

BUDGET UPDATE



February 2013
Volume 4, Issue 1

Cobb County School District, Financial Services Division
Brad Johnson - Chief Financial Officer
<http://www.cobbk12.org/centraloffice/finance/budget.htm>

How Does Cobb Compare?

The Cobb County School District has historically spent more on instruction and less on general administration per full time equivalent (FTE). As seen in the table below, Cobb's general administrative costs, \$83 per FTE, is significantly lower than the other districts. Cobb has also continued to be at the top when comparing the per FTE expenditures on instruction at \$5,623 per FTE. The table below shows the annual expenditures reported on the State Report Card published by the Governor's Office of Student Achievement.

Cobb was mentioned in an Atlanta Journal Constitution article dated January 19, 2012 for having the fewest central office positions per

UPCOMING DATES

February 2013	Track changes to the Governor's proposed Budget Review Legislative topics that impact Education Present purchases pre-approved by the Board
March 2013	Track changes to the Governor's proposed Budget Review Legislative topics that impact Education

1,000 students when compared with other metro area districts. Fulton and DeKalb were the highest at 18.5 and 15.5, respectfully; Gwinnett had 6.1 positions and Cobb was the lowest at 5.8 positions. According to DeKalb's consultant, the number should be close to 12 central office positions per 1,000 students .

Per FTE Expenditure Comparison of Metro District					
	Atlanta	Cobb	DeKalb	Fulton	Gwinnett
Instructional	\$ 6,210	\$ 5,623	\$ 5,598	\$ 5,556	\$ 5,115
Media	\$ 196	\$ 135	\$ 149	\$ 140	\$ 119
Instruction Support	\$ 1,879	\$ 211	\$ 274	\$ 360	\$ 380
Pupil Services	\$ 388	\$ 160	\$ 308	\$ 286	\$ 154
General Admin	\$ 1,342	\$ 83	\$ 206	\$ 181	\$ 240
School Admin	\$ 643	\$ 477	\$ 616	\$ 531	\$ 591
Transportation	\$ 325	\$ 353	\$ 457	\$ 434	\$ 464
Maint & Ops	\$ 1,273	\$ 511	\$ 783	\$ 724	\$ 539
Debt Services	\$ 118	\$ -	\$ -	\$ -	\$ -
Total	\$ 12,374	\$ 7,553	\$ 8,390	\$ 8,212	\$ 7,602

Based on 2010-2011 State Report Card Information (the latest available)

Purchases Specifically Pre-Approved by the Board

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Agency-Organization-Activity-Object-Reporting Category	Type of Expenditures Include But Are Not Limited To:
1	Direct Instruction Items	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer-related Supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Software XXXX-XXX-XXXX-XXXX-6151-XXXX, Furniture & Equip <\$1000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Computer Equip <\$1000 XXXX-XXX-XXXX-XXXX-6155-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-6421-XXXX, Media Books and Periodicals XXXX-XXX-XXXX-XXXX-6411-XXXX, Textbooks-New XXXX-XXX-XXXX-XXXX-6412-XXXX, Textbooks-Replacement XXXX-XXX-XXXX-XXXX-7301-XXXX, Furniture & Equip \$5000 and above XXXX-XXX-XXXX-XXXX-7342-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-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-5951-XXXX, Other Purchased Services XXXX-XXX-XXXX-XXXX-6101-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-XXX-XXXX-XXXX-4301-XXXX, Repair and Maintenance XXXX-XXX-XXXX-XXXX-4441-XXXX, Rental XXXX-XXX-XXXX-XXXX-6101-XXXX, Custodial Supplies XXXX-XXX-XXXX-XXXX-6151-XXXX, Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6155-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-7301-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-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-4301-XXXX, Repair and Maintenance XXXX-XXX-XXXX-XXXX-5951-XXXX, Other Purchased Services XXXX-XXX-XXXX-XXXX-7102-XXXX, Land Acquisition XXXX-XXX-XXXX-XXXX-7151-XXXX, Site Improvements XXXX-XXX-XXXX-XXXX-7201-XXXX, Construction XXXX-XXX-XXXX-XXXX-7203-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
5	Technology Items	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer-related Supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Software XXXX-XXX-XXXX-XXXX-6122-XXXX, Recurring Software License Fees XXXX-XXX-XXXX-XXXX-6151-XXXX, Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Computer-related Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer \$1000 And \$4999 XXXX-XXX-XXXX-XXXX-7301-XXXX, Equipment >\$5000 XXXX-XXX-XXXX-XXXX-7342-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.

