



Cobb County School District
FY2020 Budget
Popular Report



FY2020

BUDGET MESSAGE

COBB COUNTY SCHOOL DISTRICT

CHRIS RAGSDALE –SUPERINTENDENT

May 1, 2019

Dear Cobb County Citizens,

On behalf of the Cobb County School District (CCSD), I am pleased to present this Popular Report as a summary of the District's annual Budget. The annual budget development process is one of the largest, most complex projects that the CCSD undertakes each year. This report will explain, in simple terms, the complexity of the school system's budget. Our budget reflects the priorities of our District and the community as a whole. Understanding our budget is essential as we work together as **One Team** with **One Goal** to achieve **Student Success**.

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

State of Georgia Quality Basic Education (QBE) Revenue

The State of Georgia provides approximately 50.81% of the CCSD's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students and the instructional programs in which these students are involved. Control of this revenue is assured through verification of student population counts which are conducted throughout the school year.

Local Property Tax Revenue

Local Revenues generate approximately 48.56% of the CCSD'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 and this year's budget proposes no increase to the current millage rate of 18.9 mills. The CCSD budgets carefully, focusing on expenditure control each year to balance the budget. Administration continually monitors expenditures and implements efficiencies throughout the year to ensure fund availability for support of our students and teachers.

Cobb's economy is experiencing a consistent pattern of growth in property value. The Tax Assessor has predicted that the local property tax digest as a whole will increase by 5.5% in FY2020. Increasing property value is a vital factor in helping to balance CCSD's budget. The State's economy is also strengthening and Governor Brian Kemp's State Budget includes an increase in QBE funding to allow for a certified teacher and certified employee raise of \$3,000 including: school counselors, school social workers, school psychologists, special education specialists, media specialists and technology specialists. Additionally, the Governor provided salary raise funding for bus drivers and school food service workers. The CCSD raise proposed in this year's budget has been made possible by Governor Kemp's raise funding and the Board's wise financial management, common-sense planning, and some of the lowest administrative costs in the state. Cobb's low administrative costs, which can be seen in a metropolitan area low of \$162 per student, is \$53 below the state average, \$86 less than Cobb's largest metro peer, and is lower than all other metro districts of similar size. With careful consideration of all revenue estimates and expenditure controls, the Cobb County Board of Education has approved the Budget for Fiscal Year 2020.



Cobb County School District FY2020 Budget

Message from the Superintendent

The FY2020 General Fund Budget is structurally balanced as recurring revenue of \$1,160,929,101 plus utilization of \$18,699,944 in fund balance reserve is equal to recurring expenditures. The recurring expenditure budget is \$1,179,629,045. The budget is based on a predicted enrollment of 110,469 (including Kennesaw Charter School and Devereux) students and major highlights include:

- General Fund Millage Rate 18.90 Mills – No Millage Increase (LT Debt Free since 2007)
- Aaa and MIG1 – Highest Moody's Investors Service Operational & Financial Credit Rating
- Local Revenue Property Value Digest Growth Estimate – 5.5%
- 90 Position Pool
- School Nurse Steps
- 7.5 Custodian Positions (Based on square footage)
- Campus Officer competitive salary adjustment
- Budgeted Fund Balance Usage – (\$18,699,944)
- Adjust Bus Driver pay so that base pay is spread more equally throughout the year
- Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – (Salary Increase Range 8.00% - 12.6% depending upon step eligibility)

The preparation of the FY2020 Budget has required input from all levels of the District's organization. The following information presents the highlights for all major fund groupings recorded as part of CCSD's budget plan for FY2020.

The Cobb County School District has two types of employees: those who teach and those who serve those who teach. Our dedicated staff members have proven their commitment to the success of our students and schools, and now, in a way that we have never been able to before, I'm recommending a budget which prioritizes our staff in a historic way. To all the teachers who make Cobb home, this proposed budget is another reason why Cobb is the best place to teach, lead and learn.

Regards,



Chris Ragsdale
Superintendent



General Fund Budget Development Highlights

Summary and Comments Regarding the Development of the FY2020 Budget

The development of the FY2020 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 CCSD. Decisions on the appropriation of funds are made after input is 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 the CCSD's core values: Achievement, Integrity, Creative/Innovation, and Accountability.

The CCSD's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. As a result, the district plans to use \$18,699,944 in revenue reserve to offset the shortfall in revenue.

Each CCSD 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. FY2020 system-wide school district staffing estimates and requirements are also reviewed as part of the budget balancing process. Administration evaluates and prioritizes school district budget balancing ideas.

The Board tentatively approved the FY2020 Budget on April 24, 2019. The Board held two public hearings for the budget on April 24, 2019 and May 16, 2019. Final adoption of the FY2020 Budget occurred on May 16, 2019. The FY2020 Adopted Budget is available on the Internet for public review at address: <http://www.cobbk12.org/centraloffice/finance/2020Budget/>



General Fund Budget Preparation

Budget Process Summary and Assumptions

The budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the CCSD 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 two official public budget forums are conducted. Following the public forums, 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 CCSD prepares the budget on a modified accrual basis whereby revenues are generally recognized when susceptible to accrual and expenditures are recognized when related fund liability is incurred. Federal and state grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues prior to receipt for budgetary purposes.

