the systems, processes, and resources in place so that:

All members of the CSD community report:

- Having a sense of belonging that ignites a passion for learning and contributing to the achievement of CSD's Vision and Mission
- Feeling safe, valued, and heard in all CSD settings and locations
- Experiencing a positive culture and climate that values students, staff, families, and community partners
- Having equitable access to extracurricular athletics, activities, clubs, and aftercare opportunities
- Being well informed and knowledgeable about CSD processes and procedures

Outcomes:

By implementing this initiative we will:

- Achieve our Priority Student Outcomes
- Amplify student voices and intentionally engage and center marginalized voices
- Foster rich connections with all stakeholders
- Expand and diversify offerings and access to athletics, activities, and clubs
- Maximize community partnerships for affordable and accessible PK-12 extracurricular opportunities
- Employ functional data-based system to assess implementation, impact and fidelity of our district wide culture and climate initiatives



Organizational Effectiveness and Excellence

The CSD Sustainable Experience: Future Ready Classroom

Purpose:

To ensure CSD has the systems, processes, and resources in place so that:

Every CSD classroom, common space, office space, and facility is:

- Safe and healthy
- Universally accessible for every member of our community
- Eco-friendly and sustainable
- Fully-equipped with modern technology
- Designed for students to actively engage in learning
- Financially sustainable

Outcomes:

By implementing this initiative we will:

- Achieve our Priority Student Outcomes
- CSD will provide our students a future-ready classroom while reducing the environmental burden on our environment
- Create and sustain excellence and transparency in financial operations and decisions
- Ensure every student and employee has equitable access to technology resources
- Monitor and implement an environmentally friendly long-range facilities plan
- Enhance safe and universally accessible learning environments





Cultivating and Retaining Quality Professionals

The CSD Staff Experience: From Hire to Retire

Purpose:

To ensure CSD has the systems, processes, and resources in place so that:

All CSD staff are:

- Actively and meaningfully engaged in working toward the success of CSD's vision and mission
- Represented equitably at all levels of the organization
- Provided the training, coaching, and resources to be highly effective in their current role and opportunities for advancement
- Compensated at a competitive level
- Celebrated for their successes
- Highly satisfied in their role

Outcomes:

By implementing this initiative we will:

- Achieve our Priority Student Outcomes
- CSD will be nationally known as a premier district where all staff thrive
- Consistently use equitable hiring practices
- Attract and retain diverse human capital
- Address relevant and appropriate professional currencies
- Prioritize and invest in anti-racist and relevant professional development to create and sustain a pervasive equity focused culture that eliminates bias and racism in all CSD spaces.



Student Success in All Areas

The CSD Student Experience: Preparing to Lead a Better World

Purpose:

To ensure CSD has the systems, processes, and resources in place so that:

All CSD students are:

- Prepared to successfully take the next step in their life journey at any time before or after graduation
- Aware of the importance of civic engagement and cultural humility
- Reaching the highest academic achievement levels
- Eager to attend school
- Able to thrive and find joy in every CSD learning space

Outcomes:

By implementing this initiative we will:

- Achieve our Priority Student Outcomes
- Provide and deliver an engaging curriculum through quality instruction and equity.
- Increase mastery of Standards+
- Provide relevant and meaningful assessments
- Embed career and college preparedness in diverse ways
- Increase student wellness



Strategic Plan Action Steps

▼ | 1. Strategic Accelerator: Student Success In All Areas

| A. Objective: Deliver high quality standards-based instruction

| B. Objective: Provide meaningful and relevant assessments, using results to maximize student growth

| C. Objective: Embed career, college, and life preparedness in diverse and culturally relevant ways

| D. Objective: Close achievement gaps of our students who have been traditionally marginalized



CITY SCHOOLS OF DECATUR | PROJECT MANAGEMENT OFFICE
2023-2028 ALL IN DECATUR STRATEGIC PLAN OBJECTIVES
EXECUTIVE SUMMARY

(Updated As of May 2025)

OBJECTIVE #1A OVERVIEW

STRATEGIC ACCELERATOR:	Student Success in All Areas		
KEY INITIATIVE:	The CSD Student Experience: Preparing to Lead a Better World		
OBJECTIVE:	Deliver high-quality standards-based instruction.		
EXECUTIVE SPONSOR:	Jennifer Burton, Assistant Superintendent of Teaching and Learning Karen Newton-Scott, Deputy Superintendent		
DEPARTMENT SPONSOR:	Teaching & Learning	Districtwide Initiative/Impact	
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress
PROJECT PHASE:	Design	Implementation	Monitoring Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$1,000,000 General Fund
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25

PROJECT SCOPE

- CSD will establish a comprehensive, systematic framework for high-quality standards-based instruction, ensuring that every leader and educator receives the necessary support, resources, and data to effectively plan, deliver, and assess instruction. This framework will be built upon four essential elements: curriculum, assessments, data systems and structures, and collaborative structures.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI:** % (Proficient/Distinguished) CCRPI Content Mastery by Subject Area (Math, ELA, American Literature, Algebra, Biology, & US History) in Elementary, Middle, & High School
- Annually increase CCRPI Content Mastery by 3%

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Design and implement an Instructional resources website for all educators to access curriculum, scope/sequence, and assessments, ensuring it is accessible to all.	Completed	08/01/2024
2	Design and implement an instructional observational tool that measures high-quality standards-based instruction	Completed	08/30/2024
3	Implement the Get Better Faster coaching framework.	In Progress	05/31/2025



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OBJECTIVE #1B OVERVIEW

STRATEGIC ACCELERATOR:	Student Success in All Areas		
KEY INITIATIVE:	The CSD Student Experience: Preparing to Lead a Better World		
OBJECTIVE:	Provide meaningful and relevant assessments, using results to maximize student growth.		
EXECUTIVE SPONSOR:	Jennifer Burton, Assistant Superintendent of Teaching & Learning Karen Newton-Scott, Deputy Superintendent		
DEPARTMENT SPONSOR:	Teaching & Learning	Districtwide Initiative/Impact	
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress
PROJECT PHASE:	Design	Implementation	Monitoring Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$500,000 Combined Sources
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25

PROJECT SCOPE

- Implement and equip leaders and teachers with the required assessments that will:
 - (1) identify student progress;
 - (2) measure the impact of instructional practices; and
 - (3) Ensure alignment between instruction and state/district curriculum standards.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI: % STAR Meeting and Exceeding Growth Targets

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Implement STAR assessment system districtwide to provide universal screening for dyslexia, early literacy skills, and overall academic readiness.	Completed	12/31/2024
2	Create a district assessment calendar with administration dates and built-in time for data analysis.	In Progress	06/30/2025
3	Design and implement professional learning on data-driven instruction for leaders and teachers.	In Progress	05/31/2026



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Provide administrators and teachers with beginning/end-of-year diagnostics, foundational assessments in K-2, and common interims aligned to pacing in reading and math every 6-9 weeks in grades 3-12 to identify student progress and inform instructional practices.	In Progress	05/31/2026
5	Support principals and teachers in analyzing the results of interim assessments and creating action plans.	Not Started	05/31/2026
6	Develop resources and clear expectations to act on results and determine re-teaching needs.	Not Started	01/01/2027
7	Create meaningful and relevant assessments that inform instruction, drive student growth, and support equitable learning outcomes in all subject areas K-12.	In Progress	05/31/2028
8	Develop a bank of exemplars that illustrate rigor aligned to calibrated scoring rubrics.	Not Started	05/31/2028



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OBJECTIVE #1C OVERVIEW

STRATEGIC ACCELERATOR:	Student Success in All Areas			
KEY INITIATIVE:	The CSD Student Experience: Preparing to Lead a Better World			
OBJECTIVE:	Embed career, college, and life preparedness in diverse and culturally relevant ways.			
EXECUTIVE SPONSOR:	Jennifer Burton, <i>Assistant Superintendent of Teaching & Learning</i> Karen Newton-Scott, <i>Deputy Superintendent</i>			
DEPARTMENT SPONSOR:	Teaching & Learning	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$500,000 General Fund	
TARGET COMPLETION DATE:	06/30/2028		REVIEW TERM: SY 24-25	

PROJECT SCOPE

- Embed career, college, and life preparedness by expanding secondary opportunities through initiatives within the Career Academy, IB Career-related Programme, Work-Based Learning, OneGoal, and Dual Enrollment.
- Strengthen early exposure by:
 - (1) introducing Career, Technical, and Agricultural Education (CTAE) programs into elementary school grade levels;
 - (2) providing a variety of college/career opportunities; and
 - (3) ensuring a seamless pathway for students to develop essential skills, explore career interests, and gain real-world experiences that prepare them for future success.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- **KPI:** CCRPI Readiness High School
- Graduation Rate
- Expand Offerings (Including: Total Number, Access, Participation, Partners & Variety)

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Launch WIN with CTAE workshops designed to introduce students to various industries that are not offered through our current pathways.	Completed	09/01/2024



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
2	Plan annual career symposium for YLOE (Young Ladies of Excellence) and GENTS (Gentlemen Exceeding with Needed Tools for Success) students.	Completed	02/14/2025
5	Launch of a new college, career, and life readiness platform (Naviance) - Setup, data uploads, and training.	In Progress	06/30/2025
3	Align Career Academy offerings and courses in grades 6-12.	Completed	08/01/2025
4	Ensure students receive post-secondary planning, preparation, and support through OneGoal.	In Progress	08/01/2025
6	Expand PSAT exposure and access to all 8th graders.	In Progress	10/30/2025
7	Increase ACT/SAT preparation offerings through AppleRuth services.	In Progress	03/30/2026
8	Increase access to advanced course offerings at DHS.	In Progress	05/31/2026
9	K-12 Implementation of Naviance platform.	Not Started	06/30/2026
10	Expand CTAE standards and instruction to K-5.	In Progress	05/31/2027
11	Expand and align our pathways to meet the needs of students and the workforce in K-12	In Progress	08/01/2027
12	Add to and solidify our local partnerships for entrepreneurship education and Work-Based Learning opportunities	In Progress	06/30/2028



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OBJECTIVE #1D OVERVIEW

STRATEGIC ACCELERATOR:	Student Success in All Areas			
KEY INITIATIVE:	The CSD Student Experience: Preparing to Lead a Better World			
OBJECTIVE:	Close the achievement gap of our students who have been traditionally marginalized.			
EXECUTIVE SPONSOR:	Karen Newton-Scott, Deputy Superintendent Jennifer Burton, Assistant Superintendent of Teaching & Learning			
DEPARTMENT SPONSOR:	Deputy Superintendent	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$500,000	General Fund
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25	

PROJECT SCOPE

- Eliminate achievement gaps by focusing on effective leadership in addressing disparities in academic performance among different student groups, particularly those traditionally marginalized.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- **KPI:** % (Proficient/Distinguished) CCRPI Content Mastery by Subject Area (Math, ELA, American Literature, Algebra, Biology, & US History) for African American Students & Economically Disadvantaged Students
- Annually increase CCRPI Content Mastery by 3%

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Engage in annual No-Nonsense Nurturer training for practical, research-based strategies to build strong relationships, set high expectations, and create structured, equitable learning environments that support student success, particularly for marginalized communities.	Completed	07/18/2024
2	Partner with Communities in Schools to offer integrated student support to help with needs beyond the school and classroom at target schools	Completed	08/01/2024



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
3	Conduct annual focus group discussions with both students and staff to gather insights on their perspectives about the barriers that impact student success for all.	Completed	03/15/2025
4	Develop 90-day bite sized action plans that target improvement that links directly to evidence based decision making.	In Progress	08/30/2025
5	Implement data monitoring systems to identify patterns and root causes using statistical tools or data dashboards.	In Progress	06/30/2026
6	Engage in partnership with The University of Virginia PLE for 3-12 principals and leadership teams to strengthen educational equity leadership	In Progress	06/30/2026
7	Document lessons learned, refine strategies, and develop a long-term roadmap for sustained equitable outcomes	In Progress	05/31/2027
8	Strengthen high-impact initiatives and expand them to reach more students.	In Progress	05/31/2028

- ▼ | 2. Strategic Accelerator: Building and Sustaining an Engaging and Inclusive Culture
 - | A. Objective: Amplify student voice, particularly of traditionally marginalized groups
 - | B. Objective: Strengthen and align stakeholder engagement to focus on student outcomes, ensuring all students are safe, seen, and successful
 - | C. Objective: Full implementation of a Future Readiness Skills Framework that uses evidenced and research-based practices
 - | D. Objective: Expand and diversify student offerings to address academic, arts, athletic and affective needs



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OBJECTIVE #2A OVERVIEW

STRATEGIC ACCELERATOR:	Building & Sustaining an Engaging & Inclusive Culture		
KEY INITIATIVE:	The CSD Cultural Experience: Connections, Culture, & Community (C3)		
OBJECTIVE:	Amplify student voice, especially those of traditionally marginalized groups.		
EXECUTIVE SPONSOR:	Amanda Lynch, <i>Chief of Staff</i>		
DEPARTMENT SPONSOR:	Chief of Staff	Districtwide Initiative/Impact	
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress
PROJECT PHASE:	Design	Implementation	Monitoring Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	N/A No Fund Source
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25

PROJECT SCOPE

- Launch student Board of Education representative/apprentice and facilitate other opportunities to amplify the diverse range of needs, interests, perspectives, and ideas of the broader CSD student body, when making district decisions.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- **KPI:** Student Board of Education Representative
- Engage a diverse group of CSD students who participate on Superintendent Student Advisory Councils by sharing ideas and insights on district decisions, informed by the needs and interests of their peers.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Elect and swear in the first-ever student representative and apprentice to the CSD Board of Education.	Completed	08/13/2024
2	Maintain Superintendent Student Advisory Councils to engage diverse student perspectives on district priorities.	In Progress	Ongoing
3	Engage Student Board of Education Representative(s) in monthly BOE meetings and professional learning experiences focused on public school governance.	In Progress	Ongoing



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Elect and swear in SY25-26 student representative and apprentice to the CSD Board of Education. <input type="checkbox"/>	Completed	08/31/2025
5	Elect and swear in SY26-27 student representative and apprentice to the CSD Board of Education.	Not Started	08/31/2026
6	Elect and swear in SY27-28 student representative and apprentice to the CSD Board of Education.	Not Started	08/31/2027



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OBJECTIVE #2B OVERVIEW

STRATEGIC ACCELERATOR:	Building & Sustaining an Engaging & Inclusive Culture		
KEY INITIATIVE:	The CSD Cultural Experience: Connections, Culture, & Community (C3)		
OBJECTIVE:	Strengthen and align stakeholder engagement to focus on student outcomes, ensuring all students are safe, seen, and successful.		
EXECUTIVE SPONSOR:	Mikkal Hart Murunga, Chief Communications Officer		
DEPARTMENT SPONSOR:	Communications	Districtwide Initiative/Impact	
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress
PROJECT PHASE:	Design	Implementation	Monitoring Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$60,000 General Fund
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25

PROJECT SCOPE

- Improve perceptions of and trust in district communications by sustaining frequent, accurate, engaging and professional communications that promote a sense of community and share CSD’s story.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI: Engagement Satisfaction Rating on Annual Survey
- Center student success in all communications.
- Build CSD’s narrative and share it consistently among the community and beyond.
- Improve perception of district communications as measured by districtwide surveys.
- Reduce the number of complaints about inaccurate, infrequent, or inconsistent communications.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Produce annual districtwide events: Opening Day, Annual Legislative Luncheon, Back-to-School Bash, State of the Schools, Staff Winter Celebration, School Safety Summit, and BOE Appreciation Month.	Completed	06/30/2024
2	Establish two-way engagement with stakeholders: designated communications telephone extension and email for timely responses, Superintendent Listening	Completed	06/30/2024



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
	Sessions, Superintendent Advisory Councils, BOE community meetings, website stakeholder surveys, and webinars.		
3	Launch a CSD Constituent Services process - ResolveCSD - to assist in responding to unresolved concerns from CSD stakeholders.	Completed	09/30/2024
4	Streamline district communications, build CSD's narrative, reduce the number of complaints about inaccuracies: Targeted support to school leaders on crisis, school-based and district communications; regular articles in local and community news; launch of the CSD app, districtwide newsletter, SupeScoop, StaffScoop and podcast.	Completed	12/31/2024
5	Revamp and promote an upgraded and easy-to-use CSD website that fosters community involvement.	Completed	06/30/2025
6	Improve district and school-based crisis communications to align with new safety and emergency alert tools and protocols.	In Progress	06/30/2026
7	Partner with school-based staff to refine school communications, reduce errors and promote equal access to district information.	In Progress	06/30/2028
8	Operationalize production of annual districtwide events: Opening Day, Annual Legislative Luncheon, Special Olympics, Superintendent Listening Sessions, Back-to-School Bash, State of the Schools, Staff Winter Celebration, CSD Parent University, BOE Appreciation Month, Elizabeth Wilson Lecture Series	In Progress	06/30/2028



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OBJECTIVE #2C OVERVIEW

STRATEGIC ACCELERATOR:	Building & Sustaining an Engaging & Inclusive Culture		
KEY INITIATIVE:	The CSD Cultural Experience: Connections, Culture, & Community (C3)		
OBJECTIVE:	Fully implement a Future Readiness Skills Framework (FRS)		
EXECUTIVE SPONSOR:	Frances Holt, Assistant Superintendent of Student Support Services		
DEPARTMENT SPONSOR:	Student Support Services	Districtwide Initiative/Impact	
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress
PROJECT PHASE:	Design	Implementation	Monitoring Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$215,000 General Fund
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25

PROJECT SCOPE

- Utilize the Collaborative for Academic, Social, and Emotional Learning (CASEL) framework for designing an evidence-based social-emotional learning (SEL) program to be used for all students in all schools.
- Execute a phased implementation plan to effectively integrate SEL across the district and systematically ensure uniform practices.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- **KPI:** GADOE Climate Star Rating
- Number of CSD schools with a score of 4 or higher on the GADOE School Climate Star Ratings on the College and Career Ready Performance Index (CCRPI).

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Develop a Future Readiness Skills (FRS) Framework and present an implementation plan to the BOE for review and input.	Completed	09/30/2024
2	Conduct needs assessment, develop a shared vision, set K-12 standards, and design logistics.	Completed	06/30/2025
3	Initial implementation at 6-12 <u>including</u> standards, program, and training for staff and leaders.	Not Started	06/30/2026



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Foundational training for K-5 staff and leaders on standards and programming.	Not Started	06/30/2026
5	Continued implementation at 6-12, initial implementation at K-5, and training for staff and leaders.	Not Started	06/30/2027
6	Monitoring implementation K-12 and enhancing family/community partnerships.	Not Started	06/30/2027
7	Evaluation and focus on sustaining and improving practices.	Not Started	06/30/2028



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OBJECTIVE #2D OVERVIEW

STRATEGIC ACCELERATOR:	Building & Sustaining an Engaging & Inclusive Culture			
KEY INITIATIVE:	The CSD Cultural Experience: Connections, Culture, & Community (C3)			
OBJECTIVE:	Expand and diversify student offerings to address academic, arts, athletic and affective needs.			
EXECUTIVE SPONSOR:	Jarvis Adams, <i>Chief Operations Officer</i> Jennifer Burton, <i>Assistant Superintendent of Teaching & Learning</i>			
DEPARTMENT SPONSOR:	Operations	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$15,000 Combined Sources	
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25	

PROJECT SCOPE

- Provide a diverse range of extracurricular and co-curricular activities that empower students to explore their passions, develop their talents, and build essential skills for future success.
- Ensure opportunities span academics, arts, athletics, leadership, and career-focused experiences, fostering personal growth, collaboration, and real-world readiness.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- **KPI:** Students Actively Involved in Expanded Offerings
- Expanded Offerings (Including: Total Number, Access, Participation, Partners & Variety)

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Complete audit of current student club/activity offerings.	Completed	08/30/2024
2	Update Math & ELA pathways to offer more courses, including Advanced Placement courses and high school credit in middle school.	Completed	11/01/2024
3	Finalize our process for requests for financial assistance for extracurricular activities.	Completed	01/31/2025



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Gather input from students to identify desired clubs, organizations, and activities that align with their interests and career aspirations.	Not Started	08/30/2025
5	Explore online platforms for students to join interest-based clubs, participate in virtual guest lectures, or collaborate on global projects.	Not Started	06/30/2026
6	Introduce intramural sports to upper elementary	Not Started	08/01/2027
7	Evaluate and update Social Studies & Science pathways to diversify offerings.	In Progress	08/01/2027
8	Annually evaluate opportunities to expand, diversify, and increase access to athletics, activities, and clubs.	In Progress	06/30/2028
9	Maximize community partnerships for affordable and accessible PK-12 extracurricular opportunities.	In Progress	06/30/2028

▼ | 3. Strategic Accelerator: Cultivating and Retaining Quality Professionals

| A. Objective: Compensate staff competitively

| B. Objective: Create professional development pathways (High-Quality Professional Learning)

| C. Objective: Develop comprehensive mentorship programs

| D. Objective: Expand university and like-minded organization partnerships to increase career pipelines



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OBJECTIVE #3A OVERVIEW

STRATEGIC ACCELERATOR:	Cultivating & Retaining High Quality Professionals			
KEY INITIATIVE:	The CSD Staff Experience: From Hire to Retire			
OBJECTIVE:	Compensate staff competitively.			
EXECUTIVE SPONSOR:	Adena Walker, Chief Human Resources Officer			
DEPARTMENT SPONSOR:	Human Resources	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$2,000,000+ General Fund	
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25	

PROJECT SCOPE

- Design and implement a competitive compensation package that supports CSD employees in having a lifestyle conducive to increased effectiveness and satisfaction.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI:** CSD is in the top quartile of comparative metro districts for compensation.
- Measure the average compensation package offered by City Schools of Decatur against peer metro area school districts, aiming to be within the top 25% of competitors by 2028.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Align 185-day and 190-day employee payroll schedules with other metro districts.	Completed	08/31/2024
2	Offer \$20,000 life insurance for all benefits-eligible employees.	Completed	07/01/2024
3	Present FY26 BOE Compensation considerations delivering salary-only and total compensation concepts for competitive compensation increases.	Completed	01/10/2025
4	Differentiate compensation for Adapted Special Education Teachers and Paraprofessionals. (Annual Stipends)	Completed	07/01/2025



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
5	Develop new pay scales for certified and classified professionals.	In Progress	06/30/2026
6	Examine salaries and analyze compensation across job categories annually internally, and for comparable school districts. (November BOE Retreat)	In Progress	11/30/2027
7	Assess and refine job categories annually to offer equitable job classifications, fostering a fulfilling employment experience from recruitment through retirement.	In Progress	06/30/2028
8	Explore opportunities to offer signing and referral incentives as recruiting and retention assets. (Desired)	In Progress	06/30/2028



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OBJECTIVE #3B OVERVIEW

STRATEGIC ACCELERATOR:	Cultivating & Retaining High Quality Professionals		
KEY INITIATIVE:	The CSD Staff Experience: From Hire to Retire		
OBJECTIVE:	Create professional development pathways. (High-Quality Professional Learning)		
EXECUTIVE SPONSOR:	Adena Walker, Chief Human Resources Officer Jennifer Burton, Assistant Superintendent of Teaching & Learning Karen Newton-Scott, Deputy Superintendent		
DEPARTMENT SPONSOR:	Cross-Functional	Districtwide Initiative/Impact	
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress
PROJECT PHASE:	Design	Implementation	Monitoring Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$200,000 General Fund
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25

PROJECT SCOPE

- Invest in the development of CSD staff by establishing systems and resources to promote a culture of high-quality professional learning opportunities.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI:** Pathway Expansion and Participation
- Measure the percentage of CSD staff actively participating in professional learning opportunities, aiming for 85% engagement by 2028.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Develop a new hire onboarding curriculum, delivered during New Hire Week, to equip instructional staff with the knowledge and resources needed for a successful transition into the district.	Completed	07/01/2024
2	Integrate dedicated leadership development sessions into Admin Staff meetings, focusing on data-driven decision-making within their respective divisions.	Completed	09/30/2024



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
3	Assess the impact of high-quality professional learning with Standards Assessment Inventory (SAI) data from teachers.	Completed	09/30/2024
4	Offer specialized PL for paraprofessionals having difficulty passing the GACE exam.	Completed	12/31/2024
5	Develop a comprehensive Professional Learning System, which includes an annual catalog and calendar development process.	Completed	06/30/2025
6	Publish an annual Professional Learning catalog and calendar.	In Progress	09/30/2025
7	Partner with the Center for Black Educator Development to provide professional learning and instructional resources for staff.	In Progress	06/30/2026
8	Provide rich, data-informed professional development to support the specific needs of certification and professional development needs of CDS staff.	In Progress	06/30/2027
9	Evaluate the impact of high-quality professional learning to inform continuous improvement.	Not Started	06/30/2028



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OBJECTIVE #3C OVERVIEW

STRATEGIC ACCELERATOR:	Cultivating & Retaining High Quality Professionals			
KEY INITIATIVE:	The CSD Staff Experience: From Hire to Retire			
OBJECTIVE:	Develop comprehensive mentorship programs.			
EXECUTIVE SPONSOR:	Adena Walker, <i>Chief Human Resources Officer</i>			
DEPARTMENT SPONSOR:	Human Resources	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$60,000 General Fund	
TARGET COMPLETION DATE:	06/30/2028	REVIEW TERM:	SY 24-25	

PROJECT SCOPE

- Develop and implement a comprehensive mentoring program to support novice teachers, enhance their professional growth, and improve teacher retention rates.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI: Retention of Staff (0-3 years)
- Increase the retention rate of novice teachers (0 - 3 years) by 5 % within the first three years of program implementation.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Establish a mentor/mentee pairing system that allows principals to have a pool of "stellar" mentors from each location and pair with a new hire before pre-planning week.	Completed	07/01/2024
2	Create the First Year Forum as a 60 to 90-day check-in for new hires to have a 2-way conversation about their initial impression and experiences entering the district	Completed	12/03/2024
3	Analyze the data from the First Year Forum to see if there are any gaps during the onboarding and orientation process at the school level and districtwide.	Completed	01/31/2025



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Evaluate staff retention rates and exit survey data annually for novice (0-3 years) and veteran teachers.	In Progress	06/30/2028
5	Design and enhance differentiated mentoring program experiences for CSD's novice teacher subgroups.	In Progress	06/30/2028
6	Measure the improvement in teaching skills among novice teachers, aiming for a 5 % increase in competency levels within the first three years.	In Progress	06/30/2028
7	Promote and recruit teacher mentors annually as a leadership pathway to strengthen the pipeline for CSD.	In Progress	Ongoing
8	Evaluate the impact of the mentoring program to inform continuous improvement based on pre, interim, and post participation survey perception data. (e.g., key competencies, growth, etc.)	In Progress	Ongoing



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OBJECTIVE #3D OVERVIEW

STRATEGIC ACCELERATOR:	Cultivating & Retaining High Quality Professionals			
KEY INITIATIVE:	The CSD Staff Experience: From Hire to Retire			
OBJECTIVE:	Expand university and like-minded organization partnerships to increase career pipelines.			
EXECUTIVE SPONSOR:	Adena Walker, Chief Human Resources Officer			
DEPARTMENT SPONSOR:	Human Resources	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:		In Progress
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$100,000	General Fund
TARGET COMPLETION DATE:	06/30/2026	REVIEW TERM: SY 24-25		

PROJECT SCOPE

- Partner with universities and aligned partners to invest in our professional pathways to enhance our "Grow Your Own" teacher pathways in an effort to support our Hire to Retire Human Resource initiative.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI:** Enhance Post-Secondary Partners expansion and participation by increasing the percentage of teachers participating in professional development programs by 10% and the percentage of paraprofessionals earning teacher certification by 5%.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Establish talent pipeline partnerships and mentorship opportunities with the Georgia State University Principal's Academy. (K-2 Principals)	Completed	06/30/2025
2	Select CSD school administrators and staff to participate in the University of Virginia (UVA) Principal Leadership Training program.	Completed	06/30/2025
3	Establish a Teacher Wellness/HR Advisory Council.	Completed	11/15/2024
4	Establish a new partnership with Agnes Scott College in the Sophomore Class Atlanta Leadership Experience	Completed	03/11/2025



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
	(SCALE) project, which engages interns researching leadership roles in a school district.		
5	Strengthen partnership with Hanover to assist with analyzing personnel data. (e.g., teacher engagement surveys, teacher retention data, resources database for teachers, etc.)	Completed	03/11/2025
7	Partner with the Center for Black Educator Development to explore talent pipeline and recruitment opportunities.	In Progress	06/30/2026
6	Evaluate partnerships to determine opportunities and gaps for program effectiveness and retention.	In Progress	09/30/2026
8	Establish and strengthen partnerships with universities and new like-minded organizations to recruit talent for CSD's critical staffing needs.	In Progress	06/30/2028
9	Enhance efforts to annually promote, offer, and sponsor new endorsement programs and increase participation based on needs. (e.g., pipeline to prepare paraprofessionals for teacher roles, etc.)	In Progress	06/30/2028
10	Explore implementation of tuition incentives for a Classified to Classroom program. (Grow Your Own Teacher Pathway)	In Progress	06/30/2028

▼ 4. Strategic Accelerator: Organizational Effectiveness and Excellence

| A. Objective: Ensure financial transparency and sustainability

| B. Objective: Create interoperable data systems

| C. Objective: Build an environmentally-friendly Early Childhood Learning Center

| D. Objective: Establish equitable access to and within all facilities



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OBJECTIVE #4A OVERVIEW

STRATEGIC ACCELERATOR:	Organizational Effectiveness & Excellence			
KEY INITIATIVE:	The CSD Sustainable Experience: Future Ready Classrooms			
OBJECTIVE:	Ensure financial transparency and sustainability.			
EXECUTIVE SPONSOR:	Dr. Lonita Broome, <i>Chief Financial Officer</i>			
DEPARTMENT SPONSOR:	Finance	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$15,050,000 General Fund	
TARGET COMPLETION DATE:	6/30/2028	REVIEW TERM:	SY 24-25	

PROJECT SCOPE

- Execute a transparent financial management system that: follows state and local guidelines; identifies cost-savings; and produces a balanced sustainable budget aligned with the district's strategic plan.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI: Maintain a Variance of 2% or Lower on Budgeted vs. Actual Expenditures
- Publish an annual CSD budget book and clean audited financial statements.
- Execute an annual modified zero-based budget development process.
- Solicit and implement an Enterprise Resource Planning (ERP) System.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Plan and execute a SY 24-25 modified zero-based budget development process by engaging CSD stakeholders for feedback and reviewing end-of-year variances to identify cost efficiencies.	Completed	06/30/2024
2	Develop and publish a SY 24-25 budget book. (Link)	Completed	08/31/2024
3	Engage a consultant to conduct an initial landscape analysis that identifies ERP system capabilities.	Completed	11/01/2024
4	Complete an initial needs assessment to determine key Finance and HR requirements for an ERP solution.	Completed	12/31/2024



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
5	Post SY 23-24 audited financial statements online for transparent CSD stakeholder access. (Link)	Completed	01/31/2025
6	Develop RFPs to solicit an enterprise resource planning (ERP) system and prospective implementation partners.	Completed	06/30/2025
7	Plan and execute a SY 25-26 modified zero-based budget development process by engaging CSD stakeholders for feedback and reviewing end-of-year variances to identify cost efficiencies.	In Progress	06/30/2025
8	Develop and publish a SY 25-26 budget book.	In Progress	08/31/2025
9	Post SY 24-25 audited financial statements online for transparent CSD stakeholder access.	Not Started	03/01/2026
10	Plan and execute a SY 26-27 modified zero-based budget development process by engaging CSD stakeholders for feedback and reviewing end-of-year variances to identify cost efficiencies.	Not Started	06/30/2026
11	Develop and publish a SY 26-27 budget book.	Not Started	08/31/2026
12	Purchase an ERP system.	Not Started	09/30/2026
13	Develop an enterprise resource planning (ERP) system implementation plan.	Not Started	09/30/2026
14	Post SY 25-26 audited financial statements online for transparent CSD stakeholder access.	Not Started	03/01/2027
15	Plan and execute a SY 27-28 modified zero-based budget development process by engaging CSD stakeholders for feedback and reviewing end-of-year variances to identify cost efficiencies.	Not Started	06/30/2027
16	Develop and publish a SY 27-28 budget book.	Not Started	08/31/2027
17	Post SY 26-27 audited financial statements online for transparent CSD stakeholder access.	Not Started	03/01/2028
18	Implement a new ERP system with full HR and Finance integration.	Not Started	06/30/2028



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OBJECTIVE #4B OVERVIEW

STRATEGIC ACCELERATOR:	Organizational Effectiveness & Excellence			
KEY INITIATIVE:	The CSD Sustainable Experience: Future Ready Classrooms			
OBJECTIVE:	Create interoperable data systems.			
EXECUTIVE SPONSOR:	Eston Melton, <i>Chief of Safety & Technology Services</i>			
DEPARTMENT SPONSOR:	Safety & Technology Services	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter (Tableau 1) Project Charter (Data Governance) Project Charter (eduCUMBER)	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$250,000 General Fund	
TARGET COMPLETION DATE:	06/30/2028		REVIEW TERM:	SY 24-25

PROJECT SCOPE

- Develop public-facing data dashboards that present accurate, timely, and comprehensive overviews of “who we are” and “how well we’re doing”
- Develop internal dashboards that inform decision-making at the classroom, school, and district level
- Establish a data governance team model to shepherd data-related roles and tools

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI: Internal and Public Dashboards with Significant Data Points
- Publish public data dashboards that align with stakeholder needs and offer insight into student outcomes.
- Publish internal data dashboards that empower users to make timely decisions to support learning.

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Publish initial batch of public and internal dashboards.	Completed	07/31/2024
2	Publish expanded release of public dashboards (CCRPI revision, school population profiles, STAR performance).	In Progress	05/30/2025
3	Transition data governance team from “startup” to “operationalized” status.	Completed	06/30/2025



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Publish expanded/revised battery of internal dashboards, providing visibility into assessment data (e.g., STAR, GMAS, GAA, and local interims) and behavior data (e.g., discipline and attendance) disaggregated by student demographic data (including, but not limited to program, economic status, school, grade, disability, gender, MTSS tier, etc.).	In Progress	07/30/2025
7	Fully deploy instructional data repository and visualization tool to instructional staff	In Progress	7/31/2026
5	Integrate access control and security camera systems at sites running current systems; have a budgeted roadmap to replace legacy systems and expand integration by end of FY29	Not Started	6/30/2027
7	Establish and execute an annual regimen to review dashboard performance, use, and revision needs.	Not Started	06/30/2028



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OBJECTIVE #4C OVERVIEW

STRATEGIC ACCELERATOR:	Organizational Effectiveness & Excellence			
KEY INITIATIVE:	The CSD Sustainable Experience: Future Ready Classrooms			
OBJECTIVE:	Build an environmentally sustainable Early Childhood Learning Center.			
EXECUTIVE SPONSOR:	Jarvis Adams, <i>Chief Operating Officer</i> Jennifer Burton, <i>Assistant Superintendent for Teaching & Learning</i>			
DEPARTMENT SPONSOR:	Operations	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter Link	OVERALL PROJECT HEALTH:	In Progress	
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$22,000,000+ Combined Sources	
TARGET COMPLETION DATE:	06/30/2027		REVIEW TERM:	SY 25-26

PROJECT SCOPE

- The new [Early Childhood Learning Center](#) aims to provide a high-quality, accessible educational facility for children (infant - Pre-K) – regardless of their background or socioeconomic status – that will uphold City Schools of Decatur’s (CSD) commitment to academic excellence and equity by providing critical early learning opportunities to help close the educational achievement gap and prepare learners for long-term academic success.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- KPI: Completion of Net-zero Facility with LEED Certification* (*Current KPI needs to be updated.*)
- KPI: Completion of a Sustainable, Environmentally-friendly Facility (*Proposed new KPI.*)

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Engage in pre-planning activities with consultants, architects, and CSD stakeholders to provide a BOE update on the early childhood learning center plans.	Completed	08/20/2024
2	Engage City of Decatur leaders in a joint planning session to discuss design, development plans, and partnership for the new early childhood learning center.	Completed	10/15/2024
3	Develop a conceptual design.	Completed	11/30/2024



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
4	Present an update on the new early childhood learning center to the BOE and launch community stakeholder engagement efforts that aim to inform the design and planning phases.	Completed	12/10/2024
5	Plan early learning site visits to explore best practices and inform construction design.	Completed	02/05/2025
6	Plan RFP process for the Construction Manager <u>At Risk</u> .	Completed	02/15/2025
7	Meet with prospective funders and continue exploring strategic partners.	In Progress	Ongoing
8	Seek BOE approval for Construction Manager <u>At Risk</u> .	Completed	04/15/2025
9	Finalize schematic and development design plans.	In Progress	04/30/2025
10	Develop construction plans and permitting documents.	In Progress	08/31/2025
11	Secure site approval for ground-breaking ceremony.	Not Started	Fall 2025
12	Plan professional development for CSD teachers to successfully complete credentials for birth to five childcare eligibility.	Not Started	Fall 2025
13	Gauge demand for scholarship and full pay slots and refine projected enrollment estimates to inform the student registration process.	Not Started	01/31/2026
14	Transition and train staff on age-appropriate Science of Reading instructional program, social play, and soft skills development.	Not Started	01/31/2026
15	Determine, purchase, and install fixtures and furniture.	Not Started	06/01/2027
16	Complete building construction. (Estimated 21+ months.)	Not Started	06/30/2027
17	Apply for LEED certification.	Not Started	Fall 2027
18	Secure certificate of occupancy.	Not Started	Fall 2027
19	Plan to Launch the SY 27-28 school year. (e.g., open house, social play dates, and community engagement for students and families, etc.)	Not Started	Fall 2027



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OBJECTIVE #4D OVERVIEW

STRATEGIC ACCELERATOR:	Organizational Effectiveness & Excellence			
KEY INITIATIVE:	The CSD Sustainable Experience: Future Ready Classrooms			
OBJECTIVE:	Establish equitable access to and within all facilities.			
EXECUTIVE SPONSOR:	Jarvis Adams, Chief Operating Officer			
DEPARTMENT SPONSOR:	Operations	Districtwide Initiative/Impact		
PROJECT CHARTER:	Project Charter	OVERALL PROJECT HEALTH:		In Progress
PROJECT PHASE:	Design	Implementation	Monitoring	Evaluation
BUDGET IMPACT:	None	ESTIMATED COSTS:	\$500,000	General Fund
TARGET COMPLETION DATE:	06/30/2027		REVIEW TERM: SY 24-25	

PROJECT SCOPE

- Create a long-term plan for facility maintenance, upgrades, energy-saving measures, and new construction projects to support equitable access and sustainability goals.

KEY GOALS + KEY PERFORMANCE INDICATORS (KPIs)

- **KPI:** ADA Compliance Across Buildings
- Ensure all district facilities meet or exceed ADA (Americans with Disabilities Act) compliance standards, improving accessibility, and inclusivity for all students, staff, and visitors. *(Proposed new KPI.)*

MAJOR MILESTONES

#	ACTIVITY	STATUS	TARGET COMPLETION DATE
1	Identify immediate ADA accessibility compliance needs.	Completed	Fall 2024
2	Install ADA chair lift in all locations.	Completed	01/31/2025
3	Install ADA battery-powered wheelchair lift in Talley Upper ES.	Completed	01/31/2025
4	Complete ADA restroom renovations, elementary school stage wheelchair access, and ADA playground access.	In Progress	06/30/2026
5	Continue ADA accessibility audit of all district school and office buildings.	In Progress	06/30/2026



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#	ACTIVITY	STATUS	TARGET COMPLETION DATE
6	Prioritize ADA compliance needs and estimate costs based on audit findings.	In Progress	09/30/2026
7	Solicit prospective vendors to address priorities ADA needs throughout CSD school and office locations.	In Progress	03/30/2027
8	Develop a phased implementation plan for ADA upgrades based on critical needs and available funding.	Not Started	06/30/2027

Budget Communication and Engagement

The budget process was inclusive and transparent by informing employees, stakeholders, and the community about the budget process and budget decisions, and providing feedback into the budgeting process. Below are the components and implementation methods used in the district's communication and engagement strategy, designed to be intentionally collaborative, accessible, and transparent.

Components

- Process overview
- Stakeholder engagement
- Explanation of decisions

Implementation

- Identify the messengers.
- Identify the target audience and tailor the message accordingly.
- Define communication channels.
- Gather feedback and adjust accordingly.
- Respond to feedback.

Budget Development Process

The budgetary process of a school district is a local decision. Although the state requires a school district to adopt a budget of all local funds before the beginning of the fiscal year, the process and details of the budget are based on local budgetary policies and practices. City Schools of Decatur's budget process is ongoing with a continued focus on supporting the academic achievement of all students. The budget process exists to meet state code requirements, provide a means to allocate resources, and represent fiduciary responsibilities as a good steward of public funds. The Georgia Department of Education (GDOE) requires school boards to adopt balanced budgets annually.

The budget is a continuous process of planning, preparing, and adopting that evolves into reporting, monitoring, and amending financial statements. School budgets are developed using board-approved formulas and guidelines that ensure equity funding for all schools. GDOE requires the school board to adopt a budget by July 1st of the fiscal year to which the budget applies.

Planning

Planning activities include identifying and prioritizing educational needs and forecasting available resources to fund those needs. This is an ongoing process that requires collaboration with the central office, instructional, and operational staff year-round.

Preparation

Preliminary school budgets are based on the projected enrollment associated with the full-time enrollment reports submitted by the GDOE, instructional plans, strategic initiatives, estimated resources, contractual requirements, and anticipated inflationary issues.

Challenges

The district is limited to two main sources of revenue, which are property taxes and state funds allocated based primarily on student enrollment. One of the principal issues in developing the budget was declining state revenue due to a projected decrease in enrollment, which resulted in a decrease in state revenue. Additionally, the cost of state health increased per member per month for employees. The district's main budget priority for FY 2026 was to increase salaries. To address these issues, the district relied heavily on revenue from local property taxes, which is the only revenue source where there is flexibility to increase revenue. The district did not roll back or decrease the millage rate but kept it consistent with the previous year to fund increased salaries, supplement lost revenue from declining enrollment, and fund state-mandated increases.

Forecasting

Forecasting available resources and requested appropriations will identify the funding available and the financial capability of the budget to sustain projected expenditures. Listed below are the primary funding sources:

- State allocations/Quality Basic Education (QBE): Revenue assumptions are made based on the governor's State of the State address and student enrollment.
- Preliminary appraisal: The tax commissioner provides the preliminary appraisal values.
- Tax millage rates: The first read of millage rates is given, and public meetings are held.

Analysis and Review

All budget requests are developed with the support and analysis provided by the Finance Division. The Finance Division creates a template with an itemized list of the department/school account numbers, account descriptions, and the budget and actual expenditures for the last two years. A column is also included for the budget managers to enter their FY26 requests, with a section for a narrative to justify each request. The previous budgets and actual expenditures are included for historical data only and do not automatically roll to the next fiscal year. All budget requests must be requested, justified, and presented to the executive cabinet for review to ensure compliance with the district's strategic accelerators. School budgets are based on a per-pupil expenditure amount and the school allotment guidelines. Principals have the autonomy to allocate operational funds based on the strategic plan and their school leadership teams.

Adoption and Approval

In the latter part of the development process, a districtwide consolidated budget is drafted. This tentative budget reflects the results of an internal review of the budget requests conducted by the superintendent, chief financial officer, and executive cabinet.

By law, the Board of Education shall hold at least two public hearings to receive public input on the proposed budget. After the budget hearings, changes can be made that reflect public input. Budget adoption at the next legislative meeting of the school board is the final step.

Implementation

The City Schools of Decatur's fiscal year begins on July 1st and ends on June 30th. The Finance Division consistently reviews and modifies individual budgets to ensure that the school district is on target with projected spending.

Review and Assessment

The budget is an important management tool for all stakeholders, including taxpayers, the school board, the administration, school-level managers, and teachers. The school board receives a monthly report of the expenditures and revenue and what percentage of the budget has been used for the year. The rate of expenditure is important for cash flow purposes to ensure that the district always has available assets to sustain daily operations. The success of the budgeting process is a group effort and requires collaboration with various stakeholders.

Fiscal Responsibility

As custodians of public funds, the district operates with purpose and commitment to manage those funds with transparency, honesty, and integrity to ensure that the district continues to operate effectively and efficiently and to build and maintain public trust. To meet these criteria, budgets have been formulated using clear and precise directions to budget managers in the construction of their budgets.

Factors Affecting Budget Development

The budget development process starts in November to ensure all stakeholders have an opportunity to review and provide feedback on the budget. The board approves the final budget in May. The district traditionally does not receive the tax digest, which lists the estimated budget for property tax, until May and the governor's state budget is not approved until April-May. This often presents a problem with solidifying the final budget.

Budget Development Timeline

Process Review (July-September)

- Budget feedback is solicited from all stakeholders.
- The budget book is compiled and submitted for peer review and feedback.
- The budget calendar is developed to identify all deadlines for the annual budget process.
- The Finance Division's review is conducted and includes the prior year's processes and implements improvements as needed.
- Enhancements to the budget development process and reports are identified and work begins to make these adjustments.
- A review of the strategic plan is conducted; included are performance objectives, initiatives, and measures.

Framework (October-December)

- Budget feedback is solicited from all stakeholders.
- Feedback is taken into consideration in the development of budget priorities.
- Feedback is begun on the budget timeline, priorities, and strategic initiatives.
- Major budget influencers are identified.
- A mid-term review and analysis of the current budget is conducted to solidify next year's beginning fund balance.
- Initial enrollment and allotment assumptions are developed and finalized.
- A review and analysis of salaries is conducted.
- Budget priorities and strategies are finalized.

Development I (January-March)

- Budget feedback is solicited from all stakeholders.
- Major budget influencers and assumptions are finalized.
- The mid-term state budget is approved including QBE.
- The capital project overview presentation is shared.
- Previous year's audit report presentation is shared.
- The property value forecast is presented by the county's tax commissioner.
- The five-year financial review presentation is shared.
- Preliminary Budget Draft Presentation #1 is shared.
- Preliminary Budget Draft Presentation #2 is shared.
- State and federal presentation on the use of funds is shared.

Development II (April-June)

- Budget feedback is solicited from all stakeholders.
- The pre-consolidated local digest is received.
- Numerous advertisements and notices are published.
- Two public meetings regarding the budget are held.
- A tentative budget is approved.
- The final budget is approved, and tentative millage rate hearings are held.

The budget timeline outlines the schedule of various budget discussions, presentations, and meetings. The budget timeline is discussed in September and adopted in October.

FY26 Budget Calendar

Activity	Date	Location
Community Input on Budget Priorities	Ongoing	Link on district's website
Budget Timeline Draft Review	9/10/2024	Prework
Budget Timeline Adoption	10/8/2024	Regular Board Meeting
FY25 School Allotment Guidelines Review	10/8/2024	Regular Board Meeting
Budget Parameters and Priorities Discussion	11/12/2024	Board Work Session
FY24 Budget Review	11/12/2024	Regular Board Meeting
School Allotment Guidelines Discussion	11/19/2024	Board Retreat - DHS PAC
FY25 Salary and Benefits Atlanta Metro Comparison Discussion	11/19/2024	Board Retreat - DHS PAC
FY25 Mid Year Budget Amendments Requests	12/10/2024	Regular Board Meeting
School Allotment Guidelines, Budget Parameters and Priorities Adoption	12/10/2024	Regular Board Meeting
FY24 Financial Audit Presentation	1/14/2025	Regular Board Meeting
Tax Commissioner's Office Presentation	2/11/2025	Regular Board Meeting
City Manager Presentation	2/11/2025	Regular Board Meeting
5-year financial review and FY26 Preliminary Budget Draft Presentation #1	2/11/2025	Regular Board Meeting
FY26 Preliminary Budget Draft Presentation #2	3/11/2025	Regular Board Meeting
Use of Federal, State, and SPLOST Funds Presentation	3/11/2025	Board Work Session
Community Meeting (Budget Q&A)	3/25/2025	Fifth Avenue Upper ES
FY26 Tentative Budget Approval	4/15/2025	Regular Board Meeting
Board of Education Community Meeting	4/23/2025	Westchester ES
FY26 Public Budget Hearing (1 of 2 - 8am)	05/08/2025	Special Board Meeting
FY26 Public Budget Hearing (2 of 2 - 4:30pm)	5/8/2025	Special Board Meeting
FY26 Approval of Final Budget	5/13/2025	Regular Board Meeting
Tentative Approval of Millage Rate	5/13/2025	Regular Board Meeting
Public Millage Rate Hearing (1 of 3)	6/12/2025 (9AM)	Special Board Meeting
Public Millage Rate Hearing (2 of 3)	6/12/2025 (6:15PM)	Special Board Meeting
Public Millage Rate Hearing (3 of 3) and Final Adoption of Property Tax Millage Rate	6/20/2025 (6PM & 6:30PM)	Special Board Meeting
Scheduled dates for millage rate hearings/adoption contingent upon receipt of tax digest information from tax officials		

Significant Changes in the Budget Process

The district did not add any new financial or budget policies; however, the district did incorporate community meetings into the budget process to increase transparency and community involvement. Community meetings are facilitated by the superintendent, board members, and executive cabinet. Community members attend the community meetings and are allowed to ask questions and receive direct feedback from the board members, superintendent, and executive cabinet. This allows all stakeholders an opportunity to ask questions and express their recommendations and/or concerns.

Budget Development and Methodology: Budgeting for Outcomes

The City Schools of Decatur strategically budgets an annual spending plan to provide the best possible educational program for ALL students while prudently managing and allocating the district's resources. The development and consideration of the 2025-2026 general, capital, governmental, and enterprise fund budgets were completed with a detailed and thorough review of all revenue and expenditure line items while managing the integrity of the district's mission statements, goals, and fiscal policies. Budget information on each individual fund is provided in this document.

Budget Development Methodology and Approach: Budgeting for Outcomes and Modified Zero-Based Budgeting

The district utilized a combination of Budgeting for Outcomes (BFO) and the modified zero-based budgeting (ZBB) approach for building the budget. BFO is a framework that aligns resources with strategic outcomes and results. The budget is organized around the district's priority outcomes. Instead of starting from last year's spending and adjusting allocations up or down, BFO is based on the board and the district leadership identifying priorities that reflect the results that matter most to the stakeholders.

In this variation of ZBB, salaries and benefits were exempt from ZBB since significant changes from the previous year were not projected in these categories. All other expenses started from a "zero base" and budget managers were required to justify each financial request to district leadership (cabinet). Each budget manager was responsible for rebuilding their budget from scratch. No operational expenditures were automatically approved. Every function within the operational budget was analyzed for its need, costs, and alignment with the district's strategic accelerators. The budget was built around what was needed for the upcoming year.

ZBB and BFO goals include the following:

- Address fiscal constraints.
- Measure performance.
- Improve efficiency.
- Increase transparency.
- Align with strategic accelerators.

Once the desired results and priorities are identified, specific strategies are developed to accomplish those priorities.

At its core, the philosophy of BFO and the modified ZBB approach requires each financial request to be justified based on cost-benefit analysis at a minimum.

The framework for building the budget also included identifying budget influencers, such as economic conditions, enrollment, and the financial impact of government decisions, which may be positive or negative and short term or long term.

Financial and Human Capital Allocation

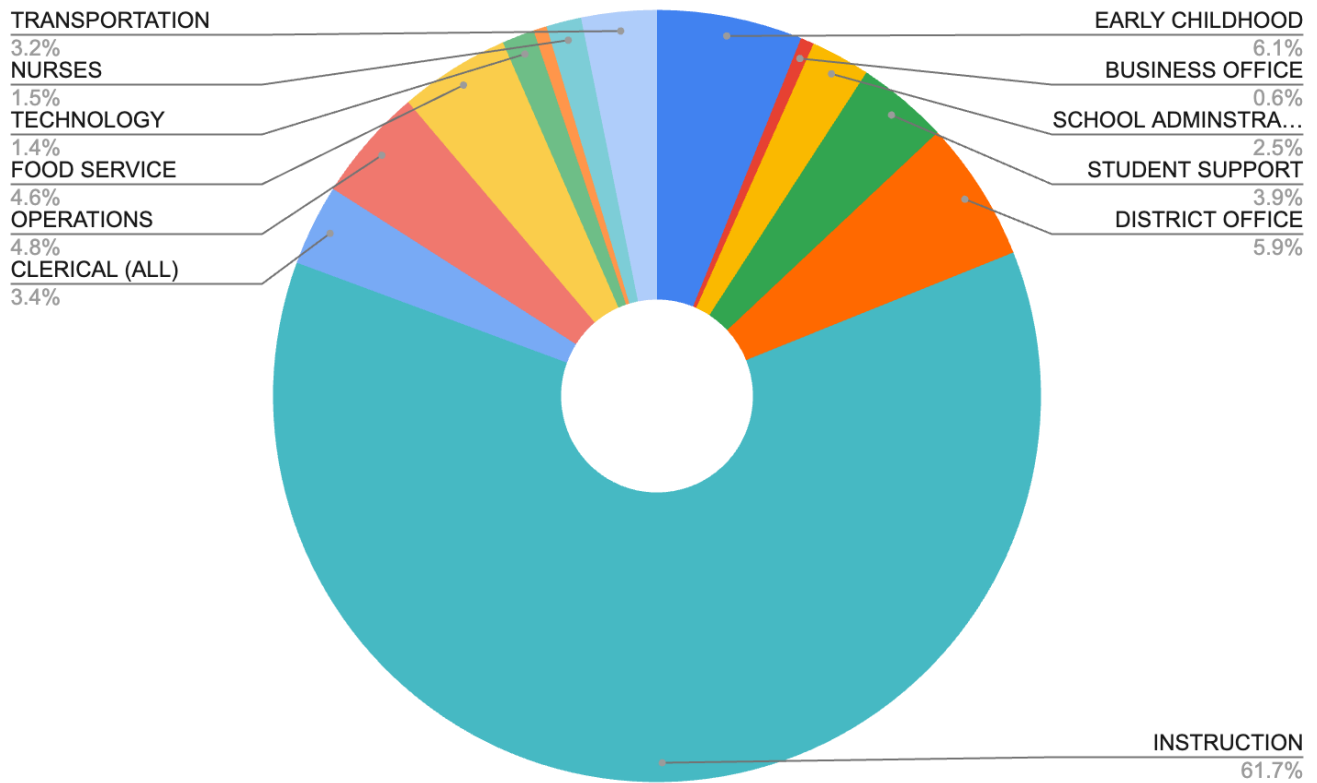
The General Fund is the school district's primary operating fund and accounts for all transactions related to the district's operations except those required to be accounted for in other funds. Expenditures include all costs relating to the day-to-day operations of the district. The FY25 General Fund accounts for more than 87% of all district spending and is the main operating fund for the school district.

\$90.8 million, or 85% of the General Fund proposed budget, is salaries and benefits.

(\$ in millions)	FY2024 Budget	FY2025 Budget	\$ Change	% Change
Personnel Services - Salaries	\$ 58.4	\$ 61.0	\$ 2.7	4.54%
Personnel Services - Benefits	28.1	29.7	1.6	5.67%
	\$ 86.5	\$ 90.8	\$ 4.2	4.91%
Purchased Professional and Technical Services	3.5	4.1	0.6	18.05%
Purchased Property Services	2.4	2.9	0.5	21.25%
Other Purchased Services	2.0	2.9	0.9	47.38%
Supplies	3.5	4.1	0.6	18.00%
Property	0.9	0.5	-0.4	-43.84%
Other Objects	1.1	1.1	-0.1	-4.70%
Other Uses	0.6	0.3	-0.3	-46.62%
	\$ 14.0	\$ 15.9	\$ 2.0	14.13%
Total Expense Objects:	\$ 100.5	\$ 106.7	\$ 6.2	6.19%

For FY26, currently, there are 882 allotments, broken down by the following functions and programs. A strategy of the district is to allocate as much human capital as possible to the function of instruction. On a basic level, functions define "what we do" -- for example, instruction, maintenance, and transportation. Due to decreased allotments based on student enrollment, 61.7% or 544 of all budget allotments continue to be for the function of instruction. The allocation of human and financial resources is included under strategic accelerator #3, Cultivating & Retaining High Quality Professionals.

FY2026 Allotment



An allocation of \$15.3 million, or 14% of the FY26 General Fund budget, is dedicated to other operating expenditures (non-salaries and benefits related). This amount includes Georgia Department of Education (GDOE) grants that rolled over to FY 2026. A breakdown by division appears below.

The district is organized into seven divisions:

- Office of the Superintendent
- Finance
- Human Resources
- Teaching and Learning
- Student Support Services
- Safety and Technology Services
- Operations

	FY26 Budget	FY25 Budget	\$ Change	% Change
Office of Superintendent	\$ 1,748,561	\$ 2,379,112	\$ (630,551)	-26.50%
Finance	1,934,913	774,491	1,160,421	149.83%
Human Resources	182,572	232,785	(50,213)	-21.57%
Teaching and Learning	953,939	1,764,389	(810,450)	-45.93%
Student Support Services	531,840	575,418	(43,578)	-7.57%
Safety and Technology Services	415,150	2,035,232	(1,620,082)	-79.60%
Operations	8,017,487	6,774,506	1,242,981	18.35%
Quality Basic Education (QBE) and Local Funds Allocated to Schools	1,552,350	1,391,675	160,675	11.55%
Total	\$ 15,336,812	\$ 15,927,608	\$ (590,797)	-3.71%

City Schools of Decatur Board of Education



From left to right: Dr. Jana Johnson-Davis (At Large), Hans Utz (Board Vice Chair), James Herndon (District 1), Sophia D'Elena (Student Board Representative), Dr. Gyimah Whitaker (Superintendent), Dr. Carmen Sulton (Board Chair), Tracey Anderson (District 2)

The City Schools of Decatur Board of Education consists of five elected members and one student board representative. Two members represent District 1—one from Post A and another from Post B—while two members represent District 2—one from Post A and one from Post B. Additionally, one member is elected to serve as a member-at-large. Each January, the board selects a chairperson and a vice chairperson, while the superintendent of schools serves as the board's secretary.

The primary function of the Board of Education is to set goals and policies that align with state requirements and reflect the needs of the community. To fulfill its responsibilities, the board adheres to established norms benefiting City Schools of Decatur's students, parents, and staff.

In 2024, the Board of Education made state history by approving the roles of a student board representative and an apprentice. The student representative, a rising high school senior, and the apprentice, a rising high school junior, are elected by their peers to serve as non-voting members during the upcoming school year.

The student board representative participates in board training, community meetings, and various board activities, attending all school board meetings, except executive sessions, to offer insights from a student perspective. The apprentice has a similar role but does not actively participate in board meetings or attend board trainings. Both individuals receive course credit for their contributions.

First Level Administrative Personnel



Dr. Gyimah Whitaker
Superintendent

The Superintendent's Cabinet includes the following direct reports:

Karen Newton-Scott
Deputy Superintendent

Amanda Lynch
Chief of Staff

Jarvis Adams
Chief Operations Officer

Dr. Lonita Broome
Chief Financial Officer

Jennifer Burton
Assistant Superintendent
of Teaching and Learning

Mikkal Hart Murunga
Chief Communications Officer

Frances Holt
Assistant Superintendent
Student Support Services

Eston Melton
Chief of Safety and Technology Services

Adena Walker
Chief Human Resources Officer



EXECUTIVE SUMMARY

FINANCIAL

FY 2025 - 2026

FY 2026 Budget: Revenues and Expenditures Summary

General Fund

The General Fund is the school system's primary operating fund. The General Fund accounts for all financial transactions of the school system except those funds required to be accounted for in another fund. Ad valorem taxes and state Quality Basic Education (QBE) funding represent the major revenue sources for the General Fund. The FY 2026 revenues and expenditures (not inclusive of GDOE grants) are as follows:

- Revenues \$108,708,170
- Expenditures \$111,858,374

Special Revenue Funds (Grants)

These funds are used to account for the proceeds of specific revenue that are legally restricted to specified purposes. The major revenue source for grant-related funds is the federal government, for special programs such as Title I, Title II-A, Title VI-B, etc.

- Revenues \$2,786,025
- Expenditures \$2,786,025

School Nutrition Program Fund

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. Ideally, the School Nutrition Program Fund will be self-supporting and financed exclusively through federal resources and users' charges.

- Revenues \$3,387,031
- Expenditures \$4,115,534

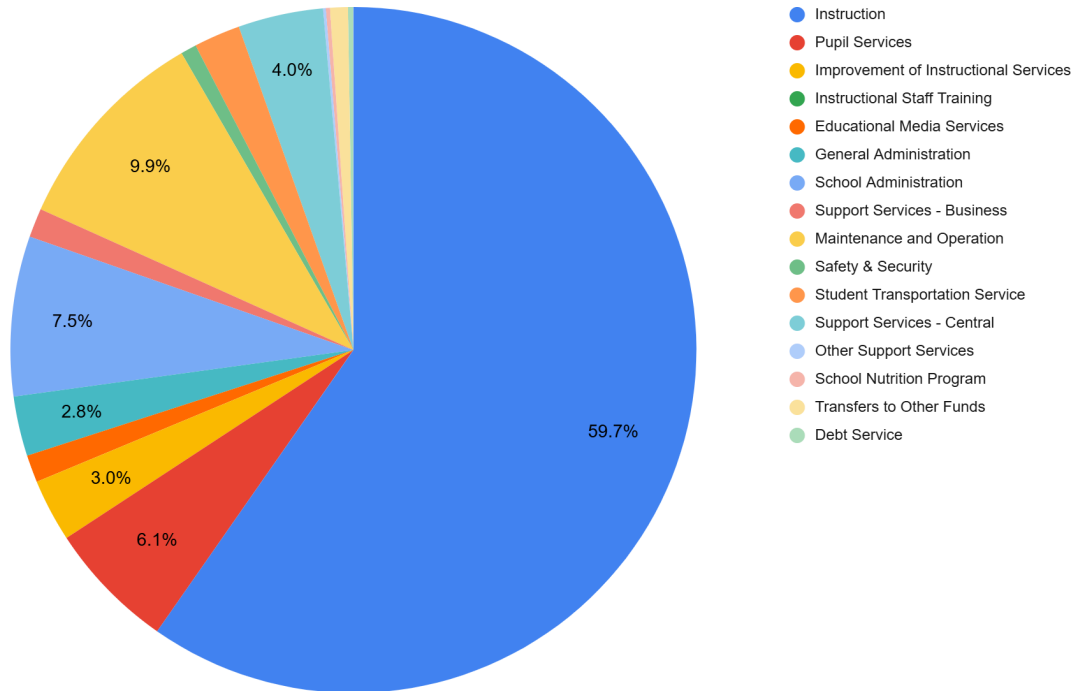
Capital Projects Funds

These funds manage resources specified in a referendum approved by voters. The funds are used primarily for acquiring school sites; constructing and equipping school facilities; renovating existing facilities, technology, and textbooks; and purchasing long-term assets. The major revenue sources are proceeds from the Education Special Purpose Local Option Sales Tax (E-SPLOST), a one-cent sales tax to help fund capital improvements, including debt repayment for capital projects.

- Revenues \$7,120,000
- Expenditures \$9,099,955

How Will the General Fund FY26 Budget Be Spent?

Functions describe the activity for which a service or material is acquired. Function defines "what we do."



Instruction (74.3%)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom; in another location, such as a home or hospital; and in other learning situations, such as those involving co-curricular activities.

Pupil Services (6.0%)

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 included are supplemental payments for additional duties, such as coaching or supervising extracurricular activities.

Improvement of Instructional Services, Instructional Staff Training, and Educational Media Services (4.3%)

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.

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, audiovisual services, and educational television.

General Administration, Business Support, and Central Support Services (8.2%)

General administration - activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in the 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 the deputy, associate, or assistant superintendent having overall administrative responsibilities.

Business support services - activities concerned with the fiscal operation of the LUA, 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.

Central support services - 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 systemwide basis; and public relations activities, such as writing, editing, and other preparation necessary to disseminate information to students, staff, and the general public.

School Administration (7.5%)

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

Student Transportation Services (2.1%)

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, and bus monitoring. Transportation insurance expenditures are charged to this function.

Maintenance and Operation of Plant Services (9.9%)

Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in effective working conditions 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.

Other Support Services (1.3%)

School Nutrition Program - activities concerned with providing food to students and staff.

Transfer to other funds - funds transfer to other programs that are not self-supporting (e.g., early childhood learning center).

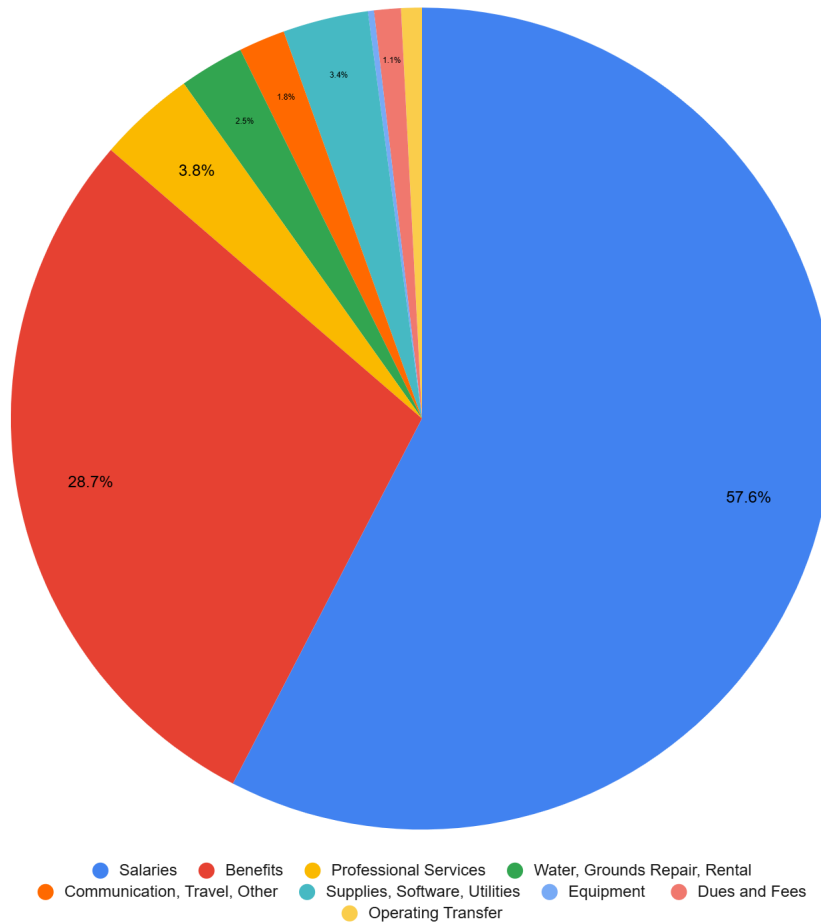
Debt services - outlays which cannot be properly classified as expenditures but require budgetary or accounting control (e.g., leases).

General Fund by Object

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. Objects define “how” we spend our resources, including:

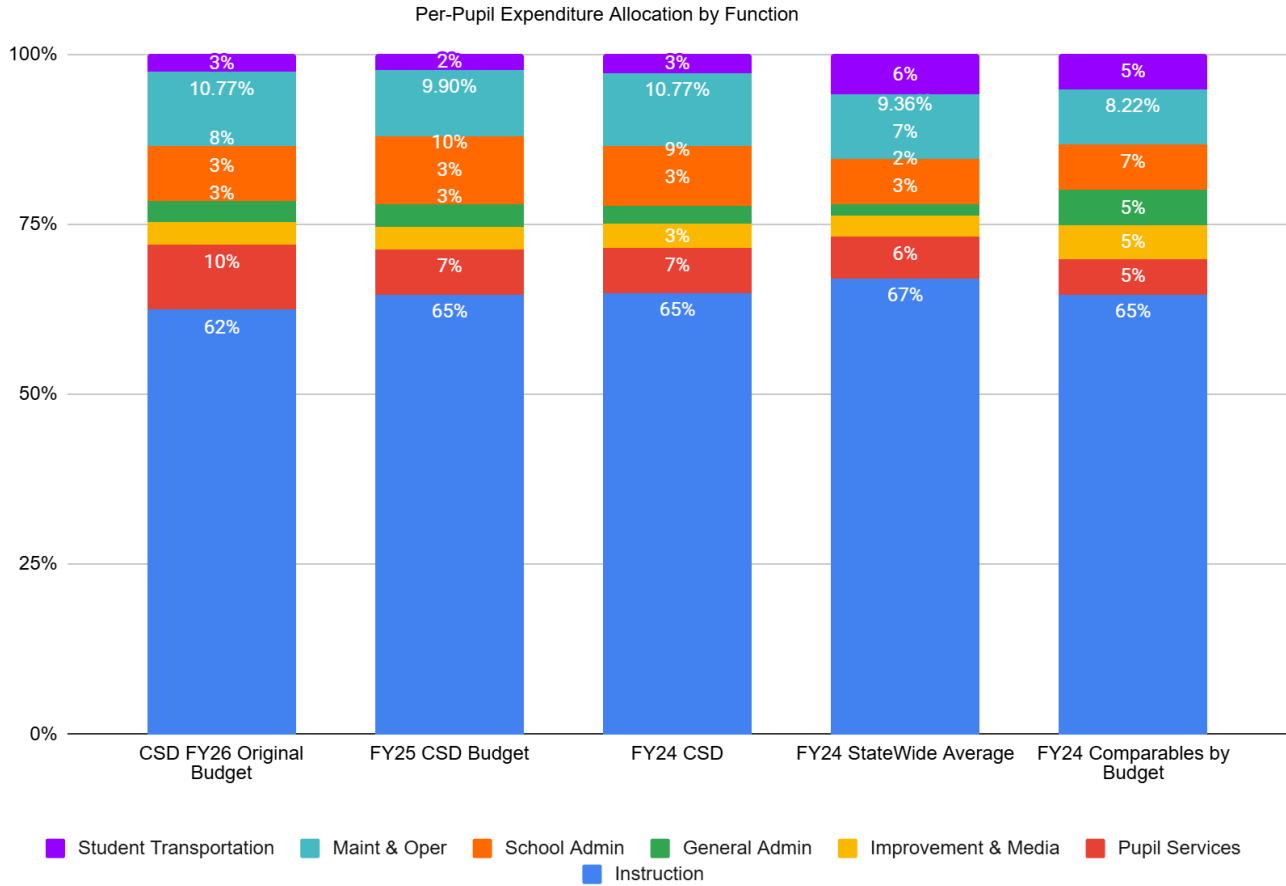
- Salaries
- Benefits
- Professional services
- Technology related
- Utilities
- Vehicle purchases

See the Organization Section for more information on functions and objects.



General Fund FY26 Budget Comparison by Function

Functions describe the activity for which a service or material is acquired. Simply put, functions define "what we do." The FY26 budget anticipates 62% of the budget will be spent on the instruction function. This is slightly lower than previous years, comparable districts, and the statewide average.



General Fund Five-Year Actual

General Fund Revenue	FY2020 ACTUAL	FY2021 ACTUAL	% Change	FY2022 ACTUAL	% Change	FY2023 ACTUAL	% Change	FY2024 ACTUAL	% Change
Local Taxes	\$ 39,213,219	\$ 41,978,547	7.05%	\$ 45,150,054	7.56%	\$ 50,667,181	12.22%	\$ 55,139,121	8.83%
Other Taxes	319,112	295,624	-7.36%	388,398	31.38%	404,921	4.25%	407,906	0.74%
Tuition from Individual	56,105	56,322	0.39%	63,815	13.30%	52,479	-17.76%	41,425	-21.06%
Tuition from Other Sources	2,199,728	1,447,498	-34.20%	2,531,145	74.86%	2,604,492	2.90%	2,740,758	5.23%
Summer School Tuition	0	0		38,595		33,423		3,495	
Transportation Fees	192,776	52,282	-72.88%	272,367	420.96%	258,749	-5.00%	315,113	21.78%
Earnings on Investments	181,053	9,920	-94.52%	26,724	169.41%	448,541	1578.40%	679,349	51.46%
Service Provided Other	0	0		173				0	
Other Local Revenues	136,856	154,456	12.86%	2,049	-98.67%	(5,993)	-392.49%	146,146	-2538.79%
QBE Earnings Salaries	36,979,025	37,821,149	2.28%	38,071,598	0.66%	39,923,601	4.86%	44,525,895	11.53%
QBE Allotment Operating	2,721,958	2,397,073	-11.94%	2,356,428	-1.70%	2,368,479	0.51%	2,321,487	-1.98%
QBE Allotment Reduction	(494,064)	(1,002,653)	102.94%	196,367	-119.58%	0	-100.00%		
Total State Categorical Grants	191,442	195,861	2.31%	1,598,036	715.90%	1,915,642	19.87%	211,391	-88.97%
QBE Contra (Local Share)	(7,805,356)	(8,636,854)	10.65%	(9,244,384)	7.03%	(9,370,894)	1.37%	(8,353,536)	-10.86%
Other Grants - GDOE	458,258	214,751	-53.14%	200,513	-6.63%	301,875	50.55%	1,202,452	298.33%
On Behalf Payments	91,113	97,779	7.32%	104,334	6.70%	122,650	17.55%	123,260	0.50%
Funds Other State Agency	0	52,373		0	-100.00%	0		0	
CARES ACT- ESSER Funds	0	76,640		0	-100.00%	0		0	
Sales - Fixed Assets	7,902	11,034	39.64%	10,898	-1.24%	43,512	299.28%	16,743	-61.52%
Capital Lease Proceeds	1,472,652	0	-100.00%	0		0		0	
Other Long Term Debt Proceeds	0	65,181		0	-100.00%	0		0	
Total Revenue	\$ 75,921,778	\$ 75,286,983	-0.84%	\$ 81,767,110	8.61%	\$ 89,768,659	9.79%	\$ 99,521,004	10.88%
Millage Rate	20.25	20.25		21.00		21.00		20.30	
General Fund Expenditures									
Instruction	\$ 47,668,327	\$ 52,090,564	9.28%	\$ 51,033,955	-2.03%	\$ 53,393,705	4.62%	\$ 58,306,012	9.20%
Pupil Services	4,134,203	4,709,154	13.91%	5,012,182	6.43%	5,339,704	6.53%	5,466,395	2.37%
Improvement of Instructional Services	1,609,011	1,919,818	19.32%	2,411,390	25.61%	2,688,635	11.50%	2,721,747	1.23%
Instructional Staff Training	0	28,473		-775		4,203		4,367	
Education Media Services	1,516,794	1,379,326	-9.06%	1,470,528	6.61%	1,265,830	-13.92%	1,405,389	11.03%
General Administration	1,379,204	2,205,224	59.89%	1,239,569	-43.79%	1,573,788	26.96%	2,239,477	42.30%
School Administration	6,016,424	6,173,400	2.61%	6,654,934	7.80%	7,584,839	13.97%	8,020,516	5.74%
Business Support Services	606,558	651,145	7.35%	718,630	10.36%	775,962	7.98%	977,729	26.00%
Maintenance and Operation	6,613,272	6,982,530	5.58%	7,064,317	1.17%	8,019,067	13.52%	9,660,156	20.46%
Safety & Security	0	0		0		0		40,552	
Student Transportation Service	2,597,512	1,440,905	-44.53%	1,600,827	11.10%	1,634,683	2.11%	1,953,763	19.52%
Central Support Services	2,395,274	2,727,099	13.85%	2,385,719	-12.52%	2,414,543	1.21%	3,105,440	28.61%
Other Support Services	52,979	9,551	-81.97%	64,297	573.23%	52,753	-17.95%	33,096	-37.26%
School Nutrition	946,115	824,557	-12.85%	843,874	2.34%	689,328	-18.31%	723,697	4.99%
Transfer Out	227,120	636,714	180.34%	255,176	-59.92%	245,843	-3.66%	264,613	7.63%
Debt Services	360,970	304,676	-15.60%	282,602	-7.25%	282,602	0.00%	260,058	-7.98%
Total Expenditures	\$ 76,123,763	\$ 82,083,135	7.83%	\$ 81,037,224	-1.27%	\$ 85,965,486	6.08%	\$ 95,183,006	10.72%
Surplus/Deficit	\$ (201,985)	\$ (6,796,152)		\$ 729,886		\$ (3,803,173)		\$ (4,337,997)	
Enrollment	5698	5643	-0.97%	5395	-4.39%	5494	1.84%	5369	-2.28%

Organizationwide Factors Influencing Decisions

Demographic and Economic Factors

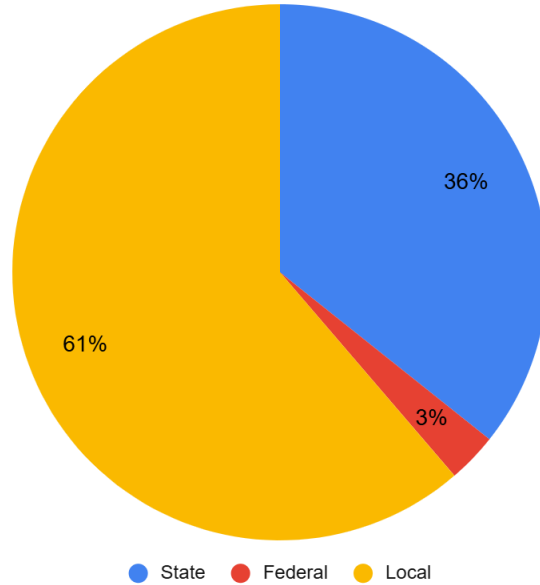
City of Decatur, Georgia							
Demographics and Economic Statistics							
Last 10 Years							
Fiscal Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	Median Age (1)	%tage of Population Age 25 and older with Greater than 12 Years of Formal Schooling (2)	School Enrollment	Unemployment Rate (3)
2015	20,380	886,061	43,477	37.6	96%	4,521	6.0%
2016	21,957	944,854	43,032	35.9	95%	4,661	5.4%
2017	22,813	1,016,821	44,572	35.5	95%	5,229	5.6%
2018	23,832	1,056,878	44,347	35.2	95%	5,518	5.6%
2019	25,732	1,236,242	48,043	35.5	95%	5,700	4.9%
2020	25,656	1,237,802	48,171	35.8	95%	5,821	10.0%
2021	24,928	1,367,750	54,868	36.8	96%	5,700	2.2%
2022	24,569	1,386,281	56,424	37.9	95%	5,620	3.4%
2023	24,338	1,533,805	63,021	38.6	96%	5,700	3.2%
2024	24,307	1,662,453	68,394	38.7	96%	5,833	3.8%

(1) Source: U.S. Census (available every tenth year)
 (2) Source: U.S. Census and Department of Community Affairs
 (3) Source: U.S. Census and Department of Labor
 (Information pulled from City of Decatur Audit)

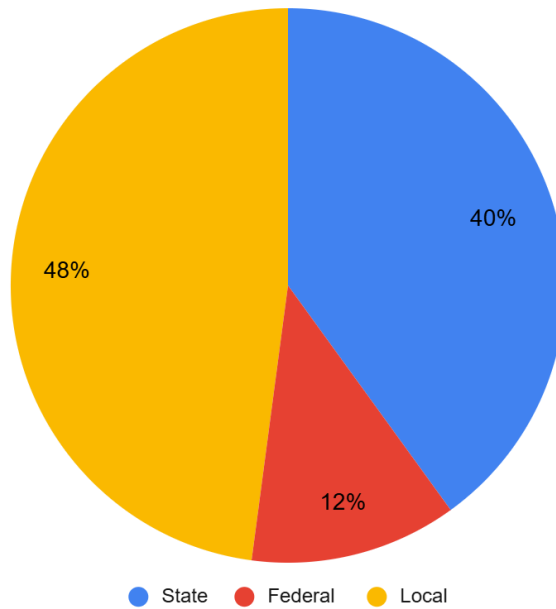
Funding Factors

With approximately 61% of revenue coming from local sources (compared to a statewide average of 47%), the district is highly susceptible to the city's economic condition. Decreases in property values negatively impact local revenues.

FY2024 CSD Revenue Sources



FY2024 Statewide Revenue Sources



Revenues and Expenditures for All Funds

The following table provides a summary of the beginning fund balance, budget forecasts for revenues and expenditures, and ending fund balance by fund for the proposed budget.

Fund Category	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General	\$ 20,833,784	\$ 108,708,170	\$ 111,858,374	\$ 17,683,580
Special Revenue	0	2,786,025	2,786,025	0
School Nutrition	1,563,700	3,387,031	4,115,534	835,197
Capital Projects	7,237,881	7,120,000	9,099,955	5,257,926
Total	\$ 29,635,365	\$ 122,001,226	\$ 127,859,888	\$ 23,776,703

Significant Changes

The General Fund balance was reduced by \$3.1 million due to salary and benefit increases.

The Capital Projects Funds balance was reduced by \$2 million due to ongoing capital projects.

The School Nutrition Program Fund balance was reduced by \$728,503 due to salary and benefit increases.

Historical and Budget Forecast for All Funds

The following tables provide a summary of historical revenues, expenditures, and ending fund balance by fund.

Funds Summary of Revenue

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Previous Budget	FY2026 Current Budget	Variance	%
General	\$81,767,110	\$89,768,659	\$99,610,442	\$103,748,791	\$108,708,170	\$4,959,379	4.78%
Special Revenue	4,619,420	2,568,763	2,477,194	2,427,078	2,786,025	\$358,947	14.79%
School Nutrition	3,335,302	2,859,126	3,091,109	3,406,618	3,387,031	(19,587)	-0.57%
Capital Projects	7,095,560	7,075,790	7,242,378	7,130,000	7,130,000	\$0	0.00%
Total	\$96,817,393	\$102,272,338	\$112,421,123	\$116,712,487	\$122,011,226	\$5,298,740	\$0

Funds Summary of Expenditures

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Previous Budget	FY2026 Current Budget	Variance	%
General	\$ 81,037,224	\$ 85,965,486	\$ 95,183,006	\$ 106,533,313	\$112,269,893	\$ 5,736,580	5%
Special Revenue	4,800,691	2,593,600	2,452,327	2,896,950	2,786,025	(110,925)	-4%
School Nutrition	2,395,592	2,812,200	2,765,257	4,768,893	4,115,534	(653,359)	-14%
Capital Projects	11,473,200	6,516,219	5,653,505	10,804,148	9,099,955	(1,704,193)	-16%
Total	\$ 99,706,705	\$ 97,887,505	\$106,054,094	\$ 125,003,304	\$128,271,407	\$ 3,268,103	3%

Summary of Ending Fund Balance

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Previous Budget	FY2026 Current Budget	Variance	%
General	\$10,804,037	\$14,779,029	\$19,206,464	\$21,000,000	\$17,683,580	\$ (3,316,420)	-16%
Special Revenue	-284,639	-24,837	0	0	0	0	
School Nutrition	513,355	1,453,823	1,768,971	1,007,105	835,197	(171,908)	-17%
Capital Projects	7,111,807	8,048,868	6,651,084	6,980,628	5,257,926	(1,722,702)	-25%
Total	\$18,144,560	\$24,256,883	\$27,626,520	\$28,987,734	\$23,776,703	(5,211,031)	-18%

The following tables provide a summary of budget forecasts for revenues, expenditures, and ending fund balance by fund.

Summary of Revenue Budget Forecasts

	FY2025 Previous Budget	FY2026 Current Budget	FY2027 Forecast	FY2028 Forecast
General	\$ 102,907,842	\$ 108,708,170	\$ 112,805,087	\$ 117,080,079
Special Revenue	3,510,680	2,786,025	2,869,606	2,955,694
School Nutrition	3,406,618	3,387,031	4,239,000	4,366,170
Capital Projects	7,130,000	7,120,000	7,120,000	7,120,000
Total	\$ 116,955,140	\$ 122,001,226	\$ 127,033,693	\$ 131,521,943

Summary of Expenditure Budget Forecasts

	FY2025 Previous Budget	FY2026 Current Budget	FY2027 Forecast	FY2028 Forecast
General	\$ 107,067,821	\$ 111,858,374	\$ 113,706,858	\$ 117,071,379
Special Revenue	3,176,175	2,786,025	2,869,606	2,955,694
School Nutrition	4,768,893	4,115,534	4,239,000	4,366,170
Capital Projects	10,804,148	9,099,955	8,480,000	7,690,000
Total	\$ 125,817,037	\$ 127,859,888	\$ 129,295,464	\$ 132,083,243

Summary of Ending Fund Balance Forecasts

	FY2025 Previous Budget	FY2026 Current Budget	FY2027 Forecast	FY2028 Forecast
General	\$ 15,020,824	\$ 17,683,580	\$ 16,781,808	\$ 16,790,509
*Special Revenue	334,505	0	0	0
School Nutrition	1,007,105	278,602	278,602	278,602
Capital Projects	6,980,628	5,000,673	3,640,673	3,070,673
Total	\$ 23,343,062	\$ 22,962,855	\$ 20,701,083	\$ 20,139,784

* Includes funds from reimbursable grants that cross fiscal years

Financial Trends, Events, and Initiatives

State Unfunded Mandates

- **State Health Benefit Plan (SHBP)**

The state budget proposes to increase public school employers' contribution to the teachers' State Health Benefit Plan (SHBP). The proposed increase for certified school personnel is from \$1,760 to \$1,885 per member per month (PMPM). The proposed increase for non-certified personnel is from \$1,580 to \$1,885 per member per month (PMPM). Currently, there are 479 certified and 237 non-certified employees for a total of 716 employees who participate in the SHBP. The state funds 414 SHBP for certified employees. The district would be fiscally responsible for funding the remaining 302 employees. With this health increase, the total fiscal impact for FY 2026 for funding 237 non-certified and 65 certified employees is approximately \$964,920.

- **Three-Year State Health Increases**

Increases in the SHBP have been substantial for the General Fund. The SHBP increase Per Member Per Month (PMPM) from FY 2023 to FY 2024 was \$635, from FY 2024 to FY 2025 \$180, and the proposed PMPM increase for FY26 is \$125. The total three-year monthly increase PMPM is \$940, and the annual increase is \$11,280.

- **Teacher Retirement System (TRS)**

The TRS employer rate for FY 2026 will increase from the FY 2025 percentage of 20.78% to 21.91%.

- **Three-Year TRS Employer Contribution Rate**

The TRS employer rate remained the same at 19.98% for FY23 and FY24. The rate increased to 20.78% in FY25 and will increase in FY26 to 21.91%.

Spending Priorities

- **Competitive Salaries**

Competitive salaries remained a spending priority for the district.

- **Leveling Salaries**

Leveling salaries to ensure all job categories' salaries are aligned with other metro-Atlanta districts continues to be a priority.

- **Safety and Security**

Safety and security continue to be priorities in the district with the creation of a Safety and Security Department.

Significant Changes

- **Declining Enrollment**

- Overall enrollment in the district continues to decline.
- House Bill 581 (HB 581)
- This legislation established a statewide floating homestead exemption with a local government opt-out, with the Consumer Price Index as an inflationary index.

Financial and Demographic Changes

City Schools of Decatur had the following financial and demographic changes for FY 2026:

- Declining enrollment is a demographic change that the district is currently experiencing. As enrollment declines, state revenue will also decline.
- The Board of Education voted to give teachers a minimum of a 4% salary increase and all other employees a minimum of a 3% salary increase.
- The district accepts non-resident tuition applications for the 2025-2026 school year. The non-resident annual tuition rate for the upcoming school year is \$7,883. CSD received applications for non-resident tuition-paying students to attend K-2 and 3-5 schools in the 2025-2026 school year. Reinstating non-resident tuition applications is part of the CSD's larger budget process and an opportunity to advance CSD's strategic accelerator of organizational effectiveness and excellence and to serve more students in the district's high-performing schools. CSD will reevaluate the budget and enrollment numbers to determine if the district will continue the non-resident tuition program after the 2025-2026 school year.



EXECUTIVE SUMMARY INFORMATIONAL

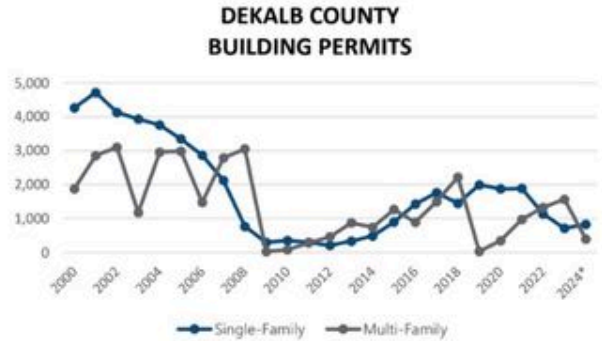
FY 2025 - 2026

HOUSING DATA

Housing development and building permits are tracked to determine their effect on student enrollment. The table and graph below illustrate the number of single- and multi-family building permits issued in Dekalb County and the City of Decatur since 2000.

BUILDING PERMITS				
Year	DEKALB COUNTY		DECATUR	
	Single-Family	Multi-Family	Single-Family	Multi-Family
2000	4,266	1,879	68	130
2001	4,719	2,856	124	83
2002	4,134	3,103	28	0
2003	3,931	1,175	38	247
2004	3,761	2,958	31	0
2005	3,347	2,989	38	195
2006	2,867	1,479	86	0
2007	2,122	2,790	89	65
2008	768	3,053	33	20
2009	295	28	31	10
2010	354	78	30	0
2011	295	285	28	5
2012	208	465	54	0
2013	336	876	58	0
2014	485	746	116	378
2015	900	1,267	140	285
2016	1,425	894	147	276
2017	1,760	1,498	88	800
2018	1,450	2,223	31	90
2019	1,993	29	21	7
2020	1,875	347	40	0
2021	1,889	973	57	18
2022	1,138	1,330	38	62
2023	711	1,565	25	0
2024*	828	396	16	370

Source: SOCDs Building Permits Database (*preliminary through November 2024)



According to information provided by the City of Decatur, the South Housing Village at Decatur Legacy Park development consists of 2 phases. Phase I is under construction and is estimated to be complete by the end of 2025. This phase will consist of 66 new affordable 1-, 2-, and 3-bedroom duplex and garden style apartment housing units. Phase II will also consist of 66 new units for a total of 132 affordable housing units by the end of 2027. Additionally, the North Housing Village is in the planning stage which may not begin until 2028. This development concept could support up to 25 single-family cottages and duplexes no greater than 1,500 SF each. There is potential for an additional 16 co-housing units in the historic Sam Bell and Glenn Building. Construction on this development is not expected until 2028 at the earliest.

