



Cobb County School District  
FY2020 Budget  
Financial Overview  
General Fund

**COBB SCHOOLS FINANCE**



# TABLE OF CONTENTS

## REVENUE

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

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: A-Property Taxes**

**FY2020 Proposed Budget: \$493,426,651**

		<u>Change</u>	<u>% Change</u>
<b>FY2016 Actual</b>	\$384,221,229		
<b>FY2017 Actual</b>	\$417,007,155	\$32,785,926	8.53%
<b>FY2018 Actual</b>	\$444,795,080	\$27,787,925	6.66%

FY2019 Original Budget	\$454,329,410
FY2019 Revised Budget	\$463,329,410

**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:**

FY2019 Property Value Digest	\$26,493,473,514
x .055 Increase in Total Digest CCSD is estimating a 5.5% increase in total digest	<u>\$1,467,738,433</u>
Subtotal	\$27,961,211,947
x .0189 Mills (CCSD 18.90 Millage Rate)	\$528,466,906
x.95 (95% Collection Rate)	\$501,863,158
x.984 (1.6% Cobb County Collection Fee)	\$493,833,347
- Acworth TAD	<u>(\$406,696)</u>
<b>Total Projected Revenue</b>	<b>\$493,426,651</b>



P.O. Box 649  
Marietta, GA 30061-0649  
tax@cobbtax.org  
www.cobbtax.org

**CARLA JACKSON**  
Tax Commissioner

**HEATHER WALKER**  
Chief Deputy

June 25, 2018

Mr. Chris Ragsdale  
Cobb County Board of Education  
P. O. Box 1288  
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2018 School Digest as follows:

**NET M & O DIGEST**

Total Real Property	23,677,091,001
Total Personal Property	1,963,114,481
Total Motor Vehicle	424,772,870 <b>B</b>
Total Mobile Home	11,963,700
Total Public Utilities	839,298,067
Total Timber 100% Value	117,408
Heavy Duty Equipment	1,888,857

**NET TOTAL**

**26,918,246,384** **A**

Sincerely Yours,

Carla Jackson  
Tax Commissioner  
cc: Brad Johnson, Chief Financial Officer

CJ/gl

26,918,246,384.00 + **A**  
424,772,870.00 - **B**  
26,493,473,514.00 \*

# Cobb County Board of Tax Assessors

2019 Tax Digest Projection

(County wide ONLY)

March 28, 2019

Stephen D. White  
Director/Chief Appraiser

---2019 County-wide TAX DIGEST PRELIMINARY PROJECTION---	
<b>Commercial</b>	
2018 Digest as Submitted	\$ 9,622,021,142
Adjustments	\$ (266,611,242)
Projected Adjustments	\$ (17,875,000)
2018 Adjusted Digest	\$ 9,337,534,900
Projected Growth	\$ 225,000,000
Projected Revaluation	\$ 400,000,000
Total Growth & Reval	\$ 625,000,000
Projected 2019 Digest	\$ 9,962,534,900
Difference	3.54%
<b>Residential</b>	
2018 Digest as Submitted	\$ 23,880,461,543
Adjustments	\$ (21,560,528)
Projected Adjustments	\$ (380,000)
2018 Adjusted Digest	\$ 23,858,521,015
Projected Growth	\$ 300,000,000
Projected Revaluation	\$ 1,400,000,000
Total Growth & Reval	\$ 1,700,000,000
Projected 2019 Digest	\$ 25,558,521,015
Difference	7.03%
<b>Personal</b>	
2018 Digest as Submitted	\$ 3,230,540,485
Adjustments	\$ 6,462,876
Projected Adjustments	\$ 1,500,000
2018 Adjusted Digest	\$ 3,238,503,361
Projected Growth	\$ 10,000,000
Projected Revaluation	\$ -
Total Growth & Reval	\$ 10,000,000
Projected 2019 Digest	\$ 3,248,503,361
Difference	0.56%
<b>TOTAL DIGEST</b>	
2018 Digest Total	\$ 36,733,023,170
Projected 2019 Digest	\$ 38,769,559,276
Increase/Decrease	5.54%
Projections do not include impact from exemptions such as Homestead or Freeport.	

The 2019 Tax Digest figures presented are estimates based upon work performed up to this date.

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

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

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

Appraisal Staff is still reviewing data from sales, permits, personal property returns, etc., that may significantly affect the final 2019 tax digest!

## Tax Digest - 2019

Minimal increases in The Battery.

Many residential properties will see a value increase.

Strong home market + new construction = strong increases.

2020 - County-wide Commercial Revaluation

## Value Change Data Estimates -

Commercial - 1,000 Notices increasing values

Residential - 131,000 Notices increasing values

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

## Acworth TAD

Calculation based on Data Downloaded as of 10-16-2018

### Increment due to Acworth TAD - Digest 2018

<u>Cobb County General Fund</u>		Difference	% Change	Multiplier	Total Tax	
AMST	General Fund				Amount Owed	
Digest 2003	1,017,348.00					
Digest 2018	22,535,664.00	21,518,316.00	2115.14%	95.485608900%	\$ 190,652	\$ 182,045
					<b>Amount Due Acworth TAD</b>	<b>\$ 182,045</b>

<u>Cobb County Fire District Fund</u>		Difference	% Change	Multiplier	Total Tax	
AMST	Fire Fund				Amount Owed	
Digest 2003	1,017,348.00					
Digest 2018	22,535,664.00	21,518,316.00	2115.14%	95.485608900%	\$ 64,452	\$ 61,542
					<b>Amount Due Acworth TAD</b>	<b>\$ 61,542</b>

