



**COBB COUNTY
SCHOOL DISTRICT**

**ONE TEAM
ONE GOAL
STUDENT SUCCESS**

Empowering Dreams for the Future

POPULAR REPORT

**FISCAL YEAR
2015 - 2016**

**COBB COUNTY SCHOOL DISTRICT
MARIETTA, GEORGIA**



FY2016

BUDGET MESSAGE

COBB COUNTY SCHOOL DISTRICT

MR. CHRISTOPHER RAGSDALE –SUPERINTENDENT

May 1, 2015

Dear Cobb County Citizens,

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. We have updated the Popular Report, a report to explain in simple terms the complexity of the school system's budget. Our budget reflects the priorities of our District and the community as a whole. Understanding our budget is essential as we work together as *One Team* with *One Goal* to achieve *Student Success*.

There are two primary revenue sources for the District: State of Georgia Quality Basic Education (QBE) revenue and local property tax revenue.

State of Georgia Quality Basic Education (QBE) Revenue

The State of Georgia provides approximately 50.44% of Cobb's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Control of this revenue is assured through verification of student population counts which are conducted throughout the school year.

Local Property Tax Revenue

Local Property Tax Revenue generates approximately 49.08% of Cobb's revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year. Taxpayers in Cobb have enjoyed some of the lowest taxes in Metro Atlanta during this time period. Cobb has concentrated on expenditure control each year to balance the budget. Special efforts were made to minimize the effect of these expenditure reductions on the classroom. The school district continues to face major challenges in the next several years, which must be addressed now in order for funds to be available to support our students and teachers.

After several years of economic downturn, CCSD is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. Governor Nathan Deal's State Budget shrinks the District's austerity reduction and increases QBE funding for student growth. Cobb's Tax Assessor has predicted that the local property tax digest will increase by 6.75%. With these improvements in the District's revenue and many hours of work by the Board and Administration, the Cobb County Board of Education has approved the Tentative Budget for Fiscal Year 2016.



Cobb County School District FY2016 Budget

Message from the Superintendent

The FY2016 General Fund Budget includes \$924,876,857 in revenue and \$944,876,857 in expenditures. The budget is based on a predicted enrollment of 111,751 (including Charter, Pre-K and Devereux) students. Major highlights of the FY2016 Budget include:

- A 4% Raise for All Employees
- An additional 100 Classroom Teachers
- Full Step for all Eligible Employees
- 180 Day School Year

The preparation of the FY2016 Budget has required input from all levels of the organization. The following information presents the highlights for all major fund groupings recorded as part of the Cobb County School District budget plan for FY2016.

As stewards of taxpayer dollars, we have carefully and responsibly prepared the FY2016 Tentative Budget. The Tentative Budget reflects the mission of the Cobb County School District to provide teaching and other appropriate educational services. The mandates for improving education services coupled with the large student population place significant challenges upon the budget to maintain spending controls. The Tentative Budget is a prudent plan that balances the many needs of our students with the economic realities of our community.

Regards,



Christopher Ragsdale
Superintendent



General Fund Budget Development Highlights

Summary and Comments Regarding the Development of the FY2016 Budget

The development of the FY2016 Budget is a planned, orderly process, which prioritizes budget requests using available resources. The budget process includes the estimation of revenues to fund the necessary operating expenditures of the School District. Decisions on the appropriation of funds were made after input was received from individuals from inside and outside the school system. All the technical aspects and tasks of budget development are assigned to responsible employees of the system to ensure that accounts, programs and services are reviewed, analyzed and comply with System Strategic Values (Achievement, Integrity, Creative/Innovation, and Accountability).

The district's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the district in a better financial position than many had anticipated. As a result, the district plans to use \$20.0 million in revenue reserve to offset the shortfall in revenue.

Each school district functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2016 system-wide school district staffing estimates and requirements were also reviewed as part of the budget balancing process. Administration evaluated and prioritized school district budget balancing ideas.

The Board met several times and tentatively approved the FY2016 Budget on April 30, 2015. The Board will hold a public hearing for the budget on May 14, 2015, and approve the Final Budget on May 28, 2015. Prior to the public hearing, the FY2016 Tentative Budget was made available on the Internet for public review at address:
<http://www.cobbk12.org/centraloffice/finance/budget.aspx>.



General Fund Budget Development Highlights

FY2016 Millage Rate Remains 18.9 mills

Millage Type	FY2015	Change	FY2016
<i>General Fund</i>	18.90	0.00	18.90
<i>Debt Service Fund</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.90	0.00	18.90

The Cobb County School District has remained debt free since the last principle and interest payment was made on January 31, 2007.



General Fund Budget Development Highlights

FY2016 Board of Education Tentative General Fund Budget

FY2016 Projected Revenue	\$924,876,857
FY2016 Projected Expenditures	\$944,876,857
	<hr/>
Difference	\$(20,000,000)

The \$20 million difference between revenues and expenditures will be addressed with reserve fund balance.



