

COBB COUNTY SCHOOL DISTRICT

FY2025 Budget Financial Overview



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**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: A - Property Taxes

FY2025 Proposed Budget: \$785,619,822

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$540,662,781		
FY2022 Actual	\$572,103,657	\$31,440,876	5.82%
FY2023 Actual	\$640,104,770	\$68,001,113	11.89%

FY2024 Original Budget	\$710,105,505
FY2024 Revised Budget	\$710,105,505

Revenue Description: Taxes levied on real and personal property, based on values assessed as of January 1 each year. 1. Real property consists of real estate and any permanently affixed improvements such as buildings. 2. Personal property consists of a) furniture, fixtures, machinery, equipment, inventory, or any other personal property used in business and b) aircraft and boats/motors owned by any individual or corporation.

Calculations:

2023 Property Value Digest	\$40,002,835,739
X .0756 Increase in Total Digest <i>The Cobb Tax Assessor is estimating a 7.56% Increase in Total Digest</i>	<u>\$3,024,214,382</u>
Subtotal	\$43,027,050,121
x .0187 Mills (CCSD 18.70 Millage Rate)	\$804,605,837
x .99 (99% Collection Rate)	\$798,809,030
x .984 (1.6% Cobb County Collection Fee)	\$786,028,086
- Acworth TAD	<u>(\$408,264)</u>
Total Projected Revenue	\$785,619,822



CARLA JACKSON

Tax Commissioner

HEATHER WALKER

Chief Deputy

June 28, 2023

Mr. Chris Ragsdale
Superintendent
Cobb County Board of Education
PO Box 1288
Marietta, GA 30061

Dear Mr. Ragsdale:

This letter is to certify the 2023 School Digest as follows:

Net M & O Digest	
Real Property	\$36,463,095,829
Personal Property	\$2,568,043,131
Motor Vehicle	\$173,428,160
Mobile Homes	\$12,863,907
Public Utilities	\$955,561,473
Timber 100% Value	\$0
Heavy Duty Equipment	\$3,271,399
Net Total	\$40,176,263,899

If you have any question, please do not hesitate to contact me.

Sincerely,

Carla Jackson
Tax Commissioner

Net Total	\$40,176,263,899
Motor Vehicle	- \$173,428,160
2023 Property Value Digest	\$40,002,835,739

Cobb County Board of Tax Assessors

2024 Tax Digest Projection
(County wide ONLY)
March 27, 2024

Stephen D. White
Director/Chief Appraiser

--2024 County-wide TAX DIGEST PRELIMINARY PROJECTION--	
Commercial	
2023 Digest as Submitted	\$ 13,090,484,573
Adjustments	\$ (514,342,026)
Projected Adjustments	\$ (199,039,902)
2023 Adjusted Digest	\$ 12,377,102,645
Projected Growth	\$ 225,000,000
Projected Revaluation	\$ 1,150,000,000
Total Growth & Reval	\$ 1,375,000,000
Projected 2024 Digest	\$ 13,752,102,645
Difference	5.05%
Residential	
2023 Digest as Submitted	\$ 39,601,991,763
Adjustments	\$ (75,095,807)
Projected Adjustments	\$ (5,000,000)
2023 Adjusted Digest	\$ 39,521,895,956
Projected Growth	\$ 300,000,000
Projected Revaluation	\$ 3,300,000,000
Total Growth & Reval	\$ 3,600,000,000
Projected 2024 Digest	\$ 43,121,895,956
Difference	8.89%
Personal	
2023 Digest as Submitted	\$ 4,270,332,384
Adjustments	\$ (73,843,112)
Projected Adjustments	\$ 400,000
2023 Adjusted Digest	\$ 4,196,889,272
Projected Growth	\$ 200,000,000
Projected Revaluation	\$ -
Total Growth & Reval	\$ 200,000,000
Projected 2024 Digest	\$ 4,396,889,272
Difference	2.96%
TOTAL DIGEST	
2023 Digest Total	\$ 56,962,808,720
Projected 2024 Digest	\$ 61,270,887,873
Increase/Decrease	7.56%
Projections do not include impact from exemptions such as Homestead or Freeport.	

The Tax Digest figures presented are estimates based upon work performed up to this date.

This projection does not include estimates for motor vehicles, mobile homes, public utilities etc.

Each year, the tax digest is reduced to some degree due to the appeals process.

The values being presented are assessed values. The assessed value is 40% of Fair Market Value.

Appraisal Staff is still reviewing data from sales, permits, personal property returns, etc., that may affect the final tax digest.

This years news!

Increases will be smaller than last year.

Average change per residential parcel less than last year.

Residential market is still doing well.

Commercial segments continue to perform well.

New Property Tax Legislation!

Assessment Notice mailing dates:

Commercial - April 19 Residential - May 2

Earlier residential mailing date. Earlier digest approval date.

Value Change Data Estimates -

Commercial - 7,700 properties will see a change

Residential - 140,000 properties will see a change

We need help from the county, cities, and schools to insure that all advertisements and public hearings are conducted in accordance with state law and that all required documents are **provided by the normal deadline.**

Tommy Allegood, Mayor
Board of Aldermen:
Albert L. Price
Gene Pugliese
Tim Houston
Tim Richardson
Brett North



James Albright, City Manager
Douglas R. Haynie, City Attorney
Regina R. Russell, City Clerk

4415 Center Street
Acworth, Georgia 30101
(678) 801-4024

www.acworth.org

October 20, 2023

2023 ACWORTH TAD

Mr. Brad Johnson
Chief Financial Officer
Cobb County School District
514 Glover Street
Marietta, Georgia 30060

Reference: Acworth Tax Allocation District – 2023 Digest Increment Due

Dear Mr. Johnson

The City has received the 2023 digest assessment information on the Acworth TAD parcels from Cobb County. The 2023 school district increment due to the Acworth TAD is \$408,264. The attachment details the information for each levying authority.

Please remit the amount due prior to November 15, 2023.

Respectfully,

A handwritten signature in black ink, appearing to read 'Diana DeSanto', written over a horizontal line.

Diana DeSanto
Deputy City Manager Support Services



Cobb School District General				Total Tax	Increment Due	Amount Paid	Adjustments	Cumulative Amount Paid	Cumulative Increment Due	Adjustment
				SG				0	0	
Digest 2003	1,017,348.00									
Digest 2004	3,279,058.00	2,261,710.00	222.31%	68.9743823000%	\$62,223	\$42,918	\$42,894	\$23.93	\$ 42,894.00	\$42,918
Digest 2005	4,362,522.00	3,345,174.00	328.81%	76.6798196000%	\$82,888	\$63,558	\$63,583	(\$24.63)	\$ 106,477.00	\$106,476
Digest 2006	9,364,477.00	8,347,129.00	820.48%	89.1360938000%	\$177,925	\$158,595	\$158,595	\$0.39	\$ 265,072.00	\$265,072
Digest 2007	27,313,032.00	26,295,684.00	2584.73%	96.2752286000%	\$516,216	\$496,988	\$500,456	(\$3,467.87)	\$ 765,528.00	\$762,060
Digest 2008	28,901,593.00	27,884,245.00	2740.88%	96.4799587000%	\$546,240	\$527,012	\$527,800	(\$787.87)	\$ 1,293,328.00	\$1,289,072
Digest 2009	27,344,251.00	26,326,903.00	2587.80%	96.2794812000%	\$516,806	\$497,578	\$496,580	\$998.14	\$ 1,789,908.00	\$1,786,650
Digest 2010	24,765,775.00	23,748,427.00	2334.35%	95.8921213000%	\$468,073	\$448,845	\$443,477	\$5,368.13	\$ 2,233,385.00	\$2,235,495
Digest 2011	22,549,311.00	21,531,963.00	2116.48%	95.4883411000%	\$426,182	\$406,954	\$406,662	\$292.12	\$ 2,640,047.00	\$2,642,449
Digest 2012	22,922,837.00	21,905,489.00	2153.20%	95.5618582000%	\$433,242	\$414,014	\$408,684	\$5,330.11	\$ 3,048,731.00	\$3,056,463
Digest 2013	21,308,102.00	20,290,754.00	1994.48%	95.2255344000%	\$402,723	\$383,495	\$381,673	\$1,822.13	\$ 3,430,404.00	\$3,439,959
Digest 2014	21,236,082.00	20,218,734.00	1987.40%	95.2093423000%	\$401,362	\$382,134	\$381,753	\$381.12	\$ 3,812,157.00	\$3,822,093
Digest 2015	21,584,913.00	20,567,565.00	2021.68%	95.2867635000%	\$407,955	\$388,727	\$395,271	(\$6,543.88)	\$ 4,207,428.00	\$4,210,820
Digest 2016	21,740,004.00	20,722,656.00	2036.93%	95.3203872000%	\$410,886	\$391,658	\$391,277	\$381.13	\$ 4,598,705.00	\$4,602,478
Digest 2017	22,009,138.00	20,991,790.00	2063.38%	95.3776109000%	\$415,973	\$396,745	\$396,980	(\$234.89)	\$ 4,995,685.00	\$4,999,223
Digest 2018	22,521,150.00	21,503,802.00	2113.71%	95.4826996000%	\$425,650	\$406,422	\$406,696	(\$273.89)	\$ 5,402,381.00	\$5,405,645
Digest 2019	22,702,254.00	21,684,906.00	2131.51%	95.5187357000%	\$429,073	\$409,845	\$410,108	(\$262.90)	\$ 5,812,489.00	\$5,815,490
Digest 2020	21,096,991.00	20,079,643.00	1973.72%	95.1777578000%	\$398,087	\$378,891	\$407,886	(\$28,995.00)	\$ 6,220,375.00	\$6,194,381
Digest 2021	20,608,689.00	19,591,341.00	1925.73%	95.0634997000%	\$389,504	\$370,276	\$344,282	\$25,994.00	\$ 6,564,657.00	\$6,564,657
Digest 2022	20,101,479.00	19,084,131.00	1875.87%	94.9389396000%	\$ 379,918	\$ 360,690	\$345,154	\$15,536.08	\$ 6,909,811.00	\$6,925,347
Digest 2023	22,018,824.00	21,001,476.00	2064.34%	95.3796443000%	\$ 411,752	\$ 392,728	\$ 408,264	\$ (15,536)	\$ 7,318,074.95	\$7,318,075
					<u>\$7,702,677.97</u>	<u>\$7,318,074.95</u>	<u>\$ 6,909,811.00</u>	<u>\$ (0.00)</u>		

