

FY2018

Budget Financial Overview



COBB COUNTY
SCHOOL DISTRICT

ONE TEAM
ONE GOAL
STUDENT SUCCESS

TABLE OF CONTENTS

REVENUE

Property Tax Revenue.....	A
Property Tax Tag Revenue (Ad Valorem and TAVT).....	B
Delinquent Property Tax Revenue.....	C
Intangible Tax Revenue.....	D
Real Estate Transfer Revenue.....	E
Alcoholic Beverage Revenue.....	F
Liquor by the Drink Revenue.....	G
Tuition Revenue.....	H
Interest on Delinquent Taxes Revenue.....	I
Interest Income Revenue.....	J
Half Time Exhibition Revenue.....	K
Local Revenue – Cell Tower.....	L
Local Revenue – Other.....	M
Reimbursement for Damages Revenue.....	N
Sale of Assets Revenue.....	O
Leased Property Revenue.....	P
Transfer from Other Funds.....	Q
Miscellaneous State Grants.....	R
State QBE Revenue.....	S
Indirect Cost Revenue.....	T
ROTC Federal Revenue.....	U
MedACE Revenue.....	V
Medicaid Revenue.....	W
Education Jobs Fund Revenue.....	X
Flood Control Revenue.....	Y
E-Rate Revenue.....	Z

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: A - Property Taxes

FY2018 Proposed Budget: \$429,585,042

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$344,900,979		
FY2015 Actual	\$361,261,404	\$16,360,425	4.74%
FY2016 Actual	\$384,221,229	\$22,959,825	6.36%

FY2017 Original Budget	\$408,148,620
FY2017 Revised Budget	\$408,148,620

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:

FY2017 Property Value Digest	\$22,540,077,228
x .0600 Increase in Total Digest	<u>\$1,352,404,634</u>
CCSD is estimating a 6.00% increase in total digest	
Subtotal	\$23,892,481,862
x .0189 Mills (CCSD 18.90 Millage Rate)	\$451,567,907
x.97 (97% Collection Rate)	\$436,967,812
x.984 (1.6% Cobb County Collection Fee)	\$429,976,327
- Acworth TAD	<u>(\$391,277)</u>
Total Projected Revenue	\$429,585,042

Cobb County Board of Tax Assessors

2017 Tax Digest Projection
(County wide ONLY)
March 30, 2017

Stephen D. White
Director/Chief Appraiser

--2017 County-wide TAX DIGEST PRELIMINARY PROJECTION--	
Commercial	
2016 Digest as Submitted	\$ 7,877,562,953
Adjustments	\$ (141,573,892)
Projected Adjustments	\$ (7,500,000)
2016 Adjusted Digest	\$ 7,728,489,061
Projected Growth	\$ 300,000,000
Projected Revaluation	\$ 400,000,000
Total Growth & Reval	\$ 700,000,000
Projected 2017 Digest	\$ 8,428,489,061
Difference	6.99%
Residential	
2016 Digest as Submitted	\$ 20,222,831,910
Adjustments	\$ (29,392,280)
Projected Adjustments	\$ (380,000)
2016 Adjusted Digest	\$ 20,193,059,630
Projected Growth	\$ 110,000,000
Projected Revaluation	\$ 1,672,000,000
Total Growth & Reval	\$ 1,782,000,000
Projected 2017 Digest	\$ 21,975,059,630
Difference	8.66%
Personal	
2016 Digest as Submitted	\$ 3,505,481,019
Adjustments	\$ 14,244,942
Projected Adjustments	\$ 1,500,000
2016 Adjusted Digest	\$ 3,521,225,961
Projected Growth	\$ (421,230,000)
Projected Revaluation	\$ -
Total Growth & Reval	\$ (421,230,000)
Projected 2017 Digest	\$ 3,099,995,961
Difference	-11.57%
TOTAL DIGEST	
2016 Digest Total	\$ 31,605,875,882
Projected 2017 Digest	\$ 33,503,544,652
Increase/Decrease	6.00%
Projections do not include impact from exemptions such as Homestead or Freeport.	

The 2017 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 2017 tax digest!

Inventory for PP is down considerably, however Freeport is

Tax Digest - 2017

This is a commercial revaluation year.

The commercial growth in/around Cumberland.

Many residential properties will see a value increase.

Strong home market + new construction = strong increases.

Residential slowing down in Q3 and Q4.

HB 202 requirements on BOE decisions.

Value Change Data Estimates -

Commercial - 9,500 Notices increasing values

130 Notices decreasing values

Residential - 125,000 Notices increasing values

5,000 Notices decreasing 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, 2016

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

Dear Mr. Ragsdale:

This is to certify the 2016 School Digest as follows:

NET M & O DIGEST

Total Real Property	19,947,407,737	
Total Personal Property	1,722,373,950	
Total Motor Vehicle	823,712,610	B
Total Mobile Home	12,581,964	
Total Public Utilities	855,371,356	
Total Timber 100% Value	23,000	
Heavy Duty Equipment	2,319,221	
<hr/>		
NET TOTAL	23,363,789,838	A

Sincerely Yours,

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

CJ/gj

23,363,789,838.00 A
823,712,610.00 - B
22,540,077,228.00

Acworth TAD

Calculation based on Data Downloaded as of 10-10-2016

Increment due to Acworth TAD - Digest 2016

<u>Cobb County General Fund</u>		Difference	% Change	Multiplier	Total Tax	
	AMST				General Fund	Amount Owed
Digest 2003	1,017,348.00					
Digest 2016	21,719,834.00	20,702,486.00	2034.95%	95.316041500%	\$ 144,654	\$ 137,879

<u>Cobb County Fire District Fund</u>		Difference	% Change	Multiplier	Total Tax	
	AMST				Fire Fund	Amount Owed
Digest 2003	1,017,348.00					
Digest 2016	21,719,834.00	20,702,486.00	2034.95%	95.316041500%	\$ 64,291	\$ 61,279

<u>Cobb County School District</u>		Difference	% Change	Multiplier	Total Tax	
	AMST				School District	Amount Owed
Digest 2003	1,017,348.00					
Digest 2016	21,719,834.00	20,702,486.00	2034.95%	95.316041500%	\$ 410,505	\$ 391,277

<u>City of Acworth</u>		Difference	% Change	Multiplier	Total Tax	
	AMST				City	Amount Owed
Digest 2003	1,017,348.00					
Digest 2016	21,719,834.00	20,702,486.00	2034.95%	95.316041500%	\$ 165,071	\$ 157,339

Please remit amount above on or before November 18 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

**FY2018 BUDGET DEVELOPMENT
REVENUE**



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

FY2018 Proposed Budget: **\$38,841,213**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$45,753,941		
FY2015 Actual	\$44,104,324	(\$1,649,617)	-3.61%
FY2016 Actual	\$42,419,633	(\$1,684,691)	-3.82%

FY2017 Original Budget	\$43,508,968
FY2017 Revised Budget	\$43,508,968

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 40.55% to 45.61% in calendar year 2017.