<u>Cobb County School District</u>		Difference	% Change	Multiplier	Total Tax	
AMST	School District				Amount Owed	
Digest 2003	1,017,348.00					
Digest 2018	22,535,664.00	21,518,316.00	2115.14%	95.485608900%	\$ 425,924	\$ 406,696
					<b>Amount Due Acworth TAD</b>	<b>\$ 406,696</b>

<u>City of Acworth</u>		Difference	% Change	Multiplier	Total Tax	
AMST	City				Amount Owed	
Digest 2003	1,017,348.00					
Digest 2018	22,535,664.00	21,518,316.00	2115.14%	95.485608900%	\$ 171,271	\$ 163,539
					<b>Amount Due Acworth TAD</b>	<b>\$ 163,539</b>

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 [sburtz@acworth.org](mailto:sburtz@acworth.org)

Remit Payment:  
**City of Acworth**  
**4415 Senator Russell Avenue**  
**Acworth, Ga 30101**

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



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

**FY2020 Proposed Budget: \$42,572,677**

		<u>Change</u>	<u>% Change</u>
<b>FY2016 Actual</b>	\$42,419,633		
<b>FY2017 Actual</b>	\$40,012,052	\$(2,407,581)	-5.68%
<b>FY2018 Actual</b>	\$40,327,568	\$315,516	0.79%

FY2019 Original Budget	\$38,737,840
FY2019 Revised Budget	\$38,737,840

**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 increases to 49.0% of Cobb County's distribution effective July 1, 2019.

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$16,488,116	\$16,757,394	\$18,278,548	
July to June Collections	\$40,327,568	\$40,012,052	\$42,419,633	
% of Collections July to December	40.89%	41.88%	43.09%	41.95%

**FY2020**

FY2019 July to December Collections	\$17,860,657
Prior Year's Average Collection %	41.95%
Projected Revenue	\$42,572,677

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: C-Delinquent Property Taxes**

**FY2020 Proposed Budget: \$1,661,455**

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$1,257,658		
FY2017 Actual	\$2,326,619	\$1,068,961	85.00%
FY2018 Actual	\$1,243,881	\$(1,082,738)	-46.54%

FY2019 Original Budget	\$1,424,346
FY2019 Revised Budget	\$1,424,346

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

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$713,550	\$828,835	\$733,758	
July to June Collections	\$1,243,881	\$2,326,619	\$1,257,658	
% of Collections July to December	57.36%	35.62%	58.34%	50.44%

**FY2020**

FY2019 July to December Collections	\$838,038
Prior Year's Average Collection %	50.44%
Projected Revenue	\$1,661,455



**FY2020 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: D-Intangible Taxes Revenue**

**FY2020 Proposed Budget: \$9,665,308**

		<u>Change</u>	<u>% Change</u>
<b>FY2016 Actual</b>	\$9,829,384		
<b>FY2017 Actual</b>	\$10,506,990	\$677,606	6.89%
<b>FY2018 Actual</b>	\$10,008,538	\$(498,452)	-4.74%

FY2019 Original Budget	\$10,164,080
FY2019 Revised Budget	\$10,164,080

**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:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$4,291,952	\$4,663,972	\$4,144,315	
July to June Collections	\$10,008,538	\$10,506,990	\$9,829,384	
% of Collections July to December	42.88%	44.39%	42.16%	43.14%

**FY2020**

FY2019 July to December Collections	\$4,169,936
Prior Year's Average Collection %	43.14%
Projected Revenue	\$9,665,308

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: E-Real Estate Transfer

FY2020 Proposed Budget: \$5,509,451

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$4,135,956		
FY2017 Actual	\$4,138,637	\$2,681	0.06%
FY2018 Actual	\$4,398,133	\$259,496	6.27%

FY2019 Original Budget	\$4,575,332
FY2019 Revised Budget	\$4,575,332

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

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$1,964,800	\$1,741,505	\$1,637,157	
July to June Collections	\$4,398,133	\$4,138,637	\$4,135,956	
% of Collections July to December	44.67%	42.08%	39.58%	42.11%

**FY2020**

FY2019 July to December Collections	\$2,320,030
Prior Year's Average Collection %	42.11%
Projected Revenue	\$5,509,451

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: F-Alcoholic Beverages**

**FY2020 Proposed Budget: \$1,286,288**

		<u>Change</u>	<u>% Change</u>
<b>FY2016 Actual</b>	\$1,209,913		
<b>FY2017 Actual</b>	\$1,309,990	\$100,077	8.27%
<b>FY2018 Actual</b>	\$1,258,916	\$(51,074)	-3.90%

FY2019 Original Budget	\$1,250,024
FY2019 Revised Budget	\$1,250,024

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

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$493,843	\$523,750	\$480,154	
July to June Collections	\$1,258,916	\$1,309,990	\$1,209,913	
% of Collections July to December	39.23%	39.98%	39.69%	39.63%

**FY2020**

FY2019 July to December Collections	\$509,799
Prior Year's Average Collection %	39.63%
Projected Revenue	\$1,286,288

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: G-Liquor by the Drink Tax

FY2020 Proposed Budget: \$1,007,117

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$567,014		
FY2017 Actual	\$533,869	\$(33,145)	-5.85%
FY2018 Actual	\$769,299	\$235,430	44.10%

FY2019 Original Budget	\$810,005
FY2019 Revised Budget	\$810,005

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

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$308,531	\$188,438	\$229,699	
July to June Collections	\$769,299	\$533,869	\$567,014	
% of Collections July to December	40.11%	35.30%	40.51%	38.64%

**FY2020**

FY2019 July to December Collections	\$389,150
Prior Year's Average Collection %	38.64%
Projected Revenue	\$1,007,117

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: H-Tuition

FY2020 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$500		
FY2017 Actual	\$500	\$0	0.00%
FY2018 Actual	\$0	\$(500)	-100.00%

FY2019 Original Budget	\$0
FY2019 Revised Budget	\$0

**Revenue Description:** Staff development fees for non-employees enrolled in CCSD staff development classes.

**Calculations:** FY2020 revenue is \$0. Prior 3 year revenues received have been immaterial. Based on the small dollar amount, no budget is anticipated for FY2020.