Student Enrollment Trends and Forecast

Historical Enrollment - District-wide

Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K	422	444	437	433	443	373	321	322	289	256
1	440	447	473	448	452	424	400	341	326	298
2	430	458	451	489	457	435	392	393	355	327
3	432	438	469	457	492	436	414	412	386	350
4	411	454	458	465	459	467	435	419	421	385
5	357	429	441	458	452	438	449	427	426	417
6	365	392	453	455	490	452	431	452	428	421
7	338	374	405	455	444	494	423	446	441	421
8	313	355	391	427	449	436	488	429	461	443
9	348	362	410	431	454	457	447	515	444	481
10	308	331	335	386	429	448	440	458	503	463
11	262	283	309	333	376	426	433	446	441	501
12	242	269	285	309	301	357	416	434	448	456
Grand Total	4,668	5,036	5,317	5,546	5,698	5,643	5,489	5,494	5,369	5,219

Source: City Schools of Decatur Enrollment Data, October 1st Count

Historical Enrollment - District-wide

Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K - 2	1,292	1,349	1,361	1,370	1,352	1,232	1,113	1,056	970	881
3 - 5	1,200	1,321	1,368	1,380	1,403	1,341	1,298	1,258	1,233	1,152
6 - 8	1,016	1,121	1,249	1,337	1,383	1,382	1,342	1,327	1,330	1,285
9 - 12	1,160	1,245	1,339	1,459	1,560	1,688	1,736	1,853	1,836	1,901
Grand Total	4,668	5,036	5,317	5,546	5,698	5,643	5,489	5,494	5,369	5,219

Source: City Schools of Decatur Enrollment Data, October 1st Count

Historical Enrollment - by School

School	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Trend
Beacon Hill MS	1,016	1,121	1,249	1,337	1,383	1,382	1,319	1,323	1,324	1,285	
Clairemont ES	310	318	319	305	243	212	181	182	167	144	
Decatur HS	1,160	1,245	1,339	1,459	1,560	1,688	1,710	1,857	1,842	1,901	
Decatur Virtual Academy	0	0	0	0	0	0	94	0	0	0	
Fifth Avenue Upper Elementary	0	0	0	0	661	648	588	596	594	529	
Glennwood ES	265	286	290	300	201	178	164	182	181	162	
Oakhurst ES	468	459	484	481	344	309	274	250	226	197	
Talley Street Upper Academy	0	0	0	0	742	693	682	662	639	623	
Westchester ES	285	291	296	282	224	211	177	166	148	140	
Winnona Park ES	396	433	441	459	340	322	300	276	248	238	
4 5 Academy at Fifth Ave	768	883	899	923	0	0	0	0	0	0	
Grand Total	4,668	5,036	5,317	5,546	5,698	5,643	5,489	5,494	5,369	5,219	

Source: City Schools of Decatur Enrollment Data, October 1st Count

Student Enrollment for 10 Years

Projected Enrollment - Recommended - District-wide

Grade	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
K	298	285	293	293	293	293	293	293	293	293
1	265	308	295	301	301	301	301	301	301	301
2	304	269	313	300	306	306	306	306	306	306
3	322	299	265	309	296	302	302	302	302	302
4	354	326	303	267	312	298	305	305	305	305
5	383	352	325	301	266	311	298	304	304	304
6	415	382	350	323	300	264	309	296	303	303
7	415	408	376	345	318	296	260	305	292	298
8	424	418	412	379	348	321	298	263	307	294
9	462	443	436	430	395	363	334	311	274	321
10	496	476	457	450	443	408	374	345	321	282
11	459	492	472	453	446	439	404	371	342	318
12	510	467	501	481	461	454	447	411	378	348
Grand Total	5,107	4,925	4,798	4,632	4,485	4,356	4,231	4,113	4,028	3,975

Source: Woolpert

Projected Enrollment - Recommended - District-wide

Grade	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
K - 2	867	862	901	894	900	900	900	900	900	900
3 - 5	1,059	977	893	877	874	911	905	911	911	911
6 - 8	1,254	1,208	1,138	1,047	966	881	867	864	902	895
9 - 12	1,927	1,878	1,866	1,814	1,745	1,664	1,559	1,438	1,315	1,269
Grand Total	5,107	4,925	4,798	4,632	4,485	4,356	4,231	4,113	4,028	3,975

Source: Woolpert

Tax Base and Millage Rate Trends

The budget assumes a 20.30 millage rate for the district's maintenance and operation (M&O), which is slightly above the average amount in the metro Atlanta school districts.

M&O

The last material change to the M&O millage rate occurred in 2023, a decrease of .70 mills.

Lowered six times in the last 20 years:

- 2024 -0.70
- 2016 -1.84
- 2015 -0.40
- 2008 -0.05
- 2007 -0.10
- 2006-0.60

Raised four times in the last 20 years:

- 2009 +1.00
- 2012 +1.00
- 2020 +1.59
- 2022 +0.75

Millage rate reduction considerations:

- Perpetual loss of revenue
- Loss compounds as digest grows

2026 millage rate highlights:

- An M&O millage rate of 20.30 was utilized in the FY 2026 budget.
- Net M&O digest is projected to increase by approximately \$5 million or 8% to approximately \$65.2 million.

		Millage Rate		Levy		
Rank	School District	2024 M&O Millage Rate	% Variance to CSD	Total M&O Tax Levy - 2024	Enrollment*	FY2024 Levy per Student
1	Dekalb	22.88	2.58	967,941,786	92,734	10,438
2	Atlanta	20.50	0.20	998,565,639	48,873	20,432
3	Decatur	20.30	0.00	60,294,608	5,439	11,086
4	Henry	20.00	-0.30	263,315,674	43,395	6,068
5	Clayton	19.60	-0.70	236,348,801	51,148	4,621
6	Cobb	18.70	-1.60	806,254,300	109,131	7,388
7	Marietta City	17.97	-2.33	83,428,954	9,043	9,226
8	Fulton	17.08	-3.22	843,722,554	87,856	9,603

*ENROLLMENT per GDOE Insights

Current Tax Digest and Five-Year History of Assessed Value and Taxes Levied

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY							
BOARD OF EDUCATION		2020	2021	2022	2023	2024	2025
V A L U E	Real & Personal	2,347,720,669	2,477,012,644	2,742,962,659	3,141,599,327	3,305,436,723	3,562,360,889
	Motor Vehicles	5,985,480	4,596,510	4,279,180	4,014,460	3,558,900	2,815,730
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	2,353,706,149	2,481,609,154	2,747,241,839	3,145,613,787	3,308,995,623	3,565,176,619
	Less Exemptions	305,514,953	335,551,879	286,241,237	322,335,611	338,817,907	350,294,310
	NET DIGEST VALUE	2,048,191,196	2,146,057,275	2,461,000,602	2,823,278,176	2,970,177,716	3,214,882,309
R A T E	MILLAGE RATE (Maintenance & Operation)	20.2500	21.0000	21.0000	20.3000	20.3000	20.3000
T A X	TOTAL M&O TAXES LEVIED	\$41,475,872	\$45,067,203	\$51,681,013	\$57,312,547	\$60,294,608	\$65,262,111
	Net Tax \$ Increase		\$3,591,331	\$6,613,810	\$5,631,534	\$2,982,061	\$4,967,503
	Net Tax % Increase		8.66%	14.68%	10.90%	5.20%	8.24%

Benchmark Data: Per-Pupil Revenue

Benchmark Data

***Per-Pupil Revenue**

Below is per-pupil revenue data for the district, other metro Atlanta districts, and the statewide average, based on the most current data available (FY2024). District highlights include the following:

- By total per-pupil revenue, CSD ranks 75 out of 224 districts and specialty schools in Georgia.
- Out of eight districts in the metro-Atlanta district, CSD, ranks third in total revenue per FTE.

School District	FTE	Rank	Local Revenue per FTE	%	State Revenue per FTE	%	Federal Revenue per FTE	%	Total Revenue per FTE
Decatur	5,439	62	\$ 12,972	61%	\$ 7,557	36%	\$627	3%	\$ 21,156
Atlanta	48,873	7	22,095	73%	4,860	16%	3,228	11%	30,184
Clayton	51,148	6	6,593	36%	8,443	46%	3,408	18%	18,444
Cobb	105,373	2	10,236	57%	6,364	36%	1,279	7%	17,879
Dekalb	92,734	3	12,384	57%	6,252	29%	2,941	14%	21,577
Fulton	87,856	4	13,411	64%	5,341	26%	2,083	10%	20,835
Henry	43,395	8	9,546	54%	6,381	36%	1,686	10%	17,613
Marietta	9,043	41	12,534	58%	6,999	32%	2,081	10%	21,614
Average	55,483		\$ 12,472		\$ 6,525		\$2,167		\$ 21,163
Variance to CSD			\$ (501)		\$ (1,032)		\$ 1,540		\$ 7
% Variance to CSD			-3.86%		-13.66%		245.66%		0.03%

*Data pulled from <https://georgiainsights.gadoe.org/dashboards/district-financial-information/>

Benchmark Data: Per-Pupil Expenditures

Per-Pupil Expenditures

Below is per-pupil expenditure data for the district, other metro Atlanta districts, and the statewide average, based on the most current data available (FY 2023). District highlights include the following:

- CSD ranks second in per-pupil expenditures for instruction, reflecting a commitment to spending available resources in the function of instruction.
- CSD instruction per-pupil expenditure is \$914 more than the average among the districts listed.
- CSD ranks second in total per FTE for all categories listed.

School District	FTE	Instruction per FTE		Pupil Services per FTE		Improvement of Instruction & Media per FTE		General & Central per FTE		School Admin per FTE		Transportation per FTE		Maintenance per FTE		Total per FTE
		\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Decatur	5,439	\$ 11,697	62.68%	\$ 1,964	5.79%	\$ 764	4.09%	\$ 1,215	6.51%	\$ 1,714	9.18%	\$ 370	1.98%	\$ 1,837	9.84%	\$ 18,661
Atlanta	48,873	14,883	58.01%	1,937	7.55%	1,605	6.57%	1,238	4.82%	1,622	6.32%	1,282	5.00%	3,009	11.73%	25,655
Clayton	51,148	8,832	64.53%	114	0.83%	745	5.45%	790	5.77%	839	6.13%	1,016	7.42%	1,351	9.87%	13,688
Cobb	105,373	11,007	71.12%	447	2.89%	605	3.91%	567	3.66%	970	6.27%	839	5.42%	1,041	6.73%	15,478
Dekalb	92,734	9,697	60.63%	1,294	8.09%	409	2.56%	1,007	6.30%	939	5.87%	866	5.42%	1,780	11.13%	15,992
Fulton	87,856	10,012	60.10%	1,441	8.65%	1,074	6.45%	713	4.28%	1,017	6.10%	839	5.04%	1,563	9.38%	16,660
Henry	43,395	8,634	65.70%	887	6.75%	548	4.17%	239	1.82%	906	6.89%	607	4.62%	1,320	10.05%	13,140
Marietta	9,043	11,507	61.79%	1,422	7.64%	1,356	7.28%	734	3.94%	1,331	7.14%	823	4.42%	1,452	7.79%	18,625
Average		\$ 10,784		\$ 1,075.69		\$ 898		\$ 813		\$ 1,167		\$ 830		\$ 1,669		\$ 17,237
Variance to CSD		\$ (914)		\$ 11.82		\$ 134		\$ (492)		\$ (547)		\$ 460		\$ (168)		\$ (1,424)
% Variance to CSD		-7.81%		1.11%		17.56%		-33.11%		-31.89%		124.48%		-9.13%		-7.63%

This list is not all inclusive of every expenditure function category.

Changes in Debt

City Schools of Decatur did not incur any changes in current debt during FY 2025-2026. Debt payments were made as scheduled. However, no new debt was incurred, nor was any debt paid off.

Legislative Priorities

The district communicates legislative priorities each school fiscal year. The FY 2024 priorities included advocacy for the following:

- Priority: Continue to fully fund the Quality Basic Education (QBE) formula.
- Priority: Modernize QBE formula to account for inflation.
- Priority: Increase state funding for quality early learning programs.
- Priority: Reduce barriers to attracting and retaining talent, and support the employer portion of non-certified employee health benefits.
- Priority: Increase funding for green infrastructure and electric buses.
- Priority: Fully fund HB 538 and SB 48 regarding literacy and dyslexia.



CITY SCHOOLS OF DECATUR

2025 LEGISLATIVE PRIORITIES





SAFETY & SECURITY

CSD is committed to ensuring every student feels safe, seen, and successful by proactively providing safe learning environments for all students and staff.



MENTAL HEALTH

CSD opposes any legislation that prevents schools from creating inclusive learning environments where all students can thrive in a manner consistent with their identities.



FUNDING

CSD opposes the expansion of tax credits and private school vouchers that divert public funds to private education.



LOCAL AUTHORITY

CSD opposes any legislation that overrides the constitutional authority of the locally elected City Schools of Decatur Board of Education.

1

SAFETY & SECURITY

Priority: Continue to allocate funding for school safety in the state budget, making this a stable, ongoing priority

Priority: Require safe and secure firearm storage for all citizens

Priority: Allocate funding for monitoring potential physical and cyber threats and training for administrators

Priority: Allocate funding for monitoring potential physical and cybersecurity systems

2

MENTAL HEALTH

Priority: Expand mental healthcare access, particularly for teens and young adults

Priority: Ensure the mental health and safety of all students, including those from historically marginalized populations

Priority: Increase funding for training for mental health professionals and expand student and staff access to services

Priority: Increase funding for school counselors for students in special education and gifted programs

Priority: Lower student-to-school counselor ratio

3

FUNDING

Priority: Fully fund the QBE Formula

Priority: Update QBE to account for inflation

Priority: Increase state funding for quality early learning programs

Priority: Increase funding for student transport, electric buses, and green infrastructure

Priority: Continue to increase funding for literacy and dyslexia programs

Priority: Reduce barriers to attracting/retaining talent. Fund increases in salaries and employer portion of non-certified employee health benefits and allow classified employees to join TRS.

4

LOCAL AUTHORITY

Priority: Maintain local control over school governance and operations

Priority: Maintain local authority over educational and curriculum decisions, instructional resources, local revenue sources and local exemptions

Priority: Maintain local control and flexibility in implementing legislative priorities

LEARN. TEACH. LEAD.

City Schools of Decatur | 125 Electric Avenue, Decatur, GA 30030

www.csdecatur.net

CHARTER FOR CITY SCHOOLS OF DECATUR

This Charter for City Schools of Decatur (“Charter”) is entered into by the City of Decatur Board of Education (“Local Board”) and the State Board of Education (“State Board”) (collectively referred to as “the parties”).

WHEREAS, the Local Board approved the petition proposing to establish a charter system pursuant to O.C.G.A. § 20-2-2060 *et seq.*, the Charter Schools Act of 1998 (“Charter Schools Act”);

WHEREAS, the State Board finds that the petition complies with the provisions of the Charter Schools Act and the rules, regulations, policies, and procedures promulgated in accordance with O.C.G.A. § 20-2-2063 and further finds that the petition is in the public interest and promotes school level governance; and

WHEREAS, pursuant to O.C.G.A. § 20-2-2063.2, the State Board grants this Charter to permit the Local Board to establish a charter system as defined in O.C.G.A. § 20-2-2062 (“Charter System”) in accordance with the terms and conditions of this Charter.

NOW THEREFORE, in consideration of the promises, mutual agreements, and covenants contained herein and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Definitions.** The terms below will be interpreted in accordance with the following definitions, unless and until federal or state law, or State Board of Education rules or regulations, or the state accountability system, is amended otherwise.
 - a. **College and Career Academy:** A specialized school established as a charter school or pursuant to a contract for a strategic waivers school system or charter system, which formalizes a partnership that demonstrates a collaboration between business, industry, and community stakeholders to advance work force development between one or more local boards of education, a private individual, a private organization, or a state or local public entity in cooperation with one or more postsecondary institutions.
 - b. **College and Career Ready Performance Index (“CCRPI”):** A comprehensive school improvement, accountability, and communication platform for all educational stakeholders that will promote college and career readiness for all Georgia public school students.

CHARTER FOR CITY SCHOOLS OF DECATUR

- c. **Elementary and Secondary Education Act as Amended (“ESEA as Amended”)**: The federal education statute, originally passed by the U.S. Congress in 1965, that defines the role of the federal government in public education and authorizes many of the major federal education programs, including Title I. This Act was reauthorized by Congress in 2015 as the Every Student Succeeds Act (“ESSA”).
 - d. **Georgia Department of Education (“GaDOE” or “Department”)**: The Georgia Department of Education is the state agency charged with the fiscal and administrative management of certain aspects of K – 12 public education, including the implementation of federal and state mandates. Such management is subject to supervision and oversight by the State Board of Education.
 - e. **Georgia Milestones Assessment System (“Georgia Milestones”)**: The Georgia Milestone Assessment System is a state-required assessment system to measure student acquisition of the knowledge and skills set forth in the state standards. Georgia Milestones is a consistent testing program that will be administered across grades three through twelve in the content areas of Reading, English/Language Arts, Mathematics, Science, Social Studies, and Writing.
 - f. **Local Educational Agency (“LEA”)**: A Local Educational Agency is the public authority legally constituted by the state as an administrative agency to provide control of and direction for kindergarten through Grade 12 public education institutions.
 - g. **Material term or provision**: A material term or provision is an important or substantial aspect in this Charter. A change to a material term or provision may alter the rights, obligations, interests, or relations of the parties.
 - h. **State Board of Education (“SBOE” or “State Board”)**: The State Board of Education is the constitutional authority that defines education policy for public K – 12 education agencies in Georgia.
 - i. **State Performance Target**: The state performance target is set using all students with the goal of decreasing the percentage of students who are not proficient.
2. **Charter Term**. The State Board grants this Charter to the Local Board to operate a Charter System for a 5-year term beginning on July 1, 2023 and expiring on June 30, 2028

CHARTER FOR CITY SCHOOLS OF DECATUR

3. **Responsibility.** The Local Board shall ultimately be responsible for all duties to be performed by the Charter System and the schools within the Charter System under this Charter.

4. **Charter System Schools.**
 - a. Except as expressly indicated herein, all schools with a CCRPI designation, including new schools opening during the term of this Charter, within the approved Charter System shall be Charter System Schools.

 - b. The Charter System shall notify the Department of any new Charter System Schools prior to obtaining a School Code.

 - c. Locally approved start-up charter schools, conversion charter schools with separate charters, and schools with admissions criteria, including, but not limited to, alternative education centers and magnet schools, shall be excluded from the Charter System.

 - d. The following schools are not part of the Charter System: N/A [Type N/A if inapplicable].

 - e. Any College and Career Academy (“CCA”) opened by or any existing CCA included in the Charter System must meet the definition of a College and Career Academy as defined in State Board Rule 160-4-9.04. The Charter System must notify the Department and the Technical College System of Georgia of the opening, and the College and Career Academy must meet the following requirements related to College and Career Academies:
 1. If an existing CCA is included in the Charter System, then the current CCA’s governing board would continue as the governing board of the College and Career Academy, using its current by-laws for operation and procedures for electing members.

 2. Provide a Roles and Responsibilities Chart between the College and Career Academy governing board, the charter system, and the CCA’s higher education and business partners that includes the following:
 - Information on the CCA’s decision making authority regarding personnel decisions, financial decisions, curriculum and instruction resource allocation, establishing and monitoring the achievement of school improvement

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- goals, and school operations;
- Information on how the CCA will be funded by the District and other strategic partners; and
 - Information on the services and supports to be provided to the CCA by the District.
3. The district's charter system contract shall include the College and Career Academy as an Essential or Innovative Feature.
5. **Mission Statement.** The mission of the Charter System is to work with and inspire students to grow and develop their ability to learn, think and inquire through meaningful, motivating, and rewarding experiences supported by highly qualified, caring adults in a safe, supportive, and inviting environment.
6. **Essential or Innovative Features.** The Charter System shall implement, but is not limited to, the following innovations:
- a. Amplify student voice by creating student representation with the Board of Education;
 - b. Leverage community partnerships to implement a long-term eco-friendly facility plan expanding early learning opportunities;
 - c. Establish a Learn and Earn Apprenticeship that certifies students and student teachers in the Science of Reading; and
 - d. Ensure students are college and career future-ready by aligning K-12 CTAE pathways to City of Decatur workforce development needs.
7. **Maximum Flexibility Allowed by Law.** In exchange for the Charter System's agreement to meet or exceed the performance-based goals and measurable objectives set forth in Section 9 below, the State Board shall grant the maximum flexibility allowed by law to the Charter System. Pursuant to O.C.G.A. § 20-2-2065(a), the Charter System shall be entitled to the maximum flexibility allowed by law from the provisions of Title 20 of the Official Code of Georgia Annotated and from any state or local rule, regulation, policy, or procedure established by the Local Board, the State Board or the Department. Notwithstanding this maximum flexibility, the Charter System and each Charter System School shall comply with the terms of this Charter, the Charter Schools Act, including the provisions set forth in Section 18 below, and any rules, regulations, policies, or procedures established by the State Board or the Department consistent with the Charter Schools Act.
8. **Accreditation.** The district's accreditation pursuant to O.C.G.A. § 20-3-519(6)(A)(i) shall be maintained for the duration of the charter term.

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9. **Performance-Based Goals and Measurable Objectives.** In exchange for the flexibility granted in Section 7 above, the Charter System agrees to meet or exceed the following performance-based goals and measurable objectives that are designed to result in improvement of student achievement as set forth by the State Board of Education and Local Board of Education in Appendix A incorporated into this Charter.
10. **Organizational Goals and Measurable Objectives.** In exchange for the flexibility granted in Section 7 above, the Charter System agrees to meet or exceed the organizational goals and measurable objectives that are designed to result in improvement of organizational efficiency and school-level governance as set forth in Appendix A incorporated into this Charter.
11. **Assessment and Accountability.** Notwithstanding Sections 7 and 9 above, each Charter System School is subject to all accountability and assessment requirements set forth within Title 20 of the Official Code of Georgia Annotated, including, but not limited to, the accountability provisions of O.C.G.A. §§ 20-14-30 through 49, O.C.G.A. § 20-2-73, the use of Teacher and Leader Effectiveness Systems, including Student Learning Objectives, and any corresponding rules and regulations. The Charter System Schools are also subject to all federal accountability requirements under the Elementary and Secondary Education Act, subject to any amendment, waiver, or reauthorization thereof.
12. **Annual Report.** The Charter System shall submit an annual report by November 1 of each year to the Georgia Department of Education. The annual report shall comply with all requirements set forth in O.C.G.A. § 20-2-2067.1(c), including, but not limited to, an indication of the Charter System's progress towards the goals and objectives stated in Section 9 above and all state-mandated assessment and accountability scores from the previous year, if available.
13. **Open Enrollment and Admissions.** The Charter System shall enroll students in its Charter System Schools per the terms of this Charter and in accordance with State Board rules. Each Charter System School shall comply with the open enrollment and admissions provisions set forth in O.C.G.A. § 20-2-2066. Enrollment shall be open to any student in accordance with the following criteria:
 - a. **Attendance Zone.** Enrollment shall be open to any student who resides within the attendance zone for the City schools of Decatur. The attendance zone for each Charter System School shall be determined by the City Schools of Decatur.
 - b. **Admissions.** Charter System Schools may not use admissions criteria or

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applications that would not otherwise be used at a traditional public school, including, but not limited to, requests for letters of recommendation, essays, resumes, or information regarding a student's school or community activities, grades, test scores, attendance record, or disciplinary history. Charter System Schools may use applications for verifying students' residence within the Charter System School's attendance zone. Charter System Schools may gather supplemental information from students after enrollment is determined.

14. **Withdrawal Without Penalty.** The Charter System and each Charter System School shall comply with the provisions of O.C.G.A. § 20-2-2066(d) for withdrawing students.

15. **State and Federally Mandated Educational Services.**

- a. **Students with Disabilities.** The Charter System and each Charter System School shall comply with all federal special education laws and regulations, including Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Individuals with Disabilities Education Act. Special education teachers must have a bachelor's degree and must either be certified in special education or hold a special education license in Georgia.
- b. **English Language Learners.** The Charter System and each Charter System School shall comply with all applicable federal laws and regulations relating to the provision of educational services to English Language Learners.
- c. **Remediation.** The Charter System and each Charter System School shall provide remediation in required cases pursuant to State Board of Education Rule 160-4-5-.01 and the Elementary and Secondary Education Act, subject to any amendment, waiver, or reauthorization thereof.

16. **Governance Structure.**

- a. **Governing Body.** Each Charter System School shall utilize a Governing Council as its governing body, which shall operate with the intent and purpose of maximizing school-level decision making. The Governing Councils shall be responsible for complying with and carrying out the provisions of this Charter, including compliance with all applicable law. For the purposes of the Appendices attached to this Charter, the Governing Councils shall be designated as the School Governance Teams ("SGTs").
- b. **School-Level Governance.** The Governing Councils shall maximize school-

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level governance, which is defined as decision-making authority in personnel decisions, financial decisions, curriculum and instruction, resource allocation, establishing and monitoring the achievement of school improvement goals, and school operations.

- c. **Control and Management by Local Board.** The Governing Council at each Charter System School shall be subject to the control and management of the Local Board.
- d. **Function.** It shall be the function of the Governing Councils to maximize school-level governance, uphold the Charter System's mission and vision, set policy for each Charter System School, ensure effective organizational planning, and ensure that Performance-based Goals and Measurable Objectives set forth in Sections 9 and 10 are met.
- e. **Decision-Making Authority.** The decision-making authority of the principal of each Charter System School, the School Governing Council of each Charter System School, and the Local Board in personnel decisions, including hiring school principals and teachers; financial decisions; curriculum and instruction; resource allocation; establishing and monitoring the achievement of school improvement goals; and school operations shall be implemented.
- f. **Annual Training.** The Local Board shall adopt an annual training program that includes, at a minimum, an explanation of charter system culture and expectations. All Local Board members, all Governing Council members, the Superintendent, key Local District staff, and principals of Charter System Schools shall be trained.
- g. **Public Meetings.** The Governing Councils are subject to and shall comply with the Open and Public Meetings Act, O.C.G.A. § 50-14-1 *et seq.*, and any subsequent amendment thereof. The Governing Councils shall conduct regular meetings consistent with principles of transparency and avoidance of actual or apparent conflicts of interest in the governance of each Charter System School.
- h. **Public Records.** The Governing Councils are subject to and shall comply with the Georgia Open Records Act, O.C.G.A. § 50-18-70 *et seq.*, and any subsequent amendment thereof. The Governing Councils shall maintain their adopted policies, budgets, meeting agendas and minutes and shall make such documents available for public inspection.
- i. **Conflicts of Interest.** The Charter System shall establish a formal policy to

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prevent and disclose conflicts of interest. Members of the Governing Councils and Charter System School employees shall abide by such conflicts of interest policy.

- j. **Public Status.** The Local Board assures that each Charter System School shall be a public, nonsectarian, nonreligious, nonprofit school organized and operated under the laws of the State of Georgia. The Local Board further assures that the Charter System Schools shall not be home based.
- k. **Governance Council Compensation.** The Charter System shall not compensate Governance Council members in excess of reasonable expenses incurred in connection with actual attendance at council meetings or with performance of duties associated therewith.

17. Fiscal Control.

- a. **Annual Audit.** The Charter System shall be subject to an independent annual financial audit conducted by the Georgia Department of Audits and Accounts or an independent CPA licensed in Georgia as required by law.
- b. **Federal Funding and Monitoring Requirements.** Each Charter System School shall comply with all federal eligibility and monitoring requirements related to the receipt of federal funds.
- c. **Insurance.** The Charter System shall obtain adequate insurance coverage and the Charter System shall maintain such coverage throughout the Charter term in accordance with the laws of the State of Georgia.
- d. **Responsibility for Debts.** The Charter System is solely responsible for all debts incurred by the Charter System and its governing body. Except as agreed hereto, the State Board shall not be contractually bound to the Charter System or to any third party with whom the Charter System has a contract or from whom the Charter System has purchased goods or services.

18. **Compliance with Other Laws, Rules, and Regulations.** The Charter System and each Charter System School shall operate in accordance with the United States Constitution, the Constitution of the State of Georgia and all applicable federal, state, and local laws that may not be waived pursuant to O.C.G.A. § 20-2-2065, including the following, which are listed by way of example and not by way of limitation.

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- a. **Civil Rights, Insurance, Health and Safety and Conflicting Interests.** The Charter System and each Charter System School shall operate in accordance with all applicable federal, state, and local rules, regulations, court orders, and statutes relating to civil rights; insurance; the protection of the physical health and safety of students, employees, and visitors; conflicting interest transactions; and the prevention of unlawful conduct.
- b. **Asbestos Remediation.** The Charter System and each Charter System School shall comply with the terms of any applicable asbestos remediation plan.
- c. **Unlawful Conduct.** The Charter System and each Charter System School shall be subject to all laws relating to unlawful conduct in or near a public school.
- d. **Student Conduct and Discipline.** The Charter System and each Charter System School shall maintain and implement a written policy regarding student discipline, which policy shall be consistent with due process.
- e. **State Board of Education Rules.** The Charter System and each Charter System School shall operate in accordance with all State Board of Education Rules promulgated in accordance with O.C.G.A. § 20-2-240 during the term herein that are not subject to any waiver granted in Section 7 above.
- f. **Prohibition on Discrimination.** The Charter System and each Charter System School shall not discriminate against students on the basis of disability, race, creed, color, gender, national origin, religion, ancestry, marital status, academic ability, the need for special educational services, or any other characteristic protected by local, state, or federal law.
- g. **Reporting Requirements.** The Charter System and each Charter System School shall be subject to all reporting requirements of O.C.G.A. §§ 20-2-160, 20-2-161(e), 20-2- 320 and 20-2-740.
- h. **Tuition.** The Charter System and each Charter System School shall not charge tuition or fees to its students except as may be authorized for local boards pursuant to O.C.G.A. § 20-2-133.
- i. **Brief Period of Quiet Reflection.** The Charter System and each Charter System School shall comply with O.C.G.A. § 20-2-1050, which requires a brief period of quiet reflection.

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- j. **Individual Graduation Plans.** The Charter System and each Charter System School shall comply with O.C.G.A. § 20-2-327 related to Individual Graduation Plans.
 - k. **Family Educational Rights and Privacy Act.** The Charter System and each Charter System School are subject to all provisions of the Federal Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g. In the event a Charter System School closes, it shall transmit all official student records in the manner prescribed by the State Board of Education or the Georgia Department of Education.
 - l. **QBE Formula Earnings.** The Charter System acknowledges that criteria used to calculate Quality Basic Education (“QBE”) funding may not be waived.
 - m. **Funding.** The Charter System acknowledges that, although becoming a Charter System provides a district maximum flexibility, waivers cannot be used to generate additional funding.
 - n. **Early Intervention Programs.** The Charter System shall comply with O.C.G.A. § 20-2-153 related to early intervention programs.
19. **Compliance with Rules, Practices, Policies, and Procedures of the Department.** The Charter System shall operate in accordance with the rules, practices, policies, and procedures established by the State Board and the Department.
20. **Employment Matters.** Individuals employed at each Charter System School shall not be considered employees of the State Board or Department.
- a. **Background Checks.** Each Charter System School shall continue to utilize background check procedures and shall ensure that all prospective employees or any individual that will have substantial contact with students undergo a fingerprinting and background check prior to beginning work at a Charter System School or having contact with students.
 - b. **Teachers’ Retirement System.** All qualified teachers at each Charter System School shall be members of the Teachers Retirement System of Georgia (“TRS”) and subject to its requirements. The Charter System is responsible for making arrangements with TRS and making monthly contributions for its teachers in accordance with state requirements.
21. **Record Inspection.** Subject to state and federal laws, the Local Board, the State Board, the

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Department and its agents, and the State Auditor's office shall have the right to examine and copy all records, reports, documents, and files relating to any activity, program, or student at each Charter System School.

22. Facilities.

- a. Should the Charter System choose to participate in capital outlay pursuant to O.C.G.A. §§ 20-2-260 through 20-2-262, the Charter System shall meet all applicable laws, rules, and regulations.
- b. Should the Charter System choose to not participate in capital outlay pursuant to O.C.G.A. §§ 20-2-260 through 20-2-262, the Charter System shall meet the following requirements:
 - i. **Approval of Site and/or Facility.** The Charter System shall maintain proper approval for all sites and/or facilities and obtain proper approval for all new sites and/or facilities, prior to commencing any new construction, and prior to student occupation of any new facilities. The Charter System shall contact the Georgia Department of Education's Facilities Services Division regarding the following:
 1. **Site Approval.** The Charter System shall maintain site approval received from the Facilities Services Division and obtain site approval for any new sites. Once new site approval has been granted, the Charter System will be issued an additional site code. The Charter System shall not commit to any certificate of lease or ownership, commence any construction, nor allow student occupation prior to site approval of any new sites and/or facilities.
 2. **Architectural Review.** The Charter System shall submit and have approved by the Facilities Services Division all architectural plans for any new facility that will house any part of the Charter System or Charter System School during the Charter term. The Charter System shall not commit to any certificate of lease or ownership, commence any construction, nor allow student occupation prior to architectural review of the new facility.
 3. **School Code Approval.** After securing both site approval and architectural review approval a new school code shall be obtained for the new site and/or facility. The Charter System shall properly obtain a school code prior to occupancy of the new site and/or facility.

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- ii. Prior to the beginning of the Charter term, the Charter System shall obtain documentation from the Facilities Services Unit that the Department is in possession of the following documents for each Charter System School:
 - 1. **Documentation of Ownership or Lease Agreement.** The Charter System shall obtain documentation of ownership or the lease agreement for each Charter System School.
 - 2. **Certificate of Occupancy.** The Charter System shall obtain a Certificate of Occupancy for each Charter System School.
 - 3. **Emergency Safety Plan.** The Charter System shall prepare a safety plan in accordance with O.C.G.A. § 20-2-1185. This plan for every Charter System School shall be submitted to the local emergency management agency and the local law enforcement agency for approval.
 - c. The Charter System further agrees that the list of requirements with regard to Facilities contained herein may not be exhaustive to the extent that they impact student health and safety. Therefore, the Charter System should approach the Facilities Services Unit prior to committing to any certificate of lease or ownership, allowing any construction to commence, or allowing student occupation of a facility.
23. **Grant Programs.** To the extent that the Charter System wishes to participate in a state or federal grant program, the Charter System hereby acknowledges that the requirements of the grant program may not be waivable.
24. **Transportation.** The Charter System and each Charter System School shall comply with all applicable laws governing transportation of students.
25. **Food Services.** The Charter System and each Charter System School shall comply with all applicable laws governing food service for students.
26. **Agreements with Local Board.** This Charter shall not preclude any Charter System School from entering into an agreement with the Local Board, provided no such agreement supersedes, overrides, or conflicts with any provision of this Charter.
27. **Termination of Charter.**
- a. **Termination Procedures.** The parties acknowledge and agree that this Charter

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may be terminated following the procedures set forth in O.C.G.A. § 20-2-2068 and the accompanying State Board Rule.

- b. **Requests for Termination.** The termination of this Charter may be requested by any School Governing Council following the procedures set forth in O.C.G.A. § 20-2- 2068 (b) and the accompanying State Board Rule.
- c. **Termination Grounds.** In accordance with Sections 27(a) and (b), the State Board may terminate this Charter based on any of the following grounds:
 - i. The Charter System’s failure to comply with any recommendation or direction of the State Board with respect to O.C.G.A. § 20-14-41;
 - ii. The Charter System’s failure to adhere to any material term of this Charter, including but not limited to the performance goals set forth in Section 9 above;
 - iii. The Charter System’s failure to meet generally accepted standards of fiscal management;
 - iv. The Charter System’s violation of applicable federal, state, or local laws, or court orders;
 - v. The Charter System’s failure to comply with any provision of O.C.G.A. § 20-2-2065;
 - vi. The existence of conditions that place the health, safety, or welfare of students or staff of the Charter System in danger; or
 - vii. Other sufficient grounds the State Board finds appropriate to terminate the Charter as a result of evidence presented at the hearing on a request for termination.

28. **Suspension.**

- a. **Pre-Opening Suspension.** In the event the Charter System fails to comply with any provision set forth in this Charter that requires compliance prior to the opening of any Charter System School, the conversion to a Charter System may be suspended until a time after all requirements have been fulfilled by the Charter System and as determined by the Department. Suspension shall not result in an extension of the Charter term set forth above in Section 2.

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- b. **Emergency Suspension.** In the event of an emergency, as solely determined by the State Board, the State Board, through a regular or special-called meeting, may suspend the operations of the Charter System until a termination hearing can be conducted, as set forth in O.C.G.A. § 20-2-2068 and the accompanying State Board Rule.

29. **Renewal, Non-Renewal, and Probationary Status.**

- a. **Renewal.** The Charter may be renewed by agreement of the parties following the procedures set forth in the Charter Schools Act and accompanying State Board Rule.
- b. **Non-Renewal.** Any grounds for termination stated in Section 27(c) above may also be grounds for non-renewal. In addition, the State Board may elect not to renew the Charter if the petition for renewal does not comply with the Charter Schools Act and the rules, regulations, policies, and procedures promulgated in accordance with the Charter Schools Act or if the State Board deems that the Charter System or a Charter System School has not sufficiently increased student achievement or is no longer in the public interest.
- c. **Probationary Term.** In the event the State Board determines that the Charter System has failed to comply with any provision of this Charter, the State Board may elect to grant a renewal for a probationary term, within which term the Charter System must come into compliance satisfactory to the Department.

30. **Interventions and Sanctions.** The State Board shall impose one or more of the interventions or sanctions identified in O.C.G.A. § 20-14-41 and O.C.G.A. § 20-14-45 through § 20-14-49 for the Charter System and Charter System Schools that receive an unacceptable rating on student achievement, achievement gap closure, student progress, or any combination thereof.

31. **Temporary Extension.** At the discretion of the Department and the local Superintendent, a Charter System may be extended for a grace period not exceeding sixty (60) days.

32. **Amendments to Charter.** Any material term of this Charter, to be determined by the Department, may be amended in writing upon the approval of the Local Board and the State Board. Any proposed amendment shall be made in accordance with O.C.G.A. § 20-2-2067.1 and the accompanying State Board Rule.

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33. **Administrative Clarifications.** Any request for a clarification to a non-material term of this Charter, to be determined by the Department, shall be submitted in writing to the Department for review. Any non-material term of this Charter may be clarified upon written approval of the Department.
34. **Non-Agency.** The parties expressly acknowledge and agree that the Charter System is not acting as the agent of the State Board, or the Department, except as required by law or this Charter. The Charter System acknowledges that it is without authority to, and will not, extend the faith and credit of the State Board or the Department to any third party.
35. **Delegation.** The parties agree and acknowledge that the functions and powers of each party may be exercised only by each party and may not be delegated to a third party without written agreement by the parties.
36. **Application of Amended Law.** This Charter is subject to applicable federal and state laws, rules, regulations, and state accountability requirements. Any amendments to laws, rules, regulations, or state accountability requirements cited herein will result in the correlative and immediate modification of this Agreement without the necessity for executing a written amendment.
37. **Headings.** Section headings are for convenient reference only and are not part of the Charter or in any way to enlarge or limit any Section's contents.
38. **Non-Waiver.** No waiver of any breach of this Charter shall be held as a waiver of any other or subsequent breach.
39. **Severability.** If any provision of the Charter is determined to be unenforceable or invalid for any reason, the remainder of the Charter shall remain in full force and effect.
40. **Contradicting or Conflicting Provisions.** If any provision of the Charter is determined to contradict or conflict with any other provision of the Charter, the contradiction or conflict shall be resolved in favor of the broad flexibility guaranteed pursuant to O.C.G.A. § 20-2-2065 *et seq.*
41. **Governing Law and Venue.** This Charter shall be governed by, subject to, and construed under the laws of the State of Georgia. Any action brought by one party to this Charter against another party shall be brought in the Superior Court of Fulton County.
42. **Entire Agreement.** This Charter sets forth the entire agreement between the Local Board and the State Board with respect to the subject matter of this Charter. All prior contracts,

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representations, statements, negotiations, understandings, and undertakings between the Local Board and the State Board are superseded by this Charter. The petition submitted to and approved by the Local Board serves only as the formal application for the Charter System and does not constitute a contract or any type of agreement between the State Board and the Local Board.

43. **Counterparts.** The Parties agree that this Agreement may be executed in one or more counterparts which, when taken together, shall constitute one Agreement. All faxed or scanned and emailed counterpart signature copies of this Agreement shall be as effective and binding as original signatures.

Chairperson, STATE BOARD OF EDUCATION (Date)

Chairperson, CITY SCHOOLS OF DECATUR
BOARD OF EDUCATION (Date)

Superintendent, CITY SCHOOLS of DECATUR (Date)

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Appendix A – Charter Accountability and Interventions

The State Board shall hold the Charter System accountable for the full performance of each of the academic goals listed below.

Note: Accountability for the last year of the charter term will occur during the first year of a renewal charter, if granted.

Goal 1: During each year of its charter term, the percentage of Charter System Schools that achieve at least one of the following three measures shall increase by at least 10% of the gap between 100% and the previous year's percentage of Charter System Schools that achieve at least one of the following three measures.

- a. Increase the CCRPI Content Mastery score each year while Content Mastery is below 90.
- b. Increase the CCRPI Progress score each year while Progress is below 90.
- c. Increase CCRPI by 4% of the gap between 100 and the previous year's CCRPI while CCRPI is below 90.

Goal 2: During each year of its charter term, the total number of Charter System Schools that achieve a School Climate Star Rating of 4 or 5 stars will increase by 5% of the gap between 100% and the previous year's percentage of schools with a School Climate Star Rating of 4 or 5 stars.

Goal 3: The Charter System will operate in a fiscally sound manner as measured by not being designated a financial high-risk system as determined by the Department of Audits and Accounts ("DOAA") and GaDOE.

Goal 4: The Charter System will foster individual school-level governance.

Measure 1: All School Governing Team members will complete annual governance training.

Measure 2: All School Governing Teams will meet a minimum of six times each school year.

Measure 3: All School Governing Teams will have representation from a variety of stakeholders, such as teachers, parents, and community leaders.

Measure 4: The charter system will create a spreadsheet listing the decisions being made by each School Governing Team in the areas of personnel, finances and resource allocation, curriculum and instruction, and establishing and monitoring the achievement of school improvement goals and school operations. This spreadsheet must be updated quarterly and maintained through the duration of the charter term. In addition to submitting the spreadsheet with its Annual Report, the district shall also submit it upon GaDOE's request.

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Interventions

1. The Charter System will implement the following consequences at all Charter System Schools not meeting Goal 1:

- a. A Charter System School that did not meet Goal 1 by the end of Year 1 of the charter will implement a targeted school improvement plan (by August of Year 2 of the charter) that addresses its specific achievement deficiencies, if data is available. The targeted school improvement plan will be approved and monitored by the district throughout the academic year.
- b. In a Charter System School that did not meet Goal 1 for three consecutive years during the charter term, the Charter System will apply direct school management support and intensive teacher development support as outlined in a jointly developed school improvement plan between the school leadership and district leadership staff. Implementation will begin in the school year beginning in the following calendar year.

2. The Charter System will implement the following consequences at all Charter System Schools not meeting Goal 2:

- a. A Charter System School that did not meet Goal 2 by the end of Year 1 of the charter will implement a targeted school climate plan (by August of Year 2 of the charter) that addresses the specific school climate deficiencies, if data is available. The targeted school climate plan will be approved and monitored by the district throughout the academic year. If the school is subject to a targeted school improvement plan for failure to meet Goal 1, the targeted school climate plan will be embedded within the targeted school improvement plan.
- b. In a Charter System School that did not meet Goal 2 for three consecutive years during the charter term, the Charter System will apply direct school management support and intensive school climate support as outlined in a jointly developed school climate plan (or targeted school improvement plan if the school also failed Goal 1) between the school leadership and district leadership staff. Implementation will begin in the school year beginning in the following calendar year.

3. The Charter System will implement the following consequences if it does not meet Goal 3.

- a. The Charter System will submit to DOAA and/or GaDOE for approval a written corrective action plan.
- b. The Charter System will implement the approved corrective action plan.
- c. The Charter System will participate in annual trainings offered or required by DOAA and/or GaDOE to address the risk.

4. The Charter System will implement the following consequences at all Charter System Schools not meeting Goal 4.

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- a. A Charter System School that did not meet Goal 4 by the end of Year 1 of the charter will implement a targeted school governance team plan (by August of Year 2 of the charter) that addresses the specific school governance team deficiencies, if data is available. The targeted school governance team plan will be approved and monitored by the district throughout the academic year. If the school is subject to a targeted school improvement plan for failure to meet Goal 1, the targeted school governance team plan will be embedded within the targeted school improvement plan.
 - b. In a Charter System School that did not meet Goal 4 for three consecutive years during the charter term, the Charter System will apply direct school management support and intensive school climate support as outlined in a jointly developed school governance team plan (or targeted school improvement plan if the school also failed Goal 1) between the school leadership and district leadership staff. Implementation will begin in the school year beginning in the following calendar year.
5. In a Charter System School that did not meet Goal 1, Goal 2, or Goal 4 for four consecutive years during the charter term, the Charter System will apply consequences from O.C.G.A. § 20-14-41 as approved by the State Board of Education.

Budget Process

The budgetary process of a school district is a local decision. Although the state requires a school district to adopt a budget of all local funds before the beginning of the fiscal year, the process and details of the budget are based on local budgetary policies and practices. City Schools of Decatur's budget process is ongoing with a continued focus on supporting the academic achievement of all students. The budget process exists to meet state code requirements, provide a means to allocate resources, and represent fiduciary responsibilities as a good steward of public funds. The Georgia Department of Education (GDOE) requires school boards to adopt balanced budgets annually.

The budget is a continuous process of planning, preparing, and adopting that evolves into reporting, monitoring, and amending financial statements. School budgets are developed using board-approved formulas and guidelines that ensure equity funding for all schools. GDOE requires the school board to adopt a budget by July 1st of the fiscal year for which the budget applies.

Planning

Planning activities include identifying and prioritizing educational needs and forecasting available resources to fund those needs. This is an ongoing process that requires collaboration with the central office, and instructional and operational staff year-round.

Preparation

Preliminary school budgets are based on the projected enrollment associated with the full-time enrollment reports submitted by the GDOE, instructional plans, strategic initiatives, estimated resources, contractual requirements, and anticipated inflationary issues.

Challenges

The district's two primary sources of revenue are property taxes and state funds, which are allocated based primarily on student enrollment. One of the principal issues in developing the budget was declining state revenue due to a projected decrease in enrollment, which resulted in a decrease in state revenue. Additionally, the cost of state health increased by \$125 per member per month for certified employees and \$305 per member per month for non-certified employees. One of the district's main budget priorities for FY 2026 was to ensure competitive salaries for all employees. To address these issues, the district relied heavily on revenue from local property taxes, which is the only revenue source where there is flexibility to increase revenue. The district did not roll back or decrease the millage rate but kept it consistent with the previous year to fund increased salaries, supplement lost revenue from declining enrollment, and fund state-mandated unfunded increases.

Forecasting

Forecasting available resources and requested appropriations will identify the funding available and the financial capability of the budget to sustain projected expenditures. Listed below are the primary funding sources:

- State allocations/QBE: Revenue assumptions are made based on the governor's State of the State address and student enrollment.
- Preliminary appraisal: The tax commissioner provides the preliminary appraisal values.
- Tax millage rates: The first reading of millage rates is given, and public meetings are held.

Analysis and Review

All budget requests are developed with the support and analysis provided by the Finance Division. The Finance Division creates a template with an itemized list of the department/school account numbers, account descriptions, and the budget and actual expenditures for the last two years. A column is also included for the budget managers to enter their FY26 requests, with a section for a narrative to justify each request. The previous budgets and actual expenditures are included for historical data only and do not automatically roll to the next fiscal year. All budget requests must be requested, justified, and presented to the executive cabinet for review to ensure compliance with the district's strategic accelerators. School budgets are based on a per-pupil expenditure amount and the school allotment guidelines. Principals have the autonomy to allocate operational funds based on the strategic plan and their school leadership teams.

Adoption and Approval

In the latter part of the development process, a districtwide consolidated budget is drafted. This tentative budget reflects the results of an internal review of the budget requests conducted by the superintendent, chief financial officer, and executive cabinet.

By law, the Board of Education shall hold at least two public hearings to receive public input on the proposed budget. After the budget hearings, changes can be made that reflect public input. Budget adoption at the next legislative meeting of the school board is the final step.

Implementation

The City Schools of Decatur's fiscal year begins on July 1st and ends on June 30th. The Finance Division consistently reviews and modifies individual budgets to ensure that the school district is on target with projected spending.

Review and Assessment

The budget is an important management tool for all stakeholders, including taxpayers, the school board, the administration, school-level managers, and teachers. The school board receives a monthly report of the expenditures and revenue, which includes the percentage of the budget that has been used for the year. The rate of expenditure is important for cash flow purposes to ensure that the district always has available assets to sustain daily operations. The success of the budgeting process is a group effort and requires collaboration with various stakeholders.

Fiscal Responsibility

As custodians of public funds, the district operates with purpose and commitment to manage those funds with transparency, honesty, and integrity to ensure that the district continues to operate effectively and efficiently and to build and maintain public trust. To meet these criteria, budgets have been formulated using clear and precise directions to budget managers in the construction of their budgets.

Transparency

The budget process was transparent and included over 20 budget meetings. A budget feedback link was posted to the district's website to give stakeholders an opportunity to provide feedback on the FY 2026 budget. Over 100 comments were received. All comments received a response and were reviewed by the Board of Education and the superintendent. Additionally, budget hearings, millage rate hearings and budget community meetings were held throughout the year. Budget community meetings allowed community members to ask questions and receive immediate feedback from the Board of Education, superintendent, and executive cabinet.

Changes in Budget Process

The most significant change in the budget process was the incorporation of budget community meetings between the Board of Education and the community members. Community members attended the meetings, listened to the budget presentations, and were then allowed to ask questions directly to the Board of Education and the superintendent and receive immediate feedback. The district conducted two budget community meetings for the FY 2026 budget.

Budget Timeline

Activity	Date	Location
Community Input on Budget Priorities	Ongoing	Link on District's Website
Budget Timeline Draft Review	9/10/2024	Prework
Budget Timeline Adoption	10/8/2024	Regular Board Meeting
FY25 School Allotment Guidelines Review	10/8/2024	Regular Board Meeting
Budget Parameters and Priorities Discussion	11/12/2024	Board Work Session
FY24 Budget Review	11/12/2024	Regular Board Meeting
School Allotment Guidelines Discussion	11/19/2024	Board Retreat - DHS PAC
FY25 Salary and Benefits Atlanta Metro Comparison Discussion	11/19/2024	Board Retreat - DHS PAC
FY25 Mid-Year Budget Amendments Requests	12/10/2024	Regular Board Meeting
School Allotment Guidelines, Budget Parameters, and Priorities Adoption	12/10/2024	Regular Board Meeting
FY24 Financial Audit Presentation	1/14/2025	Regular Board Meeting
Tax Commissioner's Office Presentation	2/11/2025	Regular Board Meeting
City Manager Presentation	2/11/2025	Regular Board Meeting
5-Year Financial Review and FY26 Preliminary Budget Draft Presentation #1	2/11/2025	Regular Board Meeting
FY26 Preliminary Budget Draft Presentation #2	3/11/2025	Regular Board Meeting
Use of Federal, State, and E-SPLOST Funds Presentation	3/11/2025	Board Work Session
Community Meeting (Budget Q&A)	3/25/2025	Fifth Avenue Upper ES
FY26 Tentative Budget Approval	4/15/2025	Regular Board Meeting
Board of Education Community Meeting	4/23/2025	Westchester ES
FY26 Public Budget Hearing (1 of 2 - 8 a.m.)	5/8/2025	Special Board Meeting
FY26 Public Budget Hearing (2 of 2 - 4:30 p.m.)	5/8/2025	Special Board Meeting
FY26 Approval of Final Budget	5/13/2025	Regular Board Meeting
Tentative Approval of Millage Rate	5/13/2025	Regular Board Meeting
Public Millage Rate Hearing (1 of 3 - 9 a.m.)	6/12/2025	Special Board Meeting
Public Millage Rate Hearing (2 of 3 - 6:15 p.m.)	6/12/2025	Special Board Meeting
Public Millage Rate Hearing (3 of 3 - 6 p.m.) and Final Adoption of Property Tax Millage Rate (6:30 p.m.)	6/20/2025	Special Board Meeting

Budget Highlights

Connecting the Budget to Our Strategic Plan

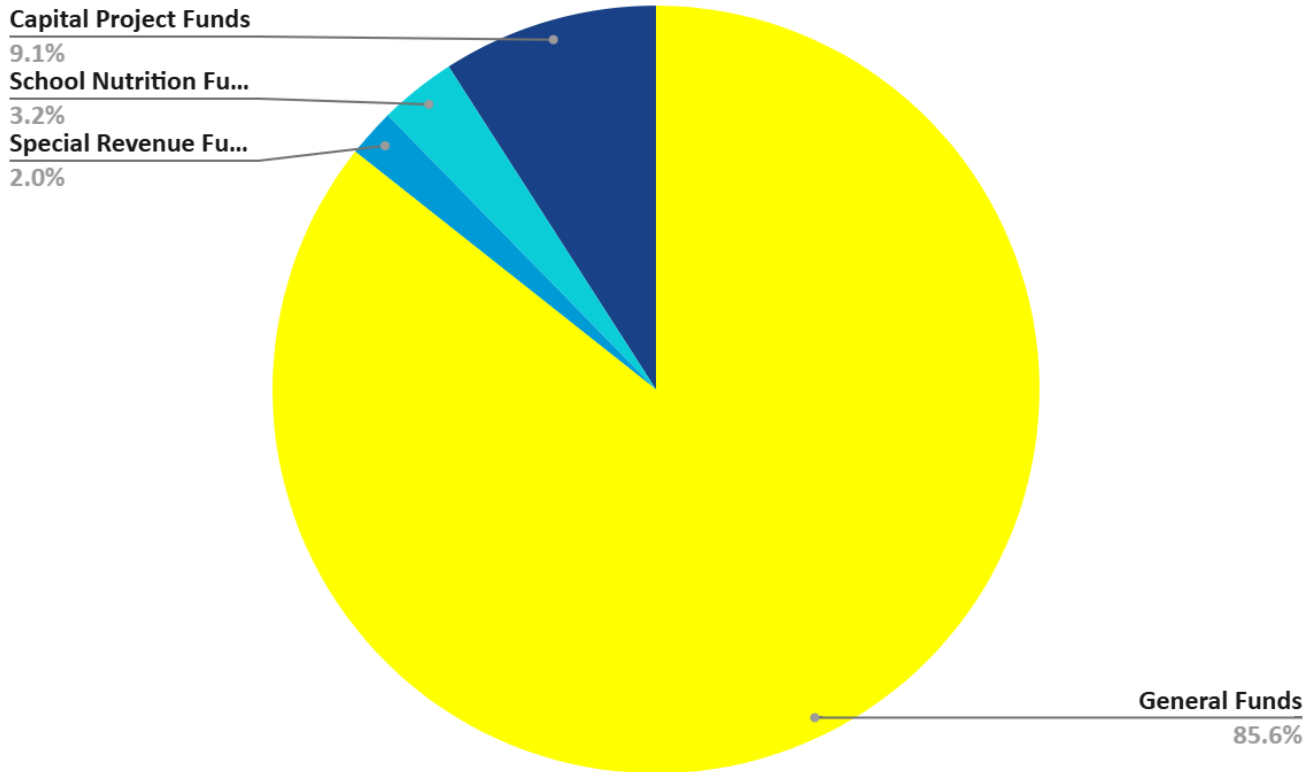
In March 2023, the board adopted the 2023-2028 strategic plan. Strategic accelerators are an important part of the strategic plan. Performance objectives, supported by budget initiatives and strategic accelerators, represent an important cause-and-effect relationship with each other. This approach establishes an alignment between departments and schools, resulting in an effective implementation of the strategic plan.

Budget Highlights

- 7% increase in employer health care contribution for the State Health Benefit Plan (SHBP):
 - \$1,760 per member per month to \$1,885 (certified)
 - \$1,580 per member per month to \$1,885 (non-certified)
- Increase in employer rate for Teacher Retirement System (TRS) from 20.78% to 21.91%
- Competitive compensation structure
 - Minimum 4% increase for all instructional staff
 - Minimum 3% increase for all non-instructional staff
- Investments in safety and security
- Modified zero-based budgeting process
- Tuition for non-resident students, grades K-5
- Maintaining of fund balance between 4%-15%
- \$20,000 life insurance for all full-time employees
- Stipends and signing bonuses for adapted special education teachers and paraprofessionals
- Personnel changes
 - Head count in central office decrease by one from FY25 to FY26
 - Three school-based student outcome support at the elementary level
 - Three school-based safety associates
 - Executive director for succession planning - one time
 - Three Decatur Police Department school resource officers - contracted services
 - Elimination of assistant principal at K-2 schools
 - Elimination of media clerk at K-2 schools
- PreK-12 instructional reserve to support innovation in meeting the needs of all students

FY 2026 Revenue Summary

School district revenues are funds received from various sources to provide the funding necessary to operate and improve educational initiatives. The revenue supports a wide range of essential functions and services that contribute to the education and well-being of students. The total FY 2026 anticipated revenue is \$123,981,181. This amount consists of \$108,708,170 from the General Fund, \$2,570,015 from Special Revenue Funds, \$3,387,031 from the School Nutrition Program Fund, and \$9,099,955 from the Capital Projects Funds. Based on the source and purpose of the revenue, it is categorized under one of four budgets:



General Fund

The General Fund is the school system's primary operating fund. The General Fund accounts for all financial transactions of the school system except those funds required to be accounted for in another fund. Ad valorem taxes and state Quality Basic Education (QBE) funding represent the major revenue sources for the General Fund. Other revenue sources for the General Fund include other local revenue, such as school tuition for 0-3 and K-5, surplus sales, grants, rebates, alcohol taxes, and other miscellaneous local revenue.

Major Revenue Sources	FY 2026 Final Budget
Taxes	\$ 64,091,777
Other Local	5,208,460
QBE	39,407,933
Total Revenue	\$ 108,708,170

Special Revenue Funds (Grants)

These funds account for the proceeds of specific revenue that are legally restricted to specified purposes. The major revenue sources for grant-related funds are the state and federal governments for special programs such as Title I, Title VI-B, IDEA 619, Perkins, JROTC, and PreK.

Major Revenue Sources	FY 2026 Final Budget
PreK	\$ 1,045,998
Title I	322,168
Title VI-B	1,025,349
IDEA 619	27,000
JROTC	120,000
Perkins	29,500
Total Special Revenue	\$ 2,570,015

School Nutrition Program Fund

This fund accounts for the United States Department of Agriculture (USDA) approved School Nutrition Program. Ideally, the School Nutrition Program Fund should be self-supporting and financed exclusively through federal resources and users' charges. School Nutrition Program Funds can only be used for products and services related to the School Nutrition Program.

Major Revenue Sources	FY 2026 Final Budget
Local Other	\$ 2,358,215
Federal	1,028,816
General	728,503
Total Revenue	\$4,115,534

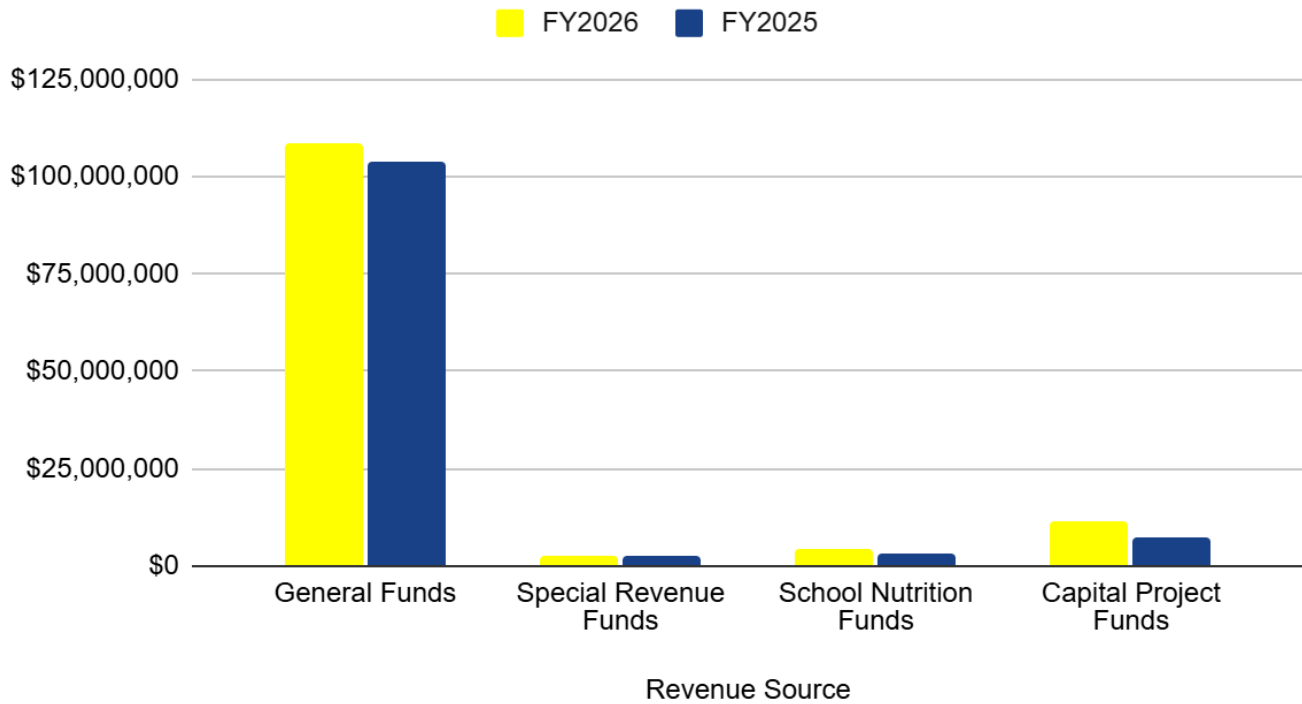
Capital Projects Funds

These funds manage resources specified in a referendum approved by voters. The funds are used primarily for acquiring school sites, constructing and equipping school facilities, renovating existing facilities, purchasing technology and textbooks, and purchasing long-term assets. The major revenue sources are proceeds from the Education Special Purpose Local Option Sales Tax (E-SPLOST), a one-cent sales tax to help fund capital improvements, including debt repayment for capital projects.

Major Revenue Sources	FY 2026 Final Budget
E-SPLOST VI Proceeds	\$ 7,000,000
E-SPLOST Interest	120,000
Total Revenue	\$ 11,542,755

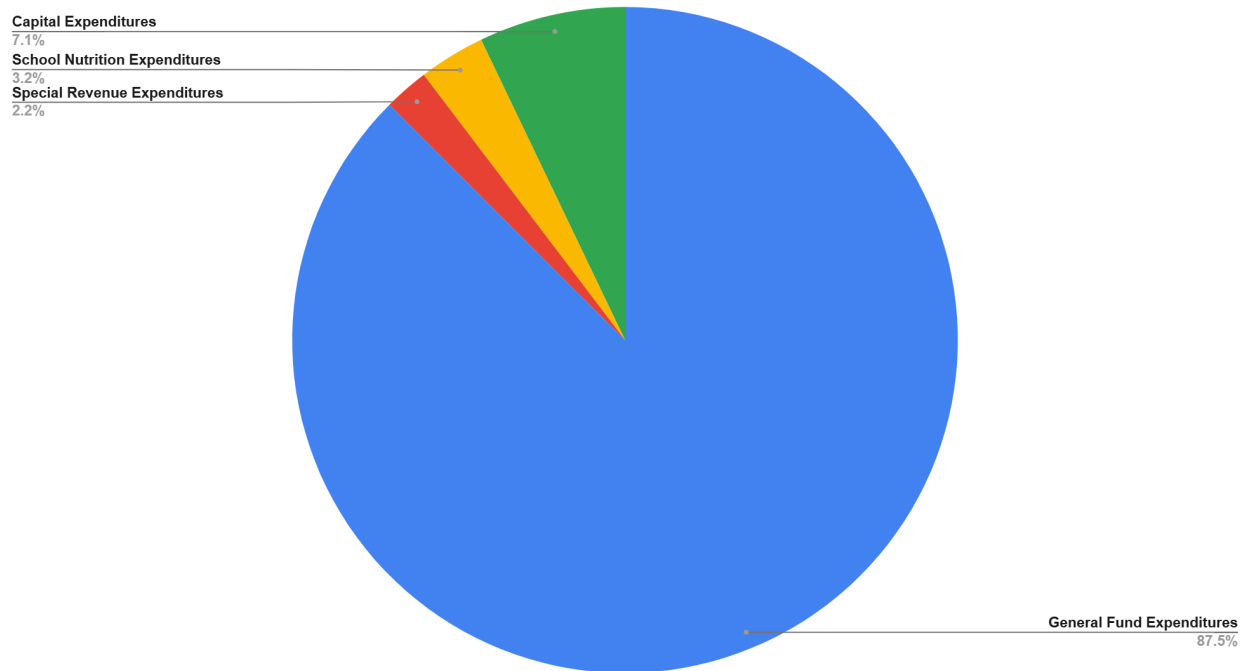
The fiscal year 2026 revenue budget has increased by approximately \$9.4 million from the FY 2025 revenue budget. The primary increases are in the general fund budget, which increased by approximately \$4.6 million, primarily due to increased revenue in property taxes, and increases in capital project funds by \$4.4 million from FY25 to FY26 due to carryover funds from FY 2025.

FY2025 & FY2026 Budget Revenue Comparison



FY 2026 Expenditure Summary

School district expenditures refer to the total funds allocated and spent by a school district to operate and support its schools and educational programs. These expenditures cover both personnel and operating expenditures required to support student learning. The total FY 2026 expenditure budget is \$127,859,888. This amount consists of \$111,858,374 from the General Fund; \$2,786,025 from Special Revenue Funds; \$4,115,534 from the School Nutrition Program Fund; and \$9,099,955 from Capital Projects Funds. Based on the source and purpose of the expenditure, it is categorized under one of four budgets. Expenditures are generally funded through a combination of local, state, and federal sources.



General Fund

The General Fund is the school system's largest and primary operating fund. The General Fund accounts for all financial transactions of the school system except those funds required to be accounted for in another fund. Ad valorem taxes and state Quality Basic Education (QBE) funding represent the major revenue sources for the General Fund. Other revenue sources for the General Fund include other local revenue, such as school tuition for 0-3 and K-5, surplus sales, grants, rebates, alcohol taxes, and other miscellaneous local revenue. The FY 2026 General Fund budget is \$111,858,374. The FY 2026 General Fund budget by function code is listed below.

Function	FY26 Budget
Instruction	\$ 66,774,642
Pupil Services	6,792,908
Improvement of Instructional Services	3,303,663
Instructional Staff Training	2,000
Educational Media Services	1,442,894
General Administration	3,149,116
School Administration	8,425,646
Support Services - Business	1,529,520
Maintenance and Operation	11,093,162
Safety and Security	827,457
Student Transportation Service	2,450,005
Support Services - Central	4,482,429
Other Support Services	146,844
School Nutrition Program	211,791
Transfers to Other Funds	944,513
Debt Service	281,786
Total Expenditures	\$ 111,858,374

Special Revenue Fund (Grants)

Special Revenue Fund expenditures are restricted or committed to expenditures for specific purposes. These funds enhance transparency and accountability by ensuring that earmarked revenue is used only for its intended purpose. The primary reason for establishing such a fund is to demonstrate accountability and transparency when tracking cash inflows and outflows for special purposes. Through the Special Revenue Fund, the government ensures it maintains the accountability of specially allocated funds. The FY 2026 Special Revenue Fund budget is \$2,786,025. This amount is a projection based on previous years and is subject to change. The FY 2026 Special Revenue Fund expenditure budget by function code is listed below.

Function	FY26 Budget
Instruction	\$ 2,489,913
Pupil Services	239,889
Improvement of Instructional Services	21,500
Instructional Staff Training	16,818
Federal Grant Administration	2,000
Student Transportation Service	15,905
Total Expenditures	\$ 2,786,025

School Nutrition Program Fund

The School Nutrition Program Fund expenditures support programs such as the National School Lunch Program and the School Breakfast Program. The funds cover the cost of food, labor, and equipment for preparing and serving meals that meet federal nutritional standards. The FY 2026 School Nutrition Program Fund expenditure budget is \$4,115,534. The FY 2026 School Nutrition Program Fund budget by function code is listed below.

Function	FY26 Budget
School Nutrition Program	\$ 4,115,534
Total Expenditures	\$ 4,115,534

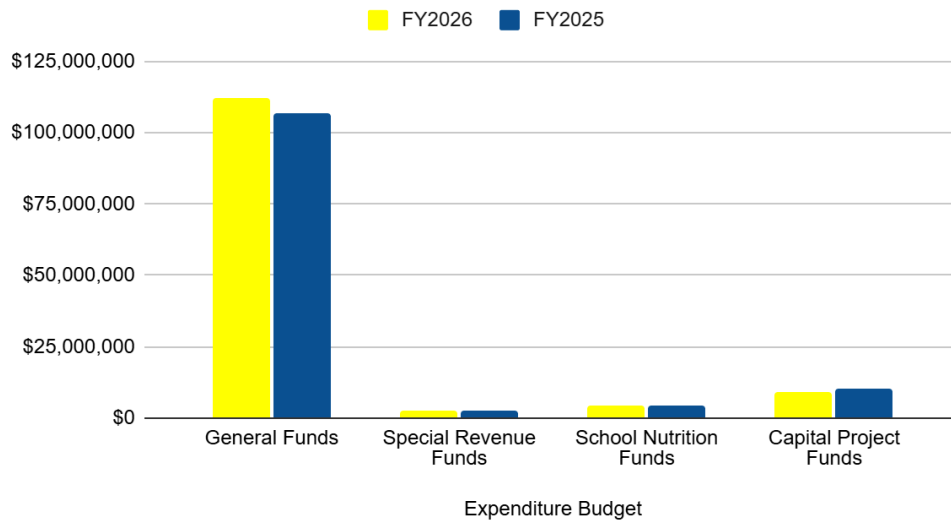
Capital Projects Funds

The Capital Projects Funds expenditures are primarily for funding capital projects such as building new schools, renovating existing ones, and purchasing technology and textbooks. The FY 2026 Capital Projects Funds expenditure budget is \$9,099,955. The FY 2026 Capital Projects Funds budget by function code is listed below.

Function	FY26 Budget
Instruction	\$ 1,052,960
General Administration	39,000
School Administration	1,663,995
Maintenance and Operation	85,000
Student Transportation Service	216,000
Facilities Acquisition and Construction Services	3,828,000
Debt Service	2,215,000
Total Expenditures	\$ 9,099,955

The fiscal year 2026 expenditure budget has increased by approximately \$3.5 million from the FY 2025 expenditure budget. The primary increases are in the General Fund budget, which increased by approximately \$4.8 million, primarily due to an increase in salaries and benefits. The Special Revenue Funds budget increased by approximately \$10,000, and the School Nutrition Program Fund and Capital Projects Funds expenditures decreased by \$248,299 and approximately \$1 million from FY25 to FY26.

FY2025 and FY2026 Budget Expenditure Comparison



FY 2026 All Funds Budget Comparison

The Board of Education approved the final FY 2026 budget of \$127,859,888 for all funds on May 13, 2025. The FY 2026 projected beginning fund balance for all funds is \$29,635,365. There is a deficit of \$5,858,662 for all funds. This amount will be deducted from the projected beginning fund balance, which will leave a projected ending fund balance of \$23,776,703. The summary of the budgets approved is as follows:

General Fund

The General Fund revenue budget was approved for \$108,708,170, and the expenditure budget was approved for \$111,858,374. The \$3,150,204 million difference will be deducted from the projected General Fund beginning fund balance of \$20,833,784, which will leave an ending fund balance of \$17,683,350.

Special Revenue Funds

The Special Revenue Funds budget consists of grants. The balanced budget was approved for \$2,786,025 million in anticipated revenues and \$2.8 million in projected expenditures. There are no carryover funds expected for the Special Revenue Funds budget.

School Nutrition Program Fund

The School Nutrition Program Fund revenue budget was approved for \$3,387,031, and the expenditure budget was approved for \$4,115,534. The \$728,503 difference will be deducted from the projected School Nutrition Program Fund beginning fund balance of \$1,563,700, which will leave an ending fund balance of \$835,197. If additional funds are required to operate the school nutrition budget, the funds will be transferred from the General Fund.

Capital Projects Funds

The Capital Projects Funds revenue budget was approved for \$7,120,000, and the expenditure budget was approved for \$9,099,955. The \$1,979,955 difference will be deducted from the projected Capital Projects Funds beginning fund balance of \$7,237,881, which will leave an ending fund balance of \$5,257,926.

FY 2026 Budget All Funds Budget Comparison

ESTIMATED REVENUES	General Fund	Special Funds	Nutrition Fund	Capital Funds
Local Taxes	\$64,091,777			\$ 7,000,000
Local Other	5,208,460		2,358,215	120,000
State General	39,407,933			
State Other		\$ 1,045,998		
Federal		1,524,017	1,028,816	
Transfers from Other Funds		216,010		
Total Revenues	\$108,708,170	\$ 2,786,025	\$ 3,387,031	\$ 7,120,000
ESTIMATED EXPENDITURES				
Instruction	\$66,774,642	\$ 2,489,913		\$ 1,052,960
Pupil Services	6,792,908	239,889		
Improvement of Instructional Services	3,303,663	21,500		
Instructional Staff Training	2,000	16,818		
Educational Media Services	1,442,894			
Federal Grant Administration		2,000		
General Administration	3,149,116			39,000
School Administration	8,425,646			1,663,995
Support Services - Business	1,529,520			
Maintenance and Operation	11,093,162			85,000
Safety & Security	827,457			
Student Transportation Service	2,450,005	15,905		216,000
Support Services - Central	4,482,429			
Other Support Services	146,844			
School Nutrition Program	211,791		4,115,534	
Facilities Acquisition and Construction Services				3,828,000
Transfers to Other Funds	944,513			
Debt Service	281,786			2,215,000
Total Expenditures	\$111,858,374	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955
Fund Balance Summary				
Projected Beginning Fund Balance	\$20,833,784	0	\$1,563,700	\$7,237,881
Designate Funds from Fund Balance	(3,150,204)	0	(728,503)	(1,979,955)
Projected Ending Fund Balance	17,683,580	-	835,197	5,257,926

FY 2026 All Funds Budget Forecast

The four-year budget forecast represents all funds. Assumptions per fund are as follows:

General Fund Assumptions

- 5% tax digest growth
- 2% growth in other local
- 2% growth in QBE
- Removal of one-time expenses
- 3% growth in expenditures per year

General Fund Budget Forecast Summary

Based on the assumptions, the General Fund will deficit budget by \$3.5 million in FY 2027. FY 2028-2029 will operate with a budget surplus increasing to \$2 million in FY 2030.

Special Revenue Funds Assumptions

- Revenues will grow by 3%.
- Expenditures will grow by 3%.
- Revenues will equal expenditures.

Special Revenue Funds Budget Forecast Summary

Based on the assumptions, Special Revenue Funds will have a balanced budget through FY 2030.

School Nutrition Program Fund Assumptions

- Revenues will grow by 3%.
- Expenditures will grow by 3%.

School Nutrition Program Fund Budget Forecast Summary

Based on the assumptions, School Nutrition Program Fund expenditures will exceed revenue through FY 2030. In FY 2030 the deficit will be \$819,937.

Capital Projects Funds Assumptions

- Voters will approve SPLOST VII.
- Revenue will continue to come in at \$1 million below the allocated amount based on student enrollment.
- Expenditures will decrease from FY 2026 to FY 2029, primarily due to a decrease in maintenance and operations of plant services.
- Expenditures will begin to increase from FY 2029 to FY 2030 due to technology refreshes and anticipated increases in debt services for the lease payment of new buses.

Capital Projects Funds Budget Forecast Summary

Based on the assumptions, Capital Projects Funds revenues will continue to come in less than expenditures, resulting in deficit budgeting as funds are deducted from the fund balance. The capital budget commonly operates at a deficit as expenditure payments are frequently delayed until a future year.

FY2026 Budget Forecast for All Funds

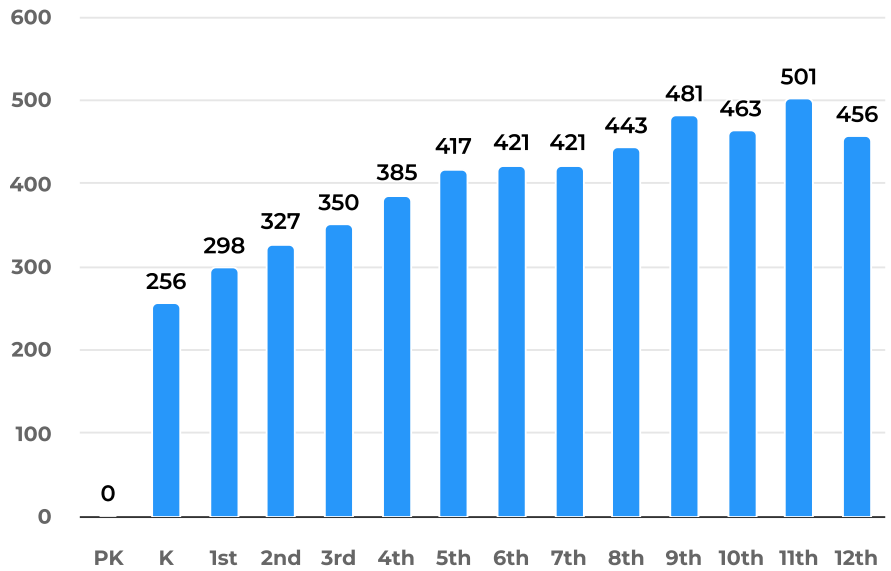
MAJOR REVENUE SOURCES	FY2026 Budget	FY2027 Budget Forecast	FY2028 Budget Forecast	FY2029 Budget Forecast	FY2030 Budget Forecast
Taxes	\$64,091,777	\$67,296,366	\$70,661,184	\$74,194,243	\$77,903,956
Other Local	14,686,675	14,861,591	15,040,712	15,224,145	17,972,820
QBE	39,407,933	40,196,092	41,000,013	41,820,014	42,656,414
State Other	1,045,998	1,077,378	1,067,023	1,077,693	1,177,280
Federal	3,598,831	3,706,796	3,818,000	3,932,540	4,050,516
Total Revenue	\$122,831,214	\$127,138,222	\$131,586,932	\$136,248,635	\$143,760,985
MAJOR EXPENDITURE CATEGORIES					
Instruction	\$70,317,515	\$71,777,540	\$73,812,867	\$76,012,253	\$79,277,620
Pupil Services	7,032,797	6,604,641	6,802,780	7,006,863	7,217,069
Improvement of Instruction	3,325,163	3,424,978	3,529,787	3,635,681	3,725,271
Instructional Staff Training	18,818	19,323	17,842	18,377	19,481
Educational Media Services	1,442,894	1,268,939	1,307,008	1,346,218	1,386,604
Federal Grant Administration	2,000	2,060	2,122	2,185	2,251
General Administration	3,188,116	2,975,155	3,064,410	3,156,342	3,251,033
School Administration	10,089,641	9,803,415	10,278,768	10,546,931	10,698,139
Support Services - Business	1,529,520	1,575,405	1,622,668	1,671,348	1,721,488
Maintenance and Operation	11,178,162	11,483,956	11,846,075	12,184,857	12,547,811
Safety & Security	1,037,457	1,102,280	1,127,849	1,154,184	1,181,310
Student Transportation	2,681,910	2,739,887	2,616,083	2,694,566	2,775,403
Support Services - Central	4,482,429	4,721,402	4,908,544	5,049,800	5,195,294
Other Support Services	146,844	151,249	155,787	160,460	165,274
School Nutrition Program	4,327,325	4,457,145	4,590,859	4,728,585	4,870,442
Facilities Acquisition and Const Svcs	3,828,000	3,575,000	2,800,000	2,800,000	2,750,000
Transfers to Other Funds	944,513	822,848	800,848	778,848	756,848
Debt Service	2,496,786	2,790,240	2,798,947	3,007,915	3,017,153
Total Expenditures	\$128,069,888	\$129,295,464	\$132,083,242	\$135,955,414	\$140,558,491
Fund Balance Summary					
Beginning Fund Balance	\$29,635,365	23,776,703	21,619,462	21,123,152	21,416,372
Designate Funds from Fund Balance	(5,858,662)	(2,157,242)	(496,310)	293,221	3,202,495
Projected Ending Fund Balance	23,776,703	21,619,462	21,123,152	21,416,372	24,618,867

Student Enrollment and Demographics

STUDENTS
5,219

ENROLLMENT BY GRADE

School districts track enrollment by grade to identify student population trends for staffing and resource planning and adjustments.



14.0%

Economically Disadvantaged



2.0%

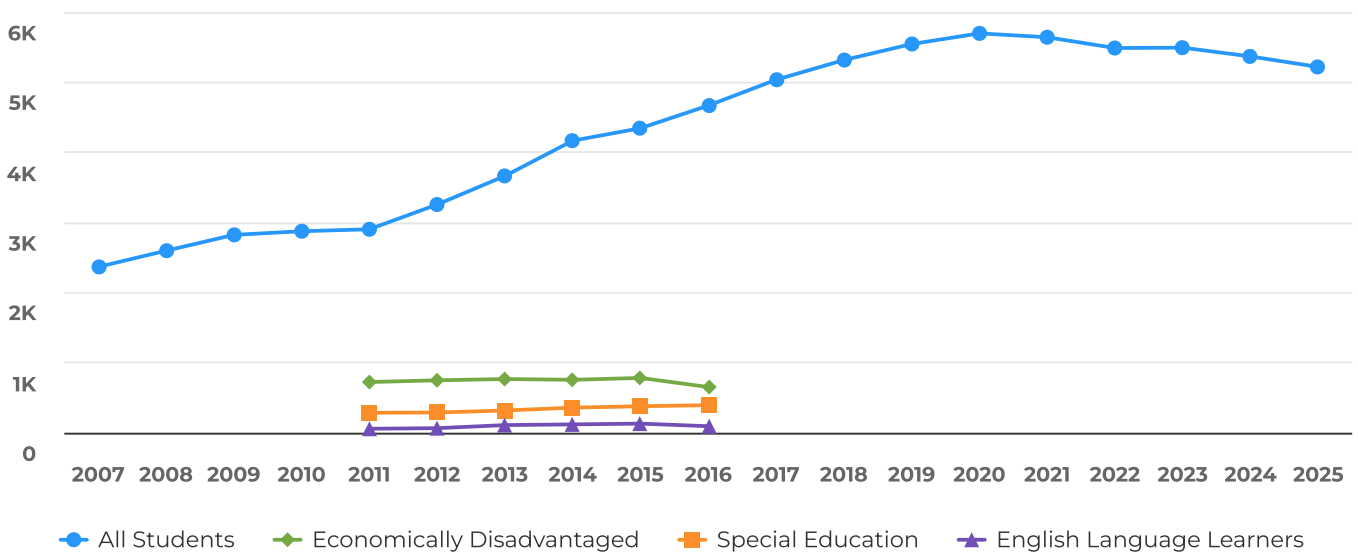
English Language Learner Students



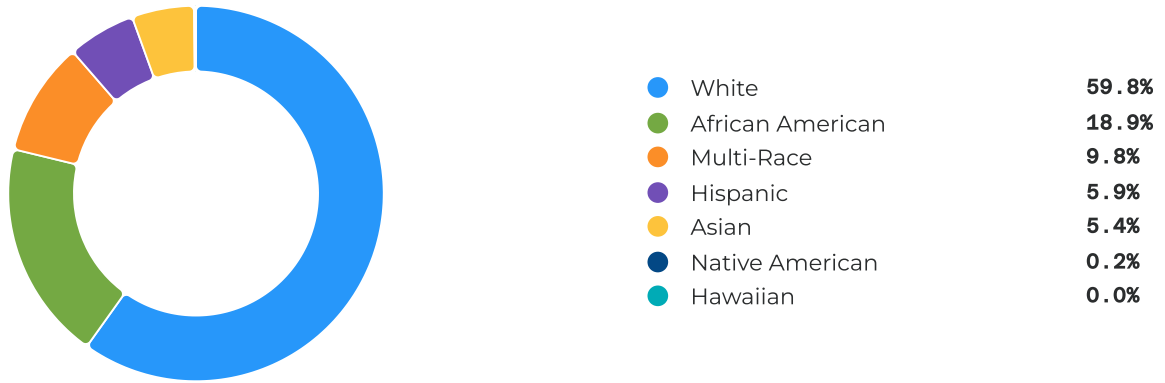
8.4%

Special Education Students (IEP)

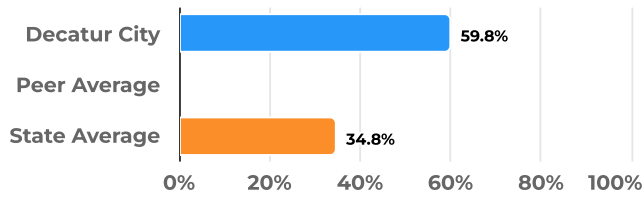
STUDENT POPULATION OVER TIME



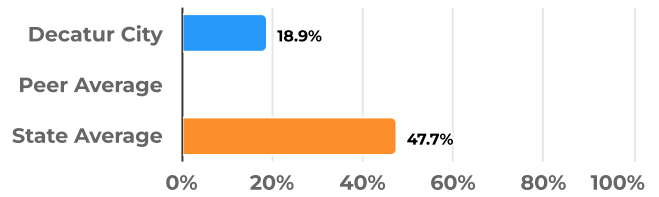
Student Diversity



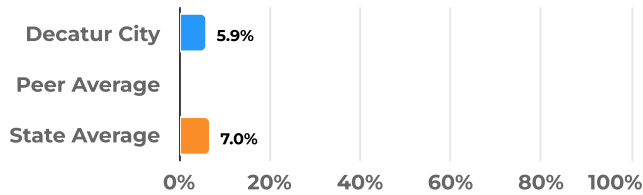
White



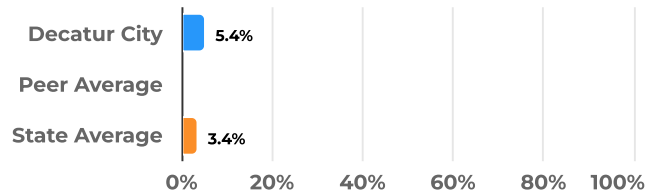
African American



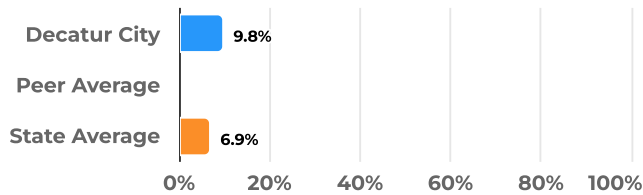
Hispanic



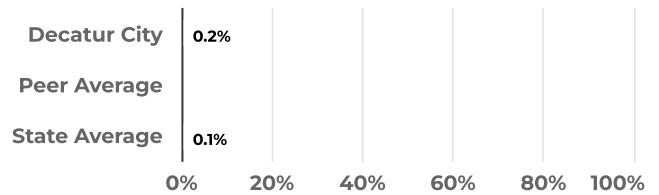
Asian



Multi-Race



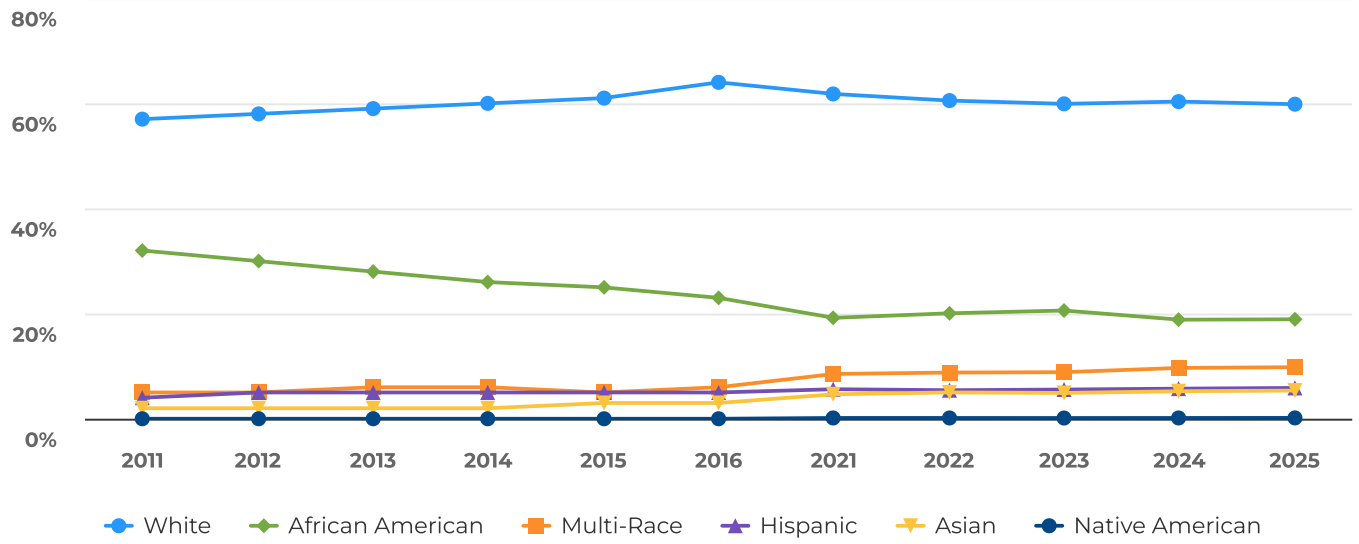
Native American



Hawaiian



STUDENT DIVERSITY OVER TIME

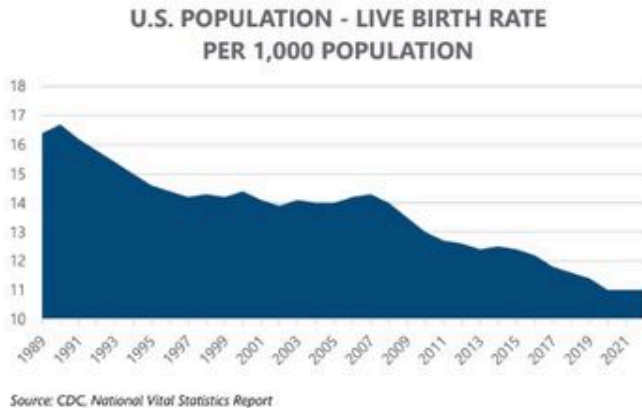
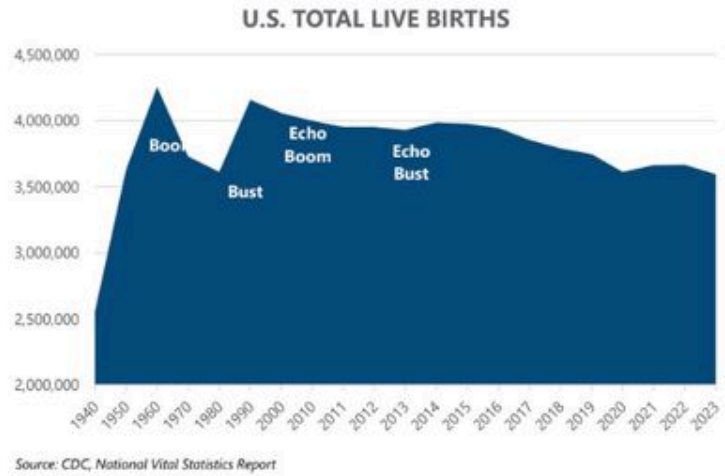


* Data Source: Governor's Office of Student Achievement

ENROLLMENT PROJECTION METHODOLOGY

Introduction

Tracing the landscape of the country’s public school enrollment back over the past fifty years reveals demographic, economic, and social changes. The United States as a whole continues to undergo major shifts in public student enrollment, due in large part to past events including the baby boom, the availability and use of birth control, and the development of suburbs. The baby boom of the late 1940s and 50s was followed by the baby bust of the 1960s and 70s. This gave rise to the echo baby boom of the 1980s.



Nationwide, districts have experienced the effects of the echo baby bust of the 1990s. From the 1950s to the 1970s, a dramatic downsizing of the family unit occurred. A direct result was the declining school enrollment of the 1970s and 1980s. As of the 2010 Census, the size of a family was at an all-time low of 3.14 persons. The live birth rate increased for the first time in several years in 1998 and increased again in 2000 and 2006. However, the birth rate resumed a descending pattern in 2008 and reached an all-time low of 10.9 (per 1,000) in 2020 and remained at 11.0 through 2022.

resumed a descending pattern in 2008 and reached an all-time low of 10.9 (per 1,000) in 2020 and remained at 11.0 through 2022.

