



**ONE TEAM  
ONE GOAL  
STUDENT SUCCESS**

**CCSD  
FY2019  
Budget  
Financial  
Overview**

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**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **A - Property Tax - Digest**

FY2019 Proposed Budget: \$454,329,410

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$361,261,404		
FY2016 Actual	\$384,221,229	\$22,959,825	6.36%
FY2017 Actual	\$417,007,155	\$32,785,926	8.53%

FY2018 Original Budget	\$429,585,042
FY2018 Revised Budget	\$429,585,042

**Revenue Description:** Taxes levied on real and personal property, based on values assessed as of January 1 each year. 1. Real property consists of real estate and any permanently affixed improvements such as buildings. 2. Personal property consists of a) furniture, fixtures, machinery, equipment, inventory, or any other personal property used in business and b) aircraft and boats/motors owned by any individual or corporation.

**Calculations:**

FY2018 Property Value Digest	\$24,292,821,002
x .0600 Increase in Total Digest CCSD is estimating a 6.00% increase in total digest	<u>\$1,457,569,260</u>
Subtotal	\$25,750,390,262
x .0189 Mills (CCSD 18.90 Millage Rate)	\$486,682,376
x.95 (95% Collection Rate)	\$462,355,252
x.984 (1.6% Cobb County Collection Fee)	\$454,726,390
- Acworth TAD	<u>(\$396,980)</u>
<b>Total Projected Revenue</b>	<b>\$454,329,410</b>

# Cobb County Board of Tax Assessors

2018 Tax Digest Projection

(County wide ONLY)

March 29, 2018

Stephen D. White

Director/Chief Appraiser

---2018 County-wide TAX DIGEST PRELIMINARY PROJECTION---	
<b>Commercial</b>	
2017 Digest as Submitted	\$ 8,511,662,731
Adjustments	\$ (175,388,650)
Projected Adjustments	\$ (17,875,000)
2017 Adjusted Digest	\$ 8,318,399,081
Projected Growth	\$ 355,000,000
Projected Revaluation	\$ 720,000,000
Total Growth & Reval	\$ 1,075,000,000
Projected 2018 Digest	\$ 9,393,399,081
Difference	10.36%
<b>Residential</b>	
2017 Digest as Submitted	\$ 22,072,446,392
Adjustments	\$ (32,241,993)
Projected Adjustments	\$ (380,000)
2017 Adjusted Digest	\$ 22,039,824,399
Projected Growth	\$ 275,000,000
Projected Revaluation	\$ 1,413,000,000
Total Growth & Reval	\$ 1,688,000,000
Projected 2018 Digest	\$ 23,727,824,399
Difference	7.50%
<b>Personal</b>	
2017 Digest as Submitted	\$ 3,073,458,137
Adjustments	\$ (12,442,802)
Projected Adjustments	\$ 1,500,000
2017 Adjusted Digest	\$ 3,062,515,335
Projected Growth	\$ (2,500,000)
Projected Revaluation	\$ -
Total Growth & Reval	\$ (2,500,000)
Projected 2018 Digest	\$ 3,060,015,335
Difference	-0.44%
<b>TOTAL DIGEST</b>	
2017 Digest Total	\$ 33,657,567,260
Projected 2018 Digest	\$ 36,181,238,815
Increase/Decrease	7.50%
Projections do not include impact from exemptions such as Homestead or Freeport.	

The 2018 Tax Digest figures presented are estimates based upon work performed up to this date.

This projection does not include estimates for motor vehicles, mobile homes, public utilities etc.

Each year, the tax digest is reduced to some degree due to the appeals process. Given that we are raising a considerable number of values, the amount of appeals and resulting adjustments could rise.

The values being presented are assessed values. The assessed value is 40% of Fair Market Value.

Appraisal Staff is still reviewing data from sales, permits, personal property returns, etc., that may significantly affect the final 2018 tax digest!

## Tax Digest - 2018

The commercial mainly in/around Cumberland.

Many residential properties will see a value increase.

Strong home market + new construction = strong increases.

**HB 202 requirements on BOE decisions.**

## Value Change Data Estimates -

Commercial - 3,100 Notices increasing values

Residential - 138,000 Notices increasing values

We need help from the county, cities, and schools to insure that all advertisements and public hearings are conducted in accordance with state law and that all required documents are **provided by the normal deadline.**



P.O. Box 649  
Marietta, GA 30061-0649  
(770) 528-8637 • Fax (770) 528-8628  
tax@cobbtax.org  
www.cobbtax.org

**Carla Jackson**  
Tax Commissioner

**Glenda Lehner**  
Tax Accounting Manager  
(770) 528-8632

June 22, 2017

Mr. Chris Ragsdale  
Cobb County Board of Education  
P. O. Box 1288  
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2017 School Digest as follows:

**NET M & O DIGEST**

Total Real Property	21,599,227,901	
Total Personal Property	1,825,339,583	
Total Motor Vehicle	583,963,950	B
Total Mobile Home	12,038,537	
Total Public Utilities	853,859,670	
Total Timber 100% Value	73,877	
Heavy Duty Equipment	2,281,434	
<b>NET TOTAL</b>	<b>24,876,784,952</b>	<b>A</b>

Sincerely Yours,

Carla Jackson  
Tax Commissioner  
cc: Brad Johnson, Chief Financial Officer

CJ/gl

24,876,784,952 A  
583,963,950.00 B  
24,876,784,952

Acworth TAD

Calculation based on Data Downloaded as of 11-02-2017

Increment due to Acworth TAD - Digest 2017

<u>Cobb County General Fund</u>		Difference	% Change	Multiplier	Total Tax	
AMST	General Fund				Amount Owed	
Digest 2003	1,017,348.00	21,004,255.00	2064.61%	95.380227300%	\$ 148,866	\$ 141,989
Digest 2017	22,021,603.00				\$ 141,989	
					<b>Amount Due Acworth TAD \$ 141,989</b>	

<u>Cobb County Fire District Fund</u>		Difference	% Change	Multiplier	Total Tax	
AMST	Fire Fund				Amount Owed	
Digest 2003	1,017,348.00	21,004,255.00	2064.61%	95.380227300%	\$ 65,184	\$ 62,173
Digest 2017	22,021,603.00				\$ 62,173	
					<b>Amount Due Acworth TAD \$ 62,173</b>	

<u>Cobb County School District</u>		Difference	% Change	Multiplier	Total Tax	
AMST	School District				Amount Owed	
Digest 2003	1,017,348.00	21,004,255.00	2064.61%	95.380227300%	\$ 416,208	\$ 396,980
Digest 2017	22,021,603.00				\$ 396,980	
					<b>Amount Due Acworth TAD \$ 396,980</b>	

<u>City of Acworth</u>		Difference	% Change	Multiplier	Total Tax	
AMST	City				Amount Owed	
Digest 2003	1,017,348.00	21,004,255.00	2064.61%	95.380227300%	\$ 167,364	\$ 159,632
Digest 2017	22,021,603.00				\$ 159,632	
					<b>Amount Due Acworth TAD \$ 159,632</b>	

Please remit amount above on or before November 22 as a debt service payment is DUE -

Please contact me with any questions at 770-974-3152 or email at sburtz@acworth.org

Remit Payment:  
City of Acworth  
4415 Senator Russell Avenue  
Acworth, Ga 30101

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **B - Property Tax - Tag** (Ad Valorem & TAVT)

FY2019 Proposed Budget: \$38,737,840

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$44,104,324		
FY2016 Actual	\$42,419,633	(\$1,684,691)	-3.82%
FY2017 Actual	\$40,012,052	(\$2,407,581)	-5.68%

