



COBB COUNTY
SCHOOL DISTRICT

FY2024 Budget

Popular Report

COBB SCHOOLS FINANCE



Dear Cobb County Citizens,

On behalf of the Cobb County School District (CCSD), I present this Popular Report as a summary of the 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 44.03% 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 FY2024 State Budget reflects a \$1.14 billion increase in QBE formula appropriations for K – 12 education, including another \$2,000 raise for certified teachers and certified employees. QBE Earnings for CCSD increased by approximately \$77 million, which includes \$53 million for certified participants in the State Health Benefit Plan. This increase is offset by a decline in QBE earnings of nearly \$24 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 55.31% 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 a .20 millage decrease, from 18.90 mills to 18.70 mills, giving Cobb County property owners a property tax reduction. The CCSD budgets carefully and focuses 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.

Property values in Cobb County continue to remain strong. For 2023, the countywide property tax digest is projected to be 13.07%. 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 FY2024 General Fund Budget is structurally balanced as revenue of \$1,448,937,972, plus utilization of \$87,097,412 in fund balance reserve, is equal to recurring expenditures. The expenditure budget is \$1,536,035,384. The budget is based on a predicted enrollment of 106,658 (including Devereux, PreK and MOWR) students and major highlights include:

- .20 General Fund Millage Rate Reduction from 18.90 Mills to 18.70 Mills – (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 – 13.07%
- 202.00 Instructional Support Positions
- 11.00 School Resource Officers
- 2.25 Custodian Positions (Based on square footage)
- Competitive Salary Adjustment for Teachers – (Rank T4, Steps 1-3)
- Increase the Substitute Teacher Rate to \$150 per Day and the Supply Teacher Rate to \$212 per Day
- Budget Fund Balance Usage – (\$87,097,412)
- Salary Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – 7.5% - 12.1%, depending on Step eligibility

The preparation of the FY2024 Budget has required input from all levels of the organization. The following information presents the highlights for all major fund groupings recorded as part of CCSD’s budget plan for FY2024.

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 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 FY2024 Budget

The development of the FY2024 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.

Cobb County School District uses a conservative approach to budgeting each year. This budgeting practice, combined with responsible financial management and a healthy fund balance, allows CCSD the flexibility to adapt as quickly as possible to changes in the K-12 educational environment. As a result, the district plans to use \$87,097,412 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. FY2024 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 FY2024 Budget on April 13, 2023. The Board has scheduled two initial public forums for interested parties to present any additional input or comments regarding the FY2024 Tentative Budget and public input for the American Rescue Plan (ARP) Act, the third COVID-19 relief bill, during the FY2024 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 13, 2023 at 6:30 PM and May 18, 2023 at 6:30 PM. Final adoption of the FY2024 Budget is scheduled to occur on May 18, 2023 at 7:00 PM. The FY2024 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 for legal adoption prior to June 30.

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.

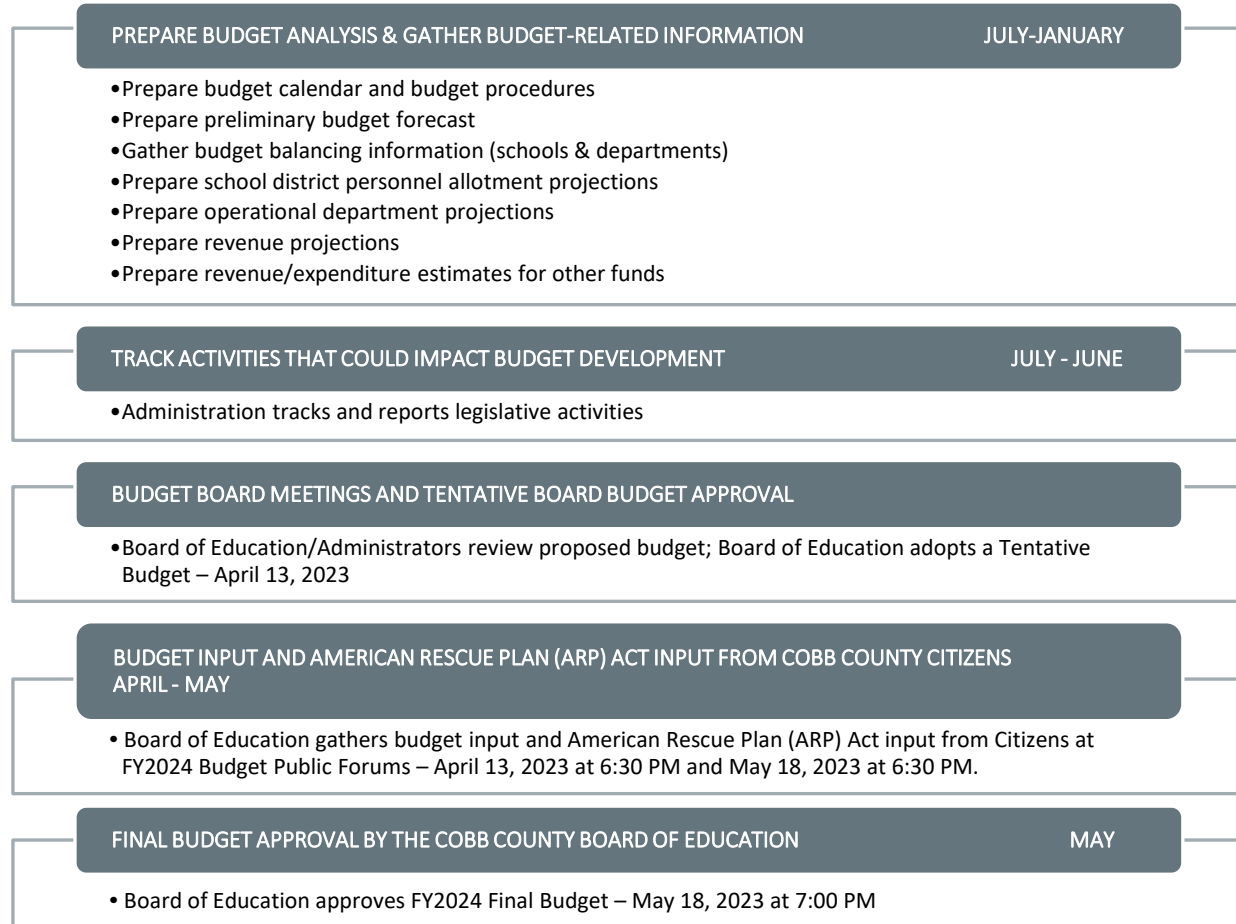
Program Evaluation - New programs and continued programs are recommended for consideration in the proposed budget and are considered based on their contribution to district-wide and school-level objectives.

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

General Fund Budget Preparation

FY2024 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 **17,000** 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:

106,700+

- White 33.6%
- Black 30.1%
- Hispanic 25.1%
- Asian 5.8%
- Other 4.4%

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
FY2024	Salary Increase Range 7.5% - 12.1% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees

CCSD Millage Tax Rate

18.700 Mills	General Fund Millage
00.000 Mills	Debt Service Millage
18.700 Mills	Total Millage

(Includes a Proposed .2 Millage Reduction)

Note: CCSD is long-term debt free and has remained debt free since FY2007.



