

COBB SCHOOLS FINANCE

**CSF**

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# COBB COUNTY SCHOOL DISTRICT

FY2023 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
Interest on Delinquent Taxes.....	H
Interest Income.....	I
Half Time Exhibition.....	J
Local Revenue – Cell Tower .....	K
Local Revenue – Other .....	L
Reimbursement for Damages .....	M
Sale of Assets .....	N
Leased Property .....	O
Transfer from Other Funds .....	P
Miscellaneous State Grants .....	Q
State of Georgia QBE .....	R
Indirect Cost.....	S
Federal Reimbursement -ROTC .....	T
Federal Reimbursement - MedACE.....	U
Federal Reimbursement -Medicaid .....	V
Miscellaneous Federal Revenue .....	W

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: A - Property Taxes**

**FY2023 Proposed Budget: \$629,045,845**

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$485,825,077		
FY2020 Actual	\$515,945,230	\$30,120,153	6.20%
FY2021 Actual	\$540,662,781	\$24,717,551	4.79%

FY2022 Original Budget	\$564,026,799
FY2022 Revised Budget	\$564,026,799

**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:**

2021 Property Value Digest	\$31,254,602,104
X .1049 Increase in Total Digest <i>CCSD is estimating a 10.49% Increase in Total Digest</i>	<u>\$3,278,607,761</u>
Subtotal	\$34,533,209,865
x .0189 Mills (CCSD 18.90 Millage Rate)	\$652,677,666
x .98 (98% Collection Rate)	\$639,624,113
x .984 (1.6% Cobb County Collection Fee)	\$629,390,127
- Acworth TAD	<u>(\$344,282)</u>
<b>Total Projected Revenue</b>	<b>\$629,045,845</b>

# Cobb County Board of Tax Assessors

2022 Tax Digest Projection  
(County wide ONLY)  
March 31, 2022

Stephen D. White  
Director/Chief Appraiser

---2022 County-wide TAX DIGEST PRELIMINARY PROJECTION---	
<b>Commercial</b>	
2021 Digest as Submitted	\$ 11,268,113,005
Adjustments	\$ (392,506,563)
Projected Adjustments	\$ (8,500,000)
2021 Adjusted Digest	\$ 10,867,106,442
Projected Growth	\$ 140,000,000
Projected Revaluation	\$ 1,000,000,000
Total Growth & Reval	\$ 1,140,000,000
Projected 2022 Digest	\$ 12,007,106,442
Difference	6.56%
<b>Residential</b>	
2021 Digest as Submitted	\$ 29,153,105,680
Adjustments	\$ (15,908,055)
Projected Adjustments	\$ (1,750,000)
2021 Adjusted Digest	\$ 29,135,447,625
Projected Growth	\$ 350,000,000
Projected Revaluation	\$ 3,500,000,000
Total Growth & Reval	\$ 3,850,000,000
Projected 2022 Digest	\$ 32,985,447,625
Difference	13.15%
<b>Personal</b>	
2021 Digest as Submitted	\$ 3,412,346,578
Adjustments	\$ (63,248,086)
Projected Adjustments	\$ 1,500,000
2021 Adjusted Digest	\$ 3,350,598,492
Projected Growth	\$ 90,000,000
Projected Revaluation	\$ -
Total Growth & Reval	\$ 90,000,000
Projected 2022 Digest	\$ 3,440,598,492
Difference	0.83%
<b>TOTAL DIGEST</b>	
2021 Digest Total	\$ 43,833,565,263
Projected 2022 Digest	\$ 48,433,152,559
Increase/Decrease	10.49%
Projections do not include impact from exemptions such as Homestead or Freepport.	

The 2022 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 2022 tax digest!

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

## Tax Digest - 2022

More residential properties will see a change than in years prior.

Higher average change per residential parcel compared to last year.

Assessment Notice mailing dates:

Commercial - Apr 22 Residential - May 19

Commercial segments continue to perform at high levels.

Apartments, entertainment venues, hotel/motel, warehouses

## Value Change Data Estimates -

Commercial - 4,000 properties will see a change

Residential - 165,000 properties will see a change

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.**



**CARLA JACKSON**

Tax Commissioner

**HEATHER WALKER**

Chief Deputy

June 24, 2021

Mr. Chris Ragsdale  
Superintendent  
Cobb County Board of Education  
PO Box 1288  
Marietta, GA 30061

Dear Mr. Ragsdale:

This letter is to certify the 2021 School Digest as follows:

<b>Net M &amp; O Digest</b>	
Real Property	\$28,161,560,291
Personal Property	\$2,147,910,490
Motor Vehicle	\$210,910,680
Mobile Homes	\$13,008,126
Public Utilities	\$930,323,660
Timber 100% Value	\$0
Heavy Duty Equipment	\$1,799,537
<b>Net Total</b>	<b>\$31,465,512,784</b>

If you have any question, please do not hesitate to contact me.

Sincerely,

Carla Jackson  
Tax Commissioner

Net Total	\$31,465,512,784
Motor Vehicle	- \$210,910,680
<b>2021 Property Value Digest</b>	<b>\$31,254,602,104</b>



Tommy Allegood, Mayor  
Board of Aldermen:  
Albert L. Price  
Gene Pugliese  
Tim Houston  
Tim Richardson  
Brett North

James Albright, City Manager  
Douglas R. Haynie, City Attorney  
Regina R. Russell, City Clerk



4415 Center Street  
Acworth, Georgia 30101  
(678) 801-4024

[www.acworth.org](http://www.acworth.org)

October 27, 2021

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

Reference: Acworth Tax Allocation District – 2021 Digest Increment Due

Dear Mr. Johnson

The City has received the 2021 digest assessment information on the Acworth TAD parcels from Cobb County. The 2021 school district increment due to the Acworth TAD is \$344,282. The attachment details the information for each levying authority.

Please remit the amount due prior to November 19, 2021.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Diana DeSanto', is written over a light blue horizontal line.

Diana DeSanto  
City Treasurer



Acworth TAD

Calculation based on Data Downloaded as of 10-8-2021

Payment due Highlighted in Green

General Fund-Cobb County	AMST	Change from Base Year	Multiplier	Total Tax				Digest 2021 Payment	Digest 2021 Net of Prior Year Adjustments
				General Fund	Increment Due	Amount Paid	Adjustments		
Digest 2003	1,017,348.00								
Digest 2004	3,279,058.00	2,261,710.00	68.974382300%	\$ 22,433	\$ 15,473	\$ 15,473	\$ -	\$ -	\$ -
Digest 2005	4,362,522.00	3,345,174.00	76.679819600%	\$ 29,883	\$ 22,914	\$ 22,914	\$ -	\$ -	\$ -
Digest 2006	9,364,477.00	8,347,129.00	89.136093800%	\$ 63,866	\$ 56,927	\$ 56,927	\$ -	\$ -	\$ -
Digest 2007	27,313,032.00	26,295,684.00	96.275228600%	\$ 186,275	\$ 179,337	\$ 179,237	\$ 100	\$ 100	\$ 100
Digest 2008	28,901,593.00	27,884,245.00	96.479958700%	\$ 197,109	\$ 190,171	\$ 191,806	\$ (1,635)	\$ (1,635)	\$ (1,635)
Digest 2009	27,344,251.00	26,326,903.00	96.279481200%	\$ 186,488	\$ 179,549	\$ 179,473	\$ 76	\$ 76	\$ 76
Digest 2010	24,765,775.00	23,748,427.00	95.892121300%	\$ 168,903	\$ 161,964	\$ 160,743	\$ 1,221	\$ 1,221	\$ 1,221
Digest 2011	22,549,311.00	21,531,963.00	95.488341100%	\$ 174,081	\$ 166,227	\$ 166,107	\$ 119	\$ 119	\$ 119
Digest 2012	22,922,837.00	21,905,489.00	95.561858200%	\$ 176,964	\$ 169,110	\$ 165,933	\$ 3,178	\$ 3,178	\$ 3,178
Digest 2013	21,308,102.00	20,290,754.00	95.225534400%	\$ 160,237	\$ 152,586	\$ 155,274	\$ (2,688)	\$ (2,688)	\$ (2,688)
Digest 2014	21,236,082.00	20,218,734.00	95.209342300%	\$ 155,448	\$ 148,001	\$ 147,853	\$ 148	\$ 148	\$ 148
Digest 2015	21,584,913.00	20,567,565.00	95.286763500%	\$ 153,685	\$ 146,441	\$ 148,906	\$ (2,465)	\$ (2,465)	\$ (2,465)
Digest 2016	21,740,004.00	20,722,656.00	95.320387200%	\$ 144,788	\$ 138,013	\$ 137,879	\$ 134	\$ 134	\$ 134
Digest 2017	22,009,138.00	20,991,790.00	95.377610900%	\$ 148,782	\$ 141,905	\$ 141,989	\$ (84)	\$ (84)	\$ (84)
Digest 2018	22,521,150.00	21,503,802.00	95.482699600%	\$ 190,529	\$ 181,922	\$ 182,045	\$ (123)	\$ (123)	\$ (123)
Digest 2019	22,702,254.00	21,684,906.00	95.518735700%	\$ 192,061	\$ 183,454	\$ 183,572	\$ (118)	\$ (118)	\$ (118)
Digest 2020	21,096,991.00	20,079,643.00	95.177757800%	\$ 178,191	\$ 169,599	\$ 179,097	\$ (9,498)	\$ (9,498)	\$ (9,498)
Digest 2021	20,608,689.00	19,591,341.00	95.063499700%	\$ 174,350	\$ 165,743		\$ 165,743	\$ 165,743	\$ 165,743
				\$ 2,704,072	\$ 2,569,337	\$ 2,415,229	\$ (11,635)	\$ 165,743	\$ 154,108