FY2018 Original Budget	\$38,841,213
FY2018 Revised Budget	\$38,841,213

**Revenue Description:** Property tax collected for registering and titling motor vehicles. Existing vehicle owners, prior to March 2013, have the option to continue to operate under the ad valorem or "birthday" tax system and pay the annual taxes with their birthday being the due date. The Title Ad Valorem Tax or TAVT was introduced in the 2013 Georgia Legislative Session. TAVT eliminates the "birthday tax" or the motor vehicle ad valorem tax for new or used vehicle purchases as of March 2013. A one-time TAVT will be collected by the county tax commissioner before a new title is issued and the vehicle is registered. Ad Valorem Vehicle Revenue is estimated to decline due to the attrition of qualifiers for this form of taxation. This decline will be offset with the increase in TAVT collected by all subsequent new/used vehicle sales. The local portion of TAVT collections increased from 45.61% to 51.58% in calendar year 2018.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$16,757,394	\$18,278,548	\$18,840,709	
July to June Collections	\$40,012,052	\$42,419,633	\$44,104,324	
% of Collections July to December	41.88%	43.09%	42.72%	42.56%

**FY2019**

FY2018 July to December Collections	\$16,488,116
Prior Year's Average Collection %	42.56%
Projected Revenue	\$38,737,840

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: C - Delinquent Property Tax**

**FY2019 Proposed Budget: \$1,424,346**

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$2,393,152		
FY2016 Actual	\$1,257,658	(\$1,135,494)	-47.45%
FY2017 Actual	\$2,326,619	\$1,068,961	85.00%
FY2018 Original Budget	\$1,596,369		
FY2018 Revised Budget	\$1,596,369		

**Revenue Description:** Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$828,835	\$733,758	\$1,348,084	
July to June Collections	\$2,326,619	\$1,257,658	\$2,393,152	
% of Collections July to December	35.62%	58.34%	56.33%	50.10%

**FY2019**

FY2018 July to December Collections	\$713,550
Prior Year's Average Collection %	50.10%
Projected Revenue	\$1,424,346



**FY2019 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: D - Intangible Tax**

**FY2019 Proposed Budget: \$10,164,080**

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$8,890,181		
FY2016 Actual	\$9,829,384	\$939,203	10.56%
FY2017 Actual	\$10,506,990	\$677,606	6.89%

FY2018 Original Budget	\$10,641,859
FY2018 Revised Budget	\$10,641,859

**Revenue Description:** Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. The tax for recording the notes is at the rate of \$1.50 for each \$500, or fractional part of the face amount of the note. The maximum amount of the recording tax on any single note is \$25,000.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$4,663,972	\$4,144,315	\$3,567,260	
July to June Collections	\$10,506,990	\$9,829,384	\$8,890,181	
% of Collections July to December	44.39%	42.16%	40.13%	42.23%

**FY2019**

FY2018 July to December Collections	\$4,291,952
Prior Year's Average Collection %	42.23%
Projected Revenue	\$10,164,080

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **E - Real Estate Transfer Tax**

FY2019 Proposed Budget: \$4,575,332

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$3,483,029		
FY2016 Actual	\$4,135,956	\$652,927	18.75%
FY2017 Actual	\$4,138,637	\$2,681	0.06%

FY2018 Original Budget	\$3,831,413
FY2018 Revised Budget	\$3,831,413

**Revenue Description:** Tax imposed on the transfer of real estate in Cobb County.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$1,741,505	\$1,637,157	\$1,642,816	
July to June Collections	\$4,138,637	\$4,135,956	\$3,483,029	
% of Collections July to December	42.08%	39.58%	47.17%	42.94%

**FY2019**

FY2018 July to December Collections	\$1,964,800
Prior Year's Average Collection %	42.94%
Projected Revenue	\$4,575,332

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **F - Alcoholic Beverage Tax**

FY2019 Proposed Budget: \$1,250,024

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$1,159,319		
FY2016 Actual	\$1,209,913	\$50,594	4.36%
FY2017 Actual	\$1,309,990	\$100,077	8.27%
FY2018 Original Budget	\$1,340,200		
FY2018 Revised Budget	\$1,340,200		

**Revenue Description:** Taxes collected on all alcoholic beverages sold in Cobb County.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$523,750	\$480,154	\$450,425	
July to June Collections	\$1,309,990	\$1,209,913	\$1,159,319	
% of Collections July to December	39.98%	39.69%	38.85%	39.51%

**FY2019**

FY2018 July to December Collections	\$493,843
Prior Year's Average Collection %	39.51%
Projected Revenue	\$1,250,024

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **G - Liquor by the Drink Tax**

FY2019 Proposed Budget: \$810,005

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$522,683		
FY2016 Actual	\$567,014	\$44,331	8.48%
FY2017 Actual	\$533,869	(\$33,145)	-5.85%
FY2018 Original Budget	\$474,695		
FY2018 Revised Budget	\$474,695		

**Revenue Description:** Taxes collected on all liquor by the drink sold in Cobb County.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$188,438	\$229,699	\$201,003	
July to June Collections	\$533,869	\$567,014	\$522,683	
% of Collections July to December	35.30%	40.51%	38.46%	38.09%

**FY2019**

FY2018 July to December Collections	\$308,531
Prior Year's Average Collection %	38.09%
Projected Revenue	\$810,005

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **H - Tuition**

FY2019 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$2,520		
FY2016 Actual	\$500	(\$2,020)	-80.16%
FY2017 Actual	\$500	\$0	0.00%
FY2018 Original Budget	\$345		
FY2018 Revised Budget	\$345		

**Revenue Description:** Staff development fees for non-employees enrolled in CCSD staff development classes.

**Calculations:** FY2019 revenue is \$0. Prior 3 year revenues received have been immaterial. Based on the small dollar amount, no budget is anticipated for FY2019.

**FY2019**

FY2018 July to December Collections	\$0
Projected Revenue	\$0

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: I - Interest on Delinquent Taxes**

**FY2019 Proposed Budget: \$714,402**

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$845,381		
FY2016 Actual	\$645,253	(\$200,128)	-23.67%
FY2017 Actual	\$562,552	(\$82,701)	-12.82%
FY2018 Original Budget	\$231,383		
FY2018 Revised Budget	\$231,383		

**Revenue Description:** Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$98,276	\$350,602	\$338,395	
July to June Collections	\$562,552	\$645,253	\$845,381	
% of Collections July to December	17.47%	54.34%	40.03%	37.28%

**FY2019**

FY2018 July to December Collections	\$266,329
Prior Year's Average Collection %	37.28%
Projected Revenue	\$714,402

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **J - Interest Income**

FY2019 Proposed Budget: \$2,411,513

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$448,527		
FY2016 Actual	\$543,249	\$94,722	21.12%
FY2017 Actual	\$1,099,515	\$556,266	102.40%
FY2018 Original Budget	\$1,045,015		
FY2018 Revised Budget	\$1,045,015		

**Revenue Description:** Funds collected as general fund interest on all school investments.

**Calculations:** Projected average interest on CCSD investments: 1.18%

Apply this interest rate to FY2018 actual and projected average monthly balances: \$2,411,513

Average Monthly Balances and Interest Rates FY2018 Estimates - General Fund

<u>Month</u>	<u>Average Monthly Balance(2)</u>	<u>Interest Earned (3)</u>	<u>Average Interest Rate (4)</u>
7/31/2017	\$ 104,437,500	\$ 88,524	1.00%
8/31/2017	\$ 72,138,419	\$ 65,063	1.06%
9/30/2017	\$ 59,332,397	\$ 52,000	1.07%
10/31/2017	\$ 181,936,823	\$ 171,445	1.11%
11/30/2017	\$ 340,898,259	\$ 309,809	1.11%
12/31/2017	\$ 337,972,085	\$ 330,529	1.15%
1/31/2018	\$ 311,141,571	\$ 330,470	1.25%
2/28/2018	\$ 273,141,571	\$ 261,917	1.25%
3/31/2018	\$ 241,141,571	\$ 256,006	1.25%
4/30/2018	\$ 219,141,571	\$ 225,145	1.25%
5/31/2018	\$ 173,141,571	\$ 183,815	1.25%
6/30/2018	\$ 133,141,571	\$ 136,789	1.25%
<b>Total</b>	<b>\$ 203,963,742</b>	<b>\$ 2,411,513</b>	<b>1.18%</b>

(1) The February through June Average Daily Balance, Interest Earned, and Average Interest Rates are projections.