Calculations: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$18,278,548	\$18,840,709	\$19,957,448	
July to June Collections	\$42,419,633	\$44,104,324	\$45,753,941	
% of Collections July to December	43.09%	42.72%	43.62%	43.14%

FY2018

FY2017 July to December Collections	\$16,757,394
Prior Year's Average Collection %	43.14%
Projected Revenue	\$38,841,213

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: C - Delinquent Property Taxes

FY2018 Proposed Budget: \$1,596,369

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$2,675,494		
FY2015 Actual	\$2,393,152	(\$282,342)	-10.55%
FY2016 Actual	\$1,257,658	(\$1,135,494)	-47.45%

FY2017 Original Budget	\$1,664,102
FY2017 Revised Budget	\$1,664,102

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: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$733,758	\$1,348,084	\$1,099,355	
July to June Collections	\$1,257,658	\$2,393,152	\$2,675,494	
% of Collections July to December	58.34%	56.33%	41.09%	51.92%

FY2018

FY2017 July to December Collections	\$828,835
Prior Year's Average Collection %	51.92%
Projected Revenue	\$1,596,369

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: D - Intangible Taxes Revenue

FY2018 Proposed Budget: \$10,641,859

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$8,139,638		
FY2015 Actual	\$8,890,181	\$750,543	9.22%
FY2016 Actual	\$9,829,384	\$939,203	10.56%

FY2017 Original Budget	\$9,438,920
FY2017 Revised Budget	\$9,438,920

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: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$4,144,315	\$3,567,260	\$4,003,546	
July to June Collections	\$9,829,384	\$8,890,181	\$8,139,638	
% of Collections July to December	42.16%	40.13%	49.19%	43.83%

FY2018

FY2017 July to December Collections	\$4,663,972
Prior Year's Average Collection %	43.83%
Projected Revenue	\$10,641,859

**FY2018 BUDGET DEVELOPMENT
REVENUE**



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

FY2018 Proposed Budget: **\$3,831,413**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$2,899,817		
FY2015 Actual	\$3,483,029	\$583,212	20.11%
FY2016 Actual	\$4,135,956	\$652,927	18.75%
FY2017 Original Budget	\$3,616,961		
FY2017 Revised Budget	\$3,616,961		

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

Calculations: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$1,637,157	\$1,642,816	\$1,438,487	
July to June Collections	\$4,135,956	\$3,483,029	\$2,899,817	
% of Collections July to December	39.58%	47.17%	49.61%	45.45%

FY2018

FY2017 July to December Collections	\$1,741,505
Prior Year's Average Collection %	45.45%
Projected Revenue	\$3,831,413

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: F - Alcoholic Beverages

FY2018 Proposed Budget: \$1,340,200

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$1,126,207		
FY2015 Actual	\$1,159,319	\$33,112	2.94%
FY2016 Actual	\$1,209,913	\$50,594	4.36%
FY2017 Original Budget	\$1,236,873		
FY2017 Revised Budget	\$1,236,873		

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

Calculations: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$480,154	\$450,425	\$435,834	
July to June Collections	\$1,209,913	\$1,159,319	\$1,126,207	
% of Collections July to December	39.69%	38.85%	38.70%	39.08%

FY2018

FY2017 July to December Collections	\$523,750
Prior Year's Average Collection %	39.08%
Projected Revenue	\$1,340,200

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: G - Liquor by the Drink Tax

FY2018 Proposed Budget: \$474,695

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$473,988		
FY2015 Actual	\$522,683	\$48,695	10.27%
FY2016 Actual	\$567,014	\$44,331	8.48%
FY2017 Original Budget	\$578,879		
FY2017 Revised Budget	\$578,879		

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

Calculations: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$229,699	\$201,003	\$190,157	
July to June Collections	\$567,014	\$522,683	\$473,988	
% of Collections July to December	40.51%	38.46%	40.12%	39.70%

FY2018

FY2017 July to December Collections	\$188,438
Prior Year's Average Collection %	39.70%
Projected Revenue	\$474,695

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: **H - Tuition**

FY2018 Proposed Budget: **\$345**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$1,640		
FY2015 Actual	\$2,520	\$880	53.66%
FY2016 Actual	\$500	(\$2,020)	-80.16%

FY2017 Original Budget	\$1,600
FY2017 Revised Budget	\$1,600

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

Calculations: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$500	\$480	\$900	
July to June Collections	\$500	\$2,520	\$1,640	
% of Collections July to December	100.00%	19.05%	54.88%	57.98%

FY2018

FY2017 July to December Collections	\$200
Prior Year's Average Collection %	57.98%
Projected Revenue	\$345

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: I - Interest on Delinquent Taxes

FY2018 Proposed Budget: \$231,383

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$1,201,527		
FY2015 Actual	\$845,381	(\$356,146)	-29.64%
FY2016 Actual	\$645,253	(\$200,128)	-23.67%

FY2017 Original Budget	\$990,494
FY2017 Revised Budget	\$990,494

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: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$350,602	\$338,395	\$397,097	
July to June Collections	\$645,253	\$845,381	\$1,201,527	
% of Collections July to December	54.34%	40.03%	33.05%	42.47%

FY2018

FY2017 July to December Collections	\$98,276
Prior Year's Average Collection %	42.47%
Projected Revenue	\$231,383

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **J - Interest Income**

FY2018 Proposed Budget: **\$1,045,015**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$435,372		
FY2015 Actual	\$448,527	\$13,155	3.02%
FY2016 Actual	\$543,249	\$94,722	21.12%

FY2017 Original Budget \$428,585
FY2017 Revised Budget \$428,585

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

Calculations: Projected average interest on CCSD investments: **.54%**

Apply this interest rate to FY2018 projected average monthly balances: **\$1,045,015**

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>
7/31/2016	\$ 102,785,774	\$ 37,852	0.43%
8/31/2016	\$ 67,758,254	\$ 26,319	0.46%
9/30/2016	\$ 48,139,386	\$ 17,246	0.44%
10/31/2016	\$ 155,609,959	\$ 63,567	0.48%
11/30/2016	\$ 302,224,121	\$ 120,362	0.48%
12/31/2016	\$ 304,344,919	\$ 130,487	0.50%
1/31/2017	\$ 290,185,581	\$ 138,253	0.56%
2/28/2017	\$ 270,185,581	\$ 128,449	0.60%
3/31/2017	\$ 235,185,581	\$ 119,848	0.60%
4/30/2017	\$ 200,185,581	\$ 98,722	0.60%
5/31/2017	\$ 165,185,581	\$ 84,177	0.60%
6/30/2017	\$ 161,685,581	\$ 79,735	0.60%
Total	\$ 191,956,325	\$ 1,045,015	0.54%

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

(2) The Average Monthly Balance includes 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.

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: K - Half Time Exhibition

FY2018 Proposed Budget: \$10,930

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$11,971		
FY2015 Actual	\$9,620	(\$2,351)	-19.64%
FY2016 Actual	\$11,298	\$1,678	17.44%
FY2017 Original Budget	\$11,298		
FY2017 Revised Budget	\$11,298		

Revenue Description: Gate receipts from annual marching band exhibition.

Calculations: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$11,298	\$9,620	\$11,971	
July to June Collections	\$11,298	\$9,620	\$11,971	
% of Collections July to December	100.00%	100.00%	100.00%	100.00%

FY2018

FY2017 July to December Collections	\$10,930
Prior Year's Average Collection %	100.00%
Projected Revenue	\$10,930

FY2018 BUDGET DEVELOPMENT
REVENUE



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

FY2018 Proposed Budget: **\$1,858,843**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$1,502,147		
FY2015 Actual	\$1,313,803	(\$188,344)	-12.54%
FY2016 Actual	\$607,261	(\$706,542)	-53.78%

FY2017 Original Budget	\$317,637
FY2017 Revised Budget	\$317,637

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

Calculations: FY2018 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 2018</u>
Allatoona	Collocator-Verizon	\$9,900.00
Chalker	American Tower	\$172,500.00
Chalker	Collocator - (1) Nextel, (2) Cingular, (3) Clear Wireless, (4) T-Mobile	\$19,200.00
Cheatham Hill	Crown Castle	\$150,000.00
Eastside	SBA Property	\$74,750.00
Eastside	Collocator - AT&T	\$16,200.00
Floyd Middle	Collocator	\$9,600.00
Ford	Collocator - (1) Verizon, (2) Powertel, (3) Sprint, (4) Bellsouth	\$19,200.00
Garrison Mill	Comcast	\$9,000.00
Lassiter	Crown Castle	\$107,364.00
Lassiter	Collocator - (1) AT&T, (2) Verizon, (3) Metro PCS	\$11,400.00
McEachern	Crown Castle/Sprint	\$121,164.00
Mabry	Crown Castle	\$150,000.00
Mabry	Collocator - Verizon	\$71,673.00
Mabry	Collocator - AT&T	\$11,864.00
Mabry	Spectrasite/American Tower	\$292,352.00
Murdock	Collocator - (1) Bellsouth, (2) Nextel	\$9,600.00
Murdock	Crown Castle	\$109,164.00
Murdock	Collocator - Metro PCS	\$12,000.00
North Cobb	Collocator - Cingular	\$12,366.00
Russell	Collocator - Sprint	\$12,000.00
South Cobb	Crown Castle	\$120,016.00
South Cobb	Collocator - T Mobile	\$12,000.00
Sprayberry	Crown Castle	\$121,164.00
Sprayberry	SBA Properties	\$74,750.00
Sprayberry	Collocator - (1) Southern Communications, (2) Verizon	\$9,600.00
Tritt	Crown Castle	<u>\$120,016.00</u>
Total Due		\$1,858,843.00