Fire District Fund-Cobb County

Fire District Fund-Cobb County	AMST	Change from Base Year	Multiplier	Total Tax				Digest 2021 Payment	Digest 2021 Net of Prior Year Adjustments
				Fire Fund	Increment Due	Amount Paid	Adjustments		
Digest 2003	1,017,348.00								
Digest 2004	3,279,058.00	2,261,710.00	68.974382300%	\$ 8,679	\$ 5,986	\$ 5,986	\$ -	\$ -	\$ -
Digest 2005	4,362,522.00	3,345,174.00	76.679819600%	\$ 11,561	\$ 8,865	\$ 8,865	\$ -	\$ -	\$ -
Digest 2006	9,364,477.00	8,347,129.00	89.136093800%	\$ 23,973	\$ 21,369	\$ 21,369	\$ -	\$ -	\$ -
Digest 2007	27,313,032.00	26,295,684.00	96.275228600%	\$ 69,921	\$ 67,317	\$ 67,280	\$ 37	\$ 37	\$ 37
Digest 2008	28,901,593.00	27,884,245.00	96.479958700%	\$ 73,988	\$ 71,384	\$ 71,997	\$ (614)	\$ (614)	\$ (614)
Digest 2009	27,344,251.00	26,326,903.00	96.279481200%	\$ 70,001	\$ 67,397	\$ 67,368	\$ 29	\$ 29	\$ 29
Digest 2010	24,765,775.00	23,748,427.00	95.892121300%	\$ 63,400	\$ 60,796	\$ 59,962	\$ 834	\$ 834	\$ 834
Digest 2011	22,549,311.00	21,531,963.00	95.488341100%	\$ 69,001	\$ 65,888	\$ 65,840	\$ 47	\$ 47	\$ 47
Digest 2012	22,922,837.00	21,905,489.00	95.561858200%	\$ 70,144	\$ 67,031	\$ 66,168	\$ 863	\$ 863	\$ 863
Digest 2013	21,308,102.00	20,290,754.00	95.225534400%	\$ 65,203	\$ 62,090	\$ 63,183	\$ (1,093)	\$ (1,093)	\$ (1,093)
Digest 2014	21,236,082.00	20,218,734.00	95.209342300%	\$ 64,982	\$ 61,869	\$ 61,808	\$ 61	\$ 61	\$ 61
Digest 2015	21,584,913.00	20,567,565.00	95.286763500%	\$ 66,050	\$ 62,937	\$ 63,996	\$ (1,059)	\$ (1,059)	\$ (1,059)
Digest 2016	21,740,004.00	20,722,656.00	95.320387200%	\$ 64,350	\$ 61,339	\$ 61,279	\$ 60	\$ 60	\$ 60
Digest 2017	22,009,138.00	20,991,790.00	95.377610900%	\$ 65,147	\$ 62,136	\$ 62,173	\$ (37)	\$ (37)	\$ (37)
Digest 2018	22,521,150.00	21,503,802.00	95.482699600%	\$ 64,410	\$ 61,501	\$ 61,542	\$ (41)	\$ (41)	\$ (41)
Digest 2019	22,702,254.00	21,684,906.00	95.518735700%	\$ 64,928	\$ 62,019	\$ 62,059	\$ (40)	\$ (40)	\$ (40)
Digest 2020	21,096,991.00	20,079,643.00	95.177757800%	\$ 60,240	\$ 57,335	\$ 60,315	\$ (2,980)	\$ (2,980)	\$ (2,980)
Digest 2021	20,608,689.00	19,591,341.00	95.063499700%	\$ 58,941	\$ 56,031		\$ 56,031	\$ 56,031	\$ 56,031
				\$ 1,034,920	\$ 983,288	\$ 931,190	\$ (3,934)	\$ 56,031	\$ 52,098

**Cobb School District General**

	AMST	Change from Base Year	Multiplier	Total Tax SG	Increment Due	Amount Paid	Adjustments	Digest 2021 Payment	Digest 2021 Net of 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	\$	\$ 24
Digest 2005	4,362,522.00	3,345,174.00	76.6798196000%	\$ 82,888	\$ 63,558	\$ 63,583	\$ (25)	\$	\$ (25)
Digest 2006	9,364,477.00	8,347,129.00	89.1360938000%	\$ 177,925	\$ 158,595	\$ 158,595	\$ 0	\$	\$ 0
Digest 2007	27,313,032.00	26,295,684.00	96.2752286000%	\$ 516,216	\$ 496,988	\$ 500,456	\$ (3,468)	\$	\$ (3,468)
Digest 2008	28,901,593.00	27,884,245.00	96.4799587000%	\$ 546,240	\$ 527,012	\$ 527,800	\$ (788)	\$	\$ (788)
Digest 2009	27,344,251.00	26,326,903.00	96.2794812000%	\$ 516,806	\$ 497,578	\$ 496,580	\$ 998	\$	\$ 998
Digest 2010	24,765,775.00	23,748,427.00	95.8921213000%	\$ 468,073	\$ 448,845	\$ 443,477	\$ 5,368	\$	\$ 5,368
Digest 2011	22,549,311.00	21,531,963.00	95.4883411000%	\$ 426,182	\$ 406,954	\$ 406,662	\$ 292	\$	\$ 292
Digest 2012	22,922,837.00	21,905,489.00	95.5618582000%	\$ 433,242	\$ 414,014	\$ 408,684	\$ 5,330	\$	\$ 5,330
Digest 2013	21,308,102.00	20,290,754.00	95.2255344000%	\$ 402,723	\$ 383,495	\$ 381,673	\$ 1,822	\$	\$ 1,822
Digest 2014	21,236,082.00	20,218,734.00	95.2093423000%	\$ 401,362	\$ 382,134	\$ 381,753	\$ 381	\$	\$ 381
Digest 2015	21,584,913.00	20,567,565.00	95.2867635000%	\$ 407,955	\$ 388,727	\$ 395,271	\$ (6,544)	\$	\$ (6,544)
Digest 2016	21,740,004.00	20,722,656.00	95.3203872000%	\$ 410,886	\$ 391,658	\$ 391,277	\$ 381	\$	\$ 381
Digest 2017	22,009,138.00	20,991,790.00	95.3776109000%	\$ 415,973	\$ 396,745	\$ 396,980	\$ (235)	\$	\$ (235)
Digest 2018	22,521,150.00	21,503,802.00	95.4826996000%	\$ 425,650	\$ 406,422	\$ 406,696	\$ (274)	\$	\$ (274)
Digest 2019	22,702,254.00	21,684,906.00	95.5187357000%	\$ 429,073	\$ 409,845	\$ 410,108	\$ (263)	\$	\$ (263)
Digest 2020	21,096,991.00	20,079,643.00	95.1777578000%	\$ 398,087	\$ 378,891	\$ 407,886	\$ (28,995)	\$	\$ (28,995)
Digest 2021	20,608,689.00	19,591,341.00	95.0634997000%	\$ 389,504	\$ 370,276			\$ 370,276	\$ 370,276
				\$ 6,911,008	\$ 6,564,657	\$ 6,220,375	\$ (25,994)	\$ 370,276	\$ 344,282

