



**COBB COUNTY**  
SCHOOL DISTRICT

# FY2024 Budget

## Financial Overview

COBB SCHOOLS FINANCE

**CSF**

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# FY2024 BUDGET DEVELOPMENT REVENUE



## Revenue Type: A - Property Taxes

FY2024 Proposed Budget: \$710,105,505

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$515,945,230		
FY2021 Actual	\$540,662,781	\$24,717,551	4.79%
FY2022 Actual	\$572,103,657	\$31,440,876	5.82%

FY2023 Original Budget	\$629,045,845
FY2023 Revised Budget	\$636,645,845

**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:

2022 Property Value Digest	\$34,918,483,840
X .1307 Increase in Total Digest	<u>\$4,563,845,838</u>
<i>The Cobb Tax Assessor is estimating an 13.07% Increase in Total Digest</i>	
Subtotal	\$39,482,329,678
x .0189 Mills (CCSD 18.90 Millage Rate)	\$746,216,031
x .98 (98% Collection Rate)	\$729,724,657
x .984 (1.6% Cobb County Collection Fee)	\$718,049,062
- Acworth TAD	<u>(\$345,154)</u>
Total Projected Revenue	\$717,703,908
<b>Reduce Millage Rate from 18.90 Mills to 18.70 Mills</b>	
x .0002 Mills (CCSD Proposed .20 Millage Rate Reduction)	<u>(\$7,598,403)</u>
Total Projected Revenue with Reduced Millage of .2 Mills	\$710,105,505



# Cobb County Board of Tax Assessors

2023 Tax Digest Projection

(County wide ONLY)

March 30, 2023

Stephen D. White  
Director/Chief Appraiser

---2023 County-wide TAX DIGEST PRELIMINARY PROJECTION---		
<b>Commercial</b>		
2022 Digest as Submitted	\$	11,952,334,844
Adjustments	\$	(357,721,257)
Projected Adjustments	\$	(11,000,000)
2022 Adjusted Digest	\$	11,583,613,587
Projected Growth	\$	100,000,000
Projected Revaluation	\$	1,100,000,000
Total Growth & Reval	\$	1,200,000,000
Projected 2023 Digest	\$	12,783,613,587
Difference		6.95%
<b>Residential</b>		
2022 Digest as Submitted	\$	33,599,512,383
Adjustments	\$	(27,438,433)
Projected Adjustments	\$	(1,000,000)
2022 Adjusted Digest	\$	33,571,073,950
Projected Growth	\$	365,000,000
Projected Revaluation	\$	5,100,000,000
Total Growth & Reval	\$	5,465,000,000
Projected 2023 Digest	\$	39,036,073,950
Difference		16.18%
<b>Personal</b>		
2022 Digest as Submitted	\$	3,694,084,581
Adjustments	\$	(13,329,734)
Projected Adjustments	\$	200,000
2022 Adjusted Digest	\$	3,680,954,847
Projected Growth	\$	180,000,000
Projected Revaluation	\$	-
Total Growth & Reval	\$	180,000,000
Projected 2023 Digest	\$	3,860,954,847
Difference		4.52%
<b>TOTAL DIGEST</b>		
2022 Digest Total	\$	49,245,931,808
Projected 2023 Digest	\$	55,680,642,384
Increase/Decrease		13.07%
Projections do not include impact from exemptions such as Homestead or Freeport.		

The 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 affect the final tax digest.

## This years news!

Over 70% of all real property parcels will see a change

Higher average change per residential parcel compared to last year.

Commercial segments continue to perform at high levels.

Governor Kemp's Property Tax Relief Grant

Residential - Days on Market increasing / List to Sale decreasing

## **Assessment Notice mailing dates:**

Commercial - April 21 Residential - May 11

## Value Change Data Estimates -

Commercial - 10,000 properties will see a change

Residential - 175,000 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 23, 2022

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

Dear Mr. Ragsdale:

This letter is to certify the 2022 School Digest as follows:

<b>Net M &amp; O Digest</b>	
Real Property	\$31,676,677,845
Personal Property	\$2,249,722,843
Motor Vehicle	\$181,230,170
Mobile Homes	\$12,984,231
Public Utilities	\$975,747,139
Timber 100% Value	\$15,000
Heavy Duty Equipment	\$3,336,782
<b>Net Total</b>	<b>\$35,099,714,010</b>

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

Sincerely,

Carla Jackson  
Tax Commissioner

Net Total	\$35,099,714,010
Motor Vehicle	<u>-\$181,230,170</u>
2022 Property Value Digest	\$34,918,483,840

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 31, 2022

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

Reference: Acworth Tax Allocation District – 2022 Digest Increment Due

Dear Mr. Johnson

The City has received the 2022 digest assessment information on the Acworth TAD parcels from Cobb County. The 2022 school district increment due to the Acworth TAD is \$345,154. The attachment details the information for each levying authority.

Please remit the amount due prior to November 18, 2022.

Respectfully,

A handwritten signature in blue ink that reads 'Diana DeSanto'.

Diana DeSanto  
City Treasurer



Acworth TAD

Calculation based on Data Downloaded as of 10-13-2022

Payment due Highlighted in Green

Cobb School District General	Change from			Total Tax					Digest 2022	Digest 2022 Payment
AMST	Base Year	% Change	Multiplier	SG	Increment Due	Amount Paid	Adjustments	Payment	Net of Prior Year	Adjustments
Digest 2003	1,017,348.00									
Digest 2004	3,279,058.00	2,261,710.00	222.31%	68.9743823000%	\$ 62,223	\$ 42,918	\$ 42,894	\$ 24	\$	24
Digest 2005	4,362,522.00	3,345,174.00	328.81%	76.6798196000%	\$ 82,888	\$ 63,558	\$ 63,583	\$ (25)	\$	(25)
Digest 2006	9,364,477.00	8,347,129.00	820.48%	89.1360938000%	\$ 177,925	\$ 158,595	\$ 158,595	\$ 0	\$	0
Digest 2007	27,313,032.00	26,295,684.00	2584.73%	96.2752286000%	\$ 516,216	\$ 496,988	\$ 500,456	\$ (3,468)	\$	(3,468)
Digest 2008	28,901,593.00	27,884,245.00	2740.88%	96.4799587000%	\$ 546,240	\$ 527,012	\$ 527,800	\$ (788)	\$	(788)
Digest 2009	27,344,251.00	26,326,903.00	2587.80%	96.2794812000%	\$ 516,806	\$ 497,578	\$ 496,580	\$ 998	\$	998
Digest 2010	24,765,775.00	23,748,427.00	2334.35%	95.8921213000%	\$ 468,073	\$ 448,845	\$ 443,477	\$ 5,368	\$	5,368
Digest 2011	22,549,311.00	21,531,963.00	2116.48%	95.4883411000%	\$ 426,182	\$ 406,954	\$ 406,662	\$ 292	\$	292
Digest 2012	22,922,837.00	21,905,489.00	2153.20%	95.5618582000%	\$ 433,242	\$ 414,014	\$ 408,684	\$ 5,330	\$	5,330
Digest 2013	21,308,102.00	20,290,754.00	1994.48%	95.2255344000%	\$ 402,723	\$ 383,495	\$ 381,673	\$ 1,822	\$	1,822
Digest 2014	21,236,082.00	20,218,734.00	1987.40%	95.2093423000%	\$ 401,362	\$ 382,134	\$ 381,753	\$ 381	\$	381
Digest 2015	21,584,913.00	20,567,565.00	2021.68%	95.2867635000%	\$ 407,955	\$ 388,727	\$ 395,271	\$ (6,544)	\$	(6,544)
Digest 2016	21,740,004.00	20,722,656.00	2036.93%	95.3203872000%	\$ 410,886	\$ 391,658	\$ 391,277	\$ 381	\$	381
Digest 2017	22,009,138.00	20,991,790.00	2063.38%	95.3776109000%	\$ 415,973	\$ 396,745	\$ 396,980	\$ (235)	\$	(235)
Digest 2018	22,521,150.00	21,503,802.00	2113.71%	95.4826996000%	\$ 425,650	\$ 406,422	\$ 406,696	\$ (274)	\$	(274)
Digest 2019	22,702,254.00	21,684,906.00	2131.51%	95.5187357000%	\$ 429,073	\$ 409,845	\$ 410,108	\$ (263)	\$	(263)
Digest 2020	21,096,991.00	20,079,643.00	1973.72%	95.1777578000%	\$ 398,733	\$ 379,505	\$ 407,886	\$ (28,381)	\$	(28,381)
Digest 2021	19,744,661.00	18,727,313.00	1840.80%	94.8474780000%	\$ 373,169	\$ 353,941	\$ 344,282	\$ 9,659	\$	9,659
Digest 2022	20,111,212.00	19,093,864.00	1876.83%	94.9413889000%	\$ 380,102	\$ 360,874			\$ 360,874	\$ 360,874
					\$ 7,275,420.69	\$ 6,909,810.49	\$ 6,564,656.59	\$ (15,720)	\$ 360,874	\$ 345,154

