

# Cobb County School District



## FY2022 Budget Popular Report

**FY2022**  
**BUDGET MESSAGE**  
**COBB COUNTY SCHOOL DISTRICT**  
**CHRIS RAGSDALE –SUPERINTENDENT**  
**May 5, 2021**

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 45.74% 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 2022 saw a \$568 million increase in QBE formula appropriations for K – 12 education, mainly due to State tax collections remaining strong during the coronavirus pandemic. This increase allowed for a 60% restoration of the prior year's austerity cuts and as a result, CCSD will receive nearly \$36 million in austerity cut restoration. This increase is offset by a decline in QBE earnings of \$16 million due to fewer students being enrolled during the pandemic. The Board's continued practices of wise fiscal management, common-sense planning, and maintaining 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 53.67% 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 County School District FY2022 Budget

## Message from the Superintendent

The FY2022 General Fund Budget is structurally balanced as revenue of \$1,184,060,854 plus utilization of \$51,796,345 in fund balance reserve is equal to recurring expenditures. The expenditure budget is \$1,235,857,199. The budget is based on a predicted enrollment of 107,393 (including Devereux, PreK and MOWR) students and major highlights include:

- \$36 Million State of Georgia QBE Austerity Cut Restoration
- 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 – 5.54%
- 26.00 Instructional Support Positions
- Staffing & Operational Cost for the new Susan Todd Pearson Middle School – including 10.10 positions and the Cobb Innovation & Technology Academy (CITA) – including 4.00 Positions
- 6.50 Custodian Positions (Based on square footage)
- 2.00 Technology Customer Care positions
- Budgeted Fund Balance Usage – (\$51,796,345)
- Salary Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – (Salary increase range 4.00% - 8.6% depending upon step eligibility)

The preparation of the FY2022 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 FY2022.

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. We have a tremendous Team in this District and every Team member has gone above and beyond all year. Once again, I am recommending a budget which prioritizes our staff in a significant, and well-deserved, 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 FY2022 Budget

The development of the FY2022 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 Financial Services values: Honesty, Hard Work, Accountability, Dedication and Dependability.

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 \$51,796,345 in reserve funding 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. FY2022 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 FY2022 Budget on April 22, 2021. The Board has scheduled two initial public forums for interested parties to present any additional input or comments regarding the FY2022 Tentative Budget and public input for the American Rescue Plan (ARP) Act, the third COVID-19 relief bill, during the FY2022 Tentative Budget hearings. All interested stakeholders – students, families, educators and community members – may provide feedback during these hearings. These public forums will be held on May 20, 2021 at 6:30 PM and on June 10, 2021 at 6:30 PM. An additional public forum will be held on June 17, 2021 at 10:30 AM. Final adoption of the FY2022 Budget was originally scheduled for June 10, 2021 at 7:00 PM. However, with the addition of a third public forum, final adoption is scheduled to occur on June 17, 2021 at 11:00 AM. The FY2022 Tentative 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 are continued at the previous year's level.

# General Fund Budget Preparation

## *FY2022 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 **13,500** employees, CCSD is the largest employer in Cobb County.

## 112 Schools

Elementary Schools – 66

Middle Schools – 26

High Schools – 17

Special Education Centers – 1

Early Learning Center – 1

Adult Education Center – 1

Enrollment:

## 107,000+

White 34.94%

Black 30.64%

Hispanic 23.70%

Asian 5.98%

Multi-Racial 4.45%

American Indian < 1%

Pacific Islander < 1%

**2<sup>nd</sup>** largest school district in the state.

**23<sup>rd</sup>** 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

**1** **Cobb Innovation & Technology Academy** focusing primarily on trade occupations:  
Maker Pillar – Automotive, Carpentry, Welding, HVAC, Masonry, Plumbing and Electrical  
Emerging Pillar – Cybersecurity, Networking and Energy and Power  
Health and Community Pillar – Clinical Lab, Patient Care, EMR, Phlebotomy and Surgical Technology

The District has met the requirements established by the Cognia® Accreditation Commission and is accredited by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement – Valid through 2024.



# General Fund Metrics



## CCSD Operational and Financial Credit Ratings

Aaa	Long Term Rating	Moody's Investors Service
MIG1	Short Term Rating	Moody's Investors Service
AAA	Long Term Rating	Standard & Poor's Global Ratings
A-1	Short Term Rating	Standard & Poor's Global Ratings

Note: All 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)
FY2022	Salary Increase Range 4.00% - 8.6% (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.

## FY2022 Expenditure Metrics

Salaries/Fringe Benefits	93.29% of the General Fund Budget
Instruction	72.23% of the General Fund Budget
General Administration	1.14% of the General Fund Budget

## FY2022 Revenue Breakout

53.67%	Local Property Tax Funding
45.74%	State of Georgia QBE (Quality Basic Education)/ Grant Funding
0.59%	Federal Program Funding
100.00%	Total General Fund Revenue



# General Fund Metrics – Millage Rate

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Millage Type	FY2021	Change	FY2022
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 FY2022 Tentative Budget

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	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
FY2022 Tentative Budget	\$1,184,060,854	\$1,235,857,199	\$51,796,345

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*The \$51.796 million difference between revenues and expenditures will be addressed with unassigned fund balance reserve.*