**City of Acworth**

	AMST	Change from Base Year	Multiplier	Total Tax Acworth	Increment Due	Amount Paid	Adjustments	Digest 2021 Payment	Digest 2021 Net of Prior Year Adjustments
Digest 2003	AMST								
Digest 2004	1,017,348.00	0.00	0.0000000000%	\$ 24,136	\$ -	\$ 16,648	\$ (16,648)	\$	\$ (16,648)
Digest 2005	3,279,058.00	2,261,710.00	68.9743823000%	\$ 34,333	\$ 23,681	\$ 26,327	\$ (2,646)	\$	\$ (2,646)
Digest 2006	4,362,522.00	3,345,174.00	76.6798196000%	\$ 71,994	\$ 55,205	\$ 64,173	\$ (8,968)	\$	\$ (8,968)
Digest 2007	9,364,477.00	8,347,129.00	89.1360938000%	\$ 207,579	\$ 185,028	\$ 199,847	\$ (14,819)	\$	\$ (14,819)
Digest 2008	27,313,032.00	26,295,684.00	96.2752286000%	\$ 219,652	\$ 211,471	\$ 211,920	\$ (450)	\$	\$ (450)
Digest 2009	28,901,593.00	27,884,245.00	96.4799587000%	\$ 207,816	\$ 200,501	\$ 199,683	\$ 818	\$	\$ 818
Digest 2010	27,344,251.00	26,326,903.00	96.2794812000%	\$ 207,816	\$ 200,084	\$ 180,044	\$ 20,041	\$	\$ 20,041
Digest 2011	24,765,775.00	23,748,427.00	95.8921213000%	\$ 188,220	\$ 180,488	\$ 162,800	\$ 17,688	\$	\$ 17,688
Digest 2012	22,549,311.00	21,531,963.00	95.4883411000%	\$ 171,375	\$ 163,643	\$ 168,628	\$ (4,985)	\$	\$ (4,985)
Digest 2013	22,922,837.00	21,905,489.00	95.5618582000%	\$ 174,214	\$ 166,482	\$ 156,926	\$ 9,556	\$	\$ 9,556
Digest 2014	21,308,102.00	20,290,754.00	95.2255344000%	\$ 161,942	\$ 154,210	\$ 153,509	\$ 701	\$	\$ 701
Digest 2015	21,236,082.00	20,218,734.00	95.2093423000%	\$ 161,394	\$ 153,662	\$ 158,945	\$ (5,283)	\$	\$ (5,283)
Digest 2016	21,584,913.00	20,567,565.00	95.2867635000%	\$ 164,045	\$ 156,313	\$ 157,339	\$ (1,026)	\$	\$ (1,026)
Digest 2017	21,740,004.00	20,722,656.00	95.3203872000%	\$ 165,224	\$ 157,492	\$ 159,632	\$ (2,140)	\$	\$ (2,140)
Digest 2018	22,009,138.00	20,991,790.00	95.3776109000%	\$ 167,269	\$ 159,538	\$ 163,539	\$ (4,001)	\$	\$ (4,001)
Digest 2019	22,521,150.00	21,503,802.00	95.4826996000%	\$ 171,161	\$ 163,429	\$ 164,911	\$ (1,482)	\$	\$ (1,482)
Digest 2020	22,702,254.00	21,684,906.00	95.5187357000%	\$ 203,185	\$ 194,080	\$ 185,922	\$ 8,158	\$	\$ 8,158
Digest 2021	21,096,991.00	20,079,643.00	95.1777578000%	\$ 188,818	\$ 179,713			\$ 179,713	\$ 179,713
				\$ 2,890,174	\$ 2,705,020	\$ 2,530,792	\$ (5,485)	\$ 179,713	\$ 174,227

Please Remit Payment on or before 11/19/2021 to accommodate the 12/01/2021 Debt Service Due Date.  
 Mail payment to City of Acworth - 4415 Center Street, Acworth, Ga. 30101  
 Attn: Diana DeSanto



**FY2023 BUDGET DEVELOPMENT  
REVENUE**



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

**FY2023 Proposed Budget: \$44,879,890**

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$41,995,725		
FY2020 Actual	\$43,419,931	\$1,424,206	3.39%
FY2021 Actual	\$49,224,013	\$5,804,082	13.37%

FY2022 Original Budget	\$41,914,408
FY2022 Revised Budget	\$41,914,408

**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:** FY2023 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to June Collections	\$49,224,013	\$43,419,931	\$41,995,725	\$44,879,890
<b><u>FY2023</u></b>				
Projected Revenue	\$44,879,890			

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: C - Delinquent Property Taxes**

**FY2023 Proposed Budget: \$2,577,014**

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$1,506,487		
FY2020 Actual	\$2,127,133	\$620,646	41.20%
FY2021 Actual	\$2,650,854	\$523,721	24.62%

FY2022 Original Budget	\$2,234,287
FY2022 Revised Budget	\$2,234,287

**Revenue Description:** Property taxes are considered delinquent if they are unpaid by the October 15 deadline. Even if a portion has already been paid, any remaining unpaid taxes after the due date are still considered delinquent and are subject to interest and penalties.

**Calculations:** FY2023 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 (FY2022) to determine the projected FY2023 revenue.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to December Collections	\$1,289,034	\$1,278,268	\$838,038	
July to June Collections	\$2,650,854	\$2,127,133	\$1,506,487	
Collection % July to December	48.63%	60.09%	55.63%	54.78%

**FY2023**

FY2022 July to December Collections	\$1,411,774
Prior Years' Average Collection %	54.78%
Projected Revenue	\$2,577,014

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: D - Intangible Taxes Revenue**

**FY2023 Proposed Budget: \$19,752,286**

		<u>Change</u>	<u>% Change</u>
<b>FY2019 Actual</b>	\$9,626,907		
<b>FY2020 Actual</b>	\$12,782,822	\$3,155,915	32.78%
<b>FY2021 Actual</b>	\$19,897,077	\$7,114,255	55.65%

FY2022 Original Budget	\$14,962,168
FY2022 Revised Budget	\$14,962,168

**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:** FY2023 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 (FY2022) to determine the projected FY2023 revenue.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to December Collections	\$6,261,168	\$5,028,318	\$4,169,936	
July to June Collections	\$19,897,077	\$12,782,822	\$9,626,907	
Collection % July to December	31.47%	39.34%	43.32%	38.04%

**FY2023**

FY2022 July to December Collections	\$7,514,428
Prior Years' Average Collection %	38.04%
Projected Revenue	\$19,752,286

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: E - Real Estate Transfer

FY2023 Proposed Budget: \$6,182,138

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$4,941,653		
FY2020 Actual	\$4,341,322	(\$600,331)	-12.15%
FY2021 Actual	\$5,709,112	\$1,367,790	31.51%

FY2022 Original Budget	\$4,815,394
FY2022 Revised Budget	\$4,815,394

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

**Calculations:** FY2023 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 (FY2022) to determine the projected FY2023 revenue.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to December Collections	\$2,261,309	\$2,138,467	\$2,320,030	
July to June Collections	\$5,709,112	\$4,341,322	\$4,941,653	
Collection % July to December	39.61%	49.26%	46.95%	45.27%

**FY2023**

FY2022 July to December Collections	\$2,798,860
Prior Years' Average Collection %	45.27%
Projected Revenue	\$6,182,138



**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: F - Alcoholic Beverages**

**FY2023 Proposed Budget: \$1,905,425**

		<u>Change</u>	<u>% Change</u>
<b>FY2019 Actual</b>	\$1,302,561		
<b>FY2020 Actual</b>	\$1,401,754	\$99,193	7.62%
<b>FY2021 Actual</b>	\$1,739,940	\$338,186	24.13%

FY2022 Original Budget	\$1,722,841
FY2022 Revised Budget	\$1,722,841

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

**Calculations:** FY2023 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 (FY2022) to determine the projected FY2023 revenue.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to December Collections	\$616,375	\$405,976	\$509,799	
July to June Collections	\$1,739,940	\$1,401,754	\$1,302,561	
Collection % July to December	35.43%	28.96%	39.14%	34.51%

**FY2023**

FY2022 July to December Collections	\$657,562
Prior Years' Average Collection %	34.51%
Projected Revenue	\$1,905,425

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: G - Liquor by the Drink Tax

FY2023 Proposed Budget: \$1,287,706

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$914,148		
FY2020 Actual	\$794,544	(\$119,604)	-13.08%
FY2021 Actual	\$816,735	\$22,191	2.79%

FY2022 Original Budget	\$684,001
FY2022 Revised Budget	\$684,001

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

**Calculations:** FY2023 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 (FY2022) to determine the projected FY2023 revenue.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to December Collections	\$288,922	\$349,886	\$389,150	
July to June Collections	\$816,735	\$794,544	\$914,148	
Collection % July to December	35.38%	44.04%	42.57%	40.66%

