



# **COBB COUNTY SCHOOL DISTRICT**

Marietta, Georgia 30060

[WWW.COBBK12.ORG](http://WWW.COBBK12.ORG)

## **OFFICIAL BUDGET FY2025-2026**

**COBB COUNTY SCHOOL DISTRICT**

*One Team. One Goal: Student Success*



**COBB COUNTY SCHOOL DISTRICT  
FY2026 BUDGET  
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Members of the Cobb County Board of Education  
Citizens of Cobb County, Georgia

We are pleased to present to you the Cobb County School District Budget for FY2026.

The FY2026 General Fund Budget is structurally balanced, with revenue of \$1,659,682,409 plus \$43,214,708 from the fund balance reserve, matching recurring expenditures. The expenditure budget totals of \$1,702,897,117 are based on a predicted enrollment of approximately 105,738 students (including Devereux, PreK, and Dual Enrollment). Major highlights include:

- Stable Millage Rate at 18.70 Mills (Long-Term 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 - 2.09%
- Budgeted Fund Balance Usage - \$43,214,708
- Salary Step Increase for All Eligible Employees - up to 4.60%
- Reduction of Four Workdays for All Non-Temporary Staff - Align with School Calendar Requirements
- An Average Increase of Approximately \$21,000 per School for Safety Related Spending

The Cobb County School District employs two types of staff: those who teach and those who support those who teach. Our dedicated staff members have demonstrated their commitment to the success of our students and schools. Once again, I am recommending a budget that prioritizes our staff and acknowledges their dedication to educational excellence. To all the teachers who call Cobb home, this proposed budget is another reason Cobb is the best place to teach, lead, and learn.

Respectfully submitted,



Chris Ragsdale  
Superintendent



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL


This Meritorious Budget Award is presented to:

# COBB COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2024–2025.

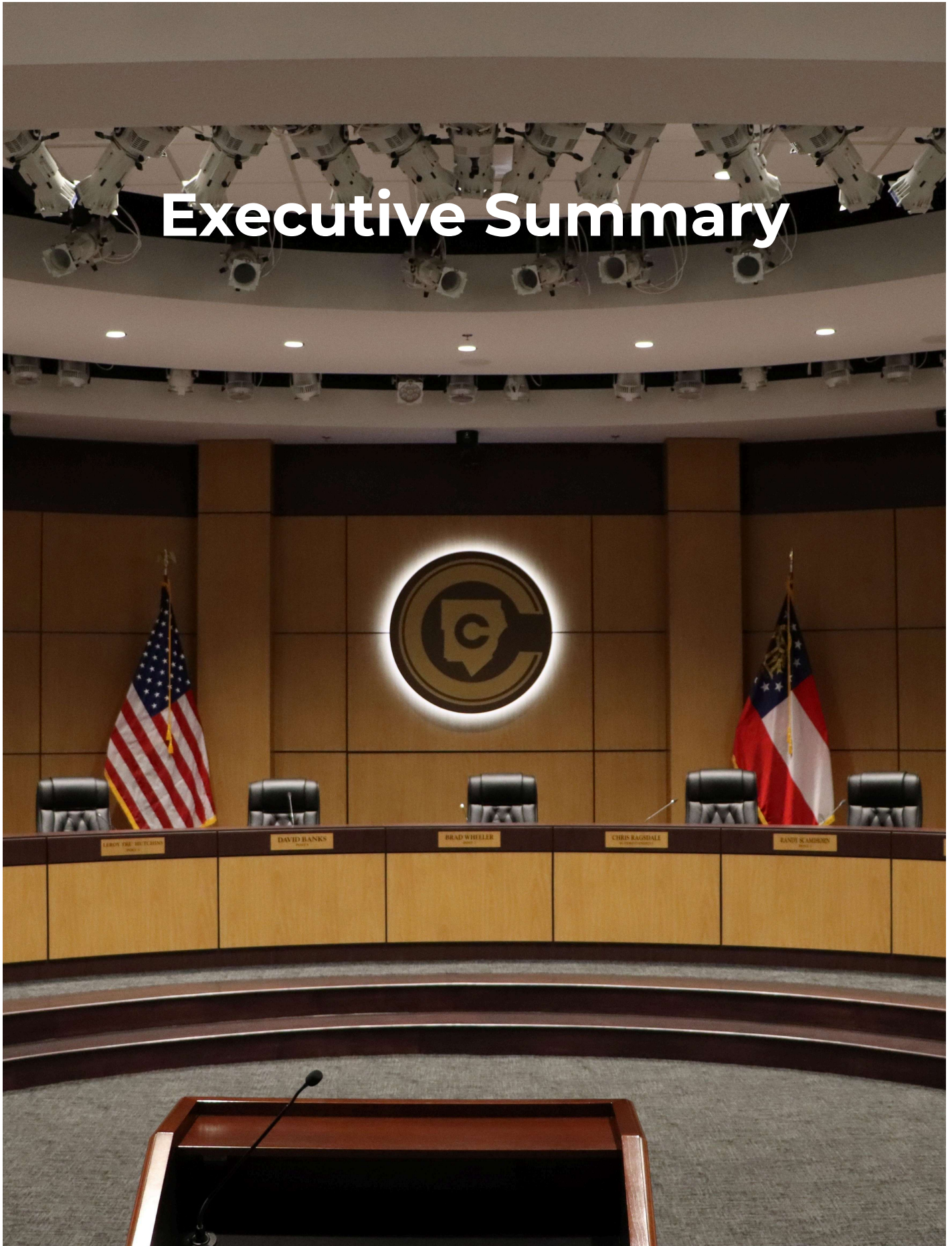
The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



  
Ryan S. Stechschulte  
President

  
James M. Rowan, CAE, SFO  
CEO/Executive Director

# Executive Summary



# COBB COUNTY SCHOOL DISTRICT BOARD MEMBERS AND SUPERINTENDENT



**Randy Scamihorn - Post 1**  
Term 2025-2028



**Becky Saylor - Post 2**  
Term 2023-2026



**Leroy Tre' Hutchins -  
Post 3**  
Term 2025-2028



**David Chastain - Post 4**  
Term 2023-2026



**John Cristadoro - Post 5**  
Term 2025-2028



**Nichelle Davis - Post 6**  
Term 2023-2026



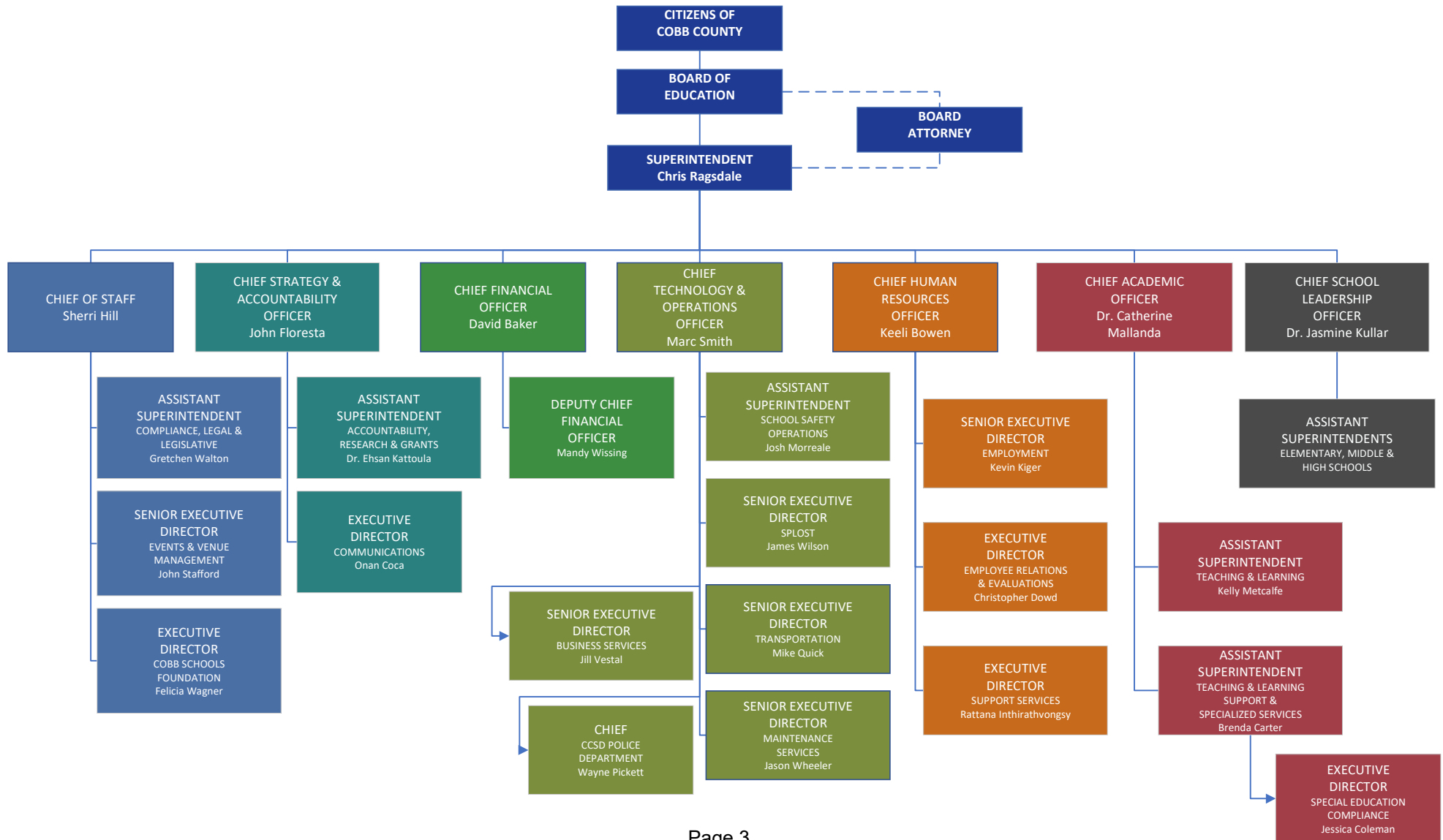
**Brad Wheeler - Post 7**  
Term 2025-2028



**Chris Ragsdale**  
Superintendent



# COBB COUNTY SCHOOL DISTRICT HIGH-LEVEL ORGANIZATION CHART



# EXECUTIVE SUMMARY

## DISTRICT CORE VALUES, BELIEFS, AND GOALS

### Our Core Values, Beliefs, and Goals

#### Our Core Values

**Achievement** - aspiring to the highest level of excellence

**Integrity** - demonstrating honesty, consistency, taking responsibility for action, being worthy of trust

**Creativity/Innovation** - supporting flexibility, adaptability in keeping up with changes in education and technology

**Accountability** - taking responsibility for actions, outcomes, and expectations

#### Our Beliefs

**We believe** successful schools are a foundation of community stability, growth, and prosperity.

**We believe** family and community engagement is critical to student and district success.

**We believe** in a constant and purposeful focus on what is best for students.

**We believe** creativity and innovation are encouraged and embraced by all stakeholders.

**We believe** in cultivating a positive environment where students are provided pathways for success.

#### Our Goals

**Vary learning experiences** to increase success in career paths.

**Differentiate resources** for areas/schools based on needs.

**Develop stakeholder involvement** to promote student success.

**Recruit, hire, support, and retain employees** for the highest levels of excellence.

**COBB COUNTY SCHOOL DISTRICT  
FY2026 BOARD OF EDUCATION ADOPTED BUDGET**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
<b>Revenues:</b>						
Local Revenue	\$885,867,622	\$36,153,780	\$0	\$900,000	\$12,550,000	\$935,471,402
State Revenue	\$757,610,166	\$5,017,442	\$0	\$1,261,968	\$0	\$763,889,576
Federal Revenue	\$15,734,621	\$101,349,420	\$0	\$0	\$0	\$117,084,041
Transfer Revenue	\$470,000	\$150,000	\$0	\$1,000,000	\$0	\$1,620,000
<b>Total Revenue</b>	<b><u>\$1,659,682,409</u></b>	<b><u>\$142,670,642</u></b>	<b><u>\$0</u></b>	<b><u>\$3,161,968</u></b>	<b><u>\$12,550,000</u></b>	<b><u>\$1,818,065,019</u></b>
Utilize Fund Balance	\$43,214,708	\$8,824,156	\$0	(\$1,145,500)	\$0	\$50,893,364
<b>Total Resources</b>	<b><u>\$1,702,897,117</u></b>	<b><u>\$151,494,798</u></b>	<b><u>\$0</u></b>	<b><u>\$2,016,468</u></b>	<b><u>\$12,550,000</u></b>	<b><u>\$1,868,958,383</u></b>
<b>Appropriations:</b>						
Instruction	\$1,194,377,818	\$30,696,137	\$0	\$0	\$0	\$1,225,073,955
Pupil Services	\$46,215,662	\$5,955,447	\$0	\$0	\$0	\$52,171,109
Improvement of Instructional Services	\$44,819,972	\$8,054,428	\$0	\$0	\$0	\$52,874,400
Educational Media Services	\$26,917,517	\$7,748	\$0	\$0	\$0	\$26,925,265
Instructional Staff Training	\$0	\$9,876,330	\$0	\$0	\$0	\$9,876,330
Federal Grant Administration	\$0	\$1,459,715	\$0	\$0	\$0	\$1,459,715
General Administration	\$17,270,890	\$2,208,634	\$0	\$0	\$0	\$19,479,524
School Administration	\$112,004,657	\$23,660	\$0	\$0	\$0	\$112,028,317
Support Services - Business	\$13,315,264	\$3,358	\$0	\$0	\$12,400,000	\$25,718,622
Maintenance & Operation of Plant Services	\$94,933,602	\$40,405	\$0	\$0	\$0	\$94,974,007
School Safety and Security	\$19,259,881	\$0	\$0	\$0	\$0	\$19,259,881
Student Transportation Services	\$82,787,548	\$1,999,848	\$0	\$0	\$0	\$84,787,396
Support Services - Central	\$48,478,898	\$195,323	\$0	\$0	\$0	\$48,674,221
Other Support Services	\$678,412	\$12,980	\$0	\$0	\$0	\$691,392
School Nutrition Program	\$0	\$81,238,671	\$0	\$0	\$0	\$81,238,671
Enterprise Operations	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Community Services Operations	\$836,996	\$9,252,114	\$0	\$0	\$0	\$10,089,110
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$2,016,468	\$0	\$2,016,468
Other Outlays	\$1,000,000	\$470,000	\$0	\$0	\$0	\$1,470,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b><u>\$1,702,897,117</u></b>	<b><u>\$151,494,798</u></b>	<b><u>\$0</u></b>	<b><u>\$2,016,468</u></b>	<b><u>\$12,550,000</u></b>	<b><u>\$1,868,958,383</u></b>

The first public hearing on the Tentative Budget was held on April 24, 2025 at 6:30 PM and the second public hearing will be held on May 15, 2025 at 6:30 PM. The FY2026 Budget is scheduled for adoption by the CCSD Board on May 15, 2025 at 7:00 PM. All meetings are conducted at the Cobb County Board of Education, 514 Glover Street, Marietta, Georgia. A copy of the budget is available on the web at <https://www.cobbk12.org/page/22362/financial-planning-analysis>

David Chastain, Board Chair

Chris Ragsdale, Superintendent

# EXECUTIVE SUMMARY

## FY2026 BUDGET HIGHLIGHTS

### Fiscal Year 2026 Budget Approved by Cobb County Board of Education

On May 15, 2025, the Cobb County Board of Education approved a \$1.87 billion budget. This amount includes both General Funds and Other Funds for Fiscal Year 2026. The budget includes a 174-day school year. The fiscal year begins on July 1, 2025, and runs through June 30, 2026.

The FY2026 General Fund budget includes \$1,659,682,409 in revenue plus the utilization of \$43,214,708 in fund balance reserve. Our recurring expenditures are \$1,702,897,117.

The budget is based on a predicted enrollment of approximately 105,738 students (including PreK, Devereux, and Dual Enrollment). It reflects years of responsible financial management, judicious planning, and some of the lowest central administrative costs in the State. In our FY2026 General Fund budget, all eligible employees received a full salary step increase.

The District's carefully implemented budget research, along with prudent financial management, keeps the District in a sound financial position. The Cobb County School District has remained debt free since the last principal and interest payment was made on January 31, 2007.

### Fiscal Year 2026 Budget Development

The development of the FY2026 budget is a planned, orderly process which prioritizes budget requests using available resources.

Cobb County Schools utilize a centralized resource allocation method that is formula driven based on student FTE and enrollment. This allows the District to efficiently and effectively staff schools. The District's instructional priorities are researched and re-evaluated during the budget development process to ensure financial appropriations are allocated for the greatest potential for student achievement.

The budget process includes the estimation of revenues to fund the necessary operating expenditures of the District. Decisions on the appropriation of funds are made after input is received from individuals inside and outside the school system. The technical aspects and tasks of budget development are assigned to responsible employees to ensure that accounts, programs, and services are reviewed, analyzed, and comply with the District's Financial Services values: ***Hard Work, Teamwork, Dedication, and Consistency.***

### Financial Credit Ratings

The Cobb County School District continues to maintain a AAA Credit Rating from three global credit rating services - Moody's Investor Service, Standard & Poor's, and Kroll Bond Rating Agency.

The District's finances are audited annually by Mauldin & Jenkins CPAs, a professional and independent auditor. The District is transparent in all aspects of the FY2026 budget and provides Cobb County citizens with all information regarding taxpayer funds. All budget information can be found on the district website.

**Fiscal Year 2026 General Fund Revenues**

The Cobb County School District has two primary revenue sources:

***State of Georgia Quality Basic Education (QBE) Revenue***

The State of Georgia contributes approximately **45.65%** of the CCSD’s revenue through predetermined formulas. These formulas calculate revenue based on the total number of students and their identified instructional programs. This revenue is verified through our student population counts conducted throughout the school year.

The State’s economy remains robust, and Governor Brian Kemp’s FY2026 State Budget includes a \$612 million increase in QBE formula appropriations for K-12 education. QBE earnings for CCSD increased by approximately \$36 million for FY2026.

***Local Property Tax Revenue***

Local revenues account for approximately **53.40%** of the CCSD’s revenue. Property in Cobb is taxed using a millage rate set by the Board of Education, which this year maintains the rate of 18.70 mills. The CCSD carefully budgets and focuses on expenditure controls to balance the budget. Administration continually monitors expenditures and implements efficiencies to ensure funds are available to support our students and teachers.

<b><u>FY2026 Revenue Breakout</u></b>		<b><u>FY2026 CCSD Millage Tax Rate</u></b>	
53.40%	Local Property Tax Funding	18.70 mills	General Fund Millage
45.65%	State of Georgia QBE Funding	0.00 mills	Debt Service Millage
0.95%	Federal Program Funding	<b>18.70 mills</b>	<b>Total Millage</b>
<b>100.00%</b>	<b>Total General Fund Revenue</b>		

## **Fiscal Year 2026 General Fund Expenditures**

The 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 quickly to changes in the K-12 educational environment.

Each CCSD functional area (school or department) has a detailed budget designed to carry out their operations. All areas are required to review each of their revenue and expenditure accounts. FY2026 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.

### **Major Highlights of the FY2026 General Fund Budget**

- A stable millage rate at 18.70 mills - Long-term 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 - 2.09%
- Budget fund balance usage - \$43,214,708
- Salary step increase for all eligible employees - up to 4.60%
- Reduction of four workdays for all non-temporary staff - Align with school calendar requirements
- An average increase of approximately \$21,000 per school for safety-related spending

## Salary Raise in Expenditures Budget

The Cobb County Board of Education approved the FY2026 budget, which prioritizes students and staff. This includes a full salary step increase for all eligible employees. Following last year's salary increase of 4.4% - 9.0%, this makes the Cobb County School District one of the highest paid school districts in metro Atlanta. The District's recent annual salary increases are listed below:

FY2016	4% Salary increase Full salary step increase for all eligible employees
FY2017	2.5% Salary increase Full salary step increase for all eligible employees
FY2018	1.1% Salary increase Full salary step increase for all eligible employees
FY2019	2.6% Salary increase Full salary step increase for all eligible employees  1.1% Salary bonus for non-238 day employees
FY2020	Salary increase range 8.0% - 12.6% * Full salary step increase for all eligible employees
FY2021	Full salary step increase for all eligible employees
FY2022	Salary increase range 4.0% - 8.6% * Full salary step increase for all eligible employees
FY2023	Salary increase range 8.5% - 13.1% * Full salary step increase for all eligible employees
FY2024	Salary increase range 7.5% - 12.1% * Full salary step increase for all eligible employees
FY2025	Salary increase range 4.4% - 9.0% * Full salary step increase for all eligible employees
FY2026	Full salary step increase for all eligible employees
	* depending upon step eligibility

# EXECUTIVE SUMMARY

## CHALLENGES FACED BY THE DISTRICT - STATE REVENUE

### How Does the State Budget Impact CCSD?

#### *State Education Budget Overview*

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The District's two primary revenue streams, **state funding** and **local property tax collections**, must be analyzed to determine the District's anticipated revenues. The State of Georgia also has a planned process for developing the education budget.

The Governor initiates the budget process by requesting all State agencies to submit their budget information to the Office of Planning and Budget (OPB). Legally, the Governor must submit a budget report to the General Assembly within five days of the legislature convening in January. The Assembly takes this report and makes the Appropriation Act. The Appropriation Act is a bill representing the formal law by which state funds are provided to its recipients. The bill is first reviewed by the House and, once the bill has been reviewed, amended, and approved by the House, it is transferred to the Senate.

The Senate reviews, amends, and approves their version of the budget which is then sent back to the House for approval or rejection. A Conference Committee with members of the House and Senate is formed to come to an agreement on any discrepancies between the two versions of the bill. Once the bill has been passed, it is sent to the Governor for his final approval. The Governor has 40 days to sign the bill before it automatically passes into law. The Governor does have the right of line-item veto. The final Appropriation Act gives State agencies their annual operating budget.

#### *District Receives State Funding Based on QBE Formula*

For FY2026, the State of Georgia contributes approximately **45.65%** of the Cobb County School District's revenue. State revenue is earned using a funding formula provided by 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*

Different programs (Kindergarten through grade 12) vary in their cost of operation; therefore, each program is assigned a program weight.

#### *Base Amount*

The base amount is the standard cost per student established by the State of Georgia. For FY2026, the base amount is \$3,243.94 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.

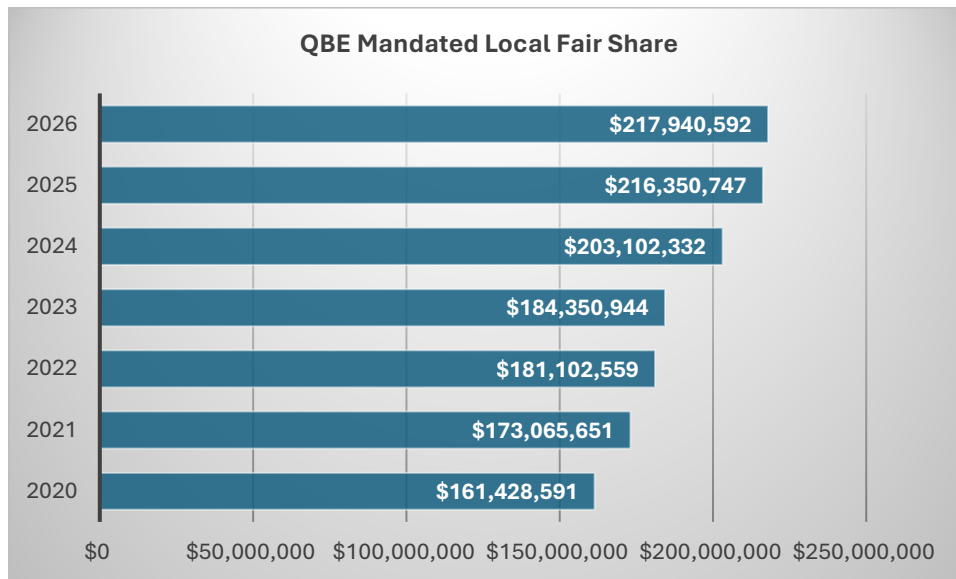
*Local Five Mill Share*

Each school district is expected to raise the equivalent of five mills of property tax, calculated using 40% of its equalized adjusted property tax digest (\$5.00 per \$1000 of taxable property value) to contribute to its operating costs. This local share amount is deducted from the total QBE funds calculated by the State of Georgia for the district. For FY2026, the local share amount for CCSD is \$217.9 million.

***State of Georgia Local Five Mill Share***

Currently, the state requires local systems to pay an amount equal to 5 mills of property tax generated within their taxing authority. By law, the amount of money represented by the 5 mills statewide cannot exceed 20% of the total QBE formula earnings (direct and indirect instructional costs). Funds that are raised through locally levied property taxes, which include the minimally required five mill share, do not leave the school system. These funds remain with the district/taxing authority and are not directly remitted to the state. The Local Five Mill Share represents each system’s “obligation” toward educating their students to participate in the state funding model (QBE).

The chart below outlines the seven-year history of the Local Five Mill Share deducted from the State revenue for the Cobb County School District. It is projected to be \$217.9 million in the FY2026 budget.



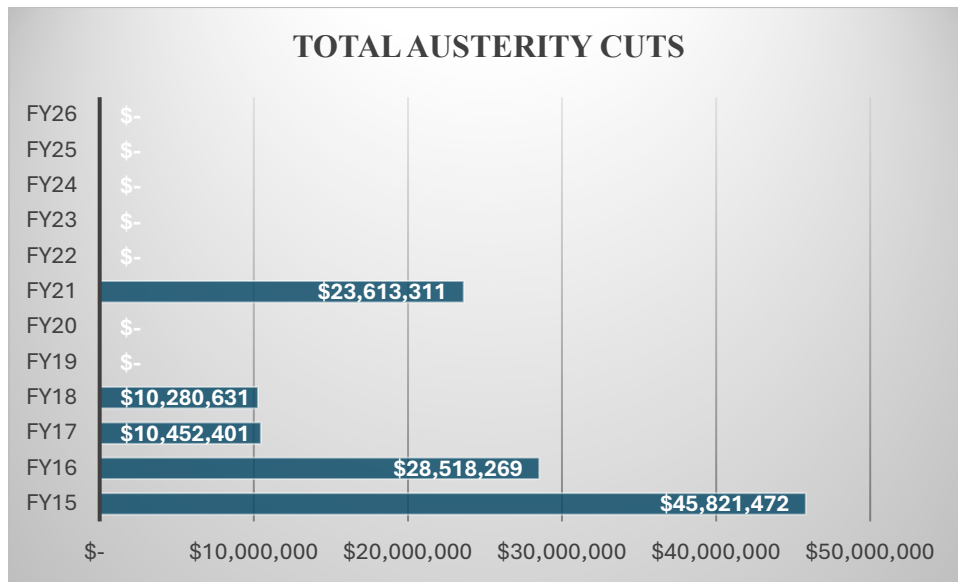
### ***State Austerity Budget Cuts***

The austerity cut is the gap between the amount of money the State **Quality Basic Education** formula calculates that districts need to provide a quality education to all students and the amount the General Assembly approves. The formula determines the distribution of State dollars to public schools in Georgia's 181 districts.

In prior years, the State of Georgia faced difficult financial challenges, and the State revenue growth was not keeping pace with rising expenditures. This forced the State legislature to cut programs and reduce operating costs by enacting austerity budget cuts. Beginning in FY2003, austerity budget cuts reduced the amount of state education funding the District receives. Cobb County ranks as the second largest cumulative QBE cuts to a school district in the State. The total cumulative amount is currently \$609 million.

In FY2019 and FY2020, the State legislature chose to fully fund the QBE formula to support the public school systems across Georgia. However, in response to the COVID-19 pandemic, the Cobb County School District received a \$23.6 million austerity reduction in FY2021. Moving forward, the State resumed full funding.

Recent historical State austerity reductions to Cobb County School District are shown in the graph below:



## EXECUTIVE SUMMARY

### CHALLENGES FACED BY THE DISTRICT - LOCAL REVENUE

#### How Does Local Revenue Property Tax Digest Affect the District?

The local revenue sources for the Cobb County School District include the following:

- Property Tax Digest
- Property Tag Tax (Ad Valorem / TAVT)
- Delinquent Property Tax
- Intangible Tax
- Real Estate Transfer Tax
- Alcoholic Beverage Tax
- Liquor by the Drink Tax
- Interest on Delinquent Taxes
- Interest Income
- Cell Tower Revenue
- Sale of Assets and Leased Property
- Other Local Revenue

For the FY2026 budget, Local Revenue contributes approximately **53.40%** of the District’s revenue.

#### *How is Property Tax Calculated for the School Portion?*

The following example illustrates how FY2026 Cobb County School Taxes are calculated for a home valued at \$450,000:

\$450,000	House assessed at Fair Market Value
<u>x .40</u>	40% Assessment rate
\$180,000	Assessed value for tax purposes
<u>(\$10,000)</u>	Homestead Exemption
\$170,000	Tax Base for property tax
<u>x .0187</u>	Millage rate
<b>\$3,179</b>	<b>General Fund School Taxes</b>

#### *Property Tax Digest Growth*

The County’s gross digest continues to increase. We are encouraged by the positive recovery trend in property values. While the percentages are not as substantial as recent years, a solid property tax digest growth of **2.16%** in 2025 was posted by the Cobb County Tax Commissioner’s Office (for FY2026 School Year).

#### Local Revenue - Cobb County Property Tax Digest Trend Analysis

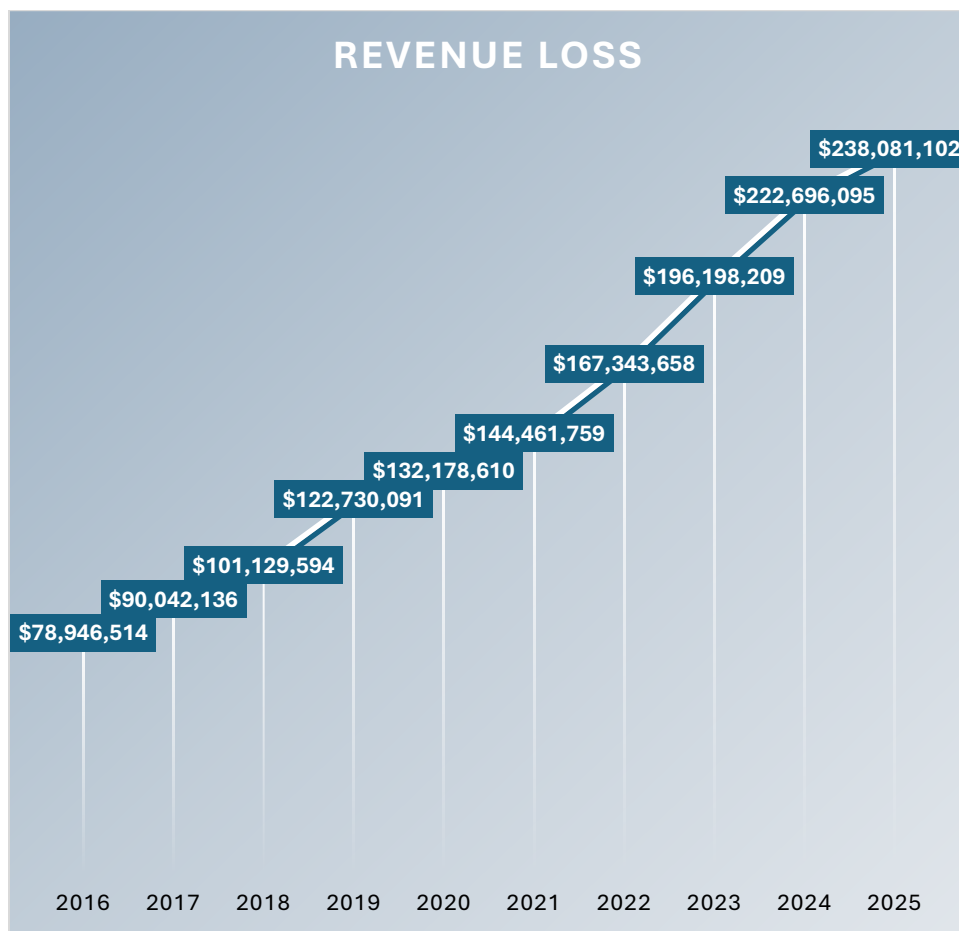
Calendar Year	Net M&O Digest	% Change in Net M&O Digest
2016	\$23,363,789,838	6.00%
2017	\$24,876,784,952	6.48%
2018	\$26,918,246,384	8.21%
2019	\$28,382,745,859	5.44%
2020	\$29,760,597,309	4.85%
2021	\$31,465,512,784	5.73%
2022	\$35,099,714,010	11.55%
2023	\$40,176,263,899	13.25%
2024	\$43,115,203,189	7.32%
2025	\$44,045,018,089	2.16%

### ***Revenue Loss - Age 62 and Older School Tax Exemption***

Tax breaks for senior citizens in Georgia vary by county. Some counties have an age restriction, others have income and age restrictions, and some have no senior exemption for school tax. Cobb County provides a full school tax exemption for all homeowners aged 62 and older.

Cobb's senior exemption was implemented in 1973 and initially included a \$6,000 income limit. County voters, by referendum, removed the income limit in 1979. The senior exemption accounts for about two-thirds of the homeowners' total property tax bill and equates to a full 100% exemption for the school tax portion.

The history of revenue loss for the Cobb County School District related to the Age 62 and Older exemption is presented below. The 2025 tax exempt amount (for FY2026 school year) is calculated at \$238 million.



### **How does Cobb Compare?**

#### ***Metro Atlanta School Tax Comparison***

The Cobb County School District's tax digest has remained extremely competitive in the metro Atlanta area, 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:

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Taxes on a \$450,000 Home
Atlanta (APS)	\$50,000	20.500	0.000	\$2,665
Cobb	\$10,000	18.700	0.000	\$3,179
Dekalb	\$12,500	22.980	0.000	\$3,849
Fulton	\$2,000	17.140	0.000	\$3,051
Gwinnett	\$4,000	19.200	1.450	\$3,634

***Metro Atlanta School Expenditure per Student FTE***

The Cobb County School District has historically spent more on Instruction and less on General Administration per full-time equivalent (FTE) than most other metro districts. FTE refers to data collected for Quality Basic Education (QBE) funding and is based on student enrollment and the education services provided by local school systems to students. As noted in the table below, Cobb’s General Administrative costs, \$277 per FTE, is lower than that of most other metro Atlanta districts and constitutes only 1.96% of total expenditures. Cobb leads Metro Atlanta when comparing the expenditures on Instruction at \$9,954 (or 70.27%) per FTE and, in addition, leads in SAT scores.

General Fund Expenditures by Metro Districts per Student FTE Count					
District	Cobb	Atlanta	Dekalb	Fulton	Gwinnett
<b>Instruction</b>					
Per Student FTE	\$9,954	\$15,076	\$9,028	\$9,404	\$8,177
% of Total Expenditures for Instruction Funding	70.27%	63.40%	61.47%	62.19%	67.04%
<b>General Administration</b>					
Per Student FTE	\$277	\$514	\$680	\$323	\$219
% of Total Expenditures for General Administration Funding	1.96%	2.16%	4.63%	2.13%	1.80%
Debt Services	\$0	\$0	\$0	\$0	\$0
Instructional Support	\$663	\$2,006	\$543	\$1,227	\$642
Maintenance and Operations	\$987	\$2,567	\$1,684	\$1,355	\$869
Media	\$207	\$186	\$187	\$204	\$144
Pupil Services	\$368	\$1,330	\$890	\$966	\$369
Renovation and Capital Projects	\$0	\$0	\$0	\$0	\$4
School Administration	\$931	\$1,085	\$883	\$881	\$939
School Food Service	\$12	\$3	\$4	\$0.31	\$3
Transportation	\$765	\$1,013	\$789	\$761	\$832
<b>TOTAL*</b>	<b>\$14,164</b>	<b>\$23,780</b>	<b>\$14,688</b>	<b>\$15,121</b>	<b>\$12,198</b>
SAT Scores **	1089	1020	975	1018	1103
School Taxes **	\$3,179	\$2,665	\$3,849	\$3,051	\$3,634

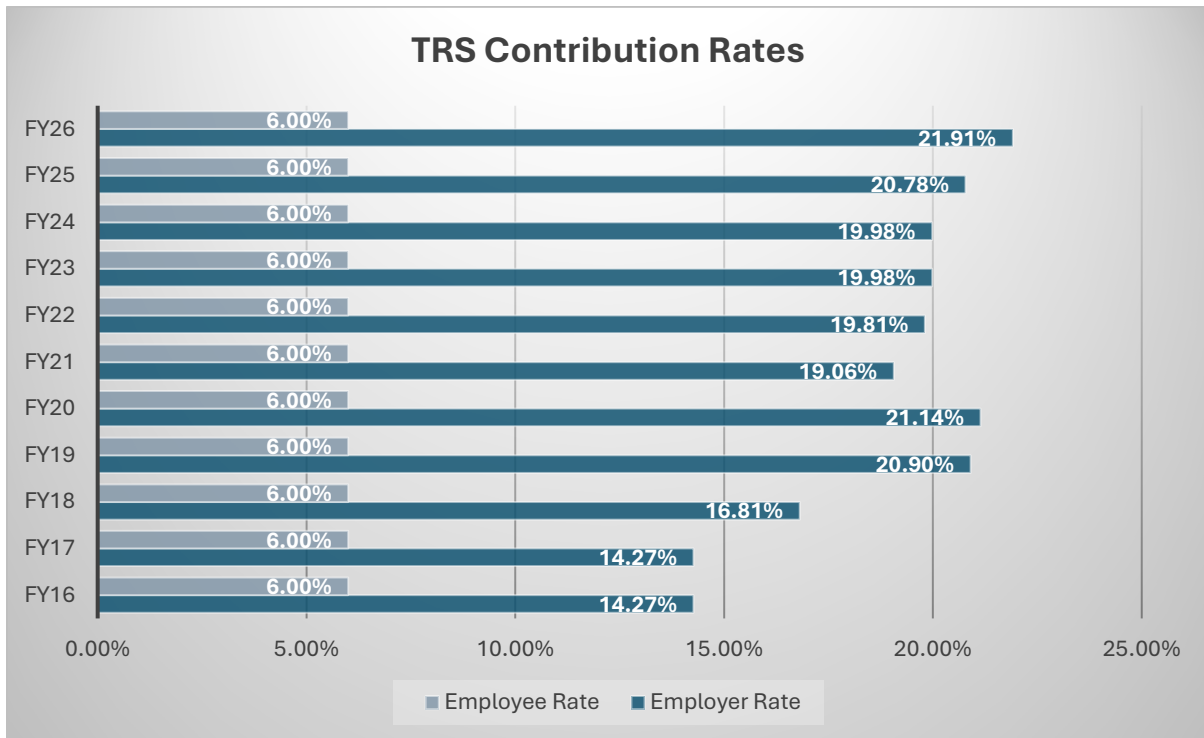
\* Based on the Governor's Office of Student Achievement State Report Card for 2023-2024 (the most recent data available)

\*\* Taxes based on the 2024 tax digest millage rate and homestead exemptions calculated for a home valued at \$450,000

## Employee Benefit Cost Impacts

### *Contribution Rate to the Teachers Retirement System*

The Teachers Retirement System of Georgia (TRS) computes and updates the Employee and Employer Contribution Rate annually. The TRS Board of Trustees adopted the teacher retirement employer rate for FY2025 at 21.91%, which increased from 20.78% the previous fiscal year. The impact of this rate change will increase the district's expenditures budget by approximately \$11.2 million dollars, offset by \$6.7 million in state QBE revenue.



## EXECUTIVE SUMMARY BUDGET ASSUMPTIONS, INITIATIVES, AND CONSTRAINTS

The operating budget was developed to conform with District policy, which includes the guidelines in the areas noted below:

### ASSUMPTIONS / INITIATIVES

#### Enrollment

In October/November of each year, enrollment projections for the upcoming school year are made in collaboration with the District’s Strategy & Accountability Department and the Financial Planning & Analysis Department. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the *Cobb County School District Enrollment Study Annual Update* is prepared with a review on the population and housing data of the Atlanta Regional Commission (ARC), as well as multiple data sources from a variety of governmental social and economic systems. The following table represents the past five years of active enrollment data and a projection for the future four years:

Five-Year History	FY2021	FY2022	FY2023	FY2024	FY2025
Enrollment	107,379	106,970	106,703	106,358	105,738
Growth Rate	(4.21%)	(0.38%)	(0.25%)	(0.32%)	(0.58%)

Projection	FY2026	FY2027	FY2028	FY2029
Enrollment	103,283	103,283	103,283	105,541
Growth Rate	(2.32%)	0.00%	0.00%	0.25%

#### Personnel

School-level staffing of teachers, paraprofessionals, counselors, media specialists, assistant principals, and clerks are determined based on the enrollment FTE (Full-Time Equivalency) and the personnel allotment formulas. Personnel needs are analyzed so that existing and projected new students are served according to state and local mandates.

The teacher/paraprofessional allotment formulas comply with State-mandated maximum average class size and State waivers of class size requirement (State BOE rule 160-1-3-.02, Suspension of Rules and Laws), which were issued by the State Department of Education. The formulas also comply with accreditation agency requirements, such as COGNIA.

#### Economic Factors

With the current economic conditions, inflation factors will be closely monitored this year. In general, operating budgets are continued unless there are new approved School District projects or initiatives. Individual account budget estimates (i.e., utility rates) are developed by contacting outside entities or collecting information from reliable sources to ensure that the District’s proposed budget is as realistic as possible.

## **Lapse Analysis**

Budgets are developed each year using a realistic, but conservative, approach. Despite this approach, there are expenditure accounts that finish the year under-budget. This under-budget amount is referred to as **lapse**. This can happen for a variety of reasons, such as budgeting insurance for an employee who does not request insurance. In this case, the budget is not utilized and these funds revert to fund balance at the end of the year. Lapse can also occur as a result of over collections of revenue. Because of the District's realistic budget approach, the effect of lapse on the District's fund balance should be minimal.

## **Formula-Driven Budget**

A formula-driven budget is prepared by the Financial Services Division. Enrollment projections and personnel allotments are furnished by the Strategy & Accountability Division and Leadership Division to determine the availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated, and one-time costs are eliminated.

## **Student Supply Allocations**

For FY2026, elementary schools are allotted supplies at the rate of **\$38** per student; middle schools are allotted supplies at the rate of **\$46** per student; and high schools are allotted supplies at the rate of **\$54** per student.

## **Salary Improvements**

Salary improvements are recommended based on the proposed State increase, with adjustments as specified in the District's goals and objectives as approved by the Board. In addition to a Salary Step increase each year, salary improvements in prior years include a salary increase range of **4.0%-8.6%** in FY2022; **8.5%-13.1%** in FY2023; **7.5%-12.1%** in FY2024; and **4.4%-9.0%** in FY2025 (all increases depend on step eligibility and include all non-temporary employees).

## **Program Evaluation**

New programs are recommended for consideration in the enhancement budget and are considered based on their contribution to District-wide and school-level objectives.

## **Equipment**

The equipment, furniture, and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Superintendent and Executive Cabinet.

## **Facilities**

Renovations of existing facilities, and new facilities to be constructed, are funded through the Special Purpose Local Option Sales Tax (SPLOST). Renovations to school facilities such as HVAC units, roofs, painting, etc. impact the General Fund. Because of these new items and new product efficiencies, there is a reduced need for increased general maintenance budgets in the General Fund. All General Fund maintenance accounts are reviewed annually to estimate budget efficiencies.

## Student Transportation

Transportation provided to students is partially funded using State categorical grant funding; however, the majority of transportation services is funded through local property taxes. Each year, the number of bus drivers and buses needed is analyzed based upon the projected number of students the District is anticipated to serve.

## Financial Impact of Non-Routine Capital Expenditures

School District building square footage is reviewed each year to account for new schools and classroom additions. Additional maintenance budgets are requested each year to provide for building maintenance (i.e., general maintenance supplies, custodians). Utility companies are contacted annually to ascertain the most current rate estimates, which are used to budget utility expenses for new and existing buildings for the new school year.

## Fringe Benefit Estimates for FY2026

Fringe Benefit	FY2026 Projection
Group Insurance - Certified	\$22,620 per member per year
Group Insurance - Classified	\$22,620 per member per year
Social Security	6.20% of gross salary
Medicare	1.45% of gross salary
Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	21.91% of gross salary
Unemployment	\$20 - annual employee cost
Workers' Compensation:	
▪ Teachers, Administrators, Clerical, Aides	.59% of gross salary
▪ Bus Drivers	8.39% of gross salary
▪ All Other	5.09% of gross salary

## CONSTRAINTS

### State Revenue

The State fully funded the Quality Basic Education formula in FY2026 without austerity cuts in the beginning budget projection. However, the Local Fair Share (LFS) continues to be deducted from State revenue to the District. The FY2026 LFS is budgeted at **\$217.9** million dollars.

### Local Tax Revenue

For FY2026, the Cobb County School District is estimating a property tax digest (2025) with **2.09%** growth. The millage rate of **18.7 mills** was Board-approved and consistent with that of the previous fiscal year.

### Uncommitted Fund Reserve

For cash flow purposes (Payroll and Vendor Payments), current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least **8.33%** of budgeted expenditures.

**2025  
2026** **LEGISLATIVE**  
**PRIORITIES**

***FINANCIAL SUSTAINABILITY***



Support local control of decision-making



Cap school district required contribution percentage for healthcare



Oppose diversion of funds from public education



Apply the same standards of accountability to all recipients of public money for education

***EDUCATIONAL ACCESS***



Sustain Teachers Retirement System as currently structured



Apply charter waivers to SWSS systems



Incentivize higher education for teachers through funding the GA's BEST initiative



Provide adequate funding to provide literacy coaches and professional learning to all schools

***SAFETY & SECURITY***



Maintain or increase safety and security funding by incorporating last year's one-time funding into the categorical grant



Require disclosure of student release from Intensive Treatment Units



Support stronger criminal penalties for threats against schools



Fund school counselors at a ratio of 1 counselor for every 250 students (1:250)



Increase protections for minors against access to THC and vape products

**FEDERAL  
PRIORITIES**

Ensure funding for school districts to meet legal obligations under IDEA (Individuals with Disabilities Education Act) and ESSA (Every Student Succeeds Act)

Ensure funding for school meal programs



 **105,738**  
STUDENTS

 **112**  
SCHOOLS

**22 NATIONAL BLUE RIBBON SCHOOLS**

**56 GEORGIA SCHOOLS OF EXCELLENCE**

**DIVERSE STUDENT DEMOGRAPHICS**

<b>32.2%</b> CAUCASIAN	<b>29.3%</b> BLACK	<b>26.5%</b> HISPANIC	<b>6.1%</b> ASIAN	<b>5.9%</b> OTHER
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	CCSD	NATIONAL	GA
ACT SCORES	<b>22.8</b>	19.4	21.2
SAT SCORES	<b>1,105</b>	1,024	1,039
GRAD. RATE	<b>87.7%</b>	87%	85.4%



**2<sup>ND</sup> LARGEST**  
SCHOOL DISTRICT IN GA

**\$137 Million + IN SCHOLARSHIP MONEY AWARDED TO THE CLASS OF 2024**



**23<sup>rd</sup> LARGEST**  
SCHOOL DISTRICT IN AMERICA OUT OF MORE THAN 14,000 DISTRICTS

**#1** IN THE METRO ON 2024 GA MILESTONES

**AAA**  
CREDIT RATING



**STUDENT SAFETY & SECURITY IS PARAMOUNT**



**1,021**  
BUSES

**36** NEW AND REPLACEMENT SCHOOLS HAVE BEEN BUILT SINCE 1998 DUE TO FUNDING PROVIDED BY Ed-SPLOST

THE COBB COUNTY SCHOOL DISTRICT EMPLOYS **81** POLICE OFFICERS DEDICATED TO THE SAFETY OF EACH STUDENT AND SCHOOL IN THE DISTRICT



**WORKFORCE DEVELOPMENT**

**4,461**  
OVERALL PATHWAY COMPLETERS

INDUSTRY CREDENTIALS ISSUED  
**3,094**



**HEALTH**

OUR AVERAGE HEALTH INSPECTION SCORE WAS  
**99.12%**

**132**  
SCHOOL NURSES WORK FOR THE COBB COUNTY SCHOOL DISTRICT



**EMPLOYMENT**

**LARGEST**  
EMPLOYER IN COBB COUNTY

EMPLOYEES  
**17,374**

**77%**  
TEACHERS WITH ADVANCED DEGREES



## EXECUTIVE SUMMARY

### COMMUNITY DEMOGRAPHIC AND FINANCIAL INFORMATION



#### State of Georgia

Georgia is a state in the southeastern region of the United States. Georgia is the 24th largest in area and 8th most populous of the 50 states. Its 2024 population was 11,180,878, according to the US Census Bureau.

#### Georgia Economic Information

- Last fiscal year, Georgia attracted \$26 billion in new investments and created more than 23,000 high-paying jobs. This sustains Georgia's 12-year streak as the #1 state to do business.
- With the second-highest film stage space in the United States, Georgia's film and television productions spent \$2.6 billion in 2024. The state hosted 273 productions.
- In 2024, Georgia's total trade reached \$198.7 billion, with exports surpassing a record-breaking \$53.1 billion in 2024. A year-over-year increase of 6.4% outpaced the national average of 2.3%. Georgia ranks 6<sup>th</sup> in the nation for dollar value of trade with \$198.7 billion in trade to 222 unique countries and territories.
- Aerospace products remain Georgia's number one export, totaling \$12.6 billion in 2024. Motor vehicles, at \$17.4 billion in 2024, are Georgia's top traded products with other states and countries.
- Georgia is home to 17 Fortune 500 Headquarters. In 2025, these companies generated aggregate revenues of \$548.32 billion.
- The Georgia tourism industry broke tourism records for the third consecutive year and ranks #5 in the nation for overnight visitation. 174.2 million domestic and international visitors brought in \$45.2 billion in spending in calendar year 2024.



## Cobb County

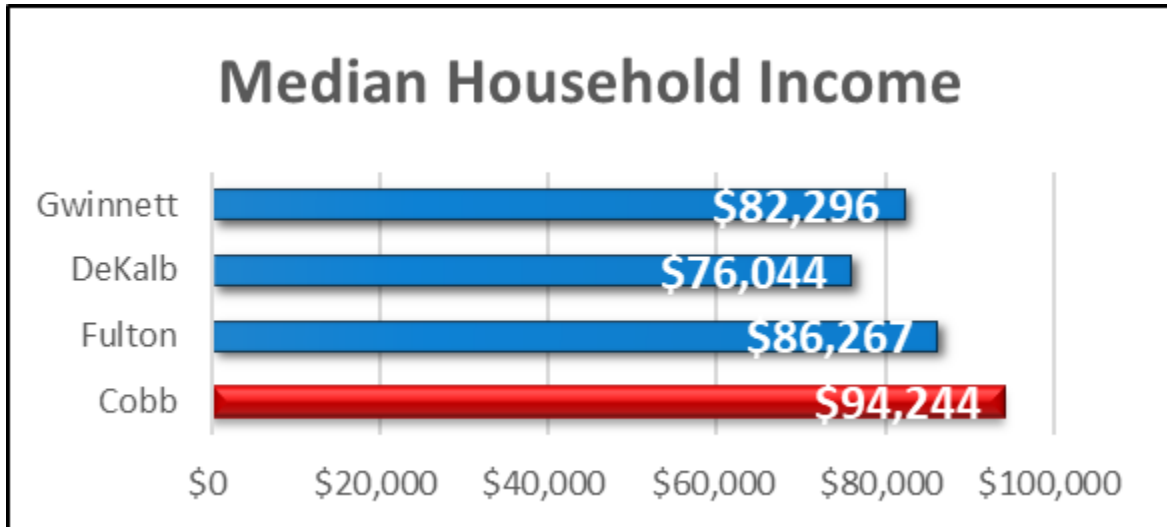
The Cobb County School District is located in the northwest quadrant of the Atlanta metropolitan area, one of the country's top growth areas. Metropolitan Atlanta is the center of finance, transportation, distribution, and communications for the Southeast. Due to metropolitan Atlanta's thriving economic conditions, mild climate, beautiful natural environment, affordable housing, and a first-class international airport, Atlanta consistently places at or near the top of surveys identifying the most desirable US cities to locate a business.

