COVER ART COURTESY OF ANISHKA RAYSHAN, 4TH GRADE



CITY SCHOOLS OF DECATUR

FY2026-2027 BUDGET BOOK

BOARD OF EDUCATION

Dr. Carmen Sulton, Board Chair, Educational District 2
Hans Utz, Board Vice Chair, Educational District 1
James Herndon, Educational District 1
Tracey Anderson, Educational District 2
Lorraine Irier, At-Large
Zoe Smith, Student Representative
Dr. Gyimah Whitaker, Superintendent

DECATUR, GEORGIA 30030 | WWW.CSDECATUR.NET

TABLE OF CONTENTS

Recognitions **6**
Response to Prior-Year Comments **8**
Executive Summary Section **9**
Executive Summary 10
Superintendent's Message 13
Organization of the Budget Book 14
Executive Summary: Organizational 15
Connecting the Budget to Our Strategic Plan (Goals and Objectives) 16
Strategic Plan Alignment to Budgeting for Outcomes 17
Budget Communication and Engagement 19
Budget Development Process 20
Budget Development Timeline 24
Significant Changes in the Budget Process 26
Budget Development and Methodology: Budgeting for Outcomes 27
Financial and Human Capital Allocation 29
Organizational Structure: Board of Education 32
First Level Administrative Personnel 33
Executive Summary: Financial 35
Proposed Budget: Revenues and Expenditures Summary 36
All Funds Budget Comparison Summary 37
How Will the General Fund Proposed Budget Be Spent? 39
General Fund by Object 41
General Fund FY27 Budget Comparison by Function 42
General Fund Five-Year Actual 43
Organizationwide Factors Influencing Decisions 45
Funding Factors 46
Revenues and Expenditures for All Funds 47
Historical and Budget Forecast for All Funds 48
Financial Trends, Events, and Initiatives 50
Financial and Demographic Changes 52
Budget Forecast Summary 53
Executive Summary: Informational 55
Student Enrollment Trends and Forecast 56
Student Enrollment for 10 Years 59
Tax Base and Millage Rate Trends 60
Current Tax Digest and Five-Year History of Assessed Value and Taxes Levied 61
Personnel Resource Changes and Reason for Changes 62
Benchmark Data: Per-Pupil Revenue 63
Benchmark Data: Per-Pupil Expenditures 64
Changes in Debt 65
Expenditure Summary 66
Benchmark Data: Student-Teacher Ratio 71
Priorities and Issues 72

Budget Highlights . . . 73
Revenue Summary . . . 74
Personnel Changes Summary . . . 78
Performance Metrics Summary . . . 79
Benchmark Data . . . 82
Organizational Section . . . **83**
About City Schools of Decatur . . . 84
District Charter Goals and Objectives . . . 86
Fast Facts, Enrollment, and Campuses . . . 105
Student Analysis . . . 106
Enrollment Projection Methodology . . . 110
Board of Education . . . 112
District Leadership . . . 113
District Organizational Chart . . . 114
Performance Foundations: Vision, Mission, and Priority Statements . . . 119
Strategic Plan 2023-2028 . . . 121
Strategic Plan . . . 122
Cost of Goals and New Initiatives . . . 124
Fiduciary and Budgetary Goals . . . 125
Budget and Financial Items . . . 127
Budget Development, Implementation . . . 128
Regulations that govern the budget process . . . 130
Fund Descriptions and Structure . . . 135
Classification of Revenues & Expenditures . . . 136
Object and Fund Balance . . . 140
Accounting Structure . . . 141
Chart of Accounts . . . 142
Fund Balance . . . 143
Measurement Basis of Accounting and Budgeting . . . 144
Budget Development . . . 146
Budget Process and Timeline . . . 150
Budget Administration and Management Process . . . 153
District/State Budget and Financial Items . . . 154
Other Sustaining Local Revenue Sources . . . 161
Financial Section . . . **162**
Financial Section Format . . . 163
Level One: Summary of Total Budget (All Funds Combined) . . . 165
Level Two: Summary Data for Operating Funds . . . 176
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses . . . 182
Level Three: Summary Data for Individual Funds . . . 187
Special Revenue Funds . . . 188
Financial Data: Special Revenue Funds . . . 201
School Nutrition Fund . . . 203
Financial Data - School Nutrition Fund . . . 210
Capital Projects Fund . . . 212
Financial Data - Capital Fund . . . 225
Level Four: Information by Program, Location, and/or Administrative Unit: Department . . . 227
Assessment and Accountability . . . 230
Athletics . . . 231

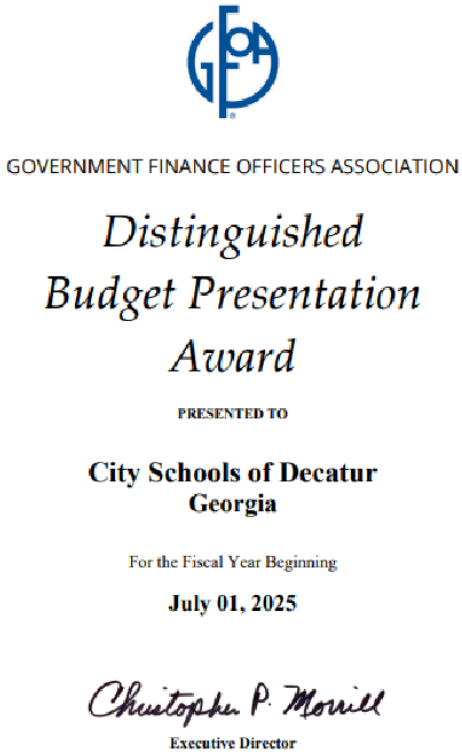
Chief of Staff ... 232
Communications ... 234
Custodian ... 237
Deputy Superintendent and Professional Learning ... 239
Elementary Instruction ... 241
English for Speakers of Other Languages (ESOL) ... 243
Facilities and Maintenance ... 245
Finance ... 248
Grants ... 251
Grounds ... 253
Human Resources ... 254
Improvement of Instruction ... 256
Nursing ... 258
Nutrition ... 260
Operations ... 262
Safety and Security ... 264
School Improvement ... 267
Secondary Instruction ... 269
Special Education ... 271
Staff Development ... 273
Student Support ... 274
Superintendent ... 277
Technology ... 279
Transportation ... 281
Vehicles ... 283
Beacon Hill Middle School ... 284
Beacon Hill Vocational ... 287
Clairemont Elementary School ... 289
College Heights Early Childhood Learning Center ... 293
Decatur High School ... 296
Decatur High School Student Support Center ... 299
Decatur IB Program ... 301
Decatur Virtual Academy ... 303
Decatur Vocational Academy ... 306
ECLC_Trinity ... 309
Fifth Avenue Upper Elementary School ... 310
Frasier Center ... 313
Glennwood Elementary School ... 315
Oakhurst Elementary School ... 319
Talley Street Upper Elementary School ... 322
Westchester Elementary School ... 325
Winnona Park Elementary School ... 327
Capital Improvement Plan ... 331
Multi-Year Plan ... 335
Long Range Capital Improvement Plan ... 336
FY2027 Capital Budget ... 344
Debt Summary ... 347
Obligations for OPEB ... 357
Informational Section ... **364**

Property Taxes and Values . . . 365
Property Tax Rates and Collections . . . 370
Eight Years of Assessed Values . . . 372
Tax Rate Analysis . . . 373
Millage Rate Rollback and Percentage Increase . . . 374
Millage Rate Calculation . . . 375
Tax Rate's Effect on the Average Taxpayer . . . 376
Student Enrollment: History . . . 378
Student Enrollment Projections . . . 380
Additional Enrollment and Demographic Data . . . 383
QBE Made Simple . . . 386
Personnel Resource Allocations . . . 389
Five Years of Allotment by CPI . . . 390
School-Based Allotments . . . 401
FY27 Budgeted Personnel . . . 407
Outstanding Bond Issues . . . 408
Bond Amortization Schedules . . . 409
Performance Measures . . . 413
Graduation Rates, End-of-Grade (EOG) and End-of-Course (EOC) Metrics . . . 414
Percentage of Free or Reduced-Price Meals . . . 416
CSD Per-Pupil Expenditure Allocation . . . 417
Personnel Resource Allocation . . . 418
History of the City of Decatur . . . 419
Appendix: Glossary . . . 420

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 2026 budget for the fiscal year beginning 2025. 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, 2025

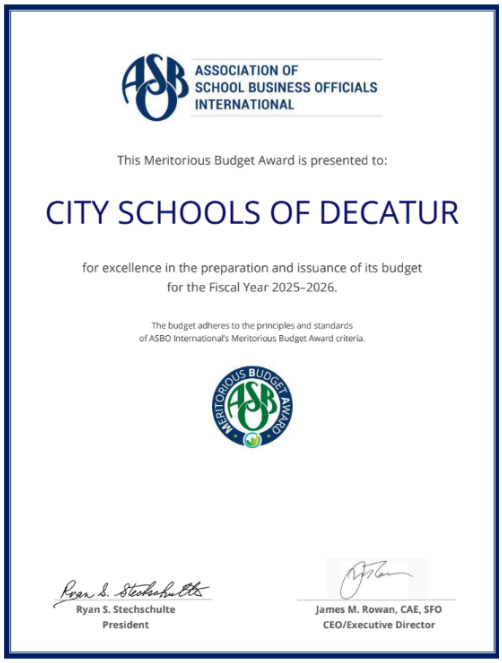
Christopher P. Morrill

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 Meritorious Budget Award (MBA) for the 2025–2026 budget year. ASBO International's MBA promotes and recognizes the 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.


ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

CITY SCHOOLS OF DECATUR

for excellence in the preparation and issuance of its budget for the Fiscal Year 2025–2026.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

"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
REVIEW COMMENTS

City Schools of Decatur, Georgia
2025-2026 Annual Budget

The review team is pleased to present the Meritorious Budget Award to City Schools of Decatur, Georgia. The district's budget document contains useful spreadsheets, charts, and graphs to help the reader fully grasp the data presented. The district provides comprehensive information to allow the layperson to understand its budgeting process. The budget includes detailed information about various funds, revenue sources, and expenditure categories.

This award recognizes the district's hard work and commitment to fiscal transparency. The review team commends the district for its efforts.

The district created a useful and valuable document and made considerable effort to ensure it is easy to read.

OVERALL SUMMARY:

The budget is a very good document that includes a wealth of information in graphic and narrative form. It is user-friendly for the average resident with an abundance of data to meet varied readers' needs. Many components are suitable as stand-alone documents. The review team congratulates the district for its budget submission to the Meritorious Budget Award.

City Schools of Decatur Response
There were no comments that required a response from the district.

FY2026-2027 BUDGET BOOK

EXECUTIVE SUMMARY



Executive Summary

The City Schools of Decatur budget serves as the district's comprehensive financial plan for allocating resources to advance student achievement, support employees, sustain effective operations, and address community priorities. Developed through a collaborative and transparent process involving the Board of Education, district and school leaders, staff, and community stakeholders, the budget aligns financial resources with the district's strategic priorities and commitment to providing a high-quality educational experience for every student.

For FY 2027, the district's budget encompasses four primary funding categories: General Fund, Special Revenue Funds, SPLOST (Capital Projects Funds), and School Nutrition Program Fund. Together, these funds support the district's instructional programs, operational services, capital investments, and student support initiatives.

The FY 2027 expenditure budget totals $135,679,377. The General Fund represents the largest component at $120,001,821, or approximately 88% of total expenditures. SPLOST expenditures total $8,507,559, or 6%, supporting capital projects and long-term facility investments. The School Nutrition Program Fund accounts for $4,295,849, or 3%, while Special Revenue Funds comprise $2,874,148, or 2% of total expenditures.

The FY 2027 revenue budget also totals $135,679,377. Within the General Fund, projected revenues are $6,787,627 below expenditures. This difference will be supported through a planned use of the fund balance, resulting in a projected ending General Fund balance of $13,673,634, or approximately 11% of General Fund expenditures. This level remains within the 4%–15% range established by Board Policy DCL, supporting the district's commitment to maintaining an appropriate level of financial reserves while strategically utilizing available resources to meet current needs.

Within the SPLOST Fund, projected revenues are $1,743,264 below expenditures, with the difference supported by the available fund balance. The projected ending SPLOST fund balance is $2,084,443, providing resources to support future capital projects and eligible expenditures.

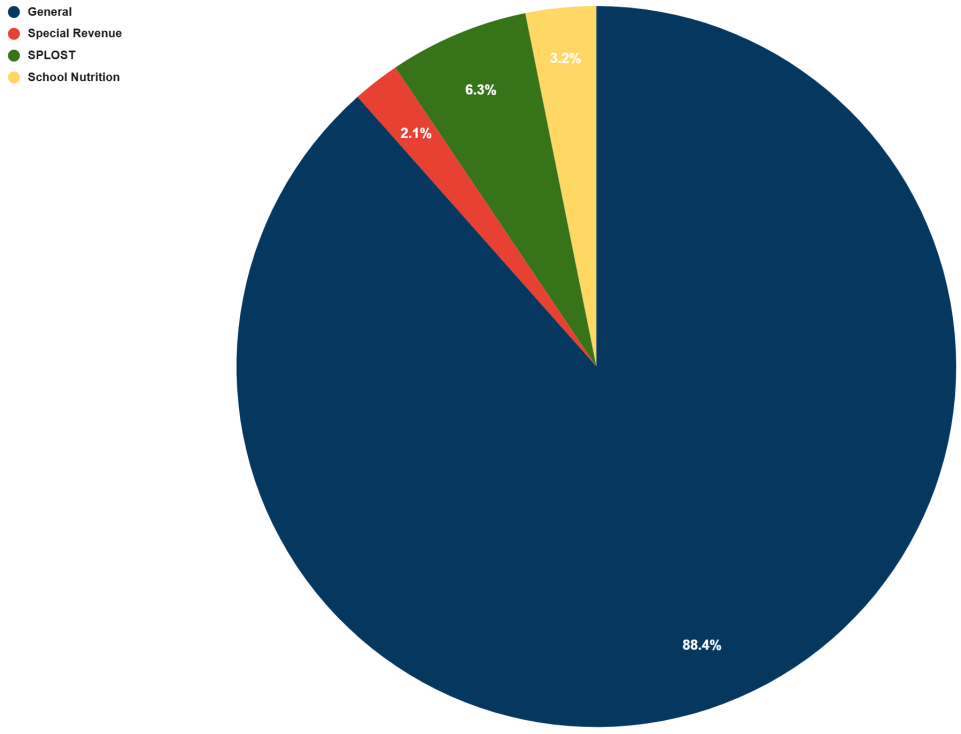
The School Nutrition Program Fund reflects a projected revenue shortfall of $881,361, which will be supported through the fund balance, resulting in a projected ending balance of $1,000,000. Special Revenue Funds are budgeted to remain balanced, with projected revenues fully supporting planned expenditures and no anticipated use of the fund balance.

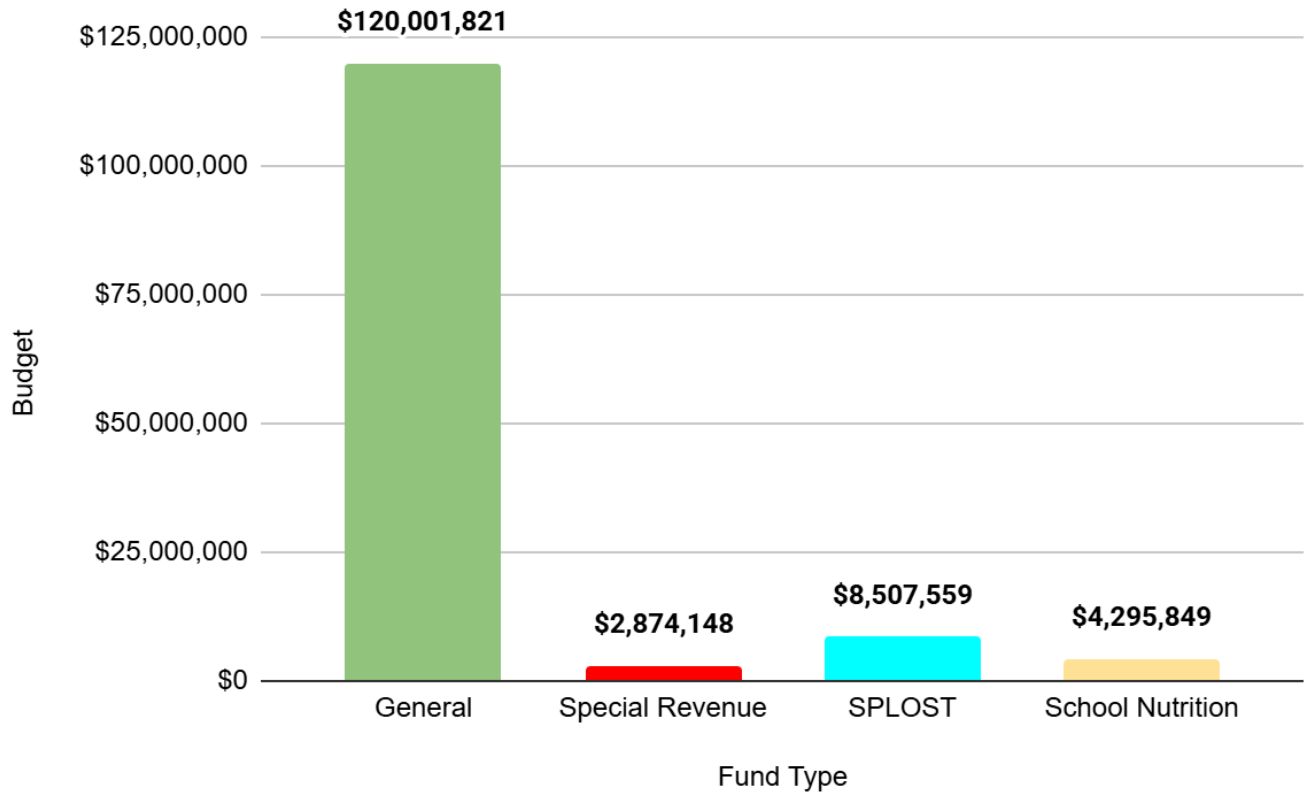
Overall, the FY 2027 budget reflects the district's continued commitment to fiscal stewardship, financial transparency, and strategic resource allocation. The budget balances the need to invest in students, employees, programs, and facilities with the responsibility to maintain sound financial reserves and long-term fiscal sustainability. Through disciplined budgeting and ongoing financial monitoring, City Schools of Decatur remains focused on aligning resources with its mission and strategic priorities while preserving the district's strong financial position.

The district's FY 2027 budget for all funds is listed below:

City Schools of Decatur
Fiscal Year 2027 Final Budget
July 1, 2026 through June 30, 2027

	General Fund	Special Funds	Nutrition Fund	Capital Funds
ANTICIPATED REVENUES				
Local Taxes	$66,655,448			$6,664,295
Local Other	6,737,629		$2,358,215	100,000
State General	39,700,884			
State Other	120,233	1,158,838		
Federal		1,378,970	1,056,273.0	
General Fund Balance Obligated		336,340	881,361.0	
Capital Fund Balance Obligated				1,743,264
Total Revenues	$113,214,194	$2,874,148	$4,295,849	$8,507,559
ESTIMATED EXPENDITURES				
Instruction	$66,891,365	$2,687,734		$761,308
Pupil Services	10,324,523	141,125		
Improvement of Instructional Services	3,159,665	23,488		
Instructional Staff Training	2,000	8,200		
Educational Media Services	1,539,291			
General Administration	3,197,631			
School Administration	9,283,071			1,245,593
Support Services - Business	1,453,669			
Maintenance and Operation	12,850,379			
Safety & Security	1,369,470			474,000
Federal Grant Administration		500		
Student Transportation Service	2,888,821	13,101		
Support Services - Central	5,263,766			
Other Support Services	46,844			
School Nutrition Program	213,771		4,295,849	
Facilities Acqusition and Construction				1,145,600
Transfers to Other Funds	1,217,701			
Debt Service	299,853			4,881,058
Total Expenditures	$120,001,820	$2,874,148	$4,295,849	$8,507,559


General
Special Revenue
SPLOST
School Nutrition
88.4%
2.1%
6.3%
3.2%


$120,001,821
$125,000,000
$100,000,000
$75,000,000
$50,000,000
$25,000,000
$0
Budget
$2,874,148
$8,507,559
$4,295,849
General
Special Revenue
SPLOST
School Nutrition
Fund Type

Heart and Strategy: A Budget That Represents Both for All Children



Dear City of Decatur Community:

In education, we have the privilege and responsibility of creating the conditions for every child to thrive. Fulfilling that responsibility requires a clear understanding of what our children deserve and thoughtful decisions about the resources needed to help them succeed. On behalf of City Schools of Decatur (CSD), I am honored to present our fiscal year 2026–2027 budget.

As we enter year three of our All In Decatur five-year strategic plan, CSD continues to set the gold standard for public education in Georgia. We are now ranked among the top five school districts in the state, with students performing in first or second place on state assessments across all grade bands. Further, CSD earned the highest College and Career Ready Performance Index score not only in the state but also in our district's history. Just as important, our graduation rate has reached 96 percent.

We are proud of these achievements. At the same time, we know where greater progress is needed. Achievement means strong outcomes for all students.

We are especially encouraged by gains among students who have historically experienced disparities in educational outcomes. For us, excellence and equity are not competing priorities. This budget embraces our responsibility to pursue both with purpose. From making investments in academics, the arts, and athletics that educate the whole child to exploring responsible uses of artificial intelligence that support learning and future readiness, we are preparing students to thrive in a changing world.

Our faculty and staff are essential to this work. Nearly 80 percent of CSD teachers hold advanced degrees, and our teachers average 15 years of experience. This budget continues our commitment to competitive compensation and support for the high-quality professionals who serve our students each day. As costs rise and funding conditions evolve, we will continue making thoughtful choices grounded in demonstrated needs and aligned with the priorities of All In Decatur.

To our students, families, employees, Board of Education, partners, and community, thank you for your continued trust and partnership. In return, we remain committed to treating public dollars with the same care, intention, and accountability that families bring to their own household budgets.

With heart and strategy, we are investing together in the promise and potential of every student in City Schools of Decatur.

With gratitude,

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.

FY2026-2027 BUDGET BOOK

EXECUTIVE SUMMARY
ORGANIZATIONAL



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	FY27 Board Budget Priorities	FY27 Budget
Student Success in All Areas	• Continue to invest in equitable outcomes for all students, i.e. closing the achievement gap, strategic staffing, early college readiness insight via PSAT 8/9 • Invest in the new Early Childhood Learning Center	• Professional learning for Frasier Center staff in preparation for the move to the new ECLC • Created Elementary CTAE budget to support expansion to K-5 • K-12 use of Naviance web-based college, career, and life readiness (CCLR) platform • Launching Blue and Gold Institute to expand support for students needing non-traditional pathways to graduation
Building and Sustaining an Engaging and Inclusive Culture	• Continue to invest in the Future Readiness Skills Framework • Continue to invest in comprehensive safety and security initiatives for all students and staff	• Seamless, developmentally aligned Future Readiness program from kindergarten through graduation using Wayfinder curriculum. • Investment to address overdue fire, life, safety, and intrusion alert systems needs • Transportation for grades 4 and 5 athletics
Cultivating and Retaining High-Quality Professionals	• Maintain a competitive compensation structure for all employees • Fund state-mandated increases • Maximize revenue from State Quality Basic Education (QBE) by improving Full-Time Equivalent (FTE) count coding, scheduling, and staffing allocations	• Investing in staff professional development to solve problems instead of outsourcing • Competitive compensation structure placing teachers' salaries in the top 3 in metro Atlanta • Continue competitive compensation for district leaders and all non-teaching staff

Organization 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 budgeting process • Identify opportunities for cost efficiencies	• Moving away from Styrofoam trays and moving to paper • Nonresident tuition for students in grades K-5 and previously admitted nonresident students • The fund balance is between 4%-15% of projected expenditures • Eliminate spending on duplicative or underperforming online learning tools

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

Budget Communication and Engagement

City Schools of Decatur's budget development process is grounded in collaboration, accessibility, and transparency. Throughout the process, the district kept employees, families, community members, and other stakeholders informed about key budget priorities, deliberations, and decisions while providing meaningful opportunities for public input. This approach helped ensure that stakeholder perspectives were considered throughout budget development.

The district's communication and engagement strategy included the following components:

Communication Components

- A clear overview of the budget process, timeline, and opportunities for participation
- Meaningful engagement with employees, families, community members, and other stakeholders
- Transparent explanations of budget priorities, recommendations, and final decisions

Implementation Methods

- Designate knowledgeable and credible representatives to communicate budget information.
- Identify key audiences and tailor information to their needs and interests.
- Use multiple communication channels to promote broad and equitable access to budget information.
- Gather and evaluate stakeholder feedback throughout the budget development process.
- Respond to questions and comments in a timely and transparent manner.
- Incorporate stakeholder input into budget recommendations and decisions, when appropriate.

FY 2027 Budget Development Process

The City Schools of Decatur budget development process is a continuous, collaborative cycle designed to align financial resources with the district's strategic priorities and educational goals. While Georgia law establishes requirements for the development and adoption of school district budgets, local policies and practices guide the district's approach to planning, resource allocation, financial management, and accountability.

The budget process serves three fundamental purposes: meeting statutory requirements, aligning resources with strategic priorities, and ensuring responsible stewardship of public funds. In accordance with Georgia requirements, the Board of Education adopts a balanced annual budget prior to the beginning of each fiscal year.

The budget cycle extends throughout the fiscal year and encompasses planning, preparation, forecasting, analysis, review, adoption, implementation, monitoring, and assessment. This continuous process allows the district to respond to changing enrollment, revenue projections, operational requirements, legislative actions, and emerging educational priorities.

Budget Development Cycle

1. Planning

Budget development begins with an ongoing assessment of student needs, educational priorities, operational requirements, and available financial resources. Central office leaders, school administrators, instructional staff, and operational departments collaborate throughout the year to identify priorities and develop strategies that support student achievement.

Planning is guided by the district's strategic accelerators and board-approved budget priorities, ensuring that financial resources are directed toward initiatives with the greatest impact on students, employees, and district operations.

2. Preparation

Preliminary school and departmental budgets are developed using projected enrollment, Georgia Department of Education (GaDOE) funding information, instructional plans, strategic initiatives, contractual commitments, staffing requirements, historical expenditure data, and anticipated inflationary and operating costs.

School budgets are developed using board-approved allocation formulas and school allotment guidelines designed to promote equitable distribution of resources across schools.

3. Forecasting

The Finance Division develops revenue and expenditure forecasts to determine the resources available to support planned programs and services. Forecasting considers both current financial conditions and projected changes that may affect the district's long-term fiscal position.

Primary revenue assumptions include:

- **State funding and Quality Basic Education (QBE):** Projected based on state funding formulas, enrollment, legislative actions, and other state-level assumptions.
- **Local property tax revenue:** Based on preliminary tax digest information and projected assessed property values.
- **Millage rate:** Evaluated in consideration of revenue requirements, board priorities, and applicable tax limitations and requirements.
- **Other revenues:** Includes grants, tuition, fees, rebates, and other locally generated or restricted revenues.

4. Budget Analysis and Review

The Finance Division provides budget managers with standardized budget development tools containing historical budget and actual expenditure information, account-level detail, and projected budget requests. Budget managers are responsible for evaluating historical spending, identifying future needs, developing funding requests, and providing justification for proposed expenditures.

Budget requests are reviewed to determine their alignment with:

- District strategic accelerators;
- Board-approved budget priorities;
- Student and operational needs;
- Available financial resources;
- Historical spending patterns;
- Contractual and regulatory requirements; and
- Opportunities for cost efficiencies.

Requests are subsequently presented to the executive cabinet for review and prioritization. School budgets are developed using established per-pupil funding allocations and school allotment guidelines, while principals retain responsibility for allocating school operational resources in alignment with their school improvement plans and leadership team priorities.

5. Consolidation and Executive Review

Following the review and prioritization of departmental and school-level requests, the Finance Division develops a consolidated districtwide budget.

The superintendent, chief financial officer, and executive cabinet review the proposed budget to ensure that expenditures are fiscally sustainable, strategically aligned, and supported by available revenues. Adjustments are made as necessary to balance competing priorities while maintaining the district's financial objectives and reserve requirements.

6. Board Review, Public Engagement, and Adoption

The proposed budget is presented to the Board of Education for review and consideration. The district provides opportunities for public engagement and conducts the required public hearings to receive community input on the proposed budget.

Following public input, adjustments may be incorporated into the proposed budget. The Board of Education then considers the final budget for adoption in accordance with applicable state requirements and board policies.

The **City Schools of Decatur fiscal year begins July 1 and ends June 30**.

7. Implementation and Monitoring

Once adopted, the budget becomes the district's financial operating plan for the fiscal year. The Finance Division continuously monitors revenues, expenditures, staffing, purchasing activity, and budget-to-actual performance throughout the year.

Budget managers are responsible for managing resources within their approved allocations, while the Finance Division provides oversight to identify variances, emerging financial conditions, and opportunities for corrective action.

8. Review, Reporting, and Assessment

Budget monitoring is an ongoing management process. The Board of Education receives regular financial reports detailing revenue collections, expenditures, budget utilization, and overall financial performance.

Monitoring expenditure patterns is essential to maintaining adequate cash flow and ensuring that the district has sufficient resources to meet its operational obligations throughout the fiscal year.

Where necessary, budget amendments are presented for consideration to reflect changes in revenues, expenditures, grants, enrollment, legislative requirements, or other material financial circumstances.

Fiscal Responsibility and Stewardship

City Schools of Decatur recognizes its responsibility as a steward of public resources. The district is committed to managing public funds with transparency, accountability, integrity, and fiscal discipline.

Budget decisions are guided by clear financial parameters, documented justification, historical analysis, strategic alignment, and available resources. This approach promotes responsible decision-making while maintaining the flexibility necessary to respond to changing educational and operational needs.

The success of the budget process is a shared responsibility. Through collaboration among the Board of Education, superintendent, Finance Division, executive cabinet, school leaders, employees, and community stakeholders, the district seeks to ensure that every dollar is managed strategically and contributes to the district's mission of providing a high-quality education for all students.

Budget Development Cycle:
Plan → Prepare → Forecast → Analyze & Review → Consolidate → Engage & Adopt → Implement → Monitor & Assess → Plan Again

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 has been 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 presentations on the use of funds are 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 were 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.

FY27 Budget Calendar		
Activity	**Date**	**Location**
Community Input on Budget Priorities	Ongoing	Link on district's website
FY27 Budget Timeline Draft Review	9/9/2025	Work Session
FY27 Budget Timeline Adoption	10/14/2025	Regular Board Meeting
FY26 School Allotment Guidelines Review	10/14/2025	Regular Board Meeting
FY27 Budget Parameters and Priorities Discussion	11/11/2025	Board Work Session
FY25 Budget Review	11/11/2025	Regular Board Meeting
FY27 School Allotment Guidelines Discussion	11/18/2025	Board Retreat — Decatur HS PAC
FY26 Salary and Benefits Atlanta Metro Comparison Discussion	11/18/2025	Board Retreat — Decatur HS PAC
FY26 Mid-Year Budget Amendments Requests	12/9/2025	Regular Board Meeting
FY27 School Allotment Guidelines, Budget Parameters, and Priorities Adoption	12/9/2025	Regular Board Meeting
FY25 Financial Audit Presentation	1/13/2026	Regular Board Meeting
Tax Commissioner Presentation	2/10/2026	Regular Board Meeting
City Manager Presentation	2/10/2026	Regular Board Meeting
5-Year Financial Review	2/10/2026	Regular Board Meeting
Use of Federal, State, and SPLOST Funds Presentation	3/10/2026	Board Work Session
FY27 Preliminary Budget Draft Presentation #1	3/10/2026	Regular Board Meeting
Board of Education Community Meeting (Budget Q&A)	3/25/2026	Oakhurst ES
FY27 Preliminary Budget Draft Presentation #2	4/14/2026	Regular Board Meeting
Board of Education Community Meeting	4/22/2026	Decatur High School
FY27 Tentative Approval of Budget	5/12/2026	Regular Board Meeting
Tentative Approval of Millage Rate	5/12/2026	Regular Board Meeting
FY27 Public Budget Hearing (1 of 2)	5/19/2026	Special-Called Board Meeting (6 PM)
FY27 Public Budget Hearing (2 of 2)	5/27/2026	Special-Called Board Meeting (11 AM)
FY27 Approval of Final Budget	6/2/2026	Regular Board Meeting
Public Millage Rate Hearing (1 of 3)	6/18/2026	Special-Called Board Meeting
Public Millage Rate Hearing (2 of 3)	6/18/2026	Special-Called Board Meeting
Public Millage Rate Hearing (3 of 3) and Final Adoption of Property Tax Millage Rate	6/29/2026	Special-Called Board Meeting
Print Budget Book	8/31/2026	

Significant Changes in the Budget Process

The district did not add any new financial or budget policies. The district continued to 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

FY 2027 Budget Development Methodology

City Schools of Decatur develops its annual budget as a strategic financial plan designed to support high-quality educational opportunities for all students while maintaining responsible stewardship of public resources. The FY 2027 budget development process incorporated a comprehensive review of projected revenues, expenditures, operational requirements, and financial conditions across the district's General Fund, Capital Projects Funds, Special Revenue Funds, and Enterprise Fund activities.

Budget development decisions were guided by the district's mission, strategic accelerators, board priorities, fiscal policies, and long-term financial objectives. Each fund is presented separately within this Budget Book to provide transparency into the resources available, planned expenditures, and financial commitments associated with district operations.

Budgeting for Outcomes and Modified Zero-Based Budgeting

For FY 2027, City Schools of Decatur utilized a Budgeting for Outcomes (BFO) framework combined with a modified Zero-Based Budgeting (ZBB) approach. This methodology strengthened the connection among strategic priorities, desired outcomes, and the allocation of financial resources.

Budgeting for Outcomes

BFO emphasizes allocating resources based on the outcomes the district seeks to achieve rather than simply adjusting prior-year expenditures. Under this approach, the Board of Education and district leadership identify the priorities and results that are most important to students, employees, families, and the community. Budget resources are then evaluated based on their ability to advance those priorities.

This approach ensures that financial decisions are directly connected to the district's strategic accelerators and that available resources are directed toward programs, services, and initiatives with the greatest potential impact.

Modified Zero-Based Budgeting

The district complemented the BFO framework with a modified ZBB approach. Under traditional ZBB, each expenditure is reevaluated annually without relying on prior-year funding levels as the starting point. For FY 2027, salaries and employee benefits were excluded from the ZBB process because these expenditures are largely driven by established compensation structures, contractual obligations, staffing requirements, and projected benefit costs.

All other operational expenditures were evaluated from a zero-based perspective. Budget managers were required to review their existing allocations, identify anticipated needs, and justify proposed expenditures for the upcoming fiscal year. Prior-year operational budgets did not automatically carry forward.

Each proposed expenditure was evaluated based on:

- Need: Is the expenditure necessary to support district or school operations?
- Strategic Alignment: Does the expenditure advance a district strategic accelerator or board priority?
- Cost-Benefit: Does the anticipated benefit justify the financial investment?
- Efficiency: Can the desired outcome be achieved more effectively or economically?
- Sustainability: Can the district reasonably support the expenditure over the short and long term?

- Performance: Can the investment's effectiveness or impact be evaluated?

This methodology requires budget managers and district leadership to make deliberate decisions about continuing, modifying, reducing, or eliminating expenditures based on current needs rather than historical funding levels.

Budget Development Objectives

The combined BFO and modified ZBB methodology was designed to:

1. Align resources with strategic priorities and desired outcomes.
2. Strengthen fiscal discipline and address financial constraints.
3. Improve operational efficiency and identify cost-saving opportunities.
4. Increase transparency and accountability in resource allocation.
5. Evaluate the effectiveness and performance of funded programs and services.
6. Ensure that expenditures are supported by documented needs and justification.
7. Promote sustainable financial decisions that support the district's long-term fiscal health.

Once strategic outcomes and priorities were established, budget managers developed funding requests and supporting strategies designed to achieve those outcomes. Requests were subsequently reviewed by district leadership to determine their strategic alignment, financial feasibility, and anticipated value.

Budget Influencers and Financial Assumptions

The FY 2027 budget methodology also incorporated an assessment of key budget influencers that may affect the district's financial position. These factors were evaluated for both their immediate and long-term financial implications and included:

- Student enrollment and enrollment trends;
- State funding and Quality Basic Education (QBE) allocations;
- Local property tax collections and changes in the tax digest;
- Legislative and regulatory changes;
- Compensation and benefit costs;
- Inflation and changes in the cost of goods and services;
- Contractual obligations;
- Capital and facility requirements;
- Grant and other restricted funding opportunities; and
- Broader economic conditions.

Budget influencers may have either a positive or negative impact on the district and may create financial effects that are short term or extend over multiple fiscal years. Incorporating these factors into the budget development process enables the district to evaluate financial risks, identify opportunities, and make informed resource allocation decisions.

Commitment to Strategic Resource Allocation

At the core of the FY 2027 budget methodology is the principle that every dollar should be aligned with a clearly defined need, strategic priority, or desired outcome. The integration of Budgeting for Outcomes and modified Zero-Based Budgeting provides a structured framework for evaluating expenditures while maintaining flexibility to respond to changing financial and educational conditions. Through this methodology, City Schools of Decatur continues to strengthen the connection among strategic planning, performance, and financial decision-making, ensuring that limited public resources are allocated responsibly and transparently, and in support of the district's commitment to student success.

Financial and Human Capital Allocation

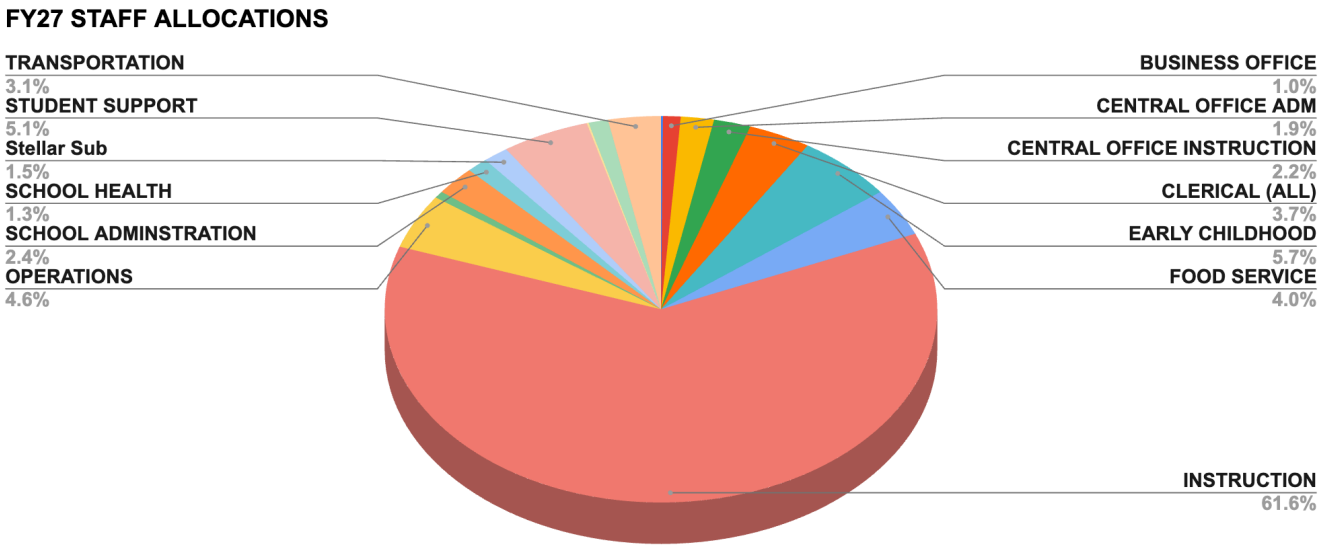
The General Fund is the school district's primary operating fund and accounts for all transactions related to the district's operations except those required to be accounted for in other funds. Expenditures include all costs related to the district's day-to-day operations. The FY27 General Fund accounts for more than 84% of the district's spending and is the school district's main operating fund.

$101.2 million, or 84% of the General Fund's proposed budget, is salaries and benefits.

($ in millions)	FY2026 Budget	FY2027 Budget	$ Change	% Change
Personnel Services - Salaries	$64.7	$66.9	$2.3	3.49%
Personnel Services - Benefits	$33.3	$34.3	$1.1	3.16%
	$97.9	**$101.2**	**$3.3**	**3.37%**
Professional & Technical Services	$5.29	$4.50	-$0.79	-14.88%
Professional Safety Services	$0.19	$0.03	-$0.16	-85.11%
Professional Property Services	$3.25	$4.90	$1.65	50.80%
Other Services	$1.59	$2.40	$0.81	51.00%
Supplies & Equipment	$3.84	$4.68	$0.84	21.91%
Other Objects	$1.01	$1.04	$0.03	3.07%
Operating Transfers	$0.94	$1.22	$0.27	28.92%
	$16.12	**$18.78**	**$2.66**	**16.50%**
Total Expense Objects:	**$114.04**	**$120.00**	**$5.96**	**5.23%**

For FY27, currently, there are 875 allotments, broken down by the following functions and programs. A district strategy is to allocate as much human capital as possible to instruction. At a basic level, functions define "what we do" — for example, instruction, operations, and transportation. Due to decreased allotments based on student enrollment, 61.6% (540) of all budget allotments continue to be for instruction.

FY27 Allotments



General Fund - Financial Allocation

An allocation of approximately $18.8 million, or 15.6% of the FY27 General Fund budget, is dedicated to other operating expenditures (non-salary and benefits-related). This amount includes Georgia Department of Education (GaDOE) grants that rolled over to FY 2027. 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

	FY27 Budget	FY26 Budget	$ Change	% Change
Office of the Superintendent	$ 1,634,619	$ 2,087,373	$ (452,755)	-21.69%
Finance	2,346,704	1,979,148	367,556	18.57%
Human Resources	223,000	255,671	(32,671)	-12.78%
Teaching & Learning	586,649	753,020	(166,372)	-22.09%
Student Support Services	526,670	547,934	(21,264)	-3.88%
Safety & Technology Services	1,814,191	1,016,740	797,451	78.43%
Operations	9,574,976	7,765,563	1,809,413	23.30%
QBE and Local Funds Allocated to Schools	2,071,048	1,712,825	358,223	20.91%
Total	**$ 18,777,856**	**$ 16,118,273**	**$ 2,659,583**	**16.50%**

City Schools of Decatur Board of Education



Pictured from left to right: Lorraine Irier (At Large), Hans Utz (Board Vice Chair), Dr. Carmen Sulton (Board Chair), Dr. Gyimah Whitaker (Superintendent), Tracey Anderson (District 2), and James Herndon (District 1); Not pictured: Zoe Smith (Student Board Representative)

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

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.

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



Dr. Jennifer Burton
Assistant Superintendent of Teaching and Learning



Mikkal Hart Murunga
Chief Communications Officer



Frances Holt
Assistant Superintendent Student Support Services



Hoke L. Wilcox
Chief of Safety & Technology Services



Adena Walker
Chief Human Resources Officer

FY2026-2027 BUDGET BOOK

EXECUTIVE SUMMARY
FINANCIAL



FY 2027 Budget: Revenues and Expenditures Summary

General Fund

The General Fund serves as the school system's primary operating fund and accounts for all financial transactions not required to be reported in another fund. The primary revenue sources for the General Fund are ad valorem property taxes and State Quality Basic Education (QBE) funding.

For FY 2027, General Fund revenues and expenditures, excluding Georgia Department of Education (GaDOE) grants, are projected as follows:

- **Revenues:** $113,214,194
- **Expenditures:** $120,001,821

Special Revenue Funds (Grants)

Special Revenue Funds account for revenues that are legally restricted or otherwise designated for specific purposes. The majority of grant funding is provided by the federal government through programs such as Title I, Title II-A, and Title VI-B.

Most grant-funded programs are budget neutral, with revenues generally equal to expenditures. However, the pre-K grant requires a **$336,340 supplement from the General Fund** to support projected expenditures.

- **Revenues:** $2,874,148
- **Expenditures:** $2,874,148

School Nutrition Program Fund

The School Nutrition Program Fund accounts for the school system's federally approved school nutrition operations administered in accordance with United States Department of Agriculture (USDA) requirements. The program is intended to operate as a self-supporting fund, primarily financed through federal reimbursements and participant charges.

For FY 2027, projected revenues and expenditures are as follows:

- **Revenues:** $3,387,031
- **Expenditures:** $4,115,534

Capital Projects Funds

Capital Projects Funds account for resources designated for capital improvements, including projects authorized through voter-approved referenda. These funds support the acquisition of school sites; construction, renovation, and equipping of school facilities; technology and textbook investments; and other long-term capital assets.

A primary revenue source for capital projects is the Education Special Purpose Local Option Sales Tax (E-SPLOST), a one-cent sales tax dedicated to funding capital improvements and related debt repayment.

For FY 2027, projected revenues and expenditures are as follows:

- **Revenues:** $6,764,295
- **Expenditures:** $8,507,559

FY 2027 All Funds Budget Comparison

The Board of Education approved the final FY 2027 budget of $135,131,803 for all funds on June 9, 2026. The FY 2027 unaudited beginning fund balance for all funds is $27 million. There is a $9,748,591 deficit across all funds. This amount will be deducted from the projected beginning fund balance, resulting in a projected ending fund balance of $ 17.3 million. The summary of the budgets approved is as follows:

General Fund

The General Fund revenue budget was approved at $113.2 million, and the expenditure budget at $120 million. The $6.8 million difference will be deducted from the projected General Fund beginning fund balance of $20.5 million, leaving an ending fund balance of $13.7 million.

Special Revenue Funds

The Special Revenue Funds budget consists of grants. The budget was approved with $2.5 million in anticipated revenues and $2.9 million in projected expenditures. The $336,000 deficit will be funded by the General Fund.

School Nutrition Program Fund

The School Nutrition Program Fund revenue budget was approved at $3.4 million, and the expenditure budget at $4.3 million. The $881,000 deficit will be funded by the General Fund, leaving an ending fund balance of $1 million. If additional funds are required to operate the school nutrition budget, the funds will be transferred from the General Fund.

Capital Projects Funds

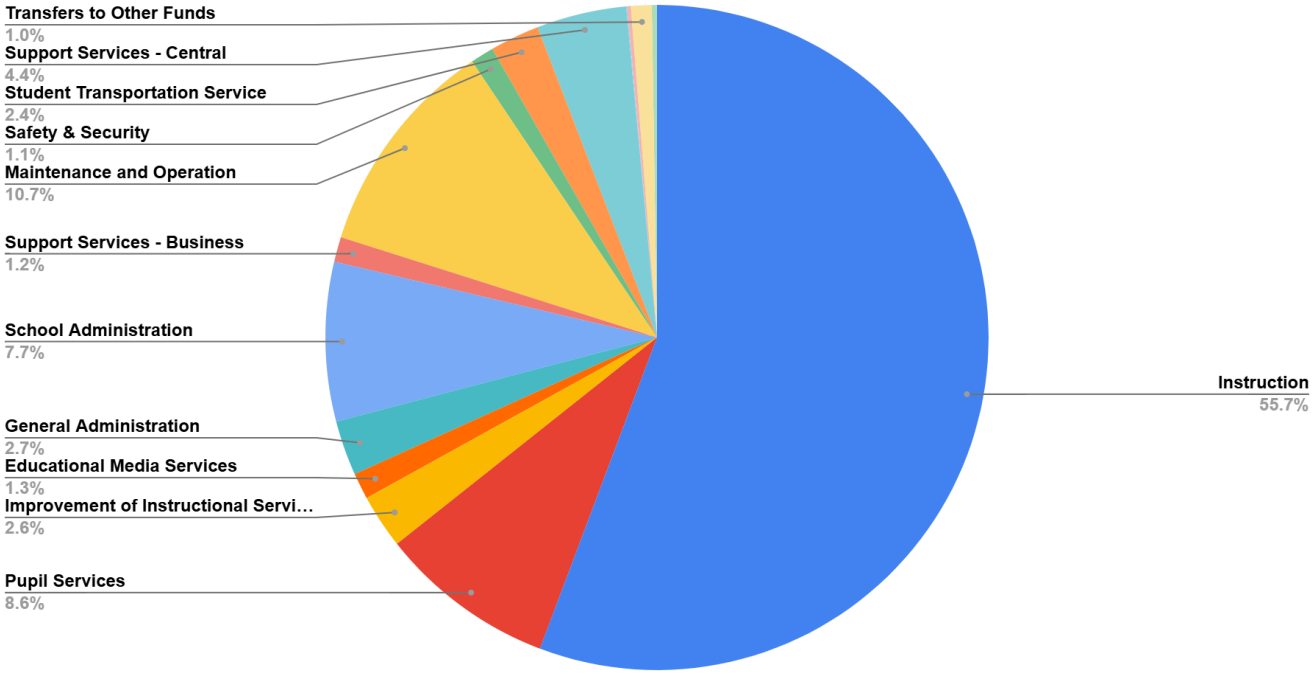
The Capital Projects Funds revenue budget was approved at $6.8 million, and the expenditure budget at $8.5 million. The $2 million difference will be deducted from the projected Capital Projects Funds beginning fund balance, leaving an ending fund balance under $1 million.

FY 2027 Budget All Funds Budget Comparison

ESTIMATED REVENUES	General Fund	Special Funds	Nutrition Fund	Capital Funds
Local Taxes	$66,655,448			$ 6,664,295
Local Other	5,312,629		2,358,215	100,000
State General	39,700,884			
State Other (Grants GDOE)	120,233	$ 1,158,838		
Federal Grant Administration		1,378,970	1,056,273	
Sell of District Property (2 houses)	1,425,000			
Transfers from Other Funds				
Total Revenues	**$ 113,214,194**	**$ 2,537,808**	**$ 3,414,488**	**$ 6,764,295**
ESTIMATED EXPENDITURES				
Instruction	$ 66,891,365	$ 2,687,734		$ 761,308
Pupil Services	10,324,523	141,125		
Improvement of Instructional Services	3,159,665	23,488		
Instructional Staff Training	2,000	8,200		
Educational Media Services	1,539,291			
Federal Grant Administration		500		
General Administration	3,197,631			
School Administration	9,283,071			1,245,593
Support Services - Business	1,453,669			
Maintenance and Operation	12,850,379			
Safety & Security	1,369,470			474,000
Student Transportation Service	2,888,821	13,101		
Support Services - Central	5,263,766			
Other Support Services	46,844			
School Nutrition Program	213,771		4,295,849	
Facilities Acquisition and Construction Services				1,145,600
Transfers to Other Funds	1,217,701			
Debt Service	299,853			4,881,058
Total Expenditures	**$ 120,001,821**	**$ 2,874,148**	**$ 4,295,849**	**$ 8,507,559**
Fund Balance Summary				
Projected Beginning Fund Balance	$20,461,261	0	$1,000,000	$2,272,544
Designate Funds from Fund Balance	(6,787,627)	(336,340)	(881,361)	(1,743,264)
Projected Ending Fund Balance	13,673,634	-	1,000,000	529,280

How Will the General Fund FY27 Budget Be Spent?

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



Instruction (55.7%)

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 co-curricular activities.

Pupil Services (8.6%)

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, and health services. 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 (3.9%)

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 in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (with 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 (8.3%)

General administration — activities concerned with establishing and administering policy for operating the LUA. These include the activities of the Board of Education members. 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 public.

School Administration (7.7%)

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 (2.4%)

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 (10.7%)

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 activities to maintain safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

Other Support Services (1.4%)

School Nutrition Program — activities concerned with providing food to students and staff for College Heights and the Frasier Center.

Transfer to other funds — funds transfer to other programs that are not self-supporting (e.g., pre-K program and School Nutrition).

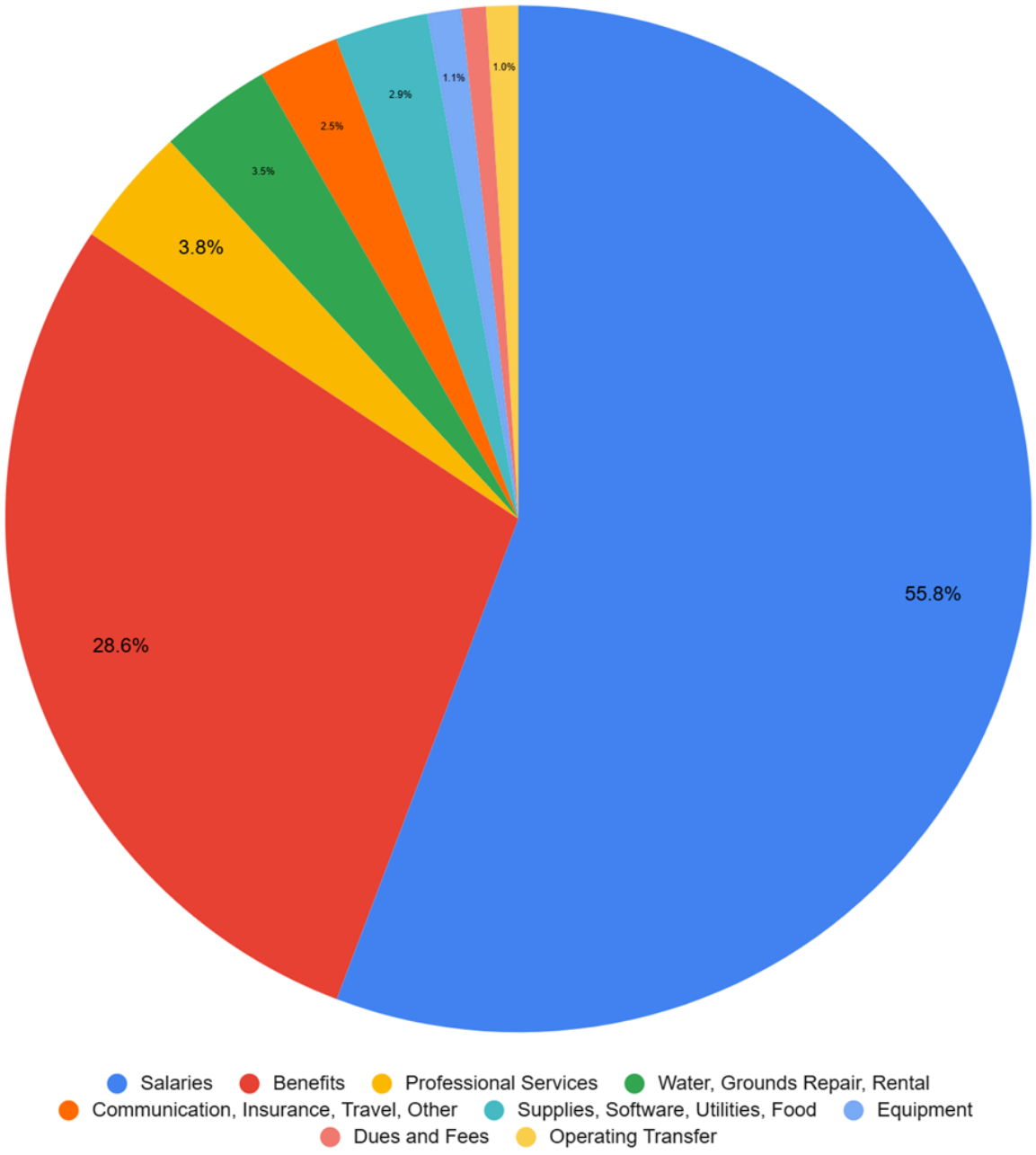
Debt services — outlays which cannot be properly classified as expenditures but require budgetary or accounting control (e.g., leases).

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.

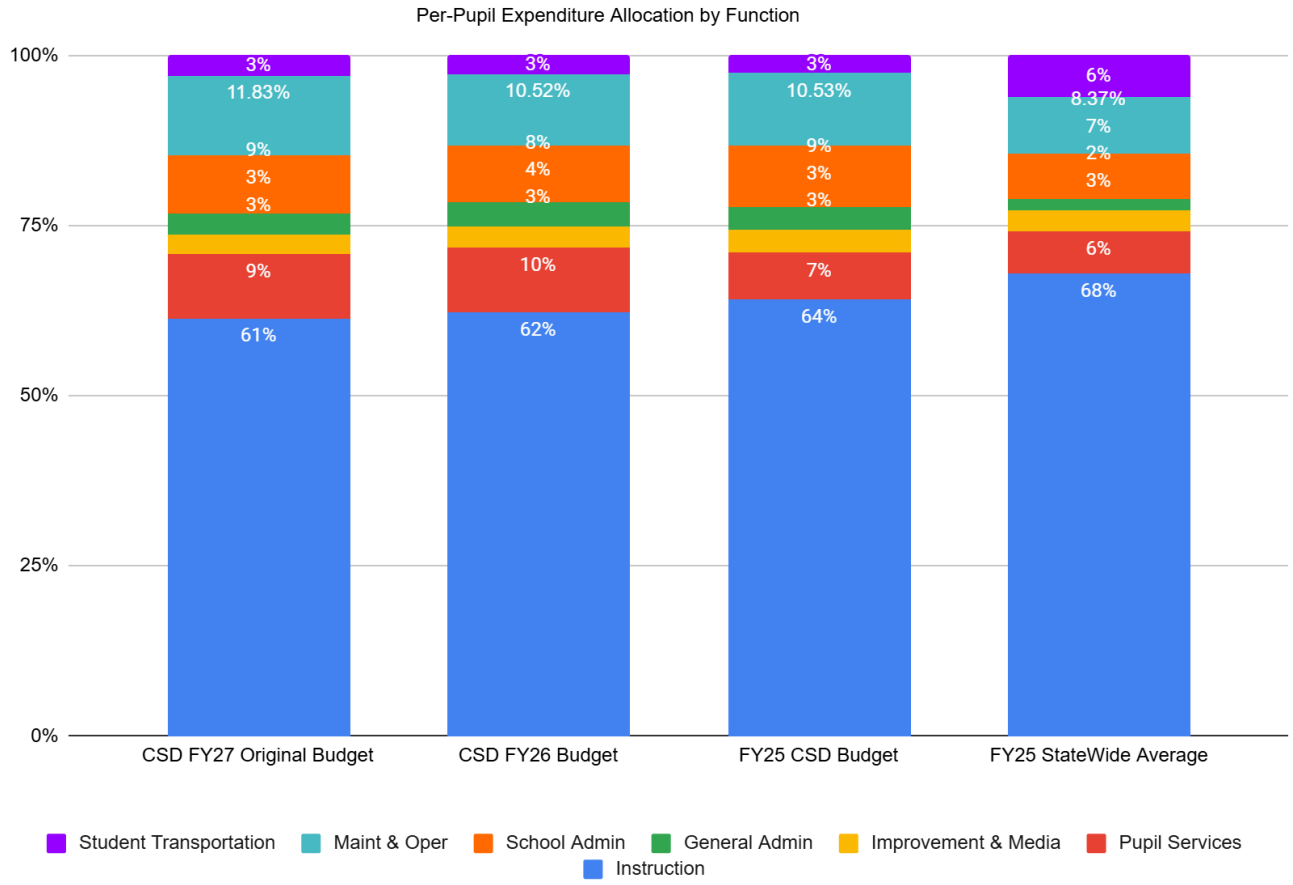


General Fund FY27 Budget Comparison by Function

Functions describe the activities for which services, materials, and other resources are acquired. In simple terms, functions define **“what we do.”**

For FY 2027, the budget projects that **61% of total expenditures will be dedicated to the Instruction function**. This represents a **1 percentage-point decrease** from the prior fiscal year.

For comparison, the **FY 2025 statewide average for instruction is 68%**, based on available financial data as of August 24, 2026. This statewide comparison should be considered in context, as the average does not include all school systems because some districts have incomplete financial reporting.



General Fund
Five-Year Audited Revenue Actual

General Fund Revenue	FY2021 ACTUAL	FY2022 ACTUAL	% Change	FY2023 ACTUAL	% Change	FY2024 ACTUAL	% Change	FY2025 ACTUAL	% Change
Local Taxes	$ 41,978,547	$ 45,150,054	7.56%	$ 50,667,181	12.22%	$ 55,139,121	8.83%	$ 62,426,676	13.22%
Other Taxes	295,624	388,398	31.38%	404,921	4.25%	407,906	0.74%	385,704	-5.44%
Tuition from Individual	56,322	63,815	13.30%	52,479	-17.76%	41,425	-21.06%	11,014	-73.41%
Tuition from Other Sources	1,447,498	2,531,145	74.86%	2,604,492	2.90%	2,740,758	5.23%	2,961,463	8.05%
Summer School Tuition	0	38,595		33,423		3,495		171	
Transportation Fees	52,282	272,367	420.96%	258,749	-5.00%	315,113	21.78%	457,822	45.29%
Earnings on Investments	9,920	26,724	169.41%	448,541	1578.40%	679,349	51.46%	917,241	35.02%
Service Provided Other	0	173				0		0	
Other Local Revenues	154,456	2,049	-98.67%	(5,993)	-392.49%	146,146	-2538.79%	15,608	-89.32%
QBE Earnings Salaries	37,821,149	38,071,598	0.66%	39,923,601	4.86%	44,525,895	11.53%	47,239,745	6.09%
QBE Allotment Operating	2,397,073	2,356,428	-1.70%	2,368,479	0.51%	2,321,487	-1.98%	2,256,580	-2.80%
QBE Allotment Reduction	(1,002,653)	196,367	-119.58%	0	-100.00%		0.00%	0	
Total State Categorical Grants	195,861	1,598,036	715.90%	1,915,642	19.87%	211,391	-88.97%	282,338	33.56%
QBE Contra (Local Share)	(8,636,854)	(9,244,384)	7.03%	(9,370,894)	1.37%	(8,353,536)	-10.86%	(10,637,240)	27.34%
Other Grants - GaDOE	214,751	200,513	-6.63%	301,875	50.55%	1,202,452	298.33%	923,100	-23.23%
On Behalf Payments	97,779	104,334	6.70%	122,650	17.55%	123,260	0.50%	1,092,180	786.08%
Funds Other State Agency	52,373	0		0		0		0	
CARES ACT- ESSER Funds	76,640	0		0		0		0	
Transfer In	0	0		0		89,438			
Sales - Fixed Assets	11,034	10,898	-1.24%	43,512	299.28%	16,743	-61.52%	48,386	189.00%
Capital Lease Proceeds	0	0		0		0		0	
Other Long Term Debt Proceeds	65,181	0		0		0		0	

Total Revenue	**$ 75,286,983**	**$ 81,767,110**	8.61%	**$ 89,768,659**	9.79%	**$ 99,610,442**	10.96%	**$ 108,380,789**	8.80%
Millage Rate	**21**	**21**		**20.30**		**20.30**		**20.30**	
General Fund Expenditures									
Instruction	**$ 50,793,160**	**$ 49,720,878**	-2.11%	**$ 51,773,281**	4.13%	**$ 56,596,047**	9.32%	**$ 60,818,873**	7.46%
Pupil Services	**4,066,177**	**4,299,032**	5.73%	**4,679,063**	8.84%	**4,795,417**	2.49%	**6,076,333**	26.71%
Improvement of Instructional Services	**1,919,818**	**2,411,390**	25.61%	**2,688,635**	11.50%	**2,721,747**	1.23%	**3,080,734**	13.19%
Instructional Staff Training	**28,473**	**-775**		**4,203**		**4,367**		**14,436**	
Education Media Services	**1,379,326**	**1,470,528**	6.61%	**1,265,830**	-13.92%	**1,405,389**	11.03%	**1,472,674**	4.79%
General Administration	**2,205,224**	**1,239,569**	-43.79%	**1,573,788**	26.96%	**2,239,477**	42.30%	**2,897,117**	29.37%
School Administration	**6,173,400**	**6,654,934**	7.80%	**7,584,839**	13.97%	**8,020,516**	5.74%	**8,705,980**	8.55%
Business Support Services	**651,145**	**718,630**	10.36%	**775,962**	7.98%	**977,729**	26.00%	**1,292,085**	32.15%
Maintenance & Operation	**6,982,530**	**7,064,317**	1.17%	**8,019,067**	13.52%	**9,211,156**	14.87%	**9,703,854**	5.35%
Safety & Security	**0**	**25,881**		**0**		**40,552**		**993,431**	
Student Transportation Service	**1,440,905**	**1,600,827**	11.10%	**1,634,683**	2.11%	**1,953,763**	19.52%	**2,440,022**	24.89%
Central Support Services	**2,727,099**	**2,359,838**	-13.47%	**2,414,543**	2.32%	**3,105,440**	28.61%	**3,914,334**	26.05%
Other Support Services	**9,551**	**64,297**	573.23%	**52,753**	-17.95%	**33,096**	-37.26%	**25,648**	-22.50%
School Nutrition	**824,557**	**843,874**	2.34%	**689,328**	-18.31%	**723,697**	4.99%	**213,461**	-70.50%
Transfer Out	**636,714**	**255,176**	-59.92%	**245,843**	-3.66%	**264,613**	7.63%	**309,538**	16.98%
Debt Services	**304,676**	**282,602**	-7.25%	**282,602**	0.00%	**260,058**	-7.98%	**260,035**	-0.01%
Total Expenditures	**$ 80,142,754**	**$ 79,010,997**	-1.41%	**$ 83,684,422**	5.91%	**$ 92,353,064**	10.36%	**$ 102,218,555**	10.68%
Surplus/Deficit	**$ (4,855,771)**	**$ 2,756,112**		**$ 6,084,237**		**$ (7,257,378)**		**$ (6,162,234)**	
Enrollment	**5643**	**5395**	**-4.39%**	**5494**	**1.84%**	**5369**	**-2.28%**	**5219**	**-2.79%**

Organizationwide Factors Influencing Decisions

***Demographic and Economic Factors**

CITY OF DECATUR, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

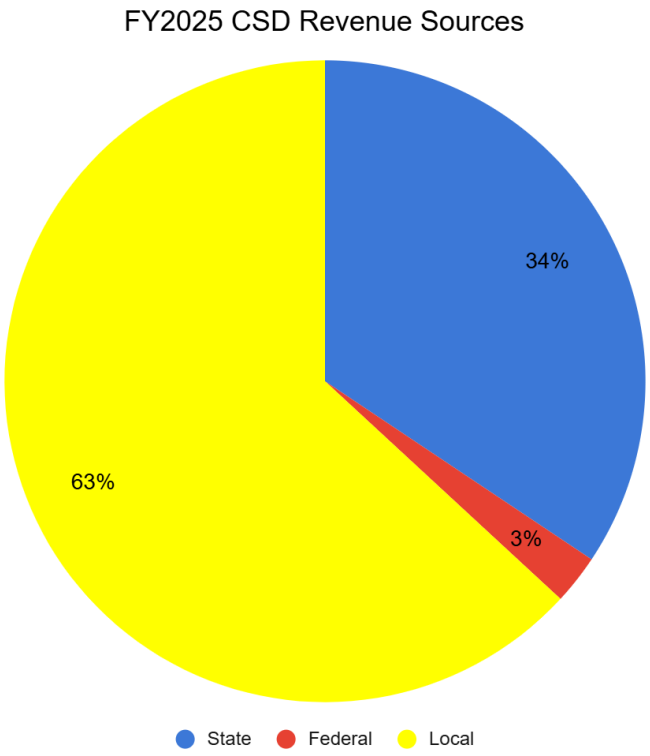
Fiscal Year	Population (1)	Personal Income (in thousands) (1)	Per Capita Personal Income (1)	Median Age (1)	Percentage of Population Age 25 and Older with Greater Than 12 Years of Formal Schooling (3)	School Enrollment (2)	Unemployment Rate (4)
2016	21,957	$ 944,854	$ 43,032	35.9	95%	4,661	5.4%
2017	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	25,696	1,237,802	49,572	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%
2025	24,470	1,804,295	73,735	39.6	96%	5,764	3.7%

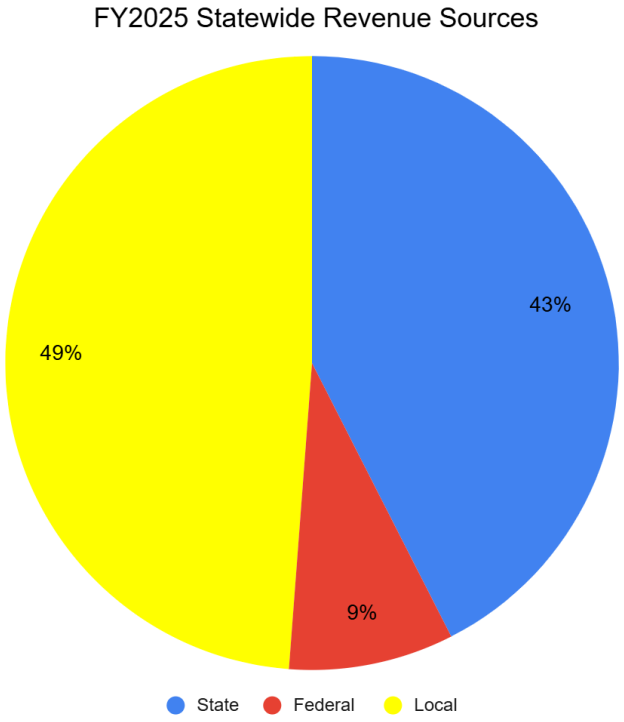
(1) Source: U.S. Census (available every tenth year)
(2) Source: Provided by City of Decatur School Board
(3) Source: U.S. Census and Department of Community Affairs
(4) Source: U.S. Census and Department of Labor

*Information obtained from the City of Decatur, Georgia, Financial Audit

Funding Factors

With approximately 63% of revenue coming from local sources (compared to a statewide average of 49%), the district is highly susceptible to the city's economic condition. Decreases in property values negatively impact local revenues.





FY27 Revenues and Expenditures for All Funds

The following table summarizes the beginning fund balance, budget forecasts for revenues and expenditures, and the ending fund balance by fund for the FY27 budget.

Fund Category	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General	$20,461,261	$113,214,194	$120,001,821	$13,673,634
Special Revenue	0.00	2,874,148.00	2,874,148.00	0
School Nutrition	1,000,000.00	4,295,849.00	4,295,849.00	1,000,000
Capital Projects	2,272,544.00	6,764,295.00	8,612,652.00	424,187
Total	**$21,461,261**	**$120,384,191**	**$127,171,818**	**$14,673,634**

Significant Changes

The General Fund balance will be reduced by approximately $6.8 million due to one-time expenses and salary and benefit increases.

The Capital Projects Fund balance will be reduced by $1,848,357 due to ongoing capital projects.

The School Nutrition Program Fund is projected to require an $881,361 supplement from the General Fund to balance the budget and maintain three months of operating revenue.

Historical and Budget Forecast for All Funds

The following tables summarize historical revenues, expenditures, and ending fund balances by fund.

Funds Summary of Revenue

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	Variance	%
General	$89,768,659	$99,610,442	$108,380,789	$110,923,671	$113,277,239	$2,353,568	2%
Special Revenue*	3,688,976	3,711,628	3,387,553	3,885,204	2,874,148	(1,011,056)	-26%
School Nutrition	2,859,126	3,091,109	3,004,778	4,089,724	4,115,681	25,957	1%
Capital Projects	7,105,925	7,250,509	9,719,363	7,120,000	6,764,295	(355,705)	-5%
Total	**$103,422,686**	**$113,663,688**	**$124,492,483**	**$126,018,599**	**$127,031,363**	**$1,012,763**	1%

Capital Projects FY25 include funds from Capital Lease

Funds Summary of Expenditures

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	Variance	%
General	$83,684,422	$92,353,064	$102,218,840	$114,037,621	$120,001,822	$5,964,200	5%
Special Revenue*	3,752,923	3,685,797	3,409,326	3,864,883	2,874,148	(990,735)	-26%
School Nutrition	3,400,903	2,765,257	3,297,867	4,117,034	4,295,849	178,815	4%
Capital Projects	6,516,219	8,061,497	12,194,865	10,226,932	8,612,652	(1,614,280)	-16%
Total	**$97,354,467**	**$106,865,614**	**$121,120,897**	**$132,246,470**	**$135,784,470**	**$3,538,000**	3%

*Special Revenue includes Grants PreK, Other GADOE Grants, Federal Grants

Summary of Ending Fund Balance

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	Variance	%
General	$6,084,237	$7,257,378	$6,161,949	$ (3,113,950)	$ (6,724,583)	$ (3,610,632)	116%
Special Revenue	(63,947)	25,831	(21,773)	20,321	$ -	(20,321)	-100%
School Nutrition	(541,777)	325,853	(293,090)	(27,310)	(180,168)	(152,858)	560%
Capital Projects	589,706	(810,987)	(2,475,502)	(3,106,932)	(1,848,357)	1,258,575	-41%
Total	**$6,068,219**	**$6,798,074**	**$3,371,585**	**$ (6,227,870)**	**$ (8,753,108)**	**$ (2,525,237)**	41%

The following tables summarize budget forecasts for revenues, expenditures, and ending fund balances by fund.

Summary of Revenue Budget Forecasts

Fund	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast
General	$110,923,671	$113,277,239	$118,941,101	$124,888,156
Special Revenue	3,885,204	2,874,148	2,874,148	2,874,148
School Nutrition	4,089,724	4,115,681	4,198,995	4,283,875
Capital Projects	7,120,000	6,764,295	6,764,295	6,764,295
Total	**$126,018,599**	**$127,031,363**	**$132,778,539**	**$138,810,474**

Assumptions

General Fund — 5.0% annually

4% annual increase provides room for growth in the tax digest, state revenues, and other recurring sources while avoiding an overly aggressive assumption.

Special Revenue — held flat

A growth percentage to Special Revenue was not applied because these revenues are generally tied to grants and other restricted funding and can fluctuate substantially.

School Nutrition — 2% annually

A modest 2% annual increase recognizes enrollment, participation, meal prices, and federal/state reimbursement changes without assuming substantial program expansion.

Capital Projects — revenue increased by $1.5 million

ESPLOST/bond proceeds or other capital funding projections increased based on additional funds that should be recieved from SPLOST due to miscalculations in previous years.

Summary of Expenditure Budget Forecasts

Fund	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast
General	$114,037,621	$120,001,822	$120,696,877	$124,317,783
Special Revenue	3,864,883	2,874,148	2,874,148	2,874,148
School Nutrition	4,117,034	4,295,849	4,381,766	4,469,401
Capital Projects	10,226,932	8,612,652	7,612,652	7,612,652
Total	**$132,246,470**	**$135,784,471**	**$135,565,443**	**$139,273,984**

Forecast assumptions

General Fund — 3.0% annually

One-time FY27 budget cost of $2,905,000 has been removed from FY28 budget. 3% annual expenditure growth. This recognizes that compensation and benefits are likely to remain the largest expenditure pressures while avoiding the assumption that the FY27 increase of approximately 5.2% will continue indefinitely.

Special Revenue — held flat

Special Revenue expenditures generally correspond to restricted grants and programs, the FY27 level is held constant unless there are known grants or program changes.

School Nutrition — 2% annually

A 2% annual increase is reasonable for food, labor, supplies, and other operating costs.

Capital Projects — decreased by $1.0 million

Capital expenditures decreased based on the completion of projects

Summary of Ending Fund Balance Forecasts

Fund	FY2026 Ending	FY2027 Ending	FY2028 Forecast	FY2029 Forecast
General	$20,529,789	$13,736,678	$11,980,902	$12,551,274
School Nutrition	972,690	819,832	637,061	451,535
Capital Projects	2,272,544	424,187	1,075,830	1,727,473
Special Revenue	—	—	—	—
Total	**$23,775,023**	**$14,980,697**	**$13,693,793**	**$14,730,282**

Financial Trends, Events, and Initiatives

State Unfunded Mandates

State Health Benefit Plan (SHBP)

The state budget increased the employer contribution rate for the Teachers' State Health Benefit Plan (SHBP). The proposed increase is from $1,885 per member per month (PMPM) to $1,935 PMPM, representing an increase of $50 PMPM.

Currently, 458 certified employees and 224 non-certified employees, for a total of 682 district employees, participate in the SHBP. The state currently funds SHBP coverage for 414 certified employees. The district is responsible for funding the remaining 268 employees, comprising 224 non-certified and 44 certified.

The proposed FY 2027 increase is estimated to have a General Fund fiscal impact of approximately $160,800 to cover the costs of these district-funded employees. This number fluctuates throughout the year.

SHBP Contribution Increases

The continued growth in the state-required SHBP employer contribution has created significant, recurring financial pressure on the General Fund. The employer contribution increased as follows:

Fiscal Year	PMPM Increase
FY2023 to FY2024	$635
FY2024 to FY2025	$180
FY2025 to FY2026	$125
FY2026 to FY2027	$50
Total Increase	**$990 PMPM**

Over this period, the cumulative increase in the monthly employer contribution is **$990 PMPM**, representing an annual increase of **$11,880 per participating employee**.

Teacher Retirement System (TRS)

The employer contribution rate for the Teachers Retirement System of Georgia (TRS) will increase from 21.91% in FY 2026 to 22.32% in FY 2027. This increase represents an additional cost to the district and places further pressure on the General Fund.

TRS Employer Contribution Rate Trends

The TRS employer contribution rate remained at 19.98% during FY 2023 and FY 2024, then increased in subsequent years. The continued increase in the employer contribution rate represents a significant long-term financial obligation for the district.

Spending Priorities

Competitive Salaries

Maintaining competitive salaries remains a key spending priority for the district. Competitive compensation is essential to attracting and retaining highly qualified teachers, administrators, and support personnel in a competitive metropolitan labor market.

Salary Alignment

The district continues to prioritize salary alignment across job classifications to ensure compensation remains competitive with other metro-Atlanta school districts. Ongoing salary reviews and adjustments are intended to promote internal equity while strengthening the district's ability to recruit and retain employees.

Safety and Security

Student and employee safety remains a fundamental priority. The district continues to invest in safety and security initiatives, including ongoing funding for a dedicated Safety and Security Department, to enhance security practices and provide a safe learning and working environment.

Investment in Early Childhood Education

The district is committed to directing financial, community, and emotional resources into structured learning and care for children from birth. Investing in early childhood education creates upward mobility by providing all children with a solid foundation for long-term success in life.

Significant Changes

Declining Enrollment

Overall, student enrollment continues to decline. This trend has significant implications for the district’s financial planning, as enrollment affects staffing requirements, state funding, program delivery, and the efficient allocation of resources.

House Bill 581 (HB 581)

House Bill 581 established a statewide floating homestead exemption that limits annual increases in the taxable value of qualifying primary residences to the rate of inflation. The legislation may affect future property tax revenue growth and should be considered when developing long-term revenue projections and assessing the district’s fiscal capacity.

Financial and Demographic Changes

Overview

City Schools of Decatur (CSD) navigated several key financial and demographic developments during FY 2027:

- **Enrollment Trends and Revenue Impact:** The district experienced a period of declining student enrollment. Because state funding under Georgia's Quality Basic Education (QBE) system is tied directly to full-time equivalent (FTE) counts, this demographic shift presents a corresponding reduction in state revenue projections.
- **Compensation and Workforce Investment:** To maintain competitive compensation and support staff retention, the Board of Education approved a minimum 3% salary increase for all certified and non-certified personnel, alongside step increases for eligible employees.
- **Non-Resident Tuition Program:** As part of a broader fiscal strategy and alignment with the district's strategic accelerator for organizational effectiveness and excellence, CSD reinstated its non-resident tuition program for the 2026–2027 academic year. Tuition was set at $9,158 per student, with applications accepted for grades K–2 and 3–5. This initiative maximizes capacity in high-performing schools while generating additional local revenue. The program's operational and financial impact will be evaluated following the 2026–2027 school year to determine its long-term viability.

FY 2027 All Funds Budget Forecast

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

The multi-year forecast provides a long-range view of the district's financial position based on current revenue trends, expenditure commitments, and reasonable assumptions regarding future growth. The forecast is intended to support long-term financial planning and should not be interpreted as an adopted budget for future fiscal years. Projections will be updated annually as economic conditions, enrollment, state funding, property values, legislative actions, and district priorities change.

Revenue Assumptions

Local Property Taxes — 3.0% annual growth. Property tax revenue is projected to increase approximately 3% annually based on anticipated tax digest growth. The forecast assumes no increase in the millage rate.

Other Local — approximately 1.0% recurring annual growth. After adjusting for one-time capital-related revenue included in FY 2027, Other Local revenue is projected to grow modestly by approximately 1% annually.

State Revenue — 1.5% annual growth. State revenue, primarily QBE funding, is projected to increase approximately 1.5% annually based on the district's current funding assumptions.

Federal Revenue — held essentially flat. Federal revenue is projected at approximately $4.2 million annually beginning in FY 2028. Because federal funding is largely grant-driven, the forecast does not assume significant recurring growth.

Overall, after the FY 2027 one-time revenue is removed, consolidated recurring revenue grows approximately 2.2% annually from FY 2028 through FY 2031. That is probably the most useful number to highlight in the budget book because it gives a clearer picture of the district's underlying recurring revenue trend.

Expenditure Projection Summary

Consolidated expenditures are projected to increase from approximately $135.1 million in FY 2027 to $142.4 million in FY 2031, an overall increase of approximately $7.3 million, or 5.4%. The forecast reflects the removal of applicable one-time expenditures, known program and capital commitments, and reasonable inflationary growth assumptions for recurring expenditures.

Beginning in FY 2029, most recurring expenditure categories are projected to grow by approximately 2% annually to reflect anticipated increases in salaries, benefits, contracted services, utilities, supplies, and other operating costs. Instruction remains the district's largest expenditure category, increasing from approximately $70.6 million in FY 2027 to $75.7 million in FY 2031, reflecting the district's continued focus on direct instructional services.

Several expenditure categories fluctuate during the forecast period due to the timing and removal of one-time expenditures, rather than ongoing changes in district operations. Central Support Services, Safety and Security, School Administration, and Student Transportation show declines following FY 2027 or FY 2028, then return to modest annual growth. School Nutrition is projected to increase from approximately $4.5 million in FY 2027 to $5.3 million in FY 2031, while Facilities Acquisition and Construction and Debt Service are projected separately based on anticipated capital and financing requirements.

Overall, the forecast assumes moderate and controlled expenditure growth. However, expenditures continue to exceed recurring revenues through FY 2031. This reinforces the importance of ongoing expenditure monitoring, maintaining adequate reserves, and aligning recurring expenditures with sustainable recurring revenue as the district develops future budgets.

