



***A Community With A Passion For Learning***

**COBB COUNTY SCHOOL DISTRICT  
FY2013 GENERAL FUND  
FINANCIAL NOTEBOOK**

# TABLE OF CONTENTS

## REVENUE

Property Tax Revenue.....	A
Property Tax Tag Revenue .....	B
Delinquent Property Tax Revenue .....	C
Intangible Tax Revenue.....	D
Real Estate Transfer Revenue .....	E
Alcoholic Beverage Revenue .....	F
Liquor by the Drink Revenue.....	G
Tuition Revenue .....	H
Interest on Delinquent Taxes Revenue .....	I
Interest Income Revenue.....	J
Half Time Exhibition Revenue .....	K
Local Revenue – Cell Tower .....	L
Local Revenue – Other .....	M
Local Revenue – Cobb TV24.....	N
Reimbursement for Damages Revenue .....	O
Sale of Assets Revenue .....	P
Leased Property Revenue .....	Q
Transfer from Other Funds .....	R
Miscellaneous State Grants.....	S
State QBE Revenue .....	S
Indirect Cost Revenue .....	T
ROTC Federal Revenue.....	U
MedACE Revenue.....	V
Medicaid Revenue .....	W
ARRA – Stabilization Revenue .....	X
Federal Education Jobs Revenue.....	Y
Flood Control .....	Z
E Rate Revenue .....	AA

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE : A - Property Taxes**

**FY2013 PROPOSED BUDGET      \$350,146,178**

**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, equipments, inventory, or any other personal property used in business and b) aircraft and boats/motors owned by any individual or corporation.

**PRIOR YEAR INFORMATION**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$425,093,692		
FY2010 ACTUAL	\$415,818,684	(\$9,275,008)	(2.18%)
FY2011 ACTUAL	\$379,539,252	(\$36,279,432)	(8.72%)
FY2012 ORIGINAL BUDGET	\$351,208,753		
FY2012 REVISED BUDGET	\$351,208,753		

**CALCULATIONS - FY2013**

FY2012 PROPERTY VALUE DIGEST	\$19,626,571,278
X - .02 REDUCTION IN TOTAL DIGEST	<u>(\$392,531,426)</u>
CCSD is estimating an 2.0% reduction in total digest	
Subtotal	\$19,234,039,852
X .0189 MILLS (CCSD 18.90 MILLAGE RATE)	\$363,523,353
X .98 COLLECTION RATE (98% COLLECTION RATE)	\$356,252,886
X .984 (1.6% COBB COUNTY COLL FEE)	\$350,552,840
-Acworth TAD	(\$406,662)
-Smyrna TAD	<u>\$0</u>
<b>FY2013 PROPOSED BUDGET</b>	<b>\$350,146,178</b>

**COLLECTION PERCENTAGE CALCULATION**

2010 Digest	20,872,823,219
18.90 Mills	0.0189
1.6% Cobb Coll. Fee	0.9840
<b>Total</b>	<b>388,184,417</b>
2010 Digest Actual Prop Tax (FY11)	379,539,252

Calculation: \$379,539,252/\$388,184,417 = 98%



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**GAIL DOWNING**  
Tax Commissioner  
(770) 528-8647

**TORI STEELE**  
Chief Clerk  
(770) 528-8645

June 28, 2011

Dr. Michael Hinojosa  
Cobb County Board of Education  
P. O. Box 1288  
Marietta, GA 30061

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Dear Dr. Hinojosa:

This is to certify the 2011 School Digest as follows:

	<u>NET M &amp; O DIGEST</u>
Total Real Property	17,573,939,804
Total Personal Property	1,357,139,550
Total Motor Vehicle	1,628,848,329 <sup>(B)</sup>
Total Mobile Home	13,806,601
Total Public Utilities	680,936,370
Total Timber 100% Value	0
Heavy Duty Equipment	748,953
<b>NET TOTAL</b>	<b>21,255,419,607 <sup>(A)</sup></b>

<sup>(A)</sup> 21,255,419,607 • \*\*  
<sup>(B)</sup> 1,628,848,329 • -  
002  
19,626,571,278 • \*

0 • \*

Sincerely Yours,

Gail Downing  
Tax Commissioner  
cc: Mike Addison, Chief Financial Officer

GD/bn

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE : A1 - Increase Millage Rate to 19.9 Mills**

**FY2013 PROPOSED BUDGET            \$20,269,817**

**REVENUE DESCRIPTION**

Increasing the District's millage rate to the legal maximum of 20.0 mills will impact taxpayers property tax and motor vehicle tax.

**COMMENTS**

The FY2011 and FY2012 Budget increased the millage rate from 18.9 to 20.0 mills.

The FY 2013 proposed budget includes an increase of the Property Tax & Tag millage rate from 18.9 mills to 19.9 mills.

As of January 27, 2011, SPLOST II has a contingency remaining balance of \$20,928,146.

Budgeted Property Tax Revenue	\$350,146,178
Budgeted Property Tag Revenue	<u>\$32,953,372</u>
Total	\$383,099,550
Value of 1 Mill	\$20,269,817

**COBB COUNTY BOARD OF EDUCATION  
AGENDA ITEM  
March 14, 2012**

**TOPIC:**

**AGENDA ITEM** – Recommendation for Declaration of Excess Proceeds from the SPLOST II Fund

**BACKGROUND:**

On December 31, 2008, sales tax collections ended for SPLOST II. Total revenues received were \$722,969,082 and expenditures, incomplete project budgets and prior excess fund declarations total \$702,040,936. This results in a SPLOST II fund contingency of \$20,928,146. Although some of the SPLOST II projects are not yet complete, the Administration has determined that a portion of the fund contingency can be declared as excess proceeds.

The State Constitution of Georgia Article VIII, Section VI, Paragraph IV(h) states: Excess proceeds of the tax which remain following expenditure of proceeds for authorized projects or purposes for education shall be used solely for the purpose of reducing any indebtedness of the school system. In the event there is no indebtedness, such excess proceeds shall be used by such school system for the purpose of reducing its millage rate in an amount equivalent to the amount of such excess proceeds.

On May 27, 2010 the Board approved an initial declaration of excess proceeds from the SPLOST II fund totaling \$23,634,130 and on May 19, 2011 an additional \$22,233,815 was declared excess. The excess proceeds were then transferred to the General Fund to reduce the millage rate in accordance with state law.

The Administration recommends a third declaration of excess proceeds equal to 1.0 mills to allow the millage rate to be reduced from 19.9 mills to the rate imposed in FY 2012: 18.9 mills. The estimated value of the excess declaration is \$20,269,817.

**Board Priority: Responsible Fiscal Stewardship to Include SPLOST Management - Goal 1**

**ALTERNATIVES:**

1. Approve the declaration of excess proceeds from the SPLOST II Fund.
2. Do not approve the declaration of excess proceeds from the SPLOST II Fund.

**SUPERINTENDENT'S RECOMMENDATION:**

Approve the declaration of excess proceeds from the SPLOST II Fund.

**COST:**

N/A

**RATIONALE:**

Approval will allow the transfer of \$20,269,817 from the SPLOST II fund to the General Fund to offset a proposed millage rate increase from 18.9 to 19.9 mills in FY2013.

**DATA SOURCES:**

Mike Addison  
Chris Ragsdale  
Mandy Wissing

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **B - Property Taxes - Tags**

**FY2013 PROPOSED BUDGET**                      **\$32,953,372**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$34,342,914		
FY2010 ACTUAL	\$31,272,478	(\$3,070,436)	(8.94%)
FY2011 ACTUAL	\$31,513,962	\$241,484	0.77%
FY2012 ORIGINAL BUDGET	\$30,808,607		
FY2012 REVISED BUDGET	\$30,808,607		

**REVENUE DESCRIPTION**

Property tax collected for registering and titling motor vehicles. Property tag revenue is calculated assuming the prior year millage rate.

