COBB SCHOOLS FINANCE



Cobb County School District FY2021 Budget Financial Overview



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FY2021 BUDGET DEVELOPMENT REVENUE



Revenue Type: A-Property Taxes FY2021 Proposed Budget: \$541,870,829

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$417,007,155		
FY2018 Actual	\$444,795,080	\$27,787,925	6.66%
FY2019 Actual	\$485,825,077	\$41,029,997	9.22%
FY2020 Original Budget	\$493,426,651		
FY2020 Revised Budget	\$493,426,651		

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:

Total Projected Revenue	\$541,870,829
- Acworth TAD	<u>(\$410,108)</u>
x .984 (1.6% Cobb County Collection Fee)	\$542,280,937
x .99 (99% Collection Rate)	\$551,098,514
x .0189 Mills (CCSD 18.90 Millage Rate)	\$557,446,536
FY2020 Property Value Digest (Increase of 5.15%)	\$29,494,525,699



CARLA JACKSON

Tax Commissioner

HEATHER WALKER Chief Deputy

June 24, 2020

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

Dear Mr. Ragsdale:

This letter is to certify the 2020 School Digest as follows:

Net M & O Digest			
Real Property	\$26,450,073,363		
Personal Property	\$2,140,212,523		
Motor Vehicle	\$266,071,610		
Mobile Homes	\$13,109,955		
Public Utilities	\$888,755,947		
Timber 100% Value	\$0		
Heavy Duty Equipment	\$2,373,911		
Net Total	\$29,760,597,309		

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

Sincerely,

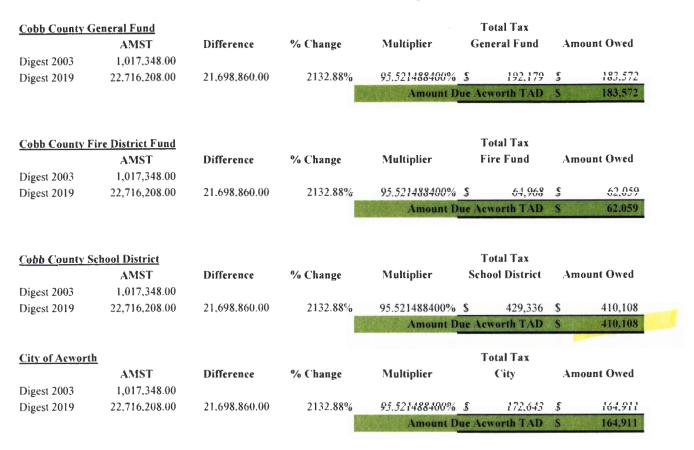
Carla Jackson Tax Commissioner

\$29,760,597,309 Net Total
<u>\$266,071,610</u> Motor Vehicle
\$29,494,525,699 FY2020 Property Value Digest

Acworth TAD

Calculation based on Data Downloaded as of 10-03-2019

Increment due to Acworth TAD - Digest 2019



Please remit amount above on or before November 21 as a debt service payment is DUE -

Please contact me with any questions at 770-974-3152 or email at Itisdel@acworth.org

Remit Payment: City of Acworth Attn: Lindy Tisdel 4415 Senator Russell Avenue Acworth, Ga 30101



Revenue Type: B-Property Taxes - Tag (Ad Valorem & TAVT) FY2021 Proposed Budget: \$37,759,796

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$40,012,052		
FY2018 Actual	\$40,327,568	\$315,516	0.79%
FY2019 Actual	\$41,995,725	\$1,668,157	4.14%

FY2020 Original Budget	\$42,572,677
FY2020 Revised Budget	\$42,572,677

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.

<u>Calculations</u>: FY2021 revenue is based on collections from FY2020.

<u>FY2021</u>	
FY2020 July to June Collections	\$34,517,790
Projected July Collections	\$3,242,006
Projected Revenue	\$37,759,796



Revenue Type: C-Delinquent Property Taxes FY2021 Proposed Budget: \$2,580,448

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$2,326,619		
FY2018 Actual	\$1,243,881	(\$1,082,738)	- 46.54%
FY2019 Actual	\$1,506,487	\$262,606	21.11%
FY2020 Original Budget	\$1,661,455		
FY2020 Revised Budget	\$1,661,455		

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

July to December Collections July to June Collections	<u>FY2019</u> \$838,038 \$1,506,487	<u>FY2018</u> \$713,550 \$1,243,881	<u>FY2017</u> \$828,835 \$2,326,619	<u>Average</u>
% of Collections July to December	55.63%	57.36%	35.62%	49.54%
FY2020 July to December Collections Prior Years' Average Collection % Projected Revenue	\$1,278,268 49.54% \$2,580,448			



Revenue Type: D-Intangible Taxes Revenue FY2021 Proposed Budget: \$11,551,385

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$10,506,990	-	-
FY2018 Actual	\$10,008,538	(\$498,452)	- 4.74%
FY2019 Actual	\$9,626,907	(\$381,631)	- 3.81%
EV2020 Original Budget	\$0 665 308		

F 12020 Onginal Duuget	49,000,000
FY2020 Revised Budget	\$9,665,308

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.

	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>Average</u>
July to December Collections	\$4,169,936	\$4,291,952	\$4,663,972	
July to June Collections	\$9,626,907	\$10,008,538	\$10,506,990	
% of Collections July to December	43.32%	42.88%	44.39%	43.53%
<u>FY2021</u>				
	A			

FY2020 July to December Collections	\$5,028,318
Prior Years' Average Collection %	43.53%
Projected Revenue	\$11,551,385



Revenue Type: E-Real Estate Transfer

FY2021 Proposed Budget: \$4,798,355

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$4,138,637		
FY2018 Actual	\$4,398,133	\$259,496	6.27%
FY2019 Actual	\$4,941,653	\$543,520	12.36%
FY2020 Original Budget	\$5,509,451		
FY2020 Revised Budget	\$5,509,451		

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

July to December Collections July to June Collections % of Collections July to December	<u>FY2019</u> \$2,320,030 \$4,941,653 46.95%	<u>FY2018</u> \$1,964,800 \$4,398,133 44.67%	FY2017 \$1,741,505 \$4,138,637 42.08%	<u>Average</u> 44.57%
FY2021 FY2020 July to December Collections Prior Years' Average Collection % Projected Revenue	\$2,138,467 44.57% \$4,798,355			



Revenue Type: F-Alcoholic Beverages

FY2021 Proposed Budget: \$1,029,090

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$1,309,990	-	-
FY2018 Actual	\$1,258,916	(\$51,074)	- 3.90%
FY2019 Actual	\$1,302,561	\$43,645	3.47%
FY2020 Original Budget FY2020 Revised Budget	\$1,286,288 \$1,286,288		

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

July to December Collections July to June Collections % of Collections July to December	FY2019 \$509,799 \$1,302,561 39.14%	<u>FY2018</u> \$493,843 \$1,258,916 39.23%	<u>FY2017</u> \$523,750 \$1,309,990 39.98%	<u>Average</u> 39.45%
FY2021 FY2020 July to December Collections Prior Years' Average Collection % Projected Revenue	\$405,976 39.45% \$1,029,090			



Revenue Type: G-Liquor by the Drink Tax FY2021 Proposed Budget: \$889,691

FY2017 Actual	\$533,869	<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$769,299	\$235,430	44.10%
FY2019 Actual	\$914,148	\$144,849	18.83%
FY2020 Original Budget FY2020 Revised Budget	\$1,007,117 \$1,007,117		
	<i>\\</i> , <i>\\</i> , <i>\\\</i> , <i>\\\</i> , <i>\\\</i> , <i>\\</i> , <i>\</i> ,		

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

July to December Collections July to June Collections	FY2019 \$389,150 \$914,148	<u>FY2018</u> \$308,531 \$769,299	<u>FY2017</u> \$188,438 \$533,869	<u>Average</u>
% of Collections July to December	42.57%	40.11%	35.30%	39.33%
FY2020 July to December Collections Prior Years' Average Collection % Projected Revenue	\$349,886 39.33% \$889,691			



Revenue Type: H-Tuition

FY2021 Proposed Budget: \$0

FY2017 Actual	\$500
FY2018 Actual	\$0
FY2019 Actual	\$0

FY2020 Original Budget	\$0
FY2020 Revised Budget	\$0

<u>Revenue Description</u>: Staff development fees for non-employees enrolled in CCSD staff development classes.

