



**POPULAR REPORT
FISCAL YEAR 2011-2012
APPROVED BUDGET**

**COBB COUNTY SCHOOL DISTRICT
MARIETTA, GEORGIA**



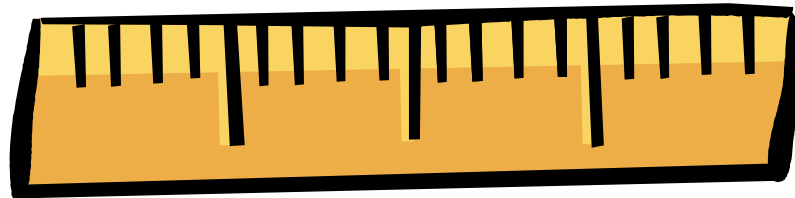
FY2012 BUDGET MESSAGE
COBB COUNTY SCHOOL DISTRICT
FRED SANDERSON – SUPERINTENDENT
May 19, 2011

Dear Cobb County Citizens,

The annual budget development process is one of the largest, most complex projects that the school district undertakes each year. As I have mentioned previously, the realities of the economic downturn are being felt in every sector, and education is no exception. In Cobb, I have said all along that our priority will be to cut costs in such a way that minimizes the impact on classroom instruction. Due to sound financial preplanning, the Fiscal Year 2012 budget is able to focus on our employees as well by retaining positions and reducing furlough days. As a result of many hours of work by Administration and the Board, the Cobb County Board of Education has approved a tentative budget for fiscal year 2012.

The FY2012 General Fund tentative budget anticipates \$817,339,204 in revenue and \$851,793,623 in expenditures. The budget is based on a predicted enrollment of 106,719 students. Major highlights of the FY2012 budget include:

- Maintain current classroom size
- No teacher layoffs
- 2 Furlough Days for all employees
- Reducing the school year by 2 days
- Increase millage to 20 mill cap
- A salary step increase for eligible employees implemented at mid-year.



The FY2012 budget is developed using input from numerous stakeholders. The following information presents the highlights for all major fund groupings recorded as part of the Cobb County School District budget plan for FY2012.

GENERAL FUND BUDGET DEVELOPMENT HIGHLIGHTS

1. Summary and Comments Regarding the Development of the FY2012 Budget

The development of the FY2012 Budget is a planned, orderly process, which prioritizes budget requests using available resources. The central focus of the FY2012 Budget is a “good news story” for school district employees.

The budget process includes the estimation of revenues to fund the necessary operating expenditures of the School District. Decisions on the appropriation of funds were made after input was received from individuals from inside and outside the school system. All the technical aspects and tasks of budget development are assigned to responsible employees of the system to ensure that accounts, programs and services are reviewed, analyzed and comply with System Strategic Goals (Increase Student Achievement, Make Effective and Efficient Use of Resources, Increase Stakeholder Satisfaction).

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2012 budget, student enrollment is estimated to be 106,719.

The district’s careful implementation of significant spending cuts and service reductions over the past three years, along with prudent management of federal stimulus dollars, has left the district in a better financial position than many had anticipated in this difficult economic climate. As a result, the district anticipates no teacher layoffs, maintaining current class-size ratios, and two furlough days for district staff compared to the five days originally anticipated.

Each school district 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. FY2012 system-wide school district staffing estimates and requirements were also reviewed as part of the budget balancing process. Administration evaluated and prioritized school district budget balancing ideas.

The Budget Committee, composed of the Superintendent, Executive staff, and Board liaison Scott Sweeney compiled a budget for consideration by the Board. The Budget Committee met to review



budget information compiled by the Budget Department. Tentative decisions were made on a budget for consideration by the Board. The Board met several times and tentatively approved the FY2012 budget on May 11, 2011. The Board is scheduled to hold a public hearing on the budget on May 31, 2011 and is scheduled to approve the final budget on June 8, 2011. The FY2012 Budget will be made available for public view prior to the public hearing on the Internet at address: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.

2. FY2011 and FY2012 Millage Rate

Millage Type	FY2011	Change	FY2012
General Fund	18.90	0.00	18.90
Bond	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.90	0.00	18.90

3. FY2012 Board of Education Approved General Fund Budget

FY2012 Projected Revenue	\$817,339,204
FY2012 Projected Expenditures	<u>\$851,793,623</u>
Difference	\$ 34,454,419

4. FY2012 Salary Explanation

- Note 1: Reduction in Salary Step ½ year included for any eligible employees.
- Note 2: 2 Furlough days for all employees



5. Major General Fund FY2012 Revenue Categories

Revenue Type	FY2012 Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$351,208,753	7.6% Projected Digest Reduction; 978% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue	\$30,808,607	Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$6,265,409	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$8,193,221	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$1,108,967	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,098,282	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$396,565	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$5,652	Reflects collection rate from the most recently completed fiscal year
Interest on Delinq Taxes	\$2,401,115	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$676,653	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$12,749	Reflects collection rate from the most recently completed fiscal year
Local Rev – Cell Tower	\$762,600	Budget based on cell tower agreements
Local Revenue – Other	\$618,539	Reflects collection rate from the most recently completed fiscal year
Local Revenue – TV24	\$0	CobbTV24 – Chattahoochee Tech no longer contributes to the Station Manager’s salary
Sale of Assets	\$75,000	Estimated revenue from sale of school district assets
Warehouse Lease Rev	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$23,993,705	Budget based on projected actual; includes transfer of \$22,233,815 from SPLOST II Contingency
STATE REVENUE		
State QBE Revenue	\$380,104,778	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts,
Miscellaneous State Grants	\$3,393,381	Reflects estimated revenue from miscellaneous State grants

Revenue Type	FY2012 Budget	Comments:
FEDERAL REVENUE		
Indirect Cost Revenue	\$2,566,965	Revenue estimate for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$878,869	Estimate revenue reimbursement from the Federal Government for ROTC instructor salaries
Medicaid Revenue	\$500,000	Estimate revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
E Rate Revenue	\$2,226,394	Revenue from discounts supported by the Telecommunications Act of 1996
TOTAL REVENUE	\$817,339,204	

6. Major General Fund FY2012 Expenditure Balancing Items

Expenditure Type	FY2012 Budget	Comments:
FY2011 Revised Budget	\$831,624,924	Revised Budget for FY2011
FY2012 Incremental Changes:		
	\$15,376,231	Expiration of FY2011 Budget Reductions
	\$3,394,979	School Allotment adjustments
	\$9,625,985	Salary step for eligible employees
	(\$3,338,386)	Decrease Unemployment Payment
	\$4,879,548	Adjust Utilities; including Water & Sewer, Natural Gas, Electricity, Fuel, and Phone
	(\$2,195,920)	Adjust Transfers to Other Funds (Portable Classrooms, Public Safety, Adult High School, High School Summer School Tuition, Purchasing/Warehouse)
	\$254,676	Adjust cell tower expenditure budget to contract schedule
	(\$128,413)	Adjust expenditures for miscellaneous grants
	\$25,600	Increase graduation budget
	\$1,070,543	Increase charter school allotment per FTE count
	(\$500,842)	One time cost FY11 student scheduling system
	\$1,784,908	Transfer legal fees from Self Insurance fund
	\$204,792	Increase fleet maintenance operating supplies