FY2024 Expenditure Metrics

Salaries/Fringe Benefits	94.21% of the General Fund Budget
Instruction	72.19% of the General Fund Budget
General Administration	1.02% of the General Fund Budget

FY2024 Revenue Breakout

55.31%	Local Property Tax Funding
44.03%	State of Georgia QBE (Quality Basic Education)/ Grant Funding
0.66%	Federal Program Funding
100.00%	Total General Fund Revenue

General Fund Metrics – Millage Rate

Millage Type	FY2023	Change	FY2024
General Fund	18.90	(0.20)	18.70
Debt Service Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.90	(0.20)	18.70

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

General Fund FY2024 Tentative Budget

	Projected Revenue	Projected Expenditures	Difference
FY2024 Tentative Budget	\$1,448,937,972	\$1,536,035,384	\$87,097,412

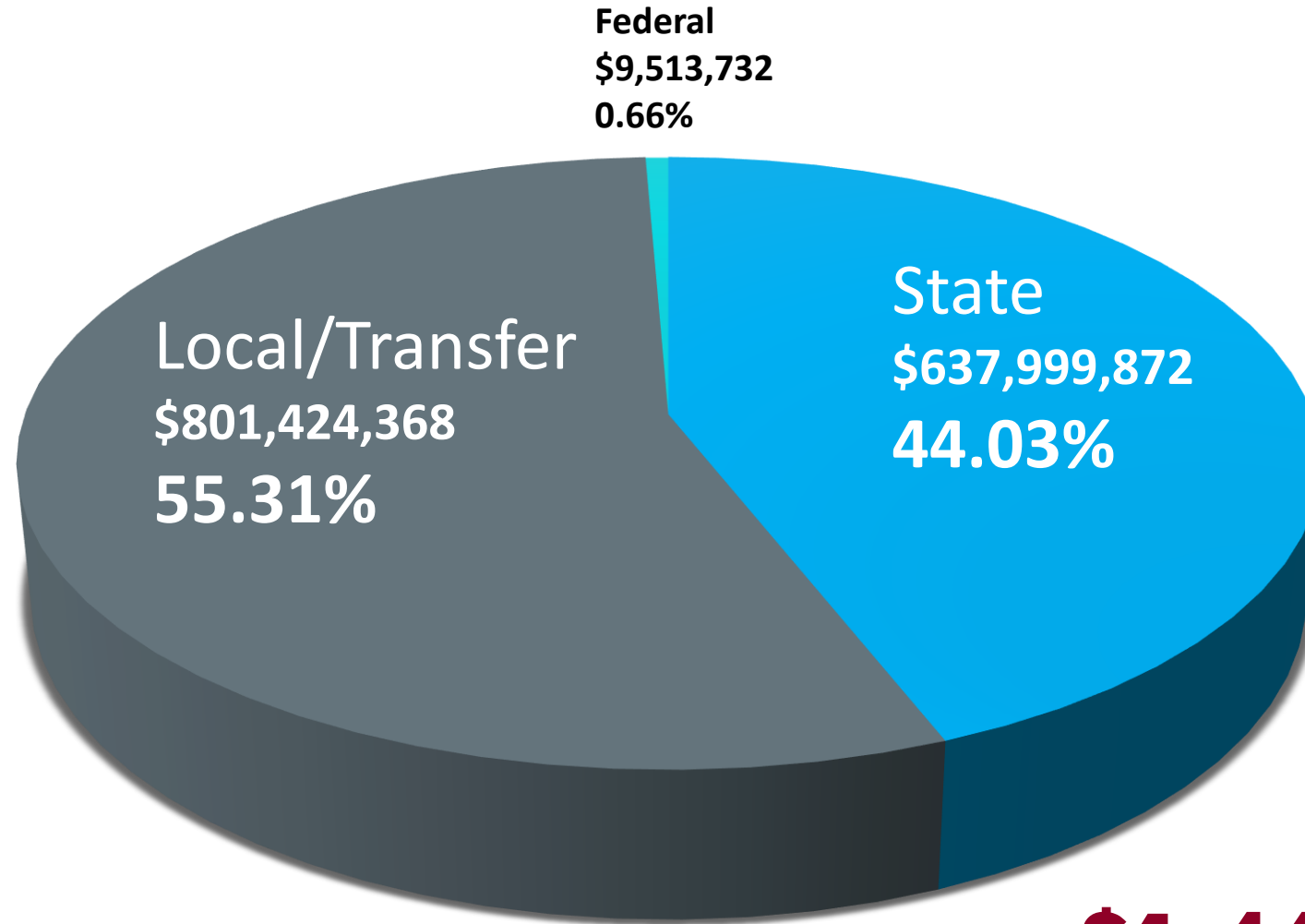
The \$87.097 million difference between revenues and expenditures will be addressed with unassigned fund balance reserve.

General Fund Revenue

Major General Fund FY2024 Revenue Categories

Revenue Type	FY2024 Budget	Comments
Local Revenue		
Property Tax Revenue	\$710,105,505	13.07% Digest Increase; .20 Mills Decrease; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$48,761,476	Property tax collected for registering and titling motor vehicles.
Delinquent Tax Revenue	\$1,648,111	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$9,635,965	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$4,972,150	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,682,166	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$1,620,203	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$491,579	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$17,529,445	Reflects interest rates applied to average monthly balances based on current rate analysis
Local Revenue – Cell Tower	\$2,320,636	Budget based on cell tower agreements
Local Revenue – Other	\$1,441,335	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Other (Accounting Reclassification)	\$450,000	High School Parking Decal Revenue recorded in the General Fund as a result of the re-class of Fund 0554 – Public Safety
Sale of Assets	\$275,797	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	\$800,977,368	
Transfer from Other Funds	<u>\$447,000</u>	Transfer from ASP Fund 0551
Total Local/Transfer Revenue	\$801,424,368	
State Revenue		
Miscellaneous State Grants	\$6,127,520	Revenue received from State Grants
State QBE Revenue	<u>\$631,872,352</u>	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalents (FTE) counts
Total State Revenue	\$637,999,872	
Federal Revenue		
Indirect Cost Revenue	\$6,264,396	Revenue estimated for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,183,400	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$1,457,410	Estimated revenue reimbursement for cost incurred for providing school-based health services
Medicaid Revenue	<u>\$608,526</u>	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
Total Federal Revenue	\$9,513,732	
Total Revenue	\$1,448,937,972	

FY2024 General Fund Revenue



\$1,448,937,972
General Fund Budgeted Revenue Total (FY2024)



General Fund – Local Revenue



Local Revenue contributes approximately 55.31% 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. FY2024 Property Tax revenue calculation is based on the proposed millage levy of 18.7 mills. This is a .20 mill decrease from the current levy of 18.9 mills. The value of 1.0 mill is approximately equal to \$38.0 million.

School Tax Calculation

The following example illustrates how FY2024 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>.0187</u>	18.70 Proposed Millage Rate
\$2,244	General Fund School Taxes

General Fund – Local Revenue

CCSD's taxing digest has remained extremely competitive in the Atlanta metro, balancing one of the lowest General Fund millage rates, no bond millage, and generous exemptions. The following comparison uses the latest approved millage data available.

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)	\$25,000	20.500	0.000	\$2,153
Cobb	\$10,000	18.900	0.000	\$2,268
DeKalb	\$12,500	23.080	0.000	\$2,712
Fulton	\$2,000	17.490	0.000	\$2,239
Gwinnett	\$4,000	19.200	1.450	\$2,602

Comparisons based on FY2023 (2022 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).

