



A Community With A Passion For Learning

**COBB COUNTY SCHOOL DISTRICT
FY2015**

**BUDGET DEVELOPMENT
MANUAL**

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The Budget Development Manual was created to provide specific procedures for the development of the FY2015 Budget. The procedures and instructions in this manual are designed to assist all Budget Administrators as they review and prepare budget documents.

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COBB COUNTY
SCHOOL DISTRICT

FY2015 BUDGET INSTRUCTIONS

GENERAL FUND BUDGET PROCEDURES

All Departments will receive a Budget Administrator's Report (BAR BUD0331, see below) which summarizes all budget accounts for each agency within the division.

- A. Financial Services will prepare the draft of FY2015 Budgets for local school personnel allotments, local school supply allotments, central office personnel, departmental operating accounts, selected instructional programs, grants and revenue accounts.

Non-Recurring Items - One-time costs such as specific contracts and pilot projects will not be included in the Budget Worksheet accounts.

Salary Accounts - The salary accounts include FY2015 salary and step increase.

Prior Year Cuts - The decrease in operating expenses and any additional decreases made in previous years have been continued in the FY2015 Budget.

- B. All budgets for FY2015 are organized in terms of functions or program.

For FY2015, you are instructed to review and analyze each account on your BAR report. The Agency Supervisor should review EACH ACCOUNT. **Approve all accounts by signing the first page of the BAR report. Following your review, return the entire signed BAR report to the Budget Department by March 14, 2014.** Add/revise narrative as needed. Following your account review, the Budget Department will update the database to reflect any changes.

Report: BUD0331 v1.02			COBB COUNTY SCHOOL DISTRICT BUDGET ADMINISTRATOR'S REPORT (BAR)				Page 164 of 274	
Run Date: 2/10/2014 2:50:16PM								
Division: School Leadership								
Agency: 508 EXTENDED DAY								
Administrator:								
Account Code	Appr Unit	Description / Narrative	FY2015 Proposed Budget/ Positions	FY2014 Original Budget/ Positions	FY2014 Revised Budget	FY2013 Actual/ Positions	FY2012 Actual/ Positions	FY2011 Actual/ Positions
Fund: 0100								
Expense								
0100-508-1101-1043-1151	EXTENDED	Teacher Extended Day	\$1,069,184	\$1,069,184	\$1,069,184	\$1,013,947.74	\$848,316.96	\$545,551.34
0100-508-1101-1043-2101	EXTENDED	Group Health Insurance	\$0	\$0	\$0	\$127,367.86	\$80,168.58	\$76,895.49
0100-508-1101-1043-2102	EXTENDED	Life and LTD Insurance	\$0	\$0	\$0	\$210.51	\$176.46	\$843.01
0100-508-1101-1043-2201	EXTENDED	Social Security	\$66,289	\$66,289	\$66,289	\$59,221.06	\$49,442.01	\$32,468.07
0100-508-1101-1043-2211	EXTENDED	Fica Medicare	\$15,503	\$15,503	\$15,503	\$13,851.19	\$11,562.95	\$7,597.86
0100-508-1101-1043-2301	EXTENDED	Teacher Retirement	\$0	\$90,360	\$90,360	\$115,544.79	\$88,385.38	\$56,524.67
0100-508-1101-1043-2601	EXTENDED	Workers Compensation	\$3,421	\$3,528	\$3,528	\$3,549.66	\$2,964.26	\$1,986.76
	EXTENDED	Appropriation Unit Total	\$1,154,397	\$1,244,864	\$1,244,864	\$1,333,692.81	\$1,081,016.60	\$721,887.20
Fund: 0100								
		Total Revenue for Fund	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
		Total Expense for Fund	\$1,154,397	\$1,244,864	\$1,244,864	\$1,333,692.81	\$1,081,016.60	\$721,887.20
		Difference	\$-1,154,397	\$-1,244,864	\$-1,244,864	\$-1,333,692.81	\$-1,081,016.60	\$-721,887.20
		Total Positions for Fund	0.00	0.00	0.00	0.00	0.00	0.00
Agency: 508								
		Revenue Total for Agency	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
		Expense Total for Agency	\$1,154,397	\$1,244,864	\$1,244,864	\$1,333,692.81	\$1,081,016.60	\$721,887.20
		Difference	\$-1,154,397	\$-1,244,864	\$-1,244,864	\$-1,333,692.81	\$-1,081,016.60	\$-721,887.20
		Total Positions for Agency	0.00	0.00	0.00	0.00	0.00	0.00

FY2015 BUDGET INSTRUCTIONS

FEDERAL/STATE GRANTS BUDGET PROCEDURES

Each federal/state grant manager will review the plans for the next fiscal year budget and plan accordingly. All grants will be budgeted using the latest information available. If next year's grant information is not available, **THE CURRENT YEAR REVISED BUDGET AMOUNTS WILL BE REPLICATED AS NEXT YEAR'S PROPOSED BUDGET ON THE BUDGET ADMINISTRATOR'S REPORT** and will NOT include carryover. Carryover from the previous year will be added to the budget once the previous year is closed.

Expenditures will not be permitted until an approved grant line-item budget has been established. It is the responsibility of the grant manager to insure that expenditures are not made from line items that will not be included. Expenditure of budgeted items may occur only when:

1. The responsible State department approves a project proposal and/or project amendment.
2. The responsible grant manager submits appropriate budget adjustments.
3. The budget adjustments are processed by the Budget Department.

It is the grant manager's responsibility to insure that grant funds are not spent until the State or Federal government formally approves the grant. If a grant with positions will not continue, the grant administrator is responsible for determining how the position will be funded in the future.