<u>Calculations</u>: FY2021 revenue is \$0. Prior 3 year revenues received have been immaterial. Based on the small dollar amount, no budget is anticipated for FY2021.

FY2021FY2020 July to December Collections\$0Projected Revenue\$0



Revenue Type: I-Interest on Delinquent Taxes FY2021 Proposed Budget: \$812,563

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$562,552		
FY2018 Actual	\$532,151	(\$30,401)	- 5.40%
FY2019 Actual	\$489,638	(\$42,513)	- 7.99%
FY2020 Original Budget	\$364,274		
FY2020 Revised Budget	\$364,274		

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

July to December Collections July to June Collections	<u>FY2019</u> \$147,968 \$489,638	<u>FY2018</u> \$266,329 \$532,151	<u>FY2017</u> \$98,276 \$562,552	<u>Average</u>
% of Collections July to December	30.22%	50.05%	17.47%	32.58%
FY2020 July to December Collections Prior Years' Average Collection % Projected Revenue	\$264,733 32.58% \$812,563			



Revenue Type: J-Interest Income FY2021 Proposed Budget: \$1,950,224

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$1,099,515		
FY2018 Actual	\$2,819,773	\$1,720,258	156.46%
FY2019 Actual	\$5,983,672	\$3,163,899	112.20%
FY2020 Original Budget	\$6,019,512		
FY2020 Revised Budget	\$6,019,512		

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

Calculations: Projected average interest on CCSD investments:	0.60%
Apply this interest rate to FY2020 actual and projected average monthly balances:	\$1,950,224

Average Monthly	Balances and	Interest Rates FY20	21 Budget Estimates	- General Fund
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<u>Month</u>	Average Month	ly Balance(2)	In	terest Earned (3)	<u>Average Interest Rate (4)</u>
7/31/2109	\$	182,604,542	\$	93,053	0.60%
8/31/2019	\$	146,270,157	\$	74,538	0.60%
9/30/2019	\$	120,452,393	\$	59,401	0.60%
10/31/2019	\$	291,940,046	\$	148,769	0.60%
11/30/2019	\$	484,048,149	\$	238,709	0.60%
12/31/2019	\$	443,968,103	\$	226,241	0.60%
1/31/2020	\$	431,996,220	\$	220,141	0.60%
2/28/2020	\$	428,996,220	\$	197,456	0.60%
3/31/2020	\$	383,996,220	\$	195,680	0.60%
4/30/2020	\$	351,996,220	\$	173,587	0.60%
5/31/2020	\$	328,996,220	\$	167,653	0.60%
6/30/2020	\$	314,296,220	\$	154,995	0.60%
Total	\$	325,796,726	\$	1,950,224	0.60%

- (1) The July through January Average Monthly Balance are actual FY20 amounts. The February through June Average Monthly Balances are estimates. Interest Earned, and Average Interest Rates are projections. Due to declining interest rates and current market conditions and to ensure a reasonable value was used for budget projections, a decision was made to use a 60 basis point (.60%) as an estimate.
- (2) The Average Monthly Balance is the General Fund average monthly investment balances.
- (3) The Interest Earned is interest earned on the General Fund investments. The District does not earn interest on daily operating balances. An earnings credit is received on daily balances to offset fees.
- (4) The Average Rate of Interest is calculated by dividing the interest earned by the average daily balance divided by the number of days in the month multiplied by the number of days in the year.



Revenue Type: K-Half Time Exhibition

FY2021 Proposed Budget: \$0

FY2017 Actual	\$10,930
FY2018 Actual	\$9,398
FY2019 Actual	\$0

FY2020 Original Budget	\$0
FY2020 Revised Budget	\$0

<u>Revenue Description</u>: Gate receipts from annual marching band exhibition were moved to a donations account in FY2019. This revenue is recorded in the Other Funds Budget.



Revenue Type: L-Local Revenue - Cell Tower FY2021 Proposed Budget: \$464,248

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$394,699		
FY2018 Actual	\$1,888,682	\$1,493,983	378.51%
FY2019 Actual	\$1,807,503	(\$81,179)	- 4.30%
FY2020 Original Budget	\$1,180,314		
FY2020 Revised Budget	\$1,180,314		

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

Calculations: FY2021 estimate based on current contracts. See attached schedule.

Cobb County School District Cell Tower - Projected Collections by Year

<u>School</u>	<u>Vendor</u>	<u>FY2021</u>
Allatoona	Collocator-Verizon	\$12,990
Argyle	Metro PCS	\$66,149
	Metro PCS	. ,
Bryant		\$48,000
Chalker	Collocator - (1) Nextel, (2) Cingular, (3) Clear Wireless, (4) T-Mobile	\$19,200
Eastside	Collocator - AT&T	\$16,200
Ford	Collocator - (1) Verizon, (2) Powertel, (3) Sprint, (4) Bellsouth	\$19,200
Garrison Mill	Comcast	\$9,000
Lassiter	AT&T	\$80,525
Lassiter	Collocator - (1) AT&T, (2) Verizon, (3) Metro PCS	\$11,400
Murdock	Collocator - (1) Bellsouth, (2) Nextel	\$9,600
North Cobb	Collocator - Cingular	\$12,366
Russell	Collocator - Sprint	\$12,000
South Cobb	Collocator - T Mobile	\$12,000
Sprayberry	Collocator - (1) Southern Communications, (2) Verizon	\$9,600
Still	Comcast	\$45,493
Wheeler	AT&T	\$80,525

Total Due

\$464,248



Revenue Type: M-Local Revenue - Other FY2021 Proposed Budget: \$1,677,968

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$1,148,820		
FY2018 Actual	\$1,584,949	\$436,129	37.96%
FY2019 Actual	\$2,300,135	\$715,186	45.12%

FY2020 Original Budget	\$420,650
FY2020 Revised Budget	\$420,650

<u>Revenue Description</u>: Miscellaneous revenue associated with the general fund. Revenue examples include copies, ID badges, transcripts, local school billing, etc.

<u>Calculations</u>: FY2021 revenue is based on the average rate of collections from the three most recent completed fiscal years.

July to June Collections	<u>FY2019</u>	<u>FY2018</u>	FY2017	<u>Average</u>
	\$2,300,135	\$1,584,949	\$1,148,820	\$1,677,968
<u>FY2021</u> Projected Revenue	\$1,677,968			



Revenue Type: N-Reimbursement for Damages

FY2021 Proposed Budget: \$0

FY2017 Actual	\$396
FY2018 Actual	\$305
FY2019 Actual	\$0

FY2020 Original Budget	\$0
FY2020 Revised Budget	\$0

Revenue Description: Reimbursement revenue received from students for damages to school district property.

<u>Calculations</u>: Per the FY2008 Budget Administrators Committee, the FY2021 Budget is \$0. It was decided to allow schools to collect and keep this revenue as a collection incentive.



Revenue Type: O-Sale of Assets

FY2021 Proposed Budget: \$137,358

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$4,755,910		
FY2018 Actual	\$532,111	(\$4,223,799)	- 88.81%
FY2019 Actual	\$19,514,541	\$18,982,430	3567.38%
FY2020 Original Budget	\$504,709		

2020 0.	igilial Baagot	φ σ σ 1,7 σσ
FY2020 Re	evised Budget	\$504,709

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

<u>Calculations</u>: Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation. FY2021 revenue is based on the average rate of collections from the three most recent completed fiscal years. In order to maintain the integrity of the average, one time items, such as land sales, are excluded from the collections. This rate is then applied to the collections from the current fiscal year (FY2020) to determine the projected FY2021 revenue.