(2) The Average Monthly Balance includes the General Fund average monthly investment balances.

(3) The Interest Earned is interest earned per the General Fund investments. The District does not earn interest on daily operating balances. An earnings credit is received on daily balances to offset fees.

(4) The Average Rate of Interest is calculated by dividing the interest earned by the average daily balance divided by the number of days in the month multiplied by the number of days in the year. The total interest rate is slightly higher due as the actual interest rate earned from July to January was marginally higher.



FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **K - Half Time Exhibition**

FY2019 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$9,620		
FY2016 Actual	\$11,298	\$1,678	17.44%
FY2017 Actual	\$10,930	(\$368)	-3.26%
FY2018 Original Budget	\$10,930		
FY2018 Revised Budget	\$10,930		

**Revenue Description:** Gate receipts from annual marching band exhibition have been moved to a donations account in FY2019. This revenue will be recorded in the Other Funds Budget.

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **L - Local Revenue - Cell Tower**

FY2019 Proposed Budget: \$1,621,009

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$1,313,803		
FY2016 Actual	\$607,261	(\$706,542)	-53.78%
FY2017 Actual	\$394,699	(\$212,562)	-35.00%
FY2018 Original Budget	\$1,858,843		
FY2018 Revised Budget	\$1,858,843		

**Revenue Description:** Revenue from cell tower contracts (schools receive 60% - Central Office/Leadership Division receives 40%).

**Calculations:** FY2019 estimate based on current contracts. See attached schedule.

**Cobb County School District  
Cell Tower - Projected Collections by Year**

<u>School</u>	<u>Vendor</u>	<u>FY 2019</u>
Allatoona	Crown Castle	\$150,000.00
	Collocator-Verizon	\$11,671.00
Chalker	Collocator - (1) Nextel, (2) Cingular, (3) Clear Wireless, (4) T-Mobile	\$19,200.00
Eastside	Collocator - AT&T	\$16,200.00
Floyd Middle	SBA	\$150,000.00
Floyd Middle	Collocator	\$9,600.00
Ford	SBA Tower/AT&T	\$74,750.00
Ford	Collocator - (1) Verizon, (2) Powertel, (3) Sprint, (4) Bellsouth	\$19,200.00
Garrison Mill	Comcast	\$9,000.00
Harrison	Crown Castle/T-Mobile	\$107,364.00
Harrison	Crown Castle	\$88,044.00
Lassiter	SBA Tower	\$74,750.00
Lassiter	Collocator - (1) AT&T, (2) Verizon, (3) Metro PCS	\$11,400.00
McClure	Collocator - New Cingular Wireless	\$102,198.00
Mabry	Crown Castle	\$150,000.00
Mabry	Collocator - Verizon	\$71,673.00
Murdock	SBA Tower/AT&T	\$74,750.00
Murdock	Collocator - (1) Bellsouth, (2) Nextel	\$9,600.00
North Cobb	SBA	\$150,000.00
North Cobb	Additional Ground Space	\$5,400.00
North Cobb	Collocator - Cingular	\$12,366.00
Russell	SBA	\$74,750.00
Russell	Collocator - Sprint	\$12,000.00
South Cobb	Collocator - T Mobile	\$12,000.00
Sprayberry	Collocator - (1) Southern Communications, (2) Verizon	\$9,600.00
Still	Comcast	\$45,493.00
Walton	SBA	\$150,000.00
<b>Total Due</b>		<b>\$1,621,009.00</b>

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **M - Local Revenue - Other**

FY2019 Proposed Budget: \$3,087,030

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$1,384,618		
FY2016 Actual	\$848,003	(\$536,615)	-38.76%
FY2017 Actual	\$1,148,820	\$300,817	35.47%
FY2018 Original Budget	\$1,126,293		
FY2018 Revised Budget	\$1,126,293		

**Revenue Description:** Miscellaneous revenue associated with the general fund. Revenue examples include copies, ID badges, transcripts, etc.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$477,886	\$365,291	\$350,511	
July to June Collections	\$1,148,820	\$848,003	\$1,384,618	
% of Collections July to December	41.60%	43.08%	25.31%	36.66%

**FY2019**

FY2018 July to December Collections	\$1,131,808
Prior Year's Average Collection %	36.66%
Projected Revenue	\$3,087,030

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **N - Reimbursement for Damages**

FY2019 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$616		
FY2016 Actual	\$659	\$43	6.98%
FY2017 Actual	\$396	(\$263)	-39.91%
FY2018 Original Budget	\$0		
FY2018 Revised Budget	\$0		

**Revenue Description:** Reimbursement revenue received from students for damages to school district property.

**Calculations:** Per the FY2008 Budget Administrators Committee, the FY2019 Budget is \$0. It was decided to allow schools to collect and keep this revenue as a collection incentive.

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: O - Sale of Assets**

**FY2019 Proposed Budget: \$696,551**

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$293,579		
FY2016 Actual	\$833,452	\$539,873	183.89%
FY2017 Actual	\$4,755,910	\$3,922,458	470.63%
FY2018 Original Budget	\$994,494		
FY2018 Revised Budget	\$994,494		

**Revenue Description:** Revenue received from the sale of school assets.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$284,591	\$187,627	\$60,755	
July to June Collections	\$4,755,910	\$833,452	\$293,579	
% of Collections July to December	5.98%	22.51%	20.69%	16.39%

**FY2019**

FY2018 July to December Collections	\$114,188
Prior Year's Average Collection %	16.39%
Projected Revenue	\$696,551

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **P - Leased Property**

FY2019 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$39,150		
FY2016 Actual	\$39,400	\$250	0.64%
FY2017 Actual	\$43,000	\$3,600	9.14%
FY2018 Original Budget	\$43,000		
FY2018 Revised Budget	\$43,000		

**Revenue Description:** Revenue from property leased by the school district.

**Calculations:** FY2019 - Lease Revenue - Rose Garden \$43,000

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **Q - Transfer from Other Funds**

FY2019 Proposed Budget: \$122,881

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$124,737		
FY2016 Actual	\$519,716	\$394,979	316.65%
FY2017 Actual	\$122,881	(\$396,835)	-76.36%
FY2018 Original Budget	\$122,881		
FY2018 Revised Budget	\$122,881		

**Revenue Description:** Facility Use - The Facility Use Fund/Program manages the rental of school district facilities to various community groups. This miscellaneous revenue item was established in FY2006 to recognize the increase in fees associated with this program.