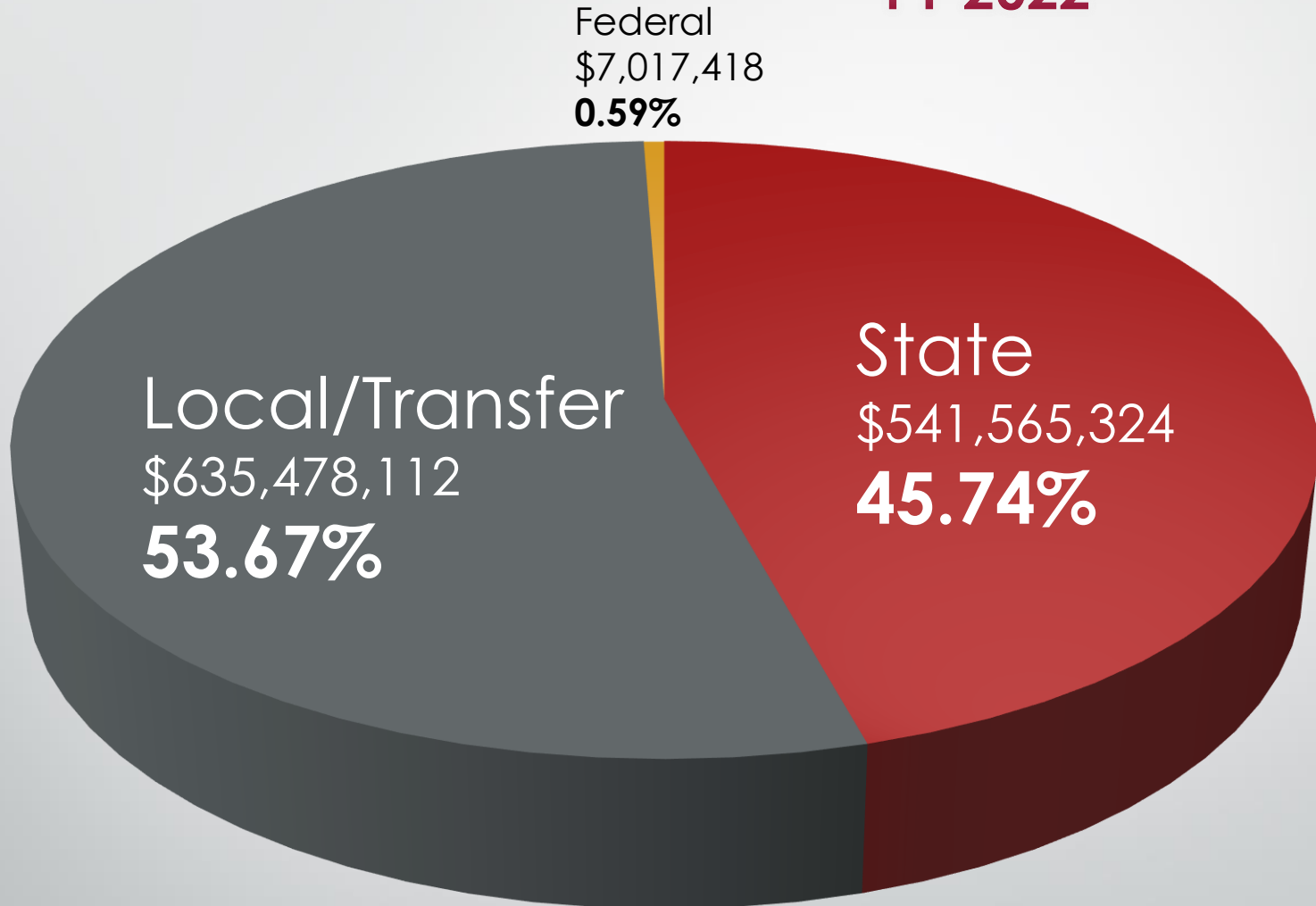
# General Fund Revenue

## Major General Fund FY2022 Revenue Categories

Revenue Type	FY2022 Budget	Comments
<b>Local Revenue</b>		
Property Tax Revenue	\$564,026,799	5.54% Digest Increase; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$41,914,408	Property tax collected for registering and titling motor vehicles. Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$2,234,287	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$14,962,168	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$4,815,394	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,722,841	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$684,001	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	\$539,254	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$348,400	Reflects an analysis of declining interest rates applied to average monthly balances
Half Time Exhibition	\$0	Gate receipts from annual marching band exhibition moved to a donation account in FY2019
Local Revenue – Cell Tower	\$1,821,637	Budget based on cell tower agreements
Local Revenue – Other	\$2,073,588	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$292,335	Estimated revenue from sale of school district assets
Leased Property Revenue	<u>\$43,000</u>	Lease revenue on school district property
Sub-Total Local Revenue	\$635,478,112	
Transfer from Other Funds	<u>\$0</u>	Due to COVID restrictions on revenue in FY2021 and projected restrictions in FY2022, the transfer from Facility Use Fund is being reduced
Total Local/Transfer Revenue	<b>\$635,478,112</b>	
<b>State Revenue</b>		
Miscellaneous State Grants	\$6,208,120	Revenue received from State Grants
State QBE Revenue	<u>\$535,357,204</u>	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts
Total State Revenue	<b>\$541,565,324</b>	
<b>Federal Revenue</b>		
Indirect Cost Revenue	\$4,006,460	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,204,272	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$1,117,141	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	<u>\$689,545</u>	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
Total Federal Revenue	<b>\$7,017,418</b>	
<b>Total Revenue</b>	<b>\$1,184,060,854</b>	

# General Fund Revenue

FY 2022



**\$1,184,060,854**

General Fund Budgeted Revenue Total (FY2022)

# General Fund – Local Revenue

Local Revenue contributes approximately 53.67% of the Cobb County School District'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. FY2022 Property Tax revenue is based on a current millage levy of 18.9 mills. The following are FY2021 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	\$2,000	17.796	0.000	\$2,100
Gwinnett	\$4,000	19.700	1.900	\$2,506

*Based on FY2021 (2020 Digest) millage rates adopted by Metro Atlanta school districts.*

**School Tax Calculation** – The following example illustrates how FY2022 CCSD school taxes are calculated for a home valued at \$300,000:

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

# General Fund – State Revenue

The State of Georgia contributes approximately 45.74% of the Cobb County School District'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. The CCSD 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 latest available, 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

