

# Cobb County School District

## FY2021 Budget Popular Report

FY2021

## BUDGET MESSAGE

COBB COUNTY SCHOOL DISTRICT

CHRIS RAGSDALE –SUPERINTENDENT

July 16, 2020

Dear Cobb County Citizens,

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

There are two primary revenue sources for the CCSD:

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

The State of Georgia provides approximately 46.12% of the CCSD's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students and the instructional programs in which these students are involved. Control of this revenue is assured through verification of student population counts which are conducted throughout the school year.

The State budget for fiscal year 2021 was scaled back by the economic impact of the coronavirus pandemic on state tax revenue. The State budget includes 10 percent across the board cuts, resulting in a \$950 million cut for K-12 education. As a result of this budget reduction, CCSD will receive a \$59 million austerity reduction. Despite the State austerity reductions, the Board's wise fiscal management, common-sense planning, and some of the lowest administrative costs in the state have allowed us to be well positioned, financially, for the upcoming school year.

### Local Property Tax Revenue

Local Revenues generate approximately 53.26% of the CCSD's revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year and this year's budget proposes no increase to the current millage rate of 18.9 mills. The CCSD budgets carefully, focusing on expenditure control each year to balance the budget. Administration continually monitors expenditures and implements efficiencies throughout the year to ensure fund availability for support of our students and teachers.



COBB SCHOOLS FINANCE



# Cobb County School District FY2021 Budget

## Message from the Superintendent

The FY2021 General Fund Budget is structurally balanced as revenue of \$1,137,279,882 plus utilization of \$31,256,123 in fund balance reserve is equal to recurring expenditures. The expenditure budget is \$1,168,536,005. The budget is based on a predicted enrollment of 111,621 (including Devereux and PreK) students and major highlights include:

- \$59 Million State of Georgia OBE Austerity Reduction
- General Fund Millage Rate 18.90 Mills – No Millage Increase (LT Debt Free since 2007)
- Aaa and MIG1 – Highest Moody’s Investors Service Long Term and Short Term Credit Rating
- AAA and A-1 – Highest Standard & Poor’s Long Term and Short Term Credit Rating
- Local Revenue Property Value Digest Growth – 5.15%
- 24 Instructional Support Positions
- Staffing & Operational Cost for the Cobb Innovation & Technology Academy (CITA) – including 12 Positions and the Early Learning Center – including 10 Positions
- 13.00 Custodian Positions (Based on square footage)
- COVID Related Expenditures – \$15 Million
- Budgeted Fund Balance Usage – (\$31,256,123)
- Salary Step Increase for All Eligible Employees
- CARES Act Federal Stimulus One-Time Funding – \$15.7 Million

The preparation of the FY2021 Budget has required input from all levels of the District’s organization. The following information presents the highlights for all major fund groupings recorded as part of CCSD’s budget plan for FY2021.

The Cobb County School District has two types of employees: those who teach and those who serve those who teach. Our dedicated staff members have proven their commitment to the success of our students and schools, and now, in a way that we have never been able to before, I’m recommending a budget which prioritizes our staff in a historic way. To all the teachers who make Cobb home, this proposed budget is another reason why Cobb is the best place to teach, lead, and learn.

Regards,



Chris Ragsdale  
Superintendent

# General Fund Budget Development Highlights

## Summary and Comments Regarding the Development of the FY2021 Budget

The development of the FY2021 Budget is a planned, orderly process, which prioritizes budget requests using available resources. The budget process includes the estimation of revenues to fund the necessary operating expenditures of the CCSD. Decisions on the appropriation of funds are made after input is received from individuals from inside and outside the school system. All the technical aspects and tasks of budget development are assigned to responsible employees of the system to ensure that accounts, programs and services are reviewed, analyzed and comply with the CCSD's core values: Achievement, Integrity, Creative/Innovation, and Accountability.

The CCSD's careful implementation of significant budget reductions over the past years, along with prudent fiscal management, has left the District in a better financial position than many had anticipated. As a result, the district plans to use \$31,256,123 in revenue reserve to offset the shortfall in revenue.

Each CCSD functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2021 system-wide school district staffing estimates and requirements are also reviewed as part of the budget balancing process. Administration evaluates and prioritizes school district budget balancing ideas.

The Board tentatively approved the FY2021 Budget on July 16, 2020. The Board held one public hearing for the budget on July 16, 2020 and will hold another on August 20, 2020. Final adoption of the FY2021 Budget will occur on August 20, 2020. The FY2021 Adopted Budget is available on the Internet for public review at address: <https://www.cobbk12.org/page/22362/financial-planning-analysis>

# General Fund Budget Preparation

## Budget Process Summary and Assumptions

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

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

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

### **Budget Assumptions**

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

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

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

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

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



# General Fund Budget Preparation

## *FY2021 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 or until a final budget is approved. A detailed listing of all events can be referenced on the Budget Department website at: <https://www.cobbk12.org/page/22362/financial-planning-analysis>

The following chart summarizes the major steps included in the overall budget process:



# District Metrics – Fast Facts

With more than **18,000** employees,  
CCSD is the largest employer in Cobb County.

## 111 Schools

Elementary Schools – 66

Middle Schools - 25

High Schools - 17

Special Education Centers – 1

Early Learning Center– 1

Adult Education Center - 1

Enrollment:

**113,000+**

White 37.2%

Black 30.3%

Hispanic 22.4%

Asian 6.0%

Multi-Racial 3.9%

American Indian < 1%

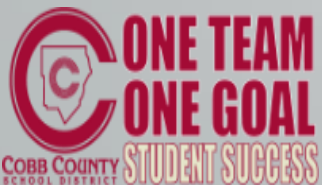
Pacific Islander < 1%

**2nd** largest school district  
in the state.

**23rd** largest school  
district in the nation.

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

The District has met the requirements established by the AdvancedED® Accreditation Commission and is accredited by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement – Valid through June 30, 2020.



COBB SCHOOLS FINANCE



# General Fund Metrics

## CCSD Operational and Financial Credit Ratings



<b>Aaa</b>	Long Term Rating	Moody's Investors Service
<b>MIG1</b>	Short Term Rating	Moody's Investors Service
<b>A-1</b>	Short Term Rating	Standard & Poor's Global Ratings

Note: Both ratings are the highest possible United States industry ratings. These ratings indicate that both district operations, as well as financial operations, are performing at an extremely high level.

## CCSD Millage Tax Rate

18.900 Mills	General Fund Millage
00.000 Mills	Debt Service Millage
18.900 Mills	Total Millage

Note: CCSD is long term debt free and has remained debt free since FY2007.