For FY2015, you are instructed to review and analyze each account on your BAR report. **EACH ACCOUNT should be reviewed by the Agency Supervisor. Approve all accounts by signing the first page of the BAR report. Following your review, return the entire signed BAR report and documentation for your grant amount to the Budget Department by March 14, 2014.** Following your account review, the Budget Department will update the database to reflect any changes.

Report: BUD0331 v1.02			COBB COUNTY SCHOOL DISTRICT BUDGET ADMINISTRATOR'S REPORT (BAR)					Page 11 of 12
Run Date: 2/10/2014 3:06:50PM								
Division: Academics								
Agency: 481 ESOL PROGRAM								
Administrator:								
Account Code	Appr Unit	Description / Narrative	FY2015 Proposed Budget/ Positions	FY2014 Original Budget/ Positions	FY2014 Revised Budget	FY2013 Actual/ Positions	FY2012 Actual/ Positions	FY2011 Actual/ Positions
Fund: 0402								
Revenue								
0402-481-1762-4520		Federal Grants Ga Doe	\$23,229	\$23,229	\$23,229	\$9,081.94	\$18,373.39	\$31,818.14
		TITLE I MIGRANT ADVOCATE GRANT						
0402-481-8159-4520		Federal Grants Ga Doe	\$0	\$0	\$0	\$4,580.75	\$846.86	\$0.00
		Revenue Total	\$23,229	\$23,229	\$23,229	\$13,662.69	\$19,220.25	\$31,818.14
Expense								
0402-481-2100-8159-1910	MIG9	Other Administrative Personnel	\$0	\$0	\$0	\$0.00	\$604.37	\$0.00
0402-481-2100-8159-1991	MIG9	Other Salaries and Compensatio	\$0	\$0	\$0	\$3,417.84	\$0.00	\$0.00
0402-481-2100-8159-2101	MIG9	Group Health Insurance	\$0	\$0	\$0	\$401.58	\$112.01	\$0.00
0402-481-2100-8159-2102	MIG9	Life and LTD Insurance	\$0	\$0	\$0	\$1.11	\$0.00	\$0.00
0402-481-2100-8159-2201	MIG9	Social Security	\$0	\$0	\$0	\$1,989.77	\$48.23	\$0.00
0402-481-2100-8159-2211	MIG9	Fica Medicare	\$0	\$0	\$0	\$46.49	\$0.00	\$0.00
0402-481-2100-8159-2301	MIG9	Teacher Retirement	\$0	\$0	\$0	\$389.95	\$62.13	\$0.00
0402-481-2100-8159-2501	MIG9	Unemployment Comp	\$0	\$0	\$0	\$0.00	\$20.00	\$0.00
0402-481-2100-8159-2601	MIG9	Workers Compensation	\$0	\$0	\$0	\$11.96	\$2.12	\$0.00
0402-481-2210-8159-8102	MIG9	Registration	\$0	\$0	\$0	\$80.00	\$0.00	\$0.00
0402-481-2300-8159-8801	MIG9	Federal Indirect Cost Chgs	\$0	\$0	\$0	\$63.25	\$0.00	\$0.00
	MIG9	Appropriation Unit Total	\$0	\$0	\$0	\$4,580.75	\$846.86	\$0.00
0402-481-2100-1762-1910	MIGADVO	Other Administrative Personnel	\$9,497	\$9,497	\$9,497	\$-1,144.16	\$0.00	\$24,790.50
		POSITIONS	0.00	0.56		0.56		1.00
		(60)						
0402-481-2100-1762-1991	MIGADVO	Other Salaries and Compensatio	\$0	\$0	\$0	\$5,508.36	\$13,592.13	\$0.00
0402-481-2100-1762-2101	MIGADVO	Group Health Insurance	\$3,213	\$3,213	\$3,213	\$1,985.59	\$1,780.56	\$1,365.67
0402-481-2100-1762-2102	MIGADVO	Life and LTD Insurance	\$0	\$0	\$0	\$29.00	\$10.32	\$92.27
0402-481-2100-1762-2201	MIGADVO	Social Security	\$727	\$727	\$727	\$235.51	\$753.24	\$1,410.12
0402-481-2100-1762-2211	MIGADVO	Fica Medicare	\$0	\$0	\$0	\$55.07	\$176.14	\$329.79
0402-481-2100-1762-2301	MIGADVO	Teacher Retirement	\$1,135	\$1,135	\$1,135	\$558.82	\$1,410.23	\$2,613.81
0402-481-2100-1762-2501	MIGADVO	Unemployment Comp	\$0	\$0	\$0	\$0.00	\$0.00	\$250.00
0402-481-2100-1762-2601	MIGADVO	Workers Compensation	\$33	\$33	\$33	\$15.30	\$83.87	\$99.43
0402-481-2100-1762-5901	MIGADVO	Local Millage Reimb	\$3,995	\$3,995	\$3,995	\$992.13	\$174.98	\$99.50
0402-481-2100-1762-5804	MIGADVO	Emp Travel	\$0	\$0	\$0	\$483.02	\$133.20	\$0.00
0402-481-2100-1762-6101	MIGADVO	Supplies	\$1,600	\$1,600	\$1,600	\$95.72	\$464.84	\$0.00
0402-481-2210-1762-6101	MIGADVO	Supplies	\$500	\$500	\$500	\$148.75	\$0.00	\$0.00
0402-481-2210-1762-8102	MIGADVO	Registration	\$400	\$400	\$400	\$0.00	\$0.00	\$0.00
		NEW ACCOUNT FOR FY13						
0402-481-2300-1762-8801	MIGADVO	Federal Indirect Cost Chgs	\$229	\$229	\$229	\$89.03	\$253.68	\$776.05
0402-481-2700-1762-5191	MIGADVO	Student Transport Purch Other	\$500	\$500	\$500	\$29.80	\$24.00	\$0.00
0402-481-2700-1762-5952	MIGADVO	Field Trip Expenses	\$1,000	\$1,000	\$1,000	\$0.00	\$0.00	\$0.00
0402-481-2900-1762-5951	MIGADVO	Other Purchased Services	\$400	\$400	\$400	\$0.00	\$136.20	\$0.00
	MIGADVO	Appropriation Unit Total	\$23,229	\$23,229	\$23,229	\$9,081.94	\$18,373.39	\$31,818.14
		Appropriation Unit Total Positions	0.00	0.56		0.56	0.56	1.00

