

# COBB COUNTY SCHOOL DISTRICT

FY2017 BUDGET

## POPULAR REPORT



*FY2017*

***BUDGET MESSAGE***

***COBB COUNTY SCHOOL DISTRICT***

***CHRIS RAGSDALE –SUPERINTENDENT***

***May 3, 2016***

Dear Cobb County Citizens,

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

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

**State of Georgia Quality Basic Education (QBE) Revenue**

The State of Georgia provides approximately 51.18% of the CCSD's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Control of this revenue is assured through verification of student population counts which are conducted throughout the school year.

**Local Property Tax Revenue**

Local Property Tax Revenue generates approximately 48.30% of the CCSD's revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year. Taxpayers in Cobb enjoy some of the lowest taxes in Metro Atlanta. The CCSD has concentrated on expenditure control each year to balance the budget and special efforts have been made to minimize the effect of these expenditure reductions on the classroom. Administration continues to monitor expenditures and implement efficiencies to ensure fund availability for support of our students and teachers.

After several years of economic downturn, the CCSD is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. Governor Nathan Deal's State Budget shrinks the District's austerity reduction and increases QBE funding for student growth. Cobb's Tax Assessor has predicted that the local property tax digest will increase and the CCSD's share of this increase is estimated at 6.00%. With these improvements in the District's revenue and many hours of work by the Board and Administration, the Cobb County Board of Education has approved the Tentative Budget for Fiscal Year 2017.



# Cobb County School District FY2017 Budget

## Message from the Superintendent

The FY2017 General Fund Budget includes \$976,056,402 in revenue and \$986,056,402 in expenditures. The budget is based on a predicted enrollment of 113,613 (including Charter Schools and Devereux) students. Major highlights of the FY2017 Budget include:

- A 2.5% Raise for All Eligible Employees
- An Additional 64 Classroom Teachers
- Full Step for All Eligible Employees
- 180 Day School Year

The preparation of the FY2017 Budget has required input from all levels of the organization. The following information presents the highlights for all major fund groupings recorded as part of the Cobb County School District budget plan for FY2017.

As stewards of taxpayer dollars, we have carefully and responsibly prepared the FY2017 Tentative Budget. The Tentative Budget reflects the mission of the Cobb County School District to provide teaching and other appropriate support. The mandates for improving educational services coupled with our large student population place significant challenges upon the budget to maintain spending controls. The Tentative Budget is a prudent plan that balances the many needs of our students with the economic realities of our community.

Regards,



Chris Ragsdale  
Superintendent



# *General Fund Budget Development Highlights*

## *Summary and Comments Regarding the Development of the FY2017 Budget*

The development of the FY2017 Budget is a planned, orderly process, which prioritizes budget requests using available resources. The budget process includes the estimation of revenues to fund the necessary operating expenditures of the CCSD. Decisions on the appropriation of funds are made after input is received from individuals from inside and outside the school system. All the technical aspects and tasks of budget development are assigned to responsible employees of the system to ensure that accounts, programs and services are reviewed, analyzed and comply with System Strategic Values (Achievement, Integrity, Creative/Innovation, and Accountability).

The CCSD's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. As a result, the district plans to use \$10.0 million in revenue reserve to offset the shortfall in revenue.

Each CCSD functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2017 system-wide school district staffing estimates and requirements are also reviewed as part of the budget balancing process. Administration evaluates and prioritizes school district budget balancing ideas.

The Board met several times and tentatively approved the FY2017 Budget on April 28, 2016. The Board will hold a public hearing for the budget on May 11, 2016, and approve the Final Budget on May 19, 2016. Prior to the public hearing, the FY2017 Tentative Budget will be made available on the Internet for public review at address: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.





# General Fund Budget Development Highlights

*FY2017 Millage Rate Remains 18.9 mills*

<b>Millage Type</b>	<b>FY2016</b>	<b>Change</b>	<b>FY2017</b>
<i>General Fund</i>	18.90	0.00	18.90
<i>Debt Service Fund</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total</b>	<b>18.90</b>	<b>0.00</b>	<b>18.90</b>

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



# *General Fund Budget Development Highlights*

*FY2017 Board of Education Tentative General Fund Budget*

<b>FY2017 Projected Revenue</b>	<b>\$976,056,402</b>
<b>FY2017 Projected Expenditures</b>	<b>\$986,056,402</b>
	<hr/>
<b>Difference</b>	<b>\$(10,000,000)</b>

*The \$10 million difference between revenues and expenditures will be addressed with reserve fund balance.*



# *General Fund Budget Development Highlights*

*FY2017 Salary Explanation*

FY2017 Tentative Budget:

Salaries \$657,749,972

Fringe Benefits \$239,847,107

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Total Compensation \$897,597,079 = 91%  
/Total Expenditures \$986,056,402

*91% of the CCSD Budget is comprised of Salaries and Fringe Benefits*



# General Fund Budget Development Highlights

## Major General Fund FY2017 Revenue Categories

Revenue Type	FY2017 Budget	Comments
<b>Local Revenue</b>		
Property Tax Revenue	\$408,148,620	6.00% Projected Digest Increase; 99.0% Collection Rate; 1.6% Cobb Collection Fee Note: Tax Assessor's Property Digest Growth estimate: 7.03%
Property Tag Revenue (Ad Valorem & TAVT)	\$43,508,968	Property tax collected for registering and titling motor vehicles. Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$1,664,102	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$9,438,920	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$3,616,961	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,236,873	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$578,879	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$1,600	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$990,494	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$428,585	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$11,298	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$317,637	Budget based on cell tower agreements
Local Revenue – Other	\$747,526	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$543,413	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$122,881	Budget based on projected actual
<b>State Revenue</b>		
Miscellaneous State Grants	\$4,375,434	Revenue received from State Grants
State QBE Revenue	\$495,184,803	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts.
<b>Federal Revenue</b>		
Indirect Cost Revenue	\$2,944,315	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$961,874	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$675,082	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	\$515,137	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
<b>Total Revenue</b>	<b>\$976,056,402</b>	