TAD Increment through 2022	\$6,925,347
Total Increment Payments made (2004-2022)	<u>\$6,909,811</u>
Payment made in excess of Increment	<u>\$ 15,536</u>
Increment Due for 2023	\$ 392,728
Less: Payment made in excess of Increment	<u>\$ (15,536)</u>
	<u>\$ 408,264</u>

Please Remit Payment on or before 11/15/2023 to accommodate the 12/01/2023 Debt Service Due Date.
 Mail payment to City of Acworth - 4415 Center Street, Acworth, Ga. 30101
 Attn: Diana DeSanto

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: B - Property Taxes - Tag (Ad Valorem & TAVT)

FY2025 Proposed Budget: \$53,127,671

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$49,224,013		
FY2022 Actual	\$53,640,484	\$4,416,471	8.97%
FY2023 Actual	\$56,518,515	\$2,878,031	5.37%

FY2024 Original Budget	\$48,761,476
FY2024 Revised Budget	\$48,761,476

Revenue Description: Property tax collected for registering and titling motor vehicles. Existing vehicle owners, prior to March 2013, have the option to continue to operate under the ad valorem or "birthday" tax system and pay the annual taxes with their birthday being the due date. The Title Ad Valorem Tax or TAVT was introduced in the 2013 Georgia Legislative Session. TAVT eliminates the "birthday tax" or the motor vehicle ad valorem tax for new or used vehicle purchases as of March 2013. A one-time TAVT will be collected by the county tax commissioner before a new title is issued and the vehicle is registered. Ad Valorem Vehicle Revenue is estimated to decline due to the attrition of qualifiers for this form of taxation. This decline will be offset with the increase in TAVT collected by all subsequent new/used vehicle sales. The CCSD's portion of the proceeds increased to 49.0% of Cobb County's distribution effective July 1, 2019.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to June Collections	\$56,518,515	\$53,640,484	\$49,224,013	\$53,127,671

<u>FY2025</u>	
Projected Revenue	\$53,127,671

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: C - Delinquent Property Taxes

FY2025 Proposed Budget: \$2,072,217

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$2,650,854		
FY2022 Actual	\$2,316,925	(\$333,929)	-12.60%
FY2023 Actual	\$1,570,560	(\$746,365)	-32.21%

FY2024 Original Budget	\$1,648,111
FY2024 Revised Budget	\$1,648,111

Revenue Description: Property taxes are considered delinquent if they are unpaid by the October 15 deadline. Even if a portion has already been paid, any remaining unpaid taxes after the due date are still considered delinquent and are subject to interest and penalties.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2024) to determine the projected FY2025 revenue.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to December Collections	\$932,007	\$1,411,774	\$1,289,034	
July to June Collections	\$1,570,560	\$2,316,925	\$2,650,854	
Collection % July to December	59.34%	60.93%	48.63%	56.30%

FY2025

FY2024 July to December Collections	\$1,166,658
Prior Years' Average Collection %	56.30%
Projected Revenue	\$2,072,217

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: D - Intangible Taxes Revenue

FY2025 Proposed Budget: \$4,984,897

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$19,897,077		
FY2022 Actual	\$16,271,877	(\$3,625,200)	-18.22%
FY2023 Actual	\$9,067,234	(\$7,204,643)	-44.28%

FY2024 Original Budget	\$9,635,965
FY2024 Revised Budget	\$9,635,965

Revenue Description: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. The tax for recording the notes is at the rate of \$1.50 for each \$500, or fractional part of the face amount of the note. The maximum amount of the recording tax on any single note is \$25,000.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2024) to determine the projected FY2025 revenue.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to December Collections	\$3,757,705	\$7,514,428	\$6,261,168	
July to June Collections	\$9,067,234	\$16,271,877	\$19,897,077	
Collection % July to December	41.44%	46.18%	31.47%	39.70%

FY2025

FY2024 July to December Collections	\$1,978,838
Prior Years' Average Collection %	39.70%
Projected Revenue	\$4,984,897

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: E - Real Estate Transfer

FY2025 Proposed Budget: \$3,642,158

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$5,709,112		
FY2022 Actual	\$7,371,701	\$1,662,589	29.12%
FY2023 Actual	\$4,854,682	(\$2,517,019)	-34.14%

FY2024 Original Budget	\$4,972,150
FY2024 Revised Budget	\$4,972,150

Revenue Description: Tax imposed on the transfer of real estate in Cobb County.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2024) to determine the projected FY2025 revenue.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to December Collections	\$2,102,225	\$2,798,860	\$2,261,309	
July to June Collections	\$4,854,682	\$7,371,701	\$5,709,112	
Collection % July to December	43.30%	37.97%	39.61%	40.29%

FY2025

FY2024 July to December Collections	\$1,467,547
Prior Years' Average Collection %	40.29%
Projected Revenue	\$3,642,158

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: F - Alcoholic Beverages

FY2025 Proposed Budget: \$2,093,390

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$1,739,940		
FY2022 Actual	\$1,831,217	\$91,277	5.25%
FY2023 Actual	\$1,393,864	(\$437,353)	-23.88%

FY2024 Original Budget	\$1,682,166
FY2024 Revised Budget	\$1,682,166

Revenue Description: Taxes collected on all alcoholic beverages sold in Cobb County.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2024) to determine the projected FY2025 revenue.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to December Collections	\$562,404	\$657,562	\$616,375	
July to June Collections	\$1,393,864	\$1,831,217	\$1,739,940	
Collection % July to December	40.35%	35.91%	35.43%	37.23%

FY2025

FY2024 July to December Collections	\$779,369
Prior Years' Average Collection %	37.23%
Projected Revenue	\$2,093,390

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: G - Liquor by the Drink Tax

FY2025 Proposed Budget: \$1,236,139

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$816,735		
FY2022 Actual	\$1,254,641	\$437,906	53.62%
FY2023 Actual	\$1,447,232	\$192,591	15.35%

FY2024 Original Budget	\$1,620,203
FY2024 Revised Budget	\$1,620,203

Revenue Description: Taxes collected on all liquor by the drink sold in Cobb County.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2024) to determine the projected FY2025 revenue.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to December Collections	\$654,292	\$523,624	\$288,922	
July to June Collections	\$1,447,232	\$1,254,641	\$816,735	
Collection % July to December	45.21%	41.73%	35.38%	40.77%

FY2025

FY2024 July to December Collections	\$504,015
Prior Years' Average Collection %	40.77%
Projected Revenue	\$1,236,139

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: H - Interest on Delinquent Taxes

FY2025 Proposed Budget: \$563,262

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$292,347		
FY2022 Actual	\$586,416	\$294,069	100.59%
FY2023 Actual	\$543,372	(\$43,044)	-7.34%

FY2024 Original Budget	\$491,579
FY2024 Revised Budget	\$491,579

Revenue Description: Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2024) to determine the projected FY2025 revenue.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to December Collections	\$241,251	\$690,101	\$160,438	
July to June Collections	\$543,372	\$586,416	\$292,347	
Collection % July to December	44.40%	117.68%	54.88%	72.32%

FY2025

FY2024 July to December Collections	\$407,351
Prior Years' Average Collection %	72.32%
Projected Revenue	\$563,262

FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: I - Interest Income

FY2025 Proposed Budget: \$17,529,445

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$358,195		
FY2022 Actual	\$869,680	\$511,485	142.80%
FY2023 Actual	\$19,879,024	\$19,009,344	2185.79%

FY2024 Original Budget	\$17,529,445
FY2024 Revised Budget	\$17,529,445

Revenue Description: Funds collected as general fund interest on all school investments.

Calculations: Projected average interest on CCSD investments is estimated to remain constant or decline slightly in FY2025.

<u>FY2025</u>	
Projected Revenue	\$17,529,445

FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: J - Local Revenue - Cell Tower

FY2025 Proposed Budget: \$858,484

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$523,218		
FY2022 Actual	\$1,758,612	\$1,235,394	236.11%
FY2023 Actual	\$1,625,624	(\$132,988)	-7.56%

FY2024 Original Budget	\$2,320,636
FY2024 Revised Budget	\$2,320,636

Revenue Description: Revenue from cell tower contracts (schools receive 60% - Central Office/Leadership Division receives 40%).

Calculations: FY2025 estimate based on current contracts. See attached schedule.

Cobb County School District
Cell Tower - Projected Revenue FY2025

School	Tenant	FY2025
Allatoona	Crown Castle/882456	\$0
Argyle	Crown Castle/827063	\$172,500
Bryant	Crown Castle/822817	\$172,500
Chalker	American Tower/00303413	\$14,400
Cheatham Hill	Crown Castle/824908	\$36,000
Eastside	SBA Properties/GA02627	\$16,200
Eastvalley #1	Comcast Hut/2464	\$50,042
Eastvalley #2	Crown Castle/827684	\$172,500
Floyd	SBA Monarch Towers/GA40979	\$0
Ford	SBA Towers/GA01082	\$19,200
Frey	Crown Castle/840725	\$12,000
Garrison Mill	Comcast Hut/2279	\$9,000
Harrison #1	Crown Castle/809067	\$0
Harrison #2	Crown Castle/874765	\$0
Lassiter #1	Crown Castle/809063	\$0
Lassiter #2	Crown Castle/813018	\$0
Lassiter #3	SBA Towers/GA00742	\$6,600
Mabry #1	Crown Castle/822397	\$0
Mabry #2	American Tower/303389	\$0
McClure	Phoenix Towers/US-GA-1000	\$0
McEachern	Crown Castle/874755	\$12,400
Murdock #1	Crown Castle/809065	\$0
Murdock #2	SBA Towers/GA01066	\$14,800
North Cobb	SBA Monarch Towers/GA40972	\$33,700
Osborne	Crown Castle/828313	\$0
Pope	Crown Castle/826782	\$0
Russell	SBA Properties/GA02632	\$19,200
South Cobb	Crown Castle/840724	\$12,000
Sprayberry #1	Crown Castle/809062	\$0
Sprayberry #2	SBA Properties/GA02625	\$11,400
Still	Comcast Hut/2057	\$50,042
Tritt	Crown Castle/840731	\$12,000
Walton	SBA Monarch Towers/GA40977	\$12,000
Wheeler #1	Crown Castle/809064	\$0
Wheeler #2	Crown Castle/812783	\$0
Total Due		\$858,484

FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: K - Local Revenue - Other

FY2025 Proposed Budget: \$1,467,942

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$943,763		
FY2022 Actual	\$1,044,562	\$100,799	10.68%
FY2023 Actual	\$2,415,500	\$1,370,938	131.25%

FY2024 Original Budget	\$1,891,335
FY2024 Revised Budget	\$1,891,335

Revenue Description: Miscellaneous revenue associated with the General Fund. Revenue examples include copies, ID badges, open records fees, local school billing etc.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to June Collections	\$2,415,500	\$1,044,562	\$943,763	\$1,467,942

<u>FY2025</u>	
Projected Revenue	\$1,467,942

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: L - Sale of Assets

FY2025 Proposed Budget: \$309,410

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$239,017		
FY2022 Actual	\$285,355	\$46,338	19.39%
FY2023 Actual	\$403,859	\$118,504	41.53%

FY2024 Original Budget	\$275,797
FY2024 Revised Budget	\$275,797

Revenue Description: Revenue received from the sale of school assets.