FY2015 BUDGET INSTRUCTIONS

SELF SUPPORTING/OTHER FUNDS BUDGET PROCEDURES

This section provides instructions for preparing budget worksheets for the following funds:

549 Donations	557 Artists at School
550 Facility Use	600 Food Services
551 After School Program	691 Unemployment
552 Performing Arts	692 Self-Insurance
553 Tuition School	694 Dental Insurance
554 Public Safety	696 Purchasing Warehouse
556 Adult High School	697 Flexible Benefits

All Budgets must estimate a surplus or must otherwise be balanced (revenue = expenditures). If expenditures are to be approved based upon anticipated revenue sources, then all sources of anticipated revenue must be identified. It is the responsibility of the Budget Administrator to appropriately estimate revenues and expenditures in order to have a balanced budget.

General Fund Supported Budgets

In cases where the General Fund contributes to another fund, Financial Services will budget the transfer of funds from the General Fund. No additional documentation is required if there is no change in the amount of General Fund Support.

For FY2015, you are instructed to review and analyze each account on your BAR report. **EACH ACCOUNT should be reviewed by the Agency Supervisor. Approve all accounts by signing the first page of the BAR report. Following your review, return the entire signed BAR report to the Budget Department by March 14, 2014.** Add/revise narrative as needed. Following your account review, the Budget Department will update the database to reflect any changes.

Report: BUD0331 v1.02			COBB COUNTY SCHOOL DISTRICT BUDGET ADMINISTRATOR'S REPORT (BAR)					Page 1 of 1
Run Date: 2/10/2014 3:11:23PM								
Division: Human Resources/Personnel								
Agency: 302 HR FLEXIBLE BENEFITS								
Administrator:								
Account Code	Appr Unit	Description / Narrative	FY2015 Proposed Budget/ Positions	FY2014 Original Budget/ Positions	FY2014 Revised Budget	FY2013 Actual/ Positions	FY2012 Actual/ Positions	FY2011 Actual/ Positions
Fund: 0697								
Revenue								
0697-302--9990--1970		Oper Rev Internl Svc & Enterpr	\$97,656	\$97,656	\$97,656	\$97,656.00	\$97,656.00	\$93,768.00
		FLEXIBLE BENEFITS OTHER REVENUE - EMPLOYERS SHARE OF SOCIAL SECURITY AND CAFETERIA PLAN						
Revenue Total			\$97,656	\$97,656	\$97,656	\$97,656.00	\$97,656.00	\$93,768.00
Expense								
0697-302-2590-6806-1421	FBS	Clerical	\$43,985	\$43,985	\$43,985	\$43,174.66	\$42,249.08	\$41,150.79
		POSITIONS	0.00	1.00		1.00	1.00	1.00
0697-302-2590-6806-2101	FBS	Group Health Insurance	\$3,000	\$3,000	\$3,000	\$5,354.40	\$3,454.40	\$2,397.00
0697-302-2590-6806-2102	FBS	Life and LTD Insurance	\$0	\$0	\$0	\$109.58	\$110.28	\$235.11
0697-302-2590-6806-2201	FBS	Social Security	\$2,727	\$2,727	\$2,727	\$2,065.40	\$2,103.77	\$2,148.54
0697-302-2590-6806-2211	FBS	Fica Medicare	\$636	\$638	\$638	\$483.05	\$492.02	\$502.47
0697-302-2590-6806-2301	FBS	Teacher Retirement	\$4,522	\$4,522	\$4,522	\$4,965.98	\$4,378.18	\$4,281.61
0697-302-2590-6806-2501	FBS	Unemployment Comp	\$20	\$20	\$20	\$20.00	\$20.00	\$250.00
0697-302-2590-6806-2601	FBS	Workers Compensation	\$154	\$154	\$154	\$151.15	\$147.84	\$152.13
0697-302-2590-6806-5301	FBS	Telephone Expenses	\$0	\$0	\$0	\$342.03	\$331.10	\$342.02
0697-302-2590-6806-6101	FBS	Supplies	\$42,610	\$42,610	\$42,610	\$0.00	\$0.00	\$0.00
FBS Appropriation Unit Total			\$97,656	\$97,656	\$97,656	\$56,666.25	\$53,286.67	\$51,459.67
Appropriation Unit Total Positions			0.00	1.00		1.00	1.00	1.00
Fund: 0697								
Total Revenue for Fund			\$97,656	\$97,656	\$97,656	\$97,656.00	\$97,656.00	\$93,768.00
Total Expense for Fund			\$97,656	\$97,656	\$97,656	\$56,666.25	\$53,286.67	\$51,459.67
Difference			\$0	\$0	\$0	\$40,989.75	\$44,369.33	\$42,308.33
Total Positions for Fund			0.00	1.00		1.00	1.00	1.00
Agency: 302								
Revenue Total for Agency			\$97,656	\$97,656	\$97,656	\$97,656.00	\$97,656.00	\$93,768.00
Expense Total for Agency			\$97,656	\$97,656	\$97,656	\$56,666.25	\$53,286.67	\$51,459.67
Difference			\$0	\$0	\$0	\$40,989.75	\$44,369.33	\$42,308.33
Total Positions for Agency			0.00	1.00		1.00	1.00	1.00

FY2015 BUDGET INSTRUCTIONS

BUDGET ADMINISTRATOR'S REPORT (BAR)

All Departments will receive a Budget Administrator's Report (BAR), which summarizes all budget accounts for each agency within the division. Each Budget Administrator should review each line of the report to determine if any changes are necessary.