Budget Assumptions

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

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

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

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

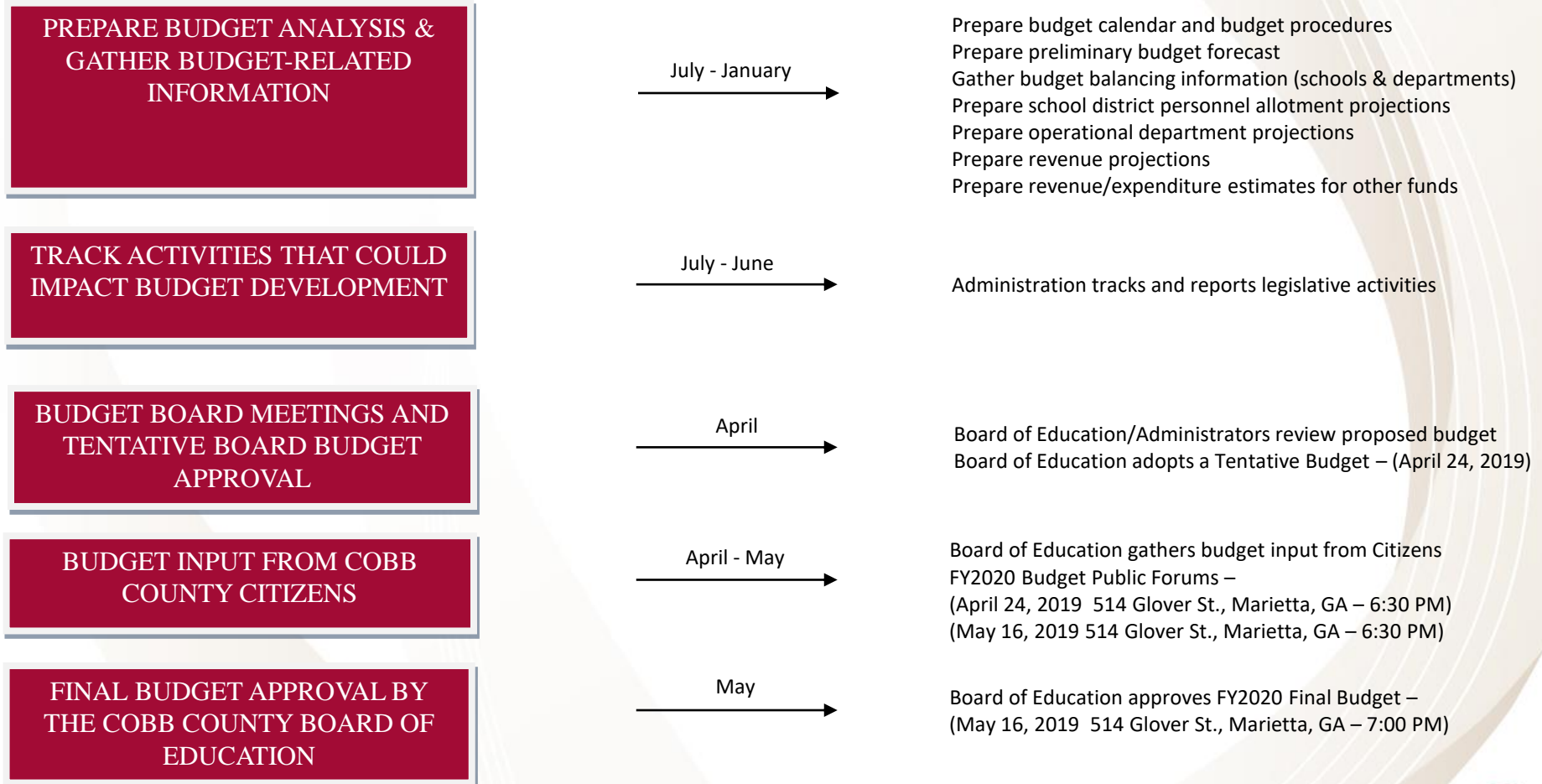
Equipment - Furniture, computers and other equipment accounts were continued at the previous year's level.



General Fund Budget Preparation

FY2020 Budget Development Calendar

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



District Metrics – Fast Facts

112 Schools

Elementary Schools – 67

Middle Schools - 25

High Schools - 17

Special Education Centers – 1

Charter schools – 1

Adult Education Center - 1

With more than **17,000** employees, CCSD is the largest employer in Cobb County.

Enrollment:

112,000+

White 37.7%

Black 30.9%

Hispanic 21.7%

Asian 5.6%

Multi-Racial 3.8%

American Indian < 1%

Pacific Islander < 1%

2nd largest school district in the state.

23rd largest school district in the nation.

6 magnet programs for advanced studies in a variety of subjects:
Math, Science & Technology | International Studies | Engineering & Biotechnology
International Baccalaureate | Performing Arts | Medical Sciences & Research

The District has met the requirements established by the AdvancedED® Accreditation Commission and is accredited by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement – Valid through June 30, 2020.



General Fund Metrics



CCSD Operational and Financial Credit Ratings		
Aaa	Long Term Rating	Moody's Investors Service
MIG1	Short Term Rating	Moody's Investors Service
<p>Note: Both ratings are the highest possible United States industry ratings. These ratings indicate that both district operations, as well as financial operations, are performing at an extremely high level.</p>		

Recent Budget Accomplishments	
FY2015	2% Salary Restoration
FY2016	4% Salary Increase
FY2017	2.5% Salary Increase
FY2018	1.1% Salary Bonus
FY2019	2.6% Salary Increase 1.1% Salary Bonus (for Non-238 Day Employees) Decreased Work Year (for 238 Day Employees)
FY2020	Salary Increase Range 8.00% - 12.6% (depending upon step eligibility)
<p>Note: All salary increases noted above are in addition to a full salary step for eligible employees in each fiscal year.</p>	

CCSD Millage Tax Rate	
18.900 Mills	General Fund Millage
00.000 Mills	Debt Service Millage
18.900 Mills	Total Millage
<p>Note: CCSD is long term debt free and has remained debt free since FY2007.</p>	



FY2020 Revenue Breakout	
50.81%	State of Georgia QBE (Quality Basic Education) Funding
48.56%	Local Property Tax Funding
0.63%	Federal Program Funding
100.00%	Total General Fund Revenue

FY2020 Expenditure Metrics	
Salaries/Fringe Benefits	92.11% of the General Fund Budget
Instruction	72.82% of the General Fund Budget
General Administration	1.07% of the General Fund Budget



General Fund Metrics – Millage Rate

Millage Type	FY2019	Change	FY2020
<i>General Fund</i>	18.90	0.00	18.90
<i>Debt Service Fund</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.90	0.00	18.90

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

General Fund FY2020 Adopted Budget

General Fund	FY2020 Projected Revenue	FY2020 Projected Expenditures	Difference
FY2020 Adopted Budget	\$1,160,929,101	\$1,179,629,045	\$18,699,944

The \$18.7 million difference between revenues and expenditures will be addressed with reserve fund balance.



