

Cobb County School District

COBB SCHOOLS FINANCE

CSF

FY2022 Budget

Financial Overview

TABLE OF CONTENTS

REVENUE

Property Tax - Digest	A
Property Tax - Tag (Ad Valorem and TAVT)	B
Delinquent Property Tax.....	C
Intangible Tax	D
Real Estate Transfer Tax.....	E
Alcoholic Beverage Tax	F
Liquor by the Drink Tax.....	G
Tuition.....	H
Interest on Delinquent Taxes.....	I
Interest Income.....	J
Half Time Exhibition	K
Local Revenue – Cell Tower	L
Local Revenue – Other	M
Reimbursement for Damages	N
Sale of Assets	O
Leased Property	P
Transfer from Other Funds	Q
Miscellaneous State Grants	R
State of Georgia QBE	S
Indirect Cost.....	T
Federal Reimbursement -ROTC	U
Federal Reimbursement - MedACE.....	V
Federal Reimbursement -Medicaid	W
Flood Control	X
E-Rate	Y

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: A-Property Taxes

FY2022 Proposed Budget: \$564,026,799

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$444,795,080		
FY2019 Actual	\$485,825,077	\$41,029,997	9.22%
FY2020 Actual	\$515,945,230	\$30,120,153	6.20%

FY2021 Original Budget	\$541,870,829
FY2021 Revised Budget	\$541,870,829

Revenue Description: Taxes levied on real and personal property, based on values assessed as of January 1 each year. 1. Real property consists of real estate and any permanently affixed improvements such as buildings. 2. Personal property consists of a) furniture, fixtures, machinery, equipment, inventory, or any other personal property used in business and b) aircraft and boats/motors owned by any individual or corporation.

Calculations:

FY2020 Property Value Digest	\$29,494,525,699
X .0554 Increase in Total Digest <i>CCSD is estimating a 5.54% Increase in Total Digest</i>	<u>\$1,633,996,724</u>
Subtotal	\$31,128,522,423
x .0189 Mills (CCSD 18.90 Millage Rate)	\$588,329,074
x .98 (98% Collection Rate)	\$573,612,485
x .984 (1.6% Cobb County Collection Fee)	\$564,434,685
- Acworth TAD	<u>(\$407,886)</u>
Total Projected Revenue	\$564,026,799

Cobb County Board of Tax Assessors

2021 Tax Digest Projection

(County wide ONLY)

March 29, 2021

Stephen D. White
Director/Chief Appraiser

---2020 County-wide TAX DIGEST PRELIMINARY PROJECTION---	
Commercial	
2020 Digest as Submitted	\$ 10,538,050,829
Adjustments	\$ (271,162,832)
Projected Adjustments	\$ (78,000,000)
2020 Adjusted Digest	\$ 10,188,887,997
Projected Growth	\$ 250,000,000
Projected Revaluation	\$ 750,000,000
Total Growth & Reval	\$ 1,000,000,000
Projected 2021 Digest	\$ 11,188,887,997
Difference	6.18%
Residential	
2020 Digest as Submitted	\$ 27,152,313,736
Adjustments	\$ (26,435,962)
Projected Adjustments	\$ (500,000)
2020 Adjusted Digest	\$ 27,125,377,774
Projected Growth	\$ 275,000,000
Projected Revaluation	\$ 1,350,000,000
Total Growth & Reval	\$ 1,625,000,000
Projected 2021 Digest	\$ 28,750,377,774
Difference	5.89%
Personal	
2020 Digest as Submitted	\$ 3,410,394,641
Adjustments	\$ (160,996)
Projected Adjustments	\$ 1,500,000
2020 Adjusted Digest	\$ 3,411,733,645
Projected Growth	\$ 25,000,000
Projected Revaluation	\$ -
Total Growth & Reval	\$ 25,000,000
Projected 2021 Digest	\$ 3,436,733,645
Difference	0.77%
TOTAL DIGEST	
2020 Digest Total	\$ 41,100,759,206
Projected 2021 Digest	\$ 43,375,999,416
Increase/Decrease	5.54%
Projections do not include impact from exemptions such as Homestead or Freeport.	

The 2020 Tax Digest figures presented are estimates based upon work performed up to this date.

This projection does not include estimates for motor vehicles, mobile homes, public utilities etc.

Each year, the tax digest is reduced to some degree due to the appeals process. .

The values being presented are assessed values. The assessed value is 40% of Fair Market Value.

Appraisal Staff is still reviewing data from sales, permits, personal property returns, etc., that may significantly affect the final 2021 tax digest!

Tax Digest - 2021

Very large number of residential properties are being revalued.

Similar average change per residential parcel as last year.

All properties are valued as to the condition on January 1.

Assessment Notice mailing dates:

Commercial - Apr 23 Residential - May 13

Commercial properties such as entertainment venues and

Value Change Data Estimates -

Commercial - 3,500 Notices increasing values, 300 decreasing values

Residential - 145,000 Notices increasing values

We need help from the county, cities, and schools to insure that all advertisements and public hearings are conducted in accordance with state law and that all required documents are **provided by the normal deadline.**

Thomas W. Allegood, Mayor

Board of Aldermen:

Tim Houston

Albert L. Price

Gene Pugliese

Tim Richardson

Brett North



Brian M. Bulthuis, City Manager
Douglas R. Haynie, City Attorney
Regina R. Russell, City Clerk

4415 Center Street
Acworth, Georgia 30101
(770) 974-3112
Fax (770) 917-0590
www.acworth.org

October 29, 2020

Mr. Brad Johnson
Chief Financial Officer
Cobb County School District
514 Glover Street
Marietta, Georgia 30060

Reference: Acworth Tax Allocation District – 2020 Digest Increment Due

Dear Mr. Johnson

The City has received the 2020 digest assessment information on the Acworth TAD parcels from Cobb County. The 2020 school district increment due to the Acworth TAD is \$407,886. The attachment details the information for each levying authority.

Please remit the amount due prior to November 20, 2020.

Kind Regards,

A handwritten signature in black ink that reads 'Lindy Tisdel'.

Lindy Tisdel, CPA
City Treasurer

Acworth TAD
 Calculation based on Data Downloaded as of 10-6-2020
 Payment due Highlighted in Green

General Fund-Cobb County

	AMST	Change from Base Year	Multiplier	Total Tax General Fund	Increment Due	Amount Paid	Adjustments	Digest 2020 Payment	Digest 2020 Payment with Prior Year Adjustments
Digest 2003	1,017,348.00								
Digest 2004	3,279,058.00	2,261,710.00	68.9743823000%	\$ 22,433	\$ 15,473	\$ 15,473	\$ -	\$ -	\$ -
Digest 2005	4,362,522.00	3,345,174.00	76.6798196000%	\$ 29,883	\$ 22,914	\$ 22,914	\$ -	\$ -	\$ -
Digest 2006	9,364,477.00	8,347,129.00	89.1360938000%	\$ 63,866	\$ 56,927	\$ 56,927	\$ -	\$ -	\$ -
Digest 2007	27,313,032.00	26,295,684.00	96.2752286000%	\$ 186,275	\$ 179,337	\$ 179,237	\$ 99.62	\$ -	\$ 100
Digest 2008	28,901,593.00	27,884,245.00	96.4799587000%	\$ 197,109	\$ 190,171	\$ 191,806	\$ (1,635.13)	\$ -	\$ (1,635)
Digest 2009	27,344,251.00	26,326,903.00	96.2794812000%	\$ 186,488	\$ 179,549	\$ 179,473	\$ 75.99	\$ -	\$ 76
Digest 2010	24,765,775.00	23,748,427.00	95.8921213000%	\$ 168,903	\$ 161,964	\$ 160,743	\$ 1,221.31	\$ -	\$ 1,221
Digest 2011	22,549,311.00	21,531,963.00	95.4883411000%	\$ 174,081	\$ 166,227	\$ 166,107	\$ 119.37	\$ -	\$ 119
Digest 2012	22,922,837.00	21,905,489.00	95.5618582000%	\$ 176,964	\$ 169,110	\$ 165,933	\$ 3,177.39	\$ -	\$ 3,178
Digest 2013	21,308,102.00	20,290,754.00	95.2255344000%	\$ 160,237	\$ 152,586	\$ 155,274	\$ (2,687.54)	\$ -	\$ (2,688)
Digest 2014	21,236,082.00	20,218,734.00	95.2093423000%	\$ 155,448	\$ 148,001	\$ 147,853	\$ 148.13	\$ -	\$ 148
Digest 2015	21,584,913.00	20,567,565.00	95.2867635000%	\$ 153,685	\$ 146,441	\$ 148,906	\$ (2,464.93)	\$ -	\$ (2,465)
Digest 2016	21,740,004.00	20,722,656.00	95.3203872000%	\$ 144,788	\$ 138,013	\$ 137,879	\$ 133.86	\$ -	\$ 134
Digest 2017	22,009,138.00	20,991,790.00	95.3776109000%	\$ 148,782	\$ 141,905	\$ 141,989	\$ (84.49)	\$ -	\$ (84)
Digest 2018	22,521,150.00	21,503,802.00	95.4826996000%	\$ 190,529	\$ 181,922	\$ 182,045	\$ (122.80)	\$ -	\$ (123)
Digest 2019	22,702,254.00	21,684,906.00	95.5187357000%	\$ 192,061	\$ 183,454	\$ 183,572	\$ (117.66)	\$ -	\$ (118)
Digest 2020	22,439,799.00	21,422,451.00	95.4663230000%	\$ 189,841	\$ 181,234	\$ -	\$ -	\$ 181,234	\$ 181,234
				\$ 2,541,372	\$ 2,415,229	\$ 2,236,132	\$ (2,136.68)	\$ 181,234	\$ 179,097