# General Fund Budget Development Highlights

## Major General Fund FY2017 Expenditure Categories

Expenditure Type	FY2017 Budget	Comments
<b>FY2016 Original Budget</b>	<b>\$944,876,857</b>	
<b>FY2017 Expenditure Changes</b>		
	\$4,999,000	FY2016 General Fund Expenditure Budget Adjustments
	(\$1,999,000)	FY2016 One-Time Expenditures – Planning for Ed-SPLOST V and Land Purchase for Clay-Harmony Leland
	\$13,551,882	Full Salary Step for All Eligible Employees and Increase in Employer Contribution to the State Health Benefit Plan for All Non-Certified Participants by \$100 per Member per Month
	\$24,675,611	2.5% Raise for All Eligible Employees, Position Adjustments and Competitive Salary Adjustments for School and School Support Staff
	(\$1,500,000)	Decrease Fuel Based on Prior Year's Experience
	\$84,577	Transfers to Other Funds, Cell Towers, Miscellaneous Grants
	\$1,367,475	Increase Funding to Charter Schools Based on FTE
<b>Total Expenditures</b>	<b>\$986,056,402</b>	



# General Fund Budget Development Highlights

## Fund Balance Reserve and Budget Summary

<b>Funds Reserved from Prior Year</b>	<b>FY2017 Budget</b>	<b>Comments</b>
Utilize Fund Balance Reserve	\$10,000,000	One Time Funding Source
<b>Total Fund Balance Reserve</b>	<b>\$10,000,000</b>	

<b>Budget Summary</b>	<b>FY2017 Budget</b>
Budgeted Revenue	\$976,056,402
Budgeted Expenditures	\$986,056,402
Difference	(\$10,000,000)
Funds Reserved from Prior Year	\$10,000,000
<b>Total Balanced Budget</b>	<b>\$0</b>





# General Fund Budget Development Highlights

## *Student Information Service, Special Revenue and Internal Service Fund Highlights*

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

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

- **School Nutrition Fund** – This program provides meals to students during the school day. Elementary and High School lunch prices will increase by \$.10 per meal and Middle School lunch prices will increase by \$.20 per meal for the FY2017 school year. (Student Breakfasts - \$1.25; Student Lunches - Elementary School \$2.25, Middle School \$2.50, High School \$2.50; Adult Breakfast \$2.00 and Adult Lunch \$3.25; Guest Breakfast \$2.00 and Guest Lunch \$3.25)
- **After School Program Fund** - This program utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 P.M. There is no increase in the daily rate for this program for the FY2017 school year. The FY2017 rate is \$7.00 per day with a \$10.00 registration fee.
- **Public Safety Fund** - This safety program is funded by a General Fund transfer and parking decals sold to students which pay for security guards who serve as traffic and safety officers at schools. For FY2017, parking decals are \$50 per semester.

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



# Overview of the System and Management

## FY2017 Cobb County School District Fast Facts

### 114 Schools

Elementary Schools – 67

Middle Schools - 25

High Schools - 16

Special Education Centers – 2

Charter schools – 2

Adult Education Center - 1

Performance Learning Ctr. - 1

With more than **15,000** employees, CCSD is the largest employer in Cobb County.

Enrollment:

**112,000+**

White 39.0%

Black 31.5%

Hispanic 20.3%

Asian 5.2%

Multi-Racial 3.6%

**2<sup>nd</sup>** largest school district in the state.

**24<sup>th</sup>** largest school district in the nation.

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

The District earned five-year re-accreditation from the Southern Association of Colleges and Schools (SACS) in November 2014, following a comprehensive evaluation.