## Recent Budget Accomplishments

FY2015	2% Salary Restoration
FY2016	4% Salary Increase
FY2017	2.5% Salary Increase
FY2018	1.1% Salary Bonus
FY2019	2.6% Salary Increase 1.1% Salary Bonus (for Non-238 Day Employees) Decreased Work Year (for 238 Day Employees)
FY2020	Salary Increase Range 8.00% - 12.6% (depending upon step eligibility)

Note: All salary increases noted above are in addition to a full salary step for eligible employees in each fiscal year.

## FY2021 Expenditure Metrics

Salaries/Fringe Benefits	92.01% of the General Fund Budget
Instruction	72.30% of the General Fund Budget
General Administration	1.09% of the General Fund Budget

## FY2021 Revenue Breakout

53.26%	Local Property Tax Funding
46.12%	State of Georgia QBE (Quality Basic Education) Funding
0.63%	Federal Program Funding
100.00%	Total General Fund Revenue



# General Fund Metrics – Millage Rate

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Millage Type	FY2020	Change	FY2021
General Fund	18.90	0.00	18.90
Debt Service Fund	0.00	0.00	0.00
Total	18.90	0.00	18.90

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

# General Fund FY2021 Adopted Budget

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	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
FY2021 Adopted Budget	\$1,137,279,882	\$1,168,536,005	\$31,256,123

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*The \$31.26 million difference between revenues and expenditures will be addressed with unassigned fund balance reserve.*

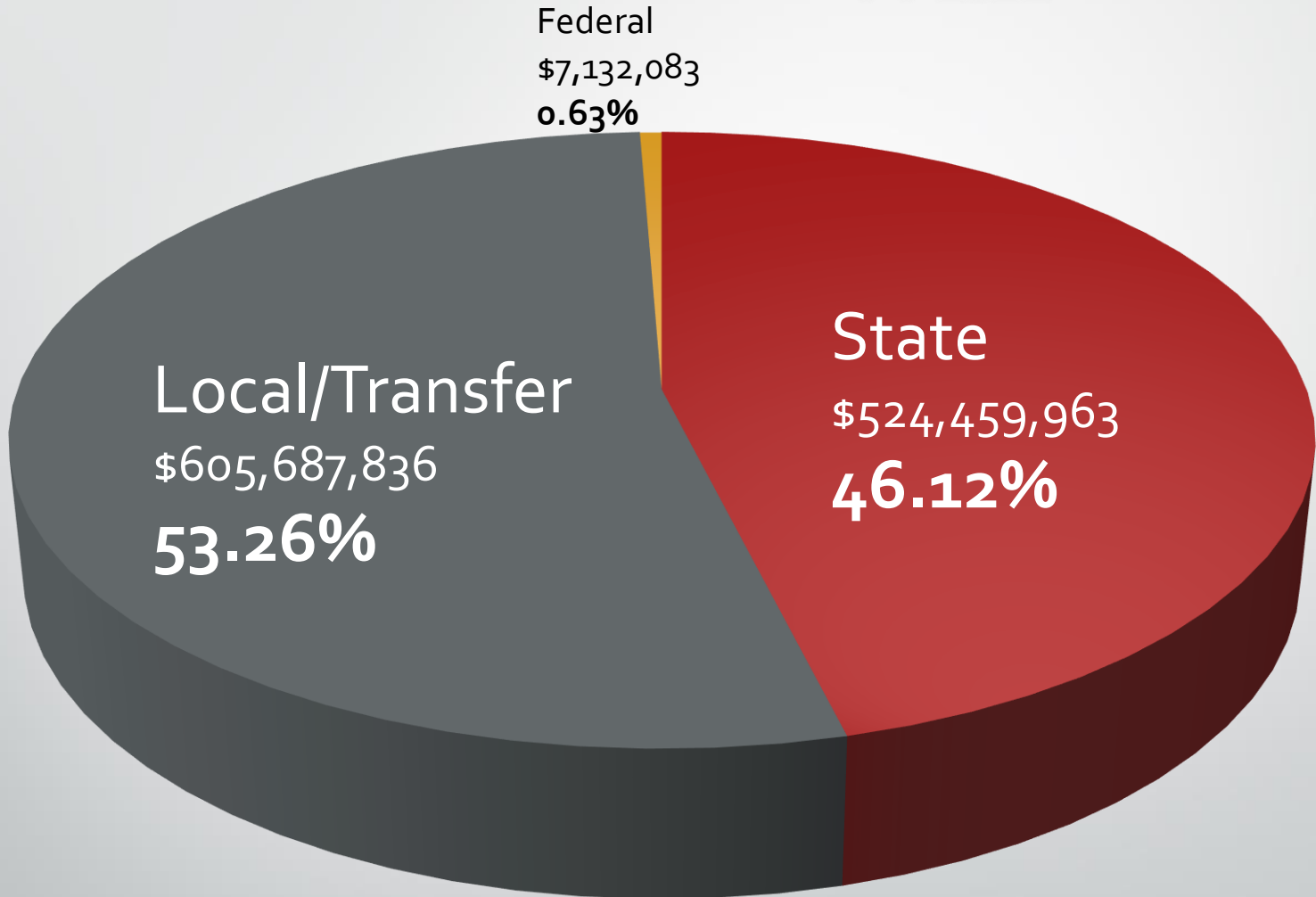
# General Fund Revenue

## Major General Fund FY2021 Revenue Categories

Revenue Type	FY2021 Budget	Comments
<b>Local Revenue</b>		
Property Tax Revenue	\$541,870,829	5.15% Digest Increase; 99% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$37,759,796	Property tax collected for registering and titling motor vehicles. Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$2,580,448	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$11,551,385	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$4,798,355	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,029,090	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$889,691	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$0	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$812,563	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$1,950,224	Reflects an analysis of declining interest rates applied to average monthly balances
Half Time Exhibition	\$0	Gate receipts from annual marching band exhibition have been moved to a donation account in FY2019
Local Revenue – Cell Tower	\$464,248	Budget based on cell tower agreements
Local Revenue – Other	\$1,677,968	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$137,358	Estimated revenue from sale of school district assets
Leased Property Revenue	\$43,000	Lease revenue on school district property
Sub-Total Local Revenue	\$605,564,955	
Transfer from Other Funds	\$122,881	Budget based on projected actual (Cost reimbursement from external entities using District facilities)
Total Local/Transfer Revenue	\$605,687,836	
<b>State Revenue</b>		
Miscellaneous State Grants	\$6,091,035	Revenue received from State Grants
State QBE Revenue	\$518,368,928	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts
Total State Revenue	\$524,459,963	
<b>Federal Revenue</b>		
Indirect Cost Revenue	\$4,517,147	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,072,281	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$985,295	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	\$557,360	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
Total Federal Revenue	\$7,132,083	
<b>Total Revenue</b>	<b>\$1,137,279,882</b>	