Fire District Fund-Cobb County

	AMST	Change from Base Year	Multiplier	Total Tax Fire Fund	Increment Due	Amount Paid	Adjustments	Digest 2020 Payment	Digest 2020 Payment with Prior Year Adjustments
Digest 2003	1,017,348.00								
Digest 2004	3,279,058.00	2,261,710.00	68.9743823000%	\$ 8,679	\$ 5,986	\$ 5,986	\$ -	\$ -	\$ -
Digest 2005	4,362,522.00	3,345,174.00	76.6798196000%	\$ 11,561	\$ 8,865	\$ 8,865	\$ -	\$ -	\$ -
Digest 2006	9,364,477.00	8,347,129.00	89.1360938000%	\$ 23,973	\$ 21,369	\$ 21,369	\$ -	\$ -	\$ -
Digest 2007	27,313,032.00	26,295,684.00	96.2752286000%	\$ 69,921	\$ 67,317	\$ 67,280	\$ 37.39	\$ -	\$ 37
Digest 2008	28,901,593.00	27,884,245.00	96.4799587000%	\$ 73,988	\$ 71,384	\$ 71,997	\$ (613.77)	\$ -	\$ (614)
Digest 2009	27,344,251.00	26,326,903.00	96.2794812000%	\$ 70,001	\$ 67,397	\$ 67,368	\$ 28.54	\$ -	\$ 29
Digest 2010	24,765,775.00	23,748,427.00	95.8921213000%	\$ 63,400	\$ 60,796	\$ 59,962	\$ 833.79	\$ -	\$ 834
Digest 2011	22,549,311.00	21,531,963.00	95.4883411000%	\$ 69,001	\$ 65,888	\$ 65,840	\$ 47.33	\$ -	\$ 47
Digest 2012	22,922,837.00	21,905,489.00	95.5618582000%	\$ 70,144	\$ 67,031	\$ 66,168	\$ 863.07	\$ -	\$ 863
Digest 2013	21,308,102.00	20,290,754.00	95.2255344000%	\$ 65,203	\$ 62,090	\$ 63,183	\$ (1,093.27)	\$ -	\$ (1,093)
Digest 2014	21,236,082.00	20,218,734.00	95.2093423000%	\$ 64,982	\$ 61,869	\$ 61,808	\$ 61.32	\$ -	\$ 61
Digest 2015	21,584,913.00	20,567,565.00	95.2867635000%	\$ 66,050	\$ 62,937	\$ 63,996	\$ (1,059.25)	\$ -	\$ (1,059)
Digest 2016	21,740,004.00	20,722,656.00	95.3203872000%	\$ 64,350	\$ 61,339	\$ 61,279	\$ 60.04	\$ -	\$ 60
Digest 2017	22,009,138.00	20,991,790.00	95.3776109000%	\$ 65,147	\$ 62,136	\$ 62,173	\$ (37.30)	\$ -	\$ (37)
Digest 2018	22,521,150.00	21,503,802.00	95.4826996000%	\$ 64,410	\$ 61,501	\$ 61,542	\$ (41.13)	\$ -	\$ (41)
Digest 2019	22,702,254.00	21,684,906.00	95.5187357000%	\$ 64,928	\$ 62,019	\$ 62,059	\$ (40.15)	\$ -	\$ (40)
Digest 2020	22,439,799.00	21,422,451.00	95.4663230000%	\$ 64,178	\$ 61,268	\$ -	\$ -	\$ 61,268	\$ 61,268
				\$ 979,917	\$ 931,190	\$ 870,875	\$ (933.39)	\$ 61,268	\$ 60,315

Cobb School District General

	AMST	Change from Base Year	Multiplier	Total Tax SG	Increment Due	Amount Paid	Adjustments	Digest 2020 Payment	Digest 2020 Payment with Prior Year Adjustments
Digest 2003	1,017,348.00								
Digest 2004	3,279,058.00	2,261,710.00	68.9743823000%	\$ 62,223	\$ 42,918	\$ 42,894	\$ 24.16	\$	24
Digest 2005	4,362,522.00	3,345,174.00	76.6798196000%	\$ 82,888	\$ 63,558	\$ 63,583	\$ (24.70)	\$	(25)
Digest 2006	9,364,477.00	8,347,129.00	89.1360938000%	\$ 177,925	\$ 158,595	\$ 158,595	\$ 0.45	\$	0
Digest 2007	27,313,032.00	26,295,684.00	96.2752286000%	\$ 516,216	\$ 496,988	\$ 500,456	\$ (3,467.54)	\$	(3,468)
Digest 2008	28,901,593.00	27,884,245.00	96.4799587000%	\$ 546,240	\$ 527,012	\$ 527,800	\$ (787.79)	\$	(788)
Digest 2009	27,344,251.00	26,326,903.00	96.2794812000%	\$ 516,806	\$ 497,578	\$ 496,580	\$ 998.47	\$	998
Digest 2010	24,765,775.00	23,748,427.00	95.8921213000%	\$ 468,073	\$ 448,845	\$ 443,477	\$ 5,368.28	\$	5,368
Digest 2011	22,549,311.00	21,531,963.00	95.4883411000%	\$ 426,182	\$ 406,954	\$ 406,662	\$ 292.09	\$	292
Digest 2012	22,922,837.00	21,905,489.00	95.5618582000%	\$ 433,242	\$ 414,014	\$ 408,684	\$ 5,330.11	\$	5,330
Digest 2013	21,308,102.00	20,290,754.00	95.225344000%	\$ 402,723	\$ 383,495	\$ 381,673	\$ 1,822.26	\$	1,822
Digest 2014	21,236,082.00	20,218,734.00	95.2093423000%	\$ 401,362	\$ 382,134	\$ 381,753	\$ 381.09	\$	381
Digest 2015	21,584,913.00	20,567,565.00	95.2867635000%	\$ 407,955	\$ 388,727	\$ 395,271	\$ (6,544.01)	\$	(6,544)
Digest 2016	21,740,004.00	20,722,656.00	95.3203872000%	\$ 410,886	\$ 391,658	\$ 391,277	\$ 381.20	\$	381
Digest 2017	22,009,138.00	20,991,790.00	95.3776109000%	\$ 415,973	\$ 396,745	\$ 396,980	\$ (235.20)	\$	(235)
Digest 2018	22,521,150.00	21,503,802.00	95.4826996000%	\$ 425,650	\$ 406,422	\$ 406,696	\$ (274.17)	\$	(274)
Digest 2019	22,702,254.00	21,684,906.00	95.5187357000%	\$ 429,073	\$ 409,845	\$ 410,108	\$ (263.29)	\$	(263)
Digest 2020	22,439,799.00	21,422,451.00	95.4663230000%	\$ 424,112	\$ 404,884	\$	\$	\$ 404,884	\$ 404,884
				\$ 6,547,529	\$ 6,220,374	\$ 5,812,489	\$ 3,001.41	\$ 404,884	\$ -407,886

City of Acworth

	AMST	Change from Base Year	Multiplier	Total Tax Acworth	Increment Due	Amount Paid	Adjustments	Digest 2020 Payment	Digest 2020 Payment with Prior Year Adjustments
Digest 2003	1,017,348.00								
Digest 2004	3,279,058.00	2,261,710.00	68.9743823000%	\$ 24,136	\$ 16,648	\$ 16,648	\$ -	\$	-
Digest 2005	4,362,522.00	3,345,174.00	76.6798196000%	\$ 34,333	\$ 26,327	\$ 26,327	\$ -	\$	-
Digest 2006	9,364,477.00	8,347,129.00	89.1360938000%	\$ 71,994	\$ 64,173	\$ 64,173	\$ -	\$	-
Digest 2007	27,313,032.00	26,295,684.00	96.2752286000%	\$ 207,579	\$ 199,847	\$ 199,847	\$ -	\$	-
Digest 2008	28,901,593.00	27,884,245.00	96.4799587000%	\$ 219,652	\$ 211,920	\$ 211,920	\$ -	\$	-
Digest 2009	27,344,251.00	26,326,903.00	96.2794812000%	\$ 207,816	\$ 200,084	\$ 199,683	\$ 401.46	\$	401
Digest 2010	24,765,775.00	23,748,427.00	95.8921213000%	\$ 188,220	\$ 180,488	\$ 180,044	\$ 444.32	\$	444
Digest 2011	22,549,311.00	21,531,963.00	95.4883411000%	\$ 171,375	\$ 163,643	\$ 162,800	\$ 842.65	\$	843
Digest 2012	22,922,837.00	21,905,489.00	95.5618582000%	\$ 174,214	\$ 166,482	\$ 168,628	\$ (2,146.03)	\$	(2,146)
Digest 2013	21,308,102.00	20,290,754.00	95.225344000%	\$ 161,942	\$ 154,210	\$ 156,926	\$ (2,716.27)	\$	(2,716)
Digest 2014	21,236,082.00	20,218,734.00	95.2093423000%	\$ 161,394	\$ 153,662	\$ 153,509	\$ 153.38	\$	153
Digest 2015	21,584,913.00	20,567,565.00	95.2867635000%	\$ 164,045	\$ 156,313	\$ 158,945	\$ (2,631.51)	\$	(2,632)
Digest 2016	21,740,004.00	20,722,656.00	95.3203872000%	\$ 165,224	\$ 157,492	\$ 157,339	\$ 153.19	\$	153
Digest 2017	22,009,138.00	20,991,790.00	95.3776109000%	\$ 167,269	\$ 159,538	\$ 159,632	\$ (94.40)	\$	(94)
Digest 2018	22,521,150.00	21,503,802.00	95.4826996000%	\$ 171,161	\$ 163,429	\$ 163,539	\$ (110.10)	\$	(110)
Digest 2019	22,702,254.00	21,684,906.00	95.5187357000%	\$ 172,537	\$ 164,805	\$ 164,911	\$ (105.71)	\$	(106)
Digest 2020	22,439,799.00	21,422,451.00	95.4663230000%	\$ 200,836	\$ 191,731	\$	\$	\$ 191,731	\$ 191,731
				\$ 2,663,728	\$ 2,530,792	\$ 2,344,870	\$ (5,809)	\$ 191,731	\$ 185,922

Please Remit Payment on or before 11/20/2020 to accommodate the 12/01/2020 Debt Service Due Date.
 Mail payment to City of Acworth - 4415 Center Street, Acworth, Ga. 30101
 Attn: Lindy Tisdal

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: B-Property Taxes - Tag (Ad Valorem & TAVT)

FY2022 Proposed Budget: \$41,914,408

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$40,327,568		
FY2019 Actual	\$41,995,725	\$1,668,157	4.14%
FY2020 Actual	\$43,419,931	\$1,424,206	3.39%

FY2021 Original Budget	\$37,759,796
FY2021 Revised Budget	\$37,759,796

Revenue Description: Property tax collected for registering and titling motor vehicles. Existing vehicle owners, prior to March 2013, have the option to continue to operate under the ad valorem or "birthday" tax system and pay the annual taxes with their birthday being the due date. The Title Ad Valorem Tax or TAVT was introduced in the 2013 Georgia Legislative Session. TAVT eliminates the "birthday tax" or the motor vehicle ad valorem tax for new or used vehicle purchases as of March 2013. A one-time TAVT will be collected by the county tax commissioner before a new title is issued and the vehicle is registered. Ad Valorem Vehicle Revenue is estimated to decline due to the attrition of qualifiers for this form of taxation. This decline will be offset with the increase in TAVT collected by all subsequent new/used vehicle sales. The CCSD's portion of the proceeds increased to 49.0% of Cobb County's distribution effective July 1, 2020.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to June Collections	\$43,419,931	\$41,995,725	\$40,327,568	\$41,914,408
<u>FY2022</u>				
Projected Revenue	\$41,914,408			