Tax Exempt Classification	Description	FY2019	FY2020	FY2021	FY2022	FY2023
Real Property	Qualified homeowners are entitled to a \$10,000 exemption in the county general and school general tax categories.	(\$16,816,884)	(\$16,688,348)	(\$16,464,374)	(\$16,524,290)	(\$16,379,818)
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.	(\$111,918,432)	(\$122,730,091)	(\$132,178,610)	(\$144,461,759)	(\$167,343,658)
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.	(\$16,001,271)	(\$16,887,533)	(\$17,048,283)	(\$18,018,079)	(\$20,947,895)
Total CCSD Revenue Exemptions		(\$146,091,416)	(\$156,305,972)	(\$165,691,267)	(\$179,004,128)	(\$204,671,371)

The State of Georgia contributes approximately 44.03% of the Cobb County School District's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

FTE Count X Program Weight X Base Amount X Training & Experience Factor - Local Five Mill Share

FTE (Full-Time Equivalent) Count - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. The CCSD reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in study hall, student/classroom mentor, non-credit courses, etc. may not be counted for the portion of the day that they attend these programs.

Program Weight - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the latest available, FY2023, Program Weights:

Programs	Weights	Per FTE Cost	Programs	Weights	Per FTE Cost
Kindergarten	1.6773	\$4,859.56	CTAE	1.1811	\$3,422.07
Kindergarten EIP	2.0753	\$6,012.62	Remedial	1.3609	\$3,942.84
Grades 1-3	1.2970	\$3,757.78	Alternative	1.4921	\$4,323.10
Grades 1-3 EIP	1.8237	\$5,283.88	Special Ed Cat I	2.4194	\$7,009.71
Grades 4-5	1.0397	\$3,012.42	Special Ed Cat II	2.8524	\$8,264.13
Grades 4-5 EIP	1.8184	\$5,268.40	Special Ed Cat III	3.6352	\$10,532.22
Grades 6-8	1.0325	\$2,991.54	Special Ed Cat IV	5.8994	\$17,092.24
Middle School	1.1396	\$3,301.73	Special Ed Cat V	2.4793	\$7,183.17
Grades 9-12	1.0000	\$2,897.28	Gifted	1.6843	\$4,879.85
			ESOL Program	2.6007	\$7,535.07



General Fund – State Revenue

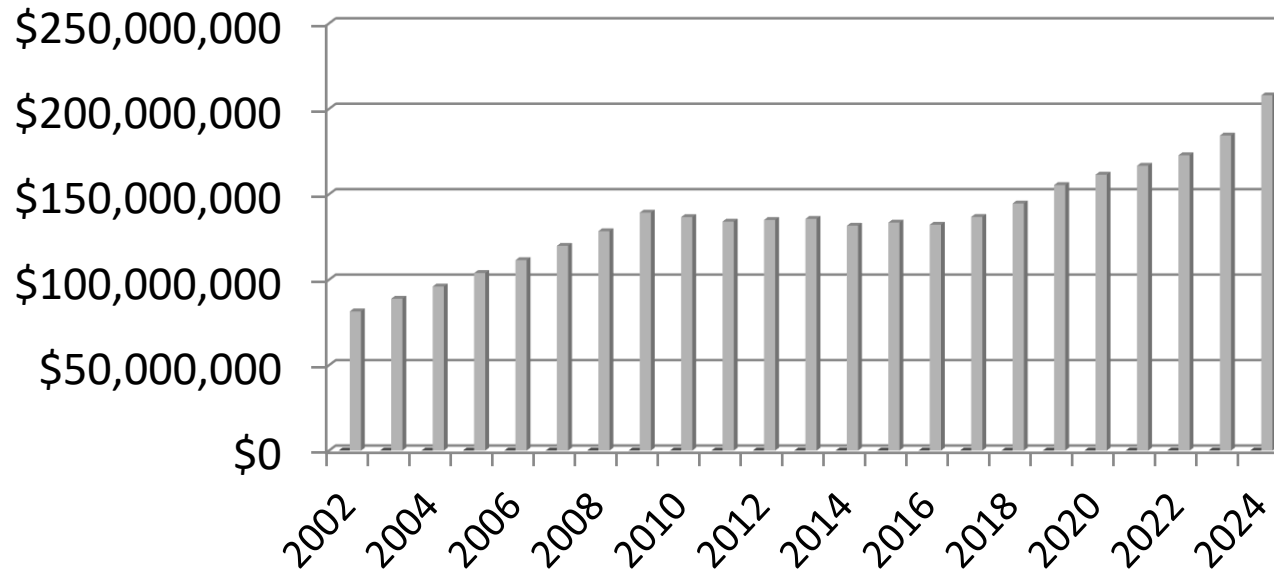


Base Amount - Standard cost per student amount established by the State of Georgia. The base amount for FY2023 (latest available) is \$2,897.28 per student.

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
2024	\$207,828,997

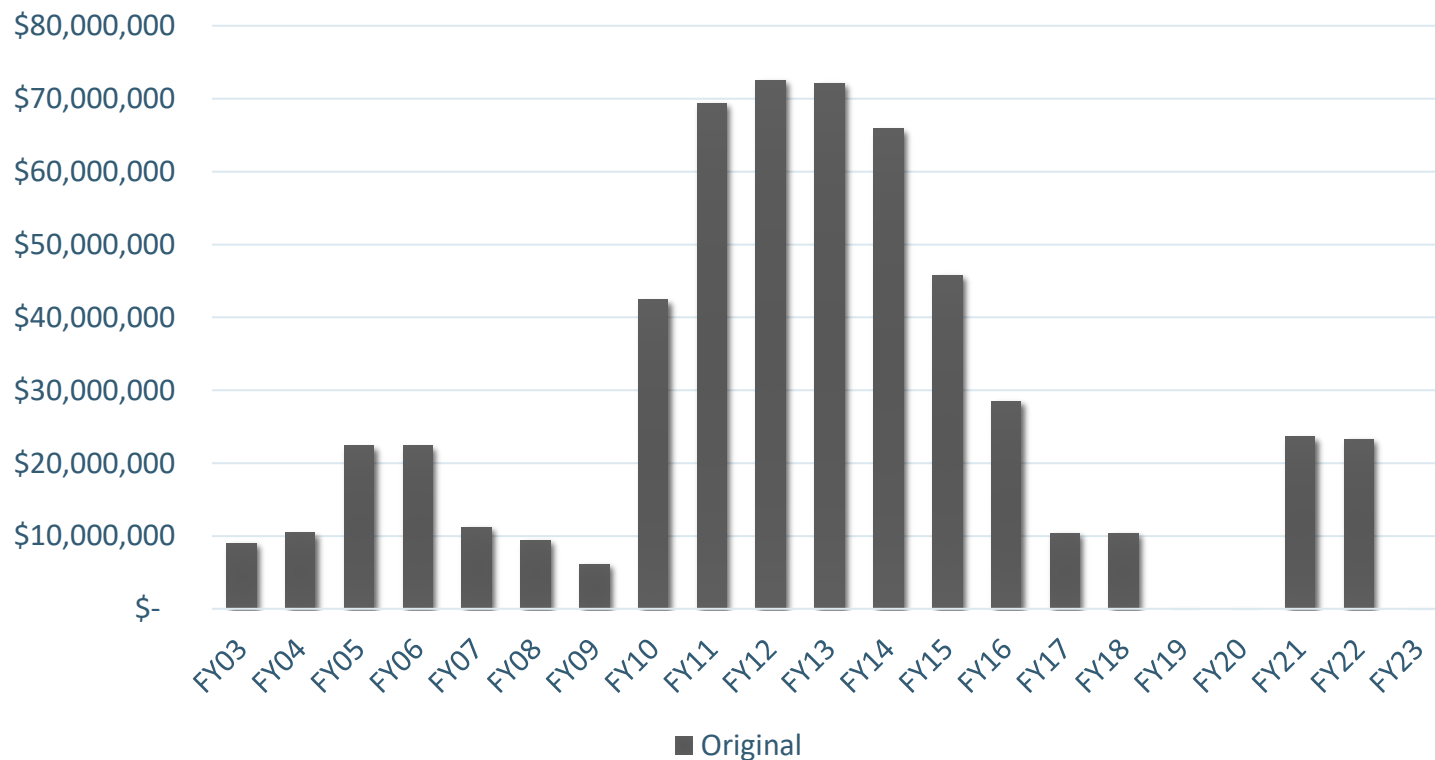


General Fund – State Revenue



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



Fiscal 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
2023	\$ 0	\$609,947,688