Projected Enrollment - Recommended - District-wide

Grade	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
K	298	285	293	293	293	293	293	293	293	293
1	265	308	295	301	301	301	301	301	301	301
2	304	269	313	300	306	306	306	306	306	306
3	322	299	265	309	296	302	302	302	302	302
4	354	326	303	267	312	298	305	305	305	305
5	383	352	325	301	266	311	298	304	304	304
6	415	382	350	323	300	264	309	296	303	303
7	415	408	376	345	318	296	260	305	292	298
8	424	418	412	379	348	321	298	263	307	294
9	462	443	436	430	395	363	334	311	274	321
10	496	476	457	450	443	408	374	345	321	282
11	459	492	472	453	446	439	404	371	342	318
12	510	467	501	481	461	454	447	411	378	348
Grand Total	5,107	4,925	4,798	4,632	4,485	4,356	4,231	4,113	4,028	3,975

Source: Woolpert

Projected Enrollment - Recommended - District-wide

Grade	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
K - 2	867	862	901	894	900	900	900	900	900	900
3 - 5	1,059	977	893	877	874	911	905	911	911	911
6 - 8	1,254	1,208	1,138	1,047	966	881	867	864	902	895
9 - 12	1,927	1,878	1,866	1,814	1,745	1,664	1,559	1,438	1,315	1,269
Grand Total	5,107	4,925	4,798	4,632	4,485	4,356	4,231	4,113	4,028	3,975

Source: Woolpert

Personnel Changes

City Schools of Decatur is an independent public school district that serves all the children and youth within the 4.5-square-mile area of Decatur, Georgia. An urban town of approximately 25,000 residents, the City of Decatur is a historic city of homes, schools, and places of worship with a thriving business community located east of downtown Atlanta. Decatur offers a traditional small-town atmosphere, and the sophistication and excitement of a college town, along with all the benefits of living in a major metropolitan area.

CSD teachers are among the finest professionals in the field. Over 70% of the district's teachers hold advanced degrees, most have multiple years of classroom experience, and a number of them hold multiple certifications. The average years of experience among teachers across our district is 13 years.

The district currently employs approximately 889 staff members. Overall, the workforce is composed of 48% White and 46% Black employees across all roles. However, among the 443 classroom teachers, only 24.9% identify as Black, highlighting a significant disparity. Despite efforts to diversify through increased partnerships with historically Black colleges and universities (HBCUs), this data reflects a broader national challenge in recruiting minority educators. It also reinforces the district's commitment to improving teacher retention, sustaining strategic recruitment, fostering inclusivity, and advancing racial equity, all essential to ensuring success for every student.

As part of the new superintendent's strategy to ensure strategic priorities are met, organizational changes for FY26 include the following:

- Elimination of assistant principal (K-2 schools)
- Elimination of media clerks (K-2 schools)
- Restructuring of the MTSS department
- Addition of three student outcomes support positions at K-5 schools
- Addition of three security associates
- Addition of PE paraprofessional (Fifth Avenue Upper Elementary)
- Addition of teacher (Talley Street Elementary)
- Addition of executive director of school improvement
- Movement of director of assessment and accountability to interim middle school principal
- Movement of middle school principal to upper-elementary school principal
- Movement of upper-elementary school principal to director of assessment and accountability

Performance Metrics Summary

The chart below represents the strategic plan alignment to budgeting for outcomes.

Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
Student Success in All Areas	<ul style="list-style-type: none"> Invest in equitable outcomes for all students. Invest in Early Childhood Learning Center (ECLC). 	<ul style="list-style-type: none"> Funds allocated for school-based equitable outcome support at elementary level Funds allocated for the construction and design of ECLC utilizing SPLOST funds Support for ACT/SAT prep through Applerouth Services PSAT exposure and support beginning in 8th grade Summer school (grades 3-12) and after-school tutoring (grades 3-8) Districtwide mentoring programs for traditionally marginalized student populations PreK-12 instructional reserve to support innovation in meeting the needs of all students K-12 career, college, and life preparation using the Naviance platform Refresh of 6-12 student devices (SPLOST) Addition of one executive director to deputy superintendent's office (succession)
Building and Sustaining an Engaging and Inclusive Culture	<ul style="list-style-type: none"> Support the launch of a comprehensive Social-Emotional Learning (SEL) Framework. Invest in safety and security for all students. 	<ul style="list-style-type: none"> Increase of school entrance security, improvement of emergency communication tools, and enhancement of crisis response systems Funds allocated to procure SEL instructional materials for 6-12 implementation and design year for K-5. Continuation of partnership with Communities In Schools (CIS) Addition of operating funds for contracted school resource officers (SRO) Addition of three school-based school safety associates (SSA)

Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
Cultivating and Retaining High-Quality Professionals	<ul style="list-style-type: none"> • Maintain a competitive compensation structure for all employees. • Fund state-mandated increases for health benefits. • Maximize revenue from state Quality Basic Education (QBE) by improving full-time equivalent (FTE) count coding, scheduling, and staffing allocations. 	<ul style="list-style-type: none"> • Competitive salaries - minimum 3% increase for all employees • Funds allocated for Teacher Retirement System (TRS) increase from 20.78% to 21.91% • \$20,000 life insurance for all full-time employees • Expansion of University Pathways for staff tuition incentives • Stipends for adapted special education teachers and paraprofessionals • Signing bonuses for special education teachers and paraprofessionals
Strategic Accelerators	FY26 Board Budget Priorities	FY26 Budget
Organizational Effectiveness and Excellence	<ul style="list-style-type: none"> • Present a balanced budget. • Seek alternative funding sources, such as grants, tuition, and rebates. • To the extent possible, be revenue neutral as defined by the tax rollback forms. • Ensure the budget is aligned with the strategic accelerators. • Invest in an Enterprise Resource Planning (ERP) system. • Implement a transparent modified zero-based budgeting process. • Identify opportunities for cost efficiencies. 	<ul style="list-style-type: none"> • Tuition for non-resident students for grades K-5 • Rebates for district purchasing card • Fund balance between 4%-15% • Budget aligned with strategic accelerators • Funds allocated for ERP system (SPLOST) • Transparent modified zero-based budgeting identified cost efficiencies • Chick-fil-A Grant for professional development

Benchmark Data

Benchmark data is primarily used to evaluate various aspects of education against other districts' standards. This information helps educators and district leaders identify strengths and weaknesses within the district.

Student-Teacher Ratio

School District	Student: Teacher Ratio*
Marietta	11.92
Decatur	12
Atlanta	12.04
Cobb	14.24
Dekalb	14.37
Fulton	14.39
Clayton	14.87
Henry	16.42

* Data obtained from the National Center for Education Statistics

The FY 2024 student-teacher ratio for the City Schools of Decatur is 12. Out of eight surrounding districts, CSD has the second-lowest student-teacher ratio. The student-teacher ratio is a calculation that represents the number of students enrolled in a school or classroom compared to the number of teachers available to teach them. It is a key indicator of class size and the level of individualized attention students can receive. A lower ratio generally means smaller class sizes and more opportunities for students to receive personalized attention from their teachers.

Per-Pupil Expenditures

The per-pupil expenditure (PPE) is the total amount of money spent by the district divided by the number of students enrolled. This figure represents the average cost of educating each student within the district. It is a key indicator of how much a district invests in students' education. The chart below shows the PPE amount by federal amount and state and local amount. For fiscal year 2024, the data below shows that for the total federal, state, and local expenses, the CSD ranks the third-highest PPE out of eight surrounding districts. CSD's total PPE for FY 2024 is \$17,603.

The last column in the table is the Financial Efficiency Star Rating (FESR). This rating provides a comparison of district spending per student with overall academic performance. The FESR should be one measure that a user evaluates in conjunction with all other information provided for each school and district. The goal of the star rating is to provide a comparison of district spending per student with overall academic performance. CSD's FESR is 2.5.

A 2.5 star rating suggests that the district is neither exceptionally efficient nor inefficient in its spending relative to its academic outcomes. It is important to remember that the FESR is just one factor to consider. It should be analyzed in conjunction with other data points about a district.

School District	FTE	Federal Amount	% of total	State and Local Amount	% of total	Total Amount	Federal PPE	%	State and Local PPE	%	Total PPE	Ranking	FESR
Decatur	5,356	\$ 2,164,378	2%	\$ 92,115,484	98%	\$ 94,279,862	\$ 404	2%	\$ 17,199	98%	\$ 17,603	3	2.5
Atlanta	48,259	130,338,909	11%	1,078,140,421	89%	1,208,479,330	2,701	11%	22,341	89%	25,042	1	2
Clayton	49,455	130,695,515	18%	601,392,462	82%	732,087,977	2,643	18%	12,160	82%	14,803	6	2.5
Cobb	105,373	73,767,634	5%	1,456,347,662	95%	1,530,115,296	700	5%	13,821	95%	14,521	7	3
Dekalb	88,251	177,592,270	12%	1,294,089,604	88%	1,471,681,874	2,012	12%	14,664	88%	16,676	4	2
Fulton	85,940	138,664,056	10%	1,267,348,522	90%	1,406,012,578	1,613	10%	14,747	90%	16,360	5	2.5
Henry	42,843	46,129,648	9%	484,700,300	91%	530,829,948	1,077	9%	11,313	91%	12,390	8	4
Marietta	8,505	12,061,537	8%	142,586,407	92%	154,647,944	1,418	8%	16,765	92%	18,183	2	2.5
Average	61,232	\$ 101,321,367		\$ 903,515,054		\$ 1,004,836,421	\$ 1,738		\$ 15,116		\$ 16,854	5	
Variance to CSD		\$ 99,156,989		\$ 811,399,570		\$ 910,556,559	\$ 1,334		\$ (2,083)		\$ (749)	2	
% Variance to CSD		4581%		881%		966%	330%		-12%		-4%	57%	

*Data obtained from the Georgia Department of Education, Georgia Insights



ORGANIZATIONAL SECTION

FY 2025 - 2026

About City Schools of Decatur



Founded in 1901, City Schools of Decatur (CSD) is a public charter school district in DeKalb County that consistently ranks among the top 10 districts in Georgia. The school district supports approximately 5,500 students living within the city's 4.5-square-mile area, offering public education from ages 0-3 to prekindergarten and kindergarten through the 12th grade. CSD employs over 900 full-time and part-time staff, including more than 443 teachers, and comprises seven neighborhood elementary schools, one middle school, one high school, an early childhood learning center, and one virtual academy.

With an impressive 2025 graduation rate of 95.25%, CSD students consistently outperform state and national averages on standardized tests across all grade levels, resulting in a long history of recognition and awards. Each year, the school district has ranked in the top 10 districts in Georgia for SAT performance. Decatur High School has been named an AP Challenge and AP Merit school in Georgia.

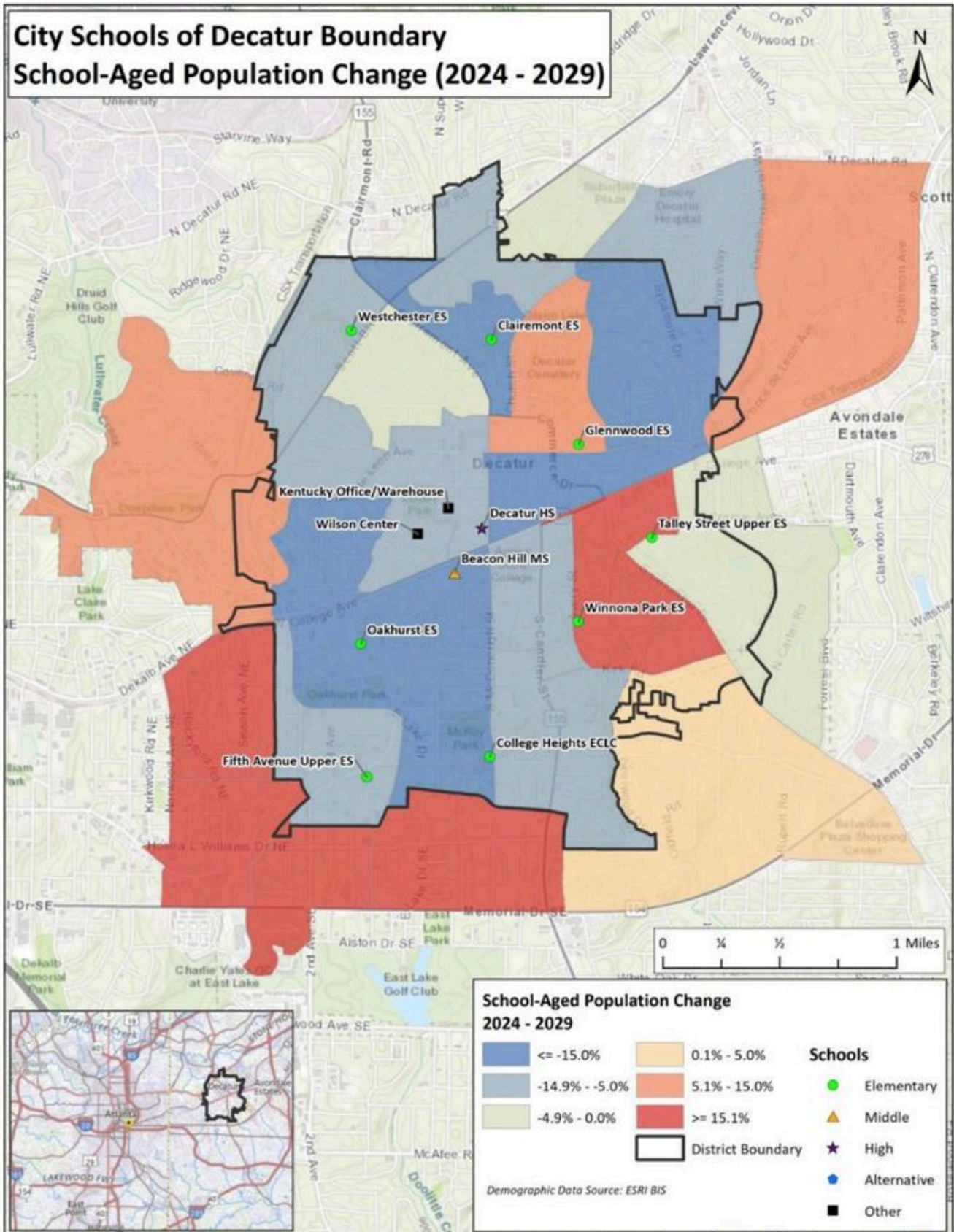
The district's reputation for inspiring student growth through meaningful and engaging learning experiences is supported by highly qualified educators and strong community engagement. CSD teachers are among the finest professionals in the field. Over 70% hold advanced degrees, most have multiple years of classroom experience, and a number of them hold multiple certifications. The average years of experience among teachers across the district is 13 years.

City Schools of Decatur functions as a Charter School System under a charter with the State Board of Education per State Code O.C.G.A. §20-2-2063.2. Operating as a Charter System allows the district more flexibility by waiving certain state regulations in return for heightened accountability.

As a Charter System, CSD shall implement, but is not limited to, the following innovations:

- Amplify student voices by creating student representation with the Board of Education.
- Leverage community partnerships to implement a long-term eco-friendly facility plan, expanding early learning opportunities.
- Establish a Learn and Earn Apprenticeship that certifies students and student teachers in the Science of Reading.
- Ensure students are college and career-future ready by aligning K-12 CTAE pathways to the City of Decatur workforce development needs.

Geographic Area Served





CITY SCHOOLS OF DECATUR
**FAST FACTS,
 ENROLLMENT,
 AND CAMPUSES**



5,500
 STUDENTS

STUDENT DEMOGRAPHICS

59.8%. White 5.3% Asian or Pacific Islander
 18.9% Black .2% American Indian
 9.8% Multi-Racial
 5.8% Hispanic

ABOUT CITY SCHOOLS OF DECATUR

City Schools of Decatur is a public charter school district in DeKalb County that consistently ranks among the top ten districts in Georgia. The school system is comprised of four neighborhood elementary schools, one middle school, one high school, an Early Childhood Learning Center and one virtual academy, offering public education from 0-3 to Pre-K and Kindergarten through 12th grade.

- College Heights Early Learning Center
- Clairemont Elementary
- Glennwood Elementary
- Oakhurst Elementary
- Westchester Elementary
- Winnona Park Elementary
- Fifth Avenue Elementary
- Talley Street Elementary
- Beacon Hill Middle
- Decatur High

30

LANGUAGES

10

SCHOOLS

- > One ECLC
- > One Virtual Academy

911

EMPLOYEES

- > 544 Certified
- > 367 Classified

400

EXTRACURRICULAR ACTIVITIES

- > 18 GHSA Sports
- > NAMM Award-winning Music Education

95.2%

2024 GRADUATION RATE & DATA

- > Weighted GPA: 3.7
- > GA Rankings #1 AP: 24.6 #2 SAT: 1169

City Schools of Decatur Board of Education

The City Schools of Decatur Board of Education consists of five elected members and one student board representative. Two members represent District 1—one from Post A and another from Post B—while two members represent District 2—one from Post A and one from Post B. Additionally, one member is elected to serve as a member-at-large. Each January, the board selects a chairperson and a vice chairperson, while the superintendent of schools serves as the board's secretary.



Dr. Carmen Sulton
Board Chair, District 2



Hans Utz
Board Vice-Chair, District 1



James Herndon
Board Member, District 1



Tracey Anderson
Board Member, District 2



Dr. Jana Johnson-Davis
Board Member, At-Large



Sophia D'Elena
Student Board Representative

District Leadership

Superintendent Dr. Gyimah Whitaker is a teacher who evolved into a leader with over two decades of experience in educational leadership. Since assuming the role of superintendent for the City Schools of Decatur (CSD) on July 1, 2023, Dr. Whitaker has focused on laying a solid foundation to implement the district's five-year strategic plan, "All In Decatur." With CSD consistently ranking among the top five public school systems in the state, this plan is centered on promoting educational equity and ensuring success for every student.

She has more than two decades of leadership experience, including serving as deputy chief academic officer for Fulton County Schools, where she supervised the assistant superintendents of Student Support Services and Learning and Teaching. Prior to this role, she was an area superintendent and executive director with oversight of 30 schools. Dr. Whitaker has also held progressive leadership roles in Atlanta Public Schools as an assistant superintendent and coordinator of Gifted and Talented Services.

Dr. Whitaker holds two degrees from the University of Pennsylvania: a bachelor's degree in African American Studies and a Master of Science in Elementary Education. She also has a doctoral degree in educational leadership and administration from Georgia State University. Dr. Whitaker serves on numerous boards and councils. In 2025, she was appointed to the governing board of the American Association of School Administrators (AASA), the National School Superintendents' Association. AASA is the primary association for school system leaders and serves as the leading advocate for public education and district leadership on Capitol Hill in Washington, D.C.



Dr. Gyimah Whitaker
Superintendent

SUPERINTENDENT'S EXECUTIVE CABINET



Karen Newton-Scott
Deputy Superintendent



Amanda Lynch
Chief of Staff



Jarvis Adams
Chief Operations Officer



Dr. Lonita Broome
Chief Financial Officer



Jennifer Burton
Assistant Superintendent
of Teaching and Learning



Mikkal Hart Murunga
Chief Communications Officer



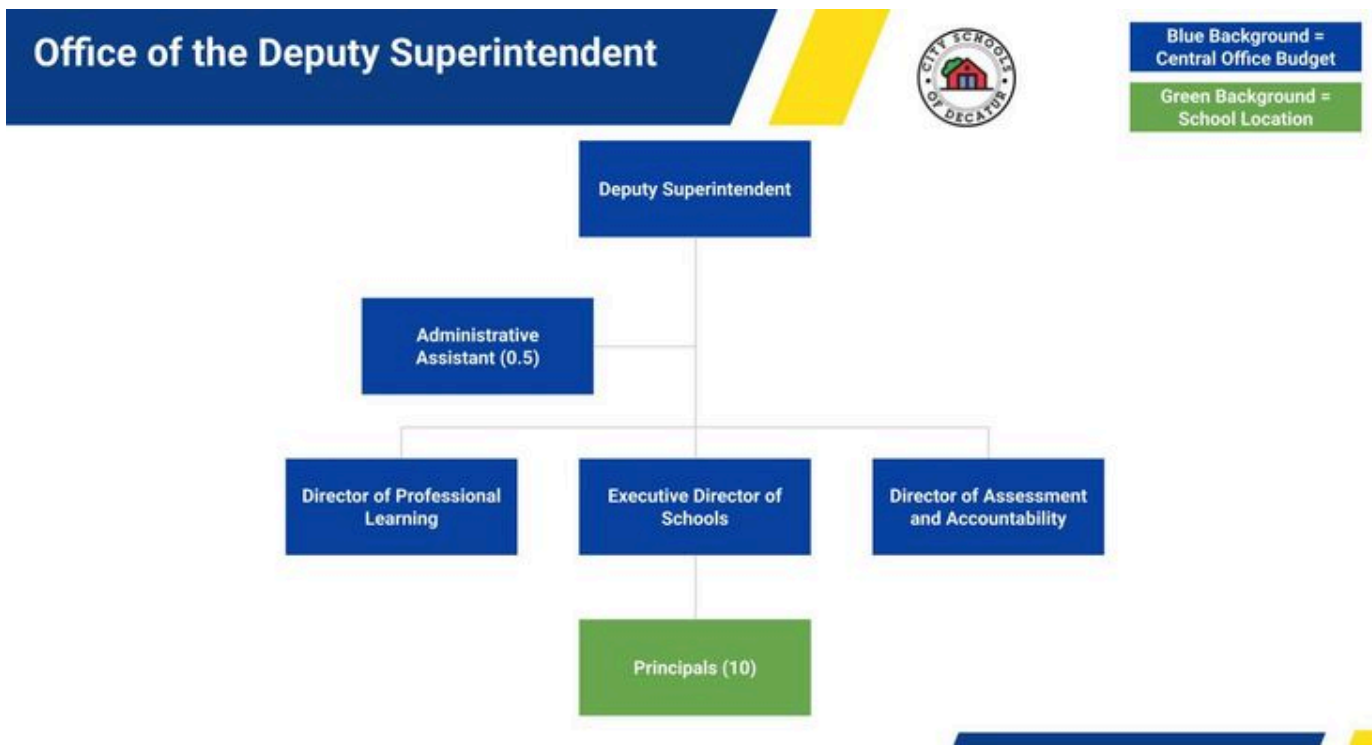
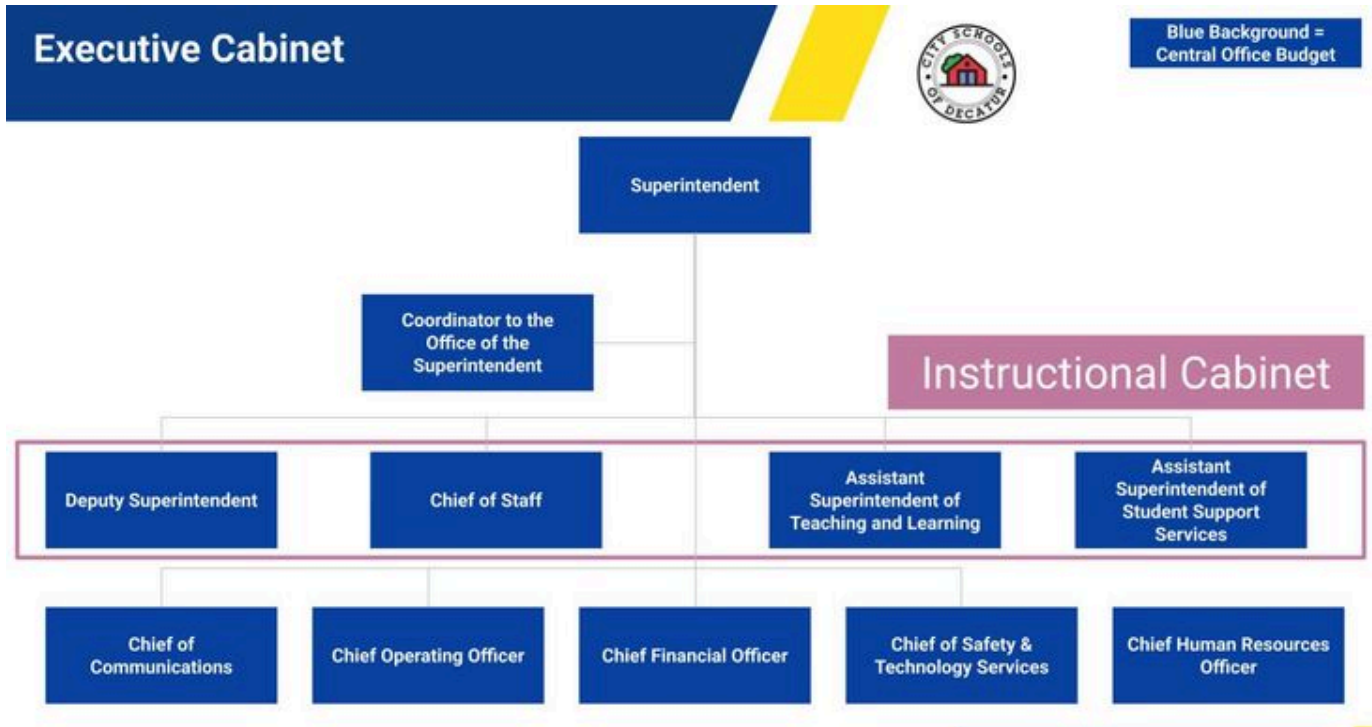
Frances Holt
Assistant Superintendent
of Teaching and Learning

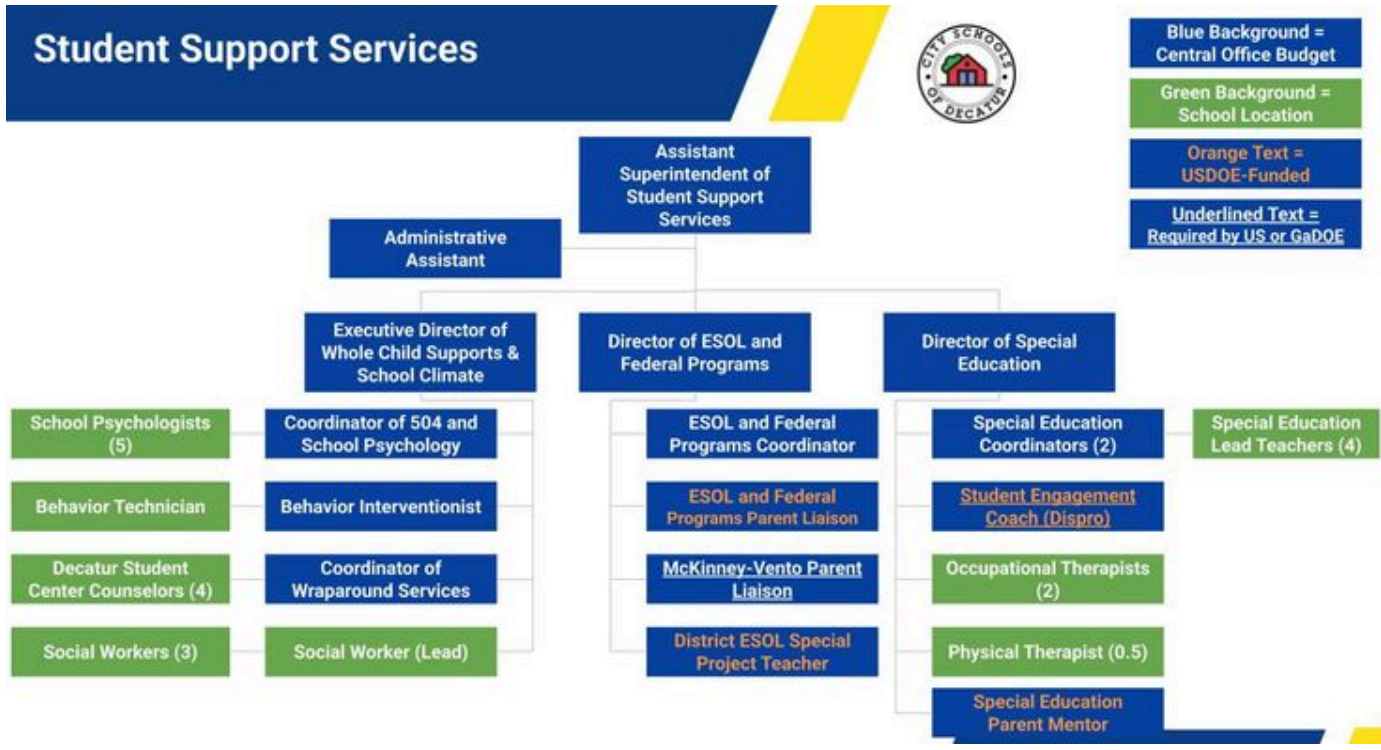
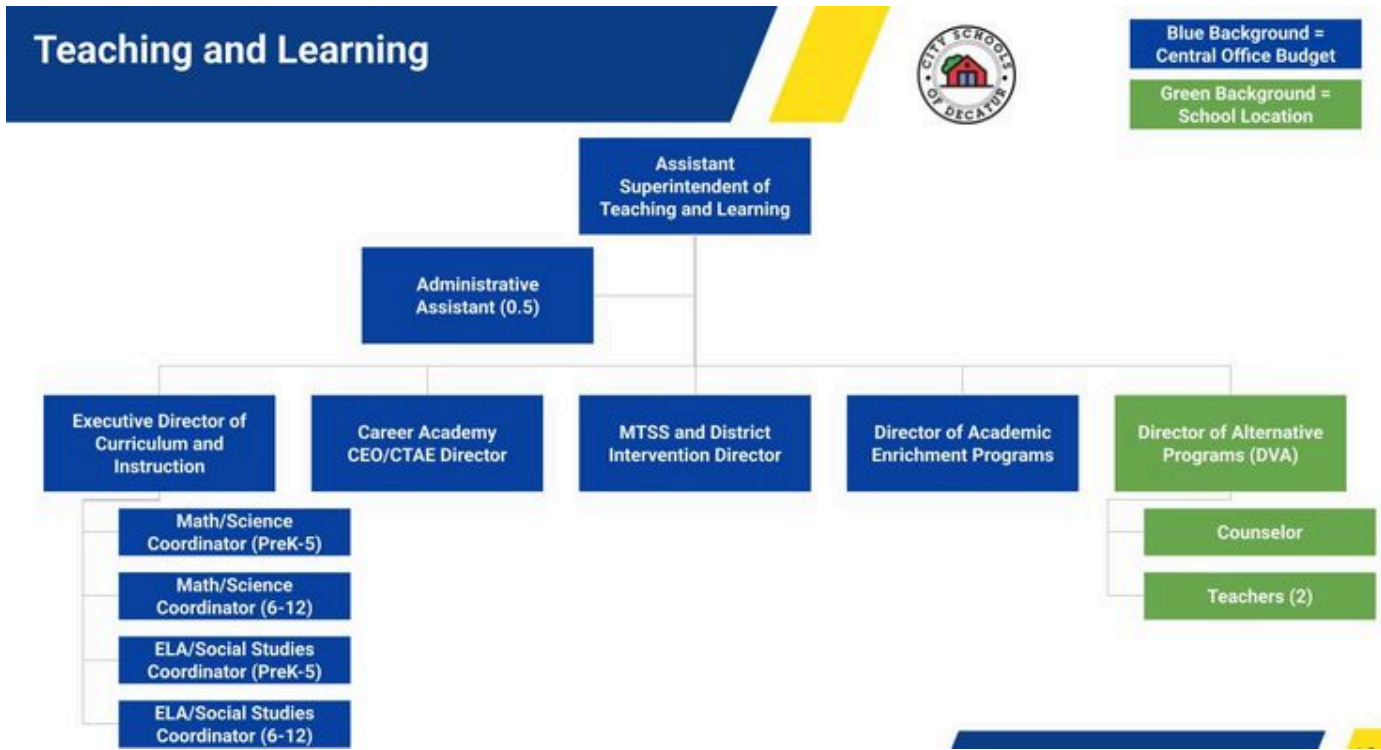


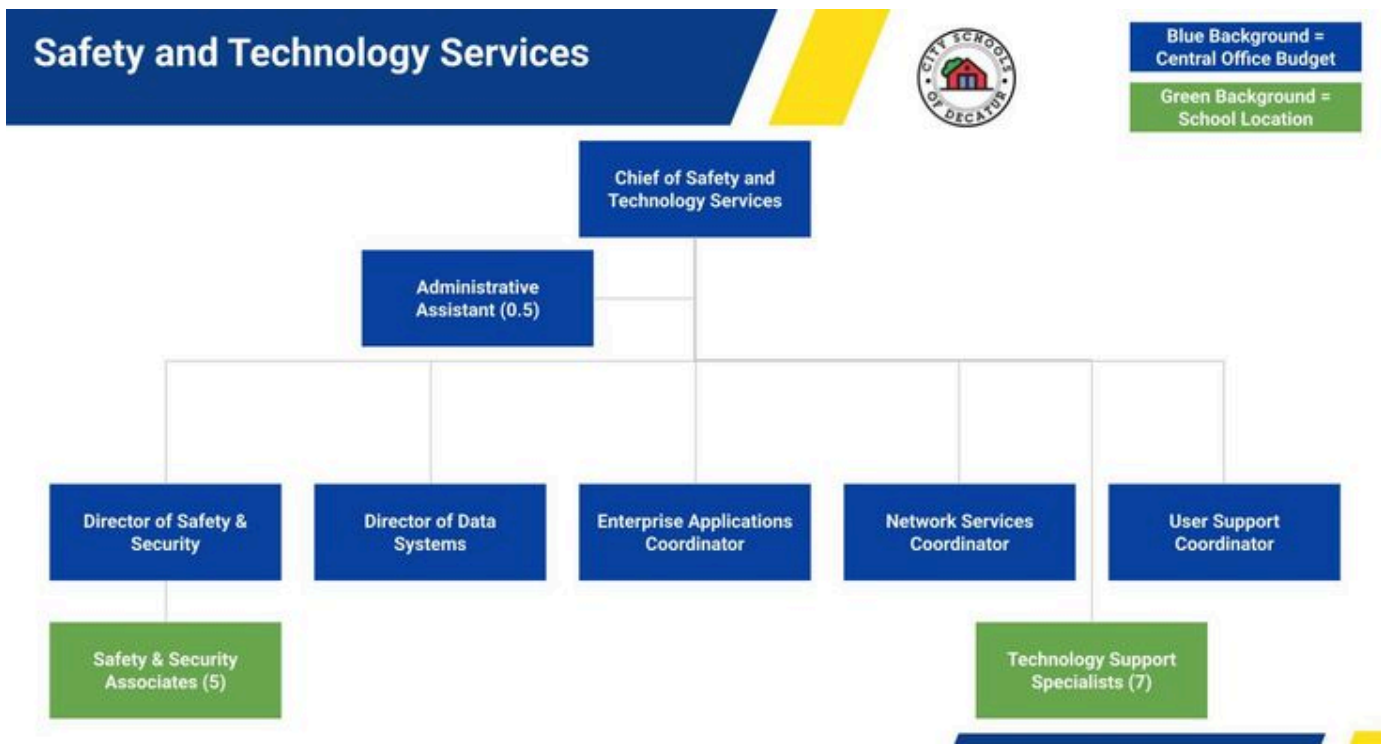
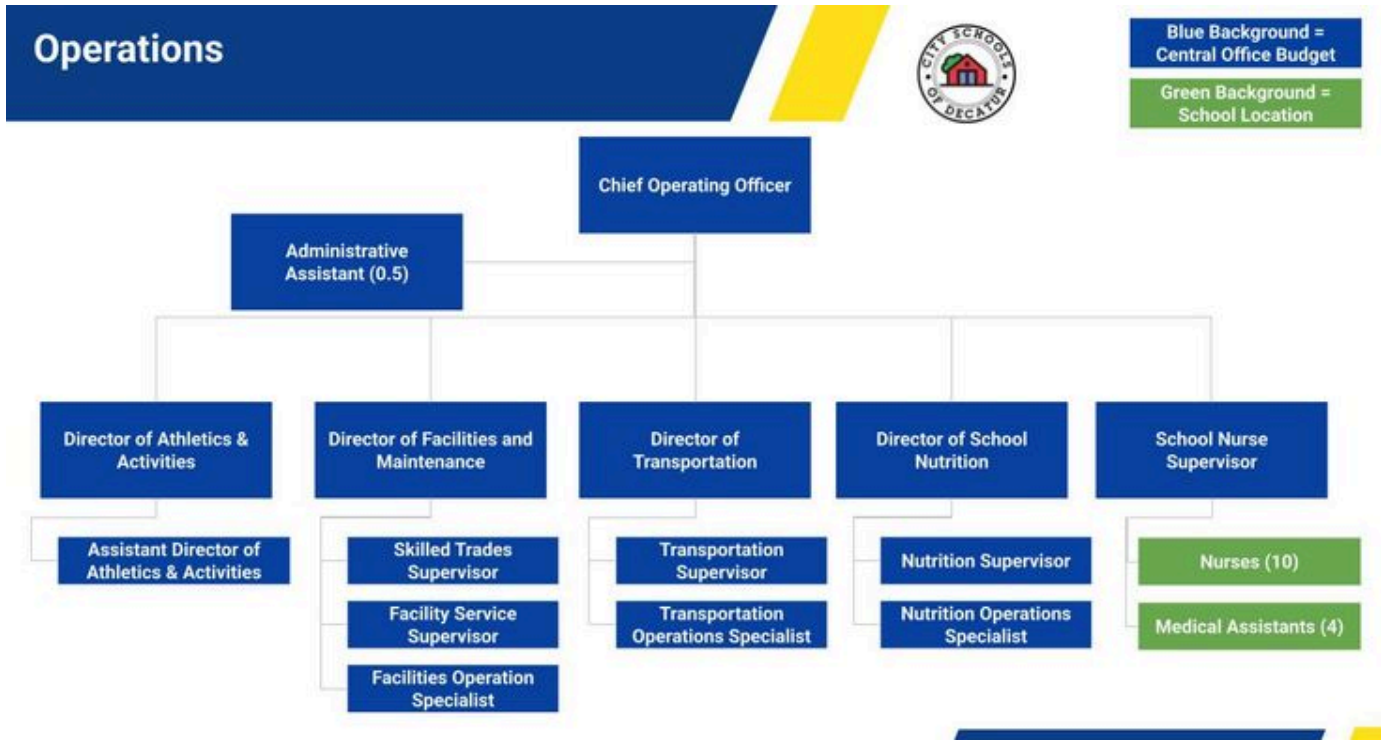
Eston Melton
Chief of Safety and
Technology Services



Adena Walker
Chief Human Resources Officer







Office of the Chief of Staff



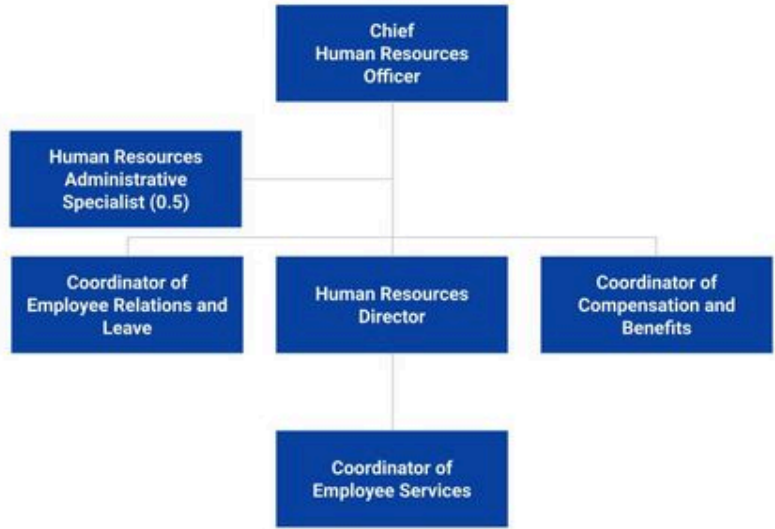
Blue Background =
Central Office Budget



Human Resources



Blue Background =
Central Office Budget





Vision and Mission

CITY SCHOOLS OF DECATUR



MISSION

We strive to cultivate an educational foundation that empowers students to realize their full potential, thrive as productive global citizens, ignite positive change, and create a more just and equitable world.

VISION

In partnership with our community, our mission is to inspire and enable student growth through meaningful and engaging learning experiences supported by highly qualified and caring educators in a safe and inviting environment.



Priorities

Instructional Leadership

Ensure City Schools of Decatur possess an instructional infrastructure which establishes the conditions for high-literacy instruction, producing improved outcomes for all students.

Organizational Leadership

Ensure City Schools of Decatur is an organization that builds the capacity of adults in order to sustain positive outcomes for all students.

Communications

Develop a strong relationship of trust with the City Schools of Decatur, board, and community.

Core Beliefs

Whole Learner Development

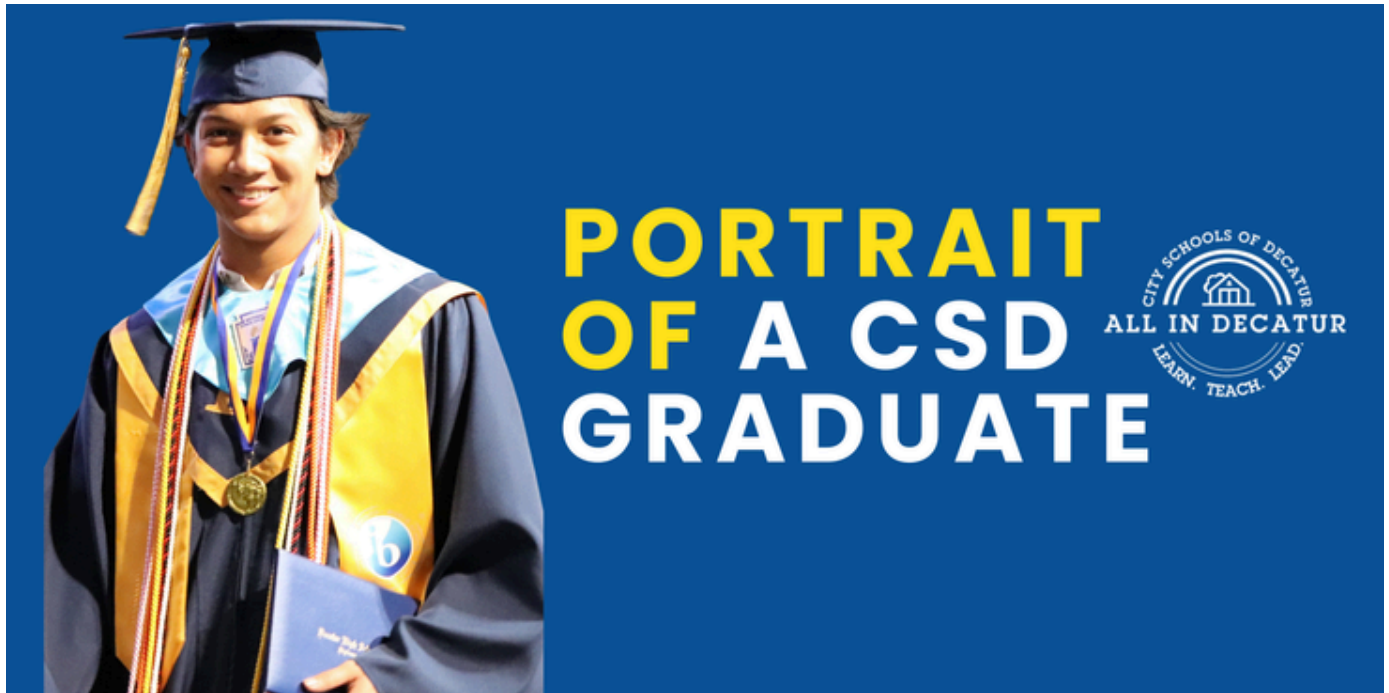
CSD is committed to ensuring every student's social, emotional, and cognitive growth and mental health. We believe our school must unearth the gifts and talents of our students while adjusting to the needs of our students rather than forcing our students to adapt to the system.

No Learner Marginalized

When we say ALL, we mean ALL, with deliberate focus on investing in students of color who have been historically marginalized the most. CSD will serve as a national model for anti-marginalization and systemic equity.

Future Driven

CSD recognizes that the current school model was born out of the 20th-century industrial education model and the need to update those practices and skills is evident. We continually ask, are we preparing students for "our past" or "their future?"



The **CSD** Portrait of a Graduate embodies our vision for the essential 21st-century skills, character traits, and social-emotional competencies required for student success in college, career, and life. CSD will utilize this graduate profile to help students transition from high school to what's next. We believe that the outlined characteristics are fundamental for our graduates to evolve into critical thinkers, advocates for equity, and responsible global citizens. CSD is dedicated to delivering a comprehensive education that extends beyond conventional academics. By embracing the Portrait of a Graduate, we strive to empower our students to become proactive agents of positive change in their communities and the world. CSD is committed to preparing our students for a future where they can thrive, contribute meaningfully, and have a lasting impact.

Five-Year Strategic Plan

Are You "All In Decatur"?

The City Schools of Decatur's "All In Decatur" five-year strategic plan is community inspired, student centered, and equity focused. The plan offers CSD a clear student-centric focus as we address and rectify a diversity of disparities. This strategic focus for 2023-2028 aims to bring out the best in our students, educators, families, and city through exceptional, inclusive public education.

In January 2022, the CSD Board of Education recognized the importance of developing a new strategic plan. Following the challenges posed by the COVID-19 pandemic and the rapidly changing landscape of the 21st century, we saw an opportunity to reshape our schools to cater to students' individual needs while supporting their social, emotional, and cognitive well-being.

This comprehensive plan was crafted over a year, with a deliberate effort to involve all stakeholder groups and prioritize historically marginalized voices throughout the process. School and district leaders were pivotal in steering these holistic and intentionally inclusive initiatives.



LEARN. TEACH. LEAD.

WHAT IS ALL IN DECATUR?

City of Decatur's five-year strategic plan to bring out the best in our students, educators, families, and city through outstanding, inclusive public education.



THREE FOUNDATIONAL BELIEFS

WHOLE LEARNER DEVELOPMENT

CSD is committed to ensuring every student's social, emotional, and cognitive growth and mental health.

NO LEARNER MARGINALIZED

When we say ALL, we mean ALL, with a deliberate focus on investing in students of color who have been historically marginalized the most.

FUTURE-DRIVEN

CSD recognizes that the current school model was born out of the 20th-century industrial education model and the need to update those practices and skills.



PRIORITY OUTCOMES

CSD will cultivate scholars to become leaders who live healthy, self-sufficient lives, be lifelong learners, participate in productive civic engagement, and feel fulfilled in their careers.

CSD will improve opportunities, access, and classroom environments so all scholars can achieve high academic results, equitable representation in advanced classes, and equitable discipline outcomes.

FIVE THINGS TO KNOW

- 1 Re-centers the school district's focus on students.
- 2 Weaves equity into the fabric of everything we do.
- 3 Reimagines what school looks like to meet the needs of ALL students.
- 4 Creates a space where every student feels included.
- 5 Incorporates feedback from all stakeholders throughout Decatur.

MEASURES OF SUCCESS:

- ✓ All scholars will be skilled readers by the end of third grade.
- ✓ Every school environment will be inclusive for all students.
- ✓ Every student will be safe, seen, and successful.
- ✓ Every student will have a high-quality learning experience because every teacher is a great teacher.



City Schools of Decatur | 125 Electric Avenue, Decatur, GA 30030 | P: 404-371-3601
 Email: communications@csdecatur.net

FOUR STRATEGIC ACCELERATORS

LEARN. TEACH. LEAD.

INITIATIVE	1	2	3	4
OBJECTIVES	<p style="text-align: center;">Student Success in All Areas</p> <p style="text-align: center;">The CSD Student Experience: Preparing to Lead a Better World</p> <ul style="list-style-type: none"> Deliver high-quality, standards-based instruction Provide meaningful and relevant assessments, using results to maximize student growth Embed career, college, and life preparedness Close the achievement gap 	<p style="text-align: center;">Building and Sustaining an Engaging and Inclusive Culture</p> <p style="text-align: center;">The CSD Cultural Experience: Connections, Culture, and Community (C3)</p> <ul style="list-style-type: none"> Amplify student voice Strengthen and align stakeholder engagement to focus on student outcomes, ensuring all students are safe, seen, and successful Fully implement a Future Readiness Skills Framework Expand and diversify student offerings to address academic, arts, athletic, and affective needs 	<p style="text-align: center;">Cultivating and Retaining High-Quality Professionals</p> <p style="text-align: center;">The CSD Staff Experience: From Hire to Retire</p> <ul style="list-style-type: none"> Compensate staff competitively Create professional development pathways (High-Quality Professional Learning) Develop comprehensive mentorship programs Expand university and like-minded organization partnerships to increase career pipelines 	<p style="text-align: center;">Organizational Effectiveness and Excellence</p> <p style="text-align: center;">The CSD Sustainable Experience: Future Ready Classrooms</p> <ul style="list-style-type: none"> Ensure financial transparency and sustainability Create interoperable data systems Build a environmentally sustainable emissions Early Childhood Learning Center Establish equitable access to and within all facilities <div style="text-align: center; margin-top: 20px;"> <p>ALL IN DECATUR</p> <p>LEARN. TEACH. LEAD.</p> </div>

*A Future Readiness Skills Framework addresses self-awareness, self-management, social awareness, relationship skills, and responsible decision-making in the classroom, school, and community.

Fund Descriptions and Structure

Fund Accounting

Fund accounting is a system of accounting used by governments to track specific activities. The focus of fund accounting is on accountability, rather than profitability. Funds are categorized by fund type and have separate rules about what money goes in and how it is spent.

Fund Financial Statements

Fund financial statements, which are used as the reporting basis for the Budget Book, provide detailed information about the school district's major funds. The district uses many funds to account for a multitude of financial transactions. However, these funds' financial statements focus on the district's most significant funds. The district's major governmental funds are the general fund, the capital projects funds, and the debt service fund.

Governmental Funds: Most of the district's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, in which cash and all other financial assets can readily be converted to cash.

The district reports the following appropriated major governmental funds:

- The **General Fund** is the district's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. All departments operate within the General Fund.
- **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes.
- **Capital Projects Funds** account for and report financial resources, including the Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds, and grants from the Georgia State Financing and Investment Commission that are restricted, committed, or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.
- **The School Nutrition Program Fund** primarily accounts for federal, state, and local sources, with the largest portion derived from federal reimbursements for meals served under the National School Lunch Program and School Breakfast Program. These programs provide financial assistance to schools to offer free, reduced-price, or low-cost meals to eligible students.

Accounting Structure

A school's accounting structure refers to the **system of financial management and procedures used to record, track, and report all financial transactions** within the school. This includes the following:

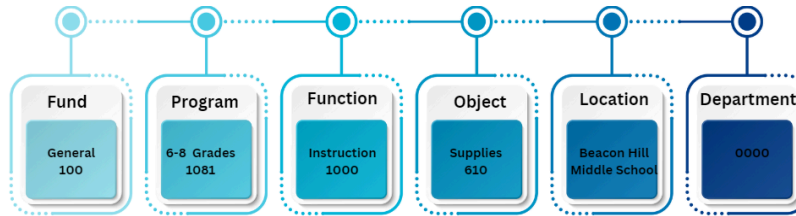
- **Fund accounting:** Categorizing and managing funds based on their source and intended use (e.g., general funds, restricted funds, grant funds).
- **Revenue management:** Tracking income from sources such as tuition, fees, grants, donations, and fundraising activities.
- **Expense management:** Recording and tracking expenses such as payroll, supplies, maintenance, and student programs.
- **Budgeting and forecasting:** Creating and monitoring budgets to plan for and manage financial needs and changes.
- **Financial reporting:** Generating financial statements (such as income statements, balance sheets, and cash flow statements) to provide a clear picture of the school's financial health.
- **Internal controls:** Implementing measures to safeguard assets, ensure data accuracy, and prevent fraud and mismanagement.
- **Compliance:** Adhering to relevant laws, regulations, and reporting requirements, such as those related to federal student aid programs or generally accepted accounting principles (GAAP).
- **Recordkeeping:** Maintaining accurate and auditable records, including a clear audit trail for all financial activities.

Effective school accounting structures are essential for the following:

- **Transparency and accountability:** Demonstrating how funds are being used to stakeholders.
- **Sound financial decision-making:** Providing the necessary information for informed choices about resource allocation and financial planning.
- **Achieving educational goals:** Ensuring financial stability and supporting the provision of quality education.
- **Compliance with regulations:** Avoiding penalties, fines, and loss of funding due to non-compliance.

Chart of Accounts

The chart of accounts is a listing of all accounts, or nomenclature, used in the general ledger (GL) of an organization to aggregate information into an entity's financial statements. CSD's chart of accounts is organized by fund, program, function, objection, location, and department. There is a generally accepted numbering structure for the accounts, so everyone's account appears in roughly the same order and with similar numbering. Each account has a specific number to signify the fund, program, function, object, location, and department. Below is a visual representation of the chart of accounts and an example of each level.



The chart of accounts consists of all the financial accounts in a company's or organization's GL. It categorizes transactions into such primary accounts as assets, liabilities, equity, expenses, and revenue. They are grouped into categories that correspond to the structure of an organization's financial statements. In accounting, each transaction recorded is categorized according to its account and sub-account to help keep the books organized. These GL accounts are used to categorize every financial transaction an organization makes and offer even an outsider a holistic view of an organization's assets, expenditures, and income, all in a single place.

Classification of Revenue and Expenditures

Budgeting

Budgeting is the allocation of resources (often scarce) among various competing alternatives.

Classification of Revenue

A complete list of revenue terms and definitions can be found in the glossary and a more extensive list can be found at the Georgia Department of Education (GDOE):

<https://www.gadoe.org>

The main sources of revenue for the City Schools of Decatur:

- Local sources (taxes) and other local sources: Includes revenues from local property taxes, sales, tuition, dues, fees, and donations (any revenue generated from the city is considered local).
- State sources: Includes revenue from the State of Georgia, such as Quality Basic Education (QBE) and state grants.
- Federal: Includes revenues from federal grants.

Classification of Expenditures

Expenditures are primarily classified and/or organized as specified in the chart of account by fund, program, function, object, location, and department. A description of functions and objects appears below. A more extensive list of expenditure terms and definitions can be found at the GDOE:

<https://www.gadoe.org>

Functions

Functions describe the activity for which a service or material is acquired. Functions are classified into five board areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other outlays. Functions are further broken down into sub-functions and areas of responsibility.

INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.), which assist in the instructional process. Note: Counselors and technology specialists funded through QBE are allowable charges to this function for expenditure control purposes.

PUPIL SERVICES (2100)

Pupil services are 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 included are supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

Technical and logistical services are 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. Included are 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. Effective FY 2018, all instructional staff training (professional development) costs were reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

INSTRUCTIONAL STAFF TRAINING (2213)

This category is for 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. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in Function 1000.

EDUCATIONAL MEDIA SERVICES (2220)

These activities are concerned with directing, managing, and operating educational media centers. Included are school libraries, audiovisual services and educational television.

FEDERAL GRANT ADMINISTRATION (2230)

This function code includes activities concerned with the demands of federal programs grant management. Federal indirect cost charges should continue to be charged to 2300-880.

GENERAL ADMINISTRATION (2300)

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in the 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 (2400)

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

SUPPORT SERVICES - BUSINESS (2500)

Activities concerned with the fiscal operation of the LUA, 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 (2600)

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 SERVICES (2700)

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 (2800)

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 (2900)

All other support services not properly classified elsewhere in the 2000 series.

SCHOOL NUTRITION PROGRAM (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ENTERPRISE OPERATIONS (3200)

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

COMMUNITY SERVICE OPERATIONS (3300)

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a childcare center for working mothers, etc.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

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.

OTHER OUTLAYS (5000)

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

DEBT SERVICES (5100)

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to Function 2500.

Objects

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided.

- 100 Personnel Services (Salaries)
- 200 Personnel Services (Employer Benefit Costs)
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses

A more extensive list of objects can be found at GDOE's website:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

Objects and Fund Balance

Objects

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, which may be further subdivided.

- 100 Personnel Services (Salaries)
- 200 Personnel Services (Employer Benefit Costs)
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses

A complete list of objects may be found at the following site:

<https://www.gadoe.org>

Fund Balance

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The district's fund balances are classified as follows:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The fund balance is traditionally used to balance the budget when expenditures exceed revenue or to fund one-time initiatives.

A minimum fund balance of 4%-15% is board policy.

Fund Balance

A school district fund balance represents the **financial resources available to the school system**. It is essentially the difference between the school district's assets (such as cash and investments) and its liabilities (such as outstanding expenses). The fund balance is a financial cushion that helps school districts manage expenses and avoid borrowing.

Why Is a School District's Fund Balance Important?

- **Manages cash flow:** School districts often receive revenue (property taxes, state aid) at different times throughout the year other than when expenses (such as salaries) must be paid. Fund balances help bridge this gap and stabilize cash flow.
- **Prepares for unexpected expenses:** Fund balances allow districts to maintain services during crises, such as natural disasters or pandemics.
- **Enhances credit rating:** A healthy fund balance can lead to a better credit rating, potentially saving the district millions in borrowing costs.

Classification of Fund Balances

In governmental fund accounting, as outlined by the Governmental Accounting Standards Board (GASB) Statement 54, fund balances are categorized based on the constraints placed on their use. These classifications, from most to least restrictive, are as follows:

- **Nonspendable Fund Balance:** Amounts that cannot be spent because they are not in a spendable form (such as inventories) or are legally or contractually required to be maintained intact (such as the principal of a permanent fund).
- **Restricted Fund Balance:** Amounts limited by external parties (e.g., grants, donations, or legislation) for specific purposes.
- **Committed Fund Balance:** Amounts formally designated for specific purposes by the district's highest decision-making authority (e.g., the school board).
- **Assigned Fund Balance:** Amounts the district intends to use for a particular purpose, but these intentions are not as formal as restricted or committed funds.
- **Unassigned Fund Balance:** The residual classification for the General Fund, representing the amount that is not restricted, committed, or assigned.

It is important to note that while a positive fund balance means the fund has financial resources available to finance expenditures, it doesn't always represent readily available cash in the bank. It includes various financial elements.

Measurement Basis of Accounting and Budgeting

Basis of Budgeting

All governmental funds use the modified accrual basis of accounting. The district's basis of budgeting and accounting is the same.

Revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). The revenue budget should include all revenues anticipated within the fund in a given fiscal year, and generally, they are segregated by source (e.g., property taxes, Quality Basic Education Act revenues). In addition to revenues, the category "other financing sources" may also be used. Generally, this category describes financial resources that are non-revenue receipts but are treated as revenue to an individual fund within a district. Included in this classification are proceeds from the sale of bonds, the sale (or compensation for the loss) of fixed assets, and interfund operating transfers. The available fund balance at the beginning of the fiscal year, which may be spent in the subsequent year's budget, is also considered a financial resource for budget purposes.

Revenues are recognized when the revenue source is considered measurable and available. Measurable means the amount of revenue can be determined and available, meaning that the revenue has been collected or will be collected soon enough after the end of the year (typically within 60 days) to pay liabilities outstanding at year-end.

Generally, expenditure budgets are considerably more detailed than revenue budgets. Governmental expenditures are classified in several ways. An important aspect of expenditure budgets is the legal level of budgetary control. This is the level that may not be over expended without the school board's approval. CSD Board Policy DC (Annual Operating Budget) governs this level of control.

In addition to expenditures, the category "other financing uses" may be used. This category is reported similarly to "other financing sources" and includes transactions that reduce equity in an individual fund but do not reduce the total equity of the district.

Expenditures are recognized when the following occurs:

- The transaction is measurable (i.e., the district can determine the amount of the expenditure, usually once the invoice is received); and
- The liability has been incurred (i.e., the goods or services have been received); or
- The liability has or will be liquidated from current revenues (i.e., the district pays the invoice in the current year or shortly thereafter).

Basis of Accounting

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the school district gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from sales taxes is recognized in the fiscal year in which the underlying transaction (sale) takes place. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The school district uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The school district considers certain revenues reported in the governmental funds to be available if they are collected within 60 days after year-end. The school district considers all intergovernmental revenues to be available if they are collected within 120 days after year-end. Property taxes, sales taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities are reported as other financing sources.

¹⁰ Annual Financial Report, Basic Financial Statements Note 2

Budget Development Process

Budget Process for All Funds

The budgetary process of a school district is a local decision. Although the state requires a school district to adopt a budget of all local funds before the beginning of the fiscal year, the process and details of the budget are based on local budgetary policies and practices. City Schools of Decatur's budget process is ongoing with a continued focus on supporting the academic achievement of all students. The budget process exists to meet state code requirements, provide a means to allocate resources, and represent fiduciary responsibilities as a good steward of public funds. The Georgia Department of Education (GDOE) requires school boards to adopt balanced budgets annually.

The budget is a continuous process of planning, preparing, and adopting that evolves into reporting, monitoring, and amending financial statements. School budgets are developed using board-approved formulas and guidelines that ensure equity funding for all schools. GDOE requires the school board to adopt a budget by July 1st of the fiscal year to which the budget applies.

Planning

Planning activities include identifying and prioritizing educational needs and forecasting available resources to fund those needs. This is an ongoing process that requires collaboration with the central office, instructional, and operational staff year-round.

Preparation

Preliminary school budgets are based on the projected enrollment associated with the full-time enrollment reports submitted by the GDOE, instructional plans, strategic initiatives, estimated resources, contractual requirements, and anticipated inflationary issues.

Challenges

The district is limited to two main sources of revenue, which are property taxes and state funds allocated based primarily on student enrollment. One of the principal issues in developing the budget was declining state revenue due to a projected decrease in enrollment, which resulted in a decrease in state revenue. Additionally, the cost of state health increased per member per month for employees. The district's main budget priority for FY 2026 was to increase salaries. To address these issues, the district relied heavily on revenue from local property taxes, which is the only revenue source where there is flexibility to increase revenue. The district did not roll back or decrease the millage rate but kept it consistent with the previous year to fund increased salaries, supplement lost revenue from declining enrollment, and fund state-mandated increases.

Forecasting

Forecasting available resources and requested appropriations will identify the funding available and the financial capability of the budget to sustain projected expenditures. Listed below are the primary funding sources:

- State allocations/Quality Basic Education (QBE): Revenue assumptions are made based on the governor's State of the State address and student enrollment.
- Preliminary appraisal: The tax commissioner provides the preliminary appraisal values.
- Tax millage rates: The first read of millage rates is given, and public meetings are held.

Analysis and Review

All budget requests are developed with the support and analysis provided by the Finance Division. The Finance Division creates a template with an itemized list of the department/school account numbers, account descriptions, and the budget and actual expenditures for the last two years. A column is also included for the budget managers to enter their FY26 requests, with a section for a narrative to justify each request. The previous budgets and actual expenditures are included for historical data only and do not automatically roll to the next fiscal year. All budget requests must be requested, justified, and presented to the executive cabinet for review to ensure compliance with the district's strategic accelerators. School budgets are based on a per-pupil expenditure amount and the school allotment guidelines. Principals have the autonomy to allocate operational funds based on the strategic plan and their school leadership teams.

Adoption and Approval

In the latter part of the development process, a districtwide consolidated budget is drafted. This tentative budget reflects the results of an internal review of the budget requests conducted by the superintendent, chief financial officer, and executive cabinet.

By law, the Board of Education shall hold at least two public hearings to receive public input on the proposed budget. After the budget hearings, changes can be made that reflect public input. Budget adoption at the next legislative meeting of the school board is the final step.

Implementation

The City Schools of Decatur's fiscal year begins on July 1st and ends on June 30th. The Finance Division consistently reviews and modifies individual budgets to ensure that the school district is on target with projected spending.

Review and Assessment

The budget is an important management tool for all stakeholders, including taxpayers, the school board, the administration, school-level managers, and teachers. The school board receives a monthly report of the expenditures and revenue and what percentage of the budget has been used for the year. The rate of expenditure is important for cash flow purposes to ensure that the district always has available assets to sustain daily operations. The success of the budgeting process is a group effort and requires collaboration with various stakeholders.

Fiscal Responsibility

As custodians of public funds, the district operates with purpose and commitment to manage those funds with transparency, honesty, and integrity to ensure that the district continues to operate effectively and efficiently and to build and maintain public trust. To meet these criteria, budgets have been formulated using clear and precise directions to budget managers in the construction of their budgets.

Budget Timeline

FY26 Budget Calendar

Activity	Date	Location
Community Input on Budget Priorities	Ongoing	Link on district's website
Budget Timeline Draft Review	9/10/2024	Prework
Budget Timeline Adoption	10/8/2024	Regular Board Meeting
FY25 School Allotment Guidelines Review	10/8/2024	Regular Board Meeting
Budget Parameters and Priorities Discussion	11/12/2024	Board Work Session
FY24 Budget Review	11/12/2024	Regular Board Meeting
School Allotment Guidelines Discussion	11/19/2024	Board Retreat - DHS PAC
FY25 Salary and Benefits Atlanta Metro Comparison Discussion	11/19/2024	Board Retreat - DHS PAC
FY25 Mid Year Budget Amendments Requests	12/10/2024	Regular Board Meeting
School Allotment Guidelines, Budget Parameters and Priorities Adoption	12/10/2024	Regular Board Meeting
FY24 Financial Audit Presentation	1/14/2025	Regular Board Meeting
Tax Commissioner's Office Presentation	2/11/2025	Regular Board Meeting
City Manager Presentation	2/11/2025	Regular Board Meeting
5-year financial review and FY26 Preliminary Budget Draft Presentation #1	2/11/2025	Regular Board Meeting
FY26 Preliminary Budget Draft Presentation #2	3/11/2025	Regular Board Meeting
Use of Federal, State, and SPLOST Funds Presentation	3/11/2025	Board Work Session
Community Meeting (Budget Q&A)	3/25/2025	Fifth Avenue Upper ES
FY26 Tentative Budget Approval	4/15/2025	Regular Board Meeting
Board of Education Community Meeting	4/23/2025	Westchester ES
FY26 Public Budget Hearing (1 of 2 - 8am)	05/08/2025	Special Board Meeting
FY26 Public Budget Hearing (2 of 2 - 4:30pm)	5/8/2025	Special Board Meeting
FY26 Approval of Final Budget	5/13/2025	Regular Board Meeting
Tentative Approval of Millage Rate	5/13/2025	Regular Board Meeting
Public Millage Rate Hearing (1 of 3)	6/12/2025 (9AM)	Special Board Meeting
Public Millage Rate Hearing (2 of 3)	6/12/2025 (6:15PM)	Special Board Meeting
Public Millage Rate Hearing (3 of 3) and Final Adoption of Property Tax Millage Rate	6/20/2025 (6PM & 6:30PM)	Special Board Meeting
Scheduled dates for millage rate hearings/adoption contingent upon receipt of tax digest information from tax officials		

Budget Administration and Management Process

The management and administration of the budget takes place in the Finance Division. The budget feedback link is open indefinitely, and feedback on the budget is received throughout the year from various stakeholders. The chief financial officer presents monthly financial reports at all Board of Education meetings.

Monthly Financial Reports

The chief financial officer presents monthly financial reports on all funds. The report includes a presentation of each fund (revenues, expenditures, excess/deficit, collection percentage, and expenditure percentage).

General Fund - April 2025

MONTH	REVENUE*	EXPENDITURES*	EXCESS/(DEFICIT)*	** FUND BALANCE*
JUL - 24	\$ 24,929,215	\$ 3,072,615	\$ 21,856,600	
AUG - 24	\$ 2,389,855	\$ 7,900,082	\$ (5,510,227)	
SEPT - 24	\$ 3,996,347	\$ 8,064,149	\$ (4,067,802)	
OCT - 24	\$ 3,900,654	\$ 8,556,092	\$ (4,655,438)	
NOV - 24	\$ 5,449,447	\$ 8,236,728	\$ (2,787,281)	
DEC - 24	\$ 6,566,505	\$ 8,001,880	\$ (1,435,376)	
JAN - 25	\$ 27,989,763	\$ 8,605,319	\$ 19,384,444	
FEB - 25	\$ 4,544,203	\$ 8,331,317	\$ (3,787,114)	
MAR - 25	\$ 4,699,280	\$ 8,211,352	\$ (3,512,072)	
APRIL - 25	\$ 7,568,712	\$ 8,679,728	\$ (1,111,017)	
TOTAL	\$ 92,033,981	\$ 77,659,263	\$ 14,374,718	\$ 33,545,812

* Numbers subject to slight changes **\$19,149,182 Beginning fund balance included in total

Highlights

- Collected - 89%
- Expended - 76%
- Approximately \$1M deficit deducted from the fund balance
- General Fund Expenditure Budget as of 4/30/2025 **\$107,027,871**

Capital and Debt Funds - April 2025

MONTH	REVENUE*	EXPENDITURES*	EXCESS/(DEFICIT)*	FUND BALANCE*
JUL - 24	\$ 21,866	\$ 92,645	\$ (70,779)	
AUG - 24	\$ 603,915	\$ 807,965	\$ (204,050)	
SEPT - 24	\$ 618,027	\$ 1,279,263	\$ (661,236)	
OCT - 24	\$ 590,919	\$ 1,246,394	\$ (655,475)	
NOV - 24	\$ 608,025	\$ 823,087	\$ (215,062)	
DEC - 24	\$ 596,385	\$ 811,796	\$ (215,411)	
JAN - 25	\$ 696,554	\$ 877,892	\$ (181,339)	
FEB - 25	\$ 553,421	\$ 546,984	\$ 6,437	
MAR - 25	\$ 562,597	\$ 436,769	\$ 125,828	
APRIL - 25	\$ 597,389	\$ 1,273,677	\$ (676,288)	
TOTAL	\$ 5,449,097	\$ 8,196,473	\$ (2,747,375)	\$ 4,562,621

* Numbers subject to slight changes

Highlights

- Collected - 76%
- Expended - 75%
- \$676,288 deficit deducted from the fund balance
- Capital and Debt Fund Adopted Budget **\$10,109,795**
- Capital and Debt Fund Budget with FY24 rollover purchase orders **\$12,738,735**

Cost of Goals and New Initiatives

As part of the new superintendent's strategy to ensure strategic priorities are met, organizational changes for FY26 include the following:

- Restructuring of the MTSS department - (\$296,793)
- The addition of two student outcomes supports positions at K-5 schools - \$278,806
- Addition of three security associates - \$347,469
- Addition of PE paraprofessional (Fifth Avenue Upper Elementary) - \$58,714
- Addition of a classroom teacher (Talley Street Elementary) - \$96,337
- Addition of the executive director of school improvement - \$212,821
- Movement of the director of assessment and accountability to the interim middle school principal - (\$9,491)
- Movement of the middle principal to the upper-elementary principal- \$4,723
- Movement of upper-elementary principal to director of assessment and accountability- \$4,127
- Removal of media clerks in K-2 - (\$85,234)

Parenthesis indicates negative

Fiduciary and Budgetary Goals

Student Success in All Areas

- Invest in equitable outcomes for all students, i.e., closing the achievement gap, strategic staffing, and early college readiness insight via PSAT 8/9.
- Invest in the Early Childhood Learning Center.

Building and Sustaining an Engaging and Inclusive Culture

- Support the launch of a comprehensive Social-Emotional Learning Framework.
- Invest in safety and security for all students and staff.

Cultivating and Retaining High-Quality Professionals

- Maintain a competitive compensation structure for all employees.
- Fund state-mandated increases for health benefits.
- Maximize revenue from state Quality Basic Education (QBE) by improving full-time equivalent (FTE) count coding, scheduling, and staffing allocations.

Organizational Effectiveness and Excellence

- Present a balanced budget.
- Seek alternative funding sources, such as grants, rebates, tuition, etc.
- Maintain a fund balance between 4%-15% of projected expenditures.
- To the extent possible, be revenue-neutral as defined by the tax rollback form.
- Ensure the budget is aligned with the district's strategic accelerators.
- Invest in an Enterprise Resource Planning (ERP) system to automate and manage core business functions in finance and human resources.
- Ensure a transparent modified zero-based budgeting process.
- Identify opportunities for cost efficiencies.

District/State Budget and Financial Items

Board Policy DC: Annual Operating Budget	Status: ADOPTED
Original Adopted Date: 01/09/2024 Last Revised Date: 11/12/2024 Last Reviewed Date: 11/12/2024	

In support of student success and the responsible stewardship of public funds, the Board of Education shall annually approve a final, balanced budget. City Schools of Decatur defines a balanced budget as one in which the total expected revenues are equal to the total expenditures. The budget shall be prepared in accordance with Georgia law and State Board of Education policy.

The Superintendent shall annually prepare a draft budget for the coming fiscal year. The fiscal year for the school system shall be from July 1 to June 30 of the succeeding calendar year.

In the budgeting process, the Board of Education shall conduct pre-budgeting discussions with the Superintendent to establish informal understandings of budget priorities, opportunities, challenges, and/or restrictions. The draft budget shall be submitted to the Board in sufficient time to allow thorough review and discussion of projected 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 operation. The budget shall be adopted and approved by the board at the legal level of budgetary control, which is the fund level.

Prior to the formal adoption of the budget, at least two public hearings on the budget will be held. These meetings are 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.

The Superintendent is authorized by the Board to transfer appropriations within "function" as necessary to staff and equip schools; provided, however, that any amendment which involves new non-school-based positions or changes in allotment formulas requires approval by the Board of Education. Board approval is required for a General Fund department budget transfer between functions when the total of such transfer exceeds \$100,000. Special Revenue Fund or Grant budget adjustments up to \$1,000,000 may be made without Board approval, but reported at the following Board meeting as information.

The Board of Education shall continually strive to develop operating budgets that appropriate sufficient funds each year to establish reserves in accordance with the reserves defined in Policy DCL. Should the budget-ending fund balance not be sufficient to establish the defined reserves, a plan to restore the reserves will be established within the budget process.

Board Policy DB: Planning, Programming, Budgeting System	Status: ADOPTED
Original Adopted Date: 04/23/2024 Last Reviewed Date: 04/23/2024	

Annually, the District’s administration shall prepare a budget document to reflect the most recent Board-approved budget of City Schools of Decatur.

The format of the document shall present the District budget and pertinent information in an organized and comprehensive document to facilitate the reader’s knowledge of the District’s budget development, management, and processes. It shall include financial information for the current budget year and from the previous fiscal years. The document format should follow the standards set forth by school business professionals of the Association of School Business Officials International (ASBO) and/or the Government Finance Officers Association (GFOA).

The purpose of this budget document is to provide policy information, serve as an operational guide and financial plan, and to be a comprehensive communication tool for the District’s stakeholders, including students, parents, staff, constituents, and elected officials.

The document shall contain four major sections.

1. The Executive Summary is the first major section of the City Schools of Decatur budget document. The Executive Summary highlights essential information contained in the budget. Users may rely on this section for an overview. This section should include numerous charts and graphs to assist the reader in understanding the information provided in the District’s budget.
2. The Organizational Section includes the City Schools of Decatur organizational and management structure, organizational charts, and the policies and procedures governing the budget development process.
3. The Financial Section presents budget data at summary and detail levels for all financial funds managed by the City Schools of Decatur. It begins with a financial representation of the revenue and expenses of all funds combined, and then represents each fund individually, from general funds and other funds. Descriptions of revenue sources and expenditure needs are to be provided in this section.
4. The Informational Section includes information of interest to City Schools of Decatur employees and the community, including local taxes, student enrollment and demographics, the academic calendar and related staffing concerns, cost of education, and an overview of each department’s contributions. A glossary shall be included in this section.

The Administration shall submit a copy of this document to ASBO and/or GFOA and their budget award program(s) to demonstrate best practices, transparency, high quality, and excellence in school budget presentation.

The Board of Education shall ensure that the Superintendent and/or appropriate staff prepare an annual financial and budget report, which shall be approved by the Board and submitted to the State Department of Education in accordance with procedures and timelines established by the State Department of Education.

The non-appropriated annual budget shall be adopted at the legal level of budgetary control, which is the aggregate level. Expenditures may not exceed the total appropriation at the aggregate level by function without the Board's approval.

The Superintendent shall provide timely notice to the Board of any actual or anticipated substantial deviations from the adopted budget.

<p>Board Policy DCL: Fund Balance</p>	<p>Status: ADOPTED</p>
<p>Original Adopted Date: 10/11/2022 Last Reviewed Date: 10/11/2022</p>	

The Board of Education has enacted this policy in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The School District's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

The Board of Education will spend the most restricted dollars before the less restricted in the following order:

1. Nonspendable (if funds become available)
2. Restricted
3. Committed
4. Assigned
5. Unassigned-The goal of the School District is to maintain as unassigned fund balance of between 4% -15% based on annual budgeted expenditures.

The responsibility for designating funds for specific classifications shall be as follows:

Committed Fund Balance – Funds of the School District are to be committed to projects or programs by official action of the Board of Education and uncommitted in the same manner. Funds may be committed prior to the end of the fiscal year, with a corresponding amount determined in the subsequent fiscal year.

Assigned Fund Balance – Funds of the School District may be assigned by the Superintendent or his/her designee. The accounting records should reflect sufficient documentation to support an assignment of funds by the Administration.

Board Policy DFC: Federal Funds	Status: ADOPTED
Original Adopted Date: 10/11/2022 Last Reviewed Date: 10/11/2022	

The Board of Education ("Board") shall take advantage of programs funded by the federal government as it deems appropriate and in the best interest of the School District ("District").

The Superintendent shall be authorized to submit grant applications for federal programs in which the District participates and to establish and maintain a system for administering federal funds awarded to the District. The Superintendent or his or her designee shall develop procedures to ensure that the following requirements are met:

1. The financial management system establishes control over, and accountability for, all funds, property, and other assets acquired through federal funds. Safeguards are in place to ensure that all assets are used solely for authorized purposes.
2. All program expenditures, including travel costs, are reviewed to ensure that federal funds are expended only for allowable activities and in accordance with applicable cost principles.
3. Procurement activities are conducted in compliance with federal procurement standards, including written rules covering conflicts of interest for employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest.
4. Internal controls over federal funds awarded to the District are established and maintained in compliance with state and federal laws, regulations, and the terms and conditions of the federal award.

Board Policy DFK: Gifts and Bequests	Status: ADOPTED
Original Adopted Date: 10/11/2022 Last Reviewed Date: 10/11/2022	

It shall be the policy of the Board of Education that the Board or the Superintendent or designee shall accept or deny donations to the school system from any source, including booster clubs, in accordance with the following provisions.

Any gifts or donations presented to an individual school and/or the total school system that would obligate the school system to future operating or upkeep costs must be approved by the Board of Education. All other gifts or donations may be approved by the Superintendent or designee.

In accepting any donations as items or services to the athletic programs of the school system, the Superintendent or designee shall establish a valuation of the donation and may request from the donor a valuation or an accounting of actual costs incurred regarding the donation. The Superintendent or designee also may set a valuation for donations to other programs as appropriate or required for accounting purposes.

Upon acceptance, the gifts or donations become the property of the school system and are subject to the laws, rules, and regulations that govern the school system.

The Superintendent is authorized to develop and implement additional administrative regulations to govern the acceptance of gifts, donations, grants, or bequests to the school system.

<p>Board Policy DIB: Financial Reports</p>	<p>Status: ADOPTED</p>
<p>Original Adopted Date: 11/12/2024 Last Reviewed Date: 11/12/2024</p>	

The Superintendent, or designee, shall present monthly summary financial statements containing an account of expenditures and revenues. The financial reports shall be reviewed by the Board of Education and shall be open to review by the public at the regular Board meeting. The Superintendent, or designee, shall also submit annual financial reports as required to the Georgia Department of Education and the Georgia Department of Audits.

The district's accounting system is in conformance with generally accepted governmental accounting principles. Federal funds also are accounted for in conformance with the Uniform Guidance issued by the U.S. Office of Management and Budget and any applicable state requirements.

Financial reports and statements shall be maintained by the Superintendent or designee in accordance with regulations prescribed by the State Board of Education and the Governmental Accounting Standards Board (GASB).

The Superintendent, or designee, shall present monthly summary financial statements showing the receipt of funds, the source of funds, disbursements, appropriation, encumbrances, balances, and other information as required by the Local and/or State Board of Education.

For financial reporting purposes only, the City Schools of Decatur Board of Education has established the capitalization limit of fixed assets at twenty-five thousand dollars (\$25,000.00). The school system will capitalize bulk purchases, consisting of similar assets, that are individually below the capitalization threshold, but are \$25,000 or more in aggregate and deemed to have an expected useful life of at least 1 year or greater.

Fixed assets shall be capitalized as follows:

- All land acquisitions
- All building/facility acquisitions and new construction
- Facility renovation and improvement projects costing \$25,000 or more
- Land improvement and infrastructure projects costing \$25,000 and more
- Equipment costing more than \$5,000 with a useful life beyond a single reporting period (generally one year)
- Purchases of equipment and facilities acquired through a debt financing arrangement that transfers ownership at the end of the contract
- Subscription-based information technology arrangements \$25,000 and more as required under GASB 96
- Computer software costing more than \$5,000 with a useful life beyond a single reporting period
- Intangible assets of internally generated computer software and all other intangible assets costing \$25,000 and more

The Chief Financial Officer (CFO) is responsible to the Superintendent for the preparation and submission of all necessary monthly, annual, and periodic financial reports.

<p>Board Policy DIE: Fraud Prevention</p>	<p>Status: ADOPTED</p>
<p>Original Adopted Date: 10/11/2022 Last Reviewed Date: 10/11/2022</p>	

The School District (“District”) shall not tolerate fraud, waste, abuse, or corruption of any kind and has an established system for the reporting of suspicious activities.

Definitions

Fraud: A false representation of a matter of fact, whether by words or by conduct, or by concealment of that which should have been disclosed, that is used for the purpose of misappropriating property and/or monetary funds from federal, state, or local grants and funds.

Waste: The thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of local, state, or federal resources to the detriment or potential detriment of the District. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

Abuse: Excessive or improper use of resources, or employing resources in a manner contrary to the natural or legal rules for their use. Abuse also includes intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources; extravagant or excessive use as to abuse one's position or authority.

Corruption: A form of dishonest or unethical conduct by a person entrusted with a position of authority, often to acquire personal benefit. Corruption may include many activities, including bribery and embezzlement.

Responsibilities

Employees and parties maintaining a business relationship with the District who suspect fraud, waste, abuse, or corruption, whether it pertains to federal, state, or local programs, should report their concerns to the Superintendent or his/her designee. If fraud, waste, abuse, or corruption is suspected by the Superintendent, such allegations should be reported to the Chair of the Board of Education.

All reports of suspected fraud, waste, abuse, or corruption shall be handled under the strictest confidentiality allowed under the law. Informants may remain anonymous as allowed by law but are encouraged to cooperate with investigators and to provide as much detail and evidence as possible of an alleged violation of this policy.

Any and all reports of suspicious activity and/or suspected fraud, waste, abuse, or corruption will be investigated. Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know until the results become subject to public disclosure in accordance with state and/or federal law.

Board Policy DJCB: Salary Deductions	Status: ADOPTED
Original Adopted Date: 10/11/2022 Last Reviewed Date: 10/11/2022	

Payroll deductions are authorized for the following reasons:

1. Dues for professional organizations;
2. Premiums on approved insurance/employee benefits plans;
3. Payments to approved tax deferred annuity plans;
4. Voluntary contributions or other payments to agencies complying with procedural requirements established by the Superintendent or designee; and
5. Legally mandated deductions, including those for garnishment, if applicable, and federal and state income tax, social security and retirement plans.

The Superintendent or designee shall develop a process for obtaining signed authorization from the individual employee, the timing of payroll deductions and any other matters necessary to implement this policy.

<p>Board Policy DJD: Expense Reimbursements</p>	<p>Status: ADOPTED</p>
<p>Original Adopted Date: 01/09/2024 Last Reviewed Date: 01/09/2024</p>	

City Schools of Decatur (“CSD”) acknowledges that authorized employees may incur expenses eligible for reimbursement as part of their assigned duties. Pre-approval for expense reimbursement may be required as outlined in the district regulations or accounting procedures.

Travel Reimbursements

The Board of Education recognizes the value of employees engaging in professional learning opportunities that align with the district’s vision, mission, and strategic plan. CSD employees who are authorized to travel as part of their assigned duties will be reimbursed in accordance with the policies prescribed by the Georgia State Accounting Office. Reimbursement for such expenses must be approved by the employee’s immediate supervisor and the Superintendent or the Superintendent’s designee.

When traveling on official business, employees are expected to exercise good stewardship and judgment. Employees should plan their travel arrangements at the lowest reasonable costs, resulting in the best value for the district. Virtual and teleconferencing instead of travel should be considered when possible.

Other Expense Reimbursements

Reimbursements for expenses incurred by personnel as part of their assigned duties will be made in accordance with regulations prescribed by the Georgia State Accounting Office. Reimbursement for such expenses must be approved by the employee’s immediate supervisor and the Superintendent or the Superintendent’s designee.

Fund Types and Titles

Fund Accounting

Fund accounting is a system of accounting used by governments to track specific activities. The focus of fund accounting is on accountability rather than profitability. Funds are categorized by fund type and have separate rules about what money goes in and how it is spent.

Fund Financial Statements

Fund financial statements, which are used as the reporting basis for the Budget Book, provide detailed information about the school district's major funds. The district uses many funds to account for a multitude of financial transactions. However, these funds' financial statements focus on the district's most significant funds. The district's major governmental funds are the General Fund, the Special Revenue Funds, the Capital Projects Funds, the School Nutrition Program Fund, and the Debt Services Fund.

Governmental Funds

Most of the district's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, in which cash and all other financial assets can readily be converted to cash.

The district reports the following appropriated major governmental funds:

- **General Fund** is the district's largest and primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. All departments operate within the General Fund. The main source of revenue for the General is funds received from the state via the Quality Basic Education Program (QBE); property taxes; and other local sources, such as surplus sales, alcohol taxes, tuition, and other miscellaneous revenue.
- **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes. The main source of revenue for Special Revenue Funds are grants from the state and federal governments. Special Revenue Funds are restricted in that they can only be used for the purpose of the grant.
- **Capital Projects Funds** account for and report financial resources, including the Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds, and grants from the Georgia State Financing and Investment Commission that are restricted, committed or assigned to capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets. E-SPLOST funds are generated from a one-cent sales tax for all purchases in DeKalb County.
- **School Nutrition Funds** account for resources used to operate school meal programs, providing meals to students. These funds come from a combination of federal, state, and local sources, primarily federal reimbursements for meals served, student payments, and state matching funds. The funds cover the costs of food, staff, equipment, and other expenses related to meal preparation and service.
- **Debt Services Funds** account for and manage the accumulation of resources and the payment of principal and interest on a government's outstanding debt. They are specifically designed to handle the financial obligations arising from long-term debt, such as bonds, used to finance capital projects, such as infrastructure or public facilities.

All funds listed above are included in the district's audited financial statements.

Classification of Revenue and Expenditures

Budgeting

Budgeting is the allocation of resources (often scarce) among various competing alternatives.

Classification of Revenue

A complete list of revenue terms and definitions can be found in the glossary, and a more extensive list can be found at the Georgia Department of Education:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

The main sources of revenue for the City Schools of Decatur:

- Local sources (taxes) and other local sources
 - Includes revenues from local property taxes, sales, tuition, dues, and fees, and donations (any revenue generated from the city is considered local)
- State sources
 - Includes revenue from the State of Georgia, such as Quality Basic Education (QBE) and state grants
- Federal
 - Includes revenues from federal grants

Classification of Expenditures

Expenditures are primarily classified and/or organized as specified in the chart of account by fund, program, function, object, location, and department. A description of functions and objects appears below. A more extensive list of expenditure terms and definitions can be found at the Georgia Department of Education:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

Functions

Functions describe the activity for which a service or material is acquired. Functions are classified into five board areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other outlets. Functions are further broken down into sub-functions and areas of responsibility.

INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning

situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. Note: Counselors and technology specialists funded through QBE are allowable charges to this function for expenditure control purposes.

PUPIL SERVICES (2100)

The pupil services function includes 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 included are supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

This function includes 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. Included are 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. Effective FY 2018, all instructional staff training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

INSTRUCTIONAL STAFF TRAINING (2213)

This function includes 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. Training that supports the use of technology for instruction should be included in this function code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in Function 1000.

EDUCATIONAL MEDIA SERVICES (2220)

This function includes activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

FEDERAL GRANT ADMINISTRATION (2230)

This function includes activities concerned with the demands of federal programs grant management. Federal indirect cost charges should continue to be charged to 2300-880.

GENERAL ADMINISTRATION (2300)

General administration covers activities concerned with establishing and administering policy for operating the local units of administration (LUA). These include the activities of the members of the Board of Education. Local activities in the interpretation of 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 the deputy, associate, or assistant superintendent having overall administrative responsibility.

SCHOOL ADMINISTRATION (2400)

This function includes 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 (2500)

This function includes activities concerned with the fiscal operation of the LUA, 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.

SAFETY AND SECURITY (2660)F

This function includes activities concerned with maintaining a safe and secure environment for students and staff. Included are costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. (Effective beginning FY 2025)

MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)

This function includes 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 SERVICES (2700)

This function includes 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 (2800)

This function covers 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 (2900)

All other support services not properly classified elsewhere in the 2000 series are recorded here.

SCHOOL NUTRITION PROGRAM (3100)

This function includes activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from Fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ENTERPRISE OPERATIONS (3200)

This function includes activities that are financed and operated in a manner similar to private business enterprises, where the intent is to recover costs through user charges. Examples include LUA-operated bookstore, cannery or freezer plant operation, stadium operation, etc.

COMMUNITY SERVICE OPERATIONS (3300)

This function includes activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a childcare center for working mothers, etc.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

This function includes activities concerned with the acquisition of land and buildings; renovation of buildings; construction of buildings and additions to buildings, initial installation, or extension of service systems and other built-in equipment; and improvements to sites.

OTHER OUTLAYS (5000)

This function includes outlays that cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

DEBT SERVICES (5100)

This function includes outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest, and paying agents' fees. Interest on current loans (repayable within one year) is charged to Function 2500.

Objects

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories that may be further subdivided.

- 100 Personnel Services (Salaries)
- 200 Personnel Services (Employer Benefit Costs)
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses

A more extensive list of object codes can be found at:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

Fund Balance Policies

The school district's fund balance represents the accumulated difference between its assets and liabilities, essentially acting as a savings account for the district. It serves multiple purposes, including managing cash flow, absorbing revenue shortfalls, and supporting educational programs.

Board Policy DCL: Fund Balance	Status: ADOPTED
Original Adopted Date: 10/11/2022 Last Reviewed Date: 10/11/2022	

The Board of Education has enacted this policy in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The School District's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

The Board of Education will spend the most restricted dollars before less restricted in the following order:

1. Nonspendable (if funds become available)
2. Restricted
3. Committed
4. Assigned
5. Unassigned - The goal of the School District is to maintain an unassigned fund balance of between 4% -15% based on annual budgeted expenditures.

The responsibility for designating funds for specific classifications shall be as follows:

Committed Fund Balance – Funds of the School District are to be committed to projects or programs by official action of the Board of Education and uncommitted in the same manner. Funds may be committed prior to the end of the fiscal year, with a corresponding amount determined in the subsequent fiscal year.

Assigned Fund Balance – Funds of the School District may be assigned by the Superintendent or his/her designee. The accounting records should reflect sufficient documentation to support an assignment of funds by the Administration.

Other Sustaining Local Revenue Sources

City Schools of Decatur receives other sustaining local revenue sources as follows:

- 0-3 tuition
- K-2 tuition
- Facility rentals
- Surplus sales
- Stop arm camera
- Alcohol taxes



FINANCIAL SECTION

FY 2025 - 2026

Financial Section Format

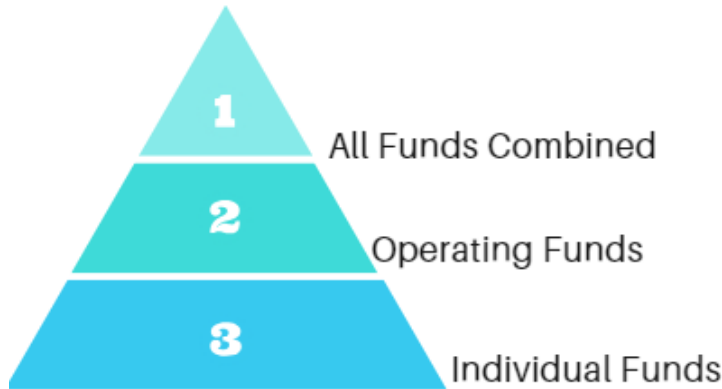
The Financial Section uses a pyramid approach when communicating about the district's financial health. The pyramid approach begins at a broad level with the consolidation of all budgets (General, School Nutrition, Special Revenue, and SPLOST), and drills down into more detail for each separate fund as each level of the pyramid is addressed. Starting from the top down, each level of the pyramid progressively increases the granularity of the data being displayed. Each level provides revenues, expenditures, fund balance, other financing sources/uses, and an explanation of major shifts from the current year.

