

OFFICIAL BUDGET

FISCAL YEAR
2024-2025

COBB COUNTY
SCHOOL DISTRICT

MARIETTA, GEORGIA
30060
WWW.COBBK12.ORG



Cobb County School District 2024-2025



ONE TEAM. ONE GOAL. STUDENT SUCCESS.



Cobb County Schools give back to the community. This past holiday season, Cobb schools buzzed and hummed like Santa’s workshop “elves” collecting 2,000 gifts, more than 1,000 coats, 200 sets of colorful sheets, and more to ensure every family in Cobb Schools feels the season.

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EXECUTIVE SUMMARY



May 16, 2024

Members of the Cobb County Board of Education
Citizens of Cobb County, Georgia

We are pleased to present to you the Cobb County School District Budget for FY2025.

The FY2025 General Fund Budget is structurally balanced as revenues of \$1,603,757,880 plus utilization of \$57,581,243 in fund balance reserve is equal to recurring expenditures. The expenditure budget is \$1,661,339,123. The budget is based on a predicted enrollment of 106,344 students (including Devereux, PreK, and Dual Enrollment) and major highlights include:

- A stable millage rate at 18.70 Mills – (Long-Term Debt Free since 2007)
- Aaa and MIG1 – Highest Moody’s Investors Service Long-Term and Short-Term Credit Rating
- AAA and A-1 – Highest Standard & Poor’s Long-Term and Short-Term Credit Rating
- AAA and K1+ – Highest Kroll Bond Rating Agency’s Long-Term and Short-Term Credit Rating
- Local Revenue Property Value Digest Growth – 7.56%
- 17.00 Special Education Instructional Support Positions
- 3.00 Custodian Positions (Based on square footage)
- Budget Fund Balance Usage – \$57,581,243
- Salary Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – 4.4% to 9.0%, Depending on Step Eligibility.

The Cobb County School District has two types of employees: those who teach and those who serve those who teach. Our dedicated staff members have proven their commitment to the success of our students and schools, and once again, I am recommending a budget which prioritizes our staff in a well-deserved way. To all the teachers who make Cobb home, this proposed budget is another reason why Cobb is the best place to teach, lead, and learn.

Respectfully submitted,



Chris Ragsdale
Superintendent



Bradley Reuben Johnson
Chief Financial Officer





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

COBB COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Ryan S. Stechschulte

Ryan S. Stechschulte
President

James M. Rowan

James M. Rowan, CAE, SFO
CEO/Executive Director



EXECUTIVE SUMMARY

MESSAGE



**COBB COUNTY SCHOOL DISTRICT
ELECTED OFFICIALS AND SUPERINTENDENT OF
SCHOOLS JUNE 30, 2024**



**RANDY
SCAMIHORN**

POST 1

12 Years Served



**BECKY
SAYLER**

POST 2

2 Years Served



**LEROY TRE'
HUTCHINS**

POST 3

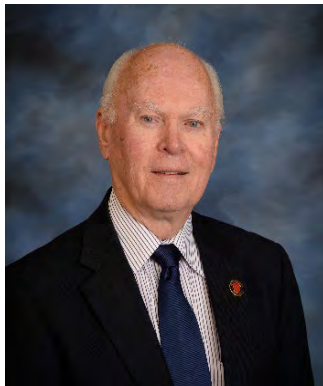
4 Years Served



**DAVID
CHASTAIN**

POST 4

10 Years Served



**DAVID
BANKS**

POST 5

16 Years Served



**NICHELE
DAVIS**

POST 6

2 Years Served



**BRAD
WHEELER**

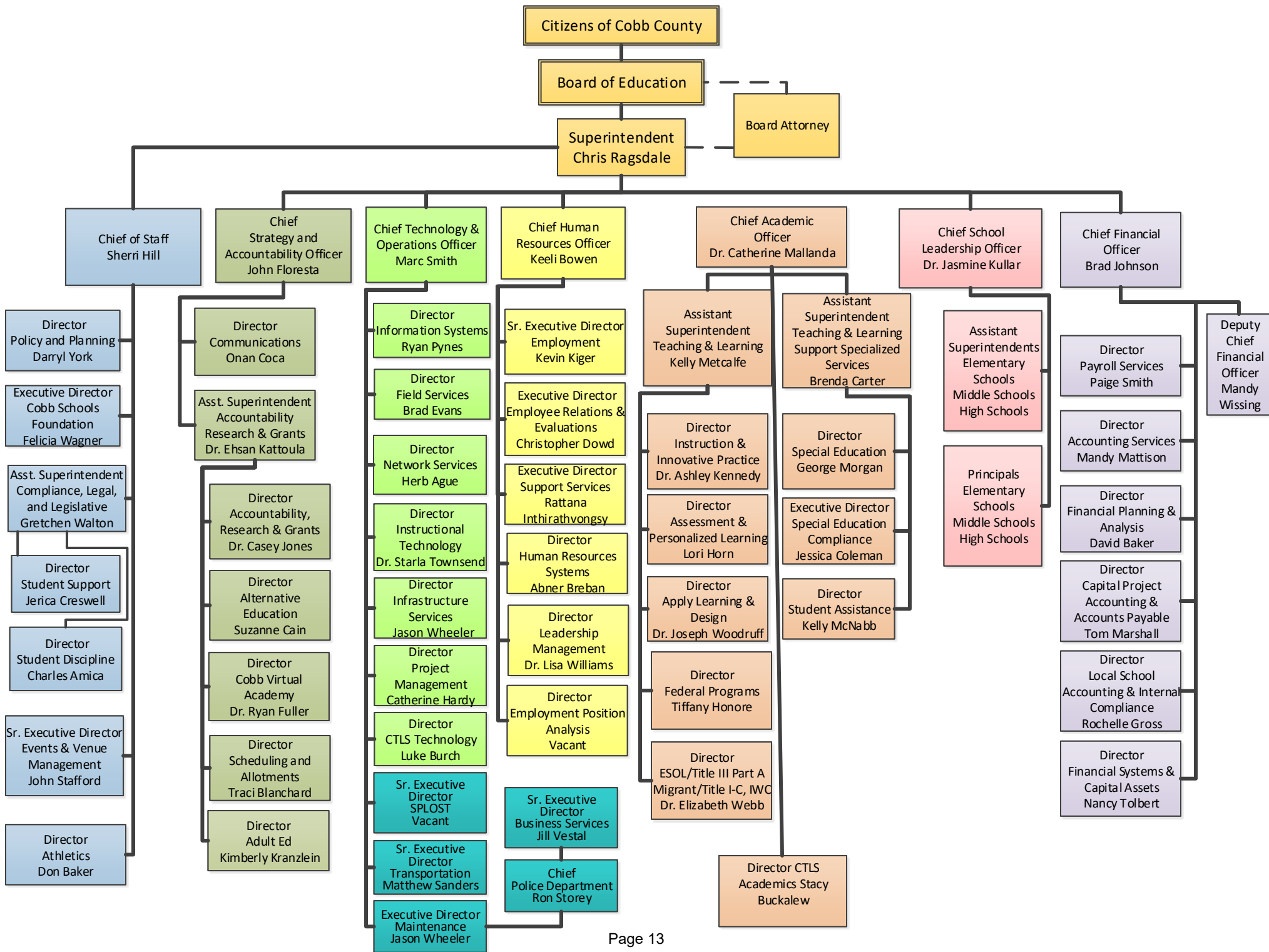
POST 7

12 Years Served



**CHRIS
RAGSDALE**

SUPERINTENDENT



EXECUTIVE SUMMARY
DISTRICT CORE VALUES, BELIEFS AND GOALS

Our Core Values, Beliefs, and Goals

Our Core Values

Achievement - aspiring to the highest level of excellence

Integrity - demonstrating honesty, consistency, taking responsibility for action, being worthy of trust

Creativity/Innovation - supporting flexibility, adaptability in keeping up with changes in education and technology

Accountability - taking responsibility for actions, outcomes, and expectations

Our Beliefs

We believe successful schools are a foundation of community stability, growth, and prosperity.

We believe family and community engagement is critical to student and district success.

We believe in a constant and purposeful focus on what is best for students.

We believe creativity and innovation are encouraged and embraced by all stakeholders.

We believe in cultivating a positive environment where students are provided pathways for success.

Our Goals

Vary learning experiences to increase success in career paths.

Differentiate resources for areas/schools based on needs.

Develop stakeholder involvement to promote student success.

Recruit, hire, support, and retain employees for the highest levels of excellence.

**COBB COUNTY SCHOOL DISTRICT
FY2025 BOARD OF EDUCATION ADOPTED 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>
Revenues:						
Local Revenue	\$873,547,837	\$41,742,041	\$0	\$186,473,542	\$12,550,000	\$1,114,313,420
State Revenue	\$718,100,246	\$4,533,542	\$0	\$1,818,234	\$0	\$724,452,022
Federal Revenue	\$11,639,797	\$104,249,598	\$0	\$0	\$0	\$115,889,395
Transfer Revenue	\$470,000	\$279,335	\$0	\$1,000,000	\$0	\$1,749,335
Total Revenue	<u>\$1,603,757,880</u>	<u>\$150,804,516</u>	<u>\$0</u>	<u>\$189,291,776</u>	<u>\$12,550,000</u>	<u>\$1,956,404,172</u>
Utilize Fund Balance	\$57,581,243	\$6,688,899	\$0	\$62,537,460	\$0	\$126,807,602
Total Resources	<u>\$1,661,339,123</u>	<u>\$157,493,415</u>	<u>\$0</u>	<u>\$251,829,236</u>	<u>\$12,550,000</u>	<u>\$2,083,211,774</u>
Appropriations:						
Instruction	\$1,190,859,820	\$31,207,143	\$0	\$0	\$0	\$1,222,066,963
Pupil Services	\$44,176,567	\$6,485,056	\$0	\$0	\$0	\$50,661,623
Improvement of Instructional Services	\$39,211,128	\$17,948,376	\$0	\$0	\$0	\$57,159,504
Educational Media Services	\$26,055,293	\$7,748	\$0	\$0	\$0	\$26,063,041
Instructional Staff Training	\$0	\$11,709,960	\$0	\$0	\$0	\$11,709,960
Federal Grant Administration	\$0	\$1,348,631	\$0	\$0	\$0	\$1,348,631
General Administration	\$16,827,181	\$2,016,899	\$0	\$0	\$0	\$18,844,080
School Administration	\$105,385,493	\$23,245	\$0	\$0	\$0	\$105,408,738
Support Services - Business	\$12,801,750	\$27,597	\$0	\$0	\$12,400,000	\$25,229,347
Maintenance & Operation of Plant Services	\$103,056,357	\$39,348	\$0	\$0	\$0	\$103,095,705
Student Transportation Services	\$75,785,461	\$2,065,551	\$0	\$0	\$0	\$77,851,012
Support Services - Central	\$44,535,264	\$193,279	\$0	\$0	\$0	\$44,728,543
Other Support Services	\$684,799	\$14,971	\$0	\$0	\$0	\$699,770
School Nutrition Program	\$0	\$74,158,564	\$0	\$0	\$0	\$74,158,564
Enterprise Operations	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Community Services Operations	\$680,675	\$10,247,047	\$0	\$0	\$0	\$10,927,722
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$250,829,236	\$0	\$250,829,236
Other Outlays	\$1,279,335	\$0	\$0	\$1,000,000	\$0	\$2,279,335
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,661,339,123</u>	<u>\$157,493,415</u>	<u>\$0</u>	<u>\$251,829,236</u>	<u>\$12,550,000</u>	<u>\$2,083,211,774</u>

NOTE: FY25 Capital Projects Budget includes planned SPLOST activities for the fiscal year.

Randy Scamihorn, Board Chair

Chris Ragsdale, Superintendent

EXECUTIVE SUMMARY HIGHLIGHTS OF FY2025 BUDGET

Cobb Board of Education Approved Fiscal Year 2025 Budget

On May 16, 2024 the Cobb County Board of Education approved a \$1.95 billion budget. This amount includes both General Funds and Other Funds for Fiscal Year 2025. The budget includes a 180-day school year. Our fiscal year begins July 1, 2024 and runs through June 30, 2025.

The FY2025 General Fund Budget includes \$1,603,757,880 in revenue plus the utilization of \$57,581,243 in fund balance reserve. Our recurring expenditures are \$1,661,339,123.

The budget is based on a predicted enrollment of approximately 106,344 students (including PreK, Devereux, and MOWR). It reflects years of responsible financial management, judicious planning, and some of the lowest central administrative costs in the State. In our FY2025 General Fund Budget, all eligible employees receive a full Salary Step increase. All non-temporary employees will receive a salary increase of 4.4% to 9.0%, depending on step eligibility.

The District's carefully implemented budget research, along with prudent financial management, keeps the District in a sound financial position. The Cobb County School District has remained debt free since the last principal and interest payment was made on January 31, 2007.

The Development of Fiscal Year 2025 Budget

The development of the FY2025 Budget is a planned, orderly process which prioritizes budget requests using available resources.

Cobb County Schools utilize a centralized resource allocation method that is formula driven based on student FTE and enrollment. This allows the District to efficiently and effectively staff schools. The *District's instructional priorities* are researched and re-evaluated during the budget development process to ensure financial appropriations are allocated to ensure the greatest potential for student achievement.

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 to ensure that accounts, programs, and services are reviewed, analyzed, and comply with the CCSD Financial Services values: *Hard Work, Dedication, and Consistency*.

The District Financial Credit Ratings

The District continues to maintain a AAA Credit Rating from three Global Credit Rating Services (Moody's Investor Service, Standard & Poor's, and Kroll Bond Rating Agency). The District is the only government entity or corporation in the United States with three AAA Credit Ratings.

The Cobb County School District's finances are audited annually by a professional, independent auditor (Mauldin & Jenkins CPAs). The District is transparent in all aspects of the FY2025 Budget and provides Cobb County citizens with all information regarding taxpayer funds. All budget information can be found on the district website.

**EXECUTIVE SUMMARY
HIGHLIGHTS OF FY2025 BUDGET (Continued)**

General Fund Revenues of Fiscal Year 2025 Budget

CCSD has two primary revenue sources: the State of Georgia Quality Basic Education (QBE) Revenue and the Local Property Tax Revenue. The District has been experiencing stable growth in these two revenue sources in recent years:

State QBE Revenue

The State of Georgia provides approximately **44.78%** of the CCSD’s revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students and the instructional programs in which these students participate. This revenue is calculated by utilizing student population counts which are conducted throughout the school year.

The State’s economy remains strong. Governor Brian Kemp’s FY2025 State Budget for K-12 public schools reflects a \$13.2 billion budget. Including a \$368 million increase to the state salary schedule for Georgia public school certified employees, allocated for another \$2,500 raise. QBE Earnings for CCSD increased by approximately \$60 million, including \$53 million for certified participants in the State Health Benefit Plan.

Local Property Tax Revenue

Local Revenues generate approximately **54.49%** of CCSD’s revenue. The value of property in Cobb County is taxed using a tax rate called *millage*. The Board of Education is responsible for setting the millage tax rate each year and this year’s budget maintains the current millage rate at 18.70 mills for Cobb County property owners. CCSD focuses on expenditure control to balance the budget. Administration continually monitors expenditures and implements efficiencies throughout the year to ensure funds are available to support our students and teachers.

FY2025 Revenue Breakout	FY2025 CCSD Millage Tax Rate
54.49% Local Property Tax Funding	18.70 Mills General Fund Millage
44.78% State of Georgia QBE Funding	0.00 Mills Debt Service Millage
0.73% Federal Program Funding	18.70 Mills Total Millage
100.00% Total General Fund Revenue	Note: CCSD is now and has been long-term debt free since FY2007.

**EXECUTIVE SUMMARY
HIGHLIGHTS OF FY2025 BUDGET (Continued)**

General Fund Expenditures of Fiscal Year 2025 Budget

Cobb County School District uses a conservative approach to budgeting each year. This budgeting practice, combined with responsible financial management and a healthy fund balance, allows CCSD the flexibility to adapt quickly to changes in the K-12 educational environment.

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. FY2025 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 FY2025 General Fund Budget Highlights:

- A stable millage rate at 18.70 Mills – Long-Term Debt Free since 2007
- Aaa and MIG1 – Highest Moody’s Investors Service Long-Term and Short-Term Credit Rating
- AAA and A-1 – Highest Standard & Poor’s Long-Term and Short-Term Credit Rating
- AAA and K1+ – Highest Kroll Bond Rating Agency’s Long-Term and Short-Term Credit Rating
- Local Revenue Property Value Digest Growth – 7.56%
- 3.00 Custodian Positions (Based on square footage)
- Budget Fund Balance Usage – (\$57,581,243)
- Salary Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – 4.4% - 9.0%, depending on Step eligibility.

**EXECUTIVE SUMMARY
HIGHLIGHTS OF FY2025 BUDGET (Continued)**

Salary Raise in Expenditures Budget

The District Board of Education approved the FY2025 Budget, which prioritizes students and staff. It includes ALL non-temporary employees in the Cobb County School District to receive a **4.4%-9.0%** raise, depending on step eligibility. Following last year's raise of 7.5%-12.1%, this makes Cobb County School District one of the highest paid school districts in metro Atlanta, The District's recent annual salary increases are listed below.

FY2015	2% Salary Restoration and Full Salary Step Increase for All Eligible Employees
FY2016	4% Salary Increase and Full Salary Step Increase for All Eligible Employees
FY2017	2.5% Salary Increase and Full Salary Step Increase for All Eligible Employees
FY2018	1.1% Salary Bonus and Full Salary Step Increase for All Eligible Employees
FY2019	2.6% Salary Increase and Full Salary Step Increase for All Eligible Employees
	1.1% Salary Bonus (for Non-238 Day Employees)
FY2020	Salary Increase Range 8.00% - 12.6% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2021	Full Salary Step Increase for All Eligible Employees
FY2022	Salary Increase Range 4.00% - 8.6% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2023	Salary Increase Range 8.5% - 13.1% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2024	Salary Increase Range 7.5% - 12.1% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2025	Salary Increase Range 4.4% - 9.0% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees

EXECUTIVE SUMMARY CHALLENGES FACED BY THE DISTRICT – STATE REVENUE

How Does the State Budget Impact CCSD?

State Education Budget Overview

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The District’s two primary revenue streams, **State funding** and **Local property tax collections**, must be analyzed to determine the District’s anticipated revenues. The State of Georgia also has a planned process for developing the education budget.

The Governor initiates the budget process by requesting all State agencies to submit their budget information to the Office of Planning and Budget (OPB). Legally, the Governor must submit a budget report to the General Assembly within five days of the legislature convening in January. The Assembly takes this report and makes the Appropriation Act. The Appropriation Act is a bill representing the formal law by which state funds are provided to its recipients. The bill is first reviewed by the House and once the bill has been reviewed, amended, and approved by the House, it is transferred to the Senate.

The Senate reviews, amends, and approves their version of the budget which is sent back to the House for approval or rejection. A Conference Committee with members of the House and Senate is formed to come to an agreement on any discrepancies between the two versions of the bill. Once the bill has been passed, it is sent to the Governor for his final approval. The Governor has 40 days to sign the bill before it automatically passes into law. The Governor does have the right of line-item veto. The final Appropriation Act gives State agencies their annual operating budget.



District Receives State Funding Based on QBE Formula

State revenue is earned via a formula entitled the **Quality Basic Education (QBE)** Act approved by the State of Georgia legislature. The main criteria for State funding is student population counts. In FY2025 the State contributes approximately **44.78%** of the Cobb County School System’s revenue.

$$\text{QBE Fund} = \text{FTE Count} \times \text{Program Weight} \times \text{Training \& Experience Factor} \times \text{Base Amount} \\ \text{Minus Five Mill Share}$$

1. **Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students.
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc.) vary in their cost of operation, each program is assigned a program weight.
3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.
4. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2025 is \$3,191.67 per student.
5. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest.

EXECUTIVE SUMMARY
CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)

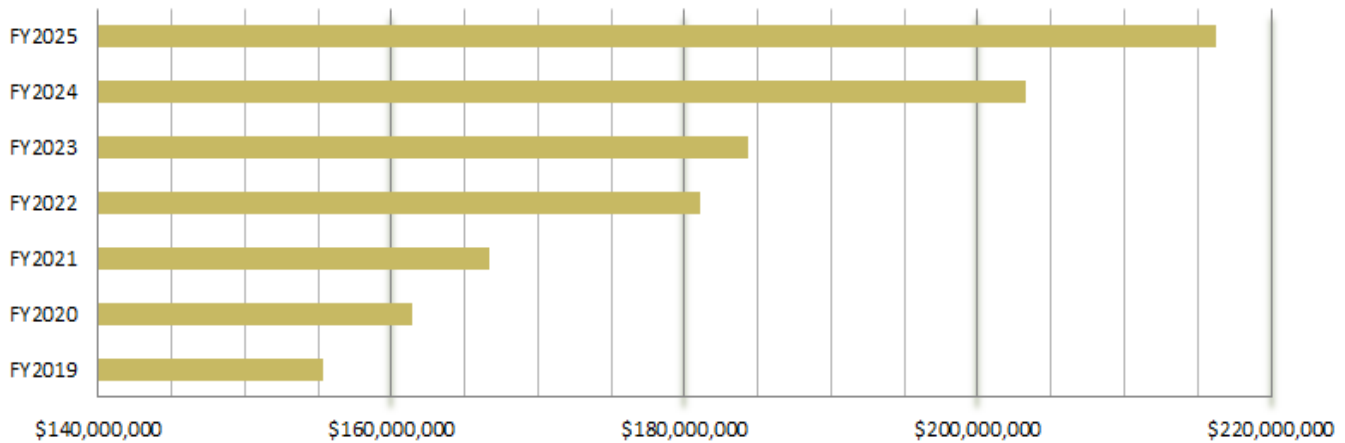
State of Georgia Local Five Mill Share

All school districts electing to receive Quality Basic Education funding from the state are required to levy the equivalent of at least five mills in property taxes as a basic local commitment to educating their students. The “Local Five Mill Share” in the QBE formula refers to the portion of the direct and indirect Instructional Costs that the state expects local systems to pay with locally raised funds.

Currently, the state requires local systems to pay an amount equal to **5 Mills of property tax** generated within their taxing authority. By law, the amount of money represented by the 5 Mills statewide cannot exceed 20 percent of the total QBE formula earnings (direct and indirect instructional costs). Funds that are raised through locally levied property taxes, which include the minimally required five mills share, do not leave the school system. These funds remain with the district/taxing authority and are not directly remitted to the state. The Local Five Mill Share represents each system’s “obligation” toward educating their students in order to participate in the state funding model (QBE).

The latest seven years Local Five Mill Share amounts that are deducted from the State revenue earned by Cobb School District are listed below. It is projected to be **\$216.2** million in the FY2025 budget.

CCSD QBE Mandated Local Fair Share



EXECUTIVE SUMMARY
CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)

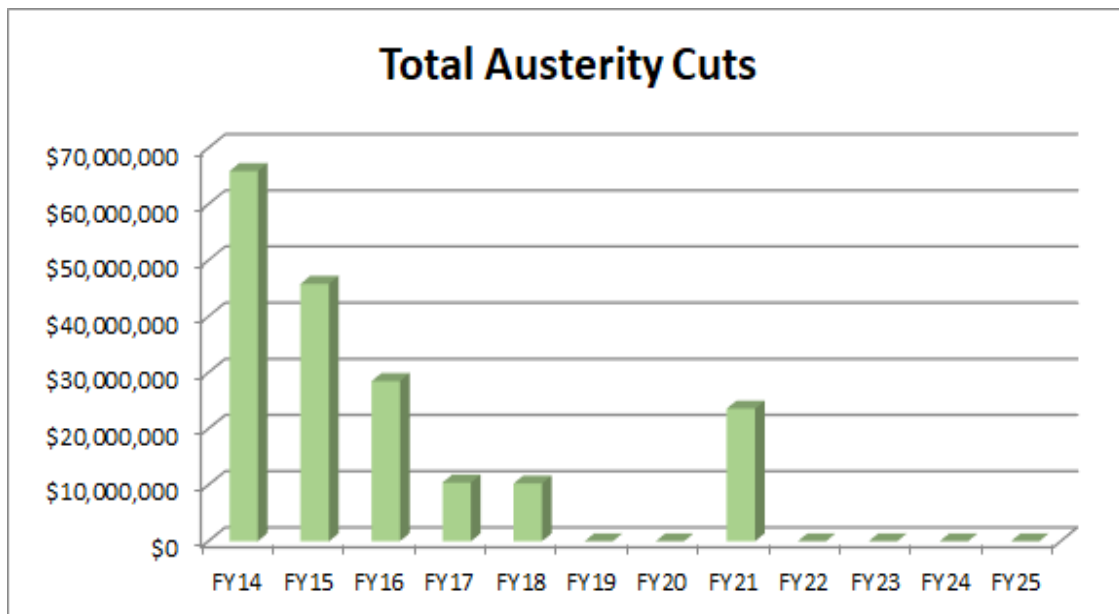
State Austerity Budget Cuts

The austerity cut is the gap between the amount of money the State **Quality Basic Education** formula calculates that districts need to provide a quality education to all students and the amount the General Assembly approves. The formula determines the distribution of State dollars to public schools in Georgia’s 181 districts.

In prior years, the State of Georgia faced difficult financial challenges and the State revenue growth was not keeping pace with rising expenditures which forced the State legislature to cut programs and reduce operating costs by enacting austerity budget cuts. Therefore, beginning in FY2003, these austerity budget cuts have reduced the amount of state education funding the District receives. Cobb County ranks as the second largest cumulative QBE cuts to a school district in the State. The total cumulative amount is currently \$609 million.

In FY2019 and FY2020, the State legislature chose to fully fund the QBE formula to support the public school systems across Georgia. However, in response to the COVID-19 pandemic, the Cobb County School District received a \$23.6 million austerity reduction in FY2021. Moving forward, the State resumed full funding.

Recent historical State austerity reductions to Cobb County School District are shown in the graph below:



EXECUTIVE SUMMARY
CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE

How Does Local Revenue Property Tax Digest Affect the District?

The Local Revenue for the District is composed of Cobb County local taxes. Tax items include: Property Taxes, Real Estate Transfer, Title Ad Valorem Tax, Intangible Recording Tax, Alcoholic Beverage Tax, Delinquent Property Tax, etc. In the FY2025 Budget, the Local Revenue generates approximately **54.5%** of the CCSD’s revenue.

How Is Property Tax Calculated for the School Portion?

The following is an example of how FY2025 County School Taxes are calculated for a \$400,000 home:

<u>Calculation</u>	<u>Item</u>
\$400,000	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$160,000	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$150,000	Tax Base for Property Tax
X .0187	Millage Rate 18.70
\$ 2,805	General Fund School Taxes

Property Tax Digest Growth

The County’s gross digest continues to increase. We are encouraged by the positive recovery trend in property values. While the percentages are not as substantial as recent years, a solid property tax digest growth of **7.32%** in 2024 was posted by the Cobb County Tax Commissioner’s Office (for FY2025 School Year).

Local Revenue - Cobb County Property Tax Digest Trend Analysis

Calendar Year	Net M&O Digest	% Change in Net M&O Digest
2015	\$22,041,698,137	3.22%
2016	\$23,363,789,838	6.00%
2017	\$24,876,784,952	6.48%
2018	\$26,918,246,384	8.21%
2019	\$28,382,745,859	5.44%
2020	\$29,760,597,309	4.85%
2021	\$31,465,512,784	5.73%
2022	\$35,099,714,010	11.55%
2023	\$40,176,263,899	13.25%
2024	\$43,115,203,189	7.32%

EXECUTIVE SUMMARY
CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)

Revenue Loss from Age 62 and Older School Tax Exemption

Georgia tax breaks for seniors vary by county. Some counties go strictly by age, others have income and age restrictions, and then others have no senior exemption for school tax. Cobb County provides a **full school tax exemption** for all homeowners age 62 and older.

Cobb’s senior exemption was implemented in 1973 and initially included a \$6,000 income limit. County voters by referendum removed the income limit in 1979. The senior exemption accounts for about two-thirds of homeowners’ total property tax bill and equates to **a full 100 percent exemption for the school tax** portion.

The history of revenue loss for the Cobb County School District related to the Age 62 and older exemption is presented below. The 2024 tax exempt amount (for FY2025 school year) is calculated at **\$222 million**.

Calendar Year	Age 62 & Older Exemption Revenue Loss
2015	\$ 70,981,218
2016	\$ 78,946,514
2017	\$ 90,042,136
2018	\$ 101,129,594
2019	\$ 122,730,091
2020	\$ 132,178,610
2021	\$ 144,461,759
2022	\$ 167,343,658
2023	\$ 196,198,209
2024	\$ 222,696,095

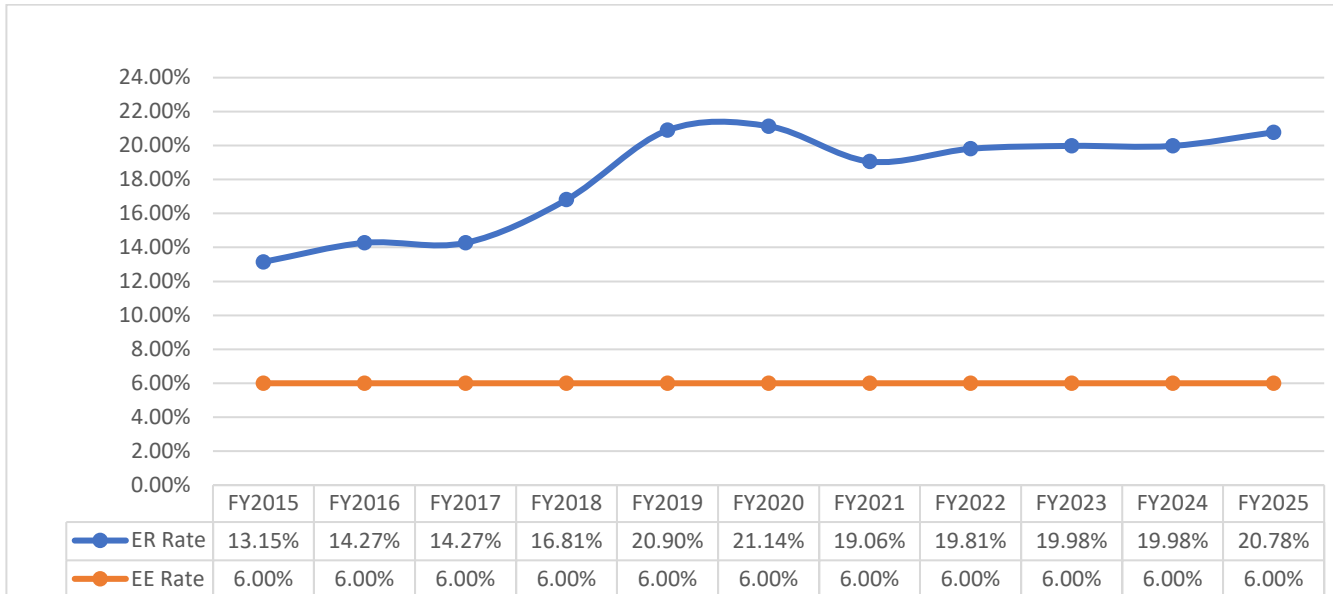
Employee Benefit Cost Impacts

Contribution Rate to Teachers Retirement System

The Teachers Retirement System of Georgia (TRS) computes and updates the Employee and Employer Contribution Rate annually. The TRS Board of Trustees adopted the teacher retirement Employer rate for FY2024 at 20.78%, which increased from 19.98% the previous fiscal year. The impact of this rate change will increase the district’s expenditures budget by approximately \$7 million dollars, offset by \$4 million in state QBE revenue.

EXECUTIVE SUMMARY
CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)

TRS Employer (ER) and Employee (EE) Contribution Rates



How Does COBB Compare?

Metro Atlanta School Tax Comparison

Based on FY2024 (2023 Digest) millage rates adopted by Metro Atlanta school districts and a median home value of **\$400,000**.

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$400,000 Home
Atlanta (APS)	\$50,000	20.500	0.000	\$2,255
Cobb	\$10,000	18.700	0.000	\$2,805
DeKalb	\$12,500	22.980	0.000	\$3,390
Fulton	\$2,000	17.140	0.000	\$2,724
Gwinnett	\$4,000	19.200	1.450	\$3,221

EXECUTIVE SUMMARY
CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)

Metro Atlanta School Expenditures per Student FTE

The Cobb County School District has historically spent more on Instruction and less on General Administration per full-time equivalent (FTE) than most other metro districts. Full-Time Equivalent (FTE) refers to data collected for Quality Basic Education funding and is based on student enrollment and the education services provided by local school systems to students. As noted in the table below, Cobb’s **General Administrative costs**, \$238 per FTE, is lower than that of most other metro Atlanta districts and constitutes only **1.95%** of total expenditures. Cobb leads Metro Atlanta when comparing the **expenditures on Instruction** at \$8,870 (or **71.83%**) per FTE and its SAT scores.

Comparison of Metro Districts General Fund Expenditures per Student FTE Count					
School District	Atlanta	Cobb	DeKalb	Fulton	Gwinnett
Instructional	\$12,868	\$8,780	\$8,233	\$8,086	\$7,299
	66.04%	71.83%	61.77%	64.23%	66.60%
	<i>Percentage of Total Expenditures for Instructional Funding</i>				
Media	\$154	\$ 187	\$169	\$187	\$132
Instruction Support	\$1,610	\$475	\$455	\$1,046	\$624
Pupil Services	\$1,035	\$327	\$782	\$854	\$331
General Admin	\$329	\$238	\$587	\$243	\$212
	1.66%	1.95%	4.40%	3.10%	2.15%
	<i>Percentage of Total Expenditures for General Administration Funding</i>				
School Admin	\$894	\$832	\$830	\$768	\$818
Transportation	\$924	\$590	\$705	\$657	\$748
Maint & Operations	\$1,962	\$794	\$1,568	\$1,135	\$791
Debt Services	\$0	\$0	\$0	\$0	\$0
School Food Service	\$1	\$4	\$10	\$1	\$3
Renovation & Cap Project	\$8	\$58	\$0	\$0	\$1
Total *	\$19,786	\$ 12,223	\$13,329	\$12,976	\$10,959
SAT Scores **	921	1105	994	1063	1016
School Taxes ***	\$ 2,255	\$ 2,805	\$ 3,390	\$ 2,724	\$ 3,221

*Based on 2022-2023 State Report Card information (the latest available from Governor’s Office of Student Achievement)

** SAT scores based on 2023-2024 National Tests data

*** Taxes based on FY2024 (2023 Digest) Millage Rate and Homestead Exemptions calculated on a \$400,000 value home

EXECUTIVE SUMMARY
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS

The operating budget was developed in conformance with the District policy, which includes the guidelines in both assumptions and constraints areas as noted below.

ASSUMPTIONS/INITIATIVES

A. **Enrollment** – In October/ November of each year, enrollment projections for the forthcoming school year are made in collaboration with the District’s Strategy & Accountability Department and the Financial Planning & Analysis Department. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the **Cobb County School District Enrollment Study Annual Update** is prepared with a review on the population and housing data of the Atlanta Regional Commission (ARC), as well as multiple data sources from a variety of governmental social and economic systems. The following table presents the past five years of active enrollment data and a projection for future four years:

Five Year History	FY2020	FY2021	FY2022	FY2023	FY2024
Enrollment	112,097	107,379	106,970	106,703	106,358
Growth Rate	-	(4.21%)	(0.38%)	(0.25%)	(0.32%)

Projection	FY2025	FY2026	FY2027	FY2028
Enrollment	106,623	106,890	107,157	107,425
Growth Rate	0.25%	0.25%	0.25%	0.25%

B. **Personnel** – School-level staffing of teachers, paraprofessionals, counselors, media specialists, assistant principals, and clerks are determined based on the enrollment FTE (Full-Time Equivalency) and the personnel allotment formulas. Personnel needs are analyzed so that existing and projected new students are served according to state and local mandates.

The teacher/paraprofessional allotment formulas comply with State mandated maximum average class size, State waivers of class size requirement (State BOE rule 160-1-3-.02 Suspension of Rules and Laws), as well as the Pandemic Planning: Information for Georgia Public School District, which were issued by the State Department of Education. The formulas also comply with accreditation agency requirements, such as COGNIA.

C. **Economic Factor** – With the current economic conditions, inflation factors will be closely monitored this year. In general, operating budgets are continued unless there are new approved School District projects or initiatives. Individual account budget estimates (utility rates, etc.) are developed by contacting outside entities or collecting information from reliable sources to ensure that the District’s proposed budget is as realistic as possible.

EXECUTIVE SUMMARY
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)

<p>D. <u>Lapse Analysis</u> – Budgets are developed each year using a realistic, but conservative, approach. In spite of this approach, there are expenditure accounts that finish the year under-budget. This under-budget amount is referred to as <i>lapse</i>. This can happen for a variety of reasons such as budgeting insurance for an employee who does not request insurance. In this case, the budget is not utilized, and these funds revert to fund balance at the end of the year. Lapse can also occur as a result of over collections of revenue. Because of the District’s realistic budget approach, the effect of lapse on the District’s fund balance should be minimal.</p>
<p>E. <u>Formula Driven Budget/Academic Program Priority Driven Budget</u> - A formula driven budget is prepared by the Financial Services Division using the enrollment projections and personnel allotments furnished by the Accountability Division and Leadership Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated, and one-time costs are eliminated.</p>
<p>F. <u>Student Supply Allocations</u> – FY2025 Elementary schools are allotted supplies at the rate of \$38 per student. Middle schools are allotted supplies at the rate of \$46 per student. High schools are allotted supplies at the rate of \$54 per student.</p>
<p>G. <u>Salary Improvements</u> - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the District's goals and objectives as approved by the Board. In addition to a Salary Step Increase each year, salary improvements in prior years include a salary increase range of 8.0%-12.6% in FY2020, a salary increase range of 4.0%-8.6% in FY2022, a salary increase range of 8.5%-13.1% in FY2023, a salary increase range of 7.5%-12.1% in FY2024 and a salary increase range of 4.4%-9.0% in FY2025 (all increases depend on step eligibility and include all non-temporary employees).</p>
<p>H. <u>Program Evaluation</u> - New programs are recommended for consideration in the enhancement budget and are considered based on their contribution to District-wide and school-level objectives.</p>
<p>I. <u>Equipment</u> – The equipment, furniture, and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.</p>
<p>J. <u>Facilities</u> - Renovations of existing facilities and new facilities to be constructed are funded through the Special Purpose Local Option Sales Tax (SPLOST). Renovations to school facilities such as HVAC units, roofs, painting, etc. impact the General Fund. Because of these new items and new product efficiencies, there is a reduced need for increased general maintenance budgets in the General Fund. All General Fund maintenance accounts are reviewed annually to estimate and budget savings.</p>
<p>K. <u>Student Transportation</u> – Transportation is provided to students and is partially funded using State categorical grant funding. The majority of transportation is funded through local property taxes. Each year, the number of bus drivers and buses is analyzed based upon the projected number of students the District is anticipated to serve.</p>

EXECUTIVE SUMMARY
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)

<p>L. <u>Financial Impact of Non-Routine Capital Expenditures</u> School District building square footage is reviewed each year to account for new schools and classroom additions. Additional maintenance budgets are requested each year to provide for building maintenance (general maintenance supplies, custodians, etc.). Utility companies are contacted annually to ascertain the most current rate estimates. These estimates are used to budget utilities (existing and new buildings) for the new school year.</p>																							
<p>M. <u>Fringe Benefit Estimates for FY2025</u></p> <table border="1"> <thead> <tr> <th style="background-color: #92d050;">FRINGE BENEFIT</th> <th style="background-color: #92d050;">FY2025 PROJECTION</th> </tr> </thead> <tbody> <tr> <td>Group Insurance - Certified</td> <td>\$21,120.00 per member per year</td> </tr> <tr> <td>Group Insurance - Classified</td> <td>\$16,650.00 per member per year</td> </tr> <tr> <td>Social Security</td> <td>6.20% of Gross Salary</td> </tr> <tr> <td>Medicare</td> <td>1.45% of Gross Salary</td> </tr> <tr> <td>Teacher's Retirement System (Certified, Administrators, Clerical, Aides)</td> <td>20.78% of Gross Salary</td> </tr> <tr> <td>Unemployment</td> <td>\$20 – Annual Employee Cost</td> </tr> <tr> <td>Workers Compensation</td> <td></td> </tr> <tr> <td>Teachers, Administrators, Clerical, Aides</td> <td>0.47% of Gross Salary</td> </tr> <tr> <td>Bus Drivers</td> <td>6.71% of Gross Salary</td> </tr> <tr> <td>All Other</td> <td>4.08% of Gross Salary</td> </tr> </tbody> </table>		FRINGE BENEFIT	FY2025 PROJECTION	Group Insurance - Certified	\$21,120.00 per member per year	Group Insurance - Classified	\$16,650.00 per member per year	Social Security	6.20% of Gross Salary	Medicare	1.45% of Gross Salary	Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	20.78% of Gross Salary	Unemployment	\$20 – Annual Employee Cost	Workers Compensation		Teachers, Administrators, Clerical, Aides	0.47% of Gross Salary	Bus Drivers	6.71% of Gross Salary	All Other	4.08% of Gross Salary
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CONSTRAINTS
<p>A. <u>State Revenue</u> – The State fully funded the Quality Basic Education formula in FY2025 without austerity cuts in beginning budget projection. However, the Local Fair Share (LFS) continues to be deducted from State revenue to the District. The FY2025 LFS is budgeted at \$216.2 million dollars.</p>
<p>B. <u>Local Tax Revenue</u> – For FY2025, the Cobb County School District is estimating a property tax digest (2024) with 7.56 % growth. The millage rate of 18.7 mills was Board approved and consistent with that of the previous fiscal year.</p>
<p>C. <u>Uncommitted Fund Reserve</u> – For cash flow purposes (Payroll and Vendor Payments), current Board Policy (Policy DI) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures.</p>

LEGISLATIVE PRIORITIES

FINANCIAL SUSTAINABILITY



Sustain current levels of funding for the Georgia Network for Educational and Therapeutic Supports (GNETS)



Require fiscal notes for all education legislation that would affect school funding



Oppose diversion of funds from public education



Apply the same standards of accountability to all recipients of public money for education

EDUCATIONAL ACCESS



Sustain Teachers Retirement System as currently structured



Allow comparable flexibility for Strategic Waiver and Charter Systems



Incentivize higher education for teachers



Provide adequate funding to address dyslexia following screener identification



Fully fund changes to state literacy initiatives

SAFETY AND SECURITY



Provide an annual categorical safety and security grant



Develop a state rating system for books in Kindergarten – 12th grade to prevent inappropriate materials from being accessed by children

SCHOOL YEAR AT A GLANCE



105,738
STUDENTS



112
SCHOOLS

22 NATIONAL BLUE RIBBON SCHOOLS

56 GEORGIA SCHOOLS OF EXCELLENCE



DIVERSE STUDENT DEMOGRAPHICS

32.9% CAUCASIAN	29.9% BLACK	25.7% HISPANIC	5.9% ASIAN	5.6% OTHER
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	CCSD	NATIONAL	GA
ACT SCORES	22.7	19.5	21.3
SAT SCORES	1105	1,003	1,045
GRAD. RATE	87.7%	87%	84.4%



2ND LARGEST
SCHOOL DISTRICT IN GA

\$134,290,594 IN SCHOLARSHIP MONEY
AWARDED TO THE CLASS OF 2023



23RD LARGEST
SCHOOL DISTRICT IN
AMERICA OUT OF MORE
THAN 14,000 DISTRICTS

#1 IN THE
METRO
ON 2022
GA MILESTONES

AAA
CREDIT RATING



STUDENT SAFETY & SECURITY IS PARAMOUNT



1,174
BUSES

36 NEW AND REPLACEMENT SCHOOLS
HAVE BEEN BUILT SINCE 1998
DUE TO FUNDING PROVIDED BY
Ed-SPLOST

THE COBB COUNTY SCHOOL DISTRICT EMPLOYS
80 POLICE OFFICERS DEDICATED TO THE
SAFETY OF EACH STUDENT
AND SCHOOL IN THE DISTRICT



WORKFORCE DEVELOPMENT

3,333
OVERALL PATHWAY
COMPLETERS

INDUSTRY CREDENTIALS ISSUED
2,280



HEALTH

OUR AVERAGE HEALTH
INSPECTION SCORE WAS
99%

125
SCHOOL NURSES WORK FOR THE
COBB COUNTY SCHOOL DISTRICT



EMPLOYMENT

LARGEST
EMPLOYER IN COBB COUNTY

EMPLOYEES
17,725

74.7%
TEACHERS WITH ADVANCED DEGREES



EXECUTIVE SUMMARY COMMUNITY DEMOGRAPHIC AND FINANCIAL INFORMATION

State of Georgia

Georgia's population is approximately 10.7 million as of 2022. The state's economy is diverse, with major sectors including transportation, distribution, and logistics, as well as film and television production. Georgia is known for its scenic beauty and rich history, and it has become a major hub for international trade and tourism.



Georgia Economic Information



- With the second highest film stage space in the nation, Georgia film and television productions spent \$4.1 billion in FY2023. The state hosted 390 major productions.
- In 2023, Georgia's total trade exceeded \$186.3 billion with **exports** surpassing a **record-breaking** \$49.7 billion, breaking the previous record by almost \$3 billion and recording a 5% increase over 2022 levels.
- Aerospace products remain Georgia's number one export, totaling \$10.5 billion in 2023. Motor Vehicles, at \$16.0 billion in 2023, are Georgia's top traded products with other states and countries.
- Georgia ranks 7th in the U.S. for dollar value of trade and 12th in the U.S. for dollar value of exports, which reflects the State's substantial transportation, distribution and logistics industry focused on international trade.
- Georgia Destinations: For the second year in a row, Georgia's **Golden Isles** claimed the top spot for Best Islands in the Continental U.S.
- Calendar year 2023 was **record-breaking** for the Georgia **tourism** industry, welcoming the largest number of visitors the state has ever seen. 171 million domestic and international visitors brought in \$43.6 billion in spending.

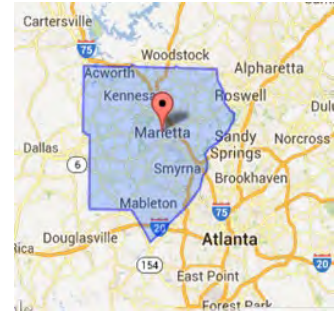


EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION
(Continued)

Cobb County

Cobb County is in the northwest quadrant of the Atlanta metropolitan area.

- It is the third most populous county in the state.
- It has ranked among the top 100 wealthiest counties in the United States.
- It is one of the fastest growing counties in Georgia.
- Cobb County School district is Cobb County's largest employer.



Demographics

Information source: United States Census bureau. Estimates: July 1, 2023
Cobb County Government - Economic Development Office: 2023 Census Reporter.org 2023

Population

776,743 (2023 estimate)

Race

- White: 48.3%
- African American: 29.5%
- Hispanic: 15.1%
- Asian: 5.9%
- Other: 1.2%



Age Ranges

- Median: 37.2 years of age
- < 24 years: 27.9%
 - 25 – 64 years: 58.0%
 - > 65 years: 14.1%

Employment and Income

- Persons below poverty line 8.5%
- Median household income: \$99,382
- Per capita income: \$51,744

Education

- High School Graduates or higher: 93%
- Bachelor's Degree or higher: 51.6%
- Graduate or Professional degree: 20%



Households

- Number of households: 299,074
- Median value of owner-occupied: \$432,000

Economics and Business Industries

Cobb County is a part of Metropolitan Atlanta which is a national center for finance, transportation, distribution, and communications. These factors, coupled with a mild climate, beautiful natural environment, affordable housing, and a first-class international airport, help to consistently place Atlanta at or near the top of surveys identifying the most desirable U. S. cities to locate a business.

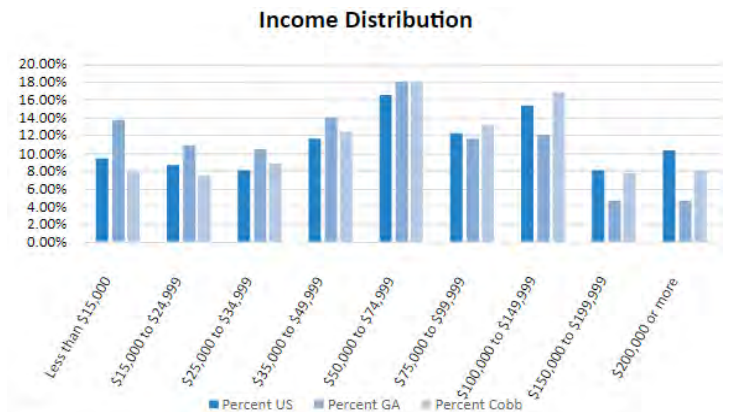
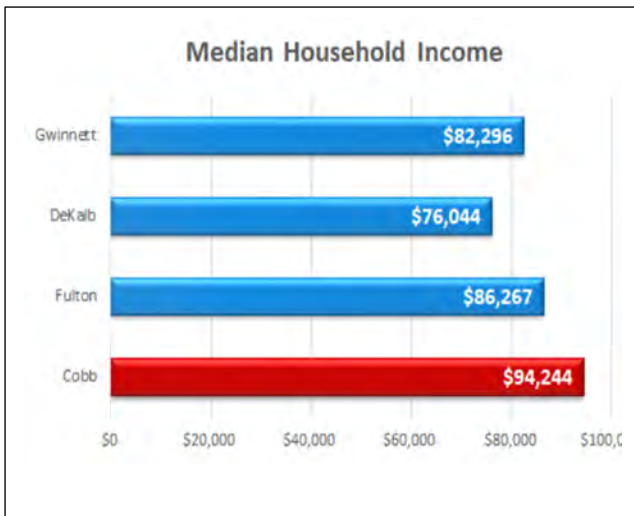
EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION
(Continued)



Many top industries are currently providing employment and developing business in **Cobb County**. The County has distinguished itself with a variety of assets to support continued development of these industries such as its proximity to the *Hartsfield-Jackson International Airport* with air freight capacity, strong interstate networks, high-volume ports, and lower cost of land. Cobb ranks in the top 20 most affordable metro areas in the United States.



- Cobb is home to over 13% of households earning \$200,000 or more in Georgia even though it comprises only 7.4% of the total households in the state.
- Cobb median incomes are much higher than state and national averages and can be attributed to a highly skilled and educated workforce, the presence of specialized industries, and a high concentration of dual-income households.



FY2025 BUDGET DEVELOPMENT TIMELINE AND CALENDAR

The budget preparation process extends for a period of approximately twelve months beginning in July. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local seven-member Board of Education for legal adoption prior to July 1. The following are the major elements included in the school district budget process:

<p style="text-align: center; margin: 0;">PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION JULY-JANUARY</p>
<ul style="list-style-type: none"> • Prepare budget calendar and budget procedures • Prepare preliminary budget forecast • Gather budget balancing information (schools & departments) • Prepare school district personnel allotment projections • Prepare operational department projections • Prepare revenue projections • Prepare revenue/expenditure estimates for other funds
<p style="text-align: center; margin: 0;">TRACK ACTIVITIES THAT COULD IMPACT BUDGET DEVELOPMENT JULY - JUNE</p>
<ul style="list-style-type: none"> • Administration tracks and reports legislative activities
<p style="text-align: center; margin: 0;">TAX DIGEST UPDATE MARCH</p>
<ul style="list-style-type: none"> • Annual Meeting with Cobb Tax Assessor to update Cobb County Government entities regarding the development of the tax digest and digest growth
<p style="text-align: center; margin: 0;">BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL APRIL</p>
<ul style="list-style-type: none"> • Board of Education/Administrators review proposed budget; Board of Education adopts a Tentative Budget – April 18, 2024
<p style="text-align: center; margin: 0;">BUDGET INPUT FROM COBB COUNTY CITIZENS ON FY2025 TENTATIVE BUDGET AND ON THE AMERICAN RESCUE PLAN (ARP) ACT APRIL-MAY</p>
<ul style="list-style-type: none"> • Board of Education gathers budget input and American Rescue Plan (ARP) Act input from Citizens at FY2025 Budget Public Forums – April 18, 2024 at 6:30 PM, May 16, 2024 at 6:30 PM
<p style="text-align: center; margin: 0;">FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION MAY</p>
<ul style="list-style-type: none"> • Board of Education approves FY2025 Final Budget – May 16, 2024 at 7:00 PM

EXECUTIVE SUMMARY
FY2025 PERSONNEL RESOURCE CHANGES – GENERAL FUND



(In FTE Basis)

GENERAL FUND	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Approved Budget
Instructional School Positions					
Kindergarten Teachers	360.00	299.00	325.00	327.00	317.00
Kindergarten Early Intervention Program	135.00	120.00	126.00	126.50	125.50
Grades 1-3	1,022.50	960.50	952.00	991.00	985.00
Grades 1-3 Early Intervention Program	295.00	312.00	302.00	321.50	311.00
Grades 4-5	581.00	553.00	537.00	557.00	561.00
Grades 4-5 Early Intervention Program	194.50	203.50	208.00	210.00	207.50
Elementary Specialists	228.00	218.00	219.00	220.00	219.00
Grades 6-8	864.50	839.50	810.50	802.00	795.50
Grades 9-12/Alternative Program	1,070.00	1,074.50	1,083.50	1,086.50	1,085.00
Virtual Learning Teachers	11.00	11.00	11.00	18.00	18.00
Career & Technology	121.50	133.00	131.50	134.00	138.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	27.00	27.00	29.50	29.50
Discretionary Staff - Certified	31.11	283.61	107.11	124.11	121.61
Tech Instructional Specialist TTIS	20.00	20.00	24.00	24.00	24.00
Magnet Teachers	12.00	12.00	12.00	13.00	13.00
Magnet Assistant Principal	6.00	6.00	6.00	6.00	6.00
English as a Second Language - ESOL	209.50	214.00	220.50	225.00	242.00
Gifted	563.50	580.00	559.00	564.50	575.00
Remedial Education Teachers	250.50	255.50	301.00	305.00	321.00
Special Ed - Teachers	1,300.00	1,300.00	1,300.00	1,306.90	1,314.90
Special Ed - Preschool Teachers	79.50	79.50	79.50	104.00	104.00
Special Ed - Parapro	452.00	452.00	452.00	464.40	464.40
Special Ed - Preschool Parapro	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapro	41.00	42.00	42.00	42.00	42.00
Kindergarten Parapro	360.00	299.00	324.00	326.00	316.00
Elementary Parapro	147.00	135.00	136.00	136.50	135.50
Media Parapro	81.10	78.20	97.00	96.50	96.50
Virtual Learning Parapro	16.00	16.00	17.00	17.00	17.00
Media Specialists	125.00	126.00	127.00	127.00	127.00
Total Instructional School Positions	8,773.71	8,814.81	8,701.61	8,869.91	8,876.91
Other School Support Positions					
Principals	108.00	109.00	109.00	109.00	109.00
Assistant Principals	229.00	224.00	219.00	236.00	237.00
Cobb Horizon Parent Facilitator	0.00	0.00	0.00	0.00	0.00
Program Director/Coordinator/Admin	2.00	4.00	6.00	5.00	5.00
Counselors (Elementary, Middle, High)	259.00	253.00	252.00	252.50	252.50
Local School Secretary	110.00	111.00	111.00	111.00	111.00
Local School Bookkeeper	111.00	112.50	112.50	112.50	112.50

EXECUTIVE SUMMARY
FY2025 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

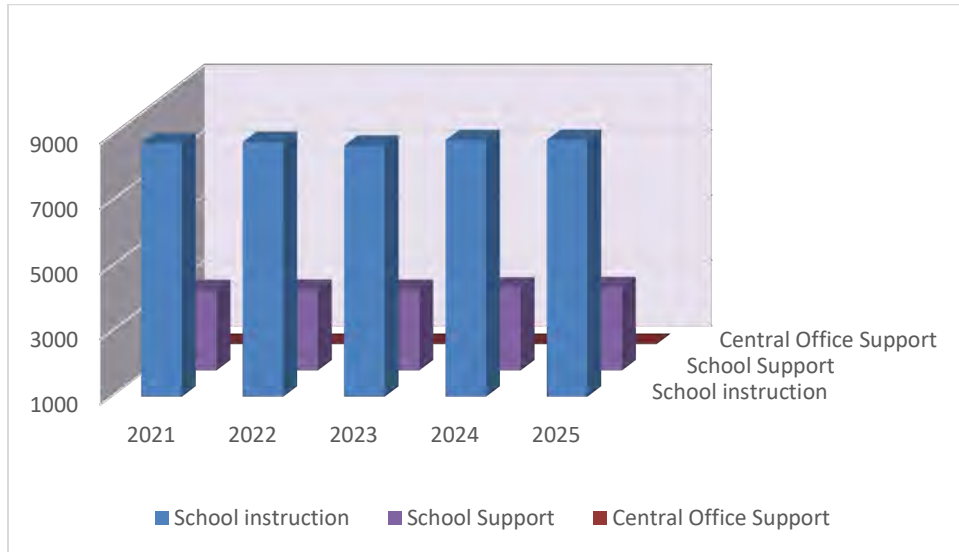


(In FTE Basis)

GENERAL FUND	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Approved Budget
Local School Clerical	272.50	269.00	273.00	268.50	268.50
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
IWC Facilitator, Consultant, Parent Spec.	0.00	8.00	8.15	8.15	8.15
Interpreters – Special Ed	7.00	7.00	7.00	7.00	8.00
Diagnosticians	4.00	4.00	4.00	11.60	15.60
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.60	9.60
Physical Therapists	6.40	6.40	6.40	6.00	6.00
Speech Language Pathologist (SLP)	191.00	191.00	191.00	191.00	192.00
SLP Parapros	4.00	4.00	4.00	6.00	6.00
Special Ed Nurses	12.50	12.50	12.50	12.50	12.50
Support and Service Admin (SSA)	85.00	85.00	70.00	70.00	70.00
School Nurses, Consult/Itinerant Nurses	117.00	118.00	116.00	118.00	118.00
Hospital / Homebound Teachers	3.00	3.00	2.00	1.00	1.00
Special Ed Transition Resource Specialist	0.00	0.00	0.00	0.00	2.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Psychologists	40.25	40.25	50.25	50.25	50.25
Tech Specialists – Tech Dept	71.00	73.00	72.00	73.00	73.00
Social Workers	33.00	33.00	33.00	37.50	37.50
Truancy Coordinators	0.00	0.00	0.00	4.00	4.00
Campus Officers	49.00	50.00	50.00	80.00	80.00
Custodians	617.35	623.85	628.85	631.10	634.10
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	859.00	859.00	859.00	859.00	859.00
Maintenance	139.00	139.00	139.00	142.00	142.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,468.60	3,478.10	3,474.25	3,541.20	3,554.20
Central Office Support Positions					
Division 1 – Superintendent	2.00	2.00	2.00	2.00	2.00
Division 1 – Chief of Staff	14.00	14.50	16.50	30.00	30.00
Division 2 – Operations	54.25	71.25	73.10	76.10	76.10
Division 3 – Technology	58.50	58.50	58.00	58.00	58.00
Division 4 – Human Resources	45.00	47.00	51.50	54.50	54.50
Division 5 – Strategy & Accountability	36.50	37.50	43.50	37.00	37.00
Division 6 – Academics-Teach & Learn	66.78	66.78	66.68	72.68	72.68
Division 6 – Academics-Special Ed Svcs	26.00	26.00	42.00	43.00	43.00
Division 7 – School Leadership	17.49	17.49	15.49	14.49	14.49
Division 8 – Financial Services	54.65	54.65	56.65	60.65	60.65
Total Central Office Support Positions	375.17	395.67	425.42	448.42	448.42
Grand Total – General Fund Positions	12,617.48	12,688.58	12,601.28	12,859.53	12,879.53

EXECUTIVE SUMMARY
FY2025 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2021	FY2022	FY2023	FY2024	FY2025 Projection
General Fund Positions	12,617	12,689	12,601	12,860	12,880
Student Enrollment	107,379	106,970	106,703	106,358	106,623
Staff/Student Ratio	1: 8.51	1: 8.43	1: 8.47	1: 8.27	1: 8.28



EXECUTIVE SUMMARY
FY2025 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2021

1. Full Salary Step Increase for All Eligible Employees
2. 24.00 Instructional Support Positions
3. Staffing for Cobb Innovation & Technology Academy (CITA) – 12.00 Positions, and for the Early Learning Center – 10.0 Positions
4. 13.00 Custodian Positions (Based on square footage)

FY2022

1. 26.00 Instructional Support Positions
2. Staffing new Susan Todd Pearson Middle School - 10.10 positions, the Cobb Innovation & Technology Academy (CITA) – 4.00 Positions
3. 6.50 Custodian Positions,
4. 2.00 Technology Customer Care positions
5. Salary Step Increase for All Eligible Employees
6. Salary Increase for All Non-Temporary Employees – (Salary increase range 4.0% - 8.6% depending upon step eligibility)

FY2023

1. Add 107.30 Instructional Support Positions
2. Add 10.00 School Psychologists;
3. 5.0 Custodian Positions (Based on square footage)
4. Step Increase for All Eligible Employees
5. Salary Increase for All Non-Temporary Employees – (Salary increase range 8.5% - 13.1% depending upon step eligibility)

FY2024

1. Add 202.00 Instructional Support Positions
2. Add 11.00 School Resource Officers; add 2.25 Custodian Positions (Based on square footage)
3. Salary Step Increase for All Eligible Employees
4. Salary Increase Range for All Non-Temporary Employees, (7.5% - 12.1% depending upon step eligibility)
5. Competitive Salary Adjustment for Teachers – Rank T4, Steps 1-3
6. Increase the Substitute Teacher Rate to \$150 per Day, and the Supply Teacher Rate to \$212 per Day

FY2025

- 3.00 Custodian Positions (Based on square footage)
- Salary Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – (4.4% to 9.0%, depending on Step eligibility.)

EXECUTIVE SUMMARY
FY2025 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



(In FTE Basis)

OTHER FUNDS	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Approved Budget
SPLOST 5 & 6	34.12	33.05	33.05	33.05	33.05
Title I	170.60	169.60	201.09	201.09	187.49
IDEA	322.60	312.00	324.35	324.35	314.95
CTAE	0.00	0.00	0.00	0.00	0.00
Title II - A	10.99	10.98	10.99	10.99	10.98
Homeless Grant	0.00	0.00	0.00	2.00	0.00
American Rescue Plan Act	0.00	215.00	215.00	0.00	0.00
Title III – A (LEP)	6.05	6.05	6.05	6.05	6.05
Title IV – A & B	3.40	3.36	4.34	4.34	4.34
USDA Fresh Fruits & Veggie	0.00	0.00	0.00	0.00	0.00
Adult Education	7.00	7.00	7.00	8.00	8.00
GNETS	46.25	38.25	49.00	49.00	29.31
Donations	0.00	0.00	0.00	0.00	0.00
Venue Management	2.00	4.00	0.00	0.00	0.00
After School Program	4.10	4.10	3.85	3.85	3.85
Performing Arts	0.00	0.00	0.00	0.00	0.00
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	0.00	0.00
Adult High School	2.60	2.60	3.00	3.00	3.00
Art Career and Cultural Expl	0.00	0.00	0.00	0.00	0.00
Pre-Kindergarten (Lottery)	1.00	6.00	6.00	10.00	10.00
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition Service	1,216.00	1,216.00	1,216.00	1,216.00	1,216.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Self-Insurance	5.00	5.69	5.69	5.69	7.69
Purchasing/ Warehouse	17.00	0.00	0.00	0.00	0.00
Flexible Benefits	1.00	0.00	0.00	0.00	0.00
Grand Total – Other Funds Positions	1,871.71	2,055.68	2,107.41	1,878.41	1,835.71

The District FY2025 Personnel total 14,715.24 (in FTE basis) including General Fund and Other Funds positions.



**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
FIVE YEARS GENERAL FUND FORECAST**

Type	Category	FY2024 Board Approved Revised Budget	Year 1 FY2024	Year 2 FY2025	Year 3 FY2026	Year 4 FY2027	Year 5 FY2028	Assumptions												
1 Local	Property Tax Revenue	\$ 710,105,505	\$ 785,619,822	\$ 844,541,309	\$ 907,881,907	\$ 975,973,050	\$ 1,049,171,029	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2025 Projected Digest</td> <td>7.56%</td> </tr> <tr> <td>FY2026 Projected Digest</td> <td>7.50%</td> </tr> <tr> <td>FY2027 Projected Digest</td> <td>7.50%</td> </tr> <tr> <td>FY2028 Projected Digest</td> <td>7.50%</td> </tr> <tr> <td>FY2029 Projected Digest</td> <td>7.50%</td> </tr> </table>	<u>Property Digest Information</u>		FY2025 Projected Digest	7.56%	FY2026 Projected Digest	7.50%	FY2027 Projected Digest	7.50%	FY2028 Projected Digest	7.50%	FY2029 Projected Digest	7.50%
<u>Property Digest Information</u>																				
FY2025 Projected Digest	7.56%																			
FY2026 Projected Digest	7.50%																			
FY2027 Projected Digest	7.50%																			
FY2028 Projected Digest	7.50%																			
FY2029 Projected Digest	7.50%																			
2	Other Tax Revenue	\$ 68,811,650	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	Constant												
3	Other Local	\$ 22,507,213	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	Constant												
4 State	Miscellaneous State Grant	\$ 6,127,520	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	Constant												
5	QBE	\$ 644,361,792	\$ 705,043,420	\$ 702,043,420	\$ 699,043,420	\$ 696,043,420	\$ 693,043,420	Decrease for Local Fair Share Change												
6 Federal	Indirect Cost	\$ 6,264,396	\$ 5,726,019	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant												
7	ROTC	\$ 1,183,400	\$ 1,199,180	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant												
8	MedAce	\$ 1,457,410	\$ 2,575,441	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant												
9	Medicaid	\$ 608,526	\$ 2,139,157	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant												
10 Revenue Total		\$ 1,461,427,412	\$ 1,603,757,880	\$ 1,655,171,923	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643													
11 Reserve Available	Funds Reserved in Prior Year	\$ 110,339,185	\$ 57,581,243	\$ 34,602,661	\$ -	\$ -	\$ -													
	Total Funds Available	\$ 1,571,766,597	\$ 1,661,339,123	\$ 1,689,774,584	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643													
12	Prior Year Continuation Budget	\$ 1,536,035,384	\$ 1,536,035,384	\$ 1,661,339,123	\$ 1,686,774,584	\$ 1,749,249,181	\$ 1,780,603,664													
	Expenditure Changes	\$ 35,731,213	\$ 16,391,081	\$ 3,629,070	\$ 6,679,450	\$ 9,040,119	\$ 47,623,899													
13 Salary/Benefits	Annual Step Increase		\$ 16,558,021	\$16,806,391	\$17,058,487	\$17,314,364	\$17,574,080	Annual Step Increase for All Eligible Employees												
	Increased Benefit Cost		\$ 37,635,317	\$8,000,000	\$5,000,000	\$5,000,000	\$5,000,000	Estimated based on historical trends and annual rates approval												
	Salary Raise		\$ 54,719,320					Salary raise for all Non-Temporary employees												
14 Base	FY23 Loan to SPLOST6																			
	Expenditure Total	\$ 1,571,766,597	\$ 1,661,339,123	\$ 1,689,774,584	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643													
	Forecasted (Deficit)/Surplus	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -													

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
OTHER FUNDS FORECAST**

Fund	Beginning Fund Balance July 1, 2023	FY2024			FY2025			FY2026			FY2027			FY2028			Forecast Assumptions and Comments	
		Proj. Revised Budget	Proj. Revised Budget	Endline Fund Balance	Approved Budget	Approved Budget	Endline Fund Balance	Forecast Budget	Forecast Budget	Endline Fund Balance	Forecast Budget	Forecast Budget	Endline Fund Balance	Forecast Budget	Forecast Budget	Endline Fund Balance		
		Revenue	Expenditures	June 30, 2024	Revenue	Expenditures	June 30, 2025	Revenue	Expenditures	June 30, 2026	Revenue	Expenditures	June 30, 2027	Revenue	Expenditures	June 30, 2028		
SPECIAL REVENUE FUNDS																		
Federal Aid																		
402	Title I	\$0	\$26,286,062	\$26,286,062	\$0	\$23,632,419	\$23,632,419	\$0	\$23,632,419	\$23,632,419	\$0	\$23,632,419	\$23,632,419	\$0	\$23,632,419	\$23,632,419	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$23,563,248	\$23,563,248	\$0	\$23,446,851	\$23,446,851	\$0	\$23,446,851	\$23,446,851	\$0	\$23,446,851	\$23,446,851	\$0	\$23,446,851	\$23,446,851	\$0	Grants are initially budgeted with last year amount
406	Vocational Education CTAE	\$0	\$893,022	\$893,022	\$0	\$836,029	\$836,029	\$0	\$836,029	\$836,029	\$0	\$836,029	\$836,029	\$0	\$836,029	\$836,029	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$4,678,391	\$4,678,391	\$0	\$3,217,599	\$3,217,599	\$0	\$3,217,599	\$3,217,599	\$0	\$3,217,599	\$3,217,599	\$0	\$3,217,599	\$3,217,599	\$0	Grants are initially budgeted with last year amount
420	CARES Act Relief Fund	\$0	\$600,353	\$600,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund completed in FY2024
432	Homeless	\$0	\$959,180	\$959,180	\$0	\$211,032	\$211,032	\$0	\$211,032	\$211,032	\$0	\$211,032	\$211,032	\$0	\$211,032	\$211,032	\$0	Grants are initially budgeted with last year amount
448	American Rescue Plan Act	\$0	\$679,326	\$679,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	COVID 19 Relief Grant of FY2022 - FY2023
458	Satter Georgia Grant	\$0	\$149,715	\$149,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	New Fund in FY2025
460	Title III - A	\$0	\$2,321,360	\$2,321,360	\$0	\$1,681,537	\$1,681,537	\$0	\$1,681,537	\$1,681,537	\$0	\$1,681,537	\$1,681,537	\$0	\$1,681,537	\$1,681,537	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$3,107,316	\$3,107,316	\$0	\$2,409,518	\$2,409,518	\$0	\$2,409,518	\$2,409,518	\$0	\$2,409,518	\$2,409,518	\$0	\$2,409,518	\$2,409,518	\$0	Grants are initially budgeted with last year amount
475	E-Rate	\$0	\$0	\$0	\$0	\$10,235,348	\$10,235,348	\$0	\$10,235,348	\$10,235,348	\$0	\$10,235,348	\$10,235,348	\$0	\$10,235,348	\$10,235,348	\$0	New Fund in FY2025
478	USDA Fruit & Vegetable	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$33,743,372	\$59,141,000	\$70,587,735	\$22,296,637	\$67,310,775	\$73,999,674	\$15,607,738	\$67,310,775	\$67,310,775	\$15,607,738	\$67,310,775	\$67,310,775	\$15,607,738	\$67,310,775	\$67,310,775	\$15,607,738	Continue FY2025 Revenue Budget and equal Expenditures
Special Programs																		
549	Donations	\$912,017	\$415,530	\$472,281	\$855,266	\$0	\$0	\$855,266	\$0	\$0	\$855,266	\$0	\$0	\$855,266	\$0	\$0	\$855,266	Donations are budgeted as received
550	Venue Management	\$641,254	\$1,650,000	\$1,454,965	\$836,289	\$1,500,000	\$1,500,000	\$836,289	\$1,500,000	\$1,500,000	\$836,289	\$1,500,000	\$1,500,000	\$836,289	\$1,500,000	\$1,500,000	\$836,289	Continue FY2025 Budget (balanced)
551	After School Program	\$3,677,283	\$8,908,439	\$8,066,441	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	Project using 0% Student Growth
552	Performing Arts	\$560,266	\$321,522	\$321,522	\$560,266	\$475,210	\$475,210	\$560,266	\$475,210	\$475,210	\$560,266	\$475,210	\$475,210	\$560,266	\$475,210	\$475,210	\$560,266	Continue FY2025 Budget (balanced)
553	Tuition School	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,396,702	\$2,665,903	\$1,399,702	\$1,399,702	\$1,399,702	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	Continue FY2025 Budget (balanced)
554	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund consolidated to General Fund 0100 in FY2024
556	Adult High School	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	Continue FY2025 Budget (balanced)
557	Art Career & Cultural Explore	\$13,725	\$2,600	\$6,200	\$10,125	\$9,600	\$9,600	\$10,125	\$9,600	\$9,600	\$10,125	\$9,600	\$9,600	\$10,125	\$9,600	\$9,600	\$10,125	Continue FY2025 Budget (balanced)
580	Miscellaneous Grants	\$205,098	\$366,479	\$366,479	\$205,098	\$0	\$0	\$205,098	\$0	\$0	\$205,098	\$0	\$0	\$205,098	\$0	\$0	\$205,098	Misc grants are budgeted as received
State Aid																		
510	Adult Education	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	Grants are initially budgeted using last year's
532	GNETS	\$189,449	\$2,789,551	\$2,855,201	\$123,799	\$2,739,354	\$2,739,354	\$123,799	\$3,102,146	\$3,102,146	\$123,799	\$3,102,146	\$3,102,146	\$123,799	\$3,102,146	\$3,102,146	\$123,799	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$316,148	\$316,148	\$0	\$301,148	\$301,148	\$0	\$301,148	\$301,148	\$0	\$301,148	\$301,148	\$0	\$301,148	\$301,148	\$0	Continue FY2025 Budget (balanced)
TOTAL OF SPECIAL REVENUE FUNDS		\$43,068,603	\$140,173,004	\$150,708,707	\$32,532,900	\$150,804,516	\$157,493,415	\$25,844,001	\$151,170,308	\$151,170,308	\$25,844,001	\$151,170,308	\$151,170,308	\$25,844,001	\$151,170,308	\$151,170,308	\$25,844,001	
DEBT SERVICE FUND																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>Debt Payoff Comment</u> School District Bonded Debt was paid off FY2007
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	Continue FY2025 Budget (balanced)
692	Self Insurance	\$5,813,451	\$7,500,000	\$7,500,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	Continue FY2025 Budget (balanced)
693	FNS Catered Food Services	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	Continue FY2025 Budget (balanced)
TOTAL OF INTERNAL SERVICE FUNDS		\$6,032,307	\$7,950,000	\$7,950,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	
CAPITAL PROJECTS FUNDS																		
SPLOST and District-Wide		\$159,867,413	\$220,251,025	\$187,285,677	\$192,832,761	\$163,136,100	\$205,496,148	\$150,472,713	\$176,129,336	\$184,902,011	\$141,700,038	\$184,991,708	\$167,495,334	\$159,196,412	\$193,386,053	\$177,033,844	\$175,548,621	
TOTAL OF CAPITAL PROJECT FUNDS		\$159,867,413	\$220,251,025	\$187,285,677	\$192,832,761	\$163,136,100	\$205,496,148	\$150,472,713	\$176,129,336	\$184,902,011	\$141,700,038	\$184,991,708	\$167,495,334	\$159,196,412	\$193,386,053	\$177,033,844	\$175,548,621	
TOTAL OF OTHER FUNDS		\$208,968,323	\$368,374,029	\$345,944,384	\$231,397,968	\$326,490,616	\$375,539,563	\$182,349,021	\$339,849,644	\$348,622,319	\$173,576,346	\$348,712,016	\$331,215,642	\$191,072,720	\$357,106,361	\$340,754,152	\$207,424,929	

Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district.
Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013), SPLOST 4 (2014-2018), SPLOST 5 (2019-2023), SPLOST 6 (2024-2028).
SPLOST 5 was approved on March 21, 2017 for another five year plan starting from January 1, 2019, ends on December 31, 2023.
SPLOST 6 was approved on November 2, 2021 for another five year plan starting from January 1, 2024, ends on December 31, 2028. Its five-year revenue forecast is provided in Capital Projects Funds document

EXECUTIVE SUMMARY
 COBB COUNTY SCHOOL DISTRICT
 SPLOST 6 REVENUE FORECAST

COBB COUNTY SCHOOL DISTRICT
 SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES

	2024	2025	2026	2027	2028	2029
Jan		14,901,012	15,424,158	15,975,248	16,556,040	17,168,410
Feb	13,457,770	13,930,247	14,427,961	14,952,500	15,505,559	
March	12,724,621	13,171,358	13,641,958	14,137,922	14,660,851	
April	13,240,216	13,705,054	14,194,723	14,710,782	15,254,900	
May	13,757,458	14,240,456	14,749,253	15,285,474	15,850,848	
June	14,144,228	14,640,805	15,163,906	15,715,202	16,296,471	
July	14,336,872	14,840,212	15,370,439	15,929,243	16,518,429	
Aug	14,331,622	14,834,777	15,364,810	15,923,409	16,512,379	
Sept	14,543,879	15,054,487	15,592,369	16,159,241	16,756,934	
Oct	13,710,235	14,191,575	14,698,626	15,233,005	15,796,439	
Nov	14,087,116	14,581,687	15,102,677	15,651,746	16,230,668	
Dec	13,398,110	13,868,492	14,363,998	14,886,215	15,436,821	
Yr. Total	151,732,127	171,960,162	178,094,878	184,559,987	191,376,339	17,168,410
						894,891,903



CARLA JACKSON

Tax Commissioner

HEATHER WALKER

Chief Deputy

June 28, 2023

Mr. Chris Ragsdale
Superintendent
Cobb County Board of Education
PO Box 1288
Marietta, GA 30061

Dear Mr. Ragsdale:

This letter is to certify the 2023 School Digest as follows:

Net M & O Digest	
Real Property	\$36,463,095,829
Personal Property	\$2,568,043,131
Motor Vehicle	\$173,428,160
Mobile Homes	\$12,863,907
Public Utilities	\$955,561,473
Timber 100% Value	\$0
Heavy Duty Equipment	\$3,271,399
Net Total	\$40,176,263,899

If you have any question, please do not hesitate to contact me.

Sincerely,

Carla Jackson
Tax Commissioner

NOTICE

The Cobb County Board of Education does hereby announce that the school district's millage rates will be set at a meeting to be held at 514 Glover Street, Marietta, Georgia in the Board Room on July 18, 2024 at 6:30 PM and pursuant to the requirements of O.C.G.A. 48-5-32, does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2024 TAX DIGEST AND 5-YEAR HISTORY OF LEVY - GENERAL FUND

<u>COUNTY SCHOOL</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Real & Personal	34,209,208,121	36,305,830,271	38,245,775,536	40,710,912,324	45,731,320,884	52,677,357,821	57,079,133,968
Motor Vehicles	424,772,870	332,095,090	266,071,610	210,910,680	181,230,170	173,428,160	157,225,340
Mobile Homes	11,963,700	12,700,651	13,109,955	13,008,126	12,984,231	12,863,907	13,331,705
Timber - 100%	117,408	0	0	0	15,000	0	0
Heavy Duty Equipment	1,888,857	2,277,113	2,373,911	1,799,537	3,336,782	3,271,399	2,639,129
Gross Digest	34,647,950,956	36,652,903,125	38,527,331,012	40,936,630,667	45,928,887,067	52,866,921,287	57,252,330,142
LESS M&O Exempt	(7,729,704,572)	(8,270,157,266)	(8,766,733,703)	(9,471,117,883)	(10,829,173,057)	(12,690,657,388)	(14,137,126,953)
Net M&O Digest	26,918,246,384	28,382,745,859	29,760,597,309	31,465,512,784	35,099,714,010	40,176,263,899	43,115,203,189
Gross M&O Millage	18.90	18.90	18.90	18.90	18.90	18.70	18.70
LESS Rollbacks							
PLUS Increases							
Net M&O Millage	18.90	18.90	18.90	18.90	18.90	18.70	18.70
Net Taxes Levied	508,754,857	536,433,897	562,475,289	594,698,192	663,384,595	751,296,135	806,254,300
Net Taxes \$ Increase/Decrease	38,583,621	27,679,040	26,041,392	32,222,902	68,686,403	87,911,540	54,958,165
Net Taxes % Increase/Decrease	8.21%	5.44%	4.85%	5.73%	11.55%	13.25%	7.32%

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
MILLAGE RATE TRENDS**

Metro Atlanta Millage Rate Comparison

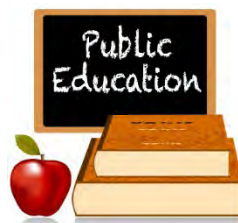
Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	20.500	0.000	20.500	\$25,000
Cobb	18.700	0.000	18.700	\$10,000
Dekalb	22.980	0.000	22.980	\$12,500
Fulton	17.140	0.000	17.240	\$2,000
Gwinnett	19.200	1.450	20.650	\$4,000

Based on FY2024 (2023 Digest) millage rates adopted by Metro Atlanta school districts.

Property Tax Rates – Cobb County School District

Note: Taxes are levied on real and personal property. Based on a millage levy of 1.00 Mill, a homeowner would pay \$1.00 per \$1,000 on 40% of the assessed value.

Fiscal Year	General Fund Millage Rate	Bond Fund Millage Rate	Total Millage Rate
2006	19.00	0.90	19.90
2007	19.00	0.90	19.90
2008	18.90	0.00	18.90
2009	18.90	0.00	18.90
2010	18.90	0.00	18.90
2011	18.90	0.00	18.90
2012	18.90	0.00	18.90
2013	18.90	0.00	18.90
2014	18.90	0.00	18.90
2015	18.90	0.00	18.90
2016	18.90	0.00	18.90
2017	18.90	0.00	18.90
2018	18.90	0.00	18.90
2019	18.90	0.00	18.90
2020	18.90	0.00	18.90
2021	18.90	0.00	18.90
2022	18.90	0.00	18.90
2023	18.90	0.00	18.90
2024	18.70	0.00	18.70
2025	18.70	0.00	18.70



ORGANIZATION SECTION










**COBB COUNTY SCHOOL DISTRICT
FUNCTION AND COMPOSITION
JUNE 30, 2024**

All matters relating to education and operations in the Cobb County School District are governed and controlled by the Board of Education as provided by Georgia law. The Board has the responsibility to maintain a uniform system of public schools providing quality education for all young people of Cobb County. With the advice of the superintendent, the Board must determine the policies and prescribe the rules and regulations for the management and administration of the school system.