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$13,291,860	\$13,187,366	\$15,383,205	\$13,954,144
July to June Collections	<u>\$31,513,962</u>	<u>\$31,272,478</u>	<u>\$34,342,914</u>	<u>\$32,376,451</u>
% Collections July to December	42.18%	42.17%	44.79%	43.05%

**FY2013**

FY12 July to December Collections	\$14,185,328
Prior Years Average Collection %	43.05%
<b>Projected Revenue</b>	<b><u>\$32,953,372</u></b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**C - Delinquent Property Taxes**

**FY2013 PROPOSED BUDGET**                      **\$7,155,342**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$4,069,843		
FY2010 ACTUAL	\$5,298,765	\$1,228,922	30.20%
FY2011 ACTUAL	\$5,453,977	\$155,212	2.93%
FY2012 ORIGINAL BUDGET	\$6,265,409		
FY2012 REVISED BUDGET	\$6,265,409		

**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 plus the 5% penalty.

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$3,691,579	\$2,623,235	\$2,246,969	\$2,853,928
July to June Collections	<u>\$5,453,977</u>	<u>\$5,298,765</u>	<u>\$4,069,843</u>	<u>\$4,940,862</u>
% Collections July to December	67.69%	49.51%	55.21%	57.47%

**FY2013**

FY12 July to December Collections	\$4,112,175
Prior Years Average Collection %	57.47%
<b>Projected Revenue</b>	<b><u>\$7,155,342</u></b>



**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **D - Intangible Taxes Revenue**

**FY2013 PROPOSED BUDGET**            **\$7,831,264**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$8,681,777		
FY2010 ACTUAL	\$7,151,098	(\$1,530,679)	(17.63%)
FY2011 ACTUAL	\$7,721,835	\$570,737	7.98%
FY2012 ORIGINAL BUDGET	\$8,193,221		
FY2012 REVISED BUDGET	\$8,193,221		

**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:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$3,446,615	\$3,373,916	\$3,073,912	\$3,298,148
July to June Collections	<u>\$7,721,835</u>	<u>\$7,151,098</u>	<u>\$8,681,777</u>	<u>\$7,851,570</u>
% Collections July to December	44.63%	47.18%	35.41%	42.41%

**FY2013**

FY12 July to December Collections	\$3,320,978
Prior Years Average Collection %	42.41%
<b>Projected Revenue</b>	<u><b>\$7,831,264</b></u>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **E - Real Estate Transfer**

**FY2013 PROPOSED BUDGET**      **\$1,483,658**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$1,664,144		
FY2010 ACTUAL	\$1,499,220	(\$164,924)	(9.91%)
FY2011 ACTUAL	\$1,471,663	(\$27,557)	(1.84%)
FY2012 ORIGINAL BUDGET	\$1,108,967		
FY2012 REVISED BUDGET	\$1,108,967		

**REVENUE DESCRIPTION**

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

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$573,003	\$730,325	\$896,740	\$733,356
July to June Collections	<u>\$1,471,663</u>	<u>\$1,499,220</u>	<u>\$1,664,144</u>	<u>\$1,545,009</u>
% Collections July to December	38.94%	48.71%	53.89%	47.18%

**FY2013**

FY12 July to December Collections	\$699,990
Prior Years Average Collection %	47.18%
<b>Projected Revenue</b>	<b><u>\$1,483,658</u></b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **F - Alcoholic Beverages**

**FY2013 PROPOSED BUDGET**      **\$1,058,635**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$1,031,348		
FY2010 ACTUAL	\$1,060,588	\$29,240	2.84%
FY2011 ACTUAL	\$976,609	(\$83,979)	(7.92%)
FY2012 ORIGINAL BUDGET	\$1,098,282		
FY2012 REVISED BUDGET	\$1,098,282		

**REVENUE DESCRIPTION**

Taxes collected on all alcoholic beverages sold in Cobb County.

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$423,278	\$402,141	\$406,806	\$410,742
July to June Collections	<u>\$976,609</u>	<u>\$1,060,588</u>	<u>\$1,031,348</u>	<u>\$1,022,848</u>
% Collections July to December	43.34%	37.92%	39.44%	40.23%

**FY2013**

FY12 July to December Collections	\$425,924
Prior Years Average Collection %	<u>40.23%</u>
<b>Projected Revenue</b>	<b><u>\$1,058,635</u></b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**G - Liquor by the Drink Tax**

**FY2013 PROPOSED BUDGET**      **\$470,293**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$410,804		
FY2010 ACTUAL	\$416,756	\$5,952	1.45%
FY2011 ACTUAL	\$496,574	\$79,818	19.15%
FY2012 ORIGINAL BUDGET	\$396,565		
FY2012 REVISED BUDGET	\$396,565		

**REVENUE DESCRIPTION**

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

**CALCULATIONS:**

FY2013 revenue is based on the average rate of collections from the three most recent completed fiscal year. This rate is then applied to the collections from the current fiscal year (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$164,720	\$172,205	\$172,798	\$169,908
July to June Collections	<u>\$496,574</u>	<u>\$416,756</u>	<u>\$410,804</u>	<u>\$441,378</u>
% Collections July to December	33.17%	41.32%	42.06%	38.85%
<b><u>FY2013</u></b>				
FY12 July to December Collections	\$182,709			
Prior Years Average Collection %	38.85%			
<b>Projected Revenue</b>	<u>\$470,293</u>			

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **H - Tuition**

**FY2013 PROPOSED BUDGET**                      **\$438**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$8,810		
FY2010 ACTUAL	\$8,840	\$30	0.34%
FY2011 ACTUAL	\$7,440	(\$1,400)	(15.84%)

FY2012 ORIGINAL BUDGET                      \$5,652  
 FY2012 REVISED BUDGET                      \$5,652

**REVENUE DESCRIPTION**

Staff development fees for non-employees enrolled in CCSD Staff Development classes.

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u><b>FY2011</b></u>	<u><b>FY2010</b></u>	<u><b>FY2009</b></u>	<u><b>Average</b></u>
July to December Collections	\$2,920	\$3,320	\$5,290	\$3,843
July to June Collections	<u>\$7,440</u>	<u>\$8,840</u>	<u>\$8,810</u>	<u>\$8,363</u>
% Collections July to December	39.25%	37.56%	60.05%	45.62%

**FY2013**

FY12 July to December Collections	\$200
Prior Years Average Collection %	<u>45.62%</u>
<b>Projected Revenue</b>	<b><u>\$438</u></b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**I - Interest on Delinquent Taxes**

**FY2013 PROPOSED BUDGET     \$2,022,260**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$1,489,813		
FY2010 ACTUAL	\$1,730,249	\$240,436	16.14%
FY2011 ACTUAL	\$1,696,082	(\$34,167)	(1.97%)
FY2012 ORIGINAL BUDGET	\$2,401,115		
FY2012 REVISED BUDGET	\$2,401,115		

**REVENUE DESCRIPTION**

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

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$684,638	\$490,648	\$397,732	\$524,339
July to June Collections	<u>\$1,696,082</u>	<u>\$1,730,249</u>	<u>\$1,489,813</u>	<u>\$1,638,715</u>
% Collections July to December	40.37%	28.36%	26.70%	31.81%

**FY2013**

FY12 July to December Collections	\$643,281
Prior Years Average Collection %	31.81%
<b>Projected Revenue</b>	<b><u>\$2,022,260</u></b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**I - Interest Income**

**FY2013 PROPOSED BUDGET**

**\$453,358**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$2,664,009		
FY2010 ACTUAL	\$744,783	(\$1,919,226)	(72.04%)
FY2011 ACTUAL	\$714,309	(\$30,474)	(4.09%)
FY2012 ORIGINAL BUDGET	\$676,653		
FY2012 REVISED BUDGET	\$676,653		

**REVENUE DESCRIPTION**

Funds collected as general fund interest on all school investments.

**CALCULATIONS:**

	<u>Percent</u>
Projected average Interest on CCSD Investments Based on Georgia Fund One Rate as of 12/2011	0.20
Apply this Interest rate to FY2013 Projected Average Daily Balances	\$453,358

**PER CASH MANAGER USE PRESENT RATE OF 0.20%**

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **K - Half Time Exhibition**

**FY2013 PROPOSED BUDGET**                      **\$11,025**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$10,878		
FY2010 ACTUAL	\$10,569	(\$309)	(2.84%)
FY2011 ACTUAL	\$12,749	\$2,180	20.63%
FY2012 ORIGINAL BUDGET	\$12,749		
FY2012 REVISED BUDGET	\$12,749		

**REVENUE DESCRIPTION**

Gate receipts from annual marching band competition.