Level One: Summary of Total Budget (All Funds Combined)

Level Two: Summary Data for Operating Funds

Level Three: Summary Data for Individual Funds

Each level provides a breakdown of revenues by source and expenditures by state object codes or functions for previous years. This includes three prior years of actual (comparative) results, the current year's projected actual results (2025), the proposed budget year (2026), and three years of forecast budget data (2027-2029), among other details.



Final Budget Presentation

The Board of Education approved the revised budget in a 4-1 vote on May 13, 2025. This presentation format includes reports on transfers, revenues, and expenditures. The consolidated governmentwide revenues total \$122 million. Expenditures total \$128 million. A consolidated total of \$5.8 million (General Fund (\$3.1 million); School Nutrition (\$728,503); and Capital (\$1.9 million) is projected to be deducted from the fund balances.

City Schools of Decatur
Fiscal Year 2026 Final Budget
July 1, 2025 through June 30, 2026

	<u>General Fund</u>	<u>Special Funds</u>	<u>Nutrition Fund</u>	<u>Capital Funds</u>
ESTIMATED REVENUES				
Local Taxes	\$64,091,777			\$7,000,000
Local Other	5,208,460		\$2,358,215	120,000
State General	39,407,933			
State Other		1,045,998		
Federal		1,524,017	1,028,816	
Transfers from Other Funds		216,010		
General Fund Balance Obligated	3,150,204		728,503	
School Nutrition Fund Balance Obligated				
Capital Fund Balance Obligated				1,979,955
Total Revenues	\$ 111,858,374	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955
ESTIMATED EXPENDITURES				
Instruction	\$66,774,642	\$ 2,489,913		\$ 1,052,960
Pupil Services	6,792,908	239,889		
Improvement of Instructional Services	3,303,663	21,500		
Instructional Staff Training	2,000	16,818		
Educational Media Services	1,442,894			
Federal Grant Administration		2,000		
General Administration	3,149,116			39,000
School Administration	8,425,646			1,663,995
Support Services - Business	1,529,520			
Maintenance and Operation	11,093,162			85,000
Safety & Security	827,457			
Student Transportation Service	2,450,005	15,905		216,000
Support Services - Central	4,482,429			
Other Support Services	146,844			
School Nutrition Program	211,791		4,115,534	
Facilities Acquisition and Construction Services				3,828,000
Transfers to Other Funds	944,513			
Debt Service	281,786			2,215,000
Total Expenditures	\$ 111,858,374	\$ 2,786,025	\$ 4,115,534	\$ 9,099,955

Summary of Total Budget (All Funds Combined)

City Schools of Decatur receives funds from state, federal, and local sources. Anticipations for revenues are made in the fall for the next fiscal year based upon the latest available information and are adjusted in the spring based on the General Assembly's actions and county appropriation levels. The **General Fund** is the school district's largest and primary operating fund. It accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The General Fund is where the recurring operating costs of the school are recorded and is the main fund for salaries and benefits.

The district reports the following appropriated four major governmental funds:

- The **General Fund** is the district's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. All departments operate within the General Fund. Ad valorem taxes and state QBE funding represent the major revenue sources for the General Fund.
- **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes.
- The **School Nutrition Program Fund** accounts for personnel and operating costs directly associated with the School Nutrition Program.
- **Capital Projects Funds** account for and report financial resources such as the Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds, and grants from the Georgia State Financing and Investment Commission that are restricted, committed, or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.

Major (Significant) Funding Sources and Uses (Expenditure Categories)

General Fund

The General Fund is primarily and significantly funded through Quality Basic Education (QBE) and property tax revenue (ad valorem taxes). Major expenditures include salaries, benefits, and purchased services.

Special Revenue Funds

Federal grant revenue is a significant contributor to special revenue. Major expenditures for the Special Revenue Funds are salaries, benefits, and purchased services due to the funding provided for the grant programs.

School Nutrition Program Fund

The School Nutrition Program Fund is used to account for the United States Department of Agriculture (USDA)-approved School Nutrition Program. The school system's intent is that all costs associated with the School Nutrition Program be financed independently of the General Fund and entirely by federal resources and users' charges. The National Child Nutrition Program (federal revenue) accounts for 30% of the revenue budget for school nutrition. Salaries, benefits, and purchased food are the major expenditures for the fund category.

Capital Projects Funds

Capital Projects Funds receive significant funding from E-SPLOST, a one-percent sales tax used for capital improvements. Additionally, funding is provided through the State Capital Outlay program (GSFIC) to ensure that all public school students are housed in facilities with adequate space, are safe, and are well-maintained. The major expenditures for this fund are capital construction projects and E-SPLOST capital projects. Capital program funds are used for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and purchasing specific types of long-term assets such as school buses and technology. E-SPLOST funds also fund textbooks.

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

State Funding Sources: Quality Basic Education (QBE)

- Georgia's public schools are funded through a law passed in 1985 called the Quality Basic Education Act (QBE).
- To participate in QBE, lawmakers built in a requirement that each school system tax their district five mills (\$5 for every \$1,000 of property value). As the local tax digest improves, the state increases the local fair share, resulting in reduced QBE funding.
- State-mandated increases in health benefits will result in additional QBE funding to pay for those increases for earned positions.
- QBE continues to underfund allotment quantity, total compensation, and benefits.

Local Revenue Sources: Property Taxes

- The district receives the largest percentage of its revenue through property taxes.
- City Schools of Decatur assessed property at 50% of the fair market value.
- The Board of Education is authorized by Georgia law to levy taxes on the value of taxable property for the support and maintenance of education.
- City Schools of Decatur's property tax cannot exceed 25 mills.

Salaries, Benefits, and Purchased Services

- As enrollment decreases, there is a lower demand for staff, resulting in the need for less teaching, administrative, and support positions.
- The cost of salaries and benefits will continue to rise.
- Salaries, benefits, and purchased services will continue to consume the majority of resources.
- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation, and benefits.

Federal Funding Sources

- Federal funding is based on the district's wealth
- City Schools of Decatur receives one of the lowest allocations of federal funds in the state.
- If federal funding is reduced or eliminated, to avoid negatively impacting services, the fiscal impact would need to be transferred to the General Fund.
- As grant funds are allocated, the budget is adjusted accordingly.
- An increase in enrollment, specifically students with disability (SWD), will increase grant eligibility.

Transfers-In

- The district's pre-K program is supplemented with the General Fund (shown as a transfer-in). The underlying assumption is that the General Fund will have the required revenue to supplement the program.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Tax digest: City of Decatur has seen a robust real estate market in which home sales remain strong and new development and investment in commercial property continue.

Decrease in the number of school-age children per household: The district is expecting a decrease in the number of school-age children per household in the upcoming years. As enrollment decreases, state funding also decreases.

Free and Reduced-Price Meal Benefits Program eligibility: Free and Reduced-Price Meal Benefits Program (FRL) is a part of the National Child Nutrition Program. This program makes free or reduced-priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house. Households must submit a new free and reduced application each school year.

FRL eligibility is a measurement of student wealth and is directly impacted by the demographics and economic conditions of the City Schools of Decatur.

The FRL participation percentage decreased 0.22% from October 2024 to October 2025, from 16.26% to 16.04% respectively.

The statewide participation percentage increased 3.86% from 63.69% to 67.55%.

FY 2026 Budget Highlights

- 7% increase in employer health care contribution for the State Health Plan (SHBP):
 - \$1,760 per member per month to \$1,885 (certified)
 - \$1,580 per member per month to \$1,885 (non-certified)
- Increase in employer rate for Teacher Retirement System (TRS) from 20.78% to 21.91%
- Competitive compensation structure
 - Minimum 4% increase to all instructional staff
 - Minimum 3% increase to all non-instructional staff
- Investments in safety and security
- Modified zero-based budgeting process
- Tuition for non-resident students grades K-5
- Maintain fund balance between 4%-15%
- \$20,000 life insurance for all full-time employees
- Stipends and signing bonuses for adapted special education teachers and paraprofessionals
- Head count in central office has decreased by 1 from FY25 to FY26
- Three school-based student outcome support at elementary level
- Three school-based safety associates
- Executive director for succession planning - one time
- Three Decatur Police Department school resource officers - contracted services
- PreK-12 instructional reserve to support innovation in meeting needs of all students

Compliance and quality of education: Schools are legally required to provide a free and appropriate public education to students with disabilities under the IDEA. To maintain compliance and ensure the quality of education, schools may need to invest in additional resources and support that go beyond what current grants cover.

Local economy: E-SPLOST collections are directly impacted by the economy of DeKalb County. E-SPLOST is projected to perform lower than expected during the projected budget period due to declining sales in DeKalb County.

Enrollment Factors

Projected enrollment: K-12 student enrollment in the City Schools of Decatur is projected to decrease from 5,367 in the 2024-25 school year to 5,126 students in the 2025-26 school year. A decrease in enrollment will likely result in fewer grant awards, which means funding may not cover all the additional costs associated with required services. If grant funds are not available, the district will be required to use local funds.

Funding Factors

Millage rate changes: Increases or decreases to the millage rate directly impact local funding. A reduction in the millage rate will reduce local funding.

Federal budget: Changes in the appropriations for grants and/or the allocation methodology have a fiscal impact on the amount of funds allocated to the district.

Grant requirements: Specific requirements, including restrictions on the use of funds, may impact decisions regarding grant applications.

Free and reduced lunch: City Schools of Decatur's low free and reduced lunch percentage reduces the district's eligibility for grant funding.

SPLOST receipts: Capital Projects and debt Service funds are primarily funded through E-SPLOST collections.

Operating Factors

Rising cost of salaries and benefits: The majority of the General Fund, Special Revenue Funds and School Nutrition Program Fund budget is allocated to salaries and benefits. The challenge of competitive salaries with other school districts is a major factor in the financial health of the district and the district's ability to recruit and retain quality professionals. Increases in salaries and TRS and unprecedented increases in the state health benefit plan have had a major fiscal impact on the district's budget within the past few years. As the district continues to strive for highly qualified teachers and staff, remaining competitive is a major priority for the district.

Construction costs: Operating factors could include the cost of construction.

New debt issuances: Operating factors could include the issuance of new debt or the advance refunding of existing bond issues. The district may consider refunding an existing bond this fiscal year if it is in the best interest of the district.

Material Changes (Shifts) from Current Year Budget

General Fund

General Fund salaries and benefits expenditures are anticipated to increase \$5.9 million or 7% from the current year. This is due to multiple levels of salary increases in the proposed budget (3% minimum for non-instructional staff and 4% minimum for instructional staff), increases in health benefits, teachers' retirement system, and the addition of one administrative position and six school-based positions. General Fund revenue is also expected to increase due to changes in assessed property values for 2025 and an increase in QBE funding. QBE funding is expected to increase from health insurance adjustments of \$769,860.

Special Revenue Funds

Special Revenue Funds are expected to experience a decrease of approximately \$10,000. The small decrease is due primarily to projected decreases in enrollment, which in turn decrease expenditures and revenues. The majority of the district's federal grants are funded on a reimbursable basis, meaning the funds must be spent before receiving the reimbursement. Special Revenue Funds are traditionally budget neutral.

School Nutrition Program Fund

School Nutrition Program Fund expenditures are anticipated to be \$51,701 more than the current year. This increase is primarily due to a 3% salary increase for FY 2026, and increases in food purchases. Food purchases are anticipated to increase due to the current economic conditions of rising fuel costs and inflation. Due to inflation and a decrease in sales, the General Fund may need to supplement school nutrition.

Capital Projects Funds

Capital Projects Funds tax receipt collection is projected to be a million less than expected. The district initially anticipated tax receipt collections of \$8 million annually for five years (2022-2027) for SPLOST VI. FY 2024 collections were approximately \$7 million, and FY 2025 collections are on track to come in at approximately \$7 million. Based on the trend, FY 2026 collections are projected at \$7 million. Other changes in Capital Projects Funds are the volatile nature of interest rates and being able to accurately project how much the district expects to receive in FY 2026.

The proposed expenditure budget includes projects related to the purchase of textbooks, technology, and construction, acquisition, and maintenance. The district has allocated funds for upgrades and new security purchases to ensure all staff and students are safe and secure.

Debt Service Fund

The district is exploring the possibility of refunding an existing bond in the FY 2026 budget.

Significant Changes in Fund Balance:

The General Fund reflects a decrease in fund balance due primarily to increases in personnel and operational costs that have resulted in approximately \$3.2 million being deducted from the FY26 fund balance.

The School Nutrition Program Fund is expected to maintain the current fund balance. However, \$728,503 will be transferred from the General Fund due primarily to increased salary and benefits costs and anticipated increases in food and supply costs.

Capital Projects Funds reflect a decrease of approximately \$1 million from the current year due primarily to decreases in facilities acquisition and construction services.

Financial Data

Total all funds by Function

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Revenue								
Local Property Taxes	\$ 45,160,952	\$ 50,667,181	\$ 55,139,121	\$ 58,883,392	\$ 64,091,777	\$ 67,296,366	\$ 70,661,184	\$ 74,194,243
Other Local	10,225,628	12,646,002	13,581,148	14,227,437	14,686,675	14,861,591	15,040,712	15,224,145
State Source	33,138,604	34,885,438	38,788,583	39,249,404	39,407,933	40,196,092	41,000,013	41,820,014
Federal	4,943,909	3,413,961	2,686,316	4,285,369	3,568,831	3,706,796	3,818,000	3,932,540
Total Revenue	\$ 93,469,093	\$ 101,612,582	\$ 110,195,168	\$ 116,645,602	\$ 121,785,216	\$ 126,060,844	\$ 130,519,910	\$ 135,170,942
Expenditures								
1000 Instruction	\$ 55,746,810	\$ 56,861,532	\$ 61,360,846	\$ 67,227,742	\$ 70,317,515	\$ 71,777,540	\$ 73,812,867	\$ 76,012,253
2100 Pupil Services	5,158,209	5,596,822	5,585,772	6,956,093	7,032,797	6,804,641	6,802,780	7,008,863
2210/2213 Improvement of Instructional Service/Staff Tra	2,482,889	2,720,414	2,781,496	3,510,744	3,343,981	3,444,300	3,547,629	3,654,058
2220 Educational Media Services	1,470,528	1,265,830	1,405,389	1,471,923	1,442,894	1,268,939	1,307,008	1,346,218
2230 Federal Grant Administration	102,263	129,214	214,188	37,720	2,000	2,060	2,122	2,185
2300 General Administration	1,239,569	1,573,788	2,247,263	3,140,021	3,188,116	2,975,155	3,064,410	3,156,342
2400 School Administration	7,426,671	8,785,217	9,321,484	10,708,081	10,089,641	9,803,415	10,278,768	10,546,931
2500 Support Services - Business	718,630	775,962	977,729	1,336,139	1,529,520	1,575,405	1,622,668	1,671,348
2600 Maintenance and Operation of Plant Services	7,234,515	8,279,798	9,843,805	10,440,779	11,178,162	11,483,956	11,846,075	12,184,857
2660 Safety & Security	25,881	19,868	40,552	2,388,790	827,457	1,102,280	1,127,849	1,154,184
2700 Student Transportation Service	1,614,315	1,653,236	2,003,654	2,578,111	2,681,910	2,739,887	2,616,083	2,694,566
2800 Support Services - Central	2,794,105	2,514,090	3,311,454	4,560,379	4,482,429	4,721,402	4,908,544	5,049,800
2900 Other Support Services	64,297	52,753	33,096	42,073	146,844	151,249	155,787	160,460
3100 School Nutrition Program	3,239,466	3,501,529	3,488,954	4,950,181	4,327,325	4,467,145	4,590,859	4,728,585
4000 Facilities Acquisition and Construction Service	4,020,067	1,473,843	3,430,691	5,523,426	3,828,000	3,575,000	2,800,000	2,800,000
5000 Transfers to Other Funds	601,420	245,843	264,613	309,538	944,513	822,848	800,848	778,848
5100 Debt Service	812,722	404,321	381,776	635,297	2,496,786	2,790,240	2,798,947	3,007,915
Total Expenditures	\$ 94,752,357	\$ 95,854,058	\$ 106,692,763	\$ 125,817,037	\$ 127,859,888	\$ 129,295,464	\$ 132,083,243	\$ 135,955,414

Total Budget All Funds by Object

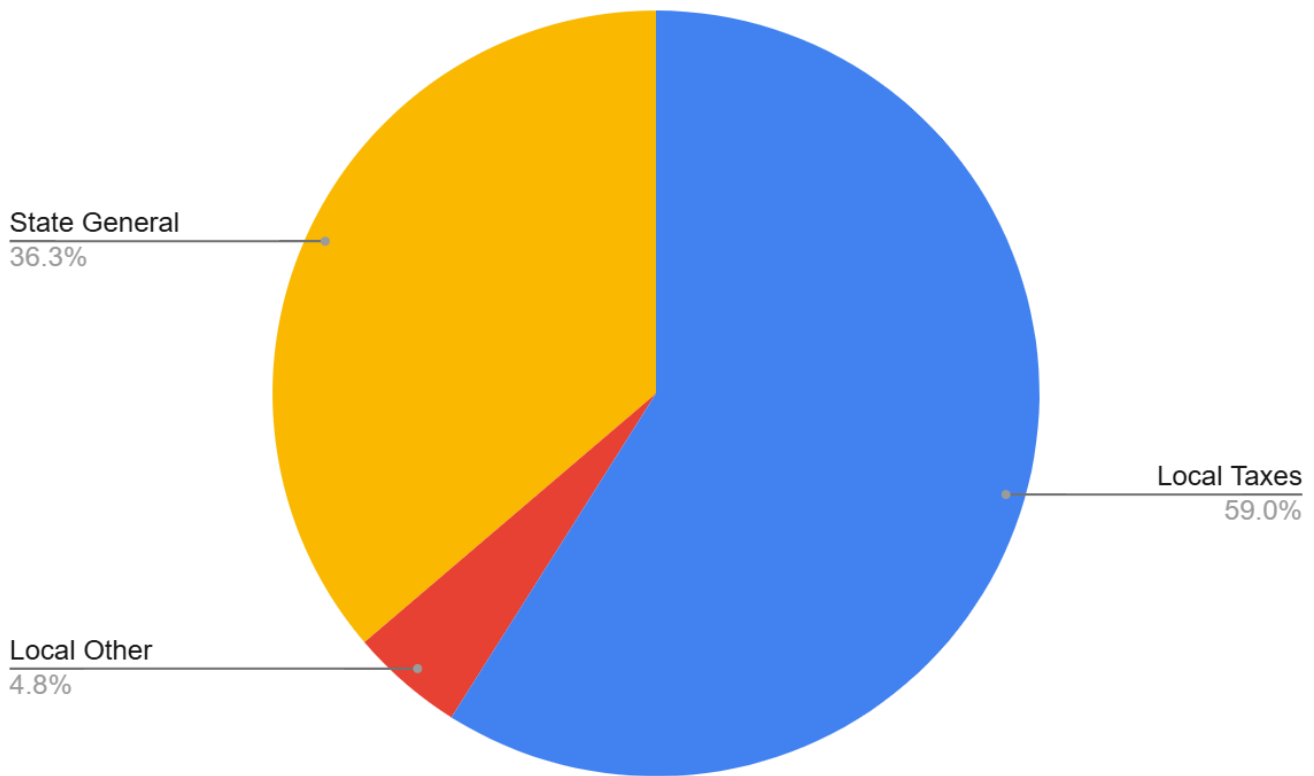
	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Summary by State Object								
100 Salaries	\$52,914,028	\$ 54,611,586	\$ 59,333,959	\$ 64,479,761	\$ 68,091,763	\$ 69,781,522	\$ 71,942,356	\$ 74,625,432
200 Benefits	21,530,533	24,991,573	27,332,172	31,385,142	33,857,663	34,832,280	35,468,890	35,938,680
Total Salaries & Benefits	\$74,444,561	\$ 79,603,159	\$ 86,666,132	\$ 95,864,903	\$ 101,949,426	\$ 104,613,802	\$ 107,411,247	\$ 110,564,113
Other Expenditures								
300 Purchased Prof/Tech Servs	\$ 34,129	\$ 112,690	\$ 23,844	\$ 255,844	\$ 96,825	\$ 100,000	\$ 103,280	\$ 106,668
302 Attorney	300,044	404,974	387,548	543,774	412,550	426,989	441,934	457,402
303 Consultant	211,630	629,233	299,792	331,680	387,250	400,804	414,832	429,351
310 Professional Services	1,969,836	2,088,116	2,854,860	4,244,925	3,523,338	2,786,724	3,419,744	3,528,380
318 CPA	66,885	79,790	74,288	105,660	78,056	80,788	83,616	86,542
319 Translation	9,697	9,206	21,786	35,000	40,000	41,400	42,849	44,349
332 Drug, Alcohol, Fingerprint	27,701	20,728	28,803	28,822	26,885	27,826	28,800	29,808
334 Bus Driver Physical	785	1,405	1,203	1,814	1,904	1,971	2,040	2,111
336 Safety & Security	0	0	0	21,034	150,000	10,000	10,000	10,000
353 Investigative	0	0	3,750	2,500	0	0	0	0
380 Instructors	183,391	274,725	261,609	239,239	242,800	251,298	260,093	269,197
410 Water, Sewer, Cleaning Services	451,344	464,543	537,808	742,676	629,479	651,511	674,314	697,915
430 Repair & Maintenance	1,036,747	1,178,740	1,509,534	1,788,590	2,062,525	1,850,038	1,914,738	1,981,701
432 Technology Repairs	11,365	18,876	9,726	25,358	24,500	25,358	26,245	27,164
441 Rental of Land/Bldg	241,425	256,278	272,368	376,740	272,779	282,326	292,208	302,435
442 Rental of Equip/Vehicles	13,858	39,150	121,887	69,303	77,680	80,399	83,213	86,125
520 Insurance	244,888	355,797	517,637	533,414	536,494	555,271	574,706	594,820
530 Communication	721,686	466,797	299,302	270,764	307,818	339,667	371,580	423,580
532 Comm-Web Based Subscriptions	1,400	4,725	1,391,688	1,744,386	2,015,854	1,878,697	1,849,018	2,077,441
580 Travel	109,623	213,098	276,916	440,737	263,891	273,062	207,552	214,748
585 Travel-Board Members	817	7,152	9,101	18,570	9,500	9,833	10,177	10,533
591 Commodity Hauling	6,408	5,308	102	11,000	11,000	11,330	11,670	12,020
595 Other Purch Services	189,390	380,715	486,907	491,659	645,861	668,429	691,785	715,958
610 Supplies	1,141,822	1,072,125	1,162,812	1,583,088	1,326,279	1,371,907	1,419,108	1,467,936
611 Technology Supplies	45,054	45,442	82,703	73,492	27,290	28,245	29,234	30,257
612 Computer Software	911,929	1,167,681	64,552	156,457	88,634	91,734	94,943	98,264
615 Expendable Equipment	96,583	130,305	155,581	1,166,048	164,591	169,412	174,399	179,559
616 Expendable Computer Equipment	2,442,605	342,625	378,595	339,658	252,750	352,555	336,528	327,675
620 Energy	1,258,061	1,372,886	1,663,362	1,880,845	2,076,810	2,100,925	2,159,402	2,234,981
630 Purchased Food	983,992	1,259,226	1,204,446	1,843,847	1,230,655	1,267,575	1,305,602	1,344,770
635 Food Acquisitions	204,293	205,968	182,004	247,771	247,771	255,205	262,861	270,747
640 Digital/Electronic Text	183,723	11,526	57,543	1,410	800	826	857	887
641 Textbooks	736,815	389,268	214,814	1,612,978	896,500	767,078	767,675	768,294
642 Books & Periodicals	91,856	61,938	87,802	163,186	85,672	88,671	91,774	94,986
715 Land Improvements	183,813	0	0	5,519,964	0	0	0	0
720 Bldg Acq, Const, Improv	3,836,254	1,473,843	3,315,054	0	3,300,000	2,921,064	2,249,688	2,213,524
730 Equipment	170,196	290,731	183,649	213,950	40,097	256,300	127,539	128,615
732 Purch/Lease Buses	0	0	467,888	556,550	216,000	100,000	81,400	81,400
734 Computer Equipment	26,087	0	742,031	433,537	0	0	0	0
810 Dues & Fees	747,541	738,461	26,943	905,463	910,831	942,669	805,865	834,027
812 RESA	0	6,667	0	6,847	6,844	7,084	7,331	7,588
830 Interest Payment	175,670	116,500	111,429	117,492	477,357	562,456	615,991	588,605
831 Principal Payment	637,052	287,820	270,347	489,985	1,816,389	1,821,387	1,826,559	1,831,912
890 Other Expenditures	0	0	0	11,000	11,000	0	0	0
930 Operating Transfers	602,871	245,843	264,613	309,538	917,203	822,848	800,848	778,848
990 Other Uses	-1,451	0	0	0	0	0	0	0
Total Other Expenditures	20,307,796	16,250,900	20,026,628	29,952,134	25,910,462	24,681,661	24,671,957	25,391,302
Total State Objects	\$94,752,357	\$ 95,854,058	\$106,692,760	\$ 125,817,037	\$ 127,859,888	\$ 129,295,463	\$ 132,083,244	\$ 135,955,415

Summary Data for Individual Fund

General Fund

The **General Fund** is the school district's chief operating fund. It is the largest and most active operating fund and accounts for and reports all financial resources not required to be accounted for and reported in another fund. The General Fund is where the recurring operating costs of the district are funded, making up more than 85% of all district spending.

The General Fund is where most of the district's discretionary dollars reside and includes all costs associated with the day-to-day operations of the district. The majority of all salaries and benefits, and an average of approximately 85% of the district's expenditures, reside in the General Fund budget.



Major (Significant) Funding Sources and Uses (Expenditure Categories) - General Fund

State Source: Quality Basic Education (QBE)

Georgia's public schools are funded through a law enacted by the 1985 session of the Georgia General Assembly called The Quality Basic Education Act, or QBE. The act set out the provisions for educational funding for grades kindergarten through 12. Pre-K is not funded through QBE. QBE takes the total number of students and uses that number to decide how much to pay for school employee salaries and other expenses needed to run a school. Before sending the funds to the districts, QBE subtracts what the state thinks each district should pay on its own, referred to as the local fair share.

QBE accounts for 36% of the FY 2026 General Fund revenue budget.

	FY25 Budget*	FY26 Budget*	Change	%
QBE Funding	\$39,165,990	\$39,407,933	\$241,943	0.62%
Local Taxes	\$58,883,392	\$64,091,777	\$5,208,385	8.85%
Other Local Revenue	\$4,858,460	\$5,208,460	\$350,000	7.20%
Total General Fund Revenue	\$102,907,842	\$108,708,170	\$5,800,328	5.64%

*Excludes Grants and Transfers to Other Funds

Local Taxes: Property Tax Revenue

The ad valorem tax, more commonly called property tax, is a primary source of revenue for local school districts in Georgia and accounts for 59% of the City of Decatur's General Fund budget. This source of revenue is derived by applying the board's approved millage rate on the assessed values of nonexempt properties, including real property, public utilities, motor vehicles, mobile homes, etc., within the boundaries of the City of Decatur. On average, 45% of public K-12 education revenues come from property taxes. According to the Georgia Department of Education, 47% of public school revenue was from property taxes. The DeKalb County Tax Assessor's office evaluates and assesses all property for tax purposes. Assessments for the district are based on 50% of the (appraised) market value by law as of the 1st day of January each year.

Fiscal Year	2024	2025	\$ Change	% Change
REAL PROPERTY	\$ 3,261,221,543	\$ 3,515,874,893	\$ 254,653,350	7.81%
PERSONAL PROPERTY	\$ 26,749,952	\$ 26,465,408	\$ (284,544)	-1.06%
PUBLIC UTILITIES	\$ 17,465,228	\$ 20,020,588	\$ 2,555,360	14.63%
MOTOR VEHICLE	\$ 3,558,900	\$ 2,815,730	\$ (743,170)	-20.88%
GROSS DIGEST	\$ 3,308,995,623	\$ 3,565,176,619	\$ 256,180,996	7.74%
LESS M&O EXEMPTIONS	\$ (338,817,907)	\$ (350,294,310)	\$ (11,476,403)	3.39%
NET DIGEST VALUE	\$ 2,970,177,716	\$ 3,214,882,309	\$ 244,704,593	8.24%

The millage rate is the determining factor in the calculation of taxes and the amount of revenue allocated to the district. The Board of Education recommends and approves a millage rate for school property taxes to the commissioners, who formally set it. The City of Decatur distributes the allocated property taxes to the school district monthly.

Local revenue accounts for approximately 65% of the FY 2026 General Fund revenue budget. Property taxes account for 59% of all local revenue.

Salaries, Benefits, and Purchased Services Expenditures

Salaries, benefits, and professional services (including purchased professional and technical services, contracted services, and consultants) account for 90% of the proposed expenditure budget.

The proposed budget includes the following:

- \$64.6 million in salaries or
- \$32.2 million benefits or
- \$14 million in professional services

Significant Changes in Fund Balance - General Fund

The projected fund balance change in the FY 2026 budget is due primarily to increases in salary and benefits. Approximately \$3.2 million will be deducted from the fund balance to balance the FY 2026 budget. The General Fund budget reflects a negative projected trend in the fund balance for FY27. After FY27 the fund balance is negative, and the fund balance percentage begins to increase. The forecast expenditures are projected to increase by 3% each year. The forecast revenue for taxes is 5%, other local by 2%, and QBE by 2%.

Financial Data - General Fund

General Fund by Function

MAJOR REVENUE SOURCES	2022 Actual	2023 Actual	2024 Actual	2025 Budget	FY2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast
Taxes	\$45,150,054	\$50,667,181	\$55,139,121	\$58,883,392	\$64,091,777	\$67,296,366	\$70,661,184	\$74,194,243
Other Local	3,334,163	3,840,125	4,440,372	4,858,460	5,208,460	5,312,629	5,418,882	5,527,259
QBE	32,978,045	34,836,828	38,705,237	39,165,990	39,407,933	40,196,092	41,000,013	41,820,014
Total Revenue**	\$81,462,262	\$89,344,134	\$98,284,730	\$102,907,842	\$108,708,170	\$112,805,087	\$117,080,079	\$121,541,517
MAJOR EXPENDITURE CATEGORIES								
Instruction	\$51,033,955	\$53,393,705	\$58,306,012	\$63,757,293	\$66,774,642	\$68,612,930	\$70,671,318	\$72,791,457
Pupil Services	5,012,182	5,339,704	5,466,395	6,660,545	6,792,908	6,357,555	6,548,282	6,744,730
Improvement of Instruction /Training	2,410,615	2,692,838	2,726,114	3,335,449	3,305,663	3,404,833	3,506,978	3,612,187
Educational Media Services	1,470,528	1,265,830	1,405,389	1,471,923	1,442,894	1,268,939	1,307,008	1,346,218
Federal Grant Administration	0	0	0	16,610	0	0	0	0
General Administration	1,239,569	1,573,788	2,239,477	3,140,021	3,149,116	2,975,155	3,064,410	3,156,342
School Administration	6,654,934	7,584,839	8,020,516	8,781,874	8,425,646	8,678,415	8,938,768	9,206,931
Support Services - Business	718,630	775,962	977,729	1,278,539	1,529,520	1,575,405	1,622,668	1,671,348
Maintenance and Operation	7,064,317	8,019,067	9,660,156	10,255,779	11,093,162	11,403,956	11,746,075	12,098,457
Safety & Security	25,881	19,868	40,552	988,790	827,457	852,280	877,849	904,184
Student Transportation	1,600,828	1,634,683	1,953,763	2,442,122	2,450,005	2,523,505	2,599,210	2,677,186
Support Services - Central	2,359,838	2,394,675	3,105,440	4,145,919	4,482,429	4,571,402	4,708,544	4,849,800
Other Support Services	64,297	52,753	33,096	42,073	146,844	151,249	155,787	160,460
School Nutrition Program	843,874	689,328	723,697	181,289	211,791	218,145	224,689	231,430
Transfers to Other Funds	255,176	245,843	264,613	309,538	944,513	822,848	800,848	778,848
Debt Service	282,602	282,602	260,058	260,058	281,786	290,240	298,947	307,915
Total Expenditures	\$81,037,224	\$85,965,486	\$95,183,006	\$107,067,821	\$111,858,374	\$113,706,858	\$117,071,379	\$120,537,494
Beginning Fund Balance	10,368,848	9,943,810	13,322,458	19,197,413	\$20,833,784	17,683,580	16,781,808	16,790,509
Designate Funds from Fund Balance	425,038	3,378,648	3,101,723	(4,176,589)	(3,150,204)	(901,772)	8,701	1,004,022
Projected Ending Fund Balance	9,943,810	13,322,458	16,424,181	15,020,824	17,683,580	16,781,808	16,790,509	17,794,531
Fund Balance % of Expenditures	12.27%	15.50%	17.26%	14.03%	15.81%	14.76%	14.34%	14.76%

The yellow highlight is the projected FY26 beginning fund balance. **On behalf payments and Georgia Department of Education grants are not included in the totals.

General Fund by Object

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Summary by State Object								
100 Salaries	\$ 50,367,505	\$ 51,640,933	\$ 56,414,392	\$ 61,178,062	\$ 64,652,706	\$ 66,238,814	\$ 68,292,172	\$ 70,861,753
200 Benefits	20,942,698	24,121,360	26,507,112	29,826,768	32,265,376	33,193,014	33,781,983	34,205,468
Total Salaries & Benefits	\$ 71,310,203	\$ 75,762,293	\$ 82,921,504	\$ 91,004,830	\$ 96,918,081	\$ 99,431,828	\$ 102,074,135	\$ 105,067,221
Other Expenditures								
300 Purchased Prof/Tech Servs	\$ (775)	\$ 20,119	\$ 2,227	\$ 88,361	\$ 49,600	\$ 51,336	\$ 53,133	\$ 54,992
302 Attorney	300,044	404,974	387,548	543,774	412,550	426,989	441,934	457,402
303 Consultant	211,630	629,233	299,792	331,680	387,250	400,804	414,832	429,351
310 Professional Services	1,007,805	1,733,575	2,195,976	3,108,718	3,087,263	2,195,317	2,807,154	2,905,404
318 CPA	66,885	79,790	74,288	105,660	78,056	80,788	83,616	86,542
319 Translation	9,697	9,206	21,786	35,000	40,000	41,400	42,849	44,349
332 Drug, Alcohol, Fingerprint	27,701	20,728	28,803	28,822	26,885	27,826	28,800	29,808
334 Bus Driver Physical	765	1,405	1,203	1,814	1,904	1,971	2,040	2,111
336 Safety & Security	0	0	0	21,034	10,000	10,000	10,000	10,000
353 Investigative	0	0	3,750	2,500	0	0	0	0
380 Instructors	127,223	149,319	226,494	239,239	242,800	251,298	260,093	269,197
410 Water, Sewer, Cleaning Services	451,344	464,543	537,808	742,676	629,479	651,511	674,314	697,915
430 Repair & Maintenance	1,029,711	1,175,649	1,391,387	1,778,590	1,777,525	1,839,738	1,904,129	1,970,774
432 Technology Repairs	11,365	18,876	9,726	20,899	24,500	25,358	26,245	27,164
441 Rental of Land/Bldg	241,425	256,278	272,368	376,740	272,779	282,326	292,208	302,435
442 Rental of Equip/Vehicles	13,858	39,150	121,887	69,303	77,680	80,399	83,213	86,125
520 Insurance	244,888	355,797	517,837	533,414	536,494	555,271	574,706	594,820
530 Communication	626,281	83,058	21,002	77,324	52,818	54,667	56,580	58,560
532 Comm-Web Based Subscriptions	1,400	3,310	447,556	511,572	547,859	567,034	586,880	607,421
580 Travel	87,318	196,539	249,579	333,196	246,573	255,203	189,135	195,755
585 Travel - Board Members Total	817	7,152	9,101	18,570	9,500	9,833	10,177	10,533
595 Other Purch Services	175,809	380,427	436,368	462,470	622,456	644,242	666,790	690,128
610 Supplies	996,508	927,336	1,031,831	1,182,606	1,160,591	1,201,212	1,243,254	1,286,768
611 Technology Supplies	43,359	43,606	80,903	57,172	27,290	28,245	29,234	30,257
612 Computer Software	764,739	235,328	29,594	14,694	88,234	91,322	94,518	97,827
615 Expendable Equipment	85,625	75,076	117,562	175,048	125,911	130,318	134,879	139,600
616 Expendable Computer Equipment	194,481	158,182	263,810	69,597	134,550	139,259	144,133	149,178
620 Energy	1,258,061	1,372,886	1,663,362	1,880,845	2,076,810	2,100,925	2,159,402	2,234,981
640 Digital/Electronic Text	183,723	11,526	0	1,410	800	828	857	887
641 Textbooks	190,770	167	0	831,762	16,500	17,078	17,675	18,294
642 Books & Periodicals	90,383	79,367	83,562	140,941	85,672	88,671	91,774	94,986
730 Equipment	0	30,000	0	0	0	0	0	0
732 Purchase/Lease-Buses	0	0	467,888	440,550	0	0	0	0
734 Computer Equipment	0	0	742,031	433,537	0	0	0	0
810 Dues & Fees	746,404	725,480	0	816,034	873,131	903,991	765,565	792,360
812 RESA	0	6,667	0	6,847	6,844	7,084	7,331	7,588
830 Interest Payment	151,791	116,500	111,429	117,492	139,000	142,456	145,991	149,606
831 Principal Payment	130,811	166,102	148,629	142,566	142,786	147,784	152,956	158,309
890 Other Expenditures	0	0	0	11,000	11,000	0	0	0
930 Operating Transfers	256,627	245,843	264,613	309,538	917,203	822,848	800,848	778,848
990 Other Uses Total	-1,451	0	0	0	0	0	0	0
Other Expenditures	\$ 9,727,021	\$ 10,203,193	\$ 12,261,499	\$ 16,062,991	\$ 14,940,293	\$ 14,275,029	\$ 14,997,245	\$ 15,470,274
Total State Objects	\$ 81,037,224	\$ 85,965,486	\$ 95,183,003	\$ 107,067,821	\$ 111,858,374	\$ 113,706,857	\$ 117,071,380	\$ 120,537,494

Level Three: Summary Data for Individual Funds

The following pages of the Financial Section present the City Schools of Decatur's financial health according to Level Three of the pyramid approach, which drills down to the most granular details of each of the district's individual funds.



General Fund: Material Changes (Shifts) from Current Year Budget

Changes in Revenue

The FY 2026 General Fund revenue budget (not including grants) is \$111,858,374. The FY 2026 General Fund revenue budget is \$5.8 million, or 6% more than the FY 2025 General Fund revenue budget.

Material changes in revenue include the following:

- QBE increased by \$241,943 or 0.62% due primarily to the state budget funding earned employees' health benefit increases.
- Changes in assessed property values (reassessment) will increase 2025 property taxes by an average of \$5.2 million or 8%.
- Other local revenue increased by \$350,000 or 7% due to the district accepting tuition from non-resident students.

MAJOR REVENUE SOURCES	2025 Budget	FY2026 Budget	\$ Amt Change	% Change
Taxes	\$ 58,883,392	\$ 64,091,777	\$ 5,208,385	9%
Other Local	4,858,460	5,208,460	350,000	7%
QBE	39,165,990	39,407,933	241,943	1%
Total Revenue	\$ 102,907,842	\$ 108,708,170	\$ 5,800,328	6%

Changes in Expenditures

The FY 2026 General Fund expenditure budget is \$111,858,374, excluding GDOE grants. This represents an increase of \$4.8 million or 4% from the FY 2025 budget.

Material changes in expenditures include the following:

- Salaries and benefits increased \$6.2 million or 7%. This increase was due primarily to the following:
 - A minimum of a 4% increase for instructional staff
 - Step increase for all eligible employees
 - A minimum of a 3% salary increase for non-instructional staff
 - \$1 million increase in State Health Insurance due to an increase in state premiums for certified and non-certified employees
 - \$1 million increase in the district's contribution to the Teacher Retirement System
 - The addition of a one-year executive director position
 - The addition of three school-based student outcome support positions at the elementary level
 - The addition of three school-based safety associates
- Other expenditures (non-salaries and benefits related) decreased from \$15.9 million to 15.3 million or -4%.

General Fund: Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

State Funding Sources: Quality Basic Education (QBE)

- As the digest improves, Local Fair Share (LFS) will continue to increase, reducing QBE funding.
- As enrollment decreases, QBE funding will also decrease.
- QBE is the second-largest source of revenue for the district.
- QBE will continue to underfund allotment quantity, total compensation and benefits.

Local Revenue Sources: Property Taxes

- Local property taxes is the largest source of revenue for the district.
- Some other revenues included in the local sources are tuition for ECLC, interest earnings, property rentals, and surplus sales.

Salaries, Benefits, and Professional Services

- Costs associated with salaries and benefits will continue to increase as the district strives to be competitive with other metro-Atlanta districts.
- Salaries, benefits, and professional services will continue to account for the largest expenditure source of the budget.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Tax Digest - The tax digest has continued to grow due to the robust real estate market in which home sales remain strong and new development and investment in commercial property continue. Real property increased by approximately 8% from FY24 to FY25.

Enrollment Factors

Enrollment Trend - For the 10 years ending FY 2024, the district saw an increase in enrollment from the 2015-16 to the 2020-21 school year of 975 students. From the 2020-21 school year to 2023-2024, enrollment has decreased by 274 students.

Funding Factors

With approximately 59% of revenue coming from local sources (compared to a statewide average of 40%), the district is highly susceptible to local changes that may impact funding, such as changes in the economy and changes to the millage rate.

Millage Rate Changes - Changes to the millage rate impact local revenue. Increases in the millage rate result in an increase in local funds, and decreases in the millage rate result in a decrease in local funds. Property taxes (ad valorem) are expected to increase by approximately \$5 million or 8% in FY 2026. This compares to FY 2024 and FY 2025 increases of 13.11% and 5.20%, respectively.

**City Schools of Decatur Board of Education
CURRENT TAX DIGEST AND FIVE YEAR HISTORY OF ASSESSED ALUE AND TAXES LEVIED**

Fiscal Year	2020	2021	2022	2023	2024	2025
REAL PROPERTY	\$2,306,982,100	\$2,435,056,308	\$2,701,070,887	\$3,095,228,425	\$3,261,221,543	\$3,515,874,893
PERSONAL PROPERTY	\$24,685,733	\$23,427,964	\$23,880,068	\$24,300,822	\$26,749,952	\$26,465,408
PUBLIC UTILITIES	\$16,052,836	\$18,840,180	\$19,368,901	\$22,070,080	\$17,465,228	\$20,020,588
MOTOR VEHICLE	\$5,985,480	\$4,596,510	\$4,279,180	\$4,014,460	\$3,558,900	\$2,815,730
GROSS DIGEST	\$2,353,706,149	\$2,481,920,962	\$2,748,599,036	\$3,145,613,787	\$3,308,995,623	\$3,565,176,619
LESS M&O EXEMPTIONS	\$305,514,953	\$305,547,076	\$335,678,009	\$322,335,611	\$338,817,907	\$350,294,310
NET DIGEST VALUE	\$2,048,191,196	\$2,176,373,886	\$2,412,921,027	\$2,823,278,176	\$2,970,177,716	\$3,214,882,309
GROSS M&O MILLAGE	20.25	\$21	21	20.3	20.3	20.3
LESS ROLLBACKS	0	0	0	0	0	0
NET M&O MILLAGE	20.25	21	21	20.3	20.3	20.3
NET M&O TAXES LEVIED	\$41,475,872	\$45,703,852	\$50,671,342	\$57,312,547	\$60,294,608	\$65,262,111
NET TAXES \$ INCREASE	\$2,804,612	\$4,227,980	\$4,967,490	\$6,641,205	\$2,982,061	\$4,967,503
NET TAXES % INCREASE		10.19%	10.87%	13.11%	5.20%	8.24%
<i>Assessment Ratio 50%</i>						

State Changes - Approximately 36% of revenue comes from state sources (comparable to a statewide average of 40%). Changes in state funding, such as austerity reductions, state pay scale adjustments, insurance and TRS increases, enrollment changes, and changes in the Quality Basic Education (QBE) methodology, have a direct impact on the amount of state funds allocated to the district.

A 67% increase in State Health Insurance monthly premium was instituted for FY 2023 through FY 2024. For FY 2026, health benefits increased per member per month for non-certified staff by \$1,580, and certified employees increased per member per month by \$1,760. TRS also increased from 20.78% to 21.91%. QBE does not fund all aspects of compensation, including allotment quantity and total compensation. QBE covers a set number of earned positions, and all other positions are funded locally.

	FY25 - MidTerm	FY26 - Initial	Change	%
Student FTE	5302	5302	0	0.00%
Number of Positions	419	419	0	0.04%
QBE Earnings	\$15,639,555	\$25,752,236	\$10,112,681	64.66%
Health Insurance	\$9,884,160	\$10,654,020	\$769,860	7.79%
Teaching and Experience	\$13,191,825	\$13,342,557	\$150,732	1.14%
Principals/Staff Development	\$3,497	\$3,531	\$34	0.97%
Total QBE Earnings	\$49,070,287	\$49,752,344	\$682,057	1.39%
Less: LFS	-\$10,351,250	-\$10,613,189	-\$261,939	2.53%
State Funds	\$38,719,037	\$39,139,155	\$420,118	1.09%
Plus:				
Transportation	\$153,801	\$145,844	-\$7,957	-5.17%
Nursing	\$125,815	\$122,963	-\$2,852	-2.27%
Total	\$38,998,653	\$39,407,962	\$409,309	1.05%

Operating Factors

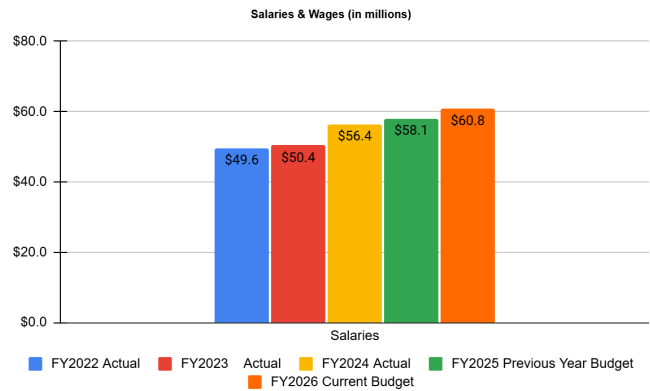
Increasing Cost of Salaries and Benefits

The largest expenditure in the General Fund budget is salaries and benefits. Salaries and benefits make up approximately 86% of the General Fund expenditure budget. Offering competitive salaries to staff is the primary priority for the superintendent and Board of Education. Increases to salaries and benefits include, but are not limited to, salaries, the Teachers Retirement System, and State Health Benefit Plan (which has seen unprecedented increases this year and over the past few years); additionally, the district pays into Social Security. As the City Schools of Decatur competes with other metro Atlanta school districts for highly qualified teachers, the district continuously strives to maintain competitive compensation and benefits.

***Salaries Highlights:**

- \$3.6 million increase in salaries
 - Step increase for all employees
 - Minimum increase of 4% for instructional staff
 - Minimum increase of 3% for non-instructional staff (classified staff)
 - Addition of one administrative central office executive director position and six school-based positions

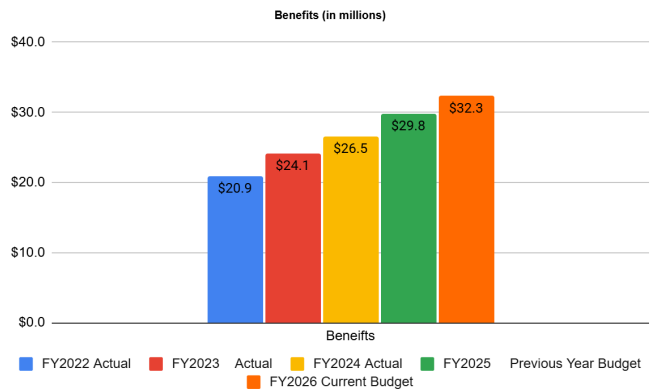
*Excludes non-QBE grants



***Benefits Highlights:**

- \$2.4 million increase in benefits
 - \$1 million TRS, 9% increase
 - \$1 million healthcare, 9% increase
 - \$262,061 other**, 5% increase

*Excludes non-QBE grants



** Workers Comp, Unemployment,, FICA, Workers Compensation, Social Security and Medicare

Special Revenue Funds

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than major capital projects, school nutrition, and general funds) that are legally restricted or committed to expenditures for specific purposes. Special Revenue Funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes. This fund is made up primarily of grants received from the state and federal governments. Another budgeted fund that consists of state and federal grants is the School Nutrition Program Fund. The School Nutrition Program Fund is reported exclusively in a separate fund and not included in Special Revenue Funds.

Most of the federal, state, and local grants that the district receives are accounted for in the Special Revenue Funds and must be spent and accounted for according to the specific grant requirements. If the funding for most of these programs is eliminated, it is likely that the services would also be eliminated unless another funding source is identified. The following is a summary of the early estimates of special revenue and grant programs expected for FY 2026.

All grant proposals are tentative pending final approval by the grantors. This document does not list all grants that the City Schools of Decatur may pursue during the year, nor does it represent the total amount that will be awarded by the grantors during fiscal year 2025-2026. As the state provides final allocations, the board will be presented with updated grant budget proposals. Final revised grant budgets, as approved and amended by the state and other grantors, are presented in the monthly board report.

Georgia Pre-K Program (\$1,262,008)

Georgia's Pre-K Program is a state lottery-funded educational program for all age-eligible four-year-old children in Georgia. The purpose of Georgia's Pre-K Program is to prepare children for success in kindergarten and later school years. Lottery funds are distributed by Bright from the Start, Georgia Department of Early Care and Learning. The program budget of \$1.2 million is 99% salaries and benefits. The remainder of the budget is for supplies and transportation. The General Fund supplements the pre-K program by \$216,010.

FY25 Budget - \$ 1,319,196		
Allocation		Description
Salaries and Benefits	\$ 1,195,291	<ul style="list-style-type: none"> Teachers Paraprofessionals
Instructional Supplies	\$ 8,000	<ul style="list-style-type: none"> \$1,000/classroom (Bright from the Start requirement)
Transportation	\$ 10,905	<ul style="list-style-type: none"> Transportation School Admin Supplies (Bright from the Start requirement)
Refurbishment Grant	\$ 105,000	<ul style="list-style-type: none"> \$15,000/classroom (Bright from the Start requirement)

FY25 Revenue

- Bright from the Start- \$1,111,494
- Projected General Fund- \$207,702

FY26 Budget - \$ 1,262,008		
Allocation		Description
Salaries and Benefits (projected ~4% increase)	\$ 1,243,103	<ul style="list-style-type: none"> Teachers Paraprofessionals
Instructional Supplies	\$ 8,000	<ul style="list-style-type: none"> \$1,000/classroom (Bright from the Start requirement)
Transportation	\$ 10,905	<ul style="list-style-type: none"> Transportation School Admin Supplies (Bright from the Start requirement)

FY26 Revenue

- Projected Bright from the Start- \$1,045,998
- Projected General Fund- \$216,010

Title I

Title I, Part A provides financial assistance from the federal government to states and school districts to meet the needs of educationally at-risk students. The goal of Title I is to provide extra instructional services and activities that support students identified as failing or most at risk of failing the state's challenging performance standards in mathematics, reading, and writing. Title I budget is \$322,168 and includes the transfer of Title II-A (\$61,282) and Title IV-A funds (\$21,126). The Title I budget is 78% instruction and improvement of instruction.

FY25 TITLE I - \$379,020 Includes Transfer of Title II-A (\$72,096) and Title IV-A (\$24,854)		
Allocation		Description
Instruction	\$ 232,255	<ul style="list-style-type: none"> Teacher salary and benefits Instructional supplies
Pupil Services	\$ 124,964	<ul style="list-style-type: none"> Parent liaison Parent engagement
Improvement of Instructional Services	\$ 11,124	<ul style="list-style-type: none"> Professional learning
Instructional Staff Training	\$ 8,158	<ul style="list-style-type: none"> Registration fees and travel
Federal Grant Admin	\$ 12,635	<ul style="list-style-type: none"> Clerical support and office supplies
Student Transportation	\$ 2,500	<ul style="list-style-type: none"> McKinney-Vento supplemental transportation

FY25 Revenue (combined)
Title I - \$379,020

FY26 TITLE I - \$322,168 Includes Transfer of Title II-A (\$61,282) and Title IV-A (\$21,126)		
Allocation		Description
Instruction	\$ 243,868	<ul style="list-style-type: none"> Teacher salary and benefits Instructional supplies
Pupil Services	\$ 62,482	<ul style="list-style-type: none"> Parent liaison Parent engagement
Improvement of Instructional Services	\$ 4,500	<ul style="list-style-type: none"> Professional learning
Instructional Staff Training	\$ 4,318	<ul style="list-style-type: none"> Registration fees and travel
Federal Grant Admin	\$ 2,000	<ul style="list-style-type: none"> Office supplies
Student Transportation	\$ 5,000	<ul style="list-style-type: none"> McKinney-Vento supplemental transportation

FY26 Revenue (combined)
Title I - \$322,168

Special Education VI-B Flow-Through (\$1,025,349)

The Special Education VIB flow-through provides additional funding for the excess cost of special education per the services prescribed by the Individuals with Disabilities Act (IDEA) as authorized by Congress. The grant provides support services to children with disabilities, including, but not limited to, physical therapy, speech therapy, occupational therapy, special transportation, and audiology. Approximately 81% of the budget is for instruction and instructional staff training.

FY25 Budget - \$995,485			FY26 Budget - \$1,025,349		
Allocation		Description	Allocation		Description
Instruction	\$ 812,112	<ul style="list-style-type: none"> Proportionate Share Paraprofessional Salaries Contracted IEP Services Instructional Software CCEIS/Dispro 	Instruction	\$ 847,952	<ul style="list-style-type: none"> Proportionate Share Paraprofessional Salaries Contracted IEP Services Instructional Software CCEIS/Dispro
Pupil Services Instructional	\$ 172,247	<ul style="list-style-type: none"> CCEIS/Dispro salary, benefits, professional learning 	Pupil Services Instructional	\$ 177,397	<ul style="list-style-type: none"> CCEIS salary, benefits, professional learning
Student Transportation	\$ 11,126	<ul style="list-style-type: none"> Special Transportation 	Student Transportation	\$ 0	<ul style="list-style-type: none"> Special Transportation

FY25 Revenue
IDEA 611 - \$995,485

FY26 Revenue
IDEA 611 - \$1,025,349

IDEA 619 (\$26,968)

The Individual with Disabilities Education Act (IDEA) Part B Section 619 is intended to help states ensure that all preschool-aged children (3 through 5 years of age) with disabilities receive special education and related services. The Georgia Department of Education is the State Education Agency that is responsible for the general supervision and monitoring of this provision. In Georgia, preschool-aged children with disabilities receive their special education and/or related services in their local school districts.

FY25 Budget - \$26,867		
Allocation		Description
Instruction	\$ 26,867	Substitute, Parapro, benefits, web based subscription, Supplies

FY26 Budget - \$26,968		
Allocation		Description
Instruction	\$ 26,968	Substitute, Parapro, benefits, web based subscription, Supplies

JROTC

The Official Army JROTC mission statement is Motivating Young People to Be Better Citizens. The program strives to meet this goal by offering cadets the opportunity to lead others in and out of the classroom. The JROTC program includes such extracurricular activities as the DHS drill team and the Raider company, which offer the opportunity to develop and practice new skills. The Army JROTC Program emphasizes character education, student achievement, wellness, leadership, and diversity. It is a cooperative effort on the part of the military services and host institutions to produce success in students and citizens while fostering in each school a more constructive and disciplined learning environment. JROTC makes substantial contributions to students, schools, and communities, which benefit greatly from its presence. The JROTC budget is 100% instruction for salary and benefits.

FY25 Budget - \$157,358		
Allocation		Description
Instruction	\$ 157,358	Salaries & Benefits

FY26 Budget - \$163,652		
Allocation		Description
Instruction	\$ 163,652	Salaries & Benefits

Perkins V

Perkins V reflects the 100-year federal commitment to Career Technical Education (CTE) by providing federal support for CTE programs, and focusing on improving the academic and technical achievement of CTE learners, strengthening the connections between secondary and post-secondary education, and improving accountability. The FY26 budget of \$29,500 is 100% instruction.

FY25 Budget - \$22,713		
Allocation		Description
Improvement of Instruction	\$ 10,413	<ul style="list-style-type: none"> Supplies Equipment CTSO Advisor Dues and Fees
Instructional Staff Training	\$ 12,300	<ul style="list-style-type: none"> CTAE professional development and travel

FY25 Revenue

- Perkins V Program Improvement - \$22,713

FY26 Budget - \$29,500		
Allocation		Description
Improvement of Instruction	\$ 17,000	<ul style="list-style-type: none"> Supplies Equipment Middle school CTAE
Instructional Staff Training	\$ 12,500	<ul style="list-style-type: none"> CTAE professional development and travel

FY26 Revenue

- Perkins V Program Improvement - \$29,500

Special Revenue Funds: Major (Significant) Funding Sources and Uses (Expenditure Categories)

Federal Revenue

The state lottery program accounts for 38%, JROTC 5%, and federal revenue (U.S. Department of Education) accounts for the largest portion of the Special Revenue Funds at 55%.

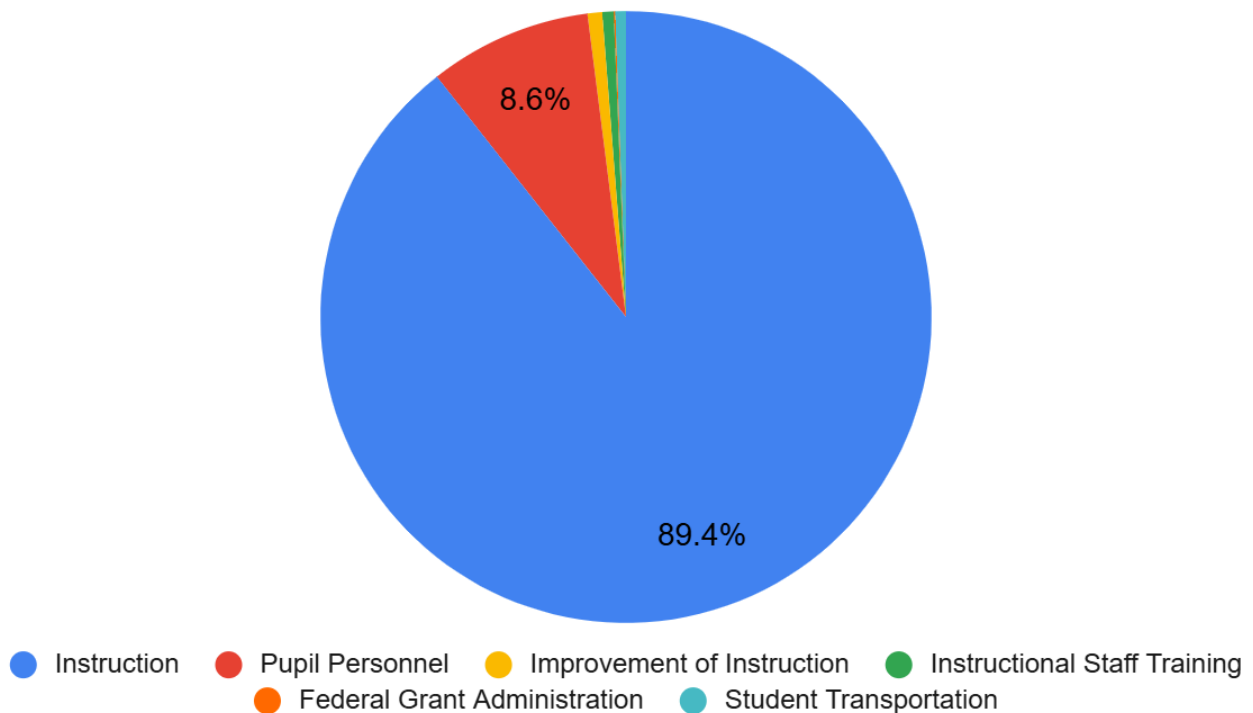
Expenditures by Function

Instruction accounts for the largest portion of the Special Revenue Funds budget at 89%. Pupil personnel account for 9% and federal grant administration, instructional staff training, and transportation account for 2% each.

The proposed FY 2026 budget includes:

- \$2.5 million in Instruction
- \$239,889 in Pupil Personnel
- \$21,500 in Improvement of Instruction
- \$16,818 Instructional Staff Training
- \$2,000 Federal Grant Administration
- \$15,905 Student Transportation

Expenditures by Function



Special Revenue Funds: Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

Federal Funding Sources

- Reduction or elimination of funding for any grant-funded services will either result in the service funded under the grant being removed or the funding for the services being reallocated to the general fund.
- Grant award amount is based on projections. The funds will not be spent until the actual grant is awarded, and the projected amount will be revised to reflect the actual amount.
- Increases in enrollment, specifically in Students With Disabilities (SWD), should continue to increase grant eligibility, but will also have a financial impact on local resources.

Salaries, Benefits, and Purchased Services

- When Grant awards do not fully fund the initiative, the general fund supplements the difference. For example, if a grant award funds a teacher's salary but not the benefits, general funds will be used to fund the teacher's benefits.
- Cost of labor traditionally is more than the grant award.
- Increases to local pay scales and benefits do not always result in additional grant resources.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Free and Reduced-Price Meal Benefits Program Eligibility

The National School Lunch Program offers the Free and Reduced-Price Meals (FRL) program to help qualifying families. This program provides free or discounted meals to students from low-income households. Eligibility is based on your household's total income and the number of people living there.

Free and Reduced Price Meal Eligibility (FRL)

School Code	School	Oct- 23 %FRL	Oct-24 %FRL	Percent Change
1552	Beacon Hill Middle School	16.57	15.33	-1.24
505	Clairemont Elementary School	38.32	34.03	-4.29
3050	Decatur High School	17.99	16.57	-1.42
112	Fifth Avenue Upper Elementary School	9.44	11.34	1.9
212	Glennwood Elementary School	20.56	19.75	-0.81
105	Oakhurst Elementary School	11.95	12.18	0.23
506	Talley Street Upper Elementary School	17.4	21.19	3.79
115	Westchester Elementary School	6.76	6.43	-0.33
405	Winnona Park Elementary School	6.85	7.98	1.13
Percentage of Free and Reduced Lunch		16.20	16.09	-1.04

The number of students enrolled in the Free and Reduced-Price Meals program (FRL) reflects the economic makeup of the City Schools of Decatur. This program is a major factor in how much funding the schools receive from Title I and Special Education VIB grants.

The FRL participation percentage decreased by 1.04% from October 2023 to October 2024

Statewide participation increased 3.86% from 63.69% to 67.55%

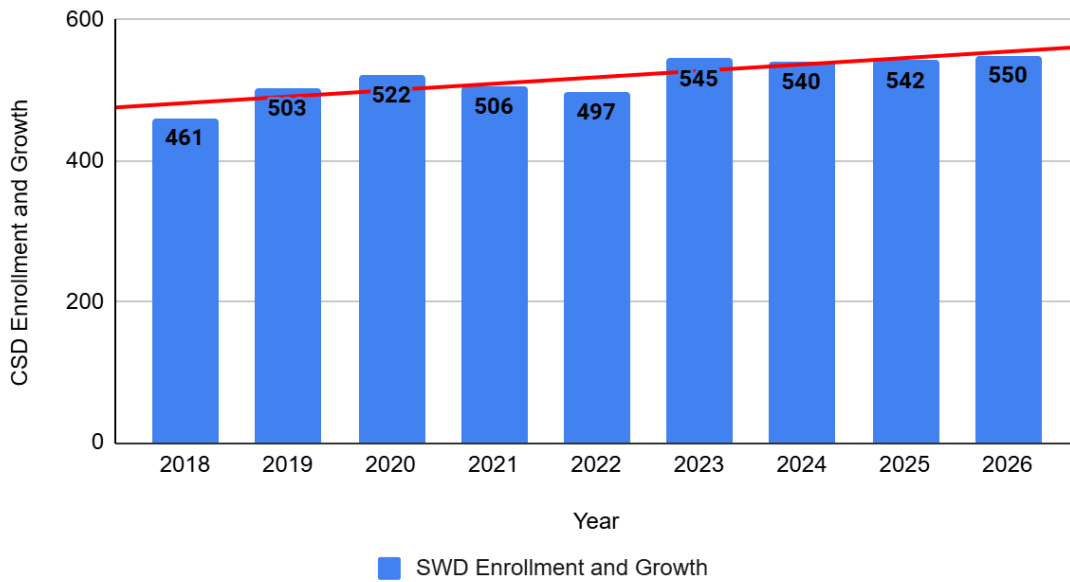
SWD Enrollment Trends 2018-2026

Between 2018 and 2026, City Schools of Decatur (CSD) has seen notable fluctuations in special education enrollment, with a net increase from 461 students in 2018 to 542 students in 2025—representing an overall growth of 17.6% over eight years. The district experienced its largest annual increases in 2019 (9.11%) and 2023 (9.66%), indicating periods of rapid expansion in services and identification.

There were also brief periods of decline—specifically in 2021 (-3.07%) and 2022 (-1.78%)—possibly reflecting broader pandemic-related disruptions, changes in referral and evaluation processes, or shifts in student populations. However, the trend has largely rebounded, with stabilization between 2024 and 2025 and projected enrollment reaching 550 students in 2026.

This trend suggests a return to moderate growth and stabilization, allowing for more strategic planning around staffing, budgeting, and service models.

SWD Enrollment and Growth, FY 2018- FY2026



Enrollment by Disability Trend

- SLD (Specific Learning Disability) increased from 148 (2018) to 199 (2025), a 35% growth.
- Speech has remained relatively steady with some fluctuations; 42 in 2018 to 41 in 2025, peaking at 51 in 2024. This could also be related to the rise in autism and OHI.
- OHI (Other Health Impairment) shows a clear upward trend from 88 (2018) to 124 (2025), a 41% increase.

Budget Implications:

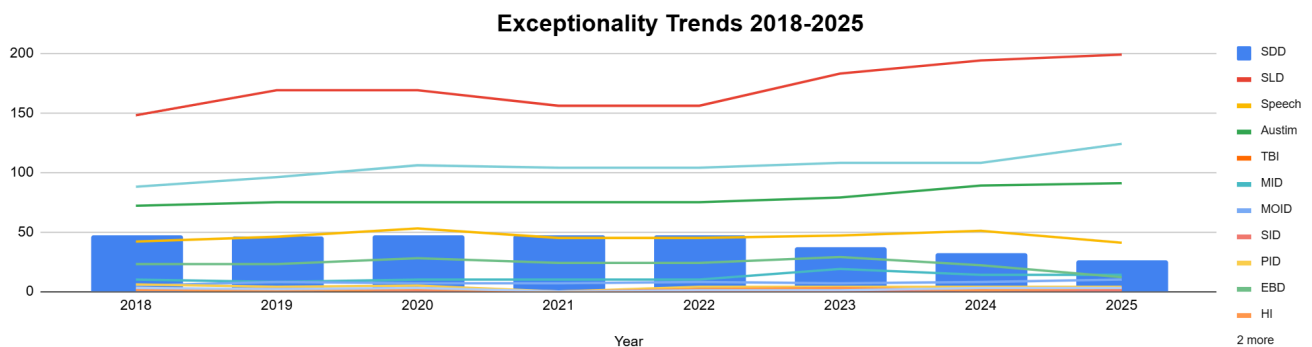
- These categories fall largely within Level 3 and 4 of the state funding model, offering moderate reimbursement.
- The growing FTE in these areas requires increased staffing, especially for inclusion support, co-teaching, and intervention services.
- The cumulative effect of volume-based need without Level 5 reimbursement requires careful budgeting for staffing ratios, professional development, and compliance infrastructure.

Key Observations:

- Autism increased from 72 (2018) to 91 (2025), a 26% rise. More specialized instruction and training is required for autism to prepare educators to meet the need. This is affecting staffing and training needs.
- OHI, which often includes ADHD and medical conditions, increased from 88 to 124 over the same period.

Implications:

- Eligibility criteria in both areas are broad, contributing to increased identification.
- While not always funded at Level 5, students with autism often require specialized support, staff training, and behavior planning.
- This shift suggests a growing need for instructional inclusion coaches, assistive technology, sensory regulation spaces, and general education collaboration.



Funding Factors

Federal Budget

Changes in the grant appropriations amount and/or grant allocation methodology.

Grant Requirements

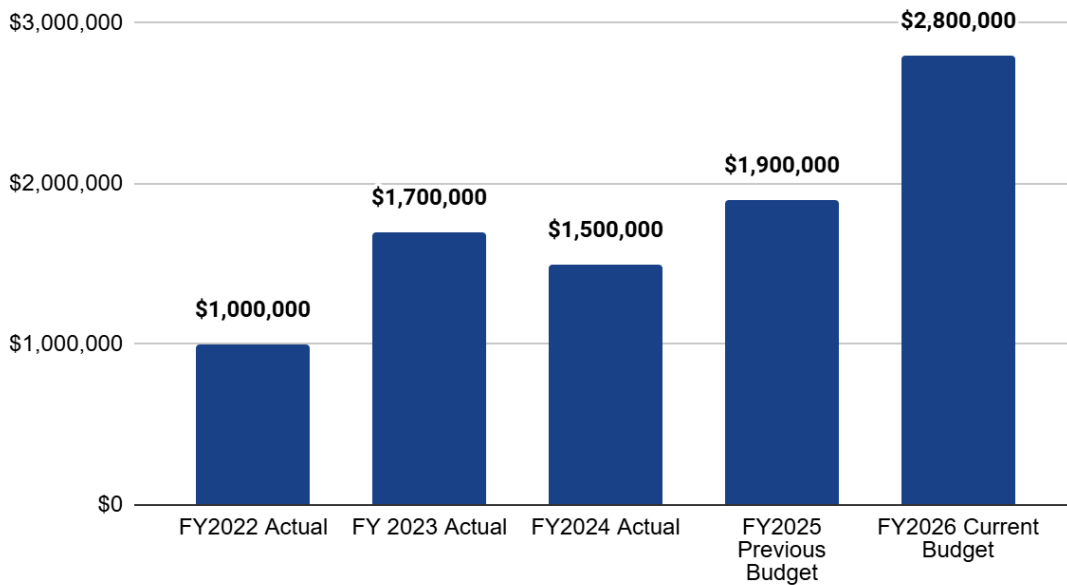
Grant requirements include restrictions and specifics on how the funds can be used, and these restrictions may impact the district's decisions on the feasibility of the grant for the district. Additionally, grant funds sometimes require matching funds from the local general fund budget or may not fund all expenses associated with the grant.

Operating Factors

Increase in the cost of personnel

With over 80% of the budget focused on salaries and benefits, the increasing cost of personnel is the primary factor impacting the district's future to maintain grants. Increases related to personnel include salaries, Teacher Retirement System (TRS), State Health Benefit Plan, and other benefits and taxes. The district has been impacted by unprecedented increases over the past few years. As the district strives to recruit and maintain highly qualified teachers, competitive salaries and benefits remain a priority.

Salaries and Benefits



Salaries and Benefits (FY25 and FY26 comparison)

- FY26 Salary Increased by approximately \$900,000
- This budget represents the actual funds awarded/budgeted in FY25. The budget is initially built off projections; however, the district traditionally receives more grants than budgeted.

Material Changes (Shifts) from the Current Year Budget - Special Funds

Changes in Revenue

The FY26 projected revenue budget is approximately \$600,000 less than the current year. This is primarily due to projected decreases in grant awards.

Changes in Expenditures

The projected expenditure budget is \$390,000 less than the current year, primarily due to projected decreases in grant awards.

Significant Changes in Fund Balance

Grants are awarded on a reimbursement basis. Some of the grants end on September 30th, which means the grant crosses fiscal years. However, the final fiscal impact should be budget neutral since the expenditures equal the budget award.

Fiscal Year 2026 Proposed Preliminary Budget - Special Revenue Funds

MAJOR REVENUE SOURCES	PreK	Title I	Title VI-B	IDEA 619	JROTC	Perkins	Total Grant Revenues
PROJECTED REVENUES							
State Lottery	\$1,045,998						\$1,045,998
Federal		\$322,168	\$1,025,349	\$27,000	\$120,000	\$29,500	\$1,524,017
Transfers In	216,010						\$216,010
Total Projected Revenues:	\$1,262,008	\$322,168	\$1,025,349	\$27,000	\$120,000	\$29,500	\$2,786,025
MAJOR EXPENDITURE CATEGORIES							
ESTIMATED EXPENDITURES							
Instruction	\$1,251,103	\$243,868	\$847,942	\$27,000	\$120,000		\$2,489,913
Pupil Personnel		\$62,482	\$177,407				\$239,889
Improvement of Instruction		\$4,500				\$17,000	\$21,500
Instructional Staff Training		\$4,318				\$12,500	\$16,818
Federal Grant Administration		\$2,000					\$2,000
Student Transportation	\$10,905	\$5,000					\$15,905
Total Estimated Expenditures:	\$1,262,008	\$322,168	\$1,025,349	\$27,000	\$120,000	\$29,500	\$2,786,025

Financial Data: Special Revenue Funds

Special Revenue Funds by Object

		FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Previous Budget	FY2026 Approved Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue										
	Federal Revenue	\$ 1,911,314	\$ 2,303,398	\$ 1,649,265	\$ 3,201,142	\$ 2,570,015	\$ 2,647,115	\$ 2,726,529	\$ 2,808,325	\$ 2,892,575
	Transfer In	74,802	373,016	343,658	309,538	216,010	222,491	229,165	240,623	252,654
Total Revenue		\$ 1,986,116	\$ 2,676,414	\$ 1,992,922	\$ 3,510,680	\$ 2,786,025	\$ 2,869,606	\$ 2,955,694	\$ 3,048,948	\$ 3,145,229
Expenditures										
	1000 Instruction	1,945,064	2,552,928	2,278,347	2,664,233	2,489,913	2,564,610	2,641,549	2,720,795	2,802,419
	2100 Pupil Services	146,028	257,119	119,376	295,548	239,889	247,086	254,498	262,133	269,997
	2210 Improvement of Instructional Services	7,420	21,238	5,251	72,664	21,500	22,145	22,809	23,494	24,198
	2213 Instructional Staff Training	64,854	6,337	50,132	102,631	16,818	17,323	17,842	18,377	18,929
	2230 Federal Grant Administration	102,263	129,214	214,188	21,110	2,000	2,060	2,122	2,185	2,251
	2700 Student Transportation Service	13,487	18,553	49,891	19,989	15,905	16,382	16,874	17,380	17,901
Total Expenditures		\$ 2,279,116	\$ 2,985,388	\$ 2,717,185	\$ 3,176,175	\$ 2,786,025	\$ 2,869,606	\$ 2,955,694	\$ 3,044,365	\$ 3,135,696
Changes in Fund Balance		\$ (293,000)	\$ (308,974)	\$ (724,262)	\$ 334,505	\$ -	\$ 0	\$ 0	\$ 4,583	\$ 9,533

Special Revenue Funds by Object

Summary by State Object		FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2028 Forecast
100	Salaries	\$ 1,506,783	\$ 1,917,290	\$ 1,752,972	\$ 1,820,096	\$ 1,881,854	\$ 1,938,789	\$ 1,998,147	\$ 2,062,082
200	Benefits	587,835	813,424	766,745	891,250	841,948	866,416	890,892	913,295
Total Salaries & Benefits		\$ 2,094,617	\$ 2,730,713	\$ 2,519,717	\$ 2,711,346	\$ 2,723,802	\$ 2,805,205	\$ 2,889,039	\$ 2,975,378
Other Expenditures									
300	Purchased Prof/Tech Servs	\$ 32,945	\$ 11,066.00	\$ 4,191.95	\$ 128,758	\$ 4,500.00	\$ 4,658	\$ 4,821	\$ 4,989
380	Instructors	56,168	125,406	35,115	0	0	0	0	0
532	Comm-Web Based Subscriptions		1,415	11,713	44,855		0	0	0
580	Travel	21,995	12,006	26,597	94,541	4,318	4,469	4,626	4,787
595	Other Purch Services	13,582	19,387	50,499	21,689	15,905	16,462	17,038	17,634
610	Supplies	15,678	22,256	14,337	27,985	7,320	7,576	7,841	8,116
611	Technology Supplies	1,695	1,835	1,800	6,000	0	0	0	0
612	Computer Software	14,448	14,622	0	0	0	0	0	0
615	Expendable Equipment	4,951	27,630	13,693	3,000	680	704	728	754
616	Expendable Computer Equipment	229	9,294	8,974	34,527	0	0	0	0
642	Books & Periodicals	1,473	2,571	4,240	22,245	0	0	0	0
734	Computer Equipment	21,334	0	0	0	0	0	0	0
810	Dues & Fees		7,186	26,308	81,229	29,500	30,533	31,601	32,707
Other Expenditures		\$ 184,499	\$ 254,675	\$ 197,467	\$ 464,829	\$ 62,223	\$ 64,401	\$ 66,655	\$ 68,988
Total State Objects		\$ 2,279,116	\$ 2,985,388	\$ 2,717,185	\$ 3,176,175	\$ 2,786,025	\$ 2,869,606	\$ 2,955,694	\$ 3,044,365

School Nutrition Program Fund

The **School Nutrition Program Fund** accounts for activities concerned with providing food to students and staff. This includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and the delivery of food. Although the School Nutrition Program Fund is technically derived from special revenue funds, it is presented separately for budget appropriation and internal reporting purposes.

Major (Significant) Funding Sources and Uses (Expenditure Categories) - School Nutrition Fund

Revenue:

Federal Funding Source

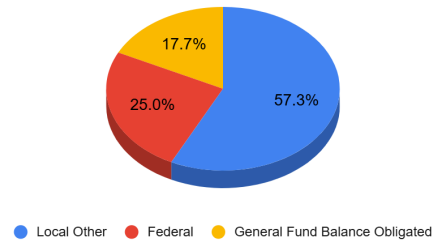
The National Child Nutrition Program accounts for 25% of the proposed revenue budget.

Other Local Sources of Revenue

Other local resources (meal purchases) account for 57% of the proposed revenue budget.

The anticipated General Fund supplement accounts for 18% of the proposed revenue budget.

School Nutrition Revenue Budget



Expenditures:

Personnel Expenses

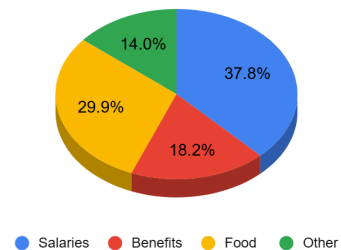
Salaries and benefits expenditures account for 56% of the proposed budget, including:

- \$1.6 million in salaries or 38%
- \$750,340 in benefits costs or 18%

Other Expenses

- Purchased food expenditures account for \$1.2 million or 30% of the proposed budget
- Other miscellaneous expenses associated with running a School Nutrition Program (paper, supplies, equipment) account for \$577,336 or 14%

School Nutrition Expenditure Budget



Underlying Assumptions and Significant Trends for Major Funding Sources and Uses - School Nutrition

Federal Funding Sources

As is the case with the special revenue grants, if funding for the School Nutrition Program is eliminated or reduced, the service provided would be negatively impacted.

Local Funding Sources

Meal purchases are volatile and sensitive to government regulations and students' preference for school lunches or home lunches.

Salaries and Benefits

The cost of labor continues to increase as the district strives to maintain competitive salaries and fund increasing health costs.

Purchased Food

Commodities and the purchase of food continue to be volatile and have traditionally increased due to inflation and increasing fuel costs.

General Fund Supplement

Although the expectation is that the School Nutrition Program is self-supporting, the district anticipates a shortage of \$728,503 in FY26 school nutrition revenue.

Significant Trends of Factors Influencing Budget Decisions:

Demographic and Economic Factors

Free and Reduced Price Meal Benefits Program Eligibility

The Free and Reduced-Price Meal Benefits Program (FRL) is a part of the National Child Nutrition Program. The following are the Income Eligibility Guidelines effective from July 1, 2025 through June 30, 2026. The department's guidelines for free meals and milk and reduced-price meals were obtained by multiplying the year 2025 federal income poverty guidelines by 1.30 and 1.85, respectively, and by rounding the result upward to the next whole dollar.

The chart details the free and reduced price eligibility criteria for monthly income, income received twice monthly (24 payments per year), income received every two weeks (26 payments per year) and weekly income.

INCOME ELIGIBILITY GUIDELINES
[Effective from July 1, 2025 to June 30, 2026]

Household size	Federal poverty guidelines	Reduced Price Meals—185%					Free meals—130%				
		Annual	Monthly	Twice per month	Every two weeks	Weekly	Annual	Monthly	Twice per month	Every two weeks	Weekly
48 Contiguous States, District of Columbia, Guam, and Territories											
1	15,650	28,953	2,413	1,207	1,114	557	20,345	1,696	848	783	392
2	21,150	39,128	3,261	1,631	1,505	753	27,495	2,292	1,146	1,058	529
3	26,650	49,303	4,109	2,055	1,897	949	34,645	2,888	1,444	1,333	667
4	32,150	59,478	4,957	2,479	2,288	1,144	41,795	3,483	1,742	1,608	804
5	37,650	69,653	5,805	2,903	2,679	1,340	48,945	4,079	2,040	1,883	942
6	43,150	79,828	6,653	3,327	3,071	1,536	56,095	4,675	2,338	2,158	1,079
7	48,650	90,003	7,501	3,751	3,462	1,731	63,245	5,271	2,636	2,433	1,217
8	54,150	100,178	8,349	4,175	3,853	1,927	70,395	5,867	2,934	2,708	1,354
For each add'l family member, add	5,500	10,175	848	424	392	196	7,150	596	298	275	138

Chart information obtained from the USDA Food and Nutrition Service, U.S. Department of Agriculture Website <https://www.federalregister.gov/documents/2024/02/20/2024-03355/child-nutrition-programs-income-eligibility-guidelines#p-15>

Qualifications for free and reduced-priced meals are based on the gross income of all household members and the number of persons living in the household. FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of the City of Decatur.

The FRL participation percentage decreased from 16.20% in October 2023 to 16.09% in October 2024.

The statewide participation percentage increased 4% from 63.69% to 67.55%.

Free and Reduced Price Meal Eligibility (FRL) for City Schools of Decatur

School Code	School	Oct- 23 %FRL	Oct-24 %FRL	Percent Change
1552	Beacon Hill Middle School	16.57	15.33	-1.24
505	Clairemont Elementary School	38.32	34.03	-4.29
3050	Decatur High School	17.99	16.57	-1.42
112	Fifth Avenue Upper Elementary School	9.44	11.34	1.9
212	Glennwood Elementary School	20.56	19.75	-0.81
105	Oakhurst Elementary School	11.95	12.18	0.23
506	Talley Street Upper Elementary School	17.4	21.19	3.79
115	Westchester Elementary School	6.76	6.43	-0.33
405	Winnona Park Elementary School	6.85	7.98	1.13
Percentage of Free and Reduced Lunch		16.20	16.09	-1.04

Enrollment, Funding, and Operating Factors

Enrollment Factors

Enrollment Growth

Increases in enrollment for students who meet the eligibility requirements for FRL will increase funding.

Funding Factors

Federal Budget

Changes in federal appropriation, grant allocation, and methodology will impact federal funds.

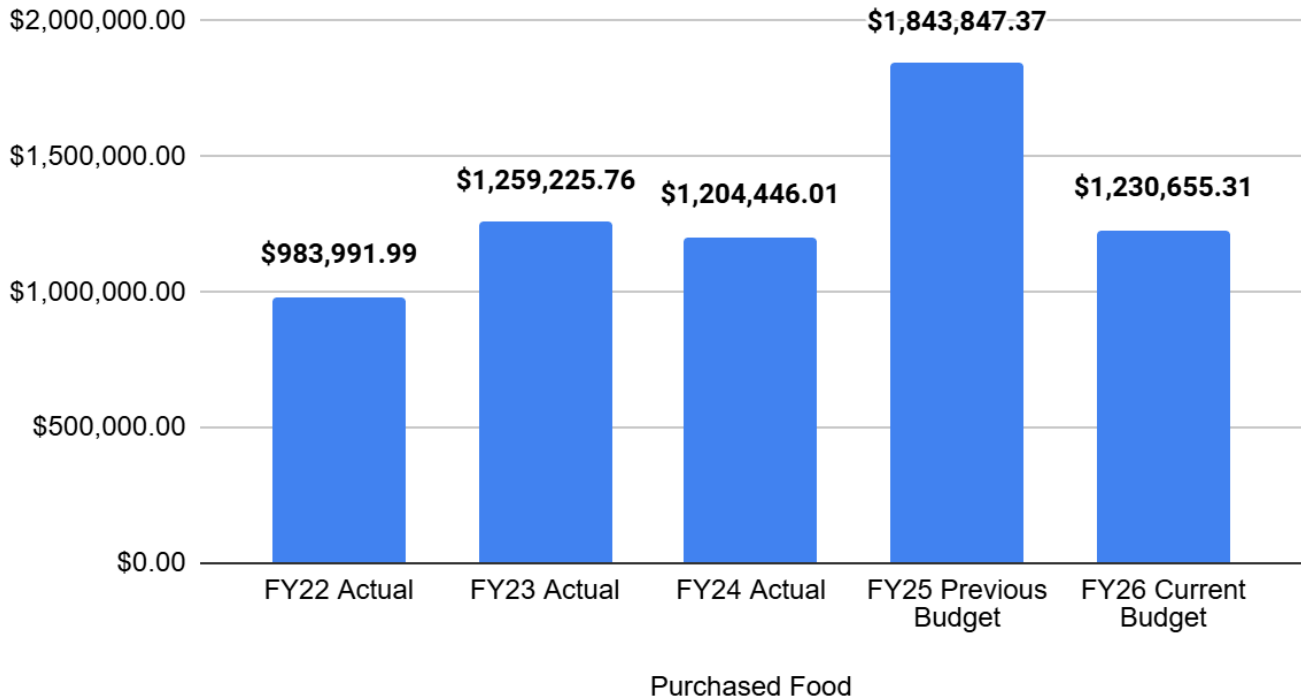
Meal Purchases

Students' preference for school meals or home meals, and the volatile and sensitive government regulations, will have a direct impact on meal purchases.

Food Cost

Purchased food accounts for \$1.2 million or 30% of the FY26 budget. As a commodity, the purchase of food is subject to inflation.

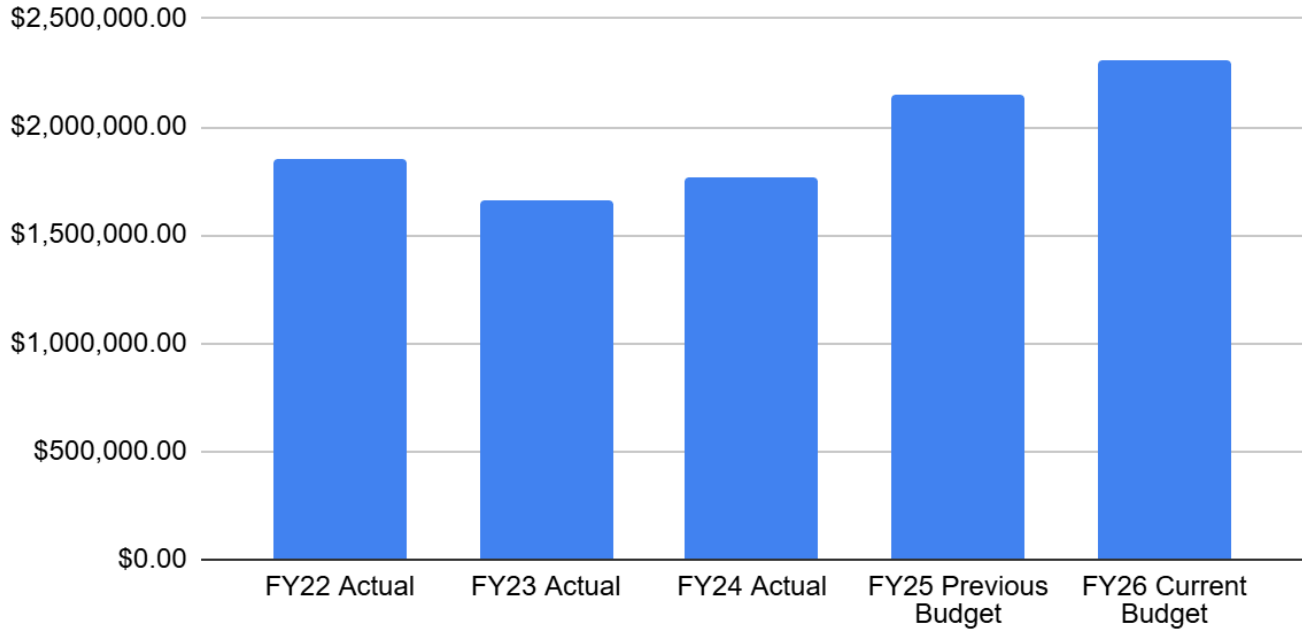
Purchased Food



Increasing Cost of Personnel

56% of the FY26 budget is made up of salaries and benefits. The increasing cost of personnel has a major impact on the School Nutrition Program Fund budget.

Salaries and Benefits



Salaries and Benefits

Material Changes (Shifts) from the Current Year Budget - School Nutrition Program Fund

Changes in Revenue

School Nutrition Program Fund revenue is expected to decrease by \$19,587 in the FY26 budget and is projected to trend within the same range in future years.

Changes in Expenditures

The FY26 expenditure budget is \$653,359 less than the previous year. This anticipated decrease is due primarily to matching the budget with actual expenditures.

Significant Changes in Fund Balance - School Nutrition Program Fund

The proposed budget reflects a decline of \$1.4 million in fund balance. This decline is the result of reallocating school nutrition funds that were budgeted in the General Fund in FY25 and reallocated to the School Nutrition Program Fund in FY26. The budget reflects a trend of requiring financial support from the General Fund in order to maintain a fund balance of three months of operating expenses. School nutrition will market its meals and receive student input into meal selection to increase participation.