Expenditure Type	FY2012 Budget	Comments:
FY2012 Expenditures	\$295,630	Increase textbooks for consumables
(Continued)	(\$54,934)	Decrease project services paid out of general fund
	\$320,523	Increase custodial positions for new/replacement facilities
	(\$400,000)	Reduce School Year by Five Days (Transportation Savings Only)
	(\$5,684,228)	Two Furlough Days for All School District Staff
	(\$4,761,993)	Reduce Salary Step Increase ½ year for Eligible Employees
Total Expenditures	\$851,793,623	FY2012 Total General Fund Budget Expenditures

CAPITAL PROJECTS FUND HIGHLIGHTS

SPECIAL LOCAL OPTION SALES TAX (SPLOST) – GENERAL INFORMATION

In FY1998, the State of Georgia Legislature approved the use of a 1% sales tax for school districts. In previous years, Cobb County voters had approved a series of bond issues to build new schools. By approving the sales tax, Cobb citizens have saved millions of dollars, which would have been spent on interest expense associated with bond debt. SPLOST is a pay as you go tax. The sales tax has been described as a more equitable tax because all Cobb citizens pay, even those that do not own property. It is estimated that non-Cobb County residents have contributed 20 percent (20%) of SPLOST revenues through their purchases in Cobb County. SPLOST has reduced property taxes as these funds provided enough revenue to enable the school district to eliminate the District debt millage rate.

SPLOST II

On September 16, 2003, Cobb County Citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts of \$613,719,675 were collected with additional construction funding from the State of Georgia. Projects include 9 new schools, 347 classroom additions, building maintenance (electrical, HVAC, roofing, painting, etc), curriculum/instruction/technology (workstations, servers, wireless network, etc), safety (security fencing, surveillance cameras, etc) and land.

SPLOST III

The Cobb County and Marietta school districts held a referendum on Sept. 16, 2008 for an extension of the current Special Purpose Local Option Sales Tax, or SPLOST. SPLOST III is proposed to reach \$628,362,638 in total expenditures. Projects include constructing 223 new classrooms, 179 classroom additions, maintenance projects (including parking lot repaving, additional parking spaces, drainage enhancements, playground equipment, etc.), curriculum/instruction/technology (upgrading servers, computing devices, printers, and copiers for classrooms and schools), and safety (fire alarm systems, emergency generators, access controls, and surveillance cameras).



COUNTYWIDE BUILDING FUND

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

DEBT SERVICE FUND HIGHLIGHTS

The Debt Service Fund was established to track the accumulation of funds to pay long term debt. School buildings used to be funded through the use of bond issues and repayment of these bonds occurred by establishing a debt service millage rate. In January 2007, the District made the final principal and interest payments associated with all outstanding bond debt. A balance of \$395,859 remains in this fund.



SPECIAL REVENUE FUND HIGHLIGHTS

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

- School Nutrition Fund – This program provides meals to students during the school day. There is an increase of \$0.05 for students in lunch prices and \$0.25 for adults in breakfast and lunch prices for the FY2012 school year. (Elementary School \$1.65, Middle School \$1.80, High School \$1.90 and Adult Breakfast \$1.50 and Adult Lunch \$2.75)
- After School Program Fund - This program utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 PM. There is no increase in the daily rate for this program for the FY2012 school year. The FY2012 rate is \$7.00 per day and a \$10.00 registration fee.
- Public Safety Fund - This safety program is funded by a General Fund transfer and parking decals sold to students which pays for security guards who serve as traffic and safety officers at schools. For FY2012, parking decals are \$50 per semester.



INTERNAL SERVICE FUND HIGHLIGHTS

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

GENERAL COMMENTS

Significant constraints have been placed on both revenue and expenditures in the FY2012 Budget. Revenue for the Cobb County School District has two major components: State of Georgia Quality Basic Education (QBE) formula revenue and local property tax revenue.

State of Georgia (QBE) Revenue

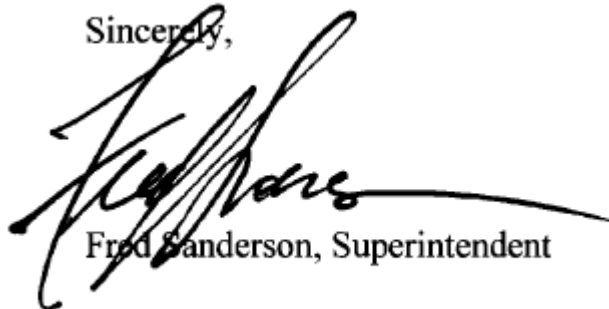
The State of Georgia provides approximately 46.9% of Cobb's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Control of this revenue is assured through verification of student population counts which are conducted throughout the school year.

Local Property Tax Revenue

Local Property Tax Revenue generates approximately 52.1% of Cobb's revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year. Taxpayers in Cobb have enjoyed some of the lowest taxes in Metro Atlanta during this time period. Cobb has concentrated on expenditure control each year to balance the budget. Special efforts were made to minimize the effect of these expenditure reductions on the classroom. The school district continues to face major challenges in the next several years, which must be addressed now in order for funds to be available to support our students and teachers.

As stewards of taxpayer dollars, we have carefully and responsibly prepared the FY2012 Budget. The tentative approved budget reflects the mission of the Cobb County School District to provide teaching and other appropriate educational services. The mandates for improving education services coupled with the large student population place significant challenges upon the budget to maintain spending control with limited funds. The approved budget is a prudent plan that balances the many needs of our students with the economic realities of our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Fred Sanderson", written over a horizontal line.

Fred Sanderson, Superintendent

SCHOOL DISTRICT GENERAL INFORMATION

Location

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 714,692 residents. Many national firms are well represented in Cobb County, as are a growing number of international businesses. Cobb County covers 340 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.

History

Cobb County, Georgia was officially organized in 1832 and named in honor of Thomas Willis Cobb who was a U.S. representative, U.S. senator and Supreme Court judge. The county was created from its neighboring county, Cherokee, by an act of the General Assembly. A railroad from Marthasville (now Atlanta) to Chattanooga was completed in 1850. This railroad line was the first route from the South to the West and Cobb County flourished due to a depot in Marietta. During the Civil War, Cobb County was used as a base of operations by General Sherman. After the war, Cobb County suffered due to a depressed farm economy and low-wage industries. The county was transformed in 1942 when Bell Aircraft opened an assembly plant to build B-29 bombers. The Bell Aircraft facility is now the home of Lockheed-Martin Aeronautical Systems Company. Since World War II, Cobb County's population has grown steadily. As newcomers flocked to the county, the population became more diverse. Less than half of Cobb's residents are native Georgians.