General Fund – State Revenue

State of Georgia QBE Revenue Summary

	FY2023	Change	FY2024
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	(\$184,085,315)	(\$23,743,682)	(\$207,828,997)
Equalization	\$0	\$0	\$0
State Austerity Reductions	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total QBE Funding	\$578,512,537	\$53,359,815	\$631,872,352

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:

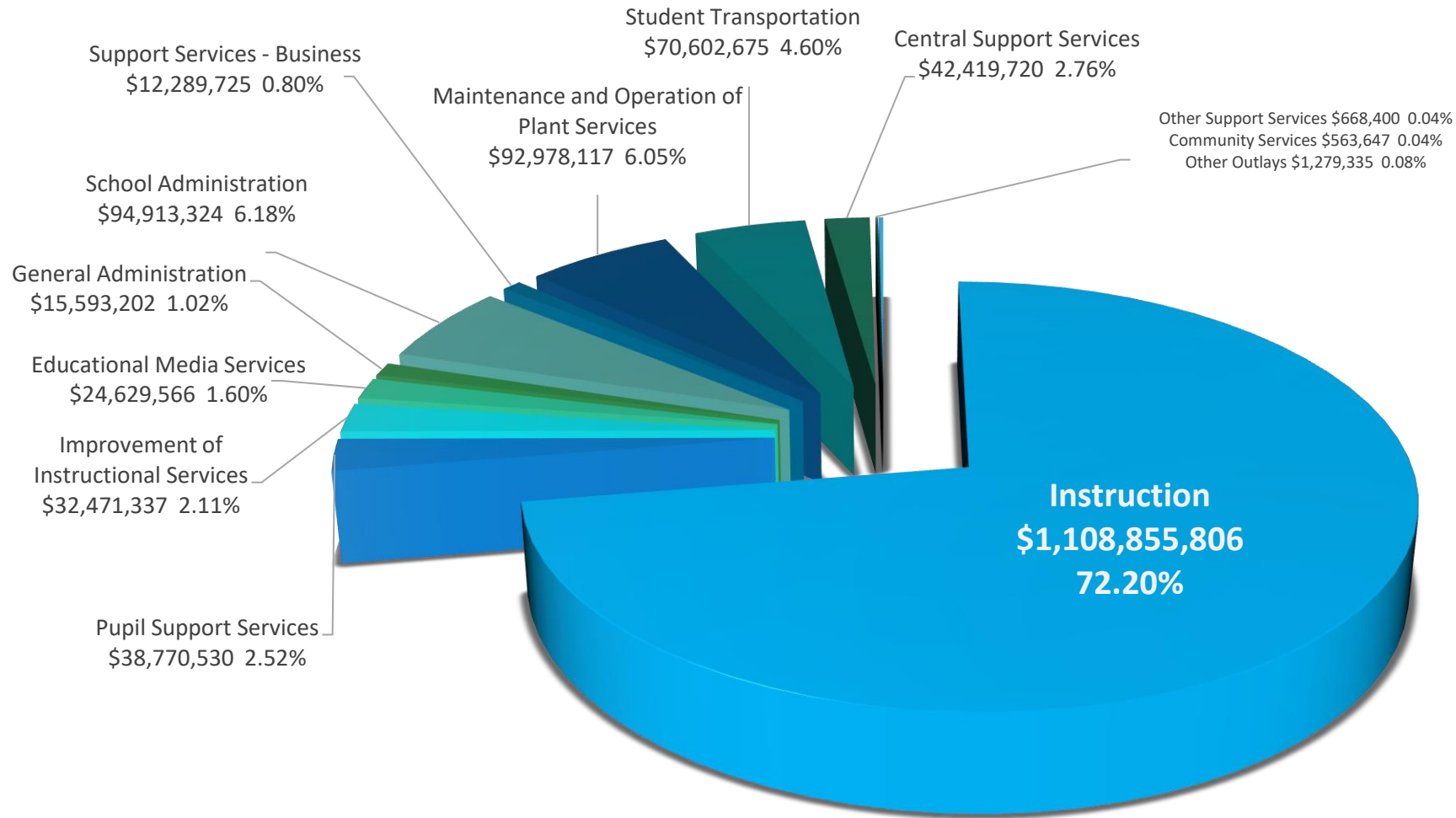
Indirect Cost	An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District 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.	\$6,264,396
ROTC	Federal revenue for ROTC instructor salary reimbursement.	\$1,183,400
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.	\$1,457,410
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.	\$608,526
Total		\$9,513,732

