



***A Community With A Passion For Learning***

**POPULAR REPORT  
FISCAL YEAR 2013 - 2014  
TENTATIVE BUDGET**

**COBB COUNTY SCHOOL DISTRICT  
MARIETTA, GEORGIA**



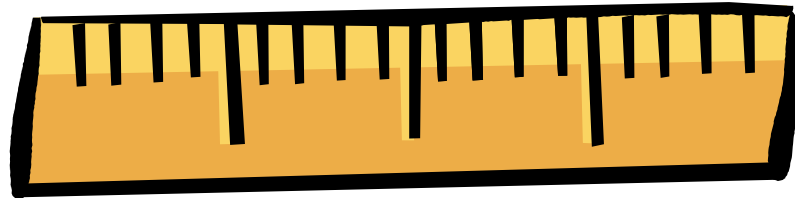
**FY2014  
BUDGET MESSAGE  
COBB COUNTY SCHOOL DISTRICT  
DR. MICHAEL HINOJOSA – SUPERINTENDENT  
May 2, 2013**

Dear Cobb County Citizens,

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. As I have mentioned previously, the realities of the economic downturn are being felt in every sector, and education is no exception. Georgia's slow economic recovery has not yielded an increase in the District's two primary revenue streams – state funding and local property tax collections. Due to sound financial preplanning, the Fiscal Year 2014 Budget has been developed using the most efficient and effective use of available resources. As a result of many hours of work by Administration and the Board, the Cobb County Board of Education has approved a tentative budget for Fiscal Year 2014.

The FY2014 General Fund budget anticipates \$811,061,746 in revenue and \$856,291,125 in expenditures. The budget is based on a predicted enrollment of 109,190 (including Charter, Pre-K and Devereux) students. Major highlights of the FY2014 Budget include:

- Utilizing \$45.2 million in fund balance and expenditure lapse
- 5 Furlough Days for all employees
- Reduction in school year by 5 days
- Salary step increase for eligible employees implemented at mid-year



The preparation of the official FY2014 Budget has required input from all levels of the organization. The following information presents the highlights for all major fund groupings recorded as part of the Cobb County School District budget plan for FY2014.

## **GENERAL FUND BUDGET DEVELOPMENT HIGHLIGHTS**

### **1. Summary and Comments Regarding the Development of the FY2014 Budget**

The development of the FY2014 Budget is a planned, orderly process, which prioritizes budget requests using available resources. The budget process includes the estimation of revenues to fund the necessary operating expenditures of the School District. Decisions on the appropriation of funds were made after input was received from individuals from inside and outside the school system. All the technical aspects and tasks of budget development are assigned to responsible employees of the system to ensure that accounts, programs and services are reviewed, analyzed and comply with System Strategic Goals (Student Achievement, Stakeholder Involvement, and Accountability).

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2014 Budget, student enrollment is estimated to be 109,190 (including Charter, Pre-K and Devereux students).

The district's careful implementation of significant spending cuts and service reductions over the past years, along with prudent management of federal stimulus dollars, has left the district in a better financial position than many had anticipated in this difficult economic climate. As a result, the district plans to use \$45.2 million in revenue reserve and expenditure lapse to offset the shortfall in revenue.

Each school district functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2014 system-wide school district staffing estimates and requirements were also reviewed as part of the budget balancing process. Administration evaluated and prioritized school district budget balancing ideas.

The Board met several times and tentatively approved the FY2014 Budget on April 29, 2013. The Board will hold a public hearing for the budget on May 14, 2013, and is scheduled to approve the final budget on May 16, 2013. Prior to the public hearing, the FY2014 Budget will be made available on the Internet for public review at address: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.



**2. FY2014 Millage Rates Remains 18.9 mills**

<u>Millage Type</u>	<u>FY2013</u>	<u>Change</u>	<u>FY2014</u>
General Fund	18.90	0.00	18.90
Bond	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total</b>	<b>18.90</b>	<b>0.00</b>	<b>18.90</b>

**3. FY2014 Board of Education Tentative General Fund Budget**

FY2014 Projected Revenue	\$811,061,746
FY2014 Projected Expenditures	<u>\$856,291,125</u>
Difference	\$ (45,229,379)

The \$45.2 million difference between revenues and expenditures will be addressed with reserve fund and anticipated expenditure lapse.

**4. FY2014 Salary Explanation**

Note 1: Reduction in Salary Step ½ year included for any eligible employees.

Note 2: 5 Furlough days for all employees.

Note 3: FY2014 Tentative Budget:

Salaries \$558,717,255

Fringe Benefits \$212,171,150

Total \$770,888,405/\$856,291,125 (total expenditures) = 90.1%

**90.1% of the CCSD Budget is comprised of Salaries and Fringe Benefits**



## 5. Major General Fund FY2014 Revenue Categories

Revenue Type	FY2014 Budget	Comments:
<b>LOCAL REVENUE</b>		
Property Tax Revenue	\$346,766,246	0% Projected Digest Reduction; 98.0% Collection Rate; 1.6% Cobb Collection Fee Note: Tax Assessor's Property Digest Growth estimate: -2.3%
Property Tag Revenue	\$32,953,372	Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$2,404,595	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$10,037,106	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$1,827,140	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,047,511	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$484,087	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$1,348	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$963,659	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$412,603	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$10,001	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$1,605,392	Budget based on cell tower agreements
Local Revenue – Other	\$702,783	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$300,000	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$159,890	Budget based on projected actual
<b>STATE REVENUE</b>		
Miscellaneous State Grants	\$3,691,855	Revenue received from State Grants
State QBE Revenue	\$403,652,061	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts.

