

BUDGET UPDATE



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Cobb County School District, Financial Services Division
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<http://www.cobbk12.org/centraloffice/finance/budget.htm>

How Does Cobb Compare?

The Cobb County School District was mentioned in an Atlanta Journal Constitution article dated January 19 for having the fewest central office positions per 1,000 students when compared with other metro area districts. Fulton and Dekalb were the highest at 18.5 and 15.5, respectfully; Gwinnett had 6.1 positions and Cobb was the lowest at 5.8 positions. According to Dekalb's consultant, the number should be close to 12 central office positions per 1,000 students. The article's statement is consistent with the expenditures reported on the State Report Card published by the Governor's Office of Student Achievement each year.

UPCOMING DATES

February 2012	Track changes to the Governor's proposed Budget Review Legislative topics that impact Education Present purchases pre-approved by the Board
March 2012	Track changes to the Governor's proposed Budget Review Legislative topics that impact Education

As seen in the table below, Cobb's general administrative costs, \$90 per full time equivalent (FTE), is significantly lower than the other districts. Cobb has also continued to be at the top when comparing the per FTE expenditures on Instruction.

Per FTE Expenditure Comparison of Metro District					
	Atlanta	Cobb	Dekalb	Fulton	Gwinnett
Instructional	\$ 7,090	\$ 5,936	\$ 5,644	\$ 5,774	\$ 5,247
Media	\$ 203	\$ 135	\$ 171	\$ 156	\$ 124
Instruction Support	\$ 1,719	\$ 220	\$ 394	\$ 521	\$ 354
Pupil Services	\$ 330	\$ 174	\$ 312	\$ 324	\$ 148
General Admin	\$ 1,484	\$ 90	\$ 221	\$ 201	\$ 237
School Admin	\$ 532	\$ 492	\$ 637	\$ 564	\$ 584
Transportation	\$ 292	\$ 361	\$ 436	\$ 420	\$ 460
Maint & Ops	\$ 1,285	\$ 532	\$ 840	\$ 795	\$ 520
Debt Services	\$ 151	\$ -	\$ -	\$ -	\$ -
Total	\$ 13,086	\$ 7,940	\$ 8,655	\$ 8,755	\$ 7,674

Based on 2009-2010 State Report Card Information (the latest available)

New on the Budget Website

A budget glossary has been added to the District's budget webpage. The glossary is to assist in understanding the CCSD budget information and commonly used terms.

CCSD Budget

Budget Glossary

To assist in understanding the CCSD Budget

Budget Reduction Impact

Over the last four fiscal years, the District has faced significant reductions in funding and positions. The tables presented on this page of the Update show how the reductions have impacted instruction, school support, central office and transfers/debt service.

Instructional

The instructional category includes activities dealing directly with the interaction between teachers and students (teachers, paraprofessionals, supplies, etc.) and educational media services.

	FY2012		FY2011		FY2010		FY2009		Four Year Change	
	Budget	Position	Budget	Position	Budget	Position	Budget	Position	Budget	Position
Approved Budget/Position	\$624,507,601	8,486.53	\$596,950,178	8,449.03	\$670,848,607	9,127.66	\$699,649,538	9,493.73		
% Change from Prior Year	4.62%	0.44%	-11.02%	-7.43%	-4.12%	-3.86%	4.64%	1.40%	-6.60%	-9.35%

School Support

The school support category includes pupil services, instructional administration, school administration, maintenance and operations, and student transportation based on the State definition. These services range from counseling, social workers, nursing, principals, assistant principals, maintenance, and transportation.

	FY2012		FY2011		FY2010		FY2009		Four Year Change	
	Budget	Position	Budget	Position	Budget	Position	Budget	Position	Budget	Position
Approved Budget/Position	\$198,217,686	3,165.39	\$193,272,309	3,132.90	\$205,575,806	3,412.92	\$211,332,556	3,442.22		
% Change from Prior Year	2.56%	1.04%	-5.98%	-8.20%	-2.72%	-0.85%	4.50%	0.95%	-1.99%	-7.17%

Central Office

The central office category includes general administration, business support services, central support services, capital outlay as defined by the State. These services range from fiscal operations of the District to activities concerned with establishing and administering policy and operations, such as the Superintendent and administrative support personnel.