# General Fund Budget Preparation

## *Budget Process Summary and Assumptions*

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

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

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

### **Budget Assumptions**

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

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

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

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

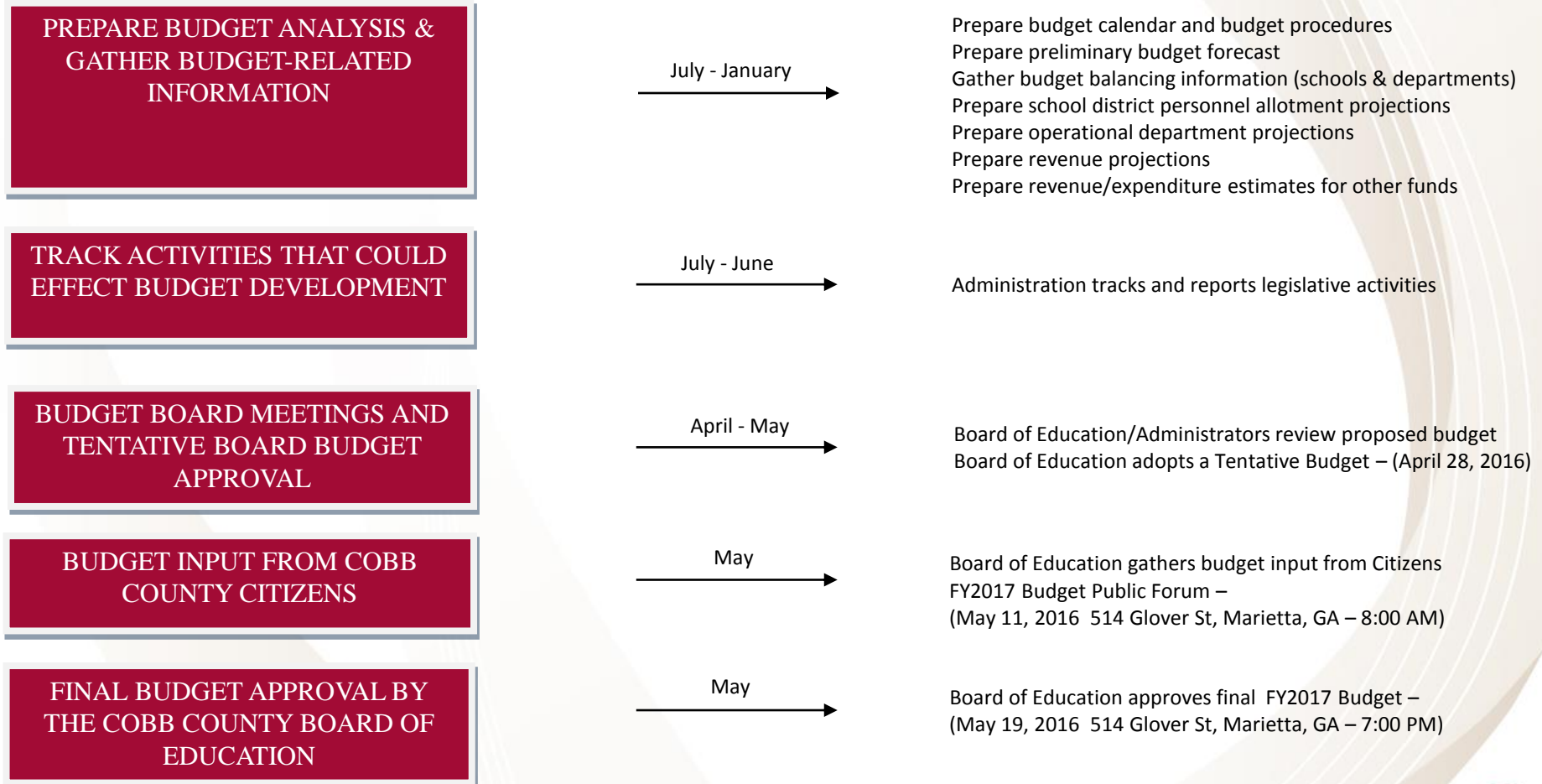
**Equipment** - Furniture, computers and other equipment accounts were continued at the previous year's level.



