

Cobb County School District FY2020 Budget Financial Overview General Fund





TABLE OF CONTENTS

REVENUE

Property Tax - Digest	A
Property Tax - Tag (Ad Valorem and TAVT)	В
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	К
Local Revenue – Cell Tower	L
Local Revenue – Other	M
Reimbursement for Damages	N
Sale of Assets	0
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



Revenue Type: A-Property Taxes

FY2020 Proposed Budget: \$493,426,651

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$384,221,229		
FY2017 Actual	\$417,007,155	\$32,785,926	8.53%
FY2018 Actual	\$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>
Total Projected Revenue	\$493,426,651



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
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 ^r Tax Commissioner cc: Brad Johnson, Chief Financial Officer

A 424,772,870.00 - B 3,493,473,514.0 *

CJ/gl

Cobb County Board of Tax Assessors

2019 Tax Digest Projection (County wide ONLY) March 28, 2019

Comm	ercial	
2018 Digest as Submitted	\$	9,622,021,14
Adjustments	\$	(266,611,24
Projected Adjustments	\$	(17,875,00
2018 Adjusted Digest	\$	9,337,534,90
Projected Growth	\$	225,000,00
Projected Revaluation	\$	400,000,00
Total Growth & Reval	\$	625,000,00
Projected 2019 Digest	\$	9,962,534,90
Difference		3.54
Reside	utial	
2018 Digest as Submitted	S	23,880,461,54
Adjustments	\$	(21,560,52
Projected Adjustments	\$	(380,00
2018 Adjusted Digest	\$	23,858,521,01
Projected Growth	\$	300,000,00
Projected Revaluation	\$	1,400,000,00
Total Growth & Reval	S	1,700,000,00
Projected 2019 Digest	s	25,558,521,01
Difference		7.03
Perso	nal	
2018 Digest as Submitted	S	3,230,540,48
Adjustments	\$	6,462,87
Projected Adjustments	\$	1,500,00
2018 Adjusted Digest	\$	3,238,503,36
Projected Growth	S	10,000,00
Projected Revaluation	\$	
Fotal Growth & Reval	\$	10,000,00
Projected 2019 Digest	\$	3,248,503,36
Difference		0.56
TOTAL D	IGEST	
2018 Digest Total	\$	36,733,023,17
rojected 2019 Digest	5	38,769,559,27
ncrease/Decrease Projections do not include impact from	1	5.54

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

Cobb County G	eneral Fund				Total Tax	
	AMST	Difference	% Change	Multiplier	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
				Amount D	ue Acworth TAD	\$ 182,045
Cobb County Fi					Total Tax	
	AMST	Difference	% Change	Multiplier	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	
				Amount D	ue Acworth TAD	\$ 61,542
Cobb County Sc	hool District				Total Tax	
Cobb County Se	AMST	Difference	% Change	Multiplier	School District	Amount Owed
D'		Difference	76 Change	Multiplier	School District	Amount Owed
Digest 2003	1,017,348.00	21 510 21 (00	2115 140/		m 105.004	A
Digest 2018	22,535,664.00	21,518,316.00	2115.14%	95.485608900%		\$ 406,696
				Amount D	ue Acworth TAD	\$ 406,696
City of Acworth					Total Tax	
	AMST	Difference	% Change	Multiplier	City	Amount Owed
Digest 2003	1,017,348.00		6 2 *	-	-	
Digest 2018	22,535,664.00	21,518,316.00	2115.14%	95.485608900%	\$ 171,271	\$ 163,539
				Amount D	ue Acworth TAD	\$ 163,539

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

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



Revenue Type: B-Property Taxes - Tag (Ad Valorem & TAVT) FY2020 Proposed Budget: \$42,572,677

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$42,419,633	-	-
FY2017 Actual	\$40,012,052	\$(2,407,581)	-5.68%
FY2018 Actual	\$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.

July to December Collections July to June Collections % of Collections July to December	FY2018 \$16,488,116 \$40,327,568 40.89%	FY2017 \$16,757,394 \$40,012,052 41.88%	FY2016 \$18,278,548 \$42,419,633 43.09%	<u>Average</u> 41.95%
FY2020 FY2019 July to December Collections Prior Year's Average Collection % Projected Revenue	\$17,860,657 41.95% \$42.572,677			



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

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

July to December Collections July to June Collections	<u>FY2018</u> \$713,550 \$1,243,881	<u>FY2017</u> \$828,835 \$2,326,619	<u>FY2016</u> \$733,758 \$1,257,658	<u>Average</u>
% of Collections July to December	57.36%	35.62%	58.34%	50.44%
<u>FY2020</u>				
FY2019 July to December Collections	\$838,038			
Prior Year's Average Collection %	50.44%			
Projected Revenue	\$1,661,455			



Revenue Type: D-Intangible Taxes Revenue FY2020 Proposed Budget: \$9,665,308

		<u>Change</u>	<u>% Change</u>
FY2016 Actua	al \$9,829,384		
FY2017 Actua	al \$10,506,990	\$677,606	6.89%
FY2018 Actua	al \$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.

	<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%
<u>FY2020</u>				
FY2019 July to December Collections	\$4,169,936			
Prior Year's Average Collection %	43.14%			
Projected Revenue	\$9,665,308			



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.

July to December Collections July to June Collections	<u>FY2018</u> \$1,964,800 \$4,398,133	<u>FY2017</u> \$1,741,505 \$4,138,637	<u>FY2016</u> \$1,637,157 \$4,135,956	<u>Average</u>
% of Collections July to December	44.67%	42.08%	39.58%	42.11%
FY2019 July to December Collections Prior Year's Average Collection % Projected Revenue	\$2,320,030 42.11% \$5,509,451			



Revenue Type: F-Alcoholic Beverages

FY2020 Proposed Budget: \$1,286,288

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$1,209,913		
FY2017 Actual	\$1,309,990	\$100,077	8.27%
FY2018 Actual	\$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.

July to December Collections July to June Collections	<u>FY2018</u> \$493,843 \$1,258,916	<u>FY2017</u> \$523,750 \$1,309,990	<u>FY2016</u> \$480,154 \$1,209,913	<u>Average</u>
% of Collections July to December	39.23%	39.98%	39.69%	39.63%
<u>FY2020</u>				
FY2019 July to December Collections	\$509,799			
Prior Year's Average Collection %	39.63%			
Projected Revenue	\$1,286,288			



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.

