

DEKALB COUNTY BOARD OF EDUCATION
FY2026- Consolidated Budget
Governmental Funds
For the Period Ended June 30, 2026

| | GENERAL FUND | CAPITAL PROJECTS FUND | DEBT SERVICE FUND | SCHOOL NUTRITION FUND | NONMAJOR GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|-----------------------|--------------------------|-------------------|--------------------------|--------------------------------|-----------------------------|
| REVENUES | | | | | | |
| Property Taxes | \$ 1,001,496,971 | \$ - | \$ - | \$ - | \$ - | \$ 1,001,496,971 |
| Sales Taxes | 6,000,000 | 160,000,000 | - | - | - | 166,000,000 |
| State Funds | 590,784,324 | - | - | 1,500,000 | 27,388,174 | 619,672,498 |
| Federal Funds | - | - | - | 81,219,616 | 115,127,996 | 196,347,612 |
| Charges for Services | 1,000,000 | - | - | 500,000 | - | 1,500,000 |
| Investment Earnings | 17,500,000 | 13,300,000 | - | - | - | 30,800,000 |
| Miscellaneous | 2,730,000 | 175,000 | - | 612,751 | 8,430,664 | 11,948,415 |
| Total revenues | <u>1,619,511,295</u> | <u>173,475,000</u> | <u>-</u> | <u>83,832,367</u> | <u>150,946,833</u> | <u>2,027,765,496</u> |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| Instruction | 884,871,875 | 28,326,614 | - | - | 69,700,593 | 982,899,082 |
| Pupil Services | 124,417,404 | - | - | - | 29,990,345 | 154,407,748 |
| Improvement of Instructional Services | 44,946,378 | 16,720,406 | - | - | 566,516 | 62,233,300 |
| Instructional Staff Training | 581,584 | - | - | - | 38,361,080 | 38,942,664 |
| Educational Media Services | 19,374,968 | - | - | - | 33,000 | 19,407,968 |
| Federal Grant Administration | - | - | - | - | 5,739,014 | 5,739,014 |
| General Administration | 45,379,092 | - | - | - | 1,474,795 | 46,853,888 |
| School Administration | 92,663,642 | - | - | - | 207,001 | 92,870,643 |
| Support Services - Business | 9,733,473 | - | - | - | 236,500 | 9,969,973 |
| Maintenance And Operation | 258,426,622 | 1,632,069 | - | - | 1,703,392 | 261,762,083 |
| School Safety And Security | - | - | - | - | 6,220,368 | 6,220,368 |
| Student Transportation Service | 91,918,519 | 3,223,228 | - | - | 1,041,575 | 96,183,322 |
| Support Services - Central | 59,456,001 | 6,668,004 | - | - | 248,427 | 66,372,433 |
| Other Support Services | 1,734,444 | - | - | - | 25,025 | 1,759,469 |
| School Nutrition Program | 336,368.00 | - | - | 85,832,367 | - | 86,168,735 |
| Enterprise Operations | 1,290,576 | - | - | - | 4,280,000 | 5,570,576 |
| Capital Outlays | | | | | | |
| Facilities Acquisition & Construction | - | 213,985,364 | - | - | - | 213,985,364 |
| Total expenditures | <u>1,635,130,946</u> | <u>270,555,684</u> | <u>-</u> | <u>85,832,367</u> | <u>159,827,631</u> | <u>2,151,346,629</u> |
| Excess (deficiency) of revenues over expenditures | <u>(15,619,651)</u> | <u>(97,080,684)</u> | <u>-</u> | <u>(2,000,000)</u> | <u>(8,880,798)</u> | <u>(123,581,133)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating Transfers From Other Funds | - | - | - | 100,000 | 9,000,000 | 9,100,000 |
| Operating Transfers To Other Funds | (8,100,000) | - | - | - | (1,000,000) | (9,100,000) |
| Sale or Compensation for the Loss of Capital Assets | 100,000 | - | - | - | - | 100,000 |
| Total other financing sources (uses) | <u>(8,000,000)</u> | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>8,000,000</u> | <u>100,000</u> |
| Net change in fund balances | (23,619,651) | (97,080,684) | - | (1,900,000) | (880,798) | (123,481,133) |
| Fund balances - beginning | \$ 392,000,000 | \$ 520,000,000 | \$ - | \$ 25,000,000 | \$ 2,520,894 | \$ 939,520,894 |
| Fund balances - ending | <u>\$ 368,380,349</u> | <u>\$ 422,919,316</u> | <u>\$ -</u> | <u>\$ 23,100,000</u> | <u>\$ 1,640,096</u> | <u>\$ 816,039,761</u> |