# General Fund Budget Preparation

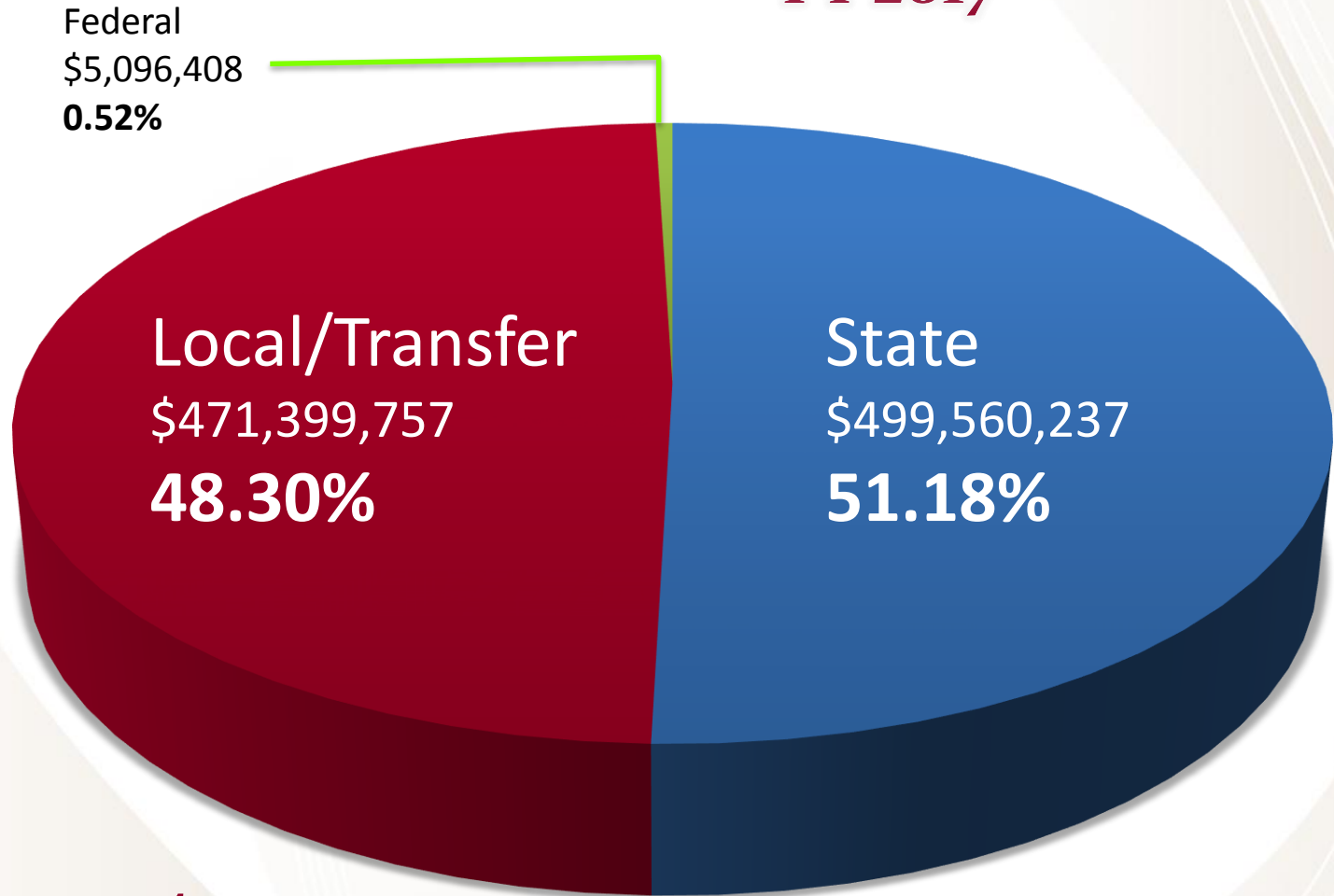
## FY2017 Budget Development Calendar

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



# General Fund Revenue

*FY 2017*



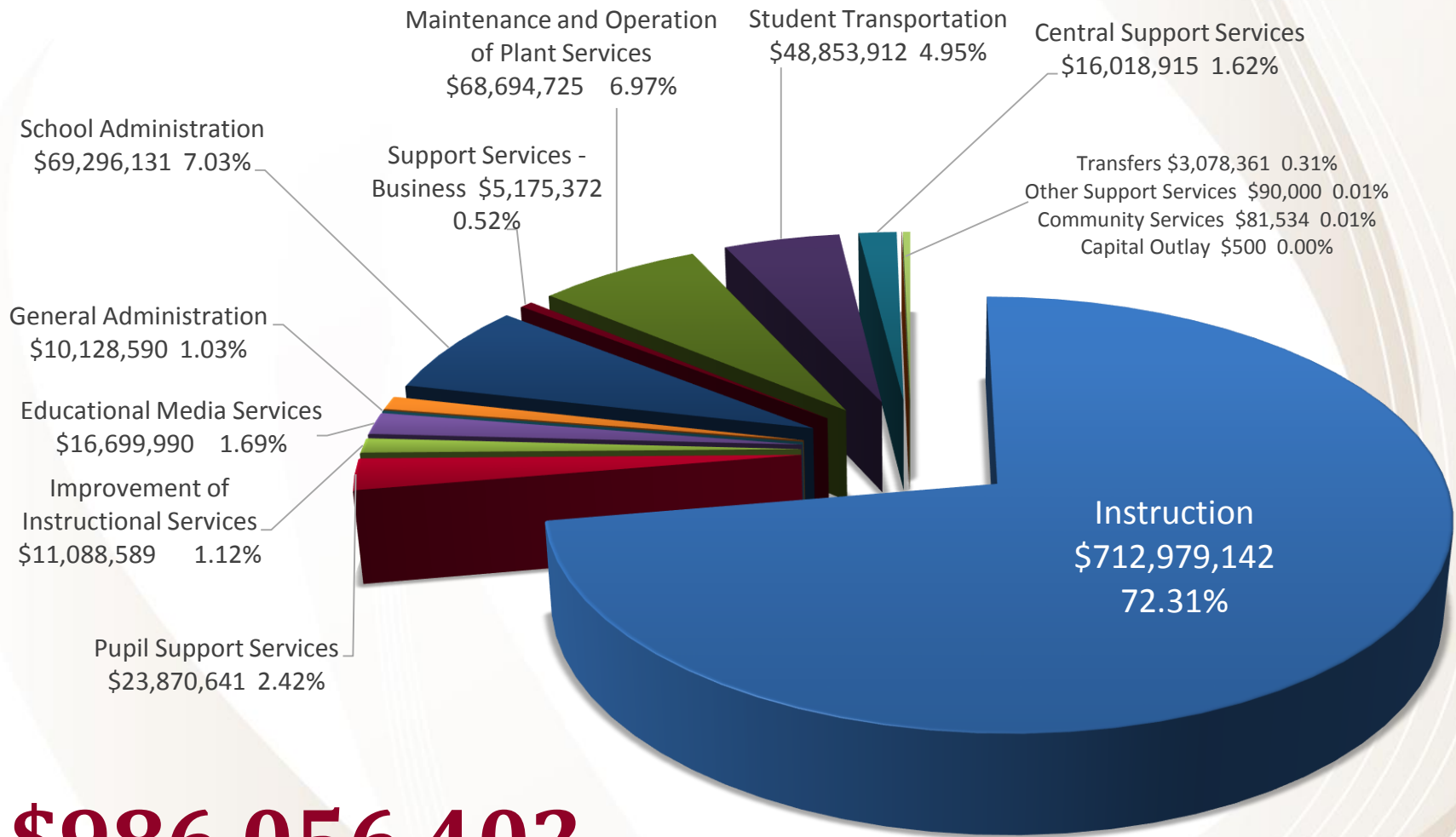
**\$976,056,402**

General Fund Budgeted Revenue Total (FY2017)



# General Fund Expenditures

FY 2017



## \$986,056,402

General Fund Budgeted Expenditure Total (FY2017)





# General Fund Analysis of Function Groups

<b>Function Group</b>	<b>FY2017 Tentative Budget</b>	<b>Function Description</b>
<b>Instruction</b>	\$712,979,142	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
<b>Pupil Support Services</b>	\$23,870,641	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.
<b>Improvement of Instructional Services</b>	\$11,088,589	Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.