Generally, the Board holds public meetings twice a month to conduct normal business with special sessions as needed. The Board is composed of seven members who are each elected for four years from one of seven geographical districts in the county. The Board elects a chairman and vice-chairman from the seven members to govern the body for a one year period. As of June 30, 2024, the members of the Board and their term expiration dates are as follows:

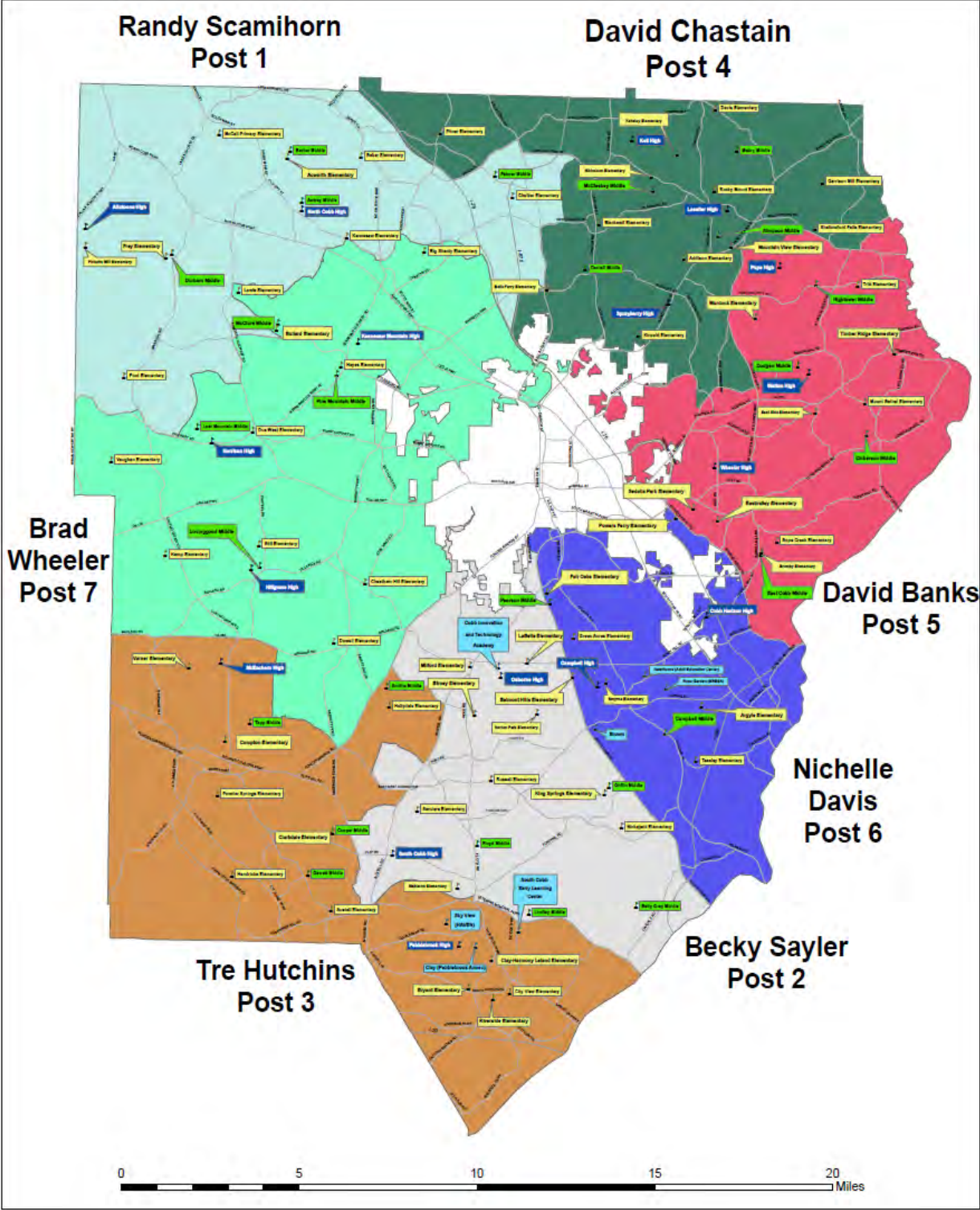
<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Chair	Randy Scamihorn	December 31, 2024
Vice-Chair	David Banks	December 31, 2024
Board Member	Becky Saylor	December 31, 2026
Board Member	Leroy Tre' Hutchins	December 31, 2024
Board Member	David Chastain	December 31, 2026
Board Member	Nichelle Davis	December 31, 2026
Board Member	Brad Wheeler	December 31, 2024

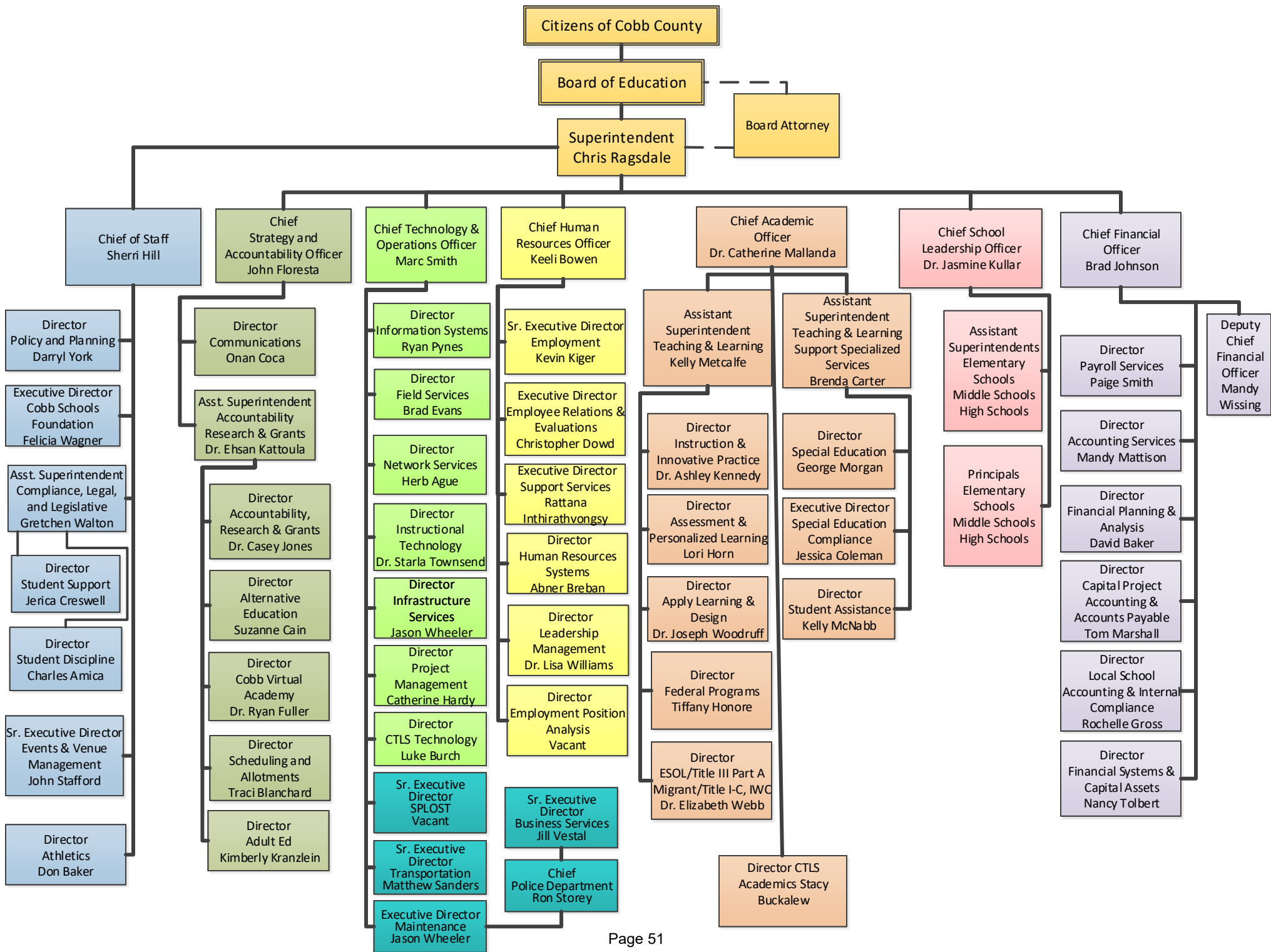
Board Members (2024 - 2025)

Post 1	Post 2	Post 3	Post 4	Post 5	Post 6	Post 7
Randy Scamihorn TERM 2021-2024	Becky Saylor TERM 2023-2026	Leroy Hutchins TERM 2021-2024	David Chastain TERM 2023-2026	David Banks TERM 2021-2024	Nichelle Davis TERM 2023-2026	Brad Wheeler TERM 2021-2024
						
ELEMENTARY	ELEMENTARY	ELEMENTARY	ELEMENTARY	ELEMENTARY	ELEMENTARY	ELEMENTARY
Acworth (2-5) T-1 Baker Chalker Ford Frey Kennesaw (K-2) McCall (K-1) Pickett's Mill	Birney T-1 King Springs LaBelle T-1 Mableton T-1 Milford T-1 Nickajack Norton Park T-1 Russell T-1 Sanders T-1	Austell T-1 Bryant T-1 City View T-1 Clarkdale T-1 Clay-Harmony Leland T-1 Compton T-1 Hendricks T-1 Hollydale T-1 Powder Springs T-1 Riverside T-1 Varner	Addison Bells Ferry Blackwell Davis Garrison Mill Keheley Kincaid Mountain View Nicholson Pitner Rocky Mount Shallowford Falls	Brumby T-1 East Side Eastvalley Mt. Bethel Murdock Sedalia Park T-1 Sope Creek Timber Ridge Tritt	Argyle T-1 Belmont Hills T-1 Fair Oaks T-1 Green Acres T-1 Powers Ferry T-1 Smyrna T-1 Teasley	Big Shanty (3-5) Bullard Cheatham Hill Dowell Due West Hayes Kemp Lewis Still Vaughan
MIDDLE	MIDDLE	MIDDLE	MIDDLE	MIDDLE	MIDDLE	MIDDLE
Awtrey Barber Durham Palmer	Floyd T-1 Griffin Lindley (6) T-1 Lindley (7-8) T-1	Cooper T-1 Garrett T-1 Smitha T-1 Tapp T-1	Daniell Mabry McCleskey Simpson	Dickerson Dodgen East Cobb Hightower Trail	Campbell T-1 Pearson T-1	Lost Mountain Lovinggood McClure Pine Mountain
HIGH	HIGH	HIGH	HIGH	HIGH	HIGH	HIGH
Allatoona North Cobb	Osborne T-1 South Cobb T-1	McEachern Pebblebrook T-1	Kell Lassiter Sprayberry	Pope Walton Wheeler	Campbell HS Cobb Horizon	Harrison Hillgrove Kennesaw Mtn.

Title 1 Schools: **T-1** Title 1 Targeted Assistance: **TA**

COBB COUNTY SCHOOL DISTRICT SCHOOL BOARD POST AREAS





COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ENTITY

Cobb County School District

The Cobb County School District is the 2nd largest school system in Georgia and the 23rd largest in the United States. Our student population is approximately 106,500. The purpose and responsibility of the District is to provide a thorough and efficient educational system for the children enrolled in public schools within its boundaries whereby each child has access to programs and services that are appropriate to his or her educational needs.

We strive to maintain a positive, purposeful, and active relationship with the families of our students, and with the wider community in which we operate. We do this by working with the Parent Teacher Association (PTA), the Cobb Chamber of Commerce, civic organizations, local school councils, and other groups to build the community support vital to the success of our schools.

In partnership with the Cobb Chamber of Commerce, local businesses and organizations are paired with Cobb County schools to provide volunteer support, extra funding or unique services matched to individual school needs.

With approximately 13,000 full-time employees including over 8,800 classroom teachers and 3,200 school personnel in the General Fund, the School District is the largest employer in Cobb County. Salaries range from \$60,604 for a beginning teacher with a bachelor's degree to \$125,262 for a teacher with 30 years of experience and a doctorate degree.

Board of Education and Administration

The Cobb County Public School District is the basic unit of governmental organization established to provide educational services to the citizens of Cobb County, Georgia, excluding the city of Marietta which operates its own school district. By Article VIII, Section V, Paragraph 1, of the Constitution of the State of Georgia, "authority is granted to counties to establish and maintain public schools within their limits." Under this legal provision, the Cobb County Schools are operated.

The school district functions under the regulation of the State Board of Education of Georgia and the State Department of Education. From these sources come standards for all educational services of the School District. Through a network of regulations and services, the State Board and the State Department of Education assist Cobb County and other Georgia school systems in the educational process at the local level.

The Georgia Constitution requires that an elected board of education oversee each public school system. Those Boards of Education are elected by the public and are accountable to the public for the fiduciary and stewardship responsibility of the wise use of public funds and public trust.

The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are

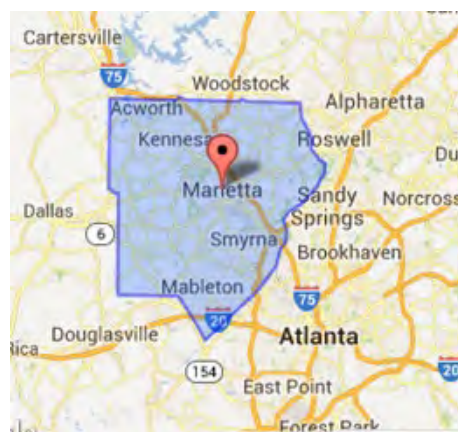
COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ENTITY (Continued)

elected by a majority of the Board and serve one-year terms. Mr. Chris Ragsdale currently serves as the Superintendent of the District. The first recorded minutes of a governing board of schools in Cobb County is dated June 7, 1881. In that year, the schools were operated on an income of less than \$5,000. From this modest beginning we have developed an educational enterprise including 112 schools serving approximately 107,000 students with a total annual budget of \$1.8 billion in all funds.

The Board is mandated by the State of Georgia with responsibilities to establish general policies, approve expenditures, set the tax rate for local school funds, approve personnel appointments, make decisions on school sites and construction, and appoint special consultants.

These governing powers are singularly vested in the Cobb County Board of Education (Board) and may not be delegated to others. However, the responsibility for the successful supervision and management of the educational and operational functions of the Cobb County School District (District) is delegated (conferred) to the Superintendent, who shall serve as the Chief Executive Officer (CEO) of the District on behalf of the Board. The Superintendent and seven administrative divisions: Academics, Strategy & Accountability, Leadership, Operational Support, Technology Services, Chief of Staff, Human Resources, and Financial Services are responsible for the administration of the School District, but final responsibility rests with the Board.

A strong concern for, and support of, education has long been a tradition of Cobb citizens. This concern has been paralleled by the quality and enthusiasm of the professional educators who work in the school system. The cooperation between local citizens and educators that has marked the success of education in Cobb County in the past will continue to increase educational opportunities for young people in the coming years.



COBB COUNTY SCHOOL DISTRICT ABOUT THE DISTRICT

112 Schools

Elementary Schools – 66
 Middle Schools - 26
 High Schools - 17
 Special Education Centers – 1
 Early Learning Center– 1
 Adult Education Center - 1



2nd Largest School District in the State of Georgia
23rd Largest School District in the United States

Employees: 17,000+
 CCSD is the Largest Employer in Cobb County (All Funds)

Enrollment: 106,500+

White 32.7%
 Black 29.7%
 Hispanic 26.0%
 Asian 6.0%
 Multi-Racial 5.4%
 American Indian < 1%



CCSD Operational and Financial Credit Ratings

AAA	Long-Term Rating	Standard & Poor's
A-1	Short Term Rating	Standard & Poor's
Aaa	Long-Term Rating	Moody's
MIG1	Short-Term Rating	Moody's
AAA	Long-Term Rating	Kroll Bond Rating Agency
K1+	Short Term Rating	Kroll Bond Rating Agency





MISSION & GOAL



**COBB COUNTY SCHOOL DISTRICT
DISTRICT MISSION STATEMENT**



One Team. One Goal: Student Success.

**EXECUTIVE SUMMARY
DISTRICT CORE VALUES, BELIEFS AND GOALS**

Our Core Values, Beliefs, and Goals

Our Core Values

Achievement - aspiring to the highest level of excellence

Integrity - demonstrating honesty, consistency, taking responsibility for action, being worthy of trust

Creativity/Innovation - supporting flexibility, adaptability in keeping up with changes in education and technology

Accountability - taking responsibility for actions, outcomes, and expectations

Our Beliefs

We believe successful schools are a foundation of community stability, growth, and prosperity.

We believe family and community engagement is critical to student and district success.

We believe in a constant and purposeful focus on what is best for students.

We believe creativity and innovation are encouraged and embraced by all stakeholders.

We believe in cultivating a positive environment where students are provided pathways for success.

Our Goals

Vary learning experiences to increase success in career paths.

Differentiate resources for areas/schools based on needs.

Develop stakeholder involvement to promote student success.

Recruit, hire, support, and retain employees for the highest levels of excellence.



STRATEGIC PLAN



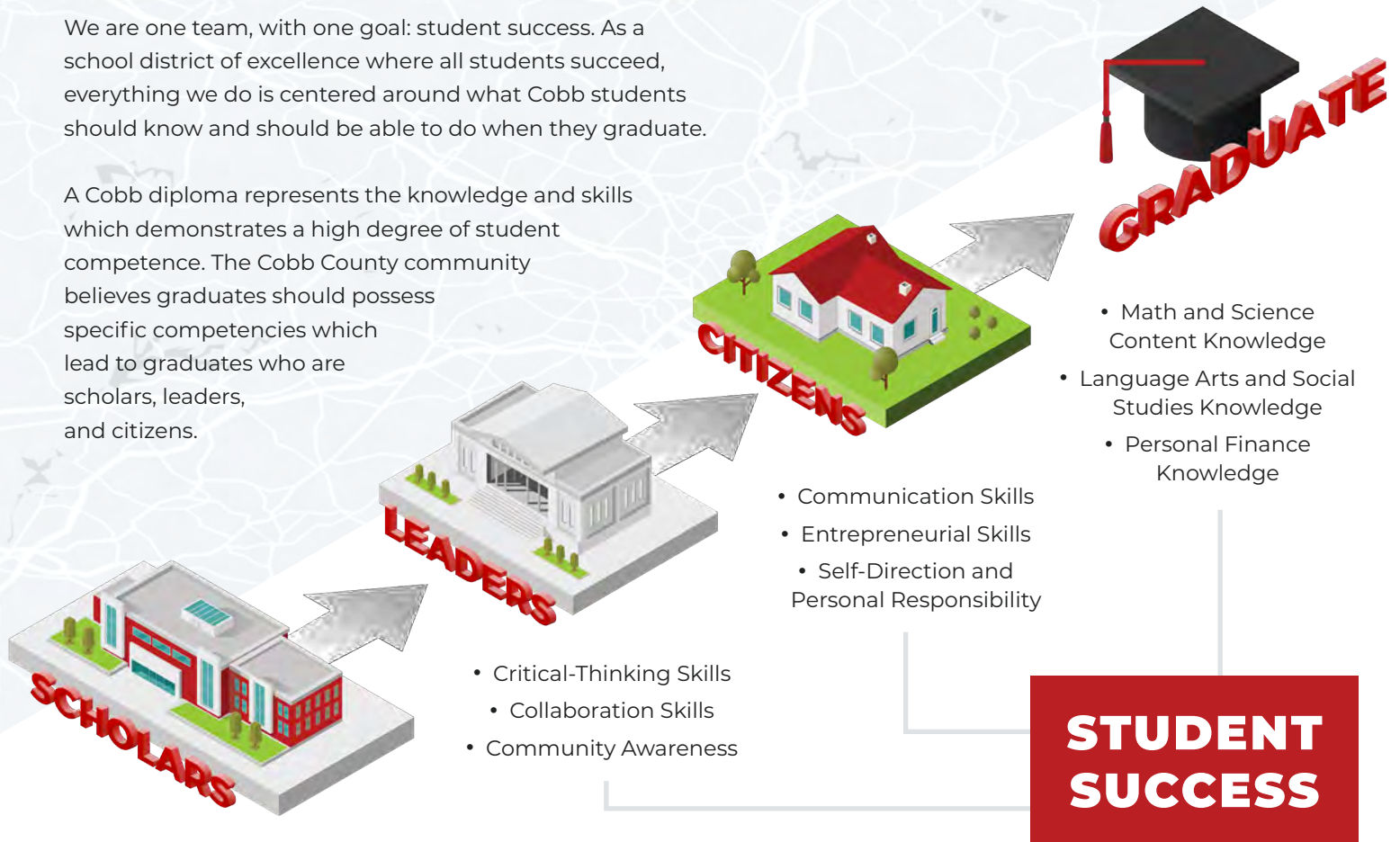
STRATEGIC PLAN 2023-2028

BASED ON LONG-RANGE BOARD GOALS AND THE SUPERINTENDENT'S PRIORITIES



We are one team, with one goal: student success. As a school district of excellence where all students succeed, everything we do is centered around what Cobb students should know and should be able to do when they graduate.

A Cobb diploma represents the knowledge and skills which demonstrates a high degree of student competence. The Cobb County community believes graduates should possess specific competencies which lead to graduates who are scholars, leaders, and citizens.



BOARD GOAL 1

Vary learning experiences to increase success in college & career pathways.

SUPERINTENDENT'S PRIORITY

Simplify the foundation of teaching and learning to prepare for innovation.

PROFILE OF SUPPORT FROM COBB COUNTY

Academics

BOARD GOAL 2

Differentiate resources for students based on needs.

SUPERINTENDENT'S PRIORITY

Use data to make decisions.

PROFILE OF SUPPORT FROM COBB COUNTY

Technology • Finance • Accountability

BOARD GOAL 3

Develop stakeholder involvement to promote student success.

SUPERINTENDENT'S PRIORITY

Ensure Cobb is the best place to teach, lead, and learn.

PROFILE OF SUPPORT FROM COBB COUNTY

Community • Communication • Culture of Care

BOARD GOAL 4

Recruit, hire, support & retain employees for the highest level of excellence.

SUPERINTENDENT'S PRIORITY

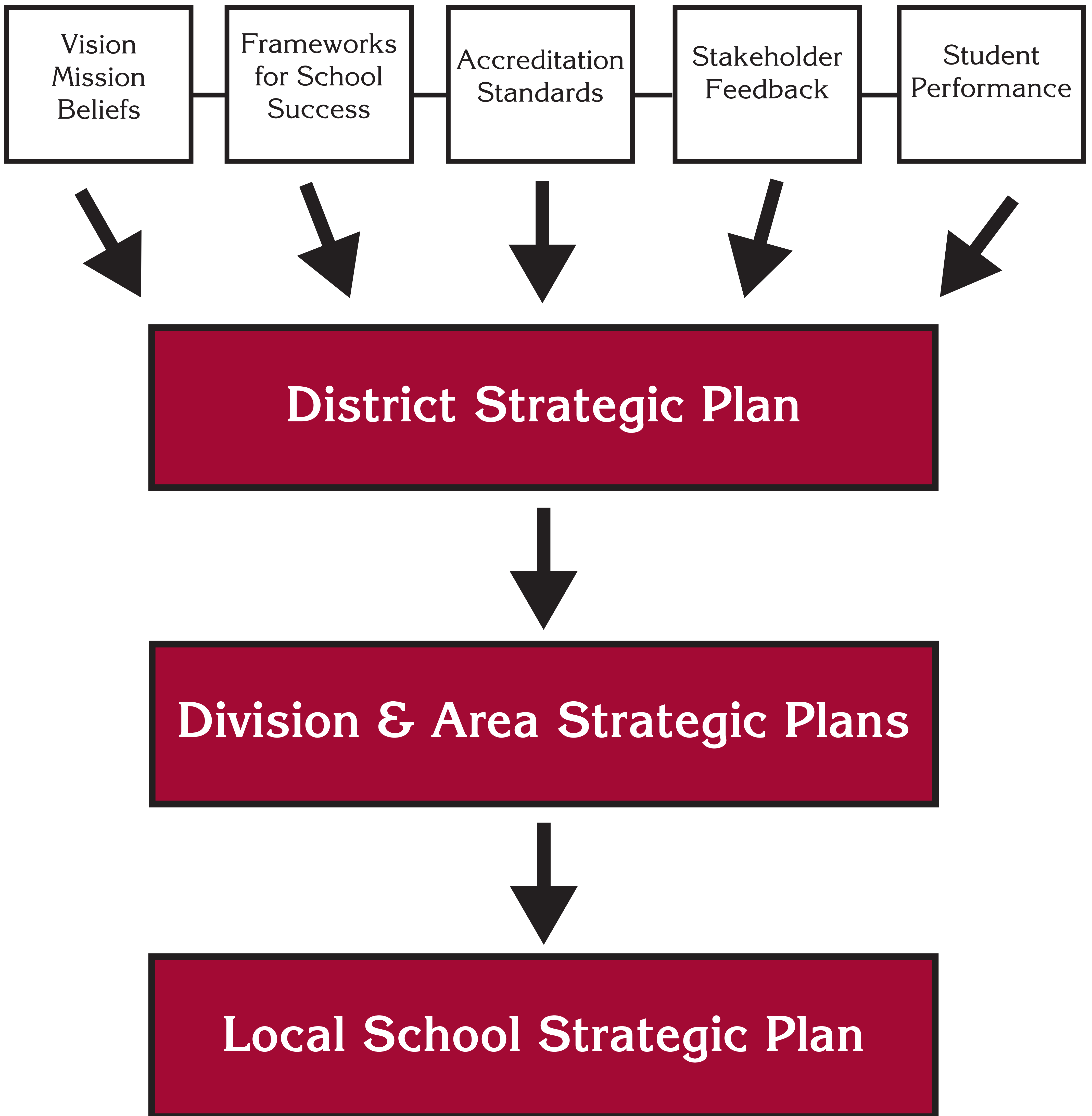
Ensure Cobb is the best place to teach, lead, and learn.

PROFILE OF SUPPORT FROM COBB COUNTY

Personnel • Safety



District Direction for Continuous Improvement



Strategic Plan - Academics



Helping Every Student Reach Their Full Potential On The Road
To Success



Team of Collaborative Educators

The Focus on the Individual

Our Academic Department leaders support teachers to prioritize the Cobb Teaching and Learning Standards. They provide resources and professional learning focused on engaging strategies and balanced instruction to ensure all students achieve success.

The Launch of Districtwide Initiatives

Student success is at the forefront of every program introduced in Cobb Schools. Our team of educators adhere to a rigorous process of vetting programs and using data to make decisions to determine whether a program will benefit our students, teachers, and school leaders.

The Guidance School Leaders Need to Support Their Communities

Our Academic Department engages school leaders to extend the mission and vision of the Cobb County School District. They provide resources and professional learning so school leaders can develop and communicate the journey to success at their school.



Leading with Innovation

Why Our Students Stand Above the Rest

Cobb students continually score above their state and national peers on standardized assessments because our educators deliver instruction aligned to content standards and 21st Century skills through intentional and engaging instructional strategies, high standards, and a rigorous curriculum.

Using Data to Make Decisions

Thanks to the innovation of Cobb educators, our teachers can monitor student learning in real-time through well-designed, rigorous assessments which measure progress toward mastery of content standards and student growth. Through the Assess portion of the Cobb Teaching and Learning System (CTLS), teachers monitor student progress and make real-time adjustments to instruction based on student data.

Preparing Students to be Future Ready

Cobb educators use a variety of programs to prepare students for post-graduation success through instruction aligned with college and career expectations. Beyond required core content, our schools offer electives which allow students to explore areas of interest including Career, Technology and Agriculture programs at all middle school and high schools, and transition services for students with disabilities. School counselors work with children of all ages to help them explore options for their future.

Alternative Education Models

As families consider options for their children’s education, Cobb has multiple non-traditional programs and learning environments. Some options available include six magnet schools, Cobb Innovation and Technology Academy, and dual enrollment programs, as well as our hybrid or full-time online models. Learning choices are not only designed to ensure students are learning everywhere, but they also provide families with more flexibility and options. Whether you choose a full-time in-person classroom or a hybrid in-person/online model, Cobb County School District has a school or program designed to meet the differing needs of each one of our families.



Lifetime Learners, Lifetime Educators

Prepare, Train, and Grow

Professional learning for our teachers starts as soon as they join our team. From New Teacher Academy to learning support specialists to school-based instructional coaches, Cobb provides hundreds of opportunities for our teachers to learn and grow. Recognizing the importance that educators continue in their learning journeys, Cobb is committed to providing relevant professional learning opportunities through professional learning days as well as job embedded opportunities.

Developing Leaders

Our educators motivate and inspire one another with their dedication and commitment to improve. Those with a desire to take on a leadership role as a teacher or school leaders are further encouraged to develop those skills through Teacher Leader Academy, Innovation Academies, Aspiring Leader Academy, Aspiring Principal Academy, New Assistant Principal Induction, and more.

Transforming Classrooms, The Future is Now

As demonstrated over the past three years, Cobb classrooms have successfully transformed into digital classrooms capable of preparing today’s students in a global and ever-changing society. The Cobb Teaching and Learning System (CTLs), along with the deployment of personal devices for our middle school and high school students and individual classroom access of a device for our elementary students, has enabled District educators and students in Cobb to learn from everywhere.

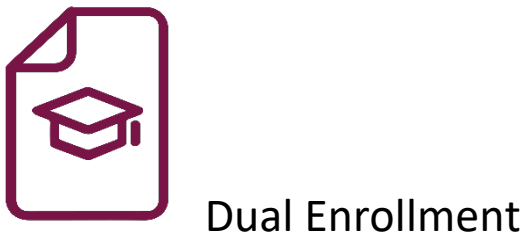
A Commitment to Professional Development

Recognizing the importance that educators continue their learning journey, the District, as well as, individual schools designate specific Professional Learning Days.



The ESOL Program mission is to help ensure the English language development and academic success of English Learners (ELs).

The ESOL Program works with teachers and administrators of ELs to provide high-quality instructional programs designed to develop proficiency in English, while meeting challenging State academic content and student academic achievement standards.



The Dual Enrollment program provides students an early start on their college careers by earning college credits while still in high school and offers challenging academic experiences to qualified students.

Opportunities for students include taking one or more college courses or completing a professional certificate in conjunction with their high school diploma.



AP COURSES

Advanced Placement (AP®) courses provide high school students with a college-level academic experience.

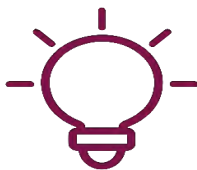
The College Board partners with colleges and universities to develop an appropriately challenging curriculum, to create college-level assessments, and to train teachers to deliver instruction that meets college-level standards. All Cobb County School District high schools offer AP courses taught by College Board trained teachers.



Magnet Programs

The Cobb County School District recognizes that students who demonstrate exceptional potential in a specific area may benefit from a specialized program.

Cobb's magnet programs allow students to pursue their interests, develop their talents, and extend their competencies beyond the usual scope of high school. Due to limited space at each program, students are selected through a highly competitive and rigorous application process.



Gifted Learner Services

The Cobb County School District provides services for identified gifted students at all grade levels that are designed to meet the specific academic needs of gifted students.

Cobb adheres to the rules and regulations established by the Georgia Department of Education for identification and service of gifted learners.



World Language Programs

The Cobb County School District provides multiple bilingual and specialized programs to support students and serves Cobb's diverse community by facilitating the development of culturally and linguistically competent global citizens.

Cobb offers comprehensive world language instruction at all levels that prepare multilingual students to value cultural diversity and to contribute to our global society.



Special Education

The Cobb County School District special education department offers students and families with a plethora of supports and services to meet the unique needs of students with disabilities.

In alignment with our departmental goal of providing meaningful outcomes for students with disabilities, our department has a wide array of programming that targets the needs of eligible students based on their identified IEP needs. Our resources include program specific supports along with supports from related service providers, transition services, preschool, non-program related specialized support and parent mentors. Our mission is to foster achievement for students with disabilities and provide robust supports that will allow for student growth and development.

Strategic Plan - Communications

SHARE



Communicating Clearly, Accurately, And As Quickly As Possible



Local School Communications

How Cobb Schools and Students Are Excelling

There is no short list of the ways Cobb students stand out above their peers. Through a variety of communications channels including social media, news articles, and video, the Cobb County School District highlights what student achievement looks like every day inside Cobb Schools.

What You Need to Know

Cobb principals want to keep parents and the community informed on what is happening inside their school. Schools often employ a host of communications options to reach the community, including CTLs, social media, the school website, email, and text.

School Updates and Resources

Whether you need information on how to register a student, details on the first day of school, or specifics on a parent night being hosted at a school, schools keep parents updated via the school website, CTLS, email, and text.



District Level Communications

District Initiatives and Resources

The Cobb County School District continually looks for ways to increase success for each student. When the District launches a new initiative, we aim to educate the public on the need and impact the new program will have on students. There is a host of resources already available to students and parents that we highlight via podcasts, videos, news articles, and social media. We seek input from the community via surveys on a host of matters, for examples the return to face-to-face and the naming of new schools.

Emergency Notifications

During the school year, it is sometimes necessary to send out an emergency alert to parents regarding severe weather, a power outage, or a similar event that impacts the normal function of the school day. If the event affects the entire district, the communications team sends out notifications via social media, the website, email, and text. For school level events, the principal sends out the emergency notifications.

This is Cobb

Our team members help highlight why Cobb is the best place to teach, lead, and learn. Through news article features and video profiles, we aim to show the public the kind of staff members who serve Cobb students every day, some of which have been doing so for 40+ years.



Community Communications

External Media

The external news media rely on Cobb Schools for information regarding weather closings, details on new District initiatives, student success stories, and what's happening inside school buildings. During times of crisis, Cobb Schools aims to provide the external media with accurate information to keep the community updated and to help dispel inaccurate rumors that may circulate.

Strategic Plan - Community



One Team. One Goal. Student Success. Is Only Possible With
The Support Of Our Community



Cobb Schools Invests in Students and Community

Cobb Mentors

Many Cobb students benefit from community members who empower students to make positive life choices and maximize their personal potential. Cobb Mentoring Matters and Concerned Cops are two of the mentoring programs that support students throughout the District.

Scholarships

Cobb students have access to a host of scholarship opportunities to help them achieve success at the next level of their educational journey. The Cobb County School District and the Cobb Schools Foundation continue to connect students with new organizations and businesses that provide annual scholarships.



The Importance of Parent Engagement

CTLS Parent

The Cobb Teaching and Learning System first allowed teachers to see what their students know and how to help them learn what they do not know. Now, Cobb parents will have access to data and resources to help their students succeed and will be more equipped to partner with their students' teachers.

Parent Supports

Parental engagement is vital to student success. That is why schools across the District are extending learning opportunities to parents.

Helping the Whole Family

Cobb schools look for ways to provide the support our families need. For example, more than two dozen schools have food pantries to help families battling food insecurity. Cobb Social Workers also stay updated on the needs of the families at their school and continually help them overcome obstacles that hinder success. From helping address food insecurities and housing issues to putting digital devices in the hands of students, the pandemic showed our schools, the Cobb Schools Foundation, and the community working together to provide for families and students in need.

Principal Advisory Councils

The District believes family and community engagement is critical to student and district success. The establishment of Principal Advisory Councils is intended to provide a means by which parents, community members, and school staff can work together to create a better understanding of and mutual respect for each other's concerns and share ideas for school improvement.



The Community's Investment

Cobb Schools Foundation: Taking Student Success to New Heights

Whether a business or an individual, the [Cobb Schools Foundation](#) helps the community maximize their donations to support schools in the district through Teacher Impact Grants, after-school scholarships, academic scholarships, and more. During the pandemic, the Foundation worked with community partners to put digital devices in the hands of every Cobb student who needed one.

Partners in Education

Cobb County businesses and organizations have a vested interest in the success of schools. To enhance the quality of education and help students, teachers, and schools overcome obstacles that hinder success, businesses and community groups have stepped up to serve as official Partners in Education. The program is coordinated by the Cobb Chamber of Commerce. Community partners have also been an integral part of the District's new Cobb Innovation & Technology Academy (CITA), which helps foster partnerships with businesses that may one day hire the CITA students.

Teamwork

Expanding the impact that sports have on student athletes, local sports teams like Atlanta Braves and Atlanta Hawks have committed to helping Cobb students achieve success inside the classroom. From donations to educational and athletic programs, the sports teams demonstrate how much they are invested in Cobb students.

Policy Makers

Policies approved at the state and national level directly impact Cobb students, staff, and schools. To help map out how the state of Georgia can positively impact student achievement, the Cobb County School District approves legislative priorities each year.

Businesses and Organizations

Community groups and businesses invest in Cobb Schools through their time and donations. Many are graduates of Cobb Schools, and many more hire Cobb students. As key stakeholders in the future success of Cobb students, we strive to keep the business community and non-profits updated about what is happening inside Cobb Schools.

Strategic Plan - Finance



Ensuring That Every Student Has An Opportunity To Succeed



Fiscal Responsibility

Efficiency

Cobb continues to use fewer dollars per student than most of its District peers (by thousands of dollars) and accomplishes more academically with those fewer dollars. When last calculated, the Georgia Department of Education awarded the Cobb County School District 3.5 stars for financial efficiency, the District's rating is based on Cobb's 3-year average and the state percentile rank of per-pupil expenditures (PPE).

Outstanding Credit Rating

The Cobb County School District has repeatedly earned a AAA Credit Rating, the highest credit rating available for corporate or government entities. The District also has a MIG-1 (Municipal Investment Group) Short Term Credit Rating, which is the highest short term credit rating available. This designation denotes superior credit quality and is a reflection of superior school district financial operations. Excellent protection is

Excellent protection is afforded by established cash flows, highly reliable liquidity support, or demonstrated broad-based access to the market for refinancing.

No Millage Increase

Thanks to the fiscal responsibility and budgeting, the school district's debt service millage rate was eliminated in 2007 resulting in no long-term debt. Additionally, the General fund millage rate has not increased in almost 20 years. In fact, the millage rate was decreased from 18.90 to 18.70 Mills in 2024.



Budget

Financial Planning and Analysis

This department is responsible for developing the annual school district budget, which totals more than \$1.6 billion, preparation of financial projects, and analysis of school district programs. This includes local school budgets and the general district budget.

Advantage of Efficiency

Thanks to Cobb's low central administrative costs, Superintendent Chris Ragsdale is able to prioritize staff raises year after year. The District's sensible budgeting and financial management coupled with some of the lowest administrative costs in metro Atlanta and the entire state have enabled Cobb to keep taxes low and return-on-investment high.

Budget Presentations

To better help the community, staff members, parents, and Board understand where every dollar is going to support students, the District breaks down the budget in several reports and provides access to video of budget presentations as well as the ability to review budgets from the past decade.



Financial Reporting

Accounting

The CCSD Accounting Department is responsible for the district's accounting, financial reporting, and coordination of the annual financial audit.

Annual District Financial Audit

School District financial records are independently audited annually to ensure proper use of taxpayer funding and resulting in clean audits on a consistent basis.

Annual Comprehensive Financial Report (ACFR)

The Cobb County School District has repeatedly earned financial reporting awards from professional accounting organizations in the United States and internationally.

Ed-SPLOST Audit

Every year, CCSD has a performance audit or review of how educational sales tax dollars from Ed-SPLOST are spent. The primary objective of a performance audit is to determine that the sales tax dollars are being disbursed efficiently and economically and that the district is obtaining the maximum benefit possible from the tax dollars collected.



Cobb Schools Finance University (CSFU)

Principal and Assistant Principal Training

Before they even step into the role as principals, the Cobb Schools Financial Services Division provides training to aspiring principals on how to manage school resources. This includes additional training for new principals and existing principals.

After School Program (ASP) Training

Staff members involved in the financial administration of After School Programs can access training from the Financial Services Division.

Local School Bookkeeper Training

New bookkeepers and those filling in for bookkeepers also can access training from the Financial Services Division.

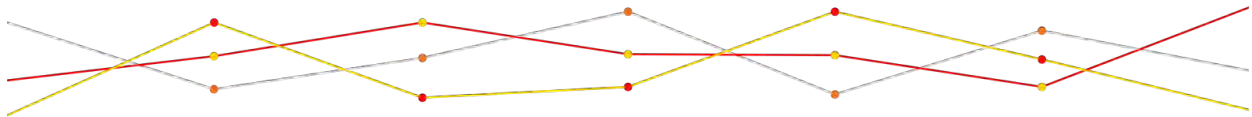
Payroll Training

To ensure that staff members are compensated for their service to students, payroll staff members must go through training provided by Financial Services.

Strategic Plan - Team



The Best Place To Teach, Lead, and Learn



Recruit

Hire the Best

Cobb is the best place to teach, lead, and learn. The District uses this as a guide to intentionally recruit and hire diverse educators and other professionals with proven performance as evidenced by Cobb's top-performing schools.

Offer Competitive Salaries

Cobb's competitive salaries, including historic raises in recent years including an increase of 4.4%-9.0% for the current 2025 fiscal year, catch the attention of young developing professionals as well as highly experienced professionals looking for a new community to call home.

Partner with Universities

Partnerships with strong and competitive university systems provide a reliable pipeline of highly effective new hires, including new Georgias' BEST program, allowing advanced degree opportunities at no cost to the employee.

Focus on Areas of Need

By offering teacher contracts early—oftentimes the earliest in the metro-Atlanta area—the recruitment team can focus on areas of critical need and hard-to-fill positions, enabling principals to plan for a successful school year.



Develop

Professional Development Encouraged

For educators looking to advance and strengthen their skills, there is no shortage of available opportunities including the Microsoft Innovative Educator Training, summer learning institutes, the Cobb County Gifted Endorsed Program, and a variety of leadership and training conferences.

Cobb Teaching and Learning System (CTLS), Empowering Teachers

The digital teaching and learning environment designed by Cobb is a one-of-a-kind, industry-leading learning management platform that helps teachers develop curriculum, deliver instruction, and communicate with families. CTLS provides opportunities for students to access core content, assess their mastery, and collaborate with peers while parents can monitor progress, provide support, and engage with the school. Thanks to this innovative system, teachers, students, and families share in the learning experience to ensure student success at all levels.

Create Connections

From New Teacher Academy and school-based instructional coaches to offering a way for teachers to share peer-to-peer best practices, Cobb educators mentor and motivate each other, working as a team to help students achieve success.

Preparing Leaders

The District engages in succession planning to forecast replacement needs for school leaders; identifies, recruits, and prepares individuals to assume leadership roles through the following cohorts: Aspiring Leader Academy, Aspiring Principal Academy, Executive Coaching; and partners with universities to assist individuals seeking leadership certification.



Why They Stay

Cobb invests in its employees by providing competitive compensation and benefits packages; innovative educational and technology resources; state-of-the-art facilities; a balanced calendar; staff recognition programs; and a host of professional development programs.

Living up to the Reputation

Cobb Schools has a reputation for being one of the best places to teach, lead, and learn, and the educators on our team know it. That's why Cobb has such a high retention rate and Forbes Magazine has named Cobb Schools One of America's Best Employers in Georgia four years in a row.

Strong Partnerships

As evident by the strong community support of Cobb Schools, the District has strong partnerships with local universities and businesses. The District leverages these relationships to support the mission of student success.

The Future is Today

Cobb Schools and classrooms are state-of-the-art and are equipped with the latest technology to keep students safe, all the while, preparing them to be future-ready. Whether students are full remote or face-to-face, there is learning everywhere thanks to the District's innovation and educators trained on the latest digital learning tools.

Strategic Plan - Technology



Powering The Technology That Promotes Student Success



Field Services

The Support our Community Needs

Find the support, access, and fast resolutions you need to advance student learning, so students are future-ready and able to achieve success.

The Support Our Team Needs

Our team aims to improve efficiency by equipping administrators, teachers, and students with the technology support they need to achieve success.

The Access Our Team Needs

Our technology team provides top-tier technical resources to staff across the District to help them prepare our students to be future-ready.

The Fast Resolution Our Team Needs

Teachers and administrators should be concentrating on advancing student learning, not resolving technical issues. That is why our team strives to increase the speed at which problems are resolved by using remote tools, a ticketing system, and maintaining an improved line of communication.



Network Services

Safety, the first priority

Part of ensuring a safe learning environment includes providing students with a safe experience when they use the internet and other digital resources.

Connection Established

Many students bring their own technology, like tablets and smart phones, to aid their learning. Thanks to the technology team, students can seamlessly connect their devices to access the District technology resources.

Look to the Future

Part of preparing Cobb students to be future-ready is continuing to design, test, and implement new district-wide technologies to keep the school system at the forefront of innovation.

Maintain Reliable Service

In order for our teachers to continue teaching and students to continue learning, our team focuses on preventing and minimizing technology outages.



Infrastructure Services

Cobb Technology is State-of-the-Art

All Cobb classrooms are equipped with state-of-the-art technology including, district wide IPTV, as well as over 8,000 21st century classroom solutions with interactive flat panels. Additionally, remote and blended learning are now supported as all Cobb students have the option to receive individual laptops.

Increasing Connections

The technology team supports the districtwide VoIP/Intercom initiative, which includes a phone in every classroom and crisis alert badges for every staff member, thereby providing additional means for classrooms, teachers, and students to connect with administrators during the school day.

The Infrastructure is Key

The Technology team maintains a dependable and accessible network infrastructure in support of teaching and learning.



Information Systems

Inform Educators

Development of the GradScope Student Performance Dashboard allows school administrators to see real time predictive data to ensure every student is on a positive path towards graduation.

Expand Access

For parents and students to have access to more information about academic performance, the Technology team continues to expand the creation of parent and student-facing online applications, like the Cobb Teaching and Learning System (CTLS).

Gather and Present Data

The Information Systems team continues to expand the district information portal in order to collect, organize, and report vital data to leaders.

Serve All Stakeholder Areas

Staff and departments across the District work together to achieve the same goal of student success. The information System team serves every school as well as all Academic departments, Accountability, Communication, Business Services, Financial Services and Human Resources. We strive to streamline processes and provide daily support for online applications.



Instructional Technology

Cultivating Tomorrow's Leaders

Cobb's Instructional Technology Team is re-imagining teaching and learning! Our team, in partnership with district stakeholders, works to ensure that our teachers and students have the technological knowledge, skills and support needed for the limitless possibilities awaiting them. Using research-based methods, our team has developed the Learning Innovation Design Program, that aligns with and supports the district's initiatives for STUDENT SUCCESS.

Learning Innovation Design Program

The Learning Innovation Design Program is an educational paradigm shift that values learner differences and harnesses technology to allow the educator and learner to co-plan student-centered educational experiences using mobile and stationary labs.

The Learning Innovation Design Program:

- Supports teachers' technology and curriculum integration skills through collaboration, training/modelling, and co-teaching;
- Serves all students, supporting them in realizing their individual academic potential;
- Capitalizes on each students' individuality as an asset; and
- Supports learners owning their learning based on individual needs.

Innovation Labs

Innovation Labs, both mobile and stationary, provide digital and nondigital, high-level resources that align to curriculum and technology standards. Innovation Labs are intended to promote student-centered learning through:

- Rigorous academic, technical, and challenge-based learning,
- Collaborative group work amongst all stakeholders, and
- A technology enriched curriculum that offers authentic learning experiences.



Project Management

Develop Strategy

The team provides planning, initiation, execution, monitoring and completing technology initiatives to meet the challenges of a changing world and deliver customer and stakeholder value.

Fiscally Responsible

Creating, optimizing, and maintaining a balanced budget to create a stable and secure environment.

Project Driven

The team continually adapts to the rapidly changing technology environment to ensure modernized tools are available to teachers for the success of our students. Key initiatives include a district-wide Visitor Volunteer Management System, computing devices for CTAE programs and a Learning Everywhere environment for all students.



PAY FOR PRIORITIES

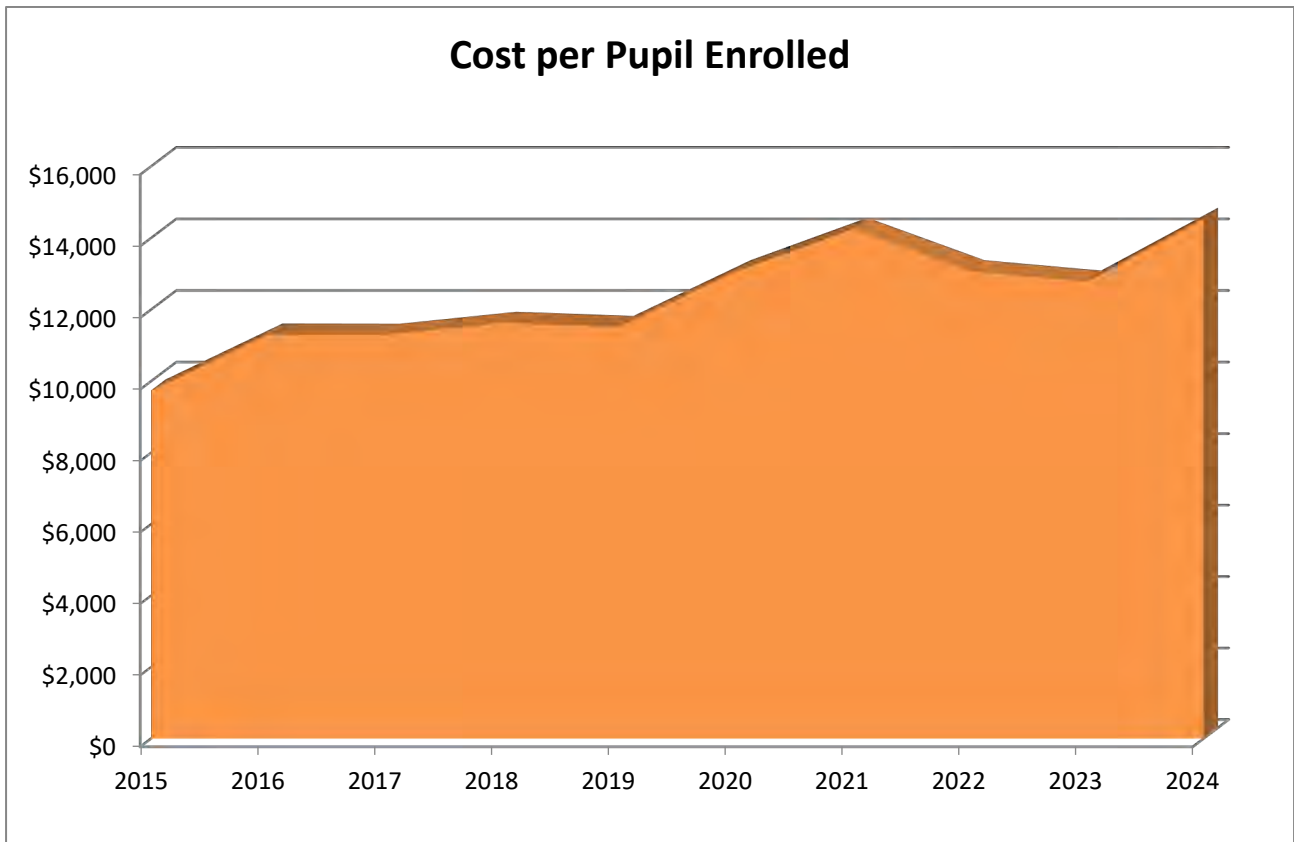


**COBB COUNTY SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Expenses	Active Student Enrollment*	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2015	1,088,719,000	111,751	9,742	-0.33%	8,036	13.8
2016	1,161,536,000	112,708	10,306	5.78%	8,050	13.9
2017	1,278,514,000	113,151	11,299	9.64%	8,099	13.9
2018	1,303,932,000	112,084	11,634	2.96%	8,092	13.8
2019	1,288,338,000	111,854	11,518	-0.99%	8,141	13.7
2020	1,465,479,000	112,097	13,073	13.50%	8,217	13.6
2021	1,531,381,000	107,379	14,261	9.09%	8,224	13.0
2022	1,398,684,000	106,970	13,075	-8.32%	8,284	12.9
2023	1,364,175,000	106,703	12,785	-2.22%	8,400	12.7
2024	1,546,375,000	106,358	14,539	13.72%	8,386	12.7

Note: Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors’ consultants, coordinators, principals, assistant principals and other leadership personnel.

Source: District Records -*Active enrollment changed to FTE



**COMPARISON OF COBB AND STATE TEACHER SALARY
FY2024 - FY2025**

COBB STEP	STATE STEP	COBB CIT4	STATE T-4	Local Supplement	% Higher than State	COBB CIT5	STATE T-5	Local Supplement	% Higher than State	COBB CIT6	STATE T-6	Local Supplement	% Higher than State	COBB CIT7	STATE T-7	Local Supplement	% Higher than State
1-3	E	60,604	43,592	17,012	39.0%	65,731	48,706	17,025	35.0%	73,686	53,803	19,883	37.0%	81,433	58,676	22,757	38.8%
4	1	61,463	44,615	16,848	37.8%	67,705	49,882	17,823	35.7%	75,896	55,132	20,764	37.7%	83,877	60,151	23,726	39.4%
5	2	62,222	45,668	16,554	36.2%	69,937	51,093	18,844	36.9%	79,033	56,501	22,532	39.9%	87,725	61,671	26,054	42.2%
6	3	63,275	46,753	16,522	35.3%	72,034	52,341	19,693	37.6%	81,401	57,911	23,490	40.6%	90,357	63,236	27,121	42.9%
7	4	65,803	48,243	17,560	36.4%	74,695	54,055	20,640	38.2%	83,953	59,847	24,106	40.3%	93,190	65,385	27,805	42.5%
8	5	67,780	49,405	18,375	37.2%	76,936	55,392	21,544	38.9%	86,472	61,357	25,115	40.9%	95,985	67,062	28,923	43.1%
9	6	70,830	51,201	19,629	38.3%	80,401	57,457	22,944	39.9%	90,131	63,691	26,440	41.5%	99,609	69,652	29,957	43.0%
10-11	7	72,953	52,452	20,501	39.1%	82,813	58,896	23,917	40.6%	92,833	65,317	27,516	42.1%	102,595	71,457	31,138	43.6%
12-13	L1	75,139	53,741	21,398	39.8%	85,298	60,378	24,920	41.3%	95,623	66,992	28,631	42.7%	105,672	73,316	32,356	44.1%
14-15	L2	77,395	55,068	22,327	40.5%	87,858	61,904	25,954	41.9%	98,487	68,717	29,770	43.3%	108,844	75,230	33,614	44.7%
16-17	L3	79,717	56,435	23,282	41.3%	90,494	63,476	27,018	42.6%	101,442	70,494	30,948	43.9%	112,108	77,202	34,906	45.2%
18-19	L4	82,112	57,843	24,269	42.0%	93,207	65,095	28,112	43.2%	104,486	72,324	32,162	44.5%	115,471	79,233	36,238	45.7%
20-21	L5	84,846	59,293	25,553	43.1%	96,321	66,763	29,558	44.3%	107,988	74,209	33,779	45.5%	119,345	81,325	38,020	46.8%
22-23	L6	87,012	60,787	26,225	43.1%	98,826	68,481	30,345	44.3%	110,821	76,150	34,671	45.5%	122,494	83,480	39,014	46.7%
24-26	L6	87,728	60,787	26,941	44.3%	99,574	68,481	31,093	45.4%	111,647	76,150	35,497	46.6%	123,392	83,480	39,912	47.8%
27-29	L6	88,455	60,787	27,668	45.5%	100,369	68,481	31,888	46.6%	112,479	76,150	36,329	47.7%	124,314	83,480	40,834	48.9%
30+	L6	89,203	60,787	28,416	46.7%	101,198	68,481	32,717	47.8%	113,378	76,150	37,228	48.9%	125,262	83,480	41,782	50.1%

Cobb - Scale up 4.4% (Salary raise plus Full Salary Step Increase)

State - Scale up \$2,500 from FY2024

IMPROVEMENT OPPORTUNITIES IN THE BUDGET PLANNING PROCESS

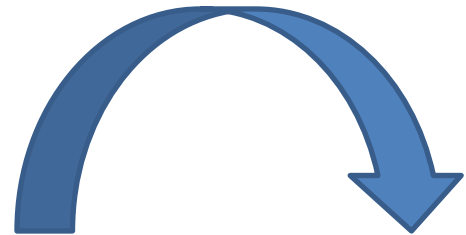
FINDING EFFICIENCIES

Cobb County School District sees a direct connection between success through continuous improvement and the performance in efficiencies. The personnel and operational expenditure adjustments are included in the annual budget process. The evaluation of miscellaneous expenditures allows the District to focus on its core business - educating students - successfully and without waste. Even the smallest efficiencies are identified and adjusted in the budget. The following efficiencies were identified and adjusted as part of the FY2025 Budget.

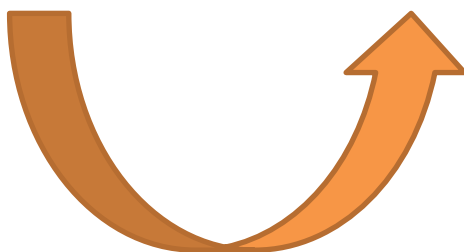


Highlight of FY2025 Efficiency Identification on Position and Expenditure Adjustments

Position Enhancement Costs	
Add Special Ed Instructional	\$2.6M
Salary Adjustments	
4.4%-9.0% Raise for all Non-Temp employees (Depending on Salary Step eligibility)	\$108.9M
Miscellaneous Expenditure Adjustments	
Expenditure Adj Utilities	\$0.8M
Expenditure Adj Maint. Supplies	\$1.0M
PRISM program	\$2.0M
Summer Learning Program	\$2.5M



Adjustment for One-Time Expenditures	
School Bus Purchase	(\$0.8M)
Encumbrance	(\$19.7M)
Retention Bonus	(\$15.3M)
Miscellaneous Expenditure Adjustments	
Adj Budget for Revenue Estimates:	
MedACE	(\$1.5M)





POLICY, PROCEDURES & PROCESS



FISCAL MANAGEMENT GOALS AND OBJECTIVES (Policy Index DA)

The Cobb County Board of Education (Board) recognizes that effective, efficient fiscal management and strategic allocation of all resources available to the Cobb County School District (District) are required to maximize the academic achievement of every student in the District.

A. ROLE OF THE BOARD OF EDUCATION:

As trustee of local, state, and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are allocated in ways that maximize the academic achievement of every student in the District.

The Board's fiscal operations and management will ensure that education remains central and that fiscal matters are ancillary and contribute to the educational program.

B. DISTRICT FISCAL MANAGEMENT GOALS AND OBJECTIVES:

The District's fiscal management seeks to achieve the following goals and objectives:

1. To engage in advance planning and forecasting with stakeholders in order to develop budgets and guide expenditures to utilize allocated resources for maximizing student success;
2. To establish levels of funding which will provide high quality education for the District's students;
3. To use the best practices for budget development and financial management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish procedures for accounting, reporting, purchasing, payroll, payments and all other areas of fiscal management.



PLANNING, PROGRAMMING, BUDGETING SYSTEM
(Policy Index DB)

The Cobb County Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board.

The Superintendent will manage a multi-year financial status of the Cobb County School District with monitoring of the current year budget and a detailed development of the subsequent year budget. The Superintendent will maintain the financial status of the District by:

- Submitting a balanced, tentative budget to the Board on an annual basis;
- Prioritizing financial resources to support District priorities; and
- Establishing and maintaining professional financial procedures and internal controls.

A. FINANCIAL PLANNING:

1. The District will prepare an annual budget each year which contains estimated revenues and expenditures. The annual budget development process will:

- a. Support the District's priorities;
- b. Ensure the District's fiscal soundness;
- c. Support the fulfillment of the District's multi-year financial status for the current fiscal year and the next year budget;
- d. Fulfill the requirements of Board Policy DI (Accounting and Reporting);
- e. Contain sufficient information to enable credible projections of revenues and expenditures; and
- f. Disclose planning assumptions for the General Fund;

2. Multi-Year Financial Status:

The District's multi-year financial status shall be monitored and reported to the Board.

B. BUDGET DEVELOPMENT:

1. General Provisions:

a. Revenue:

Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections, and detailed documentation for each revenue account category.

b. Expenditure Appropriations:

- (1) Position counts will be calculated and classified based on allocation formulas and a continuation of prior year positions in school support departments.
- (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

c. General Budget Development Methodology:

- (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one-time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations.
- (2) The budget will be developed utilizing a budget calendar where budget event is identified
- (3) All budget development budget calculations shall be presented along with assumptions utilized in projecting budget estimates.

2. Budget Development Process:

- a. The District will utilize an annual budgeting process that includes:
 - (1) A credible projection of revenues and expenditures;
 - (2) Separation of capital and operational items;
 - (3) Presentation of budgeted fund balance reserve usage;
 - (4) Disclosure of planning assumption;
 - (5) Total projected obligation and cost of new and proposed multi-year programs; and
 - (6) Annual and remaining obligation and cost of existing multi-year programs.
- b. As part of the budget adoption process, the Superintendent will present to the Board and make public those budget items pre-approved by the Board from specific approval in the spending authority of the Superintendent.
- c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
- d. The District shall evaluate budget adjustments during the current fiscal year to ascertain if they are one-time adjustments or recurring adjustments in order to decide how to treat the adjustment's inclusion in the subsequent year's budget.

3. General Fund Budget Development Events:

- (a.) Administration will develop an annual budget forecast for revenues and expenditure appropriations.
- (b.) Administration will develop a budget calendar.
- (c.) Administration will consider budget input from the Board.
- (d.) Administration will prepare a tentative, balanced budget for consideration by the Board of Education prior to the Board's review of the budget.
- (e.) The board will conduct budget meetings as necessary to review and finalize a balanced budget.
- (f.) The Board will schedule the final budget approval on or before June 30 each year.

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

4. Continuing Budget Management:

- (1) All General Fund, fund balanced budget adjustments which alter the total revenues or total expenditures of the approved budget must be approved by the Board during the fiscal year of July 1 through June 30.
- (2) Administration shall address financial and budget information as requested by the Board during the fiscal year.

3. Public Notice:

a. Advertisement:

The Board shall advertise the proposed budget for each fiscal year in accordance with state law and State Board of Education rules.

b. Hearings:

Before the budget is officially adopted, the Board shall hold public hearings to receive public input on the budget in accordance with state law and State Board of Education rules.

4. Millage Rate:

- a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with Article 8, Section 6, Paragraph I(a), of the Georgia Constitution which provides that the millage rate shall not be greater than 20 mills.
- b. The Board shall approve the millage rate annually and shall conduct millage rate hearings as required state law.



LOCAL TAX REVENUES (Policy Index DFA)

Tax Allocation Districts

The Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., provides means for the redevelopment of economically and socially depressed areas through the creation of tax allocation districts by political subdivisions. O.C.G.A. § 36-44-8. The creation of a tax allocation district (TAD) permits the use of actual or anticipated increase in ad valorem tax revenues resulting from redevelopment activities to fund activities in furtherance of that redevelopment. Implicit in this financing method (which involves a commitment of public resources to what are generally private endeavors) is the expectation that but for the infusion of the public commitment, the increased property tax revenue would not occur.

Typically, a large proportion of the total tax millage rate for a county is levied for county school district purposes. The Georgia Constitution and the Redevelopment Powers Law provides that the school district component of tax revenue can be included in the computation of tax allocation increments if the board of education consents to such inclusion by resolution duly adopted by the board.

The Cobb County Board of Education (Board) has a fiduciary obligation of the highest order to ensure that the Cobb County School District (District) component of ad valorem property tax levies is used in a manner that is clearly and convincingly beneficial to the District and its students. This Statement of Policy is intended to permit the District to support appropriate redevelopment under the Redevelopment Powers Law without detriment to the constitutional mission of education.

A. GENERAL PROVISIONS:

The Board shall:

1. Carefully and fully consider all applications for participation in a tax allocation district (TAD) requiring consent of the Board under O.C.G.A. § 36-44-9(c);
2. Not consent to the creation of a (TAD) unless, following careful review of the application, the evidence is clear and convincing that:
 - a. The redevelopment activities described in the redevelopment plan will occur;
 - b. But for the use of TAD financing, the redevelopment activity and tax increment would not occur; and
 - c. The redevelopment activities will provide benefits to the District commensurate with the dedication of the District component of the tax increment ("district benefit").
3. "District benefit" shall mean additional revenues resulting from a TAD that would otherwise be received by the District (with or without regard to the existence of the TAD) are ultimately received or restored to the District within a time and under terms and conditions set forth in the consent documents or, if not, such other benefits as would warrant any deferral or adjustment of receipt of increased tax revenues resulting from the TAD;
4. Look with significantly greater favor upon applications for consent that involve specific projects, defined as projects with detailed descriptions, including information as to the:
 - a. Identity of the project redevelopment participants;

LOCAL TAX REVENUES (continued)

- b. Affected real property;
 - c. Property improvements;
 - d. Redevelopment costs;
 - e. Method of financing;
 - f. Nature and status of participation and financing commitments; and
 - g. Such other information as may be required by the Board.
5. Applications that do not involve specific projects as described above shall not be approved unless the following criteria are clearly satisfied:
- a. The characteristics of the proposed district are such that the proposed described redevelopment offers unique opportunities for assured substantial increases in the assessed value of the proposed TAD;
 - b. Financial projections are detailed and supported by documented information, reliable models, and analysis from sources with recognized expertise;
 - c. There are identified special benefits, direct or indirect, for the District beyond those projected as resulting solely from the increase in assessed value of the property in the TAD;
 - d. There are sound reasons why designation of a TAD and Board consent cannot await the creation of specific projects;
 - e. The projected time frames for milestones for the redevelopment are of such length and sufficiently credible as to minimize risk to District interests;
 - f. There are safeguards in place to:
 - (1) Assure the opportunity for Board scrutiny and involvement in decisions as the redevelopment occurs, including, at a minimum, the opportunity to approve specific projects; and
 - (2) Protect the use of the Board share of accumulated tax increments pending use for redevelopment costs.

B. PROCEDURES:

1. The Board adopts and incorporates the current TAD Policy and Guidelines adopted by the Cobb County Board of Commissioners to the extent applicable, except as provided herein.
2. Applicants seeking the Board's consent to a TAD shall:
 - a. Provide the District with two copies of all materials submitted to the Cobb County government (including the required Redevelopment Plan) at the time of that submission;
 - b. Submit a completed Application for School Board Consent to a Tax Allocation District (Application) in a form prescribed by the District; and
 - c. Provide such other information required by the District.
3. Applications for Board consent shall be submitted no later than August 1 of the year prior to the year in which the proposed TAD is to take effect. This requirement may be waived by the Board for good cause shown.
4. Applicants shall be responsible for all costs and fees associated with the review of the application. Payment shall be made before the application is filed and shall be nonrefundable.
5. Any conditions to Board consent to a TAD shall be included in a binding intergovernmental agreement or other contract containing terms sufficient to carry out this Policy.

ACCOUNTING AND REPORTING
(Policy Index DI)

The Board of Education (Board) expects the Superintendent to ensure that the Cobb County School District (District) establishes financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and state and federal law.

A. PERSONNEL BUDGET:

1. To protect the mutual trust between the Board, Superintendent, and employees of the District, the Superintendent shall, in Executive Session provided that this action does not violate any provision of the Georgia Open Meetings Act, discuss all personnel budget issues including any proposed changes to the compensation/structure including proposed bonuses, pay increases, and/or the addition or deletion of employee groups.
2. In considering the implementation of specific personnel options, the Superintendent must:
 - a. Disclose to the Board the potential financial and programmatic impact of such actions;
 - b. Require specific Board action to hire in excess of those positions provided in the budget.

B. LOANS:

1. Short-Term Loans:

a. The District may incur indebtedness only when approved by the Board and then only in an amount specifically approved by the Board and in compliance with state law.

b. Procedures:

(1) The Board, as it deems necessary, may vote to approve a resolution authorizing the borrowing of money for District purposes. The aggregate amount of all such loans outstanding at any one time shall not exceed 75% of the total income of the Board from taxes collected by the Board in the preceding year.

(2) In accordance with O.C.G.A. § 20-2-391, the resolution authorizing the borrowing of funds shall, as a minimum, state:

- (a) The amount to be borrowed;
 - (b) The length of time it is to be used;
 - (c) The rate of interest to be paid;
 - (d) The purpose for which it is borrowed; and
 - (e) The institution from which it is to be borrowed.
- (3) Such loans shall be payable on or before December 31 of each year.
- (4) The Board Chair and Superintendent shall execute the note(s) for money that is authorized to be borrowed under the resolution passed by the Board (Board Policy BBA [Board Officers]) and Board Policy ABB [Board Powers and Duties]).

2. Loans to Schools:

a. Eligibility:

Before a loan can be made to a school, the school must demonstrate that all borrowed funds shall be used for curricular, co-curricular or extra-curricular activities which are related to an educational program.

ACCOUNTING AND REPORTING (continued)

b. Guidelines:

The following guidelines shall apply to loans:

- (1) Loans will be used for the purpose of assisting the program specified;
- (2) The maximum loan to a local school will not exceed \$50,000;
- (3) Loans will be repaid within five years with one-fifth of the loan due on each anniversary of the loan date; and
- (4) Loan requests should follow Financial Services procedures.

3. Loans to Organizations other than Schools:

The Board may not authorize a loan of District funds to private organizations, such as Booster Clubs, PTAs, or other school support organizations (Administrative Rule KG-R [Use of School Facilities])

C. FUND BALANCE:

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, the Board recognizes the following five categories of fund balances for financial reporting purposes:

- a. Non-spendable Fund Balance – non-cash assets such as inventories or prepaid items.
- b. Restricted Fund Balance – funds legally restricted for specific purposes, such as grant funds.
- c. Committed Fund Balance – amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government's highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment and a majority Board vote is required to remove a commitment.
- d. Assigned Fund Balance – amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
- e. Unassigned Fund Balance – residual spendable fund balance after subtracting all above amounts.

2. Spending Prioritizations:

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
 - (1) Committed,
 - (2) Assigned, and
 - (3) Unassigned.

3. Minimum Unassigned Fund Balance:

The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

ACCOUNTING AND REPORTING (continued)

4. Replenishing Unassigned Fund Balance Deficiencies:

If the Unassigned Fund Balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies over a period not to exceed two (2) years using the following budget strategies:

- a. The District will reduce recurring expenditures to eliminate any structural deficit;
- b. The District will increase recurring or one-time revenues or pursue other funding sources; or
- c. Some combination of the two options listed above.

5. Total Fund Balance:

Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program’s operating expenditures.

<u>Special Revenue</u>	<u>Committed Revenue Source</u>
Local Schools	Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy.
After School Program	Funds earned or donated at local schools for the After School Program (ASP) are to be used by local principals to benefit schools, students and faculty subject to District policy.
Performing Arts	Voluntary student contributions to fund Performing Arts Program.
Tuition School	User tuition charges.
Adult High School	User tuition/GED fees.
Public Safety	Student Parking Permit Fees.
Artists at School	Donations to fund artist workshops at local schools.

D. DEBT MANAGEMENT:

1. Objectives:

The primary objective is to ensure prudent debt management practices which:

- a. Maintain financial stability;
- b. Preserve public trust;
- c. Minimize costs to taxpayers;
- d. Minimize borrowing costs;
- e. Demonstrate adequate administrative oversight of debt programs to credit rating agencies.

2. State of Georgia Law Debt Limit:

The District will manage its debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

3. Short Term District Debt:

- a. Definition – For purposes of this policy, short-term debt refers to debt with a repayment term of one (1) year or less.

ACCOUNTING AND REPORTING (continued)

- b. Short Term Debt Mitigation – The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures (one-month reserve). This minimum fund balance is to protect against cash flow shortfall related to timing of projected revenue receipts and to maintain an emergency funding source.
 - c. Authorized Short Term Debt – In the event of short-term cash needs, the district is authorized to issue short-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*
- 4. Long Term District Debt:**
- a. Definition – For purposes of this policy, long-term debt refers to debt with a repayment term of greater than 1 year.
 - b. Long Term Debt Mitigation – The District will strive to be free of Long Term Debt. The District’s participation in the Special Purpose Local Option Sales Tax (SPLOST) revenue program will continue to be the District’s primary source of funding to provide for school facilities, technology and capital needs.
 - c. Authorized Long Term Debt – In the event of long term cash needs, the District is authorized to issue long-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

E. FINANCIAL ADVISOR SERVICES:

The District shall have the option of retaining a Financial Advisor to provide independent financial advice to the Chief Financial Officer and the Board. The various financial advice topics are:

1. Short Term Borrowing;
2. Long Term Borrowing;
3. Financial Project Coaching; and
4. Financial Investment Advice.

F. FINANCIAL PRACTICES:

1. On-time Payments:

The District shall:

- a. Settle payroll and debts in a timely manner;
- b. File accurate and on-time tax and other government ordered payments and financial filings.
- c. Not acquire real property for investment purposes; and
- d. Aggressively pursue receivables after a reasonable grace period.

2. Procedures:

The procedures developed and implemented by the Superintendent or designee shall:

- a. Provide for the consistent accountability of all District funds;
- b. Require that District personnel have itemized receipts for cash and purchase orders or contracts with payment made only upon receipt of original invoices;
- c. Require that District personnel not collect funds from students for expenditures that are included in the District budget;
- d. Require District personnel to maintain a clear audit trail from receipt of funds to disbursement of funds;
- e. Provide for an annual audit of student activity funds by either an internal or external auditor;

ACCOUNTING AND REPORTING (continued)

- f. Account for the disposition of surpluses or deficits from completed projects; and
- g. Provide for an annual audit of all District funds and the payment of costs for external auditors from the funds being audited.

3. **Line Items Transfers:**

The Superintendent will adhere to state budgeting amendment procedures. Budgeted funds assigned to Department heads and Principals can be transferred between their line item accounts with the exception of salary and fringe benefit accounts. To implement these budgeting procedures the Superintendent and staff will develop, review and maintain up-to-date Financial Services Regulations governing budget transfers of all District funds to ensure good fiscal responsibility.

4. **Investment of District Funds:**

Effective cash management is recognized as essential to good fiscal management. The extent to which the cash manager can obtain investment returns on funds not immediately required can provide additional needed financial resources. This requires that investments be well founded and uncompromisingly applied in legal, vendor, and administrative aspects.

a. **Depositories:**

All District central funds shall be deposited to the credit of the District. The bank depository for the District's daily operating central funds will be selected through standard bidding procedures and approved by the Board Chair.

b. **Investment Authority:**

- (1) The Board delegates the authority to invest the District's idle funds to the Chief Financial Officer (CFO) or designee;
- (2) The CFO or designee:
 - (a) Has the authority to sign all paperwork required by investment or banking institutions to open investment accounts unless additional signatures are required; and
 - (b) Will provide a quarterly investment report to the Board.

c. **Guidelines:**

- (1) The District will emphasize the preservation of investment principal and conform with Federal and State legal requirements.
- (2) The financial administration will maintain sufficient liquidity to meet funding needs.
- (3) Investments will be diversified to avoid incurring unreasonable risks regarding specific investments or individual banks.
- (4) Investments will be made that will attain the best market rate of return considering liquidity based on projected expenditure needs.

G. **PROCUREMENT PRACTICES:**

1. **Purchases:**

Purchases are defined as the obtaining of goods or services via purchase orders, check requests, performance contracts, construction contracts, other contracts, or procurement cards.

ACCOUNTING AND REPORTING (continued)

2. General Provisions:

The Board expects the Superintendent and his/her staff to establish procedures for the procurement of supplies, equipment and services for the District that complies with generally accepted purchasing principles, District procedures and Georgia Department of Education Rules, Georgia laws and federal laws. Specifically, the District shall make purchases that are consistent with the purchasing principles of:

- Acceptable quality at lowest price;
- Transparency in use of public funds;
- Protection against conflict of interest;
- Maximization of competition;
- Equal and fair competition; and
- Legal/regulatory compliance.

3. Solicitation Process:

- a. All purchases are subject to the competitive solicitation process if the anticipated annual cost is \$10,000 or more and an Exception to Full and Open Competition as defined in the District Purchasing Regulations does not apply.
- b. The Superintendent or designee shall set solicitation dates and opening time according to District procedures and State rules. The District shall be represented by appropriate staff members at all bid openings including at least one representative from Procurement Services. The Procurement Services staff member representing the District shall call the time for receiving solicitation responses closed at the time specified in the solicitation document(s). Solicitation responses will not be accepted after the time specified in the solicitation document has been called.

4. Board Approval:

Specific Board approval shall be required for all purchases greater than \$200,000 except those purchases specifically pre-approved by the Board and/or those purchases that are within a Board approved bid/RFP. The Board may change its list of pre-approved items at any time (see Board Policy DB [Planning, Programming, Budgeting System]).

5. Contracts:

a. Contracts for Good and Services:

All District Standard Contracts for Goods and Services, including purchase orders and performance contracts, require the following approval:

- (1) All District generated contracts for the purchase of non-construction goods and services on the Board pre-approved list shall be approved and executed by the Director of Procurement Services.
- (2) All District generated contracts for the purchase of non-construction goods and services in excess of \$200,000 annually and not on the Board pre-approved list shall be approved by the Board. Upon approval by the Board, the Director of Procurement Services shall execute the contract.
- (3) A copy of each standard contract form used by the District shall be filed in the office of the attorney and shall be reviewed annually by the attorney and the Director of Procurement Services.
- (4) Contracts other than those of District standard form shall be reviewed by the attorney and Director of Procurement Services.

ACCOUNTING AND REPORTING (continued)

b. **Construction Contract Approval:**

All District generated contracts for construction and construction related services require the following approval:

- (1) Construction contracts in the amount of \$25,000 or less shall be approved by the appropriate Division head and executed by the Superintendent or designee;
- (2) Construction contracts in the amount of \$25,001 to \$200,000 will be approved and executed by the Superintendent or designee;
- (3) Construction contracts in excess of \$200,000 will be recommended by the Superintendent and approved by the Board of Education. Superintendent or designee to execute contract.

6. **Vendor Evaluation:**

Vendor performance, including those vendors providing contracted services, will be routinely evaluated using procedures outlined in District Procurement Regulations.

H. **BOARD OF EDUCATION REPORTS:**

The Superintendent or designee shall:

1. Provide the Board quarterly reports of the financial activities of the District and other reports required by state law
2. Notify the Board of the following:
 - a. Expenditures greater than \$100,000;
 - b. Budget line item increases of both 20% or more, and at least \$100,000.
3. Provide a year-end, projected, general fund financial statement for the preceding fiscal year no later than the October Board Work Session each year.

GRANTS
(District Administrative Rules DFF-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) seeks to maximize its sources of revenue for the benefit of students, employees and taxpayers.

RULE:

The District recognizes and appreciates that organizations and/or individuals may wish to award grants, contribute gifts, make donations or provide sponsorships to the schools in the District. The system reserves the right to determine if the grant, gift, donation, or sponsorship is appropriate and may reject those it deems inappropriate or unsuitable.

A. General Provisions:

- 1 To be acceptable, a grant, gift, donation, or sponsorship must:
 - a. Have a purpose consistent with the beliefs/philosophy of the District;
 - b. Not bring undesirable or hidden costs to the District;
 - c. Place no undesirable restrictions on the Board of Education (Board);
 - d. Not be inappropriate or harmful to the best education of students;
 - e. Not imply endorsement of any business or product or belief; and
 - f. Not be in conflict with any Board Policy, Administrative Rule, state law, or District financial procedures.
2. In accepting any donations as items or services to the athletic programs of the District, The Superintendent or designee shall establish a valuation of the donation and may request from the donor a valuation or an accounting of actual costs incurred regarding the donation.

B. Grant Application:

The District, including schools and District divisions, are encouraged to apply for competitive grant funding from sources including local, state, and federal government as well as non-governmental agencies and organizations. For the purpose of this Rule, competitive grants are defined as those grants that are awarded through an application process in which multiple grant applications are solicited through a grants notice or request for proposal.

1. Office of Accountability, Research, and Grants:

Employees considering applying for a grant in the amount of \$10,000 or more and/or involves payroll, and has a state or federal ID should first contact the District's Office of Accountability, Research, and Grants for guidance and to insure compliance with Administrative Rules related to the approval process;

2. Required Compliance:

- a. The District shall comply with all local, state and federal rules and regulations concerning these grant programs;
- b. All grants applied for shall comply with Board of Education (Board) Policy, District Administrative Rules and District procedures including but not limited to the following:
 - (1) Board Policy DB (Planning and Budgeting);
 - (2) Board Policy DI (Accounting and Reporting);
 - (3) Board Policy CEB (Superintendent Duties);
 - (4) Board Policy KB (Public Information Program);

GRANTS (continued)

- (5) Administrative Rule GBRG-R (Non-school Employment);
- (6) Administrative Rule GAKA-R (Reduction in Force);
- (7) Administrative Rule FEAE-R (Construction on District Property Funded by Others);
- c. Prior to submission of each competitive grant application with an award of \$10,000 or more, and/or involves payroll, ad/or has a state or federal ID, participation in basic District Policies & Procedures for Grants training must be completed by submitting school staff and/or submitting/ participating Central Office Staff.
- d. An administrator must be selected to be responsible for following all grant guidelines, compliance requirements, and creating/managing the budget.

C. District Approval:

1. Administrative:

Prior to submission, all grant applications in the amount of \$10,000 or more, those that involve payroll, and/or have a state or federal ID shall have the approval of:

- (a) The applicant's principal, department head and/or division head;
- (b) Other District office personnel as appropriate;
- (c) The Office of Accountability, Research and Grants; and
- (d) The Cabinet level staff and/or Superintendent.

2. Board:

a. Initial:

The Superintendent and/or Board shall approve any grant that:

- (1) Requires a special appropriation from the General Fund prior to the acceptance of the grant's funding; or
- (2) Specifically requires Board approval.

b. Continuing:

In subsequent years:

- (1) These funds shall be disclosed in the District's annual budget in compliance with Board Policy DB (Financial Planning and Budgeting) requirements regarding non-recurring project funds; and
- (2) The continuing acquisition of these funds shall be based on Board approval of the annual budget.

D. Legal Review:

Once a grant has been awarded, any required contract must be reviewed and approved by the Board Attorney, Superintendent and/or Board in compliance with Board Policy BBA (Board Powers and Responsibilities).

E. Matching Funds:

Any grant application which requires "Matching Funds" which are not currently budgeted must be presented to Executive Cabinet for review and approval. It will be the determination of the Executive Cabinet to identify available matching funds and get approval from if necessary. This final decision will be made only AFTER a pre-award has been granted by the grantor.

GRANTS (continued)

F. Grant, Gift and Donation Expenditures:

All grant, gift, and donation expenditures must follow District financial procedures.

G. Quarterly Report of Competitive Grants:

Financial reporting for grants will be included in the Board Financial Report that is presented to the Board each quarter.

H. Budgeting of Competitive Grants:

Each fiscal year, the development of the original budget for competitive grants will be based upon the most recent Consolidated Application or competitive grant information. During the fiscal year, administration has the authorization to make budget changed to competitive grants and Other Funds, based on the need to match grant award and available funding.



AUDITS
(District Administrative Rules DID-R)

RATIONALE/OBJECTIVE:

Internal Compliance is an independent audit function established within the Cobb County School District (District) to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

RULE:

A. AUDIT RESPONSIBILITIES:

1. Manage and/or perform District audits.
2. **Verify compliance with:**
 - a. Laws and regulations;
 - b. Board Policies;
 - c. District Administrative Rules; and
 - d. Written departmental procedures;
3. **Evaluate internal controls and seek improvements that will:**
 - a. Enhance the District's performance;
 - b. Reduce the risk of fraud and other corrupt/illegal conduct (Administrative Rule DIE-R [Fraud Prevention]); and
 - c. Increase accountability to the public.

B. AUTHORITY:

1. **Scope:**

All District schools, departments, programs and functions are subject to audit.
2. **Access:**

All audits will be performed with full, free and unrestricted access to all District functions, records, and property.



FRAUD PREVENTION
(District Administrative Rules DIE-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) has a responsibility to uphold the public trust. Internal Compliance is an independent audit function established within the District to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

RULE:

District employees are subject to the requirements of the Georgia Professional Standards Commission Code of Ethics for Educators (Administrative Rule GAGC-R [Employee Ethics]). In addition to the professional requirements, the District identifies the following actions as examples of prohibited conduct, and establishes the following guidelines for reporting their occurrence or suspected occurrence:

MISCONDUCT:

This includes, but is not limited to:

1. Any crime defined in Title 16 of the Official Code of Georgia Annotated (O.C.G.A.) or any applicable federal law involving dishonesty or fraud.
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including, but not limited to:
 - a. Approving, encouraging or participating in any financial or business transaction or activity which presents, or could be reasonably interpreted to present, a real or potential conflict of interest, whether as defined in District Administrative Rules GAG-R and GAGC-R, or otherwise;
 - b. The failure to provide or withholding of information that could affect a financial or business decision under consideration by the District or that results in an undue loss or expense to the District, which loss or expense could have been avoided or mitigated had such information been disclosed;
 - c. Abuse, misuse, or destruction of District property, funds, or other resources; and
 - d. Violations of the Code of Ethics.