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: C-Delinquent Property Taxes

FY2022 Proposed Budget: \$2,234,287

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$1,243,881		
FY2019 Actual	\$1,506,487	\$262,606	21.11%
FY2020 Actual	\$2,127,133	\$620,646	41.20%

FY2021 Original Budget	\$2,580,448
FY2021 Revised Budget	\$2,580,448

Revenue Description: Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2021) to determine the projected FY2022 revenue.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to December Collections	\$1,278,268	\$838,038	\$713,550	
July to June Collections	\$2,127,133	\$1,506,487	\$1,243,881	
% of Collections July to December	60.09%	55.63%	57.36%	57.69%

FY2022

FY2021 July to December Collections	\$1,289,034
Prior Years' Average Collection %	57.69%
Projected Revenue	\$2,234,287

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: D-Intangible Taxes Revenue

FY2022 Proposed Budget: \$14,962,168

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$10,008,538		
FY2019 Actual	\$9,626,907	(\$381,631)	-3.81%
FY2020 Actual	\$12,782,822	\$3,155,915	32.78%

FY2021 Original Budget	\$11,551,385
FY2021 Revised Budget	\$11,551,385

Revenue Description: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. The tax for recording the notes is at the rate of \$1.50 for each \$500, or fractional part of the face amount of the note. The maximum amount of the recording tax on any single note is \$25,000.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2021), which has been adjusted to account for the spike in housing sales and home refinances in late 2020, to determine the projected FY2022 revenue.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to December Collections	\$5,028,318	\$4,169,936	\$4,291,952	
July to June Collections	\$12,782,822	\$9,626,907	\$10,008,538	
% of Collections July to December	39.34%	43.32%	42.88%	41.85%

FY2022

FY2021 July to December Collections	\$6,261,168
Prior Years' Average Collection %	41.85%
Projected Revenue	\$14,962,168

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: E-Real Estate Transfer

FY2022 Proposed Budget: \$4,815,394

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$4,398,133		
FY2019 Actual	\$4,941,653	\$543,520	12.36%
FY2020 Actual	\$4,341,322	(\$600,331)	-12.15%

FY2021 Original Budget	\$4,798,355
FY2021 Revised Budget	\$4,798,355

Revenue Description: Tax imposed on the transfer of real estate in Cobb County.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2021) to determine the projected FY2022 revenue.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to December Collections	\$2,138,467	\$2,320,030	\$1,964,800	
July to June Collections	\$4,341,322	\$4,941,653	\$4,398,133	
% of Collections July to December	49.26%	46.95%	44.67%	46.96%

FY2022

FY2021 July to December Collections	\$2,261,309
Prior Years' Average Collection %	46.96%
Projected Revenue	\$4,815,394

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: F-Alcoholic Beverages

FY2022 Proposed Budget: \$1,722,841

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$1,258,916		
FY2019 Actual	\$1,302,561	\$43,645	3.47%
FY2020 Actual	\$1,401,754	\$99,193	7.62%

FY2021 Original Budget	\$1,029,090
FY2021 Revised Budget	\$1,029,090

Revenue Description: Taxes collected on all alcoholic beverages sold in Cobb County.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2021) to determine the projected FY2022 revenue.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to December Collections	\$405,976	\$509,799	\$493,843	
July to June Collections	\$1,401,754	\$1,302,561	\$1,258,916	
% of Collections July to December	28.96%	39.14%	39.23%	35.78%

FY2022

FY2021 July to December Collections	\$616,375
Prior Years' Average Collection %	35.78%
Projected Revenue	\$1,722,841

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: G-Liquor by the Drink Tax

FY2022 Proposed Budget: \$684,001

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$769,299		
FY2019 Actual	\$914,148	\$144,849	18.83%
FY2020 Actual	\$794,544	(\$119,604)	-13.08%

FY2021 Original Budget	\$889,691
FY2021 Revised Budget	\$889,691

Revenue Description: Taxes collected on all liquor by the drink sold in Cobb County.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2021) to determine the projected FY2022 revenue.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to December Collections	\$349,886	\$389,150	\$308,531	
July to June Collections	\$794,544	\$914,148	\$769,299	
% of Collections July to December	44.04%	42.57%	40.11%	42.24%

FY2022

FY2021 July to December Collections	\$288,922
Prior Years' Average Collection %	42.24%
Projected Revenue	\$684,001

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: H-Tuition

FY2022 Proposed Budget: \$0

FY2018 Actual	\$0
FY2019 Actual	\$0
FY2020 Actual	\$0

FY2021 Original Budget	\$0
FY2021 Revised Budget	\$0

Revenue Description: Staff development fees for non-employees enrolled in CCSD staff development classes.

Calculations: FY2022 revenue is \$0. Prior 3 year revenues received have been immaterial. Based on the small dollar amount, no budget is anticipated for FY2022.

FY2022

FY2021 July to December Collections	\$0
Projected Revenue	\$0

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: I-Interest on Delinquent Taxes

FY2022 Proposed Budget: \$539,254

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$532,151		
FY2019 Actual	\$489,638	(\$42,513)	-7.99%
FY2020 Actual	\$595,974	\$106,336	21.72%

FY2021 Original Budget	\$812,563
FY2021 Revised Budget	\$812,563

Revenue Description: Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal. The Board of Commissioners for Cobb County approved a request by the Cobb Tax Commissioner to waive penalty fees and interest on delinquent property taxes through April 15, 2021 due to the COVID pandemic. Historical data, prior to FY2021, was used in projecting this revenue stream for continuity.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to June Collections	\$595,974	\$489,638	\$532,151	\$539,254
<u>FY2022</u>				
Projected Revenue	\$539,254			

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: J-Interest Income

FY2022 Proposed Budget: \$348,400

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$2,819,773		
FY2019 Actual	\$5,983,672	\$3,163,899	112.20%
FY2020 Actual	\$4,702,452	(\$1,281,220)	-21.41%

FY2021 Original Budget	\$1,950,224
FY2021 Revised Budget	\$1,950,224

Revenue Description: Funds collected as general fund interest on all school investments.

Calculations: Projected average interest on CCSD investments: 0.09%

Apply this interest rate to FY2021 actual and projected average monthly balances: \$348,400

Average Monthly Balances and Interest Rates FY2022 Budget Estimates - General Fund

<u>Month</u>	<u>Average Monthly Balance(2)</u>	<u>Interest Earned (3)</u>	<u>Average Interest Rate (4)</u>
7/31/2020	\$ 232,605,981	\$ 51,712	0.26%
8/31/2020	\$ 176,624,893	\$ 32,872	0.22%
9/30/2020	\$ 165,410,305	\$ 25,385	0.19%
10/31/2020	\$ 321,199,504	\$ 35,803	0.13%
11/30/2020	\$ 524,805,588	\$ 44,315	0.10%
12/31/2020	\$ 493,570,171	\$ 38,844	0.09%
1/31/2021	\$ 475,737,948	\$ 34,940	0.09%
2/28/2021	\$ 485,737,948	\$ 18,631	0.05%
3/31/2021	\$ 460,737,948	\$ 19,566	0.05%
4/30/2021	\$ 402,237,948	\$ 16,530	0.05%
5/31/2021	\$ 372,237,948	\$ 15,807	0.05%
6/30/2021	\$ 340,737,948	\$ 13,993	0.05%
Total	\$ 370,970,344	\$ 348,400	0.09%

(1) The July through January Average Monthly Balance and Interest Earned are actual FY21 amounts. The February through June Average Monthly Balances are estimates. Interest Earned, and Average Interest Rates are projections based on current market rates of 3 month UST Bills.

(2) The Average Monthly Balance are the General Fund average monthly investment balances.

(3) The Interest Earned is interest earned only on the General Fund investments. The District does not earn interest on daily operating balances. An earnings credit is received on the daily operating balance and it is offset against banking services fees.

(4) The Average Rate of Interest is calculated by dividing the interest earned by the average daily balance divided by the number of days in the month multiplied by the number of days in the year.

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: K-Half Time Exhibition

FY2022 Proposed Budget: \$0

FY2018 Actual	\$9,398
FY2019 Actual	\$0
FY2020 Actual	\$0

FY2021 Original Budget	\$0
FY2021 Revised Budget	\$0

Revenue Description: Gate receipts from annual marching band exhibition were moved to a donations account in FY2019. This revenue is recorded in the Other Funds Budget.

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: L-Local Revenue - Cell Tower

FY2022 Proposed Budget: \$1,821,637

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$1,888,682		
FY2019 Actual	\$1,807,503	(\$81,179)	-4.30%
FY2020 Actual	\$989,094	(\$818,409)	-45.28%

FY2021 Original Budget \$464,248
FY2021 Revised Budget \$464,248

Revenue Description: Revenue from cell tower contracts (schools receive 60% - Central Office/Leadership Division receives 40%).

Calculations: FY2022 estimate based on current contracts. See attached schedule.

**Cobb County School District
Cell Tower - Projected Collections by Year**

<u>School</u>	<u>Vendor</u>	<u>FY2022</u>
Allatoona	Collocator-Verizon	\$12,990
Chalker	American Tower	\$198,375
Chalker	Collocator - (1) Nextel, (2) Cingular, (3) Clear Wireless, (4) T-Mobile	\$19,200
Eastside	SBA Properties	\$85,963
Eastside	Collocator - AT&T	\$16,200
Eastvalley	Comcast	\$41,375
Floyd	Collocator	\$9,600
Ford	SBA Tower/AT&T	\$85,963
Ford	Collocator - (1) Verizon, (2) Powertel, (3) Sprint, (4) Bellsouth	\$13,200
Frey	Crown Castle	\$138,018
Garrison Mill	Comcast	\$9,000
Harrison	Crown Castle	\$101,251
Lassiter	AT&T	\$91,506
Lassiter	Crown Castle	\$123,468
Lassiter	Collocator - Metro PCS	\$1,200
Lassiter	SBA Towers	\$85,963
Lassiter	Collocator - (1) AT&T, (2) Verizon, (3) Metro PCS	\$11,400
McEachern	Crown Castle/Sprint	\$139,339
Murdock	SBA Tower/AT&T	\$85,963
Murdock	Collocator - (1) Bellsouth, (2) Nextel	\$9,600
Murdock	Crown Castle/T-Mobile	\$127,339
Murdock	Collocator - Metro PCS	\$12,000
North Cobb	Collocator - Cingular	\$12,366
Russell	SBA Properties	\$85,963
Russell	Collocator - Sprint	\$12,000
South Cobb	Collocator - T Mobile	\$12,000
Sprayberry	Crown Castle	\$139,339
Sprayberry	SBA Properties	\$85,963
Sprayberry	Collocator - (1) Southern Communications, (2) Verizon	\$9,600
Still	Comcast	\$45,493
Total Due		\$1,821,637

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: M-Local Revenue - Other

FY2022 Proposed Budget: \$2,073,588

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$1,584,949		
FY2019 Actual	\$2,300,135	\$715,186	45.12%
FY2020 Actual	\$2,335,681	\$35,546	1.55%

FY2021 Original Budget	\$1,677,968
FY2021 Revised Budget	\$1,677,968

Revenue Description: Miscellaneous revenue associated with the general fund. Revenue examples include copies, ID badges, open records fees, local school billing etc.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to June Collections	\$2,335,681	\$2,300,135	\$1,584,949	\$2,073,588

<u>FY2022</u>	
Projected Revenue	\$2,073,588

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: N-Reimbursement for Damages

FY2022 Proposed Budget: \$0

FY2018 Actual	\$305
FY2019 Actual	\$0
FY2020 Actual	\$0

FY2021 Original Budget	\$0
FY2021 Revised Budget	\$0

Revenue Description: Reimbursement revenue received from students for damages to school district property.