July to December Collections July to June Collections % of Collections July to December	FY2019 \$84,034 \$167,202 50.26%	FY2018 \$114,188 \$532,111 21.46%	FY2017 \$284,591 \$450,890 63.12%	<u>Average</u> 44.95%
FY2021 FY2020 July to December Collections Prior Years' Average Collection % Projected Revenue	\$61,738 44.95% \$137,358			



Revenue Type: P-Leased Property Revenue

FY2021 Proposed Budget: \$43,000

FY2017 Actual	\$43,000
FY2018 Actual	\$43,000
FY2019 Actual	\$53,750

FY2020 Original Budget	\$43,000
FY2020 Revised Budget	\$43,000

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

Calculations: FY2021 - Lease Revenue - Rose Garden \$43,000



Revenue Type: Q-Transfer from Other Funds

FY2021 Proposed Budget: \$122,881

FY2017 Actual	\$122,881
FY2018 Actual	\$122,881
FY2019 Actual	\$1,016,197

FY2020 Original Budget	\$122,881
FY2020 Revised Budget	\$122,881

<u>Revenue Description</u>: Facility Use - The Facility Use Fund/Program manages the rental of school district facilities to various community groups. This miscellaneous revenue item was established in FY2006 to recognize the increase in fees associated with this program.

Calculations: Facility Use \$122,881



Revenue Type: R-Miscellaneous Grants

FY2021 Proposed Budget: \$6,091,035

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$5,762,376		
FY2018 Actual	\$9,052,466	\$3,290,090	57.10%
FY2019 Actual	\$6,885,666	(\$2,166,800)	- 23.94%
FY2020 Original Budget	\$9,349,165		
FY2020 Revised Budget	\$9,349,165		
o o			

Revenue Description: The FY2021 Grants are based on the FY2020 Grant Revised Budgets.

Calculations:

	<u>FY2020</u>	<u>FY2021</u>	Difference
Vocational Ed-Supervision	\$57,190	\$56,552	(\$638)
Instruct/Innov. Extended Year Grant	\$3,071	\$2,349	(\$722)
Vocational Ag Ed Extended Year	\$1,795	\$1,953	\$158
Vocational - Apprenticeship	\$38,173	\$36,639	(\$1,534)
Vocational - Industry Certification	\$15,000	\$35,000	\$20,000
Vocational - Ag Extended Day	\$4,048	\$3,246	(\$802)
Vocational - Extended Day	\$99,204	\$124,458	\$25,254
Construction Bond	\$234,000	\$144,000	(\$90,000)
Grant for Residential & Reintegration Services	\$116,562	\$251,352	\$134,790
Special Ed - State Preschool	\$3,537,631	\$4,072,950	\$535,319
Devereux	\$602,690	\$706,224	\$103,534
GA Teacher of the Year	\$507	\$0	(\$507)
HB280 Math & Science Supplements	\$1,309,294	\$619,590	(\$689,704)
Hygiene Grant	\$0	\$36,722	\$36,722
School Safety Grants	<u>\$3,330,000</u>	<u>\$0</u>	(<u>\$3,330,000)</u>
Total	\$9,349,165	\$6,091,035	(\$3,258,130)



Revenue Type: S-State of Georgia QBE Revenue FY2021 Proposed Budget: \$518,368,928

			<u>Change</u>	<u>% Change</u>
FY	2017 Actual	\$508,248,307		
FY	2018 Actual	\$527,575,872	\$19,327,565	3.80%
FY	2019 Actual	\$532,514,305	\$4,938,433	0.94%

FY2020 Original Budget	\$580,462,101
FY2020 Revised Budget	\$580,462,101

<u>Revenue Description</u>: 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:

	FY2020		FY2021
QBE Earnings Estimates:	Original Budget	<u>Change</u>	Proposed Budget
QBE Earnings	\$734,128,554	\$2,082,323	\$736,210,877
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$5,352,338	\$137,971	\$5,490,309
Nurses	\$2,364,329	(\$34,770)	\$2,329,559
Military Counselors	\$45,471	(\$771)	\$44,700
Five Mill Local Fair Share	(\$161,428,591)	(\$5,209,647)	(\$166,638,238)
Equalization	\$0	\$0	\$0
State Austerity Reductions	<u>\$0</u>	<u>(\$59,068,279)</u>	<u>(\$59,068,279)</u>
Total QBE Funding	\$580,462,101	(\$62,093,173)	\$518,368,928

OFFICIAL

Georgia State Department Of Education

6/29/2020

OFFICIAL	Earnings Sheet for FY 2021																			
School System: 633 - Cobb County FY21					Initial				THE	E BASIC	UNIT CO	ST IS DEF	INED TO	BE THE	AMOUN	T OF \$2,	775.21			
							ositions													
	<		Ea	rnings (\$)		>	<	Grades	s K-12	>										
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	4,817	28,300,543	376,441	28,676,984	6,490,915	22,186,069	321.13		10.70	4.38										
Kindergarten Early Intr Pgm	2,640	20,136,594	206,316	20,342,910	4,604,532	15,738,378	240.00		5.87	2.40										
Primary Grade(1-3) Pgm	14,292	66,989,083	1,227,663	68,216,746	15,440,574	52,776,172	840.71	41.43	31.76	12.99										
Primary Grd Early Intrv(1-3) Pgm	6,609	46,305,770	567,717	46,873,487	10,609,617	36,263,870	600.82	19.16	14.69	6.01										
Upper Elementary Grd(4-5) Pgm	9,461	33,850,881	666,238	34,517,119	7,812,805	26,704,314	411.35	27.42	21.02	8.60										
UppElem Grd Early Intrv(4-5)	4,174	29,245,012	293,926	29,538,938	6,686,014	22,852,924	379.45	12.10	9.28	3.79										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	17,192	69,616,722	1,210,669	70,827,391	16,031,482	54,795,909	859.60	49.83	38.20	15.63										
High School Gen Educ(9-12)	22,078	74,367,874	2,508,071	76,875,945	17,400,547	59,475,398	959.91		49.06	20.07										
CTAE(9-12) PGM	3,833	14,718,121	1,257,988	15,976,109	3,616,125	12,359,984	191.65		8.52	3.48										
Students with Disab Cat I	2,562	23,317,090	637,840	23,954,930	5,422,098	18,532,832	320.25			2.33										
Students with Disab Cat II	487	5,447,708	63,967	5,511,675	1,247,544	4,264,131	74.92			0.44										
Students with Disab Cat III	4,522	65,670,693	923,387	66,594,080	15,073,290	51,520,790	904.40			4.11										
Students with Disab Cat IV	476	11,500,396	201,071	11,701,467	2,648,578	9,052,889	158.67			0.43										
Students with Disab Cat V	880	8,008,993	371,731	8,380,724	1,896,942	6,483,782	110.00			0.80										
Gifted Student Category VI	11,150	67,895,041	1,125,025	69,020,066	15,622,402	53,397,664	929.17			10.14										
Remedial Education Pgm	5,406	27,271,046	310,526	27,581,572	6,242,973	21,338,599	360.40		12.01	4.92										
Alternate Education Pgm	1,075	5,422,933	75,700	5,498,633	1,244,592	4,254,041	71.67		2.39	0.98										
Eng.Spkrs.of Other Lang.(ESOL)	2,531	26,707,150	145,374	26,852,524	6,077,956	20,774,568	361.57		5.62	2.30										
Spec Ed. Itinerant				67,021	15,170	51,851														
Spec Ed. Supplemental Speech				299,178	67,718	231,460						Asst	.			l Positior	1	<u> </u>	Sp Ed	Media
TOTAL DIRECT INSTRUC.	114,185	624,771,650	12,169,650	637,307,499	144,251,874	493,055,625	8,095.67	149.94	209.12	103.80	Supt.	Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Ldr	Center
INDIRECT COST																				
Cent. Admin/ Tchr. Sal Incr.		14,527,490	0	14,527,490	3,288,236	11,239,254					1.00	6.00			1.00	1.00	46.13	46.13 ⁻	100.39	
School Admin		26,523,969	786,372	27,310,341	6,181,581	21,128,760							111.00	183.28	220.93					
Facility M & O			34,027,119	34,027,119	7,701,895	26,325,224														
Sub Total (INDIRECT CC	OST)	41,051,459	34,813,491	75,864,950	17,171,712	58,693,238					1.00	6.00	111.00	183.28	221.93	1.00	46.13	46.13 ⁻	100.39	
MEDIA CENTER PGM.		13,990,140	1,583,587	15,573,727	3,525,048	12,048,679														194.19
20 DAYS ADDITIONAL INSTRUCT	TION	4,386,128		4,386,128	992,782	3,393,346														
STAFF & PROFESSIONAL DEV				3,041,518	688,435	2,353,083														
PRINCIPAL STAFF & PROF. DEV				37,055	8,387	28,668														
MIDTERM HOLD HARMLESS	5																			
Amended Formula Adjustment						(59,068,279)														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS CATEGORICAL GRANTS		684,199,377	48,566,728	736,210,877	166,638,238	510,504,360	8,095.67 <u>NOTES</u>	149.94 1. Expe	209.12 nditure con		1.00			183.28 20-2-167 a			46.13	46.13 ⁻	100.39	194.19
Pupil Transportation Pgm (Inc of 0)	ludes 361 Dr	ivers and bus rep	placement funds	5,490,309		5,490,309														
Sparsity - Regular				0		0	of \$945.00, for an annual funding amount of \$11.340 in QBE under appropriation in FY 2021 (HB 793).													
Nursing Services				2,329,559		2,329,559	3.Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).													
			518,324,228																	
Education Equalization Funding Grant 0			0																	
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET		744,030,745		518,324,228																
Charter Commission Admin - State					0		Total T	C&E	255,904.	,109 in	cludes Ta	&Е	177,703	,469	and HI		78.2	00,640		
Military Counselors						44,700				· · · · · ·	,			. ,	-			,_	, <u>.</u>	
SHBP One-Month Employer C		ay				0	l													
State Commission Charter Su	pplement			0		0														'
TOTAL FUNDING ON THIS ALL	OTMENT S	HEET		744,030,745		518,368,928														