**FY2018 BUDGET DEVELOPMENT
REVENUE**



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

FY2018 Proposed Budget: **\$1,126,293**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$3,061,439		
FY2015 Actual	\$1,384,618	(\$1,676,821)	-54.77%
FY2016 Actual	\$848,003	(\$536,615)	-38.76%

FY2017 Original Budget	\$747,526
FY2017 Revised Budget	\$747,526

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

Calculations: FY2018 revenue is based on the average rate of collections from FY2014, FY2015 and FY2016. This rate is then applied to the collections from the current fiscal year (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$365,291	\$350,511	\$428,346	
July to June Collections	\$848,003	\$1,384,618	\$3,061,439	
% of Collections July to December	43.08%	25.31%	13.99%	27.46%

FY2018

FY2017 July to December Collections	\$477,886
Prior Year's Average Collection %	27.46%
Projected Revenue from Calculation	\$1,740,299
*Projected Revenue	\$1,126,293

*Due to downward trend in annual collections, the projected revenue has been adjusted.

FY2018 BUDGET DEVELOPMENT
REVENUE



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

FY2018 Proposed Budget: **\$0**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$128		
FY2015 Actual	\$616	\$488	381.25%
FY2016 Actual	\$659	\$43	6.98%

FY2017 Original Budget \$0
FY2017 Revised Budget \$0

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

Calculations: Per the FY2008 Budget Administrators Committee, the FY2018 Budget is \$0. It was decided to allow schools to collect and keep this revenue as a collection incentive.

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: O - Sale of Assets

FY2018 Proposed Budget: \$994,494

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$731,906		
FY2015 Actual	\$293,579	(\$438,327)	-59.89%
FY2016 Actual	\$833,452	\$539,873	183.89%
FY2017 Original Budget	\$543,413		
FY2017 Revised Budget	\$543,413		

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

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

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$187,627	\$60,755	\$312,146	
July to June Collections	\$833,452	\$293,579	\$731,906	
% of Collections July to December	22.51%	20.69%	42.65%	28.62%

FY2018

FY2017 July to December Collections	\$284,591
Prior Year's Average Collection %	28.62%
Projected Revenue	\$994,494

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **P - Leased Property Revenue**

FY2018 Proposed Budget: **\$43,000**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$43,000		
FY2015 Actual	\$39,150	(\$3,850)	-8.95%
FY2016 Actual	\$39,400	\$250	0.64%

FY2017 Original Budget \$43,000
FY2017 Revised Budget \$43,000

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

Calculations: FY2018 - Lease Revenue - Rose Garden \$43,000

FY2018 BUDGET DEVELOPMENT
REVENUE



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

FY2018 Proposed Budget: **\$122,881**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$162,172		
FY2015 Actual	\$124,737	(\$37,435)	-23.08%
FY2016 Actual	\$519,716	\$394,979	316.65%

FY2017 Original Budget	\$122,881
FY2017 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

**FY2018 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: R - Miscellaneous Grants

FY2018 Proposed Budget: \$5,727,725

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$6,011,971		
FY2015 Actual	\$6,119,820	\$107,849	1.79%
FY2016 Actual	\$5,957,930	(\$161,890)	-2.65%
FY2017 Original Budget	\$4,375,434		
FY2017 Revised Budget	\$4,375,434		

Revenue Description: The FY2018 Grants are based on the FY2017 Grant Revised Budgets.

Calculations:

<u>FY2017 Grant Estimates</u>	<u>FY2017</u>	<u>FY2018</u>	<u>Difference</u>
Vocational Ed-Supervision	\$54,334	\$53,223	(\$1,111)
CTAE Extended Year Grant	\$7,386	\$2,792	(\$4,594)
Vocational Ag Ed Extended Year	\$2,422	\$0	(\$2,422)
Vocational - Apprenticeship	\$37,275	\$35,926	(\$1,349)
Vocational - Industry Certification	\$50,000	\$0	(\$50,000)
Vocational - Ag Extended Day	\$3,991	\$0	(\$3,991)
Vocational - Extended Day	\$79,335	\$99,420	\$20,085
Construction Grant	\$369,000	\$228,000	(\$141,000)
Grant for Residential & Reintegration Services	\$237,250	\$161,848	(\$75,402)
Rule 10 C/R Teachers	\$41,000	\$0	(\$41,000)
Special Ed - State Preschool	\$2,940,999	\$3,086,618	\$145,619
Devereux	\$552,442	\$759,493	\$207,051
GA Teacher of the Year	\$0	\$507	\$507
HB280 Math & Science Supplements	\$0	\$1,299,898	\$1,299,898
Total	\$4,375,434	\$5,727,725	\$1,352,291

FY2018 BUDGET DEVELOPMENT
REVENUE



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

FY2018 Proposed Budget: **\$520,175,159**

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:

	FY2017		FY2018
<u>QBE Earnings Estimates:</u>	<u>Original Budget</u>	<u>Change</u>	<u>Proposed Budget</u>
QBE Earnings	\$635,151,230	\$32,482,028	\$667,633,258
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$4,993,450	\$174,887	\$5,168,337
Nurses	\$2,136,822	\$155,420	\$2,292,242
Military Counselors	\$0	\$40,468	\$40,468
Five Mill Local Fair Share	(\$136,707,956)	(\$7,862,563)	(\$144,570,519)
Equalization	\$0	\$0	\$0
State Austerity Reductions	(\$10,388,743)	\$116	(\$10,388,627)
Total QBE Funding	\$495,184,803	\$24,990,356	\$520,175,159

FY2018 BUDGET DEVELOPMENT REVENUE



Revenue Type: **T - Indirect Cost Revenue**

FY2018 Proposed Budget: **\$3,068,357**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$2,674,494		
FY2015 Actual	\$3,302,199	\$627,705	23.47%
FY2016 Actual	\$3,057,554	(\$244,645)	-7.41%

FY2017 Original Budget	\$2,944,315
FY2017 Revised Budget	\$2,944,315

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:

	<u>Revised FY17</u>	<u>Estimated FY18</u>
Calculated based on restricted rate:	<u>2.07% Rate</u>	<u>2.07% Rate</u>
Title I	\$436,175	\$452,921
Title II	\$31,387	\$31,205
Special Ed Federal Preschool	\$9,153	\$9,743
Special Ed VI-B Flow Through	\$381,282	\$87,694
Homeless	\$1,019	\$1,396
Success for All Elements 1, 2 & 3	\$0	\$0
Success for All Elements 4 & 5	\$0	\$0
21st Century Learning	\$10,459	\$10,459
Career Tech Improvement Grant	\$14,024	\$14,369
Kickstart Cobb	\$0	\$7,632
Psycho-Ed State Grant 1% Only	\$49,523	\$51,258
	<u>Estimated FY17</u>	<u>Estimated FY18</u>
Calculated based on unrestricted rate:	<u>7.99% Rate</u>	<u>7.94% Rate</u>
Food Service	<u>\$2,401,728</u>	<u>\$2,401,680</u>
Total	\$3,334,750	\$3,068,357