Calculations: Per the FY2008 Budget Administrators Committee, the FY2022 Budget is \$0. It was decided to allow schools to collect and keep this revenue as a collection incentive.

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: O-Sale of Assets

FY2022 Proposed Budget: \$292,335

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$532,111		
FY2019 Actual	\$19,514,541	\$18,982,430	3567.38%
FY2020 Actual	\$303,019	(\$19,211,522)	-98.45%

FY2021 Original Budget	\$137,358
FY2021 Revised Budget	\$137,358

Revenue Description: Revenue received from the sale of school assets.

Calculations: Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation. Land sale revenue is excluded from the three year average calculation as there are no land sales anticipated in FY2022.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to December Collections	\$61,738	\$84,034	\$114,188	
July to June Collections	\$303,019	\$167,202	\$532,111	
% of Collections July to December	20.37%	50.26%	21.46%	30.70%

FY2022

FY2021 July to December Collections	\$89,737
Prior Years' Average Collection %	30.70%
Projected Revenue	\$292,335

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: P-Leased Property Revenue

FY2022 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$43,000		
FY2019 Actual	\$53,750	\$10,750	25.00%
FY2020 Actual	\$21,500	(\$32,250)	-60.00%

FY2021 Original Budget \$43,000
FY2021 Revised Budget \$43,000

Revenue Description: Revenue from property leased by the school district.

Calculations: FY2022 - Lease Revenue - Rose Garden \$43,000

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: Q-Transfer from Other Funds

FY2022 Proposed Budget: \$0

FY2018 Actual	\$122,881
FY2019 Actual	\$1,016,197
FY2020 Actual	\$122,881

FY2021 Original Budget	\$122,881
FY2021 Revised Budget	\$122,881

Revenue Description: Facility Use - The Facility Use Fund/Program manages the rental of school district facilities to various community groups. Due to COVID restrictions on Facility Use revenue in FY2021 and projected restrictions in FY2022, the transfer from this fund is being reduced.

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: R-Miscellaneous Grants

FY2022 Proposed Budget: \$6,208,120

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$9,052,466		
FY2019 Actual	\$6,885,666	(\$2,166,800)	-23.94%
FY2020 Actual	\$9,716,193	\$2,830,527	41.11%

FY2021 Original Budget	\$6,091,035
FY2021 Revised Budget	\$6,091,035

Revenue Description: The FY2022 Grants are based on the FY2021 Grant Revised Budgets.

Calculations:

	<u>FY2021</u>	<u>FY2022</u>	<u>Difference</u>
Vocational Ed-Supervision	\$56,552	\$51,477	(\$5,075)
Instruct/Innov. Extended Year Grant	\$2,349	\$2,320	(\$29)
Vocational Ag Ed Extended Year	\$1,953	\$929	(\$1,024)
Vocational - Apprenticeship	\$36,639	\$32,637	(\$4,002)
Vocational - Industry Certification	\$35,000	\$5,000	(\$30,000)
Vocational - Ag Extended Day	\$3,246	\$2,207	(\$1,039)
Vocational - Extended Day	\$124,458	\$132,130	\$7,672
Construction Bond	\$144,000	\$906,000	\$762,000
Grant for Residential & Reintegration Services	\$251,352	\$251,352	\$0
Special Ed - State Preschool	\$4,072,950	\$3,521,000	(\$551,950)
Devereux	\$706,224	\$669,407	(\$36,817)
HB280 Math & Science Supplements	\$619,590	\$622,664	\$3,074
Hygiene Grant	<u>\$36,722</u>	<u>\$10,997</u>	<u>(\$25,725)</u>
	\$6,091,035	\$6,208,120	\$117,085

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: S-State of Georgia QBE Revenue

FY2022 Proposed Budget: \$535,357,204

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$527,575,872		
FY2019 Actual	\$532,514,305	\$4,938,433	0.94%
FY2020 Actual	\$585,945,745	\$53,431,440	10.03%

FY2021 Original Budget	\$518,368,928
FY2021 Revised Budget	\$518,368,928

Revenue Description: The State of Georgia uses a funding formula called the Quality Basic Education Act. 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 = QBE

Calculations:

QBE Earnings Estimates	FY2021 Original Budget	Change	FY2022 Proposed Budget
QBE Earnings	\$736,210,877	(\$12,570,877)	\$723,640,000
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$5,490,309	\$18,984	\$5,509,293
Nurses	\$2,329,559	(\$93,558)	\$2,236,001
Military Counselors	\$44,700	\$278	\$44,978
Five Mill Local Fair Share	(\$166,638,238)	(\$6,149,253)	(\$172,787,491)
Equalization	\$0	\$0	\$0
State Austerity Reductions	<u>(\$59,068,279)</u>	<u>\$35,782,702</u>	<u>(\$23,285,577)</u>
Total QBE Funding	\$518,368,928	\$16,988,276	\$535,357,204