Revenue Type: T-Indirect Cost Revenue

FY2021 Proposed Budget: \$4,517,147

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$3,277,270		
FY2018 Actual	\$3,251,733	(\$25,537)	-0.78%
FY2019 Actual	\$3,550,908	\$299,175	9.20%

FY2020 Original Budget	\$4,534,892
FY2020 Revised Budget	\$4,534,892

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 GA DOE. 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:

	Budgeted FY2020	Estimated FY2021
Calculated based on restricted rate:	2.76% Rate	2.73% Rate
	\$591,098	\$584,843
Title II Special Ed Eddard Dracebool	\$64,329 \$13,543	\$62,394 \$13,896
Special Ed Federal Preschool Special Ed VI-B Flow Through	\$543,886	\$538,747
Homeless	\$1,863	\$2,160
21st Century Learning	\$20,314	\$20,737
Student Support and Academic Enrichment	\$41,348	\$41,244
Career Tech Improvement Grant	\$19,811	\$19,493
GNETS State Grant 1% Only	\$49,100	\$53,633
Calculated based on unrestricted rate: Food Service	Budgeted FY2020 <u>10.26% Rate</u> <u>\$3,189,600</u>	Estimated FY2021 <u>9.66% Rate</u> \$3,180,000
Total	\$4,534,892	\$4,517,147



Revenue Type: U-ROTC Revenue

FY2021 Proposed Budget: \$1,072,281

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$1,213,748		
FY2018 Actual	\$1,017,911	(\$195,837)	- 16.13%
FY2019 Actual	\$1,129,809	\$111,898	10.99%

FY2020 Original Budget	\$1,086,505
FY2020 Revised Budget	\$1,086,505

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

Calculations: See attached spreadsheet.

			Current Monthly	CCSD Annual Supplement Amount (Based on current		Drill Team		Federal Reimbursement 50% MIP
School	Branch	Current Step	MIP Amount	step)	Base Salary	Supplement	Annual Salary	Annual Amount (Column D*12)
Wheeler	Air Force	23	5,901.46	\$10,465.22	\$81,282.74	\$3,357.18	\$84.639.92	\$35,408.76
Wheeler	Air Force	22	7.853.69	\$10,465.22	\$104,709.50	\$3,357.18	\$108.066.68	\$47,122.14
Osborne	Army	3	5,453.28	\$6,777.62	\$72,216.98	\$3,357.18	\$75,574.16	\$32,719.68
Osborne	Army	18	6,005.39	\$9,423.71	\$81,488.39	\$3,357.18	\$84,845.57	\$36,032.34
South Cobb	Army	7	5,945.10	\$7,321.65	\$78,662.85	\$3,357.18	\$82,020.03	\$35,670.60
Pebblebrook	Army	10	6,875.29	\$7,724.79	\$90,228.27	\$3,357.18	\$93,585.45	\$41,251.74
Campbell	Army	6	8,013.79	\$7,184.35	\$103,349.83	\$3,357.18	\$106,707.01	\$48,082.74
South Cobb	Army	8	7,027.29	\$7,450.49	\$91,777.97	\$3,357.18	\$95,135.15	\$42,163.74
Campbell	Army	8	6,002.48	\$7,450.49	\$79,480.25	\$3,357.18	\$82,837.43	\$36,014.88
Pebblebrook	Army	5	6,067.70	\$7,042.46	\$79,854.86	\$3,357.18	\$83,212.04	\$36,406.20
South Cobb	Army	22	6,083.48	\$10,465.22	\$83,466.98	\$3,357.18	\$86,824.16	\$36,500.88
South Cobb	Army	15	5,813.48	\$8,401.23	\$78,162.99	\$3,357.18	\$81,520.17	\$34,880.88
Pebblebrook	Army	13	6,462.28	\$8,131.67	\$85,679.03	\$3,357.18	\$89,036.21	\$38,773.68
Osborne	Army	8	6,034.00	\$7,450.49	\$79,858.49	\$3,357.18	\$83,215.67	\$36,204.00
Kennesaw Mtn	Navy	16	\$7,293.99	\$8,401.23	\$95,929.11	\$3,357.18	\$99,286.29	\$43,763.94
Lassiter	Navy	14	\$5,704.79	\$8,261.65	\$76,719.13	\$3,357.18	\$80,076.31	\$34,228.74
North Cobb	Navy	6	\$5,419.69	\$7,184.35	\$72,220.63	\$3,357.18	\$75,577.81	\$32,518.14
McEachern	Navy	8	\$5,493.59	\$7,450.49	\$73,373.57	\$3,357.18	\$76,730.75	\$32,961.54
Hillgrove	Navy	11	\$5,708.59	\$7,852.49	\$76,355.57	\$3,357.18	\$79,712.75	\$34,251.54
McEachern	Navy	8	\$8,029.79	\$7,450.49	\$103,807.97	\$3,357.18	\$107,165.15	\$48,178.74
Hillgrove	Navy	11	\$6,077.19	\$7,852.49	\$80,778.77	\$3,357.18	\$84,135.95	\$36,463.14
Allatoona	Navy	6	\$5,145.59	\$7,184.35	\$68,931.43	\$3,357.18	\$72,288.61	\$30,873.54
Allatoona	Navy	3	\$7,211.79	\$6,777.62	\$93,319.10	\$3,357.18	\$96,676.28	\$43,270.74
Lassiter	Navy	4	\$8,353.69	\$6,914.78	\$107,159.06	\$3,357.18	\$110,516.24	\$50,122.14
Kennesaw Mtn	Navy	3	\$5,937.79	\$6,777.62	\$78,031.10	\$3,357.18	\$81,388.28	\$35,626.74
Sprayberry	Navy	1	\$7,330.79	\$4,710.06	\$92,679.54	\$3,357.18	\$96,036.72	\$43,984.74
North Cobb	Navy	13	\$5,366.79	\$8,131.67	\$72,533.15	\$3,357.18	\$75,890.33	\$32,200.74
Sprayberry	Navy	6	\$6,100.69	\$7,184.35	\$80,392.63	\$3,357.18	\$83,749.81	\$36,604.14
			\$178,713.47	\$217,888.25	\$2,362,449.89	\$94,001.04	\$2,456,450.93	\$1,072,280.82