General Fund Budget Development Highlights

FY2016 Salary Explanation

FY2016 Tentative Budget:

Salaries	\$631,995,675	
Fringe Benefits	\$226,218,492	
	<hr/>	
Total Compensation	\$858,214,167	= 91%
/Total Expenditures	\$944,876,857	

91% of the CCSD Budget is comprised of Salaries and Fringe Benefits



General Fund Budget Development Highlights

Major General Fund FY2016 Revenue Categories

Revenue Type	FY2016 Budget	Comments
Local Revenue		
Property Tax Revenue	\$388,330,923	6.75% Projected Digest Increase; 99.0% Collection Rate; 1.6% Cobb Collection Fee Note: Tax Assessor's Property Digest Growth estimate: 6.75%
Property Tag Revenue (Ad Valorem & TAVT)	\$46,148,522	Property tax collected for registering and titling motor vehicles. Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$2,810,069	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$8,096,981	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$3,716,218	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,148,262	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$496,059	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$1,657	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$914,254	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$409,469	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$9,620	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$431,176	Budget based on cell tower agreements
Local Revenue – Other	\$560,677	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$666,321	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$122,881	Budget based on projected actual
State Revenue		
Miscellaneous State Grants	\$4,324,949	Revenue received from State Grants
State QBE Revenue	\$462,180,062	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalent (FTE) counts.
Federal Revenue		
Indirect Cost Revenue	\$2,812,951	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$952,806	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$400,000	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	\$300,000	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
Total Revenue	\$924,876,857	



General Fund Budget Development Highlights

Major General Fund FY2016 Expenditure Categories

Expenditure Type	FY2016 Budget	Comments
FY2015 Revised Budget	\$900,243,511	
FY2016 Expenditure Changes		
	\$7,398,726	FY2015 General Fund Expenditure Budget Adjustments
	\$28,000,000	4% Raise for All Eligible Employees
	\$7,500,000	Increase Classroom Teachers
	(\$1,239,726)	FY2015 One-Time Expenditures
	\$3,659,000	1% Salary Restoration from FY15 (Portion of 1% Restoration fro July to December)
	\$9,000,000	FY2016 Salary Step for Eligible Employees
	\$5,901,421	Increase in Teacher Retirement Cost from 13.15% to 14.27%
	(\$3,000,000)	Certified Healthcare Adjustment
	\$1,049,134	Salary Competitiveness Adjustments
	\$1,690,000	Transfer Special Student Service Positions to School Based Leadership
	(\$4,354,406)	Decrease Utilities
	(\$2,749)	Adjust Transfers to Other Funds (Public Safety and Adult High School)
	(\$353,287)	Adjust Cell Tower Expenditure Budget to Contract Schedule
	\$486,498	Adjust Expenditures for Miscellaneous Grants
	(\$20,000,000)	Expenditure Lapse
	\$175,027	School and School Support Budget Input
	\$5,115,870	Increase in Classified Health Insurance
	\$500,000	SLO Administration
	\$100,000	Formative Assessment Development and Maintenance
	\$2,000,000	Universal Diagnostic/Digital Intervention – Reading and Math
	\$199,799	Ombudsman Contract
	\$180,000	Add 2 Custodial Positions and Supplies based on Increase in Square Footage
	\$200,000	Add 2 Preventative Maintenance Crew Positions and Supplies
	\$284,039	Increase All Elementary School Bookkeepers to Full-Time Positions
	\$144,000	Add 3 Public Safety Campus Officers
Total Expenditures	\$944,876,857	



General Fund Budget Development Highlights

Fund Balance Reserve and Budget Summary

Funds Reserved from Prior Year	FY2016 Budget	Comments
Utilize Fund Balance Reserve	\$20,000,000	One Time Funding Source
Total Fund Balance Reserve	\$20,000,000	

Budget Summary	FY2016 Budget
Budgeted Revenue	\$924,876,857
Budgeted Expenditures	\$944,876,857
Difference	(\$20,000,000)
Funds Reserved from Prior Year	\$20,000,000
Total Balanced Budget	\$0



General Fund Budget Development Highlights

Debt Service, Special Revenue and Internal Service Fund Highlights

The **Debt Service Fund** was established to track the accumulation of funds to pay long term debt. In the past, school buildings were funded through the use of bond issues and repayment of these bonds occurred by establishing a debt service millage rate. In January 2007, the District made the final principal and interest payments associated with all outstanding bond debt. A balance of \$395,859 remains in this fund. The Board of Education chose to designate this balance to provide solutions for improving student information systems.

The primary purpose of **Special Revenue Funds** is to account for federal, state, and local programs. Special Revenue Funds comprise a small percentage of the total budget. The District has developed budgets for these funds which include the latest budget information available at this time. In many cases, final federal allocations for the year are not currently available; therefore, federal/state budgets for next year are based on current levels of funding. Selected Special Revenue funds highlights are as follows:

- **School Nutrition Fund** – This program provides meals to students during the school day. Adult/Guest prices will increase by \$.25 per meal for the FY2016 school year. (Student Breakfasts - \$1.25 Student Lunches - Elementary School \$2.15, Middle School \$2.30, High School \$2.40; Adult Breakfast \$1.75 and Adult Lunch \$3.25; Guest Breakfast \$1.75 and Guest Lunch \$3.50)
- **After School Program Fund** - This program utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 P.M. There is no increase in the daily rate for this program for the FY2016 school year. The FY2016 rate is \$7.00 per day with a \$10.00 registration fee.
- **Public Safety Fund** - This safety program is funded by a General Fund transfer and parking decals sold to students which pays for security guards who serve as traffic and safety officers at schools. For FY2016, parking decals are \$50 per semester.

Internal Service Funds are used in the District to account for the financing of goods or services provided by one department to other departments in the school district. This grouping of funds include: Unemployment, Self-Insurance, County Wide Building, Purchasing/Warehouse and Flexible Benefits.



CCSD General Information

The Cobb County School District is the second largest school system in Georgia and the 24th largest in the United States. The kindergarten through 12th grade student population is 111,751. Parental and community involvement is a hallmark in the District, as demonstrated by 100% PTA participation in many schools with local and system-wide school councils and Partners in Education Program in every school. Currently, substitute teachers receive \$80 per day and supply teachers receive \$101 per day.