Reading the BAR

FY2015 Proposed Budget and Positions are shaded gray

Comparing FY2014 Original and Revised budget shows changes that occurred during the year.

FY2013, FY2012 and FY2011 show actual expenditures and positions

Report: BUD0331 v1.02
 Run Date: 2/10/2014 2:50:16PM
 Division: Financial Services
 Agency: 605 LOCAL SCHOOL ACCOUNTING
 Administrator:

**COBB COUNTY SCHOOL DISTRICT
BUDGET ADMINISTRATOR'S REPORT (BAR)**

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Account Code	Appr Unit	Description / Narrative	FY2015 Proposed Budget/ Positions	FY2014 Original Budget/ Positions	FY2014 Revised Budget	FY2013 Actual/ Positions	FY2012 Actual/ Positions	FY2011 Actual/ Positions
Fund: 0100								
Expense								
0100-605-2510-6206-1421	605	Clerical POSITIONS	\$148,257 3.00	\$141,294 3.00	\$141,294	\$142,219.78 3.00	\$164,946.81 3.00	\$141,576.07 3.00
0100-605-2510-6206-1481	605	Accountants POSITIONS	\$100,592 1.50	\$95,595 1.50	\$95,595	\$103,037.54 1.50	\$73,470.19 1.50	\$90,388.41 1.50
0100-605-2510-6206-2101	605	Group Health Insurance	\$37,949	\$26,820	\$26,820	\$19,568.10	\$12,954.00	\$10,648.38
0100-605-2510-6206-2102	605	Life and LTD Insurance	\$0	\$0	\$0	\$618.02	\$638.46	\$1,062.12
0100-605-2510-6206-2201	605	Social Security	\$15,429	\$14,687	\$14,687	\$14,441.50	\$13,939.46	\$13,449.77
0100-605-2510-6206-2211	605	Fica Medicare	\$3,608	\$3,435	\$3,435	\$3,377.49	\$3,260.12	\$3,145.53
0100-605-2510-6206-2301	605	Teacher Retirement	\$32,724	\$30,114	\$29,090	\$28,030.35	\$23,532.31	\$24,248.68
0100-605-2510-6206-2501	605	Unemployment Comp	\$0	\$203	\$203	\$120.00	\$120.00	\$1,865.00
0100-605-2510-6206-2601	605	Workers Compensation	\$796	\$762	\$762	\$858.31	\$834.44	\$858.01
605	Appropriation Unit Total		\$339,355	\$312,930	\$311,906	\$312,271.09	\$293,695.79	\$287,241.97
	Appropriation Unit Total Positions		4.50	4.50	4.50	4.50	4.50	4.50
0100-605-2400-6206-5303	605NEXTEL	Cellular Phone Expenses CELL PHONES FOR PROPERTY CONTROL/INVENTORY TECHNICIANS/MOSHER	\$1,800	\$1,800	\$1,800	\$1,496.37	\$1,360.14	\$1,408.16
605NEXTEL	Appropriation Unit Total		\$1,800	\$1,800	\$1,800	\$1,496.37	\$1,360.14	\$1,408.16
0100-605-2400-6206-3001	OPER605	Contract Services DUNBAR ARMORED CAR SERVICE PROVIDED TO ALL SCHOOLS AT A COST OF \$11.25 PER PICK UP (AN INCREASE OF \$0.73 PER PICK UP FROM FY09). ESTIMATED PICK UP ANNUALLY ARE 107 PER SCHOOL. TOTAL COST OF SERVICE CONTRACT OF \$131,209 ((109 SCHOOL LOCATIONS X 107 DAYS) X \$11.25 PER PICK UP UNIT COST) IS SHARED WITH THE AFTER SCHOOL PROGRAM AND THE FOOD SERVICE PROGRAM PLUS EXCESS BAG FEES.	\$52,484	\$52,484	\$52,484	\$48,700.24	\$52,486.92	\$47,606.06
0100-605-2400-6206-4301	OPER605	Repair & Maintenance	\$0	\$0	\$0	\$235.00	\$365.00	\$570.00
0100-605-2400-6206-6101	OPER605	Supplies SCHOOL BOOKKEEPING SUPPLIES, STUDENT PAYMENT RECEIPTING ENVELOPES, MASTER RECEIPTS, CLASSROOM REMITANCE BOOKS, STUDENT RECEIPT BOOKS, AND LOCAL SCHOOL CHECKS, ETC. FOR ALL 109 SCHOOLS WITHIN THE DISTRICT. SUPPLY DEPLETION AT SCHOOLS.NEED TO REPLENISH	\$19,378	\$19,378	\$19,378	\$18,613.67	\$23,830.99	\$12,330.54
0100-605-2400-6206-6121	OPER605	Software ANNUAL SUPPORT AGREEMENT WITH EPES AT A COST OF \$69 PER SCHOOL FOR SCHOOL BOOKKEEPING SOFTWARE FOR STUDENT ACTIVITY ACCOUNTS FOR 110 SCHOOLS.	\$7,590	\$7,590	\$7,590	\$7,977.72	\$0.00	\$12,921.00
OPER605	Appropriation Unit Total		\$79,452	\$79,452	\$79,452	\$75,526.63	\$76,682.91	\$73,427.60
Fund: 0100								
	Total Revenue for Fund		\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
	Total Expense for Fund		\$420,607	\$394,182	\$393,158	\$389,294.09	\$371,738.84	\$362,077.73
	Difference		\$-420,607	\$-394,182	\$-393,158	\$-389,294.09	\$-371,738.84	\$-362,077.73
	Total Positions for Fund		4.50	4.50	4.50	4.50	4.50	4.50