	FY2012		FY2011		FY2010		FY2009		Four Year Change	
	Budget	Position	Budget	Position	Budget	Position	Budget	Position	Budget	Position
Approved Budget/Position	\$26,703,527	330.14	\$24,598,353	328.74	\$26,055,350	360.60	\$30,507,159	409.46		
% Change from Prior Year	8.56%	0.43%	-5.59%	-8.84%	-14.59%	-11.93%	-8.80%	-0.89%	-20.17%	-20.09%

Transfers/Debt Service

Transfers are funds designated for Other Funds which require support by the General Fund to operate. Debt service represents outlays to retire the long-term debt of the District; including payments of principal, interest, and agents' fees.

	FY2012		FY2011		FY2010		FY2009		Four Year Change	
	Budget	Position	Budget	Position	Budget	Position	Budget	Position	Budget	Position
Approved Budget/Position	\$2,364,809	0.00	\$4,560,729	0.00	\$4,987,008	0.00	\$6,699,888	0.00		
% Change from Prior Year	-48.15%	N/A	-8.55%	N/A	-25.57%	N/A	49.69%	N/A	-47.16%	N/A

Total

	FY2012		FY2011		FY2010		FY2009		Four Year Change	
	Budget	Position	Budget	Position	Budget	Position	Budget	Position	Budget	Position
Approved Budget/Position	\$851,793,623	11,982.06	\$819,381,569	11,910.67	\$907,466,771	12,901.18	\$948,189,141	13,345.41		
% Change from Prior Year	3.96%	0.60%	-9.71%	-7.68%	-4.29%	-3.33%	4.33%	1.22%	-6.27%	-9.12%

Purchases Specifically Pre-Approved by the Board

Per Board Policy SD-5, “Each February, 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. “ As per Board Policy SD-6, “specific Board approval shall be required for all, whether or not included in the Board-adopted budget, purchased/expenditures when the annual aggregate becomes greater than \$200,000 except for those purchases/expenditures specifically pre-approved by the Board. The Board may change its list of items pre-approved by the Board at any time and shall review the list each February as part of the annual budget adoption process. The following pages present the list of purchases specifically pre-approved by the Board:

Primary Agency Utilizing	Charge Code/ Account Description	Type of Expenditures Include But Are Not Limited To:
Maintenance Items		
Maintenance	0100-234-2620-6609-3001-XXXX	HVAC air filters
Maintenance	0100-234-XXXX-XXXX-XXXX-0803	Building materials
Various	XXXX-XXX-XXXX-XXXX-6151-XXXX, Furniture & Equipment <\$5000 XXXX-XXX-XXXX-XXXX-7301-XXXX, Furniture & Equipment >\$5000	Custodial equipment
Various	XXXX-XXX-2620-6603-6101-XXXX, Custodial Supplies	Custodial supplies & liquids
Maintenance & Operations	0100-234-2620-6601-3001-XXXX, Contract Services	Environmental services such as asbestos abatement, sewage retention, grease trap cleaning, indoor environmental quality surveys, etc
Maintenance & Operations	0100-234-2620-6602-4111-XXXX, Water & Sewer	Water & sewer
Maintenance & Operations	0100-234-2620-6602-6211-XXXX, Natural Gas	Natural gas
Maintenance & Operations	0100-234-2620-6602-6221-XXXX, Electricity	Electricity
Maintenance & Operations	0100-234-2620-6603-3001-XXXX, Contract Services	Substitute/supplemental custodial services
Maintenance & Operations	0100-234-2620-6603-5951-XXXX, Other Purchased Services	Sanitation services
Maintenance & Operations	0100-234-2620-6612-4301-XXXX, Repair and Maintenance	Building materials, intercom repairs, light bulbs, hand tools, consumable supplies, paint, floor covering, glass and acrylics, electrical supplies, plumbing supplies, etc.
Maintenance & Operations	0100-234-2620-6645-3001-XXXX, Contract Services	Pest control
Maintenance & Operations	0100-234-2620-6650-3001-XXXX, Repair and Maintenance	Elevator inspections, fire alarm inspections, fire extinguisher/sprinkler inspections, fire hydrant inspections, kitchen vent hood clearing svc, etc.
Maintenance & Operations	0100-234-2640-6612-4301-XXXX, Repair and Maintenance	Outside repair of: instructional equip, 2-way radio equip, instructional furniture, audiometer/test score equip, grounds & shop equip, kitchen equip parts & repairs, custodial equip parts & repairs, electrical T&M, painting services, portable relocation and maintenance, maint vehicle gas & oil, etc.