NOTIFICATION:

1. An employee who knows of or suspects financial fraud, or other financial misconduct shall immediately report such suspicions to Financial Services Internal Compliance.

2. Audit Procedures:

The Financial Services Division Internal Compliance Department shall:

- a. Refer the financial misconduct matter to Human Resources Employee Relations for resolution and action;
- b. As appropriate, audit financial records and transactions and document the facts and findings of such audit in a written report and forward to Human Resources Employee Relations.

3. Reprisals:

No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.

STUDENT ACTIVITIES FUNDS MANAGEMENT
(District Administrative Rules DK-R)

RATIONALE/OBJECTIVE:

The Cobb County Board of Education (Board) Policy DI (Accounting and Reporting) establishes the expectation that the Cobb County School District (District) will establish financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and District expectations established in Board Policy DB (Planning, Programming, Budgeting System). Board Policy DI necessitates the establishment of clearly stated and understood guidelines for the consistent accountability of these funds.

RULE:

A. GENERAL PROVISIONS:

1. Revenues:

Funds collected from students and other sources for student activities shall be committed for the intended purpose of the school-related program and/or activity in accordance with the District's Local School Accounting procedures and Board Policy.

2. Expenditures:

All payments and purchases must be authorized by the Principal or Principal's designee as prescribed in the District's Local School Accounting procedures, purchasing regulations and Board Policy.

3. Reporting:

All receipts and disbursements for schools shall be included in the Quarterly Board Financial Report.

B. ATHLETIC GATE RECEIPTS/TICKET SALES:

Schools finance the operations of athletic programs through gate receipts from regular season competitions, gate receipts from playoff competitions in accordance with Georgia High School Association rules, donations from Booster Organizations, or from corporate partnerships.

Guidelines and procedures for athletic/special event gate receipts/ticket sales may be found in the District's Local School Accounting Standard Operating Procedures Manual.

C. ATHLETIC CONCESSION MONIES:

District guidelines for the accounting and reporting of high school athletic concession monies are as follows:

1. School Receives Proceeds:

If the school is the direct recipient of the monies received from the sale of athletic concessions, the monies shall be handled in accordance with procedures specified by the Financial Services Division.

2. Booster Organization Received Proceeds:

Booster Organization monies shall be handled in accordance with Administrative Rule LEC-R (Booster Organizations).

PUBLIC INFORMATION PROGRAM
(Policy Index KB)

With respect to the community, the Cobb County Board of Education (Board) expects the Superintendent to actively encourage input and engagement, especially with parties that are directly affected by Cobb County School District (District) operations.

Accordingly, without limiting the above, the Superintendent shall establish procedures to:

1. Be responsive, whether directly or through appropriate staff, in timely communications with parents/guardians.
2. Utilize personal communications.
3. Seek evaluative feedback from persons directly affected by (District) operations.
4. Seek input from parents/guardians into major changes in District operation.
5. Inform parents/guardians about major changes in the District. This includes:
 - a. Programmatic changes; and
 - b. Notification of owners of property contiguous to the involved District property that the Board has approved an outside facility construction project for said property. The notice shall be by certified and first class mail and shall be mailed at least five days prior to the start of the actual construction project. Projects requiring notice include, but are not limited to, the following:
 - (1) Building additions;
 - (2) Telecommunications facilities/Cellular towers (See Administrative Rule FJA [Construction of/Improvements to Facilities on District Property by Community Organizations or Individuals]);
 - (3) Property-line fencing;
 - (4) Parking lot changes;
 - (5) Retention ponds; and
 - (6) Re-roofing.
6. Establish and maintain processes to engage, and a variety of opportunities to involve, citizens in the education of Cobb County children.
7. Encourage the parents and guardians of students attending District schools to actively participate in their respective school's PTA/PTSA.
8. Promote the visibility of the Board when representing the District at external functions and with elected leaders on political issues.



PARTNERS IN EDUCATION

(Policy Index LE-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) recognizes that community partnerships enable the District and individual schools to reach beyond their immediate financial, personnel, physical and curriculum resources to provide options for student learning that may not otherwise be available. The District also recognizes that community partnerships expose business and industry owners and employees, professionals and community leaders to the schools and the broad range of intellectual and social experiences that occur within them. Lastly, the District acknowledges that community partnerships help meet basic student support needs, thereby improving students' ability to learn and raising their aspirations.

RULE:

A. MISSION:

The mission of the Partners in Education Program is to establish and support partnerships that utilize community resources to enrich and extend the education opportunities for Cobb County students.

B. COBB CHAMBER OF COMMERCE:

The Cobb Chamber Partners in Education Program (Program) is coordinated by the Cobb Chamber of Commerce's Education Department (Chamber). Contacts for the Program are as follow:

1. The Chamber contact is the Education Department Manager;
2. The District contact is the Chief of Staff.

C. PARTNERSHIPS:

1. Establishing Partnerships:

Businesses interested in becoming Partners in Education should contact the Chamber directly or indicate their interest to the Principal of the school with which they would like to become a Partner. Additionally:

- a. Partnerships may be established at any time;
- b. Partners do not have to be members of the Chamber; and
- c. Principals should review information regarding potential Partners in order to make informed decisions regarding the establishment of a Partnership.

2. Partners in Education Coordinator:

Principals shall appoint a staff member to serve as the school's Partner in Education Coordinator (Coordinator). The Coordinator should:

- a. Serve as the school's contact person for the Partner;
- b. Facilitate ongoing communication between the school and the Partner;
- c. Assist in the development of Partnership Plan/s as described below; and
- d. Schedule time and place for Partnership activities.

3. Ending Partnerships:

- a. Partnerships may be ended by either the school or the Partner.
- b. If the Principal determines that a Partnership is not working for the for any reason, he/she should notify the Partner that the school will not be renewing the Partnership at the end of the school year or at another time in the discretion of the Principal with consultation with the Assistant Administrator, Office of the Superintendent. The Chamber will assist with this communication if requested by the Principal.

PARTNERS IN EDUCATION (continued)

D. PARTNERSHIP PLAN:

1. Each school participating in the Program collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
 - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of the partnership;
 - b. Highlight the most significant activities/contributions planned as a result of the partnership;
 - c. Include at least one such activity/contribution per quarter of the calendar year;
 - d. Anticipate that additional needs may arise; and
 - e. Include activities that the school can do for their Partner as well as activities the Partner is doing for the school.
2. Copies of the completed Plan are to be submitted to the Chamber of Commerce and the appropriate level Assistant Superintendent.
3. The Chamber will notify Partners and/or schools when it is time to renew the Plan.

E. EXPECTATIONS/LIMITATIONS:

All Partners in Education are subject to all Policies and Rules of the District and the school. These include, but are not limited to, the requirements found in Administrative Rule KM-R (Visitors to School); Administrative Rule KG-R (Advertising in the Schools); and Administrative Rule KJ-R (Use of School Facilities).



AUTHORIZATION OF ENHANCED SECURITY

(Policy Index GAMB)

The Cobb County Board of Education (Board) is committed to maintaining a safe and secure working and learning environment. Unless authorized by the Board or Superintendent accordance with this policy, or specifically authorized by state law, employees shall be prohibited from bringing weapons on any property or in any building owned or leased by the Cobb County School District (District), at school functions, and on school buses or other transportation furnished by the District, as those terms are defined by O.C.G.A. 16-11-127.1. Employees in violation of this policy shall be subject to disciplinary action, up to and including termination of employment.

Pursuant to O.C.G.A. § 16-11-130.1, the Superintendent may authorize certain personnel to possess or carry weapons on any property or in any building owned or leased by the District, at a school function, in school safety zones, or on a bus or other transportation furnished by the District (as those terms are defined by O.C.G.A. 16-11-130.1), subject to the following conditions:

- Personnel whose primary responsibility is classroom supervision will not be authorized to possess or carry weapons.
- Personnel who have been authorized in writing to have in such person's possession or use within a school safety zone, at a school function, or on a bus or other transportation furnished by a school a weapon will be provided written verification which will specify the weapon or weapons which have been authorized and the time period during which the authorization is valid.
- Training of approved personnel shall occur prior to their authorization to carry weapons. The training shall be approved in advance by the Superintendent and shall, at a minimum, include training on judgment, pistol shooting, marksmanship, and a review of current laws relating to the use of force for the defense of self or others. The Superintendent may substitute for certain training requirements an individual's prior military or law enforcement service if he or she has previously served as a certified law enforcement officer or has had military service which involved similar weapons training.
- An approved list of the types and quantity of weapons and ammunition authorized to be possessed or carried shall be prepared and maintained by the Superintendent.
- Selection of personnel to possess or carry a weapon shall be done strictly on a voluntary basis and no personnel will be terminated or otherwise retaliated against for refusing to possess or carry a weapon. The final appointment will be made by the Superintendent consistent with the requirements of this policy. Each employee appointed must be licensed under the laws of the state to carry a firearm and shall be subject to an annual criminal history background check. Approval will not be granted for any employee who has had an employment or other history indicating any type of mental or emotional instability as determined by the Superintendent after review of relevant documentation and information. The Superintendent shall be able at any time to remove or suspend the authority granted to any employee under this policy.

AUTHORIZATION OF ENHANCED SECURITY (Continued)

- Weapons possessed or carried by personnel under this paragraph shall be secured as follows: Concealed weapons are permitted if they are carried on the person and not in a purse, briefcase, bag, or similar other accessory which is not secured on the body. If maintained separate from the body, the weapon shall be maintained in a secured lock safe or similar lock box that cannot be easily accessed by students or unauthorized individuals.

In addition to those employees appointed pursuant to this policy, the Board recognizes that other exceptions exist under O.C.G.A. §16-11-127.1. All records regarding the appointment of individual employees and the implementation of this program shall be exempt from production under the Open Records Act as specified in Georgia law.

The Superintendent is authorized to develop procedures consistent with this Policy.



FY2025 BUDGET DEVELOPMENT PROCESS

BUDGET PROCESS SUMMARY

A local government budget is a financial plan that details the government's projected revenues and expenditures on specified programs, functions, activities, or objectives.

The budget process is the procedure used by local government to develop the annual budget. It includes the details of schedules and who is responsible for information gathering or review.

Cobb County School District budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the District on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the seven members of the local Board of Education. Budget sessions with the Board and official public budget meetings are conducted. After the Board's legal adoption, the new fiscal year budget is submitted to Georgia DOE by the required deadline, typically October 31 for a formal approval.

General Budget Development Methodology

The budget will be developed utilizing a **structural balanced budget** philosophy where actual recurring revenue equals recurring expenditure appropriations. If one-time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one-time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations. (Board Policy DB section B.1.c)

Conservative Budget Practices

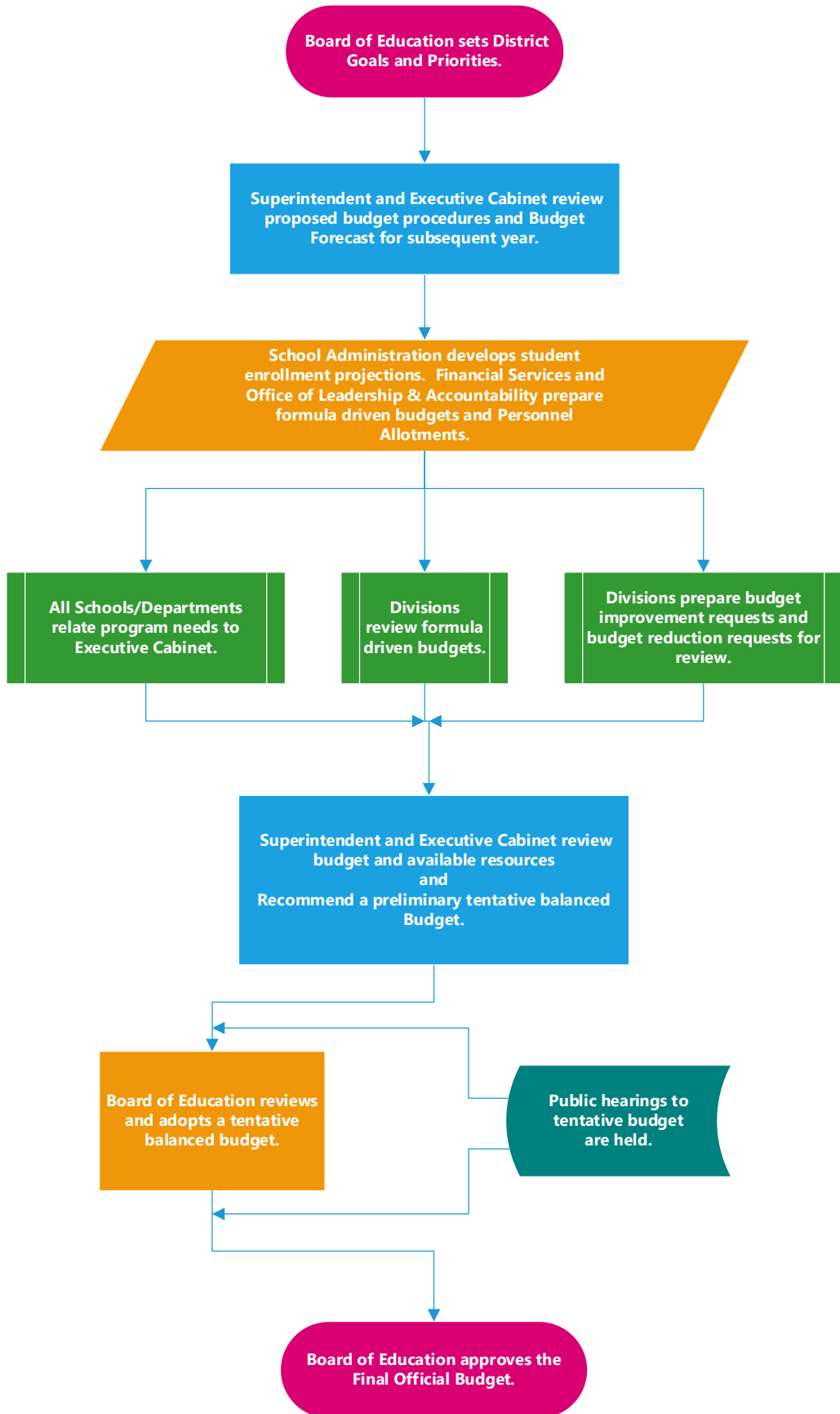
Conservative budget development practices will continue to allow for extra budget flexibility in future budgets. Practices include the utilization of average teacher salaries even when beginning teachers are hired, revenue estimates based on the most recent data, conservative projections of revenue and expenditures; strict budget development policies, etc.

Budget Reduction

The Cobb School Board has clearly demonstrated the courage to make expenditure reductions when necessary to balance the General Fund during previous fiscal years. Successful historical performance of position cuts and expenditure cuts assisted in the budget balancing process while minimally impacting the instruction of students yet maintaining student performance.

Student Achievement Driven Funding Analysis

Continually analyze existing instruction and support functions to see if adequate results have been achieved. The budget development process has frequently redeployed funding from less successful programs to new innovative programs which assist in student achievement.



FY2025 BUDGET DEVELOPMENT TIMELINE AND CALENDAR

The budget preparation process extends for a period of approximately twelve months beginning in July. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local seven-member Board of Education for legal adoption prior to July 1. The following are the major elements included in the school district budget process:

<p style="text-align: center; margin: 0;">PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION JULY-JANUARY</p>
<ul style="list-style-type: none"> • Prepare budget calendar and budget procedures • Prepare preliminary budget forecast • Gather budget balancing information (schools & departments) • Prepare school district personnel allotment projections • Prepare operational department projections • Prepare revenue projections • Prepare revenue/expenditure estimates for other funds
<p style="text-align: center; margin: 0;">TRACK ACTIVITIES THAT COULD IMPACT BUDGET DEVELOPMENT JULY - JUNE</p>
<ul style="list-style-type: none"> • Administration tracks and reports legislative activities
<p style="text-align: center; margin: 0;">TAX DIGEST UPDATE MARCH</p>
<ul style="list-style-type: none"> • Annual Meeting with Cobb Tax Assessor to update Cobb County Government entities regarding the development of the tax digest and digest growth
<p style="text-align: center; margin: 0;">BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL APRIL</p>
<ul style="list-style-type: none"> • Board of Education/Administrators review proposed budget; Board of Education adopts a Tentative Budget – April 18, 2024
<p style="text-align: center; margin: 0;">BUDGET INPUT FROM COBB COUNTY CITIZENS ON FY2025 TENTATIVE BUDGET AND ON THE AMERICAN RESCUE PLAN (ARP) ACT APRIL-MAY</p>
<ul style="list-style-type: none"> • Board of Education gathers budget input and American Rescue Plan (ARP) Act input from Citizens at FY2024 Budget Public Forums – April 18, 2024 at 6:30 PM, May 16, 2024 at 6:30 PM.
<p style="text-align: center; margin: 0;">FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION MAY</p>
<ul style="list-style-type: none"> • Board of Education approves FY2025 Final Budget – May 16, 2024 at 7:00 PM.

BUDGET AMENDMENT PROCEDURES

General Guidelines

The chief administrator of each department is responsible for the initiation of a budget amendment. A budget amendment is required when a department head desires to deviate from the original board approved budget. Each budget administrator is responsible for being knowledgeable about his or her assigned accounts and for the management of his or her assigned accounts. Department budget administrators CANNOT exceed their budgets. The State of Georgia does not permit deficit budgets. Additionally, strict QBE requirements necessitate timely budget adjustments so that account expenditures may be properly monitored for QBE compliance.

Budget Amendment Justification

All budget amendments must have proper documentation to explain why money is being moved. If there is a budget adjustment for the transfer of funds from one account to another, there must be an explanation for the use of the funds.

MUNIS System Budget Amendment Procedure

The Budget Transfer and Amendment program performs current year budgetary transactions. This may reduce one budget line and increase the other or subtract from the bottomline budget amount for either revenue or expense accounts.

- Workflow settings and business rules are established for the transfer and amendment process.
- The budget amendment initiator has the appropriate user and account permissions to access and enter the budget transaction. Supporting documents must be attached to the transaction.
- This transaction will be released through a workflow process that requires each approver to review and take appropriate action (Approve, Reject, Forward, Hold).
- Once final approval has been granted, the transaction will be posted to the budget account by Financial Planning & Analysis (FP&A).

MUNIS Budget Rollup Codes

In the Munis Financial System, expenditures are controlled by account groupings called **Budget Rollup Codes**. The District's Accounting Services department creates and maintains the General Ledger Chart of Account segments. The office of Financial Planning & Analysis (FP&A) uses the existing segments to create accounts. FP&A also creates and associates Rollup Codes for accounts to accommodate related appropriations.

Budget Rollup code classifications allow flexibility to spend budgeted funding throughout all accounts within the grouping. A budgeted amount is assigned and loaded to major expenditure accounts during the creation of the initial school budget. During the budgeted year, the actual operations may require the need for additional accounts to ensure proper expenditure recording within this roll up. A budget administrator may ask FP&A to set up zero budget accounts within their scope of responsibility to purchase items that were previously not budgeted, providing that the expense is kept within its Budget Rollup limits. The system will accept expenditures to any account line within the Budget Rollup group (including non-budgeted or zero budget accounts).

BUDGET AMENDMENT PROCEDURES (Continued)

Capital Projects Budget Amendments

All budget adjustments for SPLOST related funds are prepared by the Capital Projects Accounting Department. Any budget adjustment necessary as a result of a purchase order or a change order to a capital project must accompany the order document for approval. No encumbrances or expenditures will be processed until a budget adjustment has been approved and signed by all appropriate administrators.

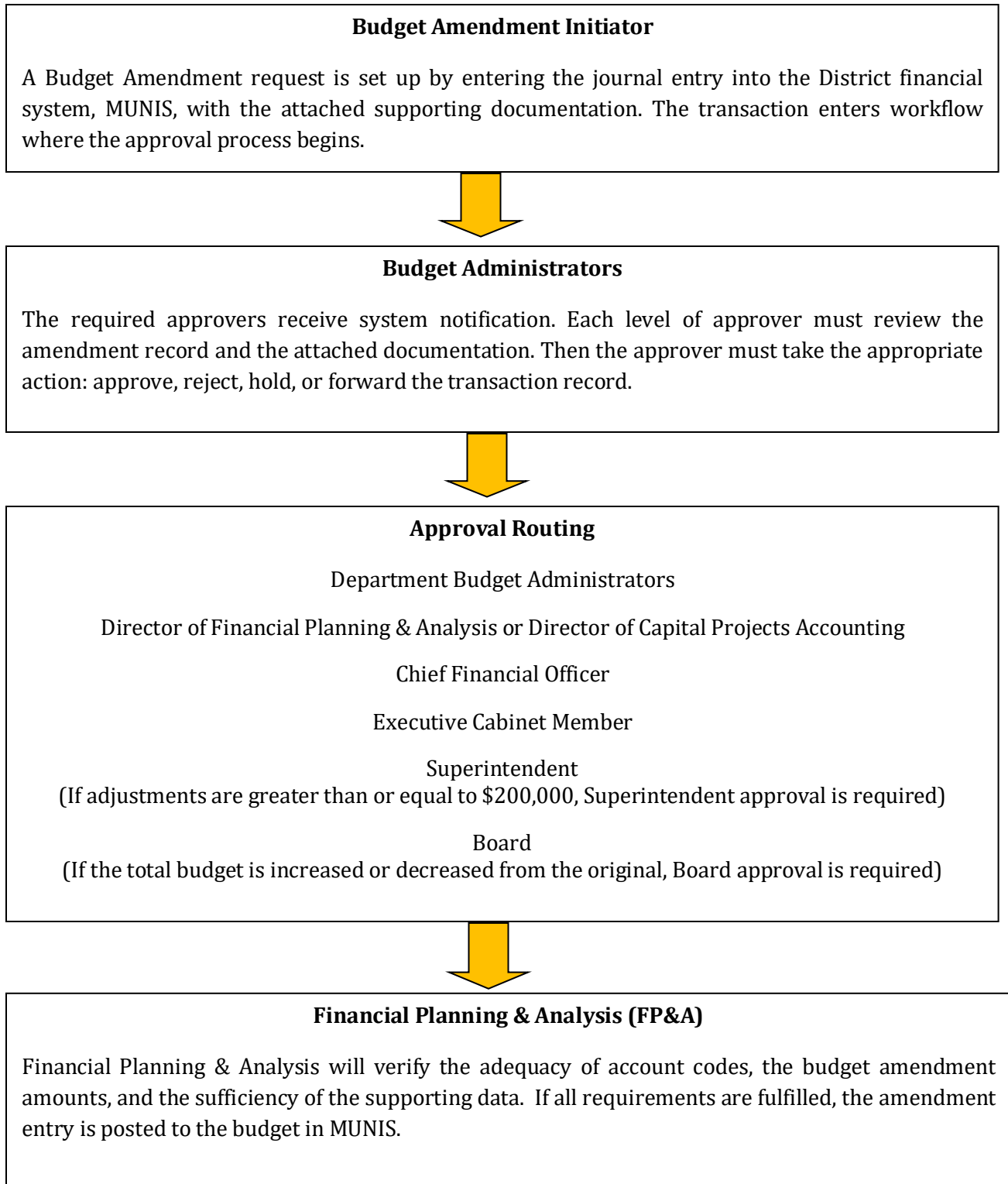
Grant Budget Amendments

All grants are the responsibility of the grant administrator. It is the policy of Financial Services to continue recurring grant budgets at the previous year's dollar amount. If the grant administrator is aware of upcoming federal/state appropriation increases or decreases, it is his/her responsibility to adjust the budgets as soon as possible. These preliminary budgets are "Estimates" only. The grant administrator is responsible for adjusting these budget estimates to the current year grant approved amounts for revenue and expenditures as soon as the approved amounts are ascertained, and proper document received. The grant administrator should be in constant contact with the grant agency to ensure all rules and procedures relating to the grant are followed. The grant administrator is required to be proactive to ascertain the current grant procedures and current approved grant amounts. The grant administrator is responsible for budget over-expenditures and under-expenditures. Before a grant application is submitted to the Board or State/Agency, the grant administrator is required to provide a copy of the grant for review by the grant accountant.

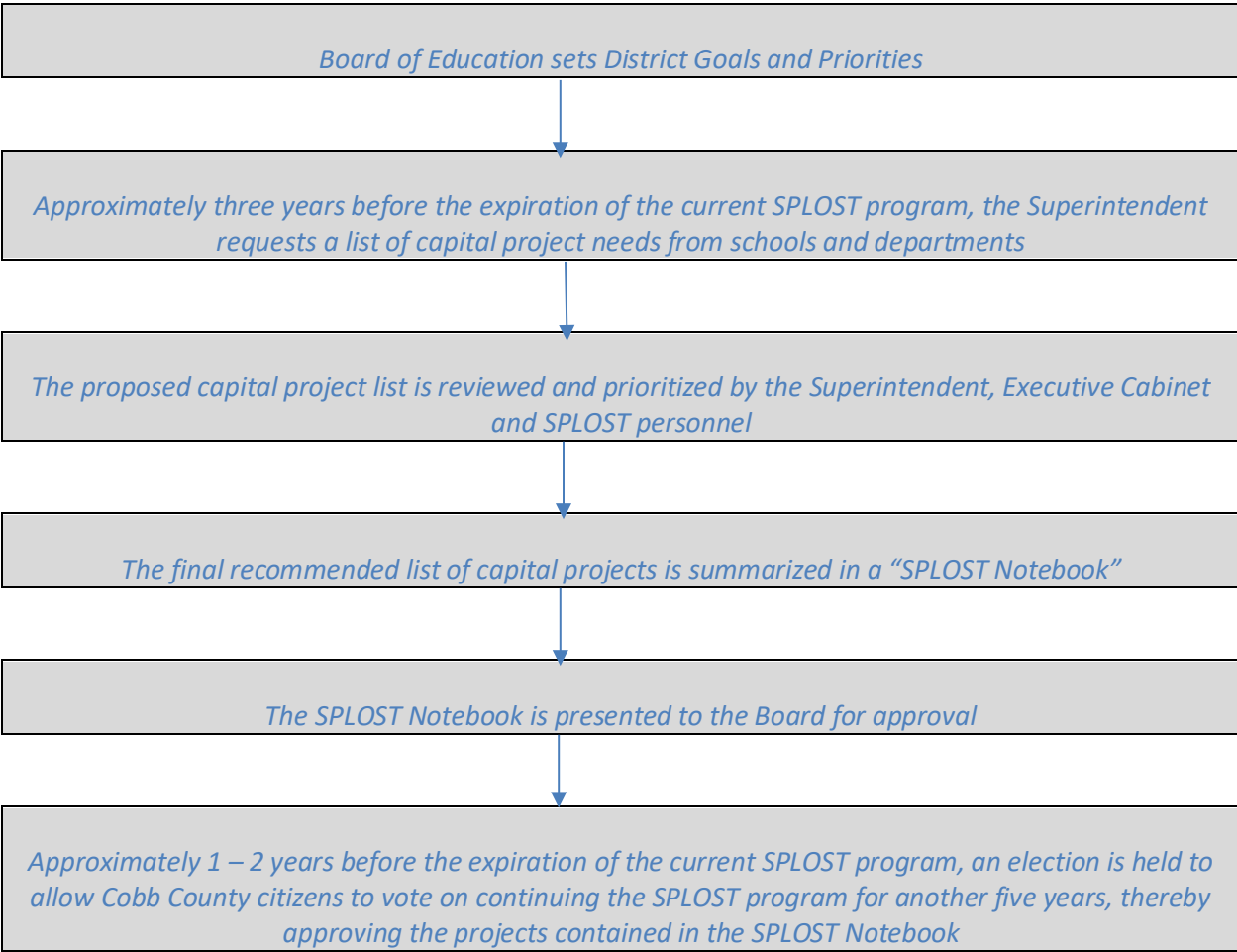


BUDGET AMENDMENT PROCEDURE (Continued)

Budget Amendment Process Flow Chart



CAPITAL BUDGET DEVELOPMENT PROCESS



CAPITAL PROJECTS APPROVAL AND BUDGET ADJUSTMENT GUIDELINES

Reviewer & Approvers

		Capital Projects Manager, Assistant Director or Director	SPLOST Director of Accountability	Administrator in Charge of the Project / Program (Non Construction)	Executive Director SPLOST Program
1	Initial Budget Adjustment SPLOST Setup in the Munis System and reconcile with the SPLOST Master Cash Flow.	X	X		X
2	Budget Adjustment where funds already distributed to an Administrator program are reallocated to another initiative within that program.	X	X	X	X
3	Budget Adjustment for a program that is under budget where the amount under budget is moved to a contingency account.	X	X		X
4	Budget Adjustment for a program that is over budget where decisions are made on how to fund the overage either using available revenue or contingency.	X	X	X	X
5	Budget Adjustments between \$25,000 and \$200,000 that were referenced on a Staff Coordination Record. (Attach the Staff Coordination Record to the Budget Adjustment which reflects approval).	X	X		X
6	Budget Adjustments over \$200,000 (Attach the Board Agenda Item which reflects approval).	X	X		X
7	Budget Adjustments to reallocate funds within a project/initiative.	X	X		
8	Budget Adjustments in the District Building Fund (Fund 0353).	X	X		X
9	Revenue Adjustments under \$200,000.	X	X		
10	Revenue Adjustments over \$200,000.	X	X		X



DIVISION & DEPARTMENT INFORMATION



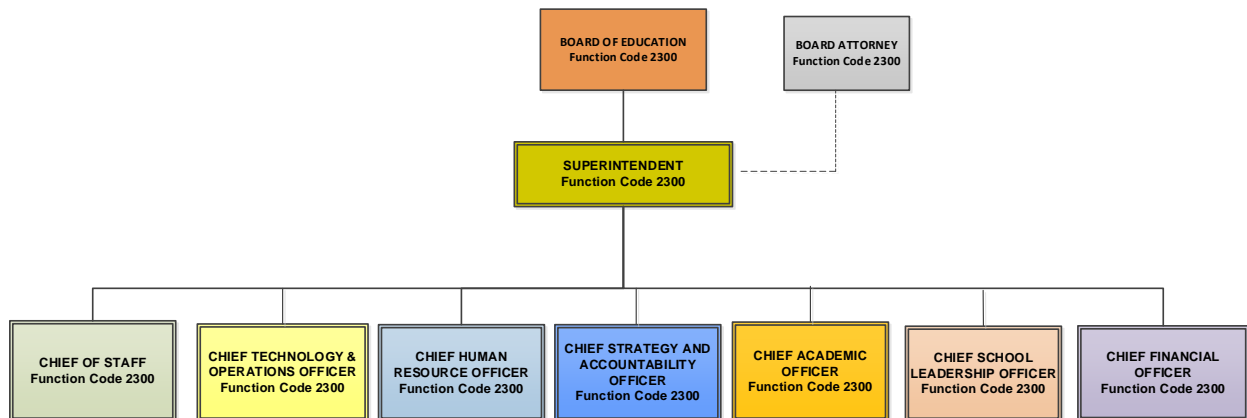
SUPERINTENDENT DIVISION

DIVISION RESPONSIBILITIES

The Georgia Constitution requires that an elected board of education oversees each public-school system. The Cobb County School District is governed by a seven-member board; each member is elected by the public and serves a four-year term. The Board appoints a Superintendent of schools to serve as the Chief Executive Officer (CEO). The Superintendent is responsible for implementing educational programs and running the day-to-day operations of the school district.

DIVISION ORGANIZATION

The Superintendent's Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Board Attorney - Each year the Board retains the services of an external attorney to provide legal advice and to handle legal matters for the school district.

The **Chief of Staff, Chief Strategy & Accountability Officer, Chief Human Resources Officer, Chief School Leadership Officer, Chief Academic Officer, Chief Technology & Operations Officer, and Chief Financial Officer** assist the Superintendent in supervising all activities and operating functions of the school district.

SUPERINTENDENT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Board Meetings - Meet once per month with a day Work Session and an evening Voting Session	12 Board Meetings	12 Board Meetings	12 Board Meetings
Local School Principal Advisory Council - Six members from each school provide advice and recommendations to the principal and, as appropriate, to the Board.	All schools have school principal advisory councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	All schools have school principal advisory councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	All schools have school principal advisory councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.
Facility & Technology Committee – 15 appointed members (1 by the Superintendent and 2 per Board Member) meet to oversee the SPLOST spending.	4 F&T Committee Meetings were held in FY2022. Meetings are held quarterly.	4 F&T Committee Meetings were held in FY2023. Meetings are held quarterly.	3 F&T Committee Meetings were held in FY2024. Meetings are held quarterly.
Superintendent’s Principal Advisory Council – 12 appointed members by level assistant superintendents.	4 scheduled Leadership & Learning meetings were held during FY2022	4 scheduled Leadership & Learning meetings were held during FY2023	
Superintendent’s Teacher Advisory Council – Members are the 3 current and 3 past district level Teachers of the Year	Due to the COVID-19 Pandemic, the Superintendent did not meet with this advisory group during FY2022	The Superintendent met with this advisory group 3 times during FY2023.	
Business and Community Advisory Committee – Members appointed by Superintendent.	The Superintendent met with this advisory group 3 times during FY2022. There were 14 members.	The Superintendent met with this advisory group 3 times during FY2023. There were 12 members.	

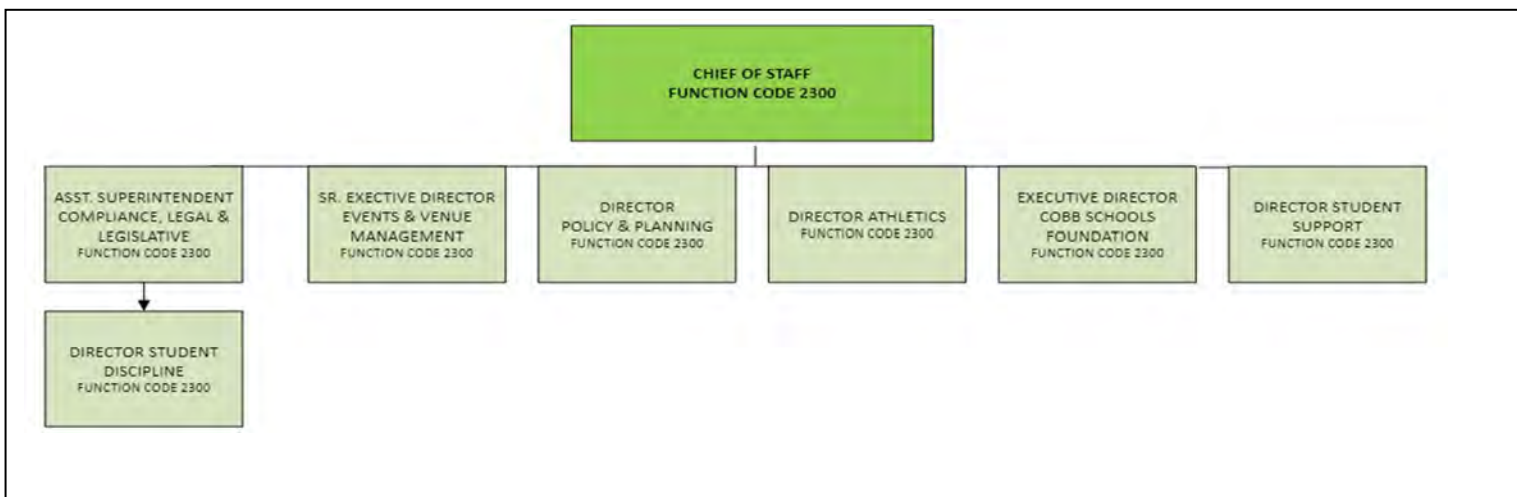
CHIEF OF STAFF DIVISION

DIVISION RESPONSIBILITIES

- Ensures effective operations of the Superintendent's Office;
- Provides comprehensive support to assigned areas;
- Provides strategic communications counsel to the Superintendent;
- Serves as a credible representative of the Superintendent within the district, in the community, and at state and national levels.

DIVISION ORGANIZATION

The Chief of Staff Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Compliance and Legislative Affairs – The Compliance and Legislative Affairs Office serves to ensure compliance with federal and state mandates and procedures while working with staff and community members to advocate for the legislative interests of the school board.

Legislative Priorities: Each year, the Cobb County School District meets with members of the Cobb legislative delegation to present its approved list of legislative priorities. With the variety of comprehensive issues related to state funding and school-related legislation, CCSD is well served by keeping local legislators apprised of important education issues.

Open Records:

- Open Records requests
- Subpoenas
- Request for the Production of Documents
- Assist local schools regarding FERPA requests

CHIEF OF STAFF DIVISION (Continued)

Student Discipline – The Office of Student Discipline provides leadership in the development, implementation, and evaluation of Cobb County School District’s student discipline policies and procedures. The Office of Student Discipline is responsible for:

- Review of all long-term suspension/expulsion letters.
- Hearings for student suspensions over ten (10) days.
- Hearings for harm or physical threats to an employee made by a student.
- Student discipline waivers.
- Appeals to the Cobb County Board of Education and the State Board of Education.
- Code of Conduct interpretation and application guidance for local school administration.
- Legal Liaison for discipline issues.
- Training for administrators participating in discipline hearings.
- Monthly discipline summary reports.
- Title IX.

Student Support—The Office of Student Support provides guidance and assistance regarding student enrollment, custody, guardianship, field trips, school health services, and school social work. Student Support also provides guidance and support in implementing *Powers of Attorney for the Care of a Minor Child and Kinship Caregiver affidavits*.

The goal is to guide our students, families, and communities to productive academic achievement while coordinating with local school personnel to foster an environment that promotes our students' physical and emotional well-being.

Student Support:

- Student Enrollment
- Guardianship
- Custody Issues
- Contact for school administrators on Code of Conduct interpretation and application
- Enrollment of students with discipline orders from other districts

School Health Services:

- Assess and manage acute illnesses, chronic health illnesses, and emergencies.
- Provide direct care for medically fragile students.
- Provide administration of medications (routine and emergency).
- Provide health education training for staff, students, and parents.
- Orientation, training, and professional development of School Nurses and Clinic Substitutes.
- Development, implementation, and interpretation of procedures and forms for clinic/student health.
- Medical consultation for Section 504 plans for eligible students; RTI.
- Collaborate with Cobb and Douglas Public Health and Georgia Department Public Health, including surveillance of absenteeism and infectious illness.
- Maintain clinic/student health data.
- Oversight of immunization audit compliance.
- Support student health and academic success by contributing to a healthy and safe school environment.

CHIEF OF STAFF DIVISION (Continued)

School Social Work:

- School Social Workers
- Community Resource Specialists
- DFCS Reporting
- Truancy Prevention Program

Policy and Planning – Policy and Planning is responsible for the development, interpretation, and implementation of Board Policies and Administrative Rules. In addition, the department oversees the district's various student transfer programs and calendar development. The department also assists local schools regarding FERPA requests.

Policy Development:

- Development, coordination and distribution of Board Policies and Administrative Rules
- Contact for school administrators for interpretation and implementation of Board Policies and Administrative Rules
- Maintaining on-line policy manual

Planning:

- Calendar Development
- School Choice Transfers
- Hardship Transfers
- Children of Employee Transfers
- Reports to the Board

Athletics - The main task of the Athletics Office is to manage the interscholastic activity program in the Cobb County School System. The program provides opportunities for learning experiences in athletics which teaches attitudes of responsible team play and cooperation. It is also a vehicle for learning mental and physical self-discipline, loyalty, personal pride in the school, respect for the rights of others, and the will to win.

The **Events & Venue Management Department** - is responsible for planning, managing, and producing district events and coordinating facility space reservations and rentals to school groups, school support organizations, and third-party organizations. The department also manages the Concert Hall at Lassiter High School.

Events Services:

Responsible for planning, coordinating, and producing corporate and public events and live streaming broadcasts. The scope of work includes managing events from conception through execution and includes, but is not limited to, securing venues; event design; attendee registration; catering; developing the run of show and script; furniture; décor; stage, audio, visual, and lighting; content development; and technical production.

CHIEF OF STAFF DIVISION (Continued)

Venue Management:

Responsible for scheduling, contracting, and coordinating use of schools and other District facilities by school groups, school support organizations, and third-party organizations for meetings, performances, athletic practices and games, and recreational activities. While Cobb County School District's first priority is educating children, the District is aware of the importance of allowing community groups and sports organizations to use District facilities during non-school hours. This enables schools to be utilized to their maximum potential as groups adhere to guidelines set forth by the District.

Cobb Schools Foundation - Founded in 1999, the Cobb Schools Foundation was established by a group of Cobb community and business leaders to enhance the mission of the Cobb County School District. An initial grant of \$1,000,000 from Cobb Energy was used to fund a portion of the athletic stadiums at Pope and Harrison High Schools and used to build stadiums at Kennesaw Mountain and Kell High Schools. The Foundation is a nonprofit organization governed by a volunteer Board of Trustees separate from the Cobb County School District, established to support the needs of students across Cobb County.

The Cobb Schools Foundation is dedicated to supporting, rewarding, and enhancing the schools, staff, and students of Cobb County School District by:

- Recognizing and rewarding excellence in teaching and learning.
- Promoting innovative instruction through grants to our teachers and schools.
- Ensuring a successful educational environment for all students.
- Providing an opportunity for the community to actively contribute to public education.

Community Relations - The Cobb County School District strives to maintain a positive, purposeful, and active relationship with the families of its students, and with the wider community in which it operates. We do this by working with the Parent Teacher Association (PTA), the Cobb Chamber of Commerce, civic organizations, local school councils, and other groups to build the community support vital to the success of our schools.

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
<u>Policy & Planning:</u>			
Policy/Rule/Form Revisions/ Creations/Deletions:			
Board Policies	1	13	10
Administrative Rules	8	91	58
Forms/Attachments	4	40	17
House Bill 251 Transfers:			
Requested	1,216	1,664	1,937
Selected/Approved	918	1,240	1,215
Administrative Transfers:			
Requested	485	531	545
Approved	127	157	129
Child(ren) of Employee Transfers:			
Requested	1,211	1,199	1,209
Approved	1,004	1,027	957
Continuation of Enrollment Transfers:			
Requested	1,713	1,537	1,697
Approved	955	866	818
Records/Subpoenas:			
Records Requests	39	534	539
Subpoenas for Records	26	40	47
Directory Information/Verification	15	28	42
Production of Documents	45	20	27
Other Record Requests	7	18	45
Education Records	N/A	53	115
<u>School Health Services:</u>			
Student Visits to the Clinic:			
Illness Visits	341,848	368,810	398,349
Injury Visits	126,516	139,635	149,367
Total Visits	468,364	508,445	424,826
Number of students remaining at School after Clinic Visit	260,406	331,523	373,387
School (Local) Medical Training:			
Total number of trainings provided by Consulting Nurses	190	218	250
Total number of school staff participants	6,313	8,011	11,115

CHIEF OF STAFF DIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
District Medical Trainings:			
Total number of trainings provided by Supervisor and/or Consulting Nurses	102	73	7
• Online			
• Face-to-Face	N/A	16	289
• Blended	8	34	59
Total number of school staff participants			
• Online	2,406	1,115	327
• Face-to-Face	N/A	480	647
• Blended	20	664	630
Professional Development Training:			
Preplanning/PLDs and other training provided by Nursing Supervisor and Consulting Nurses			
• Total of continuing education hours provided	944	1,273	1,739
• Total number of Nursing participants	1,394	992	828
• Number of Medical Training	34	141	1,384
Total number of school nurse participants Face-to-Face	240	165	486
Scoliosis Nursing Rescreens Referred to: Physician		9,600	841
Student screened	Info not available as of 8/29/22 from DPH.	909	N/A
Student screened and found		1,814	N/A
Student referred/ absent		18	N/A
GA 4400 Form completed by physician			
Medical Healthcare Plans including Medical 504s	1,001	1,590	1,717
Significant Communicable Disease Data	COVID-19 Pandemic Measles Influenza epidemic Pertussis Scabies Varicella Fifth's Disease Strep, Staph Norovirus Impetigo	COVID-19 Pandemic Measles Influenza epidemic Pertussis Scabies Varicella Fifth's Disease Strep, Staph Norovirus Impetigo Monkeypox	COVID Influenza Varicella Fifth's Disease Strep Norovirus Pertussis Measles Tuberculosis

CHIEF OF STAFF DIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
School Social Work:			
New Cases Referred	12,228	16,208	15,110
Contracts/Services Rendered	76,960	99,606	111,469
Athletics:			
Number of GHSA Activities Participated	286	287	295
Number of Students Participated GHSA Activities	12,366	12,259	12,755
Cobb Schools Foundation:			
Local School Foundation Oversight	19	19	18
Local School Foundation Totals	\$459,166	\$434,343	\$406,554
Local School Assessment Totals	\$18,286	\$16,071	\$18,543
Total Scholarships/Programs	\$80,281	N/A	\$60,500
All In Campaign	\$46,588	\$42,202	\$51,388
Golf Tournament	\$32,571	\$53,342	\$63,147
Teacher Grants Awarded	N/A	N/A	N/A
ASP Scholarships Awarded (Kids First)	\$17,041	\$37,876	\$37,876
Foundation Fund Balance	\$816,674	\$859,575	\$1,394,006
Compliance & Legislative Affairs:			
Due Process Filings	7	6	34
Resolutions	7	23	12
Hearings	1	1	1
Legislative Priorities			
Bills Requiring Action	23	27	23
Committee Presentations	6	9	7
Education Advocacy Meetings	21	18	19
Records/Subpoenas:			
Records Requests	39	534	539
Subpoenas for Records	26	40	47
Directory Information/Verification	15	28	42
Production of Documents	45	20	27
Other Record Requests	7	18	45
Education Records	N/A	53	115
Student Discipline:			
Hearings	294	237	239
Hearings Waived by Parent/Guardian	179	745	737

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
<u>Event Services</u>			
Signature Events Produced	6	28	25
Strategic Events Produced	40	42	54
Virtual Events Produced ¹	22	0	0
District Events Supported ²	28	32	20
Combined Audience Attendance (all categories above)	82,136	88,336	78,843
Streaming Events Produced	52	50	48
Streaming Viewership ³	75,629	52,371	72,358
School Events Supported ⁴ (Audience Served)	30 (12,374)	34 (12,023)	100 ⁵ (57,928 ⁵)
Contracted Events Supported ⁶	not included	not included	33
INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
<u>Venue Management</u>			
Number of Contracts Executed ⁷	1,350	3,680	2,858
Hours used by community organizations ⁷	19,496	54,506	48,644
Revenue from facility rentals ⁷	\$1,387,415	\$2,020,361	\$2,195,089
Net Revenue Distributed to Schools ⁷	\$510,138	\$795,272	\$862,646
<u>Concert Hall</u>			
Hours used by community organizations	230	310	199 ⁸
Revenue from community use	\$30,966	\$49,950	\$22,647 ⁸
Hours used by school groups	570	670	581 ⁸

1 Virtual event delivery was utilized during the COVID-19 pandemic. As the District returned to a face-to-face model for all traditional events during FY2022, virtual options continued to be utilized for department, division, and cohort meetings. However, those events were managed by the organizing department rather than the Events Office.

2 Supported events are those for which assets and/or personnel were provided to execute the event, but the Events Office did not have responsibility for planning and managing the event.

3 Streaming viewership does NOT include content delivered internally over IPTV, except for specific events where the viewers are gathered for viewing (such as the District Kickoff Broadcast) and can be quantified.

4 School Events Supported refers to events that were planned and managed by local schools for which the Events Office provided resources to produce the events. Any associated costs, such as crew labor costs, were paid by the schools.

CHIEF OF STAFF DIVISION (Continued)

5 Athletic Events Supported have been added to the school events count beginning with FY2024.

6 Contracted Events Supported refers to events for school support organizations and third-party organizations which were contracted facility use events. Any associated costs, such as crew labor costs, were paid by the contracting organization. Indicator added in FY2024.

7 A new District Administrative Rule approved in July 2021 and new contracts, funding models, fee rates, and processes implemented in the second quarter of FY2022 resulted in increased contracts and revenue and an increase in the net revenue distributions to schools. Schools previously received 30% of net revenue and now receive 100% of net revenue. Full implementation and better compliance with the new rule resulted in additional increases in FY2023.

8 Construction on the Lassiter High School campus reduced the parking capacity which impacted both the school and Concert Hall functions and limited the use of the Concert Hall during FY2024 for both school and community groups, reducing revenue as well.

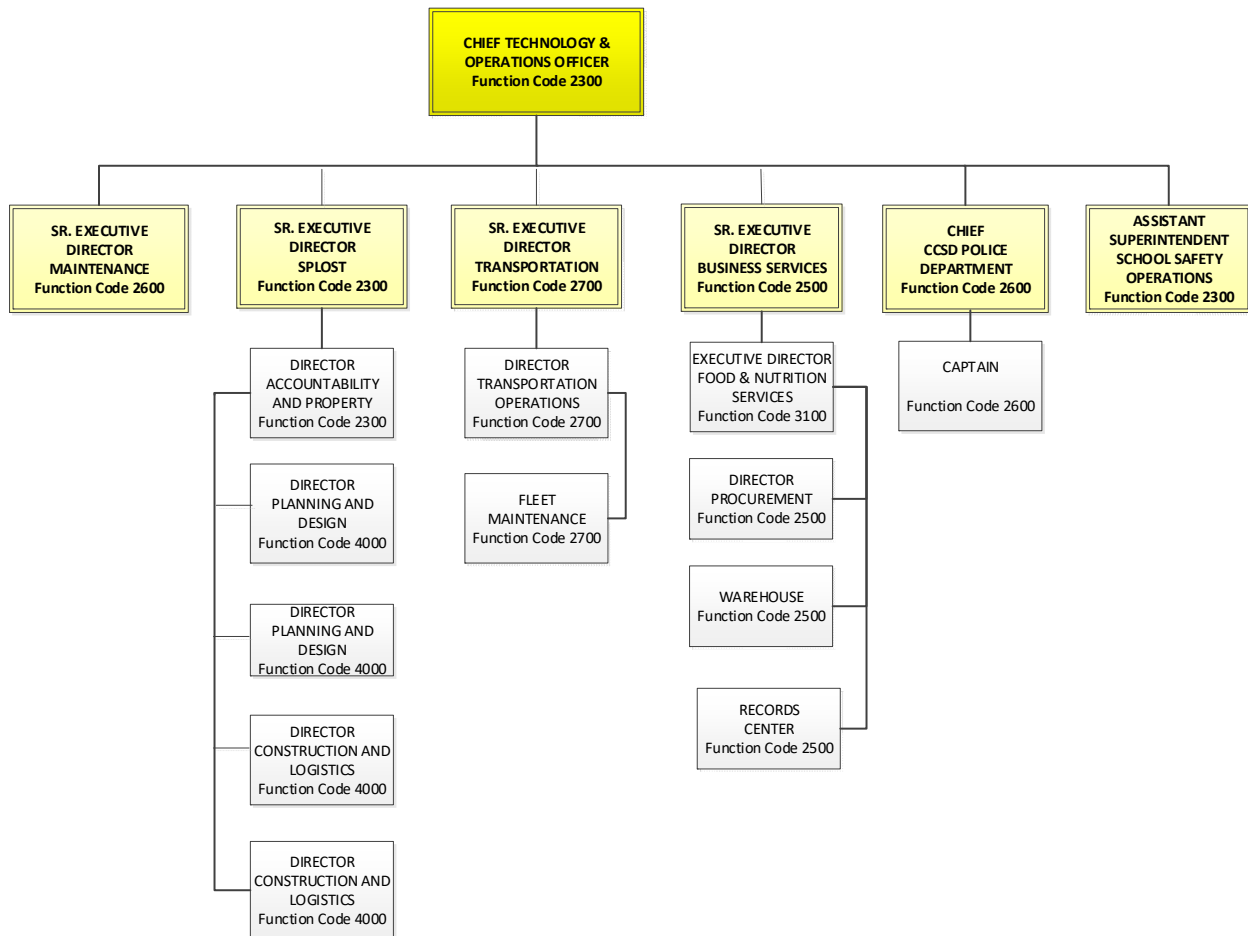
OPERATIONS DIVISION

DIVISION RESPONSIBILITIES

The **Operations Division** is led by the **Chief Technology & Operations Officer**, comprised of departments that provide the District with services and support for daily operations, maintenance, transportation, public safety, business services, and Planning/Construction/SPLOST for the school system's students, employees, and schools.

DIVISION ORGANIZATION

The Operational Support Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Chief Technology & Operations Officer is responsible for overseeing the services and support for the District's Maintenance Services, CCSD Police Department, Transportation Services, Business Services, Planning/Construction/SPLOST Department, and School Safety Operations.

The **Maintenance Services Department** provides this support through a staff of 15 administrators, supervisors, and clerical personnel in addition to a work force of 151 hourly employees. The department's primary objective is the maintenance of existing facilities, their grounds, and equipment not

OPERATIONS DIVISION (Continued)

under manufacturer's warranty. These responsibilities involve 126 schools and support facilities that encompass 3,139 acres and 19,214,412 square feet throughout Cobb County.

Most of the support and repair requests submitted to Maintenance Services fall within the following areas:

- Heating and air conditioning
- Plumbing
- Electrical
- Paint touch-up
- Minor carpet and floor tile repair
- Security & fire alarm systems
- Indoor environmental quality issues
- Custodial equipment
- Carpentry
- Roofing
- Grounds
- Glass replacement
- Keys and locks security
- Clocks
- Kitchen and refrigeration equipment

Maintenance Services also supervises vendor contracts related to pest control, waste management, the cleaning of portables, elevator maintenance, fire extinguisher servicing, maintenance, research, and installation of its equipment.

In addition, the department supports 634 custodians including evaluating their cleaning effectiveness, making equipment purchases, ordering supplies, training, and making recommendations in custodial shift staffing.

The **Transportation Services Department** employs over 1,100 professional school bus drivers, bus monitors, fleet technicians, and support staff to provide safe and efficient transportation service to more than 70,000 riders of the District's eligible students daily. Our four fleet service centers support a fleet of 1,483 vehicles. The district has the state's second-largest fleet of school buses, covering 38,533 bus stops daily. In FY2024, our school bus fleet traveled over 10,118,027 miles.

The District leads the state with our safety education program, S.O.A.R. (Safe, Orderly, And Respectful). The program educates elementary school students in a hands-on format, an at-school field trip, and an assembly format for middle school students. The Safe Rider Program is our student management program, which helps ensure a safe ride and keeps students focused on safe bus riding behavior.

All buses are equipped with telematics technology and digital video recording devices. The department will continue to embrace alternative fuels. We will use our SPLOST budget allocations and seek State and Federal funding sources to reduce the over 1,300,000 gallons of diesel fuel used annually. CCSD will not only start to see maintenance cost reductions but also reduce the amount of NOx emissions in our area.

Special Purpose Local Option Sales Tax (SPLOST) is a one-cent sales tax on all consumer goods that must be approved by Cobb County voters in a referendum. SPLOST revenues can be used only for specific school related capital improvement projects. On November 2, 2021 Cobb County voters approved the **Ed-SPLOST VI (2024-2028)** the referendum that continues the one-cent sales tax to fund capital projects. Prior to the current referendum, **Ed-SPLOST V** was in place and expired on December 31, 2023.

The **Planning/Construction/SPLOST Department** is responsible for all aspects of the planning, implementation, and completion of all SPLOST projects and activities. It is also the division's responsibility to monitor the bidding process to ensure design and construction stay within budget and the scope of the projects conform to the voter referendum.

OPERATIONS DIVISION (Continued)

Program managers coordinate the design of projects with consultants and local school administrators. It is also the responsibility of program managers to inform the community of planned improvements and solicit input on the plans during public forums held during the design phase.

Construction managers provide plan review to the program management staff during design and manage the construction phase to assure on-time and on-budget project delivery.

Logistic managers are responsible for managing the purchase and installation of furniture, fixtures and equipment for new schools and school building addition projects. Logistic managers also provide coordination for project vendors, local school staff, central office administrators and other entities.

Director, Accountability and Property provides leadership and oversight related to the Planning/Construction/SPLOST department's financial transactions and property matters. Coordinates and oversees the management of the SPLOST budget and cashflow. Administers the management of growth and replacement requests. Participates in long term planning and program development. Assists in the development of school attendance zones. Liaison to the Cobb Board of Elections. Manages the District's communication towers and facilities agreements.

Director, Planning and Design facilitate and oversee the development of a quality management program (QA/QC) for the design phase of projects, as well as establishes and maintains project standards through oversight of CCSD design requirements and educational standards. Participates in long term planning and program development. Oversees and maintains the archive documents for all facilities. Administers the review and approval of FEAE-R projects. Assists in the selection and evaluation of design professionals and promotes communication/coordination across Planning/Construction/SPLOST departmental teams.

Directors, Construction, and Logistics facilitate and oversee the construction of all SPLOST funded building, renovation, and modification activities at district facilities. Assists in the selection and evaluation during the procurement process for industry design and construction professionals. Oversees local school requests to address ADA modifications within district facilities. Promotes communication and coordination across Planning/Construction/SPLOST departmental teams.

The **CCSD Police Department** is committed to serve our community, students and staff by providing a positive law enforcement presence. The Department enforces all laws in a fair and impartial manner to provide a safe and secure environment free from any obstruction of the educational process. Security programs are developed and maintained by the Department for all schools, school system facilities and property. Law enforcement officers are provided for the schools and they monitor overall safety of school campuses.

The **School Safety Operations** is responsible for maintaining a safe and secure environment for students and staff, including security plan development and implementation, and the monitoring of security staff and safety and security equipment.

The **Business Services Department** is comprised of the departments of Procurement Services, Food and Nutrition Services, Warehouse Operations, Records Management, Mailroom Operation and is a vital part of the Operational Support division of the Cobb County School District.

OPERATIONS DIVISION (Continued)

The **Procurement Services Department** works with schools and end-user departments to establish and maintain contracts for day-to-day supply and operational needs for the benefits of the educational process, accomplished through cost-effective, moral, ethical, and prudent purchasing practices. Procurement Services also handles construction (or capital project) solicitations, assists schools and departments in purchasing goods/services not already on active contract and ensures that purchases of goods and services are consistent with public procurement principles and in compliance with District policies and applicable state/local/federal laws.

CCSD Food and Nutrition Services is responsible for providing nutritious meals daily for CCSD students and school staff in compliance with District policies as well as applicable local, state and federal guidelines. Meal service provided by FNS at each location varies, but may include breakfast, lunch and/or After School Program snacks.

Warehouse Operations manages the District’s internal mail collection and distribution as well as the disposal or redistribution of excess and surplus property. Responsibilities also include pick-up and delivery of testing and curriculum materials, maintaining a limited inventory of furniture for growth and replacement needs and assisting with textbook distribution.

The **Office of Records Management** is responsible for providing direction and coordinating the District’s records management plan including maintaining, archiving and appropriately disposing of CCSD student, staff, financial and other records.

Mailroom Operations receives and sorts mail and packages for delivery throughout the District and acts as courier for urgent needs of Executive staff.

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Maintenance			
Building space sq. footage	18,637,988 for 126 Facilities	19,131,203 for 126 Facilities	19,214,412 for 126 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	47,124	48,960	49,512
CCSD Police Department			
Fighting	601	547	434
Drugs	76	205	279
Weapons	138	126	120
Gang-Related Incidents	7	-	3
School Safety Operation	N/A	N/A	State reporting to begin in FY25.

OPERATIONS DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Transportation			
Number of students transported one - way	52,918	56,208	59,271
Ridership ratio	48%	53%	56%
Regular buses	802	740	769
Special Education buses	255	287	258
Bus stops per day	18,042	16,384	17,912
Field trips	3,377	4,311	4,171
Bus referrals	300	1,136	1,212
# of accidents	233	271	320
Fleet Maintenance			
Fleet	1,483 (1,059 buses)	1,481 (1,027 buses)	1,482 (1,027 buses)
Support vehicles	424	454	453
Bus fleet traveled	9,512,396 miles	9,875,467 miles	10,118,027 miles
Fuel usage	1,783,324 gallons	1,937,121 gallons	2,076,385 gallons
Fueling transactions	69,939	74,511	80,626
Buses serviced	All buses inspected monthly and annually	All buses inspected monthly and annually	All buses inspected monthly and annually
Average miles per bus	8,982	9,616	9,852
SPLOST			
# Projects started	41	33	31
# Projects completed	19	26	24
# ADA Projects	7	11	15
# Portables relocated	1	5	6
# FEAE-R Projects*	116	144	148
*(District property funded by others)			
Planning			
# Population growth survey conducted	1	1	1
# School attendance zone redistricted	3	2	1
# Land purchased (Parcels)	0	6	4
# Approved Easements	7	9	3
# Cell tower sites established	0	0	0

OPERATIONS DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Food Service Lunches	(177 serving days) *no charge meals for all students for SY21-22	(176 serving Days) *resumed payment for "paid" meals	(176 serving Days)
Full price meals served	0*	4,160,346	3,509,858
Reduced price meals served	0*	907,006	907,746
Free meals served	11,260,658	4,615,305	5,536,735
Adult & contracted meals served	207,716	236,228	227,313
Equivalent meals from extra sales	1,340,380	1,811,551	2,106,222
Elementary School participation	96%	85%	87%
Middle School participation	90%	80%	84%
High School participation	56%	49%	56%
Procurement Services			
Purchase orders processed	10,301	11,364	11,559
Dollar value of purchase orders	\$144,260,905	\$96,061,152	\$140,791,445
Average dollar per purchase order	\$14,005	\$8,453	\$12,180
Requests for Proposals			
Newly Issued and/or Awarded	38	29	22
Requests for Extension	46	53	55
Non-Awarded	2	2	6
Sealed bids			
Newly Issued and/or Awarded	40	42	50
Requests for Extensions	48	58	40
Non-Awarded	2	8	8
Quotes			
Newly Issued and/or Awarded	41	17	54
Requests for Extensions	42	35	37
Non-Awarded	6	1	2
Procurement cards	792	779	799
Dollar value of procurement card purchases	\$22,316,069	\$24,504,889	\$25,957,243
Total number of procurement card transactions	92,582	93,171	95,269
Average dollar per purchase	\$241	\$263	\$272
Warehouse Operations			
Total Surplus requests	2,639	3,107	4,156
Items picked up	48,759	64,253	56,713
Items delivered	35,782	26,737	23,230
Surplus Revenue (Net)	\$425,196	\$472,629	\$358,243
New Inventory Requests (OC)	181	163	145
New Inventory Shipped	4,426	2,661	2,497
New Inventory Value	\$308,051	\$462,085	\$386,904

OPERATIONS DIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Records Management Center			
Record Movement Transactions	664	859	825
Transcript / Verification Requests	9,301	8,961	9,612
Carton of Records Retained & Managed	5,626	4,745	4,239
Records Center Revenue	\$60,662	\$61,434	\$60,758

TECHNOLOGY SERVICES DIVISION

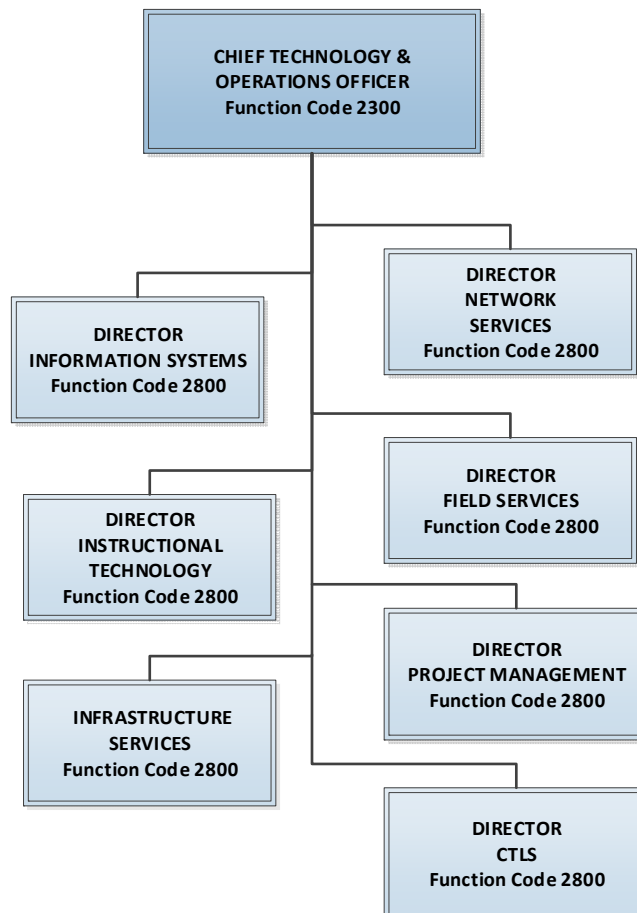
SUBDIVISION RESPONSIBILITIES

The Technology Services Division supports the Superintendent's vision that technology is leveraged to enhance instruction in Cobb County schools and to reduce the workload on teachers as we more efficiently support and organize classroom resources to focus on student success.

Technology Services commits to a focused plan that will synergize current systems, giving teachers, leaders, and students personalized learning space and immediate access to resources needed for teaching, leading, and learning. Major initiatives are led by the Technology Services Departments, which are Field Services, Information Systems, Infrastructure Services, Instructional Technology, CTLS, Network Services, and Project Management.

SUBDIVISION ORGANIZATION

The Technology Services Division is divided into seven functional subdivisions or areas of responsibility. The following chart illustrates the structure of these subdivisions:



TECHNOLOGY SERVICES DIVISION (Continued)

MAJOR DEPARTMENT TASKS

Field Services – provides local school and administrative building support for Windows & Apple hardware (desktops and laptops) and software, local servers, printers, copiers, and interactive classroom devices. Also, the Lifecycle Management Team provides the administration and deployment of all software, maintains all software license compliance and usage statistics, manages mobile device integration, supervision and security, and creates and executes training of and support for technology throughout the district. These services include, but are not limited to, software testing and approval, software updates, inventory maintenance, next level support, system management, vendor interaction, VPP integration, professional development, enterprise server support, online documentation, and protocol development.

Goals:

- Improve efficiencies through technology support resources to better equip administrators, teachers, and students to achieve their business and instructional objectives.
- Provide top-tier technical support for all Cobb employees.
- Improve and/or increase first-call resolution by utilizing remote tools, workflow, and ticketing system resources.
- Create an improved line of communication to our end users.

Information Systems – The Information Systems Department supports and builds the various technology system solutions that serve educators, students, parents, district/school administrators, and other central office staff.

Information Systems has responsibility over systems focused in four primary areas: Student, Finance, HR/Payroll, and Content Management (District and school public websites). Through a combination of purchased 3rd party software and internally custom-developed applications, Information Systems ensures that data in all areas is accurately collected, stored securely, efficiently organized, and presented back to decision makers in an easy-to-understand format.

In addition to the online transactional systems, Information Systems also builds and maintains the district's primary Data Warehouse. It merges data from all disparate systems into one database environment to allow meaningful connections between all district data. It also facilitates rapid retrieval of the data so it can be presented back to users in a timely manner and in a useable form.

Goals:

- Expand on integration of data from all CTLS modules into existing IS systems.
- Complete the development of an API toolset to facilitate distribution of data to all disparate systems and to replace legacy data integrations.
- Increase online data delivery resources for parents and students to provide information anytime/anywhere and reduce unnecessary paper and in-person procedures.

Infrastructure Services – responsible for design, implementation, and support of fiber optic cabling for Local Area Network and Wide Area Network in all existing, renovated, and newly constructed facilities. Installation and maintenance of all network equipment at all schools and administrative offices including all infrastructure cabling, switches, WAPs, Distance Learning devices and network closets. Support and maintain the District's audio-visual solutions as well as IPTV. Maintain Technology's Depot for hardware warranty, parts, and uninterrupted power supply (UPS) maintenance. Manage the District's telecom service, including VoIP telephones, servers, and Intercom systems at all sites. Manages the Centegix Crisis Alert system.

TECHNOLOGY SERVICES DIVISION (Continued)

Goals:

- Provide the fastest, most reliable wired & wireless network infrastructure utilizing over 13,000 edge switches & 9,000 wireless access points.
- Support state of the art audio & visual equipment including district wide interactive flat panels and IPTV, over 8,000 21st century classrooms, support hybrid learning for all Schools.
- Telecommunication, support and maintain district wide VolP/Intercom initiative.
- Maintain a dependable & accessible network infrastructure in support of teaching & learning.

Instructional Technology – The Instructional Technology Department is dedicated to the Learning Innovation Design (LID) framework, which focuses on best practices in technology integration to support teachers, moving beyond just teaching them how to use tech tools. Aligned with the district’s strategic plan, this framework enhances the use of CTLS by fostering collaboration between Technology Training Integration Specialists (TTIS) and teachers. The goal is to create engaging, technology-driven lessons that empower students, meet academic and technology standards, and provide embedded professional learning for teachers. This program supports our educational objectives and equips both teachers and students for success.

To strengthen our commitment to using technology for educational purposes, we are developing building-based and mobile innovation labs across the district. These labs will enable TTISs to work closely with students and educators, delivering impactful, tech-infused lessons based on proven strategies. They will serve as creative spaces where teachers and students can explore tools like 3D printers, Artificial Intelligence, and Augmented/Virtual Reality, creating hands-on learning experiences that prepare students for real-world challenges beyond the traditional classroom.

Goals:

- Support CTLS professional learning communities to sustain the growth and knowledge necessary to design and employ forward-thinking instruction.
- Expand performance-based learning to foster students’ critical thinking, collaboration and innovation skills.
- Leverage digital tools for school communities to empower, engage, connect, assess and support student learning.

CTLS Technology – The Cobb Teaching and Learning System (CTLS) is a digital learning environment that identifies what students know, supports student learning, engages parents, and empowers teachers with one goal: Student Success. The CTLS Technology department focuses on increasing and maintaining the overall system stability of the CTLS platform through coordination with multiple CCSD teams, stakeholders, and CTLS partners. It provides coordination of projects involving CTLS, feedback and guidance for system development, testing, and verification of modifications to the system, and resolutions for reported issues.

TECHNOLOGY SERVICES DIVISION (Continued)

Goals:

- Coordinate support systems for maintaining and increasing CTLS system stability.
- Coordinate projects involving CTLS.
- Provide implementation testing of released CTLS features.
- Provide guidance and feedback for the continued development of CTLS.



Network Services – provides centralized data center services and support for Directory Services, user provisioning, storage area networks, servers, core networking infrastructure, email and internet services, and Bring Your Own Device. It provides monitoring, reporting and prevention for enterprise network and data security anomalies and malicious activity and also includes Business Continuity and Disaster Recovery services. Network Services collaborates with all District-wide departments and schools to provide input and resolution to many different types of technical initiatives.

Also included is the district's Customer Care Center (CCC) which receives first line support calls from all district employees, students, and parents and escalates to other Technology departments as appropriate. The CCC may also support outside vendor or other parties as needed.

Goals:

- Provide students with a safe education experience when using the internet and other digital resources.
- Provide students the ability to bring their own technology to access the District wide technology resources.
- Design, test, and implement new District wide technologies.
- Prevent or minimize any technology outage which affects staff, students and the community.

Project Management – The Project Management Department is responsible for the planning, initiation, execution, monitoring and completing of CCSD approved technology initiatives. This involves collaboration within Technology Services between Field Services, Information Systems, Infrastructure Services, Instructional Technology and Network Services as well as many other CCSD departments, such as Communications, Financial Services, Maintenance, Procurement Services, etc.

The Project Management team adjusts to the forever changing tech environment while resolving strategic issues, building, and leading teams within the district and making decisions on key initiatives that impact learning.

TECHNOLOGY SERVICES DIVISION (Continued)

The team is fiscally responsible for creating, optimizing, and maintaining a balanced budget that is essential for creating a better, stronger environment today and for the future. The budget development process is followed to include communication within executive management, establishing targets, revisions of budget model, review, and approval.

Goals:

- Continue to grow dependable relationships with each school to further develop a better understanding of school needs and instructional goals to result in success for each project.
- Transparency- provide information that is relevant and accurate.
- Streamlining business processes to improve quality service to teachers.
- Involve all relative stakeholders to have input when creating project goals; teachers, administrators, central office employees and the general educational community.
- Plan for ongoing monitoring and assessments to ensure technology is being used effectively and how to bridge the gaps.

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Technology Services			
• Total number of instructional computers supported; total number of administrative computers supported (based on Georgia Dept. of Education Report)	136,623	139,344	142,121
• Total computers in district	150,170	154,184	154,184
• Total servers in district	1,017	1,030	1,030
• Total number of phone lines in schools	2,100	2,100	2,100
Number of service requests handled by Service Center staff (help desk) annually	83,442	122,771	136,633
Number of e-mail accounts	141,582	144,918	162,981
Average availability for IT Data Center resources	98.59%	97.45%	99.7%
Ratio of Instructional Tech personnel per school	5:112	10:112	10:112
Number of schools receiving interactive devices from SPLOST IV & V	112	112	112

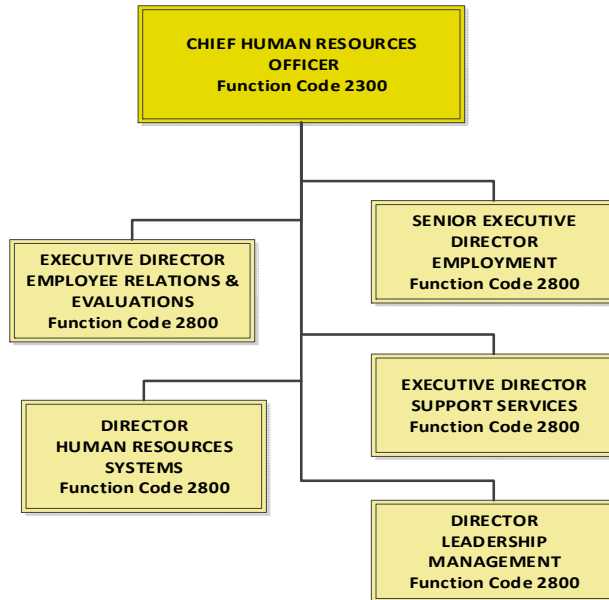
HUMAN RESOURCES DIVISION

DIVISION RESPONSIBILITIES

Human Resources' goal is to attract, employ and retain the most qualified applicants for all school district positions and to improve delivery of services rendered by the division to all applicable groups and individuals.

DIVISION ORGANIZATION

The Human Resources Division is sub-divided into five functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Under the Chief Human Resources Officer's supervision, the Human Resources Division has the following Departments and Offices that provide services to District employees and prospective candidates for employment.

The Employment Department encompasses several functions including: **Employment, Teacher Recruitment, Compensation & Certification, Absence Management, and Student Teachers.**

Employment directs the employment activities for over 18,000 full-time, part-time, and temporary Classified and Certified employees (excluding Administrators). Primary responsibilities include receiving job requisitions and posting job vacancies to the website, supervising the application, directing the employee transfer and reassignment procedures; managing the daily operations of employment, problem solving HR issues with school and central office administrators which require a thorough knowledge of HR policies, law and practices; processing resignations and retirements; developing a recruitment strategy and providing substitute teacher training and support to local schools; issuing employment contracts to all Certified Employees.

Teacher Recruitment The office builds relationships with schools to recruit future educators and to coordinate student teachers. HR hosts Recruitment Fairs on multiple campuses. For FY2024-2025, over 8,000 certified instructor contracts were issued, and 98% of Cobb school educators signed up to teach in the new school year. The numbers reflect that Cobb County School District continue to be the best place to teach, lead, and learn.

HUMAN RESOURCES DIVISION (Continued)

Compensation & Certification is responsible for ensuring pay structures and incentives are designed to compensate employees for their skills, abilities, performance and years of experience. This includes evaluating experience and certification documents for step placement; processing employee transfers, reassignments and terminations; developing and rolling out incentive programs; updating employee work calendars; administering salary increases and revising salary schedules; conducting job evaluations and approving job descriptions; and managing salary surveys to ensure salary rates are leveraged competitively. Provides guidance to all employees on laws and district policy.

The District's goal is to have a compensation program that attracts, retains, and motivates a highly qualified and competent work force, and to provide employees with a total compensation plan that is competitive with other school districts.

The department is also responsible for managing the certification process for educators, service professionals, and paraprofessionals including initial certification, renewals and upgrades; ensures certified staff meet requirements of Georgia Department of Education ESSA requirements; and reporting all district staff to the Georgia Department of Education through the Certified/Classified Personnel Information (CPI) collection.

The Human Resources Systems Department encompasses several functions including: **HR Technology, Employment Verification, and Records.**

HR Systems (Technology) is responsible for supporting and implementing information systems and processes to ensure the easy management of human resources, business processes, and data. Systems and processes supported are inclusive but not limited to:

- Support of Applicant Tracking System (Applicant Tracking Enterprise), as well as related processes and data collection.
- Responsible for support of the MUNIS ERP software's HR modules and all involved HR processes.
- Responsible for Document Management system (aXs) functionality, data maintenance, and processes.
- Responsible for producing HR data reports and high-level data maintenance.
- Support of all HR related system interfaces to ensure proper transfer of HR related data and content.

Records manages the storage and maintenance of employee personnel records, employment verification and responds to requests for information in compliance with the Georgia Open Records Act.

The Support Services Department encompasses several functions including: **Workplace Accommodations, Benefits/Leaves, Retirement, and Risk Management.**

The Benefits Department is responsible for the District's comprehensive employee benefits program which includes requesting and evaluating bid proposals for each type of coverage, providing benefit education to new and existing employees, and handling all aspects of annual Open Enrollment. Additional responsibilities include assisting employees with benefit enrollments and status changes and responding to employee needs by email, phone and in-person visits.

HUMAN RESOURCES DIVISION (Continued)

Benefits manages the Cobb County School District Retirement Plans including the counseling and processing of paperwork for retiring employees. Benefits is responsible for coordinating the Catastrophic Illness Leave Bank application process and managing Leaves of Absence.

Benefits also is responsible for the payroll deductions associated with all employee benefits, the collection of benefit premium payments missed due to unpaid leave of absence, and the processing of payments to insurance companies and state agencies for employee benefits.

State Health Benefit Plan	Dental Insurance
Teachers Retirement System of GA	Vision Insurance
Public School Employees Retirement System	Legal Services
CCSD Retirement Plan	Accident
Board Paid Life Insurance	Hospital Indemnity
Board Paid Long Term Disability	Flexible Spending Account
Short Term Disability	Dependent Care Account
Voluntary Life/ADD	Critical Illness/Cancer
Spousal Life	Spousal C I/Cancer
Child Life	Child C I/Cancer
Catastrophic Illness Leave Bank	Leaves of Absence

Risk Management protects the people and assets of the school district. The office coordinates bid proposals for property, comprehensive crime, and student accident insurance. It also administers the Districts self- insurance plan for general liability and vehicle accidents, including bus accidents. It receives and processes claims for student injuries, site visitors, and damage or loss to equipment and facilities. The District is self-insured and self-administered in the area of workers' compensation. Risk Management handles all aspects of the worker's compensation claims process. It is responsible for researching and responding to unemployment claims from the Department of Labor. Risk Management also addresses issues of loss control, safety, and accident prevention awareness.

The Leadership Management Department aims to match the available administrative talent (current CCSD employees and out-of-district applicants) to the needs of the District. It further assists the District in meeting the strategic and operational challenges facing it by having the right people in the right places at the right times to do the right things. The vision of Leadership Management is to create a deliberate and systematic effort by the District to ensure leadership continuity in key positions and encourage individual advancement.

Leadership Management in Human Resources directs the employment activities for all local school and central office administrative positions which include: supervising the application, employment, and orientation of all administrative new hires. It further facilitates the Principal Hiring Process and assists the District Leadership Division with the administrative reassignment process. Leadership Management is further responsible for the following:

- To provide a sufficiently large and diverse number of highly qualified candidates to fill local school and central office administrative openings.
- Assist principals and central office administrators in their selection of leader's process.

HUMAN RESOURCES DIVISION (Continued)

- Assist applicants, both internal and external, in completing administrative applications and understanding the system's leadership selection process.
- Provide career counseling and guidance through informal office visits, as needed.
- To help individuals realize their career objectives in administration.
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development.
- Direct the Leadership Academy application and selection process and coordinate the Educational Leadership Degree Program cohorts and partnerships.

The Employee Relations Office coordinates investigations related to alleged employee violations of approved Board policies and procedures, State Board Policy, and other state and federal laws. Additionally, the Employee Relations office assists Administrators and Supervisors with local level investigations, job performance issues and the certified employee contract nonrenewal process and manages background checks and fingerprinting to ensure all employees of the Cobb County School District meet all the expectations provided by the Board. This office also manages the distribution of employee badges and assigns electronic access to all buildings in our district. The Office is responsible for the following areas:

- Employee disciplinary action, i.e. suspension without pay, demotion, termination.
- Conducting Fair Dismissal Act Hearings.
- Consultation with supervisors regarding employee job performance and misconduct issues.
- Employee misconduct investigations.
- Discrimination and sexual harassment investigations.
- PSC Code of Ethics violations.
- Certified employee contract non-renewals.
- Employee complaints and grievances.
- Labor relations issues.
- Formal Employee Grievances.
- Training regarding Employee Discipline and Documentation.

The Evaluation Systems Office develops, facilitates, and monitors all evaluations for classified and certified employees. It is the point of contact for the Teacher Keys Effectiveness System (TKES), Leader Keys Effectiveness System (LKES) and the Cobb Keys Evaluation System for all certified and classified employees. As such, it manages the training process, ensuring all administrators are trained and credentialed on the evaluation systems for the District prior to the beginning of each school year. The Office also ensures all required training of administrators is up-to-date. In addition, the Office manages the daily administration of the employee evaluation system for all certified and classified staff, developing and updating all related training materials. The team reviews evaluations for compliance and accuracy to ensure consistent credibility and validity of evaluations. The team advises and consults with school and District Leadership including the Accountability and Research Department; the Leadership Office; and Technology Services, providing support with regard to all aspects of the TKES and LKES evaluation process.