Please Remit Payment on or before 11/18/2022 to accommodate the 12/01/2022 Debt Service Due Date.  
 Mail payment to City of Acworth - 4415 Center Street, Acworth, Ga. 30101  
 Attn: Diana DeSanto



**FY2024 BUDGET DEVELOPMENT  
REVENUE**



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

**FY2024 Proposed Budget: \$48,761,476**

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$43,419,931		
FY2021 Actual	\$49,224,013	\$5,804,082	13.37%
FY2022 Actual	\$53,640,484	\$4,416,471	8.97%

FY2023 Original Budget	\$44,879,890
FY2023 Revised Budget	\$44,879,890

**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, 2019.

**Calculations:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to June Collections	\$53,640,484	\$49,224,013	\$43,419,931	\$48,761,476
<b><u>FY2024</u></b>				
Projected Revenue	\$48,761,476			



**FY2024 BUDGET DEVELOPMENT  
REVENUE**



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

**FY2024 Proposed Budget: \$1,648,111**

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$2,127,133		
FY2021 Actual	\$2,650,854	\$523,721	24.62%
FY2022 Actual	\$2,316,925	(\$333,929)	-12.60%

FY2023 Original Budget	\$2,577,014
FY2023 Revised Budget	\$2,577,014

**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:** FY2024 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 (FY2023) to determine the projected FY2024 revenue.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to December Collections	\$1,411,774	\$1,289,034	\$1,278,268	
July to June Collections	\$2,316,925	\$2,650,854	\$2,127,133	
Collection % July to December	60.93%	48.63%	60.09%	56.55%

**FY2024**

FY2023 July to December Collections	\$932,007
Prior Years' Average Collection %	56.55%
Projected Revenue	\$1,648,111

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



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

**FY2024 Proposed Budget: \$9,635,965**

		<u>Change</u>	<u>% Change</u>
<b>FY2020 Actual</b>	\$12,782,822		
<b>FY2021 Actual</b>	\$19,897,077	\$7,114,255	55.65%
<b>FY2022 Actual</b>	\$16,271,877	(\$3,625,200)	-18.22%

FY2023 Original Budget	\$19,752,286
FY2023 Revised Budget	\$19,752,286

**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:** FY2024 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 (FY2023) to determine the projected FY2024 revenue.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to December Collections	\$7,514,428	\$6,261,168	\$5,028,318	
July to June Collections	\$16,271,877	\$19,897,077	\$12,782,822	
Collection % July to December	46.18%	31.47%	39.34%	39.00%

**FY2024**

FY2023 July to December Collections	\$3,757,705
Prior Years' Average Collection %	39.00%
Projected Revenue	\$9,635,965

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: E - Real Estate Transfer

FY2024 Proposed Budget: \$4,972,150

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$4,341,322		
FY2021 Actual	\$5,709,112	\$1,367,790	31.51%
FY2022 Actual	\$7,371,701	\$1,662,589	29.12%

FY2023 Original Budget	\$6,182,138
FY2023 Revised Budget	\$6,182,138

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

**Calculations:** FY2024 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 (FY2023) to determine the projected FY2024 revenue.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to December Collections	\$2,798,860	\$2,261,309	\$2,138,467	
July to June Collections	\$7,371,701	\$5,709,112	\$4,341,322	
Collection % July to December	37.97%	39.61%	49.26%	42.28%

**FY2024**

FY2023 July to December Collections	\$2,102,225
Prior Years' Average Collection %	42.28%
Projected Revenue	\$4,972,150

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: F - Alcoholic Beverages**

**FY2024 Proposed Budget: \$1,682,166**

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$1,401,754		
FY2021 Actual	\$1,739,940	\$338,186	24.13%
FY2022 Actual	\$1,831,217	\$91,277	5.25%

FY2023 Original Budget	\$1,905,425
FY2023 Revised Budget	\$1,905,425

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

**Calculations:** FY2024 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 (FY2023) to determine the projected FY2024 revenue.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to December Collections	\$657,562	\$616,375	\$405,976	
July to June Collections	\$1,831,217	\$1,739,940	\$1,401,754	
Collection % July to December	35.91%	35.43%	28.96%	33.43%

**FY2024**

FY2023 July to December Collections	\$562,404
Prior Years' Average Collection %	33.43%
Projected Revenue	\$1,682,166



**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: G - Liquor by the Drink Tax

FY2024 Proposed Budget: \$1,620,203

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$794,544		
FY2021 Actual	\$816,735	\$22,191	2.79%
FY2022 Actual	\$1,254,641	\$437,906	53.62%

FY2023 Original Budget	\$1,287,706
FY2023 Revised Budget	\$1,287,706

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

**Calculations:** FY2024 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 (FY2023) to determine the projected FY2024 revenue.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to December Collections	\$523,624	\$288,922	\$349,886	
July to June Collections	\$1,254,641	\$816,735	\$794,544	
Collection % July to December	41.73%	35.38%	44.04%	40.38%

**FY2024**

FY2023 July to December Collections	\$654,292
Prior Years' Average Collection %	40.38%
Projected Revenue	\$1,620,203

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: H - Interest on Delinquent Taxes**

**FY2024 Proposed Budget: \$491,579**

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$595,974		
FY2021 Actual	\$292,347	(\$303,627)	-50.95%
FY2022 Actual	\$586,416	\$294,069	100.59%

FY2023 Original Budget	\$459,320
FY2023 Revised Budget	\$459,320

**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:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to June Collections	\$586,416	\$292,347	\$595,974	\$491,579

<b><u>FY2024</u></b>	
Projected Revenue	\$491,579



## Average Monthly Balances and Interest Rates FY2024 Budget Estimates - General Fund

<u>Month</u>	<u>Average Monthly Balance(2)</u>	<u>Interest Earned (3)</u>	<u>Average Interest Rate (4)</u>
7/31/2022	\$ 334,664,620	\$ 450,364	1.58%
8/31/2022	\$ 286,185,352	\$ 520,733	2.14%
9/30/2022	\$ 296,515,694	\$ 526,394	2.16%
10/31/2022	\$ 632,656,793	\$ 1,141,099	2.12%
11/30/2022	\$ 678,694,343	\$ 2,037,550	3.65%
12/31/2022	\$ 672,949,775	\$ 2,255,354	3.95%
1/31/2023	\$ 615,949,775	\$ 2,113,467	4.04%
2/28/2023	\$ 573,949,775	\$ 1,778,773	4.04%
3/31/2023	\$ 578,949,775	\$ 1,986,512	4.04%
4/30/2023	\$ 522,949,775	\$ 1,736,480	4.04%
5/31/2023	\$ 430,949,775	\$ 1,478,689	4.04%
6/30/2023	\$ 452,949,775	\$ 1,504,031	4.04%
<b>Total</b>	<b>\$ 506,447,103</b>	<b>\$ 17,529,445</b>	<b>3.46%</b>

- (1) The Average Monthly Balance represents the General Fund average monthly investment balances. The July through December Average Monthly Balance and Interest Earned are actual FY23 amounts. The January through June Average Monthly Balances are estimates. Interest Earned, and Average Interest Rates are projections based on average 3-month monthly market rates of 3 month UST Bills from September to December 2022.
- (2) 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 this credit is an offset against banking services fees.
- (3) 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.