Purchases Specifically Pre-Approved by the Board

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Agency-Organization-Activity-Object-Reporting Category	Type of Expenditures Include But Are Not Limited To:
6	Technology Services	
	XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-4321-XXXX, Repair & Maintenance, Technology XXXX-XXX-XXXX-XXXX-5301-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 -NIML/WAN/Metro, internet service
7	Utilities and Fuel	
	XXXX-XXX-XXXX-XXXX-4111-XXXX, Water & Sewer XXXX-XXX-XXXX-XXXX-6211-XXXX, Natural Gas XXXX-XXX-XXXX-XXXX-6221-XXXX, Electricity XXXX-XXX-XXXX-XXXX-6261-XXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel
8	Transportation/Fleet Maintenance Items	
	XXXX-XXX-XXXX-XXXX-6117-XXXX, Tires XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer-related Equip, \$1000 - \$4999.99	Tires, school bus digital video systems
9	Transportation/Fleet Maintenance Services	
	XXXX-XXX-XXXX-XXXX-4301-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-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6116-XXXX, Support Items XXXX-XXX-XXXX-XXXX-6151-XXXX, Food XXXX-XXX-XXXX-XXXX-6155-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-7301-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-XXX-XXXX-XXXX-3001-XXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services
12	District Wide Items	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer Supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Software XXXX-XXX-XXXX-XXXX-6151-XXXX, Furniture & Equip <\$1000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Computer Equip <\$1000 XXXX-XXX-XXXX-XXXX-6155-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer-related Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-7301-XXXX, Furniture & Equip, \$5000 and above XXXX-XXX-XXXX-XXXX-7342-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-XXX-XXXX-XXXX-XXXX-XXXX, Salary and Benefits XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-3002-XXXX, Legal Fees XXXX-XXX-XXXX-XXXX-3003-XXXX, Base Legal Fees XXXX-XXX-XXXX-XXXX-5941-XXXX, Services Purchased from Charter Schools XXXX-XXX-XXXX-XXXX-5951-XXXX, Other Purchased Services XXXX-XXX-XXXX-XXXX-8902-XXXX, Self Insurance Service/fees XXXX-XXX-XXXX-XXXX-8903-XXXX, Self Insurance Litigation XXXX-XXX-XXXX-XXXX-9301-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

FY2014 Budget Development Calendar

Blue shading indicates request for Board participation.

