



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



1 General Fund Budget - Revenue & Expenditure Appropriations

General Fund Revenue		General Fund Expenditure Appropriations			
	FY2024 Original Budget	Expenditure View #1 (BY STATE REQUIRED FUNCTION GROUPINGS)	FY2024 Original Budget	Expenditure View #2 (BY MAJOR OBJECT GROUPINGS)	FY2024 Original Budget
Local Revenue		1 Instruction - Direct Student/Teacher Interaction	\$1,108,855,806	1 Salaries	\$990,289,710
Property Tax	\$710,105,505	2 Pupil Services - Guidance, Counseling, Testing, Social Work, Health Services, Extracurricular	\$38,770,530	2 Fringe Benefits	\$456,943,836
Property Tag (Ad Valorem & TAVT)	\$48,761,476	3 Improvement of Instructional Services - Curriculum Development, Instruction Techniques, Staff Training & Professional Development	\$32,471,337	Health Insurance	\$193,310,881
Delinquent Tax	\$1,648,111	4 Educational Media Services - Media Centers	\$24,629,566	Social Security	\$59,230,439
Intangible Tax	\$9,635,965	5 General Administration - Board of Education, Superintendent, Admin Support, Assistant Superintendent	\$15,593,202	Medicare	\$13,883,422
Real Estate Transfer	\$4,972,150	6 School Administration - Principals, Assistant Principals, Clerical	\$94,913,324	Retirement TRS	\$178,585,902
Alcoholic Beverage	\$1,682,166	7 Support Services (Business) - Finance, Purchasing, Warehouse, Records	\$12,289,725	Unemployment	\$1,648,019
Liquor by the Drink	\$1,620,203	8 Maintenance & Operation of Plant Services - Maintenance of Physical Plant, Grounds	\$92,978,117	Workers Compensation	\$8,477,983
Tuition Revenue	\$0	9 Student Transportation Services - Student Transportation	\$70,602,675	Supplemental Pension	\$313,666
Interest on Delinquent Taxes	\$491,579	10 Support Services (Central) - Human Resources, Technology, Research, Communications	\$42,419,720	Life Insurance & Long Term Disability LTD	\$1,493,524
Interest Income	\$17,529,445	11 Other Support Services - Miscellaneous Support Activities	\$668,400	Total Salaries and Fringe Benefits	\$1,447,233,546
Half Time Exhibition	\$0	12 Community Services Operations - Community Related	\$563,647	General Operating Costs	\$49,716,970
Cell Tower	\$2,320,636	13 Other Outlays - Transfers to Other Funds: Public Safety, Adult Education, District Building, Self Insurance, Purchasing	\$1,279,335	Contract Services	\$4,501,505
Other	\$1,891,335			Other Purchased Services	\$5,366,712
Sale of Assets	\$275,797			Supplies/Operating	\$24,214,528
Leased Property	\$43,000			Tech Supplies	\$105,716
				Software	\$573,500
Subtotal Local Revenue	\$800,977,368			Recurring Software	\$5,262,060
Transfer from Other Funds (After School Program)	\$447,000			Equipment < \$5,000	\$465,282
Total Local/Transfer Revenue	\$801,424,368			Tech < \$5,000	\$395,735
				Dues/Fees	\$1,468,260
State Revenue				Bank Fees	\$5,000
Miscellaneous State Grants	\$6,127,520			Other	\$3,927,831
State QBE Revenue	\$631,872,352			Transfers	\$1,279,335
Total State	\$637,999,872			Textbooks	\$360,000
				Books/Periodicals	\$957,866
Federal Revenue				Site Improvements	\$50,000
Indirect Cost	\$6,264,396			Network Wiring	\$500
ROTC Instructor	\$1,183,400			Equipment > \$10,000	\$308,876
MedACE	\$1,457,410			Tech > \$10,000	\$474,264
Medicaid	\$608,526				
Total Federal	\$9,513,732			4 Legal Fees	\$1,895,220
				Legal Fees	\$906,300
Total General Fund Revenue	\$1,448,937,972			Base Legal Fees	\$988,920
Utilization of Budgeted Fund Balance	\$87,097,412			5 Utilities	\$20,990,260
				Water & Sewer	\$2,735,997
Total General Fund Resources	\$1,536,035,384			Natural Gas	\$1,578,066
				Electricity	\$16,676,197
				6 Gas/Diesel/Propane Fuel	\$6,212,216
				7 Telephone	\$2,713,736
				8 Repair & Maintenance	\$6,720,666
				9 Mileage & Travel/Training	\$552,770
				Total General Fund Expenditure Appropriations	\$1,536,035,384