General Fund Revenue

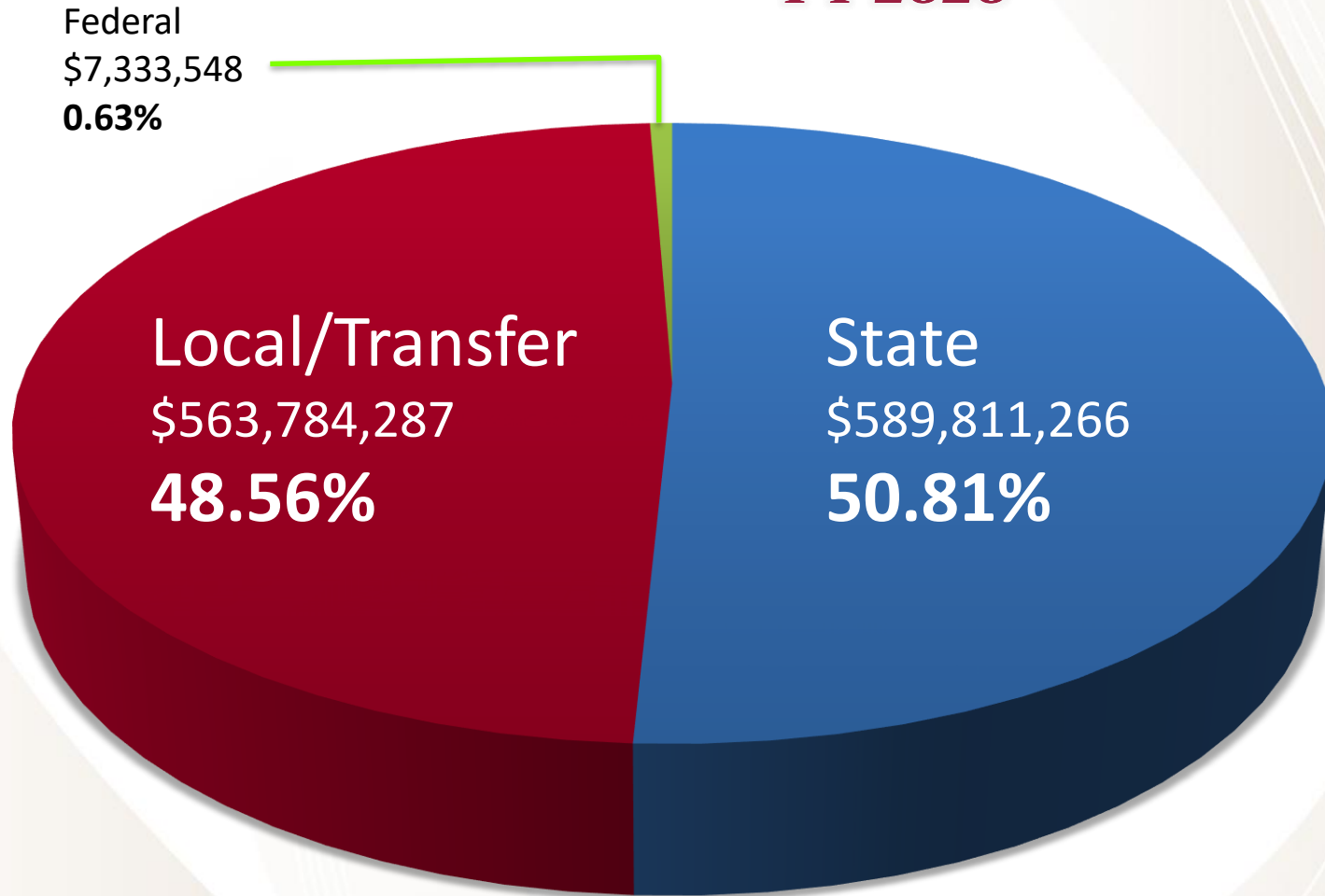
Major General Fund FY2020 Revenue Categories

Revenue Type	FY2020 Budget	Comments
Local Revenue		
Property Tax Revenue	\$493,426,651	5.5% Projected Digest Increase; 95% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$42,572,677	Property tax collected for registering and titling motor vehicles. Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$1,661,455	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$9,665,308	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$5,509,451	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,286,288	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$1,007,117	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$0	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$364,274	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$6,019,512	Reflects an analysis of declining interest rates applied to average monthly balances
Half Time Exhibition	\$0	Gate receipts from annual marching band exhibition have been moved to a donation account in FY2019
Local Revenue – Cell Tower	\$1,180,314	Budget based on cell tower agreements
Local Revenue – Other	\$420,650	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$504,709	Estimated revenue from sale of school district assets
Leased Property Revenue	\$43,000	Lease revenue on school district property
Sub-Total Local Revenue	\$563,661,406	
Transfer from Other Funds	\$122,881	Budget based on projected actual (Cost reimbursement from external entities using District facilities)
Total Local/Transfer Revenue	\$563,784,287	
State Revenue		
Miscellaneous State Grants	\$9,349,165	Revenue received from State Grants
State QBE Revenue	\$580,462,101	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts
Total State Revenue	\$589,811,266	
Federal Revenue		
Indirect Cost Revenue	\$4,534,892	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,086,505	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$963,946	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	\$748,205	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
Total Federal Revenue	\$7,333,548	
Total Revenue	\$1,160,929,101	



General Fund Revenue

FY 2020



\$1,160,929,101

General Fund Budgeted Revenue Total (FY2020)



General Fund – Local Revenue

Local Revenue contributes approximately 48.56% of the Cobb County School System's Revenue. The CCSD's portion of property tax collection is the major local revenue stream and is described as follows:

Property Taxes - Taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2020 Property Tax revenue is based on a current millage levy of 18.9 mills. The following are FY2019 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$300,000 home:

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Taxes on a \$300,000 Home
Atlanta (APS)	\$50,000	21.740	0.000	\$1,522
Cobb	\$10,000	18.900	0.000	\$2,079
Dekalb	\$10,000	23.180	0.000	\$2,550
Fulton	\$30,000	17.796	0.000	\$1,602
Gwinnett	\$4,000	19.800	1.950	\$2,523

Based on FY2019 (2018 Digest) millage rates adopted by Metro Atlanta school districts.

School Tax Calculation – The following example illustrates how FY20 CCSD school taxes are calculated for a home valued at \$300,000:

\$300,000	<i>House assessed at Fair Market Value</i>
X .40	<i>40% Assessment Rate</i>
\$120,000	<i>Assessed Value for Tax Purposes</i>
<u>(\$10,000)</u>	<i>Homestead Exemption</i>
\$110,000	<i>Tax Base for Property Tax</i>
X .0189	<i>18.90 Millage Rate</i>
\$2,079	<i>General Fund School Taxes</i>

General Fund – State Revenue

The State of Georgia contributes approximately 50.81% of the Cobb County School System's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

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

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

Program Weight - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2019 Program Weights (FY2020 is not available):

Programs	Weights	Per FTE Cost
Kindergarten	1.6627	\$4,357.45
Kindergarten EIP	2.0527	\$5,379.71
Grades 1-3	1.2903	\$3,381.48
Grades 1-3 EIP	1.8065	\$4,734.48
Grades 4-5	1.0375	\$2,718.92
Grades 4-5 EIP	1.8006	\$4,719.00
Grades 6-8	1.0298	\$2,698.87
Middle School	1.1347	\$2,973.88
Grades 9-12	1.0000	\$2,620.77

Programs	Weights	Per FTE Cost
CTAE	1.1868	\$3,110.38
Remedial	1.3511	\$3,540.80
Alternative	1.4802	\$3,879.23
Special Ed Cat I	2.3968	\$6,281.48
Special Ed Cat II	2.8161	\$7,380.26
Special Ed Cat III	3.5865	\$9,399.34
Special Ed Cat IV	5.8151	\$15,240.01
Special Ed Cat V	2.4630	\$6,454.94
Gifted	1.6699	\$4,376.39
ESOL Program	2.5662	\$6,725.55