Financial Data - School Nutrition Fund

Revenue	2022 Actual	2023 Actual	2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Local	\$ 161,470	\$ 1,699,953	\$ 1,890,266	\$ 2,238,977	\$ 2,226,817	\$ 2,293,622	\$ 2,362,430	\$ 2,433,303
Federal	2,909,755	1,110,563	1,037,052	1,084,227	1,084,227	1,116,754	1,150,256	1,184,764
State	157,360	48,610	83,346	83,414	75,987	78,267	80,615	83,033
Transfer In					728,503	750,358	772,869	796,055
Total Revenue	\$ 3,228,585	\$ 2,859,126	\$ 3,010,664	\$ 3,406,618	\$ 4,115,534	\$ 4,239,000	\$ 4,366,170	\$ 4,497,155

Expenditures

3100 School Nutrition Program	\$ 2,395,592	\$ 2,812,200	\$ 2,765,257	\$ 4,768,893	\$ 4,115,534	\$ 4,239,000	\$ 4,366,170	\$ 4,497,155
Total Expenditures	\$ 2,395,592	\$ 2,812,200	\$ 2,765,257	\$ 4,768,893	\$ 4,115,534	\$ 4,239,000	\$ 4,366,170	\$ 4,497,155

Revenue Over/(Under) Expenditures	\$ 832,993	\$ 46,925	\$ 245,407	\$ (1,362,275)	\$ 0	\$ (0)	\$ 0	\$ 0
Beginning Fund Balance	\$513,355	\$1,453,823	\$1,500,748	\$1,826,600	\$998,359	\$998,359	\$998,359	\$998,359
Change in Fund Balance	832,993	46,925	245,407	-1,362,275	0	0	0	0
Inventory	107,475		80,446	534,033				
Ending Fund Balance	\$1,453,823	\$1,500,748	\$1,826,601	\$998,359	\$998,359	\$998,359	\$998,359	\$998,359

Summary by State Object	2022 Actual	2023 Actual	2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
100 Salaries	\$ 1,039,741	\$ 1,053,363	\$ 1,166,596	\$ 1,481,603	\$ 1,557,203	\$ 1,603,919	\$ 1,652,037	\$ 1,701,598
200 Benefits	0	56,789	58,315	667,124	750,340	772,850	796,036	819,917
Total Salaries & Benefits	\$ 1,039,741	\$ 1,110,152	\$ 1,224,910	\$ 2,148,727	\$ 2,307,543	\$ 2,376,769	\$ 2,448,072	\$ 2,521,514

Other Expenditures

300 Purchased Prof/Tech Servs	\$ 1,959	\$ 81,505	\$ 17,425	\$ 38,725	\$ 42,725	\$ 44,007	\$ 45,327	\$ 46,687
310 Professional Services	1,330		8,500	11,075	11,075	11,407	11,749	12,102
430 Repair & Maintenance	7,036	3,091	2,510	10,000	10,000	10,300	10,609	10,927
532 Comm-Web Based Subscriptions			7,300	11,000	11,000	11,330	11,670	12,020
580 Travel	309	4,553	739	13,000	13,000	13,390	13,792	14,205
591 Commodity Hauling	6,408	5,308	102	11,000	11,000	11,330	11,670	12,020
595 Other Purch Services		901	40	7,500	7,500	7,725	7,957	8,195
610 Supplies	129,636	122,534	116,645	372,497	158,368	163,119	168,012	173,053
612 Computer Software	2,457	4,250	0	400	400	412	424	437
615 Expendable Equipment	6,006	8,918	0	13,000	13,000	13,390	13,792	14,205
616 Expendable Computer Equipment	6,535		0	3,200	3,200	3,296	3,395	3,497
630 Purchased Food	983,992	1,259,226	1,204,446	1,843,847	1,230,655	1,267,575	1,305,602	1,344,770
635 Food Acquisitions - USDA	204,293	205,968	182,004	247,771	247,771	255,205	262,861	270,747
730 Equipment Totals	0	0	0	28,950	40,097	41,300	42,539	43,815
734 Computer Equipment	4,754	0	0	0	0	-	-	-
810 Dues & Fees	1,137	5,795	635	8,200	8,200	8,446	8,699	8,960
Other Expenditures	\$ 1,355,851	\$ 1,702,049	\$ 1,540,346	\$ 2,620,166	\$ 1,807,991	\$ 1,862,231	\$ 1,918,098	\$ 1,975,641
Total State Objects	\$ 2,395,592	\$ 2,812,200	\$ 2,765,257	\$ 4,768,893	\$ 4,115,534	\$ 4,239,000	\$ 4,366,170	\$ 4,497,155

Capital Projects Fund

Capital Projects Funds account for and report such financial resources as the Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds, and grants from the Georgia State Financing and Investment Commission that are restricted, committed, or assigned to the expenditure of capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Major (Significant) Funding Sources and Uses (Expenditure Categories) - Capital Fund

Local Taxes: E-SPLOST

The Education Special Purpose Local Option Sales Tax for Education is a major fund source for Capital Projects Funds. E-SPLOST is a one-cent sales tax on all retail purchases. This means that everyone who purchases in the school district's county (DeKalb County), including visitors, contributes to the support of local schools. For the proposed budget, E-SPLOST collections are projected to total \$7.0 million.

SPLOST VI (which commenced July 1, 2022 and expires on June 30, 2027) Program:

The School District has approved the following capital outlay projects at a total maximum cost of \$40,811,757.

- 1) To acquire design, construct, renovate, reconfigure, modify, add to, repair, replace, demolish all or a portion of, improve, and equip existing and new school buildings and sites and other existing and new buildings and facilities, including greenspace, useful or desirable in connection therewith;
- 2) To acquire and install technology improvements throughout the school system, including computers, systems, and related hardware and infrastructure;
- 3) To acquire school buses, school-related vehicles, and transportation equipment, including infrastructure for electric vehicles;
- 4) For school and facilities improvement, energy conservation, and maintenance projects; and
- 5) To acquire supplemental capital equipment for the school system, including any property, real and personal, useful and desirable in connection with the projects listed in the Notice of Election.

State Sources: State Capital Outlay Program

As written in the Official Code of Georgia (OCGA 20-2-260(a)), the purpose of the state's capital outlay program is to ensure that every public school student is housed in a facility that is structurally sound, is well-maintained, and has adequate space and equipment to meet each student's instructional needs. Eligible expenses for the state capital outlay program are new construction projects required as a result of increased enrollment; renovating, upgrading or replacing facilities that have become obsolete or unsafe; providing new additions to existing facilities or relocation of existing facilities; and consolidating facilities. State capital outlay programs are not anticipated for FY25.

Identified Goals to Accomplish with E-SPLOST VI

Facilities Goals

E-SPLOST supports the school district in the following goals:

- Goal 1: Equity : Creatr universally accessible ADA compliance.
- Goal 2: Sustainability: Operate in an environmentally and financially sustainable manner, saving costs through renovations.

Technology Goals

E-SPLOST supports all four major information services goal areas:

- Goal 1: User Support: Student Connectivity
- Goal 2: Enterprise Applications: Privacy, Transparency, and Interoperability
- Goal 3: Enterprise Applications: Data Warehousing
- Goal 4: Network Services: Infrastructure Versatility

Teaching and Learning Goals

- Goal 1: In order to maximize student achievement, we will ensure all students in CSD have access to a guaranteed and viable curriculum that includes utilizing consistent, high-quality, culturally relevant, core instructional materials in all classrooms.
- Goal 2: Purposefully select high-quality, evidence-based materials for interventions.

Financial Goals

- Goal 1: Align budget with strategic initiatives.
- Goal 2: Sustain excellence and transparent financial stewardship.
- Goal 3: Reallocate allowable funding from the General Fund to E-SPLOST if funds are available.

SPLOST FY 2025 vs FY 2026 Budget

Operations Budget

FY25 Budget - \$6,481,000		
Allocation		Description
Construction, Building Improvements	\$3,415,000	<ul style="list-style-type: none"> Construction building improvements including, renovations, additions, ADA compliance
Transportation	\$216,000	<ul style="list-style-type: none"> Purchase of Buses
Professional Services	\$350,000	<ul style="list-style-type: none"> Architecture, landscape civil, interior design , structural engineering, Professional ERP Services
Legacy Track & Field	\$2,500,000	<ul style="list-style-type: none"> Construction of Legacy Track & Field

FY26 Budget - \$3,720,000		
Allocation		Description
Construction, Building Improvements	\$3,165,000	<ul style="list-style-type: none"> Construction building improvements including, renovations, additions, ADA compliance
Transportation	\$216,000	<ul style="list-style-type: none"> Purchase of Buses
Professional Services	\$339,000	<ul style="list-style-type: none"> Architecture, landscape civil, interior design , structural engineering, Professional ERP Services

Safety and Technology

FY25 Budget - \$4,407,248		
Allocation		Description
Copiers	\$240,000	<ul style="list-style-type: none"> Equipment lease, toner, and maintenance
Network Infrastructure	\$313,308	<ul style="list-style-type: none"> Critical cybersecurity & connectivity equipment
Telephone Communications	\$193,440	<ul style="list-style-type: none"> Negotiated 20% cell rate reduction & reduced use
Software as a Service	\$1,170,500	<ul style="list-style-type: none"> Licenses for learning & business tools
Equipment Leases/Bond Payment	\$2,390,000	<ul style="list-style-type: none"> Elementary and staff device refresh leases Payment of outstanding bonds
Equipment Purchase	\$100,000	<ul style="list-style-type: none"> ActivPanel refresh

FY26 Budget - \$4,046,995		
Allocation		Description
Copiers	\$210,000	<ul style="list-style-type: none"> Using data to and reduce overconsumption
Network Infrastructure	\$210,000	<ul style="list-style-type: none"> Maintaining equipment lifecycle
Telephone Communications	\$180,000	<ul style="list-style-type: none"> Will solicit new landline provider
Software as a Service	\$1,201,995	<ul style="list-style-type: none"> Eliminated redundancies, avg. 6% market increase
Equipment Leases/Bond Payment	\$2,215,000	<ul style="list-style-type: none"> Adding middle and high school student refreshes. Payment of outstanding bonds
Equipment Purchase	\$30,000	<ul style="list-style-type: none"> ActivPanel refresh

Safety and Technology Rollover Budget

FY25 Budget - \$1,400,000			FY26 Rollover Budget - \$880,000		
Allocation		Description	Allocation		Description
Secure Entrance Design	\$70,000	<ul style="list-style-type: none"> Contractor identified, design work begins this month 	Secure Entrance Construction	\$135,000	<ul style="list-style-type: none"> Prioritizing DHS and BHMS
Weapons Detection*	\$450,000	<ul style="list-style-type: none"> Would order FY25 to ensure delivery for opening FY26 	Security Software Licenses	\$255,000	<ul style="list-style-type: none"> Toward Centegix, CrisisGo, and Avigilon
Allocated but not spent	\$880,000	<ul style="list-style-type: none"> Will rollover to FY26 	Professional services	\$140,000	<ul style="list-style-type: none"> Support COD hire and retain SROs
			Life/safety lifecycle	\$275,000	<ul style="list-style-type: none"> Maintenance and replacement of key systems
			District radios	\$75,000	<ul style="list-style-type: none"> For daily operations and crisis communication

Instruction

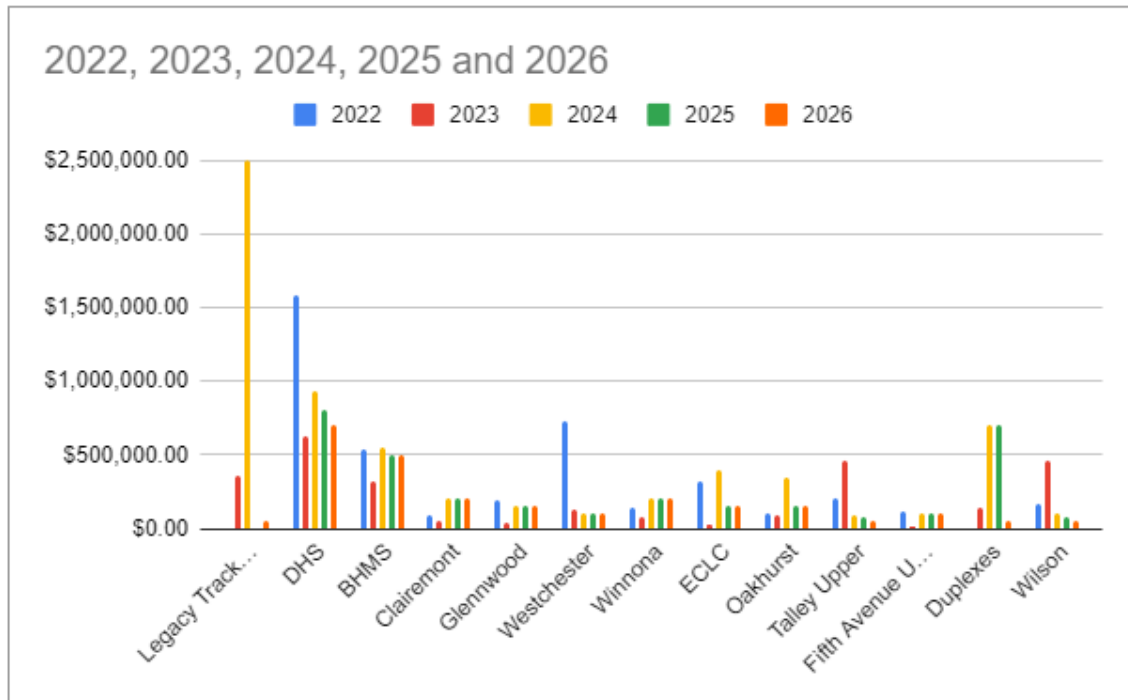
FY25 Budget - \$905,000			FY26 Budget - \$452,960		
Allocation		Description	Allocation		Description
Textbooks	\$880,000	<ul style="list-style-type: none"> K-3 ELA phonics program (Foundations) K-5 decodable books K-5 ELA core textbooks (Wit and Wisdom) 6-12 ELA core textbooks (Into Literature) AP digital resources Honors novels Math workbooks 	Textbooks	\$427,960	<ul style="list-style-type: none"> K-8 ELA consumable text replacement AP digital resources Honors novels Math workbooks
Band Instruments	\$25,000	<ul style="list-style-type: none"> Band and orchestra instruments 	Band Instruments	\$25,000	<ul style="list-style-type: none"> Band and orchestra instruments

SPLOST VI Projected Percentage Spend

SPLOST VI - FY2024-2027				
2022 Issue - Budget \$40 Million				
<i>Projected Percentage Spend</i>				
PROJECT	FY24	FY25	FY26	FY27
INSTRUCTION	3%	3%	4%	4%
PROCESS AUTOMATION AND DATA UTILIZATION	2%	2%	2%	2%
INFRASTRUCTURE AND SUPPORT	1%	1%	1%	1%
CONSTRUCTION, BUILDING IMPROVEMENT, ENHANCEMENT	9%	10%	9%	9%
VEHICLES	1%	0.5%	0.5%	0.5%
SAFETY & SECURITY	1%	1%	1%	1%
LAND ACQUISITION & IMPROVEMENT	10%			
DEBT SERVICES	0.3%	0.3%	0.3%	0.3%

Five-Year Capital Plan

Locations	2022	2023	2024	2025	2026
Legacy Track & Field	\$0.00	\$355,421.93	\$2,500,000.00	\$0.00	\$50,000.00
DHS	\$1,583,847.36	\$621,932.00	\$930,000.00	\$800,000.00	\$700,000.00
BHMS	\$541,642.05	\$320,971.54	\$550,000.00	\$500,000.00	\$500,000.00
Clairemont	\$91,000.00	\$58,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Glennwood	\$189,402.08	\$34,680.99	\$150,000.00	\$150,000.00	\$150,000.00
Westchester	\$725,923.48	\$125,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Winnona	\$137,136.82	\$79,296.40	\$200,000.00	\$200,000.00	\$200,000.00
ECLC	\$321,136.40	\$30,600.00	\$400,000.00	\$150,000.00	\$150,000.00
Oakhurst	\$105,000.00	\$97,000.00	\$350,000.00	\$150,000.00	\$150,000.00
Talley Upper	\$206,816.72	\$464,418.00	\$96,349.80	\$80,000.00	\$50,000.00
Fifth Avenue Upper	\$112,684.31	\$19,116.00	\$100,000.00	\$100,000.00	\$100,000.00
Duplexes	\$0.00	\$139,000.00	\$700,000.00	\$700,000.00	\$50,000.00
Wilson	\$174,000.00	\$464,759.86	\$100,000.00	\$80,000.00	\$50,000.00
TOTAL	\$4,190,611.22	\$2,812,219.72	\$6,378,373.80	\$3,212,025.00	\$2,452,026.00



Underlying Assumptions - Capital Fund

Transfers Out

E-SPLOST is the primary source for paying debt services. An underlying assumption is the anticipated collection of E-SPLOST proceeds. Although E-SPLOST was initially projected at \$8.0 million annually for five years, collections for the last two years have been approximately \$7.0 million annually. The decrease in SPLOST collection is due to a decline in DeKalb County purchases. The anticipated collection of E-SPLOST proceeds for FY26 is as follows:

Jul-2025	\$	583,333
Aug-2025		583,333
Sep-2025		583,333
Oct-2025		583,333
Nov-2025		583,333
Dec-2025		583,333
Jan-2026		583,333
Feb-2026		583,333
Mar-2026		583,333
Apr-2026		583,333
May-2026		583,333
Jun-2026		583,333
Total	\$	7,000,000

Debt Service

The district is contemplating refunding the 2014 Certificate of Participation. All other amortization schedules will remain the same during the FY26 budget.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

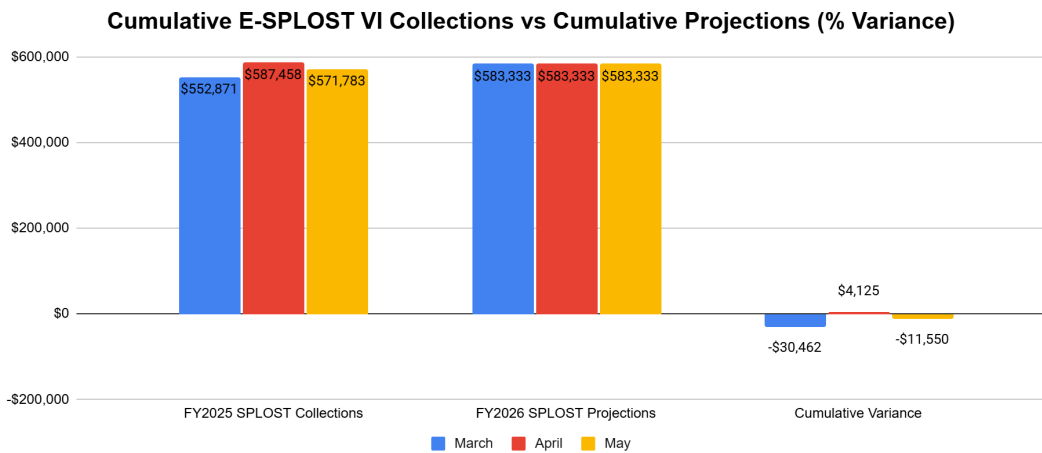
Local Economy

E-SPLOST collections are directly impacted by the economy of DeKalb County. E-SPLOST receipts have come in approximately 13% lower than anticipated over the last two years. Retail shops and shopping malls have closed in drastic numbers in DeKalb County and throughout the country.

Funding Factors

SPLOST Receipts

E-SPLOST collections are the primary funding source for capital projects. The district's estimated SPLOST proceeds were estimated at \$40,811,758. Proceeds were determined by the ratio of DeKalb County School District students to Atlanta Independent School System students and City of Decatur School System students, as determined by the latest FTE count prior to the referendum. The City Schools of Decatur's annual amount of anticipated SPLOST receipts was \$8,162,351.



State Capital Outlay Program

Utilize the state capital outlay program for eligible expenditures.

Material Changes (Shifts) from the Previous Year's Budget - Capital Fund

Changes in Revenue

The proposed revenue budget is \$7 million, which is equivalent to the FY25 budget. The decreased projections for both years are based on the actual revenue received. The reduction in revenue is due to a decrease in purchases in DeKalb County. Earnings on investments have increased, and the anticipated proposed revenue from interest is \$120,000.

Changes in Expenditures

The proposed expenditure budget is \$9 million. The largest portion of the \$9 million is the \$3.8 million allocated for facilities acquisition and construction services. These funds are used to maintain district facilities to ensure they are safe and well maintained. The second-largest portion of SPLOST expenditures is for debt services to pay for outstanding bonds.

Significant Changes in Fund Balance - Capital Fund

The fund balance of Capital Projects Funds consists of projects that cross fiscal years. The FY26 fund balance will be reduced by \$2.4 million due to the final payment on pending projects.

Financial Data: Capital Fund

Capital Fund by Function

		FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue	SPLOST	\$6,742,954	\$6,986,411	\$6,976,513	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
	Earnings on Investments	\$6,363	\$119,514	273,996	130,000	120,000	120,000	120,000	120,000	120,000
Total Revenue		\$6,749,317	\$7,105,925	\$7,250,509	\$7,130,000	\$7,120,000	\$7,120,000	\$7,120,000	\$7,120,000	\$7,120,000
Expenditures										
	1000 Instruction	\$2,767,791	\$914,899	\$776,488	\$806,216	\$1,052,960	\$600,000	\$500,000	\$500,000	\$1,500,000
	2300 General Admin			7,786		39,000				
	2400 School Administration	771,738	1,200,377	1,300,968	1,926,208	1,663,995	1,125,000	1,340,000	1,340,000	1,215,000
	2500 Business Support Services				57,600					
	2600 Maintenance and Operation of Plant Services	170,198	260,731	183,649	185,000	85,000	80,000	100,000	86,400	86,400
	2660 Safety & Security				1,400,000	0	250,000	250,000	250,000	250,000
	2700 Student Transportation Service				116,000	216,000	200,000			
	2800 Support Services - Central	434,267	119,415	206,014	414,460		150,000	200,000	200,000	200,000
	4000 Facilities Acquisition and Construction Services	4,020,067	1,473,843	3,430,691	5,523,426	3,828,000	3,575,000	2,800,000	2,800,000	2,750,000
	5000 Transfer Out	346,244								
	5100 Debt Service	\$530,120	\$121,719	121,719	375,239	2,215,000	2,500,000	2,500,000	2,700,000	2,700,000
Total Expenditures		\$9,040,425	\$4,090,983	\$6,027,315	\$10,804,148	\$9,099,955	\$8,480,000	\$7,690,000	\$7,876,400	\$8,701,400
Revenue Over/(Under) Expenditures		\$ (2,291,108)	\$3,014,941	\$ 1,223,194	\$ (3,674,148)	\$ (1,979,955)	\$ (1,360,000)	\$ (570,000)	\$ (756,400)	\$ (1,581,400)
Change in Fund Balance		\$ (2,291,108)	\$3,014,941	\$ 1,223,194	\$ (3,674,148)	\$ (1,979,955)	\$ (1,360,000)	\$ (570,000)	\$ (756,400)	\$ (1,581,400)
Beginning Fund Balance						\$7,237,881	\$5,257,926	\$3,897,926	\$3,327,926	\$2,571,526
Ending Fund Balance						\$5,257,926	\$3,897,926	\$3,327,926	\$2,571,526	\$990,126

Capital Fund by Object

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Other Expenditures								
310 Professional Services	\$ 960,702	\$ 354,541	\$ 650,384	\$ 1,125,133	\$ 425,000	\$ 580,000	\$ 600,841	\$ 610,874
336 Safety & Security					140,000			
430 Repair & Maintenance			115,637		275,000			
530 Communication	95,405	383,739	278,300	193,440	255,000	285,000	315,000	365,000
532 Comm-Web Based Subscrip			925,119	1,176,959	1,456,995	1,300,333	1,250,468	1,458,000
611 Technology Supplies	0	0	0	10,320				
612 Computer Software	130,284	913,480	34,958	141,363		0	0	0
615 Expendable Equipment		18,681	24,326	975,000	25,000	25,000	25,000	25,000
616 Expendable Computer Equipment	2,241,360	175,149	105,811	232,334	115,000	210,000	189,000	175,000
640 Digital/Electronic Text	0	0	57,543	0				
641 Textbooks	546,045	389,101	214,814	781,216	880,000	750,000	750,000	750,000
715 Land Improvement	183,813		0	5,519,964				
720 Bldg Acq, Const, Improv	3,836,254	1,473,843	3,315,054		3,300,000	2,921,064	2,249,688	2,213,524
730 Equipment	170,198	260,731	183,649	185,000		215,000	85,000	85,000
732 Purchase/Lease-Buses			0	116,000	216,000	100,000	81,400	81,400
830 Interest Payment	23,879				338,357	420,000	470,000	438,999
831 Principal Payment	506,241	121,719	121,719	347,419	1,673,603	1,673,603	1,673,603	1,673,603
930 Operating Transfers	346,244							
Total Expenditures	\$ 9,040,425	\$ 4,090,983	\$ 6,027,315	\$ 10,804,148	\$ 9,099,955	\$ 8,480,000	\$ 7,690,000	\$ 7,876,400
Total State Objects	\$ 9,040,425	\$ 4,090,983	\$ 6,027,315	\$ 10,804,148	\$ 9,099,955	\$ 8,480,000	\$ 7,690,000	\$ 7,876,400

Departments and Schools Overview

The proposed FY26 General Fund expenditure budget has increased by \$11.4 million, or 11%, over a two-year period from FY24 to FY26 and increased by 4.50% from FY25 to FY26. Increased salaries and benefits are the primary justification for the increases.

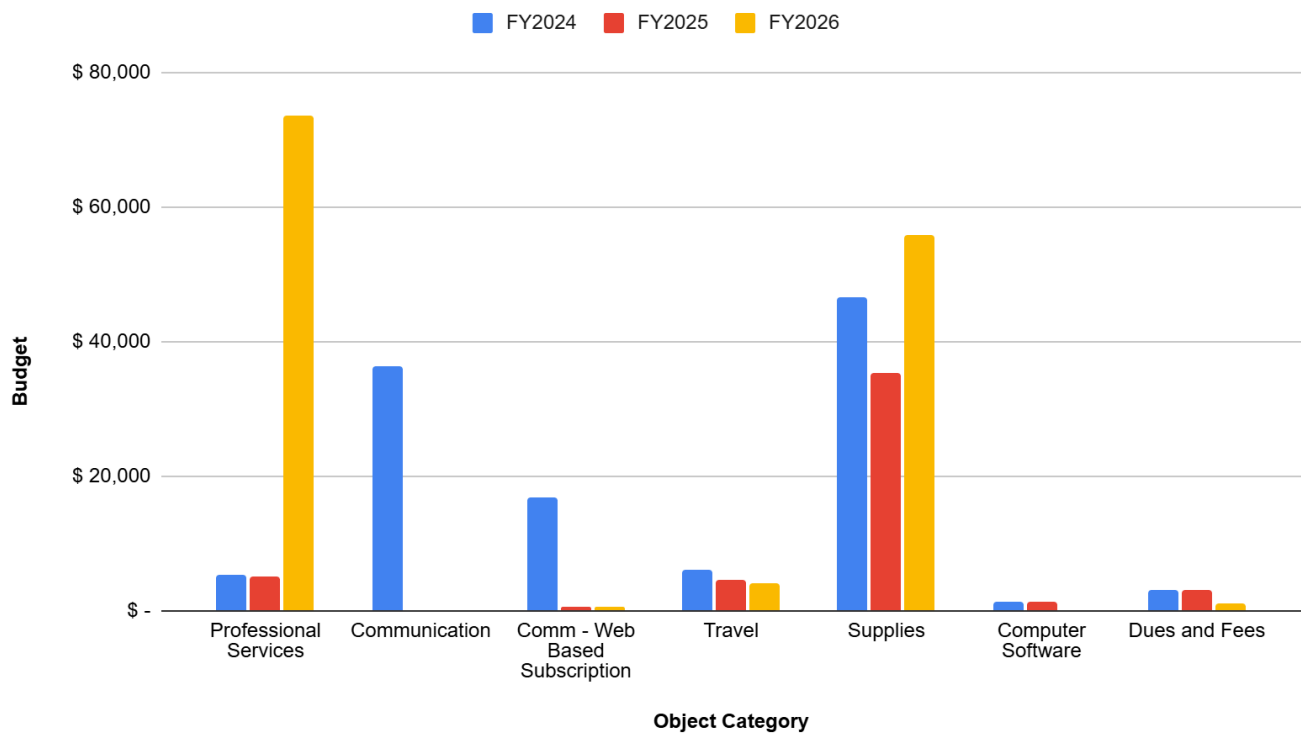
Department Number	Department Name	FY24 Budget	FY25 Budget	FY26 Budget	Variance (FY24-FY26)	Percentage Change (FY24-FY26)	Variance (FY25-FY26)	Percentage Change (FY25-FY26)
0009	ACCOUNTABILITY AND ASSESSMENT	\$ 115,306	\$ 49,725	\$ 134,903	\$ 19,597	17.00%	\$ 85,178	171.30%
0099	ATHLETICS	678,805	1,034,224	1,092,687	413,883	60.97%	58,463	5.65%
1552-0000	BEACON HILL	14,140,753	14,864,421	15,570,460	1,429,707	10.11%	708,039	4.75%
1552-0072	BEACON HILL VOCATIONAL	10,952	11,952	17,702	6,750	61.63%	5,750	48.10%
0081	CHIEF OF STAFF	508,166	852,832	884,554	376,388	74.07%	31,723	3.72%
0505-0000	CLAIREMONT	3,305,111	3,199,520	3,041,088	-264,023	-7.99%	-158,432	-4.95%
0023	COMMUNICATIONS	588,554	876,338	896,638	308,085	52.35%	20,301	2.32%
0141	CUSTODIAN	1,573,679	1,794,464	2,032,326	458,648	29.14%	237,862	13.26%
3050	DECATUR	17,166,792	18,237,359	19,365,413	2,198,621	12.81%	1,128,054	6.19%
0100	DECATUR IB PROGRAM	84,629	45,744	69,300	-15,329	-18.11%	23,556	51.49%
0070's	DECATUR VOCATIONAL	1,658,806	1,785,659	1,894,640	235,834	14.22%	108,981	6.10%
0101	DHS STUDENT SUPPORT CENTER	11,488	8,298	8,500	-2,988	-26.01%	202	2.43%
0118-0000	DVA	645,318	896,493	980,462	335,144	51.93%	83,970	9.37%
6016-0000	ECLC	3,080,203	3,127,769	3,587,962	507,759	16.48%	460,193	14.71%
0007	ELEMENTARY INSTRUCTION	434,991	1,117,834	199,936	-235,055	-54.04%	-917,898	-82.11%
0019	DEPUTY SUPERINTENDENT & PROFE:	199,940	491,389	477,872	277,932	139.01%	-13,517	-2.75%
0022	ESOL	38,189	338,517	525,723	487,534	1276.63%	187,205	55.30%
0112-0000	FIFTH AVE	7,509,598	7,773,996	7,761,322	251,723	3.35%	-12,675	-0.16%
0025	FINANCE	1,833,897	2,253,912	3,780,887	1,946,990	106.16%	1,526,775	67.74%
0077	FRASIER CENTER	793,043	828,994	847,171	54,127	6.83%	18,177	2.19%
0212-0000	GLENNWOOD	3,423,185	3,410,956	3,836,194	413,009	12.07%	425,238	12.47%
100-1647/100-8064	GRANTS	0	200,756	0	0		-200,756	-100.00%
0042	GROUNDS	368,444	481,929	387,082	18,638	5.06%	-94,847	-19.68%
0028	HR	1,003,135	1,295,846	1,506,843	503,708	50.21%	210,997	16.28%
0010	IMPROVEMENT OF INSTRUCTION	1,894,543	1,838,392	1,965,570	71,027	3.75%	127,178	6.92%
0040	MAINTENANCE AND FACILITIES	5,115,113	5,438,532	5,949,221	834,109	16.31%	510,690	9.39%
0080	NURSING	187,304	1,281,969	1,308,578	1,121,274	598.64%	26,609	2.08%
0080	NUTRITION	705,675	0	0	-705,675	-100.00%	0	
0105-0000	OAKHURST	4,249,729	4,367,330	4,507,545	257,816	6.07%	140,215	3.21%
0017	OPERATIONS	743,316	347,439	411,193	-332,123	-44.68%	63,754	18.35%
0045	SAFETY AND SECURITY	0	963,219	811,885	811,885		-151,334	-15.71%
0021	SCHOOL IMPROVEMENT	401,460	685,289	757,488	356,028	88.68%	72,197	10.54%
0008	SECONDARY INSTRUCTION	214,465	121,637	82,006	-132,459	-61.76%	-39,631	-32.58%
0020	SPECIAL EDUCATION	2,756,424	3,101,711	3,109,325	352,900	12.80%	7,614	0.25%
0030	STAFF DEVELOPMENT	321,900	464,707	484,250	162,350	50.43%	19,543	4.21%
0018	STUDENT SUPPORT	2,780,548	2,286,338	2,365,065	-415,483	-14.94%	78,727	3.44%
1310	SUMMER SCHOOL LAUNCH PAD	54,415	0	0	-54,415	-100.00%	0	
8010-0000	SUPERINTENDENT	2,344,172	2,056,530	1,646,142	-698,030	-29.78%	-410,388	-19.96%
0506-0000	TALLEY ST	7,708,467	7,745,588	8,755,776	1,047,309	13.59%	1,010,188	13.04%
0050	TECHNOLOGY	1,517,566	1,291,114	1,238,488	-279,078	-18.39%	-52,626	-4.08%
8012-0000	TRANSPORTATION	2,259,947	2,186,598	2,134,114	-125,833	-5.57%	-52,484	-2.40%
0043	VEHICLES	16,046	16,135	18,000	1,954	12.18%	1,865	11.56%
0115-0000	WESTCHESTER	3,329,798	3,111,057	3,261,215	-68,583	-2.06%	150,158	4.83%
0405-0000/2520	WINNONA PARK	4,701,735	4,785,308	4,153,047	-548,688	-11.67%	-632,261	-13.21%
TOTAL		\$ 100,475,600	\$ 107,067,821	\$ 111,858,373	\$ 11,382,773	11.33%	\$ 4,790,552	4.47%

Assessment and Accountability

The Assessment and Accountability Division oversees the design, implementation, and analysis of student assessments to inform instruction and monitor academic progress. CSD professionals within the division ensure compliance with state and federal accountability requirements and support data-driven decision-making at all levels. The team provides schools with actionable insights; supports assessment literacy; and ensures the validity, reliability, and accessibility of all testing systems to support equitable student outcomes.

Object Code	Object Name		FY2024	FY2025	FY2026	Diff	Percent Change
310	Professional Services	\$	5,256	\$ 5,000	\$ 73,500	\$ 68,500	
530	Communication		36,200	0	0	\$ -	
532	Comm - Web Based Subscription		16,796	560	560	\$ -	
580	Travel		6,172	4,500	4,000	\$ (500)	-11.11%
610	Supplies		46,600	35,418	55,843	\$ 20,425	57.67%
612	Computer Software		1,180	1,247	0	\$ (1,247)	
810	Dues and Fees		3,102	3,000	1,000	\$ (2,000)	-66.67%
Total		\$	115,306	\$ 49,725	\$ 134,903	\$ 85,178	171.30%

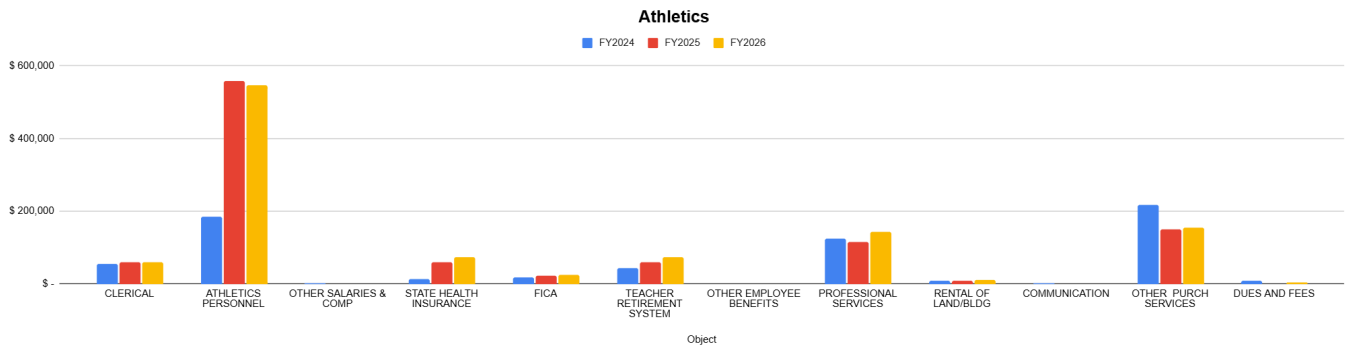
ACCOUNTABILITY AND ASSESSMENT



Athletics

The objective of CSD's Athletic and Activities Department is to assist students in the development of the whole person through education and competition and to stimulate a lasting attitude of discipline, integrity, leadership, and social responsibility. The foundation of this objective directly aligns with the strategic accelerator Building and Sustaining an Engaging and Inclusive Culture. Participation in all extracurricular activities at the school level is a privilege, not a right, that carries with it responsibilities to the student-athlete's respective team, the school, and the community. CSD coaches are committed to winning, but more importantly, they are driven to be positive role models and to teach the aforementioned concepts.

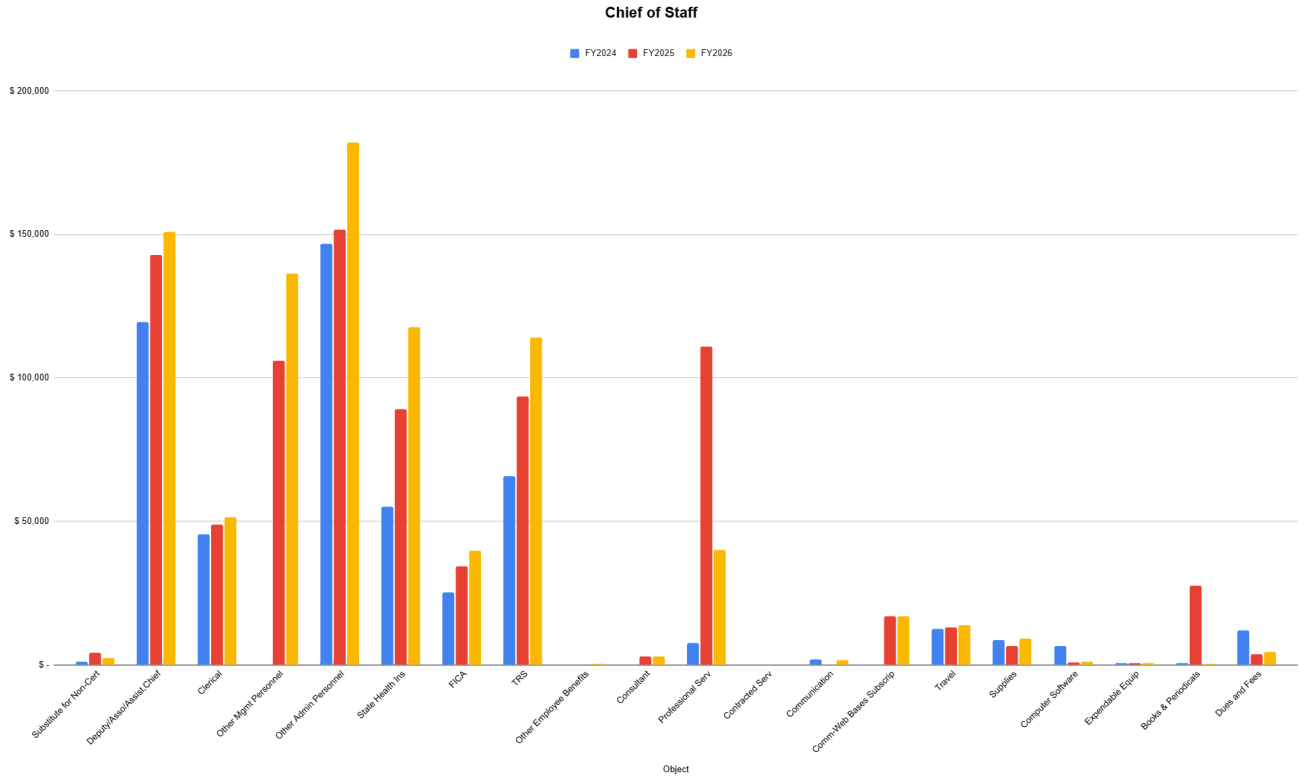
Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
142	CLERICAL	\$ 56,190	\$ 58,999	\$ 60,789	\$ 1,770	3.00%
146	ATHLETICS PERSONNEL	185,548	557,524	546,718	\$ (10,806)	-1.94%
199	OTHER SALARIES & COMP	1,000	0	0	\$ -	0.00%
210	STATE HEALTH INSURANCE	13,780	60,900	72,677	\$ 11,777	19.34%
220	FICA	18,016	22,445	25,464	\$ 3,019	13.45%
230	TEACHER RETIREMENT SYSTEM	42,707	60,968	72,929	\$ 11,962	19.62%
290	OTHER EMPLOYEE BENEFITS	0	0	131	\$ 131	0.00%
310	PROFESSIONAL SERVICES	125,494	115,085	143,000	\$ 27,915	24.26%
441	RENTAL OF LAND/BLDG	10,000	8,304	12,000	\$ 3,697	44.52%
530	COMMUNICATION	1,714	0	0	\$ -	0.00%
595	OTHER PURCH SERVICES	216,265	150,000	155,000	\$ 5,000	3.33%
810	DUES AND FEES	8,090	0	4,000	\$ 4,000	0.00%
Total		\$ 678,805	\$ 1,034,224	\$ 1,092,687	\$ 58,463	5.65%



Chief of Staff

The Office of the Chief of Staff in CSD is responsible for overseeing district policies, enrollment, reception, project management, and audits and investigations. The purpose of this office is to assist the superintendent by providing leadership in developing, advancing, and monitoring all aspects of the district's strategic plan while delivering outstanding support to staff and stakeholders. In addition, the chief of staff supports the Board of Education with policy development, serves as the advisor to the student representative on the Board of Education, oversees the district's charter system and accreditation status, and manages constituent services. Audits and investigations, project management, enrollment, and reception are housed in the Office of the Chief of Staff.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	Substitute for Non-Cert	\$ 1,125	\$ 4,175	\$ 2,250	\$ (1,925)	
121	Deputy/Asso/Assist, Chief	119,465	142,841	150,735	\$ 7,894	5.53%
142	Clerical	45,351	48,768	51,448	\$ 2,678	5.49%
190	Other Mgmt Personnel	0	105,868	136,355	\$ 30,487	28.80%
191	Other Admin Personnel	146,687	151,758	181,949	\$ 30,191	19.89%
210	State Health Ins	55,120	89,180	117,600	\$ 28,420	31.87%
220	FICA	25,201	34,366	39,817	\$ 5,451	15.86%
230	TRS	65,820	93,351	114,038	\$ 20,687	22.16%
290	Other Employee Benefits	0	0	200	\$ 200	
303	Consultant	0	2,750	2,750	\$ -	0.00%
310	Professional Serv	7,422	110,770	40,000	\$ (70,770)	-63.89%
330	Contracted Serv	0	0	0	\$ -	#DIV/0!
530	Communication	1,814	0	1,500	\$ 1,500	#DIV/0!
532	Comm-Web Bases Subscrip	0	16,860	16,800	\$ (60)	-0.36%
580	Travel	12,349	13,080	13,900	\$ 820	6.27%
610	Supplies	8,487	6,500	9,000	\$ 2,500	38.46%
612	Computer Software	6,494	825	1,000	\$ 175	21.21%
615	Expendable Equip	488	500	500	\$ -	0.00%
642	Books & Periodicals	476	27,650	200	\$ (27,450)	-99.28%
810	Dues and Fees	11,867	3,589	4,514	\$ 925	25.77%
Total		\$ 508,166	\$ 852,832	\$ 884,554	\$ 31,723	3.72%



Communications

CSD's Office of Communications strives to tell the district's story and manage its brand reputation through engaging, accurate, and timely messaging. The division serves as a liaison between the district and all stakeholders, encouraging open, two-way communications and positive relationships to support academic achievement for all students. Communications professionals provide expansive internal and external communications services, including executive communications, community engagement, marketing, media and governmental relations, event planning, and crisis communication at the district and school levels. Additionally, the team manages the creation of newsletters and annual publications, organizes district-wide events, and offers internal support to departments and schools to ensure alignment with the district's vision and strategic objectives.

Responsibilities:

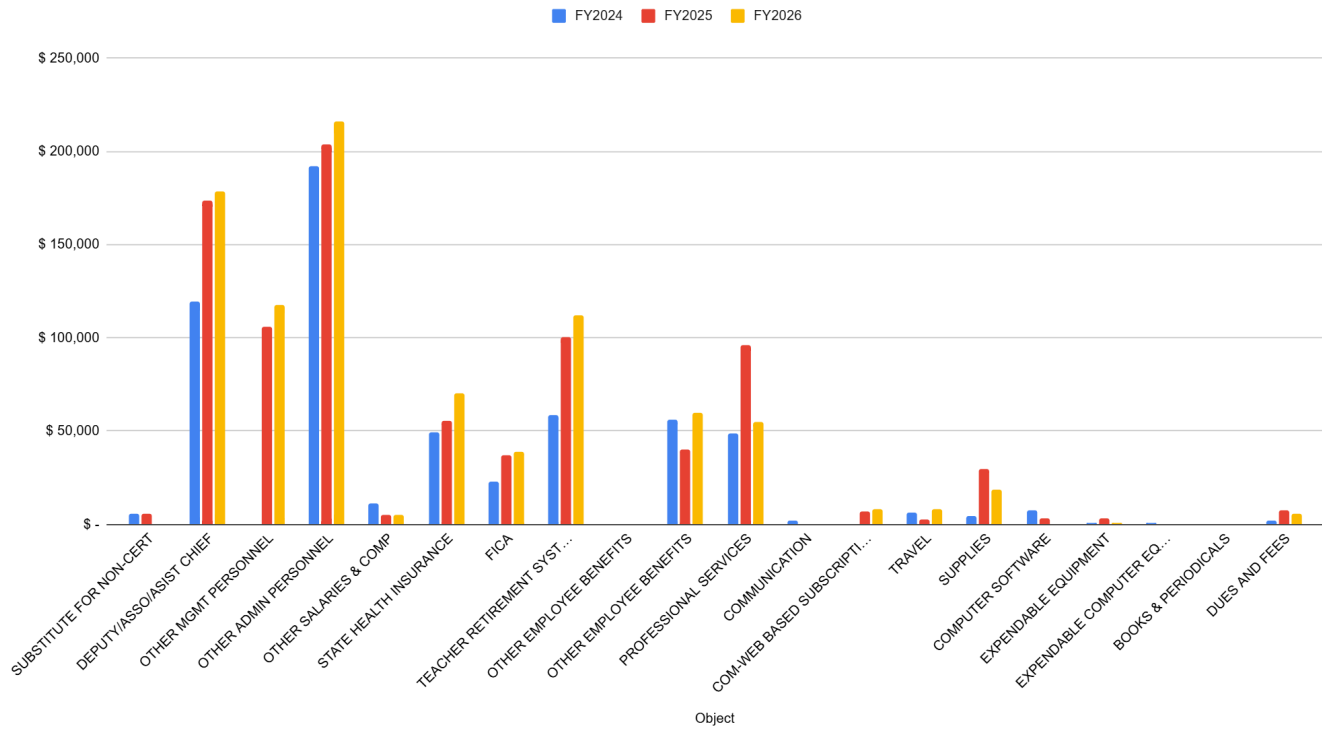
- Communications
- Community engagement
- Legislative affairs

Purpose: Engage stakeholders in CSD's story and strategic practices to ensure positive outcomes and overall achievement of all students.

Mission: Successfully manage CSD's brand and reputation with consistent, clear messaging and high-quality, professional standards.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	SUBSTITUTE FOR NON-CERT	\$ 5,875	\$ 5,875	\$ -	\$ (5,875)	-100.00%
121	DEPUTY/ASSO/ASIST CHIEF	119,465	173,499	178,704	\$ 5,205	3.00%
190	OTHER MGMT PERSONNEL	0	105,868	117,895	\$ 12,027	11.36%
191	OTHER ADMIN PERSONNEL	192,020	203,731	216,305	\$ 12,574	6.17%
199	OTHER SALARIES & COMP	11,000	5,000	5,000	\$ -	0.00%
210	STATE HEALTH INSURANCE	49,120	55,620	70,560	\$ 14,940	26.86%
220	FICA	23,069	36,957	39,237	\$ 2,280	6.17%
230	TEACHER RETIREMENT SYSTEM	58,653	100,388	112,377	\$ 11,990	11.94%
290	OTHER EMPLOYEE BENEFITS	0	0	160	\$ 160	0.00%
303	OTHER EMPLOYEE BENEFITS	56,352	40,000	60,000	\$ 20,000	50.00%
310	PROFESSIONAL SERVICES	48,841	96,296	55,000	\$ (41,296)	-42.88%
530	COMMUNICATION	1,814	50	250	\$ 200	400.00%
532	COM-WEB BASED SUBSCRIPTIONS	0	7,000	8,000	\$ 1,000	14.29%
580	TRAVEL	6,349	2,500	8,000	\$ 5,500	220.00%
610	SUPPLIES	4,270	30,000	18,500	\$ (11,500)	-38.33%
612	COMPUTER SOFTWARE	7,619	3,054	0	\$ (3,054)	-100.00%
615	EXPENDABLE EQUIPMENT	762	3,000	500	\$ (2,500)	-83.33%
616	EXPENDABLE COMPUTER EQUIPMENT	1,000	0	0	\$ -	0.00%
642	BOOKS & PERIODICALS	476	0	150	\$ 150	#DIV/0!
810	DUES AND FEES	1,867	7,500	6,000	\$ (1,500)	-20.00%
Total		\$ 588,554	\$ 876,338	\$ 896,638	\$ 20,301	48.90%

COMMUNICATIONS



Custodian

CSD custodians ensure that spaces are clean, healthy, and welcoming to all stakeholders. They address the school's cleaning needs throughout the day and prepare the school to welcome students and staff the following day. Their efforts support learning by reducing absences and fostering a sense of school pride.

Goal: 90% or greater passing rate on inspections.

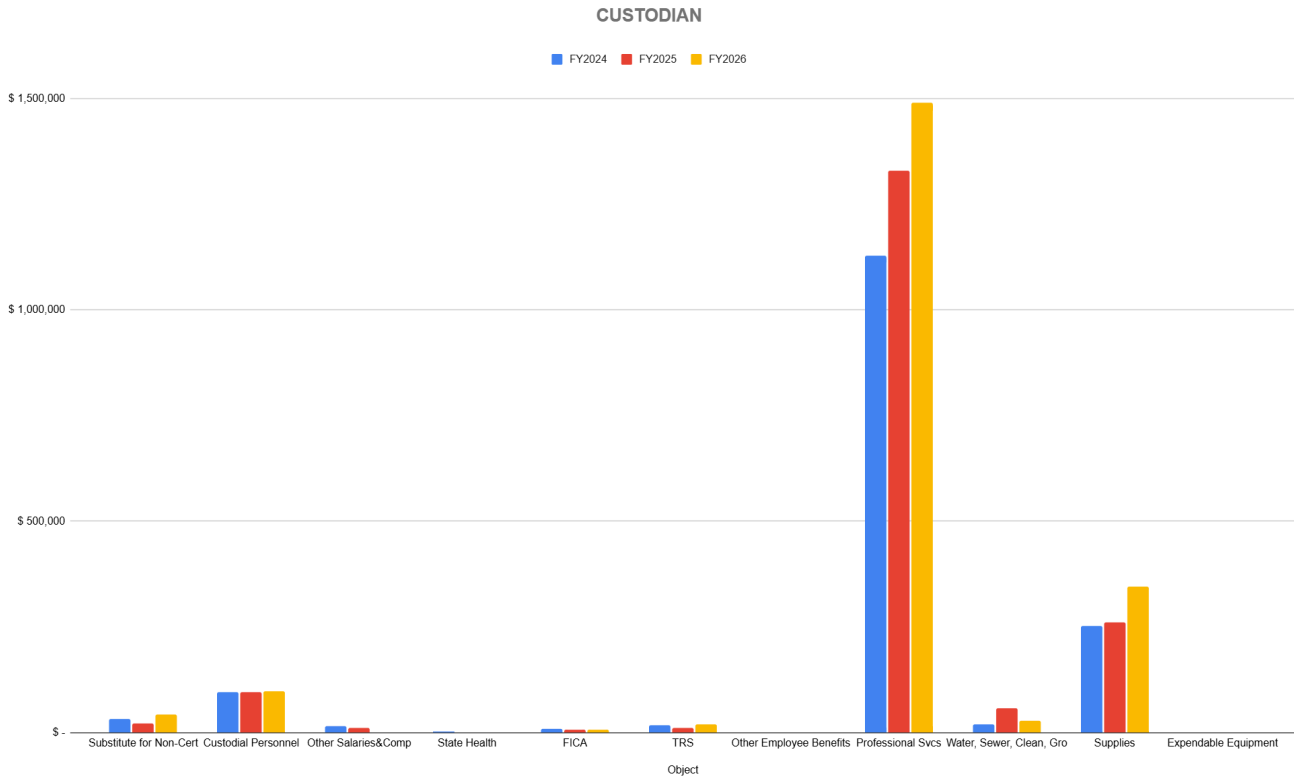
Objective: Use digital tools to track issues.

Measures:

- % of schools passing
- Response time

Timeframe: Monthly starting August 2025

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	Substitute for Non-Cert	\$ 31,587	\$ 21,752	\$ 43,358	\$ 21,606	99.33%
186	Custodial Personnel	96,325	94,993	98,643	\$ 3,650	3.84%
199	Other Salaries&Comp	15,000	11,423	0	\$ (11,423)	
210	State Health	2,067	0	0	\$ -	
220	FICA	9,688	7,267	7,546	\$ 279	3.84%
230	TRS	17,928	10,200	18,800	\$ 8,599	84.31%
290	Other Employee Benefits	0	0	80	\$ 80	
310	Professional Svcs	1,128,588	1,330,000	1,489,000	\$ 159,000	11.95%
410	Water, Sewer, Clean, Gro	19,231	56,942	28,400	\$ (28,542)	-50.12%
610	Supplies	253,266	261,887	346,500	\$ 84,613	32.31%
615	Expendable Equipment	0	0	0	\$ -	
Total		\$ 1,573,679	\$ 1,794,464	\$ 2,032,326	\$ 237,862	13.26%

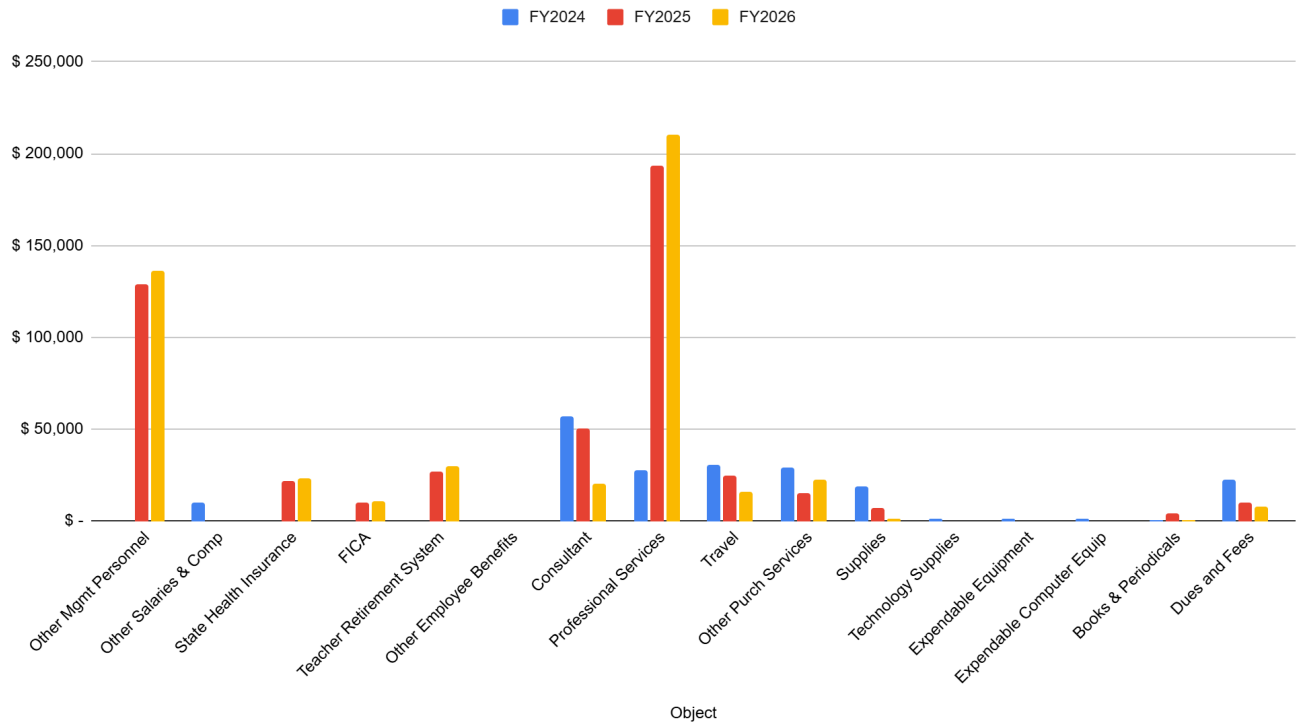


Deputy Superintendent and Professional Learning

The Deputy Superintendent and Professional Learning budget is utilized to lead CSD's efforts to build a more just and inclusive school system. This team develops and implements professional learning experiences for all staff; supports responsive practices; and ensures that equity is embedded in policies, instruction, and resource allocation. The division also designs and delivers job-embedded professional learning to grow leadership capacity, instructional excellence, and staff development across all roles.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
190	Other Mgmt Personnel	\$ -	\$ 128,528	\$ 136,355	\$ 7,827	
199	Other Salaries & Comp	10,000	0	0	0	
210	State Health Insurance	0	22,060	23,520	1,460	
220	FICA	0	9,832	10,431	599	
230	Teacher Retirement System	0	26,708	29,875	3,167	
290	Other Employee Benefits	0	0	40	40	
303	Consultant	57,197	50,000	20,000	-30,000	-60.00%
310	Professional Services	27,333	193,279	210,000	16,721	8.65%
580	Travel	30,792	25,000	15,500	-9,500	-38.00%
595	Other Purch Services	29,000	15,000	22,500	7,500	50.00%
610	Supplies	18,771	6,981	1,000	-5,981	-85.68%
611	Technology Supplies	990	0	0	0	
615	Expendable Equipment	1,000	0	0	0	
616	Expendable Computer Equip	1,429	0	0	0	
642	Books & Periodicals	648	4,000	650	-3,350	-83.75%
810	Dues and Fees	22,779	10,000	8,000	-2,000	-20.00%
Total		\$ 199,940	\$ 491,389	\$ 477,872	\$ (13,517)	-2.75%

DEPUTY SUPERINTENDENT & PL



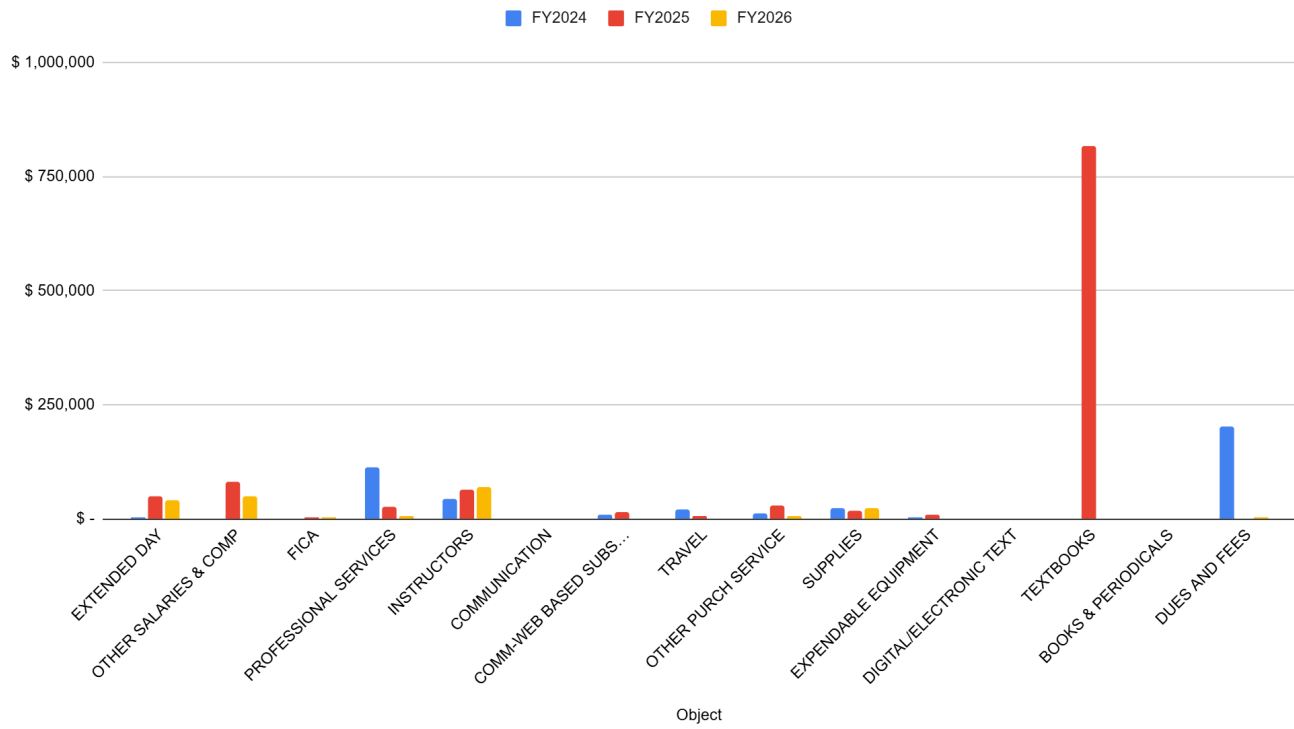
Elementary Instruction

The Teaching and Learning Department provides comprehensive support to CSD elementary schools, including curriculum resources, professional learning, and early learning programs. Professionals within this department further enhance learning with academic enrichment through fine arts, physical education, world language, and the EL Education (formerly known as Expeditionary Learning) or International Baccalaureate Primary Years Program.

CSD's Teaching and Learning team play a vital role in developing and supporting high-quality teaching and learning across all grade levels. This team ensures that curricula are aligned with the Georgia Standards and provides clear expectations for instruction, assessment, and student work. In addition to aligning standards, the team is responsible for writing and refining the curriculum, including developing pacing guides and scope and sequence documents for each subject and grade level to ensure coherence and continuity across the district. A key component of the work includes offering educators and leaders ongoing professional learning that emphasizes research-based best practices and innovative instructional strategies. The team includes four dedicated subject-focused coordinators—two at the elementary level and two at the secondary level—who provide targeted support in literacy, math, science, and social studies areas to help teachers implement the curriculum with fidelity and data-driven instruction.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
115	EXTENDED DAY	\$ 2,569	\$ 48,500	\$ 40,000	\$ (8,500)	-17.53%
199	OTHER SALARIES & COMP	424	81,000	50,000	\$ (31,000)	-38.27%
220	FICA	239	2,321	3,088	\$ 765	32.96%
310	PROFESSIONAL SERVICES	111,998	27,000	4,700	\$ (22,300)	0.00%
380	INSTRUCTORS	43,200	65,000	69,000	\$ 4,000	6.15%
530	COMMUNICATION	816	0	0	\$ -	0.00%
532	COMM-WEB BASED SUBSCRIPTION	10,007	14,358	0	\$ (14,358)	0.00%
580	TRAVEL	21,927	5,400	1,300	\$ (4,100)	-75.93%
595	OTHER PURCH SERVICE	13,046	30,000	6,250	\$ (23,750)	-79.17%
610	SUPPLIES	22,800	17,493	22,100	\$ 4,607	26.34%
615	EXPENDABLE EQUIPMENT	4,143	9,000	0	\$ (9,000)	-100.00%
640	DIGITAL/ELECTRONIC TEXT	1	0	0	\$ -	0.00%
641	TEXTBOOKS	0	816,262	0	\$ (816,262)	-100.00%
642	BOOKS & PERIODICALS	503	0	0	\$ -	#DIV/0!
810	DUES AND FEES	203,321	1,500	3,500	\$ 2,000	133.33%
Total		\$ 434,991	\$ 1,117,834	\$ 199,936	\$ (917,898)	-82.11%

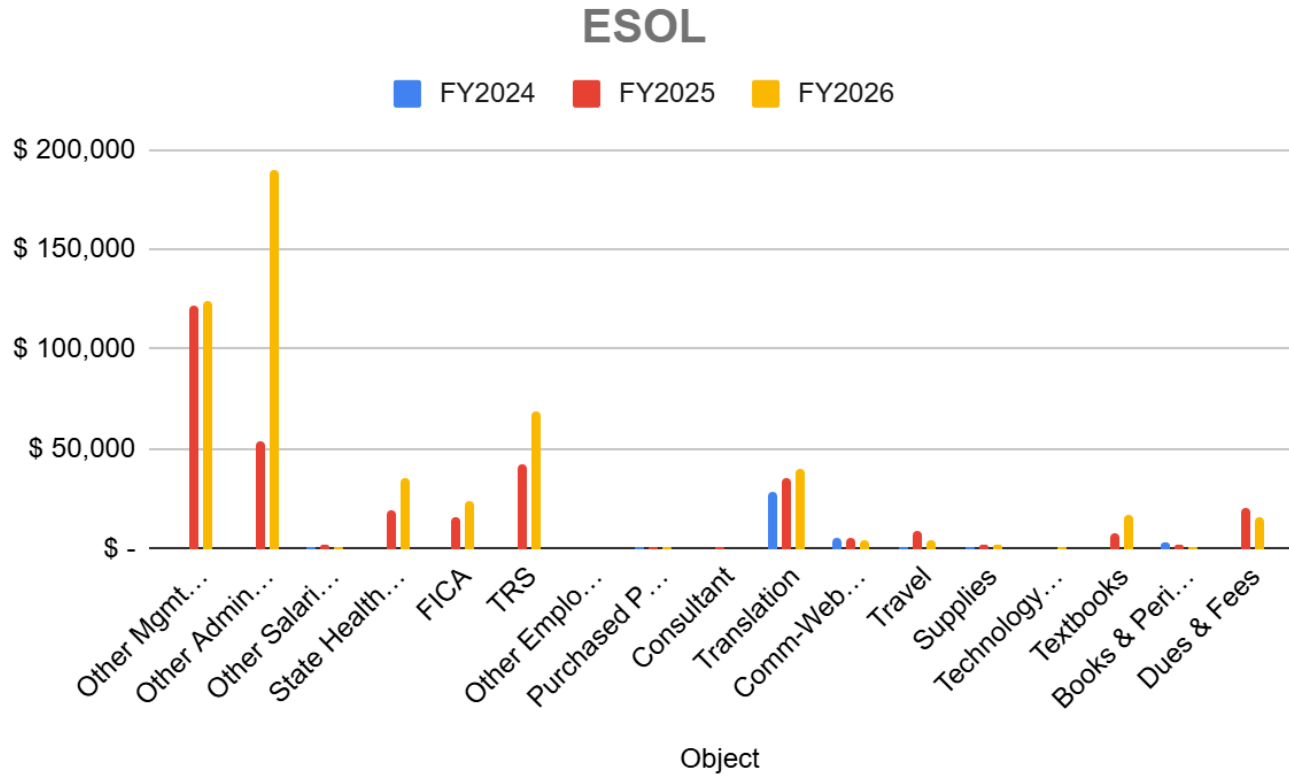
ELEMENTARY INSTRUCTION



English for Speakers of Other Languages (ESOL)

CSD's English for Speakers of Other Languages (ESOL) program serves students in grades K-12 whose home language is one other than English. Through a language screening process, it is determined that these students may lack English language proficiency in social and academic instructional language and would benefit from the services provided by the ESOL program. The program is designed to provide students with targeted language support during the process of second language acquisition. The district complies with all federal laws governing services and policies concerning English Learners (ELs), including providing equal educational opportunities to national-origin minority students who may also be limited-English proficient, and takes action to overcome any language barriers that might impede EL students from equal access and participation in educational programs.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
190	Other Mgmt Personnel	\$ -	\$ 122,435	\$ 123,749	\$ 1,314	1.07%
191	Other Admin Personal	0	54,321	189,467	\$ 135,146	248.79%
199	Other Salaries & Comp	764	2,000	800	\$ (1,200)	-80.00%
210	State Health Ins	0	19,060	35,280	\$ 16,220	85.10%
220	FICA	70	15,688	23,961	\$ 8,273	52.74%
230	TRS	155	42,614	68,626	\$ 26,012	61.04%
290	Other Employee Benefits	0	0	140	\$ 140	
300	Purchased Prof/Tech Servs	240	1,000	800	\$ (200)	-20.00%
303	Consultant	0	900	0	\$ (900)	-100.00%
319	Translation	28,189	35,000	40,000	\$ 5,000	14.29%
532	Comm-Web Based Subscrip	5,000	5,000	4,000	\$ (1,000)	-20.00%
580	Travel	700	9,000	4,000	\$ (5,000)	-55.56%
610	Supplies	260	1,350	1,350	\$ -	0.00%
611	Technology Supplies	0	0	250	\$ 250	#DIV/0!
641	Textbooks	0	8,000	16,500	\$ 8,500	
642	Books & Periodicals	2,811	2,000	1,000	\$ (1,000)	-50.00%
810	Dues & Fees	\$ -	\$ 20,150	15,800	\$ (4,350)	-21.59%
Total		\$ 38,189	\$ 338,517	\$ 525,723	\$ 187,205	55.30%



Facilities and Maintenance

The Facilities and Maintenance Department is dedicated to maintaining buildings to a high standard, providing reliable service to CSD customers: students, parents, staff, and the community. The department's goal is to keep buildings running efficiently and productively. Its professionals oversee the maintenance of infrastructure elements, ensuring their proper operation. This includes proactive, preventive, and corrective maintenance of building structures, exteriors, interiors, roof systems, elevators, lifts, plumbing systems, HVAC, and electrical systems. The department manages work orders, repairs, life cycle assessments, compliance, environmental testing, remediations, abatements, water testing, and indoor air quality (IAQ) testing. Overall, the team ensures buildings are well maintained, responsive to service needs, and aligned with long-term capital planning.

Goal: Complete 95% of maintenance tickets within 10 business days.

Objective: Streamline work order triage using Incident IQ.

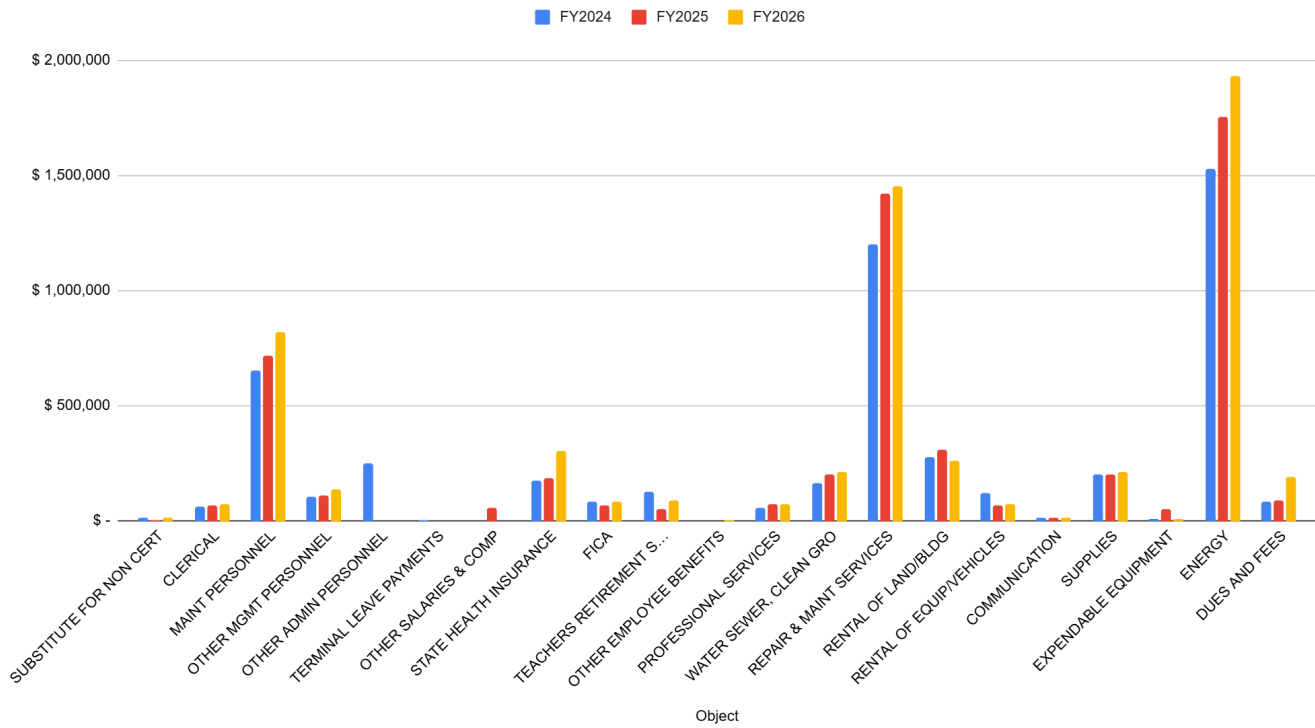
Measures:

- Average resolution time
- % of open tickets

Timeframe: Pilot begins August 2025.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	SUBSTITUTE FOR NON CERT	\$ 11,750	\$ 327	\$ 11,750	\$ 11,423	3496.02%
142	CLERICAL	59,340	68,109	74,712	\$ 6,603	9.69%
181	MAINT PERSONNEL	652,791	715,927	817,000	\$ 101,073	14.12%
190	OTHER MGMT PERSONNEL	103,304	111,128	136,355	\$ 25,227	22.70%
191	OTHER ADMIN PERSONNEL	248,227			\$ -	
195	TERMINAL LEAVE PAYMENTS	3,884			\$ -	
199	OTHER SALARIES & COMP		55,606		\$ (55,606)	-100.00%
210	STATE HEALTH INSURANCE	173,534	184,580	305,760	\$ 121,180	65.65%
220	FICA	81,401	68,870	83,586	\$ 14,716	21.37%
230	TEACHERS RETIREMENT SYSTEM	127,416	49,828	89,411	\$ 39,583	79.44%
290	OTHER EMPLOYEE BENEFITS			640	\$ 640	
310	PROFESSIONAL SERVICES	55,375	70,000	73,500	\$ 3,500	5.00%
410	WATER SEWER, CLEAN GRO	161,429	203,806	213,997	\$ 10,191	5.00%
430	REPAIR & MAINT SERVICES	1,201,684	1,423,224	1,455,000	\$ 31,776	2.23%
441	RENTAL OF LAND/BLDG	274,628	310,000	260,500	\$ (49,500)	-15.97%
442	RENTAL OF EQUIP/VEHICLES	120,010	69,114	73,500	\$ 4,386	6.35%
530	COMMUNICATION	13,987	12,099	13,636	\$ 1,537	12.70%
610	SUPPLIES	202,333	200,000	210,000	\$ 10,000	5.00%
615	EXPENDABLE EQUIPMENT	10,382	51,426	7,230	\$ (44,196)	-85.94%
620	ENERGY	1,527,937	1,755,145	1,933,040	\$ 177,895	10.14%
810	DUES AND FEES	85,700	89,345	189,605	\$ 100,260	112.22%
Total		\$ 5,115,113	\$ 5,438,532	\$ 5,949,221	\$ 510,690	9.39%

FACILITIES AND MAINTENANCE

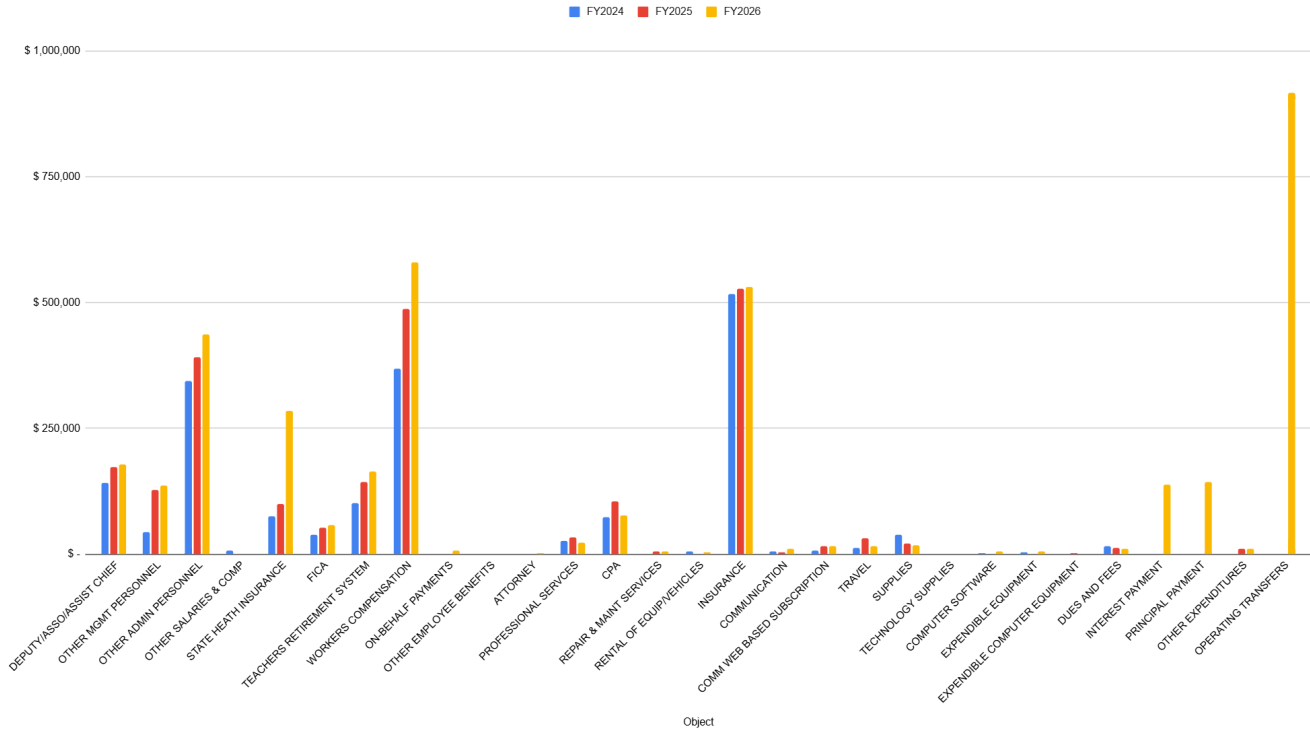


Finance

The Finance Department of CSD strives to improve the district's fiscal responsibility, support the operation so that all schools function as one system, and strengthen the relationship with the community. The finance department plays a supporting role in the core business of providing the highest quality of instruction. Department professionals manage three major district funds: the general fund, capital projects, and special funds (state and federal grants and activity accounts). The department is responsible for the annual budget; accounting; auditing; financial reporting to state and federal agencies; and cash management, including any debt, payroll, benefits, purchasing, and accounts payable. Many of these functions are interdependent with schools and departments, so teamwork among principals and administrators is paramount.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
121	DEPUTY/ASSO/ASSIST CHIEF	\$ 141,832	\$ 173,499	\$ 178,704	\$ 5,205	3.00%
190	OTHER MGMT PERSONNEL	44,285	128,528	136,355	\$ 7,827	6.09%
191	OTHER ADMIN PERSONNEL	344,841	391,652	436,555	\$ 44,903	11.47%
199	OTHER SALARIES & COMP	7,353				0.00%
210	STATE HEATH INSURANCE	75,790	100,680	284,115	\$ 183,435	182.20%
220	FICA	39,372	53,066	57,498	\$ 4,432	8.35%
230	TEACHERS RETIREMENT SYSTEM	101,621	144,147	164,679	\$ 20,532	14.24%
260	WORKERS COMPENSATION	368,281	487,653	579,413	\$ 91,760	18.82%
270	ON-BEHALF PAYMENTS		196	8,216	\$ 8,020	4102.46%
290	OTHER EMPLOYEE BENEFITS			240	\$ 240	0.00%
302	ATTORNEY	24		1,550	\$ 1,550	
310	PROFESSIONAL SERVICES	27,343	33,582	23,594	\$ (9,988)	-29.74%
318	CPA	74,363	105,660	78,056	\$ (27,604)	-26.13%
430	REPAIR & MAINT SERVICES		5,681	5,681		0.00%
442	RENTAL OF EQUIP/VEHICLES	5,545	1,286	3,180	\$ 1,894	147.26%
520	INSURANCE	516,931	527,414	530,494	\$ 3,080	0.58%
530	COMMUNICATION	5,027	4,748	10,562	\$ 5,814	122.45%
532	COMM WEB BASED SUBSCRIPTION	8,083	15,575	15,576	\$ 1	0.01%
580	TRAVEL	12,298	31,630	16,828	\$ (14,802)	-46.80%
610	SUPPLIES	38,255	21,830	17,447	\$ (4,383)	-20.08%
611	TECHNOLOGY SUPPLIES	0	0	500	\$ 500	0.00%
612	COMPUTER SOFTWARE	1,861	152	5,335	\$ 5,183	3408.71%
615	EXPENDIBLE EQUIPMENT	4,232	1,076	5,046	\$ 3,970	368.89%
616	EXPENDIBLE COMPUTER EQUIPMENT		1,668		\$ (1,668)	-100.00%
810	DUES AND FEES	16,749	13,189	11,075	\$ (2,114)	-16.03%
830	INTEREST PAYMENT			139,000	\$ 139,000	0.00%
831	PRINCIPAL PAYMENT			142,786	\$ 142,786	0.00%
890	OTHER EXPENDITURES		11,000.00	11,000	\$ -	0.00%
930	OPERATING TRANSFERS			917,203	\$ 917,203	0.00%
Total		\$ 1,833,887	\$ 2,253,912	\$ 3,780,687	\$ 1,526,775	67.74%

FINANCE



Grants

A grant is a sum of money or other resources given by an external organization to support a project, individual, or institution, typically for a specific purpose. Districts have the following grants:

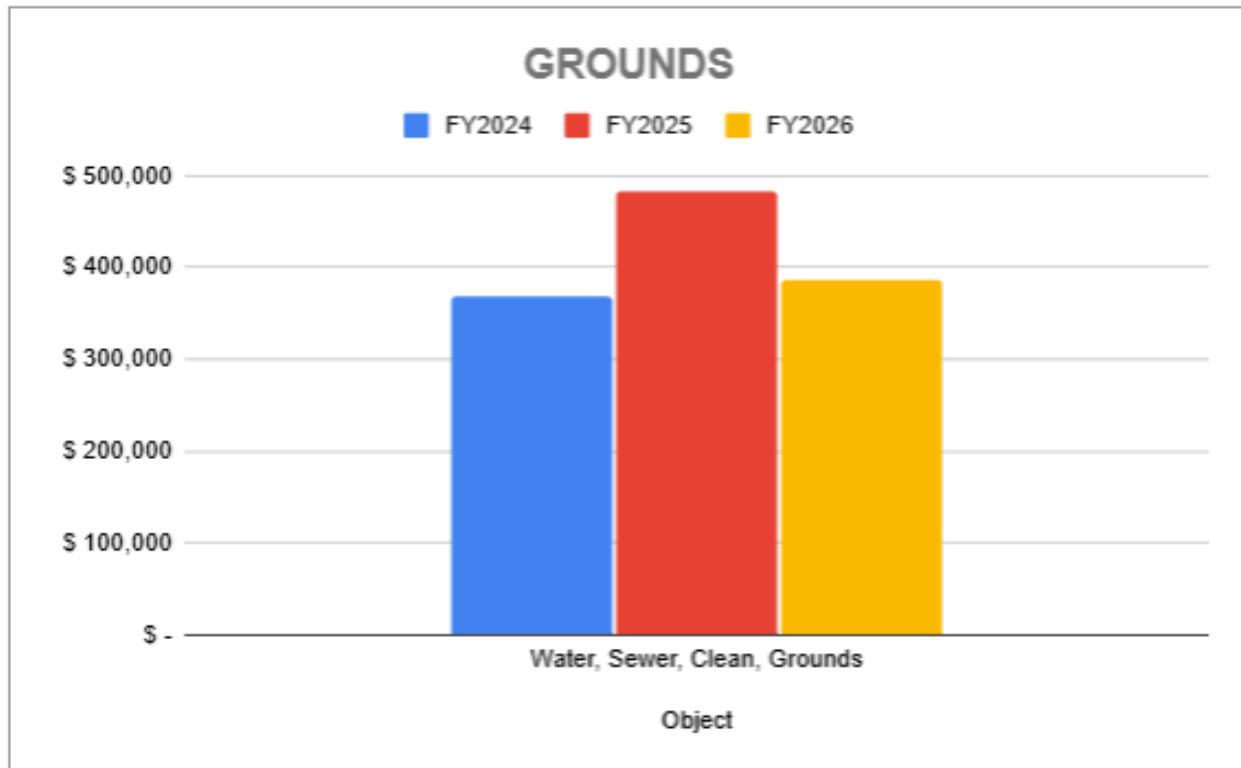
- The IB Exam Fee Initiative Grant is designed to provide districts with financial support to help cover exam costs for students who qualify for a fee reduction and for students who take a STEM exam at high schools offering the International Baccalaureate program. For the 2024-2025 (FY25) school year, a total of up to \$319,000 will be available in grants, with a maximum of \$40,000 allocated per district. "Priority will be given to LEAs [local educational agencies] that have IB programs in high schools that have been identified as Tier IV, Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), or Targeted Support and Improvement (TSI)."
- "Private school pooling under Title I allows LEAs to deliver equitable services collectively to eligible private school students, teachers, and families. Instead of allocating funds to individual schools, LEAs combine Title I funds into a single resource pool to address the academic needs of students from low-income families attending private schools. Services are designed based on student needs, such as tutoring or professional development, and delivered equitably across schools. The Georgia Department of Education (GaDOE) supports pooling as an efficient, needs-focused approach. DeKalb County School District (DCSD) and City Schools of Decatur (CSD) collaborate on a pooled service model, with CSD serving as the pooling manager. CSD works in conjunction with St. Thomas More to create, implement, monitor, and evaluate the Equitable Services being provided."

Source: Georgia Department of Education

Grounds

The Grounds Department is responsible for the landscaping and beautification of all CSD facilities.

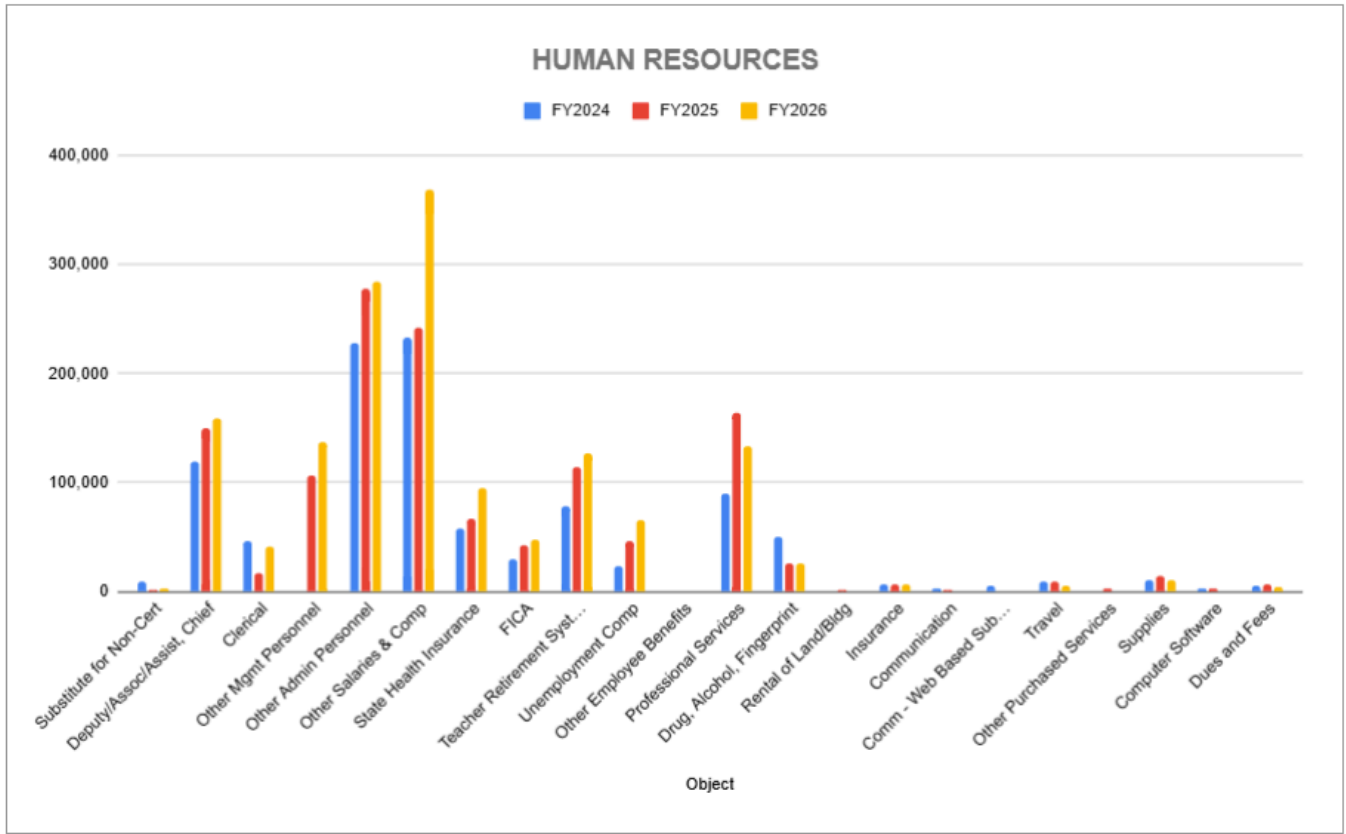
Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
410	Water, Sewer, Clean, Grounds	\$ 368,444	\$ 481,929	\$ 387,082	\$ (94,847)	-19.68%
	Total	\$ 368,444	\$ 481,929	\$ 387,082	\$ (94,847)	-19.68%



Human Resources

CSD's Human Resources (HR) Department is responsible for staff leave management and employee relations, compensation and benefits, employee experience, engagement, and Total Rewards. The department also handles compliance and performance management, data management, recruitment, and retention. Its primary purpose is to enhance the employee experience, emphasizing the cultivation of innovative and supportive environments that deliver the necessary resources for the professional development and success of both students and staff. HR professionals oversee comprehensive staff support functions, encompassing talent acquisition, onboarding processes, mentoring initiatives, performance evaluation, employee engagement, and benefits administration. The department's mission is to attract, develop, and retain highly qualified, motivated personnel who are dedicated to promoting the academic achievement of every student.