**FY2023**

FY2022 July to December Collections	\$523,624
Prior Years' Average Collection %	40.66%
Projected Revenue	\$1,287,706

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: H - Interest on Delinquent Taxes

FY2023 Proposed Budget: \$459,320

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$489,638		
FY2020 Actual	\$595,974	\$106,336	21.72%
FY2021 Actual	\$292,347	(\$303,627)	-50.95%

FY2022 Original Budget	\$539,254
FY2022 Revised Budget	\$539,254

**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:** FY2023 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to June Collections	\$292,347	\$595,974	\$489,638	\$459,320
<b><u>FY2023</u></b>				
Projected Revenue	\$459,320			

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: I - Interest Income

FY2023 Proposed Budget: \$304,022

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$5,983,672		
FY2020 Actual	\$4,702,452	(\$1,281,220)	-21.41%
FY2021 Actual	\$358,195	(\$4,344,257)	-92.38%

FY2022 Original Budget	\$348,400
FY2022 Revised Budget	\$348,400

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

**Calculations:** Projected average interest on CCSD investments: 0.06%

Apply this interest rate to FY2022 actual and projected average monthly balances: \$304,022

**FY2023**

Projected Revenue \$304,022



**Average Monthly Balances and Interest Rates FY2023 Budget Estimates - General Fund**

<u>Month</u>	<u>Average Monthly Balance(2)</u>	<u>Interest Earned (3)</u>	<u>Average Interest Rate (4)</u>
7/31/2021	\$ 353,544,345	\$ 21,369	0.07%
8/31/2021	\$ 301,920,503	\$ 19,833	0.08%
9/30/2021	\$ 292,558,600	\$ 18,722	0.08%
10/31/2021	\$ 462,604,433	\$ 26,457	0.07%
11/30/2021	\$ 673,437,688	\$ 35,994	0.07%
12/31/2021	\$ 630,860,699	\$ 34,716	0.06%
1/31/2022	\$ 549,087,844	\$ 27,981	0.06%
2/28/2022	\$ 554,087,844	\$ 25,503	0.06%
3/31/2022	\$ 525,087,844	\$ 26,758	0.06%
4/30/2022	\$ 479,087,844	\$ 23,626	0.06%
5/31/2022	\$ 442,087,844	\$ 22,528	0.06%
6/30/2022	\$ 416,587,844	\$ 20,534	0.06%
Total	\$ 473,412,778	\$ 304,022	0.06%

- (1) The July through December Average Monthly Balance and Interest Earned are actual FY22 amounts. The January through June Average Monthly Balances are estimates. Interest Earned, and Average Interest Rates are projections based on current December 2021 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.

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: J - Half Time Exhibition

FY2023 Proposed Budget: \$0

FY2019 Actual	\$0
FY2020 Actual	\$0
FY2021 Actual	\$0

FY2022 Original Budget	\$0
FY2022 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.

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: K - Local Revenue - Cell Tower

FY2023 Proposed Budget: \$1,642,164

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$1,807,503		
FY2020 Actual	\$989,094	(\$818,409)	-45.28%
FY2021 Actual	\$523,218	(\$465,876)	-47.10%

FY2022 Original Budget     \$1,821,637  
FY2022 Revised Budget     \$1,821,637

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

**Calculations:** FY2023 estimate based on current contracts. See attached schedule.

## FY2023 Projected Cell Tower Revenue

School	Cell Tower Company	FY2023 Revenue
<b>Chalker Elementary</b> 325 North Booth Rd Kennesaw, GA 30144	<b>American Tower</b> 10 Presidential Way Woburn, MA 01801	\$198,375
<b>Cheatham Hill Elementary</b> 1350 John Ward Rd Marietta, GA 30061	<b>Crown Castle</b> 2000 Corporate Dr. Canonsburg, PA 15317	\$180,000
<b>East Side Elementary</b> 3850 Roswell Rd. Marietta, GA 30062	<b>SBA Towers, Inc</b> 5900 Broken Sound Pkwy Boca Raton, FL 33487	\$85,962
<b>Eastvalley Elementary</b> 2570 Lower Roswell Rd. Marietta, GA 30067	<b>Comcast Cable Comm Inc</b> 2925 Courtyards Dr. Norcorss, GA 30071	\$50,042
<b>Garrison Mill Elementary</b> 4111 Wesley Chapel Rd. Marietta, GA 30062	<b>Comcast Cable Comm Inc</b> 2925 Courtyards Dr. Norcorss, GA 30071	\$9,000
<b>Lassiter High School</b> 2600 Shallowford Rd Marietta, GA 30066	<b>Crown Castle</b> 12725 Morris Rd. Ext. Alpharetta, GA 30004	\$123,468
<b>Mabry Middle</b> 2700 Jims Road Marietta, GA 30066	<b>Spectrasite Communications</b> American Tower 10 Presidential Way Woburn, MA 01801	\$365,439
<b>McEachern High School</b> 2400 New Macland Rd. Powder Springs, GA 30127	<b>Crown Castle</b> 12725 Morris Rd Ext. Alpharetta, GA 30004	\$123,469
<b>Murdock Elementary</b> 2320 Murdock Road Marietta, GA 30962	<b>Crown Castle</b> 1220 Augusta Dr Houston, TX 77057	\$123,469
<b>Sprayberry High School</b> 2525 Sandy Plains Rd Marietta, GA 30062	<b>Crown Castle</b> 2000 Corporate Dr Canonsburg, PA 15317	\$123,468
<b>Sprayberry High School</b> 2525 Sandy Plains Rd Marietta, GA 30062	<b>SBA Properites, LLC</b> 5900 Broken Sound Pkwy Boca Raton, FL 33487	\$85,962
<b>Still Elementary</b> 870 Casteel Rd Powder Springs, GA 30127	<b>Comcast Cable Comm Inc</b> 2925 Courtyards Drive Norcorss, GA 30071	\$50,042
<b>Wheeler High School</b> 375 Holt Rd Marietta, GA 30067	<b>Crown Castle</b> 12725 Morris Rd. Ext. Alpharetta, GA 30004	\$123,468
	<hr/>	<b>\$1,642,164</b>



**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: L - Local Revenue - Other

FY2023 Proposed Budget: \$1,859,860

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$2,300,135		
FY2020 Actual	\$2,335,681	\$35,546	1.55%
FY2021 Actual	\$943,763	(\$1,391,918)	-59.59%

FY2022 Original Budget	\$2,073,588
FY2022 Revised Budget	\$2,073,588

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

**Calculations:** FY2023 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to June Collections	\$943,763	\$2,335,681	\$2,300,135	\$1,859,860

<b><u>FY2023</u></b>	
Projected Revenue	\$1,859,860

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: M - Reimbursement for Damages

FY2023 Proposed Budget: \$0

FY2019 Actual	\$0
FY2020 Actual	\$0
FY2021 Actual	\$0

FY2022 Original Budget	\$0
FY2022 Revised Budget	\$0

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

**Calculations:** Per the FY2008 Budget Administrators Committee, the FY2023 Budget is \$0. It was decided to allow schools to collect and keep this revenue as a collection incentive.

<b>FY2023</b>	
Projected Revenue	\$0

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: N - Sale of Assets**

**FY2023 Proposed Budget: \$251,127**

		<u>Change</u>	<u>% Change</u>
<b>FY2019 Actual</b>	\$19,514,541		
<b>FY2020 Actual</b>	\$303,019	(\$19,211,522)	-98.45%
<b>FY2021 Actual</b>	\$239,017	(\$64,002)	-21.12%

FY2022 Original Budget	\$292,335
FY2022 Revised Budget	\$292,335

**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 FY2023.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to December Collections	\$89,737	\$61,738	\$84,034	
July to June Collections	\$239,017	\$303,019	\$167,202	
Collection % July to December	37.54%	20.37%	50.26%	36.06%

**FY2023**

FY2022 July to December Collections	\$90,548
Prior Years' Average Collection %	36.06%
Projected Revenue	\$251,127

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: O - Leased Property Revenue

FY2023 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$53,750		
FY2020 Actual	\$21,500	(\$32,250)	-60.00%
FY2021 Actual	\$53,750	\$32,250	150.00%

FY2022 Original Budget	\$43,000
FY2022 Revised Budget	\$43,000

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

Calculations: FY2023 - Lease Revenue - Rose Garden \$43,000

**FY2023**

Projected Revenue	\$43,000
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**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: P - Transfer from Other Funds**

**FY2023 Proposed Budget: \$415,000**

<b>FY2019 Actual</b>	\$1,016,197
<b>FY2020 Actual</b>	\$122,881
<b>FY2021 Actual</b>	\$122,881

FY2022 Original Budget	\$0
FY2022 Revised Budget	\$0

**Revenue Description:** After School Program - The After School Program (ASP) provides a safe, fun, and nurturing environment for the care of elementary students in the Cobb County School District, who attend face-to-face instruction, from after school until 6:00 PM each day school is in session, including early release days. ASP is a self-supporting program and receives no support from taxpayer funds. This revenue transfer provides for expenses incurred in the General Fund for the benefit of the ASP Program.