# General Fund Revenue

FY 2021



**\$1,137,279,882**

General Fund Budgeted Revenue Total (FY2021)

# General Fund – Local Revenue

Local Revenue contributes approximately 53.26% of the Cobb County School System's Revenue. The CCSD's portion of property tax collection is the major local revenue stream and is described as follows:

**Property Taxes** - Taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2021 Property Tax revenue is based on a current millage levy of 18.9 mills. The following are FY2019 Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$300,000 home:

## Metro Atlanta Property Tax Comparison

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Taxes on a \$300,000 Home
Atlanta (APS)	\$50,000	20.740	0.000	\$1,452
Cobb	\$10,000	18.900	0.000	\$2,079
Dekalb	\$12,500	23.080	0.000	\$2,481
Fulton	\$30,000	17.796	0.000	\$1,602
Gwinnett	\$4,000	19.700	1.900	\$2,506

*Based on FY2020 (2019 Digest) millage rates adopted by Metro Atlanta school districts.*

**School Tax Calculation** – The following example illustrates how FY2021 CCSD school taxes are calculated for a home valued at \$300,000:

\$300,000	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$120,000	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$110,000	Tax Base for Property Tax
X .0189	18.90 Millage Rate
\$2,079	General Fund School Taxes

# General Fund – State Revenue

The State of Georgia contributes approximately 46.12% of the Cobb County School System's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

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

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

**Program Weight** - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2021 Program Weights:

Programs	Weights	Per FTE Cost	Programs	Weights	Per FTE Cost
Kindergarten	1.6712	\$4,637.89	CTAE	1.1835	\$3,284.49
Kindergarten EIP	2.0659	\$5,733.25	Remedial	1.3568	\$3,765.39
Grades 1-3	1.2942	\$3,591.68	Alternative	1.4872	\$4,127.21
Grades 1-3 EIP	1.8166	\$5,041.41	Special Ed Cat I	2.4100	\$6,688.38
Grades 4-5	1.0388	\$2,882.85	Special Ed Cat II	2.8373	\$7,874.13
Grades 4-5 EIP	1.8110	\$5,025.93	Special Ed Cat III	3.6150	\$10,032.37
Grades 6-8	1.0314	\$2,862.35	Special Ed Cat IV	5.8644	\$16,275.05
Middle School	1.1376	\$3,157.02	Special Ed Cat V	2.4725	\$6,861.84
Grades 9-12	1.0000	\$2,775.21	Gifted	1.6783	\$4,657.67
			ESOL Program	2.5864	\$7,177.86



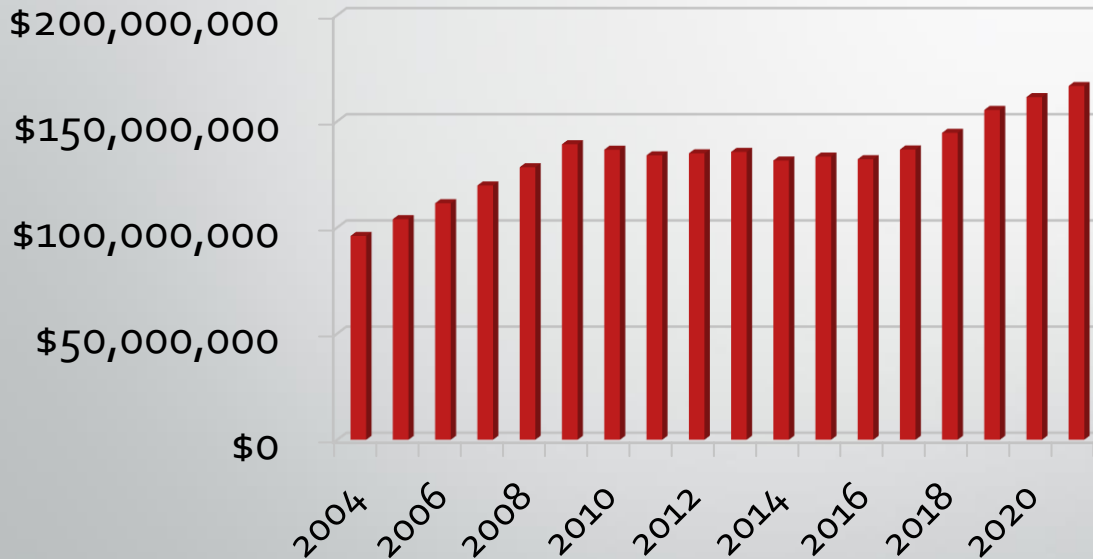
# General Fund – State Revenue

**Base Amount** - Standard cost per student amount established by the State of Georgia. The base amount for FY2021 is \$2,775.21 per student.

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

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

**CCSD QBE Mandated Local Five Mill Share**



Year	Local Share
2002	\$81,438,049
2003	\$88,827,699
2004	\$95,996,050
2005	\$130,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,629
2015	\$133,378,963
2016	\$132,140,110
2017	\$136,707,956
2018	\$144,570,519
2019	\$155,355,360
2020	\$161,428,591
2021	\$166,638,238

# General Fund – State Revenue

## State of Georgia QBE Revenue Summary

	FY2020	Change	FY2021
QBE Earnings	\$734,128,554	\$2,082,323	\$736,210,877
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$5,352,338	\$137,971	\$5,490,309
Nurses	\$2,364,329	(\$34,770)	\$2,329,559
Military Counselors	\$45,471	(\$771)	\$44,700
Five Mill Local Fair Share	(\$161,428,591)	(\$5,209,647)	(\$166,638,238)
Equalization	\$0	\$0	\$0
Move On When Ready	\$0	\$0	\$0
State Austerity Reductions	\$0	(\$59,068,279)	(\$59,068,279)
<b>Total QBE Funding</b>	<b>\$580,462,101</b>	<b>(\$62,093,173)</b>	<b>\$518,368,928</b>

# General Fund – Federal Revenue

The Cobb County School District receives a small portion of its revenue from the Federal Government. The following is a listing of the Federal Revenue types accounted for in the General Fund:

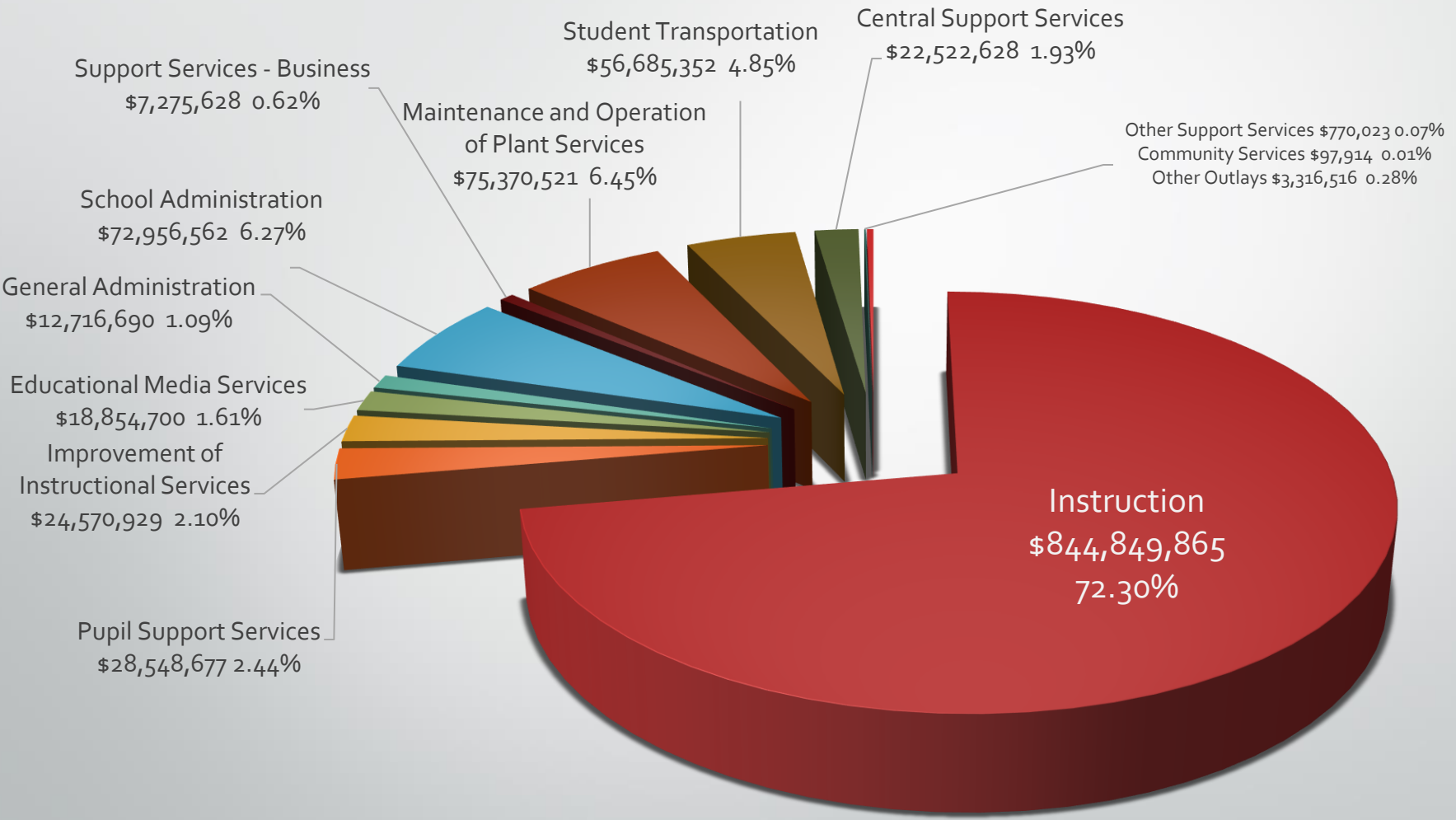
Revenue Source	Description	FY2021 Budgeted Funding
Indirect Cost	An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the GaDOE. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.	\$4,517,147
ROTC	Federal revenue for ROTC instructor salary reimbursement.	\$1,072,281
MedACE	The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services. The program was discontinued in FY2008, but started again in FY2012.	\$985,295
Medicaid	The Medicaid program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.	\$557,360
Total		\$7,132,083

# General Fund Expenditure Appropriations

## Major General Fund FY2021 Expenditure Appropriations

Expenditure Type	FY2021 Budget	Comments
FY2020 Original Budget	\$1,179,629,045	
FY2021 Expenditure Changes		
	\$14,679,719	FY2020 Board Approved General Fund Expenditure Budget Adjustments (includes \$2,100,000 additional school allotments to accommodate student growth; \$3,400,000 continuance of non-permanent employee pay during COVID-19 health crisis; \$9,179,719 expenditure encumbrances)
	\$(20,679,719)	Subtract FY2020 one-time expenditures: \$2,100,000 additional school allotments to accommodate student growth; \$3,400,000 continuance of non-permanent employee pay during COVID-19 health crisis; \$6,000,000 expenditure lapse adjustment; \$9,179,719 expenditure encumbrances.
	\$3,022,578	Additional Operating Costs (6 days for employees at new/replacement schools, custodial supplies, & double instructional supply allotments) for East Cobb Middle, Brumby Elementary, King Springs Elementary, Clay-Harmony Leland Elementary, Osborne High, Cobb Horizon High, CVA: \$1,205,802; Early Learning Center at Harmony Leland Operating Cost & Positions (10.00): \$841,248; and Cobb Innovation and Technology Academy Operating Cost & Positions (12.00): \$975,528.
	\$(1,000,000)	Salary step for eligible employees and decrease in employer portion of GA Teacher Retirement System (TRS) from 21.14% to 19.06%.
	\$3,031,000	24 additional Instructional Allotments and 13 Custodians for increased square footage.
	\$(9,432,369)	Miscellaneous Expenditure Adjustments For Cell Tower, Miscellaneous State Grants, etc.
	\$15,000,000	Expenditures related to operational and positional needs from COVID-19 (cleaning supplies, substitute costs, positions, etc.)
	\$(15,714,249)	Transfer of General Fund Expenditures to Federal CARES Act Fund
<b>Total Expenditures</b>	<b>\$1,168,536,005</b>	

# General Fund Expenditure Appropriations FY 2021



**\$1,168,536,005**

General Fund Budgeted Expenditure Total (FY2021)

# General Fund Expenditure Appropriations

## FY2021 Salary Explanation

FY2021 Adopted Budget:

Salaries	\$755,769,357	
Fringe Benefits	\$319,445,279	
	<hr/>	
Total Compensation/ Total Expenditures	\$1,075,214,636 \$1,168,536,005	= 92.01 %

*92.01% of the CCSD Budget is comprised of Salaries and Fringe Benefits*



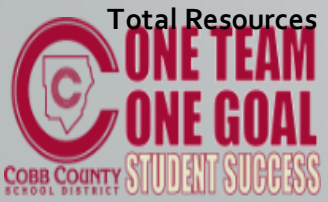
# General Fund Analysis of Function Groups

COBB COUNTY SCHOOL DISTRICT  
 FY2021 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET

**GENERAL FUND**

**Revenues:**

Local Revenue	\$605,564,955	Local Revenue sources include: Property Tax Digest; Property Tag Tax (Ad Valorem and TAVT); Delinquent Property Tax; Intangible Tax; Real Estate Transfer Tax; Alcoholic Beverage and Liquor by the Drink Tax; Interest on Delinquent Taxes and Income; Local Revenue from Cell Tower and Other; Sale of Assets and Leased Property.
State Revenue	\$524,459,963	State Revenue sources include: Miscellaneous State Grants and State of Georgia Quality Basic Education (QBE) funding.
Federal Revenue	\$7,132,083	Federal Revenue sources include: Indirect Cost revenue from grants and programs; ROTC instructor salary reimbursement and MedACE/Medicaid program reimbursements.
Transfer Revenue	\$122,881	Transfer Revenue sources include: Transfer from the Facility Use fund which manages the rental of school district facilities to various community groups.
<b>Total Revenue</b>	<b><u>\$1,137,279,882</u></b>	
Utilize Fund Balance	\$31,256,123	Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.
<b>Total Resources</b>	<b><u><u>\$1,168,536,005</u></u></b>	



# General Fund Analysis of Function Groups

**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET**

	<u>GENERAL FUND</u>	
<b><u>Appropriations:</u></b>		
Instruction	\$ 844,849,865	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.
Pupil Support Services	\$ 28,548,677	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.
Improvement of Instructional Services	\$ 24,570,929	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.
Educational Media Services	\$ 18,854,700	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

# General Fund Analysis of Function Groups

COBB COUNTY SCHOOL DISTRICT  
 FY2021 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET

GENERAL FUND

Appropriations:

General Administration	\$ 12,716,690	<p>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.</p>
School Administration	\$ 72,956,562	<p>Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.</p>
Support Services - Business	\$ 7,275,628	<p>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.</p>
Maintenance and Operation of Plant Services	\$ 75,370,521	<p>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.</p>
Student Transportation	\$ 56,685,352	<p>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.</p>

# General Fund Analysis of Function Groups

COBB COUNTY SCHOOL DISTRICT

FY2021 BOARD OF EDUCATION GENERAL FUND APPROVED BUDGET

		<u>GENERAL FUND</u>	
<b><u>Appropriations:</u></b>			
Central Support Services	\$	22,522,628	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.
Other Support Services	\$	770,023	All other support services not properly classified elsewhere.
Community Services	\$	97,914	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.
Other Outlays	\$	3,316,516	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control including transfers to other funds including: Public Safety           \$1,118,048 Adult High School     \$279,335 County Wide Building   \$700,000 Self-Insurance         \$325,817 Purchasing/Warehouse   \$893,316
<b>Total Appropriations</b>		<b><u>\$ 1,168,536,005</u></b>	

# Other Funds – Table of Contents

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- **Capital Projects Fund** **Page 32**
- **Internal Service Funds** **Page 34**

# Special Revenue Funds

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

Fund	Fund Name	Description
0402	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle and high school attendance areas.
0404	IDEA/ Special Education	Provides direct and related support services for handicapped children.
0406	CTAE	Provides career training and opportunities to students.
0414	Title II-A	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts.
0420	CARES Act	Provides grant education funding for elementary and secondary school emergency relief to help with response to COVID-19
0432	Homeless Grant	Provides education services to homeless children.
0460	Title III	Limited English Proficient
0462	Title IV	21 <sup>st</sup> Century – Baker ES, Big Shanty ES and Riverside ES
0478	USDA Fruit & Vegetable	Provides students with nutritious snacks during the school day.
0510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.
0532	GNETS	Provides students identified as severely emotionally disturbed with an appropriate education.
0549	Donations	Funds donated to the school system for specific purposes by individuals or organizations.
0550	Facility Use	Organizes the rental of school facilities during non-instructional hours.



# Special Revenue Funds

Fund	Fund Name	Description
0551	After School Program	Utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 P.M. There is no increase in the daily rate for this program for the FY2021 school year. The FY2021 rate is \$7.00 per day with a \$10.00 registration fee.
0552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.
0553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.
0554	Public Safety	Funded by a General Fund transfer and parking decals sold to students which pay for security guards who serve as traffic and safety officers at schools. For FY2021, parking decals are \$50 per semester.
0556	Adult High School	Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion.
0557	Art Career and Cultural Exploration	Provides local artist compensation for workshops held in the schools.
0560	Pre-Kindergarten (Lottery)	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.
0600	School Nutrition	Provides meals to students during the school day. Elementary, Middle, and High School breakfast and lunch prices will increase for the FY2021 school year. Student Breakfasts - \$1.75; Student Lunches - Elementary School \$2.50, Middle School \$2.75, High School \$2.75; Adult Breakfast \$2.00, Adult Lunch \$3.75; Guest Breakfast \$2.00, Guest Lunch \$4.00.

# Special Revenue Funds

**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET**

	<b>0402</b>	<b>0404</b>	<b>0406</b>	<b>0414</b>	<b>0420</b>
	<b>TITLE I</b>	<b>IDEA/ SPECIAL EDUCATION</b>	<b>CTAE</b>	<b>TITLE II-A</b>	<b>CARES ACT</b>
	<b><u>FUND</u></b>	<b><u>FUND</u></b>	<b><u>FUND</u></b>	<b><u>FUND</u></b>	<b><u>FUND</u></b>
<b><u>Revenues:</u></b>					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$19,758,047	\$21,146,704	\$733,551	\$2,347,881	\$16,038,221
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$19,758,047</b>	<b>\$21,146,704</b>	<b>\$733,551</b>	<b>\$2,347,881</b>	<b>\$16,038,221</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$19,758,047</b>	<b>\$21,146,704</b>	<b>\$733,551</b>	<b>\$2,347,881</b>	<b>\$16,038,221</b>
<b><u>Appropriations:</u></b>					
Instruction	\$7,579,693	\$9,777,532	\$690,151	\$0	\$16,038,221
Pupil Support Services	\$2,003,207	\$1,822,033	\$0	\$0	\$0
Improvement of Instructional Services	\$168,926	\$6,289,298	\$22,000	\$3,000	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,679,073	\$0	\$0	\$1,780,760	\$0
Federal Grant Administration	\$701,090	\$0	\$9,400	\$116,434	\$0
General Administration	\$516,709	\$1,263,855	\$12,000	\$64,802	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services - Business	\$0	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$109,349	\$1,993,986	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$382,885	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$19,758,047</b>	<b>\$21,146,704</b>	<b>\$733,551</b>	<b>\$2,347,881</b>	<b>\$16,038,221</b>



