



A Community With A Passion For Learning

**POPULAR REPORT
FISCAL YEAR 2012-2013
APPROVED BUDGET**

**COBB COUNTY SCHOOL DISTRICT
MARIETTA, GEORGIA**



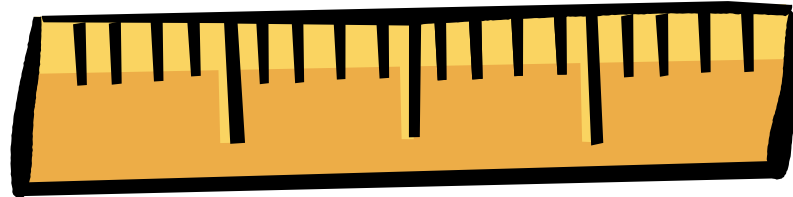
**FY2013
BUDGET MESSAGE
COBB COUNTY SCHOOL DISTRICT
DR. MICHAEL HINOJOSA – SUPERINTENDENT
May 21, 2012**

Dear Cobb County Citizens,

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. As I have mentioned previously, the realities of the economic downturn are being felt in every sector, and education is no exception. Georgia's slow economic recovery has not yielded an increase in the District's two primary revenue streams – state funding and local property tax collections. Due to sound financial preplanning, the Fiscal Year 2013 Budget has been developed using the most efficient and effective use of available resources. As a result of many hours of work by Administration and the Board, the Cobb County Board of Education has approved a final budget for Fiscal Year 2013.

The FY2013 General Fund budget anticipates \$820,773,005 in revenue and \$849,027,242 in expenditures. The budget is based on a predicted enrollment of 106,591 students. Major highlights of the FY2013 Budget include:

- Increase in classroom size
- 3 Furlough Days for all employees
- Reduction in school year by 3 days
- Salary step increase for eligible employees implemented at mid-year



The preparation of the official FY2013 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 FY2013.

GENERAL FUND BUDGET DEVELOPMENT HIGHLIGHTS

1. Summary and Comments Regarding the Development of the FY2013 Budget

The development of the FY2013 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 Goals (Student Achievement, Stakeholder Involvement, and Accountability).

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2013 Budget, student enrollment is estimated to be 106,591.

The district's careful implementation of significant spending cuts and service reductions over the past three years, along with prudent management of federal stimulus dollars, has left the district in a better financial position than many had anticipated in this difficult economic climate. As a result, the district plans to use \$28.3 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. FY2013 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 FY2013 Budget on April 26, 2012. The Board held a public hearing for the budget on May 7, 2012, and approved the final budget on May 21, 2012. Prior to the public hearing, the FY2013 Budget was made available on the Internet for public review at address: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.



2. FY2013 Millage Rates Remains 18.9 mills

<u>Millage Type</u>	<u>FY2012</u>	<u>Change</u>	<u>FY2013</u>
General Fund	18.90	0.00	18.90
Bond	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.90	0.00	18.90

The Board’s declaration of excess proceeds from the SPLOST II Fund will allow the millage rate to be reduced to 18.9 mills.

3. FY2013 Board of Education Tentative General Fund Budget

FY2013 Projected Revenue	\$820,773,005
FY2013 Projected Expenditures	<u>\$849,027,242</u>
Difference	\$ (28,254,237)

The \$28.3 million difference between revenues and expenditures will be addressed with funds reserved from FY2012.

4. FY2013 Salary Explanation

- Note 1: Reduction in Salary Step ½ year included for any eligible employees.
- Note 2: 3 Furlough days for all employees.



5. Major General Fund FY2013 Revenue Categories

Revenue Type	FY2013 Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$350,146,178	2% Projected Digest Reduction; 97.8% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue	\$32,953,372	Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$7,155,342	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$7,831,264	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$1,483,658	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,058,635	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$470,293	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$438	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$2,022,260	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$453,358	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$11,025	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$881,790	Budget based on cell tower agreements
Local Revenue – Other	\$527,160	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$300,000	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$20,429,707	Budget based on projected actual; Includes SPLOST II transfer of \$20,269,817 from contingency
STATE REVENUE		
Miscellaneous State Grants	\$4,107,088	Revenue received from State Grants
State QBE Revenue	\$384,936,535	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts.

Revenue Type	FY2013 Budget	Comments:
FEDERAL REVENUE		
Indirect Cost Revenue	\$1,986,169	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$913,360	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$535,979	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)
E Rate Revenue	\$2,226,394	Revenue from discounts supported by the Telecommunications Act of 1996
TOTAL REVENUE	\$820,773,005	

6. Major General Fund FY2013 Expenditure Balancing Items

Expenditure Type	FY2013 Budget	Comments:
FY2012 Revised Budget	\$851,793,623	Revised Budget for FY2012
FY2013 Incremental Changes:		
	\$11,445,138	Expiration of FY2012 Budget Reductions
	(\$7,789,645)	School Allotment adjustments
	\$10,108,607	Salary step for eligible employees
	\$5,872,362	Increase in Teacher Retirement System
	\$11,671,381	Increase in State administrated Health Insurance
	\$1,128,540	Increase Unemployment Payment
	\$116,558	Adjust Utilities; including Water & Sewer, Natural Gas, Electricity, Fuel, and Phone
	\$123,940	Adjust Transfers to Other Funds (Portable Classrooms, Public Safety, Adult High School, High School Summer School Tuition, Purchasing/Warehouse)
	\$119,190	Adjust cell tower expenditure budget to contract schedule
	\$713,707	Adjust expenditures for miscellaneous grants
	(\$3,367,592)	Adjust charter school allotment per FTE count

