

COBB SCHOOLS FINANCE



# COBB COUNTY SCHOOL DISTRICT

FY2023 Budget Popular Report

FY2023  
BUDGET MESSAGE  
COBB COUNTY SCHOOL DISTRICT  
CHRIS RAGSDALE – SUPERINTENDENT  
May 5, 2022

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 44.81% 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's economy remains strong and Governor Brian Kemp's FY2023 State Budget reflects a \$467 million increase in QBE formula appropriations for K – 12 education, including a \$2,000 raise for Certified Teachers and Certified employees, which fulfills the Governor's campaign promise of a \$5,000 raise for Georgia Teachers. Additionally, prior year austerity cuts have been discontinued, resulting in approximately \$23 million in austerity cut restoration for the CCSD in FY2023. This increase is offset by a decline in QBE earnings of \$11 million due to an increase in CCSD's Five Mill Local Fair Share portion of the QBE formula.

**Local Property Tax Revenue**

Local Revenues generate approximately 54.52% 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.

Nationwide increases in property values have also impacted Cobb County. For 2022, the countywide property tax digest is projected to be 10.49%, the first double-digit increase in decades. 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.

The FY2023 General Fund Budget is structurally balanced as revenue of \$1,303,409,442 plus utilization of \$29,851,087 in fund balance reserve is equal to recurring expenditures. The expenditure budget is \$1,333,260,529. The budget is based on a predicted enrollment of 106,732 (including Devereux, PreK and MOWR) students and major highlights include:

- \$23 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
- AAA and K1+ – Highest Kroll Bond Rating Agency’s Long-Term and Short-Term Credit Rating
- Local Revenue Property Value Digest Growth – 10.49%
- 107.30 Instructional Support Positions
- 10.00 School Psychologists
- 5.00 Custodian Positions (Based on square footage)
- (226.50) Position adjustments to accommodate the decrease in students due to the pandemic – Teachers to be added incrementally as students return
- Budgeted Fund Balance Usage – (\$29,851,087)
- Salary Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – (Salary increase range 8.5% - 13.1% depending upon step eligibility)

The preparation of the FY2023 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 FY2023.

The Cobb County School District has two types of employees: those who teach and those who serve those who teach. Our dedicated staff members have proven their commitment to the success of our students and schools, and once again, I am recommending a budget which prioritizes our staff in a historic, 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 FY2023 Budget

The development of the FY2023 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: Hard Work, Dedication, and Consistency.

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 \$29,851,087 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. FY2023 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 FY2023 Budget on April 21, 2022. The Board has scheduled two initial public forums for interested parties to present any additional input or comments regarding the FY2023 Tentative Budget and public input for the American Rescue Plan (ARP) Act, the third COVID-19 relief bill, during the FY2023 Tentative Budget hearings. All interested stakeholders – students, families, educators and community members – may provide feedback during these hearings. The dates for these public hearings are April 21, 2022 at 6:30 PM and May 19, 2022 at 6:30 PM. Final adoption of the FY2023 Budget is scheduled to occur on May 19, 2022 at 7:00 PM. The FY2023 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.

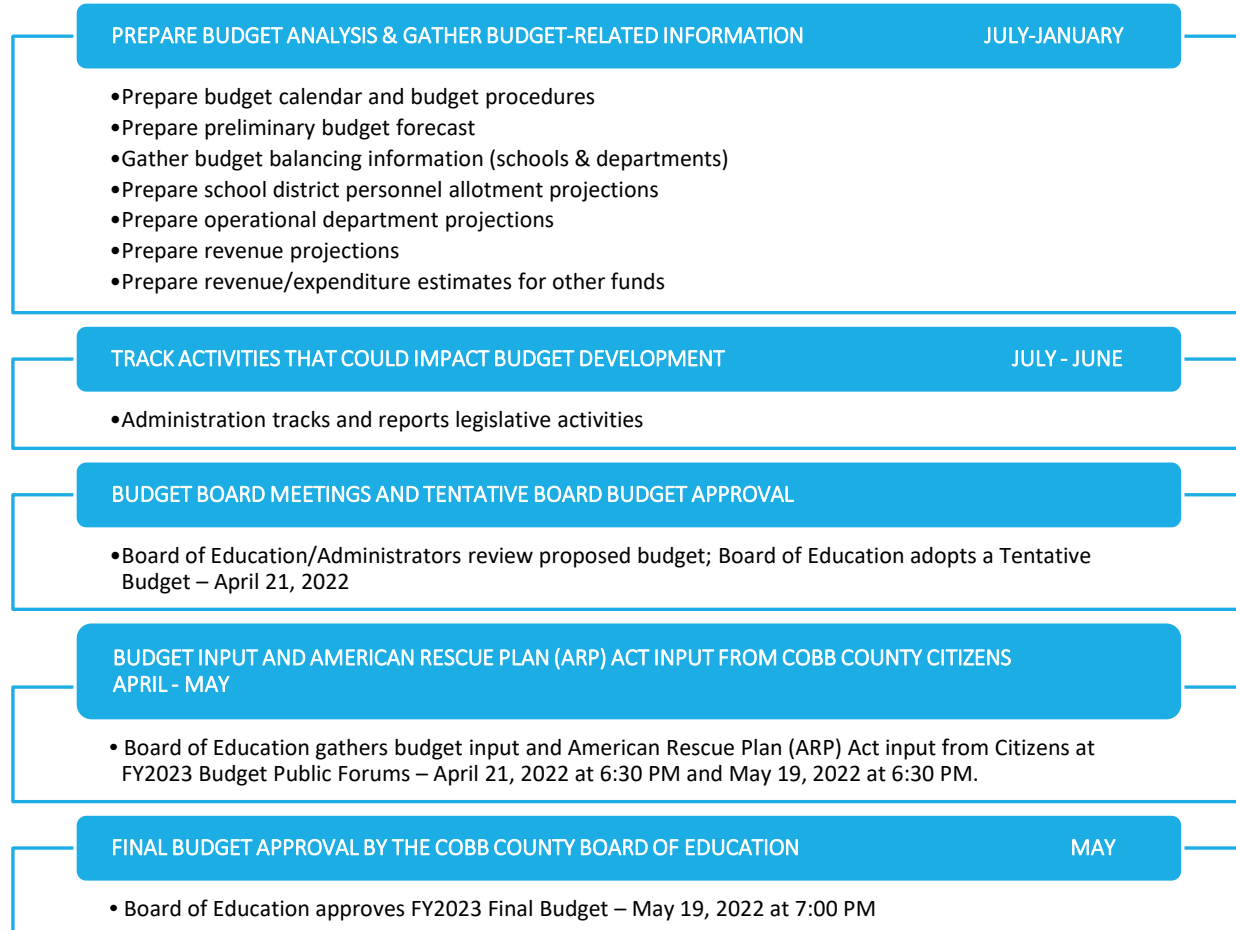
**Program Evaluation** - New programs and continued programs are recommended for consideration in the proposed budget and are considered based on their contribution to district-wide and school-level objectives.

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

# General Fund Budget Preparation

## FY2023 Budget Development Calendar – Summary and Process

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>





# District Metrics – Fast Facts



With more than **17,881** 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 34.4%
- Black 30.2%
- Hispanic 24.4%
- Asian 5.8%
- Multi-Racial 4.45%
- American Indian < 1%
- Pacific Islander < 1%

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

**25th** 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
AAA	Long Term Rating	Kroll Bond Rating Agency
K1+	Short Term Rating	Kroll Bond Rating Agency

Note: All ratings are the highest possible United States industry ratings. The CCSD is the only school district in the nation to hold 3 AAA credit rating designations.