HUMAN RESOURCES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Certified Positions			
High Schools Hired	226	217	194
Middle Schools Hired	321	271	180
Elementary Schools Hired	551	378	364
Special Education Hired	116	110	97
Other Cert (Supervisors, Specialists, Social Workers)	94	89	62
Resignations / Terminations / RIFs	1,039	866	773
Supply Teachers	592	417	386
Certified Applications	48,216	50,213	66,506
Classified / Paraprofessional Positions			
ASP Hired	283	332	528
Bus Drivers/Monitors Hired	135	270	221
Custodians Hired	177	163	171
Maintenance/Warehouse Hired	53	19	21
Food Service/Lunchroom Monitors Hired	365	365	247
Classified Subs Hired	715	649	654
Paraprofessionals/Tutors Hired	255	258	362
Clerical Bookkeepers Hired	130	66	18
Professional/Technical Hired	40	17	19
Nurses Hired	23	21	10
Campus Police Hired	10	8	14
Interpreters Hired	9	5	7
Other Employment Changes	4,524	4,556	4,902
Resignations / Terminations / RIFs	2,146	1,989	2,191
Parapro Re-elects	215	152	142
Classified/Parapro Applications	22,915	25,134	34,041
Risk Management Claims			
Unemployment	217	Updated info n/a	Updated Info n/a
Vehicles & General Liability	456/51	513/92	566/90
Student/site visitor injuries	1,430	1,286/24	1,538/32
Student injured in transit	1	43	71
Workers Compensation	795	1,040	1,048
Evaluation Systems			
Elementary Summative Assessment TKES	N/A due to	N/A due to	3,614
Middle Summative Assessment TKES data	COVID	COVID	1,557
High Summative Assessment TKES data			2,043
PKES Evaluations			N/A

HUMAN RESOURCES DIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Insurance Enrollments			
Vol. Life Insurance/Spouse/Child	13,624	14,889	13,900
Dental Insurance: Metlife	10,075	10,671	10,241
Health Insurance:	Gold 1,325 Silver 1,528 Bronze 1,882 BCBS HMO 4,486 UHC HMO 278 KP HMO 1,544 UHC HDHP 283 Tricare 4	Gold 1,269 Silver 1,534 Bronze 1,705 BCBS HMO 4,484 UHC HMO 282 KP HMO 2,299 UHC HDHP 275 Tricare 1	Gold 1,286 Silver 1,481 Bronze 1,724 BCBS HMO 4,610 UHC HMO 300 KP HMO 1,729 UHC HDHP 264 Tricare 1
Cancer	8,874	See breakdown below	See breakdown below
Vision	8,438	9,197	8,630
Short-term disability	8,540	8,892	8,310
Legal services	2,225	2,925	2,837
Hospital	2,681	3,377	3,319
Accident	3,519	4,378	4,278
Critical Illness/Cancer (Added Benefits)	Updated Info N/A	5,520	5,022
Spousal Critical Illness/Cancer		2,262	1,847
Child Critical Illness/Cancer		2,378	1,978
Other Benefits			
Flexible Optional spending accounts	5,314	5,243	4,642
Retirements	367	356	340

HUMAN RESOURCES DIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Leadership Management			
# Aspiring Leaders	24	27	22
# Securing position the following year	7 (29%)	8 (30%)	4 (18%)
<u>Administrative Positions</u>			
New Hire/Rehire	4	15	13
Promotion/Upgrade	45	76	60
Reassign/Transfer	36	48	48
Resign/Retire/Term	23	35	26
Critical Need Subs	10	33	17
Misc./Re-Elect	8	15	17
<u>Applications</u>			
Leadership Academy/New Administrator	3,491	5,060	4,358
Participants	78	99	76

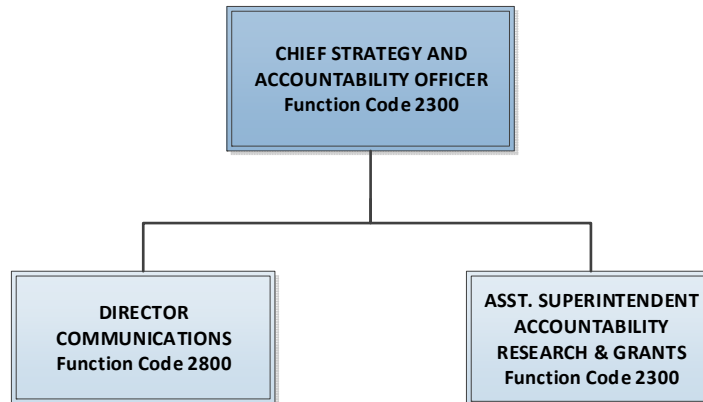
STRATEGY & ACCOUNTABILITY DIVISION

DIVISION RESPONSIBILITIES

The Strategy & Accountability Division includes the following two key areas of responsibility:

Accountability, Research & Grants and **the Office of Communications**.

DIVISION ORGANIZATION



MAJOR DEPARTMENT TASKS

Accountability and Research – provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning.

The Office of Communications – assists schools with communications needs and promotes open and responsive communication between schools and their respective communities. In addition, the Office of Communications directs system branding and messaging, provides important information to stakeholders, and works daily with the media. The office aims to present a robust communications program that increases understanding of, commitment to, and advocacy for the school district and its mission and goals.

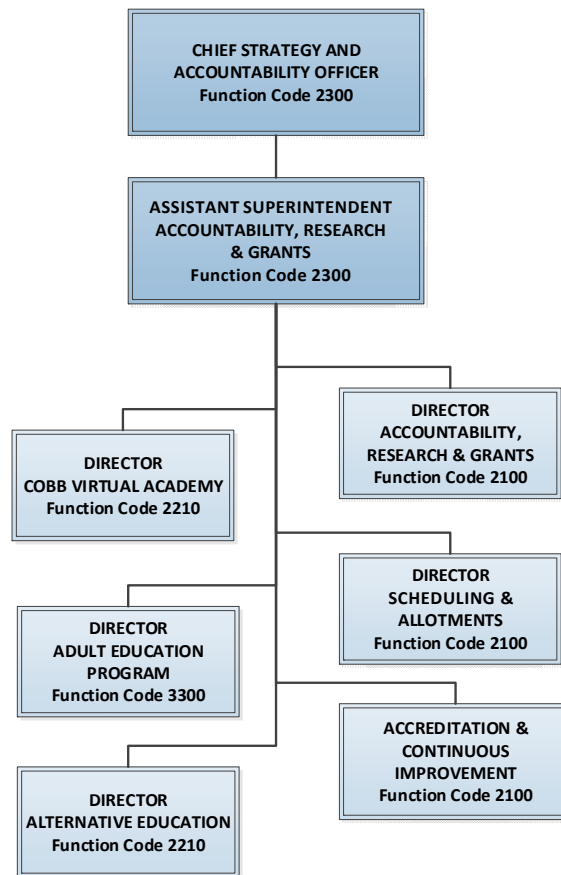
ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION

SUBDIVISION RESPONSIBILITIES

The **Accountability, Research & Grants Subdivision** offers direction and support to all stakeholders by providing critical data, analysis, training, and research to improve student learning. These services support the District's vision, mission, and goals as outlined in the District strategic plan.

The Subdivision is comprised of five major departmental areas: **Accountability, Research & Grants, Alternative Education Programs, Cobb Virtual Academy, Accreditation and Continuous Improvement.**

SUBDIVISION ORGANIZATION



ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

Accountability Department

The Accountability Department provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning. There are four major areas within this department:

- **State and Student Reporting** – oversees the reporting of student data to the Georgia Department of Education (GaDOE) and the federal government. Student data accuracy impacts funding, teacher allotments, and school and state accountability measures. The department provides training on data accuracy and posts updated web-based resources for school use.
- **Data Processing and Analysis** – processes and reports data from stakeholder surveys, state-required accountability data, district trend data, assessment data, and demographic data. It analyzes data sources and trends to inform parents, schools, the School District, and public agencies. It also assists with data needed for Program Evaluation and District Strategic Planning.
- **Scheduling and Allotments** – develops and implements the allotment allocation processes for school-level positions and for maximizing utilization of those allotments through strategic master scheduling at the elementary, middle and high school levels. Professional learning is provided to administrators, local school support staff, and central office staff to support and improve the allotment and scheduling processes. By developing innovative and intentional scheduling models that make the most of staffing resources, Scheduling and Allotments works with local school leadership to design a framework to support the greatest possible learning outcomes.
- **Research and Grants** – stewards federal, state, corporate and private grants to support the education needs of the District. Working in tandem with District leadership and the talented efforts of teachers and school administrators, the Cobb County School District has been awarded many grants that have provided innovative programs impacting all students. Additionally, the District receives numerous requests for conducting educational research within the District which are processed according to specified District criteria for approval.

Alternative Education Programs Department

- **Acceleration Academies** – provides a means for students to receive educational services for those who have personal, social, learning, family and environmental challenges that make it harder for them to be successful in a traditional classroom setting. Ombudsman blended learning approach allows teachers to include technology in their work with individual students and small groups. As a result, students and teachers develop richer, deeper positive interactions and students develop self-confidence. Flexible sessions allow time for family, friends, work, and school. The Program locations in the District include East Cobb, Mableton, and Powder Springs.
- **Adult Education** – teaches adult students the literacy skills necessary to become productive, responsible, well-adjusted members of the community thus improving the quality of life for all Georgians. In order that all students realize their full potential, our mission is to marshal resources and use relevant curriculum to provide education and a supportive, yet challenging, environment that allows for individual, self-paced instruction.

ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

Cobb Virtual Academy

- **Cobb Virtual Academy** – Cobb Virtual Academy provides students with a high-quality online learning experience and is an integral component of the Cobb County School District's commitment to leveraging technology for enhanced educational opportunities. This experience not only familiarizes them with essential tools for improving their learning skills and knowledge but also readies them for the challenges they will encounter in higher education, the workforce, and lifelong learning endeavors. While students informally develop technology skills and gain experience through their media rich lives, an online learning experience provides students the opportunity to extend their technology skills to complete assignments, meet deadlines, learn appropriate online behavior, and effectively collaborate with others in an instructional setting.

In accordance with the Georgia Virtual School legislation signed in May 2005, and Senate Bill 289, enacted in July 2012, Cobb Virtual Academy guarantees students the ability to take online courses as part of the regular school day. CVA is not a school -- it is a supplemental program serving students currently enrolled in CCSD schools.

Online courses provide a full course experience in which instruction takes place primarily asynchronously through the Cobb Teaching and Learning System. CVA courses are led by certified teachers, are NCAA certified, and follow the Cobb Teaching and Learning Standards. The grades earned in CVA classes are posted to the students' high school transcript. Course content may be accessed from multiple settings (in school and/or out of school buildings). In this virtual online environment, students follow a Class Schedule to complete a combination of formative and summative that allow students to demonstrate their mastery of the Cobb Teaching and Learning standards.

In addition to rigorous course content that meets state and district performance standards, Cobb Virtual Academy's online learning environment fosters creativity, critical thinking, communication, and collaboration, as well as mastery of information, media, and technology skills all of which are essential for preparing students for the future.

Accreditation and Continuous Improvement Department

- **Accreditation** – facilitates the process for on-going District accreditation through Cognia (formerly AdvancEd). It ensures that the Cobb County School District maintains accreditation by overseeing adherence to these international standards and movement towards exceptional status.
- **Continuous Improvement** – manages the ongoing strategic planning process that is critical in every organization. Continuous Improvement develops the process for District strategic planning to ensure that all critical priorities facing the school district are addressed and the planning process is aligned at the local school level. It monitors strategic plans of local schools and divisions at the central office to ensure that key actions are aligned to District priorities, measurements are valid, and results are annually reported to all stakeholders.

ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Adult Education			
Students served	920	1,120	1,497
Cobb County	414	458	450
(ESOL)	347	506	751
Paulding County	159	145	296
Cobb County Correctional inmates	0	11	33
Number of students taking GED	233	141	155
Number of students taking GED that received the credential	47	57	63
Alternative Education Program			
ESOL Department (Students Served)	12,923*	12,923*	12,923*
Acceleration Academies	381	494	525
	(CCSD students had the choice of Remote learning or F2F Learning)	(CCSD students had the choice of Remote learning or F2F Learning)	(CCSD students had the choice of Remote learning or F2F Learning)
Scheduling & Allotments (FTE Growth)			
All EIP	.6%	1.7%	-1.2%
Gifted	3%	1.9%	+2.5%
REP	-2%	-5%	+16.9%
Estimated increase in state funds (Cycle 1) for identified programs over Previous SY			
All Calculations based on GADOE Earnings (Allotment) Sheets	\$3,075,411	\$2,896,394	2 9

Sources:

*Student Record SR025a report – ESOL now under Academics.

ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
<p>Cobb Virtual Academy</p> <p>Courses available on-line to students</p> <p><i>* Each unit represents 1/2 credit, restated to include unique courses</i></p>	<p>Cobb Virtual Academy</p> <p>44 course offerings</p> <p>4,009 students</p> <p>17 High Schools</p> <p>2 Special Schools</p> <p>23 Middle Schools</p> <p>5,133 FTE units*</p> <p>3,784 Tuition Units</p> <p>Blended Learning</p> <p>Support for blended learning now under Teaching & Learning/CTLS</p> <p>Georgia Virtual School</p> <p>1,408 Students</p> <p>17 High Schools</p> <p>14 Middle Schools</p> <p>1 Special Schools/Programs</p> <p>125 course offerings</p> <p>2,818 FTE units</p> <p>810 Tuition Units</p>	<p>Cobb Virtual Academy</p> <p>50 course offerings</p> <p>4,278 students</p> <p>17 High Schools</p> <p>2 Special Schools</p> <p>23 Middle Schools</p> <p>4,721 FTE units*</p> <p>3,928 Tuition Units</p> <p>Blended Learning</p> <p>Support for blended learning now under Teaching & Learning/CTLS</p> <p>Georgia Virtual School</p> <p>1,362 Students</p> <p>17 High Schools</p> <p>14 Middle Schools</p> <p>2 Special Schools/Programs</p> <p>125 course offerings</p> <p>1,661 FTE units</p> <p>732 Tuition Units</p>	<p>Cobb Virtual Academy</p> <p>55 course offerings</p> <p>4,830 students</p> <p>17 High Schools</p> <p>2 Special Schools</p> <p>23 Middle Schools</p> <p>5,099 FTE units*</p> <p>4,715 Tuition Units</p> <p>Blended Learning</p> <p>Support for blended learning now under Teaching & Learning/CTLS</p> <p>Georgia Virtual School</p> <p>1,269 Students</p> <p>17 High Schools</p> <p>14 Middle Schools</p> <p>2 Special Schools/Programs</p> <p>125 course offerings</p> <p>1,586 FTE units</p> <p>784 Tuition Units</p>

ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
SAT Scores ¹			
Cobb	1,111	1,104	1,105
Georgia	1,052	1,045	1,039
National	1,038	1,003	1,024
% Tested	n/a	n/a	n/a
Number of Seniors Tested	4,813	4,676	4,593
ACT Cobb Scores			
Composite	23.0	22.7	22.8
English	22.7	22.3	22.2
Mathematics	22.0	22.0	21.9
Reading	23.9	23.5	23.9
Science	22.7	22.5	22.5
Grants			
# competitive grants processed each year	91	234	42
\$ amount awarded for competitive grants	\$16,782,016	\$7,992,809	\$14,519,650
\$ amount awarded to include CARES funds	\$17,497,708	\$8,198,259	\$15,807,766
# Seniors*	8,661*	8,539*	8,623*
Number of graduates**	8,164**	8,163**	8,316**
Completion ratio	94%	95%	96%
K-12 dropouts***	2,546 ²	2,484 ²	2,172 ²
Research Applications			
# processed each year	86	137	110
Surveys Administered	Students: 22,332 Parent: 3,473 Staff: 2,918	Students: 2,993 Parent: 1,039 Staff: 1,249	Students: 10,155 Parent: 8,436 Staff: 10,199

Sources:

* FTE Cycle 1 FT002 report

**Student Record SR057A report

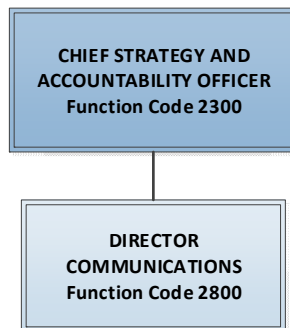
***Student Record ENR019B report. ² Student Record ENR019B report

COMMUNICATION SUBDIVISION

SUBDIVISION RESPONSIBILITIES

The Office of Communication produces content to communicate District priorities to the Cobb County community, directs system branding, and works regularly with media. In addition, the Office of Content and Marketing assists schools with communications needs and promotes open and responsive communication between schools and their respective communities.

SUBDIVISION ORGANIZATION



MAJOR DEPARTMENT TASK

The Office of Communications – tasked with a wide array of communications-related issues. Communications handles all incoming media requests from news outlets, supports all of our local schools as well as other departments in dealing with communications tasks, creates media across multiple platforms to market and support the district, and are intimately involved in ensuring that the Cobb County School District’s brand is promoted effectively and consistently across the county. The department develops messages intended for district-wide consumption and often assists local schools and departments in crafting consistent communications to best inform stakeholders.



COMMUNICATION SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Communications			
Social Media			
Social Media “Impressions”	12,445,510	12,201,181	11,924,285
Social Media Engagement	602,984	672,605	713,834
Follower/Subscribers Growth	N/A	4,863	10,043
Link Clicks	N/A	117,453	96,298
Engagement Rate	4.9%	5.5%	6.0%
Print Media			
Media Requests	850	727	850
Articles Published	631	310	354
Article Republished by Media	N/A	215	310
District Support			
School/District Support Requests	1,000+	1,000+	1,000+
Digital Media			
Videos Produced	96	188	257
Videos Managed for Others	16	2	N/A
Podcasts Produced	*0	35	34
Video Impressions	1,847,106	1,195,775	1,213,842
Video Views	N/A	455,632	844,479
Subscribers	N/A	4,026	N/A
CTLS Parent Messaging			
Emails Sent	35,800,185	42,569,456	46,040,604
Voice Calls Sent	12,661,037	688,284	856,452
Text Messages Sent	11,064,377	8,962,655	18,437,200
APP Push Notification	14,216,743	14,448,615	30,523,277
CTLS Parent Trainings	N/A	N/A	N/A
Attendance Clerk Trainings	38	N/A	N/A
CTLS & Attendance Trainings	226	N/A	N/A
Tech Tickets	337	N/A	N/A
Posts/Emails for CCSD Dept & Schools	400+	400+	450+

* Due to complications from COVID-19 and the limitations it placed on close contact in-person recording, no podcasts were produced during the previous year.

2023-2024 Awards: 48 Total

- Platinum: 3
- Gold: 17 (2 Best in Category)
- Silver: 5
- Excellence: 4
- Bronze: 2
- Merit: 4
- Honorable Mention: 13



ACADEMIC DIVISION

Division of Academics

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County School District. The key subdivisions are the [Subdivision of Teaching & Learning](#), [Subdivision of Teaching & Learning, Support & Specialized Services](#), and [Digital Transformation](#).

The foundational elements for Academics in Cobb County School District are built on clearly articulated teaching and learning standards, high quality instructional resources, effective and engaging instructional strategies, an infrastructure of formative assessments, and a District-wide student performance data collection mechanism by standard.

The strategy to advance teaching and learning in CCSD, and the effort to ensure that the community recognizes that learning in a CCSD classroom is superior to any other educational option for our children, focuses on three priorities to guide teaching and learning in the district for the coming years.

Priority 1: Ensure that Cobb is the best place to teach, lead, and learn.

- Develop an infrastructure of Professional Learning Support accessible by all classroom teachers as aligned with their grade level/course area and instructional frameworks.
 - Access to District-wide Face to Face Professional Learning.
 - Access to District-wide on-demand, virtual Professional Learning.
- Identify, model, and communicate 21st Century Professional Learning Strategies.
 - Collaboration/Any-time, Any-where Personalized Professional Learning.
- Identify, promote, and support opportunities that recognize student achievement within and beyond the school/classroom.
 - State Seals, competitions, and certifications.

Priority 2: Simplify our foundation for teaching and learning to prepare for innovation.

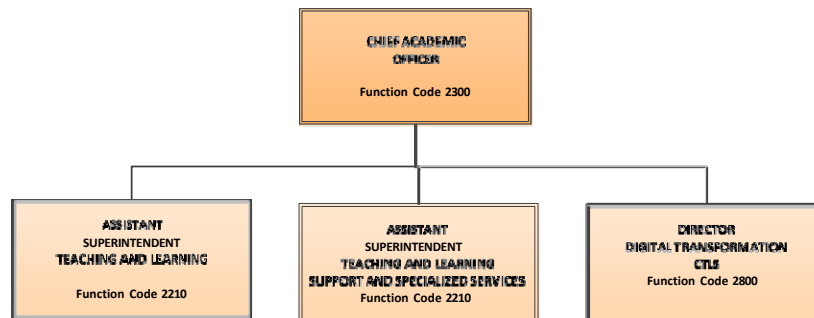
- Clarify and communicate three components of teaching and learning (Standards, Teaching & Learning Frameworks, Learning Engagement Strategies, and Formative Assessment / Student Progress Monitoring).
- Balanced instruction in mathematics, literacy, science, social studies, and extended core instruction.
- K-12 Teaching & Learning Frameworks in ELA, Math, Science, and Social Studies.
- Advance evidence of STEM and STEAM in schools.
- Facilitate innovation (i.e., STEM, Arts Integration, Dual Language Immersion, Problem-based learning, Cobb Teacher Leader Academy).
- Facilitate school transformation models.
- Develop innovative course models (i.e., embedded credit, distance learning, blended courses, etc.).
- Customize a content/resource acquisition strategy.
- Learning Commons Transitions.
- Launch and implement Prisms pilot in secondary schools to understand the impact on science and math achievement.
- Design & deliver literacy institutes to impact literacy proficiency for K-12 students.
- Build teacher capacity to differentiate instruction (Ellevation Strategies Platform, on-demand and in-person professional learning).

ACADEMIC DIVISION (Continued)

Priority 3: Use data to make decisions.

- Fully develop the Cobb Teaching & Learning System (CTLTS).
- Build an infrastructure of flexible formative assessment items and District-wide data collection process for student performance.
- Administer a District-wide universal screener in math and reading in grades K-9.
- Embed Math Fluency Framework into the K-12 Math Core Package to build fact fluency and conceptual understanding in grades K-5.
- Enhance Early Literacy Framework structures to solidify foundational reading skills in grades K-3.
- Utilize K-5 Literacy Block implementation data to guide and support leaders and teachers.
- Utilize Ellevation Strategies Platform to identify and address instructional needs of English Learners.
- Identify student performance priorities.
 - On-grade-level reading (at every grade).
 - Algebra success.
 - On-time HS graduation.

DIVISION ORGANIZATION



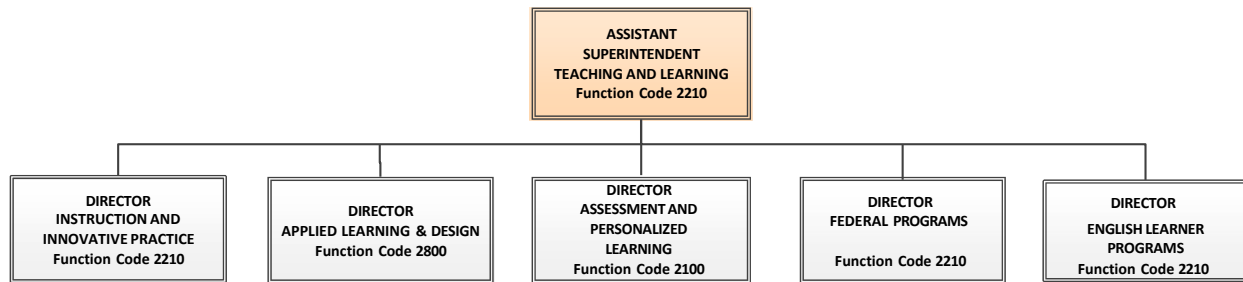
DIVISION RESPONSIBILITIES

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in the Cobb County School District. The foundational elements for Academics in Cobb County are built on clearly articulated teaching and learning standards, high quality instructional resources, effective and engaging instructional strategies, and an infrastructure that establishes the necessary foundation for formatively assessing and monitoring student progress so that every student can be successful.



ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION

SUBDIVISION ORGANIZATION



SUBDIVISION RESPONSIBILITIES

The Division of Teaching & Learning seeks to support and enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. Contributing to the work of our division and influencing the teaching and learning process are our system’s mission, vision, core values and beliefs; our shared, instructionally focused leadership; our professional learning opportunities; and the input and support of our students, families, and community.

The Subdivision of Teaching & Learning consists of five Program Offices: **The Office of Instruction & Innovative Practice, the Office of Assessment & Personalized Learning, the Office of Applied Learning & Design, the Office of Federal Programs, Title I, and the Office of English Learner Programs.**

Instruction & Innovative Practice

- English / Language Arts
- Mathematics
- Science
- Social Studies
- World Languages
- Early Learning
- Professional Learning

Assessment & Personalized Learning

- Assessment
- Advanced Learning Programs
- Personalized Learning Program

Applied Learning & Design

- Instrumental Music
- General Music, Choral Music, Theatre, Dance
- Learning Design & Visual Arts
- Career, Technology & Agricultural Education
- STEM & Innovation
- Library Media Education
- Health & Physical Education

Federal Programs

- Title I
- Homeless Education Program (HEP)

English Learner Programs

- ESOL
- Title III, Part A
- International Welcome Center (IWC)
- International Student Support Services & Interpretation and Translation Services
- Title III, Immigrant

Office of Instruction & Innovative Practice

The Office of Instruction and Innovative Practice is responsible for the fundamentals of academics and Tier 1 instruction in the Teaching & Learning Subdivision. There are seven departments in this office that reflect the academic programs of Cobb County School District: Mathematics, English Language Arts, Science, Social Studies, World Languages, Early Learning, and Professional Learning.

Professional Learning seeks to provide opportunities for schools and the district to implement tools necessary for teachers to effectively teach their content in an engaging manner. Our Professional Learning Coordinators work closely with local school leadership and teachers to offer professional learning relative to the specific content area they serve. The Office of Instruction & Innovative Practice is responsible for enhancing the instructional leadership capacity of all school leaders by articulating the teaching and learning standards in each content area, providing model resources (including instructional frameworks), developing teacher leaders, facilitating professional learning to all educators. Additionally, the Office of Instruction & Innovative Practice focuses on advancing the teaching and learning in Cobb County School District by thinking creatively about how instruction is delivered, how courses are developed and provided, and the strategies that are used in instruction. Our current priorities include:

- Simplifying our foundation to prepare for innovation through a balanced literacy English Language Arts, Mathematics, Science, Social Studies, and World Languages.
- Ensuring the content of the standards are delivered at high levels of rigor.
- Increasing learning engagement through implementation of research-based instructional strategies.

The Office of Instruction and Innovative Practice provides teaching resources for classroom teachers and support personnel to incorporate into their planning for instruction. The resources in CTLTS Teach include instructional frameworks, model lessons, unit plans, activities, videos, suggested tasks, and assessments.

- Developing Innovative Academic Practices – The leadership staff in the Office of Instruction & Innovative Practice work closely with school leaders and classroom teachers to develop ideas for how to expand and transform learning for today’s students. This includes innovative instructional strategies, unique uses of physical spaces, technology integration, and innovative course design (i.e., embedded credit, accelerated pacing, creative scheduling models, etc.).
- Enhancing Instructional Leadership Capacity of School Leaders – As the District’s experts in research, national successes, teaching and learning standards, and effective instructional strategies, the leadership staff in the Office of Instruction and Innovative Practice collaborate with District leadership, principals, assistant principals, and teacher leaders on what engaging instruction looks like for their program areas. This may include walking classrooms with leaders, suggesting available training and support, as well as conversations about the teacher evaluation system and standards.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Additionally, this office leads and supports professional learning designed to advance teacher effectiveness, to mobilize school improvement efforts, and to develop and sustain a culture of continuous growth and improvement. Teachers engage in professional development opportunities that help them deepen their content-specific knowledge and skills and learn new strategies that support the art and science of teaching. The district is committed to an improved infrastructure of professional learning that has been expanded to guarantee that every CCSD educator has equal access to quality professional learning aligned to their grade level, course area, and instructional frameworks.

All teachers are provided professional learning opportunities to learn more about instructional practices in their specific subject areas and support the areas measured on the TKES system. These trainings are offered systematically in a series of face-to-face, on-demand or virtual sessions. Professional learning opportunities are provided at the district level and at the local school level.

School-Focused Professional Learning Programs are job-embedded experiences designed to improve student performance connected to the growth areas identified in the individual school’s strategic plan. The Office of Instruction and Innovative Practice provides consultative support to school leaders in the design and implementation of these professional learning interventions.

District courses, such as endorsements, are provided to meet the diverse professional learning needs of CCSD staff and to address specific District goals and program areas. The Professional Learning Department staff manages a web-based portal for the course catalog, online registration, and documentation.

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Professional Learning			
Total # of PL offerings	1,372	1,076	2,186
Total # of Participants	11,166	67,112	42,446
# of EL Program PL Offerings	125	102	120
# of ESOL & Title III PL Participants	3,052	3,733	4,024
Teacher Leader Academy	144	112	117
Total # Endorsements Earned	381	227	439
• Gifted Endorsement	166	113	113
• TSC Endorsement	24	29	39
• TLE Endorsement	11	4	4
• ESOL Endorsement	55	67	58
• Math Endorsement	70	0	0
• STEM Endorsement	30	14	8
• Dyslexia Endorsement	25	N/A	217

Office of Assessment & Personalized Learning

The mission of the Office of Assessment and Personalized Learning is to increase personalized learning opportunities, to increase advanced learning opportunities, to facilitate the administration of national, state, and District assessments, and to build leadership capacity of school leaders to advance assessment practices and the use of data to inform instruction. Our current priorities are:

- Local, State, and National Standardized Assessments.
- Formative Instructional Practices.
- Universal Screener and Dyslexia Screener.
- Response to Intervention (RTI) and Cobb Systems of Support.
- Early Intervention Program.
- Remedial Education Program.
- Advanced Learning Programs.

This Office includes the departments of Assessment, Personalized Learning, and Advanced Learning Programs.

The **Assessment Department** is responsible for facilitating the administration of national, state, and local assessments across the district. The department works collaboratively with teachers, school administrators and district leaders to develop district assessments and improve assessment literacy across the district. Additionally, the Assessment Department leads and supports professional learning designed to advance teachers' and administrators' understanding of assessment strategies and uses. The Assessment Department also leads professional development for teachers and leaders on best practices for developing common assessments and the utilization of assessment data to drive instructional decisions.

The **Personalized Learning Department** is responsible for the Early Intervention Program for struggling learners in elementary schools; the Remedial Education Program in middle and high schools; the District's Response to Intervention and the Cobb Systems of Support protocols; and the dyslexia screener. The Personalized Learning Department supports schools in providing supports and interventions to students. This includes the process of credit recovery; and summer learning opportunities. There are many ways in which students can accelerate their mastery of concepts and the Personalized Learning Department leads the efforts to support and accelerate students.

The **Advanced Learning Programs Department** is responsible for advanced learning experiences for all students. This includes gifted identification services and the delivery of gifted service models for students. Additionally, the Department facilitates a talent development process, in order to ensure that high ability learners that have potential to receive gifted services are identified and nurtured. The Department also works to improve the Advanced Placement participation and performance in our high schools and supports accelerated classes, including dual enrollment, AVID, and advanced content coursework in middle schools and elementary schools, respectively.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
AVID	<ul style="list-style-type: none"> • 28 Sections offered • 6 AVID sites • 184 Tutor hrs/week • 100% AVID students on track for 4-year university • 6 AVID sites certified • 1 AVID National Demonstration School 	<ul style="list-style-type: none"> • 40 sections offered • 8 AVID sites • 224 tutor hours/week • 100% AVID students on track for 4-year university • 6 AVID sites certified (1st year implementation schools are not eligible for certification) • 1 AVID National Demonstration School 	<ul style="list-style-type: none"> • 54 sections offered • 11 AVID sites • 174 tutor hours/week • 100% AVID students on track for 4-year university • 9 AVID sites certified (1st year implementation schools are not eligible for certification) • 1 AVID National Demonstration School
Courses available on-line to students	<p>**GradPoint/Edmentum <i>Credit Recovery:</i> 17 High Schools 1 Special Schools 3,607 Seats 3,541 Units earned</p> <p>**GradPoint/Edmentum as a digital resource: High School Summer School and Cobb Horizon High School 4,510 Seats 3,762 Units</p> <p><i>Course Extension-</i> 13 High Schools utilized GradPoint or Edmentum 3,594 Seats</p> <p><i>Course Refresher-</i> *379 total sessions</p>	<p>**Edmentum <i>Credit Recovery:</i> 17 High Schools 1 Special Schools 2,486 Seats 1,728 Units earned</p> <p>**Edmentum as a digital resource: High School Summer School and Cobb Horizon High School 2,905 Seats 2,421 Units</p> <p><i>Course Extension-</i> 12 High Schools utilized Edmentum 2,592 Seats</p> <p><i>Course Refresher-</i> 215 total sessions</p>	<p>**Edmentum <i>Credit Recovery:</i> 17 High Schools 1 Special Schools 2,582 Seats 2,144 Units earned</p> <p>**Edmentum as a digital resource: High School Summer School and Cobb Horizon High School 3,252 Seats 5,263 Units</p> <p><i>Course Extension-</i> 12 High Schools utilized Edmentum 2,615 Seats</p> <p><i>Course Refresher-</i> 174 total sessions</p>

* Each unit represents ½ course.

** During the Spring of the 2021-2022 school year, the District began implementing Edmentum as the digital resource for credit recovery as the vendor for GradPoint will be sunsetting this product. Edmentum replaced GradPoint in all schools beginning with the 2022-2023 school year.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Standardized Tests Administered	*144,860	*144,206	*147,983
GKIDS	7,214	7,069	6,959
CogAT	21,438	22,794	22,320
Iowa	21,641	23,098	22,257
EOG (3-8)	46,717	46,665	46,563
EOG re-test	0	0	0
ACCESS for ELLs	12,558	12,308	13,178
Alt ACCESS ELLs	130	116	103
GAA	744	810	908
EOC (Winter)	11,836	11,823	12,160
EOC (Spring)	22,393	22,201	23,143
EOC (Summer)	189	322	392
Universal Screener:			
• Reading Inventory	195,634	202,792	202,810
• Foundational Reading Assessment	**50,891	**52,770	**0
• Math Inventory	216,388	221,021	219,230
• AMIRA	**0	**0	**46,041

* The total Standardized Tests number does not include the Universal Screener numbers (RI and MI) as they are not considered required assessments, but screening for possible intervention.

**Beginning with the 2023-2024 school year, the district transitioned to the AMIRA reading assessment as the universal screener for reading in grades K-2. The implementation of AMIRA consisted of a staggered roll-out. Ten of the elementary schools assessed all K-2 students 3x per year. The remaining elementary schools assessed all K-2 students twice during the 2023-2024 school year. AMIRA is on the GADOE list of approved reading and dyslexia screeners for the 2024-2025 school year for students in grades K-3. Beginning with the 2024-2025 school year, all K-3 students will be assessed on AMIRA three times per year.

Office of Federal Programs

The Office of Federal Programs consists of two priorities that are 1) focused on enhancing the resources and support for students and families and 2) administering federal funds that flow through the Title I and McKinny-Vento grants.

Title I

Title I is a federally funded program which provides supplemental funding to schools that serve a higher percentage of economically disadvantaged students. Currently, there are 41 Title I identified schools in Cobb County (27 ES, 10 MS, and 4 HS) that serve a high percentage of economically disadvantaged students, qualifying them for Title I funds. CCSD conducts an annual review of district data to determine

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

District and local school needs, as well as prepares a summary of needs that is submitted to the state. District Title I staff then work with Title I eligible schools to develop a School Improvement Plan and budget that aligns to the identified needs and meets the federal and state compliance requirements. The District Title I staff is responsible for ensuring that the expenditures are supplemental to resources provided by the district, as opposed to supplanting the district’s allocation to schools.

Additionally, Title I ensures the equitable allocation of funds and services to children residing in neglected and delinquent facilities, as well as children zoned for CCSD Title I schools but attending a private school.

HEP

The **Homeless Education Program** operates in accordance with the McKinney-Vento Homeless Assistance Act, which ensures educational rights for children and youth experiencing homelessness. The primary goal is to identify students experiencing homelessness and to provide educational stability by eliminating barriers and promoting academic success.

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Title I Program			
# Schools served	44	39	41
# Students served	37,219	31,847	33,239
As reported in Student Record	43 School-wide Title I 1 Targeted Assistance	39 School-wide Title I	41 School-wide Title I
Homeless Ed Program			
# Applications processed	3,470	2,866	3,173
# Students qualified & served	1,549	1,853	1,923
# Students kept in school of origin	649	771	977
# Transportation Assistance (school buses, gas cards, taxis, public transit)	524	608	766
# Student Support (free lunch, school supplies, standard school attire)	1,469	1,686	2,151
# Tutoring/Academic Assistance	200	281	374

Office of English Learner Programs

English Learner Programs

The mission of English Learner Programs is to serve and support teachers and leaders by providing the knowledge, skills, resources, and tools to engage English Learners (ELs) in effective, language-rich, student-centered instruction all day, every day, in every school to ensure EL Student Success. The State-Funded CCSD ESOL Program offers research-based English language assistance services to ELs and provides opportunities for them to become productive, contributing members of the Cobb County community and global citizens in a diverse world.

The CCSD goal for English Learners is to attain full proficiency in Listening, Speaking, Reading, and Writing in English within five years, then go on to fully master grade level academic content, achieve on par with their native English-speaking peers, and become responsible and productive members of society.

To accomplish this goal, the CCSD ESOL program seeks to ensure that local schools:

- Creates a welcoming learning environment that allows students to take risks as they learn a new language and navigate a new culture.
- Values and actively leverages the home language, culture, and prior learning of EL students.
- Address cultural differences affirmatively, building background knowledge needed for students to understand purpose and context.
- Provides both academic and social emotional support.
- Builds connections between student learning experiences in both ESOL and general education classes and learning experiences in other academic subjects.
- Engages the families of English Learners to support the education of their children and become active participants in the school and community.
- Fosters appreciation of diverse populations within the school and the community.

Title III funds are used to supplement the State-Funded CCSD ESOL Program by providing district-wide access for all teachers and staff to research-based instructional strategies, professional learning, and English Learner Data through the Ellevation Strategies Platform, in-person professional learning, extended learning for English Learners, additional learning resources, including software and books, for English Learners, and parent engagement activities and resources for parents of English Learners.

International Welcome Center (IWC)

The International Welcome Center (IWC) mission is:

1. To welcome culturally and linguistically diverse (CLD) students enrolling in middle or high school and provide screening and services that set them on a trajectory of success.
2. To facilitate high quality, interactive communication between CLD families and CCSD schools.

The International Welcome Center (IWC) provides:

- International student services for new CLD students enrolling in grades 6-12 including screening for proficiency in English, determination of eligibility for ESOL support, interviewing families for educational background, evaluating transcripts, ensuring families are aware of services and supports, and providing ongoing support for CLD parents.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

- Interpretation services for student evaluations, parent conferences, special education meetings, and hearings to facilitate effective communication between the district and CLD families.
- Translations of written district documents.

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
English Learner Programs-ESOL/Title III/IWC # Students served	11,254	11,119	12,097
# of ESOL PL Offerings	125	102	120
# of ESOL/Title III PL Participants	3,052	3,733	4,024
ESOL Endorsements Completed	55	67	58
IWC/ # Students screened) #Transcripts Analyzed	678 N/A*	693 340*	994 429*
IWC- Translation/Interpretation # Students served	7,080	9,015	11,438

*Data collection on the # of transcripts being sent to the IWC for analysis began in the 2021-22 school year, the year of delayed start during COVID.

Office of Applied Learning & Design

The Office of Applied Learning and Design consists of seven departments including Instrumental Music (band and orchestra), General and Choral Music, Theatre, Dance, Learning Design & Visual Arts, Career, Technology & Agricultural Education, STEM & Innovation, Health and Physical Education, and Library Media Education. Current goals include:

- Transforming instructional practices and spaces to allow for innovation.
- Providing Fine Arts experiences to all students throughout the district.
 - K-5 Visual Arts and General Music class to all students.
 - 6-12 offerings in visual arts, choral music, band, and orchestra.
- Providing an extensive portfolio of career pathways developed through industry partnerships that offer engaging environments and industry-specific experiences.
- Providing Health and Physical Education offerings in all grade levels K-12.
- Expanding learning engagement opportunities for all students through the arts and arts integration practices, real-world connections, and exposure to cultural events.
- Guiding schools through the process of STEM/STEAM and Arts Integration implementation and certification.

The **Library Media Education (LME)** department provides vision and support for 111 library media programs. Professional learning opportunities are provided throughout the year to support the media specialists' role as instructional partners and teacher leaders. Recognizing the power of flexible spaces.

LME also works with schools to transition the media center space to a Library Learning Commons model that accommodates whole classes, small groups, collaborative projects, and digital learning. LME is responsible for providing reliable and current print and digital supplemental resources, such as databases and eBooks, for students to use at school and at home for conducting research and completing projects.

Career, Technology, & Agricultural Education (CTAE) department integrates core academic knowledge with advanced technical skill competency to prepare students for successful transition to a 21st-century global workforce. CTAE emphasizes industry-specific experiences that highlight career exploration in high-demand industry sectors, worksite experience through the Work-Based Learning program, and essential employability skill development. With 229 high school programs across 68 pathways and 68 middle school programs across eight career exploratory offerings, CTAE provides a seamless platform for career development by:

- Infusing rigorous and relevant academic instruction in industry standard lab settings
- Applying essential emerging global technologies in all career areas
- Developing early identification of career cluster opportunities and skill inventories
- Connecting skill development in program exploratory and pathway programs to high-demand, high-wage industry careers
- Preparing students for career transition through post-secondary study, apprenticeship, industry training, or military enlistment

Health Education is designed to provide students with the necessary knowledge and skills to make healthy decisions, become advocates of healthy living and be able to choose healthy behaviors for life. A unified approach to health education is necessary to nurture the development of a lifestyle that exemplifies good health and supports learning. In Health Education, the learner should be able to:

- Comprehend concepts related to health promotion and disease prevention to enhance health.
- Analyze the influence of family, peers, culture, media, technology, and other factors on health behaviors.
- Demonstrate the ability to access valid information, products, and services to enhance health.
- Use interpersonal communication skills to enhance health and avoid or reduce health risks.
- Use goal-setting and decision making skills to enhance health.
- Practice health-enhancing behaviors and avoid or reduce health risks.
- Advocate for personal, family, and community health.

Physical Education prepares students with knowledge, skills and confidence to enjoy a healthier active lifestyle. Physical Education is an integral part of the total education of every student. Daily, physical activity can increase physical competence, health related fitness, self-responsibility and enjoyment for a lifetime. Research shows that students who are more physically active have good balance, and coordination and are more likely to become academically successful. In Physical Education, the learner should be able to:

- Demonstrate competency in a variety of motor skills and movement patterns.
- Applies knowledge of concepts, principles, strategies and tactics related to movement and performance.
- Demonstrate the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness.
- Exhibit responsible personal and social behavior that respects self and others.
- Recognize the value of physical activity for health, enjoyment, challenge, self-expression and/or social interaction.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

The **STEM/STEAM & Innovation** department is focused on cultivating opportunities for students to solve real-world problems and nurture skills to thrive in the future. Our department uses a personalized approach to support schools and teachers as they develop their unique STEM/STEAM identities. The work of the STEM and Innovation department is aligned to four pillars:

1. **Awareness:** Increase awareness of elements in a comprehensive STEM/STEAM ecosystem.
2. **Access:** Deliver superior STEM/STEAM learning experiences that model exemplary practices.
3. **Strengthen:** Advocate for opportunities to learn with and from business, industry, and community.
4. **Recognition:** Amplify the impact of those employing innovative STEM/STEAM strategies.

Cobb STEM **and/or STEAM** Certification recognizes schools that provide all CCSD students with STEM-enriched learning opportunities above and beyond the exemplary practices found in all CCSD schools. STEM/STEAM learning is inclusive of the humanities and allows students to creatively express ideas by challenging them to look at issues through different lenses while developing innovative solutions.

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
STEM/STEAM & Innovation District STEM/STEAM Certifications Earned	44	49	54
National and State STEM/STEAM Certifications Earned	20	20	19
STEM Endorsed Cobb County Educators	32	52	58
STEM/STEAM Innovation Academy Participation	527 (virtual format due to pandemic)	203	133
STEMapalooza Summer PL Sessions offered	157	227	140 (conference format/sessions offered was changed; participants did not decrease)

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

The **Performing Arts Program** offers a balanced, comprehensive, standards-based arts curriculum as an important part of the education of the whole child. Courses are offered in dance, music (band, choir, orchestra, general music), and theatre. We believe that study in the arts:

- Provides students with opportunities to propose and solve problems.
- Provides a form of expression, skill development and overall enrichment to encourage lifelong learning.
- Celebrates the achievement of diverse cultures.
- Inspires creativity, helping students develop their own passions, strengths, and personal voices while creating a sense of family and belonging.
- Fosters self-esteem, community pride and skills, giving students hope and goals to strive for in their career pathway and life.

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Performing Arts			
# of students in music, theatre, and dance classes	84,529	76,259	77,089
% of CCSD population in music, theatre, and dance	79.7%	70.0%	72.62%
# of theatre performances in HS	97	97	101
# of music performances at ES	156	156	163
# of music performances at MS	107	162	167
# of music performances at HS	159	182	191
	(Includes marching band)	(Includes marching band)	(Includes marching band)

The **Visual Arts** Department supports individual programs in all Cobb schools. Visual arts classes are offered at all grade levels, K-12, and taught by 130 highly trained and specialized visual arts educators. Visual arts instruction in CCSD prepares students for school, work, and life. Visual arts instruction in The Georgia Standards of Excellence are reflected through the CCSD Teaching and Learning Standards, guiding students to communicate their ideas creatively in a visual format. Instruction in the visual arts discipline is delivered through four strands: production, presenting, responding, and connecting. These four investigative areas allow students to learn to create their own artwork, present it for exhibition, express artistic intent through oral conversation and written explanation, and connect their work to other disciplines and real-world experiences.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

The **Learning Design Program**, including arts integration, is focused on the implementation of models for engaged learning in K-12 classrooms. Considering the way students learn and the preparation they need to compete in the 21st century is key. Training in integrative practices is a top focus.

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Visual Arts			
# of students in visual art classes	61,661	61,194	62,258
% of CCSD population in visual arts	53%	53%	59%
# of PL Sessions held with visual arts teachers	78	102	75
Learning Design			
# of learning walks	7	9	16
# of Arts Integration Certifications	0	1	1
# of PL Sessions held	95	164	151
# of schools actively participating in integrated learning training/instructional models	20	22	23

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
CTAE			
# Students served	50,247	53,664	54,486
CTAE enrollment			
6th – 8th grade	18,026	15,269	16,705
9th – 12th grade	32,221	38,395	37,781
# Career Pathways offered	60	68	68
# CTAE Students who took an End of Pathway Assessment	3,124	3,333	4,267
% Students Passing End of Pathway Assessment	72%	70%	72%
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	98.25%	98.75%	98.25%
# Professional Development activities completed by CTAE Teachers	468	496	541
Total Perkins grant value	\$756,548	\$755,452	\$811,205

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Library Media			
Learning Commons Transition participation	111 schools	111 schools	110 schools
Learning Commons Transition completion	12 schools	16 schools	28 schools
New facilities opening with Learning Commons model	0	0	3
District professional learning activities completed by media specialists	1,478	1,392	1,226
Cobb Digital Library usage	910,174	1,294,847	1,257,624
Books and media materials circulated through library media programs	1,887,232	1,717,245	1,747,554
Beanstack Summer Reading Challenge minutes logged by CCSD students	1,816,235 (Beanstack)	1,993,234 (Beanstack)	3,181,809 (Beanstack)
State/national honors recognitions received	1	1	0

ACADEMIC DIVISION – DIGITAL TRANSFORMATION SUBDIVISION

SUBDIVISION RESPONSIBILITIES

The Subdivision of Digital Transformation comprises two departments: Learning Resources and Digital Transformation. This department was created out of the Teaching & Learning Department in January 2023. Current goals include:

- Promoting a digital transformation strategy for moving teaching and learning into a personalized and blended digital learning environment.
- Providing customized digital and print learning resources aligned to the Cobb Teaching and Learning Standards.

The **Learning Resources** department oversees the content acquisition process for District materials, including publisher-purchased, open educational, and District-produced resources. Also, this department works with the Teaching & Learning Department to provide training to schools on available resources and to model implementation of the resources as aligned to best practices. Finally, this department stays apprised of current trends in teaching and learning to ensure that learning resources supported by the District are impacting student learning and supporting District goals.

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Learning Resources			
Content Acquisitions	2	1	1
Number of schools served	113 schools	113 schools	113 schools
Number of teachers served	1,154	1,167	3,385
Number of students served	96,399	96,193	105,453
Number of resources acquired	38	18	12
Textbook resources on inventory at the local school and Kennesaw Warehouse combined	663,477	475,047	341,100
Total cost of textbook inventory combined	\$46,156,645	\$35,570,435	\$8,840,832

ACADEMIC DIVISION – DIGITAL TRANSFORMATION SUBDIVISION

The **Digital Transformation Team** is tasked with developing a comprehensive District strategy for moving teaching and learning into a digital learning environment. This includes providing platforms that support personalized and blended learning, that allow for 24/7 access by students, staff, and parents, and that provide interoperability among systems. Also, this team works with other departments in Academic Divisions and Instructional Technology to support teachers on technology integration in the context of content initiatives.

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Digital Transformation			
CTLS Asynchronous Professional Learning Offerings for staff	N/A	7,693	7,719 participants
CTLS Focus group for School Administration	6 principals	6 principals	6 principals
CTLS Focus group for teachers	N/A	40 teachers	40 teachers
CTLS Digital Classrooms created	95,787	104,022	109,997
CTLS Staff logins	1,827,805	2,451,119	2,781,984
CTLS Student logins	12,361,629	29,004,121	35,584,270
CTLS Professional Learning Assignments Completed	838,415	2,045,875	2,696,936
CTLS Digital Resources Accessed	101,802	334,214	250,904
CTLS Parent User Contact ability	98%	99%	99%
CTLS Parent Posts	9,406	11,470	212,004
CTLS Parent Direct Messages	138,552	154,388	2,982,082

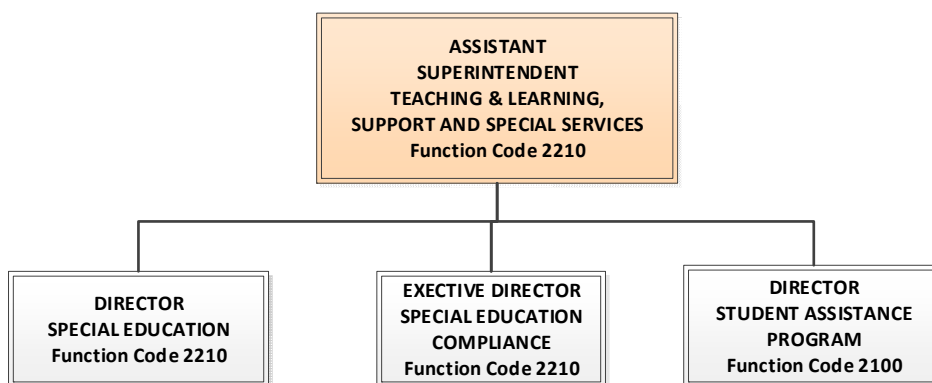
ACADEMIC DIVISION – TEACHING & LEARNING, SUPPORT AND SPECIALIZED SERVICES SUBDIVISION

SUBDIVISION RESPONSIBILITIES

The Subdivision of Teaching & Learning, Support and Specialized Services provides support for students in a variety of ways including special education services, 504 plans, psychological services, school counseling services, and behavior interventions.

The Subdivision of Teaching & Learning Support and Specialized Services has three programs: **The Office of Special Education, The Office of Special Education Compliance, and The Office of Student Assistance Programs.**

SUBDIVISION ORGANIZATION



MAJOR DEPARTMENT TASKS

Office of Special Education

The mission of the Cobb County School District Office of Special Education is to provide support to students, parents, and schools to provide opportunities for meaningful outcomes for students with disabilities. CCSD serves students with disabilities in a variety of categories. The division leadership provides training and support to schools to ensure students receive a free and appropriate education according to IDEA.

[Audiological Services](#) provides complete diagnostic hearing evaluations for any child from birth through high school who resides in the Cobb County School District. Evaluations are provided by licensed audiologists who test children with multiple disabilities, those who are difficult to test, and children who are at increased risk for permanent hearing loss.

[Vision and Hearing Screening Programs](#) provide services to detect those students who may have a vision or hearing disorder and refer them for further care.

ACADEMIC DIVISION – TEACHING & LEARNING, SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)

Office of Special Education Compliance

Cobb County School District Office of Special Education Compliance works with schools and families to ensure legal compliance with IDEA, Georgia Department of Education (GaDOE) State Rules, and GaDOE state indicators. This office provides parent mentor support, access to special education records, online IEP system, and alignment of compliance procedures across the district. Additionally, this office handles formal complaints through Georgia Department of Education or Office of Civil Rights along with special education legal matters pursuant to IDEA and Section 504.

Section 504 of the Rehabilitation Act is a comprehensive law that addresses the rights of handicapped persons (hereafter referred to as persons with disabilities except when quoting the law) and applies to all agencies receiving federal financial assistance. This office is charged with ensuring that Section 504 eligible students are provided an appropriate 504 plan, if required, and that the plan is implemented as written.

Aspire provides comprehensive special education and support for students with Severe Emotional Behavior Disorders and Autism. The program serves students from Cobb County, Douglas County and the City of Marietta.

Aspire is part of the Georgia Network of Educational and Therapeutic Support (GNETS), comprised of 24 programs statewide that support students with special needs from every school system in Georgia.

Program improvement goals are:

- Successful reintegration to a least restrictive environment
- Implement research-based programs with integrity
- Increase student academic achievement

Office of Student Assistance Program

The Office of Student Assistance Programs has the following areas of responsibility:

Psychological Services: The mission is to provide psychological services within the school community through consultation, collaboration, research-based interventions, and individualized assessment in order to facilitate learning and promote positive mental health for students.

School psychologists help students succeed academically, socially, behaviorally, and emotionally. They collaborate with educators, parents, and other professionals to create safe, healthy, and supportive learning environments that strengthen connections between home, school, and the community for all students. Its services include:

- Working to increase student achievement by assessing barriers to learning and helping determine the best instructional strategies to improve learning
- Working with parents and school teams to enhance home-school collaboration
- Working within a multidisciplinary team to evaluate eligibility for special education services
- Facilitating parent, teacher, and student understanding of a variety of disabilities and the impact on school, family, and community functioning
- Assisting teachers in identifying appropriate intervention procedures and evaluating intervention outcomes
- Assisting schools with promoting emotional well-being of students

ACADEMIC DIVISION – TEACHING & LEARNING, SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)

School Counseling: The mission of the Cobb County School Counseling program is to assist students in overcoming barriers that impede learning. The goal of all Cobb County Professional School Counselors is to implement a standards-based comprehensive school counseling program that:

- Provides specialized interventions based on identified student needs
- Assists students in acquiring appropriate attitudes, knowledge, and communication skills to promote healthy relationships
- Enhances the ability of students to identify and utilize the appropriate resources needed for post-secondary success
- Creates positive relationships with students fostering personal growth, service to others, and academic achievement
- Advocates for all students encouraging them to develop to their fullest potential
- Encourages counselors to consult and collaborate with other educators, parents, and community on behalf of all students

Positive School Culture Support: Provides assistance to CCSD schools in assessing and addressing school climate and culture. By conducting on-site school visits, analyzing multiple sources of data, and meeting with building leadership teams and school staff, they suggest appropriate research-based methods to create effective school-wide, classroom, targeted group, and individual systems to provide a positive learning environment for all students. Staff members provide assistance to schools implementing Positive Behavioral Interventions and Supports (PBIS), providing coaching support, professional learning, and evaluation of implementation fidelity. They provide training and support in Trauma-Informed Schools, Sources of Strength, Wellness, Restorative Practices, and other customized trainings based on school needs.

GRIP: Gaining Results in Intervention and Prevention, an intervention program for students facing suspension for alcohol and other drug policy violation.

Crisis Response: Provides Crisis Response to schools after a death or emergency and provides training to local school crisis teams.

Hospital/Homebound Services: Provides instructional services to students who are able to participate in educational instruction but who are medically unable to attend school for a minimum of ten consecutive days or equivalent on a modified calendar, or intermittent periods of time throughout the school year.

Suicide Prevention and Intervention: Training and support in Signs of Suicide and Sources of Strength is provided by district teams as well as training for district personnel in the ASIST model (Applied Suicide Intervention Skills Training) and Youth Mental Health First Aid.

ACADEMIC DIVISION – TEACHING & LEARNING, SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
Total number of students with disabilities	14,730	14,708	14,730
Students with Disabilities' Graduation Rate	79.26%	79.11%	79.20%
Discipline reviews for students with disabilities	539	597	579
Use of alternative dispute resolution strategies			
Mediations	24	23	22
Resolution Meetings	9	8	12
Due Process Hearings	0	1	1
GRIP Program (students served)	184	286	286
Number of schools supported with services promoting a positive school culture:			
Second Step	29	30	30
Sources of Strength	23	46	46
PBIS	41	27	27
Signs of suicide	26	17	17
Trauma-informed Schools	10	4	4
Staff wellness presentations	56	66	66
Elementary suicide prevention lessons	66	N/A	N/A
BRIDGE Law and Naviance	45	45	45
Jason Flatt Law	112	112	112
Psychological evaluations	2,593	2,692	2,692
Hospital/Homebound students served	279	193	150

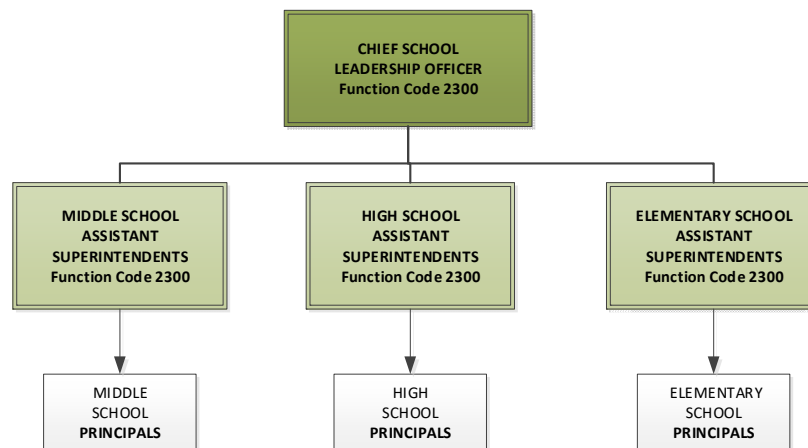
SCHOOL LEADERSHIP DIVISION

DIVISION RESPONSIBILITIES

The Primary function of the **School Leadership Division** is to lead the ongoing development and continuous improvement of an effective instructional program in Cobb County School District. The division is responsible for all facets of student performance, school leadership, leadership development, curriculum and instruction, special student services, student support, transportation, professional learning, athletics, and human resources.

DIVISION ORGANIZATION

The School Leadership Division is sub-divided into functional areas of responsibility. The CCSD School Leadership Division consists of seven Assistant Superintendents: three over elementary schools; two over middle schools; and two over high schools. The following chart illustrates the structure of this division.



MAJOR DEPARTMENT TASKS

Assistant Superintendents – Elementary Schools, Middle Schools, High Schools assume primary operational, managerial, administrative, leadership development, and oversight responsibility for the elementary, middle, and high schools of assigned K-12 clusters within the framework of the School Leadership Division. The Assistant Superintendents lead principals in expeditious and sound decision making regarding the productivity, results, accountability, staffing, and continuous improvement for individual schools, both from the standpoint of learning effectiveness and operations.

Leadership Development is designed to support a purposeful, systemic district plan for maintaining a highly effective pipeline of leadership succession. Leadership Development within the Cobb County School District represents the collaborative efforts of Human Resources, School Leadership and other contributing departments. The cornerstones are the Academy model, impacting the development of aspiring leaders since 1998, and the Induction model, supporting leaders during their first year in a new position.

SCHOOL LEADERSHIP DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
<u>School Operations</u> Oversees the operations and leadership of all schools.	Ongoing daily basis.	Ongoing daily basis.	Ongoing daily basis.
<u>Assistant Superintendent Meetings</u> Sets the agenda for weekly meetings based on operational, managerial, administrative, leadership development and oversight responsibility.	Met once a week, schedules permitting.	Met once a week, schedules permitting.	Met once a week, schedules permitting.
<u>Leadership Division Meeting</u> Assistant Superintendents Meet with Chief School Leadership Officer.	Met once a week schedules permitting	Met once a week schedules permitting	Met one a week schedules permitting
<u>District Leadership and Learning Meetings</u> Assists with planning the agenda for the leadership of the District.	Met 5 times throughout the year.	Met 5 times throughout the year.	Met 5 times throughout the year.
<u>Level Principal Meetings</u> Level meetings with the principals are conducted by the seven Assistant Superintendents 5-7 times per year.	Met 6 times throughout the year.	Met 6 times throughout the year.	Met 6 times throughout the year.
<u>Assistant Principal Meetings</u> Assistant Principals meet 3-5 times a year with the Chief School Leadership Officer and the Level Assistant Superintendents.	Met 5 times throughout the year.	Met 4 times throughout the year.	Met 4 times throughout the year.
<u>Cabinet Meeting with the Superintendent</u> Assistant Superintendents meet monthly with the Superintendent and Executive Cabinet Members	Did not meet	Met 9 times throughout the year	Met 9 times throughout the year
<u>Strategic Planning Meeting</u> Chiefs from Academics, School Leadership, and Assistant Superintendents.	Met 11 times throughout the year	Met 11 times throughout the year	Met 11 times throughout the year.
<u>CCC Task Force</u> Chiefs, Principal Leaders, and Assistant Superintendents meet monthly	Did not meet	Met 7 times throughout the year	Met 7 times throughout the year
<u>Vetting Meetings</u> Assistant Superintendents from all divisions meet bi-weekly	Met 11 times throughout the year	Met 11 times throughout the year	Met 11 times throughout the year

FINANCIAL SERVICES DIVISION

DIVISION RESPONSIBILITIES

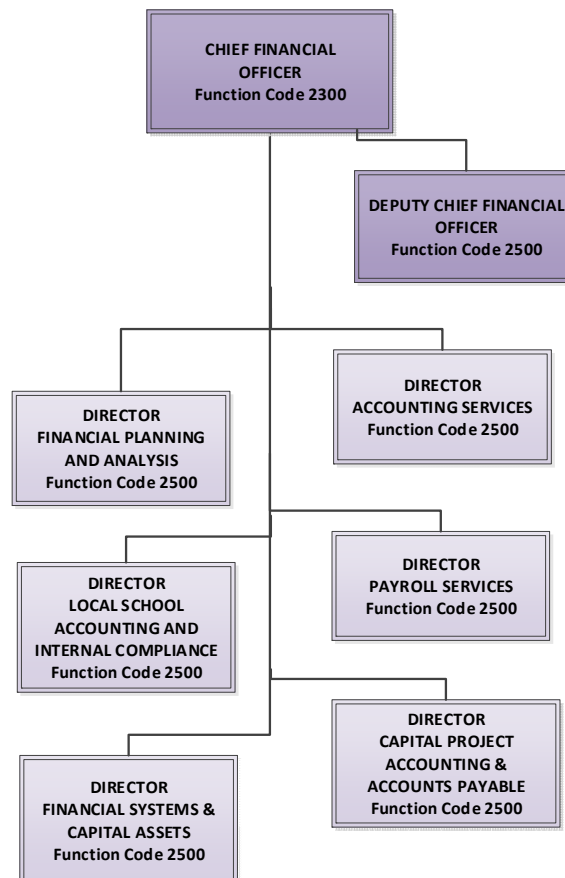
The Mission of the Financial Services Division is to handle the financial resources of the Cobb County School District professionally, ethically and legally; and respond to our customers in a courteous, helpful, and timely manner. The values the Division holds are hard work, teamwork, dedication, and consistency.

Under the direction of the Chief Financial Officer, the Division is responsible for all the fiscal responsibilities of the School District. Specifically, the responsibility areas include general accounting, food service accounting, local school accounting, financial reporting, cash management, payroll, budgeting, financial planning and analysis, internal compliance, property control, bond/sales tax project management and financial training programming.

The Division manages all the financial operations for the District with a budget in excess of \$1.6 Billion and approximately 18,000 employees. It serves the needs of schools, other departments, the Superintendent, Board of Education, and the general public. It operates under established management principles and adheres to established policies and procedures and to generally accepted accounting principles (GAAP).

DIVISION ORGANIZATION

The Financial Services Division is sub-divided into functional areas of responsibility in similar fashion to how most corporations are organized. The following chart illustrates the structure of this division:



FINANCIAL SERVICES DIVISION (Continued)

MAJOR DEPARTMENT TASKS

Accounting

1. Invest and manage cash for all central office bank accounts.
2. Manage accounting for all federal, state, and local grants.
3. Manage billing, collection, and accounting for District's account receivables.
4. Review and process all District journal vouchers and monitor all General Ledger entries.
5. Prepare Board Monthly and Quarterly Financial Reports, Annual GA DOE Financial Reports, Annual Transparency in Government Act Reports, and Annual Comprehensive Financial Report.
6. Deposit all central office incoming cash receipts on a daily basis.
7. Reconcile 127 depository bank accounts on a monthly basis.
8. Manage procurement card purchases to ensure compliance with District policy and to accurately record purchases in accounting system.
9. Produce and provide updates for the "[Procurement Card Manual](#)."
10. Provide accounting services for the Cobb County Public Schools Foundation.
11. Coordinate and provide data for annual external financial audit.
12. File Unclaimed Property Checks and Reports to state and reissue checks to payees.

Cash Management

1. Obtain maximum interest on available funds while ensuring safety of investments.
2. Assist schools with all banking services.

Food Service Accounting

1. Review daily deposits of 108 lunchrooms. Reconcile bank deposits to Food and Nutrition Services (FNS) data.
2. Research, reconcile, and journal all bank adjustments to daily lunchroom deposits (Bank Debit and Credit Memos).
3. Journal NSF returned checks and initiate collection efforts. Monitor outstanding uncollected receivables.
4. Process and reconcile weekly meal data from FNS to ensure the accuracy of the monthly federal claim for reimbursable meals.
5. Prepare monthly financial statements in accordance with generally accepted accounting principles and submit to Georgia Department of Education.
6. Provide accounting and advisory support services to FNS management and staff on an ongoing basis.

Financial Planning & Analysis/ Budgeting

1. Develop a budget in excess of \$1.6 Billion each year (all funds).
2. Prepare and present various financial/budget reports and presentations.
3. Create the account codes in newly implemented MUNIS financial system, and monitoring its use, in compliance with the State Chart of Accounts for financial reporting.
4. Coordinate the preparation, review, and approval of budget transfer and amendment process.
5. Review all purchase orders from schools and department of central office to ensure adequate account codes, budget amounts, and correct procedures.
6. Prepare the credit rating agency report and coordinate the presentation to the agencies by the CFO.
7. Prepare and coordinate the advertisement and presentation of the local property tax digest and millage rate for adoption by the Board.

FINANCIAL SERVICES DIVISION (Continued)

Payroll

1. Annually process over 235,000 payroll remittances for approximately 19,000 employees.
2. Process and account for all payroll deductions.
3. Account for all employees leave.
4. Annually process employee W-2 forms.
5. Process all employee travel reimbursement.

Accounts Payable

1. Pay all District expenditures.
2. File federally required IRS 1099 documents on all appropriate vendors.

Capital Projects

- Oversee the remaining expenditures for the SPLOST 5 and current SPLOST 6 spending was approved in November 2021 with another five years budget of \$895 million.
- 2 Set up accounts, process budget adjustments, encumber service contracts and process payment transactions for all capital outlay funds.
Prepare and distribute printed reports and intranet reports to Board members, budget administrators, and citizens.
Prepare and submit schedules and year-end financial reports.
 - 5 Work with project managers and District personnel on new schools, additions/renovations and curriculum and technology projects.
Request reimbursement for State funded capital outlay projects and monitor revenues.

Local School Accounting & Internal Compliance

1. Updates the following local school manuals:
 - Local School Accounting Standard Operating Procedures
 - Local School Accounting Chart of Accounts
 - ASP Standard Operating Procedures
2. Reconciles and analyzes 111 school bank accounts each month.
3. Issues monthly financial management reports to Principals at each school.
4. Trains new Bookkeepers on local school accounting operations and procedures.
5. Provides ongoing local school accounting financial training/customer service support to all schools in the District.
6. Provides training and ongoing support to schools regarding the Online Credit Card Program for student activities and fees.
7. Provides financial training regarding local school activity funds for all new Principals and aspiring Principals.
8. Prepares annual local school accounting closing entries for upload to State.
9. Provides Local School Accounting software and hardware support and maintenance primary school safes and wall safes (black boxes) at schools.
10. Issues control documents to schools and maintains proper number of documents in department inventory.
11. Acts as liaison between the School District, the armored car service, and the District bank.
12. Participates in interviews for Bookkeeper openings at all local schools.
13. Manages a staff of Temporary Support Bookkeepers and assigns schools temporary bookkeeping support as needed.
14. Reviews District Staff Coordination Records.
15. Manages the financial operations of the After School Program
16. Monitors and reports on the budgets and financial status of 63 After School Programs.
17. Approves all requisitions using ASP funds.
18. Coordinates the completion of local school audits with external audit firm.
19. Monitors daily purchase card activity.

FINANCIAL SERVICES DIVISION (Continued)

20. Conducts periodic reviews of purchase card transactions in Munis.
21. Monitors vendor transactions in Local School Accounting.
22. Assists schools with reporting unclaimed property per state requirements.
23. Supports all financial and operational activities of the school district. The Department is an independent, objective assurance and consulting function established to add value and improve operations.
24. Performs compliance reviews of schools, departments, and school support organizations to determine compliance with applicable state, local, and district policies and procedures.
25. Participates in the RFP process as needed for contracts related to Local School Accounting & Internal Compliance.

Financial Systems

1. Implements software solutions designed to increase operational efficiencies while providing enhanced end user functionality.
2. Manages financial and technology projects related to District initiatives.
3. Coordinates Munis system upgrades and module enhancement/implementations by creating test scripts, monitoring testing progress, assisting in user acceptance validation, and reporting/documenting testing issues.
4. Conducts financial analysis and reporting used by District personnel to make decisions and/or reconcile data.
5. Develops and delivers application training for implemented software solutions to District personnel while ensuring compliance with state, federal, and District policies and procedures.
6. Plan, design, document, maintain, and deliver training using one-on-one, classroom, online, or blended methodologies to support Principals, Bookkeepers, Payroll Timekeepers, Maintenance Technicians, Central Office, and After School Program Administrative personnel on software and operational procedures.
7. Maintains content on Cobb County School District's SharePoint Intranet sites of the Munis Library, Eleyo Library, Principal Training, Bookkeeper Training, Backup Bookkeeper Training, Payroll Timekeyer Training, Assistant Principal Training, the Financial Services One Team Intranet pages which include Financial Services form bank and Financial University, and other web-based resources that contain up-to-date news, forms, policies, procedures, and training courses related to the Financial Services of the District.
8. Assists the Financial Services Directors on the development and delivery of training curriculum.
9. Provides ongoing technical support to system end users to troubleshoot system issues, test and validate system functionality, enhancements and configuration and create/manage technical support tickets with software vendors.
10. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.
11. Recipient of the 2020 Tyler Technologies National Public Sector Excellence Award for our Munis System Implementation.

Capital Assets

1. Manages the District's Assets including Equipment, Building, Land and Construction in Progress.
2. Processes and posts all Capital Building, Land and Construction in Progress Asset transactions.
3. Processes and posts all taggable and capitalized Equipment transactions.
4. Conducts monthly reconciliation of the District asset transactions against the financial transactions to ensure assets are appropriately classified for reporting and depreciation.
5. Manages the monthly and annual capital asset depreciation and reconciliation process to ensure all transactions balance to the general ledger and all variances are appropriately documented for auditing purposes.
6. Processes and manages donated assets in accordance with board policy FEAE-R Construction on District Property Funded by Others.
7. Collaborates with Capital Projects to ensure accurate processing of the District's capital assets, including construction projects, architectural fees, and land acquisitions.

FINANCIAL SERVICES DIVISION (Continued)

8. Annually reviews Construction in Progress asset values to ensure compliance with capitalization threshold and reclassifies assets as necessary.
9. Assists in the preparation of the annual financial audit and related work papers for the year-end closing process.
10. Tags, adds, and identifies all equipment subject to inventory.
11. Prepares inventory reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).
12. Maintains reports for all equipment subject to inventory.
13. Conducts physical inventories and provides resulting reports for all local schools, special schools, and central office locations.
14. Composes, interprets and updates the District's Capital Asset Policy, Inventoried Property Quick Users Guide, Property Control Users Guide and Munis Capital Assets Procedural Documentation.
15. Performs a physical verification of equipment transferred to the Warehouse via the eqTransfer system to guarantee the accuracy of surplus processing.
16. Disposes of surplus equipment approved by the Board.
17. Prepares property reports for schools and departments as requested.



FINANCIAL SERVICES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY2024 RESULTS
Accounting			
Average Yield on Investments			
90 Day T-bill (April through June)	1.08%	5.07%	5.24%
School District	.93%	4.96%	5.39%
Number of Central Office deposits (excludes lunchroom depository account)	2,219	2,646	2885
Total bank transactions	55,491	57,945	56,394
Total number of Journal Vouchers processed	937	1,193	1,288
Total number of Procurement card transactions	92,632	87,266	78,095
Total dollar volume	\$21,333,036	\$24,451,231	\$26,064,149
Annual Comprehensive Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$137,260,283	\$144,619,192	\$104,075,695
Financial Planning & Analysis			
Budget Document published	Received ASBO Meritorious Budget Award	Received ASBO Meritorious Budget Award	Received ASBO Meritorious Budget Award
Credit Rating **			
- Moody's Investor Services	Aaa	Aaa	Aaa
- Standard & Poor's	AAA	AAA	AAA
- Kroll Bond Rating Agency	AAA	AAA	AAA
Payroll			
Payroll Check Runs Processed	38	38	38
Payroll Remittances Issued	235,000	231,404	234,821
Dollar value of payrolls processed	\$899,324,242	\$966,516,828	\$1,067,626,444
W-2 Forms Issued	17,933	18,886	19,097
Accounts Payable			
Accounts Payable Check Runs Processed	97	68	79
Accounts Payable Checks Issued	12,960	14,193	15,055
Dollar value of checks processed	\$275,849,095	\$337,351,511	\$339,526,488
LSA & Internal Compliance			
Bank Reconciliations	1,320	1,332	1,332
Bookkeeper Interviews	37	31	51
Bookkeeper Training Hours	585	600	600
LSA Customer Support Hours	3,570	3,570	4,465
LSA Temporary Support Hours	6,000	3,097	2,555

** Moody's Aaa credit Rating awarded to CCSD since 2015. Standard & Poor's designated AAA in 2020. The Kroll Bond Rating Agency granted CCSD the AAA rating in December 2021.

FINANCIAL SERVICES DIVISION (Continued)

INDICATOR	FY 2022 RESULTS	FY 2023 RESULTS	FY 2024 RESULTS
LSA & Internal Compliance			
Elementary School Audits	67	67	67
Middle School Audits	25	25	26
High School Audits	18	18	18
Special School Audits	N/A	N/A	N/A
Operational Audits/Projects	0	0	0
Vendor Transaction Reviews	0	0	0
Monitoring of Procurement Card Transactions	720	448	448
After School Program Customer Support Hours	1,904	1,904	1,880
Consulting/Advisory Services for District	0	0	0
Note: External audit firm hired to perform school audits beginning in fiscal year 2014. RFP for performance of school audits for additional 5 years through 2027.			
Financial Systems			
Financial Services Web Maintenance SharePoint, Cobb Schools Finance University, Form Bank, Intranet & other Web Resources	779	375	346
Financial Analysis & Reporting Hours	428	615	657
Financial Grant/Title I Training/Prep Hours	0	40	0
Other Projects	658	1,353	1,748
Software Implementation/Upgrade Testing	2,515	1,537	1,700
Software/Technical Support	4,276	4,156	3,760
Training & Preparation Hours	1,804	1,984	3,070
Training Video Production Hours	140	100	222
Number of Munis End Users Supported	1,665	1,618	1,596
Number of Eleyo End Users Supported	225	252	250
Munis Modules Supported	21	21	21
Munis Mobile Applications Supported	3	3	3
Integrated Systems Managed	8	8	8
Annual SharePoint Site Visits			
Assistant Principal	N/A	1,135	408
Backup Bookkeeper	1,250	2,030	2,209
Bookkeeper Training	58,703	48,398	70,441
Eleyo Library	33,062	30,126	28,538
Financial University	12,447	22,203	36,888
Munis Library	30,527	31,012	35,227
Payroll Timekeyers	1,934	3,089	2,621
Principal Training	3,179	2,527	2,871
Capital Assets			
Property Inventories Completed	32	31	43
Inventory Items Added	55,898	49,217	20,461
Inventory Surplus	10,820	20,135	17,627
Active Equipment Assets Managed	218,844	241,459	233,981
Number of Land Purchases/Sold	0	4	4
Construction in Progress Assets			
Converted/Capitalized	13	21	27
Converted/Non-Capitalized	0	1	2

KEY PRINCIPLES GUIDE BUDGET DEVELOPMENT
(Policy Index DB Topic Highlight)

BUDGET DEVELOPMENT:

1. General Provisions:

a. Revenue:

Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections and detailed documentation for each revenue account category.

b. Expenditure Appropriations:

- (1) Position counts will be calculated and classified based on allocation formulas and a continuation of prior year positions in school support departments.
- (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.

c. General Budget Development Methodology:

- (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one-time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one-time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget

development year. The Board shall maintain the objective to keep the General Fund reserve at a level of **at least 8.33%** (One Month Reserve) of General Fund Expenditure Appropriations.

- (2) The budget will be developed utilizing a budget calendar where each budget event is identified.
- (3) All budget development calculations shall be presented along with assumptions utilized in projecting budget estimates.

2. Budget Development Process:

a. The District will utilize an annual budgeting process that includes:

- (1) A credible projection of revenues and expenditures;
- (2) Separation of capital and operational items;
- (3) Presentation of budgeted fund balance reserve usage;
- (4) Disclosure of planning assumptions;
- (5) Total projected obligation and cost of new and proposed multi-year programs; and
- (6) Annual and remaining obligation and cost of existing multi-year programs.

b. As part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items pre-approved by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy DI [Accounting and Reporting]).

KEY PRINCIPLES GUIDE BUDGET DEVELOPMENT (Continued)
(Policy Index DB Topic Highlight)

- c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
- d. The District shall evaluate budget adjustments during the current fiscal year to ascertain if they are one-time adjustments or recurring adjustments in order to decide how to treat the adjustment's inclusion in the subsequent year's budget.

3. General Fund Budget Development Events:

- a. Administration will develop an annual budget forecast for revenues and expenditure appropriations.
- b. Administration will develop a budget calendar.
- c. Administration will consider budget input from the Board.
- d. Administration will prepare a tentative, balanced budget for consideration by the Board prior to the Board's review of the budget being proposed for adoption.
- e. The Board will conduct budget meetings as necessary to review and finalize a balanced budget.
- f. The Board will schedule the final budget approval on or before June 30 each year.

4. Continuing Budget Management:

- a. All General Fund, fund balanced budget adjustments which alter the total revenues or total expenditures of the approved budget must be approved by the Board during the fiscal year of July 1 through June 30.

- b. Administration shall address financial and budget information as requested by the Board during the fiscal year.

5. Public Notice:

a. Advertisement:

The Board shall advertise the proposed budget for each fiscal year in accordance with state law and State Board of Education rules.

b. Hearings:

Before the budget is officially adopted, the Board shall hold a public hearing to receive public input on the budget in accordance with state law and State Board of Education rules.

6. Millage Rate:

- a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with Article 8, Section 6, Paragraph I(a), of the Georgia Constitution which provides that the millage rate shall not be greater than 20 mills.
- b. The Board shall approve the millage annually and shall conduct millage rate hearings as required state law.

DISTRICT POLICY ON FUND BALANCE AND RESERVE
(Policy Index DI Topic Highlight)

FUND BALANCE:

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54,

the Board recognizes the following five categories of fund balances for financial reporting purposes:

- a. *Non-spendable Fund Balance* – non-cash assets such as inventories or prepaid items.
- b. *Restricted Fund Balance* – funds legally restricted for specific purposes, such as grant funds.
- c. *Committed Fund Balance* – amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government’s highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District’s fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment and a majority Board vote is required to remove a commitment.
- d. *Assigned Fund Balance* – amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
- e. *Unassigned Fund Balance* – residual spendable fund balance after subtracting all above amounts.

2. Spending Prioritizations:

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
 - (1) Committed,
 - (2) Assigned, and
 - (3) Unassigned.

3. Minimum Unassigned Fund Balance:

The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

4. Replenishing Unassigned Fund Balance Deficiencies:

If the unassigned fund balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies over a period not to exceed two years using the following budget strategies:

- a. The following budgetary strategies shall be utilized by the District to replenish fund deficiencies:
 - (1) The District will reduce recurring expenditures to eliminate any structural deficit;
 - (2) The District will increase recurring or one-time revenues or pursue other funding sources; or
 - (3) Some combination of the two options listed above.

DISTRICT POLICY ON FUND BALANCE AND RESERVE (Continued)
(Policy Index DI Topic Highlight)

5. Total Fund Balance:

Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures.

<u>Special Revenue</u>	<u>Committed Revenue Source</u>
Donations	Donations by individuals or organizations to benefit school program.
After School Program	Funds earned or donated at local schools for of After School Program (ASP) are to be used by local principals to benefit schools, students, and faculty subject to District policy.
Performing Arts	Voluntary student contributions to fund Performing Arts program.
Tuition School	User tuition charges.
Facility Use	User rental fees.
Adult High School	User tuition/GED fees.
Public Safety	Student Parking Permit Fees.
Artists at School	Donations to fund artist workshops at local schools.
Local Schools	Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy.

FUND DESCRIPTION AND BASIS OF ACCOUNTING

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

An important principle that the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* includes within the code is the “[Basis of Accounting](#)” which refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

When budgeting for revenue and expenditures, the District uses one of two methods that the GASB approved: accrual basis or modified accrual basis. [The accrual basis](#) of accounting recognizes transactions in the accounting period when they occur and the revenue becomes objectively measurable and earned. Under the [modified accrual basis of accounting](#), expenditures are recognized when they are measurable and incurred; and the revenues must meet two criteria: measurable and available. Available means that the revenue was collected during the year or will be collected within a specified period of time after year-end. The District considers revenues available if they are collected within 60 days after year-end. Budgets are adopted on a basis other than accounting principles generally accepted in the United States of America (GAAP) as allowed by the State of Georgia.

The basis of budgeting is the same as the basis of accounting used in the District’s Annual Comprehensive Financial Report (ACFR) for both Governmental funds and Proprietary funds.

Governmental funds are those through which most governmental functions of the District are financed. Governmental fund types use the flow of current financial resources measurement focus and the [modified accrual basis of accounting](#). Under the modified accrual basis of accounting, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined; and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end. Property taxes, sales taxes, and interest are considered to be susceptible to accrual. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized when the related fund liability is incurred, except for the principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured.

The District appropriates budgets for governmental funds including the following fund types:

The ***general fund*** is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include state funding under the Quality Basic Education Act (QBE) and local property taxes. Expenditures include all costs associated with the daily operations of the schools, except for federal and state grant funded programs, school construction, debt service, lunchroom operations, and interdepartmental services.

FUND DESCRIPTION AND BASIS OF ACCOUNTING (Continued)

The *special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has three categories of special revenue funds depending on the revenue source and program purpose.