General Fund Expenditure Appropriations

Major General Fund FY2024 Expenditure Appropriations

FY2023 Original Budget	\$ 1,333,260,529		
Board Approved Adjustments	\$ 28,450,275	<ul style="list-style-type: none"> • \$ 7,600,000 • \$ 500,000 • \$ 5,198,490 • \$ 15,151,785 	Recognize Additional Tax Digest Revenue/Bus Driver Rate Increase of \$5.25/hr at All Step Levels (<i>starting pay increased from \$19.75/hr to \$25.00/hr</i>) Georgia's BEST Advanced Degree Initiative (<i>Board Approved February 16, 2023</i>) Purchase 59 School Buses with State Bus Funds (<i>Board Approved February 16, 2023</i>) Expenditure Encumbrances
		\$ 28,450,275	
FY2023 Revised Budget	\$ 1,361,710,804		
FY2024 Expenditure Changes			
Subtract FY2023 One-Time Expenditures	\$ (20,850,275)	• \$ (20,850,275)	Expenditure Encumbrances and One-Time Expenditures in FY2023
Salary / Benefit Changes	\$ 81,564,277	<ul style="list-style-type: none"> • \$ 13,632,858 • \$ 9,552,000 • \$ 53,012,340 • \$ 5,367,079 	FY2024 Salary Step for Eligible Employees (Employee Salary Steps range from 0% to 4.6% depending on where the employee is positioned on the salary schedule) Health Insurance - Classified (Increase From \$945 to \$1,580 Per Member Per Month - 3-Year Phase-In); Year 1 = \$9,552,000; Year 2 = \$9,552,000; Year 3 = \$5,158,080 Health Insurance - Certified (Increase From \$945 to \$1,580 Per Member Per Month) Establish FY2024 Substitute and Supply Teacher Daily Rates (Substitutes \$150/Day & Supplies \$212/Day)
		\$ 81,564,277	
Salary / Position Adjustments	\$ 25,354,172	<ul style="list-style-type: none"> • \$ 6,590,000 • \$ 10,935,000 • \$ 200,000 • \$ 1,540,000 • \$ 840,000 • \$ 1,210,000 • \$ 550,000 • \$ 364,592 • \$ 930,578 • \$ 135,000 • \$ 400,000 • \$ 349,669 • \$ 450,705 • \$ 412,100 • \$ 86,000 • \$ 360,528 	59.00 Add Elementary School Literacy/Math Interventionists (55.0); Academics Asst. Directors (2.0); Interventionist Consultants (2.0) 99.00 Add FY2024 Position Pool (Pool, Counselors, Formula Growth, Instructional Support) - Deploy as Needed 0.00 Competitive Salary Adjustment - Teachers Rank T4, Steps 1-3 14.00 Add Special Ed Teachers 14.00 Add Special Ed Parapros 11.00 Add Special Ed IRR Teachers 5.00 Add CVA Instructional Positions 0.00 Coaching Supplements/Multi-Sport Coaching Incentive 11.00 Add School Resource Officers 2.25 Add Custodians for Additional Square Footage 4.00 Add Social Workers (2.0); Itinerant Nurses (2.0) 3.00 Add Mentoring Coordinator (1.0); Legal Compliance Secretary (1.0); Student Discipline Secretary (1.0); Upgrade Student Support and Administrative Positions 4.00 Add Operations Master Technicians (3.0); Add Systems Engineer I (1.0) 3.00 Add Investigations Supervisor (1.0); Director HR Employment Position Analysis (1.0); Clerk Absence Management (1.0); Upgrades in HR Support Services, Employee Relations & Evaluations, Employment Positions 1.00 Add Grants Operations Administrative Secretary (1.0); Upgrade ASP Operations Manager to Director 4.00 Add ASP/LSA/Audit Support (1.0); Munis/EPPES Financial Systems Support (1.0); Add Payroll Specialist (1.0); Inventory Specialist (1.0); Upgrades in Financial Services Positions
		\$ 25,354,172	234.25
Miscellaneous Expenditure Adjustments	\$ 4,728,906	<ul style="list-style-type: none"> • \$ 1,426,272 • \$ 635,000 • \$ 486,000 • \$ 150,000 • \$ 212,634 • \$ 355,000 • \$ 125,000 • \$ 339,000 • \$ 1,000,000 	Adjustments to Budget Programs for Cell Towers, MedACE, Medicaid & Grants - Adjust Program Expenditures to Match Corresponding Revenue Estimates Adjustments for Utilities Expenditures - Fuel \$635,000; Electricity \$0; Natural Gas \$0; Water/Sewer \$0 Increase Maintenance Department Supplies to Account for Inflation and Equip New School Resource Officers Increase School Custodial Supply Budgets to Account for Inflation New School Opening Costs for East Valley ES; Reduce Double School Supply Allotment for Pearson MS Literacy Enhancement Strategy Ident-A-Kid (License Background Checks) Centegix Yearly Renewal Georgia's BEST Advanced Degree Initiative - FY2024
		\$ 4,728,906	
Raise for All Non-Temporary Employees	\$ 83,077,500		Raise for All Non-Temporary Employees - 7.5% (Note: The Governor's \$2,000 Raise is Included in this FY2024 Tentative Salary Increase)
FY2024 Tentative Budget Subtotals	\$1,535,585,384		
Fund Consolidation	\$ 450,000	\$ 0	Accounting Reclassification 21.00 Consolidate the Public Safety Fund into the General Fund (Transfer Chief (1.0), School Resource Officers (19.0) and Secretary (1.0) Positions to General Fund) <i>This consolidation is Budget Neutral</i>
FY2024 Tentative Budget Totals	\$ 1,536,035,384		

FY2024 General Fund Expenditure Appropriations



\$1,536,035,384
General Fund Budgeted Expenditure Total (FY2024)

General Fund Expenditure Appropriations

FY2024 Salary Explanation

FY2024 Tentative Budget:

Salaries	\$ 990,286,033
Fringe Benefits	\$ 456,808,891

Total Compensation	\$1,447,094,924	= 94.21 %
Total Expenditures	\$1,536,035,384	

94.21% of the CCSD Budget is comprised of Salaries and Fringe Benefits



General Fund Analysis of Function Groups



FY2024 General Fund Tentative Budget – Revenue Sources

Local Revenue	\$800,977,368	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	\$637,999,872	State Revenue sources include: Miscellaneous State Grants and State of Georgia Quality Basic Education (QBE) funding.
Federal Revenue	\$9,513,732	Federal Revenue sources include: Indirect Cost revenue from grants and programs; ROTC instructor salary reimbursement and MedACE/Medicaid program reimbursements.
Transfer Revenue	\$447,000	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.
Total Revenue	\$1,448,937,972	
Utilize Fund Balance	\$87,097,412	Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.
Total Resources	\$1,536,035,384	



General Fund Analysis of Function Groups

FY2024 General Fund Tentative Budget – Appropriations



<p style="text-align: center;">Instruction</p> <p style="text-align: right; font-weight: bold;">\$1,108,855,806</p>	<p>Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.</p>
<p style="text-align: center;">Pupil Services</p> <p style="text-align: right; font-weight: bold;">\$38,770,530</p>	<p>Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.</p>
<p style="text-align: center;">Improvement of Instructional Services</p> <p style="text-align: right; font-weight: bold;">\$32,471,337</p>	<p>Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.</p>
<p style="text-align: center;">Educational Media Services</p> <p style="text-align: right; font-weight: bold;">\$24,629,566</p>	<p>Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.</p>



General Fund Analysis of Function Groups

FY2024 General Fund Tentative Budget – Appropriations



<p>General Administration</p> <p style="text-align: right;">\$15,593,202</p>	<p>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.</p>
<p>School Administration</p> <p style="text-align: right;">\$94,913,324</p>	<p>Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.</p>
<p>Support Services - Business</p> <p style="text-align: right;">\$12,289,725</p>	<p>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.</p>
<p>Maintenance & Operation of Plant Services</p> <p style="text-align: right;">\$92,978,117</p>	<p>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.</p>

General Fund Analysis of Function Groups

FY2024 General Fund Tentative Budget – Appropriations

Student Transportation Services	\$70,602,675	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.				
Support Services - Central	\$42,419,720	Central office activities, other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.				
Other Support Services	\$668,400	All other support services not properly classified elsewhere.				
Community Services Operations	\$563,647	Activities concerned with providing community services to students, staff or other community participants.				
Other Outlays	\$1,279,335	<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>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>	Adult High School	\$279,335	District Building	\$1,000,000
Adult High School	\$279,335					
District Building	\$1,000,000					
Total Appropriations	\$1,536,035,384					

Other Funds – Table of Contents

- **Special Revenue Funds** **Page 28**
- **Debt Service Fund** **Page 37**
- **Capital Projects Fund** **Page 39**
- **Internal Service Funds** **Page 41**

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

Special Revenue Funds

0550	Venue Management	Organizes the rental of school facilities during non-instructional hours.
0551	After School Program	Utilizes designated school facilities to provide supervision and enrichment for students from school release time until 6:00 P.M. The FY2024 rate is \$10.00 per day with a \$20.00 registration fee.
0552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.
0553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.
0554	Public Safety	In FY2024, all functions of Fund 554 (Public Safety) will be consolidated in the General Fund. Positions transferred to the General Fund (100) include: Chief (1.0), Security Officers (19.0) and Secretary (1.0). This consolidation is budget neutral.
0556	Adult High School	Provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion.
0557	Art Career and Cultural Exploration	Provides local artist compensation for workshops held in the schools.
0560	Pre-Kindergarten (Lottery)	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.
0580	Miscellaneous Grants	Compilation of several grants including: No Kid Hungry Grant, Project Lead the Way, and Second Step Curriculum Grant.
0600	School Nutrition Service	Provides meals to students during the school day. Elementary, Middle, and High School lunch prices will increase for the FY2024 school year. Student Lunches - Elementary School \$3.50, Middle School \$3.50, High School \$3.50.