Date	Responsibility	Event									
Nov. 2012 - Feb. 2013	Deputy Superintendent Leadership & Learning	Prepare FY2014 Personnel Allotments for each school and determine student:teacher ratio requirements and needs									
Dec. 2012 - Feb. 2013	Budget Director	Prepare FY2014 Budget Development Procedures/Reports Personnel Formula Allotments, Salary & Operating Accounts, Other Funds									
Jan. 16, 2013	CFO	Present FY2014 Budget & Three Year Forecast									
Feb. 13, 2013	CFO	Provide Budget Update Newsletter to the Board Comparison of metro area per pupil expenditures Board pre-approved expenditure listing FY2014 Budget Calendar									
Feb 15, 2010	Budget Director	Agency Budget Training Sessions with Central Office Departments to discuss FY2014 Budget Procedures Budget Administrator Reports (BAR) will be distributed during this week. <table border="1"> <thead> <tr> <th>Date</th> <th>Place</th> <th>Time</th> </tr> </thead> <tbody> <tr> <td>February 15 -</td> <td>Board Room - 514 Glover</td> <td>2:00 PM to 3:00 PM</td> </tr> </tbody> </table>	Date	Place	Time	February 15 -	Board Room - 514 Glover	2:00 PM to 3:00 PM			
Date	Place	Time									
February 15 -	Board Room - 514 Glover	2:00 PM to 3:00 PM									
Feb. 15, 2013 - March 1, 2013	Central Office Staff	Central Office Review of FY 2014 Budgets -Central Office Preparation of FY2014 Continuation Budgets									
Feb. 19 & Feb. 22, 2013	Budget Dept Staff	<u>Q&A Sessions for Budget Assistance - First Come First Served Basis!</u> Feb. 19 - Budget Conference Room - 440 Glover - 1:30PM to 4:00 PM Feb. 22 - Budget Conference Room - 440 Glover - 1:30PM to 4:00PM									
March 1, 2013	Central Office	Deadline for Central Office Depts. to return completed continuation reports to the Budget Dept.									
March 13, 2013	CFO	FY2014 Board Budget Work Session - Provide update on FY2014 Budget Legislative Update & current budget information									
March 21, 2013	CFO	Budget Presentation <table border="1"> <thead> <tr> <th>Date</th> <th>Place</th> <th>Time</th> </tr> </thead> <tbody> <tr> <td>March 21</td> <td>Board Room</td> <td>4:00 PM</td> </tr> </tbody> </table>	Date	Place	Time	March 21	Board Room	4:00 PM			
Date	Place	Time									
March 21	Board Room	4:00 PM									
March 2013 date and location to be announced)	Budget Director	<u>FY2014 Budget Digest Presentation</u> Tax Digest Update - Cobb County Tax Assessor - Cobb Annual Meeting with Cobb Tax Assessor to update Cobb County Government Entities regarding the development of the tax digest and digest growth									
April 3, 2013	Board Of Education Superintendent CFO	Called Budget Meeting (1:00 PM - 5:00 PM)									
April 17 & April 25, 2013	Board Of Education Superintendent CFO	Budget Review Committee FY2014 Board Budget Work Sessions (Meetings will be added or deleted as necessary) <table border="1"> <thead> <tr> <th>Date</th> <th>Place</th> <th>Time</th> </tr> </thead> <tbody> <tr> <td>April 17</td> <td>Board Room - Review FY2014 Tentative Budget</td> <td>8:30 AM</td> </tr> <tr> <td>April 25</td> <td>Board Room - Adopt FY2014 Tentative Budget</td> <td>7:00 PM</td> </tr> </tbody> </table>	Date	Place	Time	April 17	Board Room - Review FY2014 Tentative Budget	8:30 AM	April 25	Board Room - Adopt FY2014 Tentative Budget	7:00 PM
Date	Place	Time									
April 17	Board Room - Review FY2014 Tentative Budget	8:30 AM									
April 25	Board Room - Adopt FY2014 Tentative Budget	7:00 PM									
April 26 - May 1, 2013	Budget Director	Prepare the FY2014 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County									
May 1, 2013	Budget Director	Advertise FY2014 Tentative Budget - Place Tentative Popular Report on the web at www.cobbk12.org and distribute memo for public libraries to display for citizens to locate the Popular Report on the District's website.									
May 3, 2013	Budget Director	Advertise Salary Hearings in the newspaper .									
May 14, 2013	Board Of Education Superintendent	Tentative Salary Hearing (6:30 PM - 7:00 PM) <u>FY2014 Budget Public Forum (7:00 PM - 7:30 PM)</u> Board of Education & Superintendent conducts a public forum for the FY2014 Tentative Budget. Interested parties will present any additional input or comments.									
May 16, 2013	Board Of Education	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>Legal Adoption of the FY2014 Budget at the regular Board Meeting - (7:00 PM)</u>									
July 3, 2013	Budget Director	<u>If needed, advertise three public hearings for the Taxpayer Bill of Rights in the newspaper and on the web at www.cobbk12.org</u> <u>Advertise Current Tax Digest and Five Year History of Levy in the newspaper</u>									
July 11, 2013	Board Of Education Superintendent	If needed, hold two of three public hearings for Tax Digest (514 Glover Street - Board Room - 9:00 AM and 6:30 PM)									
July 18, 2013	Board Of Education Superintendent	<u>If needed, hold one of three public hearings for Tax Digest (514 Glover Street - Board Room - 8:30 AM)</u> <u>Set the FY2014 Millage rate in the Board Room at 9:00 AM</u> (a special called meeting is needed to return Millage approval to Cobb County Government for final approval)									