1. Funds which are funded primarily through fees and tuitions to provide extracurricular activities and special services to the students and citizens of the District.
2. Funds which are funded with State revenues to provide programs and services specified by the State of Georgia.
3. Funds which are funded with Federal revenues to provide programs and services specified by the Federal government.

The *debt service fund* accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt service.

The *capital project funds* account for financial resources used for the acquisition and construction of major capital facilities. The District has four funds used for that purpose: District Building Fund, Systemwide County-Wide Fund, SPLOST V (Special Purpose Local Option Sales Tax V), and SPLOST VI Fund.

Proprietary funds are those used to account for ongoing organizations and activities which are similar to those found in the private sector. The District appropriates budgets for proprietary funds which are accounted for on the flow of economic resources measurement focus and use the **accrual basis of accounting**. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Proprietary funds include the following fund type:

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has two individual funds in the Internal Service Funds category, which are the Unemployment Fund and the Self-Insurance Fund. These funds are used to account for the District's self-insurance programs.

Agency funds are the fiduciary funds that report only assets and liabilities, are custodial in nature, and do not present results of operations or have a measurement focus. It focuses on net assets and changes in net assets. The District has two individual Agency funds: the Club and Class Fund and the Payroll Withholding Fund. The funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies. The District does not appropriate budgets for these funds.



OTHER SUSTAINING LOCAL REVENUE SOURCES

In addition to local property tax revenue, state QBE revenue, and federal revenue, the Cobb County School District receives revenues from other various local sources. A few of these local sources are:

Cell Tower Revenue – cell tower revenue is derived from contracts related to cell tower facilities located on District properties. Budgetary calculations are based on current contracts applicable for the upcoming school year.

Other Local Revenue – sources include revenues received for document copying requests, ID badge replacements, transcript requests, and local school billing transactions, among others. Budgetary calculations are based on the average rate of collections from the three most recent completed fiscal years.

Sale of Assets – revenue from the sale of school assets may vary from year to year, depending on the assets that might be available for liquidation. Budgetary revenue is based on the average rate of collections from the three most recent completed fiscal years. In order to maintain the integrity of the average, one-time items, such as land sales, are excluded from the collections. This rate is then applied to the collections from the current fiscal year to determine the projected budget year revenue.

Facility Use – the District is aware of the importance of allowing community groups and sports organizations to use District facilities during non-school hours. This enables schools to be utilized to their maximum potential as groups adhere to guidelines set forth by the District. Budgetary calculations are based on historical trends and Budget Administrator input.

After School Program – a program provided to elementary schools that uses designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00pm. Budgeted revenues are based on historical trends, Budget Administrator input, and enrollment projections.

Tuition School – provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels. Budgetary revenues are calculated using historical trends and Budget Administrator input.

Public Safety – this program is funded by revenues received from parking decals sold to students which pays for campus police officers for the schools. Budgetary revenues are calculated using historical trends and Budget Administrator input.

RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND EXPENDITURE OBJECT CODE

Personnel of the Cobb County School District are organizationally classified according to the function that they perform for the District. The organizational chart has been coded with the appropriate function code and aligns with **Chart of Accounts** that set up by Financial Review Office of the **Georgia Department of Education**. The classification of Expenditures and Revenues used in the district financial system as well as their definition have been listed below.

FUNCTION CODE

The function describes the activity for which a service or material is acquired. Functions include all activities or actions that are performed to accomplish the objectives of an enterprise. The functions of the school district are classified into five broad areas; Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction and Other Outlays. Functions are further divided into sub-functions and areas of responsibility.

<u>CODE</u>	<u>FUNCTION</u>
1000	<u>Instruction</u> 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. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.
2100	<u>Pupil Services</u> 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.
2210	<u>Improvement of Instructional Services</u> Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.
2213	<u>Instructional Staff Training</u> Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY FUNCTION AND EXPENDITURE OBJECT CODE (continued)**

- 2220 Educational Media Services Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
- 2230 Federal Grant Administration Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.
- 2300 General Administration Activities concerned with establishing and administering policy for operating the Local Units of Administration (LUA). 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.
- 2400 School Administration Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons, and clerical staff.
- 2500 Support Services-Business Activities concerned with the fiscal operation of the LUA, 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.
- 2600 Maintenance and Operation of Plant Services 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.
- 2660 School Safety and Security Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.
- 2700 Student Transportation 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.
- 2800 Support Services-Central 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.
- 2900 Other Support Services All other support services not properly classified elsewhere in the 2000 series.

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY FUNCTION AND EXPENDITURE OBJECT CODE (continued)**

- 3100 School Nutrition Program Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
- 3200 Enterprise Operations Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.
- 3300 Community Services Operations 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.
- 4000 Facilities Acquisition and Construction Services 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.
- 5000 Other Outlays Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.
- 5100 Debt Service Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

OBJECT CODE

The object code is used to describe the service or commodity obtained as a result of a specific expenditure. There are several major object categories which may be further subdivided for ***Personnel Expenditures*** and ***Operational Expenditures***:

<u>CODE</u>	<u>OBJECT</u>
511010-519910	<u>Salaries</u> Salary paid to all school district related personnel.
521010-529020	<u>Benefits</u> Expenditures on behalf of the employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personnel services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include, but are not limited to, group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
530010-533210	<u>Contract Services</u> Service which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY FUNCTION AND EXPENDITURE OBJECT CODE (continued)**

541000-549010	<u>Repair and Rental</u> Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment as well as technology hardware. Costs for renovating and remodeling are not included here. Expenditures for leasing or renting land, building, equipment or vehicles, etc., for both temporary and long-range use.
551910-559600	<u>Other Purchases</u> Expenditures for district property, assets insurances, health claims, general liability, telephone expenses, tuition to other sources, employee travel, and service purchase from other entities, etc.
561010-564220	<u>Supplies and Equipment</u> All supply items and equipment. Office supplies, paper, cleaning supplies, expendable equipment, food acquisitions and support items for district food services, technology related supplies, software, and computers less than \$5000. This category also includes gasoline, diesel fuel, and utilities of gas, electricity.
581010-589050	<u>Dues and Other Fees</u> Include registration, dues, bank service charges, interest expense, litigation, and other fees.
593010-599999	<u>Transfers</u> Transfer to other funds.
661530-664210	<u>Fixed Assets Equipment</u> Equipment, textbooks-depreciable and non-depreciable, books and periodicals.
671020-678100	<u>Fixed Assets CIP</u> Land acquisition, building, site improvements, construction, bud purchases, capital outlay, technology related and fix assets depreciation, intangible amortization.
693010	<u>Transfer between Funds</u> All transfer between district funds.

FINANCIAL SECTION



**COBB COUNTY SCHOOL DISTRICT
FY2025 BOARD OF EDUCATION ADOPTED BUDGET
CONSOLIDATED BUDGET STATEMENT**

The FY2025 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance						
July 1 (Estimated)	\$376,474,480	\$42,012,109	\$0	\$201,246,223	\$4,401,034	\$624,133,846
Revenue:						
Local	\$873,547,837	\$41,742,041	\$0	\$186,473,542	\$12,550,000	\$1,114,313,420
State	\$718,100,246	\$4,533,542	\$0	\$1,818,234	\$0	\$724,452,022
Federal	\$11,639,797	\$104,249,598	\$0	\$0	\$0	\$115,889,395
Transfers/Other	\$470,000	\$279,335	\$0	\$1,000,000	\$0	\$1,749,335
Total Revenue:	\$1,603,757,880	\$150,804,516	\$0	\$189,291,776	\$12,550,000	\$1,956,404,172
Total Revenue & Fund Balance	\$1,980,232,360	\$192,816,625	\$0	\$390,537,999	\$16,951,034	\$2,580,538,018
Appropriations:						
Instruction	\$1,190,859,820	\$31,207,143	\$0	\$0	\$0	\$1,222,066,963
Pupil Support Services	\$44,176,567	\$6,485,056	\$0	\$0	\$0	\$50,661,623
Improvement of Instructional Serv	\$39,211,128	\$17,948,376	\$0	\$0	\$0	\$57,159,504
Educational Media Services	\$26,055,293	\$7,748	\$0	\$0	\$0	\$26,063,041
Instructional Staff Training	\$0	\$11,709,960	\$0	\$0	\$0	\$11,709,960
Federal Grant Administration	\$0	\$1,348,631	\$0	\$0	\$0	\$1,348,631
General Administration	\$16,827,181	\$2,016,899	\$0	\$0	\$0	\$18,844,080
School Administration	\$105,385,493	\$23,245	\$0	\$0	\$0	\$105,408,738
Support Services - Business	\$12,801,750	\$27,597	\$0	\$0	\$12,400,000	\$25,229,347
Maintenance and Operation of Plant Serv	\$103,056,357	\$39,348	\$0	\$0	\$0	\$103,095,705
Student Transportation	\$75,785,461	\$2,065,551	\$0	\$0	\$0	\$77,851,012
Support Services - Central	\$44,535,264	\$193,279	\$0	\$0	\$0	\$44,728,543
Other Support Services	\$684,799	\$14,971	\$0	\$0	\$0	\$699,770
School Nutrition Program	\$0	\$74,158,564	\$0	\$0	\$0	\$74,158,564
Enterprise Operations	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Community Services Operations	\$680,675	\$10,247,047	\$0	\$0	\$0	\$10,927,722
Facility Acquisition & Construction Serv	\$0	\$0	\$0	\$250,829,236	\$0	\$250,829,236
Other Outlays	\$1,279,335	\$0	\$0	\$1,000,000	\$0	\$2,279,335
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,661,339,123	\$157,493,415	\$0	\$251,829,236	\$12,550,000	\$2,083,211,774
Ending Fund Balance	\$318,893,237	\$35,323,210	\$0	\$138,708,763	\$4,401,034	\$497,326,244
June 30 (Estimated)						
Total Expenditures & Fund Balance	\$1,980,232,360	\$192,816,625	\$0	\$390,537,999	\$16,951,034	\$2,580,538,018

FUND DESCRIPTIONS

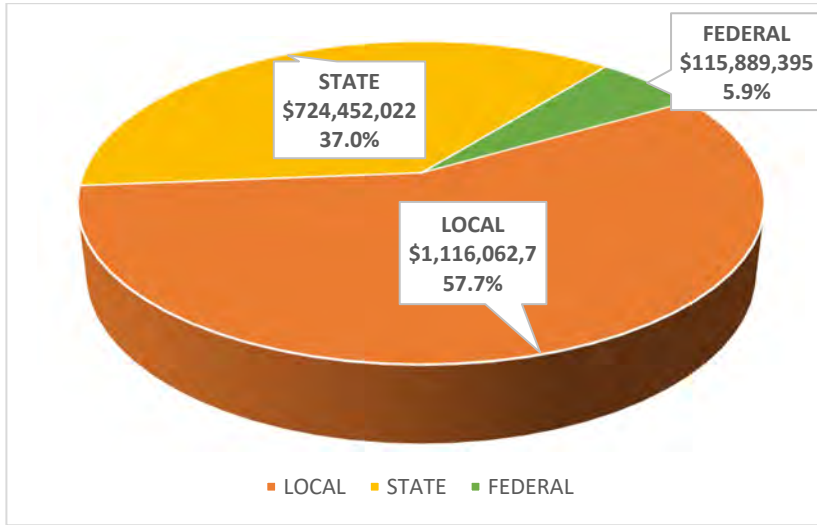
- The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue Fund** is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- The **Capital Project Fund** accounts for financial resources used for the acquisition and construction of major capital facilities.
- The **Internal Service Fund** is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

**ALL FUNDS COMBINED BUDGET SUMMARY
REVENUE AND APPROPRIATIONS (FUNCTION)
EIGHT YEAR COMPARISON**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance								
July 1 (Estimated)	\$283,101,109	\$412,240,445	\$543,858,225	\$601,309,747	\$624,133,846	\$497,329,244	\$478,436,403	\$477,889,024
Revenue:								
Local	\$802,479,617	\$874,584,188	\$941,653,613	\$1,045,705,558	\$1,114,316,420	\$1,174,231,412	\$1,237,842,010	\$1,312,570,634
State	\$566,912,268	\$599,126,572	\$600,421,947	\$670,421,947	\$724,452,022	\$723,248,435	\$719,893,554	\$715,633,788
Federal	\$208,382,738	\$206,588,894	\$207,293,341	\$204,407,787	\$115,889,395	\$115,889,395	\$115,889,395	\$115,889,395
Transfers/Other	\$10,626,386	\$7,853,472	\$32,312,363	\$6,899,129	\$1,749,335	\$1,279,335	\$1,279,335	\$1,279,335
Total Revenue	\$1,588,401,009	\$1,688,153,126	\$1,781,681,264	\$1,927,434,421	\$1,956,407,172	\$2,014,648,577	\$2,074,904,294	\$2,145,373,152
Total Revenue & Fund Balance	\$1,871,502,118	\$2,100,393,571	\$2,325,539,489	\$2,528,744,168	\$2,580,541,018	\$2,511,977,821	\$2,553,340,697	\$2,623,262,176
Appropriations								
Instruction	\$868,455,978	\$953,895,375	\$1,065,602,712	\$1,148,810,762	\$1,222,066,963	\$1,699,706,604	\$1,778,243,060	\$1,864,525,349
Pupil Support Services	\$37,983,631	\$38,672,866	\$38,729,297	\$46,276,039	\$50,661,623	\$6,485,056	\$6,485,056	\$6,485,056
Improvement of Instr Svcs	\$31,266,143	\$35,690,965	\$41,434,419	\$44,540,186	\$57,159,504	\$17,948,376	\$17,948,376	\$17,948,376
Educational Media Services	\$17,394,148	\$18,460,016	\$21,729,469	\$24,637,314	\$26,063,041	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$10,030,378	\$11,012,053	\$12,187,770	\$13,549,375	\$11,709,960	\$11,709,960	\$11,709,960	\$11,709,960
Federal Grant Administration	\$820,325	\$877,720	\$878,462	\$1,329,486	\$1,348,631	\$1,348,631	\$1,348,631	\$1,348,631
General Administration	\$14,426,767	\$20,482,563	\$25,794,641	\$21,608,752	\$18,844,080	\$2,016,899	\$2,016,899	\$2,016,899
School Administration	\$77,882,080	\$82,613,914	\$80,694,256	\$101,883,014	\$105,408,738	\$23,245	\$23,245	\$23,245
Support Services-Business	\$15,902,684	\$15,974,127	\$23,192,241	\$26,259,725	\$25,229,347	\$12,427,597	\$12,427,597	\$12,427,597
Maint. & Oper of Plant Svcs	\$79,148,729	\$85,349,738	\$87,360,817	\$108,946,972	\$103,095,705	\$39,348	\$39,348	\$39,348
Student Transportation	\$51,593,665	\$58,244,869	\$81,278,745	\$85,999,703	\$77,851,012	\$2,065,551	\$2,065,551	\$2,065,551
Support Services - Central	\$27,092,886	\$21,072,999	\$26,823,594	\$43,876,488	\$44,728,543	\$193,279	\$193,279	\$193,279
Other Support Services	\$1,353,413	\$453,359	\$704,283	\$830,046	\$699,770	\$14,971	\$14,971	\$14,971
School Nutrition Program	\$45,633,494	\$60,397,150	\$68,151,794	\$73,492,907	\$74,158,564	\$67,469,665	\$67,469,655	\$67,469,665
Enterprise Operations	\$9,717	\$56,565	\$456,939	\$132,150	\$150,000	\$150,000	\$150,000	\$150,000
Community Services	\$4,202,542	\$7,681,905	\$10,032,025	\$12,666,283	\$10,927,722	\$10,247,047	\$10,247,047	\$10,247,047
Capital Outlay	\$165,383,569	\$136,926,908	\$190,389,582	\$175,875,039	\$250,829,236	\$200,687,441	\$164,061,250	\$139,636,079
Transfers	\$11,123,836	\$6,962,521	\$6,198,297	\$12,886,973	\$2,279,335	\$1,000,000	\$1,000,000	\$1,000,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,459,703,982	\$1,554,825,612	\$1,781,639,343	\$1,943,601,214	\$2,083,211,774	\$2,033,541,418	\$2,075,451,673	\$2,137,308,801
Ending Fund Balance	\$411,798,136	\$545,567,959	\$543,900,146	\$585,142,954	\$497,329,244	\$478,436,403	\$477,889,024	\$485,953,375
June 30 (Estimated)								
Total Expenditures & Fund Balance	\$1,871,502,118	\$2,100,393,571	\$2,325,539,489	\$2,528,744,168	\$2,580,541,018	\$2,511,977,821	\$2,553,340,697	\$2,623,262,176

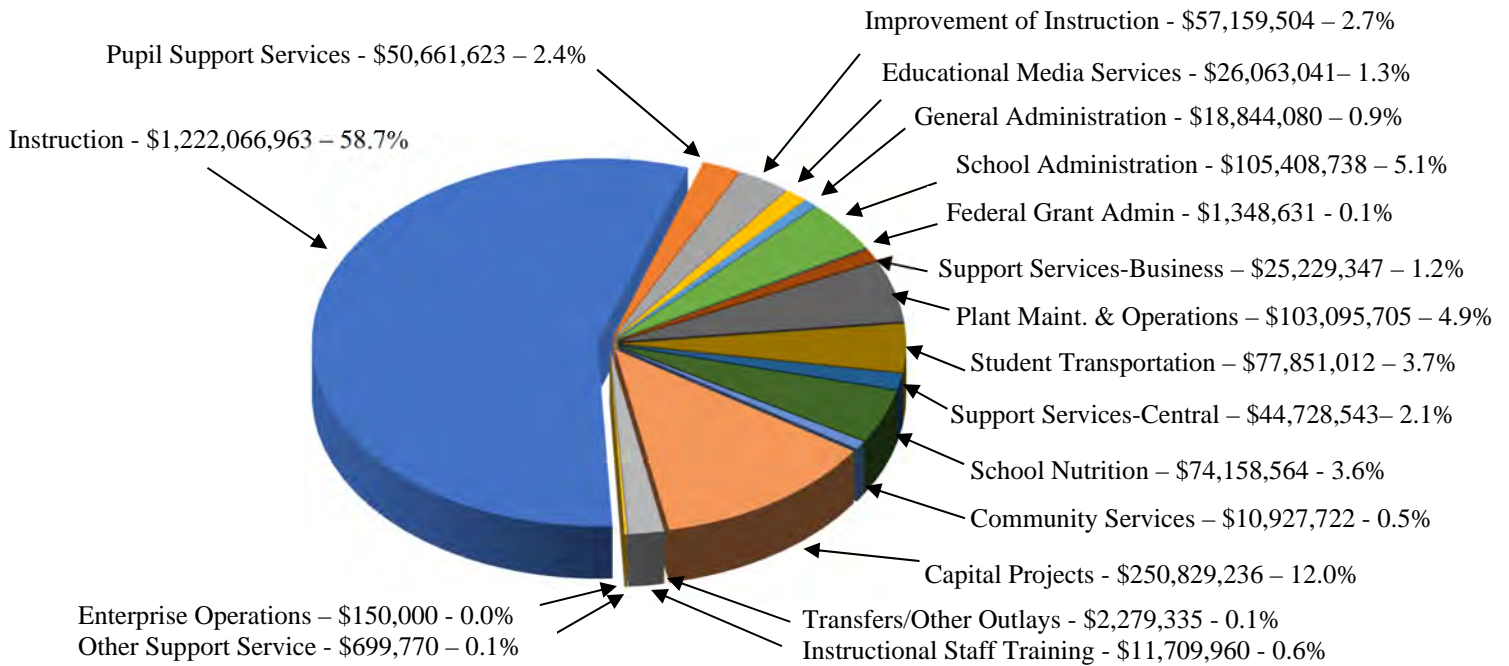
Note A: The Board of Education approved Fiscal Year 2025 Budget that includes the use of \$57 Million General Fund fund balance to help offset one-time cost and balance the budget.

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2025 REVENUE – ALL FUNDS**



TOTAL REVENUE - \$1,956,404,172

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2025 EXPENDITURES – ALL FUNDS**



TOTAL EXPENDITURES - \$2,083,211,774

Five Year Financial Forecast

Type	Category	FY2024 Board Approved Revised Budget	Year 1 FY2025	Year 2 FY2026	Year 3 FY2027	Year 4 FY2028	Year 5 FY2029	Assumptions	
1 Local	Property Tax Revenue	\$ 710,105,505	\$ 785,619,822	\$ 844,541,309	\$ 907,881,907	\$ 975,973,050	\$ 1,049,171,029	<u>Property Digest Information</u> FY2025 Projected Digest 7.56% FY2026 Projected Digest 7.50% FY2027 Projected Digest 7.50% FY2028 Projected Digest 7.50% FY2029 Projected Digest 7.50%	
2	Other Tax Revenue	\$ 68,811,650	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734		Constant
3	Other Local	\$ 22,507,213	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281		Constant
4 State	Miscellaneous State Grant	\$ 6,127,520	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826		Constant
5	QBE	\$ 644,361,792	\$ 705,043,420	\$ 702,043,420	\$ 699,043,420	\$ 696,043,420	\$ 693,043,420		Decrease for Local Fair Share Change
6 Federal	Indirect Cost	\$ 6,264,396	\$ 5,726,019	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant	
7	ROTC	\$ 1,183,400	\$ 1,199,180	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant	
8	MedAce	\$ 1,457,410	\$ 2,575,441	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant	
9	Medicaid	\$ 608,526	\$ 2,139,157	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant	
10 Revenue Total		\$ 1,461,427,412	\$ 1,603,757,880	\$ 1,655,171,923	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643		
11 Reserve Available	Funds Reserved in Prior Year	\$ 110,339,185	\$ 57,581,243	\$ 34,602,661	\$ -	\$ -	\$ -		
Total Funds Available		\$ 1,571,766,597	\$ 1,661,339,123	\$ 1,689,774,584	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643		
12 Base	FY24 Revised Budget	\$ 1,571,766,597							
13	FY25 Proposed Budget		\$ 1,661,339,123						
14	Prior Year Continuation Budget			\$ 1,661,339,123	\$ 1,686,774,584	\$ 1,749,249,181	\$ 1,780,603,664		
15	Annual Step Increase			\$ 16,806,391	\$ 17,058,487	\$ 17,314,364	\$ 17,574,080	Annual Step Increase for All Eligible Employees	
16	Increased Benefit Cost			\$ 8,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	Governor's Health Insurance Increase	
17	Salary Increase				\$ -	\$ -	\$ -		
18	Positions/Operational Needs			\$ 3,629,070	\$ 6,679,450	\$ 9,040,119	\$ 47,623,899	Increase for Positions & Operational Needs	
Expenditure Total		\$ 1,571,766,597	\$ 1,661,339,123	\$ 1,689,774,584	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643		
Forecasted (Deficit)/Surplus		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
OTHER FUNDS FORECAST**

Fund	Beginning Fund Balance July 1, 2023	FY2024			FY2025			FY2026			FY2027			FY2028			Forecast Assumptions and Comments	
		Proj. Revised Budget	Proj. Revised Budget	Endline Fund Balance	Approved Budget	Approved Budget	Endline Fund Balance	Forecast Budget	Forecast Budget	Endline Fund Balance	Forecast Budget	Forecast Budget	Endline Fund Balance	Forecast Budget	Forecast Budget	Endline Fund Balance		
		Revenue	Expenditures	June 30, 2024	Revenue	Expenditures	June 30, 2025	Revenue	Expenditures	June 30, 2026	Revenue	Expenditures	June 30, 2027	Revenue	Expenditures	June 30, 2028		
SPECIAL REVENUE FUNDS																		
Federal Aid																		
402	Title I	\$0	\$26,286,062	\$26,286,062	\$0	\$23,632,419	\$23,632,419	\$0	\$23,632,419	\$23,632,419	\$0	\$23,632,419	\$23,632,419	\$0	\$23,632,419	\$23,632,419	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$23,563,248	\$23,563,248	\$0	\$23,446,851	\$23,446,851	\$0	\$23,446,851	\$23,446,851	\$0	\$23,446,851	\$23,446,851	\$0	\$23,446,851	\$23,446,851	\$0	Grants are initially budgeted with last year amount
406	Vocational Education CTAE	\$0	\$893,022	\$893,022	\$0	\$836,029	\$836,029	\$0	\$836,029	\$836,029	\$0	\$836,029	\$836,029	\$0	\$836,029	\$836,029	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$4,678,391	\$4,678,391	\$0	\$3,217,599	\$3,217,599	\$0	\$3,217,599	\$3,217,599	\$0	\$3,217,599	\$3,217,599	\$0	\$3,217,599	\$3,217,599	\$0	Grants are initially budgeted with last year amount
420	CARES Act Relief Fund	\$0	\$600,353	\$600,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund completed in FY2024
432	Homeless	\$0	\$959,180	\$959,180	\$0	\$211,032	\$211,032	\$0	\$211,032	\$211,032	\$0	\$211,032	\$211,032	\$0	\$211,032	\$211,032	\$0	Grants are initially budgeted with last year amount
448	American Rescue Plan Act	\$0	\$679,326	\$679,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	COVID 19 Relief Grant of FY2022 - FY2023
458	Satter Georgia Grant	\$0	\$149,715	\$149,715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	New Fund in FY2025
460	Title III - A	\$0	\$2,321,360	\$2,321,360	\$0	\$1,681,537	\$1,681,537	\$0	\$1,681,537	\$1,681,537	\$0	\$1,681,537	\$1,681,537	\$0	\$1,681,537	\$1,681,537	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$3,107,316	\$3,107,316	\$0	\$2,409,518	\$2,409,518	\$0	\$2,409,518	\$2,409,518	\$0	\$2,409,518	\$2,409,518	\$0	\$2,409,518	\$2,409,518	\$0	Grants are initially budgeted with last year amount
475	E-Rate	\$0	\$0	\$0	\$0	\$10,235,348	\$10,235,348	\$0	\$10,235,348	\$10,235,348	\$0	\$10,235,348	\$10,235,348	\$0	\$10,235,348	\$10,235,348	\$0	New Fund in FY2025
478	USDA Fruit & Vegetable	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$33,743,372	\$59,141,000	\$70,587,735	\$22,296,637	\$67,310,775	\$73,999,674	\$15,607,738	\$67,310,775	\$67,310,775	\$15,607,738	\$67,310,775	\$67,310,775	\$15,607,738	\$67,310,775	\$67,310,775	\$15,607,738	Continue FY2025 Revenue Budget and equal Expenditures
Special Programs																		
549	Donations	\$912,017	\$415,530	\$472,281	\$855,266	\$0	\$0	\$855,266	\$0	\$0	\$855,266	\$0	\$0	\$855,266	\$0	\$0	\$855,266	Donations are budgeted as received
550	Venue Management	\$641,254	\$1,650,000	\$1,454,965	\$836,289	\$1,500,000	\$1,500,000	\$836,289	\$1,500,000	\$1,500,000	\$836,289	\$1,500,000	\$1,500,000	\$836,289	\$1,500,000	\$1,500,000	\$836,289	Continue FY2025 Budget (balanced)
551	After School Program	\$3,677,283	\$8,908,439	\$8,066,441	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	Project using 0% Student Growth
552	Performing Arts	\$560,266	\$321,522	\$321,522	\$560,266	\$475,210	\$475,210	\$560,266	\$475,210	\$475,210	\$560,266	\$475,210	\$475,210	\$560,266	\$475,210	\$475,210	\$560,266	Continue FY2025 Budget (balanced)
553	Tuition School	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	Continue FY2025 Budget (balanced)
554	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund consolidated to General Fund 0100 in FY2024
556	Adult High School	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	Continue FY2025 Budget (balanced)
557	Art Career & Cultural Explore	\$13,725	\$2,600	\$6,200	\$10,125	\$9,600	\$9,600	\$10,125	\$9,600	\$9,600	\$10,125	\$9,600	\$9,600	\$10,125	\$9,600	\$9,600	\$10,125	Continue FY2025 Budget (balanced)
580	Miscellaneous Grants	\$205,098	\$366,479	\$366,479	\$205,098	\$0	\$0	\$205,098	\$0	\$0	\$205,098	\$0	\$0	\$205,098	\$0	\$0	\$205,098	Misc grants are budgeted as received
State Aid																		
510	Adult Education	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	Grants are initially budgeted using last year's
532	GNETS	\$189,449	\$2,789,551	\$2,855,201	\$123,799	\$2,739,354	\$2,739,354	\$123,799	\$3,102,146	\$3,102,146	\$123,799	\$3,102,146	\$3,102,146	\$123,799	\$3,102,146	\$3,102,146	\$123,799	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$316,148	\$316,148	\$0	\$301,148	\$301,148	\$0	\$301,148	\$301,148	\$0	\$301,148	\$301,148	\$0	\$301,148	\$301,148	\$0	Continue FY2025 Budget (balanced)
TOTAL OF SPECIAL REVENUE FUNDS		\$43,068,603	\$140,173,004	\$150,708,707	\$32,532,900	\$150,804,516	\$157,493,415	\$25,844,001	\$151,170,308	\$151,170,308	\$25,844,001	\$151,170,308	\$151,170,308	\$25,844,001	\$151,170,308	\$151,170,308	\$25,844,001	
DEBT SERVICE FUND																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>Debt Payoff Comment</u> School District Bonded Debt was paid off FY2007
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	Continue FY2025 Budget (balanced)
692	Self Insurance	\$5,813,451	\$7,500,000	\$7,500,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	Continue FY2025 Budget (balanced)
693	FNS Catered Food Services	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	Continue FY2025 Budget (balanced)
TOTAL OF INTERNAL SERVICE FUNDS		\$6,032,307	\$7,950,000	\$7,950,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	\$12,550,000	\$12,550,000	\$6,032,307	
CAPITAL PROJECTS FUNDS																		
SPLOST and District-Wide		\$159,867,413	\$220,251,025	\$187,285,677	\$192,832,761	\$163,136,100	\$205,496,148	\$150,472,713	\$176,129,336	\$184,902,011	\$141,700,038	\$184,991,708	\$167,495,334	\$159,196,412	\$193,386,053	\$177,033,844	\$175,548,621	
TOTAL OF CAPITAL PROJECT FUNDS		\$159,867,413	\$220,251,025	\$187,285,677	\$192,832,761	\$163,136,100	\$205,496,148	\$150,472,713	\$176,129,336	\$184,902,011	\$141,700,038	\$184,991,708	\$167,495,334	\$159,196,412	\$193,386,053	\$177,033,844	\$175,548,621	
TOTAL OF OTHER FUNDS		\$208,968,323	\$368,374,029	\$345,944,384	\$231,397,968	\$326,490,616	\$375,539,563	\$182,349,021	\$339,849,644	\$348,622,319	\$173,576,346	\$348,712,016	\$331,215,642	\$191,072,720	\$357,106,361	\$340,754,152	\$207,424,929	

Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district.
Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013), SPLOST 4 (2014-2018), SPLOST 5 (2019-2023), SPLOST 6 (2024-2028).
SPLOST 5 was approved on March 21, 2017 for another five year plan starting from January 1, 2019, ends on December 31, 2023.
SPLOST 6 was approved on November 2, 2021 for another five year plan starting from January 1, 2024, ends on December 31, 2028. Its five-year revenue forecast is provided in Capital Projects Funds document

EXECUTIVE SUMMARY
 COBB COUNTY SCHOOL DISTRICT
 SPLOST 6 REVENUE FORECAST

COBB COUNTY SCHOOL DISTRICT
 SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES

	2024	2025	2026	2027	2028	2029
Jan		14,901,012	15,424,158	15,975,248	16,556,040	17,168,410
Feb	13,457,770	13,930,247	14,427,961	14,952,500	15,505,559	
March	12,724,621	13,171,358	13,641,958	14,137,922	14,660,851	
April	13,240,216	13,705,054	14,194,723	14,710,782	15,254,900	
May	13,757,458	14,240,456	14,749,253	15,285,474	15,850,848	
June	14,144,228	14,640,805	15,163,906	15,715,202	16,296,471	
July	14,336,872	14,840,212	15,370,439	15,929,243	16,518,429	
Aug	14,331,622	14,834,777	15,364,810	15,923,409	16,512,379	
Sept	14,543,879	15,054,487	15,592,369	16,159,241	16,756,934	
Oct	13,710,235	14,191,575	14,698,626	15,233,005	15,796,439	
Nov	14,087,116	14,581,687	15,102,677	15,651,746	16,230,668	
Dec	13,398,110	13,868,492	14,363,998	14,886,215	15,436,821	
Yr. Total	151,732,127	171,960,162	178,094,878	184,559,987	191,376,339	17,168,410
						894,891,903



GENERAL FUND

GENERAL FUND BUDGET

THE GENERAL FUND is used to account for all transactions related to the district's operations except those required to be accounted for in other funds. Major revenue sources included local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the district except those expenditures for programs funded by Federal, State and Local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction.



**GENERAL FUND BUDGET
REVENUE AND APPROPRIATIONS (FUNCTION)
EIGHT YEAR COMPARISON**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$224,166,780	\$350,758,112	\$381,278,568	\$392,341,423	\$376,474,480	\$318,893,237	\$305,565,699	\$274,042,303
Revenue:								
Local	\$622,871,785	\$659,429,266	\$739,474,129	\$793,041,808	\$873,238,427	\$932,939,324	\$996,279,922	\$1,064,371,065
State	\$559,064,448	\$583,802,093	\$613,549,392	\$658,149,075	\$718,100,246	\$715,100,246	\$712,100,246	\$709,100,246
Federal	\$5,287,232	\$7,988,200	\$20,565,899	\$9,513,732	\$11,639,797	\$7,132,353	\$7,132,353	\$7,132,353
Transfers/Other	\$361,898	\$285,355	\$818,859	\$722,797	\$779,410	\$0	\$0	\$0
Total Revenue	\$1,187,585,363	\$1,251,504,915	\$1,374,408,279	\$1,461,427,412	\$1,603,757,880	\$1,655,171,923	\$1,715,512,521	\$1,780,603,664
Total Revenue & Fund Balance	\$1,411,752,143	\$1,602,263,027	\$1,755,686,847	\$1,853,768,835	\$1,980,232,360	\$1,974,065,160	\$2,021,078,220	\$2,054,645,967
Appropriations								
Instruction	\$735,123,184	\$870,890,447	\$959,625,027	\$1,097,947,527	\$1,190,859,820	\$1,668,499,461	\$1,747,035,917	\$1,833,318,206
Pupil Support Services	\$32,853,604	\$32,405,030	\$35,721,127	\$40,266,239	\$44,176,567	\$0	\$0	\$0
Improvement of Instr Svcs	\$22,509,888	\$23,401,583	\$27,548,348	\$34,999,596	\$39,211,128	\$0	\$0	\$0
Educational Media Services	\$17,178,577	\$18,240,596	\$20,480,302	\$24,629,566	\$26,055,293	\$0	\$0	\$0
Instructional Staff Training	\$25,000	\$6,451	\$0	\$71,000	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$12,300,716	\$15,087,043	\$15,944,360	\$19,085,688	\$16,827,181	\$0	\$0	\$0
School Administration	\$76,708,541	\$81,059,160	\$90,938,562	\$101,721,880	\$105,385,493	\$0	\$0	\$0
Support Services-Business	\$9,106,030	\$9,044,824	\$10,095,494	\$14,451,773	\$12,801,750	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$76,366,351	\$81,251,001	\$86,350,476	\$107,967,930	\$103,056,357	\$0	\$0	\$0
Student Transportation	\$48,533,506	\$54,082,877	\$64,483,824	\$83,666,156	\$75,785,461	\$0	\$0	\$0
Support Services - Central	\$19,497,511	\$20,381,771	\$23,670,458	\$42,799,949	\$44,535,264	\$0	\$0	\$0
Other Support Services	\$480,580	\$407,250	\$646,436	\$776,200	\$684,799	\$0	\$0	\$0
School Nutrition Program	\$477,063	\$411,488	\$454,322	\$1,340,000	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$97,819	\$101,733	\$404,894	\$566,758	\$680,675	\$0	\$0	\$0
Facility Acqu & Construct Svc	\$1,808,730	\$6,268,320	\$0	\$35,000	\$0	\$0	\$0	\$0
Transfers	\$8,325,132	\$6,235,151	\$27,623,780	\$1,441,335	\$1,279,335	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,061,392,233	\$1,219,274,725	\$1,363,987,410	\$1,571,766,597	\$1,661,339,123	\$1,668,499,461	\$1,747,035,917	\$1,833,318,206
Ending Fund Balance June 30 (Estimated)	\$350,359,910	\$382,988,303	\$391,699,437	\$282,002,238	\$318,893,237	\$305,565,699	\$274,042,303	\$221,327,761
Total Expenditures & Fund Balance	\$1,411,752,143	\$1,602,263,027	\$1,755,686,847	\$1,853,768,835	\$1,980,232,360	\$1,974,065,160	\$2,021,078,220	\$2,054,645,967

Note A: The expenditure forecasts of FY2026, FY2027, FY2028 have not yet been broken down by function code; therefore is presented as a total amount.

Note B: The ending fund balance and the beginning fund balance can differ due to general auditor adjustments.

**GENERAL FUND BUDGET
REVENUE AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

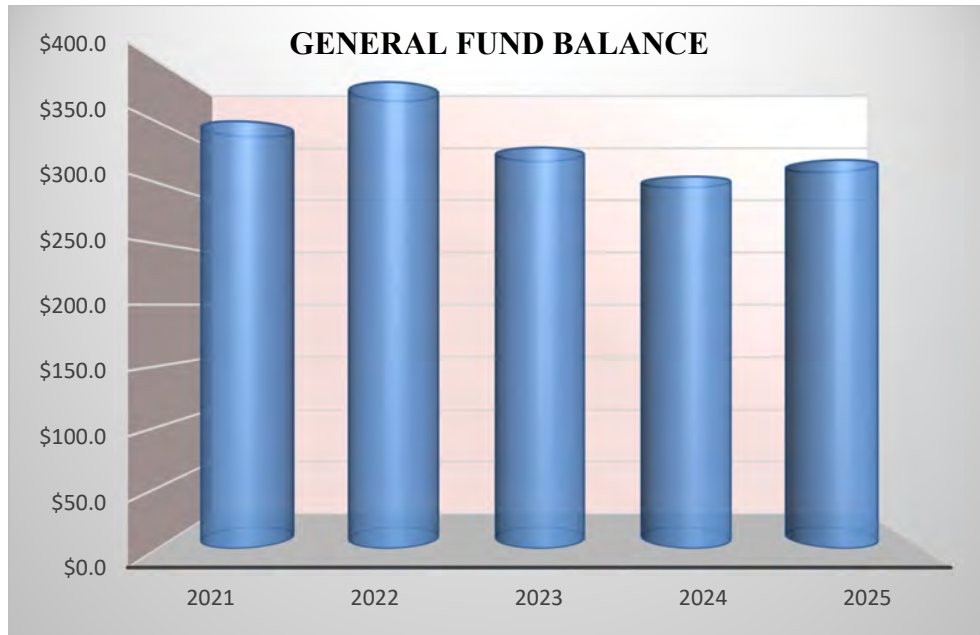
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$224,166,780	\$350,359,910	\$381,278,568	\$392,341,423	\$376,474,480	\$318,893,237	\$305,565,699	\$274,042,303
Revenue:								
Local	\$622,871,785	\$659,429,266	\$739,474,129	\$793,041,808	\$873,238,427	\$932,939,324	\$996,279,922	\$1,064,371,065
State	\$559,064,448	\$583,802,093	\$613,549,392	\$658,149,075	\$718,100,246	\$715,100,246	\$712,100,246	\$709,100,246
Federal	\$5,287,232	\$7,988,200	\$20,565,899	\$9,513,732	\$11,639,797	\$7,132,353	\$7,132,353	\$7,132,353
Transfers/Other	\$361,898	\$285,355	\$818,859	\$722,797	\$779,410	\$0	\$0	\$0
Total Revenue	\$1,187,585,363	\$1,251,504,915	\$1,374,408,279	\$1,461,427,412	\$1,603,757,880	\$1,655,171,923	\$1,715,512,521	\$1,780,603,664
Total Revenue & Fund Balance	\$1,411,752,143	\$1,601,864,825	\$1,755,686,847	\$1,853,768,835	\$1,980,232,360	\$1,974,065,160	\$2,021,078,220	\$2,054,645,967
Appropriations								
51 Salaries	\$690,418,268	\$802,659,810	\$869,174,194	\$990,289,710	\$1,052,455,065	\$1,153,089,639	\$1,225,626,095	\$1,309,908,384
52 Employee Benefits	\$288,274,948	\$323,046,040	\$377,629,876	\$456,943,836	\$504,409,822	\$515,409,822	\$521,409,822	\$523,409,822
53 Contract Services	\$9,628,407	\$11,912,649	\$13,655,209	\$6,396,725	\$7,278,872	\$0	\$0	\$0
54 Repair and Rental w Water	\$11,370,201	\$14,140,770	\$14,987,567	\$9,456,663	\$11,466,103	\$0	\$0	\$0
55 Other Purchases w Telephone	\$9,642,461	\$9,514,598	\$11,315,475	\$12,510,405	\$12,943,614	\$0	\$0	\$0
56 Supplies and Equipments w Utilities	\$36,504,539	\$40,463,686	\$44,598,808	\$54,238,244	\$60,918,258	\$0	\$0	\$0
58 Dues and Other Fees	\$1,867,868	\$2,247,699	\$1,856,642	\$2,768,960	\$3,266,960	\$0	\$0	\$0
59 Transfers	\$8,332,132	\$6,235,151	\$27,623,780	\$1,279,335	\$1,279,335	\$0	\$0	\$0
66 Fixed Assets Equipt	\$3,983,636	\$7,594,906	\$714,060	\$783,140	\$1,358,262	\$0	\$0	\$0
67 Fixed Assets CIP w Bldgs/Land	\$433,367	\$437,295	\$2,431,800	\$50,500	\$5,962,832	\$0	\$0	\$0
68 Other	\$936,406	\$1,022,121	\$0	\$1,317,866	\$0	\$0	\$0	\$0
Total Appropriations	\$1,061,392,233	\$1,219,274,725	\$1,363,987,411	\$1,536,035,384	\$1,661,339,123	\$1,668,499,461	\$1,747,035,917	\$1,833,318,206
Ending Fund Balance June 30 (Estimated)	\$350,359,910	\$382,590,100	\$391,699,436	\$317,733,451	\$318,893,237	\$305,565,699	\$274,042,303	\$221,327,761
Total Expenditures & Fund Balance	\$1,411,752,143	\$1,601,864,825	\$1,755,686,847	\$1,853,768,835	\$1,980,232,360	\$1,974,065,160	\$2,021,078,220	\$2,054,645,967

Note A: The Board of Education approved Fiscal Year 2025 Budget that includes the use of \$57.6 Million General Fund fund balance to help offset one-time cost and balance the budget

Note B: The expenditure forecasts of FY2026, FY2027, FY2028 are projected to reflect a salary step increase each year.

**GENERAL FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



THE GENERAL FUND is used to account for all transactions related to the district’s operations except those required to be accounted for in other funds. Major revenue sources included local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the district except those expenditures for programs funded by Federal, State and Local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction.

**GENERAL FUND BUDGET
FISCAL YEAR 2025 REVENUE EXPLANATIONS AND PROJECTIONS**

LOCAL REVENUE

During the development of the budget, the historical trend of each local revenue item is reviewed. State agencies are contacted during the budget process and the local revenue budget is modified if the agency predictions vary from the historical trend. In FY2025, local revenue contributes approximately **54.50%** of the Cobb County School System’s General Fund revenue. The local revenues consist of the following categories:

Property Taxes - The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The County Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year. The millage rate is the determining factor in the calculation of taxes (a mill is 1/10 of 1 cent). The State authorities set the millage rate for State taxes, the County Board of Commissioners sets the millage rate for County taxes and the County Board of Education sets the millage rate for County school taxes. The various authorities establish the millage rate by dividing revenue needed by the 40% net assessment. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 1.6% fee of collections received to the Tax Commissioner for collection of the school taxes.

Property tax bills are mailed on, or about, August 15 each year to the owner on record as of January 1 and payment is due upon receipt. Delinquent taxes are subject to a 5% penalty plus 1% interest per month or any portion thereof, figured on the principal plus the 5% penalty. Fi.Fa tax lien (when a tax liability has gone unpaid and reaches the lien stage), recording fees (\$23.00 on taxes less than \$100 and \$33.00 on taxes \$100 and over) and any administrative levy fees incurred will be charged. The Tax Commissioner collects city taxes for Acworth and Kennesaw. Marietta, Smyrna, Powder Springs and Austell collect their own city taxes. Contact the city Tax Department for information in these four cities.

Property Tax Revenue Trends – Property tax revenue is generated by applying a millage rate to the assessed value in Cobb County each year. Growth in the assessed value of property in Cobb County each year yields additional revenue for the School District. Assessed property growth since FY2013 is below:

Fiscal Year	Property Digest Growth
FY2025	7.56%
FY2024	12.25%
FY2023	11.55%
FY2022	5.73%
FY2021	4.85%
FY2020	5.44%
FY2019	8.21%
FY2018	6.48%
FY2017	6.00%
FY2016	3.22%
FY2015	4.29%
FY2014	(1.28%)
FY2013	(2.42%)

GENERAL FUND BUDGET
FISCAL YEAR 2025 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Taxes levied on real and personal property are based on values assessed as of January 1. The Board approved a millage levy of **18.70** mills, a homeowner would pay \$18.70 per \$1,000 on 40% of the assessed value. Taxes not paid in sixty (60) days become delinquent taxes and penalties and interest are assessed.

How your School Taxes are calculated

The following is an example of how FY2025 Cobb County School Taxes are calculated for a \$400,000 home:

<u>M & O Millage</u>	<u>Item</u>
\$400,000	House assessed at Fair Market Value
<u>X .40</u>	40% Assessment Rate
\$160,000	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$150,000	Tax Base for Property Tax
<u>X .0187</u>	Millage Rate 18.70
\$ 2,805	M & O School Taxes
	<i>Note: Median Home Value in Cobb County \$400,000, per community survey</i>

Property Tax Exemptions -A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. In Cobb County, the Tax Commissioner’s office processes the exemption applications. Following are some major exemptions:

Cobb County Basic Homestead - These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories.

Cobb County School Tax (Age 62) - Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

State Senior Age 65 - Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the state tax categories up to 10 contiguous acres immediately surrounding the residence.

State Senior Age 65 \$4,000 (\$10,000 Income Limit) - Homeowners who are 65 years of age on or before January 1 and whose annual NET income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income) are entitled to a \$4,000 exemption in the state, county bond and fire district tax categories.

Cobb County \$22,000 Disability - Homeowners who are disabled on or before January 1, and whose annual NET income (including income of the spouse, but not including income received as a result of the disability, e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year are entitled to a \$22,000 exemption in all tax categories except the state.

GENERAL FUND BUDGET
FISCAL YEAR 2025 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

State Veteran's Disability - Homeowners who are disabled veterans as defined in O.C.G.A. 48-5-48 are entitled to an exemption in all tax categories.

State Surviving Spouse – A homeowner who is the un-remarried surviving spouse of a member of the U.S. armed forces killed in any war or conflict as defined in O.C.G.A. 48-5-52.1 and receiving spousal benefits from the U. S. Department of Veteran's Affairs is entitled to an exemption in all tax categories.

State Surviving Spouse of a Peace Officer or firefighter killed in the Line of Duty – The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty is entitled to an exemption for the full value of the homestead.

Real Estate Transfers - A tax imposed on the transfer of real estate located within Cobb County. The tax is \$1.00 on the first \$1,000 or less of the purchase price or value of the property, and \$.10 of each additional \$100 or fraction thereof. Transfers with a purchase price of less than \$100 are not taxable. This tax has a direct relationship of property being bought in the county.

Title Ad Valorem Tax (TAVT) – According to House Bill 386, new TAVT is introduced. Motor vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from Georgia sales and use tax and annual ad valorem tax, also known as “the birthday tax.” These motor vehicles are instead subject to a one-time State and Local TAVT Fee, as provided by O.C.G.A. 48-5C-1.

Intangible Recording Tax - Holders of “long term” notes secured by real estate pay the Georgia intangible recording tax to the Tax Commissioner. The rate is \$1.50 per \$500 or fraction thereof of the principal amount of the loan. The maximum amount of recording tax on any single note is \$25,000.

Alcoholic Beverages - Tax collected on all alcoholic beverages sold in Cobb County.

Liquor by the Drink - Tax collected on all liquor by the drink sold in Cobb County.

Tuition and Fees - Charged to non-employees enrolled in District professional learning classes.

Interest Income - Interest income are funds collected as interest on all school investments and the interest charged to delinquent taxes.

Other Local Revenue - These funds include revenue from Cell Tower contracts, sale of school assets, revenue from District property leasing or school facility rental, reimbursement revenue from students for school property damages, school gate receipts of sports half time exhibition, and other miscellaneous revenue (examples include copies, ID badges, transcripts, etc.).



GENERAL FUND BUDGET
FISCAL YEAR 2025 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

STATE REVENUE

State revenue is earned via a formula entitled the Quality Basic Education (QBE) Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2025, the State contributes approximately **44.78%** of the Cobb County School System’s revenue.

QBE Funding Formula Summary

1. **Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. Cobb County reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in the following programs or situations may not be counted for the portion of the day that they are in them:

- Study Hall
- Students on Minimum Day Schedule
- Non-credit Courses

EXAMPLE: A student taking the following in school is counted as 5/6 FTE instead of 1 FTE:

<u>Item</u>	<u># Items</u>	<u>FTE</u>
Math	1	1
English	1	1
Social Studies	1	1
Science	1	1
Study Hall	1	0
Literature	$\frac{1}{6}$	$\frac{1}{6}$
Total	6	5

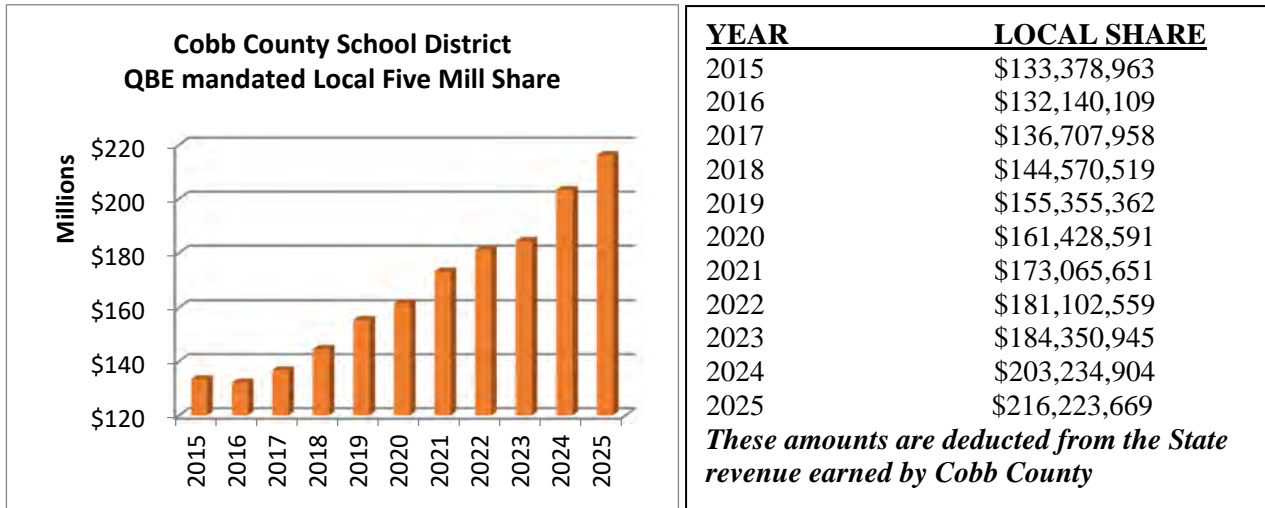
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2025 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6901	Remedial	1.3698
Kindergarten EIP	2.0951	Alternative	1.5026
Grades 1-3	1.3029	Special Ed Cat I	2.4763
Grades 1-3 EIP	1.8388	Special Ed Cat II	2.9213
Grades 4-5	1.0417	Special Ed Cat III	3.7151
Grades 4-5 EIP	1.8340	Special Ed Cat IV	6.0106
Grades 6-8	1.1439	Special Ed Cat V	2.5307
Grades 9-12	1.0000	Gifted	1.7340
CTAE 9-12	1.1762	ESOL Program	2.6313

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

GENERAL FUND BUDGET
FISCAL YEAR 2025 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

4. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share Amount. Cobb County's Local Share contribution in FY2025 is \$216.2 million.



5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2025 is \$3,191.67 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share



**GENERAL FUND BUDGET
FISCAL YEAR 2025 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)**

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2025, projected federal revenue is approximately **0.72%** of the Cobb County School System's revenue. The following is a listing of the various Federal Revenue sources:

Indirect Cost Revenue – Reimbursement allowed under selected federal grant programs to help compensate the School District for administrative costs and overhead costs that support the grant.

ROTC Revenue – The Federal Government pays half of the cost of ROTC instructors.

MedACE Revenue – The Administrative Claiming 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.

Medicaid Reimbursement – This program reimburses the District for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the District an opportunity to obtain funding which would otherwise be unavailable to the District, thereby strengthening the District's ability to deliver high quality education to the student.



MAJOR CATEGORIES OF GENERAL FUND BUDGET

Major General Fund Revenue Balancing Items

Revenue Type	FY2025 Original Budget	Comments:
LOCAL REVENUE	\$874,017,837	
Property Tax Revenue	\$785,619,822	7.56% Projected Digest increase; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$53,127,671	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$2,072,217	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$4,984,897	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer Revenue	\$3,642,158	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage Revenue	\$2,093,390	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$1,236,139	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$563,262	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$17,529,445	Reflects an analysis of interest rates applied to average monthly balances
Local Revenue – Cell Tower	\$858,484	Budget based on cell tower agreements
Local Revenue – Other	\$1,467,942	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$309,410	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$470,000	Budget based on projected actual
STATE REVENUE	\$718,100,246	
State QBE Revenue	\$705,043,420	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$13,056,826	Revenue received from miscellaneous State Grants

MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

Major General Fund Revenue Balancing Items

FEDERAL REVENUE	\$11,639,797	
Indirect Cost Revenue	\$5,726,019	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,199,180	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$2,575,441	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$2,139,157	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
TOTAL REVENUE	\$1,603,757,880	

Major General Fund Expenditure Balancing Items

Expenditure Type	FY2025 Original Budget	Comments:
FY2024 Original Budget	\$1,536,035,384	Original Budget for FY2024
FY2025 Expenditure Changes:		
FY2024 General Fund Expenditure Budget Adjustments	\$35,731,213	Purchase of School Buses with State Bus Funds \$760,770; K-12 Retention Bonus Provided by Governor Kemp \$15,284,685; and Encumbrances \$19,685,758.
FY2024 One-Time Expenditures	(\$35,731,213)	Purchase of School Buses with State Bus Funds (\$760,770); K-12 Retention Bonus Provided by Governor Kemp (\$15,284,685); and Encumbrances (\$19,685,758).

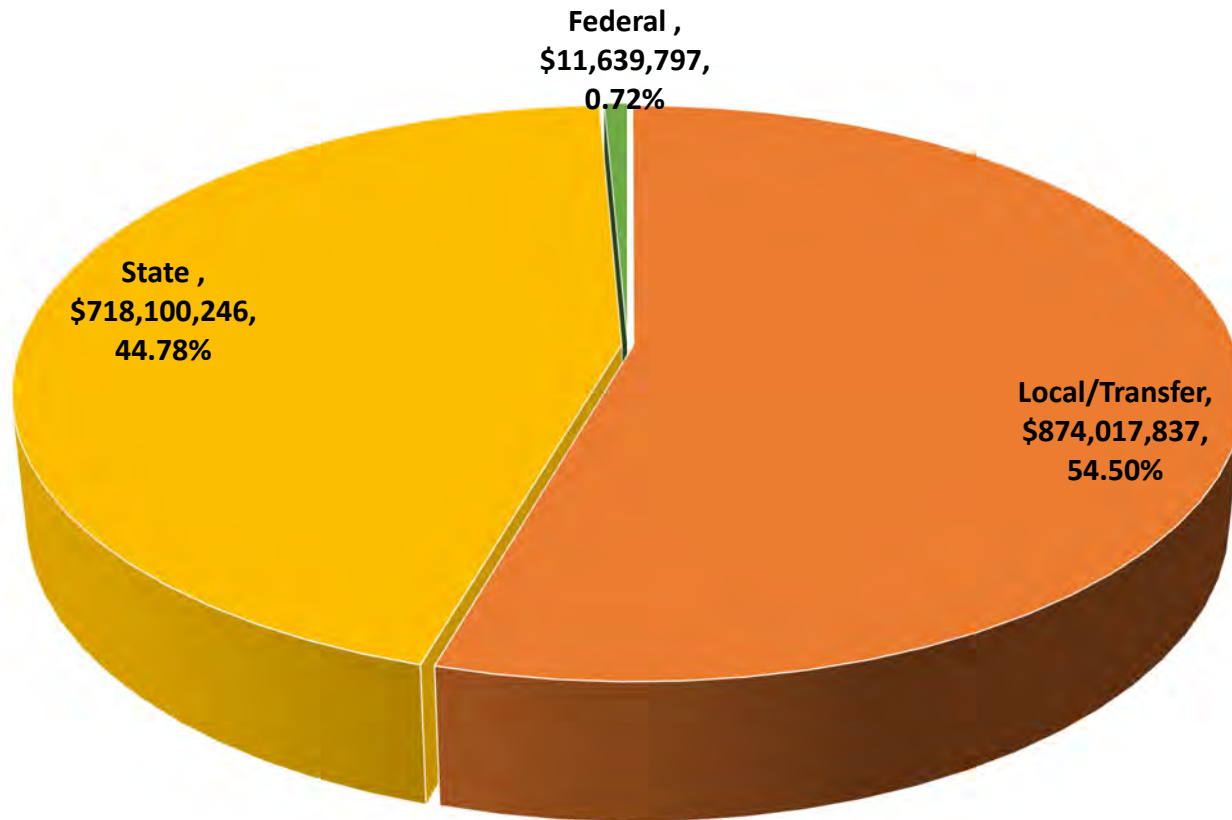
MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

Major General Fund Expenditure Balancing Items

Salary/Benefit Changes	\$54,193,338	\$16,558,021 Full Salary Step for All Eligible Employees; \$30,154,080 Increase in Health Insurance; \$7,481,237 TRS Increase.
Salary/Position Adjustments	\$2,767,441	\$2,575,441 for 17 Special Ed Instructional positions. \$192,000 Increase Custodial Positions for Additional Square Footage.
Miscellaneous Expenditure Adjustments	\$13,623,640	Miscellaneous Expenditure Adjustments: \$545,375 Adjustments for Budget Programs for Cell Towers, Medicaid and Grants. \$4,995,000 School Security Grant; \$839,612 Utilities; \$1,000,000 Maintenance Supplies; \$2,500,000 Summer Learning Program; \$2,013,800 PRISM Program; \$1,729,853 Other Expenditure Adjustments.
Salary Raise	\$54,719,320	Raise for all Non-Temp Employees of 4.4%
TOTAL EXPENDITURES	\$1,661,339,123	

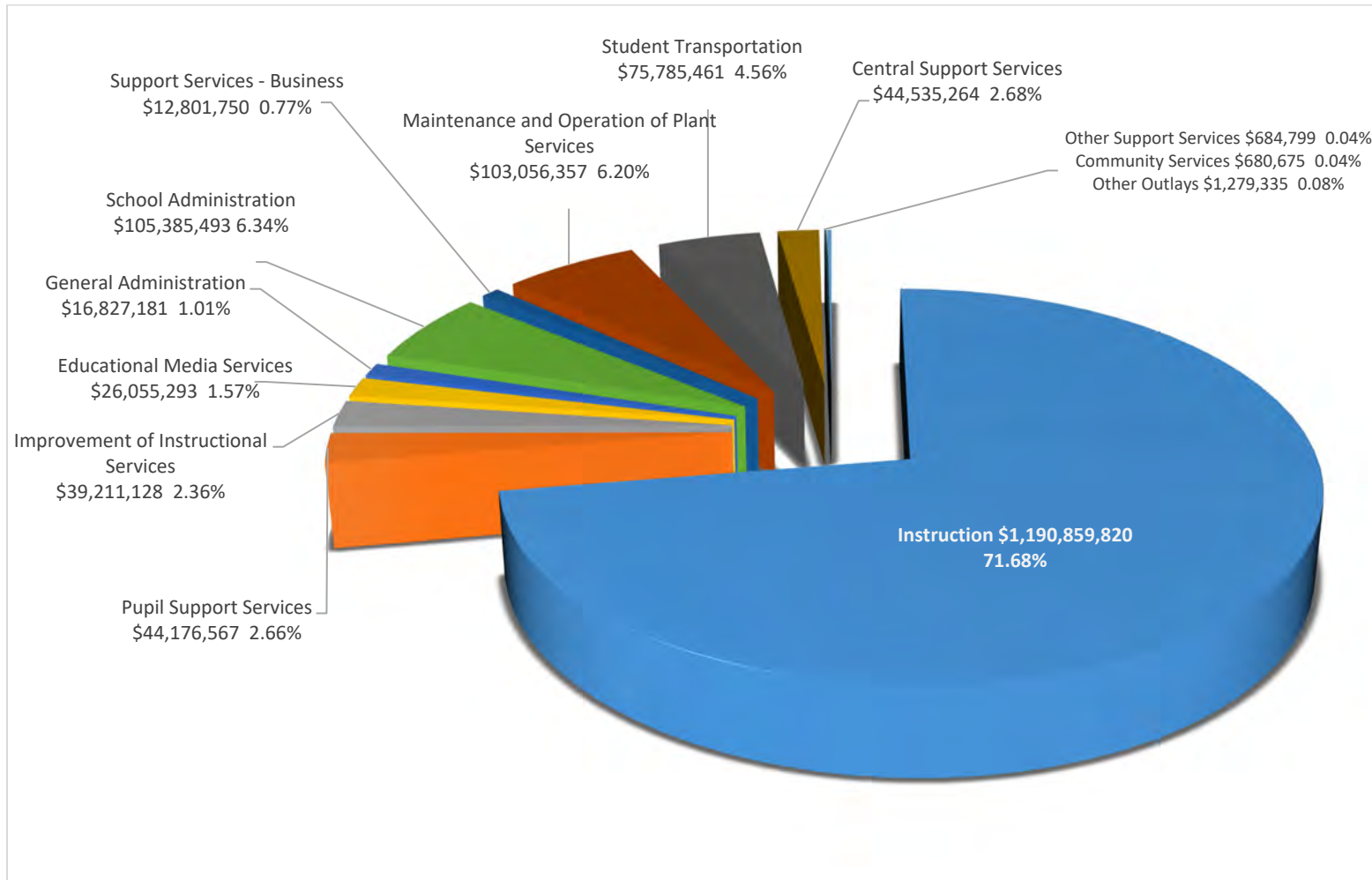
BUDGET SUMMARY	FY2025 BUDGET
Budgeted Revenue	\$1,603,757,880
Budgeted Recurring Expenditures	\$(1,661,339,123)
Utilize Funds Reserved from Prior Year	\$57,581,243
Total Balanced Budget	\$0

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2025 GENERAL FUND REVENUE**



TOTAL GENERAL FUND REVENUES \$1,603,757,880

COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2025 GENERAL FUND EXPENDITURES



TOTAL GENERAL FUND EXPENDITURES \$1,661,339,123

**GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION**

Long-Term Bond Debt

As of January 31, 2007, the Cobb County School District is free from all long-term debt. The Board voted to eliminate the debt service millage rate of 0.90 mills as part of the FY2008 budget. The additional millage tax rate has not been needed while there has been no long-term debt.

Long-Term Obligation

Accrued Vacation Pay

The Cobb County School District employees who work an annual employment year are eligible to earn vacation leave. An employee’s vacation leave accrual rate is determined by a combination of his/her years of employment in both education and the District.

An employee may accumulate up to four (4) times the amount of vacation leave he/she earns annually. An employee who resigns, retires, or changes from annual employment to less-than-annual employment status will be reimbursed for accumulated vacation leave at the rate of the annual salary for each day of vacation accumulated up to the maximum described above (District [Policy GARK-R](#) Vacations). Accrued vacation pay is generally liquidated by the General Fund.

Fiscal year 2024 **long-term obligations** are as follows:

	Balance 6/30/2023	Increase	Decrease	Balance 6/30/2024	Amounts Due Within One Year
Accrued					
Vacation Pay	16,947,000	14,052,000	12,902,000	18,097,000	13,777,000
Net OPEB Liab	611,297,000	118,120,000	46,915,000	682,502,000	-
Net Pension Liab	1,850,336,000	384,412,000	513,736,000	1,721,012,000	-
Total LT Debt	\$2,478,580,000	\$516,584,000	\$573,553,000	\$2,421,611,000	\$13,777,000

Accrued vacation pay, pension, and OPEB obligations are largely liquidated by the General Fund.



**GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION (Continued)**

Other Post Employment Benefits (OPEB)

Plan Description

The District participates in the State of Georgia School Employees Postemployment Benefit Fund (the School OPEB Fund) which is another postemployment benefit (OPEB) plan administered by the State of Georgia Department of Community Health (DCH). Certified teachers and non-certified employees of the District as defined in §20-2-875 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided OPEB through the School OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund of the State of Georgia and administered by a Board of Community Health (DCH Board). Title 20 of the *O.C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the DCH Board. The School OPEB Fund is included in the State of Georgia Annual Comprehensive Financial Report which is publicly available and can be obtained at <https://sao.georgia.gov/comprehensive-annual-financialreports>.

Benefits

The School OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for public school teachers, including librarians, other certified employees of public schools, regional educational service agencies, and non-certified public school employees. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The School OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the School OPEB Fund is permitted.

Contributions

As established by the Board of Community Health, the School OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions required and made to the School OPEB Fund from the District were \$25,625,895 for the year ended June 30, 2024. Active employees are not required to contribute to the School OPEB Fund.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the District reported a liability of \$682,501,423 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2022. An expected total OPEB liability as of June 30, 2023 was determined using standard roll-forward techniques. The District's proportion of the net OPEB liability was actuarially determined based on employer contributions to the School

**GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION (Continued)**

OPEB Fund during the fiscal year ended June 30, 2023. At June 30, 2023, the District's proportion was 6.230948%, which was an increase of 0.058214% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized OPEB revenue of \$19,641,520. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$19,893,787	(\$196,022,427)
Changes of Assumptions	123,997,091	(85,234,074)
Net difference between projected and actual earnings on OPEB plan investments	409,468	0
Changes in proportion and differences between District contributions and proportionate share of contributions	13,842,548	(10,507,604)
District contributions subsequent to the measurement date	25,625,895	0
Total	\$183,768,789	(\$291,764,105)



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS BUDGET

Special Revenue Funds are used to account for proceeds of specific revenues from federal, State and local sources that are legally restricted to expenditures for specified purposes. These funds also account for the receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance the specific activities.



**SPECIAL REVENUE FUND BUDGET
REVENUE AND APPROPRIATIONS (FUNCTION)
EIGHT YEAR COMPARISON**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$17,118,848	\$12,724,402	\$38,424,786	\$43,068,604	\$42,012,109	\$35,323,210	\$35,323,210	\$35,323,210
Revenue:								
Local	\$5,931,684	\$16,878,166	\$40,451,070	\$37,865,177	\$41,742,041	\$41,742,041	\$41,742,041	\$41,742,041
State	\$5,646,276	\$7,565,838	\$5,063,113	\$4,907,535	\$4,533,542	\$4,533,542	\$4,533,542	\$4,533,542
Federal	\$203,095,506	\$198,600,694	\$173,149,070	\$121,618,539	\$104,249,598	\$104,249,598	\$104,249,598	\$104,249,598
Transfers/Other	\$7,292,091	\$2,027,155	\$2,083,086	\$279,335	\$279,335	\$279,335	\$279,335	\$279,335
Total Revenue	\$221,965,557	\$225,071,852	\$220,746,339	\$164,670,586	\$150,804,516	\$150,804,516	\$150,804,516	\$150,804,516
Total Revenue & Fund Balance	\$239,084,405	\$237,796,254	\$259,171,125	\$207,739,190	\$192,816,625	\$186,127,726	\$186,127,726	\$186,127,726
Appropriations								
Instruction	\$133,332,793	\$83,004,928	\$94,483,346	\$50,863,235	\$31,207,143	\$31,207,143	\$31,207,143	\$31,207,143
Pupil Support Services	\$5,130,027	\$6,267,836	\$5,778,466	\$6,009,800	\$6,485,056	\$6,485,056	\$6,485,056	\$6,485,056
Improvement of Instr Svcs	\$8,756,254	\$12,289,381	\$9,537,273	\$9,540,590	\$17,948,376	\$17,948,376	\$17,948,376	\$17,948,376
Educational Media Services	\$215,571	\$219,421	\$0	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$10,005,378	\$11,005,602	\$12,182,770	\$13,478,375	\$11,709,960	\$11,709,960	\$11,709,960	\$11,709,960
Federal Grant Administration	\$820,325	\$877,720	\$878,462	\$1,329,486	\$1,348,631	\$1,348,631	\$1,348,631	\$1,348,631
General Administration	\$2,125,112	\$5,387,035	\$8,041,843	\$2,505,214	\$2,016,899	\$2,016,899	\$2,016,899	\$2,016,899
School Administration	\$1,173,538	\$1,554,754	\$138,097	\$161,134	\$23,245	\$23,245	\$23,245	\$23,245
Support Services-Business	\$86,225	\$276,955	\$139,340	\$6,269	\$27,597	\$27,597	\$27,597	\$27,597
Maint. & Oper of Plant Svcs	\$2,782,378	\$4,098,737	\$3,537,420	\$979,042	\$39,348	\$39,348	\$39,348	\$39,348
Student Transportation	\$3,060,159	\$4,161,992	\$2,493,235	\$2,333,547	\$2,065,551	\$2,065,551	\$2,065,551	\$2,065,551
Support Services - Central	\$7,595,375	\$691,229	\$368,830	\$1,076,539	\$193,279	\$193,279	\$193,279	\$193,279
Other Support Services	\$872,833	\$46,109	\$11,238	\$53,846	\$14,971	\$14,971	\$14,971	\$14,971
School Nutrition Program	\$45,156,431	\$59,985,662	\$68,151,794	\$72,152,907	\$74,158,564	\$67,469,665	\$67,469,665	\$67,469,665
Enterprise Operations	\$0	\$0	\$333,730	\$0	\$0	\$0	\$0	\$0
Community Services	\$4,104,722	\$7,580,171	\$9,611,677	\$12,099,525	\$10,247,047	\$10,247,047	\$10,247,047	\$10,247,047
Capital Outlay	\$0	\$1,923,937	\$415,000	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,142,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$226,360,003	\$199,371,469	\$216,102,521	\$172,597,257	\$157,493,415	\$150,804,516	\$150,804,516	\$150,804,516
Ending Fund Balance June 30 (Estimated)	\$12,724,402	\$38,424,786	\$43,068,604	\$35,141,933	\$35,323,210	\$35,323,210	\$35,323,210	\$35,323,210
Total Expenditures & Fund Balance	\$239,084,405	\$237,796,254	\$259,171,125	\$207,739,190	\$192,816,625	\$186,127,726	\$186,127,726	\$186,127,726

Note: The grant fund budget of FY2026, FY2027, FY2028 are projected with FY2025 amounts.

**SPECIAL REVENUE FUND BUDGET
REVENUE AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

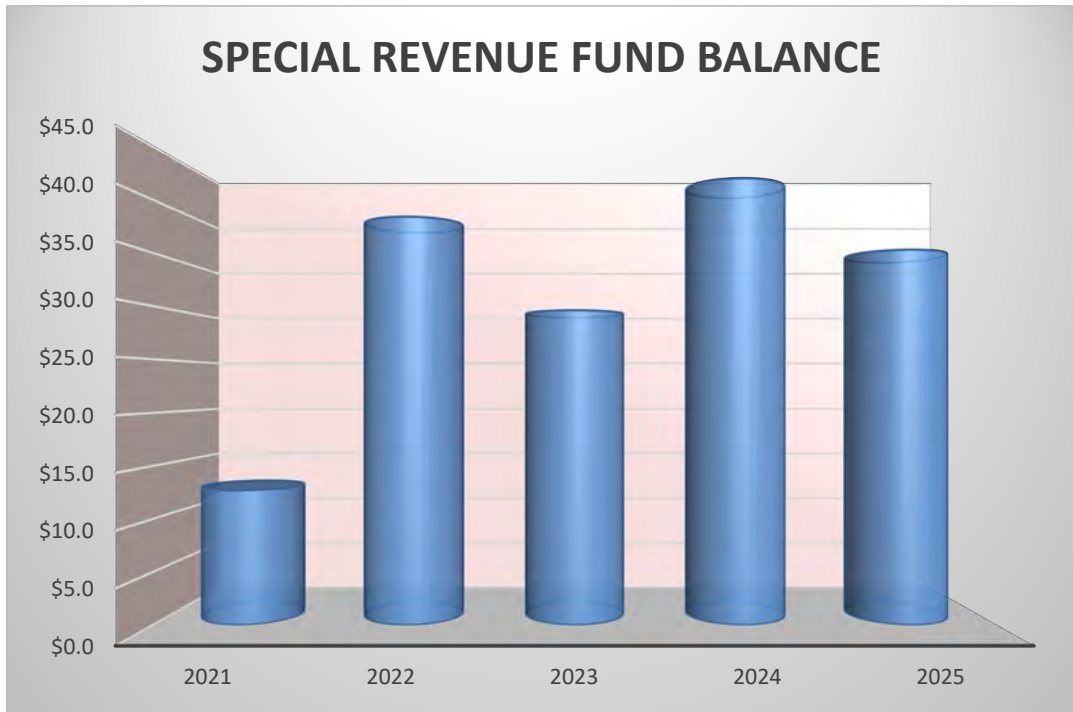
Description	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2024 Approved Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Beginning Fund Balance July 1 (Estimated)	\$26,654,023	\$17,118,848	\$12,724,402	\$38,424,786	\$43,068,604	\$36,379,705	\$36,379,705	\$36,379,705
Revenue:								
Local	\$28,112,115	\$5,931,684	\$16,878,166	\$35,924,062	\$41,742,041	\$41,742,041	\$41,742,041	\$41,742,041
State	\$6,482,269	\$5,646,276	\$7,565,838	\$5,173,111	\$4,533,542	\$4,533,542	\$4,533,542	\$4,533,542
Federal	\$76,692,493	\$203,095,506	\$198,600,694	\$194,894,055	\$104,249,598	\$104,249,598	\$104,249,598	\$104,249,598
Transfers/Other	\$1,615,122	\$7,292,091	\$2,027,155	\$2,069,429	\$279,335	\$279,335	\$279,335	\$279,335
Total Revenue	\$112,901,999	\$221,965,557	\$225,071,852	\$238,060,657	\$150,804,516	\$150,804,516	\$150,804,516	\$150,804,516
Total Revenue & Fund Balance	\$139,556,022	\$239,084,405	\$237,796,255	\$276,485,443	\$193,873,120	\$187,184,221	\$187,184,221	\$187,184,221
Appropriations								
51 Salaries	\$60,948,449	\$133,986,874	\$93,428,110	\$90,389,527	\$61,277,127	\$59,437,398	\$60,210,084	\$60,992,815
52 Employee Benefits	\$25,859,839	\$50,117,575	\$30,161,754	\$34,067,920	\$29,380,952	\$28,498,845	\$28,869,330	\$29,244,631
53 Contract Services	\$1,762,131	\$2,061,967	\$5,145,205	\$13,510,980	\$1,749,954	\$1,675,632	\$1,675,632	\$1,675,632
54 Repair and Rental w Water	\$433,236	\$240,940	\$400,252	\$364,914	\$675,380	\$646,696	\$646,696	\$646,696
55 Other Purchases w Telephone	\$3,502,260	\$4,398,288	\$4,068,523	\$5,425,989	\$4,905,261	\$4,696,930	\$4,696,930	\$4,696,930
56 Supplies and Equipments w Utilities	\$23,660,921	\$30,979,270	\$38,999,111	\$49,908,191	\$50,590,420	\$47,313,293	\$46,170,122	\$45,012,090
58 Dues and Other Fees	\$5,062,258	\$2,631,519	\$5,164,831	\$20,224,022	\$6,873,834	\$6,581,896	\$6,581,896	\$6,581,896
59 Transfers	\$122,881	\$1,142,881	\$0	\$415,000	\$470,000	\$450,039	\$450,039	\$450,039
66 Fixed Assets Equipt	\$219,254	\$406,659	\$21,044,939	\$19,182,491	\$1,143,000	\$1,094,456	\$1,094,456	\$1,094,456
67 Fixed Assets CIP w Bldgs/Land	\$125,616	\$1,947	\$18,426	\$190,001	\$0	\$0	\$0	\$0
68 Other	\$740,330	\$392,083	\$940,318	\$13,145,205	\$427,487	\$409,331	\$409,331	\$409,331
Total Appropriations	\$122,437,174	\$226,360,003	\$199,371,469	\$246,824,240	\$157,493,415	\$150,804,516	\$150,804,516	\$150,804,516
Ending Fund Balance June 30 (Estimated)	\$17,118,848	\$12,724,402	\$38,424,786	\$29,661,203	\$36,379,705	\$36,379,705	\$36,379,705	\$36,379,705
Total Expenditures & Fund Balance	\$139,556,022	\$239,084,405	\$237,796,255	\$276,485,443	\$193,873,120	\$187,184,221	\$187,184,221	\$187,184,221

Note: FY2021 received Federal CARES Act relief fund \$110M, ARPA Fund \$6M for COVID-19. FY2022 received ARPA fund \$71M.

Note: The grant fund budget of FY2026, FY2027, FY2028 are projected to reflect salary step increase each year.

**SPECIAL REVENUE FUNDS
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



Special Revenue Funds are used to account for proceeds of specific revenues from federal, State and local sources that are legally restricted to expenditures for specified purposes. These funds also account for the receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance the specific activities.

**SPECIAL REVENUE FUNDS
SPECIAL REVENUE SOURCES AND FUND DESCRIPTIONS**

Special Revenue Funds (Special Fee Based Programs)

The Cobb County School District has multiple Special Revenue funds that depend on fees in order to fund and operate the program. Each year during the budget process, each of these programs is examined to anticipate program participation. Based on this examination, revenue is estimated. The scope of each program is then adjusted based on available resources.

Special Revenue Grants (Federal and State)

Special Revenue Grant revenue is projected based on previous year grant awards. Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.

SPECIAL PROGRAMS

FUND #	FUND NAME	FUND DESCRIPTION
549	Donations	Funds donated to the school system for specific purposes by individuals or corporations.
550	Venue Management	Venue Management (formerly Facility Use) program organizes the rental of school facilities during non-instructional hours, to provide the community with a place to hold activities at a nominal fee.
551	After School Program	The After School Program utilizes designated school facilities to provide supervision to children in elementary schools from school release time until 6:00 p.m. The revenues have been committed by the Board for use by local principals to benefit students and faculty subject to District policy.
552	Performing Arts Program	This program offers an opportunity for students in kindergarten through eighth grade to experience professional quality performances of music, drama & dance. It is funded by voluntary student contributions.
553	Tuition School Program	This fund provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels.
554	Public Safety	This program was funded by parking decals sold to students which were used to pay for campus police officers. This fund was discontinued in FY2024 and its activities are now accounted for in the General Fund.
556	Adult High School	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.
557	Art Career and Cultural Exploration	This fund provides local artists compensation for workshops held in the schools.
580	Miscellaneous Grants	This fund provides funding from a compilation of several State grants which are awarded for educational purposes.

**SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS (Continued)**

STATE AID

FUND #	FUND NAME	FUND DESCRIPTION
510	Adult Education	The grant provides funds via the Georgia Department of Technical and Adult Education which are used to educate adults. The program is a part of the national effort to ensure that all adults are literate and able to compete in the global economy.
532	GNETS	This program provides students identified as severely emotionally behavior disordered, or autistic, with appropriate education.
560	Pre-Kindergarten Lottery	This program is funded by the Georgia lottery. It coordinates and provides services to eligible four-year old children and their families for 180 instructional days.

FEDERAL AID

FUND #	FUND NAME	FUND DESCRIPTION
402	Title I	The program provides funding on specified remedial education for children in identified economically disadvantaged elementary and middle school attendance areas, to ensure that all children, particularly those who are most academically at-risk, meet challenging state academic standards.
404	IDEA	The grant provides direct and related support services for students with disabilities.
406	Vocational Education	The grant provides career training and opportunities to students.
414	Title II	The grant provides funds to advance teacher quality through professional learning, preparation, recruitment and retention as well as upgrading teachers' skills in science and mathematics areas.
432	Homeless Grant	The grant provides educational services for homeless children.
448	American Rescue Plan (ARP) Act	Provides education funding for Elementary and Secondary School Emergency Relief to help with response to COVID-19.
460	Title III	The program provides support to Limited English Proficiency (LEP) students, and their families, through language instructional programs
462	Title IV	Programs include 21 st Century Classroom, Success For All Students, the Mentoring Program, Safe & Drug Free and Reduce Alcohol Abuse.
475	E-RATE	A federal communications program to enhance access to advanced telecommunications and information services for public elementary and secondary schools.
478	USDA Fruit & Vegetables	This is a program during the school day to provide a nutritious snack that helps students stay focused on learning.
600	School Nutrition	The fund provides breakfast and lunch to students during the school day.