**Calculations:** ASP Transfer \$415,000

<b><u>FY2023</u></b>	
Projected Revenue	\$415,000

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: Q - Miscellaneous Grants**

**FY2023 Proposed Budget: \$5,599,461**

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$6,885,666		
FY2020 Actual	\$9,716,193	\$2,830,527	41.11%
FY2021 Actual	\$7,316,101	(\$2,400,092)	-24.70%

FY2022 Original Budget	\$6,208,120
FY2022 Revised Budget	\$6,208,120

**Revenue Description:** The FY2023 Grants are based on the FY2022 Grant Revised Budgets.

**Calculations:**

	<u>FY2022</u>	<u>FY2023</u>	<u>Difference</u>
Vocational Ed-Supervision	\$51,477	\$46,679	(\$4,798)
Instruct/Innov. Extended Year Grant	\$2,320	\$2,953	\$633
Vocational Ag Ed Extended Year	\$929	\$2,006	\$1,077
Vocational - Apprenticeship	\$32,637	\$36,486	\$3,849
Vocational - Industry Certification	\$5,000	\$20,000	\$15,000
Vocational - Ag Extended Day	\$2,207	\$3,573	\$1,366
Vocational - Extended Day	\$132,130	\$141,734	\$9,604
Construction Bond	\$906,000	\$240,000	(\$666,000)
Grant for Residential & Reintegration Services	\$251,352	\$338,925	\$87,573
Special Ed - State Preschool	\$3,521,000	\$3,349,224	(\$171,776)
Devereux	\$669,407	\$641,071	(\$28,336)
HB280 Math & Science Supplements	\$622,664	\$697,477	\$74,813
Hygiene Grant	<u>\$10,997</u>	<u>\$79,333</u>	<u>\$68,336</u>
	\$6,208,120	<b>\$5,599,461</b>	(\$608,659)

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: R - State of Georgia QBE Revenue

FY2023 Proposed Budget: \$578,512,537

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$532,514,305		
FY2020 Actual	\$585,945,745	\$53,431,440	10.03%
FY2021 Actual	\$551,748,348	(\$34,197,397)	-5.84%

FY2022 Original Budget	\$535,357,204
FY2022 Revised Budget	\$536,283,844

**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:**

<b>QBE Earnings Estimates</b>	<b>FY2022 Original Budget</b>	<b>Change</b>	<b>FY2023 Projected Budget</b>
QBE Earnings	\$720,160,567	\$30,363,545	\$750,524,112
Increase in GA TRS Employer Portion	\$3,479,433	\$774,439	\$4,253,872
QBE Midterm	\$0	\$0	\$0
Pupil Transportation	\$5,509,293	(\$18,984)	\$5,490,309
Nurses	\$2,236,001	\$93,558	\$2,329,559
Military Counselors	\$44,978	(\$44,978)	\$0
Five Mill Local Fair Share	(\$172,787,491)	(\$11,297,824)	(\$184,085,315)
Equalization	\$0	\$0	\$0
State Austerity Reductions	<u>(\$23,285,577)</u>	<u>\$23,285,577</u>	<u>\$0</u>
<b>Total QBE Funding</b>	<b>\$535,357,204</b>	<b>\$43,155,333</b>	<b>\$578,512,537</b>



**FY2023 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: S - Indirect Cost Revenue**

**FY2023 Proposed Budget: \$5,606,481**

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$3,550,908		
FY2020 Actual	\$4,321,129	\$770,221	21.69%
FY2021 Actual	\$2,113,425	(\$2,207,704)	-51.09%

FY2022 Original Budget	\$4,006,460
FY2022 Revised Budget	\$4,006,460

**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:**

	<b>Budget Estimate FY2023</b>
<b>Calculated based on restricted rate:</b>	<b><u>2.18% Rate</u></b>
Title I	\$459,571
Special Ed Flow Through & Preschool	\$467,612
Career, Technical, Agricultural Education	\$16,657
Title II-A	\$59,749
Homeless	\$1,779
Title IV-A, Student Support & Academic Enrichment	\$34,621
Title IV-B, 21 <sup>st</sup> Century Learning	\$16,648
GNETS State Grant 1% Only	\$33,368
<b>Calculated based on unrestricted rate:</b>	<b><u>15.00% Rate</u></b>
Food Service	\$4,516,476
<b>Total</b>	<b>\$5,606,481</b>

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: T - ROTC Revenue

FY2023 Proposed Budget: \$1,239,971

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$1,129,809		
FY2020 Actual	\$1,269,772	\$139,963	12.39%
FY2021 Actual	\$1,130,046	(\$139,726)	-11.00%

FY2022 Original Budget	\$1,204,272
FY2022 Revised Budget	\$1,204,272

**Revenue Description:** Federal revenue for ROTC instructor salary reimbursement.

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

**FY2023**

Projected Revenue \$1,239,971

**CCSD FEDERAL REIMBURSEMENT PROJECTION FOR FY2023 JROTC INSTUTOR 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	Airforce	1	\$ 5,878.49	\$ 4,898.46	\$ 75,440.34	\$ 3,491.47	\$ 78,931.81	\$ 35,270.94
WHEELER	Airforce	10	\$ 7,486.88	\$ 8,033.78	\$ 97,876.34	\$ 3,491.47	\$ 101,367.81	\$ 44,921.28
CAMPBELLHS	Army	1	\$ 5,836.43	\$ 4,898.46	\$ 74,935.62	\$ 3,491.47	\$ 78,427.09	\$ 35,018.58
CAMPBELLHS	Army	8	\$ 8,877.38	\$ 7,748.51	\$ 114,277.07	\$ 3,491.47	\$ 117,768.54	\$ 53,264.28
CAMPBELLHS	Army	10	\$ 7,620.29	\$ 8,033.78	\$ 99,477.26	\$ 3,491.47	\$ 102,968.73	\$ 45,721.74
CAMPBELLHS	Army	17	\$ 6,428.33	\$ 8,737.28	\$ 85,877.24	\$ 3,491.47	\$ 89,368.71	\$ 38,569.98
OSBORNE	Army	5	\$ 6,204.43	\$ 7,324.16	\$ 81,777.32	\$ 3,491.47	\$ 85,268.79	\$ 37,226.58
OSBORNE	Army	20	\$ 6,724.18	\$ 9,800.66	\$ 90,490.82	\$ 3,491.47	\$ 93,982.29	\$ 40,345.08
OSBORNE	Army	10	\$ 6,665.39	\$ 8,033.78	\$ 88,018.46	\$ 3,491.47	\$ 91,509.93	\$ 39,992.34
PEBBLEBRK	Army	12	\$ 7,656.88	\$ 8,309.24	\$ 100,191.80	\$ 3,491.47	\$ 103,683.27	\$ 45,941.28
PEBBLEBRK	Army	7	\$ 6,739.89	\$ 7,614.52	\$ 88,493.20	\$ 3,491.47	\$ 91,984.67	\$ 40,439.34
PEBBLEBRK	Army	15	\$ 7,188.43	\$ 8,737.28	\$ 94,998.44	\$ 3,491.47	\$ 98,489.91	\$ 43,130.58
S.COBB	Army	9	\$ 6,641.99	\$ 7,888.62	\$ 87,592.50	\$ 3,491.47	\$ 91,083.97	\$ 39,851.94
S.COBB	Army	10	\$ 7,812.88	\$ 8,033.78	\$ 101,788.34	\$ 3,491.47	\$ 105,279.81	\$ 46,877.28
S.COBB	Army	2	\$ 5,678.63	\$ 5,977.92	\$ 74,121.48	\$ 3,491.47	\$ 77,612.95	\$ 34,071.78
ALLATOONA	Navy	5	\$ 8,051.38	\$ 7,324.16	\$ 103,940.72	\$ 3,491.47	\$ 107,432.19	\$ 48,308.28
ALLATOONA	Navy	10	\$ 7,349.70	\$ 8,033.78	\$ 96,230.18	\$ 3,491.47	\$ 99,721.65	\$ 44,098.20
HILLGROVE	Navy	13	\$ 6,303.70	\$ 8,456.94	\$ 84,101.34	\$ 3,491.47	\$ 87,592.81	\$ 37,822.20
HILLGROVE	Navy	13	\$ 6,774.18	\$ 8,456.94	\$ 89,747.10	\$ 3,491.47	\$ 93,238.57	\$ 40,645.08
KENN MTN	Navy	18	\$ 8,050.67	\$ 9,800.66	\$ 106,408.70	\$ 3,491.47	\$ 109,900.17	\$ 48,304.02
KENN MTN	Navy	5	\$ 6,740.38	\$ 7,324.16	\$ 88,208.72	\$ 3,491.47	\$ 91,700.19	\$ 40,442.28
LASSITER	Navy	16	\$ 6,346.57	\$ 8,737.28	\$ 84,896.12	\$ 3,491.47	\$ 88,387.59	\$ 38,079.42
LASSITER	Navy	6	\$ 9,304.58	\$ 7,471.72	\$ 119,126.68	\$ 3,491.47	\$ 122,618.15	\$ 55,827.48
MCEACHERN	Navy	10	\$ 6,131.70	\$ 8,033.78	\$ 81,614.18	\$ 3,491.47	\$ 85,105.65	\$ 36,790.20
MCEACHERN	Navy	10	\$ 8,893.38	\$ 8,033.78	\$ 114,754.34	\$ 3,491.47	\$ 118,245.81	\$ 53,360.28
N.COBB	Navy	8	\$ 6,179.57	\$ 7,748.51	\$ 81,903.35	\$ 3,491.47	\$ 85,394.82	\$ 37,077.42
N.COBB	Navy	5	\$ 8,042.18	\$ 7,324.16	\$ 103,830.32	\$ 3,491.47	\$ 107,321.79	\$ 48,253.08
SPRAYBERRY	Navy	3	\$ 8,214.38	\$ 7,048.72	\$ 105,621.28	\$ 3,491.47	\$ 109,112.75	\$ 49,286.28
SPRAYBERRY	Navy	8	\$ 6,838.89	\$ 7,748.51	\$ 89,815.19	\$ 3,491.47	\$ 93,306.66	\$ 41,033.34
							\$ 2,806,807.08	\$ 1,239,970.56