Cobb History - Cobb County, Georgia was officially organized in 1832 and named in honor of Thomas Willis Cobb who was a U.S. representative, U.S. senator and Supreme Court judge. The county was created from its neighboring county, Cherokee, by an act of the General Assembly. A railroad from Marthasville (now Atlanta) to Chattanooga was completed in 1850. This railroad line was the first route from the South to the West and Cobb County flourished due to a depot in Marietta. During the Civil War, Cobb County was used as a base of operations by General Sherman. After the war, Cobb County suffered due to a depressed farm economy and low-wage industries. The county was transformed in 1942 when Bell Aircraft opened an assembly plant to build B-29 bombers. The Bell Aircraft facility is now the home of Lockheed-Martin Aeronautical Systems Company. Since World War II, Cobb County's population has grown steadily. As newcomers flocked to the county, the population became more diverse. Less than half of Cobb's residents are native Georgians.



Location - Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 717,190 residents. Many national firms are well represented in Cobb County, as are a growing number of international businesses. Cobb County covers 340 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.

Board of Education and

Administration -The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. The Board of Education appoints the Superintendent who is responsible for administering the school district, making recommendations to the Board and enforcing Board policies. The Administrative Divisions are Chief of Staff, Academics, Operational Support, Human Resources, Leadership and Learning, Accountability and Research, Technology and Financial Services.

Personnel -Cobb County School District is the second largest employer in Cobb County. Current salaries range from \$39,347 for a beginning teacher with a Bachelor's degree to \$82,908 for a teacher with 30 years of experience and a Doctorate degree.



General Fund Budget Preparation

Budget Process Summary and Assumptions

The budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the District on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the seven members of the local Board of Education prior to June 30 for legal adoption.

The Superintendent and Staff meet to develop a proposed balanced budget for submission to the Board of Education. Budget sessions with the Board and an official public budget meeting are conducted. Following the public hearing, the Board legally adopts the budget. The budget is prepared according to the Georgia Department of Education (GDOE) format and submitted for formal approval. The GDOE generally approves the budget in November; however, school districts are permitted to expend funds on a conditional basis until final State approval is received.

The local Board of Education may legally amend the budget at any time during the year, but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the state functional series level. No public funds may be expended until the local Board has approved the budget. The District prepares the budget on a modified accrual basis whereby revenues are generally recognized when susceptible to accrual and expenditures are recognized when related fund liability is incurred. Federal and state grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues prior to receipt for budgetary purposes.

Budget Assumptions

Enrollment - The enrollment projections for the coming school year were obtained from State of Georgia DOE FTE Counts.

Personnel Allotments - The teacher, paraprofessional, counselor, media specialist, principal, assistant principal, clerical needs and other school positions are determined based on the full-time equivalent (FTE) count data and personnel allotment formulas.

Salary Adjustments - Salary adjustments are recommended by the Superintendent and Executive Cabinet.

Program Evaluation - New programs and continued programs are recommended for consideration in the proposed budget and are considered based on their contribution to district-wide and school-level objectives.

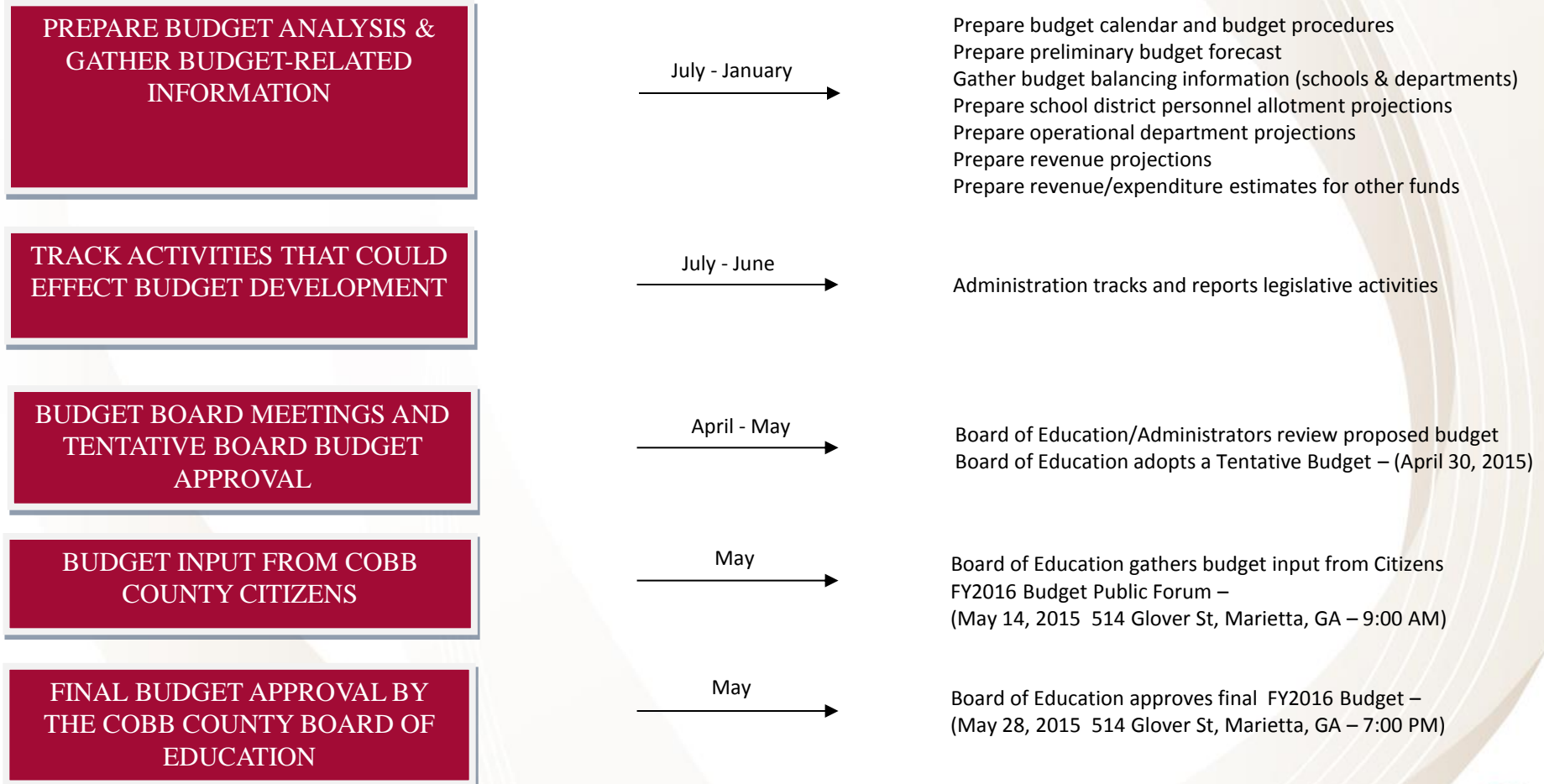
Equipment - Furniture, computers and other equipment accounts were continued at the previous year level.