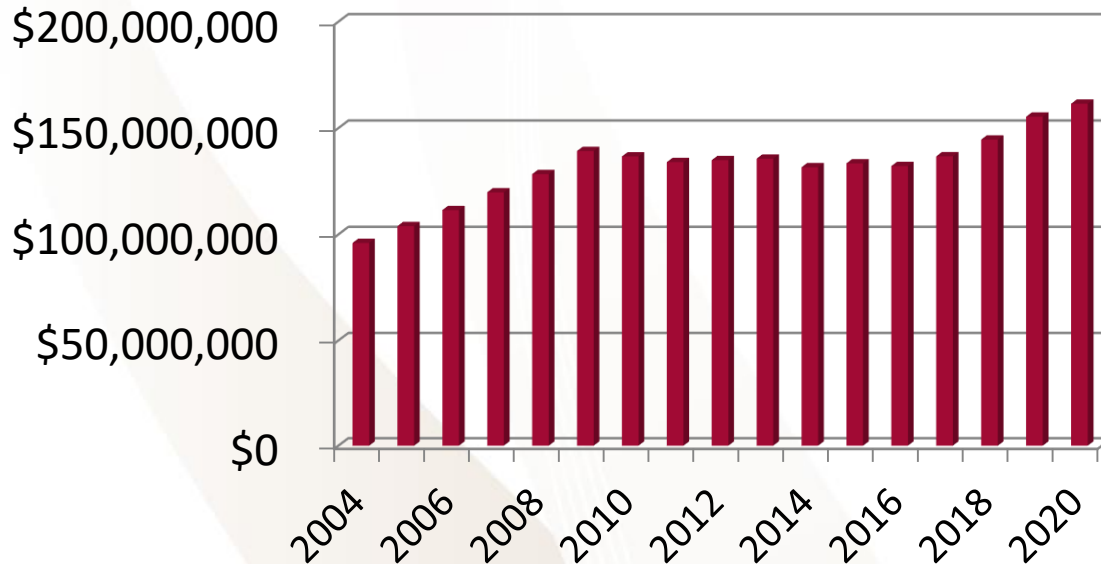
General Fund – State Revenue

Base Amount - Standard cost per student amount established by the State of Georgia. The base amount for FY2019 is \$2,620.77 per student.

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

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

CCSD QBE Mandated Local Five Mill Share



Year	Local Share
2002	\$81,438,049
2003	\$88,827,699
2004	\$95,996,050
2005	\$130,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,629
2015	\$133,378,963
2016	\$132,140,110
2017	\$136,707,956
2018	\$144,570,519
2019	\$155,355,360
2020	\$161,428,591



General Fund – Federal Revenue

The Cobb County School District receives a small portion of its revenue from the Federal Government. The following is a listing of the Federal Revenue types accounted for in the General Fund:

Revenue Source	Description	FY2020 Budgeted Funding
Indirect Cost	An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the GA DOE. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.	\$4,534,892
ROTC	Federal revenue for ROTC instructor salary reimbursement.	\$1,086,505
MedACE	The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services. The program was discontinued in FY2008, but started again in FY2012.	\$963,946
Medicaid	The Medicaid program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.	\$748,205
Total		\$7,333,548