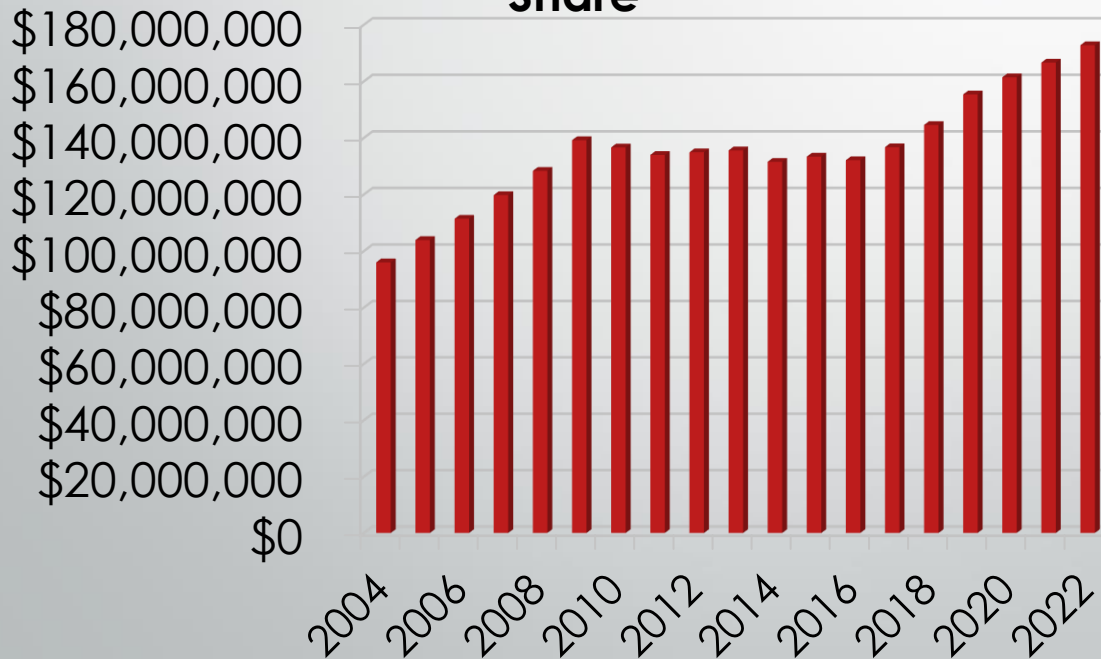
# General Fund – State Revenue

**Base Amount** - Standard cost per student amount established by the State of Georgia. The base amount for FY2021 (latest available) 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. The CCSD'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 District.

**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
2022	\$172,787,491

# General Fund – State Revenue

## State of Georgia QBE Revenue Summary

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

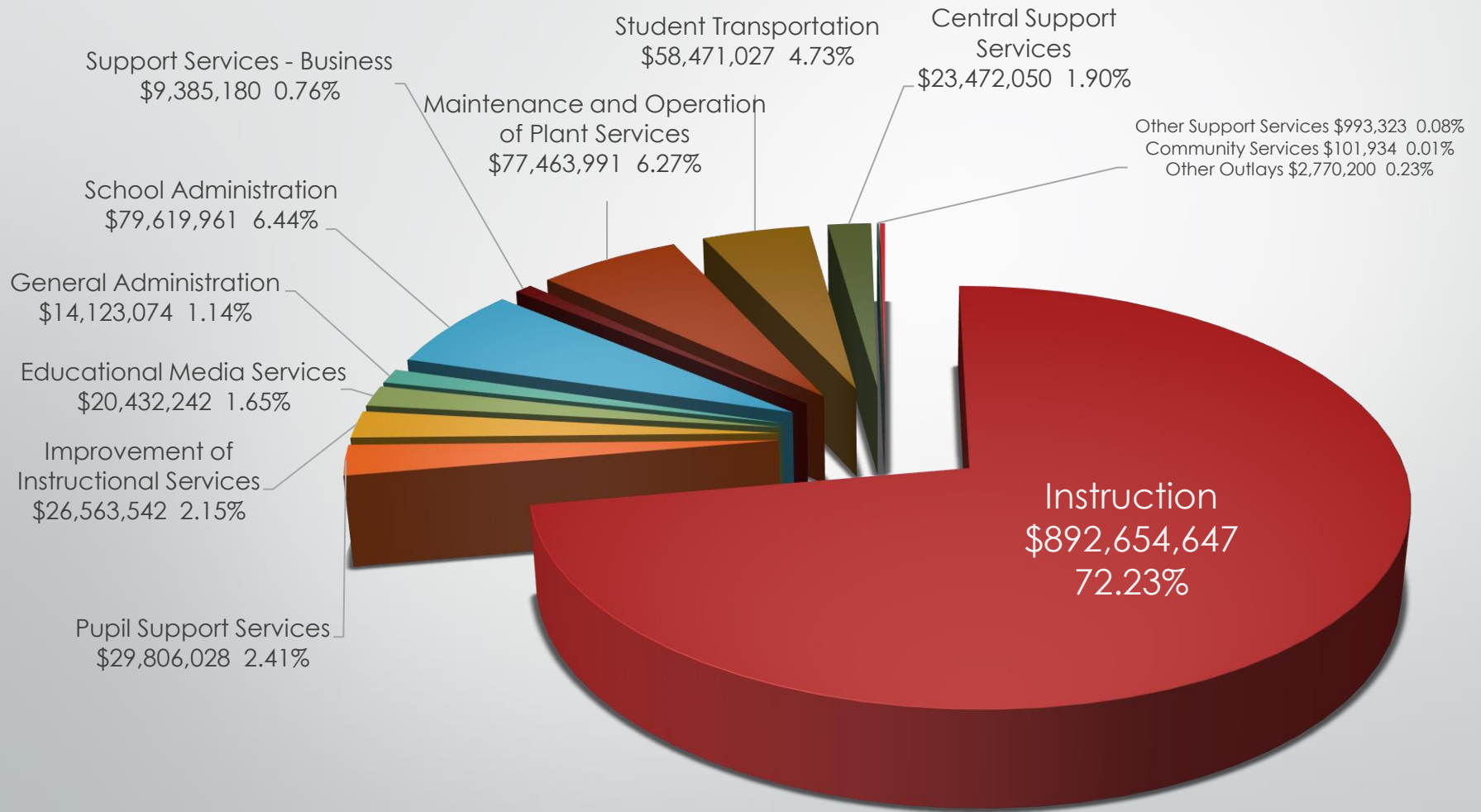
Revenue Source	Description	FY2022 Budgeted Funding
Indirect Cost	An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect 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.	\$4,006,460
ROTC	Federal revenue for ROTC instructor salary reimbursement.	\$1,204,272
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.	\$1,117,141
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.	\$689,545
<b>Total</b>		<b>\$7,017,418</b>