# General Fund Analysis of Function Groups

<b>Function Group</b>	<b>FY2017 Tentative Budget</b>	<b>Function Description</b>
<b>Educational Media</b>	\$16,699,990	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
<b>General Administration</b>	\$10,128,590	Activities concerned with establishing and administering policy for operating the District. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
<b>School Administration</b>	\$69,296,131	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.



# General Fund Analysis of Function Groups

<b>Function Group</b>	<b>FY2017 Tentative Budget</b>	<b>Function Description</b>
<b>Support Services - Business</b>	\$5,175,372	Activities concerned with the fiscal operation of the district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
<b>Maintenance &amp; Operations</b>	\$68,694,725	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
<b>Student Transportation Service</b>	\$48,853,912	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.



# General Fund Analysis of Function Groups

<b>Function Group</b>	<b>FY2017 Tentative Budget</b>	<b>Function Description</b>
<b>Central Support Services</b>	\$16,018,915	Central office activities, other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
<b>Other Support Services</b>	\$90,000	All other support services not properly classified elsewhere.
<b>Community Services</b>	\$81,534	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
<b>Capital Outlay</b>	\$500	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.



# General Fund Transfers to Other Funds

Transactions that withdraw assets from one fund and record them in another fund. This function represents General Fund support for selected Board approved programs and activities.

<b>Fund</b>	<b>Fund/ Object Code</b>	<b>FY2017 Tentative Budget</b>	<b>Fund Description</b>
<b>Public Safety</b>	0554/ 9301	\$948,841	The CCSD maintains a Safety and Security Fund to ensure student safety. Each high and middle school has a campus officer. While the cost of this operation is significantly funded via the sale of student parking decals and traffic citations, the General Fund still subsidizes this program.
<b>Adult High School</b>	0556/ 9301	\$271,226	Adults 16 years of age and older, who are not enrolled in a regular high school, may enroll in free adult education classes to improve their basic educational skills and work toward high school completion. Cobb County residents may elect to complete the 18 units required to receive an adult high school diploma or prepare for and take the GED test. Both programs provide high school graduation credentials to the student.
<b>County Wide Building</b>	0352/ 9301	\$400,000	The CCSD maintains a County Wide Building Fund to manage expenses related to the relocation of portables including site rehabilitation on school campuses.
<b>Self-Insurance</b>	0692/ 9301	\$444,862	The CCSD maintains a self-insurance program for workers compensation, general liability and automobiles.
<b>Purchasing/ Warehouse</b>	0696/ 9301	\$1,013,432	The CCSD maintains a separate fund which provides purchasing and warehouse services for the District.
<b>Total</b>		<b>\$3,078,361</b>	



# General Fund – State Revenue

The State of Georgia contributes approximately 51.18% of the Cobb County School System's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

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

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

**Program Weight** - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2016 Program Weights (FY2017 is not available):

Programs	Weights	Per FTE Cost
Kindergarten	1.6532	\$4,072.43
Kindergarten EIP	2.0382	\$5,021.01
Grades 1-3	1.2859	\$3,167.66
Grades 1-3 EIP	1.7955	\$4,423.15
Grades 4-5	1.0358	\$2,551.74
Grades 4-5 EIP	1.7892	\$4,407.67
Grades 6-8	1.0281	\$2,532.64
Middle School	1.1317	\$2,787.83
Grades 9-12	1.000	\$2,463.43

Programs	Weights	Per FTE Cost
CTAE	1.1907	\$2,933.23
Remedial	1.3099	\$3,226.97
Alternative	1.4727	\$3,627.86
Special Ed Cat I	2.3828	\$5,869.88
Special Ed Cat II	2.7933	\$6,880.99
Special Ed Cat III	3.5559	\$8,759.80
Special Ed Cat IV	5.7624	\$14,195.23
Special Ed Cat V	2.4532	\$6,043.34
Gifted	1.6609	\$4,091.44
ESOL Program	2.5096	\$6,182.19





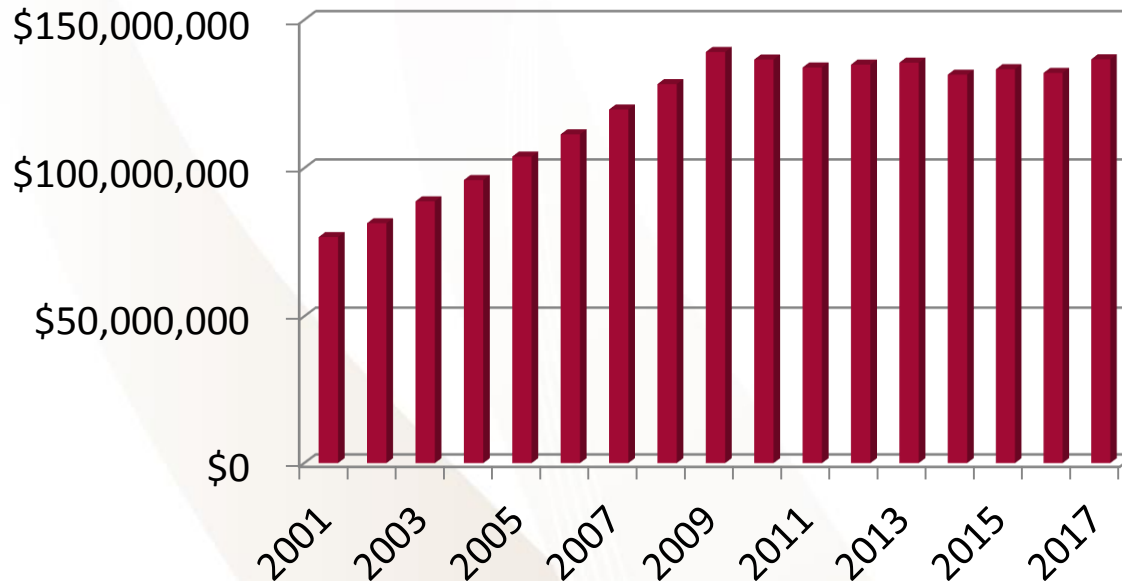
# General Fund – State Revenue

**Base Amount** - Standard cost per student amount established by the State of Georgia. The base amount for FY2016 is \$2,463.43 per student.