General Fund Budget Preparation

FY2016 Budget Development Calendar

The budget is developed each year utilizing a budget calendar. The development and utilization of a calendar helps to ensure a planned, organized sequence of events. The process spans a timeframe of July through June. A detailed listing of all events can be referenced on the Budget Department website at: <http://www.cobbk12.org/finance/budget.aspx>. The following chart summarizes the major steps included in the overall budget process:



General Fund Revenue

FY 2016

Federal
\$4,465,757
0.48%

Total Revenue
\$924,876,857

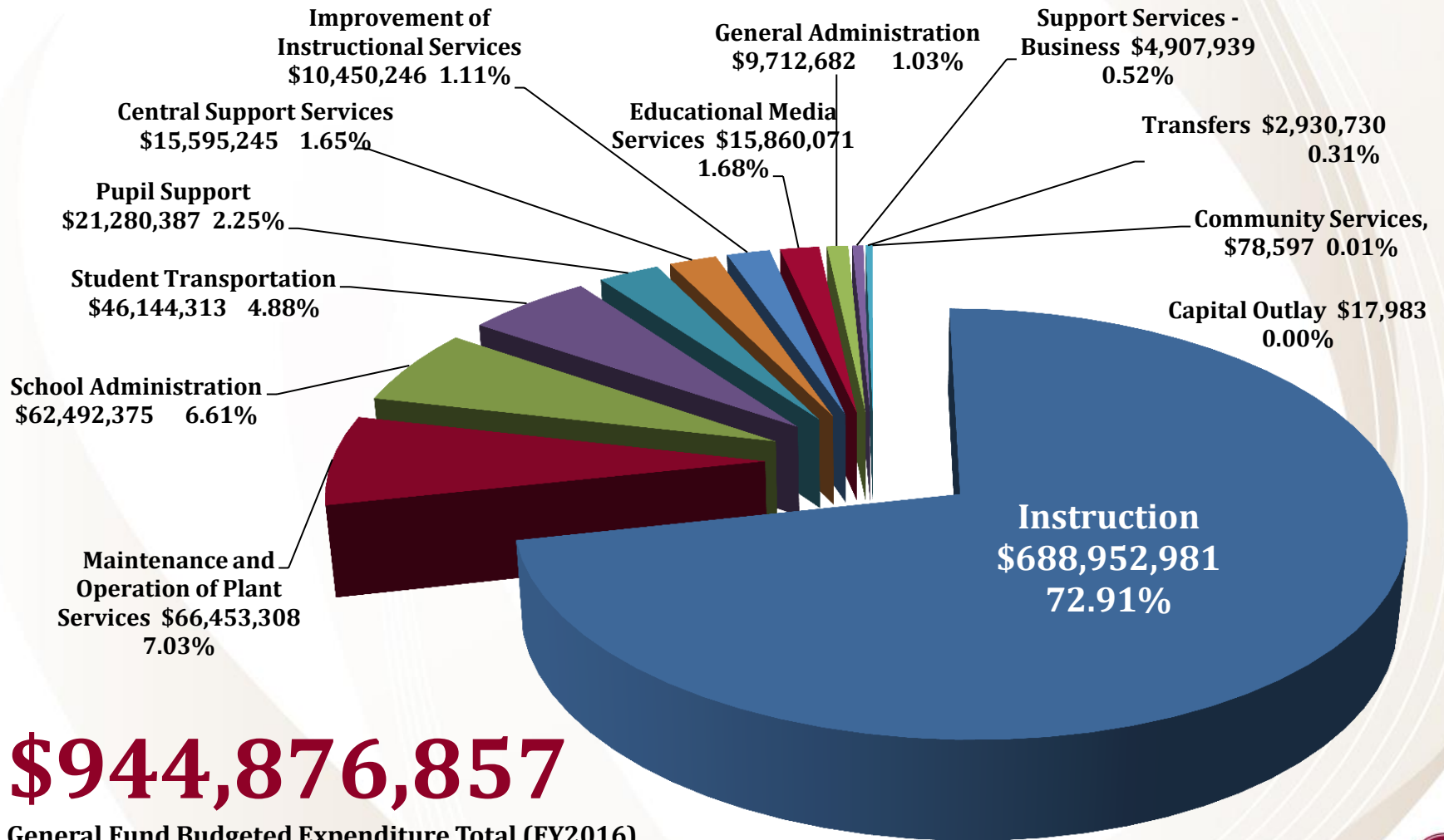
Local/Transfer
\$453,906,089
49.08%

State
\$466,505,011
50.44%



General Fund Expenditures

FY 2016



General Fund Analysis of Function Groups

Function Group	FY2016 Positions	FY2016 Tentative Budget	Function Description
Instruction	8,711.67	\$688,952,981	<p>Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.</p>
Pupil Support Services	222.87	\$21,280,387	<p>Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.</p>
Improvement of Instructional Services	69.62	\$10,450,246	<p>Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.</p>



General Fund Analysis of Function Groups

Function Group	FY2016 Positions	FY2016 Tentative Budget	Function Description
Educational Media	212.10	\$15,860,071	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
General Administration	45.75	\$9,712,682	Activities concerned with establishing and administering policy for operating the District. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
School Administration	888.50	\$62,492,375	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.