**FY2020**

FY2019 July to December Collections	\$0
Projected Revenue	\$0

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: I-Interest on Delinquent Taxes**

**FY2020 Proposed Budget: \$364,274**

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$645,253		
FY2017 Actual	\$562,552	\$(82,701)	-12.82%
FY2018 Actual	\$532,151	\$(30,401)	-5.40%

FY2019 Original Budget	\$714,402
FY2019 Revised Budget	\$714,402

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

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$266,329	\$98,276	\$350,602	
July to June Collections	\$532,151	\$562,552	\$645,253	
% of Collections July to December	50.05%	17.47%	54.34%	40.62%

**FY2020**

FY2019 July to December Collections	\$147,968
Prior Year's Average Collection %	40.62%
Projected Revenue	\$364,274

FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: J-Interest Income

FY2020 Proposed Budget: \$6,019,512

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$543,249		
FY2017 Actual	\$1,099,515	\$556,266	102.40%
FY2018 Actual	\$2,819,773	\$1,720,258	156.46%
FY2019 Original Budget	\$2,411,513		
FY2019 Revised Budget	\$2,411,513		

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

**Calculations:** Projected average interest on CCSD investments: 2.33%

Apply this interest rate to FY2019 actual and projected average monthly balances: \$6,019,512

Average Monthly Balances and Interest Rates FY2019 Estimates - General Fund

<u>Month</u>	<u>Average Monthly Balance(2)</u>	<u>Interest Earned (3)</u>	<u>Average Interest Rate (4)</u>
7/31/2018	\$ 128,554,448	210,114	1.92%
8/31/2018	\$ 92,859,869	156,929	1.99%
9/30/2018	\$ 89,038,273	143,725	1.96%
10/31/2018	\$ 251,590,292	471,784	2.21%
11/30/2018	\$ 389,339,938	713,436	2.23%
12/31/2018	\$ 380,914,448	756,369	2.34%
1/31/2019	\$ 352,832,372	756,848	2.42%
2/28/2019	\$ 359,832,372	668,007	2.42%
3/31/2019	\$ 314,832,372	647,088	2.42%
4/30/2019	\$ 279,832,372	556,598	2.42%
5/31/2019	\$ 246,832,372	507,325	2.42%
6/30/2019	\$ 216,832,372	431,288	2.42%
<b>Total</b>	<b>\$ 258,607,625</b>	<b>6,019,512</b>	<b>2.33%</b>

(1) The February through June Average Daily Balance, Interest Earned, and Average Interest Rates are projections.

(2) The Average Monthly Balance includes the General Fund average monthly investment balances.

(3) The Interest Earned is interest earned per 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. The total interest rate is slightly higher due as the actual interest rate earned from July to January was marginally higher.



FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: K-Half Time Exhibition

FY2020 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$11,298		
FY2017 Actual	\$10,930	\$(368)	-3.26%
FY2018 Actual	\$9,398	\$(1,532)	-14.02%
FY2019 Original Budget	\$0		
FY2019 Revised Budget	\$0		

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

FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: L-Local Revenue - Cell Tower

FY2020 Proposed Budget: \$1,180,314

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$607,261		
FY2017 Actual	\$394,699	\$(212,562)	-35.00%
FY2018 Actual	\$1,888,682	\$1,493,983	378.51%

FY2019 Original Budget	\$1,621,009
FY2019 Revised Budget	\$1,621,009

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

**Calculations:** FY2020 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>FY2020</u>
Allatoona	Crown Castle Collocator-Verizon	\$12,990.00
Argyle	Crown Castle	\$150,000.00
Bryant	Crown Castle	\$150,000.00
Chalker	Collocator - (1) Nextel, (2) Cingular, (3) Clear Wireless, (4) T-Mobile	\$19,200.00
Cheatham Hill	Collocator - (1) AT&T, (2) Verizon	\$81,665.00
Eastside	Collocator - AT&T	\$16,200.00
Eastvalley	Crown Castle	\$150,000.00
Floyd Middle	Collocator	\$9,600.00
Ford	Collocator - (1) Verizon, (2) Powertel, (3) Sprint, (4) Bellsouth	\$19,200.00
Garrison Mill	Comcast	\$9,000.00
Lassiter	Collocator - (1) AT&T, (2) Verizon, (3) Metro PCS	\$11,400.00
McClure	Phoenix	\$150,000.00
Murdock	Collocator - (1) Bellsouth, (2) Nextel	\$9,600.00
North Cobb	Collocator - Cingular	\$12,366.00
Osborne	Crown Castle	\$150,000.00
Pope	Crown Castle	\$150,000.00
Russell	Collocator - Sprint	\$12,000.00
South Cobb	Collocator - T Mobile	\$12,000.00
Sprayberry	Collocator - (1) Southern Communications, (2) Verizon	\$9,600.00
Still	Comcast	\$45,493.00
<b>Total Due</b>		<b>\$1,180,314.00</b>

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: M-Local Revenue - Other

FY2020 Proposed Budget: \$420,650

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$848,003		
FY2017 Actual	\$1,148,820	\$300,817	35.47%
FY2018 Actual	\$1,584,949	\$436,129	37.96%

FY2019 Original Budget	\$3,087,030
FY2019 Revised Budget	\$3,087,030

**Revenue Description:** Miscellaneous revenue associated with the general fund. Revenue examples include copies, ID badges, transcripts, etc.