FY22 HB81 QBE Conference Committee

System Number	System Name	FTEs	QBE Earnings	Health Insurance	Principal Staff	Central Office Hold		LFS	State Funds	Austerity	Charter Systems	Sparsity	Equalization	State Special Charter		Military		Commission		
					Development	Harmless	Total QBE Earnings							School Supplement	Nursing	Transportation	Counselors	Sub Total	Charter Admin	Total
601	Appling	3,340	20,699,877	2,653,560	2,003	-	23,355,440	(4,790,112)	18,565,328	(784,792)	-	-	-	-	68,607	721,297	-	18,570,440	-	18,570,440
602	Atkinson	1,615	9,928,821	1,224,720	1,335	-	11,154,876	(746,369)	10,408,507	(439,987)	-	23,901	2,840,913	-	45,000	254,949	-	13,133,282	-	13,133,282
603	Bacon	2,013	13,200,455	1,576,260	1,335	-	14,778,011	(1,128,605)	13,649,446	(576,988)	-	-	3,680,538	-	45,000	293,030	-	17,091,026	-	17,091,026
604	Baker	276	1,885,309	260,820	334	4,248	2,150,711	(596,465)	1,554,246	(65,701)	-	384,011	-	-	45,000	129,866	-	2,047,422	-	2,047,422
605	Baldwin	4,699	26,741,081	3,197,880	2,003	-	29,940,964	(5,620,209)	24,320,755	(1,028,084)	496,161	-	-	-	100,106	767,235	-	24,656,173	-	24,656,173
606	Banks	17,326,129	17,326,129	2,063,880	1,335	-	19,391,344	(2,778,768)	16,612,576	(702,245)	293,431	-	1,167,407	-	57,414	455,226	-	17,883,809	-	17,883,809
607	Barrow	13,945	82,415,626	10,342,080	5,341	-	92,763,048	(12,579,393)	80,183,655	(3,389,515)	1,472,434	-	11,140,920	-	288,021	1,147,139	-	90,842,654	-	90,842,654
608	Bartow	13,060	77,234,156	10,024,560	6,343	-	87,265,059	(15,087,732)	72,177,327	(3,051,072)	-	-	-	-	272,365	1,536,410	-	70,935,030	-	70,935,030
609	Ben Hill	2,869	17,769,958	1,973,160	1,669	-	19,744,787	(1,730,664)	18,014,123	(761,491)	302,934	-	4,680,647	-	60,293	388,715	-	22,685,222	-	22,685,222
610	Berrien	2,912	17,270,537	2,188,620	1,669	-	19,460,826	(1,674,389)	17,786,437	(751,866)	-	-	4,092,843	-	61,209	522,649	-	21,711,271	-	21,711,271
611	Bibb	20,646	112,420,092	14,356,440	11,350	-	126,787,882	(20,834,190)	105,953,692	(4,478,863)	-	-	7,549,928	-	448,638	1,961,376	-	111,434,771	-	111,434,771
612	Bleckley	2,413	15,378,813	1,326,780	1,669	-	16,707,262	(1,187,232)	15,520,030	(656,061)	-	-	3,604,034	-	51,322	372,683	-	18,892,008	-	18,892,008
613	Brantley	3,204	19,652,119	2,188,620	2,337	-	21,843,076	(1,358,332)	20,484,744	(865,929)	-	-	7,261,068	-	68,058	588,383	-	27,536,324	-	27,536,324
614	Brooks	2,124	12,126,166	1,689,660	2,003	-	13,817,829	(1,890,358)	11,927,471	(504,197)	-	1,062	1,857,552	-	45,409	392,553	-	13,719,851	-	13,719,851
615	Bryan	9,538	53,571,181	5,794,740	3,672	-	59,369,593	(7,808,470)	51,561,123	(2,179,586)	-	-	7,458,054	-	193,758	496,100	44,978	57,574,427	-	57,574,427
616	Bulloch	10,425	62,976,030	7,688,520	5,007	-	70,669,557	(10,405,130)	60,264,427	(2,547,499)	-	-	5,018,737	-	222,199	1,287,577	-	64,245,450	-	64,245,450
617	Burke	3,999	23,866,516	3,413,340	1,669	-	27,281,525	(21,328,885)	5,952,640	(251,629)	-	-	-	-	82,674	956,924	-	6,740,609	-	6,740,609
618	Butts	3,286	18,233,831	2,256,660	1,669	-	20,492,160	(3,284,675)	17,207,485	(727,393)	-	-	880,375	-	69,643	410,324	-	17,840,434	-	17,840,434
619	Calhoun	472	3,196,958	396,900	1,001	7,264	3,602,124	(548,116)	3,054,008	(129,099)	-	322,930	29,805	-	45,000	160,115	-	3,482,759	-	3,482,759
620	Camden	8,930	55,550,426	5,443,200	4,006	-	60,997,632	(7,705,962)	53,291,670	(2,252,740)	-	-	8,667,338	-	187,033	965,709	44,978	60,903,988	-	60,903,988
621	Candler	2,123	11,652,752	1,451,520	1,335	-	13,105,607	(1,246,403)	11,859,204	(501,311)	224,165	57,363	2,772,382	-	45,000	275,620	-	14,732,423	-	14,732,423
622	Carroll	14,582	87,224,222	10,183,320	8,012	-	97,415,554	(11,941,682)	85,473,872	(3,613,142)	-	-	13,587,638	-	304,547	1,606,172	-	97,359,087	-	97,359,087
623	Catoosa	10,278	66,251,904	8,300,880	5,341	-	74,558,125	(8,783,223)	65,774,902	(2,780,429)	1,085,240	-	9,891,369	-	210,885	890,641	-	75,072,608	-	75,072,608
624	Charlton	1,589	10,093,180	1,020,600	1,335	-	11,115,115	(1,407,112)	9,708,003	(410,376)	-	203,956	1,422,048	-	45,000	269,197	-	11,237,828	-	11,237,828
625	Chatham	35,180	208,909,420	26,331,480	19,362	-	235,260,262	(87,513,561)	147,746,701	(6,245,532)	-	-	-	-	728,774	2,925,082	44,978	145,200,003	-	145,200,003
626	Chattahoochee	878	5,187,240	578,340	1,001	13,512	5,780,094	(5,505,793)	274,301	(232,740)	92,707	173,681	1,718,014	-	45,000	111,349	-	7,413,804	-	7,413,804
627	Chattoga	2,524	15,591,644	1,905,120	1,669	-	17,498,433	(1,971,342)	15,527,091	(656,359)	-	-	2,957,787	-	53,536	414,360	-	18,296,414	-	18,296,414
628	Cherokee	42,022	248,349,115	30,062,340	12,018	-	278,423,473	(56,657,182)	221,766,291	(9,374,480)	-	-	850,594	-	2,220,160	2,220,160	-	215,462,564	-	215,462,564
629	Clarke	12,166	79,342,454	12,474,000	7,010	-	91,823,465	(22,575,116)	69,248,349	(2,927,259)	1,284,592	-	250,670	-	1,114,675	1,114,675	-	68,971,027	-	68,971,027
630	Clay	186	1,569,677	181,440	668	2,863	1,754,647	(461,656)	1,292,991	(54,657)	-	186,428	-	-	45,000	108,339	-	1,578,102	-	1,578,102
631	Clayton	52,988	285,806,875	36,923,040	22,366	-	322,752,282	(38,644,122)	284,108,160	(12,009,789)	-	-	65,763,772	-	1,109,202	2,506,044	-	341,477,389	-	341,477,389
632	Clinch	1,232	7,885,665	1,031,940	1,001	-	8,918,606	(1,205,594)	7,712,652	(326,028)	-	79,139	930,401	-	45,000	206,713	-	8,647,877	-	8,647,877
633	Cobb	109,780	643,520,532	80,083,080	36,387	-	723,640,000	(172,787,491)	550,852,509	(23,285,577)	-	-	-	-	2,236,001	5,509,293	44,978	535,357,204	-	535,357,204
634	Coffee	7,334	42,961,731	5,533,920	4,006	-	48,499,657	(4,613,787)	43,885,870	(1,855,139)	774,388	-	9,444,824	-	157,634	917,980	-	53,325,557	-	53,325,557
635	Colquitt	8,907	53,131,116	7,631,820	4,340	-	60,767,276	(4,695,095)	56,072,181	(2,370,277)	940,478	-	15,635,072	-	185,978	924,372	-	71,387,804	-	71,387,804
636	Columbia	27,915	157,822,604	17,384,220	10,349	-	175,217,172	(26,811,709)	148,405,463	(6,273,380)	-	-	14,031,385	-	583,740	1,714,862	89,955	158,552,025	-	158,552,025
637	Cook	3,009	17,809,468	1,825,740	1,335	-	19,636,544	(1,926,711)	17,709,833	(748,628)	-	-	3,894,793	-	63,107	388,641	-	21,307,745	-	21,307,745
638	Coweta	21,966	126,181,109	14,662,620	9,347	-	140,853,076	(27,745,047)	113,108,029	(4,781,290)	-	-	452,437	-	452,437	1,781,572	-	110,560,748	-	110,560,748
639	Crawford	1,598	9,563,481	1,088,640	1,001	-	10,653,122	(1,235,837)	9,417,285	(398,086)	-	-	1,763,881	-	45,000	351,044	-	11,179,124	-	11,179,124
640	Crisp	3,555	21,622,712	2,585,520	1,669	-	24,209,901	(3,210,124)	20,999,777	(887,700)	-	-	3,322,545	-	73,699	554,739	-	24,063,059	-	24,063,059
641	Dade	1,995	12,859,549	1,530,900	1,335	-	14,391,785	(2,263,248)	12,128,537	(512,696)	-	-	465,235	-	45,000	292,979	-	12,419,055	-	12,419,055
642	Dawson	3,608	22,324,239	2,710,260	2,337	-	25,036,836	(7,618,610)	17,418,226	(736,301)	380,964	-	-	-	75,379	405,545	-	17,543,812	-	17,543,812
643	Decatur	4,345	25,696,409	3,107,160	2,671	-	28,806,239	(4,398,337)	24,407,902	(1,031,768)	-	-	2,183,777	-	90,265	863,316	-	26,513,492	-	26,513,492
644	DeKalb	94,869	567,800,583	77,985,180	43,398	-	645,829,160	(143,182,229)	502,646,931	(21,247,836)	-	-	-	-	1,982,853	4,890,569	-	488,272,517	-	488,272,517
645	Dodge	2,866	18,268,703	1,995,840	1,669	-	20,266,213	(1,724,181)	18,542,032	(783,807)	-	-	4,362,007	-	59,516	528,581	-	22,708,328	-	22,708,328
646	Dooley	1,164	6,149,057	703,080	1,335	-	6,853,472	(1,328,311)	5,525,161	(233,559)	-	-	-	-	45,000	295,399	-	5,632,001	-	5,632,001
647	Dougherty	13,098	75,381,443	9,707,040	7,010	-	85,095,493	(9,689,194)	75,406,299	(3,187,567)	1,383,000	-	16,898,410	-	283,102	1,472,493	-	92,255,737	-	92,255,737
648	Douglas	26,111	151,354,994	18,608,940	11,684	-	169,975,618	(25,740,995)	144,234,623	(6,097,070)	-	-	13,384,495	-	533,579	1,727,025	-	153,782,652	-	153,782,652
649	Early	1,728	11,432,795	1,598,940	1,001	-	13,032,736	(2,370,403)	10,662,333	(450,717)	-	-	-	-	45,000	307,871	-	10,564,487	-	10,564,487
650	Echols	845	5,191,957	567,000	668	13,005	5,772,629	(568,897)	5,203,732	(219,972)	-	18,590	1,059,627	-	45,000	140,306	-	6,247,284	-	6,247,284
651	Effingham	12,517	73,439,830	8,006,040	4,340	-	81,450,210	(9,820,284)	71,629,926	(3,027,932)	-	-	12,323,774	-	261,825	1,230,949	-	82,418,541	-	82,418,541
652	Elbert	2,951	18,686,476	2,528,820	1,669	-	21,216,965	(2,477,546)	18,739,419	(792,151)	-	-	3,062,129	-	61,511	592,981	-	21,663,890	-	21,663,890
653	Emanuel	3,915	23,330,100	3,095,820	2,003	-	26,427,923	(2,283,767)	24,144,156	(1,020,619)	-	-	83,393	-	83,393	613,863	-	29,255		

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: T-Indirect Cost Revenue

FY2022 Proposed Budget: \$4,006,460

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$3,251,733		
FY2019 Actual	\$3,550,908	\$299,175	9.20%
FY2020 Actual	\$4,321,129	\$770,221	21.69%

FY2021 Original Budget	\$4,517,147
FY2021 Revised Budget	\$4,517,147

Revenue Description: 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 GA DOE. 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.

Calculations:

	Budget Estimate FY2022
Calculated based on restricted rate:	<u>2.73% Rate</u>
Title I	\$574,470
Title II	\$79,364
Special Ed Federal Preschool	\$14,031
Special Ed VI-B Flow Through	\$567,727
Homeless	\$2,768
Student Support and Academic Enrichment	\$60,195
Career Tech Improvement Grant	\$22,137
GNETS State Grant 1% Only	\$38,135
Calculated based on unrestricted rate:	<u>9.66% Rate</u>
Food Service	\$2,647,633
Total	\$4,006,460

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: U-ROTC Revenue

FY2022 Proposed Budget: \$1,204,272

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$1,017,911		
FY2019 Actual	\$1,129,809	\$111,898	10.99%
FY2020 Actual	\$1,269,772	\$139,963	12.39%

FY2021 Original Budget	\$1,072,281
FY2021 Revised Budget	\$1,072,281

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

Calculations: See attached spreadsheet. Calculations per current ROTC Federal reimbursements.