General Fund Analysis of Function Groups

Function Group	FY2016 Positions	FY2016 Tentative Budget	Function Description
Support Services - Business	50.70	\$4,907,939	Activities concerned with the fiscal operation of the district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
Maintenance & Operations	771.85	\$66,453,308	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
Student Transportation Service	984.00	\$46,144,313	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.



General Fund Analysis of Function Groups

Function Group	FY2016 Positions	FY2016 Tentative Budget	Function Description
Central Support Services	119.00	\$15,595,245	Central office activities, other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
Community Services	1.00	\$78,597	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
Capital Outlay	0.00	\$17,983	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.



General Fund Transfers to Other Funds

Transactions that withdraw assets from one fund and record them in another fund. This function represents General Fund Support for selected Board Approved Programs and Activities.

Fund	Fund/ Object Code	FY2016 Tentative Budget	Fund Description
Public Safety	0554/ 9301	\$868,225	The CCSD maintains a Safety and Security Fund to ensure student safety. Each high and middle school has a campus officer. While the cost of this operation is significantly funded via the sale of student parking decals and traffic citations, the General Fund still subsidizes this program.
Adult High School	0556/ 9301	\$204,211	Adults 16 years of age and older, who are not enrolled in a regular high school, may enroll in free adult education classes to improve their basic educational skills and work toward high school completion. Cobb County residents may elect to complete the 18 units required to receive an adult high school diploma or prepare for and take the GED test. Both programs provide high school graduation credentials to the student.
County Wide Building	0351/ 9301	\$400,000	The CCSD maintains a County Wide Building Fund to manage expenses related to the relocation of portables including site rehabilitation on school campuses.
Self-Insurance	0692/ 9301	\$444,862	The CCSD maintains a self-insurance program for workers compensation, general liability and automobiles.
Purchasing/ Warehouse	0696/ 9301	\$1,013,432	The CCSD maintains a separate fund which provides purchasing and warehouse services for the District.
Total		\$2,930,730	



General Fund – State Revenue

The State of Georgia contributes approximately 50.44% of the Cobb County School System's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

FTE Count X Program Weight X Base Amount X Training & Experience Factor - Local Five Mill Share

FTE (Full-Time Equivalent) Count - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. Cobb County reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in study hall, student/classroom mentor, non-credit courses, etc. may not be counted for the portion of the day that they attend these programs.

Program Weight - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2015 Program Weights (FY2016 is not available):

Programs	Weights	Per FTE Cost
Kindergarten	1.6519	\$4,037.22
Kindergarten EIP	2.0363	\$4,976.73
Grades 1-3	1.2853	\$3,141.23
Grades 1-3 EIP	1.7941	\$4,384.71
Grades 4-5	1.0356	\$2,531.06
Grades 4-5 EIP	1.7877	\$4,369.23
Grades 6-8	1.0279	\$2,512.11
Middle School	1.1313	\$2,764.86
Grades 9-12	1.000	\$2,443.99

Programs	Weights	Per FTE Cost
CTAE	1.1912	\$2,911.35
Remedial	1.3092	\$3,199.67
Alternative	1.4717	\$3,596.84
Special Ed Cat I	2.3810	\$5,819.13
Special Ed Cat II	2.7903	\$6,819.44
Special Ed Cat III	3.5520	\$8,680.97
Special Ed Cat IV	5.7555	\$14,066.49
Special Ed Cat V	2.4520	\$5,992.59
Gifted	1.6597	\$4,056.28
ESOL Program	2.5068	\$6,126.63



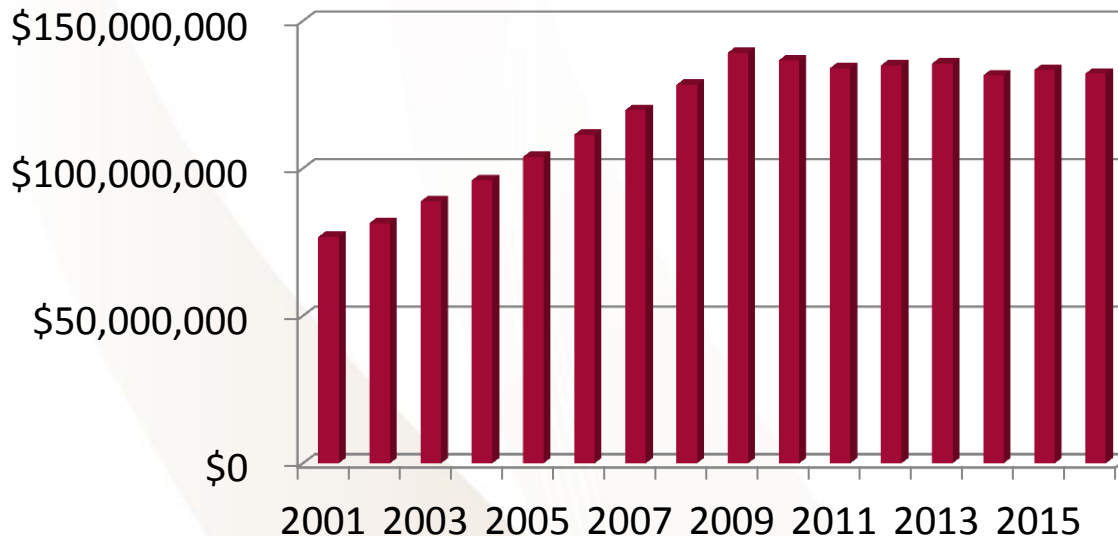
General Fund – State Revenue

Base Amount - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2016 is \$2,443.99 per student.