Calculations: Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation. FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to June Collections	\$403,859	\$285,355	\$239,017	\$309,410
<u>FY2025</u>				
Projected Revenue	\$309,410			

FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: M - Leased Property Revenue

FY2025 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$53,750		
FY2022 Actual	\$32,250	(\$21,500)	-40.00%
FY2023 Actual	\$53,750	\$21,500	66.67%

FY2024 Original Budget	\$43,000
FY2024 Revised Budget	\$43,000

Revenue Description: Revenue from property leased by the school district.

Calculations: FY2025 - Lease Revenue - Rose Garden \$43,000

<u>FY2025</u>	
Projected Revenue	\$43,000

FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: N - Transfer from Other Funds

FY2025 Proposed Budget: \$470,000

FY2021 Actual	\$122,881
FY2022 Actual	\$0
FY2023 Actual	\$415,000

FY2024 Original Budget	\$447,000
FY2024 Revised Budget	\$447,000

Revenue Description: After School Program - The After School Program (ASP) provides a safe, fun, and nurturing environment for the care of elementary students in the Cobb County School District who attend Face-to-Face instruction from after school until 6:00 PM each day school is in session, including early release days. ASP is a self-supporting program and receives no support from taxpayer funds. This miscellaneous revenue transfer provides for expenses incurred in the General Fund for the benefit of the ASP Program.

Calculations: ASP Transfer \$470,000

FY2025	
Projected Revenue	\$470,000

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: O - Miscellaneous Grants

FY2025 Proposed Budget: \$13,056,826

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$7,316,101		
FY2022 Actual	\$6,278,549	(\$1,037,552)	-14.18%
FY2023 Actual	\$7,432,466	\$1,153,917	18.38%

FY2024 Original Budget	\$6,127,520
FY2024 Revised Budget	\$6,127,520

Revenue Description: The FY2025 Grants are based on the FY2024 Grant Revised Budgets.

Calculations:

	<u>FY2024</u>	<u>FY2025</u>	<u>Difference</u>
Vocational Ed-Supervision	\$57,333	\$57,754	\$421
Instruct/Innov. Extended Year Grant	\$2,955	\$3,168	\$213
Vocational Ag Ed Extended Year	\$8,252	\$4,595	(\$3,657)
Vocational - Apprenticeship	\$36,890	\$37,635	\$745
Vocational - Industry Certification	\$30,000	\$27,004	(\$2,996)
Vocational - Ag Extended Day	\$12,562	\$10,912	(\$1,650)
Vocational - Extended Day	\$134,091	\$165,791	\$31,700
Construction Bond	\$762,000	\$858,000	\$96,000
Grant for Residential & Reintegration Services	\$338,925	\$338,925	\$0
Special Ed - State Preschool	\$3,490,794	\$4,538,771	\$1,047,977
Devereux	\$641,071	\$1,061,955	\$420,884
HB280 Math & Science Supplements	\$518,439	\$458,867	(\$59,572)
Hygiene Grant	\$94,208	\$93,086	(\$1,122)
Dyslexia Services Grant	\$0	\$205,363	\$205,363
Graduate Ready to Attain Grant (GRASP)	\$0	\$200,000	\$200,000
School Security Grant	\$0	\$4,995,000	\$4,995,000
	<u>\$6,127,520</u>	<u>\$13,056,826</u>	<u>\$6,929,306</u>

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: P - State of Georgia QBE Revenue

FY2025 Proposed Budget: \$705,043,420

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$551,748,348		
FY2022 Actual	\$577,523,544	\$25,775,196	4.67%
FY2023 Actual	\$606,116,926	\$28,593,382	4.95%

FY2024 Original Budget	\$631,872,352
FY2024 Revised Budget	\$644,361,792

Revenue Description: The State of Georgia uses a funding formula called the Quality Basic Education Act. To determine the total state funds for a specific school system, the following formula is used:

FTE Count x Program Weight x Base Amount x Training & Experience Factor - Local Five Mill Share = QBE

Calculations:

QBE Earnings Estimates	FY2024 Revised Budget	Change	FY2025 Proposed Budget
QBE Earnings	\$831,018,127	\$68,058,939	\$899,077,066
Certified TRS Employer Portion Increase (19.98% to 20.78%)	\$0	\$4,473,211	\$4,473,211
Pupil Transportation	\$5,918,658	\$9,184,171	\$15,102,829
Nurses	\$2,460,955	\$103,535	\$2,564,490
Military Counselors	\$303,609	(\$254,116)	\$49,493
Five Mill Local Fair Share	(\$207,828,997)	(\$8,394,672)	(\$216,223,669)
State Bus Funds Adjustment (Board Approved 9/14/23)	\$760,770	(\$760,770)	\$0
AFY2024 K-12 Retention Bonus Provided by Governor Kemp (Board Approved 1/3/24)	\$11,728,670	(\$11,728,670)	\$0
Total QBE Funding	\$644,361,792	\$60,681,628	\$705,043,420