FY2024 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: J - Local Revenue - Cell Tower

FY2024 Proposed Budget: \$2,320,636

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$989,094		
FY2021 Actual	\$523,218	(\$465,876)	-47.10%
FY2022 Actual	\$1,758,612	\$1,235,394	236.11%

FY2023 Original Budget     \$1,642,164  
FY2023 Revised Budget     \$1,642,164

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

**Calculations:** FY2024 estimate based on current contracts. See attached schedule.

<b>Cobb County School District</b>		
<b>Cell Tower - Projected Revenue FY2024</b>		
<b>School</b>	<b>Tenant</b>	<b>FY2024</b>
Allatoona	Crown Castle/882456	\$172,500
Argyle	Crown Castle/827063	\$0
Bryant	Crown Castle/822817	\$0
Chalker	American Tower/00303413	\$24,000
Cheatham Hill	Crown Castle/824908	\$0
Eastside	SBA Properties/GA02627	\$16,200
Eastvalley #1	Comcast Hut/2464	\$50,042
Eastvalley #2	Crown Castle/827684	\$0
Floyd	SBA Monarch Towers/GA40979	\$180,000
Ford	SBA Towers/GA01082	\$100,362
Frey	Crown Castle/840725	\$138,018
Garrison Mill	Comcast Hut/2279	\$9,000
Harrison #1	Crown Castle/809067	\$123,468
Harrison #2	Crown Castle/874765	\$101,250
Lassiter #1	Crown Castle/809063	\$0
Lassiter #2	Crown Castle/813018	\$0
Lassiter #3	SBA Towers/GA00742	\$92,562
Mabry #1	Crown Castle/822397	\$180,000
Mabry #2	American Tower/303389	\$0
McClure	Phoenix Towers/US-GA-1000	\$0
McEachern	Crown Castle/874755	\$10,800
Murdock #1	Crown Castle/809065	\$0
Murdock #2	SBA Towers/GA01066	\$100,362
North Cobb	SBA Monarch Towers/GA40972	\$31,872
Osborne	Crown Castle/828313	\$172,500
Pope	Crown Castle/826782	\$172,500
Russell	SBA Properties/GA02632	\$103,962
South Cobb	Crown Castle/840724	\$150,018
Sprayberry #1	Crown Castle/809062	\$0
Sprayberry #2	SBA Properties/GA02625	\$11,400
Still	Comcast Hut/2057	\$50,042
Tritt	Crown Castle/840731	\$138,018
Walton	SBA Monarch Towers/GA40977	\$191,760
Wheeler #1	Crown Castle/809064	\$0
Wheeler #2	Crown Castle/812783	\$0
<b>Total Due</b>		<b>\$2,320,636</b>

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: K - Local Revenue - Other

FY2024 Proposed Budget: \$1,441,335

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$2,335,681		
FY2021 Actual	\$943,763	(\$1,391,918)	-59.59%
FY2022 Actual	\$1,044,562	\$100,799	10.68%

FY2023 Original Budget	\$1,859,860
FY2023 Revised Budget	\$1,859,860

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

**Calculations:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to June Collections	\$1,044,562	\$943,763	\$2,335,681	\$1,441,335

<b><u>FY2024</u></b>	
Projected Revenue	\$1,441,335

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



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

**FY2024 Proposed Budget: \$275,797**

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$303,019		
FY2021 Actual	\$239,017	(\$64,002)	-21.12%
FY2022 Actual	\$285,355	\$46,338	19.39%

FY2023 Original Budget	\$251,127
FY2023 Revised Budget	\$251,127

**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 FY2024.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to December Collections	\$90,548	\$89,737	\$61,738	
July to June Collections	\$285,355	\$239,017	\$303,019	
Collection % July to December	31.73%	37.54%	20.37%	29.88%

**FY2024**

FY2023 July to December Collections	\$255,736
Prior Years' Average Collection %	29.88%
Projected Revenue	\$275,797



FY2024 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: M - Leased Property Revenue

FY2024 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$21,500		
FY2021 Actual	\$53,750	\$32,250	150.00%
FY2022 Actual	\$32,250	(\$21,500)	-40.00%

FY2023 Original Budget	\$43,000
FY2023 Revised Budget	\$43,000

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

Calculations: FY2024 - Lease Revenue - Rose Garden \$43,000

<u>FY2024</u>	
Projected Revenue	\$43,000

FY2024 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: N - Transfer from Other Funds

FY2024 Proposed Budget: \$447,000

FY2020 Actual	\$122,881
FY2021 Actual	\$122,881
FY2022 Actual	\$0

FY2023 Original Budget	\$415,000
FY2023 Revised Budget	\$415,000

**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 miscellaneous revenue transfer provides for expenses incurred in the General Fund for the benefit of the ASP Program.

**Calculations:** ASP Transfer \$447,000

<b>FY2024</b>	
Projected Revenue	\$447,000

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: O - Miscellaneous Grants

FY2024 Proposed Budget: \$6,127,520

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$9,716,193		
FY2021 Actual	\$7,316,101	(\$2,400,092)	-24.70%
FY2022 Actual	\$6,278,549	(\$1,037,552)	-14.18%

FY2023 Original Budget	\$5,599,461
FY2023 Revised Budget	\$5,599,461

**Revenue Description:** The FY2024 Grants are based on the FY2023 Grant Revised Budgets.

**Calculations:**

	<u>FY2023</u>	<u>FY2024</u>	<u>Difference</u>
Vocational Ed-Supervision	\$46,679	\$57,333	\$10,654
Instruct/Innov. Extended Year Grant	\$2,953	\$2,955	\$2
Vocational Ag Ed Extended Year	\$2,006	\$8,252	\$6,246
Vocational - Apprenticeship	\$36,486	\$36,890	\$404
Vocational - Industry Certification	\$20,000	\$30,000	\$10,000
Vocational - Ag Extended Day	\$3,573	\$12,562	\$8,989
Vocational - Extended Day	\$141,734	\$134,091	(\$7,643)
Construction Bond	\$240,000	\$762,000	\$522,000
Grant for Residential & Reintegration Services	\$338,925	\$338,925	\$0
Special Ed - State Preschool	\$3,349,224	\$3,490,794	\$141,570
Devereux	\$641,071	\$641,071	\$0
HB280 Math & Science Supplements	\$697,477	\$518,439	(\$179,038)
Hygiene Grant	\$79,333	\$94,208	\$14,875
	<b>\$5,599,461</b>	<b>\$6,127,520</b>	<b>\$528,059</b>

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: P - State of Georgia QBE Revenue

FY2024 Proposed Budget: \$631,872,352

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$585,945,745		
FY2021 Actual	\$551,748,348	(\$34,197,397)	-5.84%
FY2022 Actual	\$577,523,544	\$25,775,196	4.67%