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: U - MedACE Reimbursement

FY2023 Proposed Budget: \$1,138,479

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$1,047,076		
FY2020 Actual	\$1,402,892	\$355,816	33.98%
FY2021 Actual	\$965,468	(\$437,424)	-31.18%

FY2022 Original Budget	\$1,117,141
FY2022 Revised Budget	\$1,117,141

**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:** FY2023 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to June Collections	\$965,468	\$1,402,892	\$1,047,076	\$1,138,479

<b><u>FY2023</u></b>	
Projected Revenue	\$1,138,479

**FY2023 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: V - Federal Grant - Medicaid

FY2023 Proposed Budget: \$707,716

		<u>Change</u>	<u>% Change</u>
FY2019 Actual	\$687,849		
FY2020 Actual	\$608,181	(\$79,668)	-11.58%
FY2021 Actual	\$827,117	\$218,936	36.00%

FY2022 Original Budget	\$689,545
FY2022 Revised Budget	\$689,545

**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:** FY2023 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>Average</u>
July to June Collections	\$827,117	\$608,181	\$687,849	\$707,716

<b><u>FY2023</u></b>	
Projected Revenue	\$707,716

FY2023 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: W - Misc. Federal Grants

FY2023 Proposed Budget: \$0

FY2019 Actual	\$19,413
FY2020 Actual	\$21,870
FY2021 Actual	\$251,175

FY2022 Original Budget	\$0
FY2022 Revised Budget	\$0

**Revenue Description:** Miscellaneous revenue received by the General Fund from Federal sources for annual Flood Control lands (33 USC 701 c3) and COVID-19 PPE supply reimbursement.

TABLE OF CONTENTS  
EXPENDITURES

FY2022 General Fund Expenditure Budget Adjustments ..... 1  
FY2022 One-Time Expenditures..... 2  
Salary/Benefit Changes..... 3  
Salary/Position Adjustments..... 4  
Miscellaneous Expenditure Adjustments ..... 5  
Raise for All Non-Temporary Employees of 8.5%..... 6  
Utilize Fund Balance Reserve ..... 7



FY2023 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 1 - FY2022 General Fund Expenditure  
Budget Adjustments

FY2023 Proposed Budget: **\$19,891,226**

Expenditure Description:

FY2022 Board approved General Fund expenditure adjustments:

Purchase of School Buses with Bus Bond Funding <i>(approved 10/14/2021)</i>	\$926,640
Encumbrances	\$18,964,586
<b>Total</b>	<b>\$19,891,226</b>

FY2023 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 2 - FY2022 One-Time Expenditures

FY2023 Proposed Budget: **(\$20,515,226)**

**Expenditure Description:**

FY2022 Board approved one-time expenditures which are off set by one-time revenue received:

Purchase of School Buses with Bus Bond Funding <i>(approved 10/14/2021)</i>	(\$926,640)
SPLOST 6 Election Precinct Expenditures <i>(approved with FY2022 Original Budget)</i>	(\$624,000)
Encumbrances	(\$18,964,586)
<b>Total</b>	<b>(\$20,515,226)</b>

FY2023 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 3 - Salary/Benefit Changes

FY2023 Proposed Budget: **\$16,175,450**

**Expenditure Description:**

FY2023 Positions - See attached Position Overview

FY2023 Salary Step for Eligible Employees

\$14,864,884

Increase in Employer TRS Portion *(from 19.81% to 19.98%)*

\$1,310,566

**Total**

**\$16,175,450**



Cobb County School District  
 FY2023 Budget Development  
 General Fund Position Summary  
 April 21, 2022

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H		Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R			
	FY2018	FY2019	FY2020	FY2021	FY2022 Adjustments					FY2023 Budget Planning												
	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Original Budget	Board Approval Local Schools	Board Approval Central Office	Transfers Schools & Central Office	Explanation of Changes	FY2022 Revised Budget	FY2023								Total	Proposed FY2023 Budget		
											Allotment Projection & Adjustments	Add Instructional Pool Positions	Adjust for Vacancies in FY2022	Reinstate Library Media Parapros to 1.0	Add School Psychologists	Custodians Square Footage	Centralize Venue Mgmt. Operations	Administrative and Operations Positions				
<b>CENTRAL OFFICE SUPPORT</b>																						
77 Division 1 - Superintendent	31.00	19.00	16.00	16.00	16.00		1.00	(a) Add 1.0 Clerk IV position		16.50										16.50	77	
							(0.50)	(a) Eliminate vacant 0.5 Athletic Director														
78 Division 2 - Operations	48.25	53.25	53.25	54.25	71.25					71.25											71.25	78
79 Division 3 - Human Resources	45.10	45.10	45.50	45.00	46.00		1.00	(d) Add HR 1.0 Recruiting Coordinator		47.00								3.50			50.50	79
80 Division 2 - Technology	61.00	60.50	59.50	58.50	58.50					58.50									1.50		60.00	80
81 Division 4 - Strategy & Accountability	27.30	35.50	36.50	36.50	37.50					37.50							4.00	1.00			42.50	81
82 Division 4 - Academics - Teaching & Learning	60.48	66.78	66.78	66.78	66.78					66.78											66.78	82
83 Division 4 - Academics - Special Student Services	18.00	19.00	24.00	26.00	26.00					26.00											26.00	83
84 Division 5 - School Leadership	18.00	18.00	17.00	17.49	17.49					17.49											17.49	84
85 Division 6 - Financial Services	52.70	54.70	54.65	54.65	54.65		-			54.65								2.00			56.65	85
Central Office Support Positions	361.83	371.83	373.18	375.17	394.17	-	1.50			395.67	-		-			-	4.00	8.00		12.00	407.67	3.2% of total EEs
<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>	<b>2.00</b>	<b>1.50</b>	<b>-</b>		<b>12,688.58</b>	<b>40.10</b>	<b>50.00</b>	<b>(226.50)</b>	<b>17.20</b>	<b>10.00</b>	<b>5.00</b>	<b>4.00</b>	<b>8.00</b>		<b>(92.20)</b>	<b>12,596.38</b>	<b>100.0%</b>

Student / Teacher Ratios						Revisions in FY2022	
Kindergarten	23.0	23.0	23.0	23.0	23.0	1.00	
Grades 1-3	24.0	24.0	24.0	24.0	24.0	(0.50)	(a) Add 1.0 Clerk IV Position - Board approved 5/20/2021
Grades 4-5	30.0	30.0	30.0	30.0	30.0	1.00	(a) Eliminate 0.5 Athletic Director - Board approved 5/20/2021
Grades 6-8	31.0	31.0	31.0	31.0	31.0	1.00	(b) Add 1.0 EVP Director - Board approved 8/19/2021
Grades 9-12	33.0	33.0	33.0	33.0	33.0	1.00	(c) Add 1.0 EVP Assistant Director - Board approved 11/11/2022
						1.00	(d) Add 1.0 HR Employment Recruiting Coordinator - Board approved 1/20/2022.