FY2022

Projected Revenue \$1,204,272

CCSD FEDERAL REIMBURSEMENT PROJECTION FOR FY2022 JROTC INSTUCTOR SALARIES

School	Branch	Current Step	CCSD Annual Supplement Amount		Base Salary	Drill Team Supplement	Annual Salary	Federal Reimbursement 50% MIP Annual Amount
			Current Monthly MIP Amount	(Based on current step)				
Wheeler	Air Force	9	7,486.90	7,585.21	97,428.01	3,357.18	100,785.19	\$44,921.40
Campbell	Army	1	5,836.70	\$4,710.06	\$74,750.46	\$3,357.18	\$78,107.64	\$35,020.20
Osborne	Army	4	6,205.60	\$6,914.78	\$81,381.98	\$3,357.18	\$84,739.16	\$37,233.60
Osborne	Army	19	6,724.18	\$9,423.71	\$90,113.91	\$3,357.18	\$93,471.09	\$40,345.10
South Cobb	Army	8	6,638.27	\$7,450.49	\$87,109.78	\$3,357.18	\$90,466.96	\$39,829.65
Campbell	Army	7	8,877.38	\$7,321.65	\$113,850.25	\$3,357.18	\$117,207.43	\$53,264.30
Pebblebrook	Army	11	7,656.88	\$7,852.49	\$99,735.09	\$3,357.18	\$103,092.27	\$45,941.30
Campbell	Army	9	7,616.57	\$7,585.21	\$98,984.10	\$3,357.18	\$102,341.28	\$45,699.45
South Cobb	Army	9	7,812.88	\$7,585.21	\$101,339.81	\$3,357.18	\$104,696.99	\$46,877.30
Pebblebrook	Army	6	6,736.17	\$7,184.35	\$88,018.44	\$3,357.18	\$91,375.62	\$40,417.05
South Cobb	Army	16	6,425.45	\$8,401.23	\$85,506.63	\$3,357.18	\$88,863.81	\$38,552.70
Allatoona	Army	9	7,128.01	\$7,585.21	\$93,121.33	\$3,357.18	\$96,478.51	\$42,768.06
South Cobb	Army	1	5,612.70	\$4,710.06	\$72,062.46	\$3,357.18	\$75,419.64	\$33,676.20
Pebblebrook	Army	14	\$7,185.55	\$8,261.65	\$94,488.25	\$3,357.18	\$97,845.43	\$43,113.30
Osborne	Army	9	\$6,661.67	\$7,585.21	\$87,525.30	\$3,357.18	\$90,882.48	\$39,970.05
Kennesaw Mtn	Navy	17	\$8,050.67	\$8,401.23	\$105,009.27	\$3,357.18	\$108,366.45	\$48,304.02
Lassiter	Navy	15	\$6,346.57	\$8,401.23	\$84,560.07	\$3,357.18	\$87,917.25	\$38,079.42
North Cobb	Navy	7	\$6,179.57	\$7,321.65	\$81,476.49	\$3,357.18	\$84,833.67	\$37,077.42
North Cobb	Navy	4	\$8,042.18	\$6,914.78	\$103,420.94	\$3,357.18	\$106,778.12	\$48,253.08
McEachern	Navy	9	\$6,131.70	\$7,585.21	\$81,165.61	\$3,357.18	\$84,522.79	\$36,790.20
Hillgrove	Navy	12	\$6,303.70	\$7,989.65	\$83,634.05	\$3,357.18	\$86,991.23	\$37,822.20
McEachern	Navy	9	\$8,893.38	\$7,585.21	\$114,305.77	\$3,357.18	\$117,662.95	\$53,360.28
Hillgrove	Navy	12	\$6,774.19	\$7,989.65	\$89,279.93	\$3,357.18	\$92,637.11	\$40,645.14
Allatoona	Navy	4	\$8,384.72	\$6,914.78	\$107,531.42	\$3,357.18	\$110,888.60	\$50,308.32
Lassiter	Navy	5	\$9,304.58	\$7,042.46	\$118,697.42	\$3,357.18	\$122,054.60	\$55,827.48
Kennesaw Mtn	Navy	4	\$6,740.38	\$6,914.78	\$87,799.34	\$3,357.18	\$91,156.52	\$40,442.28
Sprayberry	Navy	2	\$8,214.38	\$5,748.00	\$104,320.56	\$3,357.18	\$107,677.74	\$49,286.28
Sprayberry	Navy	7	\$6,740.97	\$7,321.65	\$88,213.29	\$3,357.18	\$91,570.47	\$40,445.82
			\$200,711.93	\$206,286.80	\$2,614,829.96	\$94,001.04	\$2,708,831.00	\$1,204,271.58

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: V-MedACE Reimbursement

FY2022 Proposed Budget: \$1,117,141

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$901,456		
FY2019 Actual	\$1,047,076	\$145,620	16.15%
FY2020 Actual	\$1,402,892	\$355,816	33.98%

FY2021 Original Budget	\$985,295
FY2021 Revised Budget	\$985,295

Revenue Description: 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.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to June Collections	\$1,402,892	\$1,047,076	\$901,456	\$1,117,141

<u>FY2022</u>	
Projected Revenue	\$1,117,141

**FY2022 BUDGET DEVELOPMENT
REVENUE**



Revenue Type: W-Federal Grant - Medicaid

FY2022 Proposed Budget: \$689,545

		<u>Change</u>	<u>% Change</u>
FY2018 Actual	\$772,606		
FY2019 Actual	\$687,849	(\$84,757)	-10.97%
FY2020 Actual	\$608,181	(\$79,668)	-11.58%

FY2021 Original Budget	\$557,360
FY2021 Revised Budget	\$557,360

Revenue Description: 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.

Calculations: FY2022 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>Average</u>
July to June Collections	\$608,181	\$687,849	\$772,606	\$689,545
<u>FY2022</u>				
Projected Revenue	\$689,545			

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: X-Flood Control

FY2022 Proposed Budget: \$0

FY2018 Actual	\$19,907
FY2019 Actual	\$19,413
FY2020 Actual	\$21,870

FY2021 Original Budget	\$0
FY2021 Revised Budget	\$0

Revenue Description: Funding transferred from the Office of Treasury and Fiscal Services. The amount was paid by the United States Government for the flood control lands situated in the county for the federal fiscal year ending September 30, 2008. These funds represent CCSD's portion of the payment of 75 percent of receipts deposited from the leasing of lands acquired for flood control, navigation, allied purposed pursuant of 33 USC 701c3.

FY2022 BUDGET DEVELOPMENT
REVENUE



Revenue Type: Y-E-Rate Revenue

FY2022 Proposed Budget: \$0

FY2018 Actual	\$0
FY2019 Actual	\$0
FY2020 Actual	\$0

FY2021 Original Budget	\$0
FY2021 Revised Budget	\$0

Revenue Description: The Schools and Libraries Universal Service Support Program, commonly known as the E-rate program, helps schools and libraries obtain affordable telecommunications services, broadband Internet access and internal network connections. Funding may be requested under five categories of service: telecommunications, telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and whether the school or library is located in an urban or rural area. The discounts range from 20 percent to 90 percent of the costs of eligible services. Most E-rate funding will be received in the form of a discount in FY2022.

TABLE OF CONTENTS
EXPENDITURES

FY2021 General Fund Expenditure Budget Adjustments 1
FY2021 One-Time Expenditures..... 2
New School/Addition Costs 3
Salary/Benefit Changes..... 4
Salary/Position Adjustments..... 5
Miscellaneous Expenditure Adjustments 6
SPLOST 6 Election Expenditures 7
Raise for All Non-Temporary Employees of 4.0%..... 8
Utilize Fund Balance Reserve 9

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 1 - FY2021 General Fund Expenditure
Budget Adjustments

FY2022 Proposed Budget: **\$22,366,117**

Expenditure Description:

FY2021 Board approved General Fund expenditure adjustments:

Additional funding for COVID virus mitigation in schools <i>(approved 12/17/20)</i>	\$12,000,000
Encumbrances	<u>\$10,366,117</u>
Total	\$22,366,117

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 2 - FY2021 One-Time Expenditures

FY2022 Proposed Budget: **(\$21,651,868)**

Expenditure Description:

FY2021 Board approved one-time expenditures which are off set by one-time revenue received:

Additional funding for COVID virus mitigation in schools <i>(approved 12/17/20)</i>	(\$12,000,000)
Transfer of General Fund Expenditures to Federal CARES Act Fund	\$15,714,249
COVID Related Supplies and Unforeseen Expenditures <i>(approved 8/20/20)</i>	(\$15,000,000)
Encumbrances	<u>(\$10,366,117)</u>
Total	(\$21,651,868)

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 3 - New School/Addition Costs

FY2022 Proposed Budget: **(\$804,452)**

Expenditure Description:

Additional Operating Costs (6 days for employees, custodial supplies, and double instructional supply allotments) for Pearson Middle School	\$279,601
Discontinue new school additional staff work days from prior year - King Springs ES, Clay-Harmony Leland ES, Osborne HS, Cobb Horizon HS, CVA and CITA	<u>(\$1,084,053)</u>
Total	(\$804,452)

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 4 - Salary/Benefit Changes

FY2022 Proposed Budget: **\$19,390,432**

Expenditure Description:

FY2022 Positions - See attached Position Overview

FY2022 Salary Step for Eligible Employees \$13,818,262

Increase in Employer TRS Portion *(from 19.06% to 19.81%)* \$5,572,170

Total **\$19,390,432**

Cobb County School District
 FY2022 Budget Development
 General Fund Position Summary
 April 22, 2021