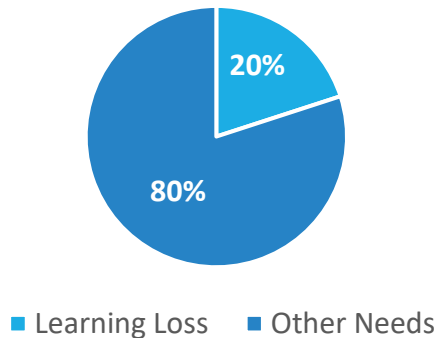
Safe Return to In-Person Instruction

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 FY2024 Tentative Budget and *American Rescue Plan (ARP)*, the third COVID-19 relief bill. The first public hearing was held on April 13, 2023 at 6:30 PM and the second public hearing will be held on May 18, 2023 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.



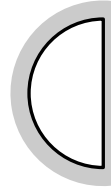
FY2021

- Summer Learning Quest**
- ✓ Instruction
- ✓ After School Activities
- ✓ Transportation
- ✓ Food & Nutrition Services
- ✓ Credit Recovery Opportunities



FY2022

- Vacation Learning Quest**
- Summer Learning Quest**
- Student Laptops**
- 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**
- Classified job fair**
- Bonus pay for employees not included in Governor's budget**



FY2023

- Vacation Learning Quest**
- Summer Learning Quest**
- Student Laptops**
- Additional Psychologists**
- High frequency tutoring for at-risk students**
- Interventionist Positions**
- Cobb Online Learning & Elementary Virtual Program Staff**
- Hazard pay for substitutes, substitute nurses, & food service workers**
- Classified job fair**

FY2024 Special Revenue Tentative Budget

	0402	0404	0406	0414
	TITLE I	IDEA/SPECIAL ED	CTAE	TITLE II-A
Revenues				
Local Revenue	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0
Federal Revenue	\$22,628,514	\$21,655,483	\$779,451	\$2,994,048
Transfer Revenue	\$0	\$0	\$0	\$0
Total Revenue	\$22,628,514	\$21,655,483	\$779,451	\$2,994,048
Utilize Fund Balance	\$0	\$0	\$0	\$0
Total Resources	\$22,628,514	\$21,655,483	\$779,451	\$2,994,048
Appropriations				
Instruction	\$10,769,610	\$10,803,755	\$734,745	\$0
Pupil Services	\$2,321,940	\$1,824,873	\$0	\$0
Improvement of Instructional Services	\$260,800	\$6,485,181	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,000,925	\$0	\$11,100	\$2,592,880
Federal Grant Administration	\$695,800	\$0	\$18,160	\$124,939
General Administration	\$523,879	\$1,234,909	\$15,446	\$69,316
School Administration	\$0	\$0	\$0	\$0
Support Services – Business	\$0	\$0	\$0	\$0
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$0
Student Transportation Services	\$55,560	\$1,306,765	\$0	\$0
Support Services – Central	\$0	\$0	\$0	\$206,913
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0
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
Total Appropriations	\$22,628,514	\$21,655,483	\$779,451	\$2,994,048

FY2024 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
Revenues					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$94,478	\$0	\$1,657,714	\$2,108,483	\$180,194
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$94,478	\$0	\$1,657,714	\$2,108,483	\$180,194
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$94,478	\$0	\$1,657,714	\$2,108,483	\$180,194
Appropriations					
Instruction	\$4,319	\$0	\$382,031	\$813,143	\$0
Pupil Services	\$3,700	\$0	\$242,370	\$448,843	\$0
Improvement of Instructional Services	\$0	\$0	\$810,865	\$151,342	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$205,057	\$571,244	\$0
Federal Grant Administration	\$53,272	\$0	\$17,391	\$58,391	\$0
General Administration	\$2,187	\$0	\$0	\$35,355	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services – Business	\$0	\$0	\$0	\$23,415	\$0
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$0	\$0
Student Transportation Services	\$31,000	\$0	\$0	\$0	\$0
Support Services – Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$6,750	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$180,194
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
Total Appropriations	\$94,478	\$0	\$1,657,714	\$2,108,483	\$180,194

FY2024 Special Revenue Tentative Budget

	0510	0532	0549	0550	0551
	ADULT EDUCATION	GNETS	DONATIONS	VENUE MANAGEMENT	AFTER SCHOOL PROGRAM
Revenues					
Local Revenue	\$0	\$110,000	\$0	\$1,500,000	\$10,355,314
State Revenue	\$443,700	\$2,677,146	\$0	\$0	\$0
Federal Revenue	\$721,000	\$315,000	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
	Total Revenue	\$1,164,700	\$3,102,146	\$1,500,000	\$10,355,314
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
	Total Resources	\$1,164,700	\$3,102,146	\$1,500,000	\$10,355,314
Appropriations					
Instruction	\$706,481	\$1,998,653	\$0	\$0	\$1,259,004
Pupil Services	\$0	\$715,304	\$0	\$0	\$0
Improvement of Instructional Services	\$423,356	\$355,883	\$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	\$26,506	\$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	\$0	\$0	\$0	\$0
Student Transportation Services	\$0	\$4,500	\$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	\$9,096,310
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
	Total Appropriations	\$1,164,700	\$3,102,146	\$1,500,000	\$10,355,314

FY2024 Special Revenue Tentative Budget

	0552	0553	0554	0556	0557
	PERFORMING ARTS	TUITION SCHOOL	PUBLIC SAFETY	ADULT HIGH SCHOOL	ART CAREER & CULTURAL
Revenues					
Local Revenue	\$422,760	\$1,399,702	\$0	\$21,135	\$2,600
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$279,335	\$0
Total Revenue	\$422,760	\$1,399,702	\$0	\$300,470	\$2,600
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$422,760	\$1,399,702	\$0	\$300,470	\$2,600
Appropriations					
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	\$0	\$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
Total Appropriations	\$422,760	\$1,399,702	\$0	\$300,470	\$2,600

FY2024 Special Revenue Tentative Budget

	0560	0580	0600	SPECIAL REVENUE
	PRE-KINDERGARTEN LOTTERY	MISCELLANEOUS GRANTS	SCHOOL NUTRITION SERVICE	TOTALS
Revenues				
Local Revenue	\$0	\$58,800	23,201,000	\$37,071,311
State Revenue	\$301,148	\$0	1,565,000	\$4,986,994
Federal Revenue	\$0	\$0	\$34,375,000	\$87,509,365
Transfer Revenue	\$0	\$0	\$0	\$279,335
Total Revenue	\$301,148	\$58,800	\$59,141,000	\$129,847,005
Utilize Fund Balance	\$0	\$0	\$11,446,735	\$11,446,735
Total Resources	\$301,148	\$58,800	\$70,587,735	\$141,293,740
Appropriations				
Instruction	\$301,148	\$58,800	\$0	\$29,551,192
Pupil Services	\$0	\$0	\$0	\$5,557,030
Improvement of Instructional Services	\$0	\$0	\$0	\$8,632,301
Educational Media Services	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$11,381,206
Federal Grant Administration	\$0	\$0	\$0	\$967,953
General Administration	\$0	\$0	\$0	\$1,907,598
School Administration	\$0	\$0	\$0	\$24,545
Support Services – Business	\$0	\$0	\$0	\$23,415
Maintenance and Operation of Plant Services	\$0	\$0	\$0	\$36,309
Student Transportation Services	\$0	\$0	\$0	\$1,397,825
Support Services – Central	\$0	\$0	\$0	\$206,913
Other Support Services	\$0	\$0	\$0	\$6,750
School Nutrition Program	\$0	\$0	\$70,587,735	\$70,767,929
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$10,825,026
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	\$301,148	\$58,800	\$70,587,735	\$141,293,740