Expenditure Type	FY2013 Budget	Comments:
FY2013 Expenditures	\$535,979	Increase in MedACE
(Continued)	(\$200,000)	Decrease in Medicaid
	(\$149,043)	Decrease textbooks for consumables
	\$23,896	Increase for Intouch Support
	\$20,444	Increase for Pinnacle Solution for Charter Schools
	\$723,404	Adjust for Translators and Interpreters previously paid from Federal Grant
	\$4,871	High Priority Pay Outs
	\$442,114	Increase Custodial Allotment for Additions
	(\$600,000)	Reduce School Year by Three Days (Transportation Savings Only)
	(\$9,190,059)	Three Furlough Days for School District Staff
	(\$5,054,304)	Reduce Salary Step Increase ½ year for Eligible Employees
	(\$18,590,586)	Increase Classroom Size by Two
	(\$387,023)	Eliminate School within a School
	(\$62,500)	Decrease Project 2400
	(\$425,760)	Reduce Media Paraprofessional by 60%
Total Expenditures	\$849,027,242	FY2013 Total General Fund Budget Expenditures

CAPITAL PROJECTS FUND HIGHLIGHTS

SPECIAL LOCAL OPTION SALES TAX (SPLOST) – GENERAL INFORMATION

In FY1998, the State of Georgia Legislature approved the use of a 1% sales tax for school districts. In previous years, Cobb County voters had approved a series of bond issues to build new schools. By approving the sales tax, Cobb citizens have saved millions of dollars, which would have been spent on interest expense associated with bond debt. SPLOST is a pay as you go tax. The sales tax has been described as a more equitable tax because all Cobb citizens pay, even those that do not own property. It is estimated that non-Cobb County residents have contributed 20 percent (20%) of SPLOST revenues through their purchases in Cobb County. SPLOST has reduced property taxes as these funds provided enough revenue to enable the school district to eliminate the District debt millage rate.

SPLOST II

On September 16, 2003, Cobb County Citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts of \$613,719,675 were collected with additional construction funding from the State of Georgia. Projects include 9 new schools, 347 classroom additions, building maintenance (electrical, HVAC, roofing, painting, etc.), curriculum/instruction/technology (workstations, servers, wireless network, etc.), safety (security fencing, surveillance cameras, etc.) and land.

SPLOST III

The Cobb County and Marietta school districts held a referendum on September 16, 2008, for an extension of the current Special Purpose Local Option Sales Tax, or SPLOST. SPLOST III is proposed to reach \$631,492,408 in total expenditures. Projects include constructing 223 new classrooms, 179 classroom additions, maintenance projects (including parking lot repaving, additional parking spaces, drainage enhancements, playground equipment, etc.), curriculum/instruction/technology (upgrading servers, computing devices, printers, and copiers for classrooms and schools), and safety (fire alarm systems, emergency generators, access controls, and surveillance cameras).



COUNTYWIDE BUILDING FUND

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

DEBT 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.

SPECIAL REVENUE FUND HIGHLIGHTS

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. There is an increase of \$0.25 for student breakfast and \$0.50 for student lunch prices along with an increase of \$0.25 for adults in breakfast and lunch prices for the FY2013 school year. (Student Breakfasts - \$1.25 Student Lunches - Elementary School \$2.15, Middle School \$2.30, High School \$2.40; Adult Breakfast \$1.50 and Adult Lunch \$3.00; Guest Breakfast \$1.50 and Guest Lunch \$3.25)
- After School Program Fund - This program utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00p.m. There is no increase in the daily rate for this program for the FY2013 school year. The FY2013 rate is \$7.00 per day and 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 FY2013, parking decals are \$50 per semester.



INTERNAL SERVICE FUND HIGHLIGHTS

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, Purchasing/Warehouse and Flexible Benefits.

GENERAL COMMENTS

Significant constraints have been placed on both revenue and expenditures in the FY2013 Budget. Revenue for the Cobb County School District has two major components: State of Georgia Quality Basic Education (QBE) formula revenue and local property tax revenue.

State of Georgia Revenue

The State of Georgia provides approximately 47.4% 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 51.9% 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.

As stewards of taxpayer dollars, we have carefully and responsibly prepared the FY2013 Budget. The tentative approved 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 control with limited funds. The approved budget is a prudent plan that balances the many needs of our students with the economic realities of our community.

Sincerely,



Dr. Michael Hinojosa, Superintendent

SCHOOL DISTRICT GENERAL INFORMATION

Location

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 607,751 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.

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.

Cobb County School District

The Cobb County School District is the second largest school system in Georgia and the 26th largest in the United States. The kindergarten through 12th grade student population is 106,591. 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 \$69 per day and supply teachers receive \$100 per day.

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 General Administration, Human Resources, Academic, Accountability and Research, School Leadership and Financial Services.

Personnel

Cobb County School District is the largest employer in Cobb County. Current salaries range from \$38,958 for a beginning teacher with a Bachelor's degree to \$82,088 for a teacher with 30 years of experience and a Doctorate degree.



GENERAL FUND - BUDGET PREPARATION

BUDGET PROCESS SUMMARY

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 the Operational Support Division.

Personnel Allotments

The teacher, paraprofessional, counselor, media specialist, principal, assistant principal, clerical needs and other school positions are determined based on the enrollment projections and personnel allotment formulas.

Salary Adjustments

Salary adjustments are recommended by the Superintendent and Senior Staff.

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.

BUDGET CONSTRAINTS

State Revenue

The Cobb County School District is experiencing revenue gaps in State funding. Revenue for new and existing programs mandated by the State must be supplemented locally. The FY2013 local 5 mill share for Cobb County is budgeted at \$134.9 million dollars.

Local Tax Revenue

For FY2013, the Cobb County School District is estimating a property tax digest reduction of 2.0 percent. The FY13 Adopted budget also contains an 18.9 millage rate after the Board's declaration of excess proceeds from SPLOST II.