Position Description	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column	Column		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P			
	FY2017	FY2018	FY2019	FY2020	FY2021 Adjustments			FY2022 Budget Planning											
	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Original Budget	Board Approval Local Schools	Board Approval Central Office	Transfers Schools & Central Office	Explanation of Changes	FY2021 Revised Budget	FY2022 Allotment Projection & Adjustments	FY2022 Additional Instructional Allotments	FY2022 New School Pearson Middle School	FY2022 CITA Program	FY2022 Custodians Square Footage	FY2022 Central Office Transfer	Total	Proposed FY2022 Budget	
1 Kindergarten Teachers	373.00	358.00	355.00	348.00	360.00					360.00	(61.00)						299.00	1	
2 Kindergarten EIP	121.50	106.50	132.50	129.00	135.00					135.00	(15.00)						120.00	2	
3 Grades 1-3	1,076.00	1,044.00	1,027.00	1,016.00	1,022.50					1,022.50	(62.00)						960.50	3	
4 Grades 1-3 EIP	295.00	262.50	277.00	286.50	295.00					295.00	17.00						312.00	4	
5 Grades 4-5	588.00	588.00	589.00	581.00	581.00					581.00	(28.00)						553.00	5	
6 Grades 4-5 EIP	174.00	178.00	185.00	186.00	194.50					194.50	9.00						203.50	6	
7 Grades 4-5 Fine art Orchestra	-	-	-	-	-					-	-						-	7	
8 Elementary Specialist	228.00	231.50	229.50	229.00	228.00					228.00	(10.00)						218.00	8	
9 Grades 6-8	822.00	823.00	835.00	850.00	864.50					864.50	(25.00)						839.50	9	
10 Grades 9-12	1,065.00	1,081.50	1,083.50	1,074.50	1,070.00					1,070.00	8.50		4.00				1,082.50	10	
11 Online Virtual Learning Teachers & CVA Specialists	11.00	11.00	11.00	11.00	11.00					11.00	-						11.00	11	
12 Career & Technology	122.50	122.00	117.50	115.00	121.50					121.50	3.50						125.00	12	
13 ROTC	28.00	28.00	28.00	28.00	28.00					28.00	-						28.00	13	
14 IEL Intensive Eng Language	31.50	31.50	32.50	31.50	31.50					31.50	-						31.50	14	
15 In School Suspension Teacher	41.00	-	-	-	-					-	-						-	15	
16 Discretionary Staff - Certified	115.11	101.11	59.11	163.11	31.11					31.11	226.50	26.00					283.61	16	
17 Tech Instructional Specialist TTIS	-	-	20.00	20.00	20.00					20.00	-						20.00	17	
18 Magnet Teachers	12.00	12.00	12.00	12.00	12.00					12.00	-						12.00	18	
19 Magnet Coordinators	6.00	6.00	6.00	6.00	6.00					6.00	-						6.00	19	
20 ESOL	186.00	191.00	191.50	190.00	209.50					209.50	8.00						217.50	20	
21 Gifted	493.00	517.00	541.00	547.00	563.50					563.50	16.50						580.00	21	
22 Remedial	193.50	214.00	223.50	240.00	250.50					250.50	4.50		0.50				255.50	22	
23 Positive Behavior Intervention & Support (PBIS)	-	1.00	1.00	-	-					-	-						-	23	
24 ALT Program	-	-	-	-	-					-	-						-	24	
25 Special Needs	-	-	-	-	-					-	-						-	25	
26 Special Ed Teachers	1,197.00	1,254.00	1,255.00	1,255.00	1,300.00					1,300.00	-						1,300.00	26	
27 Autism/ Behavior Support Teachers	-	-	-	-	-					-	-						-	27	
28 Preschool Special Ed Teachers	79.50	79.50	79.50	79.50	79.50					79.50	-						79.50	28	
29 Special Ed Parapros	452.00	452.00	452.00	452.00	452.00					452.00	-						452.00	29	
30 Special Ed Preschool Parapros	137.00	137.00	137.00	137.00	137.00					137.00	-						137.00	30	
31 In School Suspension Parapros	-	41.00	41.00	41.00	41.00					41.00	-		1.00				42.00	31	
32 Kindergarten Parapros	373.00	358.00	355.00	348.00	360.00					360.00	(61.00)						299.00	32	
33 Other Instructional Parapros (ES&Media)	234.10	232.60	230.60	228.10	228.10					228.10	(15.50)		0.60				213.20	33	
34 Online Virtual Learning Parapros	16.00	16.00	16.00	16.00	16.00					16.00	-						16.00	34	
35 Media Specialists	126.00	126.00	126.00	126.00	125.00					125.00	-		1.00				126.00	35	
36 Discretionary Staffs - Central Office	3.00	3.00	1.50	1.50	1.50					1.50	-						1.50	36	
Instructional School Positions	8,599.71	8,606.71	8,650.21	8,747.71	8,775.21	-	-	-		8,775.21	16.00	26.00	3.10	4.00	-	-	49.10	8,824.31	69.6% of total EEs
37 Assistant Administrators	-	-	-	-	-					-	-						-	37	
38 Parent Facilitator	-	-	1.00	-	-					-	-						-	38	
39 Principals	109.00	109.00	109.00	109.00	108.00					108.00	-		1.00				109.00	39	
40 Assistant Principals	211.00	227.00	229.00	228.00	229.00					229.00	(5.00)						224.00	40	
41 Coordinator/ Program Administrators	-	-	1.00	2.00	2.00					2.00	-						2.00	41	
42 Counselors ES, MS and HS	255.00	256.50	257.50	258.50	259.00					259.00	(6.50)		0.50				253.00	42	
43 MS Graduation Coaches	-	-	-	-	-					-	-						-	43	
44 HS Graduation Coaches	-	-	-	-	-					-	-						-	44	
45 Local School Secretary	110.00	110.00	109.00	109.00	110.00					110.00	-		1.00				111.00	45	
46 Local School Bookkeeper	110.00	110.50	111.50	111.00	111.00					111.00	0.50		1.00				112.50	46	
47 Local School Clerk	272.50	272.00	274.00	270.50	272.50					272.50	(5.00)		1.50				269.00	47	
48 Interpreters - ESOL/Foreign Language	12.00	12.00	12.00	12.00	12.00					12.00	-						12.00	48	
49 Parent Resource Specialist at IWC	-	-	-	-	-					-	-						-	49	
50 Interpreters - Special Ed	7.00	7.00	7.00	7.00	7.00					7.00	-						7.00	50	
51 Diagnosticians	4.00	4.00	4.00	4.00	4.00					4.00	-						4.00	51	
52 Diagnosticians - PreSchool	4.00	4.00	4.00	4.00	4.00					4.00	-						4.00	52	
53 Audiologists	3.30	3.30	3.30	3.30	3.30					3.30	-						3.30	53	
54 Audiologist Parapros	-	-	-	-	-					-	-						-	54	
55 Occupational Therapists	9.30	9.30	9.30	9.30	9.30					9.30	-						9.30	55	
56 Physical Therapists	6.40	6.40	6.40	6.40	6.40					6.40	-						6.40	56	
57 Speech Language Pathologists	191.00	191.00	191.00	191.00	191.00					191.00	-						191.00	57	
58 SLP Parapro/ SLP Social Assignment	4.00	4.00	4.00	4.00	4.00					4.00	-						4.00	58	
59 Special Ed Nurses	11.50	11.50	12.38	12.50	12.50					12.50	-						12.50	59	
60 Support and Service Administrator (SSA) - HS	17.00	17.00	17.00	17.00	17.00					17.00	-						17.00	60	
61 Support and Service Administrator (SSA) - ES & MS	68.00	68.00	68.00	68.00	68.00					68.00	-						68.00	61	
62 School Nurses & Consulting Nurses & Supr	103.68	103.68	102.80	116.00	117.00					117.00	-		1.00				118.00	62	
63 Hospital/Homebound	2.00	2.00	2.00	3.00	3.00					3.00	-						3.00	63	
64 Special Ed Trainer	-	-	-	-	-					-	-						-	64	
65 Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00					1.00	-						1.00	65	
66 Community Based Skill Trainer - Teacher	-	-	-	-	-					-	-						-	66	
67 Community Based Skill Trainer - Parapro	-	-	-	-	-					-	-						-	67	
68 Psychologists	40.25	40.25	40.25	40.25	40.25					40.25	-						40.25	68	
69 Tech Specialists-Tech Department	71.00	71.00	71.00	71.00	71.00					71.00	-			2.00			73.00	69	
70 Social Workers & Supervisor	32.00	32.00	32.00	33.00	33.00					33.00	-						33.00	70	
71 Campus Officers	44.00	45.00	47.00	49.00	49.00					49.00	-		1.00				50.00	71	
72 Custodians	576.85	583.35	591.35	598.85	615.85					615.85	-				6.50		622.35	72	
73 Bus Monitors	60.00	60.00	60.00	60.00	60.00					60.00	-						60.00	73	
74 Bus Drivers (Regular & Spec Ed)	854.00	854.00	849.00	849.00	859.00					859.00	-						859.00	74	
75 Maintenance	138.00	138.00	139.00	139.00	139.00					139.									

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 5 - Salary/Position Adjustments

FY2022 Proposed Budget: **\$6,088,641**

Expenditure Description:

Additional Instructional Allotments <i>(26 positions x \$99,400)</i>	\$2,584,400
Additional Positions for the new Susan T. Pearson Middle School <i>(10.10 positions)</i>	\$929,020
Additional Instructional Allotments for CITA <i>(4 positions x \$99,400)</i>	\$397,600
Absorb Purchasing/Warehouse <i>(Fund 0696)</i> and Flexible Benefits <i>(Fund 0697)</i> Funds	\$1,644,621
Custodians for Additional Square Footage <i>(6.5 positions x \$52,000)</i>	\$338,000
Communications Analytics Supervisor <i>(1.0 position)</i>	\$0
Technology Customer Care <i>(2.0 positions x \$97,500)</i>	<u>\$195,000</u>
Total	\$6,088,641

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 6 - Miscellaneous Expenditure
Adjustments

FY2022 Proposed Budget: **\$1,248,404**

Expenditure Description:

Expenditure Adjustment for Cell Tower	\$1,357,389
Expenditure Adjustment for Transfers to Other Funds	(\$693,899)
Expenditure Adjustment for Utilities	\$203,798
Expenditure Adjustment for MedACE	\$131,846
Expenditure Adjustment for Medicaid	\$132,185
Expenditure Adjustment for Miscellaneous Grants	<u>\$117,085</u>
Total	\$1,248,404

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: Expenditure Adjustment for Cell Towers

FY2022 Proposed Budget: **\$1,357,389**

Expenditure Description:

FY2022 adjustment based on Cell Tower Schedule.

FY2022 Original Budget	\$1,821,637
FY2021 Original Budget	<u>(\$464,248)</u>
Difference - Adjustment to FY2022 Budget	\$1,357,389

**FY2022 BUDGET DEVELOPMENT
EXPENDITURES**



**Expenditure Type: Expenditure Adjustment for Transfers
To Other Funds**

FY2022 Proposed Budget: (\$693,899)

Expenditure Description:

Transfer funding from the General Fund to Other Funds as described below:

	FY2021	FY2022	Difference
Fund 0554 Public Safety <i>Parking decals sold to students to pay for campus police officers.</i>	\$1,118,048	\$1,490,865	\$372,817
Fund 0556 Adult High School <i>Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve basic educational skills and work toward high school completion.</i>	\$279,335	\$279,335	\$0
Fund 0353 District Building Fund <i>Expenditures include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.</i>	\$700,000	\$1,000,000	\$300,000
Fund 0692 Self Insurance <i>CCSD has elected to self-insure in certain areas of liability.</i>	\$372,817	\$0	(\$372,817)
Fund 0696 Purchasing/Warehouse <i>Accounts for the system-wide Purchasing & Warehouse functions.</i>	\$893,316	\$0	(\$893,316)
Fund 0697 Flexible Benefits <i>Accounts for the flexible benefits offered to eligible employees.</i>	<u>\$100,583</u>	<u>\$0</u>	<u>(\$100,583)</u>
Total	\$3,464,099	\$2,770,200	(\$693,899)

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: Expenditure Adjustment for Utilities

FY2022 Proposed Budget: **\$203,798**

Expenditure Description:

	FY2021	FY2022	Difference
Water & Sewer	\$2,630,008	\$2,656,308	\$26,300
Natural Gas	\$1,562,442	\$1,578,066	\$15,624
Electricity	\$16,187,340	\$16,349,213	\$161,873
Fuel	\$4,461,773	\$4,461,773	\$0
Phone	<u>\$3,578,332</u>	<u>\$3,578,332</u>	<u>\$0</u>
Total	\$28,419,895	\$28,623,693	\$203,798

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: Expenditure Adjustment for MedACE

FY2022 Proposed Budget: **\$131,846**

Expenditure Description:

FY2022 adjustment based on projected Federal MedACE revenue.

FY2022 Original Budget	\$1,117,141
FY2021 Original Budget	<u>(\$985,295)</u>
Difference - Adjustment to FY2022 Budget	\$131,846

**FY2022 BUDGET DEVELOPMENT
EXPENDITURES**



Expenditure Type: Expenditure Adjustment for Medicaid

FY2022 Proposed Budget: \$132,185

Expenditure Description:

FY2022 adjustment based on projected Federal Medicaid revenue.

