



**POPULAR REPORT
FISCAL YEAR 2010-2011**

**COBB COUNTY SCHOOL DISTRICT
MARIETTA, GEORGIA**

**COBB COUNTY SCHOOL DISTRICT
FY2011 APPROVED BUDGET**

(TABLE OF CONTENTS)

INTRODUCTION

Budget Message..... 1-10
School District General Information 11
Budget Preparation 12-13
Budget Development Calendar 14

BUDGET HIGHLIGHTS

General Fund
 Revenue and Expenditures 15-17
 Analysis of Function Groups 18-23
 State Revenue 24-25
 Local Revenue 26
Capital Projects Fund
 Fund Description 27
 Revenue and Expenditures 28
Debt Service Fund
 Fund Description 29
 Revenue and Expenditures 30
Special Revenue Funds
 Fund Descriptions 31-33
 Revenue and Expenditures 34
Internal Service Funds
 Fund Description 35
 Revenue and Expenditures 36
Consolidated Budget Statement and Advertisement..... 37
Cobb County School District Personnel 38-42



FY2011 BUDGET MESSAGE
COBB COUNTY SCHOOL DISTRICT
FRED SANDERSON – SUPERINTENDENT
May 14, 2010

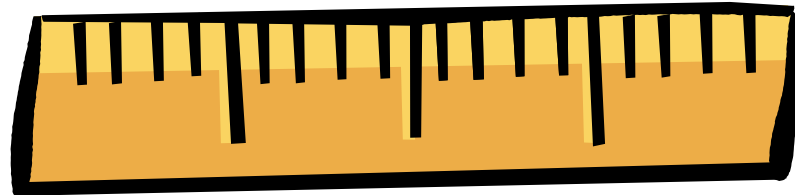
Dear Cobb County Citizens,

The annual budget development process is one of the largest, most complex projects that the school 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. In Cobb, I have said all along that our priority will be to cut costs in such a way that minimizes the impact on classroom instruction. As a result of many hours of work by Administration and the Board, the Cobb County Board of Education has approved a budget for fiscal year 2011.

The FY2011 General Fund approved budget anticipates \$819,380,347 in revenue and \$819,376,569 in expenditures. The budget is based on a predicted enrollment of 105,205 students. Major highlights of the FY2011 budget include:

- Increase to maximum class size for Kindergarten to 12th grade
- Increase millage to 20 mill cap
- 5 Furlough Days for all employees
- Reducing the school year by 5 days
- Reduction of Central Office and Local School Support positions and operating budgets

The FY2011 budget is developed using input from numerous stakeholders. The following information presents the highlights for all major fund groupings recorded as part of the Cobb County School District budget plan for FY2011.



GENERAL FUND BUDGET DEVELOPMENT HIGHLIGHTS

1. Summary and Comments Regarding the Development of the FY2011 Budget

The development of the FY2011 Budget is a planned, orderly process, which prioritizes budget requests using available resources. The central focus of the FY2011 Budget is student instruction and achievement in the classroom.

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 (Increase Student Achievement, Make Effective and Efficient Use of Resources, Increase Stakeholder Satisfaction).

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2011 budget, student growth is estimated to be 105,205.

The development of the FY2011 budget was especially challenging because of (1) continued State revenue reductions which resulted in a significantly reduced allocation for K12 education and (2) an anticipated reduction in local property taxes. Throughout the development of the FY2011 budget, the Board and administration monitored the State of Georgia Legislative session to keep abreast of Senate and House bills that might affect education programs in Cobb County. The most challenging part of the FY2011 budget was the lack of information received from the Georgia Legislature until May 2010. The numerous recesses coupled with the desire for information, made this budget process more difficult than ever. The District is facing another reduction in funding from the State of Georgia as part of the State's "austerity" cuts for the FY2011 school year. From FY2003 through FY2010, Cobb County's cumulative "austerity" cuts total \$209.8 million in reduced State funding. In addition to the loss in State revenue, the District's allocation of the American Recovery and Reinvestment Act (ARRA) of 2009 has decreased by \$29.6 million in FY2011. The School District budget includes increasing the current 18.9 mills levied on local property taxes to increase to the maximum of 20 mills allowed by the State. The General Fund millage tax rate, which will be approved by the Board in July, will be applied to the reduced residential and commercial property digest that will be received by the District at the end of June.



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. In order to develop alternatives for balancing the budget, schools and departments were given the opportunity to submit budget-balancing ideas via the District's Budget Survey. Thank you to the nearly 24,000 who participated in the stakeholder budget survey. We will consider this valuable input as the budget development process continues. FY2011 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 Budget Administrators Committee, composed of the Superintendent and Executive staff, compiled a budget for consideration by the Board. The Budget Administrators Committee met to review budget information compiled by the Budget Department. Tentative decisions were made on a budget for consideration by the Board. The Board met several times and tentatively approved the FY2011 budget on May 12, 2010. The Board held a public hearing on the budget on June 2, 2010 and approved the final budget on June 9, 2010. The FY2011 Budget was made available for public review prior to the public hearing on the Internet at address: <http://www.cobbk12.org/finance/budget.htm>.

2. FY2010 and FY2011 Millage Rates

<u>Millage Type</u>	<u>FY2010</u>	<u>Change</u>	<u>FY2011</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

3. FY2011 Board of Education Approved Budget General Fund Budget

FY2011 Projected Revenue	\$819,380,347
FY2011 Projected Expenditures	<u>\$819,376,569</u>
Difference	\$ 3,778

4. FY2011 Salary Explanation

- Note 1: No Salary Step increases are included for any eligible employees.
- Note 2: 5 Furlough days for all employees