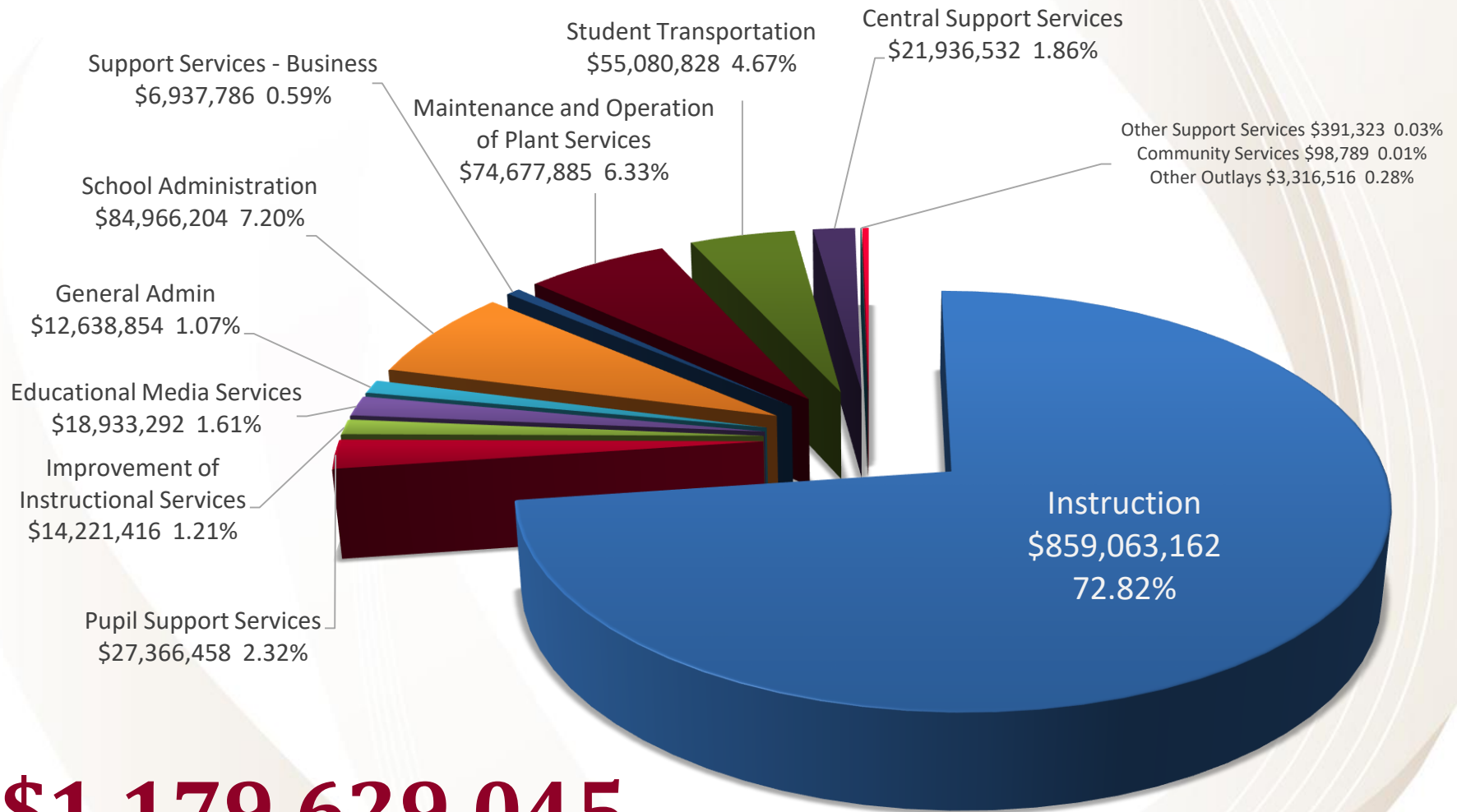
General Fund Expenditure Appropriations

Major General Fund FY2020 Expenditure Appropriations

Expenditure Type	FY2020 Budget	Comments
FY2019 Original Budget	\$1,077,623,890	
FY2020 Expenditure Changes		
	\$24,697,933	FY2019 Board Approved General Fund Expenditure Budget Adjustments (Includes \$9,000,000 in additional property value digest revenue growth to increase FY2019 raise from 1.1% to 2.6%; \$6,500,000 continuation of instructional technology project; \$2,000,000 additional school allotments to accommodate student growth \$925,162 Sprayberry High School architect fees; \$6,272,771 expenditure encumbrances)
	\$(23,497,933)	Subtract FY2019 One-Time Expenditures – Continuation of Instructional Technology Project; 1.1% One-Time Bonus for All Non 238 Day Employees; Additional School Allotments to Accommodate Student Growth; Architect Fees for Sprayberry High; Encumbrances
	\$(591,336)	Adjust Additional Operating Costs for East Cobb Middle, Brumby Elementary, Walton High and Mountain View Elementary
	\$14,000,000	Full Salary Step for All Eligible Employees; Increase in Employer TRS Portion (from 20.90% to 21.14%)
	\$9,613,842	90 Additional Instructional Positions for Allotment Pool; 7.5 Additional Custodial Positions for Increased Square Footage; Creation of Nurse Salary Steps; Campus Officer Competitive Salary Adjustment; Adjustment of Bus Driver Salaries to Spread Pay Equally Throughout the Year
	\$3,439,649	Miscellaneous Expenditure Adjustments For Cell Tower, Utilities, Miscellaneous State Grants, etc.
	\$343,000	Additional Academic Supplements at the Elementary Level, Similar to Supplements at the Middle and High Level.
	\$74,000,000	Raise for All Non-Temporary Employees Ranging from (8.0% - 12.6%) Depending Upon Step Eligibility
Total Expenditures	\$1,179,629,045	



General Fund Expenditure Appropriations FY 2020



\$1,179,629,045

General Fund Budgeted Expenditure Total (FY2020)



General Fund Expenditure Appropriations

FY2020 Salary Explanation

FY2020 Adopted Budget:

Salaries \$759,560,404

Fringe Benefits \$326,949,322

Total Compensation \$1,086,509,726 = 92.11 %
/Total Expenditures \$1,179,629,045

92.11% of the CCSD Budget is comprised of Salaries and Fringe Benefits



General Fund Analysis of Function Groups

COBB COUNTY SCHOOL DISTRICT FY2020 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET

GENERAL FUND

Revenues:

Local Revenue	\$563,661,406	Local Revenue sources include: Property Tax Digest; Property Tag Tax (Ad Valorem and TAVT); Delinquent Property Tax; Intangible Tax; Real Estate Transfer Tax; Alcoholic Beverage and Liquor by the Drink Tax; Interest on Delinquent Taxes and Income; Local Revenue from Cell Tower and Other; Sale of Assets and Leased Property.
State Revenue	\$589,811,266	State Revenue sources include: Miscellaneous State Grants and State of Georgia Quality Basic Education (QBE) funding.
Federal Revenue	\$7,333,548	Federal Revenue sources include: Indirect Cost revenue from grants and programs; ROTC instructor salary reimbursement and MedACE/Medicaid program reimbursements.
Transfer Revenue	\$122,881	Transfer Revenue sources include: Transfer from the Facility Use fund which manages the rental of school district facilities to various community groups.
Total Revenue	<u>\$1,160,929,101</u>	
Utilize Fund Balance	\$18,699,944	Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.
Total Resources	<u>\$1,179,629,045</u>	



General Fund Analysis of Function Groups

COBB COUNTY SCHOOL DISTRICT FY2020 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET

GENERAL FUND

Appropriations:

Instruction	\$859,063,162	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.
Pupil Support Services	\$27,366,458	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.
Improvement of Instructional Services	\$14,221,416	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.
Educational Media Services	\$18,933,292	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

General Fund Analysis of Function Groups

**COBB COUNTY SCHOOL DISTRICT
FY2020 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET**

GENERAL FUND

Appropriations:

General Administration	\$12,638,854	Activities concerned with establishing and administering policy for operating the District. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
School Administration	\$84,966,204	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.
Support Services - Business	\$6,937,786	Activities concerned with the fiscal operation of the district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
Maintenance and Operation of Plant Services	\$74,677,885	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
Student Transportation	\$55,080,828	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.



General Fund Analysis of Function Groups

COBB COUNTY SCHOOL DISTRICT FY2020 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET

GENERAL FUND

Appropriations:

Central Support Services	\$21,936,532	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.										
Other Support Services	\$391,323	All other support services not properly classified elsewhere.										
Community Services	\$98,789	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.										
Other Outlays	\$3,316,516	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control including transfers to other funds including: <table border="0" style="margin-left: 20px;"> <tbody> <tr> <td>Public Safety</td> <td>\$1,118,048</td> </tr> <tr> <td>Adult High School</td> <td>\$279,335</td> </tr> <tr> <td>County Wide Building</td> <td>\$700,000</td> </tr> <tr> <td>Self-Insurance</td> <td>\$325,817</td> </tr> <tr> <td>Purchasing/Warehouse</td> <td>\$893,316</td> </tr> </tbody> </table>	Public Safety	\$1,118,048	Adult High School	\$279,335	County Wide Building	\$700,000	Self-Insurance	\$325,817	Purchasing/Warehouse	\$893,316
Public Safety	\$1,118,048											
Adult High School	\$279,335											
County Wide Building	\$700,000											
Self-Insurance	\$325,817											
Purchasing/Warehouse	\$893,316											
Total Appropriations	<u>\$1,179,629,045</u>											



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- *Capital Projects Fund* **Page 32**
- *Internal Service Funds* **Page 34**

Special Revenue Funds

Special Revenue Funds — 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 CCSD 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. Local Funds are programs funded locally through fees and tuition and are self-supporting. Selected Special Revenue Funds highlights are as follows:

Fund	Fund Name	Description
0402	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle and high school attendance areas.
0404	IDEA/ Special Education	Provides direct and related support services for handicapped children.
0406	CTAE	Provides career training and opportunities to students.
0414	Title II-A	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts.
0432	Homeless Grant	Provides education services to homeless children.
0460	Title III	Limited English Proficient
0462	Title IV	21 st Century – Baker ES, Riverside Primary, Riverside Intermediate, Campbell HS
0478	USDA Fruit & Vegetable	Provides students with nutritious snacks during the school day.
0510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.
0532	GNETS	Provides students identified as severely emotionally disturbed with an appropriate education.
0549	Donations	Funds donated to the school system for specific purposes by individuals or organizations.
0550	Facility Use	Organizes the rental of school facilities during non-instructional hours.