Revenue Type: V-MedACE Reimbursement

FY2021 Proposed Budget: \$985,295

		<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$1,007,352		
FY2018 Actual	\$901,456	(\$105,896)	- 10.51%
FY2019 Actual	\$1,047,076	\$145,620	16.15%
FY2020 Original Budget	\$963,946		
FY2020 Revised Budget	\$963,946		

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. The program was discontinued in FY2008, but started again in FY2012.

<u>Calculations</u>: FY2021 revenue is based on the average rate of collections from the three most recent completed fiscal years.

July to June Collections	FY2019	FY2018	FY2017	<u>Average</u>
	\$1,047,076	\$901,456	\$1,007,352	\$985,295
<u>FY2021</u> Projected Revenue	\$985,295			



Revenue Type: W-Federal Grant - Medicaid FY2021 Proposed Budget: \$557,360

	<u>Change</u>	<u>% Change</u>
211,625		
72,606	\$560,981	265.08%
687,849	(\$84,757)	- 10.97%
748,205		
48,205		
	211,625 772,606 587,849 748,205 748,205	211,625 772,606 \$560,981 687,849 (\$84,757) 748,205

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.

<u>Calculations</u>: FY2021 revenue is based on the average rate of collections from the three most recent completed fiscal years.

July to June Collections	FY2019	<u>FY2018</u>	FY2017	<u>Average</u>
	\$687,849	\$772,606	\$211,625	\$557,360
<u>FY2021</u> Projected Revenue	\$557,360			



Revenue Type: X-Flood Control

FY2021 Proposed Budget: \$0

FY2017 Actual	\$0
FY2018 Actual	\$19,907
FY2019 Actual	\$19,413

FY2020 Original Budget	\$0
FY2020 Revised Budget	\$0

Revenue Description: Funding transferred from the Office of Treasury and Fiscal Services. The amount was paid by the United States Government for the flood control lands situated in the county for the federal fiscal year ending September 30, 2008. These funds represent CCSD's portion of the payment of 75 percent of receipts deposited from the leasing of lands acquired for flood control, navigation, allied purposed pursuant of 33 USC 701c3.



Revenue Type: Y-E-Rate Revenue

FY2021 Proposed Budget: \$0

FY2017 Actual	\$272,267
FY2018 Actual	\$0
FY2019 Actual	\$0

FY2020 Original Budget	\$0
FY2020 Revised Budget	\$0

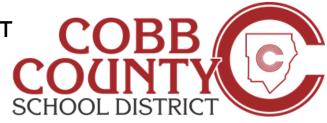
Revenue Description: The Schools and Libraries Universal Service Support Program, commonly known as the E-rate program, helps schools and libraries obtain affordable telecommunications services, broadband Internet access and internal network connections. Funding may be requested under five categories of service: telecommunications, telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and whether the school or library is located in an urban or rural area. The discounts range from 20 percent to 90 percent of the costs of eligible services. Most E-rate funding will be received in the form of a discount in FY2021.

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FY2021 BUDGET DEVELOPMENT EXPENDITURES



\$14,679,719

Total

Expenditure Type: 1 - FY2020 General Fund Expenditure Budget Adjustments

FY2021 Proposed Budget: **\$14,679,719**

Expenditure Description:

FY2020 Board approved General Fund expenditure adjustments:

Additional school allotments to accommodate student growth (approved 11/14/19)	\$2,100,000
Continuance of Non-Permanent Employee pay during COVID-19 health crisis (approved 3/19/20)	\$3,400,000
Encumbrances	<u>\$9,179,719</u>

FY2021 BUDGET DEVELOPMENT EXPENDITURES



Total

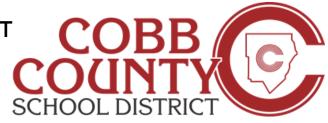
(\$20,679,719)

Expenditure Type: 2 - FY2020 One-Time Expenditures

FY2021 Proposed Budget: (\$20,679,719)

Expenditure Description:

FY2020 Board approved one-time expenditures which are off set by one-time revenue received:Additional school allotments to accommodate student growth (approved 11/14/19)(\$2,100,000)Continuance of Non-Permanent Employee pay during
COVID-19 health crisis (approved 3/19/20)(\$3,400,000)Expenditure Lapse Adjustment(\$6,000,000)Encumbrances(\$9,179,719)



Expenditure Type: 3 - New School/Addition Costs

FY2021 Proposed Budget: \$3,022,578

Expenditure Description:

New School Allotment Adjustments:

- Operating Costs (6 days for employees at new/replacement schools, custodial supplies, and double instructional supply allotments) for East Cobb Middle, Brumby Elementary, King Springs Elementary, Clay-Harmony Leland Elementary, Osborne High, Cobb Horizon High, CVA: \$1,205,802
- Early Learning Center at Harmony Leland Operating Cost and Positions (10.00): \$841,248
- Cobb Innovation & Technology Academy Operating Cost and Positions (12.00): \$975,528



Expenditure Type: 4 - Salary/Benefit Changes

FY2021 Proposed Budget: (\$1,000,000)

Expenditure Description:

FY2021 Positions - See attached Position Overview

FY2021 Salary Step for Eligible Employees

Decrease in Employer TRS Portion (from 21.14% to 19.06%)

\$13,800,000 (<u>\$14,800,000</u>)

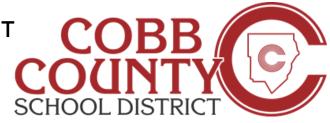
Total (\$1,000,000)