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

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

**CCSD QBE Mandated Local Five Mill Share**



Year	Local Share
2001	\$76,766,302
2002	\$81,438,049
2003	\$88,827,699
2004	\$95,996,050
2005	\$130,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,629
2015	\$133,378,963
2016	\$132,140,110
2017	\$136,707,956



# General Fund – Local Revenue

Local Revenue contributes approximately 48.30% of the Cobb County School System's Revenue. The major local revenue streams are as follows:

**Property Taxes** - Taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2017 Property Tax revenue is based on a current millage levy of 18.9 mills. The following are FY2016 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$206,700 home:

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.640	0.100	\$1,145
Cobb	\$10,000	18.900	0.000	\$1,374
Dekalb	\$12,500	23.730	0.000	\$1,683
Fulton	\$30,000	18.502	0.000	\$975
Gwinnett	\$4,000	19.800	2.050	\$1,719

*Based on FY2016 (2015 Digest) millage rates adopted by Metro Atlanta school districts.*

**School Tax Calculation** – The following example illustrates how FY2017 CCSD school taxes are calculated for a home valued at \$206,700:

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



# Capital Projects – County Wide Building Fund

**County Wide Building Fund** – The County Wide Building Fund is a capital outlay fund with the majority of available funds received from the 1995 Bond Fund after all bond project commitments were completed. Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants from the State Department of Community Affairs for construction-type projects. Expenditures in the County Wide Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.

## Where the Money Comes From

### Source Categories

Local Sources

\$502,000

State Sources

          \$0

### Total Current Sources

**\$502,000**

## FY2017 Tentative Budget

## How the Money Is Spent

### Spending Categories

Capital Projects

\$525,000

Transfers

          \$0

### Total Spending

**\$525,000**



# Debt Service Fund

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

## Where the Money Comes From

### Source Categories

Local Sources

### Total Current Sources

## FY2017 Tentative Budget

\_\_\_\_\_ \$0

**\$0**

## How the Money Is Spent

### Spending Categories

Interest

\$0

Principle

\$0

Transfers

\_\_\_\_\_ \$0

### Total Spending

**\$0**



# Special Revenue Funds

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

Fund	Fund Name	Description	FY2017 Budgeted Expenditures
402	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas.	\$21,784,435
404	IDEA	Provides direct and related support services for handicapped children.	\$19,252,052
406	Vocational Grant	Provides career training and opportunities to students.	\$691,501
414	Title II-A	Provides grants for teacher training to upgrade skills in science and mathematics areas.	\$1,768,107
432	Homeless Grant	Provides education services to homeless children.	\$50,229
460	Title III	Limited English Proficient	\$1,496,222
462	Title IV	21 <sup>st</sup> Century – Acworth ES, Baker ES, Barber MS, Campbell HS	\$515,721
478	USDA Fruit & Vegetable	Provides students with nutritious snacks during the school day.	\$36,524
510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.	\$1,075,000
532	Psycho Education	Provides students identified as severely emotionally disturbed with an appropriate education.	\$5,398,279
549	Donations	Funds donated to the school system for specific purposes by individuals or corporations.	\$0



# Special Revenue Funds

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>FY2017 Budgeted Expenditures</b>
550	Facility Use	Organizes the rental of school facilities during non-instructional hours.	\$809,769
551	After School Program	Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 PM.	\$9,294,487
552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.	\$398,924
553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.	\$717,896
554	Public Safety	Program is funded by parking decals sold to students to pay for the campus police officers for the schools.	\$1,436,427
556	Adult High School	Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion.	\$304,329
557	Artists At School	Provides local artist compensation for workshops held in the schools.	\$2,600
580	Miscellaneous Grants	Compilation of several State grants.	\$15,000
600	School Nutrition	Provides breakfast and lunch to students during the school day.	\$58,920,709





# Special Revenue Funds

## Where the Money Comes From

### Source Categories

Local Sources	\$30,855,371
State Sources	\$6,693,845
Federal Sources	\$82,016,046
Transfers	<u>\$1,220,067</u>
<b>Total Current Sources</b>	<b>\$120,785,329</b>

## FY2017 Tentative Budget

## How the Money Is Spent

### Spending Categories

Instruction	\$21,809,337
Pupil Support Services	\$6,728,573
Improvement of Instructional Services	\$17,216,889
Educational Media Services	\$7,333
General Administration	\$1,652,434
School Administration	\$163,193
Federal Grant Administration	\$987,359
Support Services – Business	\$25,589
Maintenance and Operation	\$1,552,994
Student Transportation	\$1,153,315
Central Support Services	\$248,446
Other Support Services	\$2,971,310
School Nutrition	\$58,957,233
Community Services	\$10,494,206
Capital Outlay	<u>\$0</u>
<b>Total Spending</b>	<b>\$123,968,211</b>