July to December Collections July to June Collections % of Collections July to December	<u>FY2018</u> \$308,531 \$769,299 40.11%	<u>FY2017</u> \$188,438 \$533,869 35.30%	<u>FY2016</u> \$229,699 \$567,014 40.51%	<u>Average</u> 38.64%
FY2020 FY2019 July to December Collections Prior Year's Average Collection % Projected Revenue	\$389,150 38.64% \$1,007,117			



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		
o o			
FY2019 Revised Budget	\$0		

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

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

FY2020FY2019 July to December Collections\$0Projected Revenue\$0



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

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

July to December Collections July to June Collections	<u>FY2018</u> \$266,329 \$532,151	<u>FY2017</u> \$98,276 \$562,552	<u>FY2016</u> \$350,602 \$645,253	<u>Average</u>
% of Collections July to December	50.05%	17.47%	54.34%	40.62%
<u>FY2020</u>				
FY2019 July to December Collections	\$147,968			
Prior Year's Average Collection %	40.62%			
Projected Revenue	\$364,274			



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

<u>Month</u>	Average M	onthly Balance(2)	Interest Earned (3)	Average Interest Rate (4)
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%
Total	\$	258,607,625	6,019,512	2.33%

Average Monthly Balances and Interest Rates FY2019 Estimates - General Fund

- (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 mulltiplied 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.



Revenue Type: K-Half Time Exhibition

FY2020 Proposed Budget: \$0

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

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



Revenue Type: L-Local Revenue - Cell Tower

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		

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

<u>Calculations</u>: 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

Total Due

\$1,180,314.00



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

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

<u>Calculations</u>: 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.

July to December Collections July to June Collections	<u>FY2018</u> \$1,131,808 \$1,584,949	<u>FY2017</u> \$477,886 \$1,148,820	<u>FY2016</u> \$365,291 \$848,003	<u>Average</u>
% of Collections July to December	71.41%	41.60%	43.08%	52.03%
<u>FY2020</u>				
FY2019 July to December Collections	\$218,864			
Prior Year's Average Collection %	52.03%			
Projected Revenue	\$420,650			



Revenue Type: N-Reimbursement for Damages

FY2020 Proposed Budget: \$0

	4 050	<u>Change</u>	<u>% Change</u>
FY2016 Actual FY2017 Actual	\$659 \$396	\$(263)	-39.91%
FY2018 Actual	\$305	\$(91)	-22.98%
FY2019 Original Budget FY2019 Revised Budget	\$0 \$0		

<u>Revenue Description</u>: Reimbursement revenue received from students for damages to school district property.

<u>Calculations</u>: 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.



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.

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

July to December Collections July to June Collections	<u>FY2018</u> \$114,188 \$532,111	<u>FY2017</u> \$284,591 \$4,755,910	<u>FY2016</u> \$187,627 \$833,452	<u>Average</u>
% of Collections July to December	21.46%	5.98%	22.51%	16.65%
FY2020 FY2019 July to December Collections Prior Year's Average Collection % Projected Revenue	\$84,034 16.65% \$504,709			



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



Revenue Type: Q-Transfer from Other Funds

FY2020 Proposed Budget: \$122,881

FY2016 Actual	\$519,716	<u>Change</u>	<u>% Change</u>
FY2017 Actual	\$122,881	\$(396,835)	-76.36%
FY2018 Actual	\$122,881	\$ 0	0.00%
FY2019 Original Budget FY2019 Revised Budget	\$122,881 \$122,881		
r i zu i a neviseu Duugel	ΦΙΖΖ,00Ι		

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



Revenue Type: R-Miscellaneous Grants

FY2020 Proposed Budget: \$9,349,165

		<u>Change</u>	<u>% Change</u>
FY2016 Actual	\$5,957,930		
FY2017 Actual	\$5,762,376	\$(195,554)	-3.28%
FY2018 Actual	\$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:

	FY2019	FY2020	Difference
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	<u>\$0</u>	<u>\$3,330,000</u>	<u>\$3,330,000</u>
Total	\$6,339,714	\$9,349,165	\$3,009,451



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

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

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

Calculations:

	FY2019		FY2020
QBE Earnings Estimates:	Original Budget	<u>Change</u>	Proposed Budget
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total QBE Funding	\$537,173,102	\$43,288,999	\$580,462,101