FY2027 Budget Forecast for All Funds

	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	FY2031 Forecast
Revenue						
Local Property Taxes	$ 64,091,777	$ 66,655,448	$ 68,655,111	$ 70,714,765	$ 72,836,208	$ 75,021,294
Other Local	14,678,494	24,990,948	17,519,047	17,685,983	17,856,035	17,320,354
State Source	41,623,434	39,814,460	40,411,677	41,017,852	41,633,120	42,257,617
Federal	5,057,089	4,119,766	4,160,214	4,160,214	4,160,214	4,160,214
Total Revenue	$ 125,450,794	$ 135,580,622	$ 130,746,049	$ 133,578,814	$ 136,485,577	$ 138,759,479
Expenditures						
Instruction	68,851,650	70,629,261	71,402,203	72,774,621	74,174,488	74,174,488
Pupil Services	10,365,220	10,604,419	10,793,813	11,004,433	11,219,266	11,219,266
Improvement of Instruction	3,228,588	3,175,728	3,237,958	3,302,415	3,368,161	3,368,161
Instructional Staff Training	102,707	29,123	27,540	27,581	27,622	27,622
Educational Media Services	1,485,191	1,539,291	1,568,158	1,599,521	1,631,512	1,631,512
Federal Grant Administration	23,794	4,000	3,800	3,800	3,800	3,800
General Administration	3,689,548	3,213,043	3,276,084	3,341,316	3,407,852	3,407,852
School Administration	11,361,889	10,308,124	9,954,487	10,153,577	10,356,648	10,356,648
Business Services	1,314,300	1,453,669	1,482,742	1,512,397	1,542,645	1,542,645
Maintenance & Operations	11,088,765	12,951,754	13,010,390	13,238,694	13,471,564	13,471,564
Safety & Security	2,719,168	1,843,470	1,692,659	1,726,513	1,761,043	1,761,043
Student Transportation	3,113,793	2,906,753	2,851,197	2,907,885	2,965,707	2,965,707
Central Support Services	4,604,535	5,385,399	7,151,607	5,744,639	5,839,532	5,839,532
Other Support Services	74,549	61,639	61,681	62,636	63,611	63,611
School Nutrition	4,396,835	4,509,620	4,700,476	4,899,523	5,107,111	5,107,111
Facilities Acquisition & Construction	2,017,944	1,145,600	1,168,512	1,191,882	1,215,720	1,215,720
Debt Service	3,240,189	5,370,910	3,254,483	3,319,573	3,385,964	3,385,964
Total Expenditures	**$ 131,678,665**	**$ 135,131,803**	**$ 135,637,790**	**$ 136,811,006**	**$ 139,542,246**	**$ 139,542,246**

FY2026-2027 BUDGET BOOK

EXECUTIVE SUMMARY
INFORMATIONAL



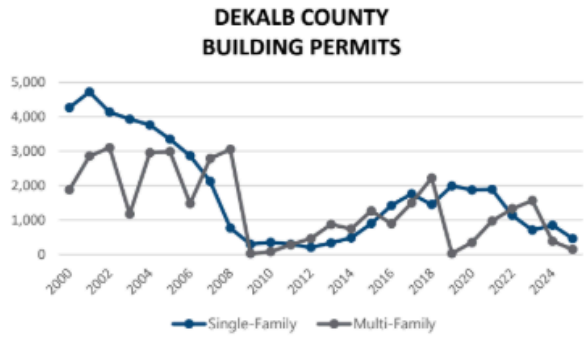
Housing Data

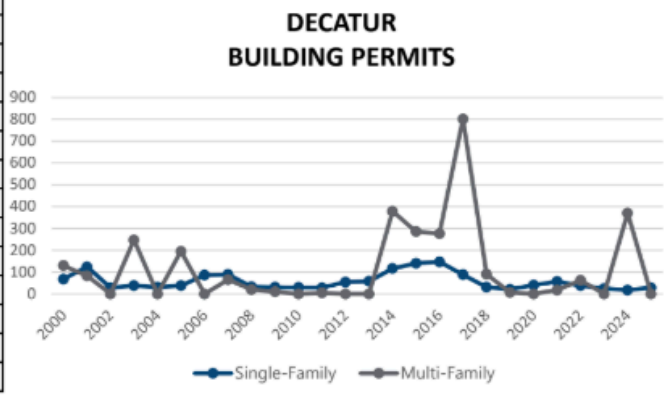
Housing development and building permits are tracked to determine their effect on student enrollment. The table and graph below illustrate the number of single - and multi-family building permits issued in DeKalb County and the City of Decatur since 2000.

BUILDING PERMITS

	DEKALB COUNTY		DECATUR	
Year	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	853	385	18	370
2025*	465	148	28	0

*Source: SOCDS Building Permits Database (*preliminary through July)*





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 complete, and residents are moving into the units (66 new affordable 1 -, 2-, and 3- bedroom duplex and garden style apartment housing units). Phase II will also consist of 66 new units; this phase is under construction and is expected to be completed and ready for move-in in May of 2026. 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

City Schools of Decatur
Historical Enrollment

As indicated in the table below, from the 2016-17 to the 2019-20 school year, enrollment in the City Schools of Decatur increased by 644 PK-12 students. Since the 2019-20 school year, PK-12 enrollment has decreased by 612 students.

Historical Enrollment - District-wide

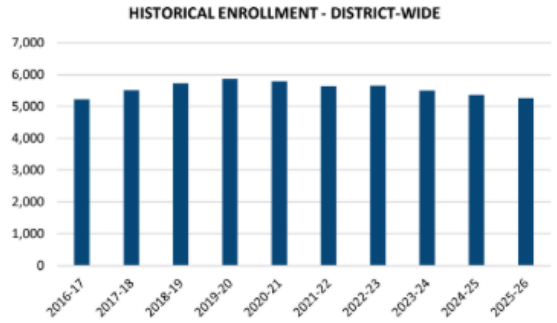
Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
PK	190	197	194	179	172	160	171	153	148	159
K	447	436	430	444	368	321	321	288	256	270
1	448	474	448	452	420	382	339	327	298	264
2	458	451	489	457	431	409	391	354	327	298
3	438	469	457	492	435	413	412	386	350	329
4	454	458	465	459	466	433	418	421	385	366
5	429	441	458	452	437	448	427	424	417	381
6	391	453	455	490	451	431	452	428	421	431
7	375	405	455	443	492	423	446	439	421	437
8	356	391	427	449	434	485	425	455	443	440
9	362	411	431	454	457	447	515	444	481	458
10	337	340	386	426	447	439	459	503	463	469
11	290	323	332	377	425	431	447	439	501	448
12	255	265	307	300	357	415	432	448	456	512
K - 12 Total	5,040	5,317	5,540	5,695	5,620	5,477	5,484	5,356	5,219	5,103
Grand Total	5,230	5,514	5,734	5,874	5,792	5,637	5,655	5,509	5,367	5,262

Source: City Schools of Decatur, FTE1 Enrollment Data

Historical Enrollment - District-wide

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
PK	190	197	194	179	172	160	171	153	148	159
K - 2	1,353	1,361	1,367	1,353	1,219	1,112	1,051	969	881	832
3 - 5	1,321	1,368	1,380	1,403	1,338	1,294	1,257	1,231	1,152	1,076
6 - 8	1,122	1,249	1,337	1,382	1,377	1,339	1,323	1,322	1,285	1,308
9 - 12	1,244	1,339	1,456	1,557	1,686	1,732	1,853	1,834	1,901	1,887
K - 12 Total	5,040	5,317	5,540	5,695	5,620	5,477	5,484	5,356	5,219	5,103
Grand Total	5,230	5,514	5,734	5,874	5,792	5,637	5,655	5,509	5,367	5,262

Source: City Schools of Decatur, FTE1 Enrollment Data



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.

CITY SCHOOLS OF DECATUR
ENROLLMENT PROJECTIONS REPORT (BY SCHOOL OF ATTENDANCE)

Page 21
12/15/2025

Historical Enrollment - by School

School	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Trend
College Heights PK	190	197	194	179	172	160	171	153	148	159	
4 5 Academy at Fifth Ave	883	899	923	0	0	0	0	0	0	0	
Clairemont ES	319	319	303	243	205	183	181	167	144	118	
Glennwood ES	286	290	296	200	177	168	181	180	162	157	
Oakhurst ES	460	484	480	346	307	279	249	226	197	212	
Westchester ES	292	296	289	228	210	180	165	148	140	124	
Winnona Park ES	434	441	456	336	320	302	275	248	238	221	
Fifth Avenue Upper Elementary	0	0	0	662	645	597	596	593	529	476	
Talley Street Upper Academy	0	0	0	741	693	697	661	638	623	600	
Beacon Hill MS	1,122	1,249	1,337	1,382	1,377	1,339	1,323	1,322	1,285	1,308	
Decatur HS	1,244	1,339	1,456	1,557	1,686	1,732	1,853	1,834	1,901	1,887	
Grand Total	5,230	5,514	5,734	5,874	5,792	5,637	5,655	5,509	5,367	5,262	

Source: City Schools of Decatur, FTE1 Enrollment Data

Student Enrollment for 10 Years

Projected Enrollment - Recommended - District-wide

Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
PK	159	159	159	159	159	159	159	159	159	159
K	285	272	277	294	285	285	285	286	285	285
1	280	293	281	287	305	293	293	295	296	295
2	268	284	297	285	291	308	297	298	300	300
3	294	265	279	294	281	287	305	294	294	296
4	341	303	273	289	303	291	297	314	303	304
5	363	338	301	271	286	302	288	295	312	302
6	386	368	342	306	274	290	305	292	299	316
7	428	383	366	340	303	273	288	303	290	297
8	446	436	391	373	347	309	278	294	309	296
9	459	465	455	408	389	361	323	290	307	322
10	452	453	459	449	402	384	357	318	286	303
11	458	441	442	448	438	393	375	348	311	279
12	459	469	452	453	458	449	402	384	357	318
K - 12 Total	4,919	4,770	4,615	4,497	4,362	4,225	4,093	4,011	3,949	3,913
Grand Total	5,078	4,929	4,774	4,656	4,521	4,384	4,252	4,170	4,108	4,072

Source: Woolpert

Projected Enrollment - Recommended - District-wide

Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
PK	159	159	159	159	159	159	159	159	159	159
K - 2	833	849	855	866	881	886	875	879	881	880
3 - 5	998	906	853	854	870	880	890	903	909	902
6 - 8	1,260	1,187	1,099	1,019	924	872	871	889	898	909
9 - 12	1,828	1,828	1,808	1,758	1,687	1,587	1,457	1,340	1,261	1,222
K - 12 Total	4,919	4,770	4,615	4,497	4,362	4,225	4,093	4,011	3,949	3,913
Grand Total	5,078	4,929	4,774	4,656	4,521	4,384	4,252	4,170	4,108	4,072

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 2024, 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 the digest grows

2027 millage rate highlights:

- An M&O millage rate of 20.30 was utilized in the FY 2027 budget.
- Net M&O digest is projected to increase by approximately $3.4 million or 5% to approximately $68 million.

		Millage Rate		Levy		
Rank	School District	2025 M&O Millage Rate	% Variance to CSD	Total M&O Tax Levy - 2025	Enrollment*	FY2024 Levy per Student
1	Dekalb	22.78	2.48	996,058,650	90,958	10,951
2	Atlanta	20.50	0.20	1,064,747,491	49,944	21,319
3	Decatur	20.30	0.00	64,281,028	5,367	11,977
4	Henry	19.80	-0.50	282,023,563	43,000	6,559
5	Clayton	19.60	-0.70	244,538,538	51,055	4,790
6	Cobb	18.70	-1.60	823,641,838	105,738	7,789
7	Marietta City	17.97	-2.33	83,428,954	8,664	9,629
8	Fulton	17.08	-3.22	884,425,168	87,054	10,160

* ENROLLMENT per GDOE Insights

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

CURRENT 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY							
BOARD OF EDUCATION		2021	2022	2023	2024	2025	2026
VALUE	Real & Personal	2,477,012,644	2,742,962,659	3,141,599,327	3,305,436,723	3,515,252,234	3,686,512,119
	Motor Vehicles	4,596,510	4,279,180	4,014,460	3,558,900	2,815,730	2,349,700
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	2,481,609,154	2,747,241,839	3,145,613,787	3,308,995,623	3,518,067,964	3,688,861,819
	Less Exemptions	335,551,879	286,241,237	322,335,611	338,817,907	361,164,981	363,763,031
	NET DIGEST VALUE	2,146,057,275	2,461,000,602	2,823,278,176	2,970,177,716	3,156,902,983	3,325,098,788
RATE	**MILLAGE RATE (Maintenance & Operation)**	21.0000	21.0000	20.3000	20.3000	20.3000	20.3000
TAX	**TOTAL M&O TAXES LEVIED**	$45,067,203	$51,681,013	$57,312,547	$60,294,608	$64,085,131	$67,499,505
	Net Tax $ Increase	$3,591,331	$6,613,810	$5,631,534	$2,982,061	$3,790,523	$3,414,375
	Net Tax % Increase	8.66%	14.68%	10.90%	5.20%	6.29%	5.33%

Personnel Resources Changes and Reasons for Changes

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, the sophistication and excitement of a college town, and all the benefits of living in a major metropolitan area.

CSD teachers are among the finest professionals in the field. Nearly 80% of the district's teachers hold advanced degrees, most have multiple years of classroom experience, and many hold multiple certifications. The average years of experience among teachers across the district is 15 years.

The district currently employs approximately 875 staff members. Overall, the workforce comprises 47.4% White and 46.5% Black employees across all roles. Among the 438 classroom teachers, 25.8% identify as Black, up from 24.6% in FY26, and other minority groups are also increasing, highlighting the district's efforts to diversify partnerships and recruitment. For FY27, the district reinforces its 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:

Personnel Additions and Role Expansions

- **Work-Based Learning Coordinator (DHS):** Increased work days for the CTAE Department to meet grant requirements (190 to 210 days)
- **Dual Enrollment Coordinator (DHS):** Increased work days for the CTAE Department to meet grant requirements (190 to 210 days)
- **504 Team Lead (DHS):** Added 1.0 FTE to DHS staffing
- **Medical Assistants (K-2 Schools):** Added 3.0 FTEs (1.0 FTE each across three positions) under the SAG approval
- **After-School Manager (ECLC):** Expanded days and hours (1.0 FTE) to reduce supplemental pay and improve center coverage
- **Graduation Coordinator (DHS):** Increased schedule days (1.0 FTE) to cover expanded duties and responsibilities

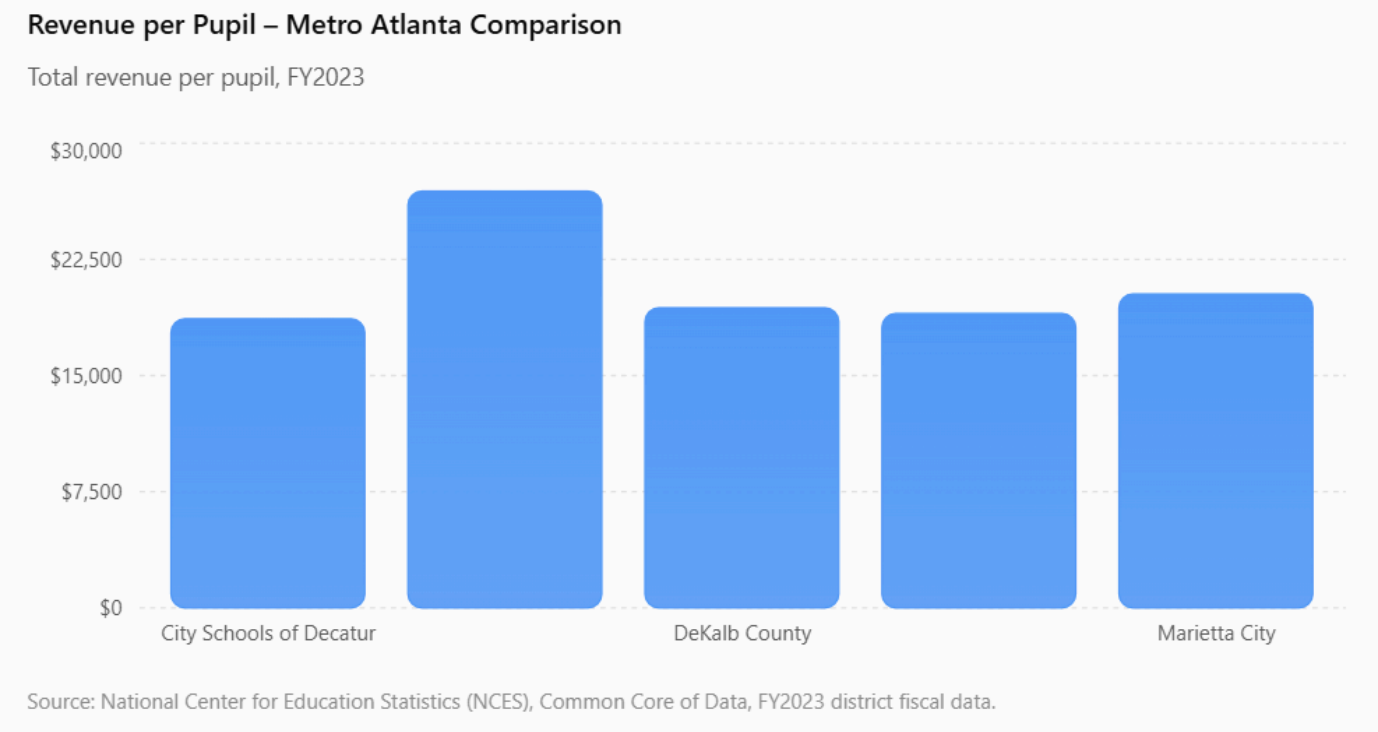
Position Eliminations

- **Title/ESOL Liaison (SSS/ESOL):** 1.0 FTE eliminated
- **DVA Director (DVA):** 1.0 FTE eliminated
- **Director of PL and Equity (Wilson Center):** 1.0 FTE eliminated
- **Director of Assessment and Accountability (Wilson Center):** 1.0 FTE eliminated
- **School Nurse (Glennwood):** 1.0 FTE eliminated
- **School Nurse (Westchester):** 1.0 FTE eliminated
- **Director (Frasier Center/DHS):** 1.0 FTE eliminated

Funding Transfers and Supplement Adjustments

- **Lead Social Worker (District/SSS):** Annual supplement reduced from $6,000 to $3,000
- **Lead Counselor (District/SSS):** Annual supplement reduced from $6,000 to $3,000
- **Paraprofessionals (SPED):** 3.0 FTE total (1.0 FTE each) moved from the IDEA grant to general funds

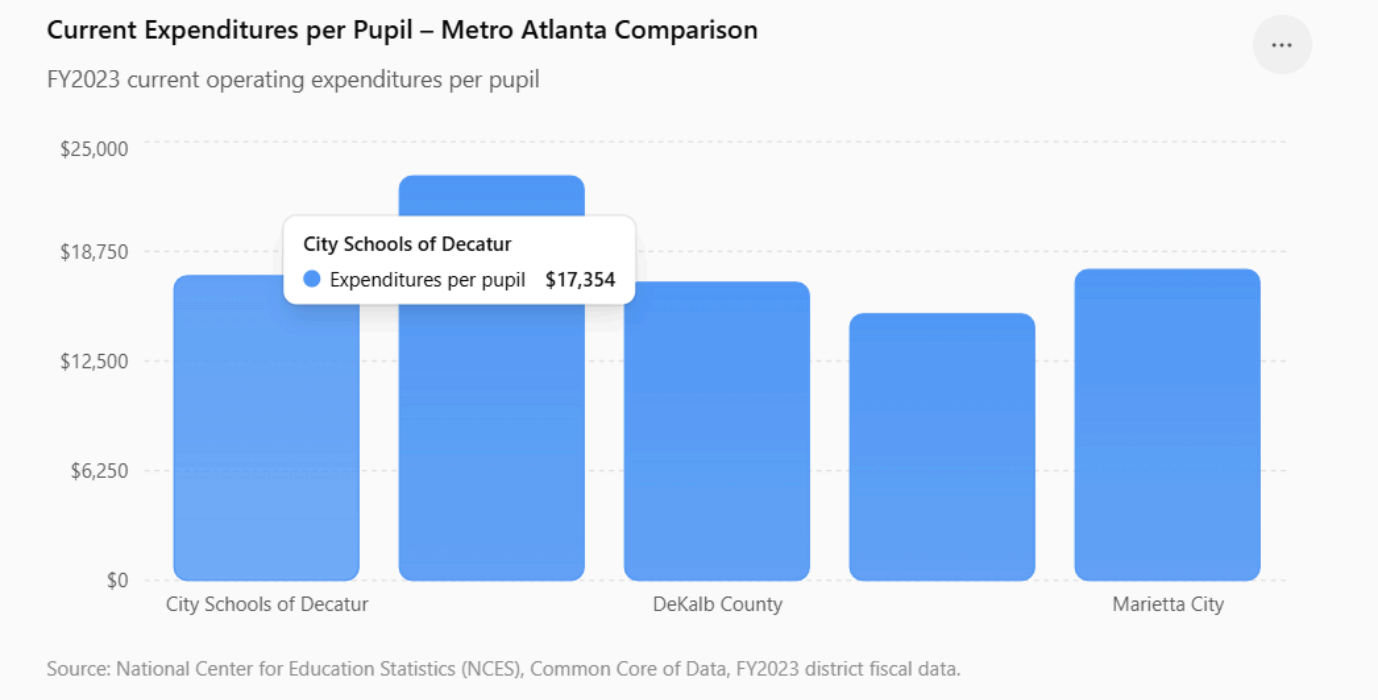
Benchmark Data: Per-Pupil Revenue



City Schools of Decatur generated approximately $18,666 in revenue per pupil in FY 2023. Among the comparison districts, Atlanta Public Schools reported the highest amount at approximately $26,910 per pupil, while Marietta City Schools reported $20,270, DeKalb County $19,376, and Fulton County $19,012. NCES confirms $18,666 for CSD, $26,910 for APS, $19,012 for Fulton, and $20,270 for Marietta in the FY2023 fiscal data.

The comparison indicates that CSD's revenue per pupil was relatively close to Fulton and DeKalb, while APS was notably higher. Differences in revenue per pupil can reflect each district's local tax base, state funding, federal funding, enrollment, grants, and other local revenue sources; therefore, the measure is most useful as an indicator of total resources generated per student rather than spending per student.

Benchmark Data: Per-Pupil Expenditures



City Schools of Decatur's current expenditures were approximately $17,354 per pupil, placing CSD relatively close to Marietta City Schools at $17,713 and DeKalb County at $16,984. Atlanta Public Schools reported higher current expenditures at approximately $23,046 per pupil, while Fulton County reported $15,183 per pupil.

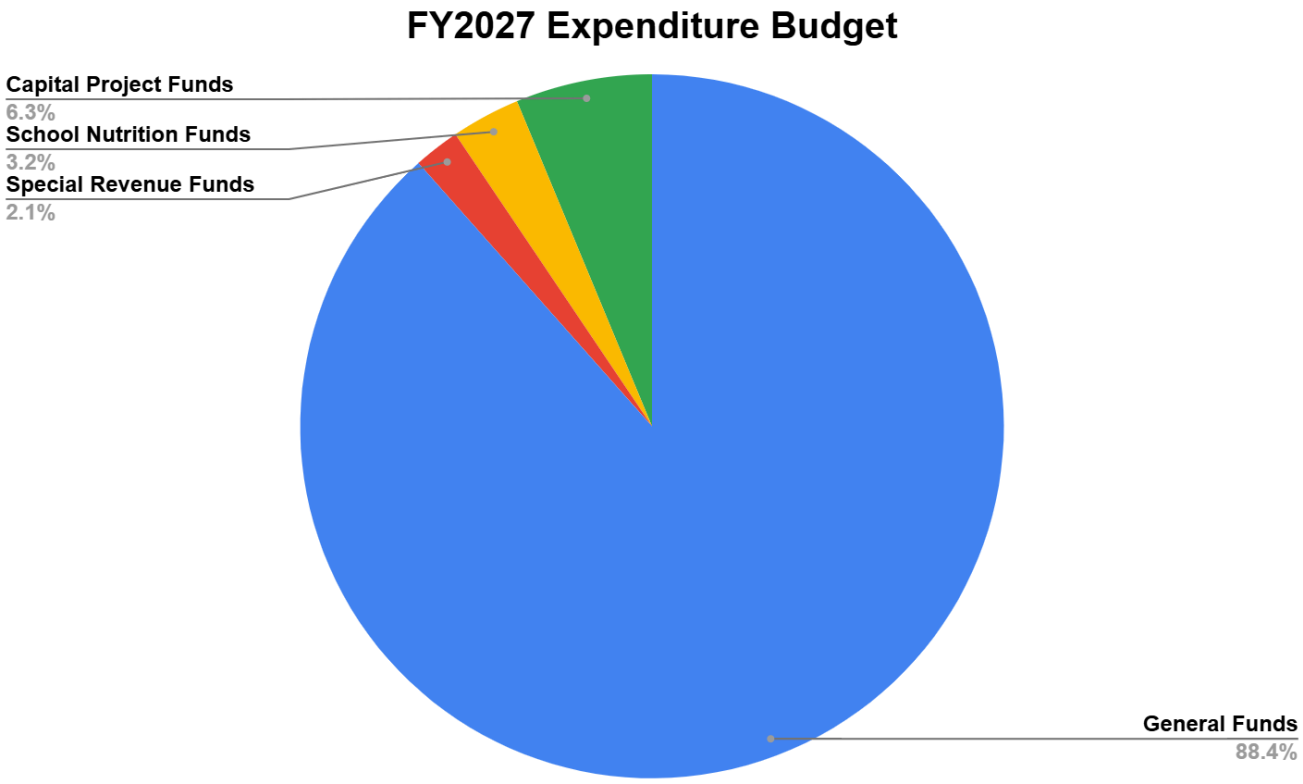
The comparison provides context for CSD's operating investment per student relative to other Metro Atlanta school systems. Differences among districts may reflect staffing structures, employee compensation and benefits, student service needs, transportation, facilities operations, federal programs, and local revenue capacity.

Changes in Debt

City Schools of Decatur did not incur any changes in debt during FY 2025-2026, and debt payments were made as scheduled. Although no new debt was incurred, or paid off, an additional $2.2 million was built into the FY 2027 SPLOST budget in preparation for annual bond payments for a new Early Childhood Learning Center. No financing has been secured.

FY 2027 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 2027 expenditure budget is $135,679,377. This amount consists of $120,001,821 from the General Fund; $2,874,148 from Special Revenue Funds; $4,295,849 from the School Nutrition Program Fund; and $8,507,559 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 2027 General Fund budget is $120,001,821 ($3,720,000 of one-time cost). The FY 2027 General Fund budget by function code is listed below.

Function	FY27 Budget
Instruction	$ 66,891,365
Pupil Services	10,324,523
Improvement of Instructional Services	3,159,665
Instructional Staff Training	2,000
Educational Media Services	1,539,291
General Administration	3,197,631
School Administration	9,283,071
Support Services - Business	1,453,669
Maintenance and Operation	12,850,379
Safety & Security	1,369,470
Student Transportation Service	2,888,821
Support Services - Central	5,263,766
Other Support Services	46,844
School Nutrition Program	213,771
Transfers to Other Funds	1,217,701
Debt Service	299,853
Total Expenditures	**$ 120,001,821**

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 accountability for specially allocated funds. The FY 2027 Special Revenue Fund budget is $2,873,148. This amount is a projection based on previous years and is subject to change. The FY 2027 Special Revenue Fund expenditure budget by function code is listed below.

Function	FY27 Budget
Instruction	$ 2,687,734
Pupil Services	141,125
Improvement of Instructional Services	23,488
Instructional Staff Training	8,200
Federal Grant Administration	500
Student Transportation Service	12,101
Total Expenditures	$ 2,873,148

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 2027 School Nutrition Program Fund expenditure budget is $4,295,849. The FY 2027 School Nutrition Program Fund budget by function code is listed below.

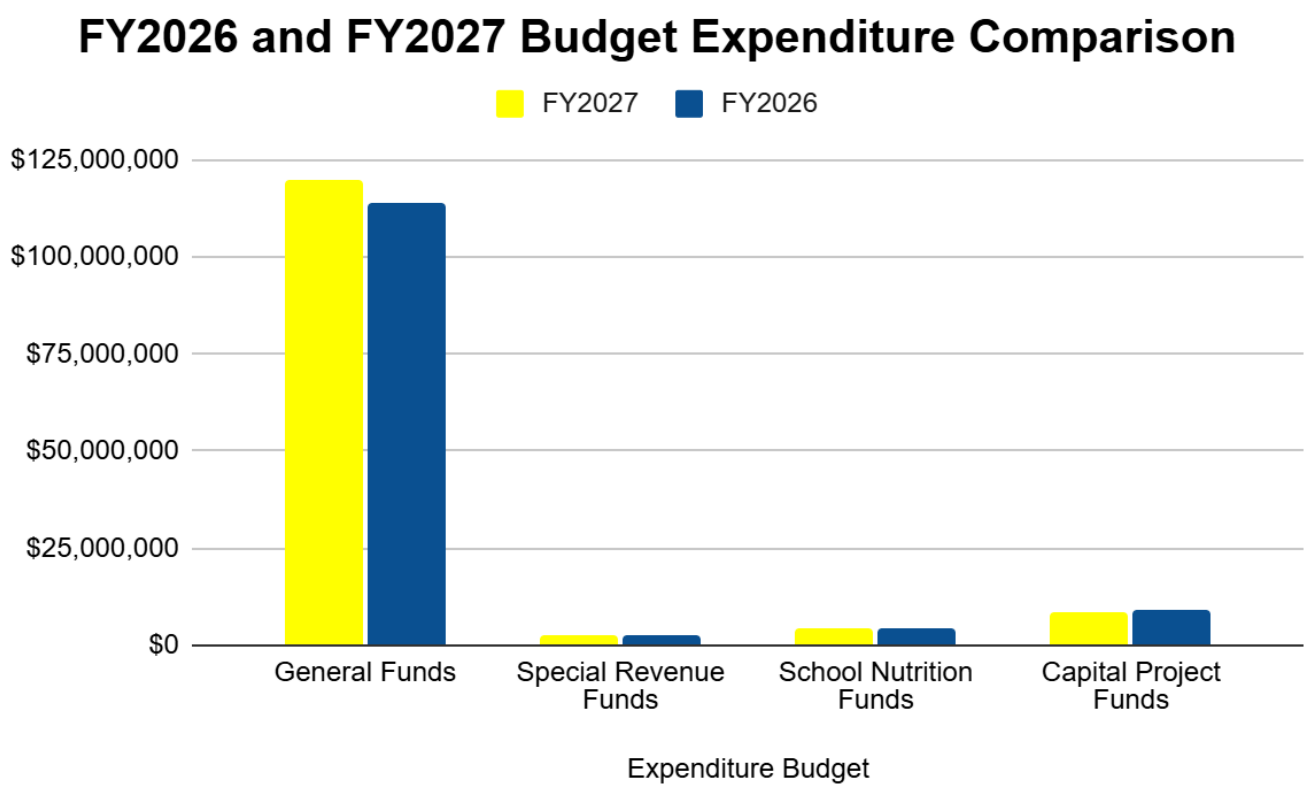
Function	FY27 Budget
School Nutrition Program	$ 4,295,849
Total Expenditures	$ 4,295,849

Capital Projects Funds

The Capital Projects Fund expenditures primarily fund capital projects, such as building new schools, renovating existing ones, and purchasing technology and textbooks. The FY 20267 Capital Projects Funds expenditure budget is $8,507,559. The FY 2027 Capital Projects Funds budget by function code is listed below.

Function	FY27 Budget
Instruction	**$ 761,308**
School Administration	**1,245,593**
Maintenance and Operation	**-**
Student Transportation Service	**474,000**
Facilities Acquisition and Construction Services	**1,145,600**
Debt Service	**4,881,058**
Total Expenditures	**$ 8,507,559**

The fiscal year 2027 expenditure budget has increased by approximately $6 million from the FY 2026 expenditure budget. The primary increases are in the General Fund budget, which increased by approximately $6 million, driven by higher salaries and benefits and the addition of one-time maintenance and computer expenses. The Special Revenue Funds budget increased by approximately $88,000. The School Nutrition Program Fund budget increased by $180,000, and Capital Projects Funds expenditures decreased by $592,396.


FY2026 and FY2027 Budget Expenditure Comparison
FY2027
FY2026
$125,000,000
$100,000,000
$75,000,000
$50,000,000
$25,000,000
$0
General Funds
Special Revenue Funds
School Nutrition Funds
Capital Project Funds
Expenditure Budget

Benchmark Data: Student-Teacher Ratio

Metro Atlanta Students per Classroom Teacher

District	Students	Classroom Teacher FTEs	Students per Teacher
City Schools of Decatur	5,367	440.3	**12.19 : 1**
Atlanta Public Schools	49,945	4,111.9	**12.15 : 1**
DeKalb County School District	91,752	6,745.9	**13.60 : 1**
Fulton County Schools	87,019	6,174.4	**14.09 : 1**
Marietta City Schools	8,664	738.1	**11.74 : 1**

Sources: National Center for Education Statistics, Latest comparable NCES data available.

City Schools of Decatur maintains a relatively low student-to-teacher ratio compared with several larger Metro Atlanta districts. CSD averages approximately 12.2 students per classroom teacher, nearly identical to Atlanta Public Schools at 12.15 and slightly higher than Marietta City Schools at 11.74. DeKalb County and Fulton County have higher ratios of approximately 13.6 and 14.1 students per teacher, respectively.

The comparison suggests that CSD provides comparatively greater classroom-teacher staffing relative to enrollment than DeKalb and Fulton. However, the ratio should not be interpreted as average class size; it divides district enrollment by classroom-teacher FTEs and includes teachers whose assignments may result in substantially different individual class sizes.

Legislative Priorities

The district communicates legislative priorities each school fiscal year. The FY 2026 priorities included advocacy for the following:

- Priority: Continue to fully fund the Quality Basic Education (QBE) formula.
- Priority: Continue to allocate funding for safety in the state budget, making this an ongoing priority.
- Priority: Modernize QBE formula to account for inflation.
- Priority: Expand mental healthcare access, particularly for teens and young adults.
- Priority: Require safe and secure firearm storage for all citizens.
- Priority: Urge local school districts to add a student representative to the Board of Education
- Priority: Increase funding for literacy, dyslexia, and early learning programs.



Budget Highlights

Connecting the Budget to Our Strategic Plan

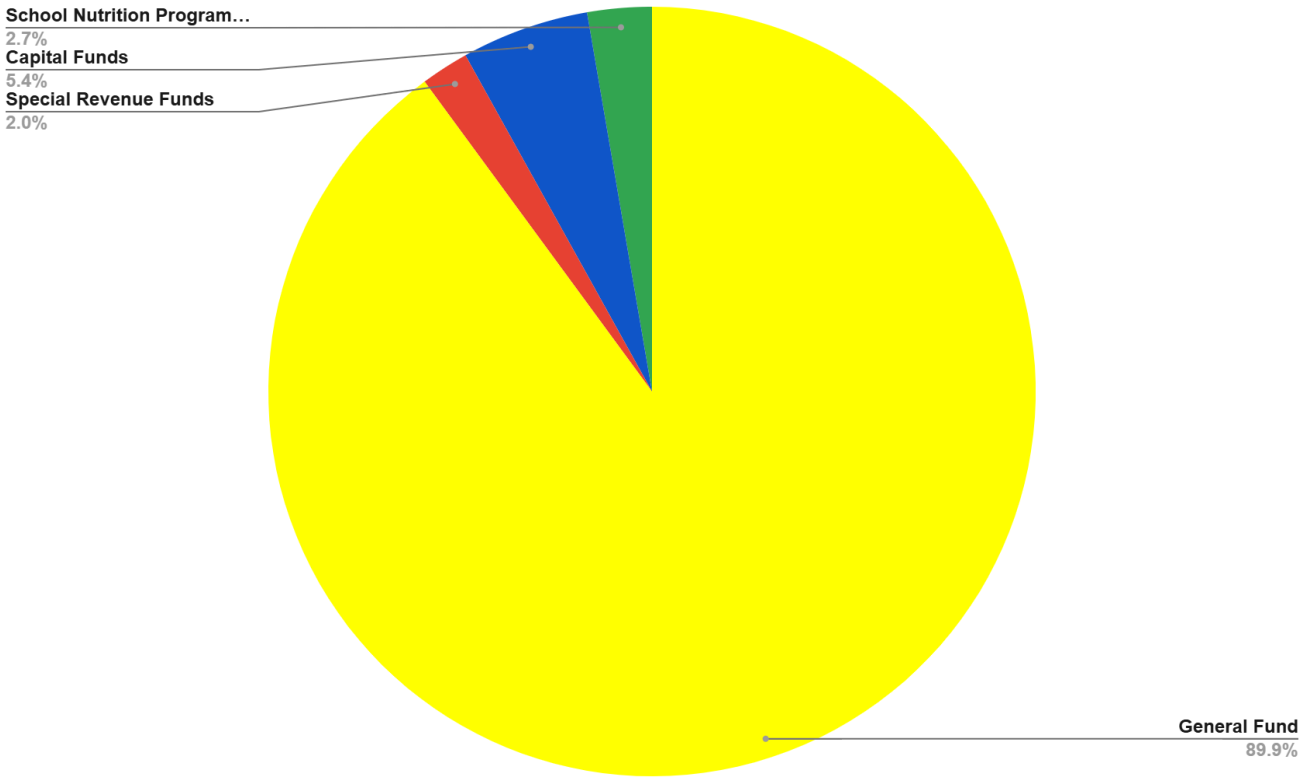
In March 2023, the board adopted the 2023-2028 strategic plan. Strategic accelerators are an important part of the strategic plan. Performance objectives, supported by budget initiatives and strategic accelerators, are closely linked in a cause-and-effect relationship. This approach establishes an alignment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

FY 2027 Budget Highlights

- 2.7% increase in employer health care contribution for the State Health Benefit Plan (SHBP) from $1,885 per member per month to $1,935
- 1.8% increase in employer rate for Teacher Retirement System (TRS) from 21.91% to 22.32%
- Competitive compensation structure
  - Minimum 3% increase
  - Step for all eligible employees
- Investments in early childhood education
- Modified zero-based budgeting process
- Tuition for non-resident students, grades K-5
- Maintenance of fund balance between 4%-15%
- Stipends and signing bonuses for adapted special education teachers and paraprofessionals
- Head count in Central Office decreased by 4
  - 3 directors
  - 1 Title/ESOL liaison
- Head count in the local school increased by 5
  - Eliminations
    - 2 vacant school nurse positions
    - .5 director eliminated
  - Additions:
    - 504 secondary lead
    - 3 paraprofessionals (special education)
    - 3 medical assistants
    - ½-year bookkeeper (new ECLC)
- PreK-12 instructional reserve to support innovation in meeting the needs of all students

FY 2027 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 students' education and well-being. The total FY 2027 anticipated revenue is $128,930,782. This amount consists of $113,214,194 from the General Fund, $2,537,808 from Special Revenue Funds, $3,414,488 from the School Nutrition Program Fund, and $6,764,295 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 2027 Final Budget
Taxes	$ 66,655,448
Other Local	6,737,629
QBE	39,821,117
Total Revenue	**$ 113,214,194**

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 2027 Final Budget
PreK	$1,158,838
Title I	286,320
Title VI-B	937,500
JROTC	124,950
Perkins	30,200
Total Special Revenue	**$ 2,537,808**

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 may be used only for products and services related to the School Nutrition Program.

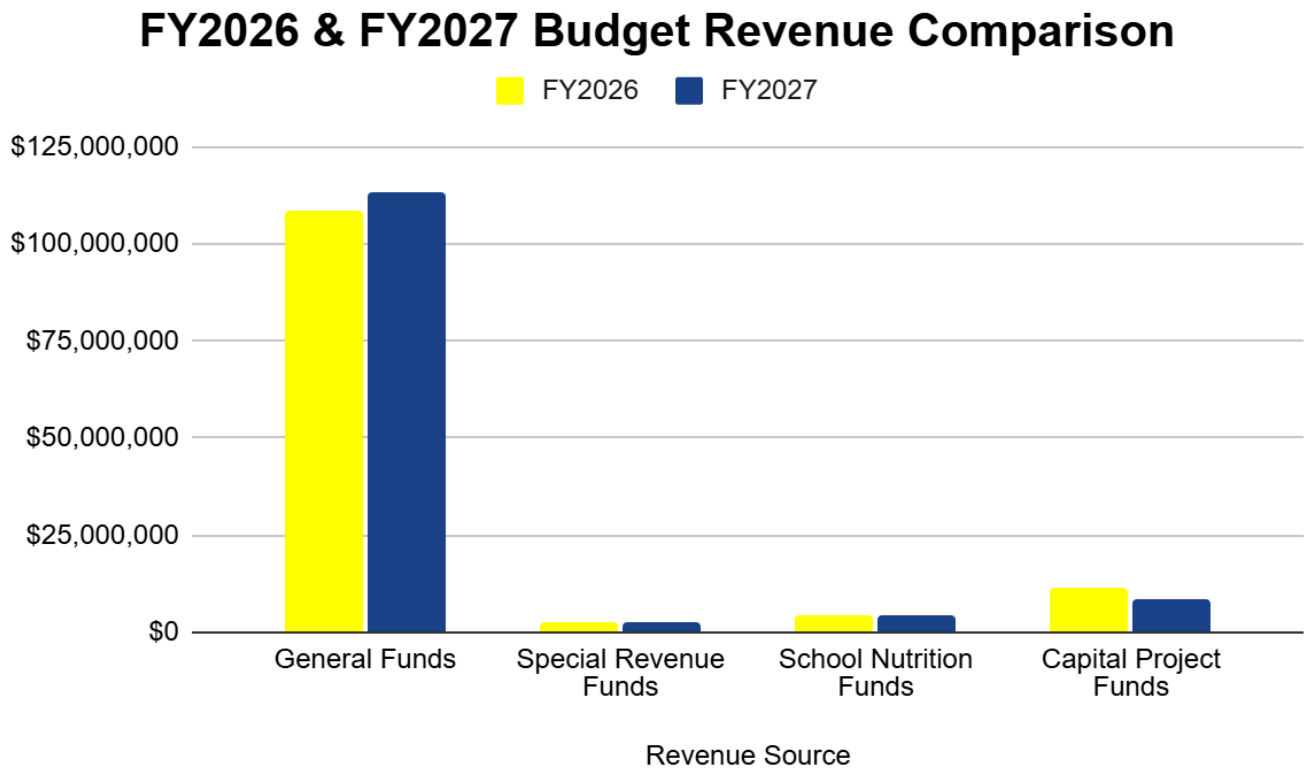
Major Revenue Sources	FY 2027 Final Budget
Local Other	$ 2,358,215
Federal	1,056,273
General	881,361
Total Revenue	**$4,295,849**

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 2027 Final Budget
E-SPLOST VI Proceeds	$ 6,664,295
E-SPLOST Interest	100,000
Total Revenue	**$ 11,542,755**

The fiscal year 2027 revenue budget has increased by approximately $4 million from the FY 2026 revenue budget. The primary increases are in the general fund budget, which increased by approximately $4.5 million, primarily due to higher property tax revenue and the sale of 2 district houses.



Personnel Changes

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, the sophistication and excitement of a college town, and all the benefits of living in a major metropolitan area.

CSD teachers are among the finest professionals in the field. Nearly 80% of the district's teachers hold advanced degrees, most have multiple years of classroom experience, and many hold multiple certifications. The average years of experience among teachers across the district is 15 years.

The district currently employs approximately 875 staff members. Overall, the workforce comprises 47.4% White and 46.5% Black employees across all roles. Among the 438 classroom teachers, 25.8% identify as Black, up from 24.6% in FY26, and other minority groups are also increasing, highlighting the district's efforts to diversify partnerships and recruitment. For FY27, the district reinforces its 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 superintendent's strategy to ensure strategic priorities are met, organizational changes for FY26 include the following:

Personnel Additions and Role Expansions

- **Work-based learning coordinator (DHS):** Increased work days for the CTAE Department to meet grant requirements (190 to 210 days).
- **Dual enrollment coordinator (DHS):** Increased work days for the CTAE Department to meet grant requirements (190 to 210 days).
- **504 team lead (DHS):** Added 1.0 FTE to DHS staffing.
- **Medical assistants (K-2 schools):** Added 3.0 FTEs (1.0 FTE each across three positions) under the SAG approval.
- **After-school manager (ECLC):** Expanded days and hours (1.0 FTE) to reduce supplemental pay and improve center coverage.
- **Graduation coordinator (DHS):** Increased schedule days (1.0 FTE) to cover expanded duties and responsibilities.

Position Eliminations

- **Title/ESOL liaison (SSS/ESOL):** 1.0 FTE eliminated.
- **DVA director (DVA):** 1.0 FTE eliminated.
- **Director of PL and equity (Wilson Center):** 1.0 FTE eliminated.
- **Director of assessment and accountability (Wilson Center):** 1.0 FTE eliminated.
- **School nurse (Glennwood):** 1.0 FTE eliminated.
- **School nurse (Westchester):** 1.0 FTE eliminated.
- **Director (Frasier Center/DHS):** 1.0 FTE eliminated.

Funding Transfers and Supplement Adjustments

- **Lead social worker (district/SSS):** Annual supplement reduced from $6,000 to $3,000.
- **Lead counselor (district/SSS):** Annual supplement reduced from $6,000 to $3,000.
- **Paraprofessionals (BHMS/unspecified):** 3.0 FTE total (1.0 FTE each) moved from the IDEA grant to general funds.

Performance Metrics Summary

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

Strategic Accelerators	FY27 Board Budget Priorities	FY27 Budget
Student Success in All Areas	• Continue to invest in equitable outcomes for all students, i.e. closing the achievement gap, strategic staffing, early college readiness insight via PSAT 8/9 • Invest in the new Early Childhood Learning Center	• Professional learning for Frasier Center staff in preparation for the move to the new ECLC • Created Elementary CTAE budget to support expansion to K-5 • K-12 use of Naviance web-based college, career, and life readiness (CCLR) platform • Launching Blue and Gold Institute to expand support for students needing non-traditional pathways to graduation
Building and Sustaining an Engaging and Inclusive Culture	• Continue to invest in the Future Readiness Skills Framework • Continue to invest in comprehensive safety & security initiatives for all students and staff	• Seamless, developmentally aligned Future Readiness program from kindergarten through graduation using Wayfinder curriculum. • Investment to address overdue fire, life, safety, and intrusion alert systems needs • Transportation for grades 4 and 5 athletics
Cultivating and Retaining High-Quality Professionals	• Maintain a competitive compensation structure for all employees • Fund state-mandated increases • Maximize revenue from State Quality Basic Education (QBE) by improving Full-Time Equivalent (FTE) count coding, scheduling, and staffing allocations	• Investing in staff professional development to problem solve instead of outsourcing • Competitive compensation structure placing teachers' salaries in the top 3 in metro Atlanta • Continue competitive compensation for district leaders and all non-teaching staff

Organization 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 budgeting process • Identify opportunities for cost efficiencies	• Moving away from Styrofoam trays and moving to paper • Nonresident tuition for students in grades K-5 and previously admitted nonresident tuition students • Fund balance is between 4–15% of projected expenditures • Eliminate spending on duplicative or underperforming online learning tools

Benchmark Data

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, state and local amounts. For fiscal year 2024, the data below show that, across total federal, state, and local expenses, the CSD ranks third-highest among 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 compares district spending per student with overall academic performance. The FESR should be one measure that a user evaluates alongside 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 alongside 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

FY2026-2027 BUDGET BOOK

ORGANIZATIONAL SECTION



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 5,300 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 2026 graduation rate of 96.04%, 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.

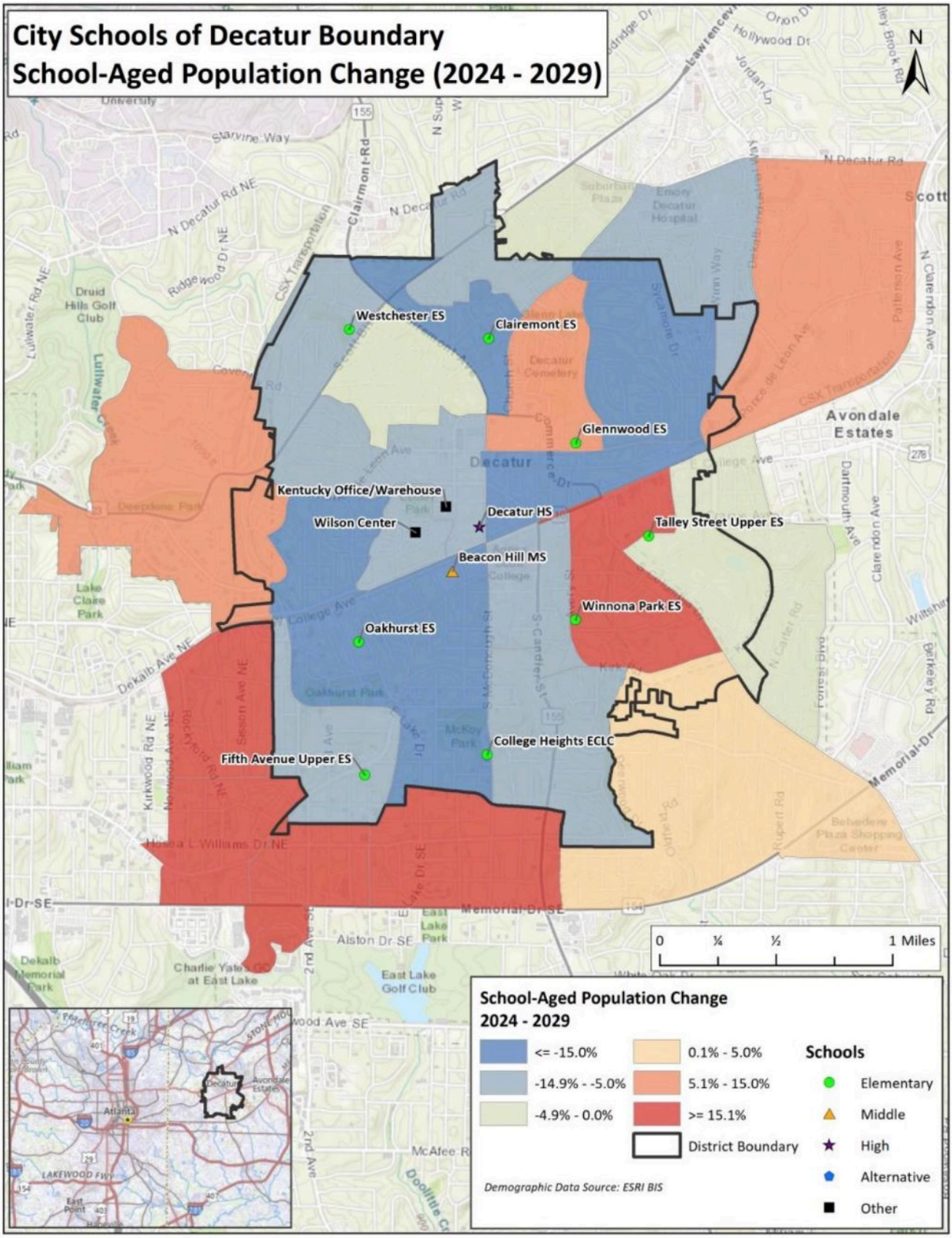
The district's reputation for inspiring student growth through meaningful and engaging learning experiences is supported by highly qualified educators and strong community engagement. CSD teachers are among the finest professionals in the field. Over 70% hold advanced degrees, most have multiple years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



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

CHARTER FOR CITY SCHOOLS OF DECATUR

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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

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-

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

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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

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.

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

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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,

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)

CHARTER FOR CITY SCHOOLS OF DECATUR

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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.

CHARTER FOR CITY SCHOOLS OF DECATUR

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.

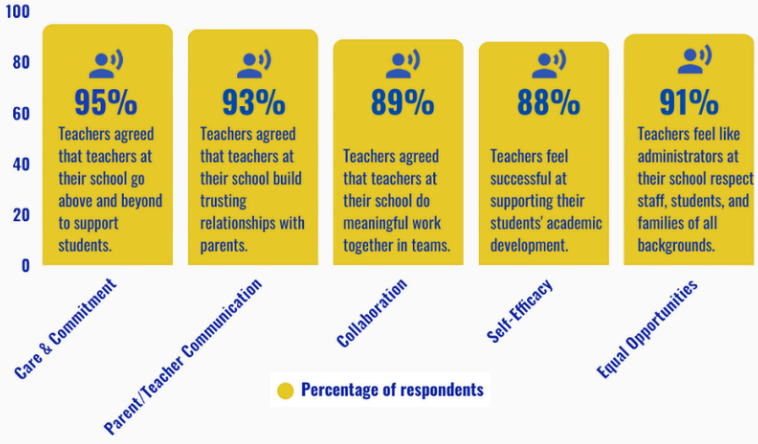
5. In a Charter System School that did not meet Goal 1, Goal 2, or Goal 4 for four consecutive years during the charter term, the Charter System will apply consequences from O.C.G.A. § 20-14-41 as approved by the State Board of Education.

CITY SCHOOLS OF DECATUR
DISTRICT FACT SHEET

EMPLOYEE RETENTION EFFORTS

- Competitive Compensation
- Professional Pathways - University Partners Day
- Relevant Professional Learning
- Partnerships with Like-Minded Organizations
- Robust Induction Program for New Teachers
- MRESA partnership to retain SPED educators
- Partnerships with Post-Secondary Institutions
- Teacher Engagement Surveys
- First-Year Forum - New Teacher Focus Group
- Tuition Reimbursement for Grow Your Own Pipeline
- Special Education Adaptive Teacher and Paraprofessional Incentive

WHAT OUR EMPLOYEES SAY



4
NAMM BEST COMMUNITY FOR MUSIC AWARDS

18
GHSA SPORTS

99.4%
CTAE GRADUATION RATE

6-12
GRADES HONORS ROGRAMS

#1
ONLY STATE CERTIFIED IB CAREER ACADEMY

TOTAL 2026 ANNUAL BUDGET

$113 MILLION

★ National Award Recognitions for Sound Fiscal Management and Budgetary Policies

RECOGNITION

- Balanced Budget
- Equitable Outcomes for All Students
- Safety & Security
- Competitive Compensation Structure

PRIORITIES

- Consecutive Clean Audits
- Highest Bond Rating Possible for District Size
- CSD Salaries Rank Among Top Quartile in Metro RESA Area

WWW.CSDECATUR.NET

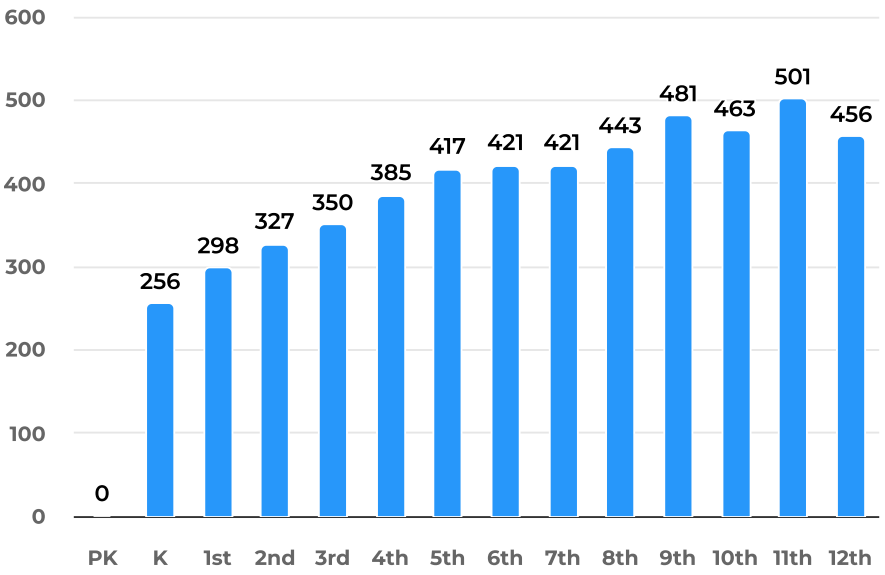
Student Enrollment and Demographics

STUDENTS

5,219

ENROLLMENT BY GRADE

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

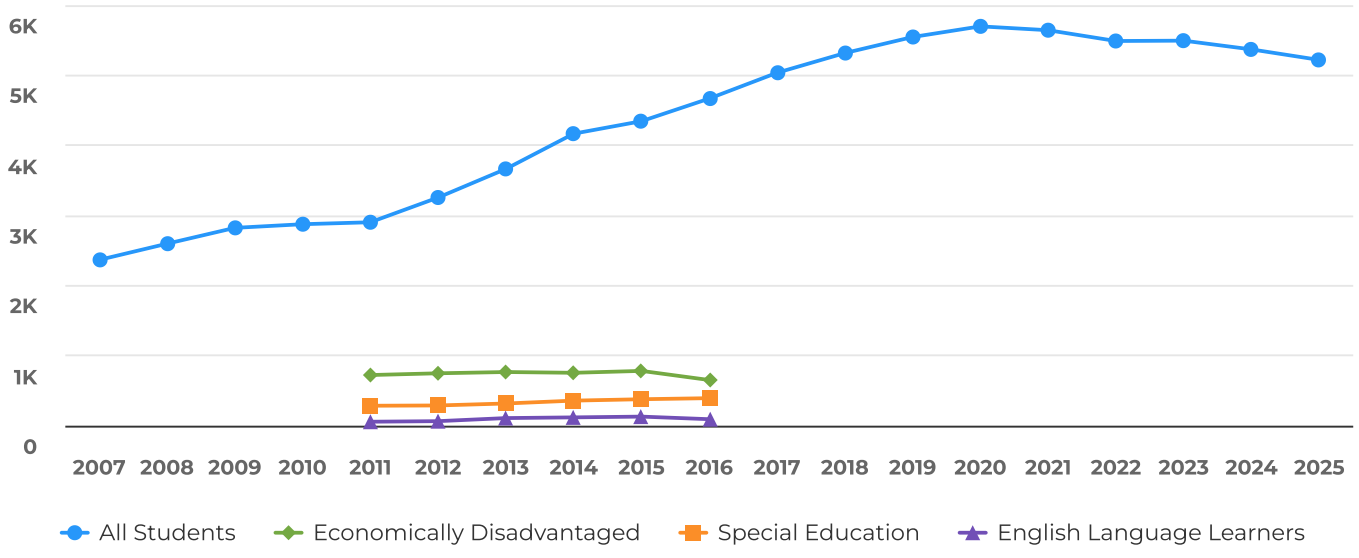


14.0%
Economically Disadvantaged

2.0%
English Language Learner Students

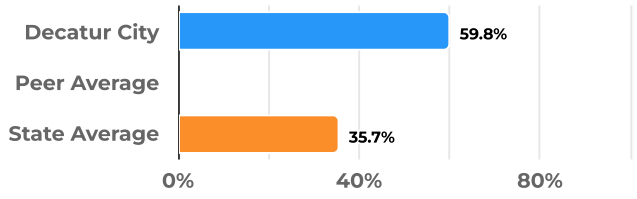
8.4%
Special Education Students (IEP)

STUDENT POPULATION OVER TIME

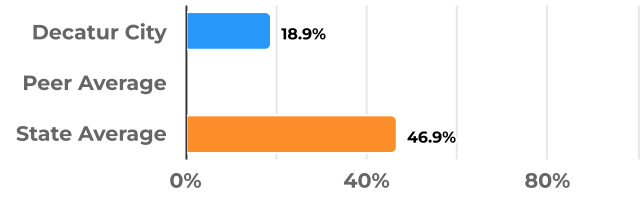


Student Diversity

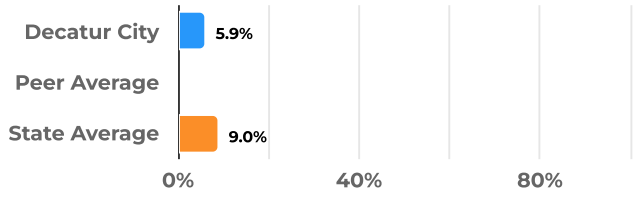
White



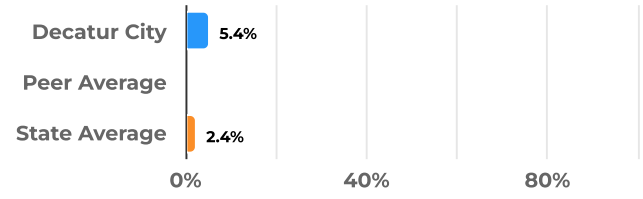
African American



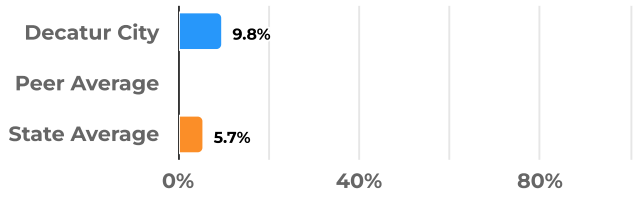
Hispanic



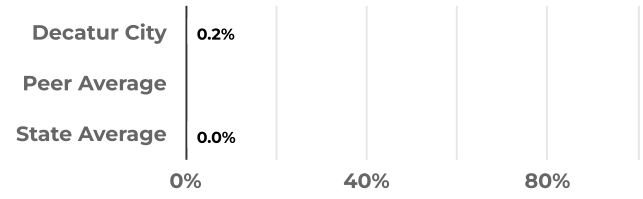
Asian



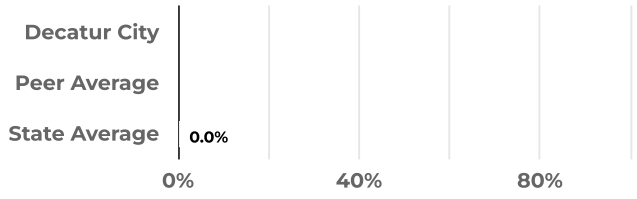
Multi-Race



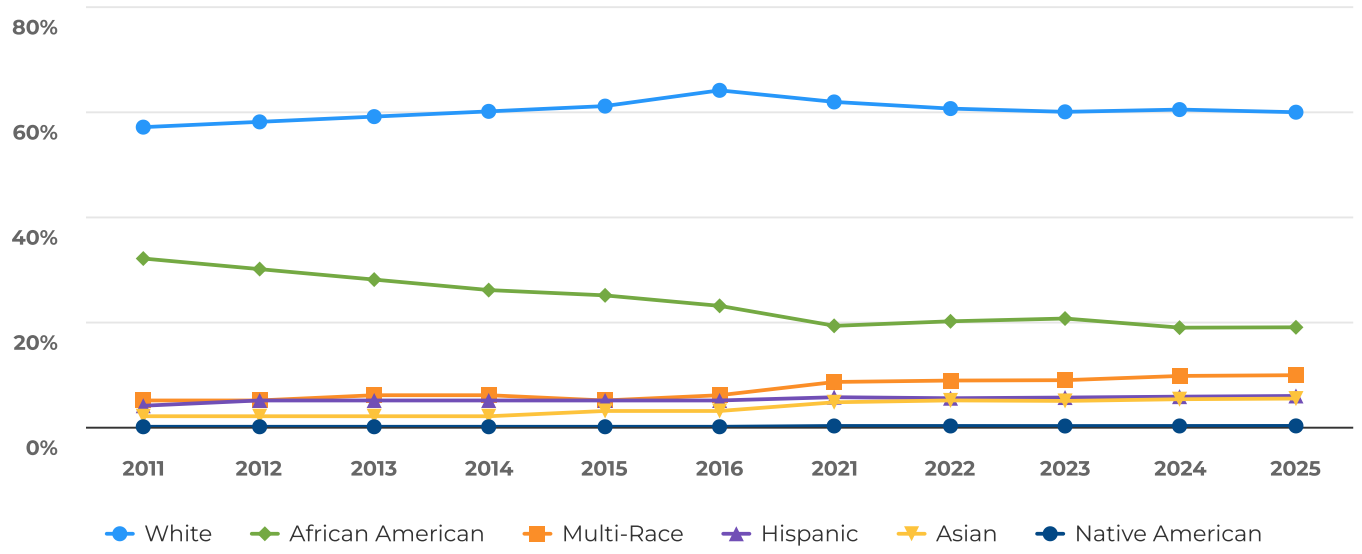
Native American



Hawaiian



STUDENT DIVERSITY OVER TIME



** Data Source: Governor's Office of Student Achievement*

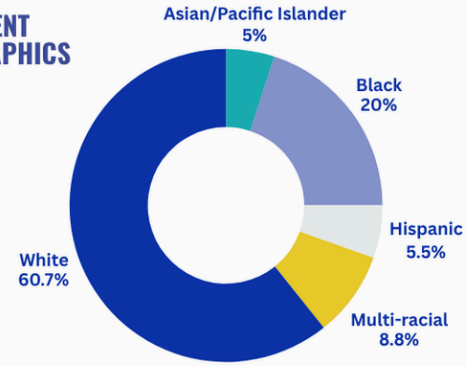
CITY SCHOOLS OF DECATUR

DISTRICT FACT SHEET 2025-2026

WHERE IS CSD?



STUDENT DEMOGRAPHICS



10 SCHOOLS

- 1 Early Childhood Learning Center
- 5 K-2 Lower EL Elementary Schools
- 2 3-5 Upper Elementary Schools
- 1 6-8 IB Middle School
- 1 9-12 IB High School

5,300+ STUDENTS ENROLLED

400 EXTRACURRICULARS

96.4% 4-YEAR GRADUATION RATE

30 LANGUAGES

TOP 10 SCHOOL DISTRICT

14:1 STUDENT TEACHER RATIO

911 STAFF

544 CERTIFIED | 367 CLASSIFIED

DISTRICT ACHIEVEMENTS 2025-2026

- RANKED #5 DISTRICT IN STATE BY NICHE
- 96.4% 4-YEAR GRADUATION RATE
- #1 IN 2025 SAT SCORES, #2 IN ACT SCORES
- HIGHEST CCRPI ACCOUNTABILITY INDEX SCORE IN GEORGIA: 94.4
- 16 ATHLETIC PROGRAMS QUALIFIED FOR GHSA STATE TOURNAMENTS

GMAS RESULTS 2023-2024

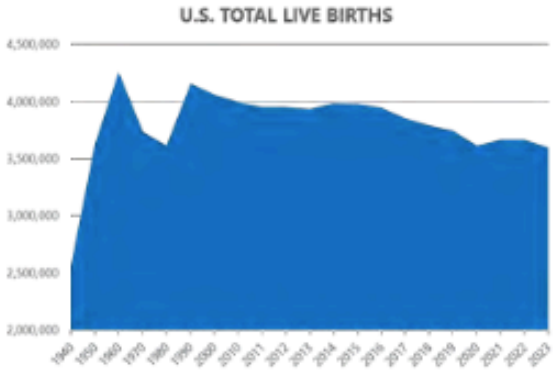
- #1 RANKING IN METRO ATLANTA FOR 74% OF TESTED AREAS
- TOP 3 RANKING IN STATE FOR 78% OF TESTED AREAS
- #1 RANKING IN STATE FOR ELA ACROSS MULTIPLE GRADE LEVELS
- #1 RANKING STATE FOR HIGH SCHOOL BIOLOGY, TOP 10 FOR AMERICAN LITERATURE

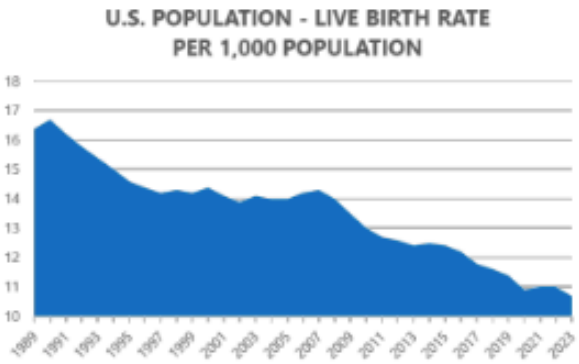
WWW.CSDECATUR.NET

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.

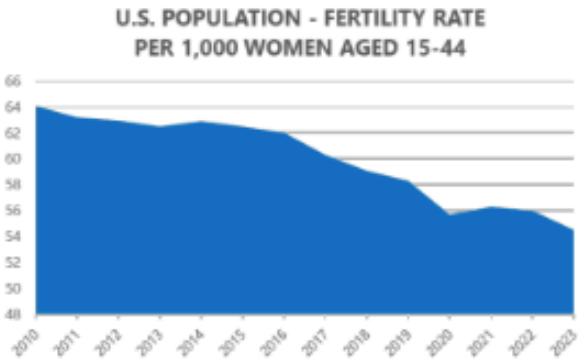




Source: CDC, National Vital Statistics Report

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 2023 American Community Survey 1-Year Estimates, the average family size was 3.09 persons. The live birth rate has descended since 2008 and reached an all -time low of 10.7 (per 1,000) in 2023.

Since 2010, the fertility rate among women aged 15-44 dropped from 64.1 to 54.5 (per 1,000) in 2023.



Source: CDC, National Vital Statistics Report

Projected Enrollment - Recommended - District-wide

Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
PK	159	159	159	159	159	159	159	159	159	159
K	285	272	277	294	285	285	285	286	285	285
1	280	293	281	287	305	293	293	295	296	295
2	268	284	297	285	291	308	297	298	300	300
3	294	265	279	294	281	287	305	294	294	296
4	341	303	273	289	303	291	297	314	303	304
5	363	338	301	271	286	302	288	295	312	302
6	386	368	342	306	274	290	305	292	299	316
7	428	383	366	340	303	273	288	303	290	297
8	446	436	391	373	347	309	278	294	309	296
9	459	465	455	408	389	361	323	290	307	322
10	452	453	459	449	402	384	357	318	286	303
11	458	441	442	448	438	393	375	348	311	279
12	459	469	452	453	458	449	402	384	357	318
K - 12 Total	4,919	4,770	4,615	4,497	4,362	4,225	4,093	4,011	3,949	3,913
Grand Total	5,078	4,929	4,774	4,656	4,521	4,384	4,252	4,170	4,108	4,072

Source: Woolpert

Projected Enrollment - Recommended - District-wide

Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
PK	159	159	159	159	159	159	159	159	159	159
K - 2	833	849	855	866	881	886	875	879	881	880
3 - 5	998	906	853	854	870	880	890	903	909	902
6 - 8	1,260	1,187	1,099	1,019	924	872	871	889	898	909
9 - 12	1,828	1,828	1,808	1,758	1,687	1,587	1,457	1,340	1,261	1,222
K - 12 Total	4,919	4,770	4,615	4,497	4,362	4,225	4,093	4,011	3,949	3,913
Grand Total	5,078	4,929	4,774	4,656	4,521	4,384	4,252	4,170	4,108	4,072

Source: Woolpert

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



Lorraine Irier
Board Member, At-Large



Zoe Smith
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.



Dr. Gyimah Whitaker
Superintendent

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.

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



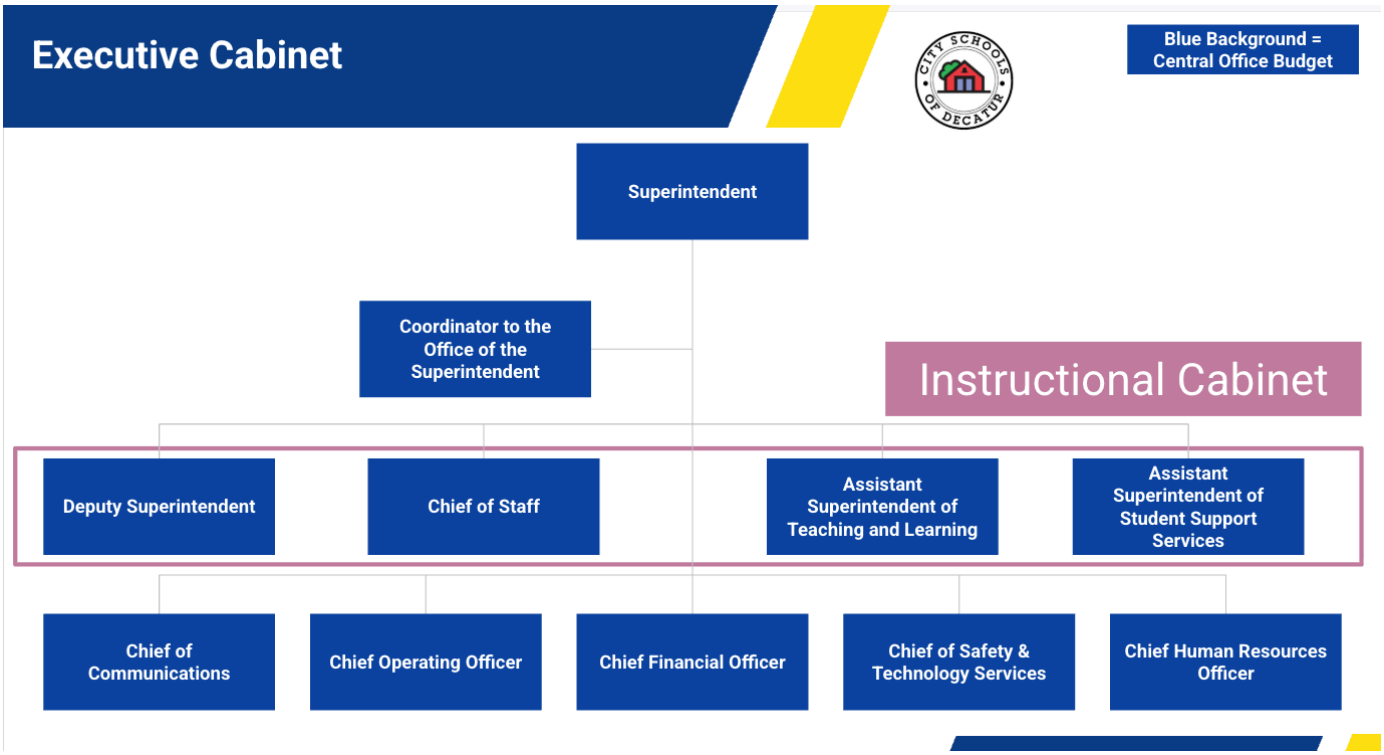
Frances Holt
Assistant Superintendent Student Support Services

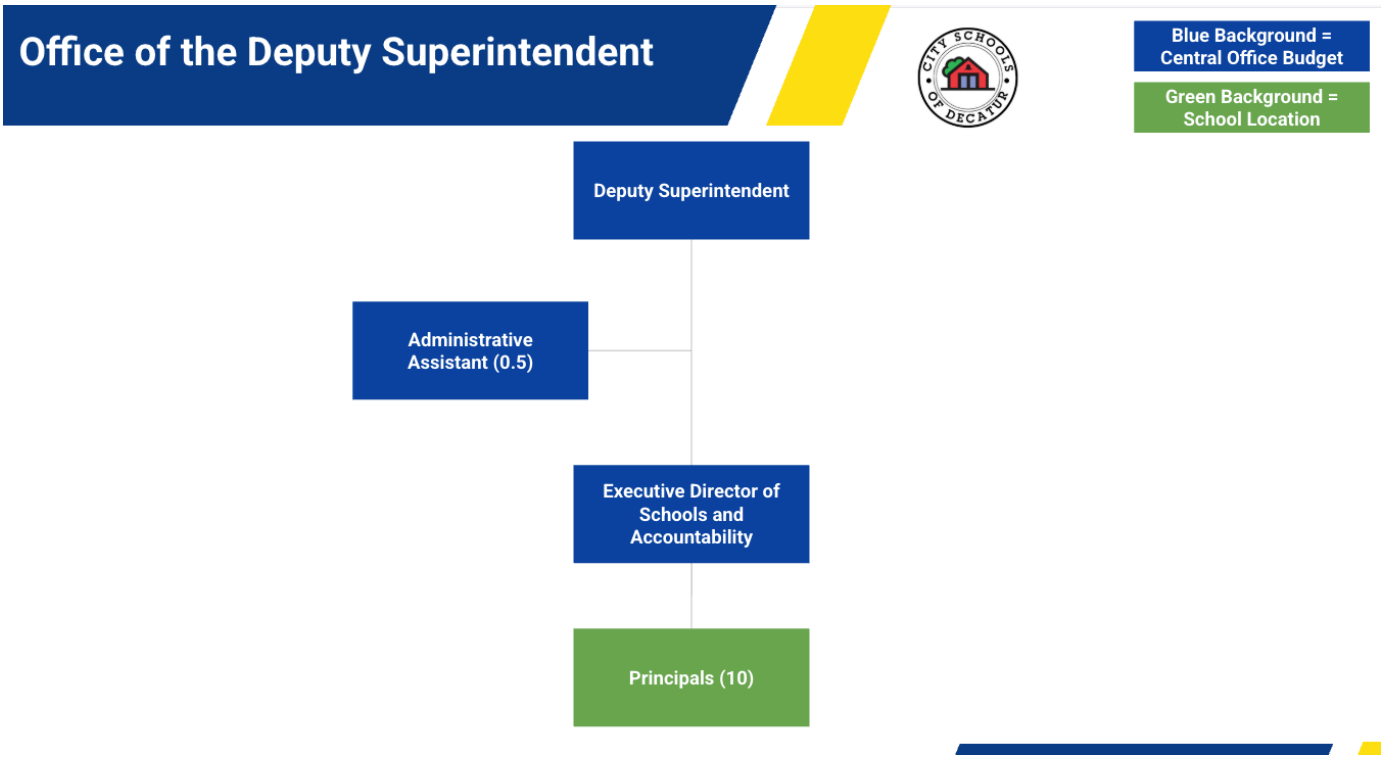


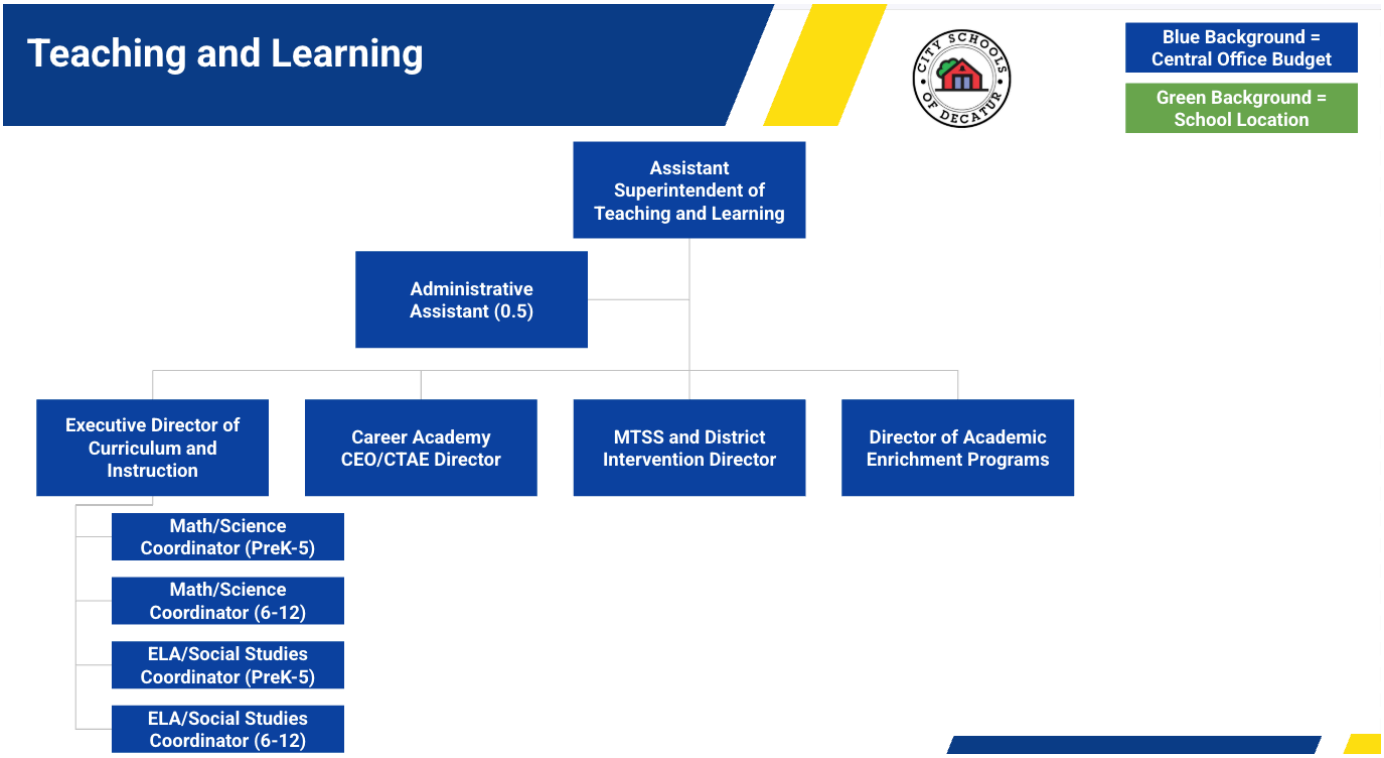
Vacant
Chief of Safety and Technology Services