5. Major General Fund FY2011 Revenue Categories

Revenue Type	FY2011 Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$377,541,941	9.5% Projected Digest Reduction; 97.79% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue	\$30,624,279	Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$4,775,590	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$8,135,212	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$1,429,695	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,079,340	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$411,628	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$11,269	Reflects collection rate from the most recently completed fiscal year
Interest on Delinq Taxes	\$1,759,352	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$587,542	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$10,569	Reflects collection rate from the most recently completed fiscal year
Local Rev – Cell Tower	\$127,015	Budget based on cell tower agreements
Local Revenue – Other	\$435,578	Reflects collection rate from the most recently completed fiscal year
Local Revenue – TV24	\$45,720	CobbTV24 – Chattahoochee Tech pays half of the Station Manager’s salary
Sale of Assets	\$50,000	Estimated revenue from sale of school district assets
Warehouse Lease Rev	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$23,826,015	Budget based on projected actual; includes transfer of \$23,634,130 from SPLOST II Contingency
STATE REVENUE		
State QBE Revenue	\$352,215,705	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts,
Miscellaneous State Grants	\$3,521,794	Reflects estimated revenue from miscellaneous State grants

Revenue Type	FY2011 Budget	Comments:
FEDERAL REVENUE		
Indirect Cost Revenue	\$2,696,679	Revenue estimate for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$828,435	Estimate revenue reimbursement from the Federal Government for ROTC instructor salaries
Medicaid Revenue	\$500,000	Estimate revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
ARRA Revenue	\$8,723,989	Revenue from the American Recovery and Reinvestment Act (ARRA) of 2009
TOTAL REVENUE	\$819,380,347	

6. Major General Fund FY2011 Expenditure Balancing Items

Expenditure Type	FY2011 Budget	Comments:
FY2010 Revised Budget	\$882,674,204	Revised Budget for FY2010
FY2011 Incremental Changes:		
	\$19,777,910	Expiration of FY2010 Budget Reductions
	\$1,602,898	School Allotment adjustments
	\$9,987,456	Salary step for eligible employees
	\$3,063,703	Increase in Teacher Retirement System Rate (increase of 0.54%)
	\$3,338,386	Increase Unemployment Payment
	\$2,235,263	Adjust Utilities; including Water & Sewer, Natural Gas, Electricity, Fuel, and Phone
	\$996,308	Adjust Transfers to Other Funds (Portable Classrooms, Public Safety, Adult High School, High School Summer School Tuition, Purchasing/Warehouse)
	(\$666,550)	Adjust cell tower expenditure budget to contract schedule
	(\$745,482)	Adjust expenditures for miscellaneous grants
	\$139,000	Tax Anticipation Note
	\$20,318	Increase graduation budget
	\$42,168	Increase school supply allotment for East Side ES replacement facility
	\$900	Increase funds for SACS Accreditation Fee

Expenditure Type	FY2011 Budget	Comments:
FY2011 Expenditures	(\$8,099,928)	Reduction in Central Office & Central Office Support
(Continued)	(\$4,469,710)	Reduce School Counselors/Graduation Coaches Positions
	(\$47,433,392)	Increase to maximum class size ratios
	(\$1,952,962)	Restructure Alternative Education Program
	(\$3,948,147)	Reduce custodial positions through revision of square footage allotment formula
	(\$2,887,052)	Eliminate 100 buses and corresponding routes
	(\$190,860)	Increase Transportation Fee for Field Trips
	(\$75,000)	Park Busses within 5 Miles of First Pick Up
	(\$1,052,740)	Decrease Instructional Supply Allotment
	(\$1,000,000)	Reduce School Year by Five Days (Transportation Savings Only)
	(\$15,932,190)	Five Furlough Days for All School District Staff
	(\$9,987,456)	Eliminate Salary Step Increase for Eligible Employees
	(\$750,000)	Redirect Contributions for Dental Coverage for All Employees
	(\$183,000)	Reduce to State Allotted Sick Leave Accrual (1.25 Days)
	(\$799,888)	Reduce Substitute Pay by \$10 per Day
	(\$2,265,196)	Reduce High Priority Pay Account
	(\$1,062,392)	Reduce maintenance Department Operational Costs
	(\$1,000,000)	Reduce 20 Additional Day Funding
Total Expenditures	\$819,376,569	FY2011 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 are projected to be \$636,504,317 million 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 Sept. 16, 2008 for an extension of the current Special Purpose Local Option Sales Tax, or SPLOST. SPLOST III is proposed to reach \$797,656,975 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 and State grants for construction-type projects from the State Department of Community Affairs. Expenditures in the Countywide Building Fund may include small construction projects of an emergency nature.

DEBT SERVICE FUND HIGHLIGHTS

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. In January 2007, the District made the final principal and interest payments associated with all outstanding bond debt. A balance of \$1,355,807 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 school 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 available at this time; 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 no increase in lunch prices for the FY2011 school year. (Elementary School \$1.60, Middle School \$1.75, High School \$1.85 and Adult \$2.50)
- After School Program Fund - This program utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 PM. There is no increase in the daily rate for this program for the FY2011 school year. The FY2011 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 FY2011, parking decals are \$50 per semester.



INTERNAL SERVICE FUND HIGHLIGHTS

Internal Service Funds are used in the school 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, Dental, Purchasing/Warehouse and Flexible Benefits.

GENERAL COMMENTS

Significant constraints have been placed on both revenue and expenditures in the FY2011 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 (QBE) Revenue

The State of Georgia provides approximately 43.4% 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 55.0% 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 FY2011 Budget. The 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,

A handwritten signature in black ink, appearing to read "Fred Sanderson", with a long horizontal flourish extending to the right.

Fred Sanderson, Superintendent

SCHOOL DISTRICT GENERAL INFORMATION

Location

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 674,200 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 more than 106,000. 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 Budget Administrators Committee meets 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 School Leadership 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 Budget Administrators Committee.

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 FY2011 local 5 mill share for Cobb County is budgeted at \$133.9 million dollars.

Local Tax Revenue

For FY2011, the Cobb County School District is estimating a property tax digest reduction of 9.5 percent. The approved budget also contains a millage rate of 18.9 mills.

Uncommitted Fund Balance

Current Board policy directs Administration to not allow a decrease in unreserved fund balance from one fiscal year end to next fiscal year.