FY25 HB916 QBE Conference Committee

System Number	System Name	FTEs	QBE Earnings	Health Insurance	Principal Staff			Total QBE Earnings	LFS	State Funds	Charter			State Special Charter			Military	Sub Total	GAO&E and Commission		
					Development	Central Office Hold	Harmless				Systems	Local Charter Supplement	Sparsity	Equalization	School and Completion	Nursing			Transportation	Counselors	Charter Admin
601	Appling	3,305	22,968,607	4,773,120	1,943	-	27,743,670	(5,403,949)	22,339,721	-	-	-	-	-	78,928	860,315	-	23,789,964	-	23,789,964	
602	Atkinson	1,540	10,993,699	2,386,560	1,554	-	13,381,813	(1,064,511)	12,317,302	-	-	40,487	-	2,291,538	45,000	339,274	-	15,033,601	-	15,033,601	
603	Bacon	2,038	14,072,602	2,851,200	1,554	-	16,925,357	(1,348,744)	15,576,613	-	-	-	-	4,646,381	48,408	484,411	-	20,755,813	-	20,755,813	
604	Baker	286	2,161,838	506,880	777	4,402	2,639,893	(534,000)	2,139,893	-	-	-	449,722	-	45,000	144,841	-	2,779,456	-	2,779,456	
605	Baldwin	4,311	27,425,112	5,280,000	2,331	-	32,707,443	(6,736,543)	25,970,900	520,790	-	-	-	-	105,433	1,054,325	-	27,551,449	-	27,551,449	
606	Banks	2,913	19,606,992	4,118,400	1,554	-	23,726,946	(4,011,887)	19,715,059	351,905	-	-	-	477,751	71,126	1,140,616	-	21,756,457	-	21,756,457	
607	Barrow	15,377	101,832,117	21,225,600	6,606	-	123,064,323	(17,472,995)	105,591,328	1,857,615	-	-	-	14,543,411	-	366,666	4,715,587	-	127,074,606	-	127,074,606
608	Barrow	13,939	91,238,063	20,592,000	7,383	-	111,837,446	(22,440,384)	89,397,062	-	-	-	-	-	334,927	3,737,842	-	93,469,831	-	93,469,831	
609	Ben Hill	2,783	18,932,191	4,477,440	1,943	-	23,413,374	(1,983,487)	21,428,087	336,200	-	-	-	-	65,601	624,652	-	28,557,378	-	28,557,378	
610	Berrien	3,002	19,554,310	4,387,360	1,943	-	23,843,612	(2,307,594)	21,536,018	-	-	-	-	3,117,446	73,990	999,286	-	25,734,618	-	25,734,618	
611	Bibb	20,685	126,421,272	26,653,440	13,600	-	153,083,313	(23,367,531)	130,720,782	-	-	7,877	-	-	517,266	3,223,250	-	157,663,530	-	157,663,530	
612	Bleckley	2,477	17,198,899	2,787,840	1,943	-	19,986,682	(1,314,832)	18,673,850	-	-	-	-	-	6,099,827	841,955	-	25,676,414	-	25,676,414	
613	Brantley	3,242	22,221,409	4,055,040	2,720	-	26,279,169	(1,821,988)	24,457,181	-	-	-	-	80,630	1,199,739	-	32,463,592	-	32,463,592		
614	Brooks	2,139	14,848,725	3,210,240	2,331	-	18,061,297	(2,255,640)	15,805,657	-	-	-	-	51,121	970,464	-	19,915,201	-	19,915,201		
615	Bryan	10,301	66,399,734	11,510,400	3,886	-	77,914,020	(10,988,152)	66,925,868	-	-	-	-	8,622,654	241,178	1,372,883	49,493	77,212,076	-	77,212,076	
616	Bulloch	10,633	74,163,940	16,220,160	5,829	-	90,389,929	(12,551,321)	77,838,608	-	-	-	-	9,831,731	-	260,833	2,786,205	-	90,717,377	-	90,717,377
617	Burke	3,721	26,028,389	6,631,680	1,943	-	32,662,012	(3,305,085)	29,356,927	-	-	-	-	90,453	1,822,978	-	3,270,358	-	3,270,358		
618	Butts	3,364	21,258,966	4,435,200	1,943	-	25,696,109	(4,245,927)	21,450,182	-	-	-	-	1,226,054	83,125	1,144,281	-	23,903,642	-	23,903,642	
619	Calhoun	617	3,198,611	718,080	1,166	6,418	3,924,735	(561,665)	3,363,070	-	-	-	403,628	-	45,000	164,908	-	4,224,450	-	4,224,450	
620	Camden	9,466	63,752,132	10,348,800	4,663	-	74,105,595	(9,983,664)	64,121,931	-	-	-	-	10,579,766	228,501	2,037,569	49,493	77,017,260	-	77,017,260	
621	Candler	2,045	12,760,075	2,766,720	1,554	-	15,526,349	(1,379,040)	14,149,309	247,046	-	-	33,636	-	49,184	370,895	-	18,889,713	-	18,889,713	
622	Carroll	15,860	105,101,169	20,782,080	9,326	-	125,892,575	(16,695,037)	109,197,538	-	-	-	-	15,459,076	377,917	3,600,956	-	128,635,486	-	128,635,486	
623	Catoosa	9,914	72,669,354	16,072,320	6,217	-	88,747,891	(13,076,479)	75,671,412	1,197,658	-	-	-	-	234,857	1,829,254	-	82,883,975	-	82,883,975	
624	Charlton	1,589	11,618,894	2,090,880	1,554	-	13,711,328	(1,724,701)	11,986,627	-	-	-	241,679	-	45,000	520,967	-	14,670,781	-	14,670,781	
625	Charlton	34,648	242,478,293	46,147,200	22,538	-	288,648,291	(40,299,666)	248,348,625	-	-	230,628	-	-	822,199	4,804,181	49,493	194,254,866	-	194,254,866	
626	Chatahoochee	943	6,087,725	1,182,720	1,166	-	7,271,611	(856,084)	6,415,527	-	113,919	-	-	192,471	2,922,529	45,000	356,988	49,493	10,685,927	-	10,685,927
627	Chattooga	2,593	17,338,443	3,717,120	1,943	-	21,057,506	(2,443,371)	18,614,135	-	-	-	-	-	64,807	554,907	-	22,675,929	-	22,675,929	
628	Cherokee	42,733	286,401,355	57,340,800	14,377	-	343,756,532	(78,351,455)	265,405,077	-	-	-	-	997,440	11,650,258	-	278,052,775	-	278,052,775		
629	Clarke	12,002	90,223,800	20,359,680	8,160	-	110,591,640	(28,644,624)	81,947,016	1,449,899	-	-	-	-	281,697	1,402,922	-	85,081,535	-	85,081,535	
630	Clay	191	1,859,663	485,760	777	2,939	2,859,140	(465,377)	2,393,763	-	-	-	205,552	-	45,000	196,717	-	2,341,032	-	2,341,032	
631	Clayton	51,148	316,427,879	71,808,000	26,035	-	388,261,914	(53,567,755)	334,694,159	-	-	94,290	-	58,310,549	-	1,233,036	9,279,280	-	403,611,314	-	403,611,314
632	Clinch	1,171	8,285,577	1,900,800	1,166	-	10,187,543	(1,322,773)	8,864,770	-	-	-	100,284	-	45,000	359,462	-	10,956,521	-	10,956,521	
633	Cobb	109,131	748,890,552	154,302,720	42,744	-	903,236,016	(216,223,669)	687,012,347	-	-	314,261	-	-	2,564,490	15,102,829	49,493	705,043,420	-	705,043,420	
634	Coffee	7,351	48,160,230	10,243,200	4,663	-	58,403,093	(5,335,874)	53,072,219	888,036	-	-	-	12,154,523	183,821	1,848,169	-	68,146,768	-	68,146,768	
635	Colquitt	8,716	61,087,578	13,622,400	5,052	-	74,715,029	(5,184,862)	69,530,167	1,052,934	-	-	-	-	207,367	1,286,460	-	96,433,185	-	96,433,185	
636	Columbia	28,787	184,170,636	33,496,320	11,657	-	217,678,614	(34,333,770)	183,324,844	-	-	-	-	-	689,743	4,141,318	98,986	208,379,608	-	208,379,608	
637	Cook	2,924	19,552,462	3,949,440	1,554	-	23,503,457	(2,382,634)	21,120,823	-	-	-	-	-	70,647	737,085	-	26,120,481	-	26,120,481	
638	Coweta	22,557	144,646,062	28,786,560	11,269	-	173,443,891	(40,379,869)	133,064,022	-	-	-	-	-	543,212	4,982,962	-	138,590,196	-	138,590,196	
639	Crawford	1,515	9,872,710	2,027,520	1,554	-	11,901,784	(1,398,854)	10,502,930	-	-	-	-	-	45,000	510,464	-	13,060,127	-	13,060,127	
640	Crisp	3,239	22,449,809	4,857,600	1,943	-	27,309,352	(3,371,178)	23,938,174	-	-	-	6,229	-	1,995,504	45,000	510,464	-	29,518,724	-	29,518,724
641	Dade	1,923	13,612,322	2,766,720	1,554	-	16,380,596	(2,881,383)	13,499,213	-	-	-	-	154,367	-	47,635	437,313	-	14,138,528	-	14,138,528
642	Dawson	3,992	27,085,876	5,660,160	2,720	-	32,746,036	(9,912,607)	22,833,429	482,253	-	-	-	-	98,874	1,064,097	-	24,481,372	-	24,481,372	
643	Decatur	4,087	26,653,284	5,301,120	2,331	-	31,954,404	(4,867,859)	27,086,545	-	-	-	-	-	1,654,311	1,841,311	-	32,328,817	-	32,328,817	
644	DeKalb	92,734	588,112,524	128,937,600	50,904	-	717,010,028	(183,008,040)	534,002,988	-	-	522,186	-	-	2,242,395	11,073,501	-	547,931,070	-	547,931,070	
645	Dodge	2,620	18,488,518	3,527,040	1,943	-	22,017,501	(2,023,718)	19,993,783	-	-	-	-	-	62,836	908,071	-	26,025,541	-	26,025,541	
646	Dooly	1,085	6,803,080	1,330,560	1,554	-	8,135,195	(1,561,756)	6,573,439	-	-	99,661	-	-	45,000	484,736	-	7,202,836	-	7,202,836	
647	Dougherty	12,718	83,024,024	18,205,440	8,549	-	101,238,012	(10,026,188)	91,211,824	1,536,395	-	-	-	-	315,069	1,737,094	-	122,161,542	-	122,161,542	
648	Douglas	26,104	165,776,325	31,278,720	13,600	-	197,068,645	(33,377,002)	163,691,643	-	-	95,217	-	-	617,376	3,847,425	-	181,959,284	-	181,959,284	
649	Early	1,483	11,201,856	2,999,040	1,166	-	14,202,061	(2,354,070)	11,847,991	-	-	-	-	-	45,000	457,529	-	12,467,652	-	12,467,652	
650	Echols	901	6,161,836	1,161,600	777	13,866	7,338,079	(585,214)	6,752,865	-	-	171,916	-	-	1,817,917	45,000	158,311	-	8,946,009	-	8,946,009
651	Effingham	13,835	91,262,523	17,381,760	5,052	-	108,649,334	(14,098,079)	94,551,255	-	-	-	-	14,531,021	-	336,480	3,236,545	-	112,655,301	-	112,655,301
652	Elbert	2,961	20,459,786	4,519,680	1,943	-	24,981,409	(3,177,210)	21,804,199	-	-	-	-	-	3,092,076	71,380	848,061	-	25,815,716	-	25,815,716
653	Emanuel	3,788	25,165,862	5,364,480	2,331	-	30,532,674	(2,503,268)	28,029,406	-	-	-	-	-	93,173	982,399	-	36,893,280	-	36,893,280	
654	Evans	1,765	12,354,189	2,386,560	1,554	-	14,742,304	(1,183,963)	13,558,341	213,221	-	-	-	-	45,000	394,757	-	17,949,563	-	17,949,563	
655	Fannin	2,735	19,009,604	4,794,240	1,943	-	23,805,786	(12,247,974)	11,557,812	330,401	-	-	96,547	-	65,656	896,989	-	12,947,406	-	12,947,4	

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: Q - Indirect Cost Revenue

FY2025 Proposed Budget: \$5,726,019

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$2,113,425		
FY2022 Actual	\$4,479,917	\$2,366,492	111.97%
FY2023 Actual	\$11,593,281	\$7,113,364	158.78%

FY2024 Original Budget	\$6,264,396
FY2024 Revised Budget	\$6,264,396

Revenue Description: An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the Georgia Department of Education. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.

Calculations:

	Budget Estimate FY2025
Calculated based on restricted rate:	<u>2.48% Rate</u>
Title I	\$569,119
Special Ed Flow Through & Preschool	\$567,345
Career, Technical, Agricultural Education	\$20,232
Title II-A	\$77,865
Homeless	\$3,531
Title IV-A, Student Support & Academic Enrichment	\$43,817
Title IV-B, 21 st Century Learning	\$14,493
GNETS State Grant 1% Only	\$22,017
Calculated based on unrestricted rate:	<u>12.23% Rate</u>
Food Service	\$4,407,600
Total	\$5,726,019