Cobb County School District

The Cobb County School District is the second largest school system in Georgia and the 26th largest in the United States. The kindergarten through 12th grade student population is 106,719. Parental and community involvement is a hallmark in the District, as demonstrated by 100% PTA participation in many schools with local and system-wide school councils and Partners in Education Program in every school. Currently, substitute teachers receive \$69 per day and supply teachers receive \$100 per day.

Board of Education and Administration

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 elected by a majority of the Board and serve one-year terms. The Board of Education appoints the Superintendent who is responsible for administering the school district, making recommendations to the Board and enforcing Board policies. The Administrative Divisions are General Administration, Human Resources, Academic, Accountability and Research, School Leadership and Financial Services.

Personnel

Cobb County School District is the largest employer in Cobb County. Current salaries range from \$38,958 for a beginning teacher with a Bachelor's degree to \$82,088 for a teacher with 30 years of experience and a Doctorate degree.



GENERAL FUND - BUDGET PREPARATION

BUDGET PROCESS SUMMARY

The 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 prior to June 30 for legal adoption.

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

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



BUDGET ASSUMPTIONS

Enrollment

The enrollment projections for the coming school year were obtained from the School Leadership Division.

Personnel Allotments

The teacher, paraprofessional, counselor, media specialist, principal, assistant principal, clerical needs and other school positions are determined based on the enrollment projections and personnel allotment formulas.

Salary Adjustments

Salary adjustments are recommended by the Budget Administrators Committee.

Program Evaluation

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

Equipment

Furniture, computers and other equipment accounts were continued at the previous year level.

BUDGET CONSTRAINTS

State Revenue

The Cobb County School District is experiencing revenue gaps in State funding. Revenue for new and existing programs mandated by the State must be supplemented locally. The FY2012 local 5 mill share for Cobb County is budgeted at \$134 million dollars.

Local Tax Revenue

For FY2012, the Cobb County School District is estimating a property tax digest reduction of 7.6 percent. The tentative budget also contains an increase in the millage rate from 18.9 mills to 20.0 mills

Uncommitted Fund Balance

Current Board policy directs Administration to not allow a decrease in unreserved fund balance from one fiscal year end to next fiscal year.