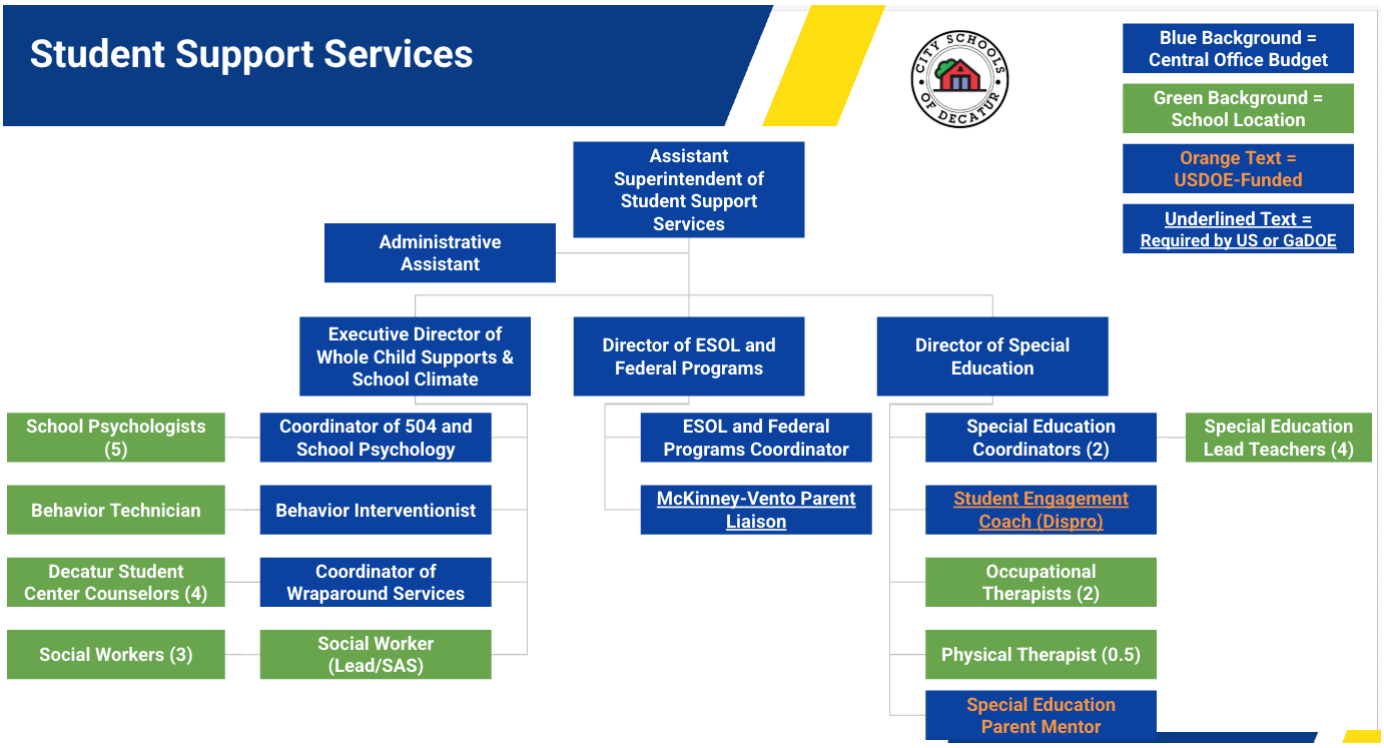


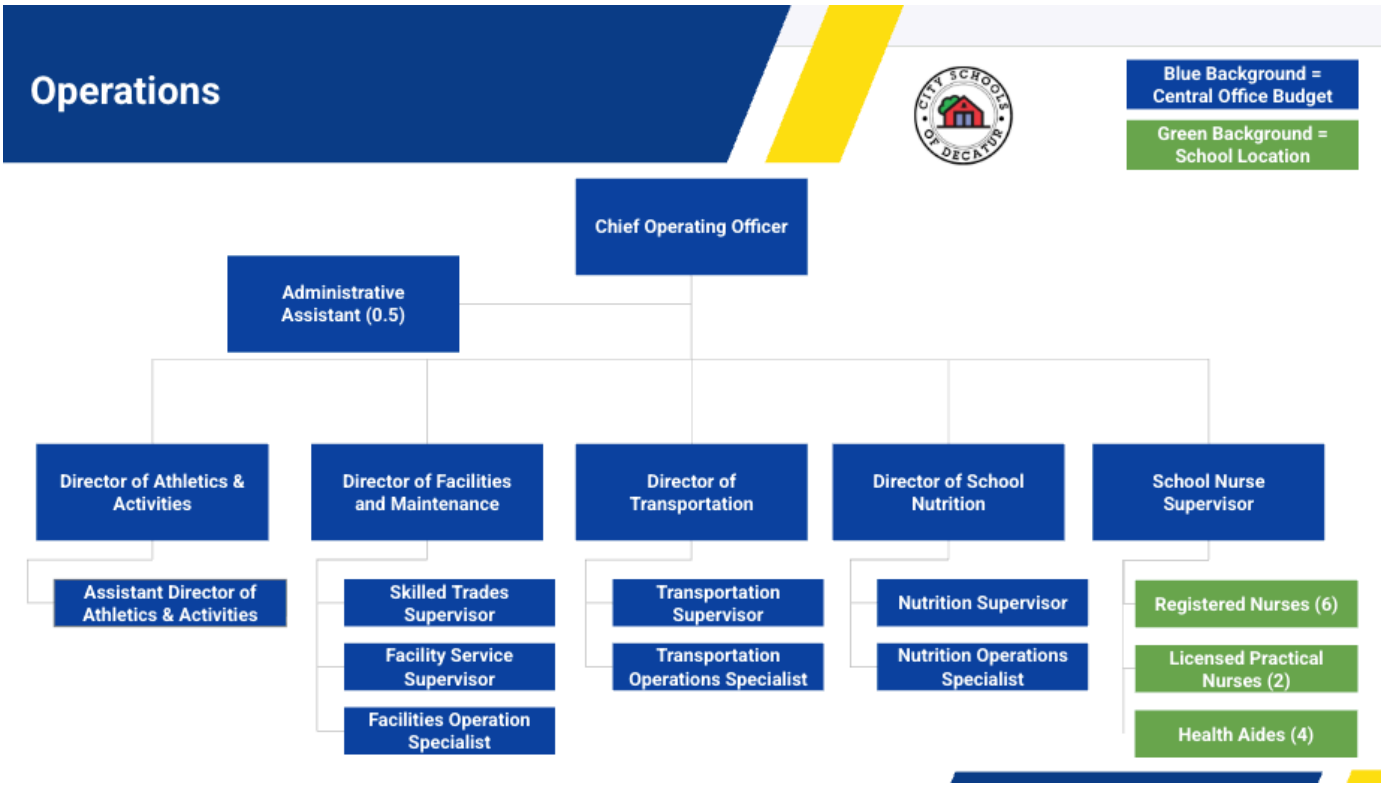
Adena Walker
Chief Human Resources Officer

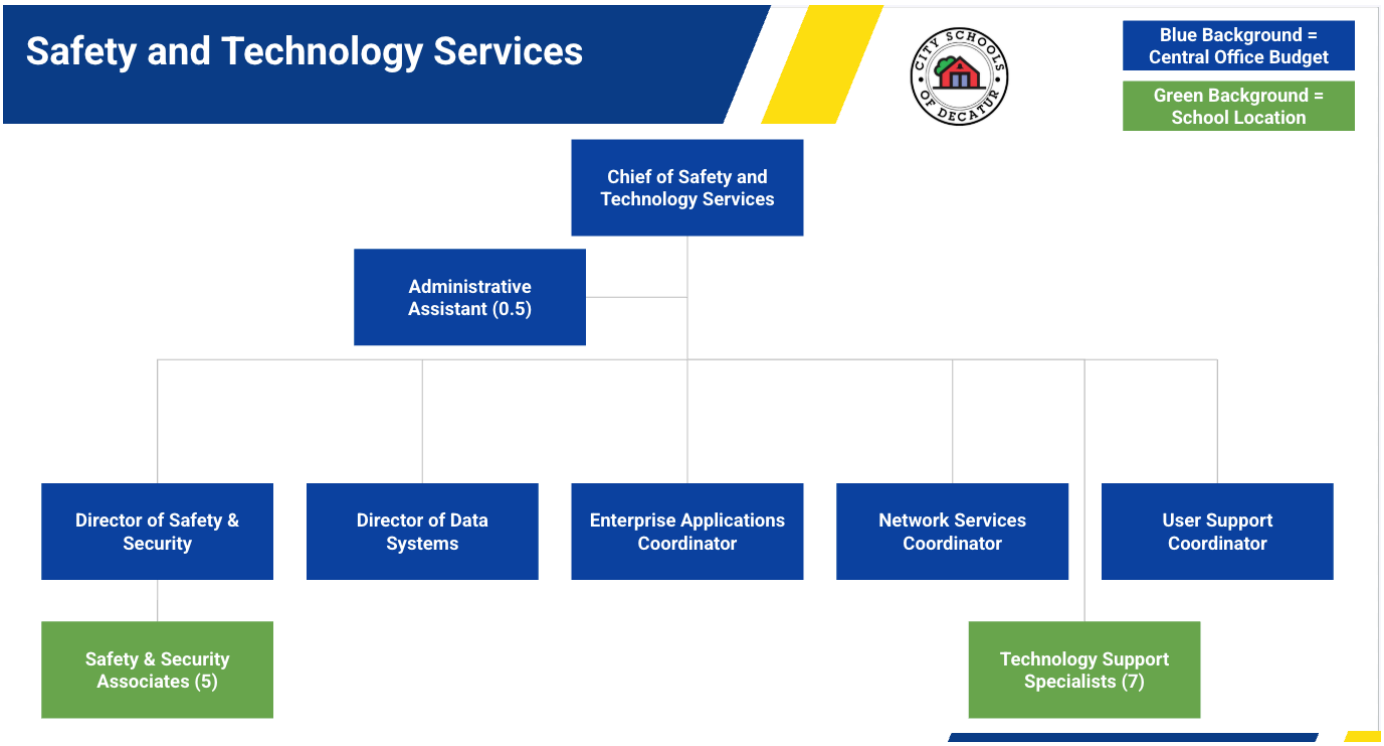

Executive Cabinet
Blue Background = Central Office Budget
Superintendent
Coordinator to the Office of the Superintendent
Instructional Cabinet
Deputy Superintendent
Chief of Staff
Assistant Superintendent of Teaching and Learning
Assistant Superintendent of Student Support Services
Chief of Communications
Chief Operating Officer
Chief Financial Officer
Chief of Safety & Technology Services
Chief Human Resources Officer


Office of the Deputy Superintendent
Blue Background = Central Office Budget
Green Background = School Location
Deputy Superintendent
Administrative Assistant (0.5)
Executive Director of Schools and Accountability
Principals (10)


Teaching and Learning
Blue Background = Central Office Budget
Green Background = School Location
Assistant Superintendent of Teaching and Learning
Administrative Assistant (0.5)
Executive Director of Curriculum and Instruction
Career Academy CEO/CTAE Director
MTSS and District Intervention Director
Director of Academic Enrichment Programs
Math/Science Coordinator (PreK-5)
Math/Science Coordinator (6-12)
ELA/Social Studies Coordinator (PreK-5)
ELA/Social Studies Coordinator (6-12)


Student Support Services
Blue Background = Central Office Budget
Green Background = School Location
Orange Text = USDOE-Funded
Underlined Text = Required by US or GaDOE
Assistant Superintendent of Student Support Services
Administrative Assistant
Executive Director of Whole Child Supports & School Climate
Director of ESOL and Federal Programs
Director of Special Education
School Psychologists (5)
Coordinator of 504 and School Psychology
Behavior Technician
Behavior Interventionist
Decatur Student Center Counselors (4)
Coordinator of Wraparound Services
Social Workers (3)
Social Worker (Lead/SAS)
ESOL and Federal Programs Coordinator
McKinney-Vento Parent Liaison
Special Education Coordinators (2)
Special Education Lead Teachers (4)
Student Engagement Coach (Dispro)
Occupational Therapists (2)
Physical Therapist (0.5)
Special Education Parent Mentor


Operations
Blue Background = Central Office Budget
Green Background = School Location
Chief Operating Officer
Administrative Assistant (0.5)
Director of Athletics & Activities
Director of Facilities and Maintenance
Director of Transportation
Director of School Nutrition
School Nurse Supervisor
Assistant Director of Athletics & Activities
Skilled Trades Supervisor
Facility Service Supervisor
Facilities Operation Specialist
Transportation Supervisor
Transportation Operations Specialist
Nutrition Supervisor
Nutrition Operations Specialist
Registered Nurses (6)
Licensed Practical Nurses (2)
Health Aides (4)


Safety and Technology Services
Blue Background = Central Office Budget
Green Background = School Location
Chief of Safety and Technology Services
Administrative Assistant (0.5)
Director of Safety & Security
Director of Data Systems
Enterprise Applications Coordinator
Network Services Coordinator
User Support Coordinator
Safety & Security Associates (5)
Technology Support Specialists (7)

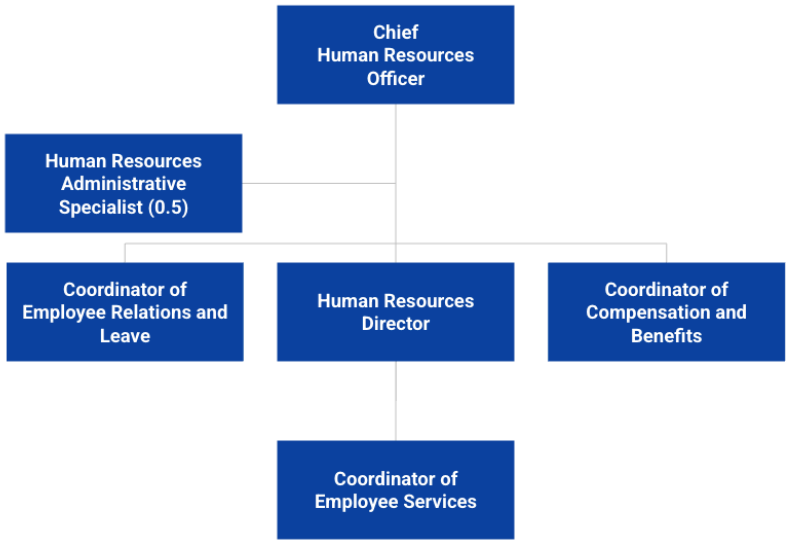
Office of the Chief of Staff

Blue Background = Central Office Budget

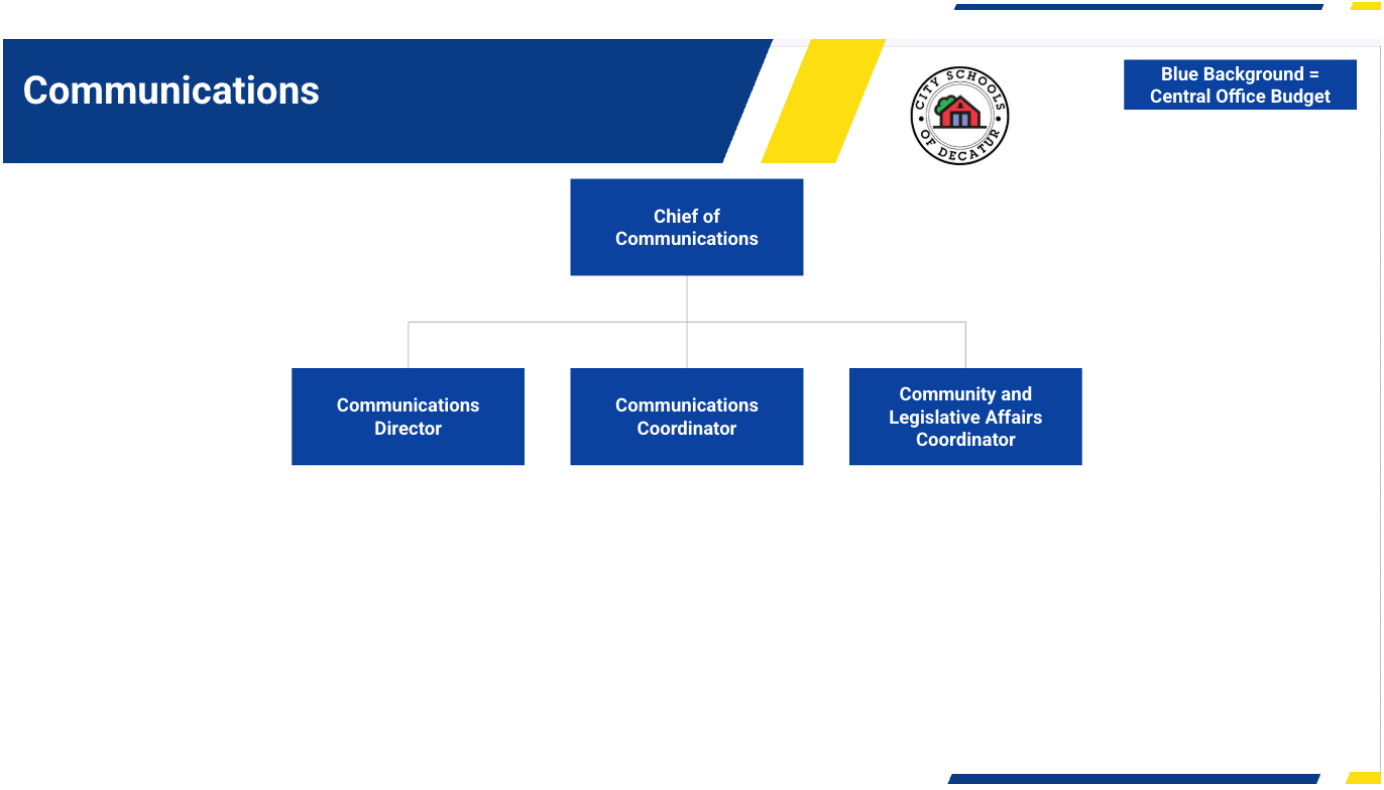


Human Resources

Blue Background = Central Office Budget




Finance
Blue Background = Central Office Budget
Chief Financial Officer
Comptroller
Purchasing Specialist
Accounts Payable Specialist
Accounting and Audit Specialist
Payroll Specialist
Financial Coordinator


Communications
Blue Background = Central Office Budget
Chief of Communications
Communications Director
Communications Coordinator
Community and Legislative Affairs Coordinator

Vision and Mission



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?"

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.

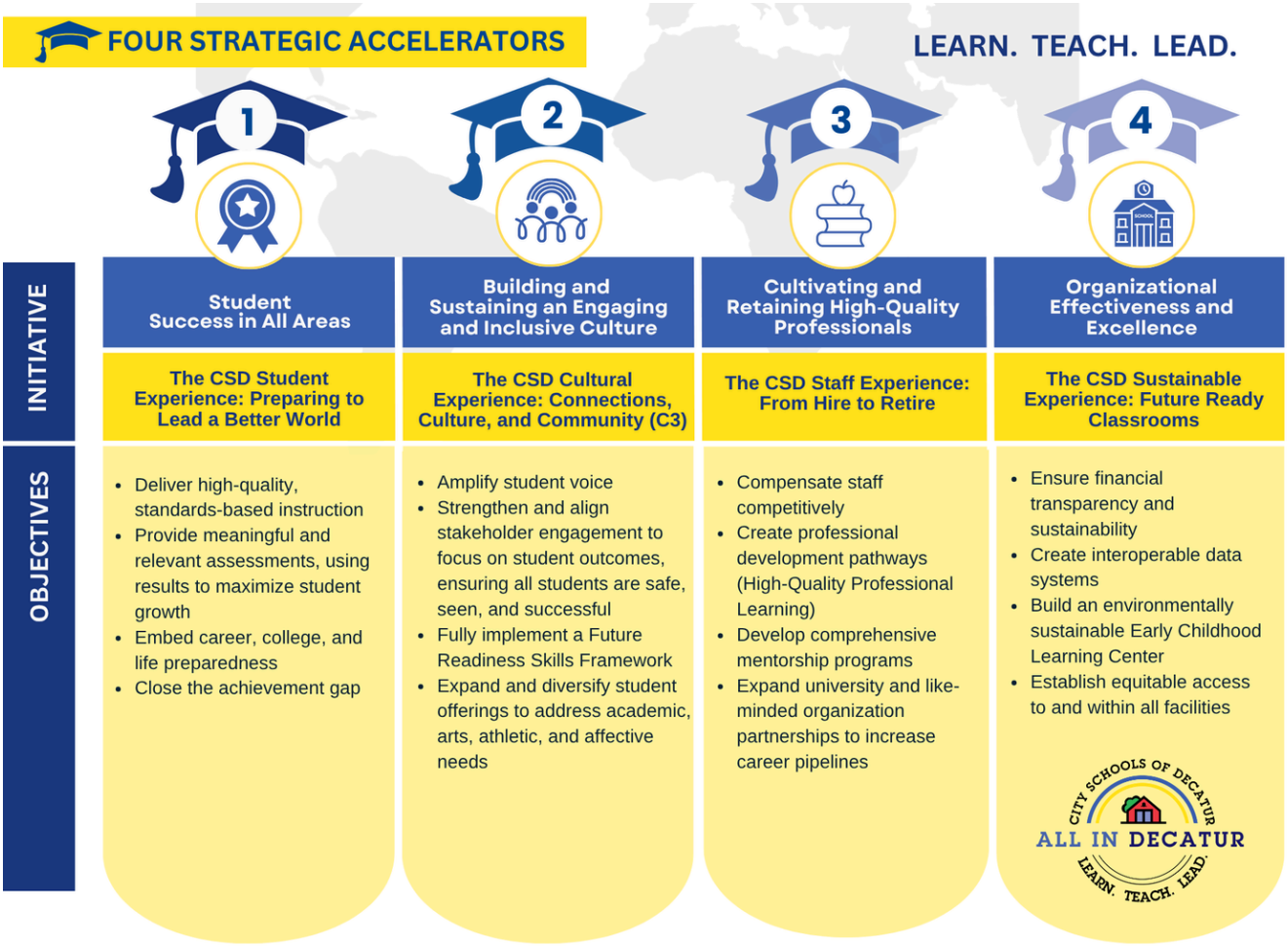
FIVE THINGS TO KNOW

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



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

Cost of Goals and New Initiatives

As part of the new superintendent's strategy to ensure strategic priorities are met, organizational changes for FY27 include the following (all funds):

Competitive compensation structure	**$2,247,004**
New investments in early childhood education (including debt)	**$3,524,976**
Tuition for non-resident students, grades K-5	**$659,376**
Elimination of 3 director positions	**$(598.163)**
Elimination of Title/ESOL liaison	**$(64,733)**
Elimination of 2 school nurse vacant positions	**$(189,438)**
Elimination of 1/2 time director	**$(67,353)**
Addition of 504 secondary level	**$132,456**
Add 3 paraprofessionals (special education)	**$149,346**
Addition of 3 medical assistants	**$195,282**
Addition of 1/2 bookkeeper	**$41,003**
Director for ECLC	**$195,470**

Fiduciary and Budgetary Goals

Strategic Accelerators	FY27 Board Budget Priorities	FY27 Budget
Student Success in All Areas	• Continue to invest in equitable outcomes for all students, i.e. closing the achievement gap, strategic staffing, early college readiness insight via PSAT 8/9 • Invest in the new Early Childhood Learning Center	• Professional learning for Frasier center staff in preparation for move to new ECLC • Created Elementary CTAE budget to support expansion to K-5 • K-12 use of Naviance web-based college, career, and life readiness (CCLR) platform • Launching Blue and Gold Institute to expand support for students needing non traditional pathways to graduation
Building and Sustaining an Engaging and Inclusive Culture	• Continue to invest in the Future Readiness Skills Framework • Continue to invest in comprehensive safety & security initiatives for all students and staff	• Seamless, developmentally aligned Future Readiness program from kindergarten through graduation using Wayfinder curriculum. • Investment to address overdue fire, life, safety, and intrusion alert systems needs • Transportation for grades 4 and 5 athletics
Cultivating and Retaining High-Quality Professionals	• Maintain a competitive compensation structure for all employees • Fund state-mandated increases • Maximize revenue from State Quality Basic Education (QBE) by improving Full-Time Equivalent (FTE) count coding, scheduling, and staffing allocations	• Investing in staff professional development to problem solve instead of outsourcing • Competitive compensation structure placing teachers' salaries in top 3 in metro-Atlanta • Continue competitive compensation for district leaders and all non-teaching staff

Organization 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 budgeting process • Identify opportunities for cost efficiencies	• Moving away from styrofoam trays and moving to paper • Nonresident tuition for students in grades K-5 and previously admitted nonresident tuition students • Fund balance is between 4%-15% of projected expenditures • Eliminate spending on duplicative or underperforming online learning tools

Budget and Financial Items

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.

Budget Development and Implementation

Budget Development Cycle

1. Planning

Budget development begins with an ongoing assessment of student needs, educational priorities, operational requirements, and available financial resources. Central office leaders, school administrators, instructional staff, and operational departments collaborate throughout the year to identify priorities and develop strategies that support student achievement.

Planning is guided by the district's strategic accelerators and board-approved budget priorities, ensuring that financial resources are directed toward initiatives with the greatest impact on students, employees, and district operations.

2. Preparation

Preliminary school and departmental budgets are developed using projected enrollment, Georgia Department of Education (GaDOE) funding information, instructional plans, strategic initiatives, contractual commitments, staffing requirements, historical expenditure data, and anticipated inflationary and operating costs.

School budgets are developed using board-approved allocation formulas and school allotment guidelines designed to promote equitable distribution of resources across schools.

3. Forecasting

The Finance Division develops revenue and expenditure forecasts to determine the resources available to support planned programs and services. Forecasting considers both current financial conditions and projected changes that may affect the district's long-term fiscal position.

Primary revenue assumptions include:

- **State funding and Quality Basic Education (QBE):** Projected based on state funding formulas, enrollment, legislative actions, and other state-level assumptions.
- **Local property tax revenue:** Based on preliminary tax digest information and projected assessed property values.
- **Millage rate:** Evaluated in consideration of revenue requirements, board priorities, and applicable tax limitations and requirements.
- **Other revenues:** Includes grants, tuition, fees, rebates, and other locally generated or restricted revenues.

4. Budget Analysis and Review

The Finance Division provides budget managers with standardized budget development tools containing historical budget and actual expenditure information, account-level detail, and projected budget requests. Budget managers are responsible for evaluating historical spending, identifying future needs, developing funding requests, and providing justification for proposed expenditures.

Budget requests are reviewed to determine their alignment with:

- District strategic accelerators;
- Board-approved budget priorities;
- Student and operational needs;

- Available financial resources;
- Historical spending patterns;
- Contractual and regulatory requirements; and
- Opportunities for cost efficiencies.

Requests are subsequently presented to the executive cabinet for review and prioritization. School budgets are developed using established per-pupil funding allocations and school allotment guidelines, while principals retain responsibility for allocating school operational resources in alignment with their school improvement plans and leadership team priorities.

5. Consolidation and Executive Review

Following the review and prioritization of departmental and school-level requests, the Finance Division develops a consolidated districtwide budget.

The superintendent, chief financial officer, and executive cabinet review the proposed budget to ensure that expenditures are fiscally sustainable, strategically aligned, and supported by available revenues. Adjustments are made as necessary to balance competing priorities while maintaining the district's financial objectives and reserve requirements.

6. Board Review, Public Engagement, and Adoption

The proposed budget is presented to the Board of Education for review and consideration. The district provides opportunities for public engagement and conducts the required public hearings to receive community input on the proposed budget.

Following public input, adjustments may be incorporated into the proposed budget. The Board of Education then considers the final budget for adoption in accordance with applicable state requirements and board policies.

The **City Schools of Decatur fiscal year begins July 1 and ends June 30**.

7. Implementation and Monitoring

Once adopted, the budget becomes the district's financial operating plan for the fiscal year. The Finance Division continuously monitors revenues, expenditures, staffing, purchasing activity, and budget-to-actual performance throughout the year.

Budget managers are responsible for managing resources within their approved allocations, while the Finance Division provides oversight to identify variances, emerging financial conditions, and opportunities for corrective action.

8. Review, Reporting, and Assessment

Budget monitoring is an ongoing management process. The Board of Education receives regular financial reports detailing revenue collections, expenditures, budget utilization, and overall financial performance.

Monitoring expenditure patterns is essential to maintaining adequate cash flow and ensuring that the district has sufficient resources to meet its operational obligations throughout the fiscal year.

Where necessary, budget amendments are presented for consideration to reflect changes in revenues, expenditures, grants, enrollment, legislative requirements, or other material financial circumstances.

Board Budget Policies

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

Board Policy DB: Planning, Programming, Budgeting System

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 operation guide and financial plan, and is a comprehensive communication tool for the District's stakeholders to include students, parents, staff, constituents, and elected officials.

The document shall contain four major sections.

1. The Executive Summary is the first major section of 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 by summary and detail levels for all financial funds managed by City Schools of Decatur. It begins with a financial representation of revenue and expense of all funds combined and then represents each fund individually from general funds and other funds. Description of revenue sources and expenditure needs are to be described 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 relative 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.

Board Policy DC: Annual Operating Budget

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 DCK: Level of Budgetary Control

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 deviations from the adopted budget.

Board Policy DCL: Fund Balance

The Board of Education has enacted this policy in an effort to ensure financial security though 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) - Amounts that cannot be spent because they are not in spendable form (e.g., inventories, prepaid items) or are legally or contractually required to remain intact.

2. Restricted - Amounts whose use is restricted by external parties or law, such as:
    - State of Georgia regulations
    - Federal grant requirements
    - Bond covenants
    - Court orders

3. Committed - Amounts that can be used only for specific purposes determined by formal action of the local board of education (e.g., board resolution or vote).

4. Assigned - Amounts intended to be used for specific purposes but that do not meet the criteria to be restricted or committed.

5. Unassigned - The residual classification of fund balance in the General Fund that is not nonspendable, restricted, committed, or assigned.

The goal of the School District is to maintain an unassigned fund balance of between 4% -15% based on annual budgeted expenditures.

Board Policy DFC: Federal Funds

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 assure 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 conflict of interest for employees engaged in 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.

Board Policy DIE: Fraud Prevention	Status: ADOPTED
Original Adopted Date: 10/11/2022 **| Last Reviewed Date:** 10/11/2022	

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.

Board Policy DJD: Expense Reimbursements	Status: ADOPTED
Original Adopted Date: 01/09/2024 **| Last Reviewed Date:** 01/09/2024	

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 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.

Classification of Revenues 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 (GaDOE):

https://gadoe.org/finance-operations/

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).
- SPLOST (one-cent sales tax for every purchase made in Dekalb County)
- 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 GaDOE:

https://gadoe.org/finance-operations/

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 GaDOE'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.

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:

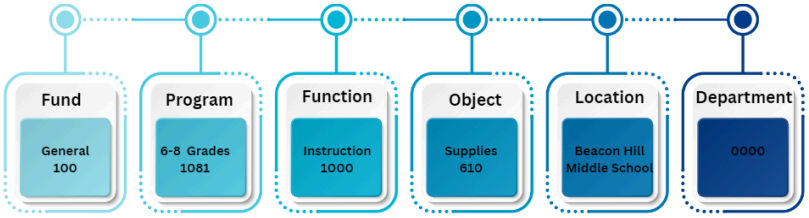
- **Fund accounting:** Categorizing and managing funds based on their source and intended use (e.g., general funds, restricted funds, grant funds).
- **Revenue management:** Tracking income from sources such as tuition, fees, grants, donations, and fundraising activities.
- **Expense management:** Recording 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.

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

FY2027 Budget Development Process for All Funds

The development and adoption of a school district budget is primarily a local responsibility guided by state law, Board of Education policies, district priorities, and sound financial management practices. While the State of Georgia requires local boards of education to adopt annual budgets before the fiscal year begins, the specific processes, priorities, and resource allocation decisions are determined at the local level.

For City Schools of Decatur (CSD), budgeting is a continuous, collaborative, and strategic process focused on allocating available resources to support the academic achievement and success of **ALL students**. The budget serves as both a financial plan and a strategic management tool, ensuring compliance with applicable requirements, aligning resources with district priorities, and demonstrating the district's fiduciary responsibility as a prudent steward of public funds.

The budget cycle extends beyond annual adoption and encompasses planning, preparation, analysis, adoption, implementation, monitoring, reporting, assessment, and amendment. Throughout each phase, the district remains committed to fiscal responsibility, equity, transparency, strategic alignment, long-term sustainability, and stakeholder engagement.

Planning

Budget planning begins with identifying and prioritizing the district's educational and operational needs while forecasting the financial resources available to support those priorities. Planning is a year-round process requiring collaboration among the Board of Education, superintendent, Finance Division, executive cabinet, school administrators, instructional and operational staff, and other stakeholders.

The FY 2027 planning process focused on ensuring that financial resources were strategically aligned with the district's priorities while maintaining long-term financial sustainability. Particular attention was given to competitive employee compensation, student achievement, enrollment trends, employee benefit costs, operational requirements, technology and infrastructure needs, and the maintenance of an appropriate fund balance.

The district also continued to evaluate current expenditures and programs to identify opportunities for efficiencies and ensure that available resources are directed toward the areas of greatest strategic importance.

Preparation

Preliminary budgets are developed using projected student enrollment, instructional and operational plans, strategic initiatives, anticipated revenues, contractual obligations, personnel requirements, economic conditions, and projected inflationary costs.

School-level budgets are developed in accordance with Board-approved formulas and allotment guidelines designed to provide an equitable distribution of resources among schools. These guidelines establish a consistent funding framework while providing principals with appropriate flexibility to allocate operational resources based on the needs and priorities identified within their school strategic plans.

The district used a combination of Budgeting for Outcomes (BFO) and a modified zero-based budgeting approach to develop the FY 2027 budget. Budgeting for Outcomes focuses resources on programs, services, and initiatives that support the district's strategic priorities and desired results. The modified zero-based approach requires budget managers to evaluate and justify current and proposed expenditures rather than assuming that prior-year funding will automatically continue.

Together, these approaches promote strategic alignment, accountability, efficiency, and responsible stewardship of district resources.

FY2027 Budget Priorities and Considerations

Development of the FY2027 budget required the district to balance educational and operational priorities with changing economic conditions, enrollment trends, expenditure pressures, and the need to maintain long-term financial stability.

Competitive compensation remained a significant priority as the district continued its commitment to attracting and retaining highly qualified employees. The budget also addressed increasing employee benefit costs, contractual obligations, instructional and operational requirements, technology investments, and other costs necessary to maintain high-quality educational services.

At the same time, the district carefully evaluated revenue assumptions and expenditure growth to ensure that recurring financial commitments remained sustainable. Maintaining an appropriate fund balance within the parameters established by Board policy remained an important consideration throughout the development process.

The FY2027 budget, therefore, represents a deliberate balance between investing in current educational priorities and protecting the district's long-term financial position.

Revenue Forecasting

Accurate and conservative revenue forecasting is essential to developing a balanced and sustainable financial plan. The Finance Division evaluates anticipated revenues alongside requested appropriations to determine the district's capacity to support current operations and future financial commitments.

Primary considerations in the revenue forecasting process include:

- **State allocations/QBE:** Revenue assumptions are developed using projected student enrollment, state funding formulas, information provided through the governor's budget recommendations, and estimates provided by the Georgia Department of Education.
- **Local property taxes:** Property tax revenue projections are developed using preliminary and updated property digest information, historical collection trends, exemptions, and anticipated changes in assessed values.
- **SPLOST/Capital revenue:** Revenues derived from a one-cent sales tax for all purchases made in Dekalb County. Revenue is projected based on the number of FTEs in the district, and the estimated revenue is included in a referendum approved by voters.
- **Other local revenue:** Estimates incorporate historical trends and anticipated collections from applicable fees, interest earnings, tuition, and other local sources.
- **Federal and grant revenue:** Available federal, state, and other grant resources are evaluated separately to ensure that restricted funds are appropriately aligned with eligible expenditures.
- **Millage Rate:** Projected property tax revenues are evaluated in conjunction with the proposed millage rate. The district conducts all required public hearings and provides opportunities for community input prior to final adoption.

Revenue projections are continuously reviewed and updated throughout the budget development process as additional information becomes available.

Analysis and Review

The Finance Division provides comprehensive analysis, guidance, and support throughout the budget development process. Each school and department receives a standardized budget development template that includes account

numbers, account descriptions, prior-year budgets, and actual expenditures from previous fiscal years.

Budget managers are required to evaluate their operational needs, submit FY 2027 funding requests, and provide appropriate justification for proposed expenditures. Historical budgets and actual expenditures are provided for analytical purposes and **do not automatically roll forward into the subsequent fiscal year**.

This approach requires budget managers to assess the continued need and strategic value of expenditures rather than relying solely on historical spending patterns.

Budget requests are reviewed by the executive cabinet to assess necessity, affordability, sustainability, and alignment with the district's strategic accelerators and priorities. Requests may be modified, deferred, or eliminated based on available resources, districtwide priorities, and anticipated outcomes.

School budgets are developed using established per-pupil allocations and board-approved school allotment guidelines. Within these parameters, principals have the autonomy to allocate operational resources based on their schools' strategic plans and priorities in collaboration with their school leadership teams.

Adoption and Approval

During the latter stages of budget development, individual school, departmental, and program budgets are consolidated into a comprehensive districtwide tentative budget. The proposed budget reflects extensive analysis and review by the superintendent, chief financial officer, executive cabinet, and other district leadership.

The tentative budget is presented to the Board of Education and made available to the public for review. In accordance with Georgia law, the board conducts required public budget hearings to give stakeholders opportunities to review the proposed financial plan, ask questions, and offer feedback.

Feedback received through public hearings, community meetings, and other engagement opportunities is considered before final adoption. Following the public engagement process and consideration of any necessary revisions, the Board of Education formally adopts the annual budget.

The FY 2027 budget was adopted on June 2, 2026, in advance of the fiscal year beginning July 1, 2026.

Implementation

City Schools of Decatur's fiscal year begins July 1 and ends June 30. Following board approval, the FY 2027 budget became effective July 1, 2026.

The Finance Division works collaboratively with schools and departments to ensure that appropriations are properly established and expenditures are managed within approved budgets. Budget managers are responsible for monitoring their individual budgets and ensuring that expenditures remain within authorized appropriations.

Throughout the fiscal year, the Finance Division monitors revenues and expenditures, evaluates financial trends, and recommends budget amendments when necessary. This ongoing oversight ensures that district spending remains aligned with available resources, strategic priorities, and board-approved financial policies.

Review, Monitoring, and Assessment

The budget serves as an important management and accountability tool for the Board of Education, administration, school leaders, employees, taxpayers, and community stakeholders.

The board receives monthly financial reports detailing revenues, expenditures, budget-to-actual performance, and the percentage of the annual budget collected and expended. Regular monitoring enables the district to assess its

financial position, manage cash flow, identify emerging trends, and respond proactively to changing financial conditions.

The Finance Division also evaluates financial performance throughout the year to determine whether budget amendments or other corrective actions are necessary. This continuous review strengthens accountability and helps ensure the district remains financially positioned to support both current operations and long-term priorities.

Fiscal Responsibility

As custodians of public funds, City Schools of Decatur is committed to managing financial resources with transparency, accountability, integrity, and purpose. The district strives to maximize available resources while maintaining long-term financial stability and ensuring that expenditures support the educational and operational needs of students and schools.

The district's financial management practices include clear budget development guidelines, comprehensive financial analysis, internal controls, regular monitoring and reporting, and responsible fund balance management.

The board's fund balance policy establishes a target range of 4% to 15% of projected expenditures, providing an important financial safeguard while ensuring that resources are appropriately invested in current educational priorities.

These practices collectively support the district's commitment to operating effectively and efficiently while maintaining the community's confidence and trust.

Transparency and Stakeholder Engagement

Transparency and meaningful stakeholder engagement were integral components of the FY 2027 budget development process. The district provides numerous opportunities throughout the year for employees, families, taxpayers, community members, and other stakeholders to learn about the budget, understand financial challenges and priorities, ask questions, and provide feedback.

Community input was encouraged throughout the process through the district's website and dedicated budget feedback opportunities. The district received more than 75 stakeholder comments, which were reviewed and addressed during the budget development process.

In addition to regular board discussions and presentations, the district conducts community and school council meetings, public budget hearings, and millage rate hearings. These engagement opportunities enabled stakeholders to interact directly with district leadership, ask questions, provide input, and better understand the financial considerations that influence budget recommendations.

Two formal public hearings on the FY 2027 budget were held on May 19 and May 27, 2026, prior to the Board's final adoption on June 2, 2026. The district subsequently conducted the required millage rate hearings in June before adoption of the millage rate.

Through these efforts, City Schools of Decatur maintained a budget process that was collaborative, accessible, transparent, and accountable. The district's approach reflects its continuing commitment to responsible stewardship of public resources while ensuring that financial decisions remain strategically aligned with the needs of students, employees, schools, and the broader community.

Changes in Budget Process

The budgeting process mirrored the previous year's process. The community was very engaged in the process, submitting a record amount of budget feedback and showing strong attendance and engagement at the community meetings.

Budget Timeline

FY27 Budget Calendar		
Activity	**Date**	**Location**
Community Input on Budget Priorities	Ongoing	Link on district's website
FY27 Budget Timeline Draft Review	9/9/2025	Work Session
FY27 Budget Timeline Adoption	10/14/2025	Regular Board Meeting
FY26 School Allotment Guidelines Review	10/14/2025	Regular Board Meeting
FY27 Budget Parameters and Priorities Discussion	11/11/2025	Board Work Session
FY25 Budget Review	11/11/2025	Regular Board Meeting
FY27 School Allotment Guidelines Discussion	11/18/2025	Board Retreat - Decatur HS PAC
FY26 Salary and Benefits Atlanta Metro Comparison Discussion	11/18/2025	Board Retreat - Decatur HS PAC
FY26 Mid Year Budget Amendments Requests	12/9/2025	Regular Board Meeting
FY27 School Allotment Guidelines, Budget Parameters and Priorities Adoption	12/9/2025	Regular Board Meeting
FY25 Financial Audit Presentation	1/13/2026	Regular Board Meeting
Tax Commissioner Presentation	2/10/2026	Regular Board Meeting
City Manager Presentation	2/10/2026	Regular Board Meeting
5-year Financial Review	2/10/2026	Regular Board Meeting
Use of Federal, State, and SPLOST Funds Presentation	3/10/2026	Board Work Session
FY27 Preliminary Budget Draft Presentation #1	3/10/2026	Regular Board Meeting
Board of Education Community Meeting (Budget Q&A)	3/25/2026	Oakhurst ES
FY27 Preliminary Budget Draft Presentation #2	4/14/2026	Regular Board Meeting
Board of Education Community Meeting	4/22/2026	Decatur High School
FY27 Tentative Approval of Budget	5/12/2026	Regular Board Meeting
Tentative Approval of Millage Rate	5/12/2026	Regular Board Meeting
FY27 Public Budget Hearing (1 of 2)	5/19/2026	Special-Called Board Meeting (6PM)
FY27 Public Budget Hearing (2 of 2)	5/27/2026	Special-Called Board Meeting (11AM)
FY27 Approval of Final Budget	6/2/2026	Regular Board Meeting
Public Millage Rate Hearing (1 of 3)	6/18/2026	Special-Called Board Meeting
Public Millage Rate Hearing (2 of 3)	6/18/2026	Special-Called Board Meeting

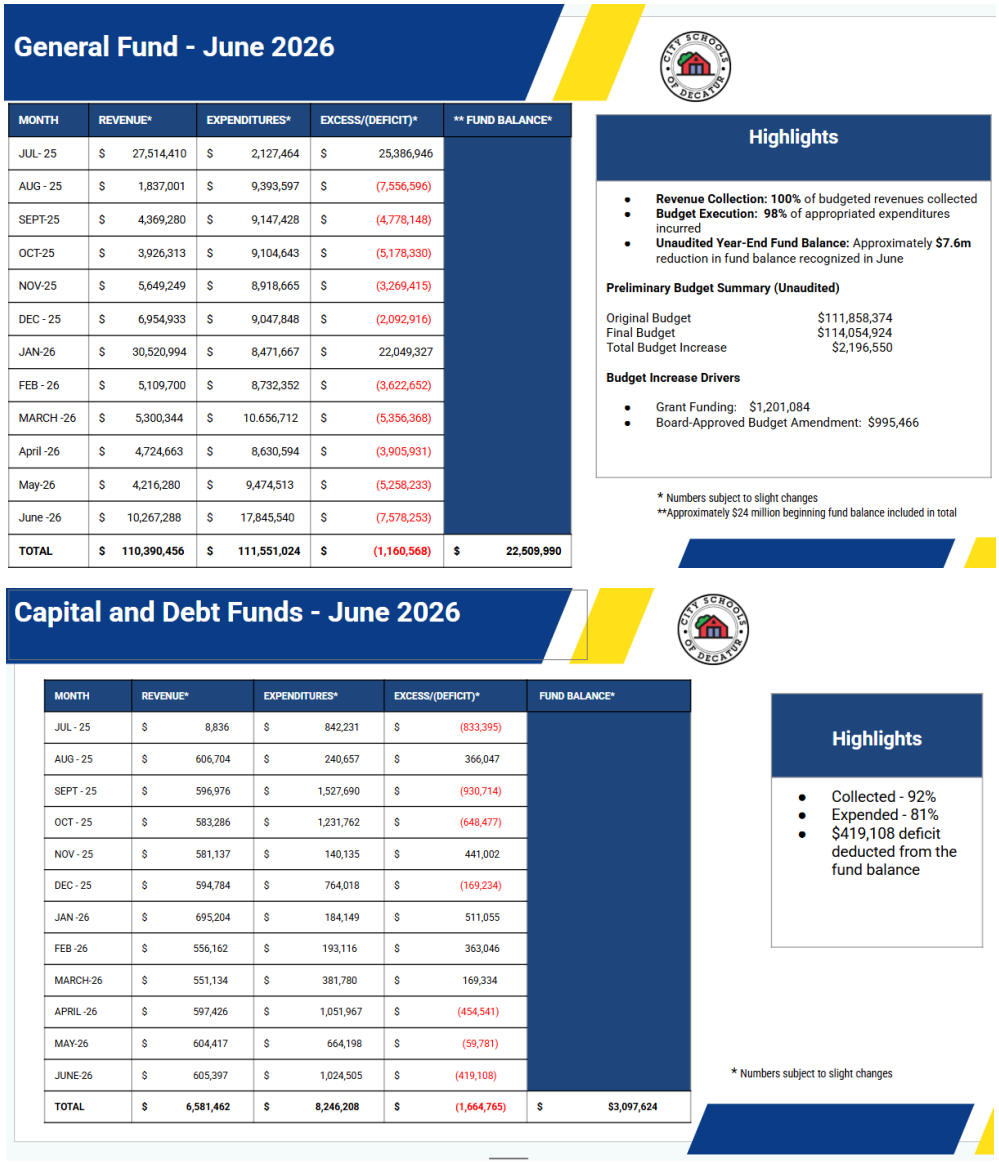
Public Millage Rate Hearing (3 of 3) and Final Adoption of Property Tax Millage Rate	6/29/2026	Special-Called Board Meeting
Print Budget Book	8/31/2026	
Scheduled dates for millage rate hearings/adoption contingent upon receipt of tax digest information from tax officials		

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. Each stakeholder receives a response to their feedback, which is shared with the superintendent and the Board of Education. 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 - June 2026

MONTH	REVENUE*	EXPENDITURES*	EXCESS/(DEFICIT)*	** FUND BALANCE*
JUL- 25	$ 27,514,410	$ 2,127,464	$ 25,386,946	
AUG - 25	$ 1,837,001	$ 9,393,597	$ (7,556,596)	
SEPT-25	$ 4,369,280	$ 9,147,428	$ (4,778,148)	
OCT-25	$ 3,926,313	$ 9,104,643	$ (5,178,330)	
NOV-25	$ 5,649,249	$ 8,918,665	$ (3,269,415)	
DEC - 25	$ 6,954,933	$ 9,047,848	$ (2,092,916)	
JAN-26	$ 30,520,994	$ 8,471,667	$ 22,049,327	
FEB - 26	$ 5,109,700	$ 8,732,352	$ (3,622,652)	
MARCH -26	$ 5,300,344	$ 10.656,712	$ (5,356,368)	
April -26	$ 4,724,663	$ 8,630,594	$ (3,905,931)	
May-26	$ 4,216,280	$ 9,474,513	$ (5,258,233)	
June -26	$ 10,267,288	$ 17,845,540	$ (7,578,253)	
TOTAL	**$ 110,390,456**	**$ 111,551,024**	**$ (1,160,568)**	**$ 22,509,990**

Highlights

- **Revenue Collection: 100%** of budgeted revenues collected
- **Budget Execution: 98%** of appropriated expenditures incurred
- **Unaudited Year-End Fund Balance:** Approximately **$7.6m** reduction in fund balance recognized in June

Preliminary Budget Summary (Unaudited)

Original Budget	$111,858,374
Final Budget	$114,054,924
Total Budget Increase	$2,196,550

Budget Increase Drivers

- Grant Funding: $1,201,084
- Board-Approved Budget Amendment: $995,466

* Numbers subject to slight changes
**Approximately $24 million beginning fund balance included in total

Capital and Debt Funds - June 2026

MONTH	REVENUE*	EXPENDITURES*	EXCESS/(DEFICIT)*	FUND BALANCE*
JUL - 25	$ 8,836	$ 842,231	$ (833,395)	
AUG - 25	$ 606,704	$ 240,657	$ 366,047	
SEPT - 25	$ 596,976	$ 1,527,690	$ (930,714)	
OCT - 25	$ 583,286	$ 1,231,762	$ (648,477)	
NOV - 25	$ 581,137	$ 140,135	$ 441,002	
DEC - 25	$ 594,784	$ 764,018	$ (169,234)	
JAN -26	$ 695,204	$ 184,149	$ 511,055	
FEB -26	$ 556,162	$ 193,116	$ 363,046	
MARCH-26	$ 551,134	$ 381,780	$ 169,334	
APRIL -26	$ 597,426	$ 1,051,967	$ (454,541)	
MAY-26	$ 604,417	$ 664,198	$ (59,781)	
JUNE-26	$ 605,397	$ 1,024,505	$ (419,108)	
TOTAL	**$ 6,581,462**	**$ 8,246,208**	**$ (1,664,765)**	**$ $3,097,624**

Highlights

- Collected - 92%
- Expended - 81%
- $419,108 deficit deducted from the fund balance

* Numbers subject to slight changes

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 accounts 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://financeweb.doe.k12.ga.us/financialmappingweb/#/search

Functions

Functions describe the activity for which a service or material is acquired. Functions are classified into five broad 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.) 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 in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (with 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 program 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 encompasses activities related to the fiscal operations of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing, and fund management. 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://financeweb.doe.k12.ga.us/financialmappingweb/#/search

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 though 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 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.

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

FY2026-2027 BUDGET BOOK

FINANCIAL SECTION



Financial Section Format

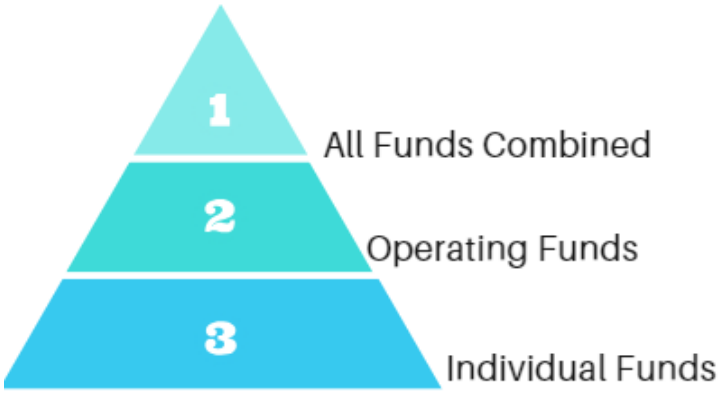
The Financial Section uses a pyramid approach when communicating about the district's financial health. The pyramid approach begins at a broad level with the consolidation of all budgets (General, School Nutrition, Special Revenue, and SPLOST), and drills down into more detail for each separate fund 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 FY2027 budget in a 3-2 vote on June 2, 2026. This presentation format includes reports on transfers, revenues, and expenditures. The consolidated governmentwide revenues total $128 million. Expenditures total $136 million. A consolidated total of $8 million (General Fund ($6.8 million); School Nutrition ($881,361); and Capital ($179 million) is projected to be deducted from the fund balances.

City Schools of Decatur
Fiscal Year 2027 Final Budget
July 1, 2026 through June 30, 2027

	General Fund	Special Funds	Nutrition Fund	Capital Funds
ANTICIPATED REVENUES				
Local Taxes	$66,655,448			$6,664,295
Local Other	6,737,629		$2,358,215	100,000
State General	39,700,884			
State Other	120,233	1,158,838		
Federal		1,378,970	1,056,273	
General Fund Balance Obligated		336,340	881,361	
Capital Fund Balance Obligated				1,743,264
Total Revenues	$113,214,19	$2,874,148	$4,295,849	$8,507,559
ESTIMATED EXPENDITURES				
Instruction	$66,891,365	$2,687,734		$761,308
Pupil Services	10,324,523	141,125		
Improvement of Instructional Services	3,159,665	23,488		
Instructional Staff Training	2,000	8,200		
Educational Media Services	1,539,291			
General Administration	3,197,631			
School Administration	9,283,071			1,245,593
Support Services - Business	1,453,669			
Maintenance and Operation	12,850,379			
Safety & Security	1,369,470			474,000
Federal Grant Administration		500		
Student Transportation Service	2,888,821	13,101		
Support Services - Central	5,263,766			
Other Support Services	46,844			
School Nutrition Program	213,771		4,295,849	
Facilities Acqusition and Construction				1,145,600
Transfers to Other Funds	1,217,701			
Debt Service	299,853			4,881,058
Total Expenditures	$120,001,82	$2,874,148	$4,295,849	$8,507,559

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

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



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 school nutrition revenue budget. 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 that are safe, adequately sized, and well-maintained. The major expenditures for this fund are capital construction projects and E-SPLOST capital projects. Capital program funds are used to acquire school sites, construct and equip new school facilities, renovate existing facilities, and purchase 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 to support and maintain education.
- City Schools of Decatur's property tax cannot exceed 25 mills.

Salaries, Benefits, and Purchased Services

- As enrollment decreases, demand for staff declines, necessitating fewer 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 disabilities (SWD), will increase grant eligibility.

Transfers-In

- The district's Pre-K and School Nutrition 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: The City of Decatur has seen a robust real estate market, with home sales remaining strong and new development and investment in commercial property continuing. HB581, also known as the Save the Homes Act, establishes a statewide floating homestead exemption that caps annual taxable property value increases based on the rate of inflation. This bill will negatively impact tax revenue.

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 by 1.74% from October 2025 to August 2026, from 16.04% to 14.3%.

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

FY 2027 Budget Highlights

- 2.7% increase in employer health care contribution for the State Health Plan (SHBP):
  - $1,885 per member per month to $1,935
- Increase in employer rate for Teacher Retirement System (TRS) from 21.91% to 22.32%
- Competitive compensation structure
  - Minimum 3% increase for all staff
  - Step increase for all eligible employees
- Investments in Early Childhood Education
- Modified zero-based budgeting process
- Tuition for non-resident students, grades K-5
- Maintain fund balance between 4%-15%
- Stipends and signing bonuses for adapted special education teachers and paraprofessionals
- Head count in the central office has decreased by 4 from FY26 to FY27
- Head count in local schools increased by 5
- PreK-12 instructional reserve to support innovation in meeting the 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 affected by DeKalb County's economy. 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 5,263 for 2025-26 school year to 5,178 students in the 2026-27 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 to appropriations for grants and/or the allocation methodology affect 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 costs of salaries and benefits: The majority of the General Fund, Special Revenue Funds and School Nutrition Program Fund budgets are allocated to salaries and benefits. The challenge of competitive salaries relative to other school districts is a major factor in the district's financial health and its 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 over the past few years. As the district continues to strive to attract highly qualified teachers and staff, remaining competitive is a major priority.

Construction costs: Operating factors may include construction costs.

New debt issuances: Operating factors could include new debt issuance or the advance refunding of existing bond issues. The district may consider refunding an existing bond this fiscal year if it is in the district's best interest. Also under consideration is the building of a new Early Childhood Learning Center.

Material Changes (Shifts) from Current Year Budget

General Fund

General Fund salaries and benefits expenditures are anticipated to increase over $3 million or 3.5% from the current year. This is due to multiple levels of salary increases in the proposed budget (3% minimum for all staff), increases in health benefits, teachers' retirement system, and the reduction of four administrative positions and the addition of five school-based positions. General Fund revenue is also expected to increase due to changes in assessed property values for 2026 and an increase in QBE funding. QBE funding is expected to increase from health insurance adjustments of $167,000.

Special Revenue Funds

Special Revenue Funds are projected to experience a decrease of approximately $995,000. The 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 $179,000 more than the current year. This increase is primarily due to a 3% salary increase for FY 2027, 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 is likely going to be required to supplement school nutrition.

Capital Projects Funds

Capital Projects Fund revenues were conservatively budgeted based on recent collection trends. Under the SPLOST VI referendum, the district initially anticipated receiving approximately $8 million annually over the five-year collection period from 2022 through 2027. However, collections received in FY2025 were approximately $7 million, and FY2026 collections were projected at a similar level. Based on these trends, the district budgeted approximately $7 million in SPLOST VI collections for FY2027.

The lower-than-anticipated collections were subsequently determined to be the result of an allocation issue involving the SPLOST VI Certificate of Distribution (COD). The COD establishes the percentage of sales tax proceeds distributed among the three participating school districts and is submitted to the Georgia Department of Revenue by the school district responsible for the filing. The required SPLOST VI COD was not submitted in 2022, resulting in the district receiving less than its approved allocation while another participating district received a greater share.

The district is expected to receive reimbursement in FY2027 for the SPLOST VI amounts previously underpaid. A mid-year budget amendment will be presented to the Board in December 2026 to recognize the reimbursement and adjust SPLOST VI revenues accordingly. The FY2027 Capital Projects Fund budget will also be amended, as necessary, to reflect updated SPLOST VI collections and related expenditures.

Capital Projects Fund revenues also include interest earnings, which may fluctuate based on market conditions, available cash balances, and changes in interest rates. Because of this volatility, interest income is budgeted conservatively and will be monitored throughout FY2027.

The FY2027 Capital Projects Fund expenditure budget supports the district's long-term capital and instructional infrastructure needs, including textbooks, technology, construction, property acquisition, facility improvements, and maintenance-related projects. Funding has also been allocated for security upgrades and new safety-related equipment to support safe and secure learning and working environments for students and staff.

Debt Service Fund

The district is exploring the possibility of refunding an existing bond in the FY 2027 budget and issuing bonds to build a new Early Childhood Learning Center (ECLC).

Fund Balance

Fund	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
General Fund	$14,636,067	$19,063,502	$23,501,615	$20,370,363	$13,719,345	$11,421,547	$9,782,640	$8,829,367
School Nutrition	1,500,748	1,783,919	1,490,829	1,490,829	1,490,829	1,309,146	959,343	959,343
Capital Projects	7,701,513	6,890,526	4,415,024	1,308,093	9,200,250	6,769,190	5,706,909	4,510,782
Total Consolidated Reserves	$23,838,328	$27,737,947	$29,407,468	$23,169,285	$24,410,424	$19,499,883	$16,448,892	$14,299,492
Consolidated Reserve %	**24.15%**	**25.34%**	**23.98%**	**17.59%**	**18.06%**	**14.37%**	**12.02%**	**10.24%**

Significant Changes in Fund Balance:

Special Revenue funds are excluded from the consolidated reserve calculation because those resources are primarily restricted grants/program funds and are generally budgeted based on the award rather than maintained as an operating reserve.

The General Fund reflects a decrease in fund balance, primarily due to increases in personnel and operational costs, one-time maintenance costs, and funds allocated for a new Enterprise Resource Planning (ERP) system, resulting in approximately $7 million being deducted from the FY27 fund balance.

The School Nutrition Program Fund is expected to maintain the current fund balance. However, $881,000 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 an increase in the fund balance due to the receipt of the additional $9 million, as referenced in the Capital Project Funds summary.

The total district reserves are projected to decline from $24.4 million in FY2027 to $14.3 million by FY2030, driven by planned use of both General Fund and Capital Projects reserves. The General Fund remains within the Board's 4%-15% fund balance policy range throughout the forecast, ending FY2030 at approximately 7.23%.

Financial Data

Total All Funds by Function (Revenue by Source)

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue								
Local Property Taxes	$ 50,667,181	$ 55,139,121	$ 62,426,676	$ 64,091,777	$ 66,655,448	$ 68,655,111	$ 70,714,765	$ 72,836,208
Other Local	12,727,626	13,779,251	16,234,989	14,678,494	24,990,948	17,519,047	17,685,983	17,856,035
State Source	35,264,244	40,035,776	41,205,622	41,623,434	39,814,460	40,411,677	41,017,852	41,633,120
Federal	4,642,249	4,476,441	4,388,216	5,057,089	4,119,766	4,160,214	4,160,214	4,160,214
Total Revenue	$ 103,301,300	$ 113,430,589	$ 124,255,503	$ 125,450,794	$ 135,580,622	$ 130,746,049	$ 133,578,814	$ 136,485,577
Expenditures								
Instruction	$57,362,915	61,941,246	$65,446,877	68,851,650	70,629,261	71,402,203	72,774,621	74,174,488
Pupil Services	5,665,054	5,785,351	6,370,076	10,365,220	10,604,419	10,793,813	11,004,433	11,219,266
Improvement of Instruction	2,760,961	2,750,920	3,099,812	3,228,588	3,175,728	3,237,958	3,302,415	3,368,161
Instructional Staff Training	31,139	83,247	55,297	102,707	29,123	27,540	27,581	27,622
Educational Media Services	1,265,830	1,405,389	1,472,674	1,485,191	1,539,291	1,568,158	1,599,521	1,631,512
Federal Grant Administration	129,429	221,392	9,338	23,794	4,000	3,800	3,800	3,800
General Administration	1,592,021	2,270,348	2,966,706	3,689,548	3,213,043	3,276,084	3,341,316	3,407,852
School Administration	8,785,216	9,321,484	12,960,456	11,361,889	10,308,124	9,954,487	10,153,577	10,356,648
Business Services	775,962	977,729	1,349,685	1,314,300	1,453,669	1,482,742	1,512,397	1,542,645
Maintenance & Operations	8,279,798	9,977,190	10,076,752	11,088,765	12,951,754	13,010,390	13,238,694	13,471,564
Safety & Security	19,868	40,552	1,183,106	2,719,168	1,843,470	1,692,659	1,726,513	1,761,043
Student Transportation	1,673,574	2,011,823	2,481,392	3,113,793	2,906,753	2,851,197	2,907,885	2,965,707
Central Support Services	2,514,090	3,311,454	4,247,585	4,604,535	5,385,399	7,151,607	5,744,639	5,839,532
Other Support Services	52,753	34,548	32,415	74,549	61,639	61,681	62,636	63,611
School Nutrition	3,501,528	3,488,954	3,340,686	4,396,835	4,509,620	4,700,476	4,899,523	5,107,111
Facilities Acquisition & Construction	1,867,718	3,430,691	4,730,309	2,017,944	1,145,600	1,168,512	1,191,882	1,215,720
Debt Service	2,435,681	2,415,958	2,625,304	3,240,189	5,370,910	3,254,483	3,319,573	3,385,964
Total Expenditures	$98,713,537	$ 109,468,276	$ 122,448,470	$ 131,678,665	$ 135,131,803	$ 135,637,790	$ 136,811,006	$ 139,542,246

Major Shifts in Revenue from Current Year

- **Local property tax revenue:** This remains the district's largest local revenue source and is forecast to grow at approximately **3% annually in FY2028–FY2030**. That is a normal forecast assumption rather than a major structural change.
- **Other Local Revenue:** This is higher than in prior years. Part of the increase is associated with items that should not be interpreted as recurring operating growth, including property-related/local revenue activity. Additionally, the district's acceptance of tuition from non-resident students and the increase in tuition for early learning contribute to the increase,
- **Capital/SPLOST revenue (included in local):** This is the most significant change. FY2027 includes the anticipated **reimbursement of approximately $9 million related to the E-SPLOST VI distribution error**. Because this is a correction of prior-year underpayments, it is a **one-time revenue event**, not recurring revenue. FY2028–FY2030 SPLOST revenue then returns to the planning assumption of approximately **$8 million annually**.
- **State revenue:** General Fund state/QBE revenue is relatively stable, with the forecast using approximately **2% annual growth** after the current budget year. I would characterize this as a moderate change rather than a

significant revenue shift.

- **Federal revenue:** Most federal revenue is concentrated in Special Revenue and School Nutrition. Special Revenue federal funding settles at approximately **$3.0 million annually in FY2028–FY2030**, while School Nutrition federal revenue is approximately **$1.16 million annually**. These are comparatively stable in the forecast.
- **School Nutrition:** The more significant issue is not a large increase in external revenue but the relationship between revenues and expenditures.
- **Transfers:** Transfers should be discussed separately from external revenue because they move resources **between district funds** and do not represent new revenue to the district as a whole.

Total Expenditures by Object

Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Salaries	$54,875,270	$59,845,673	$63,102,662	$68,403,123	$70,362,891	$71,669,718	$73,084,530	$74,528,138
Benefits	25,052,432	27,412,945	31,144,530	35,129,393	36,142,261	36,825,601	37,568,530	38,327,606
Total Salaries & Benefits	$79,927,702	$87,258,618	$94,247,192	$103,532,516	$106,505,152	$108,495,319	$110,653,060	$112,855,744
Other Expenditures								
Purchased Prof/Tech Services	$122,806	$43,502	$228,048	$1,286,173	$251,469	$250,494	$253,785	$257,146
Consultant	639,233	305,346	187,467	283,100	187,250	190,932	194,732	198,607
Professional Services	2,165,441	2,861,754	3,720,201	4,659,021	3,417,975	3,506,174	3,576,208	3,647,648
CPA	79,790	74,288	105,660	98,630	78,056	79,617	81,209	82,833
Translation	9,206	21,786	15,352	40,000	40,000	40,800	41,616	42,448
Contracted Services – Teachers	—	—	—	2,844	1,885	1,803	1,803	1,803
Drug, Alcohol, Fingerprint	20,728	28,803	25,012	46,116	26,313	26,839	27,376	27,924
Bus Driver Physical	1,405	1,203	540	3,404	1,904	1,942	1,981	2,020
Safety & Security	—	—	58,599	140,000	140,000	142,800	145,656	148,569
Attorney	404,974	387,548	500,191	915,656	563,550	563,550	574,821	586,317
Investigative	—	3,750	2,500	—	—	—	—	—
Instructors	293,506	261,609	246,063	258,684	228,293	228,293	232,859	237,516
Water, Sewer, Cleaning	464,543	537,808	702,534	519,204	666,849	666,849	680,186	693,790
Repair & Maintenance	1,178,740	1,603,408	1,766,031	1,889,295	3,274,347	4,750,311	3,121,270	3,151,888
Technology Repairs	18,876	9,726	17,506	31,937	13,058	13,058	13,319	13,586
Rental Land/Building	256,278	272,368	349,324	385,397	302,511	302,511	308,561	314,733
Rental Equipment/Vehicles	39,150	121,887	59,615	37,406	53,280	53,280	54,346	55,433
Outside Student Transportation	—	—	60	1,704	851	814	814	814
Insurance	355,797	517,637	532,426	639,973	658,740	658,740	671,915	685,353
Communication	468,184	299,302	238,861	361,221	341,131	347,364	354,312	361,398
Comm-Web Based Subscriptions	11,344	1,401,914	1,603,202	2,025,264	3,027,426	3,055,731	2,275,035	2,320,229
Travel	231,659	317,542	260,729	397,358	302,567	301,684	307,290	313,012
Board Travel	7,151	9,101	8,775	10,500	12,000	12,000	12,240	12,485
Commodity Hauling	5,308	102	—	11,000	11,000	11,330	11,670	12,020
Other Purchased Services	401,052	493,583	411,773	568,454	570,724	570,025	581,095	592,389
Supplies	1,173,541	1,331,530	1,189,169	1,647,027	1,713,475	1,748,686	1,421,253	1,488,656
Technology Supplies	46,094	91,008	40,784	45,331	58,125	57,605	58,528	59,469
Computer Software	1,176,623	64,552	93,148	—	—	2,500,000	1,000,000	1,000,000
Expendable Equipment	130,305	157,580	257,017	919,170	758,293	758,981	214,406	218,743
Expendable Computer Equipment	342,625	387,417	170,279	313,187	366,172	368,062	375,457	383,000
Energy	1,372,886	1,663,362	1,727,083	1,752,540	2,075,566	2,075,566	2,117,077	2,159,419
Purchased Food	1,259,226	1,204,446	1,122,476	1,230,655	1,277,787	1,328,898	1,382,054	1,437,336
Food Acquisitions – USDA	205,968	182,004	194,963	247,771	247,771	247,771	247,771	247,771
Digital/Electronic Text	11,526	57,543	1,410	800	800	800	816	832
Textbooks	439,268	214,814	839,057	964,245	294,559	299,409	305,110	310,925
Books & Periodicals	90,779	116,818	173,364	146,043	121,455	119,626	119,293	120,872
Bldg. Acq., Construction & Improvements	1,867,718	3,315,054	4,587,373	2,017,944	1,145,600	1,168,512	1,191,882	1,215,720
Equipment	290,731	183,649	411,788	25,403	235,472	235,612	51,816	52,024
Principal Payment	1,422,821	1,435,348	1,684,381	2,210,649	2,171,407	1,337,869	1,364,626	1,391,918
Other Expenditures	—	—	14,157	5,596	11,700	11,700	11,929	12,168
Operating Transfers – Eliminated in Consolidation	—	—	—	—	—	—	—	—
Total Other Expenditures	$18,785,839	$22,209,658	$28,371,919	$28,163,451	$28,626,651	$30,722,679	$26,013,489	$26,537,934
TOTAL CONSOLIDATED STATE OBJECTS	**$98,713,541**	**$109,468,27**	**$122,619,111**	**$131,695,967**	**$135,131,803**	**$139,217,998**	**$136,666,549**	**$139,393,678**

Level Two: Summary Data for All Operating Funds

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

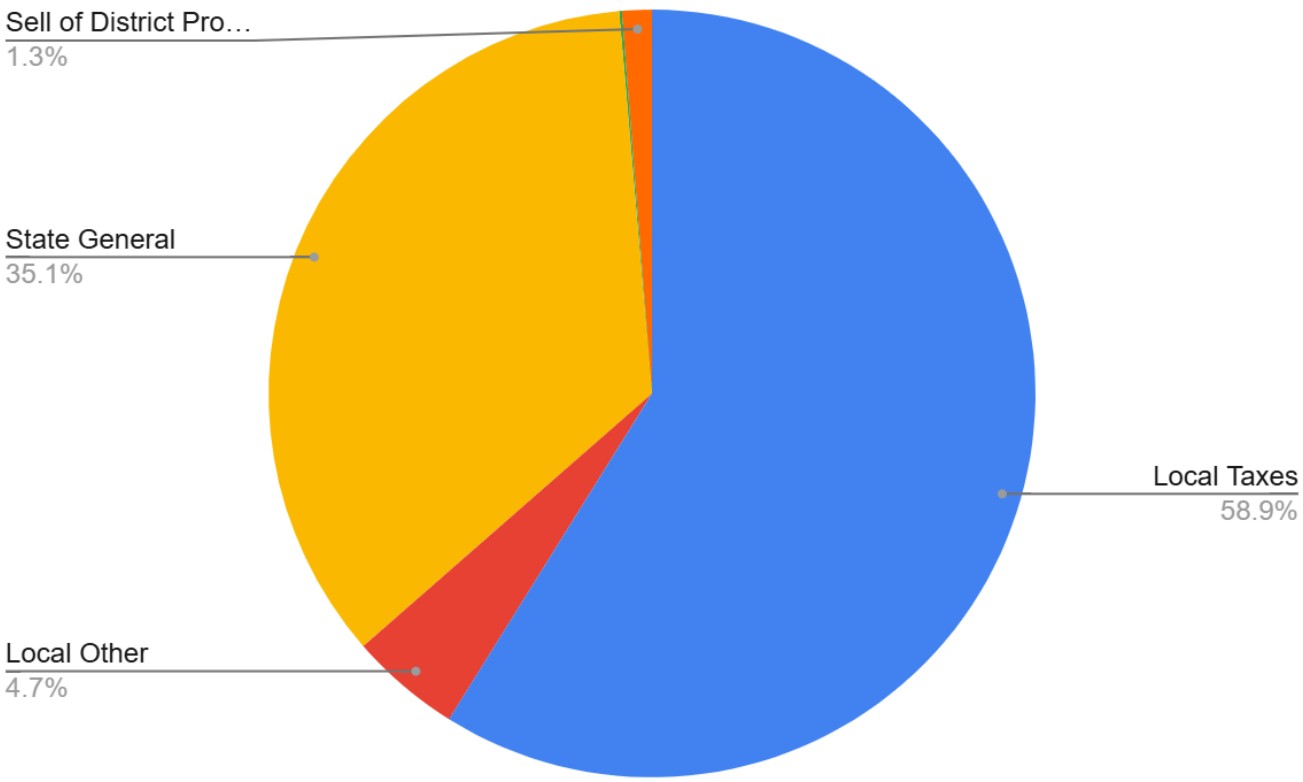


Summary Data for Operating Fund

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 by another fund. The General Fund funds the district's recurring operating costs, making up more than 85% of all district spending.

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



Major (Significant) Funding Sources & Use (Expenditures) — General Fund

State Source: Quality Basic Education (QBE)

Georgia's public schools are funded through a law enacted during 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 uses the total number of students to determine 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 believes each district should pay on its own, known as the local fair share.

QBE funding is expected to decrease as enrollment continues to decline. QBE accounts for 35% of the FY 2027 General Fund revenue budget.

	FY26 Budget*	FY27 Budget*	Change	%
QBE Funding	$41,623,434	$39,814,460	-$1,808,974	-4.35%
Local Taxes	$64,091,777	$66,655,448	$2,563,671	4.00%
Other Local Revenue	$5,208,460	$6,880,896	$1,672,436	32.11%
Total General Fund Revenue	$110,923,671	$113,350,804	$2,427,133	2.19%

* 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-approved millage rate to the assessed values of nonexempt properties, including real property,

public utilities, motor vehicles, mobile homes, etc., within the boundaries of the City of Decatur. According to the Georgia Department of Education (Georgia Insights), 49% of public school revenue was from property taxes in 2025. 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.

City Schools of Decatur Board of Education
CURRENT 2026 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

Fiscal Year	2025	2026	$ Change	% Change
REAL PROPERTY	$3,515,874,893	$3,639,779,079	$ 123,904,186	3.52%
PERSONAL PROPERTY	$26,465,408	$26,093,419	$ (371,989)	-1.41%
PUBLIC UTILITIES	$20,020,588	$20,639,621	$ 619,033	3.09%
MOTOR VEHICLE	$2,815,730	$2,349,700	$ (466,030)	-16.55%
GROSS DIGEST	$ 3,565,176,619	$ 3,688,861,819	$ 123,685,200	3.47%
LESS M&O EXEMPTIONS	$ (338,817,907)	$ (350,294,310)	$ (11,476,403)	3.39%
NET DIGEST VALUE	$ 3,226,358,712	$ 3,338,567,509	$ 112,208,797	3.48%

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 64% of the FY 2027 General Fund revenue budget. Property taxes account for 59% of all local revenue.

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

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 (transfers not included):

- $66.9 million in salaries or
- $34.3 million benefits or
- $17.6 million in professional services

Significant Changes in Fund Balance - General Fund

The projected fund balance change in the FY 2027 budget is due primarily to increases in salary and benefits and $3.72 million in one-time expenditures that will not carry over to FY28. Approximately $6.7 million will be deducted from the fund balance to balance the FY 2027 budget. The General Fund budget reflects a negative projected trend in the fund balance for FY27. Although the fund balance declines each year, it remains within the board's required fund balance range of 4-15%.

Financial Data - General Fund

General Fund by Function

MAJOR REVENUE SOURCES	2023 Actual	2024 Actual	2025 Actual	FY2026 Previous Budget	2027 Current Budget	2028 Forecast	2029 Forecast	2030 Forecast
Taxes	$50,667,181	$55,139,121	$62,426,676	$64,091,777	$66,655,448	$68,655,111	$70,714,765	$72,836,208
Other Local	3,840,125	4,440,372	4,749,024	5,208,460	6,880,896	7,018,514	7,158,884	7,302,062
QBE	35,138,703	39,907,689	40,112,909	41,623,434	39,814,460	40,411,677	41,017,852	41,633,120
On Behalf Payments (TRS & PSERS)	$122,650	$123,260	$1,092,180					
Total Revenue**	**$89,768,659**	**$99,610,442**	**$108,380,789**	**$110,923,671**	**$113,350,804**	**$116,085,302**	**$118,891,501**	**$121,771,389**
MAJOR EXPENDITURE CATEGORIES								
Instruction	$53,393,705	$58,307,034	$62,542,709	$64,447,543	$66,642,923	$67,830,087	$69,186,689	$70,570,423
Pupil Services	5,310,846	5,465,373	6,076,333	9,960,880	10,314,823	10,531,013	10,741,633	10,956,466
Improvement of Instruction	2,688,635	2,721,747	3,080,734	3,210,319	3,142,038	3,222,858	3,287,315	3,353,061
Instructional Staff Training	4,203	4,367	14,436	22,670	2,000	2,040	2,081	2,122
Educational Media Services	1,265,830	1,405,389	1,472,674	1,485,191	1,532,191	1,568,158	1,599,521	1,631,512
Federal Grant Administration	0	0	284	16,326	0	0	0	0
General Administration	1,573,788	2,239,477	2,897,117	3,662,442	3,218,349	3,261,584	3,326,816	3,393,352
School Administration	7,584,839	8,020,516	8,705,980	8,651,576	9,270,267	8,908,933	9,087,112	9,268,854
Support Services - Business	775,962	977,729	1,292,085	1,311,250	1,405,772	1,482,742	1,512,397	1,542,645
Maintenance and Operation	8,019,067	9,660,156	9,703,854	10,926,374	12,848,872	11,415,190	11,643,494	11,876,364
Safety & Security	19,868	40,552	993,431	1,505,054	1,369,470	1,209,179	1,233,363	1,258,030
Student Transportation	1,634,683	1,953,763	2,440,022	2,837,117	3,213,306	2,834,397	2,891,085	2,948,907
Support Services - Central	2,394,675	3,105,440	3,914,334	4,457,808	5,263,641	4,527,541	4,618,092	4,710,454
Other Support Services	52,753	33,096	25,648	53,688	46,844	47,781	48,736	49,711
School Nutrition Program	689,328	723,697	213,461	279,801	213,771	218,046	222,407	226,855
Debt Service	282,602	260,058	260,035	282,371	299,853	305,850	311,967	318,206
Total Expenditures	**$85,690,786**	**$94,918,394**	**$103,633,138**	**$113,110,411**	**$118,784,120**	**$117,365,399**	**$119,712,707**	**$122,106,961**
Transfers to Other Funds	245,843	264,613	309,538	944,513	1,217,701	1,017,701	817,701	617,701
Beginning Fund Balance	10,804,037	14,636,067	19,063,502	$23,501,615	20,370,363	13,719,345	11,421,547	9,782,640
Designate Funds from Fund Balance	**3,832,030**	**4,427,435**	**4,438,113**	**(3,131,253)**	**(6,651,017)**	**(2,297,798)**	**(1,638,907)**	**(953,273)**
Projected Ending Fund Balance	**14,636,067**	**19,063,502**	**23,501,615**	**20,370,363**	**13,719,345**	**11,421,547**	**9,782,640**	**8,829,367**
Fund Balance % of Expenditures	**17.08%**	**20.08%**	**22.68%**	**18.01%**	**11.55%**	**9.73%**	**8.17%**	**7.23%**

General Fund by Object

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Summary by State Object								
Salaries	$ 51,612,076	$ 56,414,392	$ 59,891,145	$ 64,672,537	$ 66,910,064	$ 68,248,265	$ 69,613,230	$ 71,005,495
Beneifts	24,121,360	26,507,112	29,612,008	33,264,113	34,314,152	35,000,435	35,700,443	36,414,452
Total Salaries & Benefits	**$ 75,733,436**	**$ 82,921,504**	**$ 89,503,153**	**$ 97,936,650**	**$ 101,224,216**	**$ 103,248,700**	**$ 105,313,674**	**$ 107,419,947**
Other Expenditures								
Purchased Prof/Tech Servs	$ 20,119	$ 2,227	$ 103,155	$ 362,915	$ 63,641	$64,914	$66,212	$67,536
Consultant	629,233	299,792	186,710	243,760	186,250	189,975	193,775	197,650
Professional Services	1,733,575	2,195,976	2,845,891	3,371,592	3,396,305	3,464,231	3,533,516	3,604,186
CPA	79,790	74,288	105,660	98,630	78,056	79,617	81,209	82,833
Translation	9,206	21,786	15,352	40,000	40,000	40,800	41,616	42,448
Drug, Alcohol, Fingerprint	20,728	28,803	25,012	46,116	26,313	26,839	27,376	27,924
Bus Driver Physical	1,405	1,203	540	3,404	1,904	1,942	1,981	2,020
Safety & Security	0	0	46,242	140,000	0	0	0	0
Attorney	404,974	387,548	500,191	915,656	563,550	563,550	574,821	586,317
Investigative	0	3,750	2,500	0	0	0	0	0
Instructors	149,319	226,494	220,532	258,684	228,293	228,293	232,859	237,516
Water, Sewer, Cleaning Services	464,543	537,808	702,534	519,204	666,849	666,849	680,186	693,790
Repair & Maintenance	1,175,649	1,391,387	1,761,343	1,636,972	3,144,347	1,552,482	1,583,532	1,615,202
Technology Repairs	18,876	9,726	17,506	31,937	13,058	13,058	13,319	13,586
Rental of Land/Bldg	256,278	272,368	349,324	385,397	302,511	302,511	308,561	314,733
Rental of Equip/Vehicles	39,150	121,887	59,615	37,406	53,280	53,280	54,346	55,433
Insurance	355,797	517,637	532,426	639,973	658,740	658,740	671,915	685,353
Communication	83,058	21,002	73,260	107,567	29,482	29,482	30,072	30,673
Comm-Web Based Subscriptions	4,729	447,556	453,025	659,444	1,547,007	722,007	736,447	751,176
Travel	196,539	249,579	229,257	322,574	260,200	260,200	265,404	270,712
Travel - Board Members Total	7,151	9,101	8,775	10,500	12,000	12,000	12,240	12,485
Other Purch Services	360,427	436,368	387,702	491,704	541,919	541,919	552,757	563,812
Supplies	927,336	1,031,834	1,017,963	1,190,650	1,332,161	977,484	997,038	1,016,979
Technology Supplies	43,606	80,903	39,771	33,431	46,125	46,125	47,048	47,989
Computer Software	233,910	29,594	9,171	0	0	0	0	0
Expendable Equipment	75,076	117,562	118,700	514,273	715,623	263,991	269,271	274,656
Expendable Computer Equipment	158,182	263,810	63,312	187,185	273,280	273,280	278,746	284,321
Energy	1,372,886	1,663,362	1,727,083	1,752,540	2,075,566	2,075,566	2,117,077	2,159,419
Digitial/Electronic Text	11,526	0	1,410	800	800	800	816	832
Textbooks	167	0	803,654	69,245	4,559	4,559	4,650	4,743
Books & Periodicals	79,367	83,562	116,096	92,370	79,282	77,401	78,949	80,528
Equipment	30,000	0	19,656	1	184,000	0	0	0
Purchase/Lease-Buses	0	0	176,220	116,900	110,000	0	0	0
Computer Equipment	0	467,888	327,113	0	0	0	0	0
Dues & Fees	725,480	742,031	802,247	591,276	606,407	606,407	618,535	630,906
RESA	6,667	0	6,844	13,688	6,844	6,844	6,981	7,120
Interest Payment	116,500	111,429	106,612	128,441	120,000	120,000	122,400	124,848
Principal Payment	166,102	148,629	153,422	153,931	179,853	179,853	183,450	187,119
Other Expenditures	0	0	14,157	5,596	11,700	11,700	11,929	12,168
Operating Transfers	245,843	264,613	309,538	944,513	1,217,701	1,017,701	817,701	617,701
Other Expenditures	**$ 10,203,192**	**$ 12,261,502**	**$ 14,439,523**	**$ 16,118,274**	**$ 18,777,606**	**$ 15,134,400**	**$ 15,216,734**	**$ 15,304,715**
Total State Objects	**$ 85,936,628**	**$ 95,183,006**	**$ 103,942,676**	**$ 114,054,924**	**$ 120,001,822**	**$ 118,383,100**	**$ 120,530,408**	**$ 122,724,662**

Changes in Expenditures

The FY 2027 General Fund expenditure budget is $120,001,822, excluding GaDOE grants. This represents an increase of $6 million or 5% from the FY 2026 budget.

Material changes in expenditures include the following:

- Salaries and benefits increased $3.3 million or 7%. This increase was due primarily to the following:
  - A minimum of a 3% increase for all staff

    - Step increase for all eligible employees
    - Increases in State Health Insurance due to an increase in state premiums for certified and non-certified employees
    - Increases in the district's contribution to the Teacher Retirement System
    - The addition of five school-based positions
- 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 4% from FY25 to FY26.

Enrollment Factors

Enrollment Trend — For the 10 years ending FY 2026, the district saw an increase in enrollment in KJ-12 from the 2016-17 to the 2025-2026 school year of 63 students. Although this is an increase from 2026-17, effective 2017-18 to 2025-26, enrollment has consistently declined each year.

Funding Factors

With approximately 65% of revenue coming from local sources (compared to a statewide average of 49%), the district is highly susceptible to local factors that may affect funding, such as economic fluctuations 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 $2.4 million or 4% in FY 2027. This is a significant reduction from previous years and a reduction of approximately 4% when compared to FY 2025 and FY 2026 increase.