Narrative is added to give detail for certain accounts.

FY2015 BUDGET INSTRUCTIONS FRINGE BENEFITS/MISCELLANEOUS

This section contains pertinent data that affects personnel budgets. We have obtained the most current projections from various state and local organizations. Listed below are the itemized fringe costs per employee for FY2015. Remember to round all budget requests to full dollars – e.g. \$1.50 = \$2.00

A. Fringe Benefit estimates for FY2015:

FRINGE BENEFIT	FY2015 PROJECTION
Group Insurance	
Certified	\$11,340.00 – Annual Employee Cost
Classified	\$7,154.40 – Annual Employee Cost
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Retirement:	
Teachers Retirement System (Certified, Administrators, Clerical, Aides)	13.15% of Gross Salary
Public School Employee Retirement (Bus Drivers, Maintenance, Custodial)	2.00% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation:	
Teachers, Administrators, Clerical, Aides	.32% of Gross Salary
Bus Drivers	3.19% of Gross Salary
All Other	2.98% of Gross Salary

FRINGE BENEFIT TYPE	FLAT RATE + PERCENTAGE FRINGE COST FOR MAINTENANCE, CUSTODIAL & OTHER HOURLY PAID PERSONNEL	FLAT RATE + PERCENTAGE FRINGE COST FOR CERTIFIED PERSONNEL	FLAT RATE + PERCENTAGE FRINGE COST FOR CLASSIFIED PERSONNEL
Group Insurance	\$7,154	\$11,340	\$7,154
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Retirement	2.00%	13.15%	13.15%
Workers Compensation	2.98%	.32%	.32%
Total	\$7,154 + 12.63%	\$11,340 + 21.12%	\$7,154 + 21.12%


B. FY2015 Projected Average Salaries/Fringe Benefits for selected employee groups:

ITEM	TEACHER	PARAPROFESSIONAL	SCHOOL CLERICAL
Projected Salary	\$56,230	\$20,597	\$26,489
Fringe Benefits	\$23,216	\$11,504	\$12,748
Salary/Fringe Benefits	\$79,446	\$32,101	\$39,237

FY2015 BUDGET INFORMATION

The FY2015 Budget Development Manual and other Budget information (including the monthly Budget Update) will be posted to the Budget webpage at <http://www.cobbk12.org/centraloffice/finance/budget.aspx>. Please check the webpage regularly for updates on the FY2015 budget development process.

Email PICASSO Blackboard Synergy Subfinder Employee Self-Serve Intranet

 **COBB COUNTY**
SCHOOL DISTRICT

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Marietta, GA 30060
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Empowering Dreams for the Future

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CCSD Budget


Superintendent > CFO/Financial Services >

Budget Glossary

To assist in understanding the CCSD Budget information, [click here to download a glossary of commonly used terms.](#)

Monthly Budget Updates

2013	2012	2011	2010
Feb. 2013	Mar. 2012	Oct. 2011	Dec. 2010
	Feb. 2012	Jun. 2011	Apr. 2010
	Jan. 2012	Apr. 2011	Mar. 2010
		Mar. 2011	Feb. 2010
		Feb. 2011	Jan. 2010
		Jan. 2011	Nov. 2009
			Oct. 2009
			Sep. 2009



Purchasing Card Lost/Stolen
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Budget for Cobb County School District: FY2015

The preparation of the FY2015 official budget has begun. The following documents are available for public review:

- [FY2015 Budget Forecast \(October 9\)](#)
- [General Fund Proforma Financial Statement as of 6-30-13](#)
- [General Fund Legal Fee Information](#)



COBB COUNTY SCHOOL DISTRICT

FY2015 BUDGET DEVELOPMENT CALENDAR

Blue shading indicates request for Board participation.