**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET**

**Special Revenue Funds**

	0432	0460	0462	0478	0510	0532
	HOMELESS	TITLE III-A	TITLE IV-A&B	USDA FRESH FRUIT&VEG	ADULT EDUCATION	GNETS
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
<b>Revenues:</b>						
Local Revenue	\$0	\$0	\$0	\$0	\$0	\$114,000
State Revenue	\$0	\$0	\$0	\$0	\$487,084	\$4,834,309
Federal Revenue	\$81,271	\$1,366,148	\$2,332,344	\$150,293	\$711,000	\$415,000
Transfer Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$81,271</b>	<b>\$1,366,148</b>	<b>\$2,332,344</b>	<b>\$150,293</b>	<b>\$1,198,084</b>	<b>\$5,363,309</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$81,271</b>	<b>\$1,366,148</b>	<b>\$2,332,344</b>	<b>\$150,293</b>	<b>\$1,198,084</b>	<b>\$5,363,309</b>
<b>Appropriations:</b>						
Instruction	\$1,521	\$274,255	\$745,980	\$0	\$683,431	\$4,030,900
Pupil Support Services	\$9,240	\$313,360	\$747,908	\$0	\$0	\$796,469
Improvement of Instructional Services	\$0	\$560,074	\$224,592	\$0	\$0	\$297,952
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$193,012	\$355,703	\$0	\$0	\$0
Federal Grant Administration	\$39,827	\$25,447	\$77,822	\$0	\$0	\$0
General Administration	\$2,183	\$0	\$71,395	\$0	\$0	\$52,745
School Administration	\$0	\$0	\$25,828	\$0	\$0	\$167,972
Support Services - Business	\$0	\$0	\$29,859	\$0	\$0	\$0
Maintenance and Operation of Plant Services	\$0	\$0	\$3,627	\$0	\$30,137	\$1,271
Student Transportation	\$28,500	\$0	\$33,440	\$0	\$0	\$16,000
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$16,190	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$150,293	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$484,516	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$81,271</b>	<b>\$1,366,148</b>	<b>\$2,332,344</b>	<b>\$150,293</b>	<b>\$1,198,084</b>	<b>\$5,363,309</b>

**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET**

**Special Revenue Funds**

	0549	0550	0551	0552	0553
	DONATIONS	FACILITY USE	AFTER SCHOOL PROGRAM	PERFORM. ARTS	TUITION SCHOOL
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
<b>Revenues:</b>					
Local Revenue	\$0	\$823,809	\$9,994,793	\$420,177	\$1,399,702
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$823,809</b>	<b>\$9,994,793</b>	<b>\$420,177</b>	<b>\$1,399,702</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$0</b>	<b>\$823,809</b>	<b>\$9,994,793</b>	<b>\$420,177</b>	<b>\$1,399,702</b>
<b>Appropriations:</b>					
Instruction	\$0	\$0	\$1,359,148	\$420,177	\$1,222,389
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$144,874
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
Support Services - Business	\$0	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Services	\$0	\$99,930	\$0	\$0	\$1,446
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$600,998	\$8,635,645	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$122,881	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$0</b>	<b>\$823,809</b>	<b>\$9,994,793</b>	<b>\$420,177</b>	<b>\$1,399,702</b>



**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION SPECIAL REVENUE APPROVED BUDGET**

	0554	0556	0557	0560	580	0600	SPECIAL
	PUBLIC SAFETY	ADULT HIGH SCHOOL	ART CAREER & CULTURAL	PRE-K LOTTERY	MISC. GRANT	SCHOOL NUTRITION SRV FUND	REVENUE FUNDS TOTALS
	FUND	FUND	FUND	FUND	FUND	FUND	FUNDS TOTALS
<b>Revenues:</b>							
Local Revenue	\$706,842	\$21,135	\$2,600	\$0	\$76,976	\$22,226,640	\$35,786,674
State Revenue	\$0	\$0	\$0	\$101,182	\$82,439	\$1,350,000	\$6,855,014
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$36,003,940	\$101,084,400
Transfer Revenue	\$1,118,048	\$279,335	\$0	\$0	\$0	\$0	\$1,397,383
<b>Total Revenue</b>	<b>\$1,824,890</b>	<b>\$300,470</b>	<b>\$2,600</b>	<b>\$101,182</b>	<b>\$159,415</b>	<b>\$59,580,580</b>	<b>\$145,123,471</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0	\$1,020,143	\$1,020,143
<b>Total Resources</b>	<b>\$1,824,890</b>	<b>\$300,470</b>	<b>\$2,600</b>	<b>\$101,182</b>	<b>\$159,415</b>	<b>\$60,600,723</b>	<b>\$146,143,614</b>
<b>Appropriations:</b>							
Instruction	\$0	\$71,754	\$2,600	\$101,182	\$60,000	\$0	\$43,058,934
Pupil Support Services	\$0	\$0	\$0	\$0	\$82,439	\$0	\$5,774,656
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$7,710,716
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$11,008,548
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$970,020
General Administration	\$0	\$0	\$0	\$0	\$16,976	\$0	\$2,000,665
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$217,045
Support Services - Business	\$0	\$0	\$0	\$0	\$0	\$0	\$29,859
Maintenance and Operation of Plant Services	\$1,824,890	\$0	\$0	\$0	\$0	\$0	\$1,961,301
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,181,275
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$382,885
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$16,190
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$60,600,723	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$228,716	\$0	\$0	\$0	\$0	\$9,949,875
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0	\$0	\$122,881
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$1,824,890</b>	<b>\$300,470</b>	<b>\$2,600</b>	<b>\$101,182</b>	<b>\$159,415</b>	<b>\$60,600,723</b>	<b>\$146,143,614</b>

Special Revenue Funds

# Debt Service Fund

A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agent fees. The Cobb County School District has an extremely conservative approach to the topic of long term debt. **CCSD has had no long term debt since FY2007.**

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Digest Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund	19.00	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	.90						No Long Term Debt							
Total School District Millage Rate	19.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
FY2007	\$46,571,000	\$855,178,000	5.45%
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,320,000	0.00%
FY2014	\$0	\$833,968,000	0.00%
FY2015	\$0	\$894,795,000	0.00%
FY2016	\$0	\$964,493,000	0.00%
FY2017	\$0	\$995,115,000	0.00%
FY2018	\$0	\$1,025,939,000	0.00%
FY2019	\$0	\$1,074,784,000	0.00%

No  
Long  
Term  
Debt



**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION DEBT SERVICE  
APPROVED BUDGET**

**DEBT  
SERVICE**

**Revenues:**

Local Revenue	\$0
State Revenue	\$0
Federal Revenue	\$0
Transfer Revenue	\$0

<b>Total Revenue</b>	<b>\$0</b>
Utilize Fund Balance	\$0
<b>Total Resources</b>	<b>\$0</b>

**Appropriations:**

Instruction	\$0
Pupil Support Services	\$0
Improvement of Instructional Services	\$0
Educational Media Services	\$0
Instructional Staff Training	\$0
Federal Grant Administration	\$0
General Administration	\$0
School Administration	\$0
Support Services - Business	\$0
Maintenance and Operation of Plant Services	\$0
Student Transportation	\$0
Central Support Services	\$0
Other Support Services	\$0
School Nutrition	\$0
Enterprise Operations	\$0
Community Services	\$0
Capital Outlay	\$0
Other Outlays	\$0
Debt Service	\$0

<b>Total Appropriations</b>	<b>\$0</b>
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**Debt Service Fund**

**LONG TERM DEBT MANAGEMENT**



# Capital Projects – District Building Fund

A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds).