Purchases Specifically Pre-Approved by the Board

Primary Agency Utilizing	Charge Code/ Account Description	Type of Expenditures Include But Are Not Limited To:
Supply Items		
Various	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6151-XXXX, Equip <\$5000	Office supplies, copy paper
Various	XXXX-XXX-XXXX-XXXX-6111-XXXX, Computer related supplies	Printer cartridges
Various	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies	Copier & duplicator supplies
Food and Nutrition		
Food and Nutrition	0600-223-3100-6652-6301-0XXX, FNS Food	Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing, cheese
Food and Nutrition	0600-223-3100-6652-7301-0601, FNS Equipment >\$5000	Large kitchen equipment
Food and Nutrition	0600-223-3100-6652-6116-0804, FNS support items	Food & Nutrition paper products and garbage can liners
Food and Nutrition	0600-223-3100-6652-6101-XXXX, FNS, Supplies	School cafeteria uniforms
Food and Nutrition	0600-223-3100-6652-3001-0998, FNS	Sanitation and waste hauling
C&I Items		
Various	XXXX-XXX-1104-XXXX-6101-XXXX, Choral Supplies XXXX-XXX-1104-XXXX-6151-XXXX, Choral Equipment <\$5000 XXXX-XXX-1104-XXXX-7301-XXXX, Choral Equipment >\$5000	Choral music equipment and supplies
Various	XXXX-XXX-XXXX-XXXX-6101-0XXX, Supplies XXXX-XXX-XXXX-XXXX-6151-0XXX, Furniture and Equipment <\$5000 XXXX-XXX-XXXX-XXXX-7301-0XXX, Furniture and Equipment >\$5000	Band and orchestra instruments, supplies and equipment
Various	XXXX-XXX-XXXX-XXXX-6101-XXXX, Instructional Supplies XXXX-XXX-XXXX-XXXX-6111-XXXX, Inst. Computer-related supplies XXXX-XXX-XXXX-XXXX-6121-XXXX, Inst. Software XXXX-XXX-XXXX-XXXX-6151-XXXX, Inst. Equip<\$5000 XXXX-XXX-XXXX-XXXX-6161-XXXX, Inst. Computer-related Equip..<\$1000 XXXX-XXX-XXXX-XXXX-7301-XXXX, Inst. Equip.. >\$5000 XXXX-XXX-XXXX-XXXX-7342-XXXX, Inst. Computer-related Equip.>\$5000	Science and other instructional supplies & equipment including microscopes, balances, specimens, theater equipment, calculators, PE & HS Sport Equipment, etc.
Various	XXXX-XXX-XXXX-XXXX-6101-XXXX, Supplies XXXX-XXX-XXXX-XXXX-6151-XXXX, Equip. < \$5000	Art supplies
Various	0100-XXX-2221-1310-6421-XXXX, Media books and magazines	Library books & magazine subscriptions
Various	XXXX-416-1123-3532-6151-XXXX, State Capital Equipment Grant XXXX-416-1123-3532-6151-XXXX, Perkins funds	Vocational labs for middle & high schools