**SPECIAL REVENUE FUNDS
SUMMARY OF SPECIAL REVENUE
FUNDS FY2025 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
Beginning Fund Balance (Estimate)				
July 1, 2024	\$9,450,909	\$120,977	\$32,440,223	\$42,012,109
Revenue:				
Local	\$13,179,981	\$200,660	\$28,361,400	\$41,742,041
State	\$0	\$2,968,542	\$1,565,000	\$4,533,542
Federal	\$0	\$1,036,000	\$103,213,598	\$104,249,598
Transfers/Other	\$279,335	\$0	\$0	\$279,335
Total Revenue	<u>\$13,459,316</u>	<u>\$4,205,202</u>	<u>\$133,139,998</u>	<u>\$150,804,516</u>
Appropriations				
Instruction	\$3,037,956	\$2,882,257	\$25,286,930	\$31,207,143
Pupil Support Services	\$0	\$754,746	\$5,730,310	\$6,485,056
Improvement of Instr Svcs	\$141,874	\$526,297	\$17,280,205	\$17,948,376
Educational Media Services	\$7,748	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$11,709,960	\$11,709,960
Federal Grant Administration	\$0	\$0	\$1,348,631	\$1,348,631
General Administration	\$0	\$0	\$2,016,899	\$2,016,899
School Administration	\$23,245	\$0	\$0	\$23,245
Support Services-Business	\$0	\$0	\$27,597	\$27,597
Maint. & Oper of Plant Svcs	\$1,446	\$37,902	\$0	\$39,348
Student Transportation	\$0	\$4,000	\$2,061,551	\$2,065,551
Support Services - Central	\$0	\$0	\$193,279	\$193,279
Other Support Services	\$0	\$0	\$14,971	\$14,971
School Nutrition Program	\$0	\$0	\$74,158,564	\$74,158,564
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$10,247,047	\$0	\$0	\$10,247,047
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$13,459,316</u>	<u>\$4,205,202</u>	<u>\$139,828,897</u>	<u>\$157,493,415</u>
Ending Fund Balance (Estimate)				
June 30, 2025	<u>\$9,450,909</u>	<u>\$120,977</u>	<u>\$25,751,324</u>	<u>\$35,323,210</u>

SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS
FY2025 BUDGET

Description	Fund 549 Donation	Fund 550 Venue Management	Fund 551 After School Program	Fund 552 Performing Arts Program
Beginning Fund Balance				
July 1, 202 (Estimated)	\$853,012	\$984,421	\$3,931,083	\$601,249
Revenue:				
Local	\$0	\$1,500,000	\$9,777,334	\$475,210
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$1,500,000	\$9,777,334	\$475,210
Appropriations				
Instruction	\$0	\$0	\$1,259,003	\$475,210
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$0	\$1,500,000	\$8,518,331	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$1,500,000	\$9,777,334	\$475,210
Ending Fund Balance				
June 30, 2025 (Estimated)	\$853,012	\$984,421	\$3,931,083	\$601,249

SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS (Continued)
FY2025 BUDGET

Description	Fund 553 Tuition School Program	Fund 556 Adult High School	Fund 557 Artists at School	Fund 580 Miscellaneous Grants	Total
Beginning Fund Balance					
July 1, 202 (Estimated)	\$2,627,045	\$366,909	\$9,525	\$77,665	\$9,450,909
Revenue:					
Local	\$1,396,702	\$21,135	\$9,600	\$0	\$13,179,981
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$279,335	\$0	\$0	\$279,335
Total Revenue	\$1,396,702	\$300,470	\$9,600	\$0	\$13,459,316
Appropriations					
Instruction	\$1,222,389	\$71,754	\$9,600	\$0	\$3,037,956
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$141,874	\$0	\$0	\$0	\$141,874
Educational Media Services	\$7,748	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$23,245	\$0	\$0	\$0	\$23,245
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$1,446	\$0	\$0	\$0	\$1,446
Student Transportation	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$228,716	\$0	\$0	\$10,247,047
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,396,702	\$300,470	\$9,600	\$0	\$13,459,316
Ending Fund Balance					
June 30, 2025 (Estimated)	\$2,627,045	\$366,909	\$9,525	\$77,665	\$9,450,909

SPECIAL REVENUE FUNDS
STATE AID
FY2025 BUDGET

Description	Fund 510 Adult Education	Fund 532 GNETS	Fund 560 Pre-K Lottery	Total
Beginning Fund Balance				
July 1 (Estimated)	\$0	\$120,977	\$0	\$120,977
Revenue:				
Local	\$0	\$200,660	\$0	\$200,660
State	\$443,700	\$2,223,694	\$301,148	\$2,968,542
Federal	\$721,000	\$315,000	\$0	\$1,036,000
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	<u>\$1,164,700</u>	<u>\$2,739,354</u>	<u>\$301,148</u>	<u>\$4,205,202</u>
Appropriations				
Instruction	\$755,412	\$1,825,697	\$301,148	\$2,882,257
Pupil Support Services	\$0	\$754,746	\$0	\$754,746
Improvement of Instr Svcs	\$371,386	\$154,911	\$0	\$526,297
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$37,902	\$0	\$0	\$37,902
Student Transportation	\$0	\$4,000	\$0	\$4,000
Support Services - Central	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,164,700</u>	<u>\$2,739,354</u>	<u>\$301,148</u>	<u>\$4,205,202</u>
Ending Fund Balance				
June 30 (Estimate)	<u>\$0</u>	<u>\$120,977</u>	<u>\$0</u>	<u>\$120,977</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID
FY2025 BUDGET**

Description	Fund 402 Title I	Fund 404 IDEA	Fund 406 Vocational Education	Fund 414 Title II	Fund 432 Homeless Grant	Fund 448 ARPA
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$23,632,419	\$23,446,851	\$836,029	\$3,217,599	\$211,032	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$23,632,419	\$23,446,851	\$836,029	\$3,217,599	\$211,032	\$0
Appropriations						
Instruction	\$11,064,781	\$12,410,782	\$755,874	\$0	\$0	\$0
Pupil Support Services	\$2,724,941	\$1,807,643	\$0	\$0	\$128,522	\$0
Improvement of Instr Svcs	\$220,850	\$5,890,584	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,013,821	\$0	\$44,095	\$2,788,306	\$0	\$0
Federal Grant Administration	\$1,062,751	\$0	\$18,500	\$153,000	\$27,202	\$0
General Administration	\$496,675	\$1,398,891	\$17,560	\$83,014	\$5,308	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$48,600	\$1,938,951	\$0	\$0	\$50,000	\$0
Support Services - Central	\$0	\$0	\$0	\$193,279	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$23,632,419	\$23,446,851	\$836,029	\$3,217,599	\$211,032	\$0
Ending Fund Balance June 30 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0

**SPECIAL REVENUE FUNDS
FEDERAL AID (Continued)
FY2025 BUDGET**

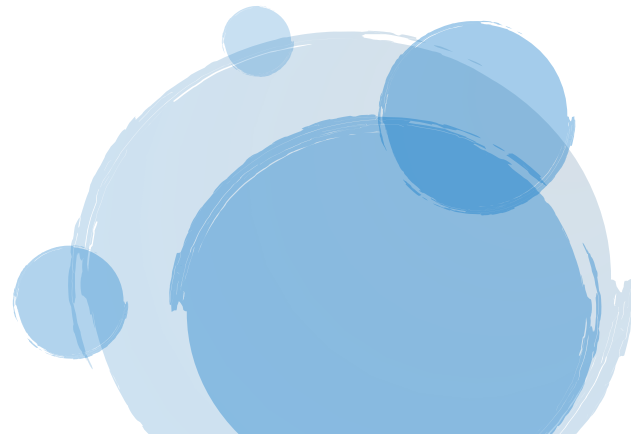
Description	Fund 460 Title III	Fund 462 Title IV	Fund 475 ERATE	Fund 478 USDA Fruits and Vegetables	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0	\$32,440,223	\$32,440,223
Revenue:						
Local	\$0	\$0	\$0	\$0	\$28,361,400	\$28,361,400
State	\$0	\$0	\$0	\$0	\$1,565,000	\$1,565,000
Federal	\$1,681,537	\$2,409,518	\$10,235,348	\$158,890	\$37,384,375	\$103,213,598
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,681,537	\$2,409,518	\$10,235,348	\$158,890	\$67,310,775	\$133,139,998
Appropriations						
Instruction	\$374,006	\$681,487	\$0	\$0	\$0	\$25,286,930
Pupil Support Services	\$235,020	\$834,184	\$0	\$0	\$0	\$5,730,310
Improvement of Instr Svcs	\$865,250	\$68,173	\$10,235,348	\$0	\$0	\$17,280,205
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$186,761	\$676,977	\$0	\$0	\$0	\$11,709,960
Federal Grant Administration	\$20,500	\$66,678	\$0	\$0	\$0	\$1,348,631
General Administration	\$0	\$15,451	\$0	\$0	\$0	\$2,016,899
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$27,597	\$0	\$0	\$0	\$27,597
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$24,000	\$0	\$0	\$0	\$2,061,551
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$193,279
Other Support Services	\$0	\$14,971	\$0	\$0	\$0	\$14,971
School Nutrition Program	\$0	\$0	\$0	\$158,890	\$73,999,674	\$74,158,564
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,681,537	\$2,409,518	\$10,235,348	\$158,890	\$73,999,674	\$139,828,897
Ending Fund Balance						
June 30 (Estimated)	\$0	\$0	\$0	\$0	\$25,751,324	\$25,751,324



DEBT SERVICE FUND

DEBT SERVICE FUND BUDGET

The Debt service fund is established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The district is now long-term debt free.



**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (FUNCTION)
EIGHT YEAR COMPARISON**

Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2025 Approved Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Revenue:</u>								
Local	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Appropriations</u>								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The Debt Service Fund balance ended in FY2016.

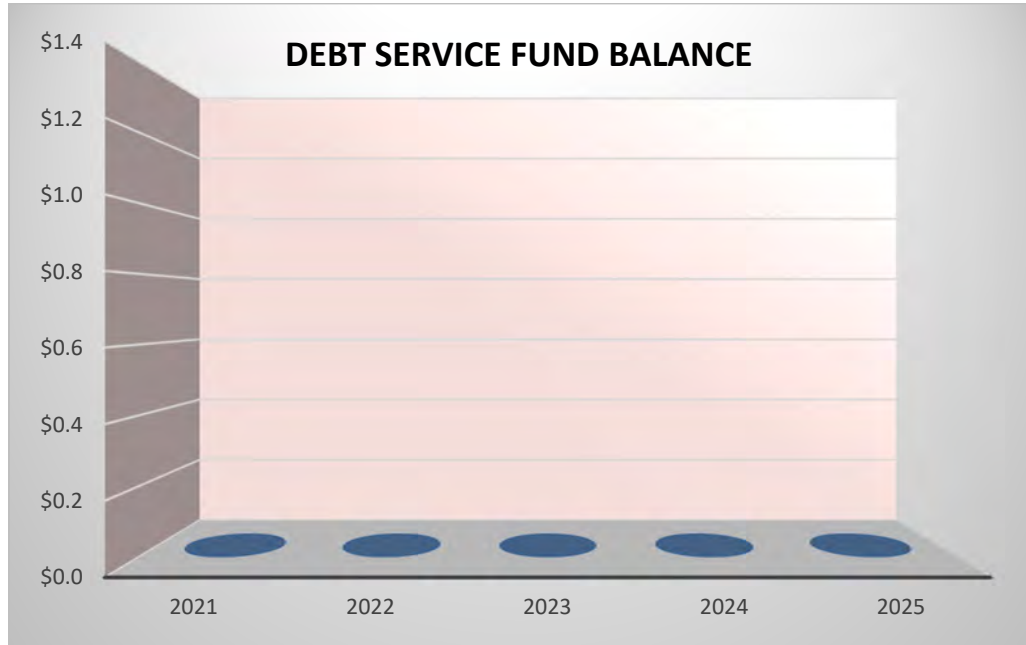
**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance								
July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:								
Local	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations								
51 Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 Contract Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 Repair and Rental w Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 Other Purchases w Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Supplies and Equipments w Utilitie	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 Dues and Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
June 30 (Estimated)								
Total Expenditures & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The Debt Service Fund balance ended in FY2016.

**DEBT SERVICE FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



The Debt service fund is established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The district is now long-term debt free.

DEBT SERVICE FUND BOND DEBT ISSUES

DEBT REVENUE AND POLICY

Debt Service Fund Revenue Sources/Assumptions

Whenever the District and the citizens of Cobb County make a decision to incur long term debt, debt retirement is funded in the Debt Service fund with local property taxes. This debt would be serviced via a special millage tax rate assessed as property tax to pay remaining principal and interest payments.

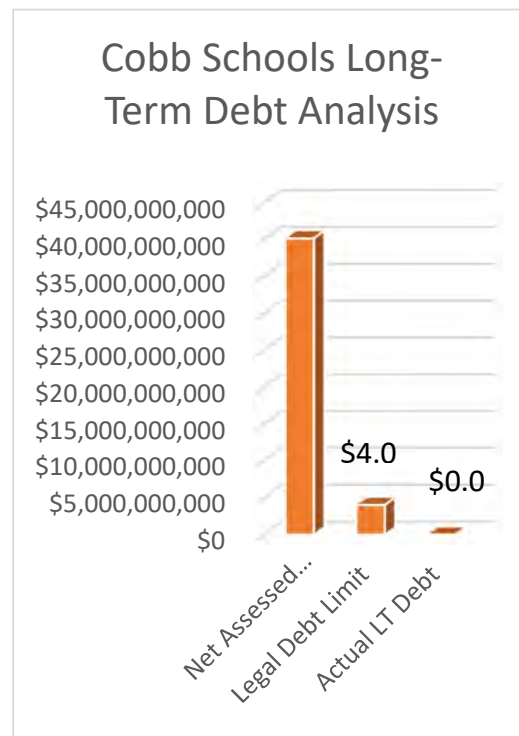
Debt Administration

In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The District's general obligation bonded debt issuances are subject to a legal limitation based on 10% of total assessed value of real and personal property. As of June 30, 2024, the District's net general obligation bonded debt of \$0 was well below the legal limit of \$4,017,626,390 (10% of District Net Assessed Value). Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

The District has maintained its highest Long-Term Credit Rating for a governmental entity from both **Moody's Investor's Service** and **Standard & Poor's Corporation**. On December 17, 2015, Moody's reviewed the business fundamentals and financial condition of the District and assigned CCSD a **Aaa** credit rating. In December 2020, Standard & Poor's assigned **AAA** to the District. In December 2021, the District received a **AAA** rating from **Kroll Bond Rating Agency**. This exceptional credit rating from all three agencies is reaffirmed for 2024. These ratings are the highest rating available to governmental entities.

DISTRICT IS LONG-TERM DEBT FREE

The Cobb County School District has an extremely conservative approach to long-term debt. The District has a well-developed multi-year capital plan where the funding source methodology is a pay-as-you-go philosophy that associates with the Special Purpose Local Option Sales Tax (SPLOST) revenues and State of Georgia Capital Project funding.



**DEBT SERVICE FUND
BOND DEBT ISSUES (Continued)**

DEBT MANAGEMENT

Debt Service to General Fund Ratios –

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
FY2007	\$46,571,000	\$855,178,000	5.45%
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,752,000	0.00%
FY2014	\$0	\$835,694,000	0.00%
FY2015	\$0	\$894,795,345	0.00%
FY2016	\$0	\$964,543,251	0.00%
FY2017	\$0	\$995,115,273	0.00%
FY2018	\$0	\$1,025,939,158	0.00%
FY2019	\$0	\$1,075,653,909	0.00%
FY2020	\$0	\$1,156,288,445	0.00%
FY2021	\$0	\$1,061,392,233	0.00%
FY2022	\$0	\$1,219,274,725	0.00%
FY2023	\$0	\$1,363,987,411	0.00%
FY2024	\$0	\$1,547,620,341	0.00%



CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND BUDGET

These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District currently has three funds used for that purpose: The District Building Fund, SPLOST 5 and SPLOST 6.



**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (FUNCTION)
EIGHT YEAR COMPARISON**

Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated Actual	FY2025 Approved Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Beginning Fund Balance July 1 (Estimated)	\$36,318,087	\$41,847,813	\$116,513,029	\$159,867,412	\$201,246,223	\$130,295,336	\$126,435,731	\$152,904,294
Revenue:								
Local	\$165,751,477	\$190,827,604	\$200,780,986	\$206,445,361	\$186,473,542	\$193,213,189	\$187,270,047	\$193,907,528
State	\$2,201,544	\$7,758,641	\$6,386,098	\$6,889,257	\$1,818,234	\$3,614,647	\$3,259,766	\$2,000,000
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$2,807,397	\$5,540,962	\$28,143,846	\$6,916,443	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Revenue	\$170,760,418	\$204,127,207	\$235,310,930	\$220,251,061	\$189,291,776	\$197,827,836	\$191,529,813	\$196,907,528
Total Revenue & Fund Balance	\$207,078,505	\$245,975,020	\$351,823,959	\$380,118,473	\$382,124,572	\$328,123,172	\$317,965,544	\$349,811,822
Appropriations								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Services	\$163,574,869	\$128,734,651	\$189,974,582	\$175,840,039	\$250,829,236	\$200,687,441	\$164,061,250	\$139,636,079
Transfers/Other	\$1,655,823	\$727,370	\$1,981,965	\$11,445,638	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriations	\$165,230,692	\$129,462,021	\$191,956,547	\$187,285,677	\$251,829,236	\$201,687,441	\$165,061,250	\$140,636,079
Ending Fund Balance June 30 (Estimated)	\$41,847,813	\$116,513,029	\$159,867,412	\$192,832,796	\$130,295,336	\$126,435,731	\$152,904,294	\$209,175,743
Total Expenditures & Fund Balance	\$207,078,505	\$245,975,050	\$351,823,959	\$380,118,473	\$382,124,572	\$328,123,172	\$317,965,544	\$349,811,822

Note:

- Several construction projects and technology initiatives have been accelerated in FY2025, and FY2026 resulting in increased expenditures and decreased fund balance.
- Forecasts on FY2026, FY2027, FY2028: Revenue projection based on SPLOST VI Monthly Revenue Projection Schedule, SPLOST 4, 5 and 6 Interest, State Capital Outlay and Annual District Building Fund Budget. Expenditure projection based on Cash Flow and SPLOST VI Projections

**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

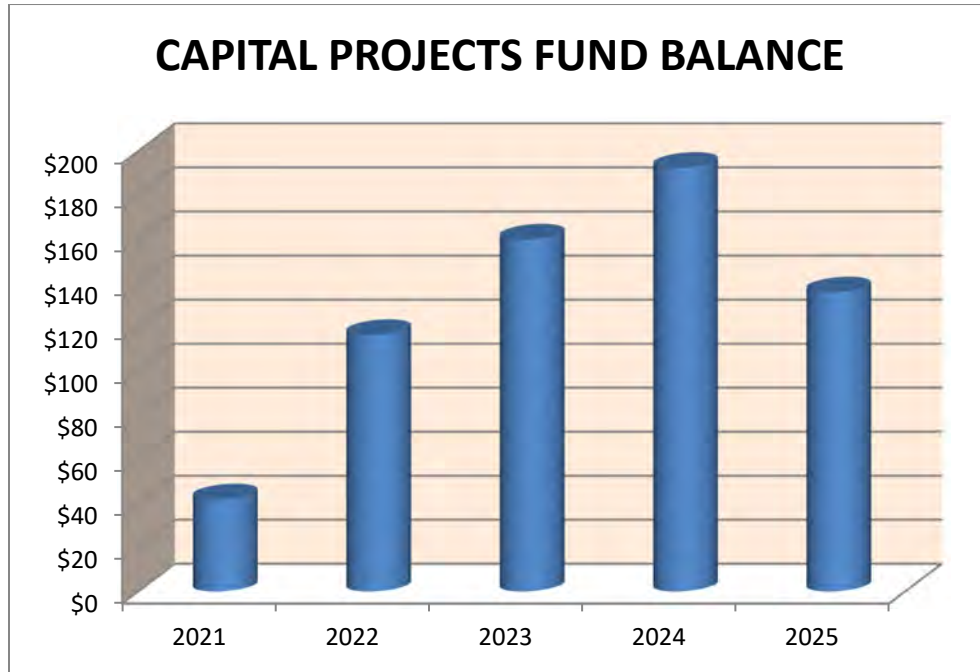
Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated Actual	FY2025 Approved Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Beginning Fund Balance July 1 (Estimated)	\$36,318,087	\$41,847,843	\$116,513,029	\$159,867,412	\$201,246,223	\$138,708,763	\$134,849,158	\$161,317,721
Revenue:								
Local	\$165,751,477	\$190,827,604	\$200,780,986	\$206,445,361	\$186,473,542	\$193,213,189	\$187,270,047	\$193,907,528
State	\$2,201,544	\$7,758,641	\$6,386,098	\$6,889,257	\$1,818,234	\$3,614,647	\$3,259,766	\$2,000,000
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$2,807,397	\$5,540,962	\$28,143,846	\$6,916,443	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Revenue	\$170,760,418	\$204,127,207	\$235,310,930	\$220,251,061	\$189,291,776	\$197,827,836	\$191,529,813	\$196,907,528
Total Revenue & Fund Balance	\$207,078,505	\$245,975,050	\$351,823,959	\$380,118,473	\$390,537,999	\$336,536,599	\$326,378,971	\$358,225,249
Appropriations								
Salaries	\$2,883,814	\$2,994,688	\$3,345,115	\$3,324,560	\$3,695,730	\$3,769,644	\$3,845,037	\$3,921,938
Employee Benefits	\$1,075,199	\$1,122,791	\$1,218,838	\$1,259,023	\$1,627,113	\$1,659,655	\$1,692,848	\$1,726,705
Contract Services	\$1,186,060	\$306,865	\$400,053	\$1,008,859	\$1,323,981	\$1,474,712	\$990,368	\$843,816
Supplies	\$9,647,108	\$10,804,255	\$14,607,787	\$23,040,992	\$30,231,594	\$24,807,555	\$20,302,534	\$17,298,237
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$148,782,688	\$113,506,052	\$170,402,789	\$147,206,606	\$213,950,818	\$168,975,875	\$137,230,463	\$115,845,383
Transfers/Other	\$1,655,823	\$727,370	\$1,981,965	\$11,445,638	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriations	\$165,230,692	\$129,462,021	\$191,956,547	\$187,285,677	\$251,829,236	\$201,687,441	\$165,061,250	\$140,636,079
Ending Fund Balance June 30 (Estimated)	\$41,847,843	\$116,513,029	\$159,867,412	\$192,832,796	\$138,708,763	\$134,849,158	\$161,317,721	\$217,589,170
Total Expenditures & Fund Balance	\$207,078,535	\$245,975,050	\$351,823,959	\$380,118,473	\$390,537,999	\$336,536,599	\$326,378,971	\$358,225,249

Note:

- Several construction projects and technology initiatives have been accelerated in FY2025, and FY2026 resulting in increased expenditures and decreased fund balance.
- Forecasts on FY2026, FY2027, FY2028: Revenue projection based on SPLOST VI Monthly Revenue Projection Schedule, SPLOST 4, 5 and 6 Interest, State Capital Outlay and Annual District Building Fund Budget. Expenditure projection based on Cash Flow and SPLOST VI Projections

**CAPITAL PROJECTS FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District currently has three funds used for that purpose: The District Building Fund, SPLOST 5 and SPLOST 6.

CAPITAL PROJECT FUNDS CAPITAL PROJECTS DESCRIPTION

Capital Project Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved SPLOST 1 (Special Purpose Local Option Sales Tax), the five-year funding source that assisted the School District in building new schools, supplying additional classrooms and equipment and providing for the technology needs of a growing school district. On September 16, 2003, the voters approved SPLOST 2, the renewal of this one-cent sales tax for an additional five years. Again, on September 16, 2008, the District held a referendum for an extension of current SPLOST, which also passed. This SPLOST 3 expired on December 31, 2013 and all funds were expended in FY2019. On March 19, 2013, a fourth SPLOST was approved for the period January 1, 2014 – December 31, 2018. A fifth SPLOST was presented to the voters and approved on March 21, 2017, for the period January 1, 2019 – December 31, 2023. The projected total five-year receipt is \$797,022,000. A sixth SPLOST was presented to the voters and approved for the period of January 1, 2024 – December 31, 2028. The projected five-year receipt is \$894,891,903.

SPLOST 6 funding includes categories for facility improvements such as new and replacement schools, additions, modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server, copier and printer replacement, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.

Many Cobb schools are more than 40 years old and have inadequate space and resources to best serve students. SPLOST 6 is focused on giving new life to existing facilities, replacing some of the District's oldest and least efficient school buildings and refreshing the District's technology resources and infrastructure.

Impact of Capital Investments and Nonrecurring Expenditures on Operating Budget of General Fund

With the opening of any new school, the General Fund is forced to absorb the additional costs of school operations. Examples of these include new school salaries, utilities costs and school supplies/equipment (New schools get a 100% increase of instructional supply fund allocation for two years). Note that these additional operating costs are funded primarily through local funding sources, such as property taxes and state funding. All new schools that have been constructed since 2008 have been replacement facilities except for the Cobb Career Academy and Pearson Middle School; thereby the effect on the General Fund Operating Budget has been minimal. The Capital Project budget and finance funding rules and procedures are presented separately following this description document.

CAPITAL PROJECT FUNDS CAPITAL PROJECTS DESCRIPTION (continued)

Replacement Schools

In FY2020, SPLOST 4 funds were used to continue construction of Walton and Osborne High Schools and the new Cobb Innovation and Technology Academy. SPLOST 5 funds were used to build two replacement schools, Clay-Harmony Leland and King Springs Elementary Schools.

In FY2021, SPLOST 4 funds were used to continue construction of Osborne High School. In addition, SPLOST 5 funds were used for construction of the new Pearson Middle School as well as classroom additions at Campbell and Pebblebrook High Schools.

SPLOST VI Five Year Budget

A referendum was held November 2,2021 to extend the tax another five years of SPLOST program.

REVENUE

Projected Total SPLOST Receipts (5 years)	\$894,891,903
----------------------------------------------	---------------

EXPENDITURES

New/Replacement Facilities	\$131,184,734
Additions/Modifications	\$116,842,066
Infrastructure/Individual School Needs	\$378,865,103
Safety, Security, and Support	\$95,100,000
Academic/Technology	\$172,900,000

New and Replacement Facilities

- Ed-SPLOST VI calls for replacement facilities for Sprayberry High School and new North Cobb Area Career Academy and South Cobb Area Elementary School.

Additions/Modifications

- Constructing major additions/modifications/renovations at the following locations: North Cobb High School, Tapp Middle School and Bells Ferry, Kincaid, Mount Bethel, Murdock, Sope Creek and Tritt Elementary Schools

Infrastructure/Individual School Needs

- Maintenance projects including concrete, conveying systems, doors, windows, hardware, electrical upgrades, finishes, furnishings, masonry, mechanical upgrades, sitework, thermal and moisture protection.

**CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (continued)**

Safety, Security, and Support

- Continue to improve school safety by adding or improving buses, vehicles, equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional service needs, growth and replacement of furniture, equipment, and finishes, land acquisitions, procurement needs, program administrative costs, signage, traffic control, code compliance, state regulations, exterior school security improvements, student driver's education vehicles, surveillance cameras, transportation infrastructure and warehouse needs.
- Comply with accessibility provisions of the Americans with Disabilities Act.

Academic/Technology

- Continue to maintain the existing technology infrastructure, as well as upgrading servers, network access control, data center equipment, and phone systems.
- Replace obsolete computing devices, printers, and copiers for classrooms and schools, updating interactive classroom devices, band instruments, instruments and equipment for general/choral instruction.
- Purchase of instructional materials and digital resources.
- Renovations to support innovative learning spaces such as STEM labs, Learning Commons, and Robotics labs.
- Required safety modifications for ADA compliance.

Capital Projects Planned for FY2025 and Beyond

The Capital projects approved by the Board and to be completed in FY2025 and beyond:

<u>Capital Projects</u>	<u>Completion Dates</u>
Campbell MS and McEachern HS Roofing	September 2024
Floyd MS Roofing	October 2024
Awtrey MS HVAC Phase 2	October 2024
Still ES Flooring	October 2024
Bells Ferry ES and ASPIRE Flooring	November 2024
Milford, Argyle and Nicholson ES HVAC Improvements	November 2024
South Cobb HS Gym Replacement	November 2024
Wheeler Magnet Upgrades and Renovations	December 2024
Baker ES and McCall Primary Flooring	December 2024
Garrison MS Roofing	December 2024
Lassiter HS Theater and Garrett MS Phase 2 Renovations	May 2025
Rose Garden HVAC	August 2025
Blackwell ES Renovation	October 2025
Bryant ES Roofing	October 2025
Nickajack ES Addition	December 2025
Pickett's Mill Flooring	December 2025
Pope HS Renovation	December 2025

CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (continued)

Acworth, Argyle and Sedalia Park ES Flooring	March 2026
Shallowford Falls ES Renovations	March 2026
Simpson, Ford and Sope Creek Roofing	March 2026
South Cobb and Sprayberry HS Stadium Improvements	March 2026
Timber Ridge ES Renovations	August 2026
Kennesaw, Russell, and Still ES HVAC Improvements	September 2026
Harrison HS Renovations	November 2026
North Cobb Area Career Academy #2	December 2026
Bells Ferry ES and Tapp MS Renovations	March 2027
Powers Ferry ES Flooring	March 2027
Sprayberry HS Replacement	January 2028

Capital Project Highlights of FY2024

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2024:

- Textbooks/Instructional Materials
- District Network Maintenance
- Interactive Classroom Devices
- Replacement of Obsolete Computing Devices
- Replacement of Obsolete Print/Copy Devices
- Learning Management System
- School Security Improvements – Interior
- Buses, Vehicles & Equipment

Largest Construction Projects during the Year

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2024 included additions and modifications at Pebblebrook HS, Nickajack ES, Lassiter HS, South Cobb HS, Wheeler HS. New replacement schools included Sprayberry HS and Eastvalley ES. Infrastructure projects at Blackwell ES and Shallowford Falls ES. As of June 30, 2024, the contract price and expenditures to date for the largest projects were as follows:

New Replacement School Sprayberry HS	\$ 91,685,110	\$ 9,387,101
New Replacement School Eastvalley ES	40,778,277	40,659,959
Infrastructure Shallowford Falls ES	6,235,717	44,226
Additions/Modifications Pebblebrook HS	60,297,918	60,241,711
Additions/Modifications Nickajack ES	5,658,348	749,852
Additions/Modifications Lassiter HS	18,168,693	10,339,825
Additions/Modifications South Cobb HS	27,220,072	21,129,366
Additions/Modifications Wheeler HS	5,633,108	5,417,758
Infrastructure Blackwell ES	9,859,547	2,459,269
	\$ 265,536,790	\$ 150,429,067

CAPITAL PROJECT FUNDS CAPITAL PROJECTS DESCRIPTION (continued)

Capital Project Highlights of FY2023

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2023:

- District Network Maintenance
- Textbooks/Instructional Materials
- Interactive Classroom Devices
- Replacement of Obsolete Computing Devices
- Learning Management System
- Financial System Enhancement

Largest Construction Projects during the Year

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2023 included additions and modifications at Hillgrove HS, Osborne HS, Pebblebrook HS, Sprayberry HS, Walton HS, Lovinggood MS, Dodgen MS, Lassiter HS, South Cobb HS and Wheeler HS. New replacement schools included Eastvalley ES Replacement. As of June 30, 2023, the contract price and expenditures to date for the largest projects were as follows:

New Replacement School Eastvalley ES	\$ 40,159,006	\$ 36,392,179
Additions/Modifications Hillgrove HS	7,306,756	7,196,102
Additions/Modifications Osborne HS	14,468,123	14,447,399
Additions/Modifications Pebblebrook HS	58,279,698	54,502,920
Additions/Modifications Sprayberry HS	25,212,152	24,709,392
Additions/Modifications Walton HS	8,884,611	8,400,593
Additions/Modifications Lovinggood MS	5,674,277	5,416,964
Additions/Modifications Dodgen MS	4,262,429	623,352
Additions/Modifications Lassiter HS	16,910,670	1,334,085
Additions/Modifications South Cobb HS	26,511,509	1,680,570
Additions/Modifications Wheeler HS	6,220,908	880,500
	\$ 213,890,139	\$ 155,584,056



**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS
FY2025 BUDGET**

Description	District				Total
	Building	SPLOST 4	SPLOST 5	SPLOST 6	
Beginning Fund Balance					
July 1 (Estimated)	\$23,445,299	\$362,669	\$115,133,631	\$60,035,731	\$198,977,330
Revenue:					
Local	\$0	\$1,704	\$3,635,085	\$182,836,753	\$186,473,542
State	\$0	\$0	\$1,818,234	\$0	\$1,818,234
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Total Revenue	\$1,000,000	\$1,704	\$5,453,319	\$182,836,753	\$189,291,776
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions					\$0
& Construction Svcs	\$0	\$364,373	\$80,480,141	\$169,984,722	\$250,829,236
Transfers/Other	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Total Appropriations	\$1,000,000	\$364,373	\$80,480,141	\$169,984,722	\$251,829,236
Ending Fund Balance					
June 30 (Estimated)	\$23,445,299	\$0	\$40,106,809	\$72,887,762	\$136,439,870

CAPITAL PROJECT FUNDS ABOUT SPLOST



SPLOST stands for **Special Purpose Local Option Sales Tax**. It is a one-cent tax on all consumer goods that must be approved by voters in a referendum. Education SPLOST (Ed-SPLOST) receipts can be used only for school-related capital improvements. Ed-SPLOST was first approved by voters in 1998 and made it possible for Cobb Schools to become one of the nation's very best districts.

After approved by voters on November 2, 2021, Ed-SPLOST VI allows this one-penny tax to continue making every aspect of Cobb Schools better through 2028. The finalized list of Ed-SPLOST projects has been included in the November 2021 referendum.

Ed-SPLOST dollars have also gone toward many other school support services including transportation, buses, communication equipment, food and nutrition services equipment, furniture, signage, storage, and more. When considered on the classroom level, Ed-SPLOST has funded 3,339 classrooms, with 240 more currently being built or planned. The total classroom expansion since 1998 through Ed-SPLOST funding is 3,579.



- Over the last several years, while the focus was on new classroom construction, many maintenance and infrastructure needs have developed in school buildings.
- With new growth projected for Cobb County, Ed-SPLOST V focused on adding classrooms as well as continuing to focus on revitalizing the District's older schools and facilities. 32 percent of all Cobb County schools are older than 40 years.

CAPITAL PROJECT FUNDS ABOUT SPLOST

- Timely maintenance renovations today will prevent much more costly infrastructure emergencies in the future.
- An emphasis has been placed on student safety with a goal to enhance the security capabilities for every classroom in the District.



Ed-SPLOST VI Major Project Needs List:

Career Academy #2 - Northern Cobb Area

New Elementary School - Southern Cobb Area

Classroom Rebuild with Modernization & Upgrades - Sprayberry High School

Bells Ferry Elementary School addition/modifications

North Cobb High School facility upgrades

Tapp Middle School facility upgrades

Kincaid, Mt. Bethel, Murdock, Sope Creek and Tritt Elementary School Annexes

Infrastructure improvements – HVAC, electrical, roofing, plumbing, flooring, lighting, painting

Athletic facility and stadium upgrades – ADA and safety improvements, restoration and repairs

Individual school site improvements including but not limited to signage, canopies and asphalt paving

Safety, security and support enhancements

Academic and technology refresh/upgrades/enhancements

Undesignated classrooms

SPLOST 4 PROJECTS

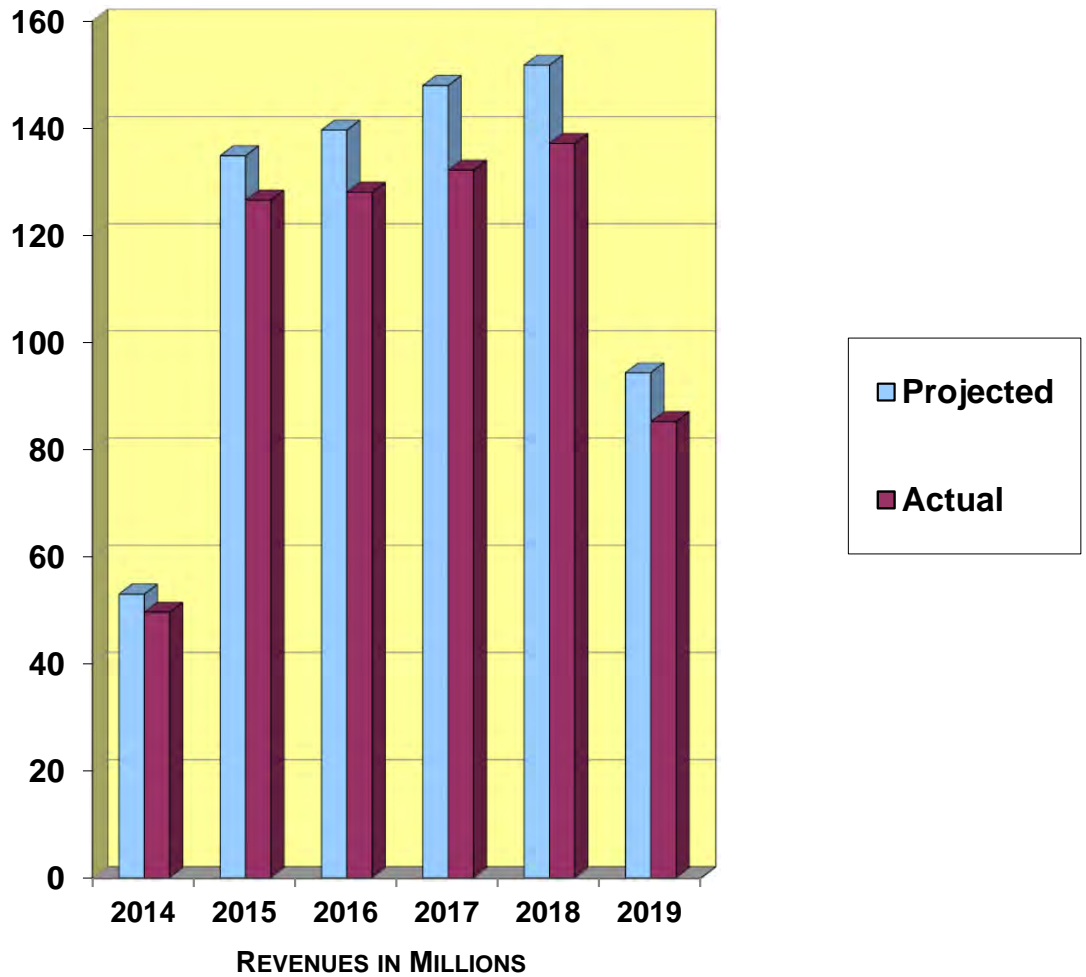
On March 19, 2013, Cobb County citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts were projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014, and expired on December 31, 2019. Projects include replacing five schools, building a Career Academy, school additions and modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server replacement, copiers and printers, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.



Safety Netting for Baseball/Softball Dugouts

- **NEW/REPLACEMENT FACILITIES:** SPLOST 4 funds were used to replace Brumby ES, Mountain View ES, East Cobb MS, Osborne HS, Walton HS and to construct a new Cobb Innovation and Technology Academy. A total of \$266,068,435 has been expended on new/replacement facilities as of June 30, 2024.
- **LAND:** A total of \$10,027,731 has been spent for expenses relating to land acquisitions as of June 30, 2024.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations have been completed at the following schools: Campbell HS, Pebblebrook HS, Lassiter HS, North Cobb HS, Pope HS, and South Cobb HS. A total of \$150,956,150 has been expended on additions and modifications as of June 30, 2024.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Projects include Athletic ADA/Individual school needs, sitework, HVAC replacement, lighting, flooring, and various mechanical and electrical upgrades. A total of \$63,781,936 has been expended on infrastructure and individual school needs as of June 30, 2024.
- **SAFETY AND SUPPORT IMPROVEMENTS:** School safety improvements continue with access controls, security fencing, signage, traffic improvements, and surveillance cameras. Support improvements include buses, vehicles and equipment, school level furniture and equipment for growth and replacement, food service upgrades, learning commons modifications and textbooks for students. A total of \$88,048,005 has been expended on safety and support improvements as of June 30, 2024.
- **CURRICULUM, INSTRUCTION AND TECHNOLOGY INITIATIVES:** Funds were used to maintain the existing technology infrastructure, as well as data center equipment, phone systems, network maintenance, computing devices, interactive classroom devices, printers, and copiers. Funding continues to provide equipment and software enhancements for existing programs such as special education and purchase musical instruments and equipment. A total of \$132,501,919 has been expended on curriculum, instruction and technology initiatives as of June 30, 2024.

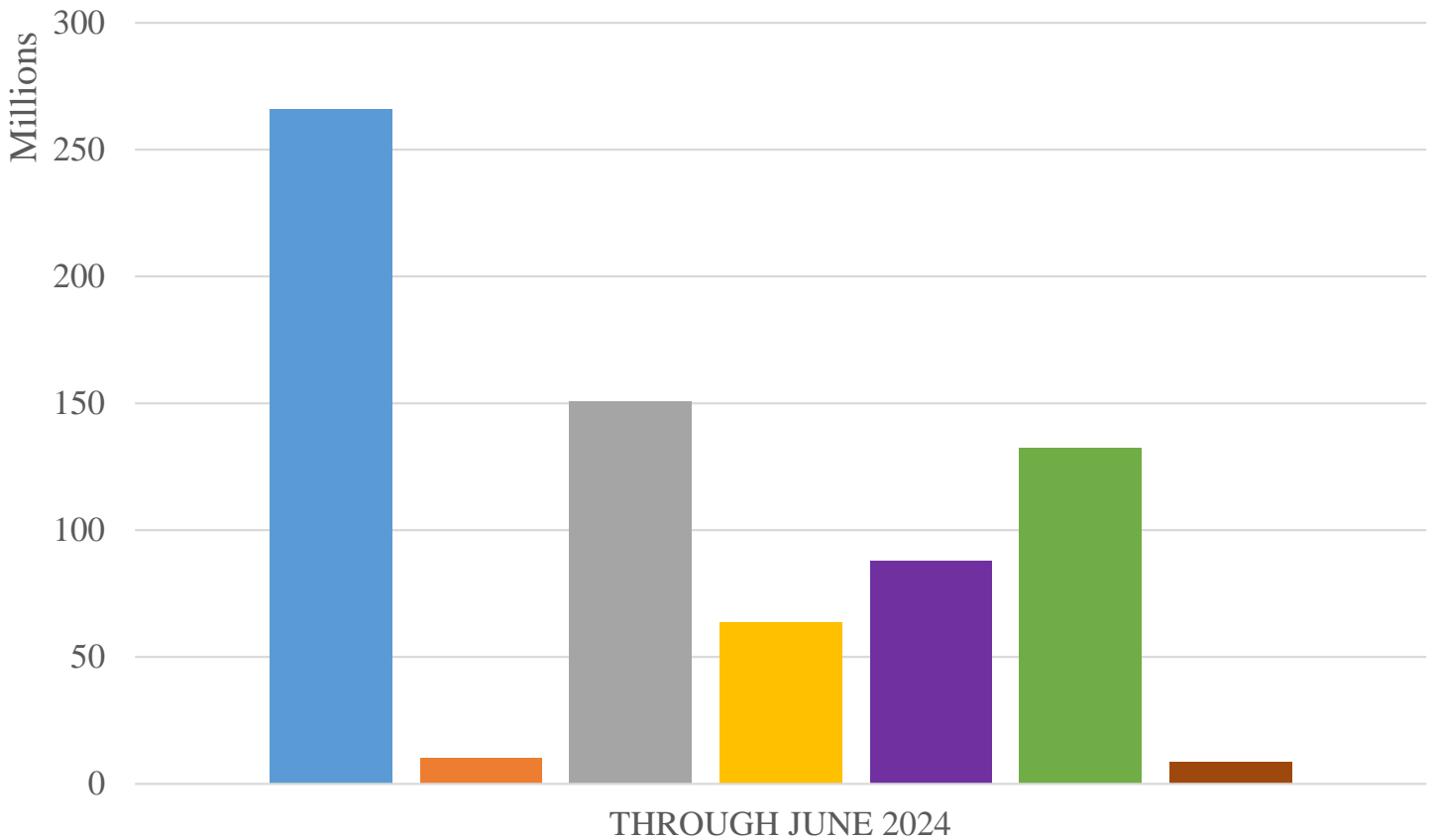
SPLOST 4 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
			BUDGET	
FISCAL YEAR 2014	\$52,890,320	\$49,460,990	-\$3,429,330	-6.5%
FISCAL YEAR 2015	\$134,729,710	\$126,374,557	-\$8,355,153	-6.2%
FISCAL YEAR 2016	\$139,450,724	\$128,643,843	-\$10,806,881	-7.7%
FISCAL YEAR 2017	\$145,028,746	\$132,004,692	-\$13,024,054	-9.0%
FISCAL YEAR 2018	\$151,564,436	\$137,072,655	-\$14,491,781	-9.6%
FISCAL YEAR 2019	\$94,180,771	85,085,443	-\$9,095,328	-9.7%
TOTALS	\$717,844,707	\$658,642,180	-\$59,202,527	-8.2%

SPLOST 4 sales tax collections began January 1, 2014, with the first revenues received in February 2014. The tax expired on December 31, 2018 with the last revenues received in January 2019.
NOTE: The actual revenue figures do not include accruals.

SPLOST 4 EXPENDITURES BY CATEGORY



■ New/Replacement Facilities

■ Additions/Modifications

■ Safety and Support

■ Program Management

■ Land

■ Infrastructure/Individual School Needs

■ Curriculum/Instructional/Technology

SPLOST 5 PROJECTS

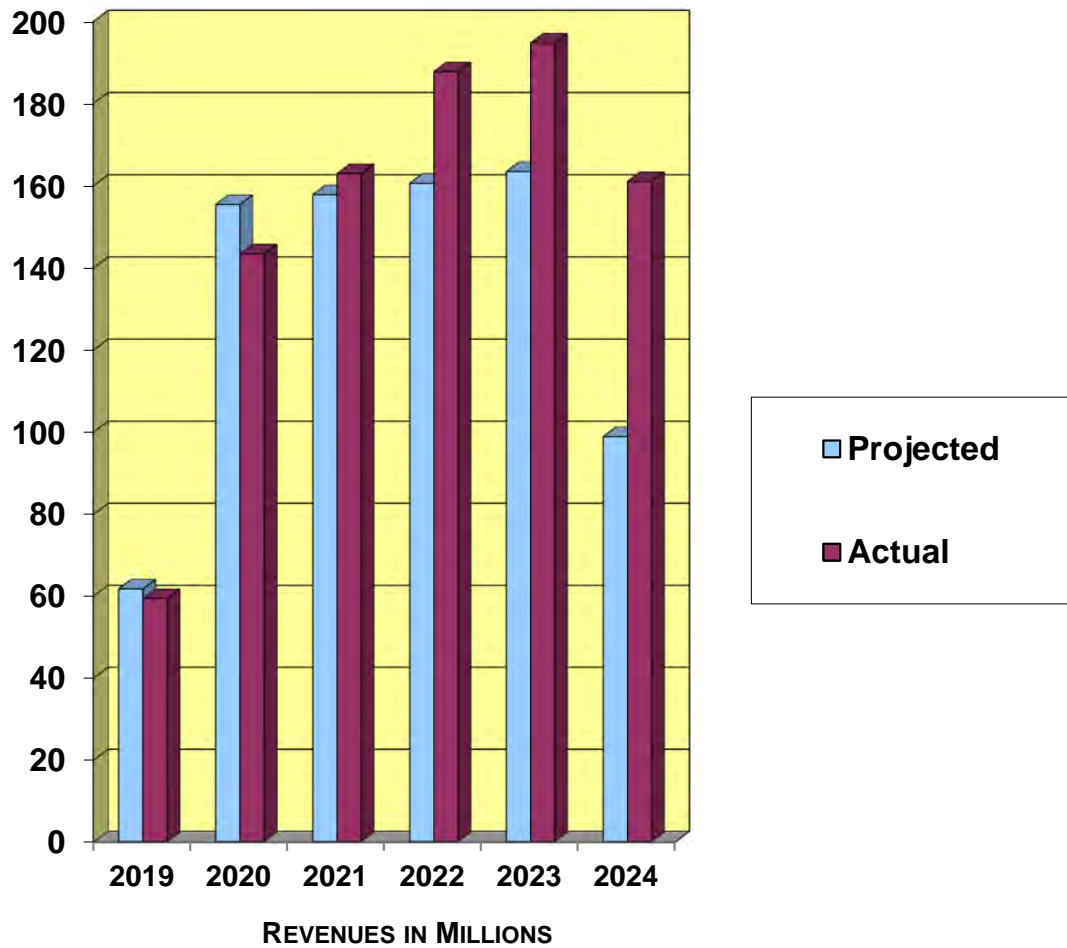
On March 21, 2017, Cobb County citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$797,022,000 with additional funding from the State of Georgia. The tax became effective January 1, 2019 and will expire on December 31, 2023. In the event that sales tax receipts exceed the amount approved in the referendum; the overage may continue to be used to pay for uncompleted projects outlined in the SPLOST 5 Notebook. As of September 30, 2023, sales tax receipts related to SPLOST 5 exceeded the \$797,022,000 projected amount. Projects include new and replacement facilities, additions and modifications to existing facilities, infrastructure and individual school needs, safety, security and support improvements, and academic and technology initiatives.



Campbell HS Classroom Addition

- **NEW/REPLACEMENT FACILITIES:** SPLOST 5 funds will be used to replace three elementary schools and add a new Smyrna area middle school. A total of \$171,284,633 has been expended on elementary replacement facilities and the new Smyrna area middle school as of June 30, 2024.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are planned at the following locations: Campbell HS, Dickerson MS, Dodgen MS, Hillgrove HS, Lassiter HS, Lovinggood MS, North Cobb HS, Osborne HS, Pebblebrook HS, South Cobb HS, Sprayberry HS, Walton HS, Wheeler HS, and the Central Office Instructional Support Center. A total of \$258,593,782 has been expended on Additions/Modifications as of June 30, 2024.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Funds will be used for site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, mechanical conveying systems, toilet room renovation and electrical upgrades. A total of \$117,921,167 has been expended on Infrastructure/Individual School Needs as of June 30, 2024.
- **SAFETY, SECURITY, AND SUPPORT:** School safety improvements include buses, vehicles, and equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional services needs, growth and replacement of furniture, equipment, and finishes, land acquisitions, records management needs, safety and security, signage, and traffic control, school security-exterior and interior, surveillance cameras, transportation infrastructure, program administration, undesignated classrooms and warehouse needs. A total of \$90,568,915 has been expended on Safety, Security and Support as of June 30, 2024.
- **ACADEMIC/TECHNOLOGY INITIATIVES:** Funds are being used for data center equipment replacement, district network maintenance, district phone replacement, learning management system, learning resources, obsolete computing device replacement for teachers and obsolete interactive classroom devices replacement. In addition, funds will be used to maintain existing technology, provide equipment and software for students with disabilities, maintain and modify spaces for learning commons, fine arts, robotics and other learning spaces. A total of \$154,819,773 has been expended on Academic/Technology as of June 30, 2024.

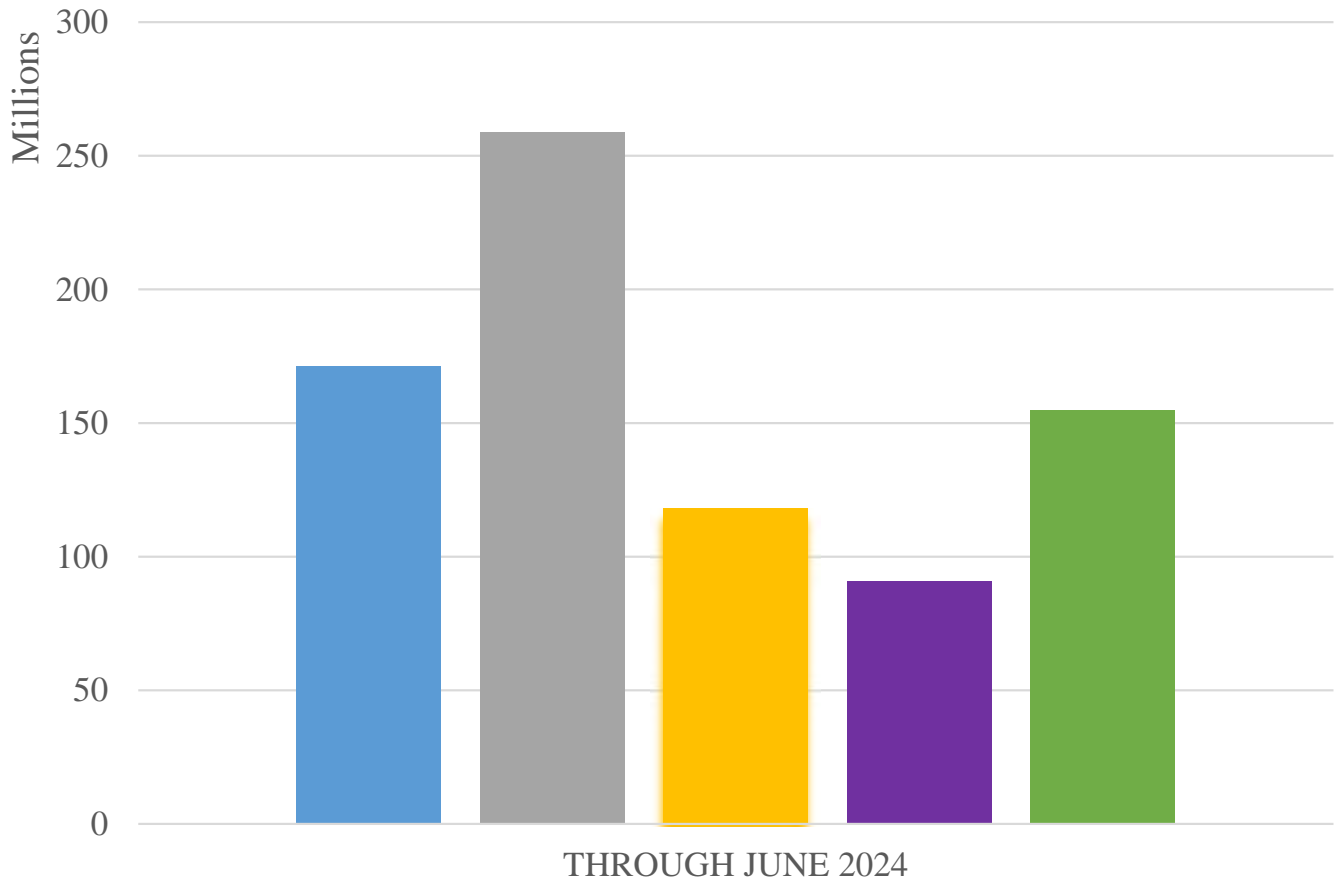
SPLOST 5 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER BUDGET	% CHANGE
FISCAL YEAR 2019	\$61,632,616	\$59,284,562	-\$2,348,054	-3.8%
FISCAL YEAR 2020	\$155,248,210	\$143,241,932	-\$12,006,278	-7.7%
FISCAL YEAR 2021	\$157,637,092	\$162,777,941	\$5,140,849	3.3%
FISCAL YEAR 2022	\$160,416,655	\$187,579,455	\$27,162,800	16.9%
FISCAL YEAR 2023	\$163,303,454	\$194,581,033	\$31,277,579	19.2%
FISCAL YEAR 2024	\$98,783,973	\$122,778,138	\$23,994,165	24.3%
TOTALS	\$797,022,000	\$870,243,061	\$73,221,061	9.2%

SPLOST 5 sales tax collections began January 1, 2019, with the first revenues received in February 2019.
NOTE: The actual revenue figures do not include accruals.

SPLOST 5 EXPENDITURES BY CATEGORY 2024



- New/Replacement Facilities
- Additions/Modifications
- Infrastructure/Individual School Needs
- Safety, Security & Support
- Academic/Technology

SPLOST 6 PROJECTS

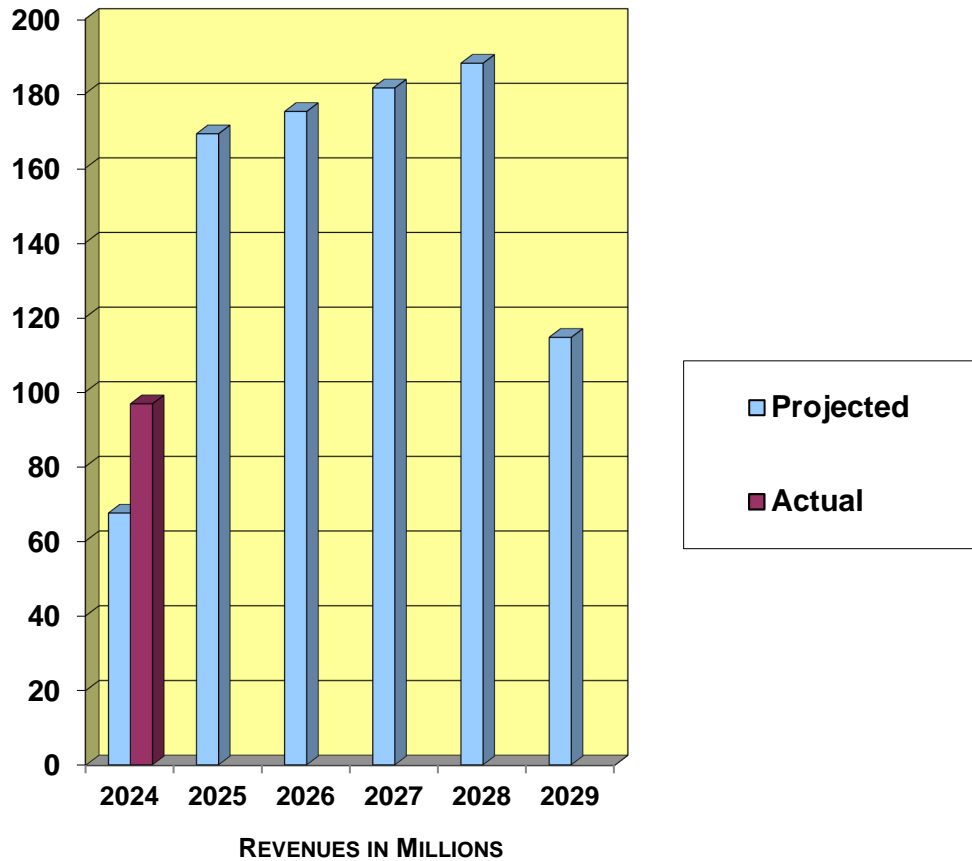
On November 2, 2021, Cobb County citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$894,891,903 with additional funding from the State of Georgia. The tax became effective January 1, 2024 and will expire on December 31, 2028. In the event that sales tax receipts exceed the amount approved in the referendum; the overage may continue to be used to pay for uncompleted projects outlined in the SPLOST 6 Notebook. Projects include new and replacement facilities, additions and modifications to existing facilities, infrastructure and Individual school needs, safety, security and support improvements, and academic and technology initiatives.



Sprayberry High School Replacement

- **NEW/REPLACEMENT FACILITIES:** SPLOST 6 funds will be used to replace Sprayberry HS, add a new CITA Career Academy and add a new South Cobb area elementary school. A total of \$9,546,251 has been expended on high school replacement as of June 30, 2024.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are planned at the following locations: Bells Ferry ES, North Cobb HS, Tapp MS, Kincaid ES, Mt. Bethel ES, Murdock ES, Sope Creek ES and Tritt ES. A total of \$658,181 has been expended on Additions/Modifications as of June 30, 2024.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Funds will be used for site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, furnishings, mechanical conveying systems, toilet room renovation and electrical upgrades. A total of \$6,947,820 has been expended on Infrastructure/Individual School Needs as of June 30, 2024.
- **SAFETY, SECURITY, AND SUPPORT:** School safety improvements include buses, vehicles, and equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional services needs, growth and replacement of furniture, equipment and finishes, land acquisitions, records management needs, safety and security, signage and traffic control, school security-exterior and interior, surveillance cameras, transportation infrastructure, student driver's education vehicles, program administration, undesignated classrooms and warehouse needs. A total of \$3,641,939 has been expended on Safety, Security and Support as of June 30, 2024.
- **ACADEMIC/TECHNOLOGY INITIATIVES:** Funds are being used for data center equipment replacement, district network maintenance, district phone replacement, learning management system, learning resources, obsolete computing device replacement for teachers and obsolete interactive classroom devices replacement. In addition, funds will be used to maintain existing technology, provide equipment and software for students with disabilities, maintain and modify spaces for learning commons, fine arts, robotics and other learning spaces. A total of \$15,776,070 has been expended on Academic/Technology as of June 30, 2024.

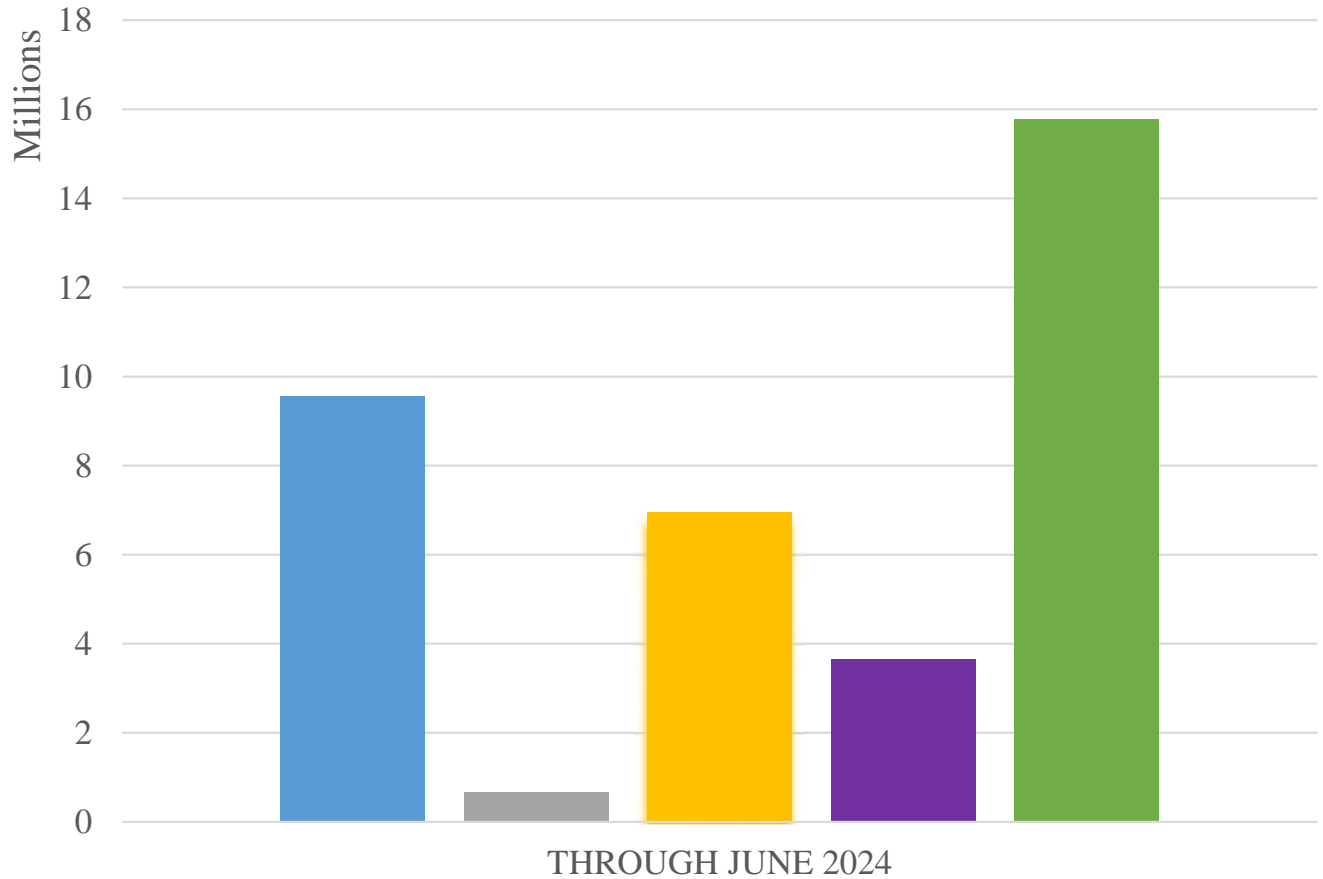
SPLOST 6 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER BUDGET	% CHANGE
FISCAL YEAR 2024	\$67,324,293	\$96,605,990	\$29,281,697	43.5%
FISCAL YEAR 2025	\$168,996,766			0.0%
FISCAL YEAR 2026	\$174,973,189			0.0%
FISCAL YEAR 2027	\$181,270,047			0.0%
FISCAL YEAR 2028	\$187,907,528			0.0%
FISCAL YEAR 2029	\$114,420,080			0.0%
TOTALS	\$894,891,903	\$96,605,990	-\$798,285,913	-89.2%

SPLOST 6 sales tax collections began January 1, 2024, with the first revenues received in February 2024. NOTE: The actual revenue figures do not include accruals.

SPLOST 6 EXPENDITURES BY CATEGORY



- New/Replacement Facilities
- Additions/Modifications
- Infrastructure/Individual School Needs
- Safety, Security & Support
- Academic/Technology

District Building Fund

The District Building Fund is a multi-year capital outlay fund used to track donations for small capital improvements and transfers from other funds for facility needs. Revenues also include interest income. Expenditures in the District Building Fund include portable classroom building expenses, land acquisitions, school improvement projects funded by donations, consultants for assessment of special district needs and long term facility planning, and small construction projects of an emergency nature that are not related to specific SPLOST funding. The current District Building Fund was established in FY2019.





INTERNAL SERVICE FUND AND OTHER FUND

INTERNAL SERVICE FUND BUDGET

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. The District has two individual funds in the Internal Service Funds category. The Unemployment Compensation and Self-Insurance Funds are used to account for the District's self-insurance programs.

OTHER SERVICE FUND BUDGET

The District has one fund in the Other Service Fund category. Catered Food Services provides catering services by school nutrition staff for school-related organizations.

**INTERNAL SERVICE AND OTHER SERVICE FUNDS BUDGET
REVENUE AND APPROPRIATIONS (FUNCTION)
EIGHT YEAR COMPARISON**

Description	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Revised Budget	FY2025 Approved Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Beginning Fund Balance July 1 (Estimated)	\$5,497,394	\$6,910,088	\$7,641,842	\$6,032,307	\$4,401,034	\$4,401,034	\$4,401,034	\$4,401,034
Revenue:								
Local	\$7,924,671	\$7,449,152	\$8,813,804	\$7,900,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$165,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
Total Revenue	\$8,089,671	\$7,449,152	\$8,813,804	\$7,950,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Total Revenue & Fund Balance	\$13,587,065	\$14,359,240	\$16,455,646	\$13,982,307	\$16,951,034	\$16,951,034	\$16,951,034	\$16,951,034
Appropriations								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$939	\$8,485	\$18,481	\$17,850	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$6,710,428	\$6,652,348	\$10,281,649	\$11,801,683	\$12,400,000	\$12,400,000	\$12,400,000	\$12,400,000
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$9,717	\$56,565	\$123,209	\$132,150	\$150,000	\$150,000	\$150,000	\$150,000
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$6,721,084	\$6,717,398	\$10,423,339	\$11,951,683	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Ending Fund Balance June 30 (Estimated)	\$6,865,981	\$7,641,842	\$6,032,307	\$2,030,624	\$4,401,034	\$4,401,034	\$4,401,034	\$4,401,034
Total Expenditures & Fund Balance	\$6,865,981	\$14,359,240	\$16,455,646	\$13,982,307	\$16,951,034	\$16,951,034	\$16,951,034	\$16,951,034

Note: The Internal Service Funds budget of FY2026, FY2027, FY2028 are projected with FY2025 amounts.

Note: The beginning fund balance of FY2021 reflected the exclusion of Actuarial outstanding losses reservation \$7.4 M in the Self-Insurance Fund (Fund 692).

Note: Ending fund balance and beginning fund balance can differ due to immaterial auditor adjustments.

Note: In FY2022 Purchasing/Warehouse Fund (Fund 0696) and Flexible Benefit Fund (Fund 697) balances moved to General Fund.

**INTERNAL SERVICE AND OTHER SERVICE FUNDS
REVENUE AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$5,497,394	\$6,910,088	\$7,641,842	\$6,032,307	\$4,401,034	\$4,401,034	\$4,401,034	\$4,401,034
Revenue:								
Local	\$7,924,671	\$7,449,152	\$8,813,804	\$7,900,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$165,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
Total Revenue	\$8,089,671	\$7,449,152	\$8,813,804	\$7,950,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Total Revenue & Fund Balance	\$13,587,065	\$14,359,240	\$16,455,646	\$13,982,307	\$16,951,034	\$16,951,034	\$16,951,034	\$16,951,034
Appropriations								
51 Salaries	\$405,160	\$391,075	\$424,398	\$641,721	\$639,382	\$648,973	\$658,707	\$668,588
52 Employee Benefits	\$192,541	\$171,289	\$171,995	\$181,059	\$344,083	\$349,244	\$354,483	\$359,800
53 Contract Services	\$16,642	\$54,352	\$59,676	\$0	\$75,708	\$75,708	\$75,708	\$75,708
54 Repair and Rental w Water	\$3,745	\$7,664	\$3,123	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
55 Other Purchases w Telephone	\$5,316,303	\$5,006,862	\$7,883,447	\$9,854,495	\$10,092,987	\$10,092,987	\$10,092,987	\$10,092,987
56 Supplies and Equipments w Utilitie	\$341,697	\$624,261	\$1,171,090	\$262,684	\$551,125	\$536,373	\$521,400	\$506,202
58 Dues and Other Fees	\$352,672	\$448,887	\$662,980	\$906,954	\$707,175	\$707,175	\$707,175	\$707,175
59 Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$92,324	\$13,009	\$46,630	\$34,770	\$69,540	\$69,540	\$69,540	\$69,540
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$6,721,084	\$6,717,398	\$10,423,339	\$11,951,683	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Ending Fund Balance June 30 (Estimated with Actuarial adjustment)	\$6,865,981	\$7,641,842	\$6,032,307	\$2,030,624	\$4,401,034	\$4,401,034	\$4,401,034	\$4,401,034
Total Expenditures & Fund Balance	\$6,865,981	\$14,359,240	\$16,455,646	\$13,982,307	\$16,951,034	\$16,951,034	\$16,951,034	\$16,951,034

Note: The grant fund budget of FY2026, FY2027, FY2028 are projected to reflect a salary step increase each year.

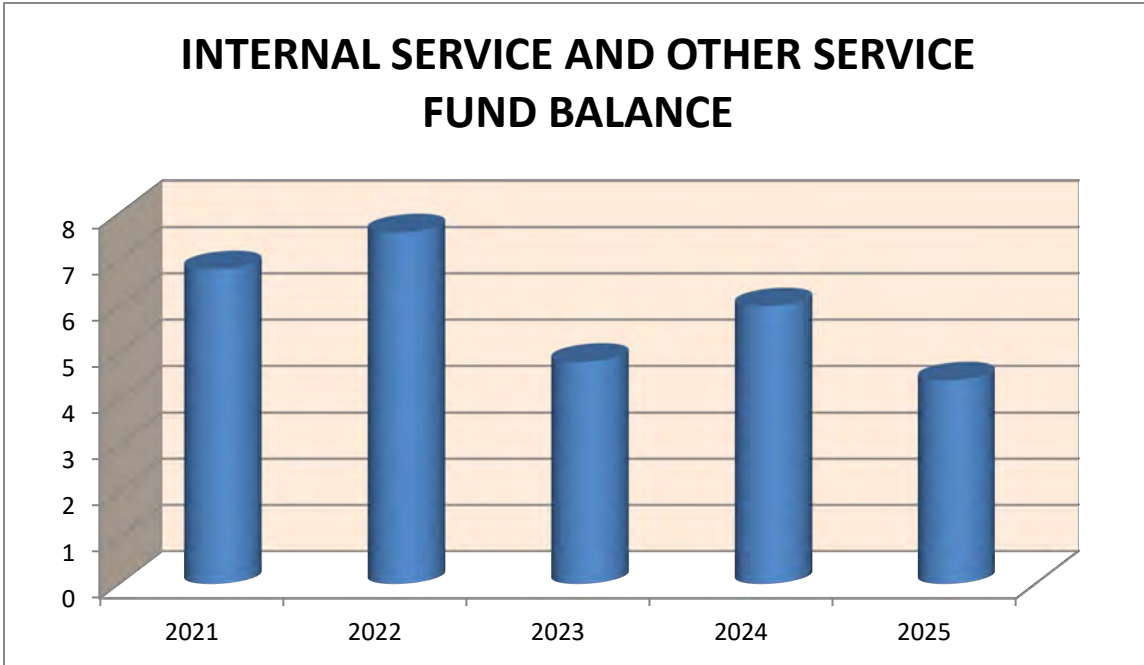
Note: Ending fund balance and beginning fund balance can differ due to immaterial auditor adjustments.

Note: The beginning fund balance of FY2021 reflected the exclusion of Actuarial outstanding losses reservation \$7.4 M in Fund 692.

Note: In FY2022 Purchasing/Warehouse Fund (Fund 0696) and Flexible Benefit Fund (Fund 697) balances moved to General Fund.

**INTERNAL SERVICE AND OTHER SERVICE FUNDS
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. The District has two individual funds in the Internal Service Funds category. The Unemployment Compensation and Self-Insurance Funds are used to account for the District’s self-insurance programs.

**INTERNAL SERVICE AND OTHER SERVICE FUNDS
FUND DESCRIPTIONS**

FUND #	FUND NAME	INTERNAL SERVICE FUND DESCRIPTION	REVENUE SOURCES
691	Unemployment	Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. This fund accounts for the cost of compensation for unemployment for previous employees that separated involuntarily.	Unemployment rates are determined by employer experience. Lower rates are earned by employers whose unemployment experience costs are less, and higher rates are assigned to employers whose experience indicates greater cost.
692	Self-Insurance	The Board of Education provides the total cost of a workers' compensation program that pays for employee claims for injuries resulting from performance of their duties. This fund also provides insurance for General Liability and Auto.	Workers' Compensation revenue is developed based on past and current claims history. General Liability and Auto revenue is based on past and current year insurance payments.
FUND #	FUND NAME	OTHER SERVICE FUND DESCRIPTION	REVENUE SOURCES
693	Catered Food Services	This fund was established to self-support catering services performed by FNS staff for schools and school-related organizations.	The revenues generated from the enterprise operations.

INTERNAL SERVICE AND OTHER SERVICE FUNDS
SUMMARY OF INTERNAL SERVICE AND OTHER SERVICE FUNDS
FY2025 BUDGET

Description	Fund 691	Fund 692	Fund 693	Total
	Unemployment	Self-Insurance	Catered Food Services	
Beginning Fund Balance				
July 1 (Estimated)	\$293,670	\$4,090,264	\$17,101	\$4,401,035
Revenue:				
Local	\$300,000	\$12,100,000	\$150,000	\$12,550,000
State Revenue	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0
Total Revenue	\$300,000	\$12,100,000	\$150,000	\$12,550,000
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$300,000	\$12,100,000	\$0	\$12,400,000
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$150,000	\$150,000
Community Services	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$12,100,000	\$150,000	\$12,550,000
Ending Fund Balance				
June 30 (Estimated)	\$293,670	\$4,090,264	\$17,101	\$4,401,035



INFORMATION SECTION



**COBB COUNTY SCHOOL DISTRICT
MILLAGE RATE AND PROPERTY TAX CALCULATION**

Metro Atlanta Millage Rate Comparison

Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	20.500	0.000	20.500	\$50,000
Cobb	18.700	0.000	18.700	\$10,000
DeKalb	22.980	0.000	22.980	\$12,500
Fulton	17.240	0.000	17.240	\$2,000
Gwinnett	19.200	1.450	20.650	\$4,000

Based on FY2024 (2023 Digest) millage rates adopted by Metro Atlanta school districts.

Property Tax Rates – Cobb County School District

Note: Taxes are levied on real and personal property. Based on a millage levy of 1.00 Mill, a homeowner would pay \$1.00 per \$1,000 on 40% of the assessed value.

Fiscal Year	General Fund Millage Rate	Bond Fund Millage Rate	Total Millage Rate
2016	18.90	0.00	18.90
2017	18.90	0.00	18.90
2018	18.90	0.00	18.90
2019	18.90	0.00	18.90
2020	18.90	0.00	18.90
2021	18.90	0.00	18.90
2022	18.90	0.00	18.90
2023	18.90	0.00	18.90
2024	18.70	0.00	18.70
2025	18.70	0.00	18.70



How the Tax Rate is used to calculate a tax bill on Assessed Value?

An example of how FY2024 County School Taxes are calculated for a \$400,000 home:

<u>Calculation</u>	<u>Item</u>
\$400,000	House assessed at Fair Market Value
X .40	40% Assessment Rate
<hr/> \$160,000	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$150,000	Tax Base for Property Tax
X .0187	<u>Millage Rate 18.70</u>
<hr/> \$ 2,805	General Fund School Taxes

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST SEVEN FISCAL YEARS**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund:				
Total Taxes Levied	\$ 468,387,000	\$ 508,461,000	\$ 536,187,000	\$ 562,732,000
Collected Current Year	466,239,000	505,912,000	532,737,000	559,804,000
Percent of Taxes Collected	99.54%	99.50%	99.36%	99.48%
Subsequent Years Collected	\$ 1,994,859	\$ 2,383,246	\$ 3,184,718	\$ 2,724,256
Total Collected All Years	468,233,859	508,295,246	535,921,718	562,528,256
Balance Receivable	\$ 153,141	\$ 165,754	\$ 265,282	\$ 203,744
Percent of Taxes Collected	99.97%	99.97%	99.95%	99.96%

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
General Fund:				
Total Taxes Levied	\$ 595,290,000	\$ 662,926,000	\$ 749,980,000	\$ 4,083,963,000
Collected Current Year	593,067,000	660,138,000	744,307,419	4,062,204,419
Percent of Taxes Collected	99.63%	99.58%	99.24%	99.47%
Subsequent Years Collected	\$ 1,936,593	\$ 2,040,075	\$ -	\$ 14,263,747
Total Collected All Years	595,003,593	662,178,075	744,307,419	4,076,468,166
Balance Receivable	\$ 286,407	\$ 747,925	\$ 5,672,581	\$ 7,494,834
Percent of Taxes Collected	99.95%	99.89%	99.24%	99.82%

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Total Taxes Levied on calculated on CCSD fiscal year collections.

Source: District Records, Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS**

<u>COUNTY SCHOOL</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Real - Residential	\$ 15,951,678,783	\$ 17,150,203,122	\$ 19,072,527,498	\$ 20,795,272,319
Real - Commercial	<u>6,108,270,008</u>	<u>6,460,116,029</u>	<u>6,646,763,849</u>	<u>7,157,147,483</u>
Real Subtotal	22,059,948,791	23,610,319,151	25,719,291,347	27,952,419,802
Personal	2,675,315,140	2,856,245,405	3,049,369,212	2,618,157,034
Public Utility	893,002,752	870,412,061	855,371,356	853,859,670
Motor Vehicles	1,572,982,310	1,128,274,310	823,712,610	583,963,950
Mobile Homes	12,923,089	12,938,480	12,581,964	12,038,537
Timber - 100%	25,813	-	23,000	73,877
Heavy Duty Equipment	<u>1,550,272</u>	<u>1,747,848</u>	<u>2,319,221</u>	<u>2,281,434</u>
Gross Digest	<u>\$ 27,215,748,167</u>	<u>\$ 28,479,937,255</u>	<u>\$ 30,462,668,710</u>	<u>\$ 32,022,794,304</u>
Estimated Actual Value				
LESS M&O Exempt	<u>\$ (5,860,902,407)</u>	<u>\$ (6,438,239,118)</u>	<u>\$ (7,098,878,872)</u>	<u>\$ (7,146,009,352)</u>
Net M&O Digest	<u>\$ 21,354,845,760</u>	<u>\$ 22,041,698,137</u>	<u>\$ 23,363,789,838</u>	<u>\$ 24,876,784,952</u>
Net M&O Millage	18.90%	18.90%	18.90%	18.90%
Net Taxes Levied	\$ 403,606,585	\$ 416,588,095	\$ 441,575,628	\$ 470,171,236
Net Taxes \$ Increase/Decrease	\$ 16,607,140	\$ 12,981,510	\$ 24,987,533	\$ 28,595,608
Net Taxes % Increase/Decrease	4.3%	3.2%	6.0%	6.5%
Direct Rate	18.90%	18.90%	18.90%	18.90%

Source: Office of Tax Commissioner, Cobb County

*Amounts are in digest year.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$	22,485,981,044	\$ 24,191,013,135	\$ 25,512,601,086	\$ 27,349,888,942	\$ 31,515,288,332	\$ 37,034,063,200
	<u>8,117,934,595</u>	<u>8,416,023,106</u>	<u>8,946,409,592</u>	<u>9,536,883,680</u>	<u>10,095,277,824</u>	<u>11,072,872,020</u>
	30,603,915,639	32,607,036,241	34,459,010,678	36,886,772,622	41,610,566,156	48,106,935,220
	2,765,994,415	2,829,528,083	2,898,008,911	2,893,816,042	3,145,007,589	3,614,861,128
	839,298,067	869,265,947	888,755,947	930,323,660	975,747,139	955,561,473
	424,772,870	332,095,090	266,071,610	210,910,680	181,230,170	173,428,160
	11,963,700	12,700,651	13,109,955	13,008,126	12,984,231	12,863,907
	117,408	-	-	-	15,000	-
	<u>1,888,857</u>	<u>2,277,113</u>	<u>2,373,911</u>	<u>1,799,537</u>	<u>3,336,782</u>	<u>3,271,399</u>
\$	<u>34,647,950,956</u>	<u>36,652,903,125</u>	<u>38,527,331,012</u>	<u>40,936,630,667</u>	<u>45,928,887,067</u>	<u>52,866,921,287</u>
\$	<u>(7,729,704,572)</u>	<u>(8,270,157,266)</u>	<u>(8,766,733,703)</u>	<u>(9,471,117,883)</u>	<u>(10,829,173,057)</u>	<u>(12,690,657,388)</u>
\$	<u>26,918,246,384</u>	<u>28,382,745,859</u>	<u>29,760,597,309</u>	<u>31,465,512,784</u>	<u>35,099,714,010</u>	<u>40,176,263,899</u>
	18.90%	18.90%	18.90%	18.90%	18.90%	18.70%
\$	508,754,857	\$ 536,433,897	\$ 562,475,289	\$ 594,698,192	\$ 663,384,595	\$ 751,296,135
\$	38,583,621	\$ 27,679,040	\$ 26,041,392	\$ 32,222,902	\$ 68,686,403	\$ 87,911,540
	8.2%	5.4%	4.9%	5.7%	11.6%	13.3%
	18.90%	18.90%	18.90%	18.90%	18.90%	18.70%

/

**COBB COUNTY SCHOOL DISTRICT
TAX RATE EFFECT ON THE AVERAGE TAXPAYER**

The Cobb County Tax Assessor provides the average estimated values for both Homestead and Non-Homestead real property.

Homestead property, which is usually a personal or primary residence, the average Cobb County taxpayer would pay approximately \$3,179 in school district taxes on a residence valued at \$450,000 in 2025. The chart below illustrates the recent changes in the Fair Market Value of Homestead Property in Cobb County and the resulting school district property tax.

Average Estimated Value for Homesteaded Property:										
	2021		2022		2023		2024		2025	
							Current Year		Proposed Year	
		Actual		Actual		Actual		Estimated		Projected
Fair Market Value Assessment		\$ 338,008		\$ 342,863		\$ 350,000		\$ 400,000		\$ 450,000
40% Assessed Rate	x	0.40	x	0.40	x	0.40	x	0.40	x	0.40
Assessed Value for Tax Purposes		\$ 135,203		\$ 137,145		\$ 140,000		\$ 160,000		\$ 180,000
Homestead Exemption		(10,000)		(10,000)		(10,000)		(10,000)		(10,000)
Tax Base for Property Tax		125,203		127,145		130,000		150,000		170,000
Millage Rate	x	0.01890	x	0.01890	x	0.01890	x	0.01870	x	0.01870
Property Tax		\$2,366.34		\$2,403.04		\$2,457.00		\$ 2,805.00		\$ 3,179.00

Non-Homestead Property represents industrial, commercial and some agricultural property and “second homes.” The average estimated value of Non-Homestead Property is typically higher than Homestead Property and provides a significant amount of tax revenue for the District. In 2025, the average taxpayer would pay approximately \$4,675.00 in school district taxes on Non-Homestead Property valued at \$625,000. The chart below illustrates the recent changes in the Fair Market Value of Non-Homestead Property in Cobb County and the resulting school district property tax.