FY2011 BUDGET DEVELOPMENT CALENDAR

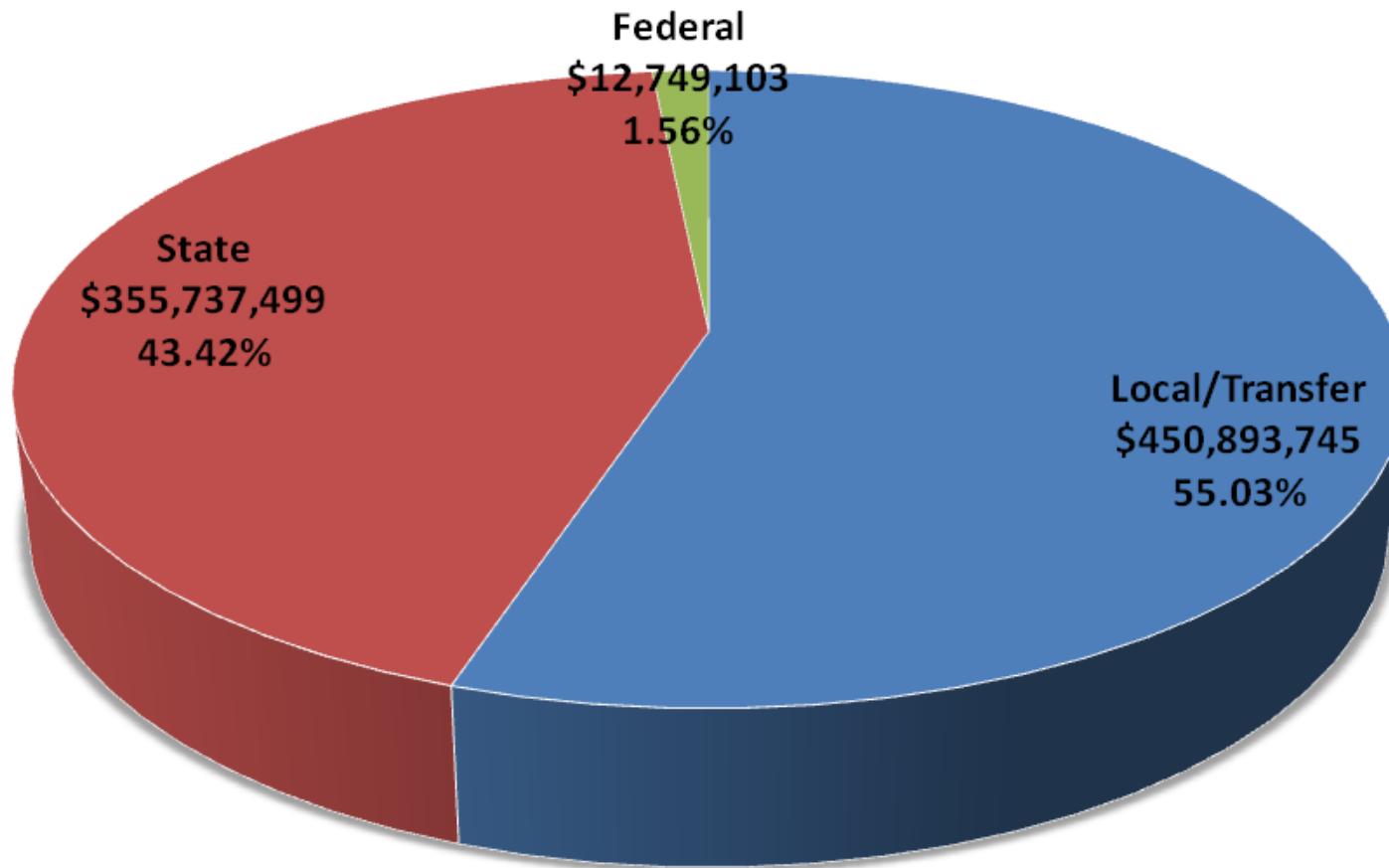
The Budget is developed each year utilizing a budget calendar. The development and utilization of a calendar helps to ensure a planned, organized sequence of events. The process spans a timeframe of July through June. A detailed listing of all events can be referenced on the Budget website at: <http://www.cobbk12.org/finance/budget.htm>.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

<u>PROCESS ELEMENTS</u>	<u>TIMEFRAME</u>	<u>PROCESS DESCRIPTIONS</u>
PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION	July – Feb →	<ul style="list-style-type: none"> 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
TRACK ACTIVITIES THAT COULD AFFECT BUDGET DEVELOPMENT	July - June →	Administration tracks and reports on legislative activities
BUDGET ADMINISTRATOR MEETINGS	Jan - April →	<ul style="list-style-type: none"> Administrators review all budget balancing input Administrators developed proposed balanced budget for Board review
BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL	May →	<ul style="list-style-type: none"> Board of Education/Administrators review proposed budget Board of Education adopts a tentative budget
BUDGET INPUT FROM COBB COUNTY CITIZENS	June →	<ul style="list-style-type: none"> Board of Education gathers budget input from Citizens FY2011 Budget Public Forum – (June 2, 2010 514 Glover St, Marietta, GA – 6:30 PM)
FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION	June →	<ul style="list-style-type: none"> Board of Education to approve final budget – (June 9, 2010 514 Glover St, Marietta, GA – 9:00 AM)

