

Budget Development Expenditure Appropriations

(6) Budget Development and Budget Balancing

The District budget balancing strategy is to develop revenue estimates that are conservative. Once revenue estimates have been developed, expenditures are developed based on the amount of revenue available.

Important Points:

a. Low District Support Costs - The CCSD budget is focused on classroom and instruction. In contrast, school support costs are extremely low, even in comparison with other metro-Atlanta districts. General Administration costs are significantly lower than other districts. Low operational costs and a lean personnel support structure provide the District with significant **flexibility** when balancing the annual budget, even during economic downturns.

b. Cost Cutting Strategy to Balance Budget (if necessary)
During the budget development process, if expenditures were to exceed the revenue available, the District has demonstrated the ability to **focus on cutting costs (selected based on District priorities) that are not disruptive to balance the budget.**

c. Analysis of Existing School District Programs - The District continually analyzes existing instruction and support functions to see if adequate results have been achieved. The budget development process has frequently redeployed funding from unsuccessful programs to new, innovative programs, which assist in student achievement and **minimizing ongoing District program costs and cost increases.**

(Example – Significant cost savings are realized with Online Learning – Cobb Virtual Academy and Cobb Online Learning Academy)

Per Student Cost Categories	Atlanta	Cobb	DeKalb	Fulton	Gwinnett
Instructional	\$12,194	\$7,969	\$7,593	\$7,756	\$6,708
Media	\$114	\$167	\$160	\$175	\$131
Instructional Support	\$1,282	\$404	\$369	\$901	\$580
Pupil Services	\$841	\$296	\$714	\$767	\$325
General Administration	\$328	\$221	\$550	\$374	\$205
School Administration	\$855	\$742	\$763	\$715	\$805
Transportation	\$777	\$495	\$629	\$608	\$709
Maintenance/Operations	\$1,867	\$806	\$1,137	\$780	\$776
Debt Services	\$20	\$0	\$0	\$0	\$0
Total	\$18,278	\$11,100	\$11,915	\$12,076	\$10,239