UNOFFICIAL

Inter	28,958,732	13,961,905	16,759,752	241301230	10,788,6D4	58,064,152	77,071,219	100,000,000	137,309,620	19,335,485	27,123,237	12,964,845	46.154.702	9,561,286	19,543,151	3,427,728,5 274,435	14,620,151	97,310,590	11,000,832	161,060,121	2015101002	110,533,011	74,467,934	200/052/234	0,676,852	245,702,595	71,448,183	100/503/12	118,474,498	25,067,083	12,548,502	30,361,545	539,440,437 23.021.804	122002010	24,499,254	12,584,726	6,575,901	21,343,301	913,1239,92 174 auto 11	15,446,970	111,029,060	242,336,039	26,179,634	401,736,305	4,280,230	61,123,951	31,482,579	112,198,01	648,653,969	162,197,073	27,445,099	327,030,136	19,191,589	342,537,348	200,477,400
Cherter															,						. ,									. ,											•												• •		
Tree	19,858,732	13,361,305	16,738,752	NO AND THE	La,798,624	68,064,152	77,071,219	COD CHO 22	117.101.610	19,335,465	27,123,237	12,064,845	5/, //01, PM	9,561,288	181,543,151	2,467,712 54,179,616	14,630,151	005'016'14	11,000,932	181,030,733	2012/00/01	110/685/577	A47,784,447	246,356,862	8,676,852	16,702,555	71,446,193	21,635,801	111,474,496	25,967,863	12,546,512	30361,545	755,046,452 100,150,62	87400433	165,267,009	12,564,776	6,575,901	106,646,15	29,652,638 17.8 April 21	15,448,970	111,029,000	PRO, BED, BED, SAG	26,178,634	401,756,205	4,280,230	61,123,051	31,462,579	TTE, T00,01	40,453,349	142,192,323	27,445,000	37,838,136	12,191,549	842,752,546	200,177,000 788 CB1 31
Constant	,					•	,			,			1/9/64	•	•	ALATI		•		12421		,	• •		10.000			· ·			,															,									118,85
enoport at him	678,084	256,061	187 / 182	WAR LON.	480,513	1,152,554	1,509,180	NO DA	1.507.083	376,898	194,592	STAL NOT	1 262 529	935,619	406,285	272,2372	274,706	1,595,966	CONC.UNK	2,4596,417	ACREASE ACREASE	2,204,047	1,000,700,1	2,453,528	193,678.	090,134	268,130	342,499	1,773,963	545,068 S45,068	100,554	567°249	A,796,305 SAL,726	224,742	1,702,113	960,016	1271,425	542,217	122 LIGH	1987105	1,447,600	ETG.017.1	048,412	5,000,746	131.746	046,762,1	200,090	100'004	TIN'NOL	1.941,080	48,997	847,234	\$25,192 MIT 005	1,570,547	1,015,546
Phone and	78,00M	45,000	45,000	1211 201	54,022	256,205	279,132	CALANS THE FUEL OF	SOR BAN	52,430	71, 153	45,483	221.157	100,28	616.17	2001,100	11/18	313,071	1000'00	774,481	ACC	1877788	000751	1.192,151	45,000	162,691	200,957	64,186	469,214	965'64	45,000	103,934	2,199,722	45,000	2111/2016	45,000	45,000	64,080	875,460	190729	417,044	1/051,030	212,17	1,900,054	45,000	201,184	MU204	94,698	149,062	Set, CBA	MALAN	112,170	74,140	874,730	010,250
Introd Supplement		,									,								, ,										,		1										4					•									
tion literat		\$22° (1949)	, 700, 546		1050,386	253,016,	265,535	CIT AND	171.019	1,416,436	956,820,0	927,276 4.784.781	102,103,101		192,802	1 100 100	172 MID/1	1,202,628	1/43/112 835,342		3.277.671			864,3990,798	752,391	1351,176	BAC THE STATE	DLZ'STE'		1,167,228		162,669,291	1.182.085		075'EE0'	168,631	AGP, MAL	EN9'64E'	1,791,790 777 DBM	-		744'076'+	2,067,782		363,595		1243,727		272,272,	163,694	4,504,527		10.154	980'129'11	1705,094
Iquation						-	-				, ,			4		84251902			198,861		1417413		101-071									2	. ,	MR.21			2,126	- 2	22.727						367,553						207,644			1	
Ideady		2				8		\$								*					z				10	3	11					2			18		16			13		16		8 6						3			8		ŀ
Spatiment					290,446			914,266									126,852		1414 ST 14				LIN/YLET			292,155									1,480,415					314,6		TRS'EMA		4,500,0	56,608	P10 841					138, 136		368,586		
Tank Tank	18,207,611	10,369,867	13,708,678	CALL BUT AL	20,683,085	TT, MIN, WILL	12,631,571	200 ANE 712	121-290.124	15,409,701	20,430,345	11,100,264	101/11/10	1,943,638	17,872,745	30, 285, 281	11,972,612	EZ4'061'W	BACK, 100, 00	158,173,854	10,769,171	222,038,482	71,731,913	284,112,115	7,010,000	HEL'SOC'N	34,979,155	17, JUTE 444	116,231,300	22,198,913	12,203,098	26,746,028	532,534,409	5,052,706	0007126"11	12,046,553	5,257,239 70,222,264	100/646,61	24, 540, 664	14,540,405	100,1481,008	239,548,645	22,584,275	21.736.401	857,818,8	59,644,827	28,230,862,852	10,252,345	42,940,339	151,906,506	22,061,935	27,342,728	169,622,81	228,000,975	165,466,594
10	(089/SLST)	(108,943)	(1,190,150)	(100 mm) (100	(1962.962.5)	641702 F11)	(12,802,671)		(20.537,205)	(1,111,115)	(1,434,431)	(1,002,030) (17 107,030)	(LINCAL)	(101270,008)	(ME,210,E)	12457.001	(149794273)	(11,009,561)	(200°009"1)	1107007W/	(WAY COLI)	(155,203,337)	(165,151,05)	(35,396,563)	(1218/0231)	(4,262,190)	(110/51/4)	(185,538,1)	(15.m05,107)	(1,273,552) (3,138,548)	(B42, 251, 7)	(4,271,406)	(124,035,132)	(man, 1944,1)	(DFS'MAN'EL)	(2,143,009)	(855),749) (8,384,087)	(2,384,152)	(1,143,900)	(MECALL)	(10151-1000-102)	(80%,483%,128)	(2,958,126)	[182,509,262]	(105,301)	(37,097,716)	(1850851)	(7,543,720)	(2,718,422)	(27,002,817)	(2,299,497)	(782,758,2)	(1.811.035)	(39,056,640)	(10,467,500)
(Inving)	23,783,085	010,205,111	14,098,628	OIL SHE ON	19,181,416	180'081'88	85,434,042	19-080,282	243,767,320	24,003,816	21,065,216	13,470,303	241,214,215	26,014,546	650'999'02	347,777,8 21 AND 412	NOR, THE EL	M87/802/56	11,157,461	108,001,762	SHE OLD AL	274,041,819	2,018,840	319,808,860	0,436,367	48,567,324	61,004,168	200,725,027	142,036,407	25, 334, 462	54,541,026	31,017,434	21.036.341	287, MBU, 5	171,452,020	14,189,592	78.409.351	20,713,563	26,312,191	21,458,700	197,232,166	902,028,249	25,543,401	572,781,806	7.50,000.6	87,342,343	600°'T 80'82	27,796,005	48,658,761	176,909,321	247,377,06,AG	32,968,015	23,000,442	201,525,615	EREPERIME
mines Treel QM				110'1												111.0		,				,															2,097	,							1,465					. 1					
rel Office Rold New																-					-																1																		
relepment Can	2,005	1,015	266,1	and C	1,135	8,007	6,343	1 000	12.050	1,468	2,887	2,003	5,007	-	1,609	1,001	1,001	8.49%	1,335	820°61	1,0001	810,51	7,010	23,000	100/1	4,006	4,674	1,1355	1942	1,600	1,121	2,671	1.650	1,005	11,000	1,001	4340	1,669	2,003	1,000	A,012	610/61	2,003	027,26	1	5,675	2,887	1,000	4,674	12,352	2,437	2,337	1,009	16,691	12,852
Des la company	2,484,800	1,190,700	1,451,520	TONE AND	COST VIEW T	000/000/0	005'16#'8	2,086,560	ALTIN ADD	1,792,760	2,075,220	1,587,600	7.154.540	005'592'1	2,424,700	006'966	1,408,140	0*2,740	1,009,260	15,322,220	2.018.530	219,053,080	11,430,720	32,429,900	0216,780	5,318,460	7,000,500	11, 111, 1000, 111, 1	14,220,360	1,009,260	1.519,900	3,197,880	1.995,501,720	799,780	000/15210	1,353,580	7,000,140	2,404,080	2,971,080	2,884,500	001-94.6.91	023,239,620	2,857,660	CI94,096,010	1996,800	9,094,440	1,754,560	2,302,020	5,488,560	092'281'61	2,732,940	086/1947	001,065,1	085,586,17	000,279,60
gi Manhh II	0427	WLL'I	212	time to	1961	1001	0211	C009'1		1000	098'	2004	100	1987	089	7724	1341	108	9980	1003						and	566*				1991	ENNY	1,424	111	1712	010	1724	NOT.	IIII	Card,				(MC)	100	and the second se	280				1014		1154	243	<u>م</u>
OPI Sarolo	NG 12 N	NO 10,108,734	11 13/412	12 212 21 21 21 21 21 21 21 21 21 21 21	17,245,561	10,007	12 75,936,120	1007 11 1007 11 M	127.458.ml	15, 308, 404	19,787,860	000,2466,700 00 000 000 000 000 000 000 000 000	10/10/760/75 EX	20,042,05	10,561,690	17 3,371,726 11 715 11 715	11,840,34	80,437,08	M 10,146,866	EB0'WCB'IIZ 04	10 14 500 14	244,976,722	M 1.405.26,77	100,730,002 63			11 54.571,995	ALARTACI ON	127,806	9,784,401 10 22,588,511	13,030	ENGIN O	10 541,024	171,EEB,0	11 155,182	12,635	N 70,3872,471	10, 11, 277, 404	101,945,652 110	14,992,230	122,945,094	N 200,775,710	A17,5883,718	101,062 M	105'08L'E 01	73,242	25,004,002	CMA-01 00	43,165,528		T Z1912	29,205,000	12.077		100, And, 781 M
PTEs	1.4	1.6	2.0	187	2.7	19,62	19.10	2.9	21.01	2,42	3,2	2.0	101	3,9,	3,5	5 01 0	112	14,6	1,61	196	2.61	42.9	12,8	55,11	1,27	7.41	3,2	2.99	22,36	1.6 3,74	91	4,84	36.5	17	ALL	1,9.	12,45	2,81	40	in the	20.2	A.M.	3,60	0/16		12,9.	124	2.4	116'9	27,94	11.1	12.42	3,4	8,55	29,094
System Name																																																							
	1		Hacon		antis.	-	lartow	Martine All	1	-	hranciay	fraction of	-	-	tures.	Celhoun	andlar	1	Theriton	hathan	Partness -	Cherolae	Clarks law	limptom	town 1	coffee	Dieputt	and a	tiano;	Crewford Tries	1	becatur	Defails	look	Condists -	-	Return	lbert	manuel .	number	attante	to have	runklin	ution .	ferrend t		redy	Treas	where we want	in the second se	territori Territori	arris	teerd	Lun	Internet
and and	5	1 2000	500	5 6	1	601	1 NOS	800 810	011	612 0	613 6	614	618	817 6	618 6	619 (Ett C	5 229	624 6	123		628	629 ¢	631 6	682	EA C	500	10	2 863	940	1 109	EM3	3 8		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	649	661 6	652 E	1 653	623 F		100 H	659 4	000	-	663	1	100	A Real	1 199	670 H	H 240	674 H	675 H	10