## Recent Budget Accomplishments

FY2015	2% Salary Restoration and Full Salary Step Increase for All Eligible Employees
FY2016	4% Salary Increase and Full Salary Step Increase for All Eligible Employees
FY2017	2.5% Salary Increase and Full Salary Step Increase for All Eligible Employees
FY2018	1.1% Salary Bonus and Full Salary Step Increase for All Eligible Employees
FY2019	2.6% Salary Increase and Full Salary Step Increase for All Eligible Employees 1.1% Salary Bonus (for Non-238 Day Employees)
FY2020	Salary Increase Range 8.00% - 12.6% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2021	Full Salary Step Increase for All Eligible Employees
FY2022	Salary Increase Range 4.00% - 8.6% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2023	Salary Increase Range 8.5% - 13.1% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees

## 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.



## FY2023 Expenditure Metrics

Salaries/Fringe Benefits	93.64% of the General Fund Budget
Instruction	72.44% of the General Fund Budget
General Administration	1.04% of the General Fund Budget

## FY2023 Revenue Breakout

54.52%	Local Property Tax Funding
44.81%	State of Georgia QBE (Quality Basic Education)/ Grant Funding
0.67%	Federal Program Funding
100.00%	Total General Fund Revenue



# General Fund Metrics – Millage Rate

Millage Type	FY2022	Change	FY2023
General Fund	18.90	0.00	18.90
Debt Service Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.90	0.00	18.90

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

# General Fund FY2023 Tentative Budget

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	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>Difference</b>
FY2023 Tentative Budget	\$1,303,409,442	\$1,333,260,529	\$29,851,087

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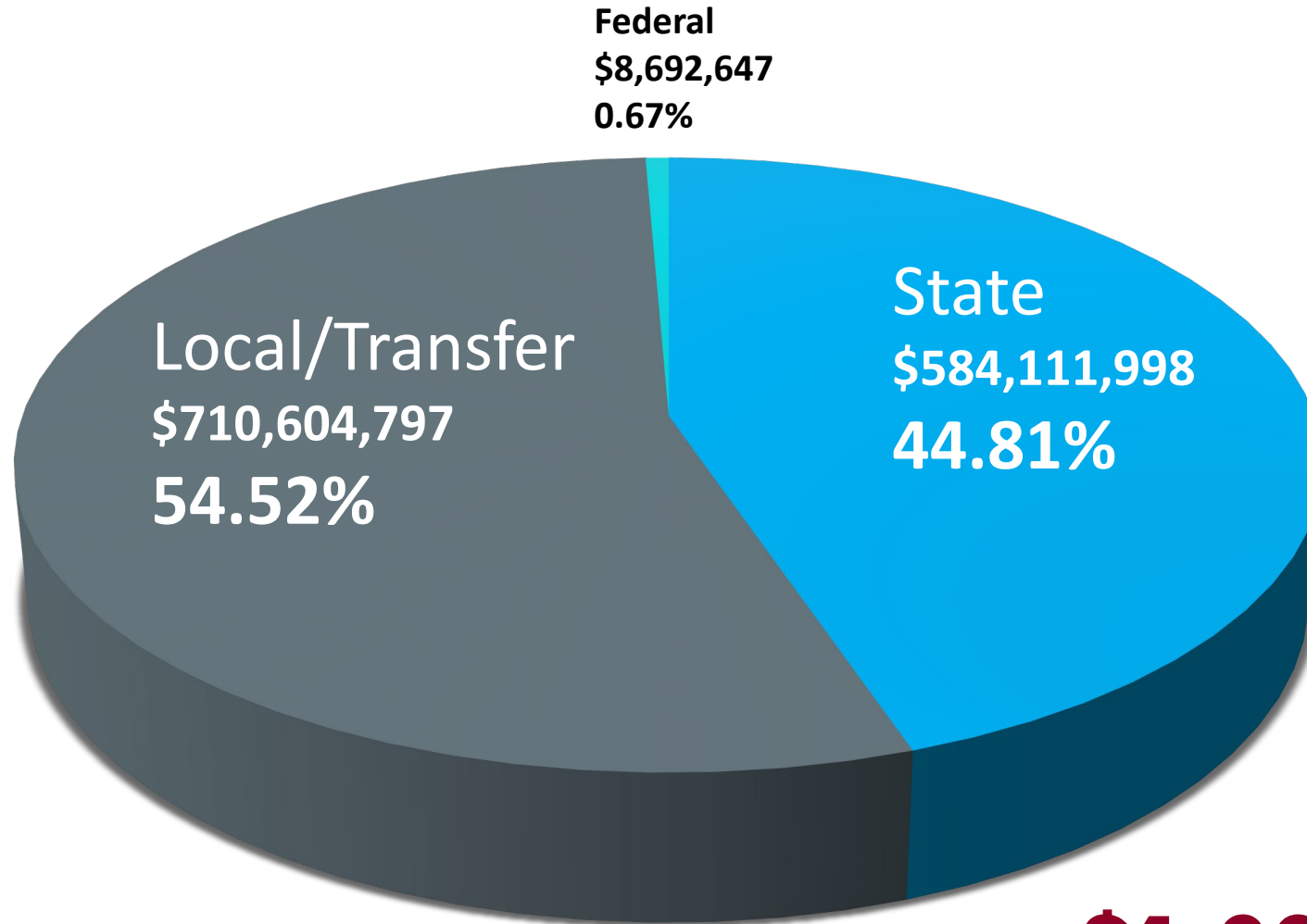
The \$29.851 million difference between revenues and expenditures will be addressed with unassigned fund balance reserve.

# General Fund Revenue

## Major General Fund FY2023 Revenue Categories

Revenue Type	FY2023 Budget	Comments
<b>Local Revenue</b>		
Property Tax Revenue	\$629,045,845	10.49% Digest Increase; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$44,879,890	Property tax collected for registering and titling motor vehicles.
Delinquent Tax Revenue	\$2,577,014	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$19,752,286	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$6,182,138	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,905,425	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$1,287,706	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$459,320	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$304,022	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	\$1,642,164	Budget based on cell tower agreements
Local Revenue – Other	\$1,859,860	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$251,127	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	\$710,189,797	
Transfer from Other Funds	<u>\$415,000</u>	Transfer from ASP Fund 0551
Total Local/Transfer Revenue	<b>\$710,604,797</b>	
<b>State Revenue</b>		
Miscellaneous State Grants	\$5,599,461	Revenue received from State Grants
State QBE Revenue	<u>\$578,512,537</u>	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts
Total State Revenue	<b>\$584,111,998</b>	
<b>Federal Revenue</b>		
Indirect Cost Revenue	\$5,606,481	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,239,971	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$1,138,479	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	<u>\$707,716</u>	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
Total Federal Revenue	<b>\$8,692,647</b>	
<b>Total Revenue</b>	<b>\$1,303,409,442</b>	

# FY2023 General Fund Revenue



**\$1,303,409,442**  
General Fund Budgeted Revenue Total (FY2023)



# General Fund – Local Revenue



Local Revenue contributes approximately 54.52% of the Cobb County School District's Revenue. The CCSD's portion of property tax collection is the major local revenue stream and is comprised of taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2023 Property Tax revenue is based on a current millage levy of 18.9 mills.

## School Tax Calculation

The following example illustrates how FY2023 CCSD school taxes are calculated for a home valued at \$325,000:

\$325,000	House assessed at Fair Market Value
X <u>.40</u>	40% Assessment Rate
\$130,000	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$120,000	Tax Base for Property Tax
X <u>.0189</u>	18.90 Millage Rate
<b>\$2,268</b>	<b>General Fund School Taxes</b>

## Metro Atlanta Property Tax Comparison

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Taxes on a \$325,000 Home
Atlanta (APS)	\$50,000	20.740	0.000	\$1,659
Cobb	\$10,000	18.900	0.000	\$2,268
DeKalb	\$12,500	23.080	0.000	\$2,712
Fulton	\$2,000	17.796	0.000	\$2,278
Gwinnett	\$4,000	19.700	1.650	\$2,690

*Comparisons based on FY2022 (2021 Digest) millage rates adopted by Metro Atlanta school districts with taxes calculated on a \$325,000 home.*



# General Fund – Local Revenue Exemptions



For Cobb County residents, homestead exemptions are available to reduce the amount of property taxes paid on property owned and occupied as a primary legal residence. The applicable exemptions are deducted from the assessed value of the qualifying property (40% of the fair market value).