**Calculations:** FY2020 revenue is based on the average rate of collections from FY2016, FY2017 and FY2018. This rate is then applied to the collections from the current fiscal year (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$1,131,808	\$477,886	\$365,291	
July to June Collections	\$1,584,949	\$1,148,820	\$848,003	
% of Collections July to December	71.41%	41.60%	43.08%	52.03%

**FY2020**

FY2019 July to December Collections	\$218,864
Prior Year's Average Collection %	52.03%
Projected Revenue	\$420,650

FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: N-Reimbursement for Damages

FY2020 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$659		
FY2017 Actual	\$396	\$(263)	-39.91%
FY2018 Actual	\$305	\$(91)	-22.98%
FY2019 Original Budget	\$0		
FY2019 Revised Budget	\$0		

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

**Calculations:** Per the FY2008 Budget Administrators Committee, the FY2020 Budget is \$0. It was decided to allow schools to collect and keep this revenue as a collection incentive.

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: O-Sale of Assets

FY2020 Proposed Budget: \$504,709

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$833,452		
FY2017 Actual	\$4,755,910	\$3,922,458	470.63%
FY2018 Actual	\$532,111	\$(4,223,799)	-88.81%

FY2019 Original Budget	\$696,551
FY2019 Revised Budget	\$696,551

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

**Calculations:** Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$114,188	\$284,591	\$187,627	
July to June Collections	\$532,111	\$4,755,910	\$833,452	
% of Collections July to December	21.46%	5.98%	22.51%	16.65%

**FY2020**

FY2019 July to December Collections	\$84,034
Prior Year's Average Collection %	16.65%
Projected Revenue	\$504,709

FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: P-Leased Property Revenue

FY2020 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$39,400		
FY2017 Actual	\$43,000	\$3,600	9.14%
FY2018 Actual	\$43,000	\$0	0.00%
FY2019 Original Budget	\$43,000		
FY2019 Revised Budget	\$43,000		

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

**Calculations:** FY2020 - Lease Revenue - Rose Garden \$43,000

FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: Q-Transfer from Other Funds

FY2020 Proposed Budget: \$122,881

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$519,716		
FY2017 Actual	\$122,881	\$(396,835)	-76.36%
FY2018 Actual	\$122,881	\$0	0.00%
FY2019 Original Budget	\$122,881		
FY2019 Revised Budget	\$122,881		

**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.

**Calculations:** Facility Use \$122,881



**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: R-Miscellaneous Grants

FY2020 Proposed Budget: \$9,349,165

		<u>Change</u>	<u>% Change</u>
<b>FY2016 Actual</b>	\$5,957,930		
<b>FY2017 Actual</b>	\$5,762,376	\$(195,554)	-3.28%
<b>FY2018 Actual</b>	\$9,052,466	\$3,290,090	57.10%

FY2019 Original Budget	\$6,339,714
FY2019 Revised Budget	\$6,339,714

**Revenue Description:** The FY2020 Grants are based on the FY2019 Grant Revised Budgets.

**Calculations:**

	<u>FY2019</u>	<u>FY2020</u>	<u>Difference</u>
Vocational Ed-Supervision	\$52,389	\$57,190	\$4,801
Instruct/Innov. Extended Year Grant	\$2,915	\$3,071	\$156
Vocational Ag Ed Extended Year	\$0	\$1,795	\$1,795
Vocational - Apprenticeship	\$36,066	\$38,173	\$2,107
Vocational - Industry Certification	\$0	\$15,000	\$15,000
Vocational - Ag Extended Day	\$0	\$4,048	\$4,048
Vocational - Extended Day	\$73,056	\$99,204	\$26,148
Construction Bond	\$228,000	\$234,000	\$6,000
Construction Bond/HB751-New/Mod. Labs	\$996,000	\$0	(\$996,000)
Grant for Residential & Reintegration Services	\$116,562	\$116,562	\$0
Special Ed - State Preschool	\$2,922,235	\$3,537,631	\$615,396
Devereux	\$602,690	\$602,690	\$0
GA Teacher of the Year	\$507	\$507	\$0
HB280 Math & Science Supplements	\$1,309,294	\$1,309,294	\$0
School Safety Grants	\$0	\$3,330,000	\$3,330,000
<b>Total</b>	<b>\$6,339,714</b>	<b>\$9,349,165</b>	<b>\$3,009,451</b>

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: S-State of Georgia QBE Revenue

FY2020 Proposed Budget: \$580,462,101

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$475,975,523		
FY2017 Actual	\$508,248,307	\$32,272,784	6.78%
FY2018 Actual	\$527,575,872	\$19,327,565	3.80%

FY2019 Original Budget	\$537,173,102
FY2019 Revised Budget	\$537,173,102

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

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

**Calculations:**

<u>QBE Earnings Estimates:</u>	<u>FY2019 Original Budget</u>	<u>Change</u>	<u>FY2020 Proposed Budget</u>
QBE Earnings	\$684,878,771	\$49,249,783	\$734,128,554
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$5,280,835	\$71,503	\$5,352,338
Nurses	\$2,328,388	\$35,941	\$2,364,329
Military Counselors	\$40,468	\$5,003	\$45,471
Five Mill Local Fair Share	(\$155,355,360)	(\$6,073,231)	(\$161,428,591)
Equalization	\$0	\$0	\$0
State Austerity Reductions	\$0	\$0	\$0
<b>Total QBE Funding</b>	<b>\$537,173,102</b>	<b>\$43,288,999</b>	<b>\$580,462,101</b>