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



2 General Fund Topics

A

FY2024 General Fund Budget Summary

FY2024 Revenue and Expenditures

FY2024 Revenue Appropriations	\$1,448,937,972
FY2024 Utilization of Fund Balance	<u>\$87,097,412</u>
FY2024 Revenue & Fund Balance	\$1,536,035,384
FY2024 Expenditure Appropriations	\$1,536,035,384

Note: FY2024 General Fund Budget is Balanced

FY2024 Budget Highlights

- .20 General Fund Millage Rate Reduction from 18.90 Mills to 18.70 Mills
- Salary increase of 7.5% - 12.1% for all Non-Temporary Employees
- Full salary step for eligible employees
- 202.00 Additional Instructional Support Positions
- 11.00 School Resource Officers
- Increase Sub Teacher Rate (\$150/Day) and Supply Teacher Rate (\$212/Day)

Financial Safety Net

Current General Fund Millage Rate	18.700
State of GA Legal Millage Rate Cap	20.000
Mills Under the State 20 Mill Cap	1.300
Estimate Value of 1.0 Mills	\$39,500,000
Estimate Value of 1.1 Mills	\$43,400,000
Unassigned Fund Balance, June 30, 2023	\$189,826,372



Financial Impact of 1% Variance Actual to Budget

The approved FY2024 budget was prepared using an estimated lapse factor (Actual Rev > Budget Rev & Actual Exps < Budgeted Exps) in order for budgets to be conservative. In FY2024, actual revenue and actual expenditures may increase or decrease fund balance. The impact of a fluctuation of 1% of revenue and expenditures is approximately \$29.8 Million.

Financial Impact of 1% Variance Actual to Budget

FY2024 Original Budget	<u>Calculation</u>
FY2024 Budgeted Revenue	\$1,448,937,972
FY2024 Budgeted Appropriations	<u>\$1,536,035,384</u>
Total	\$2,984,973,356
X .01	<u>\$29,849,734</u>

District Credit Ratings

Triple A Long-Term Credit Ratings

Aaa	Moody's Investor Service
AAA	Standard & Poor's
AAA	Kroll Bond Rating Agency



Short-Term Credit Ratings

MIG1	Moody's Investor Service
A-1	Standard & Poor's
K1+	Kroll Bond Rating Agency



CCSD Ratings are the highest in the Industry

Property Value Digest Data

The Property Digest growth rate is unknown in future years. For every 1% change, the district could gain/lose \$6-7 Million.

The CCSD Board voted to lower the millage rate by .2 Mills in July 2023 from 18.9 Mills to 18.7 Mills.

The following is a Property Value Digest in Cobb County:

<u>Fiscal Year</u>	<u>Digest Year</u>	<u>Gross Digest</u>	<u>Exemptions</u>	<u>Net Digest</u>	<u>Increase</u>
FY2023	2022	\$45,928,887,067	(\$10,829,173,057)	\$35,099,714,010	\$3,634,201,226
FY2022	2021	\$40,936,630,667	(\$9,471,117,883)	\$31,465,512,784	\$1,704,915,475
FY2021	2020	\$38,527,331,012	(\$8,766,733,703)	\$29,760,597,309	\$1,377,851,450
FY2020	2019	\$36,652,903,125	(\$8,270,157,266)	\$28,382,745,859	\$1,464,499,475
FY2019	2018	\$34,647,950,956	(\$7,729,704,572)	\$26,918,246,384	\$2,041,461,432
FY2018	2017	\$32,022,794,304	(\$7,146,009,352)	\$24,876,784,952	\$1,512,995,114
FY2017	2016	\$30,462,668,710	(\$7,098,878,872)	\$23,363,789,838	-

Long-Term Debt

The Cobb County School District has **no long-term debt**. All long-term debt was eliminated in 2007. The District has the legal ability to raise money via long-term debt, but that potential debt is limited to 10% of assessed property values in Cobb County in the amount of \$3.51 billion.