FY2013 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 website at: <http://www.cobbk12.org/finance/budget.aspx>. The following chart summarizes the major steps included in the overall budget process:

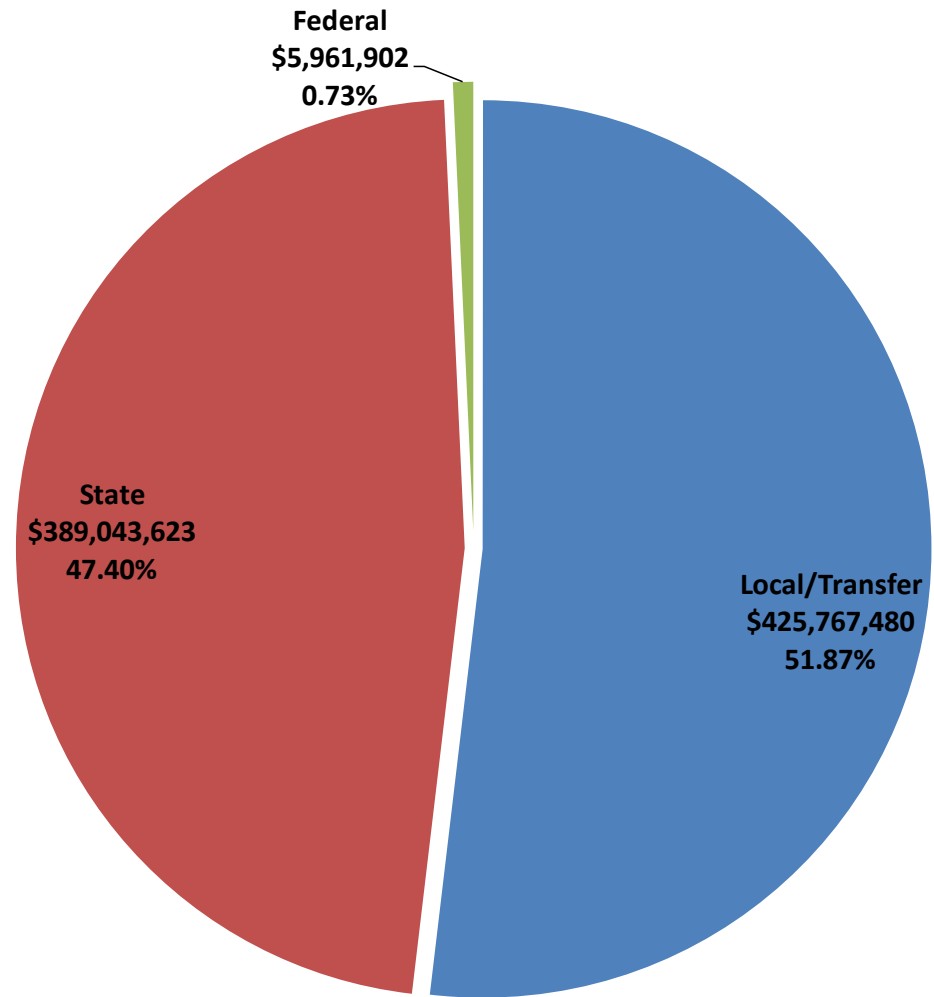
PROCESS ELEMENTS

TIMEFRAME

PROCESS DESCRIPTIONS

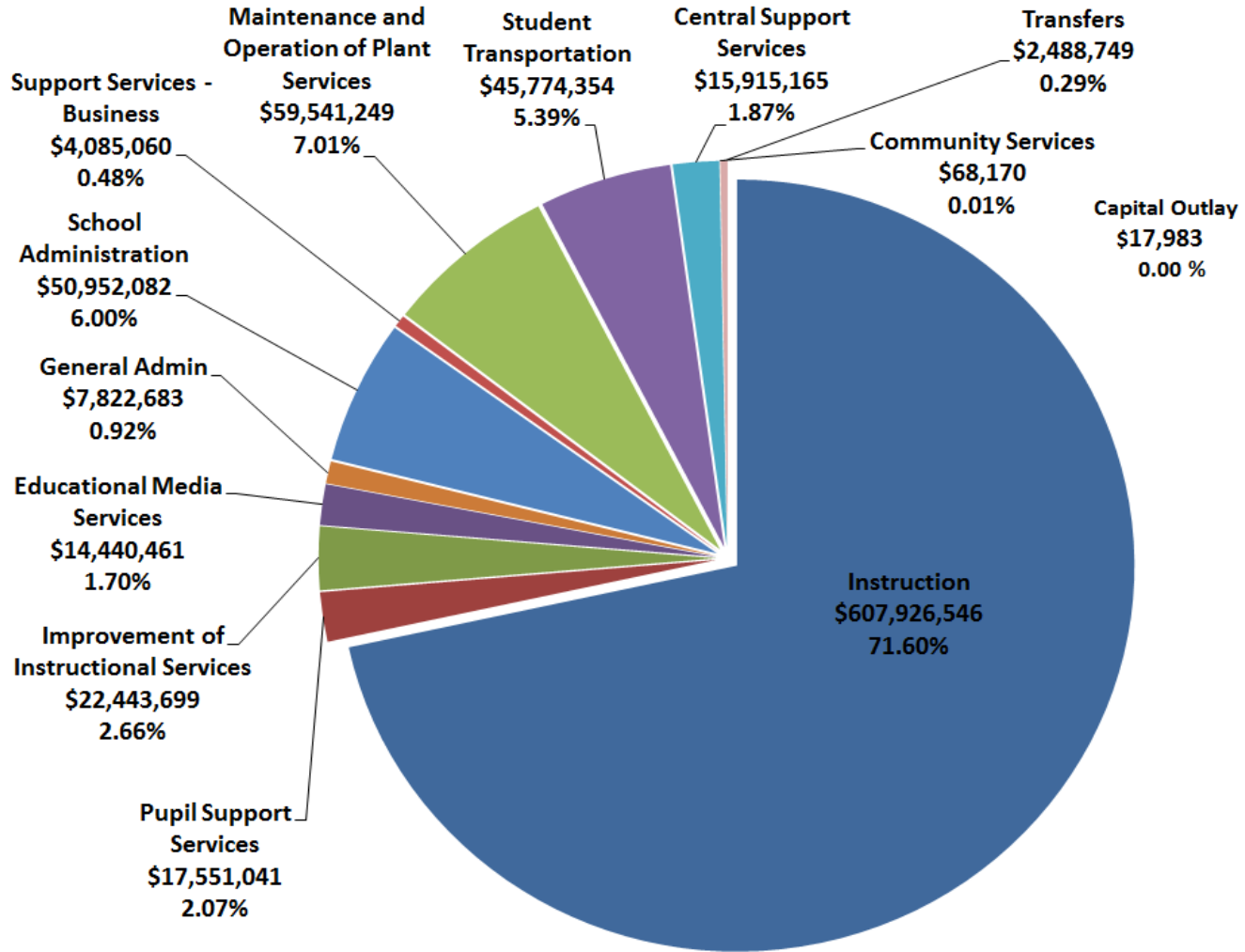
<p>PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION</p>	<p>July – Jan →</p>	<p>Prepare budget calendar and budget procedures Prepare preliminary budget forecast Gather budget balancing information (schools & departments) Prepare school district personnel allotment projections Prepare operational department projections Prepare revenue projections Prepare revenue/expenditure estimates for other funds</p>
<p>TRACK ACTIVITIES THAT COULD AFFECT BUDGET DEVELOPMENT</p>	<p>July - June →</p>	<p>Administration tracks and reports on legislative activities</p>
<p>BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL</p>	<p>April - May →</p>	<p>Board of Education/Administrators review proposed budget Board of Education adopts a tentative budget</p>
<p>BUDGET INPUT FROM COBB COUNTY CITIZENS</p>	<p>May →</p>	<p>Board of Education gathers budget input from Citizens FY2013 Budget Public Forum – (May 7, 2012 514 Glover St, Marietta, GA – 7:00 PM)</p>
<p>FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION</p>	<p>May →</p>	<p>Board of Education to approve final budget – (May 21, 2012 514 Glover St, Marietta, GA – 7:00 PM)</p>