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u><b>FY2011</b></u>	<u><b>FY2010</b></u>	<u><b>FY2009</b></u>	<u><b>Average</b></u>
July to December Collections	\$12,749	\$10,569	\$10,878	\$11,399
July to June Collections	<u>\$12,749</u>	<u>\$10,569</u>	<u>\$10,878</u>	<u>\$11,399</u>
% Collections July to December	100.00%	100.00%	100.00%	100.00%

**FY2013**

FY12 July to December Collections	\$11,025
Prior Years Average Collection %	<u>100.00%</u>
<b>Projected Revenue</b>	<b>\$11,025</b>



**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**L - Local Revenue - Cell Tower**

**FY2013 PROPOSED BUDGET**

**\$881,790**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$1,781,008		
FY2010 ACTUAL	\$853,785	(\$927,223)	(52.06%)
FY2011 ACTUAL	\$422,451	(\$431,334)	(50.52%)
FY2012 ORIGINAL BUDGET	\$762,600		
FY2012 REVISED BUDGET	\$762,600		

**REVENUE DESCRIPTION**

Revenue from Cell Tower Contracts ( Schools receive 60% & Central Office receives 40%).

**CALCULATIONS**

FY2013 estimate based on current contracts. See attached schedule.

<b>Cobb County School District</b>					
<b>Cell Tower - Projected Collections</b>					
<u>School</u>	<u>Vendor</u>			<b>Estimated FY12</b>	<b>Estimated FY13</b>
Argyle	T-Mobile				
Allatoona	T-Mobile				
Bryant	T-Mobile				
Chalker	American Tower			\$150,000.00	\$150,000.00
Cheatham Hill	T-Mobile				\$150,000.00
East Side	SBA				\$65,000.00
East Valley	T-Mobile				
East Valley	ComCast				
Floyd Middle	Mobilitie				
Ford	SBA Towers				
Frey (Bus Facility)	Cingular				
Garrison Mill	Comcast			\$9,000.00	\$9,000.00
Harrison	Crown Castle				
Harrison	Crown Castle			\$26,450.00	
Lassiter	Crown Castle			\$93,360.00	\$93,360.00
Lassiter	ATT				
Lassiter	SBA Towers				
McClure	T Mobile	New			
McEachern	Crown Castle			\$93,360.00	\$18,150.00
McEachern	T- Mobile AT&T				
Mabrey	T-Mobile				
Murdock	SBA Towers				
Murdock	Sprint/Nextel			\$10,600.00	\$10,600.00
Murdock	Crown Castle			\$93,360.00	\$93,360.00
North Cobb	Mobilitie				
Osborne	T- Mobile				
Pope	T-Mobile				
Russell	SBA Prop.				
Russell	Sprint			\$10,600.00	
South Cobb	Cingular				
South Cobb	T Mobile			\$12,000.00	\$12,000.00
Sprayberry	SBA				
Sprayberry	Crown Castle			\$93,360.00	\$170,360.00
Sprayberry	Sprint/Nextel			\$10,600.00	\$10,600.00
Still	ComCast				
Tritt	Cingular				
Walton	Mobilitie				
Wheeler	AT&T			\$66,550.00	
Wheeler	Crown Castle			\$93,360.00	\$99,360.00
<b>Total Collections</b>				<b>762,600.00</b>	<b>881,790.00</b>

\*New = Board approved and under construction

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**M - Local Revenue - Other**

**FY2013 PROPOSED BUDGET    \$527,160**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$372,914		
FY2010 ACTUAL	\$844,020	\$471,106	126.33%
FY2011 ACTUAL	\$538,378	(\$305,642)	(36.21%)
FY2012 ORIGINAL BUDGET	\$618,539		
FY2012 REVISED BUDGET	\$615,369		

**REVENUE DESCRIPTION**

Miscellaneous revenue associated with the General Fund. Revenue examples include Copies, ID Badges, Transcripts, etc.

**CALCULATIONS:**

FY2013 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 (FY2012) to determine the projected FY2013 revenue.

	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Average</u>
July to December Collections	\$350,328	\$451,292	\$246,973	\$349,531
July to June Collections	<u>\$538,378</u>	<u>\$844,020</u>	<u>\$372,914</u>	<u>\$585,104</u>
% Collections July to December	65.07%	53.47%	66.23%	61.59%

**FY2013**

FY12 July to December Collections	\$324,675
Prior Years Average Collection %	61.59%
<b>Projected Revenue</b>	<b>\$527,160</b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **N - Local Revenue - Cobb TV24**

<b>FY2013 PROPOSED BUDGET</b>	<b><u>\$0</u></b>		
		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$41,099		
FY2010 ACTUAL	\$41,807	\$708	1.72%
FY2011 ACTUAL	\$40,405	(\$1,402)	(3.35%)
FY2012 ORIGINAL BUDGET	\$0		
FY2012 REVISED BUDGET	\$0		

**REVENUE DESCRIPTION**

Local Revenue received for Cobb TV24.

**CALCULATIONS**

As of FY2011, Chattahoochee Tech no longer pays half of the Station Manager's salary and benefits.

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**0 - Reimbursement for Damages**

**FY2013 PROPOSED BUDGET**

**\$0**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$213	\$213	
FY2010 ACTUAL	\$3,112	\$2,899	1,361.03%
FY2011 ACTUAL	\$77	(\$3,035)	(97.53%)
FY2012 ORIGINAL BUDGET	\$0		
FY2012 REVISED BUDGET	\$0		

**REVENUE DESCRIPTION**

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

**CALCULATIONS**

Per the FY2008 Budget Administrators Committee, the FY2013 budget is \$0. It was decided to let schools collect and keep this revenue as a collection incentive.

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **P - Sale of Assets**

**FY2013 PROPOSED BUDGET**                      **\$300,000**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$93,952		
FY2010 ACTUAL	\$113,184	\$19,232	20.47%
FY2011 ACTUAL	\$260,579	\$147,395	130.23%
FY2012 ORIGINAL BUDGET	\$75,000		
FY2012 REVISED BUDGET	\$75,000		

**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 sale.

**Mandy Mattison - Re: sale of assets**

---

**From:** Alisa Morningstar  
**To:** Mattison, Mandy  
**Date:** 1/23/2012 12:10 PM  
**Subject:** Re: sale of assets

---

Mandy,

I just received notice that Technology plans to refresh an additional 15,000 computers in FY2013. Depending on the age/condition of the computers being refreshed, this could increase the surplus revenue by an additional \$200,000 - \$300,000.

Alisa

We estimate surplus sales for FY2013 at \$150,000 with \$100,000 going to the general fund. The balance of \$50,000 will go the Textbook and Food and Nutrition budgets due to being generated from surplus sales in these areas.

Let me know if you need additional information.

Alisa Morningstar, CPPO  
Director of Procurement Services  
Cobb County School District  
6975 Cobb International Blvd.  
Kennesaw, GA 30152  
Phone: 770-590-4524  
Fax: 678-594-8600

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\*\*\*\*\*

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\*\*\*\*\*

>>> Mandy Mattison 1/17/2012 2:01 PM >>>  
Alisa,

Can you provide me with the estimated revenue for Sale of Assets for FY2013?  
FY12 Budget \$75,000

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**Q - Leased Property Revenue**

**FY2013 PROPOSED BUDGET**

**\$43,000**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$43,000		
FY2010 ACTUAL	\$43,000	\$0	0.00%
FY2011 ACTUAL	\$43,000	\$0	0.00%
FY2012 ORIGINAL BUDGET	\$43,000		
FY2012 REVISED BUDGET	\$43,000		

**REVENUE DESCRIPTION**

Revenue from leased property.