<b>Tax Exempt Classification</b>	<b>Description</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
Real Property	Qualified homeowners are entitled to a \$10,000 exemption in the county general and school general tax categories.	(\$17,084,523)	(\$16,816,884)	(\$16,688,348)	(\$16,464,374)	(\$16,524,290)
Age 62 or Older	Qualified homeowners who are age 62 as of January 1 are entitled to a full exemption in the school general and school bond tax categories	(\$101,129,594)	(\$111,918,432)	(\$122,730,091)	(\$132,178,610)	(\$144,461,759)
Other Exemptions	Includes: Disabled Veteran, Social Security Disability, Unremarried Surviving Spouse (Firefighter/Police Officer), Conservation, Environmentally Sensitive Property, Freeport, Personal Property (not attached to home or building), Brownfield Property.	(\$16,845,460)	(\$16,001,271)	(\$16,887,533)	(\$17,048,283)	(\$18,018,079)
<b>Total CCSD Revenue Exemptions</b>		<b>(\$135,059,577)</b>	<b>(\$146,091,416)</b>	<b>(\$156,305,972)</b>	<b>(\$165,691,267)</b>	<b>(\$179,004,128)</b>



# General Fund – State Revenue



The State of Georgia contributes approximately 44.81% of the Cobb County School District's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

$$\text{FTE Count} \times \text{Program Weight} \times \text{Base Amount} \times \text{Training \& Experience Factor} - \text{Local Five Mill Share}$$

**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, FY2022, Program Weights:

Programs	Weights	Per FTE Cost	Programs	Weights	Per FTE Cost
Kindergarten	1.6719	\$4,664.04	CTAE	1.1832	\$3,300.75
Kindergarten EIP	2.0670	\$5,766.14	Remedial	1.3573	\$3,786.29
Grades 1-3	1.2945	\$3,611.30	Alternative	1.4877	\$4,150.25
Grades 1-3 EIP	1.8174	\$5,069.96	Special Ed Cat I	2.4111	\$6,726.08
Grades 4-5	1.0389	\$2,898.21	Special Ed Cat II	2.8390	\$7,919.86
Grades 4-5 EIP	1.8119	\$5,054.48	Special Ed Cat III	3.6173	\$10,090.94
Grades 6-8	1.0315	\$2,877.61	Special Ed Cat IV	5.8684	\$16,370.71
Middle School	1.1378	\$3,174.09	Special Ed Cat V	2.4733	\$6,899.54
Grades 9-12	1.0000	\$2,789.66	Gifted	1.6790	\$4,683.79
			ESOL Program	2.5880	\$7,219.76



# General Fund – State Revenue

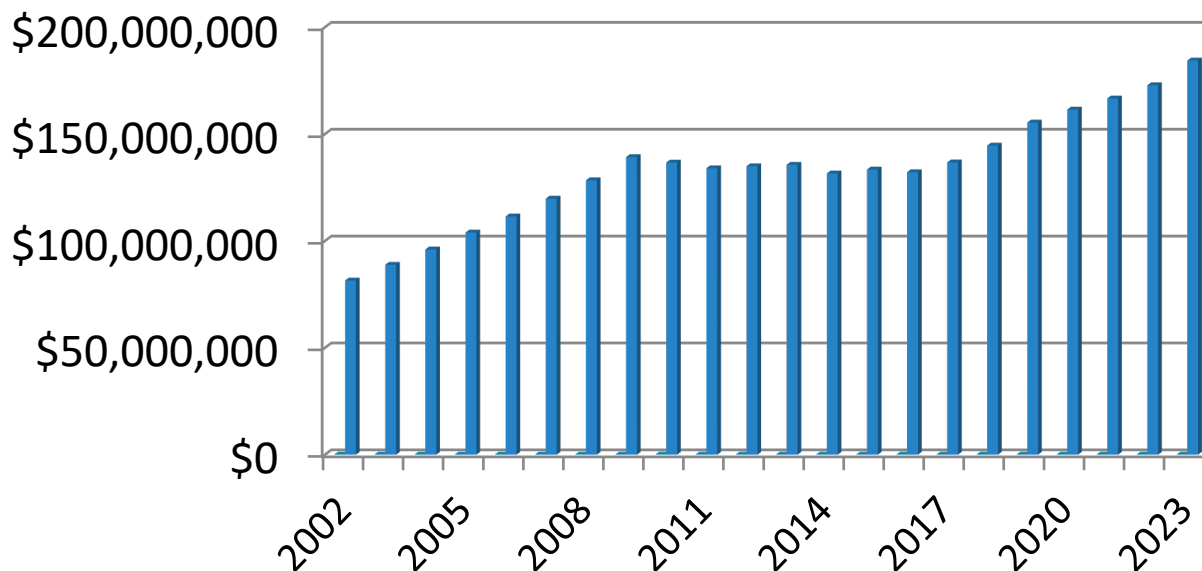


**Base Amount** - Standard cost per student amount established by the State of Georgia. The base amount for FY2022 (latest available) is \$2,789.66 per student.

**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
2023	\$184,085,315



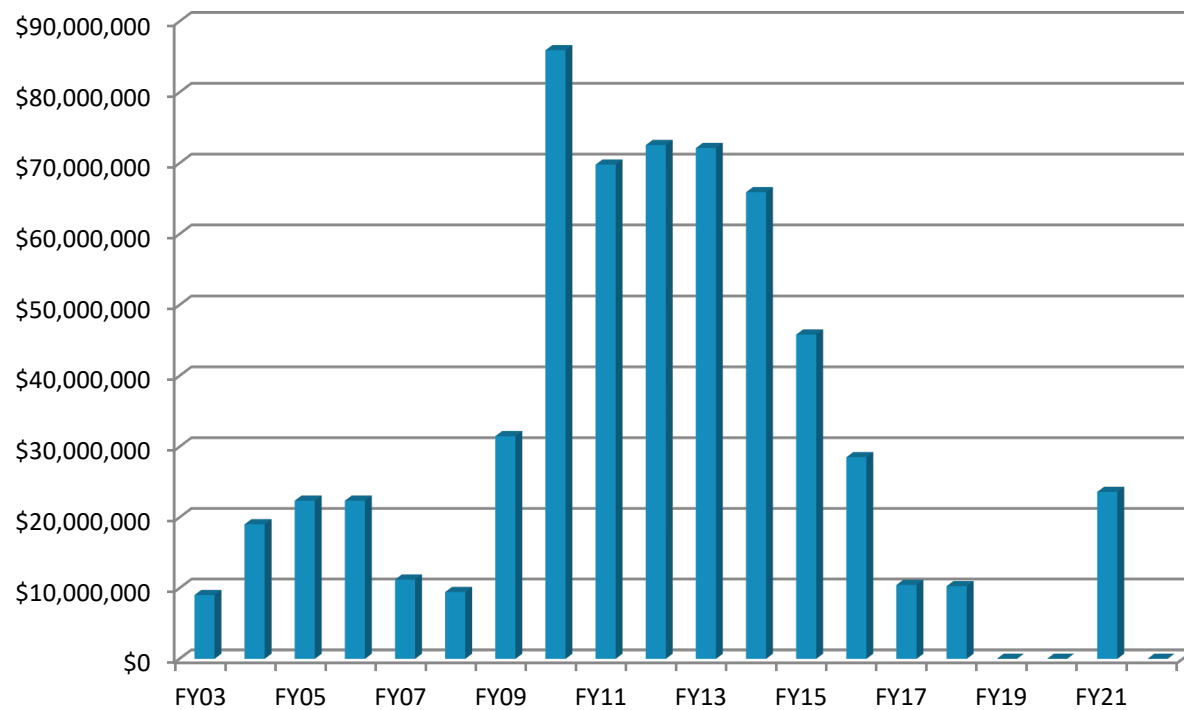


# General Fund – State Revenue



**Austerity Reductions** – Due to the economic environment in the national and state economies, the State of Georgia implemented austerity cuts to the QBE funding formula. These state level, budget balancing cuts had a cumulative reduction to CCSD education funding of \$609,947,688. FY2023 QBE funding estimates do not include any Austerity reductions.

