

DEKALB COUNTY BOARD OF EDUCATION
FY27 Tentative Budget - As of 5.7.2026
Governmental Funds

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	1,035,658,864.87	-	-	-	-	1,035,658,864.87
Sales Taxes	7,500,000.00	156,000,000.00	-	-	-	163,500,000.00
State Funds	599,830,088.74	-	-	-	22,594,103.00	622,424,191.74
Federal Funds	-	-	-	89,080,830.16	98,955,552.70	188,036,382.86
Charges for Services	1,000,000.00	-	-	-	-	1,000,000.00
Investment Earnings	20,000,000.00	18,275,000.00	-	-	-	38,275,000.00
Miscellaneous	3,300,000.00	325,000.00	-	1,612,751.00	1,397,500.00	6,635,251.00
Total revenues	1,667,288,953.61	174,600,000.00	-	90,693,581.16	122,947,155.70	2,055,529,690.47
EXPENDITURES						
Current						
Instruction	1,176,296,080.31	40,462,750.81	-	-	58,608,175.79	1,275,367,006.91
Pupil Services	43,536,352.02	-	-	-	20,183,389.32	63,719,741.34
Improvement of Instructional Services	29,281,400.88	939,625.82	-	-	469,412.00	30,690,438.70
Instructional Staff Training	914,506.97	-	-	-	33,014,864.72	33,929,371.69
Educational Media Services	2,123,340.03	-	-	-	25,012.54	2,148,352.57
Federal Grant Administration	-	-	-	-	5,365,639.77	5,365,639.77
General Administration	49,069,914.92	-	-	-	1,194,919.00	50,264,833.92
School Administration	1,429,054.54	-	-	-	186,079.00	1,615,133.54
Support Services - Business	22,380,035.36	-	-	154,630.33	10,500.00	22,545,165.69
Maintenance And Operation	183,927,416.00	-	-	-	816,481.45	184,743,897.45
School Safety And Security	26,992,131.84	-	-	-	6,132,450.00	33,124,581.84
Student Transportation Service	97,475,054.45	2,141,357.46	-	-	691,232.11	100,307,644.02
Support Services - Central	50,479,026.86	3,442,002.48	-	-	19,700.00	53,940,729.34
Other Support Services	250,026.16	-	-	-	-	250,026.16
School Nutrition Program	-	-	-	90,638,950.83	-	90,638,950.83
Enterprise Operations	55,000.00	-	-	-	6,630,000.00	6,685,000.00
Capital Outlays	-	-	-	-	-	-
Facilities Acquisition & Construction	460,422.96	309,981,944.43	-	-	-	310,442,367.39
Total expenditures	1,684,669,763.30	356,967,681.00	-	90,793,581.16	133,347,855.70	2,265,778,881.16
Excess (deficiency) of revenues over expenditures	(17,380,809.69)	(182,367,681.00)	-	(100,000.00)	(10,400,700.00)	(210,249,190.69)
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	-	-	100,000.00	10,330,000.00	10,430,000.00
Operating Transfers To Other Funds	(10,430,000.00)	-	-	-	-	(10,430,000.00)
Sale or Compensation for the Loss of Capital Assets	100,000.00	-	-	-	-	100,000.00
Total other financing sources (uses)	(10,330,000.00)	-	-	100,000.00	10,330,000.00	100,000.00
Net change in fund balances	(27,710,809.69)	(182,367,681.00)	-	(0.00)	(70,700.00)	(210,149,190.69)
Fund balances - beginning	400,000,000.00	422,205,709.88	-	21,000,000.00	70,700.00	843,276,409.88
Fund balances - ending	372,289,190.31	239,838,028.88	-	21,000,000.00	(0.00)	633,127,219.19