# FY2020 BUDGET DEVELOPMENT REVENUE



## Revenue Type: T-Indirect Cost Revenue

FY2020 Proposed Budget: \$4,534,892

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$3,057,554		
FY2017 Actual	\$3,277,270	\$219,716	7.19%
FY2018 Actual	\$3,251,733	\$(25,537)	-0.78%

FY2019 Original Budget	\$3,554,432
FY2019 Revised Budget	\$3,554,432

**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:

	<b>Budgeted FY2019</b>	<b>Estimated FY2020</b>
Calculated based on restricted rate:	<b><u>2.33% Rate</u></b>	<b><u>2.76% Rate</u></b>
Title I	\$490,792	\$591,098
Title II	\$55,370	\$64,329
Special Ed Federal Preschool	\$10,950	\$13,543
Special Ed VI-B Flow Through	\$448,394	\$543,886
Homeless	\$1,646	\$1,863
21st Century Learning	\$17,221	\$20,314
Student Support and Academic Enrichment	\$0	\$41,348
Career Tech Improvement Grant	\$16,325	\$19,811
GNETS State Grant 1% Only	\$53,326	\$49,100
	<b>Budgeted FY2019</b>	<b>Estimated FY2020</b>
Calculated based on unrestricted rate:	<b><u>8.28% Rate</u></b>	<b><u>10.26% Rate</u></b>
Food Service	<b><u>\$2,460,408</u></b>	<b><u>\$3,189,600</u></b>
<b>Total</b>	<b>\$3,554,432</b>	<b>\$4,534,892</b>

FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: U-ROTC Revenue

FY2020 Proposed Budget: \$1,086,505

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$1,046,451		
FY2017 Actual	\$1,213,748	\$167,297	15.99%
FY2018 Actual	\$1,017,911	\$(195,837)	-16.13%
FY2019 Original Budget	\$1,064,794		
FY2019 Revised Budget	\$1,064,794		

**Revenue Description:** Federal revenue for ROTC instructor salary reimbursement.

**Calculations:** See attached spreadsheet.

School	Branch	Current Step	Current Monthly MIP Amount	CCSD Annual Supplement Amount (Based on current step)	Base Salary	Drill Team Supplement	Annual Salary	Federal Reimbursement 50% MIP Annual Amount (Column D*12)
Wheeler	Air Force	22	\$5,730.91	\$9,690.02	\$78,460.94	\$3,108.50	\$81,569.44	\$34,385.46
Wheeler	Air Force	21	\$7,736.19	\$9,690.02	\$102,524.30	\$3,108.50	\$105,632.80	\$46,417.14
Campbell	Army	21	\$6,383.30	\$9,690.02	\$86,289.62	\$3,108.50	\$89,398.12	\$38,299.80
Osborne	Army	2	\$5,010.29	\$5,322.22	\$65,445.70	\$3,108.50	\$68,554.20	\$30,061.74
Osborne	Army	17	\$5,833.09	\$7,778.92	\$77,776.00	\$3,108.50	\$80,884.50	\$34,998.54
South Cobb	Army	6	\$5,697.30	\$6,652.18	\$75,019.78	\$3,108.50	\$78,128.28	\$34,183.80
Pebblebrook	Army	9	\$6,741.39	\$7,023.34	\$87,920.02	\$3,108.50	\$91,028.52	\$40,448.34
Campbell	Army	5	\$7,886.59	\$6,520.80	\$101,159.88	\$3,108.50	\$104,268.38	\$47,319.54
South Cobb	Army	7	\$6,739.69	\$6,779.31	\$87,655.59	\$3,108.50	\$90,764.09	\$40,438.14
Campbell	Army	7	\$5,775.29	\$6,779.31	\$76,082.79	\$3,108.50	\$79,191.29	\$34,651.74
Pebblebrook	Army	4	\$5,791.80	\$6,402.57	\$75,904.17	\$3,108.50	\$79,012.67	\$34,750.80
South Cobb	Army	21	\$5,853.29	\$9,690.02	\$79,929.50	\$3,108.50	\$83,038.00	\$35,119.74
South Cobb	Army	14	\$5,591.29	\$7,649.68	\$74,745.16	\$3,108.50	\$77,853.66	\$33,547.74
Pebblebrook	Army	12	\$6,270.99	\$7,397.82	\$82,649.70	\$3,108.50	\$85,758.20	\$37,625.94
Osborne	Army	7	\$5,255.54	\$6,238.11	\$69,304.59	\$2,860.34	\$72,164.93	\$28,905.47
Kennesaw Mtn	Navy	15	\$7,289.99	\$7,778.92	\$95,258.80	\$3,108.50	\$98,367.30	\$43,739.94
Lassiter	Navy	13	\$5,704.79	\$7,529.32	\$75,986.80	\$3,108.50	\$79,095.30	\$34,228.74
North Cobb	Navy	5	\$5,419.69	\$6,520.80	\$71,557.08	\$3,108.50	\$74,665.58	\$32,518.14
Sprayberry	Navy	3	\$5,663.19	\$6,275.57	\$74,233.85	\$3,108.50	\$77,342.35	\$33,979.14
McEachern	Navy	7	\$5,257.89	\$6,779.31	\$69,873.99	\$3,108.50	\$72,982.49	\$31,547.34
Hillgrove	Navy	10	\$5,708.59	\$7,152.58	\$75,655.66	\$3,108.50	\$78,764.16	\$34,251.54
McEachern	Navy	7	\$8,029.79	\$6,779.31	\$103,136.79	\$3,108.50	\$106,245.29	\$48,178.74
Hillgrove	Navy	10	\$6,077.19	\$7,152.58	\$80,078.86	\$3,108.50	\$83,187.36	\$36,463.14
Allatoona	Navy	2	\$7,211.79	\$5,322.22	\$91,863.70	\$3,108.50	\$94,972.20	\$43,270.74
Allatoona	Navy	10	\$6,199.79	\$7,152.58	\$81,550.06	\$3,108.50	\$84,658.56	\$37,198.74
Lassiter	Navy	3	\$8,353.69	\$6,275.57	\$106,519.85	\$3,108.50	\$109,628.35	\$50,122.14
Kennesaw Mtn	Navy	2	\$5,937.79	\$5,322.22	\$76,575.70	\$3,108.50	\$79,684.20	\$35,626.74
North Cobb	Navy	12	\$5,366.79	\$7,397.82	\$71,799.30	\$3,108.50	\$74,907.80	\$32,200.74
Sprayberry	Navy	10	\$7,004.29	\$7,152.58	\$91,204.06	\$3,108.50	\$94,312.56	\$42,025.74
			\$181,522.21	\$207,895.72	\$2,386,162.24	\$89,898.34	\$2,476,060.58	\$1,086,505.49