- Population of approximately 787,583 in 2024
- According to the US Census Bureau, 98% of Cobb households have a computer and 95% utilize broadband internet access capabilities
- Of residents 25+ years old, 93% have graduated from high school and nearly half of residents 25+ years old have a Bachelor's degree, or higher
- Cobb boasts several colleges and universities, including Chattahoochee Technical College, Kennesaw State University, and Life University

Many top industries are currently providing employment and developing business in Cobb County. The county has distinguished itself with a variety of assets to support continued development of these industries such as its proximity to the Hartsfield Jackson International Airport with air freight capacity, strong interstate networks, high-volume ports, and lower cost of land.



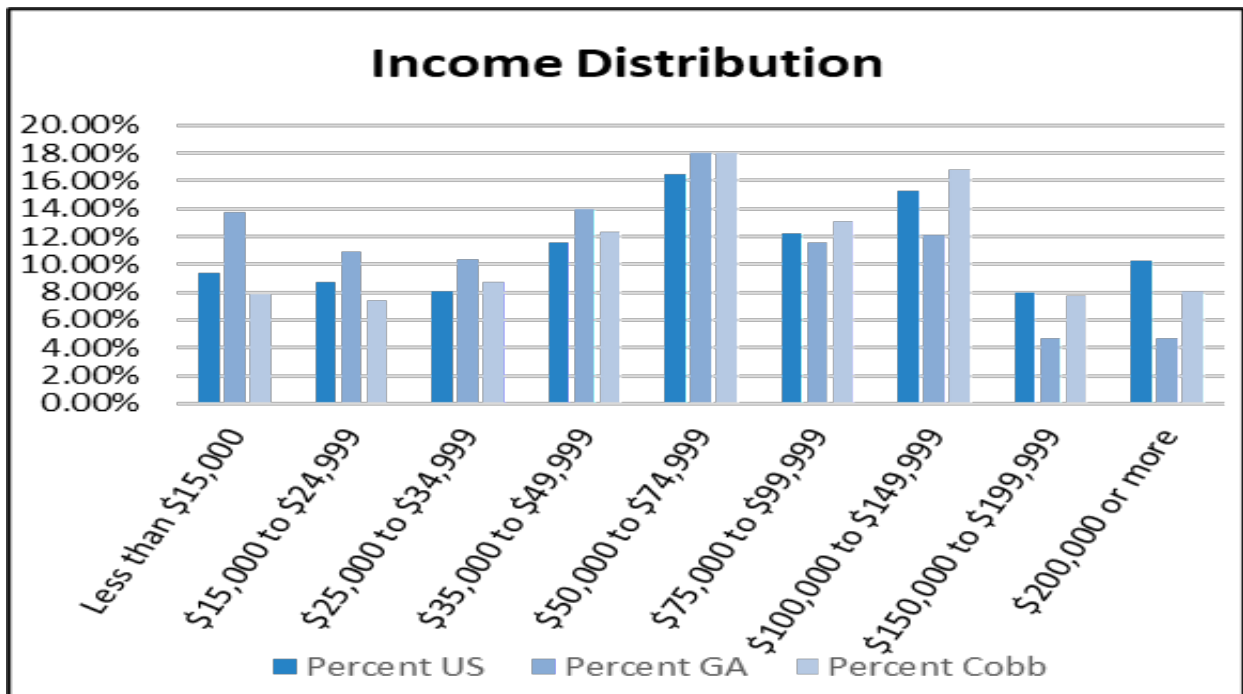
The 5-year average median household income in Cobb (\$94,244) is the highest among metropolitan Atlanta's major counties.



Source: US Census Bureau 2018-2022

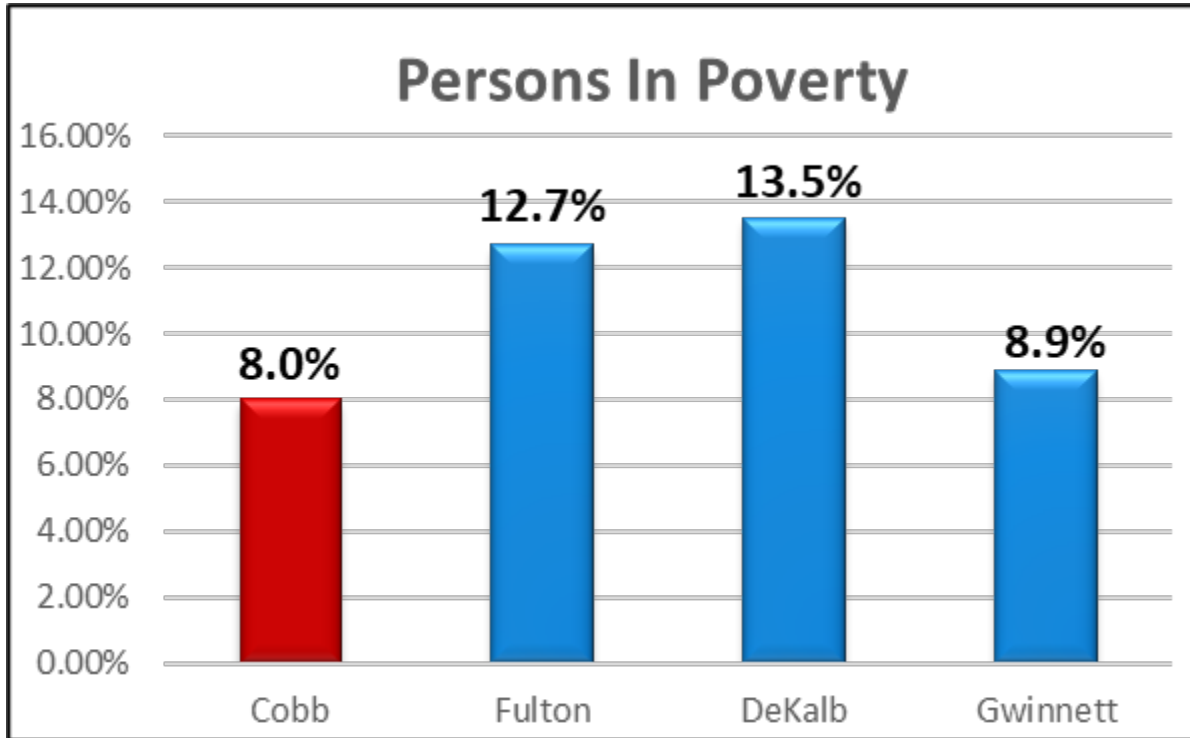
Although Cobb County accounts for just 7.4% of all households in Georgia, it is home to more than 13% of the state's households earning \$200,000 or more.

Cobb median incomes are higher than state and national averages and can be attributed to a highly skilled and educated workforce, the presence of specialized industries, and a high concentration of dual-earner households.



Source: US Census Bureau 2018-2022

Cobb is home to fewer people living below the poverty level than any other major county in metropolitan Atlanta.



Source: US Census Bureau 2018-2022

## **EXECUTIVE SUMMARY**

### **FY2026 BUDGET DEVELOPMENT TIMELINE AND CALENDAR**

The budget preparation process extends for a period of approximately twelve months beginning in July. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local seven-member Board of Education for legal adoption prior to July 1. The following are the major elements included in the school district budget process:

<b>PREPARE BUDGET ANALYSIS &amp; GATHER BUDGET-RELATED INFORMATION</b>
<b>JULY-JANUARY</b>
<ul style="list-style-type: none"> <li>▪ Prepare budget calendar and budget procedures</li> <li>▪ Prepare preliminary budget forecast</li> <li>▪ Gather budget balancing information (schools and departments)</li> <li>▪ Prepare school district personnel allotment projections</li> <li>▪ Prepare operational department projections</li> <li>▪ Prepare revenue projections</li> <li>▪ Prepare revenue/expenditure estimates for other funds</li> </ul>
<b>TRACK ACTIVITIES THAT COULD IMPACT BUDGET DEVELOPMENT</b>
<b>JULY-JUNE</b>
<ul style="list-style-type: none"> <li>▪ Administration tracks and reports legislative activities</li> </ul>
<b>TAX DIGEST UPDATE</b>
<b>MARCH</b>
<ul style="list-style-type: none"> <li>▪ Annual meeting with Cobb Tax Assessor to update Cobb County Government entities regarding the development of the tax digest and digest growth</li> </ul>
<b>BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL</b>
<b>APRIL</b>
<ul style="list-style-type: none"> <li>▪ Board of Education/Administrators review proposed budget; Board of Education adopts a Tentative Budget - April 24, 2025</li> </ul>
<b>BUDGET INPUT FROM COBB COUNTY CITIZENS ON FY2026 TENTATIVE BUDGET</b>
<b>APRIL-MAY</b>
<ul style="list-style-type: none"> <li>▪ Board of Education gathers budget input from the citizens of Cobb County at FY2026 Budget Public Forums - April 24, 2025 at 6:30 PM and May 15, 2025 at 6:30 PM</li> </ul>
<b>FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION</b>
<b>MAY</b>
<ul style="list-style-type: none"> <li>▪ Board of Education approves FY2026 Final Budget - May 15, 2025 at 7:00 PM</li> </ul>

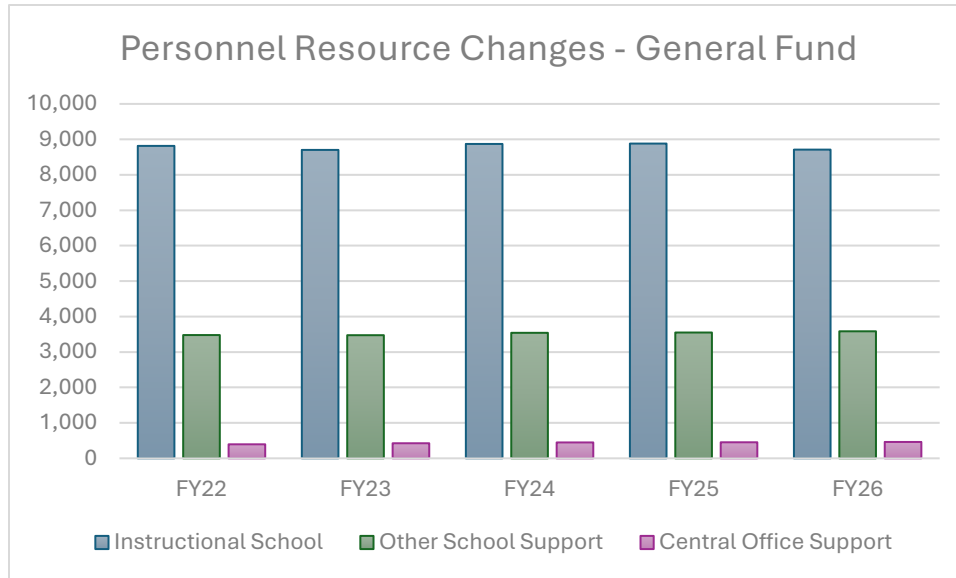
**EXECUTIVE SUMMARY**  
**FY2026 PERSONNEL RESOURCE CHANGES - GENERAL FUND**

General Fund	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Approved Budget
<b>Instructional School Positions</b>					
Kindergarten Teachers	299.00	325.00	327.00	317.00	309.00
Kindergarten Early Intervention Program	120.00	126.00	126.50	125.50	121.50
Grades 1-3	960.50	952.00	991.00	985.00	879.00
Grades 1-3 Early Intervention Program	312.00	302.00	321.50	311.00	308.00
Grades 4-5	553.00	537.00	557.00	561.00	536.00
Grades 4-5 Early Intervention Program	203.50	208.00	210.00	207.50	207.00
Elementary Specialists	218.00	219.00	220.00	219.00	217.50
Grades 6-8	839.50	810.50	802.00	815.00	803.00
Grades 9-12/Alternative Program	1,074.50	1,083.50	1,086.50	1,085.00	1,080.50
Virtual Learning Teachers	11.00	11.00	16.00	18.00	18.00
Career & Technology	133.00	131.50	134.00	141.00	153.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	27.00	27.00	27.00	29.50	29.50
Discretionary Staff - Certified	283.61	107.11	169.11	108.11	108.11
Tech Instructional Specialist TTIS	20.00	24.00	24.00	24.00	24.00
Magnet Teachers	12.00	12.00	12.00	13.00	13.00
Magnet Assistant Principal	6.00	6.00	6.00	6.00	6.00
English as a Second Language - ESOL	214.00	220.50	225.00	242.00	264.50
Gifted	580.00	559.00	564.50	575.00	592.50
Remedial Education Teachers	255.50	301.00	305.00	321.00	270.00
Special Ed - Teachers	1,300.00	1,300.00	1,292.90	1,309.90	1,309.90
Special Ed - Preschool Teachers	79.50	79.50	104.00	104.00	104.00
Special Ed - Parapros	452.00	452.00	464.40	463.92	463.92
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapros	42.00	42.00	42.00	42.00	42.00
Kindergarten Parapros	299.00	324.00	326.00	316.00	308.00
Elementary Parapros	135.00	136.00	136.50	135.50	136.00
Media Parapros	78.20	97.00	96.50	96.50	96.50
Virtual Learning Parapros	16.00	17.00	17.00	17.00	17.00
Media Specialists	126.00	127.00	127.00	127.00	127.00
<b>Total Instructional School Positions</b>	<b>8,814.81</b>	<b>8,701.61</b>	<b>8,895.41</b>	<b>8,880.43</b>	<b>8,709.93</b>
<b>Other School Support Positions</b>					
Principals	109.00	109.00	109.00	110.00	110.00
Assistant Principals	224.00	219.00	220.00	227.00	225.00
Program Director/Coordinator/Admin	4.00	6.00	4.00	5.00	5.00
Counselors (Elementary, Middle, High)	253.00	252.00	252.50	252.50	248.50
Local School Secretary	111.00	111.00	111.00	111.00	111.00
Local School Bookkeeper	112.50	112.50	112.50	112.50	112.50
Local School Clerical	269.00	273.00	268.50	268.50	269.00

**EXECUTIVE SUMMARY**  
**FY2026 PERSONNEL RESOURCE CHANGES - GENERAL FUND**

General Fund	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Approved Budget
<b>Other School Support Positions (cont'd)</b>					
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	11.00	11.00
IWC Facilitator, Consultant, Parent Spec.	8.00	8.15	8.15	8.15	8.15
Interpreters – Special Ed	7.00	7.00	7.00	8.00	8.00
Diagnosticians	4.00	4.00	11.60	19.60	19.60
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.60	10.08	10.08
Physical Therapists	6.40	6.40	6.00	6.00	6.00
Speech Language Pathologist (SLP)	191.00	191.00	191.00	192.00	192.00
SLP Parapros	4.00	4.00	6.00	6.00	6.00
Special Ed Nurses	12.50	12.50	12.50	12.50	12.50
Support and Service Admin (SSA)	85.00	70.00	70.00	70.00	70.00
Program Support Specialist	0.00	0.00	0.00	0.00	38.00
School Nurses, Consult/Itinerant Nurses	118.00	116.00	118.00	118.00	118.00
Hospital / Homebound Teachers	3.00	2.00	1.00	1.00	1.00
Special Ed Transition Resource Specialist	0.00	0.00	0.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Psychologists	40.25	50.25	50.25	50.25	50.25
Tech Specialists – Tech Dept	73.00	72.00	73.00	73.00	73.00
Social Workers	33.00	33.00	35.00	37.50	37.50
Truancy Coordinators	0.00	0.00	0.00	4.00	4.00
Campus Officers	50.00	50.00	80.00	80.00	80.00
Custodians	623.85	628.85	631.10	634.10	636.10
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	859.00	859.00	859.00	859.00	859.00
Maintenance	139.00	139.00	142.00	142.00	142.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3,478.10</b>	<b>3,474.25</b>	<b>3,517.70</b>	<b>3,549.68</b>	<b>3,584.18</b>
<b>Central Office Support Positions</b>					
Division 1 – Superintendent	2.00	2.00	2.00	2.00	2.00
Division 1 – Chief of Staff	14.50	16.50	29.00	30.00	30.00
Division 2 – Operations	71.25	73.10	76.10	77.10	77.10
Division 3 – Technology	58.50	58.00	58.00	57.00	57.00
Division 4 – Human Resources	47.00	51.50	54.50	55.50	55.50
Division 5 – Strategy & Accountability	37.50	43.50	37.00	39.60	50.60
Division 6 – Academics-Teach & Learn	66.78	66.68	72.68	73.68	71.68
Division 6 – Academics-Special Ed Svcs	26.00	42.00	43.00	43.00	43.00
Division 7 – School Leadership	17.49	15.49	14.49	14.49	14.49
Division 8 – Financial Services	54.65	56.65	60.65	60.65	60.65
<b>Total Central Office Support Positions</b>	<b>395.67</b>	<b>425.42</b>	<b>447.42</b>	<b>453.02</b>	<b>462.02</b>
<b>Grand Total - General Fund Positions</b>	<b>12,688.58</b>	<b>12,601.28</b>	<b>12,860.53</b>	<b>12,883.13</b>	<b>12,756.13</b>

**Personnel Resource Changes – General Fund**



**Staff / Student Enrollment Ratio**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026 Projection</b>
<b>General Fund Positions</b>	12,689	12,601	12,860	12,883	12,756
<b>Student Enrollment</b>	106,970	106,703	106,358	106,344	105,738
<b>Staff / Student Ratio</b>	1:8.43	1:8.47	1:8.27	1:8.25	1:8.29

**EXECUTIVE SUMMARY**  
**FY2026 PERSONNEL RESOURCE CHANGES - GENERAL FUND**

**FY2022**

- Salary step increase for all eligible employees
- Salary increase for all non-temporary employees (4.0% - 8.6%, depending on step eligibility)
- Staffing for the new Susan Todd Pearson Middle School - 10.10 positions
- Staffing for Cobb Innovation & Technology Academy (CITA) - 4.00 positions
- Added 26.00 Instructional Support positions
- Added 6.50 Custodian positions
- Added 2.00 Technology Customer Care positions

**FY2023**

- Salary step increase for all eligible employees
- Salary increase for all non-temporary employees (8.5% - 13.1%, depending on step eligibility)
- Added 107.30 Instructional Support positions
- Added 10.00 School Psychologist positions
- Added 5.00 Custodian positions

**FY2024**

- Salary step increase for all eligible employees
- Salary increase for all non-temporary employees (7.5% - 12.1%, depending on step eligibility)
- Competitive salary adjustment for Teachers (Rank T4, Steps 1-3)
- Increased Substitute Teacher rate to \$150 per day
- Increased Supply Teacher rate to \$212 per day
- Added 202.00 Instructional Support positions
- Added 11.00 School Resource Officers
- Added 2.25 Custodian positions

**FY2025**

- Salary step increase for all eligible employees
- Salary increase for all non-temporary employees (4.4% - 9.0%, depending on step eligibility)
- Transferred 17.00 Special Education Instructional positions to the General Fund from the Federal Grant
- Added 3.00 Custodian positions

**FY2026**

- Salary step increase for all eligible employees
- Transferred 38.00 Special Education Instructional positions to the General Fund from the Federal Grant
- Reassigned 57.00 Interventionist positions to classroom vacancies
- Reassigned 68.00 Teacher on Special Assignment positions to classroom vacancies
- Added 76.50 Remedial and Instructional Support positions due to State of GA Remedial Coding Change
- Adjusted 118.50 Allotment positions due to reduction in enrollment
- Added 2.00 Custodian positions

**EXECUTIVE SUMMARY**  
**FY2026 PERSONNEL RESOURCE CHANGES - OTHER FUNDS**

Other Funds	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Approved Budget
SPLOST 5 & 6	33.05	33.05	33.05	33.05	33.05
Title I	169.60	201.09	201.09	187.49	181.00
IDEA	312.00	324.35	324.35	314.95	257.35
CTAE	0.00	0.00	0.00	0.00	0.00
Title II - A	10.98	10.99	10.99	10.98	10.98
Homeless Grant	0.00	0.00	2.00	0.00	0.00
American Rescue Plan Act	215.00	215.00	0.00	0.00	0.00
Title III - A	6.05	6.05	6.05	6.05	6.05
Title IV - A&B	3.36	4.34	4.34	4.34	1.31
USDA Fresh Fruits & Vegetables	0.00	0.00	0.00	0.00	0.00
Adult Education	7.00	7.00	8.00	8.00	7.00
GNETS	38.25	49.00	49.00	29.31	34.00
Donations	0.00	0.00	0.00	0.00	0.00
Venue Management	4.00	0.00	0.00	0.00	0.00
After School Program	4.10	3.85	3.85	3.85	3.85
Performing Arts	0.00	0.00	0.00	0.00	0.00
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	0.00	0.00	0.00
Adult High School	2.60	3.00	3.00	3.00	0.00
Art Career and Cultural Exploration	0.00	0.00	0.00	0.00	0.00
Pre-Kindergarten (Lottery)	6.00	6.00	10.00	10.00	10.00
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition Service	1,216.00	1,216.00	1,216.00	1,216.00	1,216.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Self-Insurance	5.69	5.69	5.69	7.69	7.00
Purchasing/ Warehouse	0.00	0.00	0.00	0.00	0.00
Flexible Benefits	0.00	0.00	0.00	0.00	0.00
<b>Grand Total - Other Funds Positions</b>	<b>2,055.68</b>	<b>2,107.41</b>	<b>1,878.41</b>	<b>1,802.66</b>	<b>1,735.54</b>

The District FY2026 Personnel total, on an FTE basis, is **\$14,491.67** which includes General Fund and Other Funds positions.

# EXECUTIVE SUMMARY GENERAL FUND FIVE YEAR FINANCIAL FORECAST

Type	Category	FY2025 Board Approved Revised Budget	Year 1 FY2026	Year 2 FY2027	Year 3 FY2028	Year 4 FY2029	Year 5 FY2030	Assumptions												
1 Local	Property Tax Revenue	\$ 784,361,575	\$ 794,418,987	\$ 802,717,476	\$ 810,748,094	\$ 818,859,018	\$ 827,047,608	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2026 Projected Digest</td> <td>2.09%</td> </tr> <tr> <td>FY2027 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2028 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2029 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2030 Projected Digest</td> <td>1.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2026 Projected Digest	2.09%	FY2027 Projected Digest	1.00%	FY2028 Projected Digest	1.00%	FY2029 Projected Digest	1.00%	FY2030 Projected Digest	1.00%
<u>Property Digest Information</u>																				
FY2026 Projected Digest	2.09%																			
FY2027 Projected Digest	1.00%																			
FY2028 Projected Digest	1.00%																			
FY2029 Projected Digest	1.00%																			
FY2030 Projected Digest	1.00%																			
2	Other Tax Revenue	\$ 67,719,734	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	Constant												
3	Other Local	\$ 20,678,281	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	Constant												
4 State	Miscellaneous State Grant	\$ 13,056,826	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	Constant												
5	QBE	\$ 705,515,860	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	Constant												
6 Federal	Indirect Cost	\$ 5,726,019	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	Constant												
7	ROTC	\$ 1,199,180	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	Constant												
8	MedAce	\$ 2,575,441	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	Constant												
9	Medicaid	\$ 2,139,157	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	Constant												
<b>10 Revenue Total</b>		<b>\$ 1,602,972,073</b>	<b>\$ 1,659,682,409</b>	<b>\$ 1,667,980,898</b>	<b>\$ 1,676,011,516</b>	<b>\$ 1,684,122,440</b>	<b>\$ 1,692,311,030</b>													
11 Reserve Available	Funds Reserved in Prior Year	\$ 72,615,311	\$ 43,214,708	\$ 52,268,874	\$ 61,590,911	\$ 70,832,642	\$ 79,996,707													
<b>Total Funds Available</b>		<b>\$ 1,675,587,384</b>	<b>\$ 1,702,897,117</b>	<b>\$ 1,720,249,772</b>	<b>\$ 1,737,602,427</b>	<b>\$ 1,754,955,082</b>	<b>\$ 1,772,307,737</b>													
12 Base	FY25 Revised Budget	\$ 1,675,587,384																		
13	FY26 Proposed Budget		\$ 1,702,897,117																	
14	Prior Year Continuation Budget			\$ 1,702,897,117	\$ 1,720,249,772	\$ 1,737,602,427	\$ 1,754,955,082													
15	Annual Step Increase			\$ 17,352,655	\$ 17,352,655	\$ 17,352,655	\$ 17,352,655	Annual Step Increase for All Eligible Employees												
<b>Expenditure Total</b>		<b>\$ 1,675,587,384</b>	<b>\$ 1,702,897,117</b>	<b>\$ 1,720,249,772</b>	<b>\$ 1,737,602,427</b>	<b>\$ 1,754,955,082</b>	<b>\$ 1,772,307,737</b>													
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>													

# EXECUTIVE SUMMARY

## OTHER FUNDS FORECAST

Fund	FY 2025			FY 2026			FY 2027			FY 2028			FY 2029			Forecast Assumptions and Comments		
	Beginning Fund Balance July 1, 2024	Revised Budget Revenue	Revised Budget Expenditures	Ending Fund Balance June 30, 2025	Approved Budget Revenue	Approved Budget Expenditures	Ending Fund Balance June 30, 2026	Forecast Revenue	Forecast Expenditures	Ending Fund Balance June 30, 2027	Forecast Revenue	Forecast Expenditures	Ending Fund Balance June 30, 2028	Forecast Revenue	Forecast Expenditures		Ending Fund Balance June 30, 2029	
<b>SPECIAL REVENUE FUNDS</b>																		
<b>Federal Aid</b>																		
402	Title I	\$0	\$22,666,696	\$22,666,696	\$0	\$21,872,050	\$21,872,050	\$0	\$21,872,050	\$21,872,050	\$0	\$21,872,050	\$21,872,050	\$0	\$21,872,050	\$21,872,050	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$23,739,944	\$23,739,944	\$0	\$23,493,097	\$23,493,097	\$0	\$23,493,097	\$23,493,097	\$0	\$23,493,097	\$23,493,097	\$0	\$23,493,097	\$23,493,097	\$0	Grants are initially budgeted with last year amount
406	Vocational Education CTAE	\$0	\$868,826	\$868,826	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$3,127,470	\$3,127,470	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$101,862	\$101,862	\$0	\$94,535	\$94,535	\$0	\$94,535	\$94,535	\$0	\$94,535	\$94,535	\$0	\$94,535	\$94,535	\$0	Grants are initially budgeted with last year amount
448	American Rescue Plan Act	\$0	\$2,413,474	\$2,413,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	COVID 19 Relief Grant of FY2022 - FY2023
460	Title III - A	\$0	\$2,044,111	\$2,044,111	\$0	\$1,672,172	\$1,672,172	\$0	\$1,672,172	\$1,672,172	\$0	\$1,672,172	\$1,672,172	\$0	\$1,672,172	\$1,672,172	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$1,910,327	\$1,910,327	\$0	\$1,970,107	\$1,970,107	\$0	\$1,970,107	\$1,970,107	\$0	\$1,970,107	\$1,970,107	\$0	\$1,970,107	\$1,970,107	\$0	Grants are initially budgeted with last year amount
475	E-Rate	\$0	\$690,873	\$690,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Funds recorded in Fund 0323 (SPLOST VI) starting in FY2026
478	USDA Fruit & Vegetable	\$0	\$141,003	\$141,003	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$32,440,223	\$72,529,568	\$74,911,120	\$30,058,671	\$72,273,482	\$81,097,638	\$21,234,515	\$72,273,482	\$72,273,482	\$21,234,515	\$72,273,482	\$72,273,482	\$21,234,515	\$72,273,482	\$72,273,482	\$21,234,515	Continue FY2026 Revenue Budget and fund balance
<b>Special Programs</b>																		
549	Donations	\$853,012	\$658,964	\$622,687	\$889,289	\$0	\$0	\$889,289	\$0	\$0	\$889,289	\$0	\$0	\$889,289	\$0	\$0	\$889,289	Donations are budgeted as received
550	Venue Management	\$984,420	\$2,282,489	\$2,034,822	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	Continue FY2026 Budget (balanced)
551	After School Program	\$3,931,083	\$11,085,704	\$11,254,952	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	Project using 0% Student Growth
552	Performing Arts	\$601,249	\$322,279	\$436,472	\$397,056	\$452,200	\$452,200	\$397,056	\$452,200	\$452,200	\$397,056	\$452,200	\$452,200	\$397,056	\$452,200	\$452,200	\$397,056	Continue FY2026 Budget (balanced)
553	Tuition School	\$2,627,045	\$1,583,744	\$2,032,404	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	Continue FY2026 Budget (balanced)
554	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund consolidated to General Fund 0100 in FY2024
556	Adult High School	\$366,908	\$23,401	\$390,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund consolidated to General Fund 0100 in FY2025
557	Art Career & Cultural Explore	\$9,524	\$0	\$4,706	\$4,818	\$9,600	\$9,600	\$4,818	\$9,600	\$9,600	\$4,818	\$9,600	\$9,600	\$4,818	\$9,600	\$9,600	\$4,818	Continue FY2026 Budget (balanced)
580	Miscellaneous Grants	\$77,664	\$267,998	\$242,379	\$103,283	\$57,500	\$57,500	\$103,283	\$57,500	\$57,500	\$103,283	\$57,500	\$57,500	\$103,283	\$57,500	\$57,500	\$103,283	Misc grants are budgeted as received
<b>State Aid</b>																		
510	Adult Education	\$0	\$1,356,759	\$1,356,759	\$0	\$1,260,450	\$1,260,450	\$0	\$1,260,450	\$1,260,450	\$0	\$1,260,450	\$1,260,450	\$0	\$1,260,450	\$1,260,450	\$0	Grants are initially budgeted using last year's
532	GNETS	\$120,977	\$2,774,896	\$2,895,873	\$0	\$2,736,993	\$2,736,993	\$0	\$2,736,993	\$2,736,993	\$0	\$2,736,993	\$2,736,993	\$0	\$2,736,993	\$2,736,993	\$0	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$679,534	\$679,534	\$0	\$542,409	\$542,409	\$0	\$542,409	\$542,409	\$0	\$542,409	\$542,409	\$0	\$542,409	\$542,409	\$0	Continue FY2026 Budget (balanced)
<b>TOTAL OF SPECIAL REVENUE FUNDS</b>	<b>\$42,012,105</b>	<b>\$151,179,922</b>	<b>\$154,566,603</b>	<b>\$38,625,424</b>	<b>\$142,670,642</b>	<b>\$151,494,798</b>	<b>\$29,801,268</b>	<b>\$142,670,642</b>	<b>\$142,670,642</b>	<b>\$29,801,268</b>	<b>\$142,670,642</b>	<b>\$142,670,642</b>	<b>\$29,801,268</b>	<b>\$142,670,642</b>	<b>\$142,670,642</b>	<b>\$29,801,268</b>		
<b>DEBT SERVICE FUND</b>																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>Debt Payoff Comment</u> School District Bonded Debt was paid off FY2007
<b>INTERNAL SERVICE FUNDS</b>																		
691	Unemployment	\$293,669	\$114,208	\$80,758	\$327,119	\$300,000	\$300,000	\$327,119	\$300,000	\$300,000	\$327,119	\$300,000	\$300,000	\$327,119	\$300,000	\$300,000	\$327,119	Continue FY2026 Budget (balanced)
692	Self Insurance	\$4,090,263	\$12,330,781	\$13,952,600	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	Continue FY2026 Budget (balanced)
693	FNS Catered Food Services	\$17,100	\$187,629	\$154,491	\$50,238	\$150,000	\$150,000	\$50,238	\$150,000	\$150,000	\$50,238	\$150,000	\$150,000	\$50,238	\$150,000	\$150,000	\$50,238	Continue FY2026 Budget (balanced)
<b>TOTAL OF INTERNAL SERVICE FUND</b>	<b>\$4,401,032</b>	<b>\$12,652,618</b>	<b>\$14,187,849</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>		
<b>CAPITAL PROJECTS FUNDS</b>																		
	SPLOST and District-Wide	\$201,246,223	\$234,747,868	\$220,847,337	\$215,146,754	\$203,300,433	\$157,491,702	\$260,955,485	\$206,485,197	\$158,544,033	\$308,896,649	\$198,167,290	\$125,029,387	\$382,034,552	\$111,988,170	\$75,922,309	\$418,100,413	
<b>TOTAL OF CAPITAL PROJECT FUNDS</b>	<b>\$201,246,223</b>	<b>\$234,747,868</b>	<b>\$220,847,337</b>	<b>\$215,146,754</b>	<b>\$203,300,433</b>	<b>\$157,491,702</b>	<b>\$260,955,485</b>	<b>\$206,485,197</b>	<b>\$158,544,033</b>	<b>\$308,896,649</b>	<b>\$198,167,290</b>	<b>\$125,029,387</b>	<b>\$382,034,552</b>	<b>\$111,988,170</b>	<b>\$75,922,309</b>	<b>\$418,100,413</b>		
<b>TOTAL OF OTHER FUNDS</b>	<b>\$247,659,360</b>	<b>\$398,580,408</b>	<b>\$389,601,789</b>	<b>\$256,637,979</b>	<b>\$358,521,075</b>	<b>\$321,536,500</b>	<b>\$293,622,554</b>	<b>\$361,705,839</b>	<b>\$313,764,675</b>	<b>\$341,563,718</b>	<b>\$353,387,932</b>	<b>\$280,250,029</b>	<b>\$414,701,621</b>	<b>\$267,208,812</b>	<b>\$231,142,951</b>	<b>\$450,767,482</b>		

Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013), SPLOST 4 (2014-2018), SPLOST 5 (2019-2023), SPLOST 6 (2024-2028). SPLOST 5 was approved on March 21, 2017 for another five year plan starting from January 1, 2019, ends on December 31, 2023. SPLOST 6 was approved on November 2, 2021 for another five year plan starting from January 1, 2024, ends on December 31, 2028. Its five-year revenue forecast is provided in Capital Projects Funds document

**EXECUTIVE SUMMARY  
CAPITAL PROJECTS FUND  
SPLOST 6 REVENUE FORECAST**

COBB COUNTY SCHOOL DISTRICT  
SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES

	2024	2025	2026	2027	2028	2029
Jan		14,901,012	15,424,158	15,975,248	16,556,040	17,168,410
Feb	13,457,770	13,930,247	14,427,961	14,952,500	15,505,559	
March	12,724,621	13,171,358	13,641,958	14,137,922	14,660,851	
April	13,240,216	13,705,054	14,194,723	14,710,782	15,254,900	
May	13,757,458	14,240,456	14,749,253	15,285,474	15,850,848	
June	14,144,228	14,640,805	15,163,906	15,715,202	16,296,471	
July	14,336,872	14,840,212	15,370,439	15,929,243	16,518,429	
Aug	14,331,622	14,834,777	15,364,810	15,923,409	16,512,379	
Sept	14,543,879	15,054,487	15,592,369	16,159,241	16,756,934	
Oct	13,710,235	14,191,575	14,698,626	15,233,005	15,796,439	
Nov	14,087,116	14,581,687	15,102,677	15,651,746	16,230,668	
Dec	13,398,110	13,868,492	14,363,998	14,886,215	15,436,821	
Yr. Total	151,732,127	171,960,162	178,094,878	184,559,987	191,376,339	17,168,410
						894,891,903



**CARLA JACKSON**  
Tax Commissioner  
**HEATHER WALKER**  
Chief Deputy

June 18, 2025

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

Dear Mr. Ragsdale:

This letter is to certify the 2025 School Digest as follows:

<b>Net M &amp; O Digest</b>	
Real Property	\$39,974,085,901
Personal Property	\$2,871,961,578
Motor Vehicle	\$131,779,080
Mobile Homes	\$14,387,464
Public Utilities	\$1,050,078,325
Timber 100% Value	\$0
Heavy Duty Equipment	\$2,725,741
<b>Net Total</b>	<b>\$44,045,018,089</b>

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

Sincerely,

Carla Jackson  
Tax Commissioner

**EXECUTIVE SUMMARY**  
**CURRENT 2025 TAX DIGEST AND 5-YEAR HISTORY OF LEVY - GENERAL FUND**

<u>COUNTY SCHOOL</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Real & Personal	38,245,775,536	40,710,912,324	45,731,320,884	52,677,357,821	57,079,133,968	58,805,371,517
Motor Vehicles	266,071,610	210,910,680	181,230,170	173,428,160	157,225,340	131,779,080
Mobile Homes	13,109,955	13,008,126	12,984,231	12,863,907	13,331,705	14,387,464
Timber - 100%	0	0	15,000	0	0	0
Heavy Duty Equipment	2,373,911	1,799,537	3,336,782	3,271,399	2,639,129	2,725,741
Gross Digest	38,527,331,012	40,936,630,667	45,928,887,067	52,866,921,287	57,252,330,142	58,954,263,802
LESS M&O Exempt	(8,766,733,703)	(9,471,117,883)	(10,829,173,057)	(12,690,657,388)	(14,137,126,953)	(14,909,245,713)
Net M&O Digest	29,760,597,309	31,465,512,784	35,099,714,010	40,176,263,899	43,115,203,189	44,045,018,089
Gross M&O Millage	18.90	18.90	18.90	18.70	18.70	18.70
LESS Rollbacks						
PLUS Increases						
Net M&O Millage	18.90	18.90	18.90	18.70	18.70	18.70
Net Taxes Levied	562,475,289	594,698,192	663,384,595	751,296,135	806,254,300	823,641,838
Net Taxes \$ Increase/Decrease	26,041,392	32,222,902	68,686,403	87,911,540	54,958,165	17,387,538
Net Taxes % Increase/Decrease	4.85%	5.73%	11.55%	13.25%	7.32%	2.16%

## EXECUTIVE SUMMARY MILLAGE RATE TRENDS

### Metro Atlanta Millage Rate Comparison

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Total Millage
Cobb	\$10,000	18.700	0.000	18.700
Atlanta (APS)	\$50,000	20.500	0.000	20.500
Dekalb	\$12,500	22.880	0.000	22.880
Fulton	\$2,000	17.080	0.000	17.080
Gwinnett	\$4,000	19.100	1.450	20.550

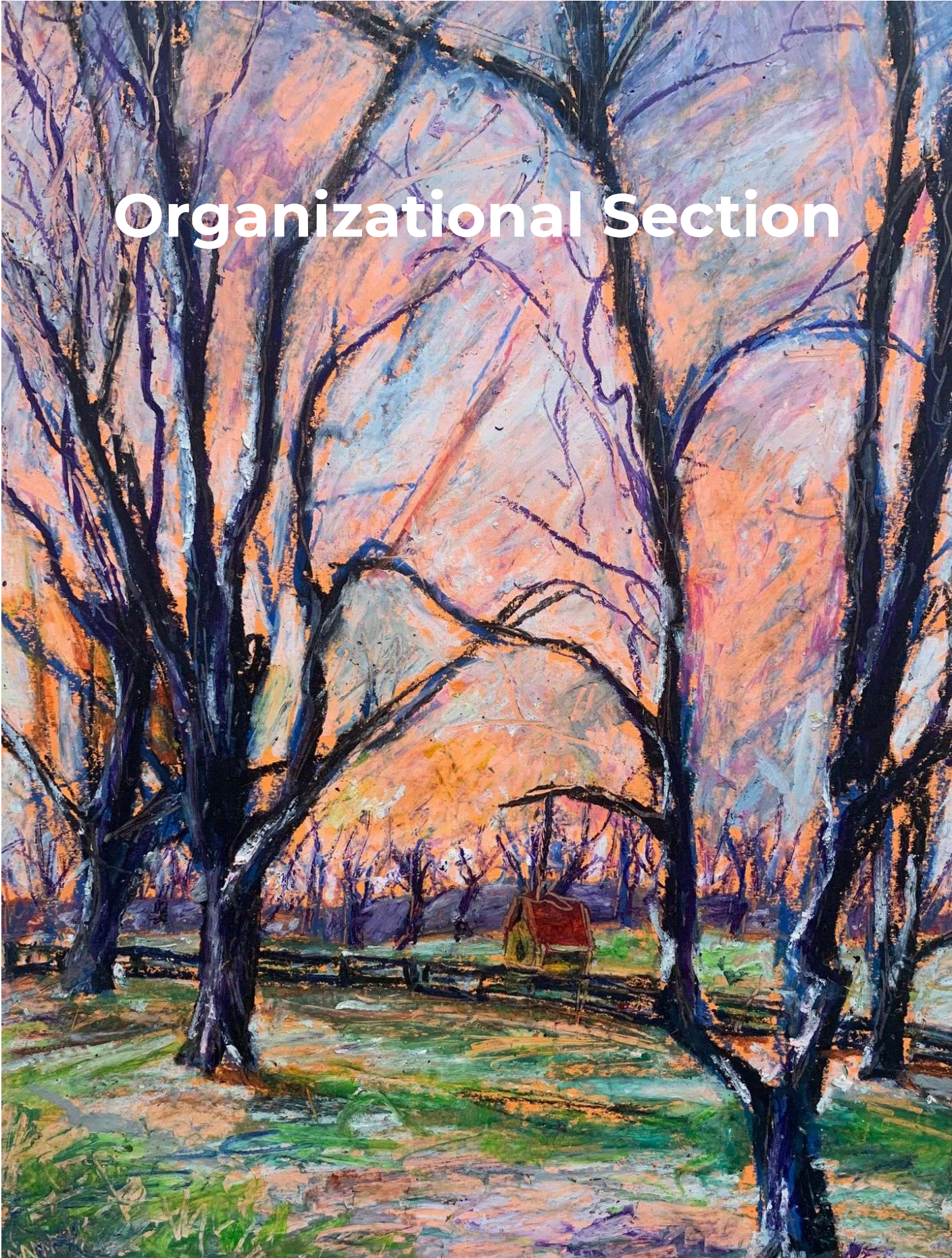
Comparisons based on FY2025 (2024 Digest) millage rates adopted by Metro Atlanta school districts.

### Property Tax Rates

The Cobb County School District has specific tax authority to levy property taxes in Cobb County. The value of 1.0 mill is approximately equal to \$43.0 million.

Fiscal Year	Digest Year	General Fund	Debt Service *	Total School District Rate
2007	2006	19.00	.90	19.90
2008-2016	2007-2015	18.90	0.00	18.90
2017	2016	18.90	0.00	18.90
2018	2017	18.90	0.00	18.90
2019	2018	18.90	0.00	18.90
2020	2019	18.90	0.00	18.90
2021	2020	18.90	0.00	18.90
2022	2021	18.90	0.00	18.90
2023	2022	18.90	0.00	18.90
2024	2023	18.70	0.00	18.70
2025	2024	18.70	0.00	18.70
2026	2025	18.70	0.00	18.70

\* The Cobb County School District retired all long-term debt in FY2007 and eliminated the Debt Service millage rate at that time.



# Organizational Section

## BOARD FUNCTION AND COMPOSITION

All matters relating to education and operations in the Cobb County School District are governed and controlled by the Board of Education, as provided by Georgia law. The Board has the responsibility to maintain a uniform system of public schools providing quality education for all young people of Cobb County. Under the guidance of the Superintendent, the Board must determine the policies and set the rules and regulations for the management and administration of the school system.



Generally, the Board holds public meetings one day per month, with one afternoon and one evening session, to conduct normal business. Special sessions are added as needed.

The Board is comprised of seven members, one from each of the seven geographical areas of the county. These members are elected to a four-year term. A chair and vice-chair are elected from the seven members to serve a one-year term. As of July 1, 2025, the members of the Board and their term expiration dates are as follows:

Name	Title	Term Expiration Date
David Chastain	Chair	December 31, 2026
John Cristadoro	Vice-Chair	December 31, 2028
Randy Scamihorn	Board Member	December 31, 2028
Becky Saylor	Board Member	December 31, 2026
Leroy Tre' Hutchins	Board Member	December 31, 2028
Nichelle Davis	Board Member	December 31, 2026
Brad Wheeler	Board Member	December 31, 2028



## Board Members

Post 1	Post 2	Post 3	Post 4	Post 5	Post 6	Post 7
<b>Randy Scamihorn</b>  TERM 2025-2028	<b>Becky Saylor</b>  TERM 2023-2026	<b>Leroy Hutchins</b>  TERM 2025-2028	<b>David Chastain</b>  TERM 2023-2026	<b>John Cristadoro</b>  TERM 2025-2028	<b>Nichelle Davis</b>  TERM 2023-2026	<b>Brad Wheeler</b>  TERM 2025-2028
						
<b>ELEMENTARY</b>	<b>ELEMENTARY</b>	<b>ELEMENTARY</b>	<b>ELEMENTARY</b>	<b>ELEMENTARY</b>	<b>ELEMENTARY</b>	<b>ELEMENTARY</b>
Acworth (2-5) T-1 Baker Big Shanty (3-5) Bullard Ford Frey Hayes Kennesaw (K-2) Lewis McCall (K-1) T-1 Pickett's Mill	Birney T-1 King Springs LaBelle T-1 Milford T-1 Nickajack Norton Park T-1 Russell T-1	Austell T-1 Bryant T-1 City View T-1 Clarkdale T-1 Clay-HarmonyLelandT-1 Compton T-1 Hendricks T-1 Mableton T-1 Powder Springs T-1 Riverside T-1 Sanders T-1	Addison Bells Ferry Blackwell Chalker Davis Garrison Mill Keheley Kincaid Mountain View Nicholson Pitner Rocky Mount Shallowford Falls	East Side Eastvalley Mt. Bethel Murdock Timber Ridge Tritt	Argyle T-1 Belmont Hills T-1 Brumby T-1 Fair Oaks T-1 Green Acres T-1 Powers Ferry T-1 Sedalia Park T-1 Smyrna Sope Creek Teasley	Cheatham Hill Dowell T-1 Due West Hollydale T-1 Kemp Still Varner T-1 Vaughan
<b>MIDDLE</b>	<b>MIDDLE</b>	<b>MIDDLE</b>	<b>MIDDLE</b>	<b>MIDDLE</b>	<b>MIDDLE</b>	<b>MIDDLE</b>
Awtrey Barber T-1 Durham McClure	Betty Gray T-1 Campbell MS Floyd T-1 Griffin Lindley T-1	Cooper T-1 Garrett T-1 Tapp T-1	Daniell Mabry McCleskey Palmer Simpson	Dickerson Dodgen Hightower Trail	East Cobb T-1 Pearson T-1	Lost Mountain Lovinggood Pine Mountain Smitha T-1
<b>HIGH</b>	<b>HIGH</b>	<b>HIGH</b>	<b>HIGH</b>	<b>HIGH</b>	<b>HIGH</b>	<b>HIGH</b>
Allatoona Kennesaw Mtn. North Cobb	Osborne T-1	Pebblebrook T-1 South Cobb T-1	Kell Lassiter Sprayberry	Pope Walton Wheeler	Campbell HS Cobb Horizon	Harrison Hillgrove McEachern

Randy Scamihorn  
Post 1

David Chastain  
Post 4

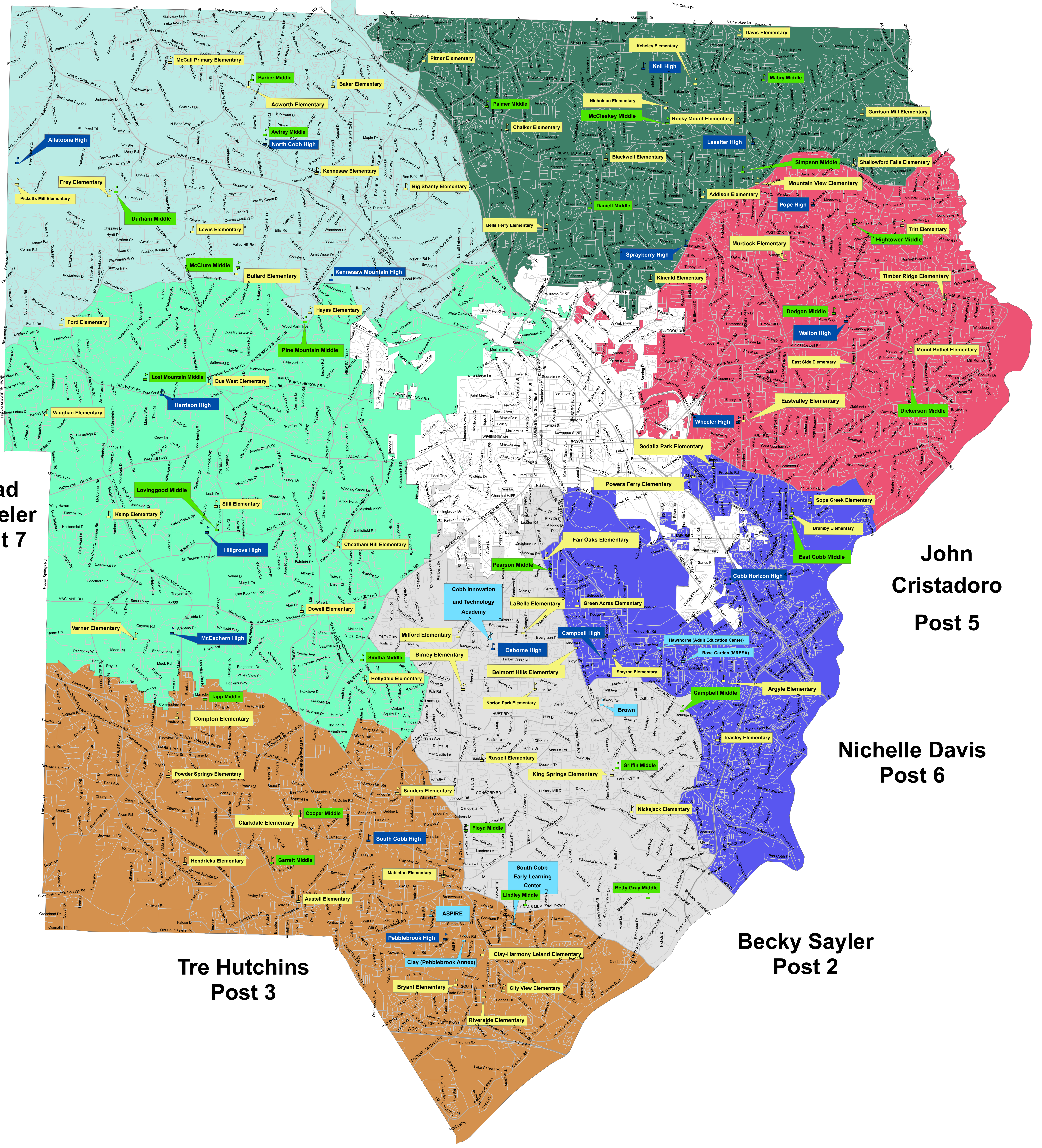
Brad  
Wheeler  
Post 7

John  
Cristadoro  
Post 5

Nichelle Davis  
Post 6

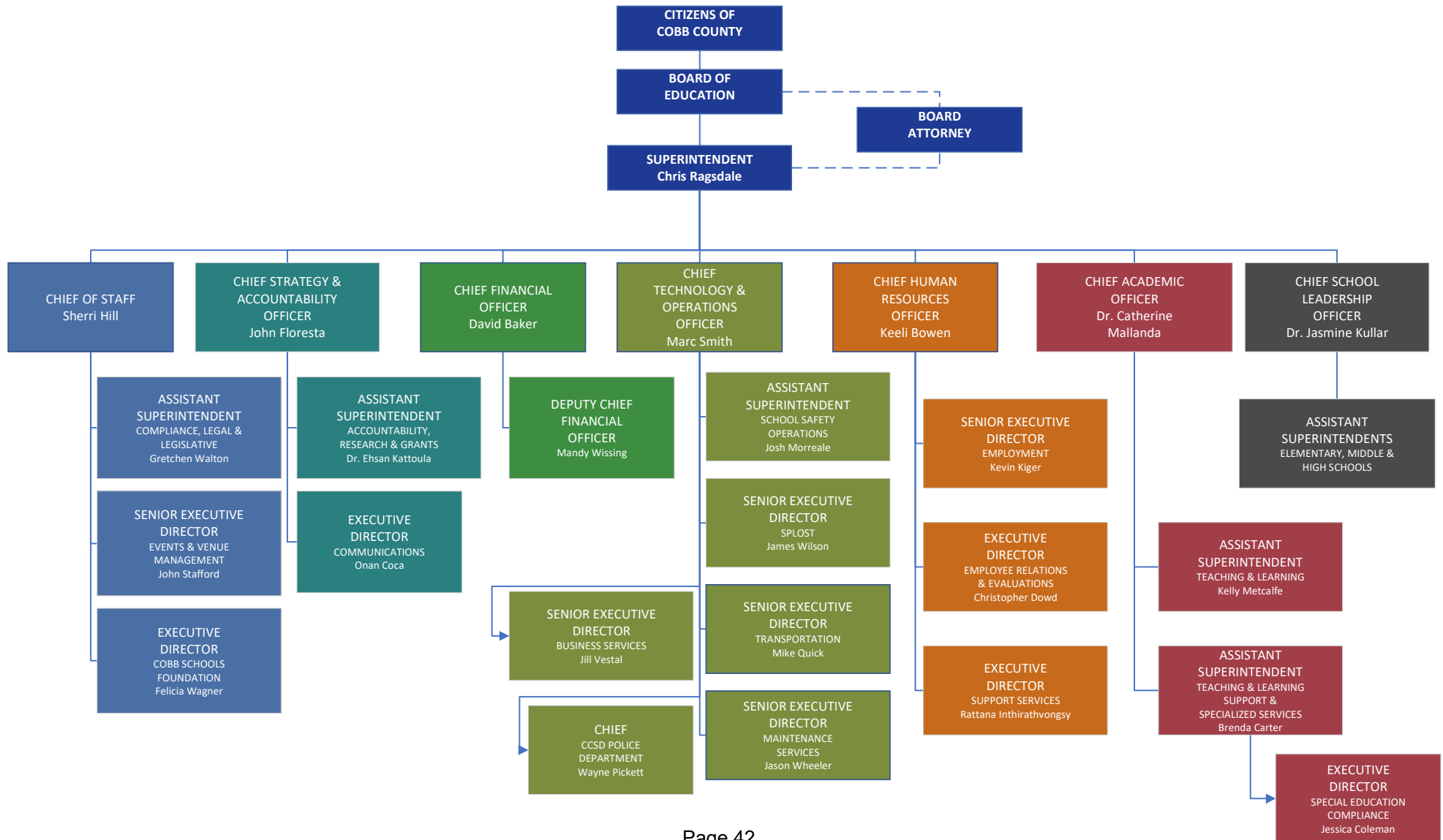
Becky Saylor  
Post 2

Tre Hutchins  
Post 3



# Cobb County Board Districts

# COBB COUNTY SCHOOL DISTRICT HIGH-LEVEL ORGANIZATION CHART



## SCHOOL DISTRICT ENTITY

### **Cobb County School District**

The Cobb County School District is the second largest school system in Georgia and the 23<sup>rd</sup> largest in the United States. Our student population is approximately 106,000. The purpose and responsibility of the District is to provide a thorough and efficient educational system for the children enrolled in public schools within its boundaries, whereby each child has access to programs and services that are appropriate to his or her educational needs.