	GENERAL FUND 100	CAPITAL PROJECTS FUND 300	CAPITAL PROJECTS FUND 305	CAPITAL PROJECTS FUND 306	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND 622
REVENUES							
Property Taxes	1,035,658,864.87	-	-	-	-	-	-
Sales Taxes	7,500,000.00			156,000,000.00	156,000,000.00	-	
State Funds	599,830,088.74				-	-	
Federal Funds	-				-	-	89,080,830.16
Charges for Services	1,000,000.00				-	-	
Investment Earnings	20,000,000.00	275,000.00	4,000,000.00	14,000,000.00	18,275,000.00	-	
Miscellaneous	3,300,000.00	325,000.00			325,000.00	-	1,000,000.00
Total revenues	1,667,288,953.61	600,000.00	4,000,000.00	170,000,000.00	174,600,000.00	-	90,080,830.16
EXPENDITURES							
Current							
Instruction	1,176,296,080.31		462,750.81	40,000,000.00	40,462,750.81	-	
Pupil Services	43,536,352.02				-	-	
Improvement of Instructional Services	29,281,400.88			939,625.82	939,625.82	-	
Instructional Staff Training	914,506.97				-	-	
Educational Media Services	2,123,340.03				-	-	
Federal Grant Administration					-	-	
General Administration	49,069,914.92				-	-	
School Administration	1,429,054.54				-	-	
Support Services - Business	22,380,035.36				-	-	154,630.33
Maintenance And Operation	183,927,416.00				-	-	
School Safety And Security	26,992,131.84				-	-	
Student Transportation Service	97,475,054.45	20,506.46		2,120,851.00	2,141,357.46	-	
Support Services - Central	50,479,026.86			3,442,002.48	3,442,002.48	-	
Other Support Services	250,026.16				-	-	
School Nutrition Program					-	-	90,026,199.83
Enterprise Operations	55,000.00				-	-	
Capital Outlays					-	-	
Facilities Acquisition & Construction	460,422.96	16,947,174.50	74,537,249.23	218,497,520.70	309,981,944.43	-	
Total expenditures	1,684,669,763.30	16,967,680.96	75,000,000.04	265,000,000.00	356,967,681.00	-	90,180,830.16
Excess (deficiency) of revenues over expenditures	(17,380,809.69)	(16,367,680.96)	(71,000,000.04)	(95,000,000.00)	(182,367,681.00)	-	(100,000.00)
OTHER FINANCING SOURCES (USES)							
Operating Transfers From Other Funds	-	-	-	-	-	-	100,000.00
Operating Transfers To Other Funds	(10,430,000.00)	-	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	100,000.00	-	-	-	-	-	-
Total other financing sources (uses)	(10,330,000.00)	-	-	-	-	-	100,000.00
Net change in fund balances	(27,710,809.69)	(16,367,680.96)	(71,000,000.04)	(95,000,000.00)	(182,367,681.00)	-	(0.00)
Fund balances - beginning	400,000,000.00	22,205,709.88	125,000,000.00	275,000,000.00	422,205,709.88	-	21,000,000.00
Fund balances - ending	372,289,190.31	5,838,028.92	53,999,999.96	180,000,000.00	239,838,028.88	-	21,000,000.00

DEKALB COUNTY BOARD OF EDUCATION
FY27 Tentative Budget - As of 5.7.2026
Governmental Funds