Date	Responsibility	Event									
Oct. 9, 2013	CFO	Present FY2015 Budget Forecast to the Board									
Nov. 2013 - Feb. 2014	Deputy Superintendent Leadership & Learning	Prepare FY2015 Personnel Allotments for each school and determine student/teacher ratio requirements and needs									
Dec. 2013 - Feb. 2014	Budget Director	Prepare FY2015 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)									
Feb. 12, 2014	CFO	<u>Provide Budget Update Newsletter to the Board</u> FY2015 Budget Calendar and Metro Atlanta comparison Review FY2014 current year Budget status									
Feb 20 & Feb 21, 2014	Budget Director	Agency Budget Training Sessions with Central Office Departments to discuss FY2015 Budget Procedures Budget Administrator Reports (BAR) will be distributed during this week.									
		<table border="1"> <thead> <tr> <th>Date</th> <th>Place</th> <th>Time</th> </tr> </thead> <tbody> <tr> <td>February 20 -</td> <td>440 Glover Street</td> <td>10:00AM to 11:00AM</td> </tr> <tr> <td>February 21 -</td> <td>440 Glover Street</td> <td>10:00AM to 11:00AM</td> </tr> </tbody> </table>	Date	Place	Time	February 20 -	440 Glover Street	10:00AM to 11:00AM	February 21 -	440 Glover Street	10:00AM to 11:00AM
Date	Place	Time									
February 20 -	440 Glover Street	10:00AM to 11:00AM									
February 21 -	440 Glover Street	10:00AM to 11:00AM									
Feb. 21, 2014 - March 14, 2014	Central Office Staff	<u>Central Office Review of FY2015 Budgets</u> -Central Office Preparation of FY2015 Budgets									
March 5 & March 6, 2014	Budget Dept Staff	<u>Q&A Sessions for Budget Assistance (First Come First Served Basis)</u> March 5 - Budget Conference Room - 440 Glover - 10:00AM to 12:00AM March 6 - Budget Conference Room - 440 Glover - 2:00PM to 4:00PM									
March 12, 2014	CFO	<u>Provide Budget Update Newsletter to the Board</u> Review Governor's FY2015 Educational Funding Proposal									
March 14, 2014	Central Office	Deadline for Central Office Depts. to return completed reports to the Budget Dept.									
March 2014 (date and location to be announced)	Budget Director	<u>FY2015 Budget Digest Presentation</u> Tax Digest Update - Cobb County Tax Assessor - Cobb Annual Meeting with Cobb Tax Assessor to update Cobb County Government Entities regarding the development of the tax digest and digest growth									
April 9, 2014	Board Of Education Superintendent CFO	<u>Budget Meeting (1:00 PM - 5:00 PM)</u>									
April 16 & April 24, 2014	Board Of Education Superintendent CFO	<u>Budget Review Committee</u> FY2015 Board Budget Work Sessions (Meetings will be added or deleted as necessary)									
		<table border="1"> <thead> <tr> <th>Date</th> <th>Place</th> <th>Time</th> </tr> </thead> <tbody> <tr> <td>April 16</td> <td>Board Room - Review FY2015 Tentative Budget</td> <td>8:30 AM</td> </tr> <tr> <td>April 24</td> <td>Board Room - Adopt FY2015 Tentative Budget</td> <td>7:00PM</td> </tr> </tbody> </table>	Date	Place	Time	April 16	Board Room - Review FY2015 Tentative Budget	8:30 AM	April 24	Board Room - Adopt FY2015 Tentative Budget	7:00PM
Date	Place	Time									
April 16	Board Room - Review FY2015 Tentative Budget	8:30 AM									
April 24	Board Room - Adopt FY2015 Tentative Budget	7:00PM									
April 25 - May 1, 2014	Budget Director	Prepare the FY2015 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County									
May 2, 2014	Budget Director	Advertise FY2015 Tentative Budget - Place Tentative Popular Report on the web at www.cobbk12.org and distribute memo for public libraries to display for citizens to locate the Popular Report on the District's website.									
May 6, 2014	Budget Director	<u>If needed</u> , advertise Salary Hearings in the newspaper and notify employees.									
May 15, 2014	Board Of Education Superintendent	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>FY2015 Budget Public Forum (7:00 PM - 7:30 PM)</u> Board of Education & Superintendent conducts a public forum for the FY2015 Tentative Budget. Interested parties will present any additional input or comments.									
May 29, 2014	Board Of Education	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>Legal Adoption of the FY2015 Budget at the regular Board Meeting - (7:00 PM)</u>									
July 1, 2014	Budget Director	<u>If needed</u> , advertise three public hearings for Taxpayer Bill of Rights in the newspaper and on the web at www.cobbk12.org Advertise Current Tax Digest and Five Year History of Levy in the newspaper									
July 10, 2014	Board Of Education Superintendent	<u>If needed</u> , hold first and second public hearings for Tax Digest (514 Glover Street - Board Room - 9:00AM and 6:30PM)									
July 17, 2014	Board Of Education Superintendent	<u>If needed</u> , hold third public hearing for Tax Digest (514 Glover Street - Board Room - 8:30AM) <u>Set the FY2015 Millage rate in the Board Room at 9:00 AM</u> (a special called meeting is needed to return Millage approval to Cobb County Government for final approval)									

CHARGE CODE GUIDE – CHART OF ACCOUNTS

ACCOUNT CODE DESCRIPTION

A	B	C	D	E	F	G*
Fund: _____0000	000	0000	0000	0000	0000	0000
Agency: _____						
Organization: _____						
Activity: _____						
Object: _____						
Reporting Category: _____						
Project Number: _____						

Example: 0100 601 2510 6207 6151 0806
SPLOST Example: 0303 E27 4227 FEQP 6151 0127 Project# 3521

The State of Georgia requires school districts to use a specific account code structure. Cobb County Schools Account Code structure consists of six/seven block codes with 23/27 alpha/digits, which identify the budget expenditure.

A. FUND: A four digit code. A fiscal and accounting entity comprised of a self-balancing set of accounts, which reflects all assets, liabilities, equity, revenue and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the performed activities, measurement of different objectives, and to facilitate management.

Example - 0100 – General Fund SPLOST Example – 0308 - SPLOST 2

B. DEPARTMENT (AGENCY): A three-digit code. For Central Office, the first number is the Division number; the second two numbers designate the department within that Division and the Administrator responsible for that account.

Example – 6 – Financial Svcs. **01** – Financial Services Administration, Administrator – Chief Financial Officer

SPLOST Example – E27 - Fair Oaks Elementary, Administrator – Principal

C. UNIT (ORGANIZATION): A four-digit code that describes the State function codes, a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. For SPLOST charge codes, the four digit organization code always begins with a 4 followed by a 2 and the school number for an elementary school, a 4 and the school number for a middle school, and a 5 and the school number for a high school.