Student / Teacher Ratios						
Kindergarten	23.0	23.0	23.0	23.0	23.0	
Grades 1-3	24.0	24.0	24.0	24.0	24.0	
Grades 4-5	30.0	30.0	30.0	30.0	30.0	
Grades 6-8	31.0	31.0	31.0	31.0	31.0	
Grades 9-12	33.0	33.0	33.0	33.0	33.0	

Student Projections					
<b>General Education</b>					
Kindergarten	9,344	7,752	7,583	7,921	6,463
Grades 1-3	24,910	24,235	24,019	24,098	22,618
Grades 4-5	17,355	17,247	16,983	16,882	15,945
Grades 6-8	25,547	25,712	26,145	26,579	25,809
Grades 9-12	35,464	35,063	35,137	35,092	35,360
Total	112,620	110,009	109,867	110,572	106,195
Pre-K			976	970	757
Kenn. Charter			519	0	0
Devereux			83	79	72
MOWR			392	418	369
			111,837	112,039	107,393

FTE Projection		
Kindergarten	7,095	7,095
Grades 1-3	22,387	22,387
Grades 4-5	15,609	15,609
Grades 6-8	24,919	24,919
Grades 9-12	35,616	35,616
Total	105,626	105,626
Pre-K	755	755
Kenn. Charter	0	0
Devereux	62	62
MOWR	289	289
Total	106,732	106,732

# FY2023 BUDGET DEVELOPMENT EXPENDITURES



## Expenditure Type: 4 - Salary/Position Adjustments

FY2023 Proposed Budget: (\$6,949,179)

Adjustments to Central Office Departmental Budgets including funding for School/Instructional Support:

	<u>Positions</u>	<u>Amount</u>
<b>Leadership and Learning</b>	<b>(119.20)</b>	<b>(\$10,233,124)</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Additional Formula Positions for Increased Enrollment</i>	40.10	\$2,191,660
<i>Additional Instructional Pool Allotments</i>	50.00	\$5,200,000
<i>Adjust position pool to accommodate the pandemic decrease in students. Teachers will be added incrementally as students return.</i>	(226.50)	(\$18,876,950)
<i>Reinstate Library Media Parapro School Allotments to 1.00 FTE - (MS) .60 to 1.00 FTE; (HS) .60 to 1.00 FTE</i>	17.20	\$469,560
<i>Upgrade Elementary School Clerks from Clerk I to Clerk III</i>	-	\$782,606
<b>Academics</b>	<b>10.00</b>	<b>\$1,254,350</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add School Psychologists - to align CCSD more closely with State and National recommendations for Teacher:Student ratios for this position</i>	10.00	\$1,254,350
<b>Chief of Staff</b>	<b>0.00</b>	<b>\$135,632</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add 2 Days Pre/Post Planning for School Nurses</i>	-	\$67,648
<i>Increase Athletic Director Off-Contract Days from 3 to 10</i>	-	\$67,984
<i>Upgrade Open Records Clerk (NC06 to NCT7) (Budget Neutral)</i>	-	\$0
<b>Operations</b>	<b>5.00</b>	<b>\$265,000</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Custodians for Additional Square Footage Campbell HS (2.5 FTE), Cobb Horizon (.5 FTE), Maintenance (2.0 FTE)</i>	5.00	\$265,000

	<u>Positions</u>	<u>Amount</u>
<b>Technology</b>	<b>1.50</b>	<b>\$222,269</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Software Engineer I - Budgeted NT05 / Step 15</i>	1.00	\$151,090
<i>Upgrade Business Analyst from .50 FTE to 1.0 FTE</i>	0.50	\$41,168
<i>Upgrade Records Management Position (NCT7 to NK06)</i>	-	\$30,011
<b>Human Resources</b>	<b>3.50</b>	<b>\$316,431</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add HR Secretary - Support Services</i>	1.00	\$78,759
<i>Add 2 Clerical Positions - Support Services (1.0) and Employee Relations &amp; Evaluations (1.0)</i>	2.00	\$148,146
<i>Add Part-time Data Analyst - Budgeted NK05 / Step 10</i>	0.50	\$89,526
<b>Financial Services</b>	<b>2.00</b>	<b>\$206,247</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Lead Payroll Technician - (NK08)</i>	1.00	\$85,088
<i>Add Accountant (NK05)</i>	1.00	\$111,051
<i>Upgrade Two (2) Analyst Positions (NK06 to NK05) - competitive adjustment</i>	-	\$10,108
<b>Strategy &amp; Accountability</b>	<b>5.00</b>	<b>\$884,016</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Student Reporting Statistician</i>	1.00	\$133,302
<i>Venue Management (formerly Facility Use) Program Change - Centralize Venue Mgt Program Operations (4.0); Upgrade Venue Mgt and Event Coordinators</i>	4.00	\$339,916
<i>ASP Program Change - Adjust Daily Rate from \$7 per day to \$10 per day &amp; Registration Fee from \$10 to \$20; Increase Hourly Rate for ASP Employees; Elementary School Bookkeepers to Assume ASP Bookkeeping duties</i>	-	\$410,798
<b>District-Wide</b>	<b>0.00</b>	<b>\$0</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Adjust Workdays for Full-Time Contracted Teacher Positions (187 days per year)</i>	-	\$0
<i>Adjust Workdays for Salaried Annual Employees (235 days per year)</i>	-	\$0
<b>GRAND TOTAL Salary/Position Adjustments</b>	<b>(92.20)</b>	<b>(\$6,949,179)</b>



# FY2023 BUDGET DEVELOPMENT EXPENDITURES



## Expenditure Type: 5 - Miscellaneous Expenditure Adjustments

FY2023 Proposed Budget: **\$2,017,971**

Expenditure Adjustments to Departmental Budgets including funding for Miscellaneous Enhancements and Revenue Receipt Adjustments:

**TOTAL Expenditure Adjustments to Match Corresponding Revenue Adjustments** **(\$748,623)**

**Expenditure Adjustment Cell Towers** **(\$179,473)**

<i>FY2022 Revenue</i>	<i>FY2023 Revenue</i>	<i>Adjustment</i>
\$1,821,637	\$1,642,164	(\$179,473)

**Expenditure Adjustment MedAce** **\$21,338**

<i>FY2022 Revenue</i>	<i>FY2023 Revenue</i>	<i>Adjustment</i>
\$1,117,141	\$1,138,479	\$21,338

**Expenditure Adjustment Medicaid** **\$18,171**

<i>FY2022 Revenue</i>	<i>FY2023 Revenue</i>	<i>Adjustment</i>
\$689,545	\$707,716	\$18,171

**Expenditure Adjustments Miscellaneous Grants** **(\$608,659)**

	<i>FY2022 Grant Budget</i>	<i>FY2023 Grant Budget</i>	<i>Adjustment</i>
<i>Vocational Ed-Supervision</i>	\$51,477	\$46,679	(\$4,798)
<i>Instruct/Innov Extended Year Grant</i>	\$2,320	\$2,953	\$633
<i>Vocational Ag Ed Extended Year</i>	\$929	\$2,006	\$1,077
<i>Vocational - Apprenticeship</i>	\$32,637	\$36,486	\$3,849
<i>Vocational - Industry Certification</i>	\$5,000	\$20,000	\$15,000
<i>Vocational - Ag Extended Day</i>	\$2,207	\$3,573	\$1,366
<i>Vocational - Extended Day</i>	\$132,130	\$141,734	\$9,604
<i>Construction Bond</i>	\$906,000	\$240,000	(\$666,000)
<i>Grant for Residential &amp; Reintegration Services</i>	\$251,352	\$338,925	\$87,573
<i>Special Ed - State Preschool</i>	\$3,521,000	\$3,349,224	(\$171,776)
<i>Devereux</i>	\$669,407	\$641,071	(\$28,336)
<i>HB280 Math &amp; Science Supplements</i>	\$622,664	\$697,477	\$74,813
<i>Hygiene Grant</i>	\$10,997	\$79,333	\$68,336
<i>Miscellaneous Grants Subtotal</i>	<u>\$6,208,120</u>	<u>\$5,599,461</u>	<u>(\$608,659)</u>