<u>Fiscal Year</u>	<u>2023 (2022)</u>	<u>2023 (2022)</u>	<u>2022 (2021)</u>
<u>Property Value Exemptions</u>	<u>Exemptions @ 18.9 Mills</u>	<u>Revenue Exempt @ 18.9 Mills</u>	<u>Revenue Exempt @ 18.9 Mills</u>
Homestead (\$10,000) - Property tax break-legal residence	(\$866,657,034)	(\$16,379,818)	(\$16,524,290)
Age 62 and Older - Property tax break for older citizens	(\$8,854,161,802)	(\$167,343,658)	(\$144,461,759)
Disabled Veteran	(\$97,338,946)	(\$1,839,706)	(\$1,471,746)
Social Security Disability	(\$5,192,000)	(\$98,129)	(\$103,534)
Un-remarried Surviving Spouse (Firefighter/Police Officer)	(\$683,400)	(\$12,916)	(\$10,443)
Conservation - Real property devoted to conservation uses	(\$82,177,505)	(\$1,553,155)	(\$1,666,703)
Environmentally Sensitive Property	(\$1,483,636)	(\$28,041)	(\$25,329)
Freeport - Business Inventory Exempt from property taxes	(\$890,153,433)	(\$16,823,900)	(\$13,997,500)
Personal Property - Property not attached to home or bldg	(\$5,131,313)	(\$96,982)	(\$100,115)
Brownfield Property - Potentially hazardous real property	<u>(\$26,193,988)</u>	<u>(\$495,066)</u>	<u>(\$642,708)</u>
Totals	(\$10,829,173,057)	(\$204,671,371)	(\$179,004,127)
Note: Exemption % of Total Gross Property Value Digest		24%	23%

General Fund Salary Increase History

FY2024	7.5% - 12.1% Salary Increase depending upon Step Increase Eligibility
FY2023	8.5% - 13.1% Salary Increase depending upon Step Increase Eligibility
FY2022	4.0% - 8.6% Salary Increase depending upon Step Increase Eligibility
FY2021	Full Salary Step Increase
FY2020	8% - 12.6% Salary Increase depending upon Step Increase Eligibility
FY2019	2.6% Salary Increase; 1.1% Bonus plus Full Salary Step increase
FY2018	1.1% Bonus plus Full Salary Step Increase
FY2017	2.5% Salary Increase plus Full Salary Step Increase
FY2016	4% Salary Increase plus Full Salary Step Increase
FY2015	2% Salary Restoration Increase plus Full Salary Step Increase



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



B

FY2023 (2022) Millage Rate (Cobb Schools)

CCSD Millage Rate

18.90	General Fund Millage Rate
0.00	Debt Service Millage Rate
18.90	Total Millage Rate

Calculation of School Taxes for an Avg Priced (\$350,000) Home in Cobb County:

\$350,000	Average Price of a Home in Cobb County, Georgia
0.400	40% Assessment Rate
\$140,000	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$130,000	Tax Base for School Property Tax
0.0189	Cobb Schools Millage Rate
\$2,457	General Fund School Taxes

Property Value Digest Tax Comparison of Metro Atlanta School Districts:

Comparisons based on FY2023 (2022 Digest) millage rates adopted by Metro Atlanta School Districts

School District	Homestead Exemption	General Fund Millage Rate	Debt Service Millage Rate	Taxes on a
				\$350,000 Home
Atlanta	\$25,000	20.500	0.000	\$2,358
Cobb	\$10,000	18.900	0.000	\$2,457
DeKalb	\$12,500	23.080	0.000	\$2,943
Fulton	\$2,000	17.490	0.000	\$2,414
Gwinnett	\$4,000	19.200	1.450	\$2,808

Note: The CCSD Board voted to lower the millage rate by .2 Mills in July 2023 from 18.9 Mills to 18.7 Mills.