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **U - ROTC Revenue**

FY2018 Proposed Budget: **\$1,063,612**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$1,064,133		
FY2015 Actual	\$848,934	(\$215,199)	-20.22%
FY2016 Actual	\$1,046,451	\$197,517	23.27%

FY2017 Original Budget \$961,874
FY2017 Revised Budget \$961,874

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

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

JROTC Salaries 2017-2018

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	21	7,874.33	9,444.46	103,936.42	3,029.73	106,966.15	47,245.98
Campbell	Army	19	6,279.29	8,504.54	83,856.02	3,029.73	86,885.75	37,675.74
Kennesaw Mtn	Navy	13	6,956.82	7,338.52	90,820.36	3,029.73	93,850.09	41,740.92
Allatoona	Navy	3	6,475.43	6,116.54	83,821.70	3,029.73	86,851.43	38,852.58
Lassiter	Navy	11	5,403.99	7,086.57	71,934.45	3,029.73	74,964.18	32,423.94
North Cobb	Navy	3	5,132.89	6,116.54	67,711.22	3,029.73	70,740.95	30,797.34
Sprayberry	Navy	1	5,019.69	4,250.65	64,486.93	3,029.73	67,516.66	30,118.14
Osborne	Army	15	5,732.43	7,581.79	76,370.95	3,029.73	79,400.68	34,394.58
South Cobb	Army	4	5,464.19	6,240.32	71,810.60	3,029.73	74,840.33	32,785.14
McEachern	Navy	5	4,743.49	6,355.56	63,277.44	3,029.73	66,307.17	28,460.94
Hillgrove	Navy	8	5,391.69	6,723.78	71,424.06	3,029.73	74,453.79	32,350.14
McEachern	Navy	5	7,358.03	6,355.56	94,651.92	3,029.73	97,681.65	44,148.18
Hillgrove	Navy	8	5,808.63	6,723.78	76,427.34	3,029.73	79,457.07	34,851.78
Campbell	Army	3	7,748.33	6,116.54	99,096.50	3,029.73	102,126.23	46,489.98
Kennesaw Mtn	Navy	10	6,873.63	6,971.33	89,454.89	3,029.73	92,484.62	41,241.78
Pebblebrook	Army	18	6,425.33	8,504.54	85,608.50	3,029.73	88,638.23	38,551.98
Wheeler	Air Force	20	5,587.39	8,504.54	75,553.22	3,029.73	78,582.95	33,524.34
Allatoona	Navy	8	5,875.99	6,723.78	77,235.66	3,029.73	80,265.39	35,255.94
Lassiter	Navy	1	7,236.30	4,250.65	91,086.25	3,029.73	94,115.98	43,417.80
Campbell	Army	5	5,685.79	6,355.56	74,585.04	3,029.73	77,614.77	34,114.74
Pebblebrook	Army	2	5,319.99	5,187.35	69,027.23	3,029.73	72,056.96	31,919.94
North Cobb	Navy	10	5,223.33	6,971.33	69,651.29	3,029.73	72,681.02	31,339.98
South Cobb	Army	19	5,762.79	8,504.54	77,658.02	3,029.73	80,687.75	34,576.74
South Cobb	Army	12	5,505.79	7,210.35	73,279.83	3,029.73	76,309.56	33,034.74
Osborne	Army	15	5,613.89	7,581.79	74,948.47	3,029.73	77,978.20	33,683.34
Osborne	Army	23	6,264.19	9,444.46	84,614.74	3,029.73	87,644.47	37,585.14
Pebblebrook	Army	10	6,162.99	6,971.33	80,927.21	3,029.73	83,956.94	36,977.94
Sprayberry	Navy	8	6,749.43	6,723.78	87,716.94	3,029.73	90,746.67	40,496.58
Wheeler	Air Force	19	7,592.63	8,504.54	99,616.10	3,029.73	102,645.83	45,555.78
							\$2,418,451.47	\$1,063,612.14

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **V - MedACE Reimbursement**

FY2018 Proposed Budget: **\$967,238**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$729,683		
FY2015 Actual	\$1,189,001	\$459,318	62.95%
FY2016 Actual	\$983,031	(\$205,970)	-17.32%

FY2017 Original Budget	\$675,082
FY2017 Revised Budget	\$675,082

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: FY2018 revenue is based on the average collections from the three most recent completed fiscal years.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to June Collections	\$983,031	\$1,189,001	\$729,683	\$967,238

**FY2018 BUDGET DEVELOPMENT
REVENUE**



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

FY2018 Proposed Budget: **\$653,591**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$238,508		
FY2015 Actual	\$461,880	\$223,372	93.65%
FY2016 Actual	\$1,260,384	\$798,504	172.88%

FY2017 Original Budget	\$515,137
FY2017 Revised Budget	\$515,137

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: FY2018 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 (FY2017) to determine the projected FY2018 revenue.

	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>	<u>Average</u>
July to December Collections	\$525,062	\$957,215	\$231,366	
July to June Collections	\$1,260,384	\$461,880	\$238,508	
% of Collections July to December	41.66%	207.24%	97.01%	115.30%

FY2018

FY2017 July to December Collections	\$84,294
Prior Year's Average Collection %	115.30%
Projected Revenue	\$653,591

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **X - Federal Grant - Education Jobs Fund**

FY2018 Proposed Budget: **\$0**

FY2014 Actual	\$0
FY2015 Actual	\$0
FY2016 Actual	\$0

FY2017 Original Budget	\$0
FY2017 Revised Budget	\$0

Revenue Description: The Education Jobs Fund program was a new federal program that provided \$10 billion in assistance to save or create education jobs for the 2010-2011 school year. Jobs funded under this program included those that provide educational and related services. The Governor's Office of Planning and Budget distributed the funds in September and October of 2010. This streamlined audit and reporting processes and allowed school districts to account for funds in a fashion similar to that used in the State Fiscal Stabilization Grant. School districts were allowed to charge current month school level salaries and benefits to this federal grant, thus freeing up local funds.

Calculations: FY2011 Actuals increased due to additional funding received on June 30, 2011. Additional funds of \$257,128 and \$41,603 were received in FY2012 and FY2013. No additional funding has been received since FY2013.

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **Y - Flood Control**

FY2018 Proposed Budget: **\$0**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$18,692		
FY2015 Actual	\$21,167	\$2,475	13.24%
FY2016 Actual	\$20,562	(\$605)	-2.86%

FY2017 Original Budget \$0
FY2017 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.

FY2018 BUDGET DEVELOPMENT
REVENUE



Revenue Type: **Z - E-Rate Revenue**

FY2018 Proposed Budget: **\$0**

		<u>Change</u>	<u>% Change</u>
FY2014 Actual	\$249,602		
FY2015 Actual	\$791,536	\$541,934	217.12%
FY2016 Actual	\$908,606	\$117,070	14.79%

FY2017 Original Budget \$0
FY2017 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. E-rate funding, recognized as a revenue in budgets prior to FY2014, will be received in the form of a discount in FY2018 rather than revenue.