Revenue Type	FY2014 Budget	Comments:
<b>FEDERAL REVENUE</b>		
Indirect Cost Revenue	\$2,342,570	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$956,527	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$400,000	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	\$300,000	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
<b>TOTAL REVENUE</b>	<b>\$811,061,746</b>	

## 6. Major General Fund FY2014 Expenditure Balancing Items

Expenditure Type	FY2014 Budget	Comments:
FY2013 Revised Budget	\$854,466,265	Revised Budget for FY2013
FY2014 Incremental Changes:		
	\$11,358,779	Expiration of FY2013 budget reductions
	\$9,977,217	Salary step for eligible employees
	\$4,436,850	Increase in positions due to enrollment
	\$4,470,693	Increase in Teacher Retirement System
	\$5,400,000	Increase in State administrated health insurance for classified employees
	\$2,371,116	Increase in State administrated health insurance for certified employees
	\$1,634,342	Increase in Utilities
	\$22,049	Adjust transfers to Other Funds (Public Safety, Adult High School, HR Self-Insurance, Purchasing/Warehouse)
	\$723,602	Adjust cell tower expenditure budget to contract schedule
	(\$415,233)	Adjust expenditures for miscellaneous grants
	\$2,226,679	Adjust charter school allotment per FTE count
<b>Expenditure Type</b>	<b>FY2014</b>	<b>Comments:</b>

<b>Budget</b>		
FY2014 Expenditures	(\$135,979)	Decrease in MedACE
(Continued)	(\$2,226,394)	Decrease E-Rate expenditures
	(\$62,500)	Eliminate funding for Project 2400
	(\$14,000)	GlobalScholar hosted Pinnacle Solution for Charter Schools
	(\$500,971)	Phase out of priority schools Longevity Incentive
	\$280,414	Increase custodial allotment for additions
	\$268,805	Increase in crossing guards from 50% to 100%
	(\$800,000)	Reduce General Fund staff development
	(\$139,000)	Reduce General Fund travel budget
	(\$14,660,841)	Five furlough days for school district staff
	(\$1,099,999)	Eliminate 5 instructional days – transportation savings
	(\$5,000,000)	Reduce salary step increase ½ year for eligible employees
	(\$2,095,112)	Reduce central office budget
	(\$13,910,111)	Reduce 182 professional positions at schools
	(\$1,400,000)	Reduce 14 administrative contingency positions
	\$984,500	Implement proof of concept for virtual learning
	(\$42,506)	Require Direct Deposit for all employees
	(\$502,390)	Eliminate hiring bonus for Special Education teachers and SLPs
	(\$7,300)	Eliminate Artists at School General Fund support
	(\$20,360)	Reduce General Fund postage by 15%
	(\$51,491)	Eliminate recruiting budget
	\$754,000	Add 26 49% teaching positions (13 Full Time Equivalent positions)
<b>TOTAL EXPENDITURES</b>	<b>\$856,291,125</b>	

## **DEBT SERVICE FUND HIGHLIGHTS**

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

## **SPECIAL REVENUE FUND HIGHLIGHTS**

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

- School Nutrition Fund – This program provides meals to students during the school day. There is no increase to meal prices for the FY2014 school year. (Student Breakfasts - \$1.25 Student Lunches - Elementary School \$2.15, Middle School \$2.30, High School \$2.40; Adult Breakfast \$1.50 and Adult Lunch \$3.00; Guest Breakfast \$1.50 and Guest Lunch \$3.25)
- After School Program Fund - This program utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00p.m. There is no increase in the daily rate for this program for the FY2014 school year. The FY2014 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 FY2014, parking decals are \$50 per semester.



## **INTERNAL SERVICE FUND HIGHLIGHTS**

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



## **GENERAL COMMENTS**

Significant constraints have been placed on both revenue and expenditures in the FY2014 Budget. Revenue for the Cobb County School District has two major components: State of Georgia Quality Basic Education (QBE) formula revenue and local property tax revenue.

### **State of Georgia Revenue**

The State of Georgia provides approximately 50.22% of Cobb's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Control of this revenue is assured through verification of student population counts which are conducted throughout the school year.

### **Local Property Tax Revenue**

Local Property Tax Revenue generates approximately 49.28% 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 FY2014 Budget. The tentative approved budget reflects the mission of the Cobb County School District to provide teaching and other appropriate educational services. The mandates for improving education services coupled with the large student population place significant challenges upon the budget to maintain spending control with limited funds. The approved budget is a prudent plan that balances the many needs of our students with the economic realities of our community.

Respectfully,



Michael Hinojosa, Ed.D.  
Superintendent

## **SCHOOL DISTRICT GENERAL INFORMATION**

### **Location**

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 707,442 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 26<sup>th</sup> largest in the United States. The kindergarten through 12<sup>th</sup> grade student population is 106,569 (excluding Charter, Pre-K and Devereux students). Parental and community involvement is a hallmark in the District, as demonstrated by 100% PTA participation in many schools with local and system-wide school councils and Partners in Education Program in every school. Currently, substitute teachers receive \$69 per day and supply teachers receive \$100 per day.

### **Board of Education and Administration**

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

### **Personnel**

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



## GENERAL FUND - BUDGET PREPARATION

### BUDGET PROCESS SUMMARY

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

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

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



## **BUDGET ASSUMPTIONS**

### **Enrollment**

The enrollment projections for the coming school year were obtained from the Operational Support Division.