FY2012 BUDGET DEVELOPMENT CALENDAR

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

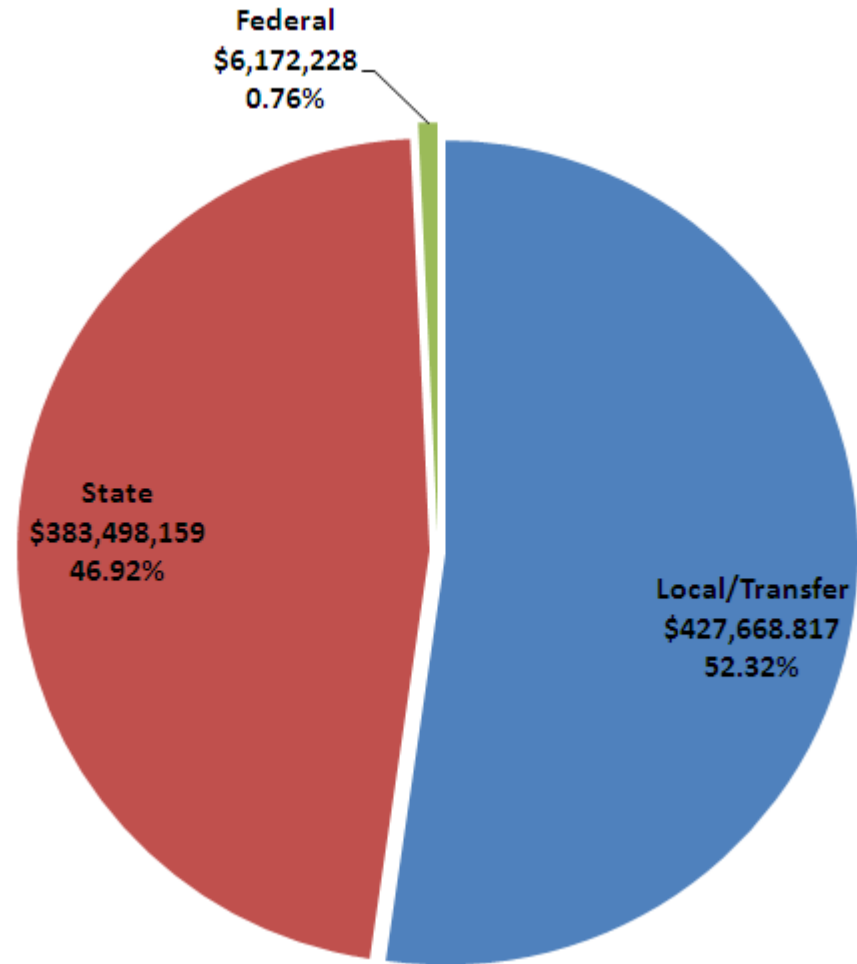
PROCESS ELEMENTS

TIMEFRAME

PROCESS DESCRIPTIONS

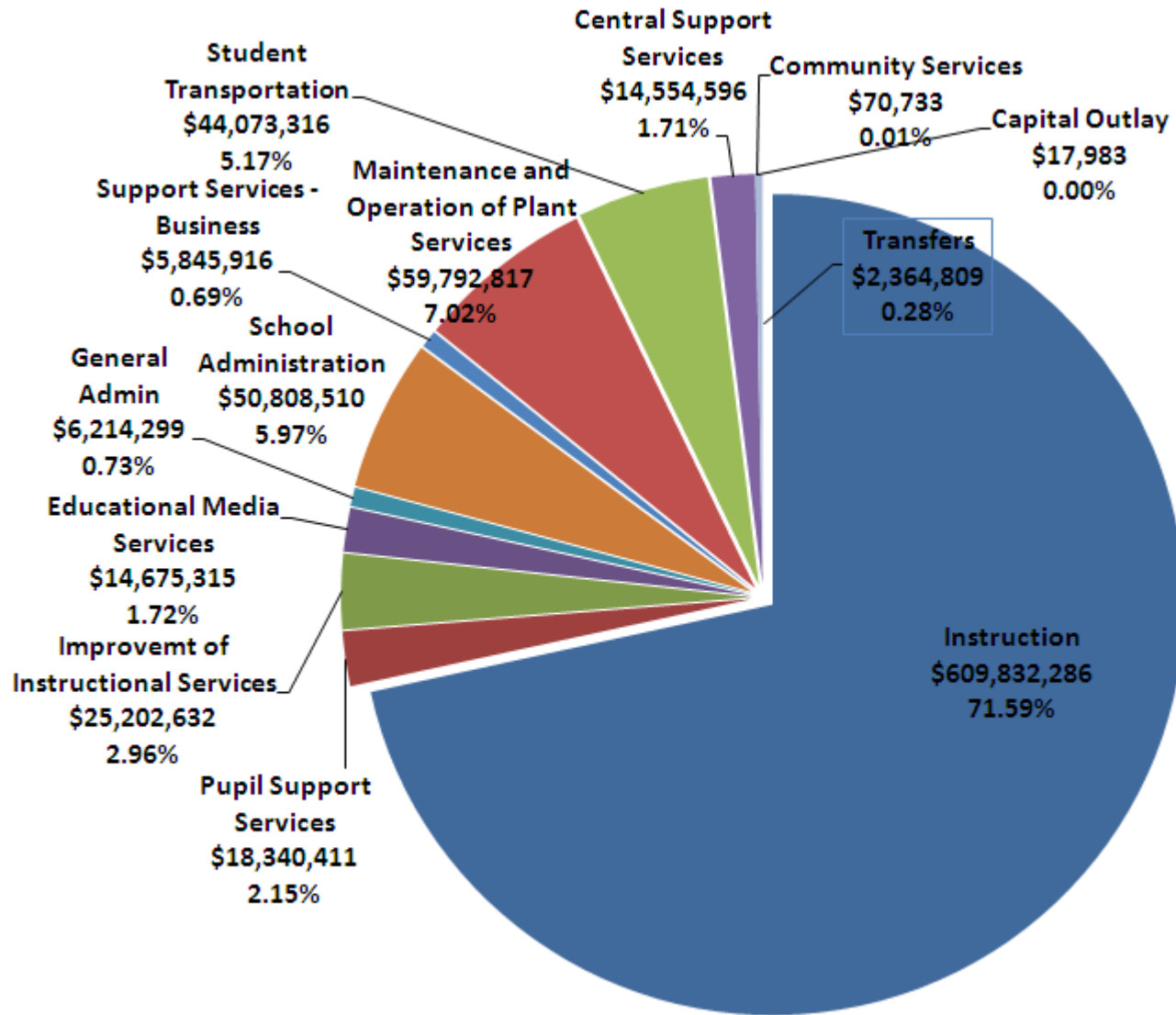
<p>PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION</p>	<p>July – Feb →</p>	<p>Prepare budget calendar and budget procedures Prepare preliminary budget forecast Gather budget balancing information (schools & departments) Prepare school district personnel allotment projections Prepare operational department projections Prepare revenue projections Prepare revenue/expenditure estimates for other funds</p>
<p>TRACK ACTIVITIES THAT COULD AFFECT BUDGET DEVELOPMENT</p>	<p>July - June →</p>	<p>Administration tracks and reports on legislative activities</p>
<p>BUDGET ADMINISTRATOR MEETINGS</p>	<p>Jan - April →</p>	<p>Administrators review all budget balancing input Administrators developed proposed balanced budget for Board review</p>
<p>BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL</p>	<p>April - May →</p>	<p>Board of Education/Administrators review proposed budget Board of Education adopts a tentative budget</p>
<p>BUDGET INPUT FROM COBB COUNTY CITIZENS</p>	<p>May - June →</p>	<p>Board of Education gathers budget input from Citizens FY2012 Budget Public Forum – (May 31, 2011 514 Glover St, Marietta, GA – 6:30 PM)</p>
<p>FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION</p>	<p>June →</p>	<p>Board of Education to approve final budget – (June 8, 2011 514 Glover St, Marietta, GA – 9:00 AM)</p>

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2012 GENERAL FUND REVENUE**



TOTAL REVENUE \$817,339,204

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2012 GENERAL FUND EXPENDITURES**



TOTAL EXPENDITURES \$851,793,623

GENERAL FUND - ANALYSIS OF FUNCTION GROUPS

INSTRUCTION

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

	FY2012	FY2012
	POSITIONS	CCSD BOE
	8,796.57	APPROVED BUDGET
Instruction Total		\$609,832,286

PUPIL SUPPORT SERVICES

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.

	FY2012	FY2012
	POSITIONS	CCSD BOE
	217.13	APPROVED BUDGET
Pupil Services Total		\$18,340,411

INSTRUCTIONAL STAFF SERVICES

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

	FY2012	FY2012
	POSITIONS	CCSD BOE
	77.09	APPROVED BUDGET
Improvement of Instructional Staff Services Total		\$25,202,632

EDUCATIONAL MEDIA

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

	FY2012 POSITIONS	FY2012 CCSD BOE APPROVED BUDGET
Educational Media Services Total	228.00	\$14,675,315

GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating the district. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

	FY2012 POSITIONS	FY2012 CCSD BOE APPROVED BUDGET
General Administration Total	30.75	\$6,214,299

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.

	FY2012 POSITIONS	FY2012 CCSD BOE APPROVED BUDGET
School Administration Total	768.37	\$50,808,510

SUPPORT SERVICES - BUSINESS

Activities concerned with the fiscal operation of the district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

	FY2012	FY2012
	POSITIONS	CCSD BOE
Support Services – Business Total	49.70	\$5,845,916

MAINTENANCE & OPERATIONS

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.

	FY2012	FY2012
	POSITIONS	CCSD BOE
Maintenance & Operation Total	724.85	\$59,792,817

STUDENT TRANSPORTATION SERVICE

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.

	FY2012	FY2012
	POSITIONS	CCSD BOE
Student Transportation Service Total	980.60	\$44,073,316

CENTRAL SUPPORT SERVICES

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.

	FY2012 POSITIONS	FY2012 CCSD BOE <u>APPROVED BUDGET</u>
Support Services – Central Total	108.00	\$14,554,596

COMMUNITY SERVICES

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.

	FY2012 POSITIONS	FY2012 CCSD BOE <u>APPROVED BUDGET</u>
Community Services Total	1.00	\$70,733

CAPITAL OUTLAY

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.

	FY2012 POSITIONS	FY2012 CCSD BOE <u>APPROVED BUDGET</u>
Capital Outlay Total	0.00	\$17,983

TRANSFERS

Transactions that withdraw assets from one fund and record them in another fund. This function represents General Fund Support for selected Board Approved Programs and Activities.