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Fund	Fund Name	Description
0353	District Building Fund	The District Building Fund is a capital outlay fund. Revenues include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants from the State Department of Community Affairs for construction-type projects. Expenditures in the District Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.

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# Capital Projects – District Building Fund

**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION CAPITAL PROJECTS APPROVED  
BUDGET**

**0353**

**DISTRICT BUILDING**

**FUND**

**Revenues:**

Local Revenue	\$4,800
State Revenue	\$225,000
Federal Revenue	\$0
Transfer Revenue	\$700,000

<b>Total Revenue</b>	<b>\$929,800</b>
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Utilize Fund Balance	\$48,924
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<b>Total Resources</b>	<b>\$978,724</b>
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**Appropriations:**

Instruction	\$0
Pupil Support Services	\$0
Improvement of Instructional Services	\$0
Educational Media Services	\$0
Instructional Staff Training	\$0
Federal Grant Administration	\$0
General Administration	\$0
School Administration	\$0
Support Services - Business	\$0
Maintenance and Operation of Plant Services	\$0
Student Transportation	\$0
Central Support Services	\$0
Other Support Services	\$0
School Nutrition	\$0
Enterprise Operations	\$0
Community Services	\$0
Capital Outlay	\$4,800,000
Other Outlays	\$0
Debt Service	\$0

<b>Total Appropriations</b>	<b>\$4,800,000</b>
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**COBB SCHOOLS FINANCE**



# 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.

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Fund	Fund Name	Description
0691	Unemployment	Accounts for the cost of compensations for unemployment for previous employees.
0692	Self Insurance	Cobb County School District has elected to self-insure in certain areas of liability.
0693	Food and Nutrition Services Catered Food Service	Self-Supporting catering services performed by FNS staff for schools and school-related organizations.
0696	Purchasing/Warehouse	Established to account for the system-wide Purchasing and Warehouse functions of the Cobb County School District.
0697	Flexible Benefits	Provides for tax-free medical and child care payments.

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**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION INTERNAL SERVICE FUND APPROVED BUDGET**

**Internal Service Funds**

	0691	0692	0693	0696	0697	INTERNAL SERVICE FUNDS
	UNEMPLOYMENT	SELF INSURANCE	SNS CATERED FOOD SERVICE	PURCHASING/ WAREHOUSE	FLEXIBLE BENEFITS	
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>TOTALS</u>
<b>Revenues:</b>						
Local Revenue	\$300,000	\$6,115,995	\$24,000	\$650,722	\$100,583	\$7,191,300
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$372,817	\$0	\$893,316	\$0	\$1,266,133
<b>Total Revenue</b>	<b>\$300,000</b>	<b>\$6,488,812</b>	<b>\$24,000</b>	<b>\$1,544,038</b>	<b>\$100,583</b>	<b>\$8,457,433</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$300,000</b>	<b>\$6,488,812</b>	<b>\$24,000</b>	<b>\$1,544,038</b>	<b>\$100,583</b>	<b>\$8,457,433</b>
<b>Appropriations:</b>						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Business	\$300,000	\$6,488,812	\$0	\$1,544,038	\$100,583	\$8,433,433
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$24,000	\$0	\$0	\$24,000
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$300,000</b>	<b>\$6,488,812</b>	<b>\$24,000</b>	<b>\$1,544,038</b>	<b>\$100,583</b>	<b>\$8,457,433</b>

**COBB COUNTY SCHOOL DISTRICT  
FY2021 BOARD OF EDUCATION APPROVED BUDGET**

**All Funds Summary**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
<b>Revenues:</b>						
Local Revenue	\$605,564,955	\$35,786,674	\$0	\$4,800	\$7,191,300	\$648,547,729
State Revenue	\$524,459,963	\$6,855,014	\$0	\$225,000	\$0	\$531,539,977
Federal Revenue	\$7,132,083	\$101,084,400	\$0	\$0	\$0	\$108,216,483
Transfer Revenue	\$122,881	\$1,397,383	\$0	\$700,000	\$1,266,133	\$3,486,397
<b>Total Revenue</b>	<b><u>\$1,137,279,882</u></b>	<b><u>\$145,123,471</u></b>	<b><u>\$0</u></b>	<b><u>\$929,800</u></b>	<b><u>\$8,457,433</u></b>	<b><u>\$1,291,790,586</u></b>
Utilize Fund Balance	\$31,256,123	\$1,020,143	\$0	\$48,924	\$0	\$32,322,190
<b>Total Resources</b>	<b><u>\$1,168,536,005</u></b>	<b><u>\$146,143,614</u></b>	<b><u>\$0</u></b>	<b><u>\$978,724</u></b>	<b><u>\$8,457,433</u></b>	<b><u>\$1,324,112,776</u></b>
<b>Appropriations:</b>						
Instruction	\$844,849,865	\$43,058,934	\$0	\$0	\$0	\$887,908,799
Pupil Support Services	\$28,548,677	\$5,774,656	\$0	\$0	\$0	\$34,323,333
Improvement of Instructional Services	\$24,570,929	\$7,710,716	\$0	\$0	\$0	\$32,281,645
Educational Media Services	\$18,854,700	\$7,748	\$0	\$0	\$0	\$18,862,448
Instructional Staff Training	\$0	\$11,008,548	\$0	\$0	\$0	\$11,008,548
Federal Grant Administration	\$0	\$970,020	\$0	\$0	\$0	\$970,020
General Administration	\$12,716,690	\$2,000,665	\$0	\$0	\$0	\$14,717,355
School Administration	\$72,956,562	\$217,045	\$0	\$0	\$0	\$73,173,607
Support Services - Business	\$7,275,628	\$29,859	\$0	\$0	\$8,433,433	\$15,738,920
Maintenance and Operation of Plant Services	\$75,370,521	\$1,961,301	\$0	\$0	\$0	\$77,331,822
Student Transportation	\$56,685,352	\$2,181,275	\$0	\$0	\$0	\$58,866,627
Central Support Services	\$22,522,628	\$382,885	\$0	\$0	\$0	\$22,905,513
Other Support Services	\$770,023	\$16,190	\$0	\$0	\$0	\$783,213
School Nutrition	\$0	\$60,751,016	\$0	\$0	\$0	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services	\$97,914	\$9,949,875	\$0	\$0	\$0	\$10,047,789
Capital Outlay	\$0	\$0	\$0	\$4,800,000	\$0	\$4,800,000
Other Outlays	\$3,316,516	\$122,881	\$0	\$0	\$0	\$3,439,397
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b><u>\$1,168,536,005</u></b>	<b><u>\$146,143,614</u></b>	<b><u>\$0</u></b>	<b><u>\$4,800,000</u></b>	<b><u>\$8,457,433</u></b>	<b><u>\$1,327,934,052</u></b>