TABLE OF CONTENTS
EXPENDITURES

FY2017 General Fund Expenditure Budget Adjustments 1
FY2017 One-Time Expenditures..... 2
New School Costs..... 3
FY2018 Salary / Benefit Changes 4
Salary/Position Adjustments..... 5
Miscellaneous Expenditure Adjustments 6
1.1% One-Time Bonus for All Employees 7
Utilize Fund Balance Reserve 8

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 1 - FY2017 General Fund Expenditure
Budget Adjustments

FY2018 Proposed Budget: **\$7,138,722**

Expenditure Description:

FY2017 Board approved General Fund expenditure adjustments:

Personnel and Support Resources (approved 7/20/16)	\$4,000,000
Additional Fund Transfer for 560 Glover Street Purchase (approved 3/9/16)	\$1,193,653
Land Purchase for 2445 Favor Road/College & Career Academy (approved 6/23/16)	<u>\$1,945,069</u>
Total	\$7,138,722

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 2 - FY2017 One-Time Expenditures

FY2018 Proposed Budget: (\$3,138,722)

Expenditure Description:

FY2017 Board approved one-time expenditures which are off set by one-time revenue received:

Additional Fund Transfer for 560 Glover Street Purchase (approved 3/9/16)	(\$1,193,653)
Land Purchase for 2445 Favor Road/College & Career Academy (approved 6/23/16)	<u>(\$1,945,069)</u>
Total	(\$3,138,722)

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: **3 - New School Costs**

FY2018 Proposed Budget: **\$861,000**

Expenditure Description:

Double Supply Allotment; Additional Workdays for Certified/Classified Staff; and Additional Custodial Support for Walton High and Mountain View Elementary.

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 4 - FY2018 Salary/Benefit Changes

FY2018 Proposed Budget: \$25,127,969

Expenditure Description:

FY2018 Positions - See attached Position Overview

FY2018 Salary Step for Eligible Employees \$12,000,000

Increase in Employer TRS Portion (from 14.27% to 16.81%) \$15,500,000

Increase in Non-Certified Healthcare (from \$846.20 to \$945.00 per member per month) \$3,600,000

Net Adjustment to Charter School Funding (\$5,972,031)

Total \$25,127,969

Cobb County School District
 FY2018 Budget Development
 General Fund Position Summary
 April 20, 2017

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	
	FY2013	FY2014	FY2015	FY2016	FY2017					FY2018	
Position Description	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Original Budget	Board Approval Local Schools	Board Approval Central Office	Transfers Central Office	Explanation of Changes	FY2017 Revised Budget	Proposed FY2018 Budget
1 Kindergarten Teachers	318.00	351.00	365.00	379.00	373.00					373.00	358.00
2 Kindergarten EIP	159.00	116.00	100.50	106.00	121.50					121.50	106.50
3 Grades 1-3	967.00	984.00	1,018.00	1,069.00	1,076.00					1,076.00	1,044.00
4 Grades 1-3 EIP	255.00	249.00	234.00	235.50	295.00					295.00	262.50
5 Grades 4-5	535.00	554.00	557.00	587.00	588.00					588.00	588.00
6 Grades 4-5 EIP	133.50	107.50	124.00	130.50	174.00					174.00	178.00
7 Grades 4-5 Fine art Orchestra	1.00	-	-	-	-					-	-
8 Elementary Specialist	207.00	209.50	212.00	227.50	228.00					228.00	231.50
9 Grades 6-8	766.00	754.00	783.50	813.00	822.00					822.00	823.00
10 Grades 9-12	970.50	960.00	996.00	1,050.50	1,065.00					1,065.00	1,077.50
11 Online Virtual Learning Teachers	-	13.00	13.00	11.00	11.00					11.00	11.00
12 Career & Technology	117.00	117.00	128.50	124.00	122.50					122.50	122.00
13 ROTC	28.00	28.00	28.00	28.00	28.00					28.00	28.00
14 IEL Intensive Eng Language	31.00	31.00	31.50	31.50	31.50					31.50	31.50
15 In School Suspension Teacher	41.00	41.00	41.00	41.00	41.00					41.00	-
16 Discretionary Staff - Certified	242.16	184.00	447.71	250.87	67.61	48.00	(0.50)	(h) Board approved \$4 M Personnel support 7/20/2016 (FTE 48 Pos). (j) 0.5 allocated to Central Office		115.11	118.11
17 Magnet Teachers	14.00	15.00	12.00	12.00	12.00					12.00	12.00
18 Magnet Coordinators	6.00	6.00	6.00	6.00	6.00					6.00	6.00
19 ESOL	213.50	213.50	162.50	180.50	186.00					186.00	191.00
20 Gifted	415.80	415.80	405.50	445.50	493.00					493.00	517.00
21 Remedial	105.50	105.50	111.00	131.00	193.50					193.50	214.00
22 Positive Behavior Intervention Specialist (PBIS)	-	-	-	-	-					-	1.00
23 Special Needs	-	-	-	-	-					-	-
24 Special Ed Teachers	1,133.46	1,134.00	1,134.00	1,237.00	1,197.00					1,197.00	1,254.00
25 Autism/ Behavior Support Teachers	-	-	-	-	-					-	-
26 Preschool Special Ed Teachers	79.50	79.50	79.50	79.50	79.50					79.50	79.50
27 Special Ed Parapros	546.00	546.00	546.00	452.00	452.00					452.00	452.00
28 Special Ed Preschool Parapros	137.00	137.00	137.00	137.00	137.00					137.00	137.00
29 In School Suspension Parapros	-	-	-	-	-					-	41.00
30 Kindergarten Parapros	318.00	351.00	365.00	379.00	373.00					373.00	358.00
31 Other Instructional Parapros (ES&Media)	249.10	249.60	229.60	230.60	234.10					234.10	232.60
32 Online Virtual Learning Parapros	-	13.00	16.00	16.00	16.00					16.00	16.00
33 Media Specialists	126.00	126.00	126.00	126.00	126.00					126.00	126.00
34 Discretionary Staffs - Central office	15.77	15.77	2.10	-	2.50		0.50	(j) Add Consultant of Academic Continuity 0.49 pos, approved 9/14/16, fund from Discretionary pos		3.00	3.00
Instructional School Positions	8,130.79	8,106.67	8,411.91	8,516.47	8,551.71	48.00	-			8,599.71	8,619.71
35 Assistant Administrators	32.00	37.00	-	-	-					-	-
36 Bus Monitors (Alt Ed)	-	-	-	-	-					-	-
37 Principals	109.00	108.00	108.00	109.00	109.00					109.00	109.00
38 Assistant Principals	157.00	158.00	204.00	207.00	211.00					211.00	214.00
39 Facility Supervisor	-	-	-	-	-					-	-
40 Counselors ES, MS and HS	240.00	243.00	251.50	253.50	255.00					255.00	256.50
41 MS Graduation Coaches	-	-	-	-	-					-	-
42 HS Graduation Coaches	-	-	-	-	-					-	-
43 Local School Secretary	109.23	110.00	110.00	110.00	110.00					110.00	110.00
44 Local School Bookkeeper	-	-	99.25	109.50	110.00					110.00	110.50
45 Local School Clerk	344.71	351.49	255.50	268.00	273.00	(0.50)		(a) PLC 0.5 Clerk and Alt Ed 0.5 Secretary convert to Alt Ed 1.0 Data Specialist		272.50	272.00
46 Interpreters - ESOL/Foreign Language	12.26	12.00	12.00	12.00	12.00					12.00	12.00
47 Interpreters - Special Ed	5.00	5.00	5.00	5.00	5.00	2.00		(i) Special Ed Interpreter 2.0 pos, change funding source from Medicaid		7.00	7.00
48 Diagnosticians	4.00	4.00	4.00	4.00	4.00					4.00	4.00
49 Diagnosticians - PreSchool	4.00	4.00	4.00	4.00	4.00					4.00	4.00
50 Audiologists	3.30	3.30	3.30	3.30	3.30					3.30	3.30
51 Audiologist Parapros	-	-	-	-	-					-	-
52 Occupational Therapists	9.30	9.30	9.30	9.30	9.30					9.30	9.30
53 Physical Therapists	6.40	6.40	6.40	6.40	6.40					6.40	6.40
54 Speech Language Pathologists	190.74	191.00	191.00	191.00	191.00					191.00	191.00
55 SLP Parapro	4.00	4.00	4.00	4.00	4.00					4.00	4.00
56 Special Ed Nurses	11.50	11.50	11.50	11.50	11.50					11.50	11.50
57 Support and Service Administrator (SSA) - HS	-	-	-	17.00	17.00					17.00	17.00
58 Support and Service Administrator (SSA) - ES & MS	-	-	-	68.00	68.00					68.00	68.00
59 School Nurses & Consulting Nurses & Supr	102.80	102.80	102.80	101.92	103.68					103.68	103.68
60 Hospital/Homebound	3.00	3.00	3.00	3.00	3.00	(1.00)		(b) Eliminate 1.0 Hospital/ Homebound Teacher for 1.0 Homebound Coordinator		2.00	2.00
61 Special Ed Trainer	-	-	-	-	-					-	-
62 Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00					1.00	1.00
63 Community Based Skill Trainer - Teacher	-	-	-	-	-					-	-
64 Community Based Skill Trainer - Parapro	-	-	-	-	-					-	-
65 Psychologists	40.25	40.25	40.25	40.25	40.25					40.25	40.25
66 Tech Specialists-Tech Department	68.00	68.00	68.00	71.00	71.00					71.00	71.00
67 Social Workers & Supervisor	32.00	32.00	32.00	32.00	32.00					32.00	32.00
68 Campus Officers	23.00	23.00	37.00	44.00	44.00					44.00	44.00
69 Custodians	565.85	572.85	574.85	576.85	576.85					576.85	583.35
70 Bus Monitors	60.00	60.00	60.00	60.00	60.00					60.00	60.00
71 Bus Drivers (Regular & Spec Ed)	856.00	856.00	856.00	854.00	854.00					854.00	854.00
72 Maintenance	130.00	130.00	136.00	138.00	138.00					138.00	138.00
73 Mechanics - Fleet Maintenance	44.00	44.00	44.00	44.00	44.00			(n) Move Ground helper 5.0 pos from central office to school position category		49.00	49.00
Other School Support Positions	3,168.34	3,190.89	3,233.65	3,358.52	3,371.28	0.50	-			3,376.78	3,387.78
										30.00 Positions additions re: Int'l Academy Smyrna	
										1.00 Positive Behavior Intervention Specialist	
Total Local School Positions	11,299.13	11,297.56	11,645.56	11,874.99	11,922.99	48.50	-			11,976.49	12,007.49