Training & Experience - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

Local Five Mill Share - The Local Share for each school system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share Amount. Cobb County's Local Share contributions have risen sharply over the last decade. The graph below represents the funding deducted from the State revenue earned by the CCSD.

CCSD QBE Mandated Local Five Mill Share



Year	Local Share
2001	\$76,766,302
2002	\$81,438,049
2003	\$88,827,699
2004	\$95,996,050
2005	\$130,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,629
2015	\$133,378,963
2016	\$132,140,110



General Fund – Local Revenue

Local Revenue contributes approximately 49.08% of the Cobb County School System's Revenue. The major local revenue streams are as follows:

Property Taxes - Taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2016 Property Tax revenue is based on a current millage levy of 18.9 mills. The following are FY2015 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$206,700 home:

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.640	0.100	\$1,145
Cobb	\$10,000	18.900	0.000	\$1,374
Dekalb	\$12,500	23.980	0.000	\$1,683
Fulton	\$2,000	18.502	0.000	\$1,493
Gwinnett	\$4,000	19.800	2.050	\$1,719

Based on FY2015 (2014 Digest) millage rates adopted by Metro Atlanta school districts.

School Tax Calculation – The following example illustrates how FY2016 CCSD school taxes are calculated for a home valued at \$206,700:

\$206,700	<i>House assessed at Fair Market Value</i>
X .40	<i>40% Assessment Rate</i>
\$82,680	<i>Assessed Value for Tax Purposes</i>
<u>(\$10,000)</u>	<i>Homestead Exemption</i>
\$72,680	<i>Tax Base for Property Tax</i>
X 18.90	<i>Millage Rate</i>
\$1,374	<i>General Fund School Taxes</i>



Capital Projects – County Wide Building Fund

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

Where the Money Comes From

Source Categories

Local Sources

\$402,000

State Sources

 \$0

Total Current Sources

\$402,000

FY2016 Approved Budget

How the Money Is Spent

Spending Categories

Capital Projects

\$595,000

Transfers

 \$0

Total Spending

\$595,000



Debt Service Fund

Debt Service Fund – The Debt Service Fund was established to track the accumulation of funds to pay long term debt. In the past, school buildings were funded through the use of bond issues and repayment of these bonds occurred by establishing a debt service millage rate. The Cobb County School District was debt free at the end of FY2007. Specifically, the last principal and interest payment was made on January 31, 2007. A balance of \$395,859 remains in the fund. The Board of Education chose to designate this balance to provide solutions for improving student information systems.

Where the Money Comes From

Source Categories

Local Sources

 \$0

Total Current Sources

\$0

FY2016 Approved Budget

How the Money Is Spent

Spending Categories

Interest

\$0

Principle

\$0

Transfers

 \$0

Total Spending

\$0



Special Revenue Funds

Special Revenue Funds — The primary purpose of Special Revenue Funds is to account for Federal, State, and Local funded programs. Federal and State Programs are budgeted at the previous year's level of funding and may be adjusted when the actual funding level is approved. Local Funds are programs funded locally through fees and tuition and are self-supporting.

Fund	Fund Name	Description	FY2016 Budgeted Expenditures
402	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas.	\$22,342,362
404	IDEA	Provides direct and related support services for handicapped children.	\$19,241,953
406	Vocational Grant	Provides career training and opportunities to students.	\$698,531
414	Title II-A	Provides grants for teacher training to upgrade skills in science and mathematics areas.	\$1,796,600
432	Homeless Grant	Provides education services to homeless children.	\$52,847
460	Title III	Limited English Proficient	\$1,278,905
462	Title IV	21 st Century – Acworth ES, Baker ES, Barber MS, Campbell HS	\$601,594
478	USDA Fruit & Vegetable	Provides students with nutritious snacks during the school day.	\$23,134
510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.	\$1,055,100
532	Psycho Education	Provides students identified as severely emotionally disturbed with an appropriate education.	\$5,738,357
549	Donations	Funds donated to the school system for specific purposes by individuals or corporations.	\$0



Special Revenue Funds

Fund	Fund Name	Description	FY2016 Budgeted Expenditures
550	Facility Use	Organizes the rental of school facilities during non-instructional hours.	\$812,030
551	After School Program	Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 PM.	\$8,602,181
552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.	\$389,940
553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.	\$725,123
554	Public Safety	Program is funded by parking decals sold to students to pay for the campus police officers for the schools.	\$1,328,225
556	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 towards high school completion.	\$290,635
557	Artists At School	Provides local artist compensation for workshops held in the schools.	\$2,600
580	Miscellaneous Grants	Compilation of several State grants.	\$15,000
600	School Nutrition	Provides breakfast and lunch to students during the school day.	\$56,229,998



Special Revenue Funds

Where the Money Comes From

Source Categories

Local Sources	\$30,334,261
State Sources	\$7,021,923
Federal Sources	\$80,183,070
Transfers	<u>\$1,072,436</u>
Total Current Sources	\$118,611,690