**Total Austerity Reductions**



Year	Austerity Reduction	Cumulative Total
2003	\$ 9,018,265	\$ 9,018,265
2004	\$19,035,896	\$ 28,054,161
2005	\$22,370,784	\$ 50,424,945
2006	\$22,370,583	\$ 72,795,528
2007	\$11,211,055	\$ 84,006,583
2008	\$ 9,442,954	\$ 93,449,537
2009	\$31,495,340	\$124,944,877
2010	\$85,929,510	\$210,874,387
2011	\$69,797,086	\$280,671,473
2012	\$72,553,160	\$353,224,633
2013	\$72,141,399	\$425,366,032
2014	\$65,900,761	\$491,266,793
2015	\$45,821,472	\$537,088,265
2016	\$28,518,269	\$565,606,534
2017	\$10,447,212	\$576,053,746
2018	\$10,280,631	\$586,334,377
2019	\$ 0	\$586,334,377
2020	\$ 0	\$586,334,377
2021	\$23,613,311	\$609,947,688
2022	\$ 0	\$609,947,688

# General Fund – State Revenue

## State of Georgia QBE Revenue Summary

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

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.	\$5,606,481
ROTC	Federal revenue for ROTC instructor salary reimbursement.	\$1,239,971
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.	\$1,138,479
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.	\$707,716
<b>Total</b>		<b>\$8,692,647</b>

# General Fund Expenditure Appropriations

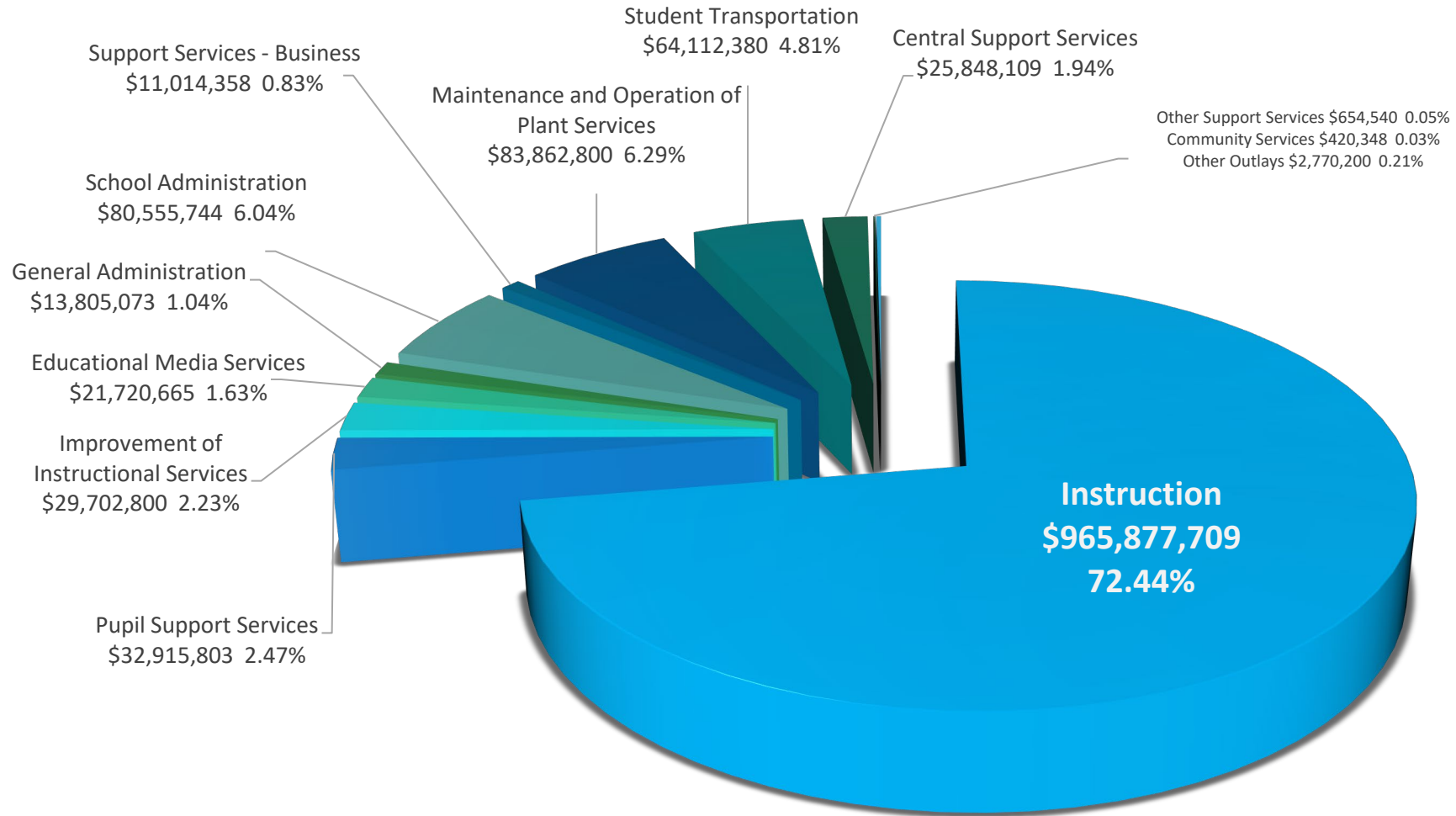
## Major General Fund FY2023 Expenditure Appropriations