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2025

Cobb County - 633

SCHOOL SYSTEM/RESA

Account No.	Description	Total All Funds Expenditures	Expenditures Excluded (A)	Expenditures Not Allowable (B)	Expenditures Indirect (C)	Expenditures Direct (D)
<u>1000 - 000</u>	INSTRUCTION	1,213,784,456.11	106,831,169.99			1,106,953,286.12
<u>2100 - 000</u>	PUPIL SERVICES	45,669,285.98	1,932,033.88	179,198.88		43,558,053.22
<u>2210 - 000</u>	IMPROVEMENT OF INSTRUCTIONAL SERVICES	38,939,483.25	2,067,077.12			36,872,406.13
<u>2213 - 000</u>	INSTRUCTIONAL STAFF TRAINING	13,015,687.45	491,934.26			12,523,753.19
<u>2220 - 000</u>	EDUCATIONAL MEDIA SERVICES	21,256,093.52	786,782.83			20,469,310.69
<u>2230 - 000</u>	FEDERAL GRANT ADMINISTRATION	984,872.21	40,633.48			944,238.73
<u>2300 - 000</u>	GENERAL ADMINISTRATION	24,704,483.85	7,749,731.16	11,314,147.86	4,613,545.96	1,027,058.87
<u>2400 - 000</u>	SCHOOL ADMINISTRATION	95,603,361.76	4,342,831.04	91,260,530.72		
<u>2500 - 000</u>	SUPPORT SERVICES - BUSINESS	22,385,399.25	1,929,337.52		10,057,085.60	10,398,976.13
<u>2600 - 000</u>	MAINTENANCE AND OPERATION OF PLANT SERVICES	89,574,234.59	188,127.88			89,386,106.71
<u>2700 - 000</u>	STUDENT TRANSPORTATION SERVICE	73,186,257.27	4,250,031.75			68,936,225.52
<u>2800 - 000</u>	SUPPORT SERVICES - CENTRAL	27,802,016.90	2,694,606.29		23,459,720.18	1,647,690.43
<u>2900 - 000</u>	OTHER SUPPORT SERVICES	665,849.28	81,322.42		565,114.09	19,412.77
<u>3100 - 000</u>	SCHOOL NUTRITION PROGRAM	66,921,275.79	28,420,503.63			38,500,772.16
<u>3200 - 000</u>	ENTERPRISE OPERATIONS	123,635.82	426.54			123,209.28
<u>3300 - 000</u>	COMMUNITY SERVICES OPERATIONS	10,053,837.74	328,028.83			9,725,808.91
<u>4000 - 000</u>	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	186,205,745.36	158,413,237.75			27,792,507.61
<u>5000 - 000</u>	OTHER OUTLAYS	31,118,327.02	31,118,327.02			
<u>6000 - 000</u>	TOTAL EXPENDITURES AND OTHER USES	1,961,994,303.15	351,666,143.39	102,753,877.46	38,695,465.83	1,468,878,816.47

Actual Indirect Cost (Column D from this plan) : 38,695,465.83 **Direct Cost + Not Allowable Expenditures :** 1,571,632,693.93

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2025

Cobb County - 633

SCHOOL SYSTEM/RESA

FY 2023 Carry-Forward Adjustments :	(1,088,990.31)	times 2023 Approved Indirect Cost Rate % :	2.37
1. NET TOTAL :	37,606,475.52	2. TOTAL :	37,247,694.85

Line 1 Minus Line 2 = Under/Over Recovered Amount : 358,780.67

Indirect Cost Plan Rate (Restricted) = $\frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}}$ = 2.48%

NON-RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2025

Cobb County - 633

SCHOOL SYSTEM/RESA

Account No.	Description	Total All Funds Expenditures	Expenditures Excluded (A)	Expenditures Not Allowable (B)	Expenditures Indirect (C)	Expenditures Direct (D)
<u>1000 - 000</u>	INSTRUCTION	1,213,784,456.11	106,831,169.99		28,895,545.57	1,078,057,740.55
<u>2100 - 000</u>	PUPIL SERVICES	45,669,285.98	1,932,033.88		1,946,439.90	41,790,812.20
<u>2210 - 000</u>	IMPROVEMENT OF INSTRUCTIONAL SERVICES	38,939,483.25	2,067,077.12			36,872,406.13
<u>2213 - 000</u>	INSTRUCTIONAL STAFF TRAINING	13,015,687.45	491,934.26			12,523,753.19
<u>2220 - 000</u>	EDUCATIONAL MEDIA SERVICES	21,256,093.52	786,782.83			20,469,310.69
<u>2230 - 000</u>	FEDERAL GRANT ADMINISTRATION	984,872.21	40,633.48			944,238.73
<u>2300 - 000</u>	GENERAL ADMINISTRATION	24,704,483.85	7,749,731.16	139,683.08	15,788,010.74	1,027,058.87
<u>2400 - 000</u>	SCHOOL ADMINISTRATION	95,603,361.76	4,342,831.04	91,260,530.72		
<u>2500 - 000</u>	SUPPORT SERVICES - BUSINESS	22,385,399.25	1,929,337.52		10,057,085.60	10,398,976.13
<u>2600 - 000</u>	MAINTENANCE AND OPERATION OF PLANT SERVICES	89,574,234.59	188,127.88		89,386,106.71	
<u>2700 - 000</u>	STUDENT TRANSPORTATION SERVICE	73,186,257.27	4,250,031.75		3,942,665.76	64,993,559.76
<u>2800 - 000</u>	SUPPORT SERVICES - CENTRAL	27,802,016.90	2,694,606.29		24,759,120.81	348,289.80
<u>2900 - 000</u>	OTHER SUPPORT SERVICES	665,849.28	81,322.42		565,114.09	19,412.77
<u>3100 - 000</u>	SCHOOL NUTRITION PROGRAM	66,921,275.79	28,420,503.63		181,834.40	38,318,937.76
<u>3200 - 000</u>	ENTERPRISE OPERATIONS	123,635.82	426.54			123,209.28
<u>3300 - 000</u>	COMMUNITY SERVICES OPERATIONS	10,053,837.74	328,028.83			9,725,808.91
<u>4000 - 000</u>	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	186,205,745.36	158,413,237.75			27,792,507.61
<u>5000 - 000</u>	OTHER OUTLAYS	31,118,327.02	31,118,327.02			
<u>6000 - 000</u>	TOTAL EXPENDITURES AND OTHER USES	1,961,994,303.15	351,666,143.39	91,400,213.80	175,521,923.58	1,343,406,022.38

Actual Indirect Cost (Column D from this plan) : 175,521,923.58 **Direct Cost + Not Allowable Expenditures :** 1,434,806,236.18

NON-RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2025

Cobb County - 633

SCHOOL SYSTEM/RESA

FY 2023 Carry-Forward Adjustments :	39,688,922.57	times 2023 Approved Indirect Cost Rate % :	15.00
1. NET TOTAL :	215,210,846.15	2. TOTAL :	215,220,935.43

Line 1 Minus Line 2 = Under/Over Recovered Amount : (10,089.28)

$$\text{Indirect Cost Plan Rate (NonRestricted)} = \frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}} = 12.23\%$$

FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: R - ROTC Revenue

FY2025 Proposed Budget: \$1,199,180

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$1,130,046		
FY2022 Actual	\$1,509,851	\$379,805	33.61%
FY2023 Actual	\$1,604,765	\$94,914	6.29%

FY2024 Original Budget	\$1,183,400
FY2024 Revised Budget	\$1,183,400

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

Calculations: See attached spreadsheet. Calculations per current ROTC Federal reimbursements.

<u>FY2025</u>	
Projected Revenue	\$1,199,180

CCSD FEDERAL REIMBURSEMENT PROJECTION FOR FY2025 JROTC INSTRUCTOR SALARIES

School	Branch	Current Step	Current Monthly MIP Amount	CCSD Annual Supplement Amount (Based on current step)	Base Salary	Drill Team Supplement	Annual Salary	Federal Reimbursement 50% MIP Annual Amount
Wheeler	Air Force	3	\$6,321.63	\$8,221.45	\$84,081.01	\$4,072.36	\$88,153.37	\$37,929.78
CAMPBELLHS	Army	3	\$6,621.81	\$8,221.45	\$87,683.17	\$4,072.36	\$91,755.53	\$39,730.86
CAMPBELLHS	Army	10	\$9,439.68	\$9,370.40	\$122,646.56	\$4,072.36	\$126,718.92	\$56,638.08
CAMPBELLHS	Army	12	\$8,256.84	\$9,691.69	\$108,773.77	\$4,072.36	\$112,846.13	\$49,541.04
CAMPBELLHS	Army	5	\$5,907.01	\$8,542.71	\$79,426.83	\$4,072.36	\$83,499.19	\$35,442.06
OSBORNE	Army	12	\$7,338.84	\$9,691.69	\$97,757.77	\$4,072.36	\$101,830.13	\$44,033.04
OSBORNE	Army	7	\$7,111.81	\$8,881.38	\$94,223.10	\$4,072.36	\$98,295.46	\$42,670.86
OSBORNE	Army	22	\$7,124.68	\$12,694.63	\$98,190.79	\$4,072.36	\$102,263.15	\$42,748.08
PEBBLEBRK	Army	1	\$5,246.67	\$5,713.44	\$68,673.48	\$4,072.36	\$72,745.84	\$31,480.02
PEBBLEBRK	Army	9	\$7,658.84	\$9,201.09	\$101,107.17	\$4,072.36	\$105,179.53	\$45,953.04
PEBBLEBRK	Army	17	\$7,690.91	\$10,190.95	\$102,481.87	\$4,072.36	\$106,554.23	\$46,145.46
S.COBB	Army	11	\$7,301.84	\$9,525.31	\$97,147.39	\$4,072.36	\$101,219.75	\$43,811.04
S.COBB	Army	12	\$8,311.08	\$9,691.69	\$109,424.65	\$4,072.36	\$113,497.01	\$49,866.48
S.COBB	Army	4	\$6,315.01	\$8,387.84	\$84,167.96	\$4,072.36	\$88,240.32	\$37,890.06
ALLATOONA	Navy	7	\$8,077.48	\$8,881.38	\$105,811.14	\$4,072.36	\$109,883.50	\$48,464.88
ALLATOONA	Navy	12	\$7,656.45	\$9,691.69	\$101,569.09	\$4,072.36	\$105,641.45	\$45,938.70
HILLGROVE	Navy	7	\$6,047.06	\$8,881.38	\$81,446.10	\$4,072.36	\$85,518.46	\$36,282.36
HILLGROVE	Navy	15	\$6,840.68	\$10,190.95	\$92,279.11	\$4,072.36	\$96,351.47	\$41,044.08
KENN MTN	Navy	9	\$9,311.48	\$9,201.09	\$120,938.85	\$4,072.36	\$125,011.21	\$55,868.88
KENN MTN	Navy	2	\$5,755.17	\$6,972.49	\$76,034.53	\$4,072.36	\$80,106.89	\$34,531.02
LASSITER	Navy	18	\$6,460.02	\$11,431.25	\$88,951.49	\$4,072.36	\$93,023.85	\$38,760.12
LASSITER	Navy	5	\$8,232.48	\$8,542.71	\$107,332.47	\$4,072.36	\$111,404.83	\$49,394.88
MCEACHERN	Navy	6	\$5,345.63	\$8,714.83	\$72,862.39	\$4,072.36	\$76,934.75	\$32,073.78
MCEACHERN	Navy	12	\$7,322.18	\$9,691.69	\$97,557.85	\$4,072.36	\$101,630.21	\$43,933.08
N.COBB	Navy	10	\$6,267.02	\$9,370.40	\$84,574.64	\$4,072.36	\$88,647.00	\$37,602.12
N.COBB	Navy	7	\$6,569.48	\$8,881.38	\$87,715.14	\$4,072.36	\$91,787.50	\$39,416.88
SPRAYBERRY	Navy	5	\$8,265.48	\$8,542.71	\$107,728.47	\$4,072.36	\$111,800.83	\$49,592.88
SPRAYBERRY	Navy	10	\$7,066.02	\$9,370.40	\$94,162.64	\$4,072.36	\$98,235.00	\$42,396.12
							\$2,768,775.51	\$1,199,179.68