GENERAL FUND
WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

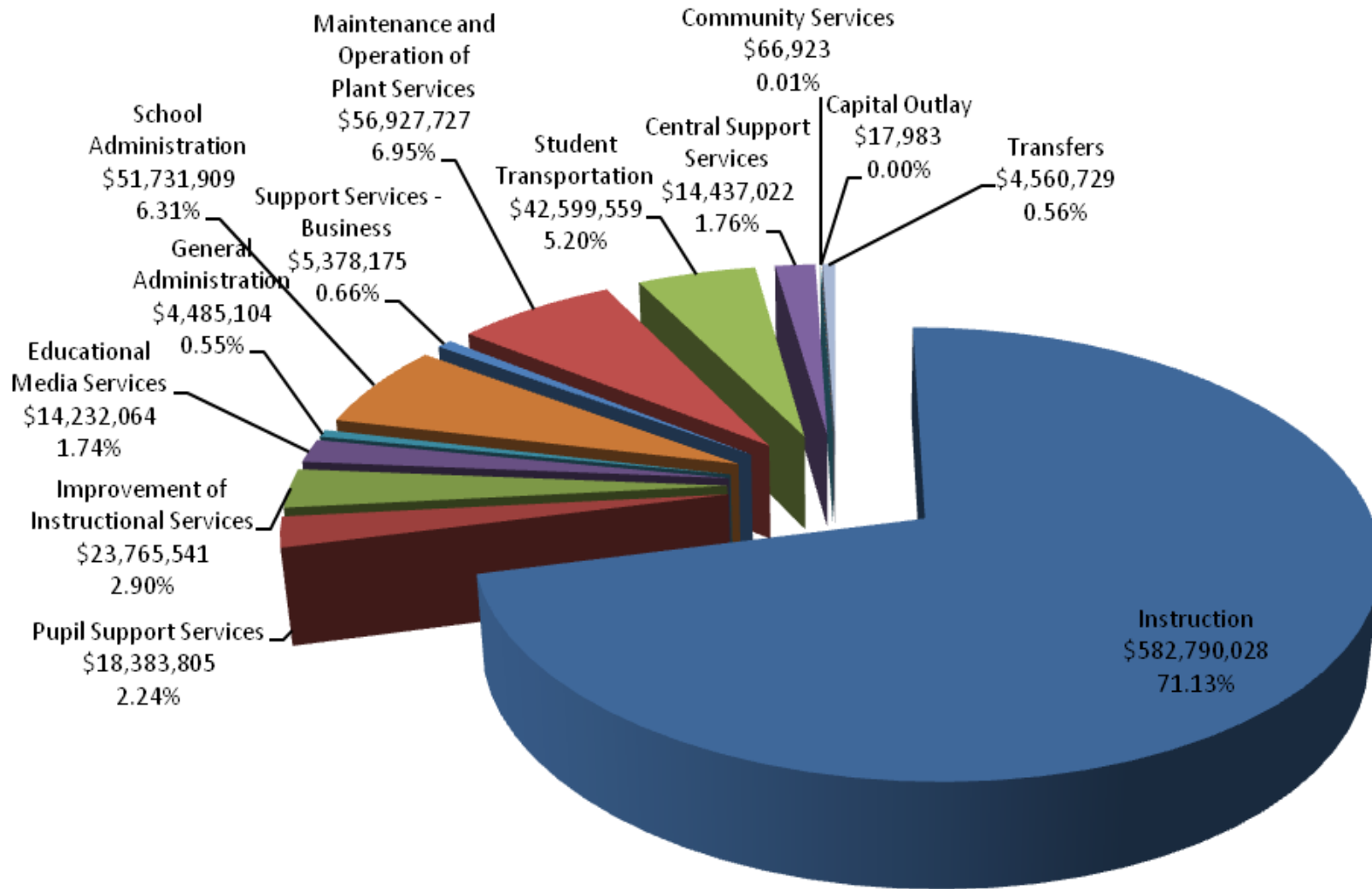
	FY2011 CCSD BOE <u>APPROVED BUDGET</u>
WHERE THE MONEY COMES FROM:	
LOCAL SOURCES	
INCLUDES PROPERTY TAXES, REAL ESTATE TRANSFERS, ALCOHOLIC BEVERAGE TAXES, MISCELLANEOUS FEES	\$427,067,730
STATE SOURCES	
QUALITY BASIC EDUCATION FUNDING FROM THE STATE OF GEORGIA & MISC GRANTS	\$355,737,499
FEDERAL SOURCES	
ROTC INSTRUCTION SALARY REIMBURSEMENTS, FEDERAL PROGRAMS, INDIRECT CHARGES	\$12,749,103
TRANSFERS	\$23,826,015
TOTAL CURRENT SOURCES	<u>\$819,380,347</u>
 HOW THE MONEY IS SPENT:	
INSTRUCTION	\$582,790,028
PUPIL SUPPORT SERVICES	\$18,383,805
INSTRUCTIONAL STAFF SERVICES	\$23,765,541
EDUCATIONAL MEDIA SERVICES	\$14,232,064
GENERAL ADMINISTRATION	\$4,485,104
SCHOOL ADMINISTRATION	\$51,731,909
SUPPORT SERVICES - BUSINESS	\$5,378,175
MAINTENANCE & OPERATIONS	\$56,927,727
STUDENT TRANSPORTATION	\$42,599,559
CENTRAL SUPPORT SERVICES	\$14,437,022
COMMUNITY SERVICES	\$66,923
CAPITAL OUTLAY	\$17,983
TRANSFERS	\$4,560,729
DEBT SERVICES	\$0
TOTAL SPENDING	<u>\$819,376,569</u>

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2011 GENERAL FUND REVENUE**



TOTAL REVENUE \$819,380,347

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2011 GENERAL FUND EXPENDITURES**



TOTAL EXPENDITURES \$819,376,569

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.

	FY2011 POSITIONS	FY2011 CCSD BOE APPROVED BUDGET
Instruction Total	8,750.80	\$582,790,028

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.

	FY2011 POSITIONS	FY2011 CCSD BOE APPROVED BUDGET
Pupil Services Total	225.51	\$18,383,805

INSTRUCTIONAL STAFF 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.

	FY2011 POSITIONS	FY2011 CCSD BOE APPROVED BUDGET
Improvement of Instructional Staff Services Total	78.59	\$23,765,541

EDUCATIONAL MEDIA

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

	FY2011 POSITIONS	FY2011 CCSD BOE APPROVED BUDGET
Educational Media Services Total	229.02	\$14,232,064

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.

	FY2011 POSITIONS	FY2011 CCSD BOE APPROVED BUDGET
General Administration Total	31.35	\$4,485,104

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.

	FY2011 POSITIONS	FY2011 CCSD BOE APPROVED BUDGET
School Administration Total	782.77	\$51,731,909

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.

	FY2011	FY2011
	POSITIONS	CCSD BOE
	<u>49.70</u>	<u>APPROVED BUDGET</u>
Support Services – Business Total		\$5,378,175

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.

	FY2011	FY2011
	POSITIONS	CCSD BOE
	<u>716.35</u>	<u>APPROVED BUDGET</u>
Maintenance & Operation Total		\$56,927,727

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.

	FY2011	FY2011
	POSITIONS	CCSD BOE
	<u>950.60</u>	<u>APPROVED BUDGET</u>
Student Transportation Service Total		\$42,599,559

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.

	FY2011	FY2011
	POSITIONS	CCSD BOE
	105.00	APPROVED BUDGET
Support Services – Central Total		\$14,437,022

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.