# General Fund Expenditure Appropriations

## Major General Fund FY2022 Expenditure Appropriations

Expenditure Type	Budget		
FY2021 Original Budget	\$1,168,536,005		
Board Approved Adjustments	<u>\$22,366,117</u>	<ul style="list-style-type: none"> <li>• \$12,000,000 Additional funding for COVID virus mitigation in schools</li> <li>• <u>\$10,366,117</u> Expenditure encumbrances</li> <li>• \$22,366,117</li> </ul>	
FY2021 Revised Budget	\$1,190,902,122		
FY2022 Expenditure Changes			
		Subtract FY2021 one-time expenditures:	
	(\$21,651,868)	<ul style="list-style-type: none"> <li>• (\$12,000,000) Additional funding for COVID virus mitigation in schools</li> <li>• \$15,714,249 General Fund expenses transferred to the CARES Act Fund for continuation of core services</li> <li>• (\$15,000,000) Related to operational and positional needs from COVID (cleaning supplies, substitute costs, positions, etc.)</li> <li>• <u>(\$10,366,117)</u> Expenditure encumbrances</li> <li>• (\$21,651,868)</li> </ul>	
		Operating Costs to Open New Schools:	
	(\$804,452)	<ul style="list-style-type: none"> <li>• \$279,601 Additional Operating Costs (6 additional staff work days, custodial supplies, &amp; double instructional supply allotments) for Pearson Middle School</li> <li>• <u>(\$1,084,053)</u> 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</li> <li>• (\$804,452)</li> </ul>	
		Salary/Benefit Changes:	
	\$19,390,432	<ul style="list-style-type: none"> <li>• \$13,818,262 Salary step for eligible employees</li> <li>• <u>\$5,572,170</u> Increase in employer portion of GA Teacher Retirement System (TRS) from 19.06% to 19.81%</li> <li>• \$19,390,432</li> </ul>	
		Salary/Position Adjustments:	
	\$6,088,641	<ul style="list-style-type: none"> <li>• \$2,584,400 Additional Instructional Allotments</li> <li>• \$929,020 Additional positions to open the New Susan T. Pearson Middle School</li> <li>• \$397,600 Additional Instructional Allotments for the Cobb Innovation &amp; Technology Academy (CITA)</li> <li>• \$338,000 Custodians for increased square footage</li> <li>• \$1,644,621 Positions to merge the Purchasing/Warehouse Fund (0696) and Flexible Benefits Fund (0697) into the General Fund</li> <li>• \$ - Position for Communications Analytics Supervisor - Budget Neutral using current budget funds</li> <li>• <u>\$195,000</u> Positions for Technology Customer Care</li> <li>• \$6,088,641</li> </ul>	
		Miscellaneous Expenditure Adjustments:	
	\$1,248,404	Includes expenditure adjustments for Cell Tower, Miscellaneous State Grants, Utilities, Transfers to Other Funds, etc.	
		SPLOST 6 Election Expenditures:	
	\$624,000	Expenditures related to conducting the November 2021 election for SPLOST 6	
		Raise for all Non-Temporary Employees:	
	<u>\$40,059,920</u>	Raise for all Non-Temporary Employees ranging from 4.0% - 8.6% depending upon Salary Step eligibility	
<b>Total Expenditures</b>	<b>\$1,235,857,199</b>		

# General Fund Expenditure Appropriations FY2022



## \$1,235,857,199

General Fund Budgeted Expenditure Total (FY2022)

# General Fund Expenditure Appropriations

## FY2022 Salary Explanation

FY2022 Adopted Budget:

Salaries \$811,212,180

Fringe Benefits \$341,732,446

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Total Compensation/ \$1,152,944,626 = 93.29 %  
Total Expenditures \$1,235,857,199

*93.29% of the CCSD Budget is comprised of Salaries and Fringe Benefits*

# General Fund Analysis of Function Groups

## FY2022 General Fund Tentative Budget

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### Revenue Source

Local Revenue	\$635,478,112	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	\$541,565,324	State Revenue sources include: Miscellaneous State Grants and State of Georgia Quality Basic Education (QBE) funding.
Federal Revenue	\$7,017,418	Federal Revenue sources include: Indirect Cost revenue from grants and programs; ROTC instructor salary reimbursement and MedACE/Medicaid program reimbursements.
Transfer Revenue	\$0	Transfer Revenue sources include: Transfer from the Facility Use fund which 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.
<b>Total Revenue</b>	<b>\$1,184,060,854</b>	
Utilize Fund Balance	\$51,796,345	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>\$1,235,857,199</b>	

# General Fund Analysis of Function Groups

## FY2022 General Fund Tentative Budget

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### Appropriations

Instruction	\$892,654,647	<p>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.</p>
Pupil Support Services	\$29,806,028	<p>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.</p>
Improvement of Instructional Services	\$26,563,542	<p>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.</p>
Educational Media Services	\$20,432,242	<p>Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.</p>

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# General Fund Analysis of Function Groups

## FY2022 General Fund Tentative Budget

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### Appropriations

General Administration	\$14,123,074	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.
School Administration	\$79,619,961	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.
Support Services - Business	\$9,385,180	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.
Maintenance of Operation and Plant Services	\$77,463,991	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.

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# General Fund Analysis of Function Groups

## FY2022 General Fund Tentative Budget

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### Appropriations

Student Transportation	\$58,471,027	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.						
Central Support Services	\$23,472,050	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	\$993,323	All other support services not properly classified elsewhere.						
Community Services	\$101,934	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	\$2,770,200	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control including transfers to other funds including: <table><tbody><tr><td>Public Safety</td><td>\$1,490,865</td></tr><tr><td>Adult High School</td><td>\$279,335</td></tr><tr><td>District Building</td><td>\$1,000,000</td></tr></tbody></table>	Public Safety	\$1,490,865	Adult High School	\$279,335	District Building	\$1,000,000
Public Safety	\$1,490,865							
Adult High School	\$279,335							
District Building	\$1,000,000							
<b>Total Appropriations</b>	<b>\$1,235,857,199</b>							

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# Other Funds – Table of Contents

- **Special Revenue Funds** **Page 25**
- **Debt Service Fund** **Page 34**
- **Capital Projects Fund** **Page 36**
- **Internal Service Funds** **Page 38**

# 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.
0448	American Rescue Plan (ARP)	Provides funding for secondary emergency relief.
0460	Title III	Limited English Proficient
0462	Title IV	Title IV-A - Student Support and Academic Enrichment; Title IV-B - 21 <sup>st</sup> Century Learning – Baker ES, Big Shanty ES Kennesaw 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.

# Special Revenue Funds

Fund	Fund Name	Description
0550	Facility Use	Organizes the rental of school facilities during non-instructional hours.
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 FY2022 school year. The FY2022 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 FY2022, 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.
0580	Miscellaneous Grants	Compilation of several grants including: No Kid Hungry Grant, Project Lead the Way, and Second Step Curriculum Grant
0600	School Nutrition	Provides meals to students during the school day. Elementary, Middle, and High School lunch prices will increase for the FY2022 school year. Student Lunches - Elementary School \$2.75, Middle School \$3.00, High School \$3.00

# American Rescue Plan (ARP)

The American Rescue Plan (ARP) Act was approved by the U.S. House of Representatives and the U.S. Senate in March of 2021. ARP will provide dedicated K-12 education COVID-19 relief and recovery assistance of approximately \$4.3 billion to Georgia, with \$3.8 billion distributed directly to Local Education Agencies. Funds have been earmarked for the following purposes:

- *Safely returning to in-person instruction*
- *Addressing learning loss for students most impacted by the pandemic*
- *Promoting safe and healthy learning environments*
- *Re-engaging students who have been chronically absent during the pandemic or who have had significant adverse experiences*
- *Assisting educators in providing virtual or hybrid instruction (including supporting use of educational technology)*
- *Supporting emotional well-being for all school personnel*
- *Ensuring continuity of core services including, but not limited to, restoring potential budget reductions, school meals, facilities & equipment, etc.*

## Funding Impact to Cobb County Schools

The CCSD has been allocated \$160,600,790 in ARP funds. The U.S. Department of Education has given states 65 percent of these funds up front. The remaining 35 percent of funds will be applied for by the Georgia Department of Education. The CCSD portion of up-front funding is \$104,390,514; the remaining \$56,210,276 will be received in the coming months. As with all funding granted, CCSD will seek to maximize the use of ARP funds for instruction of students and distribute all funds in an equitable manner.