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: V-MedACE Reimbursement

FY2020 Proposed Budget: \$963,946

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$983,031		
FY2017 Actual	\$1,007,352	\$24,321	2.47%
FY2018 Actual	\$901,456	\$(105,896)	-10.51%

FY2019 Original Budget	\$1,059,795
FY2019 Revised Budget	\$1,059,795

**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.

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$459,885	\$0	\$235,356	
July to June Collections	\$901,456	\$1,007,352	\$983,031	
% of Collections July to December	51.02%	0.00%	23.94%	24.99%

**FY2020**

FY2019 July to December Collections	\$226,546
Prior Year's Average Collection %	24.99%
Projected Revenue	\$963,946

**FY2020 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: W-Federal Grant - Medicaid

FY2020 Proposed Budget: \$748,205

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$1,260,384		
FY2017 Actual	\$211,625	\$(1,048,759)	-83.21%
FY2018 Actual	\$772,606	\$560,981	265.08%

FY2019 Original Budget	\$644,630
FY2019 Revised Budget	\$644,630

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

**Calculations:** FY2020 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 (FY2019) to determine the projected FY2020 revenue.

	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Average</u>
July to December Collections	\$697,459	\$84,294	\$525,062	
July to June Collections	\$772,606	\$211,625	\$1,260,384	
% of Collections July to December	90.27%	39.83%	41.66%	57.25%

**FY2020**

FY2019 July to December Collections	\$590,534
Prior Year's Average Collection %	57.25%
Projected Revenue	\$748,205



FY2020 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: X-Flood Control

FY2020 Proposed Budget: \$0

FY2016 Actual	\$20,562
FY2017 Actual	\$0
FY2018 Actual	\$19,907

FY2019 Original Budget	\$0
FY2019 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.

# FY2020 BUDGET DEVELOPMENT REVENUE



## Revenue Type: Y-E-Rate Revenue

FY2020 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$908,606		
FY2017 Actual	\$272,267	\$(636,339)	-70.03%
FY2018 Actual	\$0	\$(272,267)	-100.00%
FY2019 Original Budget	\$0		
FY2019 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 FY2020.

TABLE OF CONTENTS  
EXPENDITURES

FY2019 General Fund Expenditure Budget Adjustments ..... 1  
FY2019 One-Time Expenditures..... 2  
New School Costs..... 3  
Salary / Benefit Changes ..... 4  
Salary/Position Adjustments..... 5  
Miscellaneous Expenditure Adjustments ..... 6  
8.0% Raise for All Non-Temporary Employees ..... 7  
Utilize Fund Balance Reserve ..... 8

FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 1 - FY2019 General Fund Expenditure  
Budget Adjustments

FY2020 Proposed Budget: **\$24,697,933**

Expenditure Description:

FY2019 Board approved General Fund expenditure adjustments:

Salary increase for all non-temporary employees from 1.1% to 2.6% <i>(approved 7/19/18)</i>	\$9,000,000
Continuation of Instructional Technology Project <i>(approved 9/13/18)</i>	\$6,500,000
Additional school allotments to accommodate student growth <i>(approved 11/15/18)</i>	\$2,000,000
Architect fees for Sprayberry High School <i>(approved 12/13/18)</i>	\$925,162
Encumbrances	<u>\$6,272,771</u>
<b>Total</b>	<b>\$24,697,933</b>

FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 2 - FY2019 One-Time Expenditures

FY2020 Proposed Budget: **(\$23,497,933)**

Expenditure Description:

FY2019 Board approved one-time expenditures which are off set by one-time revenue received:

Continuation of Instructional Technology Project <i>(approved 9/13/18)</i>	(\$6,500,000)
1.1% One-time bonus for all non 238 day employees <i>(approved 5/17/18)</i>	(\$7,800,000)
Additional school allotments to accommodate student growth <i>(approved 11/15/18)</i>	(\$2,000,000)
Architect fees for Sprayberry High School <i>(approved 12/13/18)</i>	(\$925,162)
Encumbrances	<u>(\$6,272,771)</u>
<b>Total</b>	<b>(\$23,497,933)</b>

FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 3 - New School Costs Adjustment

FY2020 Proposed Budget: (\$591,336)

Expenditure Description:

New School Allotment Adjustments:

- Two year double school supply allotments for Walton High and Mountain View Elementary are ending in the 2018-2019 school year.
- Additional work days for staff to complete classroom moves for East Cobb Middle and Brumby Elementary are ending in the 2018-2019 school year.

FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 4 - Salary/Benefit Changes

FY2020 Proposed Budget: **\$14,000,000**

Expenditure Description:

FY2020 Positions - See attached Position Overview

FY2020 Salary Step for Eligible Employees \$12,500,000

Increase in Employer TRS Portion *(from 20.90% to 21.14%)* \$1,500,000

Total \$14,000,000







FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 5 - Salary/Position Adjustments

FY2020 Proposed Budget: **\$9,613,842**

Expenditure Description:

Additional Positions to Reduce Class Size <i>(90 positions x approximately \$93,000)</i>	\$8,370,000
Custodians for Additional Square Footage at Harrison High and Walton High <i>(7.5 positions x \$50,000)</i>	\$375,000
Create Salary Step for School Nurses	\$438,842
Competitive Salary Adjustment for Campus Officers	<u>\$430,000</u>
<b>Total</b>	<b>\$9,613,842</b>

FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 6 - Miscellaneous Expenditure  
Adjustments

FY2020 Proposed Budget: **\$3,439,649**

Expenditure Description:

Transfers to Other Funds	\$163,167
Expenditure Adjustment for Cell Towers	(\$440,695)
Expenditure Adjustment for Utilities	\$700,000
Expenditure Adjustment for MedACE	(\$95,849)
Expenditure Adjustment for Medicaid	\$103,575
Expenditure Adjustment for Miscellaneous Grants	<u>\$3,009,451</u>
Total	\$3,439,649

**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: Transfers to Other Funds**

**FY2020 Proposed Budget: \$163,167**

**Expenditure Description:**

Transfer funding from the General Fund to Other Funds as described below:

	<u>FY2019</u>	<u>FY2020</u>	<u>Difference</u>
<b>Public Safety</b> <i>Parking decals sold to students to pay for campus police officers.</i>	\$954,881	\$1,118,048	\$163,167
<b>Adult High School</b> <i>Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work toward high school completion.</i>	\$279,335	\$279,335	\$0
<b>County Wide Building</b> <i>Expenditures include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.</i>	\$700,000	\$700,000	\$0
<b>HR-Self Insurance</b> <i>CCSD has elected to self-insure in certain areas of liability.</i>	\$372,817	\$372,817	\$0
<b>Purchasing/Warehouse</b> <i>Accounts for the system-wide Purchasing &amp; Warehouse functions.</i>	<u>\$893,316</u>	<u>\$893,316</u>	<u>\$0</u>
<b>Totals</b>	\$3,200,349	\$3,316,516	<b>\$163,167</b>

**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: Expenditure Adjustment for Cell Towers**

**FY2020 Proposed Budget: (\$440,695)**

**Expenditure Description:**

FY2020 adjustment based on Cell Tower Schedule.

FY2020 Original Budget	\$1,180,314
FY2019 Original Budget	<u>(\$1,621,009)</u>
<b>Difference - Adjustment to FY2020 Budget</b>	<b>(\$440,695)</b>

**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: Expenditure Adjustment for Utilities**

**FY2020 Proposed Budget: \$700,000**

**Expenditure Description:**

	<u>FY2019</u>	<u>FY2020</u>	<u>Difference</u>
Water & Sewer .	\$2,630,008	\$2,630,008	\$0
Natural Gas	\$1,562,445	\$1,562,445	\$0
Electricity	\$16,187,340	\$16,187,340	\$0
Fuel	\$3,761,773	\$4,461,773	\$700,000
Phone	\$3,578,332	\$3,578,332	\$0
E-rate	\$0	\$0	<u>\$0</u>

*The schools and libraries universal service support program, commonly known as the E-rate program, helps schools and libraries to 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. E-rate will provide reduced funding for voice service in FY2015 and continue phasing out funding for voice services until it is eliminated. E-Rate was previously budgeted as a revenue line, but will now be received as credits to bills/invoices.*

**Total** **\$700,000**

**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: Expenditure Adjustment for MedACE**

**FY2020 Proposed Budget: (\$95,849)**

**Expenditure Description:**

FY2020 adjustment based on projected Federal MedACE revenue.

FY2020 Original Budget	\$963,946
FY2019 Original Budget	<u>(\$1,059,795)</u>
<b>Difference - Adjustment to FY2020 Budget</b>	<b>(\$95,849)</b>

**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: Expenditure Adjustment for Medicaid**

**FY2020 Proposed Budget: \$103,575**

**Expenditure Description:**

FY2020 adjustment based on projected Federal Medicaid revenue.