### **Personnel Allotments**

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

### **Salary Adjustments**

Salary adjustments are recommended by the Superintendent and Senior Staff.

### **Program Evaluation**

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

### **Equipment**

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

## **BUDGET CONSTRAINTS**

### **State Revenue**

The Cobb County School District is experiencing revenue gaps in State funding. Revenue for new and existing programs mandated by the State must be supplemented locally. The FY2014 local 5 mill share for Cobb County is budgeted at \$133.1 million dollars.

### **Local Tax Revenue**

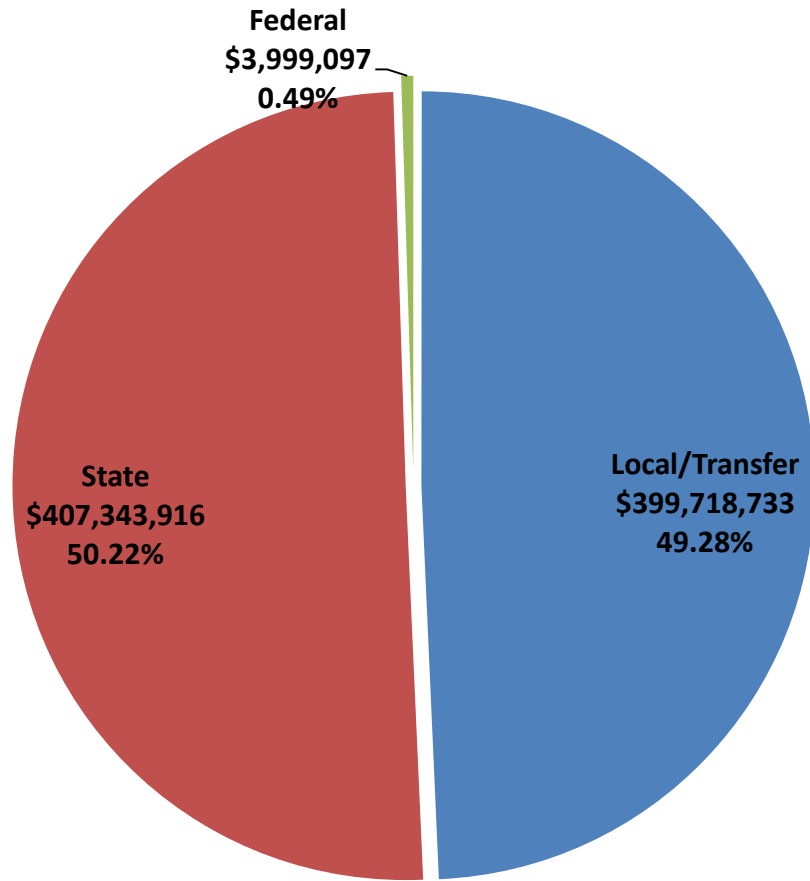
For FY2014, the Cobb County School District is estimating the property tax digest to remain the same or flat (0% growth). The FY2014 Tentative budget also contains an 18.9 millage rate.