HB 31 FY 2020 QBE SUMMARY

UNOFFICIAL



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:

	Budgeted FY2019	Estimated FY2020
Calculated based on restricted rate:	2.33% Rate	2.76% Rate
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
	Budgeted FY2019	Estimated FY2020
Calculated based on unrestricted rate:	8.28% Rate	1 <u>0.26% Rate</u>
Food Service	<u>\$2,460,408</u>	<u>\$3,189,600</u>
Total	\$3,554,432	\$4,534,892



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.

			Current Monthly	CCSD Annual Supplement Amount (Based on current		Drill Team		Federal Reimbursement 50% MIP
School	Branch	Current Step	MIP Amount	step)	Base Salary	Supplement	Annual Salary	Annual Amount (Column D*12)
Wheeler	Air Force	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



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.

July to December Collections July to June Collections	<u>FY2018</u> \$459,885 \$901,456	<u>FY2017</u> \$0 \$1,007,352	<u>FY2016</u> \$235,356 \$983,031	<u>Average</u>
% of Collections July to December	51.02%	0.00%	23.94%	24.99%
<u>FY2020</u>				
FY2019 July to December Collections	\$226,546			
Prior Year's Average Collection %	24.99%			
Projected Revenue	\$963,946			



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.

July to December Collections July to June Collections % of Collections July to December	FY2018 \$697,459 \$772,606 90.27%	FY2017 \$84,294 \$211,625 39.83%	FY2016 \$525,062 \$1,260,384 41.66%	<u>Average</u> 57.25%
FY2020 FY2019 July to December Collections Prior Year's Average Collection % Projected Revenue	\$590,534 57.25% \$748,205			



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.



Revenue Type: Y-E-Rate Revenue

FY2020 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2016 Actual FY2017 Actual	\$908,606 \$272,267	¢(626.220)	70 020/
FY2017 Actual FY2018 Actual	\$272,207 \$0	\$(636,339) \$(272,267)	-70.03% -100.00%
	Ψ υ	<i>\(_/_,,,)</i>	
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% (approved 7/19/18)	\$9,000,000
Continuation of Instructional Technology Project (approved 9/13/18)	
Additional school allotments to accommodate student growth (approved 11/15/18)	\$2,000,000
Architect fees for Sprayberry High School (approved 12/13/18)	\$925,162
Encumbrances	<u>\$6,272,771</u>

Total \$24,697,933



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

Total (\$23,497,933)



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.



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

Increase in Employer TRS Portion (from 20.90% to 21.14%)