Example – **2510** – Finance SPLOST Example - **4227** – Fair Oaks Elementary School

D. ACTIVITY: A four-digit code that describes the State program code. Specific activities and procedures designated to accomplish a predetermined objective. The QBE requires the identification of expenditures by specific designated program levels. The SPLOST activity code, a four digit alpha code, denotes the type of project for which the funds are being expended.

Example – **6207** – Other Fiscal Services SPLOST Example - **FEQP** - Furniture and equipment

E. OBJECT: An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Example – **6151** – –Expendable equipment, greater than \$1,000

F. REPORTING CATEGORY: A four-digit code that indicates the location/site where the purchased item or service will be located.

Example – **0806** – 440 Glover Street SPLOST Example - **0127** – Fair Oaks Elementary

G. PROJECT NUMBER: *For SPLOST funds only. A four-digit code only assigned to SPLOST funds that denotes a particular project.

SPLOST Example – Project# **3521** - Fair Oaks Elementary School Addition Project

The purpose of this manual is to assist the Central Offices and the Local Schools with Budget and Financial Service procedures. You will find information on how to complete check requests; how and when to use the procurement card; how to complete budget adjustments; identification of frequently used object codes; who to call for specific problems and other items. We hope this will be a useful tool for experienced as well as new employees.

FREQUENTLY USED OBJECT CODES

3001 – CONTRACT SERVICES - FS-213, Performance Contract should be completed when this code is used for services; for payment of services, use FS-212, the Contract Remittance form.

4301 – REPAIR AND MAINTENANCE – Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment. Equipment cannot be purchased from this account. Do not use this account for contracted services.

4321 – REPAIR AND MAINTENANCE-TECHNOLOGY RELATED – Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware. Do not use this account for contracted services.

4441 – OTHER RENTALS – Rental of training/meeting facilities without food or beverage, pager rentals, water dispenser/cooler.

5804 – EMPLOYEE TRAVEL – Expenditures for transportation, meals, hotel and other expenses associated with staff travel. Refer to Travel Regulations via the Intranet at http://finance.cobbk12.org/default_new.htm - Financial Services – Documentation and Procedures.

6101 – SUPPLIES - All supply items which cannot be properly classified as technology supplies, computer software, or textbooks. This would include office supplies, paper, cleaning supplies, etc.

6111 – SUPPLIES-TECHNOLOGY RELATED – Technology related supplies including supplies that are typically used in conjunction with computer-related equipment. e.g. printer cartridges, internal computer components, computer disks, computer cables, memory sticks, Kindle books and keyboards.

6121 – SOFTWARE – This includes access to online programs, e.g. stock market games.

6151 - EXPENDABLE EQUIPMENT < \$1,000 – Items purchased with a per-unit cost of less than \$1,000, which might otherwise be classified as “equipment” rather than “supplies.” Examples: calculators, chairs and tables.

6155 - EXPENDABLE EQUIPMENT \$1,000 to \$4,999 – Items purchased with a per-unit cost between \$1,000 and \$4,999, which might otherwise be classified as “equipment” rather than “supplies.” Examples: copiers and musical instruments.

6161 – EXPENDABLE COMPUTER EQUIPMENT < \$1,000 - Items purchased with a per-unit cost of less than \$1,000, which might otherwise be classified as “computer equipment” rather than “supplies.” Examples: printers, LCD projectors, document cameras, iPads, Kindles, e-book readers, Elmos, and desk top computers.

Note: Computers, printers, smart boards, iPads and LCD projectors are considered Capital Outlay regardless of price and therefore must be purchased using either a county or local purchase order.

6165 – EXPENDABLE COMPUTER EQUIPMENT \$1,000 to \$4,999 - Items purchased with a per-unit cost from \$1,000 to \$4,999.99, which might otherwise be classified as “computer equipment” rather than “supplies.” Examples: printers, LCD projectors, smart boards, and laptop computers

7301 – EQUIPMENT OTHER THAN BUSES AND COMPUTER-RELATED EQUIPMENT - Expenditures for initial, additional and replacement items of equipment such as machinery, furniture and fixtures and vehicles. To be charged to equipment, an item must meet the following criteria:

- The cost must be \$5,000 or more per unit, and
- The life expectancy of the item must be more than one year.

7342 – PURCHASE OR LEASE OF COMPUTERS AND RELATED EQUIPMENT - Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, input devices or other equipment needed for electronic computing. Items charged here must meet the following criteria:

- The cost must be \$5,000 or more per unit, and
- The life expectancy of the item must be more than one year.

8102 – REGISTRATION - Registration for conferences, seminars or workshops.

BUDGET ADJUSTMENT PROCEDURES

Guidelines

The chief administrator of each department is responsible for the initiation of a budget adjustment. A budget adjustment is required when a department head desires to deviate from the original board approved budget. All changes to non-allocated salary accounts and division reorganizations must have a budget adjustment approved prior to actual implementation in Human Resources and Payroll. Each budget administrator is responsible for being knowledgeable about his or her assigned accounts and for the management of his or her assigned accounts. Budget administrators CANNOT exceed any of their budgets. The State of Georgia does not permit deficit budgets. Additionally, strict QBE requirements necessitate timely budget adjustments so that account expenditures may be properly monitored for QBE compliance.