**Calculations:** Facility Use \$122,881



FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **R - Miscellaneous State Grants**

FY2019 Proposed Budget: \$6,339,714

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$6,119,820		
FY2016 Actual	\$5,957,930	(\$161,890)	-2.65%
FY2017 Actual	\$5,762,376	(\$195,554)	-3.28%
FY2018 Original Budget	\$5,727,725		
FY2018 Revised Budget	\$5,727,725		

**Revenue Description:** The FY2019 Grants are based on the FY2018 Grant Revised Budgets.

**Calculations:**

	<u>FY2018</u>	<u>FY2019</u>	<u>Difference</u>
Vocational Ed-Supervision	\$53,223	\$52,389	(\$834)
Instruct/Innov. Extended Year Grant	\$2,792	\$2,915	\$123
Vocational - Apprenticeship	\$35,926	\$36,066	\$140
Vocational - Extended Day	\$99,420	\$73,056	(\$26,364)
Construction Bond	\$228,000	\$228,000	\$0
Construction Bond/HB751-New/Mod. Labs	\$0	\$996,000	\$996,000
Grant for Residential & Reintegration Services	\$161,848	\$116,562	(\$45,286)
Special Ed - State Preschool	\$3,086,618	\$2,922,235	(\$164,383)
Devereux	\$759,493	\$602,690	(\$156,803)
GA Teacher of the Year	\$507	\$507	\$0
HB280 Math & Science Supplements	<u>\$1,299,898</u>	<u>\$1,309,294</u>	<u>\$9,396</u>
<b>Total</b>	\$5,727,725	<b>\$6,339,714</b>	\$611,989

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **S - State of Georgia QBE**

FY2019 Proposed Budget: \$537,173,102

**Revenue Description:** The State of Georgia uses a funding formula called the Quality Basic Education Act. 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 = QBE

**Calculations:**

	FY2018		FY2019
<b><u>QBE Earnings Estimates:</u></b>	<b><u>Original Budget</u></b>	<b><u>Change</u></b>	<b><u>Proposed Budget</u></b>
QBE Earnings	\$667,633,258	\$17,245,513	\$684,878,771
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$5,168,337	\$112,498	\$5,280,835
Nurses	\$2,292,242	\$36,146	\$2,328,388
Military Counselors	\$40,468	\$0	\$40,468
Five Mill Local Fair Share	(\$144,570,519)	(\$10,784,841)	(\$155,355,360)
Equalization	\$0	\$0	\$0
State Austerity Reductions	<u>(\$10,388,627)</u>	<u>\$10,388,627</u>	<u>\$0</u>
<b>Total QBE Funding</b>	\$520,175,159	\$16,997,943	<b>\$537,173,102</b>

# FY2019 BUDGET DEVELOPMENT REVENUE



Revenue Type: **T - Indirect Cost**

FY2019 Proposed Budget: \$3,554,432

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$3,302,199		
FY2016 Actual	\$3,057,554	(\$244,645)	-7.41%
FY2017 Actual	\$3,277,270	\$219,716	7.19%

FY2018 Original Budget	\$3,068,357
FY2018 Revised Budget	\$3,068,357

**Revenue Description:** An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the GA DOE. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.

**Calculations:**

	<b>Revised FY18</b>	<b>Estimated FY19</b>
Calculated based on restricted rate:	<b><u>2.07% Rate</u></b>	<b><u>2.33% Rate</u></b>
Title I	\$452,921	\$490,792
Title II	\$31,205	\$55,370
Special Ed Federal Preschool	\$9,743	\$10,950
Special Ed VI-B Flow Through	\$396,694	\$448,394
Homeless	\$1,396	\$1,646
Success for All Elements 1, 2 & 3	\$0	\$0
Success for All Elements 4 & 5	\$0	\$0
21st Century Learning	\$10,459	\$17,221
Career Tech Improvement Grant	\$14,369	\$16,325
Kickstart Cobb	\$7,632	\$0
GNETS State Grant 1% Only	\$51,258	\$53,326
Calculated based on unrestricted rate:	<b><u>7.94% Rate</u></b>	<b><u>8.28% Rate</u></b>
Food Service	<b><u>\$2,401,680</u></b>	<b><u>\$2,460,408</u></b>
<b>Total</b>	<b>\$3,334,750</b>	<b>\$3,554,432</b>

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **U - Federal Reimbursement - ROTC**

FY2019 Proposed Budget: \$1,064,794

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$848,934		
FY2016 Actual	\$1,046,451	\$197,517	23.27%
FY2017 Actual	\$1,213,748	\$167,297	15.99%
FY2018 Original Budget	\$1,063,612		
FY2018 Revised Budget	\$1,063,612		

**Revenue Description:** Federal revenue for ROTC instructor salary reimbursement.

**Calculations:** See attached spreadsheet. Calculations per current ROTC Federal reimbursements.

JROTC Salaries

School	Branch	Current Step	Current Monthly MIP Amount	CCSD Annual Supplement Amount (Based on current step)	Base Salary	Drill Team Supplement	Annual Salary	Federal Reimbursement 50% MIP Annual Amount (Column D*12)
South Cobb	Army	22	7,797.33	9,444.46	103,012.42	3,029.73	106,042.15	46,783.98
Campbell	Army	20	6,240.60	8,504.54	83,391.74	3,029.73	86,421.47	37,443.60
Kennesaw Mtn	Navy	14	7,079.64	7,455.83	92,411.51	3,029.73	95,441.24	42,477.84
Osborne	Army	1	4,886.49	4,250.65	62,888.53	3,029.73	65,918.26	29,318.94
Lassiter	Navy	12	5,489.04	7,210.35	73,078.83	3,029.73	76,108.56	32,934.24
North Cobb	Navy	4	5,212.24	6,240.32	68,787.20	3,029.73	71,816.93	31,273.44
Sprayberry	Navy	2	5,092.94	5,187.35	66,302.63	3,029.73	69,332.36	30,557.64
Osborne	Army	16	5,645.43	7,581.79	75,326.95	3,029.73	78,356.68	33,872.58
South Cobb	Army	5	5,554.60	6,355.56	73,010.76	3,029.73	76,040.49	33,327.60
McEachern	Navy	6	5,255.49	6,483.61	69,549.49	3,029.73	72,579.22	31,532.94
Hillgrove	Navy	9	5,488.49	6,845.36	72,707.24	3,029.73	75,736.97	32,930.94
McEachern	Navy	6	7,902.59	6,483.61	101,314.69	3,029.73	104,344.42	47,415.54
Hillgrove	Navy	9	5,906.99	6,845.36	77,729.24	3,029.73	80,758.97	35,441.94
Campbell	Army	4	7,668.33	6,240.32	98,260.28	3,029.73	101,290.01	46,009.98
Allatoona	Navy	1	7,106.59	4,250.65	89,529.73	3,029.73	92,559.46	42,639.54
Pebblebrook	Army	19	6,319.33	8,504.54	84,336.50	3,029.73	87,366.23	37,915.98
Wheeler	Air Force	21	5,587.39	9,444.46	76,493.14	3,029.73	79,522.87	33,524.34
Allatoona	Navy	9	5,971.04	6,845.36	78,497.84	3,029.73	81,527.57	35,826.24
Lassiter	Navy	2	7,994.79	5,187.35	101,124.83	3,029.73	104,154.56	47,968.74
Kennesaw Mtn	Navy	1	5,867.59	4,250.65	74,661.73	3,029.73	77,691.46	35,205.54
Campbell	Army	6	5,650.29	6,483.61	74,287.09	3,029.73	77,316.82	33,901.74
Pebblebrook	Army	3	5,254.30	6,116.54	69,168.14	3,029.73	72,197.87	31,525.80
North Cobb	Navy	11	5,311.59	7,086.57	70,825.65	3,029.73	73,855.38	31,869.54
South Cobb	Army	20	5,728.29	8,504.54	77,244.02	3,029.73	80,273.75	34,369.74
South Cobb	Army	13	5,466.29	7,338.52	72,934.00	3,029.73	75,963.73	32,797.74
Osborne	Army	16	5,576.20	7,581.79	74,496.19	3,029.73	77,525.92	33,457.20
Pebblebrook	Army	11	6,081.49	7,086.57	80,064.45	3,029.73	83,094.18	36,488.94
Sprayberry	Navy	9	6,866.69	6,845.36	89,245.64	3,029.73	92,275.37	41,200.14
Wheeler	Air Force	20	7,463.63	8,504.54	98,068.10	3,029.73	101,097.83	44,781.78
							\$2,416,610.73	\$1,064,794.20

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **V - Federal Reimbursement - MedACE**

FY2019 Proposed Budget: \$1,059,795

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$1,189,001		
FY2016 Actual	\$983,031	(\$205,970)	-17.32%
FY2017 Actual	\$1,007,352	\$24,321	2.47%
FY2018 Original Budget	\$967,238		
FY2018 Revised Budget	\$967,238		

**Revenue Description:** The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services. The program was discontinued in FY2008, but started again in FY2012.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$0	\$235,356	\$436,899	
July to June Collections	\$1,007,352	\$983,031	\$1,189,001	
% of Collections July to December	0.00%	23.94%	36.75%	20.23%

**FY2019**

FY2018 July to December Collections	\$459,885
Prior Year's Average Collection %	20.23%
Projected Revenue	\$1,059,795

**FY2019 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: **W - Federal Reimbursement - Medicaid**

FY2019 Proposed Budget: \$644,630

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$461,879		
FY2016 Actual	\$1,260,384	\$798,504	172.88%
FY2017 Actual	\$211,625	(\$1,048,759)	-83.21%

FY2018 Original Budget	\$653,591
FY2018 Revised Budget	\$653,591

**Revenue Description:** The Medicaid program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.

**Calculations:** FY2019 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2018) to determine the projected FY2019 revenue.