**The Cobb County School District has been allocated \$160.6 million in ARP funds.**

# American Rescue Plan (ARP)

## Safe Return to In-Person Instruction

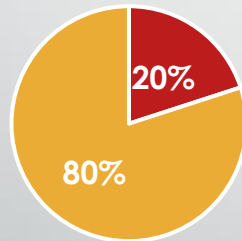
We understand our community's concerns regarding the potential impact of COVID-19 and want to keep our school families updated on how Cobb Schools is responding. We also want our school community to have access to the most updated and reliable information. Health and safety protocols regarding COVID-19 can be found on the District's website:

<https://www.cobbk12.org/page/40427/covid-19-information>

## Addressing Learning Loss

The ARP Act requires at least 20 percent of the funds be used to address the academic impact of all students lost instructional time. Any of the implemented programs should be evidence-based interventions. Cobb's plan is to implement interventions through the Summer Quest program, as well as, extended day, after school programs and student credit recovery opportunities. These programs are available to all CCSD students who have been impacted by the pandemic.

### Learning Loss



■ Learning Loss   ■ Other Needs



**The Cobb County School Board is requesting public input for the District's FY2022 tentative budget and American Rescue Plan (ARP), the third COVID-19 relief bill. Public Hearings will be held on May 20, 2021 at 6:30 PM, June 10, 2021 at 6:30 PM and June 17, 2021 at 10:30 AM in the Cobb County School District Board Room at 514 Glover Street, Marietta, Georgia.**

# FY2022 Special Revenue Tentative Budget

	0402	0404	0406	0414	0420
	TITLE I	IDEA/SPECIAL ED	CTAE	TITLE II-A	CARES ACT RELIEF
	FUND	FUND	FUND	FUND	FUND
<b>Revenues</b>					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$21,692,334	\$21,891,586	\$833,003	\$2,998,557	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$21,692,334</b>	<b>\$21,891,586</b>	<b>\$833,003</b>	<b>\$2,998,557</b>	<b>\$0</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$21,692,334</b>	<b>\$21,891,586</b>	<b>\$833,003</b>	<b>\$2,998,557</b>	<b>\$0</b>
<b>Appropriations</b>					
Instruction	\$9,843,292	\$9,819,577	\$748,232	\$0	\$0
Pupil Support Services	\$1,905,898	\$1,855,459	\$0	\$0	\$0
Improvement of Instructional Services	\$308,605	\$7,069,551	\$55,033	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,235,718	\$0	\$0	\$2,429,136	\$0
Federal Grant Administration	\$760,501	\$0	\$13,500	\$112,019	\$0
General Administration	\$574,470	\$1,304,003	\$16,238	\$79,363	\$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	\$63,850	\$1,842,996	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$378,039	\$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>\$21,692,334</b>	<b>\$21,891,586</b>	<b>\$833,003</b>	<b>\$2,998,557</b>	<b>\$0</b>

# FY2022 Special Revenue Tentative Budget

	0432	0448	0460	0462	0478
	HOMELESS	AMERICAN RESCUE PLAN (ARP)	TITLE III-A	TITLE IV-A&B	USDA FRESH FRUIT & VEGETABLES
	FUND	FUND	FUND	FUND	FUND
<b>Revenues</b>					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$104,157	\$160,600,790	\$1,468,007	\$2,265,153	\$155,612
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$104,157</b>	<b>\$160,600,790</b>	<b>\$1,468,007</b>	<b>\$2,265,153</b>	<b>\$155,612</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$104,157</b>	<b>\$160,600,790</b>	<b>\$1,468,007</b>	<b>\$2,265,153</b>	<b>\$155,612</b>
<b>Appropriations</b>					
Instruction	\$25,081	\$114,269,078	\$543,534	\$1,049,241	\$0
Pupil Support Services	\$5,015	\$737,958	\$165,455	\$340,919	\$0
Improvement of Instructional Services	\$0	\$27,300,000	\$563,175	\$182,930	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$178,653	\$380,597	\$0
Federal Grant Administration	\$54,293	\$0	\$17,190	\$71,287	\$0
General Administration	\$2,768	\$0	\$0	\$60,587	\$0
School Administration	\$0	\$178,010	\$0	\$15,154	\$0
Support Services – Business	\$0	\$0	\$0	\$28,173	\$0
Maintenance and Operation of Plant Services	\$0	\$5,158,937	\$0	\$26,582	\$0
Student Transportation	\$17,000	\$0	\$0	\$88,990	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$20,693	\$0
School Nutrition	\$0	\$12,038,145	\$0	\$0	\$155,612
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$918,662	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$104,157</b>	<b>\$160,600,790</b>	<b>\$1,468,007</b>	<b>\$2,265,153</b>	<b>\$155,612</b>