**CALCULATIONS**

FY2013 - Lease Revenue - Warehouse (Glover Street) - \$0 (Lease is terminated and we have no prospects)

FY2013 - Lease Revenue - Rose Garden - \$43,000

FY2013 - Total \$43,000



**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **R - Transfer from Other Funds**

**FY2013 PROPOSED BUDGET**                      **\$159,890**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$667,057		
FY2010 ACTUAL	\$415,804	(\$251,253)	(37.67%)
FY2011 ACTUAL	\$24,818,865	\$24,403,061	5868.89%
FY2012 ORIGINAL BUDGET	\$23,993,705		
FY2012 REVISED BUDGET	\$23,993,705		

In FY2009, \$451,859 was transferred from the Debt Service Fund to the General Fund. The FY2010, FY2011, and FY2012 budgets transferred \$206,162, \$500,842, and \$959,948 respectively from the Debt Service Fund.

The FY2012 budget included a transfer of \$1.6 million to the General Fund from the Countywide Building Fund.

The FY2011 and FY2012 budget included the transfer of SPLOST II excess proceeds to the General Fund. As part of the FY2011 and FY2012 budgets, the Board approved to transfer the equivalent of 1.1 mills from SPLOST II in order to allow the District's millage rate to remain at 18.9 mills. The FY2013 Proposed Budget includes using the remaining contingency funds in SPLOST II.

**CALCULATIONS**

Facility Use	\$159,890
Countywide Building Fund	\$0

**REVENUE DESCRIPTION**

**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.

**Countywide Building Fund** -The Countywide Building Fund is a capital outlay fund with the majority of available funds received from the 1995 Bond Fund after all Bond project commitments were completed. Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants for construction-type projects from the State Department of Community Affairs. Expenditures in the Countywide Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**S - Miscellaneous Grants**

**FY2013 PROPOSED BUDGET**

**\$4,107,088**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$5,857,253		
FY2010 ACTUAL	\$3,669,972	(\$2,187,281)	(\$0)
FY2011 ACTUAL	\$4,150,324	\$480,352	\$0
FY2012 ORIGINAL BUDGET	\$3,393,381		
FY2012 REVISED BUDGET	\$3,393,381		

The FY2013 Grants are based on the FY2012 Grant Revised Budgets. The Construction Grant is new for FY2013.

<b><u>FY2013 Grant Estimates</u></b>	<b><u>FY2012</u></b>	<b><u>FY2013</u></b>	<b><u>Difference</u></b>
1 Supervising Teachers/Honorarium Program	\$25,500	\$25,500	\$0
2 Vocational Ed-Supervision	\$58,540	\$56,377	(\$2,163)
3 CTAE Extended Year Grant	\$3,778	\$7,386	\$3,608
4 Vocational Ag Ed Extended Year	\$11,152	\$2,559	(\$8,593)
5 Vocational - Apprenticeship	\$39,064	\$35,322	(\$3,742)
6 Vocational - Industry Certification	\$0	\$10,000	\$10,000
7 Vocational - Ag Extended Day	\$10,569	\$6,583	(\$3,986)
8 Vocational - Extended Day	\$78,144	\$76,720	(\$1,424)
9 Facilitator Grant	\$9,688	\$10,100	\$412
10 Construction Grant	\$0	\$600,000	\$600,000
11 Grant for Residential & Reintegration Services	\$316,580	\$237,250	(\$79,330)
12 Rule 10 C/R Teachers	\$36,000	\$20,000	(\$16,000)
13 Special Ed - State Preschool	\$2,325,156	\$2,327,839	\$2,683
14 Devereux	<u>\$479,210</u>	<u>\$691,452</u>	<u>\$212,242</u>
<b>TOTAL</b>	<b><u>\$3,393,381</u></b>	<b><u>\$4,107,088</u></b>	<b><u>\$713,707</u></b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **S - State of GA QBE Revenue**

**FY2013 PROPOSED BUDGET**                      **\$384,936,535**

**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

<u>CALCULATIONS</u>	<u>FY2012</u>		<u>FY2013</u>	
<u>QBE Earnings Estimates:</u>	<u>Original Budget</u>	<u>Change</u>	<u>Proposed Budget</u>	<u>Comments</u>
QBE Earnings	\$581,720,039	\$5,327,190	\$587,047,229	Assume 18.534% Health Ins. Rate and 11.41% for TRS
QBE Midterm	\$0	\$0	\$0	
Pupil Transportation	\$4,903,185	(\$98,064)	\$4,805,121	
Nurses	\$1,373,258	\$20,599	\$1,393,857	
Senate Bill 10 Adjustment	(\$708,391)	(\$298,125)	(\$1,006,516)	
Charter Commission - Local Revenue	(\$13,983)	\$13,983	\$0	
Five Mill Local Fair Share	(\$133,973,706)	(\$945,133)	(\$134,918,839)	
Equalization	\$0	\$0	\$0	
State Austerity Reductions	<u>(\$73,195,624)</u>	\$811,307	<u>(\$72,384,317)</u>	
<b>Total QBE Funding</b>	<b>\$380,104,778</b>	<b>\$4,831,757</b>	<b>\$384,936,535</b>	

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**T - Indirect Cost Revenue**

**FY2013 PROPOSED BUDGET** **\$1,986,169**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$3,025,547		
FY2010 ACTUAL	\$2,640,127	(\$385,420)	(\$0.13)
FY2011 ACTUAL	\$3,546,217	\$906,090	\$0.34
FY2012 ORIGINAL BUDGET	\$2,566,965		
FY2012 REVISED BUDGET	\$2,566,965		

**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**

	FY12 <u>1.40% Rate</u>	Estimated FY13 <u>0.99% Rate</u>
<u>Calculated based on restricted rate</u>		
Title I	\$225,523	\$179,784
Title II	\$34,100	\$18,853
Homeless	\$914	\$550
Success for All Elements 1,2 & 3	\$12,092	\$0
Success for All Elements 4 & 5	\$24,928	\$0
21st Century Learning	\$4,900	\$18,099
Career Tech Improvement Grant	\$10,382	\$6,920
Teaching American History	\$4,498	\$3,274
Net Q	\$1,974	\$1,401
Psycho-Ed State Grant 1% Only	\$48,858	\$50,888
	FY12 <u>8.16% Rate</u>	Estimated FY13 <u>6.32% Rate</u>
<u>Calculated based on unrestricted rate</u>		
Food Service	\$2,198,796	\$1,706,400
<b>Total</b>	<b>\$2,566,965</b>	<b>\$1,986,169</b>

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **U - ROTC Revenue**

**FY2013 PROPOSED BUDGET**                      **\$913,360**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$657,338		
FY2010 ACTUAL	\$827,799	\$170,461	25.93%
FY2011 ACTUAL	\$937,969	\$110,170	13.31%
FY2012 ORIGINAL BUDGET	\$878,869		
FY2012 REVISED BUDGET	\$878,869		

**REVENUE DESCRIPTION**

Federal revenue for ROTC program. Reimbursement of half of each ROTC Instructor salary.

**CALCULATIONS**

Calculations per current ROTC Federal Reimbursements                      \$ 913,360