C

State of Georgia Quality Basic Education (QBE) Revenue Calculation - FY2024

State of Georgia K-12 Public School Education Funding

"The provision of an adequate public education for the citizens shall be a primary obligation of the State of Georgia. Public Education for the citizens prior to the college or postsecondary level shall be free and shall be provided for by taxation." (Georgia Constitution 8-1-1)

The Quality Basic Education Act (QBE) was adopted by a unanimous vote of both houses of the Georgia General Assembly and signed into law by Governor Joe Frank Harris in 1985. The QBE Act put into place a comprehensive framework for providing state funding for a quality basic education for every student in Georgia. The QBE Earnings Formula can be summarized as follows:

Student FTE Count X Program Weight X Base Amount X Training & Experience - Local Fair Share

The major QBE formula metric are student FTE counts during the school year (October & March). The student FTE counts are counted by Program (Grades K-12, Special Education, CTAE, Remedial, Gifted, ESOL, Alternative) and weighted because some programs cost more to operate than others. Program earnings for each program are computed using a base amount for teacher salaries/fringe benefits and then adjusted upwards based on Teacher training levels and years of experience. The grand total for QBE earnings for a school district are then adjusted to subtract the 5 Mill Local Fair Share to reflect the expectation that all school districts should levy a local millage rate of at least 5 Mills of Local District Revenue.

FY2024 State of Georgia Quality Basic Education (QBE) Local Fair Share:

In order for any public school district in GA to participate in the QBE State Funding Formula, an amount called the Local Fair Share is deducted from state earnings which is an amount of money equal to the amount that can be raised by levying five (5) Mills on the forty percent equalized property digest. In Georgia law, this percentage represents the minimum millage rate that is expected to be levied at the district level to maintain a partnership of public school funding between the State and the local school district.

Local Fair Share State Reduction

Fiscal Year	Amount
FY2024	(\$207,828,997)
FY2023	(\$184,085,315)
FY2022	(\$172,787,491)
FY2021	(\$166,638,238)
FY2020	(\$161,428,591)
FY2019	(\$155,355,360)
FY2018	(\$144,570,519)
FY2017	(\$136,707,956)
FY2016	(\$132,140,110)

Cobb County School District FY2024 QBE Revenue Sheet Highlights (Estimated)

QBE Earnings	\$831,321,736
QBE Midterm	\$0
Transportation	\$5,918,658
Nurses	\$2,460,955
Military Counselors	\$0
5 Mill Local Fair Share	(\$207,828,997)
Equalization	\$0
Austerity	\$0
Totals	\$631,872,352

FY2024 State of Georgia Austerity Cuts

Due to the economic environment in the national and state economies, the State of GA has implemented austerity cuts which is a state level balancing cut that is passed down to the local school districts in Georgia.

State of Georgia Austerity Cuts

Fiscal Year	Amount
FY2024	\$0
FY2023	\$0
FY2022	\$0
FY2021	(\$23,613,311)
FY2020	\$0
FY2019	\$0
FY2018	(\$10,280,631)
FY2017	(\$10,447,212)
FY2016	(\$28,518,269)

Note: Cumulative Austerity Cuts since FY2003: (\$609,947,688)



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



D **FY2024 Board of Education Budget**

		Board Salary Breakdown	Positions	Salary	Total
Board of Education Salaries	\$136,800	Chairman	1.00	\$22,800	\$22,800
Board of Education Fringes	\$67,051	Vice-Chairman	1.00	\$19,000	\$19,000
Cell Phone Expenditures	\$6,300	Board Members	5.00	\$19,000	\$95,000
Travel/Training	\$10,000		7.00		\$136,800
Supplies/Technology related	\$500				
Total	\$220,651				