# CCSD Personnel

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

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



# CCSD Personnel – General Fund

Instructional School Positions	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Kindergarten Teachers	373.00	358.00	355.00	348.00	360.00
Kindergarten EIP	121.50	106.50	132.50	129.00	135.00
Grades 1-3	1,076.00	1,044.00	1,027.00	1,016.00	1,022.50
Grades 1-3 EIP	295.00	262.50	277.00	286.50	295.00
Grades 4-5	588.00	588.00	589.00	581.00	581.00
Grades 4-5 EIP	174.00	178.00	185.00	186.00	194.50
Elementary Specialists	228.00	231.50	229.50	229.00	228.00
Grades 6-8	822.00	823.00	835.00	850.00	864.50
Grades 9-12/Alternative	1,065.00	1,081.50	1,083.50	1,074.50	1,070.00
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	122.50	122.00	117.50	115.00	121.50
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.50	31.50	32.50	31.50	31.50
In School Suspension Teachers	41.00	0.00	0.00	0.00	0.00
Discretionary Staff - Certified	115.11	101.11	59.11	163.11	31.11
Tech Instructional Specialist TTIS	0.00	0.00	20.00	20.00	20.00
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
ESOL	186.00	191.00	191.50	190.00	209.50
Gifted	493.00	517.00	541.00	547.00	563.50
Remedial	193.50	214.00	223.50	240.00	250.50
In School Suspension Parapros	0.00	41.00	41.00	41.00	41.00
PBIS Positive Behavior Intervention	0.00	1.00	1.00	0.00	0.00
Special Education Teachers	1,197.00	1,254.00	1,255.00	1,255.00	1,300.00
Preschool Special Education Teachers	79.50	79.50	79.50	79.50	79.50
Special Education Parapros	452.00	452.00	452.00	452.00	452.00
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00

# CCSD Personnel – General Fund

	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Instructional School Positions					
Kindergarten Paraprofessionals	373.00	358.00	355.00	348.00	360.00
Other Instructional Paraprofessionals	234.10	232.60	230.60	228.10	228.10
Online Virtual Learning Parapros	16.00	16.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	125.00
Contingency Staff - Classified	3.00	3.00	1.50	1.50	1.50
Total Instructional School Positions	8,599.71	8,606.71	8,650.21	8,747.71	8,775.21
Other School Support Positions					
Principals	109.00	109.00	109.00	109.00	108.00
Assistant Principals	211.00	227.00	229.00	228.00	229.00
Parent Facilitator	0.00	0.00	1.00	0.00	0.00
Coordinator	0.00	0.00	1.00	2.00	2.00
Counselors (Elementary, Middle, High)	255.00	256.50	257.50	258.50	259.00
Middle School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
High School Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	110.00	110.00	109.00	109.00	110.00
Local School Bookkeeper	110.00	110.50	111.50	111.00	111.00
Local School Clerical	272.50	272.00	274.00	270.50	272.50
Interpreters - ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	7.00	7.00	7.00	7.00	7.00
Diagnosticians/Audiologists	7.30	7.30	7.30	7.30	7.30
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologists (SLP)	191.00	191.00	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Education Nurses	11.50	11.50	12.38	12.50	12.50
Special Ed School Based Leadership	85.00	85.00	85.00	85.00	85.00
School Nurses & Consulting Nurses	103.68	103.68	102.80	116.00	117.00
Hospital/Homebound	2.00	2.00	2.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00

# CCSD Personnel – General Fund

	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Other School Support Positions					
Technology Specialists-Technology Dept.	71.00	71.00	71.00	71.00	71.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	32.00	32.00	33.00	33.00	33.00
Campus Officers	44.00	45.00	47.00	49.00	49.00
Custodians	576.85	583.35	591.35	598.85	615.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	854.00	854.00	849.00	849.00	859.00
Maintenance	138.00	138.00	139.00	139.00	139.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,376.78	3,401.78	3,415.78	3,435.60	3,467.10
Total Local School Positions	11,976.49	12,008.49	12,065.99	12,183.31	12,242.31
Central Office Support Positions					
Division 1 - Superintendent	28.50	31.00	19.00	16.00	16.00
Division 2 - Operations – Operation Support	49.25	48.25	53.25	53.25	53.25
Division 2 - Operations - Human Resources	45.10	45.10	45.10	45.50	45.50
Division 3 - Technology	61.00	61.00	60.50	59.50	59.50
Division 3 - Accountability & Research	28.45	27.30	35.30	36.50	36.50
Division 4 - Academics -Teaching & Learning	58.48	60.48	66.78	66.78	66.78
Division 4 - Academics-Special Student Services	17.00	18.00	19.00	24.00	24.00
Division 5 - Leadership	17.00	18.00	18.00	17.00	17.00
Division 6 - Financial Services	51.70	52.70	54.70	54.65	54.65
Total Central Office Support Positions	356.48	361.83	371.83	373.18	373.18
GRAND TOTAL General Fund Positions	12,332.97	12,370.32	12,437.82	12,556.49	12,615.49

# CCSD Personnel – Other Funds

Other Funds Positions	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Title I	198.77	194.35	194.35	179.60	179.60
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	310.90	310.90	310.90	333.40	333.40
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II -A	12.50	10.98	10.98	10.99	10.99
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	18.45	7.20	7.20	7.50	7.50
Title IV	1.00	1.00	1.00	2.50	2.50
Adult Education	8.00	7.00	7.00	7.00	7.00
Emotional-Educational Centers	50.70	56.35	56.35	46.25	46.25
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	4.10	4.10	4.10	4.10	4.10
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	2.60	2.60	2.60	2.60	2.60
Miscellaneous Grants	0.00	1.38	1.38	1.00	1.00
School Nutrition	1,218.00	1,218.00	1,218.00	1,216.00	1,216.00
Self-Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	15.90	15.90	15.90	15.90	15.90
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
<b>GRAND TOTAL Other Funds Positions</b>	<b>1,870.92</b>	<b>1,859.76</b>	<b>1,859.76</b>	<b>1,856.84</b>	<b>1,856.84</b>