Special Revenue Funds

Fund	Fund Name	Description
0551	After School Program	Utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 P.M. There is no increase in the daily rate for this program for the FY2020 school year. The FY2020 rate is \$7.00 per day with a \$10.00 registration fee.
0552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.
0553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.
0554	Public Safety	Funded by a General Fund transfer and parking decals sold to students which pay for security guards who serve as traffic and safety officers at schools. For FY2020, parking decals are \$50 per semester.
0556	Adult High School	Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion.
0557	Art Career and Cultural Exploration	Provides local artist compensation for workshops held in the schools.
0560	Pre-Kindergarten (Lottery)	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.
0600	School Nutrition	Provides meals to students during the school day. Elementary, Middle, and High School lunch prices will not increase for the FY2020 school year. Student Breakfasts - \$1.50; Student Lunches - Elementary School \$2.35, Middle School \$2.60, High School \$2.60; Adult Breakfast \$2.00 and Adult Lunch will increase to \$3.75; Guest Breakfast \$2.00 and Guest Lunch will increase to \$4.00.



Special Revenue Funds

COBB COUNTY SCHOOL DISTRICT
FY2020 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET

	0402	0404	0406	0414	0432
	TITLE I	IDEA/ SPECIAL EDUCATION	CTAE	TITLE II-A	HOMELESS
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
Revenues:					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367
Appropriations:					
Instruction	\$8,589,898	\$5,569,294	\$663,412	\$0	\$4,463
Pupil Support Services	\$2,373,774	\$5,493,490	\$0	\$0	\$5,214
Improvement of Instructional Services	\$323,195	\$6,623,730	\$6,000	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$9,429,713	\$0	\$36,000	\$1,840,296	\$0
Federal Grant Administration	\$707,603	\$0	\$13,070	\$107,632	\$39,827
General Administration	\$591,098	\$1,293,901	\$19,140	\$64,329	\$1,863
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services - Business	\$0	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Service:	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$191,400	\$1,773,702	\$0	\$0	\$18,000
Central Support Services	\$0	\$0	\$0	\$382,845	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367



Special Revenue Funds

COBB COUNTY SCHOOL DISTRICT FY2020 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET

	0460	0462	0478	0510	0532
	TITLE III-A	TITLE IV-A&B	USDA FRESH FRUIT&VEG	ADULT EDUCATION	GNETS
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
<u>Revenues:</u>					
Local Revenue	\$0	\$0	\$0	\$0	\$104,000
State Revenue	\$0	\$0	\$0	\$492,500	\$4,909,974
Federal Revenue	\$1,352,366	\$2,295,807	\$30,651	\$704,000	\$415,000
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,352,366	\$2,295,807	\$30,651	\$1,196,500	\$5,428,974
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$1,352,366	\$2,295,807	\$30,651	\$1,196,500	\$5,428,974
<u>Appropriations:</u>					
Instruction	\$317,236	\$1,203,054	\$0	\$0	\$4,137,801
Pupil Support Services	\$254,550	\$553,914	\$0	\$0	\$771,308
Improvement of Instructional Services	\$580,074	\$0	\$0	\$0	\$281,358
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$175,059	\$286,461	\$0	\$0	\$0
Federal Grant Administration	\$25,447	\$77,084	\$0	\$0	\$0
General Administration	\$0	\$68,862	\$0	\$0	\$49,100
School Administration	\$0	\$0	\$0	\$0	\$161,149
Support Services - Business	\$0	\$18,772	\$0	\$0	\$10,987
Maintenance and Operation of Plant Service:	\$0	\$3,627	\$0	\$0	\$1,271
Student Transportation	\$0	\$70,316	\$0	\$0	\$16,000
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$13,717	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$30,651	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$1,196,500	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,352,366	\$2,295,807	\$30,651	\$1,196,500	\$5,428,974

Special Revenue Funds

COBB COUNTY SCHOOL DISTRICT
FY2020 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET

	0549	0550	0551	0552	0553
	DONATIONS	FACILITY USE	AFTER SCHOOL PROGRAM	PERFORM. ARTS	TUITION SCHOOL
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
Revenues:					
Local Revenue	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721
Appropriations:					
Instruction	\$0	\$0	\$1,359,148	\$420,177	\$627,395
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$137,887
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
Support Services - Business	\$0	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Service	\$0	\$107,127	\$0	\$0	\$1,446
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$716,487	\$8,635,645	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721

Special Revenue Funds

COBB COUNTY SCHOOL DISTRICT FY2020 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET

	0554	0556	0557	0560	0600	SPECIAL REVENUE FUNDS TOTALS
	PUBLIC SAFETY	ADULT HIGH SCHOOL	ART CAREER & CULTURAL	PRE-K LOTTERY	SCHOOL NUTRITION SRV FUND	
	FUND	FUND	FUND	FUND	FUND	
Revenues:						
Local Revenue	\$509,421	\$33,103	\$2,600	\$0	\$21,536,000	\$34,221,429
State Revenue	\$0	\$0	\$0	\$101,182	\$1,323,000	\$6,826,656
Federal Revenue	\$0	\$0	\$0	\$0	\$33,375,036	\$84,335,749
Transfer Revenue	\$1,118,048	\$279,335	\$0	\$0	\$0	\$1,397,383
Total Revenue	\$1,627,469	\$312,438	\$2,600	\$101,182	\$56,234,036	\$126,781,217
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$3,298,707	\$3,298,707
Total Resources	\$1,627,469	\$312,438	\$2,600	\$101,182	\$59,532,743	\$130,079,924
Appropriations:						
Instruction	\$0	\$0	\$2,600	\$101,182	\$0	\$22,995,660
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$9,452,250
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$0	\$7,952,244
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$11,767,529
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$970,663
General Administration	\$0	\$0	\$0	\$0	\$0	\$2,088,293
School Administration	\$0	\$0	\$0	\$0	\$0	\$184,394
Support Services - Business	\$0	\$0	\$0	\$0	\$0	\$29,759
Maintenance and Operation of Plant Service	\$1,627,469	\$0	\$0	\$0	\$0	\$1,740,940
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$2,069,418
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$382,845
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$13,717
School Nutrition	\$0	\$0	\$0	\$0	\$59,532,743	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$312,438	\$0	\$0	\$0	\$10,861,070
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,627,469	\$312,438	\$2,600	\$101,182	\$59,532,743	\$130,079,924



Debt Service Fund

Debt Service Fund – A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agent fees. The Cobb County School District has an extremely conservative approach to the topic of long term debt. **CCSD has had no long term debt since FY2007.**

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Digest Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund	19.00	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	.90	No Long Term Debt												
Total School District Millage Rate	19.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
FY2007	\$46,571,000	\$855,178,000	5.45%
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,320,000	0.00%
FY2014	\$0	\$833,968,000	0.00%
FY2015	\$0	\$894,795,000	0.00%
FY2016	\$0	\$964,493,000	0.00%
FY2017	\$0	\$995,115,000	0.00%
FY2018	\$0	\$1,025,939,000	0.00%