## **FY2014 BUDGET DEVELOPMENT CALENDAR**

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

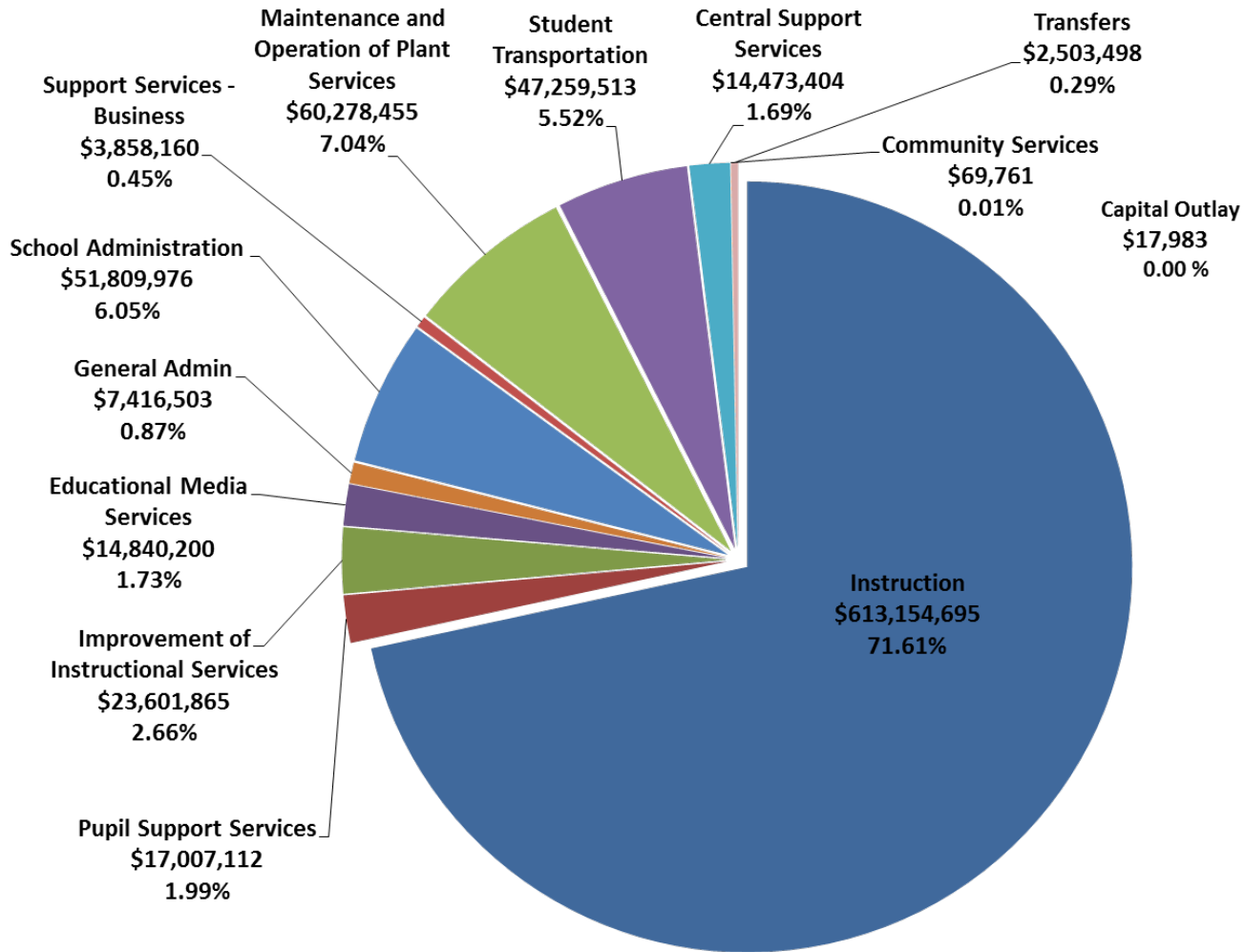
<b><u>PROCESS ELEMENTS</u></b>	<b><u>TIMEFRAME</u></b>	<b><u>PROCESS DESCRIPTIONS</u></b>
PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION	July – Jan	<ul style="list-style-type: none"> <li>Prepare budget calendar and budget procedures</li> <li>Prepare preliminary budget forecast</li> <li>Gather budget balancing information (schools &amp; departments)</li> <li>Prepare school district personnel allotment projections</li> <li>Prepare operational department projections</li> <li>Prepare revenue projections</li> <li>Prepare revenue/expenditure estimates for other funds</li> </ul>
TRACK ACTIVITIES THAT COULD EFFECT BUDGET DEVELOPMENT	July - June	Administration tracks and reports on legislative activities
BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL	April - May	<ul style="list-style-type: none"> <li>Board of Education/Administrators review proposed budget</li> <li>Board of Education adopts a tentative budget</li> </ul>
BUDGET INPUT FROM COBB COUNTY CITIZENS	May	<ul style="list-style-type: none"> <li>Board of Education gathers budget input from Citizens</li> <li>FY2014 Budget Public Forum – (May 14, 2013</li> <li>514 Glover St, Marietta, GA – 7:00 PM)</li> </ul>
FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION	May	<ul style="list-style-type: none"> <li>Board of Education to approve final budget – (May 16, 2013</li> <li>514 Glover St, Marietta, GA – 7:00 PM)</li> </ul>

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2014 GENERAL FUND REVENUE**



**TOTAL REVENUE \$811,061,746**

## COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2014 GENERAL FUND EXPENDITURES



**TOTAL EXPENDITURES \$856,291,125**

## 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.

	FY2014	FY2014
	POSITIONS	CCSD BOE
	8,390.23	TENTATIVE BUDGET
<b>Instruction Total</b>		<b>\$613,154,695</b>

### 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.

	FY2014	FY2014
	POSITIONS	CCSD BOE
	213.25	TENTATIVE BUDGET
<b>Pupil Services Total</b>		<b>\$17,007,112</b>

### IMPROVEMENT OF INSTRUCTIONAL SERVICES

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

	FY2014	FY2014
	POSITIONS	CCSD BOE
	91.95	ADOPTED BUDGET
<b>Improvement of Instructional Staff Services Total</b>		<b>\$23,601,865</b>



## EDUCATIONAL MEDIA

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

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Educational Media Services Total</b>	<b>210.60</b>	<b>\$14,840,200</b>

## 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>General Administration Total</b>	<b>30.75</b>	<b>\$7,416,503</b>

## 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>School Administration Total</b>	<b>765.49</b>	<b>\$51,809,976</b>

### 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Support Services – Business Total</b>	<b>45.70</b>	<b>\$3,858,160</b>

### 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Maintenance &amp; Operation Total</b>	<b>742.85</b>	<b>\$60,278,455</b>

### 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Student Transportation Service Total</b>	<b>983.00</b>	<b>\$47,259,513</b>

## 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Support Services – Central Total</b>	<b>102.50</b>	<b>\$14,473,404</b>

## 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Community Services Total</b>	<b>1.00</b>	<b>\$69,761</b>

## 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.

	FY2014 POSITIONS	FY2014 CCSD BOE TENTATIVE BUDGET
<b>Capital Outlay Total</b>	<b>0.00</b>	<b>\$17,983</b>

## TRANSFERS

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

<u>OBJECT CODES</u>	<u>FUND #</u>	<u>FUND DESCRIPTION</u>	<u>FY2014 CCSD BOE TENTATIVE BUDGET</u>
930	554	<p><b>Public Safety Fund</b>                      The Cobb County School District maintains a Safety and Security Fund to ensure student safety. Each high school has a campus officer. While the cost of this operation is significantly funded via the sale of student parking decals and traffic citations, the General Fund still subsidizes this program.</p>	\$854,610
	556	<p><b>Adult High School Fund</b>                      Adults 16 years of age and older who are not enrolled in a regular high school may enroll in free adult education classes to improve their basic educational skills and work toward high school completion. Cobb County residents may elect to complete the 18 units required to receive an adult high school diploma or prepare for and take the GED test. Both programs provide high school graduation credentials to the student.</p>	\$201,381
	557	<p><b>Artist at School</b>                      The Artist at School Program provides students an opportunity to be exposed to professional artists giving them an appreciation for the arts.</p>	\$0
	692	<p><b>Self Insurance Fund</b>                      The Cobb County School District maintains a self-insurance program for workers compensation, general liability and automobiles.</p>	\$444,862
	696	<p><b>Purchasing/Warehouse Fund</b>                      The Cobb County School District maintains a separate fund which provides purchasing and warehouse services for the District.</p>	\$1,002,645
			\$2,503,498