	FY2011	FY2011
	POSITIONS	CCSD BOE
	1.00	APPROVED BUDGET
Community Services Total		\$66,923

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.

	FY2011	FY2011
	POSITIONS	CCSD BOE
	0.00	APPROVED BUDGET
Capital Outlay Total		\$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.

OBJECT CODES	FUND #	FUND DESCRIPTION	FY2010 CCSD BOE APPROVED BUDGET
930	351	County-Wide Building Fund Portable classrooms will be part of the County-Wide Building Fund. The County-Wide Building Fund will be subsidized by the General Fund.	\$2,145,920
	553	Tuition School Fund The Cobb County School District maintains a Tuition School Fund to provide the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels.	\$100,000
	554	Public Safety Fund The Cobb County School District maintains a Safety and Security Fund to insure 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.	\$720,618
	556	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.	\$150,431
	557	Artist at School Fund The Artist at School Program provides students an opportunity to be exposed to professional artists giving them an appreciation for the arts.	\$7,300
	692	Self-Insurance Fund The Cobb County School District maintains a self-insurance program for workers compensation, general liability and automobiles.	\$493,739
	696	Purchasing/Warehouse Fund The Cobb County School District maintains a separate fund which provides purchasing and warehouse services for the school district.	\$942,721
TOTAL			\$4,560,729

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.

	<u>FY2011 POSITIONS</u>	<u>FY2011 CCSD BOE APPROVED BUDGET</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 43.4% 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



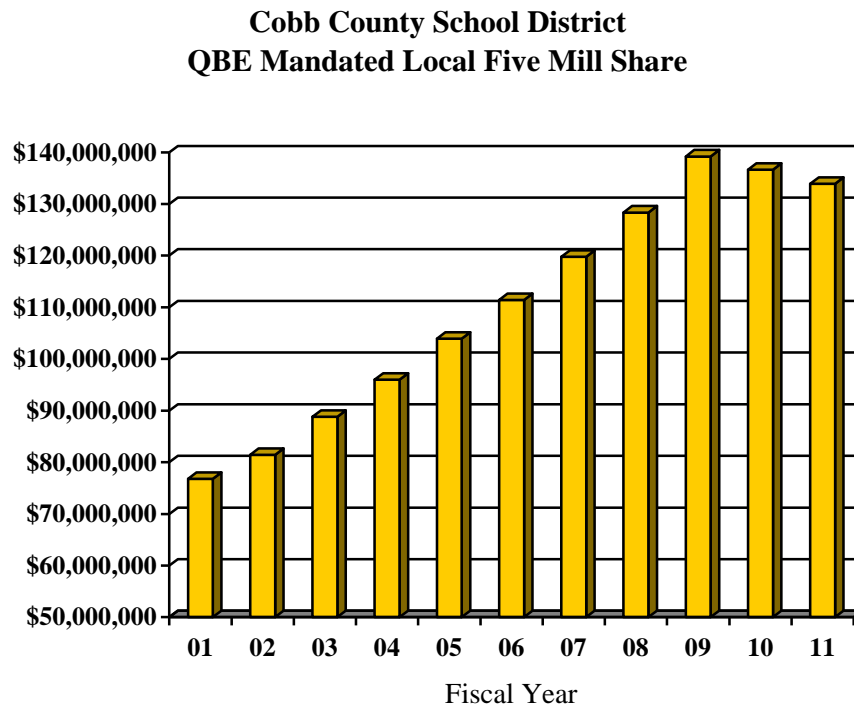
- 2. Program Weights** - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2010 Program Weights (*FY2011 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	1.6596	\$4,506.87	Remedial	1.3133	\$3,566.58
Kindergarten EIP	2.0510	\$5,569.74	Alternative	1.6034	\$4,354.23
Grades 1-3	1.2859	\$3,492.11	Special Ed Cat I	2.3954	\$6,504.91
Grades 1-3 EIP	1.8039	\$4,898.85	Special Ed Cat II	2.8178	\$7,652.00
Grades 4-5	1.0325	\$2,803.84	Special Ed Cat III	3.5897	\$9,748.38
Grades 4-5 EIP	1.7982	\$4,883.37	Special Ed Cat IV	5.8227	\$15,812.36
Grades 6-8	1.0163	\$2,760.00	Special Ed Cat V	2.4592	\$6,678.37
Middle School	1.1216	\$3,045.94	Gifted	1.6681	\$4,530.05
Grades 9-12	1.0000	\$2,715.64	ESOL Program	2.5327	\$6,877.83
Vocational Lab	1.1843	\$3,216.18			

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.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2001	\$76,766,302
2002	\$81,438,033
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,228
2007	\$119,785,026
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,551
2011	\$133,900,000

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 FY2011 is \$2,715.64 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 55.0% 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. FY2011 Property Tax revenue is based on a millage levy currently of 20.0 mills. The following are 2010 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$165,000 home:

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Taxes on a \$165,000 Home
Atlanta*	\$15,000	21.6400	0.0540	\$1,107
Cobb	\$10,000	18.9000	0.0000	\$1,058
DeKalb	\$12,500	22.9800	0.0000	\$1,229
Fulton	\$2,000	18.502	0.0000	\$1,184
Gwinnett*	\$4,000	19.2500	1.3000	\$1,279

**Based on FY2010 (2009 Digest) millage. Districts have not determined FY2011 millage.*

How your School Taxes are calculated

The following is an example of how FY2011 Cobb County School Taxes are calculated for a \$165,000 home:

General Fund Millage

\$165,000

X .40

\$66,000

(\$10,000)

\$56,000

X 18.9 mills

\$1,058. General Fund School Taxes

Item

House assessed at Fair Market Value

40% Assessment Rate

Assessed Value for Tax Purposes

Homestead Exemption

Tax Base for Property Tax

Millage Rate



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 school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. This tax expired on December 31, 2003.

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 are projected to be \$636,504,317 million 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) and Land.