We strive to maintain a positive, purposeful, and active relationship with the families of our students and with the wider community in which we operate. We do this by working with the Parent Teacher Association (PTA), the Cobb Chamber of Commerce, civic organizations, local school councils, and other groups to build community support that is vital to the success of our schools. In partnership with the Cobb Chamber of Commerce, local businesses and organizations are paired with Cobb County schools to provide volunteer support, extra funding, or unique services matched to individual school needs.

With approximately 13,000 full-time employees, including over 8,700 classroom teachers and 3,500 school personnel in the General Fund, the School District is the largest employer in Cobb County. Salaries range from \$60,604 for a beginning teacher with a bachelor's degree to \$125,262 for a teacher with 30 years of experience and a doctorate degree.

### **Board of Education and Administration**

The Cobb County School District is the basic unit of governmental organization established to provide educational services to the citizens of Cobb County, Georgia, excluding the city of Marietta which operates its own school district. By *Article VIII, Section V, Paragraph 1*, of the Constitution of the State of Georgia, "authority is granted to counties to establish and maintain public schools within their limits." Cobb County Schools are operated under this legal provision.

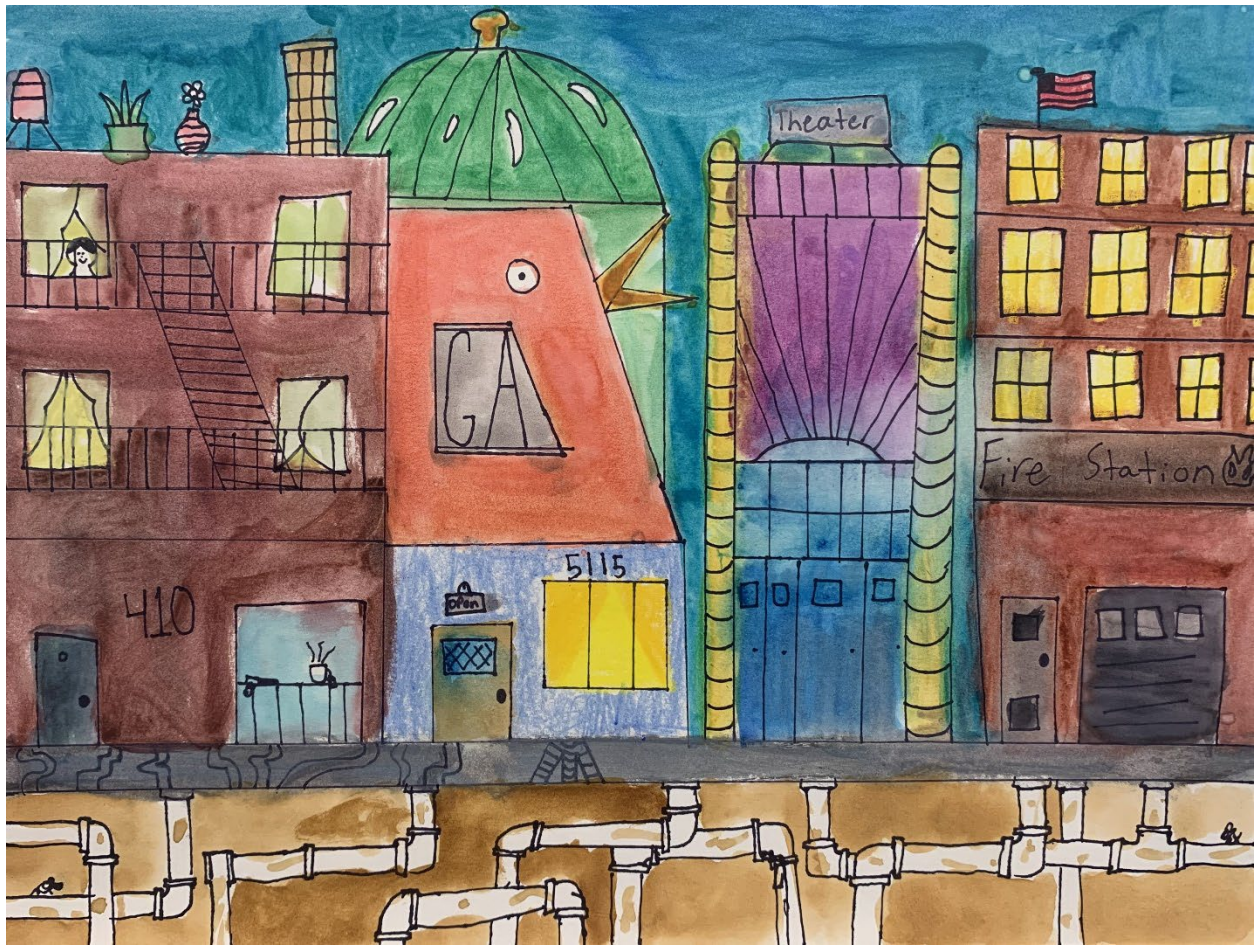
The school district functions under the regulation of the State Board of Education of Georgia and the State Department of Education. From these sources come standards for all educational services of the School District. Through a network of regulations and services, the State Board and the State Department of Education assist Cobb County, and other Georgia school systems, in the educational process at the local level.

The Georgia Constitution requires that an elected Board of Education oversee each public school system. This Board of Education is elected by the public and is accountable to the public for the fiduciary and stewardship responsibility of the wise use of public funds and to maintain public trust. The first recorded minutes of a governing board of schools in Cobb County is dated June 7, 1881. In that year, the schools were operated on an income of less than \$5,000. From this modest beginning, we have developed an educational enterprise including 112 schools serving approximately 106,000 students with a total annual budget of \$1.87 billion in all funds.

The Board is mandated by the State of Georgia with responsibilities to establish general policies, approve expenditures, set the tax rate for local school funds, approve personnel appointments, make decisions on school sites and construction, and appoint special consultants. These governing powers are entrusted to the Board and may not be delegated to others. However, the responsibility for the successful supervision and management of the educational and operational functions of the District is assigned to the

Superintendent, who serves as the Chief Executive Officer (CEO) of the District on behalf of the Board. Mr. Chris Ragsdale currently serves as the Superintendent of the Cobb County School District. The Superintendent, along with the seven administrative divisions of Chief of Staff, Academics, Operations & Technology Services, Human Resources, Strategy & Accountability, Leadership, and Financial Services, are responsible for the administration of the School District, but final responsibility rests with the Board.

A strong concern for, and support of, education has long been a tradition of Cobb citizens. This concern has been paralleled by the quality and enthusiasm of the professional educators who work in the school system. The cooperation between local citizens and educators that has marked the success of education in Cobb County in the past will continue to increase educational opportunities for young people in the coming years.



*Artwork by students at Tritt Elementary School*

# ABOUT THE DISTRICT

**The Cobb County School District:**

- 2<sup>nd</sup> largest school district in the state of Georgia
- 23<sup>rd</sup> largest school district in the United States



**112 Schools:**

- Elementary Schools - 66
- Middle Schools - 26
- High Schools - 17
- Special Education Centers - 1
- Early Learning Center - 1
- Adult Education Center - 1



With more than **17,000** employees, the District is the largest employer in Cobb County

**Enrollment: 105,738**

- Caucasian - 32.2%
- Black - 29.3%
- Hispanic - 26.5%
- Asian - 6.1%
- Other - 5.9%



CCSD Operational & Financial Credit Ratings					
MOODY'S		STANDARD & POOR'S		KBRA	
Long Term:	Aaa	Long Term:	AAA	Long Term:	AAA
Short Term:	MIG1	Short Term:	A-1+	Short Term:	K1+



# **Mission, Goals, and Strategic Plan**

*Artwork by students at Frey ES*

## DISTRICT MISSION STATEMENT

The mission statement of the Cobb County School District is **One Team, One Goal: Student Success.**



*Board Chair David Chastain addressing the District at the FY2026 Kick-Off*

## DISTRICT CORE VALUES, BELIEFS, AND GOALS

### Our Core Values, Beliefs, and Goals

#### Our Core Values

**Achievement** - aspiring to the highest level of excellence

**Integrity** - demonstrating honesty, consistency, taking responsibility for action, being worthy of trust

**Creativity/Innovation** - supporting flexibility, adaptability in keeping up with changes in education and technology

**Accountability** - taking responsibility for actions, outcomes, and expectations

#### Our Beliefs

**We believe** successful schools are a foundation of community stability, growth, and prosperity.

**We believe** family and community engagement is critical to student and district success.

**We believe** in a constant and purposeful focus on what is best for students.

**We believe** creativity and innovation are encouraged and embraced by all stakeholders.

**We believe** in cultivating a positive environment where students are provided pathways for success.

#### Our Goals

**Vary learning experiences** to increase success in career paths.

**Differentiate resources** for areas/schools based on needs.

**Develop stakeholder involvement** to promote student success.

**Recruit, hire, support, and retain employees** for the highest levels of excellence.

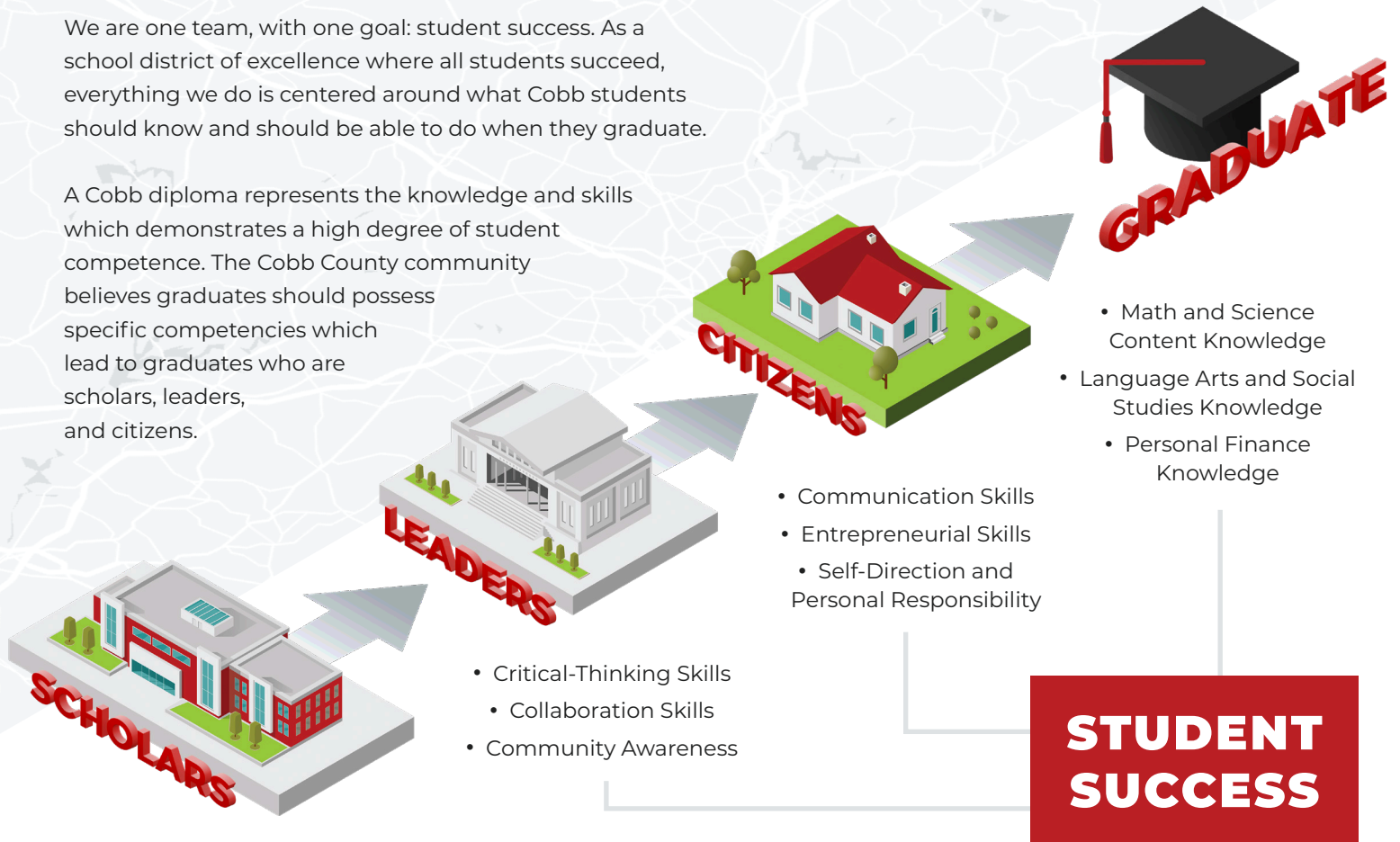
# STRATEGIC PLAN 2023-2028

BASED ON LONG-RANGE BOARD GOALS  
AND THE SUPERINTENDENT'S PRIORITIES



We are one team, with one goal: student success. As a school district of excellence where all students succeed, everything we do is centered around what Cobb students should know and should be able to do when they graduate.

A Cobb diploma represents the knowledge and skills which demonstrates a high degree of student competence. The Cobb County community believes graduates should possess specific competencies which lead to graduates who are scholars, leaders, and citizens.



## BOARD GOAL 1

Vary learning experiences to increase success in college & career pathways.

### SUPERINTENDENT'S PRIORITY

Simplify the foundation of teaching and learning to prepare for innovation.

### PROFILE OF SUPPORT FROM COBB COUNTY

Academics

## BOARD GOAL 2

Differentiate resources for students based on needs.

### SUPERINTENDENT'S PRIORITY

Use data to make decisions.

### PROFILE OF SUPPORT FROM COBB COUNTY

Technology • Finance • Accountability

## BOARD GOAL 3

Develop stakeholder involvement to promote student success.

### SUPERINTENDENT'S PRIORITY

Ensure Cobb is the best place to teach, lead, and learn.

### PROFILE OF SUPPORT FROM COBB COUNTY

Community • Communication • Culture of Care

## BOARD GOAL 4

Recruit, hire, support & retain employees for the highest level of excellence.

### SUPERINTENDENT'S PRIORITY

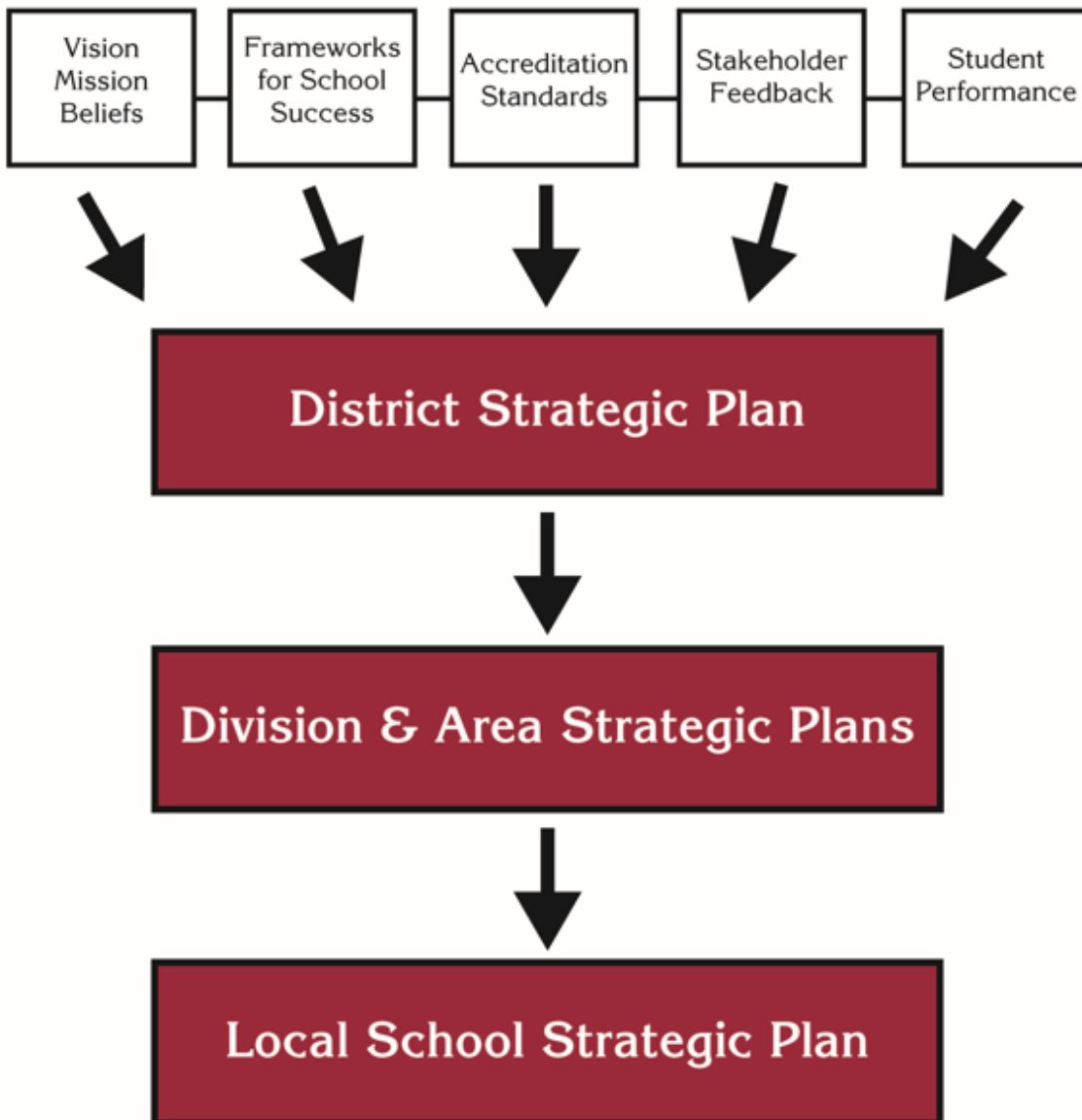
Ensure Cobb is the best place to teach, lead, and learn.

### PROFILE OF SUPPORT FROM COBB COUNTY

Personnel • Safety



## District Direction for Continuous Improvement





## **Pay for Priorities**

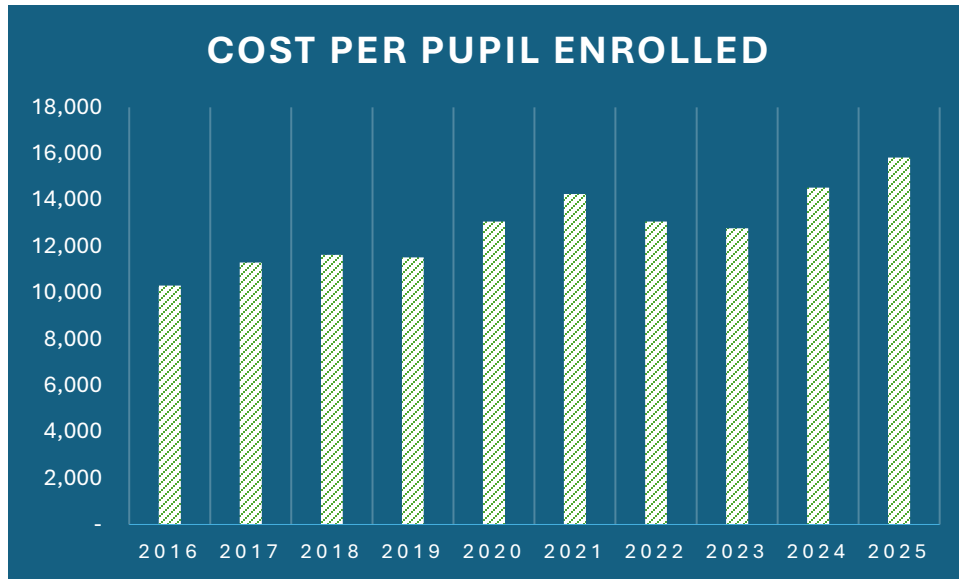
*Artwork by students at Fair Oaks ES*

## COST PER PUPIL ENROLLED

Fiscal Year	Expenses	Active Student FTE	Cost per Pupil Enrolled	% of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2016	\$1,161,536,000	112,708	\$10,306	5.78%	8,050	13:9
2017	\$1,278,514,000	113,151	\$11,299	9.64%	8,099	13:9
2018	\$1,303,932,000	112,084	\$11,634	2.96%	8,092	13:8
2019	\$1,288,338,000	111,854	\$11,518	-0.99%	8,141	13:7
2020	\$1,465,479,000	112,097	\$13,073	13.50%	8,217	13:6
2021	\$1,531,381,000	107,379	\$14,261	9.09%	8,224	13:0
2022	\$1,398,684,000	106,970	\$13,075	-8.32%	8,284	12:9
2023	\$1,364,175,000	106,703	\$12,785	-2.22%	8,400	12:7
2024	\$1,546,375,000	106,358	\$14,539	13.72%	8,386	12:7
2025	\$1,674,534,000	105,738	\$15,837	8.92%	8,359	12:6

**Source: District records**

Note: Professional Personnel consists of all certified personnel including teachers, librarians, counselors, supervisor consultants, coordinators, principals, assistant principals, and other leadership personnel.



## COBB AND STATE TEACHER SALARY COMPARISON

COBB STEP	STATE STEP	COBB CIT4	STATE T-4	Local Supplement	% Higher than State	COBB CIT5	STATE T-5	Local Supplement	% Higher than State	COBB CIT6	STATE T-6	Local Supplement	% Higher than State	COBB CIT7	STATE T-7	Local Supplement	% Higher than State
1-3	E	60,604	43,592	17,012	39.0%	65,731	48,706	17,025	35.0%	73,686	53,803	19,883	37.0%	81,433	58,676	22,757	38.8%
4	1	61,463	44,615	16,848	37.8%	67,705	49,882	17,823	35.7%	75,896	55,132	20,764	37.7%	83,877	60,151	23,726	39.4%
5	2	62,222	45,668	16,554	36.2%	69,937	51,093	18,844	36.9%	79,033	56,501	22,532	39.9%	87,725	61,671	26,054	42.2%
6	3	63,275	46,753	16,522	35.3%	72,034	52,341	19,693	37.6%	81,401	57,911	23,490	40.6%	90,357	63,236	27,121	42.9%
7	4	65,803	48,243	17,560	36.4%	74,695	54,055	20,640	38.2%	83,953	59,847	24,106	40.3%	93,190	65,385	27,805	42.5%
8	5	67,780	49,405	18,375	37.2%	76,936	55,392	21,544	38.9%	86,472	61,357	25,115	40.9%	95,985	67,062	28,923	43.1%
9	6	70,830	51,201	19,629	38.3%	80,401	57,457	22,944	39.9%	90,131	63,691	26,440	41.5%	99,609	69,652	29,957	43.0%
10-11	7	72,953	52,452	20,501	39.1%	82,813	58,896	23,917	40.6%	92,833	65,317	27,516	42.1%	102,595	71,457	31,138	43.6%
12-13	L1	75,139	53,741	21,398	39.8%	85,298	60,378	24,920	41.3%	95,623	66,992	28,631	42.7%	105,672	73,316	32,356	44.1%
14-15	L2	77,395	55,068	22,327	40.5%	87,858	61,904	25,954	41.9%	98,487	68,717	29,770	43.3%	108,844	75,230	33,614	44.7%
16-17	L3	79,717	56,435	23,282	41.3%	90,494	63,476	27,018	42.6%	101,442	70,494	30,948	43.9%	112,108	77,202	34,906	45.2%
18-19	L4	82,112	57,843	24,269	42.0%	93,207	65,095	28,112	43.2%	104,486	72,324	32,162	44.5%	115,471	79,233	36,238	45.7%
20-21	L5	84,846	59,293	25,553	43.1%	96,321	66,763	29,558	44.3%	107,988	74,209	33,779	45.5%	119,345	81,325	38,020	46.8%
22-23	L6	87,012	60,787	26,225	43.1%	98,826	68,481	30,345	44.3%	110,821	76,150	34,671	45.5%	122,494	83,480	39,014	46.7%
24-26	L6	87,728	60,787	26,941	44.3%	99,574	68,481	31,093	45.4%	111,647	76,150	35,497	46.6%	123,392	83,480	39,912	47.8%
27-29	L6	88,455	60,787	27,668	45.5%	100,369	68,481	31,888	46.6%	112,479	76,150	36,329	47.7%	124,314	83,480	40,834	48.9%
30+	L6	89,203	60,787	28,416	46.7%	101,198	68,481	32,717	47.8%	113,378	76,150	37,228	48.9%	125,262	83,480	41,782	50.1%

Cobb - Scale up 0.00% (Salary raise plus Full Salary Step increase)

State - Scale up \$0 from FY2025

## IMPROVEMENT OPPORTUNITIES IN THE BUDGET PLANNING PROCESS

### Finding Efficiencies

The Cobb County School District sees a direct connection between success through continuous improvement and the performance in efficiencies. The personnel and operational expenditure adjustments are included in the annual budget process. The evaluation of miscellaneous expenditures allows the District to focus on its core business - educating students - successfully and without waste. Even the smallest efficiencies are identified and adjusted in the budget. The following efficiencies were identified and adjusted as part of the FY2026 budget:

<b>One-Time Expenditure Adjustments</b>	
School bus purchase	(\$.47 M)
Encumbrances	(\$13.76 M)
<b>Salary Adjustments</b>	
Eligible Employee salary step – range up to 4.6%	\$17.35M
<b>Position Efficiencies</b>	
Reassign teachers and Interventionist positions to classroom vacancies	(\$17.5M)
Allotment positions adjusted due to reduction in enrollment	(\$16.6M)
<b>Miscellaneous Expenditure Adjustments</b>	
Utilities	\$.84M
Reduce new school supply allocation for East Valley ES	(\$.26M)
<b>One-Time Revenue Adjustments</b>	
Property tax revenue decrease	(\$1.26M)





# Policy, Procedure, and Process

*Artwork by Kara J at Allatoona HS*

## **Fiscal Management Goals and Objectives (Board Policy - Policy Index DA)**

The Cobb County Board of Education (Board) recognizes that effective, efficient fiscal management and strategic allocation of all resources available to the Cobb County School District (District) are required to maximize the academic achievement of every student in the District.

### **A. ROLE OF THE BOARD OF EDUCATION:**

As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are budgeted in ways that maximize the academic achievement of every student in the District.

### **B. DISTRICT FISCAL MANAGEMENT GOALS AND OBJECTIVES:**

The District's fiscal management seeks to achieve the following goals and objectives:

1. To engage in advance planning and forecasting with stakeholders in order to develop budgets and guide expenditures to utilize allocated resources for maximizing student success;
2. To establish levels of funding which will provide high quality education for the District's students;
3. To use the best practices for budget development and financial management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish procedures for accounting, reporting, purchasing, payroll, payments and all other areas of fiscal management.



## **Planning, Programming, Budgeting System (Board Policy - Policy Index DB)**

The Cobb County Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board.

The Superintendent will manage a multi-year financial status of the Cobb County School District (District) with monitoring of the current year budget and a detailed development of the subsequent year budget. The Superintendent will maintain the financial status of the District by:

- Submitting a balanced, tentative budget to the Board on an annual basis;
- Prioritizing financial resources to support District priorities; and
- Establishing and maintaining professional financial procedures and internal controls.

### **A. FINANCIAL PLANNING:**

1. The District will prepare an annual budget each year which contains estimated revenues and expenditures. The annual budget development process will:
  - a. Support the District's priorities;
  - b. Ensure the District's fiscal soundness;
  - c. Support the fulfillment of the District's multi-year financial status for the current fiscal year and the next year budget;
  - d. Fulfill the requirements of Board Policy DI (Accounting and Reporting);
  - e. Contain sufficient information to enable credible projections of revenues and expenditures; and
  - f. Disclose planning assumptions for the General Fund;
2. **Multi-Year Financial Status:**  
The District's multi-year financial status shall be monitored and reported to the Board.

### **B. BUDGET DEVELOPMENT:**

1. **General Provisions:**
  - a. **Revenue:**  
Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections and detailed documentation for each revenue account category.
  - b. **Expenditure Appropriations:**
    - (1) Position counts will be calculated and classified based on allocation formulas and a continuation of prior year positions in school support departments.
    - (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.
  - c. **General Budget Development Methodology:**
    - (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one-time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one-time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level outlined in Board Policy DI (Accounting and Reporting).
    - (2) The budget will be developed utilizing a budget calendar where budget events are identified.
    - (3) All budget development calculations shall be presented along with assumptions utilized in projecting budget estimates.

2. **Budget Development Process:**
  - a. The District will utilize an annual budgeting process that includes:
    - (1) A credible projection of revenues and expenditures;
    - (2) Separation of capital and operational items;
    - (3) Presentation of budgeted fund balance reserve usage;
    - (4) Disclosure of planning assumptions;
    - (5) Total projected obligation and cost of new and proposed multi-year programs; and
    - (6) Annual and remaining obligation and cost of existing multi-year programs.
  - b. As part of the budget adoption process, the Superintendent will present to the Board and make public those budget items pre-approved by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy DI ([Accounting and Reporting])).
  - c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
  - d. The District shall evaluate budget adjustments during the current fiscal year to ascertain if they are one-time adjustments or recurring adjustments in order to decide how to treat the adjustment's inclusion in the subsequent year's budget.
3. **General Fund Budget Development Events:**
  - a. Administration will develop an annual budget forecast for revenues and expenditure appropriations.
  - b. Administration will develop a budget calendar.
  - c. Administration will consider budget input from the Board.
  - d. Administration will prepare a tentative, balanced budget for consideration by the Board prior to the Board's review of the budget being proposed for adoption.
  - e. The Board will conduct budget meetings as necessary to review and finalize a - balanced budget.
  - f. The Board will schedule the final budget approval on or before June 30 each year.
4. **Continuing Budget Management:**
  - a. All General Fund, fund balanced budget adjustments which alter the total revenues or total expenditures of the approved budget must be approved by the Board during the fiscal year of July 1 through June 30.
  - b. Administration shall address financial and budget information as requested by the Board during the fiscal year.
5. **Public Notice:**
  - a. **Advertisement:**  
The Board shall advertise the proposed budget for each fiscal year in accordance with state law and State Board of Education rules.
  - b. **Hearings:**  
Before the budget is officially adopted the Board shall hold public hearings to receive public input on the budget in accordance with state law and State Board of Education rules.
6. **Millage Rate:**
  - a. The Board shall annually recommend to the Cobb County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with Article 8, Section 6, Paragraph I(a), of the Georgia Constitution which provides that the millage rate shall not be greater than 20 mills.
  - b. The Board shall approve the millage rate annually and shall conduct millage rate hearings as required by state law.



## **Local Tax Revenues (Board Policy - Policy Index DFA)**

### **TAX ALLOCATION DISTRICTS**

The Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, *et seq.*, provides means for the redevelopment of economically and socially depressed areas through the creation of tax allocation districts by political subdivisions. O.C.G.A. § 36-44-8. The creation of a tax allocation district (TAD) permits the use of actual or anticipated increase in ad valorem tax revenues resulting from redevelopment activities to fund activities in furtherance of that redevelopment. Implicit in this financing method (which involves a commitment of public resources to what are generally private endeavors) is the expectation that but for the infusion of the public commitment, the increased property tax revenue would not occur.

Typically, a large proportion of the total tax millage rate for a county is levied for county school district purposes. The Georgia Constitution and the Redevelopment Powers Law provides that the school district component of tax revenue can be included in the computation of tax allocation increments if the board of education consents to such inclusion by resolution duly adopted by the board.

The Cobb County Board of Education (Board) has a fiduciary obligation of the highest order to ensure that the Cobb County School District (District) component of ad valorem property tax levies is used in a manner that is clearly and convincingly beneficial to the District and its students. This Statement of Policy is intended to permit the District to support appropriate redevelopment under the Redevelopment Powers Law without detriment to the constitutional mission of education.

#### **A. GENERAL PROVISIONS:**

The Board shall:

1. Carefully and fully consider all applications for participation in a tax allocation district (TAD) requiring consent of the Board under O.C.G.A. § 36-44-9(c);
2. Not consent to the creation of a (TAD) unless, following careful review of the application, the evidence is clear and convincing that:
  - a. The redevelopment activities described in the redevelopment plan will occur;
  - b. But for the use of TAD financing, the redevelopment activity and tax increment would not occur; and
  - c. The redevelopment activities will provide benefits to the District commensurate with the dedication of the District component of the tax increment ("district benefit").
3. "District benefit" shall mean additional revenues resulting from a TAD that would otherwise be received by the District (with or without regard to the existence of the TAD) are ultimately received or restored to the District within a time and under terms and conditions set forth in the consent documents or, if not, such other benefits as would warrant any deferral or adjustment of receipt of increased tax revenues resulting from the TAD;
4. Look with significantly greater favor upon applications for consent that involve specific projects, defined as projects with detailed descriptions, including information as to the:
  - a. Identity of the project redevelopment participants;
  - b. Affected real property;
  - c. Property improvements;
  - d. Redevelopment costs;
  - e. Method of financing;
  - f. Nature and status of participation and financing commitments; and
  - g. Such other information as may be required by the Board.

5. Applications that do not involve specific projects as described above shall not be approved unless the following criteria are clearly satisfied:
  - a. The characteristics of the proposed district are such that the proposed described redevelopment offers unique opportunities for assured substantial increases in the assessed value of the proposed TAD;
  - b. Financial projections are detailed and supported by documented information, reliable models, and analysis from sources with recognized expertise;
  - c. There are identified special benefits, direct or indirect, for the District beyond those projected as resulting solely from the increase in assessed value of the property in the TAD;
  - d. There are sound reasons why designation of a TAD and Board consent cannot await the creation of specific projects;
  - e. The projected time frames for milestones for the redevelopment are of such length and sufficiently credible as to minimize risk to District interests;
  - f. There are safeguards in place to:
    - (1) Assure the opportunity for Board scrutiny and involvement in decisions as the redevelopment occurs, including, at a minimum, the opportunity to approve specific projects; and
    - (2) Protect the use of the Board share of accumulated tax increments pending use for redevelopment costs.

**B. PROCEDURES:**

1. The Board adopts and incorporates the current TAD Policy and Guidelines adopted by the Cobb County Board of Commissioners to the extent applicable, except as provided herein.
2. Applicants seeking the Board's consent to a TAD shall:
  - a. Provide the District with two copies of all materials submitted to the Cobb County government (including the required Redevelopment Plan) at the time of that submission;
  - b. Submit a completed Application for School Board Consent to a Tax Allocation District (Application) in a form prescribed by the District; and
  - c. Provide such other information required by the District.
3. Applications for Board consent shall be submitted no later than August 1 of the year prior to the year in which the proposed TAD is to take effect. This requirement may be waived by the Board for good cause shown.
4. Applicants shall be responsible for all costs and fees associated with the review of the application. Payment shall be made before the application is filed and shall be nonrefundable.
5. Any conditions to Board consent to a TAD shall be included in a binding intergovernmental agreement or other contract containing terms sufficient to carry out this Policy.



## **Accounting and Reporting (Board Policy - Policy Index DI)**

The Board of Education (Board) expects the Superintendent to ensure that the Cobb County School District (District) establishes financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and state and federal law.

### **A. PERSONNEL BUDGET:**

1. To protect the mutual trust between the Board, Superintendent, and employees of the District, the Superintendent shall, in Executive Session provided that this action does not violate any provision of the Georgia Open Meetings Act, discuss all personnel budget issues including any proposed changes to the compensation/structure including proposed bonuses, pay increases, and/or the addition or deletion of employee groups.
2. In considering the implementation of specific personnel options, the Superintendent must:
  - a. Disclose to the Board the potential financial and programmatic impact of such actions;
  - b. Require specific Board action to hire in excess of those positions provided in the budget.

### **B. LOANS:**

#### **1. Short-Term Loans:**

- a. The District may incur indebtedness only when approved by the Board and then only in an amount specifically approved by the Board and in compliance with state law.
- b. **Procedures:**
  - (1) The Board, as it deems necessary, may vote to approve a resolution authorizing the borrowing of money for District purposes. The aggregate amount of all such loans outstanding at any one time shall not exceed 75% of the total income of the Board from taxes collected by the Board in the preceding year.
  - (2) In accordance with O.C.G.A. § 20-2-391, the resolution authorizing the borrowing of funds shall, as a minimum, state:
    - (a) The amount to be borrowed;
    - (b) The length of time it is to be used;
    - (c) The rate of interest to be paid;
    - (d) The purpose for which it is borrowed; and
    - (e) The institution from which it is to be borrowed.
  - (3) Such loans shall be payable on or before December 31 of each year.
  - (4) The Board Chair and Superintendent shall execute the note(s) for money that is authorized to be borrowed under the resolution passed by the Board (Board Policy BBA [Board Officers]) and Board Policy ABB [Board Powers and Duties]). (see O.C.G.A. § 20-2-395)

#### **2. Loans to Schools:**

##### **a. Eligibility:**

Before a loan can be made to a school, the school must demonstrate that all borrowed funds shall be used for curricular, co-curricular or extra-curricular activities which are related to an educational program.

##### **b. Guidelines:**

The following guidelines shall apply to loans:

- (1) Loans will be used for the purpose of assisting the program specified;
- (2) The maximum loan to a local school will not exceed \$50,000;
- (3) Loans will be repaid within five years with one-fifth of the loan due on each anniversary of the loan date; and
- (4) Loan requests should follow Financial Services procedures.

3. **Loans to Organizations other than Schools:**

The Board may not authorize a loan of District funds to private organizations, such as Booster Clubs, PTAs, or other school support organizations (Administrative Rule KG-R [Use of School Facilities]).

**C. FUND BALANCE:**

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, the Board recognizes the following five categories of fund balances for financial reporting purposes:

- a. *Non-spendable Fund Balance* – non-cash assets such as inventories or prepaid items.
- b. *Restricted Fund Balance* – funds legally restricted for specific purposes, such as grant funds.
- c. *Committed Fund Balance* – amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government’s highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District’s fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment and a majority Board vote is required to remove a commitment.
- d. *Assigned Fund Balance* – amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
- e. *Unassigned Fund Balance* – residual spendable fund balance after subtracting all above amounts.

2. **Spending Prioritizations:**

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
  - (1) Committed,
  - (2) Assigned, and
  - (3) Unassigned.

3. **Minimum Unassigned Fund Balance:**

The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

4. **Replenishing Unassigned Fund Balance Deficiencies:**

If the Unassigned Fund Balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies over a period not to exceed two (2) years using the following budget strategies:

- a. The District will reduce recurring expenditures to eliminate any structural deficit;
- b. The District will increase recurring or one-time revenues or pursue other funding sources; or
- c. Some combination of the two options listed above.

**5. Total Fund Balance:**

Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program’s operating expenditures.

<u>Special Revenue</u>	<u>Committed Revenue Source</u>
Donations	Donations by individuals or organizations to benefit school programs
After School Program	Funds earned or donated at local schools for the After School Program (ASP) are to be used by local principals to benefit schools, students and faculty to District policy.
Performing Arts	Voluntary student contributions to fund Performing Arts Program
Tuition School	User tuition charges
Venue Management	User rental fees
Adult High School	User tuition/GED fees
Public Safety	Student Parking Permit Fees
Artists at School	Donations to fund artist workshops at local schools
Local Schools	Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy.

**D. DEBT MANAGEMENT:**

**1. Objectives:**

The primary objective is to ensure prudent debt management practices which:

- a. Maintain financial stability;
- b. Preserve public trust;
- c. Minimize costs to taxpayers;
- d. Minimize borrowing costs; and
- e. Demonstrate adequate administrative oversight of debt programs to credit rating agencies.

**2. State of Georgia Law Debt Limit:**

The District will manage its debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

**3. Short-Term District Debt:**

- a. Definition – For purposes of this policy, short-term debt refers to debt with a repayment term of one (1) year or less.
- b. Short Term Debt Mitigation – The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures (one-month reserve). This minimum fund balance is to protect against cash flow shortfall related to timing of projected revenue receipts and to maintain an emergency funding source.
- c. Authorized Short Term Debt – In the event of short-term cash needs, the district is authorized to issue short-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

**4. Long-Term District Debt:**

- a. Definition – For purposes of this policy, long-term debt refers to debt with a repayment term of greater than 1 year.
- b. Long Term Debt Mitigation – The District will strive to be free of Long-Term Debt. The District’s participation in the Special Purpose Local Option Sales Tax (SPLOST) revenue program will continue to be the District’s primary source of funding to provide for school facilities, technology, and capital needs.
- c. Authorized Long-Term Debt – In the event of long-term cash needs, the District is authorized to issue long-term debt in compliance with applicable law including without limitation O.C.G.A. § 20-2-390 *et seq.*

**E. FINANCIAL ADVISOR SERVICES:**

The District shall have the option of retaining a Financial Advisor to provide independent financial advice to the Chief Financial Officer and the Board. The various financial advice topics are:

1. Short Term Borrowing;
2. Long Term Borrowing;
3. Financial Project Coaching; and
4. Financial Investment Advice

**F. FINANCIAL PRACTICES:**

**1. On-time Payments:**

The District shall:

- a. Settle payroll and debts in a timely manner;
- b. File accurate and on-time tax and other government ordered payments and financial filings.
- c. Not acquire real property for investment purposes; and
- d. Pursue receivables.

**2. Procedures:**

The procedures developed and implemented by the Superintendent or designee shall:

- a. Provide for the consistent accountability of all District funds;
- b. Require that District personnel have itemized receipts for cash and purchase card purchases and that other purchases be supported by purchase orders or contracts with payment made only upon receipt of original invoices;
- c. Require that District personnel not collect funds from students for expenditures that are included in the District budget;
- d. Require District personnel to maintain a clear audit trail from receipt of funds to disbursement of funds;
- e. Provide for an annual audit of student activity funds by either an internal or external auditor;
- f. Account for the disposition of surpluses or deficits from completed projects; and
- g. Provide for an annual audit of all District funds and the payment of costs for external auditors from the funds being audited.

**3. Line Items Transfers:**

The Superintendent will adhere to state budgeting amendment procedures. Budgeted funds assigned to Department heads and Principals can be transferred between their line item accounts with the exception of salary and fringe benefit accounts. To implement these budgeting procedures the Superintendent and staff will develop, review and maintain up-to-date Financial Services Regulations governing budget transfers of all District funds to ensure good fiscal responsibility.

**4. Investment of District Funds:**

Effective cash management is recognized as essential to good fiscal management. The extent to which the cash manager can obtain investment returns on funds not immediately required can provide additional needed financial resources. This requires that investments be well founded and uncompromisingly applied in legal, vendor, and administrative aspects.

**a. Depositories:**

All District central funds shall be deposited to the credit of the District. The bank depository for the District's daily operating central funds will be selected through standard bidding procedures and approved by the Board Chair.

**b. Investment Authority:**

- (1) The Board delegates the authority to invest the District's idle funds to the Chief Financial Officer (CFO) or designee;
- (2) The CFO or designee:
  - (a) Has the authority to sign all paperwork required by investment or banking institutions to open investment accounts unless additional signatures are required; and
  - (b) Will provide a quarterly investment report to the Board.

**c. Guidelines:**

- (1) The District will emphasize the preservation of investment principal and conform with Federal and State legal requirements.
- (2) The financial administration will maintain sufficient liquidity to meet funding needs.
- (3) Investments will be diversified to avoid incurring unreasonable risks regarding specific investments or individual banks.
- (4) Investments will be made that will attain the best market rate of return considering liquidity based on projected expenditure needs.

**G. PROCUREMENT PRACTICES:**

**1. Purchases:**

Purchases are defined as the obtaining of goods or services via purchase orders, check requests, performance contracts, construction contracts, other contracts, or purchasing cards.

**2. General Provisions:**

The Board expects the Superintendent and his/her staff to establish procedures for the procurement of supplies, equipment and services for the District that complies with generally accepted purchasing principles, District procedures, and Georgia Department of Education Rules, Georgia laws and federal laws. Specifically, the District shall make purchases that are consistent with the purchasing principles of:

- Acceptable quality at lowest price;
- Transparency in use of public funds;
- Protection against conflict of interest;
- Maximization of competition;
- Equal and fair competition; and
- Legal/regulatory compliance.

**3. Solicitation Process:**

- a. All purchases are subject to the competitive solicitation process if the anticipated annual cost is \$10,000 or more and an Exception to Full and Open Competition as defined in the District Purchasing Regulations does not apply.
- b. The Superintendent or designee shall set solicitation dates and opening time according to District procedures and State rules. The District shall be represented by appropriate staff members at all bid openings including at least one representative from Procurement Services. The Procurement Services staff member representing the District shall call the time for receiving solicitation responses closed at the time specified in the solicitation document(s). Solicitation responses will not be accepted after the time specified in the solicitation document has been called.

**4. Board Approval:**

Specific Board approval shall be required for all purchases greater than \$200,000 except those purchases specifically pre-approved by the Board and/or those purchases that are within a Board-approved bid/RFP. The Board may change its list of pre-approved items at any time (see Board Policy DB [Planning, Programming, Budgeting System]).

**5. Contracts:**

**a. Contracts for Good and Services:**

All District Standard Contracts for Goods and Services, including purchase orders and performance contracts, require the following approval:

- (1) All District-generated contracts for the purchase of non-construction goods and services on the Board pre-approved list shall be approved and executed by the Director of Procurement Services.
- (2) All District-generated contracts for the purchase of non-construction goods and services in excess of \$200,000 annually and not on the Board pre-approved list shall be approved by the Board. Upon approval by the Board, the Director of Procurement Services shall execute the contract.
- (3) A copy of each standard contract form used by the District shall be filed in the office of the attorney and shall be reviewed annually by the attorney and the Director of Procurement Services.
- (4) Contracts other than those of District standard form shall be reviewed by the attorney and Director of Procurement Services.

**b. Construction Contract Approval:**

All District-generated contracts for construction and construction related services require the following approval:

- (1) Construction contracts in the amount of \$25,000 or less shall be approved by the appropriate Division head and executed by the Superintendent or designee;
- (2) Construction contracts in the amount greater than \$25,000 to \$200,000 will be approved and executed by the Superintendent or designee;
- (3) Construction contracts in excess of \$200,000 will be recommended by the Superintendent and approved by the Board. Superintendent or designee will execute the contract.

**6. Vendor Evaluation:**

Vendor performance, including those vendors providing contracted services, will be routinely evaluated using procedures outlined in District Procurement Regulations.

**H. BOARD OF EDUCATION REPORTS:**

The Superintendent or designee shall:

- 1. Provide the Board quarterly reports of the financial activities of the District and other reports required by state law;
- 2. Notify the Board of the following:
  - a. Expenditures greater than \$100,000;
  - b. Budget line item increases of both 20% or more, and at least \$100,000.
- 3. Provide a year-end, projected, general fund financial statement for the preceding fiscal year no later than the October Board Work Session each year.



## **Grants (Board Policy - Policy Index DFF-R)**

### **RATIONALE/OBJECTIVE:**

The Cobb County School District (District) seeks to maximize its sources of revenue for the benefit of students, employees, and taxpayers.

### **RULE:**

The District recognizes and appreciates that organizations and/or individuals may wish to award grants, contribute gifts, make donations or provide sponsorships to the schools in the District.

The system reserves the right to determine if the grant, gift, donation, or sponsorship is appropriate and may reject those it deems inappropriate or unsuitable.

### **A. GENERAL PROVISIONS:**

1. To be acceptable, a grant, gift, donation, or sponsorship must:
  - a. Have a purpose consistent with the beliefs/philosophy of the District;
  - b. Not bring undesirable or hidden costs to the District;
  - c. Place no undesirable restrictions on the Board of Education (Board);
  - d. Not be inappropriate or harmful to the best education of students;
  - e. Not imply endorsement of any business or product or belief; and
  - f. Not be in conflict with any Board Policy, Administrative Rule, state law, or District financial procedures.
2. In accepting any donations as items or services to the athletic programs of the District, the Superintendent or designee shall establish a valuation of the donation and may request from the donor a valuation or an accounting of actual costs incurred regarding the donation.
3. The Superintendent or designee also may set a valuation for donations to other programs as appropriate or required for accounting purposes.
4. The Superintendent is authorized to develop and implement additional administrative regulations to govern the acceptance of gifts, donations, grants, or bequests to the school system.

### **B. GRANT APPLICATION:**

The District, including schools and District divisions, are encouraged to apply for competitive grant funding from sources including local, state, and federal government as well as non- governmental agencies and organizations. For the purpose of this Rule, competitive grants are defined as those grants that are awarded through an application process in which multiple grant applications are solicited through a grants notice or request for proposal.

1. **Office of Accountability, Research, and Grants:**

Employees considering applying for a grant in the amount of \$10,000 or more, and/or involves payroll, and/or has a state or federal ID should first contact the District's Office of Accountability, Research, and Grants for guidance and to ensure compliance with Administrative Rules related to the approval process.
2. **Required Compliance:**
  - a. The District shall comply with all local, state, and federal rules and regulations concerning these grant programs.
  - b. All grants applied for shall comply with Board Policy, District Administrative Rules and District procedures including, but not limited to, the following:
    - (1) Board Policy DB (Planning, Programming, Budgeting System);
    - (2) Board Policy DI (Accounting and Reporting);
    - (3) Board Policy CEB (Superintendent Duties);
    - (4) Board Policy KB (Public Information Program);

- (5) Administrative Rule GBRG-R (Non-school Employment);
- (6) Administrative Rule GAKA-R (Reduction in Force)
- (7) Administrative Rule FEAE-R (Construction on District Property Funded by Others)
- c. Prior to submission of each competitive grant application with an award of \$10,000 or more, and/or involves payroll, and/or has a state or federal ID, participation in basic District Policies & Procedures for Grants training must be completed by submitting school staff and/or submitting/participating Central Office staff.
- d. An administrator must be selected to be responsible for following all grant guidelines, compliance requirements, and creating/managing the budget.

**C. DISTRICT APPROVAL:**

**1. Administrative:**

Prior to submission, all grant applications in the amount of \$10,000 or more, those that involve payroll, and/or have a state or federal ID shall have the approval of:

- a. The applicant's principal, department head, and/or division head;
- b. Other District office personnel as appropriate;
- c. The Office of Accountability, Research and Grants; and
- d. Cabinet level staff and/or the Superintendent.

**2. Board:**

**a. Initial:**

The Superintendent and/or Board shall approve any grant that:

- (1) Requires a special appropriation from the General Fund prior to the acceptance of the grant's funding; or
- (2) Specifically requires Board approval.