Fiscal Year	2021	2022	2023	2024	2025	2026
REAL PROPERTY	$2,435,056,308	$2,701,070,887	$3,095,228,425	$3,261,221,543	$3,515,874,893	$3,639,779,079
PERSONAL PROPERTY	$23,427,964	$23,880,068	$24,300,822	$26,749,952	$26,465,408	$26,093,419
PUBLIC UTILITIES	$18,840,180	$19,368,901	$22,070,080	$17,465,228	$20,020,588	$20,639,621
MOTOR VEHICLE	$4,596,510	$4,279,180	$4,014,460	$3,558,900	$2,815,730	$2,349,700
GROSS DIGEST	**$2,481,920,962**	**$2,748,599,036**	**$3,145,613,787**	**$3,308,995,623**	**$3,565,176,619**	**$3,688,861,819**
LESS M&O EXEMPTIONS	**(305,547,076)**	**(335,678,009)**	**(322,335,611)**	**(338,817,907)**	**(350,294,310)**	**(355,145,744)**
NET DIGEST VALUE	**$2,176,373,886**	**$2,412,921,027**	**$3,467,949,398**	**$3,647,813,530**	**$3,915,470,929**	**$4,044,007,563**
GROSS M&O MILLAGE	21	21	20.3	20.3	20.3	20.3
LESS ROLLBACKS	0	0	0	0	0	0
NET M&O MILLAGE	21	21	20.3	20.3	20.3	20.3
NET M&O TAXES LEVIED	**$45,703,852**	**$50,671,342**	**$70,399,373**	**$74,050,615**	**$79,484,060**	**$82,093,354**
NET TAXES $ INCREASE	$4,227,980	$4,967,490	$19,728,031	$3,651,242	$5,433,445	$2,609,294
NET TAXES % INCREASE	**10.19%**	**10.87%**	**38.93%**	**5.19%**	**7.34%**	**3.28%**
Assessment Ratio 50%						

State Changes - Approximately 35% of revenue comes from state sources (comparable to a statewide average of 43%). 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%. State Health continued to increase in FY27 by 2.7% or $50 per member per month. TRS increased by 1.8% from 21.91% to 22.32%. 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.

	FY26 - MidTerm	FY27 - Initial	Change	%
Student FTE	5179	5179	0	0.00%
Number of Positions	410	412	2	0.51%
	.			
QBE Earnings	$15,333,224	$25,569,173	$10,235,949	66.76%
Health Insurance	$10,654,020	$10,820,520	$166,500	1.56%
Teaching and Experience	$13,342,557	$13,345,968	$3,411	0.03%
Principals/Staff Development	$2,767	$2,790	$23	0.83%
Total QBE Earnings	$49,683,818	$49,738,451	$54,633	0.11%
Less: LFS	-$10,613,190	-$10,310,149	$303,041	-2.86%
State Funds	$39,070,628	$39,428,302	$357,674	0.92%
Plus:				
Transportation	$145,844	$153,205	$7,361	5.05%
Nursing	$122,963	$119,388	-$3,575	-2.91%
Student Mental/Behavioral Health	$40,000	**$40,000**		
Total	**$39,379,435**	**$39,740,895**	**$361,460**	**0.92%**

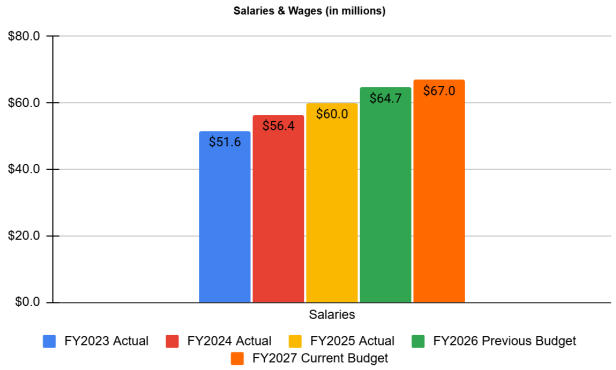
Operating Factors

Increasing Cost of Salaries and Benefits

The largest expenditure in the General Fund budget is salaries and benefits. Salaries and benefits make up approximately 84% 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:**

- $2.2 million increase in salaries
    - Step increase for eligible employees
    - Minimum increase of 3% for all staff
    - Addition of one administrative central office executive director position and six school-based positions
    - Stipends and signing bonuses for adapted special education teachers and paraprofessionals
    - Head count in Central Office decreased by 4
        - 3 Directors
        - 1 Title/ESOL Liaison
    - Head count in Local School increased by 5
        - Eliminations
            - 2 vacant school nurse positions
            - .5 Director eliminated
        - Additions:
            - 504 Secondary Lead
            - 3 Paraprofessionals (Special Education)
            - 3 Medical Assistants
            - ½ Year Bookkeeper (New ECLC)



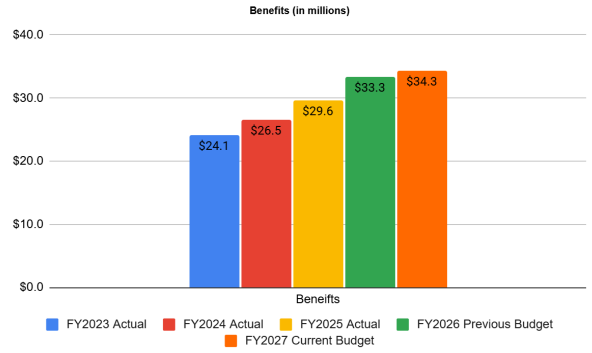
*Excludes non-QBE grants

***Benefits Highlights:**

- $1.1 million increase in benefits
    - $1 million TRS, 8% increase
    - $128,000 healthcare, 0.83% decrease
    - $105,306 FICA, 2% increase
    - $96,325 other**, 19% increase

*Excludes non-QBE grants

** Workers Comp, Unemployment,, FICA, Workers Compensation



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.



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 2027.

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 2026-2027. 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.

Anticipated grants for FY2027:

Georgia Pre-K Program ($1,495,178)

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 $1.5 million is 99% salaries and benefits. The remainder of the budget is for supplies and transportation. The General Fund is projected to supplement the pre-K program by $336,340.

FY26 Budget - $ 1,341,305		
Allocation		**Description**
Salaries and Benefits	$ 1,243,101	• Teachers • Paraprofessionals
Instructional Supplies	$ 8,000	• $1,000/classroom (Bright from the Start requirement)
Transportation	$ 12,197	• Transportation • $80.78 x 151 students (Bright from the Start requirement)
Refurbishment Grant	$ 78,005	• One-time grant for furniture and equipment (Bright from the Start requirement)

FY26 Revenue
- Bright from the Start: $1,125,086
- General Fund: $216,217

FY27 Budget - $ 1,495,178		
Allocation		**Description**
Salaries and Benefits	$ 1,474,577	• Teachers • Paraprofessionals
Instructional Supplies	$ 8,000	• $1,000/classroom (Bright from the Start requirement)
Transportation	$ 12,601	• Transportation • $80.78 x 156 students (Bright from the Start requirement)

FY27 Anticipated Revenue
- Bright from the Start: $1,158,838
- General Fund: $336,340

Title I ($286,320)

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 $286,320 and includes the transfer of Title II-A ($65,855) and Title IV-A funds ($16,669). The Title I budget is 99.5% instruction and improvement of instruction.

FY26 TITLE I - $336,848 Includes Transfer of Title II-A ($77,477) and Title IV-A ($19,611)		
Allocation		**Description**
Instruction	$ 259,630	• Teacher salary and benefits • Instructional supplies
Pupil Services	$ 68,591	• Parent liaison • Parent engagement
Improvement of Instructional Services/Instructional Staff Training	$ 6,127	• Professional learning • Registration fees and travel
Federal Grant Admin	$ 2,049	• Clerical support and office supplies
Student Transportation	$ 451	• McKinney-Vento supplemental transportation

FY26 Revenue (combined) Title I: $336,848

FY27 TITLE I - $286,320 Includes Transfer of Title II-A ($65,855) and Title IV-A ($16,669)		
Allocation		**Description**
Instruction	$ 283,332	• Teacher salary and benefits • Instructional supplies
Pupil Services	$ 500	• Parent engagement
Improvement of Instructional Services/Instructional Staff Training	$ 1,488	• Professional learning • Registration fees and travel
Federal Grant Admin	$ 500	• Supplies
Student Transportation	$ 500	• McKinney-Vento supplemental transportation

FY27 Anticipated Revenue (combined) Title I: $289,320

Special Education VI-B Flow-Through ($937,500)

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 85% of the budget is for instruction and instructional staff training.

FY26 Budget - $967,500		
Allocation		**Description**
Instruction	$ 815,385	• Proportionate share • Paraprofessional salaries • Contracted IEP services • Instructional software • CCEIS/Dispro
Pupil Services Instructional	$ 149,115	• CCEIS/Dispro salary, benefits, professional learning
Student Transportation	$ 3,000	• Special transportation

FY26 Revenue IDEA 611: $967,500

FY27 Budget - $937,500		
Allocation		**Description**
Instruction	$ 796,875	• Proportionate share • Paraprofessional salaries • Contracted IEP services • Instructional software • CCEIS/Dispro
Pupil Services Instructional	$ 140,625	• CCEIS/Dispro salary, benefits, professional learning

FY27 Anticipated Revenue IDEA 611: $937,500

JROTC ($124,950)

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.

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

FY27 Budget - $124,950		
Allocation		Description
Instruction	$124,950	• Instruction

Perkins V ($30,200)

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 FY27 budget of $30,200 is 100% instruction.

FY26 Budget - $22,276		
Allocation		**Description**
Improvement of Instruction	$ 12,026	• Supplies • Equipment • Career Technical Student Organization (CTSO) Advisor dues and fees
Instructional Staff Training	$ 10,250	• CTAE professional development and travel

FY27 Budget - $30,200		
Allocation		**Description**
Improvement of Instruction	$ 22,000	• Supplies • Equipment
Instructional Staff Training	$ 8,200	• CTAE professional development and travel

FY26 Revenue
- Perkins V Program Improvement: $22,276

FY27 Anticipated Revenue
- Perkins V Program Improvement: $30,200

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

Federal Revenue

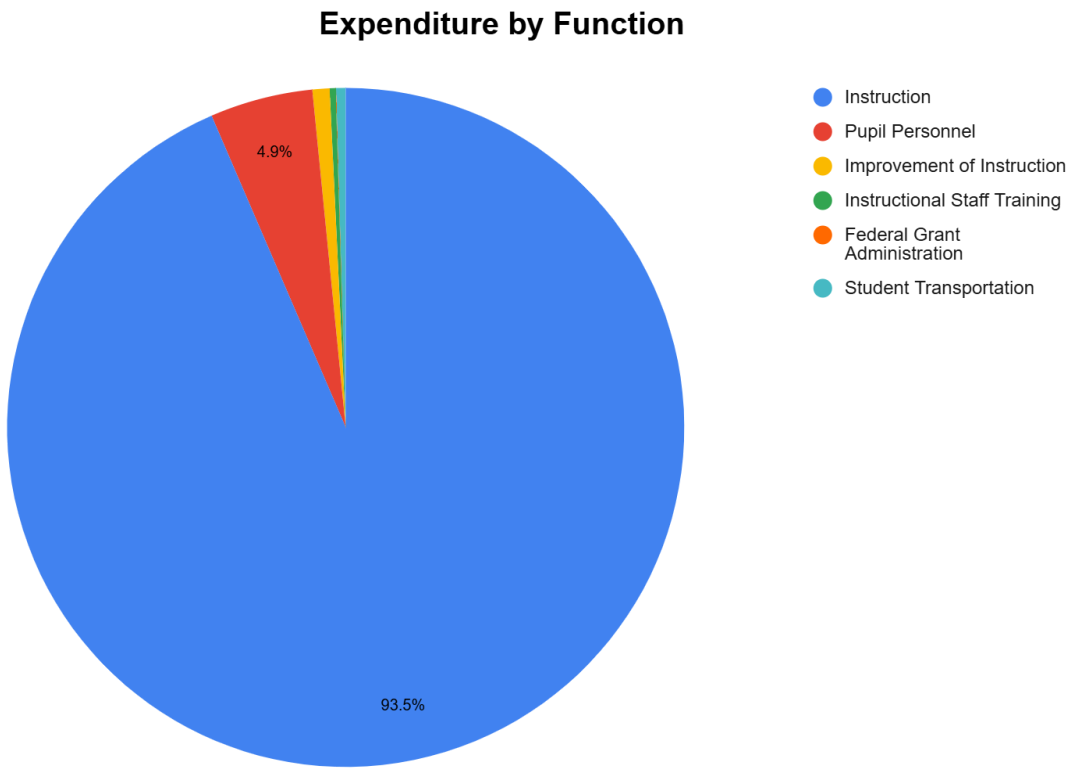
The Pre-K state lottery program accounts for 52%, JROTC 4%, and federal revenue (U.S. Department of Education) accounts for the largest portion of the Special Revenue Funds at 43%.

Expenditures by Function

Instruction accounts for the largest portion of the Special Revenue Funds budget at 94%. Pupil personnel account for 5% and federal grant administration, instructional staff training, and transportation account for 1% collectively.

The proposed FY 2027 budget includes:

- $2.7 million in Instruction
- $141,125 in Pupil Personnel
- $23,488 in Improvement of Instruction
- $8,200 Instructional Staff Training
- $500 Federal Grant Administration
- $13,101 Student Transportation



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 result in either the removal of the grant-funded service or reallocation of the service's funding to the general fund.
- The 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.
- The cost of labor is traditionally 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- 24 %FRL	Oct-25 %FRL	Percent Change
1552	Beacon Hill Middle School	15.33	14.3	-1.03
505	Clairemont Elementary School	34.03	33.9	-0.13
3050	Decatur High School	16.57	14.79	-1.78
112	Fifth Avenue Upper Elementary School	11.34	7.35	-3.99
212	Glennwood Elementary School	19.75	16.56	-3.19
105	Oakhurst Elementary School	12.18	6.6	-5.58
506	Talley Street Upper Elementary School	21.19	21	-0.19
115	Westchester Elementary School	6.43	6.45	0.02
405	Winnona Park Elementary School	7.98	6.33	-1.65
Percentage of Free and Reduced Lunch		16.04	14.29	-1.75

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 the amount of funding the schools receive from Title I and Special Education VIB grants.

The FRL participation percentage decreased by 1.75% from October 2024 to October 2025

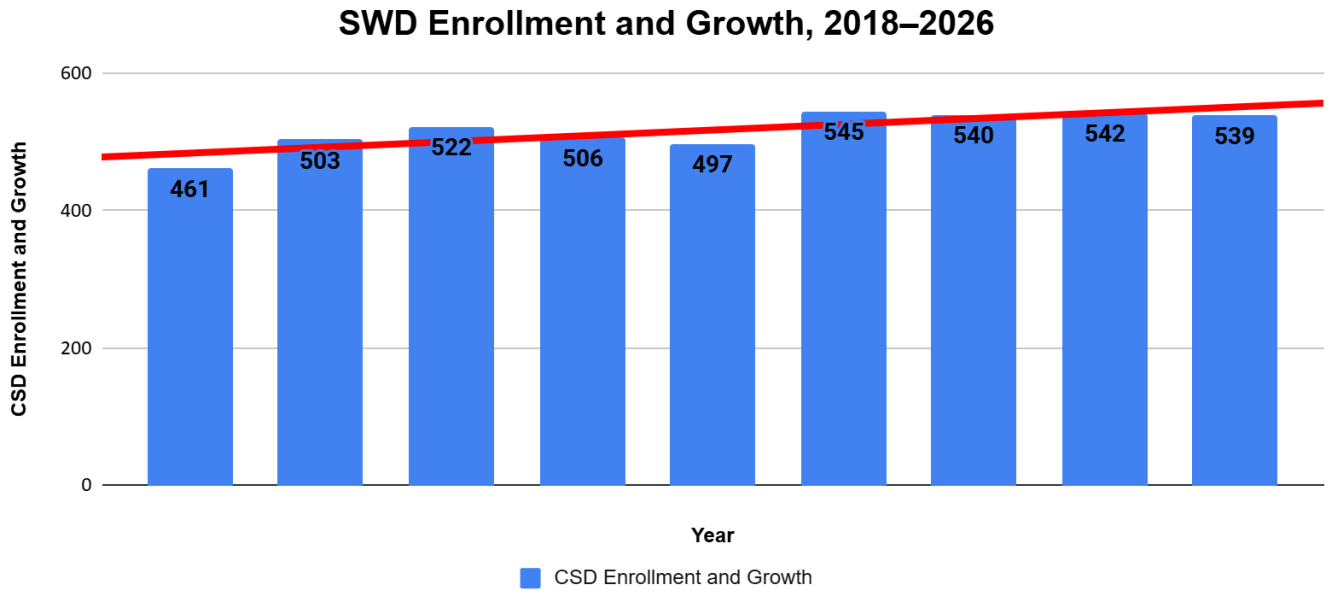
Statewide participation increased 67.55% from 68.6% to 1.05%

SWD Enrollment Trends 2018-2026

Between 2018 and March 2026, the number of students with disabilities at City Schools of Decatur (CSD) increased from 461 to 539, representing an overall increase of 16.9%. The district experienced its largest annual increases in 2019 (+9.11%) and 2023 (+9.66%).

There were also periods of decline, including 2021 (-3.07%), 2022 (-1.78%), and 2024 (-0.92%). Most recently, SWD enrollment decreased slightly from 542 students in 2025 to 539 students in March 2026, a change of only -0.55%.

The most important takeaway is that CSD's overall special education enrollment appears to have stabilized. Since 2023, enrollment has remained relatively consistent at 545, 540, 542, and 539 students. This provides greater predictability for enrollment planning; however, the types and intensity of services students require are changing significantly beneath the overall headcount.



FY27 Budget and Planning Implications

The primary FY27 challenge is not growth in the overall number of students with disabilities—it is ***growth in the intensity and complexity of services required by the students already enrolled.***

Within the updated disability trend data, the higher-need eligibility group—including Autism, intellectual disability categories, visual impairment, hearing impairment, and traumatic brain injury—increased from 101 students in 2018 to 155 in 2026, representing approximately 53.5% growth.

The QBE funding data show a similar shift. Category IV funded FTE increased from 24 in FY25 to 40 in FY27, a 66.7% increase, while Category I declined from 112 to 67, a 40.2% decrease. Categories IV and V combined have grown from approximately 9.5% of funded FTE in FY25 to 18% in FY27. At the same time, the number of earned special education teacher positions declined from approximately 56.23 in FY25 to 51.93 in FY27.

This creates an important FY27 challenge: the service intensity is increasing faster than funded staffing capacity.

Federal funding creates an additional pressure. IDEA 611 spending power declined from approximately $1,117,358 in FY26 to $963,435 in FY27, a reduction of $153,923, or approximately 13.8%. Much of this reduction is attributable to the loss of prior-year carryover rather than to a comparable reduction in the base federal allocation. This reduction contributed to the planned decrease from 14 to 10 IDEA-funded paraprofessional positions.

CSD's local special education budget of approximately $306,250 for FY27 must also cover costs for contractors, transportation, supplies, and extended services. Transportation continues to be a significant pressure point, and the updated funding information shows no FY27 High Cost Fund award, compared with approximately $21,380 in FY26.

Another important consideration is CSD's continued movement toward more inclusive programming. Across five major disability categories, funded special education segments per student decreased from approximately 3.57 in 2023 to 2.74 in 2025, a decline of about 23.3%. Increased access to general education is a positive instructional and LRE outcome; however, fewer special education segments can also mean fewer QBE earnings, even when staff continue to provide substantial inclusion, co-teaching, consultation, intervention, and case management support.

For FY27, CSD should therefore focus on protecting adaptive and high-need programming, monitoring paraprofessional capacity, managing transportation and contractor costs, ensuring accurate FTE segment reporting, and maintaining strong inclusion supports while responding to significant increases in Autism and OHI.

Enrollment by Disability Trend

The updated disability data show a meaningful change in the composition of CSD's SWD population.

Specific Learning Disability (SLD) increased from 148 students in 2018 to 179 in 2026, representing a growth of approximately 20.9%. SLD remains one of the district's largest eligibility categories, although it declined from 199 students in 2025 to 179 in 2026.

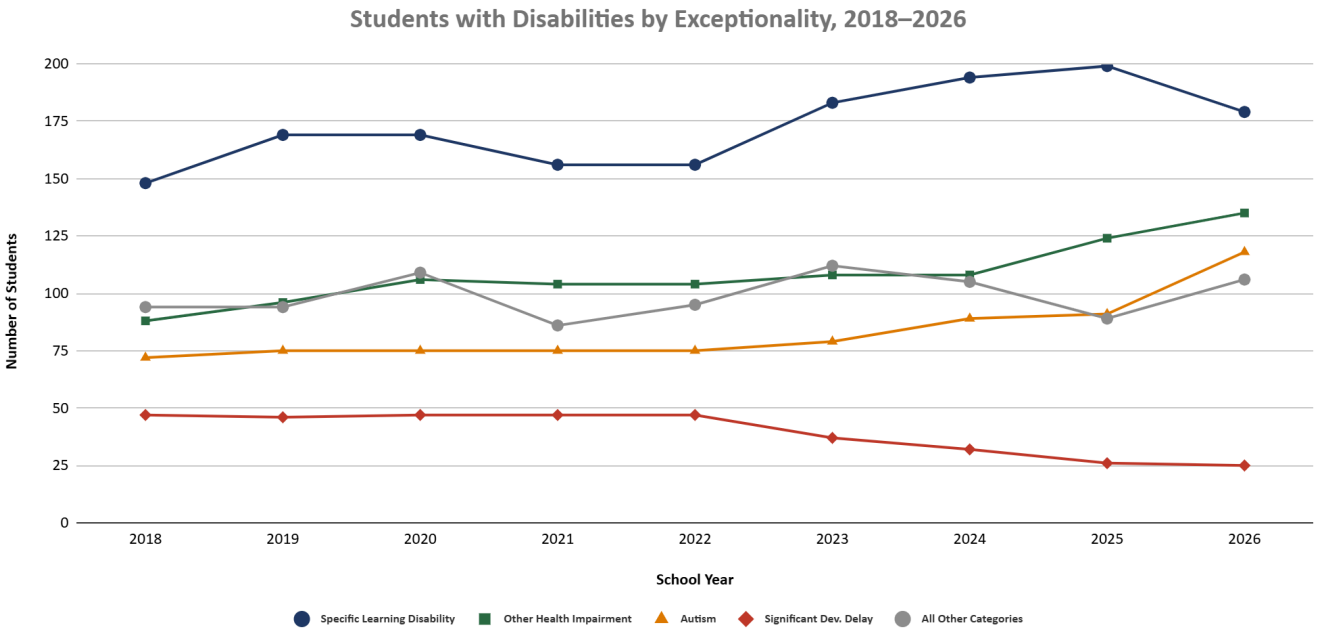
Speech/Language Impairment has remained relatively stable with fluctuations across the period, increasing from 42 students in 2018 to 49 in 2026.

Other Health Impairment (OHI) demonstrates a much stronger upward trend, increasing from 88 students in 2018 to 135 in 2026, an increase of approximately 53.4%.

The most significant change is in Autism, which increased from 72 students in 2018 to 118 in 2026, representing approximately 63.9% growth. Autism also increased from 91 students in 2025 to 118 in 2026, nearly a 30% increase in one year.

At the same time, Significant Developmental Delay decreased from 47 students in 2018 to 25 in 2026, a decline of approximately 46.8%.

These changes demonstrate why a relatively stable total SWD enrollment does not necessarily mean stable staffing or program costs. CSD is seeing greater growth in disability areas that can require more specialized instruction, smaller instructional groupings, behavioral and sensory supports, assistive technology, AAC, paraprofessional support, specialized transportation, and additional staff training.



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 (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 FY27 projected revenue budget is approximately $32,207 less than the current year. This is primarily due to projected decreases in grant awards.

Changes in Expenditures

The projected expenditure budget is $88,000 more than the current year, primarily due to an increase in the general fund supplement.

Significant Changes in Fund Balance

Grants are awarded on a reimbursement basis. Some of the grants end on September 30th, which means they span fiscal years. However, the final fiscal impact should be budget neutral since the expenditures equal the budget award.

Fiscal Year 2027 Proposed Preliminary Budget — Special Revenue Funds

MAJOR REVENUE SOURCES	PreK	Title I	Title VI-B	JROTC	Perkins	Total Grant Revenues
ANTICIPATED REVENUES						
State Lottery	$1,158,838					$1,158,838
Federal		$286,320	$937,500	$124,950	$30,200	$1,378,970
Transfers In	$336,340					$336,340
Total Anticipated Revenues	**$1,495,178**	**$286,320**	**$937,500**	**$124,950**	**$30,200**	**$2,874,148**
MAJOR EXPENDITURE CATEGORIES						
ESTIMATED EXPENDITURES						
Instruction	$1,482,577	$283,332	$796,875	$124,950		$2,687,734
Pupil Personnel		$500	$140,625			$141,125
Improvement of Instruction		$1,488			$22,000	$23,488
Instructional Staff Training					$8,200	$8,200
Federal Grant Administration		$500				$500
Student Transportation	$12,601	$500				$13,101
Total Estimated Expenditures	**$1,495,178**	**$286,320**	**$937,500**	**$124,950**	**$30,200**	**$2,874,148**

Financial Data: Special Revenue Funds

The Special Revenue Funds reflect anticipated local grants and donations, federal grant awards, and transfers from other district funds. Because these revenues are primarily restricted and grant-funded, future projections are based on anticipated recurring funding levels rather than applying a standard annual growth rate. Federal revenues are projected at approximately $3.0 million annually for FY2028 through FY2030, while local revenues and transfers are projected based on recent funding levels. Expenditures are projected to align with available restricted resources. Actual revenues and expenditures may vary based on federal and state grant allocations, new grant awards, program requirements, and the timing and availability of grant carryover funds. Although the board approved a Special Revenue funds budget of $2,874,148, actual and additional grants for FY27 have been received, resulting in an increased budget of $3,306,000.

Special Revenue Funds by Function

Revenue	2023 Actual	2024 Actual	2025 Actual	FY2026 Previous Budget	2027 Current Budget	2028 Forecast	2029 Forecast	2030 Forecast
Local Revenue	$ 81,623	$ 198,104	$ 72,014	$ 121,717	$ 91,483	$ 90,000	$ 90,000	$ 90,000
Federal Revenue	3,485,967	3,360,870	3,402,851	3,896,875	3,148,358	3,000,000	3,000,000	3,000,000
Transfer In	343,009	377,442	35,210	243,320	216,010	216,000	216,000	216,000
Total Revenue	**$ 3,910,599**	**$ 3,936,416**	**$ 3,510,074**	**$ 4,261,912**	**$ 3,455,851**	**$3,306,000**	**$ 3,306,000**	**$ 3,306,000**
Expenditures								
Instruction	3,054,311	2,857,724	2,849,938	3,499,107	2,962,586	$2,834,122	$2,834,122	$2,834,122
Pupil Services	354,208	319,978	293,743	421,642	279,896	267,759	267,759	267,759
Improvement of Instructional Services	72,326	29,173	19,078	18,269	16,063	15,366	15,366	15,366
Instructional Staff Training	26,936	78,880	40,861	80,037	27,123	25,947	25,947	25,947
Federal Grant Administration	129,429	221,392	9,054	7,468	4,000	3,827	3,827	3,827
General Administration	18,235	23,085	12,452	27,106	15,412	14,744	14,744	14,744
Business Support Services	0	0	0	3,050	0	0	0	0
Maintenance & Operations	0	133,385	239,587	101,375	101,375	96,979	96,979	96,979
Student Transportation Service	38,891	58,060	21,762	60,676	17,932	17,154	17,154	17,154
Central Suppoort Services	0	0	0	2,000	0	0	0	0
Other Support Services		1,452	6,767	20,861	14,795	14,153	14,153	14,153
Transfer Out	22,090	106,872	24,854	0	16,669	15,949	15,949	15,949
Total Expenditures	**$ 3,716,426**	**$ 3,829,999**	**$ 3,518,096**	**$ 4,241,591**	**$ 3,455,851**	**$3,306,000**	**$ 3,306,000**	**$ 3,306,000**
Changes in Fund Balance	**$ 194,173**	**$ 106,416**	**$ (8,022)**	**$ 20,321**	**$ 0**	**$ -**	**$ -**	**$ -**

Special Revenue Funds by Object

Summary by State Object	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Salaries	$ 2,209,831	$ 2,264,685	$ 1,967,191	$ 2,183,383	$ 1,839,641	$1,759,871	$1,759,871	$1,759,871
Beneifts	874,283	847,518	952,591	1,114,940	1,010,569	966,749	966,749	966,749
Total Salaries & Benefits	**$ 3,084,115**	**$ 3,112,202**	**$ 2,919,782**	**$ 3,298,323**	**$ 2,850,210**	**$ 2,726,620**	**$ 2,726,620**	**$ 2,726,620**
Other Expenditures								
Purchased Prof/Tech Servs	$21,182	$23,850	$78,009	$282,774	$96,819	$92,621	$92,621	$92,621
Consultant	10,000	5,554	757	1,000	1,000	957	957	957
Professional Services	77,325	6,894	8,913	43,309	10,595	10,136	10,136	10,136
Contracted Services - Teachers	0	0	0	2,844	1,885	1,803	1,803	1,803
Instructors	144,187	35,115	25,531	0	0	0	0	0
Repair & Maint Services	0	93,874	0	100,000	100,000	95,664	95,664	95,664
Outside Student Transp			60	1,704	851	814	814	814
Communication	1,387	0	0	0	0	0	0	0
Comm-Web Based Subscriptions	6,615	21,939	7,401	38,441	22,374	21,404	21,404	21,404
Travel	30,567	67,224	30,792	61,784	29,367	28,094	28,094	28,094
Other Purch Services	39,724	57,175	24,071	69,250	21,305	20,381	20,381	20,381
Supplies	123,671	183,051	58,384	206,688	183,221	175,276	175,276	175,276
Technology Supplies	2,488	10,105	1,013	11,900	12,000	11,480	11,480	11,480
Computer Software	24,983	0	0	0	0	0	0	0
Expendable Equipment	27,630	15,692	525	681	4,670	4,468	4,468	4,468
Expendable Computer Equipment	9,294	17,796	9,214	3,700	0	0	0	0
Textbooks	50,000	0	6,000	15,000	15,000	14,350	14,350	14,350
Books & Periodicals	11,412	33,256	57,268	53,673	42,173	40,344	40,344	40,344
Equipment	0	0	229,871	1,375	1,375	1,315	1,315	1,315
Computer Equipment				0	0	0	0	0
Dues & Fees	29,755	39,401	35,651	49,144	46,337	44,327	44,327	44,327
Operating Transfers	22,090	106,872	24,854	0	16,669	15,946	15,946	15,946
Other Expenditures	**$ 632,312**	**$ 717,797**	**$ 598,314**	**$ 943,268**	**$ 605,641**	**$ 579,380**	**$ 579,380**	**$ 579,380**
Total State Objects	**$ 3,716,426**	**$ 3,829,999**	**$ 3,518,096**	**$ 4,241,591**	**$ 3,455,851**	**$ 3,306,000**	**$ 3,306,000**	**$ 3,306,000**

School Nutrition Program Fund

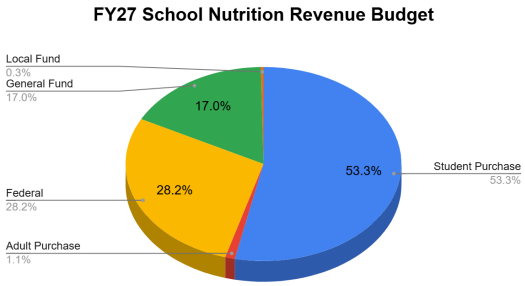
The **School Nutrition Program Fund** accounts for activities concerned with providing food to students and staff. This includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and the delivery of food. Although the School Nutrition Program Fund 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 28% of the proposed revenue budget.



Other Local Sources of Revenue

Student meals account for 53% of the proposed revenue budget

Other local resources (meal purchases) account for 0.3% of the proposed revenue budget.

The anticipated General Fund supplement accounts for 17% of the proposed revenue budget.

Expenditures:

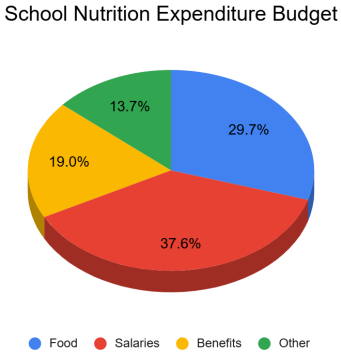
Personnel Expenses

Salaries and benefits expenditures account for 57% of the proposed budget, including:

- $1.6 million in salaries or 38%
- $817,540 in benefits costs or 19%

Other Expenses

- Purchased food expenditures account for $1.3 million or 30% of the proposed budget
- Other miscellaneous expenses associated with running a School Nutrition Program (paper, supplies, equipment) account for $587,000 or 13%



Underlying Assumptions and Significant Trends for Major Funding Sources and Uses - School Nutrition

Federal Funding Sources

As with special revenue grants, if funding for the School Nutrition Program is eliminated or reduced, the service provided would be adversely affected. The general fund absorbs all expenses that exceed the School Nutrition revenue budget.

Local Funding Sources

Meal purchases are volatile and sensitive to government regulations and students' preferences for school lunches or home lunches.

Salaries and Benefits

The cost of labor continues to rise as the district strives to maintain competitive salaries and cover rising health costs.

Purchased Food

Commodities and food prices remain volatile and have traditionally risen due to inflation and rising fuel costs.

General Fund Supplement

Although the School Nutrition Program is expected to be self-supporting, the district anticipates a $881,361 revenue shortfall in FY27.

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, 2026 through June 30, 2027. The department's guidelines for free meals and milk and reduced-price meals were obtained by multiplying the year 2026 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 JULY 1, 2026 TO JUNE 30, 2027
Effective from July 1, 2026

HOUSEHOLD SIZE	FEDERAL POVERTY GUIDELINES	REDUCED PRICE MEALS = 185%					FREE MEALS = 130%				
	ANNUAL	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	2,289	1,145	41,795	3,483	1,742	1,608	804
5	37,650	69,653	5,805	2,903	2,680	1,340	48,945	4,079	2,040	1,883	942
6	43,150	79,828	6,653	3,327	3,072	1,536	56,095	4,675	2,338	2,158	1,079
7	48,650	90,003	7,501	3,751	3,464	1,732	63,245	5,271	2,636	2,433	1,217
8	54,150	100,178	8,349	4,175	3,856	1,928	70,395	5,867	2,934	2,704	1,354
For each additional family member, add	5,500	10,175	848	424	392	196	7,150	596	298	275	138
ALASKA											
1	19,580	36,223	3,019	1,510	1,393	697	25,454	2,122	1,061	980	490
2	26,500	49,025	4,086	2,043	1,885	943	34,450	2,871	1,436	1,325	663
3	33,420	61,827	5,153	2,577	2,378	1,189	43,446	3,621	1,811	1,671	836
4	40,340	74,629	6,219	3,110	2,870	1,435	52,442	4,370	2,185	2,016	1,008
5	47,260	87,431	7,286	3,643	3,363	1,682	61,438	5,120	2,560	2,362	1,181
6	54,180	100,233	8,353	4,177	3,855	1,928	70,434	5,869	2,935	2,707	1,354
7	61,100	113,035	9,420	4,710	4,348	2,174	79,430	6,619	3,310	3,053	1,526
8	68,020	125,837	10,486	5,243	4,840	2,420	88,426	7,368	3,684	3,399	1,699
For each additional family member, add	6,920	12,802	1,067	534	492	246	8,996	750	375	346	173
HAWAII											
1	18,980	35,113	2,926	1,463	1,350	675	24,674	2,056	1,028	949	475
2	25,700	47,545	3,962	1,981	1,828	914	33,410	2,784	1,392	1,285	643
3	32,420	59,977	4,999	2,500	2,307	1,154	42,146	3,513	1,757	1,621	811
4	39,140	72,409	6,034	3,017	2,784	1,392	50,882	4,241	2,121	1,958	979
5	45,860	84,841	7,071	3,536	3,263	1,632	59,618	4,968	2,484	2,294	1,147
6	52,580	97,273	8,106	4,053	3,740	1,870	68,354	5,696	2,848	2,630	1,315
7	59,300	109,705	9,142	4,571	4,219	2,110	77,090	6,424	3,212	2,968	1,482
8	66,020	122,137	10,178	5,089	4,697	2,349	85,826	7,152	3,576	3,303	1,651
For each additional family member, add	6,720	12,432	1,036	518	479	240	8,736	728	364	337	169

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 measures student wealth and is directly affected by the demographic and economic conditions of the City of Decatur.

The FRL participation percentage decreased from 16.04% in October 2024 to 14.29% in October 2025. A 1.05% decrease.

The statewide participation percentage increased 1% from 63.69% to 67.55%.

Free and Reduced Price Meal Eligibility (FRL) for City Schools of Decatur

School Code	School	Oct- 24 %FRL	Oct-25 %FRL	Percent Change
1552	Beacon Hill Middle School	15.33	14.3	-1.03
505	Clairemont Elementary School	34.03	33.9	-0.13
3050	Decatur High School	16.57	14.79	-1.78
112	Fifth Avenue Upper Elementary School	11.34	7.35	-3.99
212	Glennwood Elementary School	19.75	16.56	-3.19
105	Oakhurst Elementary School	12.18	6.6	-5.58
506	Talley Street Upper Elementary School	21.19	21	-0.19
115	Westchester Elementary School	6.43	6.45	0.02
405	Winnona Park Elementary School	7.98	6.33	-1.65
Percentage of Free and Reduced Lunch		16.04	14.29	-1.75

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

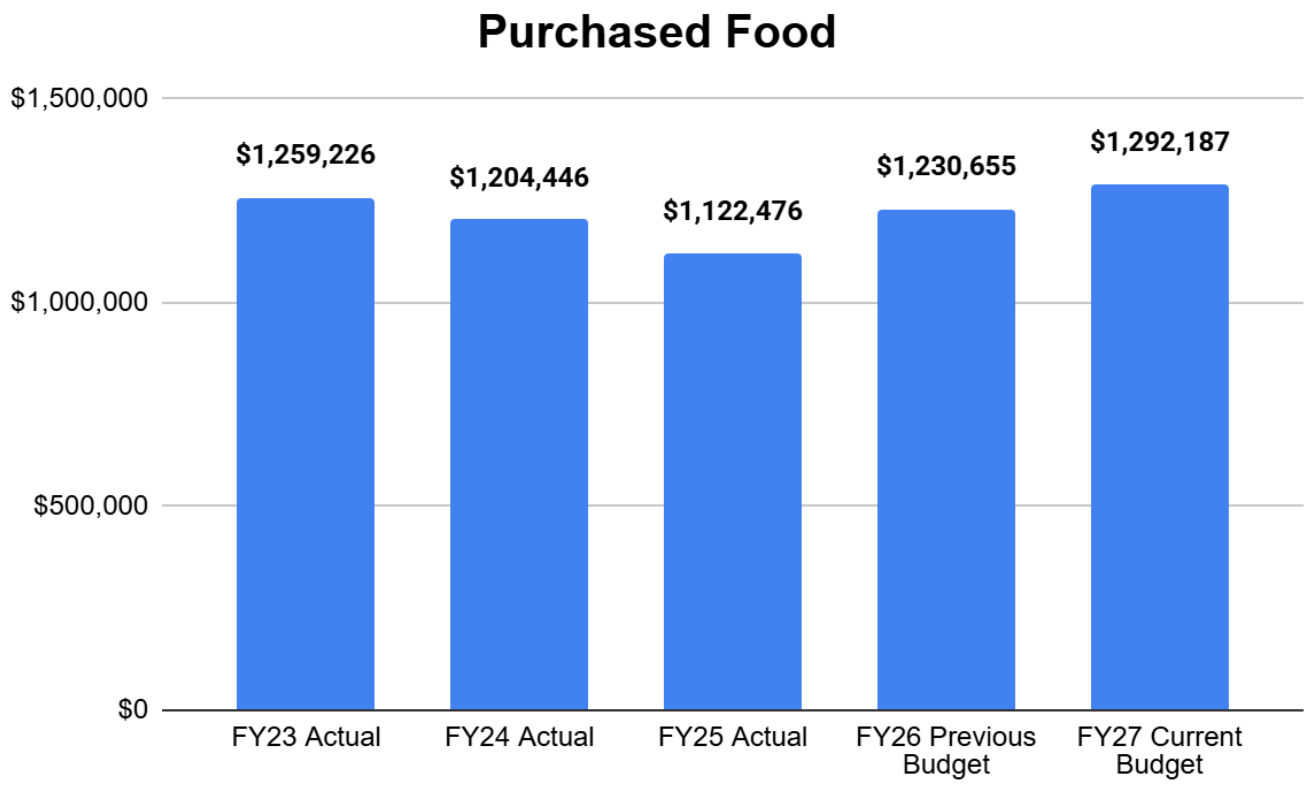
Changes in federal appropriations, grant allocations, and methodologies will affect federal funds.

Meal Purchases

Students' preference for school or home meals, along with volatile and sensitive government regulations, will directly impact meal purchases.

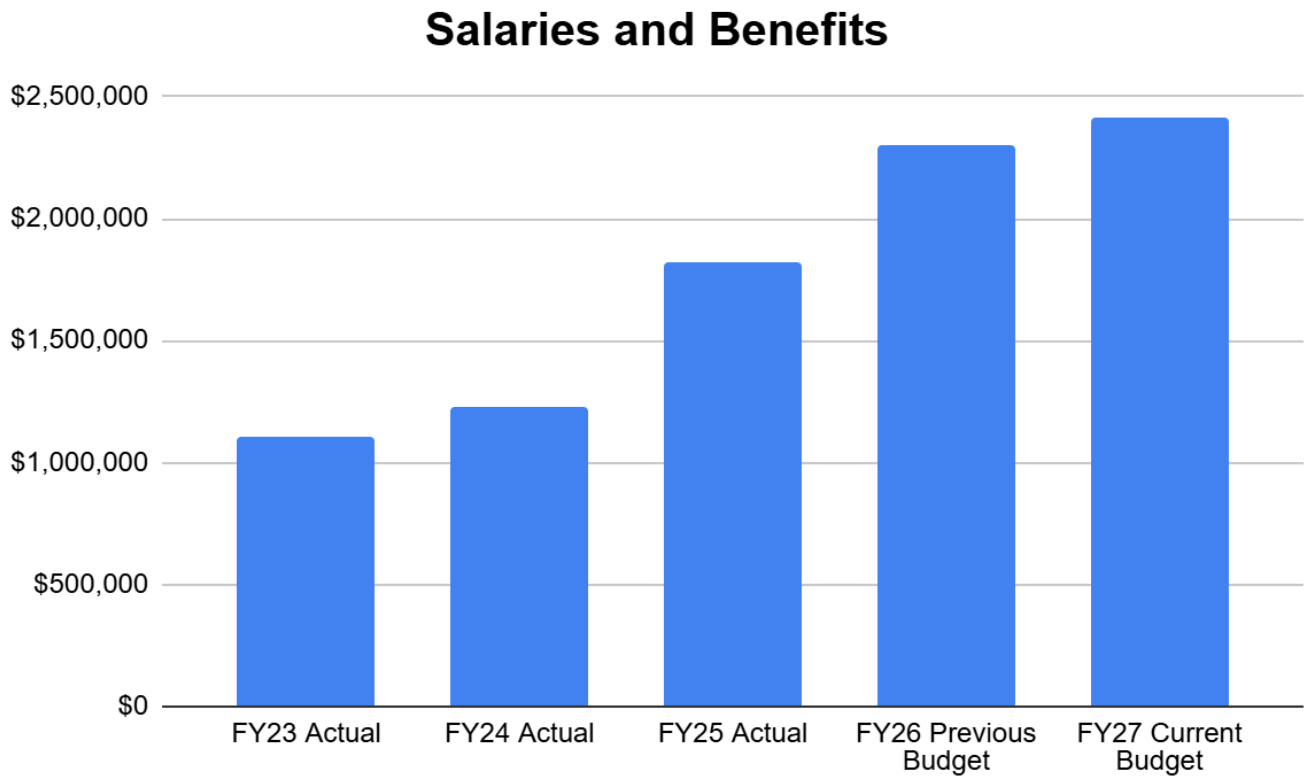
Food Cost

Purchased food accounts for $1.3 million or 30% of the FY27 budget. As a commodity, the purchase of food is subject to inflation.



Increasing Cost of Personnel

57% of the FY27 budget is made up of salaries and benefits. The increasing cost of personnel has a major impact on the School Nutrition Program Fund budget.



Material Changes (Shifts) from the Current Year Budget — School Nutrition Program Fund

Changes in Revenue

School Nutrition Program Fund revenue is expected to increase by $179,000 in the FY27 budget and is projected to trend within the same range in future years.

Changes in Expenditures

The FY27 expenditure budget is $179,000 more than the previous year. This anticipated increase is due primarily to increases in salary and benefits.

Significant Changes in Fund Balance — School Nutrition Program Fund

The proposed budget does not require a change in fund balance. Best practices recommend a minimum school nutrition fund balance equal to 3 months of operating expenses. Three months of operating expenditures equate to approximately $1 million. The budget reflects a trend toward requiring financial support from the General Fund to maintain a fund balance equal to 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

The forecast demonstrates a planned and measured use of School Nutrition reserves while maintaining an adequate financial cushion. The ending fund balance is projected to decline from approximately $1.49 million in FY2027 to $959,343 in FY2029, then stabilize through FY2030. This approach supports current program operations while preserving approximately $1 million in reserves, consistent with the district's objective of maintaining sufficient School Nutrition fund balance to support approximately three months of operations.

The General Fund supplement is projected to increase from $860,000 in FY2029 to approximately $1.4 million in FY2030. The increased supplement is necessary to offset the projected gap between recurring School Nutrition revenues and expenditures and to prevent further depletion of the School Nutrition Fund balance as expenditures reach approximately $4.88 million.

The FY2026 and FY2027 budgets both reflect an ending fund balance of approximately $1.49 million. This is intentional, as the General Fund supplement is budgeted to cover the difference between School Nutrition revenues and expenditures. This funding strategy allows the district to support program operations while maintaining sufficient reserves for future operating needs.

School Nutrition Program Budget by Function Category

Revenue	2023 Actual	2024 Actual	2025 Actual	FY2026 Previous Budget	2027 Current Budget	2028 Forecast	2029 Forecast	2030 Forecast
Local	$ 1,699,953	$ 1,890,266	$ 1,820,706	$ 2,228,317	$ 2,254,274	$ 2,280,533	$ 2,307,099	$ 2,333,973
State	2,891	4,827	533	0	0	0	0	0
Federal	1,156,282	1,115,571	985,365	1,160,214	1,160,214	1,160,214	1,160,214	1,160,214
Transfer In		37,764	198,174	728,503	881,361	860,000	860,000	1,386,070
Total Revenue	**$ 2,859,126**	**$ 3,048,427**	**$ 3,004,778**	**$ 4,117,034**	**$ 4,295,849**	**$ 4,300,747**	**$ 4,327,313**	**$ 4,880,257**
Expenditures								
School Nutrition Program	$ 2,812,200	$ 2,765,257	$ 3,297,867	$ 4,117,034	$ 4,295,849	$ 4,482,430	$ 4,677,116	$ 4,880,257
Total Expenditures	**$ 2,812,200**	**$ 2,765,257**	**$ 3,297,867**	**$ 4,117,034**	**$ 4,295,849**	**$ 4,482,430**	**$ 4,677,116**	**$ 4,880,257**
Revenue Over/(Under) Expenditures	$ 46,925	$ 283,171	$ (293,090)	$ 0	$ (0)	$ (181,683)	$ (349,803)	$ -
Beginning Fund Balance	**$ 1,453,823**	**$ 1,500,748**	**$ 1,783,919**	**$ 1,490,829**	**$ 1,490,829**	**$ 1,490,829**	**$ 1,309,146**	**$ 959,343**
Change in Fund Balance	$ 46,925	$ 283,171	$ (293,090)	$ -	$ -	$ (181,683)	$ (349,803)	$ -
Ending Fund Balance	**$ 1,500,748**	**$ 1,783,919**	**$ 1,490,829**	**$ 1,490,829**	**$ 1,490,829**	**$ 1,309,146**	**$ 959,343**	**$ 959,343**

School Nutrition Program Budget by Object Category

Summary by State Object	2023 Actual	2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Salaries	$ 1,053,363	$1,166,596	$ 1,244,325	$ 1,547,203	$ 1,613,186	$1,661,582	$1,711,429	$1,762,772
Beneifts	56,789	58,315	579,931	750,340	817,540	858,417	901,338	946,405
Total Salaries & Benefits	**$ 1,110,152**	**$1,224,910**	**$ 1,824,257**	**$ 2,297,543**	**$ 2,430,726**	**$ 2,519,999**	**$ 2,612,767**	**$ 2,709,177**
Other Expenditures								
Purchased Prof/Tech Servs	$ 81,505	$ 17,425	$ -	$ 13,000	$ 13,000	$13,390	$13,792	$14,206
Professional Services		8,500	0	11,075	11,075	11,407	11,749	12,102
Repair & Maintenance	3,091	2,510	2,147	0	10,000	10,300	10,609	10,927
Comm-Web Based Subscriptions		7,300	7,800	11,400	11,400	11,742	12,094	12,457
Travel	4,553	739	680	13,000	13,000	13,390	13,792	14,206
Commodity Hauling	5,308	102	0	11,000	11,000	11,330	11,670	12,020
Other Purch Services	901	40	0	7,500	7,500	7,725	7,957	8,196
Supplies	122,534	116,645	112,822	249,689	198,093	241,249	286,878	335,099
Computer Software	4,250	0	0	0	0	—	—	—
Expendable Equipment	8,918	0	2,843	13,000	13,000	13,390	13,792	14,206
Expendable Computer Equipment		0	0	3,200	3,200	3,296	3,395	3,497
Purchased Food	1,259,226	1,204,446	1,122,476	1,230,655	1,277,787	1,328,898	1,382,054	1,437,336
Food Acquisitions - USDA	205,968	182,004	194,963	247,771	247,771	247,771	247,771	247,771
Equipment Totals	0	0	28,950	0	40,097	40,097	40,097	40,097
Computer Equipment	0	0	0	0	0	—	—	—
Dues & Fees	5,795	635	930	8,200	8,200	8,446	8,699	8,960
Other Expenditures	**$ 1,702,049**	**$1,540,346**	**$ 1,473,611**	**$ 1,819,491**	**$ 1,865,123**	**$ 1,962,431**	**$ 2,064,349**	**$ 2,171,080**
Total State Objects	**$ 2,812,200**	**$2,765,257**	**$ 3,297,867**	**$ 4,117,034**	**$ 4,295,849**	**$ 4,482,430**	**$ 4,677,116**	**$ 4,880,257**

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 (E-SPLOST)** is a major revenue source for the district's Capital Projects Fund. E-SPLOST is a one-cent sales tax on retail purchases within DeKalb County. As a result, both residents and visitors who make taxable purchases within the county contribute to funding capital improvements for local school districts.

For FY2027, the district initially projected approximately **$7.0 million in E-SPLOST VI collections**. After adoption of the FY2027 budget, it was determined that City Schools of Decatur had received less than its appropriate share of E-SPLOST VI revenues due to an error in the distribution process following approval of SPLOST VI. The error resulted in the district receiving distributions based on an incorrect allocation percentage.

The district expects to receive approximately **$9 million in FY2027 to correct the prior-year underpayments**. Because these funds represent a one-time reimbursement of previously underpaid E-SPLOST revenues, they are not considered recurring revenue. The FY2027 Capital Projects Fund budget will be amended upon receipt of the funds to recognize the additional revenue and corresponding impact on available capital resources.

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 FY27.

Identified Goals to Accomplish with E-SPLOST VI

Facilities Goals

E-SPLOST supports the school district in the following goals:

- Goal 1: Equity : Create universally accessible ADA compliance.
- Goal 2 — Expand Early Childhood Learning Program
- Goal 3- Expand Athletics, Arts, and CTAE,
- 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 2026 vs FY 2027 Budget

Operations & Facility Budget

The Operations & Facilities SPLOST VI budget decreased by approximately $2.5 million from FY2026 to FY2027, primarily due to the reallocation of certain one-time expenditures to the General Fund. This reallocation better aligns expenditures with the appropriate funding source while preserving SPLOST VI resources for eligible long-term capital improvements.

FY2027 SPLOST VI funding will support various facility projects throughout the district, including HVAC upgrades at school sites, improvements to the Talley Street drainage and backfield area, and ADA accessibility and equity improvements. These investments support the district's continued commitment to maintaining safe, accessible, and functional learning environments.

FY26 Budget - $3,681,000		
Allocation		**Description**
Construction, Building Improvements	$2,840,000	• Construction building improvements including, renovations, additions, ADA compliance
Transportation	$216,000	• Purchase of buses
Professional Services	$625,000	• Architecture, landscape civil, interior design, structural engineering

FY27 Budget - $1,145,600		
Allocation		**Description**
Construction, Building Improvements	$1,145,600	• Construction building improvements including, renovations, additions, ADA compliance
Building Improvements	$1,475,000	• HVAC, flooring, LED upgrades, boilers, resurfacing (moved to general fund - one-time)
Transportation	$110,000	• Purchase of buses grant gap possible; (moved to general fund - one-time)
Professional Services	$420,000	• Architecture, landscape civil, interior design, structural engineering (moved to general fund - one-time)

Safety and Technology Budget

Technology Budget

The FY2027 technology budget reflects continued efforts to manage costs, eliminate redundant services, and align technology expenditures with district operational and instructional needs. The budget decreased from approximately $2.5 million in FY2026 to $1.38 million in FY2027, primarily due to reductions in software-as-a-service costs and the transfer of certain instructional technology expenditures to the Instruction function.

Key FY2027 investments include copiers, network infrastructure, telephone communications, software subscriptions, and equipment leases. The district continues to benefit from previously implemented cost-control measures, including hardcopy controls, elimination of unnecessary telephone lines, and removal of software applications that did not demonstrate sufficient return on investment. Network expenditures support the ongoing technology lifecycle and service needs, while equipment leases provide laptops and devices for staff and students.

Certain teaching and learning software costs were transferred to the Instruction function in FY2027 to better align expenditures with their intended purpose. This change improves functional reporting and provides a more accurate representation of the resources directly supporting classroom instruction.

FY26 Budget - $2,506,318		
Allocation		**Description**
Copiers	$210,000	• Launched hardcopy controls midyear
Network Infrastructure	$210,000	• Equipment lifecycle & municipal locates
Telephone Communications	$180,000	• Full year of reduced rate; retired unneeded lines
Software as a Service	$1,201,995	• Eliminated several redundancies
Equipment Leases	$674,323	• Added 6-12 device lease starting FY26
Equipment Purchase	$30,000	• ActivPanel refresh

FY27 Budget - $1,381,069		
Allocation		**Description**
Copiers	$190,000	• Full year of hardcopy controls
Network Infrastructure	$154,360	• Maintaining lifecycle & service
Telephone Communications	$180,000	• Will solicit new landline provider for FY28
Software as a Service	$747,598.84	• Eliminated tools not realizing sufficient ROI
Equipment Leases	$674,167	• Includes leases for staff laptops and K-12 student fleet
T&L (Software as a Service)	$434,943.16	Transferred to instruction

Safety & Security Budget

The FY2027 Safety & Security budget decreased from $880,000 in FY2026 to $474,000 in FY2027, reflecting the completion of several prior-year security investments and cost reductions associated with previously deployed safety systems.

FY2027 funding continues to support the district's core safety and security infrastructure, including access control enhancements, security software licenses, School Resource Officer (SRO) services, security camera replacements, and districtwide radios. The budget also provides for the continued modernization of legacy access-control systems, addresses identified gaps in camera equipment, and supports a full year of district radio deployment.

The FY2027 budget reflects a transition from significant initial investments in safety and security systems to ongoing maintenance, modernization, and operational support, while maintaining the district's commitment to safe and secure learning and working environments.

FY26 Budget - $880,000		
Allocation		Description
Secure Entrance Design Services	$135,000	• Design-build partnership for schematics, specs, and project management
Security Software Licenses	$255,000	• Toward Centegix, CrisisGo, Avigilon, and Evolv
Professional services	$140,000	• Support COD hire and retain SROs
Life/safety lifecycle	$275,000	• Maintenance and replacement of key capital systems
District radios	$75,000	• ½-year use for crisis and operational use

FY27 Budget - $474,000		
Allocation		Description
Access control enhancements	$20,000	• Modernize and systematize legacy core systems
Security Software Licenses	$160,000	• Reduced costs stemming from Avigilon and Evolv deployments
Professional services	$140,000	• Contract with city for SROs
Security camera replacements	$10,000	• Address gaps in maintaining Pre-K-8 camera system hardware
District radios	$144,000	• Full year's deployment

Instruction

The FY2027 Instructional Materials budget decreased from approximately $453,000 in FY2026 to $300,000 in FY2027, reflecting changes in the district's annual instructional material and curriculum needs.

The FY2027 budget includes $275,000 for textbooks and instructional resources, supporting the K–3 ELA phonics program, K–5 and grades 6–8 ELA consumable materials, mathematics workbooks, and high school physical science materials. An additional $25,000 is allocated for band and orchestra instruments.

These investments ensure that students and teachers have access to current, standards-aligned instructional materials and resources while aligning annual expenditures with identified curriculum priorities.

FY26 Budget - $452,960		
Allocation		**Description**
Textbooks	$427,960	• K-8 ELA consumable text replacement • IB digital resources • Honors novels • Math workbooks
Band Instruments	$25,000	• Band and orchestra instruments

FY27 Budget - $300,000		
Allocation		**Description**
Textbooks	$275,000	• K-3 ELA phonics program (Fundations) • K-5 ELA consumables (Wit and Wisdom) • 6-8 ELA consumables (Into Literature) • Math workbooks • HS physical science (8th grade course)
Band Instruments	$25,000	• Band and orchestra instruments

Debt Services

The FY2027 Debt Service budget increased from approximately $2.0 million in FY2026 to $4.2 million in FY2027, primarily due to the addition of approximately $2.18 million in debt service associated with the budget for the construction of a new Early Childhood Learning Center (ECLC). The bonds have not been secured.

The FY2027 budget also continues to fund existing debt obligations related to the Series 2014, Series 2020, and Series 2020B financings. These obligations supported previous investments in school facilities, refinancing of outstanding debt, and construction of the district's central administration facility.

Overall, the increase in FY2027 reflects the district's continued investment in long-term capital improvements and facility expansion while meeting existing debt obligations.

FY26 Budget - $2,033,845		
Allocation		**Description**
Series 2014	$1,106,738	• Finance the acquisition and construction of school buildings and facilities
Series 2020	$562,042	• Refinance the outstanding Series 2010 Certificate of Participation
Series 2020B	$365,065	• Partially refund the Series 2013B (construction of central administration facility)

FY27 Budget - $4,206,891		
Allocation		**Description**
Series 2014	$1,106,538	• Finance the acquisition and construction of school buildings and facilities
Series 2020	$558,898	• Refinance the outstanding Series 2010 Certificate of Participation
Series 2020B	$361,215	• Partially refund the Series 2013B (construction of central administration facility)
Series 2025/26 Bonds	$2,180,240	• Construction of ECLC and expansion of DHS

SPLOST VI Projected Percentage Spend

SPLOST VI - FY2024-2027				
2022 Issue - Budget $40 Million				
Projected Percentage Spend				
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

One update connects completed work, Fiscal Year 2027 delivery and the next five-year plan.

PROGRESS TO DATE

Complete and close approved projects
Document results and verify impact
Keep current work moving

FISCAL YEAR 2027 DELIVERY

Heating, ventilation, and air conditioning systems
Accessibility and building renewal
Site, safety and learning environments

LOOKING AHEAD

Amend the current plan
Complete the 2027–2032 plan before January 15, 2027
Incorporate Board direction

DELIVER CURRENT WORK | CLOSE THE 2022–2027 PLAN | COMPLETE THE NEXT PLAN

Fiscal Year 2027 funding supports eligible projects and urgent district priorities.

EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX 6

$1.1 million

Voter-approved one-cent sales tax
Local capital funding through Fiscal Year 2027

CAPITAL OUTLAY APPLICATION

More than $2.0 million

State funding for eligible scopes
20% local participation required

GENERAL FUND

$2.0 million

Urgent repairs and replacements
Locally funded priorities

ELIGIBILITY, PROCUREMENT AND AWARDED BIDS DETERMINE FINAL PROJECT FUNDING

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. E-SPLOST was initially projected at $8.0 million annually for five years, but collections for the last two years were approximately $7.0 million annually. The decrease in SPLOST collection was due to an error that has been rectified and will result in an additional $9 million reimbursement to satisfy the shortage of revenue in previous years.

Monthly Distribution	Amount
Jul-2026	$ 583,333
Aug-2026	583,333
Sep-2026	583,333
Oct-2026	583,333
Nov-2026	583,333
Dec-2026	583,333
Jan-2027	583,333
Feb-2027	583,333
Mar-2027	583,333
Apr-2027	583,333
May-2027	583,333
Jun-2027	583,333
Total	**$ 7,000,000**

Debt Service

The district is contemplating refunding the 2014 Certificate of Participation. The district also have funds budgeted in debt services for the building of a new Early Childhood Learning Center. 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 $1 million lower than anticipated over the last four years due to an error in the allocation of funds. This error has been rectified.

Funding Factors

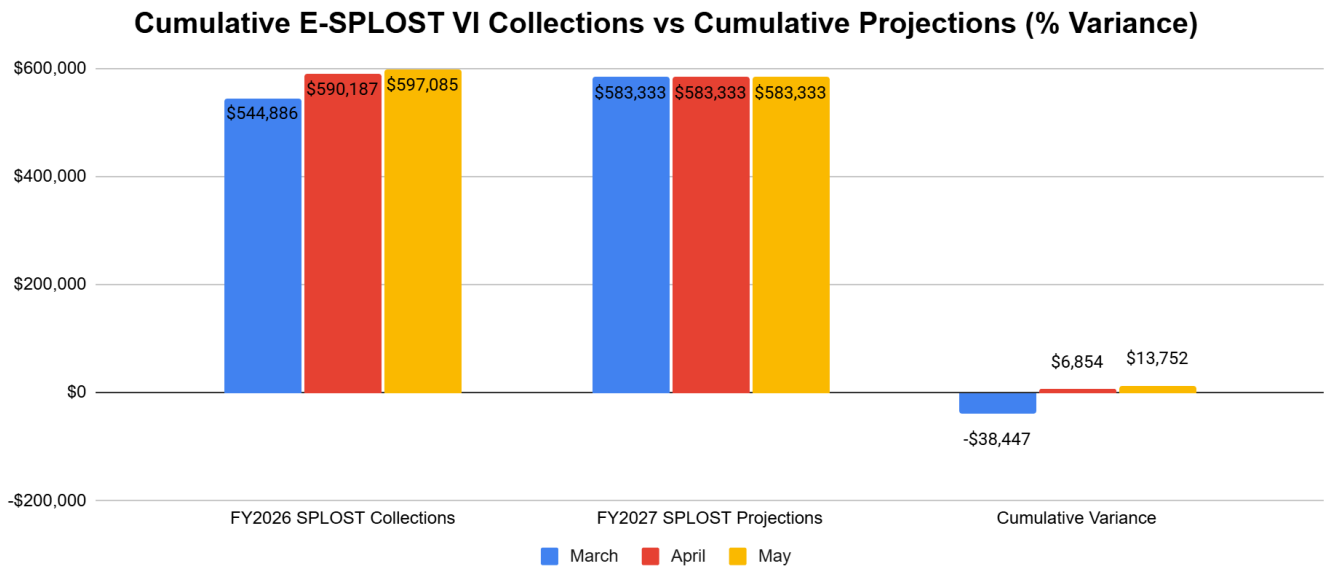
SPLOST Receipts

E-SPLOST collections are the primary funding source for capital projects. 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.

E-SPLOST VI collections are currently performing slightly above FY2027 projections. Monthly collections increased from approximately $544,886 in March to $590,187 in April and $597,085 in May, compared with a monthly projection of approximately $583,333.

March collections were approximately $38,447 below projection; however, stronger collections in April and May offset the shortfall. By May, the cumulative variance improved to approximately $13,752 above the projection.

Overall, the collection trend indicates that E-SPLOST VI revenues are generally tracking in line with budget expectations, with recent collections exceeding projections and offsetting earlier shortfalls.



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 $9 million, which includes approximately $7 million for SPLOST VI proceeds, $100,000 for interest and FY27 beginning fund balance. The decreased projections for both years are based on the actual revenue received. The reduction in revenue was due to an error in the allocation allocation. This error has been rectified and the district will receive a reimbursement for past distribution and the correct distribution in future years.

Changes in Expenditures

The proposed expenditure budget is $8.6 million. The largest portion of the $8.6 million is the $5 million allocated for debt services. These funds are used to pay debt services for outstanding bonds and leases. Additionally, $2.2 million is included in debt for the possible financing of a new Early Childhood Learning Center.

Significant Changes in Fund Balance - Capital Fund

The fund balance of Capital Projects Funds consists of projects that cross fiscal years. The estimated ending fund balance for FY27 will increase upon receipt of the $9 million reimbursement for the error in distribution from FY2022-2026.

Financial Data: Capital Fund

The Capital Projects Fund forecast reflects the district's continued investment in facility improvements, technology, maintenance, safety and security, and other long-term capital needs. Total expenditures are projected at approximately $10.6 million in FY2028, $9.2 million in FY2029, and $9.3 million in FY2030.

The FY2028 forecast includes a significant planned investment in the district's ERP system, resulting in higher technology-related expenditures during that year. Beginning in FY2027, computer software expenditures are reported as Communication – Web-Based Subscriptions, providing consistency with the district's current expenditure classification. The forecast also includes $1.5 million annually for repair and maintenance, supporting ongoing facility improvements and capital maintenance needs.

Debt services budget for FY2027 includes a budget in FY27 for bonding for the new ECLC. This project is currently on hold, and therefore, the budget was removed from the forecast years.

Overall, the forecast reflects a planned approach to balancing one-time technology investments with recurring capital and facility needs, while maintaining resources to support the district's long-term infrastructure priorities.

Capital Fund by Function

Revenue	2023 Actual	2024 Actual	2025 Actual	FY2026 Previous Budget	2027 Current Budget	2028 Forecast	2029 Forecast	2030 Forecast
SPLOST	$6,986,411	$6,976,513	$7,058,115	$7,000,000	$6,664,295	$8,000,000	$8,000,000	$8,000,000
Earnings on Investments	$119,514	273,996	145,782	120,000	100,000	130,000	130,000	130,000
Capital Lease Proceeds			2,515,466		9,000,000			
Total Revenue	**$7,105,925**	**$7,250,509**	**$9,719,363**	**$7,120,000**	**$15,764,295**	**$8,130,000**	**$8,130,000**	**$8,130,000**
Expenditures								
Instruction	$914,899	$776,488	$54,230	$905,000	$775,310	$790,816	$806,632	$822,765
General Admin		7,786	57,137	0	0	$0	$0	$0
School Administration	1,200,377	1,300,968	4,254,476	2,710,313	1,025,053	$1,045,554	$1,066,465	$1,087,794
Business Support Services			57,600	0	0	$0	$0	$0
Maintenance and Operation of Plant Services	260,731	183,649	133,311	61,016	0	$1,500,000	1,500,000	1,500,000
Safety & Security			189,675	1,214,114	474,000	$483,480	$493,150	$503,013
Student Transportation Service			19,608	216,000	0	$0	$0	$0
Support Services - Central	119,415	206,014	333,251	144,727	121,633	$2,624,066	$1,126,547	$1,129,078
Facilities Acquisition and Construction Services	1,867,718	3,430,691	4,730,309	2,017,944	1,145,600	$1,168,512	$1,191,882	$1,215,720
Debt Service	$2,153,079	2,155,900	2,365,269	2,957,818	5,071,057	$2,948,633	$3,007,606	$3,067,758
Total Expenditures	**$6,516,219**	**$8,061,497**	**$12,194,865**	**$10,226,931**	**$8,612,652**	**$10,561,060**	**$9,192,281**	**$9,326,127**
Revenue Over/(Under) Expenditures	$589,706	$ (810,987)	$ (2,475,502)	$ (3,106,931)	$ 7,151,643	$ (2,431,060)	$ (1,062,281)	$ (1,196,127)
Change in Fund Balance	$589,706	$ (810,987)	$ (2,475,502)	$ (3,106,931)	$ 7,151,643	$ (2,431,060)	$ (1,062,281)	$ (1,196,127)
Beginning Fund Balance	$7,111,807	$7,701,513	$6,890,526	$4,415,024	$2,048,607	$9,200,250	$6,769,190	$5,706,909
Ending Fund Balance	$7,701,513	$6,890,526	$4,415,024	$1,308,093	$9,200,250	$6,769,190	$5,706,909	$4,510,782

Capital Fund — Object

Object Category	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Previous Budget	FY2027 Current Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Purchased Prof/Tech Servs	$0	$0	$46,884	$627,484	$78,009	$79,569	$81,161	$82,784
Consultant	0	0	0	38,340	0	20,400	20,807	21,223
Professional Services	354,541	650,384	865,397	1,233,045	0	0	0	0
Safety & Security	0	0	12,357	0	140,000	142,800	145,656	148,569
Repair & Maintenance		115,637	2,541	152,323	20,000	1,500,000	1,500,000	1,500,000
Communication	383,739	278,300	165,601	253,654	311,649	317,882	324,240	330,725
Comm- Web-Based Subscription		925,119	1,134,976	1,315,979	1,446,645	3,975,578	2,505,090	2,535,192
Computer Software	913,480	34,958	83,976	0	0	0	0	0
Expendable Equipment	18,681	24,326	134,949	391,216	25,000	25,500	26,010	26,530
Expendable Computer Equip	175,149	105,811	97,753	119,102	89,692	91,486	93,316	95,182
Digital/Electronic Text		57,543	0	0	0	0	0	0
Textbooks	389,101	214,814	29,403	880,000	275,000	280,500	286,110	291,832
Bldg Acq. Const, Improv	1,867,718	3,315,054	4,587,373	2,017,944	1,145,600	1,168,512	1,191,882	1,215,720
Equipment	260,731	183,649	133,311	24,027	10,000	10,200	10,404	10,612
Purch/Lease - buses	0	0	19,608	216,000	0	0	0	0
Computer Equipment	0	0	2,515,466	0	0	0	0	0
Dues and Fees	94	0	0	0	0	0	0	0
Interest Payment	896,265	869,182	834,310	901,100	3,079,502	1,790,617	1,826,430	1,862,959
Principal Payment	1,256,719	1,286,719	1,530,959	2,056,718	1,991,554	1,158,016	1,181,176	1,204,799
Total Expenditures	**$6,516,218**	**$8,061,497**	**$12,194,865**	**$10,226,931**	**$8,612,652**	**$10,561,060**	**$9,192,281**	**$9,326,127**

Level Four: Information by Program, Location, and/or Administrative Unit

The following pages of the Financial Section present the City Schools of Decatur's financial health according to Level Four of the pyramid approach, which drills down to the most granular details of each school and department budget



Departments and Schools Overview (General Fund)

The FY 2027 departmental budget reflects the district's continued efforts to align resources with current operational, instructional, and student-support priorities. Overall, the budget increases from approximately $114.4 million in FY 2026 to $120.0 million in FY2027, an increase of approximately $5.6 million, or 4.9%.

Budget changes vary across departments based on program needs, staffing, organizational changes, and the timing of one-time expenditures. Several departments reflect increases associated with instructional support, student services, facilities, technology, and district-wide operational priorities, while other areas show reductions resulting from expenditure realignments, completed initiatives, or adjustments to recurring needs.

The departmental comparison demonstrates that the district's budget is not based on uniform year-over-year increases. Instead, allocations are evaluated annually based on identified needs and priorities, resulting in targeted increases and reductions across departments. This approach supports responsible resource allocation while ensuring that the FY 2027 budget remains aligned with the district's strategic and operational objectives.

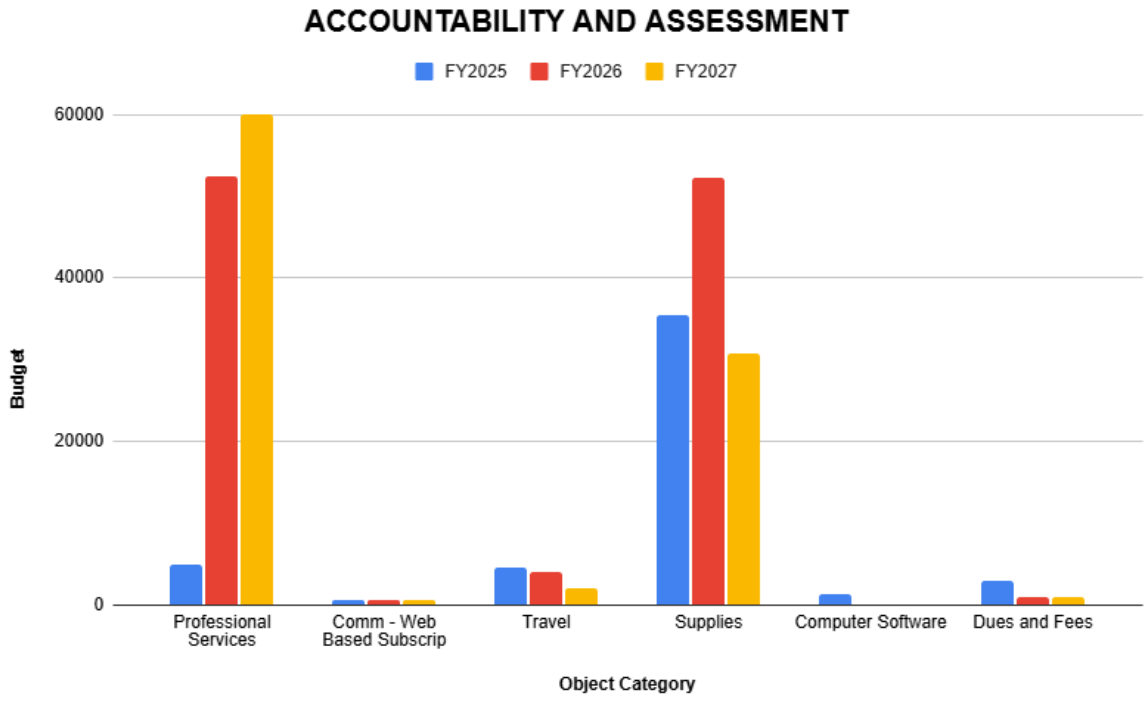
Department Number	Department Name	FY25 Budget	FY26 Budget	FY27 Budget	Variance (FY25-FY27)	Percentage Change (FY25-FY27)	Variance (FY26-FY27)	Percentage Change (FY26-FY27)
0009	ACCOUNTABILITY AND ASSESSMENT	$ 49,724	$ 110,263	$ 94,317	$ 44,592	89.68%	$ (15,947)	-14.46%
0099	ATHLETICS	1,017,044	1,114,495	1,131,809	$ 114,765	11.28%	$ 17,314	1.55%
1552-0000	BEACON HILL	14,399,269	16,043,911	16,535,279	$ 2,136,010	14.83%	$ 491,368	3.06%
1552-0072	BEACON HILL VOCATIONAL	11,952	17,702	$ 18,000	$ 6,048	50.60%	$ 298	1.68%
0081	CHIEF OF STAFF	852,832	894,372	910,536	$ 57,705	6.77%	$ 16,165	1.81%
0505-0000	CLAIREMONT	3,071,303	2,938,965	3,268,679	$ 197,376	6.43%	$ 329,714	11.22%
0023	COMMUNICATIONS	828,416	919,955	935,889	$ 107,474	12.97%	$ 15,934	1.73%
0141	CUSTODIAN	1,750,459	1,805,862	2,020,182	$ 269,723	15.41%	$ 214,320	11.87%
3050	DECATUR	18,062,954	19,744,187	20,365,902	$ 2,302,948	12.75%	$ 621,715	3.15%
0100	DECATUR IB PROGRAM	45,744	51,200	87,600	$ 41,856	91.50%	$ 36,400	71.09%
0070's	DECATUR VOCATIONAL	1,783,340	2,132,185	2,133,751	$ 350,410	19.65%	$ 1,566	0.07%
0101	DHS STUDENT SUPPORT CENTER	8,298	8,500	8,100	$ (198)	-2.39%	$ (400)	-4.71%
0118-0000	DVA	781,122	959,074	774,002	$ (7,120)	-0.91%	$ (185,073)	-19.30%
6106-0000	ECLC	3,152,041	3,635,770	3,668,661	$ 516,620	16.39%	$ 32,891	0.90%
0507-0000	ECLC_TRINITY	0	0	725,704	$ 725,704		$ 725,704	
0007	ELEMENTARY INSTRUCTION	1,096,959	174,275	134,716	$ (962,243)	-87.72%	$ (39,559)	-22.70%
0019	DEPUTY SUPERINTENDENT & PROFESSIONAL LEARNING	491,389	433,461	269,900	$ (221,489)	-45.07%	$ (163,561)	-37.73%
0022	ESOL	406,444	541,924	515,441	$ 108,997	26.82%	$ (26,484)	-4.89%
0112-0000	FIFTH AVE	7,285,279	7,821,369	8,126,495	$ 841,216	11.55%	$ 305,127	3.90%
0025	FINANCE	2,267,716	3,498,994	4,097,279	$ 1,829,563	80.68%	$ 598,285	17.10%
0077	FRASIER CENTER	897,687	1,041,016	872,196	$ (25,491)	-2.84%	$ (168,820)	-16.22%
0212-0000	GLENNWOOD	3,468,362	3,900,315	3,833,021	$ 364,659	10.51%	$ (67,294)	-1.73%
100-1647/100-6064/100-1611/100-1436	GRANTS	53,684	150,044	0	$ (53,684)	-100.00%	$ (150,044)	-100.00%
0042	GROUNDS	463,129	339,087	387,082	$ (76,047)	-16.42%	$ 47,995	14.15%
0028	HR	1,200,509	1,491,025	1,520,562	$ 320,053	26.66%	$ 29,537	1.98%
0010	IMPROVEMENT OF INSTRUCTION	1,860,939	1,909,925	1,997,812	$ 136,873	7.36%	$ 87,887	4.60%
0040	MAINTENANCE AND FACILITIES	5,361,541	5,914,038	5,969,324	$ 607,783	11.34%	$ 55,286	0.93%
0080	NURSING	1,281,969	1,244,452	1,426,810	$ 144,841	11.30%	$ 182,357	14.65%

0060	NUTRITION	0	78,585	0	$ -	#DIV/0!	$ (78,585)	-100.00%
0105-0000	OAKHURST	4,216,968	4,509,234	4,703,013	$ 486,045	11.53%	$ 193,779	4.30%
0017	OPERATIONS	326,435	625,223	2,324,542	$ 1,998,107	612.10%	$ 1,699,319	271.79%
0045	SAFETY AND SECURITY	972,648	1,459,133	1,344,470	$ 371,822	38.23%	$ (114,663)	-7.86%
0021	SCHOOL IMPROVEMENT	685,289	773,961	680,465	$ (4,824)	-0.70%	$ (93,496)	-12.08%
0008	SECONDARY INSTRUCTION	97,676	53,367	68,006	$ (29,670)	-30.38%	$ 14,639	27.43%
0020	SPECIAL EDUCATION	3,033,784	3,186,886	3,329,949	$ 296,165	9.76%	$ 143,063	4.49%
0030	STAFF DEVELOPMENT	464,707	369,166	309,850	$ (154,857)	-33.32%	$ (59,316)	-16.07%
0018	STUDENT SUPPORT	2,263,791	2,372,926	2,510,813	$ 247,022	10.91%	$ 137,887	5.81%
8010-0000	SUPERINTENDENT	2,143,906	2,119,303	1,566,928	$ (576,978)	-26.91%	$ (552,375)	-26.06%
0506-0000	TALLEY ST	7,656,479	8,509,123	8,872,271	$ 1,215,792	15.88%	$ 363,149	4.27%
0050	TECHNOLOGY	1,367,509	1,247,334	2,193,988	$ 826,480	60.44%	$ 946,655	75.89%
8012-0000	TRANSPORTATION	2,286,007	2,559,647	2,494,785	$ 208,778	9.13%	$ (64,862)	-2.53%
0043	VEHICLES	16,135	6,525	18,000	$ 1,865	11.56%	$ 11,475	175.85%
0115-0000	WESTCHESTER	3,074,652	3,081,970	3,310,480	$ 235,828	7.67%	$ 228,510	7.41%
0405-0000/2520	WINNONA PARK	4,140,377	4,248,875	4,445,214	$ 304,837	7.36%	$ 196,339	4.62%
	TOTAL	**$ 104,696,468**	**$ 114,037,621**	**$ 120,001,822**	**$ 15,305,354**	**14.62%**	**$ 5,964,201**	**5.23%**

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.

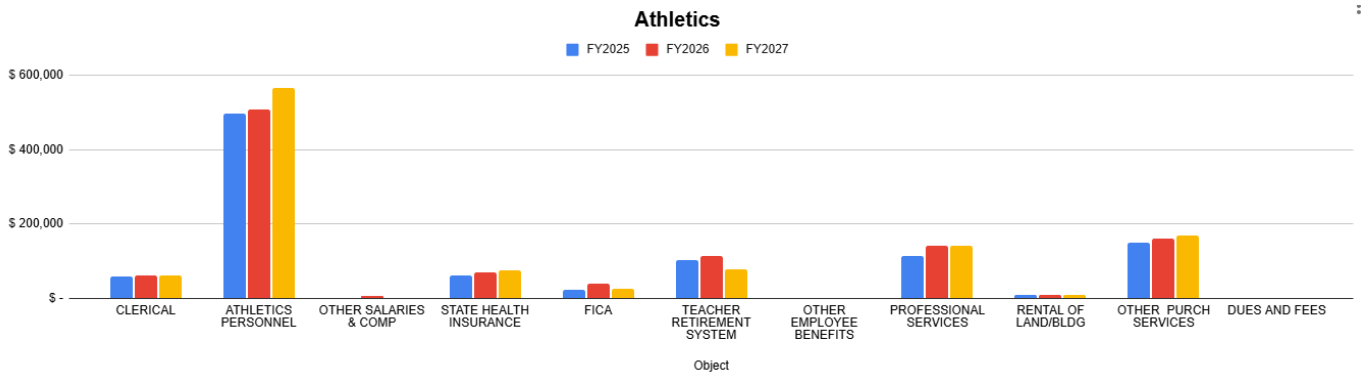
Object Code	Object Name	FY2025	FY2026	FY2027	Diff	Percent Change
310	Professional Services	$ 5,000	$ 52,500	60,000	$ 7,500	14.29%
532	Comm - Web Based Subscription	560	560	560	$ -	0.00%
580	Travel	4,500	4,000	2,000	$ (2,000)	-50.00%
610	Supplies	35,417	52,203	30,757	$ (21,447)	-41.08%
612	Computer Software	1,247	0	0	$ -	
810	Dues and Fees	3,000	1,000	1,000	$ -	0.00%
	Total	**$ 49,724**	**$ 110,263**	**$ 94,317**	**$ (15,947)**	**-14.46%**



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.