FY2023 Original Budget	\$578,512,537
FY2023 Revised Budget	\$578,512,537

**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:

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

**Calculations:**

<b>QBE Earnings Estimates</b>	<b>FY2023 Original Budget</b>	<b>Change</b>	<b>FY2024 Proposed Budget</b>
QBE Earnings	\$754,777,984	\$76,543,752	\$831,321,736
Pupil Transportation	\$5,490,309	\$428,349	\$5,918,658
Nurses	\$2,329,559	\$131,396	\$2,460,955
Five Mill Local Fair Share	<u>(\$184,085,315)</u>	<u>(\$23,743,682)</u>	<u>(\$207,828,997)</u>
Total QBE Funding	\$578,512,537	\$53,359,815	<b>\$631,872,352</b>

**FY2024 BUDGET DEVELOPMENT  
REVENUE**



**Revenue Type: Q - Indirect Cost Revenue**

**FY2024 Proposed Budget: \$6,264,396**

		<u>Change</u>	<u>% Change</u>
<b>FY2020 Actual</b>	\$4,321,129		
<b>FY2021 Actual</b>	\$2,113,425	(\$2,207,704)	-51.09%
<b>FY2022 Actual</b>	\$4,479,917	\$2,366,492	111.97%

FY2023 Original Budget	\$5,606,481
FY2023 Revised Budget	\$5,606,481

**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 FY2024</b>
<b>Calculated based on restricted rate:</b>	<b><u>2.37% Rate</u></b>
Title I	\$523,880
Special Ed Flow Through & Preschool	\$500,686
Career, Technical, Agricultural Education	\$18,046
Title II-A	\$69,316
Homeless	\$2,187
Title IV-B, 21 <sup>st</sup> Century Learning	\$12,495
GNETS State Grant 1% Only	\$26,506
<b>Calculated based on unrestricted rate:</b>	<b><u>15.00% Rate</u></b>
Food Service	\$5,111,280
<b>Total</b>	<b>\$6,264,396</b>

FY2024 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: R - ROTC Revenue

FY2024 Proposed Budget: \$1,183,400

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$1,269,772		
FY2021 Actual	\$1,130,046	(\$139,726)	-11.00%
FY2022 Actual	\$1,509,851	\$379,805	33.61%

FY2023 Original Budget	\$1,239,971
FY2023 Revised Budget	\$1,239,971

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

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

<b><u>FY2024</u></b>	
Projected Revenue	\$1,183,400

**CCSD FEDERAL REIMBURSEMENT PROJECTION FOR FY2024 JROTC INSTRUCTOR SALARIES**

School	Branch	Current Step	Current Monthly MIP Amount	CCSD Annual Supplement Amount (Based on current step)	Base Salary	Drill Team Supplement	Annual Salary	Federal Reimbursement 50% MIP Annual Amount
Wheeler	Air Force	2	\$5,878.49	\$6,486.04	\$77,027.92	\$3,788.24	\$80,816.16	\$35,270.94
Wheeler	Air Force	11	\$7,512.45	\$8,860.75	\$99,010.15	\$3,788.24	\$102,798.39	\$45,074.70
CAMPBELLHS	Army	2	\$5,836.43	\$6,486.04	\$76,523.20	\$3,788.24	\$80,311.44	\$35,018.58
CAMPBELLHS	Army	9	\$8,861.79	\$8,559.15	\$114,900.63	\$3,788.24	\$118,688.87	\$53,170.74
CAMPBELLHS	Army	11	\$7,676.78	\$8,860.75	\$100,982.11	\$3,788.24	\$104,770.35	\$46,060.68
CAMPBELLHS	Army	4	\$5,375.30	\$7,802.64	\$72,306.24	\$3,788.24	\$76,094.48	\$32,251.80
OSBORNE	Army	6	\$6,211.60	\$8,106.82	\$82,646.02	\$3,788.24	\$86,434.26	\$37,269.60
OSBORNE	Army	21	\$6,610.74	\$11,808.96	\$91,137.84	\$3,788.24	\$94,926.08	\$39,664.44
OSBORNE	Army	11	\$6,836.22	\$8,860.75	\$90,895.39	\$3,788.24	\$94,683.63	\$41,017.32
PEBBLEBRK	Army	13	\$7,629.94	\$9,175.78	\$100,735.06	\$3,788.24	\$104,523.30	\$45,779.64
PEBBLEBRK	Army	8	\$6,728.73	\$8,407.13	\$89,151.89	\$3,788.24	\$92,940.13	\$40,372.38
PEBBLEBRK	Army	16	\$7,126.50	\$9,479.95	\$94,997.95	\$3,788.24	\$98,786.19	\$42,759.00
S.COBB	Army	10	\$6,720.75	\$8,716.65	\$89,365.65	\$3,788.24	\$93,153.89	\$40,324.50
S.COBB	Army	11	\$7,803.44	\$8,860.75	\$102,502.03	\$3,788.24	\$106,290.27	\$46,820.64
S.COBB	Army	3	\$5,389.13	\$7,647.86	\$72,317.42	\$3,788.24	\$76,105.66	\$32,334.78
ALLATOONA	Navy	6	\$8,051.38	\$8,106.82	\$104,723.38	\$3,788.24	\$108,511.62	\$48,308.28
ALLATOONA	Navy	11	\$7,349.70	\$8,860.75	\$97,057.15	\$3,788.24	\$100,845.39	\$44,098.20
HILLGROVE	Navy	6	\$5,828.68	\$8,106.82	\$78,050.98	\$3,788.24	\$81,839.22	\$34,972.08
HILLGROVE	Navy	14	\$6,774.18	\$9,322.45	\$90,612.61	\$3,788.24	\$94,400.85	\$40,645.08
KENN MTN	Navy	1	\$5,298.56	\$5,314.83	\$68,897.55	\$3,788.24	\$72,685.79	\$31,791.36
KENN MTN	Navy	6	\$6,740.38	\$8,106.82	\$88,991.38	\$3,788.24	\$92,779.62	\$40,442.28
LASSITER	Navy	17	\$6,346.57	\$9,479.95	\$85,638.79	\$3,788.24	\$89,427.03	\$38,079.42
LASSITER	Navy	4	\$7,264.49	\$7,802.64	\$94,976.52	\$3,788.24	\$98,764.76	\$43,586.94
MCEACHERN	Navy	7	\$6,905.09	\$8,261.75	\$91,122.83	\$3,788.24	\$94,911.07	\$41,430.54
MCEACHERN	Navy	5	\$5,200.96	\$7,946.71	\$70,358.23	\$3,788.24	\$74,146.47	\$31,205.76
N.COBB	Navy	9	\$6,179.57	\$8,559.15	\$82,713.99	\$3,788.24	\$86,502.23	\$37,077.42
N.COBB	Navy	6	\$8,042.18	\$8,106.82	\$104,612.98	\$3,788.24	\$108,401.22	\$48,253.08
SPRAYBERRY	Navy	4	\$8,214.38	\$7,802.64	\$106,375.20	\$3,788.24	\$110,163.44	\$49,286.28
SPRAYBERRY	Navy	9	\$6,838.89	\$8,559.15	\$90,625.83	\$3,789.24	\$94,415.07	\$41,033.34
							\$2,719,116.88	\$1,183,399.80



**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: S - MedACE Reimbursement

FY2024 Proposed Budget: \$1,457,410

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$1,402,892		
FY2021 Actual	\$965,468	(\$437,424)	-31.18%
FY2022 Actual	\$2,003,870	\$1,038,402	107.55%

FY2023 Original Budget	\$1,138,479
FY2023 Revised Budget	\$1,138,479

**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:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to June Collections	\$2,003,870	\$965,468	\$1,402,892	\$1,457,410

<b><u>FY2024</u></b> Projected Revenue	\$1,457,410
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**FY2024 BUDGET DEVELOPMENT  
REVENUE**



Revenue Type: T - Federal Grant - Medicaid

FY2024 Proposed Budget: \$608,526

		<u>Change</u>	<u>% Change</u>
FY2020 Actual	\$608,181		
FY2021 Actual	\$827,117	\$218,936	36.00%
FY2022 Actual	\$390,279	(\$436,838)	-52.81%

FY2023 Original Budget	\$707,716
FY2023 Revised Budget	\$707,716

**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:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>Average</u>
July to June Collections	\$390,279	\$827,117	\$608,181	\$608,526

<b><u>FY2024</u></b> Projected Revenue	\$608,526
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FY2024 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: U - Misc. Federal Grants

FY2024 Proposed Budget: \$0

FY2020 Actual	\$21,870
FY2021 Actual	\$251,175
FY2022 Actual	\$25,506

FY2023 Original Budget	\$0
FY2023 Revised Budget	\$0

**Revenue Description:** Miscellaneous revenue received by the General Fund for annual Flood Control allowances and COVID-19 PPE supply reimbursement.