\$1,500,000

\$12,500,000

Total \$14,000,000

Cobb County School District FY2020 Budget Development General Fund Position Summary	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	
April 24, 2019						•			
	FY2015	FY2016	FY2017	FY2018					FY2019 Adjustments
						Board	Board	Transfers	
	FY2015 Revised	FY2016 Revised	FY2017 Revised	FY2018 Revised	FY2019 Original	Approval Local	Approval Central	Schools & Central	
	Budget	Budget	Budget	Budget	Budget	Schools	Office	Office	Explanation of Changes
Position Description									
1 Kindergarten Teachers	365.00	379.00	373.00	358.00	355.00				-
2 Kindergarten EIP	100.50	106.00	121.50	106.50	132.50				-
3 <u>Grades 1-3</u> 4 Grades 1-3 EIP	1,018.00 234.00	1,069.00 235.50	1,076.00 295.00	<u>1,044.00</u> 262.50	1,027.00 277.00				-
5 Grades 4-5	557.00	587.00	588.00	588.00	589.00				-
6 Grades 4-5 EIP 7 Grades 4-5 Fine art Orchestra	- 124.00	130.50	174.00	178.00	185.00				_
8 Elementary Specialist	212.00	227.50	228.00	231.50	229.50				-
9 Grades 6-8	783.50 996.00	813.00	822.00	823.00	835.00				-
10 Grades 9-12 11 Online Virtual Learning Teachers	13.00	1,050.50 11.00	1,065.00	<u>1,081.50</u> 11.00	1,083.50 11.00				-
12 Career & Technology	128.50	124.00	122.50	122.00	117.50				-
13 ROTC 14 IEL Intensive Eng Language	28.00 31.50	28.00 31.50	28.00 31.50	28.00	28.00 32.50				-
15 In School Suspension Teacher	41.00	41.00	41.00	· ·	-				-
16 Discretionary Staff - Certified 17 Magnet Teachers	447.71 12.00	250.87 12.00	115.11 12.00	<u>101.11</u> 12.00	57.61 12.00	21.50			-
18 Magnet Coordinators	6.00	6.00	6.00	6.00	6.00				-
19 ESOL 20 Gifted	162.50 405.50	180.50 445.50	186.00 493.00	<u>191.00</u> 517.00	191.50 541.00				-
21 Remedial	111.00	131.00	193.50	214.00	223.50				-
22 Positive Behavior Intervention & Support (PBIS) 23 ALT Program			- ·	- 1.00	1.00				-
24 Key Team	-	-	-	<u> </u>	-				_
25 <u>Special Needs</u> 26 Special Ed Teachers	- 1,134.00	- 1,237.00	- 1,197.00	- 1,254.00	- 1,255.00				-
27 Autism/ Behavior Support Teachers	-	-	-	-	-				_
28 Preschool Special Ed Teachers 29 Special Ed Parapros	79.50 546.00	79.50 452.00	79.50 452.00	79.50	79.50 452.00				-
30 Special Ed Preschool Parapros	137.00	137.00	137.00	137.00	137.00				_
31 In School Suspension Parapros 32 Kindergarten Parapros	- 365.00	- 379.00	- 373.00	41.00	41.00 355.00				-
33 Other Instructional Parapros (ES&Media)	229.60	230.60	234.10	232.60	230.60				_
 34 Online Virtual Learning Parapros 35 Media Specialists 	16.00 126.00	16.00 126.00	16.00 126.00	<u>16.00</u> 126.00	16.00 126.00				-
36 Discretionary Staffs - Central Office	2.10	-	3.00	3.00	1.50				_
Instructional School Positions	8,411.91	8,516.47	8,599.71	8,606.71	8,628.71	21.50	-	-	
37 Assistant Administrators	-		<u> </u>	<u> </u>	-				-
38 Parent Facilitator	-	-		· .	1.00				-
39 <u>Principals</u>40 Assistant Principals	108.00 204.00	109.00 207.00	109.00 211.00	<u>109.00</u> 227.00	109.00 229.00				-
41 Coordinator	-	-	-	· ·	1.00				_
42 Counselors ES, MS and HS 43 MS Graduation Coaches	251.50	253.50	255.00	256.50	257.50				-
44 HS Graduation Coaches	-	· ·		· ·	-				-
45 Local School Secretary 46 Local School Bookkeeper	110.00 99.25	110.00 109.50	110.00 110.00	<u>110.00</u> 110.50	109.00 111.50				-
47 Local School Clerk	255.50	268.00	272.50	272.00	274.00				-
48 Interpreters - ESOL/Foreign Language 49 Interpreters - Special Ed	12.00 5.00	12.00 5.00	12.00 7.00	12.00	12.00 7.00				-
50 Diagnosticians	4.00	4.00	4.00	4.00	4.00				-
51 Diagnosticians - PreSchool 52 Audiologists	4.00 3.30	4.00 3.30	4.00	4.00	4.00 3.30				-
53 Audiologist Parapros	-	-	-	· ·	-				-
54 Occupational Therapists 55 Physical Therapists	9.30 6.40	9.30 6.40	9.30 6.40	9.30	9.30 6.40				-
56 Speech Language Pathologists	191.00	191.00	191.00	191.00	191.00				-
57 <u>SLP Parapro</u> 58 Special Ed Nurses	4.00 11.50	4.00	4.00	4.00	4.00 12.38				-
59 Support and Service Administrator (SSA) - HS	-	17.00	17.00	17.00	17.00				-
60 Support and Service Administrator (SSA) - ES & MS 61 School Nurses & Consulting Nurses & Supr	6 - 102.80	68.00 101.92	68.00 103.68	<u>68.00</u> 103.68	68.00 102.80				-
62 Hospital/Homebound	3.00	3.00	2.00	2.00	2.00				-
63 <u>Special Ed Trainer</u> 64 <u>Special Ed Preschool Specialist</u>	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00				-
65 Community Based Skill Trainer - Teacher	-	-		· ·	-				-
66 <u>Community Based Skill Trainer - Parapro</u> 67 Psychologists	- 40.25	- 40.25	- 40.25	40.25	- 40.25				-
68 Tech Specialists-Tech Department	68.00	71.00	71.00	71.00	71.00				-
69 <u>Social Workers & Supervisor</u> 70 <u>Campus Officers</u>	32.00 37.00	32.00 44.00	32.00 44.00	<u>32.00</u> 45.00	33.00 46.00	1.00			(c) Maintenance re-Org: Add 1.0 Emergency Management Specialist in Police Dept., Board approved 4/19/2018
71 Custodians	574.85	576.85	576.85	583.35	591.35				(a) Oakwood, PLC Program Directors 2.0, Tech 0.5 Clerk, Fin Svcs 1.0 Clerk converted to School Support pos
72 Bus Monitors 73 Bus Drivers (Regular & Spec Ed)	60.00 856.00	60.00 854.00	60.00 854.00	60.00 854.00	60.00 854.00	(5.00))		e) Transportation re-Org: eliminate 4.0 Field Coordinators, 1.0 Clerk III. Board approved 5/17/2018
74 Maintenance	136.00	138.00	138.00	138.00	138.00	1.00			(d) Add 1.0 Emergency Generator Technician in Maintenance, Board approved 5/17/2018
75 Mechanics - Fleet Maintenance	44.00	44.00	49.00	49.00	49.00				-
Other School Support Positions	3,233.65	3,358.52	3,376.78	3,401.78	3,418.78	(3.00)	-	-	
Total Local School Positions	11,645.56	11,874.99	11,976.49	12,008.49	12,047.49	18.50	-	-	

Cobb County School District

Column I	Column J	Column K	Column L		Column M	
		FY2020	Budget Pl	anning		
	FY2020	School				
FY2019	Allotment	and			Proposed	
Revised	Projection &	School			FY2020	
Budget	Adjustments	Support		Total	Budget	
055.00	(7.00)				0.40.00	
355.00 132.50	(7.00) (3.50)				348.00	1 2
1,027.00	(11.00)				1,016.00	2
277.00	9.50				286.50	4
589.00	(8.00)				581.00	5
185.00	1.00				186.00	6 7
229.50	(0.50)				229.00	8
835.00	15.00				850.00	9
1,083.50	(13.00)				1,070.50	10
<u>11.00</u> 117.50	(2.50)				<u> </u>	11 12
28.00					28.00	13
32.50	(1.00)				31.50	14 15
79.11	(6.00)	90.00			163.11	16
12.00					12.00	17
<u>6.00</u> 191.50	(1.50)				<u> </u>	18 19
541.00	6.00				547.00	20
223.50	16.50				240.00	21
1.00					1.00	22 23
-					-	24
-					-	25
1,255.00					1,255.00	26 27
79.50					79.50	28
452.00					452.00	29
<u>137.00</u> 41.00					<u>137.00</u> 41.00	30 31
355.00	(7.00)				348.00	32
230.60	(2.50)				228.10	33 34
<u>16.00</u> 126.00					16.00	34 35
1.50					1.50	36
8,650.21	(15.50)	90.00	- 1	74.50	8,724.71	69.7%
-,	(*****)				-,	of total EEs
					-	37
1.00	(1.00)					38
109.00 229.00	(1.00)				<u>109.00</u> 228.00	39 40
1.00	(1.00)				-	40
257.50	1.00				258.50	42
						43 44
109.00					109.00	45
111.50	(0.50)				111.00	46
274.00 12.00	(3.50)				270.50	47 48
7.00					7.00	49
4.00					4.00	50
4.00 3.30					4.00	51 52
-					-	53
9.30 6.40					9.30	54 55
191.00					191.00	56
4.00					4.00	57
<u>12.38</u> 17.00					<u>12.38</u> 17.00	58 59
68.00					68.00	60
102.80					102.80	61 62
2.00					2.00	62 63
1.00					1.00	64
					<u> </u>	65 66
40.25	·				40.25	67
71.00					71.00	68
<u>33.00</u> 47.00					<u>33.00</u> 47.00	69 70
591.35		7.50			598.85	70
60.00					60.00	72
849.00 139.00					849.00	73 74
49.00					49.00	75
3,415.78	(6.00)	7.50		1.50	3,417.28	27.3%
	(5.00)		-			of total EEs
12,065.99	(21.50)	97.50	-	76.00	12,141.99	97.0%