E **FY2024 Legal Fees Budget**

			Monthly Retainer	Months	Annual Retainer
Base Legal Fees (Retainer)	\$988,920	Monthly Retainer	\$82,410	12	\$988,920
Legal Fees (Estimate)	\$906,300 (Est)	Legal Fees vary by month			
	\$1,895,220				

F **FY2024 School District Utilities / Gas & Diesel**

Water & Sewer	\$2,735,997
Natural Gas	\$1,578,066
Electricity	\$16,676,197
Fuel	\$6,212,216

G **General Fund Per Student FTE Expenditure Comparison**

Category	Category Description	Atlanta	Cobb	DeKalb	Fulton	Gwinnett
Instructional	Direct Student / Teacher Interaction	\$12,194	\$7,969	\$7,593	\$7,756	\$6,708
Media	Media Centers	\$114	\$167	\$160	\$175	\$131
Instructional Support	Curriculum, Instruction Techniques, Training	\$1,282	\$404	\$369	\$901	\$580
Pupil Services	Guidance, Counseling, Testing, Social Work	\$841	\$296	\$714	\$767	\$325
General Administration	Board, Superintendent, Asst Superintendent	\$328	\$221	\$550	\$374	\$205
School Administration	Principals, Asst Principals, Clerical	\$855	\$742	\$763	\$715	\$805
Transportation	Student Transportation	\$777	\$495	\$629	\$608	\$709
Maintenance / Operations	Maintenance of Physical Plant & Grounds	\$1,867	\$806	\$1,137	\$780	\$776
Debt Service	Debt Service	\$20	\$0	\$0	\$0	\$0
Total		\$18,278	\$11,100	\$11,915	\$12,076	\$10,239

Note 1 Data is based on the State of Georgia Report Card Information (Latest Information Available)
Note 2 Cobb has continued to focus budgeted funds towards instruction (\$7,969 per student FTE) while at the same time making instructional support functions as efficient as possible
 Note: Cobb's lower taxes combined with excellent student performance is a great value for citizens of Cobb County



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



H

FY2023 Selected General Fund Operational Metrics

Largest Organizations in Cobb County (2021)	
Number of Employees	Employer
13,500	Wellstar Health System
13,484	Cobb County School District
13,000	The Home Depot
5,292	Cobb County Government
5,000	Lockheed Martin Corp
4,800	Kennesaw State University
3,600	Publix Supermarkets
2,801	Brand Energy & Infrastructure Hldgs
2,500	The Kroger Company
1,900	Six Flags Over Georgia

Office of Technology & Operations

<https://www.cobbk12.org/page/22732/office-of-technology-operations>

The Operational Support Division is comprised of departments that provide the District with services and support for daily operations, maintenance, transportation, public safety, technology and SPLOST, for the school system.

Maintenance Operational Data

The department maintains approximately 18 million square feet of building space. They respond to approximately 50,000 work orders annually.

Students Transportation Operational Data

CCSD has the 16th largest school bus fleet in the country and the 2nd largest in Georgia. Over 1,100 buses operate daily, transporting 72,500 riders (77% of eligible students; a very high percentage of ridership). There are over 37,000 bus stops twice a day & provide service for more than 6,000 field trips annually.

School Nutrition Services Operational Data

Provides meals for students and school staff in compliance with District policies and all applicable local, state and federal guidelines. Meal service may include breakfast, lunch and/or After School Program snacks. The FNS Program is a \$70 Million/year operation. It is a self-supporting and self-funded department. Approximately 15.6 million meals/year served with approximately 65% of total meals served being part of the Free and Reduced Meals Program.

Safety & Security Operational Data

The department features 80 highly trained officers each with a district police vehicle. The officers average more than 26 years of service.

SPLOST - One-Cent Sales Tax Data

Special Purpose Local Option Sales Tax is a one-cent tax on all consumer goods purchased in Cobb County that must be approved by voters in a referendum. Ed-SPLOST receipts can be used only for school-related capital improvements. Responsible for stewardship of the current \$797 million SPLOST 5 Capital Program which includes: New/Replacement Facilities, Additions/Modifications, Infrastructure/Individual School needs, Safety, Security and Support, Academics, Technology.