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2013 GENERAL FUND REVENUE**



TOTAL REVENUE \$820,773,005

COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2013 GENERAL FUND EXPENDITURES



TOTAL EXPENDITURES \$849,027,242

GENERAL FUND - ANALYSIS OF FUNCTION GROUPS

INSTRUCTION

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.

	FY2013	FY2013
	CCSD BOE	CCSD BOE
	<u>POSITIONS</u>	<u>ADOPTED BUDGET</u>
Instruction Total	8,421.73	\$607,926,546

PUPIL SUPPORT SERVICES

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.

	FY2013	FY2013
	CCSD BOE	CCSD BOE
	<u>POSITIONS</u>	<u>ADOPTED BUDGET</u>
Pupil Services Total	213.25	\$17,551,041

IMPROVEMENT OF INSTRUCTIONAL SERVICES

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.

	FY2013	FY2013
	CCSD BOE	CCSD BOE
	<u>POSITIONS</u>	<u>ADOPTED BUDGET</u>
Improvement of Instructional Staff Services Total	91.95	\$22,443,699

EDUCATIONAL MEDIA

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

	FY2013	FY2013
	<u>POSITIONS</u>	<u>CCSD BOE ADOPTED BUDGET</u>
Educational Media Services Total	210.10	\$14,440,461

GENERAL ADMINISTRATION

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.

	FY2013	FY2013
	<u>POSITIONS</u>	<u>CCSD BOE ADOPTED BUDGET</u>
General Administration Total	32.75	\$7,822,683

SCHOOL ADMINISTRATION

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

	FY2013	FY2013
	<u>POSITIONS</u>	<u>CCSD BOE ADOPTED BUDGET</u>
School Administration Total	751.94	\$50,952,082

SUPPORT SERVICES - BUSINESS

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.

	FY2013 POSITIONS	FY2013 CCSD BOE ADOPTED BUDGET
Support Services – Business Total	49.70	\$4,085,060

MAINTENANCE & OPERATIONS

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.

	FY2013 POSITIONS	FY2013 CCSD BOE ADOPTED BUDGET
Maintenance & Operation Total	735.85	\$59,541,249

STUDENT TRANSPORTATION SERVICE

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.

	FY2013 POSITIONS	FY2013 CCSD BOE ADOPTED BUDGET
Student Transportation Service Total	982.00	\$45,774,354

CENTRAL SUPPORT SERVICES

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.

	FY2013 POSITIONS	FY2013 CCSD BOE ADOPTED BUDGET
Support Services – Central Total	112.50	\$15,915,165

COMMUNITY SERVICES

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.

	FY2013 POSITIONS	FY2013 CCSD BOE ADOPTED BUDGET
Community Services Total	1.00	\$68,170

CAPITAL OUTLAY

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.

	FY2013 POSITIONS	FY2013 CCSD BOE ADOPTED BUDGET
Capital Outlay Total	0.00	\$17,983

TRANSFERS

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.

<u>OBJECT CODES</u>	<u>FUND #</u>	<u>FUND DESCRIPTION</u>	<u>FY2013 CCSD BOE ADOPTED BUDGET</u>
930	554	<p>Public Safety Fund The Cobb County School District maintains a Safety and Security Fund to ensure student safety. Each high 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.</p>	\$790,058
	556	<p>Adult High School Fund 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.</p>	\$216,336
	557	<p>Artist at School The Artist at School Program provides students an opportunity to be exposed to professional artists giving them an appreciation for the arts.</p>	\$7,300
	692	<p>Self Insurance Fund The Cobb County School District maintains a self-insurance program for workers compensation, general liability and automobiles.</p>	\$493,739
	696	<p>Purchasing/Warehouse Fund The Cobb County School District maintains a separate fund which provides purchasing and warehouse services for the District.</p>	\$981,316
			\$2,488,749

DEBT SERVICE

The Debt Service Fund tracks outlays to retire the long-term debt (obligations in excess of one year) of the District. Included are payments of principal, interest and paying agents' fees.

	FY2013	FY2013
	<u>POSITIONS</u>	<u>CCSD BOE</u>
Debt Service Total	0.00	\$0.00

GENERAL FUND - STATE REVENUE

How it is earned by the Cobb County School District

The State of Georgia contributes approximately 47.4% of the Cobb County School System's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act.

QBE Funding Formula Summary

- 1. Full-Time Equivalent** - 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 the following programs or situations may not be counted for the portion of the day that they are in them: Study Hall, Serving as a Student Assistant, Non-credit Courses, etc.