Average Estimated Value for Non-Homesteaded Property:										
	2021		2022		2023		2024		2025	
							Current Year		Proposed Year	
		Actual		Actual		Actual		Estimated		Projected
Fair Market Value Assessment		\$ 489,078		\$ 489,078		\$ 480,000		\$ 550,000		\$ 625,000
40% Assessed Rate	x	0.40	x	0.40	x	0.40	x	0.40	x	0.40
Assessed Value for Tax Purposes		\$ 195,631		\$ 195,631		\$ 192,000		\$ 220,000		\$ 250,000
Homestead Exemption		-		-		-		-		-
Tax Base for Property Tax		195,631		195,631		192,000		220,000		250,000
Millage Rate	x	0.01890	x	0.01890	x	0.01890	x	0.01870	x	0.01870
Property Tax		\$3,697.43		\$3,697.43		\$3,628.80		\$ 4,114.00		\$ 4,675.00

COBB COUNTY SCHOOL DISTRICT DISTRICT STUDENT ENROLLMENT

In October of each year, enrollment projections for the forthcoming school year are made in collaboration with the District’s Accountability & Research Department and the Financial Planning & Analysis Department. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the projections took into consideration the **Enrollment Study Annual Update** that developed for the District by Educational Planners, LLC., as well as a review on the population and housing data of the Atlanta Regional Commission (ARC). The following table presents the past five years of active enrollment data and a projection for future years:

Five Year History	FY2020	FY2021	FY2022	FY2023	FY2024
Enrollment	112,097	107,379	106,970	106,703	106,358
Growth Rate	-	(4.21%)	(0.38%)	(0.25%)	(0.32%)

Projection	FY2025	FY2026	FY2027	FY2028
Enrollment	106,623	106,890	107,157	107,425
Growth Rate	0.25%	0.25%	0.25%	0.25%



FY2025 PERSONNEL RESOURCE CHANGES – GENERAL FUND



(In FTE Basis)

GENERAL FUND	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Approved Budget
Instructional School Positions					
Kindergarten Teachers	360.00	299.00	325.00	327.00	317.00
Kindergarten Early Intervention Program	135.00	120.00	126.00	126.50	125.50
Grades 1-3	1,022.50	960.50	952.00	991.00	985.00
Grades 1-3 Early Intervention Program	295.00	312.00	302.00	321.50	311.00
Grades 4-5	581.00	553.00	537.00	557.00	561.00
Grades 4-5 Early Intervention Program	194.50	203.50	208.00	210.00	207.50
Elementary Specialists	228.00	218.00	219.00	220.00	219.00
Grades 6-8	864.50	839.50	810.50	802.00	795.50
Grades 9-12/Alternative Program	1,070.00	1,074.50	1,083.50	1,086.50	1,085.00
Virtual Learning Teachers	11.00	11.00	11.00	18.00	18.00
Career & Technology	121.50	133.00	131.50	134.00	138.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	27.00	27.00	29.50	29.50
Discretionary Staff - Certified	31.11	283.61	107.11	124.11	121.61
Tech Instructional Specialist TTIS	20.00	20.00	24.00	24.00	24.00
Magnet Teachers	12.00	12.00	12.00	13.00	13.00
Magnet Assistant Principal	6.00	6.00	6.00	6.00	6.00
English as a Second Language - ESOL	209.50	214.00	220.50	225.00	242.00
Gifted	563.50	580.00	559.00	564.50	575.00
Remedial Education Teachers	250.50	255.50	301.00	305.00	321.00
Special Ed - Teachers	1,300.00	1,300.00	1,300.00	1,306.90	1,314.90
Special Ed - Preschool Teachers	79.50	79.50	79.50	104.00	104.00
Special Ed - Parapros	452.00	452.00	452.00	464.40	464.40
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapros	41.00	42.00	42.00	42.00	42.00
Kindergarten Parapros	360.00	299.00	324.00	326.00	316.00
Elementary Parapros	147.00	135.00	136.00	136.50	135.50
Media Parapros	81.10	78.20	97.00	96.50	96.50
Virtual Learning Parapros	16.00	16.00	17.00	17.00	17.00
Media Specialists	125.00	126.00	127.00	127.00	127.00
Total Instructional School Positions	8,773.71	8,814.81	8,701.61	8,869.91	8,876.91
Other School Support Positions					
Principals	108.00	109.00	109.00	109.00	109.00
Assistant Principals	229.00	224.00	219.00	236.00	237.00
Cobb Horizon Parent Facilitator	0.00	0.00	0.00	0.00	0.00
Program Director/Coordinator/Admin	2.00	4.00	6.00	5.00	5.00
Counselors (Elementary, Middle, High)	259.00	253.00	252.00	252.50	252.50
Local School Secretary	110.00	111.00	111.00	111.00	111.00
Local School Bookkeeper	111.00	112.50	112.50	112.50	112.50

FY2025 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



(In FTE Basis)

GENERAL FUND	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Approved Budget
Local School Clerical	272.50	269.00	273.00	268.50	268.50
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
IWC Facilitator, Consultant, Parent Spec.	0.00	8.00	8.15	8.15	8.15
Interpreters – Special Ed	7.00	7.00	7.00	7.00	8.00
Diagnosticians	4.00	4.00	4.00	11.60	15.60
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.60	9.60
Physical Therapists	6.40	6.40	6.40	6.00	6.00
Speech Language Pathologist (SLP)	191.00	191.00	191.00	191.00	192.00
SLP Parapros	4.00	4.00	4.00	6.00	6.00
Special Ed Nurses	12.50	12.50	12.50	12.50	12.50
Support and Service Admin (SSA)	85.00	85.00	70.00	70.00	70.00
School Nurses, Consult/Itinerant Nurses	117.00	118.00	116.00	118.00	118.00
Hospital / Homebound Teachers	3.00	3.00	2.00	1.00	1.00
Special Ed Transition Resource Specialist	0.00	0.00	0.00	0.00	2.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Psychologists	40.25	40.25	50.25	50.25	50.25
Tech Specialists – Tech Dept	71.00	73.00	72.00	73.00	73.00
Social Workers	33.00	33.00	33.00	37.50	37.50
Truancy Coordinators	0.00	0.00	0.00	4.00	4.00
Campus Officers	49.00	50.00	50.00	80.00	80.00
Custodians	617.35	623.85	628.85	631.10	634.10
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	859.00	859.00	859.00	859.00	859.00
Maintenance	139.00	139.00	139.00	142.00	142.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,468.60	3,478.10	3,474.25	3,541.20	3,554.20
Central Office Support Positions					
Division 1 – Superintendent	2.00	2.00	2.00	2.00	2.00
Division 1 – Chief of Staff	14.00	14.50	16.50	30.00	30.00
Division 2 – Operations	54.25	71.25	73.10	76.10	76.10
Division 3 – Technology	58.50	58.50	58.00	58.00	58.00
Division 4 – Human Resources	45.00	47.00	51.50	54.50	54.50
Division 5 – Strategy & Accountability	36.50	37.50	43.50	37.00	37.00
Division 6 – Academics-Teach & Learn	66.78	66.78	66.68	72.68	72.68
Division 6 – Academics-Special Ed Svcs	26.00	26.00	42.00	43.00	43.00
Division 7 – School Leadership	17.49	17.49	15.49	14.49	14.49
Division 8 – Financial Services	54.65	54.65	56.65	60.65	60.65
Total Central Office Support Positions	375.17	395.67	425.42	448.42	448.42
Grand Total – General Fund Positions	12,617.48	12,688.58	12,601.28	12,859.53	12,879.53

FY2025 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



(In FTE Basis)

OTHER FUNDS	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Approved Budget
SPLOST 5 & 6	34.12	33.05	33.05	33.05	33.05
Title I	170.60	169.60	201.09	201.09	187.49
IDEA	322.60	312.00	324.35	324.35	314.95
CTAE	0.00	0.00	0.00	0.00	0.00
Title II - A	10.99	10.98	10.99	10.99	10.98
Homeless Grant	0.00	0.00	0.00	2.00	0.00
American Rescue Plan Act	0.00	215.00	215.00	0.00	0.00
Title III – A (LEP)	6.05	6.05	6.05	6.05	6.05
Title IV – A & B	3.40	3.36	4.34	4.34	4.34
USDA Fresh Fruits & Veggie	0.00	0.00	0.00	0.00	0.00
Adult Education	7.00	7.00	7.00	8.00	8.00
GNETS	46.25	38.25	49.00	49.00	29.31
Donations	0.00	0.00	0.00	0.00	0.00
Venue Management	2.00	4.00	0.00	0.00	0.00
After School Program	4.10	4.10	3.85	3.85	3.85
Performing Arts	0.00	0.00	0.00	0.00	0.00
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	0.00	0.00
Adult High School	2.60	2.60	3.00	3.00	3.00
Art Career and Cultural Expl	0.00	0.00	0.00	0.00	0.00
Pre-Kindergarten (Lottery)	1.00	6.00	6.00	10.00	10.00
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition Service	1,216.00	1,216.00	1,216.00	1,216.00	1,216.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Self-Insurance	5.00	5.69	5.69	5.69	7.69
Purchasing/ Warehouse	17.00	0.00	0.00	0.00	0.00
Flexible Benefits	1.00	0.00	0.00	0.00	0.00
Grand Total – Other Funds Positions	1,871.71	2,055.68	2,107.41	1,878.41	1,835.71

The District FY2025 Personnel total 14,715.24 (in FTE basis) including General Fund and Other Funds positions.



Five Year Financial Forecast

Type	Category	FY2024 Board Approved Revised Budget	Year 1 FY2025	Year 2 FY2026	Year 3 FY2027	Year 4 FY2028	Year 5 FY2029	Assumptions												
1 Local	Property Tax Revenue	\$ 710,105,505	\$ 785,619,822	\$ 844,541,309	\$ 907,881,907	\$ 975,973,050	\$ 1,049,171,029	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2025 Projected Digest</td> <td>7.56%</td> </tr> <tr> <td>FY2026 Projected Digest</td> <td>7.50%</td> </tr> <tr> <td>FY2027 Projected Digest</td> <td>7.50%</td> </tr> <tr> <td>FY2028 Projected Digest</td> <td>7.50%</td> </tr> <tr> <td>FY2029 Projected Digest</td> <td>7.50%</td> </tr> </table>	<u>Property Digest Information</u>		FY2025 Projected Digest	7.56%	FY2026 Projected Digest	7.50%	FY2027 Projected Digest	7.50%	FY2028 Projected Digest	7.50%	FY2029 Projected Digest	7.50%
<u>Property Digest Information</u>																				
FY2025 Projected Digest	7.56%																			
FY2026 Projected Digest	7.50%																			
FY2027 Projected Digest	7.50%																			
FY2028 Projected Digest	7.50%																			
FY2029 Projected Digest	7.50%																			
2	Other Tax Revenue	\$ 68,811,650	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	\$ 67,719,734	Constant												
3	Other Local	\$ 22,507,213	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	\$ 20,678,281	Constant												
4 State	Miscellaneous State Grant	\$ 6,127,520	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	\$ 13,056,826	Constant												
5	QBE	\$ 644,361,792	\$ 705,043,420	\$ 702,043,420	\$ 699,043,420	\$ 696,043,420	\$ 693,043,420	Decrease for Local Fair Share Change												
6 Federal	Indirect Cost	\$ 6,264,396	\$ 5,726,019	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant												
7	ROTC	\$ 1,183,400	\$ 1,199,180	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant												
8	MedAce	\$ 1,457,410	\$ 2,575,441	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant												
9	Medicaid	\$ 608,526	\$ 2,139,157	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant												
10 Revenue Total		\$ 1,461,427,412	\$ 1,603,757,880	\$ 1,655,171,923	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643													
11 Reserve Available	Funds Reserved in Prior Year	\$ 110,339,185	\$ 57,581,243	\$ 34,602,661	\$ -	\$ -	\$ -													
Total Funds Available		\$ 1,571,766,597	\$ 1,661,339,123	\$ 1,689,774,584	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643													
Expenditure Total		\$ 1,571,766,597	\$ 1,661,339,123	\$ 1,689,774,584	\$ 1,715,512,521	\$ 1,780,603,664	\$ 1,850,801,643													
Forecasted (Deficit)/Surplus		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													



DISTRICT & STUDENT PERFORMANCE



**COBB COUNTY SCHOOL DISTRICT
AND STUDENT PERFORMANCE**

**Superintendent Ragsdale Recognized by National Peers for
Leadership and Being an “Inspiring Voice”**



At the 2024 School Superintendents Association (AASA) Conference, Superintendent Chris Ragsdale was recognized as an innovative leader and “inspiring voice,” commending the work he has led in Cobb over the last ten years.

The AASA is the premier national association for school system superintendents and leaders across the country and is the gold standard as a support organization for superintendents. As they work with superintendents across the 35,000 districts in the United States, the Superintendent’s most recent national recognition stands out for being received at a conference that is more familiar with superintendents nationwide than any other.

Superintendent Ragsdale was recognized as one of the longest-standing superintendents in the top 25 school districts and received questions about how children across Cobb outperform their peers. In a wide-ranging interview, the Superintendent spoke to the unique work in Cobb that has led to high academic achievement in the 24th largest school district in the country. Specifically, he was recognized for and asked questions about creating CTLs, student safety initiatives, keeping sexually explicit content out of classrooms, precisely identifying what students know and need through formative assessment and Cobb student performance when compared to their peers.

COBB COUNTY SCHOOL DISTRICT AND STUDENT PERFORMANCE

As an example, the Cobb Teaching and Learning System (CTLS) was spotlighted in an Ivy League study as a model for other school districts nationwide. Cobb's digital learning platform, which saves parents, teachers, and students time, also recently earned a national sustainable tech practices award.

Hearing the phrase "safety of students and staff is our top priority" is no surprise to anyone in Cobb, but the members of the AASA were surprised to hear of the many layers of detail contained in Cobb Shield, a network of 13 safety supports, available in every Cobb school. All of our students, staff, and parents benefit from the district's 80 well-trained police officers and our crisis response system, which is used by every staff member.

Cobb also led the state by introducing Georgia's BEST (Building Educator Success Together), a unique recruitment and retention program enabling Cobb educators to pursue an advanced degree in high-need areas at no tuition cost to them.

As Superintendent Ragsdale has repeatedly explained here in Cobb, he told the national audience he will continue to protect students from inappropriate, sexually explicit content and make sure parents decide what their children are exposed to.

Superintendent Ragsdale being recognized as a "leadership voice from one of the top districts across the country" follows his being named the Superintendent of the Year by the American Heart Association.

COBB COUNTY SCHOOL DISTRICT AND STUDENT PERFORMANCE

GEORGIA'S BEST (Building Educator Success Together)

Georgia's BEST Program Celebrates One-Year Anniversary



Georgia schools started the 2023-2024 school year with over 3,000 teaching vacancies. Some Districts in the metro-Atlanta area had more than 400 vacancies.

In contrast, there were about 20 vacancies in Cobb Schools thanks to Cobb Schools programs like Georgia's BEST (Building Educator Success Together), which is continuing Cobb's legacy of high retention and successfully recruiting the very best. February marks the one-year anniversary of the cutting-edge partnership between the Cobb County School District and the University of West Georgia (UWG) to provide Cobb educators the opportunity to pursue an advanced degree at no tuition cost.

So far, more than 98% of Cobb Schools educators have already said they plan to return to support Cobb students in the 2024-2025 school year.

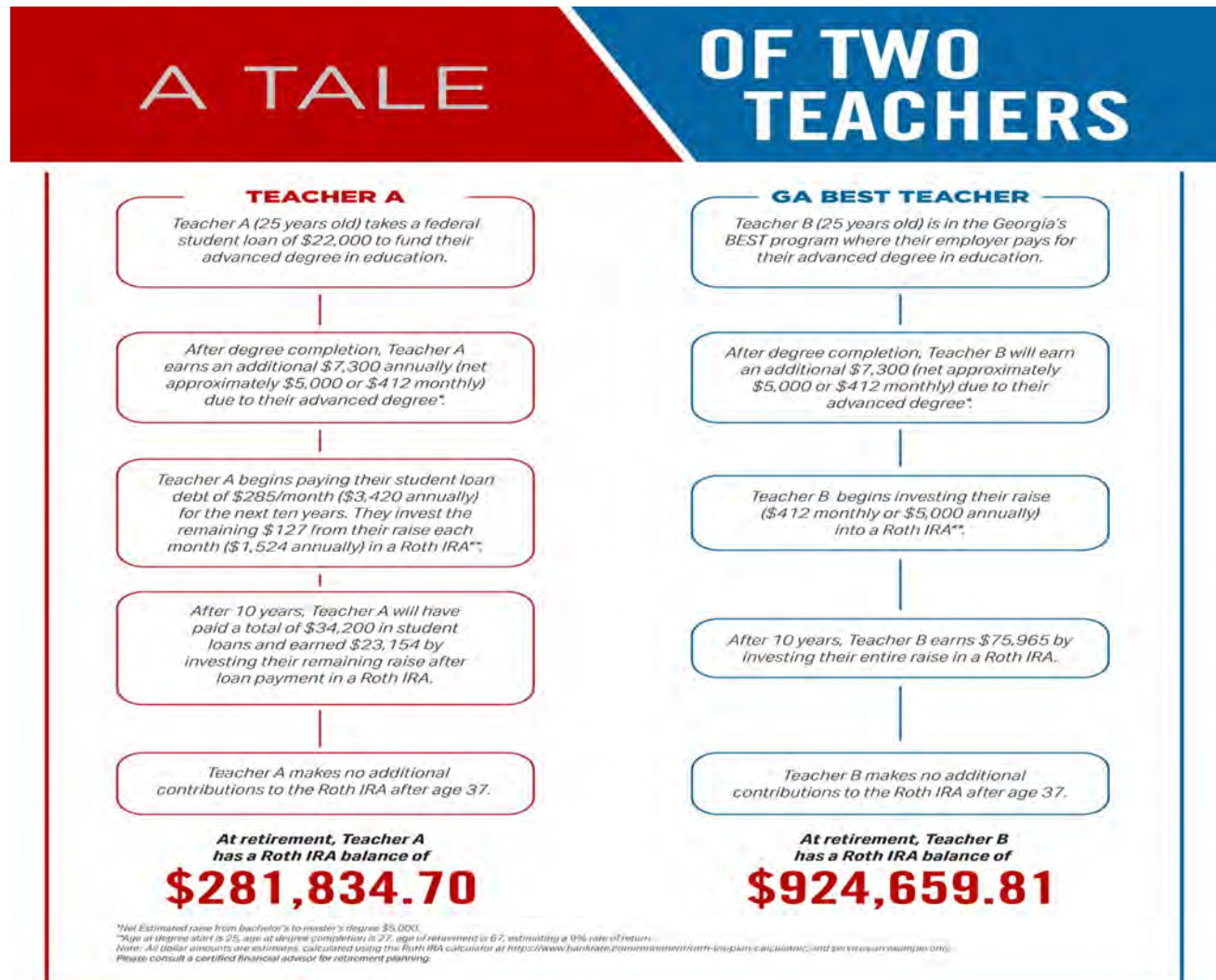
"One year in, we are incredibly pleased with the results of Georgia's BEST," said Cobb Schools Superintendent Chris Ragsdale. "The program provides significant benefit for those who complete it and stay in the Cobb County School District for the rest of their careers—more than an additional \$1 million worth!"

As UWG's Dean of the College of Education, Mike Dishman, explained during the February Board meeting, a Georgia's BEST teacher who invests their increased earnings from an advanced degree will be able to invest more than a teacher who must pay back a student loan.

COBB COUNTY SCHOOL DISTRICT AND STUDENT PERFORMANCE

GEORGIA'S BEST (Building Educator Success Together)

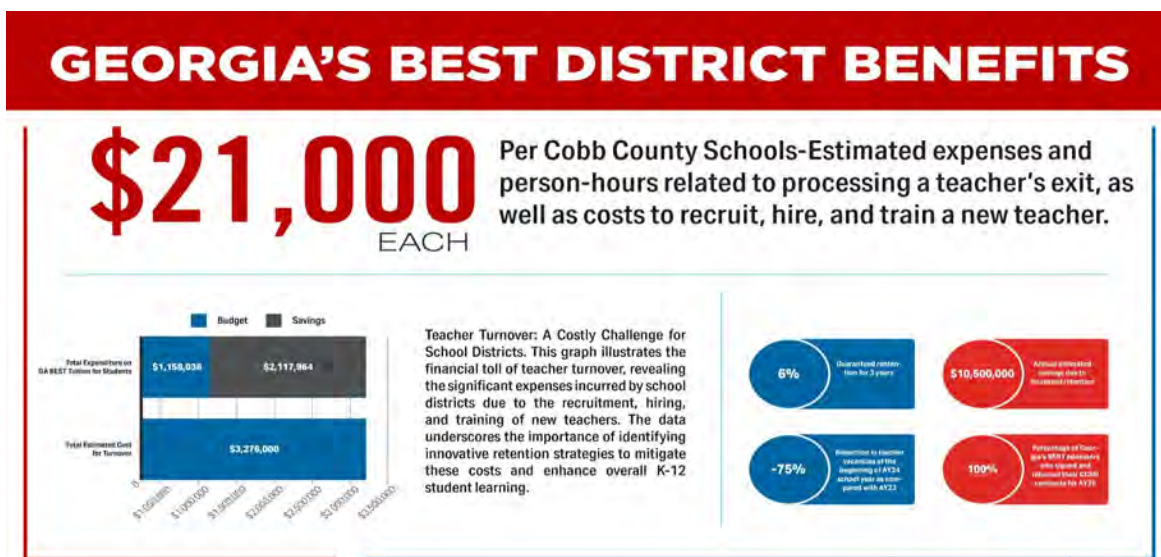
Over time, the investment gap will widen between a Georgia's BEST teacher and one forced to repay a student loan. By retirement, a Georgia's BEST teacher could have \$642,825 more in investments.



After one year, the positive impacts of the program are clear. In addition to the low vacancy numbers, the 700 new teachers hired by the district largely pointed to Georgia's BEST as one of the reasons they applied to join the Cobb Schools team. That includes more than 100 applicants who were willing to move across the country to work in Cobb and be part of Georgia's BEST. The feedback from the Cobb educators enrolled in Georgia's BEST leaves little doubt about the program's success.

COBB COUNTY SCHOOL DISTRICT AND STUDENT PERFORMANCE

GEORGIA'S BEST (Building Educator Success Together)



Word of the Georgia's BEST program spread quickly across the state of Georgia and states away. Other school districts were knocking on the door to learn how Cobb Schools and UWG make it work. The unique partnership between Cobb Schools and UWG has directly contributed to the success of the program.

What Cobb's educators are learning at UWG is already spreading to Cobb students in the classroom.

"From the Instructional Technology side, one great example is the integration of CTLS. We have integrated [CTLS] into the courses. The Cobb teachers in our courses are actually developing virtual materials that can be used and implemented in CTLS and then shared. They are developing them for teachers in their same discipline, same area, or same team, and they are developing it for their students," shared Dr. Logan Arrington, Interim Associate Department Chair, UWG College of Education.

Cobb teachers are using what they learn to boost student success.

"The Georgia's BEST program has reignited my passion for teaching and learning. I have learned so much about the science of reading and implemented new strategies with my students.

The first cohort of Georgia's BEST teachers will graduate with their advanced degrees in the next few months.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES TESTS SCORES

Cobb Students Outperform Their Metro Peers!!



Following the recent news of Cobb’s outstanding accreditation review, families now have more proof their students are earning the best available education in metropolitan Atlanta.

Cobb students once again outperformed their state and Atlanta metro peers, scoring higher than their Georgia and metro peers in each available subject and all available subjects combined.

“Our parents expect the best education in Atlanta, and their children are receiving it – at the lowest cost. Our teachers and students continue to show why they are the community’s greatest investment,” said Board Chair Randy Scamihorn.

Excellence Across Subjects

Cobb students surpassed their peers in every subject from third to eighth grade. As the chart shows, Cobb students led in ELA, science, and social studies across all grades and End-of-Course assessments combined.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES TESTS SCORES

SYSTEM	ELA	SCIENCE	SOCIAL STUDIES	ALL SUBJECTS
COBB SCHOOLS	79.1%	73.7%	82.1%	78.2%
FULTON	78.6%	72.6%	76.2%	76.6%
GWINNETT	74.0%	68.0%	75.6%	72.7%
MARIETTA	72.5%	66.0%	64.7%	69.9%
GEORGIA	71.3%	64.3%	71.8%	69.6%
DEKALB	61.4%	52.4%	60.5%	59.0%
ATLANTA	61.5%	51.5%	57.1%	58.3%

*Percentages represent students who scored Milestones levels 2-4.

Cobb’s focus on literacy paid off for Cobb families as more Cobb students are reading on grade level, than any other district in the metro. Ranking #1 for the percentage of students reading on grade level in 3rd, 5th, and 8th grades and American Literature, Cobb students also outscore the state average by double digits in grades 6 and 11.

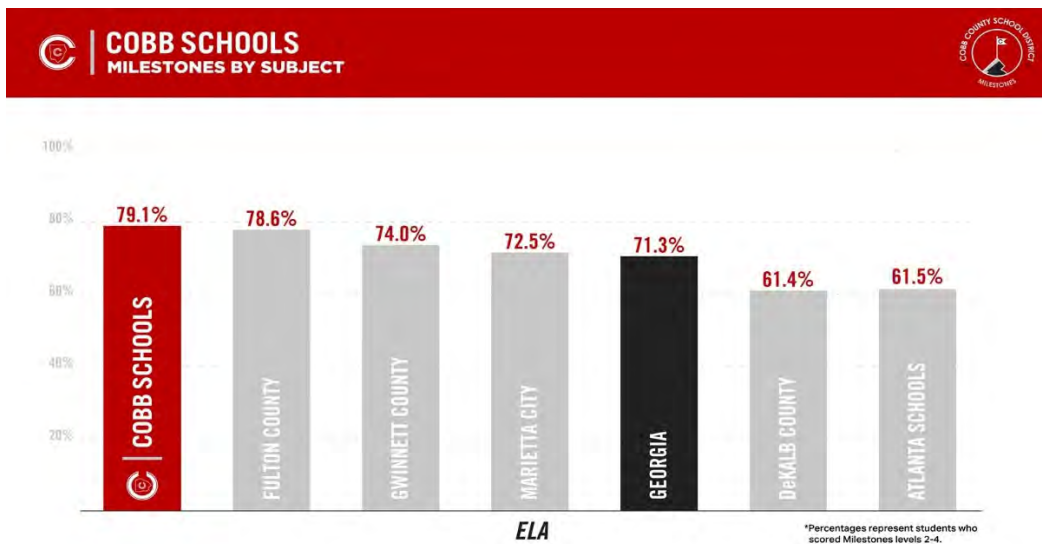
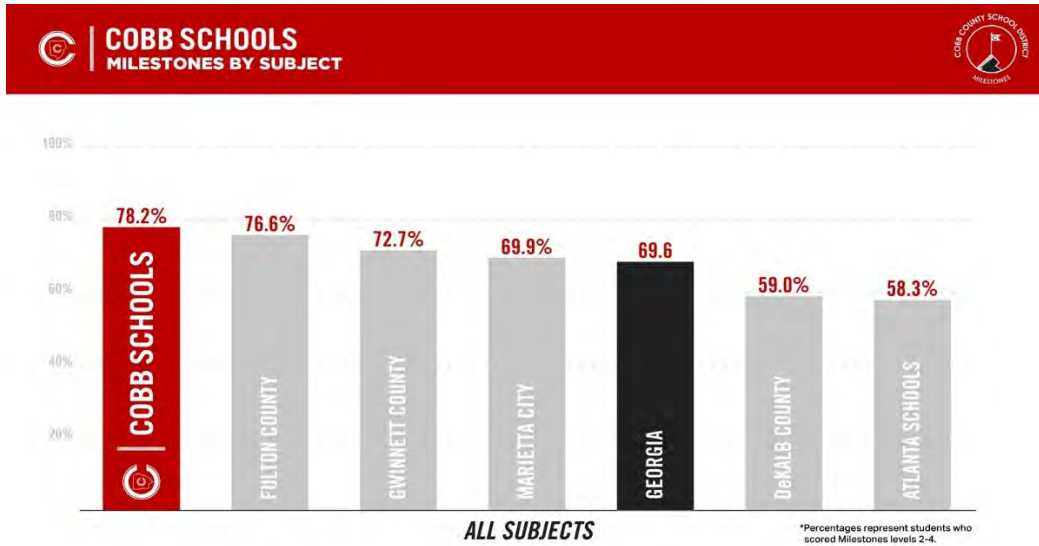
Reading levels also increased substantially in three grades: fifth (+3.9), sixth (+2.3), and eighth (+2.2) grades. ELA scores in 5th and 8th grades increased by 3.4 percentage points over last year. Continuing Cobb’s success, students scored the best in ELA for grades 3, 5, 6, 8, and American Literature. For grades 4 and 7, Cobb was a close second in the metro. Georgia peers posted scores up to 9.7 percentage points lower than Cobb.

Looking at other high school subjects, metro districts, and the entire state, have a long way to climb before catching up to Cobb students—more than double digits. For US History, Cobb students outperformed the state average by 17 percentage points, with the next closest metro district trailing by 13.7 points. Similarly, in Biology, Cobb topped the state average by 13.9 percentage points, leaving the next closest metro district 5.6 points behind.

COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS (Continued)

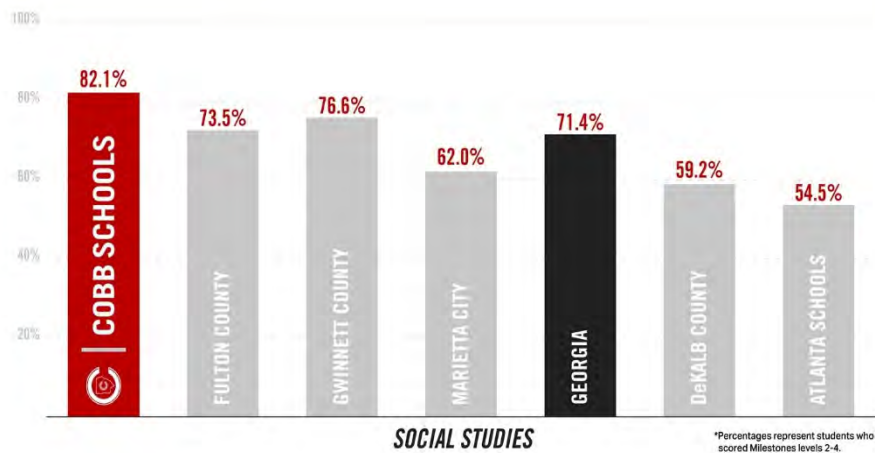
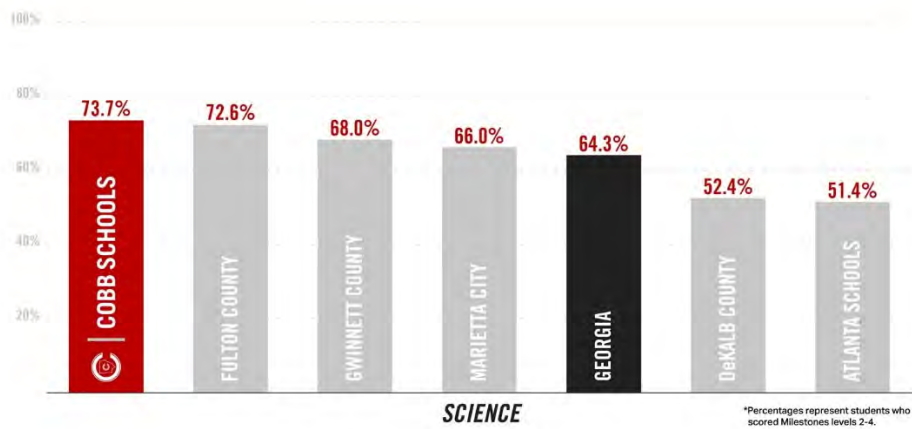
GEORGIA MILESTONES TESTS SCORES

The Georgia Milestones is the state’s required annual assessments of what students know at the end of a class and grade.



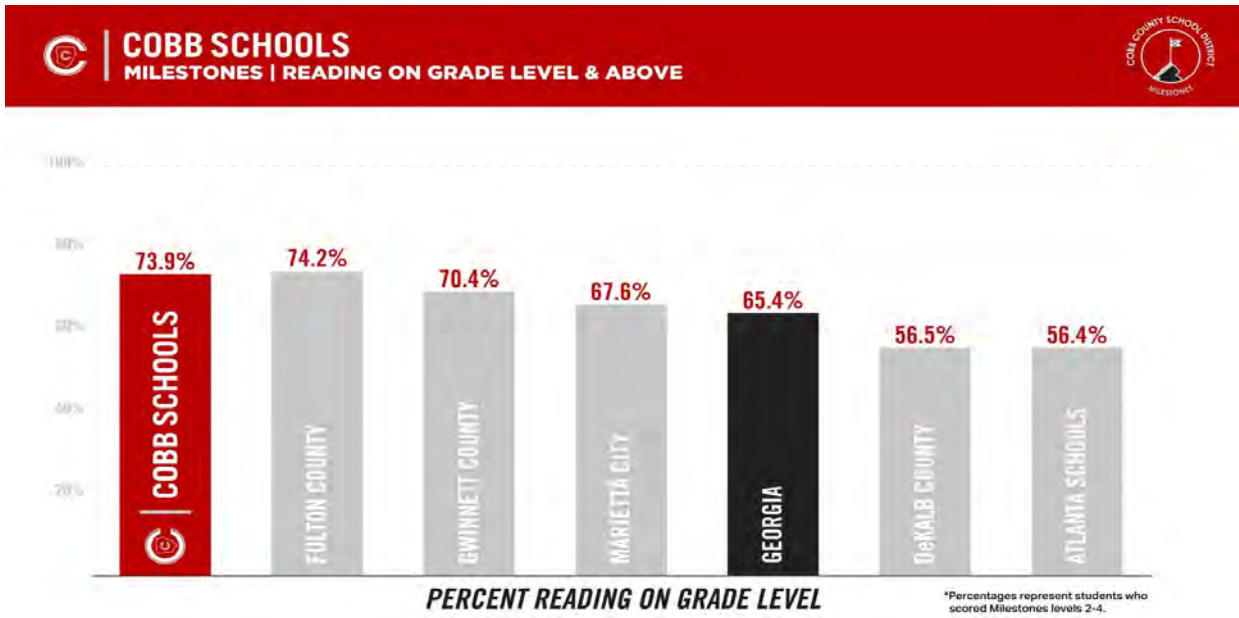
**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES TESTS SCORES



COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)

GEORGIA MILESTONES TESTS SCORES



Anticipating New Math Scores

The state is still implementing a standards-setting process for the new math assessments, so Math scores will not be available until August or September 2024. This year, some Cobb students will strengthen their math skills through a new high-quality learning option, **Prisms of Reality**. Using the experiential learning platform, students will engage with the standards-aligned modules on core topics, and Cobb teachers will be able to individualize instruction.

More students across the Cobb County School District will soon have access to an experiential learning platform for math and science that uses adaptive Immersive Virtual Reality (IVR) to transform the learning experience.

Designed for tactile, kinesthetic, and visual sense-making while solving compelling real-world problems, Prisms of Reality is designed to extend learning and boost interest in science, technology, engineering, and math (STEM).

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES TESTS SCORES

Cobb Virtual Academy (CVA) has employed the high-quality virtual option for three years, and data has shown a higher level of student engagement. As a result of the success at CVA, District leaders are expanding the proof-of-concept learning program to 20 middle and high schools across Cobb County.

The following schools will roll out the virtual reality technology to help students with math and science:

- Allatoona High School
- Awtrey Middle School
- Barber Middle School
- Campbell Middle School
- Campbell High School
- Daniell Middle School
- Durham Middle School
- Floyd Middle School
- Hightower Trail Middle School
- Hillgrove High School
- Lovinggood Middle School
- McEachern High School
- North Cobb High School
- Osborne High School
- Pearson Middle School
- Pope High School
- Simpson Middle School
- South Cobb High School
- Sprayberry High School
- Tapp Middle School

From 45+ STEM-certified schools to elite magnet programs dedicated to STEM, students across Cobb Schools already have access to many STEM learning opportunities. This year, 11 Cobb high schools were designated AP STEM Achievement Schools. Cobb Schools is also home to STEMapalooza, the annual summer event where educators from across Georgia and even out of state come to learn how Cobb educators teach STEM.

Prisms of Reality is intended to add to those successes. As students engage with the standards-aligned modules on core topics, their teachers can monitor their progress and strategically intervene while students are in virtual reality. The program intends to empower teachers and students to teach and learn math and science through movement, experience, and discovery while rapidly improving student proficiencies on key bottleneck topics in secondary math and science.

Cobb teachers will be able to individualize instruction thanks to the Prism platform, which provides high-impact analysis of student progress and performance on standards over time and so supports strategic, data-driven instructional planning. The platform can be woven into regular or hybrid classroom instruction and can also serve as a remediation tool for in-school intervention or after-school tutoring.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

Leading in Excellence: Cobb's SAT scores top Metro, State, and Nation!



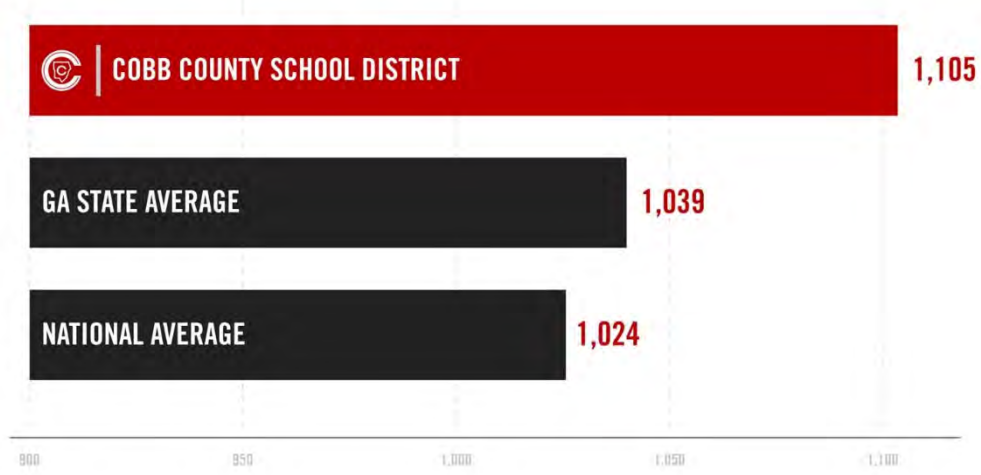
Each Fall, the Georgia Board of Education announces how the most recent graduating class performed on the SAT. This year is no different. Cobb students also once again led their state and metro peers and widened the gap with their national peers.

As students enjoy Fall Break, the Georgia Board of Education has released the SAT results for the graduating class of 2024. Once again, Cobb students continue to maintain their significant lead over state and national peers!

This year, out of a maximum possible 1,600 points, Cobb students posted a **1105**, which is an increase over the 2023 results.

Georgia's average SAT score of 1039 lags behind Cobb by 66 points, and the national average is even further behind with a score of 1024 or 81 points below Cobb.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**



The scores include the most recent score for each student in the class of 2024 who took the SAT during high school. Six of the schools had average scores at or above 1100.

The Cobb schools with the top SAT scores include Walton High School (1250), Pope High School (1194), and Lassiter High School (1182).

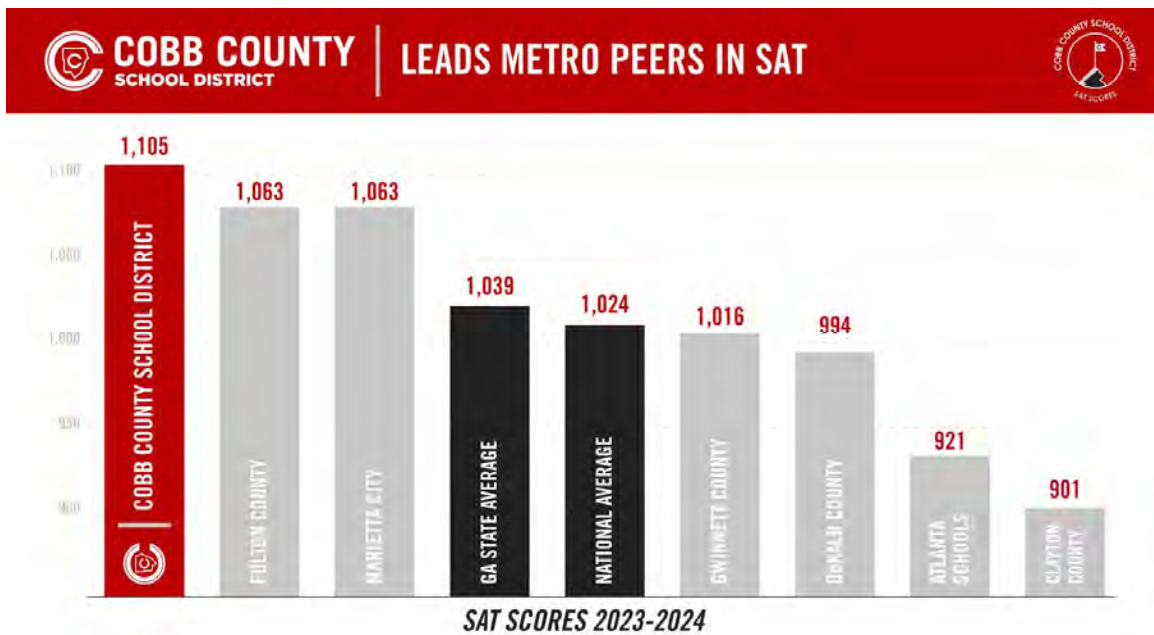
The district’s average for the evidence-based reading and writing section was 565 out of a maximum of 800, 2 points higher than in 2023. The district average for the math section was 540 out of a maximum of 800, 1 point lower than in 2023.

"Cobb families choose to live here because they know they're giving their kids the best chance to succeed. SAT scores, which lead our metro peers, confirm they've made the right choice," said Board Chair Randy Scamihorn.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

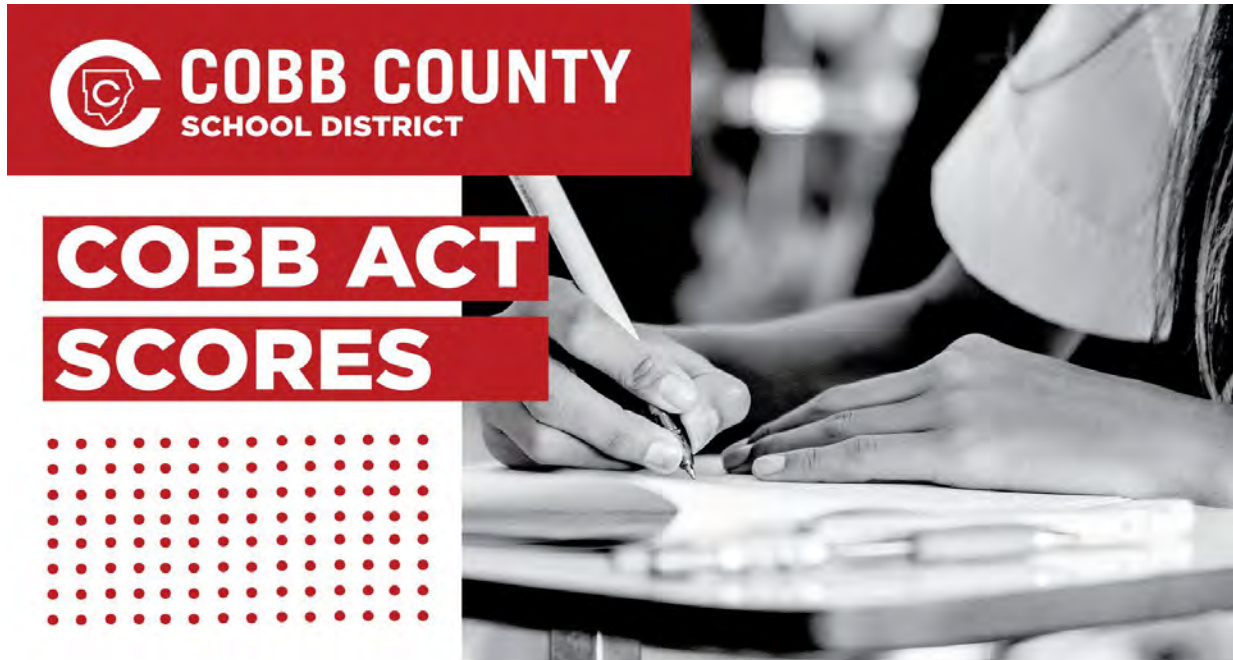
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

When looking at other metro Atlanta districts, Cobb students led the way, outpacing Fulton by 42 points, Marietta City by 42 points, Gwinnett by 89 points, DeKalb by 111 points, Atlanta by 184 points, and Clayton by 204 points.



COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)
AMERICAN COLLEGE TESTING (ACT) SCORES

Cobb Students Set Bar with ACT Scores

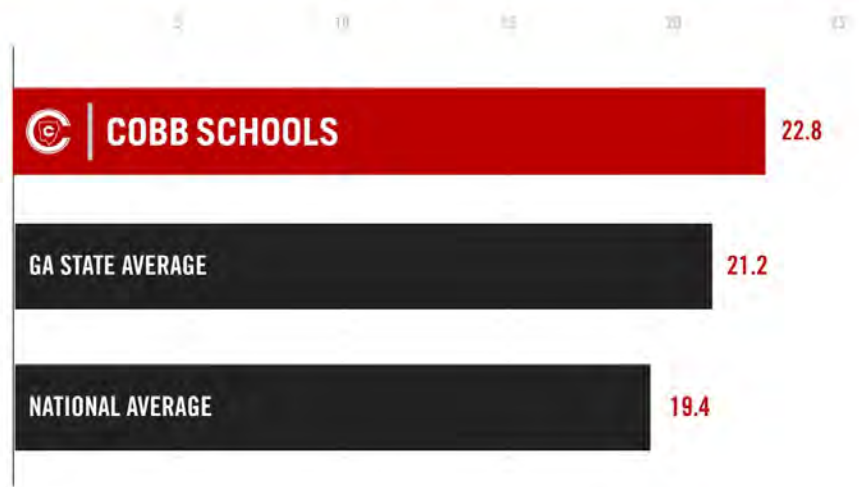


Like the [SAT](#) and [graduation rate](#), Cobb students again outpaced their peers across Georgia and the nation. This year, Cobb students posted a 22.8 ACT average out of a maximum 36.0 points, outpacing the Georgia average of 21.2 and national average of 19.4. This success highlights Cobb's ongoing commitment to high academic standards, rigorous instruction, and student achievement, and these results are a continuation of the phenomenal success that our students and teachers have achieved each year through hard work and focus on teaching state standards.

Cobb students also, once again, outperformed other metro Atlanta districts, all while maintaining high levels of participation. One neighboring district saw its average ACT score fall to 17.2, while another District's score dropped to 21.1—significantly below Cobb's district-wide average.

"Cobb students are well-prepared for college, careers, and beyond - ACT scores are another way their parents can be confident in the education they are receiving," said Cobb Schools Board Chair Randy Scamihorn.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)
AMERICAN COLLEGE TESTING (ACT) SCORES**



Strong ACT Performance Across the Board

With nearly 2,150 students participating, ACT success extends around the county, as 11 schools scored above the Georgia average, and 12 schools surpassed the national average.

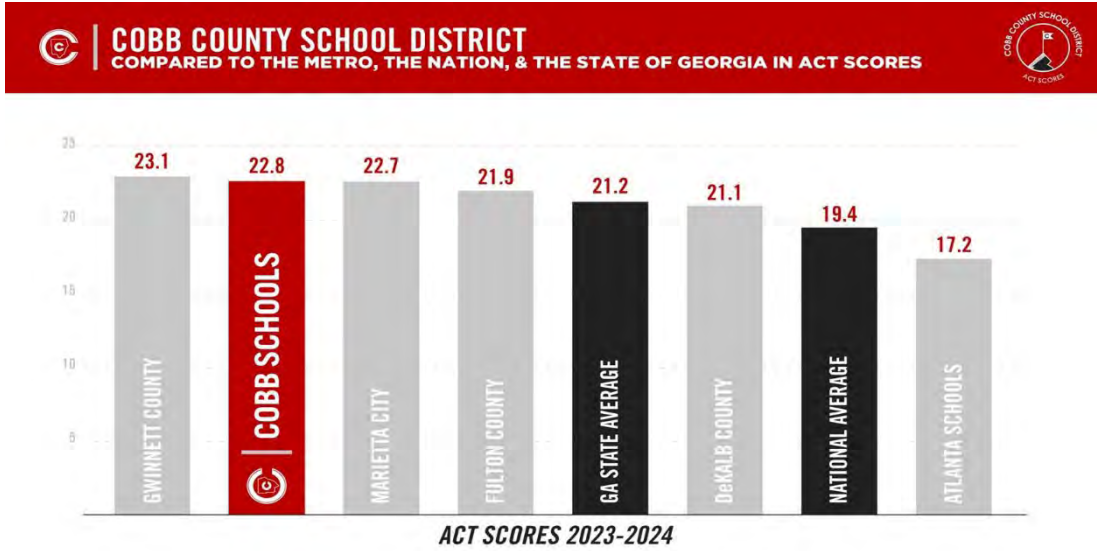
Both Walton High School and Wheeler High School tied for the highest ACT composite score of 26.0. Pope High School and Lassiter High School rounded out the top four with scores of 25.2 and 24, respectively.

Across the district, students excelled in every subject area: 22.2 in English, 21.9 in math, 23.9 in reading, and 22.5 in science—all significantly higher than state and national averages.

Seven students across four schools achieved a perfect ACT score of 36. This marks a proud moment for the district, as it reflects both the individual success of students and the supportive learning environment provided by teachers and staff.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES



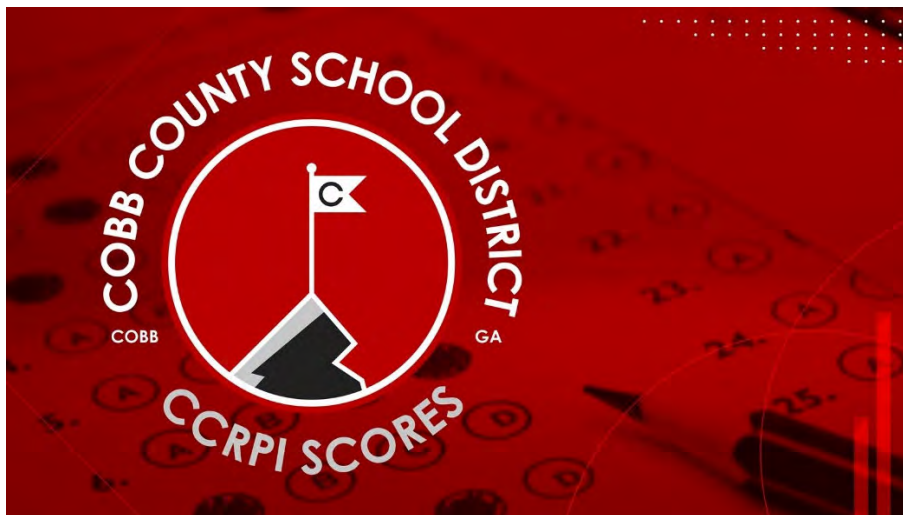
Prepared for a Future of Excellence

The graduation rate and SAT and ACT scores indicate the success of the Class of 2024. Cobb's students' success on the Georgia Milestones indicates that Cobb's students have the academic foundation to continue succeeding and doing so at a rate beyond their peers.

ACT SCORES FOR THE 2024 GRADUATING CLASS	
ALLATOONA	21.8
CAMPBELL	23.5
HARRISON	23.2
HILLGROVE	21.6
KELL	20.9
KENNESAW MOUNTAIN	23.7
LASSITER	24.0
MCEACHERN	17.8
NORTH COBB	21.8
OSBORNE	17.7
PEBBLEBROOK	17.5
POPE	25.2
SOUTH COBB	18.7
SPRAYBERRY	21.5
WALTON	26.0
WHEELER	26.0

COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS (Continued)

CCRPI SCORES



Cobb County School District once again returned high marks, outscoring peers across the state. The Georgia Department of Education uses the College and Career Ready Performance Index (CCRPI) to grade schools and school districts, and Cobb’s report card upheld the District’s reputation for excellence. Cobb exceeded Georgia’s scores in 12 of the 13 measurements while matching Georgia’s score in the 13th.

“Across every subject and grade level, Cobb students are achieving remarkable gains because our teachers can focus on what truly matters—teaching,” said Board member David Chastain. “The success happening daily in Cobb classrooms is a direct result of our community’s investment and will continue to pay off for years to come.”

Content Mastery: A Benchmark of Excellence

Cobb County excelled in Content Mastery at every school level, surpassing state averages by double digits for middle and high schools. Content Mastery measures the proficiency of all students on the Georgia Milestones, notably:

- Elementary Schools: +9.2 points over the state average.
- Middle Schools: +11.9 points over the state average.
- High Schools: +15.1 points over the state average.

Moreover, year-over-year improvement in Content Mastery was impressive, with elementary and middle schools each gaining +3.8 points and high schools improving by +4.0 points. Cobb high school students also topped their Atlanta metro peers by as much as 29 percentage points.

COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS (Continued)

CCRPI SCORES

Progress Across All Levels

The Progress component also demonstrated strong gains across the district. Progress measures the growth demonstrated by all students from year to year on the Georgia Milestone, and a portion measures the year-to-year growth in English proficiency demonstrated by English learners on the Access test.

- Elementary Schools: +3.9 points above the state average.
- Middle Schools: +3.1 points above the state average.
- High Schools: +8.7 points above the state average.

Year-over-year Progress improvements further highlighted Cobb's focus on student growth, with gains of +4.0 points in elementary schools, +1.1 points in middle schools, and +1.6 points in high schools.

Beyond the Core: Near-Perfect Scores

Cobb students excelled in Beyond the Core indicators, which evaluate performance in fine arts, world language, CTAE, and PE for middle schools. Elementary schools scored 99.7, while middle schools achieved 99.5, demonstrating nearly flawless outcomes.

High School Success: Graduation Rates

Cobb high schools showed significant strides in graduation rates. The four-year graduation rate increased by +0.4 points, while the five-year cohort graduation rate climbed to 90.5%, marking a +2.8-point improvement over the previous year.

The five-year rate is calculated using the same method as the four-year rate, except students are allowed one more year to graduate. Eleven of Cobb's seventeen high schools recorded five-year graduation rates above 90%, and eight of those were 95% and above. Lassiter High School was within one percentage point of a perfect graduation rate.

COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS (Continued)

CCRPI SCORES

A Comprehensive Increase in Readiness

Readiness scores also rose across the board in 2024, reflecting the Georgia Milestones Literacy metric; student attendance; and course completion, pathways, and tests that indicate students are ready for the next level of school or career.

- Elementary Schools: +0.9 points.
- Middle Schools: +0.8 points.
- High Schools: +1.6 points.

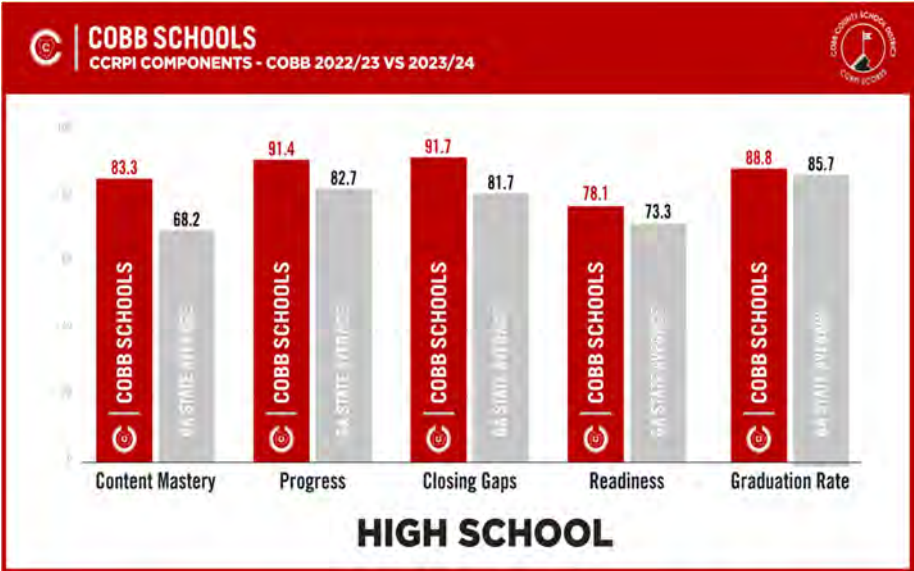
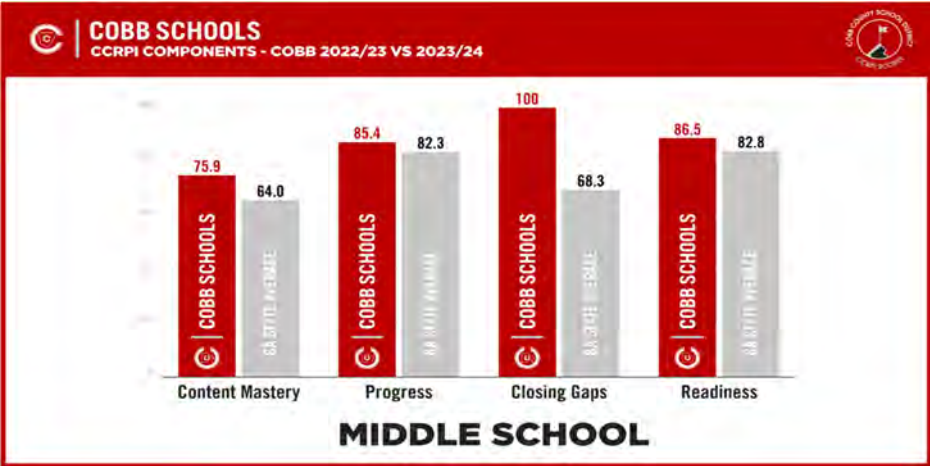
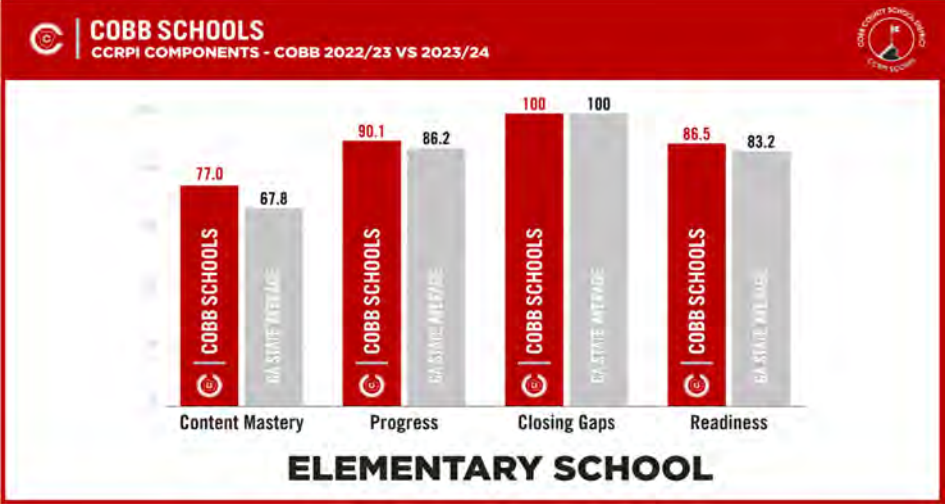
These gains further underscore the district's commitment to preparing students for success in college, careers, and life. This is even more evident when the high school scores show that more Cobb students are ready for the next level than their Atlanta metro peers.

Math and Literacy Leaders

Cobb's success on the state report card is no surprise after the Georgia Department of Education recognized 69 Cobb schools as state leaders in math, literacy, or both in 2024.

COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS (Continued)

CCRPI SCORES



**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

COBB STUDENTS OUTPACE STATE AS RATES KEEP CLIMBING



“Improving graduation rates for 8,500 seniors a year isn’t easy!
More Cobb students graduating every year is a compliment to the hard work of every teacher, from kindergarten to high school.”

RANDY SCAMIHORN, BOARD CHAIRMAN

**GRADUATION RATE
87.9%**

As in past years, Cobb students graduated at a higher rate than the prior graduating class and their peers across the state. Both Cobb and state graduation rates increased in 2024, however Cobb County School District graduation rate increased to 87.9%, compared to Georgia’s average of 85.4%. Looking back at the District’s 2015 graduation rate, the Cobb graduation rate is 6.5 percentage points higher in 2024 in comparison. Cobb students also graduated at the second highest rate of students in large metro district.

For students enrolled in Cobb Schools for at least 2 years, the District’s graduation rate jumps by 5.9% to 93.8% and students enrolled for all four years of high school skyrockets to 99.1%.

COBB COUNTY ONE TEAM. ONE GOAL. STUDENT SUCCESS.	
4 YEAR COHORT GRADUATION RATE 2023-2024	
ALLATOONA	99.4
CAMPBELL	99.5
HARRISON	99.5
HILLCROVE	99.1
KELL	100
KENNESAW MOUNTAIN	99.3
LASSITER	99.5
MCEACHERN	99.4
NORTH COBB	99.1
OSBORNE	98.9
PEOPLEBROOK	97.3
POPE	100
SOUTH COBB	98.8
SPRAYBERRY	99.6
WALTON	99.7
WHEELER	99.2

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

An impressive 75% of Cobb graduates are charting their courses toward continuing their educational journey, underscoring the value placed on lifelong learning within the Cobb County School District. This statistic speaks volumes about the ambition and drive of these graduates to further their knowledge and skills in pursuit of their dreams. From National Merit Scholarships, military academy scholarships, and athletic scholarships to a Questbridge Scholarship, RIT Presidential Scholarship, Georgia Reach Scholarship, and full-ride scholarships to Carnegie Mellon University, Brown University, Duke University, and Northwestern University, among others, Cobb’s Class of 2024 are recipients of a variety of prestigious scholarships. Other notable scholarships include Posse, Gates Millennium, TheDream.US, Agnes Scott Trustee, Caswell, Vanderbilt Chancellors, Eagle Scout, and Cobb Schools Foundation, to name a few.

A record-setting 154 million dollars in scholarships earned shows what a success the Class of 2024, and our schools, continue to be. It also reminds us of the invaluable role of Cobb’s educators, who remain focused on providing a world-class education. Our schools continue to be the best option in the metro area because of the stability of our Board and leadership,” said **School Board Chair Randy Scamihorn.**



**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

A More Complete Picture of 4-Year Graduation Rates

School	Federal Method		Students Included in Calculation if Enrolled a Minimum of							
	Min. 1 Day Enrolled		1 Year		2 Years		3 Years		4 Years	
	Class Count	Rate	Class Count	Rate	Class Count	Rate	Class Count	Rate	Class Count	Rate
Cobb	9,260	87.9	8,709	90.9	8,107	93.8	7,447	96.2	6,083	99.1
Allatoona	458	93.7	445	95.5	409	97.8	372	98.1	327	99.4
Campbell	726	88.6	674	92.9	602	95.7	525	98.1	429	99.5
Cobb Horizon	473	58.1	223	76.2	90	92.2	48	100.0		
Harrison	508	97.6	502	97.6	482	98.1	454	99.1	404	99.5
Hillgrove	578	95.0	549	96.7	522	98.1	496	98.2	450	99.1
Kell	371	92.2	354	93.8	326	95.7	273	97.8	207	100.0
Kennesaw Mtn	409	94.4	385	96.6	371	98.1	344	99.1	301	99.3
Lassiter	444	98.0	440	98.2	432	98.4	407	98.8	376	99.5
McEachern	606	89.6	553	93.7	513	96.5	429	98.4	342	99.4
North Cobb	641	90.6	611	93.1	571	94.6	516	95.9	434	99.1
Osborne	659	77.4	575	83.3	488	91.2	426	95.3	348	98.9
Pebblebrook	672	74.1	576	80.6	489	87.5	423	90.3	297	97.3
Pope	446	97.3	431	98.6	418	99.8	406	100.0	378	100.0
South Cobb	605	78.4	520	86.2	444	91.9	365	96.4	258	98.8
Sprayberry	434	90.8	407	93.9	369	95.9	336	97.6	256	99.6
Walton	653	97.6	645	97.7	632	98.3	613	99.5	574	99.7
Wheeler	577	88.7	529	92.6	472	95.1	415	98.6	354	99.2

The federally mandated method for calculating the 4-year graduation rate includes all students expected to graduate in 2023, including those enrolled for a single day.

The class count is the number of students in the class who were included in the calculation not the number of graduates - this number is also the size of the adjusted cohort. The rate of 96.2 in the first row of the next to last column of the table means that 96.2% of the 7,447 students in this cohort that were enrolled for a minimum of 3 years in Cobb high schools graduated.

**COBB COUNTY SCHOOL DISTRICT
STUDENT PERFORMANCE RESULTS (Continued)**

EXPENDITURES PER FTE

Compared to the average school system in Georgia, Cobb County spends less on operation and support, and more on student instruction.

According to the latest available *State DOE Report Card, 2023-2024*, Cobb County spent **70.27%** of its total General Fund expenditures on instruction. The Georgia State system average is 65.10%. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

K – 12 Expenditures in General Fund

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
Instruction	70.27%	\$9,954	64.47%	\$8,249
Media	1.46%	\$207	1.40%	\$180
Instructional Support	4.68%	\$663	5.15%	\$660
Pupil Services	2.60%	\$368	4.55%	\$583
General Admin	1.96%	\$278	2.55%	\$325
School Admin	6.57%	\$931	6.66%	\$852
Transportation	5.40%	\$765	5.89%	\$753
Maint & Operation	6.97%	\$987	9.05%	\$1,158
Capital Projects	0.00%	\$0	0.16%	\$8
School Food Svcs	0.09%	\$12	0.08%	\$22
Debt Services	0%	\$0	0.04%	\$5
Total	100%	\$14,165	100%	\$12,795

Data Source: Governor’s Office of Student Achievement **2023-2024** State Report Card as latest available.



INFORMATION & STATISTICAL DATA



STATISTICAL SECTION (Unaudited)

This part of the District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial position.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance has changed over time.

Revenue Capacity

These schedules contain information to help the reader understand and assess the District's most significant own-source revenue, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain operating statistics, staffing information, and key performance indicators to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources:

Unless otherwise noted, the information contained here is derived from annual comprehensive financial reports for the indicated years. The District began implementation of GASB Statements No. 68 and 71 as of July 1, 2014, GASB Statement No. 75 as of July 1, 2017, GASB Statement No. 87 as of July 1, 2021, GASB Statement No. 96 as of July 1, 2022, and GASB Statement No. 100 as of July 1, 2023.

**COBB COUNTY SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

	INVESTMENT IN CAPITAL ASSETS	RESTRICTED FOR:					UNRESTRICTED (DEFICIT)	TOTAL NET POSITION
		CAPITAL PROJECT FUND	SCHOOL NUTRITION FUND	MISC GRANTS	GNETS	GEN FUND BUS PURCHASES		
FY2015 ⁽¹⁾	1,329,345,000	92,760,000	19,295,000	43,000	-	-	(710,349,000)	731,094,000
FY2016	1,371,599,000	117,940,000	19,200,000	64,000	-	-	(701,830,000)	806,973,000
FY2017	1,444,579,000	96,550,000	19,198,000	-	-	-	(731,265,000)	829,062,000
FY2018 ⁽²⁾	1,463,720,000	123,455,000	18,910,000	-	-	-	(1,625,362,000)	(19,277,000)
FY2019	1,535,405,000	104,068,000	18,247,000	33,000	33,000	-	(1,536,928,000)	120,858,000
FY2020	1,604,839,000	92,605,000	8,347,000	50,000	50,000	-	(1,530,921,000)	174,970,000
FY2021	1,627,347,000	112,909,000	5,712,000	159,000	159,000	927,000	(1,517,147,000)	230,066,000
FY2022 ⁽³⁾	1,655,625,000	170,017,000	30,108,000	278,000	189,000	927,000	(1,324,813,000)	532,331,000
FY2023	1,679,939,000	231,238,000	33,782,000	205,000	189,000	-	(1,341,134,000)	604,219,000
FY2024	1,744,928,000	215,458,000	32,457,000	78,000	121,000	-	(1,496,621,000)	496,421,000

(1) Net position was restated due to the implementation of GASBS Nos. 68 and 71, effective July 1, 2014.

(2) Net Position was restated due to the implementation of GASBS Nos. 75, effective July 1, 2017.

(3) Net Position was restated due to the implementation of GASB No. 87 effective July 1, 2021.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<u>Governmental Activities</u>				
Expenses:				
Instruction	\$ 704,451,000	\$ 754,427,000	\$ 834,731,000	\$ 842,846,000
Pupil Services	27,468,000	31,201,000	36,683,000	37,822,000
Instructional Services	47,475,000	45,668,000	49,846,000	49,754,000
School and Administrative Services	173,717,000	186,859,000	202,694,000	207,198,000
Student Transportation	49,975,000	52,503,000	56,325,000	61,737,000
Maintenance and Operations	53,469,000	59,762,000	66,763,000	73,717,000
School Nutrition Program	-	-	397,000	-
Student Activities	32,164,000	31,116,000	31,075,000	30,691,000
Interest and Fiscal Charges	-	-	-	167,000
Total Governmental Expenses	<u>\$ 1,088,719,000</u>	<u>\$ 1,161,536,000</u>	<u>\$ 1,278,514,000</u>	<u>\$ 1,303,932,000</u>
 <u>Program Revenues</u>				
Charges For Services:				
Instruction	\$ 1,121,000	\$ 1,192,000	\$ 1,187,000	\$ 1,239,000
Pupil Services	10,000	11,000	11,000	9,000
School and Administrative Services	27,963,000	29,008,000	29,135,000	37,472,000
Maintenance and Operations	1,830,000	1,127,000	898,000	2,401,000
Student Activities	31,193,000	31,169,000	30,977,000	31,664,000
Operating Grants and Contributions	545,592,000	579,489,000	614,312,000	632,068,000
Capital Grants and Contributions	5,867,000	18,902,000	9,714,000	2,658,000
Total Governmental Expenses	<u>\$ 613,576,000</u>	<u>\$ 660,898,000</u>	<u>\$ 686,234,000</u>	<u>\$ 707,511,000</u>
 Governmental Net Expenses	 <u>\$ (475,143,000)</u>	 <u>\$ (500,638,000)</u>	 <u>\$ (592,280,000)</u>	 <u>\$ (596,421,000)</u>
 <u>General Revenues and Other Changes in Net Position</u>				
General Revenues				
Taxes:				
Property Taxes Levied for General Purposes	\$ 421,043,000	\$ 443,533,000	\$ 473,864,000	\$ 504,117,000
Sales Tax	126,923,000	128,980,000	132,036,000	137,708,000
Interest Income	1,352,000	1,242,000	1,754,000	3,741,000
Gain on Sale of Capital Assets	-	-	1,694,000	-
Other	1,769,000	2,762,000	5,021,000	1,964,000
Total General Revenues	<u>\$ 551,087,000</u>	<u>\$ 576,517,000</u>	<u>\$ 614,369,000</u>	<u>\$ 647,530,000</u>
 Change in Net Position	 <u>\$ 75,944,000</u>	 <u>\$ 75,879,000</u>	 <u>\$ 22,089,000</u>	 <u>\$ 51,109,000</u>

Source: District Records

June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
\$ 833,448,000	\$ 976,197,000	\$ 1,035,625,000	\$ 908,906,000	\$ 1,191,081,000	\$ 1,336,106,000
37,209,000	47,402,000	43,170,000	35,776,000	45,668,000	52,979,000
53,378,000	59,389,000	63,289,000	57,860,000	74,976,000	83,735,000
196,042,000	198,713,000	200,280,000	192,376,000	247,555,000	287,831,000
61,112,000	62,984,000	57,665,000	59,496,000	73,264,000	91,259,000
74,614,000	90,260,000	120,068,000	122,130,000	119,971,000	178,960,000
-	-	-	-	-	-
31,664,000	29,450,000	10,818,000	21,965,000	28,236,000	30,247,000
871,000	1,084,000	466,000	175,000	-	2,504,000
<u>\$ 1,288,338,000</u>	<u>\$ 1,465,479,000</u>	<u>\$ 1,531,381,000</u>	<u>\$ 1,398,684,000</u>	<u>\$ 1,780,751,000</u>	<u>\$ 2,063,621,000</u>
\$ 1,286,000	\$ 1,605,000	\$ 1,015,000	\$ 1,478,000	\$ 1,613,000	\$ 1,716,000
-	-	-	-	-	-
39,668,000	34,674,000	11,774,000	21,833,000	45,236,000	45,987,000
2,329,000	1,507,000	1,748,000	2,303,000	2,122,000	1,389,000
32,246,000	29,661,000	10,785,000	23,127,000	29,391,000	30,736,000
634,436,000	687,696,000	773,299,000	788,912,000	816,658,000	824,545,000
5,650,000	26,356,000	2,294,000	16,861,000	14,861,000	22,646,000
<u>\$ 715,615,000</u>	<u>\$ 781,499,000</u>	<u>\$ 800,915,000</u>	<u>\$ 854,514,000</u>	<u>\$ 909,881,000</u>	<u>\$ 927,019,000</u>
<u>\$ (572,723,000)</u>	<u>\$ (683,980,000)</u>	<u>\$ (730,466,000)</u>	<u>\$ (544,170,000)</u>	<u>\$ (870,870,000)</u>	<u>\$ (1,136,602,000)</u>
\$ 546,318,000	\$ 580,281,000	\$ 621,641,000	\$ 654,322,000	\$ 714,804,000	\$ 794,811,000
144,769,000	147,488,000	161,518,000	190,383,000	200,979,000	194,216,000
6,832,000	5,522,000	657,000	1,659,000	23,524,000	35,373,000
12,335,000	-	-	-	-	-
2,882,000	3,132,000	1,514,000	1,757,000	3,451,000	4,404,000
<u>\$ 713,136,000</u>	<u>\$ 736,423,000</u>	<u>\$ 785,330,000</u>	<u>\$ 848,121,000</u>	<u>\$ 942,758,000</u>	<u>\$ 1,028,804,000</u>
<u>\$ 140,413,000</u>	<u>\$ 52,443,000</u>	<u>\$ 54,864,000</u>	<u>\$ 303,951,000</u>	<u>\$ 71,888,000</u>	<u>\$ (107,798,000)</u>

**COBB COUNTY SCHOOL DISTRICT
FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>
<u>General Fund</u>				
Nonspendable	\$ 844,000	\$ 1,004,000	\$ 2,151,000	\$ 980,000
Restricted	-	-	-	-
Committed	10,000,000	8,200,000	-	-
Assigned	31,050,000	20,342,000	15,023,000	30,535,000
Unassigned	<u>90,588,000</u>	<u>74,840,000</u>	<u>96,064,000</u>	<u>109,206,000</u>
Total General Fund	<u>\$ 132,482,000</u>	<u>\$ 104,386,000</u>	<u>\$ 113,238,000</u>	<u>\$ 140,721,000</u>
<u>All Other Governmental Funds</u>				
Nonspendable	\$ 1,844,000	\$ 1,922,000	\$ 1,993,000	\$ 2,228,000
Restricted	110,264,000	135,367,000	113,764,000	120,492,000
Committed	14,990,000	16,169,000	16,531,000	17,042,000
Assigned	1,468,000	1,487,000	786,000	390,000
Unassigned	<u>(9,000)</u>	<u>(5,000)</u>	<u>(556,000)</u>	<u>(24,000)</u>
Total All Other Governmental Funds	<u>\$ 128,557,000</u>	<u>\$ 154,940,000</u>	<u>\$ 132,518,000</u>	<u>\$ 140,128,000</u>

(a) General Fund assigned fund balance increased due to the sale of three District properties.

Source: District Records

June 30, 2019 ^(a)	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
\$ 828,000	\$ 1,227,000	\$ 1,234,000	\$ 1,333,000	\$ 1,135,000	\$ 1,677,000
-	-	927,000	927,000	-	-
-	-	-	-	-	-
66,131,000	83,681,000	163,978,000	181,354,000	201,331,000	176,438,000
<u>120,705,000</u>	<u>139,657,000</u>	<u>184,619,000</u>	<u>198,307,000</u>	<u>189,688,000</u>	<u>198,357,000</u>
<u>\$ 187,664,000</u>	<u>\$ 224,565,000</u>	<u>\$ 350,758,000</u>	<u>\$ 381,921,000</u>	<u>\$ 392,154,000</u>	<u>\$ 376,472,000</u>
\$ 2,965,000	\$ 3,085,000	\$ 2,274,000	\$ 2,900,000	\$ 3,602,000	\$ 2,812,000
96,409,000	33,738,000	41,983,000	134,255,000	163,745,000	205,690,000
18,030,000	20,245,000	18,470,000	20,821,000	23,030,000	23,962,000
296,000	4,164,000	3,032,000	6,267,000	30,639,000	23,440,000
-	-	-	-	-	-
<u>\$ 117,700,000</u>	<u>\$ 61,232,000</u>	<u>\$ 65,759,000</u>	<u>\$ 164,243,000</u>	<u>\$ 221,016,000</u>	<u>\$ 255,904,000</u>

**COBB COUNTY SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2015	2016	2017	2018
REVENUES:				
Taxes	\$ 548,738,000	\$ 572,621,000	\$ 607,871,000	\$ 640,509,000
Intergovernmental	552,431,000	599,546,000	623,018,000	633,454,000
Tuition and Fees	57,750,000	59,022,000	58,844,000	59,179,000
Interest Income	1,578,000	1,516,000	2,335,000	4,997,000
Rentals	1,353,000	647,000	438,000	1,932,000
Athletic Ticket Sales	3,013,000	2,749,000	2,925,000	3,528,000
Other	<u>1,769,000</u>	<u>2,481,000</u>	<u>4,393,000</u>	<u>2,875,000</u>
Total Revenues	<u>1,166,632,000</u>	<u>1,238,582,000</u>	<u>1,299,824,000</u>	<u>1,346,474,000</u>
EXPENDITURES:				
Current:				
Instruction	675,310,000	720,608,000	742,594,000	754,423,000
Pupil Services	25,373,000	29,098,000	32,321,000	33,709,000
Instructional Services	46,245,000	44,343,000	46,318,000	46,397,000
School and Administrative Services	172,304,000	185,351,000	189,124,000	188,486,000
Student Transportation	45,583,000	47,943,000	49,963,000	52,463,000
Maintenance and Operations	63,466,000	66,190,000	68,023,000	69,767,000
School Nutrition Program	458,000	465,000	-	-
Student Activities	32,164,000	31,116,000	31,075,000	30,691,000
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	134,408,000	115,357,000	157,248,000	135,180,000
Debt Service:				
Interest and Fiscal Charges	-	-	-	167,000
Total Expenditures	<u>1,195,311,000</u>	<u>1,240,471,000</u>	<u>1,316,666,000</u>	<u>1,311,283,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(28,679,000)</u>	<u>(1,889,000)</u>	<u>(16,842,000)</u>	<u>35,191,000</u>
Other Financing Sources (Uses):				
Transfers-In	1,993,000	4,041,000	4,908,000	7,882,000
Transfers-Out	(2,438,000)	(4,486,000)	(6,103,000)	(8,255,000)
Proceeds from Sale of Capital Assets	<u>126,000</u>	<u>621,000</u>	<u>4,467,000</u>	<u>275,000</u>
Total Other Financing Sources (Uses)	<u>(319,000)</u>	<u>176,000</u>	<u>3,272,000</u>	<u>(98,000)</u>
Net Change in Fund Balances	\$ <u>(28,998,000)</u>	\$ <u>(1,713,000)</u>	\$ <u>(13,570,000)</u>	\$ <u>35,093,000</u>
Non-Capitalized Expenditures	\$ 1,051,784,000	\$ 1,119,674,000	\$ 1,157,363,000	\$ 1,176,768,000
Capitalized Expenditures	<u>143,527,000</u>	<u>120,797,000</u>	<u>159,303,000</u>	<u>134,515,000</u>
Total Expenditures	<u>\$ 1,195,311,000</u>	<u>\$ 1,240,471,000</u>	<u>\$ 1,316,666,000</u>	<u>\$ 1,311,283,000</u>
Debt Service as a Percentage of Non-Capitalized Expenditures	0.00%	0.00%	0.00%	0.00%

							Fiscal Year					
2019 (a)		2020		2021		2022		2023		2024		
\$	690,882,000	\$	724,173,000	\$	786,347,000	\$	845,174,000	\$	915,936,000	\$	987,018,000	
	635,892,000		710,427,000		775,283,000		807,775,000		823,865,000		836,462,000	
	61,670,000		54,203,000		13,949,000		36,586,000		63,485,000		65,379,000	
	10,658,000		7,912,000		762,000		1,944,000		29,795,000		46,116,000	
	1,861,000		1,010,000		54,000		1,791,000		54,000		43,000	
	3,576,000		3,034,000		1,893,000		2,990,000		4,641,000		3,277,000	
	<u>2,882,000</u>		<u>3,132,000</u>		<u>2,981,000</u>		<u>1,757,000</u>		<u>4,971,000</u>		<u>5,750,000</u>	
	<u>1,407,421,000</u>		<u>1,503,891,000</u>		<u>1,581,269,000</u>		<u>1,698,017,000</u>		<u>1,842,747,000</u>		<u>1,944,045,000</u>	
	790,474,000		852,123,000		867,170,000		934,500,000		1,056,330,000		1,138,215,000	
	36,064,000		43,607,000		37,698,000		38,526,000		41,970,000		47,282,000	
	55,056,000		57,279,000		58,419,000		64,881,000		71,123,000		77,000,000	
	190,102,000		183,696,000		179,505,000		201,398,000		229,008,000		257,609,000	
	55,815,000		58,285,000		51,594,000		57,775,000		71,747,000		88,454,000	
	71,635,000		82,368,000		78,392,000		84,724,000		89,888,000		109,727,000	
	-		-		-		-		-		30,247,000	
	31,664,000		29,450,000		10,818,000		21,965,000		28,236,000		174,146,000	
	-		-		-		-		-		-	
	170,419,000		217,527,000		166,566,000		163,046,000		186,747,000		-	
	<u>871,000</u>		<u>1,084,000</u>		<u>466,000</u>		<u>175,000</u>		<u>1,165,000</u>		<u>2,504,000</u>	
	<u>1,402,100,000</u>		<u>1,525,419,000</u>		<u>1,450,628,000</u>		<u>1,566,990,000</u>		<u>1,776,214,000</u>		<u>1,925,184,000</u>	
	<u>5,321,000</u>		<u>(21,528,000)</u>		<u>130,641,000</u>		<u>131,027,000</u>		<u>66,533,000</u>		<u>18,861,000</u>	
	3,582,000		4,310,000		9,583,000		6,251,000		26,861,000		9,655,000	
	(3,955,000)		(4,310,000)		(9,748,000)		(6,251,000)		(26,861,000)		(9,655,000)	
	<u>19,567,000</u>		<u>314,000</u>		<u>244,000</u>		<u>330,000</u>		<u>473,000</u>		<u>345,000</u>	
	<u>19,194,000</u>		<u>314,000</u>		<u>79,000</u>		<u>330,000</u>		<u>473,000</u>		<u>345,000</u>	
\$	<u>24,515,000</u>	\$	<u>(21,214,000)</u>	\$	<u>130,720,000</u>	\$	<u>131,357,000</u>	\$	<u>67,006,000</u>	\$	<u>19,206,000</u>	
\$	1,233,970,000	\$	1,313,891,000	\$	1,299,534,000	\$	1,444,687,000	\$	1,619,865,000	\$	1,818,182,000	
	<u>168,130,000</u>		<u>211,528,000</u>		<u>151,094,000</u>		<u>122,303,000</u>		<u>156,349,000</u>		<u>107,002,000</u>	
\$	<u>1,402,100,000</u>	\$	<u>1,525,419,000</u>	\$	<u>1,450,628,000</u>	\$	<u>1,566,990,000</u>	\$	<u>1,776,214,000</u>	\$	<u>1,925,184,000</u>	
	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	

(a) General Fund assigned fund balance increased due to the sale of three District properties.
Source: District Records

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST SEVEN FISCAL YEARS**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund:				
Total Taxes Levied	\$ 468,387,000	\$ 508,461,000	\$ 536,187,000	\$ 562,732,000
Collected Current Year	466,239,000	505,912,000	532,737,000	559,804,000
Percent of Taxes Collected	99.54%	99.50%	99.36%	99.48%
Subsequent Years Collected	\$ 1,994,859	\$ 2,383,246	\$ 3,184,718	\$ 2,724,256
Total Collected All Years	468,233,859	508,295,246	535,921,718	562,528,256
Balance Receivable	\$ 153,141	\$ 165,754	\$ 265,282	\$ 203,744
Percent of Taxes Collected	99.97%	99.97%	99.95%	99.96%

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
General Fund:				
Total Taxes Levied	\$ 595,290,000	\$ 662,926,000	\$ 749,980,000	\$ 4,083,963,000
Collected Current Year	593,067,000	660,138,000	744,307,419	4,062,204,419
Percent of Taxes Collected	99.63%	99.58%	99.24%	99.47%
Subsequent Years Collected	\$ 1,936,593	\$ 2,040,075	\$ -	\$ 14,263,747
Total Collected All Years	595,003,593	662,178,075	744,307,419	4,076,468,166
Balance Receivable	\$ 286,407	\$ 747,925	\$ 5,672,581	\$ 7,494,834
Percent of Taxes Collected	99.95%	99.89%	99.24%	99.82%

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Total Taxes Levied on calculated on CCSD fiscal year collections.