Chief Human Resources Officer

<https://www.cobbk12.org/page/23389/human-resources>

In FY2022, the department processed 71,000 applications and hired over 3,500 full- and part-time employees. HR recruits at nearly 40 locations and sponsors two local job fairs with over 1,500 attendees.

Office of School Leadership

<https://www.cobbk12.org/page/21002/office-of-school-leadership>

The CCSD Leadership Division consists of Assistant Superintendents who oversee specific school levels within geographic areas of the District. The Division also oversees Leadership Development, which is designed to support a purposeful, systematic District plan for maintaining a highly effective pipeline of leadership succession.

Office of the Chief of Staff

<https://www.cobbk12.org/page/22697/office-of-the-chief-of-staff>

The Division ensures the effective operation of the Superintendent's Office. It is responsible for the implementation of Board Policies and Administrative Rules, handling student discipline and open records requests. Other responsibilities include: school health services, school social work, athletics and the Cobb Schools Foundation.

Office of Strategy & Accountability

<https://www.cobbk12.org/page/22731/office-of-strategy-accountability>

The Division's key areas of responsibility are: to provide critical data, data analysis, and data interpretive training for all schools and District-level divisions for informed strategic planning; to assist schools with communications needs and promote open and responsive communication between schools and their respective communities; and to coordinate the production of District events and live streaming broadcasts and oversee special locations, such as the Lassiter Concert Hall.

Chief Financial Officer

<https://www.cobbk12.org/page/9773/financial-services>

The mission of the Division is to handle the financial resources of the Cobb County School District professionally, ethically, and legally. The Division manages all the financial operations for the District with a budget in excess of \$1.5 Billion and over 18,000 full- and part-time 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).

Chief Academic Officer

<https://www.cobbk12.org/page/11311/academic-division>

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County Schools. The two key subdivisions are the Subdivision of Teaching & Learning and the Subdivision of Teaching & Learning, Support & Specialized Services.



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



I

FY2024 General Fund Positions					
Instructional School Positions	FY2024 Budget	Other School Support Positions	FY2024 Budget	Central Office Support Positions	FY2024 Budget
Kindergarten Teachers	327.00	Principals	109.00	Division 1 - Superintendent/Chief of Staff	21.50
Kindergarten EIP	126.50	Assistant Principals	220.00	Division 2 - Operations – Operation Support	75.10
Grades 1-3	991.00	Coordinators/Program Directors	4.00	Division 2 - Operations - Human Resources	59.00
Grades 1-3 EIP	321.50	Counselors (Elementary, Middle, High)	252.50	Division 3 - Technology	54.50
Grades 4-5	557.00	Local School Secretary	111.00	Division 3 - Accountability & Research	44.50
Grades 4-5 EIP	210.00	Local School Bookkeeper	112.50	Division 4 - Academics -Teaching & Learning	70.68
Elementary Specialists	220.00	Local School Clerical	268.50	Division 4 - Academics-Special Student Services	42.00
Grades 6-8	802.00	Interpreters - ESOL/ Foreign Language	12.00	Division 5 - Leadership	15.49
Grades 9-12/Alternative	1,086.50	Parent Resource Specialists	8.15	Division 6 - Financial Services	60.65
Virtual Learning Teachers	16.00	Interpreters – Special Ed	7.00		
Career & Technology	134.00	Diagnosticians	11.60		
ROTC	28.00	Diagnosticians - Preschool	4.00		
Intensive English Language (IEL)	27.00	Audiologists	3.00		
Discretionary Staff - Certified	169.11	Occupational Therapists	9.60		
Tech Instructional Specialist TTIS	24.00	Physical Therapists	6.00		
Magnet Teachers	12.00	Speech Language Pathologists (SLP)	191.00		
Magnet Assistant Principals	6.00	SLP Parapros	6.00		
ESOL	225.00	Special Education Nurses	12.50		
Gifted	564.50	Special Ed School Based Leadership	70.00		
Remedial	305.00	School Nurses & Consulting Nurses	118.00		
Special Education Teachers	1,292.90	Hospital/Homebound	2.00		
Preschool Special Education Teachers	104.00	Special Education Preschool Specialist	1.00		
Special Education Parapros	464.40	Technology Specialists-Technology Dept.	72.00		
Special Education Preschool Parapros	137.00	Psychologists	50.25		
In School Suspension Parapros	42.00	Social Workers	35.00		
Kindergarten Paraprofessionals	326.00	Campus Officers	80.00		
Elementary Paraprofessionals	136.50	Custodians	631.10		
Media Paraprofessionals	96.50	Bus Monitors	60.00		
Online Virtual Learning Parapros	17.00	Bus Drivers (Regular & Special Ed)	859.00		
Media Specialists	127.00	Maintenance	142.00		
		Mechanics – Fleet Maintenance	49.00		
Total Instructional School Positions	8,895.41	Total Other School Support Positions	3,517.70	Total Central Office Support Positions	443.42
				Grand Total General Fund Positions	12,856.53