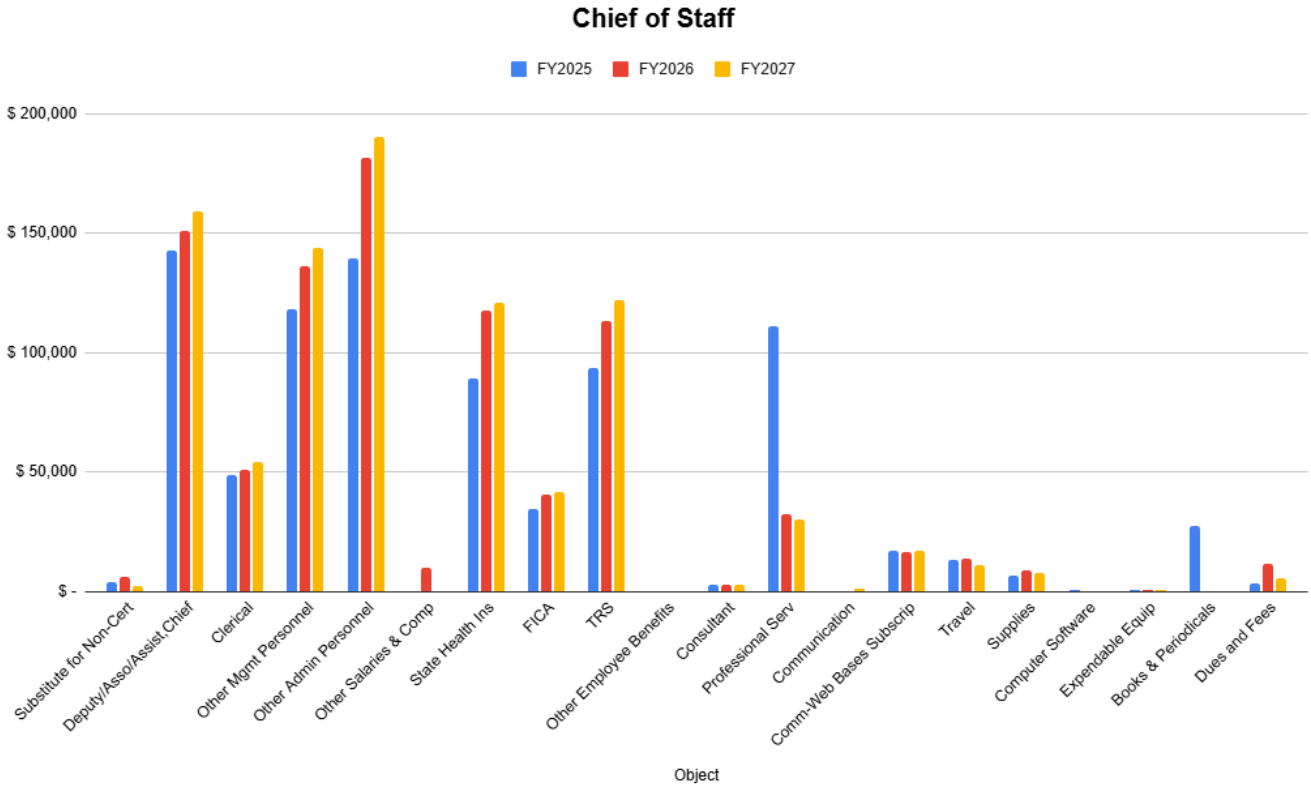
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
142	CLERICAL	$ 58,999	$ 60,769	$ 62,592	$ 1,823	3.00%
146	ATHLETICS PERSONNEL	498,494	509,504	566,860	$ 57,356	11.26%
199	OTHER SALARIES & COMP	0	6,000	0	$ (6,000)	0.00%
210	STATE HEALTH INSURANCE	60,900	70,666	74,531	$ 3,865	5.47%
220	FICA	22,445	38,426	26,724	$ (11,702)	-30.45%
230	TEACHER RETIREMENT SYSTEM	102,818	114,999	77,971	$ (37,028)	-32.20%
290	OTHER EMPLOYEE BENEFITS	0	131	131	$ -	0.00%
310	PROFESSIONAL SERVICES	115,085	143,000	143,000	$ -	0.00%
441	RENTAL OF LAND/BLDG	8,304	9,000	10,000	$ 1,000	11.11%
595	OTHER PURCH SERVICES	150,000	162,000	170,000	$ 8,000	4.94%
810	DUES AND FEES	0	0	0	$ -	0.00%
	Total	**$ 1,017,044**	**$ 1,114,495**	**$ 1,131,809**	**$ 17,314**	**1.55%**



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	FY2025	FY2026	FY2027	Diff	Percent Change
114	Substitute for Non-Cert	$ 4,175	$ 5,925	$ 2,250	$ (3,675)	-62.03%
121	Deputy/Asso/Assist,Chief	142,841	150,735	159,082	$ 8,347	5.54%
142	Clerical	48,768	50,771	54,269	$ 3,498	6.89%
190	Other Mgmt Personnel	118,246	136,355	143,678	$ 7,323	5.37%
191	Other Admin Personnel	139,380	181,699	190,279	$ 8,580	4.72%
199	Other Salaries & Comp	0	10,000	0	$ (10,000)	-100.00%
210	State Health Ins	89,180	117,600	120,600	$ 3,000	2.55%
220	FICA	34,366	40,582	41,869	$ 1,287	3.17%
230	TRS	93,351	113,340	122,159	$ 8,819	7.78%
290	Other Employee Benefits	0	200	200	$ -	0.00%
303	Consultant	2,750	2,750	2,750	$ -	0.00%
310	Professional Serv	110,770	32,500	30,000	$ (2,500)	-7.69%
530	Communication	0	0	1,000	$ 1,000	
532	Comm-Web Bases Subscrip	16,860	16,600	17,200	$ 600	3.61%
580	Travel	13,080	13,900	11,000	$ (2,900)	-20.86%
610	Supplies	6,500	8,900	8,000	$ (900)	-10.11%
612	Computer Software	825	0	0	$ -	
615	Expendable Equip	500	500	500	$ -	0.00%
642	Books & Periodicals	27,650	200	200	$ -	0.00%
810	Dues and Fees	3,589	11,814	5,500	$ (6,314)	-53.45%
	Total	**$ 852,832**	**$ 894,372**	**$ 910,536**	**$ 16,165**	**1.81%**


Chief of Staff
FY2025
FY2026
FY2027
$ 200,000
$ 150,000
$ 100,000
$ 50,000
$ -
Substitute for Non-Cert
Deputy/Asso/Assist.Chief
Clerical
Other Mgmt Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Ins
FICA
TRS
Other Employee Benefits
Consultant
Professional Serv
Communication
Comm-Web Bases Subscrip
Travel
Supplies
Computer Software
Expendable Equip
Books & Periodicals
Dues and Fees
Object

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 districtwide events, and offers internal support to departments and schools to ensure alignment with the district's vision and strategic objectives.

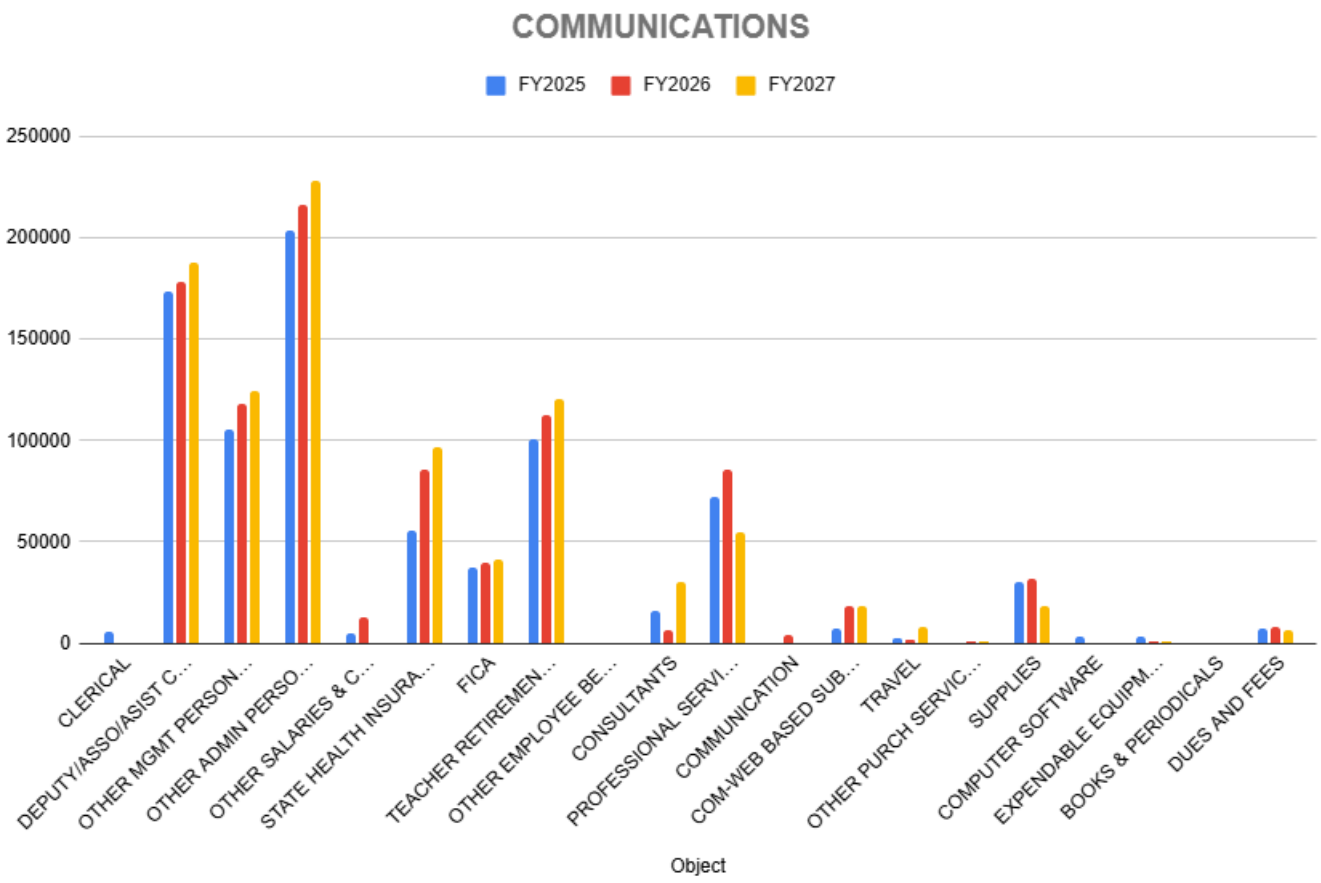
Responsibilities:

- 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	FY2025	FY2026	FY2027	Diff	Percent Change
142	CLERICAL	$ 5,875	$ -		$ -	
121	DEPUTY/ASSO/ASIST CHIEF	173,499	178,704	188,299	$ 9,595	5.37%
190	OTHER MGMT PERSONNEL	105,868	117,895	124,416	$ 6,521	5.53%
191	OTHER ADMIN PERSONNEL	203,731	216,305	228,063	$ 11,758	5.44%
199	OTHER SALARIES & COMP	5,000	13,000	0	$ (13,000)	-100.00%
210	STATE HEALTH INSURANCE	55,620	85,265	96,480	$ 11,215	13.15%
220	FICA	36,957	39,849	41,370	$ 1,521	3.82%
230	TEACHER RETIREMENT SYSTEM	100,388	112,377	120,702	$ 8,325	7.41%
290	OTHER EMPLOYEE BENEFITS	0	160	160	$ -	0.00%
303	CONSULTANTS	16,039	6,300	30,000	$ 23,700	376.19%
310	PROFESSIONAL SERVICES	72,335	85,544	54,500	$ (31,044)	-36.29%
530	COMMUNICATION	50	3,606	250	$ (3,356)	-93.07%
532	COM-WEB BASED SUBSCRIPTIONS	7,000	18,000	18,000	$ -	0.00%
580	TRAVEL	2,500	1,500	8,000	$ 6,500	433.33%
595	OTHER PURCH SERVICES		500	500	$ (1,500)	-100.00%
610	SUPPLIES	30,000	31,800	18,500	$ (13,300)	-41.82%
612	COMPUTER SOFTWARE	3,054	0	0	$ -	
615	EXPENDABLE EQUIPMENT	3,000	700	500	$ (200)	-28.57%
642	BOOKS & PERIODICALS	0	150	150	$ -	0.00%
810	DUES AND FEES	7,500	8,300	6,000	$ (2,300)	-27.71%
	Total	**$ 828,416**	**$ 919,955**	**$ 935,889**	**$ 14,434**	**1.73%**


COMMUNICATIONS
FY2025
FY2026
FY2027
250000
200000
150000
100000
50000
0
CLERICAL
DEPUTY/ASSO/ASIST C...
OTHER MGMT PERSON...
OTHER ADMIN PERSO...
OTHER SALARIES & C...
STATE HEALTH INSURA...
FICA
TEACHER RETIREMEN...
OTHER EMPLOYEE BE...
CONSULTANTS
PROFESSIONAL SERVI...
COMMUNICATION
COM-WEB BASED SUB...
TRAVEL
OTHER PURCH SERVIC...
SUPPLIES
COMPUTER SOFTWARE
EXPENDABLE EQUIPM...
BOOKS & PERIODICALS
DUES AND FEES
Object

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.

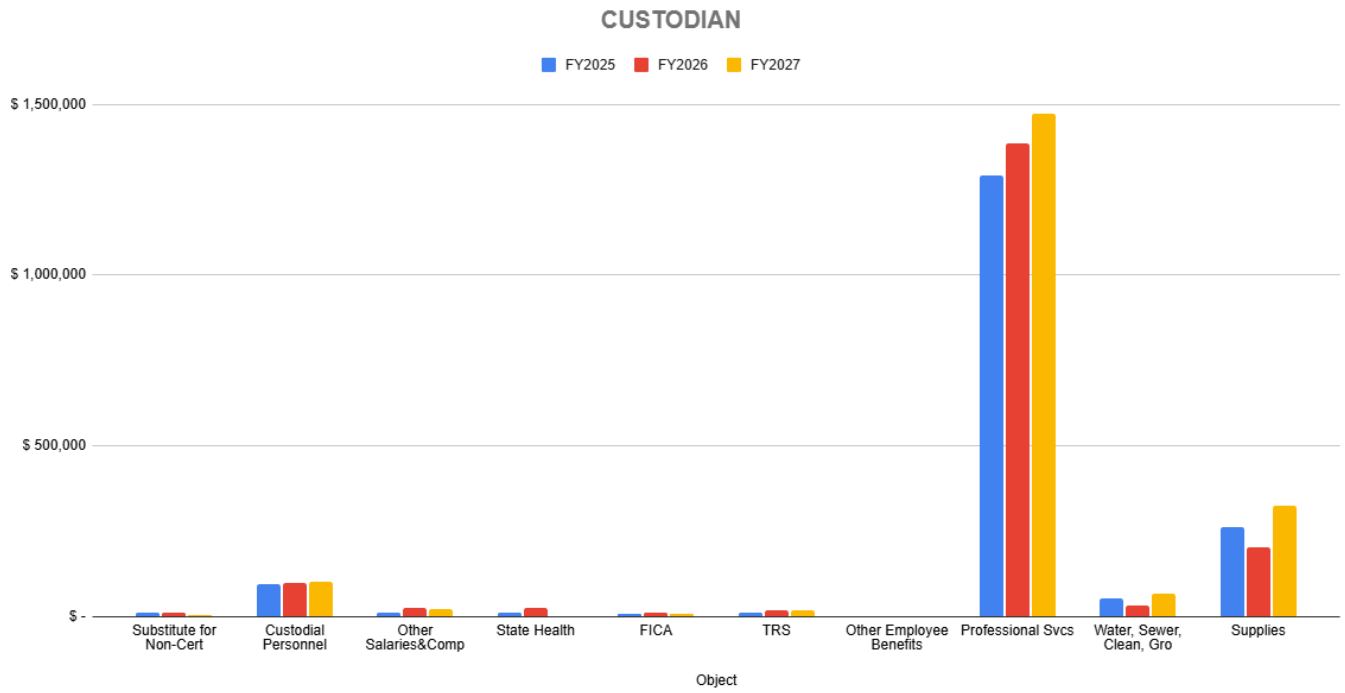
Objective: Use digital tools to track issues.

Measures:

- % of schools passing
- Response time

Timeframe: Monthly starting August 2025

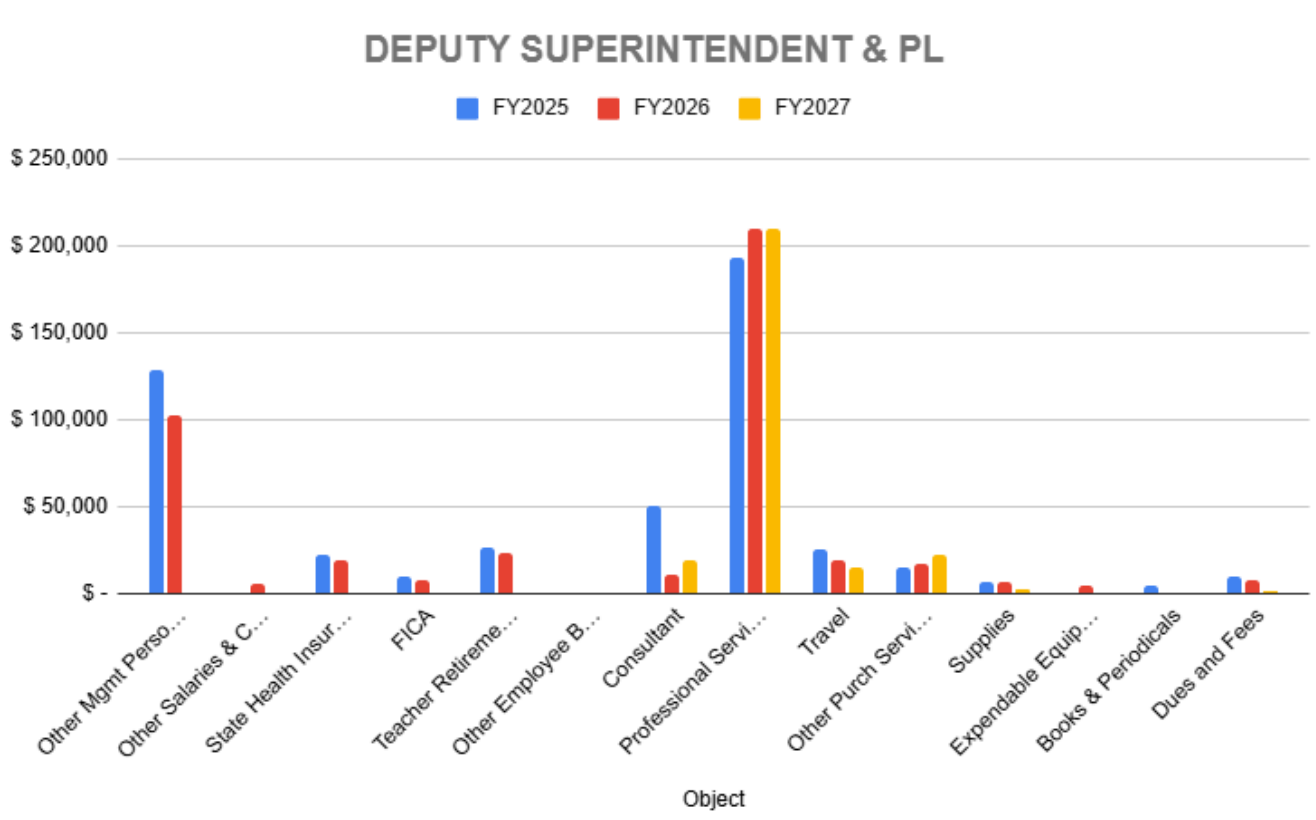
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
114	Substitute for Non-Cert	$ 10,552	$ 9,904	$ 5,000	$ (4,904)	-49.51%
186	Custodial Personnel	94,993	99,243	102,427	$ 3,184	3.21%
199	Other Salaries&Comp	11,423	26,627	22,139	$ (4,488)	
210	State Health	11,200	23,520	0	$ (23,520)	
220	FICA	7,267	10,429	7,836	$ (2,593)	-24.87%
230	TRS	10,200	18,800	18,800	$ -	0.00%
290	Other Employee Benefits	0	80	80	$ -	
310	Professional Svcs	1,290,995	1,384,177	1,473,630	$ 89,453	6.46%
410	Water, Sewer, Clean, Gro	51,942	31,521	65,770	$ 34,249	108.65%
610	Supplies	261,887	201,561	324,500	$ 122,939	60.99%
	Total	**$ 1,750,459**	**$ 1,805,862**	**$ 2,020,182**	**$ 214,320**	**11.87%**


CUSTODIAN
FY2025
FY2026
FY2027
$ 1,500,000
$ 1,000,000
$ 500,000
$ -
Substitute for Non-Cert
Custodial Personnel
Other Salaries&Comp
State Health
FICA
TRS
Other Employee Benefits
Professional Svcs
Water, Sewer, Clean, Gro
Supplies
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
190	Other Mgmt Personnel	$ 128,528	$ 102,266	$ -	$ (102,266)	-100.00%
199	Other Salaries & Comp	0	5,000	0	(5,000)	-100.00%
210	State Health Insurance	22,060	18,620	0	(18,620)	-100.00%
220	FICA	9,832	7,659	0	(7,659)	-100.00%
230	Teacher Retirement System	26,708	23,225	0	(23,225)	-100.00%
290	Other Employee Benefits	0	40	0	(40)	-100.00%
303	Consultant	50,000	10,500	19,000	8,500	80.95%
310	Professional Services	193,279	210,000	210,000	0	0.00%
580	Travel	25,000	19,500	15,000	(4,500)	-23.08%
595	Other Purch Services	15,000	16,700	22,500	5,800	34.73%
610	Supplies	6,981	6,800	1,995	(4,805)	-70.66%
615	Expendable Equipment	0	4,500	0	(4,500)	-100.00%
642	Books & Periodicals	4,000	650	405	(245)	-37.69%
810	Dues and Fees	10,000	8,000	1,000	(7,000)	-87.50%
	Total	**$ 491,389**	**$ 433,461**	**$ 269,900**	**$ (163,561)**	**-37.73%**

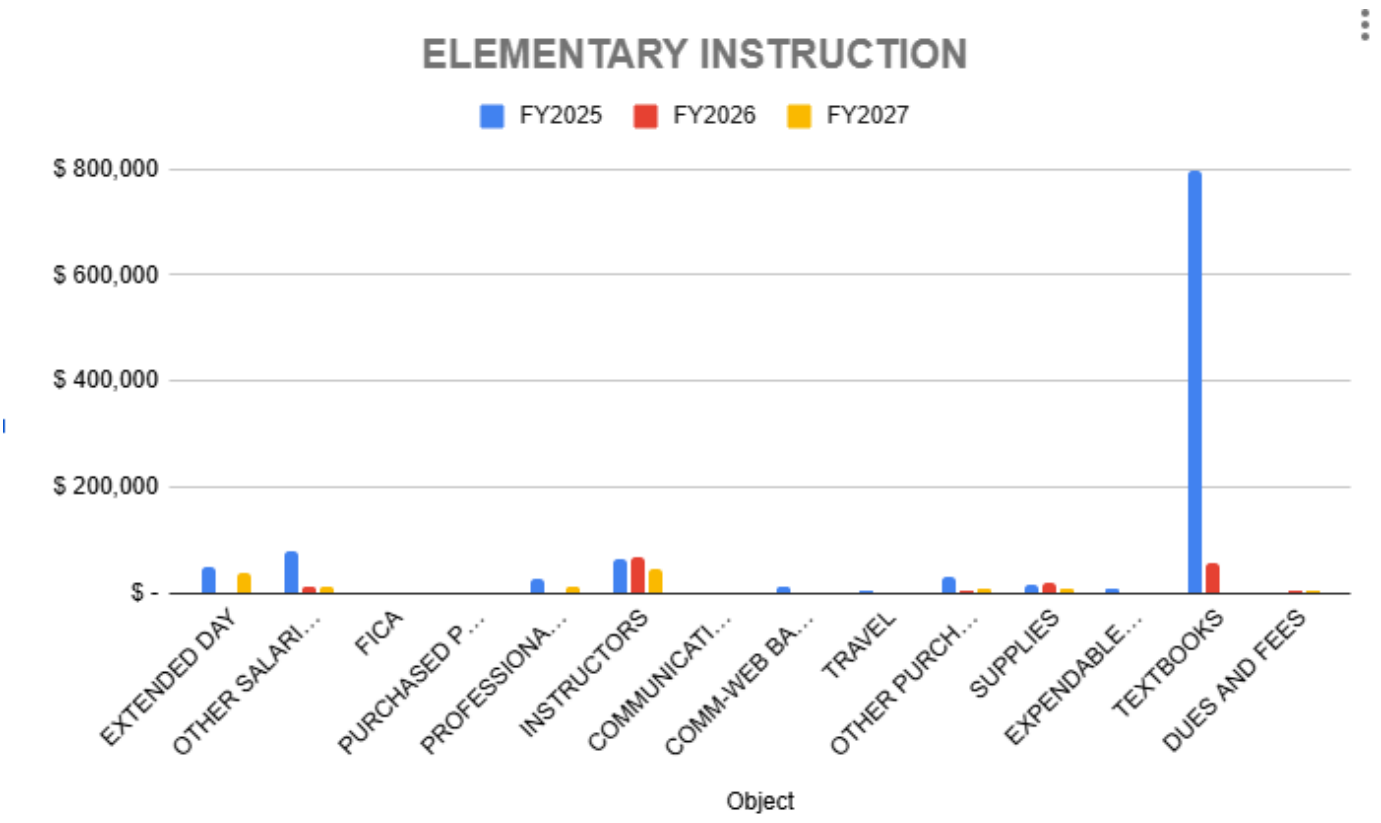

DEPUTY SUPERINTENDENT & PL
FY2025
FY2026
FY2027
$ 250,000
$ 200,000
$ 150,000
$ 100,000
$ 50,000
$ -
Other Mgmt Perso...
Other Salaries & C...
State Health Insur...
FICA
Teacher Retireme...
Other Employee B...
Consultant
Professional Servi...
Travel
Other Purch Servi...
Supplies
Expendable Equip...
Books & Periodicals
Dues and Fees
Object

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 plays 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.

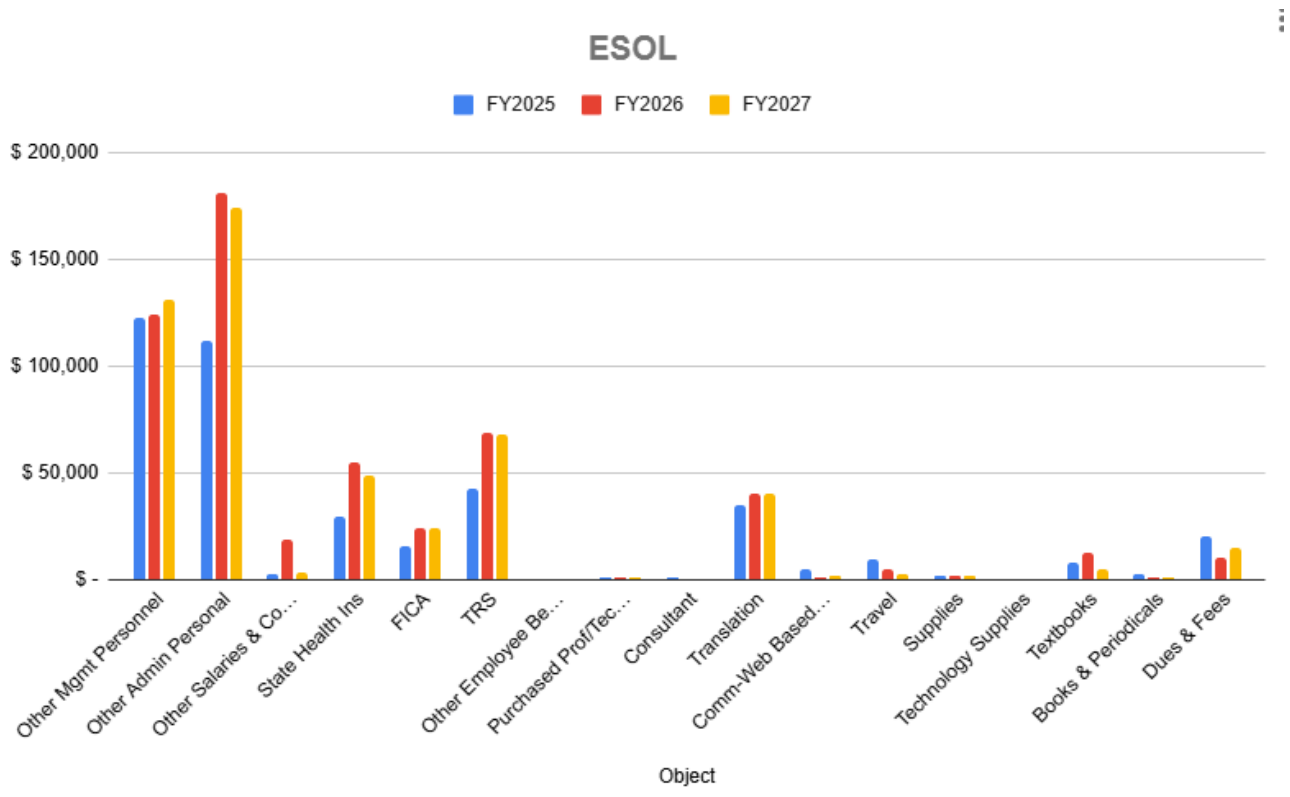
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
115	EXTENDED DAY	$ 48,500	$ -	$ 40,000	$ 40,000	
199	OTHER SALARIES & COMP	81,000	10,638	12,000	$ 1,362	12.80%
220	FICA	2,321	2,614	3,086	$ 472	18.04%
300	PURCHASED PROF / TECH SERVS	0	2,471		$ (2,471)	-100.00%
310	PROFESSIONAL SERVICES	27,000	2,230	13,000	$ 10,771	0.00%
380	INSTRUCTORS	65,000	69,000	45,000	$ (24,000)	-34.78%
530	COMMUNICATION	0	0	0	$ -	0.00%
532	COMM-WEB BASED SUBSCRIPTION	14,241	117	0	$ (117)	0.00%
580	TRAVEL	5,400	1,300	1,500	$ 200	15.38%
595	OTHER PURCH SERVICE	30,000	6,250	8,230	$ 1,980	31.68%
610	SUPPLIES	17,493	19,100	7,300	$ (11,800)	-61.78%
615	EXPENDABLE EQUIPMENT	9,000	0	1,100	$ 1,100	
641	TEXTBOOKS	795,504	57,055	0	$ (57,055)	-100.00%
810	DUES AND FEES	1,500	3,500	3,500	$ -	0.00%
	Total	**$ 1,096,959**	**$ 174,275**	**$ 134,716**	**$ (39,559)**	**-22.70%**


ELEMENTARY INSTRUCTION
FY2025
FY2026
FY2027
$ 800,000
$ 600,000
$ 400,000
$ 200,000
$ -
EXTENDED DAY
OTHER SALARI...
FICA
PURCHASED P...
PROFESSIONA...
INSTRUCTORS
COMMUNICATI...
COMM-WEB BA...
TRAVEL
OTHER PURCH...
SUPPLIES
EXPENDABLE...
TEXTBOOKS
DUES AND FEES
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
190	Other Mgmt Personnel	$ 122,435	$ 123,749	$ 130,586	$ 6,837	5.52%
191	Other Admin Personal	112,030	181,399	174,255	$ (7,144)	-3.94%
199	Other Salaries & Comp	2,000	18,877	3,200	$ (15,677)	-83.05%
210	State Health Ins	29,278	54,741	48,240	$ (6,501)	-11.88%
220	FICA	15,688	23,693	23,820	$ 127	0.54%
230	TRS	42,614	68,626	68,041	$ (585)	-0.85%
290	Other Employee Benefits	0	140	120	$ (20)	-14.29%
300	Purchased Prof/Tech Servs	1,000	800	900	$ 100	12.50%
303	Consultant	900	0	0	$ -	
319	Translation	35,000	40,000	40,000	$ -	0.00%
532	Comm-Web Based Subcrip	5,000	960	1,920	$ 960	100.00%
580	Travel	9,000	4,500	2,650	$ (1,850)	-41.11%
610	Supplies	1,350	1,350	1,450	$ 100	7.41%
611	Technology Supplies	0	250	0	$ (250)	-100.00%
641	Textbooks	8,000	12,190	4,559	$ (7,631)	-62.60%
642	Books & Periodicals	2,000	1,000	1,000	$ -	0.00%
810	Dues & Fees	$ 20,150	9,650	14,700	$ 5,050	52.33%
	Total	**$ 406,444**	**$ 541,924**	**$ 515,441**	**$ (26,484)**	**-4.89%**


ESOL
FY2025
FY2026
FY2027
$ 200,000
$ 150,000
$ 100,000
$ 50,000
$ -
Other Mgmt Personnel
Other Admin Personal
Other Salaries & Co…
State Health Ins
FICA
TRS
Other Employee Be…
Purchased Prof/Tec…
Consultant
Translation
Comm-Web Based…
Travel
Supplies
Technology Supplies
Textbooks
Books & Periodicals
Dues & Fees
Object

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.

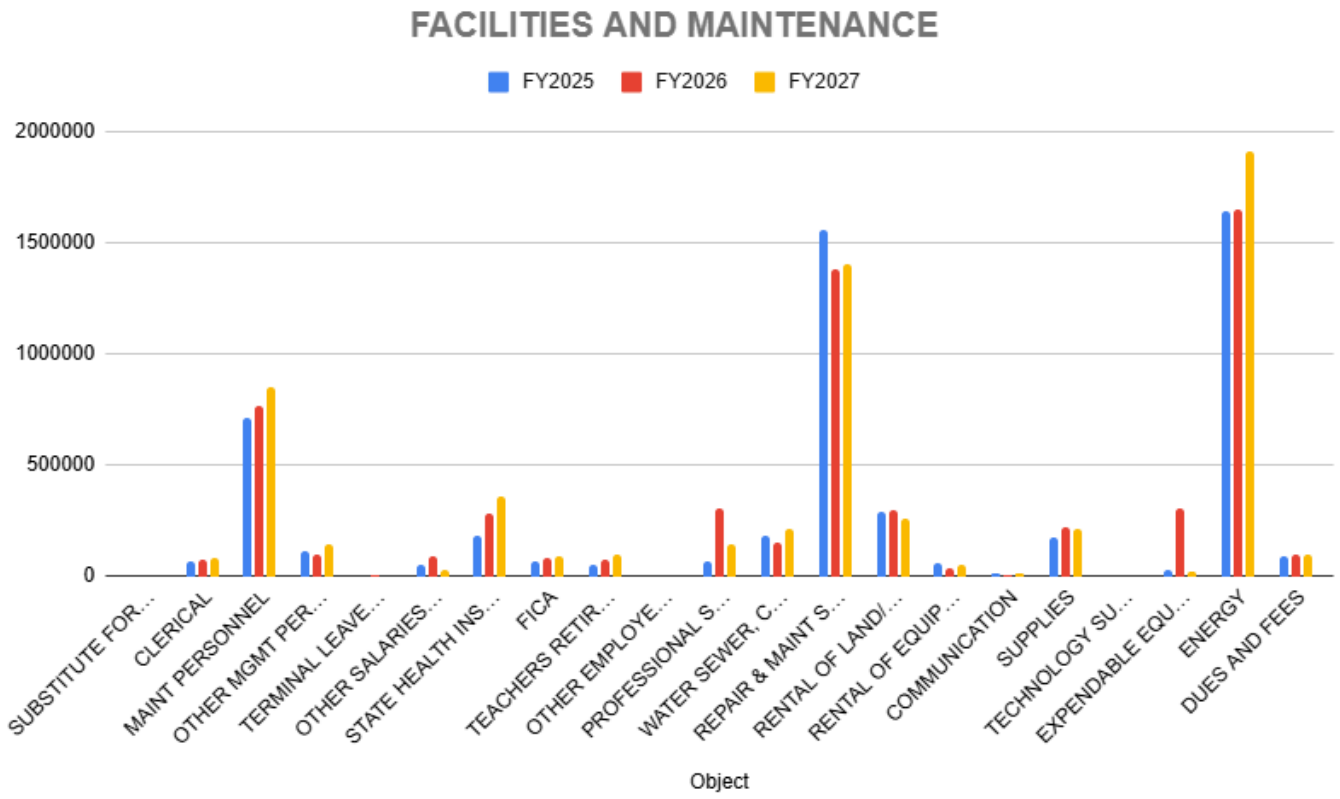
Goal: Complete 95% of maintenance tickets within 10 business days.

Objective: Streamline work order triage using Incident IQ.

Measures:

- Average resolution time
- % of open tickets

Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
114	SUBSTITUTE FOR NON CERT	$ 327	$ -	$ -	$ -	
142	CLERICAL	68,109	74,712	78,824	$ 4,112	5.50%
181	MAINT PERSONNEL	715,927	763,112	849,264	$ 86,152	11.29%
190	OTHER MGMT PERSONNEL	111,128	94,384	143,678	$ 49,294	52.23%
195	TERMINAL LEAVE PAYMENTS	0	4,089	0	$ (4,089)	-100.00%
199	OTHER SALARIES & COMP	53,105	87,231	28,139	$ (59,092)	-67.74%
210	STATE HEALTH INSURANCE	184,580	285,738	361,800	$ 76,063	26.62%
220	FICA	69,280	81,373	86,929	$ 5,555	6.83%
230	TEACHERS RETIREMENT SYSTEM	49,828	71,753	94,648	$ 22,895	31.91%
290	OTHER EMPLOYEE BENEFITS	0	640	640	$ -	0.00%
310	PROFESSIONAL SERVICES	70,000	305,047	140,486	$ (164,561)	-53.95%
410	WATER SEWER, CLEAN GRO	181,956	148,596	213,997	$ 65,401	44.01%
430	REPAIR & MAINT SERVICES	1,557,524	1,377,885	1,401,482	$ 23,597	1.71%
441	RENTAL OF LAND/BLDG	288,700	300,718	262,011	$ (38,707)	-12.87%
442	RENTAL OF EQUIP/VEHICLES	59,514	35,005	50,000	$ 14,995	42.84%
530	COMMUNICATION	12,099	9,146	11,000	$ 1,854	20.27%
610	SUPPLIES	178,500	223,234	211,900	$ (11,334)	-5.08%
611	TECHNOLOGY SUPPLIES	0	100	0	$ (100)	-100.00%
615	EXPENDABLE EQUIPMENT	26,226	302,532	19,730	$ (282,802)	-93.48%
620	ENERGY	1,645,395	1,648,700	1,914,796	$ 266,097	16.14%
810	DUES AND FEES	89,345	100,044	100,000	$ (44)	-0.04%
	Total	**$ 5,361,541**	**$ 5,914,038**	**$ 5,969,324**	**$ 55,286**	**0.93%**

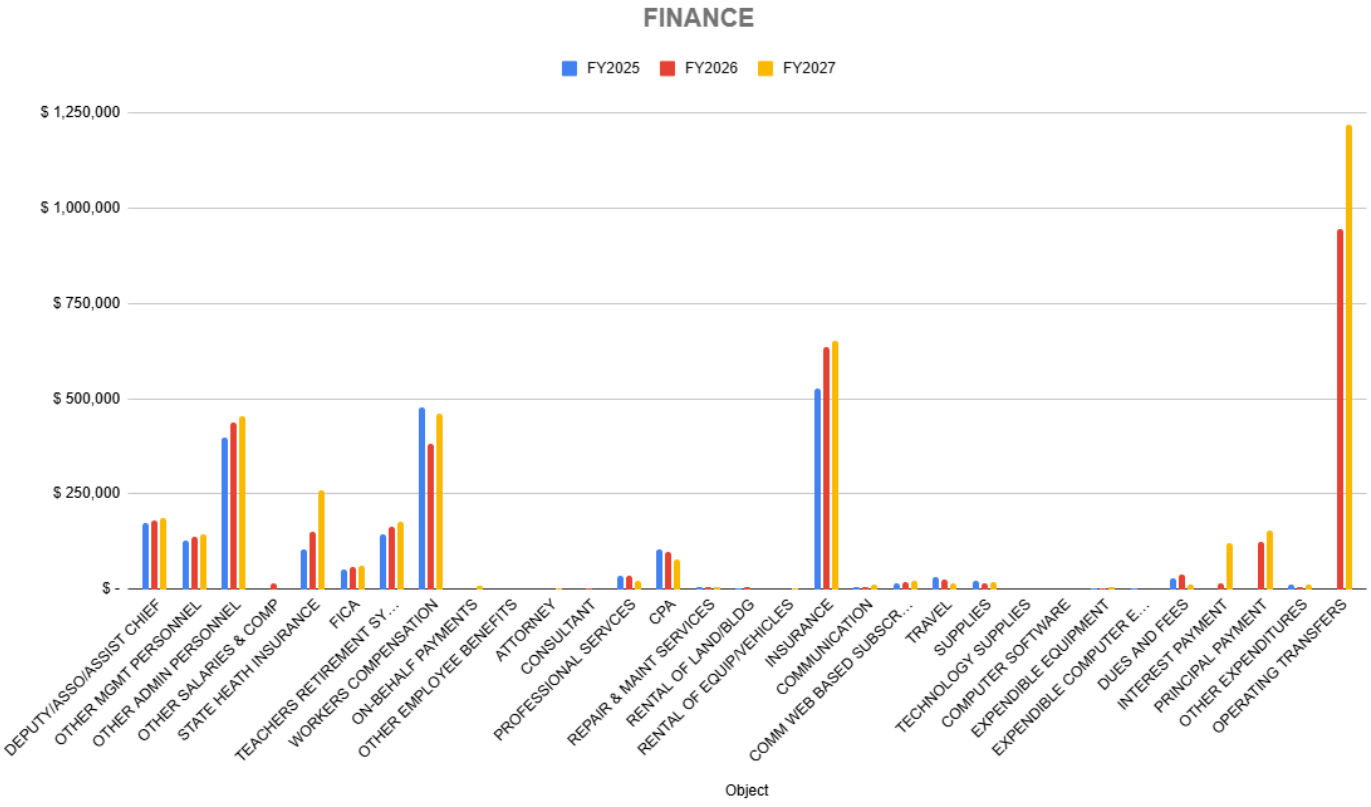

FACILITIES AND MAINTENANCE
FY2025
FY2026
FY2027
2000000
1500000
1000000
500000
0
SUBSTITUTE FOR...
CLERICAL
MAINT PERSONNEL
OTHER MGMT PER...
TERMINAL LEAVE...
OTHER SALARIES...
STATE HEALTH INS...
FICA
TEACHERS RETIR...
OTHER EMPLOYE...
PROFESSIONAL S...
WATER SEWER, C...
REPAIR & MAINT S...
RENTAL OF LAND/...
RENTAL OF EQUIP...
COMMUNICATION
SUPPLIES
TECHNOLOGY SU...
EXPENDABLE EQU...
ENERGY
DUES AND FEES
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
121	DEPUTY/ASSOC/ASSIST CHIEF	$ 173,499	$ 178,704	$ 188,299	$ 9,595	5.37%
190	OTHER MGMT PERSONNEL	128,528	136,355	143,678	$ 7,323	5.37%
191	OTHER ADMIN PERSONNEL	398,574	436,555	454,270	$ 17,715	4.06%
199	OTHER SALARIES & COMP	162	14,521	0	$ (14,521)	-100.00%
210	STATE HEATH INSURANCE	105,389	149,640	260,405	$ 110,765	74.02%
220	FICA	53,066	58,569	60,148	$ 1,578	2.69%
230	TEACHERS RETIREMENT SYSTEM	144,147	164,679	175,490	$ 10,812	6.57%
260	WORKERS COMPENSATION	475,860	380,583	459,789	$ 79,206	20.81%
270	ON-BEHALF PAYMENTS	0	0	8,216	$ 8,216	
290	OTHER EMPLOYEE BENEFITS	0	240	280	$ 40	16.67%
340	ATTORNEY	0	0	1,550	$ 1,550	
303	CONSULTANT	0	2,459	0	$ (2,459)	-100.00%
310	PROFESSIONAL SERVICES	33,582	36,698	20,972	$ (15,726)	-42.85%
318	CPA	105,660	98,630	78,056	$ (20,574)	-20.86%
430	REPAIR & MAINT SERVICES	5,681	5,963	6,281	$ 318	5.34%
441	RENTAL OF LAND/BLDG	1,286	5,700	0	$ (5,700)	-100.00%
442	RENTAL OF EQUIP/VEHICLES	0	147	2,880	$ 2,733	1859.58%
520	INSURANCE	527,414	633,973	652,740	$ 18,767	2.96%
530	COMMUNICATION	4,748	6,440	10,562	$ 4,122	64.02%
532	COMM WEB BASED SUBSCRIPTION	15,575	19,431	20,911	$ 1,480	7.62%
580	TRAVEL	31,630	24,328	16,828	$ (7,500)	-30.83%
610	SUPPLIES	21,830	16,278	17,447	$ 1,169	7.18%
611	TECHNOLOGY SUPPLIES	0	500	500	$ -	0.00%
612	COMPUTER SOFTWARE	152	0	0	$ -	
615	EXPENDABLE EQUIPMENT	1,076	1,446	4,046	$ 2,600	179.81%
616	EXPENDABLE COMPUTER EQUIPMENT	1,668	0	0	$ -	
810	DUES AND FEES	27,189	38,595	11,075	$ (27,520)	-71.30%

830	INTEREST PAYMENT	0.00	15,559	120,000	$ 104,441	671.28 %
831	PRINCIPAL PAYMENT	0.00	122,894	153,455	$ 30,561	24.87%
890	OTHER EXPENDITURES	11,000.00	5,596	11,700	$ 6,104	109.08 %
930	OPERATING TRANSFERS	0	944,513	1,217,701	$ 273,188	28.92%
	Total	**$ 2,267,716**	**$ 3,498,994**	**$ 4,097,279**	**$ 598,285**	**17.10%**



Grants

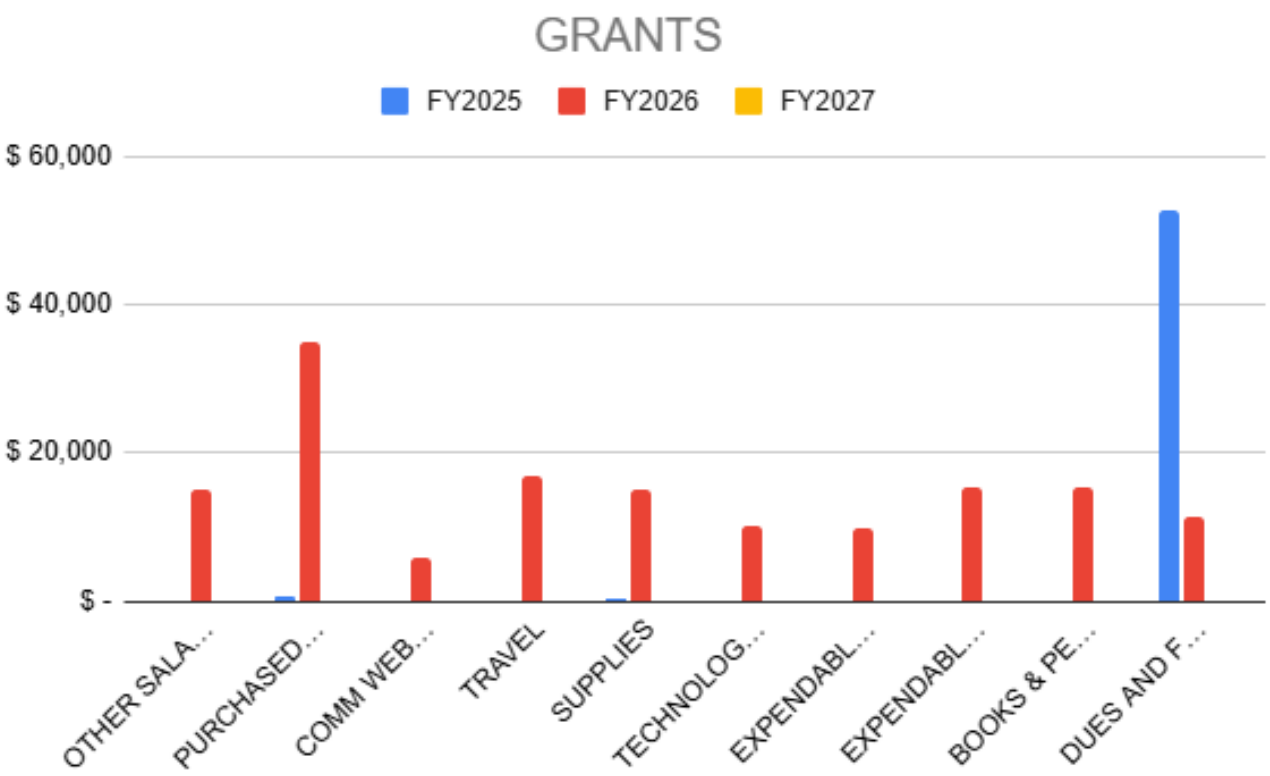
A grant is a sum of money or other resources given by an external organization to support a project, individual, or institution, typically for a specific purpose. Districts have the following grants:

- 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

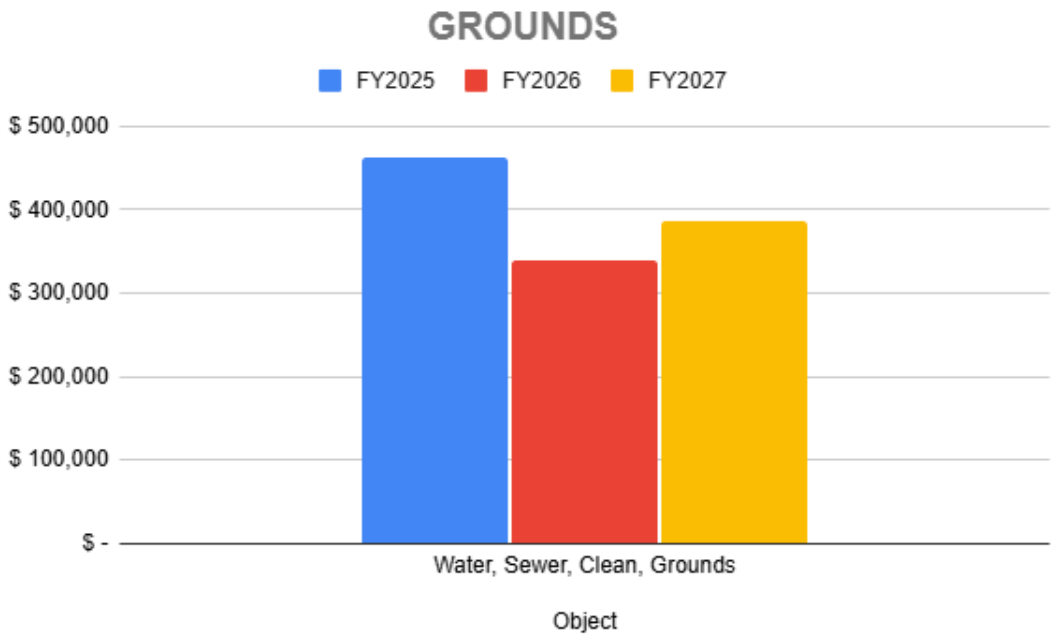
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
199	OTHER SALARIES & COMP	$-	$ 15,000	$ -	$ (15,000)	-100.00%
300	PURCHASED PROFESSIONAL SVCS	533	34,854	0	$ (34,854)	-100.00%
532	COMM WEB BASED SUBSCRIP	-	6,000	0	$ (6,000)	-100.00%
580	TRAVEL	-	16,871	0	$ (16,871)	-100.00%
610	SUPPLIES	284	15,116	0	$ (15,116)	-100.00%
611	TECHNOLOGY SUPPLIES	-	10,010	0	$ (10,010)	-100.00%
615	EXPENDABLE EQUIPMENT	-	10,000	0	$ (10,000)	-100.00%
616	EXPENDABLE COMPUTER EQUIPMENT	-	15,400	0	$ (15,400)	-100.00%
642	BOOKS & PERIODICALS	0	15,408	0	$ (15,408)	-100.00%
810	DUES AND FEES	52,867	11,385	0	$ (11,385)	-100.00%
	Total	**$ 53,684**	**$ 150,044**	**$ -**	**$ (150,044)**	**-100.00%**


GRANTS
FY2025
FY2026
FY2027
$ 60,000
$ 40,000
$ 20,000
$ -
OTHER SALA...
PURCHASED...
COMM WEB...
TRAVEL
SUPPLIES
TECHNOLOG...
EXPENDABL...
EXPENDABL...
BOOKS & PE...
DUES AND F...

Grounds

The Grounds Department is responsible for the landscaping and beautification of all CSD facilities.

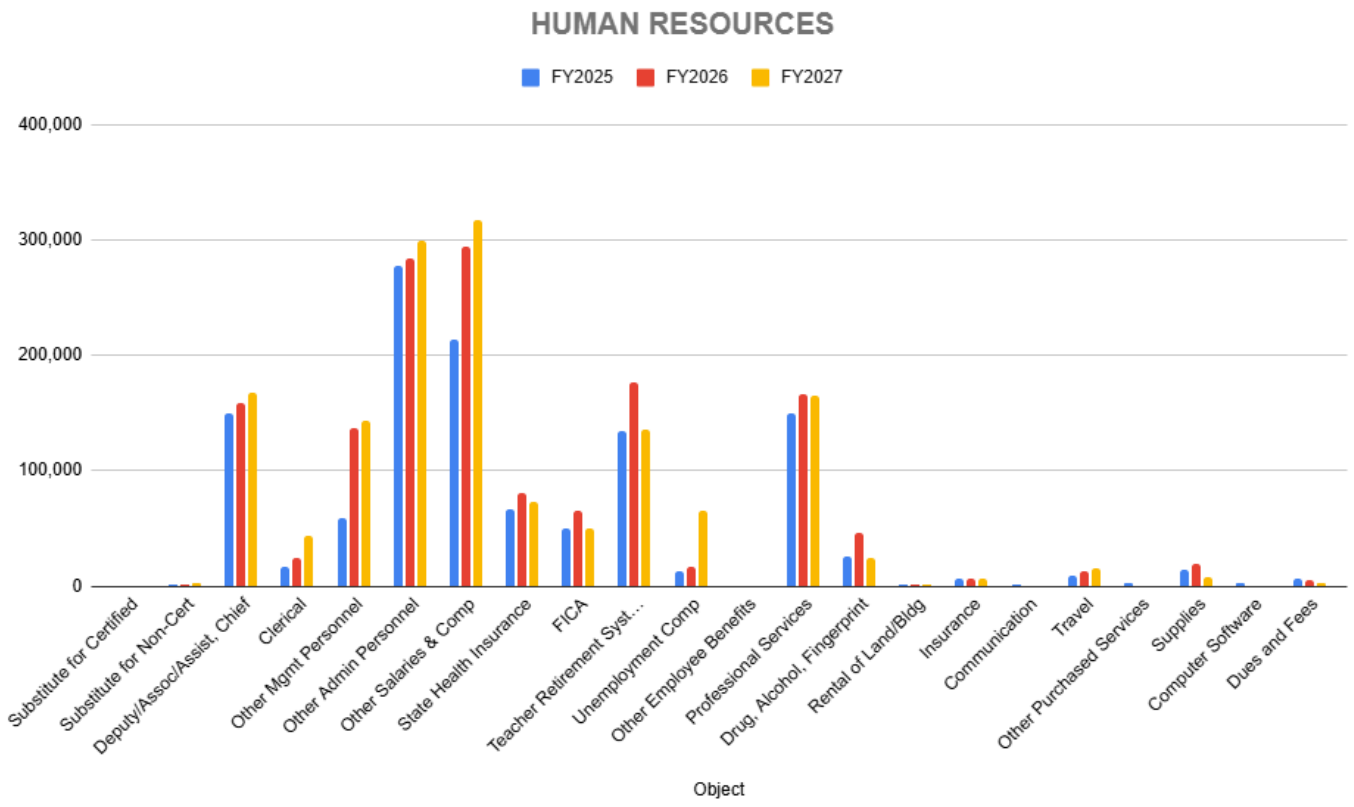
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
410	Water, Sewer, Clean, Grounds	$ 463,129	$ 339,087	$ 387,082	$ 47,995	14.15%
	Total	**$ 463,129**	**$ 339,087**	**$ 387,082**	**$ 47,995**	**14.15%**



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.

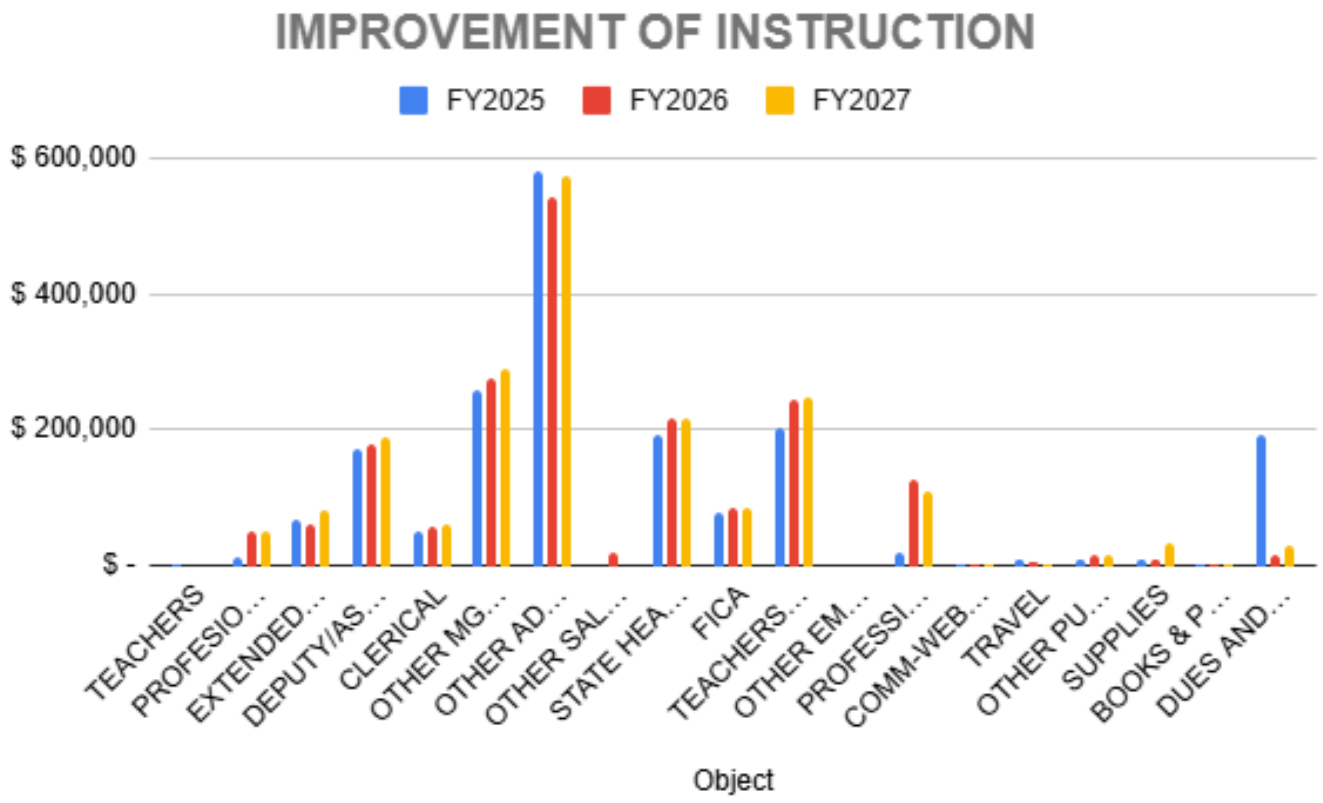
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
113	Substitute for Certified	150	0	0	$ -	
114	Substitute for Non-Cert	1,950	900	2,500	$ 1,600	177.78%
121	Deputy/Assoc/Assist, Chief	149,950	158,246	166,995	$ 8,749	5.53%
142	Clerical	16,649	24,151	43,535	$ 19,384	80.26%
190	Other Mgmt Personnel	58,531	136,355	143,678	$ 7,323	5.37%
191	Other Admin Personnel	277,994	283,626	299,265	$ 15,639	5.51%
199	Other Salaries & Comp	213,942	293,687	317,200	$ 23,513	8.01%
210	State Health Insurance	67,120	80,510	72,360	$ (8,150)	-10.12%
220	FICA	49,480	65,288	49,991	$ (15,298)	-23.43%
230	Teacher Retirement System	134,258	176,155	136,138	$ (40,017)	-22.72%
250	Unemployment Comp	12,700	16,235	65,700	$ 49,465	304.69%
290	Other Employee Benefits	0	200	200	$ -	0.00%
310	Professional Services	149,322	165,858	165,000	$ (858)	-0.52%
332	Drug, Alcohol, Fingerprint	25,572	45,921	25,000	$ (20,921)	-45.56%
441	Rental of Land/Bldg	1,450	1,700	1,500	$ (200)	-11.76%
520	Insurance	6,000	6,000	6,000	$ -	0.00%
530	Communication	1,500	0	0	$ -	
580	Travel	9,000	12,350	15,000	$ 2,650	21.46%
595	Other Purchased Services	3,241	0	0	$ -	
610	Supplies	13,550	19,142	7,500	$ (11,642)	-60.82%
612	Computer Software	2,025	0	0	$ -	
810	Dues and Fees	6,125	4,700	3,000	$ (1,700)	-36.17%
	Total	**$ 1,200,509**	**$ 1,491,025**	**$ 1,520,562**	**$ 29,537**	**1.98%**


HUMAN RESOURCES
FY2025
FY2026
FY2027
400,000
300,000
200,000
100,000
0
Substitute for Certified
Substitute for Non-Cert
Deputy/Assoc/Assist, Chief
Clerical
Other Mgmt Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement Syst...
Unemployment Comp
Other Employee Benefits
Professional Services
Drug, Alcohol, Fingerprint
Rental of Land/Bldg
Insurance
Communication
Travel
Other Purchased Services
Supplies
Computer Software
Dues and Fees
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	TEACHERS	$ 3,276	$ -	$ -	$ -	
116	PROFESSIONAL DEV STIPENDS	12,000.00	50,000.00	$51,750	$ 1,750	3.50%
117	EXTENDED YEAR	68,724	60,941	81,000	$ 20,059	32.92%
121	DEPUTY/ASSOC/ASSIST CHIEF	170,254	179,557	189,370	$ 9,813	5.47%
142	CLERICAL	49,947	58,688	62,592	$ 3,904	6.65%
190	OTHER MGMT PERSONNEL	257,974	275,971	291,173	$ 15,202	5.51%
191	OTHER ADMIN PERSONNEL	580,963	543,494	573,433	$ 29,939	5.51%
199	OTHER SALARIES & COMP	0	18,000	0	$ (18,000)	0.00%
210	STATE HEALTH INSURANCE	193,747	215,567	217,080	$ 1,513	0.70%
220	FICA	76,740	85,275	85,417	$ 142	0.17%
230	TEACHERS RETIREMENT SYSTEM	202,624	243,240	249,218	$ 5,978	2.46%
290	OTHER EMPLOYEE BENEFITS	0	360	360	$ -	0.00%
310	PROFESSIONAL SERVICES	20,877	126,250	108,225	$ (18,025)	-14.28%
532	COMM-WEB BASED SUBSCRIPTIONS	2,669	2,700	2,700	$ -	0.00%
580	TRAVEL	9,500	6,000	3,750	$ (2,250)	-37.50%
595	OTHER PURCH SERVICES	9,000	14,994	17,750	$ 2,756	18.38%
610	SUPPLIES	7,708	10,600	32,394	$ 21,794	205.60%
642	BOOKS & PERIODICALS	2,736	2,200	2,200	$ -	0.00%
810	DUES AND FEES	192,200	16,088	29,400	$ 13,312	82.74%
	Total	**$ 1,860,939**	**$ 1,909,925**	**$ 1,997,812**	**$ 87,887**	**4.60%**


IMPROVEMENT OF INSTRUCTION
FY2025
FY2026
FY2027
$ 600,000
$ 400,000
$ 200,000
$ -
TEACHERS
PROFESIO...
EXTENDED...
DEPUTY/AS...
CLERICAL
OTHER MG...
OTHER AD...
OTHER SAL...
STATE HEA...
FICA
TEACHERS...
OTHER EM...
PROFESSI...
COMM-WEB...
TRAVEL
OTHER PU...
SUPPLIES
BOOKS & P...
DUES AND...
Object

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.

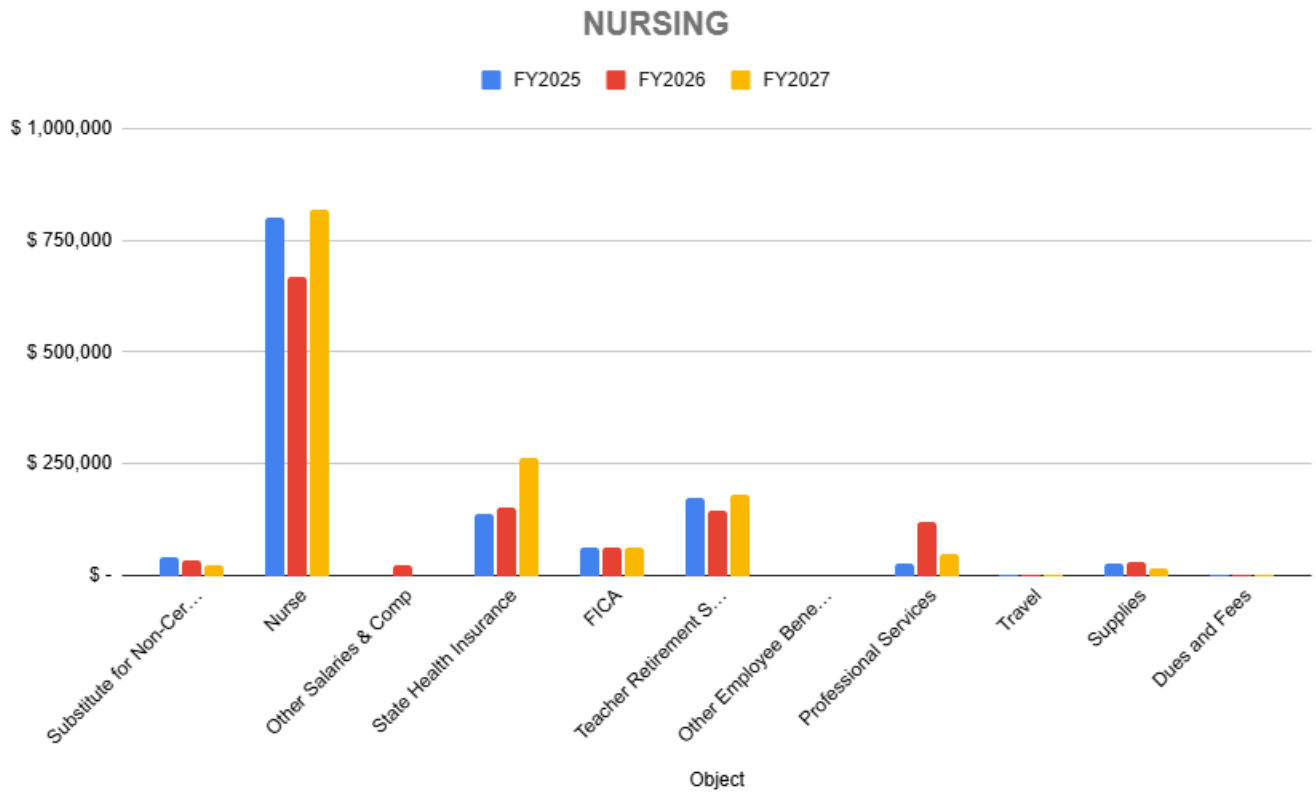
Goal: 100% nursing process implementation

Objective: Ensure aligned documentation.

Measure: % of care documented per process

Timeframe: Complete by December 2025.

Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
114	Substitute for Non-Certified	$ 43,635	$ 33,330	$ 24,795	$ (8,535)	-26%
163	Nurse	801,597	667,790	819,772	151,982	23%
199	Other Salaries & Comp	0	24,000	0	(24,000)	-100%
210	State Health Insurance	137,773	153,168	265,320	112,153	73%
220	FICA	64,193	64,831	62,713	(2,119)	-3%
230	Teacher Retirement System	175,555	147,388	182,973	35,585	24%
290	Other Employee Benefits	0	560	640	80	0%
310	Professional Services	28,909	118,984	50,000	(68,984)	-58%
580	Travel	2,557	2,057	2,057	0	0%
610	Supplies	26,583	31,177	17,280	(13,897)	-45%
810	Dues and Fees	1,167	1,167	1,260	93	7.97%
	Total	**$ 1,281,969**	**$ 1,244,452**	**$ 1,426,810**	**$ 182,357**	**14.65%**


NURSING
FY2025
FY2026
FY2027
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Substitute for Non-Cer…
Nurse
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement S…
Other Employee Bene…
Professional Services
Travel
Supplies
Dues and Fees
Object

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.

The full Nutrition Department's budget is funded under School Nutrition and not the General Fund.

Goal: Increase participation by 10%.

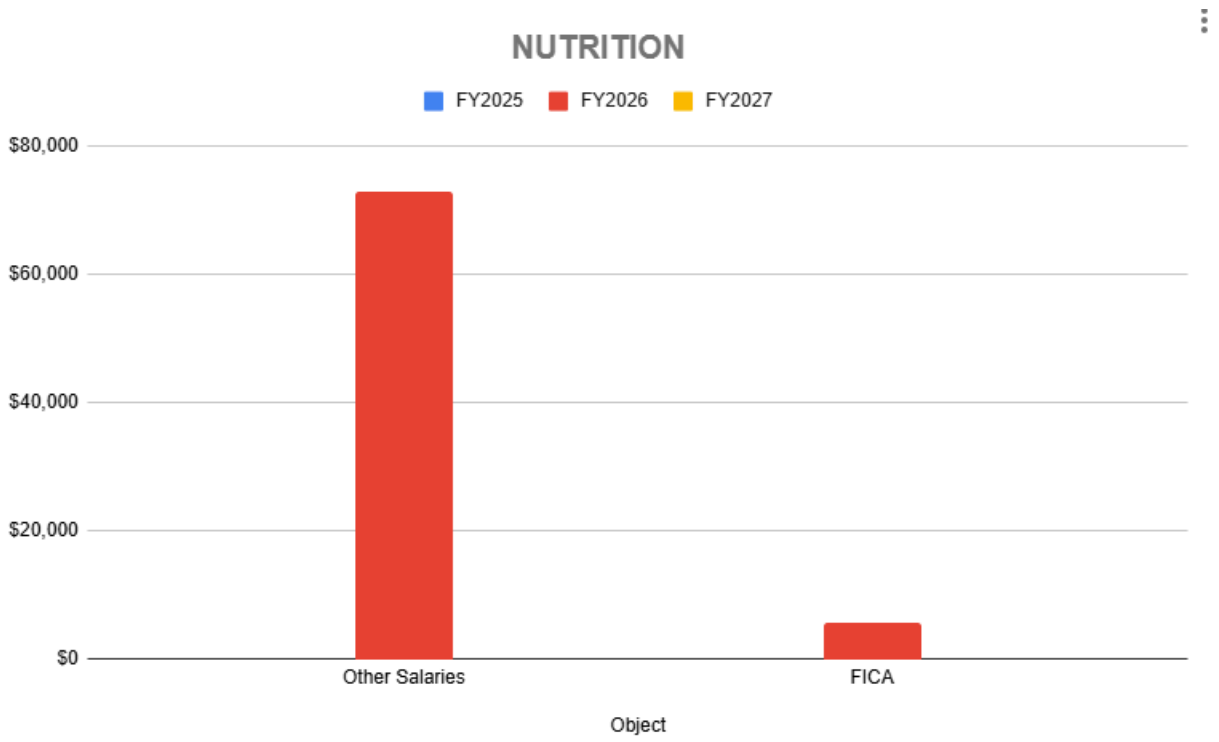
Objective: Introduce preferred options and marketing.

Measures:

- Participation counts
- Revenue-to-cost ratio

Timeframe: Fiscal year 2026

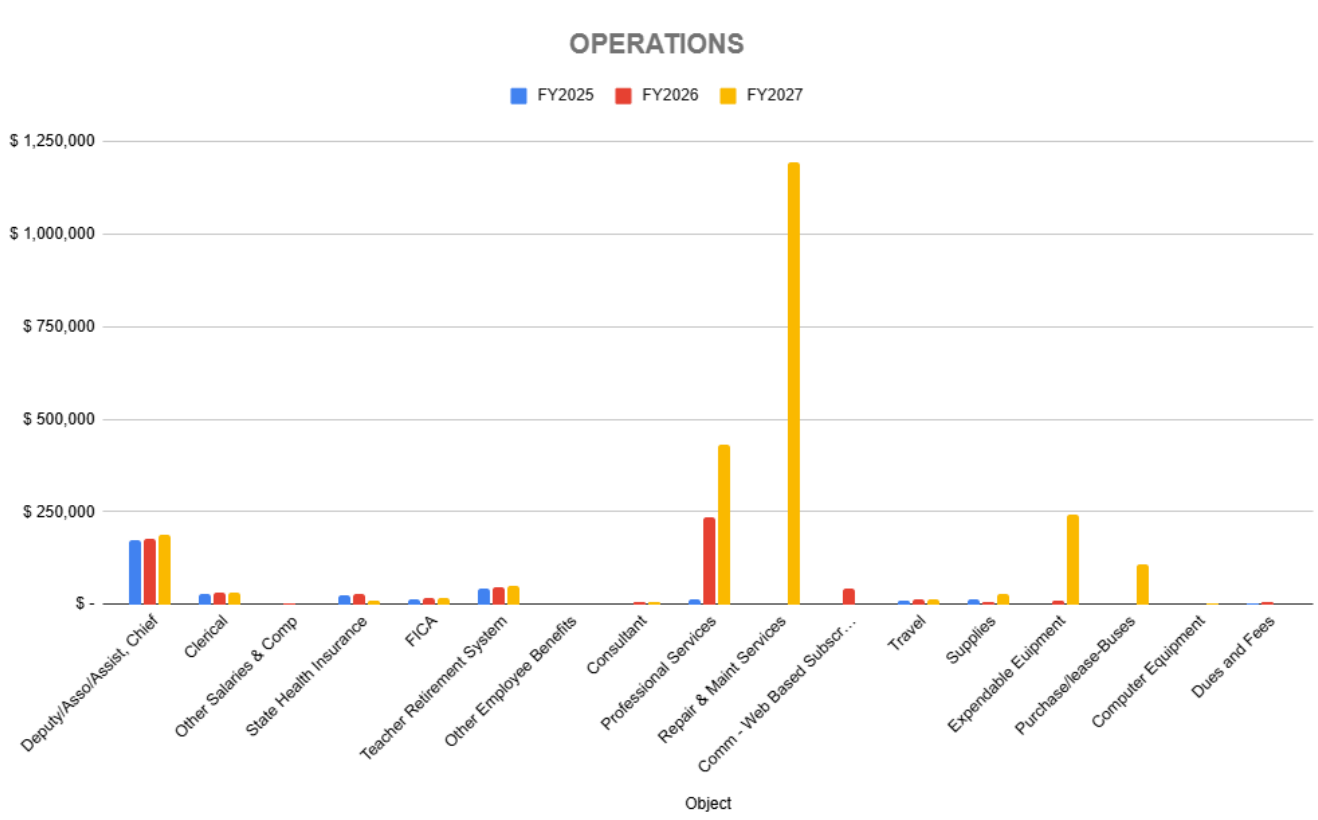
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
199	Other Salaries	$0	$73,000	$0	$ (73,000)	-100%
220	FICA	$0	$5,585	$0	$ (5,585)	-100%
	Total	**$ -**	**$ 78,585**	**$ -**	**$ (78,585)**	**-100.00 %**


NUTRITION
FY2025
FY2026
FY2027
$80,000
$60,000
$40,000
$20,000
$0
Other Salaries
FICA
Object

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.

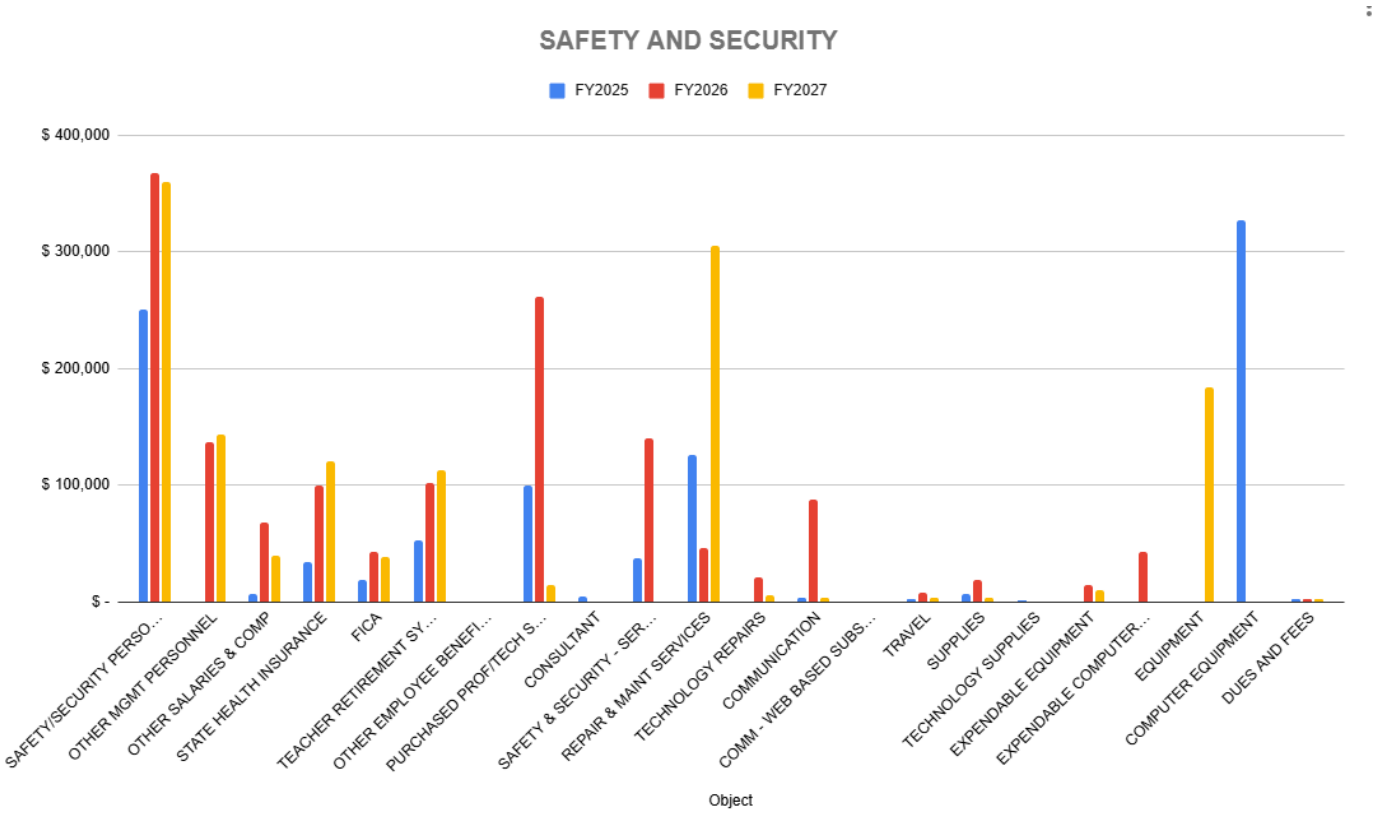
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
121	Deputy/Assoc/Assist, Chief	$ 173,499	$ 178,704	$ 188,299	$ 9,595	5.37%
142	Clerical	29,500	30,385	31,296	$ 912	3.00%
199	Other Salaries & Comp	0	2,000	0	$ (2,000)	-100.00%
210	State Health Insurance	25,170	27,693	12,060	$ (15,633)	-56.45%
220	FICA	15,529	16,148	16,799	$ 651	4.03%
230	Teacher Retirement System	42,183	45,811	49,014	$ 3,202	6.99%
290	Other Employee Benefits	0	60	60	$ -	0.00%
303	Consultant	600	8,172	7,500	$ (672)	-8.22%
310	Professional Services	14,101	233,737	431,500	$ 197,763	84.61%
430	Repair & Maint Services	0	26	1,191,514	$ 1,191,488	4497877.35%
532	Comm - Web Based Subscription	39	43,539	0	$ (43,539)	-100.00%
580	Travel	9,218	13,718	13,500	$ (218)	-1.59%
610	Supplies	13,729	8,133	28,500	$ 20,367	250.42%
615	Expendable Euipment	0	9,625	243,000	$ 233,375	2424.68%
732	Purchase/lease-Buses	0	0	110,000	$ 110,000	
734	Computer Equipment	0	0	1,500	$ 1,500	
810	Dues and Fees	2,867	7,471	0	$ (7,471)	-100.00%
	Total	**$ 326,435**	**$ 625,223**	**$ 2,324,542**	**$ 1,699,319**	**271.79%**


OPERATIONS
FY2025
FY2026
FY2027
$ 1,250,000
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Deputy/Asso/Assist, Chief
Clerical
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Consultant
Professional Services
Repair & Maint Services
Comm - Web Based Subscr...
Travel
Supplies
Expendable Euipment
Purchase/lease-Buses
Computer Equipment
Dues and Fees
Object

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.