# Internal Service Funds

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

<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>FY2017 Budgeted Expenditures</b>
691	Unemployment	Accounts for the cost of compensations for unemployment for previous employees.	\$300,000
692	Self Insurance	Cobb County School District has elected to self-insure in certain areas of liability.	\$6,390,892
696	Purchasing/Warehouse	Established to account for the system-wide Purchasing and Warehouse functions of the Cobb County School District.	\$1,586,291
697	Flexible Benefits	Provides for tax-free medical and child care payments.	\$98,307



# *Internal Service Fund*

## **Where the Money Comes From**

### Source Categories

Local Sources

\$6,917,196

Transfers

\$1,458,294

### **Total Current Sources**

**\$8,375,490**

## **How the Money Is Spent**

### Spending Categories

Support Services - Business

\$8,375,490

### **Total Spending**

**\$8,375,490**

## **FY2017 Tentative Budget**



# All Funds Summary

## COBB COUNTY SCHOOL DISTRICT FY2017 BOARD OF EDUCATION TENTATIVE BUDGET

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
<b>Revenues:</b>						
Local Revenue	\$471,276,876	\$30,855,371	\$0	\$102,000	\$6,917,196	\$509,151,443
State Revenue	\$499,560,237	\$6,693,845	\$0	\$0	\$0	\$506,254,082
Federal Revenue	\$5,096,408	\$82,016,046	\$0	\$0	\$0	\$87,112,454
Transfer Revenue	\$122,881	\$1,220,067	\$0	\$400,000	\$1,458,294	\$3,201,242
<b>Total Revenue</b>	<b>\$976,056,402</b>	<b>\$120,785,329</b>	<b>\$0</b>	<b>\$502,000</b>	<b>\$8,375,490</b>	<b>\$1,105,719,221</b>
Utilize Fund Balance	\$10,000,000	\$3,182,882	\$0	\$23,000	\$0	\$13,205,882
<b>Total Resources</b>	<b>\$986,056,402</b>	<b>\$123,968,211</b>	<b>\$0</b>	<b>\$525,000</b>	<b>\$8,375,490</b>	<b>\$1,118,925,103</b>
<b>Appropriations:</b>						
Instruction	\$712,979,142	\$21,809,337	\$0	\$0	\$0	\$734,788,479
Pupil Support Services	\$23,870,641	\$6,728,573	\$0	\$0	\$0	\$30,599,214
Improvement of Instructional Services	\$11,088,589	\$17,216,889	\$0	\$0	\$0	\$28,305,478
Educational Media Services	\$16,699,990	\$7,333	\$0	\$0	\$0	\$16,707,323
Federal Grant Administration	\$0	\$987,359	\$0	\$0	\$0	\$987,359
General Administration	\$10,128,590	\$1,652,434	\$0	\$0	\$0	\$11,781,024
School Administration	\$69,296,131	\$163,193	\$0	\$0	\$0	\$69,459,324
Support Services - Business	\$5,175,372	\$25,589	\$0	\$0	\$8,375,490	\$13,576,451
Maintenance and Operation of Plant Service	\$68,694,725	\$1,552,994	\$0	\$0	\$0	\$70,247,719
Student Transportation	\$48,853,912	\$1,153,315	\$0	\$0	\$0	\$50,007,227
Central Support Services	\$16,018,915	\$248,446	\$0	\$0	\$0	\$16,267,361
Other Support Services	\$90,000	\$2,971,310	\$0	\$0	\$0	\$3,061,310
School Nutrition	\$0	\$58,957,233	\$0	\$0	\$0	\$58,957,233
Community Services	\$81,534	\$10,494,206	\$0	\$0	\$0	\$10,575,740
Capital Outlay	\$500	\$0	\$0	\$525,000	\$0	\$525,500
Transfers	\$3,078,361	\$0	\$0	\$0	\$0	\$3,078,361
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$986,056,402</b>	<b>\$123,968,211</b>	<b>\$0</b>	<b>\$525,000</b>	<b>\$8,375,490</b>	<b>\$1,118,925,103</b>

A public forum on the Tentative Budget will be held on May 11, 2016 at 8:00 AM. The FY2017 Budget is scheduled for final adoption by the CCSD Board on May 19, 2016 at 7:00 PM. All meetings are conducted at the Cobb County Board of Education, 514 Glover Street, Marietta, Georgia. A copy of the budget is available on the web at <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.



# *CCSD Personnel*

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

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

**ONE TEAM  
ONE GOAL  
STUDENT SUCCESS**





# CCSD Personnel – General Fund

Instructional School Positions	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Proposed Budget
Kindergarten Teachers	318.00	351.00	365.00	379.00	373.00
Kindergarten EIP	159.00	116.00	100.50	106.00	121.50
Grades 1-3	967.00	984.00	1,018.00	1,069.00	1,076.00
Grades 1-3 EIP	255.00	249.00	234.00	235.50	295.00
Grades 4-5	535.00	554.00	557.00	587.00	588.00
Grades 4-5 EIP	133.50	107.50	124.00	130.50	174.00
Grades 4-5 Fine Art, Orchestra	1.00	0.00	0.00	0.00	0.00
Elementary Specialists	207.00	209.50	212.00	227.50	228.00
Grades 6-8	766.00	754.00	783.50	813.00	822.00
Grades 9-12/Alternative	970.50	960.00	996.00	1,050.50	1,065.00
Virtual Learning Teachers	0.00	13.00	13.00	11.00	11.00
Career & Technology	117.00	117.00	128.50	124.00	122.50
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.00	31.00	31.50	31.50	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Discretionary Staff - Certified	242.16	184.00	447.71	250.87	67.61
Magnet Coordinators & Teachers	20.00	21.00	18.00	18.00	18.00
ESOL	213.50	213.50	162.50	180.50	186.00
Gifted	415.80	415.80	405.50	445.50	493.00
Remedial	105.50	105.50	111.00	131.00	193.50
ALT Program	0.00	0.00	0.00	0.00	0.00
Teachers for Student Mobility	0.00	0.00	0.00	0.00	0.00
Special Education Teachers	1,133.46	1,134.00	1,134.00	1,237.00	1,197.00
Preschool Special Education Teachers	79.50	79.50	79.50	79.50	79.50
Special Education Parapros	546.00	546.00	546.00	452.00	452.00
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00