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2024**



3 FY2024 Other Funds (Non-SPLOST)

Fund	Fund Description	Definition of Services Provided	FY2024	
			Expenditure Budget	Positions
Special Revenue Funds				
402	Title I	Remedial education for educationally disadvantaged children	\$22,628,514	200.60
404	Special Education	Direct and related support for handicapped children	\$21,655,483	324.35
406	Career, Tech, Agricultural, Engineering (CTAE)	Provides career training for students	\$779,451	-
414	Title II-A	Improvement of Teacher quality in Science, Math, Social Studies, English, Language Arts	\$2,994,048	10.99
420	CARES Act Relief Fund	Grant education funding for elementary and secondary school emergency relief to help with response to COVID-19	\$0	-
432	Homeless	Provides educational services to homeless children	\$94,478	-
448	American Rescue Plan (ARP) Act	Provides funding for secondary emergency relief	\$0	-
460	Title III-A	Limited English Proficient, Immigrant	\$1,657,714	6.05
462	Title IV-A & B	21st Century Grant for student support and academic enrichment	\$2,108,483	4.34
478	USDA Fresh Fruits/Veggies	Provide students with nutritious snacks during the school day	\$180,194	-
510	Adult Education	National program for adult literacy	\$1,164,700	7.00
532	GNETS	Provide students identified as severely emotionally disturbed with appropriate education	\$3,102,146	49.00
549	Donations	Funds donated to the school district for specific purposes	\$0	-
550	Venue Management	Organizes the rental of school facilities during non-instructional hours	\$1,500,000	-
551	After School Program	Utilizes elementary school facilities for after school supervision until 6pm	\$10,355,314	3.85
552	Performing Arts	Provides funding for student exposure for live performances of music, drama and dance	\$422,760	-
553	Tuition School	Provides students the opportunity to make up school classes; enrichment and remedial work	\$1,399,702	1.00
556	Adult High School	Provides students ages 16 years of age and older the opportunity to complete high school	\$300,470	3.00
557	Art Career & Culture	Provides local artist compensation for school workshops	\$2,600	-
560	Pre-Kindergarten Lottery	Provides service to 4-year old children	\$301,148	6.00
580	Miscellaneous Grants	Compilation of several grants	\$58,800	-
600	School Nutrition Service	Provides Breakfast and Lunch for Students	\$70,587,735	1,216.00
		Total Special Revenue Funds	\$141,293,740	1,832.18
Internal Service Funds				
691	Unemployment	Accounts for the cost of compensation for unemployment for previous employees	\$300,000	-
692	Self-Insurance	Self-Insurance in certain areas of liability	\$7,500,000	5.69
693	Food Service Catering	Self-Supporting catering services for schools and school-related organizations	\$100,000	-
		Total Internal Service Funds	\$7,900,000	5.69