<u>OBJECT CODES</u>	<u>FUND #</u>	<u>FUND DESCRIPTION</u>	<u>FY2012 CCSD BOE APPROVED BUDGET</u>
930	553	<p>Tuition School Fund The Cobb County School District maintains a Tuition School fund to provide the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels.</p>	\$50,000
	554	<p>Public Safety Fund The Cobb County School District maintains a Safety and Security Fund to insure student safety. Each high school has a campus officer. While the cost of this operation is significantly funded via the sale of student parking decals and traffic citations, the General Fund still subsidizes this program.</p>	\$720,618
	556	<p>Adult High School Fund Adults 16 years of age and older who are not enrolled in a regular high school may enroll in free adult education classes to improve their basic educational skills and work toward high school completion. Cobb County residents may elect to complete the 18 units required to receive an adult high school diploma or prepare for and take the GED test. Both programs provide high school graduation credentials to the student.</p>	\$150,431
	557	<p>Artist at School The Artist at School Program provides students an opportunity to be exposed to professional artists giving them an appreciation for the arts.</p>	\$7,300
	692	<p>Self-Insurance Fund The Cobb County School District maintains a self-insurance program for workers compensation, general liability and automobiles.</p>	\$493,739
	696	<p>Purchasing/Warehouse Fund The Cobb County School District maintains a separate fund which provides purchasing and warehouse services for the school district.</p>	\$942,721
			\$2,364,809

DEBT SERVICE

The Debt Service Fund tracks outlays to retire the long-term debt (obligations in excess of one year) of the District. Included are payments of principal, interest and paying agents' fees.

	<u>FY2012 POSITIONS</u>	<u>FY2012 CCSD BOE APPROVED BUDGET</u>
Debt Service Total	0.00	\$0.00

GENERAL FUND - STATE REVENUE

How it is earned by the Cobb County School District

The State of Georgia contributes approximately 46.9% of the Cobb County School System's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act.

OBE 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, Serving as a Student Assistant, Non-credit Courses etc.

EXAMPLE: A student taking the following items 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



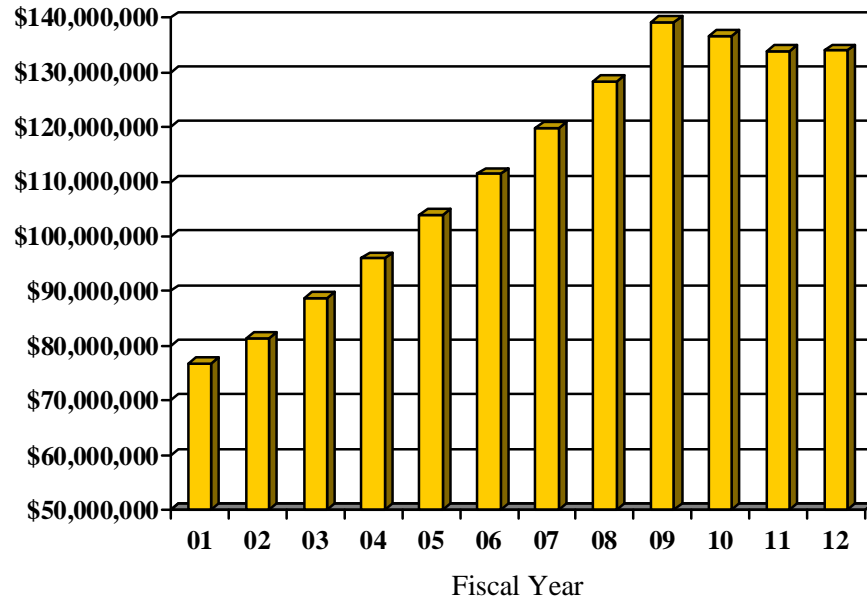
- 2. Program Weights** - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2011 Program Weights (*FY2012 is not available*):

<u>Programs</u>	<u>Weights</u>	<u>Per FTE Cost</u>	<u>Programs</u>	<u>Weights</u>	<u>Per FTE Cost</u>
Kindergarten	1.6601	\$4,523.82	Remedial	1.3136	\$3,579.72
Kindergarten EIP	2.0517	\$5,591.07	Alternative	1.6038	\$4,370.57
Grades 1-3	1.2861	\$3,504.84	Special Ed Cat I	2.3960	\$6,529.37
Grades 1-3 EIP	1.8045	\$4,917.37	Special Ed Cat II	2.8189	\$7,681.67
Grades 4-5	1.0326	\$2,813.80	Special Ed Cat III	3.5912	\$9,786.38
Grades 4-5 EIP	1.7988	\$4,901.89	Special Ed Cat IV	5.8253	\$15,874.43
Grades 6-8	1.0164	\$2,769.77	Special Ed Cat V	2.4597	\$6,702.83
Middle School	1.1218	\$3,056.88	Gifted	1.6686	\$4,546.99
Grades 9-12	1.0000	\$2,725.07	ESOL Program	2.5337	\$6,904.61
Vocational Lab	1.1841	\$3,226.78			

GENERAL FUND - STATE REVENUE

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. **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 contributions have steadily increased over the past ten years.
5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2012 is \$2,725.07 per student.

**Cobb County School District
QBE Mandated Local Five Mill Share**



<u>YEAR</u>	<u>LOCAL SHARE</u>
2001	\$76,766,302
2002	\$81,438,033
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,228
2007	\$119,785,026
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,551
2011	\$133,900,000
2012	\$133,973,706

These amounts are deducted from the State revenue earned by Cobb County

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 - Local Five Mill Share

GENERAL FUND - LOCAL REVENUE

Local Revenue contributes approximately 52.3% of the Cobb County School System's Revenue. The following are the major local revenue categories:

Property Taxes

Taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2012 Property Tax revenue is based on a millage levy currently of 20.0 mills. The following are FY2011 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$165,000 home:

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$165,000 Home
Atlanta*	\$15,000	21.6400	0.0540	\$1,107
Cobb*	\$10,000	18.9000	0.0000	\$1,058
DeKalb*	\$12,500	22.9800	0.0000	\$1,229
Fulton*	\$2,000	18.502	0.0000	\$1,184
Gwinnett*	\$4,000	19.2500	1.3000	\$1,279

**Based on FY2011 (2010 Digest) millage. Districts have not determined FY2012 millage.*

How your School Taxes are calculated

The following is an example of how FY2011 Cobb County School Taxes are calculated for a \$165,000 home:

<u>General Fund Millage</u>	<u>Item</u>
\$165,000	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$66,000	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$56,000	Tax Base for Property Tax
X 18.90 mills	Millage Rate
\$1,058.....	General Fund School Taxes

CAPITAL PROJECTS – SPECIAL LOCAL OPTION SALES TAX (SPLOST)

Capital Projects Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a 1% sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved this funding source. 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. This first tax expired on December 31, 2003 and has been renewed twice. The State of Georgia also contributes capital outlay funding, along with interest income.

SPLOST II

On September 16, 2003, Cobb County Citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts of \$613,719,675 were collected, with additional construction funding from the State of Georgia. Projects include: 9 new schools, 347 classroom additions, Building Maintenance (electrical, HVAC, roofing, painting); Curriculum/Instruction/Technology (workstations, servers, wireless network, etc), Safety (security fencing, surveillance cameras, etc) Land and debt reduction.