**b. Continuing:**

In subsequent years:

- (1) These funds shall be disclosed in the District's annual budget in compliance with Board Policy DB (Planning, Programming, Budgeting System) requirements regarding non-recurring project funds; and
- (2) The continuing acquisition of these funds shall be based on Board approval of the annual budget.

**D. LEGAL REVIEW:**

Once a grant has been awarded, any required contract must be reviewed and approved by the Board Attorney, Superintendent and Board in compliance with Board Policy BBA (Board Powers and Responsibilities).

**E. MATCHING FUNDS:**

Any grant application which requires "Matching Funds" which are not currently budgeted must be presented to the Executive Cabinet for review and approval. It will be the determination of the Executive Cabinet to identify available matching funds and get approval from if necessary. This final decision will be made only AFTER a pre-award has been granted by the grantor.

**F. GRANT, GIFT AND DONATION EXPENDITURES:**

All grant, gift, and donation expenditures must follow District financial procedures.

**G. QUARTERLY REPORT OF COMPETITIVE GRANTS:**

Financial reporting for grants will be included in the Board Financial Report that is presented to the Board each quarter.

**H. BUDGETING OF COMPETITIVE GRANTS:**

Each fiscal year, the development of the original budget for competitive grants will be based upon the most recent Consolidated Application or competitive grant information. During the fiscal year, administration has the authorization to make budget changes to competitive grants and Other Funds, based on the need to match grant awards and available funding.

## **Internal Audits** **(Board Policy - Policy Index DID-R)**

### **RATIONALE/OBJECTIVE:**

Internal Compliance is an independent audit function established within the Cobb County School District (District) to document financial integrity and to promote efficiency, effectiveness, and economy in District operations.

### **RULE:**

#### **A. AUDIT RESPONSIBILITIES:**

1. Manage and/or perform District audits.
2. **Verify compliance with:**
  - a. Laws and regulations;
  - b. Board Policies;
  - c. District Administrative Rules; and
  - d. Written departmental procedures.
3. **Evaluate internal controls and seek improvements that will:**
  - a. Enhance the District's performance;
  - b. Reduce the risk of fraud and other corrupt/illegal conduct (Administrative Rule DIE-R [Fraud Prevention]); and
  - c. Increase accountability to the public.

#### **B. AUTHORITY:**

1. **Scope:**  
All District schools, departments, programs and functions are subject to audit.
2. **Access:**  
All audits will be performed with full, free and unrestricted access to all District functions, records, and property.



## **Fraud Prevention (Board Policy - Policy Index DIE-R)**

### **RATIONALE/OBJECTIVE:**

The Cobb County School District (District) has a responsibility to uphold the public trust. Internal Compliance is an independent audit function established within the District to document financial integrity and to promote efficiency, effectiveness, and economy in District operations.

### **RULE:**

District employees are subject to the requirements of the Georgia Professional Standards Commission Code of Ethics for Educators (Administrative Rule GAGC-R [Employee Ethics]). In addition to the professional requirements, the District identifies the following actions as examples of prohibited conduct, and establishes the following guidelines for reporting their occurrence or suspected occurrence:

### **MISCONDUCT:**

#### **This includes, but is not limited to:**

1. Any crime defined in Title 16 of the Official Code of Georgia Annotated (O.C.G.A.) or any applicable federal law involving dishonesty or fraud.
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including, but not limited to:
  - a. Approving, encouraging, or participating in any financial or business transaction or activity which presents, or could be reasonably interpreted to present, a real or potential conflict of interest, whether as defined in District Administrative Rules GAG-R and GAGC-R, or otherwise;
  - b. The failure to provide or withholding of information that could affect a financial or business decision under consideration by the District or that results in an undue loss or expense to the District, which loss or expense could have been avoided or mitigated had such information been disclosed;
  - c. Abuse, misuse, or destruction of District property, funds, or other resources; and/or
  - d. Violations of the Code of Ethics.

### **NOTIFICATION:**

1. An employee who knows of or suspects financial fraud or other financial misconduct shall immediately report such suspicions to Financial Services Division Internal Compliance.
2. **Audit Procedures:**  
**The Financial Services Division Internal Compliance Department shall:**
  - a. Refer the financial misconduct matter to Human Resources Employee Relations for resolution and action; and
  - b. As appropriate, audit financial records and transactions and document the facts and findings of such audit in a written report and forward to Human Resources Employee Relations.
3. **Reprisals:**  
No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.



# Student Activities Funds Management

## (Board Policy - Policy Index DK-R)

### RATIONALE/OBJECTIVE:

The Cobb County Board of Education (Board) Policy DI (Accounting and Reporting) establishes the expectation that the Cobb County School District (District) will establish financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and state and federal law. Board Policy DI necessitates the establishment of clearly stated and understood guidelines for the consistent accountability of Student Activities funds.

### RULE:

#### A. GENERAL PROVISIONS:

1. **Revenues:**

Funds collected from students and other sources for student activities shall be committed for the intended purpose of the school-related program and/or activity in accordance with the District's Local School Accounting procedures and Board Policy.

2. **Expenditures:**

All payments and purchases must be authorized by the Principal or Principal's designee as prescribed in the District's Local School Accounting procedures, purchasing regulations, and Board Policy.

3. **Reporting:**

All receipts and disbursements for schools shall be included in the Quarterly Board Financial Report.

#### B. ATHLETIC GATE RECEIPTS/TICKET SALES:

Schools finance the operations of athletic programs through gate receipts from regular season competitions, gate receipts from playoff competitions in accordance with Georgia High School Association rules, donations from Booster Organizations, and/or from corporate partnerships.

Guidelines and procedures for athletic/special event gate receipts/ticket sales may be found in the District's Local School Accounting Standard Operating Procedures Manual.

#### C. ATHLETIC CONCESSION MONIES:

District guidelines for the accounting and reporting of high school athletic concession monies are as follows:

1. **School Receives Proceeds:**

If the school is the direct recipient of the monies received from the sale of athletic concessions, the monies shall be handled in accordance with procedures specified by the Financial Services Division.

2. **Booster Organization Received Proceeds:**

Booster Organization monies shall be handled in accordance with Administrative Rule LEC-R (Booster Organizations).



## **Public Information Program (Board Policy - Policy Index KB)**

With respect to the community, the Cobb County Board of Education (Board) expects the Superintendent to actively encourage input and engagement, especially with parties that are directly affected by Cobb County School District (District) operations.

Accordingly, without limiting the above, the Superintendent shall establish procedures to:

1. Be responsive, whether directly or through appropriate staff, in timely communications with parents/guardians.
2. Utilize personal communications.
3. Seek evaluative feedback from persons directly affected by (District) operations.
4. Seek input from parents/guardians into major changes in District operation.
5. Inform parents/guardians about major changes in the District. This includes:
  - a. Programmatic changes; and
  - b. Notification of owners of property contiguous to the involved District property that the Board has approved an outside facility construction project for said property. The notice shall be by certified and first class mail and shall be mailed at least five days prior to the start of the actual construction project. Projects requiring notice include, but are not limited to, the following:
    - (1) Building additions;
    - (2) Telecommunications facilities/Cellular towers (See Administrative Rule FJA [Construction of/Improvements to Facilities on District Property by Community Organizations or Individuals]);
    - (3) Property-line fencing;
    - (4) Parking lot changes;
    - (5) Retention ponds; and
    - (6) Re-roofing.
6. Establish and maintain processes to engage, and a variety of opportunities to involve, citizens in the education of Cobb County children.
7. Encourage the parents and guardians of students attending District schools to actively participate in their respective school's PTA/PTSA.
8. Promote the visibility of the Board when representing the District at external functions and with elected leaders on political issues.



*Superintendent and Board Members at the groundbreaking for CITA-Allatoona.*

## **Partners in Education**

**(Board Policy - Policy Index LE-R)**

### **RATIONALE/OBJECTIVE:**

The Cobb County School District (District) recognizes that community partnerships enable the District and individual schools to reach beyond their immediate financial, personnel, physical and curriculum resources to provide options for student learning that may not otherwise be available. The District also recognizes that community partnerships expose business and industry owners and employees, professionals and community leaders to the schools and the broad range of intellectual and social experiences that occur within them. Lastly, the District acknowledges that community partnerships help meet basic student support needs, thereby improving students' ability to learn and raising their aspirations.

### **RULE:**

#### **A. MISSION:**

The mission of the Partners in Education Program is to establish and support partnerships that utilize community resources to enrich and extend the education opportunities for Cobb County students.

#### **B. COBB CHAMBER OF COMMERCE:**

The Cobb Chamber Partners in Education Program (Program) is coordinated by the Cobb Chamber of Commerce's Education Department (Chamber). Contacts for the Program are as follow:

1. The Chamber contact is the Education Department Manager;
2. The District contact is the Chief of Staff.

#### **C. PARTNERSHIPS:**

##### **1. Establishing Partnerships:**

Businesses interested in becoming Partners in Education should contact the Chamber directly or indicate their interest to the Principal of the school with which they would like to become a Partner. Additionally:

- a. Partnerships may be established at any time;
- b. Partners do not have to be members of the Chamber; and
- c. Principals should review information regarding potential Partners in order to make informed decisions regarding the establishment of a Partnership.

##### **2. Partners in Education Coordinator:**

Principals shall appoint a staff member to serve as the school's Partner in Education Coordinator (Coordinator). The Coordinator should:

- a. Serve as the school's contact person for the Partner;
- b. Facilitate ongoing communication between the school and the Partner;
- c. Assist in the development of Partnership Plan/s as described below; and
- d. Schedule time and place for Partnership activities.

##### **3. Ending Partnerships:**

- a. Partnerships may be ended by either the school or the Partner.
- b. If the Principal determines that a Partnership is not working for the for any reason, he/she should notify the Partner that the school will not be renewing the Partnership at the end of the school year or at another time in the discretion of the Principal with consultation with the Chief of Staff. The Chamber will assist with this communication if requested by the Principal.

**D. PARTNERSHIP PLAN:**

1. Each school participating in the Program should collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
  - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of the partnership;
  - b. Highlight the most significant activities/contributions planned as a result of the partnership;
  - c. Include at least one such activity/contribution per quarter of the calendar year;
  - d. Anticipate that additional needs may arise; and
  - e. Include activities that the school can do for their Partner as well as activities the Partner is doing for the school.
2. Copies of the completed Plan are to be submitted to the Chamber of Commerce and the appropriate Level Assistant Superintendent.
3. The Chamber will notify Partners and/or schools when it is time to renew the Plan.

**E. EXPECTATIONS/LIMITATIONS:**

All Partners in Education are subject to all Policies and Rules of the District and the school. These include, but are not limited to, the requirements found in Administrative Rule KM-R (Visitors to School); Administrative Rule KG-R (Advertising in the Schools); and Administrative Rule KJ-R (Use of School Facilities).



## **Authorization of Enhanced Security (Board Policy - Policy Index GAMB)**

The Cobb County Board of Education (Board) is committed to maintaining a safe and secure working and learning environment. Unless authorized by the Board or Superintendent accordance with this policy, or specifically authorized by state law, employees shall be prohibited from bringing weapons on any property or in any building owned or leased by the Cobb County School District (District), at school functions, and on school buses or other transportation furnished by the District, as those terms are defined by O.C.G.A. 16-11-127.1. Employees in violation of this policy shall be subject to disciplinary action, up to and including termination of employment.

Pursuant to O.C.G.A. § 16-11-130.1, the Superintendent may authorize certain personnel to possess or carry weapons on any property or in any building owned or leased by the District, at a school function, in school safety zones, or on a bus or other transportation furnished by the District (as those terms are defined by O.C.G.A. 16-11-130.1), subject to the following conditions:

- Personnel whose primary responsibility is classroom supervision will not be authorized to possess or carry weapons.
- Personnel who have been authorized in writing to have in such person's possession or use within a school safety zone, at a school function, or on a bus or other transportation furnished by a school a weapon will be provided written verification which will specify the weapon or weapons which have been authorized and the time period during which the authorization is valid.
- Training of approved personnel shall occur prior to their authorization to carry weapons. The training shall be approved in advance by the Superintendent and shall, at a minimum, include training on judgment, pistol shooting, marksmanship, and a review of current laws relating to the use of force for the defense of self or others. The Superintendent may substitute for certain training requirements an individual's prior military or law enforcement service if he or she has previously served as a certified law enforcement officer or has had military service which involved similar weapons training.
- An approved list of the types and quantity of weapons and ammunition authorized to be possessed or carried shall be prepared and maintained by the Superintendent.
- Selection of personnel to possess or carry a weapon shall be done strictly on a voluntary basis and no personnel will be terminated or otherwise retaliated against for refusing to possess or carry a weapon. The final appointment will be made by the Superintendent consistent with the requirements of this policy. Each employee appointed must be licensed under the laws of the state to carry a firearm and shall be subject to an annual criminal history background check. Approval will not be granted for any employee who has had an employment or other history indicating any type of mental or emotional instability as determined by the Superintendent after review of relevant documentation and information. The Superintendent shall be able at any time to remove or suspend the authority granted to any employee under this policy.
- Weapons possessed or carried by personnel under this paragraph shall be secured as follows: Concealed weapons are permitted if they are carried on the person and not in a purse, briefcase, bag, or similar other accessory which is not secured on the body. If maintained separate from the body, the weapon shall be maintained in a secured lock safe or similar lock box that cannot be easily accessed by students or unauthorized individuals.

In addition to those employees appointed pursuant to this policy, the Board recognizes that other exceptions exist under O.C.G.A. §16-11-127.1. All records regarding the appointment of individual employees and the implementation of this program shall be exempt from production under the Open Records Act as specified in Georgia law.

The Superintendent is authorized to develop procedures consistent with this Policy.



*Vapor Wake dog monitoring students as they arrive at school*



*Vapor Wake dog searching a row of lockers*

# FY2026 BUDGET DEVELOPMENT PROCESS

## BUDGET PROCESS SUMMARY

A local government budget is a financial plan that details the government's projected revenues and expenditures on specified programs, functions, activities, or objectives.

The budget process is the procedure used by local government to develop the annual budget. It includes the details of schedules and who is responsible for information gathering or review.

The Cobb County School District budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the District 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. Budget sessions with the Board and official public budget meetings are conducted. After the Board's legal adoption, the new fiscal year budget is submitted to the Georgia Department of Education by the required deadline, typically October 31, for a formal approval.

## General Budget Development Methodology

The budget is developed utilizing a **structural balanced budget** philosophy where actual recurring revenue equals recurring expenditure appropriations. If one-time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one-time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level of at least 8.33% (one month reserve) of General Fund expenditure appropriations (Board Policy DB, Section B.1.c).

## Conservative Budget Practices

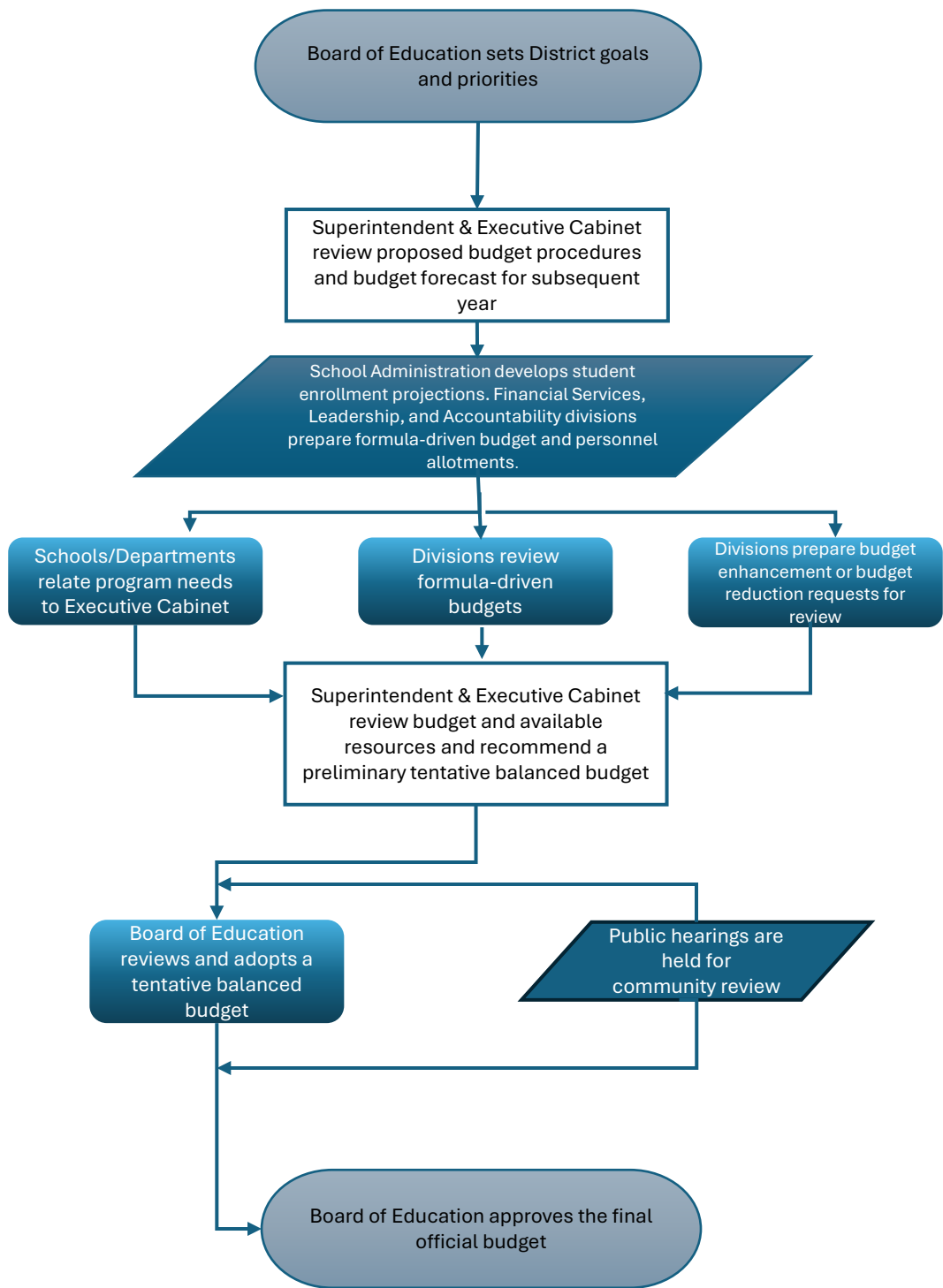
Conservative budget development practices will continue to allow for extra budget flexibility in future budgets. Practices include the utilization of average teacher salaries even when beginning teachers are hired, revenue estimates based on the most recent data, conservative projections of revenue and expenditures, and strict budget development policies.

## Budget Reduction

The Cobb School Board has clearly demonstrated the courage to make expenditure reductions when necessary to balance the General Fund during previous fiscal years. Successful historical performance of position cuts and expenditure cuts assisted in the budget balancing process while minimally impacting the instruction of students yet maintaining student performance.

## Student Achievement Driven Funding Analysis

CCSD departments continually analyze existing instruction and support functions to see if adequate results have been achieved. The budget development process has frequently re-deployed funding from less successful programs to new innovative programs which assist in student achievement.



# **FY2026 BUDGET DEVELOPMENT TIMELINE AND CALENDAR**

The budget preparation process extends for a period of approximately twelve months beginning in July. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local seven-member Board of Education for legal adoption prior to July 1. The following are the major elements included in the school district budget process:

## **PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION**

### **JULY-JANUARY**

- Prepare budget calendar and budget procedures
- Prepare preliminary budget forecast
- Gather budget balancing information (schools and departments)
- Prepare school district personnel allotment projections
- Prepare operational department projections
- Prepare revenue projections
- Prepare revenue/expenditure estimates for other funds

## **TRACK ACTIVITIES THAT COULD IMPACT BUDGET DEVELOPMENT**

### **JULY-JUNE**

- Administration tracks and reports legislative activities

## **TAX DIGEST UPDATE**

### **MARCH**

- Annual meeting with Cobb Tax Assessor to update Cobb County Government entities regarding the development of the tax digest and digest growth

## **BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL**

### **APRIL**

- Board of Education/Administrators review proposed budget; Board of Education adopts a Tentative Budget - April 24, 2025

## **BUDGET INPUT FROM COBB COUNTY CITIZENS ON FY2026 TENTATIVE BUDGET**

### **APRIL-MAY**

- Board of Education gathers budget input from the citizens of Cobb County at FY2026 Budget Public Forums - April 24, 2025 at 6:30 PM and May 15, 2025 at 6:30 PM

## **FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION**

### **MAY**

- Board of Education approves FY2026 Final Budget - May 15, 2025 at 7:00 PM

# **BUDGET AMENDMENT PROCEDURES**

## **General Guidelines**

The chief administrator of each department is responsible for the initiation of a budget amendment. A budget amendment is required when a department head desires to deviate from the original board approved budget. Each budget administrator is responsible for being knowledgeable about his or her assigned accounts and for the management of his or her assigned accounts. Department budget administrators cannot exceed their budgets. The State of Georgia does not permit deficit budgets. Additionally, strict QBE requirements necessitate timely budget adjustments so that account expenditures may be properly monitored for QBE compliance.

## **Budget Amendment Justification**

All budget amendments must have proper documentation to explain why money is being moved. If there is a budget adjustment for the transfer of funds from one account to another, there must be an explanation for the use of the funds.

## **MUNIS Financial System Budget Amendment Procedure**

The Budget Transfer and Amendment program performs budgetary transactions for the current year. This may reduce one budget line and increase the other or subtract from the bottom-line budget amount for either revenue or expense accounts.

- Workflow settings and business rules are established for the transfer and amendment process.
- The budget amendment initiator has the appropriate user and account permissions to access and enter the budget transaction. Supporting documentation must be attached to the transaction.
- This transaction will be released through a workflow process that requires each approver to review and take appropriate action (Approve, Reject, Forward, Hold).
- Once final approval has been granted, the transaction will be posted to the budget account by Financial Planning & Analysis (FP&A).

## **Budget Rollup Codes**

In the Munis Financial System, expenditures are controlled by account groupings called Budget Rollup Codes. The District's Accounting Services department creates and maintains the General Ledger Chart of Account segments. The office of Financial Planning & Analysis (FP&A) uses the existing segments to create accounts. FP&A also creates and associates Rollup Codes for accounts to accommodate related appropriations.

Budget Rollup code classifications allow flexibility to spend budgeted funding throughout all accounts within the grouping. A budgeted amount is assigned and loaded to major expenditure accounts during the creation of the initial school budget. During the budgeted year, the actual operations may require the need for additional accounts to ensure proper expenditure recording within this roll up. A budget administrator may ask FP&A to set up zero budget accounts within their scope of responsibility to purchase items that were previously not budgeted, providing that the

expense is kept within its Budget Rollup limits. The system will accept expenditures to any account line within the Budget Rollup group (including non-budgeted or zero budget accounts).

### **Capital Projects Budget Amendments**

All budget adjustments for SPLOST-related funds are prepared by the Capital Projects Accounting Department. Any budget adjustment necessary as a result of a purchase order or a change order to a capital project must accompany the order document for approval. No encumbrances or expenditures will be processed until a budget adjustment has been approved and signed by all appropriate administrators.

### **Grant Budget Amendments**

All grants are the responsibility of the grant administrator. It is the policy of Financial Services to continue recurring grant budgets at the previous year's dollar amount. If the grant administrator is aware of upcoming federal/state appropriation increases or decreases, it is his/her responsibility to adjust the budgets as soon as possible. These preliminary budgets are *estimates* only. The grant administrator is responsible for adjusting these budget estimates to the current year grant approved amounts for revenue and expenditures as soon as the approved amounts are determined, and proper documentation received. The grant administrator should be in constant contact with the grant agency to ensure all rules and procedures relating to the grant are followed. The grant administrator is required to be proactive to ascertain the current grant procedures and current approved grant amounts. The grant administrator is responsible for expenditures over and/or under the budget. Before a grant application is submitted to the Board or State/Agency, the grant administrator is required to provide a copy of the grant for review by the grant accountant.



## Budget Amendment Process Flow Chart

### **Budget Amendment Initiator**

A budget amendment request is set up by entering the journal entry into the District's MUNIS financial system with supporting documentation attached. This transaction enters the workflow approval process.



### **Budget Administrators**

Required approvers receive a system notification. Each approver level must review the amendment entry and supporting documentation and take the appropriate action – approve, reject, hold, or forward.



### **Approval Routing**

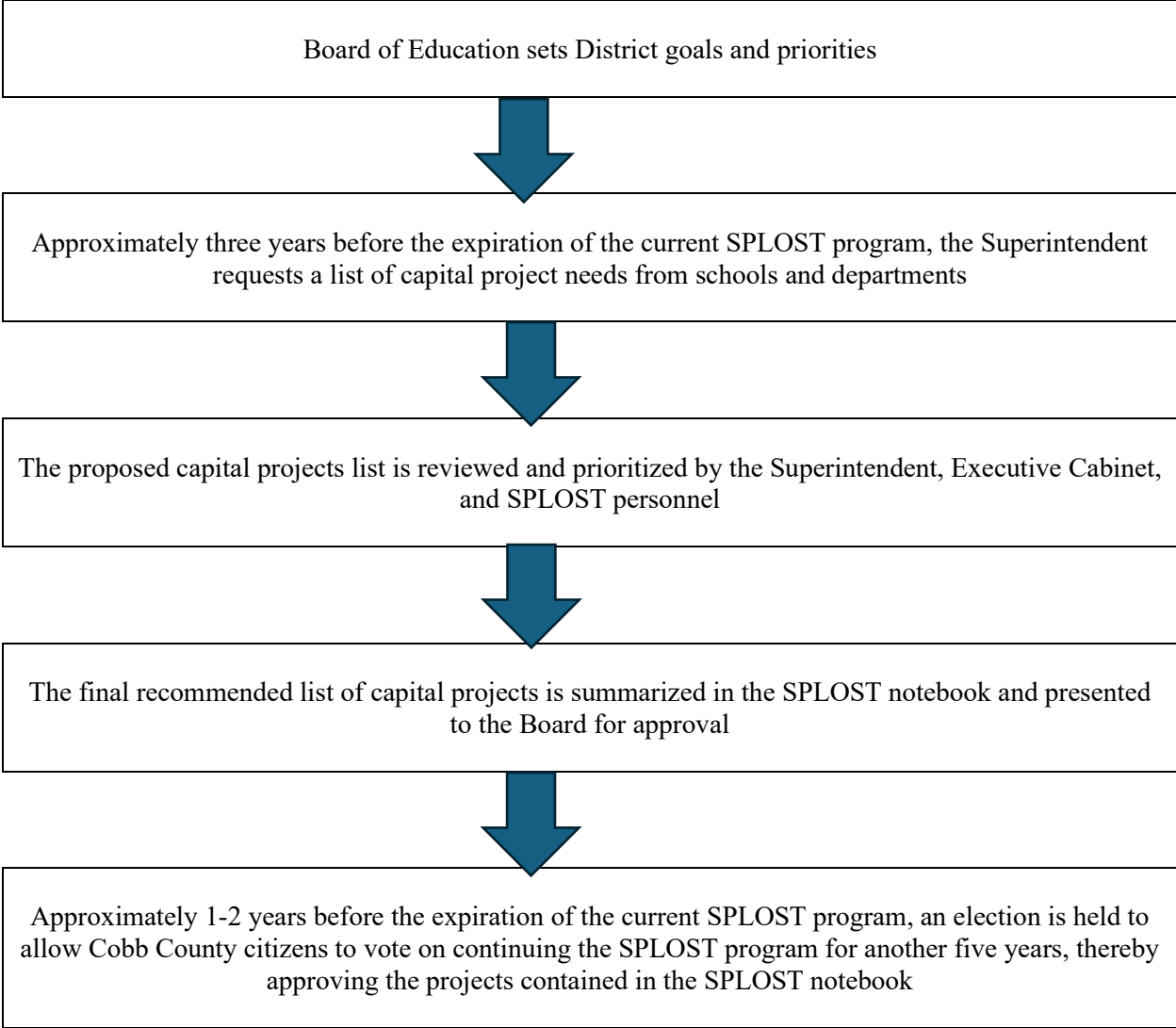
- Department Budget Administrator
- Director of Financial Planning & Analysis or Director of Capital Projects Accounting
- Chief Financial Officer
- Executive Cabinet Member
- Superintendent (for amendments greater than or equal to \$200,000)
- Board (for an increase or decrease to the original budget)



### **Financial Planning & Analysis**

FP&A will verify the accuracy of account codes, amendment amount, and sufficiency of the supporting documentation. If all requirements are fulfilled, the entry is posted to the budget in MUNIS.

# CAPITAL PROJECTS BUDGET DEVELOPMENT PROCESS



**CAPITAL PROJECTS APPROVAL AND BUDGET  
ADJUSTMENT GUIDELINES  
Reviewers and Approvers**

		Capital Projects Manager, Assistant Director or Director	SPLOST Director of Accountability	Administrator in Charge of the Project / Program (Non Construction)	Executive Director SPLOST Program
1	Initial Budget Adjustment SPLOST Setup in the Munis System and reconcile with the SPLOST Master Cash Flow.	X	X		X
2	Budget Adjustment where funds already distributed to an Administrator program are reallocated to another initiative within that program.	X	X	X	X
3	Budget Adjustment for a program that is under budget where the amount under budget is moved to a contingency account.	X	X		X
4	Budget Adjustment for a program that is over budget where decisions are made on how to fund the overage either using available revenue or contingency.	X	X	X	X
5	Budget Adjustments between \$25,000 and \$200,000 that were referenced on a Staff Coordination Record. (Attach the Staff Coordination Record to the Budget Adjustment which reflects approval).	X	X		X
6	Budget Adjustments over \$200,000 (Attach the Board Agenda Item which reflects approval).	X	X		X
7	Budget Adjustments to reallocate funds within a project/initiative.	X	X		
8	Budget Adjustments in the District Building Fund (Fund 0353).	X	X		X
9	Revenue Adjustments under \$200,000.	X	X		
10	Revenue Adjustments over \$200,000.	X	X		X



## **Divisions and Departments**

*Artwork by student at Smitha MS*

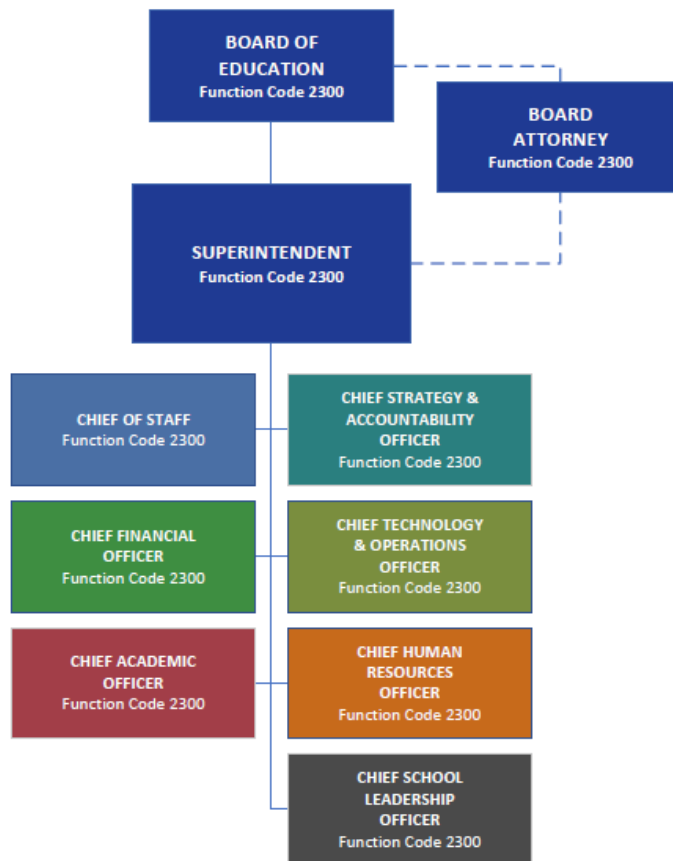
# SUPERINTENDENT DIVISION

## DIVISION RESPONSIBILITIES

The Georgia Constitution requires that an elected Board of Education oversees each public school system. The Cobb County School District is governed by a seven-member board - each member is elected by the public and serves a four-year term. The Board appoints a Superintendent of schools to serve as the Chief Executive Officer (CEO). The Superintendent is responsible for implementing educational programs and running the day-to-day operations of the school district.

## DIVISION ORGANIZATION

The Superintendent's Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



## MAJOR DEPARTMENT TASKS

**Board Attorney** - Each year the Board retains the services of an external attorney to provide legal advice and to handle legal matters for the school district.

The **Chief of Staff**, **Chief Strategy & Accountability Officer**, **Chief Financial Officer**, **Chief Technology & Operations Officer**, **Chief Academic Officer**, **Chief Human Resources Officer**, and **Chief School Leadership Officer** assist the Superintendent in supervising all activities and operating functions of the school district.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Board Meetings:</b>			
Meetings are held once per month with a daytime Work Session and an evening Voting Session	12 Board Meetings	12 Board Meetings	12 Board Meetings
<b>Local School Principal Advisory Council:</b>			
Six (6) members from each school provide advice and recommendations to the principal and, as appropriate, to the Board	Each council contains: <ul style="list-style-type: none"> <li>• Two (2) teachers</li> <li>• Two (2) parents</li> <li>• Two (2) business representatives</li> <li>• The principal</li> </ul>	Each council contains: <ul style="list-style-type: none"> <li>• Two (2) teachers</li> <li>• Two (2) parents</li> <li>• Two (2) business representatives</li> <li>• The principal</li> </ul>	Each council contains: <ul style="list-style-type: none"> <li>• Two (2) teachers</li> <li>• Two (2) parents</li> <li>• Two (2) business representatives</li> <li>• The principal</li> </ul>
<b>Facility &amp; Technology Committee:</b>			
15 appointed members (1 by the Superintendent and 2 per Board Member) meet to oversee the SPLOST spending	Meetings are held quarterly. Four (4) F&T Committee Meetings were held in FY2023.	Meetings are held quarterly. Three (3) F&T Committee Meetings were held in FY2024.	Meetings are held quarterly. Four (4) F&T Committee Meetings were held in FY2025.
<b>Superintendent's Leadership Meetings:</b>			
All District-level Leadership	Four (4) scheduled Leadership & Learning meetings were held during FY2023.	Five (5) scheduled Leadership & Learning meetings were held during FY2024.	Five (5) scheduled Leadership & Learning meetings were held during FY2025.
<b>Superintendent's Principal Meetings:</b>			
All District-level Principals & High School-level Assistant Principals	Four (4) scheduled meetings were held during FY2023.	Five (5) scheduled meetings were held during FY2024.	Five (5) scheduled meetings were held during FY2025.
<b>Superintendent's Teacher Advisory Council:</b>			
Members are the three (3) current and three (3) past District-level Teachers of the Year	The Superintendent met with this advisory group three (3) times during FY2023.	The Superintendent met with this advisory group three (3) times during FY2024.	The Superintendent met with this advisory group three (3) times during FY2025.
<b>Business and Community Advisory Committee:</b>			
Members appointed by the Superintendent	The Superintendent met with this advisory group three (3) times during FY2023. There were 12 members.	The Superintendent met with this advisory group three (3) times during FY2024. There were 11 members.	The Superintendent met with this advisory group three (3) times during FY2025. There were 11 members.

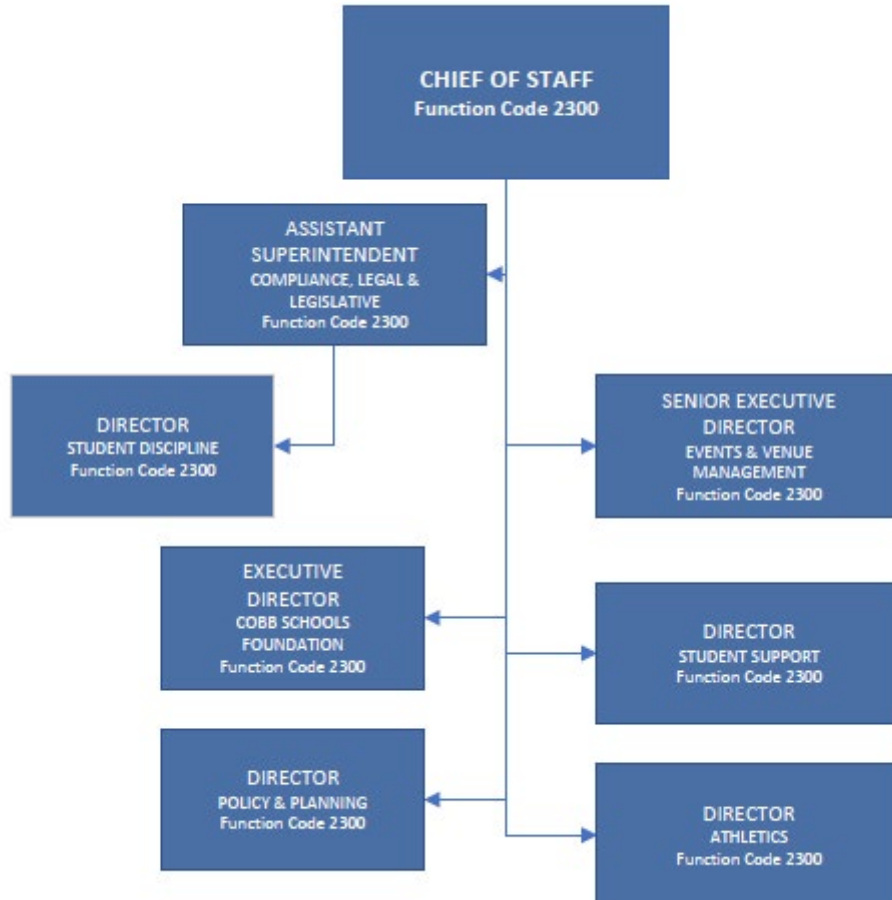
# CHIEF OF STAFF DIVISION

## DIVISION RESPONSIBILITIES

- Ensures effective operations of the Superintendent’s Office
- Provides comprehensive support to assigned areas
- Provides strategic communications counsel to the Superintendent
- Serves as a credible representative of the Superintendent within the district, in the community, and at state and national levels

## DIVISION ORGANIZATION

The Chief of Staff Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



## CHIEF OF STAFF DIVISION

### MAJOR DEPARTMENT TASKS

#### Compliance and Legislative Affairs

The Compliance and Legislative Affairs Office serves to ensure compliance with federal and state mandates and procedures while working with staff and community members to advocate for the legislative interests of the school board.

#### **Legislative Priorities**

Each year, the Cobb County School District meets with members of the Cobb legislative delegation to present its approved list of legislative priorities. With the variety of comprehensive issues related to state funding and school-related legislation, CCSD is well served by keeping local legislators apprised of important education issues.

#### **Open Records**

This area is responsible for the following matters:

- Open Records requests
- Subpoenas
- Request to produce documents
- Assist local schools regarding FERPA requests

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Compliance &amp; Legislative Affairs:</b>			
<b>Legislative Priorities:</b>			
Bills Requiring Action	27	23	63
Committee Presentations	9	7	5
Education Advocacy Meetings	18	19	27
<b>Records/Subpoenas:</b>			
Records Requests	534	539	645
Subpoenas for Records	40	47	47
Directory Information/Verification	28	42	17
Production of Documents	20	27	26
Other Record Requests	18	45	19
Education Records	53	115	108

## CHIEF OF STAFF DIVISION

### Student Discipline

The Office of Student Discipline provides leadership in the development, implementation, and evaluation of Cobb County School District's student discipline policies and procedures. The Office of Student Discipline is responsible for:

- Review of all long-term suspension/expulsion letters
- Hearings for student suspensions over ten (10) days
- Hearings for harm or physical threats to an employee made by a student
- Student discipline waivers
- Appeals to the Cobb County Board of Education and the State Board of Education
- Code of Conduct interpretation and application guidance for local school administration
- Legal Liaison for discipline issues
- Training for administrators participating in discipline hearings
- Monthly discipline summary reports
- Title IX

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Student Discipline:</b>			
<b>Hearings</b>	237	239	510
<b>Hearings Waived by Parent/Guardian</b>	745	737	305

### Events & Venue Management

The Events & Venue Management Department is responsible for planning, managing, and producing district events and coordinating facility space reservations and rentals to school groups, school support organizations, and third-party organizations. The department also manages the Concert Hall at Lassiter High School.

#### *Events Services*

Responsible for planning, coordinating, and producing corporate and public events and live streaming broadcasts. The scope of work includes managing events from conception through execution and includes but is not limited to: securing venues; event design; attendee registration; catering; developing the run of show and script; furniture; décor; stage, audio, visual and lighting; content development; and technical production.

#### *Venue Management*

Responsible for scheduling, contracting, and coordinating the use of schools and other District facilities by school groups, school support organizations, and third-party organizations for meetings, performances, athletic practices and games, and recreational activities. While the Cobb County School District's first priority is educating children, the District is aware of the importance of allowing community groups and sports organizations to use District facilities during non-school hours. This enables schools to be utilized to their maximum potential as groups adhere to guidelines set forth by the District.

**CHIEF OF STAFF DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Event Services:</b>			
Signature Events Produced	28	25	24
Strategic Events Produced	42	54	63
District Events Supported <sup>1</sup>	32	20	18
Combined Audience Attendance (all categories above)	88,336	78,843	73,508
Streaming Events Produced	50	48	48
Streaming Viewership <sup>2</sup>	52,371	72,358	79,397
School Events Supported <sup>3</sup> (Audience Served)	34 (12,023)	100 <sup>4</sup> (57,928) <sup>4</sup>	115 (57,032)
Contracted Events Supported <sup>5</sup>	N/A	33	19
<b>Venue Management:</b>			
Number of Inquiries/Applications	3,680	2,858	3,888
Number of Contracts Executed	1,469	1,650	1,670
Hours used by community organizations	54,506	48,644	68,509
Revenue from facility rentals	\$2,020,361	\$2,195,089	\$2,919,477
Net Revenue Distributed to Schools	\$795,272	\$862,646	\$805,923
<b>Concert Hall:</b>			
Hours used by community organizations	310	199 <sup>6</sup>	213 <sup>6</sup>
Revenue from community use	\$49,950	\$22,647 <sup>6</sup>	\$37,169 <sup>6</sup>
Hours used by school groups	670	581 <sup>6</sup>	822 <sup>6</sup>

<sup>1</sup> Supported events are those for which assets and/or personnel were provided to execute the event, but the Events Office did not have responsibility for planning and managing the event.

<sup>2</sup> Streaming viewership does NOT include content delivered internally over IPTV, except for specific events where the viewers are gathered for viewing (such as the District Kickoff Broadcast) and can be quantified.

<sup>3</sup> School Events Supported refers to events that were planned and managed by local schools for which the Events Office provided resources to produce the events. Any associated costs, such as crew labor costs, were paid by the schools.

<sup>4</sup> Athletic events supported have been added to the school events count beginning with FY2024.

<sup>5</sup> Contracted Events Supported refers to events for school support organizations and third-party organizations which were contracted facility use events. Any associated costs, such as crew labor costs, were paid by the contracting organization. Indicator added in FY2024.

<sup>6</sup> Construction on the Lassiter High School campus reduced the parking capacity which impacted both the school and Concert Hall functions and limited the use of the Concert Hall during FY2024 and a portion of FY2025 for both school and community groups, reducing revenue as well.

## CHIEF OF STAFF DIVISION

### Cobb Schools Foundation

The Cobb Schools Foundation (CSF) is the nonprofit partner of the Cobb County School District, supporting 112 schools and more than 105,000 students. As a 509(a)(3) supporting organization, CSF aligns community resources, business partnerships, and philanthropic investments to advance the district's vision: One Team, One Goal: Student Success.

#### **Governance**

CSF is governed by a 15-member Board of Directors, including:

- Eight (8) Board of Education-appointed trustees
- Seven (7) at-large members representing business, nonprofit, civic, and community sectors

This ensures strong oversight, accountability, and alignment with district priorities.

#### **Our Strategic Priorities**

- 1) Family Stabilization & Student Well-Being  
Provides emergency assistance, food programs, and partnerships that ensure students' basic needs are met so they can stay focused on learning.
- 2) Learning Interventions & School-Based Supports  
Strengthening student achievement through targeted supports such as STRIVE rooms, trauma-informed practices, academic tools, and other innovative learning solutions.
- 3) Workforce Development & Career Pathways  
Connecting students to high-demand career fields through industry-aligned programs, equipment, certifications, and real-world experiences. Focus pathways include healthcare, automotive technology, engineering, energy, and skilled trades.
- 4) Scholarships & Post-Secondary Opportunities  
Providing more than \$100,000 annually in scholarships for graduating seniors - supporting college, trades, certifications, and GED completion.

#### **Key Partnerships Driving Impact**

##### *Wellstar Health System*

A major multi-year partner supporting the Wellstar Healthcare Pathway Program, which funds medical simulation labs, clinical experiences, student competitions, and a 25-year scholarship commitment.

##### *NAPA Auto Parts*

Through a multi-year investment, NAPA holds naming rights for the Automotive Pathway powered by NAPA at McEachern High School, CITA Osborne, and CITA Allatoona - strengthening the region's future automotive workforce.

##### *Cobb EMC*

Cobb EMC is a key partner in developing the district's workforce pipeline, supporting programs that connect students to real-world technical and skilled trade careers.

#### **Additional Partners**

- Superior Plumbing & North Georgia State Fair
- Papa Johns Foundation
- LGE Community Outreach
- Credit Union of Georgia
- EastWest Bank
- Numerous corporate sponsors of district-wide events and scholarship programs

## CHIEF OF STAFF DIVISION

### *Our Impact*

Through strong community support, the Foundation assists 1,000+ students each year across the district - helping them overcome barriers, reach their greatest potential, and grow into future Cobb citizens and leaders.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Cobb Schools Foundation:</b>			
Local School Foundation Oversight	19	18	18
Local School Foundation Totals	\$434,343	\$406,554	\$423,426
Local School Assessment Totals	\$16,071	\$18,543	\$18,237
Total Scholarships/Programs	\$47,827	\$60,500	\$65,160
All-In Campaign	\$42,202	\$51,388	N/A*
Golf Tournament	\$53,342	\$63,147	\$85,595
ASP Scholarships Awarded (Kids First)	\$37,876	\$37,876	\$22,890
Foundation Fund Balance	\$859,575	\$1,394,006	\$2,013,028

\* We did not hold the *Each One Reaches One* Campaign in FY2025

### Student Support

The Office of Student Support provides guidance and assistance regarding student enrollment, including students with discipline orders from other districts; custody issues; guardianship; field trips; school health services; and school social work. Student Support also provides guidance and support in the areas of implementation of *Powers of Attorney for the Care of a Minor Child* and *Kinship Caregiver* affidavits and is the contact for school administrators on Code of Conduct interpretation and application.

The goal is to guide our students, families, and communities to productive academic achievement while coordinating with local school personnel to foster an environment which promotes the physical and emotional well-being of our students.

### *School Health Services*

This area of Student Services has the following responsibilities:

- Assess and manage acute illnesses, chronic health illnesses, and emergencies
- Provide direct care for medically fragile students
- Provide administration of medications (routine and emergency)
- Provide health education training for staff, students, and parents
- Orientation, training, and professional development of School Nurses and Clinic Substitutes
- Development, implementation, and interpretation of procedures and forms for clinic/student health
- Medical consultation for Section 504 plans for eligible students; RTI
- Collaborate with Cobb and Douglas Public Health and Georgia Department of Public Health, including surveillance of absenteeism and infectious illness
- Maintain clinic/student health data
- Oversight of immunization audit compliance
- Support student health and academic success by contributing to a healthy and safe school environment

CHIEF OF STAFF DIVISION

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>School Health Services:</b>			
<b>Student Visits to the Clinic:</b>			
Illness Visits	368,810	398,349	387,257
Injury Visits	139,635	149,367	150,436
Total Visits	508,445	424,826	446,269
Students remaining at school <i>after</i> clinic visit	331,523	373,387	365,607
<b>School (Local) Medical Training:</b>			
Total trainings provided by Consulting Nurses	218	250	327
Total number of school staff participants	8,011	11,115	4,814
<b>District Medical Training:</b>			
Total trainings provided by Nursing Supervisor and/or Consulting Nurses:			
Online	73	7	5
Face-to-Face	16	289	95
Blended	34	59	74
Total number of school staff participants:			
Online	1,115	327	153
Face-to-Face	480	647	712
Blended	664	630	888
<b>Professional Development Training:</b>			
Pre-planning/PLDs and other training provided by Nursing Supervisor and/or Consulting Nurses:			
Total Continuing Education hours provided	1,273	1,739	1,192
Total number of Nursing participants	992	828	549
Total number of Medical Trainings	141	1,384	104
Total number of school nurse participants (face-to-face)	165	486	436
<b>Scoliosis Screenings (nursing rescreens referred to physician):</b>			
Total number of students screened	9,600	9,725	9,339
Total number of students screened and found positive	909	841	678
Total number of students absent/not screened	1,814	893	945
GA4400 Forms completed by a physician	18	48	22
<b>Medical Healthcare Plans, including Medical 504</b>	1,590	1,717	1,503
<b>Significant Communicable Disease Data</b>	COVID-19 Pandemic Measles Influenza Pertussis Scabies Varicella Fifth's Disease Strep, Staph Norovirus Impetigo Monkeypox	COVID Influenza Varicella Fifth's Disease Strep Norovirus Pertussis Measles Tuberculosis	COVID Influenza Pertussis Strep Tuberculosis Fifth's Disease Varicella Norovirus

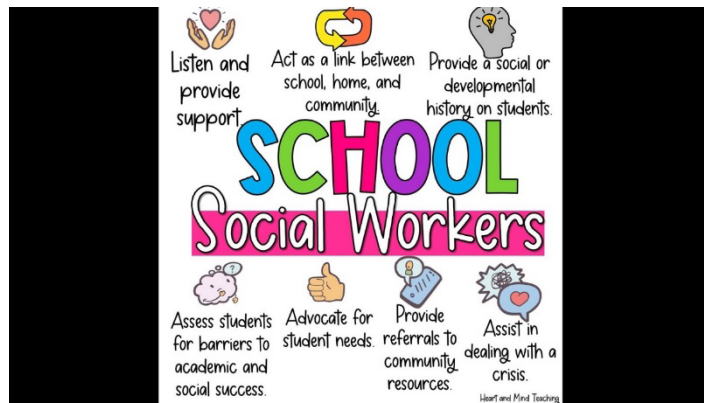
**CHIEF OF STAFF DIVISION**

***School Social Work***

The CCSD School Social Work department focuses on coordinating the efforts of schools, families, and communities toward helping students improve their social, emotional, and physical well-being to support academic achievement. This area includes:

- School Social Workers
- Community Resource Specialists
- DFCS Reporting
- Truancy Prevention Program

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>School Social Work:</b>			
<b>New Cases Referred</b>	16,208	15,110	18,988
<b>Contracts/Services Rendered</b>	99,606	111,469	113,281



**CHIEF OF STAFF DIVISION**

*Policy and Planning*

Policy and Planning is responsible for the development, interpretation, and implementation of Board Policies and Administrative Rules. In addition, the department oversees the District's various student transfer programs and calendar development. The department also assists local schools regarding FERPA requests.

***Policy Development includes:***

- Development, coordination, and distribution of Board Policies and Administrative Rules
- Contact for school administrators for interpretation and implementation of Board Policies and Administrative Rules
- Maintaining on-line policy manual

***Planning includes:***

- Calendar development
- School Choice transfers
- Hardship transfers
- Children of Employee transfers
- Reports to the Board

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Policy &amp; Planning:</b>			
<b>Policy/Rule/Form Revisions/Creations/Deletions:</b>			
Board Policies	13	10	14
Administrative Rules	91	58	110
Forms/Attachments	40	17	61
<b>House Bill 251 Transfers:</b>			
Requested	1,664	1,937	2,112
Selected/Approved	1,240	1,215	1,229
<b>Administrative Transfers:</b>			
Requested	531	545	529
Approved	157	129	135
<b>Child(ren) of Employee Transfers:</b>			
Requested	1,199	1,209	1,103
Approved	1,027	957	841
<b>Continuation of Enrollment Transfers:</b>			
Requested	1,537	1,697	1,853
Approved	866	818	866

## CHIEF OF STAFF DIVISION

### Athletics

The main task of the Athletics Office is to manage the interscholastic activity program in the Cobb County School System. The program provides opportunities for learning experiences in athletics which teaches attitudes of responsible team play and cooperation. It is also a vehicle for learning mental and physical self-discipline, loyalty, personal pride in the school, respect for the rights of others, and the will to win.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Athletics:</b>			
<b>GHSA Activities Participated In</b>	287	295	296
<b>Students participating in GHSA Activities</b>	12,259	12,755	12,866



# ACADEMICS DIVISION

## DIVISION RESPONSIBILITIES

The Division of Academics is responsible for the foundation of teaching and learning, and student support services in the Cobb County School District. The division is comprised of three subdivisions – ***Teaching & Learning, Support & Specialized Services, and Digital Transformation.***

The foundation for Academics in CCSD is built on clearly articulated teaching and learning standards, high-quality instructional resources, effective and engaging instruction, and a formative assessment system to monitor and support student progress and ensure student success. The goal of the Academic Division is continuous advancement of teaching and learning within the Cobb County School District, ensuring community confidence that the education provided in CCSD classrooms is superior to any other educational option.