16, 2020		в	С	Column D	E	F	G	н		I	J	Column K	L	м	Column N		Column P
	FY2016	FY2017	FY2018	FY2019					FY2020 Adjustments				FY2021	Budget Pl	lanning		
						Board	Board	Transfers			FY2021	FY2021	FY2021	Cobb			
	FY2016 Revised	FY2017 Revised	FY2018 Revised	FY2019 Revised	FY2020 Original	Approval Local	Approval Central	Schools & Central		FY2020 Revised	Allotment Projection &	Custodians Square	Special Ed Allotment	Innovation & Tech	Early Learning		Proposed FY2021
	Budget	Budget	Budget	Budget	Budget	Schools	Office	Office	Explanation of Changes	Budget	Adjustments	Footage	Transfer	Academy	Center	Total	Budget
osition Description																	
ndergarten Teachers	379.00	373.00	358.00 106.50	355.00	348.00					348.00	12.00						360.00
ndergarten EIP rades 1-3	106.00	121.50 1,076.00	106.50	132.50	129.00					129.00	6.00 6.50						135.00
ades 1-3 EIP	235.50	295.00	262.50	277.00	286.50					286.50	8.50						295.00
ades 4-5	587.00	588.00	588.00	589.00	581.00					581.00	0.50						581.00
rades 4-5 EIP rades 4-5 Fine art Orchestra	130.50	174.00	178.00	185.00	186.00					186.00	8.50						194.50
ementary Specialist	227.50	228.00	231.50	229.50	229.00					229.00	(1.00)						228.00
ades 6-8 ades 9-12	813.00 1,050.50	822.00 1,065.00	823.00 1,081.50	835.00 1,083.50	850.00 1,070.50	4.00			Board approved 4.0 Teacher pos CITA - Automotive, Computer Science, Healthcare, Construction	850.00 1,074.50	14.50 (4.50)						864.50
line Virtual Learning Teachers & CVA Specialists	11.00	11.00	11.00	11.00	11.00	4.00				11.00							11.00
areer & Technology DTC	124.00	122.50	122.00	117.50	115.00					115.00	6.50						121.50
. Intensive Eng Language	28.00 31.50	28.00 31.50	28.00 31.50	28.00 32.50	28.00 31.50					28.00 31.50	-						28.00 31.50
School Suspension Teacher	41.00	41.00			-					-							-
scretionary Staff - Certified ch Instructional Specialist TTIS	250.87	115.11	101.11	59.11	143.11 20.00	20.00			Board approved \$2.1M for 20.00 School allotments and 1.0 K9 Officer pos on 11/14/2019.	163.11 20.00	(87.00)		(45.00)				31.11
agnet Teachers	12.00	12.00	12.00	12.00	12.00					12.00							12.00
ignet Coordinators	6.00	6.00	6.00	6.00	6.00					6.00							6.00
SOL fred	180.50	186.00	191.00 517.00	191.50	190.00 547.00					190.00	19.50						209.50
emedial	131.00	193.50	214.00	223.50	240.00					240.00	10.50						250.50
ositive Behavior Intervention & Support (PBIS)			1.00	1.00	1.00			(1.00)	Transfer 1.0 PBIS Coach Coordinator from school support to central office.								· ·
pecial Needs																	<u> </u>
pecial Ed Teachers	1,237.00	1,197.00	1,254.00	1,255.00	1,255.00					1,255.00			45.00				1,300.00
utism/ Behavior Support Teachers reschool Special Ed Teachers	79.50	79.50	79.50	79.50	79.50					79.50							79.50
ecial Ed Parapros	452.00	452.00	452.00	452.00	452.00					452.00							452.00
ecial Ed Preschool Parapros	137.00	137.00	137.00 41.00	137.00	137.00 41.00					137.00							137.00
School Suspension Parapros ndergarten Parapros	379.00	373.00	358.00	355.00	348.00					348.00	12.00						360.00
ther Instructional Parapros (ES&Media)	230.60	234.10	232.60	230.60	228.10					228.10							228.10
nline Virtual Learning Parapros edia Specialists	16.00	16.00 126.00	16.00 126.00	16.00	16.00 126.00					16.00	(1.00)						16.00
scretionary Staffs - Central Office	-	3.00	3.00	1.50	1.50					1.50	()						1.50
structional School Positions	8 516 47	8 599 71	8 606 71	8 650 21	8 724 71	24.00	- 1	(1.00)		8 747 71	27.50	-	-	- 1		27.50	8 775 21
	0,010.47	0,000.11	0,000.71	0,030.21	0,724.71	24.00	-	(1.00)		0,747.71	21.00					21.30	0,773.2
ssistant Administrators				<u> </u>													
arent Facilitator	-	-		1.00	-					-							· ·
rincipals ssistant Principals	109.00 207.00	109.00 211.00	109.00	109.00	109.00 228.00					109.00	(1.00)				1.00		108.00
pordinator	-	-	-	1.00	-	2.00			Board approved Work-Based Learning Coordinator - CITA; Coordinator - Early Learning Center	2.00							2.00
punselors ES, MS and HS S Graduation Coaches	253.50	255.00	256.50	257.50	258.50					258.50	(1.50)			1.00	1.00		259.00
S Graduation Coaches														1.00			
										-				1.00			
ocal School Secretary	110.00	110.00	110.00	109.00	109.00					109.00	(1.00)			1.00	1.00		110.00
ocal School Secretary ocal School Bookkeeper	109.50	110.00	110.50	111.50	111.00					111.00	(1.00)				1.00		111.00
cal School Secretary cal School Bookkeeper cal School Clerk erpreters - ESOL/Foreign Language														1.00			110.00 111.00 272.50 12.00
cal School Secretary cal School Bookkeeper cal School Clerk terpreters - ESO/Foreign Language arent Resource Specialist at IWC	109.50 268.00 12.00	110.00 272.50 12.00	110.50 272.00 12.00	111.50 274.00 12.00	111.00 270.50 12.00					111.00 270.50 12.00	(1.00)			1.00	1.00		111.00 272.50 12.00
cal School Secretary cal School Bookkeeper cal School Clerk erpreters - ESQL/Foreign Language rent Resource Specialist at IWC erpreters - Specialist at	109.50 268.00 12.00 - 5.00	110.00 272.50 12.00 - 7.00	110.50 272.00 12.00 - 7.00	111.50 274.00 12.00 - 7.00	111.00 270.50					111.00 270.50	(1.00)			1.00	1.00		111.00 272.50 12.00 7.00
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CENTRAL OFFICE SUPPORT			_	_					
7 Division 1 - Superintendent	25.50	28.50	31.00	19.00	19.00	1.00		d 1.0 Director - Athletics, Board approved 6/20/2019.	16.00
							(4.00) Tran	ansfer Prevention Intervention Dept from Chief of Staff to Academics Division, 4.0 positions	
	52.25	49.25	48.25	53.25	53.25				
Division 2 - Operations - Operation Support	52.25	49.25	48.25	53.25	53.25			O account code from Technology to Operations Division	53.2
							(1.00) Tran	ansfer Deputy Superintendent pos from Operation to Chief HR Officer	
9 Division 2 - Operations - Human Resources	43.00	45.10	45.10	45.10	45.10	(0.60)	Add	d 1.0 Director-Recruitment by convert of 1.0 Manager and 0.6 Clerk in re-org	45.5
							1.00 Tran	ansfer Deputy Superintendent pos from Operations to Chief HR Officer	-
Division 3 - Technology	59.00	61.00	61.00	60.50	60.50		(1.00) CTC	O charge code from Technology to Operation Division	59.5
Division 3 - Strategy & Accountability	32.45	28.45	27.30	35.50	35.50	1.00	bhA	d 1.0 Accountability Programs Supervisor. Board approved 4/24/2019.	36.5