FY2022 Original Budget	\$689,545
FY2021 Original Budget	<u>(\$557,360)</u>
Difference - Adjustment to FY2022 Budget	\$132,185

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: Expenditure Adjustment for
Miscellaneous State Grants

FY2022 Proposed Budget: **\$117,085**

Expenditure Description:

FY2022 Grants are based on the FY2021 Grant Revised Budgets:

	FY2021	FY2022	Difference
Vocational Ed-Supervision	\$56,552	\$51,477	(\$5,075)
Instruct/Innovation Extended Year Grant	\$2,349	\$2,320	(\$29)
Vocational Ag Ed Extended Year	\$1,953	\$929	(\$1,024)
Vocational - Apprenticeship	\$36,639	\$32,637	(\$4,002)
Vocational - Industry Certification	\$35,000	\$5,000	(\$30,000)
Vocational - Ag Extended Day	\$3,246	\$2,207	(\$1,039)
Vocational - Extended Day	\$124,458	\$132,130	\$7,672
Construction Bond	\$144,000	\$906,000	\$762,000
Grant for Residential & Reintegration Services	\$251,352	\$251,352	\$0
Special Ed - State Preschool	\$4,072,950	\$3,521,000	(\$551,950)
Devereux	\$706,224	\$669,407	(\$36,817)
HB280 Math & Science Supplements	\$619,590	\$622,664	\$3,074
Hygiene Grant	<u>\$36,722</u>	<u>\$10,997</u>	<u>(\$25,725)</u>
Total	\$6,091,035	\$6,208,120	\$117,085

**FY2022 BUDGET DEVELOPMENT
EXPENDITURES**



Expenditure Type: 7 - SPLOST 6 Election Expenditures

FY2022 Proposed Budget: \$624,000

Expenditure Description:

Funding for expenditures related to the November 2021 election for SPLOST 6.

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 8 - Raise for All Non-Temporary
Employees of 4.0%

FY2022 Proposed Budget: **\$40,059,920**

Expenditure Description:

Raise for all Non-Temporary Employees ranging from 4.0% - 8.6% depending upon Salary Step eligibility.

FY2022 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 9 - Utilize Fund Balance Reserve

FY2022 Proposed Budget: **\$51,796,345**

Expenditure Description:

Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.

<u>FY2022 Total Revenue</u>	<u>FY2022 Total Expenditures</u>	<u>Difference</u>
\$1,184,060,854	(\$1,235,857,199)	(\$51,796,345)

Five Year Financial Forecast

Type	Category	FY2021 Board Approved Revised Budget	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Assumptions	
1 Local	Property Tax Revenue	\$ 541,870,829	\$ 564,026,799	\$ 592,228,139	\$ 621,839,546	\$ 652,931,523	\$ 685,578,099	\$ 719,857,004	<u>Property Digest Information</u> FY2022 Projected Digest 5.54% FY2023 Projected Digest 5.00% FY2024 Projected Digest 5.00% FY2025 Projected Digest 5.00% FY2026 Projected Digest 5.00% FY2027 Projected Digest 5.00%	
2	Other Tax Revenue	\$ 59,421,328	\$ 66,872,353	\$ 66,872,353	\$ 66,872,353	\$ 66,872,353	\$ 66,872,353	\$ 66,872,353		Constant
3	Other Local	\$ 4,395,679	\$ 4,578,960	\$ 4,578,960	\$ 4,578,960	\$ 4,578,960	\$ 4,578,960	\$ 4,578,960		Constant
4 State	Miscellaneous State Grant	\$ 6,091,035	\$ 6,208,120	\$ 6,208,120	\$ 6,208,120	\$ 6,208,120	\$ 6,208,120	\$ 6,208,120		Constant
5	QBE	\$ 518,368,928	\$ 535,357,204	\$ 535,357,204	\$ 535,357,204	\$ 535,357,204	\$ 535,357,204	\$ 535,357,204		Constant
6 Federal	Indirect Cost	\$ 4,517,147	\$ 4,006,460	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147		Constant
7	ROTC	\$ 1,072,281	\$ 1,204,272	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant	
8	MedAce	\$ 985,295	\$ 1,117,141	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant	
9	Medicaid	\$ 557,360	\$ 689,545	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant	
10 Revenue Total		\$ 1,137,279,882	\$ 1,184,060,854	\$ 1,212,377,129	\$ 1,241,988,536	\$ 1,273,080,513	\$ 1,305,727,089	\$ 1,340,005,994		
11 Reserve Available	Funds Reserved in Prior Year	\$ 53,622,240	\$ 51,796,345	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funds Available		\$ 1,190,902,122	\$ 1,235,857,199	\$ 1,212,377,129	\$ 1,241,988,536	\$ 1,273,080,513	\$ 1,305,727,089	\$ 1,340,005,994		
12 Base	FY21 Revised Budget	\$ 1,190,902,122								
13	FY22 Proposed Budget		\$ 1,235,857,199							
14	Prior Year Continuation Budget			\$ 1,235,857,199	\$ 1,251,382,735	\$ 1,267,118,654	\$ 1,283,568,112	\$ 1,300,734,311		
15 Salary/Benefits	Annual Step Increase			\$ 14,025,536	\$ 14,235,919	\$ 14,449,458	\$ 14,666,200	\$ 14,886,193	Annual Step Increase for All Eligible Employees	
16	Increased Benefit Cost			\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends	
Expenditure Total		\$ 1,190,902,122	\$ 1,235,857,199	\$ 1,251,382,735	\$ 1,267,118,654	\$ 1,283,568,112	\$ 1,300,734,311	\$ 1,318,620,504		
Forecasted (Deficit)/Surplus		\$ -	\$ -	\$ (39,005,606)	\$ (25,130,118)	\$ (10,487,598)	\$ 4,992,778	\$ 21,385,490		

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
Purchases Specifically Pre-Approved By The Board
Proposed for adoption with the July 1, 2021 Budget (FY2022 Budget)

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
1	Direct Instruction Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664210-XXXXX, Media Books and Periodicals XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664110-XXXXX, Textbooks-New XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664120-XXXXX, Textbooks-Replacement XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Furniture & Equip \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXX, Computer Equip \$5000 and above	Materials and equipment for instruction of students such as supplies, software, furniture, equipment, musical instruments, media books and magazines, computers, computer peripherals, textbooks, student agendas; diploma covers, inserts and seals; vocational lab materials and equipment for middle and high schools; growth and replacement instructional furniture and equipment
2	Instructional Support Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies	Instructional-related services such as alternative education service provider, grant evaluation services, speech language pathology services, nursing services for medically fragile students, Medicaid revenue enhancement, interpreting services - sign language & ESL, influenza/pneumonia/Tdap vaccines, ambulance services, recycling surplus textbooks, state and system testing programs and materials, recycling surplus textbooks
3	Operational Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Rental XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Custodial Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Equipment, \$5000 and above	Maintenance supplies such as HVAC air filters & supplies, building materials, door hardware, chair glides, lighting components, light bulbs, hand tools, paint, glass and acrylics, electrical supplies, plumbing supplies, irrigation system parts, sprinkler head replacements, floor covering including tile, carpet, and resilient athletic flooring, custodial equipment replacement parts and batteries, fire safety replacement equipment & parts, kitchen equipment parts, custodial supplies and liquids, custodial paper supplies, uniform rental; custodial equipment, trash compactors, 2-way radio equipment, audiometer/test scoring equipment, lawn maintenance equipment, intercom equipment
4	Operational Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXXX, Land Acquisition XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671510-XXXXX, Site Improvements XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672010-XXXXX, Construction XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672030-XXXXX, Capital Outlay/Miscellaneous	Environmental services such as asbestos abatement, sewage retention analysis, grease trap cleaning, indoor environmental quality surveys, hazardous waste disposal, sanitation services, etc.; inspections and maintenance services such as pest control, elevator inspections & maintenance, fire alarm inspections, fire extinguisher/sprinkler inspections, fire hydrant inspections, 2-way radio equipment repairs, audiometer/test score equipment repairs, intercom equipment repairs, etc.; repair/Maintenance of: instructional equipment & furniture, grounds & shop equipment, kitchen equipment, custodial equipment; substitute/supplemental custodial services; Time and Materials contracts such as electrical T&M, construction T&M, roofing T&M, painting services, portable relocation and maintenance, demolition of portable classrooms, flooring installation services, athletic field maintenance, landscaping, cooling tower program, PM & repair of chillers, overhead door maintenance & repair, theater lighting & sound system PM & repair, emergency generator maintenance & repair, tree removal services, lawn equipment repair, etc.; geotechnical services, construction phase testing, land acquisition services, surveying services

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
Purchases Specifically Pre-Approved By The Board
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Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
5	Technology Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561220-XXXXXX, Recurring Software License Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXXX, Computer-related Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXXX, Computer \$1000 and \$4999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXXX, Equipment >\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXXX, Computer-related Equipment >\$5000	Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, video surveillance systems/software, network data cabling, fiber cabling, etc.; recurring software license fees such as, Remedy, Veritas, Blackboard, student information system and gradebook, textbook inventory management, records management system, GPS/AVL tracking, time keeping, energy tracking, video surveillance, etc.
6	Technology Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXXXX, Repair & Maintenance, Technology XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXXXX, Telephone Expenses	Technology related contract services such as copier repairs, eRate audit, technology consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data & fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services -NIMLI/WAN/Metro, internet service
7	Utilities and Fuel	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-541000-XXXXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel
8	Transportation/Fleet Maintenance Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561095-XXXXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXXX, Computer-related Equip, \$1000 - \$4999.99	Tires, school bus digital video systems
9	Transportation/Fleet Maintenance Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXXX, Repair & Maintenance	Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store
10	Food & Nutrition Services Items	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXXXX, Support Items XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-563010-XXXXXX, Food XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXXX, Equipment, \$5000 and above	Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms
11	Food & Nutrition Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
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Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
	District Wide Items	
12	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXX, Computer Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer-related Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Furniture & Equip, \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXX, Computer-related Equip, \$5000 and above	Office supplies, copy paper, copier & duplicator supplies, whiteboards (dry erase) & corkboards, printer cartridges, packing supplies; administrative furniture and equipment, computers and computer peripherals; growth and replacement administrative furniture and equipment
13	District Wide Services	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-5XXXXX-XXXXX, Salary and Benefits XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530020-XXXXX, Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530030-XXXXX, Base Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559410-XXXXX, Services Purchased from Charter Schools XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589020-XXXXX, Self Insurance Service/Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589030-XXXXX, Self Insurance Litigation XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-593010-XXXXX, Transfers to Other Funds	Services that are utilized District Wide including district online payment system, armored car services, professional printing services, physicals and drug testing, moving services, charter bus services, services purchased from charter schools, legal fees, transfers to other funds, warehouse supplemental delivery services, insurance claims handling systems, insurance broker/insurance benefits services, self insurance litigation fees, salary/benefits services