FY2022 Original Budget	\$1,235,857,199		
Board Approved Adjustments	<u>\$19,891,226</u>	• \$926,640	Purchase of School Buses with Bus Bond Funding
		• <u>\$18,964,586</u>	Expenditure encumbrances
		\$19,891,226	
FY2022 Revised Budget	\$1,255,748,425		
FY2023 Expenditure Changes			
	(\$20,515,226)	Subtract FY2022 one-time expenditures:	
		• (\$926,640)	Purchase of School Buses with Bus Bond Funding
		• (\$624,000)	SPLOST 6 Election Precinct Expenditures
		• <u>(\$18,964,586)</u>	Expenditure encumbrances
		(\$20,515,226)	
	\$16,175,450	Salary/Benefit Changes:	
		• \$14,864,884	Salary step for eligible employees
		• <u>\$1,310,566</u>	Increase in employer portion of GA Teacher Retirement System (TRS) from 19.81% to 19.98%
		\$16,175,450	
	(\$6,949,179)	Salary/Position Adjustments:	
		• \$2,191,660	Additional Formula Positions for Increased Enrollment
		• \$5,200,000	Additional Instructional Pool Allotments
		• (\$18,876,950)	Adjust Position Pool to Accommodate the Pandemic Decrease in Students - Teachers will be Added Incrementally as Students Return
		• \$469,560	Reinstate Library Media Parapro School Allotments to 1.00 FTE - (MS) .60 to 1.00 FTE; (HS) .60 to 1.00 FTE
		• \$782,606	Upgrade Elementary School Clerks from Clerk I to Clerk III
		• \$1,254,350	Add School Psychologists
		• \$135,632	Add 2 Days Pre/Post Planning for Nurses, Increase Athletic Director Off-Contract Days from 3 to 10
		• \$265,000	Add Custodians for Additional Square Footage
		• \$222,269	Add Software Engineer I (1.0); Upgrade Business Analyst from .50 FTE to 1.0 FTE; Upgrade Records Management Position
		• \$316,431	Add Human Resources Secretary (1.0); Clerical (2.0) Positions; Part-time Data Analyst (.50)
		• \$206,247	Add Lead Payroll Technician (1.0); Accountant (1.0); Upgrade Two Analyst Positions
		• \$133,302	Add Student Reporting Statistician (1.0)
		• \$339,916	Venue Management (formerly Facility Use) Program Change - Centralize Venue Mgt Program Operations (4.0); Upgrade Venue Mgt and Event Coordinators
		• \$410,798	After School Program (ASP) Change - Adjust Daily Rate from \$7 per day to \$10 per day & Registration Fee from \$10 to \$20; Increase Hourly Rates for ASP Employees; Increase ES Bookkeepers from Rank III to Rank V to perform ASP Bookkeeping duties in addition to regular school bookkeeping
		• \$-	Adjust Workdays for Full-Time Contracted Teacher Positions (187 days per year)
		• <u>\$-</u>	Adjust Workdays for Salaried Annual Employees (235 days per year)
		(\$6,949,179)	
	\$2,017,971	Miscellaneous Expenditure Adjustments:	
			Includes expenditure adjustments for Cell Tower, Miscellaneous State Grants, Utilities, Operational/Safety Expenditures, New School Opening Cost Adjustments, etc.
	<u>\$86,783,088</u>	Raise for all Non-Temporary Employees:	
			Raise for all Non-Temporary Employees ranging from 8.5% - 13.1% depending upon Salary Step eligibility

**Total Expenditures**

**\$1,333,260,529**

# FY2023 General Fund Expenditure Appropriations



**\$1,333,260,529**  
General Fund Budgeted Expenditure Total (FY2023)

# General Fund Expenditure Appropriations

## FY2023 Salary Explanation

FY2023 Tentative Budget:

Salaries	\$ 892,979,266	
Fringe Benefits	\$ 355,536,755	
	<hr/>	
Total Compensation	\$1,248,516,021	= 93.64 %
Total Expenditures	\$1,333,260,529	

***93.64% of the CCSD Budget is comprised of Salaries and Fringe Benefits***



# General Fund Analysis of Function Groups



## FY2023 General Fund Tentative Budget – Revenue Sources

Local Revenue	\$710,189,797	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	\$584,111,998	State Revenue sources include: Miscellaneous State Grants and State of Georgia Quality Basic Education (QBE) funding.
Federal Revenue	\$8,692,647	Federal Revenue sources include: Indirect Cost revenue from grants and programs; ROTC instructor salary reimbursement and MedACE/Medicaid program reimbursements.
Transfer Revenue	\$415,000	Transfer Revenue sources include: Transfer from the After School Program (ASP) fund which utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 PM.
<b>Total Revenue</b>	<b>\$1,303,409,442</b>	
Utilize Fund Balance	\$29,851,087	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>\$1,333,260,529</b>	

# General Fund Analysis of Function Groups

## FY2023 General Fund Tentative Budget – Appropriations

Instruction	\$965,877,709	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
Pupil Services	\$32,915,803	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.
Improvement of Instructional Services	\$29,702,800	Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.
Educational Media Services	\$21,720,665	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.



# General Fund Analysis of Function Groups

## FY2023 General Fund Tentative Budget – Appropriations

General Administration	\$13,805,073	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	\$80,555,744	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	\$11,014,358	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 & Operation of Plant Services	\$83,862,800	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.

# General Fund Analysis of Function Groups

## FY2023 General Fund Tentative Budget – Appropriations

<p>Student Transportation Services</p>	<p>\$64,112,380</p>	<p>Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.</p>						
<p>Support Services - Central</p>	<p>\$25,848,109</p>	<p>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.</p>						
<p>Other Support Services</p>	<p>\$654,540</p>	<p>All other support services not properly classified elsewhere.</p>						
<p>Community Services Operations</p>	<p>\$420,348</p>	<p>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 childcare center for working mothers, etc.</p>						
<p>Other Outlays</p>	<p>\$2,770,200</p>	<p>Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control including transfers to other funds:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Public Safety</td> <td style="text-align: right;">\$1,490,865</td> </tr> <tr> <td>Adult High School</td> <td style="text-align: right;">\$279,335</td> </tr> <tr> <td>District Building</td> <td style="text-align: right;">\$1,000,000</td> </tr> </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							
<p><b>Total Appropriations</b></p>	<p><b>\$1,333,260,529</b></p>							

# Other Funds – Table of Contents

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- **Internal Service Funds** **Page 40**



# 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:

0402	<b>Title I</b>	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle and high school attendance areas.
0404	<b>IDEA/Special Education</b>	Provides direct and related support services for handicapped children.
0406	<b>CTAE</b>	Provides career training and opportunities to students.
0414	<b>Title II-A</b>	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts.
0432	<b>Homeless Grant</b>	Provides education services to homeless children.
0448	<b>American Rescue Plan (ARP)</b>	Provides funding for secondary emergency relief.
0460	<b>Title III</b>	Limited English Proficient
0462	<b>Title IV</b>	Title IV-A - Student Support and Academic Enrichment; Title IV-B - 21 <sup>st</sup> Century Learning – Baker ES, Big Shanty ES, and Riverside ES
0478	<b>USDA Fruit &amp; Vegetable</b>	Provides students with nutritious snacks during the school day.
0510	<b>Adult Education</b>	A national effort to ensure that all adults are literate and able to compete in the global economy.
0532	<b>GNETS</b>	Provides students identified as severely emotionally disturbed with an appropriate education.
0549	<b>Donations</b>	Funds donated to the school system for specific purposes by individuals or organizations.

# Special Revenue Funds

0550	<b>Venue Management</b>	Organizes the rental of school facilities during non-instructional hours.
0551	<b>After School Program</b>	Utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 P.M. The FY2023 rate is \$10.00 per day with a \$20.00 registration fee.
0552	<b>Performing Arts</b>	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.
0553	<b>Tuition School</b>	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.
0554	<b>Public Safety</b>	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 FY2023, parking decals are \$50 per semester.
0556	<b>Adult High School</b>	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	<b>Art Career and Cultural Exploration</b>	Provides local artist compensation for workshops held in the schools.
0560	<b>Pre-Kindergarten (Lottery)</b>	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.
0580	<b>Miscellaneous Grants</b>	Compilation of several grants including: No Kid Hungry Grant, Project Lead the Way, and Second Step Curriculum Grant.
0600	<b>School Nutrition</b>	Provides meals to students during the school day. Elementary, Middle, and High School lunch prices will increase for the FY2023 school year. Student Lunches - Elementary School \$3.25, Middle School \$3.50, High School \$3.50.

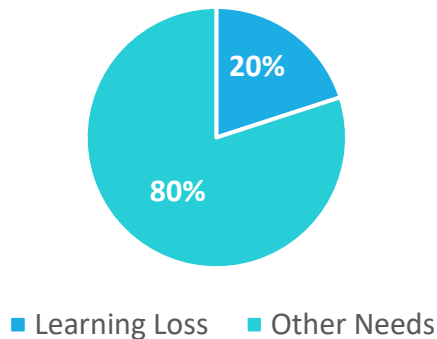
## Safe Return to In-Person Instruction

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



The Cobb County School Board requested public input for the District’s FY2023 tentative budget and *American Rescue Plan (ARP)*, the third COVID-19 relief bill. The first public hearing was held on April 21, 2022 at 6:30 PM and the second public hearing will be held on May 19, 2022 at 6:30 PM in the Cobb County School District Board Room at 514 Glover Street, Marietta, Georgia.