# GENERAL FUND - STATE REVENUE

## How it is earned by the Cobb County School District

The State of Georgia contributes approximately 50.22% 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	$\frac{1}{6}$	$\frac{1}{6}$
<b>Total</b>	<b>6</b>	<b>5</b>



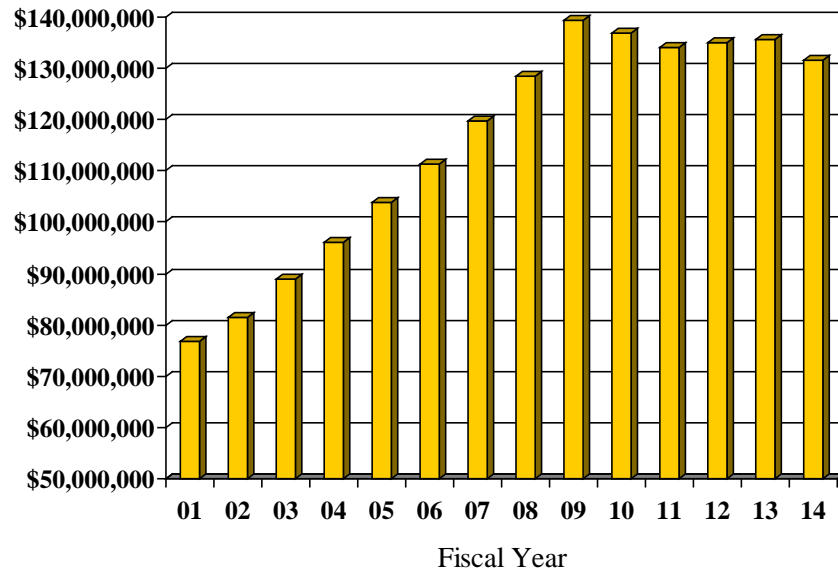
- 2. Program Weights** - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2013 Program Weights (*FY2014 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	1.6611	\$4,559.33	Remedial	1.3142	\$3,607.27
Kindergarten EIP	2.0532	\$5,635.73	Alternative	1.6048	\$4,404.81
Grades 1-3	1.2866	\$3,531.47	Special Ed Cat I	2.3975	\$6,580.58
Grades 1-3 EIP	1.8056	\$4,956.12	Special Ed Cat II	2.8213	\$7,743.78
Grades 4-5	1.0327	\$2,834.64	Special Ed Cat III	3.5944	\$9,865.92
Grades 4-5 EIP	1.8000	\$4,940.64	Special Ed Cat IV	5.8308	\$16,004.32
Grades 6-8	1.0166	\$2,790.26	Special Ed Cat V	2.4607	\$6,754.04
Middle School	1.1221	\$3,079.84	Gifted	1.6695	\$4,582.46
Grades 9-12	1.0000	\$2,744.80	ESOL Program	2.5359	\$6,960.67
Vocational Lab	1.1837	\$3,248.98			

## GENERAL FUND - STATE REVENUE

3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.
4. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share Amount. Cobb County's Local Share contributions have steadily increased over the past ten years.

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



<u>YEAR</u>	<u>LOCAL SHARE</u>
2001	\$76,766,302
2002	\$81,438,049
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$134,918,836
2014	\$133,192,241

*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 FY2013 is \$2,744.80 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 49.28% 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. FY2014 Property Tax revenue is based on a millage levy currently of 18.9 mills. The following are FY2013 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$206,700 home:

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta	\$30,000	21.6400	0.1000	\$1,145
Cobb	\$10,000	18.9000	0.0000	\$1,374
DeKalb	\$12,500	23.9800	0.0000	\$1,683
Fulton	\$2,000	18.5020	0.0000	\$1,493
Gwinnett	\$4,000	19.2500	1.3000	\$1,617

*Based on FY2013 (2012 Digest) millage. Districts have not determined FY2014 millage.*

### How your School Taxes are calculated

The following is an example of how FY2013 Cobb County School Taxes are calculated for a \$206,700 home:

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

## **DEBT SERVICE FUND**

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





# DEBT SERVICE FUND SUMMARY

## WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

	FY2014 CCSD BOE <u>TENTATIVE BUDGET</u>
<b>WHERE THE MONEY COMES FROM:</b>	
SOURCE CATEGORIES	
LOCAL SOURCES	
TOTAL CURRENT SOURCES	<u>\$0</u>
<b>HOW THE MONEY IS SPENT:</b>	
SPENDING CATEGORIES	
INTEREST	\$0
PRINCIPAL	\$0
TRANSFERS	<u>\$0</u>
TOTAL SPENDING	<u>\$0</u>