In pursuit of that goal, the Division's work is tightly aligned to the three District priorities that have served as the guide for teaching and learning in CCSD for many years:

### ***Priority 1: Ensure that Cobb is the best place to teach, lead, and learn***

- Develop an infrastructure of Professional Learning Support accessible by all classroom teachers as aligned with their grade level/course area and instructional frameworks
  - Access to District-wide face-to-face Professional Learning
  - Access to District-wide on-demand, virtual Professional Learning
  - Access to a robust Professional Learning Community in CTLS
- Identify, model, and communicate 21<sup>st</sup> Century Professional Learning Strategies
  - Collaboration/Any-time, Any-where Personalized Professional Learning
  - Curriculum-based Professional Learning
- Identify, model, and communicate how to effectively integrate language and content for English Learners in grade-level instruction through face-to-face professional learning, and district-wide on-demand virtual professional learning available through the Professional Learning Community in CTLS and through the Ellevation Strategies platform
- Identify, promote, and support opportunities that recognize student achievement within and beyond the school/classroom
  - State Seals, competitions, and certifications

### ***Priority 2: Simplify our foundation for teaching and learning to prepare for innovation***

- Build teacher capacity to consistently provide engaging, differentiated instruction for all learners through on-demand and in-person professional learning and the Ellevation Strategies platform
- Clarify and communicate three components of teaching and learning (Standards, Teaching & Learning Frameworks, Learning Engagement Strategies, and Formative Assessment/Student Progress Monitoring)
- Balanced instruction in mathematics, literacy, science, social studies, and extended core instruction
- K-12 Literacy and Math Walkthrough forms
- K-12 Teaching & Learning Frameworks in ELA, math, science, and social studies

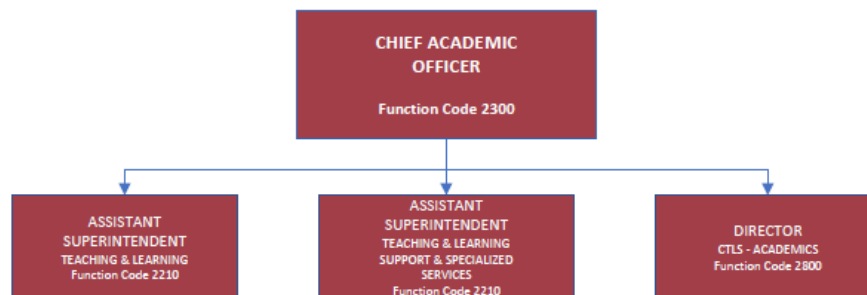
## ACADEMICS DIVISION

- Advance evidence of STEM and STEAM in schools
- Facilitate innovation (i.e., STEM, Arts Integration, Dual Language Immersion, Problem-based learning, Cobb Teacher Leader Academy)
- Facilitate school transformation models (i.e., progress monitoring, data calls, instructional walks)
- Develop innovative course models (i.e., embedded credit, distance learning, blended courses)
- Customize a content/resource acquisition strategy
- Learning Commons Transitions
- Launch and implement Prisms pilot in secondary schools to understand the impact on science and math achievement
- Design and deliver literacy institutes to impact literacy proficiency for K-12 students

### *Priority 3: Use data to make decisions*

- Fully develop the Cobb Teaching & Learning System (CTLS)
- Build an infrastructure of flexible formative assessment items and district-wide data collection process for student performance
- Administer a district-wide universal screener in math and reading in grades K-9
- Utilize K-5 Literacy walkthrough data to guide and support leaders and teachers
- Utilize K-5 Math walkthrough data to guide and support leaders and teachers
- Utilize English Learner walkthrough data to guide and support leaders and teachers
- Use district and trend data to provide teachers with instructional documents to improve math instruction
- Use district and trend data to monitor literacy proficiency and the use of high-quality instructional materials
- Improve Tier 1 instruction for English Learners by using the Ellevation Strategies Platform to review English Learner (EL) proficiency and content mastery data, and identify and address EL students' instructional needs
- Identify student performance priorities
  - On-grade-level reading (at every grade)
  - Algebra success
  - On-time HS graduation

## DIVISION ORGANIZATION



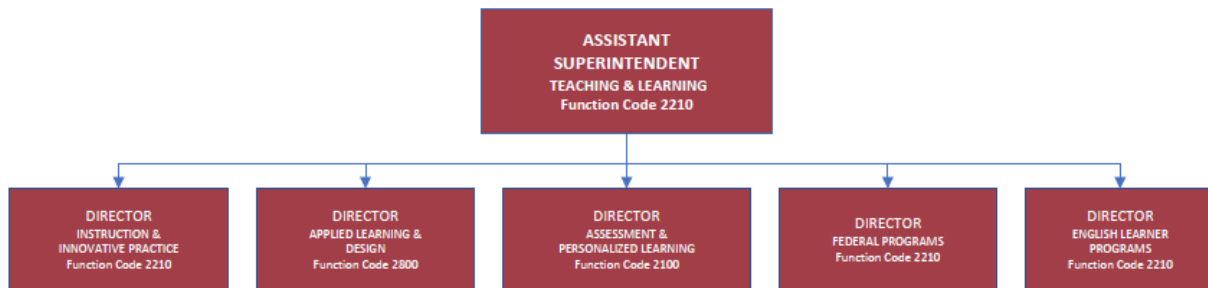
## ACADEMICS DIVISION

### SUBDIVISION RESPONSIBILITIES – TEACHING & LEARNING

Teaching & Learning seeks to support and enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. Contributing to the work of our division, and influencing the teaching and learning process, are our system’s mission, vision, core values and beliefs; our shared, instructionally focused leadership; our professional learning opportunities; and the input and support of our students, families, and community.

The subdivision of Teaching & Learning consists of five Program Offices: *Instruction & Innovative Practice, Applied Learning & Design, Assessment & Personalized Learning, Federal Programs (Title I), and English Learner Programs.*

### SUBDIVISION ORGANIZATION



#### **Instruction & Innovative Practice**

- ❖ English / Language Arts
- ❖ Mathematics
- ❖ Science
- ❖ Social Studies
- ❖ World Languages
- ❖ Professional Learning

#### **Applied Learning & Design**

- ❖ Instrumental Music
- ❖ General Music, Choral Music, Theatre, Dance
- ❖ Learning Design & Visual Arts
- ❖ Library Media Education
- ❖ STEM/STEAM & Innovation
- ❖ Career, Technology, & Agricultural Education
- ❖ Health & Physical Education

#### **Assessment & Personalized Learning**

- ❖ Assessment
- ❖ Advanced Learning Programs
- ❖ Personalized Learning Programs

## ACADEMICS DIVISION

### Federal Programs

- ❖ Title I
- ❖ Homeless Education Program (HEP)

### English Learner Program

- ❖ English to Speakers of Other Languages
- ❖ International Student Support Services
- ❖ International Welcome Center (IWC)  
Interpretation and Translation Services
- ❖ Title III, Part A
- ❖ Title III, Immigrant

### Instruction & Innovative Practice

The Office of Instruction and Innovative Practice is responsible for the fundamentals of academics and Tier 1 instruction in the Teaching & Learning Subdivision. There are six departments within this office: English Language Arts, Mathematics, Science, Social Studies, World Languages, and Professional Learning.

The Office of Instruction & Innovative Practice is also responsible for enhancing the instructional leadership capacity of all school leaders by articulating the teaching and learning standards in each content area, providing model resources (including instructional frameworks), developing teacher leaders, and facilitating professional learning to all educators. Additionally, this office focuses on advancing the teaching and learning in the Cobb County School District by thinking creatively about how instruction is delivered, how courses are developed and provided, and the strategies that are used in instruction. Current priorities:

- Simplifying our foundation to prepare for innovation through a balanced literacy of English Language Arts, Mathematics, Science, Social Studies, and World Languages
- Ensuring the content of the standards are delivered at high levels of rigor
- Ensuring teacher clarity
- Increasing learning engagement through implementation of research-based instructional strategies
- Delivering curriculum-based professional learning to enhance instructional practice and improve student achievement

The Office of Instruction and Innovative Practice provides teaching resources for classroom teachers and support personnel to incorporate into their planning for instruction. The resources in CTLS Teach include instructional frameworks, model lessons, unit plans, activities, videos, suggested tasks, and assessments.

### *Developing Innovative Academic Practices*

The leadership staff in the Office of Instruction & Innovative Practice work closely with school leaders and classroom teachers to develop ideas for how to expand and transform learning for today's students. This includes innovative instructional strategies, unique uses of physical spaces, technology integration, and innovative course design (i.e., embedded credit, accelerated pacing, creative scheduling modules).

### *Enhancing Instructional Leadership Capacity of School Leaders*

As the District's experts in research, national successes, teaching and learning standards, and effective instructional strategies, the leadership staff in this office collaborates with District leadership, principals, assistant principals, and teacher leaders on what engaging instruction looks like for their program areas.

## ACADEMICS DIVISION

This may include walking classrooms with leaders, suggesting available training and support, and conversations about the teacher evaluation system and standards.

### *Professional Learning*

Additionally, the Office of Instruction & Innovative Practice leads and supports professional learning designed to advance teacher effectiveness, to mobilize school improvement efforts, and to develop and sustain a culture of continuous growth and improvement. Teachers engage in professional development opportunities that help them deepen their content-specific knowledge and skills and learn new strategies that support the art and science of teaching. The district is committed to an improved infrastructure of professional learning that has been expanded to guarantee that every CCSD educator has equal access to quality professional learning aligned to their grade level, course area, and instructional frameworks.

Professional Learning seeks to provide opportunities for schools and the district to implement tools necessary for teachers to effectively teach their content in an engaging manner. Our Professional Learning Coordinators work closely with local school leadership and teachers to offer professional learning relative to the specific content area they serve. All teachers are provided professional learning opportunities to learn more about instructional practices in their specific subject areas and support the areas measured on the Teacher Keys Effectiveness System (TKES). These trainings are offered systematically in a series of face-to-face, on-demand, or virtual sessions. Professional learning opportunities are provided at the district level and at the local school level.

School-focused Professional Learning programs are job-embedded experiences designed to improve student performance connected to the growth areas identified in the individual school's strategic plan. The Office of Instruction and Innovative Practice provides consultative support to school leaders in the design and implementation of these professional learning interventions.

District courses, such as endorsements, are provided to meet the diverse professional learning needs of CCSD staff and to address specific District goals and program areas. The Professional Learning Department staff manages a web-based portal for the course catalog, online registration, and documentation.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Professional Learning:</b>			
Total number of PL offerings	1,076	2,186	1,254
Total number of participants	67,112	42,446	30,680
Number of EL Program PL offerings	102	120	150
Number of ESOL & Title III PL participants	3,733	4,024	3,262
Teacher Leader Academy	112	117	170
Total number of Endorsements earned:	227	439	331
Gifted endorsement	113	113	136
TSC endorsement	29	39	48
TLE endorsement	4	4	9
ESOL endorsement	67	58	77
Math endorsement	0	0	11
STEM endorsement	14	8	0
Dyslexia endorsement	0	217	50

## ACADEMICS DIVISION

### *Applied Learning and Design*

The Office of Applied Learning and Design consists of seven departments including Instrumental Music (Band and Orchestra); General and Choral Music, Theatre, Dance (Performing Arts); Visual Arts & Learning Design; Career, Technical & Agricultural Education (CTAE); STEM/STEAM & Innovation; Health and Physical Education; and Library Media Education. Current goals include:

- Transforming instructional practices and spaces to allow for innovation
- Providing Fine Arts experiences to all students throughout the district
  - K-5 Visual Arts and General Music classes to all students
  - Grades 6-12 offerings in Visual Arts, Choral Music, Band, and Orchestra
- Providing an extensive portfolio of career pathways developed through industry partnerships that offer engaging environments and industry-specific experiences
- Providing Health and Physical Education offerings in all grade levels K-12
- Expanding learning engagement opportunities for all students through the arts and arts integration practices, real-world connections, and exposure to cultural events
- Guiding schools through the process of STEM/STEAM and Arts Integration implementation and certification

### *Career, Technical & Agricultural Education (CTAE)*

The Career, Technical, & Agricultural Education (CTAE) department integrates core academic knowledge with advanced technical skill competency to prepare students for successful transition to a 21<sup>st</sup> century global workforce. CTAE emphasizes industry-specific experiences that highlight career exploration in high-demand industry sectors, worksite experience through the Work-Based Learning program, and essential employability skill development. With 229 high school programs across 68 pathways and 68 middle school programs across eight career exploratory offerings, CTAE provides a seamless platform for career development by:

- Infusing rigorous and relevant academic instruction in industry-standard lab settings
- Applying essential emerging global technologies in all career areas
- Developing early identification of career cluster opportunities and skill inventories
- Connecting skill development in program exploratory and pathway programs to high-demand, high-wage industry careers
- Preparing students for career transition through post-secondary study, apprenticeship, industry training, or military enlistment



## ACADEMICS DIVISION

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>CTAE:</b>			
Number of students served	53,664	54,486	34,699 <sup>1</sup>
CTAE Enrollment:			
6 <sup>th</sup> - 8 <sup>th</sup> grade	15,269	16,705	12,852 <sup>1</sup>
9 <sup>th</sup> - 12 <sup>th</sup> grade	38,395	37,781	21,847 <sup>1</sup>
Number of Career Pathways offered	68	68	68
Number of CTAE students who took an End-of-Pathway assessment	3,333	4,267	4,397
% of students passing an End-of-Pathway assessment	70.00%	72.00%	70.00%
Graduation rate for CTAE concentrators (completed 3 CTAE courses)	98.75%	98.25%	99.00%
Number of PL activities completed by CTAE teachers	496	541	704
Total Perkins Grant value	\$755,452	\$811,205	\$810,401

<sup>1</sup> For FY2025, the GaDOE guidelines changed for how the district reports program participation (total number scheduled vs individual students served).

### ***Health and Physical Education***

#### *Health Education*

Health Education is designed to provide students with the necessary knowledge and skills to make healthy decisions, become advocates of healthy living, and be able to choose healthy behaviors for life. A unified approach to health education is necessary to nurture the development of a lifestyle that exemplifies good health and supports learning. In Health Education, the learner should be able to:

- Comprehend concepts related to health promotion and disease prevention to enhance health
- Analyze the influence of family, peers, culture, media, technology, and other factors on health behaviors
- Demonstrate the ability to access valid information, products, and services to enhance health
- Use interpersonal communication skills to enhance health and avoid or reduce health risks
- Use goal setting and decision-making skills to enhance health
- Practice health-enhancing behaviors and avoid or reduce health risks
- Advocate for personal, family, and community health

#### *Physical Education*

Physical Education prepares students with knowledge, skills, and confidence to enjoy a healthier, active lifestyle. Physical Education is an integral part of the total education of every student. Daily, physical activity can increase physical competence, health related fitness, self-responsibility, and enjoyment for a lifetime. Research shows that students who are more physically active have good balance and coordination and are more likely to become academically successful. In Physical Education, the learner should be able to:

- Demonstrate competency in a variety of motor skills and movement patterns
- Apply knowledge of concepts, principles, strategies, and tactics related to movement and performance
- Demonstrate the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness

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- Exhibit responsible personal and social behavior that respects self and others
- Recognize the value of physical activity for health, enjoyment, challenge, self-expression, and/or social interaction

### *Library Media Education*

The Library Media Education (LME) department provides vision and support for 110 library media programs. Professional learning opportunities are provided throughout the year to support the school librarians' role as instructional partners and teacher leaders.

LME also works with schools to transition the media center space to a Library Learning Commons model that accommodates whole classes, small groups, collaborative projects, and digital learning. LME is responsible for providing reliable and current print and digital supplemental resources, such as databases and eBooks, for students to use at school and at home for conducting research and completing projects.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Library Media Education:</b>			
Learning Commons transition participation	111	110	110
Learning Commons transition completion	16	28	37
New facilities opening with Learning Commons model	0	3	0
District PL activities completed by Media Specialists	1,392	1,226	1,192
Cobb Digital Library usage	1,294,847	1,257,624	1,232,790
Books and media materials circulated through library media programs	1,717,245	1,747,554	1,668,933
Beanstack Summer Reading Challenge minutes logged by CCSD students	1,993,234	3,181,809	1,890,744
State / national honors recognitions received	1	0	2

### *Performing Arts*

The Performing Arts Program offers a balanced, comprehensive, standards-based arts curriculum as an important part of the education of the whole child. Courses are offered in dance, music (band, choir, orchestra, general music), and theatre. We believe that study in the arts:

- Provides students with opportunities to propose and solve problems
- Provides a form of expression, skill development, and overall enrichment to encourage lifelong learning
- Celebrates the achievement of diverse cultures
- Inspires creativity, helping students develop their own passions, strengths, and personal voices while creating a sense of family and belonging
- Fosters self-esteem, community pride, and skills giving students hope and goals to strive for in their career pathway and life

## ACADEMICS DIVISION

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Performing Arts</b>			
Number of students in music, theatre, and dance classes	76,259	77,089	76,255
% of CCSD population in music, theatre, and dance	70.00%	72.62%	72.11%
Number of theatre performances at HS	97	101	116
Number of music performances at ES	156	163	181
Number of music performances at MS	162	167	196
Number of music performances at HS (includes marching band)	182	191	215

### ***STEM/STEAM and Innovation***

***(Science, Technology, Engineering, Math / Science, Technology, Engineering, Arts, Math)***

The STEM/STEAM & Innovation department is focused on cultivating opportunities for students to solve real-world problems and nurture skills to thrive in the future. This department uses a personalized approach to support schools and teachers as they develop their unique STEM/STEAM identities. The work of the STEM/STEAM and Innovation department is aligned to four pillars:

- 1) **Awareness:** increase awareness of elements in a comprehensive STEM/STEAM ecosystem
- 2) **Access:** deliver superior STEM/STEAM learning experiences that model exemplary practices
- 3) **Strengthen:** advocate for opportunities to learn with and from business, industry, and community
- 4) **Recognition:** amplify the impact of those employing STEM/STEAM strategies

Cobb STEM or STEAM Certification recognizes schools that provide all CCSD students with STEM-enriched learning opportunities above and beyond the exemplary practices found in all CCSD schools. STEM/STEAM learning is inclusive of the humanities and allows students to creatively express ideas by challenging them to look at issues through different lenses while developing innovative solutions.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>STEM/STEAM &amp; Innovation</b>			
District Certifications earned	49	54	57
National and State Certifications earned	20	19	13
STEM-endorsed Cobb County educators	52	58	81
STEMapalooza Summer PL attendees	576	374 *	547
STEMapalooza Summer PL sessions offered	227	140 *	157

\* Conference format/sessions offered was changed in FY2024; participants did not decrease.

### ***Visual Arts & Learning Design***

The Visual Arts Department supports individual programs in all Cobb schools. Visual arts classes are offered at all grade levels, K-12, and taught by 130 highly trained and specialized visual arts educators. Visual arts instruction in CCSD prepares students for school, work, and life. Visual arts instruction in The Georgia Standards of Excellence are reflected through the CCSD Teaching and Learning Standards, guiding students to communicate their ideas creatively in a visual format. Instruction in the visual arts discipline is delivered through four strands: production, presenting, responding, and connecting. These four investigative areas allow students to learn to create their own artwork, present it for exhibition,

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express artistic intent through oral conversation and written explanation, and connect their work to other disciplines and real-world experiences.

The Learning Design program, including arts integration, is focused on the implementation of models for engaged learning in K-12 classrooms. Centering the way students learn, and the preparation needed for 21<sup>st</sup> century success, is prioritized in the planning and application of teaching and learning practices. Training in integrative practices is a top focus, along with the alignment to state and district instructional expectations in math and literacy.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Visual Arts:</b>			
Number of students in visual arts classes	61,194	62,258	61,663
% of CCSD population in visual arts	53%	59%	55%
Number of PL sessions held with visual arts teachers	102	75	82
<b>Learning Design:</b>			
Number of learning walks	9	16	18
Number of Arts Integration certifications	1	1	3
Number of PL sessions held	164	151	158
Number of schools actively participating in integrated learning training / instructional models	22	23	25

### Assessment and Personalized Learning

The mission of the Office of Assessment and Personalized Learning is to increase personalized learning opportunities, to increase advanced learning opportunities, to facilitate the administration of national, state, and District assessments, and to build leadership capacity of school leaders to advance assessment practices and the use of data to inform instruction. Our current priorities are:

- Local, State, and National Standardized Assessments
- Formative Instructional Practices
- Universal Screener and Dyslexia Screener
- Response to Intervention (RTI) and Cobb Systems of Support
- Early Intervention Program
- Remedial Education Program
- Advanced Learning Programs

This Office includes the departments of Assessment, Personalized Learning, and Advanced Learning Programs.

### **Assessment**

The Assessment Department is responsible for facilitating the administration of national, state, and local assessments across the district. The department works collaboratively with teachers, school administrators, and district leaders to develop district assessments and improve assessment literacy across the district. Additionally, this department leads and supports professional learning designed to advance teachers' and administrators' understanding of assessment strategies and uses. The Assessment

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Department also leads professional development for teachers and leaders on best practices for developing common assessments and the utilization of assessment data to drive instructional decisions.

### *Personalized Learning*

The Personalized Learning Department is responsible for the Early Intervention Program for struggling learners in elementary schools, the Remedial Education Program in middle and high schools, the District's Response to Intervention and the Cobb Systems of Support protocols, and the dyslexia screener. The Personalized Learning Department supports schools in providing supports and interventions to students. This includes the process of credit recovery and summer learning opportunities. There are many ways in which students can accelerate their mastery of concepts, and the Personalized Learning Department leads the efforts to support and accelerate students.

### *Advanced Learning Programs*

The Advanced Learning Programs Department is responsible for advanced learning experiences for all students. This includes gifted identification services and the delivery of gifted service models for students. Additionally, the Department facilitates a talent development process to ensure that high ability learners that have potential to receive gifted services are identified and nurtured. The Department also works to improve the Advanced Placement participation and performance in our high schools and supports accelerated classes, including dual enrollment, the Advancement via Individual Determination (AVID) program, and advanced content coursework in middle schools and elementary schools, respectively.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>AVID:</b>			
Number of sections offered	40	54	56
Number of sites	8	11	12
Number of tutor hours/week	224	174	215
Percent of students on track for 4-year university	100%	100%	99%
Number of sites certified (1 <sup>st</sup> year implementation schools are not eligible for certification)	6	9	11
AVID National Demonstration School	1	1	1
<b>Courses available on-line to students:</b>			
Edmentum Credit Recovery:			
High Schools	17	17	17
Special Schools	1	1	1
Seats	2,486	2,582	2,096
Units earned (each unit represents ½ course)	1,728	2,144	2,251
Edmentum as a digital resource - High School Summer School and Cobb Horizon High School:			
Seats	2,905	3,252	2,492
Units	2,421	5,263	5,106
Edmentum Course Extension:			
High Schools	12	12	14
Seats	2,592	2,615	2,717
Course Refresher:			
Total sessions	215	174	187

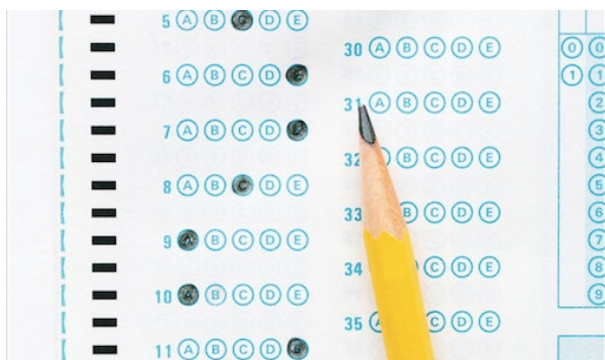
**ACADEMICS DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Standardized Tests Administered: <sup>1</sup></b>	144,206	147,983	142,974
GKIDS	7,069	6,959	6,754
CogAT	22,794	22,320	22,384
Iowa	23,098	22,257	22,839
EOG (3-8)	46,665	46,563	46,182
EOG re-test	0	0	0
ACCESS for ELLs	12,308	13,178	9,882
Alt ACCESS ELLs	116	103	92
GAA	810	908	810
EOC (Winter)	11,823	12,160	12,121
EOC (Spring)	22,201	23,143	21,563
EOC (Summer)	322	392	347
<b>Universal Screener:</b>			
Reading Inventory <sup>3</sup>	202,792	202,810	0
Foundational Reading Assessment <sup>2</sup>	52,770	0	0
Math Inventory <sup>3</sup>	221,021	219,230	0
AMIRA <sup>2</sup>	0	46,041	84,147
ELA BEACON <sup>3</sup>	-	-	182,805
Math BEACON <sup>3</sup>	-	-	189,559

<sup>1</sup> The total Standardized Tests number does not include the Universal Screener numbers (RI and MI) as they are not considered required assessments, but screening for possible intervention.

<sup>2</sup> Beginning with the 2023-2024 school year, the district transitioned to the AMIRA reading assessment as the universal screener for reading in grades K-2. The implementation of AMIRA consisted of a staggered roll-out. Ten of the elementary schools assessed all K-2 students 3x per year. The remaining elementary schools assessed all K-2 students twice during the 2023-2024 school year. AMIRA is on the GADOE list of approved reading and dyslexia screeners for the 2024-2025 school year for students in grades K-3. Beginning with the 2024-2025 school year, all K-3 students will be assessed on AMIRA three times per year.

<sup>3</sup> Beginning with the 2024-2025 school year, the district transitioned to the BEACON assessment in grades 1-8, administered three times per year, in ELA and Math as the Reading and Math Inventory assessments were no longer available (HMH sunset these assessments). The BEACON Math assessment was administered once in kindergarten as it was used as a gifted placement screener. The BEACON assessment includes a Lexile and Quantile score which is used as the data point for screening.



## ACADEMICS DIVISION

### Federal Programs

The Office of Federal Programs consists of two priorities - focusing on enhancing resources and support for students and families, and administering federal funds that flow through the Title I and McKinney-Vento grants.

#### *Title I*

Title I is a federally funded program which provides supplemental funding to schools that serve a higher percentage of economically disadvantaged students. Currently, there are 41 Title I identified schools in Cobb County (27 ES, 9 MS, 4 HS, and 1 Special Program) that serve a high percentage of economically disadvantaged students, qualifying them for Title I funds. CCSD conducts an annual review of district data to determine District and local school needs, as well as prepares a summary of needs that is submitted to the state. District Title I staff then work with Title I eligible schools to develop a School Improvement Plan and budget that aligns to the identified needs and meets the federal and state compliance requirements. The District Title I staff is responsible for ensuring that the expenditures are supplemental to resources provided by the district, as opposed to supplanting the district's allocation to schools.

Additionally, Title I ensures the equitable allocation of funds and services to children residing in neglected and delinquent facilities, as well as children zoned for CCSD Title I schools but attending a private school.

#### *Homeless Education Program (HEP)*

The Homeless Education Program operates in accordance with the McKinney-Vento Homeless Assistance Act, which ensures educational rights for children and youth experiencing homelessness. The primary goal is to identify students experiencing homelessness and to provide educational stability by eliminating barriers and promoting academic success.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Title I Program:</b>			
Number of schools served	39	41	41
Number of students served	31,847	33,239	33,565
As reported in Student Record	39	41	41
<b>Homeless Education Program:</b>			
Number of applications processed	2,866	3,173	1,544 *
Number of students qualified and served	1,853	1,923	1,962
Number of students kept in school of origin	771	977	931
Number of transportation assistance (school buses, gas cards, taxis, public transit)	608	766	806
Number of student support (free lunch, school supplies, standard school attire)	1,686	2,151	2,327
Number of tutoring / academic assistance	281	374	400

\* FY2025 application data reflects the actual number of applications submitted and processed exclusively through our new technology portal. All prior years' data reflects the number of students who were identified as homeless and not homeless through multiple application methods. This change in process means FY2025 data is not directly comparable to previous years.

## ACADEMICS DIVISION

### English Learner Programs

The mission of English Learner Programs is to serve and support teachers and leaders by providing the knowledge, skills, resources, and tools to engage English Learners (ELs) in effective, language-rich, student-centered instruction all day, every day, in every school to ensure EL Student Success.

#### ***English for Speakers of Other Languages (ESOL)***

The state-funded ESOL program for the Cobb County School District offers research-based English language assistance services to ELs and provides opportunities for them to become productive, contributing members of the Cobb County community and global citizens in a diverse world.

The CCSD goal for English Learners is to attain full proficiency in listening, speaking, reading, and writing in English within five years, then go on to fully master grade level academic content, achieve on-par with their native English-speaking peers, and become responsible and productive members of society.

To accomplish this goal, the CCSD ESOL program seeks to ensure that local schools:

- Create a welcoming learning environment that allows students to take risks as they learn a new language and navigate a new culture
- Value and actively leverage the home language, culture, and prior learning of EL students
- Address cultural differences affirmatively, building background knowledge needed for students to understand purpose and context
- Provide both academic and social emotional support
- Build connections between student learning experiences in both ESOL and general education classes and learning experiences in other academic subjects
- Engage the families of English learners to support the education of their children and become active participants in the school and community
- Foster appreciation of diverse populations within the school and community

#### ***Title III***

Title III funds are used to supplement the State-funded CCSD ESOL Program by providing all teachers and staff district-wide access to research-based instructional strategies, professional learning, and English Learner Data through the Ellevation Strategies Platform. In addition, the funds supplement in-person professional learning; extended learning for English Learners; additional learning resources, including software and books for English Learners; and parent engagement activities and resources for parents of English Learners.

#### ***International Welcome Center (IWC)***

The International Welcome Center mission is:

- To welcome culturally and linguistically diverse (CLD) students enrolling in middle or high school and provide screening and services that set them on a trajectory of success
- To facilitate high quality, interactive communication between CLD families and CCSD schools

## ACADEMICS DIVISION

The International Welcome Center provides:

- International student services for new CLD students enrolling in grades 6-12, including screening for proficiency in English, determination of eligibility for ESOL support, interviewing families for educational background, evaluating transcripts, ensuring families are aware of services and supports, and providing ongoing support for CLD parents
- Interpretation services for student evaluations, parent conferences, special education meetings, and hearings to facilitate effective communication between the district and CLD families
- Translations of written documents



# INTERNATIONAL WELCOME CENTER

INTERPRETATIONS. TRANSLATIONS. INTERNATIONAL STUDENT SERVICES.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>English Learner Programs – ESOL, Title III, IWC:</b>			
Number of students served	11,119	12,097	12,028
<b>ESOL / Title III:</b>			
Number of ESOL PL offerings	102	120	150
Number of ESOL / Title III PL participants	3,733	4,024	7,207
ESOL endorsements completed	67	58	77
<b>IWC:</b>			
Number of students screened	693	994	544
Number of transcripts analyzed	340	429	360
Translation / Interpretation – number of students served	9,015	11,438	10,656

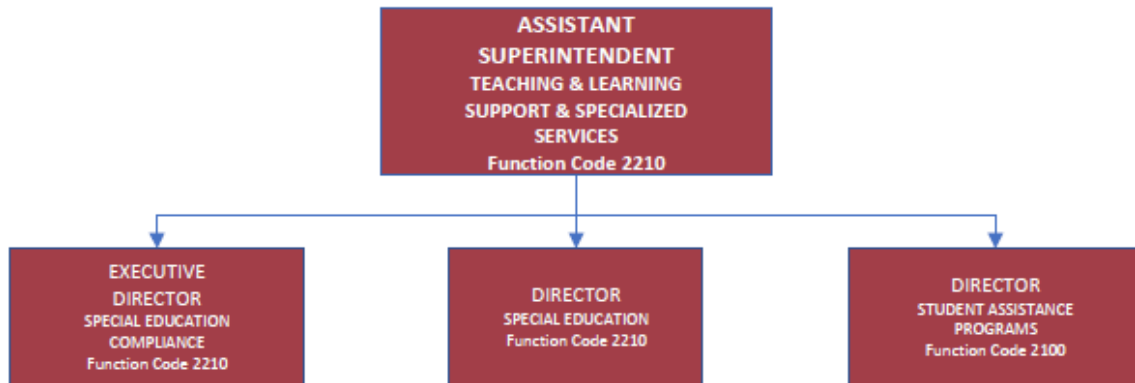
## ACADEMICS DIVISION

### SUBDIVISION RESPONSIBILITIES – SUPPORT & SPECIALIZED SERVICES

Teaching & Learning - Support and Specialized Services, provides support for students in a variety of ways including special education services, 504 plans, psychological services, school counseling services, and behavior interventions.

The Subdivision of Teaching & Learning, Support and Specialized Services, has three Program Offices: *Special Education, Special Education Compliance, and Student Assistance Programs.*

### SUBDIVISION ORGANIZATION



### MAJOR DEPARTMENT TASKS

#### *Special Education*

The mission of the Cobb County School District Office of Special Education is to provide support to students, parents, and schools to provide opportunities for meaningful outcomes for students with disabilities. CCSD serves students with disabilities in a variety of categories. The division leadership provides training and support to schools to ensure students receive a free and appropriate education according to the Individuals with Disabilities Education Act (IDEA).

#### *Audiological Services*

Audiological Services provides complete diagnostic hearing evaluations for any child from birth through high school who resides in the Cobb County School District. Evaluations are provided by licensed audiologists who test children with multiple disabilities, those who are difficult to test, and children who are at increased risk for permanent hearing loss.

#### *Vision and Hearing*

Vision and Hearing Screening Programs provide services to detect students who may have a vision or hearing disorder and refer them for further care.

## **ACADEMICS DIVISION**

### ***Special Education Compliance***

The Cobb County School District Office of Special Education Compliance works with schools and families to ensure legal compliance with IDEA, Georgia Department of Education (GaDOE) State Rules, and GaDOE state indicators. This office provides parent mentor support, access to special education records, an online Individualized Education Program (IEP) system, and alignment of compliance procedures across the district. Additionally, this office handles formal complaints through the Georgia Department of Education or Office of Civil Rights, along with special education legal matters pursuant to IDEA and Section 504.

Section 504 of the Rehabilitation Act is a comprehensive law that addresses the rights of handicapped persons (hereafter referred to as persons with disabilities except when quoting the law) and applies to all agencies receiving federal financial assistance. This office is charged with ensuring that Section 504-eligible students are provided an appropriate 504 plan, if required, and that the plan is implemented as written.

### ***Aspire***

Aspire provides comprehensive special education and support for students with Severe Emotional Behavior Disorders and Autism. The program serves students from Cobb County, Douglas County, and the City of Marietta.

Aspire is part of Georgia Network of Educational and Therapeutic Support (GNETS), comprised of 24 programs state-wide that support students with special needs from every school system in Georgia. Program improvement goals include:

- Successful reintegration to a least restrictive environment
- Implement research-based programs with integrity
- Increase student academic achievement

### ***Student Assistance Programs***

#### ***Psychological Services***

The mission is to provide psychological services within the school community through consultation, collaboration, research-based interventions, and individualized assessment to facilitate learning and promote positive mental health for students.

School psychologists help students succeed academically, socially, behaviorally, and emotionally. They collaborate with educators, parents, and other professionals to create safe, healthy, and supportive learning environments that strengthen connections between home, school, and the community for all students. The services that school psychologists provide include:

- Working to increase student achievement by assessing barriers to learning and helping determine the best instructional strategies to improve learning
- Working with parents and school teams to enhance home-school collaboration
- Working within a multidisciplinary team to evaluate eligibility for special education services
- Facilitating parent, teacher, and student understanding of a variety of disabilities and the impact on school, family, and community functioning

## **ACADEMICS DIVISION**

- Assisting teachers in identifying appropriate intervention procedures and evaluating intervention outcomes
- Assisting schools with promoting emotional well-being of students

### ***School Counseling***

The mission of the Cobb County School Counseling program is to assist students in overcoming barriers that impede learning. The goal of all Cobb County Professional School Counselors is to implement a standards-based comprehensive school counseling program that:

- Provides specialized interventions based on identified student needs
- Assists students in acquiring appropriate attitudes, knowledge, and communication skills to promote healthy relationships
- Enhances the ability of students to identify and utilize the appropriate resources needed for post-secondary success
- Creates positive relationships with students fostering personal growth, service to others, and academic achievement
- Advocates for all students encouraging them to develop to their fullest potential
- Encourages counselors to consult and collaborate with other educators, parents, and community on behalf of all students

### ***Positive School Culture Support***

Positive School Culture Support provides assistance to CCSD schools in assessing and addressing school climate and culture. By conducting on-site school visits, analyzing multiple sources of data, and meeting with building leadership teams and school staff, they suggest appropriate research-based methods to create effective school-wide, classroom, targeted group, and individual systems to provide a positive learning environment for all students. Staff members provide assistance to schools implementing Positive Behavior Interventions and Supports (PBIS), providing coaching support, professional learning, and evaluation of implementation fidelity. They provide training and support in Trauma-Informed schools, Sources of Strength, Wellness, Restorative Practices, and other customized trainings based on school needs.

### ***GRIP***

Gaining Results in Intervention and Prevention (GRIP) is an intervention program for students facing suspension for alcohol and other drug policy violation.

### ***Crisis Response***

Crisis Response is available to schools after a death or emergency and provides training to local school crisis teams.

### ***Hospital/Homebound Services***

Hospital/Homebound Services provide instructional services to students who are able to participate in educational instruction, but who are medically unable to attend school for a minimum of ten consecutive days or equivalent on a modified calendar, or intermittent periods of time throughout the school year.

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***Suicide Prevention and Intervention***

Training and support in Signs of Suicide and Sources of Strength is provided by district teams as well as training for district personnel in the ASIST model (Applied Suicide Intervention Skills Training) and Youth Mental Health First Aid.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Support &amp; Specialized Services:</b>			
<b>Students with Disabilities:</b>			
Total number of students with disabilities	14,708	14,730	14,752
Graduation rate	79.11%	79.20%	83%
Discipline reviews	597	579	558
Use of alternative dispute resolution strategies:			
Mediations	23	22	33
Resolution meetings	8	12	12
Due Process hearings	1	1	2
<b>Student Assistance Programs:</b>			
GRIP: number of students served	286	289	209
Number of schools supported with services promoting a positive school culture:			
Sources of Strength	30	31	37
PBIS	46	50	52
Signs of Suicide	27	25	27
Trauma-informed schools	17	28	30
Staff wellness presentations	4	3	2
Elementary suicide prevention lessons	66	66	66
BRIDGE Law and Naviance	44	44	44
Jason Flatt Law	112	112	112
Zones of Regulation	-	11	16
Psychological evaluations	2,692	2,784	2,684
Hospital / Homebound students served	193	150	200

## ACADEMICS DIVISION

### SUBDIVISION RESPONSIBILITIES – DIGITAL TRANSFORMATION

The Subdivision of Digital Transformation comprises two departments: *Learning Resources* and *Digital Transformation*. This department was created out of the Teaching & Learning Department in January 2023. Current goals include:

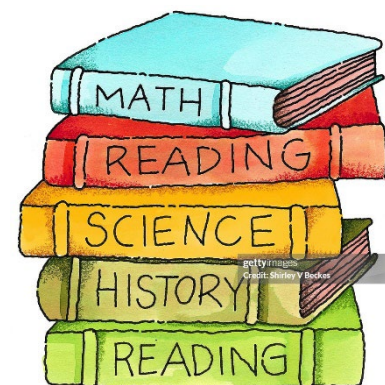
- Promoting a digital transformation strategy for moving teaching and learning into a personalized and blended digital learning environment
- Providing customized digital and print learning resources aligned to the Cobb Teaching and Learning Standards

#### *Learning Resources*

The Learning Resources department oversees the content acquisition process for District materials, including publisher-purchased, open educational, and District-produced resources. Also, this department works with the Teaching & Learning Department to provide training to schools on available resources and to model implementation of the resources as aligned to best practices. Finally, this department stays apprised of current trends in teaching and learning to ensure that learning resources supported by the District are impacting student learning and supporting District goals.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Learning Resources:</b>			
Content Acquisitions	1	1	2
Number of schools served	113	113	113
Number of teachers served	1,167	3,385	5,214
Number of students served	96,193	105,453	103,000
Number of resources acquired	18	12	70
Textbook resources on inventory at the local school and Kennesaw Warehouse combined	475,047	341,100	2,030,860 <sup>1</sup>
Total cost of textbook inventory combined	\$35,570,435	\$8,840,832	\$65,076,082

<sup>1</sup> This number has increased due to the adoption of new ELA resources.



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### *Digital Transformation*

The Digital Transformation Team is tasked with developing a comprehensive District strategy for moving teaching and learning into a digital learning environment. This includes providing platforms that support personalized and blended learning, that allow for 24/7 access by students, staff, and parents, and that provide interoperability among systems. Also, this team works with other departments in Academic divisions and Instructional Technology to support teachers on technology integration in the context of content initiatives.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Digital Transformation:</b>			
CTLS Asynchronous PL offerings for staff	7,693	7,719	5,325 <sup>1</sup>
CTLS Focus group for School administration	6	6	13
CTLS Focus group for teachers	40	40	23
CTLS Digital classrooms created	104,022	109,997	170,277
CTLS staff logins	2,451,119	2,781,984	2,662,180
CTLS student logins	29,004,121	35,584,270	37,827,628
CTLS PL assignments completed <sup>2</sup>	2,045,875	2,696,936	12,372
CTLS Digital resources accessed	334,214	250,904	3,205,622 <sup>3</sup>
CTLS Parent user contact ability	99%	99%	99.4%
CTLS Parent posts	11,470	212,004	83,469
CTLS Parent direct messages <sup>4</sup>	154,388	3,118,740	1,312,062
CTLS Parent auto notices <sup>4</sup>	-	29,752	352,098
CTLS Parent alerts <sup>4</sup>	-	3,716	1,521

<sup>1</sup> Older courses were purged for FY2025.

<sup>2</sup> This number reflects students and teachers combined for FY2023 and FY2024. Beginning in FY2025, the reporting has changed to teacher-only assignments. In addition, there is no longer a need for participants to submit assignments to demonstrate completion because the instructor can monitor through the progress tracker.

<sup>3</sup> Beginning in FY2025, this number reflects students and teachers combined.

<sup>4</sup> Beginning in FY2024, there is a new reporting system that now categorizes this information into three groups.

# TECHNOLOGY SERVICES DIVISION

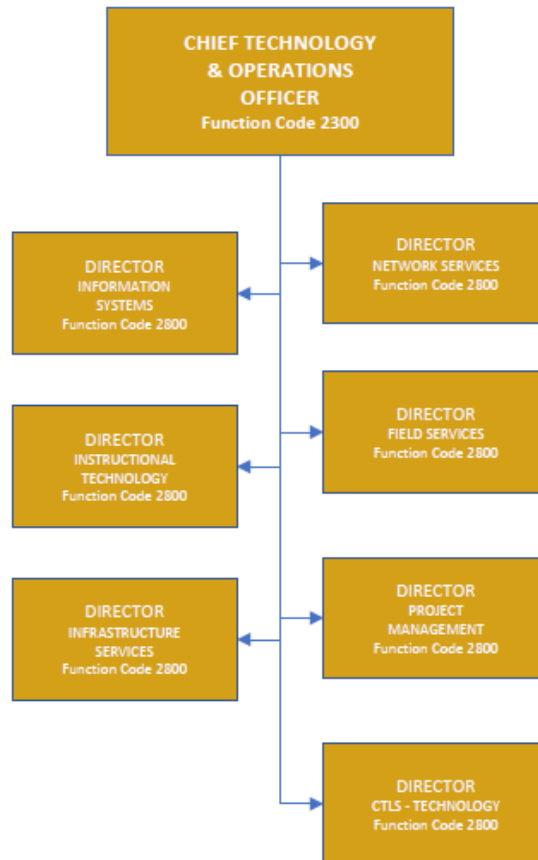
## DIVISION RESPONSIBILITIES

The Technology Services Division supports the Superintendent's vision that technology is leveraged to enhance instruction in Cobb County schools and to reduce the workload on teachers as we more efficiently support and organize classroom resources to focus on student success.

Technology Services commits to a focused plan that will synergize current systems, giving teachers, leaders, and students personalized learning space and immediate access to resources needed for teaching, leading, and learning. Major initiatives are led by the Technology Services Departments, which include Network Services, Information Systems, Field Services, Instructional Technology, Project Management, Infrastructure Services, and the Cobb Teaching and Learning System (CTLs).

## DIVISION ORGANIZATION

The Technology Services Division is divided into seven functional subdivisions or areas of responsibility. The following chart illustrates the structure of these subdivisions:



## TECHNOLOGY SERVICES

### MAJOR DEPARTMENT TASKS

#### Network Services

Network Services provides centralized data center services and support for Directory Services, user provisioning, storage area networks, servers, core networking infrastructure, email and internet services, physical access control, video surveillance software support, and Bring Your Own Device. It provides monitoring, reporting, and prevention for enterprise network and data security anomalies and malicious activity and also includes Business Continuity and Disaster Recovery services. Network Services collaborates with all District-wide departments and schools to provide input and resolution to many different types of technical initiatives. In addition, this department provides support for open records and information security investigations.

Also included is the District's Customer Care Center (CCC) which receives first line support calls from all district employees, students, and parents and escalates to other Technology departments as appropriate. The CCC may also support outside vendor or other parties as needed.

#### **Goals:**

- Provide students with a safe education experience when using the internet and other digital resources
- Provide students the ability to bring their own technology to access the District-wide technology resources
- Design, test, and implement new District-wide technologies
- Prevent or minimize any technology outage which affects staff, students, and the community

#### Information Systems

The Information Systems Department supports and builds the various technology-system solutions that serve educators, students, parents, district/school administrators, and other central office staff.

Information Systems has responsibility over systems focused in four primary areas: Student, Finance, HR/Payroll, and Content Management (District and school public websites). Through a combination of purchased third-party software and internally custom-developed applications, Information Systems ensures that data in all areas is accurately collected, stored securely, efficiently organized, and presented back to decision makers in an easy-to-understand format.

In addition to the online transactional systems, Information Systems also builds and maintains the District's primary Data Warehouse. It merges data from all disparate systems into one database environment to allow meaningful connections between all district data. It also facilitates rapid retrieval of the data so it can be presented back to users in a timely manner and in a useable form.

#### **Goals:**

- Provide outstanding support for CCSD's enterprise software systems, with concentrations on maximizing availability, data privacy, performance, and cohesiveness with other systems. The department will also continually assess our balance between on-premises and cloud-based architectures, prioritizing the District's needs along with security and cost effectiveness.
- Continue to create innovative custom application solutions to improve school and administrative functions, adding value to every process to increase effectiveness, efficiency, and accountability.

## TECHNOLOGY SERVICES

- Increase online data delivery resources for parents and students to provide information anytime/anywhere and reduce unnecessary paper and in-person procedures.

### Field Services

Field Services provides local school and administrative building support for Windows & Apple hardware (desktops and laptops) and software, local servers, printers, copiers, AR/VR headsets, and interactive classroom devices. The Lifecycle Management Team provides the administration and deployment of all software; maintains all software license compliance and usage statistics; manages mobile device integration, supervision and security; and creates and executes training of and support for technology throughout the District. These services include, but are not limited to, software testing and approval, software updates, inventory maintenance, next level support, system management, vendor interaction, VPP integration, professional development, enterprise server support, online documentation, and protocol development.

#### **Goals:**

- Improve efficiencies through technology support resources to better equip administrators, teachers, and students to achieve their business and instructional objectives
- Provide top-tier technical support for all CCSD employees
- Improve and/or increase first-call resolution by utilizing remote tools, workflow, and ticketing system resources
- Create an improved line of communication to our end users

### Instructional Technology

The Instructional Technology Department is committed to advancing the Learning Innovation Design (LID)<sup>™</sup> Framework, which emphasizes best practices in technology integration that go beyond teaching educators how to use tools - it focuses on transforming instruction. Aligned with the District's strategic plan, the LID<sup>™</sup> Framework enhances the use of CTLS by promoting collaboration between Technology Training Integration Specialists (TTISs) and teachers. Together, they design engaging, technology-rich lessons that empower students, meet academic and technology standards, and embed ongoing professional learning for educators. This approach supports the District's educational objectives and ensures both teachers and students are equipped for success in an evolving digital world.

To further this mission, the department is developing building-based and mobile Innovation Labs across the District. These labs provide dynamic environments where TTISs, teachers, and students collaborate to explore emerging technologies such as 3D modeling and printing, Coding and Robotics, and Augmented/Virtual Reality (AR/VR). By engaging in hands-on, experiential learning, participants cultivate creativity, problem-solving, and real-world skills that extend beyond the traditional classroom.

#### **Goals:**

- Support CTLS professional learning communities (PLCs) to sustain growth and develop the knowledge needed to design and implement innovative, future-ready instruction
- Expand performance-based learning to strengthen students' critical thinking, collaboration, and innovation skills
- Leverage digital tools across school communities to empower, engage, connect, assess, and support student learning

## TECHNOLOGY SERVICES

### Project Management

The Project Management department is responsible for the planning, initiation, execution, monitoring, and completion of CCSD-approved technology initiatives. This involves collaboration within Technology Services between Field Services, Information Systems, Infrastructure Services, Instructional Technology, and Network Services, as well as many other CCSD departments such as Communications, Financial Services, Maintenance, and Procurement Services.

The Project Management team adjusts to the forever-changing technology environment while resolving strategic issues, building and leading teams within the District, and making decisions on key initiatives that impact learning.

The team is fiscally responsible for creating, optimizing, and maintaining a balanced budget that is essential for creating a better, stronger environment today and for the future. The budget development process is followed to include communication within executive management, establishing targets, revisions of budget model, review, and approval.

#### **Goals:**

- Continue to grow dependable relationships with each school to further develop a better understanding of school needs and instructional goals to result in success for each project
- Transparency - provide information that is relevant and accurate
- Streamlining business processes to improve quality service to teachers
- Involve all relative stakeholders (teachers, administrators, central office employees, and the general educational community) to have input when creating project goals
- Plan for ongoing monitoring and assessments to ensure technology is being used effectively and how to bridge the gaps

### Infrastructure Services

Infrastructure Services is responsible for the following:

- Design, implementation, and support of fiber optic cabling for Local Area Network and Wide Area Network in all existing, renovated, and newly constructed facilities
- Installation and maintenance of all network equipment at all schools and administrative offices including all infrastructure cabling, switches, WAPs, Distance Learning devices, and network closets
- Support and maintenance of the District's audio-visual solutions, as well as IPTV
- Technology Depot maintenance for hardware warranty, parts, and uninterrupted power supply (UPS)
- Management of the District's telecom service, including VoIP telephones, servers, and Intercom systems at all sites, and the Centegix Crisis Alert system

#### **Goals:**

- Provide the fastest, most reliable wired and wireless network infrastructure utilizing over 13,000 edge switches and 9,000 wireless access points
- Support state-of-the-art audio and visual equipment, including district-wide interactive flat panels and IPTV, over 8,000 21<sup>st</sup> Century classrooms, and hybrid learning for all schools

## TECHNOLOGY SERVICES

- Telecommunication, support, and maintain district-wide VoIP/Intercom initiative
- Maintain a dependable and accessible network infrastructure in support of teaching and learning

### CTLS Technology

The Cobb Teaching and Learning System (CTLS) is a digital learning environment that identifies what students know, supports student learning, engages parents, and empowers teachers with one goal: Student Success. The CTLS Technology department focuses on increasing and maintaining the overall stability of the CTLS platform through coordination with multiple CCSD teams, stakeholders, and CTLS partners. It provides coordination of projects involving CTLS, feedback and guidance for system development, testing, and verification of modifications to the system, and resolutions for reported issues.