**Cobb County School District
FY2018 Budget Development
General Fund Position Summary
April 20, 2017**

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		Column I	Column J
	FY2013	FY2014	FY2015	FY2016	FY2017					FY2018	
	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Original Budget	Board Approval Local Schools	Board Approval Central Office	Transfers Central Office	Explanation of Changes	FY2017 Revised Budget	Proposed FY2018 Budget
CENTRAL OFFICE SUPPORT											
74 Division 1 - Superintendent	14.50	18.50	23.00	25.50	25.50			3.00	(g) Agy215 Athletics 1.0 pos, Agy509 Event Services 2.0 pos, moved from Leadership Learning Division	28.50	28.50
75 Division 2 - Operations - Operation Support	46.25	46.25	47.25	52.25	52.25		1.00	1.00	(l) Move Agy633 Record Management from Finance to Operation Division (o) Add 1.0 pos Operation Supervisor (n) Move Ground helper 5.0 pos from central office to school position category	49.25	49.25
76 Division 2 - Operations - Human Resources	42.50	41.00	44.00	43.00	43.00		1.60	0.50	(k) Move Leadership Management Supervisor from Agy501 to Agy321 (p) Add 1.0 pos HR Evaluation Supervisor, approved 1/26/17. Add 0.6 HR Manager, approved 2/16/17	45.10	45.10
77 Division 3 - Technology	55.00	51.00	54.00	59.00	59.00		1.00	1.00	(m) Add 1.0 pos System Engineer III in Agy256 Network Services, approved 11/9/16 (q) Add 1.0 pos System Engineer III in Agy258 Infrastructure, approved 2/16/17	61.00	61.00
78 Division 4 - Academics - Teaching & Learning	75.57	73.57	56.98	59.48	59.48		(1.00)		(c) 1.0 Online Consultant and 1.0 Secretary converted to 1.0 Early Learning Supervisor	58.48	58.48
79 Division 4 - Academics - Special Student Services	31.45	29.50	29.50	16.50	16.50		0.50		(f) Eliminated 0.5 vacant Legal Policy Director for 1.0 Special Ed Secretary	17.00	17.00
80 Division 4 - Accountability & Research	-	-	25.14	32.45	32.45		0.50	0.50	(a) PLC 0.5 Clerk and Alt Ed 0.5 Secretary convert to Alt Ed 1.0 Data Specialist (d) Move 0.5 ESOL Evaluation Specialist from Title III Grant (e) Eliminate 1.0 vacant Facilitator for Statistics Supervisor and Oakwood Secretary upgrade (r) Exec. Director Accountability pos reassigned to Asst. Superintendent, approved 1/26/17 (s) Move Agy493 2.0 Directors and 1.0 Clerk to Agy501 Leadership Division	28.45	28.45
81 Division 5 - Leadership	20.67	16.17	16.50	17.50	17.50			(3.00)	(g) Agy215 Athletics 1.0 pos, Agy509 Event Services 2.0 pos, moved to Chief of Staff Division (k) Move Leadership Management Supervisor from Agy501 to Agy321 (s) Move Agy493 2.0 Directors and 1.0 Clerk to Agy501 Leadership Division	17.00	17.00
82 Division 6 - Financial Services	49.70	45.70	46.70	52.70	52.70			(1.00)	(l) Move Agy633 Record Management from Finance to Operation Division	51.70	51.70
	335.64	321.69	343.07	358.38	358.38	-	3.10	(5.00)		356.48	356.48
GRAND TOTAL - General Fund Positions	11,634.77	11,619.25	11,988.63	12,233.37	12,281.37	48.50	3.10	-		12,332.97	12,363.97
Student / Teacher Ratios											
Kindergarten	22.0	24.0	23.0	23.0	23.0	Revision in FY2017			(a) PLC 0.5 Clerk and Alt Ed 0.5 Secretary convert to Alt Ed 1.0 Data Specialist, approved 6/23/16	23.0	23.0
Grades 1-3	23.0	25.0	24.0	24.0	24.0	0.00			(b) Eliminate 1.0 Hospital/ Homebound Teacher for 1.0 Homebound Coordinator, approved 2/25/16	24.0	24.0
Grades 4-5	30.0	32.0	30.0	30.0	30.0	(1.00)			(c) 1.0 Online Consultant and 1.0 Secretary converted to 1.0 Early Learning Supervisor, approved 6/8/16	30.0	30.0
Grades 6-8	30.0	32.0	31.0	31.0	31.0	(1.00)			(d) Move 0.5 ESOL Evaluation Specialist from Title III Grant, approved 6/8/16	31.0	31.0
Grades 9-12	32.0	34.0	33.0	33.0	33.0	0.50			(e) Eliminate 1.0 vacant Facilitator for Statistics Supervisor and Oakwood Secretary upgrade, approved 6/8/16	33.0	33.0
						(1.00)			(f) Eliminated 0.5 vacant Legal & Policy Director for 1.0 Special Ed Secretary, approved 6/8/16		
						0.50			(g) Agy215 Athletics 1.0 pos, Agy509 Event Services 2.0 pos, moved from Leadership Learning to Chief of Staff Division		
						48.00			(h) Board approved \$4 M Personnel and support resources 7/20/2016 (FTE 48 Pos)		
						2.00			(i) Special Ed Interpreter 2.0 pos, change funding source from Medicaid, approved 9/14/16		
						0.00			(j) Add Consultant of Academic Continuity 0.49 pos, approved 9/14/16, fund from Discretionary pos		
						0.00			(k) Move Leadership Management Supervisor from Agy501 to Agy321	8,118	9,344
						0.00			(l) Move Agy633 Record Management from Finance to Operation Division	25,944	24,910
						1.00			(m) Add 1.0 pos System Engineer III in Agy256 Network Services, approved 11/9/16	17,215	17,355
						0.00			(n) Move Ground helper 5.0 pos from central office to school position category	25,553	25,547
						1.00			(o) Add 1.0 pos Operation Supervisor, approved 1/26/17	35,042	35,464
						1.60			(p) Add 1.0 pos HR Evaluation Supervisor, approved 1/26/17. Add 0.6 HR Manager, approved 2/16/17	111,872	112,620
						1.00			(q) Add 1.0 pos System Engineer III in Agy258 Infrastructure, approved 2/16/17		
						(1.00)			(r) Exec. Director Accountability pos reassigned to Asst. Superintendent, approved 1/26/17		
						0.00			(s) Move Agy493 2.0 Directors and 1.0 Clerk to Agy501 Leadership Division		
						51.60					

Student projections do not include data for the Charter Schools

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: **Charter Schools**

FY2018 Proposed Budget: **(\$5,972,031)**

Expenditure Description:

Increase funding to Kennesaw Charter School based on FY2017 FTE counts and proposed QBE funding for FY2018. Eliminate funding for International Academy of Smyrna Charter School.