## SPECIAL REVENUE FUNDS

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

<u>FUND DESCRIPTION</u>	<u>FY2014 BUDGETED EXPENDITURES</u>
<p><b>Title I – Fund 402</b> This program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas.</p>	\$19,865,612
<p><b>IDEA – Formerly Title VI B – Fund 404</b> This program provides direct and related support services for handicapped children.</p>	\$19,317,697
<p><b>Vocational Grant – Fund 406</b> This grant provides career training and opportunities to students.</p>	\$753,717
<p><b>Title II A – Fund 414</b> This program provides grants for teacher training to upgrade skills in science and mathematics areas.</p>	\$2,030,167
<p><b>Homeless Grant – Fund 432</b> Program provides education services to homeless children.</p>	\$52,000
<p><b>Title III – LEP – Fund 460</b> Limited English Proficiency</p>	\$1,388,356

## SPECIAL REVENUE FUNDS (continued)

<b><u>FUND DESCRIPTION</u></b>	<b><u>FY2014 BUDGETED EXPENDITURES</u></b>
<b>Title IV – Fund 462</b> Includes Reach for the Stars Mentoring, Success for All and Safe & Drug Free programs.	\$1,846,299
<b>Adult Education - Fund 510</b> A national effort to ensure that all adults are literate and able to compete in the global economy.	\$967,900
<b>Psycho-Education Center – Fund 532</b> Provides students identified as severely emotionally disturbed with an appropriate education.	\$5,543,241
<b>Facility Use – Fund 550</b> Organizes the rental of school facilities during non-instructional hours.	\$785,531
<b>After School Program – Fund 551</b> Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m.	\$7,319,006
<b>Performing Arts Program – Fund 552</b> Offers an opportunity for student learning experiences through live performances of music, drama and dance and is funded by voluntary student contributions.	\$369,164
<b>Tuition School Program – Fund 553</b> Provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels.	\$866,094

**SPECIAL REVENUE FUNDS (continued)**

<b><u>FUND DESCRIPTION</u></b>	<b><u>FY2014 BUDGETED EXPENDITURES</u></b>
<b>Public Safety – Fund 554</b> Program is funded by parking decals sold to students to pay for the campus police officers for the schools.	\$1,304,610
<b>Adult High School – Fund 556</b> 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.	\$287,805
<b>Artist at School – Fund 557</b> Provides local artist compensation for workshops held in the schools.	\$9,900
<b>Miscellaneous Grants – Fund 580</b> Compilation of several State Grants.	\$200,000
<b>School Nutrition - Fund 600</b> Provides breakfast and lunch to students during the school day.	\$54,731,095



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

FY2014  
CCSD BOE  
TENTATIVE BUDGET

**WHERE THE MONEY COMES FROM:**

LOCAL SOURCES	\$31,097,189
STATE SOURCES	\$6,636,087
FEDERAL SOURCES	\$78,841,627
TRANSFERS	\$1,063,291
<b>TOTAL CURRENT SOURCES</b>	<u><b>\$117,638,194</b></u>

**HOW THE MONEY IS SPENT:**

INSTRUCTION	\$28,108,891
PUPIL SUPPORT SERVICES	\$5,755,329
IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$13,689,681
EDUCATIONAL MEDIA SERVICES	\$21,881
FEDERAL GRANT ADMINISTRATION	\$783,087
GENERAL ADMINISTRATION	\$1,024,378
SCHOOL ADMINISTRATION	\$72,789
SUPPORT SERVICES - BUSINESS	\$55,927
MAINTENANCE & OPERATIONS	\$1,469,806
STUDENT TRANSPORTATION	\$1,515,572
SUPPORT SERVICES - CENTRAL	\$0
SUPPORT SERVICES - OTHER	\$1,883,712
SCHOOL NUTRITION	\$54,731,095
COMMUNITY SERVICE	\$8,526,046
TRANSFERS	\$0
<b>TOTAL SPENDING</b>	<u><b>\$117,638,194</b></u>

## INTERNAL SERVICE FUNDS

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

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

### **Fund Descriptions:**

### **FY2014 BUDGETED EXPENDITURES**

#### **Unemployment Fund (Fund 691)**

Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. Unemployment rates are determined by employer experience.

**\$1,410,000**

#### **Self Insurance Fund (Fund 692)**

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.

**\$5,208,990**

#### **Purchasing/Warehouse Fund (Fund 696)**

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.

**\$1,477,725**

#### **Flexible Benefits (Fund 697)**

This fund provides for tax-free medical and child care payments. Insurance premiums (health, life, and dental) are deducted from the employee's paycheck before taxes. Each employee can also estimate yearly medical and child care costs. These estimated amounts are deducted each month from the employee's paycheck. All unused estimated amounts revert back to the District at year-end.

**\$97,656**

**INTERNAL SERVICE FUND SUMMARY**

**WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT**

	FY2014 CCSD BOE <u>TENTATIVE BUDGET</u>
<b>WHERE THE MONEY COMES FROM:</b>	
SOURCE CATEGORIES	
LOCAL SOURCES	\$6,746,864
TRANSFERS	<u>\$1,447,507</u>
TOTAL CURRENT SOURCES	<u>\$8,194,371</u>
 <b>HOW THE MONEY IS SPENT:</b>	
SPENDING CATEGORIES	
SUPPORT SERVICES-BUSINESS	<u>\$8,194,371</u>
TOTAL SPENDING	<u>\$8,194,371</u>