	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>Average</u>
July to December Collections	\$84,294	\$525,062	\$957,215	
July to June Collections	\$211,625	\$1,260,384	\$461,880	
% of Collections July to December	39.83%	41.66%	207.24%	96.24%

**FY2019**

FY2018 July to December Collections	\$697,459
Prior Year's Average Collection %	96.24%
Projected Revenue	\$644,630

FY2019 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: **X - Flood Control**

FY2019 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$21,167		
FY2016 Actual	\$20,562	(\$605)	-2.86%
FY2017 Actual	\$0	(\$20,562)	-100.00%
FY2018 Original Budget	\$0		
FY2018 Revised Budget	\$0		

**Revenue Description:** Funding transferred from the Office of Treasury and Fiscal Services. The amount was paid by the United States Government for the flood control lands situated in the county for the federal fiscal year ending September 30, 2008. These funds represent CCSD's portion of the payment of 75 percent of receipts deposited from the leasing of lands acquired for flood control, navigation, allied purposed pursuant of 33 USC 701c3.



# FY2019 BUDGET DEVELOPMENT REVENUE



Revenue Type: **Y - E-Rate**

FY2019 Proposed Budget: \$0

		<u>Change</u>	<u>% Change</u>
FY2015 Actual	\$791,536		
FY2016 Actual	\$908,606	\$117,070	14.79%
FY2017 Actual	\$272,267	(\$636,339)	-70.03%
FY2018 Original Budget	\$0		
FY2018 Revised Budget	\$0		

**Revenue Description:** The Schools and Libraries Universal Service Support Program, commonly known as the E-rate program, helps schools and libraries obtain affordable telecommunications services, broadband internet access and internal network connections. Funding may be requested under five categories of service: telecommunications, telecommunications services, internet access, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and whether the school or library is located in an urban or rural area. The discounts range from 20 percent to 90 percent of the costs of eligible services. Most E-rate funding will be received in the form of a discount in FY2019.

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FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 1 - FY2018 General Fund Expenditure  
Budget Adjustments

FY2019 Proposed Budget: **\$9,817,560**

Expenditure Description:

FY2018 Board approved General Fund expenditure adjustments:

Purchase of 580 Fairground Street Property <i>(approved 11/15/17)</i>	\$4,213,000
Architect Appointments for Campbell High addition/modifications, Pebblebrook High addition/modifications, King Springs Elementary replacement, and Instructional Support Center addition/modifications <i>(approved 11/15/17)</i>	<u>\$5,604,560</u>
<b>Total</b>	<b>\$9,817,560</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 2 - FY2018 One-Time Expenditures

FY2019 Proposed Budget: (\$18,012,560)

Expenditure Description:

FY2018 Board approved one-time expenditures which are off set by one-time revenue received:

Purchase of 580 Fairground Street Property <i>(approved 11/15/17)</i>	(\$4,213,000)
Architect Appointments for Campbell High addition/modifications, Pebblebrook High addition/modifications, King Springs Elementary replacement, and Instructional Support Center addition/modifications <i>(approved 11/15/17)</i>	(\$5,604,560)
1.1% Bonus for All Employees <i>(approved 6/14/17)</i>	<u>(\$8,195,000)</u>
<b>Total</b>	<b>(\$18,012,560)</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 3 - New School Costs

FY2019 Proposed Budget: \$192,469

Expenditure Description:

Double supply allotment; additional workdays for Certified/Classified staff; and additional custodial support for East Cobb Middle and Brumby Elementary.

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 4 - Salary/Benefit Changes

FY2019 Proposed Budget: **\$40,600,000**

Expenditure Description:

FY2019 Positions - See attached Position Overview

FY2019 Salary Step for Eligible Employees \$12,000,000

Increase in Employer TRS Portion *(from 16.81% to 20.90%)* \$25,000,000

Increase in Non-Certified Health Insurance *(annualize expenditure from FY2018 increase)* \$3,600,000

Total \$40,600,000



Cobb County School District  
 FY2019 Budget Development  
 General Fund Position Summary  
 April 19, 2018