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		Column I
	FY2015	FY2016	FY2017	FY2018					FY2019 Adjustments	
	FY2015 Revised <u>Budget</u>	FY2016 Revised <u>Budget</u>	FY2017 Revised <u>Budget</u>	FY2018 Revised <u>Budget</u>	FY2019 Original <u>Budget</u>		Board Approval Central <u>Office</u>	Transfers Schools & Central <u>Office</u>	Explanation of Changes	FY2019 Revised <u>Budget</u>
	23.00	25.50	28.50	31.00	31.00			(1.00) (13.50)	 (h) Communication re-Org: District Webmaster position upgraded to SEII, moved to Technology (j) Transfer Communication and Event Services from Chief of Staff to Chief Strategy and Accountability Officer 	19.00
rations - Operation Support	47.25	52.25	49.25	48.25	48.25		5.00		(f) Transportation re-Org: Add 5.0 Pos: Coord & Asst Coord Safety, Logistics Specialist-SpEd, Clerk Trans Emp, Cler	53.25
rations - Human Resources	44.00	43.00	45.10	45.10	45.10				-	45.10
nology	54.00	59.00	61.00	61.00	61.00		(1.00)	(0.50)	 (i) Increase hours of Technology Business Analyst from 0.49 to 1.0 position by eliminating 1.0 vacant clerk (a) Technology vacant 0.5 Clerk to be converted to School support pos 	60.50
tegy & Accountability	25.14	32.45	28.45	27.30	27.30		2.00	13.50	(j) Transfer Communication and Event Services from Chief of Staff to Chief Strategy and Accountability Officer	35.50
demics - Teaching & Learning	56.98	59.48	58.48	60.48	60.48		1.00	7.30	(k) Transfer World Language and ESOL Program from Accountability to Academics Division	66.78
demics - Special Student Services	29.50	16.50	17.00	18.00	18.00		1.00		(g) Add 1.0 Registered Behavior Technician in Special Ed. Board approved 6/21/2018	19.00
pol Leadership	16.50	17.50	17.00	18.00	18.00				(a) Established Cobb Horizon HS, Oakwood and PLC Program Directors 2.0 converted to School Support pos	18.00
ncial Services	46.70	52.70	51.70	52.70	52.70		2.00			54.70
	343.07	358.38	356.48	361.83	361.83	-	10.00	-		371.83
- General Fund Positions	11,988.63	12,233.37	12,332.97	12,370.32	12,409.32	18.50	10.00	-	Ē	12,437.82
Kindergarten Grades 1-3 Grades 4-5 Grades 6-8 Grades 9-12	23.0 24.0 30.0 31.0 33.0 24,116 16,338 24,650 33,336 106,569	23.0 24.0 30.0 31.0 33.0 7,979 24,889 16,719 24,971 34,272 108,830	23.0 24.0 30.0 31.0 33.0 8,118 25,944 17,215 25,553 35,042 111,872	23.0 24.0 30.0 31.0 33.0 7,821 24,666 17,170 25,332 35,179 110,168	23.0] 24.0 30.0 31.0 33.0 7,752 24,235 17,247 25,712 35,063 110,009	0.00 0.00 2.00 1.00 (5.00) 5.00 1.00 (0.50) 0.00 (0.50) 0.00 0.50 (1.00) 2.00 1.00		 (a) Technology 0 (a) Compliance C (b) Add Chief Str (c) Add 1.0 Emer (d) Maintenance (e) Transportatior (g) Add 1.0 Regis (h) Communicatis (i) Increase hours (j) Transfer Comm (k) Transfer Worl (l) Cobb School F (m) Upgraded 2.0 (n) Convert 1.0 T 	 L5 Clerk and Finnacial Service 1.0 Clerk (moved to grant) be converted to School Support positions Difficer and Secretary moved to Chief of Staff Office ategy and Accountability Officer, Board approved 4/19/2018. Secretary assigned per HR gency Management Specialist in Police Dept., Board approved 4/19/2018 re-Org: Add 1.0 Emergency Generator Technician in Maintenance, Board approved 5/17/2018 n re-Org: Add 5.0 Pos: Coord & Asst Coord Bus Safety Training, Logistics Specialist-SpEd, Clerk Transportation Emp, stered Behavior Technician in Special Ed. Board approved 6/21/2018 on re-Org: District Webmaster position upgraded to SEII, moved to Technology. Board approved 7/19.2018 s of Technology Business Analyst from 0.49 to 1.0 position by eliminating 1.0 vacant clerk munication and Event Services from Chief of Staff to Chief Strategy and Accountability Officer Id Language and ESOL Program from Accountability to Academics Division Foundation Exective Director position from 0.5 to 1.0. Board approved 7/19/2018 op so System Engineer III to 2.0 pos Team Lead, eliminate 1.0 Director-Infrastructure. Board approved 8/16/2018 emp contractor pos to Business Analyst, Board reinstated 1.0 Deputy CFO 9/13/2018 	23.0 24.0 30.0 31.0 33.0 Clerk V 7,752 24,235 17,247 25,712 35,063 110,009
	Grades 1-3 Grades 4-5 Grades 6-8 Grades 9-12 S Iar Education Kindergarten Grades 1-3 Grades 4-5 Grades 6-8 Grades 9-12	A FY2015 Revised Budget FICE SUPPORT erintendent 23.00 rations - Operation Support 47.25 rations - Human Resources 44.00 rati	A B FY2015 FY2016 FY2015 FY2016 Revised Budget FCE SUPPORT	sition Summary A B C FY2015 FY2016 FY2017 Revised Budget Brevised Budget Budget FY2017 Revised Budget Budget PCE SUPPORT 23.00 25.50 entendent 23.00 25.50 rations - Operation Support 47.25 52.25 rations - Human Resources 44.00 43.00 rations - Human Resources 44.00 59.00 hnology 54.00 59.00 demics - Teaching & Learning 56.98 59.48 emics - Special Student Services 29.50 16.50 emics - Special Student Services 29.50 17.00 emical Services	A B C D FY2015 FY2016 FY2017 FY2018 FY2018 FY2016 FY2017 FY2018 FY2018 FY2016 FY2017 FY2018 FY2018 FY2018 FY2017 FY2018 FY2018 FY2018 FY2017 FY2018 FY2019 FY2018 FY2018 FY2019 FY2019 FY2019 FY2018 FY2019 FY2019 FY2019 FY2019 Fy2019	A B C D E FY2015 FY2016 FY2017 FY2018 FY2019 FY2019	A B C D E F FY2015 FY2016 FY2017 FY2018 Badget Badget	sitie Summary A B C D E F G FY2015 FY2016 FY2017 FY2018 FY2018 FY2018 Bard Bard Bard Approval Approval	skinto Summary A B C D E F G H FY2015 FY2016 FY2017 FY2017 FY2018 FY2018 Badazi Provide Budazi FY2018 Badazi Provide Budazi FY2018 Badazi Bada	Ale B C D E F C H Image: Im