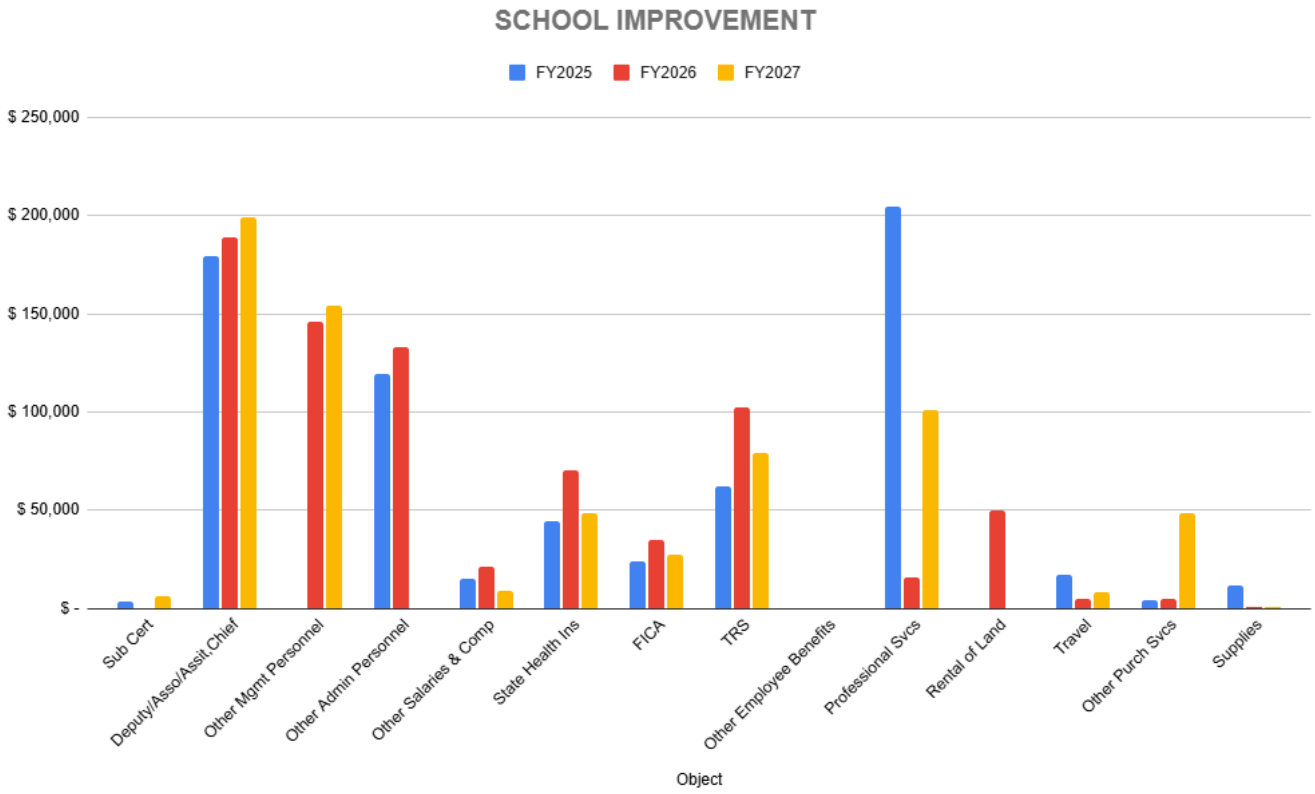
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
183	SAFETY/SECURITY PERSONNEL	$ 250,945	$ 367,969	$ 359,881	$ (8,088)	-2.20%
190	OTHER MGMT PERSONNEL	0	136,355	143,678	$ 7,323	5.37%
199	OTHER SALARIES & COMP	6,232	68,211	39,355	$ (28,857)	-42.30%
210	STATE HEALTH INSURANCE	33,560	99,504	120,600	$ 21,096	21.20%
220	FICA	18,871	42,924	38,522	$ (4,402)	-10.25%
230	TEACHER RETIREMENT SYSTEM	52,273	101,887	112,394	$ 10,508	10.31%
290	OTHER EMPLOYEE BENEFITS	0	194	240	$ 46	23.97%
300	PURCHASED PROF/TECH SERVS	99,569	261,180	14,406	$ (246,774)	-94.48%
303	CONSULTANT	4,550	0	0	$ -	
336	SAFETY & SECURITY - SERVS	37,350	140,000	0	$ (140,000)	-100.00%
430	REPAIR & MAINT SERVICES	125,877	45,940	305,186	$ 259,246	564.31%
432	TECHNOLOGY REPAIRS	0	21,215	5,408	$ (15,807)	-74.51%
530	COMMUNICATION	3,102	87,295	3,000	$ (84,295)	-96.56%
532	COMM - WEB BASED SUBSCRIP	25	559	0	$ (559)	-100.00%
580	TRAVEL	2,557	7,281	3,000	$ (4,281)	-58.80%
610	SUPPLIES	7,195	18,681	3,000	$ (15,681)	-83.94%
611	TECHNOLOGY SUPPLIES	940	228	0	$ (228)	-100.00%
615	EXPENDABLE EQUIPMENT	490	14,473	10,000	$ (4,473)	-30.91%
616	EXPENDABLE COMPUTER EQUIPMENT	0	42,996	0	$ (42,996)	-100.00%
730	EQUIPMENT	0	1	184,000	$ 183,999	19999900.00%
734	COMPUTER EQUIPMENT	327,113	0	0	$ -	
810	DUES AND FEES	2,000	2,240	1,800	$ (440)	-19.64%
	Total	**$ 972,648**	**$ 1,459,133**	**$ 1,344,470**	**$ (114,663)**	**-7.86%**


SAFETY AND SECURITY
FY2025
FY2026
FY2027
$ 400,000
$ 300,000
$ 200,000
$ 100,000
$ -
SAFETY/SECURITY PERSO...
OTHER MGMT PERSONNEL
OTHER SALARIES & COMP
STATE HEALTH INSURANCE
FICA
TEACHER RETIREMENT SY...
OTHER EMPLOYEE BENEFI...
PURCHASED PROF/TECH S...
CONSULTANT
SAFETY & SECURITY - SER...
REPAIR & MAINT SERVICES
TECHNOLOGY REPAIRS
COMMUNICATION
COMM - WEB BASED SUBS...
TRAVEL
SUPPLIES
TECHNOLOGY SUPPLIES
EXPENDABLE EQUIPMENT
EXPENDABLE COMPUTER...
EQUIPMENT
COMPUTER EQUIPMENT
DUES AND FEES
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
113	Sub Cert	$ 3,517	$ -	$ 6,000	$ 6,000	
121	Deputy/Assoc/Asst,Chief	179,327	189,004	199,153	$ 10,149	5.37%
190	Other Mgmt Personnel	0	146,080	154,103	$ 8,023	0.00%
191	Other Admin Personnel	119,504	133,078	0	$ (133,078)	-100.00%
199	Other Salaries & Comp	15,000	21,000	9,000	$ (12,000)	0.00%
210	State Health Ins	44,120	70,560	48,240	$ (22,320)	-31.63%
220	FICA	23,993	35,013	27,024	$ (7,989)	-22.82%
230	TRS	62,097	102,506	78,847	$ (23,659)	-23.08%
290	Other Employee Benefits	0	120	80	$ (40)	0.00%
310	Professional Svcs	204,790	16,000	100,800	$ 84,800	530.00%
441	Rental of Land	0	50,000	0	$ (50,000)	
580	Travel	17,211	5,000	8,000	$ 3,000	60.00%
595	Other Purch Svcs	4,229	5,000	48,618	$ 43,618	872.36%
610	Supplies	11,500	600	600	$ -	0.00%
	Total	**$ 685,289**	**$ 773,961**	**$ 680,465**	**$ (93,496)**	**-12.08%**

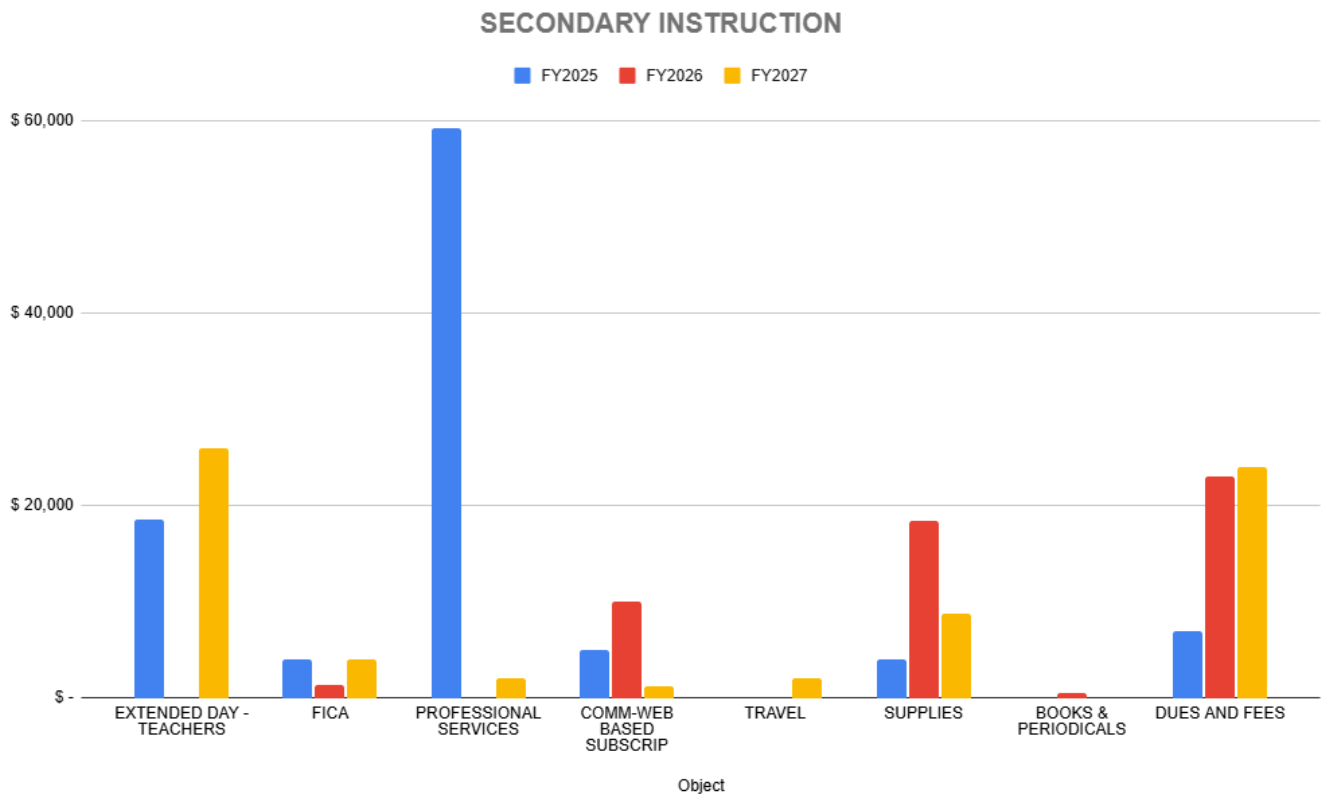

SCHOOL IMPROVEMENT
FY2025
FY2026
FY2027
$ 250,000
$ 200,000
$ 150,000
$ 100,000
$ 50,000
$ -
Sub Cert
Deputy/Asso/Assit,Chief
Other Mgmt Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Ins
FICA
TRS
Other Employee Benefits
Professional Svcs
Rental of Land
Travel
Other Purch Svcs
Supplies
Object

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 plays 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.

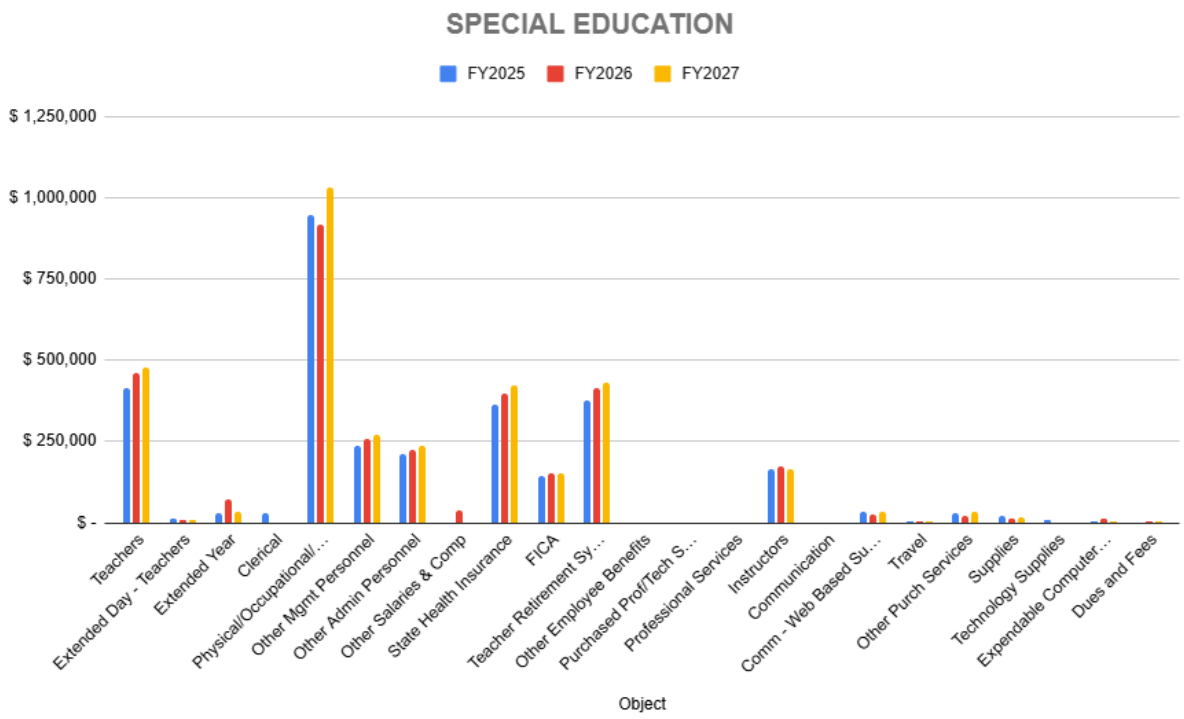
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
115	EXTENDED DAY - TEACHERS	$ 18,500	$ -	$ 26,000	$ 26,000	
220	FICA	4,006	1,367	4,006	$ 2,639	193.02%
310	PROFESSIONAL SERVICES	59,170	0	2,000	$ 2,000	
532	COMM-WEB BASED SUBSCRIP	5,000	10,000	1,240	$ (8,760)	-87.60%
580	TRAVEL	0	0	2,000	$ 2,000	
610	SUPPLIES	4,000	18,450	8,760	$ (9,690)	-52.52%
642	BOOKS & PERIODICALS	0	550	0	$ (550)	-100.00 %
810	DUES AND FEES	7,000	23,000	24,000	$ 1,000	4.35%
	Total	**$ 97,676**	**$ 53,367**	**$ 68,006**	**$ 14,639**	**27.43%**


SECONDARY INSTRUCTION
FY2025
FY2026
FY2027
$ 60,000
$ 40,000
$ 20,000
$ -
EXTENDED DAY - TEACHERS
FICA
PROFESSIONAL SERVICES
COMM-WEB BASED SUBSCRIP
TRAVEL
SUPPLIES
BOOKS & PERIODICALS
DUES AND FEES
Object

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.

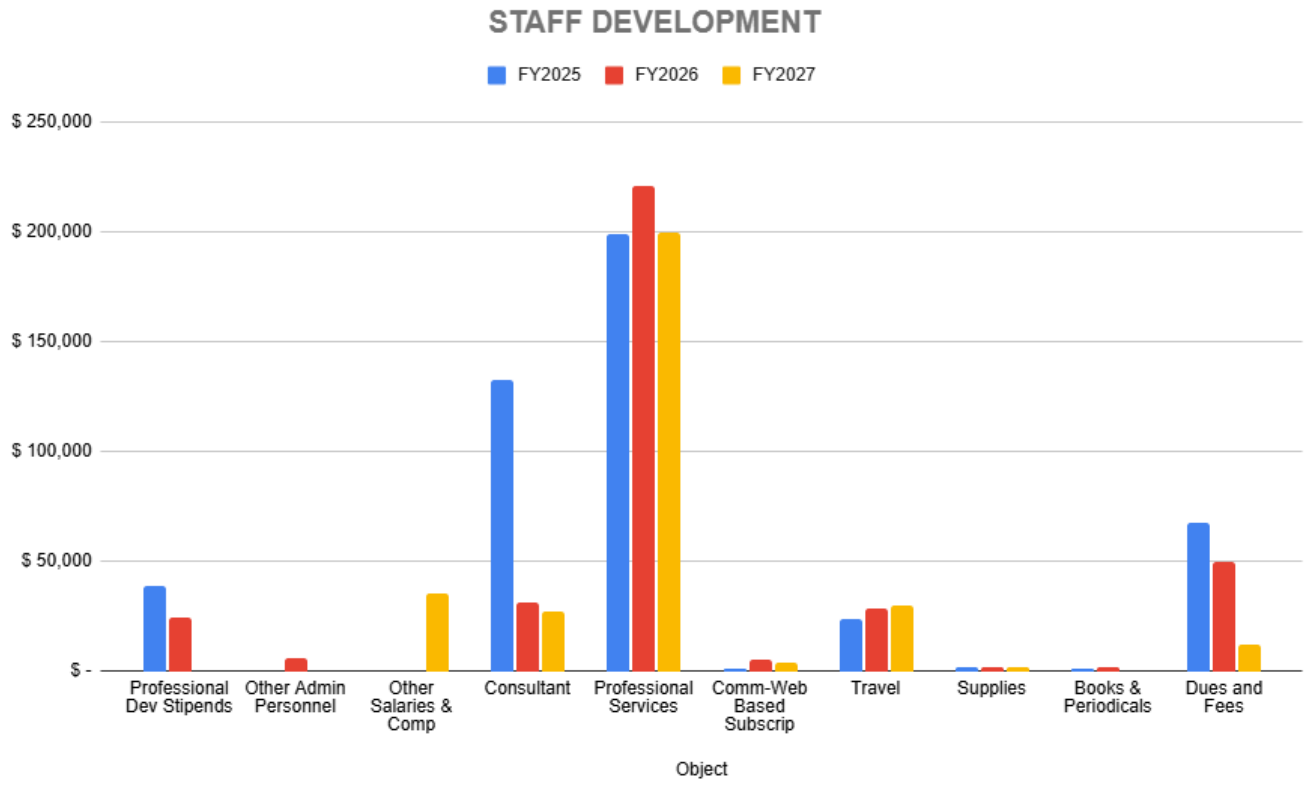
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 415,535	$ 460,530	$ 478,162	$ 17,632	3.83%
115	Extended Day - Teachers	13,912	6,638	6,500	(138)	-2.08%
117	Extended Year	30,234	70,582	35,000	(35,582)	-50.41%
142	Clerical	30,967	0	0	0	
164	Physical/Occupational/ MOB	946,088	917,795	1,031,902	114,107	12.43%
190	Other Mgmt Personnel	236,567	257,147	271,140	13,993	5.44%
191	Other Admin Personnel	210,273	222,805	235,121	12,316	5.53%
199	Other Salaries & Comp		37,000	0	(37,000)	-100.00%
210	State Health Insurance	364,803	396,084	421,924	25,840	6.52%
220	FICA	142,762	150,669	154,249	3,580	2.38%
230	Teacher Retirement System	374,590	414,854	430,382	15,528	3.74%
290	Other Employee Benefits	0	840	820	(20)	-2.42%
300	Purchased Prof/Tech Servs	0	0	535	535	
310	Professional Services	0	0	1,200	1,200	
380	Instructors	166,413	173,084	164,300	(8,784)	-5.07%
530	Communication	0	0	285	285	
532	Comm - Web Based Subscrip	32,859	24,077	34,715	10,638	44.18%
580	Travel	5,334	6,156	5,000	(1,156)	-18.78%
595	Other Purch Services	30,000	20,528	32,450	11,923	58.08%
610	Supplies	22,433	11,700	18,765	7,065	60.38%
611	Technology Supplies	7,895	0	0	0	
616	Expendable Computer Equip	2,917	10,693	2,500	(8,193)	-76.62%
810	Dues and Fees	204	5,706	5,000	(706)	-12.37%
	Total	**$ 3,033,784**	**$ 3,186,886**	**$ 3,329,949**	**$ 143,063**	**4.49%**


SPECIAL EDUCATION
FY2025
FY2026
FY2027
$ 1,250,000
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Teachers
Extended Day - Teachers
Extended Year
Clerical
Physical/Occupational/...
Other Mgmt Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement Sy...
Other Employee Benefits
Purchased Prof/Tech S...
Professional Services
Instructors
Communication
Comm - Web Based Su...
Travel
Other Purch Services
Supplies
Technology Supplies
Expendable Computer...
Dues and Fees
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
116	Professional Dev Stipends	$ 39,000	$ 24,000	$ -	$ (24,000)	-100.00%
191	Other Admin Personnel	0	6,000	0	$ (6,000)	-100.00%
199	Other Salaries & Comp	0	0	35,000	$ 35,000	
303	Consultant	132,337	31,180	27,000	$ (4,180)	-13.41%
310	Professional Services	199,000	220,916	200,000	$ (20,916)	-9.47%
532	Comm-Web Based Subscrip	1,020	4,820	3,977	$ (843)	-17.49%
580	Travel	23,600	28,250	29,850	$ 1,600	5.66%
610	Supplies	1,514	2,000	2,000	$ -	0.00%
642	Books & Periodicals	832	2,000	0	$ (2,000)	-100.00%
810	Dues and Fees	67,404	50,000	12,023	$ (37,977)	-75.95%
	Total	**$ 464,707**	**$ 369,166**	**$ 309,850**	**$ (59,316)**	**-16.07%**



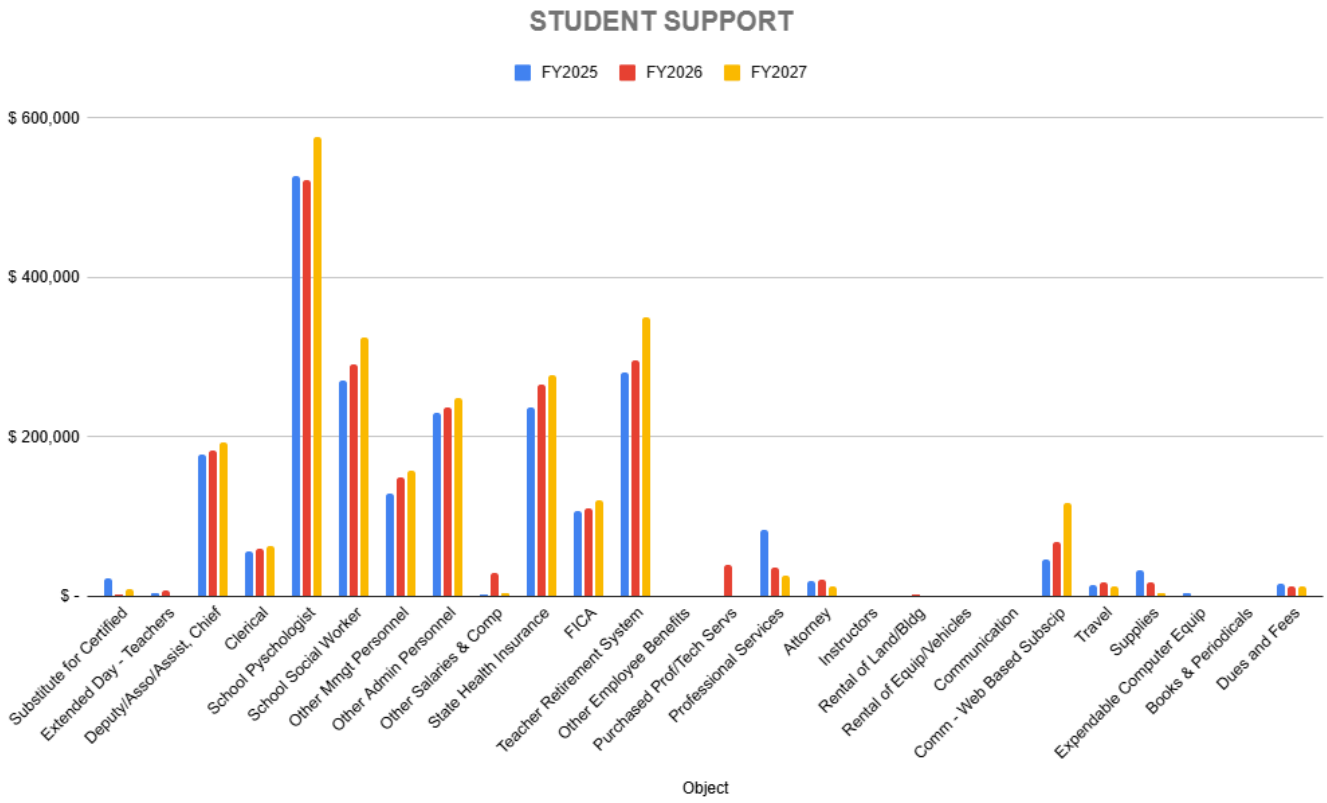
Student Support

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.

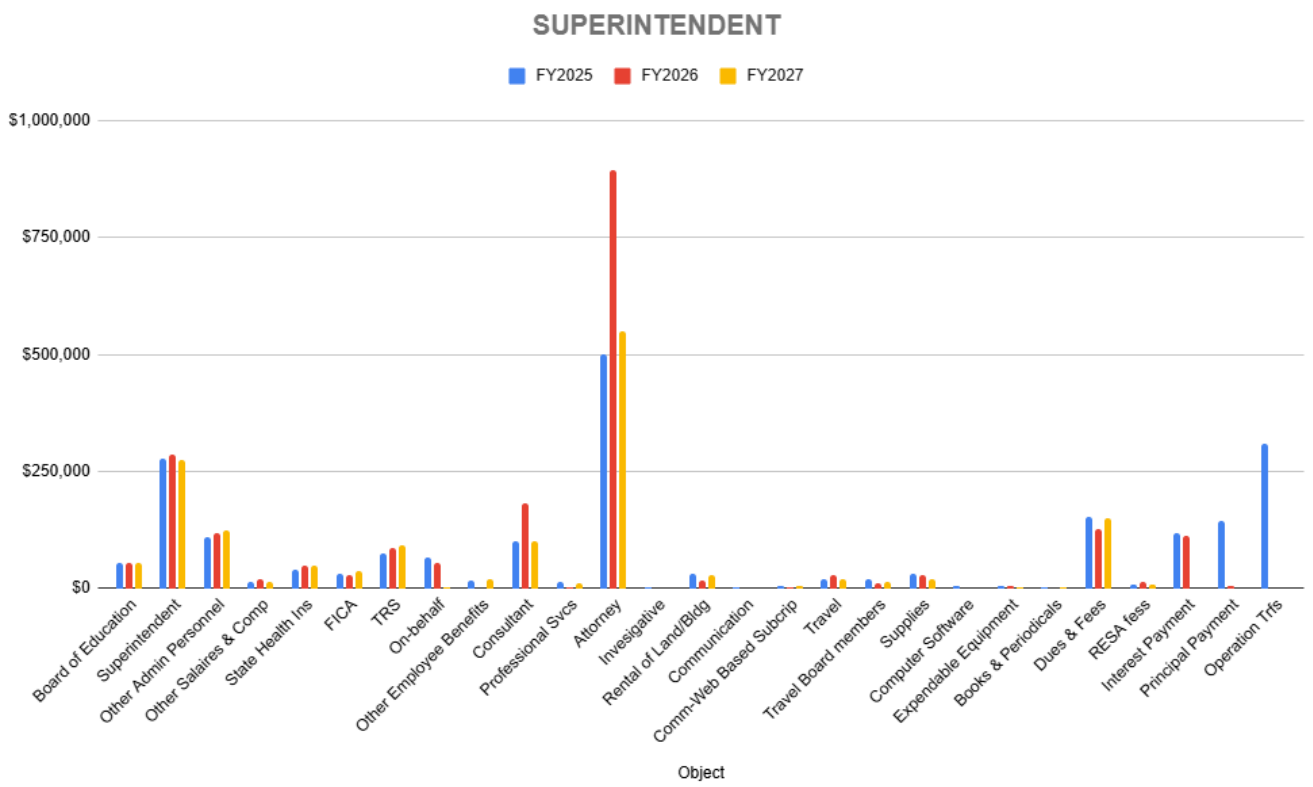
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
113	Substitute for Certified	$ 23,400	$ 3,000	$ 9,000	$ 6,000	200.00%
115	Extended Day - Teachers	3,940	7,102	750	$ (6,352)	-89.44%
121	Deputy/Asso/Assist, Chief	178,499	183,854	193,725	$ 9,871	5.37%
142	Clerical	56,270	59,348	62,592	$ 3,244	5.47%
174	School Pyschologist	528,037	522,341	576,054	$ 53,712	10.28%
176	School Social Worker	270,093	291,670	325,635	$ 33,965	11.64%
190	Other Mmgt Personnel	128,528	149,615	157,827	$ 8,212	5.49%
191	Other Admin Personnel	230,686	236,634	249,521	$ 12,887	5.45%
199	Other Salaries & Comp	3,000	29,500	4,500	$ (25,000)	-84.75%
210	State Health Insurance	237,363	265,635	277,380	$ 11,745	4.42%
220	FICA	106,497	110,949	119,750	$ 8,801	7.93%
230	Teacher Retirement System	280,813	295,895	349,387	$ 53,492	18.08%
290	Other Employee Benefits	0	592	552	$ (40)	-6.76%
300	Purchased Prof/Tech Servs	0	40,000	0	$ (40,000)	-100.00 %
310	Professional Services	84,000	35,743	25,334	$ (10,409)	-29.12%
340	Attorney	18,875	21,000	12,000	$ (9,000)	-42.86%
380	Instructors	0	300	800	$ 500	166.67%
441	Rental of Land/Bldg	0	3,000	0	$ (3,000)	-100.00 %
442	Rental of Equip/Vehicles	189	754	400	$ (354)	-46.95%
530	Communication	150	80	0	$ (80)	-100.00 %
532	Comm - Web Based Subscip	46,450	67,400	116,507	$ 49,107	72.86%
580	Travel	15,000	17,700	12,000	$ (5,700)	-32.20%
610	Supplies	32,214	17,413	3,700	$ (13,713)	-78.75%
616	Expendable Computer Equip	3,407	1,400	1,400	$ -	0.00%
642	Books & Periodicals	750	0	0	$ -	
810	Dues and Fees	15,630	12,000	12,000	$ -	0.00%
	Total	**$ 2,263,791**	**$ 2,372,926**	**$ 2,510,813**	**$ 137,887**	**5.81%**


STUDENT SUPPORT
FY2025
FY2026
FY2027
$ 600,000
$ 400,000
$ 200,000
$ -
Substitute for Certified
Extended Day - Teachers
Deputy/Asso/Assist. Chief
Clerical
School Pyschologist
School Social Worker
Other Mmgt Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Purchased Prof/Tech Servs
Professional Services
Attorney
Instructors
Rental of Land/Bldg
Rental of Equip/Vehicles
Communication
Comm - Web Based Subscip
Travel
Supplies
Expendable Computer Equip
Books & Periodicals
Dues and Fees
Object

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.

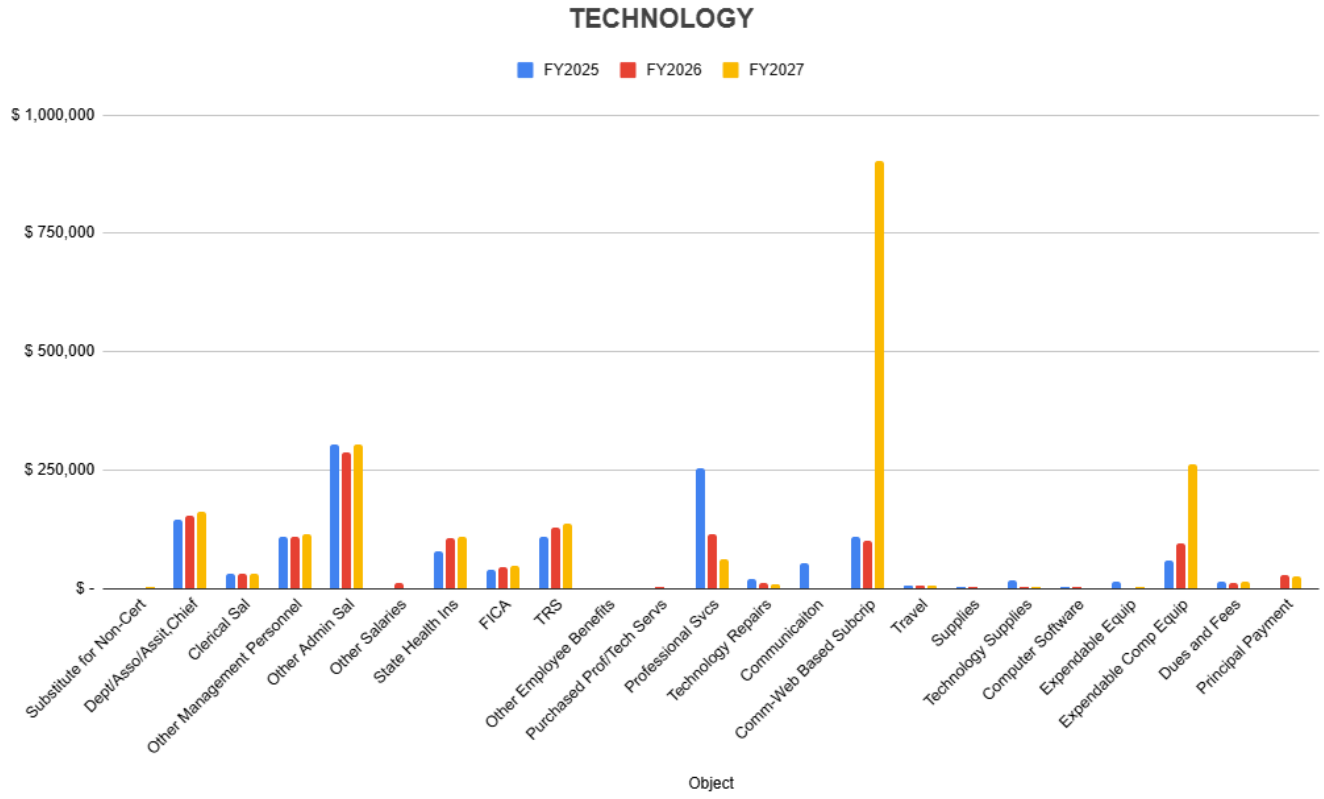
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
111	Board of Education	$ 54,900	$ 54,900	54,900	$ -	0.00%
120	Superintendent	277,333	285,653	273,156	$ (12,497)	-4.37%
191	Other Admin Personnel	109,893	118,285	124,815	$ 6,530	5.52%
199	Other Salaries & Comp	13,404	20,404	13,404	$ (7,000)	-34.31%
210	State Health Ins	38,840	48,020	48,240	$ 220	0.46%
220	FICA	31,227	28,201	35,670	$ 7,469	26.48%
230	TRS	73,414	86,548	91,819	$ 5,271	6.09%
270	On-behalf	64,000	54,574	2,000	$ (52,574)	-96.34%
290	Other Employee Benefits	17,500	151	17,580	$ 17,429	11564.79%
303	Consultant	100,543	182,400	100,000	$ (82,400)	-45.18%
310	Professional Svcs	14,048	2,000	11,000	$ 9,000	450.00%
340	Attorney	500,937	894,656	550,000	$ (344,656)	-38.52%
353	Invesigative	2,500	0	0	$ -	
441	Rental of Land/Bldg	29,700	15,279	29,000	$ 13,721	89.80%
530	Communication	2,268	0	0	$ -	
532	Comm-Web Based Subscript	5,000	2,700	5,000	$ 2,300	85.19%
580	Travel	19,641	28,000	18,000	$ (10,000)	-35.71%
585	Travel Board Members	18,570	10,500	12,000	$ 1,500	14.29%
610	Supplies	30,286	26,684	20,000	$ (6,684)	-25.05%
612	Computer Software	3,362	0	0	$ -	
615	Expendable Equipment	4,868	3,245	2,000	$ (1,245)	-38.37%
642	Books & Periodicals	1,876	100	1,500	$ 1,400	1400.00%
810	Dues & Fees	153,354	126,319	150,000	$ 23,681	18.75%
812	RESA fess	6,847	13,688	6,844	$ (6,844)	-50.00%
830	Interest Payment	117,492	112,882	0	$ (112,882)	-100.00%
831	Principal Payment	142,566	4,113	0	$ (4,113)	-100.00%
930	Operating Trfs	309,538	0	0	$ -	
	Total	**$ 2,143,906.25**	**$ 2,119,302.96**	**$ 1,566,927.94**	**$ (552,375.02)**	**-26.06%**


SUPERINTENDENT
FY2025
FY2026
FY2027
$1,000,000
$750,000
$500,000
$250,000
$0
Board of Education
Superintendent
Other Admin Personnel
Other Salaires & Comp
State Health Ins
FICA
TRS
On-behalf
Other Employee Benefits
Consultant
Professional Svcs
Attorney
Invesigative
Rental of Land/Bldg
Communication
Comm-Web Based Subcrip
Travel
Travel Board members
Supplies
Computer Software
Expendable Equipment
Books & Periodicals
Dues & Fees
RESA fess
Interest Payment
Principal Payment
Operation Trfs
Object

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.

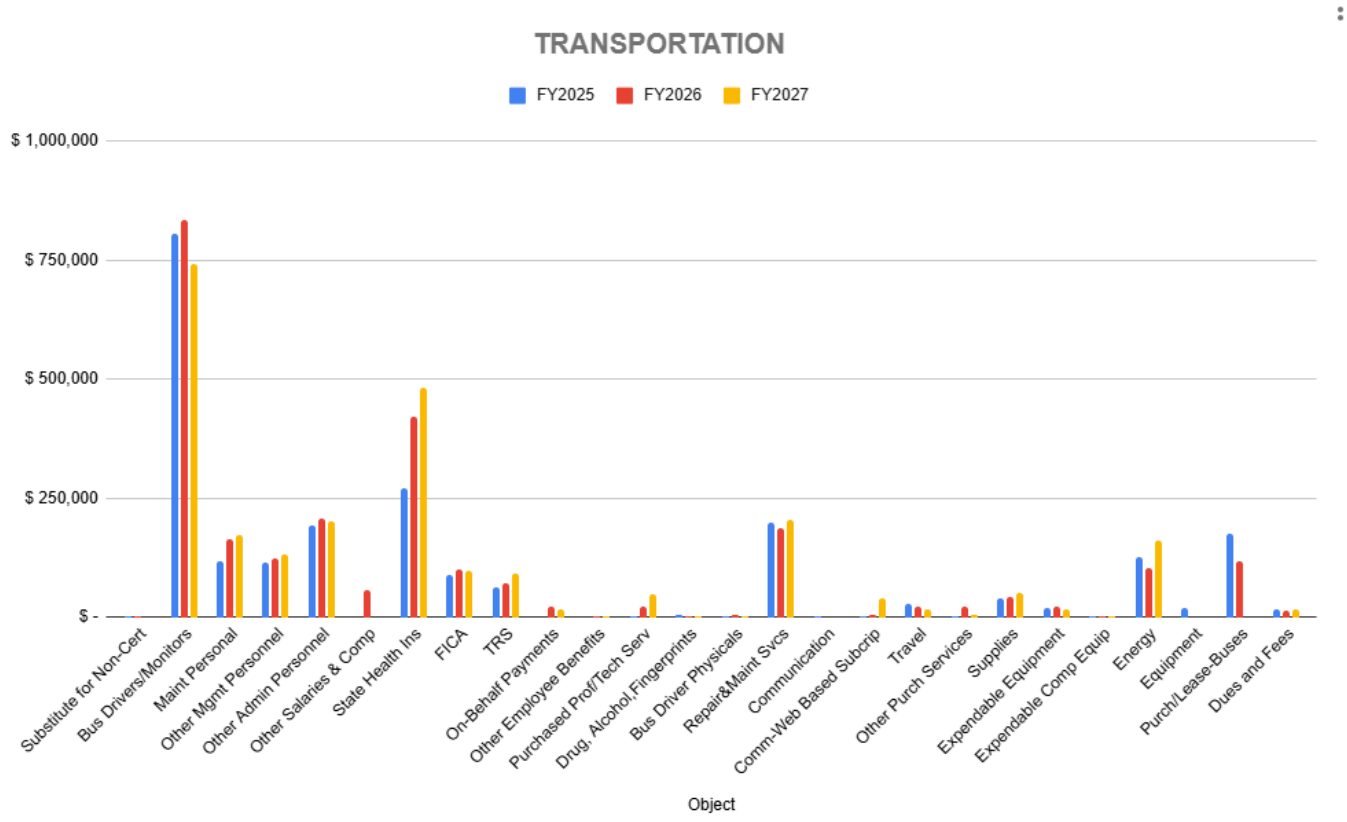
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
114	Substitute for Non-Cert	$ 8	$ -	$ 2,938	$ 2,938	
121	Dept/Assoc/Asst,Chief	146,345	154,448	162,993	8,545	5.53%
142	Clerical Sal	29,500	30,385	31,296	912	3.00%
190	Other Management Personnel	109,634	109,634	115,685	6,051	0.00%
191	Other Admin Sal	305,109	287,766	303,629	15,863	5.51%
199	Other Salaries	500	12,500	400	(12,100)	-96.80%
210	State Health Ins	77,183	105,840	108,540	2,700	2.55%
220	FICA	38,722	44,324	46,941	2,617	5.90%
230	TRS	110,139	127,567	136,956	9,389	7.36%
290	Other Employee Benefits	0	220	220	0	0.00%
300	Purchased Prof/Tech Servs	0	1,500	0	(1,500)	0.00%
310	Professional Svcs	253,487	114,195	60,000	(54,195)	-47.46%
432	Technology Repairs	20,530	10,222	7,150	(3,072)	-30.05%
530	Communicaiton	52,896	0	0	0	
532	Comm-Web Based Subcrip	108,603	101,715	903,363	801,648	788.13%
580	Travel	7,000	4,424	7,000	2,576	58.23%
610	Supplies	3,700	2,156	700	(1,456)	-67.53%
611	Technology Supplies	16,095	2,965	1,500	(1,465)	-49.41%
612	Computer Software	2,176	2,641	0	(2,641)	-100.00%
615	Expendable Equip	14,987	0	2,000	2,000	0.00%
616	Expendable Comp Equip	57,651	96,160	261,280	165,120	171.71%
810	Dues and Fees	13,244	11,749	15,000	3,251	27.67%
831	Principal Payment	0	26,923	26,398	(525)	-1.95%
	Total	**$ 1,367,509**	**$ 1,247,334**	**$ 2,193,988**	**$ 946,655**	**75.89%**


TECHNOLOGY
FY2025
FY2026
FY2027
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Substitute for Non-Cert
Dept/Asso/Assit.Chief
Clerical Sal
Other Management Personnel
Other Admin Sal
Other Salaries
State Health Ins
FICA
TRS
Other Employee Benefits
Purchased Prof/Tech Servs
Professional Svcs
Technology Repairs
Communicaiton
Comm-Web Based Subcrip
Travel
Supplies
Technology Supplies
Computer Software
Expendable Equip
Expendable Comp Equip
Dues and Fees
Principal Payment
Object

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.

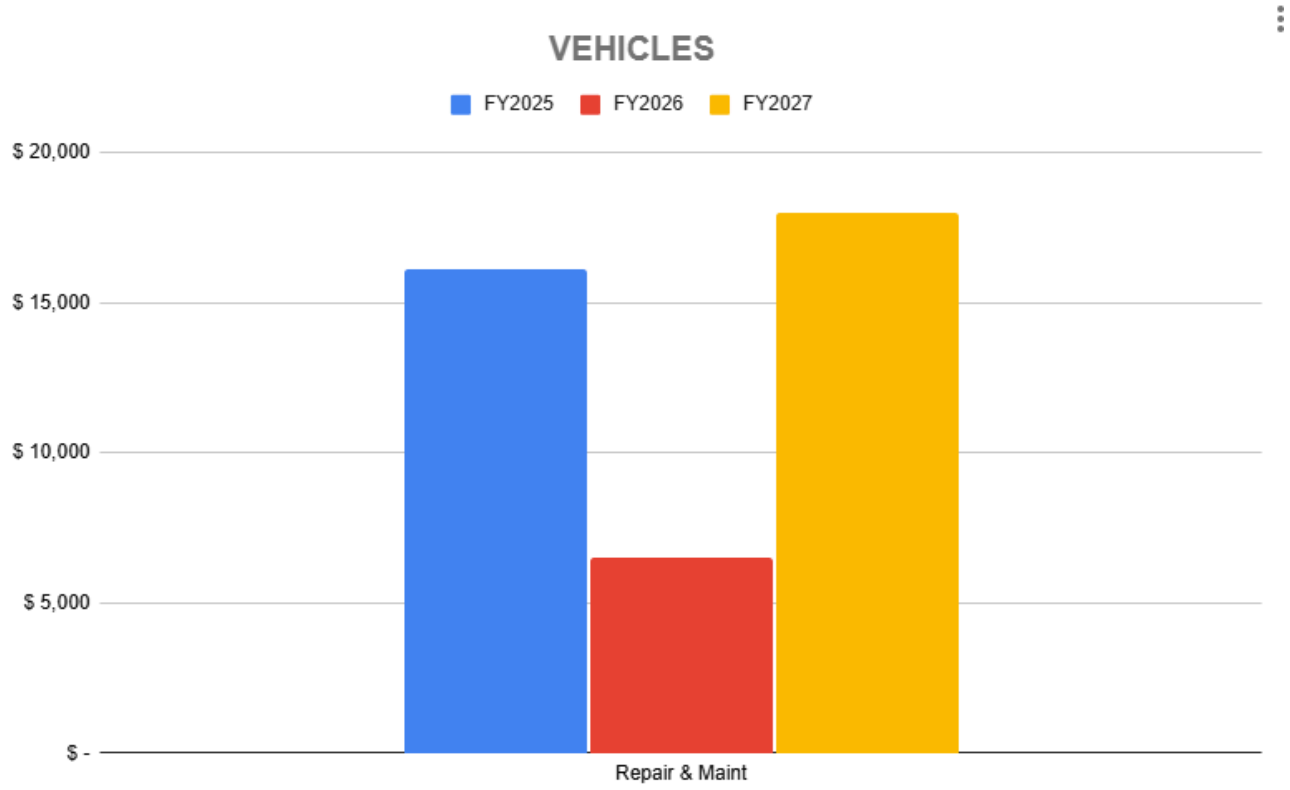
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
114	Substitute for Non-Cert	$ 300	$ 1,500	$ -	$ (1,500)	-100.00%
180	Bus Drivers/Monitors	806,232	834,469	742,691	$ (91,778)	-11.00%
181	Maint Personal	117,932	163,879	173,367	$ 9,488	5.79%
190	Other Mgmt Personnel	113,858	123,749	130,586	$ 6,837	5.52%
191	Other Admin Personnel	193,745	206,545	202,029	$ (4,516)	-2.19%
199	Other Salaries & Comp	0	56,000	0	$ (56,000)	-100.00%
210	State Health Ins	271,233	419,656	482,400	$ 62,744	14.95%
220	FICA	89,007	99,771	95,523	$ (4,248)	-4.26%
230	TRS	62,748	70,720	90,998	$ 20,277	28.67%
270	On-Behalf Payments	0	21,599	16,000	$ (5,599)	-25.92%
290	Other Employee Benefits	0	1,080	1,200	$ 120	11.11%
300	Purchased Prof/Tech Serv	2,800	22,110	47,800	$ 25,690	116.19%
332	Drug, Alcohol, Fingerprints	3,250	195	1,313	$ 1,118	573.33%
334	Bus Driver Physicals	1,814	3,404	1,904	$ (1,500)	-44.07%
430	Repair & Maint Svcs	196,957	186,770	205,299	$ 18,529	9.92%
530	Communication	1,000	0	0	$ -	
532	Comm-Web Based Subscript	1,500	5,622	40,500	$ 34,878	620.38%
580	Travel	28,600	22,622	14,600	$ (8,022)	-35.46%
595	Other Purch Services	2,500	20,500	5,000	$ (15,500)	-75.61%
610	Supplies	37,747	43,056	51,325	$ 8,269	19.21%
615	Expendable Equipment	18,048	22,474	14,953	$ (7,521)	-33.46%
616	Expendable Comp Equip	432	1,110	1,500	$ 390	35.13%
620	Energy	125,700	103,841	160,770	$ 56,929	54.82%
730	Equipment	19,656	0	0	$ -	
732	Purch/Lease-Buses	176,220	116,900	0	$ (116,900)	-100.00%
810	Dues and Fees	14,727	12,075	15,027	$ 2,952	24.45%
	Total	**$ 2,286,007**	**$ 2,559,647**	**$ 2,494,785**	**$ (64,862)**	**-2.53%**


TRANSPORTATION
FY2025
FY2026
FY2027
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Substitute for Non-Cert
Bus Drivers/Monitors
Maint Personal
Other Mgmt Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Ins
FICA
TRS
On-Behalf Payments
Other Employee Benefits
Purchased Prof/Tech Serv
Drug, Alcohol,Fingerprints
Bus Driver Physicals
Repair&Maint Svcs
Communication
Comm-Web Based Subcrip
Travel
Other Purch Services
Supplies
Expendable Equipment
Expendable Comp Equip
Energy
Equipment
Purch/Lease-Buses
Dues and Fees
Object

Vehicles

CSD uses its vehicle budget to ensure that all district vehicles are safe to drive and are well maintained.

Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
430	Repair & Maint	$ 16,135	$ 6,525	$ 18,000	$ 11,475	175.85%
	Total	**$ 16,135**	**$ 6,525**	**$ 18,000**	**$ 11,475**	**175.85%**



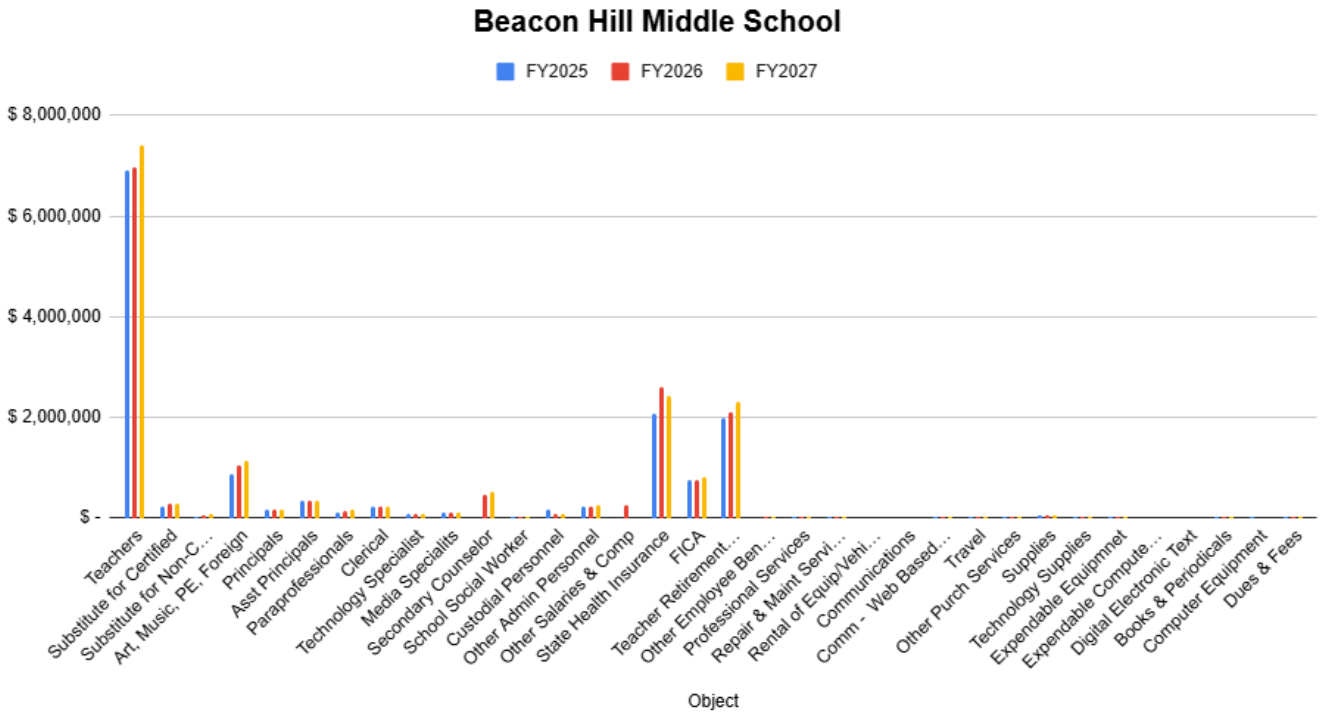
Beacon Hill Middle School

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 6,899,178	$ 6,974,807	$ 7,419,710	$ 444,903	6.38%
113	Substitute for Certified	223,976	275,173	269,125	$ (6,048)	-2.20%
114	Substitute for Non-Certified	26,175	33,526	71,364	$ 37,838	112.86%
118	Art, Music, PE, Foreign	878,229	1,041,956	1,126,694	$ 84,738	8.13%
130	Principals	152,370	149,615	157,827	$ 8,212	5.49%
131	Asst Principals	349,639	332,381	350,433	$ 18,052	5.43%
140	Paraprofessionals	105,794	148,937	165,986	$ 17,049	11.45%
142	Clerical	232,906	219,406	229,044	$ 9,638	4.39%
161	Technology Specialist	67,019	71,791	73,945	$ 2,154	3.00%
165	Media Specialits	92,424	93,113	96,191	$ 3,078	3.31%
173	Secondary Counselor	0	465,051	526,736	$ 61,685	13.26%
176	School Social Worker	12,988	13,610	14,295	$ 685	5.03%
186	Custodial Personnel	159,360	86,237	90,267	$ 4,030	4.67%
191	Other Admin Personnel	220,863	232,816	240,463	$ 7,647	3.28%
199	Other Salaries & Comp	0	259,000		$ (259,000)	-100.00%
210	State Health Insurance	2,080,987	2,602,266	2,415,600	$ (186,666)	-7.17%
220	FICA	753,192	757,629	802,607	$ 44,978	5.94%
230	Teacher Retirement System	1,970,244	2,104,558	2,309,807	$ 205,250	9.75%
290	Other Employee Benefits	0	5,084	5,084	$ (0)	-0.01%
310	Professional Services	2,839	14,965	11,330	$ (3,635)	-24.29%
430	Repair & Maint Services	6,201	6,278	8,000	$ 1,722	27.43%
442	Rental of Equip/Vehicles	0	1,500	0	$ (1,500)	-100.00%
530	Communications	0	0	1,000	$ 1,000	
532	Comm - Web Based Subscrip	31,511	27,606	27,760	$ 154	0.56%
580	Travel	9,000	20,265	4,000	$ (16,265)	-80.26%
595	Other Purch Services	7,000	2,833	6,585	$ 3,752	132.43%
610	Supplies	55,810	56,195	35,236	$ (20,959)	-37.30%
611	Technology Supplies	5,439	6,845	24,500	$ 17,655	257.92%
615	Expendable Equipmnet	12,831	23,047	13,119	$ (9,928)	-43.08%
616	Expendable Computer Equip	0	0	700	$ 700	
640	Digital Electronic Text	0	800	800	$ -	0.00%
642	Books & Periodicals	18,328	9,263	19,630	$ 10,367	111.91%
734	Computer Equipment	14,688	0		$ -	
810	Dues & Fees	10,277	7,357	17,440	$ 10,083	137.04%
	Total	**$ 14,399,269**	**$ 16,043,911**	**$ 16,535,279**	**$ 491,368**	**3.06%**


Beacon Hill Middle School
FY2025
FY2026
FY2027
$ 8,000,000
$ 6,000,000
$ 4,000,000
$ 2,000,000
$ -
Teachers
Substitute for Certified
Substitute for Non-C...
Art, Music, PE, Foreign
Principals
Asst Principals
Paraprofessionals
Clerical
Technology Specialist
Media Specialits
Secondary Counselor
School Social Worker
Custodial Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement...
Other Employee Ben...
Professional Services
Repair & Maint Servi...
Rental of Equip/Vehi...
Communications
Comm - Web Based...
Travel
Other Purch Services
Supplies
Technology Supplies
Expendable Equipmnet
Expendable Compute...
Digital Electronic Text
Books & Periodicals
Computer Equipment
Dues & Fees
Object

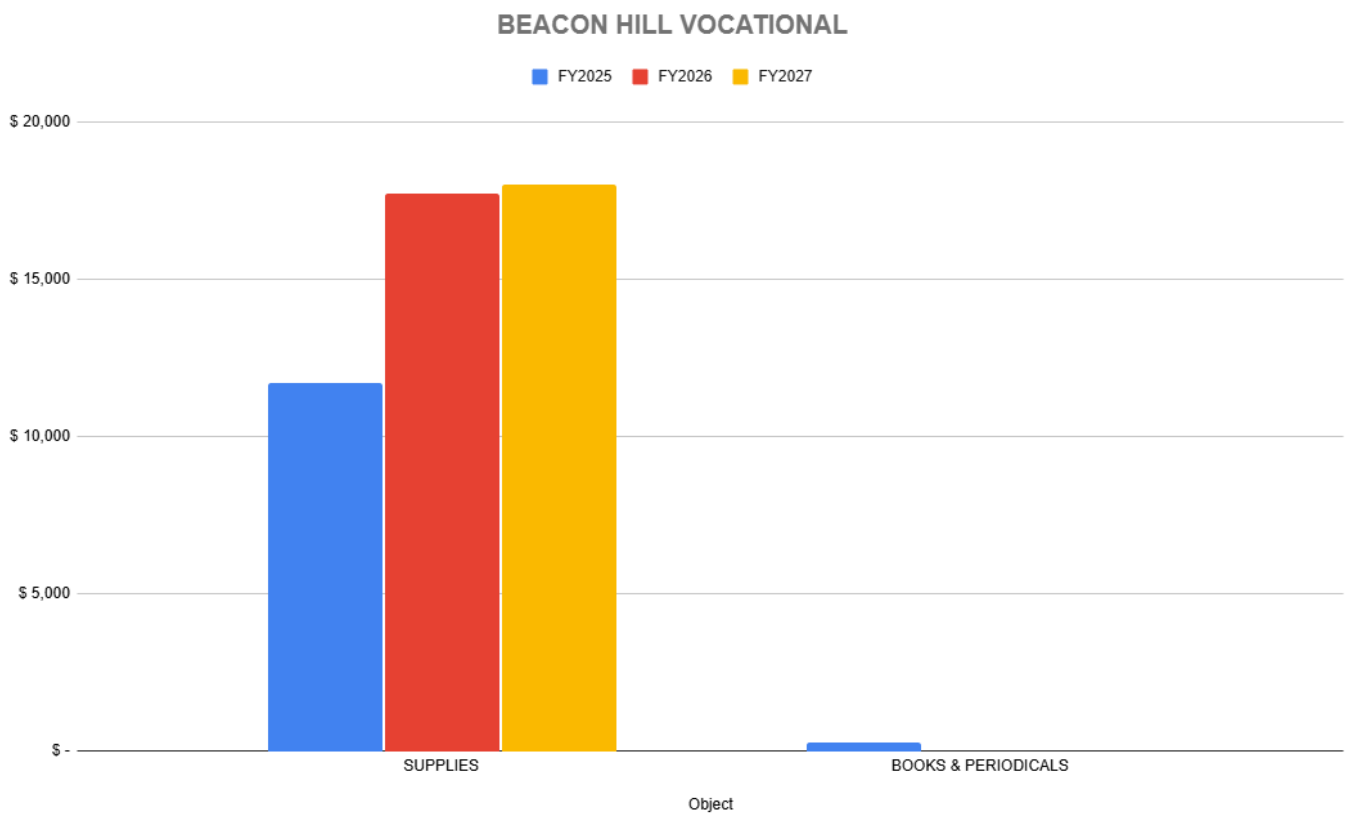
Beacon Hill Vocational

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	FY2025	FY2026	FY2027	Diff	Percent Change
610	SUPPLIES	$ 11,702	$ 17,702	$ 18,000	$ 298	1.68%
642	BOOKS & PERIODICALS	250	0	0	$ -	
	Total	**$ 11,952**	**$ 17,702**	**$ 18,000**	**$ 298**	**1.68%**


BEACON HILL VOCATIONAL
FY2025
FY2026
FY2027
$ 20,000
$ 15,000
$ 10,000
$ 5,000
$ -
SUPPLIES
BOOKS & PERIODICALS
Object

Clairemont Elementary School

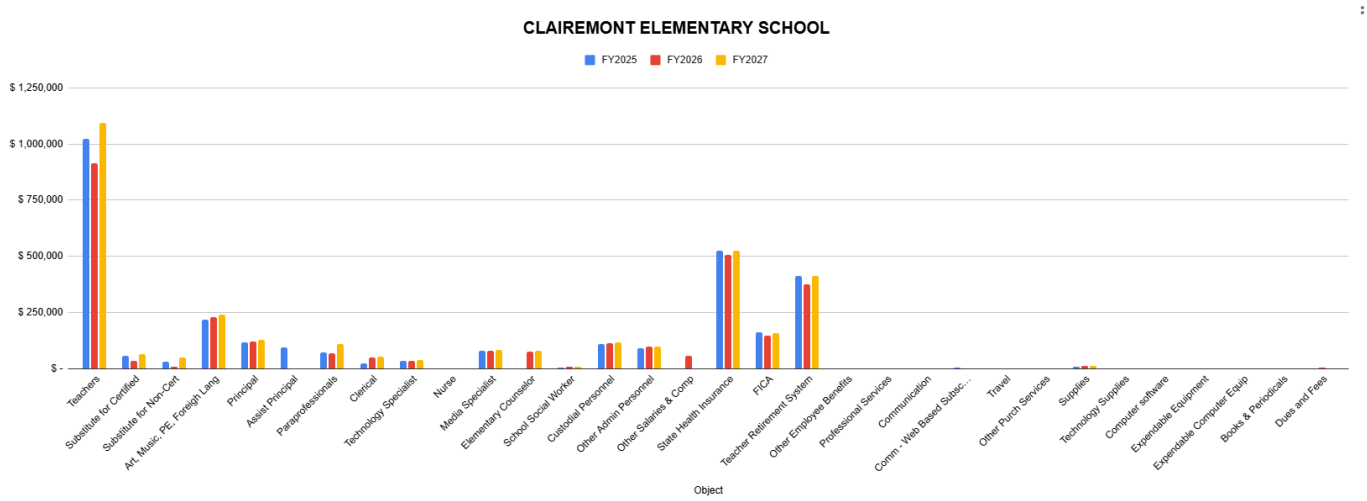
Nestled within the Great Lakes neighborhood of Decatur and serving a student body of 144, Clairemont Elementary School is surrounded by neighborhood homes. There have been changes since Clairemont was built in 1936. In 1951 a lunchroom and two classrooms were added. In 2001 a renovation of Clairemont 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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 1,024,037	$ 914,826	$ 1,094,058	$ 179,232	19.59%
113	Substitute for Certified	57,289	35,378	63,445	$ 28,068	79.34%
114	Substitute for Non-Cert	30,303	7,403	48,125	$ 40,722	550.11%
118	Art, Music, PE, Foreigh Lang	217,566	228,291	240,277	$ 11,986	5.25%
130	Principal	115,680	122,021	128,704	$ 6,683	5.48%
131	Assist Principal	93,524	0	0	$ -	
140	Paraprofessionals	71,218	69,002	107,690	$ 38,688	56.07%
142	Clerical	24,615	49,548	53,059	$ 3,511	7.09%
161	Technology Specialist	33,510	35,896	36,973	$ 1,077	3.00%
163	Nurse	0	0	0	$ -	0.00%
165	Media Specialist	77,784	78,664	82,754	$ 4,090	5.20%
172	Elementary Counselor	0	75,860	80,453	$ 4,593	6.05%
176	School Social Worker	6,494	6,805	7,148	$ 343	5.03%
186	Custodial Personnel	108,630	111,888	115,245	$ 3,357	3.00%
191	Other Admin Personnel	90,875	96,535	100,064	$ 3,529	3.66%
199	Other Salaries & Comp	0	59,000	0	$ (59,000)	0.00%
210	State Health Insurance	525,770	504,450	523,404	$ 18,954	3.76%
220	FICA	160,566	148,615	156,551	$ 7,936	5.34%
230	Teacher Retirement System	413,578	373,597	412,468	$ 38,871	10.40%
290	Other Employee Benefits	0	1,072	1,152	$ 80	0.00%
310	Professional Services	375	600	600	$ -	0.00%
530	Communication	1	0	0	$ -	
532	Comm - Web Based Subscrip	4,092	449	830	$ 381	0.00%
580	Travel	2,792	2,584	965	$ (1,619)	-62.65%
595	Other Purch Services	526	1,000	1,000	$ -	0.00%
610	Supplies	7,146	10,920	10,420	$ (500)	-4.58%
611	Technology Supplies	574	165	1,000	$ 835	506.46%
612	Computer software	0	0	0	$ -	0.00%
615	Expendable Equipment	758	0	0	$ -	
616	Expendable Computer Equip	408	0	0	$ -	
642	Books & Periodicals	510	1,141	2,000	$ 859	75.32%
810	Dues and Fees	2,683	3,256	295	$ (2,961)	-90.94%
	Total	**$ 3,071,303**	**$ 2,938,965**	**$ 3,268,679**	**$ 329,714**	**11.2%**


CLAIREMONT ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 1,250,000
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Art, Music, PE, Foreign Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Technology Specialist
Nurse
Media Specialist
Elementary Counselor
School Social Worker
Custodial Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Professional Services
Communication
Comm - Web Based Subsc...
Travel
Other Purch Services
Supplies
Technology Supplies
Computer software
Expendable Equipment
Expendable Computer Equip
Books & Periodicals
Dues and Fees
Object

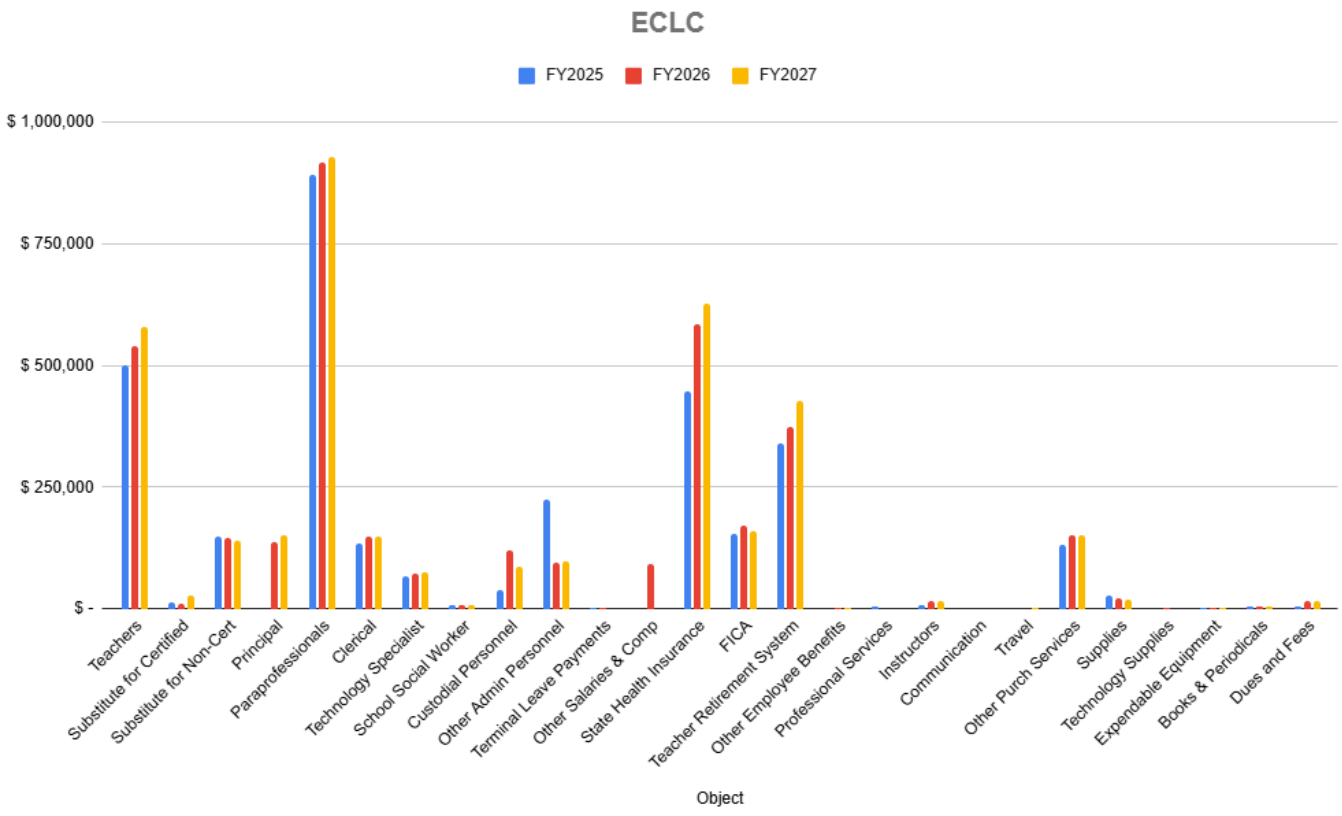
College Heights Early Childhood Learning Center

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 499,712	$ 539,623	$ 577,813	$ 38,190	7.08%
113	Substitute for Certified	13,013	10,801	26,150	$ 15,349	142.10%
114	Substitute for Non-Cert	149,097	144,288	140,000	$ (4,288)	-2.97%
130	Principal	0	137,705	152,075	$ 14,370	0.00%
140	Paraprofessionals	891,057	917,446	928,467	$ 11,021	1.20%
142	Clerical	134,034	147,757	147,840	$ 83	0.06%
161	Technology Specialist	67,019	71,791	73,945	$ 2,154	3.00%
176	School Social Worker	6,494	6,805	7,148	$ 343	5.03%
186	Custodial Personnel	38,206	121,659	87,868	$ (33,791)	-27.78%
191	Other Admin Personnel	225,352	94,976	98,455	$ 3,479	3.66%
195	Terminal Leave Payments	3,538	2,367	0	$ (2,367)	0.00%
199	Other Salaries & Comp	0	93,000	0	$ (93,000)	0.00%
210	State Health Insurance	445,671	585,555	626,940	$ 41,385	7.07%
220	FICA	154,403	170,893	158,631	$ (12,262)	-7.18%
230	Teacher Retirement System	340,222	374,012	426,711	$ 52,699	14.09%
290	Other Employee Benefits	0	1,744	1,744	$ -	0.00%
310	Professional Services	4,531	345	300	$ (45)	-13.04%
380	Instructors	7,826	16,300	16,728	$ 428	2.63%
530	Communication	1	0	0	$ -	
580	Travel	112	0	1,000	$ 1,000	
595	Other Purch Services	131,162	151,897	151,797	$ (100)	-0.07%
610	Supplies	26,265	21,906	20,124	$ (1,782)	-8.13%
611	Technology Supplies	619	796	725	$ (71)	-8.92%
615	Expendable Equipment	3,135	2,816	3,000	$ 184	6.53%
642	Books & Periodicals	5,602	3,809	4,100	$ 291	7.64%
810	Dues and Fees	4,971	17,478	17,100	$ (378)	-2.16%
	Total	**$ 3,152,041**	**$ 3,635,770**	**$ 3,668,661**	**$ 32,891**	**0.90%**


ECLC
FY2025
FY2026
FY2027
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Principal
Paraprofessionals
Clerical
Technology Specialist
School Social Worker
Custodial Personnel
Other Admin Personnel
Terminal Leave Payments
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Professional Services
Instructors
Communication
Travel
Other Purch Services
Supplies
Technology Supplies
Expendable Equipment
Books & Periodicals
Dues and Fees
Object

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.

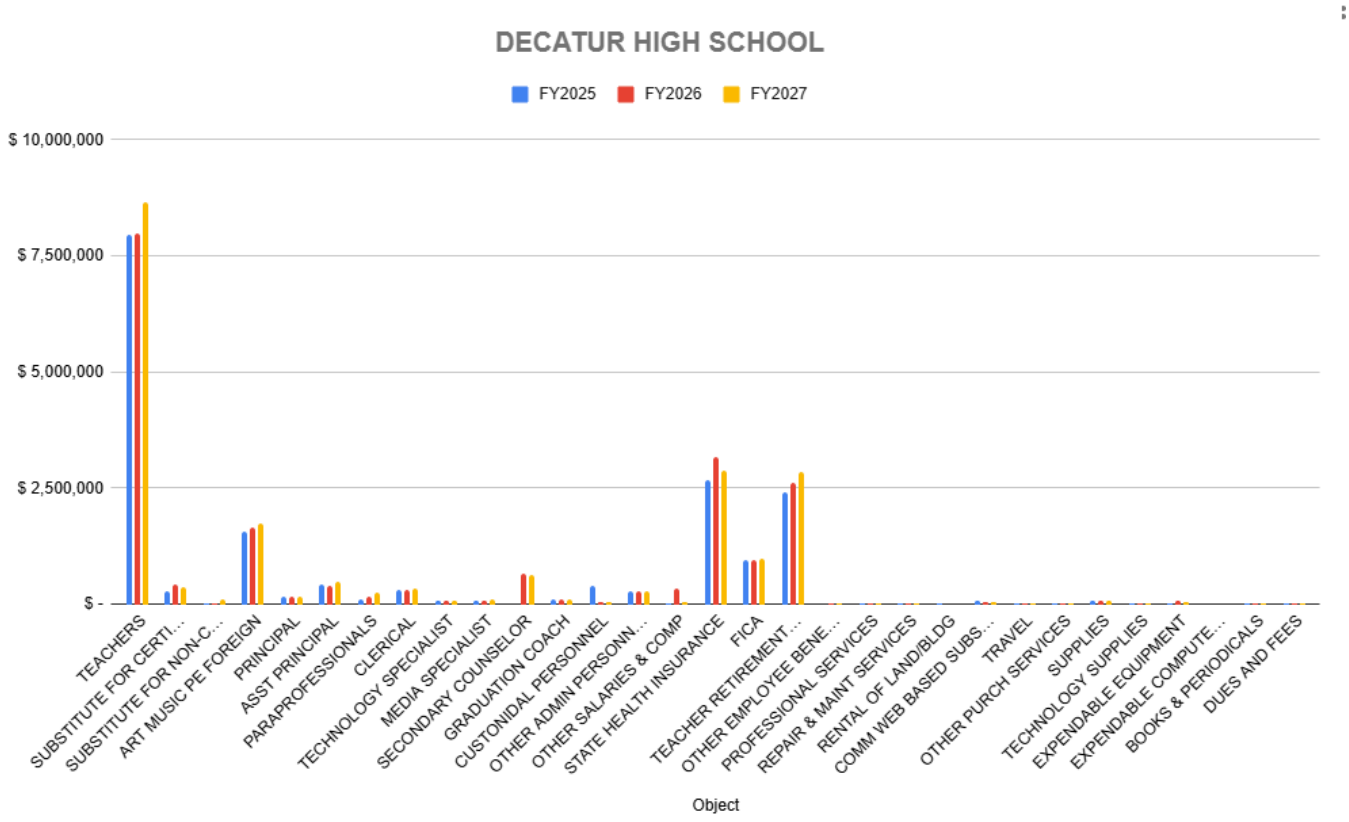
Vision

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.

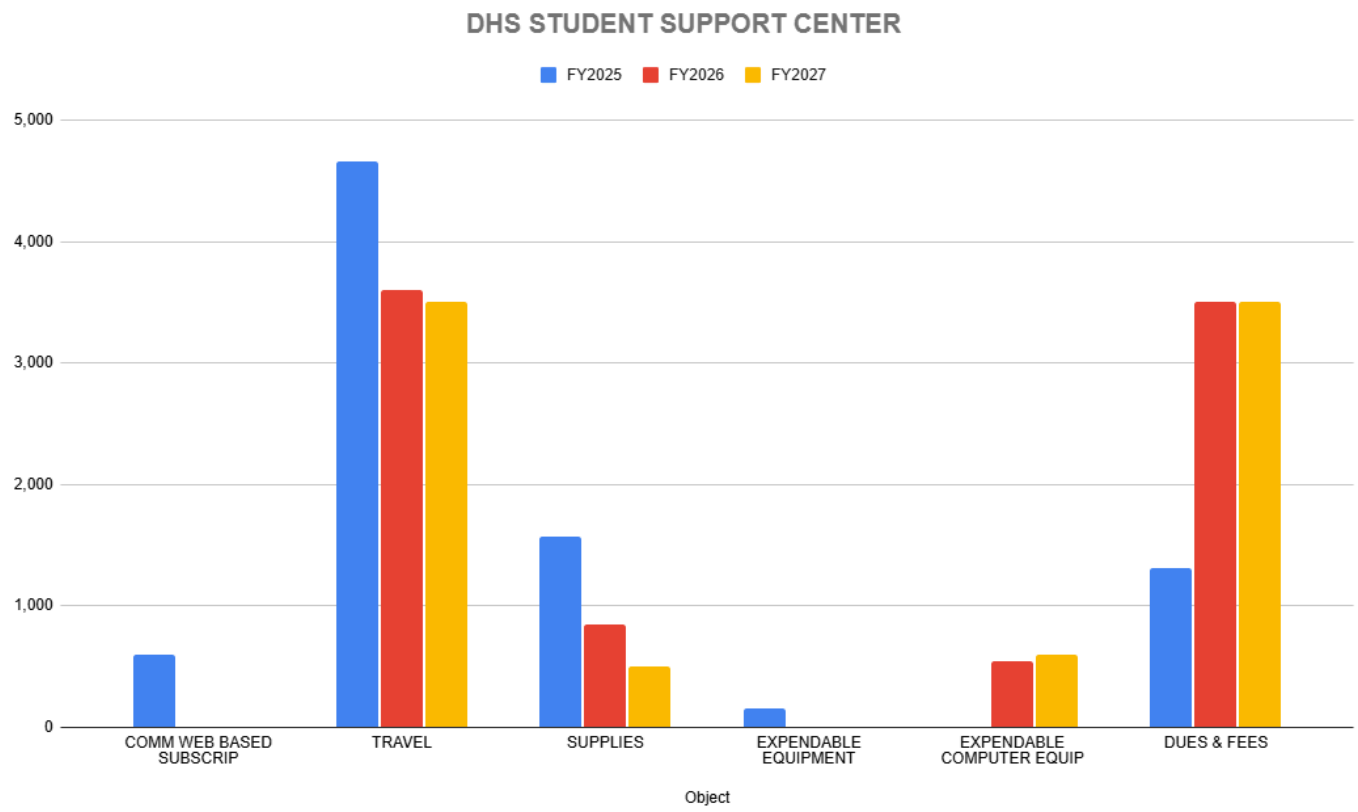
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
110	TEACHERS	$ 7,947,283	$ 7,980,213	$ 8,645,518	$ 665,305	8.34%
113	SUBSTITUTE FOR CERTIFIED	270,469	422,316	357,303	$ (65,013)	-15.39%
114	SUBSTITUTE FOR NON-CERTIFIED	22,259	23,344	95,000	$ 71,656	306.96%
118	ART MUSIC PE FOREIGN	1,566,190	1,650,201	1,731,576	$ 81,374	4.93%
130	PRINCIPAL	159,858	164,654	173,495	$ 8,841	5.37%
131	ASST PRINCIPAL	426,265	405,684	474,213	$ 68,529	16.89%
140	PARAPROFESSIONALS	101,381	177,906	243,727	$ 65,821	37.00%
142	CLERICAL	298,948	315,157	326,181	$ 11,024	3.50%
161	TECHNOLOGY SPECIALIST	67,019	71,791	73,945	$ 2,154	3.00%
165	MEDIA SPECIALIST	86,330	90,339	95,049	$ 4,710	5.21%
173	SECONDARY COUNSELOR	0	650,809	638,779	$ (12,030)	-1.85%
178	GRADUATION COACH	102,153	106,880	120,682	$ 13,802	12.91%
186	CUSTONIDAL PERSONNEL	407,637	53,888	56,329	$ 2,441	4.53%
191	OTHER ADMIN PERSONNEL	291,948	276,474	289,891	$ 13,417	4.85%
199	OTHER SALARIES & COMP	13,092	341,838	55,300	$ (286,538)	-83.82%
210	STATE HEALTH INSURANCE	2,688,504	3,159,981	2,888,767	$ (271,215)	-8.58%
220	FICA	940,577	938,338	985,522	$ 47,184	5.03%
230	TEACHER RETIREMENT SYSTEM	2,396,885	2,618,118	2,846,403	$ 228,285	8.72%
290	OTHER EMPLOYEE BENEFITS	0	6,000	6,061	$ 60	0.00%
310	PROFESSIONAL SERVICES	16,593	18,325	20,625	$ 2,300	12.55%
430	REPAIR & MAINT SERVICES	4,515	7,585	8,585	$ 1,000	13.18%
441	RENTAL OF LAND/BLDG	26,000	0	0	$ -	
532	COMM WEB BASED SUBSCRIP	62,769	48,410	49,940	$ 1,530	3.16%
580	TRAVEL	9,668	6,800	5,000	$ (1,800)	-26.47%
595	OTHER PURCH SERVICES	11,133	15,845	6,145	$ (9,700)	-61.22%
610	SUPPLIES	80,197	88,140	69,450	$ (18,690)	-21.20%
611	TECHNOLOGY SUPPLIES	11,537	7,890	14,400	$ 6,510	82.51%
615	EXPENDABLE EQUIPMENT	10,367	65,500	54,382	$ (11,118)	-16.97%
616	EXPENDABLE COMPUTER EQUIP	0	0	850	$ 850	
642	BOOKS & PERIODICALS	23,468	16,960	11,160	$ (5,800)	-34.20%
810	DUES AND FEES	19,907	14,800	21,625	$ 6,825	46.11%
	Total	**$ 18,062,954**	**$ 19,744,187**	**$ 20,365,902**	**$ 621,715**	**3.15%**


DECATUR HIGH SCHOOL
FY2025
FY2026
FY2027
$ 10,000,000
$ 7,500,000
$ 5,000,000
$ 2,500,000
$ -
TEACHERS
SUBSTITUTE FOR CERTI...
SUBSTITUTE FOR NON-C...
ART MUSIC PE FOREIGN
PRINCIPAL
ASST PRINCIPAL
PARAPROFESSIONALS
CLERICAL
TECHNOLOGY SPECIALIST
MEDIA SPECIALIST
SECONDARY COUNSELOR
GRADUATION COACH
CUSTONIDAL PERSONNEL
OTHER ADMIN PERSONN...
OTHER SALARIES & COMP
STATE HEALTH INSURANCE
FICA
TEACHER RETIREMENT...
OTHER EMPLOYEE BENE...
PROFESSIONAL SERVICES
REPAIR & MAINT SERVICES
RENTAL OF LAND/BLDG
COMM WEB BASED SUBS...
TRAVEL
OTHER PURCH SERVICES
SUPPLIES
TECHNOLOGY SUPPLIES
EXPENDABLE EQUIPMENT
EXPENDABLE COMPUTE...
BOOKS & PERIODICALS
DUES AND FEES
Object

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.