FY2024 BUDGET DEVELOPMENT  
REVENUE



Revenue Type: V - Local Revenue - Other (Accounting Reclassification)

FY2024 Proposed Budget: \$450,000

**Revenue Description:** The Public Safety Fund 0554 will be consolidated and reclassified in the General Fund in FY2024. High School student parking decal revenue will be recorded in the General Fund as Local Revenue - Other.

**FY2024**

Projected Revenue (Parking Decal Sales)	\$450,000
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FY2024 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 1 - FY2023 General Fund Expenditure  
Budget Adjustments

FY2024 Proposed Budget: **\$28,450,275**

**Expenditure Description:**

FY2023 Board approved General Fund expenditure adjustments:

Bus Driver Rate Increase by \$5.25 per Hour <i>(Board approved 8/18/2022)</i>	\$7,600,000
Georgia's BEST Advanced Degree Initiative <i>(Board approved 2/16/2023)</i>	\$500,000
Purchase 59 School Buses with State Bus Funds <i>(Board approved 2/16/2023)</i>	\$5,198,490
Encumbrances	\$15,151,785
<b>Total</b>	<b>\$28,450,275</b>

FY2024 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 2 - FY2023 One-Time Expenditures

FY2024 Proposed Budget: (\$20,580,275)

**Expenditure Description:**

FY2023 Board approved one-time expenditures:

Georgia's BEST Advanced Degree Initiative <i>(Board approved 2/16/2023)</i>	(\$500,000)
Purchase 59 School Buses with State Bus Funds <i>(Board approved 2/16/2023)</i>	(\$5,198,490)
Encumbrances	(\$15,151,785)
<b>Total</b>	<b>(\$20,850,275)</b>



FY2024 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 3 - Salary/Benefit Changes

FY2024 Proposed Budget: **\$81,564,277**

**Expenditure Description:**

FY2024 Positions - See attached Position Overview

FY2024 Salary Step for Eligible Employees	\$13,632,858
Increase in Health Insurance Contribution for Classified Employees <i>Increase from \$11,340 to \$14,340 per member per year - effective January 1, 2024</i>	\$9,552,000
Increase in Health Insurance Contribution for Certified Employees <i>Increase from \$11,340 to \$18,960 per member per year - effective January 1, 2023</i>	\$53,012,340
Establish FY2024 Substitute and Supply Teacher Daily Rates <i>Substitute Teacher Rate \$150 per Day - Supply Teacher Rate \$212 per Day</i>	\$5,367,079
<b>Total</b>	<b>\$81,564,277</b>