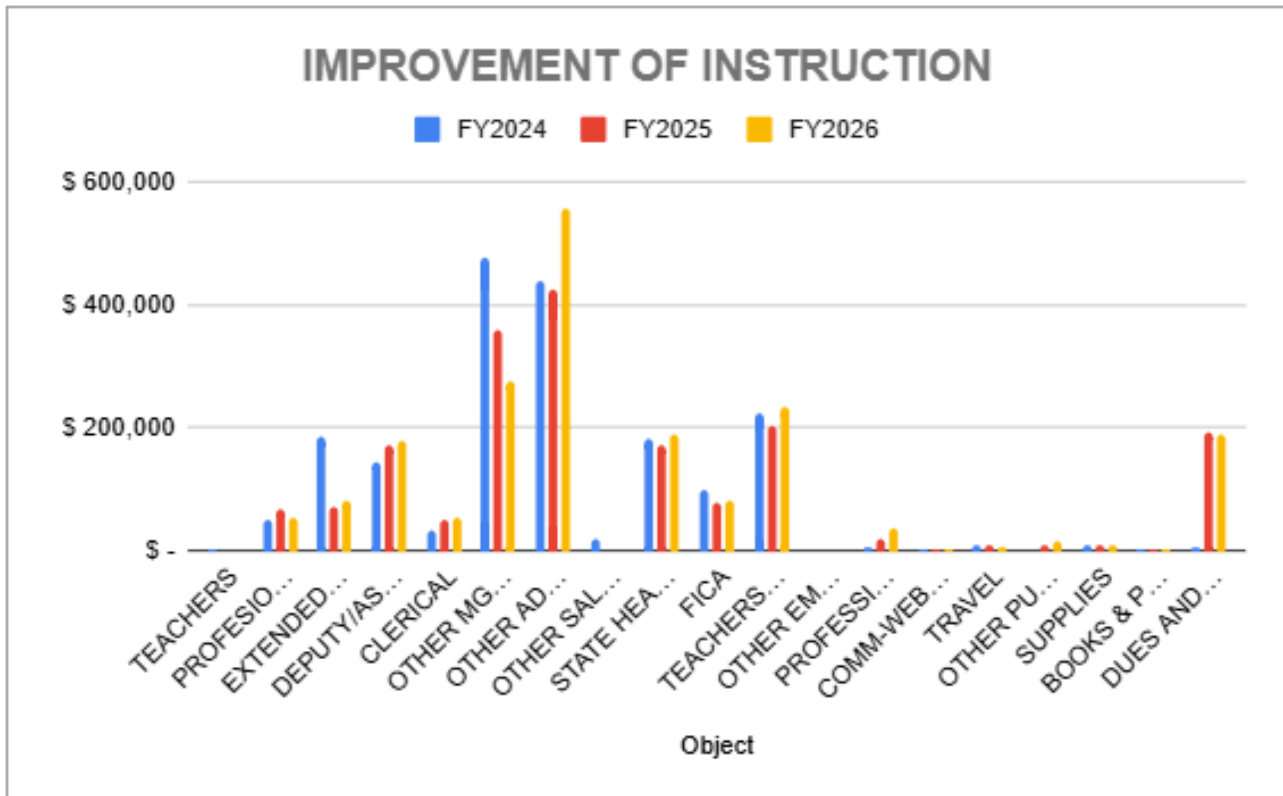
Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	Substitute for Non-Cert	8,651	1,950	2,500	\$ 550	28.21%
121	Deputy/Assoc/Assist, Chief	119,465	149,950	158,246	\$ 8,296	5.53%
142	Clerical	46,446	16,649	41,282	\$ 24,633	147.96%
190	Other Mgmt Personnel		105,868	136,355	\$ 30,487	28.80%
191	Other Admin Personnel	227,515	277,994	283,626	\$ 5,632	2.03%
199	Other Salaries & Comp	232,949	241,334	368,200	\$ 126,866	52.57%
210	State Health Insurance	57,000	67,120	94,080	\$ 26,960	40.17%
220	FICA	30,098	42,110	47,392	\$ 5,282	12.54%
230	Teacher Retirement System	78,607	114,386	126,690	\$ 12,304	10.76%
250	Unemployment Comp	23,300	45,700	65,700	\$ 20,000	43.76%
290	Other Employee Benefits			200	\$ 200	0.00%
310	Professional Services	89,200	164,322	132,500	\$ (31,822)	-19.37%
332	Drug, Alcohol, Fingerprint	49,490	25,572	25,572	\$ 1	0.00%
441	Rental of Land/Bldg		1,450		\$ (1,450)	-100.00%
520	Insurance	6,000	6,000	6,000	\$ -	0.00%
530	Communication	2,504	1,500		\$ (1,500)	-100.00%
532	Comm - Web Based Subscri	5,680			\$ -	0.00%
580	Travel	8,424	9,000	5,000	\$ (4,000)	-44.44%
595	Other Purchased Services		3,241		\$ (3,241)	-100.00%
610	Supplies	10,064	13,550	10,000	\$ (3,550)	-26.20%
612	Computer Software	2,843	2,025		\$ (2,025)	-100.00%
810	Dues and Fees	4,901	6,125	3,500	\$ (2,625)	-42.86%
	Total	\$ 1,003,135	\$ 1,295,846	\$ 1,506,843	\$ 210,997	16.28%



Improvement of Instruction

The Teaching and Learning Department provides funds for Multi-Tier Systems of Support (MTSS), extended-day tutoring, talented and gifted services, and summer school to maximize student achievement.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	TEACHERS	\$ 1,350	\$ -	\$ -	\$ -	
116	PROFESIONAL DEV STIPENDS	50,000.00	68,000.00	54,000.00	\$ (14,000)	-20.59%
117	EXTENDED YEAR	187,397	72,000	81,000	\$ 9,000	12.50%
121	DEPUTY/ASSO/ASSIST CHIEF	143,658	170,254	179,557	\$ 9,303	5.46%
142	CLERICAL	35,033	49,947	52,688	\$ 2,741	5.49%
190	OTHER MGMT PERSONNEL	476,999	358,585	275,971	\$ (82,614)	-23.04%
191	OTHER ADMIN PERSONNEL	439,822	424,352	554,921	\$ 130,569	30.77%
199	OTHER SALARIES & COMP	19,600			\$ -	0.00%
210	STATE HEALTH INSURANCE	182,242	171,200	188,160	\$ 16,960	9.91%
220	FICA	97,452	76,740	81,330	\$ 4,590	5.98%
230	TEACHERS RETIREMENT SYSTEM	223,986	202,624	232,933	\$ 30,309	14.96%
290	OTHER EMPLOYEE BENEFITS			360	\$ 360	0.00%
310	PROFESSIONAL SERVICES	4,989	20,877	36,650	\$ 15,773	75.55%
532	COMM-WEB BASED SUBSCRIPTIONS	2,700	2,669	2,700	\$ 31	1.16%
580	TRAVEL	10,640	9,500	6,000	\$ (3,500)	-36.84%
595	OTHER PURCH SERVICES		9,000	17,000	\$ 8,000	88.89%
610	SUPPLIES	10,571	7,708	10,600	\$ 2,892	37.52%
642	BOOKS & PERIODICALS	1,902	2,736	2,200	\$ (536)	-19.59%
810	DUES AND FEES	6,201	192,200	189,500	\$ (2,700)	-1.40%
Total		\$ 1,894,543	\$ 1,838,392	\$ 1,965,570	\$ 127,178	-2.96%



Nursing

The Nursing Department is responsible for providing direct care to CSD students with chronic health conditions, injuries, and illnesses. The team of professionals administers prescription and over-the-counter medications as authorized by parents or guardians, develops and implements healthcare plans tailored to individual student needs, and delivers care that embraces the diversity present in the school community. Additionally, they manage and respond effectively to health emergencies; promote health education for disease prevention; and collaborate with fellow health professionals, educators, and parents to ensure a safe and healthy learning environment for students to thrive. The department supports student well-being through daily clinical care, health education, and chronic condition management.

Goal: 100% nursing process implementation

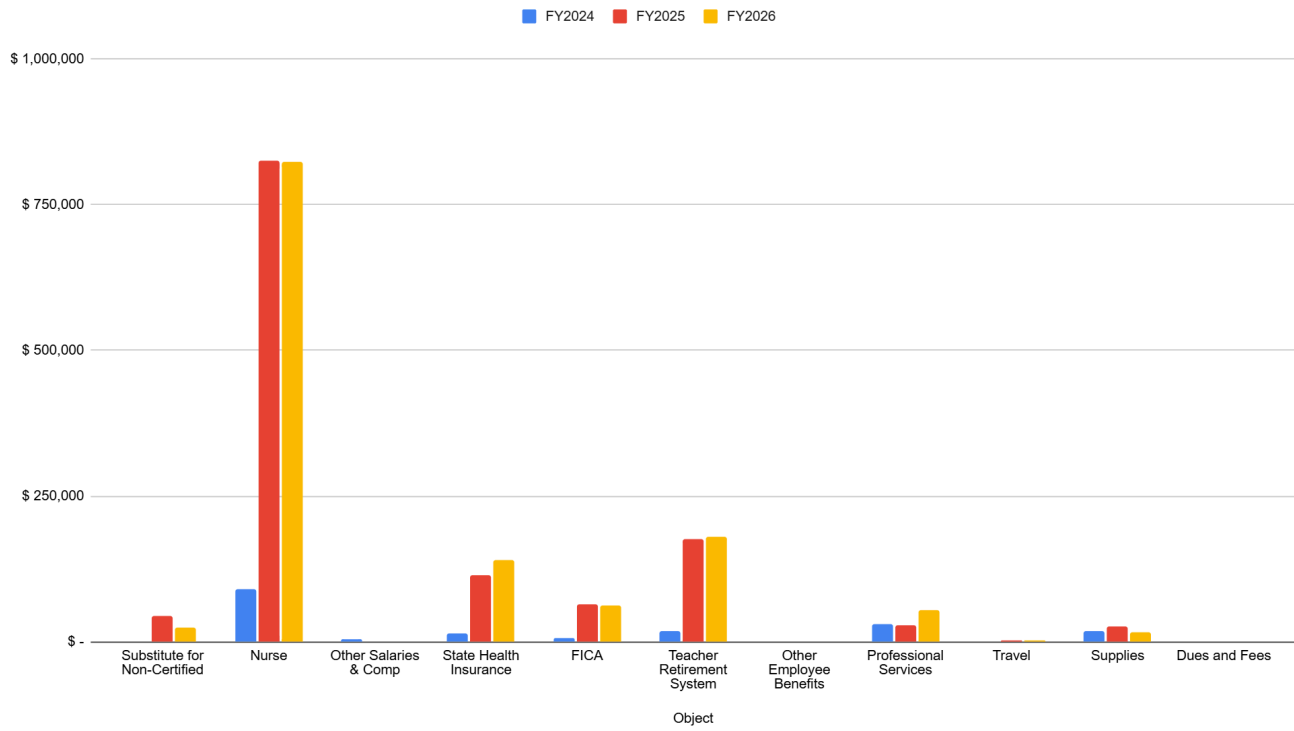
Objective: Ensure aligned documentation.

Measure: % of care documented per process

Timeframe: Complete by December 2025.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	Substitute for Non-Certified	\$ -	\$ 43,635	\$ 24,795	\$ (18,840)	0%
163	Nurse	90,781	825,454	823,468	-1,986	0%
199	Other Salaries & Comp	5,000				0%
210	State Health Insurance	13,780	113,916	141,120	27,204	24%
220	FICA	6,945	64,193	62,995	-1,198	-2%
230	Teacher Retirement System	18,138	175,555	180,422	4,867	3%
290	Other Employee Benefits			560	560	0%
310	Professional Services	31,260	28,909	54,860	25,951	90%
580	Travel	1,147	2,557	2,057	-500	0%
610	Supplies	19,087	26,583	17,134	-9,449	-36%
810	Dues and Fees	1,167	1,167	1,167	0	0.00%
Total		\$ 187,304	\$ 1,281,969	\$ 1,308,578	\$ 26,609	584.43%

NURSING



School Nutrition

The Nutrition Department remains committed to serving healthy, nutritious meals to CSD students and staff every day. Nutrition professionals also promote a strong Farm-to-School program, offering fresh, locally sourced meals. Compliant with U.S. Department of Agriculture (USDA) regulations, the district's federal program meets the nutritional needs of the Decatur community's students. Team members are responsible for providing a nutritional breakfast and lunch daily at all schools. The School Nutrition Department is budgeted under a separate fund and is no longer budgeted in the general fund. The department provides healthy, appealing meals that meet USDA standards and encourage student participation.

Goal: Increase participation by 10%.

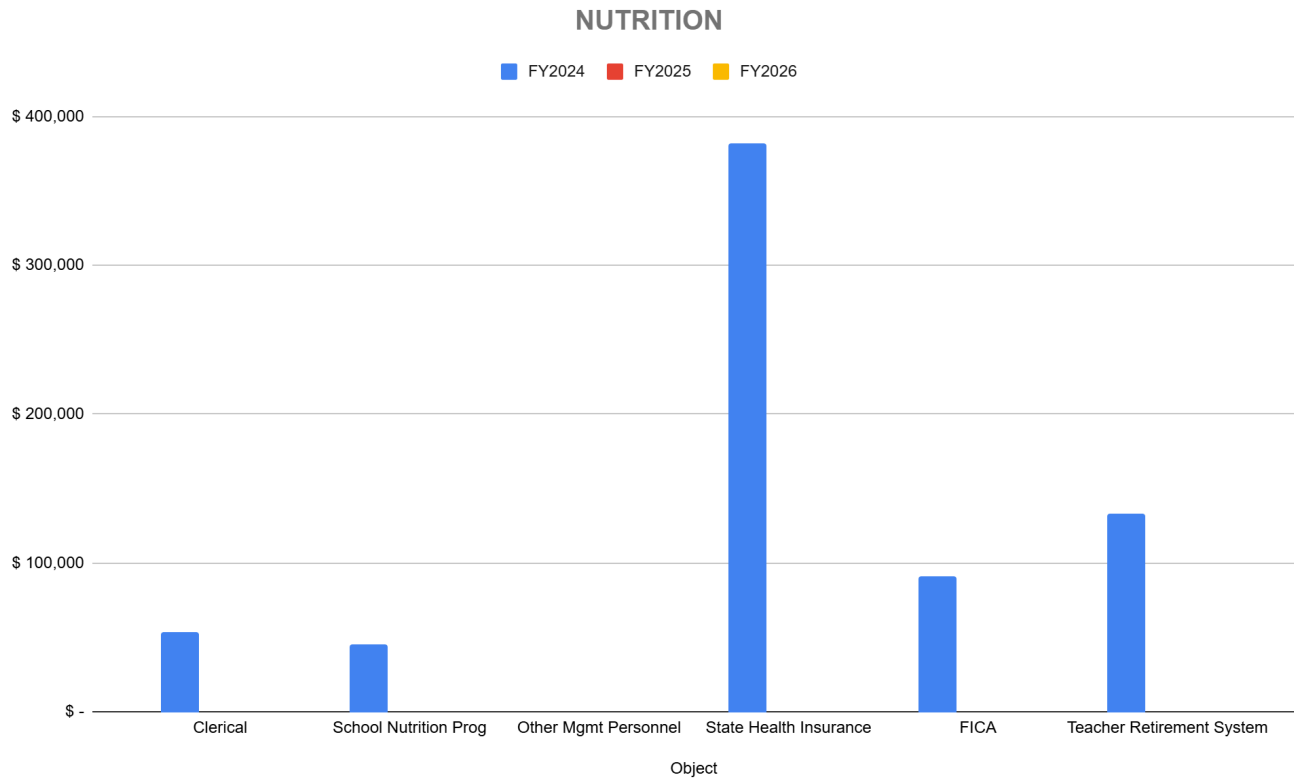
Objective: Introduce preferred options and marketing.

Measures:

- Participation counts
- Revenue-to-cost ratio

Timeframe: Fiscal year 2026

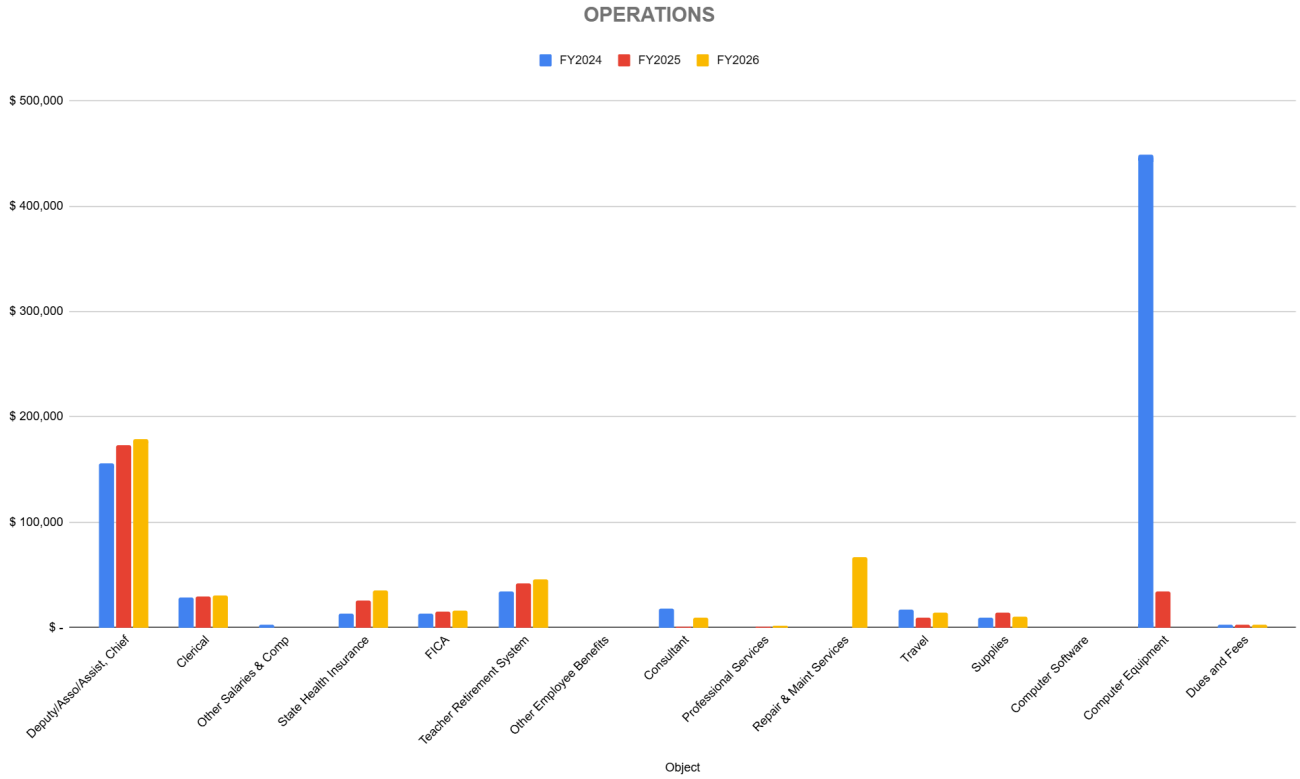
Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
142	Clerical	\$ 53,590	\$ -	\$ -	\$ -	0%
184	School Nutrition Prog	\$45,041	\$0	\$0	\$ -	0%
190	Other Mgmt Personnel	\$0	\$0	\$0	\$ -	0%
210	State Health Insurance	\$382,379	\$0	\$0	\$ -	0%
220	FICA	\$91,546	\$0	\$0	\$ -	0%
230	Teacher Retirement System	\$133,118	\$0	\$0	\$ -	0%
	Total	\$ 705,675	\$ -	\$ -	\$ -	-100.00%



Operations

CSD's Operations Division is made up of Transportation, Facilities and Maintenance, Custodial Services, School Nutrition Services, and Health Services (School Nursing). Operations professionals are essential to ensuring the efficient operation and maintenance of the district by developing and implementing operational procedures that fully support teaching and learning. This commitment to excellence ensures that students and staff have safe, positive learning environments. The operations team manages facilities maintenance, custodial services, school nutrition, transportation, safety and security, sustainability, surplus and acquisitions, nursing, capital construction improvement, renovations, and modifications projects. Additionally, the division oversees space design, planning and utilization, facility rentals, and recycling programs. Operations is also responsible for facilitating the district's strategic goal of diminishing its carbon footprint and environmental impact through sustainable operations, decreased dependence on non-renewable resources, and the guarantee of the Americans with Disabilities Act (ADA) accessibility.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
121	Deputy/Asso/Assist, Chief	\$ 155,412	\$ 173,499	\$ 178,704	\$ 5,205	3.00%
142	Clerical	28,095	29,500	30,385	\$ 885	3.00%
199	Other Salaries & Comp	3,000			\$ -	0.00%
210	State Health Insurance	13,256	25,170	35,280	\$ 10,110	40.17%
220	FICA	13,213	15,529	15,995	\$ 466	3.00%
230	Teacher Retirement System	33,912	42,183	45,811	\$ 3,628	8.60%
290	Other Employee Benefits			60	\$ 60	0.00%
303	Consultant	18,033	600	9,500	\$ 8,900	1483.33%
310	Professional Services		499	1,699	\$ 1,200	240.48%
430	Repair & Maint Services			66,906	\$ 66,906	0.00%
580	Travel	17,079	9,218	13,718	\$ 4,500	48.82%
610	Supplies	9,624	13,729	10,229	\$ (3,500)	-25.49%
612	Computer Software		39	39	\$ -	0.00%
734	Computer Equipment	449,000	34,606		\$ (34,606)	-100.00%
810	Dues and Fees	2,693	2,867	2,867	\$ -	0.00%
Total		\$ 743,316	\$ 347,439	\$ 411,193	\$ 63,754	18.35%



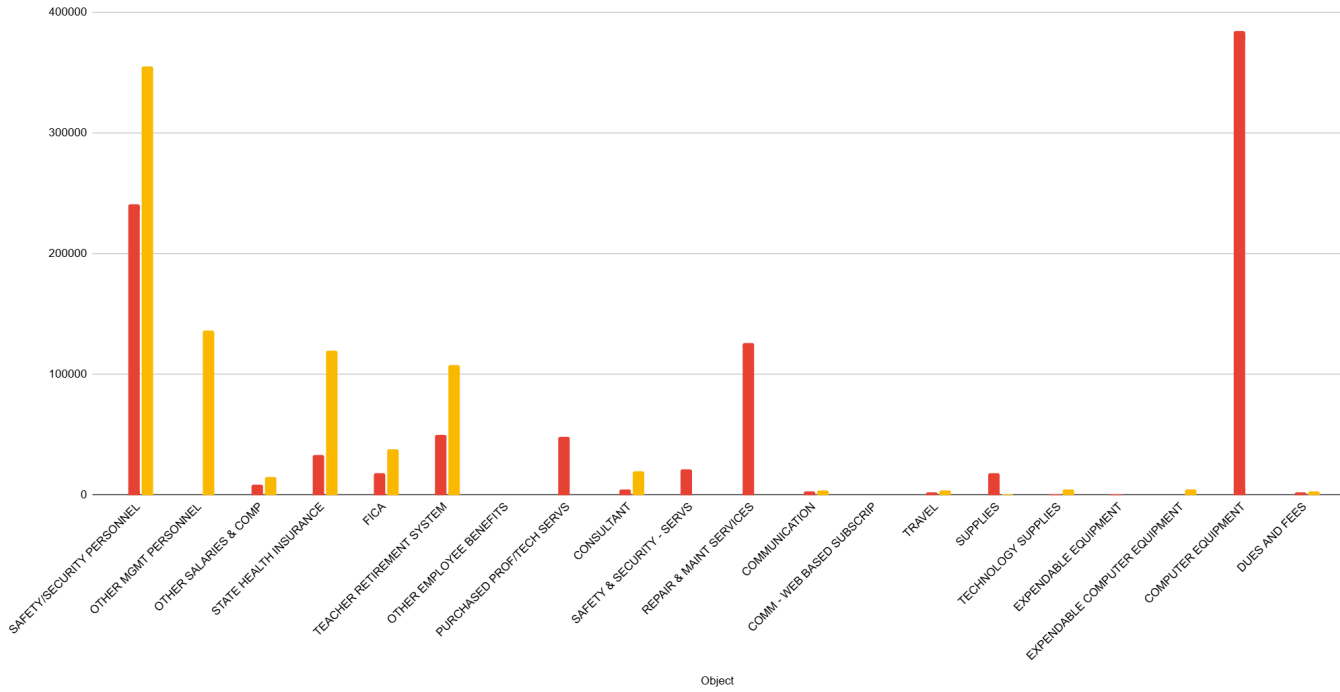
Safety and Security

Through the efforts of the CSD Safety and Security professionals, parents and guardians can feel confident that their child's school is a safe place to learn each day. The district plans for multiple types of emergencies in order to be prepared for any actual emergency situation. The CSD safety team, school principals, and school resource officers work to ensure the safety and security of students and staff.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
183	SAFETY/SECURITY PERSONNEL	\$ -	\$ 240,994	\$ 355,112	\$ 114,118	47.35%
190	OTHER MGMT PERSONNEL	0		136,355	\$ 136,355	
199	OTHER SALARIES & COMP	0	8,947	15,000	\$ 6,053	67.65%
210	STATE HEALTH INSURANCE	0	33,560	119,400	\$ 85,840	255.78%
220	FICA	0	18,436	37,597	\$ 19,161	103.93%
230	TEACHER RETIREMENT SYSTEM	0	50,079	107,680	\$ 57,602	115.02%
290	OTHER EMPLOYEE BENEFITS	0		240	\$ 240	
300	PURCHASED PROF/TECH SERVS	0	47,969		\$ (47,969)	-100.00%
303	CONSULTANT	0	4,550	20,000	\$ 15,450	339.56%
336	SAFETY & SECURITY - SERVS	0	21,034		\$ (21,034)	-100.00%
430	REPAIR & MAINT SERVICES	0	125,877		\$ (125,877)	-100.00%
530	COMMUNICATION	0	3,102	3,500	\$ 398	12.81%
532	COMM - WEB BASED SUBSCRIP	0	25		\$ (25)	-100.00%
580	TRAVEL	0	2,557	4,000	\$ 1,443	56.43%
610	SUPPLIES	0	18,416	460	\$ (17,956)	-97.50%
611	TECHNOLOGY SUPPLIES	0	940	4,540	\$ 3,600	382.98%
615	EXPENDABLE EQUIPMENT	0	490		\$ (490)	-100.00%
616	EXPENDABLE COMPUTER EQUIPM	0		5,000	\$ 5,000	
734	COMPUTER EQUIPMENT	0	384,243		\$ (384,243)	-100.00%
810	DUES AND FEES	0	2,000	3,000	\$ 1,000	50.00%
Total		\$ -	\$ 963,219	\$ 811,885	\$ (151,334)	-15.71%

SAFETY AND SECURITY

FY2024 FY2025 FY2026

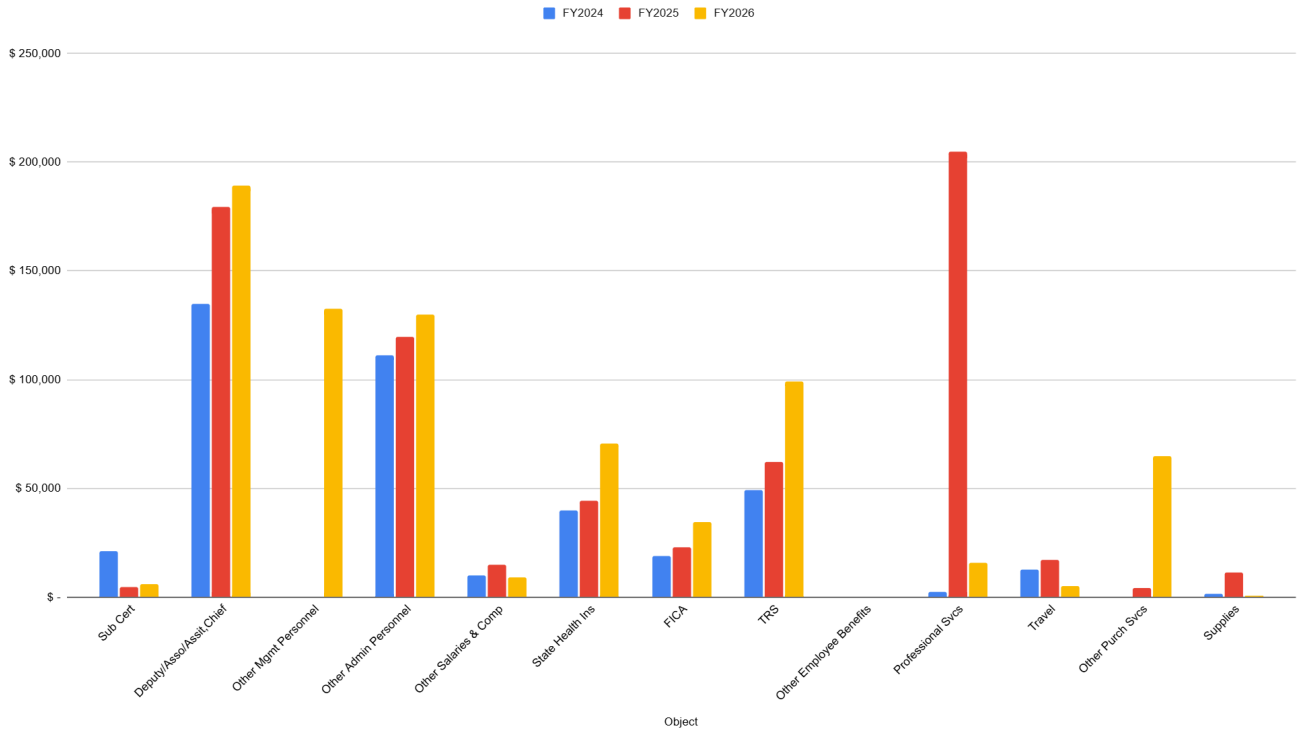


School Improvement

CSD's school improvement budget is managed by the Deputy Superintendent's Office. Professionals from this office assist the superintendent in leading and managing the district's priorities and resources to ensure positive student outcomes and overall district success. The deputy superintendent oversees schools' effective day-to-day internal operations, including managing school leadership, assessment and accountability, equity, professional learning, and athletics and activities. Other responsibilities include fostering an alignment of effective practices, programs, and interventions to increase equity and close achievement gaps districtwide.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
113	Sub Cert	\$ 21,150	\$ 4,650	\$ 6,000	\$ 1,350	29.03%
121	Deputy/Asso/Assit,Chief	134,901	179,327	189,004	\$ 9,677	5.40%
190	Other Mgmt Personnel			132,792	\$ 132,792	0.00%
191	Other Admin Personnel	111,091	119,504	129,891	\$ 10,387	8.69%
199	Other Salaries & Comp	10,000	15,000	9,000	\$ (6,000)	0.00%
210	State Health Ins	39,800	44,120	70,560	\$ 26,440	59.93%
220	FICA	18,818	22,861	34,554	\$ 11,693	51.15%
230	TRS	49,149	62,097	98,965	\$ 36,868	59.37%
290	Other Employee Benefits			120	\$ 120	0.00%
310	Professional Svcs	2,533	204,790	16,000	\$ (188,790)	-92.19%
580	Travel	12,517	17,211	5,000	\$ (12,211)	-70.95%
595	Other Purch Svcs	0	4,229	65,000	\$ 60,771	1436.97%
610	Supplies	1,500	11,500	600	\$ (10,900)	-94.78%
Total		\$ 401,460	\$ 685,289	\$ 757,486	\$ 72,197	70.70%

SCHOOL IMPROVEMENT



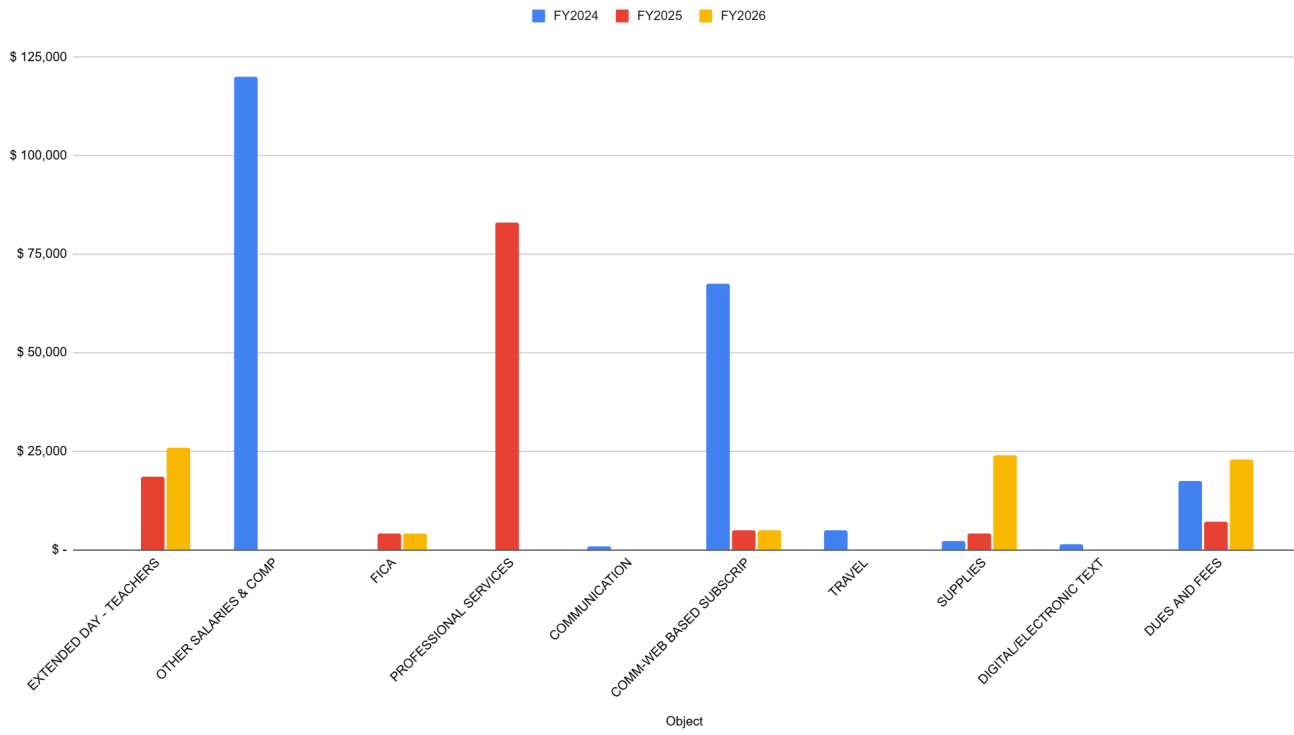
Secondary Instruction

The Teaching and Learning Department provides comprehensive support, including curriculum resources and professional learning, to CSD schools. Department professionals further enhance learning with academic enrichment through fine arts; physical education; world language; and the Middle Years, Diploma, and Career-related International Baccalaureate programs.

The Teaching and Learning team play a vital role in developing and supporting high-quality teaching and learning across all grade levels. This team ensures that curricula are aligned with the Georgia Standards and provides clear expectations for instruction, assessment, and student work. In addition to aligning standards, the team is responsible for writing and refining the curriculum, including developing pacing guides and scope and sequence documents for each subject and grade level to ensure coherence and continuity across the district. A key component of their work includes offering ongoing professional learning for educators and leaders that emphasizes research-based best practices and innovative instructional strategies. The team includes four dedicated subject-focused coordinators—two at the elementary level and two at the secondary level—who provide targeted support in literacy, math, science, and social studies areas to help teachers implement the curriculum with fidelity and data-driven instruction.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
115	EXTENDED DAY - TEACHERS	\$ -	\$ 18,500	\$ 26,000	\$ 7,500	40.54%
199	OTHER SALARIES & COMP	120,000			\$ -	
220	FICA		4,006	4,006	\$ -	0.00%
310	PROFESSIONAL SERVICES		83,131		\$ (83,131)	-100.00%
530	COMMUNICATION	749			\$ -	
532	COMM-WEB BASED SUBSCRIP	67,499	5,000	5,000	\$ -	
580	TRAVEL	5,000			\$ -	
610	SUPPLIES	2,302	4,000	24,000	\$ 20,000	500.00%
640	DIGITAL/ELECTRONIC TEXT	1,476			\$ -	
810	DUES AND FEES	17,440	7,000	23,000	\$ 16,000	228.57%
Total		\$ 214,465	\$ 121,637	\$ 82,006	\$ (39,631)	-32.58%

SECONDARY INSTRUCTION

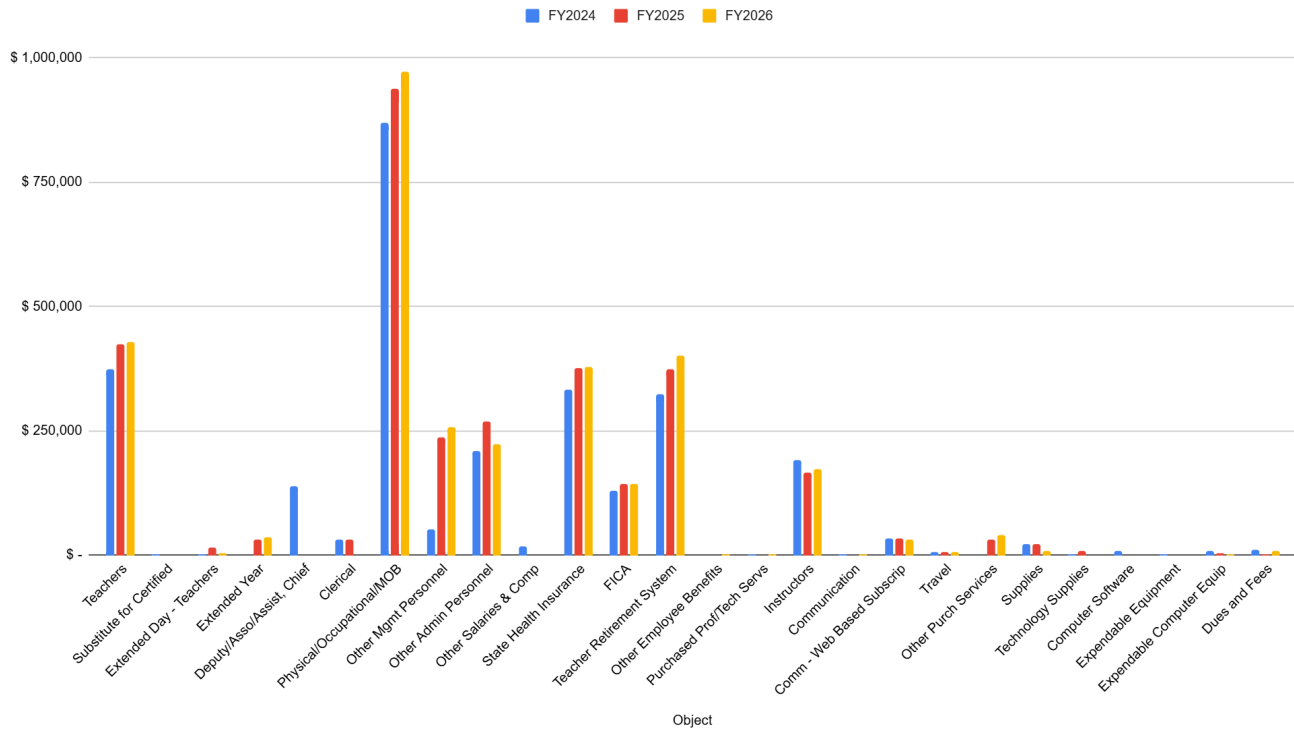


Special Education

CSD's Department of Special Education facilitates the provision of a free appropriate public education (FAPE) in accordance with federal, state, and local regulations to students with disabilities (SWDs) ages 3-21 who reside in the City of Decatur. This important work is accomplished by partnering with students, families, schools, and the community. Special education programming and services are provided on a continuum ranging from consultative to full special education services. This continuum is designed to ensure that programs are available to students with disabilities and that the least restrictive environment is determined based on unique student needs.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 374,378	\$ 422,732	\$ 428,682	\$ 5,950	1.41%
113	Substitute for Certified	400			0	0.00%
115	Extended Day - Teachers	2,125	13,912	3,500	-10,412	-74.84%
117	Extended Year		30,234	35,000	4,766	15.77%
121	Deputy/Asso/Assist, Chief	138,226			0	0.00%
142	Clerical	30,967	30,967	0	-30,967	-100.00%
164	Physical/Occupational/MOB	869,951	938,891	973,119	34,228	3.65%
190	Other Mgmt Personnel	51,000	236,567	257,147	20,580	8.70%
191	Other Admin Personnel	209,555	267,982	222,805	-45,177	-16.86%
199	Other Salaries & Comp	16,175			0	0.00%
210	State Health Insurance	333,251	375,020	377,220	2,200	0.59%
220	FICA	128,817	142,762	143,954	1,192	0.83%
230	Teacher Retirement System	322,288	374,590	400,458	25,868	6.91%
290	Other Employee Benefits			840	840	0.00%
300	Purchased Prof/Tech Servs	2,000		1,000	1,000	
380	Instructors	191,292	166,413	173,000	6,588	3.96%
530	Communication	173	0	100	100	
532	Comm - Web Based Subscrip	33,751	32,859	30,000	-2,859	-8.70%
580	Travel	4,919	5,334	6,000	666	12.48%
595	Other Purch Services	0	30,000	40,000	10,000	33.33%
610	Supplies	20,826	22,433	7,500	-14,933	-66.57%
611	Technology Supplies	895	7,895		-7,895	-100.00%
612	Computer Software	7,298				0.00%
615	Expendable Equipment	523				0.00%
616	Expendable Computer Equip	7,700	2,917	2,000	-917	-31.44%
810	Dues and Fees	9,916	204	7,000	6,796	3331.37%
	Total	\$ 2,756,424	\$ 3,101,711	\$ 3,109,325	\$ 7,614	12.53%

SPECIAL EDUCATION

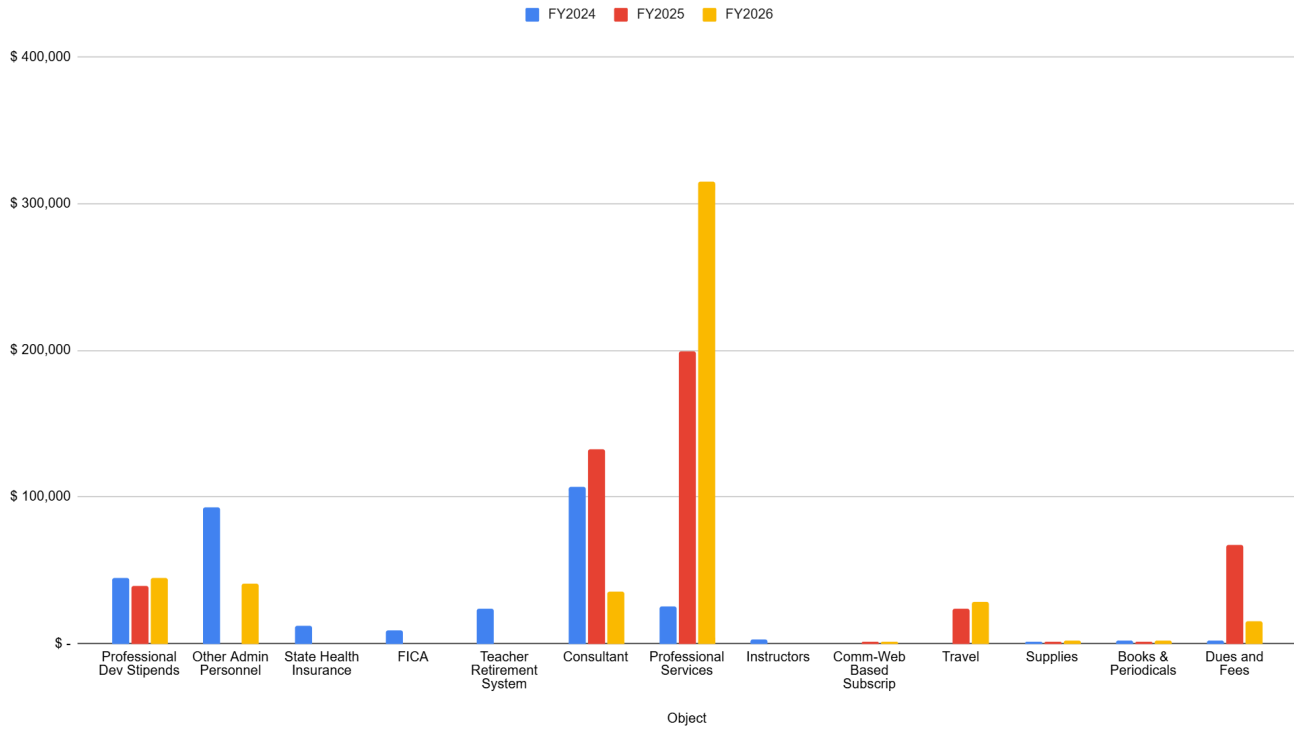


Staff Development

All CSD departments provide professional learning to increase the professional knowledge, skills, and attitudes of staff members so that they can improve the learning of students.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
116	Professional Dev Stipends	\$ 45,000	\$ 39,000	\$ 45,000	\$ 6,000	
191	Other Admin Personnel	92,465		41,000	\$ 41,000	
210	State Health Insurance	12,280			\$ -	
220	FICA	8,986			\$ -	
230	Teacher Retirement System	23,470			\$ -	
303	Consultant	106,729	132,337	35,000	\$ (97,337)	-73.55%
310	Professional Services	25,455	199,000	315,000	\$ 116,000	58.29%
380	Instructors	2,720			\$ -	
532	Comm-Web Based Subscrip		1,020	1,000	\$ (20)	
580	Travel		23,600	28,250	\$ 4,650	19.70%
610	Supplies	952	1,514	2,000	\$ 486	
642	Books & Periodicals	2,142	832	2,000	\$ 1,168	140.38%
810	Dues and Fees	1,702	67,404	15,000	\$ (52,404)	
Total		\$ 321,900	\$ 464,707	\$ 484,250	\$ 19,543	4.21%

STAFF DEVELOPMENT



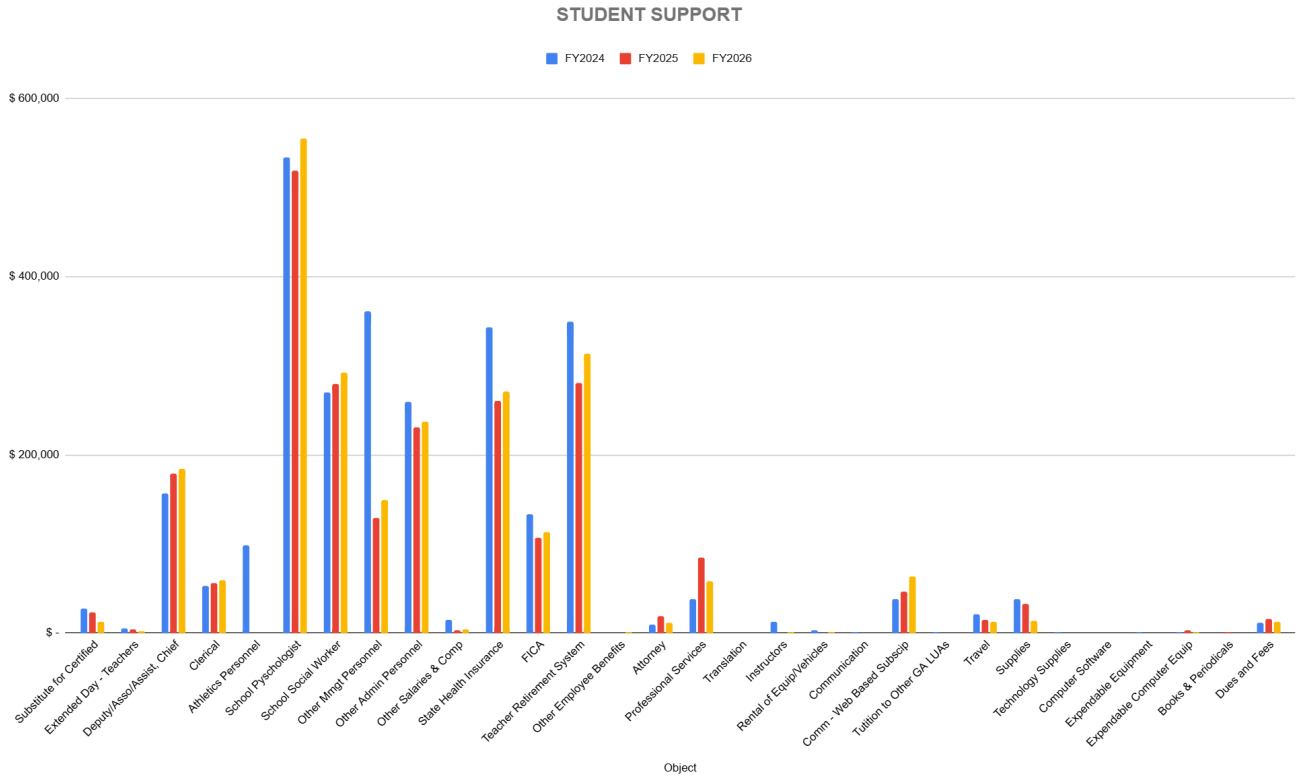
Student Support

The Student Support Services Division ensures that all CSD students are safe, seen, and successful via an array of support programs. Departments within this division are as follows:

- ESOL and Federal Programs
- Office of Whole Child Supports and School Climate
- Special Education Services

The professionals within this division and departments support the district by creating processes and procedures to consistently implement and monitor the implementation of the required components of various support programs, providing coaching and feedback to teachers and administrators on implementing high-quality support services for all students, and engaging parents and staff in developing meaningful partnerships among schools, families, and the community. The goal of their collective effort is improving student achievement and increasing family engagement.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
113	Substitute for Certified	\$ 27,050	\$ 23,400	\$ 12,000	\$ (11,400)	-48.72%
115	Extended Day - Teachers	5,512	3,940	2,000	\$ (1,940)	-49.24%
121	Deputy/Asso/Assist, Chief	156,632	178,499	183,854	\$ 5,355	3.00%
142	Clerical	52,330	56,270	59,348	\$ 3,078	5.47%
146	Athletics Personnel	98,420			\$ -	
174	School Pyschologist	533,660	518,918	554,598	\$ 35,680	6.88%
176	School Social Worker	270,238	279,212	291,670	\$ 12,458	4.46%
190	Other Mmgt Personnel	361,290	128,528	149,615	\$ 21,087	16.41%
191	Other Admin Personnel	259,692	230,686	236,634	\$ 5,948	2.58%
199	Other Salaries & Comp	15,000	3,000	4,500	\$ 1,500	
210	State Health Insurance	342,659	259,910	270,480	\$ 10,570	4.07%
220	FICA	133,073	106,497	112,892	\$ 6,396	6.01%
230	Teacher Retirement System	349,886	280,813	313,841	\$ 33,028	11.76%
290	Other Employee Benefits			592	\$ 592	#DIV/0!
302	Attorney	9,134	18,875	11,000	\$ (7,875)	-41.72%
310	Professional Services	37,791	84,000	57,710	\$ (26,290)	-31.30%
319	Translation	244			\$ -	
380	Instructors	12,769		800	\$ 800	
442	Rental of Equip/Vehicles	2,600	189	1,000	\$ 811	428.82%
530	Communication	571	150	80	\$ (70)	-46.67%
532	Comm - Web Based Subscip	38,287	46,450	63,800	\$ 17,350	37.35%
561	Tuition to Other GA LUAs	1,029			\$ -	
580	Travel	21,339	15,000	12,000	\$ (3,000)	-20.00%
610	Supplies	37,800	32,214	13,650	\$ (18,564)	-57.63%
611	Technology Supplies	776			\$ -	
612	Computer Software	133			\$ -	
615	Expendable Equipment	476			\$ -	
616	Expendable Computer Equip	805	3,407	1,000	\$ (2,407)	-70.65%
642	Books & Periodicals	286	750		\$ (750)	-100.00%
810	Dues and Fees	11,064	15,630	12,000	\$ (3,630)	-23.22%
	Total	\$ 2,780,548	\$ 2,286,338	\$ 2,365,065	\$ 78,727	3.44%

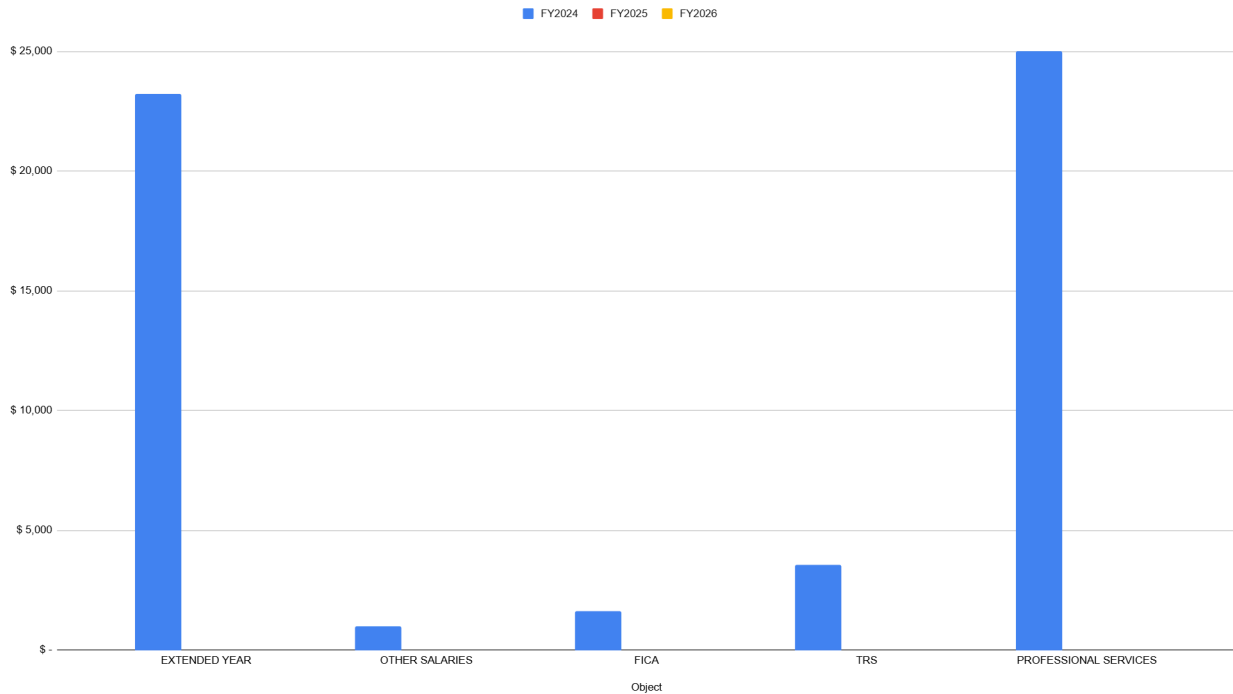


Summer School Launchpad

CSD's Launchpad for Learning Summer Camp was a summer school initiative for FY 2024 that introduced students to upcoming grade-level standards with hands-on activities. The innovative program was designed to give kids an opportunity for a camp-style enrichment program that would help launch them successfully into their new grade. It covered important topics, such as content overview, team building, leadership skills, school community building, school culture, and executive functioning skills, to make navigating school easier.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
117	EXTENDED YEAR	\$ 23,229	\$ -	\$ -	\$ -	-
199	OTHER SALARIES	1,000	0	0	\$ -	-
220	FICA	1,617	0	0	\$ -	-
230	TRS	3,568	0	0	\$ -	-
310	PROFESSIONAL SERVICES	25,000	0	0	\$ -	-
Total		\$ 54,415	\$ -	\$ -	\$ -	-

SUMMER SCHOOL LAUNCH PAD

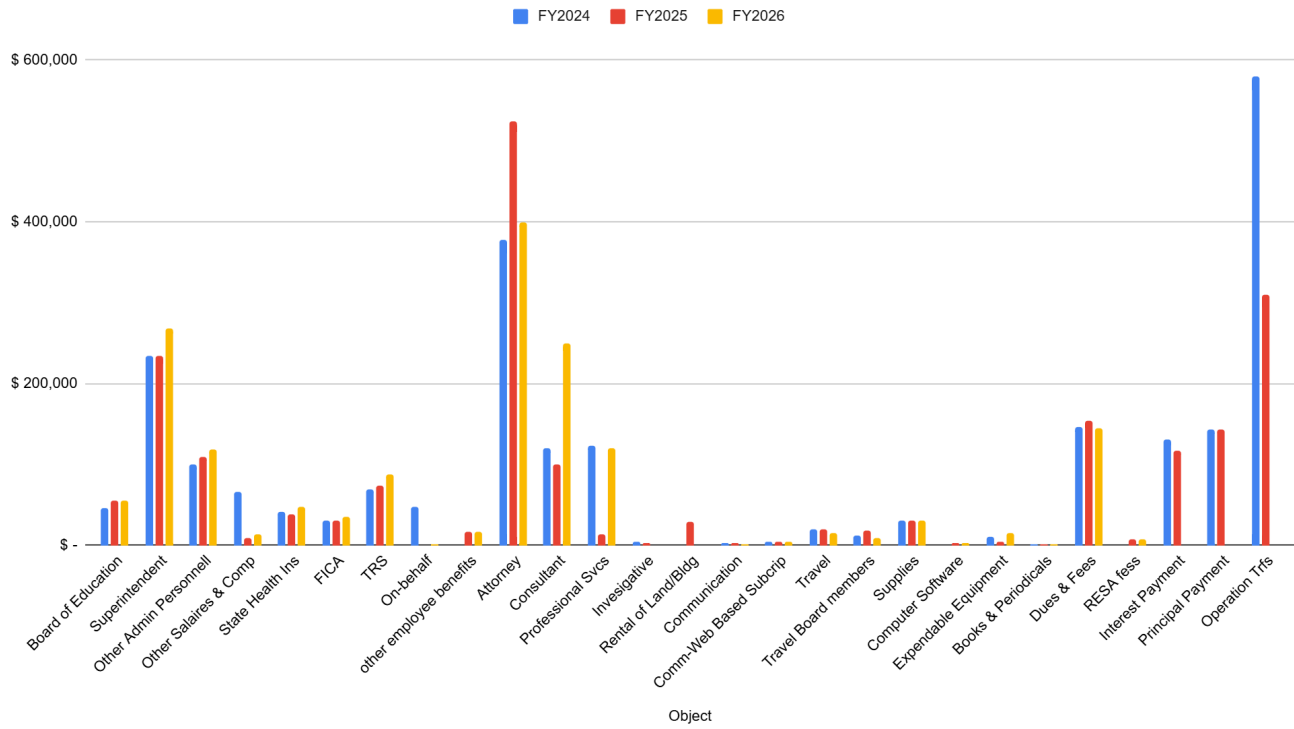


Superintendent

The mission of the Office of the Superintendent in CSD is to provide overall leadership and strategic direction to the school division in conjunction with the school board.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
111	Board of Educati	\$ 45,750	\$ 54,900	\$ 54,900	\$ -	0.00%
120	Superintendent	235,000	235,000	267,800	32,800	13.96%
191	Other Admin Per	99,705	109,893	118,285	8,392	7.64%
199	Other Salaires &	66,400	8,400	13,404	5,004	59.57%
210	State Health Ins	41,329	38,840	47,040	8,200	21.11%
220	FICA	31,384	31,227	34,761	3,534	11.32%
230	TRS	68,552	73,414	87,528	14,114	19.22%
270	On-behalf	48,169		2,000	2,000	#DIV/0!
290	other employee benefits		17,500	17,580	80	0.46%
302	Attorney	377,648	524,899	400,000	-124,899	-23.79%
303	Consultant	120,192	100,543	250,000	149,457	148.65%
310	Professional Svc	122,748	14,048	120,000	105,952	754.20%
353	Invesigative	3,750	2,500		-2,500	-100.00%
441	Rental of Land/Bldg		29,700		-29,700	-100.00%
530	Communication	2,268	2,268	2,000	-268	-11.80%
532	Comm-Web Bas	5,000	5,000	5,000	0	0.00%
580	Travel	19,641	19,641	15,000	-4,641	-23.63%
585	Travel Board me	12,570	18,570	9,500	-9,070	-48.84%
610	Supplies	30,286	30,286	30,000	-286	-0.94%
612	Computer Softwa	362	3,362	3,000	-362	-10.76%
615	Expendable Equ	11,298	4,868	15,000	10,132	208.16%
642	Books & Periodic	1,876	1,876	1,500	-376	-20.05%
810	Dues & Fees	146,354	153,354	145,000	-8,354	-5.45%
812	RESA fess	202	6,847	6,844	-3	-0.04%
830	Interest Paymen	131,014	117,492		-117,492	-100.00%
831	Principal Paymer	142,786	142,566		-142,566	-100.00%
930	Operation Trfs	579,889	309,538		-309,538	-100.00%
Total		\$2,344,172.24	\$2,056,530.20	\$1,646,141.80	\$ (410,388.40)	-19.96%

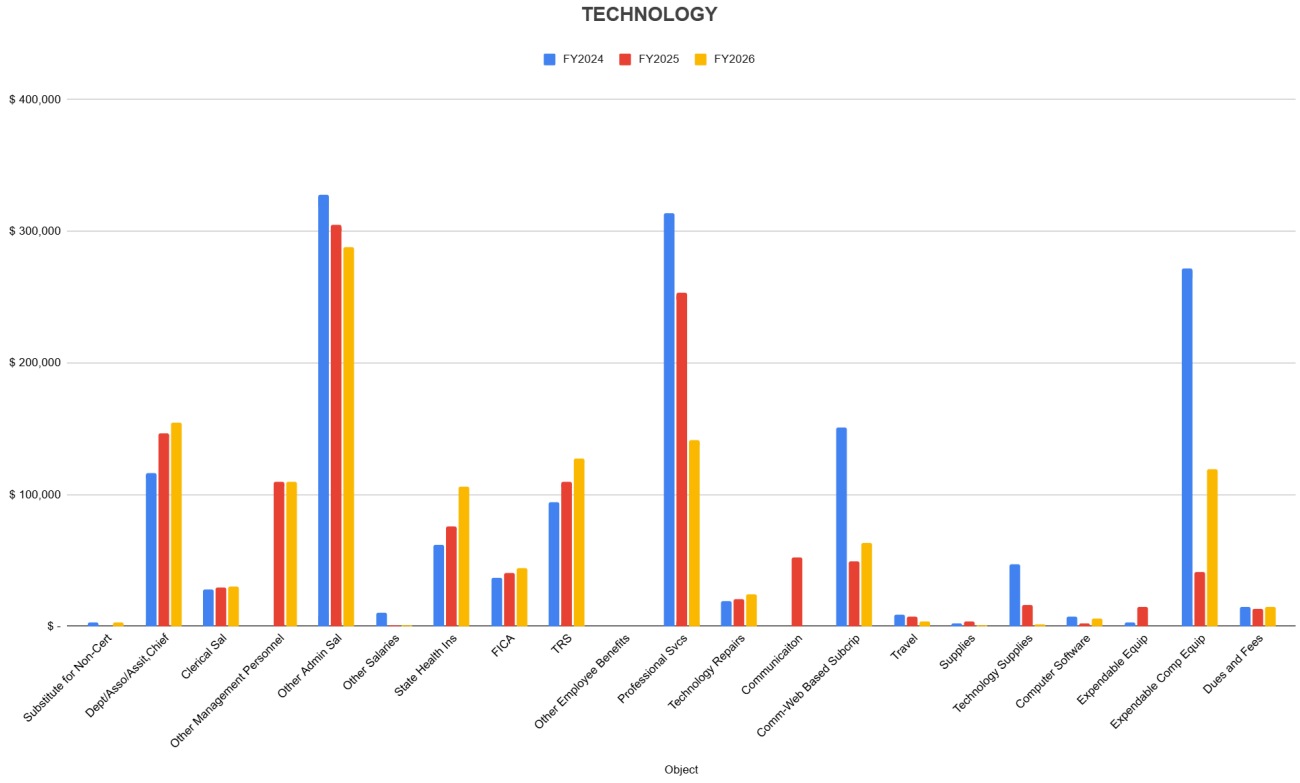
SUPERINTENDENT



Technology

CSD's Technology Department provides technology leadership, equipment, and services. Technology professionals are stewards of enterprise systems that support student learning, safety, access, efficiency, and innovation.

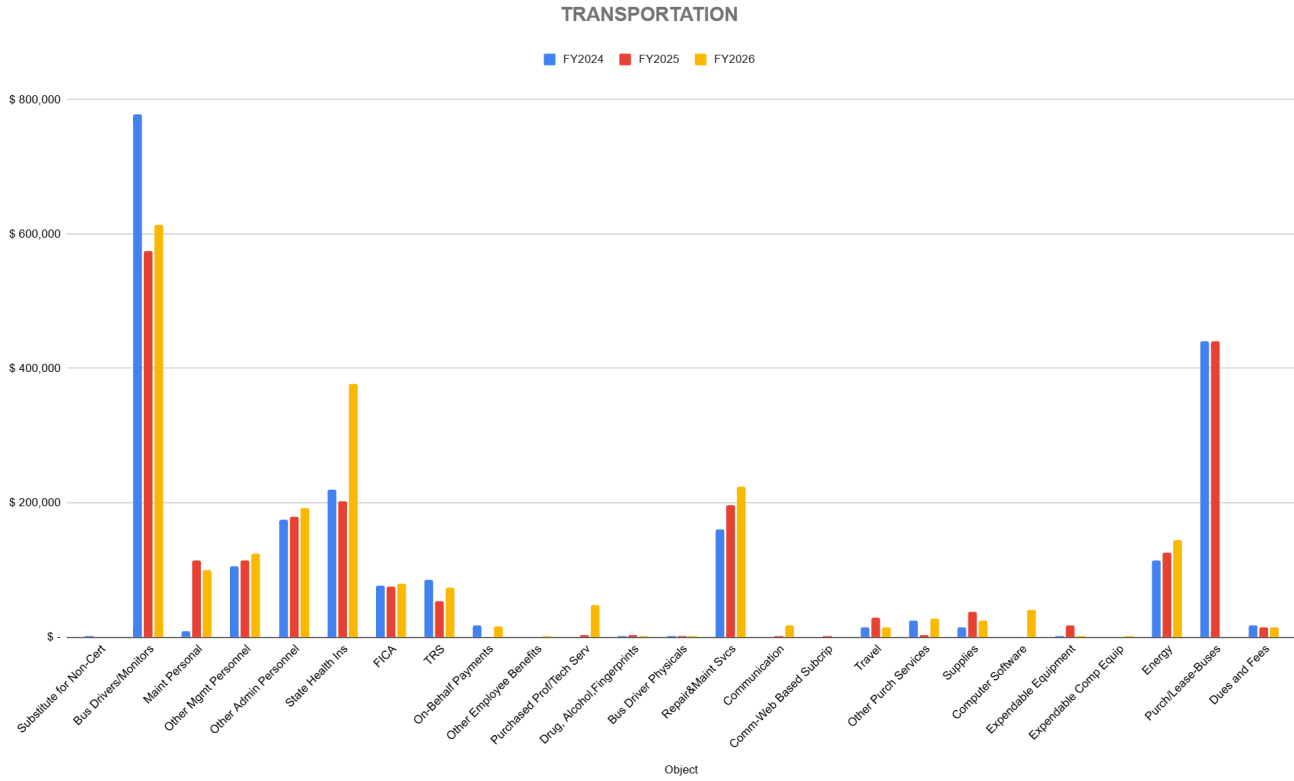
Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	Substitute for Non-Cert	\$ 2,938	\$ 8	\$ 2,938	\$ 2,930	39066.67%
121	Dept/Asso/Assit,Chief	116,605	146,345	154,448	8,103	5.54%
142	Clerical Sal	28,095	29,500	30,385	885	3.00%
190	Other Management Personnel		109,634	109,634	0	0.00%
191	Other Admin Sal	327,831	305,109	287,766	-17,343	-5.68%
199	Other Salaries	10,500	500	500	0	0.00%
210	State Health Ins	62,010	75,510	105,840	30,330	40.17%
220	FICA	36,532	40,506	44,541	4,035	9.96%
230	TRS	94,412	110,028	127,567	17,539	15.94%
290	Other Employee Benefits			220	220	0.00%
310	Professional Svcs	313,892	253,487	141,300	-112,187	-44.26%
432	Technology Repairs	18,948	20,530	24,000	3,470	16.90%
530	Communicaiton		52,000		-52,000	-100.00%
532	Comm-Web Based Subcrip	151,208	49,356	63,240	13,885	28.13%
580	Travel	8,889	7,000	3,500	-3,500	-50.00%
610	Supplies	2,381	3,700	800	-2,900	-78.38%
611	Technology Supplies	47,212	16,095	1,650	-14,445	-89.75%
612	Computer Software	7,215	2,176	6,160	3,984	183.09%
615	Expendable Equip	2,731	14,987		-14,987	0.00%
616	Expendable Comp Equip	271,715	41,401	119,000	77,599	187.43%
810	Dues and Fees	14,454	13,244	15,000	1,756	13.26%
Total		\$ 1,517,566	\$ 1,291,114	\$ 1,238,488	\$ (52,626)	-14.92%



Transportation

The Transportation Department is dedicated to offering safe, punctual, and effective transportation for CSD students. The transportation team works diligently every day to ensure that students have a secure and dependable means of traveling to school and back home. The team provides safe, on-time travel for all students, and manages fleet operations and routing.

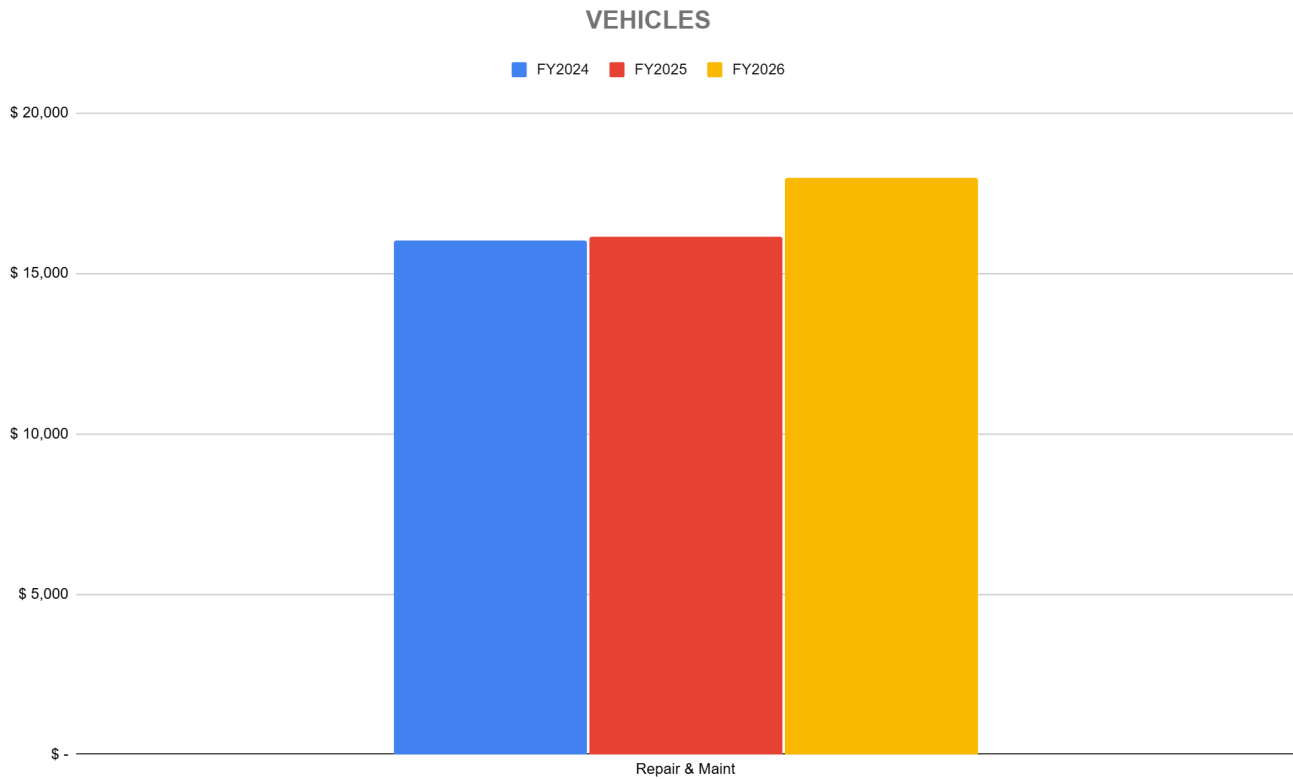
Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	Substitute for Non-Cert	\$ 2,059	\$ 300	\$ -	\$ (300)	-100.00%
180	Bus Drivers/Monitors	777,908	574,468	613,459	\$ 38,991	6.79%
181	Maint Personal	9,033	113,394	100,258	\$ (13,136)	-11.58%
190	Other Mgmt Personnel	105,836	113,858	123,749	\$ 9,891	8.69%
191	Other Admin Personnel	174,275	178,550	191,505	\$ 12,955	7.26%
210	State Health Ins	219,030	202,040	376,320	\$ 174,280	86.26%
220	FICA	76,663	74,991	78,716	\$ 3,725	4.97%
230	TRS	85,226	53,373	73,036	\$ 19,663	36.84%
270	On-Behalf Payments	17,789		16,000	\$ 16,000	#DIV/0!
290	Other Employee Benefits			1,080	\$ 1,080	
300	Purchased Prof/Tech Serv		2,800	47,800	\$ 45,000	
332	Drug, Alcohol,Fingerprints	1,407	3,250	1,313	\$ (1,937)	-59.60%
334	Bus Driver Physicals	1,814	1,814	1,904	\$ 90	4.96%
430	Repair&Maint Svcs	160,038	196,957	223,957	\$ 27,000	13.71%
530	Communication	1	1,000	17,000	\$ 16,000	1600.00%
532	Comm-Web Based Subcrip	669	1,500	500	\$ (1,000)	
580	Travel	14,577	28,600	14,600	\$ (14,000)	-48.95%
595	Other Purch Services	24,621	2,500	27,000	\$ 24,500	
610	Supplies	14,968	37,747	24,325	\$ (13,422)	-35.56%
612	Computer Software			40,000	\$ 40,000	
615	Expendable Equipment	1,294	18,048	1,295	\$ (16,753)	-92.82%
616	Expendable Comp Equip		432	1,500	\$ 1,068	247.22%
620	Energy	114,643	125,700	143,770	\$ 18,070	14.38%
732	Purch/Lease-Buses	440,550	440,550		\$ (440,550)	
810	Dues and Fees	17,547	14,727	15,027	\$ 300	2.04%
Total		\$ 2,259,947	\$ 2,186,598	\$ 2,134,114	\$ (52,484)	-2.40%



Vehicles

CSD uses its vehicle budget to ensure that all district vehicles are safe to drive and are well maintained.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
430	Repair & Maint	\$ 16,046	\$ 16,135	\$ 18,000	\$ 1,865	\$ 0
	Total	\$ 16,046	\$ 16,135	\$ 18,000	\$ 1,865	\$ 0



Beacon Hill Middle School

Beacon Hill Middle School (BHMS) serves students in grades 6-8 and is an International Baccalaureate (IB) World School with 1,285 students in Decatur, Georgia. As the sole middle school within the City Schools of Decatur, BHMS thrives with faculty and staff who are committed to providing a rigorous and engaging education to all students. Located just 5 miles east of downtown Atlanta, the school is committed to nurturing globally minded learners who connect the IB Middle Years Program framework with the Georgia Performance Standards to inspire academic excellence and community engagement.

Vision

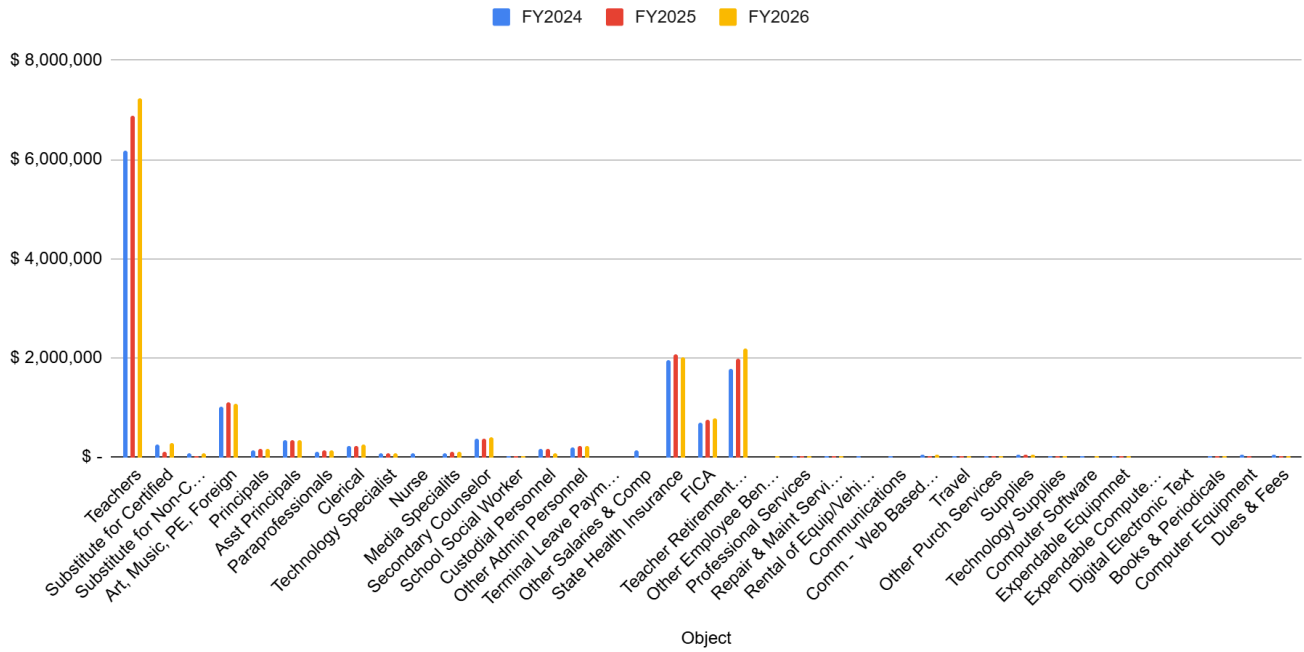
We will build the foundation for all children to be their best, achieve their dreams, and make the world a better place.

Mission

Our mission is to work with and inspire students to grow and develop their ability to learn, think, and inquire through meaningful, motivating, and rewarding learning experiences supported by highly qualified, caring adults in a safe, supportive, and inviting community.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 6,185,760	\$ 6,894,367	\$ 7,245,799	\$ 351,432	5.10%
113	Substitute for Certified	242,898	110,180	269,125	\$ 158,945	144.26%
114	Substitute for Non-Certified	61,200	25,263	71,364	\$ 46,102	182.49%
118	Art, Music, PE, Foreign	1,022,657	1,091,865	1,077,971	\$ (13,894)	-1.27%
130	Principals	133,658	152,370	156,941	\$ 4,571	3.00%
131	Asst Principals	326,408	349,639	332,381	\$ (17,258)	-4.94%
140	Paraprofessionals	111,810	121,768	148,937	\$ 27,169	22.31%
142	Clerical	218,474	232,906	239,929	\$ 7,023	3.02%
161	Technology Specialist	63,828	67,019	71,791	\$ 4,772	7.12%
163	Nurse	75,095	0	0	\$ -	-
165	Media Specialits	83,934	92,424	93,113	\$ 689	0.75%
173	Secondary Counselor	367,974	355,062	391,718	\$ 36,656	10.32%
176	School Social Worker	13,731	12,988	13,610	\$ 622	4.79%
186	Custodial Personnel	152,352	159,360	86,237	\$ (73,123)	-45.89%
191	Other Admin Personnel	202,533	220,863	232,816	\$ 11,953	5.41%
195	Terminal Leave Payments	406	0	0	\$ -	-
199	Other Salaries & Comp	147,500	0	0	\$ -	-
210	State Health Insurance	1,940,471	2,080,987	2,007,647	\$ (73,340)	-3.52%
220	FICA	704,974	753,192	771,980	\$ 18,788	2.49%
230	Teacher Retirement System	1,783,089	1,970,244	2,180,811	\$ 210,568	10.69%
290	Other Employee Benefits	0	0	5,084	\$ 5,084	-
310	Professional Services	20,175	2,839	8,005	\$ 5,166	181.97%
430	Repair & Maint Services	8,442	6,201	8,000	\$ 1,799	29.01%
442	Rental of Equip/Vehicles	3,000	0	0	\$ -	-
530	Communications	3,028	0	1,000	\$ 1,000	-
532	Comm - Web Based Subscrip	56,107	31,511	34,085	\$ 2,574	8.17%
580	Travel	7,628	9,000	4,000	\$ (5,000)	-55.56%
595	Other Purch Services	12,376	7,000	11,000	\$ 4,000	57.14%
610	Supplies	59,667	55,810	34,340	\$ (21,470)	-38.47%
611	Technology Supplies	8,714	5,439	5,500	\$ 61	1.12%
612	Computer Software	3,956	0	16,000	\$ 16,000	-
615	Expendable Equipmnet	16,939	12,831	9,600	\$ (3,231)	-25.18%
616	Expendable Computer Equip	2,100	0	700	\$ 700	-
640	Digital Electronic Text	50	0	800	\$ 800	-
642	Books & Periodicals	18,946	18,328	19,630	\$ 1,302	7.10%
734	Computer Equipment	32,908	14,688	0	\$ (14,688)	-
810	Dues & Fees	48,166	10,277	20,545	\$ 10,268	99.92%
Total		\$ 14,140,753	\$ 14,864,421	\$ 15,570,460	\$ 706,039	4.75%

Beacon Hill Middle School



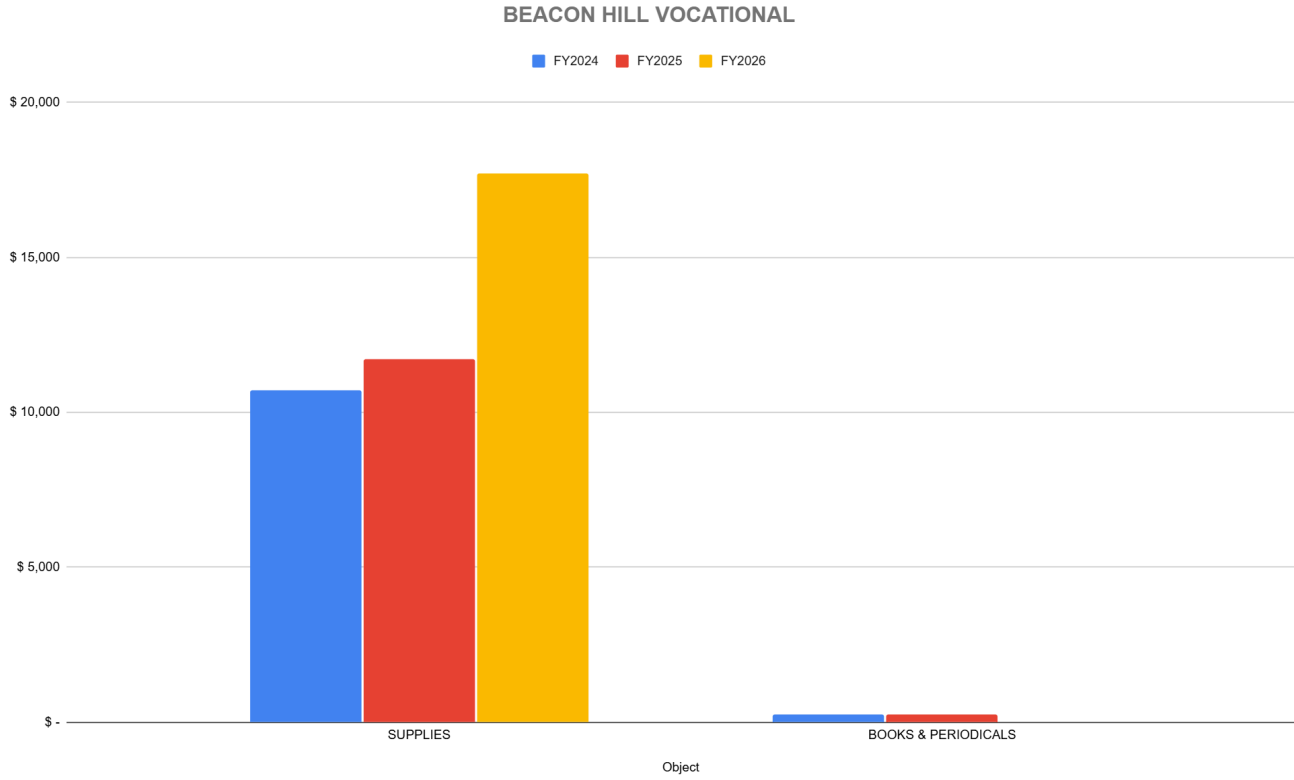
Beacon Hill Vocational

The concept of an organization designed to support students with learning a vocation has its roots in the activities of such institutions as trade guilds and apprenticeship societies common in the 18th and 19th centuries. In more contemporary history, the development of career and technical education (formerly vocational education) and the career and technical student youth organization (formerly vocational student organization) can be chronicled through a number of relevant federal laws. The information below outlines the federal role in career and technical education from current law back to its inception in 1917.

Today, the Career and Technical Student Organization (CTSO) is regarded as an integral part of career and technical education. CTSOs play an important part in preparing young people to become productive citizens and to assume roles of leadership in their communities. These organizations provide unique programs of career and leadership development, motivation, and recognition for secondary and post-secondary students enrolled, or previously enrolled, in career and technical education programs.

Educators have found that the CTSO is a powerful instructional tool that works best when it is integrated into the career and technical education curriculum by a trained professional. The dedicated instructor provides organized curriculum-oriented activities that help students gain career, leadership, and personal skills that maximize employability and the ability to become productive citizens in the workforce, home, and community.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
610	SUPPLIES	\$ 10,702	\$ 11,702	\$ 17,702	\$ 5,999.82	51.27%
642	BOOKS & PERIODICALS	250	250	0	0	-100.00%
Total		\$ 10,952	\$ 11,952	\$ 17,702	\$ 6,000	48.10%



Clairemont Elementary School

Nestled within the Great Lakes neighborhood of Decatur and serving a student body of 144, Clairemont Elementary School is surrounded by neighborhood homes. There have been changes since Clairemont was built in 1936. In 1951 a lunchroom and two classrooms were added. In 2001 a renovation of Clairemont was completed using SPLOST funds. Improvements included new heating and air conditioning, a new media center, and new classrooms. In 2005 four new classrooms, as well as a new playground and covered physical education area, were added to the facility.

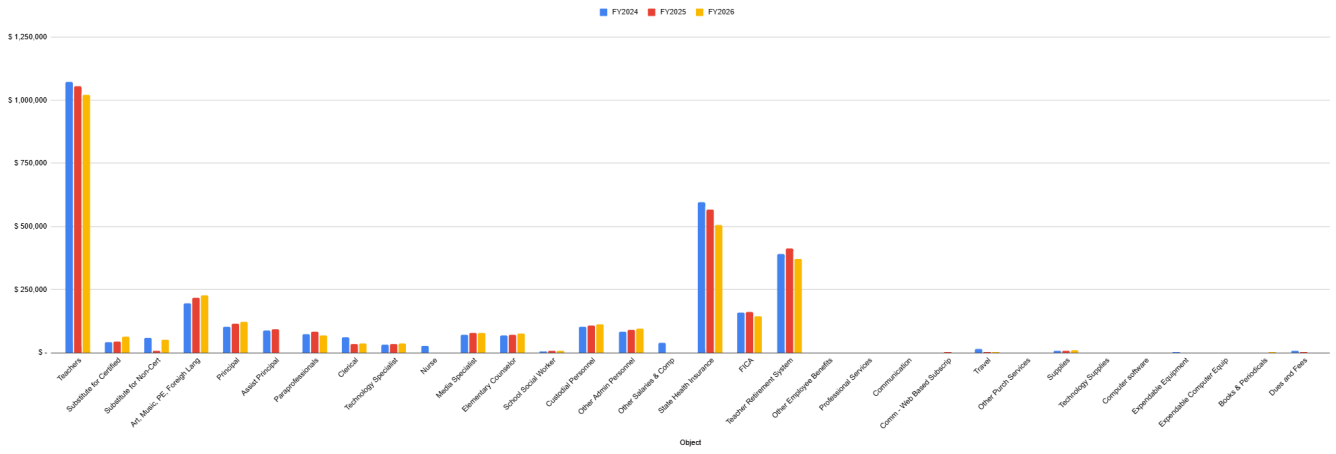
The faculty and staff at Clairemont share a strong commitment to maintaining a challenging, nonjudgmental, cooperative, and friendly school environment, believing that it is in this type of environment that children learn best. Instructionally, Clairemont focuses on a national school design called EL Education (formerly Expeditionary Learning), which is a hands-on, project-based approach to learning. Teachers lead students to be responsible for their own learning in an experimental manner.

Mission

The Clairemont community cultivates and gathers together to encourage heads full of knowledge, hearts full of character, and hands full of experience.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 1,072,219	\$ 1,055,897	\$ 1,021,617	\$ (34,280)	-3.25%
113	Substitute for Certified	42,525	43,973	63,445	\$ 19,472	44.28%
114	Substitute for Non-Cert	59,325	7,050	51,484	\$ 44,434	630.27%
118	Art, Music, PE, Foreign Lang	194,292	217,566	228,291	\$ 10,725	4.93%
130	Principal	103,471	115,680	122,021	\$ 6,341	5.48%
131	Assist Principal	87,118	93,524	0	\$ (93,524)	-100.00%
140	Paraprofessionals	74,275	83,820	69,002	\$ (14,818)	-17.68%
142	Clerical	62,133	35,265	37,101	\$ 1,836	5.21%
161	Technology Specialist	31,914	33,510	35,898	\$ 2,386	7.12%
163	Nurse	27,243	0	0	\$ -	0.00%
165	Media Specialist	70,800	77,784	78,664	\$ 880	1.13%
172	Elementary Counselor	67,289	71,026	75,860	\$ 4,834	6.81%
176	School Social Worker	5,403	6,494	6,805	\$ 311	4.79%
186	Custodial Personnel	103,457	108,630	111,888	\$ 3,258	3.00%
191	Other Admin Personnel	83,154	90,875	96,535	\$ 5,660	6.23%
199	Other Salaries & Comp	38,500	0	0	\$ -	0.00%
210	State Health Insurance	595,536	566,580	506,580	\$ (60,000)	-10.50%
220	FICA	158,279	160,566	144,102	\$ (16,464)	-10.25%
230	Teacher Retirement System	391,101	413,578	370,860	\$ (42,718)	-10.33%
290	Other Employee Benefits	0	0	1,072	\$ 1,072	0.00%
310	Professional Services	295	375	600	\$ 225	60.00%
530	Communication	92	1	0	\$ (1)	-100.00%
532	Comm - Web Based Subscrip	0	1,929	1,330	\$ (599)	0.00%
580	Travel	14,094	2,792	2,220	\$ (572)	-20.49%
595	Other Purch Services	1,137	526	1,000	\$ 474	90.11%
610	Supplies	7,124	7,146	10,420	\$ 3,274	45.81%
611	Technology Supplies	124	574	1,000	\$ 426	74.32%
612	Computer software	1,330	0	0	\$ -	0.00%
615	Expendable Equipment	2,999	758	0	\$ (758)	-100.00%
616	Expendable Computer Equip	385	408	0	\$ (408)	-100.00%
642	Books & Periodicals	1,332	510	2,000	\$ 1,490	292.23%
810	Dues and Fees	8,164	2,883	1,295	\$ (1,388)	-51.73%
Total		\$ 3,305,111	\$ 3,199,520	\$ 3,041,088	\$ (158,432)	-3.19%

CLAIREMONT ELEMENTARY SCHOOL



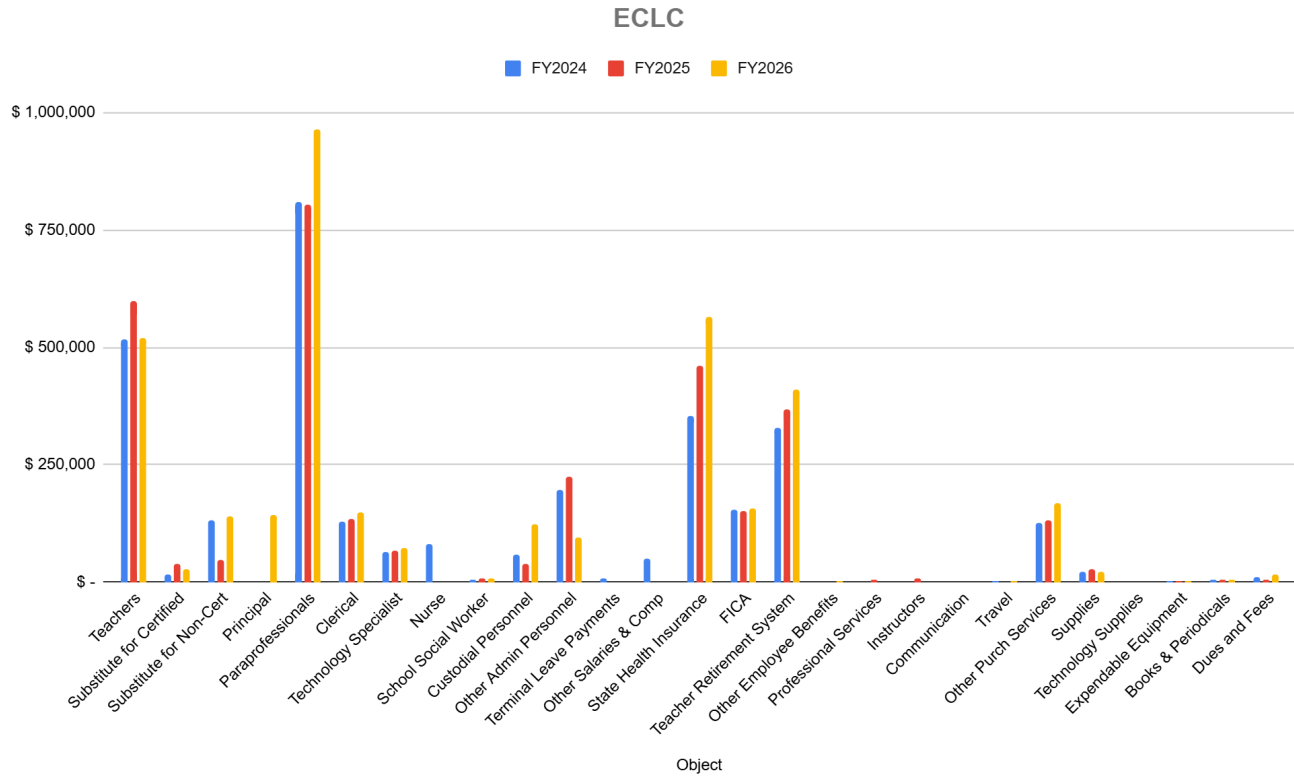
College Heights Early Childhood Learning Center

College Heights Early Childhood Learning Center (CHECLC) offers comprehensive services as a public school for children from birth to age 5 residing within the boundaries of the City of Decatur. The school was founded for the purpose of closing the achievement gap by providing a high-quality early childhood program. The provision of early intervention and a supportive learning environment in the early years is a priceless benefit for the children who attend College Heights, as well as their families and the community as a whole.