SPLOST III

The Cobb County and Marietta school districts held a referendum on Sept. 16, 2008 for an extension of the current SPLOST. SPLOST III is proposed to reach \$797,656,975 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
 TRANSFERS
 TOTAL CURRENT SOURCES

FY2011
 CCSD BOE
APPROVED BUDGET

\$131,712,889

\$2,145,920

\$133,858,809

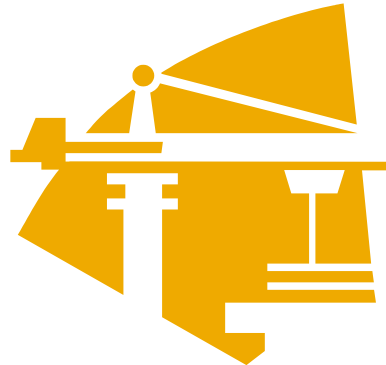
HOW THE MONEY IS SPENT:

SPENDING CATEGORIES
 CAPITAL PROJECTS
 TRANSFERS
 TOTAL SPENDING

\$191,919,574

\$23,634,130

\$215,553,704



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 \$1,355,807 remains in the fund.



DEBT SERVICE FUND SUMMARY

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

WHERE THE MONEY COMES FROM:

SOURCE CATEGORIES

LOCAL SOURCES

TOTAL CURRENT SOURCES

FY2011
CCSD BOE
APPROVED BUDGET

\$0

\$0

HOW THE MONEY IS SPENT:

SPENDING CATEGORIES

INTEREST

PRINCIPAL

TRANSFERS

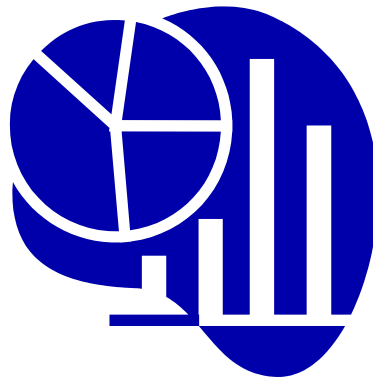
TOTAL SPENDING

\$0

\$0

\$0

\$0



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.

SPECIAL REVENUE FUNDS

<u>FUND</u> <u>DESCRIPTION</u>	<u>FY2011</u> <u>BUDGETED</u> <u>EXPENDITURES</u>
Title I – Fund 402 This program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas.	\$17,078,542
Title I – ARRA – Fund 402 Title I funds provided to school districts over a two year period to mitigate the reduction in local revenues and state support to school districts	\$6,753,737
IDEA – Formerly Title VI B – Fund 404 This program provides direct and related support services for handicapped children.	\$19,048,108
IDEA – ARRA – Fund 404 IDEA funds provided to school districts over a two year period to mitigate the reduction in local revenues and state support to school district.	\$10,118,371
Vocational Grant – Fund 406 This grant provides career training and opportunities to students.	\$725,238
Title II A – Fund 414 This program provides grants for teacher training to upgrade skills in science and mathematics areas.	\$2,650,125
Homeless Grant – Fund 432 Program provides education services to homeless children	\$57,124
Homeless Grant – ARRA - Fund 432 Program provides education services to homeless children	\$115,898

SPECIAL REVENUE FUNDS

<u>FUND DESCRIPTION</u>	<u>FY2011 BUDGETED EXPENDITURES</u>
<p>Learn & Serve – Fund 343 Provides support for school academic service learning program</p>	\$28,090
<p>Title III – LEP – Fund 460 Limited English Proficiency</p>	\$1,607,412
<p>Title IV – Fund 462 Includes Reach for the Stars Mentoring, Success for All and Safe & Drug Free programs</p>	\$3,332,393
<p>USDA Fresh Fruit & Vegetables Program to provide nutritious snacks that help students stay focused on learning</p>	\$79,893
<p>Adult Education - Fund 510 A national effort to ensure that all adults are literate and able to compete in the global economy.</p>	\$986,235
<p>Psycho-Education Center – Fund 532 Provides students identified as severely emotionally disturbed with an appropriate education.</p>	\$5,502,219
<p>Facility Use – Fund 550 Organizes the rental of school facilities during non-instructional hours.</p>	\$822,805
<p>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.</p>	\$7,107,786
<p>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.</p>	\$350,235
<p>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.</p>	\$987,557

SPECIAL REVENUE FUND

**FY2011
BUDGETED
EXPENDITURES**

FUND DESCRIPTION

Public Safety – Fund 554

Program is funded by parking decals sold to students to pay for the campus police officers for the schools.

\$1,293,619

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.

\$338,559

Artist at School – Fund 557

Provides local artist compensation for workshops held in the schools.

\$9,900

Miscellaneous Grants – Fund 580

Compilation of several State Grants

\$254,757

School Nutrition - Fund 600

Provides breakfast and lunch to students during the school day

\$50,728,469



SPECIAL REVENUE FUND SUMMARY

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

WHERE THE MONEY COMES FROM	FY2011 CCSD BOE APPROVED BUDGET
SOURCE CATEGORIES	
LOCAL SOURCES	\$32,140,877
STATE SOURCES	\$7,074,297
FEDERAL SOURCES	\$87,720,227
TRANSFERS	\$978,349
TOTAL SOURCES	\$127,913,750
HOW THE MONEY IS SPENT	
INSTRUCTION	\$46,850,096
PUPIL SERVICES	\$9,062,593
IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$6,871,921
EDUCATIONAL MEDIA SERVICES	\$21,881
GENERAL ADMINISTRATION	\$2,135,205
SCHOOL ADMINISTRATION	\$318,338
SUPPORT SERVICES-BUSINESS	\$9,638
MAINTENANCE & OPERATIONS OF PLANT SERVICES	\$1,458,776
STUDENT TRANSPORTATION SERVICE	\$2,365,191
SUPPORT SERVICES-CENTRAL	\$3,000
SUPPORT SERVICES - OTHER	\$1,720,370
SCHOOL NUTRITION	\$50,808,362
COMMUNITY SERVICE	\$8,159,816
TRANSFERS	\$191,885
	\$129,977,072

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:

	FY2011 BUDGETED <u>EXPENDITURES</u>
<u>Fund Descriptions:</u>	
<u>Unemployment Fund (Fund 691)</u>	\$307,380
Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. Unemployment rates are determined by employer experience.	
<u>Self Insurance Fund (Fund 692)</u>	\$7,056,349
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.	
<u>Dental Insurance (Fund 694)</u>	\$6,000,000
The Board of Education provides a dental plan for all employees, who contribute to the monthly premiums paid. The school district records dental plan accounting activity in a separate fund. All claim payments and administrative fees are paid from this fund.	
<u>Purchasing/Warehouse Fund (Fund 696)</u>	\$1,946,499
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.	
<u>Flexible Benefits (Fund 697)</u>	\$93,768
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 to the county at year-end.	