**Cobb County School District  
FY2024 Budget Development  
General Fund Position Summary  
April 13, 2023**

Position Description	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
	FY2023 Adjustments					FY2024 Budget Planning										
	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Original Budget	Board Approval Local Schools	Board Approval Central Office	Adjustments Schools & Central Office	Explanation of Changes	FY2023 Revised Budget	FY2024					
										Allocation Projection & Adjustments	Add Literacy/Math Interventionists	Add Instructional & Pool Positions	Add Special Ed Teachers/Paras	Consolidate Public Safety Fund to GF	Administrative and Operations Positions	Total
1 Kindergarten Teachers	355.00	348.00	360.00	299.00	325.00				325.00	2.00						327.00
2 Kindergarten EIP	132.50	129.00	135.00	120.00	126.00				126.00	0.50						126.50
3 Grades 1-3	1,027.00	1,016.00	1,022.50	960.50	952.00				952.00	14.00	25.00					991.00
4 Grades 1-3 EIP	277.00	286.50	295.00	312.00	302.00				302.00	19.50						321.50
5 Grades 4-5	589.00	581.00	581.00	553.00	537.00				537.00	(10.00)	30.00					557.00
6 Grades 4-5 EIP	185.00	185.00	194.50	203.50	208.00				208.00	2.00						210.00
7 Grades 4-5 Fine Art Orchestra	-	-	-	-	-				-	-	-	-	-	-	-	-
8 Elementary Specialist	229.50	229.00	228.00	218.00	219.00				219.00	1.00						220.00
9 Grades 6-8	835.00	850.00	864.50	839.50	810.50				810.50	(8.50)						802.00
10 Grades 9-12	1,083.50	1,074.50	1,070.00	1,074.50	1,083.50				1,083.50	3.00						1,086.50
11 Online Virtual Learning Teachers & CVA Specialists	11.00	11.00	11.00	11.00	11.00				11.00						5.00	16.00
12 Career & Technology	117.50	115.00	121.50	133.00	131.50				131.50	2.50						134.00
13 ROTC	28.00	28.00	28.00	28.00	28.00				28.00							28.00
14 EL Intensive Eng Language	32.50	31.50	31.50	27.00	27.00				27.00							27.00
15 In School Suspension Teacher	-	-	-	-	-				-	-	-	-	-	-	-	-
16 Discretionary Staff - Certified	59.11	163.11	31.11	283.61	107.11				107.11		62.00					169.11
17 Tech Instructional Specialist TTIS	20.00	20.00	20.00	20.00	20.00		4.00	Transfer 4.0 Tech Specialists to school TTIS	24.00							24.00
18 Magnet Teachers	12.00	12.00	12.00	12.00	12.00				12.00							12.00
19 Magnet Assistant Principals	6.00	6.00	6.00	6.00	6.00				6.00							6.00
20 ESOL	191.50	190.00	209.50	214.00	220.50				220.50	4.50						225.00
21 Gifted	541.00	547.00	563.50	580.00	559.00				559.00	5.50						564.50
22 Remedial	223.50	240.00	250.50	255.50	301.00				301.00	4.00						305.00
23 Positive Behavior Intervention & Support (PBIS)	1.00	-	-	-	-				-	-	-	-	-	-	-	-
24 Special Needs	-	-	-	-	-				-	-	-	-	-	-	-	-
25 Special Ed Teachers	1,255.00	1,255.00	1,300.00	1,300.00	1,300.00		(32.10)	Reorganize positions within the Special Education department	1,267.90		25.00					1,292.90
26 Autism Behavior Support Teachers	-	-	-	-	-				-	-	-	-	-	-	-	-
27 Preschool Special Ed Teachers	79.50	79.50	79.50	79.50	79.50				79.50							79.50
28 Special Ed Parapro	452.00	452.00	452.00	452.00	452.00		(1.60)	Reorganize positions within the Special Education department	450.40		14.00					464.40
29 Special Ed Preschool Parapro	137.00	137.00	137.00	137.00	137.00				137.00							137.00
30 In School Suspension Parapro	41.00	41.00	41.00	42.00	42.00				42.00							42.00
31 Kindergarten Parapro	355.00	348.00	360.00	299.00	325.00				325.00	2.00						327.00
32 Elementary Parapro	147.50	146.50	147.00	135.00	136.00				136.00	0.50						136.50
33 Media Parapro	83.10	81.60	81.10	78.20	97.00				97.00	(8.50)						88.50
34 Online Virtual Learning Parapro	16.00	16.00	16.00	16.00	17.00				17.00							17.00
35 Media Specialists	128.00	128.00	125.00	128.00	127.00				127.00							127.00
36 South Cobb ELC Instructional Specialist	-	-	-	-	-				-	-	-	-	-	-	-	-
Instructional School Positions	8,648.71	8,746.21	8,773.71	8,814.81	8,697.61		-		8,692.41	42.00	55.00	62.00	39.00	-	5.00	203.00
37 Assistant Administrators	-	-	-	-	-				-	-	-	-	-	-	-	-
38 Parent Facilitator	1.00	-	-	-	-				-	-	-	-	-	-	-	-
39 Principals	109.00	109.00	108.00	109.00	109.00				109.00							109.00
40 Assistant Principals	229.00	228.00	229.00	224.00	218.00				218.00	1.00						220.00
41 Program Director/Coordinator/ Administrators	1.00	2.00	2.00	4.00	8.00				8.00	(2.00)						4.00
42 Counselors ES, MS and HS	257.50	258.50	259.00	253.00	252.00				252.00	0.50						252.50
43 MS Graduation Coaches	-	-	-	-	-				-	-	-	-	-	-	-	-
44 HS Graduation Coaches	-	-	-	-	-				-	-	-	-	-	-	-	-
45 Local School Secretary	109.00	109.00	110.00	111.00	111.00				111.00							111.00
46 Local School Bookkeeper	111.50	111.00	111.00	112.50	112.50				112.50							112.50
47 Local School Clerk	274.00	270.50	272.50	269.00	273.00				273.00	(4.50)						268.50
48 Interpreters - ESOL (Foreign Language)	12.00	12.00	12.00	12.00	12.00				12.00							12.00
49 IWC Facilitator, Parent Specialist, Advisor, ESOL Consultant	-	-	-	-	-				-	8.15						8.15
50 Interpreters - Special Ed	7.00	7.00	7.00	7.00	7.00				7.00							7.00
51 Diagnosticians	4.00	4.00	4.00	4.00	4.00				4.00							4.00
52 Diagnosticians - PreSchool	4.00	4.00	4.00	4.00	4.00				4.00							4.00
53 Audiologists	3.30	3.30	3.30	3.30	3.30				3.30	(0.30)						3.00
54 Audiologist Parapro	-	-	-	-	-				-	-	-	-	-	-	-	-
55 Occupational Therapists	9.30	9.30	9.30	9.30	9.30				9.30	0.30						9.60
56 Physical Therapists	6.40	6.40	6.40	6.40	6.40				6.40	(0.40)						6.00
57 Speech Language Pathologists	191.00	191.00	191.00	191.00	191.00				191.00							191.00
58 SLP Parapro SLP Social Assignment	4.00	4.00	4.00	4.00	4.00				4.00	2.00						6.00
59 Special Ed Nurses	12.38	12.50	12.50	12.50	12.50				12.50							12.50
60 Support and Service Administrator (SSA) - ES & MS & HS	17.00	17.00	17.00	85.00	85.00		(15.00)	Transfer 15.0 SSA positions to Special Education Supervisors	70.00							70.00
61 Support and Service Administrator (SSA)	68.00	68.00	68.00	-	-				-	-	-	-	-	-	-	-
62 School Nurses & Consulting Nurses & Supr	102.80	116.00	117.00	116.00	116.00				116.00				2.00			118.00
63 Hospital/Homebound	2.00	3.00	3.00	3.00	3.00		(1.00)	Transfer HomeBound Coordinator 1.0 to CO staff	2.00							2.00
64 Special Ed Trainer	-	-	-	-	-				-	-	-	-	-	-	-	-
65 Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00				1.00							1.00
66 Community Based Skill Trainer - Teacher	-	-	-	-	-				-	-	-	-	-	-	-	-
67 Community Based Skill Trainer - Parapro	-	-	-	-	-				-	-	-	-	-	-	-	-
68 Psychologists	40.25	40.25	40.25	40.25	50.25				50.25							50.25
69 Tech Specialists-Tech Department	71.00	71.00	71.00	73.00	73.00		(1.00)	Transfer 1.0 Technology School Field Services position to Project Management	72.00							72.00
70 Social Workers & Supervisor	33.00	33.00	33.00	33.00	33.00				33.00				2.00			35.00
71 School Resource Officers	47.00	49.00	49.00	50.00	50.00				50.00					19.00	11.00	80.00
72 Custodians	592.85	600.35	617.35	623.85	628.85				628.85							631.10
73 Bus Monitors	60.00	60.00	60.00	60.00	60.00				60.00							60.00
74 Bus Drivers (Regular & Spec Ed)	849.00	849.00	859.00	859.00	859.00				859.00							859.00
75 Maintenance	139.00	139.00	139.00	139.00	139.00				139.00						3.00	142.00
76 Mechanics - Fleet Maintenance	49.00	49.00	49.00	49.00	49.00				49.00							49.00
Other School Support Positions	3,417.28	3,437.10	3,468.60	3,478.10	3,491.10		-		3,483.45	(5.00)	-	-	-	19.00	20.25	34.25
Total Local School Positions	12,065.99	12,183.31	12,242.31	12,292.91	12,188.71		-		12,175.86	37.00	55.00	62.00	39.00	19.00	25.25	237.25

69.2% of total EEs

27.4% of total EEs

96.6%

	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
	FY2023 Adjustments								FY2024 Budget Planning								
	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Original Budget	Board Approval Local Schools	Board Approval Central Office	Adjustments Schools & Central Office	Explanation of Changes	FY2023 Revised Budget	FY2024						Proposed FY2024 Budget
										Allocation Projection & Adjustments	Add Literacy/Math Interventionists	Add Instructional & Pool Positions	Add Special Ed Teachers/Paras	Consolidate Public Safety Fund to GF	Administrative and Operations Positions	Total	
<b>CENTRAL OFFICE SUPPORT</b>																	
77 Division 1 - Superintendent	2.00	2.00	2.00	2.00	2.00					2.00							2.00
78 Division 1 - Chief of Staff	17.00	14.00	14.00	14.50	14.50		2.00	(c) Add 1.0 Director Student Discipline; 1.0 Hearing Officer		16.50					3.00		19.50
79 Division 2 - Operations	53.25	53.25	54.25	71.25	71.25		2.00	(b) Add 1.0 Asst. Superintendent - School Safety Operations; 1.0 Secretary (0.15) Reclassify partial position to ESOL		73.10				2.00			75.10
80 Division 3 - Technology	60.50	59.50	58.50	58.50	60.00		1.00	Transfer 1.0 Technology School Field Services position to Project Management (4.00) Transfer 4.0 Tech Specialists to school TTIS (f) Add 1.0 Director CTLS Technology		58.00					1.00		59.00
81 Division 4 - Human Resources	45.10	45.50	45.00	47.00	50.50		1.00	(e) Add 1.0 HR Certified Recruiting Coordinator		51.50					3.00		54.50
82 Division 5 - Strategy & Accountability	35.50	36.50	36.50	37.50	42.50		1.00	(h) Add 1.0 Events Operations Manager		43.50					1.00		44.50
83 Division 6 - Academics - Teaching & Learning	66.78	66.78	66.78	66.78	66.78		0.90	(a) Add to ESOL Program 0.2 Director, 0.2 Secretary, 0.5 Clerk Positions (g) Add 1.0 Director CTLS Academics (2.00) (i) Adjust for Division reorganization in prior years		66.68					4.00		70.68
84 Division 6 - Academics - Special Student Services	19.00	24.00	26.00	26.00	26.00		1.00	Transfer HomeBound Coordinator 1.0 to CO staff 15.00 Transfer 15.0 SSA positions to Special Education Supervisors		42.00							42.00
85 Division 7 - School Leadership	18.00	17.00	17.49	17.49	17.49		(2.00)	(d) Adjust CO for school-level positions		15.49							15.49
86 Division 8 - Financial Services	54.70	54.65	54.65	54.65	56.65		-			56.65					4.00		60.65
Central Office Support Positions	371.83	373.18	375.17	395.67	407.67	-	8.90	8.85		425.42	-	-	-	-	2.00	16.00	18.00
<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>12,996.38</b>	-	<b>8.90</b>	<b>(4.00)</b>		<b>12,601.28</b>	<b>37.00</b>	<b>55.00</b>	<b>62.00</b>	<b>39.00</b>	<b>21.00</b>	<b>41.25</b>	<b>255.25</b>