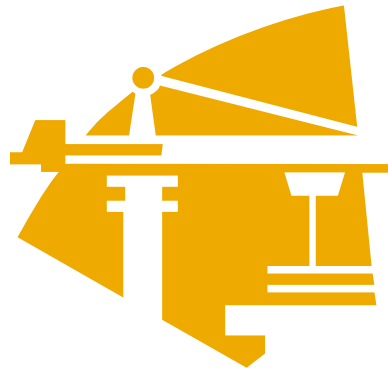
SPLOST III

The Cobb County and Marietta school districts held a referendum on Sept. 16, 2008 for an extension of the current SPLOST. SPLOST III is proposed to reach \$628,362,638 in total expenditures. Projects include constructing 223 new classrooms, 179 classroom additions, maintenance projects (including parking lot repaving, additional parking spaces, drainage enhancements, playground equipment, etc.), curriculum/instruction/technology (upgrading servers, computing devices, printers, and copiers for classrooms and schools), and safety (fire alarm systems, emergency generators, access controls, and surveillance cameras).



CAPITAL PROJECT FUND SUMMARY
WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

	FY2012 CCSD BOE ADOPTED BUDGET
WHERE THE MONEY COMES FROM:	
SOURCE CATEGORIES	
LOCAL SOURCES	\$118,136,200
STATE SOURCES	\$22,000,000
TOTAL CURRENT SOURCES	\$140,136,200
 HOW THE MONEY IS SPENT:	
SPENDING CATEGORIES	
TRANSFERS	\$23,833,815
CAPITAL PROJECTS	\$244,839,401
TOTAL SPENDING	\$268,673,216



DEBT SERVICE FUND

The Debt Service Fund was established to track the accumulation of funds to pay long term debt. School buildings used to be funded through the use of bond issues and repayment of these bonds occurred by establishing a debt service millage rate. The Cobb County School District was debt free at the end of FY2007. Specifically, the last principal and interest payment was made on January 31, 2007. A balance of \$395,859 remains in the fund.



DEBT SERVICE FUND SUMMARY

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

	FY2012 CCSD BOE <u>ADOPTED BUDGET</u>
WHERE THE MONEY COMES FROM:	
SOURCE CATEGORIES	
LOCAL SOURCES	\$0
TOTAL CURRENT SOURCES	<u>\$0</u>
HOW THE MONEY IS SPENT:	
SPENDING CATEGORIES	
INTEREST	\$0
PRINCIPAL	\$0
TRANSFERS	\$0
TOTAL SPENDING	<u>\$0</u>



SPECIAL REVENUE FUNDS

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

<u>FUND DESCRIPTION</u>	<u>FY2012 BUDGETED EXPENDITURES</u>
<p>Title I – Fund 402 This program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas.</p>	\$16,334,305
<p>IDEA – Formerly Title VI B – Fund 404 This program provides direct and related support services for handicapped children.</p>	\$19,201,958
<p>Vocational Grant – Fund 406 This grant provides career training and opportunities to students.</p>	\$751,953
<p>Title II A – Fund 414 This program provides grants for teacher training to upgrade skills in science and mathematics areas.</p>	\$2,795,598
<p>Homeless Grant – Fund 432 Program provides education services to homeless children</p>	\$66,207
<p>Title III – LEP – Fund 460 Limited English Proficiency</p>	\$1,422,364

SPECIAL REVENUE FUNDS

<u>FUND DESCRIPTION</u>	<u>FY2012 BUDGETED EXPENDITURES</u>
Title IV – Fund 462 Includes Reach for the Stars Mentoring, Success for All and Safe & Drug Free programs	\$3,036,242
Adult Education - Fund 510 A national effort to ensure that all adults are literate and able to compete in the global economy.	\$1,077,980
Psycho-Education Center – Fund 532 Provides students identified as severely emotionally disturbed with an appropriate education.	\$5,372,335
Facility Use – Fund 550 Organizes the rental of school facilities during non-instructional hours.	\$785,531
After School Program – Fund 551 Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m.	\$7,076,734
Performing Arts Program – Fund 552 Offers an opportunity for student learning experiences through live performances of music, drama and dance and is funded by voluntary student contributions.	\$368,128
Tuition School Program – Fund 553 Provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels.	\$910,867

SPECIAL REVENUE FUNDS

**FY2012
BUDGETED
EXPENDITURES**

FUND DESCRIPTION

Public Safety – Fund 554

Program is funded by parking decals sold to students to pay for the campus police officers for the schools.

\$1,170,618

Adult High School – Fund 556

Provides an 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. A small tuition charge and supply fee along with a General Fund supplement supports this program.

\$317,931

Artist at School – Fund 557

Provides local artist compensation for workshops held in the schools.

\$9,900

Miscellaneous Grants – Fund 580

Compilation of several State Grants

\$258,757

School Nutrition - Fund 600

Provides breakfast and lunch to students during the school day

\$51,510,080



**SPECIAL REVENUE FUNDS SUMMARY
WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT**

FY2012
CCSD BOE
APPROVED BUDGET

WHERE THE MONEY COMES FROM:

LOCAL SOURCES	\$29,614,430
STATE SOURCES	\$6,635,766
FEDERAL SOURCES	\$71,476,486
TRANSFERS	\$928,349
TOTAL CURRENT SOURCES	<u>\$108,655,031</u>

HOW THE MONEY IS SPENT:

INSTRUCTION	\$26,996,624
PUPIL SUPPORT SERVICES	\$10,158,947
IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$8,249,861
EDUCATIONAL MEDIA SERVICES	\$21,881
GENERAL ADMINISTRATION	\$1,579,629
SCHOOL ADMINISTRATION	\$74,289
SUPPORT SERVICES - BUSINESS	\$10,255
MAINTENANCE & OPERATIONS	\$1,346,654
STUDENT TRANSPORTATION	\$2,399,856
SUPPORT SERVICES - CENTRAL	\$0
SUPPORT SERVICES - OTHER	\$1,698,432
SCHOOL NUTRITION	\$51,510,080
COMMUNITY SERVICE	\$8,261,090
TRANSFERS	\$159,890
TOTAL SPENDING	<u>\$112,467,488</u>

INTERNAL SERVICE FUNDS

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

The District has five individual funds in their Internal Service Funds:

<u>Fund Descriptions:</u>	<u>FY2012 BUDGETED EXPENDITURES</u>
<p><u>Unemployment Fund (Fund 691)</u> Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. Unemployment rates are determined by employer experience.</p>	\$281,460
<p><u>Self Insurance Fund (Fund 692)</u> The Board of Education provides the total cost of a workers' compensation program. This fund pays for employee injury claims for employees injured on the job. This fund also provides insurance for General Liability and Auto coverage.</p>	\$5,257,867
<p><u>Dental Insurance (Fund 694)</u> The Board of Education provides a dental plan for all employees, who contribute to the monthly premiums paid. The school district records dental plan accounting activity in a separate fund. All claim payments and administrative fees are paid from this fund.</p>	\$6,000,000
<p><u>Purchasing/Warehouse Fund (Fund 696)</u> All purchasing department costs, warehouse department costs and printing costs are recorded in the Purchasing/Warehouse Fund. Revenue for this fund is generated from General Fund transfers and a warehouse material surcharge.</p>	\$1,417,801
<p><u>Flexible Benefits (Fund 697)</u> This fund provides for tax-free medical and child care payments. Insurance premiums (health, life, and dental) are deducted from the employee's paycheck before taxes. Each employee can also estimate yearly medical and child care costs. These estimated amounts are deducted each month from the employee's paycheck. All unused estimated amounts revert to the county at year-end.</p>	\$97,656

INTERNAL SERVICE FUND SUMMARY

WHERE THE MONEY COMES FROM & HOW THE MONEY IS SPENT

	FY2012 CCSD BOE <u>APPROVED BUDGET</u>
WHERE THE MONEY COMES FROM:	
SOURCE CATEGORIES	
LOCAL SOURCES	\$11,618,324
TRANSFERS	\$1,436,460
TOTAL CURRENT SOURCES	<u>\$13,054,784</u>
HOW THE MONEY IS SPENT:	
SPENDING CATEGORIES	
SUPPORT SERVICES-BUSINESS	\$13,054,784
TOTAL SPENDING	<u>\$13,054,784</u>



**COBB COUNTY SCHOOL DISTRICT
FY2012 BOARD OF EDUCATION APPROVED BUDGET**

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Beginning Fund Balance as of July 1, 2011 (Estimated)	\$114,237,601	\$24,333,367	\$395,859	\$124,368,295	\$9,678,125	\$273,013,247
Revenues:						
Local Revenue	\$403,675,112	\$29,614,430	\$0	\$118,136,200	\$11,618,324	\$585,289,398
State Revenue	\$383,498,159	\$6,635,766	\$0	\$22,000,000	\$0	\$412,122,408
Federal Revenue	\$6,172,228	\$71,476,486	\$0	\$0	\$0	\$77,648,714
Transfers	\$23,993,705	\$928,349	\$0	\$0	\$1,436,460	\$26,358,514
Total Revenues	\$817,339,204	\$108,655,031	\$0	\$140,136,200	\$13,054,784	\$1,079,185,219
Total Funds Available	\$931,576,805	\$132,988,398	\$395,859	\$264,504,495	\$22,732,909	\$1,352,198,466
Appropriations:						
Instruction	\$609,832,286	\$26,996,624	\$0	\$0	\$0	\$636,828,910
Pupil Support Services	\$18,340,411	\$10,158,947	\$0	\$0	\$0	\$28,499,358
Instructional Staff Services	\$25,202,632	\$8,249,861	\$0	\$0	\$0	\$33,452,493
Educational Media	\$14,675,315	\$21,881	\$0	\$0	\$0	\$14,697,196
General Administration	\$6,214,299	\$1,579,629	\$0	\$0	\$0	\$7,793,928
School Administration	\$50,808,510	\$74,289	\$0	\$0	\$0	\$50,882,799
Support Services - Business	\$5,845,916	\$10,255	\$0	\$0	\$13,054,784	\$18,910,955
Operations & Maintenance of Plant	\$59,792,817	\$1,346,654	\$0	\$0	\$0	\$61,139,471
Student Transportation	\$44,073,316	\$2,399,856	\$0	\$0	\$0	\$46,473,172
Central Support Services	\$14,554,596	\$0	\$0	\$0	\$0	\$14,554,596
Other Support Services	\$0	\$1,698,432	\$0	\$0	\$0	\$1,698,432
School Nutrition	\$0	\$51,510,080	\$0	\$0	\$0	\$51,510,080
Community Services	\$70,733	\$8,261,090	\$0	\$0	\$0	\$8,331,823
Capital Outlay	\$17,983	\$0	\$0	\$244,839,401	\$0	\$244,857,384
Transfers	\$2,364,809	\$159,890	\$0	\$23,833,815	\$0	\$26,358,514
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$851,793,623	\$112,467,488	\$0	\$268,673,216	\$13,054,784	\$1,245,989,111
Ending Fund Balance as of June 30, 2012 (Estimated)	\$79,783,182	\$20,520,910	\$395,859	(\$4,168,721)	\$9,678,125	\$106,209,355
Total Appropriation & Ending Fund Balance	\$931,576,805	\$132,988,398	\$395,859	\$264,504,495	\$22,732,909	\$1,352,198,466

A Public Forum on the tentative budget was held on May 31, 2011 at 6:30 p.m. The budget was adopted in final form by the Board on June 8, 2011 at 9:00 a.m. All meetings were conducted at the Cobb County Board of Education, 514 Glover Street, Marietta, Georgia. A copy of the budget is available on the web at: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.

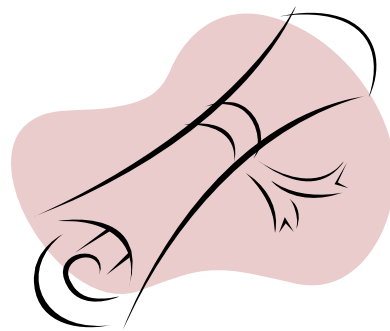
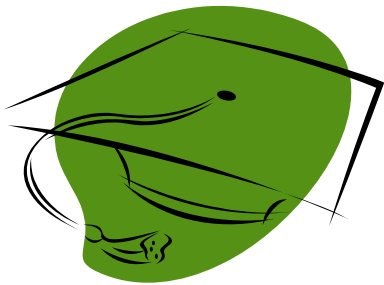
Ms. Alison Bartlett, Chairman of the Board