College Heights has two infant classrooms, two 1-year-old classrooms, two toddler classrooms, three preschool classrooms, and eight pre-K classrooms. With an enrollment of approximately 280 students, College Heights uses multiple funding streams (general funds from taxpayers, tuition from parents, federal special education, and funds from the Georgia Lottery Corporation for Georgia's Pre-K Program).

Additionally, College Heights offers services to children 3 to 4 years old who have a variety of special needs. The preschool special education program is inclusive with the general education preschool/pre-K program as specified by the individual education plan (IEP). CSD professionals believe that including children with special needs in general education preschool classrooms offers them the opportunity to model the social, language, and play skills needed to succeed in school. The preschool and pre-K inclusion classrooms enrich the lives of all children by bringing them together in an environment that teaches acceptance, respect, and the appreciation of individual differences.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 517,826	\$ 599,211	\$ 519,084	\$ (80,127)	-13.37%
113	Substitute for Certified	17,538	39,722	26,150	\$ (13,572)	-34.17%
114	Substitute for Non-Cert	132,915	47,397	140,000	\$ 92,603	195.38%
130	Principal	0	0	144,158	\$ 144,158	0.00%
140	Paraprofessionals	810,329	804,346	964,465	\$ 160,119	19.91%
142	Clerical	130,168	134,034	147,757	\$ 13,723	10.24%
161	Technology Specialist	63,828	67,019	71,791	\$ 4,772	7.12%
163	Nurse	80,079	0	0	\$ -	0.00%
176	School Social Worker	5,403	6,494	6,805	\$ 311	4.79%
186	Custodial Personnel	58,885	38,206	122,259	\$ 84,053	220.00%
191	Other Admin Personnel	197,445	225,352	94,976	\$ (130,376)	-57.85%
195	Terminal Leave Payments	7,250	0	0	\$ -	0.00%
199	Other Salaries & Comp	49,500	0	0	\$ -	0.00%
210	State Health Insurance	355,022	460,030	564,930	\$ 104,900	22.80%
220	FICA	154,993	152,116	158,072	\$ 5,956	3.92%
230	Teacher Retirement System	328,307	367,128	410,345	\$ 43,217	11.77%
290	Other Employee Benefits	0	0	1,824	\$ 1,824	0.00%
310	Professional Services	436	4,531	475	\$ (4,056)	-89.52%
380	Instructors	0	7,826	0	\$ (7,826)	-100.00%
530	Communication	1	1	0	\$ (1)	-100.00%
580	Travel	1,851	112	1,000	\$ 888	798.54%
595	Other Purch Services	127,367	131,162	168,597	\$ 37,435	28.54%
610	Supplies	22,377	28,756	20,525	\$ (8,231)	-28.62%
611	Technology Supplies	541	619	550	\$ (89)	-11.08%
615	Expendable Equipment	2,969	3,135	3,000	\$ (135)	-4.31%
642	Books & Periodicals	5,250	5,602	4,100	\$ (1,502)	-26.81%
810	Dues and Fees	9,923	4,971	17,100	\$ 12,129	243.98%
Total		\$ 3,080,203	\$ 3,127,769	\$ 3,587,962	\$ 460,193	1.54%



Decatur High School

Decatur High School (DHS) is a comprehensive public high school located in Decatur, Georgia, an urban community of nearly 25,000 residents and situated approximately 5 miles east of downtown Atlanta. The high school is part of the City Schools of Decatur, an independent school district within DeKalb County, and serves 1,901 students. DHS is an International Baccalaureate (IB) World School in which all students participate in the IB Middle Years Program. The school offers both the IB Diploma Program and the IB Career-related Program for 11th and 12th graders. All of these IB courses are two-year courses, so many of DHS' students take college-level IB exams at the end of the senior year, rather than separate exams at the end of their junior and senior years.

Vision

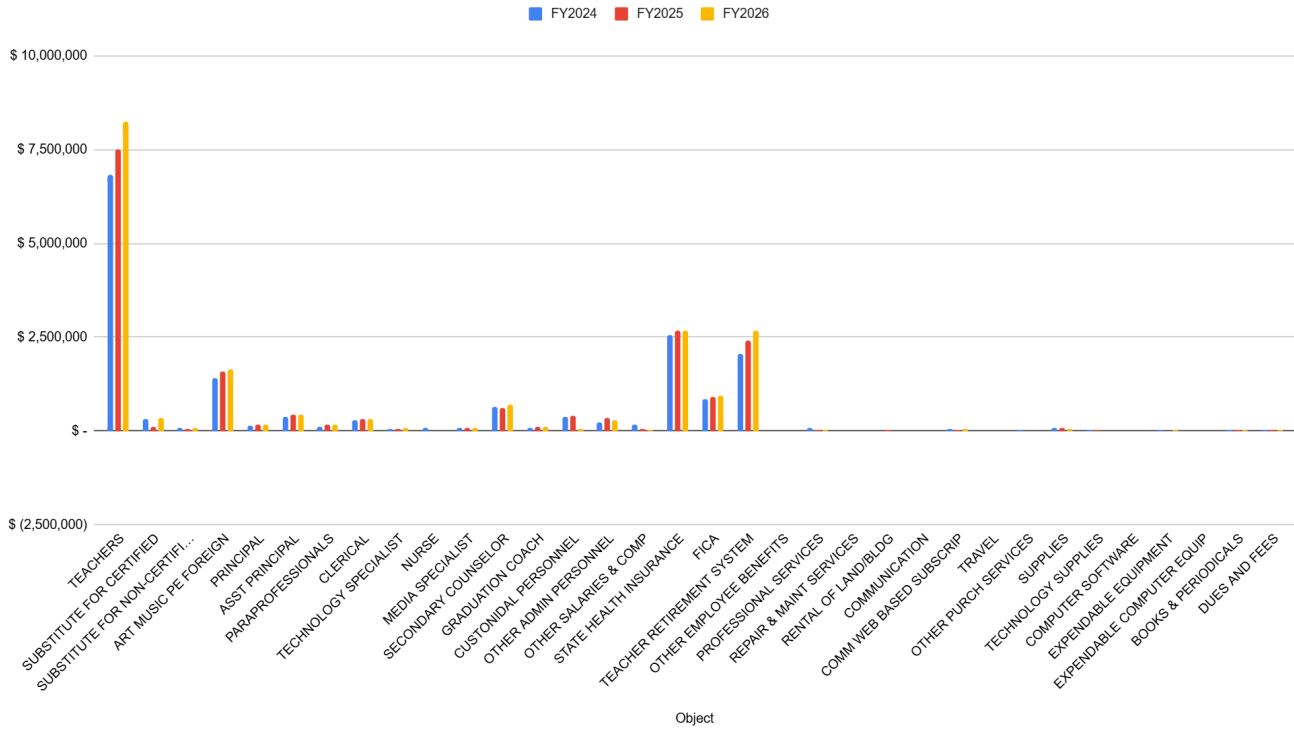
We strive to cultivate an educational foundation that empowers students to realize their full potential, thrive as productive global citizens, ignite positive change, and create a more just world.

Mission

In partnership with our community, our mission is to inspire and enable student growth through meaningful and engaging learning experiences supported by highly qualified and caring educators in a safe and inviting environment.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	TEACHERS	\$ 6,829,153	\$ 7,499,121	\$ 8,246,199	\$ 747,078	9.96%
113	SUBSTITUTE FOR CERTIFIED	313,878	117,509	357,303	\$ 239,794	204.06%
114	SUBSTITUTE FOR NON-CERTIFIED	92,013	53,972	95,000	\$ 41,028	76.02%
118	ART MUSIC PE FOREIGN	1,407,139	1,589,892	1,657,675	\$ 67,782	4.26%
130	PRINCIPAL	140,226	159,858	164,654	\$ 4,796	3.00%
131	ASST PRINCIPAL	388,077	426,265	449,600	\$ 23,335	5.47%
140	PARAPROFESSIONALS	111,429	169,474	170,432	\$ 958	0.57%
142	CLERICAL	279,492	315,936	323,804	\$ 7,868	2.49%
161	TECHNOLOGY SPECIALIST	63,919	67,019	71,791	\$ 4,772	7.12%
163	NURSE	77,898	0	0	\$ -	#DIV/0!
165	MEDIA SPECIALIST	79,060	86,330	90,339	\$ 4,009	4.64%
173	SECONDARY COUNSELOR	645,387	621,158	702,169	\$ 81,011	13.04%
178	GRADUATION COACH	92,770	102,153	106,880	\$ 4,727	4.63%
186	CUSTOMIDAL PERSONNEL	384,155	407,637	53,888	\$ (353,749)	-86.78%
191	OTHER ADMIN PERSONNEL	236,754	342,365	276,474	\$ (65,891)	-19.25%
199	OTHER SALARIES & COMP	187,795	41,300	31,800	\$ (9,500)	-23.00%
210	STATE HEALTH INSURANCE	2,545,095	2,678,362	2,687,470	\$ 9,109	0.34%
220	FICA	837,668	923,397	942,014	\$ 18,616	2.02%
230	TEACHER RETIREMENT SYSTEM	2,064,345	2,396,885	2,671,766	\$ 274,880	11.47%
290	OTHER EMPLOYEE BENEFITS	0	0	6,000	\$ 6,000	0.00%
310	PROFESSIONAL SERVICES	93,411	15,709	25,625	\$ 9,916	63.13%
430	REPAIR & MAINT SERVICES	4,562	4,515	11,085	\$ 6,570	145.51%
441	RENTAL OF LAND/BLDG	0	26,000	0	\$ (26,000)	-100.00%
530	COMMUNICATION	3,492	0	0	\$ -	0.00%
532	COMM WEB BASED SUBSCRIP	57,970	28,362	45,590	\$ 17,228	60.74%
580	TRAVEL	10,048	9,668	5,000	\$ (4,668)	-48.28%
595	OTHER PURCH SERVICES	22,136	11,133	6,145	\$ (4,988)	-44.80%
610	SUPPLIES	85,894	78,182	68,000	\$ (10,182)	-13.02%
611	TECHNOLOGY SUPPLIES	12,631	11,649	10,400	\$ (1,249)	-10.72%
612	COMPUTER SOFTWARE	1,896	-112	5,000	\$ 5,112	0.00%
615	EXPENDABLE EQUIPMENT	40,224	10,367	39,500	\$ 29,133	281.00%
616	EXPENDABLE COMPUTER EQUIP	505	0	850	\$ 850	#DIV/0!
642	BOOKS & PERIODICALS	22,296	23,344	19,660	\$ (3,684)	-15.78%
810	DUES AND FEES	35,475	19,907	23,300	\$ 3,393	17.04%
Total		\$ 17,166,792	\$ 18,237,359	\$ 19,365,413	\$ 1,128,054	6.24%

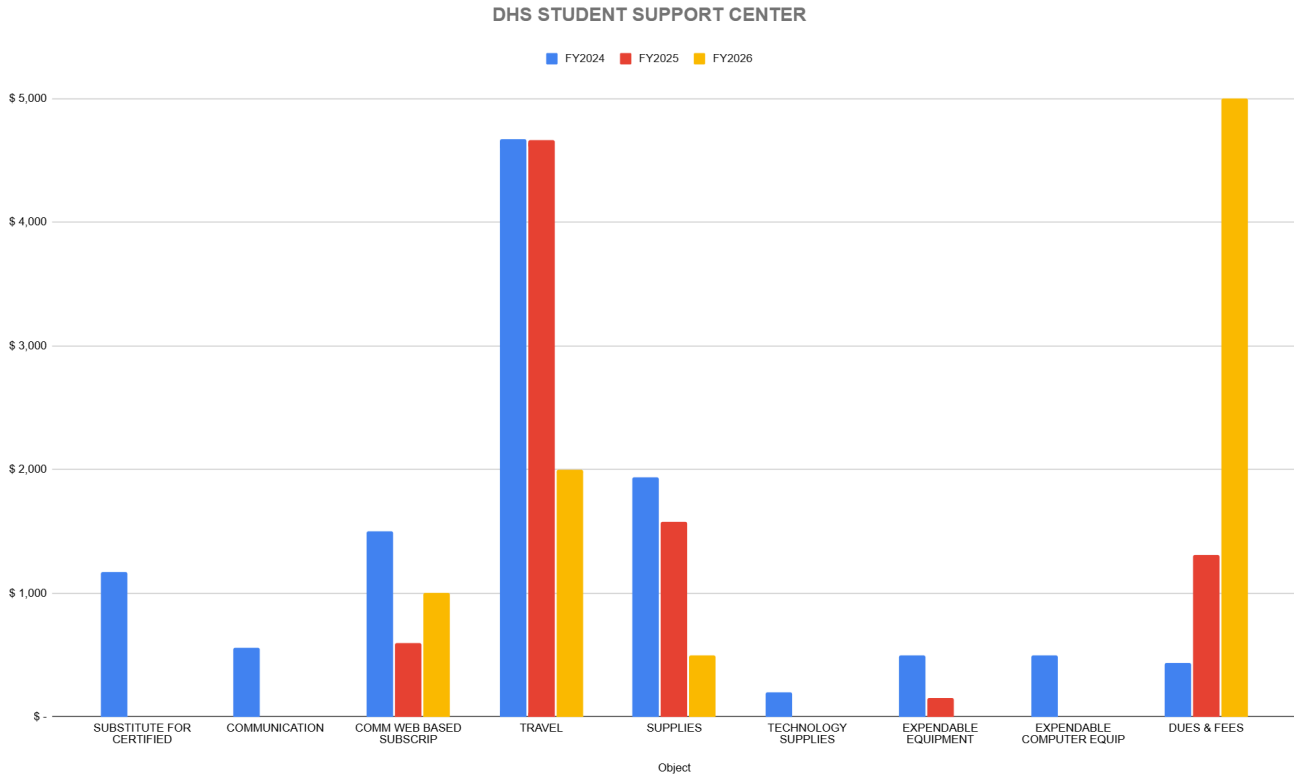
DECATUR HIGH SCHOOL



Decatur Student Center

The Decatur Student Center (DSC) is part of the Student Support Services Division (SSSD). The SSSD is a mental health support program with physical centers at the middle and high schools. Services are also available at elementary schools. Decatur Student Center locations are staffed by licensed professional counselors. The services they provide include individual and small group counseling, conflict resolution, psychoeducation, classroom lesson development, and support with classroom dynamics. The DSC also provides assistance with meeting basic needs, such as food, clothing, and hygiene supplies. In addition, the DSC works as a liaison to connect students and their families with important resources, such as psychotherapy services, case management services, longer-term food/housing assistance, and others.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
113	SUBSTITUTE FOR CERTIFIED	\$ 1,175	\$ -	\$ -	\$ -	#DIV/0!
530	COMMUNICATION	562	0	0	\$ -	
532	COMM WEB BASED SUBSCRIP	1,500	600	1,000	\$ 400	66.67%
580	TRAVEL	4,675	4,661	2,000	\$ (2,661)	-57.08%
610	SUPPLIES	1,940	1,575	500	\$ (1,075)	-68.25%
611	TECHNOLOGY SUPPLIES	200	0	0	\$ -	
615	EXPENDABLE EQUIPMENT	500	152	0	\$ (152)	
616	EXPENDABLE COMPUTER EQUIP	500	0	0	\$ -	
810	DUES & FEES	437	1,310	5,000	\$ 3,690	281.68%
Total		\$ 11,488	\$ 8,298	\$ 8,500	\$ 202	2.43%

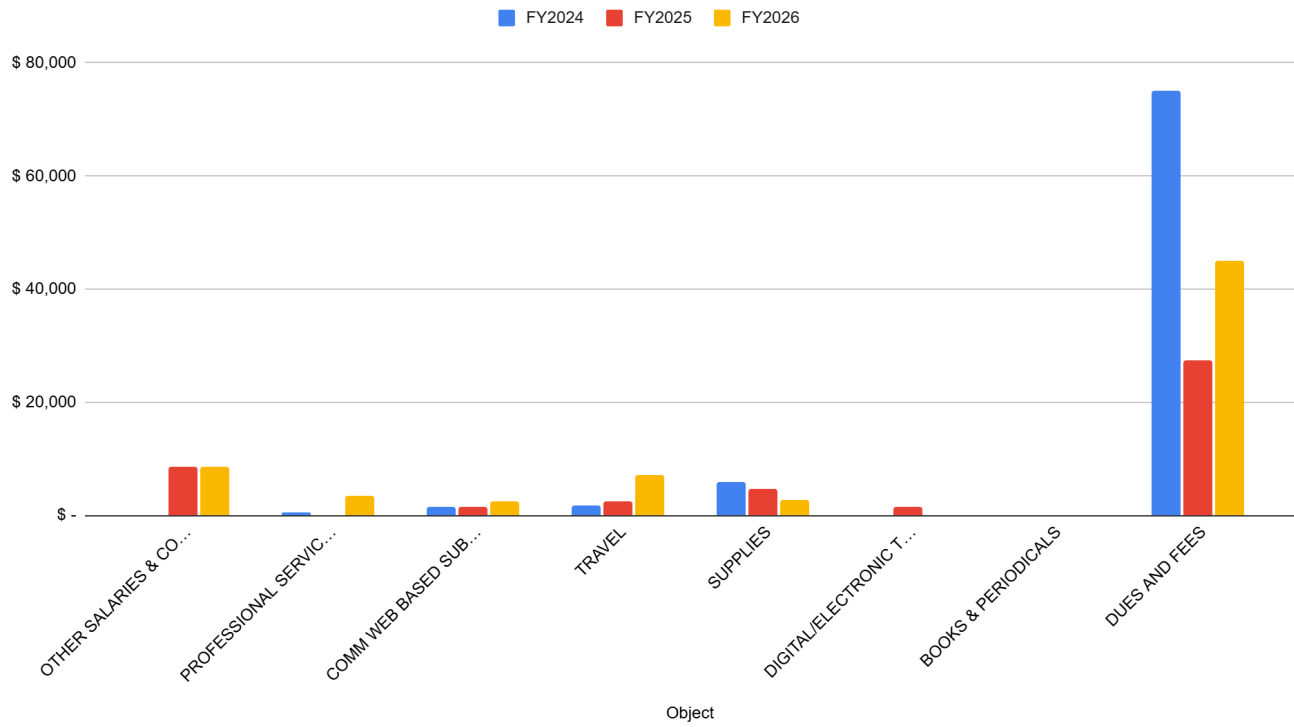


Decatur IB Program

The aim of all International Baccalaureate (IB) programs is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
199	OTHER SALARIES & COMP	\$ -	\$ 8,500	\$ 8,500	\$ -	0.00%
310	PROFESSIONAL SERVICES	458	0	3,500	\$ 3,500	#DIV/0!
532	COMM WEB BASED SUBSCRIP	1,500	1,439	2,500	\$ 1,061	73.75%
580	TRAVEL	1,814	2,446	7,000	\$ 4,554	186.20%
610	SUPPLIES	5,857	4,581	2,800	\$ (1,781)	-38.87%
640	DIGITAL/ELECTRONIC TEXT	0	1,410	0	\$ (1,410)	-100.00%
642	BOOKS & PERIODICALS	0	57	0	\$ (57)	-100.00%
810	DUES AND FEES	75,000	27,311	45,000	\$ 17,689	64.77%
Total		\$ 84,629	\$ 45,744	\$ 69,300	\$ 23,556	51.49%

DECATUR IB PROGRAM

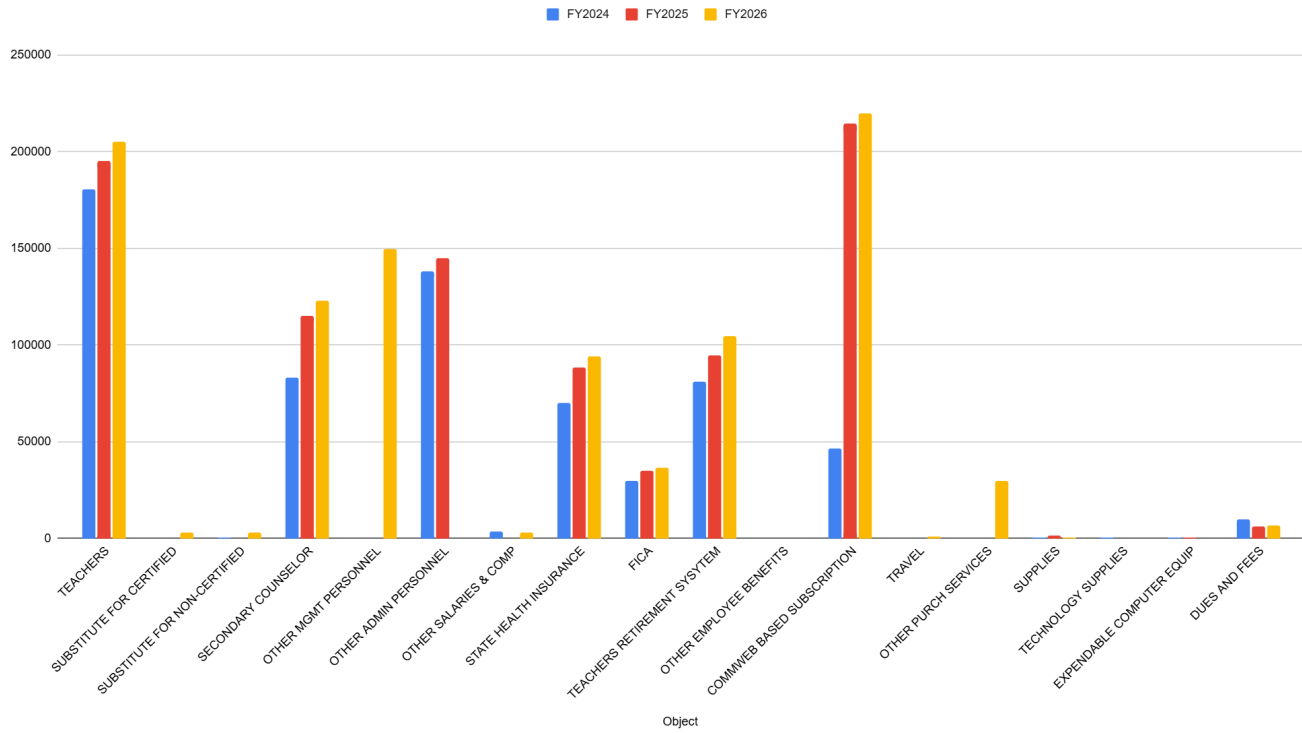


Decatur Virtual Academy

The Decatur Virtual Academy (DVA) provides high-quality online learning and support to students who need an alternative educational experience and provides oversight to ensure high-quality online learning throughout the school district. The support students receive from DVA staff members is individualized, data based, and focused on student success. DVA is the primary academic delivery model for the City Schools of Decatur Alternative Programs. Alternative/non-traditional education programs are an option for students who may experience difficulty in the traditional setting or students who, for a variety of reasons, prefer a non-traditional setting. These students may require creative, innovative, and structured alternatives within a different educational setting. Through Alternative Programs, students can benefit from a variety of ways to engage in their education. Virtual instruction is offered via electronic platforms: [Georgia Virtual School](#) as the main platform for students in grades 9-12 and [Pearson Connexus](#) as the primary platform for students in elementary and middle school grades. Virtual courses on these platforms are provided by Georgia-certified educators. In addition to the provision of coursework, CSD staff help support students through daily check-ins, advisement, executive functioning support, academic intervention, and social skills intervention. Team members at CSD work closely with students, families, and supporting professionals to address the needs of individual students.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	TEACHERS	\$ 180,728	\$ 195,288	\$205,403	\$ 10,117	5.18%
113	SUBSTITUTE FOR CERTIFIED	0	0	\$3,000	\$ 3,000	0.00%
114	SUBSTITUTE FOR NON-CERTIFIED	300	0	\$3,000	\$ 3,000	0.00%
173	SECONDARY COUNSELOR	83,414	115,371	\$122,818	\$ 7,445	6.45%
190	OTHER MGMT PERSONNEL	0	0	\$149,492	\$ 149,492	0.00%
191	OTHER ADMIN PERSONNEL	138,228	145,138	\$0	\$ (145,138)	-100.00%
199	OTHER SALARIES & COMP	3,800	0	\$3,000	\$ 3,000	0.00%
210	STATE HEALTH INSURANCE	69,997	88,240	\$94,080	\$ 5,840	6.62%
220	FICA	29,588	34,888	\$36,545	\$ 1,677	4.81%
230	TEACHERS RETIREMENT SYSYTEM	80,888	94,714	\$104,666	\$ 9,952	10.51%
290	OTHER EMPLOYEE BENEFITS	0	0	\$180	\$ 180	0.00%
532	COMMWEB BASED SUBSCRIPTION	46,798	214,550	\$220,000	\$ 5,450	2.54%
580	TRAVEL	0	0	\$800	\$ 800	0.00%
595	OTHER PURCH SERVICES	0	0	\$30,000	\$ 30,000	0.00%
610	SUPPLIES	767	1,574	\$500	\$ (1,074)	-88.23%
611	TECHNOLOGY SUPPLIES	559	0	\$0	\$ -	0.00%
616	EXPENDABLE COMPUTER EQUIP	476	475	\$0	\$ (475)	-100.00%
810	DUES AND FEES	10,000	6,276	\$7,000	\$ 724	11.54%
Total		\$ 645,318	\$ 896,493	\$ 980,462	\$ 83,970	9.37%

DECATUR VIRTUAL ACADEMY



Decatur Career Vocational Academy

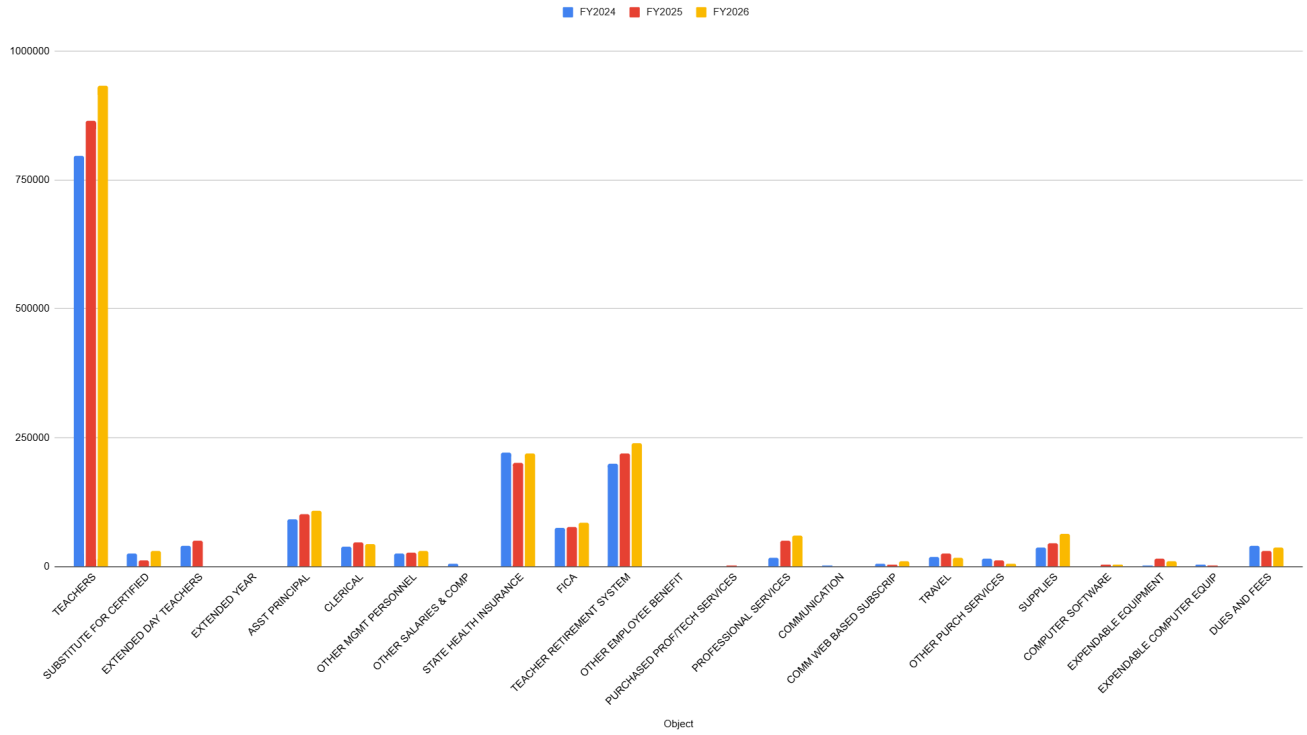
Offering specialized training and career courses right at Decatur High School, the Decatur Career Academy (DCA) offers pathways related to in-demand career fields. The training prepares City Schools of Decatur students for college and/or entry-level employment in a competitive market. Each classroom focuses on hands-on tasks and student-centered learning. The DCA provides students with the training they need to excel in the workforce. An emphasis is placed on employability (soft) skills to prepare every student to participate in work-based learning as a senior in high school.

Mission

To deliver authentic, technical education, and training experiences that produce responsible and productive citizens of the world

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	TEACHERS	\$ 798,346	\$ 864,124	\$ 932,703.42	\$ 68,579	7.94%
113	SUBSTITUTE FOR CERTIFIED	24,921	11,534	30,000	\$ 18,466	160.11%
115	EXTENDED DAY TEACHERS	39,346	50,526	0	\$ (50,526)	0.00%
117	EXTENDED YEAR	968	0	0	\$ -	0.00%
131	ASST PRINCIPAL	92,146	101,395	108,713	\$ 7,318	7.22%
142	CLERICAL	38,459	47,349	43,325	\$ (4,024)	-8.50%
190	OTHER MGMT PERSONNEL	25,366	27,481	29,718	\$ 2,237	8.14%
199	OTHER SALARIES & COMP	4,500	0	0	\$ -	0.00%
210	STATE HEALTH INSURANCE	220,287	201,187	218,971	\$ 17,784	8.84%
220	FICA	75,338	76,544	85,256	\$ 8,712	11.38%
230	TEACHER RETIREMENT SYSTEM	199,645	219,328	238,880	\$ 19,552	8.91%
290	OTHER EMPLOYEE BENEFIT	0	0	572	\$ 572	0.00%
300	PURCHASED PROF/TECH SERVICES	0	1,592	0	\$ (1,592)	-100.00%
310	PROFESSIONAL SERVICES	17,074	50,000	60,000	\$ 10,000	20.00%
530	COMMUNICATION	1,086		0	\$ -	0.00%
532	COMM WEB BASED SUBSCRIP	5,801	3,500	10,000	\$ 6,500	185.71%
580	TRAVEL	18,881	25,000	17,000	\$ (8,000)	-32.00%
595	OTHER PURCH SERVICES	14,359	11,500	6,000	\$ (5,500)	-47.83%
610	SUPPLIES	37,476	44,690	63,000	\$ 18,310	40.97%
612	COMPUTER SOFTWARE	36	3,000	3,000	\$ -	0.00%
615	EXPENDABLE EQUIPMENT	1,762	15,408	10,000	\$ (5,408)	-35.10%
616	EXPENDABLE COMPUTER EQUIP	4,207	2,000	1,000	\$ (1,000)	-50.00%
810	DUES AND FEES	40,801	29,500	36,500	\$ 7,000	23.73%
	Total	\$ 1,658,806	\$ 1,785,659	\$1,894,640	\$ 108,981	7.65%

DECATUR VOCATIONAL



Fifth Avenue Upper Elementary School

Fifth Avenue Upper Elementary School (F.AVE) is one of two grades 3 through 5 upper elementary schools in the City Schools of Decatur. At F.AVE, faculty and staff are committed to providing instruction that addresses the needs of all 529 of their students. Learning at the school is standards based, engaging, and rigorous within a school culture that is designed to be inclusive and equitable. F.AVE is an authorized International Baccalaureate Primary Years Programme School, where faculty and staff provide an inquiry-based curriculum that empowers students to become responsible world citizens and reflective lifelong learners.

Mission

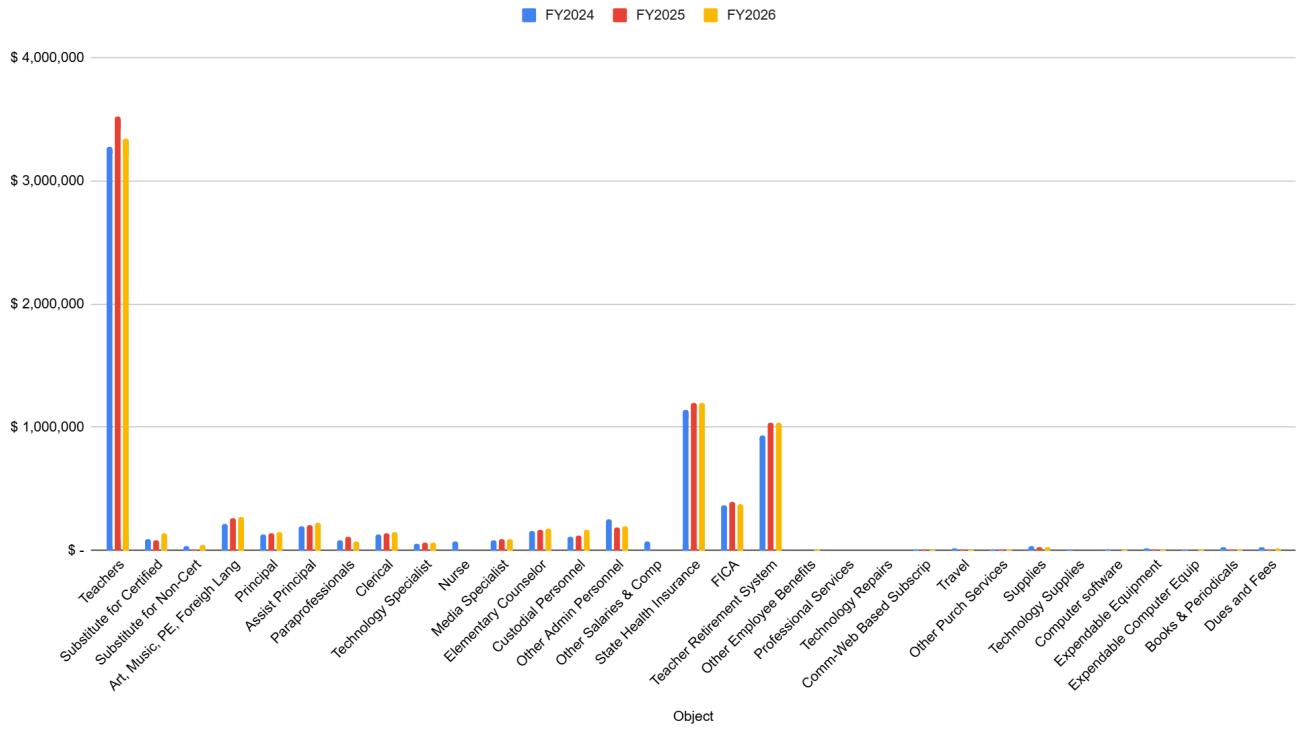
F.AVE's mission is to encourage learners to be risk takers who inquire about global issues, strive to be open minded, and display excellence and uniqueness in a variety of ways. We foster young minds who lead the way!

Vision

We are innovative leaders who achieve equity and excellence for all.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 3,275,658	\$ 3,525,639	\$ 3,346,014	\$ (179,625)	-5.09%
113	Substitute for Certified	91,787	78,027	141,100	\$ 63,073	80.83%
114	Substitute for Non-Cert	31,488	1,763	41,009	\$ 39,247	2226.76%
118	Art, Music, PE, Foreign Lang	212,822	260,888	274,256	\$ 13,368	5.12%
130	Principal	124,408	142,708	150,542	\$ 7,834	5.49%
131	Assist Principal	192,555	208,112	219,497	\$ 11,385	5.47%
140	Paraprofessionals	77,926	108,849	69,001	\$ (39,848)	-36.61%
142	Clerical	128,750	137,453	145,501	\$ 8,048	5.86%
161	Technology Specialist	54,330	58,370	63,972	\$ 5,602	9.60%
163	Nurse	72,804			\$ -	
165	Media Specialist	83,877	91,160	94,806	\$ 3,646	4.00%
172	Elementary Counselor	153,380	170,074	178,709	\$ 8,635	5.08%
186	Custodial Personnel	111,382	118,116	163,412	\$ 45,296	38.35%
191	Other Admin Personnel	255,654	182,873	193,212	\$ 10,339	5.65%
199	Other Salaries & Comp	72,500			\$ -	0.00%
210	State Health Insurance	1,144,960	1,195,891	1,193,640	\$ (2,251)	-0.19%
220	FICA	369,025	394,095	374,768	\$ (19,327)	-4.90%
230	Teacher Retirement System	930,312	1,039,529	1,037,550	\$ (1,979)	-0.19%
290	Other Employee Benefits			2,558	\$ 2,558	0.00%
310	Professional Services	467		100	\$ 100	
432	Technology Repairs	907	7	500	\$ 493	7042.86%
532	Comm-Web Based Subscrip	4,000	5,521	5,000	\$ (521)	-9.43%
580	Travel	12,577	6,536	5,200	\$ (1,336)	-20.44%
595	Other Purch Services	8,805	7,480	5,000	\$ (2,480)	-33.16%
610	Supplies	35,629	25,255	22,270	\$ (2,985)	-11.82%
611	Technology Supplies	4,854	1,450	1,000	\$ (450)	-31.03%
612	Computer software	1,781	2	5,100	\$ 5,098	223584.21%
615	Expendable Equipment	12,000	1,759	2,600	\$ 841	47.81%
616	Expendable Computer Equip	2,452		3,500	\$ 3,500	
642	Books & Periodicals	21,894	8,383	8,205	\$ (178)	-2.12%
810	Dues and Fees	20,616	4,058	13,300	\$ 9,242	227.75%
Total		\$ 7,509,598	\$ 7,773,996	\$ 7,761,322	\$ (12,675)	3.52%

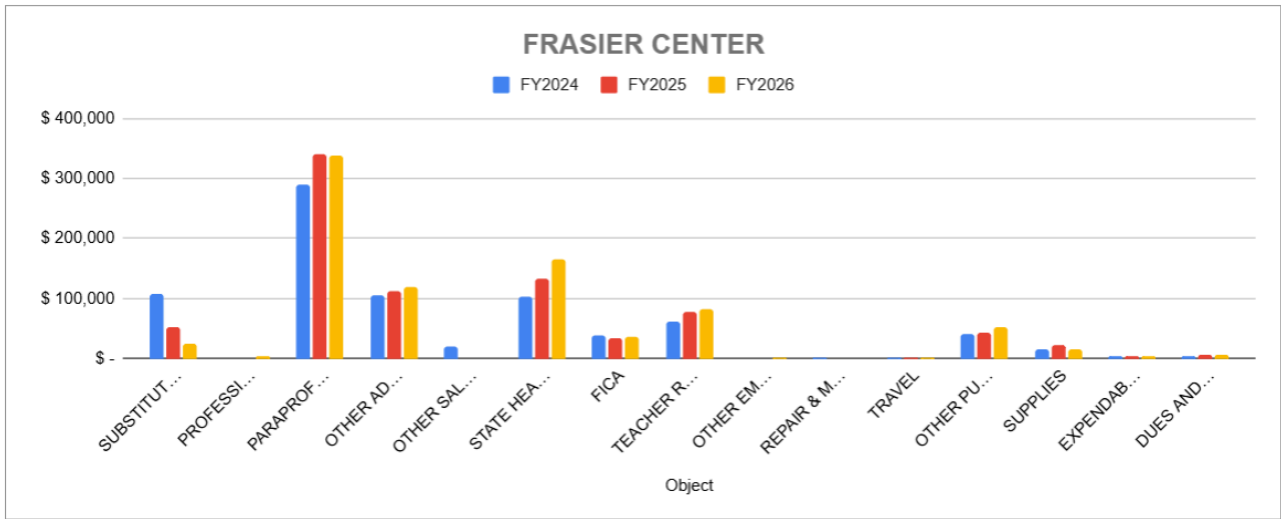
FIFTH AVENUE UPPER ELEMENTARY SCHOOL



Frasier Center

The James H. Frasier Child Development Center at Decatur High School was established on September 16, 1991. Professionals at the Frasier Center offer child care and enrichment to young children ages 6 weeks to 3 years whose parents are high school students; CSD employees; and the community, depending on the availability of slots. The Frasier Center is part of a comprehensive parenting program that allows high school parents to continue their education. The Frasier Center also offers an after-school program to the pre-K through fifth-grade children of Decatur High teachers. In addition, the center serves as the onsite lab setting for early childhood education (ECE) students to complete their ECE Career Tech Pathway. Students benefit from a hands-on experiential lab where they can learn about infants and preschoolers through observation, interaction, and reflection.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
114	SUBSTITUTE FOR NON CERT	\$ 107,567	\$ 52,548	\$ 24,609	\$ (27,939)	-53.17%
116	PROFESSIONAL DEV STIPENDS			3,800	\$ 3,800	
140	PARAPROFESSIONALS	291,023	341,361	339,181	\$ (2,180)	-0.64%
191	OTHER ADMIN PERSONNEL	105,925	112,787	118,725	\$ 5,938	5.26%
199	OTHER SALARIES & COMP	19,500				0.00%
210	STATE HEALTH INSURANCE	102,605	133,300	164,640	\$ 31,340	23.51%
220	FICA	39,050	34,742	35,030	\$ 287	0.83%
230	TEACHER RETIREMENT SYSTEM	60,580	77,460	81,598	\$ 4,138	5.34%
290	OTHER EMPLOYEE BENEFITS			547	\$ 547	0.00%
430	REPAIR & MAINT SERVICES	2,268				0.00%
580	TRAVEL	454	454	2,200	\$ 1,746	385.11%
595	OTHER PURCH SERVICES	39,744	42,892	51,744	\$ 8,852	20.64%
610	SUPPLIES	15,886	22,865	15,000	\$ (7,865)	-34.40%
615	EXPENDABLE EQUIPMENT	3,810	3,810	3,810		0.01%
810	DUES AND FEES	4,635	6,775	6,287	\$ (488)	-7.21%
Total		\$ 793,043	\$ 828,994	\$ 847,171	\$ 18,176	2.19%



Glennwood Elementary School

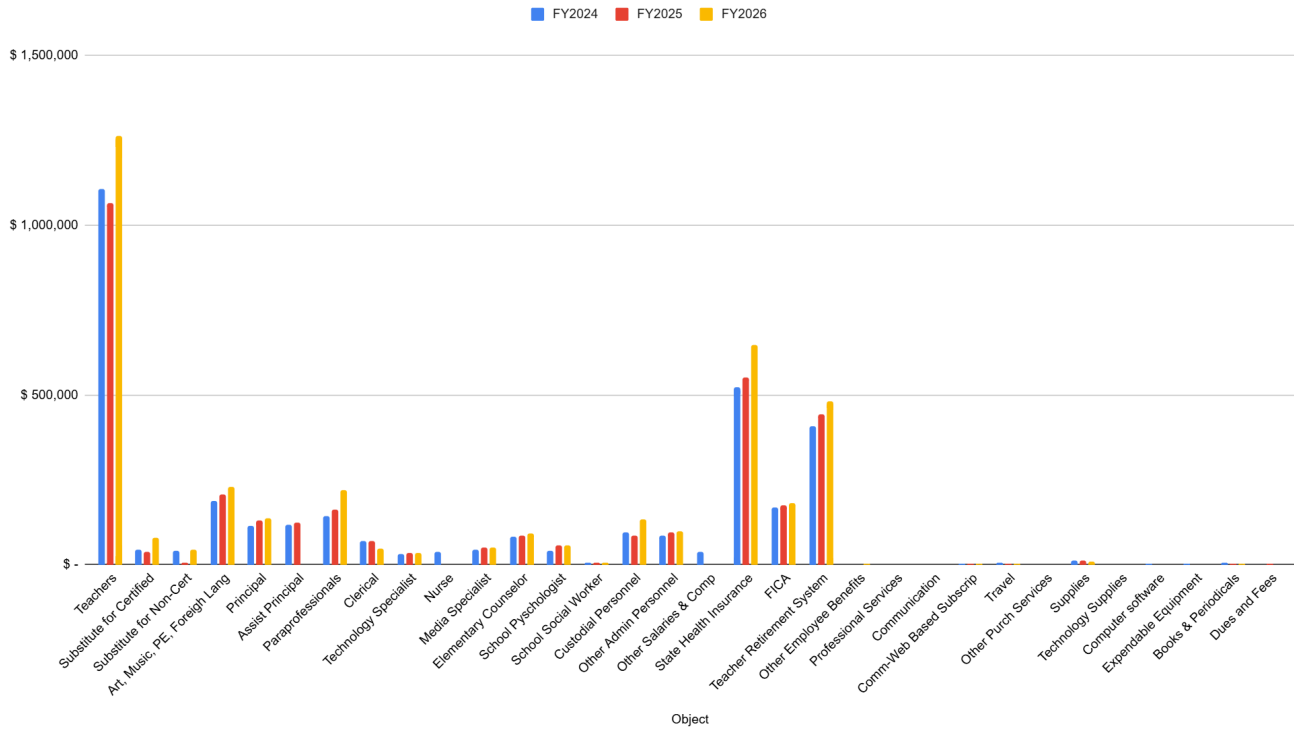
Opening in 1913, Glennwood Elementary School has a long history of serving the City of Decatur community. Today, Glennwood serves 162 students in kindergarten through second grade. The school is an EL Education (formerly Expeditionary Learning) community with faculty and staff who are dedicated to fostering each child's unique potential through exemplary standards of character, intellectual achievement, and social responsibility.

Vision

We create a joyful and meaningful learning environment that empowers students and teachers to reach their full potential and make the world a better place.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 1,107,106	\$ 1,066,137	\$ 1,265,090	\$ 198,953	18.66%
113	Substitute for Certified	42,806	37,776	79,100	\$ 41,324	109.39%
114	Substitute for Non-Cert	40,700	7,050	45,409	\$ 38,359	544.10%
118	Art, Music, PE, Foreign Lang	186,912	208,281	228,779	\$ 20,498	9.84%
130	Principal	113,091	130,291	137,434	\$ 7,143	5.48%
131	Assist Principal	118,605	124,357	0	\$ (124,357)	-100.00%
140	Paraprofessionals	143,243	163,267	219,684	\$ 56,417	34.56%
142	Clerical	70,612	69,057	47,992	\$ (21,065)	-30.50%
161	Technology Specialist	31,914	33,510	35,896	\$ 2,386	7.12%
163	Nurse	36,899		0	\$ -	0.00%
165	Media Specialist	45,710	49,221	51,190	\$ 1,969	4.00%
172	Elementary Counselor	82,111	85,514	90,886	\$ 5,372	6.28%
174	School Psychologist	40,812	55,512	57,733	\$ 2,221	4.00%
176	School Social Worker	5,403	6,494	6,805	\$ 311	4.79%
186	Custodial Personnel	95,544	86,904	134,265	\$ 47,361	54.50%
191	Other Admin Personnel	86,278	95,418	99,849	\$ 4,431	4.64%
199	Other Salaries & Comp	38,500			\$ -	
210	State Health Insurance	524,677	550,270	646,800	\$ 96,530	17.54%
220	FICA	169,144	173,898	181,734	\$ 7,835	4.51%
230	Teacher Retirement System	409,436	444,080	482,414	\$ 38,334	8.63%
290	Other Employee Benefits			1,355	\$ 1,355	0.00%
310	Professional Services	386	343	300	\$ (43)	-12.54%
530	Communication	571	5	190	\$ 185	3458.05%
532	Comm-Web Based Subscrip	2,617	3,191	2,500	\$ (691)	-21.65%
580	Travel	4,537	1,466	3,000	\$ 1,534	104.64%
595	Other Purch Services	590	500	1,200	\$ 700	
610	Supplies	13,016	12,101	10,130	\$ (1,971)	-16.29%
611	Technology Supplies	985	500	500	\$ -	0.00%
612	Computer software	1,908		100	\$ 100	0.00%
615	Expendable Equipment	3,240	1,015	515	\$ (500)	-49.26%
642	Books & Periodicals	4,757	3,125	4,200	\$ 1,075	34.40%
810	Dues and Fees	1,074	1,673	1,145	\$ (528)	-31.56%
Total		\$ 3,423,185	\$ 3,410,956	\$ 3,836,194	\$ 425,238	12.47%

GLENNWOOD ELEMENTARY SCHOOL



Oakhurst Elementary School

Oakhurst Elementary School serves 197 students in kindergarten through second grade in the City Schools of Decatur. Oakhurst is a nurturing environment where academic growth is fostered through personalized learning approaches tailored to each student's needs. Character development is prioritized through programs promoting empathy, resilience, and responsibility. Faculty and staff follow the Mustang way: respect, responsibility, and honesty.

Vision

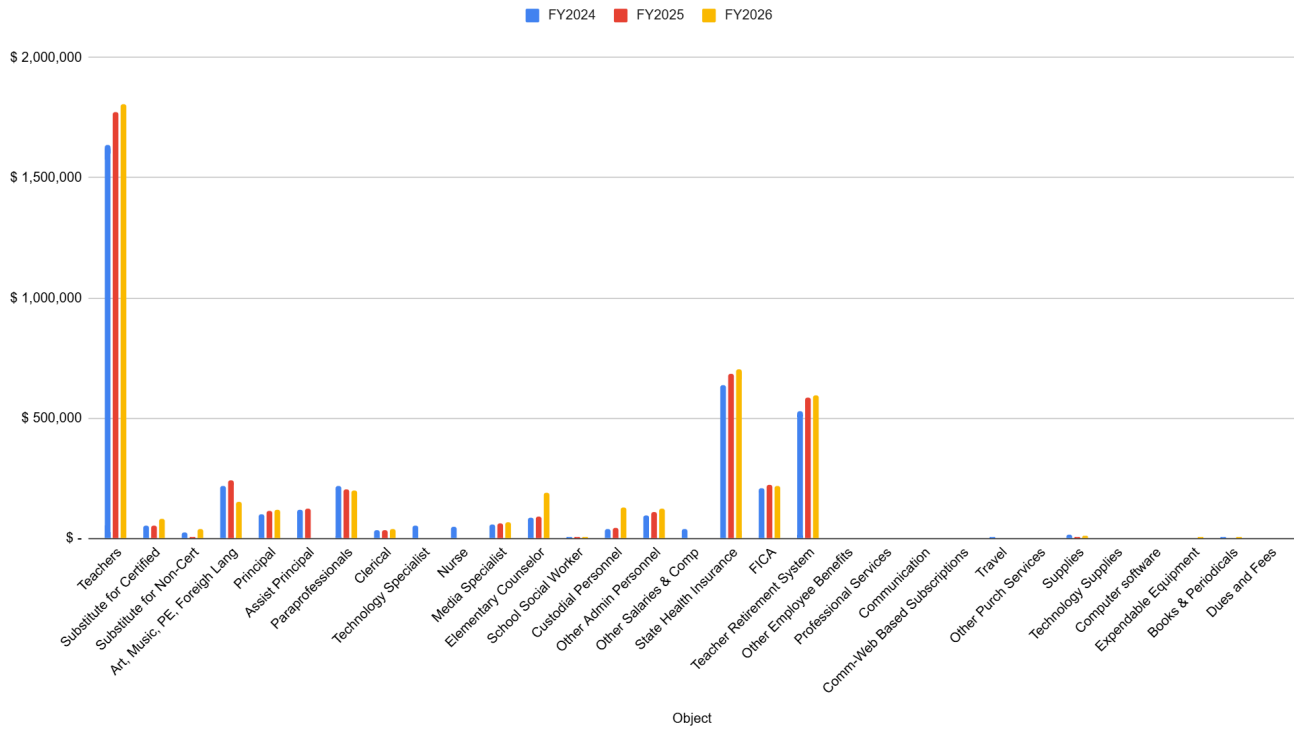
At Oakhurst, we work to build character and a love of learning within all students by meeting their needs where they are and moving them to their highest potential.

Mission

With a genuine focus on authentic, challenging, creative, and fun learning experiences, we develop students who are knowledgeable citizens and are prepared to make positive contributions to the world. As we build a loving community within Oakhurst, we teach our students how to build it all around them wherever they go.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 1,635,330	\$ 1,771,148	\$ 1,806,695	\$ 35,547	2.01%
113	Substitute for Certified	53,872	50,954	81,450	\$ 30,496	59.85%
114	Substitute for Non-Cert	23,513	7,050	40,000	\$ 32,950	467.38%
118	Art, Music, PE, Foreign Lang	218,848	240,988	154,128	\$ (86,860)	-36.04%
130	Principal	98,066	112,973	119,150	\$ 6,177	5.47%
131	Assist Principal	118,605	124,357		\$ (124,357)	-100.00%
140	Paraprofessionals	217,844	203,151	201,617	\$ (1,534)	-0.76%
142	Clerical	32,867	35,265	37,101	\$ 1,836	5.21%
161	Technology Specialist	54,193			\$ -	0.00%
163	Nurse	50,352			\$ -	0.00%
165	Media Specialist	57,998	64,940	68,051	\$ 3,111	4.79%
172	Elementary Counselor	87,909	92,424	191,763	\$ 99,339	107.48%
176	School Social Worker	5,403	6,494	6,805	\$ 311	4.79%
186	Custodial Personnel	41,383	43,452	127,662	\$ 84,210	193.80%
191	Other Admin Personnel	97,688	108,219	124,104	\$ 15,885	14.68%
199	Other Salaries & Comp	39,500	0	0	\$ -	0.00%
210	State Health Insurance	635,704	685,740	704,400	\$ 18,660	2.72%
220	FICA	209,195	221,048	217,036	\$ (4,011)	-1.81%
230	Teacher Retirement System	530,571	584,083	594,811	\$ 10,728	1.84%
290	Other Employee Benefits			1,452	\$ 1,452	0.00%
310	Professional Services	286	545	345	\$ (200)	-36.70%
530	Communication	505	400	1,000	\$ 600	150.00%
532	Comm-Web Based Subscriptions		1,329		\$ (1,329)	-100.00%
580	Travel	6,479	500	3,000	\$ 2,500	500.00%
595	Other Purch Services	3,721	2,150	3,020	\$ 870	40.47%
610	Supplies	17,038	7,067	9,255	\$ 2,188	30.95%
611	Technology Supplies	1,429	202	700	\$ 498	246.53%
612	Computer software	2,329	171	500	\$ 329	192.48%
615	Expendable Equipment	1,247	800	6,500	\$ 5,700	712.50%
642	Books & Periodicals	5,286	1,581	5,500	\$ 3,919	247.98%
810	Dues and Fees	2,568	300	1,500	\$ 1,200	400.00%
Total		\$ 4,249,729	\$ 4,367,330	\$ 4,507,545	\$ 140,215	2.77%

OAKHURST ELEMENTARY SCHOOL



Talley Street Upper Elementary School

Talley Street Upper Elementary School opened its doors in August 2019. As a result of the reconfiguration of the district's K-3 schools, Talley Street became the second of two third-grade through fifth-grade upper elementary schools in the City Schools of Decatur. Faculty and staff serve 623 students.

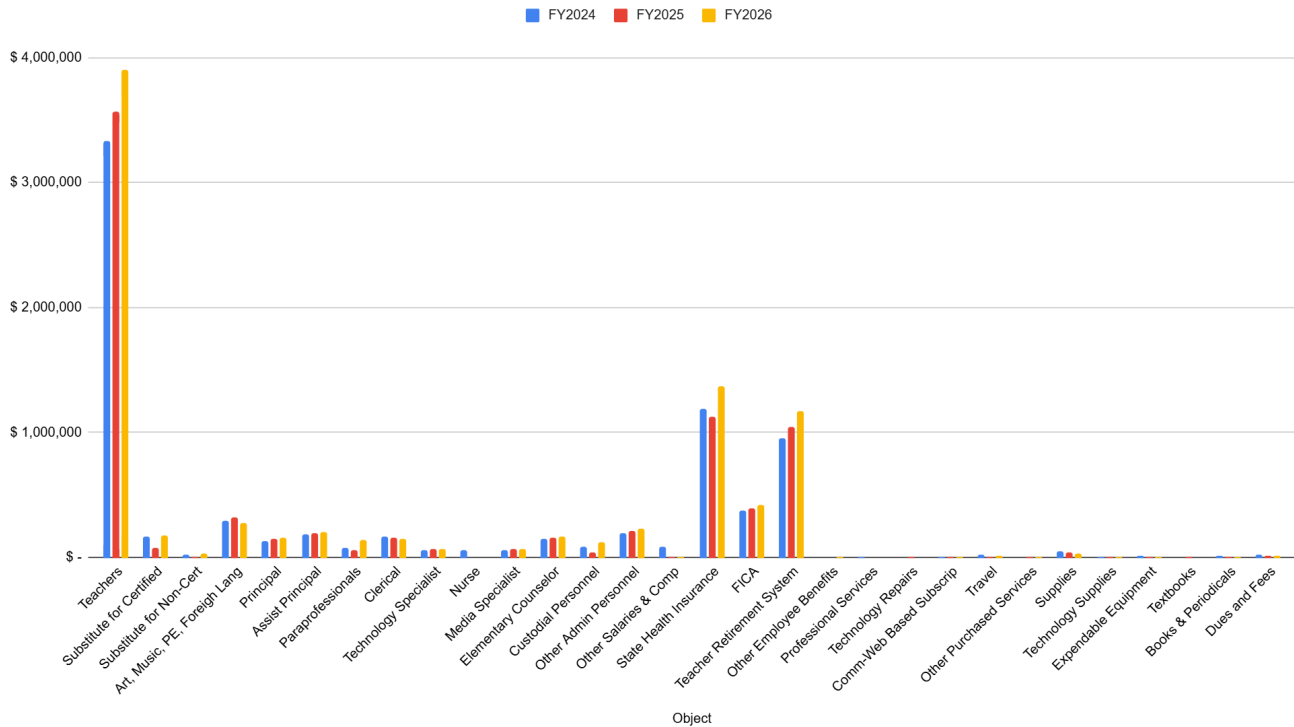
Vision

Our vision is to prepare our students to lead with courage and integrity, to strive for academic excellence, and to serve the needs of our global community with compassion and creativity.

Mission

Talley Street Upper Elementary School's mission is to invest in the lives of our students by nurturing creative, knowledgeable risk takers who will become leaders of our global community.

TALLEY STREET UPPER ELEMENTARY SCHOOL

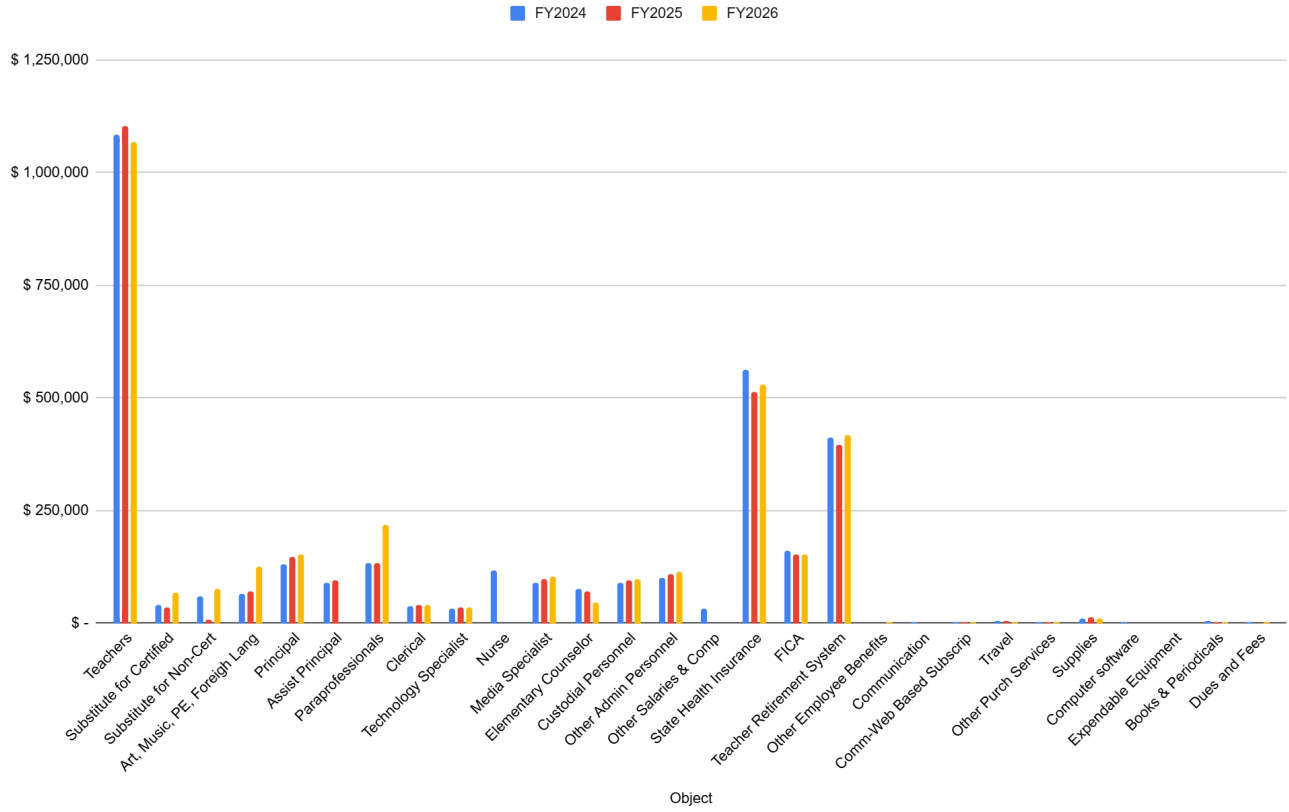


Westchester Elementary School

Westchester Elementary School serves 140 students in grades K-2 in CSD. Faculty and staff champion every student as invaluable to the learning community. The school is an EL Education (formerly Expeditionary Learning) community, and centers on anti-racist, culturally responsive, inclusive, transformational teaching for the advancement of agency, allyship, and equitable, excellent outcomes for all.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 1,083,866	\$ 1,102,325	\$ 1,068,595	\$ (33,730)	-3.06%
113	Substitute for Certified	39,775	34,341	67,500	\$ 33,159	96.56%
114	Substitute for Non-Cert	58,624	6,769	74,859	\$ 68,090	1005.95%
118	Art, Music, PE, Foreign Lang	65,270	70,587	125,970	\$ 55,383	78.46%
130	Principal	130,497	146,809	151,213	\$ 4,404	3.00%
131	Assist Principal	89,198	95,762		\$ (95,762)	-100.00%
140	Paraprofessionals	131,646	131,859	218,930	\$ 87,071	66.03%
142	Clerical	36,463	39,041	40,990	\$ 1,949	4.99%
161	Technology Specialist	31,914	33,510	35,896	\$ 2,386	7.12%
163	Nurse	116,367			\$ -	
165	Media Specialist	89,042	97,912	102,411	\$ 4,499	4.59%
172	Elementary Counselor	76,477	70,654	44,432	\$ (26,222)	-37.11%
186	Custodial Personnel	87,914	93,767	98,080	\$ 4,313	4.60%
191	Other Admin Personnel	101,339	108,838	113,835	\$ 4,997	4.59%
199	Other Salaries & Comp	32,000			\$ -	0.00%
210	State Health Insurance	560,647	511,430	529,200	\$ 17,770	3.47%
220	FICA	161,544	152,316	153,027	\$ 711	0.47%
230	Teacher Retirement System	411,746	394,258	416,788	\$ 22,529	5.71%
290	Other Employee Benefits			1,220	\$ 1,220	0.00%
530	Communication	381			\$ -	0.00%
532	Comm-Web Based Subscrip	1,276	1,808	2,700	\$ 892	49.30%
580	Travel	5,614	3,369	1,000	\$ (2,369)	-70.32%
595	Other Purch Services	2,184	1,317	1,500	\$ 183	13.93%
610	Supplies	9,348	12,429	9,470	\$ (2,959)	-23.81%
612	Computer software	2,039			\$ -	0.00%
615	Expendable Equipment	176		200	\$ 200	
642	Books & Periodicals	3,924	1,854	1,400	\$ (454)	-24.51%
810	Dues and Fees	527	103	2,000	\$ 1,897	1843.63%
	Total	\$ 3,329,798	\$ 3,111,057	\$ 3,261,215	\$ 150,158	4.83%

WESTCHESTER ELEMENTARY SCHOOL



Winnona Park Elementary School

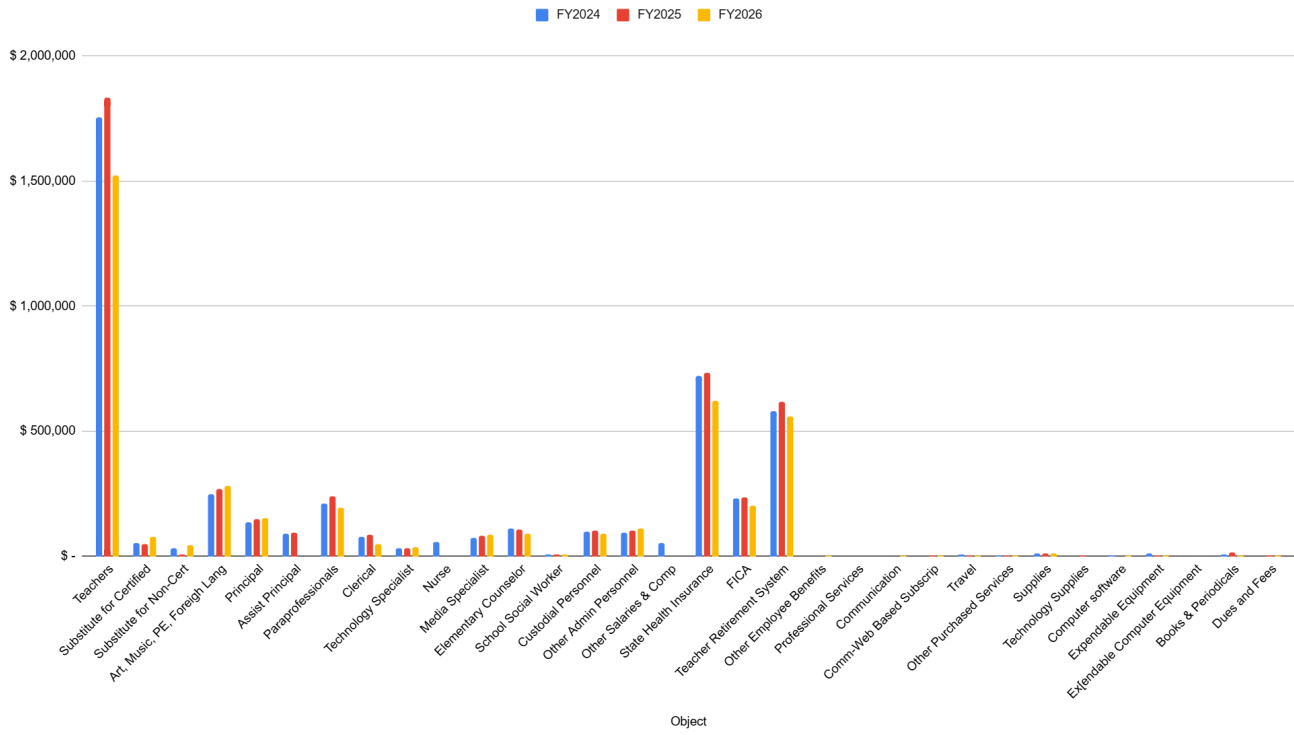
Having opened its doors in 1923, Winnona Park has a long history with the city. Today, Winnona Park Elementary School serves 238 students and is an EL Education (formerly known as Expeditionary Learning) School. EL Education is an instructional model adopted by all K-2 schools in the City Schools of Decatur. It is an outstanding school reform model that is the product of a collaboration between Outward Bound and the Harvard School of Education. Faculty and staff of all CSD K-2 schools are proud to be part of the EL Education network of schools.

Vision

All Winnona Park students can achieve more than they think possible when we build caring relationships focused on student-centered instruction.

Object Code	Object	FY2024	FY2025	FY2026	Diff	Percent Change
110	Teachers	\$ 1,756,022	\$ 1,832,006	\$ 1,521,456	\$ (310,550)	-16.95%
113	Substitute for Certified	53,720	46,465	75,755	\$ 29,290	63.04%
114	Substitute for Non-Cert	31,900	8,813	43,859	\$ 35,047	397.69%
118	Art, Music, PE, Foreign Lang	246,634	270,278	282,226	\$ 11,948	4.42%
130	Principal	133,658	149,697	151,213	\$ 1,516	1.01%
131	Assist Principal	89,198	95,762	0	\$ (95,762)	-100.00%
140	Paraprofessionals	209,574	239,899	195,304	\$ (44,595)	-18.59%
142	Clerical	79,296	84,654	48,770	\$ (35,884)	-42.39%
161	Technology Specialist	31,914	33,510	35,896	\$ 2,386	7.12%
163	Nurse	57,183			\$ -	#DIV/0!
165	Media Specialist	75,235	82,220	87,341	\$ 5,121	6.23%
172	Elementary Counselor	112,484	107,406	91,441	\$ (15,965)	-14.86%
176	School Social Worker	5,403	6,494	6,805	\$ 311	4.79%
186	Custodial Personnel	97,907	103,676	89,510	\$ (14,166)	-13.66%
191	Other Admin Personnel	94,972	102,770	109,356	\$ 6,586	6.41%
199	Other Salaries & Comp	51,829			\$ -	
210	State Health Insurance	721,818	732,500	623,280	\$ (109,220)	-14.91%
220	FICA	232,015	235,781	200,378	\$ (35,403)	-15.02%
230	Teacher Retirement System	581,581	618,916	557,600	\$ (61,316)	-9.91%
290	Other Employee Benefits			1,392	\$ 1,392	
310	Professional Services	286	300	300	\$ -	0.00%
530	Communication			2,000	\$ 2,000	#DIV/0!
532	Comm-Web Based Subscrip		2,704	1,978	\$ (726)	
580	Travel	6,083	845	2,000	\$ 1,155	136.69%
595	Other Purchased Services	3,452	1,500	1,500	\$ -	0.00%
610	Supplies	10,807	10,716	9,820	\$ (896)	-8.36%
611	Technology Supplies	390	700	500	\$ (200)	-28.57%
612	Computer software	1,660		3,000	\$ 3,000	
615	Expendable Equipment	10,080	3,000	4,080	\$ 1,080	36.00%
616	Expendable Computer Equipment		242		\$ (242)	-100.00%
642	Books & Periodicals	6,081	13,655	4,787	\$ (8,868)	-64.94%
810	Dues and Fees	555	800	1,500	\$ 700	87.50%
Total		\$ 4,701,735	\$ 4,785,308	\$ 4,153,047	\$ (632,261)	-13.21%

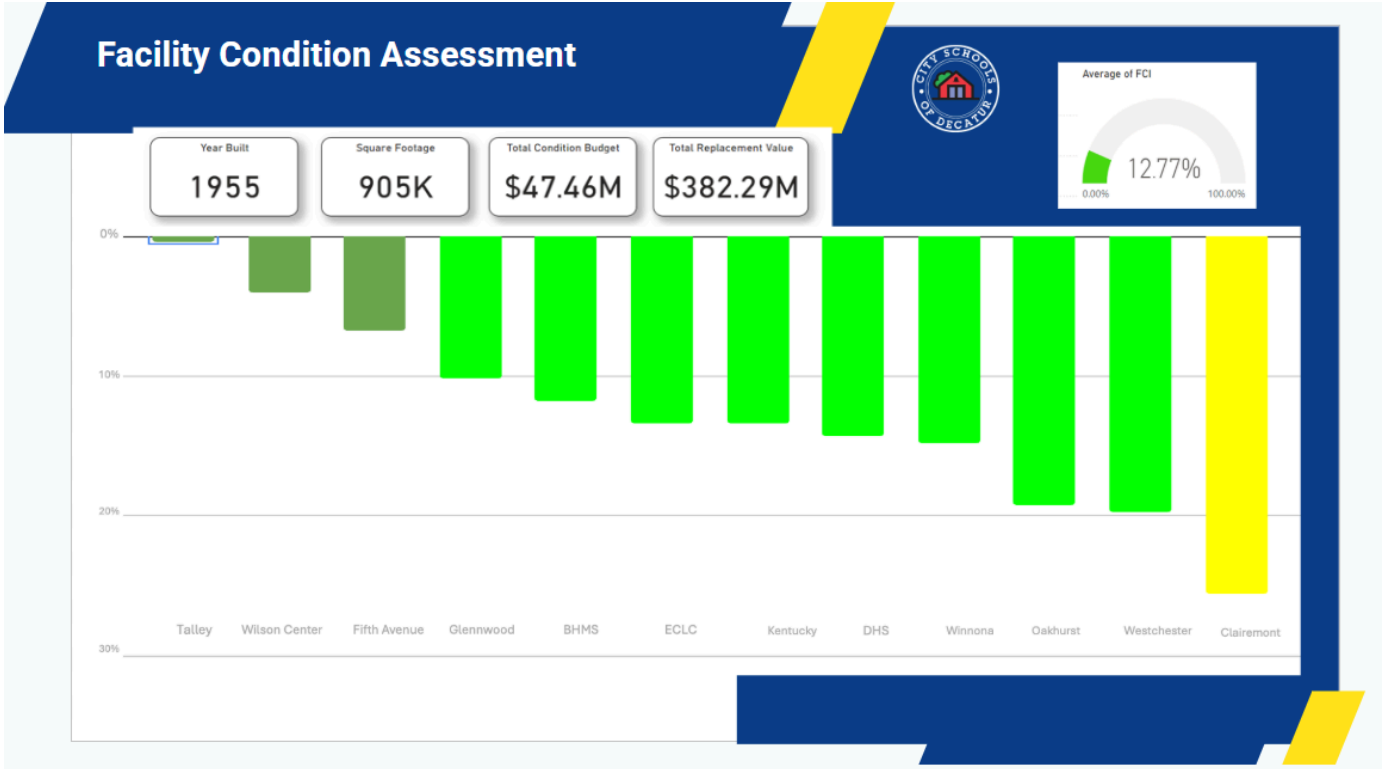
WINNONA PARK ELEMENTARY SCHOOL



Capital Improvement Plan

The City of Decatur continually seeks to improve the academic outcomes of all students. The Capital Improvement Plan is the district's long-term plan, which outlines how the district will prioritize, plan, and fund significant infrastructure projects over a period of several years. SPLOST funds are the primary funds the district uses to fund the capital improvement plans.

Capital Condition Assessment



Facility Condition Assessment

School	Year Built	Square Feet	Replacement Cost	Condition Needs	FCI
Beacon Hill Middle School	1969	200,620	\$82,300,000	\$9,600,000	11.79%
Clairemont Elementary	1936	29,545	\$10,700,000	\$2,700,000	25.53%
College Heights Early Childhood Center	1955	27,020	\$9,900,000	\$1,300,000	13.33%
Decatur High School	1964	307,776	\$156,000,000	\$22,200,000	14.24%
Fifth Avenue Upper Elementary	2011	58,800	\$22,000,000	\$1,400,000	6.70%
Glennwood Elementary	1940	36,441	\$13,300,000	\$1,300,000	10.16%
Kentucky Office	1997	16,837	\$5,800,000	\$769,000	13.39%
Oakhurst Elementary	1915	44,225	\$16,100,000	\$3,000,000	19.22%
Talley Upper Elementary	2019	85,000	\$31,000,000	\$102,000	0.33%
Westchester Elementary	1939	30,388	\$11,100,000	\$2,200,000	19.75%
Wilson Center	2014	28,334	\$10,400,000	\$415,000	3.99%
Winnona Park Elementary	1944	40,114	\$14,600,000	\$2,156,000	14.76%

Excellent	0-7%
Good	7-19%
Fair	20-35%
Poor	35-50%
Crisis/Failure	>51%

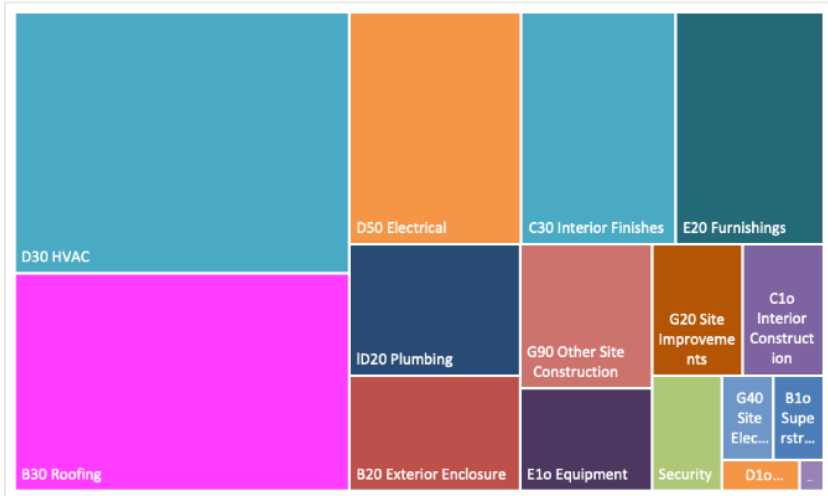
WOOLPERT

School	HVAC	Electrical	Roofing	Fire Protection	Safety
Beacon Hill Middle School	\$2,872,828.91	\$1,425,198.35	\$1,800,142.47	\$0.00	\$0.00
Clairemont Elementary	\$16,824.09	\$188,801.13	\$1,063,796.89	\$0.00	\$0.00
College Heights Early Childhood Center	\$687,842.26	\$383,593.07	\$5,066.27	\$0.00	\$0.00
Decatur High School	\$4,230,495.44	\$12,867,136.94	\$3,514,408.43	\$0.00	\$0.00
Fifth Avenue Upper Elementary	\$11,637.68	\$964,188.79	\$6,683.18	\$0.00	\$0.00
Glennwood Elementary	\$475,025.88	\$657,232.23	\$5,066.27	\$0.00	\$0.00
Kentucky Office	\$66,495.39	\$262,620.11	\$141,646.56	\$396,104.34	\$0.00
Oakhurst Elementary	\$139,812.79	\$1,374,880.59	\$208,677.48	\$3,733.31	\$0.00
Talley Upper Elementary	\$0.00	\$8,803.48	\$0.00	\$0.00	\$0.00
Westchester Elementary	\$173,283.54	\$640,246.03	\$0.00	\$0.00	\$0.00
Wilson Center	\$16,784.20	\$333,689.14	\$0.00	\$0.00	\$0.00
Winnona Park Elementary	\$528,854.95	\$625,571.17	\$1,049,900.97	\$8,465.69	\$0.00

Facility Condition Assessment Five-Year District Needs



School	Total Cost
Beacon Hill Middle School	\$7,730,000
Clairemont Elementary	\$2,500,000
College Heights Early Childhood Center	\$1,600,000
Decatur High School	\$12,200,000
Fifth Avenue Upper Elementary	\$1,300,000
Glennwood Elementary	\$1,500,000
Kentucky Office	\$1,850,000
Oakhurst Elementary	\$2,200,000
Talley Upper Elementary	\$330,000
Westchester Elementary	\$1,250,000
Wilson Center	\$1,250,000
Winnona Park Elementary	\$2,500,000
Duplexes	\$1,400,000



One Year Plan

One-Year District Priorities



	2026
Beacon Hill	\$373,560.00
Clairemont	\$300,000.00
ECLC	\$100,000.00
DHS	\$100,000.00
Glennwood	\$100,000.00
Oakhurst	\$100,000.00
Westchester	\$100,000.00
Winnona Park	\$100,000.00
Fifth Avenue	\$100,000.00
Kentucky	\$0.00
Wilson Center	\$0.00
Duplexes	\$1,400,000.00
Safety/Security (District)	\$200,000.00
IT (District)	\$2,579,574.00
Textbooks (District)	\$555,000.00
Total	\$6,108,134.00

Capital Improvement Multi-Year Plan

Three-Year District Priorities



	2026	2027	2028
Beacon Hill	\$373,560.00	\$400,000.00	\$420,000.00
Clairemont	\$300,000.00	\$100,000.00	\$460,000.00
ECLC	\$100,000.00	\$200,000.00	\$139,600.00
DHS	\$100,000.00	\$1,000,000.00	\$700,000.00
Glennwood	\$100,000.00	\$100,000.00	\$100,000.00
Oakhurst	\$100,000.00	\$200,000.00	\$196,000.00
Westchester	\$100,000.00	\$200,000.00	\$196,000.00
Winnona Park	\$100,000.00	\$300,000.00	\$300,000.00
Fifth Avenue	\$100,000.00	\$128,100.00	\$140,000.00
Kentucky	\$0.00	\$200,000.00	\$200,000.00
Wilson Center	\$0.00	\$150,000.00	\$129,000.00
Duplexes	\$1,400,000.00	\$0.00	\$0.00
Safety/Security (District)	\$200,000.00	\$200,000.00	\$200,000.00
IT (District)	\$2,579,574.00	\$2,707,962.00	\$2,854,582.00
Textbooks (District)	\$555,000.00	\$555,000.00	\$555,000.00
Total	\$6,108,134.00	\$6,441,062.00	\$6,590,182.00

Debt Overview

Long-Term Debt and Obligations

The district has long-term liabilities in the form of certificates of participation, financed purchases from direct borrowings, lease liabilities, net pension liability, net OPEB liability, and compensated absences.

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year	Due in More Than One Year
Governmental activities:						
Certificates of participation:						
Series 2014	\$ 15,085,000	\$ -	\$ (450,000)	\$ 14,635,000	\$ 465,000	\$ 14,170,000
Series 2020	6,860,000	-	(435,000)	6,425,000	445,000	5,980,000
Unamortized premiums	408,703	-	(42,766)	365,937	-	365,937
Certificates of participation, net:	22,353,703	-	(927,766)	21,425,937	910,000	20,515,937
Financed purchases from						
direct borrowings	4,406,122	-	(517,502)	3,888,620	404,286	3,484,334
Lease liability	2,218,978	-	(32,846)	2,186,132	34,160	2,151,972
Net pension liability	115,227,953	21,668,783	(39,269,045)	97,627,691	-	97,627,691
Net OPEB liability	40,319,023	7,641,771	(5,185,090)	42,775,704	-	42,775,704
Compensated absences	128,674	113,422	(98,926)	143,170	107,377	35,793
Governmental activities long-term liabilities	\$ 184,654,453	\$ 29,423,976	\$ (46,031,175)	\$ 168,047,254	\$ 1,455,823	\$ 166,591,431

Certificates of Participation. In April 2014, the District entered into an agreement with the Georgia Municipal Association, Inc. (“GMA”). The funding of the agreement was provided by the issuance of \$18,120,000 Certificates of Participation Series 2014 by GMA. The proceeds from the Certificates were used to finance the acquisition and construction of school buildings and facilities for the District and the costs incurred in connection with the execution and delivery of the certificates. The agreement with GMA provides that the District owns their portion of the assets and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. The principal is due in annual installments of \$335,000 to \$1,060,000 beginning in November 2014 and ending May 2044. Interest is payable at rates of 2.00% to 5.25%.

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 465,000	\$ 640,688	\$ 1,105,688
2026	480,000	626,738	1,106,738
2027	505,000	601,538	1,106,538
2028	530,000	575,025	1,105,025
2029	560,000	547,200	1,107,200
2030-2034	3,210,000	2,327,950	5,537,950
2035-2039	3,990,000	1,547,356	5,537,356
2040-2044	4,895,000	641,113	5,536,113
Total	14,635,000	\$ 7,507,608	\$ 22,142,608
Plus: Unamortized Premium	291,493		
Total	\$ 14,926,493		

Certificates of Participation (Continued). In January 2010, the District entered into an agreement with the Georgia School Boards Association, Inc. (the "Association"). The funding of the agreement was provided by the issuance of \$10,295,000 Taxable Certificates of Participation, Build America Bonds, Direct Payment, Series 2010 by the Association. The agreement with the Association provides that the District owns their portion of the assets and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. In November 2020, the original Certificates of Participation were fully refunded. The refunding resulted in a decrease of total debt service payments of approximately \$1,649,420 for an economic gain of \$1,435,228. The difference between the cash flows required to service the old debt (refunded debt) and cash flows required to service the new debt (refunding debt) and complete the refunding was determined during fiscal year June 30, 2021 to be \$151,101. The deferred accounting loss on refunding will be amortized over the remaining years to service the debt using the effective interest method. The principal on the new Series 2020 Certificates of Participation is due in annual installments of \$355,000 to \$780,000 beginning in May 2021 to May 2037. Interest is payable at 1.79%.

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 445,000	\$ 115,008	\$ 560,008
2026	455,000	107,042	562,042
2027	460,000	98,898	558,898
2028	470,000	90,664	560,664
2029	480,000	82,251	562,251
2030-2034	2,510,000	279,867	2,789,867
2035-2037	1,605,000	57,817	1,662,817
Total	6,425,000	\$ 831,547	\$ 7,256,547
Plus: Unamortized Premium	74,444		
Total	\$ 6,499,444		

In accordance with the Disclosure Certificate, the District is required to provide continuing disclosures to outside parties. In the event of a failure of the District to comply with any provision of the Disclosure Certificate, the participating underwriter or any beneficial owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the District to comply with its obligations under the Disclosure Certificate. A default under the Disclosure Certificate shall not be deemed a default or an event of default under the Resolution and the sole remedy under the Disclosure Certificate in the event of any failure of any party to comply with the Disclosure Certificate shall be an action to compel performance.

Lease Liability. The District has entered into an agreement for the purpose of the use of a public works building. Under the terms of the agreement, the District will assure that the payments of principal and interest on the agreement are made in a timely manner through January 2046. The total annual payments range from \$121,605 to \$170,247. The initial lease liability was recorded in the amount of \$2,281,170. As of June 30, 2024, the value of the lease liability was \$2,186,132. The lease has an interest rate of 4%.

Future principal and interest payments to be made on this lease, to maturity, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 34,160	\$ 87,445	\$ 121,605
2026	35,526	86,079	121,605
2027	61,268	84,658	145,926
2028	63,719	82,207	145,926
2029	66,268	79,658	145,926
2030-2034	373,284	356,346	729,630
2035-2039	530,077	272,516	802,593
2040-2044	700,730	150,505	851,235
2045-2046	321,100	19,392	340,492
Total	\$ 2,186,132	\$ 1,218,806	\$ 3,404,938

Financed Purchases from Direct Borrowings. The District has entered into a financed purchase agreement for buses and under the terms of the agreement the District will assure that the payments of principal and interest are made in a timely manner from August 2021 through July 2028. The total annual payment is \$138,453. The outstanding balance of the financed purchase as of June 30, 2024 is \$633,620.

The District has entered into an installment sales agreement with the City of Decatur. The agreement executed between the District and the City called for the City to construct a central administration facility for the District who, in turn, will be responsible for paying the City amounts equal to the debt service requirements on the Urban Redevelopment Agency Revenue Bonds, Series 2013B. The total annual payments (principal and interest) to be paid to the City of Decatur will range from \$394,231 to \$401,975. During fiscal year ended June 30, 2021, the URA issued \$3,615,000 Series 2020B Bonds, the proceeds of which were used to partially refund the Series 2013B Bonds. The non-refunded portion of the bonds matures January 1, 2023. As of June 30, 2022 the outstanding principal amount on the Series 2013B Bonds was \$245,000. The City defeased \$3,420,000 of the Series 2013B Bonds by placing the proceeds of the refunding issuance in an irrevocable trust to provide for all future debt service payments on the old bonds. The advanced refunding resulted in a decrease of total debt service payments of approximately \$804,863 and an economic gain of \$649,978. The difference between the cash flows required to service the old debt (refunded debt) and cash flows required to service the new debt (refunding debt) and complete the refunding was determined during fiscal year June 30, 2021 to be \$65,413. The deferred accounting loss on refunding will be amortized over the remaining years to service the agreement with the City of Decatur using the effective interest method. The outstanding balance on the Series 2020B Bonds at June 30, 2024 was \$3,255,000.

Long-Term Debt and Obligation:

The future minimum payment obligations are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 404,286	\$ 93,507	\$ 497,793
2026	417,894	81,199	499,093
2027	426,612	68,556	495,168
2028	445,442	55,504	500,946
2029	459,388	41,955	501,343
2030-2034	1,734,998	76,503	1,811,501
Total	\$ 3,888,620	\$ 417,224	\$ 4,305,844

Legal Debt Margin Information

(amounts expressed in thousands)

Gross Tax Digest	<u>\$ 3,302,682</u>
Debt Limit (10% of Assessed Value)	<u>330,268</u>
Amount of Debt Applicable to Debt Limit	91,259
Less Amount Set Aside for Repayment of General Obligation Debt	<u>(3,548)</u>
Total Net Debt Applicable to Limit	<u>87,711</u>
Legal Debt Margin	<u><u>\$ 242,557</u></u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	26.56%

Obligations for OPEB

Georgia School Employees Postemployment Benefit Fund

Plan Description. The District participates in the State of Georgia School Employees Postemployment Benefit Fund (the “School OPEB Fund”) which is an other postemployment benefit (OPEB) plan administered by the State of Georgia Department of Community Health (DCH). Certified teachers and non-certified employees of the District as defined in §20-2-875 of the Official Code of Georgia Annotated (O.C.G.A.) are provided OPEB through the School OPEB Fund – a cost-sharing, multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund of the State of Georgia and administered by a Board of Community Health (DCH Board). Title 20 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the DCH Board. The School OPEB Fund is included in the State of Georgia Annual Comprehensive Financial Report which is publicly available and can be obtained at <https://sao.georgia.gov/statewide-reporting/acfr>.

Georgia School Employees Postemployment Benefit Fund (Continued)

Benefits. The School OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for public school teachers, including librarians, other certified employees of public schools, regional educational service agencies, and non-certified public school employees. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The School OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the School OPEB Fund is permitted.