3.4% of total EEs  
100.0%

**Student / Teacher Ratios**

						Revisions in FY2023					Student / Teacher Ratios
Kindergarten	23.0	23.0	23.0	23.0	23.0	0.90	(a) Add to ESOL Program 0.2 Director, 0.2 Secretary, 0.5 Clerk Positions - Board Approved 4/21/2022	23.0	Kindergarten	23.0	
Grades 1-3	24.0	24.0	24.0	24.0	24.0	2.00	(b) Add 1.0 Asst. Superintendent-School Safety Operations, 1.0 Secretary - Board Approved 7/28/2022	24.0	Grades 1-3	24.0	
Grades 4-5	30.0	30.0	30.0	30.0	30.0	2.00	(c) Add 1.0 Director Student Discipline, 1.0 Hearing Officer - Board Approved 11/10/22	30.0	Grades 4-5	30.0	
Grades 6-8	31.0	31.0	31.0	31.0	31.0	(2.00)	(d) Adjust CO for school-level positions	31.0	Grades 6-8	31.0	
Grades 9-12	33.0	33.0	33.0	33.0	33.0	1.00	(e) Add 1.0 HR Certified Recruiting Coordinator - Board Approved 12/18/2022	33.0	Grades 9-12	33.0	
						1.00	(f) Add 1.0 Director CTLS Technology - Board Approved 12/8/2022				
						1.00	(g) Add 1.0 Director CTLS Academics - Board Approved 12/8/2022				
						1.00	(h) Add 1.0 Events Operation Manager - Board Approved 2/16/2023				
						(2.00)	(i) Adjust for Division reorganization in prior years				
						4.90					

**Student Projections**

											FTE Projection
<b>General Education</b>											
Kindergarten	7,752	7,583	7,921	6,463	7,095			7,095	Kindergarten	7,037	
Grades 1-3	24,235	24,019	24,098	22,618	22,387			22,387	Grades 1-3	22,652	
Grades 4-5	17,247	16,983	16,882	15,945	15,609			15,609	Grades 4-5	15,368	
Grades 6-8	25,712	26,145	26,579	25,809	24,919			24,919	Grades 6-8	24,675	
Grades 9-12	35,963	35,137	35,092	35,360	35,616			35,616	Grades 9-12	35,716	
<b>Total</b>	<b>110,009</b>	<b>109,867</b>	<b>110,572</b>	<b>106,195</b>	<b>105,626</b>			<b>105,626</b>		<b>105,448</b>	
Pre-K		976	970	757	755			755	Pre-K	815	
Kenn. Charter		519	0	0	0			0	Kenn. Charter	0	
Devereux		83	79	72	62			62	Devereux	54	
MOWR		392	418	369	289			289	MOWR	341	
	<b>111,837.00</b>	<b>112,039</b>	<b>112,039</b>	<b>107,393</b>	<b>106,732</b>			<b>106,732</b>		<b>106,658</b>	

**FY2024 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: 4 - Salary/Position Adjustments**

**FY2024 Proposed Budget: \$25,354,172**

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

	<u>Positions</u>	<u>Amount</u>
<b>Leadership and Learning</b>	<b>154.00</b>	<b>\$17,185,000</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Elementary School Literacy/Math Interventionists</i>	55.00	\$6,050,000
<i>Add FY2024 Position Pool (Pool, Counselors, Formula Growth, Instructional Support) - Deploy as Needed</i>	99.00	\$10,890,000
<i>General Fund Supplement for 2.0 Counselors related to the Graduates Ready to Attain Success in Postsecondary (GRASP) Grant</i>		\$45,000
<i>Competitive Salary Adjustment - Teachers Rank T4, Steps 1-3</i>		\$200,000
<b>Academics</b>	<b>43.00</b>	<b>\$4,130,000</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Special Ed Teachers</i>	14.00	\$1,540,000
<i>Add Special Ed Paraprofessionals</i>	14.00	\$840,000
<i>Add Special Ed IRR Teachers</i>	11.00	\$1,210,000
<i>Add Assistant Director - Instruction and Innovative Practice</i>	1.0	\$160,000
<i>Add Assistant Director - Assessment and Personalized Learning</i>	1.0	\$160,000
<i>Add Interventionist Consultants</i>	2.0	\$220,000
<b>Chief of Staff</b>	<b>7.00</b>	<b>\$1,114,261</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Itinerant Nurses</i>	2.00	\$180,000
<i>Add Mentoring Coordinator</i>	1.00	\$126,163
<i>Add Secretary - Compliance and Legislative Affairs</i>	1.00	\$87,021
<i>Add Secretary - Student Discipline</i>	1.00	\$76,667
<i>Add Social Workers</i>	2.00	\$220,000
<i>Add Supplements for E-Sports (Head Coach &amp; Asst. Head Coach); Girls' Wrestling (Head Coach &amp; Asst. Head Coach); Bass Fishing (Coach); Incentive for Coaching Multiple Sports</i>		\$364,592
<i>Upgrade Positions - Student Support and Compliance and Legislative Affairs</i>		\$59,818

	<u>Positions</u>	<u>Amount</u>
<b>Operations</b>	<b>16.25</b>	<b>\$1,393,283</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add School Resource Officers</i>	11.00	\$930,578
<i>Add Operations Master Technicians</i>	3.00	\$327,705
<i>Add Custodians for Additional Square Footage</i>	2.25	\$135,000
<b>Technology</b>	<b>1.00</b>	<b>\$123,000</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add System Engineer I</i>	1.00	\$123,000
<b>Human Resources</b>	<b>3.00</b>	<b>\$412,100</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Supervisor - Investigations</i>	1.00	\$110,000
<i>Add Director - HR Employment Position Analysis</i>	1.00	\$160,000
<i>Add Clerk - Absence Management Representative</i>	1.00	\$75,000
<i>Upgrade Positions - HR Support Services, Employee Relations &amp; Evaluations, Employment</i>		\$67,100
<b>Financial Services</b>	<b>4.00</b>	<b>\$360,528</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add ASP/LSA Support Position</i>	1.00	\$84,916
<i>Add Financial Systems Support Position</i>	1.00	\$84,916
<i>Add Payroll Specialist - Bi-weekly Payroll/Conference Travel</i>	1.00	\$79,417
<i>Add Inventory Specialist</i>	1.00	\$71,673
<i>Competitive Salary Adjustments - Payroll/Accounts Payable Technicians and Accountants</i>	-	\$39,606
<b>Strategy &amp; Accountability</b>	<b>6.00</b>	<b>\$636,000</b>
	<u>Positions</u>	<u>Salary &amp; Benefits</u>
<i>Add Cobb Virtual Academy (CVA) Instructional Positions</i>	5.00	\$550,000
<i>Add Secretary - Grants Operations</i>	1.00	\$75,000
<i>Upgrade ASP Operations Manager to Director</i>	-	\$11,000
<b>GRAND TOTAL Salary/Position Adjustments</b>	<b>234.25</b>	<b>\$25,354,172</b>