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: S - MedACE Reimbursement

FY2025 Proposed Budget: \$2,575,441

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$965,468		
FY2022 Actual	\$2,003,870	\$1,038,402	107.55%
FY2023 Actual	\$2,145,657	\$141,787	7.08%

FY2024 Original Budget	\$1,457,410
FY2024 Revised Budget	\$1,457,410

Revenue Description: The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Calculations: FY2025 revenue is based on current trends in Medicaid eligible expense allowances in the MedACE reimbursement formula.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>
July to June Collections	\$2,145,657	\$2,003,870	\$965,468

<u>FY2025</u>	
Projected Revenue	\$2,575,441

**FY2025 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: T - Federal Grant - Medicaid

FY2025 Proposed Budget: \$2,139,157

		<u>Change</u>	<u>% Change</u>
FY2021 Actual	\$827,117		
FY2022 Actual	\$390,279	(\$436,838)	-52.81%
FY2023 Actual	\$5,200,075	\$4,809,796	1232.40%

FY2024 Original Budget	\$608,526
FY2024 Revised Budget	\$608,526

Revenue Description: The Medicaid program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.

Calculations: FY2025 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>Average</u>
July to June Collections	\$5,200,075	\$390,279	\$827,117	\$2,139,157

<u>FY2025</u> Projected Revenue	\$2,139,157
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FY2025 BUDGET DEVELOPMENT
REVENUE



Revenue Type: U - Misc. Federal Grants

FY2025 Proposed Budget: \$0

FY2021 Actual	\$251,175
FY2022 Actual	\$25,506
FY2023 Actual	\$22,123

FY2024 Original Budget	\$0
FY2024 Revised Budget	\$0

Revenue Description: Miscellaneous revenue received by the General Fund for annual Flood Control allowances. FY2021 revenues included reimbursements for COVID-19 PPE supplies.

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FY2025 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 1 - FY2024 General Fund Expenditure
Budget Adjustments

FY2025 Proposed Budget: **\$35,731,213**

Expenditure Description:

FY2024 Board approved General Fund expenditure adjustments:

Purchase 38 School Buses with State Bus Funds <i>(Board approved 9/14/2023)</i>	\$760,770
State Ammended Fiscal Year 2024 K-12 Retention Bonus Provided by Governor Kemp <i>(Board approved 1/3/2024)</i>	\$15,284,685
Encumbrances	\$19,685,758
Total	\$35,731,213

FY2025 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 2 - FY2024 One-Time Expenditures

FY2025 Proposed Budget: (\$35,731,213)

Expenditure Description:

FY2024 Board approved one-time expenditures:

Purchase 38 School Buses with State Bus Funds <i>(Board approved 9/14/2023)</i>	(\$760,770)
State Ammended Fiscal Year 2024 K-12 Retention Bonus Provided by Governor Kemp <i>(Board approved 1/3/2024)</i>	(\$15,284,685)
Encumbrances	(\$19,685,758)
Total	(\$35,731,213)

**FY2025 BUDGET DEVELOPMENT
EXPENDITURES**



Expenditure Type: 3 - Salary/Benefit Changes

FY2025 Proposed Budget: \$54,193,338

Expenditure Description:

FY2025 Positions - See attached Position Overview

FY2025 Salary Step for Eligible Employees \$16,558,021

Increase in Health Insurance Contribution for Classified Employees \$14,710,080

*Increase from \$945 to \$1,580 per member per month over 2 years
New rate of \$1,580 per member per month is effective January 1, 2025*

2 Year Phase-In for Classified Health Insurance Increase

Year of Increase	Rate per Member per Month	Annual Cost to District
FY2024	From \$945 to \$1,195	\$9,552,000
FY2025	From \$1,195 to \$1,580	\$14,710,080

Increase in Health Insurance Contribution for Certified Employees \$15,444,000

Increase from \$1,580 to \$1,760 per member per month - effective July 1, 2024

Teacher Retirement System of Georgia (TRS) Employer Portion Increase \$7,481,237

Increase from 19.98% to 20.78% for all TRS eligible employees

Total **\$54,193,338**

**Cobb County School District
FY2024 Budget Development
General Fund Position Summary
April 18, 2024**

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		Column I	Column J	Column K	Column L	Column M	Column N	
	FY2020	FY2021	FY2022	FY2023	FY2024 Adjustments					FY2025 Budget Planning						
Position Description	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Original Budget	Board Approval Local Schools	Board Approval Central Office	Adjustments Schools & Central Office	Explanation of Changes	FY2024 Revised Budget	Personnel Allotment Projection & Adjustments	Special Ed Positions from Federal Grant	Custodian Positions for Square Footage	Total	Proposed FY2025 Budget	
1 Kindergarten Teachers	348.00	360.00	299.00	325.00	327.00					327.00	(10.00)	*		317.00	1	
2 Kindergarten EIP	129.00	135.00	120.00	126.00	126.50					126.50	(1.00)	*		125.50	2	
3 Grades 1-3	1,016.00	1,022.50	960.50	952.00	991.00					991.00	(6.00)	*		985.00	3	
4 Grades 1-3 EIP	286.50	295.00	312.00	302.00	321.50					321.50	(10.50)	*		311.00	4	
5 Grades 4-5	581.00	581.00	553.00	537.00	557.00					557.00	4.00	*		561.00	5	
6 Grades 4-5 EIP	186.00	194.50	203.50	208.00	210.00					210.00	(2.50)	*		207.50	6	
7 Grades 4-5 Fine art Orchestra	-	-	-	-	-					-	-	*		-	7	
8 Elementary Specialist	229.00	228.00	218.00	219.00	220.00					220.00	(1.00)	*		219.00	8	
9 Grades 6-8	850.00	864.50	839.50	810.50	802.00					802.00	(6.50)	*		795.50	9	
10 Grades 9-12	1,074.50	1,070.00	1,074.50	1,083.50	1,086.50					1,086.50	(1.50)	*		1,085.00	10	
11 Online Virtual Learning Teachers & CVA Specialists	11.00	11.00	11.00	11.00	16.00			2.00	Transfer from Discretionary to serve Cobb Virtual Academy students	18.00		*		18.00	11	
12 Career & Technology	115.00	121.50	133.00	131.50	134.00					134.00	4.00	*		138.00	12	
13 ROTC	28.00	28.00	28.00	28.00	28.00					28.00		*		28.00	13	
14 IEL Intensive Eng Language	31.50	31.50	27.00	27.00	27.00			2.50	Transfer from Discretionary for IEL instructional needs	29.50		*		29.50	14	
15 In School Suspension Teacher	-	-	-	-	-					-	-	*		-	15	
16 Discretionary Staff - Certified	163.11	31.11	283.61	107.11	169.11			(45.00)	Transfer positions from Discretionary to specific schools/departments	124.11	(2.50)	*		121.61	16	
17 Tech Instructional Specialist TTIS	20.00	20.00	20.00	24.00	24.00					24.00		*		24.00	17	
18 Magnet Teachers	12.00	12.00	12.00	12.00	12.00			1.00	Transfer Magnet/IB Teachers from Discretionary - 0.50 Campbell HS; 0.50 Teasley ES	13.00		*		13.00	18	
19 Magnet Assistant Principals	6.00	6.00	6.00	6.00	6.00					6.00		*		6.00	19	
20 ESOL	190.00	209.50	214.00	220.50	225.00					225.00	17.00	*		242.00	20	
21 Gifted	547.00	563.50	580.00	559.00	564.50					564.50	10.50	*		575.00	21	
22 Remedial	240.00	250.50	255.50	301.00	305.00					305.00	16.00	*		321.00	22	
23 Positive Behavior Intervention & Support (PBIS)	-	-	-	-	-					-	-	*		-	23	
24 Special Needs	-	-	-	-	-					-	-	*		-	24	
25 Special Ed Teachers	1,255.00	1,300.00	1,300.00	1,300.00	1,292.90			14.00	Transfer from Discretionary to accommodate Special Education needs at Cobb Horizon HS	1,306.90	8.00	*		1,314.90	25	
26 Autism/ Behavior Support Teachers	-	-	-	-	-					-	-	*		-	26	
27 Preschool Special Ed Teachers	79.50	79.50	79.50	79.50	104.00					104.00		*		104.00	27	
28 Special Ed Parapro	452.00	452.00	452.00	452.00	464.40					464.40		*		464.40	28	
29 Special Ed Preschool Parapro	137.00	137.00	137.00	137.00	137.00					137.00		*		137.00	29	
30 In School Suspension Parapro	41.00	41.00	42.00	42.00	42.00					42.00		*		42.00	30	
31 Kindergarten Parapro	348.00	360.00	299.00	324.00	326.00					326.00	(10.00)	*		316.00	31	
32 Elementary Parapro	146.50	147.00	135.00	136.00	136.50					136.50	(1.00)	*		135.50	32	
33 Media Parapro	81.60	81.10	78.20	97.00	96.50					96.50		*		96.50	33	
34 Online Virtual Learning Parapro	16.00	16.00	16.00	17.00	17.00					17.00		*		17.00	34	
35 Media Specialists	126.00	125.00	126.00	127.00	127.00					127.00		*		127.00	35	
36 South Cobb ELC Instructional Specialist	-	-	-	-	-					-	-	*		-	36	
Instructional School Positions	8,746.21	8,773.71	8,814.81	8,701.61	8,895.41	-	-	(25.50)		8,869.91	(1.00)	8.00	-	7.00	8,876.91	68.9% of total EEs
37 Assistant Administrators	-	-	-	-	-					-	-	*		-	37	
38 Parent Facilitator	-	-	-	-	-					-	-	*		-	38	
39 Principals	109.00	108.00	109.00	109.00	109.00					109.00		*		109.00	39	
40 Assistant Principals	228.00	229.00	224.00	219.00	220.00			16.00	Transfer from Discretionary for min. 5 APs @ each HS and one extra AP at each Title I MS & HS	236.00	1.00	*		237.00	40	
41 Program Director/ Coordinator/ Administrators	2.00	2.00	4.00	6.00	4.00			1.00	Transfer from Discretionary - Site Coordinator @ Cobb Horizon HS	5.00		*		5.00	41	
42 Counselors ES, MS and HS	258.50	259.00	253.00	252.00	252.50					252.50		*		252.50	42	
43 MS Graduation Coaches	-	-	-	-	-					-	-	*		-	43	
44 HS Graduation Coaches	-	-	-	-	-					-	-	*		-	44	
45 Local School Secretary	109.00	110.00	111.00	111.00	111.00					111.00		*		111.00	45	
46 Local School Bookkeeper	111.00	111.00	112.50	112.50	112.50					112.50		*		112.50	46	
47 Local School Clerk	270.50	272.50	269.00	273.00	268.50					268.50		*		268.50	47	
48 Interpreters - ESOL/Foreign Language	12.00	12.00	12.00	12.00	12.00					12.00		*		12.00	48	
49 IWC Facilitator, Parent Specialist, Advisor, ESOL Consultant	-	-	8.00	8.15	8.15					8.15		*		8.15	49	
50 Interpreters - Special Ed	7.00	7.00	7.00	7.00	7.00					7.00	1.00	*		8.00	50	
51 Diagnosticians	4.00	4.00	4.00	4.00	11.60					11.60	4.00	*		15.60	51	
52 Diagnosticians - PreSchool	4.00	4.00	4.00	4.00	4.00					4.00		*		4.00	52	
53 Audiologists	3.30	3.30	3.30	3.30	3.00					3.00	1.00	*		4.00	53	
54 Audiologist Parapro	-	-	-	-	-					-	-	*		-	54	
55 Occupational Therapists	9.30	9.30	9.30	9.30	9.60					9.60		*		9.60	55	
56 Physical Therapists	6.40	6.40	6.40	6.40	6.00					6.00		*		6.00	56	
57 Speech Language Pathologists	191.00	191.00	191.00	191.00	191.00					191.00	1.00	*		192.00	57	
58 SLP Parapro/ SLP Special Assignment	4.00	4.00	4.00	4.00	6.00					6.00		*		6.00	58	
59 Special Ed Nurses	12.50	12.50	12.50	12.50	12.50					12.50		*		12.50	59	
60 Support and Service Administrator (SSA) - ES & MS & HS	17.00	17.00	85.00	70.00	70.00					70.00		*		70.00	60	
61 Support and Service Administrator (SSA)	68.00	68.00	-	-	-					-	-	*		-	61	
62 School Nurses, Consulting Nurses, & Supervisor	116.00	117.00	118.00	116.00	118.00					118.00		*		118.00	62	
63 Hospital/Homebound	3.00	3.00	3.00	2.00	2.00			(1.00)	Convert 1.0 Homebound Teacher to Consultant	1.00		*		1.00	63	
64 Special Ed CBST Manager/Transition Resource Specialist	-	-	-	-	-					-	2.00	*		2.00	64	
65 Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00					1.00		*		1.00	65	
66 Community Based Skill Trainer - Teacher	-	-	-	-	-					-	-	*		-	66	
67 Community Based Skill Trainer - Parapro	-	-	-	-	-					-	-	*		-	67	
68 Psychologists	40.25	40.25	40.25	50.25	50.25					50.25		*		50.25	68	
69 Tech Specialists-Tech Department	71.00	71.00	73.00	72.00	72.00			1.00	Transfer 1.0 System Engineer to School Field Services	73.00		*		73.00	69	
70 Social Workers & Supervisor	33.00	33.00	33.00	33.00	35.00			2.50	Transfer from Discretionary to accommodate increased social work needs	37.50		*		37.50	70	
71 Truancy Coordinators	-	-	-	-	-			4.00	Transfer from Discretionary to accommodate social work/attendance needs	4.00		*		4.00	71	
72 School Resource Officers	49.00	49.00	50.00	50.00	80.00					80.00		*		80.00	72	
73 Custodians	600.35	617.35	623.85	628.85	631.10					631.10		*	3.00	634.10	73	
74 Bus Monitors	60.00	60.00	60.00	60.00	60.00					60.00		*		60.00	74	
75 Bus Drivers (Regular & Spec Ed) plus Field Coordinators	849.00	859.00	859.00	859.00	859.00					859.00		*		859.00	75	
76 Maintenance	139.00	139.00	139.00	139.00	142.00					142.00		*		142.00	76	
77 Mechanics - Fleet Maintenance	49.00	49.00	49.00	49.00	49.00					49.00		*		49.00	77	
Other School Support Positions	3,437.10	3,468.60	3,478.10	3,474.25	3,517.70	-	-	23.50		3,541.20	1.00	9.00	3.00	13.00	3,554.20	27.6% of total EEs
Total Local School Positions	12,183.31	12,242.31	12,292.91	12,175.86	12,413.11	-	-	(2.00)		12,411.11	-	17.00	3.00	20.00	12,431.11	96.5%