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	2022
Digest Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	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	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%
FY2022	\$0	\$1,212,472,000	0.00%

No Long - Term Debt

CCSD has had no long-term debt since FY2007



FY2024 Debt Service Tentative Budget

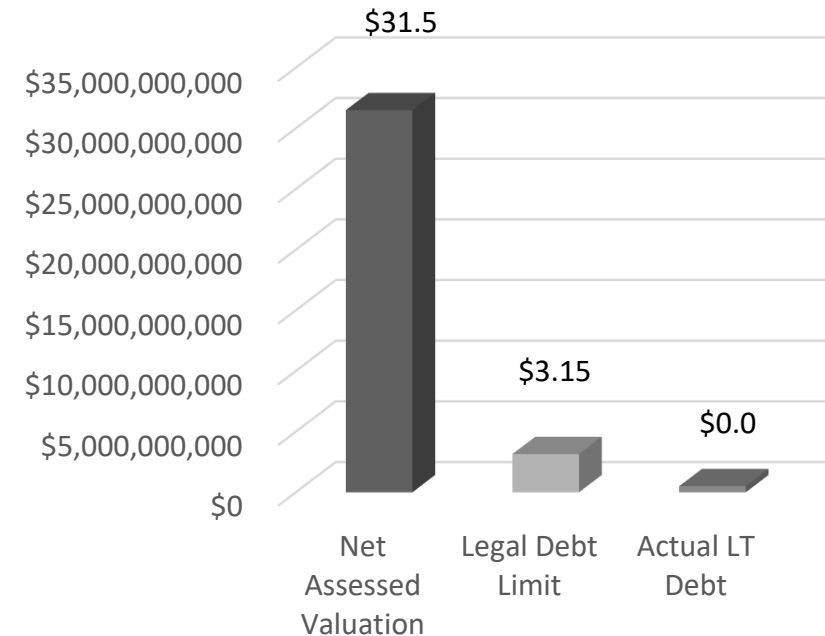
		DEBT SERVICE
Revenues		
Local Revenue		\$0
State Revenue		\$0
Federal Revenue		\$0
Transfer Revenue		\$0
	Total Revenue	\$0
Utilize Fund Balance		\$0
	Total Resources	\$0
Appropriations		
Instruction		\$0
Pupil Services		\$0
Improvement of Instructional Services		\$0
Educational Media Services		\$0
Instructional 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
	Total Appropriations	\$0

CCSD Long-Term Debt Analysis	
Net Assessed Valuation – January 1, 2021	\$31,496,841
Debt Limit – 10% of Assessed Value	\$3,149,684
Amount of Debt Applicable to Debt Limit: Total Bonded Debt	\$0
Total Amount of Debt Applicable to Debt Limit	\$0
Legal Debt Margin	\$3,149,684

Source: Cobb County Tax Commissioner's Office, District Records

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).

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.

FY2024 Capital Projects Tentative Budget

		0353
		DISTRICT BUILDING
Revenues		
Local Revenue		\$72,000
State Revenue		\$1,250,000
Federal Revenue		\$0
Transfer Revenue		\$1,000,000
	Total Revenue	\$2,322,000
Utilize Fund Balance		(\$322,000)
	Total Resources	\$2,000,000
Appropriations		
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		\$2,000,000
Other Outlays		\$0
Debt Service		\$0
	Total Appropriations	\$2,000,000



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.

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

FY2024 Internal Service Funds Tentative Budget

	0691	0692	0693	
	UNEMPLOYMENT	SELF-INSURANCE	SNS CATERED FOOD SERVICE	INTERNAL SERVICE TOTALS
Revenues				
Local Revenue	\$300,000	\$7,500,000	\$100,000	\$7,900,000
State Revenue	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0
Total Revenue	\$300,000	\$7,500,000	\$100,000	\$7,900,000
Utilize Fund Balance	\$0	\$0	\$0	\$0
Total Resources	\$300,000	\$7,500,000	\$100,000	\$7,900,000
Appropriations				
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	\$7,500,000	\$0	\$7,800,000
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	\$100,000	\$100,000
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
Total Appropriations	\$300,000	\$7,500,000	\$100,000	\$7,900,000



Cobb County School District

FY2024 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>
Revenues:						
Local Revenue	\$800,977,368	\$37,071,311	\$0	72,000	\$7,900,000	\$846,020,679
State Revenue	\$637,999,872	\$4,986,994	\$0	\$1,250,000	\$0	\$644,236,866
Federal Revenue	\$9,513,732	\$87,509,365	\$0	\$0	\$0	\$97,023,097
Transfer Revenue	\$447,000	\$279,335	\$0	\$1,000,000	\$0	\$1,726,335
Total Revenue	\$1,448,937,972	\$129,847,005	\$0	\$2,322,000	\$7,900,000	\$1,589,006,977
Utilize Fund Balance	\$87,097,412	11,446,735	\$0	(\$322,000)	\$0	\$98,222,147
Total Resources	\$1,536,035,384	\$141,293,740	\$0	\$2,000,000	\$7,900,000	\$1,687,229,124
Appropriations:						
Instruction	\$1,108,855,806	\$29,551,192	\$0	\$0	\$0	\$1,138,406,998
Pupil Services	\$38,770,530	\$5,557,030	\$0	\$0	\$0	\$44,327,560
Improvement of Instructional Services	\$32,471,337	\$8,632,301	\$0	\$0	\$0	\$41,103,638
Educational Media Services	\$24,629,566	\$7,748	\$0	\$0	\$0	\$24,637,314
Instructional Staff Training	\$0	\$11,381,206	\$0	\$0	\$0	\$11,381,206
Federal Grant Administration	\$0	\$967,953	\$0	\$0	\$0	\$967,953
General Administration	\$15,593,202	\$1,907,598	\$0	\$0	\$0	\$17,500,800
School Administration	\$94,913,324	\$24,545	\$0	\$0	\$0	\$94,937,869
Support Services – Business	\$12,289,725	\$23,415	\$0	\$0	\$7,800,000	\$20,113,140
Maintenance and Operation of Plant Services	\$92,978,117	\$36,309	\$0	\$0	\$0	\$93,014,426
Student Transportation Services	\$70,602,675	\$1,397,825	\$0	\$0	\$0	\$72,000,500
Support Services – Central	\$42,419,720	\$206,913	\$0	\$0	\$0	\$42,626,633
Other Support Services	\$668,400	\$6,750	\$0	\$0	\$0	\$675,150
School Nutrition Program	\$0	\$70,767,929	\$0	\$0	\$0	\$70,767,929
Enterprise Operations	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Community Services Operations	\$563,647	\$10,825,026	\$0	\$0	\$0	\$11,388,673
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000
Other Outlays	\$1,279,335	\$0	\$0	\$0	\$0	\$1,279,335
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,536,035,384	\$141,293,740	\$0	\$2,000,000	\$7,900,000	\$1,687,229,124