## CARES I & CARES II Funding

CARES I (\$15.7 million) & CARES II (\$71.5 million) funds have been fully expended during FY2021. The District used these funds to offset State austerity reductions and support continuity of core services in our classrooms.

## American Recovery Plan (ARP) Funding

The District is receiving \$160.7 million in ARP funding. The District plans to utilize these funds over a three fiscal year period. Unused funds, or lapsed funds, are redistributed annually based on a collaborative initiative determining District needs and priorities.



FY2021

### Summer Learning Quest

- Instruction
- After School Activities
- Transportation
- Food & Nutrition Services
- Credit Recovery Opportunities



FY2022

### Summer Learning Quest

- Vacation Learning Quest
- Cobb Teaching & Learning Enhancements

### High frequency tutoring for at-risk students

### Interventionist Positions

- Cobb Online Learning & Elementary Virtual Program Staff

- Hazard pay for substitutes, substitute nurses, bus drivers & food service workers

### Student laptops

### Classified job fair

- Bonus pay for employees not included in Governor's budget



FY2023

### Vacation Learning Quest

- High frequency tutoring for at risk students

### Interventionist Positions

- Cobb Online Learning & Elementary Virtual Program Staff

### Additional Psychologists

- Hazard pay for substitutes, substitute nurses, bus drivers & food service workers

### Classified job fair

- Fuel costs

# FY2023 Special Revenue Tentative Budget

	0402	0404	0406	0414	0420
	TITLE I	IDEA/SPECIAL ED	CTAE	TITLE II-A	CARES ACT RELIEF
<b>Revenues</b>					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$21,541,138	\$21,945,218	\$780,716	\$2,799,744	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$21,541,138</b>	<b>\$21,945,218</b>	<b>\$780,716</b>	<b>\$2,799,744</b>	<b>\$0</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$21,541,138</b>	<b>\$21,945,218</b>	<b>\$780,716</b>	<b>\$2,799,744</b>	<b>\$0</b>
<b>Appropriations</b>					
Instruction	\$9,528,539	\$9,614,069	\$722,779	\$0	\$0
Pupil Services	\$2,001,276	\$2,163,297	\$0	\$0	\$0
Improvement of Instructional Services	\$355,827	\$7,351,286	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,472,908	\$0	\$25,000	\$2,460,690	\$0
Federal Grant Administration	\$689,328	\$0	\$19,450	\$115,802	\$0
General Administration	\$459,570	\$1,151,456	\$13,487	\$59,503	\$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 Services	\$33,690	\$1,665,110	\$0	\$0	\$0
Support Services – Central	\$0	\$0	\$0	\$163,749	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$21,541,138</b>	<b>\$21,945,218</b>	<b>\$780,716</b>	<b>\$2,799,744</b>	<b>\$0</b>



# FY2023 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
<b>Revenues</b>					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$83,380	\$0	\$1,568,146	\$2,403,073	\$183,211
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$83,380</b>	<b>\$0</b>	<b>\$1,568,146</b>	<b>\$2,403,073</b>	<b>\$183,211</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$83,380</b>	<b>\$0</b>	<b>\$1,568,146</b>	<b>\$2,403,073</b>	<b>\$183,211</b>
<b>Appropriations</b>					
Instruction	\$0	\$0	\$454,817	\$1,051,248	\$0
Pupil Services	\$1,152	\$0	\$157,786	\$427,933	\$0
Improvement of Instructional Services	\$0	\$0	\$615,225	\$151,342	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$324,928	\$524,764	\$0
Federal Grant Administration	\$79,449	\$0	\$15,390	\$73,719	\$0
General Administration	\$1,779	\$0	\$0	\$56,483	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services – Business	\$0	\$0	\$0	\$28,173	\$0
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$26,582	\$0
Student Transportation Services	\$1,000	\$0	\$0	\$42,136	\$0
Support Services – Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$20,693	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$183,211
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$83,380</b>	<b>\$0</b>	<b>\$1,568,146</b>	<b>\$2,403,073</b>	<b>\$183,211</b>

# FY2023 Special Revenue Tentative Budget

	0510	0532	0549	0550	0551
	ADULT EDUCATION	GNETS	DONATIONS	VENUE MANAGEMENT	AFTER SCHOOL PROGRAM
<b>Revenues</b>					
Local Revenue	\$0	\$104,000	\$0	\$1,500,000	\$10,774,828
State Revenue	\$443,700	\$3,370,122	\$0	\$0	\$0
Federal Revenue	\$721,000	\$365,000	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,164,700</b>	<b>\$3,839,122</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$10,774,828</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$1,164,700</b>	<b>\$3,839,122</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$10,774,828</b>
<b>Appropriations</b>					
Instruction	\$706,481	\$2,852,735	\$0	\$0	\$1,356,963
Pupil Services	\$0	\$843,019	\$0	\$0	\$0
Improvement of Instructional Services	\$423,356	\$98,095	\$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	\$33,702	\$0	\$0	\$0
School Administration	\$0	\$1,300	\$0	\$0	\$0
Support Services – Business	\$0	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Services	\$34,863	\$5,271	\$0	\$0	\$0
Student Transportation Services	\$0	\$5,000	\$0	\$0	\$0
Support Services – Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$1,500,000	\$9,417,865
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$1,164,700</b>	<b>\$3,839,122</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$10,774,828</b>

# FY2023 Special Revenue Tentative Budget

	0552	0553	0554	0556	0557
	PERFORMING ARTS	TUITION SCHOOL	PUBLIC SAFETY	ADULT HIGH SCHOOL	ART CAREER & CULTURAL
<b>Revenues</b>					
Local Revenue	\$422,760	\$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>\$422,760</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>\$422,760</b>	<b>\$1,399,702</b>	<b>\$1,940,865</b>	<b>\$300,470</b>	<b>\$2,600</b>
<b>Appropriations</b>					
Instruction	\$422,760	\$1,222,389	\$0	\$71,754	\$2,600
Pupil 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 Services	\$0	\$0	\$0	\$0	\$0
Support Services – Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$228,716	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$422,760</b>	<b>\$1,399,702</b>	<b>\$1,940,865</b>	<b>\$300,470</b>	<b>\$2,600</b>

# FY2023 Special Revenue Tentative Budget

	0560	0580	0600	SPECIAL REVENUE
	PRE-KINDERGARTEN LOTTERY	MISCELLANEOUS GRANTS	SCHOOL NUTRITION SERVICE	TOTALS
<b>Revenues</b>				
Local Revenue	\$0	\$95,000	20,625,000	\$35,395,025
State Revenue	\$378,944	\$50,000	\$1,550,000	\$5,792,766
Federal Revenue	\$0	\$0	\$36,170,000	\$88,560,626
Transfer Revenue	\$0	\$0	\$0	\$1,770,200
<b>Total Revenue</b>	<b>\$378,944</b>	<b>\$145,000</b>	<b>\$58,345,000</b>	<b>\$131,518,617</b>
Utilize Fund Balance	\$0	\$0	\$4,514,167	\$4,514,167
<b>Total Resources</b>	<b>\$378,944</b>	<b>\$145,000</b>	<b>\$62,859,167</b>	<b>\$136,032,784</b>
<b>Appropriations</b>				
Instruction	\$378,944	\$95,000	\$0	\$28,481,078
Pupil Services	\$0	\$0	\$0	\$5,594,463
Improvement of Instructional Services	\$0	\$0	\$0	\$9,140,005
Educational Media Services	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$11,808,290
Federal Grant Administration	\$0	\$0	\$0	\$993,138
General Administration	\$0	\$50,000	\$0	\$1,825,980
School Administration	\$0	\$0	\$0	\$24,545
Support Services – Business	\$0	\$0	\$0	\$28,173
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$2,009,027
Student Transportation Services	\$0	\$0	\$0	\$1,746,936
Support Services – Central	\$0	\$0	\$0	\$163,749
Other Support Services	\$0	\$0	\$0	\$20,693
School Nutrition Program	\$0	\$0	\$62,859,167	\$63,042,378
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$11,146,581
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$378,944</b>	<b>\$145,000</b>	<b>\$62,859,167</b>	<b>\$136,032,784</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.