**COBB COUNTY SCHOOL DISTRICT  
FY2014 BOARD OF EDUCATION TENTATIVE BUDGET**

<u>Revenues:</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
Local Revenue					
	\$399,584,343	\$31,097,189	\$0	\$6,746,864	\$437,428,396
State Revenue	\$407,318,416	\$6,636,087	\$0	\$0	\$413,954,503
Federal Revenue	\$3,999,097	\$78,841,627	\$0	\$0	\$82,840,724
Transfer Revenue	\$159,890	\$1,063,291	\$0	\$1,447,507	\$2,670,688
<b>Total Revenue</b>	<b>\$811,061,746</b>	<b>\$117,638,194</b>	<b>\$0</b>	<b>\$8,194,371</b>	<b>\$936,894,311</b>
Utilize Fund Balance	\$45,229,379	\$0	\$0	\$0	\$45,229,379
<b>Total Resources</b>	<b>\$856,291,125</b>	<b>\$117,638,194</b>	<b>\$0</b>	<b>\$8,194,371</b>	<b>\$982,123,690</b>
<b>Appropriations:</b>	\$613,154,695	\$28,108,891	\$0	\$0	\$641,263,586
Instruction					
Pupil Support Services	\$17,007,112	\$5,755,329	\$0	\$0	\$22,762,441
Improvement of Instructional Services	\$23,601,865	\$13,689,681	\$0	\$0	\$37,291,546
Educational Media Services	\$14,840,200	\$21,881	\$0	\$0	\$14,862,081
Federal Grant Administration	\$0	\$783,087	\$0	\$0	\$783,087
General Administration	\$7,416,503	\$1,024,378	\$0	\$0	\$8,440,881
School Administration	\$51,809,976	\$72,789	\$0	\$0	\$51,882,765
Support Services - Business	\$3,858,160	\$55,927	\$0	\$8,194,371	\$12,108,458
Maintenance and Operation of Plant Services	\$60,278,455	\$1,469,806	\$0	\$0	\$61,748,261
Student Transportation	\$47,259,513	\$1,515,572	\$0	\$0	\$48,775,085
Central Support Services	\$14,473,404	\$0	\$0	\$0	\$14,473,404
Other Support Services	\$0	\$1,883,712	\$0	\$0	\$1,883,712
School Nutrition	\$0	\$54,731,095	\$0	\$0	\$54,731,095
Community Services	\$69,761	\$8,526,046	\$0	\$0	\$8,595,807
Capital Outlay	\$17,983	\$0	\$0	\$0	\$17,983
Transfers	\$2,503,498	\$0	\$0	\$0	\$2,503,498
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$856,291,125</b>	<b>\$117,638,194</b>	<b>\$0</b>	<b>\$8,194,371</b>	<b>\$982,123,690</b>

A Public Forum on the tentative budget will be held on May 14, 2013 at 7:00 PM. The FY14 budget is scheduled to be adopted in final form by the Board on May 16, 2013 at 7:00 PM. All meetings are conducted at the Cobb County Board of Education, 514 Glover Street, Marietta, Georgia. A copy of the budget is available on the web at <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.

Mr. Randy Scamihorn, Chairman of the Board

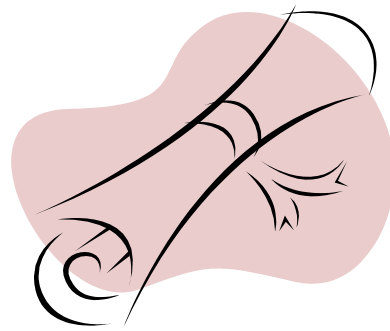
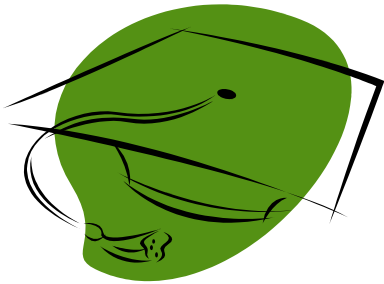
Michael Hinojosa, Ed.D. - Superintendent



## COBB COUNTY SCHOOL DISTRICT PERSONNEL

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

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



## FY2014 POSITION ANALYSIS - GENERAL FUND

	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Proposed Budget
<b>Instructional School Positions</b>					
Kindergarten Teachers	394.00	339.00	333.00	318.00	351.00
Kindergarten EIP	193.00	198.50	198.50	159.00	116.00
Grades 1-3	1,184.00	1,050.00	1,055.00	967.00	984.00
Grades 1-3 EIP	332.00	260.00	260.00	255.00	249.00
Grades 4-5	619.00	576.00	564.00	535.00	548.00
Grades 4-5 EIP	167.00	149.50	149.50	133.50	107.50
Grades 4-5 Fine Art, Orchestra	3.50	1.50	2.00	1.00	0.00
Elementary Specialists	211.00	211.50	212.00	207.00	209.50
Grades 6-8	979.00	794.50	824.50	766.00	754.00
Grades 9-12/Alternative	1,234.00	1,034.00	1,047.00	970.50	973.00
Virtual Learning Teachers	0.00	0.00	0.00	0.00	13.00
Vocational Lab	118.00	116.00	117.00	117.00	117.00
ROTC	22.00	27.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.00	31.00	31.00	31.00	31.00
In School Suspension	42.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	100.00	234.00	234.00	242.16	136.66
Magnet Coordinators & Teachers	27.00	23.00	20.00	20.00	21.00
ESOL	212.00	214.30	214.30	213.50	213.50
Gifted	431.20	419.00	419.00	415.80	415.80
Remedial	69.50	95.00	98.00	105.50	105.50
ALT Program	0.00	0.00	0.00	0.00	0.00
Special Needs	66.00	0.00	0.00	0.00	0.00
Special Education Teachers	1,148.46	1,133.46	1,133.46	1,133.46	1,133.46
Preschool Special Education Teachers	78.50	74.50	79.50	79.50	79.50
Special Education Parapros	540.00	540.00	546.00	546.00	546.00
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00