No
Long
Term
Debt



Debt Service Fund

COBB COUNTY SCHOOL DISTRICT
FY2020 BOARD OF EDUCATION ADOPTED BUDGET

**DEBT
SERVICE**

Revenues:

Local Revenue	\$0
State Revenue	\$0
Federal Revenue	\$0
Transfer Revenue	\$0

Total Revenue \$0

Utilize Fund Balance \$0

Total Resources \$0

Appropriations:

Instruction	\$0
Pupil Support Services	\$0
Improvement of Instructional Services	\$0
Educational Media Services	\$0
Instructional Staff Training	\$0
Federal Grant Administration	\$0
General Administration	\$0
School Administration	\$0
Support Services - Business	\$0
Maintenance and Operation of Plant Service	\$0
Student Transportation	\$0
Central Support Services	\$0
Other Support Services	\$0
School Nutrition	\$0
Enterprise Operations	\$0
Community Services	\$0
Capital Outlay	\$0
Other Outlays	\$0
Debt Service	\$0

Total Appropriations \$0

Description	Amount
Net Assessed Valuation - January 1, 2017	\$24,782,400
Debt Limit - 10% of Assessed Value	\$2,478,240
Amount of Debt Applicable to Debt Limit: Total Bonded Debt	\$0
Total Amount of Debt Applicable to Debt Limit	\$0
Legal Debt Margin	\$2,478,240

Amounts expressed in thousands



Capital Projects – District Building Fund

Capital Projects Fund – A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds).

Fund	Fund Name	Description
0353	District Building Fund	The District Building Fund is a capital outlay fund. Revenues include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants from the State Department of Community Affairs for construction-type projects. Expenditures in the District Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.



Capital Projects – District Building Fund

COBB COUNTY SCHOOL DISTRICT
 FY2020 BOARD OF EDUCATION CAPITAL PROJECTS
 APPROVED BUDGET

0353
 DISTRICT BUILDING
 FUND

Revenues:

Local Revenue	\$202,964
State Revenue	\$0
Federal Revenue	\$0
Transfer Revenue	\$700,000

Total Revenue	\$902,964
Utilize Fund Balance	\$48,924
Total Resources	\$951,888

Appropriations:

Instruction	\$0
Pupil Support Services	\$0
Improvement of Instructional Services	\$0
Educational Media Services	\$0
Instructional Staff Training	\$0
Federal Grant Administration	\$0
General Administration	\$0
School Administration	\$0
Support Services - Business	\$0
Maintenance and Operation of Plant Service	\$0
Student Transportation	\$0
Central Support Services	\$0
Other Support Services	\$0
School Nutrition	\$0
Enterprise Operations	\$0
Community Services	\$0
Capital Outlay	\$951,888
Other Outlays	\$0
Debt Service	\$0
Total Appropriations	\$951,888



Internal Service Funds

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

Fund	Fund Name	Description
0691	Unemployment	Accounts for the cost of compensations for unemployment for previous employees.
0692	Self Insurance	Cobb County School District has elected to self-insure in certain areas of liability.
0693	Food and Nutrition Services Catered Food Service	Self-Supporting catering services performed by FNS staff for schools and school-related organizations.
0696	Purchasing/Warehouse	Established to account for the system-wide Purchasing and Warehouse functions of the Cobb County School District.
0697	Flexible Benefits	Provides for tax-free medical and child care payments.

Internal Service Funds

COBB COUNTY SCHOOL DISTRICT
FY2020 BOARD OF EDUCATION INTERNAL SERVICE FUND APPROVED BUDGET

	0691	0692	0693	0696	0697	INTERNAL SERVICE FUNDS
	UNEMPLOYMENT	SELF INSURANCE	FNS CATERED FOOD SERVICE	PURCHASING/ WAREHOUSE	FLEXIBLE BENEFITS	TOTALS
	FUND	FUND	FUND	FUND	FUND	
Revenues:						
Local Revenue	\$300,000	\$6,065,990	\$24,000	\$637,591	\$100,583	\$7,128,164
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$372,817	\$0	\$893,316	\$0	\$1,266,133
Total Revenue	\$300,000	\$6,438,807	\$24,000	\$1,530,907	\$100,583	\$8,394,297
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources	\$300,000	\$6,438,807	\$24,000	\$1,530,907	\$100,583	\$8,394,297
Appropriations:						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Business	\$300,000	\$6,438,807	\$0	\$1,530,907	\$100,583	\$8,370,297
Maintenance and Operation of Plant Service:	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$24,000	\$0	\$0	\$24,000
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$6,438,807	\$24,000	\$1,530,907	\$100,583	\$8,394,297



All Funds Summary

COBB COUNTY SCHOOL DISTRICT FY2020 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>
Revenues:						
Local Revenue	\$563,661,406	\$34,221,429	\$0	\$202,964	\$7,128,164	\$605,213,963
State Revenue	\$589,811,266	\$6,826,656	\$0	\$0	\$0	\$596,637,922
Federal Revenue	\$7,333,548	\$84,335,749	\$0	\$0	\$0	\$91,669,297
Transfer Revenue	\$122,881	\$1,397,383	\$0	\$700,000	\$1,266,133	\$3,486,397
Total Revenue	\$1,160,929,101	\$126,781,217	\$0	\$902,964	\$8,394,297	\$1,297,007,579
Utilize Fund Balance	\$18,699,944	\$3,298,707	\$0	\$48,924	\$0	\$22,047,575
Total Resources	\$1,179,629,045	\$130,079,924	\$0	\$951,888	\$8,394,297	\$1,319,055,154
Appropriations:						
Instruction	\$859,063,162	\$22,995,660	\$0	\$0	\$0	\$882,058,822
Pupil Support Services	\$27,366,458	\$9,452,250	\$0	\$0	\$0	\$36,818,708
Improvement of Instructional Services	\$14,221,416	\$7,952,244	\$0	\$0	\$0	\$22,173,660
Educational Media Services	\$18,933,292	\$7,748	\$0	\$0	\$0	\$18,941,040
Instructional Staff Training	\$0	\$11,767,529	\$0	\$0	\$0	\$11,767,529
Federal Grant Administration	\$0	\$970,663	\$0	\$0	\$0	\$970,663
General Administration	\$12,638,854	\$2,088,293	\$0	\$0	\$0	\$14,727,147
School Administration	\$84,966,204	\$184,394	\$0	\$0	\$0	\$85,150,598
Support Services - Business	\$6,937,786	\$29,759	\$0	\$0	\$8,370,297	\$15,337,842
Maintenance and Operation of Plant Service:	\$74,677,885	\$1,740,940	\$0	\$0	\$0	\$76,418,825
Student Transportation	\$55,080,828	\$2,069,418	\$0	\$0	\$0	\$57,150,246
Central Support Services	\$21,936,532	\$382,845	\$0	\$0	\$0	\$22,319,377
Other Support Services	\$391,323	\$13,717	\$0	\$0	\$0	\$405,040
School Nutrition	\$0	\$59,563,394	\$0	\$0	\$0	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services	\$98,789	\$10,861,070	\$0	\$0	\$0	\$10,959,859
Capital Outlay	\$0	\$0	\$0	\$951,888	\$0	\$951,888
Other Outlays	\$3,316,516	\$0	\$0	\$0	\$0	\$3,316,516
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,179,629,045	\$130,079,924	\$0	\$951,888	\$8,394,297	\$1,319,055,154

Public forums on the Tentative Budget were held on April 24, 2019 at 6:30 PM and May 16, 2019 at 6:30 PM. The FY2020 Budget was adopted by the CCSD Board on May 16, 2019 at 7:00 PM. All meetings were 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/2020Budget/>



CCSD Personnel

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

The following pages present a listing of all employee groups within the CCSD 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.