**Cobb County School District
FY2024 Budget Development
General Fund Position Summary
April 18, 2024**

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		Column I	Column J	Column K	Column L	Column M	Column N	
	FY2020	FY2021	FY2022	FY2023	FY2024 Adjustments					FY2025 Budget Planning						
	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Original Budget	Board Approval Local Schools	Board Approval Central Office	Adjustments Schools & Central Office	Explanation of Changes	FY2024 Revised Budget	Personnel Allotment Projection & Adjustments	Special Ed Positions from Federal Grant	Custodian Positions for Square Footage	Total	Proposed FY2025 Budget	
CENTRAL OFFICE SUPPORT																
78 Division 1 - Superintendent	2.00	2.00	2.00	2.00	2.00					2.00				2.00	78	
79 Division 1 - Chief of Staff	14.00	14.00	14.50	16.50	19.50			9.50	Transfer Event Services & Venue Mgmt. staff from Accountability to Chief of Staff Division Transfer from Discretionary to serve Event Services' student technicians	30.00				30.00	79	
80 Division 2 - Operations	53.25	54.25	71.25	73.10	75.10		1.00		(c) Add 1.0 Transportation Receptionist. Board approved 2/29/2024.	76.10				76.10	80	
81 Division 3 - Technology	59.50	58.50	58.50	58.00	59.00			(1.00)	Transfer 1.0 System Engineer to School Field Services	58.00				58.00	81	
82 Division 4 - Human Resources	45.50	45.00	47.00	51.50	54.50					54.50				54.50	82	
83 Division 5 - Strategy & Accountability	36.50	36.50	37.50	43.50	44.50		1.00		(b) Add 1.0 Grant Technician in Accountability. Board approved 1/18/2024. Transfer Event Services & Venue Mgmt. staff from Accountability to Chief of Staff Division Transfer Counselor from Discretionary to serve Alternative Education Academy students	37.00				37.00	83	
84 Division 6 - Academics - Teaching & Learning	66.78	66.78	66.78	66.68	70.68		1.00		(a) Add 1.0 ESOL Professional Learning Coordinator. Board approved 6/15/2023. Transfer AVID Coordinator from Leadership to Academics Division	72.68				72.68	84	
85 Division 6 - Academics - Special Student Services	24.00	26.00	26.00	42.00	42.00			1.00	Convert 1.0 Homebound Teacher to Consultant	43.00				43.00	85	
86 Division 7 - School Leadership	17.00	17.49	17.49	15.49	15.49			(1.00)	Transfer AVID Coordinator from Leadership to Academics Division	14.49				14.49	86	
87 Division 8 - Financial Services	54.65	54.65	54.65	56.65	60.65					60.65				60.65	87	
Central Office Support Positions	373.18	375.17	395.67	425.42	443.42	-	3.00	2.00		448.42	-	-	-	448.42	3.5% of total EEs	
GRAND TOTAL - General Fund Positions	12,556.49	12,617.48	12,688.58	12,601.28	12,856.53	-	3.00	-		12,859.53	-	17.00	3.00	20.00	12,879.53	100.0%

Student / Teacher Ratios

Kindergarten	23.0	23.0	23.0	23.0	23.0
Grades 1-3	24.0	24.0	24.0	24.0	24.0
Grades 4-5	30.0	30.0	30.0	30.0	30.0
Grades 6-8	31.0	31.0	31.0	31.0	31.0
Grades 9-12	33.0	33.0	33.0	33.0	33.0

Revisions in FY2024

1.00	(a) Add 1.0 ESOL Professional Learning Coordinator. Board approved 6/15/2023.
1.00	(b) Add 1.0 Grant Technician in Accountability. Board approved 1/18/2024.
1.00	(c) Add 1.0 Transportation Receptionist position. Board approved 2/29/2024.
3.00	

Student / Teacher Ratios

Kindergarten	23.0
Grades 1-3	24.0
Grades 4-5	30.0
Grades 6-8	31.0
Grades 9-12	33.0

Student Projections

General Education

Kindergarten	7,583	7,921	6,463	7,095	7,037
Grades 1-3	24,019	24,098	22,618	22,387	22,652
Grades 4-5	16,983	16,882	15,945	15,609	15,368
Grades 6-8	26,145	26,579	25,809	24,919	24,675
Grades 9-12	35,137	35,092	35,360	35,616	35,716
Total	109,867	110,572	106,195	105,626	105,448
Pre-K	976	970	757	755	815
Kenn. Charter	519	0	0	0	0
Devereux	83	79	72	62	54
Dual Enrollment	392	418	369	289	341
	111,837.00	112,039	107,393	106,732	106,658

7,037
22,652
15,368
24,675
35,716
105,448
815
0
54
341
106,658

Kindergarten	6,876
Grades 1-3	22,540
Grades 4-5	15,461
Grades 6-8	24,419
Grades 9-12	35,669
104,965	
Pre-K	920
Kenn. Charter	0
Devereux	64
Dual Enrollment	395
106,344	

FY2025 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 4 - Salary/Position Adjustments