Contributions. As established by the Board of Community Health, the School OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions required and made to the School OPEB Fund from the District were \$1,081,524 for the fiscal year ended June 30, 2024. Active employees are not required to contribute to the School OPEB Fund.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the District reported a liability of \$42,775,704 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2022. An expected net OPEB liability as of June 30, 2023 was determined using standard roll-forward techniques. The District's proportion of the net OPEB liability was actuarially determined based on employer contributions to the State OPEB Fund during the fiscal year ended June 30, 2023. At June 30 2023, the District's proportion was 0.390524%, which was a decrease of 0.016608% from its proportion measured as of June 30, 2022.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the year ended June 30, 2024, the District recognized OPEB expense of \$57,267. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ 25,663	\$ -
Experience differences	1,246,841	12,285,685
Assumption changes	7,771,504	5,342,036
Changes in proportion and differences between District contributions and proportionate share of contributions	2,938,338	1,923,411
District contributions subsequent to the measurement date	1,081,524	-
Total	\$ 13,063,870	\$ 19,551,132

District contributions subsequent to the measurement date of \$1,081,524 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30:	
2025	\$ (2,118,407)
2026	(1,581,800)
2027	(2,509,261)
2028	(1,333,780)
2029	(42,290)
Thereafter	16,752
Total	\$ (7,568,786)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions. The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2023:

Inflation	2.50%
Salary increases	TRS - 3.00 – 8.75%, including inflation PSERS – N/A
Long-term expected rate of return	7.00%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Initial trend rate	7.00%
Ultimate trend rate	4.50%
Year of ultimate trend rate	2032

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

- For TRS members: Postretirement mortality rates for service retirements and beneficiaries were based on the Pub-2010 Teachers Headcount Weighted Below Median Healthy Retiree mortality table (ages set forward one year and adjusted 106%) with the MP-2019 Projection Scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. Postretirement mortality rates for disability retirements were based on the Pub-2010 Teachers Mortality Table for Disabled Retirees (ages set forward one year and adjusted 106%) with the MP-2019 Projection Scale applied generationally. The rates of improvement were reduced by 20% for all years prior to the ultimate rate. The Pub-2010 Teachers Headcount Weighted Below Median Employee mortality table with ages set forward one year and adjusted 106% was used for death prior to retirement. Future improvement in mortality rates was assumed using the MP-2019 Projection Scale generationally. These rates of improvement were reduced by 20% for all years prior to the ultimate rate.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)***Actuarial Assumptions. (continued)*

- For PSERS members: Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection Scale applied generationally. Postretirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward two years and adjusted 101% for males and 103% for females) with the MP-2019 Projection Scale applied generationally. Postretirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection Scale applied generationally. Postretirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjust 106% for males and 158% for females) with the MP-2019 Projection Scale applied generationally.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the pension systems, which covered the period ended July 1, 2013 – June 30, 2018, with the exception of the assumed annual rate of inflation, which was changed from 2.75% to 2.50%, effective with the June 30, 2018 valuation.

The remaining actuarial assumptions (e.g., initial per capita costs, healthcare cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the Board and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions. (continued) The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	30.00%	1.50%
Equities	70.00%	9.40%
Total	100.00%	

Discount Rate: The discount rate was 3.68%, an increase from the prior year’s rate of 3.57%. In order to measure the total OPEB liability for the School OPEB Fund, a single equivalent interest rate of 3.68% was used as the discount rate. This is comprised mainly of the yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.65% per the Municipal Bond Index Rate). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2128.

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net OPEB liability calculated using the discount rate of 3.68%, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.68%) or 1-percentage-point higher (4.68%) than the current rate:

	<u>1% Decrease (2.68%)</u>	<u>Current discount rate (3.68%)</u>	<u>1% Increase (4.68%)</u>
District’s proportionate share of the net OPEB liability	\$ 48,488,234	\$ 42,775,704	\$ 37,964,546

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate (Continued)

The following presents the District’s proportionate share of the net OPEB liability, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rates:

	<u>1% Decrease</u>	<u>Current discount rate</u>	<u>1% Increase</u>
District’s proportionate share of the net OPEB liability	\$ 36,845,598	\$ 42,775,704	\$ 50,086,246



INFORMATIONAL SECTION

FY 2025 - 2026

Property Taxes and Values

What Are Property Taxes?

A property tax is an annual or semiannual charge levied by a local government and paid by the owners of real estate within its jurisdiction. Property tax is an ad-valorem tax, meaning the amount owed is a percentage of the assessed value of the real estate. Property tax receipts are the main source of revenue for most local governments in the U.S. They are used for funding schools, police and fire departments, road construction and repair, libraries, water and sewer departments, and other local services that benefit the community.

In common usage, property tax refers to a tax on immovable possessions, such as structures or land. Some local jurisdictions also assess property taxes on moveable property, such as vehicles and industrial equipment.

Property tax for CSD is the largest source of revenue for the district. All personal property is taxable unless the property has been exempted by law. For CSD, property is assessed at 50% of the fair market value.

Who Does What?

- **Board of Tax Assessors:** Determines property value.
- **Board of Education:** Recommends a millage rate.
- **Board of Commissioners:** Levies the tax.
- **City of Decatur:** Collects the tax.
- **Georgia Department of Revenue:** Oversees the process.

Property Taxable Values

The Dekalb County Board of Tax Assessors (BOA) assesses property at the county level. The State Revenue Commissioner's Digest Compliance Section reviews ad valorem property tax digests submitted by the counties. The State Revenue Commissioner provides a cost-effective computer mass appraisal system for county tax assessors and performs an audit of the digest to determine if there has been proper accounting for the property taxes collected by the county tax commissioners.

Property owners have the right to file an appeal with the BOA if they disagree with the assessed value of their proposed assessment.

Annually, the BOA reviews the assessed value for property tax purposes of taxable property in the county. When there is a trend of increases or decreases in the fair market value of property in the county, the BOA is required by Georgia law to re-determine the value of such property and increase the assessment. This is called a reassessment. A reassessment refers to a **periodic reevaluation of a property's value for tax purposes**. State and local governments assess property taxes based on two variables: property values and tax rates. Local laws vary, but reassessment generally takes place every one to five years or when a property changes hands.

Net Digest

The tax digest is the total value of all property in the tax jurisdiction. The gross digest is the total value before any exemptions. The net digest is **the remaining value after exemptions**. The net digest for the CSD refers to the assessed value (50%) of all properties, less appropriate exemptions. For 2025, the net digest growth for maintenance and operation of CSD was approximately \$5.0 million.

Millage Rate

The tax rate, or millage, is set by the City Schools of Decatur (the tax levying authority) at the recommendation of the Board of Education. A tax rate of one mill represents a tax liability of one dollar per \$1,000 assessed value.

The FY 2026 budget reflects a 20.30 M&O millage rate, to be used for the maintenance and operations of the school district. The budget does not anticipate a bond millage rate, as E-SPLOST funds will be used to pay bond debt service.

Rollback Rate

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue that would have been produced on the current digest if last year's millage rate was unchanged and no reassessments occurred.

*Property Taxpayer's Bill of Rights

Senate Bill 177, Act 431 was signed on April 30, 1999, and became effective January 1, 2000 (O.C.G.A. 48-5-32.1). The bill has two main thrusts:

- Prevention of indirect tax increases resulting from increases to existing property value due to inflation
- Enhancement of an individual property owner's rights when objecting to and appealing an increase made by a county board of tax assessors to the value of the owner's property.

*Rollback of Millage Rate When Digest Value Increased by Reassessments

The revenue commissioner developed rules and regulations to implement the terms and provisions of O.C.G.A. 48-5-32.1.

Prevention of indirect tax increases: Each year, there are two types of value increases made to a county tax digest:

- Increases due to inflation
- Increases due to new or improved properties

There are no additional requirements if the levying (or recommending) authority rolls back the millage rate each year to offset any inflationary increases in the digest.

* Georgia Department of Revenue: Local Government Services Division

If the school district elects to set a millage rate higher than the rollback rate, the district is required. Georgia law requires:

1. The district to issue a press release

FY26 Press Release

The City Schools of Decatur Board of Education today announces its intention to increase the 2025 property taxes it levy this year by 6.38 percent over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicates there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate must be computed that will produce the same total revenue on the current year’s digest that last year’s millage rate would have produced had no assessments occurred.

The budget adopted by the City Schools of Decatur Board of Education requires a millage rate higher than the rollback millage rate; therefore, before the City Schools of Decatur Board of Education set the final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the virtual public hearings on this tax increase to be held on June 12, 2025, at 9:00 a.m. and 6:15 p.m., respectively. An additional public hearing meeting will be held on June 20, 2025, at 6:00 p.m. Final board approval of the millage rate is scheduled for a virtual meeting on June 20, 2024, at 6:30 p.m. All meetings can be accessed virtually by logging onto csdecatur.zoom.us/j/95614159391 or Dial: 1 646 558 8656 or +1 301 715 8592

Webinar ID: 956 1415 9391

For more information, contact Dr. Lonita Broome, chief financial officer, at lbroomer@csdecatur.net or 678-628-5178.

2. Advertise the Five-Year History of Levy

NOTICE							
The City Schools of Decatur Board of Education does hereby announce that the millage rate will be set at a meeting to be held virtually by logging on csdecatur.zoom.us/j/95614159391 or Join by Phone Dial: 1 646 558 8656 or +1 301 715 8592 Webinar ID: 956 1415 9391 on June 20, 2025 at 6:30pm. 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 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY							
BOARD OF EDUCATION		2020	2021	2022	2023	2024	2025
V A L U E	Real & Personal	2,347,720,669	2,477,012,644	2,742,962,659	3,141,599,327	3,305,436,723	3,562,360,889
	Motor Vehicles	5,985,480	4,596,510	4,279,180	4,014,460	3,558,900	2,815,730
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	2,353,706,149	2,481,609,154	2,747,241,839	3,145,613,787	3,308,995,623	3,565,176,619
	Less Exemptions	305,514,953	335,551,879	286,241,237	322,335,611	338,817,907	350,294,310
NET DIGEST VALUE	2,048,191,196	2,146,057,275	2,461,000,602	2,823,278,176	2,970,177,716	3,214,882,309	
R A T E	MILLAGE RATE (Maintenance & Operation)	20.2500	21.0000	21.0000	20.3000	20.3000	20.3000
	TOTAL M&O TAXES LEVIED	\$41,475,872	\$45,067,203	\$51,681,013	\$57,312,547	\$60,294,608	\$65,262,111
TAX	Net Tax \$ Increase		\$3,591,331	\$6,613,810	\$5,631,534	\$2,982,061	\$4,967,503
	Net Tax % Increase		8.66%	14.68%	10.90%	5.20%	8.24%

3. Advertise the notice of increase, date and time and information regarding the public hearings

NOTICE OF PROPERTY TAX INCREASE

The City Schools of Decatur has tentatively adopted a millage rate which will require an increase in property taxes by 6.38%.

All concerned citizens are invited to the public hearing on this tax increase to be held virtually on June 12, 2025, at 9:00 a.m.

Times and places of additional public hearings on this tax increase will be held on June 12, 2025, at 6:15 p.m. and June 20, 2025, at 6:00 p.m. All meetings will be held virtually by logging onto csdecatgur.zoom.us/j/95614159391 or Dial: 1 646 558 8656 or +1 301 715 8592 Webinar ID: 956 1415 9391

This tentative increase will result in a millage rate of 20.30 mills, an increase of 1.217 mills. Without this tentative tax increase, the millage rate will be no more than 19.083 mills. The proposed tax increase for a home with a fair market value of \$700,000 is approximately \$426, and the proposed tax increase for non-homestead property with a fair market value of \$900,000 is approximately \$548.

4. Hold three public hearings

Public hearings were held at 9 a.m. and 6:15 p.m. on June 12, 2025, and 6 p.m. on June 20, 2025.

Additional information on the property tax digest can be obtained by visiting the Georgia Department of Revenue's website <https://dor.georgia.gov/local-government-services>

Property Tax Rates and Collections

- Determine the Assessed Value:** The DeKalb County Board of Tax Assessors first appraises a property owner's property to determine its fair market value. Then the assessed value is calculated. **Important Note:** While most counties in Georgia use an assessment ratio of 40%, the City of Decatur utilizes a 50% assessment ratio. For example, if a property owner's home has a fair market value of \$400,000, its assessed value in Decatur would be \$200,000 (50% of \$400,000).
- Apply Exemptions:** If a property owner qualifies for any property tax exemptions, such as a homestead exemption, these are deducted from the assessed value in order to arrive at the **taxable value**.
- Multiply by the School Millage Rate:** The school millage rate (expressed as mills, or dollars per \$1,000 of assessed value) is applied to the taxable value to calculate the school tax portion of the property owner's bill. For example, if the school fund millage rate is 20.3 mills, and the property owner's taxable value is \$200,000, then that owner's school tax would be: $\$200,000 * (20.3 / 1,000) = \$4,060$.
- The district has received an average of 9.17% growth in property tax collections for the last five years (inclusive of the previous and current budgets).

	Actual	Actual	Actual	Previous Budget	Current Budget
Fiscal Year	2022	2023	2024	2025	2026
Millage Rate	21.00	21.00	20.30	20.30	20.30
Collections	\$45,150,054	\$50,667,181	\$55,139,121	\$58,883,392	\$64,091,777
\$ Growth		\$5,517,127	\$4,471,940	\$3,744,271	\$5,208,385
% Growth		12.22%	8.83%	6.79%	8.85%

Property Tax Levies and Collections

Last 10 Years

Tax Year*	Total Tax Levy (1)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 40,749	\$ 17,539	47.0%	\$ 23,076	\$ 40,615	99.67%
2015	44,385	19,783	44.4%	24,405	44,188	99.56%
2016	50,512	22,412	44.4%	27,869	50,281	99.54%
2017	51,969	22,572	43.4%	29,363	51,935	99.94%
2018	56,914	24,585	43.2%	31,925	56,509	99.29%
2019	65,047	27,005	41.5%	37,845	64,850	99.70%
2020	68,483	28,907	42.2%	39,576	68,483	100.00%
2021	73,251	32,045	43.7%	41,206	73,251	100.00%
2022	80,165	35,822	44.7%	44,343	80,165	100.00%
2023	84,510	37,948	44.9%	45,879	83,827	99.19%

NOTES: (1) Includes all real property taxes levied for the General Fund, Board of Education Fund, Debt Service Fund, Capital Projects Fund and the Decatur Downtown Development Authority Fund.

* Taxes are billed twice a year in April and October for the calendar year. The billing in April is an estimated billing based on the prior years assessed values. The ten year presentation above is for completed tax years only.

Eight Years of Assessed Values

The city has experienced a growth in the tax digest for the last five years, and the district anticipates continued growth at a minimum of 5% per year. Approximately \$1.5 million is deducted from the projected net M&O for budgeting purposes to account for uncollected taxes and non-payment.

Fiscal Year	2021	2022	2023	Previous Year 2024	Current Year 2025	Forecast 2026	Forecast 2027	Forecast 2028
REAL PROPERTY	\$2,435,056,308	\$2,701,070,887	\$3,095,228,425	\$3,261,221,543	\$3,518,667,143	\$3,679,286,143	\$3,844,854,019	\$4,021,717,304
PERSONAL PROPERTY	\$23,427,964	\$23,880,068	\$24,300,822	\$26,749,952	\$24,712,981	\$25,207,241	\$25,711,385	\$26,518,800
PUBLIC UTILITIES	\$18,840,180	\$19,368,901	\$22,070,080	\$17,465,228	\$20,020,588	\$20,220,794	\$20,827,418	\$21,035,692
MOTOR VEHICLE	\$4,596,510	\$4,279,180	\$4,014,460	\$3,558,900	\$2,815,730	\$2,714,730	\$2,014,730	\$1,564,730
GROSS DIGEST	\$2,481,920,962	\$2,748,599,036	\$3,145,613,787	\$3,308,995,623	\$3,566,216,442	\$3,727,428,908	\$3,893,407,553	\$4,070,836,526
LESS M&O EXEMPTIONS	\$305,547,076	\$335,678,009	\$322,335,611	\$338,817,716	\$335,094,439	\$338,445,383	\$338,669,402	\$342,056,096
NET DIGEST VALUE	\$2,176,373,886	\$2,412,921,027	\$2,823,278,176	\$2,970,177,907	\$3,231,122,003	\$3,388,983,524	\$3,554,738,150	\$3,728,780,430
GROSS M&O MILLAGE	21	21	20.3	20.3	20.3	20.3	20.3	20.3
LESS ROLLBACKS	0	0	0	0	0	0	0	0
NET M&O MILLAGE	21	21	20.3	20.3	20.3	20.3	20.3	20.3
NET M&O TAXES LEVIED	\$45,703,852	\$50,671,342	\$57,312,547	\$60,294,612	\$65,591,777	\$68,796,366	\$72,161,184	\$75,694,243
NET TAXES \$ INCREASE	\$4,227,980	\$4,967,490	\$6,641,205	\$2,982,065	\$5,297,165	\$3,204,589	\$3,364,819	\$3,533,058
NET TAXES % INCREASE		11%	13%	5%	8.79%	4.89%	4.89%	4.90%
<i>Assessment Ratio 50%</i>								

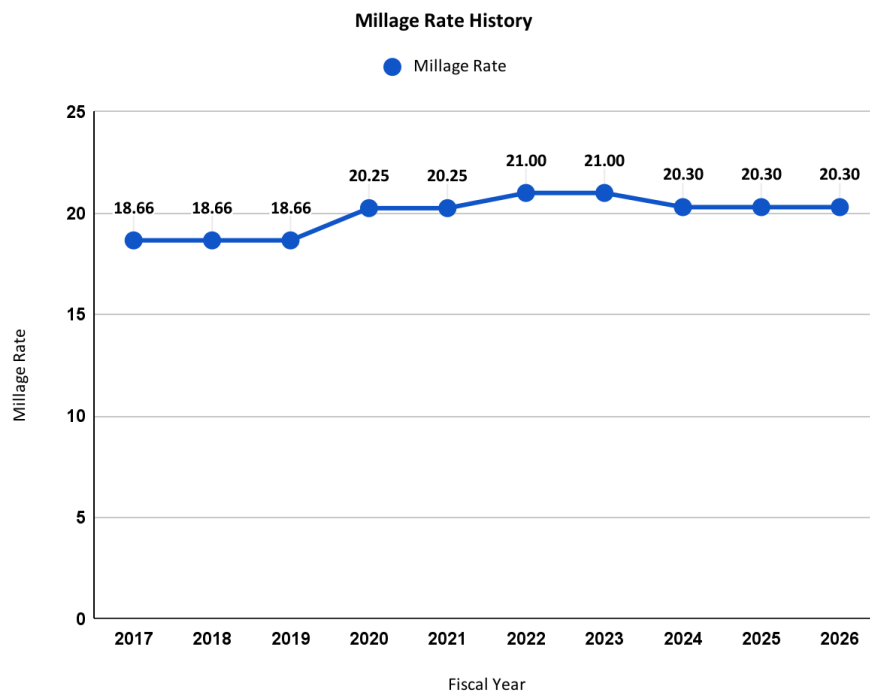
Tax Rate Analysis

The millage rate for the General Fund budget is 20.30 for the maintenance and operations (M&O) of the district, which is slightly above average for the metro Atlanta school districts. The chart shows comparative data for 2025, the most current data available.

M&O Millage Rate History

The last material change to the M&O millage rate occurred in 2024, a reduction of .70 mills.

- 18.66 from 2016 - 2018
- 20.25 from 2020-2021
- 21.00 from 2022 -2023
- 20.30 from 2024-2026



Millage Rate Reduction Considerations

- Perpetual loss of revenue
- Loss will compound as the digest grows

2024 Millage Rate Highlights

- An M&O millage rate of 20.30 was utilized in the FY 2026 budget.
- Net M&O digest is projected to increase \$5.0 million to \$65,262,111.
- Changes in assessed property values (reassessment) will increase 2025 property taxes by an average of 6.38% (19.083).
- Net taxes levy will increase 8% (20.30).

Millage Rate Rollback and Percentage Increase

Millage Rate Calculation:

A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value. The CSD millage rate for FY 2026 is 20.30. The rollback millage rate is 19.083.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025				
COUNTY: 002-DEKALB		TAXING JURISDICTION: DECATUR SCHOOL		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	3,261,221,543	192,764,708	61,888,642	3,515,874,893
PERSONAL	44,215,180		2,270,816	46,485,996
MOTOR VEHICLES	3,558,900		(743,170)	2,815,730
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	3,308,995,623	192,764,708	63,416,288	3,565,176,619
EXEMPTIONS	338,817,907		11,476,403	350,294,310
NET DIGEST	2,970,177,716	192,764,708	51,939,885	3,214,882,309
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	20.300		2025 MILLAGE RATE:	20.300
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	2,970,177,716		
Net Value Added-Reassessment of Existing Real Property	RVA	192,764,708		
Other Net Changes to Taxable Digest	NAG	51,939,885		
2025 Net Digest	CYD	3,214,882,309	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	20.300	PYM	
Millage Equivalent of Reassessed Value Added	ME	1.217	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	19.083	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	19.083		
	2025 Millage Rate	20.300		
	Percentage Tax Increase	6.38%		

Millage Rate Calculation

In the millage rate calculation, the tax amount is calculated by doing the following:

1. Multiply the property's fair market value by 50% ($700,000 \times 50\% = \$350,000$) to get the assessed value prior to exemptions.
2. If applicable, deduct the relevant exemptions (in this case, there are no relevant exemptions).
3. Divide the millage rate by 1,000 ($20.30/1000 = 0.0203$ and $19.083/1000 = 0.019083$).
4. Multiply the assessed value by the millage rate divided by 1,000 ($\$350,000 \times 0.0203$ and $\$350,000 \times 0.019083$).

The district does not have a bond millage rate because debt service is funded through E-SPLOST.

Property Value at \$700,000		
Description	Proposed	Rollback
Value	\$700,000	\$700,000
Assessed Value (50% of value)	\$350,000	\$350,000
Millage Rate	0.0203	0.019083
School Taxes Per Year (Before Exemptions)	\$7,105	\$6,679
Projected Annual Increase from FY25 to FY26	\$426	

Property Value (Non-Homestead) at \$900,000		
Description	Proposed	Rollback
Value	\$900,000	\$900,000
Assessed Value (50% of value)	\$450,000	\$450,000
Millage Rate	0.0203	0.019083
School Taxes Per Year (Before Exemptions)	\$9,135	\$8,587
Projected Annual Increase from FY25 to FY26	\$548	

Per \$100,000 Property Value		
Description	Current	Rollback
Value	\$100,000	\$100,000
Assessed Value (50% of value)	\$50,000	\$50,000
Millage Rate	0.0203	0.019083
School Taxes Per Year (Before Exemptions)	\$1,015	\$954
Projected Annual Increase from FY25 to FY26	\$61	

Tax Rate's Effect on the Average Taxpayer

In the last five years, the average home value has consistently increased. In FY 2024, the Board of Education decreased the millage rate from 21.0 to 20.30. Although the millage rate decreased, the district's revenue increased due to the rising value of property in the City of Decatur. Due to increased property value, the district has been able to increase employees' salaries and fund increased health cost benefits without increasing the millage rate.

	Actual	Actual	Actual	Previous Budget	Current Budget
Fiscal Year	2022	2023	2024	2025	2026
Average Home Value	\$700,000	\$785,540	\$854,903	\$912,951	\$993,747
Assessed Value	\$350,000	\$392,770	\$427,452	\$456,476	\$496,874
Millage Rate	0.0210	0.0210	0.0203	0.0203	0.0203
School Taxes Per Year (Before Exemptions)	\$7,350	\$8,248	\$8,677	\$9,266	\$10,087
\$ Increase		\$898	\$429	\$589	\$820
% Increase		12.22%	5.20%	6.79%	8.85%

Student Enrollment History

CITY SCHOOLS OF DECATUR HISTORICAL ENROLLMENT

As indicated in the table below, enrollment in the City Schools of Decatur has increased by 1,030 K-12 students from the 2015-16 to the 2019-20 school year. Since the 2019-20 school year, K-12 student enrollment has decreased by 479 students.

Historical Enrollment - District-wide

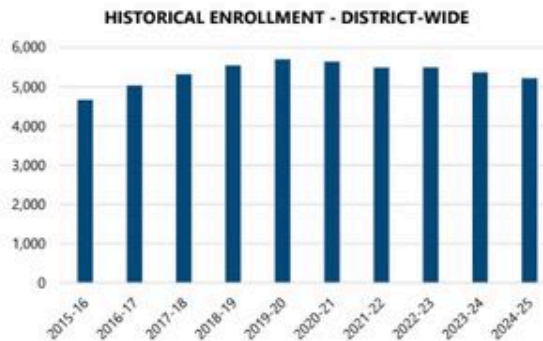
Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K	422	444	437	433	443	373	321	322	289	256
1	440	447	473	448	452	424	400	341	326	298
2	430	458	451	489	457	435	392	393	355	327
3	432	438	469	457	492	436	414	412	386	350
4	411	454	458	465	459	467	435	419	421	385
5	357	429	441	458	452	438	449	427	426	417
6	365	392	453	455	490	452	431	452	428	421
7	338	374	405	455	444	494	423	446	441	421
8	313	355	391	427	449	436	488	429	461	443
9	348	362	410	431	454	457	447	515	444	481
10	308	331	335	386	429	448	440	458	503	463
11	262	283	309	333	376	426	433	446	441	501
12	242	269	285	309	301	357	416	434	448	456
Grand Total	4,668	5,036	5,317	5,546	5,698	5,643	5,489	5,494	5,369	5,219

Source: City Schools of Decatur Enrollment Data, October 1st Count

Historical Enrollment - District-wide

Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K - 2	1,292	1,349	1,361	1,370	1,352	1,232	1,113	1,056	970	881
3 - 5	1,200	1,321	1,368	1,380	1,403	1,341	1,298	1,258	1,233	1,152
6 - 8	1,016	1,121	1,249	1,337	1,383	1,382	1,342	1,327	1,330	1,285
9 - 12	1,160	1,245	1,339	1,459	1,560	1,688	1,736	1,853	1,836	1,901
Grand Total	4,668	5,036	5,317	5,546	5,698	5,643	5,489	5,494	5,369	5,219

Source: City Schools of Decatur Enrollment Data, October 1st Count



The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.

Historical Enrollment - by School

School	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Trend
Beacon Hill MS	1,016	1,121	1,249	1,337	1,383	1,382	1,319	1,323	1,324	1,285	
Clairemont ES	310	318	319	305	243	212	181	182	167	144	
Decatur HS	1,160	1,245	1,339	1,459	1,560	1,688	1,710	1,857	1,842	1,901	
Decatur Virtual Academy	0	0	0	0	0	0	94	0	0	0	
Fifth Avenue Upper Elementary	0	0	0	0	661	648	588	596	594	529	
Glennwood ES	265	286	290	300	201	178	164	182	181	162	
Oakhurst ES	468	459	484	481	344	309	274	250	226	197	
Talley Street Upper Academy	0	0	0	0	742	693	682	662	639	623	
Westchester ES	285	291	296	282	224	211	177	166	148	140	
Winnona Park ES	396	433	441	459	340	322	300	276	248	238	
4 5 Academy at Fifth Ave	768	883	899	923	0	0	0	0	0	0	
Grand Total	4,668	5,036	5,317	5,546	5,698	5,643	5,489	5,494	5,369	5,219	

Source: City Schools of Decatur Enrollment Data, October 1st Count

Student Enrollment Projections

Projected Enrollment - Recommended - District-wide

Grade	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
K	298	285	293	293	293	293	293	293	293	293
1	265	308	295	301	301	301	301	301	301	301
2	304	269	313	300	306	306	306	306	306	306
3	322	299	265	309	296	302	302	302	302	302
4	354	326	303	267	312	298	305	305	305	305
5	383	352	325	301	266	311	298	304	304	304
6	415	382	350	323	300	264	309	296	303	303
7	415	408	376	345	318	296	260	305	292	298
8	424	418	412	379	348	321	298	263	307	294
9	462	443	436	430	395	363	334	311	274	321
10	496	476	457	450	443	408	374	345	321	282
11	459	492	472	453	446	439	404	371	342	318
12	510	467	501	481	461	454	447	411	378	348
Grand Total	5,107	4,925	4,798	4,632	4,485	4,356	4,231	4,113	4,028	3,975

Source: Woolpert

Projected Enrollment - Recommended - District-wide

Grade	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
K - 2	867	862	901	894	900	900	900	900	900	900
3 - 5	1,059	977	893	877	874	911	905	911	911	911
6 - 8	1,254	1,208	1,138	1,047	966	881	867	864	902	895
9 - 12	1,927	1,878	1,866	1,814	1,745	1,664	1,559	1,438	1,315	1,269
Grand Total	5,107	4,925	4,798	4,632	4,485	4,356	4,231	4,113	4,028	3,975

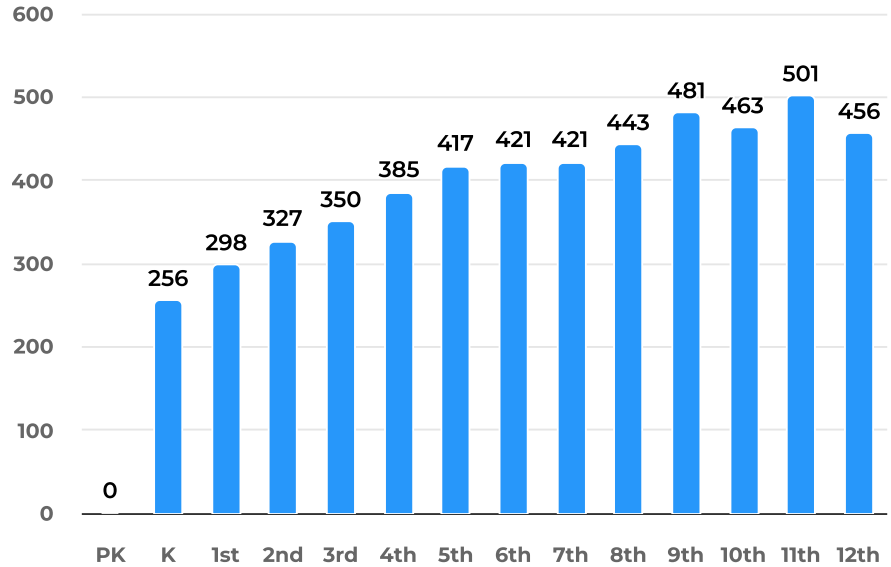
Source: Woolpert

Additional Enrollment and Demographic Data

 STUDENTS
5,219

ENROLLMENT BY GRADE

School districts track enrollment by grade to identify student population trends for staffing and resource planning and adjustments.



14.0%

Economically Disadvantaged



2.0%

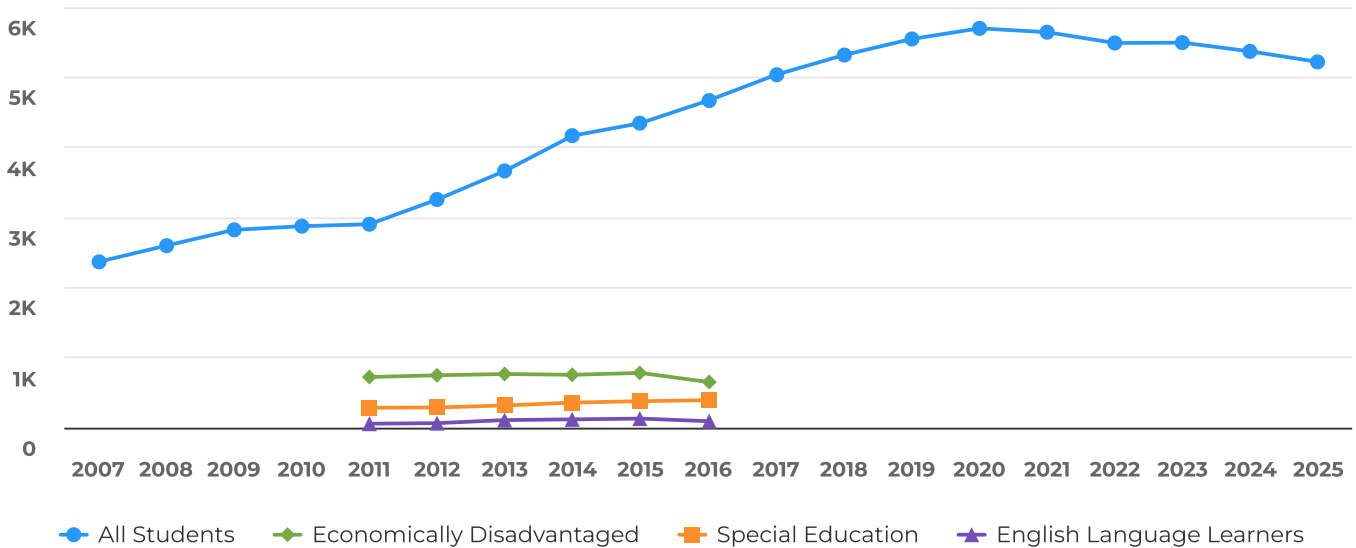
English Language Learner Students



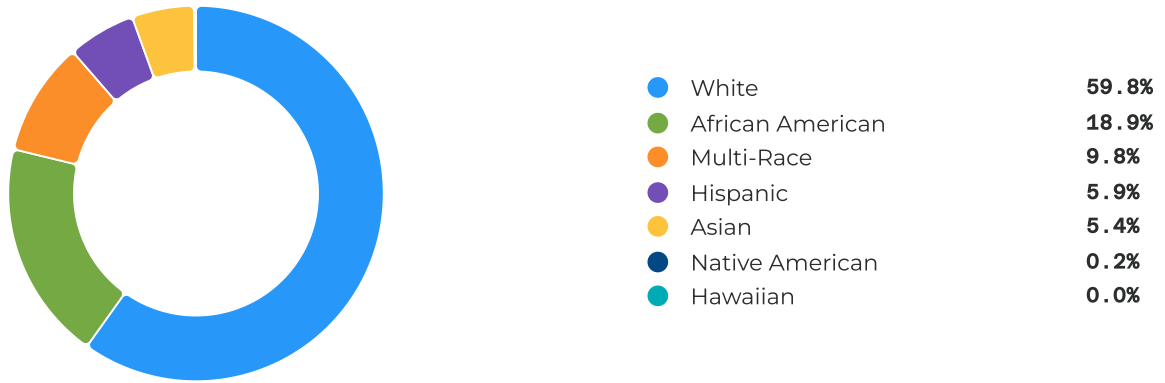
8.4%

Special Education Students (IEP)

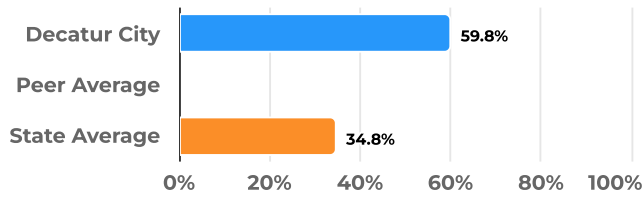
STUDENT POPULATION OVER TIME



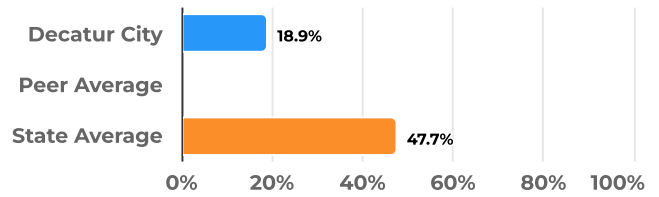
Student Diversity



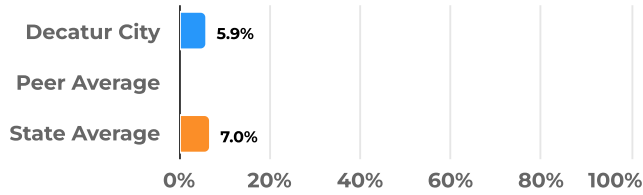
White



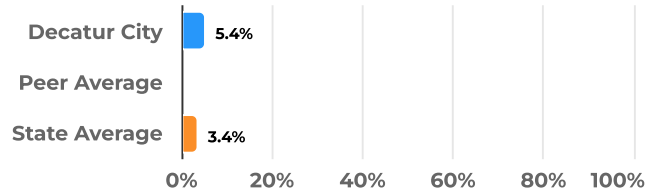
African American



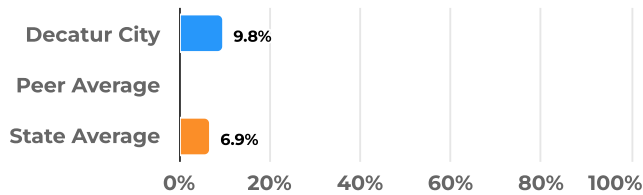
Hispanic



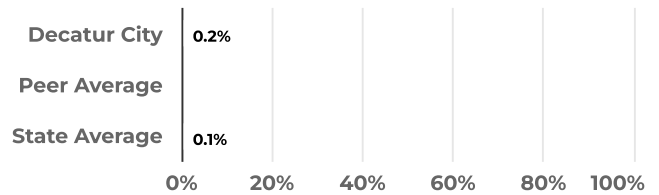
Asian



Multi-Race



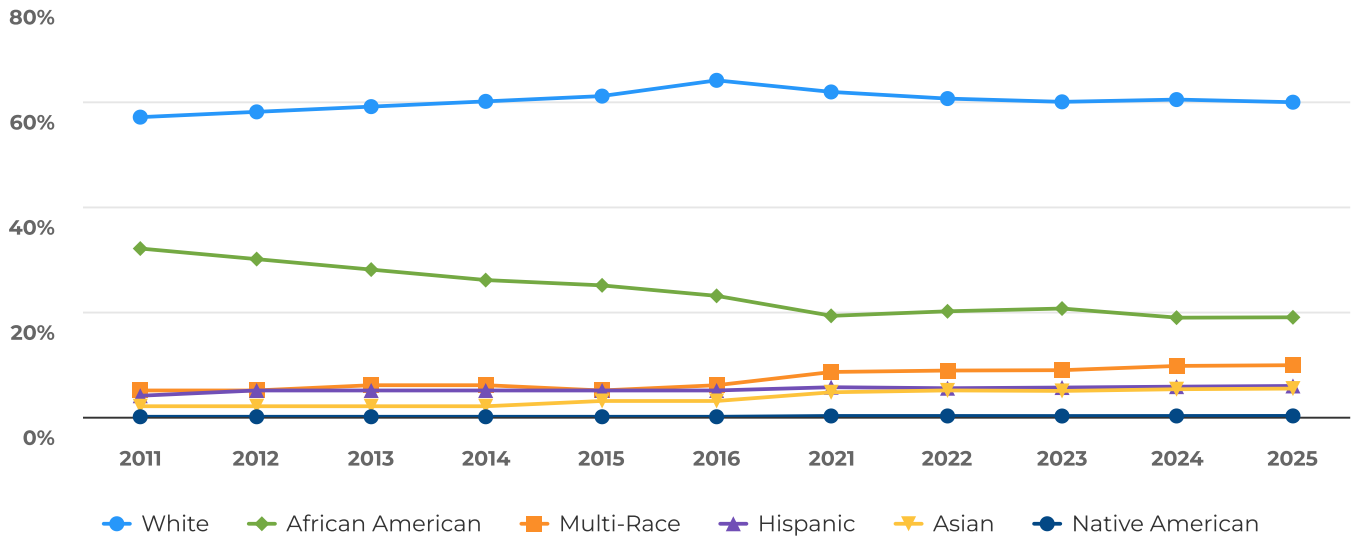
Native American



Hawaiian



STUDENT DIVERSITY OVER TIME



* Data Source: Governor's Office of Student Achievement

QBE Made Simple

What Is QBE?

QBE is the acronym for the **Quality Basic Education funding formula**, currently used to allocate state funds to local school systems for the education of public school students. The Quality Basic Education Act was enacted into law by the 1985 session of the Georgia General Assembly. The act set out the provisions for educational funding for grades kindergarten through 12. Pre-K is not funded through QBE.

Who Calculates QBE?

QBE funding is calculated by the state of Georgia.

How Is QBE Calculated:

Step 1. Student FTE Count

Count the full-time equivalent of students at each school for all education programs.

Step 2. Review Program Weights

QBE is divided into two parts:

Amounts based on the number and types of students (grade-specific, special education

Training and experience (T&E) of staff

Georgia utilizes a state funding formula based on the full-time equivalent (FTE) student counts in 19 instructional programs. Cost components are identified for each program. Programs are weighted to reflect estimated costs associated with each program.

Step 3. Multiply the Number of Students Counted in Each QBE Program x the Per Student Revenue

Student counts are submitted by each school district twice a year (October and March). Based on the collected FTE counts, a formula is used to calculate the amount of funding (3 Count). The FTE count records the actual classes the students are attending for six segments of the school day. FTEs are then multiplied by the QBE funding amount for each QBE program. This will yield the amount of QBE funds earned for students. Training and experience is calculated separately and added to the student portion.

Step 4. The State Adds Additional Funding for Indirect Costs

Indirect school district costs include, but are not limited to, maintenance, school/central administration, media, and professional development.

Step 5. The State Deducts the Local 5 Mill (LFMS) Share Amount

Since FY 2013, the legislature has proposed budgets that deduct the equivalent of a 5 mill levy (LFMS) from the QBE formula earnings.

Step 6. The State Adds Funding for State Categorical Grants

City Schools of Decatur has state categorical grant funding for transportation and nursing.

Illustration of Steps to Calculate QBE

Step 2: Review Program Weights

Program	Weight
Kindergarten	1.6532
Kindergarten EIP	2.0382
Grades 1-3	1.2859
Grades 1-3 EIP	1.7955
Grades 4-5	1.0358
Grades 4-5 EIP	1.7892
Grades 6-8	1.0281
Middle School	1.1317
Grades 9-12	1.0000
Vocational Lab	1.1907
Remedial	1.3099
Alternative	1.4727
Special Ed Cat I	2.3828
Special Ed Cat II	2.7933
Special Ed Cat III	3.5559
Special Ed Cat IV	5.7624
Gifted	1.6609
ESOL Program	2.5096

Step 1: Student FTE Count

Georgia State Department of Education
Earnings Report for FY 2025

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$1,101.67

Direct Instructional Cost	FTE	SALARY	OPERATING	QBE FORMULA	LOCAL 5 MILL	STATE FUNDING	Teacher	Ed. Serv.	Class.	Tech. Serv.	
Kindergarten EIP	262	2,288,440	22,236	2,410,676	514,240	1,896,436	16.00	3.00	0.00	0.00	
Kindergarten	1	99,397	501	100,300	11,839	88,461	0.49	0.25	0.00	0.00	
Grades 1-3 EIP	344	2,812,281	22,551	2,834,832	1,207,242	4,042,074	46.68	2.25	1.80	2.77	
Grades 1-3	24	222,822	1,621	224,443	78,467	145,976	1.66	0.12	0.20	0.22	
Grades 4-5 EIP	502	4,144,750	41,658	4,186,408	1,108,481	3,077,927	33.74	1.72	1.52	1.94	
Grades 4-5	27	282,883	1,851	284,734	82,321	202,413	2.45	0.38	0.30	0.32	
Middle School	0	0	0	0	0	0	0.00	0.00	0.00	0.00	
Grades 9-12 EIP	2087	1,811,744	18,142	1,829,886	1,106,610	4,036,496	46.20	2.25	1.80	2.77	
Grades 9-12	1127	1,036,228	128,220	1,164,448	1,229,249	4,393,697	48.00	2.50	1.50	1.50	
Vocational Lab	254	1,271,022	71,577	1,342,599	288,210	1,054,389	11.22	3.50	0.00	0.00	
Remedial	114	1,097,442	28,322	1,125,764	342,127	783,637	14.28	0.20	0.10	0.10	
Alternative	211	1,811,744	1,760	1,813,504	78,229	1,735,275	1.72	0.20	0.10	0.10	
Special Ed Cat I	183	1,159,180	31,240	1,190,420	717,212	473,208	30.00	0.50	0.10	0.10	
Special Ed Cat II	14	890,988	11,130	902,118	188,000	714,118	8.00	0.20	0.10	0.10	
Special Ed Cat III	0	0	0	0	0	0	0.00	0.00	0.00	0.00	
Special Ed Cat IV	207	1,811,744	18,142	1,829,886	1,106,610	4,036,496	24.00	1.20	0.50	0.50	
Gifted	38	282,883	2,100	284,983	27,240	257,743	1.40	0.20	0.10	0.10	
ESOL Program	67	430,808	4,714	435,522	11,839	423,683	1.00	0.10	0.00	0.00	
Other Ed. Services	20	444,221	1,900	446,121	37,242	408,879	4.14	0.20	0.10	0.10	
Supplemental Services	0	0	0	0	0	0	0.00	0.00	0.00	0.00	
TOTAL DIRECT INSTRUCTIONAL	6,420	42,844,952	599,717	43,444,669	8,703,583	52,148,252	152.11	12.10	4.82	6.79	
PERSONNEL COST											
Salary	1,024,461	0	1,024,461	300,000	1,424,461		1.00	0.00	1.00	2.00	2.00
Benefits	2,386,528	27,183	2,413,711	468,162	2,881,873		0.00	0.00	0.04	0.04	
Health/Ret	1,432,821	1,522,821	2,955,642	348,540	3,304,182		1.00	0.00	0.04	0.04	
Supp. Serv. (SALARIED COSTS)	4,178,811	1,997,986	6,176,797	1,211,201	4,965,596		1.00	0.00	0.04	0.04	
NON-SALARIED PERSONNEL	890,419	74,976	965,395	222,839	742,556						
STAFF & PROFESSIONAL FEES	244,863	244,863	489,726	42,549	247,177						
STAFF & PROFESSIONAL FEES	197,719	197,719	395,438	33,785	161,653						
NON-TEACHING PERSONNEL	1,000,000	1,000,000	2,000,000	1,000,000	3,000,000						
Other Fees Payable	0	0	0	0	0						
Other System Adjustment	0	0	0	0	0						
QBE FORMULA EARNINGS	48,070,669	2,712,240	49,782,909	11,342,119	61,125,028		152.11	12.10	4.82	6.79	
OPERATIONAL EXPENSES											
Supp. Transportation (gas, insurance, toll, etc.)	10,000	0	10,000	0	10,000						
Supp. Transportation (gas, insurance, toll, etc.)	10,000	0	10,000	0	10,000						
Supp. Services	0	0	0	0	0						
Supp. Services	0	0	0	0	0						
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION	58,080,669	2,712,240	60,792,909	11,342,119	72,135,028						
Education Acquisition (rolling back)	40,447,389	0	40,447,389	0	40,447,389						
TOTAL STATE FUNDING BY THIS ACCOUNTING YEAR	40,447,389	0	40,447,389	0	40,447,389						
Charter Commission (GASIS) - State	0	0	0	0	0						
Charter Commission (GASIS) - State	0	0	0	0	0						
Charter Commission (GASIS) - State	0	0	0	0	0						
Local Charter Commission	0	0	0	0	0						
Local Charter Commission	0	0	0	0	0						
State Commission/Charter Supplement	0	0	0	0	0						
TOTAL EARNINGS ON THIS ACCOUNTING YEAR	40,447,389	0	40,447,389	0	40,447,389						

Step 3: Step 1 x Step 2 x (1+CCPS T&E Factor) = QBE Direct Instruction

Step 4: State Adds Addtl'l Funding

Step 5: Deduct Local 5 Mill Share

Step 6: Add Categorical Grants

Total QBE Formula Earnings

Total QBE Earnings

Earned Positions

Most Recent QBE Sheet

Georgia State Department Of Education
Earnings Sheet for FY 2025

5/14/2024

School System: 773 - Decatur City		FY25 Initial						Eamed Positions				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,191.67								
		Earnings (\$)						Grades K-12												
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	282	2,388,449	22,038	2,410,487	514,049	1,896,438	18.80		0.83	0.28										
Kindergarten Early Intr Pgm	5	55,357	391	55,748	11,889	43,859	0.45		0.01	0.00										
Primary Grade(1-3) Pgm	844	5,873,381	72,501	5,945,882	1,267,962	4,677,920	49.65	2.45	1.88	0.77										
Primary Grd Early Intr(1-3) Pgm	34	353,680	2,921	356,601	78,047	280,554	3.09	0.10	0.08	0.03										
Upper Elementary Grd(4-5) Pgm	592	3,144,799	41,689	3,186,488	679,536	2,506,952	25.74	1.72	1.32	0.54										
UppElem Grd Early Intr(4-5)	27	280,883	1,901	282,784	60,301	222,483	2.45	0.08	0.06	0.02										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	925	5,581,154	85,140	5,626,294	1,199,838	4,426,456	46.25	2.68	2.06	0.84										
High School Gen Educ(9-12)	1,127	5,036,235	128,028	5,764,263	1,229,280	4,535,003	49.00		2.50	1.02										
CTAE(9-12) PGM	224	1,277,022	73,517	1,350,539	288,010	1,062,529	11.20		0.50	0.20										
Students with Disab Cat I	114	1,567,482	28,382	1,595,864	340,327	1,255,537	14.25		0.25	0.10										
Students with Disab Cat II	21	353,757	2,758	356,515	78,029	280,486	3.23		0.05	0.02										
Students with Disab Cat III	153	3,335,199	31,243	3,366,442	717,912	2,648,530	30.60		0.34	0.14										
Students with Disab Cat IV	24	866,586	10,138	876,724	186,966	689,758	8.00		0.05	0.02										
Students with Disab Cat V	8	109,999	3,379	113,378	24,178	89,200	1.00		0.02	0.01										
Gifted Student Category VI	937	8,693,734	94,543	8,788,277	1,874,148	6,914,129	78.08		2.08	0.85										
Remedial Education Pgm	36	269,626	2,068	271,694	57,940	213,754	2.40		0.08	0.03										
Alternate Education Pgm	57	426,908	4,014	430,922	91,896	339,026	3.80		0.13	0.05										
Eng Spkrs of Other Lang.(ESOL)	29	454,321	1,866	456,187	97,242	358,945	4.14		0.06	0.03										
Spec Ed. Itinerant				0	0	0														
Spec Ed. Supplemental Speech				0	0	0														
TOTAL DIRECT INSTRUC.	5,439	40,648,552	586,317	41,234,869	8,793,560	32,441,309	352.13	7.03	12.10	4.93	Supt.	Asst Supt.	Prin.	Asst Prin.	Secy.	Accnt.	VT/8W	Psych.	Sp Ed Lgr	Media Center
INDIRECT COST																				
Cent. Admin		1,828,461	0	1,828,461	389,929	1,438,532					1.00	4.00			1.00	1.00	2.20	2.20	6.29	
School Admin		2,290,526	37,163	2,327,689	496,392	1,831,297							9.00	8.94	10.44					
Facility M & O			1,620,821	1,620,821	345,649	1,275,172														
Sub Total (INDIRECT COST)		4,118,987	1,657,984	5,776,971	1,231,970	4,545,001					1.00	4.00	9.00	8.94	11.44	1.00	2.20	2.20	6.29	9.05
MEDIA CENTER PGM		968,413	74,939	1,043,352	222,500	820,852														
20 DAYS ADDITIONAL INSTRUCTION		294,693		294,693	62,845	231,848														
STAFF & PROFESSIONAL DEV				157,313	33,548	123,765														
PRINCIPAL STAFF & PROF. DEV				3,497	746	2,751														
MIDTERM HOLD HARMLESS																				
One Time Payment						0														
Charter System Adjustment				657,057		657,057														
QBE FORMULA EARNINGS		46,030,645	2,319,240	48,349,885	10,345,169	38,004,716	352.13	7.03	12.10	4.93	1.00	4.00	9.00	8.94	11.44	1.00	2.20	2.20	6.29	9.05
CATEGORICAL GRANTS																				
0) Pupil Transportation Pgm (Includes 6 Drivers and bus replacement funds of				153,801		153,801														
Sparsity - Regular				0		0														
Nursing Services				125,815		125,815														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				49,447,398		39,102,199														
Education Equalization Funding Grant				0		0														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				49,447,398		39,102,199														
Charter Commission /GADOE Admin - State						0														
Military Counselors						0														
Local Charter Supplement						0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				49,447,398		39,102,199														
							NOTES													
							1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.													
							2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1,760.00 for an annual funding amount of \$21,120 in QBE under appropriation in FY25(HB 916).													
							3. Teacher Retirement is funded at 20.78% in QBE in FY 2025 (HB 916).													
							Total T&E 23,075,985 includes T&E 13,191,825 and HI 9,884,160													



Personnel Summary

City Schools of Decatur (CSD) is an independent public school district that serves all the children and youth within the 4.5-square-mile area of Decatur, Georgia. An urban town of approximately 25,000 residents, the City of Decatur is a historic city of homes, schools, and places of worship with a thriving business community located east of downtown Atlanta. Decatur offers a traditional small-town atmosphere, and the sophistication and excitement of a college town, along with all the benefits of living in a major metropolitan area.

CSD teachers are among the finest professionals in the field. Over 70% of the district's teachers hold advanced degrees, most have multiple years of classroom experience, and a number of them hold multiple certifications. The average years of experience among teachers across the district is 13 years.

The district currently employs approximately 889 staff members. Overall, the workforce is composed of 47.9% White and 46.3% Black employees across all roles. However, among the 432 classroom teachers, only 24.6% identify as Black, highlighting a significant disparity. Despite efforts to diversify through increased partnerships with historically Black colleges and universities (HBCUs), this data reflects a broader national challenge in recruiting minority educators. It also reinforces the district's commitment to improving teacher retention, sustaining strategic recruitment, fostering inclusivity, and advancing racial equity, all essential to ensuring success for every student.

As part of the new superintendent's strategy to ensure strategic priorities are met, the following organizational changes for FY26 include the following:

- Elimination of assistant principals at the K-2 schools
- Restructuring of the MTSS department
- Addition of two student outcomes support positions at K-5 schools
- Addition of three security associates
- Addition of PE paraprofessional (Fifth Avenue Upper Elementary)
- Addition of classroom teacher (Talley Street Elementary)
- Addition of executive director of school improvement
- Movement of director of assessment and accountability to interim middle school principal
- Movement of middle principal to upper-elementary principal
- Movement of upper-elementary principal to director of assessment and accountability

Five Years of Allotment by CPI

Job Codes	Job Code Description	FY21 Total Employees	FY22 Total Employees	FY23 Total Employees	FY24 Total Employees	FY25 Total Employees
80	Teaches regular education pre-kindergarten students.	10	11	10	9	9
85	Teaches regular education kindergarten students.	19	16	13	12	12
100	Teaches students in any combination of grades K through 5 combined in the same classroom.	35	21	20	21	16
101	Teaches students in grade 1	21	20	19	21	18
102	Teaches students in grade 2.	23	25	22	22	20
103	Teaches students in grade 3.	24	22	17	18	19
104	Teaches students in grade 4	22	20	18	21	20
105	Teaches students in grade 5.	21	23	22	22	19
106	Teaches students in grade 6	14	14	12	13	13
107	Teaches students in grade 7	19	18	18	18	18
108	Teaches students in grade 8	9	12	11	12	12
109	Teaches students in grade 9.	3	4	4	4	4
112	Teaches students in grade 12.				1	1
113	Teaches students in any combination of grades 6 through 8 combined in the same classroom	28	27	29	27	27
114	Teaches students in any combination of grades 9 through 12 combined in the same classroom.	84	87	90	95	95
115	Teaches Jr. ROTC.	2	2	2	2	2
116	Teaches extended day period in any high school subjects, and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural State Grant funds).	5	4	3	3	3
117	Teaches extended day in any subject for grades 6 through 8, and earns extra pay for this through Fund Code 76 (Career, Technical and Agricultural Education State Grant funds).	1	1	1	1	1
122	Serves as the In-School Suspension teacher for students in any grade level.	1	1	2	2	2

Five Years of Allotment by CPI

123	Teaches a Career, Technical and Agricultural Education Subject to students in grades 6 through 8.	3	3	3	4	4
124	Coordinates work-based learning placements connected to school-based learning opportunities for student enrolled in the state-approved work-based learning courses.	1	1	1	1	1
130	Teaches Art, Music, or Physical Education to students in grades P through 8.	28	31	26	28	28
132	Teaches students in grades 1-3 Early Intervention Program (EIP) .	20	21	19	16	16
133	Teaches students in the 4th and 5th grade Early Intervention Program (EIP).		5	4	3	3
135	Assists the principal and collaborates with lead teachers to support instructional needs at the local school.	1			1	1
141	Teaches Students with disabilities to pre-school students.	3	3	3	2	2
144	Teaches students in the ESOL program.	3	3	3	6	6
146	Teaches students in the Gifted Student Program (students who meet eligibility criteria for gifted students established in Department of Education Rule 160-4-2-.08) in grades pre-school through 5.	11	15	13	13	13
147	Teaches students in the Gifted Students Program (students who meet eligibility.	6	6	5	6	6
148	Teaches students in the Gifted Student Program (students who meet eligibility criteria for gifted students established in Department of Education Rule 160-4-2-.08) 9 through 12.	14	13	13	12	12
150	Teaches any Career, Technical and Agricultural Education subject to students in grades 9 through 12.	7	7	9	9	9
156	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 191.	1			4	4
157	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 110.	30	39	34	43	43

159	Teacher of students with a Specific Learning Disability for any grade level.	1	1	1	1	1
160	Teacher of students with Mild Intellectual Disabilities for any grade level.	1	1	1	1	1
161	Teacher of students with Moderate Intellectual Disabilities for any grade level.	3	3	3	2	2
162	Teacher of students with Severe Intellectual Disabilities for any grade level.				1	1
171	Teacher of students with different areas of disability - for example, teacher of EBD students and SLD students in the same classroom.	65	66	60	62	62
309	Leads and manages health care services and staff at the district level. Must be Registered Nurse. (If also staffs a school clinic full-time, use job code 409).			1	1	1
398	Works to improve graduation rates for all population subgroups within the school by gathering and analyzing data for individual students; identifying potential barriers to graduation; developing and implementing individual intervention strategies, and working with students to develop graduation and achievement plan to include the best program to meet academic and postsecondary goals.	1				
399	Secretary for the Superintendent of School System	2	1	1		
347	Responsible for planning, coordinating, and scheduling staff development activities for the school.				3	3
400	Counsels students in grades P through 5.	8	8	10	11	11
401	Counsels students in grades 6 through 8.	4	2	2	2	2
402	Counsels students in grades 9 through 12.	5	5	5	7	7
405	Measures and interprets students' intellectual, emotional, and social development, diagnoses educational disabilities, and collaborates in the planning of educational programs.	6	6	6	6	6

Five Years of Allotment by CPI

407	Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	3	3	3	4	4
408	Supports the student, family, and school in the coordination and delivery of collaborative-based community services.			1	2	2
409	Coordinates health care services and health education services. Must be a Licensed Practical Nurse or Registered Nurse. May be a district, contract, hospital, or public health employee. Does not include Special Education Nurse.(If not licensed, use Job Code '444'.)	10	11	8	7	7
410	Manages or assists in the planning, preparation, and serving of school meals.	40	43	34	37	37
413	Coordinates the efforts of teachers, parents, and other school personnel in supporting students in Title I and EIP programs.	1	1	2	3	3
415	Assists with the system-wide collection, processing, and reporting of information.	3	3	3	3	3
420	Supports the principal or other certified school personnel with general office management.	2	2	1	2	2
425	Supports the principal or other certified school personnel with the management of financial records.	1	1	1	2	2
429	Assists with the collection and data entry of student or administrative information.	1	1			
430	Supports the principal or other certified school personnel with record-keeping and other clerical activities.	14	16	17	18	18
431	Supports the business services department with record keeping and other clerical activities at the system level.	2	2	2	1	1
434	Assists Pre-Kindergarten teachers in instructional activities.	10	9	7	5	5
435	Assists teachers and other certified personnel in instructional activities.	55	59	53	62	62

Five Years of Allotment by CPI

440	Manages the use, purchasing, and inventory of teaching and learning resources including books, non-print media, and equipment.	8	8	8	9	9
443	Assists the Librarian/Media Specialist in the capacity of clerical duties.	1	1	4	3	3
444	Assists in providing health care services and health education services to students, families, and community. May be a district, contract, hospital, or public health employee. Does not include Special Education Nursing Assistant or Health Technician. (If LPN or RN, use Job Code '409'.)	6	6	2	4	4
445	Assists teachers with incorporating various types of technology into the instructional program.	10	10	10	10	10
447	Responsible for planning, coordinating, and scheduling staff development activities for the school system.			1	1	1
451	Assists any support services person with clerical duties.	7	7	7	8	8
455	Manages the plant operations and maintenance of the facilities.	3	5	4	4	4
456	Maintains and operates building, grounds, equipment, print shop, etc.	5	8	7	7	7
457	Cleans and maintains the overall facility.	45	47	41	35	35
460	Manages the school transportation system.	1	1	1	1	1
461	Responsible for the operation of a school bus.	19	20	11	16	16
463	Assists the Transportation personnel in the capacity of clerical duties.		1	3	2	2
464	Assists in transportation-related activities; includes bus monitors.	4	5	5	5	5
465	Manages the operation of school system financial accounting, purchasing, or any other business management activities.	1	1	1	1	1
466	Assists in managing the operation of school system financial accounting, purchasing, or any other business management activities or is responsible for one of the departments in business services.	2	2	3	4	4

Five Years of Allotment by CPI

470	Manages or is otherwise employed in any aspect of the selection, identification, or appraisal of the overall goals, priorities, and objectives of the school system.				1	1
471	Manages or is otherwise employed in any aspect of program research.	1	1	1	1	1
473	Manages or is otherwise employed in any aspect of personnel administration.	3	3	4	5	5
475	Coordinates special education staff and services; provides information/assistance to the special education program.					
477	Assists the school nutrition department in record keeping and other clerical duties.	1	1	1	1	1
478	Manages the School Food Service Program at the local school.	5	5	4	4	4
480	Provides diagnostic services to students who meet eligibility requirements in the area of Speech-Language Impairments.	8	8	9	9	9
482	Provides services to students to promote motor coordination, posture, proper positioning, mobility, and functional independence.	1	1	1	1	1
483	Provides services to students to improve quality of movement, fine motor functioning, and independence in activities of daily living.	1	1	1	2	2
485	Provides instruction that enables students to develop skills and abilities for leisure/ recreation purposes.		2	2	1	1
487	Provides clerical services to general administration area of the school system.	2	2	2	2	2
488	Serves as or supports liaison between school system and the general public including the media.	2	1	1	2	2
490	Provides or assists in providing security services for a school or a school system.				2	2
495	Serves as or supports the system or school athletic program.		1	1	1	1
497	Assists the school or district with the implementation of the After-School Program	1	4	3	3	3

Five Years of Allotment by CPI

499	Supports Community Services personnel with general office management.	1	1	1	1	1
600	Serves as the chief executive officer of the school system.	1	10	1	1	1
601	Assists the chief executive officer of the school system with administrative duties as Deputy, Associate, Assistant, or Area Superintendent.	1			2	2
604	Serves as the chief executive officer of the technical institute.	1				
610	Serves as administrative head of a school. Responsible for the coordination and direction of all school activities.	9		10	10	10
612	Serves as the administrative head of a Pre-Kindergarten program or school.			1	2	2
615	Assists the principal in coordinating and directing school activities.	9	9	16	16	16
620	Coordinates the development and improvement of the programs of studies, co-curricular activities, and instructional services of the school system.	1	1	2	1	1
621	Manages a part of the curriculum for a school or a school system. Provides leadership and guidance for the purpose of improving the performance of the instructional staff members. Also includes Department Heads.	20	24	26	20	20
622	Manages/coordinates the school safety program for the school system.		1	1	1	1
630	Manages some aspect of the food services program for the school system, including dietitian, nutritionist, food services supervisor, and director of food services.	1	1	1	2	2
640	Manages and directs the school system program for eligible students with disabilities.				1	1
641	Manages and directs the guidance and counseling program, discipline program, and/or other student services for the school system.	1	1	1	2	2
642	Directs the School Improvement program for a school system or a group of school systems.	7	7	5	2	2

Five Years of Allotment by CPI

643	Manages and directs activities related to information technology and technology specialists.	1	1	1	1	1
648	Manages and directs the Title I (Elementary and Secondary Education Act of 1995) program.	1	1	1	1	1
680	Manages and directs the athletics/sports program for the school system	2		1	1	1
		900	928	874	924	911

School-Based Allotments

Allotments

For the 2025-2026 school year, schools will use the staffing formula outlined below to staff their buildings.

Grade/Subject	Class Size
K-3	23
Grades 4-5	25
Grades 6-8	26
Grades 9-12	28

Elementary Schools

Pupil/General Ed Classroom Teacher Ratios:

Kindergarten - Grade 3: 23 to 1

Total general education enrollment \div 23 = # teachers (rounded up to the nearest whole)

Grades 4-5: 25 to 1

Total general education enrollment \div 25 = # teachers (each grade level is calculated separately, rounded up to the nearest whole)

Middle School

Pupil/General Ed. Classroom Teacher Ratios:

Grades 6-8 interdisciplinary teachers (IDT): 26 to 1

Total general education enrollment \div 26 = # teachers (rounded to the nearest whole)

High Schools

Pupil/General Ed. Classroom Teacher Ratios:

Grades 9-12: 28 to 1

Total general education enrollment \times 6 \div 5 \div 28 = # teachers (rounded to the nearest whole)

Baseline Allocations

Baseline allocations is staffing that a school must have in order to operate at its core of instructional and operational needs.

Position	Elementary	Upper Elementary	Middle	High
Principal	1 per building	1 per building	1 per building	1 per building
Assistant Principal	1 - 500 = 0.0 501 - 1,000 = 1.0 1,001 - 1,500 = 2.0 1,501 - 2,000 = 3.0	1 - 500 = 1.0 501 - 1,000 = 2.0 1,001 - 1,500 = 3.0 1,501 - 2,000 = 4.0	1 - 500 = 1.0 501 - 1,000 = 2.0 1,001 - 1,500 = 3.0 1,501 - 2,000 = 4.0	1 - 500 = 1.0 501 - 1,000 = 2.0 1,001 - 1,500 = 3.0 1,501 - 2,000 = 4.0
Administrative Intern	N/A	N/A	N/A	N/A
School Manager	1 per building	1 per building	1 per building	1 per building
Bookkeeper	N/A	1 per building	1 per building	1 per building
Attendance Clerk	N/A	N/A	N/A	1 per building
Receptionist	N/A	N/A	N/A	1 per building
Principal Admin Assistant	N/A	N/A	1 per building	1 per building
Registrar	N/A	N/A	1 per building	1 per building
Clinic Aide	N/A	N/A	1 - 2,000 = 1.0 2,001 - 4,000 = 2.0	1 - 2,000 = 1.0 2,001 - 4,000 = 2.0
Counselor	1 per building	2 per building	1 per 450 students	1 per 450 students
Nurse	1 per building	1 per building	1 per building (additional nurse's aide will be added in buildings with more than 800 students)	1 per building (additional nurse's aide will be added in buildings with more than 800 students)
CTAE Teachers	N/A	N/A	6-8 FTE in CTAE courses divided by 20	9-12 FTE in CTAE courses divided by 20
Gifted Specialist	K-12 FTE in Gifted Program divided by 12; each school will be allotted at least one gifted teacher.	K-12 FTE in Gifted Program divided by 12; each school will be allotted at least one gifted teacher.	K-12 FTE in Gifted Program divided by 12; each school will be allotted at least one gifted teacher.	K-12 FTE in Gifted Program divided by 12; each school will be allotted at least one gifted teacher.

Position	Elementary	Upper Elementary	Middle	High
ESOL Teachers	Program divided by 7 (the district will pool FTE allotment to staff the program at the district level in order to maximize staffing)	Program divided by 7 (the district will pool FTE allotment to staff the program at the district level in order to maximize staffing)	Program divided by 7 (the district will pool FTE allotment to staff the program at the district level in order to maximize staffing)	Program divided by 7 (the district will pool FTE allotment to staff the program at the district level in order to maximize staffing)
MTSS Lead	N/A	1 per building	1 per building	1 per building
Student Outcome Support	2 Itinerant staff This data analyst will identify data trends and support schools in addressing best practices for successful outcomes	1 Itinerant staff	N/A	N/A
Specials/ Connections	Special teachers are allotted based on the state QBE formula. At a minimum, each school will be allotted PE, Art, Music, and Spanish. Based on student enrollment, shared locations may be necessary.	Special teachers are allotted based on the state QBE formula. At a minimum, each school will be allotted PE, Art, Music, and Spanish. Based on student enrollment, shared locations may be necessary.	Connection teachers are allotted based on the state QBE formula. If 3 connection teachers are not earned, a minimum of 3 will be allotted. Three connection teachers must be band, orchestra, and chorus.	Connection teachers are allotted based on the state QBE formula. If 3 connection teachers are not earned, a minimum of 3 will be allotted. Three connection teachers must be band, orchestra, and chorus.
ROTC Teacher	N/A	N/A	N/A	1 per building (additional staff based upon student enrollment)
Instructional Coach	1 per building	2 per building	2 per building	3 per building
Media Specialist	1 per building	1 per building	1 per building	1 per building
Media Clerk	1 - 400 = 0.0 401 - 1,000 = 1.0	1 - 400 = 0.0 401 - 1,000 = 1.0	1 per building	1 per building
Paraprofessionals	1 per K class	N/A (see SPED allotments)	N/A (see SPED allotments)	N/A (see SPED allotments)

Position	Elementary	Upper Elementary	Middle	High
EIP Teachers	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing (Funding size 1:11)	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing (Funding size 1:11)	N/A	N/A
REP Teachers	N/A	N/A	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing (Funding size 1:15)	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing (Funding size 1:15)
Special Education Staff	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing	As allotted per the state QBE formula (the district will pool FTE allotments to staff the program at the district level in order to maximize staffing

**Additional Considerations - Projected enrollment may yield to adding or eliminating classrooms.

Per-Pupil Allocations by School

School	FY26 Projected			
Lower ES	Budget	FY25 Enrollment	FY26 Projected	PPE (Budget)
Clairemont	\$21,460	148	129	\$145
Glennwood	\$20,445	141	164	\$145
Oakhurst	\$26,245	181	216	\$145
Westchester	\$20,880	144	126	\$145
Winnona Park	\$34,220	236	217	\$145
Upper ES				
FAVE	\$74,095	511	495	\$145
Talley	\$97,005	669	585	\$145
Middle				
BHMS	\$192,705	1,329	1,283	\$145
High				
DHS	\$271,295	1,871	1,853	\$145

Outstanding Bond Issues

The district has four outstanding bonds:

- Series 2014 Certificate of Participations (COPS)
- Series 2020 Installment Sales Agreement
- Series 2020B URA Bond (School Portion)
- The Public Work Building Lease

The aggregated total for all outstanding bonds is \$32,149,179. All outstanding bonds are scheduled to be paid off by 2046. The summary of the aggregated debt services is as follows:

Aggregate Debt Service					
Fiscal Year	Series 2014 COPS	Series 2020 Installment Sale Agreement	Series 2020B URA Bond (School Portion)	Public Work Building Lease	Total Aggregate Debt Service
2027	\$1,106,538	\$558,898	\$361,215	\$145,926	\$2,172,576
2028	1,105,025	560,664	367,215	145,926	\$2,178,830
2029	1,107,200	562,251	367,765	145,926	\$2,183,142
2030	1,109,200	563,659	368,015	143,292	\$2,184,165
2031	1,107,075	554,888	362,965	143,086	\$2,168,014
2032	1,108,100	556,117	363,035	142,607	\$2,169,859
2033	1,107,700	557,167	367,515	148,767	\$2,181,149
2034	1,105,875	558,038	366,480	153,567	\$2,183,960
2035	1,107,625	553,730	0	157,047	\$1,818,402
2036	1,107,306	554,332	0	158,247	\$1,819,885
2037	1,105,750	554,756	0	159,247	\$1,819,753
2038	1,107,956	0	0	160,047	\$1,268,003
2039	1,108,719	0	0	165,724	\$1,274,443
2040	1,108,038	0	0	169,844	\$1,277,882
2041	1,109,788	0	0	170,684	\$1,280,472
2042	1,104,838	0	0	169,284	\$1,274,122
2043	1,108,400	0	0	170,724	\$1,279,124
2044	1,105,050	0	0	169,884	\$1,274,934
2045	0	0	0	170,844	\$170,844
2046	0	0	0	169,624	\$169,624
Total	\$19,930,181	\$6,134,495	\$2,924,205	\$3,160,298	\$32,149,179

Series 2014 Certificates of Participation

Certificates of Participation. In April 2014, the District entered into an agreement with the Georgia Municipal Association, Inc. (“GMA”). The funding of the agreement was provided by the issuance of \$18,120,000 Certificates of Participation Series 2014 by GMA. The proceeds from the Certificates were used to finance the acquisition and construction of school buildings and facilities for the District and the costs incurred in connection with the execution and delivery of the certificates. The agreement with GMA provides that the District owns their portion of the assets and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. The principal is due in annual installments of \$335,000 to \$1,060,000 beginning in November 2014 and ending May 2044. Interest is payable at rates of 2.00% to 5.25%.

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 465,000	\$ 640,688	\$ 1,105,688
2026	480,000	626,738	1,106,738
2027	505,000	601,538	1,106,538
2028	530,000	575,025	1,105,025
2029	560,000	547,200	1,107,200
2030-2034	3,210,000	2,327,950	5,537,950
2035-2039	3,990,000	1,547,356	5,537,356
2040-2044	4,895,000	641,113	5,536,113
Total	14,635,000	\$ 7,507,608	\$ 22,142,608
Plus: Unamortized Premium	291,493		
Total	\$ 14,926,493		

Series 2020 Installment Sale Agreement

Certificates of Participation (Continued). In January 2010, the District entered into an agreement with the Georgia School Boards Association, Inc. (the "Association"). The funding of the agreement was provided by the issuance of \$10,295,000 Taxable Certificates of Participation, Build America Bonds, Direct Payment, Series 2010 by the Association. The agreement with the Association provides that the District owns their portion of the assets and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. In November 2020, the original Certificates of Participation were fully refunded. The refunding resulted in a decrease of total debt service payments of approximately \$1,649,420 for an economic gain of \$1,435,228. The difference between the cash flows required to service the old debt (refunded debt) and cash flows required to service the new debt (refunding debt) and complete the refunding was determined during fiscal year June 30, 2021 to be \$151,101. The deferred accounting loss on refunding will be amortized over the remaining years to service the debt using the effective interest method. The principal on the new Series 2020 Certificates of Participation is due in annual installments of \$355,000 to \$780,000 beginning in May 2021 to May 2037. Interest is payable at 1.79%.

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 445,000	\$ 115,008	\$ 560,008
2026	455,000	107,042	562,042
2027	460,000	98,898	558,898
2028	470,000	90,664	560,664
2029	480,000	82,251	562,251
2030-2034	2,510,000	279,867	2,789,867
2035-2037	1,605,000	57,817	1,662,817
Total	6,425,000	\$ 831,547	\$ 7,256,547
Plus: Unamortized Premium	74,444		
Total	\$ 6,499,444		

In accordance with the Disclosure Certificate, the District is required to provide continuing disclosures to outside parties. In the event of a failure of the District to comply with any provision of the Disclosure Certificate, the participating underwriter or any beneficial owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the District to comply with its obligations under the Disclosure Certificate. A default under the Disclosure Certificate shall not be deemed a default or an event of default under the Resolution and the sole remedy under the Disclosure Certificate in the event of any failure of any party to comply with the Disclosure Certificate shall be an action to compel performance.

Series 2020B URA Bond (School Portion)

Financed Purchases from Direct Borrowings. The District has entered into a financed purchase agreement for buses and under the terms of the agreement the District will assure that the payments of principal and interest are made in a timely manner from August 2021 through July 2028. The total annual payment is \$138,453. The outstanding balance of the financed purchase as of June 30, 2024 is \$633,620.

The District has entered into an installment sales agreement with the City of Decatur. The agreement executed between the District and the City called for the City to construct a central administration facility for the District who, in turn, will be responsible for paying the City amounts equal to the debt service requirements on the Urban Redevelopment Agency Revenue Bonds, Series 2013B. The total annual payments (principal and interest) to be paid to the City of Decatur will range from \$394,231 to \$401,975. During fiscal year ended June 30, 2021, the URA issued \$3,615,000 Series 2020B Bonds, the proceeds of which were used to partially refund the Series 2013B Bonds. The non-refunded portion of the bonds matures January 1, 2023. As of June 30, 2022 the outstanding principal amount on the Series 2013B Bonds was \$245,000. The City defeased \$3,420,000 of the Series 2013B Bonds by placing the proceeds of the refunding issuance in an irrevocable trust to provide for all future debt service payments on the old bonds. The advanced refunding resulted in a decrease of total debt service payments of approximately \$804,863 and an economic gain of \$649,978. The difference between the cash flows required to service the old debt (refunded debt) and cash flows required to service the new debt (refunding debt) and complete the refunding was determined during fiscal year June 30, 2021 to be \$65,413. The deferred accounting loss on refunding will be amortized over the remaining years to service the agreement with the City of Decatur using the effective interest method. The outstanding balance on the Series 2020B Bonds at June 30, 2024 was \$3,255,000.

The future minimum payment obligations as of June 30, 2024 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 404,286	\$ 93,507	\$ 497,793
2026	417,894	81,199	499,093
2027	426,612	68,556	495,168
2028	445,442	55,504	500,946
2029	459,388	41,955	501,343
2030-2034	1,734,998	76,503	1,811,501
Total	\$ 3,888,620	\$ 417,224	\$ 4,305,844

Public Works Building Lease

Lease Liability. The District has entered into an agreement for the purpose of the use of a public works building. Under the terms of the agreement, the District will assure that the payments of principal and interest on the agreement are made in a timely manner through January 2046. The total annual payments range from \$121,605 to \$170,247. The initial lease liability was recorded in the amount of \$2,281,170. As of June 30, 2024, the value of the lease liability was \$2,186,132. The lease has an interest rate of 4%.

Future principal and interest payments to be made on this lease, to maturity, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 34,160	\$ 87,445	\$ 121,605
2026	35,526	86,079	121,605
2027	61,268	84,658	145,926
2028	63,719	82,207	145,926
2029	66,268	79,658	145,926
2030-2034	373,284	356,346	729,630
2035-2039	530,077	272,516	802,593
2040-2044	700,730	150,505	851,235
2045-2046	321,100	19,392	340,492
Total	\$ 2,186,132	\$ 1,218,806	\$ 3,404,938

Performance Measures

Graduation Rate

City Schools of Decatur's 2025 graduation rate of 95.25% represents a 1.2 percentage increase from the previous year's rate of 94.05%. The district's graduation rate was well above the state's graduation rate of 85.7%. According to recent data released by the Georgia Department of Education, City Schools of Decatur ranked second highest in the Metro RESA region and has consistently achieved a graduation rate of 94% or higher for the past decade.

Georgia Milestone Results

City Schools of Decatur remains among the top-performing school districts in the state and among metro Atlanta region districts in all content areas and across all grade levels.

Highlights of the 2024-2025 End-of-Grade (EOG) test results include the district excelling in English language arts (ELA), ranking first in the Metro RESA region for grades 3-8, and placing among the top five statewide in American literature for the same grades. In Math, CSD proudly ranks among the top four districts in the state, with every grade level from 3 to 8 performing at or above pre-pandemic levels. The district also achieved top performance in Metro RESA for grades 3-7 and secured a spot in the top three for 8th-grade math and algebra in End-of-Course (EOC) Tests.




While test scores provide information on student performance, they are not the only way the district measures student learning. This data is a summary presentation of data. City Schools of Decatur has implemented a rigorous instructional framework that places students, content, and teachers in the center, along with core practices for equity as essential components for daily instruction.








Graduation Rates, and EOG and EOC Metrics

HOW DID STUDENT GROUPS IN THE DISTRICT PERFORM?

4-YEAR GRADUATION RATE

5-YEAR GRADUATION RATE

LEGEND
 Subgroup met improvement target
 Subgroup made progress, but did not meet improvement target
 Subgroup did not make progress and did not meet improvement target




	RATE	TARGET	FLAG
ALL STUDENTS	95.25%	90.00%	
AMERICAN INDIAN / ALASKAN NATIVE	N/A	N/A	
ASIAN / PACIFIC ISLANDER	93.33%	N/A	
BLACK	89.19%	90.00%	
HISPANIC	94.74%	90.00%	
MULTI-RACIAL	96.00%	90.00%	
WHITE	98.02%	90.00%	
ECONOMICALLY DISADVANTAGED	84.52%	77.06%	
ENGLISH LEARNERS	Too Few Students	N/A	
STUDENTS WITH DISABILITY	80.00%	90.00%	








CSD has consistently achieved a graduation rate of 94% or higher for the past decade. This year's results further signify the resilience of CSD graduates, who faced unique challenges during their high school journey, including disruptions caused by the pandemic.

HOW DID STUDENT GROUPS IN THE DISTRICT PERFORM?

4-YEAR GRADUATION RATE

5-YEAR GRADUATION RATE

LEGEND
 Subgroup met improvement target
 Subgroup made progress, but did not meet improvement target
 Subgroup did not make progress and did not meet improvement target

	RATE	TARGET	FLAG
ALL STUDENTS	95.63%	90.00%	
AMERICAN INDIAN / ALASKAN NATIVE	Too Few Students	N/A	
ASIAN / PACIFIC ISLANDER	Too Few Students	90.00%	
BLACK	89.42%	90.00%	
HISPANIC	96.55%	90.00%	
MULTI-RACIAL	97.30%	90.00%	
WHITE	98.00%	90.00%	
ECONOMICALLY DISADVANTAGED	84.00%	90.00%	
ENGLISH LEARNERS	Too Few Students	N/A	
STUDENTS WITH DISABILITY	86.84%	90.00%	

HOW DID THE DISTRICT PERFORM ON EACH CONTENT AREA?

AMERICAN LITERATURE 99.43% Participation Rate	90.76	 +36.63
ALGEBRA: CONCEPTS AND CONNECTIONS 98.87% Participation Rate	91.26	
BIOLOGY 98.99% Participation Rate	94.75	 -4.99
U.S. HISTORY 98.31% Participation Rate	94.11	 +8.32

GRADUATION

95.25%

Graduation Rate
All Students (2024)

89.19%

Graduation Rate
Black Students (2024)

94.74%

Graduation Rate
Hispanic Students (2024)

96.00%

Graduation Rate
Multi-Racial Students (2024)

98.02%

Graduation Rate
White Students (2024)

80.00%

Graduation Rate
Students with Disabilities (2024)

ELA

76%

8th-grade students scoring Proficient or
Distinguished in ELA on the GMAS in (2024)

MATH

75%

8th-grade students scoring
Proficient or Distinguished in
Math on the GMAS in 2024



Percentage of Free or Reduced Price Meals

Georgia Department Of Education
 Free and Reduced Price Meal Eligibility
 Free and Reduced Lunch (FRL) - Fiscal Year 2021 -2025 Data Report

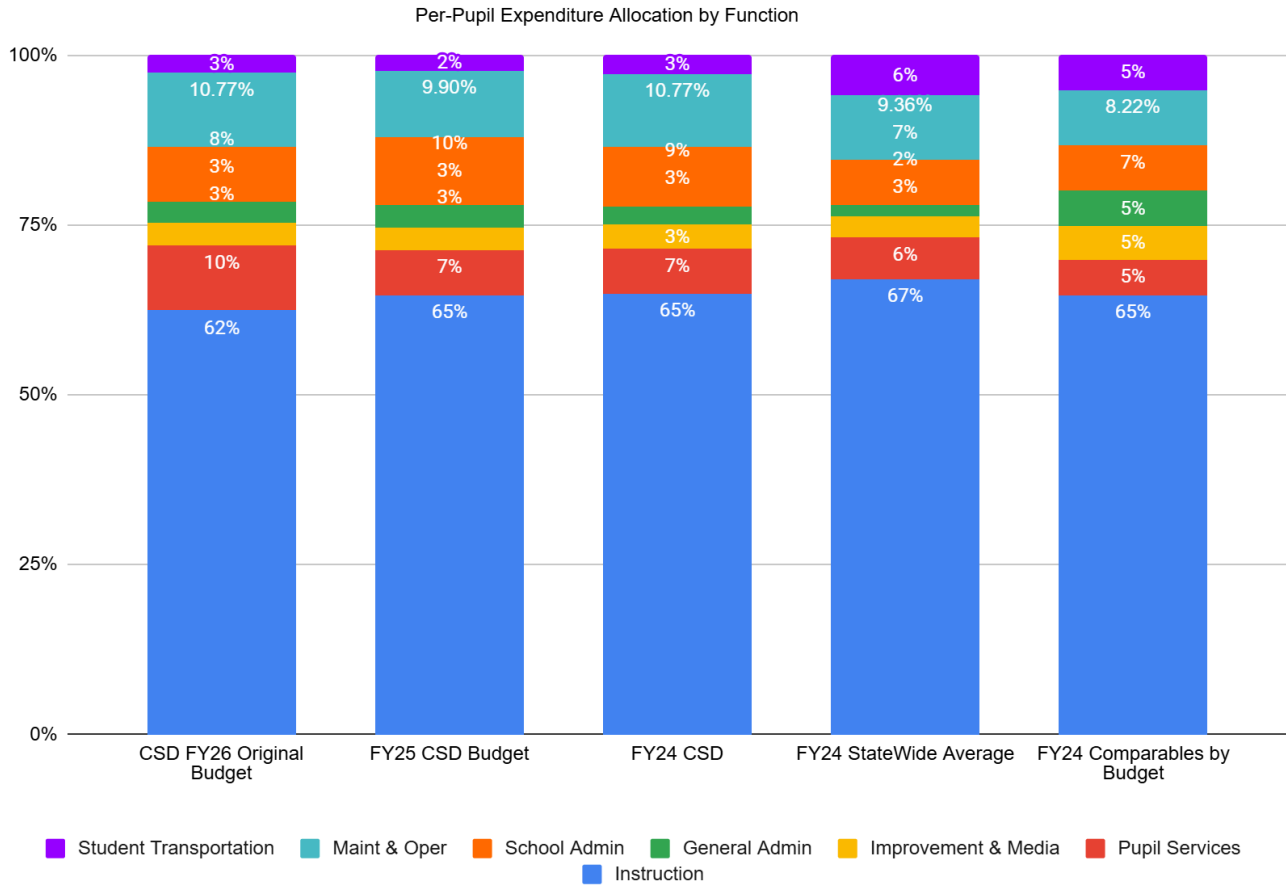
School ID-School Name	FY2021	FY2022	FY2023	FY2024	FY2025
1552 - Beacon Hill Middle School	10.31	9.63	12.85	16.57	15.33
0505 - Clairemont Elementary School	20.49	21.31	29.83	38.32	34.03
3050 - Decatur High School	9.55	8.26	12.41	17.99	16.57
0112 - Fifth Avenue Upper Elementary School	#	5.86	6.38	9.44	11.34
0212 - Glenwood Elementary School	6.78	7.74	10.5	20.56	19.75
0105 - Oakhurst Elementary School	6.51	9.32	11.65	11.95	12.18
0506 - Talley Street Upper Elementary School	9.67	9.33	16.64	17.4	21.19
0115 - Westchester Elementary School	#	#	6.67	6.76	6.43
0405 - Winnona Park Elementary School	#	#	#	6.85	7.98
System Total	8.7	8.6	12.29	16.26	16.04

Notice:

- "#" indicates Free and Reduced Lunch (FRL) percentage is less than 5%.
- "NA" indicates school does not participate in the FRL program.

Per-Pupil Expenditure Allocation

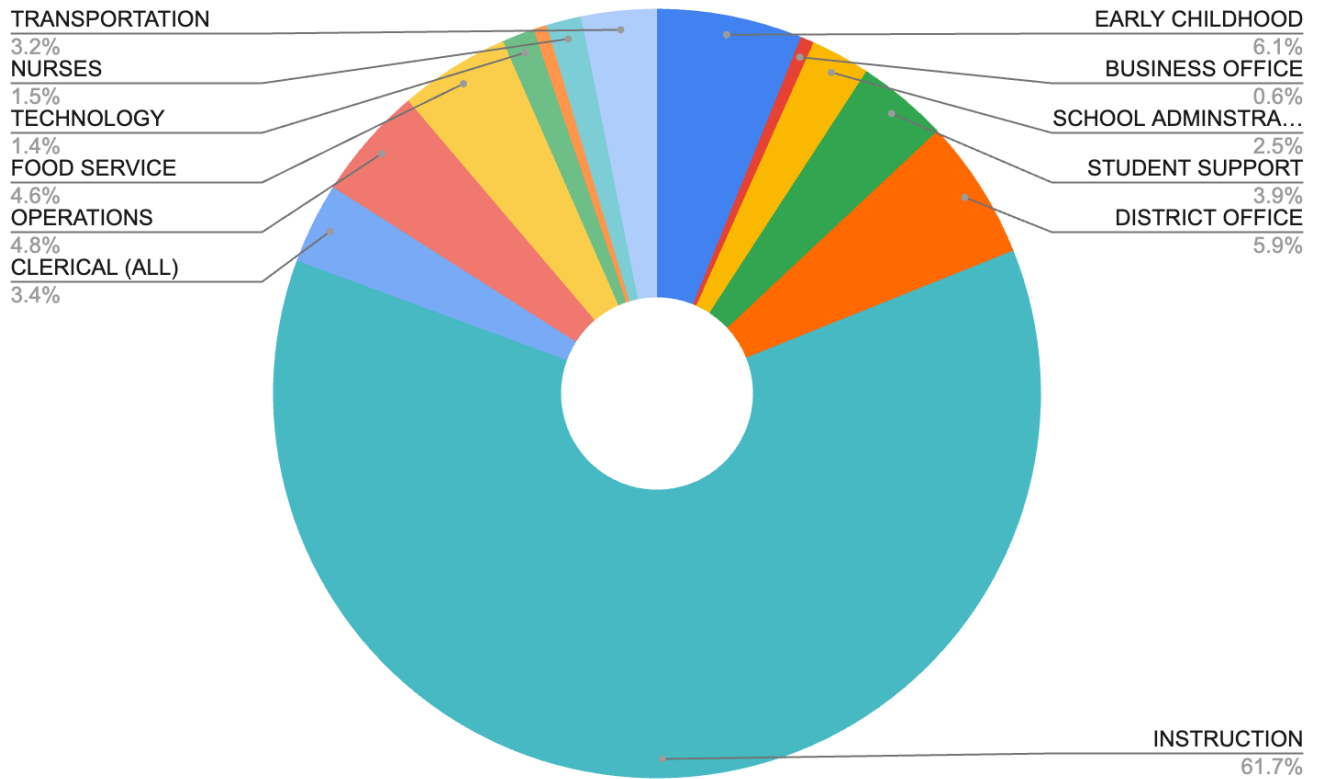
The district's spending in all categories is aligned with the state's spending by category.



Personnel Resource Allocation

For FY26, currently, there are 882 allotments, broken down by the following functions and programs. A strategy of the district is to allocate as much human capital as possible to the function of instruction. On a basic level, functions define "what we do" -- for example, instruction, maintenance, and transportation. Due to decreased allotments based on student enrollment, 61.7% or 544 of all budget allotments continue to be for the function of instruction.

FY26 Allotments



History of the City of Decatur



An urban town of approximately 25,000 residents, the City of Decatur is a small, historic city located in DeKalb County, Georgia, in the eastern part of metropolitan Atlanta. Despite its urban location, the City of Decatur is a historic city of homes, schools, and places of worship with a thriving business community located east of downtown Atlanta. Decatur offers a traditional small-town atmosphere, the sophistication and excitement of a college town, along with all the benefits of living in a major metropolitan area.

Founded in 1823, the City of Decatur has played a prominent role as the seat of DeKalb County and the second-oldest municipality in the Atlanta metro region. The city is located and was named after Stephan Decatur, a popular naval hero of the early 1800s. Transportation has always played an important role for the city. Decatur was originally located adjacent to a regional railroad line running through north and central Georgia. The city was an early depot stop along the Western and Atlantic Railroad which located a major shipping terminal 7 miles to the west in the small town of Terminus, later to be called Atlanta. Decatur's prominent place along rail lines has continued to the modern day as the city grew up around the rail line.

With the city's proximity to Emory University, the Centers for Disease Control and Prevention, and other government agencies, public transportation will continue to shape the face of the area.

Appendix: Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner

may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor in creating a float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity to account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, and counties, but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves, and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.