## FY2014 POSITION ANALYSIS - GENERAL FUND

Instructional School Positions (Continued)	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Proposed Budget
Kindergarten Paraprofessionals	394.00	339.00	333.00	318.00	351.00
Other Instructional Paraprofessionals	241.50	267.50	267.00	249.10	249.60
Virtual Learning Paraprofessionals	0.00	0.00	0.00	0.00	13.00
Media Specialists	128.00	127.00	127.00	126.00	126.00
Contingency Staff - Classified	25.00	15.77	15.77	15.77	15.77
<b>Total Instructional School Positions</b>	<b>9,127.66</b>	<b>8,449.03</b>	<b>8,486.53</b>	<b>8,130.79</b>	<b>8,065.79</b>
<b>Other School Support Positions</b>					
Principals	112.00	112.00	112.00	109.00	109.00
Assistant Principals	159.00	161.00	160.00	157.00	158.00
Facility Supervisor	0.00	0.00	0.00	0.00	1.00
Assistant Administrators	41.50	40.85	34.50	32.00	36.00
Counselors (Elementary, Middle, High)	250.00	227.00	241.00	240.00	243.00
Middle School Graduation Coaches	17.00	0.00	0.00	0.00	0.00
High School Graduation Coaches	17.00	0.00	0.00	0.00	0.00
Local School Secretary	112.00	112.23	111.23	109.23	110.00
Local School Clerical	352.27	356.42	350.64	344.71	351.49
Interpreters - ESOL/ Foreign Language	0.00	0.00	0.00	12.26	12.26
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians/Audiologists	7.30	7.30	7.30	7.30	7.30
Diagnosticians - Preschool	0.00	4.00	4.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologists (SLP)	190.74	190.74	190.74	190.74	190.74
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Education Nurses	11.50	11.50	11.50	11.50	11.50
CBST Trainers and Other Parapros	14.50	11.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	107.56	104.56	103.68	102.80	102.80
Hospital/Homebound	3.00	3.00	3.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Technology Specialists-Instructional Tech	6.00	0.00	0.00	0.00	0.00

## FY2014 POSITION ANALYSIS - GENERAL FUND

Other School Support Positions (Continued)	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Proposed Budget
Technology Specialists-Technology Dept.	67.00	67.00	67.00	67.00	68.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	36.00	31.00	31.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	23.00	23.00
Custodians	661.60	546.35	554.85	565.85	572.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	924.00	824.00	854.00	856.00	856.00
Maintenance	130.00	130.00	130.00	130.00	130.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
<b>Total Other School Support Positions</b>	<b>3,412.92</b>	<b>3,132.90</b>	<b>3,159.39</b>	<b>3,167.34</b>	<b>3,191.89</b>
<b>Total Local School Positions</b>	<b>12,540.58</b>	<b>11,581.93</b>	<b>11,645.92</b>	<b>11,298.13</b>	<b>11,257.68</b>
<b>Central Office Support Positions</b>					
Division 1 - General Administration	8.50	7.50	8.50	14.50	14.50
Division 2 - Operational Support	111.45	108.45	112.25	102.25	99.25
Division 3 - Human Resources	51.00	40.00	42.50	42.50	41.00
Division 4 – Academics/Accountability	71.64	65.14	65.14	75.57	71.57
Division 5 - School Leadership	33.80	29.50	28.50	20.67	18.67
Division 6 - Financial Services	49.70	46.70	46.70	49.70	46.70
Division 7 – Technology	0.00	0.00	0.00	0.00	0.00
Division 8 - Special Student Services	34.51	31.45	31.45	31.45	31.45
Positions to be determined					(3.50)
<b>Total Central Office Support Positions</b>	<b>360.60</b>	<b>328.74</b>	<b>335.04</b>	<b>336.64</b>	<b>319.64</b>
<b>GRAND TOTAL --General Fund Positions</b>	<b>12,901.18</b>	<b>11,910.67</b>	<b>11,980.96</b>	<b>11,634.77</b>	<b>11,577.32</b>

## FY2014 POSITION ANALYSIS - OTHER FUNDS

	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Proposed Budget
Title I	160.50	160.50	157.14	222.66	222.66
Title I - Stimulus	86.00	86.00	0.00	0.00	0.00
IDEA	368.62	331.59	362.58	362.84	362.84
IDEA – Stimulus	138.00	131.50	0.00	0.00	0.00
Vocational Grant	0.40	0.40	0.00	0.00	0.40
Title II -A	14.70	14.70	2.50	2.50	2.50
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	21.06	21.06	23.39	8.41	8.41
Title IV	2.60	4.80	0.00	2.50	2.50
Adult Education	6.20	6.20	4.20	8.10	8.10
Psycho-Educational Centers	64.39	62.67	61.49	61.49	61.49
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	3.10	3.10
Tuition School	2.16	1.16	1.16	1.16	1.16
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	3.50	3.50
Miscellaneous Grants	0.00	0.20	0.00	0.00	0.00
School Nutrition	1,185.00	1,185.00	1,214.00	1,214.00	1,215.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	19.50	18.50	16.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
<b>GRAND TOTAL - Other Funds Positions</b>	<b>2,104.73</b>	<b>2,059.88</b>	<b>1,878.56</b>	<b>1,935.76</b>	<b>1,937.16</b>