FY2025 Proposed Budget: \$2,767,441

Adjustments to Central Office Departmental Budgets including funding for School/Instructional Support:

	<u>Positions</u>	<u>Amount</u>
Academics	17.00	\$2,575,441
	<u>Positions</u>	<u>Salary & Benefits</u>
<i>Transfer Federal Grant Positions to General Fund</i>	17.00	\$2,575,441
<i>Medicaid Related (MedACE) Funds Will Be Utilized to Transfer Federal Grant Positions to General Fund - MedACE Expenditure Reduced by \$1,457,410 (See Tab 5 for Detail)</i>		
Operations	3.00	\$192,000
	<u>Positions</u>	<u>Salary & Benefits</u>
<i>Add Custodians for Additional Square Footage</i>	3.00	\$192,000
GRAND TOTAL Salary/Position Adjustments	20.00	\$2,767,441

FY2025 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 5 - Miscellaneous Expenditure Adjustments

FY2025 Proposed Budget: **\$13,623,640**

Expenditure Adjustments to Departmental Budgets Including Funding for Miscellaneous Enhancements and Revenue Receipt Adjustments:

TOTAL Expenditure Adjustments to Budget Programs for Cell Towers, Medicaid & Grants **\$545,375**
Adjust Program Expenditures to Match Corresponding Revenue Estimates

<u>FY2024 Expenditure</u>	<u>FY2025 Expenditure</u>	<u>Adjustment</u>
\$10,514,092	\$11,059,467	\$545,375

Medicaid Related (MedACE) Funds Will Be Utilized to Transfer Federal Grant Positions to General Fund - MedACE Continuation Expenditure Reduced by \$1,457,410. FY2025 MedACE Revenue of \$2,575,441 will off-set the addition of these Special Education Instructional Positions in the General Fund.

TOTAL State Supported School Security Grant - (111 Schools x \$45,000) **\$4,995,000**

<u>FY2024 Expenditure</u>	<u>FY2025 Expenditure</u>	<u>Adjustment</u>
\$0	\$4,995,000	\$4,995,000

TOTAL Expenditure Adjustments Utilities **\$839,612**

	<u>FY2024 Expenditure</u>	<u>FY2025 Expenditure</u>	<u>Adjustment</u>
<i>Fuel</i>	\$6,212,216	\$6,212,216	\$0
<i>Electricity</i>	\$16,676,197	\$17,343,245	\$667,048
<i>Natural Gas</i>	\$1,578,066	\$1,641,190	\$63,124
<i>Water & Sewer</i>	\$2,735,997	\$2,845,437	\$109,440
<i>Utilities Subtotal</i>	\$27,202,476	\$28,042,088	\$839,612

TOTAL Operational, Academic & Safety Adjustments **\$7,472,447**

	<u>Operational/ Supply</u>
<i>Increase Maintenance Department Supplies to Account for Inflation and School Needs</i>	\$1,000,000
<i>Increase Fleet Maintenance Supplies to Account for Inflation and Fleet Vehicle Needs</i>	\$900,000
<i>Increased Student Enrollment in Alternative Education Program</i>	\$898,647
<i>Increase Safety & Security Funds for Extra-Curricular Events at 16 Traditional High Schools</i>	\$160,000
<i>Math and Science Curriculum Proof of Concept (PRISM)</i>	\$2,013,800
<i>Summer Learning Programs</i>	\$2,500,000
<small><i>Summer Learning Loss/Recovery Programs Previously Covered by CARES Funding</i></small>	
<i>Operational, Academic & Safety Subtotal</i>	\$7,472,447

TOTAL New School Opening Procedure Adjustments**(\$228,794)**

	<u>FY2024</u> <u>Expenditure</u>	<u>FY2025</u> <u>Expenditure</u>	<u>Adjustment</u>
<i>Reverse Additional Workdays for East Valley Elementary</i>	\$228,794	\$0	(\$228,794)
<i>Additional Workdays for School Staff to Open New School Building</i>			
<i>Approved in FY2024 Budget</i>			

TOTAL Expenditure Adjustments - Transfers to Other Funds**\$0**

	<u>FY2024</u> <u>Transfer</u>	<u>FY2025</u> <u>Transfer</u>	<u>Adjustment</u>
<i>Fund 0353 District Building Fund</i>	\$1,000,000	\$1,000,000	\$0
<i>Fund 0556 Adult High School</i>	\$279,335	\$279,335	\$0
<i>Transfers Subtotal</i>	<u>\$1,279,335</u>	<u>\$1,279,335</u>	<u>\$0</u>

GRAND TOTAL Miscellaneous Expenditure Adjustments**\$13,623,640**

FY2025 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 6 - Raise for All Non-Temporary
Employees of 4.4%

FY2025 Proposed Budget: **\$54,719,320**

Expenditure Description:

Raise for all Non-Temporary Employees of 4.4%.

Note: The Georgia Governor's \$2,500 raise is included in the FY2025 tentative salary increase.

FY2025 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 7 - Utilize Fund Balance Reserve

FY2025 Proposed Budget: \$57,581,243

Expenditure Description:

Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.

<u>FY2025 Total Revenue</u>	<u>FY2025 Total Expenditures</u>	<u>Adjustment</u>
\$1,603,757,880	(\$1,661,339,123)	(\$57,581,243)

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
Purchases Specifically Pre-Approved By The Board
Proposed for adoption with the July 1, 2024 Budget (FY2025 Budget)

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
1	Direct Instruction Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664210-XXXX, Media Books and Periodicals XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664110-XXXX, Textbooks-New XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664120-XXXX, Textbooks-Replacement XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Furniture & Equip \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Computer Equip \$5000 and above	Materials and equipment for instruction of students such as supplies, software, furniture, equipment, musical instruments, media books and magazines, computers, computer peripherals, textbooks, student agendas; diploma covers, inserts and seals; vocational lab materials and equipment for middle and high schools; growth and replacement instructional furniture and equipment
2	Instructional Support Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies	Instructional-related services such as alternative education service provider, grant evaluation services, speech language pathology services, nursing services for medically fragile students, Medicaid revenue enhancement, interpreting services - sign language & ESL, influenza/pneumonia/Tdap vaccines, ambulance services, recycling surplus textbooks, state and system testing programs and materials, recycling surplus textbooks
3	Operational Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXX, Rental XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Custodial Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment, \$5000 and above	Maintenance supplies such as HVAC air filters & supplies, building materials, door hardware, chair glides, lighting components, light bulbs, hand tools, paint, glass and acrylics, electrical supplies, plumbing supplies, irrigation system parts, sprinkler head replacements, floor covering including tile, carpet, and resilient athletic flooring, custodial equipment replacement parts and batteries, fire safety replacement equipment & parts, kitchen equipment parts, custodial supplies and liquids, custodial paper supplies, uniform rental; custodial equipment, trash compactors, 2-way radio equipment, audiometer/test scoring equipment, lawn maintenance equipment, intercom equipment
4	Operational Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXX, Land Acquisition XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671510-XXXX, Site Improvements XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672010-XXXX, Construction XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672030-XXXX, Capital Outlay/Miscellaneous	Environmental services such as asbestos abatement, sewage retention analysis, grease trap cleaning, indoor environmental quality surveys, hazardous waste disposal, sanitation services, etc.; inspections and maintenance services such as pest control, elevator inspections & maintenance, fire alarm inspections, fire extinguisher/sprinkler inspections, fire hydrant inspections, 2-way radio equipment repairs, audiometer/test score equipment repairs, intercom equipment repairs, etc.; repair/Maintenance of: instructional equipment & furniture, grounds & shop equipment, kitchen equipment, custodial equipment; substitute/supplemental custodial services; Time and Materials contracts such as electrical T&M, construction T&M, roofing T&M, painting services, portable relocation and maintenance, demolition of portable classrooms, flooring installation services, athletic field maintenance, landscaping, cooling tower program, PM & repair of chillers, overhead door maintenance & repair, theater lighting & sound system PM & repair, emergency generator maintenance & repair, tree removal services, lawn equipment repair, etc.; geotechnical services, construction phase testing, land acquisition services, surveying services

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
Purchases Specifically Pre-Approved By The Board
Proposed for adoption with the July 1, 2024 Budget (FY2025 Budget)

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
5	Technology Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561220-XXXX, Recurring Software License Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer-related Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer \$1000 and \$4999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment >\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Computer-related Equipment >\$5000	Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, video surveillance systems/software, network data cabling, fiber cabling, etc.; recurring software license fees such as, Remedy, Veritas, Blackboard, student information system and gradebook, textbook inventory management, records management system, GPS/AVL tracking, time keeping, energy tracking, video surveillance, etc.
6	Technology Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXX, Repair & Maintenance, Technology XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXX, Telephone Expenses	Technology related contract services such as copier repairs, eRate audit, technology consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data & fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services - NIMLI/WAN/Metro, internet service
7	Utilities and Fuel	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-541000-XXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel
8	Transportation/Fleet Maintenance Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561095-XXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer-related Equip, \$1000 - \$4999.99	Tires, school bus digital video systems
9	Transportation/Fleet Maintenance Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair & Maintenance	Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store
10	Food & Nutrition Services Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXX, Support Items XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-563010-XXXX, Food XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment, \$5000 and above	Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms
11	Food & Nutrition Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
Purchases Specifically Pre-Approved By The Board
Proposed for adoption with the July 1, 2024 Budget (FY2025 Budget)

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
12	District Wide Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer-related Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Furniture & Equip, \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Computer-related Equip, \$5000 and above	Office supplies, copy paper, copier & duplicator supplies, whiteboards (dry erase) & corkboards, printer cartridges, packing supplies; administrative furniture and equipment, computers and computer peripherals; growth and replacement administrative furniture and equipment
13	District Wide Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-5XXXX-XXXX, Salary and Benefits XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530020-XXXX, Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530030-XXXX, Base Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559410-XXXX, Services Purchased from Charter Schools XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589020-XXXX, Self Insurance Service/Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589030-XXXX, Self Insurance Litigation XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-593010-XXXX, Transfers to Other Funds	Services that are utilized District Wide including district online payment system, armored car services, professional printing services, physicals and drug testing, moving services, charter bus services, services purchased from charter schools, legal fees, transfers to other funds, warehouse supplemental delivery services, insurance claims handling systems, insurance broker/insurance benefits services, self insurance litigation fees, salary/benefits services