FY2016 Approved Budget

How the Money Is Spent

Spending Categories

Instruction	\$20,819,464
Pupil Support Services	\$6,187,282
Improvement of Instructional Services	\$19,730,738
Educational Media Services	\$9,690
General Administration	\$1,325,116
School Administration	\$25,704
Federal Grant Administration	\$984,732
Support Services – Business	\$23,867
Maintenance and Operation	\$1,444,861
Student Transportation	\$1,879,298
Central Support Services	\$0
Other Support Services	\$2,678,220
School Nutrition	\$56,253,756
Community Services	\$9,900,787
Capital Outlay	<u>\$0</u>
Total Spending	\$121,263,515



Internal Service Funds

Internal Service Funds – School boards are frequently faced with needs which require a decision either to secure goods or services from a source outside of the school system or to produce the goods or provide the services themselves. Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the school district. Internal Service Funds are intended to be self-supporting but they are not intended to accumulate profits. Income for the Internal Service Fund consists of revenue from each of the school district's departments equal to the cost of goods provided or for services rendered to the department(s). The Fund may add a small charge to create a reasonable cushion to absorb unforeseen costs or losses. The Internal Service Fund replenishes its capital equipment and fund balance by billing the departments and funds for services rendered or with a materials surcharge.

Fund	Fund Name	Description	FY2016 Budgeted Expenditures
691	Unemployment	Accounts for the cost of compensations for unemployment for previous employees.	\$300,000
692	Self Insurance	Cobb County School District has elected to self-insure in certain areas of liability.	\$6,259,861
696	Purchasing/Warehouse	Established to account for the system-wide Purchasing and Warehouse functions of the Cobb County School District.	\$1,508,102
697	Flexible Benefits	Provides for tax-free medical and child care payments.	\$98,307



Internal Service Fund

Where the Money Comes From

Source Categories

Local Sources

\$6,707,976

Transfers

\$1,458,294

Total Current Sources

\$8,166,270

How the Money Is Spent

Spending Categories

Support Services - Business

\$8,166,270

Total Spending

\$8,166,270

FY2016 Approved Budget



All Funds Summary

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
Revenues:						
Local Revenue	\$453,783,208	\$30,334,261	\$0	\$2,000	\$6,707,976	\$490,827,445
State Revenue	\$466,505,011	\$7,021,923	\$0	\$0	\$0	\$473,526,934
Federal Revenue	\$4,465,757	\$80,183,070	\$0	\$0	\$0	\$84,648,827
Transfer Revenue	\$122,881	\$1,072,436	\$0	\$400,000	\$1,458,294	\$3,053,611
Total Revenue	\$924,876,857	\$118,611,690	\$0	\$402,000	\$8,166,270	\$1,052,056,817
Utilize Fund Balance	\$20,000,000	\$2,651,825	\$0	\$193,000	\$0	\$22,844,825
Total Resources	\$944,876,857	\$121,263,515	\$0	\$595,000	\$8,166,270	\$1,074,901,642
Appropriations:						
Instruction	\$688,952,981	\$20,819,464	\$0	\$0	\$0	\$709,772,445
Pupil Support Services	\$21,280,387	\$6,187,282	\$0	\$0	\$0	\$27,467,669
Improvement of Instructional Services	\$10,450,246	\$19,730,738	\$0	\$0	\$0	\$30,180,984
Educational Media Services	\$15,860,071	\$9,690	\$0	\$0	\$0	\$15,869,761
Federal Grant Administration	\$0	\$984,732	\$0	\$0	\$0	\$984,732
General Administration	\$9,712,682	\$1,325,116	\$0	\$0	\$0	\$11,037,798
School Administration	\$62,492,375	\$25,704	\$0	\$0	\$0	\$62,518,079
Support Services - Business	\$4,907,939	\$23,867	\$0	\$0	\$8,166,270	\$13,098,076
Maintenance and Operation of Plant Service	\$66,453,308	\$1,444,861	\$0	\$0	\$0	\$67,898,169
Student Transportation	\$46,144,313	\$1,879,298	\$0	\$0	\$0	\$48,023,611
Central Support Services	\$15,595,245	\$0	\$0	\$0	\$0	\$15,595,245
Other Support Services	\$0	\$2,678,220	\$0	\$0	\$0	\$2,678,220
School Nutrition	\$0	\$56,253,756	\$0	\$0	\$0	\$56,253,756
Community Services	\$78,597	\$9,900,787	\$0	\$0	\$0	\$9,979,384
Capital Outlay	\$17,983	\$0	\$0	\$595,000	\$0	\$612,983
Transfers	\$2,930,730	\$0	\$0	\$0	\$0	\$2,930,730
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$944,876,857	\$121,263,515	\$0	\$595,000	\$8,166,270	\$1,074,901,642

A public forum on the Tentative Budget will be held on May 14, 2015 at 9:00 AM. The FY2016 Budget is scheduled for final adoption by the CCSD Board on May 28, 2015 at 7:00 PM. All meetings are conducted at the Cobb County Board of Education, 514 Glover Street, Marietta, Georgia. A copy of the budget is available on the web at <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.



CCSD Personnel

The Cobb County School District is an extremely labor-intensive organization, as is any school district in our country. The Cobb County School District is the second largest school district in Georgia and the largest employer in Cobb County. The District has thousands of employees who provide a positive educational experience for all Cobb County students.

The following pages present a listing of all employee groups within the Cobb County School District for the General and Other Funds. This listing provides an idea of just how diverse the employee population must be in order to operate all activities in an effective way.