16.00		16.00	77
53.25		53.25	78
45.50		45.50	79
59.50		59.50	80
36.50		36.50	81

Cobb County School District FY2021 Budget Development General Fund Position Summary July 16, 2020	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		Column P	
	FY2016	FY2017	FY2018	FY2019					FY2020 Adjustments				FY202	1 Budget P	lanning			
	FY2016 Revised <u>Budget</u>	FY2017 Revised <u>Budget</u>	FY2018 Revised <u>Budget</u>	FY2019 Revised <u>Budget</u>	FY2020 Original <u>Budget</u>	Board Approval Local <u>Schools</u>	Board Approval Central <u>Office</u>	Transfers Schools & Central <u>Office</u>	Explanation of Changes	FY2020 Revised <u>Budget</u>	FY2021 Allotment Projection & Adjustments	FY2021 Custodians Square <u>Footage</u>	FY2021 Special Ed Allotment <u>Transfer</u>	Cobb Innovation & Tech <u>Academy</u>	Early Learning <u>Center</u>	Total	Proposed FY2021 Budget	
82 Division 4 - Academics - Teaching & Learning	59.48	58.48	60.48	66.78	66.78					66.78							66.78	82
83 Division 4 - Academics - Special Student Services	16.50	17.00	18.00	19.00	19.00			4.00	Transfer 1.0 Hospital/Homebound Coordinator from central office to school support. Transfer Prevention Intervention Dept from Chief of Staff to Academics SpEd, 4.0 pos Transfer 1.0 PBIS Coach Coordinator from school support to central office. Add 1.0 Behavior Intervention Specialis. Board approved 3/19/2020	24.00							66.78 24.00 17.00 54.65	83
84 Division 5 - School Leadership	17.50	17.00	18.00	18.00	18.00		2.00	(3.00)	Add 1.0 Director and 1.0 Asst. Director of Career Academy. Board approved 8/22/2019. Merged 3.0 Pos to Cobb Horizon HS allotment: Dir Oakwood, Dir PLC, Clerk PLC	17.00							17.00	84
85 Division 6 - Financial Services	52.70	51.70	52.70	54.70	54.70		(1.05) 1.00		Financial Division Re-Org approved 11/14/2019 & 1/16/20. Add 1.0 Financial Accountant in Accounting Dept., Board approved 5/14/2020.	54.65							54.65	85
	358.38	356.48	361.83	371.83	371.83		3.35	(2.00)		373.18						-	373.18	3.0% of total EEs
GRAND TOTAL - General Fund Positions	12,233.37	12,332.97	12,370.32	12,437.82	12,513.82	41.32	3.35	(2.00)		12,556.49	24.00	13.00		12.00	10.00	59.00	12,615.49	100.0%
Student / Teacher Ratios Kindergarten Grades 1-3 Grades 4-5 Grades 6-8 Grades 6-12	23.0 24.0 30.0 31.0 33.0	23.0 24.0 30.0 31.0 33.0	23.0 24.0 30.0 31.0 33.0	23.0 24.0 30.0 31.0 33.0	23.0 24.0 30.0 31.0 33.0					23.0 24.0 30.0 31.0 33.0						Student / Teach Kindergarten Grades 1-3 Grades 4-5 Grades 6-8 Grades 9-12	er Ratios 23.0 24.0 30.0 31.0 33.0	
Student Projections General Education																FTE Projection		
General Education Grades 1-3 Grades 4-5 Grades 9-5 Grades 9-12 Total	7,979 24,889 16,719 24,971 34,272 108,830	8,118 25,944 17,215 25,553 35,042 111,872	7,821 24,666 17,170 25,332 35,179 110,168	7,752 24,235 17,247 25,712 35,063 110,009	24,019 16,983					7,583 24,019 16,983 26,145 35,137 109,867						Kindergarten Grades 1-3 Grades 4-5 Grades 6-8 Grades 9-12	7,921 24,098 16,882 26,579 35,092 110,572	
Pre-K Kenn. Chatter Devereux MOW <i>R</i>					976 519 83 392 111,837					976 519 83 392 111,837						Pre-K Devereux MOWR	970 79 418 112,039	



Expenditure Type: 5 - Salary/Position Adjustments

FY2021 Proposed Budget: \$3,028,000

Expenditure Description:

Tota	al \$3,028,000
Custodians for Additional Square Footage (13 positions x \$52,000)	<u>\$676,000</u>
Additional Instructional Allotments (24 positions x approximately \$98,00	90) \$2,352,000

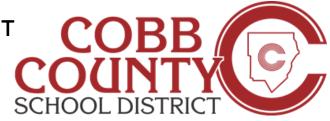


Expenditure Type: 6 - Miscellaneous Expenditure Adjustments

FY2021 Proposed Budget: (\$9,432,369)

Expenditure Description:

Expenditure Adjustment for Cell Towers		(\$716,066)
Eliminate Charter School		(\$5,288,677)
Expenditure Adjustment for MedACE		\$21,349
Expenditure Adjustment for Medicaid		(\$190,845)
Expenditure Adjustment for Miscellaneous Grants		(<u>\$3,258,130)</u>
	Total	(\$9,432,369)



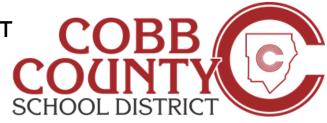
Expenditure Type: Expenditure Adjustment for Cell Towers

FY2021 Proposed Budget: (\$716,066)

Expenditure Description:

FY2021 adjustment based on Cell Tower Schedule.

FY2021 Original Budget	\$464,248
FY2020 Original Budget	(<u>\$1,180,314)</u>
Difference - Adjustment to FY2021 Budget	(\$716,066)



Expenditure Type: Eliminate Charter School

FY2021 Proposed Budget: (\$5,288,677)

Expenditure Description:

Kennesaw Charter Science and Math Academy will not be continuing their charter for school year 2020-2021.

FY2021 Original Budget	\$0
FY2020 Original Budget	(<u>\$5,288,677)</u>
Difference - Adjustment to FY2021 Budget	(\$5,288,677)



Expenditure Type: Expenditure Adjustment for MedACE

FY2021 Proposed Budget: \$21,349

Expenditure Description:

FY2021 adjustment based on projected Federal MedACE revenue.

FY2021 Original Budget	\$985,295
FY2020 Original Budget	(<u>\$963,946)</u>
Difference - Adjustment to FY2021 Budget	\$21,349



Expenditure Type: Expenditure Adjustment for Medicaid

FY2021 Proposed Budget: (\$190,845)

Expenditure Description:

FY2021 adjustment based on projected Federal Medicaid revenue.

FY2021 Original Budget	\$557,360
FY2020 Original Budget	(<u>\$748,205)</u>
Difference - Adjustment to FY2021 Budget	(\$190,845)



Expenditure Type: Expenditure Adjustment for Miscellaneous State Grants

FY2021 Proposed Budget: (\$3,258,130)

Expenditure Description:

FY2021 Grants are based on the FY2020 Grant Revised Budgets:

FY2021 Grant Estimates	<u>FY2020</u>	<u>FY2021</u>	Difference
Vocational Ed-Supervision	\$57,190	\$56,552	(\$638)
Instruct/Innov. Extended Year Grant	\$3,071	\$2,349	(\$722)
Vocational Ag Ed Extended Year	\$1,795	\$1,953	\$158
Vocational - Apprenticeship	\$38,173	\$36,639	(\$1,534)
Vocational - Industry Certification	\$15,000	\$35,000	\$20,000
Vocational - Ag Extended Day	\$4,048	\$3,246	(\$802)
Vocational - Extended Day	\$99,204	\$124,458	\$25,254
Construction Bond	\$234,000	\$144,000	(\$90,000)
Grant for Residential & Reintegration Services	\$116,562	\$251,352	\$134,790
Special Ed - State Preschool	\$3,537,631	\$4,072,950	\$535,319
Devereux	\$602,690	\$706,224	\$103,534
GA Teacher of the Year	\$507	\$0	(\$507)
HB280 Math & Science Supplements	\$1,309,294	\$619,590	(\$689,704)
Hygiene Grant	\$0	\$36,722	\$36,722
School Safety Grants	<u>\$3,330,000</u>	<u>\$0</u>	(<u>\$3,330,000)</u>
Total	\$9,349,165	\$6,091,035	(\$3,258,130)



Expenditure Type: 7 - COVID-19 Related Supplies and Unforeseen Expenditures

FY2021 Proposed Budget: **\$10,000,000**

Expenditure Description:

Funding for expenditures related to operational and positional needs from the COVID-19 health crisis (cleaning supplies, substitute costs, positions, etc.).