See attached spreadsheet

**JROTC**

<b>NAME</b>	<b>ANNUAL SALARY</b>	<b>Federal Reimbursement 50% MIP Annual Amount</b>
BRADLEY, LEON	\$ 89,881.68	\$ 41,454.84
BURNS, KATHRYN A.	\$ 73,648.52	\$ 33,449.76
COX, LORENZO	\$ 61,697.08	\$ 27,926.04
FAGAN, RODNEY G.	\$ 67,045.48	\$ 30,375.24
HARRIS, ALLEN W., JR	\$ 57,170.88	\$ 26,200.44
HOJNOWSKI, RONALD A.	\$ 66,254.88	\$ 30,742.44
INGRAM, JOE L.	\$ 60,878.88	\$ 28,054.44
JAMES, LESTER	\$ 64,263.88	\$ 28,816.44
KING, JAMES S.	\$ 77,618.28	\$ 35,939.64
LEVERETTE, RONALD	\$ 73,616.68	\$ 33,492.84
LOVE, LESLIE D.	\$ 66,070.48	\$ 29,607.24
MCKOY, DAVID	\$ 67,096.08	\$ 31,163.04
MINGONET, CHARLES L., JR	\$ 83,271.48	\$ 39,681.24
MORGAN, LISA R.	\$ 70,959.52	\$ 32,498.76
MOYERS, LARRY D.	\$ 80,279.28	\$ 36,653.64
REAVES, JOEL C.	\$ 59,488.68	\$ 26,874.84
REED, MILTON	\$ 67,041.20	\$ 30,146.10
SMITH, LYNDON R.	\$ 65,579.88	\$ 29,584.44
STERLING, DUANE	\$ 63,434.20	\$ 28,736.10
SUDOL, EUGENE G., JR	\$ 91,369.68	\$ 42,198.84
SUGGS, EARL L.	\$ 67,420.48	\$ 30,729.24
TRICE, DEBORAH D.	\$ 64,961.32	\$ 29,333.16
WALKER, ALTON, JR	\$ 71,637.00	\$ 32,332.50
WILKERSON, WILLIAM C.	\$ 87,297.28	\$ 40,667.64
WILLIAMS, KAPERS C.	\$ 67,326.00	\$ 30,793.50
WINTERS, ANDREW	\$ 68,870.40	\$ 30,524.70
WONDERS, DENNIS P.	\$ 75,749.28	\$ 35,489.64
XIQUES, GEORGE M., JR.	\$ 86,536.28	\$ 39,893.64
	\$ 1,996,464.76	\$ 913,360.38

Not Furloughed

This spreadsheet does not include FY12 STEP

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **V - MedACE Reimbursement**

**FY2013 PROPOSED BUDGET**              **\$535,979**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$0		
FY2010 ACTUAL	\$0	\$0	0.00%
FY2011 ACTUAL	\$0	\$0	0.00%
FY2012 ORIGINAL BUDGET	\$0		
FY2012 REVISED BUDGET	\$0		

**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**

Program ended in FY2008.  
The FY2013 Proposed Budget includes MedACE revenue.

## Mandy Mattison - FY 13 projected Medicaid revenue

---

**From:** Brian Boham  
**To:** Baker, David  
**Date:** 3/19/2012 11:15 AM  
**Subject:** FY 13 projected Medicaid revenue  
**CC:** Christensen, Susan; Seay, Carol; Wissing, Mandy

---

Dear Dave,

Per our discussion, please use the following estimated revenue amounts for the FY 2013 budget:

**MEDICAID** (fee-for-service or CISS) = \$300,000 (this amount will be dependent upon our ability to implement the new State requirements for physician authorization of the "medical" services provided through students' IEPs).

**MEDACE** = \$535,979 (this is based on the total ACE funds recently received from the State for two quarters in 2011-12, plus an estimate for the remaining quarter yet to be paid for 2011-12).

Hope this is the information you need.

Brian

*Brian E. Boham, Ed.S.*

Supervisor, Budget/FTE/Medicaid  
Special Student Services  
Cobb County School District  
514 Glover Street  
Marietta, Georgia 30060  
(770) 426-3595 [phone]  
(678) 594-8629 [fax]  
brian.boham@cobbk12.org



**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **W - Federal Grant - Medicaid**

**FY2013 PROPOSED BUDGET**                      **\$300,000**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$463,990		
FY2010 ACTUAL	\$713,560	\$249,570	53.79%
FY2011 ACTUAL	\$639,549	(\$74,011)	(10.37%)
FY2012 ORIGINAL BUDGET	\$500,000		
FY2012 REVISED BUDGET	\$500,000		

**REVENUE DESCRIPTION**

This program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the district an opportunity to obtain funding which would otherwise be unavailable to the district, thereby strengthening the district's ability to deliver high quality education to the student.

**CALCULATIONS**

FY2013 Budget Estimate by Special Education Department.

## Mandy Mattison - FY 13 projected Medicaid revenue

---

**From:** Brian Boham  
**To:** Baker, David  
**Date:** 3/19/2012 11:15 AM  
**Subject:** FY 13 projected Medicaid revenue  
**CC:** Christensen, Susan; Seay, Carol; Wissing, Mandy

---

Dear Dave,

Per our discussion, please use the following estimated revenue amounts for the FY 2013 budget:

**MEDICAID** (fee-for-service or CISS) = \$300,000 (this amount will be dependent upon our ability to implement the new State requirements for physician authorization of the "medical" services provided through students' IEPs).

**MEDACE** = \$535,979 (this is based on the total ACE funds recently received from the State for two quarters in 2011-12, plus an estimate for the remaining quarter yet to be paid for 2011-12).

Hope this is the information you need.

Brian

*Brian E. Boham*, Ed.S.

Supervisor, Budget/FTE/Medicaid  
Special Student Services  
Cobb County School District  
514 Glover Street  
Marietta, Georgia 30060  
(770) 426-3595 [phone]  
(678) 594-8629 [fax]  
brian.boham@cobbk12.org

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE** **X - American Recovery and Reinvestment Act (ARRA) -  
State Fiscal Stabilization Funds**

<b>FY2013 PROPOSED BUDGET</b>	<b>\$0</b>	
		<u>Change</u>
FY2009 ACTUAL	\$9,819,396	
FY2010 ACTUAL	\$47,167,553	\$37,348,157
FY2011 ACTUAL	\$0	(\$47,167,553)
FY2012 ORIGINAL BUDGET	\$0	
FY2012 REVISED BUDGET	\$0	

**REVENUE DESCRIPTION**

Stabilization funding is given to State governments to distribute in order to offset the decline in State Revenues starting in FY2009. For FY2009, the State distributed \$157,931,185 to school districts in Georgia. Cobb's portion of \$9,819,396, received in May 2009, was offset by a mid-year increase in austerity cuts. For FY2010 original budget, the State distributed \$413,145,926 to school districts in Georgia. Cobb's portion of \$25,768,923, received in September and October of 2009, was offset by an increase in austerity cuts. On March 11, 2010, the Governor announced that he would use \$201,916,717 of ARRA funds from FY2011 to replace State funds in FY2010. After this announcement, the State has \$140,709,507 in remaining funds to allocate to school districts in Georgia for FY2011. ARRA Funds are no longer available.

**CALCULATION**

Description	Total State Fiscal Stabilization Funds (SFSF) to State	SFSF Budgeted for Cobb County School District	SFSF Received by Cobb County School District
SFSF Allocated to School Districts in FY2009	\$157,931,185	\$9,819,396	\$9,819,396
SFSF Allocated to Districts in FY2010	\$615,062,643	\$38,316,127	47,167,553
SFSF Estimated to be Allocated in FY2011	\$140,709,507	\$8,723,989	\$0

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**                      **Y- Federal Grant - Education Jobs Fund**

**FY2013 PROPOSED BUDGET**                      **\$0**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$0		
FY2010 ACTUAL	\$0	\$0	0%
FY2011 ACTUAL	\$21,282,449	\$21,282,449	0%
FY2012 ORIGINAL BUDGET	\$0		
FY2012 REVISED BUDGET	\$0		

**REVENUE DESCRIPTION**

The Education Jobs Fund program was a new Federal program that provides \$ 10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services.

The Governor's Office of Planning and Budget distributed the funds in September and October of 2010. This streamlined audit and reporting processes and allowed school districts to account for funds in a fashion similar to that used in the State Fiscal Stabilization Grant. School districts were allowed to charge current month school level salaries and benefits to this federal grant, thus freeing up local funds.

**CALCULATIONS**

FY2011 Actuals increased due to additional funding on June 30, 2011. Additional funds of \$257,128 were received in FY2012. No additional funds will be received in FY2013.

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**Z - Flood Control**

**FY2013 PROPOSED BUDGET**

**\$0**

Change

FY2009 ACTUAL

\$17,947

FY2010 ACTUAL

\$15,173

(\$2,774)

FY2011 ACTUAL

\$19,486

\$4,313

FY2012 ORIGINAL BUDGET

\$0

FY2012 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 purposes pursuant of 33 USC 701c3.