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		Column I	Column J	Column K	Column L	Column L	Column M
	FY2014	FY2015	FY2016	FY2017	FY2018 Adjustments					FY2019 Budget Planning					
	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Original Budget	Board Approval Local Schools	Board Approval Central Office	Transfers Central Office	Explanation of Changes	FY2018 Revised Budget	FY2019 Allotment Projection & Adjustments	Cobb Horizon High School	PLC & Oakwood Program	School and School Support	Proposed FY2019 Budget
<b>CENTRAL OFFICE SUPPORT</b>															
76 Division 1 - Superintendent	18.50	23.00	25.50	28.50	28.50		2.50		(j) Communication & Events Dept. re-org. Board approved 2/15/18	31.00					31.00
77 Division 2 - Operations - Operation Support	46.25	47.25	52.25	49.25	49.25		(1.00)		(h) Phase out 1.0 vacant position Supervisor-HR & Operation. Board approved 8/24/17	48.25					48.25
78 Division 2 - Operations - Human Resources	41.00	44.00	43.00	45.10	45.10					45.10					45.10
79 Division 3 - Technology	51.00	54.00	59.00	61.00	61.00					61.00					61.00
80 Division 4 - Academics - Teaching & Learning	73.57	56.98	59.48	58.48	58.48		1.00		(g) add 1.0 Compliance Officer at Academic Div. Board approved 8/9/17 (k) 1.0 Executive Secretary move from Accountability to Academics Division	60.48					60.48
81 Division 4 - Academics - Special Student Services	29.50	29.50	16.50	17.00	17.00	1.00			(a) add 1.0 Supervisor - Positive School Climate, Support and Services Dept. Board approved 5/10/17 (e) add 1.0 Supervisor - IDEA Compliance and FAPE, Support and Services. Board approved 7/20/17 (f) Eliminated 1.0 vacant Clerk position in Support and Services for OT/PT upgrade budget	18.00					18.00
82 Division 5 - Accountability & Research	-	25.14	32.45	28.45	28.45				(d) move from Title III grant to GF 0.25 Manager pos by converting 0.4 clerk vacant pos (k) 1.0 Executive Secretary move from Accountability to Academics Division	27.30					27.30
83 Division 5 - Leadership	16.17	16.50	17.50	17.00	17.00		1.00		(b) add 1.0 AVID Coordinator in Leadership. Board approved 6/14/17	18.00					18.00
84 Division 6 - Financial Services	45.70	46.70	52.70	51.70	51.70		1.00		(i) add 1.0 Team Lead - AP & Capital Projects at Financial Services Div. Board approved 10/26/17	52.70					52.70
	321.69	343.07	358.38	356.48	356.48	1.00	4.50	(0.15)		361.83	-	-	-	-	361.83
<b>GRAND TOTAL - General Fund Positions</b>	<b>11,619.25</b>	<b>11,988.63</b>	<b>12,233.37</b>	<b>12,332.97</b>	<b>12,363.97</b>	<b>2.00</b>	<b>4.50</b>	<b>(0.15)</b>		<b>12,370.32</b>	<b>-</b>	<b>25.88</b>	<b>(12.88)</b>	<b>26.00</b>	<b>39.00 12,409.32</b>
<b>Student / Teacher Ratios</b>															
Kindergarten	24.0	23.0	23.0	23.0	23.0	Revision in FY2018				23.0					23.0
Grades 1-3	25.0	24.0	24.0	24.0	24.0	1.00			(a) add 1.0 Supervisor - Positive School Climate (PBIS), Support and Services. Board approved 5/10/17	24.0					24.0
Grades 4-5	32.0	30.0	30.0	30.0	30.0	1.00			(b) add 1.0 AVID Coordinator in Leadership. Board approved 6/14/17	30.0					30.0
Grades 6-8	32.0	31.0	31.0	31.0	31.0	1.00			(c) add 1.0 Lieutenant in Police Dept. Board approved 6/14/17	31.0					31.0
Grades 9-12	34.0	33.0	33.0	33.0	33.0	(0.15)			(d) move from Title III grant to GF 0.25 Manager pos by converting 0.4 Clerk vacant pos	33.0					33.0
						1.00			(e) add 1.0 Supervisor - IDEA Compliance and FAPE, Support and Services. Board approved 7/20/17						
						(1.00)			(f) Eliminated 1.0 vacant Clerk position in Teaching Learning-Support and Services for OT/PT upgrade budget						
						1.00			(g) add 1.0 Compliance Officer at Academic Div. Board approved 8/9/17						
						(1.00)			(h) Phase out 1.0 vacant position Supervisor-HR & Operation. Board approved 8/24/17						
						1.00			(i) add 1.0 Team Lead - AP & Capital Projects at Financial Services Div. Board approved 10/26/17						
						2.50			(j) Communication & Events Dept. re-org. Board approved 2/15/18						
						0.00			(k) 1.0 Executive Secretary move from Accountability to Academics Division	7,752					7,752
										24,235					24,235
										17,247					17,247
										25,712					25,712
										35,063					35,063
										110,009					110,009
<b>Regular Education</b>															
Kindergarten	7,781	8,129	7,979	8,118	8,118										
Grades 1-3	23,684	24,116	24,889	25,944	25,944										
Grades 4-5	15,942	16,338	16,719	17,215	17,215										
Grades 6-8	24,311	24,650	24,971	25,553	25,553										
Grades 9-12	32,675	33,336	34,272	35,042	35,042	6.35									
Total	104,393	106,569	108,830	111,872	111,872										

Student projections do not include data for the Charter Schools



FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **5 - Salary/Position Adjustments**

FY2019 Proposed Budget: **\$2,178,716**

Expenditure Description:

Additional Instructional Positions <i>(19.0 positions x approximately \$90,000)</i>	\$1,695,716
Upgrade Middle and High School Bookkeepers <i>Middle School Bookkeepers from Rank III to V High School Bookkeepers from Rank IV to Rank VII Note: Recurring Pcard revenue generated by Financial Services will provide the recurring revenue source for this upgrade.</i>	\$133,000
Cobb Horizon High School	\$0
Custodians for Additional Square Footage at Campbell High, South Cobb High, North Cobb High and 560 Glover Street <i>(7.0 positions x \$50,000)</i>	<u>\$350,000</u>
<b>Total</b>	<b>\$2,178,716</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **6 - Miscellaneous Expenditure  
Adjustments**

FY2019 Proposed Budget: **(\$526,815)**

Expenditure Description:

Transfers to Other Funds	\$215,839
Expenditure Adjustment for Cell Towers	(\$237,834)
Expenditure Adjustment for Charter School	(\$1,152,765)
Expenditure Adjustment for Utilities	(\$47,640)
Expenditure Adjustment for MedACE	\$92,557
Expenditure Adjustment for Medicaid	(\$8,961)
Expenditure Adjustment for Miscellaneous Grants	<u>\$611,989</u>
Total	(\$526,815)

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **Transfers to Other Funds**

FY2019 Proposed Budget: **\$215,839**

Expenditure Description:

Transfer funding from the General Fund to Other Funds as described below:

	<u>FY2018</u>	<u>FY2019</u>	<u>Difference</u>
<b>Public Safety</b> <i>Parking decals sold to students to pay for campus police officers.</i>	\$948,841	\$954,881	\$6,040
<b>Adult High School</b> <i>Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work toward high school completion.</i>	\$269,536	\$279,335	\$9,799
<b>County Wide Building</b> <i>Expenditures include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.</i>	\$500,000	\$700,000	\$200,000
<b>HR-Self Insurance</b> <i>CCSD has elected to self-insure in certain areas of liability.</i>	\$372,817	\$372,817	\$0
<b>Purchasing/Warehouse</b> <i>Accounts for the system-wide Purchasing &amp; Warehouse functions.</i>	<u>\$893,316</u>	<u>\$893,316</u>	<u>\$0</u>
<b>Totals</b>	\$2,984,510	\$3,200,349	<b>\$215,839</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **Expenditure Adjustment for Cell Towers**

FY2019 Proposed Budget: **(\$237,834)**

**Expenditure Description:**

FY2019 adjustment based on Cell Tower Schedule.

FY2019 Original Budget	\$1,621,009
FY2018 Original Budget	<u>(\$1,858,843)</u>
<b>Difference - Adjustment to FY2019 Budget</b>	<b>(\$237,834)</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **Expenditure Adjustment for  
Charter School**

FY2019 Proposed Budget: **(\$1,152,765)**

**Expenditure Description:**

Decrease funding to Kennesaw Charter School based on FY2018 FTE counts and proposed QBE funding for FY2019.

	<u>FY2018 Original Budget</u>	<u>FY2019 Proposed Budget</u>	<u>Difference</u>
Kennesaw Charter <i>FTE Basis</i>	\$6,441,442 <i>836</i>	\$5,288,677 <i>589</i>	<b>(\$1,152,765)</b> <b><i>(247)</i></b>

**FY2019 BUDGET DEVELOPMENT  
EXPENDITURES**



Expenditure Type: **Expenditure Adjustment for Utilities**

FY2019 Proposed Budget: **(\$47,640)**

Expenditure Description:

	<u>FY2018</u>	<u>FY2019</u>	<u>Difference</u>
Water & Sewer .	\$2,630,008	\$2,630,008	\$0
Natural Gas	\$2,062,445	\$1,562,445	(\$500,000)
Electricity	\$18,787,340	\$16,187,340	(\$2,600,000)
Fuel	\$4,881,223	\$3,761,773	(\$1,119,450)
Phone	\$3,043,561	\$3,578,332	\$534,771
E-rate	(\$2,646,227)	\$0	\$2,646,227

*The schools and libraries universal service support program, commonly known as the E-rate program, helps schools and libraries to obtain affordable telecommunications services, broadband Internet access and internal network connections. Funding may be requested under five categories of service: telecommunications, telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and whether the school or library is located in an urban or rural area. The discounts range from 20 percent to 90 percent of the costs of eligible services. E-rate will provide reduced funding for voice service in FY2015 and continue phasing out funding for voice services until it is eliminated. E-Rate was previously budgeted as a revenue line, but will now be received as credits to bills/invoices.*

<b>Salaries</b>	<u>\$0</u>	<u>\$990,812</u>	<u>\$990,812</u>
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*Redirect utility funds per expenditure experience.*

<b>Total</b>			<b>(\$47,640)</b>
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FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **Expenditure Adjustment for MedACE**

FY2019 Proposed Budget: **\$92,557**

Expenditure Description:

FY2019 adjustment based on projected Federal MedACE revenue.