INTERNAL SERVICE FUND SUMMARY

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

	FY2010 CCSD BOE <u>APPROVED BUDGET</u>
WHERE THE MONEY COMES FROM:	
SOURCE CATEGORIES	
LOCAL SOURCES	\$12,169,054
TRANSFERS	\$1,436,460
TOTAL CURRENT SOURCES	<u>\$13,605,514</u>
HOW THE MONEY IS SPENT:	
SPENDING CATEGORIES	
SUPPORT SERVICES-B BUSINESS	\$15,403,996
TOTAL SPENDING	<u>\$15,403,996</u>



**COBB COUNTY SCHOOL DISTRICT
FY2011 BOARD OF EDUCATION APPROVED BUDGET**

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Beginning Fund Balance as of July 1, 2010 (Estimated)	\$67,163,320	\$20,576,489	\$1,355,807	\$178,930,583	\$12,559,469	\$280,585,668
Revenues:						
Local Revenue	\$427,067,730	\$32,140,877	\$0	\$131,712,889	\$12,169,054	\$603,090,550
State Revenue	\$355,737,499	\$7,074,297	\$0	\$0	\$0	\$362,811,796
Federal Revenue	\$12,749,103	\$87,720,227	\$0	\$0	\$0	\$100,469,330
Transfers	\$23,826,015	\$978,349	\$0	\$2,145,920	\$1,436,460	\$28,386,744
Total Revenues	\$819,380,347	\$127,913,750	\$0	\$133,858,809	\$13,605,514	\$1,094,758,420
Total Funds Available	\$886,543,667	\$148,490,239	\$1,355,807	\$312,789,392	\$26,164,983	\$1,375,344,088
Appropriations:						
Instruction	\$582,790,028	\$46,850,096	\$0	\$0	\$0	\$629,640,124
Pupil Support Services	\$18,383,805	\$9,062,593	\$0	\$0	\$0	\$27,446,398
Instructional Staff Services	\$23,765,541	\$6,871,921	\$0	\$0	\$0	\$30,637,462
Educational Media	\$14,232,064	\$21,881	\$0	\$0	\$0	\$14,253,945
General Administration	\$4,485,104	\$2,135,205	\$0	\$0	\$0	\$6,620,309
School Administration	\$51,731,909	\$318,338	\$0	\$0	\$0	\$52,050,247
Support Services - Business	\$5,378,175	\$9,638	\$0	\$0	\$15,403,996	\$20,791,809
Operations & Maintenance of Plant	\$56,927,727	\$1,458,776	\$0	\$0	\$0	\$58,386,503
Student Transportation	\$42,599,559	\$2,365,191	\$0	\$0	\$0	\$44,964,750
Central Support Services	\$14,437,022	\$3,000	\$0	\$0	\$0	\$14,440,022
Other Support Services	\$0	\$1,720,370	\$0	\$0	\$0	\$1,720,370
School Nutrition	\$0	\$50,808,362	\$0	\$0	\$0	\$50,808,362
Community Services	\$66,923	\$8,159,816	\$0	\$0	\$0	\$8,226,739
Capital Outlay	\$17,983	\$0	\$0	\$191,919,574	\$0	\$191,937,557
Transfers	\$4,560,729	\$191,885	\$0	\$23,634,130	\$0	\$28,386,744
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$819,376,569	\$129,977,072	\$0	\$215,553,704	\$15,403,996	\$1,180,311,341
Ending Fund Balance as of June 30, 2010	\$67,167,098	\$18,513,167	\$1,355,807	\$97,235,688	\$10,760,987	\$195,032,747
Total Appropriation & Ending Fund Balance	\$886,543,667	\$148,490,239	\$1,355,807	\$312,789,392	\$26,164,983	\$1,375,344,088

A Public Forum on the tentative budget was held on June 2, 2010 at 6:30 p.m. The budget was adopted in final form by the Board on June 9, 2010 at 9:00 a.m. 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/finance/budget.htm>.

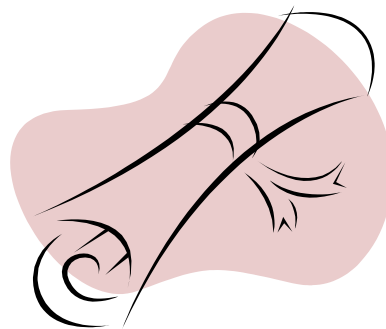
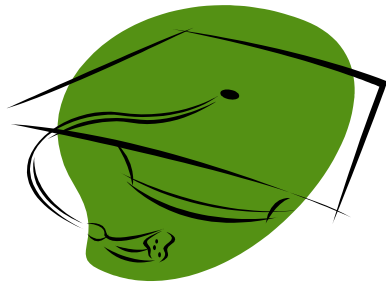
Ms. Lynnnda Crowder-Eagle, Chairman of the Board

Fred Sanderson - 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 school 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.