	<u>FY2017 Original Budget</u>	<u>FY2018 Proposed Budget</u>	<u>Difference</u>
Kennesaw <i>FTE Basis</i>	\$5,677,795 <i>850</i>	\$6,441,442 <i>836</i>	\$763,647 <i>(14)</i>
Smyrna <i>FTE Basis</i>	\$6,735,678 <i>1,091</i>	\$0 <i>0</i>	(\$6,735,678) <u><i>(1,091)</i></u>
		Total	(\$5,972,031)

April 20, 2017

I. STATE REVENUE ESTIMATE - FY2018

FY2018 State Estimate (Before Local Fair Share)		\$4,397,904
FY2018 State Estimated Austerity (Proportionate Share)	\$ 10,388,627	(\$68,433) A
Total State Earnings		\$4,329,471

II. LOCAL REVENUE ESTIMATE - FY2018

FY18 CCSD budget - Local property tax revenue (revenue source 1110)		\$470,022,624 B
FY18 CCSD budget - Local property tax revenue (revenue source 1121)		14,473,272 C
FY18 CCSD budget - Other local tax revenue (revenue source 1190)		1,814,895 D
FY18 CCSD budget - Investment earnings (revenue source 1500)		659,968 E
FY18 CCSD budget - Sale of Assets (revenue source 5300)		994,494 F
Less local 5 mills for CCSD (from QBE earnings sheet)		(144,570,519) G
	Subtotal for Local Revenue	\$343,394,734
FY2018 Categorical Grants - Transportation		5,168,337 H
FY2018 Categorical Grants - Nursing		2,292,242 I
	Total for Local Revenue distribution	\$350,855,313
Kennesaw Charter % of QBE Earnings		0.006587305
Kennesaw Charter % of Local Revenue		\$2,311,191

Chancellor Percentage of QBE Earnings

FY2018 QBE Earnings (Kennesaw)	\$4,397,904		J
FY2018 QBE Earnings (CCSD)	\$667,633,258	before SB10 & MOWR	K
Kennesaw Charter % of QBE Earnings	0.006587305		

III. STATE AND LOCAL REVENUE ESTIMATE TOTAL FOR Kennesaw - FY2018

FY2018 State Revenue Estimate	\$4,329,471		
FY2018 Local Revenue Estimate	\$2,311,191		
Total FY2018 Revenue Estimate for Kennesaw Charter	\$6,640,662		
3% Fee	(\$199,220)		
Total FY2018 Initial Earnings for Kennesaw Charter	\$6,441,442		
Total Revenue Estimate for FY18	\$6,441,442		
Number of months	12		
Estimated Monthly distribution	\$536,787		
Earnings Per FTE (836 FTE Estimated on Initial QBE)	\$7,705		

		Monthly Wire	Amount Owed
	Beginning balance		\$0
July	forecast	\$536,787	(\$536,787)
August	forecast	\$536,787	(\$1,073,574)
September	forecast	\$536,787	(\$1,610,361)
October	forecast	\$536,787	(\$2,147,147)
November	forecast	\$536,787	(\$2,683,934)
December	forecast	\$536,787	(\$3,220,721)
January	forecast	\$536,787	(\$3,757,508)
February	forecast	\$536,787	(\$4,294,295)
March	forecast	\$536,787	(\$4,831,082)
April	forecast	\$536,787	(\$5,367,868)
May	forecast	\$536,787	(\$5,904,655)
June	forecast	\$536,787	(\$6,441,442)

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



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

FY2018 Proposed Budget: **\$2,635,000**

Expenditure Description:

Additional Teacher positions to absorb Smyrna Charter students.

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



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

FY2018 Proposed Budget: **(\$300,851)**

Expenditure Description:

Convert 41.00 ISS Teachers to Parapros	(\$2,001,497)
Reduce 20 Additional Day Funding	(\$1,000,000)
Net Change to Utilities	(\$99,000)
Transfers to Other Funds	(\$93,851)
Cell Towers - Adjust to Cell Tower Schedule	\$1,541,206
Miscellaneous Grants - (Adjust to General Fund Revenue)	<u>\$1,352,291</u>
Total	(\$300,851)

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: **Convert 41.00 ISS Teachers to Paraprofessionals**

FY2018 Proposed Budget: **(\$2,001,497)**

Expenditure Description:

Convert 41.00 ISS Teachers to Paraprofessional Positions:

41.00 x \$38,249 (Parapro Average Salary and Benefits)	\$1,568,209
41.00 x \$87,066 (Teacher Average Salary and Benefits)	<u>(\$3,569,706)</u>
Total	(\$2,001,497)

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: **Reduce 20 Additional Day Funding**

FY2018 Proposed Budget: **(\$1,000,000)**

Expenditure Description:

20 Additional Day funding is earned as part of the State Department of Education QBE formula. Such funds shall be used for addressing the academic needs of low-performing students. Cobb has waived all expenditure control testing as part of our Strategic Waivers School System (SWSS) contract with the Georgia Department of Education. The District has decided to utilize the flexibility under SWSS to redirect funding from 20 Additional Days to meet the instructional needs of our students.

**FY2018 BUDGET DEVELOPMENT
EXPENDITURES**



Expenditure Type: **Utilities**

FY2018 Proposed Budget: **(\$99,000)**

Expenditure Description:

Proposed budget is based on projections provided by the Maintenance, Transportation and Technology Departments.

	<u>Water & Sewer</u>	<u>Natural Gas</u>	<u>Electricity</u>	<u>Fuel</u>	<u>Phone</u>
FY2014 Actual	\$1,987,873	\$2,888,924	\$14,666,118	\$6,018,188	\$1,266,028
FY2015 Actual	\$2,192,343	\$1,843,041	\$16,048,453	\$4,714,165	\$1,230,323
FY2016 Actual	\$2,510,501	\$1,502,262	\$15,957,379	\$3,354,874	\$1,465,484
FY2017 Original Budget	\$2,530,008	\$2,162,445	\$18,886,340	\$4,881,223	\$3,043,561
FY2017 Revised Budget	\$2,530,008	\$2,162,445	\$18,787,340	\$4,881,223	\$3,043,561
FY2017 Actual (12/31/16)	\$1,183,149	\$348,798	\$7,239,579	\$1,440,339	\$35,793
FY2018 Proposed Budget	\$2,630,008	\$2,062,445	\$18,787,340	\$4,881,223	\$3,043,561

	<u>FY2017 Budget</u>	<u>FY2018 Budget</u>	<u>Difference</u>
Water & Sewer	\$2,530,008	\$2,630,008	\$100,000
Natural Gas	\$2,162,445	\$2,062,445	(\$100,000)
Electricity	\$18,886,340	\$18,787,340	(\$99,000)

FY2018 projections provided by Maintenance Department; prices have remained steady for the past 3 years.