FY2019 Original Budget	\$1,059,795
FY2018 Original Budget	<u>(\$967,238)</u>
<b>Difference - Adjustment to FY2019 Budget</b>	<b>\$92,557</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **Expenditure Adjustment for Medicaid**

FY2019 Proposed Budget: **(\$8,961)**

**Expenditure Description:**

FY2019 adjustment based on projected Federal Medicaid revenue.

FY2019 Original Budget	\$644,630
FY2018 Original Budget	<u>(\$653,591)</u>
<b>Difference - Adjustment to FY2019 Budget</b>	<b>(\$8,961)</b>



FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **Expenditure Adjustment for  
Miscellaneous State Grants**

FY2019 Proposed Budget: **\$611,989**

Expenditure Description:

FY2019 Grants are based on the FY2018 Grant Revised Budgets:

<u>FY2019 Grant Estimates</u>	<u>FY2018</u>	<u>FY2019</u>	<u>Difference</u>
Vocational Ed-Supervision	\$53,223	\$52,389	(\$834)
Instruct/Innov. Extended Year Grant	\$2,792	\$2,915	\$123
Vocational - Apprenticeship	\$35,926	\$36,066	\$140
Vocational - Extended Day	\$99,420	\$73,056	(\$26,364)
Construction Bond	\$228,000	\$228,000	\$0
Construction Bond/HB751-New/Mod. Labs	\$0	\$996,000	\$996,000
Grant for Residential & Reintegration Services	\$161,848	\$116,562	(\$45,286)
Special Ed - State Preschool	\$3,086,618	\$2,922,235	(\$164,383)
Devereux	\$759,493	\$602,690	(\$156,803)
GA Teacher of the Year	\$507	\$507	\$0
HB280 Math & Science Supplements	<u>\$1,299,898</u>	<u>\$1,309,294</u>	<u>\$9,396</u>
<b>Totals</b>	<b>\$5,727,725</b>	<b>\$6,339,714</b>	<b>\$611,989</b>

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **7 - 1.1% Raise for All Permanent Employees**

FY2019 Proposed Budget: **\$9,000,000**

Expenditure Description:

Salary increase of 1.1% for all permanent employees.

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **8 - 1.1% One-Time Bonus for  
Eligible Employees**

FY2019 Proposed Budget: **\$7,800,000**

Expenditure Description:

One -time bonus of 1.1% of current salary to be paid to all eligible, non 238 day employees.  
238 day employees will decrease work year from 238 days to 236 days.

FY2019 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: **9 - Utilize Fund Balance Reserve**

FY2019 Proposed Budget: **\$7,800,000**

Expenditure Description:

Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.

<u>FY2019 Total Revenue</u>	<u>FY2019 Total Expenditures</u>	<u>Difference</u>
\$1,069,823,890	(\$1,077,623,890)	(\$7,800,000)

## Five Year Financial Forecast

Type	Category	FY2018 Board Approved Revised Budget	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Assumptions														
1 Local	Property Tax Revenue	\$ 429,585,042	\$ 454,329,410	\$ 481,589,175	\$ 510,484,525	\$ 541,113,597	\$ 573,580,412	\$ 607,995,237	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2019 Projected Digest</td> <td>6.00%</td> </tr> <tr> <td>FY2020 Projected Digest</td> <td>6.00%</td> </tr> <tr> <td>FY2021 Projected Digest</td> <td>6.00%</td> </tr> <tr> <td>FY2022 Projected Digest</td> <td>6.00%</td> </tr> <tr> <td>FY2023 Projected Digest</td> <td>6.00%</td> </tr> <tr> <td>FY2024 Projected Digest</td> <td>6.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2019 Projected Digest	6.00%	FY2020 Projected Digest	6.00%	FY2021 Projected Digest	6.00%	FY2022 Projected Digest	6.00%	FY2023 Projected Digest	6.00%	FY2024 Projected Digest	6.00%
<u>Property Digest Information</u>																							
FY2019 Projected Digest	6.00%																						
FY2020 Projected Digest	6.00%																						
FY2021 Projected Digest	6.00%																						
FY2022 Projected Digest	6.00%																						
FY2023 Projected Digest	6.00%																						
FY2024 Projected Digest	6.00%																						
2	Other Tax Revenue	\$ 56,725,749	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	Constant														
3	Other Local	\$ 5,433,184	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	Constant														
4 State	Miscellaneous State Grant	\$ 5,727,725	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	Constant														
5	QBE	\$ 520,175,159	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	Constant														
6 Federal	Indirect Cost	\$ 3,068,357	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	Constant														
7	ROTC	\$ 1,063,612	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	Constant														
8	MedAce	\$ 967,238	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	Constant														
9	Medicaid	\$ 653,591	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	Constant														
<b>10 Revenue Total</b>		<b>\$ 1,023,399,657</b>	<b>\$ 1,069,823,890</b>	<b>\$ 1,097,083,655</b>	<b>\$ 1,125,979,005</b>	<b>\$ 1,156,608,077</b>	<b>\$ 1,189,074,892</b>	<b>\$ 1,223,489,717</b>															
11 Reserve Available	Funds Reserved in Prior Year	\$ 12,992,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -															
<b>Total Funds Available</b>		<b>\$ 1,036,392,080</b>	<b>\$ 1,069,823,890</b>	<b>\$ 1,097,083,655</b>	<b>\$ 1,125,979,005</b>	<b>\$ 1,156,608,077</b>	<b>\$ 1,189,074,892</b>	<b>\$ 1,223,489,717</b>															
12 Base	FY18 Revised Budget	\$ 1,036,392,080																					
13	FY19 Proposed Budget		\$ 1,069,823,890																				
14	Prior Year Continuation Budget			\$ 1,077,623,890	\$ 1,096,823,890	\$ 1,125,823,890	\$ 1,155,823,890	\$ 1,186,823,890															
15 Salary/Benefits	Annual Step Increase			\$ 12,000,000	\$ 12,500,000	\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	Annual Step Increase for All Eligible Employees Estimated based on historical trends														
16	Increased Benefit Cost			\$ 15,000,000	\$ 16,500,000	\$ 17,000,000	\$ 17,500,000	\$ 18,000,000															
17 One-Time Bonus			\$ 7,800,000	\$ (7,800,000)																			
<b>Expenditure Total</b>		<b>\$ 1,036,392,080</b>	<b>\$ 1,077,623,890</b>	<b>\$ 1,096,823,890</b>	<b>\$ 1,125,823,890</b>	<b>\$ 1,155,823,890</b>	<b>\$ 1,186,823,890</b>	<b>\$ 1,218,823,890</b>															
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ (7,800,000)</b>	<b>\$ 259,765</b>	<b>\$ 155,115</b>	<b>\$ 784,187</b>	<b>\$ 2,251,002</b>	<b>\$ 4,665,827</b>															

**COBB COUNTY SCHOOL DISTRICT**  
**Purchases Specifically Pre-Approved By The Board**  
**Proposed for adoption with the July 1, 2018 Budget**