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	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Tentative Budget
Kindergarten Teachers	348.00	360.00	299.00	325.00	327.00
Kindergarten EIP	129.00	135.00	120.00	126.00	126.50
Grades 1-3	1,016.00	1,022.50	960.50	952.00	991.00
Grades 1-3 EIP	286.50	295.00	312.00	302.00	321.50
Grades 4-5	581.00	581.00	553.00	537.00	557.00
Grades 4-5 EIP	186.00	194.50	203.50	208.00	210.00
Elementary Specialists	229.00	228.00	218.00	219.00	220.00
Grades 6-8	850.00	864.50	839.50	810.50	802.00
Grades 9-12/Alternative	1,074.50	1,070.00	1,074.50	1,083.50	1,086.50
Virtual Learning Teachers	11.00	11.00	11.00	11.00	16.00
Career & Technology	115.00	121.50	133.00	131.50	134.00
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	31.50	31.50	27.00	27.00	27.00
Discretionary Staff – Certified	163.11	31.11	283.61	107.11	169.11
Tech Instructional Specialist TTIS	20.00	20.00	20.00	24.00	24.00
Magnet Teachers	12.00	12.00	12.00	12.00	12.00
Magnet Assistant Principals	6.00	6.00	6.00	6.00	6.00
ESOL	190.00	209.50	214.00	220.50	225.00
Gifted	547.00	563.50	580.00	559.00	564.50
Remedial	240.00	250.50	255.50	301.00	305.00
Special Education Teachers	1,255.00	1,300.00	1,300.00	1,267.90	1,292.90
Preschool Special Education Teachers	79.50	79.50	79.50	104.00	104.00
Special Education Parapros	452.00	452.00	452.00	450.40	464.40
Special Education Preschool Parapros	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapros	41.00	41.00	42.00	42.00	42.00
Kindergarten Parapros	348.00	360.00	299.00	324.00	326.00



CCSD Personnel – General Fund



	FY2020	FY2021	FY2022	FY2023	FY2024
	Revised	Revised	Revised	Revised	Tentative
	Budget	Budget	Budget	Budget	Budget
Instructional School Positions					
Elementary Parapros	146.50	147.00	135.00	136.00	136.50
Media Parapros	81.60	81.10	78.20	97.00	96.50
Online Virtual Learning Parapros	16.00	16.00	16.00	17.00	17.00
Media Specialists	126.00	125.00	126.00	127.00	127.00
Total Instructional School Positions	8,746.21	8,773.71	8,814.81	8,692.41	8,895.41
Other School Support Positions					
Principals	109.00	108.00	109.00	109.00	109.00
Assistant Principals	228.00	229.00	224.00	219.00	220.00
Program Director/Coordinator/Admin	2.00	2.00	4.00	6.00	4.00
Counselors (Elementary, Middle, High)	258.50	259.00	253.00	252.00	252.50
Local School Secretary	109.00	110.00	111.00	111.00	111.00
Local School Bookkeeper	111.00	111.00	112.50	112.50	112.50
Local School Clerical	270.50	272.50	269.00	273.00	268.50
Interpreters - ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Parent Resource Specialist at IWC	0.00	0.00	8.00	8.15	8.15
Interpreters – Special Ed	7.00	7.00	7.00	7.00	7.00
Diagnosticians	4.00	4.00	4.00	11.60	11.60
Diagnosticians – Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.00	3.00
Occupational Therapists	9.30	9.30	9.30	9.60	9.60
Physical Therapists	6.40	6.40	6.40	6.00	6.00
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	6.00	6.00
Special Education Nurses	12.50	12.50	12.50	12.50	12.50
Special Ed School Based Leadership	85.00	85.00	85.00	70.00	70.00
School Nurses & Consulting Nurses	116.00	117.00	118.00	116.00	118.00
Hospital/Homebound Teacher	3.00	3.00	3.00	2.00	2.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00



CCSD Personnel – General Fund



	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Tentative Budget
Other School Support Positions					
Technology Specialists-Technology Dept.	71.00	71.00	73.00	72.00	72.00
Psychologists	40.25	40.25	40.25	50.25	50.25
Social Workers	33.00	33.00	33.00	33.00	35.00
Campus Officers	49.00	49.00	50.00	50.00	80.00
Custodians	600.35	617.35	623.85	628.85	631.10
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	849.00	859.00	859.00	859.00	859.00
Maintenance	139.00	139.00	139.00	139.00	142.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,437.10	3,468.60	3,478.10	3,483.45	3,517.70
Total Local School Positions	12,183.31	12,242.31	12,292.91	12,175.86	12,413.11
Central Office Support Positions					
Division 1 – Superintendent	2.00	2.00	2.00	2.00	2.00
Division 1 – Chief of Staff	14.00	14.00	14.50	16.50	19.50
Division 2 - Operations	53.25	54.25	71.25	73.10	75.10
Division 3 - Technology	59.50	58.50	58.50	58.00	59.00
Division 4 – Human Resources	45.50	45.00	47.00	51.50	54.50
Division 5 – Strategy & Accountability	36.50	36.50	37.50	43.50	44.50
Division 6 - Academics -Teaching & Learning	66.78	66.78	66.78	66.68	70.68
Division 6 - Academics-Special Student Services	24.00	26.00	26.00	42.00	42.00
Division 7 – School Leadership	17.00	17.49	17.49	15.49	15.49
Division 8 - Financial Services	54.65	54.65	54.65	56.65	60.65
Total Central Office Support Positions	373.18	375.17	395.67	425.42	443.42
GRAND TOTAL General Fund Positions	12,556.49	12,617.48	12,688.58	12,601.28	12,856.53



CCSD Personnel – Other Funds



Other Funds Positions	FY2020 Revised Budget	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Tentative Budget
Title I	179.60	170.60	169.60	201.09	200.60
Special Education IDEA	333.40	322.60	312.00	324.35	324.35
Vocational Grant CTAE	0.00	0.00	0.00	0.00	0.00
Title II –A	10.99	10.99	10.98	10.99	10.99
Homeless	0.00	0.00	0.00	0.00	0.00
American Rescue Plan (ARP) Act	0.00	0.00	215.00	215.00	0.00
Title III Limited English Proficiency (LEP)	7.50	6.05	6.05	6.05	6.05
Title IV – A & B	2.50	3.40	3.36	4.34	4.34
Adult Education	7.00	7.00	7.00	7.00	7.00
GNETS	46.25	46.25	38.25	49.00	49.00
Venue Management	2.00	2.00	4.00	0.00	0.00
After School Program	4.10	4.10	4.10	3.85	3.85
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	0.00
Adult High School	2.60	2.60	2.60	3.00	3.00
Pre-Kindergarten Lottery	1.00	1.00	6.00	6.00	6.00
School Nutrition Service	1,216.00	1,216.00	1,216.00	1,216.00	1,216.00
Self-Insurance	5.00	5.00	5.69	5.69	5.69
Purchasing	15.90	17.00	0.00	0.00	0.00
Flexible Benefits	1.00	1.00	0.00	0.00	0.00
GRAND TOTAL Other Funds Positions	1,856.84	1,837.59	2,022.63	2,074.36	1,837.87