<b>Instructional School Positions</b>	<b>FY2013 Revised Budget</b>	<b>FY2014 Revised Budget</b>	<b>FY2015 Revised Budget</b>	<b>FY2016 Revised Budget</b>	<b>FY2017 Proposed Budget</b>
Kindergarten Paraprofessionals	318.00	351.00	365.00	379.00	373.00
Other Instructional Paraprofessionals	249.10	249.60	229.60	230.60	234.10
Online Virtual Learning Parapros	0.00	13.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	126.00
Contingency Staff - Classified	15.77	15.77	2.10	0.00	2.50
<b>Total Instructional School Positions</b>	<b>8,130.79</b>	<b>8,106.67</b>	<b>8,411.91</b>	<b>8,516.47</b>	<b>8,551.71</b>
<b>Other School Support Positions</b>					
Principals	109.00	108.00	108.00	109.00	109.00
Assistant Principals	157.00	158.00	204.00	207.00	211.00
Facility Supervisor	0.00	1.00	0.00	0.00	0.00
Assistant Administrators	32.00	37.00	0.00	0.00	0.00
Counselors (Elementary, Middle, High)	240.00	243.00	251.50	253.50	255.00
Middle School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
High School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	109.23	110.00	110.00	110.00	110.00
Local School Bookkeeper	-	-	99.25	109.50	110.00
Local School Clerical	344.71	351.49	255.50	268.00	273.00
Interpreters - ESOL/ Foreign Language	12.26	12.26	12.00	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians/Audiologists	7.30	7.30	7.30	7.30	7.30
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologists (SLP)	190.74	191.00	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Education Nurses	11.50	11.50	11.50	11.50	11.50
Special Ed School Based Leadership	0.00	0.00	0.00	85.00	85.00
School Nurses & Consulting Nurses	102.80	102.80	102.80	101.92	103.68
Hospital/Homebound	3.00	3.00	3.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00



<b>Other School Support Positions</b>	<b>FY2013 Revised Budget</b>	<b>FY2014 Revised Budget</b>	<b>FY2015 Revised Budget</b>	<b>FY2016 Revised Budget</b>	<b>FY2017 Proposed Budget</b>
Technology Specialists-Technology Dept.	67.00	67.00	68.00	71.00	71.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	31.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	44.00	44.00
Custodians	554.85	565.85	572.85	576.85	576.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	854.00	856.00	856.00	854.00	854.00
Maintenance	130.00	130.00	130.00	138.00	138.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
<b>Total Other School Support Positions</b>	<b>3,168.34</b>	<b>3,190.89</b>	<b>3,233.65</b>	<b>3,358.52</b>	<b>3,371.28</b>
<b>Total Local School Positions</b>	<b>11,299.13</b>	<b>11,297.56</b>	<b>11,645.56</b>	<b>11,874.99</b>	<b>11,922.99</b>
<b>Central Office Support Positions</b>					
Division 1 - Superintendent	14.50	18.50	23.00	25.50	25.50
Division 2 - Operations - Business Services	46.25	46.25	47.25	52.25	52.25
Division 2 - Operations - Human Resources	42.50	41.00	44.00	43.00	43.00
Division 3 - Technology	55.00	51.00	54.00	59.00	59.00
Division 4 - Academics -Teaching & Learning	75.57	73.57	56.98	59.48	59.48
Division 4 - Academics-Special Student Services	31.45	29.50	29.50	16.50	16.50
Division 4 - Accountability & Research	0.00	0.00	25.14	32.45	32.45
Division 5 - Leadership & Learning	20.67	16.17	16.50	17.50	17.50
Division 6 - Financial Services	49.70	45.70	46.70	52.70	52.70
<b>Total Central Office Support Positions</b>	<b>335.64</b>	<b>321.69</b>	<b>343.07</b>	<b>358.38</b>	<b>358.38</b>
<b>GRAND TOTAL --General Fund Positions</b>	<b>11,634.77</b>	<b>11,619.25</b>	<b>11,988.63</b>	<b>12,233.37</b>	<b>12,281.37</b>



# CCSD Personnel – Other Funds

Other Funds Positions	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Proposed Budget
Title I	157.14	222.66	207.89	196.52	196.52
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	362.58	362.84	287.15	310.90	310.90
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II -A	2.50	2.50	9.97	13.00	13.00
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	23.39	8.41	11.81	18.45	18.45
Title IV	0.00	2.50	2.00	1.00	1.00
Adult Education	4.20	8.10	7.50	8.00	8.00
Psycho-Educational Centers	61.49	61.49	56.72	52.32	52.32
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	4.10	4.10
Tuition School	1.16	1.16	1.16	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	2.60	2.60
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition	1,214.00	1,214.00	1,217.00	1,217.00	1,218.00
Self-Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	16.50	17.50	17.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
<b>GRAND TOTAL - Other Funds Positions</b>	<b>1,935.76</b>	<b>1,867.22</b>	<b>1,852.41</b>	<b>1,871.39</b>	<b>1,872.39</b>