FY2011 POSITION ANALYSIS - GENERAL FUND

Instructional School Positions	FY2008 Original Budget	FY2009 Original Budget	FY2010 Original Budget	FY2011 Original Budget
Kindergarten Teachers	418.00	404.00	394.00	347.00
Kindergarten EIP	197.00	239.50	193.00	198.50
Grades 1-3	1,269.50	1,237.00	1,184.00	1,076.00
Grades 1-3 EIP	323.50	354.50	332.00	260.00
Grades 4-5	665.00	651.50	622.50	585.50
Grades 4-5 EIP	159.50	166.50	167.00	149.50
Elementary Specialists	212.50	213.00	211.00	211.50
Grades 6-8	1,038.00	1,022.00	979.00	806.50
Grades 9-12/Alternative	1,356.00	1,315.00	1,255.00	1,062.00
Vocational Lab	116.00	118.00	118.00	116.00
ROTC	23.00	22.00	22.00	27.00
Intensive English Language (IEL)	31.00	31.00	31.00	31.00
In School Suspension	40.00	42.00	42.00	41.00
Contingency Staff- Certified	80.00	80.00	100.00	171.00
Magnet Coordinators	6.00	6.00	6.00	6.00
ESOL	184.00	206.00	212.00	214.30
Gifted	410.00	430.89	431.20	419.00
Remedial	51.75	78.50	69.50	95.00
Key Team	0.00	0.00	56.00	0.00
ALT Program	78.00	78.00	0.00	0.00
Special Needs	66.00	66.00	66.00	0.00
Special Education Teachers	1,294.50	1,180.96	1,172.96	1,126.46
Preschool Special Education Teachers	77.00	82.50	82.50	78.50
Special Education Parapros	566.00	549.00	549.00	540.00

FY2011 POSITION ANALYSIS - GENERAL FUND

	FY2008 Original Budget	FY2009 Original Budget	FY2010 Original Budget	FY2011 Original Budget
Special Education Preschool Parapros	84.00	137.00	137.00	137.00
Kindergarten Paraprofessionals	418.00	404.00	394.00	347.00
Other Instructional Paraprofessionals	248.70	236.50	241.50	267.50
Media Specialists	125.00	129.00	128.00	127.00
Contingency Staff - Classified	25.00	25.00	25.00	15.00
Total Instructional School Positions	9,562.95	9,505.35	9,221.16	8,455.26
Other School Support Positions				
Administrative Assistants	39.00	36.50	41.50	40.85
Bus Monitors (Alternative Education)	0.00	0.00	0.00	0.00
Principals	112.00	112.00	112.00	112.00
Assistant Principals	164.00	162.00	159.00	161.00
Counselors (Elementary, Middle and High)	258.50	254.50	250.00	227.00
Middle School Graduation Coaches	14.00	22.00	17.00	0.00
High School Graduation Coaches	12.00	16.00	17.00	0.00
Local School Secretary	112.00	112.00	112.00	112.00
Local School Clerical	360.16	361.57	352.27	356.92
Interpreters	1.50	5.00	5.00	5.00
Diagnosticians/Audiologists	5.00	7.00	7.00	7.30
Occupational/Physical Therapists	0.00	4.00	4.00	15.70
Speech Language Pathologists	0.00	193.74	191.74	190.74
Special Education Nurses	6.00	10.50	10.50	11.50
School Nurses	119.00	121.00	102.56	107.56
Hospital/Homebound	3.00	3.00	3.00	3.00
Special Education Support	0.50	0.00	0.00	24.50
Special Education Preschool Specialist	1.00	1.00	1.00	1.00
Technology Specialists-Instructional Technology	10.00	10.00	0.00	0.00

FY2011 POSITION ANALYSIS - GENERAL FUND

	FY2008 Original Budget	FY2009 Original Budget	FY2010 Original Budget	FY2011 Original Budget
Technology Specialists-Technology Department	81.00	84.00	67.00	67.00
Psychologists	36.25	40.25	40.25	40.25
Social Workers	36.00	36.00	36.00	36.00
Campus Officers	23.00	23.00	23.00	23.00
Custodians	642.60	661.60	661.60	546.35
Bus Monitors	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Education)	942.00	942.00	924.00	824.00
Maintenance	0.00	0.00	130.00	130.00
Mechanics – Fleet Maintenance	0.00	0.00	44.00	44.00
Total Other School Support Positions	3,038.51	3,278.66	3,371.42	3,146.67
Total Local School Positions	12,601.46	12,784.01	12,592.58	11,601.93
Central Office Support Positions				
Division 1 - General Administration	12.25	12.00	8.50	8.50
Division 2 - Operational Support	293.20	294.20	109.49	107.45
Division 3 - Human Resources	53.00	53.27	51.00	40.00
Division 4 – Academics/Accountability	89.97	103.13	71.70	62.36
Division 5 - School Leadership	37.30	35.80	33.80	25.80
Division 6 - Financial Services	56.45	51.70	49.70	45.70
Division 7 – Technology	0.00	0.00	0.00	0.00
Division 8 - Special Student Services	41.45	41.45	33.45	28.95
Division 9 - Business Services	0.00	0.00	0.00	0.00
Total Central Office Support Positions	583.62	591.55	357.64	318.76
GRAND TOTAL - General Fund Positions	13,185.08	13,375.56	12,950.22	11,920.69

FY2011 POSITION ANALYSIS - OTHER FUNDS

	FY2008 Original Budget	FY2009 Original Budget	FY2010 Original Budget	FY2011 Original Budget
SPLOST II	13.40	13.40	0.00	0.00
SPLOST III	0.00	0.00	23.80	34.30
Title I	172.18	160.61	160.50	158.58
Title I - Stimulus	0.00	0.00	86.00	86.00
IDEA	596.30	592.43	368.27	331.59
IDEA – Stimulus	0.00	0.00	138.00	131.50
Vocational Grant	0.40	0.40	0.40	0.40
Title II -A	23.30	17.20	14.70	14.70
Homeless Grant	0.00	0.00	0.00	0.00
Federal Funded Grants	1.60	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	18.89	21.18	20.86	21.06
Title IV	2.00	1.50	2.60	4.80
Adult Education	6.20	6.20	6.20	6.20
Psycho-Educational Centers	65.19	65.59	64.39	62.67
Facility Use	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	3.10
Tuition School	1.16	1.16	2.16	1.16
Public Safety	19.00	19.00	21.00	21.00
Adult High School	3.50	3.50	3.50	3.50
Miscellaneous Grants	2.00	2.00	0.00	0.00
School Nutrition	1,150.00	1,185.00	1,185.00	1,185.00
Self Insurance	5.00	5.00	5.00	5.00
Purchasing	24.00	24.00	19.50	18.50
Flexible Benefits	1.00	1.00	1.00	1.00
GRAND TOTAL - Other Funds Positions	2,114.02	1,905.60	2,127.98	2,092.26



**Cobb County School District
Financial Services Division
Budget Department
440 Glover Street
Marietta, Georgia 30060
770-426-3308
<http://www.cobbk12.org/finance/budget.htm>**