EXAMPLE: A student taking the following items in school is counted as 5/6 FTE instead of 1 FTE:

<u>Item</u>	<u># Items</u>	<u>FTE</u>
Math	1	1
English	1	1
Social Studies	1	1
Science	1	1
Study Hall	1	0
Literature	$\frac{1}{6}$	$\frac{1}{6}$
Total	6	5



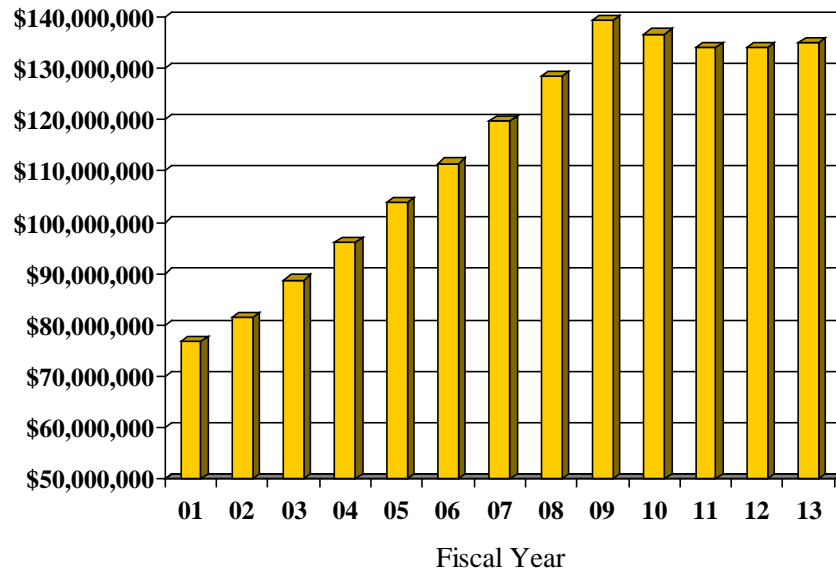
- 2. Program Weights** - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2012 Program Weights (*FY2013 is not available*):

<u>Programs</u>	<u>Weights</u>	<u>Per FTE Cost</u>	<u>Programs</u>	<u>Weights</u>	<u>Per FTE Cost</u>
Kindergarten	1.6601	\$4,523.82	Remedial	1.3136	\$3,579.72
Kindergarten EIP	2.0517	\$5,591.07	Alternative	1.6038	\$4,370.57
Grades 1-3	1.2861	\$3,504.84	Special Ed Cat I	2.3960	\$6,529.37
Grades 1-3 EIP	1.8045	\$4,917.37	Special Ed Cat II	2.8189	\$7,681.67
Grades 4-5	1.0326	\$2,813.80	Special Ed Cat III	3.5912	\$9,786.38
Grades 4-5 EIP	1.7988	\$4,901.89	Special Ed Cat IV	5.8253	\$15,874.43
Grades 6-8	1.0164	\$2,769.77	Special Ed Cat V	2.4597	\$6,702.83
Middle School	1.1218	\$3,056.88	Gifted	1.6686	\$4,546.99
Grades 9-12	1.0000	\$2,725.07	ESOL Program	2.5337	\$6,904.61
Vocational Lab	1.1841	\$3,226.78			

GENERAL FUND - STATE REVENUE

3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.
4. **Local Five Mill Share** - The Local Share for each local 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 steadily increased over the past ten years.

**Cobb County School District
QBE Mandated Local Five Mill Share**



<u>YEAR</u>	<u>LOCAL SHARE</u>
2001	\$76,766,302
2002	\$81,438,049
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
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	\$133,973,706
2013	\$134,918,839

These amounts are deducted from the State revenue earned by Cobb County

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2012 is \$2,725.07 per student.

QBE Formula

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

GENERAL FUND - LOCAL REVENUE

Local Revenue contributes approximately 51.9% of the Cobb County School System's Revenue. The following are the major local revenue categories:

Property Taxes

Taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2013 Property Tax revenue is based on a millage levy currently of 18.9 mills. The following are FY2012 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	\$30,000	21.6400	0.0540	\$1,144
Cobb	\$10,000	18.9000	0.0000	\$1,374
DeKalb	\$12,500	22.9800	0.0000	\$1,613
Fulton	\$2,000	18.5020	0.0000	\$1,493
Gwinnett	\$4,000	19.2500	1.3000	\$1,525

Based on FY2012 (2011 Digest) millage. Districts have not determined FY2013 millage.

How your School Taxes are calculated

The following is an example of how FY2012 Cobb County School Taxes are calculated for a \$206,700 home:

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

CAPITAL PROJECTS – SPECIAL LOCAL OPTION SALES TAX (SPLOST)

Capital Projects Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a 1% sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved this funding source. The passage of this sales tax assists the District in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. This first tax expired on December 31, 2003, and has been renewed twice. The State of Georgia also contributes capital outlay funding, along with interest income.

SPLOST II

On September 16, 2003, Cobb County citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts of \$613,719,675 were collected, with additional construction funding from the State of Georgia. Projects include: 9 new schools, 347 classroom additions, building maintenance (electrical, HVAC, roofing, painting); curriculum/instruction/technology (workstations, servers, wireless network, etc.), safety (security fencing, surveillance cameras, etc.) land and debt reduction.

SPLOST III

The Cobb County and Marietta school districts held a referendum on September 16, 2008, for an extension of the current SPLOST. SPLOST III is proposed to reach \$631,492,408 in total expenditures. Projects include constructing 223 new classrooms, 179 classroom additions, maintenance projects (including parking lot repaving, additional parking spaces, drainage enhancements, playground equipment, etc.), curriculum/instruction/technology (upgrading servers, computing devices, printers, and copiers for classrooms and schools), and safety (fire alarm systems, emergency generators, access controls, and surveillance cameras).