Purchases Specifically Pre-Approved by the Board

Primary Agency Utilizing	Charge Code/ Account Description	Type of Expenditures Include But Are Not Limited To:
Office of Accountability Items		
Office of Accountability	0100-412-2160-7011-5951-XXXX, Other Purchased Services	Materials for state and system testing programs
Technology Items		
Various	XXXX-XXX-XXXX-XXXX-6101-0XXX, Supplies XXXX-XXX-XXXX-XXXX-6111-0XXX, Computer Related Supplies XXXX-XXX-XXXX-XXXX-6151-0XXX, Equipment <\$5000 XXXX-XXX-XXXX-XXXX-6161-0XXX, Computer Related Equipment <\$1000 XXXX-XXX-XXXX-XXXX-6165, Exp Computer \$1000 And \$4999 XXXX-XXX-XXXX-XXXX-7301-0XXX, Equipment >\$5000 XXXX-XXX-XXXX-XXXX-7342-0XXX, Computer Related Equipment >\$5000	Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, etc.
Various	0100-XXX-XXXX-XXXX-6122-XXXX, Recurring Software License Fees	Recurring software license fees such as SchoolMax, Remedy, Veritas, Blackboard, etc.
Technology	0100-251-2550-6301-3001-XXXX, Contract Services 0100-251-2550-6301-4301-XXXX, Repairs and Maintenance	Copier repairs
Technology	0100-251-2620-6602-5301-XXXX, Telephone Expenses	Recurring monthly telephone bills Includes local, long distance, pagers, blackberries, and cell phone bills
Technology	0100-251-2840-6501-3001-XXXX, Contract Services	Technology contract services items such as eRate audit, tech consultations, HW/SW support calls outside of general maint contracts
Technology	0100-251-2840-6502-4321-XXXX, Repair & Maintenance Services - Technology Related	Technology repair and maintenance items such as: replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maint contracts for data center equip, maint contracts for network monitoring and mgmt tools, batteries for UPS, server closet (liebert cabinets) maint and repairs, AV equipment, etc.
Technology	0100-251-2840-6502-5301-XXXX, Telephone Expense	Recurring Network services-NIMLI/WAN/Metro, Internet Service
Fleet Maintenance Items		
Fleet Maintenance	0100-224-2740-1320-6261-XXXX, Gasoline & Diesel Fuel	Gasoline & diesel fuel, oil and fluids for buses and support vehicles
Fleet Maintenance	0100-224-2740-1320-4301-XXXX, Repair & Maintenance	Repair & maintenance items such as bus repair parts, fluids & other repair items, repairs on 2-way radios, outside repair work, paint & general maintenance, maintenance on automated fuel system
Fleet Maintenance	0100-224-2740-1320-4301-0805, Repair & Maintenance	Contractor operated parts store
Fleet Maintenance	0100-224-2740-1320-6117-0805, Tires	Tires
Other Operational Items		
Various	XXXX-XXX-XXXX-XXXX-6151-XXXX, Furniture less than \$5000 XXXX-XXX-XXXX-XXXX-7301-XXXX, Furniture, \$5000 or greater	School furniture includes classroom and administrative furniture & equipment for growth and replacement as well as new schools/additions

Purchases Specifically Pre-Approved by the Board

Primary Agency Utilizing	Charge Code/ Account Description	Type of Expenditures Include But Are Not Limited To:
Financial Services		
Financial Services	0100-XXX-1101-1041-6101-XXXX, Supplies	Supplies - Grades 9-12 instructional allotment, Must meet state required expenditure test
Financial Services	0100-XXX-1101-1051-6101-XXXX, Supplies	Supplies - Grades 4-5 instructional allotment, Must meet state required expenditure test
Financial Services	0100-XXX-1101-1071-6101-XXXX, Supplies	Supplies - Grades 1-3 EIP supplies, Must meet state required expenditure test
Financial Services	0100-604-1123-6268-5951-XXXX, Other Purchased Svcs	Other Purchased Svcs - Holding acct for cell towers revenue - once received a budget adj is processed to move the expenditure budget to the appropriate school
Financial Services	0100-604-2210-9990-5941-XXXX, Services Purchased from Charter Schools	Services purchased from charter schools
Accounting/Transfer		
Accounting/Transfers	0100-626-5000-0554-9301-XXXX, Transfers to Other Funds	Transfers to Other Funds -Transfer to Public Safety Fund
Accounting/Transfers	0100-626-5000-0556-9301-XXXX, Transfers to Other Funds	Transfers to Other Funds - Transfer to Adult High School Fund
Accounting/Transfers	0100-626-5000-0692-9301-XXXX, Transfers to Other Funds	Transfers to Other Funds - Transfer to Self Insurance Fund
Accounting/Transfers	0100-626-5000-0696-9301-XXXX, Transfers to Other Funds	Transfers to Other Funds - Transfer to Purchasing/Whse Fund
Media & Distance Learning		
Media & Distance	0100-492-1101-1000-6411-XXXX, Textbooks-New	Textbooks - New
Media & Distance	0100-492-1101-1000-6412-XXXX, Textbooks-Replacement	Textbooks-Replacement
District Wide		
Various	XXXX-XXX-XXXX-XXXX-XXXX-XXXX, Salary and Benefits	Salary and Benefits
Superintendent	XXXX-XXX-XXXX-XXXX-3002-XXXX, Legal Fees XXXX-XXX-XXXX-XXXX-3003-XXXX, Base Legal Fees 0692-341-2590-6401-8903-XXXX, Self Insurance Litigation	Legal fees