FY2020 Original Budget	\$748,205
FY2019 Original Budget	<u>(\$644,630)</u>
<b>Difference - Adjustment to FY2020 Budget</b>	<b>\$103,575</b>



**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: Expenditure Adjustment for  
Miscellaneous State Grants**

**FY2020 Proposed Budget: \$3,009,451**

**Expenditure Description:**

FY2020 Grants are based on the FY2019 Grant Revised Budgets:

<b><u>FY2020 Grant Estimates</u></b>	<b><u>FY2019</u></b>	<b><u>FY2020</u></b>	<b><u>Difference</u></b>
Vocational Ed-Supervision	\$52,389	\$57,190	\$4,801
Instruct/Innov. Extended Year Grant	\$2,915	\$3,071	\$156
Vocational Ag Ed Extended Year	\$0	\$1,795	\$1,795
Vocational - Apprenticeship	\$36,066	\$38,173	\$2,107
Vocational - Industry Certification	\$0	\$15,000	\$15,000
Vocational - Ag Extended Day	\$0	\$4,048	\$4,048
Vocational - Extended Day	\$73,056	\$99,204	\$26,148
Construction Bond	\$228,000	\$234,000	\$6,000
Construction Bond/HB751-New/Mod. Labs	\$996,000	\$0	(\$996,000)
Grant for Residential & Reintegration Services	\$161,562	\$116,562	\$0
Special Ed - State Preschool	\$2,922,235	\$3,537,631	\$615,396
Devereux	\$602,690	\$602,690	\$0
GA Teacher of the Year	\$507	\$507	\$0
HB280 Math & Science Supplements	\$1,309,294	\$1,309,294	\$0
School Safety Grants	\$0	\$3,330,000	\$3,330,000
<b>Total</b>	<b>\$6,339,714</b>	<b>\$9,349,165</b>	<b>\$3,009,451</b>

**FY2020 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: 7 - 8.0% Raise for All Non-Temporary  
Employees**

**FY2020 Proposed Budget: \$74,000,000**

**Expenditure Description:**

Salary raise for all non-temporary employees ranging from 8.0% to 12.6% depending upon step eligibility.

FY2020 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 8 - Utilize Fund Balance Reserve

FY2020 Proposed Budget: **\$18,356,944**

Expenditure Description:

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

<u>FY2020 Total Revenue</u>	<u>FY2020 Total Expenditures</u>	<u>Difference</u>
\$1,160,929,101	(\$1,179,286,045)	(\$18,356,944)

### Five Year Financial Forecast

Type	Category	FY2019 Board Approved Revised Budget	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Assumptions	
1 Local	Property Tax Revenue	\$ 463,329,410	\$ 493,426,651	\$ 518,097,984	\$ 544,002,883	\$ 571,203,027	\$ 599,763,178	\$ 629,751,337	<u>Property Digest Information</u> FY2020 Projected Digest 5.50% FY2021 Projected Digest 5.00% FY2022 Projected Digest 5.00% FY2023 Projected Digest 5.00% FY2024 Projected Digest 5.00% FY2025 Projected Digest 5.00%	
2	Other Tax Revenue	\$ 56,961,627	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296		Constant
3	Other Local	\$ 8,696,386	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340		Constant
4 State	Miscellaneous State Grant	\$ 6,339,714	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165		Constant
5	QBE	\$ 537,173,102	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101		Constant
6 Federal	Indirect Cost	\$ 3,554,432	\$ 4,534,892	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432		Constant
7	ROTC	\$ 1,064,794	\$ 1,086,505	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	Constant	
8	MedAce	\$ 1,059,795	\$ 963,946	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	Constant	
9	Medicaid	\$ 644,630	\$ 748,205	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	Constant	
<b>10 Revenue Total</b>		<b>\$ 1,078,823,890</b>	<b>\$ 1,160,929,101</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>		
11 Reserve Available	Funds Reserved in Prior Year	\$ 23,497,933	\$ 18,356,944	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total Funds Available</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>		
12 Base	FY19 Revised Budget	\$ 1,102,321,823								
13	FY20 Proposed Budget		\$ 1,179,286,045							
14	Prior Year Continuation Budget			\$ 1,179,286,045	\$ 1,193,786,045	\$ 1,208,786,045	\$ 1,224,786,045	\$ 1,241,786,045		
15 Salary/Benefits	Annual Step Increase			\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	\$ 14,500,000	\$ 15,000,000	Annual Step Increase for All Eligible Employees	
16	Increased Benefit Cost			\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends	
<b>Expenditure Total</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,193,786,045</b>	<b>\$ 1,208,786,045</b>	<b>\$ 1,224,786,045</b>	<b>\$ 1,241,786,045</b>	<b>\$ 1,259,786,045</b>		
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,195,508)</b>	<b>\$ 1,709,391</b>	<b>\$ 12,909,535</b>	<b>\$ 24,469,686</b>	<b>\$ 36,457,845</b>		

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

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5	<b>Technology Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561220-XXXX, Recurring Software License Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer-related Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer \$1000 and \$4999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX-XXXX, Equipment >\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Computer-related Equipment >\$5000	Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, video surveillance systems/software, network data cabling, fiber cabling, etc.; recurring software license fees such as, Remedy, Veritas, Blackboard, student information system and gradebook, textbook inventory management, records management system, GPS/AVL tracking, time keeping, energy tracking, video surveillance, etc.
6	<b>Technology Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXX, Repair & Maintenance, Technology XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXX, Telephone Expenses	Technology related contract services such as copier repairs, eRate audit, technology consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data & fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services -NIMLI/WAN/Metro, internet service
7	<b>Utilities and Fuel</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-541000-XXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel
8	<b>Transportation/Fleet Maintenance Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561095-XXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer-related Equip, \$1000 - \$4999.99	Tires, school bus digital video systems
9	<b>Transportation/Fleet Maintenance Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair & Maintenance	Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store
10	<b>Food &amp; Nutrition Services Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXX, Support Items XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-563010-XXXX, Food XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Equipment, \$1000-\$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment, \$5000 and above	Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms
11	<b>Food &amp; Nutrition Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services

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