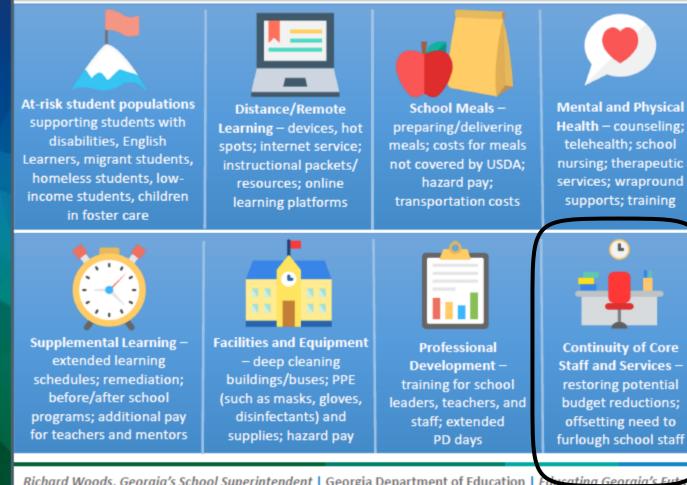
Expenditure Type: 8 - FY2021 Federal CARES Funds (Transfer of General Fund Expenditures)

FY2021 Proposed Budget: (\$15,714,249)

Expenditure Description:

Transfer of General Fund expenditures eligible for reimbursement under the Federal CARES Act.

K-12 CARES Act Funding: \$411 million to support Georgia's Schools



Superintendent Woods is strongly committed to:

- Urgency & Access Funds will be awarded to districts as quickly as possible so they can address pressing needs and conduct long-term planning
- Flexibility GaDOE will make it as seamless as possible for districts to utilize these funds
- Equity - funds will be used to fill gaps in connectivity, food security, learning opportunities, and nonacademic supports with an emphasis on meeting the needs of Georgia's most struggling students
- Transparency GaDOE will collect and report on how districts draw down and spend their funding across the CARES Act categories



Richard Woods, Georgia's School Superintendent | Georgia Department of Education | Education |

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GaDOE CARES Act 2020 Proportionate Share Calculation Worksheet

A-B=15,714,249

LEA Name: Cobb County School D	istrict	For FY:	2021		
LEA's Total CARES Act Allocation (Based		[*] \$16,038,221	SBOE Approved		
Total K-12 Enrollment o	2272				
LEA's total K-12 Enrol	110,434				
Total Enrollm	ent Count of LEA and Private Schools	112,706			
% of Private School Enrollment to Total Enrollment	"Private School Proportionate Share"	2.02%	0.0202		
LEA's TOTAL Private Schools' Proportionate Sk		3 \$323,972			
TBD - LEA's FY20 Private Schools' Administrative % Agreed Upon wi		\$0			
Total Private Schools' Proportionate Set-A		\$323,972	\$142.59		
Name of Private School	Total Enrollment of Private School (Using March 5, 2020 Count)	Total Amount fo School's CARES Servi	Act Equitable		
rst Baptist Christian School	62	\$8,84	0.79		
RACEPOINT School	124	\$17,68	31.57		
orth Cobb Christian School	823	\$117,3	54.32		
niloh Hills Christian School	128	\$18,2	51.95		
. Benedicts Episcopal Day School Inc	398	\$56,7	52.15		
	313	\$44,63	31.71		
ne SAE School Inc	161	\$22,9	57.53		
he Link School, LLC	22	\$3,137.05			
umberland Christian Academy	241	\$34,364.99			
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Expenditure Type: 9 - Utilize Fund Balance Reserve

FY2021 Proposed Budget: **\$26,253,123**

Expenditure Description:

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

FY2021 Total Revenue \$1,137,279,882 FY2021 Total Expenditures (\$1,163,533,005) Difference (\$26,253,123)

Five Year Financial Forecast

		FY202	0 Board Approved														
Туре	Category	R	evised Budget		FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	Assumptions	
1.1	Dura u anti i Tau Davianua	÷	402 426 654	÷	5 44 070 020	÷	FC0 0C4 270 6		507 442 500	÷	627 202 240	÷	CE0 C 47 270 Å		601 570 740		1
1 Local	Property Tax Revenue	\$	493,426,651	Ş	541,870,829	\$	568,964,370 \$	>	597,412,589	Ş	627,283,218	Ş	658,647,379 \$	>	691,579,748	Property Digest Information FY2021 Projected Digest	5.15%
																FY2022 Projected Digest	5.00%
																FY2023 Projected Digest	5.00%
																FY2024 Projected Digest	5.00%
																FY2025 Projected Digest	5.00%
																FY2026 Projected Digest	5.00%
2	Other Tax Revenue	\$	62,066,570	\$	59,421,328	\$	59,421,328 \$	\$	59,421,328	\$	59,421,328	\$	59,421,328 \$	\$	59,421,328	Constant	
3	Other Local	\$	8,291,066	\$	4,395,679	\$	4,395,679 \$	\$	4,395,679	\$	4,395,679	\$	4,395,679 \$	\$	4,395,679	Constant	
4 State	Miscellaneous State Grant	Ś	9,349,165	ć	6,091,035	ć	6,091,035 \$		6,091,035	ć	6,091,035	ć	6,091,035 \$		6,091,035	Constant	
4 State 5	QBE	ş S	580,462,101	-	518,368,928		518,368,928 \$		518,368,928		518,368,928		518,368,928 \$		518,368,928		
5	QUE	Ŷ	560,402,101	Ļ	510,500,520	Ļ	510,500,520 \$,	516,508,528	Ļ	518,508,528	Ļ	510,500,520 \$,	518,508,528	constant	
6 Federal	Indirect Cost	Ş	4,534,892	Ş	4,517,147	Ş	4,517,147 \$	\$	4,517,147	Ş	4,517,147	Ş	4,517,147 \$	5	4,517,147	Constant	
7	ROTC	\$	1,086,505		1,072,281		1,072,281 \$		1,072,281		1,072,281		1,072,281 \$		1,072,281		
8	MedAce Medicaid	ş	963,946 748,205		985,295 557,360		985,295 \$ 557,630 \$		985,295 557,630		985,295 557,630		985,295 \$			Constant	
9	Medicald	Ş	748,205	Ş	557,360	Ş	557,630 Ş	>	557,630	Ş	557,630	Ş	557,630 \$	>	557,630	Constant	
10 Revenue Total		\$	1,160,929,101	\$ 1	1,137,279,882	\$ 1,	,164,373,693 \$	\$	1,192,821,912	\$	1,222,692,541	\$	1,254,056,702 \$	\$	1,286,989,071		
11 Reserve Available	Funds Reserved in Prior Year	s	33,379,663	s	26,253,123	s	- S		-	s		Ş	- S	:			
		Ŷ															
Total Funds Available		\$	1,194,308,764	\$ 1	1,163,533,005	\$ 1,	,164,373,693 \$	\$:	1,192,821,912	\$	1,222,692,541	\$	1,254,056,702 \$	\$	1,286,989,071		
12 Base	FY20 Revised Budget	\$	1,194,308,764														
13	FY21 Proposed Budget			Ş 1	L,163,533,005												
14	Prior Year Continuation Budget				:	\$ 1,	,163,533,005 \$	\$	1,179,040,005	\$	1,194,757,110	\$	1,211,187,472 \$	\$	1,228,334,289		
15 Salary/Benefits	Annual Step Increase					Ś	14,007,000 \$	\$	14,217,105	Ś	14,430,362	Ś	14,646,817 \$	\$	14 866 519	Annual Step Increase for All Eligible Employees	
16	Increased Benefit Cost					Ş	1,500,000 \$		1,500,000		2,000,000		2,500,000 \$			Estimated based on historical trends	
Expenditure Total		\$	1,194,308,764	\$ 1	L,163,533,005	\$ 1,	,179,040,005 \$	\$:	1,194,757,110	\$	1,211,187,472	\$	1,228,334,289 \$	\$	1,246,200,808		
Forecasted (Deficit)/Surplus		\$	-	\$	-	\$	(14,666,312) \$	\$	(1,935,198)	\$	11,505,070	\$	25,722,414 \$	\$	40,788,263		
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