CCSD Personnel – General Fund

Instructional School Positions	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
Kindergarten Teachers	379.00	373.00	358.00	355.00	348.00
Kindergarten EIP	106.00	121.50	106.50	132.50	129.00
Grades 1-3	1,069.00	1,076.00	1,044.00	1,027.00	1,016.00
Grades 1-3 EIP	235.50	295.00	262.50	277.00	286.50
Grades 4-5	587.00	588.00	588.00	589.00	581.00
Grades 4-5 EIP	130.50	174.00	178.00	185.00	186.00
Grades 4-5 Fine Art, Orchestra	0.00	0.00	0.00	0.00	0.00
Elementary Specialists	227.50	228.00	231.50	229.50	229.00
Grades 6-8	813.00	822.00	823.00	835.00	850.00
Grades 9-12/Alternative	1,050.50	1,065.00	1,081.50	1,083.50	1,070.50
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	124.00	122.50	122.00	117.50	115.00
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.50	31.50	31.50	32.50	31.50
In School Suspension Teachers	41.00	41.00	0.00	0.00	0.00
Discretionary Staff - Certified	250.87	115.11	101.11	79.11	163.11
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
ESOL	180.50	186.00	191.00	191.50	190.00
Gifted	445.50	493.00	517.00	541.00	547.00
Remedial	131.00	193.50	214.00	223.50	240.00
In School Suspension Parapros	0.00	0.00	41.00	41.00	41.00
PBIS Positive Behavior Intervention	0.00	0.00	1.00	1.00	1.00
Special Education Teachers	1,237.00	1,197.00	1,254.00	1,255.00	1,255.00
Preschool Special Education Teachers	79.50	79.50	79.50	79.50	79.50
Special Education Parapros	452.00	452.00	452.00	452.00	452.00
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00



Instructional School Positions	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
Kindergarten Paraprofessionals	379.00	373.00	358.00	355.00	348.00
Other Instructional Paraprofessionals	230.60	234.10	232.60	230.60	228.10
Online Virtual Learning Parapros	16.00	16.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	126.00
Contingency Staff - Classified	0.00	3.00	3.00	1.50	1.50
Total Instructional School Positions	8,516.47	8,599.71	8,606.71	8,650.21	8,724.71
Other School Support Positions					
Principals	109.00	109.00	109.00	109.00	109.00
Assistant Principals	207.00	211.00	227.00	229.00	228.00
Parent Facilitator	0.00	0.00	0.00	1.00	0.00
Coordinator	0.00	0.00	0.00	1.00	0.00
Counselors (Elementary, Middle, High)	253.50	255.00	256.50	257.50	258.50
Middle School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
High School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	110.00	110.00	110.00	109.00	109.00
Local School Bookkeeper	109.50	110.00	110.50	111.50	111.00
Local School Clerical	268.00	272.50	272.00	274.00	270.50
Interpreters - ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	5.00	7.00	7.00	7.00	7.00
Diagnosticians/Audiologists	7.30	7.30	7.30	7.30	7.30
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologists (SLP)	191.00	191.00	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Education Nurses	11.50	11.50	11.50	12.38	12.38
Special Ed School Based Leadership	85.00	85.00	85.00	85.00	85.00
School Nurses & Consulting Nurses	101.92	103.68	103.68	102.80	102.80
Hospital/Homebound	3.00	2.00	2.00	2.00	2.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00



Other School Support Positions	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
Technology Specialists-Technology Dept.	71.00	71.00	71.00	71.00	71.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	32.00	32.00	32.00	33.00	33.00
Campus Officers	44.00	44.00	45.00	47.00	47.00
Custodians	576.85	576.85	583.35	591.35	598.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	854.00	854.00	854.00	849.00	849.00
Maintenance	138.00	138.00	138.00	139.00	139.00
Mechanics – Fleet Maintenance	44.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,358.52	3,376.78	3,401.78	3,415.78	3,417.28
Total Local School Positions	11,874.99	11,976.49	12,008.49	12,065.99	12,141.99
Central Office Support Positions					
Division 1 - Superintendent	25.50	28.50	31.00	19.00	19.00
Division 2 - Operations – Operation Support	52.25	49.25	48.25	53.25	53.25
Division 2 - Operations - Human Resources	43.00	45.10	45.10	45.10	45.10
Division 3 - Technology	59.00	61.00	61.00	60.50	60.50
Division 3 - Accountability & Research	32.45	28.45	27.30	35.30	35.30
Division 4 - Academics -Teaching & Learning	59.48	58.48	60.48	66.78	66.78
Division 4 - Academics-Special Student Services	16.50	17.00	18.00	19.00	19.00
Division 5 - Leadership	17.50	17.00	18.00	18.00	18.00
Division 6 - Financial Services	52.70	51.70	52.70	54.70	54.70
Total Central Office Support Positions	358.38	356.48	361.83	371.83	371.83
GRAND TOTAL General Fund Positions	12,233.37	12,332.97	12,370.32	12,437.82	12,513.82

CCSD Personnel – Other Funds

Other Funds Positions	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
Title I	196.52	198.77	194.35	194.35	194.35
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	310.90	310.90	310.90	310.90	310.90
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II -A	13.00	12.50	10.98	10.98	10.98
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)	18.45	18.45	7.20	7.20	7.20
Title IV	1.00	1.00	1.00	1.00	1.00
Adult Education	8.00	8.00	7.00	7.00	7.00
GNETS	52.32	50.70	56.35	56.35	56.35
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	4.10	4.10	4.10	4.10	4.10
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	2.60	2.60	2.60	2.60	2.60
Miscellaneous Grants	0.00	0.00	1.38	1.38	1.38
School Nutrition	1,217.00	1,218.00	1,218.00	1,218.00	1,218.00
Self-Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	17.50	15.90	15.90	15.90	15.90
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL Other Funds Positions	1,871.39	1,870.92	1,859.76	1,859.76	1,859.76