# FY2024 BUDGET DEVELOPMENT EXPENDITURES



## Expenditure Type: 5 - Miscellaneous Expenditure Adjustments

FY2024 Proposed Budget: **\$4,728,906**

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

<b>TOTAL Expenditure Adjustments to Match Corresponding Revenue Adjustments</b>				<b>\$1,426,272</b>
<b>Expenditure Adjustment Cell Towers</b>				<b>\$678,472</b>
	<u>FY2023 Revenue</u>	<u>FY2024 Revenue</u>	<u>Adjustment</u>	
	\$1,642,164	\$2,320,636	\$678,472	
<b>Expenditure Adjustment MedAce</b>				<b>\$318,931</b>
	<u>FY2023 Revenue</u>	<u>FY2024 Revenue</u>	<u>Adjustment</u>	
	\$1,138,479	\$1,457,410	\$318,931	
<b>Expenditure Adjustment Medicaid</b>				<b>(\$99,190)</b>
	<u>FY2023 Revenue</u>	<u>FY2024 Revenue</u>	<u>Adjustment</u>	
	\$707,716	\$608,526	(\$99,190)	
<b>Expenditure Adjustments Miscellaneous Grants</b>				<b>\$528,059</b>
	<u>FY2023 Grant Budget</u>	<u>FY2024 Grant Budget</u>	<u>Adjustment</u>	
<i>Vocational Ed-Supervision</i>	\$46,679	\$57,333	\$10,654	
<i>Instruct/Innov Extended Year Grant</i>	\$2,953	\$2,955	\$2	
<i>Vocational Ag Ed Extended Year</i>	\$2,006	\$8,252	\$6,246	
<i>Vocational - Apprenticeship</i>	\$36,486	\$36,890	\$404	
<i>Vocational - Industry Certification</i>	\$20,000	\$30,000	\$10,000	
<i>Vocational - Ag Extended Day</i>	\$3,573	\$12,562	\$8,989	
<i>Vocational - Extended Day</i>	\$141,734	\$134,091	(\$7,643)	
<i>Construction Bond</i>	\$240,000	\$762,000	\$522,000	
<i>Grant for Residential &amp; Reintegration Services</i>	\$338,925	\$338,925	\$0	
<i>Special Ed - State Preschool</i>	\$3,349,224	\$3,490,794	\$141,570	
<i>Devereux</i>	\$641,071	\$641,071	\$0	
<i>HB280 Math &amp; Science Supplements</i>	\$697,477	\$518,439	(\$179,038)	
<i>Hygiene Grant</i>	\$79,333	\$94,208	\$14,875	
<i>Miscellaneous Grants Subtotal</i>	\$5,599,461	\$6,127,520	\$528,059	

**TOTAL Expenditure Adjustments Utilities****\$635,000**

	<u>FY2023</u> <u>Expenditure</u>	<u>FY2024</u> <u>Expenditure</u>	<u>Adjustment</u>
<i>Fuel</i>	\$5,577,216	\$6,212,216	\$635,000
<i>Electricity</i>	\$16,676,197	\$16,676,197	\$0
<i>Natural Gas</i>	\$1,578,066	\$1,578,066	\$0
<i>Water &amp; Sewer</i>	\$2,735,997	\$2,735,997	\$0
<i>Utilities Subtotal</i>	\$26,567,476	\$27,202,476	\$635,000

**TOTAL Operational, Academic & Safety Adjustments****\$2,455,000**

	<u>Operational/ Supply</u>
<i>Equip new School Resource Officers</i>	\$286,000
<i>Increase Maintenance Department Supplies to Account for Inflation</i>	\$200,000
<i>Increase School Custodial Supply Budgets to Account for Inflation</i>	\$150,000
<i>Literacy Enhancement Strategy</i>	\$355,000
<i>Ident-A-Kid (License Background Checks)</i>	\$125,000
<i>Centegix Software Yearly Renewal</i>	\$339,000
<i>Georgia's BEST Advanced Degree Initiative - FY2024</i>	\$1,000,000
<i>Operational, Academic &amp; Safety Subtotal</i>	\$2,455,000

**TOTAL New School Opening Procedure Adjustments****\$212,634**

	<u>FY2024</u> <u>Expenditure</u>
<i>Additional Workdays for East Valley Elementary</i>	\$228,794
<i>Double Instructional Allotment for East Valley Elementary</i>	\$26,455
<i>Reduce Double School Supply Allotments for Pearson Middle</i>	(\$42,615)
<i>New School Opening Subtotal</i>	\$212,634

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

	<u>FY2023</u> <u>Transfer</u>	<u>FY2024</u> <u>Transfer</u>	<u>Adjustment</u>
<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>	\$1,279,335	\$1,279,335	\$0

**GRAND TOTAL Miscellaneous Expenditure Adjustments****\$4,728,906**



**FY2024 BUDGET DEVELOPMENT  
EXPENDITURES**



**Expenditure Type: 6 - Raise for All Non-Temporary  
Employees of 7.5%**

**FY2024 Proposed Budget: \$83,077,500**

**Expenditure Description:**

Raise for all Non-Temporary Employees of 7.5%.

Note: The Georgia Governor's \$2,000 raise is included in the FY2024 tentative salary increase.

FY2024 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 7 - Fund 0554 Consolidation

(Accounting Reclassification)

FY2024 Proposed Budget: **\$450,000**

Expenditure Description:

The Public Safety Fund 0554 will be consolidated and reclassified in the General Fund. Additional Revenue from High School Parking Decals is recorded in the General Fund to off-set expense. This is a budget neutral transaction.

FY2024 Elimination of Transfer to Fund 0554	(\$1,490,865)
Reclassify Police Chief from Fund 0554 to Fund 0100	\$175,195
Reclassify Secretary from Fund 0554 to Fund 0100	\$80,052
Reclassify 19.0 School Resource Officers from Fund 0554 to Fund 0100	\$1,685,618
<b>Total</b>	<b>\$450,000</b>

FY2024 BUDGET DEVELOPMENT  
EXPENDITURES



Expenditure Type: 8 - Utilize Fund Balance Reserve

FY2024 Proposed Budget: \$87,097,412

Expenditure Description:

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

<u>FY2024 Total Revenue</u>	<u>FY2024 Total Expenditures</u>	<u>Adjustment</u>
\$1,448,937,972	\$1,536,035,384	(\$87,097,412)



**COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES**  
**Purchases Specifically Pre-Approved By The Board**  
**Proposed for adoption with the July 1, 2023 Budget (FY2024 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-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664210-XXXX, Media Books and Periodicals XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664110-XXXX, Textbooks-New XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664120-XXXX, Textbooks-Replacement XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Furniture & Equip \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, 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-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, 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-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXX, Rental XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Custodial Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, 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-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXX, Land Acquisition XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671510-XXXX, Site Improvements XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672010-XXXX, Construction XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672030-XXXX, 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-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561220-XXXX, Recurring Software License Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer-related Equipment <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer \$1000 and \$4999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment >\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, 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-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXX, Repair & Maintenance, Technology XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXX, 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-XXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXX, 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-XXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, 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-XXXX, 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-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXX, Support Items XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-563010-XXXX, Food XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Equipment, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, 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-XXXX, 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-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Furniture & Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Computer Equip <\$1000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXX, Furniture & Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXX, Computer-related Equip, \$1000 - \$4999.99 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Furniture & Equip, \$5000 and above XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, 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-5XXXX-XXXX, Salary and Benefits XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530020-XXXX, Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530030-XXXX, Base Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559410-XXXX, Services Purchased from Charter Schools XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589020-XXXX, Self Insurance Service/Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589030-XXXX, Self Insurance Litigation XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-593010-XXXX, 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