Source: District Records, Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS**

<u>COUNTY SCHOOL</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Real - Residential	\$ 15,951,678,783	\$ 17,150,203,122	\$ 19,072,527,498	\$ 20,795,272,319
Real - Commercial	<u>6,108,270,008</u>	<u>6,460,116,029</u>	<u>6,646,763,849</u>	<u>7,157,147,483</u>
Real Subtotal	22,059,948,791	23,610,319,151	25,719,291,347	27,952,419,802
Personal	2,675,315,140	2,856,245,405	3,049,369,212	2,618,157,034
Public Utility	893,002,752	870,412,061	855,371,356	853,859,670
Motor Vehicles	1,572,982,310	1,128,274,310	823,712,610	583,963,950
Mobile Homes	12,923,089	12,938,480	12,581,964	12,038,537
Timber - 100%	25,813	-	23,000	73,877
Heavy Duty Equipment	<u>1,550,272</u>	<u>1,747,848</u>	<u>2,319,221</u>	<u>2,281,434</u>
Gross Digest	<u>\$ 27,215,748,167</u>	<u>\$ 28,479,937,255</u>	<u>\$ 30,462,668,710</u>	<u>\$ 32,022,794,304</u>
Estimated Actual Value				
LESS M&O Exempt	\$ (5,860,902,407)	\$ (6,438,239,118)	\$ (7,098,878,872)	\$ (7,146,009,352)
Net M&O Digest	<u>\$ 21,354,845,760</u>	<u>\$ 22,041,698,137</u>	<u>\$ 23,363,789,838</u>	<u>\$ 24,876,784,952</u>
Net M&O Millage	18.90%	18.90%	18.90%	18.90%
Net Taxes Levied	\$ 403,606,585	\$ 416,588,095	\$ 441,575,628	\$ 470,171,236
Net Taxes \$ Increase/Decrease	\$ 16,607,140	\$ 12,981,510	\$ 24,987,533	\$ 28,595,608
Net Taxes % Increase/Decrease	4.3%	3.2%	6.0%	6.5%
Direct Rate	18.90%	18.90%	18.90%	18.90%

Source: Office of Tax Commissioner, Cobb County

*Amounts are in digest year.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 22,485,981,044	\$ 24,191,013,135	\$ 25,512,601,086	\$ 27,349,888,942	\$ 31,515,288,332	\$ 37,034,063,200
<u>8,117,934,595</u>	<u>8,416,023,106</u>	<u>8,946,409,592</u>	<u>9,536,883,680</u>	<u>10,095,277,824</u>	<u>11,072,872,020</u>
30,603,915,639	32,607,036,241	34,459,010,678	36,886,772,622	41,610,566,156	48,106,935,220
2,765,994,415	2,829,528,083	2,898,008,911	2,893,816,042	3,145,007,589	3,614,861,128
839,298,067	869,265,947	888,755,947	930,323,660	975,747,139	955,561,473
424,772,870	332,095,090	266,071,610	210,910,680	181,230,170	173,428,160
11,963,700	12,700,651	13,109,955	13,008,126	12,984,231	12,863,907
117,408	-	-	-	15,000	-
<u>1,888,857</u>	<u>2,277,113</u>	<u>2,373,911</u>	<u>1,799,537</u>	<u>3,336,782</u>	<u>3,271,399</u>
<u>\$ 34,647,950,956</u>	<u>\$ 36,652,903,125</u>	<u>\$ 38,527,331,012</u>	<u>\$ 40,936,630,667</u>	<u>\$ 45,928,887,067</u>	<u>\$ 52,866,921,287</u>
<u>\$ (7,729,704,572)</u>	<u>\$ (8,270,157,266)</u>	<u>\$ (8,766,733,703)</u>	<u>\$ (9,471,117,883)</u>	<u>\$ (10,829,173,057)</u>	<u>\$ (12,690,657,388)</u>
<u>\$ 26,918,246,384</u>	<u>\$ 28,382,745,859</u>	<u>\$ 29,760,597,309</u>	<u>\$ 31,465,512,784</u>	<u>\$ 35,099,714,010</u>	<u>\$ 40,176,263,899</u>
18.90%	18.90%	18.90%	18.90%	18.90%	18.70%
\$ 508,754,857	\$ 536,433,897	\$ 562,475,289	\$ 594,698,192	\$ 663,384,595	\$ 751,296,135
\$ 38,583,621	\$ 27,679,040	\$ 26,041,392	\$ 32,222,902	\$ 68,686,403	\$ 87,911,540
8.2%	5.4%	4.9%	5.7%	11.6%	13.3%
18.90%	18.90%	18.90%	18.90%	18.90%	18.70%

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**COBB COUNTY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
School District General Fund Millage	18.90	18.90	18.90	18.90	18.90
School District Debt Service Millage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>
<u>County Government Millage</u>					
General	7.32	7.12	6.66	6.76	8.46
Fire District	3.06	3.06	2.96	2.96	2.86
Debt Service	<u>0.33</u>	<u>0.33</u>	<u>0.23</u>	<u>0.13</u>	<u>0.13</u>
Total County Rate	<u>10.71</u>	<u>10.51</u>	<u>9.85</u>	<u>9.85</u>	<u>11.45</u>
State of Georgia Millage	0.15	0.10	0.05	0.00	0.00
Total Overlapping Rate Millage	<u>10.86</u>	<u>10.61</u>	<u>9.90</u>	<u>9.85</u>	<u>11.45</u>
<u>Additional Overlapping Rates Millage</u>					
City of Acworth	7.60	7.60	7.60	7.60	7.60
City of Austell	4.00	3.06	3.06	3.06	3.25
City of Kennesaw	9.50	9.50	9.50	9.50	9.50
City of Powder Springs	8.50	8.50	8.50	8.50	9.50
City of Smyrna	8.99	8.99	8.99	8.99	8.99
<u>Fiscal Year</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>
School District General Fund Millage	18.90	18.90	18.90	18.90	18.70
School District Debt Service Millage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.70</u>
<u>County Government Millage</u>					
General	8.46	8.46	8.46	8.46	8.46
Fire District	2.86	2.86	2.86	2.99	2.99
Debt Service	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>
Total County Rate	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>
State of Georgia Millage	0.00	0.00	0.00	0.00	0.00
Total Overlapping Rate Millage	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>
<u>Additional Overlapping Rates Millage</u>					
City of Acworth	7.60	8.95	8.95	8.95	8.95
City of Austell	3.25	3.25	3.25	3.25	3.25
City of Kennesaw	9.50	9.50	9.50	9.50	9.25
City of Powder Springs	9.50	9.50	9.50	9.50	9.50
City of Smyrna	8.99	8.99	8.99	8.99	8.99

Note: Maintenance and operations tax for the schools has a cap of 20.00 mills

Source: Cobb County Government, Georgia Department of Revenue

COBB COUNTY SCHOOL DISTRICT
 PRINCIPAL PROPERTY TAXPAYERS
 DECEMBER 31, 2023 AND NINE YEARS AGO

Taxpayer	Type of Business	December 31, 2023			December 31, 2014		
		Rank	Taxes	Percent	Rank	Taxes	Percent
			Levied	of Total Taxes Levied		Levied	of Total Taxes Levied
Georgia Power	Utilities	1	\$ 11,151,014	1.498%	1	\$ 9,357,027	2.345%
Home Depot	Retail	2	5,990,217	0.805%	2	4,608,893	1.155%
Galleria LLC/OTR	Real Estate	3	4,233,105	0.569%			
Walton Properties	Real Estate	4	3,042,656	0.409%	10	950,911	0.238%
AT&T/Bellsouth	Telecommunications	5	2,307,732	0.310%	4	2,174,643	0.545%
Lockheed Martin Corp	Aircraft	6	2,297,251	0.309%	3	2,777,721	0.696%
Cobb EMC	Utilities	7	2,123,119	0.285%	5	1,999,997	0.501%
Comcast	Utilities	8	1,340,110	0.180%			
U K Lasalle Inc	Real Estate	9	1,339,105	0.180%			
Galaxy Properties LP	Real Estate	10	1,325,912	0.178%			
Ohio Teacher Retirement Fund	Investment				6	1,974,806	0.495%
Atlanta Gas Light	Utilities				7	1,427,035	0.358%
CP Venture Five, LLC	Real Estate				8	1,072,372	0.269%
Inland Properties	Investment				9	1,040,810	0.261%
TOTAL			<u>\$ 35,150,221</u>	<u>4.723%</u>		<u>\$ 27,384,215</u>	<u>6.863%</u>

Note: School millage rate is 62% of total county rate.
 Total taxes levied are multiplied by 62% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2023 and nine years earlier, December 31, 2014
 Source: Office of Tax Commissioner, Cobb County, GA

**COBB COUNTY SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Fiscal Year	Net Assessed Valuation January 1	Debt Limit - 10% of Assessed Value	Amount of Debt Applicable to Debt Limit	Legal Debt Margin
2015	\$ 21,354,845,760	\$ 2,135,484,576	\$ -	\$ 2,135,484,576
2016	22,041,698,137	2,204,169,814	-	2,204,169,814
2017	23,363,789,838	2,336,378,984	-	2,336,378,984
2018	24,876,784,952	2,487,678,495	-	2,487,678,495
2019	26,918,246,384	2,691,824,638	-	2,691,824,638
2020	28,382,745,859	2,838,274,586	-	2,838,274,586
2021	29,760,597,309	2,976,059,731	-	2,976,059,731
2022	31,465,512,784	3,146,551,278	-	3,146,551,278
2023	35,099,714,010	3,509,971,401	-	3,509,971,401
2024	40,176,263,899	4,017,626,390	-	4,017,626,390

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Total Primary Government Debt	Annual Personal Income	Population	Debt as a Percentage of Personal Income	Total Debt Per Capita
2015	-	-	\$ 36,192,750,000	670,967	-	-
2016	-	-	36,400,450,000	682,267	-	-
2017	-	-	38,385,767,000	687,209	-	-
2018	-	-	40,281,455,000	694,706	-	-
2019	-	-	43,263,716,000	696,059	-	-
2020	-	-	44,995,411,000	699,274	-	-
2021	-	-	48,229,082,000	705,177	-	-
2022	-	-	51,847,811,000	705,305	-	-
2023	-	-	53,984,067,000	709,350	-	-
2024	-	-	58,392,568,000	713,974	-	-

Notes:

Cobb County School District information based on fiscal years beginning July 1 and ending June 30. Demographic and economic data provided by calendar year.

Population of 713,974 provided by the US Census Bureau (population estimate July 1, 2023); excludes the City of Marietta.

Annual Personal Income data is as of December 31st of the fiscal year.

Sources: District Records, Annual Personal Income: US Department of Commerce Bureau of Economic Analysis.

**COBB COUNTY SCHOOL DISTRICT
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE &
 NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population</u>	<u>Estimated Actual Value</u>	<u>Gross Bonded Debt</u>	<u>Restricted for Bonded Debt</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Est. Act Value</u>	<u>Net Bonded Debt Per Capita</u>
2015	670,967	52,774,935,000	\$ -	\$ -	\$ -	\$ -	\$ -
2016	682,267	54,685,822,000	-	-	-	-	-
2017	687,209	58,104,731,000	-	-	-	-	-
2018	694,706	61,956,000,536	-	-	-	-	-
2019	696,059	67,256,722,613	-	-	-	-	-
2020	699,274	70,924,204,555	-	-	-	-	-
2021	705,177	74,435,488,855	-	-	-	-	-
2022	705,305	78,742,101,840	-	-	-	-	-
2023	709,350	87,688,648,309	-	-	-	-	-
2024	776,743	100,264,722,375	-	-	-	-	-

Note:

Population provided by US Census Bureau (2023 estimate); excludes the City of Marietta

**COBB COUNTY SCHOOL DISTRICT
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 JUNE 30, 2024**

Direct General Obligation Debt:		
Gross Bonded Debt	\$0	\$0
<u>Overlapping General Obligation Debt:</u>		
Cobb County Gov (99.9% of \$0)	\$0	\$0
		\$0
Total Direct and Overlapping General Obligation Debt		\$0
Debt Per Capita:		
Direct General Obligation Debt		\$0
Overlapping General Obligation Debt		\$0
Total		\$0

Note: The overlap percentage is determined by the percentage of Fire District to Debt Service Fund of Cobb County Government.

Source: Cobb County Government

**COBB COUNTY SCHOOL DISTRICT
COBB COUNTY DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Household Income</u>	<u>Median Age</u>	<u>Active Student Enrollment</u>	<u>Unemployment Rate</u>
2015	730,981	\$ 36,192,750	\$ 50	\$ 68,656	36.2	111,751	6.0%
2016	741,334	36,400,450	49	70,246	36.3	112,708	5.0
2017	748,150	38,385,767	51	70,947	36.5	113,151	4.6
2018	755,754	40,281,455	53	75,654	36.6	112,084	4.4
2019	756,865	43,263,716	57,162	78,894	36.7	111,854	3.7
2020	760,141	44,995,411	59,194	79,601	37.3	112,097	3.0
2021	766,149	48,229,082	63,214	NA(b)	NA(b)	107,379	5.9
2022	766,802	51,847,811	67,616	88,029	37.7	106,970	3.3
2023	771,952	53,984,067	69,932	86,013	37.6	106,703	2.6
2024	776,743	58,392,568	75,176	99,382	37.9	106,358	3.0

Notes:

(b) For 2020 data is only recorded at the state level

Sources:

Population (includes city of Marietta), provided by the US Census Bureau (population census estimates as of July 1, 2023).
Personal Income, and Per Capita Personal Income from US Bureau of Economic Analysis.

Median Household Income and Unemployment Rate from Georgia Department of Labor (HUD and US Census Bureau estimates).

Median Age from US Census Bureau.

**COBB COUNTY
PRINCIPAL EMPLOYERS BY SECTOR
CURRENT YEAR AND NINE YEARS AGO**

Sector	2023			2014		
	Rank	Employees	Percent of Total County Employment	Rank	Employees	Percent of Total County Employment
Professional & Technical Services	1	64,570	10.88%	2	48,140	10.10%
Administrative & Waste Services	2	59,590	10.04%	3	46,310	9.72%
Miscellaneous	3	57,710	9.73%	4	45,870	9.62%
Healthcare & Social Services	4	52,580	8.86%	5	40,670	8.53%
Retail Trade	5	50,100	8.44%	1	48,280	10.13%
Construction	6	46,800	7.89%	8	32,690	6.86%
Accommodation & Food Service	7	42,560	7.17%	7	33,170	6.96%
State & Local Government	8	34,010	5.73%	6	33,270	6.98%
Finance & Insurance	9	33,950	5.72%	11	26,320	5.52%
Real Estate, Rent & Leasing	10	33,910	5.71%	12	25,870	5.43%
Transportation & Utilities	11	32,720	5.51%	14	15,790	3.31%
Other Services	12	31,730	5.35%	10	26,610	5.58%
Wholesale	13	27,810	4.69%	9	29,380	6.16%
Manufacturing	14	20,540	3.46%	13	19,470	4.08%
Federal Government	15	4,820	0.81%	15	4,820	1.01%
Total		593,400			476,660	

Sources: Cobb County Government, ACFR Fiscal Year Ended September 30, 2023.
Due to different fiscal years, most current released data at time of publishing.

**COBB COUNTY SCHOOL DISTRICT
COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT PROPERTY TAX RATES**

Digest Year Category Type	2015			2016			2017		
	M&O	Bond	Total	M&O	Bond	Total	M&O	Bond	Total
Muscogee (Columbus)	23.321		23.321	23.321		23.321	23.321		23.321
DeKalb	23.180		23.180	23.080		23.080	23.180		23.180
Rockdale	24.900		24.900	24.700		24.700	24.900		24.900
Atlanta	20.740		20.740	20.740		20.740	20.740		20.740
Henry	20.000	3.628	23.628	20.000	3.628	23.628	20.000	3.628	23.628
Clayton	20.000		20.000	20.000		20.000	20.000		20.000
Douglas	19.700	1.200	20.900	19.650	1.000	20.650	19.700	1.200	20.900
Gwinnett	19.800	1.950	21.750	19.700	1.900	21.600	19.800	1.950	21.750
Fayette	19.500	1.350	20.850	19.250	1.271	20.521	19.500	1.350	20.850
Calhoun	19.605		19.605	19.673		19.673	19.605		19.605
Cobb	18.900		18.900	18.900		18.900	18.900		18.900
Clarke (Athens)	20.000		20.000	20.000		20.000	20.000		20.000
Marietta City	17.970		17.970	17.970		17.970	17.970		17.970
Paulding	18.879		18.879	18.750		18.750	18.879		18.879
Chatham (Savannah)	18.881		18.881	18.881		18.881	18.881		18.881
Bartow	18.850		18.850	18.750		18.750	18.850		18.850
Fulton	17.796		17.796	17.796		17.796	17.796		17.796
Cherokee	18.950	0.500	19.450	18.450	1.000	19.450	18.950	0.500	19.450

Digest Year Category Type	2018			2019			2020		
	M&O	Bond	Total	M&O	Bond	Total	M&O	Bond	Total
Muscogee (Columbus)	23.321		23.321	23.321		23.321	23.321		23.321
DeKalb	23.180		23.180	23.080		23.080	23.080		23.080
Rockdale	24.900		24.900	24.700		24.700	24.600		24.600
Atlanta	20.740		20.740	20.740		20.740	20.740		20.740
Henry	20.000	3.628	23.628	20.000	3.628	23.628	20.000	3.628	23.628
Clayton	20.000		20.000	20.000		20.000	20.000		20.000
Douglas	19.700	1.200	20.900	19.650	1.000	20.650	19.600	1.000	20.600
Gwinnett	19.800	1.950	21.750	19.700	1.900	21.600	19.700	1.900	21.600
Fayette	19.500	1.350	20.850	19.250	1.271	20.521	19.150	1.180	20.330
Calhoun	19.605		19.605	19.673		19.673	19.577		19.577
Cobb	18.900		18.900	18.900		18.900	18.900		18.900
Clarke (Athens)	20.000		20.000	20.000		20.000	20.000		20.000
Marietta City	17.970		17.970	17.970		17.970	17.970		17.970
Paulding	18.879		18.879	18.750		18.750	18.750		18.750
Chatham (Savannah)	18.881		18.881	18.881		18.881	18.881		18.881
Bartow	18.850		18.850	18.750		18.750	18.500		18.500
Fulton	17.796		17.796	17.796		17.796	17.796		17.796
Cherokee	18.950	0.500	19.450	18.450	1.000	19.450	18.450	1.000	19.450

Digest Year Category Type	2021			2022			2023		
	M&O	Bond	Total	M&O	Bond	Total	M&O	Bond	Total
Muscogee (Columbus)	23.321		23.321	23.321		23.321	23.321		23.321
DeKalb	23.080		23.080	23.080		23.080	22.980		22.980
Rockdale	22.717		22.717	21.000		21.000	20.000		20.000
Atlanta	20.740		20.740	20.500		20.500	20.500		20.500
Henry	20.000	3.628	23.628	20.000	3.628	23.628	20.000	3.628	23.628
Clayton	20.000		20.000	20.000		20.000	19.600		19.600
Douglas	19.550	0.500	20.050	19.500	0.500	20.000	18.990	0.500	19.490
Gwinnett	19.700	1.650	21.350	19.200	1.450	20.650	19.200	1.450	20.650
Fayette	19.334	1.100	20.434	19.150	0.850	20.000	19.250	0.800	20.050
Calhoun	19.551		19.551	19.112		19.112	18.943		18.943
Cobb	18.900		18.900	18.900		18.900	18.700		18.700
Clarke (Athens)	20.000		20.000	18.800		18.800	18.800		18.800
Marietta City	17.970		17.970	17.970		17.970	17.970		17.970
Paulding	18.750		18.750	17.750		17.750	17.675		17.675
Chatham (Savannah)	18.131		18.131	17.631		17.631	17.631		17.631
Bartow	18.116		18.116	17.430		17.430	17.430		17.430
Fulton	17.590		17.590	17.240		17.240	17.140		17.140
Cherokee	18.200		18.200	16.450	1.500	17.950	16.450	1.500	17.950

Source: Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND DIGEST HISTORY
JUNE 30, 2024**

GENERAL			
DIGEST YEAR	FUND MILLAGE	GROSS DIGEST	PERCENT CHANGE
1970	-	\$463,448,680	-
1971	-	\$488,781,618	5.47%
1972	-	\$639,873,809	30.91%
1973	-	\$748,934,906	17.04%
1974	-	\$928,666,389	24.00%
1975	-	\$1,125,259,173	21.17%
1976	17.50	\$1,239,928,303	10.19%
1977	17.50	\$1,536,599,496	23.93%
1978	16.00	\$1,604,301,503	4.41%
1979	17.00	\$1,861,972,885	16.06%
1980	15.00	\$2,125,000,624	14.13%
1981	15.25	\$2,448,163,000	15.21%
1982	15.25	\$2,858,062,000	16.74%
1983	14.10	\$3,327,569,000	16.43%
1984	14.10	\$3,643,008,000	9.48%
1985	14.10	\$4,282,730,000	17.56%
1986	14.10	\$4,828,844,000	12.75%
1987	14.10	\$5,878,825,000	21.74%
1988	14.10	\$6,848,017,098	16.49%
1989	16.30	\$7,606,443,051	11.08%
1990	16.30	\$8,597,546,520	13.03%
1991	17.90	\$9,132,033,111	6.22%
1992	17.90	\$9,670,022,623	5.89%
1993	17.47	\$9,869,139,149	2.06%
1994	17.47	\$10,144,025,710	2.79%
1995	17.47	\$10,837,271,461	6.83%
1996	17.83	\$12,258,847,184	13.12%
1997	17.83	\$13,147,707,483	7.25%
1998	17.83	\$14,330,534,806	9.00%
1999	17.83	\$15,782,613,133	10.13%
2000	17.55	\$16,928,157,644	7.26%
2001	17.55	\$18,457,749,070	9.04%
2002	19.00	\$21,330,804,253	15.57%
2003	19.00	\$22,208,936,963	4.12%
2004	19.00	\$23,621,928,698	6.36%
2005	19.00	\$25,470,296,619	7.82%
2006	19.00	\$27,521,703,542	8.05%
2007	19.00	\$29,618,318,779	7.62%
2008	18.90	\$30,688,996,965	3.61%
2009	18.90	\$30,662,878,555	-0.09%
2010	18.90	\$28,555,874,363	-6.87%
2011	18.90	\$26,989,636,063	-5.48%
2012	18.90	\$26,325,729,783	-2.46%
2013	18.90	\$26,161,691,612	-0.62%
2014	18.90	\$27,215,748,167	4.03%
2015	18.90	\$28,479,937,255	4.65%
2016	18.90	\$30,462,668,710	6.96%
2017	18.90	\$32,022,794,304	5.12%
2018	18.90	\$34,647,950,956	8.20%
2019	18.90	\$36,652,903,125	5.79%
2020	18.90	\$38,527,331,012	5.11%
2021	18.90	\$40,936,630,667	6.25%
2022	18.90	\$45,928,887,067	12.20%
2023	18.70	\$52,866,921,287	15.11%

Source: District Records, Office of Tax Commissioner, Cobb County

COBB COUNTY SCHOOL DISTRICT
PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTION
LAST TEN FISCAL YEARS

FISCAL YEAR TAX EXEMPT CLASSIFICATION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
A. Basic Homestead Exemption (Cobb County)	\$ 965,936,434	\$ 935,568,196	\$ 918,619,596	\$ 903,943,001	\$ 889,782,214	\$ 882,981,380	\$ 871,130,908	\$ 874,301,076	\$ 866,657,034	\$ 868,436,854
B. Age 62 or Older (Cobb County)	3,755,620,003	4,177,064,231	4,764,134,187	5,350,772,150	5,921,610,172	6,493,655,613	6,993,577,235	7,643,479,316	8,854,161,802	10,491,882,812
C. Disabled Veteran (State)	10,366,332	14,058,473	18,522,236	24,069,459	33,572,708	42,686,780	55,506,824	77,870,160	97,338,946	125,202,548
D. Social Security Disability (Cobb County)	7,481,109	7,232,420	7,269,524	6,897,024	6,930,484	6,288,004	5,720,000	5,478,000	5,192,000	4,664,000
E. Surviving Spouse (State)	284,896	296,224	235,352	254,836	258,740	290,076	285,532	552,528	683,400	779,172
F. Conservation - SV	52,332,965	53,526,239	58,792,105	65,414,917	71,684,062	73,719,114	77,998,240	88,185,353	82,177,505	124,007,003
G. Environmentally Sensitive Property (State)	813,382	813,382	909,698	909,698	955,762	1,351,978	1,258,212	1,340,184	1,483,636	1,577,402
PERSONAL PROPERTY										
H. Freeport (Cobb County)	1,059,599,969	1,241,174,117	1,318,798,224	784,317,290	795,205,431	761,046,154	751,951,099	740,608,467	890,153,433	1,041,648,063
I. Personal Property Returns < \$500	7,993,641	8,030,440	8,197,038	8,500,161	7,674,503	7,087,431	5,845,289	5,297,085	5,131,313	5,169,934
J. Brownfield Property	473,676	475,396	3,400,912	930,816	2,030,496	1,050,736	3,460,364	34,005,714	26,193,988	27,289,600
TOTAL EXEMPTIONS - M & O	\$ 5,860,902,407	\$ 6,438,239,118	\$ 7,098,878,872	\$ 7,146,009,352	\$ 7,729,704,572	\$ 8,270,157,266	\$ 8,766,733,703	\$ 9,471,117,883	\$ 10,829,173,057	\$ 12,690,657,388

Source: Consolidation and evaluation of digest as furnished by tax commissioner's office.

Definitions:

- A. Qualified homeowners are entitled to a \$10,000 exemption in the county general and school general tax categories
- B. Qualified homeowners who are age 62 as of January 1 are entitled to a full exemption in the school general and school bond tax categories
- C. Disabled veterans are entitled to a \$50,000 exemption in the school general and school bond tax categories
- D. Qualified homeowners who are disabled as of January 1, and whose annual net income does not exceed \$12,000 for the immediately preceding tax year are entitled to a \$22,000 exemption in all tax categories
- E. Unremarried surviving spouse of firefighter or peace officer killed in the land of duty.
- F. Favorable tax treatment designed to protect property owners from being pressured to convert their land from agricultural use to residential or commercial use.
- G. Exemption for property certified by the Georgia Department of Natural Resources as "environmentally sensitive" and requires the property owner to commit to maintaining the land in its natural condition for 10 years.
- H. Exemption from tax on inventories subject to specific requirements
- I. Exemption of tangible, personal property < \$7,500 subject to specific requirements
- J. Brownfield property is a property, the expansion, redevelopment, or reuse of, which may be complicated by the presence, or potential presence, of a hazardous substance, pollutant, or contaminant.

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF PERSONNEL AND PUPILS TO PROFESSIONAL PERSONNEL
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Professional Personnel (a)</u>	<u>Other Operating Personnel (b)</u>	<u>Service Personnel (c)</u>	<u>Total Personnel</u>	<u>Active Student Enrollment</u>
2015	8,036	2,769	2,949	13,754	111,751
2016	8,050	2,943	2,599	13,592	112,708
2017	8,099	2,953	2,613	13,665	113,151
2018	8,092	2,587	2,927	13,606	112,084
2019	8,141	2,604	2,895	13,640	111,854
2020	8,217	2,932	2,632	13,781	112,097
2021	8,224	2,888	2,417	13,529	107,379
2022	8,284	2,872	2,328	13,484	106,970
2023	8,400	2,933	2,431	13,764	106,703
2024	8,386	2,970	2,545	13,901	106,358

(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

(c) Service personnel includes food service personnel, custodial employees, bus drivers and maintenance/warehouse employees.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Expenses	Active Student Enrollment*	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2015	\$ 1,088,719,000	111,751	\$ 9,742	-0.33%	8,036	13.8
2016	1,161,536,000	112,708	10,306	5.78%	8,050	13.9
2017	1,278,514,000	113,151	11,299	9.64%	8,099	13.9
2018	1,303,932,000	112,084	11,634	2.96%	8,092	13.8
2019	1,288,338,000	111,854	11,518	-0.99%	8,141	13.7
2020	1,465,479,000	112,097	13,073	13.50%	8,217	13.6
2021	1,531,381,000	107,379	14,261	9.09%	8,224	13.0
2022	1,398,684,000	106,970	13,075	-8.32%	8,284	12.9
2023	1,364,175,000	106,703	12,785	-2.22%	8,400	12.7
2024	1,546,375,000	106,358	14,539	13.72%	8,386	12.7

Note: Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors consultants, coordinators, principals, assistant principals and other leadership personnel.

Source: District Records - *Active enrollment changed to FTE

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE BY FUNCTION
LAST TEN FISCAL YEARS**

	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>
BEGINNING FUND BALANCE				
<u>REVENUES BY CATEGORY</u>				
Local	\$ 426,012,000	\$ 446,336,000	\$ 479,095,000	\$ 509,679,000
State	451,604,000	481,430,000	514,011,000	537,122,000
Federal	6,615,000	7,277,000	5,912,000	5,964,000
Transfers In/Other	264,000	1,354,000	4,949,000	655,000
Total	884,495,000	936,397,000	1,003,967,000	1,053,420,000
<u>EXPENDITURES BY FUNCTION</u>				
Instruction	656,240,000	694,953,000	715,250,000	726,735,000
Pupil Services	19,248,000	25,478,000	24,385,000	27,891,000
Improvement of Instr Services	11,615,000	10,372,000	12,518,000	13,897,000
Instructional Staff Training	-	-	-	-
Educational Media Services	14,498,000	15,340,000	15,676,000	15,834,000
General Administration	7,843,000	9,817,000	10,748,000	10,769,000
School Administration	55,634,000	68,971,000	71,356,000	75,311,000
Business Services	5,900,000	6,467,000	7,077,000	7,775,000
Maintenance and Operation	61,746,000	64,279,000	66,604,000	68,797,000
Student Transportation	44,695,000	46,566,000	47,984,000	51,150,000
Central Operations	14,966,000	18,098,000	16,921,000	19,064,000
Other Support Services	21,000	86,000	99,000	87,000
School Nutrition Program	-	-	419,000	409,000
Community Service Operations	74,000	79,000	82,000	86,000
Capital Outlay	2,000	21,000	16,000	-
Transfers Out	2,313,000	3,966,000	5,980,000	8,132,000
Total	894,795,000	964,493,000	995,115,000	1,025,937,000
Restatements				
Ending Total Fund Balance	\$ 132,482,000	\$ 104,386,000	\$ 113,238,000	\$ 140,721,000
<u>Fund Balances</u>				
Nonspendable	\$ 844,000	\$ 1,004,000	\$ 2,151,000	\$ 980,000
Restricted	-	-	-	-
Committed	10,000,000	8,200,000	-	-
Assigned	31,050,000	20,342,000	15,023,000	30,535,000
Unassigned	90,588,000	74,840,000	96,064,000	109,206,000
Ending Total Fund Balance	\$ 132,482,000	\$ 104,386,000	\$ 113,238,000	\$ 140,721,000

(a) General Fund assigned fund balance increased due to the sale of three District properties.
Source: District Records

<u>June 30, 2019 (a)</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>
\$ 556,557,000	\$ 589,457,000	\$ 622,525,000	\$ 659,083,000	\$ 739,474,000	\$ 827,475,000
539,400,000	595,662,000	559,064,000	583,803,000	613,549,000	684,794,000
5,942,000	7,624,000	5,287,000	8,409,000	20,566,000	14,075,000
19,828,000	426,000	709,000	285,000	819,000	5,628,000
<u>1,121,727,000</u>	<u>1,193,169,000</u>	<u>1,187,585,000</u>	<u>1,251,580,000</u>	<u>1,374,408,000</u>	<u>1,531,972,000</u>
767,201,000	823,950,000	735,116,000	870,884,000	959,680,000	1,086,346,000
27,645,000	36,978,000	32,854,000	32,405,000	35,721,000	40,199,000
20,556,000	20,522,000	22,510,000	23,402,000	27,548,000	33,550,000
-	-	25,000	6,000	-	67,000
16,510,000	17,738,000	17,178,000	18,241,000	20,480,000	22,604,000
12,100,000	12,218,000	12,301,000	15,087,000	15,944,000	18,720,000
70,791,000	76,989,000	76,708,000	81,059,000	90,995,000	101,624,000
8,047,000	8,594,000	9,106,000	9,045,000	10,096,000	11,517,000
70,851,000	80,258,000	76,366,000	81,244,000	87,918,000	107,712,000
55,013,000	55,801,000	48,533,000	54,083,000	64,484,000	83,496,000
21,140,000	18,877,000	19,498,000	19,827,000	23,671,000	38,073,000
475,000	741,000	481,000	407,000	646,000	686,000
386,000	471,000	477,000	411,000	454,000	1,312,000
90,000	98,000	98,000	102,000	405,000	469,000
2,372,000	14,000	1,809,000	6,269,000	-	-
1,607,000	3,019,000	8,332,000	6,235,000	26,133,000	1,279,000
<u>1,074,784,000</u>	<u>1,156,268,000</u>	<u>1,061,392,000</u>	<u>1,218,707,000</u>	<u>1,364,175,000</u>	<u>1,547,654,000</u>
			(1,710,000)		
<u>\$ 187,664,000</u>	<u>\$ 224,565,000</u>	<u>\$ 350,758,000</u>	<u>\$ 381,921,000</u>	<u>\$ 392,154,000</u>	<u>\$ 376,472,000</u>
\$ 828,000	\$ 1,227,000	\$ 1,234,000	\$ 1,333,000	\$ 1,135,000	\$ 1,677,000
-	-	927,000	927,000	-	-
-	-	-	-	-	-
66,131,000	83,681,000	163,978,000	181,354,000	201,331,000	176,438,000
120,705,000	139,657,000	184,619,000	198,307,000	189,688,000	198,357,000
<u>\$ 187,664,000</u>	<u>\$ 224,565,000</u>	<u>\$ 350,758,000</u>	<u>\$ 381,921,000</u>	<u>\$ 392,154,000</u>	<u>\$ 376,472,000</u>

COBB COUNTY SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE BY OBJECT
LAST TEN FISCAL YEARS

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019(a)
BEGINNING FUND BALANCE					
REVENUES BY CATEGORY					
Local	\$ 426,012,000	\$ 446,336,000	\$ 479,095,000	\$ 509,679,000	\$ 556,557,000
State	451,604,000	481,430,000	514,011,000	537,122,000	539,400,000
Federal	6,615,000	7,277,000	5,912,000	5,964,000	5,942,000
Transfers In/Other	264,000	1,354,000	4,949,000	655,000	19,828,000
Total	884,495,000	936,397,000	1,003,967,000	1,053,420,000	1,121,727,000
EXPENDITURES BY OBJECT					
Salaries	\$ 597,208,000.00	\$ 641,703,000.00	\$ 659,731,000.00	\$ 669,160,000.00	\$ 693,741,000.00
Fringe Benefits					
Group Health Insurance	91,219,000	97,554,000	103,240,000	107,561,000	101,661,000
FICA	34,975,000	37,608,000	38,657,000	39,102,000	40,562,000
Medicare	8,184,000	8,807,000	9,054,000	9,158,000	9,424,000
Teachers Retirement System	71,035,000	82,820,000	86,467,000	103,002,000	130,503,000
Unemployment Compensation	224,000	99,000	99,000	62,000	62,000
Workers Compensation	4,461,000	5,287,000	5,594,000	7,320,000	7,596,000
On Behalf Payments	-	-	1,858,000	1,848,000	1,802,000
Supplemental Tax Shelter	327,000	389,000	313,000	290,000	270,000
Life & LTD Insurance	1,292,000	1,370,000	1,636,000	1,349,000	1,436,000
Total Fringe Benefits	211,717,000	233,934,000	246,918,000	269,692,000	293,316,000
Total Salaries and Fringe Benefits	808,925,000	875,637,000	906,649,000	938,852,000	987,057,000
General Operating					
Contract Services	8,292,000	8,223,000	10,046,000	9,674,000	10,668,000
Repairs & Maintenance Services - Technology Related	580,000	754,000	2,160,000	2,066,000	2,068,000
Rentals of Land or Building	-	-	-	-	77,000
Rental of Equipment & Vehicles	-	5,000	12,000	4,000	17,000
Other Rentals	241,000	243,000	261,000	272,000	84,000
Student Transportation Purchased from Other Sources	-	1,000	-	-	1,000
Insurance (Other Than Employee Benefits)	25,000	-	50,000	-	-
Communication (Postage, Advertising, etc.)	297,000	361,000	366,000	385,000	459,000
Web-based Subscriptions & Licenses	-	-	-	57,000	149,000
Tuition to Private Sources	167,000	162,000	117,000	221,000	251,000
Other Tuition	-	-	-	2,000	-
Travel - Board Member	-	1,000	2,000	1,000	2,000
Payments of Pass Through Funds	97,000	-	8,000	5,000	7,000
Payments to Charter Schools	13,513,000	13,543,000	11,638,000	4,202,000	4,421,000
Other Purchased Services	4,494,000	4,430,000	3,801,000	4,809,000	5,369,000
Residential Facilities	-	-	1,578,000	1,535,000	1,593,000
Supplies	8,337,000	9,281,000	8,631,000	8,608,000	8,177,000
Supplies - Technology Related	835,000	797,000	777,000	803,000	745,000
Computer Software	4,582,000	6,848,000	5,765,000	6,296,000	6,759,000
Expendable Equipment	1,494,000	1,493,000	1,656,000	1,370,000	1,173,000
Expendable Computer Equipment	2,782,000	2,445,000	1,558,000	2,463,000	2,604,000
Books & Periodicals	-	-	-	25,000	17,000
Dues & Fees	1,211,000	1,399,000	1,671,000	1,799,000	2,070,000
Other Expenditures	22,000	61,000	52,000	53,000	51,000
Transfer to Other Funds	2,313,000	3,966,000	5,980,000	8,132,000	1,607,000
Purchase of Equipment	375,000	339,000	361,000	398,000	386,000
Purchase of Buses	927,000	1,158,000	-	695,000	767,000
Purchase of Equipment - Technology Related	1,382,000	213,000	239,000	1,260,000	805,000
Land Acquisition	-	-	-	-	2,372,000
Land Improvements	50,000	61,000	83,000	262,000	388,000
Building Acquisition, Construction or Improvement	-	11,000	6,000	173,000	783,000
Textbooks	1,252,000	1,007,000	1,040,000	720,000	973,000
Legal Fees					
Legal Fees	676,000	959,000	950,000	864,000	1,459,000
Base Legal Fees	933,000	932,000	960,000	960,000	989,000
Utilities					
Water & Sewer	2,192,000	2,511,000	2,553,000	2,245,000	2,518,000
Natural Gas	1,843,000	1,502,000	1,351,000	1,545,000	1,657,000
Electricity	16,048,000	15,957,000	15,808,000	15,678,000	15,650,000
Gas and Diesel	4,714,000	3,355,000	3,570,000	4,367,000	4,586,000
Telephone	1,901,000	2,284,000	855,000	886,000	665,000
Repair and Maintenance	3,750,000	3,916,000	3,858,000	3,607,000	4,595,000
Employee Travel & Mileage	545,000	638,000	703,000	643,000	765,000
Total	\$ 894,795,000	\$ 964,493,000	\$ 995,115,000	\$ 1,025,937,000	\$ 1,074,784,000
Ending Total Fund Balance	132,482,000	104,386,000	113,238,000	140,721,000	187,664,000
Fund Balances					
Nonspendable	\$ 844,000	\$ 1,004,000	\$ 2,151,000	\$ 980,000	\$ 828,000
Restricted	-	-	-	-	-
Committed	10,000,000	8,200,000	-	-	-
Assigned	31,050,000	20,342,000	15,023,000	30,535,000	66,131,000
Unassigned	90,588,000	74,840,000	96,064,000	109,206,000	120,705,000
Ending Total Fund Balance	\$ 132,482,000	\$ 104,386,000	\$ 113,238,000	\$ 140,721,000	\$ 187,664,000

(a) General Fund assigned fund balance increased due to the sale of three District properties.
Source: District Records

	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>
\$	589,457,000	\$ 622,525,000	\$ 659,083,000	\$ 739,474,000	\$ 827,475,000
	595,662,000	559,064,000	583,803,000	613,549,000	684,794,000
	7,624,000	5,287,000	8,409,000	20,566,000	14,075,000
	426,000	709,000	285,000	819,000	5,628,000
	<u>1,193,169,000</u>	<u>1,187,585,000</u>	<u>1,251,580,000</u>	<u>1,374,408,000</u>	<u>1,531,972,000</u>
\$	751,315,000.00	\$ 690,418,000.00	\$ 802,660,000.00	\$ 870,665,000.00	\$ 995,273,000.00
	113,239,000	106,058,000	112,420,000	144,478,000	178,897,000
	43,802,000	41,059,000	46,925,000	50,955,000	58,556,000
	10,262,000	9,413,000	10,992,000	11,941,000	13,711,000
	143,647,000	121,351,000	142,545,000	158,815,000	178,615,000
	101,000	240,000	96,000	99,000	102,000
	8,284,000	6,731,000	6,534,000	7,659,000	8,915,000
	1,909,000	1,941,000	2,041,000	2,184,000	2,186,000
	313,000	268,000	271,000	283,000	209,000
	1,380,000	1,213,000	1,222,000	1,216,000	1,355,000
	<u>322,937,000</u>	<u>288,274,000</u>	<u>323,046,000</u>	<u>377,630,000</u>	<u>442,546,000</u>
	1,074,252,000	978,692,000	1,125,706,000	1,248,295,000	1,437,819,000
	9,182,000	7,492,000	8,870,000	10,087,000	9,636,000
	1,054,000	1,692,000	1,701,000	1,535,000	904,000
	6,000	-	44,000	71,000	69,000
	-	4,000	2,000	4,000	7,000
	20,000	188,000	70,000	75,000	105,000
	1,000	-	1,000	1,000	1,000
	-	85,000	-	-	-
	299,000	358,000	352,000	427,000	397,000
	1,264,000	2,396,000	2,310,000	1,996,000	3,394,000
	346,000	339,000	253,000	736,000	853,000
	-	-	-	-	-
	-	-	1,000	2,000	3,000
	1,000	-	-	-	-
	2,585,000	-	-	-	-
	4,608,000	3,350,000	3,553,000	4,582,000	5,228,000
	1,698,000	1,678,000	1,621,000	1,841,000	2,149,000
	6,906,000	10,405,000	9,693,000	11,010,000	9,527,000
	677,000	638,000	615,000	487,000	497,000
	4,487,000	3,714,000	3,699,000	4,761,000	5,528,000
	839,000	1,420,000	1,034,000	1,643,000	1,835,000
	2,671,000	2,115,000	1,186,000	1,159,000	1,254,000
	9,000	4,000	3,000	2,000	1,000
	1,972,000	1,820,000	2,202,000	1,610,000	1,711,000
	62,000	48,000	46,000	246,000	1,312,000
	3,019,000	8,332,000	6,235,000	26,133,000	1,279,000
	445,000	2,564,000	6,704,000	490,000	358,000
	309,000	-	469,000	1,023,000	7,265,000
	1,401,000	1,419,000	422,000	407,000	1,659,000
	14,000	76,000	-	-	-
	511,000	163,000	135,000	-	-
	3,264,000	194,000	295,000	512,000	3,903,000
	985,000	943,000	1,029,000	714,000	667,000
	1,068,000	1,142,000	2,047,000	2,045,000	1,177,000
	989,000	994,000	989,000	1,599,000	3,131,000
	2,481,000	2,601,000	3,287,000	3,031,000	3,636,000
	1,452,000	1,524,000	1,796,000	1,759,000	1,696,000
	16,042,000	14,404,000	16,397,000	17,812,000	20,803,000
	3,398,000	2,282,000	5,479,000	6,077,000	6,383,000
	876,000	1,344,000	924,000	913,000	944,000
	6,548,000	6,886,000	9,037,000	10,271,000	11,622,000
	527,000	86,000	500,000	819,000	901,000
	<u>\$ 1,156,268,000</u>	<u>\$ 1,061,392,000</u>	<u>\$ 1,218,707,000</u>	<u>\$ 1,364,175,000</u>	<u>\$ 1,547,654,000</u>
	224,565,000	350,758,000	381,921,000	392,154,000	376,472,000
\$	1,227,000	\$ 1,234,000	\$ 1,333,000	\$ 1,135,000	\$ 1,677,000
	-	927,000	927,000	-	-
	-	-	-	-	-
	83,681,000	163,978,000	181,354,000	201,331,000	176,438,000
	<u>139,657,000</u>	<u>184,619,000</u>	<u>198,307,000</u>	<u>189,688,000</u>	<u>198,357,000</u>
\$	<u>224,565,000</u>	<u>\$ 350,758,000</u>	<u>\$ 381,921,000</u>	<u>\$ 392,154,000</u>	<u>\$ 376,472,000</u>

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND REVENUE BY SOURCE
LAST TEN FISCAL YEARS**

	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>
<u>Local Revenue</u>				
Property Tax Revenue	\$ 361,261,000	\$ 384,221,000	\$ 417,004,000	\$ 444,795,000
Property Tag Revenue	44,104,000	42,420,000	40,012,000	40,328,000
Delinquent Tax Revenue	2,393,000	1,258,000	2,327,000	1,244,000
Intangible Tax Revenue	8,890,000	9,829,000	10,507,000	10,009,000
Real Estate Transfer	3,483,000	4,136,000	4,139,000	4,398,000
Alcoholic Beverages	1,159,000	1,210,000	1,310,000	1,259,000
Liquor by the Drink	523,000	567,000	534,000	769,000
Tuition	3,000	1,000	1,000	-
Interest on Delinquent Taxes	845,000	645,000	563,000	532,000
Interest Income	449,000	543,000	1,100,000	2,820,000
Half Time Exhibition	10,000	11,000	11,000	9,000
Local Revenue Cell Tower	1,314,000	607,000	395,000	1,889,000
Local Revenue Other (Reclass)	1,244,000	15,000	1,149,000	1,052,000
Reimbursement for Damages	1,000	1,000	-	-
Leased Property Revenue	39,000	39,000	43,000	43,000
Total Local/Transfer Revenue	425,718,000	445,503,000	479,095,000	509,147,000
<u>State Revenue</u>				
Miscellaneous State Grants	6,120,000	5,958,000	5,762,000	9,546,000
State of GA QBE Revenue	445,484,000	475,472,000	508,249,000	527,576,000
Total State Revenue	451,604,000	481,430,000	514,011,000	537,122,000
<u>Federal Revenue</u>				
Indirect Cost Revenue	3,302,000	3,059,000	3,277,000	3,252,000
ROTC Instructor Reimbursement	849,000	1,045,000	1,214,000	1,018,000
MedACE Revenue	1,189,000	984,000	1,007,000	901,000
Medicaid Revenue	462,000	1,260,000	212,000	773,000
Misc. Federal Revenue	813,000	929,000	202,000	20,000
Total Federal Revenue	6,615,000	7,277,000	5,912,000	5,964,000
<u>Local Revenue - Other</u>				
Local Revenue - Other	139,000	834,000	4,826,000	532,000
Sale of Assets	294,000	833,000	-	532,000
Transfer from Other Funds	125,000	520,000	123,000	123,000
	558,000	2,187,000	4,949,000	1,187,000
Total Revenue	\$ 884,495,000	\$ 936,397,000	\$ 1,003,967,000	\$ 1,053,420,000

Source: District Records

	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>
\$	485,825,000	\$ 515,945,000	\$ 540,663,000	\$ 572,105,000	\$ 640,105,000	\$ 717,005,000
	41,996,000	43,420,000	49,224,000	53,640,000	56,519,000	57,412,000
	1,506,000	2,127,000	2,651,000	2,317,000	1,571,000	3,377,000
	9,627,000	12,783,000	19,897,000	16,272,000	9,067,000	7,775,000
	4,942,000	4,341,000	5,709,000	7,372,000	4,855,000	3,975,000
	1,302,000	1,402,000	1,740,000	1,832,000	1,393,000	1,842,000
	914,000	795,000	817,000	1,255,000	1,447,000	1,415,000
	-	-	-	-	-	-
	490,000	596,000	292,000	586,000	543,000	994,000
	5,984,000	4,702,000	358,000	867,000	19,984,000	28,964,000
	-	-	-	-	-	-
	1,807,000	989,000	523,000	1,760,000	1,520,000	1,346,000
	2,110,000	2,336,000	944,000	1,045,000	2,416,000	3,327,000
	-	-	-	-	-	-
	-	-	-	-	54,000	43,000
	<u>556,503,000</u>	<u>589,436,000</u>	<u>622,818,000</u>	<u>659,051,000</u>	<u>739,474,000</u>	<u>827,475,000</u>
	6,886,000	9,716,000	7,316,000	6,278,000	7,432,000	33,055,000
	532,514,000	585,946,000	551,748,000	577,525,000	606,117,000	651,739,000
	<u>539,400,000</u>	<u>595,662,000</u>	<u>559,064,000</u>	<u>583,803,000</u>	<u>613,549,000</u>	<u>684,794,000</u>
	3,551,000	4,321,000	2,114,000	4,480,000	13,198,000	5,921,000
	1,130,000	1,270,000	1,130,000	1,510,000	-	1,370,000
	1,047,000	1,403,000	965,000	2,004,000	2,146,000	1,106,000
	195,000	608,000	827,000	390,000	5,200,000	5,658,000
	19,000	22,000	251,000	25,000	22,000	20,000
	<u>5,942,000</u>	<u>7,624,000</u>	<u>5,287,000</u>	<u>8,409,000</u>	<u>20,566,000</u>	<u>14,075,000</u>
	19,705,000	303,000	239,000	285,000	415,000	-
	54,000	21,000	54,000	32,000	404,000	270,000
	123,000	123,000	123,000	-	-	5,358,000
	<u>19,882,000</u>	<u>447,000</u>	<u>416,000</u>	<u>317,000</u>	<u>819,000</u>	<u>5,628,000</u>
\$	<u>1,121,727,000</u>	<u>\$ 1,193,169,000</u>	<u>\$ 1,187,585,000</u>	<u>\$ 1,251,580,000</u>	<u>\$ 1,374,408,000</u>	<u>\$ 1,531,972,000</u>

**COBB COUNTY SCHOOL DISTRICT
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO
 TOTAL GENERAL FUND EXPENDITURES
 LAST TEN FISCAL YEARS**

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
2015	\$ -	\$ 893,446,000	0.00%
2016	-	962,567,000	0.00%
2017	-	989,135,000	0.00%
2018	-	1,017,805,000	0.00%
2019	-	1,073,177,000	0.00%
2020	-	1,153,249,000	0.00%
2021	-	1,053,060,000	0.00%
2022	-	1,212,472,000	0.00%
2023	-	1,338,042,000	0.00%
2024	-	1,546,375,000	0.00%

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
RESULTS OF ALL BOND AND SALES TAX REFERENDUMS
1950 - PRESENT**

Referendums:

<u>Year</u>	<u>Amount</u>	<u>Maturity</u>	<u>Action</u>	<u>Pro</u>	<u>Con</u>	<u>Void</u>	<u>Total Votes</u>	<u>Approval Percentage</u>
1950	\$ 1,500,000	1970	Passed	2,907	841	17	3,765	77.56%
1957	1,750,000	1977	Passed	2,023	562	31	2,616	78.26%
1961	2,500,000	1980	Passed	3,187	868	38	4,093	78.59%
1962	3,000,000	1983	Passed	2,816	986	36	3,838	74.07%
1964	4,000,000	1994	Passed	2,942	1,629	63	4,634	64.36%
1969	15,000,000	1990	Passed	7,769	2,922	5	10,696	72.67%
1973	16,500,000	1994	Passed	7,405	5,165	10	12,580	58.91%
1977	22,000,000	1996	Passed	10,694	4,241	22	14,957	71.60%
1979	20,000,000	1997	Passed	9,725	7,611	219	17,555	56.10%
1981	8,000,000	1997	Passed	9,858	7,511	103	17,472	56.76%
1985	27,000,000	1997	Passed	24,476	11,481	-	35,957	68.07%
1987	58,500,000	2001	Passed	10,716	2,573	65	13,354	80.64%
1989	59,500,000	2002	Passed	15,510	2,311	126	17,947	87.03%
1991	39,600,000	2004	Passed	20,197	6,409	268	26,874	75.91%
1995	220,865,000	2007	Passed	18,140	13,124	142	31,406	58.02%
1997	609,200,000	2002	Failed	14,204	18,820	177	33,201	43.01%
1998	626,773,000	2003	Passed	36,433	26,403	545	63,381	57.98%
2003	636,504,000	2008	Passed	36,078	10,262	-	46,340	77.85%
2008	797,657,000	2013	Passed	21,873	14,137	-	36,010	60.74%
2013	717,845,000	2018	Passed	23,273	17,325	44	40,642	57.33%
2017	797,022,000	2023	Passed	25,160	8,902	44	34,106	73.87%
2021	894,891,000	2028	Passed	35,466	13,723	-	49,189	72.10%

Note: 1997, 1998, 2003, 2008, 2013, 2017 and 2021 referendums were for a 1% local option sales tax with the amounts shown representing an estimate of collections for the full five year life of the tax.
Source: Cobb County Board of Elections.

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2024**

Type of Coverage	Name of Company and Policy Number	Policy Period		Liability Limits	Annual Premium
		From	To		
Automobile Physical Damage	Hudson Insurance PEA0005278-03	07/1/2023	07/1/2024	\$3,000,000	\$125,373
Bus, Truck, Motor Vehicles Liability	Self Insured	6/1/1994	Ongoing	\$300,000	N/A
Property Theft	Self Insured	6/1/1994	Ongoing	N/A	N/A
Employee's Crime	Great American Insurance GVT F060994 00 0	8/1/2023	8/1/2024	\$7,500,000	\$28,526
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Federal Insurance 36030632 TPA	7/1/2023	7/1/2024	\$500,000,000	\$1,101,653
Student Athletic	Student Assurance Services 10-16-1539-470-100-3	8/1/2023	8/1/2024	Varies	Student/Parent Funded
Healthcare Professional Liability	Liberty Insurance AHV-103741005	2/1/2024	2/01/2025	\$1,000,000	\$8,594
Superintendent's Bond	Old Republic Surety Co. APO2121620	5/1/2024	5/1/2025	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2023	8/1/2024	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Excess Worker's Compensation	Safety National Corp SP 4067407	10/1/2023	10/1/2024	\$1,000,000	\$246,432
Excess Flood	Lloyd's of London GIQF2000	07/01/2023	07/01/2024	\$2,853,000	\$7,670
Excess Flood Garrett MS	Lloyds of London DEF116700053-09	07/01/2023	07/01/2024	\$15,000,000	\$19,100
Aviation Liability	American Alternative 9036063	01/18/2024	1/18/2025	\$1,000,000	\$1,413
Disability, Long-Term	The Hartford 402273	1/1/2024	12/31/2024	180 Day Elimination Period. \$.117 per \$100 of monthly salary	Salary Based
Disability, Short-Term	The Hartford 402273	1/1/2024	12/31/2024	All plans- maximum benefit duration is 4 weeks.	Salary Based
STD Plan Option 1				14 Day Elimination Period. 66.67% of standard income up to \$1,500 per week.	Employee pays \$.230 per \$10 of weekly benefit.
STD Plan Option 2				60 Day Elimination Period. 66.67% of standard weekly income, up to \$1,500 per week.	Employee pays \$.132 per \$10 of weekly benefit.
STD Plan Option 3				14 Day Elimination Period. 50% of standard weekly income, up to \$1,200 per week.	Employee pays \$.231 per \$10 of weekly benefit.
STD Plan Option 4				60 Day Elimination Period. 50% of standard weekly income, up to \$1,200 per week.	Employee pays \$.145 per \$10 of weekly benefit.
Life Insurance and AD&D	The Hartford 402273	1/1/2024	12/31/2024		The first \$15,000 is paid by CCSD. (smokers and non-smokers) Employee can add \$.135 per \$1000.00

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2024**

Type of Coverage	Name of Company and Policy Number	Policy Period		Liability Limits	Annual Premium
		From	To		
Dependent Life	The Hartford 402273	1/1/2024	12/31/2024	Coverage options: Child \$10,000 or \$25,000 Spouse up to \$50,000	Employee pays \$1.74 for \$10,000 of coverage of child(ren) or \$4.36 for \$25,000 of coverage; Spousal coverage rate depends on the age of the spouse.
Optional Life and AD&D	The Hartford 402273	1/1/2024	12/31/2024	Employee can choose up to 7 times his/her annual earnings. (Max. \$500,000)	Employee pays \$0.152 per \$1,000 of Supplemental Life coverage monthly.
Dental Insurance Plus Option	MetLife Dental 158287	1/1/2024	12/31/2024	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Employee pays \$43.06 for single coverage, \$80.52 for employee plus one, or \$131.30 for family coverage monthly.
Base Option		1/1/2024	12/31/2024	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Employee pays \$18.04 for single coverage, \$33.94 for employee plus one, or \$58.44 for family coverage monthly.
Critical Illness with Cancer Insurance	Voya 70174-2	1/1/2024	12/31/2024	Based on Benefit Schedule	Cost is determined based on age and amount of coverage elected by employee.
Vision Insurance Plus Plan	MetLife Vision 158287	1/1/2024	12/31/2024	Based on Benefit Schedule	Employee pays rates monthly <u>depending on chosen plan</u> Single coverage is \$8.30; coverage for employee plus one family
Base Plan		1/1/2024	12/31/2024		Single coverage is \$6.86; coverage
Legal Insurance	ARAG Group 17840	1/1/2024	12/31/2024	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family.
Accident Insurance	Voya 70174-2	1/1/2024	12/31/2024	Based on Benefit Schedule	Employee pays monthly premium of \$7.58 self, \$12.58 self and spouse, \$14.84 self and children, <u>or \$19.84 family</u>
Hospital Indemnity	Voya 70174-2	1/1/2024	12/31/2024	Based on Benefit Schedule	Employee pays monthly premium of \$9.54 self, \$22.62 self and spouse, \$14.60 self and children, <u>or \$27.70 family</u>

Concluded.

Source: District Records

COBB COUNTY SCHOOL DISTRICT
SCHOOL LUNCH AND BREAKFAST PROGRAM
LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021(a)	2022(b)	2023	2024
Lunch Meals Served:										
Free	6,317,000	6,360,000	6,119,000	5,569,000	5,430,000	4,153,000	6,129,000	11,260,000	4,615,000	5,537,000
Reduced	813,000	783,000	868,000	834,000	860,000	695,000	13,000	0	907,000	908,000
Paid	4,492,000	4,455,000	4,293,000	4,149,000	4,339,000	3,423,000	16,000	6,000	4,161,000	3,510,000
Total	11,622,000	11,598,000	11,280,000	10,552,000	10,629,000	8,271,000	6,158,000	11,266,000	9,683,000	9,955,000
Daily Average	66,411	64,433	63,371	60,994	60,051	61,724	36,224	63,650	55,017	56,886
Student Price	\$2.15-\$2.40	\$2.25-\$2.50	\$2.25-\$2.50	\$2.25-\$2.50	\$2.35-\$2.60	\$2.35-\$2.60	\$2.50-\$2.75	\$2.75-\$3.00	\$2.75-\$3.00	\$3.50
Breakfast Meals Served:										
Free	2,850,000	2,916,000	2,853,000	2,527,000	2,456,000	1,988,000	3,713,000	4,590,000	2,246,000	2,635,000
Reduced	239,000	246,000	290,000	275,000	288,000	242,000	13,000	0	358,000	382,000
Paid	414,000	453,000	468,000	469,000	517,000	460,000	16,000	3,000	863,000	614,000
Total	3,503,000	3,615,000	3,611,000	3,271,000	3,261,000	2,690,000	3,742,000	4,593,000	3,467,000	3,631,000
Daily Average	20,017	20,083	20,287	18,908	18,424	20,075	22,012	25,949	19,699	20,749
Student Price	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.50	\$1.75	\$1.75	\$1.75	\$2.50
Total Meals Served:										
Free	9,167,000	9,276,000	8,972,000	8,096,000	7,886,000	6,141,000	9,842,000	15,850,000	6,861,000	8,172,000
Reduced	1,052,000	1,029,000	1,158,000	1,109,000	1,148,000	937,000	26,000	0	1,265,000	1,290,000
Paid	4,906,000	4,908,000	4,761,000	4,618,000	4,856,000	3,883,000	32,000	9,000	5,024,000	4,124,000
Total	15,125,000	15,213,000	14,891,000	13,823,000	13,890,000	10,961,000	9,900,000	15,859,000	13,150,000	13,586,000
Daily Average	86,428	84,516	83,658	79,902	78,475	81,799	58,236	89,599	74,716	77,635
Free/Reduced %	67.6%	67.7%	68.0%	66.6%	65.0%	64.6%	99.7%	99.9%	61.8%	69.6%

(a) Due to the pandemic, USDA made all student meals free for the majority of the 2021 school year.

(b) Due to the pandemic, USDA made all student meals free for the 2022 school year and the majority of the summer learning recovery program.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF SCHOOLS
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Special Schools</u>	<u>Total</u>
2015	67	25	16	4	112
2016	67	25	16	4	112
2017	67	25	16	4	112
2018	67	25	16	4	112
2019	67	25	16	2	110
2020	67	25	17 (a)	2	111
2021	66 (b)	25	17	3	111
2022	66	26 (c)	17	3	112
2023	66	26	17	3	112
2024	66	26	17	3	112

Notes on Special Schools (Programs):

1. Ackerman Academy/Devereux is a residential treatment facility.
2. Haven Academy is a program.
3. Performing Learning Center (PLC) was a program that closed after FY2018.
4. Oakwood was a program that closed after FY2018.
5. South Cobb Early Learning Center is a program and has been open since 2021.
 - (a.) In 2020 Cobb Horizon opened.
 - (b.) In 2021, CCSD combined Clay and Harmony Leland Elementary at one location.
 - (c.) In 2022, Pearson Middle School opened.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF HIGH SCHOOL GRADUATES AND AVERAGE DAILY ATTENDANCE
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Active Student Enrollment*</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2015	111,751	106,895	96%	7,366	81.45%
2016	112,708	107,872	96%	7,714	83.80%
2017	113,151	108,150	96%	7,970	83.60%
2018	112,084	106,863	95%	8,126	85.20%
2019	111,854	106,876	96%	8,261	87.00%
2020	112,097	107,899	96%	8,379	88.60%
2021	107,379	102,586	96%	8,084	87.20%
2022	106,970	100,455	94%	8,278	87.40%
2023	106,703	100,301	94%	8,273	87.70%
2024	106,358	99,777	94%	8,138	87.90%

Note: Beginning in 2016 Graduate Percentages were adjusted to match the Georgia Department of Education four-year Adjusted Cohort Graduation Rate (ACGR). This rate calculation began for the school year ended 2012 and is released in October with a one-year lag. (i.e.) the school year ended 2016 will be available October 2017)

Source: District Records - *Active enrollment changed to FTE.

**COBB COUNTY SCHOOL DISTRICT
ACTIVE ENROLLMENT BY GRADE LEVEL
LAST TEN FISCAL YEARS**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Pre-K and K	9,074	8,908	8,872	8,771	8,637	8,963	7,221	7,879	7,856	7,797
Grade 1	8,444	8,429	8,193	7,998	7,940	7,819	7,502	7,389	7,489	7,330
Grade 2	8,761	8,587	8,567	8,094	8,164	8,128	7,407	7,593	7,550	7,568
Grade 3	8,602	8,929	8,749	8,500	8,180	8,156	7,710	7,448	7,617	7,647
Grade 4	8,527	8,604	8,911	8,607	8,498	8,301	7,871	7,701	7,571	7,710
Grade 5	8,657	8,611	8,739	8,863	8,671	8,593	8,076	7,935	7,806	7,759
Grade 6	8,239	8,572	8,459	8,607	8,912	8,729	8,333	8,050	8,055	7,938
Grade 7	8,465	8,396	8,619	8,516	8,681	9,020	8,588	8,384	8,218	8,177
Grade 8	8,561	8,594	8,522	8,631	8,579	8,808	8,897	8,675	8,505	8,320
Grade 9	10,689	10,561	10,478	10,133	10,136	10,080	9,413	10,385	10,205	10,106
Grade 10	9,139	9,243	9,183	9,229	9,143	9,143	9,355	8,950	9,436	9,017
Grade 11	6,822	7,211	7,656	7,722	7,799	7,825	8,346	7,920	7,856	8,366
Grade 12	7,771	8,063	8,203	8,413	8,514	8,532	8,660	8,661	8,539	8,623
Total	<u>111,751</u>	<u>112,708</u>	<u>113,151</u>	<u>112,084</u>	<u>111,854</u>	<u>112,097</u>	<u>107,379</u>	<u>106,970</u>	<u>106,703</u>	<u>106,358</u>

Source : District Records; Changed to use FTE enrollment in 2023

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2024**

School Name	Grades	Enrollment	Active	Size of	Occupied	Number of	Portable	Square
			Site (acres)	Year (a)	Classrooms	Classrooms	Footage	Capacity
Acworth Elementary	2-5	505	15.0	2001	59	-	131,924	925
Addison	K-5	571	12.5	1989	42	-	81,334	662
Argyle	K-5	309	8.8	1961	36	-	56,904	562
Austell	K-5	358	12.4	2005	36	-	85,236	562
Baker	K-5	774	15.0	1988	65	-	106,694	1,025
Bells Ferry	K-5	762	10.0	1962	46	6	83,098	737
Belmont Hills	K-5	276	10.2	1952	36	-	68,409	562
Big Shanty	3-5	545	22.3	1969	52	1	84,461	837
Birney	K-5	686	26.8	1973	59	-	105,886	925
Blackwell	K-5	583	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	-	-	49,828	412
Brumby	K-5	1,026	18.0	2018	73	-	168,576	1,162
Bryant	K-5	855	22.9	1991	61	2	116,071	962
Bullard	K-5	822	20.0	2003	63	-	136,261	987
Chalker	K-5	682	26.4	1997	62	-	124,148	975
Cheatham Hill	K-5	990	19.2	1997	68	1	137,108	1,063
City View	K-5	907	31.6	2001	61	-	123,000	962
Clarkdale	K-5	745	15.0	2012	55	-	129,988	887
Clay- Harmony Leland	K-5	988	15.2	2020	78	-	186,930	1,250
Clay	K-5	-	8.0	1961	-	-	55,412	450
Compton	K-5	631	28.3	1969	50	-	88,079	800
Davis	K-5	608	13.0	1987	50	-	86,131	800
Dowell	K-5	880	28.9	1989	62	2	106,003	975
Due West	K-5	648	10.2	1957	38	2	70,367	600
East Side	K-5	1,066	11.0	2011	69	-	149,764	1,087
Eastvalley	K-5	693	20.0	2023	61	-	150,884	962
Fair Oaks	K-5	724	10.3	1957	54	1	97,993	875
Ford	K-5	747	52.5	1991	53	2	91,129	862
Frey	K-5	745	26.2	1996	62	-	125,717	975
Garrison Mill	K-5	646	14.1	1984	44	-	85,775	700
Green Acres	K-5	557	10.1	1995	44	-	90,915	700
Hayes	K-5	801	24.2	1994	61	-	119,189	962
Hendricks	K-5	501	23.0	2002	61	-	123,025	962
Hollydale	K-5	546	15.0	1968	53	-	89,012	862
Keheley	K-5	390	20.7	1987	38	-	70,537	600
Kemp	K-5	918	28.0	2003	61	-	123,000	962
Kennesaw	K-2	606	20.7	1992	62	-	116,400	975
Kincaid	K-5	611	24.0	1972	48	-	83,969	762
King Springs	K-5	1,103	9.9	2020	77	-	162,621	1,237
LaBelle	K-5	356	10.2	1955	44	-	82,912	700
Lewis	K-5	552	10.9	1986	61	-	115,363	962
Mableton	K-5	910	12.1	2012	61	-	148,523	962
McCall Primary	K-1	290	6.0	2005	36	-	88,158	512
Milford	K-5	353	8.7	1954	40	-	73,352	637
Mount Bethel	K-5	919	25.0	1978	60	4	110,096	937
Mountain View	K-5	835	16.1	2017	61	-	144,362	962
Murdock	K-5	911	15.3	1975	61	-	123,233	962
Nicholson	K-5	414	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,191	16.8	1998	60	8	122,342	937
Norton Park	K-5	654	9.2	1961	52	5	87,935	837
Pickett's Mill	K-5	734	40.9	2008	63	-	139,090	987
Pitner	K-5	790	22.2	2003	61	-	136,261	962
Powder Springs	K-5	817	15.9	1988	57	-	101,870	900
Powers Ferry	K-5	388	10.0	1951	30	4	59,190	462
Riverside Elementary	K-5	511	9.0	2005	36	-	85,236	562
Rocky Mount	K-5	582	21.8	1977	39	-	72,896	612
Russell	K-5	582	14.1	1961	61	-	104,362	962
Sanders	K-5	619	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	583	10.2	1956	58	-	99,735	912
Shallowford Falls	K-5	598	15.3	1990	61	-	112,620	962
Smyrna	K-5	876	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,106	16.0	1978	74	-	143,618	1,162
Still	K-5	757	10.9	1978	62	-	117,539	975

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2024**

School Name	Grades	Enrollment	Active	Size of	Occupied	Number of	Portable	Square
			Site (acres)	Year (a)	Classrooms	Classrooms	Footage	Capacity
Teasley	K-5	973	12.9	1961	52	6	108,100	837
Timber Ridge	K-5	510	11.5	1990	39	-	73,450	612
Tritt	K-5	797	23.7	1979	60	-	109,769	937
Varner	K-5	761	20.0	1991	62	-	109,827	975
Vaughan	K-5	632	28.0	1996	60	-	122,260	937
Awtrey	6-8	643	26.2	1964	64	-	156,660	1,037
Barber	6-8	832	25.8	2005	71	-	178,465	1,162
Betty Gray	6-8	686	28.7	1962	56	-	133,881	900
Campbell	6-8	1,257	33.2	1951	87	-	220,228	1,437
Cooper	6-8	1,056	75.1	2001	71	-	170,905	1,162
Daniell	6-8	894	20.0	1965	72	-	177,356	1,175
Dickerson	6-8	1,208	21.9	1980	76	-	169,453	1,237
Dodgen	6-8	1,238	20.6	1975	75	-	183,798	1,225
Durham	6-8	1,020	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,345	17.6	2018	84	-	222,963	1,387
Floyd	6-8	846	20.0	1964	68	-	166,551	1,112
Garrett	6-8	883	36.6	1972	60	4	152,212	975
Griffin	6-8	982	24.4	1972	70	-	186,947	1,137
Hightower Trail	6-8	963	26.4	1993	62	-	149,038	1,012
Lindley	6-8	875	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	993	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,215	29.4	2006	83	-	191,128	1,362
Mabry	6-8	918	22.0	1979	71	-	165,479	1,162
McCleskey	6-8	551	34.8	1980	58	-	149,577	937
McClure	6-8	1,003	38.0	2006	71	-	191,209	1,162
Palmer	6-8	776	43.1	2001	71	-	175,974	1,162
Pearson	6-8	839	10.0	2021	62	-	176,646	1,012
Pine Mountain	6-8	545	39.7	1979	56	-	169,809	900
Simpson	6-8	884	22.0	1988	59	-	143,888	962
Smitha	6-8	868	25.5	1993	70	-	169,345	1,137
Tapp	6-8	885	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,642	114.7	2008	100	-	330,289	1,937
Campbell	9-12	3,030	47.9	1964	169	-	497,352	3,303
Cobb Horizon	9-12	1,027	16.1	2020	20	-	94,627	337
Harrison	9-12	2,170	73.0	1991	133	-	444,830	2,587
Hillgrove	9-12	2,290	100.9	2006	113	-	339,683	2,212
Kell	9-12	1,582	63.1	2002	104	-	321,068	2,025
Kennesaw Mountain	9-12	1,666	75.0	2001	102	-	319,000	1,987
Lassiter	9-12	1,949	49.3	1980	107	-	376,835	2,087
McEachern	9-12	2,300	74.9	1930	126	-	504,107	2,450
North Cobb	9-12	2,521	46.8	1957	147	-	486,573	2,862
Osborne	9-12	2,773	51.0	1961	124	-	466,189	2,312
Pebblebrook	9-12	2,574	52.5	1963	141	-	478,053	2,750
Pope	9-12	1,758	47.0	1987	98	-	336,955	1,912
South Cobb	9-12	2,137	66.0	1951	134	-	474,304	2,612
Sprayberry	9-12	1,799	41.3	1973	104	34	350,530	2,025
Walton	9-12	2,685	65.2	1975	145	-	466,505	2,837
Wheeler	9-12	2,380	48.4	1964	116	-	434,631	2,187
Hawthorne (Haven)	6-12	-	6.2	1958	-	-	32,500	-
Skyview	K-12	-	10.1	1957	-	1	50,270	-
Devereux Georgia (c)	1-12	64	-	-	-	-	-	-
South Cobb Early Learning	PK	-	8.4	1951	33	-	65,127	512
TOTALS		3,066	182,683.0		83	18,646,524	126,313	-

^a Total active enrollment does not include online virtual classrooms.

- (a) Occupied year represents the year during which the school was initially opened and utilized for instructional purposes, but does not reflect the most recent year of subsequent additions, improvements, or renovations, if any.
- (b) With the opening of Smyrna Elementary for school year 2013-14, Brown Elementary closed at the end of 2012-13. During fiscal year ended 2015, Brown facilities were used to house Teasley primary grades during construction of new classrooms at Teasley Elementary.
- (c) Operated by unaffiliated non-profit entities. Enrollment reports by Cobb County District; buildings do not belong to the district.
- (d) South Cobb Early Learning students are reported at their home school.

Source: District Records



GLOSSARY



GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understandings concerning financial accounting procedures of the Cobb County School District. Several terms, which are not primarily financial accounting terms, have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUE

To record revenues when earned, or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

ACCRUAL BASIS ACCOUNTING

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **REVENUE** and **EXPENDITURES**.

ACT (AMERICAN COLLEGE TESTING)

Standardized test used for college admissions in the United States.

ADMINISTRATION

Activities that have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also **TAX DIGEST** and **ASSESSED VALUATION**.

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

ALLOTMENT, TEACHER

The teachers are allotted to the schools on the basis of active enrollment. The formulae used for allocations meet the provisions of the State Board of Education and accrediting standards.

ACFR (ANNUAL COMPREHENSIVE FINANCIAL REPORT)

A set of financial statements for a governmental entity prepared in accordance with the Generally Accepted Accounting Principles and the Governmental Accounting Standards requirements.

GLOSSARY OF TERMS

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION UNIT

A budgetary unit set up to record specific authorizations to spend. The account is credited with original, and any supplemental, appropriations and is charged with expenditures and encumbrances.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

AVERAGE DAILY ATTENDANCE

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

AVID (ADVANCEMENT VIA INDIVIDUAL DETERMINATION)

College readiness program that aims to prepare students for success in higher education.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full-assessed value is used as the tax basis in Georgia.

BALANCE SHEET

A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET

A financial plan in which projected income and other revenues equals, or exceeds, the amount proposed to be spent.

BOARD OF EDUCATION, DISTRICT

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

GLOSSARY OF TERMS

BONDED DEBT

The part of the school district debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

BONDS PAYABLE

The face value of bonds issued and unpaid.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENTS

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET CONTROL

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUILDINGS

A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to, and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET

A plan of proposed capital outlay with the accompanying finance method for the current fiscal period, which is usually a part of the current year budget. If a Capital Program exists it will consist of the first capital program year. A CAPITAL PROGRAM may also be referred to as a Capital Budget.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of, or addition to, land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time.

GLOSSARY OF TERMS

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH BASIS ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CERTIFIED TAX DIGEST

An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

CLD (CULTURALLY AND LINGUISTICALLY DIVERSE)

Refers to a population of students who come from diverse cultural, ethnic, racial, and language backgrounds.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

A collection rate of 99% is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

CLASSIFIED COMMITTEE

An organization of classified employees representing classified employees at each school and central office division. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the school district. Three meetings are scheduled each year.

CONTRACT SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER STUDENT

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

GLOSSARY OF TERMS

CTLS (COBB TEACHING & LEARNING SYSTEM)

Cobb County School District's online learning system.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DELINQUENT TAXES

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DISBURSEMENTS

Payments for goods and services.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Els

English learners.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

ELA (ENGLISH LANGUAGE ARTS)

Refers to the comprehensive study and application of encompassing reading, writing, speaking, and listening skills.

EMPLOYEE BENEFITS (FRINGE BENEFITS)

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security/Medicare, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

GLOSSARY OF TERMS

ENCUMBRANCES

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

EQUIPMENT

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESOL

English to Speakers of Other Languages

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES

Outflows or other using up of assets or incur of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FERPA (FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT)

Federal law enacted in 1974 that protects the privacy and student education records.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

GLOSSARY OF TERMS

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FORECAST

A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

FRINGE BENEFITS

Total employers share of FICA Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

FTE (FULL-TIME EQUIVALENCE-EMPLOYEE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses that require complete participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses that have no outline of course objectives available
8. Other courses designated by the State Board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

GLOSSARY OF TERMS

FUNCTION

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUND BALANCE, UNRESERVED

The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

FUND, CAPITAL PROJECTS

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

Used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

GLOSSARY OF TERMS

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND SPECIAL RESERVE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY - FIDUCIARY

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

GNETS (GEORGIA NETWORK FOR EDUCATIONAL AND THERAPEUTIC SUPPORT)

Provides special education services to students with disabilities.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

HVAC

Heating, ventilation and air conditioning.

INSTRUCTION

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

GLOSSARY OF TERMS

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund except loans, interfund services provided and used, and reimbursements.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LAPSE

The difference between budgeted revenue and expenses and actual revenue and expenses.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY (INSURANCE)

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LOCAL FAIR SHARE

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Fair Share equates to five effective mills on the equalized, adjusted tax digest as certified by the Department of Audits and adjusted for exemptions. Local Fair Share is subtracted from the total QBE revenue entitlements.

LOST AND DAMAGED TEXTBOOKS

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

GLOSSARY OF TERMS

MIDDLE SCHOOL

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

MODIFIED ACCRUAL BASIS ACCOUNTING

The basis of accounting which recognizes revenue when measurable and available. Measurable means the amount of the transaction can be determined; and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OPERATING BUDGET

Non-salary and non-fringe benefit accounts.

PAYROLL (COSTS)

All costs covered under the following objects of expenditure: Certified Salaries, Classified Salaries and Employee Benefits.

PER PUPIL (ALLOTMENT)

An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

PER STUDENT (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

GLOSSARY OF TERMS

PERSONNEL, INSTRUCTIONAL

Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. The middle grades program is defined as the "base" program for the purpose of determining relative program costs. The cost of each component of the middle grades program (grades 6-8) are totaled and the result is given a weight of "one". The other nineteen (19) programs are assigned weights that reflect their cost relative to that of the middle grades program. See also **QBE**.

PROPERTY INSURANCE

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPRIETARY FUND

A fund used to account for ongoing organizations and activities which are similar to those found in the private sector.

PUPIL TRANSPORTATION SERVICES

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER

Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

GLOSSARY OF TERMS

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

QBE (QUALITY BASIC EDUCATION) - ALLOTMENTS

Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system. The following are nineteen programs of allotment under QBE:

<u>Program Name</u>	<u>Program Name</u>
Kindergarten	Special Education Category I
Kindergarten EIP	Special Education Category II
Primary Grades (1-3)	Special Education Category III
Primary Grades EIP	Special Education Category IV
Upper Elementary Grades (4-5)	Special Education Category V
Upper Elementary EIP	Gifted Student Category VI
Middle Grade (6-8)	Remedial Education
Middle School (6-8)	Alternative Program
High School General Education (9-12)	ESOL Program
Vocational Labs (9-12)	

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

Because the QBE formula is based on FTE counts that are taken primarily in the previous school year, there will be a need to adjust the total allotment mid-year as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General assembly.

QBE – MID YEAR ADJUSTMENT

The adjustment of QBE allotment that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning that based on FTE count taken in the previous year.

QBE – AUSTERITY

The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

GLOSSARY OF TERMS

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

RTI (RESPONSE TO INTERVENTION)

A way to identify and support students who need extra academic or behavioral help to succeed in school.

SALARIES

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SAT (SCHOLASTIC APTITUDE TEST)

Standardized test widely used for college admission in the United States.

SCHOOL

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

SERIAL BONDS

A set of bonds issued at the same time but having different maturity dates

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.

GLOSSARY OF TERMS

SPLOST

Special Purpose Local Option Sales Tax - extra one-cent sales tax voted on and approved by citizenry to be used by the school district for capital improvements and debt retirement.

STEAM (SCIENCE, TECHNOLOGY, ENGINEERING, THE ARTS AND MATHEMATICS)

Approach to learning that uses Science, Technology, Engineering, the Arts and Mathematics as access points for guiding student inquiry, dialogue, and critical thinking.

SUPPLIES

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

SUPPLY TEACHER

A long-term substitute teacher that works from ten days to twelve weeks.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX DIGEST

The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

TRANSFERS

Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

TUITION, RECEIVED

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the district.

VOCATIONAL PROGRAM

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.