**CAPITAL PROJECT FUND SUMMARY
WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT**

WHERE THE MONEY COMES FROM:

SOURCE CATEGORIES

LOCAL SOURCES

STATE SOURCES

TOTAL CURRENT SOURCES

FY2013
CCSD BOE
ADOPTED BUDGET

\$123,660,388

\$13,437,623

\$137,098,011

HOW THE MONEY IS SPENT:

SPENDING CATEGORIES

CAPITAL PROJECTS

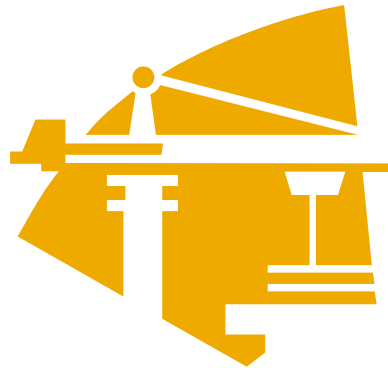
TRANSFERS

TOTAL SPENDING

\$164,002,007

\$20,269,817

\$164,002,007



DEBT SERVICE FUND

The Debt Service Fund was established to track the accumulation of funds to pay long term debt. School buildings used to be 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.



DEBT SERVICE FUND SUMMARY

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

FY2013 CCSD BOE <u>ADOPTED BUDGET</u>	
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0

WHERE THE MONEY COMES FROM:

SOURCE CATEGORIES

LOCAL SOURCES

TOTAL CURRENT SOURCES

HOW THE MONEY IS SPENT:

SPENDING CATEGORIES

INTEREST

PRINCIPAL

TRANSFERS

TOTAL SPENDING



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.

<u>FUND DESCRIPTION</u>	<u>FY2013 BUDGETED EXPENDITURES</u>
<p>Title I – Fund 402 This program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas.</p>	\$18,339,740
<p>IDEA – Formerly Title VI B – Fund 404 This program provides direct and related support services for handicapped children.</p>	\$18,991,992
<p>Vocational Grant – Fund 406 This grant provides career training and opportunities to students.</p>	\$638,133
<p>Title II A – Fund 414 This program provides grants for teacher training to upgrade skills in science and mathematics areas.</p>	\$2,257,191
<p>Homeless Grant – Fund 432 Program provides education services to homeless children</p>	\$56,100
<p>Title III – LEP – Fund 460 Limited English Proficiency</p>	\$1,391,880

SPECIAL REVENUE FUNDS (continued)

<u>FUND DESCRIPTION</u>	<u>FY2013 BUDGETED EXPENDITURES</u>
Title IV – Fund 462 Includes Reach for the Stars Mentoring, Success for All and Safe & Drug Free programs	\$1,846,299
Adult Education - Fund 510 A national effort to ensure that all adults are literate and able to compete in the global economy.	\$1,052,057
Psycho-Education Center – Fund 532 Provides students identified as severely emotionally disturbed with an appropriate education.	\$5,626,711
Facility Use – Fund 550 Organizes the rental of school facilities during non-instructional hours.	\$785,531
After School Program – Fund 551 Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m.	\$7,220,714
Performing Arts Program – Fund 552 Offers an opportunity for student learning experiences through live performances of music, drama and dance and is funded by voluntary student contributions.	\$369,164
Tuition School Program – Fund 553 Provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels.	\$860,867

SPECIAL REVENUE FUNDS (continued)

<u>FUND DESCRIPTION</u>	<u>FY2013 BUDGETED EXPENDITURES</u>
<p>Public Safety – Fund 554 Program is funded by parking decals sold to students to pay for the campus police officers for the schools.</p>	\$1,240,058
<p>Adult High School – Fund 556 Provides an 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. A small tuition charge and supply fee along with a General Fund supplement supports this program.</p>	\$304,760
<p>Artist at School – Fund 557 Provides local artist compensation for workshops held in the schools.</p>	\$9,900
<p>Miscellaneous Grants – Fund 580 Compilation of several State Grants</p>	\$269,000
<p>School Nutrition - Fund 600 Provides breakfast and lunch to students during the school day</p>	\$52,986,711



**SPECIAL REVENUE FUNDS SUMMARY
WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT**

FY2013
CCSD BOE
ADOPTED BUDGET

WHERE THE MONEY COMES FROM:

LOCAL SOURCES	\$32,051,212
STATE SOURCES	\$6,780,000
FEDERAL SOURCES	\$72,649,023
TRANSFERS	<u>\$1,013,694</u>
TOTAL CURRENT SOURCES	<u>\$112,493,929</u>

HOW THE MONEY IS SPENT:

INSTRUCTION	\$27,350,074
PUPIL SUPPORT SERVICES	\$6,788,379
IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$11,371,548
EDUCATIONAL MEDIA SERVICES	\$31,039
FEDERAL GRANT ADMINISTRATION	\$646,471
GENERAL ADMINISTRATION	\$655,720
SCHOOL ADMINISTRATION	\$74,289
SUPPORT SERVICES - BUSINESS	\$51,587
MAINTENANCE & OPERATIONS	\$1,406,331
STUDENT TRANSPORTATION	\$2,494,926
SUPPORT SERVICES - CENTRAL	\$0
SUPPORT SERVICES - OTHER	\$1,860,867
SCHOOL NUTRITION	\$52,986,711
COMMUNITY SERVICE	\$8,368,976
TRANSFERS	<u>\$159,890</u>
TOTAL SPENDING	<u>\$114,246,808</u>

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.

The District has five individual funds in their Internal Service Funds:

<u>Fund Descriptions:</u>	<u>FY2013 BUDGETED EXPENDITURES</u>
<p><u>Unemployment Fund (Fund 691)</u> Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. Unemployment rates are determined by employer experience.</p>	<p>\$1,410,000</p>
<p><u>Self Insurance Fund (Fund 692)</u> The Board of Education provides the total cost of a workers' compensation program. This fund pays for employee injury claims for employees injured on the job. This fund also provides insurance for General Liability and Auto coverage.</p>	<p>\$5,257,867</p>
<p><u>Purchasing/Warehouse Fund (Fund 696)</u> All purchasing department costs, warehouse department costs and printing costs are recorded in the Purchasing/Warehouse Fund. Revenue for this fund is generated from General Fund transfers and a warehouse material surcharge.</p>	<p>\$1,456,396</p>
<p><u>Flexible Benefits (Fund 697)</u> This fund provides for tax-free medical and child care payments. Insurance premiums (health, life, and dental) are deducted from the employee's paycheck before taxes. Each employee can also estimate yearly medical and child care costs. These estimated amounts are deducted each month from the employee's paycheck. All unused estimated amounts revert back to the District at year-end.</p>	<p>\$97,656</p>