#### **Goals:**

- Coordinate support systems for maintaining and increasing CTLS system stability
- Coordinate projects involving CTLS
- Provide implementation testing of released CTLS features
- Provide guidance and feedback for the continued development of CTLS

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Technology Services:</b>			
Total number of instructional computers supported; total number of administrative computers supported (based on Georgia Department of Education report)	139,344	142,121	144,980
Total computers in the district	154,184	154,184	156,791
Total servers in the district	1,030	1,030	1,120
Total number of phone lines in the schools	2,100	2,100	1,473
Service requests handled annually by Service Center staff (Help Desk)	122,771	136,633	146,923
District email accounts	144,918	162,981	123,688
Average availability for IT Data Center resources	97.45%	99.7%	99.7%
Ratio of Instructional Technology personnel, per school	10:112	10:112	10:112
Schools receiving interactive devices from SPLOST IV and SPLOST V	112	112	112

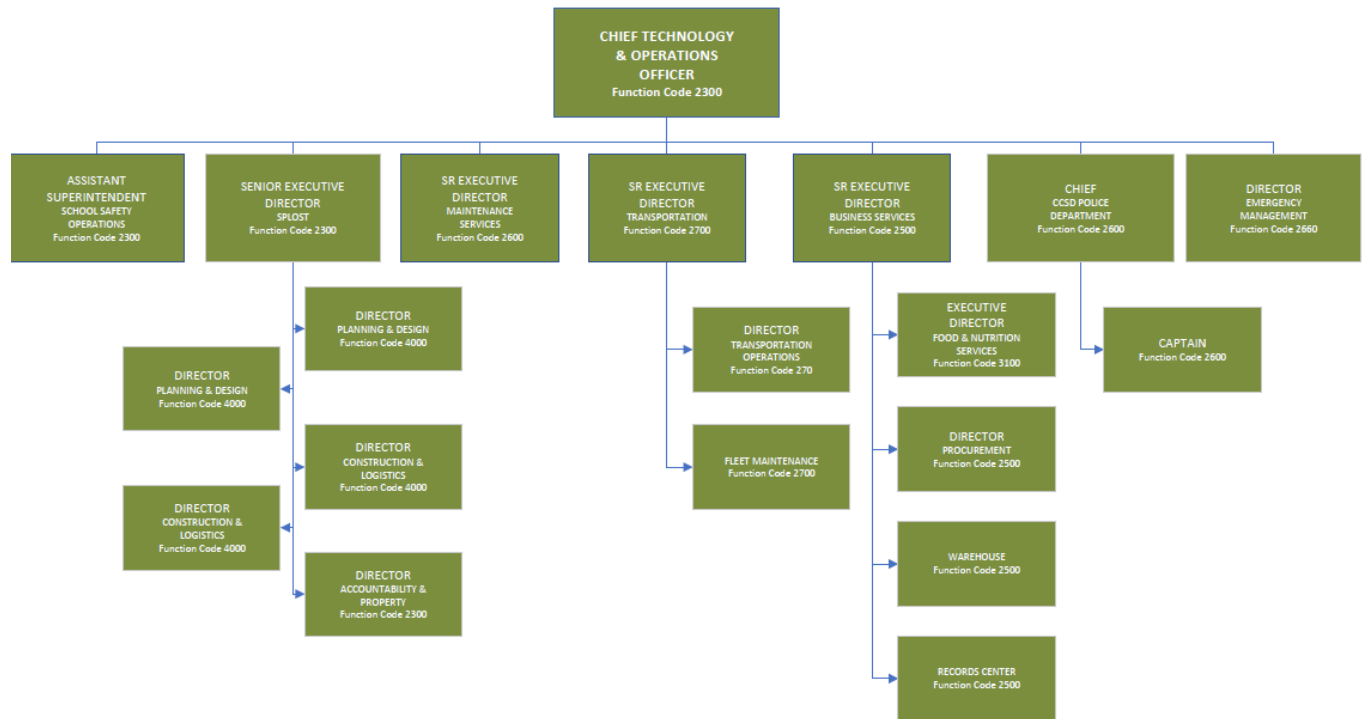
# OPERATIONS DIVISION

## DIVISION RESPONSIBILITIES

The Operations Division is led by the Chief Technology & Operations Officer and comprised of departments that provide the District with services and support for daily operations, emergency management, maintenance, transportation, public safety, business services, and planning/construction/SPLOST (Special Purpose Local Option Sales Tax) for the school system’s students, employees, and schools.

## DIVISION ORGANIZATION

The Operational Support Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



## OPERATIONS DIVISION

### MAJOR DEPARTMENT TASKS

The Chief Technology & Operations Officer is responsible for overseeing the services and support for the District's Maintenance Services, CCSD Police Department, Transportation Services, Business Services, Planning/Construction/SPLOST Department, School Safety Operations, and Emergency Management.

#### Maintenance Services

The Maintenance Services Department provides this support through a staff of 15 administrators, supervisors, and clerical personnel in addition to a work force of 151 hourly employees. The department's primary objective is the maintenance of existing facilities, their grounds, and equipment not under manufacturer's warranty. These responsibilities involve 126 schools and support facilities that encompass 3,139 acres and 19,214,412 square feet throughout Cobb County.

Most of the support and repair requests submitted to Maintenance Services fall within the following areas:

- Heating and air conditioning
- Plumbing
- Electrical
- Paint touch-up
- Minor carpet and floor tile repair
- Security and fire alarm systems
- Indoor environmental quality issues
- Custodial equipment
- Carpentry
- Roofing
- Grounds
- Glass replacement
- Keys and locks security
- Clocks
- Kitchen and refrigeration equipment

Maintenance Services also supervises vendor contracts related to pest control, waste management, the cleaning of portables, elevator maintenance, fire extinguisher servicing, maintenance, research, and installation of its equipment.

In addition, the department supports 634 custodians including evaluating their cleaning effectiveness, making equipment purchases, ordering supplies, training, and making recommendations in custodial shift staffing.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Maintenance Services:</b>			
Building space square footage	19,131,203 for 126 facilities	19,214,412 for 126 Facilities	19,214,412 for 126 facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maintenance, etc.)	48,960	49,512	48,280

## OPERATIONS DIVISION

### *Planning, Construction, and SPLOST (Special Purpose Local Option Sales Tax)*

The Planning, Construction, and SPLOST Department is responsible for all aspects of the planning, implementation, and completion of all SPLOST projects and activities. It is also the department's responsibility to monitor the bidding process to ensure design and construction stay within budget and the scope of the projects conform to the voter referendum.

SPLOST is a one-cent sales tax on all consumer goods that must be approved by Cobb County voters in a referendum. SPLOST revenues can be used only for specific school-related capital improvement projects. On November 2, 2021, Cobb County voters approved the Ed-SPLOST VI (2024-2028), the referendum that continues the one-cent sales tax to fund capital projects. Prior to the current referendum, Ed-SPLOST V was in place and expired on December 31, 2023.

**Program managers** coordinate the design of projects with consultants and local school administrators. It is also the responsibility of program managers to inform the community of planned improvements and solicit input on the plans during public forums held during the design phase.

**Construction managers** provide plan review to the program management staff during design and manage the construction phase to ensure on-time and on-budget project delivery.

**Logistics managers** are responsible for managing the purchase and installation of furniture, fixtures, and equipment for new schools and school building addition projects. Logistic managers also provide coordination for project vendors, local school staff, central office administrators, and other entities.

#### ***Director, Accountability and Property:***

- Provides leadership and oversight related to the Planning/Construction/SPLOST department's financial transactions and property matters
- Coordinates and oversees the management of the SPLOST budget and cashflow
- Administers the management of growth and replacement requests
- Participates in long term planning and program development
- Assists in the development of school attendance zones
- Liaison to the Cobb Board of Elections
- Manages the District's communication towers and facilities agreements

#### ***Director, Planning and Design:***

- Facilitates and oversees the development of a quality management program (QA/QC) for the design phase of projects, as well as establishes and maintains project standards through oversight of CCSD design requirements and educational standards
- Participates in long term planning and program development.
- Oversees and maintains the archive documents for all facilities
- Administers the review and approval of Board Rule/Policy FEAE-R projects
- Assists in the selection and evaluation of design professionals and promotes communication/coordination across Planning/Construction/SPLOST departmental teams

## OPERATIONS DIVISION

### *Director, Construction, and Logistics:*

- Facilitates and oversees the construction of all SPLOST funded building, renovation, and modification activities at district facilities
- Assists in the selection and evaluation during the procurement process for industry design and construction professionals
- Oversees local school requests to address ADA modifications within district facilities
- Promotes communication and coordination across Planning/Construction/SPLOST departmental teams

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>SPLOST:</b>			
Number of Projects started	33	31	38
Number of Projects completed	26	24	32
Number of ADA Projects	11	15	7
Number of portables relocated	5	6	16
Number of FEAE-R Projects (District property funded by others)	144	148	137
<b>Planning:</b>			
Population growth surveys conducted	1	1	1
School attendance zones redistricted	2	1	0
Land purchased (parcels)	6	4	2
Approved easements	9	3	4
Cell tower sites established	0	0	0

### *Transportation Services*

The Transportation Services Department employs over 1,100 professional school bus drivers, bus monitors, fleet technicians, and support staff to provide safe and efficient transportation service to 58,000 riders of the District's eligible students daily. Our four fleet service centers support a fleet of 1,469 vehicles. The district has the state's second largest fleet of school buses, covering 770 routes and 30,708 bus stops daily. In FY2025, our school bus fleet traveled over 10,986,305 miles.

The District leads the state with our safety education program, S.O.A.R. (Safe, Orderly, And Respectful). The program educates elementary school students in a hands-on format, an at-school field trip, and an assembly format for middle school students. The Safe Rider Program is our student management program, which helps ensure a safe ride and keeps students focused on safe bus riding behavior.

All buses are equipped with telematics technology and digital video recording devices. The department is focused on technology transformation, including real time reporting, student ridership, training, and bus diagnostics. Transportation currently operates 256 propane buses in an effort to reduce NOx emissions. However, as the Federal Government has shifted focus away from alternate fuels, funding for alternate fuel vehicles has been eliminated. With the reduction of funding and the cost of operating alternate fuel vehicles, the department will focus on the efficiency of and lower cost to maintain gas powered buses.

## OPERATIONS DIVISION

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Transportation Services:</b>			
Number of students transported one-way	56,208	59,271	58,209
Ridership ratios	53%	56%	55%
Regular buses	740	769	765
Special Education buses	287	258	257
Bus stops per day	16,384	17,912	15,354
Field trips	4,311	4,171	4,485
Bus referrals	1,136	1,212	1,189
Number of accidents	271	320	300
<b>Fleet Maintenance:</b>			
Total Fleet	1,481	1,482	1485
Buses	1,027	1,027	1022
Support Vehicles	454	453	463
Bus fleet traveled	9,875,467 miles	10,118,027 miles	10,986,305 miles
Fuel usage	1,937,121 gallons	2,076,385 gallons	2,164,721 gallons
Fueling transactions	74,511	80,626	90,086
Buses serviced	All buses inspected monthly & annually	All buses inspected monthly & annually	All buses inspected monthly & annually
Average miles per bus	9,616	9,852	10,750

### Business Services

The Business Services Department is a vital part of the Operational Support division of the Cobb County School District and is comprised of the following areas:

**CCSD Food and Nutrition Services (FNS):** responsible for providing nutritious meals daily for CCSD students and school staff in compliance with District policies as well as applicable local, state, and federal guidelines. Meal service provided by FNS at each location varies, but may include breakfast, lunch, and/or After School Program snacks.

**Procurement Services:** works with schools and end-user departments to establish and maintain contracts for day-to-day supply and operational needs for the benefits of the educational process, accomplished through cost-effective, moral, ethical, and prudent purchasing practices. Procurement Services also handles construction (or capital project) solicitations, assists schools and departments in purchasing goods/services not already on active contract, and ensures that purchases of goods and services are consistent with public procurement principles and in compliance with District policies and applicable state/local/federal laws.

**Warehouse Operations:** manages the District's internal mail collection and distribution as well as the disposal or redistribution of excess and surplus property. Responsibilities also include pick-up and delivery of testing and curriculum materials, maintaining a limited inventory of furniture for growth and replacement needs, and assisting with textbook distribution.

## OPERATIONS DIVISION

**Office of Records Management:** responsible for providing direction and coordinating the District's records management plan including maintaining, archiving, and appropriately disposing of CCSD student, staff, financial, and other records.

**Mailroom Operations:** receives and sorts mail and packages for delivery throughout the District and acts as courier for urgent needs of Executive staff.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Business Services:</b>			
<b>Procurement Services:</b>			
Purchase orders processed	11,364	11,559	10,392
Dollar value of purchase orders	\$96,061,152	\$140,791,445	\$96,880,420
Average dollar per purchase order	\$8,453	\$12,180	\$9323
Requests for Proposals:			
Newly Issued and/or Awarded	29	22	18
Requests for extension	53	55	58
Non-Awarded	2	6	0
Sealed Bids:			
Newly Issued and/or Awarded	42	50	24
Requests for extension	58	40	45
Non-Awarded	8	8	4
Quotes:			
Newly Issued and/or Awarded	17	54	59
Requests for extension	35	37	33
Non-Awarded	1	2	0
Procurement Cards	779	799	782
Dollar value of procurement card purchases	\$24,504,889	\$25,957,243	\$27,850,092
Total number of procurement card transactions	93,171	95,269	98,121
Average dollar per purchase	\$263	\$272	284
<b>Food and Nutrition (Food Service Lunches):</b>			
Full price meals served	4,160,346	3,509,858	3,316,587
Reduced price meals served	907,006	907,746	584,903
Free meals served	4,615,305	5,536,735	6,175,746
Adult and contracted meals served	236,228	227,313	217,210
Equivalent meals from extra sales	1,811,551	2,106,222	2,071,902
Elementary School participation	85%	87%	80%
Middle School participation	80%	84%	79%
High School participation	49%	56%	54%
<b>Warehouse Operations:</b>			
Total Surplus requests	3,107	4,156	3,182
Items picked up	64,253	56,713	50,550
Items delivered	26,737	23,230	18,072
Surplus Revenue (Net)	\$472,629	\$358,243	\$363,799
New Inventory Requests (OC)	163	145	160
New Inventory Shipped	2,661	2,497	3,725
New Inventory Value	\$462,085	\$386,904	\$272,305

**OPERATIONS DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Records Management:</b>			
Record Movement Transactions	859	825	879
Transcript/Verification Requests	8,961	9,612	9,848
Carton of Records Retained and Managed	4,745	4,239	3,739
Records Center Revenue	\$61,434	\$60,758	\$59,764

**CCSD Police Department**

The CCSD Police Department is committed to serve our community, students, and staff by providing a positive law enforcement presence. The Department enforces all laws in a fair and impartial manner to provide a safe and secure environment free from any obstruction of the educational process. Security programs are developed and maintained by the Department for all schools, school system facilities, and property. Law enforcement officers are provided for the schools and they monitor overall safety of school campuses.

**School Safety Operations**

School Safety Operations is responsible for maintaining a safe and secure environment for students and staff, including security plan development and implementation, and the monitoring of security staff and safety and security equipment. The Department conducts and monitors four Code Red drills at local schools each year, reporting the initial Code Red drill to the State of Georgia, satisfying the state’s required annual drill.

**Emergency Management**

Emergency Management is responsible for providing support, guidance, and direction to all district facilities as it relates to student and staff safety, including safety related technology solutions. The office ensures all facility safety plans and drills align with current practices and procedures of the district by developing, implementing, and providing feedback regarding overall safety operations.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>CCSD Police Department:</b>			
Fighting	547	434	382
Drugs	205	279	173
Weapons	126	120	63
Gang-related Incidents	0	3	0
<b>School Safety Operations:</b>			
Code Red Drills	N/A	N/A	4*
<b>Emergency Management **</b>	-	-	-

\* FY2025 was the first year for state reporting.

\*\* Workload Indicators for Emergency Management will begin reporting in FY2026.

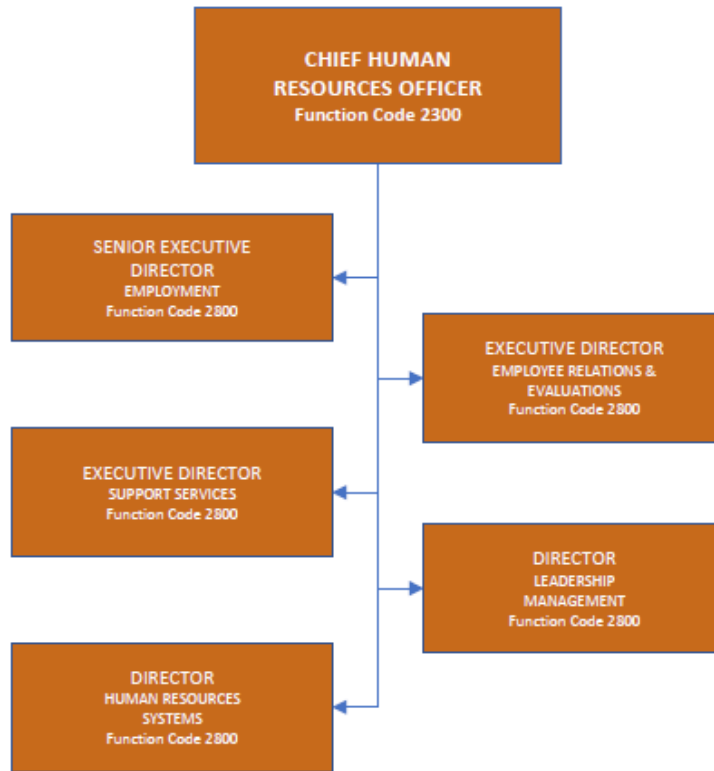
# HUMAN RESOURCES DIVISION

## DIVISION RESPONSIBILITIES

The goal of Human Resources is to attract, employ, and retain the most qualified applicants for all school district positions and to improve delivery of services rendered by the division to all applicable groups and individuals.

## DIVISION ORGANIZATION

The Human Resources Division is sub-divided into five functional areas of responsibility. The following chart illustrates the structure of this division:



## **HUMAN RESOURCES DIVISION**

### **MAJOR DEPARTMENT TASKS**

Under the Chief Human Resources Officer's supervision, the Human Resources Division has the following Departments and Offices that provide services to District employees and prospective candidates for employment.

#### **Employment**

The Employment department encompasses several functions including Employment, Teacher Recruitment, Compensation and Certification, Absence Management, and Student Teachers.

#### ***Employment***

This area directs the employment activities for over 18,000 full-time, part-time, and temporary Classified and Certified employees (excluding Administrators). Primary responsibilities include receiving job requisitions and posting job vacancies to the website; supervising the application; directing the employee transfer and reassignment procedures; managing the daily operations of employment; problem solving HR issues with school and central office administrators, which requires a thorough knowledge of HR policies, law, and practices; processing resignations and retirements; developing a recruitment strategy and providing substitute teacher training and support to local schools; and issuing employment contracts to all Certified Employees.

#### ***Teacher Recruitment***

The office builds relationships with schools to recruit future educators and to coordinate student teachers. HR hosts Recruitment Fairs on multiple campuses. For FY2024-2025, over 8,000 certified instructor contracts were issued, and 98% of Cobb school educators signed up to teach in the new school year. The numbers reflect that Cobb County School District continues to be the best place to teach, lead, and learn.

#### ***Compensation and Certification***

This department is responsible for ensuring pay structures and incentives are designed to compensate employees for their skills, abilities, performance, and years of experience. This includes evaluating experience and certification documents for step placement; processing employee transfers, reassignments, and terminations; developing and rolling out incentive programs; updating employee work calendars; administering salary increases and revising salary schedules; conducting job evaluations and approving job descriptions; and managing salary surveys to ensure salary rates are leveraged competitively. This area also provides guidance to all employees on laws and district policy.

The District's goal is to have a compensation program that attracts, retains, and motivates a highly qualified and competent work force, and to provide employees with a total compensation plan that is competitive with other school districts.

The department is also responsible for managing the certification process for educators, service professionals, and paraprofessionals, including initial certification, renewals, and upgrades. It also ensures that certified staff meet the Georgia Department of Education ESSA requirements and reports all district staff to the Georgia Department of Education through the Certified/Classified Personnel Information (CPI) collection.

## HUMAN RESOURCES DIVISION

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Employment:</b>			
<b>Certified Positions:</b>			
High Schools Hired	217	194	163
Middle Schools Hired	271	180	120
Elementary Schools Hired	378	364	212
Special Education Hired	110	97	83
Other Certified (Supervisors, Specialists, Social Workers)	89	62	11
Other Employee Changes (Changes in hours, pay cycle, charge code; admin action; temporary job; critical needs)	-	-	13,377*
Resignations / Terminations / RIFs	866	773	733
Supply Teachers	417	386	394
Certified Applications	50,213	66,506	52,490
<b>Classified / Paraprofessional Positions:</b>			
ASP Hired	332	528	362
Bus Drivers / Monitors Hired	270	221	182
Custodians Hired	163	171	112
Maintenance / Warehouse Hired	19	21	23
Food Service / Lunchroom Monitors Hired	365	247	209
Classified Subs Hired	649	654	595
Paraprofessionals / Tutors Hired	258	362	207
Clerical Bookkeepers Hired	66	18	40
Professional / Technical Hired	17	19	16
Nurses Hired	21	10	12
Campus Police Hired	8	14	6
Interpreters Hired	5	7	3
Other Employment Changes	4,556	4,902	8,101
Resignations / Terminations / RIFs	1,989	2,191	2,603
Paraprofessional Re-elects	152	142	36
Classified / Paraprofessional Applications	25,134	34,041	39,198

\* This is a new workload indicator for FY2025.

### Employee Relations and Evaluations

The Employee Relations Office coordinates investigations related to alleged employee violations of approved Board policies and procedures, State Board Policy, and other state and federal laws. Additionally, the Employee Relations office assists Administrators and Supervisors with local level investigations, job performance issues, and the certified employee contract nonrenewal process. In addition, it manages background checks and fingerprinting to ensure all employees of the Cobb County School District meet all the expectations provided by the Board. This office also manages the distribution of employee badges and assigns electronic access to all buildings in our district. The Office is responsible for the following areas:

## HUMAN RESOURCES DIVISION

- Employee disciplinary action, i.e. suspension without pay, demotion, termination
- Conducting Fair Dismissal Act hearings
- Consultation with supervisors regarding employee job performance and misconduct issues
- Employee misconduct investigations
- Discrimination and sexual harassment investigations
- PSC Code of Ethics violations
- Certified employee contract non-renewals
- Employee complaints and grievances
- Labor relations issues
- Formal Employee Grievances
- Training regarding Employee Discipline and Documentation

The Evaluation Systems Office develops, facilitates, and monitors all evaluations for classified and certified employees. It is the point of contact for the Teacher Keys Effectiveness System (TKES), Leader Keys Effectiveness System (LKES), and The Cobb Keys Evaluation System for all certified and classified employees. As such, it manages the training process, ensuring all administrators are trained and credentialed on the evaluation systems for the District prior to the beginning of each school year. The office also ensures all required training of administrators is up to date. In addition, the office manages the daily administration of the employee evaluation system for all certified and classified staff, developing and updating all related training materials. The team reviews evaluations for compliance and accuracy to ensure consistent credibility and validity of evaluations. The team advises and consults with school and District Leadership including Strategy & Accountability, Leadership, and Technology Services, providing support regarding all aspects of the TKES and LKES evaluation process.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Evaluation Systems:</b>			
Elementary Summative Assessment TKES	N/A due to COVID	3,614	3,628
Middle Summative Assessment TKES	N/A due to COVID	1,557	1,549
High Summative Assessment TKES	N/A due to COVID	2,043	2,031
PKES Evaluations	N/A due to COVID	N/A	5,765

### Support Services

The Support Services area encompasses several functions including Workplace Accommodations, Benefits, Leaves of Absence, Retirement, and Risk Management.

### **Benefits**

This department oversees the Cobb County School District's comprehensive employee benefits package. The department provides support and education to both new and existing employees, assisting with benefit enrollments, status changes, and all aspects of the annual Open Enrollment process. Additional responsibilities include managing payroll deductions related to benefits, collecting premium payments for missed deductions during unpaid leaves of absence, and processing payments to vendor companies and state agencies for employee benefits.

## HUMAN RESOURCES DIVISION

The following benefits are offered by the District:

State Health Benefit Plan	Dental Insurance
Teachers Retirement System of GA	Vision Insurance
Public School Employees Retirement System	Short-Term Disability
CCSD Retirement Plan	Accident Insurance
Board-Paid Life Insurance	Hospital Indemnity
Board-Paid Long Term Disability	Legal Insurance
Voluntary Life Insurance / ADD	Critical Illness / Cancer
Spousal Life Insurance	Spousal Critical Illness / Cancer
Children's Life Insurance	Children's Critical Illness / Cancer
Catastrophic Illness Leave Bank	Flexible Spending Account
Leaves of Absence	Dependent Care Account

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Insurance Enrollment:</b>			
Health Insurance:			
Anthem BCBS Gold	1,269	1,286	1,283
Anthem BCBS Silver	1,534	1,481	1,373
Anthem BCBS Bronze	1,705	1,724	1,646
Anthem BCBS HMO	4,484	4,610	4,717
UHC HMO	282	300	291
UHC HDHP	275	264	232
KP HMO	2,299	1,729	1,827
Tricare	1	1	3
Dental Insurance: MetLife	10,671	10,241	10,250
Vision Insurance	9,197	8,630	8,774
Short-Term Disability	8,892	8,310	8,167
Accident Insurance	4,378	4,278	4,609
Hospital Indemnity	3,377	3,319	3,510
Legal Insurance	2,925	2,837	3,189
Critical Illness / Cancer (Added Benefits):			
Employee Critical Illness / Cancer	5,520	5,022	5,184
Spousal Critical Illness / Cancer	2,262	1,847	1,879
Child Critical Illness / Cancer	2,378	1,978	2,070
Voluntary Life Insurance / Spouse / Child	14,889	13,900	14,905
<b>Other Benefits:</b>			
Flexible Optional Spending Accounts	5,243	4,642	5,169
Retirements	356	340	395

## HUMAN RESOURCES DIVISION

### *Leaves of Absence*

This department ensures compliance with all Federal, State, and local Board policies governing employee leave. This includes administration of Workplace Accommodations, Family and Medical Leave Act (FMLA), Paid Parental Leave (PPL), Bereavement Leave, and all other legally mandated leaves.

### *Retirement*

This department manages all employee retirements under the Teachers Retirement System of Georgia (TRS) and the Public School Employees Retirement System (PSERS). The department provides one-on-one counseling and assists with the completion and processing of retirement paperwork. In addition, the office oversees the District's supplemental retirement plans, including 403(b) plans, 457 plans, and Roth accounts.

### *Risk Management*

Risk Management protects the people and assets of the school district. The office coordinates bid proposals for property, comprehensive crime, and student accident insurance. It also administers the District's self-insurance plan for general liability and vehicle accidents, including bus accidents. It receives and processes claims for student injuries, site visitors, and damage or loss to equipment and facilities. The District is self-insured and self-administered in the area of workers' compensation. Risk Management handles all aspects of the workers' compensation claims process. It is responsible for researching and responding to unemployment claims from the Department of Labor. Risk Management also addresses issues of loss control, safety, and accident prevention awareness.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Risk Management Claims:</b>			
Unemployment	N/A	N/A	N/A
Vehicles and General Liability	513 / 92	566 / 90	536/48
Student / Site visitor injuries	1,286 / 24	1,538 / 32	1,276/30
Students injured in transit	43	71	58
Workers' Compensation	1,040	1,048	1,161

### *Human Resources Systems*

The Human Resources Systems department encompasses several functions including HR Technology, Employment Verification, and Records.

### *HR Technology*

HR Systems (Technology) is responsible for supporting and implementing information systems and processes to ensure the easy management of human resources, business processes, and data. Systems and processes supported include, but are not limited to:

- Support of Applicant Tracking System (Applicant Tracking Enterprise), as well as related processes and data collection
- Support of the MUNIS ERP software's HR modules and all involved HR processes
- Responsible for Document Management system (aXs) functionality, data maintenance, and processes

## HUMAN RESOURCES DIVISION

- Producing HR data reports and high-level data maintenance
- Support of all HR-related system interfaces to ensure proper transfer of HR-related data and content

### *Records*

The Records department manages the storage and maintenance of employee personnel records, employment verification, and responds to requests for information in compliance with the Georgia Open Records Act.

### *Leadership Management*

The Leadership Management Department aims to match the available administrative talent (current CCSD employees and out-of-district applicants) to the needs of the District. It further assists the District in meeting any strategic and operational challenges by having the right people in the right place at the right time to do the right thing. The vision of Leadership Management is to create a deliberate and systematic effort by the District to ensure leadership continuity in key positions and encourage individual advancement.

Leadership Management in Human Resources directs the employment activities for all local school and central office administrative positions which include supervising the application, employment, and orientation of all administrative new hires. It assists the District Leadership Division with the Principal hiring process and administrative reassignment process. Leadership Management is further responsible for the following:

- To provide a sufficiently large and diverse number of highly qualified candidates to fill local school and central office administrative openings
- Assist principals and central office administrators in their selection of leader's process
- Assist applicants, both internal and external, in completing administrative applications and understanding the system's leadership selection process
- Provide career counseling and guidance through informal office visits as needed to help individuals realize their career objectives in administration
- Facilitate professional learning opportunities for employees interested in pursuing district-level and school-level leadership roles
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development
- Direct the Leadership Academy application and selection process and coordinate the Educational Leadership Degree Program cohorts and partnerships

**HUMAN RESOURCES DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Leadership Management:</b>			
Aspiring Leaders – number of participants	27	22	23
Number securing positions the following year	8 (30%)	4 (18%)	6 (26%)
<b>Administrative Positions:</b>			
New hire / Rehire	15	13	10
Promotion / Upgrade	76	60	59
Reassign / Transfer	48	48	24
Resign / Retire / Term	35	26	39
Critical Needs Subs	33	17	16
Miscellaneous / Re-Elect	15	17	11
<b>Applications:</b>			
Leadership Academy / New Administrator	5,060	4,358	3,748
Participants	99	76	77

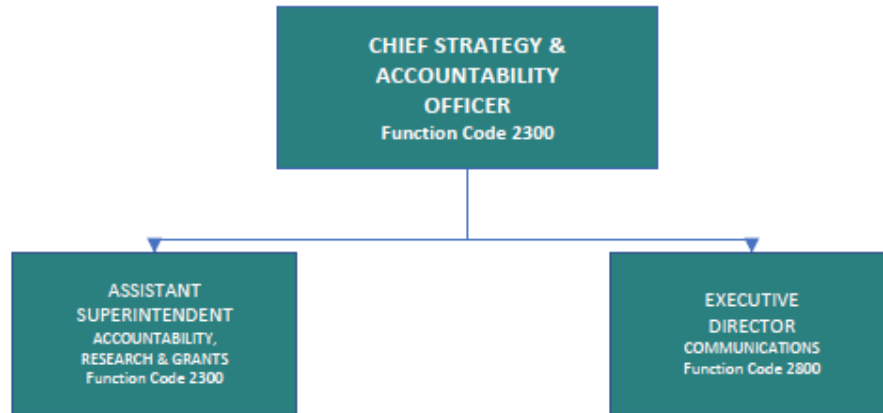


# STRATEGY & ACCOUNTABILITY DIVISION

## DIVISION RESPONSIBILITIES

The Strategy & Accountability Division includes the following two key areas of responsibility: *Accountability, Research & Grants* and *the Office of Communications*.

## DIVISION ORGANIZATION



## MAJOR DEPARTMENT TASKS

### *Accountability, Research, and Grants*

Accountability, Research, and Grants provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning.

### *Communications*

The Office of Communications assists schools with communications needs and promotes open and responsive communication between schools and their respective communities. In addition, the Office of Communications directs system branding and messaging, provides important information to stakeholders, and works daily with the media. The office aims to present a robust communications program that increases understanding of, commitment to, and advocacy for the school district and its mission and goals.

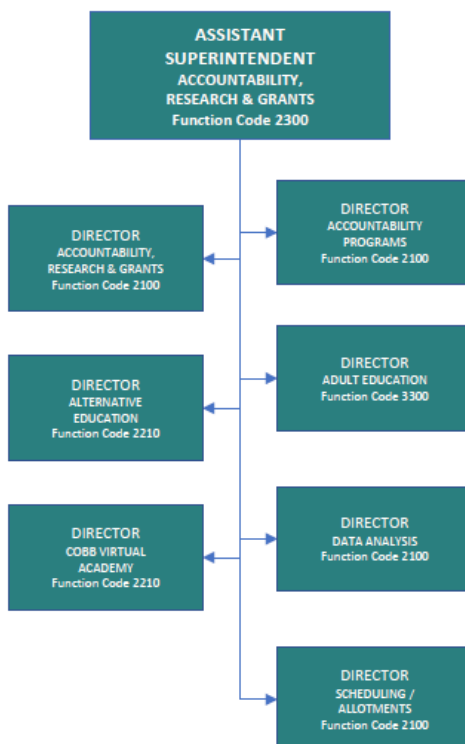
## STRATEGY & ACCOUNTABILITY DIVISION

### SUBDIVISION OF ACCOUNTABILITY, RESEARCH, AND GRANTS RESPONSIBILITIES

The Accountability, Research, and Grants Subdivision offers direction and support to all stakeholders by providing critical data, analysis, training, and research to improve student learning. These services support the District’s vision, mission, and goals as outlined in the District strategic plan.

This subdivision is comprised of the major departmental areas of *Accountability, Research & Grants, Alternative Education, Adult Education, Cobb Virtual Academy, Accreditation and Continuous Improvement.*

### SUBDIVISION ORGANIZATION



#### *Accountability, Research, and Grants*

##### *Accountability*

The Accountability department provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning. There are four major areas within this department:

##### *State and Student Reporting*

State and Student Reporting oversees the reporting of student data to the Georgia Department of Education (GaDOE) and the federal government. Student data accuracy impacts funding, teacher allotments, and school and state accountability measures. The department provides training on data accuracy and posts updated web-based resources for school use.

## STRATEGY & ACCOUNTABILITY DIVISION

### *Data Processing and Analysis*

This area processes and reports data from stakeholder surveys, state-required accountability data, district trend data, assessment data, and demographic data. It analyzes data sources and trends to inform parents, schools, the school District, and public agencies. It also assists with data needed for Program Evaluation and District Strategic Planning.

### *Scheduling and Allotments*

Scheduling and Allotments develops and implements the allotment allocation processes for school-level positions and for maximizing utilization of those allotments through strategic master scheduling at the elementary, middle, and high school levels. Professional learning is provided to administrators, local school support staff, and central office staff to support and improve the allotment and scheduling processes. By developing innovative and intentional scheduling models that make the most of staffing resources, Scheduling and Allotments works with local school leadership to design a framework to support the greatest possible learning outcomes.

### *Research and Grants*

This area stewards federal, state, corporate, and private grants to support the education needs of the District. Working in tandem with District leadership and the talented efforts of teachers and school administrators, the Cobb County School District has been awarded many grants that have provided innovative programs impacting all students. Additionally, the District receives numerous requests for conducting educational research within the District, which are processed according to specified District criteria for approval.

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Accountability, Research, and Grants:</b>			
<b>SAT Scores:</b>			
Cobb	1,104	1,105	1,116
Georgia	1,045	1,039	1,038
National	1,003	1,024	1,029
Number of Seniors Tested	4,676	4,593	5,073
<b>ACT Cobb County Scores:</b>			
Composite	22.7	22.8	23.7
English	22.3	22.2	23.0
Mathematics	22.0	21.9	22.9
Reading	23.5	23.9	24.8
Science	22.5	22.5	23.5
<b>Grants:</b>			
Number of competitive grants processed each year	234	42	62
Amount awarded for competitive grants	\$7,992,809	\$14,519,650	\$8,603,922
Amount awarded to included CARES funds	\$8,198,259	\$15,807,766	\$0
<b>Seniors<sup>1</sup>:</b>			
Number of graduates <sup>2</sup>	8,539	8,623	9,006
Number of graduates <sup>2</sup>	8,163	8,316	8,766
Completion ratio	95%	96%	97%
K-12 dropouts <sup>3</sup>	2,484	2,172	1,921

**STRATEGY & ACCOUNTABILITY DIVISION**

<b>Research Applications:</b>			
Number processed each year	137	220	108
Number of GA's BEST included in total <i>(new for FY25)</i>	-	-	41
<b>All Surveys Administered:</b>			
Students	2,993	10,155	124,789
Parents	1,039	8,436	26,387
Staff	1,249	10,199	17,797
<i>(The breakdown below of Surveys Administered is new for FY25)</i>			
<b>Cognia Surveys Administered:</b>			
Students	-	-	59,280
Parents	-	-	16,514
Staff	-	-	7,843
<b>Georgia Climate Surveys Administered:</b>			
Students	-	-	65,509
Parents	-	-	9,873
Staff	-	-	9,954

Sources:

- <sup>1</sup> FTE Cycle 1 FT002 report
- <sup>2</sup> Student Record SR057A report
- <sup>3</sup> Student Record ENR019B report

*Alternative Education Program*

***Cobb Acceleration Academies (CAA)***

Cobb Acceleration Academies provide a supportive alternative education setting for students to receive educational services for those who have personal, social, learning, family, and environmental challenges that make it harder for them to be successful in a traditional classroom setting. CAA provides a comprehensive student support system serving students in grades 6-12. CAA Mentors and CAA Georgia-certified teachers collaborate to provide students encouragement in academic supports and personal growth. CAA hours of operation are flexible, and families provide a commitment schedule during orientation. There are two program locations in Cobb at CAA Kennesaw and CAA Marietta.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Alternative Education:</b>			
Students Served:			
Acceleration Academies	494 (CCSD students had the choice of remote learning or F2F learning)	525 (CCSD students had the choice of remote learning or F2F learning)	538 (1 <sup>st</sup> year CAA)

## STRATEGY & ACCOUNTABILITY DIVISION

### Adult Education Program

Adult Education teaches adult students the literacy skills necessary to become productive, responsible, well-adjusted members of the community, thus improving the quality of life for all Georgians. In order that all students realize their full potential, our mission is to marshal resources and use relevant curriculum to provide education and a supportive, yet challenging, environment that allows for individual, self-paced instruction.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Adult Education:</b>			
Total Students Served:	1,120	1,497	1,611
Cobb County	458	450	557
ESOL	506	751	1,054
Paulding County (partnership with CCSD ended in FY24)	145	296	N/A
Cobb County Correctional inmates	11	33	117
Number of students taking the GED	141	155	190
Number of students taking the GED that received the credential	57	63	129

### Cobb Virtual Academy

Cobb Virtual Academy provides students with a high-quality online learning experience and is an integral component of the Cobb County School District's commitment to leveraging technology for enhanced educational opportunities. This experience not only familiarizes them with essential tools for improving their learning skills and knowledge but also readies them for the challenges they will encounter in higher education, the workforce, and lifelong learning endeavors. While students informally develop technology skills and gain experience through their media-rich lives, an online learning experience provides students the opportunity to extend their technology skills to complete assignments, meet deadlines, learn appropriate online behavior, and effectively collaborate with others in an instructional setting.

In accordance with the Georgia Virtual School legislation signed in May 2005, and Senate Bill 289 enacted in July 2012, Cobb Virtual Academy guarantees students the ability to take online courses as part of the regular school day. CVA is not a school - it is a supplemental program serving students currently enrolled in CCSD schools. CVA also offers courses on a tuition basis to non-traditional students enrolled in private school or home study programs.

Online courses provide a full course experience in which instruction takes place primarily asynchronously through the Cobb Teaching and Learning System (CTLS). CVA courses are led by certified teachers, are NCAA certified, and follow the Cobb Teaching and Learning Standards. The grades earned in CVA classes are posted to the students' high school transcript. Course content may be accessed from multiple settings (in school and/or out of school buildings). In this virtual online environment, students follow a class schedule to complete a combination of formative and summative assessments that allow students to demonstrate their mastery of the Cobb Teaching and Learning standards.

## STRATEGY & ACCOUNTABILITY DIVISION

In addition to rigorous course content that meets state and District performance standards, Cobb Virtual Academy's online learning environment fosters creativity, critical thinking, communication, and collaboration, as well as mastery of information, media, and technology skills all of which are essential for preparing students for the future.

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Cobb Virtual Academy:</b>			
Courses available online to students through Cobb Virtual Academy:			
Course offerings	50	55	60
Students	4,278	4,830	5,383
High schools	17	17	17
Middle schools	23	23	23
Special schools	2	2	2
FTE units*	4,721	5,099	5,974
Tuition units	3,928	4,715	5,371
* Each unit represents ½ credit, restated to include unique courses			
Courses available online to students through Georgia Virtual Academy:			
Course offerings	125	125	125
Students	1,362	1,269	1,032
High schools	17	17	17
Middle schools	14	14	8
Special schools/programs	2	2	0
FTE units	1,661	1,586	1,048
Tuition units	732	784	485

Sources:

\* FTE Cycle 1 FT002 report

### Accreditation

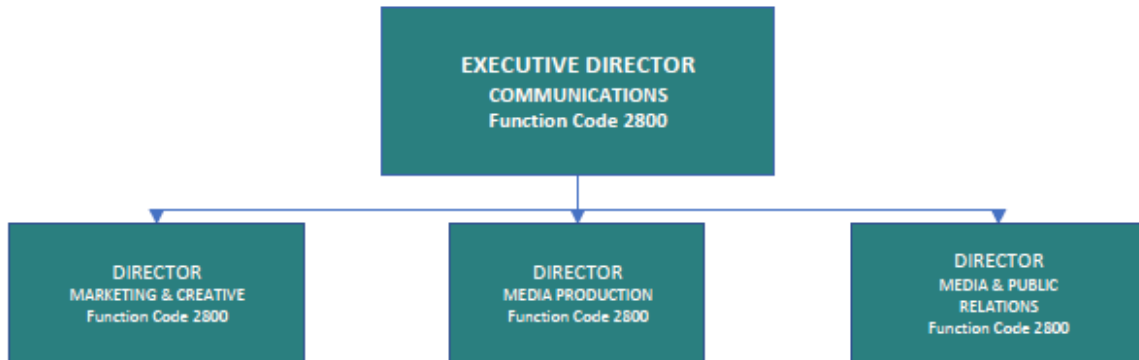
The area of Accreditation facilitates the process for Cognia accreditation and mid-cycle progress for the District and schools. It ensures that the Cobb County School District maintains accreditation by overseeing adherence to these international standards and movement toward exceptional status. Survey administration is conducted annually, and classroom environment observations are conducted two times per year.

## STRATEGY & ACCOUNTABILITY DIVISION

### SUBDIVISION OF COMMUNICATIONS RESPONSIBILITIES

The Office of Communications produces content to communicate District priorities to the Cobb County community, directs system branding, and works regularly with media. In addition, the Office of Content and Marketing assists schools with communications needs and promotes open and responsive communication between schools and their respective communities.

### SUBDIVISION ORGANIZATION



### MAJOR DEPARTMENT TASKS

The Office of Communications is tasked with a wide array of communications-related issues. Communications handles all incoming media requests from news outlets, supports all local schools as well as other departments in dealing with communications tasks, creates media across multiple platforms to market and support the district, and are intimately involved in ensuring that the Cobb County School District's brand is promoted effectively and consistently across the county. The department develops messages intended for district-wide consumption and often assists local schools and departments in crafting consistent communications to best inform stakeholders.

### *2024-2025 Communication Awards*



<i>Peach Award:</i>	1
<i>Gold:</i>	11
<i>Silver:</i>	2
<i>Excellence:</i>	6
<i>Merit:</i>	5
<i>Honorable Mention:</i>	4
<b><i>TOTAL:</i></b>	<b>29</b>

**STRATEGY & ACCOUNTABILITY DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Communications:</b>			
<b>Social Media:</b>			
Social Media “Impressions”	12,201,181	11,924,285	15,812,172
Social Media Engagement	672,605	713,834	677,130
Follower / Subscriber Growth	4,863	10,043	17,276
Link Clicks	117,453	96,298	48,332
Engagement Rate	5.5%	6.0%	4.2%
<b>Print Media:</b>			
Media Requests	727	850	560
Articles Published	310	354	294
Articles Republished by Media	215	310	178
<b>District Support:</b>			
School / District Support Requests	1,000 +	1,000 +	1,000 +
<b>Digital Media:</b>			
Videos Produced	188	257	260
Videos Managed for Others	2	N/A	N/A
Podcasts Produced	35	34	32
Video Impressions	1,195,775	1,213,842	1,309,469
Video Views	455,632	844,479	884,465
Subscribers	4,026	N/A	5,115
<b>CTLS Parent Messaging:</b>			
Emails Sent	42,569,456	46,040,604	34,076,400
Voice Calls Sent	688,284	856,452	903,751
Text Messages Sent	8,962,655	18,437,200	18,968,153
APP Push Notification	14,448,615	30,523,277	30,088,565
Posts / Emails for CCSD Departments & Schools	400+	450+	450+

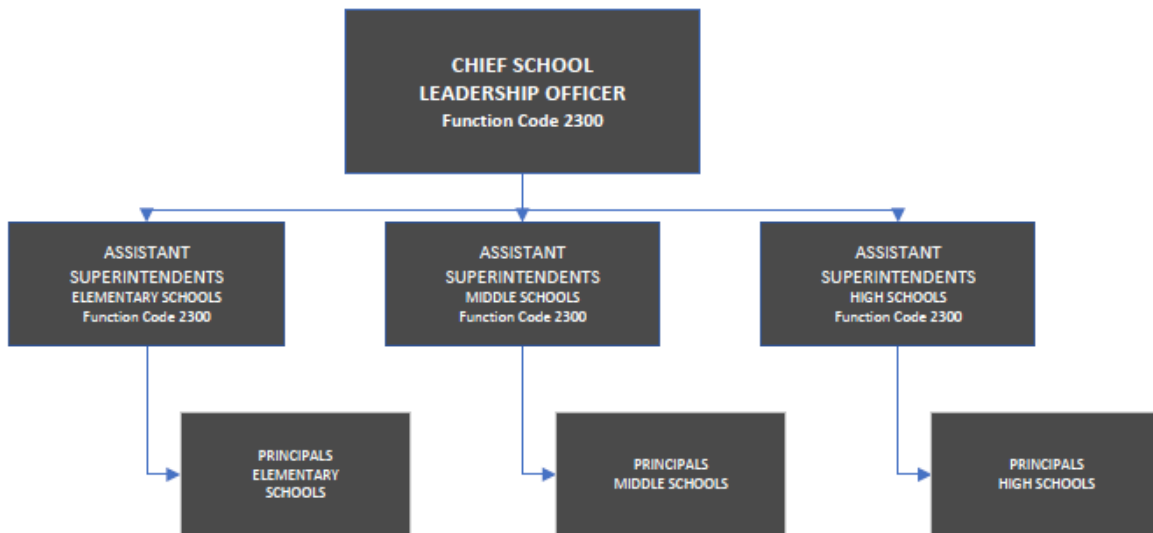
# SCHOOL LEADERSHIP DIVISION

## DIVISION RESPONSIBILITIES

The primary function of the School Leadership Division is to lead the ongoing development and continuous improvement of an effective instructional program in the Cobb County School District. The division is responsible for all facets of student performance, school leadership, and leadership development.

## DIVISION ORGANIZATION

The School Leadership Division is sub-divided into functional areas of responsibility. The CCSD School Leadership Division consists of seven Assistant Superintendents: three over elementary schools, two over middle schools, and two over high schools. The following chart illustrates the structure of this division:



## MAJOR DEPARTMENT TASKS

**Assistant Superintendents - Elementary Schools, Middle Schools, High Schools** assume primary operational, managerial, administrative, leadership development, and oversight responsibility for the elementary, middle, and high schools of assigned K-12 clusters within the framework of the School Leadership Division. The Assistant Superintendents lead principals in expeditious and sound decision making regarding the productivity, results, accountability, staffing, and continuous improvement for individual schools, both from the standpoint of learning effectiveness and operations.

**Leadership Development** is designed to support a purposeful, systemic district plan for maintaining a highly effective pipeline of leadership succession. Leadership Development within the Cobb County School District represents the collaborative efforts of Human Resources, School Leadership, and other contributing departments. The cornerstones are the Academy model, impacting the development of aspiring leaders since 1998, and the Induction model, supporting leaders during their first year in a new position.

**SCHOOL LEADERSHIP DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>School Operations:</b>			
Oversees the operations and leadership of all schools	Ongoing daily basis	Ongoing daily basis	Ongoing daily basis
<b>Assistant Superintendent Meetings:</b>			
Sets the agenda for weekly meetings based on operational, managerial, administrative, leadership development and oversight responsibility	Met once a week, schedules permitting	Met once a week, schedules permitting	Met once a week, schedules permitting
<b>Leadership Division Meetings:</b>			
Assistant Superintendents Meet with Chief School Leadership Officer	Met once a week, schedules permitting	Met once a week, schedules permitting	Met once a week, schedules permitting
<b>District Leadership and Learning Meetings:</b>			
Assists with planning the agenda for the leadership of the District	Met 5 times throughout the year	Met 5 times throughout the year	Met 5 times throughout the year
<b>Level Principal Meetings:</b>			
Level meetings with the principals are conducted by the seven Assistant Superintendents 3-6 times per year	Met 6 times throughout the year	Met 6 times throughout the year	Met 4 times throughout the year
<b>Assistant Principal Meetings:</b>			
Assistant Principals meet 3-5 times a year with the Chief School Leadership Officer and the Level Assistant Superintendents	Met 4 times throughout the year	Met 4 times throughout the year	Met 4 times throughout the year
<b>Cabinet Meeting with the Superintendent:</b>			
Assistant Superintendents meet monthly with the Superintendent and Executive Cabinet Members	Met 9 times throughout the year	Met 9 times throughout the year	Met 7 times throughout the year
<b>Strategic Planning Meetings:</b>			
Chiefs from Academics, School Leadership, and Assistant Superintendents	Met 11 times throughout the year	Met 11 times throughout the year	Met 9 times throughout the year

**SCHOOL LEADERSHIP DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>CCC Task Force:</b>			
Chiefs, Principal Leaders, and Assistant Superintendents meet 6-8 times per year	Met 7 times throughout the year	Met 7 times throughout the year	Met 7 times throughout the year
<b>Leadership Task Force*:</b>			
Chiefs, Principal Leaders, and Assistant Superintendents meet 6-8 times per year	N/A	N/A	Met 6 times throughout the year
<b>Vetting Meetings:</b>			
Assistant Superintendents from all divisions meet bi-weekly	Met 11 times throughout the year	Met 11 times throughout the year	Met 18 times throughout the year
<b>Operational Meetings:</b>			
Chiefs from each division share operational updates with Principals and Assistant Superintendents	N/A	Met 6 times throughout the year	Met 5 times throughout the year
<b>Divisional Cabinet Meetings:</b>			
Assistant Superintendents from all divisions meet monthly	N/A	Met 11 times throughout the year	Met 11 times throughout the year

\* New Workload Indicator for FY2025



*Artwork by students at Birney ES*

# FINANCIAL SERVICES DIVISION

## DIVISION RESPONSIBILITIES

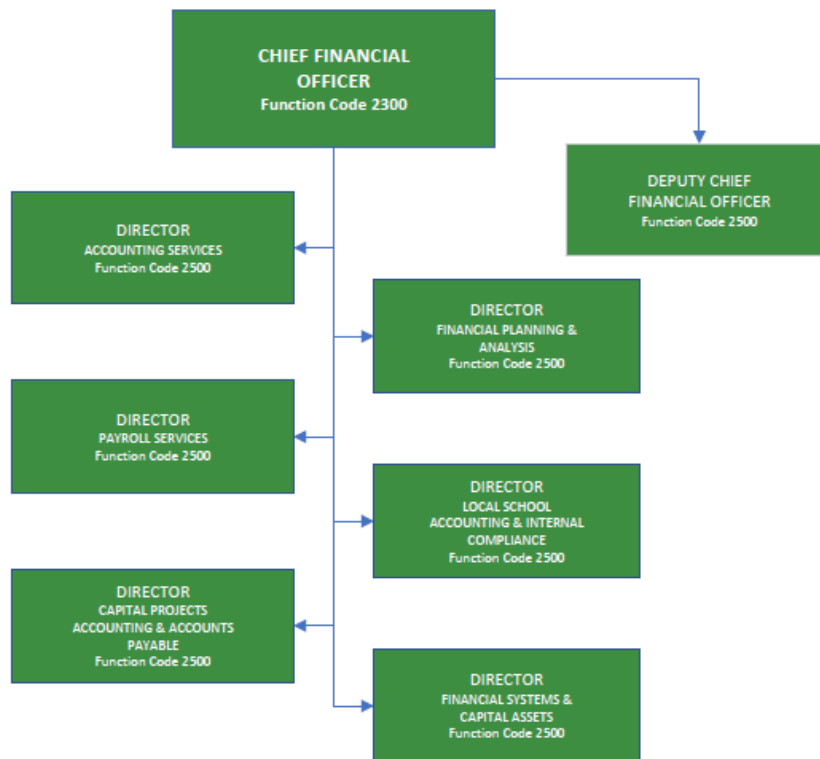
The Mission of the Financial Services Division is to handle the financial resources of the Cobb County School District professionally, ethically, and legally; and respond to our customers in a courteous, helpful, and timely manner. The values the Division holds are hard work, teamwork, dedication, and consistency.