**TOTAL Expenditure Adjustments Utilities****\$1,522,116**

	<u>FY2022</u> <u>Expenditure</u>	<u>FY2023</u> <u>Expenditure</u>	<u>Adjustment</u>
<i>Fuel</i>	\$4,461,773	\$5,577,216	\$1,115,443
<i>Electricity</i>	\$16,349,213	\$16,676,197	\$326,984
<i>Natural Gas</i>	\$1,578,066	\$1,578,066	\$0
<i>Water &amp; Sewer</i>	\$2,656,308	\$2,735,997	\$79,689
<i>Utilities Subtotal</i>	\$25,045,360	\$26,567,476	\$1,522,116

**TOTAL Operational & Safety Adjustments****\$1,619,725**

	<u>Operational/ Supply</u>
<i>911 Call Center Conversion</i>	\$116,000
<i>Inspections - Stadiums and Theater Lighting Rigging</i>	\$276,000
<i>Fire &amp; Safety Radio Re-Certification (\$1,800 x 23 Schools in FY2023)</i>	\$41,400
<i>Transportation Needs (Physicals, Tests, Fingerprints, Synovia and Edulog Contracts, AT&amp;T)</i>	\$326,792
<i>Fleet Maintenance Needs (Replacement Parts and Liquids for Buses &amp; White Fleet Vehicles)</i>	\$300,000
<i>1% Increase in Supply Budgets for Central Office</i>	\$110,000
<i>Increase Recruiting Budget</i>	\$93,000
<i>Increase Absence Management and DocuSign Software budget</i>	\$80,000
<i>Contract Management System Cost Increase for Procurement Services</i>	\$40,000
<i>Alarm Service Monitoring for Maintenance</i>	\$11,400
<i>CCSD Police Department needs previously covered by Stop Arm Revenue</i>	\$110,000
<i>CCSD Police Department Overtime to Cover District Needs</i>	\$115,133
<i>Operational &amp; Safety Subtotal</i>	\$1,619,725

**TOTAL New School Opening Procedure Adjustments****(\$375,247)**

	<u>FY2022</u> <u>Expenditure</u>	<u>FY2023</u> <u>Expenditure</u>	<u>Adjustment</u>
<i>Reduce Additional Workdays for Pearson Middle</i>	\$190,671	\$0	(\$190,671)
<i>Reduce Double School Supply Allotments:</i>			
<i>King Springs ES</i>	\$34,848	\$0	(\$34,848)
<i>Clay-Harmony Leland ES</i>	\$30,496	\$0	(\$30,496)
<i>Osborne HS</i>	\$104,544	\$0	(\$104,544)
<i>Cobb Horizon HS</i>	\$14,688	\$0	(\$14,688)
<i>New School Opening Subtotal</i>	\$375,247	\$0	(\$375,247)

**Expenditure Adjustments - Transfers to Other Funds****\$0**

	<u>FY2022</u> <u>Transfer</u>	<u>FY2023</u> <u>Transfer</u>	<u>Adjustment</u>
<i>Fund 0554 Public Safety</i>	\$1,490,865	\$1,490,865	\$0
<i>Fund 0556 Adult High School</i>	\$279,335	\$279,335	\$0
<i>Fund 0353 District Building Fund</i>	\$1,000,000	\$1,000,000	\$0
<i>Transfers Subtotal</i>	\$2,770,200	\$2,770,200	\$0

**GRAND TOTAL Miscellaneous Expenditure Adjustments****\$2,017,971**

FY2023 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 6 - Raise for All Non-Temporary  
Employees of 8.5%

FY2023 Proposed Budget: **\$86,783,088**

Expenditure Description:

Raise for all Non-Temporary Employees ranging from 8.5% - 13.1% depending upon Salary Step eligibility.

Note: The Georgia Governor's \$2,000 raise is included in the FY2023 Tentative salary increase.

**FY2023 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: 7 - Utilize Fund Balance Reserve**

**FY2023 Proposed Budget: \$29,851,087**

**Expenditure Description:**

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

<u>FY2023 Total Revenue</u>	<u>FY2023 Total Expenditures</u>	<u>Adjustment</u>
\$1,303,409,442	(\$1,333,260,529)	(\$29,851,087)

### Five Year Financial Forecast

Type	Category	FY2022 Board Approved Revised Budget	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Assumptions
1 Local	Property Tax Revenue	\$ 564,026,799	\$ 629,045,845	\$ 660,498,137	\$ 693,523,044	\$ 728,199,196	\$ 764,609,156	\$ 802,839,614	<div style="border: 1px solid black; padding: 2px;"> <u>Property Digest Information</u>  FY2023 Projected Digest 10.49%  FY2024 Projected Digest 5.00%  FY2025 Projected Digest 5.00%  FY2026 Projected Digest 5.00%  FY2027 Projected Digest 5.00%  FY2028 Projected Digest 5.00% </div>
2	Other Tax Revenue	\$ 66,872,353	\$ 77,043,779	\$ 77,043,779	\$ 77,043,779	\$ 77,043,779	\$ 77,043,779	\$ 77,043,779	Constant
3	Other Local	\$ 4,578,960	\$ 4,515,173	\$ 4,515,173	\$ 4,515,173	\$ 4,515,173	\$ 4,515,173	\$ 4,515,173	Constant
4 State	Miscellaneous State Grant	\$ 6,208,120	\$ 5,599,461	\$ 5,599,461	\$ 5,599,461	\$ 5,599,461	\$ 5,599,461	\$ 5,599,461	Constant
5	QBE	\$ 535,357,204	\$ 578,512,537	\$ 578,512,537	\$ 578,512,537	\$ 578,512,537	\$ 578,512,537	\$ 578,512,537	Constant
6 Federal	Indirect Cost	\$ 4,006,460	\$ 5,606,481	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant
7	ROTC	\$ 1,204,272	\$ 1,239,971	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant
8	MedAce	\$ 1,117,141	\$ 1,138,479	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant
9	Medicaid	\$ 689,545	\$ 707,716	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant
<b>10 Revenue Total</b>		<b>\$ 1,184,060,854</b>	<b>\$ 1,303,409,442</b>	<b>\$ 1,333,301,440</b>	<b>\$ 1,366,326,347</b>	<b>\$ 1,401,002,499</b>	<b>\$ 1,437,412,459</b>	<b>\$ 1,475,642,917</b>	
11 Reserve Available	Funds Reserved in Prior Year	\$ 71,687,571	\$ 29,851,087	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funds Available</b>		<b>\$ 1,255,748,425</b>	<b>\$ 1,333,260,529</b>	<b>\$ 1,333,301,440</b>	<b>\$ 1,366,326,347</b>	<b>\$ 1,401,002,499</b>	<b>\$ 1,437,412,459</b>	<b>\$ 1,475,642,917</b>	
12 Base	FY22 Revised Budget	\$ 1,255,748,425							
13	FY23 Proposed Budget		\$ 1,333,260,529						
14	Prior Year Continuation Budget			\$ 1,333,260,529	\$ 1,348,786,065	\$ 1,364,521,984	\$ 1,380,971,442	\$ 1,398,137,641	
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
<b>Expenditure Total</b>		<b>\$ 1,255,748,425</b>	<b>\$ 1,333,260,529</b>	<b>\$ 1,348,786,065</b>	<b>\$ 1,364,521,984</b>	<b>\$ 1,380,971,442</b>	<b>\$ 1,398,137,641</b>	<b>\$ 1,416,023,834</b>	
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,484,625)</b>	<b>\$ 1,804,363</b>	<b>\$ 20,031,058</b>	<b>\$ 39,274,818</b>	<b>\$ 59,619,083</b>	

**COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES**  
**Purchases Specifically Pre-Approved By The Board**  
**Proposed for adoption with the July 1, 2022 Budget (FY2023 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	<b>Direct Instruction Items</b>	
	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	<b>Instructional Support Services</b>	
	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	<b>Operational Items</b>	
	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	<b>Operational Services</b>	
	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

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5	<b>Technology Items</b>	
	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	<b>Technology Services</b>	
	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	<b>Utilities and Fuel</b>	
	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	<b>Transportation/Fleet Maintenance Items</b>	
	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	<b>Transportation/Fleet Maintenance Services</b>	
	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	<b>Food &amp; Nutrition Services Items</b>	
	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	<b>Food &amp; Nutrition Services</b>	
	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



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12	<b>District Wide Items</b>	
	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	<b>District Wide Services</b>	
	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