**FY2013 BUDGET DEVELOPMENT  
REVENUE**



**REVENUE TYPE**

**AA - E-Rate Revenue**

**FY2013 PROPOSED BUDGET**      **\$2,226,394**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$266,274		
FY2010 ACTUAL	\$661,824	\$395,550	148.55%
FY2011 ACTUAL	\$1,688,698	\$1,026,874	155.16%
FY2012 ORIGINAL BUDGET	\$2,226,394		
FY2012 REVISED BUDGET	\$2,226,394		

**REVENUE DESCRIPTION**

Supported by the Telecommunications Act of 1996 with the express purpose of providing affordable access to telecommunications services for all eligible schools and libraries, particularly those in rural and economically disadvantaged areas. The E-rate provides discounts of 20 percent to 90 percent to eligible telecommunications services, depending on the economic need and location. The level of discount is based on the percentage of students eligible for participation in the National School Lunch Program or other federally approved alternatives.

Eligible Services include: basic phone service, leased data circuits, T-1, 56K, ISDN lines, dial-up internet access, direct internet connections, and e-mail.

Eligible Internal Connections include: telecommunications wiring, routers, switches, hubs, network servers, certain system operating software, wireless LANs, installation & basic maintenance, and Private Branch Exchange (PBX).

# TABLE OF CONTENTS

## EXPENDITURES

Expiration of FY2011 Budget Reductions .....	1
Salary/Benefit Changes .....	2
Utilities .....	3
Transfers to Other Funds .....	4
Cell Towers .....	5
Miscellaneous Grants .....	6
Charter Schools .....	7
Increase MedACE .....	8
Decrease Medicaid .....	9
Decrease Textbooks for Math Consumables .....	10
Intouch Annual Maintenance and Support .....	11
Global Scholar Hosted Pinnacle Solution for Charter Schools .....	12
Translators and Interpreters .....	13
High Priority Pay Outs .....	14
Custodians .....	15
Increase Maximum Class Size .....	16
Eliminate School with a School .....	17
Decrease Project 2400 .....	18
Reduce School Year by Five Days .....	19
5 Furlough Days .....	20
½ Year Salary Step Reduction for All Eligible Employees .....	21
Reduce Media Parapros to 60% .....	22

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**                    **1 - Expiration of FY2012 Budget Reductions**

**FY2013 PROPOSED BUDGET**            **\$11,445,138**

**COMMENTS**

Salary reductions that were made as part of the FY2012 Original and Revised budget were reinstated as part of the FY2013 Budget.

1/2 FY2012 Salary Step Increase for Eligible Employees	\$4,918,431
Increase in Salaries to Reflect Two Furlough Days for all Employees from FY2012	\$6,126,707
180-178 School Days (Transportation Only)	<u>\$400,000</u>
<b>TOTAL</b>	<b>\$11,445,138</b>



**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**            2 - FY2013 Salary/Benefit Changes

**COMMENTS**

FY2013 Positions - See attached Position Spreadsheet

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:            3 - Utilities**

	<u>Water &amp; Sewer</u>	<u>Natural Gas</u>	<u>Electricity</u>	<u>Fuel</u>	<u>Phone</u>
FY2009 ACTUAL	\$1,686,215	\$3,589,892	\$15,289,182	\$4,555,381	\$3,254,776
FY2010 ACTUAL	\$1,886,527	\$2,826,528	\$15,359,862	\$4,396,901	\$751,903
FY2011 ACTUAL	\$2,304,328	\$2,467,957	\$15,605,289	\$5,291,425	\$1,801,688
FY2012 ORIGINAL BUDGET	\$2,346,988	\$2,709,617	\$18,115,648	\$7,151,689	\$3,566,417
FY2012 REVISED BUDGET	\$2,346,988	\$2,709,617	\$18,115,648	\$7,151,689	\$4,735,409
FY2012 ACTUAL (12/31/11)	\$1,239,456	\$523,159	\$8,164,246	\$2,937,197	\$991,476
<b>FY2013 PROPOSED BUDGET</b>	<b>\$2,340,000</b>	<b>\$2,310,500</b>	<b>\$18,020,000</b>	<b>\$6,306,150</b>	<b>\$3,566,417</b>

**COMMENTS**

Proposed budget is based on projections provided by the Maintenance, Transportation, and Technology Departments.

	<u>FY2012 Budget</u>	<u>FY2013 Budget</u>	<u>Difference</u>
<b>Water &amp; Sewer</b>	\$2,346,988	\$2,340,000	(\$6,988)
<b>Natural Gas</b>	\$2,709,617	\$2,310,500	(\$399,117)
<b>Electricity</b>	\$18,115,648	\$18,020,000	(\$95,648)
<i>FY2013 projections provided by Maintenance Department.</i>			
<b>Fuel</b>	\$7,151,689	\$7,770,000	\$618,311
<i>FY2013 projections provided by Transportation Department. FY2013 assumes fuel cost at \$4.00 per gallon.</i>			
<b>Phone</b>	\$3,566,417	\$3,566,417	\$0
<i>FY2013 projections provided by Technology Department.</i>			

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**                    **4 - Increase Transfer to Other Funds**

**FY2013 PROPOSED BUDGET**                    **\$123,940**

**CALCULATION**

	<u><b>FY2012</b></u>	<u><b>FY2013</b></u>	<u><b>Change</b></u>
Public Safety	\$720,618	\$790,058	\$69,440
Adult High School	\$150,431	\$216,336	\$65,905
High School Summer School	\$50,000	\$0	(\$50,000)
Purchasing/Warehouse	<u>\$942,721</u>	<u>\$981,316</u>	<u>\$38,595</u>
<b>Totals</b>	<b>\$1,863,770</b>	<b>\$1,987,710</b>	<b>\$123,940</b>

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**      **5 - Increase Cell Tower**

**FY2013 PROPOSED BUDGET**      **\$119,190**

**COMMENTS**

FY2013 - Adjustments based on Cell Tower Schedule.

FY2013 Budget	\$881,790
FY2012 Budget	<u>\$762,600</u>
<b>Difference - Adjustment to FY2013 Budget</b>	<b>\$119,190</b>

<b>Cobb County School District</b>					
<b>Cell Tower - Projected Collections</b>					
<u>School</u>	<u>Vendor</u>		<b>Estimated FY12</b>	<b>Estimated FY13</b>	
Argyle	T-Mobile				
Allatoona	T-Mobile				
Bryant	T-Mobile				
Chalker	American Tower		\$150,000.00	\$150,000.00	
Cheatham Hill	T-Mobile			\$150,000.00	
East Side	SBA			\$65,000.00	
East Valley	T-Mobile				
East Valley	ComCast				
Floyd Middle	Mobilitie				
Ford	SBA Towers				
Frey (Bus Facility)	Cingular				
Garrison Mill	Comcast		\$9,000.00	\$9,000.00	
Harrison	Crown Castle				
Harrison	Crown Castle		\$26,450.00		
Lassiter	Crown Castle		\$93,360.00	\$93,360.00	
Lassiter	ATT				
Lassiter	SBA Towers				
McClure	T Mobile	New			
McEachern	Crown Castle		\$93,360.00	\$18,150.00	
McEachern	T- Mobile AT&T				
Mabrey	T-Mobile				
Murdock	SBA Towers				
Murdock	Sprint/Nextel		\$10,600.00	\$10,600.00	
Murdock	Crown Castle		\$93,360.00	\$93,360.00	
North Cobb	Mobilitie				
Osborne	T- Mobile				
Pope	T-Mobile				
Russell	SBA Prop.				
Russell	Sprint		\$10,600.00		
South Cobb	Cingular				
South Cobb	T Mobile		\$12,000.00	\$12,000.00	
Sprayberry	SBA				
Sprayberry	Crown Castle		\$93,360.00	\$170,360.00	
Sprayberry	Sprint/Nextel		\$10,600.00	\$10,600.00	
Still	ComCast				
Tritt	Cingular				
Walton	Mobilitie				
Wheeler	AT&T		\$66,550.00		
Wheeler	Crown Castle		\$93,360.00	\$99,360.00	
<b>Total Collections</b>			<b>762,600.00</b>	<b>881,790.00</b>	
*New = Board approved and under construction					