# FY2022 Special Revenue Tentative Budget

	0510	0532	0549	0550	0551	
	ADULT EDUCATION	GNETS	DONATIONS	FACILITY USE	AFTER SCHOOL PROGRAM	
	FUND	FUND	FUND	FUND	FUND	
<b>Revenues</b>						
Local Revenue	\$0	\$114,000	\$0	\$823,809	\$7,814,902	
State Revenue	\$443,700	\$3,813,490	\$0	\$0	\$0	
Federal Revenue	\$773,420	\$365,000	\$0	\$0	\$0	
Transfer Revenue	\$0	\$0	\$0	\$0	\$0	
	<b>Total Revenue</b>	<b>\$1,217,120</b>	<b>\$4,292,490</b>	<b>\$0</b>	<b>\$823,809</b>	<b>\$7,814,902</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0	
	<b>Total Resources</b>	<b>\$1,217,120</b>	<b>\$4,292,490</b>	<b>\$0</b>	<b>\$823,809</b>	<b>\$7,814,902</b>
<b>Appropriations</b>						
Instruction	\$681,111	\$3,473,730	\$0	\$0	\$1,359,148	
Pupil Support Services	\$0	\$551,438	\$0	\$0	\$0	
Improvement of Instructional Services	\$510,591	\$224,694	\$0	\$0	\$0	
Educational Media Services	\$0	\$0	\$0	\$0	\$0	
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	
General Administration	\$0	\$37,757	\$0	\$0	\$0	
School Administration	\$0	\$2,600	\$0	\$0	\$0	
Support Services – Business	\$0	\$0	\$0	\$0	\$0	
Maintenance and Operation of Plant Services	\$25,418	\$1,271	\$0	\$99,930	\$0	
Student Transportation	\$0	\$1,000	\$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	\$0	\$0	\$723,879	\$6,455,754	
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>\$1,217,120</b>	<b>\$4,292,490</b>	<b>\$0</b>	<b>\$823,809</b>	<b>\$7,814,902</b>



# FY2022 Special Revenue Tentative Budget

	0552	0553	0554	0556	0557
	PERFORMING ARTS	TUITION SCHOOL	PUBLIC SAFETY	ADULT HIGH SCHOOL	ART CAREER & CULTURAL EXPLORATION
	FUND	FUND	FUND	FUND	FUND
<b>Revenues</b>					
Local Revenue	\$420,177	\$1,399,702	\$450,000	\$21,135	\$2,600
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$1,490,865	\$279,335	\$0
<b>Total Revenue</b>	<b>\$420,177</b>	<b>\$1,399,702</b>	<b>\$1,940,865</b>	<b>\$300,470</b>	<b>\$2,600</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$420,177</b>	<b>\$1,399,702</b>	<b>\$1,940,865</b>	<b>\$300,470</b>	<b>\$2,600</b>
<b>Appropriations</b>					
Instruction	\$420,177	\$1,222,389	\$0	\$71,754	\$2,600
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$144,874	\$0	\$0	\$0
Educational Media Services	\$0	\$7,748	\$0	\$0	\$0
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	\$23,245	\$0	\$0	\$0
Support Services – Business	\$0	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Services	\$0	\$1,446	\$1,940,865	\$0	\$0
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	\$0	\$0	\$228,716	\$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>\$420,177</b>	<b>\$1,399,702</b>	<b>\$1,940,865</b>	<b>\$300,470</b>	<b>\$2,600</b>

# FY2022 Special Revenue Tentative Budget

	0560	0580	0600	SPECIAL REVENUE
	PRE-KINDERGARTEN LOTTERY	MISCELLANEOUS GRANTS	SCHOOL NUTRITION SERVICE	TOTALS
	FUND	FUND	FUND	ALL FUNDS
<b>Revenues</b>				
Local Revenue	\$0	\$60,000	\$11,541,500	\$22,647,825
State Revenue	\$105,656	\$66,733	\$1,350,000	\$5,779,579
Federal Revenue	\$0	\$0	\$26,317,609	\$239,465,228
Transfer Revenue	\$0	\$0	\$0	\$1,770,200
<b>Total Revenue</b>	<b>\$105,656</b>	<b>\$126,733</b>	<b>\$39,209,109</b>	<b>\$269,662,832</b>
Utilize Fund Balance	\$0	\$0	\$9,236,211	\$9,236,211
<b>Total Resources</b>	<b>\$105,656</b>	<b>\$126,733</b>	<b>\$48,445,320</b>	<b>\$278,899,043</b>
<b>Appropriations</b>				
Instruction	\$105,656	\$40,000	\$0	\$143,674,600
Pupil Support Services	\$0	\$66,733	\$0	\$5,628,875
Improvement of Instructional Services	\$0	\$0	\$0	\$36,359,453
Educational Media Services	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$11,224,104
Federal Grant Administration	\$0	\$0	\$0	\$1,028,790
General Administration	\$0	\$20,000	\$0	\$2,095,186
School Administration	\$0	\$0	\$0	\$219,009
Support Services – Business	\$0	\$0	\$0	\$28,173
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$7,254,449
Student Transportation	\$0	\$0	\$0	\$2,013,836
Central Support Services	\$0	\$0	\$0	\$378,039
Other Support Services	\$0	\$0	\$0	\$20,693
School Nutrition	\$0	\$0	\$48,445,320	\$60,639,077
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$7,408,349
Capital Outlay	\$0	\$0	\$0	\$918,662
Other Outlays	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$105,656</b>	<b>\$126,733</b>	<b>\$48,445,320</b>	<b>\$278,899,043</b>

# 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	2021
Digest Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	18.90
Debt Service	.90														
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	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	\$834,752,000	0.00%
FY2014	\$0	\$835,694,000	0.00%
FY2015	\$0	\$893,446,000	0.00%
FY2016	\$0	\$962,567,000	0.00%
FY2017	\$0	\$989,135,000	0.00%
FY2018	\$0	\$1,017,805,000	0.00%
FY2019	\$0	\$1,073,177,000	0.00%
FY2020	\$0	\$1,153,249,000	0.00%

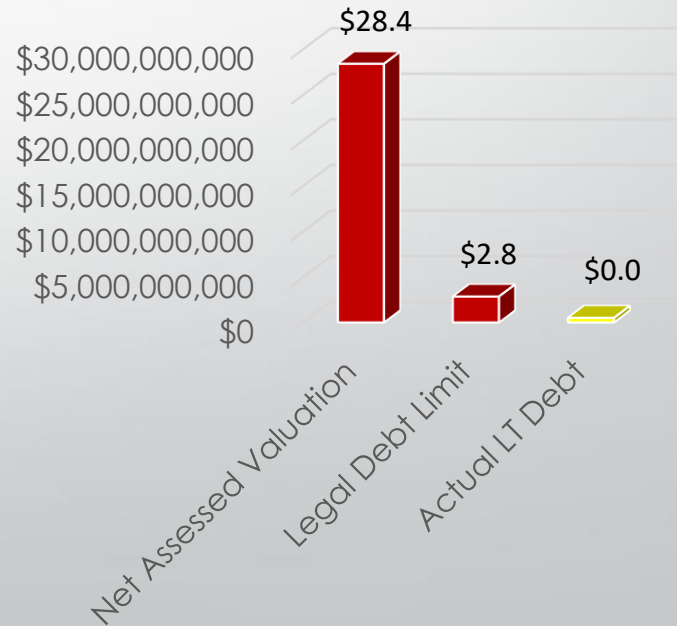
No Long - Term Debt

# FY2022 Debt Service Tentative Budget

		DEBT SERVICE
		FUND
<b>Revenues</b>		
Local Revenue		\$0
State Revenue		\$0
Federal Revenue		\$0
Transfer Revenue		\$0
	<b>Total Revenue</b>	\$0
Utilize Fund Balance		\$0
	<b>Total Resources</b>	\$0
<b>Appropriations</b>		
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>	\$0