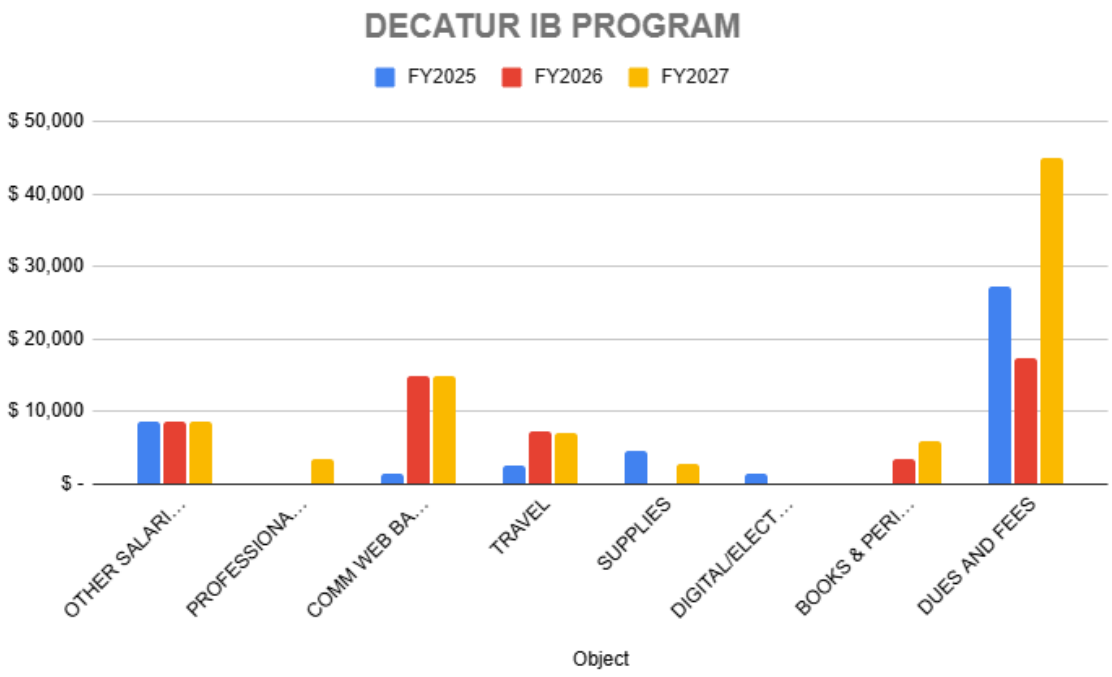
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
532	COMM WEB BASED SUBSCRIP	600	0	0	$ -	
580	TRAVEL	4,661	3,601	3,500	$ (101)	-2.80%
610	SUPPLIES	1,575	850	500	$ (350)	-41.18%
615	EXPENDABLE EQUIPMENT	152	0	0	$ -	
616	EXPENDABLE COMPUTER EQUIP	0	549	600	$ 51	9.29%
810	DUES & FEES	1,310	3,500	3,500	$ -	0.00%
	Total	**$ 8,298**	**$ 8,500**	**$ 8,100**	**$ (400)**	**-4.71%**


DHS STUDENT SUPPORT CENTER
FY2025
FY2026
FY2027
5,000
4,000
3,000
2,000
1,000
0
COMM WEB BASED SUBSCRIP
TRAVEL
SUPPLIES
EXPENDABLE EQUIPMENT
EXPENDABLE COMPUTER EQUIP
DUES & FEES
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
199	OTHER SALARIES & COMP	$ 8,500	$ 8,500	$ 8,500	$ -	0.00%
310	PROFESSIONAL SERVICES	0	0	3,500	$ 3,500	
532	COMM WEB BASED SUBSCRIP	1,439	14,800	14,800	$ -	0.00%
580	TRAVEL	2,446	7,200	7,000	$ (200)	-2.78%
610	SUPPLIES	4,581	0	2,800	$ 2,800	
640	DIGITAL/ELECTRONIC TEXT	1,410	0	0	$ -	
642	BOOKS & PERIODICALS	57	3,400	6,000	$ 2,600	76.47%
810	DUES AND FEES	27,311	17,300	45,000	$ 27,700	160.12%
	Total	**$ 45,744**	**$ 51,200**	**$ 87,600**	**$ 36,400**	**71.09%**

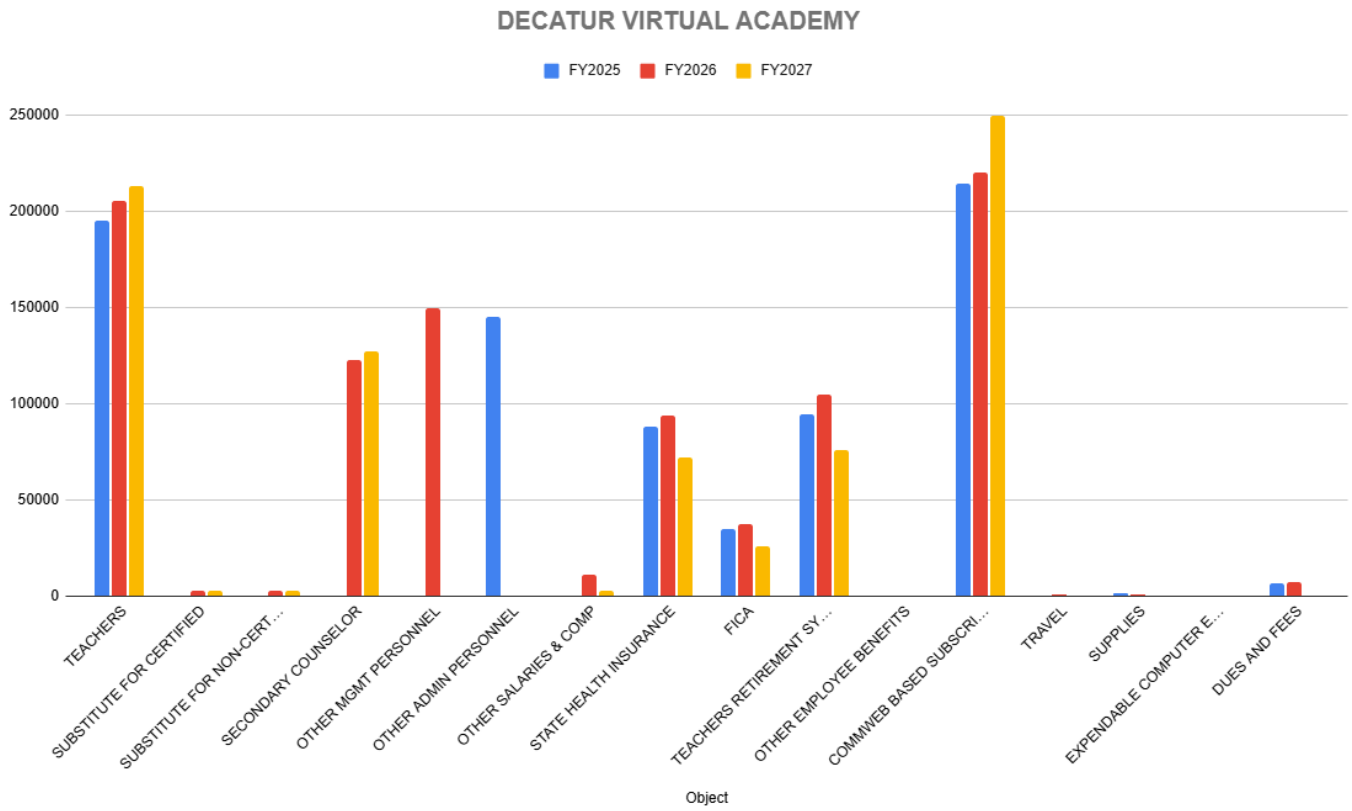

DECATUR IB PROGRAM
FY2025
FY2026
FY2027
$ 50,000
$ 40,000
$ 30,000
$ 20,000
$ 10,000
$ -
OTHER SALARI...
PROFESSIONA...
COMM WEB BA...
TRAVEL
SUPPLIES
DIGITAL/ELECT...
BOOKS & PERI...
DUES AND FEES
Object

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.

For FY2027 the Decatur Virtual Academy has transitioned to the Blue and Gold Academy. The Decatur Virtual Academy will be discontinued, and the district will contract with Georgia Virtual School Tuition. The academy operates as a specialized program rather than a standalone facility. The purpose of the academy is to provide targeted supporting services, counseling and alternative educational structures for students.

Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
110	TEACHERS	$ 195,286	$205,403	$213,085	$ 7,682	3.74%
113	SUBSTITUTE FOR CERTIFIED	0	$3,000	$3,000	$ -	0.00%
114	SUBSTITUTE FOR NON-CERTIFIED	0	$3,000	$3,000	$ -	0.00%
173	SECONDARY COUNSELOR	0	$122,816	$127,164	$ 4,348	3.54%
190	OTHER MGMT PERSONNEL	0	$149,492	$0	$ (149,492)	0.00%
191	OTHER ADMIN PERSONNEL	145,138	$0	$0	$ -	
199	OTHER SALARIES & COMP	0	$11,000	$3,000	$ (8,000)	0.00%
210	STATE HEALTH INSURANCE	88,240	$94,080	$72,360	$ (21,720)	-23.09%
220	FICA	34,868	$37,157	$26,029	$ (11,128)	-29.95%
230	TEACHERS RETIREMENT SYSTEM	94,714	$104,666	$75,944	$ (28,723)	-27.44%
290	OTHER EMPLOYEE BENEFITS	0	$160	$120	$ (40)	0.00%
532	COMM WEB-BASED SUBSCRIPTION	214,550	$220,000	$250,000	$ 30,000	13.64%
580	TRAVEL	0	$800	$0	$ (800)	0.00%
610	SUPPLIES	1,574	$500	$300	$ (200)	-40.00%
616	EXPENDABLE COMPUTER EQUIP	475	$0	$0	$ -	
810	DUES AND FEES	6,276	$7,000	$0	$ (7,000)	-100.00%
	Total	**$ 781,122**	**$ 959,074**	**$ 774,002**	**$ (185,073)**	**-19.30%**


DECATUR VIRTUAL ACADEMY
FY2025
FY2026
FY2027
250000
200000
150000
100000
50000
0
TEACHERS
SUBSTITUTE FOR CERTIFIED
SUBSTITUTE FOR NON-CERT...
SECONDARY COUNSELOR
OTHER MGMT PERSONNEL
OTHER ADMIN PERSONNEL
OTHER SALARIES & COMP
STATE HEALTH INSURANCE
FICA
TEACHERS RETIREMENT SY...
OTHER EMPLOYEE BENEFITS
COMMWEB BASED SUBSCRI...
TRAVEL
SUPPLIES
EXPENDABLE COMPUTER E...
DUES AND FEES
Object

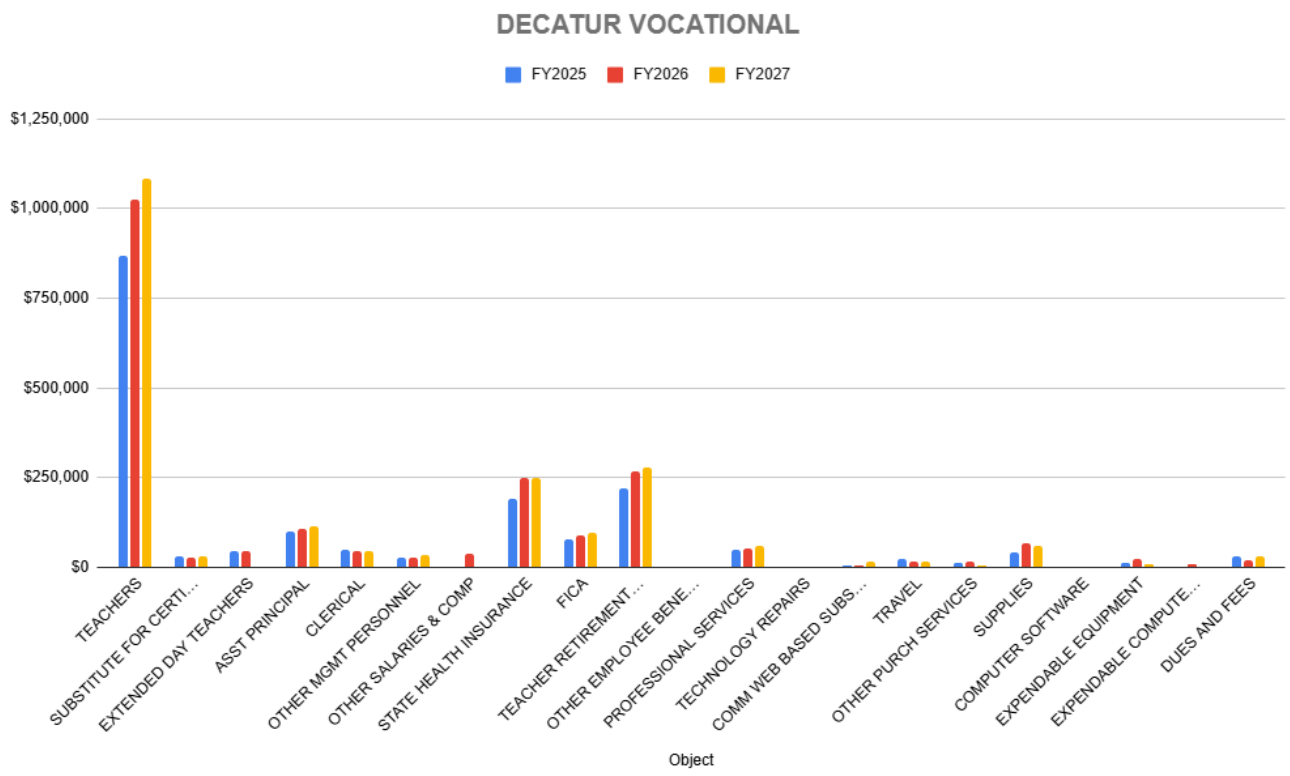
Decatur Career Vocational Academy

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

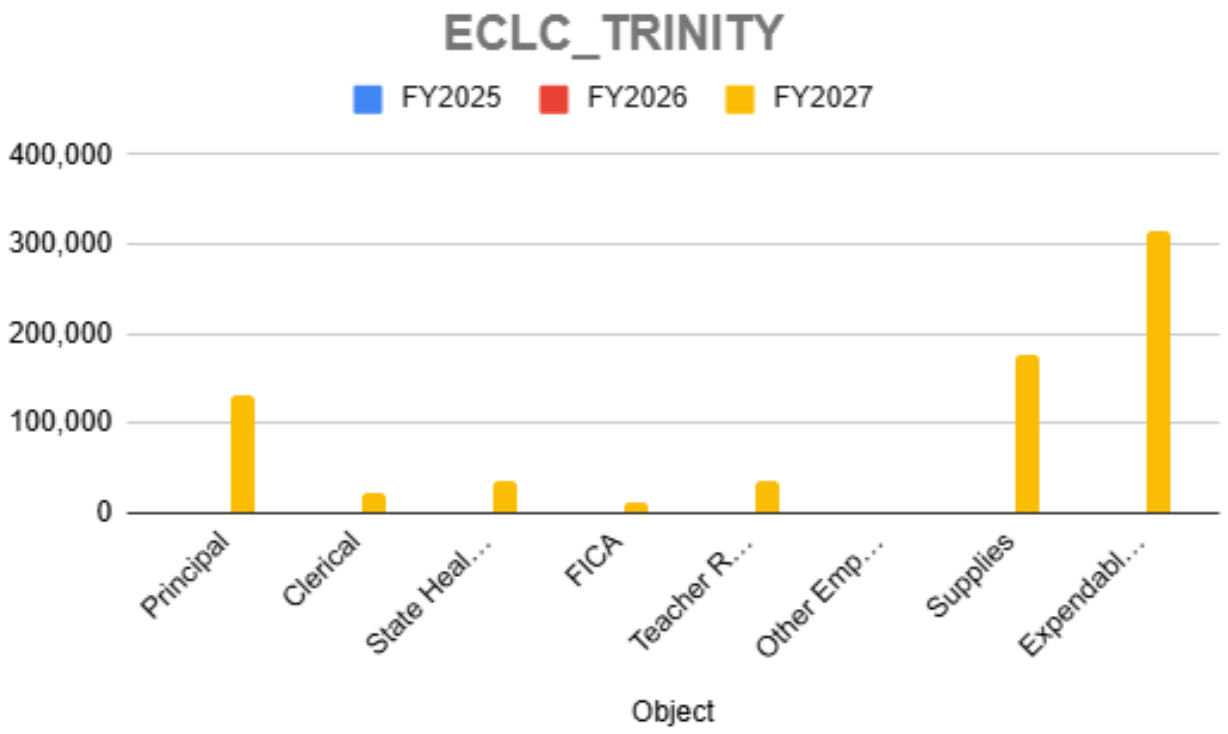
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
110	TEACHERS	$ 866,305	$ 1,023,082.58	$ 1,083,536.00	$ 60,453	5.91%
113	SUBSTITUTE FOR CERTIFIED	29,761	28,641	30,000	$ 1,359	4.74%
115	EXTENDED DAY TEACHERS	46,010	45,476	0	$ (45,476)	-100.00%
131	ASST PRINCIPAL	101,395	108,713	114,716	$ 6,003	5.52%
142	CLERICAL	47,349	43,325	45,426	$ 2,101	4.85%
190	OTHER MGMT PERSONNEL	27,481	27,331	32,887	$ 5,556	20.33%
199	OTHER SALARIES & COMP	0	37,476	0	$ (37,476)	-100.00%
210	STATE HEALTH INSURANCE	191,224	248,614	248,677	$ 63	0.03%
220	FICA	76,544	89,081	97,657	$ 8,576	9.63%
230	TEACHER RETIREMENT SYSTEM	218,452	268,264	279,240	$ 10,975	4.09%
290	OTHER EMPLOYEE BENEFIT	0	561	612	$ 52	9.20%
310	PROFESSIONAL SERVICES	50,000	50,733	60,000	$ 9,267	18.27%
432	TECHNOLOGY REPAIRS	0	500	0	$ (500)	-100.00%
532	COMM WEB BASED SUBSCRIP	3,500	6,505	15,000	$ 8,495	130.59%
580	TRAVEL	24,000	16,947	17,000	$ 53	0.31%
595	OTHER PURCH SERVICES	11,500	16,387	6,500	$ (9,887)	-60.33%
610	SUPPLIES	42,000	68,241	60,000	$ (8,241)	-12.08%
612	COMPUTER SOFTWARE	3,000	0	0	$ -	
615	EXPENDABLE EQUIPMENT	13,319	23,848	10,000	$ (13,848)	-58.07%
616	EXPENDABLE COMPUTER EQUIP	2,000	8,998	1,000	$ (7,998)	-88.89%
810	DUES AND FEES	29,500	19,461	31,500	$ 12,039	61.86%
	Total	**$ 1,783,340**	**$ 2,132,185**	**$2,133,751**	**$ 1,566**	**0.07%**


DECATUR VOCATIONAL
FY2025
FY2026
FY2027
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
$0
TEACHERS
SUBSTITUTE FOR CERTI...
EXTENDED DAY TEACHERS
ASST PRINCIPAL
CLERICAL
OTHER MGMT PERSONNEL
OTHER SALARIES & COMP
STATE HEALTH INSURANCE
FICA
TEACHER RETIREMENT...
OTHER EMPLOYEE BENE...
PROFESSIONAL SERVICES
TECHNOLOGY REPAIRS
COMM WEB BASED SUBS...
TRAVEL
OTHER PURCH SERVICES
SUPPLIES
COMPUTER SOFTWARE
EXPENDABLE EQUIPMENT
EXPENDABLE COMPUTE...
DUES AND FEES
Object

ECLC Trinity

.

Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
130	Principal	0	0	131,807	$ 131,807	
142	Clerical	0	0	22,123	$ 22,123	
210	State Health Insurance	0	0	36,125	$ 36,125	
220	FICA	0	0	11,776	$ 11,776	
230	Teacher Retirement System	0	0	34,357	$ 34,357	
290	Other Employee Benefits	0	0	60	$ 60	
610	Supplies	0	0	175,000	$ 175,000	
615	Expendable Equipment	0	0	314,456	$ 314,456	
	Total	**$ -**	**$ -**	**$ 725,704**	**$ 725,704**	



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.

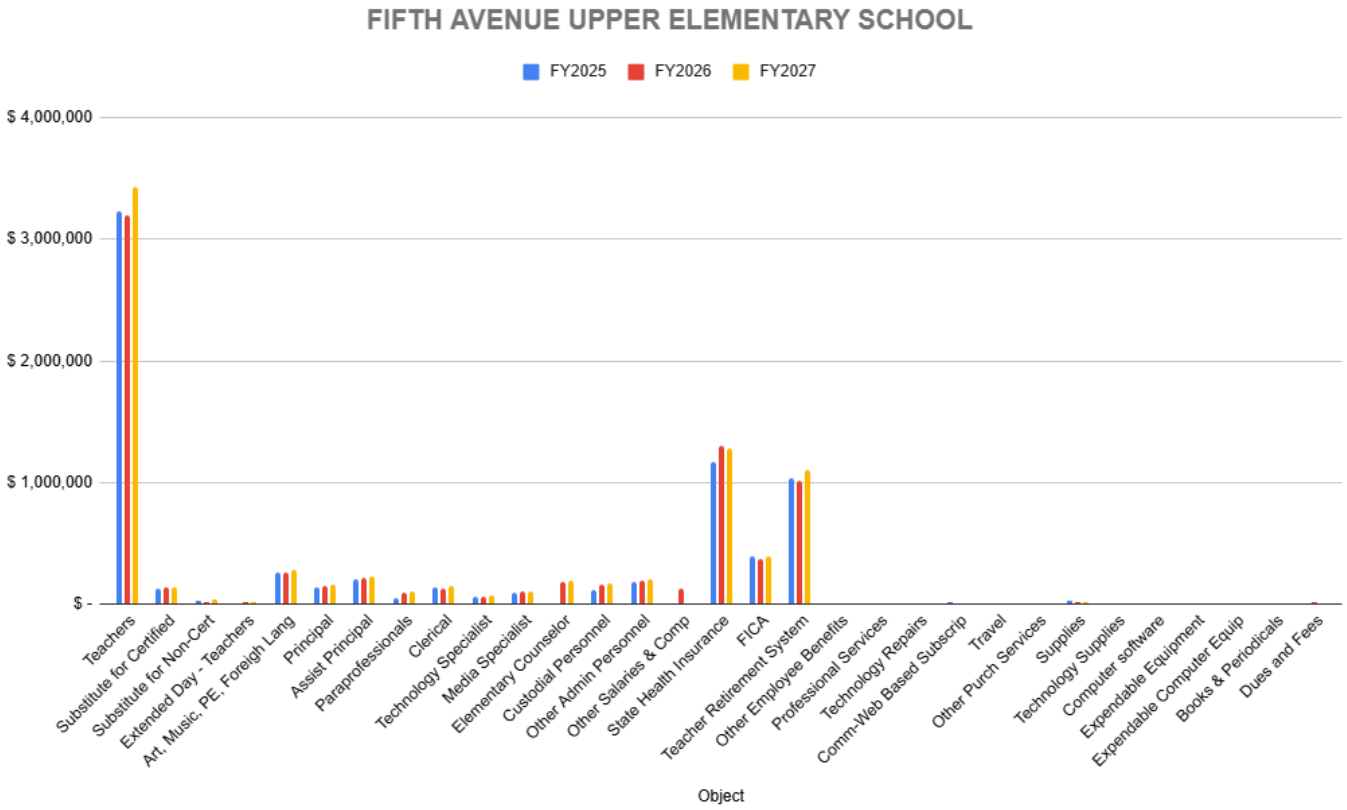
Mission

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.

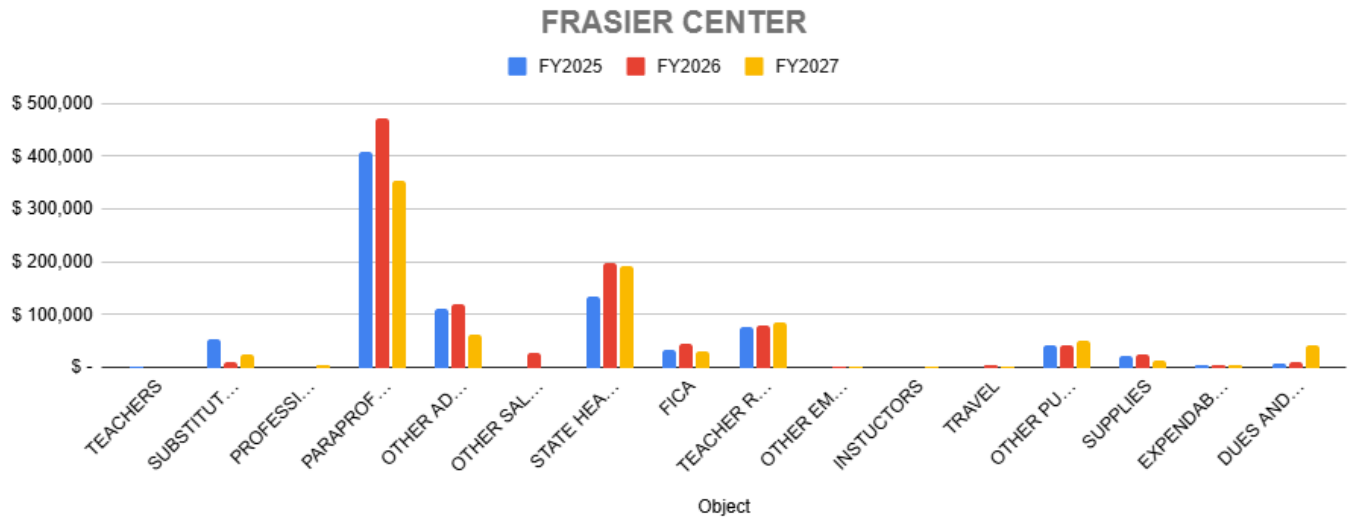
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 3,227,111	$ 3,196,574	$ 3,432,892	$ 236,317	7.39%
113	Substitute for Certified	125,826	133,243	141,100	$ 7,857	5.90%
114	Substitute for Non-Cert	25,900	17,300	37,650	$ 20,350	117.63%
115	Extended Day - Teachers	0	19,515	20,000	$ 485	2.49%
118	Art, Music, PE, Foreign Lang	260,888	264,755	286,277	$ 21,522	8.13%
130	Principal	142,708	154,188	162,467	$ 8,279	5.37%
131	Assist Principal	208,112	219,497	231,515	$ 12,018	5.48%
140	Paraprofessionals	44,946	96,135	101,187	$ 5,052	5.26%
142	Clerical	137,453	129,007	145,414	$ 16,407	12.72%
161	Technology Specialist	58,370	63,972	67,413	$ 3,441	5.38%
165	Media Specialist	91,160	103,453	108,655	$ 5,202	5.03%
172	Elementary Counselor	0	178,709	188,204	$ 9,495	5.31%
186	Custodial Personnel	118,116	163,412	170,170	$ 6,758	4.14%
191	Other Admin Personnel	182,873	193,212	202,190	$ 8,978	4.65%
199	Other Salaries & Comp	0	129,000	0	$ (129,000)	-100.00%
210	State Health Insurance	1,165,500	1,301,251	1,277,154	$ (24,097)	-1.85%
220	FICA	390,853	373,125	389,873	$ 16,748	4.49%
230	Teacher Retirement System	1,033,688	1,010,560	1,099,531	$ 88,971	8.80%
290	Other Employee Benefits	0	2,558	2,598	$ 40	1.56%
310	Professional Services	0	0	100	$ 100	
432	Technology Repairs	7	0	500	$ 500	
532	Comm-Web Based Subscrip	16,846	5,077	10,100	$ 5,023	98.95%
580	Travel	6,536	4,474	5,200	$ 726	16.23%
595	Other Purch Services	7,480	7,792	5,000	$ (2,792)	-35.83%
610	Supplies	25,255	19,670	20,770	$ 1,100	5.59%
611	Technology Supplies	1,450	700	1,000	$ 300	42.86%
612	Computer software	2	0	0	$ -	
615	Expendable Equipment	1,759	1,272	4,100	$ 2,828	222.38%
616	Expendable Computer Equip	0	9,880	3,450	$ (6,430)	-65.08%
642	Books & Periodicals	8,383	8,078	8,255	$ 177	2.19%
810	Dues and Fees	4,058	14,959	3,730	$ (11,229)	-75.07%
	Total	**$ 7,285,279**	**$ 7,821,369**	**$ 8,126,495**	**$ 305,127**	**3.90%**


FIFTH AVENUE UPPER ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 4,000,000
$ 3,000,000
$ 2,000,000
$ 1,000,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Extended Day - Teachers
Art, Music, PE, Foreigh Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Technology Specialist
Media Specialist
Elementary Counselor
Custodial Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Professional Services
Technology Repairs
Comm-Web Based Subscrip
Travel
Other Purch Services
Supplies
Technology Supplies
Computer software
Expendable Equipment
Expendable Computer Equip
Books & Periodicals
Dues and Fees
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	TEACHERS	$ 600	$ -	$ -	$ -	
114	SUBSTITUTE FOR NON CERT	$ 52,548	$ 11,246	$ 24,609	$ 13,363	118.83%
116	PROFESSIONAL DEV STIPENDS	0	0	3,800	$ 3,800	
140	PARAPROFESSIONALS	409,454	472,451	353,961	$ (118,490)	-25.08%
191	OTHER ADMIN PERSONNEL	112,787	120,895	62,592	$ (58,303)	-48.23%
199	OTHER SALARIES & COMP	0	28,000	0	$ (28,000)	-100.00%
210	STATE HEALTH INSURANCE	133,300	197,405	192,960	$ (4,445)	-2.25%
220	FICA	34,742	46,530	31,866	$ (14,664)	-31.51%
230	TEACHER RETIREMENT SYSTEM	77,460	81,101	86,860	$ 5,759	7.10%
290	OTHER EMPLOYEE BENEFITS	0	547	507	$ (40)	-7.31%
380	INSTUCTORS	0	0	1,465	$ 1,465	
580	TRAVEL	454	3,375	2,200	$ (1,175)	-34.81%
595	OTHER PURCH SERVICES	42,892	41,169	51,744	$ 10,575	25.69%
610	SUPPLIES	22,865	25,200	13,535	$ (11,665)	-46.29%
615	EXPENDABLE EQUIPMENT	3,810	3,810	3,810	$ -	0.00%
810	DUES AND FEES	6,775	9,287	42,287	$ 33,000	355.34%
	Total	**$ 897,687**	**$ 1,041,016**	**$ 872,196**	**$ (168,820)**	**-16.22%**


FRASIER CENTER
FY2025
FY2026
FY2027
$ 500,000
$ 400,000
$ 300,000
$ 200,000
$ 100,000
$ -
TEACHERS
SUBSTITUT...
PROFESSI...
PARAPROF...
OTHER AD...
OTHER SAL...
STATE HEA...
FICA
TEACHER R...
OTHER EM...
INSTUCTORS
TRAVEL
OTHER PU...
SUPPLIES
EXPENDAB...
DUES AND...
Object

Glennwood Elementary School

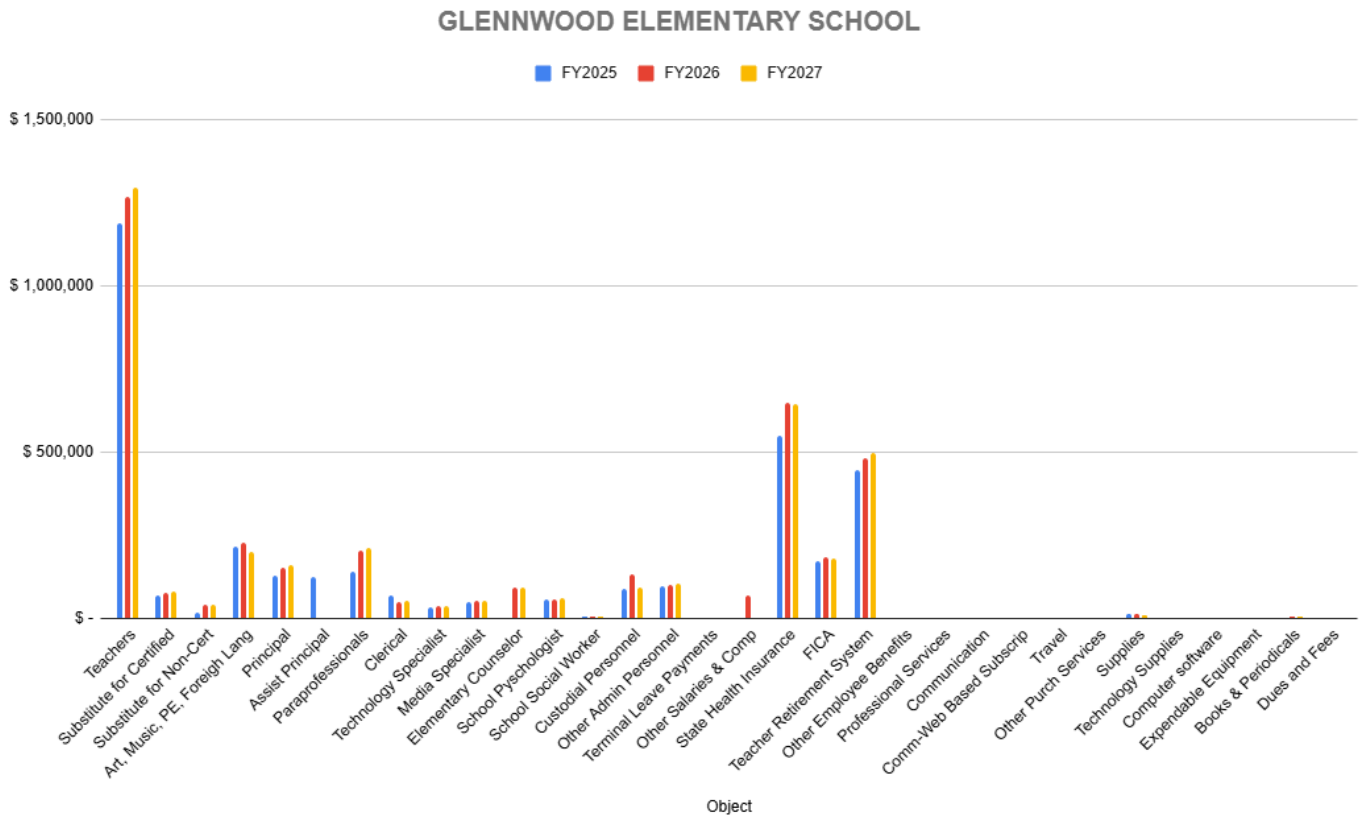
Opening in 1913, Glennwood Elementary School has a long history of serving the City of Decatur community. Today, Glennwood serves 162 students in kindergarten through second grade. The school is an EL Education (formerly Expeditionary Learning) community with faculty and staff who are dedicated to fostering 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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 1,186,123	$ 1,265,090	$ 1,293,130	$ 28,040	2.22%
113	Substitute for Certified	67,029	77,600	79,100	$ 1,500	1.93%
114	Substitute for Non-Cert	17,700	39,300	42,050	$ 2,750	7.00%
118	Art, Music, PE, Foreigh Lang	215,281	228,779	200,573	$ (28,206)	-12.33%
130	Principal	130,291	151,213	159,332	$ 8,119	5.37%
131	Assist Principal	124,357	0	0	$ -	
140	Paraprofessionals	139,298	203,930	210,885	$ 6,955	3.41%
142	Clerical	69,057	47,992	52,258	$ 4,266	8.89%
161	Technology Specialist	33,510	35,896	36,973	$ 1,077	3.00%
165	Media Specialist	49,221	51,190	52,725	$ 1,535	3.00%
172	Elementary Counselor	0	90,886	94,185	$ 3,299	3.63%
174	School Pyschologist	55,512	57,733	59,465	$ 1,732	3.00%
176	School Social Worker	6,494	6,805	7,148	$ 343	5.03%
186	Custodial Personnel	86,904	134,265	92,196	$ (42,069)	-31.33%
191	Other Admin Personnel	95,418	99,849	105,054	$ 5,205	5.21%
195	Terminal Leave Payments	0	3,004	0	$ (3,004)	-100.00%
199	Other Salaries & Comp	0	67,000	0	$ (67,000)	-100.00%
210	State Health Insurance	550,270	646,800	644,904	$ (1,896)	-0.29%
220	FICA	173,898	185,654	180,840	$ (4,814)	-2.59%
230	Teacher Retirement System	444,080	481,945	497,834	$ 15,890	3.30%
290	Other Employee Benefits	0	1,355	1,315	$ (40)	-2.95%
310	Professional Services	343	600	588	$ (12)	-2.00%
530	Communication	5	0	0	$ -	
532	Comm-Web Based Subscrip	3,191	1,340	2,600	$ 1,260	94.03%
580	Travel	1,466	458	2,600	$ 2,142	467.39%
595	Other Purch Services	500	1,200	1,200	$ -	0.00%
610	Supplies	12,101	14,982	10,160	$ (4,822)	-32.18%
611	Technology Supplies	500	1,163	500	$ (663)	-57.01%
612	Computer software	0	0	0	$ -	
615	Expendable Equipment	1,015	0	462	$ 462	
642	Books & Periodicals	3,125	4,200	3,800	$ (400)	-9.52%

810	Dues and Fees	1,673	87	1,145	$ 1,058	1216.09%
	Total	**$ 3,468,362**	**$ 3,900,315**	**$ 3,833,021**	**$ (67,294)**	**-1.73%**


GLENNWOOD ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 1,500,000
$ 1,000,000
$ 500,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Art, Music, PE, Foreign Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Technology Specialist
Media Specialist
Elementary Counselor
School Pyschologist
School Social Worker
Custodial Personnel
Other Admin Personnel
Terminal Leave Payments
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Professional Services
Communication
Comm-Web Based Subscrip
Travel
Other Purch Services
Supplies
Technology Supplies
Computer software
Expendable Equipment
Books & Periodicals
Dues and Fees
Object

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.

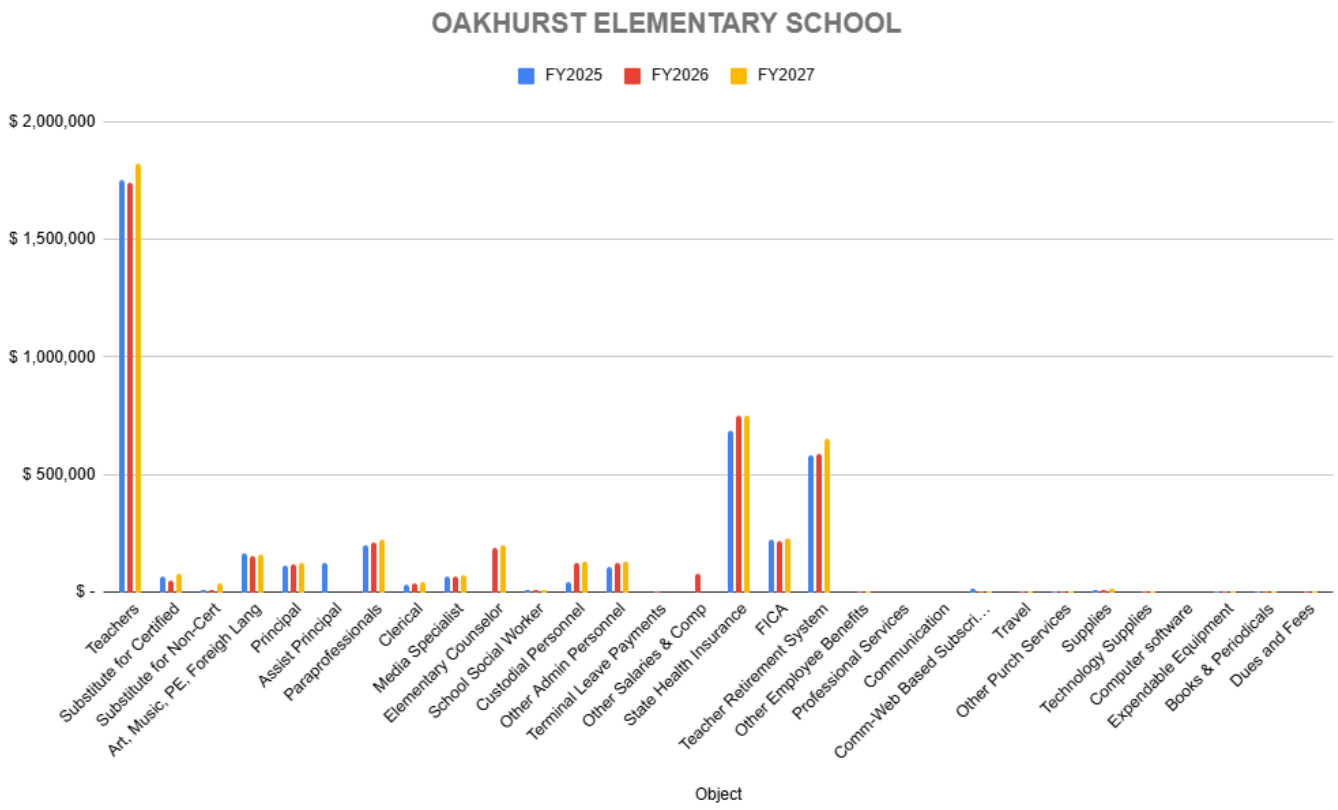
Vision

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 1,755,758	$ 1,739,561	$ 1,822,914	$ 83,352	4.79%
113	Substitute for Certified	66,344	51,440	81,450	$ 30,010	58.34%
114	Substitute for Non-Cert	7,050	9,725	40,000	$ 30,275	311.31%
118	Art, Music, PE, Foreigh Lang	166,775	154,128	162,164	$ 8,036	5.21%
130	Principal	112,973	119,150	125,682	$ 6,532	5.48%
131	Assist Principal	124,357	0	0	$ -	
140	Paraprofessionals	203,151	210,396	221,883	$ 11,487	5.46%
142	Clerical	35,265	38,496	43,444	$ 4,948	12.85%
165	Media Specialist	64,940	68,051	71,477	$ 3,426	5.03%
172	Elementary Counselor	0	191,763	201,979	$ 10,216	5.33%
176	School Social Worker	6,494	6,805	7,148	$ 343	5.03%
186	Custodial Personnel	43,452	127,662	132,729	$ 5,067	3.97%
191	Other Admin Personnel	108,219	124,104	128,488	$ 4,384	3.53%
195	Terminal Leave Payments	0	2,607	0	$ (2,607)	-100.00%
199	Other Salaries & Comp	0	78,000	0	$ (78,000)	-100.00%
210	State Health Insurance	685,740	748,926	752,544	$ 3,618	0.48%
220	FICA	221,048	215,089	229,774	$ 14,684	6.83%
230	Teacher Retirement System	584,083	590,348	650,081	$ 59,732	10.12%
290	Other Employee Benefits	0	1,412	1,532	$ 120	8.50%
310	Professional Services	545	345	345	$ -	0.00%
530	Communication	400	500	500	$ -	0.00%
532	Comm-Web Based Subscriptions	17,604	1,000	1,000	$ -	0.00%
580	Travel	500	3,000	3,000	$ -	0.00%
595	Other Purch Services	2,150	4,520	2,600	$ (1,920)	-42.48%
610	Supplies	7,067	12,005	13,055	$ 1,050	8.75%
611	Technology Supplies	202	700	800	$ 100	14.29%
612	Computer software	171	0	0	$ -	
615	Expendable Equipment	800	3,000	2,100	$ (900)	-30.00%
642	Books & Periodicals	1,581	5,000	4,825	$ (175)	-3.50%
810	Dues and Fees	300	1,500	1,500	$ -	0.00%
	Total	**$ 4,216,968**	**$ 4,509,234**	**$ 4,703,013**	**$ 193,779**	**4.30%**


OAKHURST ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 2,000,000
$ 1,500,000
$ 1,000,000
$ 500,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Art, Music, PE, Foreigh Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Media Specialist
Elementary Counselor
School Social Worker
Custodial Personnel
Other Admin Personnel
Terminal Leave Payments
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Professional Services
Communication
Comm-Web Based Subscri...
Travel
Other Purch Services
Supplies
Technology Supplies
Computer software
Expendable Equipment
Books & Periodicals
Dues and Fees
Object

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.

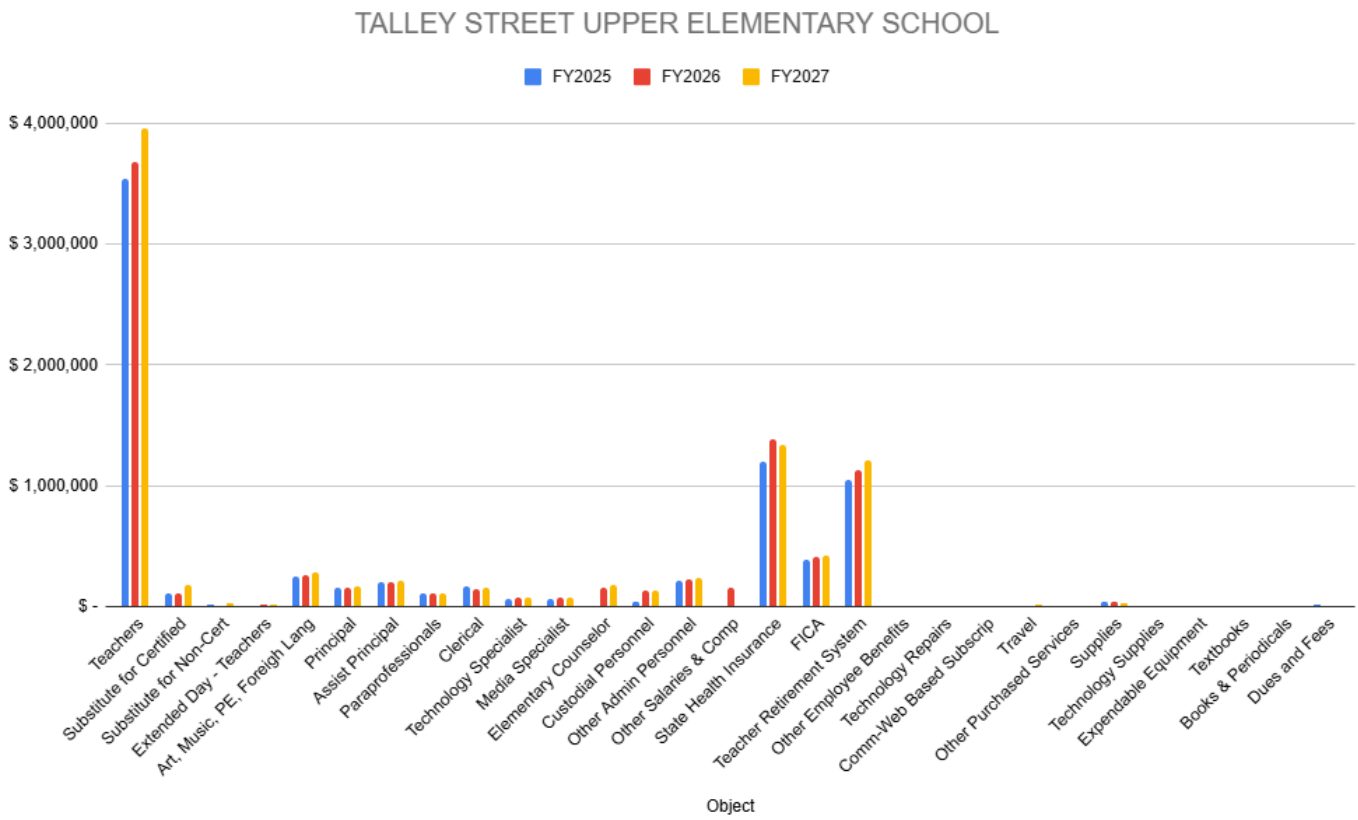
Vision

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.

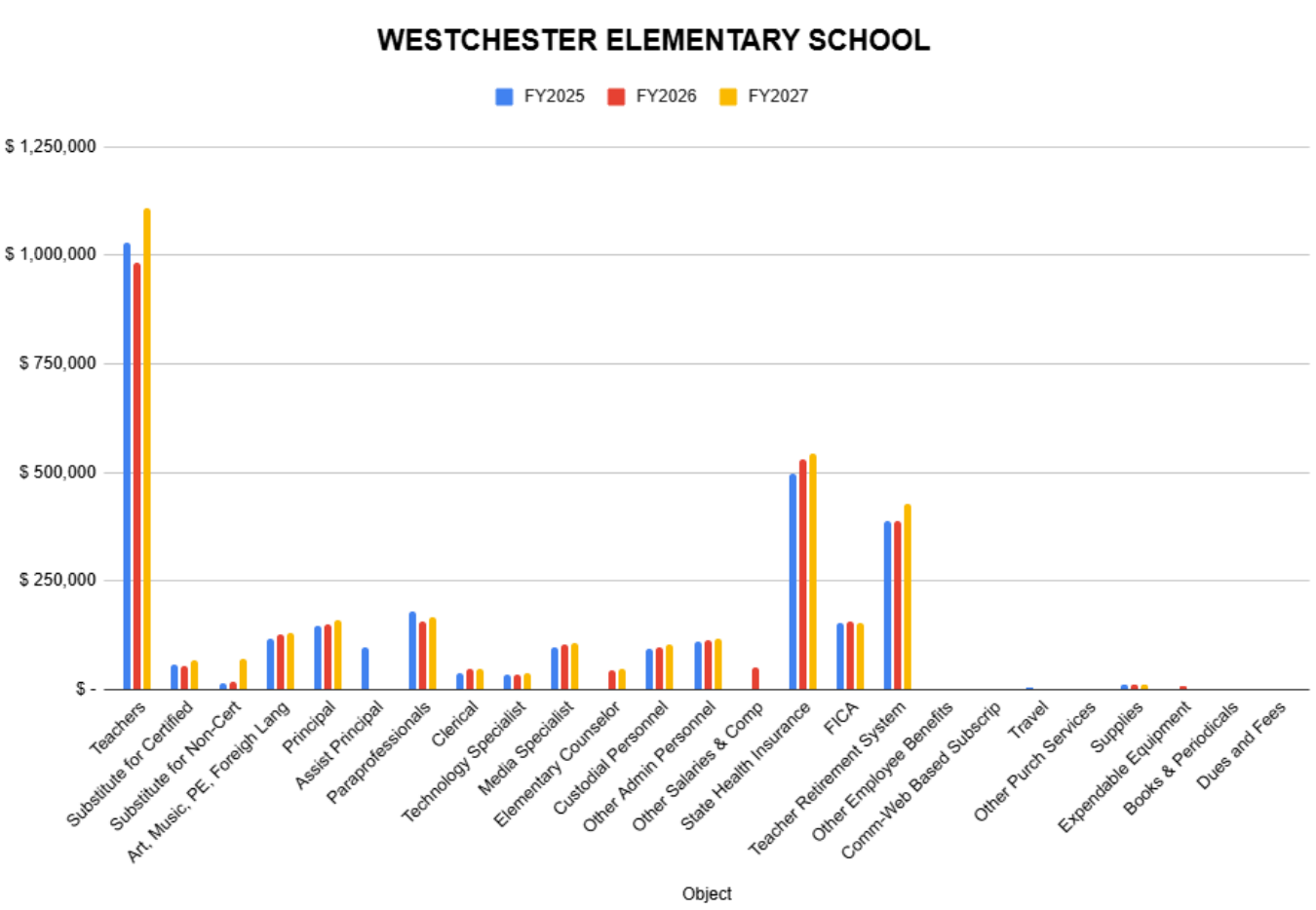
Object Code	Object	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 3,541,322	$ 3,676,684	$ 3,959,596	$ 282,912	7.69%
113	Substitute for Certified	104,567	106,363	180,258	$ 73,896	69.48%
114	Substitute for Non-Cert	18,150	9,604	31,625	$ 22,021	229.29%
115	Extended Day - Teachers	0	19,956	20,000	$ 44	0.22%
118	Art, Music, PE, Foreign Lang	249,219	263,612	287,214	$ 23,601	8.95%
130	Principal	149,697	154,188	162,467	$ 8,279	5.37%
131	Assist Principal	196,114	206,846	218,168	$ 11,322	5.47%
140	Paraprofessionals	113,860	106,796	109,135	$ 2,339	2.19%
142	Clerical	161,752	145,501	149,865	$ 4,364	3.00%
161	Technology Specialist	65,496	71,791	73,945	$ 2,154	3.00%
165	Media Specialist	65,434	69,395	72,945	$ 3,550	5.12%
172	Elementary Counselor	0	155,280	174,790	$ 19,510	12.56%
186	Custodial Personnel	43,452	126,461	130,874	$ 4,413	3.49%
191	Other Admin Personnel	214,881	228,699	236,884	$ 8,185	3.58%
199	Other Salaries & Comp	4,680	152,680	4,680	$ (148,000)	-96.93%
210	State Health Insurance	1,196,177	1,385,629	1,332,630	$ (52,999)	-3.82%
220	FICA	390,787	412,113	426,555	$ 14,442	3.50%
230	Teacher Retirement System	1,046,231	1,129,244	1,215,326	$ 86,082	7.62%
290	Other Employee Benefits	0	2,890	2,810	$ (80)	-2.77%
432	Technology Repairs	362	0	0	$ -	
532	Comm-Web Based Subscrip	5,896	6,706	9,206	$ 2,500	37.28%
580	Travel	9,149	10,000	15,000	$ 5,000	50.00%
595	Other Purchased Services	1,340	400	1,300	$ 900	225.00%
610	Supplies	37,818	42,640	33,394	$ (9,246)	-21.68%
611	Technology Supplies	1,100	618	700	$ 82	13.18%
615	Expendable Equipment	8,268	6,911	8,235	$ 1,324	19.16%
641	Textbooks	7,500	0	0	$ -	
642	Books & Periodicals	9,000	9,814	6,170	$ (3,644)	-37.13%
810	Dues and Fees	14,227	8,300	8,500	$ 200	2.41%
	Total	**$ 7,656,479**	**$ 8,509,123**	**$ 8,872,271**	**$ 363,149**	**4.27%**


TALLEY STREET UPPER ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 4,000,000
$ 3,000,000
$ 2,000,000
$ 1,000,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Extended Day - Teachers
Art, Music, PE, Foreign Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Technology Specialist
Media Specialist
Elementary Counselor
Custodial Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Technology Repairs
Comm-Web Based Subscrip
Travel
Other Purchased Services
Supplies
Technology Supplies
Expendable Equipment
Textbooks
Books & Periodicals
Dues and Fees
Object

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 1,029,948	$ 983,500	$ 1,107,274	$ 123,773	12.58%
113	Substitute for Certified	58,860	54,238	67,500	$ 13,263	24.45%
114	Substitute for Non-Cert	14,456	17,063	71,500	$ 54,438	319.05%
118	Art, Music, PE, Foreigh Lang	118,434	125,970	131,334	$ 5,364	4.26%
130	Principal	146,809	151,213	159,332	$ 8,119	5.37%
131	Assist Principal	95,762	0	0	$ -	
140	Paraprofessionals	179,215	155,516	167,841	$ 12,324	7.92%
142	Clerical	39,041	46,750	49,053	$ 2,303	4.93%
161	Technology Specialist	33,510	35,896	36,973	$ 1,077	3.00%
165	Media Specialist	97,912	102,411	105,483	$ 3,072	3.00%
172	Elementary Counselor	0	44,432	47,159	$ 2,727	6.14%
186	Custodial Personnel	93,767	98,080	102,569	$ 4,489	4.58%
191	Other Admin Personnel	108,838	113,835	117,250	$ 3,415	3.00%
199	Other Salaries & Comp	0	51,000	0	$ (51,000)	-100.00%
210	State Health Insurance	498,333	531,330	542,700	$ 11,370	2.14%
220	FICA	152,316	156,928	154,856	$ (2,072)	-1.32%
230	Teacher Retirement System	386,571	386,319	428,923	$ 42,604	11.03%
290	Other Employee Benefits	0	1,220	1,160	$ (60)	-4.92%
532	Comm-Web Based Subscrip	1,808	772	2,700	$ 1,928	249.74%
580	Travel	3,369	1,612	1,000	$ (612)	-37.97%
595	Other Purch Services	1,317	690	1,500	$ 810	117.46%
610	Supplies	12,429	12,146	10,775	$ (1,371)	-11.29%
615	Expendable Equipment	0	8,003	200	$ (7,803)	-97.50%
642	Books & Periodicals	1,854	2,360	1,400	$ (960)	-40.68%
810	Dues and Fees	103	687	2,000	$ 1,313	191.16%
	Total	**$ 3,074,652**	**$ 3,081,970**	**$ 3,310,480**	**$ 228,510**	**7.41%**


WESTCHESTER ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 1,250,000
$ 1,000,000
$ 750,000
$ 500,000
$ 250,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Art, Music, PE, Foreign Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Technology Specialist
Media Specialist
Elementary Counselor
Custodial Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Comm-Web Based Subscrip
Travel
Other Purch Services
Supplies
Expendable Equipment
Books & Periodicals
Dues and Fees
Object

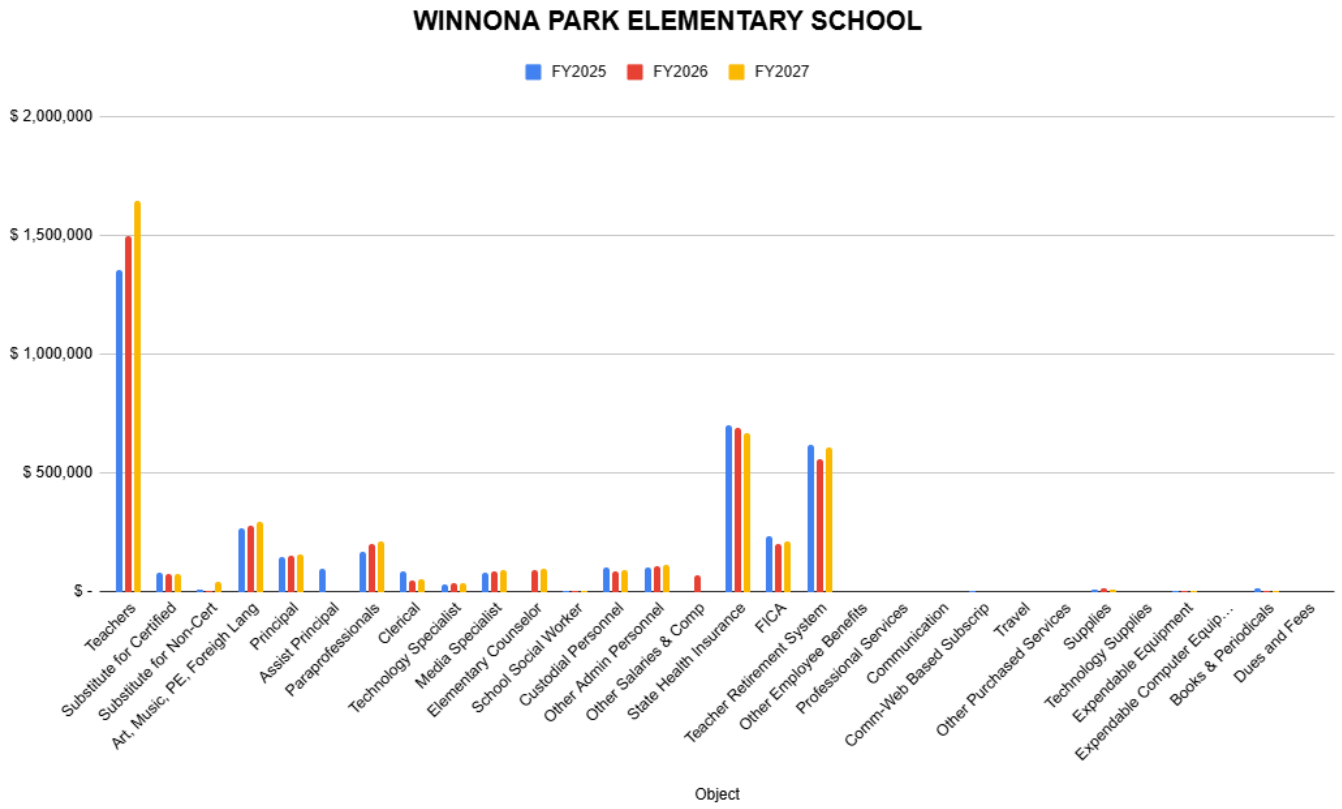
Winnona Park Elementary School

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	FY2025	FY2026	FY2027	Diff	Percent Change
110	Teachers	$ 1,356,035	$ 1,501,961	$ 1,647,571	$ 145,610	9.69%
113	Substitute for Certified	83,590	74,198	75,755	$ 1,557	2.10%
114	Substitute for Non-Cert	12,875	6,125	40,500	$ 34,375	561.22%
118	Art, Music, PE, Foreigh Lang	270,278	282,226	295,008	$ 12,782	4.53%
130	Principal	149,697	151,213	159,332	$ 8,119	5.37%
131	Assist Principal	95,762	0	0	$ -	
140	Paraprofessionals	167,610	204,424	213,447	$ 9,023	4.41%
142	Clerical	84,654	48,770	53,059	$ 4,289	8.79%
161	Technology Specialist	33,510	35,896	36,973	$ 1,077	3.00%
165	Media Specialist	82,220	87,341	90,533	$ 3,192	3.65%
172	Elementary Counselor	0	91,441	96,253	$ 4,812	5.26%
176	School Social Worker	6,494	6,805	7,148	$ 343	5.03%
186	Custodial Personnel	103,676	89,510	92,196	$ 2,686	3.00%
191	Other Admin Personnel	102,770	109,356	113,299	$ 3,943	3.61%
199	Other Salaries & Comp	0	70,000	0	$ (70,000)	-100.00%
210	State Health Insurance	702,048	693,170	668,124	$ (25,046)	-3.61%
220	FICA	235,781	204,984	214,569	$ 9,584	4.68%
230	Teacher Retirement System	618,916	558,348	608,776	$ 50,429	9.03%
290	Other Employee Benefits	0	1,392	1,352	$ (40)	-2.87%
310	Professional Services	300	300	270	$ (30)	-10.00%
530	Communication	0	500	1,885	$ 1,385	277.00%
532	Comm-Web Based Subscrip	2,704	1,978	1,978	$ -	0.00%
580	Travel	845	2,000	2,000	$ -	0.00%
595	Other Purchased Services	1,500	1,500	1,500	$ -	0.00%
610	Supplies	10,716	13,420	12,470	$ (950)	-7.08%
611	Technology Supplies	700	500	500	$ -	0.00%
615	Expendable Equipment	3,000	3,930	3,930	$ -	0.00%
616	Expendable Computer Equipment	242	0	0	$ -	
642	Books & Periodicals	13,655	6,087	5,287	$ (800)	-13.14%
810	Dues and Fees	800	1,500	1,500	$ -	0.00%
	Total	**$ 4,140,377**	**$ 4,248,875**	**$ 4,445,214**	**$ 196,339**	**4.62%**


WINNONA PARK ELEMENTARY SCHOOL
FY2025
FY2026
FY2027
$ 2,000,000
$ 1,500,000
$ 1,000,000
$ 500,000
$ -
Teachers
Substitute for Certified
Substitute for Non-Cert
Art, Music, PE, Foreign Lang
Principal
Assist Principal
Paraprofessionals
Clerical
Technology Specialist
Media Specialist
Elementary Counselor
School Social Worker
Custodial Personnel
Other Admin Personnel
Other Salaries & Comp
State Health Insurance
FICA
Teacher Retirement System
Other Employee Benefits
Professional Services
Communication
Comm-Web Based Subscrip
Travel
Other Purchased Services
Supplies
Technology Supplies
Expendable Equipment
Expendable Computer Equip...
Books & Periodicals
Dues and Fees
Object

Capital Improvement Plan

FY2027 Capital Projects Fund – School & Facility Investments

The FY2027 Capital Projects Fund includes approximately $8.6 million in planned expenditures to support capital improvements and long-term obligations across the district. Funding is allocated among schools and district facilities to address identified needs, including safety and security, repairs and maintenance, technology and equipment, textbooks and instructional resources, copier services, and building improvements.

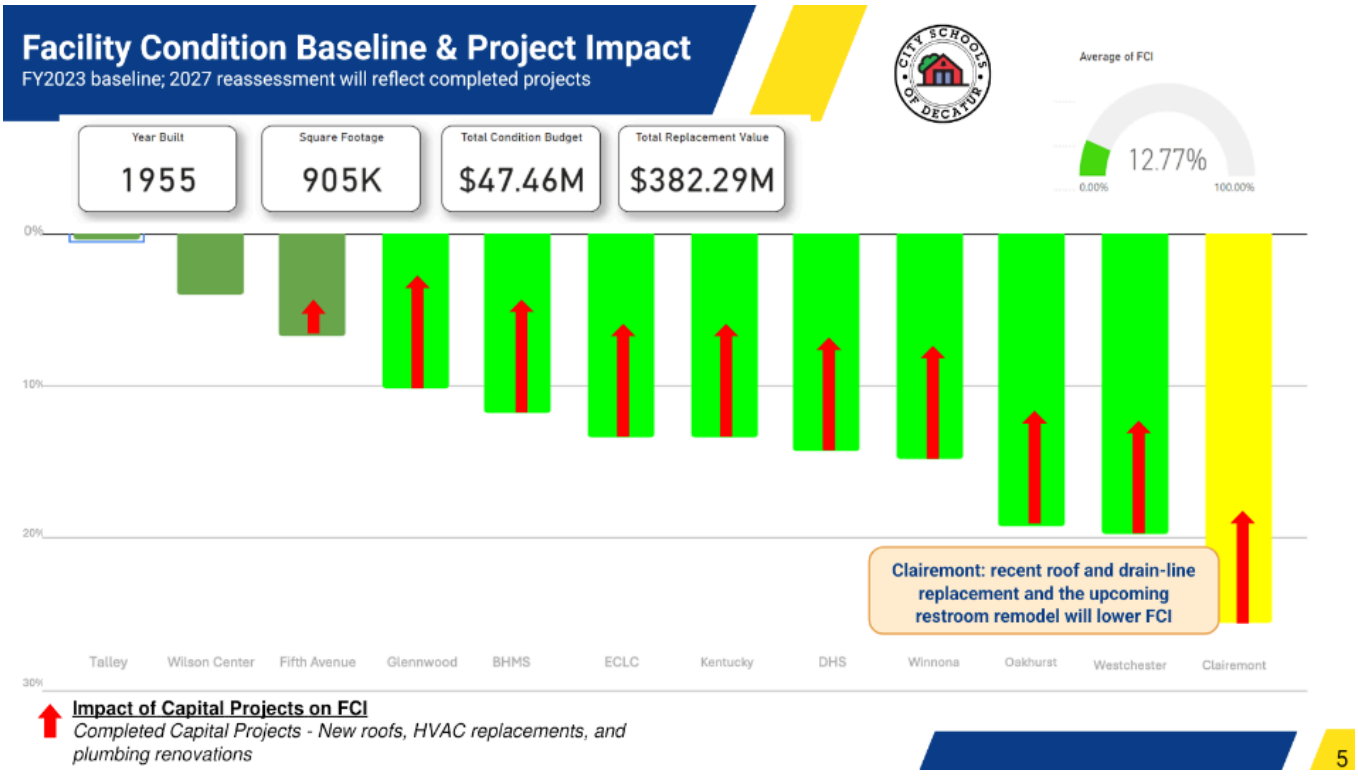
Approximately $3.5 million is allocated across district schools and facilities for capital and operational investments. Individual school allocations generally range from approximately $197,000 to $467,000, with investments based on the specific needs of each location. Projects may include building acquisition, construction and improvements, technology infrastructure, equipment, and other eligible capital expenditures.

The remaining $5.1 million is budgeted for outstanding bond and lease obligations, representing the largest component of FY2027 Capital Projects Fund expenditures. Overall, the FY2027 capital budget reflects the district's continued investment in safe, functional, and well-equipped learning environments while meeting existing long-term financial commitments.

FY27 Budgeted Capital Expenditures

Location	2027	Description
Oakhurst ES	$341,424	Professional Services, Safety & Security, Repair & Maintenance, Web-Based Subscriptions, Equipment, Textbooks, Copiers
Fifth Avenue Upper ES	$369,970	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, & Improvement
Westchester ES	$344,389	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, and Improvement
Glennwood ES	$342,371	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, and Improvement
Winnona Park ES	$343,471	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, and Improvement
Clairemont	$340,152	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, and Improvement
Talley	$230,496	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks
Beacon Hill MS	$412,636	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, and Improvement
Decatur HS	$467,040	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks, Building Acquisition, Construction, and Improvement, Computer Equipment
College Heights	$197,406	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscriptions, Equipment, Textbooks
Wilson Center Support Center	$197,406	Professional Services, Safety & Security, Repair & Maintenance, Copier, Web-Based Subscription, Computer Equipment, Textbook, Equipment
Debt Payment	$5,071,057	Outstanding Bonds and Leases
Total	**$8,612,652**	

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%

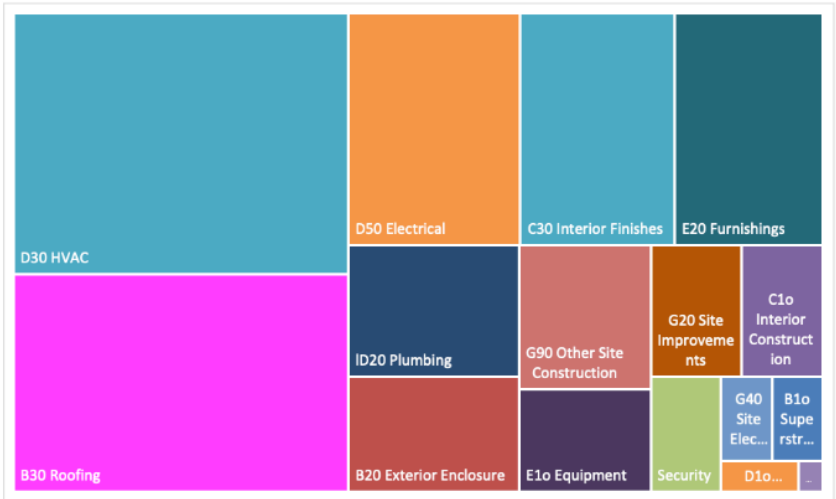
Excellent	0-7%
Good	7-19%
Fair	20-35%
Poor	35-50%
Crisis/Failure	>51%

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



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

Long Range Capital Improvement Plan

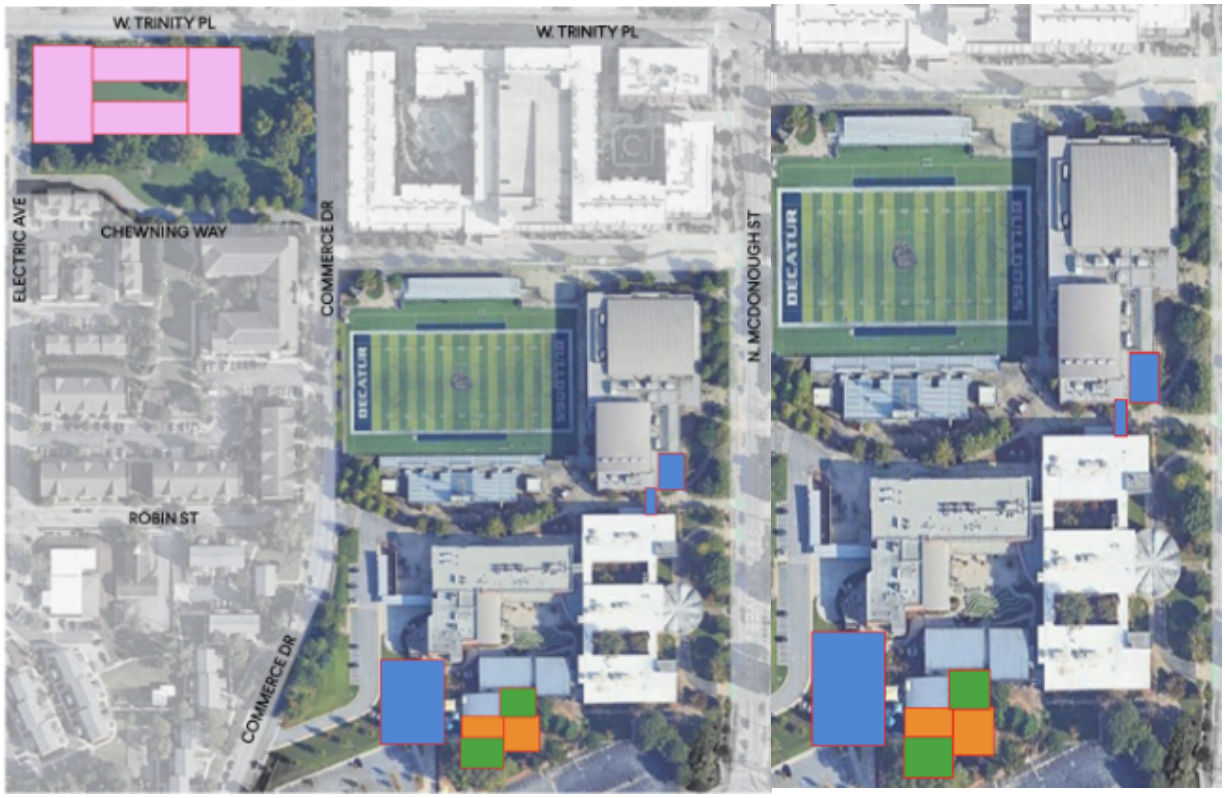
SPLOST and Capital funds will be used for all renovations and improvements

CSD's Comprehensive Capital Improvement Project is interdependent.

Estimated Cost $35,000,000 / Funding Source — SPLOST

- Expanded Early Learning Center Addresses CSD's Academic Achievement Gap
- Frasier Center Early Learning Relocation/Program Enhancement (*Creates DHS Construction Capacity)*
- CTAE Pathway Expansion
- Arts Performance Space Creation
- Upgraded Athletics Facilities & Auxiliary Gym Space with Multipurpose Capacity

Aerial View of CSD's Comprehensive Capital Improvement Project Footprint



CSD's Proposed Comprehensive Capital Improvement Solution

Athletics

- *Overview:*
  - 1,200+ Student-Athletes at DHS/BHMS
  -
  - 19 GHSA Sports at DHS - 8 Sports at BHMS - 50+ teams across all levels
- *Celebrating Achievements:*
  - 16 programs qualify to compete in the GHSA State Tournament
  - Area Champions in Girls' and Boys' Lacrosse
  - Top Three Finishers in GA: Swimming, Track, and Cross Country
  - 26 Student-Athletes Committed to Participating in Collegiate Athletics





-
- *Primary Need:*
  - Functional space for teaching, training, and competition

- *Current State:*
  - DHS is overbooked with athletic, arts, academic, and community events
  -
  - Scheduling conflicts create strain on students and staff
  - Limited flexibility for multi-purpose use





- *Future State:*
  - Adds another, dedicated practice and competition space.
  - Allows equitable practice times across programs, improving student-athlete wellness and academic focus.
  - Opportunity to support the addition of new teams and new programs
  - Allows equitable practice times across programs, improving student-athlete wellness and academic focus



HVAC Upgrades/Replacements



- Estimated Cost $350,000 / Funding Source — SPLOST

The life expectancy for a school's commercial HVAC system is typically 15 to 20 years, though this can vary depending on the type of unit, the level of maintenance, usage intensity, and environmental factors like climate and sun exposure. Factors such as routine professional maintenance, regular filter changes, and choosing higher-quality units can help extend the life of the system.

- The existing HVAC system is approximately 18 years old and has exceeded its service life expectancy.
- The replacement is expected to reduce energy consumption by approximately 30%.
- Maintenance costs are expected to reduce by 40%.
- The existing system utilizes HCFC refrigerant. The new system will use (410-A) HFC refrigerant, leading to less environmental impact.
- Anticipated Begin Year: 2026
- Anticipated Completion Year: 2027

Restoom Renovations



The Reasons Why School Kids Avoid Using Restrooms

Estimated cost $ 400,000.00 / Funding Source - SPLOST

There isn't a single "life expectancy" for an entire school restroom, but individual fixtures like toilets have a lifespan of 10-20 years, with potential to last 50 years if well-maintained. However, due to the high-traffic, vandalism, and litter typical in school restrooms, they often require major upgrades or complete replacement much sooner, sometimes within 7-10 years, to maintain functionality, hygiene, and safety standards.

The following locations have been identified for restroom renovation needs:

- Clairemont Elementary
- Glennwood Elementary
- Oakhurst Elementary
- Winnona Park Elementary
- Westchester Elementary
- Anticipated Begin Year: 2026
- Anticipated Completion Year: 2028

Expand Early Childhood Learning



Funding Source - SPLOST

- *Historical Context:*
  - Named the James H. Frasier Child Development Center, originally for teen moms enrolled at DHS
- *Primary Need:*
  - High-quality learning environment, equitable access, active family engagement, readiness for kindergarten, transformative community outcomes
- *Celebrating Achievements:*
  - Innovative lab model
  - Onsite childcare for CSD staff
- *Current State:*
  - No more space = inequitable access to families sitting on wait lists
  - Need for a better facility and play spaces
  - Impacting staff morale, teacher recruitment, and retention
- *Future State:*
  - Improved facilities that provide additional instructional space & increased outdoor play safety
  - Enhanced capabilities for the CTAE Early Childhood Education Pathway
  - Walkable access to learning and care for children
  - Improved student learning outcomes for our youngest learners

Elevator Renovations and Modernization





Estimated cost $1,200,000 / Funding Source - SPLOST

The expected service life of elevators is 20 - 25 years.

The following locations have been identified to renovate & modernize:

- Decatur High School - 17 & 21 Years Old
- Clairemont Elementary - 21 Years Old
- Oakhurst Elementary - 20 Years Old
- Glennwood Elementary - 19 Years Old
- Winnona Park Elementary - 17 Years Old
- Anticipated Begin Year: 2026
- Anticipated Completion Year: 2028

Intercom Replacement





Estimated cost $480,000

Reliable communication is critical for the safety of our schools. Many of our intercom systems are past their useful life, and replacement parts are obsolete and unavailable.

A school intercom system's life expectancy can vary significantly, but a reasonable range is 10 to 20 years, depending on the type of system, its hardware quality, environmental factors like weather, and regular maintenance. While older analog systems might last 15 years or more, modern IP-based systems may have a shorter hardware lifespan, often becoming functionally obsolete (around 7-10 years) before needing replacement to meet new safety requirements or incorporate advanced features.

The following locations have been identified to replace intercom systems:

- Clairemont Elementary
- Oakhurst Elementary
- Glennwood Elementary
- Winnona Park Elementary
- Westchester Elementary
- College Heights ECLC
- Fifth Avenue Upper Elementary
- Anticipated Begin Year: 2026
- Anticipated Completion Year: 2028

Security Camera System Upgrade



Estimated cost $ 450,000.00

The typical life expectancy for a school security system, such as video surveillance (VMS) and access control systems, is 5 to 10 years, though this can vary significantly based on factors like hardware quality, technological advancements, maintenance, and the overall integration of the system. Components may start to fail or become obsolete around this time, leading to increased maintenance costs, vulnerabilities, and a need for replacement or upgrade.

The following security camera system upgrades have been identified

- Add an internal camera system to Oakhurst Elementary
- Update the District Camera Software Program to allow for camera mapping, analytics, and event alert notifications.
- Additional options include facial recognition and a license plate reader to identify persons not allowed on school grounds.
- Anticipated Begin Year: 2026
- Anticipated Completion Year: 2028

FY27 Capital Budget

Capital funds are accounted for in the SPLOST budget. SPLOST's primary purpose is for capital projects. The plans listed for FY27 are for July 1, 2026–June 30, 2027. If projects are not completed, they will roll over into the following year. The impact of the projects on the current budget are listed below. The ending fund balance will increase by $9,000,000 upon receipt of funds due to the district as a result of a calculation error. Projects not funded by SPLOST will be funded out of the general fund.

Projected Revenue	Budget
SPLOST VI Proceeds	$6,664,295
SPLOST Interest	$100,000
FY27 Projected Beginning Fund Balance	$2,272,544
Total Revenue*	$9,036,839
Estimated Expenditures	**Budget**
Instruction	$866,401
School Administration	$1,245,593
Safety & Security	$474,000
Facilities, Acquisition, and Construction	$1,145,600
Debt Services	$4,881,058
Total Expenditures	$8,612,652
FY27 Estimated Ending Fund Balance	$424,187

*does not include $9,000,000 expected to be received in FY2027

Debt Payment

FY27 Budget - $4,206,891 (SPLOST)		
Allocation		**Description**
Series 2014	$1,106,538	• Finance the acquisition and construction of school buildings and facilities
Series 2020	$558,898	• Refinance the outstanding Series 2010 Certificate of Participation
Series 2020B	$361,215	• Partially refund the Series 2013B (construction of central administration facility)
Series 2025/*26* Bonds	$2,180,240	• Construction of ECLC and expansion of DHS

Teaching & Learning

FY27 Budget - $300,000 (SPLOST)		
Allocation		**Description**
Textbooks	$275,000	• K-3 ELA phonics program (Foundations) • K-5 ELA consumables (Wit and Wisdom) • 6-8 ELA consumables (Into Literature) • Math workbooks • HS physical science (8th grade course)
Band Instruments	$25,000	• Band and orchestra instruments

Safety & Security

FY27 Budget - $474,000 SPLOST)		
Allocation		**Description**
Access control enhancements	$20,000	• Modernize and systematize legacy core systems
Security Software Licenses	$160,000	• Reduced costs stemming from Avigilon and Evolv deployments
Professional services	$140,000	• Contract with city for SROs
Security camera replacements	$10,000	• Address gaps in maintaining Pre-K-8 camera system hardware
District radios	$144,000	• Full year's deployment

Technology

FY27 Budget - $1,381,069 (SPLOST)		
Allocation		**Description**
Copiers	$190,000	• Full year of hardcopy controls
Network Infrastructure	$154,360	• Maintaining life cycle & service
Telephone Communications	$180,000	• Will solicit new landline provider for FY28
Software as a Service	$747,598.84	• Eliminated tools not realizing sufficient ROI
Equipment Leases	$674,167	• Includes leases for staff laptops and K-12 student fleet
T&L (Software as a Service)	$434,943.16	Transferred to instruction

Operations

FY27 Budget - $1,145,600		
Allocation		**Description**
Construction, Building Improvements	$1,145,600	• Construction building improvements including, renovations, additions, ADA compliance (SPLOST funds)
Building Improvements	$1,475,000	• HVAC, flooring, LED upgrades, boilers, resurfacing (moved to general fund — one-time)
Transportation	$110,000	• Purchase of buses grant gap possible; (moved to general fund - one-time)
Professional Services	$420,000	• Architecture, landscape civil, interior design, structural engineering (moved to general fund — one-time)

Debt Overview

The Current FY2027 debt budget is $4,206,891. The $2,180,240 listed under Series 2025/2026 Bonds is not a secured debt amount. This amount reflects the anticipated debt for the construction or enhancement of the Early Childhood Learning Center and expansions at Decatur High School.

FY27 Budget - $4,206,891		
Allocation		**Description**
Series 2014	**$1,106,538**	• **Finance the acquisition and construction of school buildings and facilities**
Series 2020	**$558,898**	• **Refinance the outstanding Series 2010 Certificate of Participation**
Series 2020B	**$361,215**	• **Partially refund the Series 2013B (construction of central administration facility)**
Series 2025/*26* Bonds	**$2,180,240**	• **Construction of ECLC and expansion of DHS**

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.

Existing debt levels have a significant and compounding effect on a school district's ability to manage its finances, impacting both its current budget and its capacity for future borrowing. A high level of existing debt increases debt service payments, lowers the district's credit rating, and often results in higher taxes and reduced funding for education.

Since the district debt is repaid through SPLOST proceeds, existing debt does not directly impact residents with a tax burden. The district has demonstrated sound fiscal responsibility and management by maintaining a bond credit rating of "AA," which indicates very high credit quality and a very low risk of default. This rating signifies that the issuer has a very strong capacity to meet its financial commitments.