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURE**



**EXPENDITURE TYPE:**

**6 - Increase Miscellaneous Grants**

**FY2013 PROPOSED BUDGET**

**\$713,707**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$5,857,253		
FY2010 ACTUAL	\$3,669,972	(\$2,187,281)	(37.34%)
FY2011 ACTUAL	\$4,150,324	\$480,352	13.09%
FY2012 ORIGINAL BUDGET	\$3,393,381		
FY2012 REVISED BUDGET	\$3,393,381		
FY2012 ACTUAL (as of 12/31/2011)		\$2,175,034	

**FY2013 Grant Estimates**

	<u>FY2012</u>	<u>FY2013</u>	<u>Difference</u>
1 Supervising Teachers/Honorarium Program	\$25,500	\$25,500	\$0
2 Vocational Ed-Supervision	\$58,540	\$56,377	(\$2,163)
3 CTAE Extended Year Grant	\$3,778	\$7,386	\$3,608
4 Vocational Ag Ed Extended Year	\$11,152	\$2,559	(\$8,593)
5 Vocational - Apprenticeship	\$39,064	\$35,322	(\$3,742)
6 Vocational - Industry Certification	\$0	\$10,000	\$10,000
7 Vocational - Ag Extended Day	\$10,569	\$6,583	(\$3,986)
8 Vocational - Extended Day	\$78,144	\$76,720	(\$1,424)
9 Facilitator Grant	\$9,688	\$10,100	\$412
10 Construction Grant	\$0	\$600,000	\$600,000
11 Grant for Residential & Reintegration Services	\$316,580	\$237,250	(\$79,330)
12 Rule 10 C/R Teachers	\$36,000	\$20,000	(\$16,000)
13 Special Ed - State Preschool	\$2,325,156	\$2,327,839	\$2,683
14 Devereux	<u>\$479,210</u>	<u>\$691,452</u>	<u>\$212,242</u>
<b>TOTAL</b>	<b><u>\$3,393,381</u></b>	<b><u>\$4,107,088</u></b>	<b><u>\$713,707</u></b>

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**            **7 - Charter Schools**

**CALCULATION**

	<u><b>Kennesaw</b></u>	<u><b>Mableton</b></u>	<u><b>Smyrna</b></u>	<u><b>Total</b></u>
FY2012 Budget	\$3,454,090	\$3,407,275	\$4,709,261	\$11,570,626
FY2013 Proposed Budget	\$3,541,151	\$0	\$4,661,883	\$8,203,034
Difference	\$87,061	(\$3,407,275)	(\$47,378)	(\$3,367,592)

**STATE REVENUE ESTIMATE - FY2013**

2012 State Estimate (Before Local Fair Share)		(Projected FY2012 QBE earnings as of 12/14/2011)	\$2,713,433
2013 State Estimated Austerity (Proportionate Share)	\$ 72,384,317		(\$334,573)
Local State Earnings			<b>\$2,378,860</b>

**LOCAL REVENUE ESTIMATE - FY2013**

2013 CCSD projected budget - Local property tax revenue (revenue source 1110)		\$390,254,892	18.9 Mills
2013 CCSD projected budget - Local property tax revenue (revenue source 1121)		9,314,922	
2013 CCSD projected budget - Other local tax revenue (revenue source 1190)		1,528,928	
2013 CCSD projected budget - Investment earnings (revenue source 1500)		2,475,618	
2012 CCSD projected budget - Sale of Assets (revenue source 5300)		300,000	
2013 projected local 5 mills for CCSD (from QBE earnings sheet)		(134,918,839)	
		<u>Subtotal for Local Revenue</u>	<u>\$268,955,521</u>
2013 projected Categorical Grants - Transportation		4,805,121	
2013 projected Categorical Grants - Nursing		1,393,857	
		<u>Total for local revenue distribution</u>	<u>\$275,154,499</u>
Kennesaw Charter % of QBE Earnings			0.004622172
Kennesaw Charter % of Local Revenue			<b>\$1,271,811</b>

**Cancellor Percentage of QBE Earnings**

2013 Projected Initial Term QBE Earnings (Kenn) Latest Available	\$2,713,433
2013 Projected Initial Term QBE Earnings (CCSD)	\$587,047,229
Kennesaw Charter % of QBE Earnings	0.004622172

**STATE AND LOCAL REVENUE ESTIMATE TOTAL FOR KENNESAW - FY2013**

2013 State Revenue Estimate	\$2,378,860
2013 Local Revenue Estimate	\$1,271,811
Local FY2013 Revenue Estimate for Kennesaw Charter	<b>\$3,650,672</b>
Charter Fee	(\$109,520)
Local FY2013 Payment for Kennesaw Charter	<b>\$3,541,151</b>
Local Revenue Estimate for FY13	\$3,541,151
Number of months	12
Estimated Monthly distribution	<b>\$295,096</b>



**STATE REVENUE ESTIMATE - FY2013**

2012 State Estimate (Before Local Fair Share)		(Projected FY2012 QBE earnings as of 12/14/2011)	\$3,572,202
2013 State Estimated Austerity (Proportionate Share)	\$ 72,384,317		(\$440,461)
Local State Earnings			<b>\$3,131,741</b>

**LOCAL REVENUE ESTIMATE - FY2013**

2013 CCSD projected budget - Local property tax revenue (revenue source 1110)		\$390,254,892	18.9 Mills
2013 CCSD projected budget - Local property tax revenue (revenue source 1121)		9,314,922	
2013 CCSD projected budget - Other local tax revenue (revenue source 1190)		1,528,928	
2013 CCSD projected budget - Investment earnings (revenue source 1500)		2,475,618	
2012 CCSD projected budget - Sale of Assets (revenue source 5300)		300,000	
Local State projected local 5 mills for CCSD (from QBE earnings sheet)		(134,918,839)	
		<hr/>	
		Subtotal for Local Revenue	\$268,955,521
2013 projected Categorical Grants - Transportation			4,805,121
2013 projected Categorical Grants - Nursing			1,393,857
			<hr/>
		Total for local revenue distribution	\$275,154,499
Myrna Charter % of QBE Earnings			0.006085033
Myrna Charter % of Local Revenue			<b>\$1,674,324</b>

**Chancellor Percentage of QBE Earnings**

2013 Projected Initial Term QBE Earnings (Smyrna) Latest Available	\$3,572,202
2013 Projected Initial Term QBE Earnings (CCSD)	\$587,047,229
Myrna Charter % of QBE Earnings	0.006085033

**STATE AND LOCAL REVENUE ESTIMATE TOTAL FOR SMYRNA - FY2013**

2013 State Revenue Estimate	\$3,131,741
2013 Local Revenue Estimate	\$1,674,324
Local FY2013 Revenue Estimate for Smyrna Charter	<b>\$4,806,065</b>
Fee	(\$144,182)
Local FY2013 Payment for Smyrna Charter	<b>\$4,661,883</b>
Local Revenue Estimate for FY13	\$4,661,883
Number of months	12
Estimated Monthly distribution	<b>\$388,490</b>

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**                    **8 - One Time Cost - Increase MedACE**

**FY2013 PROPOSED BUDGET**                    **\$535,979**

		<u>Change</u>	<u>% Change</u>
FY2009 ACTUAL	\$0		
FY2010 ACTUAL	\$0	\$0	0.00%
FY2011 ACTUAL	\$0	\$0	0.00%
FY2012 ORIGINAL BUDGET	\$0		
FY2012 REVISED BUDGET	\$0		

**COMMENTS**

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.  
This program ended in FY2008, CCSD will receive this funding again beginning in FY2013.

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**      9 - One Time Cost - Decrease Medicaid

**FY2013 PROPOSED BUDGET**      (\$200,000)

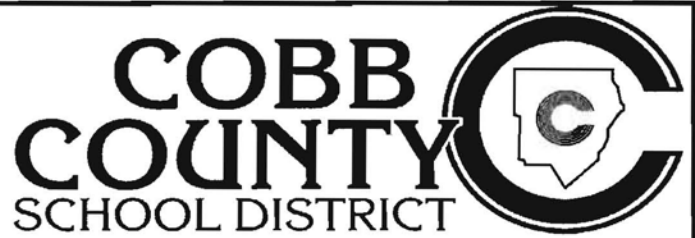
**REVENUE DESCRIPTION**

This program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the district an opportunity to obtain funding which would otherwise be unavailable to the district, thereby strengthening the district's ability to deliver high quality education to the student.