Student projections do not include data for the Charter Schools

umn I	Column J	Column K	Column L		Column M	
		FY2020	Budget P	lanning		
2019 rised dget	FY2020 Allotment Projection & <u>Adjustments</u>	School and School <u>Support</u>		Total	Proposed FY2020 Budget	
19.00					19.00	76
53.25					53.25	77
45.10					45.10	78
60.50					60.50	79
35.50					35.50	80
66.78					66.78	81
19.00					19.00	82
18.00					18.00	83
54.70					54.70	84
371.83		-			371.83	3 of tota
437.82	(21.50)	97.50	-	76.00	12,513.82	100

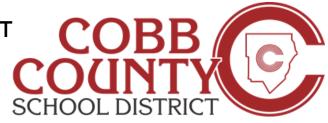
3.0% of total EEs 100.0%

Student / Teacher Ratios

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

FT	ΓE	Proj	ect	ion
_				_

Kindergarten Grades 1-3 Grades 4-5	7,583 24,019 16,983
Grades 6-8	26,145
Grades 9-12	35,137
	109,867
Pre-K	976
Kenn. Charter	519
Devereux	83
Devereux MOWR	
	83



Total

\$9,613,842

Expenditure Type: 5 - Salary/Position Adjustments

FY2020 Proposed Budget: \$9,613,842

Expenditure Description:

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

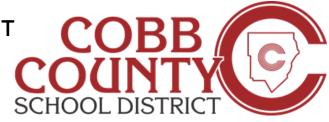


Expenditure Type: 6 - Miscellaneous Expenditure Adjustments

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



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>	Difference
Public Safety . Parking decals sold to students to pay for campus police officers.	\$954,881	\$1,118,048	\$163,167
Adult High School 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.	\$279,335	\$279,335	\$0
County Wide Building Expenditures include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.	\$700,000	\$700,000	\$0
HR-Self Insurance CCSD has elected to self-insure in certain areas of liability.	\$372,817	\$372,817	\$0
Purchasing/Warehouse Accounts for the system-wide Purchasing & Warehouse functions.	<u>\$893,316</u>	<u>\$893,316</u>	<u>\$0</u>
Totals	\$3,200,349	\$3,316,516	\$163,167



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>
Difference - Adjustment to FY2020 Budget	(\$440,695)



Expenditure Type: Expenditure Adjustment for Utilities

FY2020 Proposed Budget: \$700,000

Expenditure Description:

	<u>FY2019</u>	<u>FY2020</u>	Difference
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 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 to 90 percent to set 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



Expenditure Type: Expenditure Adjustment for MedACE

FY2020 Proposed Budget: (\$95,849)

Expenditure Description:

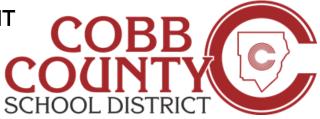
FY2020 adjustment based on projected Federal MedACE revenue.

FY2020 Original Budget FY2019 Original Budget

\$963,946 (<u>\$1,059,795</u>)

Difference - Adjustment to FY2020 Budget

(\$95,849)



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 (\$644,620)
FY2019 Original Budget	(<u>\$644,630)</u>
Difference - Adjustment to FY2020 Budget	\$103,575



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:

FY2020 Grant Estimates	<u>FY2019</u>	FY2020	Difference
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	<u>\$0</u>	<u>\$3,330,000</u>	<u>\$3,330,000</u>
Total	\$6,339,714	\$9,349,165	\$3,009,451



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.



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 expenitures.

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

Five Year Financial Forecast

			Y2019 Board Approved														
Туре	Category		Revised Budget		FY2020		FY2021		FY2022		FY2023		FY2024		FY2025	Assumptions	
1 Local	Property Tax Revenue	Ś	463,329,410	ć	493.426.651	ć	518,097,984 \$		544,002,883	ć	571,203,027	ć	599,763,178	ć	629,751,337	Property Digest Information	1
I LOCAI	rioperty lax nevenue	Ŷ	403,323,410	Ļ	455,420,051	Ļ	518,057,584 2	,	544,002,885	Ļ	571,205,027	Ļ	555,765,178	Ļ	025,751,557	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	\$	/ / -		61,702,296		61,702,296 \$		61,702,296		61,702,296		61,702,296		61,702,296		
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	Ş	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	Ś	3,554,432	Ś	4,534,892	Ś	3,554,432 \$	ŝ	3,554,432	Ś	3,554,432	Ś	3,554,432	Ś	3,554,432	Constant	
7	ROTC	Ś	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		
9	Medicaid	Ş	644,630	Ş	748,205	Ş	644,630 \$	>	644,630	Ş	644,630	Ş	644,630	Ş	644,630	Constant	
10 Revenue Total		\$	1,078,823,890	\$:	1,160,929,101	\$	1,184,590,537 \$	\$	1,210,495,436	\$	1,237,695,580	\$	1,266,255,731	\$	1,296,243,890		
11 Reserve Available	Funds Reserved in Prior Year	\$	23,497,933	\$	18,356,944	\$	- \$	\$	-	\$	-	\$	- :	\$	-		
Total Funds Available		\$	1,102,321,823	\$:	1,179,286,045	\$	1,184,590,537 \$	\$	1,210,495,436	\$	1,237,695,580	\$	1,266,255,731	\$	1,296,243,890		
12 Base	FY19 Revised Budget	Ş	1,102,321,823														
13	FY20 Proposed Budget			Ş	1,179,286,045												
14	Prior Year Continuation Budget					\$	1,179,286,045 \$	Ş	1,193,786,045	Ş	1,208,786,045	\$	1,224,786,045	Ş	1,241,786,045		
15 Salary/Benefits	Annual Step Increase					Ş	13,000,000 \$		13,500,000		14,000,000	Ş	14,500,000			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	
Expenditure Total		Ś	1,102,321,823	\$	1,179,286,045	Ś	1,193,786,045	Ś	1,208,786,045	\$	1,224,786,045	Ś	1,241,786,045	Ś	1,259,786,045		
Experiance Fotal		7			1,175,230,045	Ŷ		-				¥		Ý	1,235,780,045	•	
Forecasted (Deficit)/Su	rplus	\$	-	\$	-	\$	(9,195,508) \$	\$	1,709,391	\$	12,909,535	\$	24,469,686	\$	36,457,845		