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						No Long-Term Debt								
Total School District Millage Rate	19.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	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%
FY2021	\$0	\$1,053,060,000	0.00%

**CCSD has had no long-term debt since FY2007**



**No Long - Term Debt**

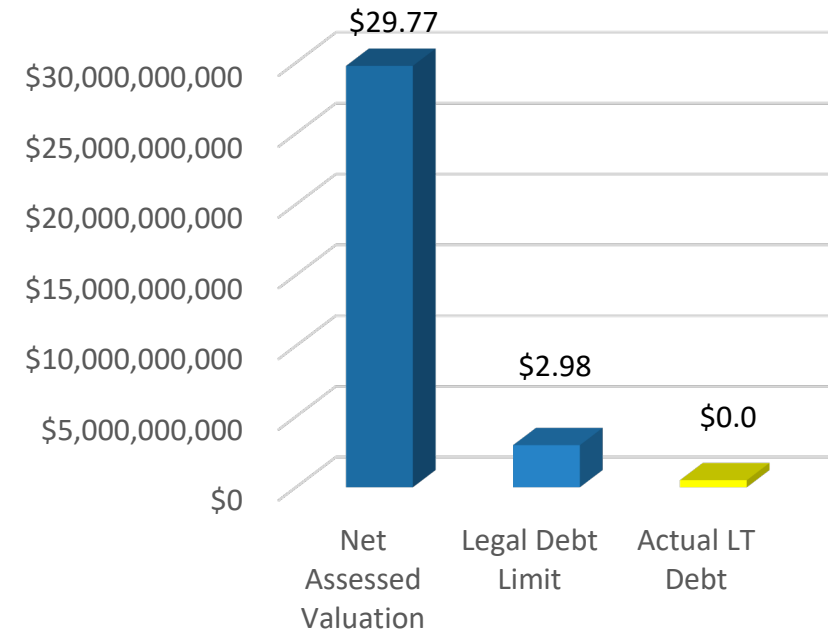
# FY2023 Debt Service Tentative Budget

		DEBT SERVICE
<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 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 Services		\$0
Support Services – Central		\$0
Other Support Services		\$0
School Nutrition Program		\$0
Enterprise Operations		\$0
Community Services Operations		\$0
Facility Acquisition & Construction Services		\$0
Other Outlays		\$0
Debt Service		\$0
	<b>Total Appropriations</b>	\$0

CCSD Long-Term Debt Analysis	
<b>Net Assessed Valuation – January 1, 2020</b>	\$29,774,196
<b>Debt Limit – 10% of Assessed Value</b>	\$2,977,420
<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>	\$2,977,420

*Amounts expressed in thousands*

## Cobb Schools Long-Term Debt Analysis



# 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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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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# FY2023 Capital Projects Tentative Budget

		0353
		DISTRICT BUILDING
<b>Revenues</b>		
Local Revenue		\$3,000
State Revenue		\$1,735,287
Federal Revenue		\$0
Transfer Revenue		\$1,000,000
	<b>Total Revenue</b>	\$2,738,287
Utilize Fund Balance		(\$988,287)
	<b>Total Resources</b>	\$1,750,000
<b>Appropriations</b>		
Instruction		\$0
Pupil 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 Services		\$0
Support Services – Central		\$0
Other Support Services		\$0
School Nutrition Program		\$0
Enterprise Operations		\$0
Community Services Operations		\$0
Facility Acquisition & Construction Services		\$1,750,000
Other Outlays		\$0
Debt Service		\$0
	<b>Total Appropriations</b>	\$1,750,000



# 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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0691	<b>Unemployment</b>	Accounts for the cost of compensations for unemployment for previous employees.
0692	<b>Self-Insurance</b>	Cobb County School District has elected to self-insure in certain areas of liability.
0693	<b>Food and Nutrition Services Catered Food Service</b>	Self-Supporting catering services performed by FNS staff for schools and school-related organizations.

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# FY2023 Internal Service Funds Tentative Budget

	0691	0692	0693	
	UNEMPLOYMENT	SELF-INSURANCE	SNS CATERED FOOD SERVICE	INTERNAL SERVICE TOTALS
<b>Revenues</b>				
Local Revenue	\$300,000	\$6,150,765	\$24,000	\$6,474,765
State Revenue	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$300,000</b>	<b>\$6,150,765</b>	<b>\$24,000</b>	<b>\$6,474,765</b>
Utilize Fund Balance	\$0	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$300,000</b>	<b>\$6,150,765</b>	<b>\$24,000</b>	<b>\$6,474,765</b>
<b>Appropriations</b>				
Instruction	\$0	\$0	\$0	\$0
Pupil Services	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services – Business	\$300,000	\$6,150,765	\$0	\$6,450,765
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$0
Student Transportation Services	\$0	\$0	\$0	\$0
Support Services – Central	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$24,000	\$24,000
Community Services Operations	\$0	\$0	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$300,000</b>	<b>\$6,150,765</b>	<b>\$24,000</b>	<b>\$6,474,765</b>



# Cobb County School District

## FY2023 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	\$710,189,797	\$35,395,025	\$0	\$3,000	\$6,474,765	\$752,062,587
State Revenue	\$584,111,998	\$5,792,766	\$0	\$1,735,287	\$0	\$591,640,051
Federal Revenue	\$8,692,647	\$88,560,626	\$0	\$0	\$0	\$97,253,273
Transfer Revenue	\$415,000	\$1,770,200	\$0	\$1,000,000	\$0	\$3,185,200
<b>Total Revenue</b>	<b><u>\$1,303,409,442</u></b>	<b><u>\$131,518,617</u></b>	<b><u>\$0</u></b>	<b><u>\$2,738,287</u></b>	<b><u>\$6,474,765</u></b>	<b><u>\$1,444,141,111</u></b>
Utilize Fund Balance	\$29,851,087	\$4,514,167	\$0	(\$988,287)	\$0	\$33,376,967
<b>Total Resources</b>	<b><u>\$1,333,260,529</u></b>	<b><u>\$136,032,784</u></b>	<b><u>\$0</u></b>	<b><u>\$1,750,000</u></b>	<b><u>\$6,474,765</u></b>	<b><u>\$1,477,518,078</u></b>
<b>Appropriations:</b>						
Instruction	\$965,877,709	\$28,481,078	\$0	\$0	\$0	\$994,358,887
Pupil Services	\$32,915,803	\$5,594,463	\$0	\$0	\$0	\$38,510,266
Improvement of Instructional Services	\$29,702,800	\$9,140,005	\$0	\$0	\$0	\$38,842,805
Educational Media Services	\$21,720,665	\$7,748	\$0	\$0	\$0	\$21,728,413
Instructional Staff Training	\$0	\$11,808,290	\$0	\$0	\$0	\$11,808,290
Federal Grant Administration	\$0	\$993,138	\$0	\$0	\$0	\$993,138
General Administration	\$13,805,073	\$1,825,980	\$0	\$0	\$0	\$15,631,053
School Administration	\$80,555,744	\$24,545	\$0	\$0	\$0	\$80,580,289
Support Services – Business	\$11,014,358	\$28,173	\$0	\$0	\$6,450,765	\$17,493,296
Maintenance and Operation of Plant Services	\$83,862,800	\$2,009,027	\$0	\$0	\$0	\$85,871,827
Student Transportation Services	\$64,112,380	\$1,746,936	\$0	\$0	\$0	\$65,859,316
Support Services – Central	\$25,848,109	\$163,749	\$0	\$0	\$0	\$26,011,858
Other Support Services	\$654,540	\$20,693	\$0	\$0	\$0	\$675,233
School Nutrition Program	\$0	\$63,042,378	\$0	\$0	\$0	\$63,042,378
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services Operations	\$420,348	\$11,146,581	\$0	\$0	\$0	\$11,566,929
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$1,750,000	\$0	\$1,750,000
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>\$1,333,260,529</u></b>	<b><u>\$136,032,784</u></b>	<b><u>\$0</u></b>	<b><u>\$1,750,000</u></b>	<b><u>\$6,474,765</u></b>	<b><u>\$1,477,518,078</u></b>