SCHOOL NUTRITION FUND 610	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND 120	NONMAJOR GOVERNMENTAL FUND 402	NONMAJOR GOVERNMENTAL FUND 404	NONMAJOR GOVERNMENTAL FUND 406	NONMAJOR GOVERNMENTAL FUND 414	NONMAJOR GOVERNMENTAL FUND 432
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	89,080,830.16	12,644,545.00	50,070,238.62	32,558,480.00	1,223,505.20	4,776,013.00	87,141.00
-	-	-	-	-	-	-	-
612,751.00	1,612,751.00	-	-	-	-	-	-
612,751.00	90,693,581.16	12,644,545.00	50,070,238.62	32,558,480.00	1,223,505.20	4,776,013.00	87,141.00
-	-	-	-	-	-	-	-
-	-	4,830,147.00	12,891,149.85	21,579,334.00	986,075.06	-	291.00
-	-	452,735.00	4,277,963.32	10,053,695.00	-	-	25,500.00
-	-	97,773.00	-	49,559.00	-	-	12,250.00
-	-	5,000.00	27,803,249.25	575,000.00	224,602.47	4,298,413.00	-
-	-	-	25,012.54	-	-	-	-
-	-	-	4,725,090.10	130,100.00	11,999.67	372,045.00	38,100.00
-	-	-	-	170,792.00	828.00	105,555.00	-
-	-	-	-	-	-	-	-
-	154,630.33	-	-	-	-	-	-
-	-	775,000.00	18,981.45	-	-	-	-
-	-	6,131,450.00	1,000.00	-	-	-	-
-	-	352,440.00	327,792.11	-	-	-	11,000.00
-	-	-	-	-	-	-	-
612,751.00	90,638,950.83	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
612,751.00	90,793,581.16	12,644,545.00	50,070,238.62	32,558,480.00	1,223,505.20	4,776,013.00	87,141.00
-	(100,000.00)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	100,000.00	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	100,000.00	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(0.00)	-	(0.00)	-	-	-	-
-	21,000,000.00	-	-	-	-	-	-
-	21,000,000.00	-	(0.00)	-	-	-	-

NONMAJOR GOVERNMENTAL FUND 462	NONMAJOR GOVERNMENTAL FUND 482	NONMAJOR GOVERNMENTAL FUND 532	NONMAJOR GOVERNMENTAL FUND 560	NONMAJOR GOVERNMENTAL FUND 581	NONMAJOR GOVERNMENTAL FUND 607	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
-	-	-	-	-	-	-	1,035,658,864.87
						-	163,500,000.00
6,214,671.00	3,395,503.88	1,652,562.00	8,296,996.00			22,594,103.00	622,424,191.74
		630,000.00				98,955,552.70	188,036,382.86
						-	1,000,000.00
						-	38,275,000.00
				97,500.00	1,300,000.00	1,397,500.00	6,635,251.00
6,214,671.00	3,395,503.88	2,282,562.00	8,296,996.00	97,500.00	1,300,000.00	122,947,155.70	2,055,529,690.47
884,689.00	4,395,503.88	1,481,810.00	11,559,176.00			58,608,175.79	1,275,367,006.91
4,967,718.00	-	405,778.00				20,183,389.32	63,719,741.34
		11,000.00	298,830.00			469,412.00	30,690,438.70
42,157.00	-		66,443.00			33,014,864.72	33,929,371.69
						25,012.54	2,148,352.57
88,305.00	-					5,365,639.77	5,365,639.77
231,802.00	-	197,895.00	372,547.00	115,500.00		1,194,919.00	50,264,833.92
		186,079.00				186,079.00	1,615,133.54
				10,500.00		10,500.00	22,545,165.69
				22,500.00		816,481.45	184,743,897.45
						6,132,450.00	33,124,581.84
						691,232.11	100,307,644.02
				19,700.00		19,700.00	53,940,729.34
						-	250,026.16
						-	90,638,950.83
					6,630,000.00	6,630,000.00	6,685,000.00
						-	
-	-	-	-	-	-	-	310,442,367.39
6,214,671.00	4,395,503.88	2,282,562.00	12,296,996.00	168,200.00	6,630,000.00	133,347,855.70	2,265,778,881.16
-	(1,000,000.00)	-	(4,000,000.00)	(70,700.00)	(5,330,000.00)	(10,400,700.00)	(210,249,190.69)
-	1,000,000.00	-	4,000,000.00	-	5,330,000.00	10,330,000.00	10,430,000.00
-	-	-	-	-	-	-	(10,430,000.00)
-	-	-	-	-	-	-	100,000.00
-	1,000,000.00	-	4,000,000.00	-	5,330,000.00	10,330,000.00	100,000.00
-	0.00	-	-	(70,700.00)	-	(70,700.00)	(210,149,190.69)
-	-	-	-	70,700.00	-	70,700.00	843,276,409.88
-	0.00	-	-	-	-	(0.00)	633,127,219.19