The effect of existing debt levels on current and future budgets

Fiscal Year	Series 2014 COPS	Series 2020 Installment Sale Agreement	Series 2020B URA Bond (School Portion)	Public Work Building Lease	New Money	Total Aggregate Debt Service
2027	$1,106,538	$558,898	$361,215	$145,926	$2,180,240	$4,352,816
2028	1,105,025	560,664	367,215	145,926	2,330,000	4,508,830
2029	1,107,200	562,251	367,765	145,926	2,331,250	4,514,392
2030	1,109,200	563,659	368,015	143,292	2,331,000	4,515,165
2031	1,107,075	554,888	362,965	143,086	2,329,250	4,497,264
2032	1,108,100	556,117	363,035	142,607	2,330,875	4,500,734
2033	1,107,700	557,167	367,515	148,767	2,330,750	4,511,899
2034	1,105,875	558,038	366,480	153,567	2,328,875	4,512,835
2035	1,107,625	553,730	0	157,047	2,330,125	4,148,527
2036	1,107,306	554,332	0	158,247	2,329,375	4,149,260
2037	1,105,750	554,756	0	159,247	2,331,500	4,151,253
2038	1,107,956	0	0	160,047	2,331,375	3,599,378
2039	1,108,719	0	0	165,724	2,329,000	3,603,443
2040	1,108,038	0	0	169,844	2,329,250	3,607,132
2041	1,109,788	0	0	170,684	2,331,875	3,612,347
2042	1,104,838	0	0	169,284	2,331,750	3,605,872
2043	1,108,400	0	0	170,724	2,328,875	3,607,999
2044	1,105,050	0	0	169,884	2,333,000	3,607,934
2045	0	0	0	170,844	2,329,000	2,499,844
2046	0	0	0	169,624	2,331,750	2,501,374
2047	0	0	0	0	2,331,000	2,331,000
2048	0	0	0	0	2,331,625	2,331,625
2049	0	0	0	0	2,333,375	2,333,375
2050	0	0	0	0	2,331,125	2,331,125
2051	0	0	0	0	2,329,750	2,329,750
2052	0	0	0	0	2,329,000	2,329,000
2053	0	0	0	0	2,328,625	2,328,625
2054	0	0	0	0	2,328,375	2,328,375
2055	0	0	0	0	2,332,875	2,332,875
2056	0	0	0	0	2,331,875	2,331,875
Total	$19,930,181	$6,134,495	$2,924,205	$3,160,298	$69,766,740	$101,915,919

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year	Due in More Than One Year
Governmental activities:						
Certificates of participation:						
Series 2014	$ 14,635,000	$ -	$ (465,000)	$ 14,170,000	$ 480,000	$ 13,690,000
Series 2020	6,425,000	-	(445,000)	5,980,000	455,000	5,525,000
Unamortized premiums	365,937	-	(40,309)	325,628	-	325,628
Certificates of participation, net:	21,425,937	-	(950,309)	20,475,628	935,000	19,540,628
Financed purchases from direct borrowings	3,888,620	2,515,466	(740,221)	5,663,865	1,045,515	4,618,350
Lease liability	2,186,132	-	(34,160)	2,151,972	35,526	2,116,446
Net pension liability	97,627,691	19,173,068	(34,313,745)	82,487,014	-	82,487,014
Net OPEB liability	42,775,704	6,154,792	(4,452,183)	44,478,313	-	44,478,313
Compensated absences *	143,170	614	-	143,784	107,838	35,946
Governmental activities long-term liabilities	$ 168,047,254	$ 27,843,940	$ (40,490,618)	$ 155,400,576	$ 2,123,879	$ 153,276,697

LONG-TERM DEBT AND OBLIGATIONS (Continued)

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
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	590,000	519,200	1,109,200
2031-2035	3,355,000	2,181,375	5,536,375
2036-2040	4,155,000	1,382,769	5,537,769
2041-2044	3,995,000	433,075	4,428,075
Total	14,170,000	$ 6,866,920	$ 21,036,920
Plus: Unamortized Premium	266,618		
Total	$ 14,436,618		

LONG-TERM DEBT AND OBLIGATIONS (Continued)

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
2026	$ 455,000	$ 107,042	$ 562,042
2027	460,000	98,898	558,898
2028	470,000	90,664	560,664
2029	480,000	82,250	562,250
2030	490,000	73,659	563,659
2031-2035	2,545,000	234,938	2,779,938
2036-2037	1,080,000	88	1,080,088
Total	5,980,000	$ 687,539	$ 6,667,539
Plus: Unamortized Premium	59,010		
Total	$ 6,039,010		

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.

LONG-TERM DEBT AND OBLIGATIONS (Continued)

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, 2025, the value of the lease liability was $2,151,972. 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
2026	$ 35,526	$ 86,079	$ 121,605
2027	61,267	84,658	145,925
2028	63,719	82,207	145,926
2029	66,268	79,658	145,926
2030	68,918	77,008	145,926
2031-2035	388,215	341,415	729,630
2036-2040	575,601	251,313	826,914
2041-2045	728,759	122,476	851,235
2046	163,699	6,548	170,247
Total	$ 2,151,972	$ 1,131,362	$ 3,283,334

LONG-TERM DEBT AND OBLIGATIONS (Continued)

Financed Purchases from Direct Borrowings. The District has entered into a financed purchase agreement for buses and computer equipment 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 $750,515. The outstanding balance of the financed purchase as of June 30, 2025 is $2,693,865.

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 the 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 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, 2025 was $2,970,000.

LONG-TERM DEBT AND OBLIGATIONS (Continued)

The future minimum payment obligations as of June 30, 2025 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 1,045,515	$ 123,444	$ 1,168,959
2027	1,030,080	134,878	1,164,958
2028	1,074,280	96,228	1,170,508
2029	778,990	55,834	834,824
2030	335,000	22,965	357,965
2031-2034	1,400,000	37,030	1,437,030
Total	$ 5,663,865	$ 470,379	$ 6,134,244

CITY OF DECATUR BOARD OF EDUCATION

LEGAL DEBT MARGIN INFORMATION

CITY OF DECATUR, GEORGIA

JUNE 30, 2025

(amounts expressed in thousands)

Gross Tax Digest	$	3,518,068
Debt Limit (10% of Assessed Value)		351,807
Amount of Debt Applicable to Debt Limit		95,976
Less Amount Set Aside for Repayment of General Obligation Debt		(4,382)
Total Net Debt Applicable to Limit		91,594
Legal Debt Margin	$	260,213
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit		26.04%

Long-Term Debt and Obligations

At the end of June 30, 2025, the District has long-term liabilities in the form of certificates of participation, City of Decatur intergovernmental payable, financed purchases, lease liabilities, net pension liability, net OPEB liability, and compensated absences. For more information on long-term debt, see Note 7.

Factors Bearing on the District's Future

We are pleased that City Schools of Decatur continues to enjoy a strong financial position. We have seen a positive tax digest growth over the last few years and remain hopeful that it will continue. Educational funding from the State of Georgia as well as the federal government is expected to remain at a conservatively low level.

The District remains confident in our ability to maximize resources so that we may provide the best possible educational experience for all our students.

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 $2,662,531 for the fiscal year ended June 30, 2025. Of this amount $981,992 was paid on behalf of the District by the State of Georgia, for a net contribution of $1,680,539. 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, 2025, the District reported a liability of $44,478,313 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2023. An expected net OPEB liability as of June 30, 2024 was determined using standard rollforward 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, 2024. At June 30 2024, the District's proportion was 0.390286%, which was a decrease of 0.000238% from its proportion measured as of June 30, 2023.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the year ended June 30, 2025, the District recognized OPEB expense of $965,979. At June 30, 2025, 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	$ -	$ 289,543
Experience differences	2,181,140	8,031,171
Assumption changes	5,186,365	4,402,799
Changes in proportion and differences between District contributions and proportionate share of contributions	1,695,408	1,575,367
District contributions subsequent to the measurement date	1,680,539	-
Total	$ 10,743,452	$ 14,298,880

District contributions subsequent to the measurement date of $1,680,539 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, 2026. 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:	
2026	$ (1,554,863)
2027	(2,482,000)
2028	(1,307,489)
2029	(16,873)
2030	116,294
Thereafter	8,964
Total	$ (5,235,967)

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. The total OPEB liability as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2023 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, 2024:

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	6.75%
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.

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, 2023 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, 2023 valuation were based on a review of recent plan experience done concurrently with the June 30, 2023 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	30.00%	2.60%
Equities	70.00%	9.10%
Total	100.00%	

Discount Rate: The discount rate was 3.98%, an increase from the prior year's rate of 3.68%. In order to measure the total OPEB liability for the School OPEB Fund, a single equivalent interest rate of 3.98% 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 (3.93% 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 2123.

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 3.98%, 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 (2.98%) or 1-percentage-point higher (4.98%) than the current rate:

	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
District's proportionate share of the net OPEB liability	$ 50,321,423	$ 44,478,313	$ 39,550,730

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:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 38,431,801	$ 44,478,313	$ 51,908,779

FY2026-2027 BUDGET BOOK

INFORMATIONAL SECTION



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 2026, the net digest growth for maintenance and operation of CSD was approximately $2.4 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 2027 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 for 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

FY27 Press Release

The City Schools of Decatur Board of Education today announces its intention to increase the 2026 property taxes it levy this year by 0.95 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 public hearings on this tax increase to be held on June 18, 2026, at 9:00 a.m. and 6:00 p.m., respectively. An additional public hearing meeting will be held on June 29, 2026, at 5:00 p.m. Final board approval of the millage rate is scheduled for June 29, 2026, at 5:25 p.m. All meetings will take place at the Wilson Support Center, 125 Electric Avenue, Decatur, GA 30030.

For more information, contact Dr. Lonita Broome, Chief Financial Officer at lbroome@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 at the the Wilson Support Center located at 125 Electric Avenue in Decatur, GA 30030 on June 29, 2026 at 5:25pm 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 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2021	2022	2023	2024	2025	2026
VALUE	Real & Personal	2,477,012,644	2,742,962,659	3,141,599,327	3,305,436,723	3,515,252,234	3,686,512,119
	Motor Vehicles	4,596,510	4,279,180	4,014,460	3,558,900	2,815,730	2,349,700
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment						
	Gross Digest	2,481,609,154	2,747,241,839	3,145,613,787	3,308,995,623	3,518,067,964	3,688,861,819
	Less Exemptions	335,551,879	286,241,237	322,335,611	338,817,907	361,164,981	363,763,031
	NET DIGEST VALUE	2,146,057,275	2,461,000,602	2,823,278,176	2,970,177,716	3,156,902,983	3,325,098,788
RATE	**MILLAGE RATE (Maintenance & Operation)**	21.0000	21.0000	20.3000	20.3000	20.3000	20.3000
TAX	**TOTAL M&O TAXES LEVIED**	$45,067,203	$51,681,013	$57,312,547	$60,294,608	$64,085,131	$67,499,505
	Net Tax $ Increase	$45,067,203	$6,613,810	$5,631,534	$2,982,061	$3,790,523	$3,414,375
	Net Tax % Increase		14.68%	10.90%	5.20%	6.29%	5.33%

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 0.95%.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Wilson Support Center, 125 Electric Avenue, Decatur, GA 30030 on June 18, 2026, at 9:00 a.m.

Times and places of additional public hearings on this tax increase are at the Wilson Support Center, 125 Electric Avenue, Decatur, GA 30030 on June 18, 2026, at 6:00 p.m. and June 29, 2025, at 5:00 p.m.

This tentative increase will result in a millage rate of 20.30 mills, an increase of 0.192 mills. Without this tentative tax increase, the millage rate will be no more than 20.108 mills. The proposed tax increase for a home with a fair market value of $750,000 is approximately $72, and the proposed tax increase for non-homestead property with a fair market value of $950,000 is approximately $91.

4. Hold three public hearings

Public hearings were held at 6 p.m. on May 19, 2026, and 11 a.m. on May 27, 2026.

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

1. **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 a 40% assessment ratio, the City of Decatur uses 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).
2. **Apply Exemptions:** If a property owner qualifies for any property tax exemptions, such as a homestead exemption, they are deducted from the assessed value to arrive at the **taxable value**.
3. **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.
4. The district has experienced a simple average growth of 8.14% in property tax collections over the last five years (including the previous and current budgets).

	Actual	Actual	Actual	Current Budget	Proposed Budget
Fiscal Year	**2023**	**2024**	**2025**	**2026**	**2027**
Millage Rate	21.00	20.30	20.30	20.30	20.30
Collections	**$50,667,181**	**$55,139,121**	**$58,883,392**	**$64,091,777**	**$66,655,448**
$ Growth		$4,471,940	$3,744,271	$5,208,385	$2,563,671
% Growth		8.83%	6.79%	8.85%	4.00%

PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
LAST TEN YEARS
(amounts expressed in thousands)

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
2015	$ 44,385	$ 19,783	47.0%	$ 23,076	$ 42,859	96.56%
2016	50,512	22,412	44.4%	24,405	46,817	92.68%
2017	51,969	22,572	43.4%	27,869	50,441	97.06%
2018	56,914	24,585	43.2%	29,363	53,948	94.79%
2019	65,047	27,005	41.5%	31,925	58,930	90.60%
2020	68,530	28,907	42.2%	37,845	66,752	97.41%
2021	73,381	32,045	43.7%	41,336	73,381	100.00%
2022	80,289	35,822	44.6%	44,467	80,289	100.00%
2023	84,510	37,948	44.9%	46,562	84,510	100.00%
2024	94,736	39,605	41.8%	45,879	85,484	90.23%

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.

Ten Years of Assessed Values

Based on historical trends, a conservative growth assumption was made. Real & Personal Property was projected to grow 3% annually, continuing the decline in motor vehicles at approximately 15% annually, and increasing M&O exemptions by 3% annually. With the 20.30 millage rate held constant, this produces the following projection:

City Schools of Decatur Board of Education
Ten (10) Years of Assessed Value

Fiscal Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
REAL & PERSONAL PROPERTY	$2,477,012,644	$2,742,962,659	$3,141,599,327	$3,305,436,723	$3,515,252,234	$3,686,512,119	$3,797,107,483	$3,911,020,707	$4,028,351,328	$4,149,201,868
MOTOR VEHICLE	$4,596,510	$4,279,180	$4,014,460	$3,558,900	$2,815,730	$2,349,700	$1,997,245	$1,697,658	$1,443,009	$1,226,558
GROSS DIGEST	**$2,481,609,154**	**$2,747,241,839**	**$3,145,613,787**	**$3,308,995,623**	**$3,518,067,964**	**$3,688,861,819**	**$3,799,104,728**	**$3,912,718,365**	**$4,029,794,337**	**$4,150,428,426**
LESS M&O EXEMPTIONS	**(335,551,879)**	**(286,241,237)**	**(322,335,611)**	**(338,817,907)**	**(361,164,981)**	**(363,763,031)**	**(374,252,976)**	**(385,121,060)**	**(396,369,113)**	**(407,999,554)**
NET DIGEST VALUE	**$2,146,057,275**	**$2,461,000,602**	**$2,823,278,176**	**$2,970,177,716**	**$3,156,902,983**	**$3,325,098,788**	**$3,424,851,752**	**$3,527,597,305**	**$3,633,425,224**	**$3,742,428,872**
GROSS M&O MILLAGE	21	21	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3
LESS ROLLBACKS	0	0	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	20.3	20.3
NET M&O TAXES LEVIED	**$45,067,203**	**$51,681,013**	**$57,312,547**	**$60,294,608**	**$64,085,131**	**$67,499,505**	**$69,524,491**	**$71,610,225**	**$73,758,532**	**$75,971,306**
NET TAXES $ INCREASE	$45,067,203	$4,967,490	$5,631,534	$2,982,061	$3,790,523	$3,414,375	$2,024,985	$2,085,735	$2,148,307	$2,212,774
NET TAXES % INCREASE		**14.68%**	**10.90%**	**5.20%**	**6.29%**	**5.33%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
Assessment Ratio 50%										

For your multi-year budget presentation, the key takeaway is that, at a constant 20.30 mills, the projected net digest grows from $3.425 billion in FY2027 to $3.742 billion in FY2030, generating approximately $6.45 million in additional annual levy compared with FY2026, without assuming a millage rate increase.

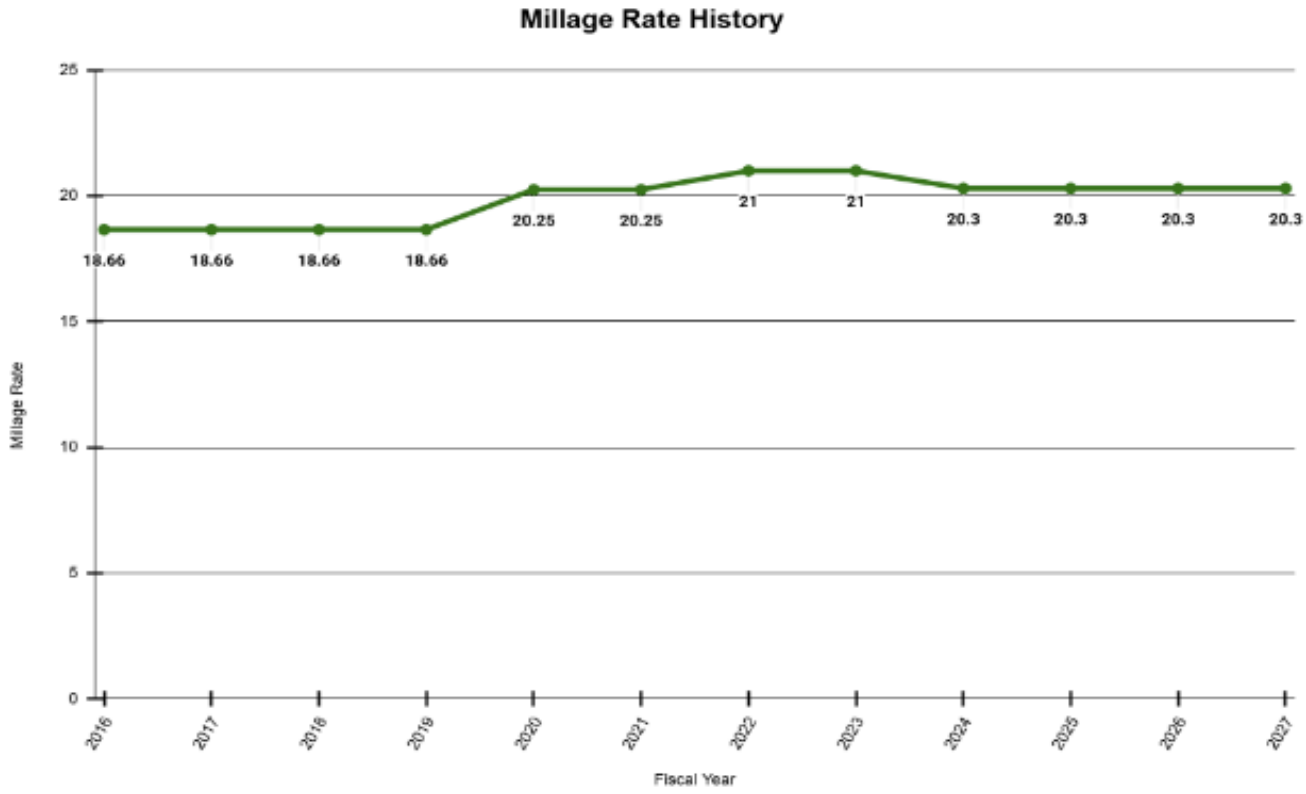
Tax Rate Analysis

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 2024-2027



Millage Rate Reduction Considerations

- Perpetual loss of revenue
- Loss will compound as the digest grows

2025 Millage Rate Highlights

- An M&O millage rate of 20.30 was utilized in the FY 2027 budget.
- Net M&O digest is projected to increase $3.4 million to $67,499,505.
- Net taxes levy will increase 5% (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 2027 is 20.30. The rollback millage rate is 20.108.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026

COUNTY:	002 - DEKALB	TAXING JURISDICTION:	DECATUR SCHOOL

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	3,467,548,365	31,410,138	140,820,576	3,639,779,079
PERSONAL	47,703,871		(970,831)	46,733,040
MOTOR VEHICLES	2,815,730		(466,030)	2,349,700
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	3,518,067,966	31,410,138	139,383,717	3,688,861,819
EXEMPTIONS	361,164,981		2,598,050	363,763,031
NET DIGEST	3,156,902,983	31,410,138	136,785,667	3,325,098,788
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE:	20.300	2026 MILLAGE RATE:	20.300

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	3,156,902,983	
Net Value Added-Reassessment of Existing Real Property	RVA	31,410,138	
Other Net Changes to Taxable Digest	NAG	136,785,667	
2026 Net Digest	CYD	3,325,098,788	(PYD+RVA+NAG)
2025 Millage Rate	PYM	20.300	PYM
Millage Equivalent of Reassessed Value Added	ME	0.192	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	20.108	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 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	20.108
	2026 Millage Rate	20.300
	Percentage Tax Increase	0.95%

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% (750,000 x 50% = $375,000) 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 20.108/1000 = 0.019083).
4. Multiply the assessed value by the millage rate divided by 1,000 ($375,000 x 0.0203 and $375,000 x 0.002108).

The district does not have a bond millage rate because debt service is funded through E-SPLOST.

Property Value at $750,000		
Description	**Current**	**Rollback**
Value	$750,000	$750,000
Assessed Value (50% of value)	$375,000	$375,000
Millage Rate	**0.0203**	**0.020108**
School Taxes Per Year (Before Exemptions)	$7,613	$7,541
Projected Annual Increase from FY26 to FY27 (Before Exemptions)	**$72**	

Property Value (Non-Homestead) at $950,000		
Description	**Current**	**Rollback**
Value	$950,000	$950,000
Assessed Value (50% of value)	$475,000	$475,000
Millage Rate	**0.0203**	**0.020108**
School Taxes Per Year (Before Exemptions)	$9,643	$9,551
Projected Annual Increase from FY26 to FY27 (Before Exemptions)	**$91**	

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**	**0.020108**
School Taxes Per Year (Before Exemptions)	$1,015	$1,005
Projected Annual Increase from FY26 to FY27 (Before Exemptions)	**$10**	

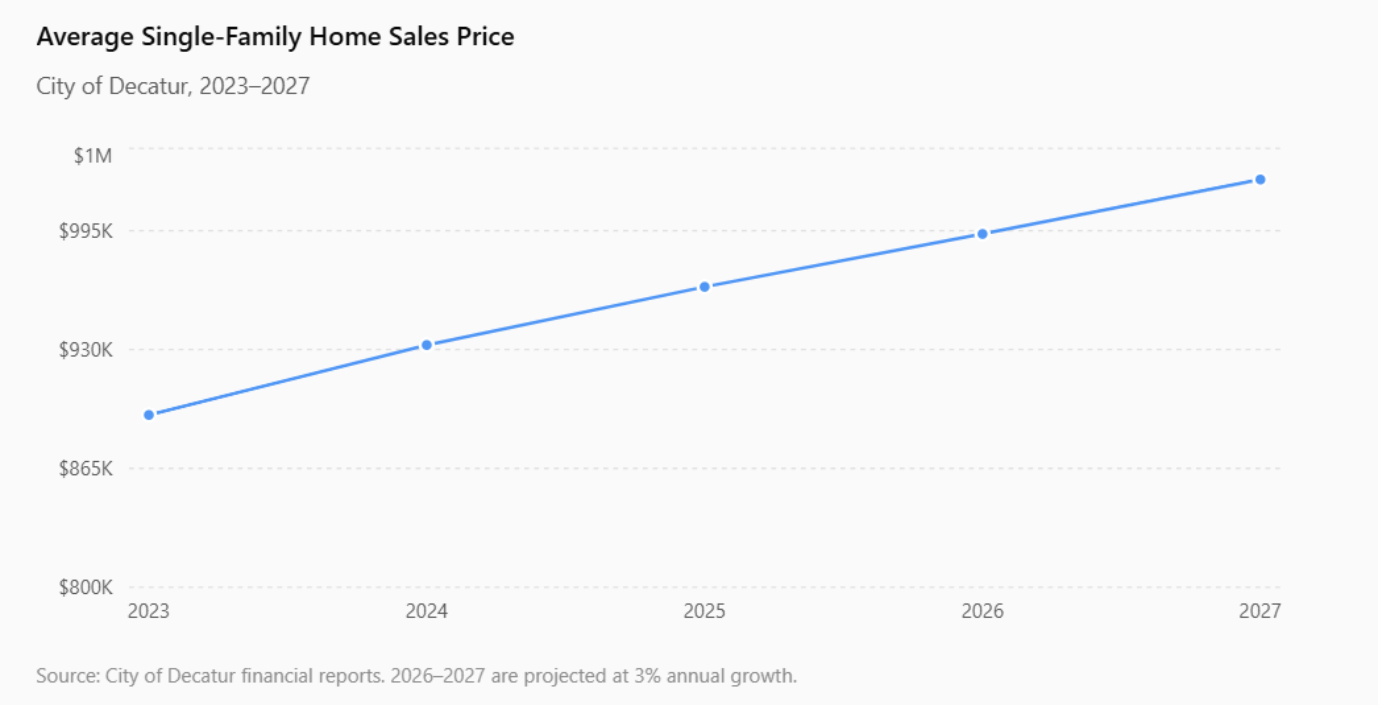
Tax Rate's Effect on the Average Taxpayer

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 rising property values in the City of Decatur. Due to increased property values, the district has been able to raise employees' salaries and fund expanded health benefits without increasing the millage rate.

	Actual	Actual	Actual	Current Year Budget	Proposed Budget
Fiscal Year	2023	2024	2025	2026	2027
Average Home Value	$894,200	$932,473	$964,294	$993,223	$1,023,020
Assessed Value	$392,770	$466,237	$482,147	$496,611	$511,510
Millage Rate	0.0210	0.0203	0.0203	0.0203	0.0203
School Taxes Per Year (Before Exemptions)	$8,248	$9,465	$9,788	$10,081	$10,384
$ Increase		$1,216	$323	$294	$302
% Increase		14.75%	3.41%	3.00%	3.00%

The actual average home value obtained from the City of Decatur's financial reports

3% annual growth for the current and proposed budgets



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 History

City Schools of Decatur
Historical Enrollment

As indicated in the table below, from the 2016-17 to the 2019-20 school year, enrollment in the City Schools of Decatur increased by 644 PK-12 students. Since the 2019-20 school year, PK-12 enrollment has decreased by 612 students.

Historical Enrollment - District-wide

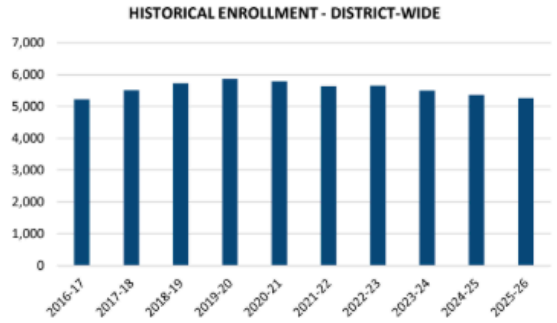
Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
PK	190	197	194	179	172	160	171	153	148	159
K	447	436	430	444	368	321	321	288	256	270
1	448	474	448	452	420	382	339	327	298	264
2	458	451	489	457	431	409	391	354	327	298
3	438	469	457	492	435	413	412	386	350	329
4	454	458	465	459	466	433	418	421	385	366
5	429	441	458	452	437	448	427	424	417	381
6	391	453	455	490	451	431	452	428	421	431
7	375	405	455	443	492	423	446	439	421	437
8	356	391	427	449	434	485	425	455	443	440
9	362	411	431	454	457	447	515	444	481	458
10	337	340	386	426	447	439	459	503	463	469
11	290	323	332	377	425	431	447	439	501	448
12	255	265	307	300	357	415	432	448	456	512
K - 12 Total	5,040	5,317	5,540	5,695	5,620	5,477	5,484	5,356	5,219	5,103
Grand Total	5,230	5,514	5,734	5,874	5,792	5,637	5,655	5,509	5,367	5,262

Source: City Schools of Decatur, FTE1 Enrollment Data

Historical Enrollment - District-wide

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
PK	190	197	194	179	172	160	171	153	148	159
K - 2	1,353	1,361	1,367	1,353	1,219	1,112	1,051	969	881	832
3 - 5	1,321	1,368	1,380	1,403	1,338	1,294	1,257	1,231	1,152	1,076
6 - 8	1,122	1,249	1,337	1,382	1,377	1,339	1,323	1,322	1,285	1,308
9 - 12	1,244	1,339	1,456	1,557	1,686	1,732	1,853	1,834	1,901	1,887
K - 12 Total	5,040	5,317	5,540	5,695	5,620	5,477	5,484	5,356	5,219	5,103
Grand Total	5,230	5,514	5,734	5,874	5,792	5,637	5,655	5,509	5,367	5,262

Source: City Schools of Decatur, FTE1 Enrollment Data



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.

CITY SCHOOLS OF DECATUR
ENROLLMENT PROJECTIONS REPORT (BY SCHOOL OF ATTENDANCE)

Page 21
12/15/2025

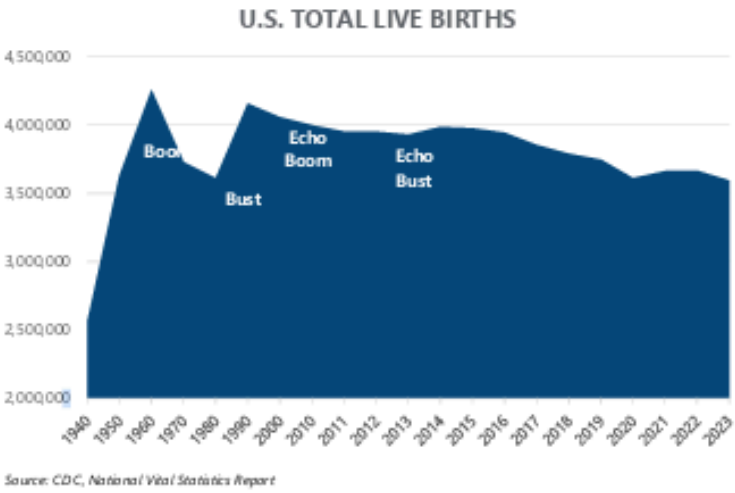
Enrollment Projection Methodology

The district contracts enrollment projections out to Woolpert Organization.

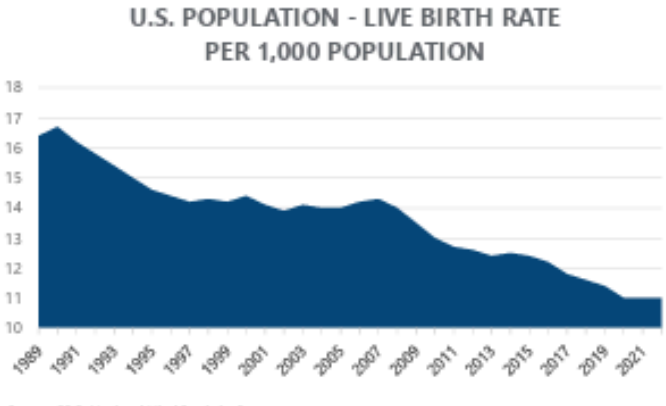
ENROLLMENT PROJECTION METHODOLOGY

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.



Source: CDC, National Vital Statistics Report

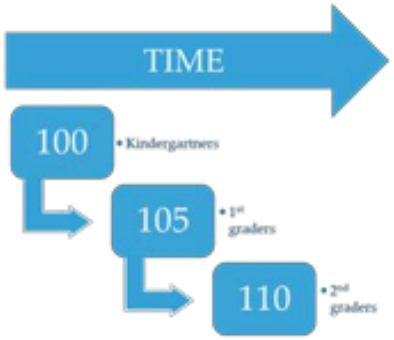


Source: CDC, National Vital Statistics Report

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.

Cohort Survival Method

The cohort survival methodology (sometimes referred to as the grade progression ratio method) is a widely used enrollment projection model that is used by many school districts and state and federal agencies to project K-12 enrollment.



A cohort is a group of persons [in this case, students]. The cohort survival enrollment projection methodology uses historic live birth data and historic student enrollment to "age" a known population or cohort throughout the school grades. For instance, a cohort begins when a group of kindergarteners enrolls in grade K and moves to first grade the following year, second grade the next year, and so on.

A "survival ratio" is developed to track how this group of students increased or decreased in number as they moved through the grade levels. By developing survival ratios for each grade transition [i.e. 2nd to 3rd grade] over a ten year period of time, patterns emerge. A projection ratio for each grade transition is developed based on analysis of the survival ratios. The projection ratios are used as a multiplier in determining future enrollment.

For example, if student enrollment has consistently increased from the 8th to the 9th grade over the past ten years, the survival ratio would be greater than 100% and could be multiplied by the current 8th grade enrollment to develop a projection for next year's 9th grade. This methodology can be carried through to develop ten years of projection figures. Because there is not a grade cohort to follow for students coming into kindergarten, resident live birth counts are used to develop a birth-to-kindergarten survival ratio. Babies born five years previous to the kindergarten class are compared in number, and a ratio can be developed to project future kindergarten enrollments.

The cohort survival method is useful in areas where population is stable [relatively flat, growing steadily, or declining steadily], and where there have been no significant fluctuations in enrollment, births, and housing patterns from year to year. The cohort survival methodology inherently considers the net effects of factors such as migration, housing, dropouts, transfers to and from charter schools, open enrollment, and deaths. This methodology does not assume changes in policies, program offerings, or future changes in housing and migration patterns.

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

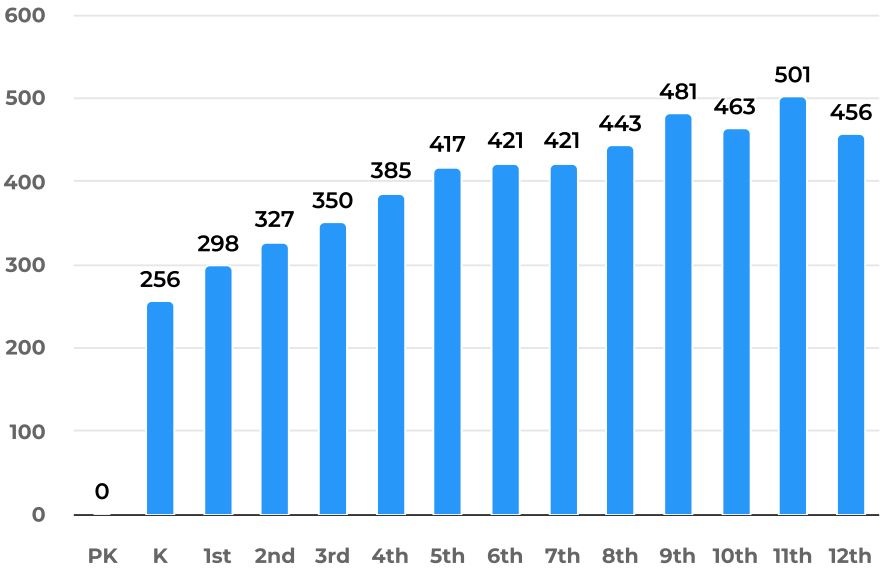
Additional Enrollment and Demographic Data

STUDENTS

5,219

ENROLLMENT BY GRADE

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

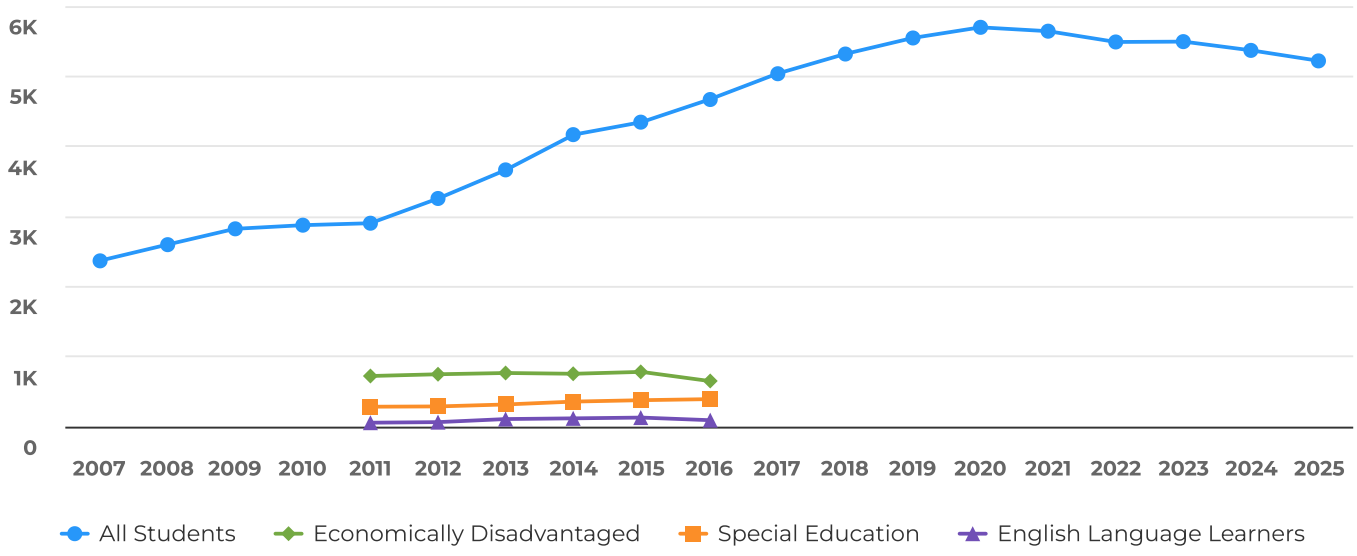


14.0%
Economically Disadvantaged

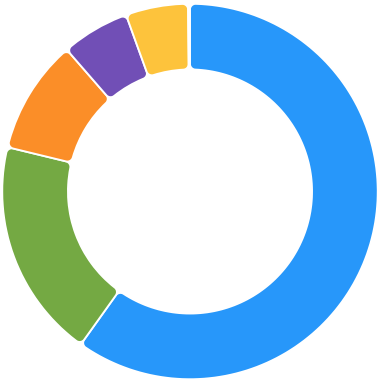
2.0%
English Language Learner Students

8.4%
Special Education Students (IEP)

STUDENT POPULATION OVER TIME

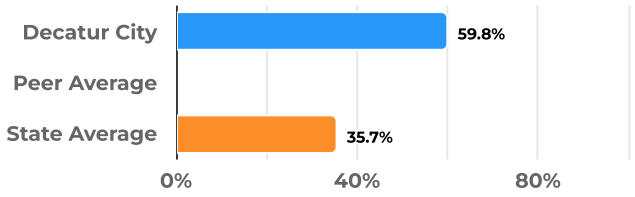


Student Diversity

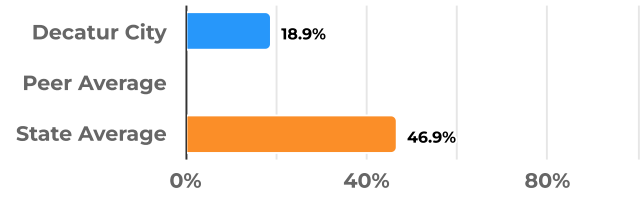


White	59.8%
African American	18.9%
Multi-Race	9.8%
Hispanic	5.9%
Asian	5.4%
Native American	0.2%
Hawaiian	0.0%

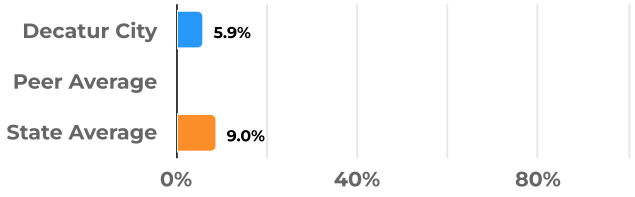
White



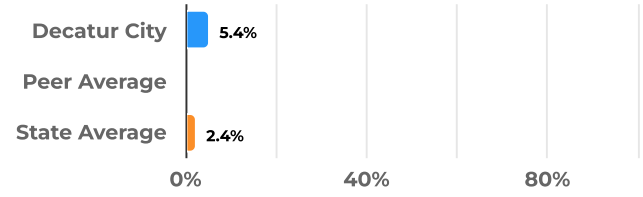
African American



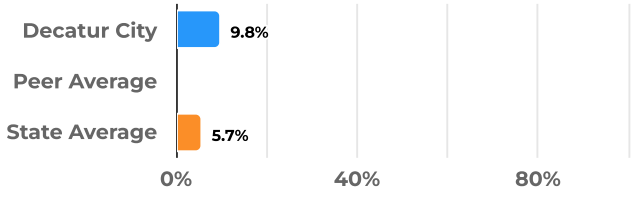
Hispanic



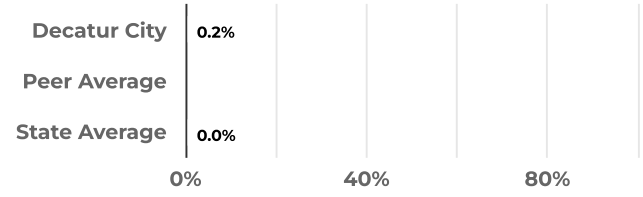
Asian



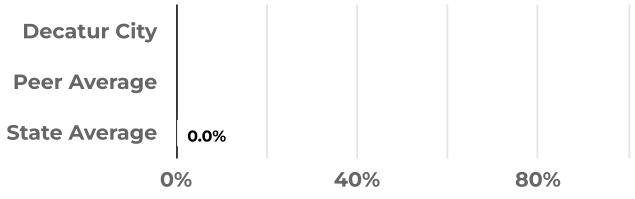
Multi-Race



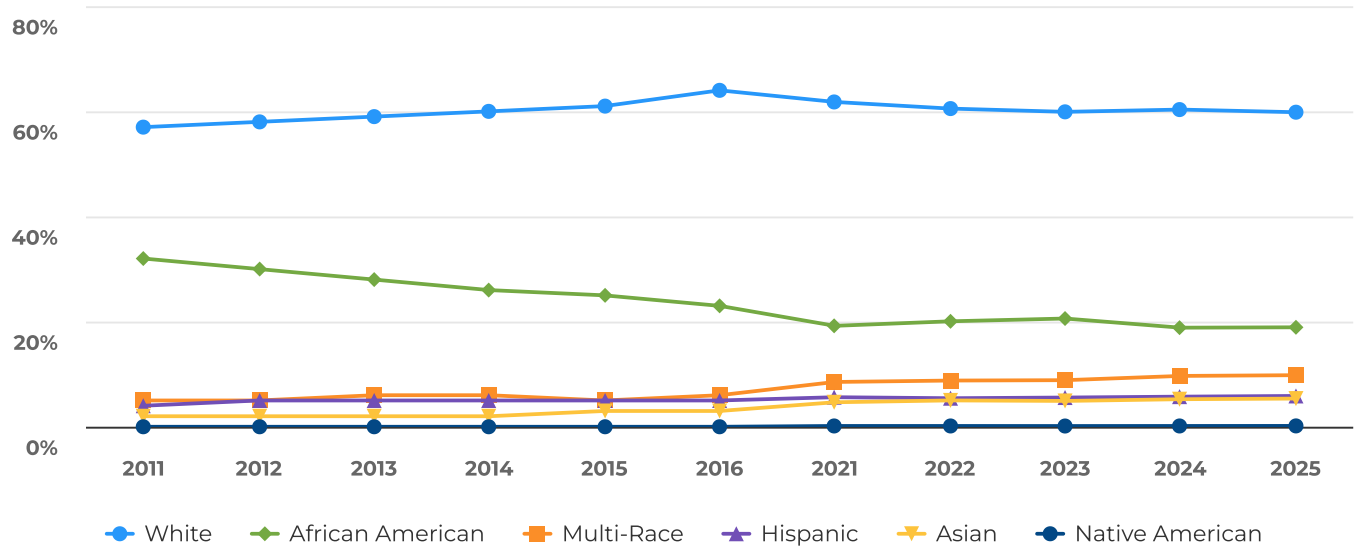
Native American



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.

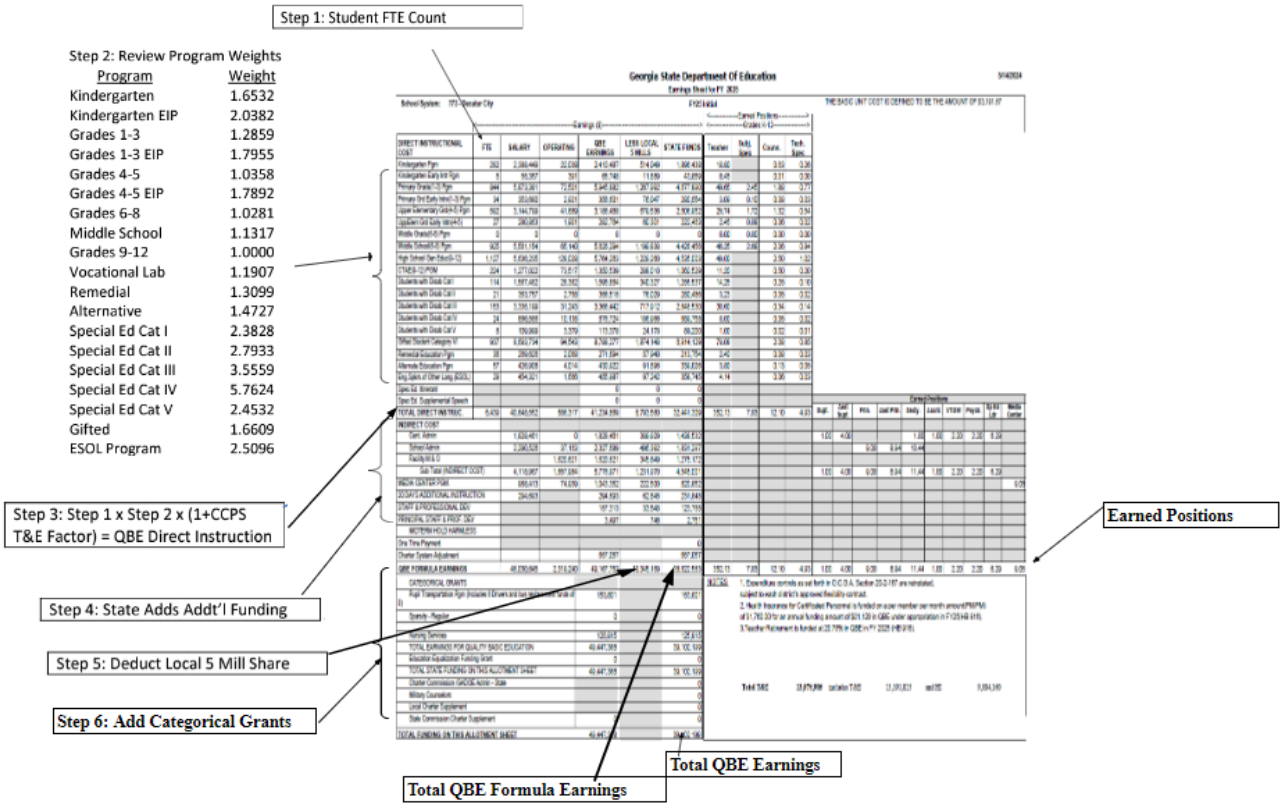
Step 5. The State Deducts the Local 5 Mill (LFMS) Share Amount

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



Most Recent QBE Sheet

Georgia State Department Of Education
Earnings Sheet for FY 2027

07/31/2026
FY27 Initial Amendment 3--Published

System: 773 - City Schools of Decatur
School: ALL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,253.18

	Earnings ($)					Earned Positions (K12)													
DIRECT INSTRUCTIONAL COST	**FTE**	**Salary**	**Operations**	**QBE Earnings**	**LESS LOCAL 5 MILLS**	**State Funds**	**Teacher**	**Subj. Spec**	**Couns.**	**Tech. Spec**	**Supt.**	**Asst Supt**	**Prin.**	**Asst Prin.**	**Secty.**	**Accnt.**	**VT/SW**	**Psych.**	**Sp Ed Ldr**	**Media Center**
Kindergarten	237	2,123,893	18,522	2,142,415	449,863	1,692,552	15.80	0.00	0.53	0.21										
Kindergarten Early Intervention	18	211,078	1,407	212,485	44,617	167,868	1.64	0.00	0.04	0.02										
Primary Grades 1-3	672	4,969,922	57,725	5,027,647	1,055,703	3,971,944	39.53	1.95	1.49	0.61										
Primary Grades 1-3 Early Intervention	81	895,466	6,958	902,424	189,491	712,933	7.36	0.23	0.18	0.07										
Upper Elementary Grades 4-5	548	3,093,754	38,590	3,132,344	657,728	2,474,616	23.83	1.59	1.21	0.50										
Upper Elementary Grades 4-5 Early Intervention	33	364,820	2,324	367,144	77,093	290,051	3.00	0.10	0.07	0.03										
Middle Grades 6-8	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School 6-8	943	6,025,167	66,406	6,091,573	1,279,105	4,812,468	47.15	2.73	2.09	0.85										
High School Grades 9-12	1,208	6,420,471	137,229	6,557,700	1,376,963	5,180,737	52.52	0.00	2.68	1.10										
Vocational Lab 9-12	189	1,145,108	62,030	1,207,138	253,474	953,664	9.45	0.00	0.42	0.17										
Special Education Category 1	67	979,053	16,680	995,733	209,084	786,649	8.37	0.00	0.15	0.06										
Special Education Category 2	21	375,957	2,758	378,715	79,522	299,193	3.23	0.00	0.05	0.02										
Special Education Category 3	130	3,011,668	26,546	3,038,214	637,963	2,400,251	26.00	0.00	0.29	0.12										
Special Education Category 4	40	1,534,947	16,897	1,551,844	325,855	1,225,989	13.33	0.00	0.09	0.04										
Special Education Category 5	8	116,901	3,379	120,280	25,256	95,024	1.00	0.00	0.02	0.01										
Gifted - Special Education Category 6	854	8,420,895	86,169	8,507,064	1,786,309	6,720,755	71.17	0.00	1.89	0.77										
Remedial	45	358,184	2,585	360,769	75,754	285,015	3.00	0.00	0.10	0.04										
Alternative	59	469,619	4,155	473,774	99,483	374,291	3.93	0.00	0.13	0.05										
ESOL	26	432,883	1,493	434,376	91,210	343,166	3.71	0.00	0.06	0.02										
Special Education Itinerant				0	0	0														
Special Education Supplemental Speech				0	0	0														
TOTAL DIRECT INSTRUC.	5,179	40,949,766	551,853	41,501,639	8,714,493	32,787,146	334.02	6.60	11.49	4.69										
Cent. Admin/ Tchr. Sal Incr.		1,844,752	0	1,844,752	387,360	1,457,392					1	4			1	1	2.09	2.14	5.60	
School Administration		2,383,989	35,275	2,419,264	507,996	1,911,268							9	8.66	9.93					
Facility M&O			1,543,342	1,543,342	324,070	1,219,272														
MEDIA CENTER		965,120	71,105	1,036,225	217,586	818,639														8.49
20 Days Additional Instruction		303,845		303,845	63,801	240,044														
Staff & Professional Development				150,577	31,618	118,959														
Principal Staff and Prof. Dev.				3,531	741	2,790														
Midterm Hold Harmless				0	0	0														
ONE TIME QBE PAYMENT																				
School Based Literacy Coaches				297,571	62,464	235,087														
Charter System Adjustment				637,705		637,705	334.02	6.60	11.49	4.69	1	4	9	8.66	10.93	1	2.09	2.14	5.60	8.49
QBE FORMULA EARNINGS	5,179	46,447,492	2,201,575	49,738,451	10,310,149	39,428,302														

CATEGORICAL GRANTS	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Pupil Transportation Pgm (Includes 5 Drivers and Bus Replacement Funds of 0)	153,205		153,205
Sparsity - Regular	0		0
Nursing Services	119,388		119,388
Educational Equalization Grant	0		0
Charter Commission /GADOE Admin - State	0		0

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 $1,935 for an annual funding amount of $23,220 in QBE under appropriation in FY27(HB974).
3. Teacher Retirement is funded at 22.32% in QBE in FY27(HB974).

Total T&E: 24,166,488 **Includes T&E** : 13,345,968 **and HI :** 10,820,520

Date: 9/6/2026 12:00:00 AM

Georgia State Department Of Education
Earnings Sheet for FY 2027

07/31/2026
FY27 Initial Amendment 3--Published

System: 773 - City Schools of Decatur
School: ALL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,253.18

CATEGORICAL GRANTS	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Military Counselors	0		0
Local Charter Supplement	0		0
State Special Charter Supplement	0		0
Social Worker	0		0
Student Mental/Behavioral Health Services	40,000		40,000
Targeted Support for Econ. Disadvantaged Stud.	0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET	50,051,044	10,310,149	39,740,895

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, the sophistication and excitement of a college town, and all the benefits of living in a major metropolitan area.

CSD teachers are among the finest professionals in the field. Nearly 80% of the district's teachers hold advanced degrees, most have multiple years of classroom experience, and many hold multiple certifications. The average years of experience among teachers across the district is 15 years.

The district currently employs approximately 875 staff members. Overall, the workforce comprises 47.4% White and 46.5% Black employees across all roles. Among the 438 classroom teachers, 25.8% identify as Black, up from 24.6% in FY26, and other minority groups are also increasing, highlighting the district's efforts to diversify partnerships and recruitment. For FY27, the district reinforces its 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:

Personnel Additions & Role Expansions

- **Work-Based Learning Coordinator (DHS):** Increased work days for the CTAE Department to meet grant requirements (190 to 210 days).
- **Dual Enrollment Coordinator (DHS):** Increased work days for the CTAE Department to meet grant requirements (190 to 210 days).
- **504 Team Lead (DHS):** Added 1.0 FTE to DHS staffing.
- **Medical Assistants (K-2 Schools):** Added 3.0 FTEs (1.0 FTE each across three positions) under the SAG approval.
- **After-School Manager (ECLC):** Expanded days and hours (1.0 FTE) to reduce supplemental pay and improve center coverage.
- **Graduation Coordinator (DHS):** Increased schedule days (1.0 FTE) to cover expanded duties and responsibilities.

Position Eliminations

- **Title/ESOL Liaison (SSS/ESOL):** 1.0 FTE eliminated
- **DVA Director (DVA):** 1.0 FTE eliminated
- **Director of PL and Equity (Wilson Center):** 1.0 FTE eliminated
- **Director of Assessment and Accountability (Wilson Center):** 1.0 FTE
- **School Nurse (Glennwood):** 1.0 FTE eliminated
- **School Nurse (Westchester):** 1.0 FTE eliminated
- **Director (Frasier Center/DHS):** 1.0 FTE eliminated

Funding Transfers & Supplement Adjustments

- **Lead Social Worker (District/SSS):** Annual supplement reduced from $6,000 to $3,000
- **Lead Counselor (District/SSS):** Annual supplement reduced from $6,000 to $3,000
- **Paraprofessionals (BHMS / Unspecified):** 3.0 FTE total (1.0 FTE each) moved from the IDEA grant to general funds.

Five Years of Allotment by CPI

Job Codes	Job Code Description	FY22 Total Employees	FY23 Total Employees	FY24 Total Employees	FY25 Total Employees	FY26 Total Employees
80	Teaches regular education pre-kindergarten students.	11	10	9	9	10
85	Teaches regular education kindergarten students.	16	13	12	12	12
100	Teaches students in any combination of grades K through 5 combined in the same classroom.	21	20	21	16	22
101	Teaches students in grade 1	20	19	21	18	17
102	Teaches students in grade 2.	25	22	22	20	16
103	Teaches students in grade 3.	22	17	18	19	14
104	Teaches students in grade 4	20	18	21	20	15
105	Teaches students in grade 5.	23	22	22	19	19
106	Teaches students in grade 6	14	12	13	13	12
107	Teaches students in grade 7	18	18	18	18	18
108	Teaches students in grade 8	12	11	12	12	11
109	Teaches students in grade 9.	4	4	4	4	4
112	Teaches students in grade 12.			1	1	1
113	Teaches students in any combination of grades 6 through 8 combined in the same classroom	27	29	27	27	30
114	Teaches students in any combination of grades 9 through 12 combined in the same classroom.	87	90	95	95	92
115	Teaches Jr. ROTC.	2	2	2	2	1

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).	4	3	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	
122	Serves as the In-School Suspension teacher for students in any grade level.	1	2	2	2	2
123	Teaches a Career, Technical and Agricultural Education Subject to students in grades 6 through 8.	3	3	4	4	3
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.	31	26	28	28	26
132	Teaches students in grades 1-3 Early Intervention Program (EIP) .	21	19	16	16	15
133	Teaches students in the 4th and 5th grade Early Intervention Program (EIP).	5	4	3	3	5
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	2	2	1
144	Teaches students in the ESOL program.	3	3	6	6	8
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.	15	13	13	13	15
147	Teaches students in the Gifted Students Program (students who meet eligibility.	6	5	6	6	7
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.	13	13	12	12	15
150	Teaches any Career, Technical and Agricultural Education subject to students in grades 9 through 12.	7	9	9	9	7
156	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 191.			4	4	9
157	Provides instructional services to students through the school or system as part of an enrichment or other program. Salary is from Object 110.	39	34	43	43	41
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	2	2	3
162	Teacher of students with Severe Intellectual Disabilities for any grade level.			1	1	2
171	Teacher of students with different areas of disability - for example, teacher of EBD students and SLD students in the same classroom.	66	60	62	62	60
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	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.					
399	Secretary for the Superintendent of School System	1	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	10	11	11	11
401	Counsels students in grades 6 through 8.	2	2	2	2	2
402	Counsels students in grades 9 through 12.	5	5	7	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
407	Assists other school personnel and family members in solving personal adjustment problems of students and improving school attendance.	3	3	4	4	3
408	Supports the student, family, and school in the coordination and delivery of collaborative-based community services.		1	2	2	1
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'.)	11	8	7	7	6
410	Manages or assists in the planning, preparation, and serving of school meals.	43	34	37	37	30

413	Coordinates the efforts of teachers, parents, and other school personnel in supporting students in Title I and EIP programs.	1	2	3	3	3
415	Assists with the system-wide collection, processing, and reporting of information.	3	3	3	3	2
420	Supports the principal or other certified school personnel with general office management.	2	1	2	2	3
425	Supports the principal or other certified school personnel with the management of financial records.	1	1	2	2	2
429	Assists with the collection and data entry of student or administrative information.	1				
430	Supports the principal or other certified school personnel with record-keeping and other clerical activities.	16	17	18	18	19
431	Supports the business services department with record keeping and other clerical activities at the system level.	2	2	1	1	1
434	Assists Pre-Kindergarten teachers in instructional activities.	9	7	5	5	2
435	Assists teachers and other certified personnel in instructional activities.	59	53	62	62	58
440	Manages the use, purchasing, and inventory of teaching and learning resources including books, non-print media, and equipment.	8	8	9	9	10
443	Assists the Librarian/Media Specialist in the capacity of clerical duties.	1	4	3	3	4

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	2	4	4	2
445	Assists teachers with incorporating various types of technology into the instructional program.	10	10	10	10	9
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	8	8	7
455	Manages the plant operations and maintenance of the facilities.	5	4	4	4	3
456	Maintains and operates building, grounds, equipment, print shop, etc.	8	7	7	7	4
457	Cleans and maintains the overall facility.	47	41	35	35	32
460	Manages the school transportation system.	1	1	1	1	1
461	Responsible for the operation of a school bus.	20	11	16	16	18
463	Assists the Transportation personnel in the capacity of clerical duties.	1	3	2	2	2
464	Assists in transportation-related activities; includes bus monitors.	5	5	5	5	7

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	3	4	4	4
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	2
471	Manages or is otherwise employed in any aspect of program research.	1	1	1	1	
473	Manages or is otherwise employed in any aspect of personnel administration.	3	4	5	5	5
475	Coordinates special education staff and services; provides information/assistance to the special education program.					3
477	Assists the school nutrition department in record keeping and other clerical duties.	1	1	1	1	
478	Manages the School Food Service Program at the local school.	5	4	4	4	1
480	Provides diagnostic services to students who meet eligibility requirements in the area of Speech-Language Impairments.	8	9	9	9	8

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	2	2	2
485	Provides instruction that enables students to develop skills and abilities for leisure/ recreation purposes.	2	2	1	1	1
487	Provides clerical services to general administration area of the school system.	2	2	2	2	1
488	Serves as or supports liaison between school system and the general public including the media.	1	1	2	2	2
490	Provides or assists in providing security services for a school or a school system.			2	2	5
495	Serves as or supports the system or school athletic program.	1	1	1	1	1
497	Assists the school or district with the implementation of the After-School Program	4	3	3	3	1
499	Supports Community Services personnel with general office management.	1	1	1	1	2
600	Serves as the chief executive officer of the school system.	10	1	1	1	1

601	Assists the chief executive officer of the school system with administrative duties as Deputy, Associate, Assistant, or Area Superintendent.			2	2	3
604	Serves as the chief executive officer of the technical institute.					
610	Serves as administrative head of a school. Responsible for the coordination and direction of all school activities.		10	10	10	10
612	Serves as the administrative head of a Pre-Kindergarten program or school.		1	2	2	2
615	Assists the principal in coordinating and directing school activities.	9	16	16	16	10
620	Coordinates the development and improvement of the programs of studies, co-curricular activities, and instructional services of the school system.	1	2	1	1	2
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.	24	26	20	20	23
622	Manages/coordinates the school safety program for the school system.	1	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	2	2	3

640	Manages and directs the school system program for eligible students with disabilities.			1	1	1
641	Manages and directs the guidance and counseling program, discipline program, and/or other student services for the school system.	1	1	2	2	1
642	Directs the School Improvement program for a school system or a group of school systems.	7	5	2	2	3
643	Manages and directs activities related to information technology and technology specialists.	1	1	1	1	2
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		1	1	1	1
		928	874	924	911	881

School-Based Allotments

Allotments

For the 2026-2027 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 ÷ 23 = # teachers (rounded up to the nearest whole)

Grades 4-5: 25 to 1

Total general education enrollment ÷ 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 ÷ 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 X 6 ÷ 5 ÷ 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
Attendance Clerk	N/A	N/A	N/A	1 per building
Bookkeeper	N/A	1 per building	1 per building	1 per building
Counselor	1 per building	2 per building	1 per 450 students	1 per 450 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
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
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)
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.
Graduation Coach	N/A	N/A	N/A	1 per building
Instructional Coach	1 per building	2 per building	2 per building	3 per building
K-2 Floating Nurse	1 Itinerant staff	N/A	N/A	N/A
LPN	N/A	N/A	1 per building	1 per building
Medical Health Aide	1 per building	N/A	N/A	N/A
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
Librarian	1 per building	1 per building	1 per building	1 per building
MTSS Lead	N/A	1 per building	1 per building	1 per building **(210 days)**
Nurse (RN)	N/A	1 per building	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)
Principal Admin Assistant	N/A	N/A	1 per building	1 per building
Receptionist	N/A	N/A	N/A	1 per building
Registrar	N/A	N/A	1 per building	1 per building

Position	Elementary	Upper Elementary	Middle	High
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)
ROTC Teacher	N/A	N/A	N/A	2 per building (additional staff based upon student enrollment)
Safety & Security Associates **(Updated)**	* 1 Itinerant Safety and Security Associate (SSA) conducts safety visits and reviews at elementary schools	* 1 Itinerant Safety and Security Associate (SSA) conducts safety visits and reviews at elementary schools	2 per building	3 per building *
School Manager	1 per building	1 per building	1 per building	1 per building
Section 504 Chair	N/A	N/A	N/A	1 per building
Special Education Lead Teacher (SELT)	1 per all PK-2 combined	0.5 per building	1 per building	1 per building
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
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. Additionally, allocations for World Language, Art, and PE/Health are determined based on course registration.	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. Additionally, allocations for World Language, Art, and PE/Health are determined based on course registration.
Stellar Substitute	1 per building	1 per building	2 per building	2 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

Position	Elementary	Upper Elementary	Middle	High
Technology Support Specialist * * K-12 technology support specialists also support ECLC (0.75) and administrative sites (0.75) in addition to the K-12s	1-199 = 0.25 per building 200-500 = 0.5 per building	1.0 per building	1.25 per building	1.5 per building
Vocational Teachers	N/A	N/A	6-8 FTE in vocational courses divided by 20	9-12 FTE in vocational courses divided by 20

**Additional Considerations - Projected enrollment may yield to adding or eliminating classrooms.

Per-Pupil Allocations by School

School	Enrollment					
Lower ES	**Operational Budget**	**FY25 Enrollment**	**FY26 Projected**	**FY26 Enrollment**	**FY27 Projected**	**Per Pupil (Operational Budget)**
Clairemont	$21,460	148	129	118	141	$145
Glennwood	$20,445	141	164	157	167	$145
Oakhurst	$26,245	181	216	214	178	$145
Westchester	$20,880	144	126	124	151	$145
Winnona Park	$34,220	236	217	221	225	$145
Upper ES						
FAVE	$74,095	528	495	477	424	$145
Talley	$97,005	604	585	601	553	$145
Middle						
BHMS	$173,205	1,298	1283	1,310	1,208	$135
High						
DHS	$250,155	1,885	1853	1,893	1,878	$135

FY2027 Budgeted Personnel

	FY2027 EXPENDITURE
110 TEACHERS TOTALS:	33,210,515.12
111 BOARD OF EDUCATION TOTALS:	54,900.00
112 PREKINDERGARTEN TEACHERS TOTALS:	577,883.00
113 SUBSTITUTE FOR CERTIFIED TOTALS:	1,392,211.00
114 SUBSTITUTE FOR NON-CERT TOTALS:	734,770.00
115 EXTENDED DAY -TEACHERS TOTALS:	127,427.16
116 PROFESSIONAL DEV STIPENDS TOTALS:	55,550.00
117 EXTENDED YEAR TOTALS:	121,045.32
118 ART, MUSIC, PE, FOREIGN L TOTALS:	4,461,115.57
120 SUPERINTENDENT TOTALS:	273,156.00
121 DEPUTY/ASSO/ASSIST, CHIEF TOTALS:	1,617,015.00
130 PRINCIPAL TOTALS:	1,672,520.00
131 ASST PRINCIPAL TOTALS:	1,389,044.80
140 PARAPROFESSIONALS TOTALS:	3,626,121.69
142 CLERICAL TOTALS:	1,806,354.00
146 ATHLETICS PERSONNEL TOTALS:	566,860.44
161 TECHNOLOGY SPECIALIST TOTALS:	511,083.00
163 NURSE TOTALS:	819,772.00
164 PHYSICAL/OCCUPATIONAL/MOB TOTALS:	1,031,902.00
165 MEDIA SPECIALIST TOTALS:	775,812.00
172 ELEMENTARY COUNSELOR TOTALS:	883,023.00
173 SECONDARY COUNSELOR TOTALS:	1,292,679.00
174 SCHOOL PSYCHOLOGIST TOTALS:	635,518.00
176 SCHOOL SOCIAL WORKER TOTALS:	375,669.00
177 FAMILY SERVICES COORD TOTALS:	12,600.01
178 GRADUATION COACH TOTALS:	120,682.00
180 BUS DRIVERS/MONITORS TOTALS:	743,533.50

	FY2027 EXPENDITURES
181 MAINT PERSONNEL TOTALS:	1,022,631.00
183 SAFETY/SECURITY PERSONNEL TOTALS:	368,705.00
184 SCHOOL NUTRITION PROG TOTALS:	1,398,460.00
186 CUSTODIAL PERSONNEL TOTALS:	1,172,870.00
190 OTHER MGMT PERSONNEL TOTALS:	2,351,437.98
191 OTHER ADMIN PERSONNEL TOTALS:	4,729,310.00
195 TERMINAL LEAVE PAYMENTS TOTALS:	0.00
199 OTHER SALARIES & COMP. TOTALS:	639,666.48
	70,571,843.07

Outstanding Bond Issues

The district has four outstanding bonds:

- Series 2014 Certificate of Participation (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
2047	0	0	0	0	0
2048	0	0	0	0	0
2049	0	0	0	0	0
2050	0	0	0	0	0
2051	0	0	0	0	0
2052	0	0	0	0	0
2053	0	0	0	0	0
2054	0	0	0	0	0
2055	0	0	0	0	0
2056	0	0	0	0	0
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
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	590,000	519,200	1,109,200
2031-2035	3,355,000	2,181,375	5,536,375
2036-2040	4,155,000	1,382,769	5,537,769
2041-2044	3,995,000	433,075	4,428,075
Total	14,170,000	$ 6,866,920	$ 21,036,920
Plus: Unamortized Premium	266,618		
Total	$ 14,436,618		

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
2026	$ 455,000	$ 107,042	$ 562,042
2027	460,000	98,898	558,898
2028	470,000	90,664	560,664
2029	480,000	82,250	562,250
2030	490,000	73,659	563,659
2031-2035	2,545,000	234,938	2,779,938
2036-2037	1,080,000	88	1,080,088
Total	5,980,000	$ 687,539	$ 6,667,539
Plus: Unamortized Premium	59,010		
Total	$ 6,039,010		

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 computer equipment 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 $750,515. The outstanding balance of the financed purchase as of June 30, 2025 is $2,693,865.

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 the 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 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, 2025 was $2,970,000.

The future minimum payment obligations as of June 30, 2025 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 1,045,515	$ 123,444	$ 1,168,959
2027	1,030,080	134,878	1,164,958
2028	1,074,280	96,228	1,170,508
2029	778,990	55,834	834,824
2030	335,000	22,965	357,965
2031-2034	1,400,000	37,030	1,437,030
Total	$ 5,663,865	$ 470,379	$ 6,134,244

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, 2025, the value of the lease liability was $2,151,972. 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
2026	$ 35,526	$ 86,079	$ 121,605
2027	61,267	84,658	145,925
2028	63,719	82,207	145,926
2029	66,268	79,658	145,926
2030	68,918	77,008	145,926
2031-2035	388,215	341,415	729,630
2036-2040	575,601	251,313	826,914
2041-2045	728,759	122,476	851,235
2046	163,699	6,548	170,247
Total	$ 2,151,972	$ 1,131,362	$ 3,283,334

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 SCHOOL PERFORM?

4-YEAR GRADUATION RATE

5-YEAR GRADUATION RATE

LEGEND
- Student group met improvement target
- Student group made progress, but did not meet improvement target
- Student group did not make progress and did not meet improvement target

	RATE	TARGET	FLAG
ALL STUDENTS	96.04%	90.00%	
AMERICAN INDIAN / ALASKAN NATIVE	Too Few Students	N/A	
ASIAN / PACIFIC ISLANDER	94.44%	90.00%	
BLACK	93.52%	90.00%	
HISPANIC	94.44%	90.00%	
MULTI-RACIAL	97.30%	90.00%	
WHITE	97.23%	90.00%	
ECONOMICALLY DISADVANTAGED	89.71%	84.66%	
ENGLISH LEARNERS	82.35%	Too Few Students	
STUDENTS WITH DISABILITY	92.16%	90.00%	

HOW DID STUDENT GROUPS IN THE SCHOOL PERFORM?

4-YEAR GRADUATION RATE

5-YEAR GRADUATION RATE

LEGEND
- Student group met improvement target
- Student group made progress, but did not meet improvement target
- Student group did not make progress and did not meet improvement target

	RATE	TARGET	FLAG
ALL STUDENTS	96.82%	90.00%	
AMERICAN INDIAN / ALASKAN NATIVE	N/A	Too Few Students	
ASIAN / PACIFIC ISLANDER	100.00%	N/A	
BLACK	92.66%	90.00%	
HISPANIC	94.74%	90.00%	
MULTI-RACIAL	96.00%	90.00%	
WHITE	98.81%	90.00%	
ECONOMICALLY DISADVANTAGED	90.24%	90.00%	
ENGLISH LEARNERS	Too Few Students	Too Few Students	
STUDENTS WITH DISABILITY	82.86%	90.00%	

HOW DID THE SCHOOL PERFORM ON EACH CONTENT AREA?

AMERICAN LITERATURE 99.79% Participation Rate	90.76	— no change
ALGEBRA: CONCEPTS AND CONNECTIONS 99.57% Participation Rate	97.49	↑ +6.23
BIOLOGY 98.78% Participation Rate	100.00+	↑ +5.25
U.S. HISTORY 100.00% Participation Rate	100.00+	↑ +5.89

Graduation

96.04%
Graduation Rate
All Students (2025)

93.52%
Graduation Rate
Black Students (2025)

94.44%
Graduation Rate
Hispanic Students (2025)

97.30%
Graduation Rate
Multi-Racial Students (2025)

97.23%
Graduation Rate
White Students (2025)

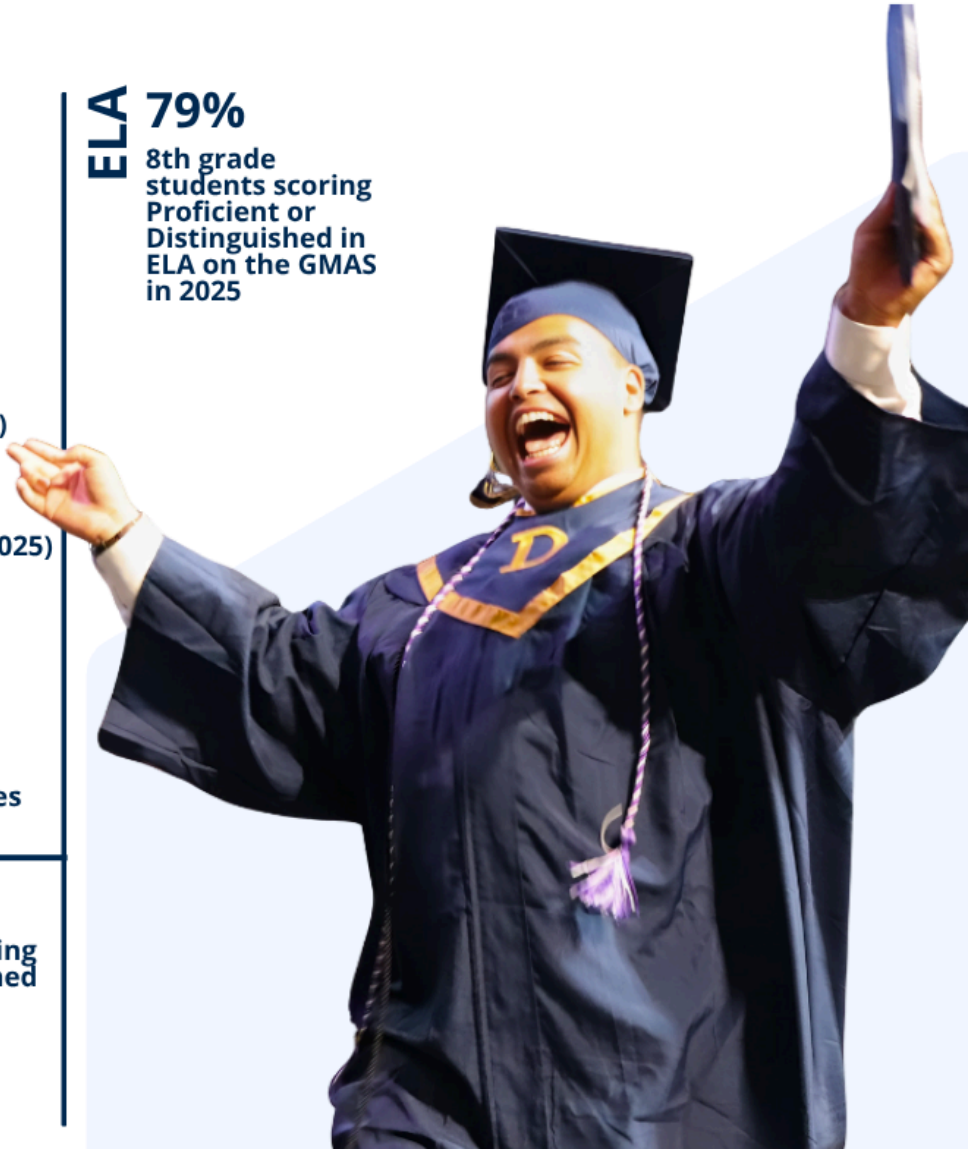
92.16%
Graduation Rate
Students with Disabilities (2025)

ELA

79%
8th grade students scoring Proficient or Distinguished in ELA on the GMAS in 2025

Math

84%
8th grade students scoring Proficient or Distinguished in Math on the GMAS in 2025



Percentage of Free or Reduced Price Meals

Georgia Department of Education
Free and Reduced Price Meal Eligibility
Free and Reduced Lunch (FRL) - Fiscal Year 2022-2025 Data Report

School	FY2022	FY2023	FY2024	FY2025	FY2026
Beacon Hill Middle School	10.31	12.85	16.57	15.33	14.3
Clairemont Elementary School	21.31	29.83	38.32	34.03	33.9
Decatur High School	8.26	12.41	17.99	16.57	14.79
Fifth Avenue Upper Elementary School	5.86	6.38	9.44	11.34	7.35
Glennwood Elementary School	7.74	10.5	20.56	19.75	16.56
Oakhurst Elementary School	9.32	11.65	11.95	12.18	6.6
Talley Street Upper Elementary School	9.33	16.64	17.4	21.19	21
Westchester Elementary School	#	6.67	6.76	6.43	6.45
Winnona Park Elementary School	#	#	6.85	7.98	6.33
	8.6	12.3	16.3	16.0	14.3

Notice:
Indicates Free and Reduced Lunch (FRL) percentage is less than 5%

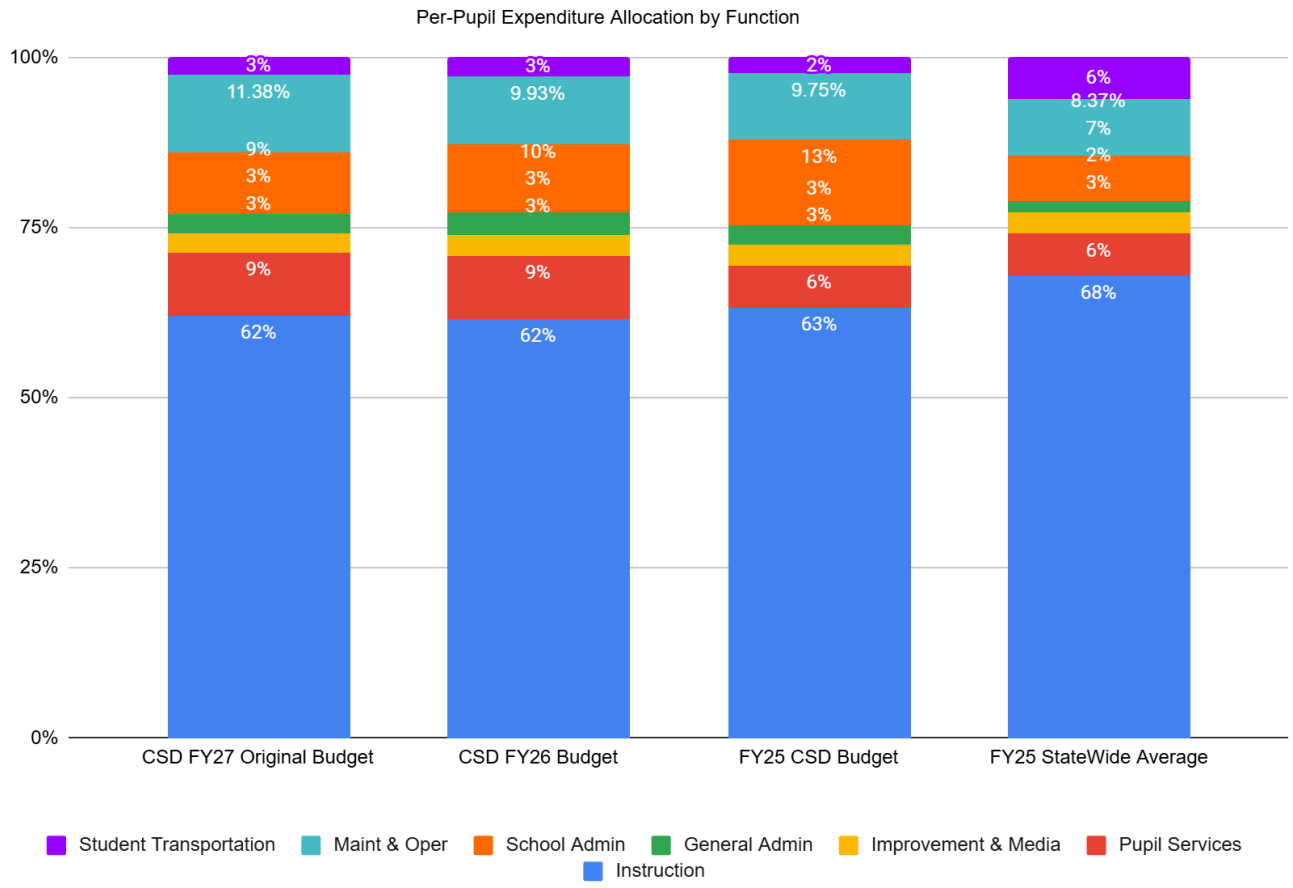
Per-Pupil Expenditure Allocation

The district's spending across all funds in the specified categories aligns with the state's spending by category.

The chart demonstrates that CSD continues to prioritize classroom instruction, with approximately 62% of per-pupil expenditures allocated to instruction in FY2026 and FY2027, compared with 63% in FY2025. While CSD's instructional allocation is below the FY2025 statewide average of 68%, the district allocates a greater share to several student and operational support functions.

Notably, Pupil Services represents approximately 9% of CSD's allocation in FY2027, compared with 6% statewide. Maintenance and Operations accounts for approximately 11.4%, compared with about 8.4% statewide. School Administration represents approximately 9%, compared with 7% statewide.

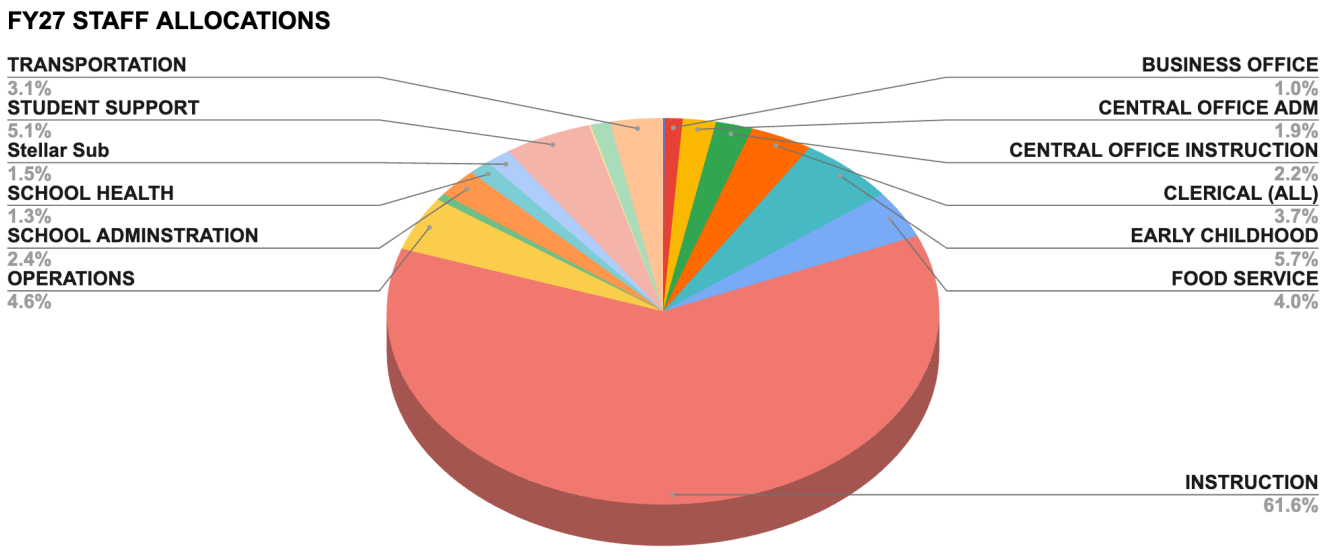
Overall, the allocation pattern remains relatively consistent from FY2025 through FY2027, with Instruction continuing to represent the largest share of per-pupil expenditures. The comparison also illustrates differences between CSD and statewide spending patterns, particularly in Pupil Services, Maintenance and Operations, and School Administration.



Personnel Resource Allocation

For FY27, currently, there are 875 allotments, broken down by the following functions and programs. A district strategy is to allocate as much human capital as possible to instruction. At a basic level, functions define "what we do" — for example, instruction, operations, and transportation. Due to decreased allotments based on student enrollment, 61.6% (540) of all budget allotments continue to be for instruction.

FY27 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.