# CCSD Personnel

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

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



# CCSD Personnel – General Fund

Instructional School Positions	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Tentative Budget
Kindergarten Teachers	355.00	348.00	360.00	299.00	325.00
Kindergarten EIP	132.50	129.00	135.00	120.00	126.00
Grades 1-3	1,027.00	1,016.00	1,022.50	960.50	952.00
Grades 1-3 EIP	277.00	286.50	295.00	312.00	302.00
Grades 4-5	589.00	581.00	581.00	553.00	537.00
Grades 4-5 EIP	185.00	186.00	194.50	203.50	208.00
Elementary Specialists	229.50	229.00	228.00	218.00	219.00
Grades 6-8	835.00	850.00	864.50	839.50	810.50
Grades 9-12/Alternative	1,083.50	1,074.50	1,070.00	1,074.50	1,083.50
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	117.50	115.00	121.50	133.00	131.50
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	32.50	31.50	31.50	27.00	27.00
In-School Suspension Teachers	0.00	0.00	0.00	0.00	0.00
Discretionary Staff – Certified	59.11	163.11	31.11	283.61	107.11
Tech Instructional Specialist TTIS	20.00	20.00	20.00	20.00	20.00
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
ESOL	191.50	190.00	209.50	214.00	220.50
Gifted	541.00	547.00	563.50	580.00	559.00
Remedial	223.50	240.00	250.50	255.50	301.00
PBIS Positive Behavior Intervention	1.00	0.00	0.00	0.00	0.00
Special Education Teachers	1,255.00	1,255.00	1,300.00	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
In-School Suspension Parapros	41.00	41.00	41.00	42.00	42.00



# CCSD Personnel – General Fund



	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Tentative Budget
<b>Instructional School Positions</b>					
Kindergarten Paraprofessionals	355.00	348.00	360.00	299.00	324.00
Other Instructional Paraprofessionals	230.60	228.10	228.10	213.20	233.00
Online Virtual Learning Parapros	16.00	16.00	16.00	16.00	17.00
Media Specialists	<u>126.00</u>	<u>126.00</u>	<u>125.00</u>	<u>126.00</u>	<u>127.00</u>
Total Instructional School Positions	8,648.71	8,746.21	8,773.71	8,814.81	8,697.61
<b>Other School Support Positions</b>					
Principals	109.00	109.00	108.00	109.00	109.00
Assistant Principals	229.00	228.00	229.00	224.00	219.00
Parent Facilitator	1.00	0.00	0.00	0.00	0.00
Program Director/Coordinator/Admin	1.00	2.00	2.00	4.00	6.00
Counselors (Elementary, Middle, High)	257.50	258.50	259.00	253.00	252.00
Local School Secretary	109.00	109.00	110.00	111.00	111.00
Local School Bookkeeper	111.50	111.00	111.00	112.50	112.50
Local School Clerical	274.00	270.50	272.50	269.00	273.00
Interpreters – ESOL/Foreign Language	12.00	12.00	12.00	12.00	12.00
Parent Resource Specialist at IWC	0.00	0.00	0.00	8.00	8.00
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/SLP Special Assignment	4.00	4.00	4.00	4.00	4.00
Special Education Nurses	12.38	12.50	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	102.80	116.00	117.00	118.00	116.00
Hospital/Homebound	2.00	3.00	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>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
	<b>Revised</b>	<b>Revised</b>	<b>Revised</b>	<b>Revised</b>	<b>Tentative</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Other School Support Positions</b>					
Technology Specialists-Technology Dept.	71.00	71.00	71.00	73.00	73.00
Psychologists	40.25	40.25	40.25	40.25	50.25
Social Workers	33.00	33.00	33.00	33.00	33.00
Campus Officers	47.00	49.00	49.00	50.00	50.00
Custodians	592.85	600.35	617.35	623.85	628.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	849.00	849.00	859.00	859.00	859.00
Maintenance	139.00	139.00	139.00	139.00	139.00
Mechanics – Fleet Maintenance	<u>49.00</u>	<u>49.00</u>	<u>49.00</u>	<u>49.00</u>	<u>49.00</u>
<b>Total Other School Support Positions</b>	<b>3,417.28</b>	<b>3,437.10</b>	<b>3,468.60</b>	<b>3,478.10</b>	<b>3,491.10</b>
<b>Total Local School Positions</b>	<b>12,065.99</b>	<b>12,183.31</b>	<b>12,242.31</b>	<b>12,292.91</b>	<b>12,188.71</b>
<b>Central Office Support Positions</b>					
Division 1 – Superintendent	19.00	16.00	16.00	16.50	16.50
Division 2 – Operations – Operation Support	53.25	53.25	54.25	71.25	71.25
Division 2 – Operations - Human Resources	45.10	45.50	45.00	47.00	50.50
Division 3 – Technology	60.50	59.50	58.50	58.50	60.00
Division 3 – Accountability & Research	35.30	36.50	36.50	37.50	42.50
Division 4 – Academics -Teaching & Learning	66.78	66.78	66.78	66.78	66.78
Division 4 – Academics-Special Student Services	19.00	24.00	26.00	26.00	26.00
Division 5 – Leadership	18.00	17.00	17.49	17.49	17.49
Division 6 – Financial Services	54.70	54.65	54.65	54.65	56.65
<b>Total Central Office Support Positions</b>	<b>371.83</b>	<b>373.18</b>	<b>375.17</b>	<b>395.67</b>	<b>407.67</b>
<b>GRAND TOTAL General Fund Positions</b>	<b>12,437.82</b>	<b>12,556.49</b>	<b>12,617.48</b>	<b>12,688.58</b>	<b>12,596.38</b>

# CCSD Personnel – Other Funds

Other Funds Positions	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Tentative Budget
Title I	194.35	179.60	170.60	169.60	171.10
Title I – Stimulus	0.00	0.00	0.00	0.00	0.00
Special Education IDEA	310.90	333.40	322.60	312.00	312.00
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant CTAE	0.00	0.00	0.00	0.00	0.00
Title II –A	10.98	10.99	10.99	10.98	10.98
Homeless	0.00	0.00	0.00	0.00	0.00
American Rescue Plan (ARP) Act	0.00	0.00	0.00	215.00	215.00
Title III Limited English Proficiency (LEP)	7.20	7.50	6.05	6.05	6.05
Title IV – A & B	1.00	2.50	3.40	3.36	3.36
Adult Education	7.00	7.00	7.00	7.00	7.00
GNETS	56.35	46.25	46.25	38.25	38.25
Venue Management	2.00	2.00	2.00	4.00	0.00
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	1.00	1.00	6.00	8.00
School Nutrition	1,218.00	1,216.00	1,216.00	1,216.00	1,216.00
Self-Insurance	5.00	5.00	5.00	5.69	5.69
Purchasing	15.90	15.90	17.00	0.00	0.00
Flexible Benefits	1.00	1.00	1.00	0.00	0.00
<b>GRAND TOTAL Other Funds Positions</b>	<b>1,859.76</b>	<b>1,856.84</b>	<b>1,837.59</b>	<b>2,022.63</b>	<b>2,022.13</b>