CCSD Long-Term Debt Analysis	
<b>Net Assessed Valuation – January 1, 2019</b>	\$28,369,682
<b>Debt Limit – 10% of Assessed Value</b>	\$2,836,968
<b>Amount of Debt Applicable to Debt Limit: Total Bonded Debt</b>	\$0
<b>Total Amount of Debt Applicable to Debt Limit</b>	\$0
<b>Legal Debt Margin</b>	\$2,836,968

*Amounts expressed in thousands*



# 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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# FY2022 Capital Projects Tentative Budget

		0353
		DISTRICT BUILDING
		FUND
<b>Revenues</b>		
Local Revenue		\$3,000
State Revenue		\$0
Federal Revenue		\$0
Transfer Revenue		\$1,000,000
	<b>Total Revenue</b>	<u>\$1,003,000</u>
Utilize Fund Balance		<u>\$3,992,252</u>
	<b>Total Resources</b>	<u>\$4,995,252</u>
<b>Appropriations</b>		
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		\$4,995,253
Other Outlays		\$0
Debt Service		\$0
	<b>Total Appropriations</b>	<u>\$4,995,252</u>

# Internal Service Funds

School boards are frequently faced with needs which require a decision either to secure goods or services from a source outside of the school system or to produce the goods or provide the services themselves. Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the school district. Internal Service Funds are intended to be self-supporting, but they are not intended to accumulate profits. Income for the Internal Service Funds consist 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 funds may add a small charge to create a reasonable cushion to absorb unforeseen costs or losses. The Internal Service Funds replenish 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. In FY2022 all functions of Fund 0696 will be absorbed into the General Fund and Fund 0696 will be closed.
0697	Flexible Benefits	Provides for tax-free medical and childcare payments. In FY2022 all functions of Fund 0697 will be absorbed into the General Fund and Fund 0697 will be closed.

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# FY2022 Internal Service Funds Tentative Budget

	0691	0692	0693	0696	0697	
	UNEMPLOYMENT	SELF-INSURANCE	SNS CATERED FOOD SERVICE	PURCHASING/ WAREHOUSE	FLEXIBLE BENEFITS	INTERNAL SERVICE FUNDS
	FUND	FUND	FUND	FUND	FUND	TOTAL
<b>Revenues</b>						
Local Revenue	\$300,000	\$6,150,765	\$24,000	\$0	\$0	\$6,474,765
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	\$300,000	\$6,150,765	\$24,000	\$0	\$0	\$6,474,765
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	\$300,000	\$6,150,765	\$24,000	\$0	\$0	\$6,474,765
<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	\$6,150,765	\$0	\$0	\$0	\$6,450,765
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>	\$300,000	\$6,150,765	\$24,000	\$0	\$0	\$6,474,765



**COBB COUNTY SCHOOL DISTRICT  
FY2022 BOARD OF EDUCATION TENTATIVE BUDGET**

	<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	\$635,478,112	\$22,647,825	\$0	\$3,000	\$6,474,765	\$664,603,702
State Revenue	\$541,565,324	\$5,779,579	\$0	\$0	\$0	\$547,344,903
Federal Revenue	\$7,017,418	\$239,465,228	\$0	\$0	\$0	\$246,482,646
Transfer Revenue	\$0	\$1,770,200	\$0	\$1,000,000	\$0	\$2,770,200
<b>Total Revenue</b>	<b><u>\$1,184,060,854</u></b>	<b><u>\$269,662,832</u></b>	<b><u>\$0</u></b>	<b><u>\$1,003,000</u></b>	<b><u>\$6,474,765</u></b>	<b><u>\$1,461,201,451</u></b>
Utilize Fund Balance	\$51,796,345	\$9,236,211	\$0	\$3,992,252	\$0	\$65,024,808
<b>Total Resources</b>	<b><u>\$1,235,857,199</u></b>	<b><u>\$278,899,043</u></b>	<b><u>\$0</u></b>	<b><u>\$4,995,252</u></b>	<b><u>\$6,474,765</u></b>	<b><u>\$1,526,226,259</u></b>
<b>Appropriations:</b>						
Instruction	\$892,654,647	\$143,674,600	\$0	\$0	\$0	\$1,036,329,247
Pupil Support Services	\$29,806,028	\$5,628,875	\$0	\$0	\$0	\$35,434,903
Improvement of Instructional Services	\$26,563,542	\$36,359,453	\$0	\$0	\$0	\$62,922,995
Educational Media Services	\$20,432,242	\$7,748	\$0	\$0	\$0	\$20,439,990
Instructional Staff Training	\$0	\$11,224,104	\$0	\$0	\$0	\$11,224,104
Federal Grant Administration	\$0	\$1,028,790	\$0	\$0	\$0	\$1,028,790
General Administration	\$14,123,074	\$2,095,186	\$0	\$0	\$0	\$16,218,260
School Administration	\$79,619,961	\$219,009	\$0	\$0	\$0	\$79,838,970
Support Services - Business	\$9,385,180	\$28,173	\$0	\$0	\$6,450,765	\$15,864,118
Maintenance and Operation of Plant Services	\$77,463,991	\$7,254,449	\$0	\$0	\$0	\$84,718,440
Student Transportation	\$58,471,027	\$2,013,836	\$0	\$0	\$0	\$60,484,863
Central Support Services	\$23,472,050	\$378,039	\$0	\$0	\$0	\$23,850,089
Other Support Services	\$993,323	\$20,693	\$0	\$0	\$0	\$1,014,016
School Nutrition	\$0	\$60,639,077	\$0	\$0	\$0	\$60,639,077
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services	\$101,934	\$7,408,349	\$0	\$0	\$0	\$7,510,283
Capital Outlay	\$0	\$918,662	\$0	\$4,995,252	\$0	\$5,913,914
Other Outlays	\$2,770,200	\$0	\$0	\$0	\$0	\$2,770,200
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b><u>\$1,235,857,199</u></b>	<b><u>\$278,899,043</u></b>	<b><u>\$0</u></b>	<b><u>\$4,995,252</u></b>	<b><u>\$6,474,765</u></b>	<b><u>\$1,526,226,259</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