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Agency-Organization-Activity-Object-Reporting Category	Type of Expenditures Include But Are Not Limited To:
1	<b>Direct Instruction Items</b>	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer-related Supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Software XXXX-XXX-XXXX-XXXX-6151-XXXX, Furniture & Equip <\$1000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Computer Equip <\$1000 XXXX-XXX-XXXX-XXXX-6155-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-6421-XXXX, Media Books and Periodicals XXXX-XXX-XXXX-XXXX-6411-0XXX, Textbooks-New XXXX-XXX-XXXX-XXXX-6412-0XXX, Textbooks-Replacement XXXX-XXX-XXXX-XXXX-7301-XXXX, Furniture & Equip \$5000 and above XXXX-XXX-XXXX-XXXX-7342-XXXX, Computer Equip \$5000 and above	Materials and equipment for instruction of students such as supplies, software, furniture, equipment, musical instruments, media books and magazines, computers, computer peripherals, textbooks, student agendas; diploma covers, inserts and seals; vocational lab materials and equipment for middle and high schools; growth and replacement instructional furniture and equipment
2	<b>Instructional Support Services</b>	
	XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-5951-XXXX, Other Purchased Services XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies	Instructional-related services such as alternative education service provider, grant evaluation services, speech language pathology services, nursing services for medically fragile students, Medicaid revenue enhancement, interpreting services - sign language & ESL, influenza/pneumonia/Tdap vaccines, ambulance services, recycling surplus textbooks, state and system testing programs and materials, recycling surplus textbooks
3	<b>Operational Items</b>	
	XXXX-XXX-XXXX-XXXX-4301-XXXX, Repair and Maintenance XXXX-XXX-XXXX-XXXX-4441-XXXX, Rental XXXX-XXX-XXXX-XXXX-6101-XXXX, Custodial Supplies XXXX-XXX-XXXX-XXXX-6151-XXXX, Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6155-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-7301-XXXX, Equipment, \$5000 and above	Maintenance supplies such as HVAC air filters & supplies, building materials, door hardware, chair glides, lighting components, light bulbs, hand tools, paint, glass and acrylics, electrical supplies, plumbing supplies, irrigation system parts, sprinkler head replacements, floor covering including tile, carpet, and resilient athletic flooring, custodial equipment replacement parts and batteries, fire safety replacement equipment & parts, kitchen equipment parts, custodial supplies and liquids, custodial paper supplies, uniform rental; custodial equipment, trash compactors, 2-way radio equipment, audiometer/test scoring equipment, lawn maintenance equipment, intercom equipment
4	<b>Operational Services</b>	
	XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-4301-XXXX, Repair and Maintenance XXXX-XXX-XXXX-XXXX-5951-XXXX, Other Purchased Services XXXX-XXX-XXXX-XXXX-7102-XXXX, Land Acquisition XXXX-XXX-XXXX-XXXX-7151-XXXX, Site Improvements XXXX-XXX-XXXX-XXXX-7201-XXXX, Construction XXXX-XXX-XXXX-XXXX-7203-XXXX, Capital Outlay/Miscellaneous	Environmental services such as asbestos abatement, sewage retention analysis, grease trap cleaning, indoor environmental quality surveys, hazardous waste disposal, sanitation services, etc.; inspections and maintenance services such as pest control, elevator inspections & maintenance, fire alarm inspections, fire extinguisher/sprinkler inspections, fire hydrant inspections, 2-way radio equipment repairs, audiometer/test score equipment repairs, intercom equipment repairs, etc.; repair/Maintenance of: instructional equipment & furniture, grounds & shop equipment, kitchen equipment, custodial equipment; substitute/supplemental custodial services; Time and Materials contracts such as electrical T&M, construction T&M, roofing T&M, painting services, portable relocation and maintenance, demolition of portable classrooms, flooring installation services, athletic field maintenance, landscaping, cooling tower program, PM & repair of chillers, overhead door maintenance & repair, theater lighting & sound system PM & repair, emergency generator maintenance & repair, tree removal services, lawn equipment repair, etc.; geotechnical services, construction phase testing, land acquisition services, surveying services
5	<b>Technology Items</b>	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer-related Supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Software 0XXX-XXX-XXXX-XXXX-6122-0XXX, Recurring Software License Fees XXXX-XXX-XXXX-XXXX-6151-XXXX, Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Computer-related Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer \$1000 And \$4999 XXXX-XXX-XXXX-XXXX-7301-XXXX, Equipment >\$5000 XXXX-XXX-XXXX-XXXX-7342-XXXX, Computer-related Equipment >\$5000	Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, video surveillance systems/software, network data cabling, fiber cabling, etc.; recurring software license fees such as, Remedy, Veritas, Blackboard, student information system and gradebook, textbook inventory management, records management system, GPS/AVL tracking, time keeping, energy tracking, video surveillance, etc.

**COBB COUNTY SCHOOL DISTRICT**  
**Purchases Specifically Pre-Approved By The Board**  
**Proposed for adoption with the July 1, 2018 Budget**

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Agency-Organization-Activity-Object-Reporting Category	Type of Expenditures Include But Are Not Limited To:
6	<b>Technology Services</b>	
	XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-4321-XXXX, Repair & Maintenance, Technology XXXX-XXX-XXXX-XXXX-5301-XXXX, Telephone Expenses	Technology related contract services such as copier repairs, eRate audit, technology consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data & fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services -NIMLI/WAN/Metro, internet service
7	<b>Utilities and Fuel</b>	
	XXXX-XXX-XXXX-XXXX-4111-XXXX, Water & Sewer XXXX-XXX-XXXX-XXXX-6211-XXXX, Natural Gas XXXX-XXX-XXXX-XXXX-6221-XXXX, Electricity XXXX-XXX-XXXX-XXXX-6261-XXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel
8	<b>Transportation/Fleet Maintenance Items</b>	
	XXXX-XXX-XXXX-XXXX-6117-XXXX, Tires XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer-related Equip, \$1000 - \$4999.99	Tires, school bus digital video systems
9	<b>Transportation/Fleet Maintenance Services</b>	
	XXXX-XXX-XXXX-XXXX-4301-XXXX, Repair & Maintenance	Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store
10	<b>Food &amp; Nutrition Services Items</b>	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6116-XXXX, Support Items XXXX-XXX-XXXX-XXXX-6301-XXXX, Food XXXX-XXX-XXXX-XXXX-6155-XXXX, Equipment, \$1000- \$4999.99 XXXX-XXX-XXXX-XXXX-7301-XXXX, Equipment, \$5000 and above	Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms
11	<b>Food &amp; Nutrition Services</b>	
	XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services
12	<b>District Wide Items</b>	
	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer Supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Software XXXX-XXX-XXXX-XXXX-6151-XXXX, Furniture & Equip <\$1000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Computer Equip <\$1000 XXXX-XXX-XXXX-XXXX-6155-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-6165-XXXX, Computer-related Equip, \$1000 - \$4999.99 XXXX-XXX-XXXX-XXXX-7301-XXXX, Furniture & Equip, \$5000 and above XXXX-XXX-XXXX-XXXX-7342-XXXX, Computer-related Equip, \$5000 and above	Office supplies, copy paper, copier & duplicator supplies, whiteboards (dry erase) & corkboards, printer cartridges, packing supplies; administrative furniture and equipment, computers and computer peripherals; growth and replacement administrative furniture and equipment
13	<b>District Wide Services</b>	
	XXXX-XXX-XXXX-XXXX-XXXX-XXXX, Salary and Benefits XXXX-XXX-XXXX-XXXX-3001-XXXX, Contract Services XXXX-XXX-XXXX-XXXX-3002-XXXX, Legal Fees XXXX-XXX-XXXX-XXXX-3003-XXXX, Base Legal Fees XXXX-XXX-XXXX-XXXX-5941-XXXX, Services Purchased from Charter Schools XXXX-XXX-XXXX-XXXX-5951-XXXX, Other Purchased Services XXXX-XXX-XXXX-XXXX-8902-XXXX, Self Insurance Service/Fees XXXX-XXX-XXXX-XXXX-8903-XXXX, Self Insurance Litigation XXXX-XXX-XXXX-XXXX-9301-XXXX, Transfers to Other Funds	Services that are utilized District Wide including district online payment system, armored car services, professional printing services, physicals and drug testing, moving services, charter bus services, services purchased from charter schools, legal fees, transfers to other funds, warehouse supplemental delivery services, insurance claims handling systems, insurance broker/insurance benefits services, self insurance litigation fees, salary/benefits services