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

FY2013
CCSD BOE
ADOPTED BUDGET

WHERE THE MONEY COMES FROM:

SOURCE CATEGORIES

LOCAL SOURCES

TRANSFERS

TOTAL CURRENT SOURCES

\$6,746,864

\$1,475,055

\$8,221,919

HOW THE MONEY IS SPENT:

SPENDING CATEGORIES

SUPPORT SERVICES-BUSINESS

TOTAL SPENDING

\$8,221,919

\$8,221,919



**COBB COUNTY SCHOOL DISTRICT
FY2013 BOARD OF EDUCATION ADOPTED BUDGET**

	<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>
Beginning Fund Balance as of July 1, 2012 (Estimated)	\$99,862,959	\$22,854,193	\$395,859	\$57,297,857	\$9,447,163	\$189,858,031
<u>Revenues:</u>						
Local Revenue	\$405,363,273	\$32,051,212	\$0	\$123,660,388	\$6,746,864	\$567,821,737
State Revenue	\$389,018,123	\$6,780,000	\$0	\$13,437,623	\$0	\$409,235,746
Federal Revenue	\$5,961,902	\$72,649,023	\$0	\$0	\$0	\$78,610,925
Transfer Revenue	\$20,429,707	\$1,013,694	\$0	\$0	\$1,475,055	\$22,918,456
Total Revenue	<u>\$820,773,005</u>	<u>\$112,493,929</u>	<u>\$0</u>	<u>\$137,098,011</u>	<u>\$8,221,919</u>	<u>\$1,078,586,864</u>
Total Funds Available	<u>\$920,635,964</u>	<u>\$135,348,122</u>	<u>\$395,859</u>	<u>\$194,395,868</u>	<u>\$17,669,082</u>	<u>\$1,268,444,895</u>
<u>Appropriations:</u>						
Instruction	\$607,926,546	\$27,350,074	\$0	\$0	\$0	\$635,276,620
Pupil Support Services	\$17,551,041	\$6,788,379	\$0	\$0	\$0	\$24,339,420
Improvement of Instructional Services	\$22,443,699	\$11,371,548	\$0	\$0	\$0	\$33,815,247
Educational Media Services	\$14,440,461	\$31,039	\$0	\$0	\$0	\$14,471,500
Federal Grant Administration	\$0	\$646,471	\$0	\$0	\$0	\$646,471
General Administration	\$7,822,683	\$655,720	\$0	\$0	\$0	\$8,478,403
School Administration	\$50,952,082	\$74,289	\$0	\$0	\$0	\$51,026,371
Support Services - Business	\$4,085,060	\$51,587	\$0	\$0	\$8,221,919	\$12,358,566
Maintenance and Operation of Plant Services	\$59,541,249	\$1,406,331	\$0	\$0	\$0	\$60,947,580
Student Transportation	\$45,774,354	\$2,494,926	\$0	\$0	\$0	\$48,269,280
Central Support Services	\$15,915,165	\$0	\$0	\$0	\$0	\$15,915,165
Other Support Services	\$0	\$1,860,867	\$0	\$0	\$0	\$1,860,867
School Nutrition	\$0	\$52,986,711	\$0	\$0	\$0	\$52,986,711
Community Services	\$68,170	\$8,368,976	\$0	\$0	\$0	\$8,437,146
Capital Outlay	\$17,983	\$0	\$0	\$143,732,190	\$0	\$143,750,173
Transfers	\$2,488,749	\$159,890	\$0	\$20,269,817	\$0	\$22,918,456
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$849,027,242</u>	<u>\$114,246,808</u>	<u>\$0</u>	<u>\$164,002,007</u>	<u>\$8,221,919</u>	<u>\$1,135,497,976</u>
Ending Fund Balance as of June 30, 2013 (Estimated)	\$71,608,722	\$21,101,314	\$395,859	\$30,393,861	\$9,447,163	\$132,946,919
Total Appropriations & Ending Fund Balance	<u>\$920,635,964</u>	<u>\$135,348,122</u>	<u>\$395,859</u>	<u>\$194,395,868</u>	<u>\$17,669,082</u>	<u>\$1,268,444,895</u>

A Public Forum on the tentative budget was held on May 7, 2012 at 7:00pm. The FY13 budget was adopted in final form by the Board on May 21, 2012 at 8:25am. 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>.

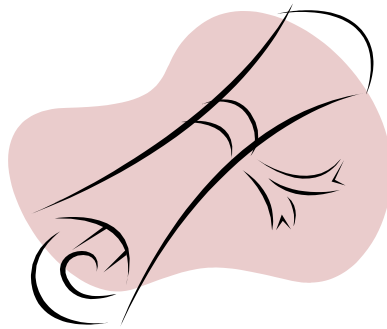
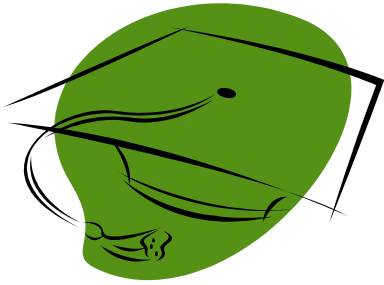
Mr. Scott Sweeney, Chairman of the Board

Dr. Michael Hinojosa - Superintendent

COBB COUNTY SCHOOL DISTRICT 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 four 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.