**CALCULATIONS**

The FY2013 Budget Estimate is prepared by Special Education Department.

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**            **10 - Decrease for Math Consumables**

**FY2013 PROPOSED BUDGET**            **[\$149,043]**

**COMMENTS**

Decrease consumables back to FY2011 Budget. The FY2012 Budget was increase for new Math Consumables.

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**                    **11 - Cost of Intouch Annual Maintenance and Support**

**FY2013 PROPOSED BUDGET**                    **\$23,896**

**COMMENTS**

The FY2013 Budget is increased to support and maintain the implementation of InTouch Autodialer.

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE: 12 - Increase Pinnacle Solution for Charter School**

**FY2013 PROPOSED BUDGET                      \$20,444**

FY2013 Budget increased to supply vendor hosted Pinnacle Solution for Charter Schools.  
Funding Approved by the board at the January 26, 2012 Board Meeting.

COBB COUNTY BOARD OF EDUCATION  
AGENDA ITEM  
January 26, 2012

TOPIC:

DISCUSSION AGENDA ITEM #6 -- Recommendation for Authorization to fund a Pinnacle solution for Kennesaw and Smyrna Charter schools

BACKGROUND:

Board Vice-Chair David Morgan asked for a proposal that would fund a Pinnacle solution for charter schools in Cobb County. Staff worked with Global Scholar, the parent company of the Pinnacle product, to secure the same pricing as the District currently receives. The recommendation is to fund a Pinnacle solution that will be hosted by Global Scholar.

ALTERNATIVES:

1. Accept the Superintendent's recommendation for authorization to fund a Pinnacle solution for Kennesaw and Smyrna Charter schools beginning July 1, 2012.
2. Do not accept the Superintendent's recommendation for authorization to fund a Pinnacle solution for Kennesaw and Smyrna Charter schools beginning July 1, 2012.

SUPERINTENDENT'S RECOMMENDATION:

Accept the recommendation for authorization to fund a Pinnacle solution for Kennesaw and Smyrna Charter schools beginning July 1, 2012.

COST:

The estimated cost to fund Kennesaw and Smyrna Charter Schools:

First Year	\$20,444.00
Subsequent Years	\$6,444.00

To be taken from account code: **0100-251-2840-6502-6122-0809**  
Budgeted: No - To be taken from the General Fund.

RATIONALE:

Approval of this award will allow the District to fund a Pinnacle solution for the Kennesaw and Smyrna Charter schools.

DATA SOURCE:

David Morgan  
Chris Ragsdale

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**                    **13 - Translators & Interpreters**

**FY2013 PROPOSED BUDGET**                    **\$723,404**

**COMMENTS**

The International Welcome Center Facilitators are being moved from Title III Federal LEP grant to General Fund in order to remain in compliance with federal regulations. The translation services can no longer be covered using Title III Fund.

	<u>Positions</u>	<u>Avg. Salary and Benefits</u>	<u>Total Cost</u>
Full Time Translators and Interpreters	12.26	\$57,331	\$702,874
Part Time Interpreters			<u>\$20,530</u>
<b>Total Cost</b>			<b>\$723,404</b>





**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE: 15 - Custodial Allotments for New/Replacement Facilities**

**FY2013 PROPOSED BUDGET**                      **\$442,114**

**COMMENTS**

There will be an increase in square footage of approximately 426,000 square feet at several schools in the coming school year. The current allotment formula is 30,000 square feet per custodian. Additional positions and supply funding will be needed to accommodate the increase in square footage.

	<u>Position</u>	<u>Salary &amp; Benefit</u>	<u>Supplies</u>	<u>Total Cost</u>
Additional Custodians	11.00	\$408,628	\$33,486	\$442,114

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:** 16 - Increase maximum class size Two Students for all grade levels

**FY2013 PROPOSED BUDGET** (\$18,590,586)

COMMENTS

**Max Class Size**

	<u>FY12 Cobb Allotment</u>	<u>FY13 Allotment @ Max</u>	<u>FY12 State Max</u>	<u>Change</u>	<u># of Teacher Positions Reduced</u>	<u>Salary &amp; Benefit Financial Impact</u>
Kindergarten	22.0	24.0	22.0	2.0	(26.00)	(\$1,928,914)
Grades 1-3	23.0	25.0	23.0	2.0	(84.00)	(\$6,231,876)
Grades 4-5	30.0	32.0	30.0	2.0	(30.00)	(\$2,225,670)
Grades 6-8	30.0	32.0	30.0	2.0	(50.50)	(\$3,746,545)
Grades 9-12	32.0	34.0	32.0	2.0	(60.00)	(\$4,451,340)
					(250.50)	(\$18,584,345)
K Parapros					(26.00)	(\$703,742)
Increase Unemployment						\$697,500
					(276.50)	(\$18,590,586)
			<b>Total Savings</b>			

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**            **17 - Eliminate School within a School**

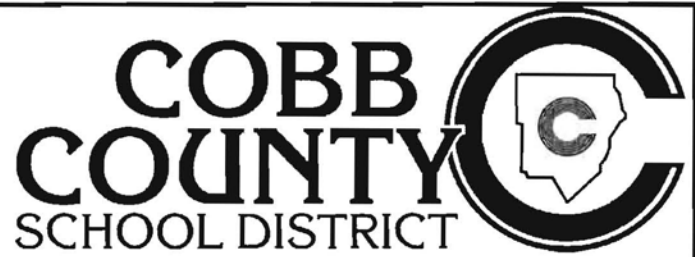
**FY2013 PROPOSED BUDGET**        **(\$387,023)**

**COMMENTS**

The FY2013 Budget Eliminates Primary and Intermediate Schools within the same Elementary Schools.

		<u>Position</u>	<u>Amount</u>
Bryant	Principal	(1.00) \$	(129,497)
	Media Specialist	(1.00) \$	(80,096)
Hayes	Principal	(1.00) \$	(129,497)
	Secretary	(1.00) \$	<u>(47,933)</u>
	<b>Total</b>	<b>(4.00) \$</b>	<b><u>(387,023)</u></b>

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**            **18 - Decrease Project 2400**

**FY2013 PROPOSED BUDGET**            **(\$62,500)**

**COMMENTS**

FY2013 Budget Decreases the FY2012 Project 2400 SAT Preparation Program 50%. Project 2400 will be eliminated in the FY2014 Budget.

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:**                    19 - Reduce School Year by Five Days - transportation savings only

**FY2013 PROPOSED BUDGET**            (\$1,000,000)

**COMMENTS**

Reduce the school year by five instructional days. School systems are allowed to initiate a configuration of a school day to meet the Georgia Department of Education's definition of "equivalent" (e.g. adjust minutes in each school day to equal the equivalent of 180 instructional days). Since employees will still be working the same "equivalent" number of days during the year, the only savings associated with implementing this schedule are transportation savings.

	<u>Daily Cost</u>	<u>Days</u>	<u>Total</u>
Estimated Daily Savings in Transportation	(\$200,000)	5.00	(\$1,000,000)

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:** **20 - Five Furlough Days for All School District Staff**

**FY2013 PROPOSED BUDGET** **(\$15,316,765)**

**COMMENTS**

The FY2013 proposed budget contains 5 furlough days for all school district staff.

$\$3,063,353 \times 5 =$

**(\$15,316,765)**

**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE:** 21 - Delayed Salary Step Increase for All Eligible Employees

**FY2013 PROPOSED BUDGET** (\$5,054,304)

**COMMENTS**

Reduction of 1/2 Year salary step for eligible employees in 2013.

Salary Step proposed on Overview	\$10,108,607
\$10,108,607/2=	\$5,054,304



**FY2013 BUDGET DEVELOPMENT  
EXPENDITURES**



**EXPENDITURE TYPE: 22 - Reduce Media Parapros to 60%**

**FY2013 PROPOSED BUDGET**

**(\$1,017,218)**

**COMMENTS**

The FY2013 Proposed Budget includes reducing full time Media paraprofessionals to 60%.