**ONE TEAM
ONE GOAL
STUDENT SUCCESS**



CCSD Personnel – General Fund

Instructional School Positions	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget
Kindergarten Teachers	333.00	318.00	351.00	365.00	379.00
Kindergarten EIP	198.50	159.00	116.00	100.50	106.00
Grades 1-3	1,055.00	967.00	984.00	1,018.00	1,069.00
Grades 1-3 EIP	260.00	255.00	249.00	234.00	235.50
Grades 4-5	564.00	535.00	554.00	557.00	587.00
Grades 4-5 EIP	149.50	133.50	107.50	124.00	130.50
Grades 4-5 Fine Art, Orchestra	2.00	1.00	0.00	0.00	0.00
Elementary Specialists	212.00	207.00	209.50	212.00	227.50
Grades 6-8	824.50	766.00	754.00	783.50	813.00
Grades 9-12/Alternative	1,047.00	970.50	960.00	996.00	1,050.50
Virtual Learning Teachers	0.00	0.00	13.00	13.00	13.00
Career & Technology	117.00	117.00	117.00	128.50	124.00
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.00	31.00	31.00	31.50	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	234.00	242.16	184.00	447.71	145.87
Magnet Coordinators & Teachers	20.00	20.00	21.00	18.00	18.00
ESOL	214.30	213.50	213.50	162.50	180.50
Gifted	419.00	415.80	415.80	405.50	445.50
Remedial	98.00	105.50	105.50	111.00	131.00
ALT Program	0.00	0.00	0.00	0.00	0.00
Teachers for Student Mobility	0.00	0.00	0.00	0.00	0.00
Special Education Teachers	1,133.46	1,133.46	1,134.00	1,134.00	1,199.00
Preschool Special Education Teachers	79.50	79.50	79.50	79.50	79.50
Special Education Parapros	546.00	546.00	546.00	546.00	452.00
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00



Instructional School Positions	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget
Kindergarten Paraprofessionals	333.00	318.00	351.00	365.00	379.00
Other Instructional Paraprofessionals	267.00	249.10	249.60	229.60	230.60
Online Virtual Learning Parapros	0.00	0.00	13.00	16.00	16.00
Media Specialists	127.00	126.00	126.00	126.00	126.00
Contingency Staff - Classified	15.77	15.77	15.77	2.10	0.00
Total Instructional School Positions	8,486.53	8,130.79	8,106.67	8,411.91	8,375.47
Other School Support Positions					
Principals	112.00	109.00	108.00	108.00	109.00
Assistant Principals	160.00	157.00	158.00	204.00	207.00
Facility Supervisor	0.00	0.00	1.00	0.00	0.00
Assistant Administrators	34.50	32.00	37.00	0.00	0.00
Counselors (Elementary, Middle, High)	241.00	240.00	243.00	251.50	253.50
Middle School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
High School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	111.23	109.23	110.00	110.00	110.00
Local School Bookkeeper	-	-	-	99.25	109.50
Local School Clerical	350.64	344.71	351.49	255.50	268.00
Interpreters - ESOL/ Foreign Language	0.00	12.26	12.26	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians/Audiologists	7.30	7.30	7.30	7.30	7.30
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologists (SLP)	190.74	190.74	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Education Nurses	11.50	11.50	11.50	11.50	11.50
Special Ed School Based Leadership	0.00	0.00	0.00	0.00	85.00
School Nurses & Consulting Nurses	103.68	102.80	102.80	102.80	101.92
Hospital/Homebound	3.00	3.00	3.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00



Other School Support Positions	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget
Technology Specialists-Technology Dept.	67.00	67.00	68.00	68.00	68.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	31.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	37.00	40.00
Custodians	554.85	565.85	572.85	574.85	576.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	854.00	856.00	856.00	856.00	856.00
Maintenance	130.00	130.00	130.00	136.00	138.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3,159.39	3,168.34	3,190.89	3,233.65	3,353.52
Total Local School Positions	11,645.92	11,299.13	11,297.56	11,645.56	11,728.99
Central Office Support Positions					
Division 1 - Superintendent	8.50	14.50	18.50	23.00	24.50
Division 2 - Operations - Business Services	56.25	46.25	46.25	47.25	47.25
Division 2 - Operations - Human Resources	42.50	42.50	41.00	44.00	46.00
Division 3 - Technology	56.00	55.00	51.00	54.00	61.00
Division 4 - Academics -Teaching & Learning	50.14	75.57	73.57	56.98	57.98
Division 4 - Academics-Special Student Services	31.45	31.45	29.50	29.50	15.50
Division 4 - Accountability & Research	15.00	0.00	0.00	25.14	26.14
Division 5 - Leadership & Learning	28.50	20.67	16.17	16.50	19.00
Division 6 - Financial Services	46.70	49.70	45.70	46.70	50.70
Total Central Office Support Positions	335.04	335.64	321.69	343.07	348.07
GRAND TOTAL --General Fund Positions	11,980.96	11,634.77	11,619.25	11,988.63	12,077.06



CCSD Personnel – Other Funds

Other Funds Positions	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget
Title I	157.14	222.66	225.89	207.00	207.00
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	362.58	362.84	287.65	287.15	287.15
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II -A	2.50	2.50	2.99	9.97	9.97
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	23.39	8.41	11.81	11.81	11.81
Title IV	0.00	2.50	2.50	2.00	2.00
Adult Education	4.20	8.10	8.10	7.50	7.50
Psycho-Educational Centers	61.49	61.49	60.52	56.72	56.72
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	3.10	3.10
Tuition School	1.16	1.16	1.16	1.16	1.16
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	3.50	3.50
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition	1,214.00	1,214.00	1,215.00	1,217.00	1,217.00
Self-Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	16.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL - Other Funds Positions	1,878.56	1,935.76	1,867.22	1,852.41	1,852.41