FY2013 POSITION ANALYSIS - GENERAL FUND

Instructional School Positions	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Proposed Budget
Kindergarten Teachers	404.00	394.00	339.00	333.00	318.00
Kindergarten EIP	239.50	193.00	198.50	198.50	159.00
Grades 1-3	1,237.00	1,184.00	1,050.00	1,055.00	967.00
Grades 1-3 EIP	354.50	332.00	260.00	260.00	255.00
Grades 4-5	651.50	619.00	576.00	564.00	535.00
Grades 4-5 EIP	166.50	167.00	149.50	149.50	133.50
Grades 4-5 Fine Art, Orchestra	0.00	3.50	1.50	2.00	1.00
Elementary Specialists	213.00	211.00	211.50	212.00	207.00
Grades 6-8	1,022.00	979.00	794.50	824.50	766.00
Grades 9-12/Alternative	1,315.00	1,234.00	1,034.00	1,047.00	970.50
Vocational Lab	118.00	118.00	116.00	117.00	117.00
ROTC	22.00	22.00	27.00	28.00	28.00
Intensive English Language (IEL)	31.00	31.00	31.00	31.00	31.00
In School Suspension	42.00	42.00	41.00	41.00	41.00
Contingency Staff - Certified	68.38	100.00	234.00	234.00	212.16
Magnet Coordinators & Teachers	6.00	27.00	23.00	20.00	20.00
ESOL	206.00	212.00	214.30	214.30	213.50
Gifted	430.89	431.20	419.00	419.00	415.80
Remedial	78.50	69.50	95.00	98.00	105.50
ALT Program	78.00	0.00	0.00	0.00	0.00
Special Needs	66.00	66.00	0.00	0.00	0.00
Special Education Teachers	1,180.96	1,148.46	1,133.46	1,133.46	1,133.46
Preschool Special Education Teachers	82.50	78.50	74.50	79.50	79.50
Special Education Parapros	549.00	540.00	540.00	546.00	546.00
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00

FY2013 POSITION ANALYSIS - GENERAL FUND

Instructional School Positions (Continued)	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Proposed Budget
Kindergarten Paraprofessionals	404.00	394.00	339.00	333.00	318.00
Other Instructional Paraprofessionals	236.50	241.50	267.50	267.00	249.10
Media Specialists	129.00	128.00	127.00	127.00	126.00
Contingency Staff - Classified	25.00	25.00	15.77	15.77	15.77
Total Instructional School Positions	9,493.73	9,127.66	8,449.03	8,486.53	8,100.79
Other School Support Positions					
Principals	112.00	112.00	112.00	112.00	109.00
Assistant Principals	162.00	159.00	161.00	160.00	157.00
Assistant Administrators	36.50	41.50	40.85	34.50	32.00
Counselors (Elementary, Middle, High)	254.50	250.00	227.00	241.00	240.00
Middle School Graduation Coaches	22.00	17.00	0.00	0.00	0.00
High School Graduation Coaches	16.00	17.00	0.00	0.00	0.00
Local School Secretary	112.00	112.00	112.23	111.23	109.23
Local School Clerical	361.57	352.27	356.42	350.64	344.71
Interpreters - ESOL/ Foreign Language	0.00	0.00	0.00	0.00	12.26
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians/Audiologists	7.00	7.30	7.30	7.30	7.30
Diagnosticians - Preschool	0.00	0.00	4.00	4.00	4.00
Occupational/Physical Therapists	4.00	15.70	15.70	15.70	15.70
Speech Language Pathologists (SLP)	193.74	190.74	190.74	190.74	190.74
SLP Parapros	0.00	4.00	4.00	4.00	4.00
Special Education Nurses	10.50	11.50	11.50	11.50	11.50
CBST Trainers and Other Parapros	0.00	14.50	11.00	0.00	0.00
School Nurses & Consulting Nurses	107.56	107.56	104.56	103.68	102.80
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
Technology Specialists-Instructional Tech	10.00	6.00	0.00	0.00	0.00

FY2013 POSITION ANALYSIS - GENERAL FUND

Other School Support Positions (Continued)	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Proposed Budget
Technology Specialists-Technology Dept.	82.00	67.00	67.00	67.00	67.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	36.00	36.00	31.00	31.00	32.00
Campus Officers	23.00	23.00	23.00	23.00	23.00
Custodians	661.60	661.60	546.35	554.85	565.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	942.00	924.00	824.00	854.00	854.00
Maintenance	135.00	130.00	130.00	130.00	130.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3,442.22	3,412.92	3,132.90	3,159.39	3,165.34
Total Local School Positions	12,935.95	12,540.58	11,581.93	11,645.92	11,266.43
Central Office Support Positions					
Division 1 - General Administration	12.99	8.50	7.50	8.50	8.50
Division 2 - Operational Support	113.89	111.45	108.45	112.25	112.25
Division 3 - Human Resources	55.50	51.00	40.00	42.50	42.50
Division 4 – Academics/Accountability	97.13	71.64	65.14	65.14	66.74
Division 5 - School Leadership	36.30	33.80	29.50	28.50	28.50
Division 6 - Financial Services	51.70	49.70	46.70	46.70	46.70
Division 7 – Technology	0.00	0.00	0.00	0.00	0.00
Division 8 - Special Student Services	41.95	34.51	31.45	31.45	31.45
Division 9 - Business Services	0.00	0.00	0.00	0.00	0.00
Total Central Office Support Positions	409.49	360.60	328.74	335.04	336.64
GRAND TOTAL --General Fund Positions	13,345.41	12,901.18	11,910.67	11,980.96	11,602.77

FY2013 POSITION ANALYSIS - OTHER FUNDS

	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Proposed Budget
SPLOST II	15.00	0.00	0.00	0.00	0.00
SPLOST III	0.00	34.30	34.30	41.74	41.74
Title I	160.61	160.50	160.50	157.14	157.14
Title I - Stimulus	0.00	86.00	86.00	0.00	0.00
IDEA	369.56	368.62	331.59	362.58	362.84
IDEA – Stimulus	0.00	138.00	131.50	0.00	0.00
Vocational Grant	0.40	0.40	0.40	0.00	0.00
Title II -A	17.20	14.70	14.70	2.50	2.50
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)	21.18	21.06	21.06	23.39	23.39
Title IV	4.10	2.60	4.80	0.00	0.00
Adult Education	6.20	6.20	6.20	4.20	4.20
Psycho-Educational Centers	65.59	64.39	62.67	61.49	61.49
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	2.16	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	0.20	0.00	0.00
School Nutrition	1,185.00	1,185.00	1,185.00	1,214.00	1,214.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	24.00	19.50	18.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL - Other Funds Positions	1,905.60	2,139.03	2,094.18	1,920.30	1,920.56



A Community With A Passion For Learning

Cobb County School District

Financial Services Division

Budget Department

440 Glover Street

Marietta, Georgia 30060

<http://www.cobbk12.org/centraloffice/finances/budget.aspx>