COBB COUNTY SCHOOL DISTRICT

Purchases Specifically Pre-Approved By The Board Proposed for adoption with the July 1, 2019 Budget

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:				
	Direct Instr XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXX-XXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561210-XXXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561510-XXXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561650-XXXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXX-XXX-561650-XXXXX, Media Books and Periodicals XXXX-XXXX-XXXX-XXXX-XXXX-XXX-664210-XXXXX, Media Books and Periodicals XXXX-XXXX-XXXX-XXXX-XXXX-XXX-664110-XXXXX, Textbooks-New XXXX-XXXX-XXXX-XXXX-XXXX-XXX-66410-XXXXX, Furniture & Equip \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXX-673010-XXXXX, Computer Equip \$5000 and above	Materials and equipment for instruction of students such as supplies, software, furniture, equipment, musical instruments, media books and magazines, compute computer peripherals, textbooks, student agendas; diploma covers, inserts and se vocational lab materials and equipment for middle and high schools; growth and replacement instructional furniture and equipment				
2	Instructional 9	support Services				
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXXX-XX-530010-XXXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXXX-XX-559510-XXXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561010-XXXXX, 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	Operatio	onal Items				
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Rental XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561010-XXXXX, Custodial Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561510-XXXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561550-XXXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXX-673010-XXXXX, 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	Operation	al Services				
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XXX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXX-559510-XXXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXX-671020-XXXXX, Land Acquisition XXXX-XXXX-XXXX-XXXX-XXXX-XXX-671020-XXXXX, Site Improvements XXXX-XXXX-XXXX-XXXX-XXXX-XXX-671510-XXXXX, Site Improvements XXXX-XXXX-XXXX-XXXX-XXXX-XXX-672010-XXXXX, Construction XXXX-XXXX-XXXX-XXXX-XXXX-XXX-672030-XXXXX, 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 a repair, theater lighting & sound system PM & repair, emergency generator maintenance & repair, tree removal services, lawn equipment repair, etc.; geotechnical services, construction phase testing, land acquisition services, surveying services				

COBB COUNTY SCHOOL DISTRICT

Purchases Specifically Pre-Approved By The Board Proposed for adoption with the July 1, 2019 Budget

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:				
5	Tachnal	lagu léana				
C	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561220-XXXXX, Recurring Software License Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX, Computer-related Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer \$1000 and \$4999 XXXX-XXXX-XXXX-XXXX-XXXX-XXX-561650-XXXXX, Computer \$1000 and \$4XXX-XXXX-XXXX-XXXX-XXXX-XXX-673010-XXXXX-XXXX, Equipment >\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXX-XX-673420-XXXXX, 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	Tochnolo	av Services				
6	I echnolo XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services	gy Services Technology related contract services such as copier repairs, eRate audit, technology				
	XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXXX, Repair & Maintenance, Technology XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXXX, Telephone Expenses	consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data &fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services -NIMLI/WAN/Metro, internet service				
7	Utilities and Fuel					
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXXX-XX-541000-XXXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXXX-XXXX5-562010-XXXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel				
8	Transportation/Flee	et Maintenance Items				
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXXX-XX-561095-XXXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer-related Equip, \$1000 - \$4999.99	Tires, school bus digital video systems				
9	Transportation/Fleet	Maintenance Services				
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-543010-XXXXX, Repair & Maintenance	Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store				
10	Food & Nutritic	on Services Items				
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXXX-XX-561010-XXXXX-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXXX, Support Items XXXX-XXXX-XXXX-XXXX-XXXX-XX-563010-XXXXX, Food XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Equipment, \$1000- \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Equipment, \$5000 and above	Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms				
11	Food & Nutr	rition Services				
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-530010-XXXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services				

COBB COUNTY SCHOOL DISTRICT

Purchases Specifically Pre-Approved By The Board Proposed for adoption with the July 1, 2019 Budget

Line	Charge Code/ Account Description Include But Are Not Limited To:	Type of Expenditures Include But Are Not Limited To:
Line #	•	Type of Expenditures include But Are Not Limited To:
#	Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	
12	District	Wide Items
.=	XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX-XXXX, Supplies	Office supplies, copy paper, copier & duplicator supplies, whiteboards (dry erase) &
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXX-XXXX, Computer Supplies	corkboards, printer cartridges, packing supplies; administrative furniture and
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXX-XXXX, Software	equipment, computers and computer peripherals; growth and replacement
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX-XXXX, Furniture & Equip	administrative furniture and equipment
	<\$1000	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX-XXXX, Computer Equip	
	<\$1000	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXXX-XX-561550-XXXXX-XXXX, Furniture & Equip,	
	\$1000 - \$4999.99	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX-XXXX, Computer-related	
	Equip, \$1000 - \$4999.99	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXX-XX-673010-XXXXX-XXXX, Furniture & Equip,	
	\$5000 and above	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXX, Computer-related Equip,	
	\$5000 and above	
13	District W	lide Services
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-5XXXXX, Salary and Benefits	Services that are utilized District Wide including district online payment system,
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-530010-XXXXX, Contract Services	armored car services, professional printing services, physicals and drug testing,
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-530020-XXXX, Legal Fees	moving services, charter bus services, services purchased from charter schools, legal
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-530030-XXXX, Base Legal Fees	fees, transfers to other funds, warehouse supplemental delivery services, insurance
	XXXX-XXXX-XXXX-XXXX-XXXXX-XX-559410-XXXX, Services Purchased from	claims handling systems, insurance broker/insurance benefits services, self insurance
	Charter Schools	litigation fees, salary/benefits services
	XXXX-XXXX-XXXX-XXXX-XXXX-XX-XX-559510-XXXX, Other Purchased Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XX-589020-XXXX, Self Insurance Service/Fees	
	XXXX-XXXX-XXXX-XXXX-XXXX-XX-589030-XXXX, Self Insurance Litigation	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXX-XX-593010-XXXX, Transfers to Other Funds	
		1