Fuel	\$4,881,223	\$4,881,223	\$0
-------------	-------------	-------------	-----

FY2018 projections provided by Transportation Department.

Phone	\$3,043,561	\$3,043,561	\$0
--------------	-------------	-------------	-----

FY2018 projections provided by Technology Department.

Utility Total			(\$99,000)
----------------------	--	--	-------------------

**FY2018 BUDGET DEVELOPMENT
EXPENDITURES**



**Expenditure Type: Decrease Transfers to Other
Funds**

FY2018 Proposed Budget: (\$93,851)

Expenditure Description:

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

	<u>FY2017</u>	<u>FY2018</u>	<u>Change</u>
Public Safety <i>Parking decals sold to students to pay for campus police officers.</i>	\$948,841	\$948,841	\$0
Adult High School <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>	\$271,226	\$269,536	(\$1,690)
County Wide Building <i>Expenditures include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.</i>	\$400,000	\$500,000	\$100,000
HR-Self Insurance <i>CCSD has elected to self-insure in certain areas of liability.</i>	\$444,862	\$372,817	(\$72,045)
Purchasing/Warehouse <i>Accounts for the system-wide Purchasing & Warehouse functions.</i>	<u>\$1,013,432</u>	<u>\$893,316</u>	<u>(\$120,116)</u>
Totals	\$3,078,361	\$2,984,510	(\$93,851)

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: **Increase Cell Tower**

FY2018 Proposed Budget: **\$1,541,206**

Expenditure Description:

FY2018 adjustment based on Cell Tower Schedule.

FY2018 Original Budget	\$1,858,843
FY2017 Original Budget	<u>(\$317,637)</u>
Difference - Adjustment to FY2018 Budget	\$1,541,206

**FY2018 BUDGET DEVELOPMENT
EXPENDITURES**



Expenditure Type: **Increase Miscellaneous Grants**

FY2018 Proposed Budget: **\$1,352,291**

Expenditure Description:

FY2018 Grants are based on the FY2017 Grant Revised Budgets:

<u>FY2018 Grant Estimates</u>	<u>FY2017</u>	<u>FY2018</u>	<u>Difference</u>
Vocational Ed-Supervision	\$54,334	\$53,223	(\$1,111)
CTAE Extended Year Grant	\$7,386	\$2792	(\$4,594)
Vocational Ag Ed Extended Year	\$2,422	\$0	(\$2,422)
Vocational - Apprenticeship	\$37,275	\$35,926	(\$1,349)
Vocational - Industry Certification	\$50,000	\$0	(\$50,000)
Vocational - Ag Extended Day	\$3,991	\$0	(\$3,991)
Vocational - Extended Day	\$79,335	\$99,420	\$20,085
Construction Grant	\$369,000	\$228,000	(\$141,000)
Grant for Residential & Reintegration Services	\$237,250	\$161,848	(\$75,402)
Rule 10 C/R Teachers	\$41,000	\$0	(\$41,000)
Special Ed - State Preschool	\$2,940,999	\$3,086,618	\$145,619
Devereux	\$552,442	\$759,493	\$207,051
GA Teacher of the Year	\$0	\$507	\$507
HB280 Math & Science Supplements	\$0	\$1,299,898	\$1,299,898
Total	\$4,375,434	\$5,727,725	\$1,352,291

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 7 - 1.1% One-Time Bonus for All
Employees

FY2018 Proposed Budget: \$8,195,000

Expenditure Description:

One -time bonus of 1.1% of current salary to be paid to all eligible employees on the December 2017 payroll.

FY2018 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: **8 - Utilize Fund Balance Reserve**

FY2018 Proposed Budget: **\$3,174,863**

Expenditure Description:

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

<u>FY2018 Total Revenue</u>	<u>FY2018 Total Expenditures</u>	<u>Difference</u>
\$1,023,399,657	(\$1,026,574,520)	(\$3,174,863)

Five Year Financial Forecast

Type	Category	FY2017 Board Approved Revised Budget	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Assumptions	
1 Local	Property Tax Revenue	\$ 408,148,620	\$ 429,585,042	\$ 457,508,070	\$ 487,246,094	\$ 518,917,090	\$ 552,646,701	\$ 588,568,737	<u>Property Digest Information</u> FY2018 Projected Digest 6.00% FY2019 Projected Digest 6.50% FY2020 Projected Digest 6.50% FY2021 Projected Digest 6.50% FY2022 Projected Digest 6.50% FY2023 Projected Digest 6.50%	
2	Other Tax Revenue	\$ 60,044,703	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749		Constant
3	Other Local	\$ 3,206,434	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184		Constant
4 State	Miscellaneous State Grant	\$ 4,375,434	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725		Constant
5	QBE	\$ 495,184,803	\$ 520,175,159	\$ 553,986,544	\$ 589,995,670	\$ 628,345,388	\$ 669,187,838	\$ 712,685,048		6.5% Growth Annually
6 Federal	Indirect Cost	\$ 2,944,315	\$ 3,068,357	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951		Constant
7	ROTC	\$ 961,874	\$ 1,063,612	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	Constant	
8	MedAce	\$ 675,082	\$ 967,238	\$ 967,238	\$ 967,238	\$ 967,238	\$ 967,238	\$ 967,238	Constant	
9	Medicaid	\$ 515,137	\$ 653,591	\$ 653,591	\$ 653,591	\$ 653,591	\$ 653,591	\$ 653,591	Constant	
10 Revenue Total		\$ 976,056,402	\$ 1,023,399,657	\$ 1,084,728,412	\$ 1,150,475,562	\$ 1,220,496,277	\$ 1,295,068,338	\$ 1,374,487,583		
11 Reserve Available	Funds Reserved in Prior Year	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funds Available		\$ 986,056,402	\$ 1,023,399,657	\$ 1,084,728,412	\$ 1,150,475,562	\$ 1,220,496,277	\$ 1,295,068,338	\$ 1,374,487,583		
12 Base	FY17 Revised Budget	\$ 993,195,124								
13	FY18 Proposed Budget		\$ 1,018,379,520							
14	Prior Year Continuation Budget			\$ 1,026,574,520	\$ 1,042,174,520	\$ 1,054,174,520	\$ 1,066,174,520	\$ 1,078,174,520		
15 Salary/Benefits	Annual Step Increase			\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	Annual Step Increase for All Eligible Employees Increase in Classified Health Insurance Per Member Per Month (PMPM) until the monthly premium is the same as the Certified Rate (\$945 PMPM). Annual rates will be as follows: FY2015 - Monthly rate of \$596 FY2016 - Increase \$150 PMPM, Monthly rate of \$746 FY2017 - Increase \$100 PMPM, Monthly rate of \$846 FY2018 - Increase \$99 PMPM, Monthly Rate \$945	
16	Increase in Health Insurance			\$ 3,600,000						
17 One-Time Bonus			\$ 8,195,000							
Expenditure Total		\$ 993,195,124	\$ 1,026,574,520	\$ 1,042,174,520	\$ 1,054,174,520	\$ 1,066,174,520	\$ 1,078,174,520	\$ 1,090,174,520		
Forecasted (Deficit)/Surplus		\$ (7,138,722)	\$ (3,174,863)	\$ 42,553,892	\$ 96,301,042	\$ 154,321,757	\$ 216,893,818	\$ 284,313,063		

COBB COUNTY SCHOOL DISTRICT
Purchases Specifically Pre-Approved By The Board
Proposed for adoption with the July 1, 2017 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	Direct Instruction Items	
	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	Instructional Support Services	
	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	Operational Items	
	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	Operational Services	
	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	Technology Items	
	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, 2017 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	Technology Services	
	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	Utilities and Fuel	
	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	Transportation/Fleet Maintenance Items	
	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	Transportation/Fleet Maintenance Services	
	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	Food & Nutrition Services Items	
	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	Food & Nutrition Services	
	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	District Wide Items	
	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	District Wide Services	
	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