Budget Appropriation Units

In the financial accounting system and the budget database, accounts are in groups called appropriation units. Administrators and principals have flexibility to spend their funds in various accounts within the respective appropriation unit. A budgeted amount is often loaded to *Supplies 6101*; however, actual expenditures will be expended from other accounts. As long as the entire appropriation unit is within budget limits, the system will accept additional expenditures to non-budgeted or *zero budget accounts*. For example:

Charge Code	APPR Unit	Object Name	Current Budget	Expended	Encumbered	Avail Bal.
0100-H30-1101-1041-6101	ISZ	Supplies	500	200	15	285
0100-H30-1101-1041-6121	ISZ	Software	0	75	43	- 118
0100-H30-1101-1041-6151	ISZ	Expend Equip	0	95	52	- 147
Appropriation Unit Total			500	370	110	20

In this example, the appropriation unit has \$20 remaining while the Software and Expendable Equipment accounts appear to be over-budget.

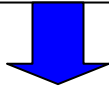
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator should contact Budget Services to request a zero budget be set up for a particular account.



STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

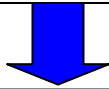
Initiator/Chief Administrator

A Budget Adjustment form (FS127-A) must be filled out completely and accurately. The budget adjustment must be typed, signed and dated in blue ink (to denote original) by the chief administrator. All budget adjustments must have sufficient supporting documentation.



Budget Services

The Budget Services staff will date stamp RECEIVED on all incoming adjustments. They will verify all computations, account numbers and attached documentation. Budget Services will route the budget adjustment for appropriate approval. Adjustments to Capital Outlay funds (beginning with 03XX) are processed through the Capital Projects Finance Department rather than Budget Services.



Approval Routing

Director of Budget Services or Capital Projects Finance Manager

Chief Financial Officer

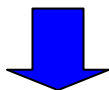
Executive Cabinet Member

Superintendent

(If budget adjustments are greater than or equal to \$200,000, Superintendent approval is required)

Board

(If a General Fund account is increased or decreased from the original, Board approval is required)



Budget Services

After the formal review process is completed, the Budget Services staff will key the budget adjustment into the system. A confirmation copy will be returned to the initiator/chief administrator when processing is complete. Funds 03XX (Capital Outlay) are keyed by the Capital Projects Finance Department.

Note:

- *A budget adjustment must be prepared and processed before processing any expenditures related to the adjusted accounts.*
- *All signatures must be in blue ink to denote original.*

GENERAL GUIDELINES RELATED TO BUDGET ADJUSTMENTS

Non-Transferable Accounts

Budget adjustments containing non-transferable accounts cannot be processed without the Superintendent or Designee's approval. The following are non-transferable accounts:

<u>Account Number</u>	<u>Description</u>
1XXX	All Salary Accounts
2XXX	All Benefit Accounts
4111	Water and Sewage
5301	Telephone
6211	Natural Gas
6221	Electricity
6261	Gasoline
7303	Vehicles
7321	Buses
6411	Regular Textbooks
6412	Replacement Textbooks

Budget Adjustment Justification

All budget adjustments must have proper documentation to explain why money is being moved. If there is a budget adjustment for the transfer of funds from one account to another, there must be an explanation for the use of the funds. Budget adjustments with improper documentation will be sent back to the originator.

Capital Projects

All budget adjustments for 03XX funds are prepared by the Capital Projects Finance Department. Any budget adjustment necessary as a result of a purchase order or a change order to a capital project must accompany the order document for approval. No encumbrances or expenditures will be processed until a budget adjustment has been approved and signed by all appropriate administrators.

Grant Budget Adjustments

All grants are the responsibility of the grant administrator. It is the policy of Financial Services to continue recurring grant budgets at the previous year's dollar amount. If the grant administrator is aware of upcoming federal/state appropriation increases or decreases, it is his/her responsibility to adjust the budgets as soon as possible. These preliminary budgets are ESTIMATES only. The grant administrator is responsible for adjusting these budget estimates to the current year grant approved amounts for revenue and expenditures as soon as the approved amounts are ascertained. A written, formal, signed approval letter acquired by the grant administrator is required from the granting agency as part of the grant's documentation prior to budgeting and spending of the funds. The grant administrator should be in constant contact with the grant agency to ensure all rules and procedures relating to the grant are followed. The grant administrator is required to be proactive to ascertain the current grant procedures and current approved grant amounts. The grant administrator is responsible for budget over-expenditures and under-expenditures. Before a grant application is submitted to the Board or State/Agency, the grant administrator is required to provide a copy of the grant for review by the grant accountant. This assures proper account coding and information.

BUDGET ADJUSTMENT SIGN-OFF PROCEDURES

All budget adjustments must be signed in blue ink and dated by the initiator, and/or chief administrator(s) of the account. In addition, the adjustment may require additional sign-off if it meets any of the criteria that fall under the responsibility of the following individuals:

Director of Budget Services:

- **Internal Adjustments**
 - Corrections and transfers for the purpose of accounting requirements compliance.
 - Approved budget appropriations requiring reallocation to a detailed level (such as the local school allocations).
 - Carryover Budgets – Fund Balance adjustments necessary to carry-over previously approved funding into a new fiscal year.

Agency/Department Administrators (Chief Administrators) & Principals

- All budget adjustments under respective areas of supervision.

Chief Financial Officer or Director of Disbursements:

- All budget adjustments.

Executive Cabinet Members:

- All budget adjustments under respective areas of supervision.

Superintendent or Designee:

- All budget adjustments greater than or equal to \$200,000.

Board of Education:

- General Fund accounts that increase/decrease from the original Board approved budget.

Note:

- ***Budget adjustments for all funds need to be reported to the Board if the transferred line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.***