<b>Instructional School Positions</b>	<b>FY2018 Revised Budget</b>	<b>FY2019 Revised Budget</b>	<b>FY2020 Revised Budget</b>	<b>FY2021 Revised Budget</b>	<b>FY2022 Tentative Budget</b>
Kindergarten Teachers	358.00	355.00	348.00	360.00	299.00
Kindergarten EIP	106.50	132.50	129.00	135.00	120.00
Grades 1-3	1,044.00	1,027.00	1,016.00	1,022.50	960.50
Grades 1-3 EIP	262.50	277.00	286.50	295.00	312.00
Grades 4-5	588.00	589.00	581.00	581.00	553.00
Grades 4-5 EIP	178.00	185.00	186.00	194.50	203.50
Elementary Specialists	231.50	229.50	229.00	228.00	218.00
Grades 6-8	823.00	835.00	850.00	864.50	839.50
Grades 9-12/Alternative	1,081.50	1,083.50	1,074.50	1,070.00	1,082.50
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	122.00	117.50	115.00	121.50	125.00
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.50	32.50	31.50	31.50	31.50
In School Suspension Teachers	0.00	0.00	0.00	0.00	0.00
Discretionary Staff - Certified	101.11	59.11	163.11	31.11	283.61
Tech Instructional Specialist TTIS	0.00	20.00	20.00	20.00	20.00
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
ESOL	191.00	191.50	190.00	209.50	217.50
Gifted	517.00	541.00	547.00	563.50	580.00
Remedial	214.00	223.50	240.00	250.50	255.50
In School Suspension Parapros	41.00	41.00	41.00	41.00	42.00
PBIS Positive Behavior Intervention	1.00	1.00	0.00	0.00	0.00
Special Education Teachers	1,254.00	1,255.00	1,255.00	1,300.00	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

	<b>FY2018 Revised Budget</b>	<b>FY2019 Revised Budget</b>	<b>FY2020 Revised Budget</b>	<b>FY2021 Revised Budget</b>	<b>FY2022 Tentative Budget</b>
<b>Instructional School Positions</b>					
Kindergarten Paraprofessionals	358.00	355.00	348.00	360.00	299.00
Other Instructional Paraprofessionals	232.60	230.60	228.10	228.10	213.20
Online Virtual Learning Parapros	16.00	16.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	125.00	126.00
Contingency Staff - Classified	3.00	1.50	1.50	1.50	1.50
<b>Total Instructional School Positions</b>	<b>8,606.71</b>	<b>8,650.21</b>	<b>8,747.71</b>	<b>8,775.21</b>	<b>8,824.31</b>
<b>Other School Support Positions</b>					
Principals	109.00	109.00	109.00	108.00	109.00
Assistant Principals	227.00	229.00	228.00	229.00	224.00
Parent Facilitator	0.00	1.00	0.00	0.00	0.00
Coordinator	0.00	1.00	2.00	2.00	2.00
Counselors (Elementary, Middle, High)	256.50	257.50	258.50	259.00	253.00
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	109.00	109.00	110.00	111.00
Local School Bookkeeper	110.50	111.50	111.00	111.00	112.50
Local School Clerical	272.00	274.00	270.50	272.50	269.00
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	12.38	12.50	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	102.80	116.00	117.00	118.00
Hospital/Homebound	2.00	2.00	3.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00

# CCSD Personnel – General Fund

	<b>FY2018 Revised Budget</b>	<b>FY2019 Revised Budget</b>	<b>FY2020 Revised Budget</b>	<b>FY2021 Revised Budget</b>	<b>FY2022 Tentative Budget</b>
<b>Other School Support Positions</b>					
Technology Specialists-Technology Dept.	71.00	71.00	71.00	71.00	73.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	32.00	33.00	33.00	33.00	33.00
Campus Officers	45.00	47.00	49.00	49.00	50.00
Custodians	583.35	591.35	598.85	615.85	622.35
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	854.00	849.00	849.00	859.00	859.00
Maintenance	138.00	139.00	139.00	139.00	139.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3,401.78</b>	<b>3,415.78</b>	<b>3,435.60</b>	<b>3,467.10</b>	<b>3,466.60</b>
<b>Total Local School Positions</b>	<b>12,008.49</b>	<b>12,065.99</b>	<b>12,183.31</b>	<b>12,242.31</b>	<b>12,290.91</b>
<b>Central Office Support Positions</b>					
Division 1 - Superintendent	31.00	19.00	16.00	16.00	16.00
Division 2 - Operations – Operation Support	48.25	53.25	53.25	54.25	71.25
Division 2 - Operations - Human Resources	45.10	45.10	45.50	45.00	46.00
Division 3 - Technology	61.00	60.50	59.50	58.50	58.50
Division 3 - Accountability & Research	27.30	35.30	36.50	36.50	37.50
Division 4 - Academics -Teaching & Learning	60.48	66.78	66.78	66.78	66.78
Division 4 - Academics-Special Student Services	18.00	19.00	24.00	26.00	26.00
Division 5 - Leadership	18.00	18.00	17.00	17.49	17.49
Division 6 - Financial Services	52.70	54.70	54.65	54.65	54.65
<b>Total Central Office Support Positions</b>	<b>361.83</b>	<b>371.83</b>	<b>373.18</b>	<b>375.17</b>	<b>394.17</b>
<b>GRAND TOTAL General Fund Positions</b>	<b>12,370.32</b>	<b>12,437.82</b>	<b>12,556.49</b>	<b>12,617.48</b>	<b>12,685.08</b>

# CCSD Personnel – Other Funds

Other Funds Positions	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Tentative Budget
Title I	194.35	194.35	179.60	170.60	170.60
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	310.90	310.90	333.40	322.60	322.60
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	10.98	10.98	10.99	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)	7.20	7.20	7.50	6.05	6.05
Title IV	1.00	1.00	2.50	3.40	3.40
Adult Education	7.00	7.00	7.00	7.00	7.00
GNETS	56.35	56.35	46.25	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
Pre-Kindergarten Lottery	1.38	1.38	1.00	1.00	1.00
School Nutrition	1,218.00	1,218.00	1,216.00	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	17.00	0.00
Flexible Benefits	1.00	1.00	1.00	1.00	0.00
<b>GRAND TOTAL Other Funds Positions</b>	<b>1,859.76</b>	<b>1,859.76</b>	<b>1,856.84</b>	<b>1,837.59</b>	<b>1,819.59</b>