Fred Sanderson - Superintendent

COBB COUNTY SCHOOL DISTRICT PERSONNEL

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

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



FY2012 POSITION ANALYSIS - GENERAL FUND

	FY2008 Revised Budget	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Approved Budget
Instructional School Positions					
Kindergarten Teachers	418.00	404.00	394.00	339.00	333.00
Kindergarten EIP	197.00	239.50	193.00	198.50	198.50
Grades 1-3	1,266.00	1,237.00	1,184.00	1,050.00	1,055.00
Grades 1-3 EIP	323.50	354.50	332.00	260.00	260.00
Grades 4-5	660.50	651.50	619.00	576.00	564.00
Grades 4-5 EIP	159.50	166.50	167.00	149.50	149.50
Grades 4-5 Fine Art, Orchestra	0.00	0.00	3.50	1.50	2.00
Elementary Specialists	212.50	213.00	211.00	211.50	212.00
Grades 6-8	1,038.00	1,022.00	979.00	794.50	824.50
Grades 9-12/Alternative	1,356.00	1,315.00	1,234.00	1,034.00	1,047.00
Vocational Lab	116.00	118.00	118.00	116.00	117.00
ROTC	23.00	22.00	22.00	27.00	28.00
Intensive English Language (IEL)	31.00	31.00	31.00	31.00	31.00
In School Suspension	40.00	42.00	42.00	41.00	41.00
Contingency Staff- Certified	80.00	68.38	100.00	234.00	234.00
Magnet Coordinators & Teachers	6.00	6.00	27.00	23.00	20.00
ESOL	184.00	206.00	212.00	214.30	214.30
Gifted	410.00	430.89	431.20	419.00	419.00
Remedial	50.75	78.50	69.50	95.00	98.00
ALT Program	78.00	78.00	0.00	0.00	0.00
Special Needs	66.00	66.00	66.00	0.00	0.00
Special Education Teachers	1,102.76	1,180.96	1,148.46	1,133.46	1,133.46
Preschool Special Education Teachers	77.00	82.50	78.50	74.50	79.50
Special Education Parapro	566.00	549.00	540.00	540.00	546.00

FY2012 POSITION ANALYSIS - GENERAL FUND

	FY2008 Revised Budget	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Approved Budget
Special Education Preschool Parapros	84.00	137.00	137.00	137.00	137.00
Kindergarten Paraprofessionals	418.00	404.00	394.00	339.00	333.00
Other Instructional Paraprofessionals	248.70	236.50	241.50	267.50	267.00
Media Specialists	125.00	129.00	128.00	127.00	127.00
Contingency Staff - Classified	25.00	25.00	25.00	15.77	15.77
Total Instructional School Positions	9,362.21	9,493.73	9,127.66	8,449.03	8,486.53
Other School Support Positions					
Principals	112.00	112.00	112.00	112.00	112.00
Assistant Principals	164.00	162.00	159.00	161.00	160.00
Assistant Administrators	40.00	36.50	41.50	40.85	34.50
Counselors (Elementary, Middle, High)	258.50	254.50	250.00	227.00	241.00
Middle School Graduation Coaches	14.00	22.00	17.00	0.00	0.00
High School Graduation Coaches	12.00	16.00	17.00	0.00	0.00
Local School Secretary	112.00	112.00	112.00	112.23	111.23
Local School Clerical	360.16	361.57	352.27	356.42	350.64
Interpreters	1.50	5.00	5.00	5.00	5.00
Diagnosticians/Audiologists	5.00	7.00	7.30	7.30	7.30
Diagnosticians - Preschool	0.00	0.00	0.00	4.00	4.00
Occupational/Physical Therapists	0.00	4.00	15.70	15.70	15.70
Speech Language Pathologists (SLP)	191.74	193.74	190.74	190.74	190.74
SLP Parapros	0.00	0.00	4.00	4.00	4.00
Special Education Nurses	6.00	10.50	11.50	11.50	11.50
CBST Trainers and Other Parapros	0.00	0.00	14.50	11.00	0.00
School Nurses & Consulting Nurses	119.00	107.56	107.56	104.56	103.68
Hospital/Homebound	3.00	3.00	3.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Technology Specialists-Instructional Tech	10.00	10.00	6.00	0.00	0.00

FY2012 POSITION ANALYSIS - GENERAL FUND

	FY2008 Revised Budget	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Approved Budget
Technology Specialists-Technology Dept	80.00	82.00	67.00	67.00	73.00
Psychologists	37.25	40.25	40.25	40.25	40.25
Social Workers	36.00	36.00	36.00	31.00	31.00
Campus Officers	23.00	23.00	23.00	23.00	23.00
Custodians	642.60	661.60	661.60	546.35	554.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	942.00	942.00	924.00	824.00	854.00
Maintenance	0.00	135.00	130.00	130.00	130.00
Mechanics – Fleet Maintenance	0.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3,230.75	3,442.22	3,412.92	3,132.90	3,165.39
Total Local School Positions	12,592.96	12,935.95	12,540.58	11,581.93	11,651.92
Central Office Support Positions					
Division 1 - General Administration	12.25	12.99	8.50	7.50	7.50
Division 2 - Operational Support	294.20	113.89	111.45	108.45	107.85
Division 3 - Human Resources	53.00	55.50	51.00	40.00	42.00
Division 4 – Academics/Accountability	98.97	97.13	71.64	65.14	65.14
Division 5 - School Leadership	36.80	36.30	33.80	29.50	29.50
Division 6 - Financial Services	56.45	51.70	49.70	46.70	46.70
Division 7 – Technology	0.00	0.00	0.00	0.00	0.00
Division 8 - Special Student Services	40.45	41.95	34.51	31.45	31.45
Division 9 - Business Services	0.00	0.00	0.00	0.00	0.00
Total Central Office Support Positions	592.12	409.46	360.60	328.74	330.14
GRAND TOTAL --General Fund Positions	13,185.08	13,345.41	12,901.18	11,910.67	11,982.06

FY2012 POSITION ANALYSIS - OTHER FUNDS

	FY2008 Revised Budget	FY2009 Revised Budget	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Approved Budget
SPLOST II	13.40	15.00	0.00	0.00	0.00
SPLOST III	0.00	0.00	34.30	34.30	34.30
Title I	172.18	160.61	160.50	160.50	157.14
Title I - Stimulus	0.00	0.00	86.00	86.00	0.00
IDEA	596.30	369.56	368.62	331.59	362.58
IDEA – Stimulus	0.00	0.00	138.00	131.50	0.00
Vocational Grant	0.40	0.40	0.40	0.40	0.00
Title II -A	23.30	17.20	14.70	14.70	2.50
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	1.60	0.00	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	18.89	21.18	21.06	21.06	23.39
Title IV	5.80	4.10	2.60	4.80	0.00
Adult Education	6.20	6.20	6.20	6.20	4.20
Psycho-Educational Centers	65.19	65.59	64.39	62.67	61.49
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	3.10	3.10
Tuition School	1.16	1.16	2.16	1.16	1.16
Public Safety	19.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	3.50	3.50
Miscellaneous Grants	2.00	0.00	0.00	0.20	0.00
School Nutrition	1,150.00	1,185.00	1,185.00	1,185.00	1,214.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	24.00	24.00	19.50	18.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
GRAND TOTAL - Other Funds Positions	2,114.02	1,905.60	2,139.03	2,094.18	1,912.86



**Cobb County School District
Financial Services Division
Budget Department
440 Glover Street
Marietta, Georgia 30060
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**[http://www.cobbk12.org/centraloffice/finance/
budget.aspx](http://www.cobbk12.org/centraloffice/finance/budget.aspx)**