Under the direction of the Chief Financial Officer, the Division is responsible for all the fiscal responsibilities of the School District. Specifically, the responsibility areas include general accounting, food service accounting, local school accounting, financial reporting, cash management, payroll, budgeting, financial planning and analysis, internal compliance, property control, bond/sales tax project management, and financial training programming.

The Division manages all the financial operations for the District with a budget in excess of \$1.87 billion and over 17,000 employees. It serves the needs of schools, other departments, the Superintendent, Board of Education, and the general public. Finance operates under established management principles and adheres to established policies and procedures and to generally accepted accounting principles (GAAP).

## DIVISION ORGANIZATION

The Financial Services Division is sub-divided into functional areas of responsibility in similar fashion to how most corporations are organized. The following chart illustrates the structure of this division:



## FINANCIAL SERVICES DIVISION

### MAJOR DEPARTMENT TASKS

#### Capital Project Accounting & Accounts Payable

##### *Capital Projects*

- Oversee the remaining expenditures for the SPLOST V and current SPLOST VI spending that was approved in November 2021 with another five years budget of \$895 million
- Set up accounts, process budget adjustments, encumber service contracts, and process payment transactions for all capital outlay funds
- Prepare and distribute printed reports and intranet reports to Board members, budget administrators, and citizens
- Prepare and submit ACFR schedules and year-end financial reports
- Work with project managers and District personnel on new schools, additions/renovations, and curriculum and technology projects
- Request reimbursement for State-funded capital outlay projects and monitor revenues

##### *Accounts Payable*

- Pay all District expenditures
- File federally required IRS 1099 documents on all appropriate vendors
- Review, encumber, and process payment for all county Performance Contracts
- File the Annual Compliance and Immigration Report with the Georgia Department of Audits and Accounts

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Accounts Payable:</b>			
Accounts Payable Check Runs Processed	68	79	67
Accounts Payable Checks Issued	14,193	15,055	12,410
Dollar value of checks processed	\$337,351,511	\$339,526,488	\$357,737,038

#### Financial Planning and Analysis (Budgeting)

The functions of Financial Planning and Analysis consist of the following:

- Develop a budget in excess of \$1.87 billion each year (all funds)
- Prepare and present various financial/budget reports and presentations
- Create the account codes in the MUNIS financial system and monitor use in compliance with the State Chart of Accounts for financial reporting
- Coordinate the preparation, review, and approval of the budget transfer and amendment process
- Review all purchase orders from schools and central office departments to ensure adequate account codes, budget amounts, and correct procedures
- Prepare the credit rating agency report and coordinate the presentation to the agencies by the CFO
- Prepare and coordinate the annual advertisement and presentation of the local property tax digest and millage rate for adoption by the Board

## FINANCIAL SERVICES DIVISION

WORKLOAD INDICATORS	FY2023 RESULTS	FY2024 RESULTS	FY2025 RESULTS
<b>Financial Planning &amp; Analysis:</b>			
Budget Document published	Received ASBO Meritorious Budget Award	Received ASBO Meritorious Budget Award	Received ASBO Meritorious Budget Award and GFOA Distinguished Budget Presentation Award *
Credit Rating **			
Moody's Investor Services	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA
Kroll Bond Rating Agency	AAA	AAA	AAA

\* FY2025 was the first year CCSD has applied for the GFOA award since FY2016.

\*\* Moody's Aaa credit rating has been awarded to CCSD since 2015. Standard & Poor's designated AAA in 2020. The Kroll Bond Rating Agency granted CCSD the AAA rating in December 2021.

### Accounting Services

#### **Accounting**

- Invest and manage cash for all central office bank accounts
- Manage accounting for all federal, state, and local grants
- Manage billing, collection, and accounting for District's account receivables
- Review and process all District journal vouchers and monitor all general ledger entries
- Prepare Board Monthly and Quarterly Financial Reports, Annual GA DOE Financial Reports, Annual Transparency in Government Act Reports, and Annual Comprehensive Financial Report.
- Deposit all central office incoming cash receipts on a daily basis
- Reconcile 124 depository bank accounts on a monthly basis
- Manage procurement card purchases to ensure compliance with District policy and to accurately record purchases in accounting system
- Produce and provide updates for the *Procurement Card Manual*
- Provide accounting services for the Cobb Schools Foundation
- Coordinate and provide data for annual external financial audit
- File unclaimed property checks and reports to state and reissue checks to payees

#### **Food Service Accounting**

- Review daily deposits of 108 lunchrooms and reconcile bank deposits to Food and Nutrition Services (FNS) data
- Research, reconcile, and journal all bank adjustments to daily lunchroom deposits (bank debit and credit memos)
- Journal insufficient funds returned checks and initiate collection efforts; monitor outstanding uncollected receivables
- Process and reconcile weekly meal data from FNS to ensure the accuracy of the monthly federal claim for reimbursable meals
- Prepare monthly financial statements in accordance with generally accepted accounting principles and submit to Georgia Department of Education

## FINANCIAL SERVICES DIVISION

- Provide accounting and advisory support services to FNS management and staff on an ongoing basis

### *Cash Management*

- Obtain maximum interest on available funds while ensuring safety of investments
- Assist schools with all banking services

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Accounting:</b>			
Average Yield on Investments			
90 Day T-bill (April through June)	5.07%	5.24%	4.23%
School District	4.96%	5.39%	4.37%
Number of Central Office deposits (excludes lunchroom depository account)	2,646	2,885	2,732
Total bank transactions	57,945	56,394	55,932
Total number of Journal Vouchers processed	1,193	1,288	1,383
Total number of Procurement card transactions	87,266	78,095	96,658
Total dollar volume	\$24,451,231	\$26,064,149	\$25,021,380
Annual Comprehensive Financial Report Published	Yes	Yes	Yes
Grant dollars collected:			
Federal, State, & Local Grants Administered	\$144,619,192	\$104,075,695	\$105,912,078

### Payroll

- Annually process over 237,000 payroll remittances for approximately 18,000 employees
- Process and account for all payroll deductions
- Account for all employees' leave
- Annually process employee W-2 forms
- Process all employee travel reimbursement

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Payroll:</b>			
Payroll Check Runs Processed	38	38	38
Payroll Remittances Issued	231,404	234,821	237,402
Dollar value of payrolls processed	\$966,516,828	\$1,067,626,444	\$1,118,083,908
W-2 Forms Issued	18,886	19,097	19,257

## FINANCIAL SERVICES DIVISION

### Financial Systems and Capital Assets

#### **Financial Systems**

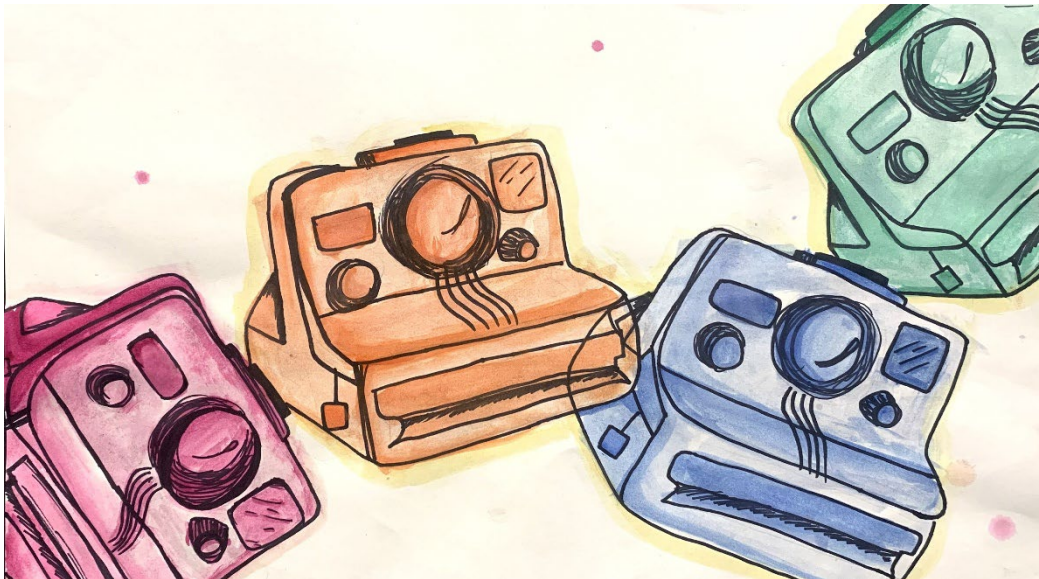
- Implements software solutions designed to increase operational efficiencies while providing enhanced end user functionality
- Manages financial and technology projects related to District initiatives
- Coordinates Enterprise ERP (Munis) system upgrades and module enhancement/implementations by creating test scripts, monitoring testing progress, assisting in user acceptance validation, and reporting/documenting testing issues
- Conducts financial analysis and reporting used by District personnel to make decisions and/or reconcile data
- Designs, updates, and manages financial forms to ensure alignment with District financial operations, policies, and procedures
- Develops and delivers application training for implemented software solutions to District personnel while ensuring compliance with state, federal, and District policies and procedures
- Plan, design, document, maintain, and deliver training using one-on-one, classroom, online, or blended methodologies to support principals, assistant principals, bookkeepers, payroll timekeyers, maintenance technicians, central office, and after school program administrative personnel on software and operational procedures
- Maintains content on Cobb County School District's SharePoint intranet sites of the Munis library, Eleyo library, principal training, bookkeeper training, backup bookkeeper training, payroll timekeyer training, assistant principal Training, the Financial Services One Team Intranet pages which include Financial Services form bank and Financial University, and other web-based resources that contain up-to-date news, forms, policies, procedures, and training courses related to the Financial Services of the District
- Assists the Financial Services Directors on the development and delivery of training curriculum
- Provides ongoing technical support to system end users to troubleshoot system issues, test and validate system functionality, enhancements and configuration, and create/manage technical support tickets with software vendors
- Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University
- Recipient of the 2020 Tyler Technologies National Public Sector Excellence Award for our Munis System implementation

#### **Capital Assets**

- Manages the District's assets including equipment, building, land, and construction in progress
- Processes and posts all capital building, land, and construction in progress asset transactions
- Processes and posts all taggable and capitalized equipment transactions
- Conducts monthly reconciliation of the District asset transactions against the financial transactions to ensure assets are appropriately classified for reporting and depreciation
- Manages the monthly and annual capital asset depreciation and reconciliation process to ensure all transactions balance to the general ledger and all variances are appropriately documented for auditing purposes
- Processes and manages donated assets in accordance with board policy FEAE-R Construction on District Property Funded by Others

## FINANCIAL SERVICES DIVISION

- Verifies vendor-provided surplus reports against system asset records to ensure all items sent to the vendor are properly disposed
- Ensures that device assignments and unassignments made through Special Student Services in Synergy are accurately reflected within Enterprise ERP
- Collaborates with Capital Projects to ensure accurate processing of the District's capital assets, including construction projects, architectural fees, and land acquisitions
- Annually reviews Construction in Progress asset values to ensure compliance with capitalization threshold and reclassifies assets as necessary
- Assists in the preparation of the annual financial audit and related work papers for the year-end closing process
- Tags, adds, and identifies all equipment subject to inventory
- Prepares inventory reports for special projects (i.e., technology refresh of SPLOST-purchased equipment, State Technology Survey).
- Maintains reports for all equipment subject to inventory
- Conducts physical inventories and provides resulting reports for all local schools, special schools, and central office locations
- Composes, interprets, and updates the District's Capital Asset Policy, Inventoried Property Quick Users Guide, Property Control Users Guide, and Capital Assets Procedural Documentation
- Performs a physical verification of equipment transferred to the warehouse via the eqTransfer system to guarantee the accuracy of surplus processing
- Disposes of surplus equipment approved by the Board
- Prepares property reports for schools and departments as requested



*Artwork by student at Kincaid ES*

**FINANCIAL SERVICES DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>Financial Systems:</b>			
Financial Services Web Maintenance	375	346	377
SharePoint, Cobb Schools Finance University, Form Bank, Intranet & other Web Resources			
Financial Analysis & Reporting Hours	615	657	678
Financial Grant/Title I Training/Prep Hours	40	0	0
Other Projects	1,353	1,748	2,242
Software Implementation/Upgrade Testing	1,537	1,700	2,193
Software/Technical Support	4,156	3,760	3,344
Training & Preparation Hours	1,984	3,070	2,526
Training Video Production Hours	100	222	366
Number of Munis End Users Supported	1,618	1,596	1,587
Number of Eleyo End Users Supported	252	250	362
Munis Modules Supported	21	21	21
Munis Mobile Applications Supported	3	3	3
Integrated Systems Managed	8	8	8
Annual SharePoint Site Visits			
Assistant Principal	1,135	408	145
Backup Bookkeeper	2,030	2,209	1,279
Bookkeeper Training	48,398	70,441	62,697
Eleyo Library	30,126	28,538	27,569
Financial University	22,203	36,888	35,176
Munis Library	31,012	35,227	34,020
Payroll Timekeyers	3,089	2,621	2,344
Principal Training	2,527	2,871	1,991
<b>Capital Assets:</b>			
Property Inventories Completed	31	43	45
Inventory Items Added	49,217	20,461	16,268
Inventory Surplus	20,135	17,627	31,745
Active Equipment Assets Managed	241,459	233,981	221,484
Number of Land Purchases/Sold	4	4	1
Construction in Progress Assets			
Converted/Capitalized	21	27	14
Converted/Non-Capitalized	1	2	0

## FINANCIAL SERVICES DIVISION

### Local School Accounting and Internal Compliance

- Updates the following local school manuals:
  - Local School Accounting Standard Operating Procedures
  - Local School Accounting Chart of Accounts
  - ASP Standard Operating Procedures
- Reconciles and analyzes 111 school bank accounts each month
- Issues monthly financial management reports to Principals at each school
- Trains new Bookkeepers on local school accounting operations and procedures
- Provides ongoing local school accounting financial training/customer service support to all schools in the District
- Provides training and ongoing support to schools regarding the Online Credit Card Program for student activities and fees
- Provides financial training regarding local school activity funds for all new Principals and aspiring Principals
- Prepares annual local school accounting closing entries for upload to State
- Provides Local School Accounting software and hardware support and maintains primary school safes and wall safes (black boxes) at schools
- Issues control documents to schools and maintains proper number of documents in department inventory
- Acts as liaison between the School District, the armored car service, and the District bank
- Participates in interviews for Bookkeeper openings at all local schools
- Manages a staff of Temporary Support Bookkeepers and assigns schools temporary bookkeeping support as needed
- Reviews District Staff Coordination Records
- Reviews school requests for Community Fund Drives
- Manages the financial operations of the After School Program
- Monitors and reports on the budgets and financial status of 63 After School Programs
- Approves all requisitions using ASP funds
- Coordinates the completion of local school audits with external audit firm
- Monitors daily purchase card activity
- Conducts periodic reviews of purchase card transactions in Munis
- Monitors vendor transactions in Local School Accounting
- Assists schools with reporting unclaimed property per state requirements
- Supports all financial and operational activities of the school district; the Department is an independent, objective assurance and consulting function established to add value and improve operations
- Performs compliance reviews of schools, departments, and school support organizations to determine compliance with applicable state, local, and district policies and procedures
- Participates in the RFP process as needed for contracts related to Local School Accounting & Internal Compliance

**FINANCIAL SERVICES DIVISION**

<b>WORKLOAD INDICATORS</b>	<b>FY2023 RESULTS</b>	<b>FY2024 RESULTS</b>	<b>FY2025 RESULTS</b>
<b>LSA &amp; Internal Compliance:</b>			
Bank Reconciliations	1,332	1,332	1332
Bookkeeper Interviews	31	51	52
Bookkeeper Training Hours	600	600	723
LSA Customer Support Hours	3,570	4,465	4641
LSA Temporary Support Hours	3,097	2,555	2133
Elementary School Audits	67	67	67
Middle School Audits	25	26	26
High School Audits	18	18	18
Special School Audits	N/A	N/A	N/A
Vendor Transaction Reviews	0	0	2
Monitoring of Procurement Card Transactions	448	448	235
After School Program Customer Support Hours	1,904	1,880	1880
<b>Note:</b> External audit firm hired to perform school audits beginning in fiscal year 2014. RFP for performance of school audits for additional 5 years through 2027.			





# Budget and Accounting Management

*Artwork by Millie D at Ford ES*

# **KEY PRINCIPLES GUIDE - BUDGET DEVELOPMENT**

## **(Policy Index DB Topic Highlight)**

### **1. General Provisions:**

- a. Revenue:  
Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections, and detailed documentation for each revenue account category.
- b. Expenditure Appropriations:
  - (1) Position counts will be calculated and classified based on allocation formulas and a continuation of prior year positions in school support departments.
  - (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.
- c. General Budget Methodology:
  - (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one-time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one-time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level outline in Board Policy DI (Accounting and Reporting).
  - (2) The budget will be developed utilizing a budget calendar where budget events are identified.
  - (3) All budget development calculations shall be presented along with assumptions utilized in projecting budget estimates.

### **2. Budget Development Process:**

- a. The District will utilize an annual budgeting process that includes:
  - (1) A credible projection of revenues and expenditures;
  - (2) Separation of capital and operational items;
  - (3) Presentation of budgeted fund balance reserve usage;
  - (4) Disclosure of planning assumptions;
  - (5) Total projected obligation and cost of new and proposed multi-year programs; and
  - (6) Annual and remaining obligation and cost of existing multi-year programs.
- b. As part of the budget adoption process, the Superintendent will present to the Board and make public those budget items preapproved by the Board from specific approval in the spending authority of the Superintendent (see Board Policy DI, Accounting and Reporting).
- c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers, or volunteers that extend beyond reliable revenue projections.
- d. The District shall evaluate budget adjustments during the current fiscal year to ascertain if they are one-time adjustments or recurring adjustments in order to decide how to treat the adjustment's inclusion in the subsequent year's budget.

**3. General Fund Budget Development Events:**

- a. Administration will develop an annual budget forecast for revenues and expenditure appropriations.
- b. Administration will develop a budget calendar.
- c. Administration will consider budget input from the Board.
- d. Administration will prepare a tentative, balanced budget for consideration by the Board prior to the Board's review of the budget being proposed for adoption.
- e. The Board will conduct budget meetings as necessary to review and finalize a balanced budget.
- f. The Board will schedule the final budget approval on or before June 30 each year.

**4. Continuing Budget Management:**

- a. All General Fund, fund-balanced budget adjustments which alter the total revenues or total expenditures of the approved budget must be approved by the Board during the fiscal year of July 1 through June 30.
- b. Administration shall address financial and budget information as requested by the Board during the fiscal year.

**5. Public Notice:**

- a. Advertisement:  
The Board shall advertise the proposed budget for each fiscal year in accordance with state law and State Board of Education rules.
- b. Hearings:  
Before the budget is officially adopted, the Board shall hold public hearings to receive public input on the budget in accordance with state law and State Board of Education rules.

**6. Millage Rate:**

- a. The Board shall annually recommend to the Cobb County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with *Article 8, Section 6, Paragraph I (a)* of the Georgia Constitution, which provides that the millage rate shall not be greater than 20 mills.
- b. The Board shall approve the millage rate annually and shall conduct millage rate hearings as required by state law.

## **DISTRICT POLICY ON FUND BALANCE AND RESERVE**

### **(Policy Index DI Topic Highlight)**

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, the Board recognizes the following five categories of fund balances for financial reporting purposes:
  - a. *Non-Spendable Fund Balance* - non-cash assets, such as inventories or prepaid items.
  - b. *Restricted Fund Balance* - funds legally restricted for specific purposes, such as grant funds.
  - c. *Committed Fund Balance* - amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government's highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District's fiscal year-end for the fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment, and a majority Board vote is required to remove a commitment.
  - d. *Assigned Fund Balance* - amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
  - e. *Unassigned Fund Balance* - residual spendable fund balance after subtracting all above amounts.

#### **2. Spending Prioritizations:**

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
  - (1) Committed;
  - (2) Assigned; and
  - (3) Unassigned

#### **3. Minimum Unassigned Fund Balance:**

The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

#### **4. Replenishing Unassigned Fund Balance Deficiencies:**

If the Unassigned Fund Balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies over a period not to exceed two (2) years using the following budget strategies:

- a. The District will reduce recurring expenditures to eliminate any structural deficit;
- b. The District will increase recurring or one-time revenues or pursue other funding sources; or
- c. Some combination of the two options listed above.

**5. Total Fund Balance:**

Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures:

<b>Special Revenue</b>	<b>Committed Revenue Source</b>
Donations	Donations by individuals or organizations to benefit school programs
After School Program	Funds earned or donated at local schools for the After School Program (ASP) are to be used by local principals to benefit schools, students, and faculty subject to District policy
Performing Arts	Voluntary student contributions to fund Performing Arts Programs
Tuition School	User tuition charges
Venue Management	User rental fees
Adult High School	User tuition/GED fees
Public Safety	Student parking permit fees
Artists at School	Donations to fund artist workshops at local schools
Local Schools	Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy

## BASIS OF ACCOUNTING AND FUND DESCRIPTION

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

An important principle that the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* includes within the code is the "Basis of Accounting." This refers to the revenues, expenditures, expenses and transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

When budgeting for revenue and expenditures, the District uses one of two methods that is GASB-approved: accrual basis or modified accrual basis. The **accrual basis** of accounting recognizes transactions in the accounting period when they occur, and the revenue becomes objectively measurable and earned. Under the **modified accrual basis** of accounting, expenditures are recognized when they are measurable and incurred and the revenue must be measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means that the revenue was collected during the year, or will be collected within a specified period after year-end. The District considers revenues available if they are collected within 60 days after year-end. Budgets are adopted on a basis other than accounting principles generally accepted in the United States of America (GAAP) as allowed by the State of Georgia.

The basis of budgeting is the same as the basis of accounting used in the District's Annual Comprehensive Financial Report (ACFR) for both Governmental funds and Proprietary funds.

### GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions of the District are financed. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Property tax, sales tax, and interest are susceptible to accrual. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized when the related fund liability is incurred, except for the principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured.

The District appropriates budgets for governmental funds including the following fund types:

#### *General Fund*

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include state funding under the Quality Basic Education Act (QBE) and local property taxes. Expenditures include all costs associated with the daily operations of the schools, except for federal and state grant-funded programs, school construction, debt service, lunchroom operations, and interdepartmental services.

### ***Special Revenue Funds***

The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has three categories of special revenue funds depending on the revenue source and program purpose:

- Fees and tuition funds that provide extracurricular activities and special services to the students and citizens of the District
- State revenue funds that provide programs and services specified by the State of Georgia
- Federal revenue funds that provide programs and services specified by the Federal government

### ***Debt Service Fund***

The debt service fund accounts for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt service.

### ***Capital Projects Fund***

The capital projects fund accounts for financial resources used for the acquisition and construction of major capital facilities. The District has four funds used for this purpose:

- District Building Fund
- Systemwide County-wide Fund
- SPLOST V (Special Purpose Local Option Sales Tax)
- SPLOST VI (Special Purpose Local Option Sales Tax)

## **PROPRIETARY FUNDS**

Proprietary funds are used to account for business-type activities which are similar to those found in the private sector. The District appropriates budgets for proprietary funds which are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Proprietary funds include the following fund type:

### ***Internal Service Funds***

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has two individual funds in the Internal Service funds category – **Unemployment** and **Self-Insurance** are used to account for the District's self-insurance programs.

## **AGENCY FUNDS**

Agency funds are the fiduciary funds that report only assets and liabilities, are custodial in nature, and do not present results of operations or have a measurement focus. It focuses on net assets and changes in net assets. The District has two individual agency funds - the Club and Class Fund and the Payroll Withholding Fund. These funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies. The District does not appropriate budgets for these funds.

## **OTHER SUSTAINING LOCAL REVENUE SOURCES**

In addition to local property tax revenue, state QBE revenue, and federal revenue, the Cobb County School District receives revenues from other various local sources as described below:

### ***Cell Tower Revenue***

Cell tower revenue is derived from contracts related to cell tower facilities located on District properties. Budgetary calculations are based on current contracts applicable for the upcoming school year.

### ***Other Local Revenue***

Other local revenue sources include revenues received for document copying requests, ID badge replacements, transcript requests, and local school billing transactions, among others. Budgetary calculations are based on the average rate of collections from the three most recent completed fiscal years.

### ***Sale of Assets***

Revenue from the sale of school assets may vary from year to year, depending on the assets that might be available for liquidation. Budgetary revenue is based on the average rate of collections from the three most recent completed fiscal years. One-time items, such as land sales, are excluded from the collections to maintain the integrity of the average. This rate is then applied to the collections from the current fiscal year to determine the projected budget year revenue.

### ***Facility Use***

The District recognizes the importance of allowing community groups and sports organizations to use District facilities during non-school hours. Groups and organizations are required to adhere to the guidelines set forth by the District while schools are utilized to their maximum potential. Budgetary calculations are based on historical trends and Budget Administrator input.

### ***After School Program***

The after-school program uses designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m. Revenue is budgeted based on historical trends, Budget Administrator input, and enrollment projections.

### ***Tuition School***

Tuition school provides the opportunity for students to make up school classes and offers enrichment and remedial work at various instructional levels. Budgetary revenues are calculated using historical trends and Budget Administrator input.

## RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND EXPENDITURE OBJECT CODE

Personnel of the Cobb County School District are organizationally classified according to the function that they perform for the District. The organizational chart has been coded with the appropriate function code and aligns with the Chart of Accounts that is set up by the Financial Review Office of the Georgia Department of Education. The classification of Expenditures and Revenues used in the district financial system, as well as their definition, have been listed below.

### FUNCTION CODE

The function describes the activity for which a service or material is acquired. Functions include all activities or actions that are performed to accomplish the objectives of an enterprise. The functions of the school district are classified into five broad areas - Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Other Outlays. Functions are further divided into sub-functions and areas of responsibility.

FUNCTION	DESCRIPTION
1000	<p><b><u>Instruction</u></b>            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>
2100	<p><b><u>Pupil Services</u></b>            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>
2210	<p><b><u>Improvement of Instructional Services</u></b>            Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.</p>
2213	<p><b><u>Instructional Staff Training</u></b>            Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other</p>

	activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.
2220	<b><u>Educational Media Services</u></b> Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
2230	<b><u>Federal Grant Administration</u></b> Activities concerned with the demands of Federal Programs grant management charged to applicable federal funds, including Federal Single Audit Cost should now be charged to 2230-300 in each applicable federal grant. Single Audit Costs charged to Fund 100 should continue to be charged to 2300-300. Federal Indirect Cost Charges should continue to be charged to 2300-880. Note: At this time, Function 2230 is not allowable with Fund 100.
2300	<b><u>General Administration</u></b> Activities concerned with establishing and administering policy for operating the Local Units of Administration (LUA). 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.
2400	<b><u>School Administration</u></b> Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full-time department chairpersons, and clerical staff.
2500	<b><u>Support Services-Business</u></b> Activities concerned with the fiscal operation of the LUA, 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.
2600	<b><u>Maintenance and Operation of Plant Services</u></b> 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.
2660	<b><u>School Safety and Security</u></b> Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY2025.

2700	<p><b><u>Student Transportation</u></b>  Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.</p>
2800	<p><b><u>Support Services - Central:</u></b>  Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff, and the general public.</p>
2900	<p><b><u>Other Support Services</u></b>  All other support services not properly classified elsewhere in the 2000 series.</p>
3100	<p><b><u>School Nutrition Program</u></b>  Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from Fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.</p>
3200	<p><b><u>Enterprise Operations</u></b>  Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.</p>
3300	<p><b><u>Community Services Operations</u></b>  Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.</p>
4000	<p><b><u>Facilities Acquisition and Construction Services</u></b>  Activities concerned with the acquisition of land and buildings; renovating buildings, the construction of buildings, and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.</p>
5000	<p><b><u>Other Outlays</u></b>  Outlays which cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.</p>
5100	<p><b><u>Debt Service</u></b>  Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.</p>

**OBJECT CODE**

The object code is used to describe the service or commodity obtained as a result of a specific expenditure. There are several major object categories which may be further subdivided for *Personnel Expenditures* and *Operational Expenditures*:

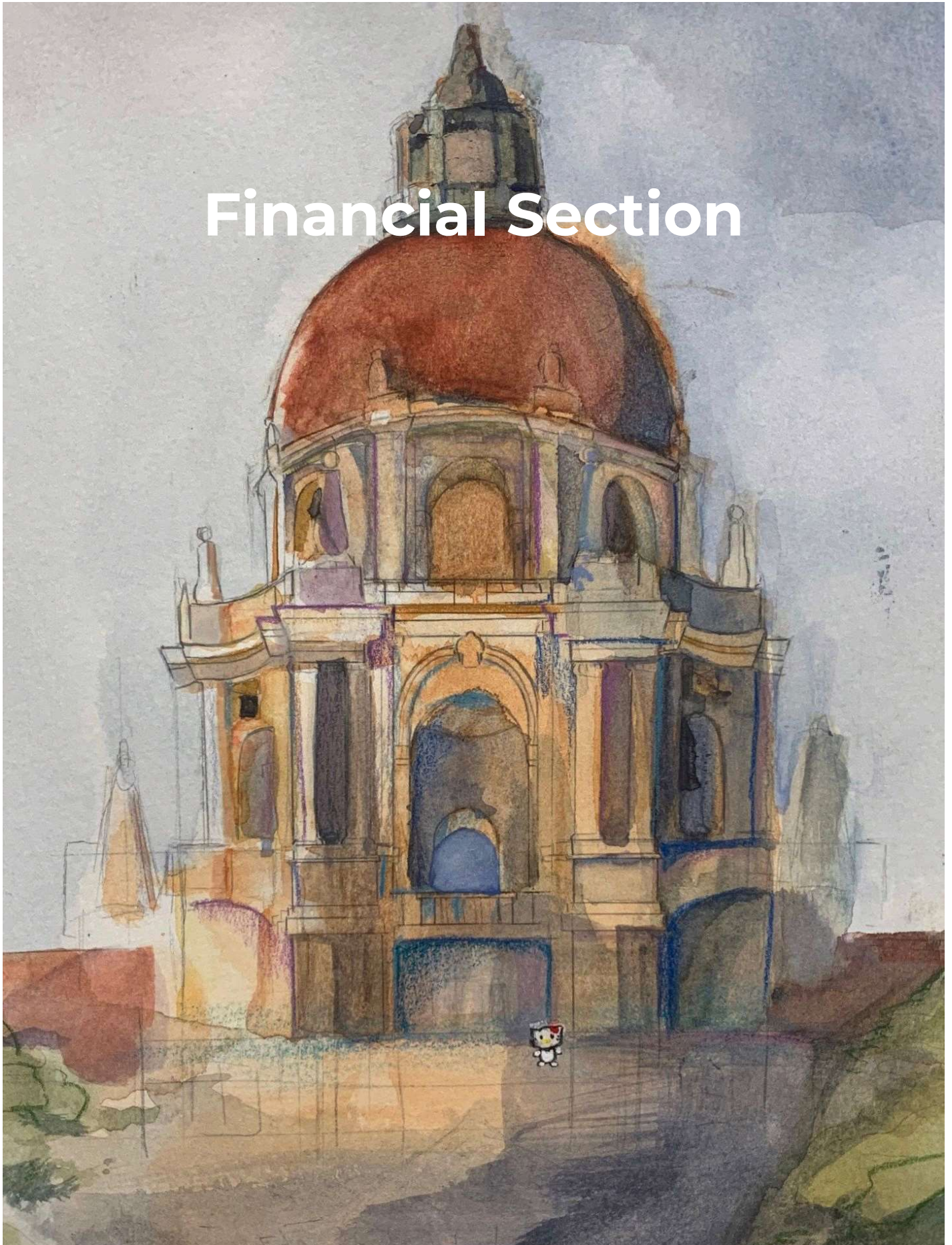
OBJECT	DESCRIPTION
511010-519910	<p><b><u>Salaries</u></b> Salary paid to all school district related personnel.</p>
521010-529020	<p><b><u>Benefits</u></b> Expenditures on behalf of the employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personnel services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include, but are not limited to, group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.</p>
530010-533610	<p><b><u>Contract Services</u></b> Service which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/mobility/speech), etc.</p>
541000-549010	<p><b><u>Repair and Rental</u></b> Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment as well as technology hardware. Costs for renovating and remodeling are not included here. Expenditures for leasing or renting land, building, equipment or vehicles, etc., for both temporary and long-range use.</p>
551910-559600	<p><b><u>Other Purchases</u></b> Expenditures for district property, assets insurances, health claims, general liability, telephone expenses, tuition to other sources, employee travel, and service purchase from other entities, etc.</p>
561010-564220	<p><b><u>Supplies and Equipment</u></b> All supply items and equipment. Office supplies, paper, cleaning supplies, expendable equipment, food acquisitions and support items for district food services, technology related supplies, software, and computers less than \$5000. This category also includes gasoline, diesel fuel, and utilities of gas and electricity.</p>
581010-589050	<p><b><u>Dues and Other Fees</u></b> Includes registration, dues, bank service charges, interest expense, litigation, and other fees.</p>
593010-599999	<p><b><u>Transfers</u></b> Transfers to other funds.</p>

661530-664210	<b><u>Fixed Assets Equipment</u></b> Equipment, textbooks depreciable and non-depreciable, books and periodicals.
671020-678100	<b><u>Fixed Assets CIP</u></b> Land acquisition, building, site improvements, construction, bus purchases, capital outlay, technology related and fixed assets depreciation, intangible amortization.
693010	<b><u>Transfer between Funds</u></b> All transfers between district funds.



*Artwork by Natalie U at Lost Mountain MS*

# Financial Section



**COBB COUNTY SCHOOL DISTRICT  
FY2026 BOARD OF EDUCATION ADOPTED BUDGET  
CONSOLIDATED BUDGET STATEMENT**

The FY2026 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance						
July 1 (Estimated)	\$376,474,480	\$42,012,109	\$0	\$201,246,223	\$4,401,034	\$624,133,846
Revenue:						
Local	\$885,867,622	\$36,153,780	\$0	\$900,000	\$12,550,000	\$935,471,402
State	\$757,610,166	\$5,017,442	\$0	\$1,261,968	\$0	\$763,889,576
Federal	\$15,734,621	\$101,349,420	\$0	\$0	\$0	\$117,084,041
Transfers/Other	\$470,000	\$150,000	\$0	\$1,000,000	\$0	\$1,620,000
Total Revenue:	\$1,659,682,409	\$142,670,642	\$0	\$3,161,968	\$12,550,000	\$1,818,065,019
<b>Total Revenue &amp; Fund Balance</b>	<b>\$2,036,156,889</b>	<b>\$184,682,751</b>	<b>\$0</b>	<b>\$204,408,191</b>	<b>\$16,951,034</b>	<b>\$2,442,198,865</b>
Appropriations:						
Instruction	\$1,194,377,818	\$30,696,137	\$0	\$0	\$0	\$1,225,073,955
Pupil Support Services	\$46,215,662	\$5,955,447	\$0	\$0	\$0	\$52,171,109
Improvement of Instructional Serv	\$44,819,972	\$8,054,428	\$0	\$0	\$0	\$52,874,400
Educational Media Services	\$26,917,517	\$7,748	\$0	\$0	\$0	\$26,925,265
Instructional Staff Training	\$0	\$9,876,330	\$0	\$0	\$0	\$9,876,330
Federal Grant Administration	\$0	\$1,459,715	\$0	\$0	\$0	\$1,459,715
General Administration	\$17,270,890	\$2,208,634	\$0	\$0	\$0	\$19,479,524
School Administration	\$112,004,657	\$23,660	\$0	\$0	\$0	\$112,028,317
Support Services - Business	\$13,315,264	\$3,358	\$0	\$0	\$12,400,000	\$25,718,622
Maintenance and Operation of Plant Ser	\$94,933,602	\$40,405	\$0	\$0	\$0	\$94,974,007
School Safety and Security	\$19,259,881	\$0	\$0	\$0	\$0	\$19,259,881
Student Transportation	\$82,787,548	\$1,999,848	\$0	\$0	\$0	\$84,787,396
Support Services - Central	\$48,478,898	\$195,323	\$0	\$0	\$0	\$48,674,221
Other Support Services	\$678,412	\$12,980	\$0	\$0	\$0	\$691,392
School Nutrition Program	\$0	\$81,238,671	\$0	\$0	\$0	\$81,238,671
Enterprise Operations	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Community Services Operations	\$836,996	\$9,252,114	\$0	\$0	\$0	\$10,089,110
Facility Acquisition & Construction Serv	\$0	\$0	\$0	\$2,016,468	\$0	\$2,016,468
Other Outlays	\$1,000,000	\$470,000	\$0	\$0	\$0	\$1,470,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,702,897,117	\$151,494,798	\$0	\$2,016,468	\$12,550,000	\$1,868,958,383
Ending Fund Balance	\$333,259,772	\$33,187,953	\$0	\$202,391,723	\$4,401,034	\$573,240,482
June 30 (Estimated)						
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$2,036,156,889</b>	<b>\$184,682,751</b>	<b>\$0</b>	<b>\$204,408,191</b>	<b>\$16,951,034</b>	<b>\$2,442,198,865</b>

**FUND DESCRIPTIONS**

- The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue Fund** is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- The **Capital Project Fund** accounts for financial resources used for the acquisition and construction of major capital facilities.
- The **Internal Service Fund** is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

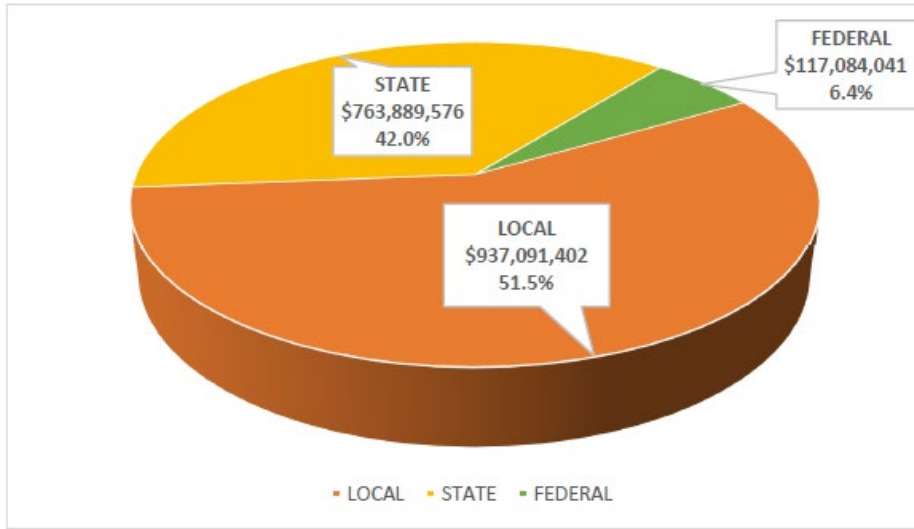
**ALL FUNDS COMBINED BUDGET SUMMARY  
REVENUE AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance								
July 1 (Estimated)	\$412,240,445	\$543,858,225	\$601,309,747	\$624,133,846	\$604,151,182	\$553,257,818	\$501,639,808	\$450,021,798
<b>Revenue:</b>								
Local	\$874,584,188	\$989,519,989	\$1,086,341,011	\$1,045,705,558	\$935,471,402	\$935,471,402	\$935,471,402	\$935,471,402
State	\$599,126,572	\$625,725,659	\$694,504,601	\$670,421,947	\$763,889,576	\$763,889,576	\$763,889,576	\$763,889,576
Federal	\$206,588,894	\$198,112,771	\$139,567,102	\$204,407,787	\$117,084,041	\$115,889,395	\$115,889,395	\$115,889,395
Transfers/Other	\$7,853,472	\$28,226,246	\$7,950,044	\$6,899,129	\$1,620,000	\$1,620,000	\$1,620,000	\$1,620,000
Total Revenue	\$1,688,153,126	\$1,841,584,665	\$1,928,362,758	\$1,927,434,421	\$1,818,065,019	\$1,816,870,373	\$1,816,870,373	\$1,816,870,373
<b>Total Revenue &amp; Fund Balance</b>	<b>\$2,100,393,571</b>	<b>\$2,385,442,890</b>	<b>\$2,529,672,505</b>	<b>\$2,551,568,267</b>	<b>\$2,422,216,201</b>	<b>\$2,370,128,191</b>	<b>\$2,318,510,181</b>	<b>\$2,266,892,171</b>
<b>Appropriations</b>								
Instruction	\$953,895,375	\$1,142,741,062	\$1,226,813,988	\$1,214,212,736	\$1,225,073,955	\$1,225,073,955	\$1,225,073,955	\$1,225,073,955
Pupil Support Services	\$38,672,866	\$43,737,413	\$48,427,879	\$51,714,161	\$52,171,109	\$52,171,109	\$52,171,109	\$52,171,109
Improvement of Instr Svcs	\$35,690,965	\$37,171,342	\$41,179,649	\$52,528,165	\$52,874,400	\$52,874,400	\$52,874,400	\$52,874,400
Educational Media Services	\$18,460,016	\$12,528,278	\$12,160,899	\$26,071,048	\$26,925,265	\$26,925,265	\$26,925,265	\$26,925,265
Instructional Staff Training	\$11,012,053	\$20,480,302	\$22,604,186	\$11,583,243	\$9,876,330	\$9,876,330	\$9,876,330	\$9,876,330
Federal Grant Administration	\$877,720	\$944,239	\$1,218,491	\$1,494,581	\$1,459,715	\$1,459,715	\$1,459,715	\$1,459,715
General Administration	\$20,482,563	\$24,034,552	\$21,239,326	\$22,403,918	\$19,479,524	\$19,479,524	\$19,479,524	\$19,479,524
School Administration	\$82,613,914	\$91,076,659	\$101,693,779	\$107,578,553	\$112,028,317	\$112,028,317	\$112,028,317	\$112,028,317
Support Services-Business	\$15,974,127	\$21,888,861	\$25,669,779	\$28,849,569	\$25,718,622	\$25,718,622	\$25,718,622	\$25,718,622
Maint. & Oper of Plant Svcs	\$85,349,738	\$90,894,790	\$110,562,359	\$96,833,651	\$94,974,007	\$94,974,007	\$94,974,007	\$94,974,007
School Safety and Security	\$0	\$0	\$0	\$16,048,188	\$84,787,396	\$84,787,396	\$84,787,396	\$84,787,396
Student Transportation	\$58,244,869	\$75,949,019	\$92,421,090	\$94,536,722	\$19,259,881	\$19,259,881	\$19,259,881	\$19,259,881
Support Services - Central	\$21,072,999	\$26,855,721	\$41,238,912	\$45,699,183	\$48,674,221	\$48,674,221	\$48,674,221	\$48,674,221
Other Support Services	\$453,359	\$665,849	\$708,924	\$812,184	\$691,392	\$691,392	\$691,392	\$691,392
School Nutrition Program	\$60,397,150	\$68,787,950	\$73,739,723	\$74,478,155	\$81,238,671	\$81,238,671	\$81,238,671	\$81,238,671
Enterprise Operations	\$56,565	\$123,209	\$126,869	\$158,150	\$150,000	\$150,000	\$150,000	\$150,000
Community Services	\$7,681,905	\$10,016,571	\$10,093,129	\$11,218,060	\$10,089,110	\$10,089,110	\$10,089,110	\$10,089,110
Capital Outlay	\$136,926,908	\$185,942,206	\$174,315,026	\$21,307,008	\$2,016,468	\$2,016,468	\$2,016,468	\$2,016,468
Transfers	\$6,962,521	\$28,351,989	\$9,656,040	\$6,660,417	\$1,470,000	\$1,000,000	\$1,000,000	\$1,000,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,554,825,612	\$1,882,190,015	\$2,013,870,048	\$1,884,187,692	\$1,868,958,383	\$1,868,488,383	\$1,868,488,383	\$1,868,488,383
Ending Fund Balance	\$545,567,959	\$503,252,875	\$515,802,457	\$667,380,575	\$553,257,818	\$501,639,808	\$450,021,798	\$398,403,788
June 30 (Estimated)								
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$2,100,393,571</b>	<b>\$2,385,442,890</b>	<b>\$2,529,672,505</b>	<b>\$2,551,568,267</b>	<b>\$2,422,216,201</b>	<b>\$2,370,128,191</b>	<b>\$2,318,510,181</b>	<b>\$2,266,892,171</b>

Note A: The Board of Education approved Fiscal Year 2026 Budget that includes the use of \$50.9 Million General Fund fund balance to help offset one-time cost and balance the budget.

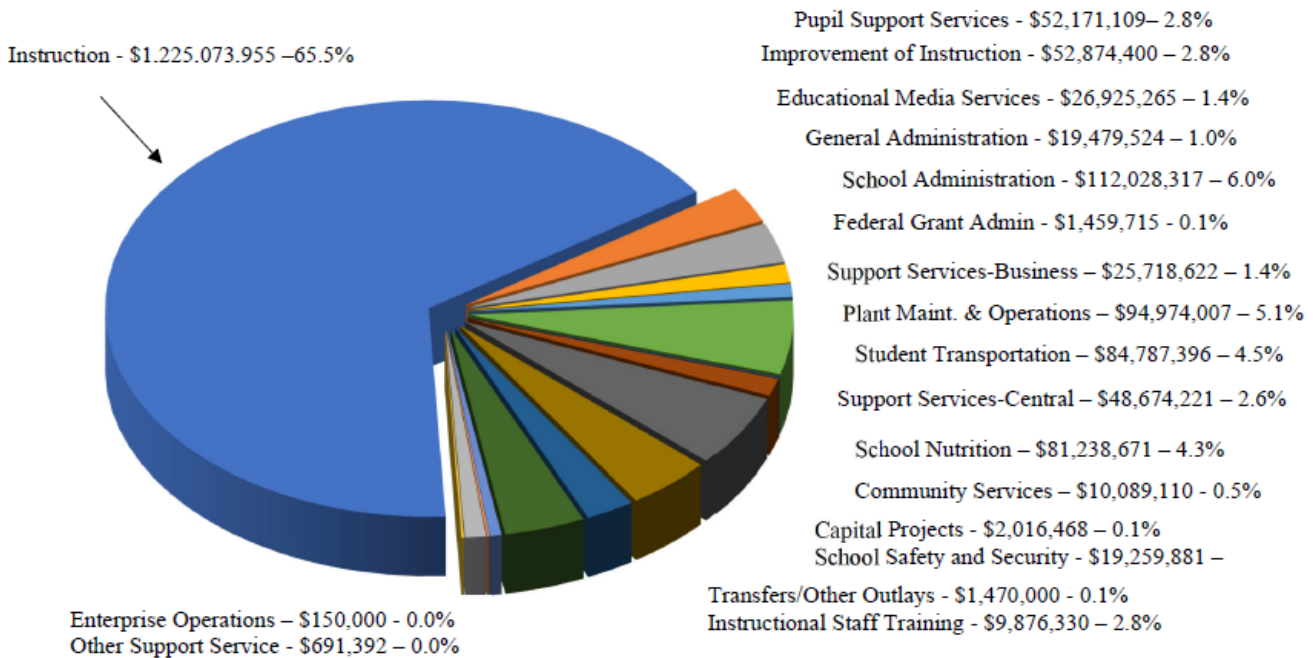
Note B: Variances in Fund Balance reflect reporting differences across Actual, Revised Budget and Original Budget.

## COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2026 REVENUE – ALL FUNDS



**TOTAL REVENUE \$1,818,065,019**

## COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2026 EXPENDITURES – ALL FUNDS



**TOTAL EXPENDITURES \$1,868,958,383**

## GENERAL FUND FIVE YEAR FINANCIAL FORECAST

Type	Category	FY2025 Board Approved Revised Budget	Year 1 FY2026	Year 2 FY2027	Year 3 FY2028	Year 4 FY2029	Year 5 FY2030	Assumptions												
1 Local	Property Tax Revenue	\$ 784,361,575	\$ 794,418,987	\$ 802,717,476	\$ 810,748,094	\$ 818,859,018	\$ 827,047,608	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2026 Projected Digest</td> <td>2.09%</td> </tr> <tr> <td>FY2027 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2028 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2029 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2030 Projected Digest</td> <td>1.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2026 Projected Digest	2.09%	FY2027 Projected Digest	1.00%	FY2028 Projected Digest	1.00%	FY2029 Projected Digest	1.00%	FY2030 Projected Digest	1.00%
<u>Property Digest Information</u>																				
FY2026 Projected Digest	2.09%																			
FY2027 Projected Digest	1.00%																			
FY2028 Projected Digest	1.00%																			
FY2029 Projected Digest	1.00%																			
FY2030 Projected Digest	1.00%																			
2	Other Tax Revenue	\$ 67,719,734	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	Constant												
3	Other Local	\$ 20,678,281	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	Constant												
4 State	Miscellaneous State Grant	\$ 13,056,826	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	Constant												
5	QBE	\$ 705,515,860	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	Constant												
6 Federal	Indirect Cost	\$ 5,726,019	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	Constant												
7	ROTC	\$ 1,199,180	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	Constant												
8	MedAce	\$ 2,575,441	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	Constant												
9	Medicaid	\$ 2,139,157	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	Constant												
<b>10 Revenue Total</b>		<b>\$ 1,602,972,073</b>	<b>\$ 1,659,682,409</b>	<b>\$ 1,667,980,898</b>	<b>\$ 1,676,011,516</b>	<b>\$ 1,684,122,440</b>	<b>\$ 1,692,311,030</b>													
11 Reserve Available	Funds Reserved in Prior Year	\$ 72,615,311	\$ 43,214,708	\$ 52,268,874	\$ 61,590,911	\$ 70,832,642	\$ 79,996,707													
<b>Total Funds Available</b>		<b>\$ 1,675,587,384</b>	<b>\$ 1,702,897,117</b>	<b>\$ 1,720,249,772</b>	<b>\$ 1,737,602,427</b>	<b>\$ 1,754,955,082</b>	<b>\$ 1,772,307,737</b>													
12 Base	FY25 Revised Budget	\$ 1,675,587,384																		
13	FY26 Proposed Budget		\$ 1,702,897,117																	
14	Prior Year Continuation Budget			\$ 1,702,897,117	\$ 1,720,249,772	\$ 1,737,602,427	\$ 1,754,955,082													
15	Annual Step Increase			\$ 17,352,655	\$ 17,352,655	\$ 17,352,655	\$ 17,352,655	Annual Step Increase for All Eligible Employees												
<b>Expenditure Total</b>		<b>\$ 1,675,587,384</b>	<b>\$ 1,702,897,117</b>	<b>\$ 1,720,249,772</b>	<b>\$ 1,737,602,427</b>	<b>\$ 1,754,955,082</b>	<b>\$ 1,772,307,737</b>													
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>													

# OTHER FUNDS FORECAST

		FY 2025			FY 2026			FY 2027			FY 2028			FY 2029				
Fund	Beginning Fund Balance July 1, 2024	Revised Budget	Revised Budget	Ending Fund Balance	Approved Budget	Approved Budget	Ending Fund Balance	Forecast Budget	Forecast Budget	Ending Fund Balance	Forecast Budget	Forecast Budget	Ending Fund Balance	Forecast Budget	Forecast Budget	Ending Fund Balance	Forecast Assumptions and Comments	
		Revenue	Expenditures	June 30, 2025	Revenue	Expenditures	June 30, 2026	Revenue	Expenditures	June 30, 2027	Revenue	Expenditures	June 30, 2028	Revenue	Expenditures	June 30, 2029		
<b>SPECIAL REVENUE FUNDS</b>																		
<b>Federal Aid</b>																		
402	Title I	\$0	\$22,666,696	\$22,666,696	\$0	\$21,872,050	\$21,872,050	\$0	\$21,872,050	\$21,872,050	\$0	\$21,872,050	\$21,872,050	\$0	\$21,872,050	\$21,872,050	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$23,739,944	\$23,739,944	\$0	\$23,493,097	\$23,493,097	\$0	\$23,493,097	\$23,493,097	\$0	\$23,493,097	\$23,493,097	\$0	\$23,493,097	\$23,493,097	\$0	Grants are initially budgeted with last year amount
406	Vocational Education CTAE	\$0	\$868,826	\$868,826	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$3,127,470	\$3,127,470	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$101,862	\$101,862	\$0	\$94,535	\$94,535	\$0	\$94,535	\$94,535	\$0	\$94,535	\$94,535	\$0	\$94,535	\$94,535	\$0	Grants are initially budgeted with last year amount
448	American Rescue Plan Act	\$0	\$2,413,474	\$2,413,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	COVID-19 Relief Grant of FY2022 - FY2023
460	Title III - A	\$0	\$2,044,111	\$2,044,111	\$0	\$1,672,172	\$1,672,172	\$0	\$1,672,172	\$1,672,172	\$0	\$1,672,172	\$1,672,172	\$0	\$1,672,172	\$1,672,172	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$1,910,327	\$1,910,327	\$0	\$1,970,107	\$1,970,107	\$0	\$1,970,107	\$1,970,107	\$0	\$1,970,107	\$1,970,107	\$0	\$1,970,107	\$1,970,107	\$0	Grants are initially budgeted with last year amount
475	E-Rate	\$0	\$690,873	\$690,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Funds recorded in Fund 0323 (SPLOST VI) starting in FY2026
478	USDA Fruit & Vegetable	\$0	\$141,003	\$141,003	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$32,440,223	\$72,529,568	\$74,911,120	\$30,058,671	\$72,273,482	\$81,097,638	\$21,234,515	\$72,273,482	\$72,273,482	\$21,234,515	\$72,273,482	\$72,273,482	\$21,234,515	\$72,273,482	\$72,273,482	\$21,234,515	Continue FY2026 Revenue Budget and fund balance
<b>Special Programs</b>																		
549	Donations	\$853,012	\$658,964	\$622,687	\$889,289	\$0	\$0	\$889,289	\$0	\$0	\$889,289	\$0	\$0	\$889,289	\$0	\$0	\$889,289	Donations are budgeted as received
550	Venue Management	\$984,420	\$2,282,489	\$2,034,822	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	\$1,500,000	\$1,500,000	\$1,232,087	Continue FY2026 Budget (balanced)
551	After School Program	\$3,931,083	\$11,085,704	\$11,254,952	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	\$9,481,118	\$9,481,118	\$3,761,835	Project using 0% Student Growth
552	Performing Arts	\$601,249	\$232,279	\$436,472	\$397,056	\$452,200	\$452,200	\$397,056	\$452,200	\$452,200	\$397,056	\$452,200	\$452,200	\$397,056	\$452,200	\$452,200	\$397,056	Continue FY2026 Budget (balanced)
553	Tuition School	\$2,627,045	\$1,583,744	\$2,032,404	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	\$1,396,702	\$1,396,702	\$2,178,385	Continue FY2026 Budget (balanced)
554	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund consolidated to General Fund 0100 in FY2024
556	Adult High School	\$366,908	\$23,401	\$390,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Fund consolidated to General Fund 0100 in FY2025
557	Art Career & Cultural Explore	\$9,524	\$0	\$4,706	\$4,818	\$9,600	\$9,600	\$4,818	\$9,600	\$9,600	\$4,818	\$9,600	\$9,600	\$4,818	\$9,600	\$9,600	\$4,818	Continue FY2026 Budget (balanced)
580	Miscellaneous Grants	\$77,664	\$267,998	\$242,379	\$103,283	\$57,500	\$57,500	\$103,283	\$57,500	\$57,500	\$103,283	\$57,500	\$57,500	\$103,283	\$57,500	\$57,500	\$103,283	Misc grants are budgeted as received
<b>State Aid</b>																		
510	Adult Education	\$0	\$1,356,759	\$1,356,759	\$0	\$1,260,450	\$1,260,450	\$0	\$1,260,450	\$1,260,450	\$0	\$1,260,450	\$1,260,450	\$0	\$1,260,450	\$1,260,450	\$0	Grants are initially budgeted using last year's
532	GNETS	\$120,977	\$2,774,896	\$2,895,873	\$0	\$2,736,993	\$2,736,993	\$0	\$2,736,993	\$2,736,993	\$0	\$2,736,993	\$2,736,993	\$0	\$2,736,993	\$2,736,993	\$0	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$679,534	\$679,534	\$0	\$542,409	\$542,409	\$0	\$542,409	\$542,409	\$0	\$542,409	\$542,409	\$0	\$542,409	\$542,409	\$0	Continue FY2026 Budget (balanced)
<b>TOTAL OF SPECIAL REVENUE FUNDS</b>		<b>\$42,012,105</b>	<b>\$151,179,922</b>	<b>\$154,566,603</b>	<b>\$38,625,424</b>	<b>\$142,670,642</b>	<b>\$151,494,798</b>	<b>\$29,801,268</b>	<b>\$142,670,642</b>	<b>\$142,670,642</b>	<b>\$29,801,268</b>	<b>\$142,670,642</b>	<b>\$142,670,642</b>	<b>\$29,801,268</b>	<b>\$142,670,642</b>	<b>\$142,670,642</b>	<b>\$29,801,268</b>	
<b>DEBT SERVICE FUND</b>																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>Debt Payoff Comment</u> School District Bonded Debt was paid off FY2007
<b>INTERNAL SERVICE FUNDS</b>																		
691	Unemployment	\$293,669	\$114,208	\$80,758	\$327,119	\$300,000	\$300,000	\$327,119	\$300,000	\$300,000	\$327,119	\$300,000	\$300,000	\$327,119	\$300,000	\$300,000	\$327,119	Continue FY2026 Budget (balanced)
692	Self Insurance	\$4,090,263	\$12,350,721	\$13,952,600	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	\$12,100,000	\$12,100,000	\$2,488,444	Continue FY2026 Budget (balanced)
693	FNS Catered Food Services	\$17,100	\$187,629	\$154,491	\$50,238	\$150,000	\$150,000	\$50,238	\$150,000	\$150,000	\$50,238	\$150,000	\$150,000	\$50,238	\$150,000	\$150,000	\$50,238	Continue FY2026 Budget (balanced)
<b>TOTAL OF INTERNAL SERVICE FUND</b>		<b>\$4,401,032</b>	<b>\$12,652,618</b>	<b>\$14,187,849</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$2,865,801</b>	
<b>CAPITAL PROJECTS FUNDS</b>																		
SPLOST and District-Wide		\$201,246,223	\$234,747,868	\$220,847,337	\$215,146,754	\$203,300,433	\$157,491,702	\$260,955,485	\$206,485,197	\$158,544,033	\$308,896,649	\$198,167,290	\$125,029,387	\$382,034,552	\$111,988,170	\$75,922,309	\$418,100,413	
<b>TOTAL OF CAPITAL PROJECT FUNDS</b>		<b>\$201,246,223</b>	<b>\$234,747,868</b>	<b>\$220,847,337</b>	<b>\$215,146,754</b>	<b>\$203,300,433</b>	<b>\$157,491,702</b>	<b>\$260,955,485</b>	<b>\$206,485,197</b>	<b>\$158,544,033</b>	<b>\$308,896,649</b>	<b>\$198,167,290</b>	<b>\$125,029,387</b>	<b>\$382,034,552</b>	<b>\$111,988,170</b>	<b>\$75,922,309</b>	<b>\$418,100,413</b>	
<b>TOTAL OF OTHER FUNDS</b>		<b>\$247,659,360</b>	<b>\$398,508,408</b>	<b>\$389,601,789</b>	<b>\$256,637,979</b>	<b>\$358,521,075</b>	<b>\$321,536,500</b>	<b>\$293,622,554</b>	<b>\$361,705,839</b>	<b>\$313,764,675</b>	<b>\$341,563,718</b>	<b>\$353,387,932</b>	<b>\$280,250,029</b>	<b>\$414,701,621</b>	<b>\$267,208,812</b>	<b>\$231,142,951</b>	<b>\$450,767,482</b>	

Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district.  
Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013), SPLOST 4 (2014-2018), SPLOST 5 (2019-2023), SPLOST 6 (2024-2028).  
SPLOST 5 was approved on March 21, 2017 for another five year plan starting from January 1, 2019, ends on December 31, 2023.  
SPLOST 6 was approved on November 2, 2021 for another five year plan starting from January 1, 2024, ends on December 31, 2028. Its five-year revenue forecast is provided in Capital Projects Funds document

# CAPITAL PROJECTS FUND SPLOST 6 REVENUE FORECAST

**COBB COUNTY SCHOOL DISTRICT  
SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES**

	2024	2025	2026	2027	2028	2029
Jan		14,901,012	15,424,158	15,975,248	16,556,040	17,168,410
Feb	13,457,770	13,930,247	14,427,961	14,952,500	15,505,559	
March	12,724,621	13,171,358	13,641,958	14,137,922	14,660,851	
April	13,240,216	13,705,054	14,194,723	14,710,782	15,254,900	
May	13,757,458	14,240,456	14,749,253	15,285,474	15,850,848	
June	14,144,228	14,640,805	15,163,906	15,715,202	16,296,471	
July	14,336,872	14,840,212	15,370,439	15,929,243	16,518,429	
Aug	14,331,622	14,834,777	15,364,810	15,923,409	16,512,379	
Sept	14,543,879	15,054,487	15,592,369	16,159,241	16,756,934	
Oct	13,710,235	14,191,575	14,698,626	15,233,005	15,796,439	
Nov	14,087,116	14,581,687	15,102,677	15,651,746	16,230,668	
Dec	13,398,110	13,868,492	14,363,998	14,886,215	15,436,821	
Yr. Total	151,732,127	171,960,162	178,094,878	184,559,987	191,376,339	17,168,410
						894,891,903



## General Fund

*The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and State Quality Basic Education funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State, and local sources for designated purposes, payment of bonded debt, capital facility acquisition, and construction.*

**Artwork by student at Rocky Mount ES**

**GENERAL FUND BUDGET  
REVENUE AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised Budget	FY2026 Approved Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Beginning Fund Balance July 1 (Estimated)	\$350,758,112	\$381,278,568	\$392,341,423	\$376,474,480	\$347,513,120	\$304,298,412	\$252,029,538	\$190,438,627
<b>Revenue:</b>								
Local	\$659,429,266	\$739,474,129	\$827,488,808	\$870,775,225	\$885,867,622	\$894,166,111	\$902,196,729	\$910,307,653
State	\$583,802,093	\$613,549,392	\$684,748,748	\$719,777,641	\$757,610,166	\$757,610,166	\$757,610,166	\$757,610,166
Federal	\$7,988,200	\$20,565,899	\$14,074,782	\$11,639,797	\$15,734,621	\$15,734,621	\$15,734,621	\$15,734,621
Transfers/Other	\$285,355	\$818,859	\$5,628,340	\$779,410	\$470,000	\$470,000	\$470,000	\$470,000
Total Revenue	\$1,251,504,915	\$1,374,408,279	\$1,531,940,678	\$1,602,972,073	\$1,659,682,409	\$1,667,980,898	\$1,676,011,516	\$1,684,122,440
Total Revenue & Fund Balance	\$1,602,263,027	\$1,755,686,847	\$1,924,282,101	\$1,979,446,553	\$2,007,195,529	\$1,972,279,310	\$1,928,041,054	\$1,874,561,067
<b>Appropriations</b>								
Instruction	\$870,890,447	\$959,625,027	\$1,086,319,584	\$1,178,071,301	\$1,194,377,818	\$1,720,249,772	\$1,737,602,427	\$1,754,955,082
Pupil Support Services	\$32,405,030	\$35,721,127	\$40,199,217	\$45,424,042	\$46,215,662	\$0	\$0	\$0
Improvement of Instr Svcs	\$23,401,583	\$27,548,348	\$33,550,394	\$41,839,801	\$44,819,972	\$0	\$0	\$0
Educational Media Services	\$18,240,596	\$20,480,302	\$22,604,186	\$26,062,820	\$26,917,517	\$0	\$0	\$0
Instructional Staff Training	\$6,451	\$0	\$61,538	\$0	\$0	\$0	\$0	\$0
General Administration	\$15,087,043	\$15,944,360	\$18,720,138	\$20,068,334	\$17,270,890	\$0	\$0	\$0
School Administration	\$81,059,160	\$90,938,562	\$101,622,662	\$107,545,493	\$112,004,657	\$0	\$0	\$0
Support Services-Business	\$9,044,824	\$10,095,494	\$11,517,240	\$15,253,911	\$13,315,264	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$81,251,001	\$86,350,476	\$107,712,269	\$95,704,119	\$94,933,602	\$0	\$0	\$0
Schoof Safety and Security	\$0	\$0	\$0	\$15,782,203	\$19,259,881	\$0	\$0	\$0
Student Transportation	\$54,082,877	\$64,483,824	\$83,493,776	\$82,393,664	\$82,787,548	\$0	\$0	\$0
Support Services - Central	\$20,381,771	\$23,670,458	\$38,073,265	\$44,585,805	\$48,478,898	\$0	\$0	\$0
Other Support Services	\$407,250	\$646,436	\$686,004	\$737,367	\$678,412	\$0	\$0	\$0
School Nutrition Program	\$411,488	\$454,322	\$1,311,873	\$0	\$0	\$0	\$0	\$0
Community Services	\$101,733	\$404,894	\$468,860	\$682,743	\$836,996	\$0	\$0	\$0
Facility Acqu & Construct Svc	\$6,268,320	\$0	\$0	\$156,446	\$0	\$0	\$0	\$0
Transfers	\$6,235,151	\$27,623,780	\$1,279,335	\$1,279,335	\$1,000,000	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,219,274,725	\$1,363,987,410	\$1,547,620,341	\$1,675,587,384	\$1,702,897,117	\$1,720,249,772	\$1,737,602,427	\$1,754,955,082
Ending Fund Balance June 30 (Estimated)	\$381,278,568	\$392,341,423	\$376,661,760	\$303,859,169	\$304,298,412	\$252,029,538	\$190,438,627	\$119,605,985
Total Expenditures & Fund Balance	\$1,600,553,293	\$1,756,328,833	\$1,924,282,101	\$1,979,446,553	\$2,007,195,529	\$1,972,279,310	\$1,928,041,054	\$1,874,561,067

Note A: The expenditure forecasts of FY2027, FY2028, FY2029 have not yet been broken down by function code; therefore is presented as a total amount.

Note B: Variances in Fund Balance reflect reporting differences across Actual, Revised Budget and Original Budget.

**GENERAL FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$350,758,112	\$381,278,568	\$392,341,423	\$376,474,479	\$347,513,120	\$304,298,412	\$252,029,538	\$190,438,627
<b>Revenue:</b>								
Local	\$659,429,266	\$739,474,129	\$827,488,808	\$870,775,225	\$885,867,622	\$894,166,111	\$902,196,729	\$910,307,653
State	\$583,802,093	\$613,549,392	\$684,748,748	\$719,777,641	\$757,610,166	\$757,610,166	\$757,610,166	\$757,610,166
Federal	\$7,988,200	\$20,565,899	\$14,074,782	\$11,639,797	\$15,734,621	\$15,734,621	\$15,734,621	\$15,734,621
Transfers/Other	\$285,355	\$818,859	\$5,628,340	\$779,410	\$470,000	\$470,000	\$470,000	\$470,000
Total Revenue	\$1,251,504,915	\$1,374,408,279	\$1,531,940,678	\$1,602,972,073	\$1,659,682,409	\$1,667,980,898	\$1,676,011,516	\$1,684,122,440
Total Revenue & Fund Balance	\$1,602,263,027	\$1,755,686,847	\$1,924,282,101	\$1,979,446,552	\$2,007,195,529	\$1,972,279,310	\$1,928,041,054	\$1,874,561,067
<b>Appropriations</b>								
51 Salaries	\$802,659,810	\$869,174,194	\$995,269,944	\$1,059,085,876	\$1,050,387,807	\$1,066,143,624	\$1,080,035,002	\$1,094,075,930
52 Employee Benefits	\$323,046,040	\$377,629,876	\$442,545,463	\$493,987,525	\$543,730,460	\$545,327,298	\$548,788,575	\$552,100,302
53 Contract Services	\$11,912,649	\$13,655,209	\$13,942,015	\$8,702,173	\$10,301,872	\$10,301,872	\$10,301,872	\$10,301,872
54 Repair and Rental w Water	\$14,140,770	\$14,987,567	\$16,343,902	\$11,330,620	\$11,548,945	\$11,548,945	\$11,548,945	\$11,548,945
55 Other Purchases w Telephone	\$9,514,598	\$11,315,475	\$13,870,114	\$13,077,686	\$18,808,426	\$18,808,426	\$18,808,426	\$18,808,426
56 Supplies and Equipments w Utilities	\$40,463,686	\$44,598,808	\$47,491,770	\$77,129,417	\$54,341,679	\$54,341,679	\$54,341,679	\$54,341,679
58 Dues and Other Fees	\$2,247,699	\$1,856,642	\$3,026,850	\$2,967,683	\$3,277,173	\$3,277,173	\$3,277,173	\$3,277,173
59 Transfers	\$6,235,151	\$27,623,780	\$1,279,335	\$1,279,683	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
66 Fixed Assets Equipt	\$7,594,906	\$714,060	\$9,948,162	\$7,870,623	\$9,500,755	\$9,500,755	\$9,500,755	\$9,500,755
67 Fixed Assets CIP w Bldgs/Land	\$437,295	\$2,431,800	\$3,902,786	\$156,446	\$0	\$0	\$0	\$0
68 Other	\$1,022,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,219,274,725	\$1,363,987,411	\$1,547,620,341	\$1,675,587,732	\$1,702,897,117	\$1,720,249,772	\$1,737,602,427	\$1,754,955,082
Ending Fund Balance June 30 (Estimated)	\$381,278,568	\$392,341,423	\$376,474,479	\$303,858,820	\$304,298,412	\$252,029,538	\$190,438,627	\$119,605,984
Total Expenditures & Fund Balance	\$1,600,553,293	\$1,756,328,834	\$1,924,094,820	\$1,979,446,552	\$2,007,195,529	\$1,972,279,310	\$1,928,041,054	\$1,874,561,067

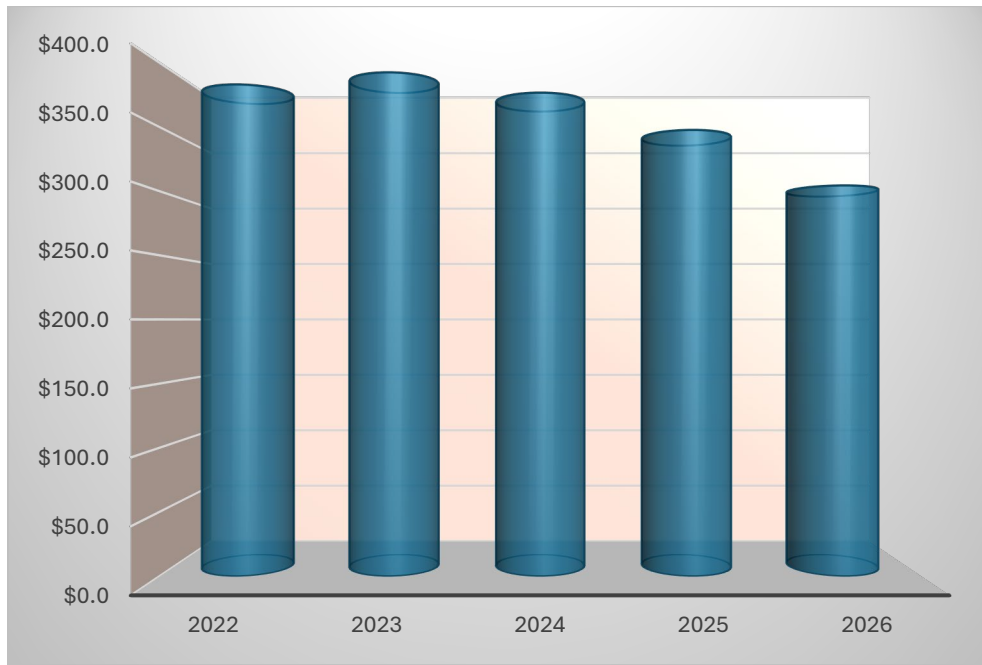
Note A: The Board of Education approved Fiscal Year 2026 Budget that includes the use of \$43.2 Million General Fund fund balance to help offset one-time cost and balance the budget.

Note B: The expenditure forecasts of FY2027, FY2028, FY2029 are projected to reflect a salary step increase each year.

Note C: Variances in Fund Balance reflect reporting differences across Actual, Revised Budget and Original Budget.

## GENERAL FUND FIVE YEAR TREND OF FUND BALANCE

The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and State Quality Basic Education funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State, and local sources for designated purposes, payment of bonded debt, capital facility acquisition, and construction.



\$ Millions

# GENERAL FUND BUDGET

## FISCAL YEAR 2026 REVENUE EXPLANATIONS AND PROJECTIONS

### LOCAL REVENUE

During the development of the budget, the historical trend of each local revenue item is reviewed. State agencies are contacted during the budget process and the local revenue budget is modified if the agency predictions vary from the historical trend. In FY2026, local revenue contributes approximately 53.40% of the Cobb County School District's General Fund revenue. The local revenues consist of the following categories:

#### *Property Taxes*

The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to value." The County Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the fair market value as of January 1 of each year. The millage rate is the determining factor in the calculation of taxes (a mill is 1/100 of 1 cent). The State authorities set the millage rate for State taxes, the County Board of Commissioners sets the millage rate for county taxes, and the County Board of Education sets the millage rate for county school taxes. The various authorities establish the millage rate by dividing revenue needed by the 40% net assessment. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a fee of 1.6% of collections received to the Tax Commissioner for collection of the school taxes. The cities of Acworth, Austell, Kennesaw, Marietta, Powder Springs, and Smyrna collect their own city taxes.

The following example illustrates how FY2026 Cobb County School Taxes are calculated for a home valued at \$450,000 home:

<u>M&amp;O Millage</u>	<u>Description</u>
\$450,000	House assessed at Fair Market Value
<u>x .40</u>	40% Assessment rate
\$180,000	Assessed value for tax purposes
<u>(\$10,000)</u>	Homestead Exemption
\$170,000	Tax Base for property tax
<u>x .0187</u>	Millage rate
<b>\$3,179</b>	<b>M&amp;O School Taxes</b>

Property tax bills are mailed on, or about, August 15 each year to the owner on record as of January 1 and payment is due by October 15. Delinquent taxes are subject to a 5% penalty plus 1% interest per month or any portion thereof, figured on the principal plus the 5% penalty. When a tax liability remains unpaid, the property is subject to a Fi. Fa. tax lien. Additional fees incurred with this tax lien are recording fees (\$23.00 on taxes less than \$100 and \$33.00 on taxes greater than \$100) and any administrative fees.

***Property Tax Revenue Trends***

Growth in the assessed value of property in Cobb County each year yields additional revenue for the School District. Assessed property growth since FY2014 is below:

<b>Fiscal Year</b>	<b>Property Digest Growth</b>		<b>Fiscal Year</b>	<b>Property Digest Growth</b>
2026	2.16%		2019	8.21%
2025	7.32%		2018	6.48%
2024	13.25%		2017	6.00%
2023	11.55%		2016	3.22%
2022	5.73%		2015	4.29%
2021	4.85%		2014	(1.28%)
2020	5.44%			

***Property Tax Exemptions***

A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. In Cobb County, the Tax Commissioner’s office processes the exemption applications. Major exemptions include the following:

***Cobb County Basic Homestead***

Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories.

***Cobb County School Tax (Age 62)***

Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

***Cobb County \$22,000 Disability***

Homeowners who are disabled on or before January 1, and whose annual net income does not exceed \$12,000 for the immediately preceding year (including income of the spouse, but not including income received because of the disability, e.g., disability retirement), are entitled to a \$22,000 exemption in all tax categories except the state.

***State Senior Age 65***

Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in state tax on 100% of the home value and up to ten (10) contiguous acres immediately surrounding the residence.

***State Senior Age 65 \$4,000 (\$10,000 Income Limit)***

Homeowners who are 65 years of age on or before January 1, and whose annual net income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse, but not including Social Security or retirement income), are entitled to a \$4,000 exemption in the state, county bond, and fire district tax categories.

*State Veteran's Disability*

Homeowners who are disabled veterans as defined in O.C.G.A. § 48-5-48 are entitled to an exemption in all tax categories.

*State Surviving Spouse*

A homeowner who is the un-remarried surviving spouse of a member of the U.S. armed forces killed in any war or conflict as defined in O.C.G.A. § 48-5-52.1 and receiving spousal benefits from the U.S. Department of Veteran's Affairs is entitled to an exemption in all tax categories.

*State Surviving Spouse of a Peace Officer or Firefighter Killed in the Line of Duty*

The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty is entitled to an exemption for the full value of the homestead.

***Real Estate Transfers***

A tax imposed on the transfer of real estate located within Cobb County. The tax is \$1.00 on the first \$1,000 or less of the purchase price or value of the property, and \$.10 of each additional \$100 or fraction thereof. Transfers with a purchase price of less than \$100 are not taxable.

***Title Ad Valorem Tax (TVAT)***

Motor vehicles purchased on or after March 1, 2013, and titled in Georgia, are exempt from Georgia sales tax and annual ad valorem tax. These motor vehicles are instead subject to a one-time state and local TAVT tax, which is currently 7% of the retail value of the vehicle.

***Intangible Recording Tax***

Holders of "long term" notes secured by real estate pay the Georgia intangible recording tax to the Tax Commissioner. The rate is \$1.50 per \$500, or fraction thereof, of the principal amount of the loan. The maximum amount of recording tax on any single note is \$25,000.

***Alcoholic Beverages***

Tax collected on all alcoholic beverages sold in Cobb County.

***Liquor by the Drink***

Tax collected on all liquor by the drink sold in Cobb County.

***Tuition and Fees***

Charged to non-employees enrolled in District professional learning classes.

***Interest Income***

Funds collected as interest on all school investments as well as the interest charged to delinquent taxes.

***Other Local Revenue***

As referenced on page 166, this includes revenue from cell tower contracts, sale of assets, facility use, the after-school program, and miscellaneous revenue (e.g., document copy requests, ID badge replacements, transcript requests).

# GENERAL FUND BUDGET

## FISCAL YEAR 2026 REVENUE EXPLANATIONS AND PROJECTIONS

### STATE REVENUE

For FY2026, the State of Georgia contributes approximately 45.65% of the Cobb County School District's revenue. State revenue is earned using a funding formula provided by 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*

Different programs (Kindergarten through grade 12) vary in their cost of operation; therefore, each program is assigned a program weight.

Program	Weight	Program	Weight
Kindergarten	1.6920	Special Education - Category 1	2.4792
Kindergarten Early Intervention	2.0979	Special Education - Category 2	2.9259
Grades 1-3	1.3038	Special Education - Category 3	3.7212
Grades 1-3 Early Intervention	1.8410	Special Education - Category 4	6.0210
Grades 4-5	1.0421	Special Education - Category 5	2.5327
Grades 4-5 Early Intervention	1.8363	Gifted - Special Ed - Category 6	1.7359
Middle School 6-8	1.1445	Remedial	1.3710
High School Grades 9-12 (base)	1.0000	Alternative	1.5041
CTAE 9-12	1.1754	ESOL	2.6356

#### *Base Amount*

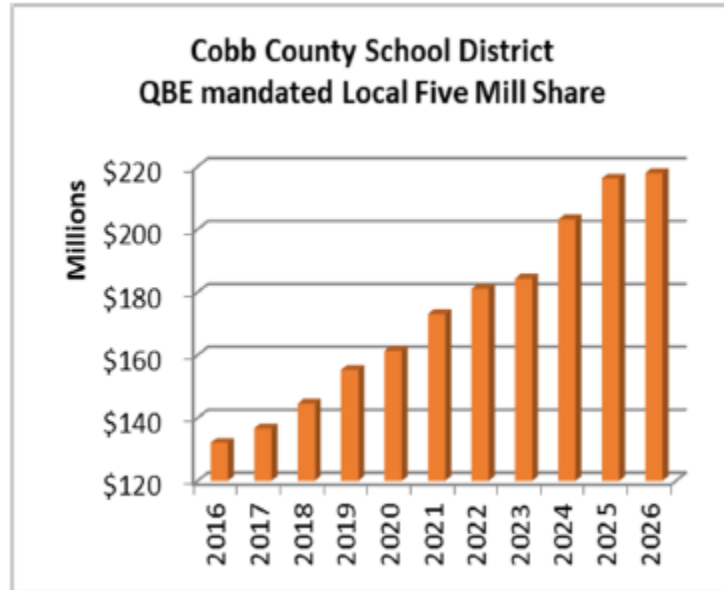
The base amount is the standard cost per student established by the State of Georgia. For FY2026, the base amount is \$3,243.94 per student.

#### *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**

Each school district is expected to raise the equivalent of five mills of property tax (\$5.00 per \$1000 of taxable property value) to contribute to its operating costs. This local share amount is deducted from the total QBE funds calculated by the State of Georgia for the district. For FY2026, the local share amount for CCSD is \$217.9 million.



<b>YEAR</b>	<b>LOCAL SHARE</b>
2016	\$132,140,109
2017	\$136,707,958
2018	\$144,570,519
2019	\$155,355,362
2020	\$161,428,591
2021	\$173,065,651
2022	\$181,102,559
2023	\$184,350,945
2024	\$203,234,904
2025	\$216,223,669
2026	\$217,940,592

*These amounts are deducted from the State revenue earned by Cobb County*

# GENERAL FUND BUDGET

## FISCAL YEAR 2026 REVENUE EXPLANATIONS AND PROJECTIONS

### FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. For FY2026, projected federal revenue is approximately 0.95% of CCSD's revenue. The following federal revenue types are accounted for in the General Fund:

#### *Indirect Cost*

An indirect cost rate is charged to various grants and programs to reimburse the District for administrative and miscellaneous costs incurred to operate the program. The CCSD uses this rate when charging and claiming indirect costs for federal funds received through the Georgia Department of Education (GaDOE).

#### *ROTC*

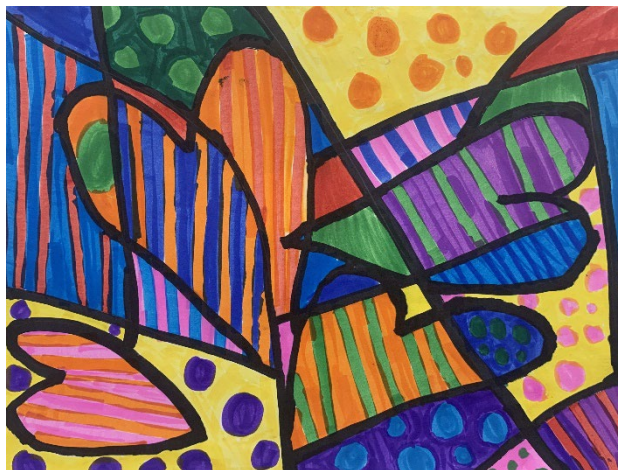
Federal revenue for ROTC instructor salary reimbursement.

#### *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 receive reimbursement under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

#### *Medicaid*

The Children's Intervention School Services (CISS) program is a Medicaid program that reimburses the District for certain medical services provided to a child under his/her Individualized 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.



*Artwork by Ellie G at Due West ES*

## GENERAL FUND BUDGET MAJOR CATEGORIES

### MAJOR GENERAL FUND REVENUE BALANCING ITEMS

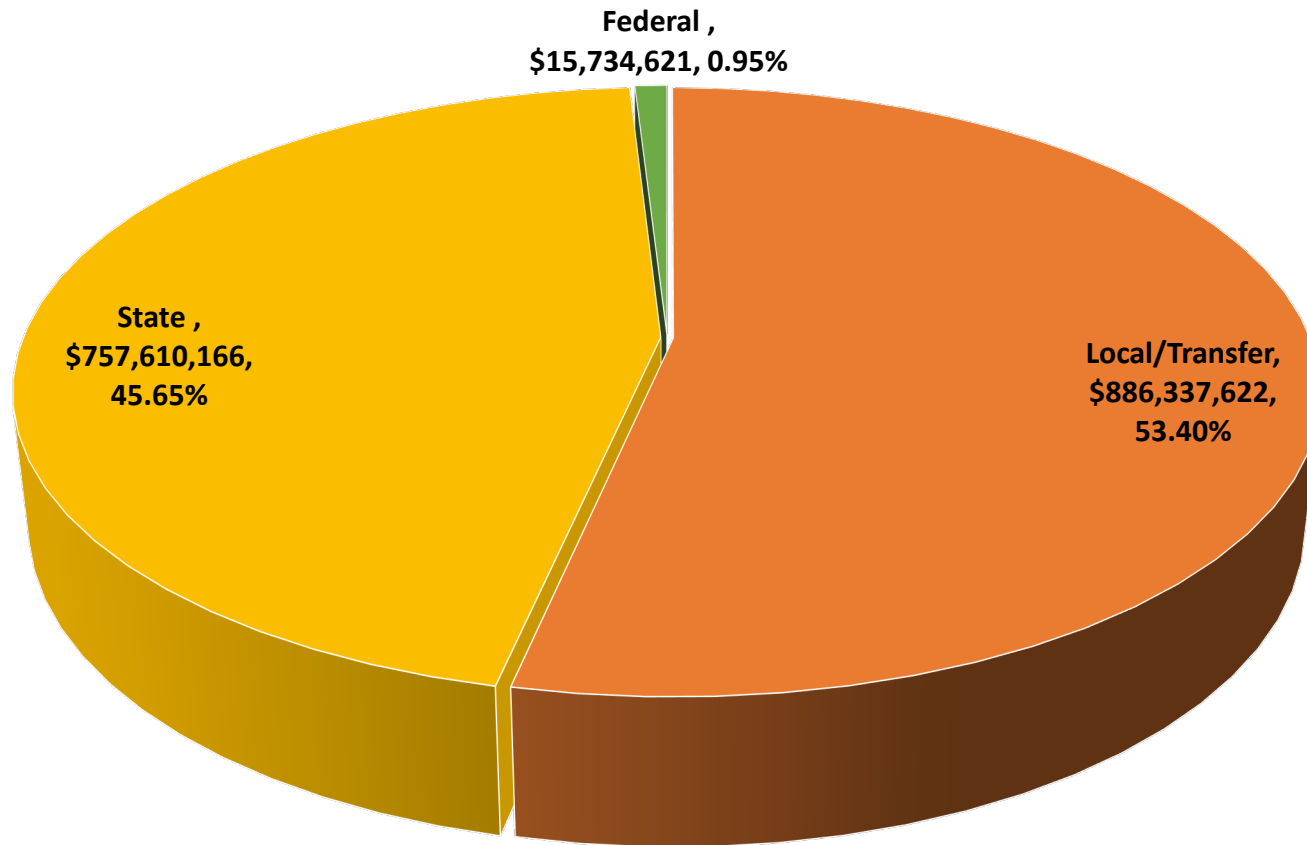
Revenue Type	Description	FY2026 Original Budget
<b>Local Revenue</b>		<b>\$886,337,622</b>
Property Tax - Digest	2.16% projected digest increase; 98% collection rate; 1.6% Cobb collection fee	\$794,418,987
Property Tax - Ad Valorem & TAVT	Property tax collected for registering and titling motor vehicles	\$55,857,482
Delinquent Property Tax	Collection rate from the most recently collected fiscal year	\$2,604,683
Intangible Tax	Collection rate from the most recently collected fiscal year	\$5,694,786
Real Estate Transfer Tax	Collection rate from the most recently collected fiscal year	\$3,115,144
Alcoholic Beverage Tax	Collection rate from the most recently collected fiscal year	\$1,398,374
Liquor by the Drink Tax	Collection rate from the most recently collected fiscal year	\$1,443,586
Interest on Delinquent Taxes	Collection rate from the most recently collected fiscal year	\$680,862
Interest Income	Collection rate from the most recently collected fiscal year	\$17,529,445
Local Revenue - Cell Tower	Budget based on cell tower agreements	\$499,185
Local Revenue - Other	Collection rate from the most recently collected fiscal year	\$2,262,264
Sale of Assets	Estimated revenue from sale of school district assets	\$319,824
Leased Property	Lease revenue on school district property	\$43,000
Transfer from Other Funds	Budget based on projected actual	\$470,000
<b>State Revenue</b>		<b>\$757,610,166</b>
Miscellaneous State Grants	Revenue received from miscellaneous state grants	\$16,257,061
State of Georgia QBE	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full-Time Equivalent (FTE) counts	\$741,353,105
<b>Federal Revenue</b>		<b>\$15,734,621</b>
Indirect Cost	Estimated reimbursement of overhead costs involved in operating various school district programs	\$7,276,720
ROTC	Estimated reimbursement for ROTC instructor salaries	\$1,277,357
MedACE	Estimated reimbursement for costs incurred for providing school-based health services	\$1,751,705
Medicaid	Estimated reimbursement for costs incurred for Medicaid-eligible students through the IEP (Individual Education Program)	\$5,428,839
<b>Total General Fund Revenue</b>		<b>\$1,659,682,409</b>

Budget Summary	FY2026 Budget
Budgeted Revenue	\$1,659,682,409
Budgeted Recurring Expenditures	(\$1,702,897,117)
Utilization of Fund Balance Reserve	\$43,214,708
<b>Total Balanced Budget</b>	<b>\$0</b>

**MAJOR GENERAL FUND EXPENDITURE BALANCING ITEMS**

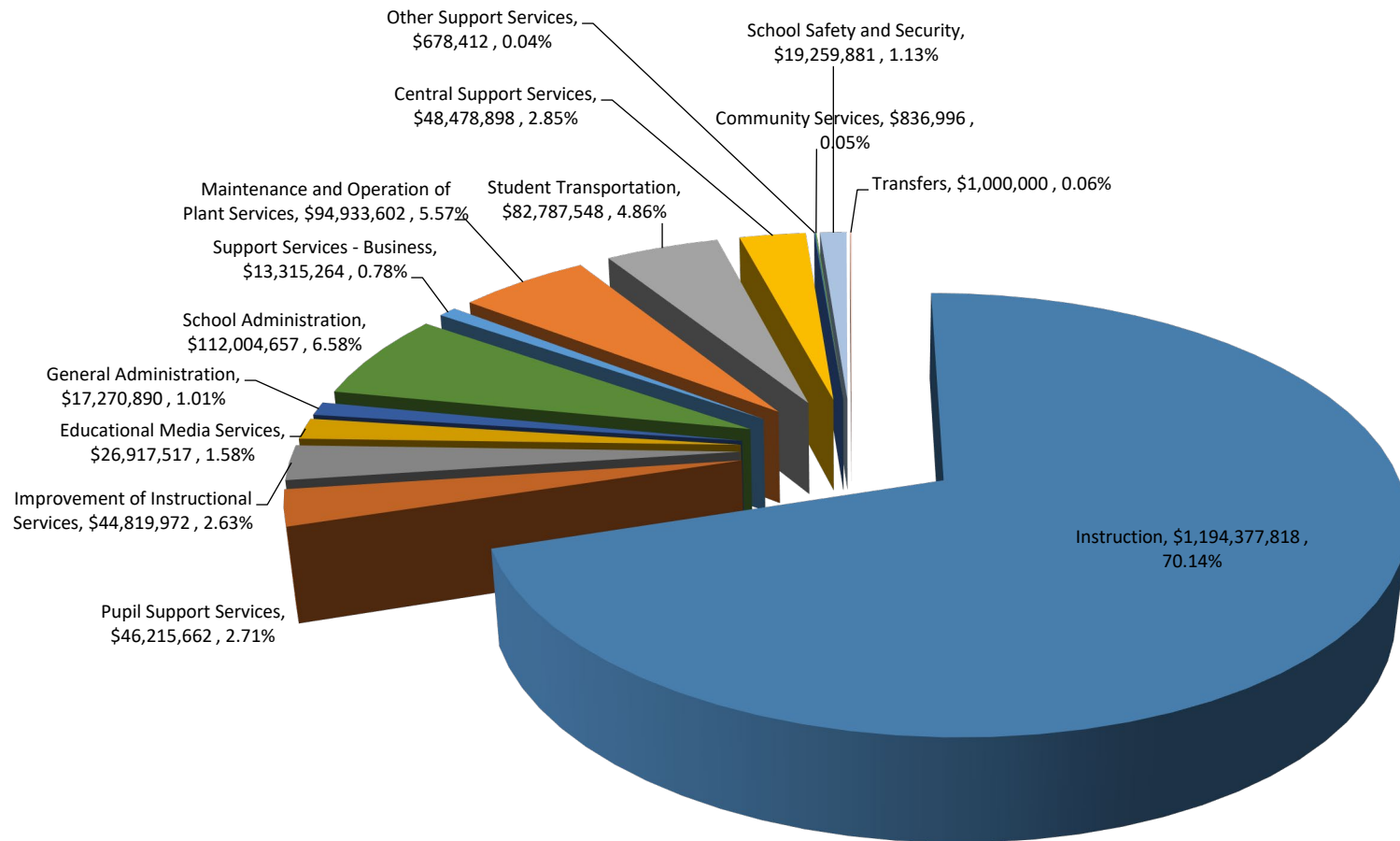
<b><i>FY2025 Original Budget</i></b>	<b>\$1,661,339,123</b>
<b><i>FY2026 Expenditure Changes</i></b>	
<b>FY2025 General Fund Expenditure Budget Adjustments</b>	<b>\$14,248,261</b>
GaDOE FY2024 Alternative Fuel Incentive	
GaDOE FY2025 State of GA Bus Funds (QBE)	
Encumbrances	
<b>FY2025 One-Time Expenditures</b>	<b>(\$14,248,261)</b>
GaDOE FY2024 Alternative Fuel Incentive	(\$120,000)
GaDOE FY2025 State of GA Bus Funds (QBE)	(\$352,440)
Encumbrances	(\$13,775,821)
<b>Salary/Benefit Changes</b>	<b>\$54,093,329</b>
FY2026 Salary Step for Eligible Employees	\$17,352,655
Health Insurance - Classified	\$11,346,000
Health Insurance - Certified	\$11,169,000
TRS Employer Contribution Increase - All Eligible Employees	\$11,225,674
Increase Self-Supporting Risk Management Program due to Experience	\$3,000,000
<b>Salary/Position Adjustments</b>	<b>(\$17,625,242)</b>
Transfer Federal Grant Positions to General Fund	\$5,428,839
Reassign Interventionist Positions to Classroom Vacancies	(\$7,980,000)
Reassign Teachers on Special Assignment to Classroom Vacancies	(\$9,520,000)
Increase Remedial and Instructional Support Positions due to State of GA Remedial Coding Change	\$10,691,582
Adjust Allotment Positions due to Reduction in Enrollment	(\$16,590,000)
Increase Custodial Positions for Additional Square Footage	\$148,000
Adjust K-9 Handler Officer Pay to Reflect Year-Round K-9 Care; Certify Additional Officers for K-9 Responsibilities; Adjust Hourly Rate for Contracted Police Officers and Crossing Guards	\$196,337
<b>Miscellaneous Expenditure Adjustments</b>	<b>\$5,089,907</b>
Cell Towers, Medicaid, Transfers to Other Funds, Misc State Grants	(\$1,957,406)
Increase Budget for Utilities (Water/Sewer, Electric, Natural Gas)	\$839,612
Startup Costs for Cobb Innovation & Technology Academy at Allatoona	\$500,000
Reduce (New School) Supply Allocation for East Valley Elementary	(\$26,455)
Increase Budget for Homeless Education Program	\$500,000
CTAE Project Lead the Way Program Expansion at Middle School	\$60,000
CTAE Mandated Elementary School Coding Instruction	\$66,000
Web-Based Software Licenses for Course Curriculum at High Schools	\$292,500
Professional Learning Programs	\$335,806
Annual Marketing, Advertising and Communications	\$950,000
CTLS Development (One-Time Expense in FY2026 Only)	\$1,150,000
Safety & Security Grant Expenditures (\$21,635 per School)	\$2,379,850
<b>Total Expenditures</b>	<b>\$1,702,897,117</b>

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2026 GENERAL FUND REVENUE**



**TOTAL GENERAL FUND REVENUES \$1,659,682,409**

## COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2026 GENERAL FUND EXPENDITURES



**TOTAL GENERAL FUND EXPENDITURES \$1,702,897,117**

## GENERAL FUND BUDGET BOND DEBT AND LONG-TERM OBLIGATION

### LONG-TERM BOND DEBT

As of January 1, 2007, the Cobb County School District is free from all long-term debt. The Board voted to eliminate the debt service millage rate of 0.90 mills as part of the FY2008 budget. The additional millage tax rate has not been needed while there has been no long-term debt.

### LONG-TERM OBLIGATION

#### Accrued Vacation Pay

Cobb County School District employees who work an annual employment year are eligible to earn vacation leave. An employee's vacation leave accrual rate is determined by a combination of years of employment in education and in the District.

An employee may accumulate up to four times the amount of vacation leave that is earned annually. An employee who resigns, retires, or changes from annual to less-than-annual employment status will be reimbursed for accumulated vacation leave at the rate of the annual salary for each day of vacation accumulated up to the maximum described in District Policy GARK-R Vacations. Accrued vacation pay is generally liquidated by the General Fund.

Fiscal year 2025 long-term obligations are as follows:

	Balance 6/30/2024	Increases	Decreases	Balance 6/30/2025	Current Amounts Due Within One Year	Long-term Amounts Due After One Year
Accrued Vacation Pay	\$ 18,097,000	\$ 37,000	\$ -	\$ 18,134,000	\$ 6,556,000	\$ 11,578,000
Net OPEB Liability	\$ 682,502,000	\$ 88,440,000	\$ 56,868,000	\$ 714,074,000	\$ -	\$ 714,074,000
Net Pension Liability	\$ 1,721,012,000	\$ 364,563,000	\$ 588,280,000	\$ 1,497,295,000	\$ -	\$ 1,497,295,000
<b>Total</b>	<b>\$ 2,421,611,000</b>	<b>\$ 453,040,000</b>	<b>\$ 645,148,000</b>	<b>\$ 2,229,503,000</b>	<b>\$ 6,556,000</b>	<b>\$ 2,222,947,000</b>

#### Other Post-Employment Benefits (OPEB)

##### **Plan Description**

The District participates in the State of Georgia School Employees Postemployment Benefit Fund (the School OPEB Fund) which is a postemployment benefit (OPEB) plan administered by the State of Georgia Department of Community Health (DCH). Certified teachers and non-certified employees of the District, as defined in §20-2-875 of the *Official Code of Georgia Annotated* (O.C.G.A.), are provided OPEB through the School OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan - reported as an employee trust fund of the State of Georgia and administered by a Board of Community Health (Board). Title 20 of the *O.C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the DCH Board. The School OPEB Fund is included in the State of Georgia Annual Comprehensive Financial Report, which is publicly available and can be obtained at <https://sao.georgia.gov/statewide-reporting/acfr>

**Benefits**

The School OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for public school teachers, including librarians, other certified employees of public schools, regional educational service agencies, and non-certified public-school employees. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees’ Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public-School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High-Deductible Health Plan (HDHP). The School OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the School OPEB Fund is permitted.

**Contributions**

As established by the Board of Community Health, the School OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions required and made to the School OPEB Fund from the District were \$27,761,484 for the year ended June 30, 2025. Active employees are not required to contribute to the School OPEB Fund.

**OPEB Liabilities, Expenses, and Deferred Outflows and Inflows of Resources**

At June 30, 2025, the District reported a liability of \$714,074,385 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2023. An expected total OPEB liability as of June 30, 2024 was determined using standard roll-forward techniques. The District’s proportion of the net OPEB liability was actuarially determined based on employer contributions to the School OPEB Fund during the fiscal year ended June 30, 2025. At June 30, 2025, the District’s proportion was 6.265823% which was an increase of 0.034875% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2024, the District recognized OPEB expense of \$2,495,804. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 35,016,976	\$ 128,935,948
Changes of Assumptions	83,264,178	70,684,477
Net difference between projected and actual earnings on OPEB plan investments	-	4,648,445
Changes in proportion and differences between District contributions and proportionate share of contributions	13,947,808	6,878,250
District contributions subsequent to the measurement date	<u>27,761,484</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 159,990,446</u></b>	<b><u>\$ 211,147,120</u></b>



## Special Revenue Funds

*Special Revenue funds are used to account for proceeds of specific revenues from Federal, State, and local sources that are legally restricted to expenditures for specified purposes. These funds also account for the receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance specific activities.*

***Artwork by Jose L at South Cobb HS***

**SPECIAL REVENUE FUND BUDGET  
REVENUE AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised Budget	FY2026 Approved Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Beginning Fund Balance July 1 (Estimated)	\$12,724,402	\$38,424,786	\$43,068,604	\$35,141,933	\$38,625,427	\$29,801,271	\$20,977,115	\$12,152,959
<b>Revenue:</b>								
Local	\$16,878,166	\$40,451,070	\$37,865,177	\$43,323,962	\$36,153,780	\$36,153,780	\$36,153,780	\$36,153,780
State	\$7,565,838	\$5,063,113	\$4,907,535	\$5,177,432	\$5,017,442	\$5,017,442	\$5,017,442	\$5,017,442
Federal	\$198,600,694	\$173,149,070	\$121,618,539	\$100,052,537	\$101,349,420	\$101,349,420	\$101,349,420	\$101,349,420
Transfers/Other	\$2,027,155	\$2,083,086	\$279,335	\$279,335	\$150,000	\$150,000	\$150,000	\$150,000
Total Revenue	\$225,071,853	\$220,746,339	\$164,670,586	\$148,833,266	\$142,670,642	\$142,670,642	\$142,670,642	\$142,670,642
Total Revenue & Fund Balance	\$237,796,255	\$259,171,125	\$207,739,190	\$183,975,199	\$181,296,069	\$172,471,913	\$163,647,757	\$154,823,601
<b>Appropriations</b>								
Instruction	\$83,004,928	\$94,483,346	\$50,863,235	\$36,141,435	\$30,696,137	\$30,696,137	\$30,696,137	\$30,696,137
Pupil Support Services	\$6,267,836	\$5,778,466	\$6,009,800	\$6,290,119	\$5,955,447	\$5,955,447	\$5,955,447	\$5,955,447
Improvement of Instr Svcs	\$12,289,381	\$9,537,273	\$9,540,590	\$10,688,364	\$8,054,428	\$8,054,428	\$8,054,428	\$8,054,428
Educational Media Services	\$219,421	\$0	\$7,748	\$8,228	\$7,748	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$11,005,602	\$12,182,770	\$13,478,375	\$11,727,710	\$9,876,330	\$9,876,330	\$9,876,330	\$9,876,330
Federal Grant Administration	\$877,720	\$878,462	\$1,329,486	\$1,494,581	\$1,459,715	\$1,459,715	\$1,459,715	\$1,459,715
General Administration	\$5,387,035	\$8,041,843	\$2,505,214	\$2,318,734	\$2,208,634	\$2,208,634	\$2,208,634	\$2,208,634
School Administration	\$1,554,754	\$138,097	\$161,134	\$33,060	\$23,660	\$23,660	\$23,660	\$23,660
Support Services-Business	\$276,955	\$139,340	\$6,269	\$8,962	\$3,358	\$3,358	\$3,358	\$3,358
Maint. & Oper of Plant Svcs	\$4,098,737	\$3,537,420	\$979,042	\$1,129,532	\$40,405	\$40,405	\$40,405	\$40,405
School Safety and Security	\$0	\$0	\$0	\$265,985	\$0	\$0	\$0	\$0
Student Transportation	\$4,161,992	\$2,493,235	\$2,333,547	\$2,077,826	\$1,999,848	\$1,999,848	\$1,999,848	\$1,999,848
Support Services - Central	\$691,229	\$368,830	\$1,076,539	\$1,113,378	\$195,323	\$195,323	\$195,323	\$195,323
Other Support Services	\$46,109	\$11,238	\$53,846	\$74,817	\$12,980	\$12,980	\$12,980	\$12,980
School Nutrition Program	\$59,985,662	\$68,151,794	\$72,152,907	\$74,478,155	\$81,238,671	\$81,238,671	\$81,238,671	\$81,238,671
Enterprise Operations	\$0	\$333,730	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$7,580,171	\$9,611,677	\$12,099,525	\$10,535,317	\$9,252,114	\$9,252,114	\$9,252,114	\$9,252,114
Capital Outlay	\$1,923,937	\$415,000	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$199,371,469	\$216,102,521	\$172,597,257	\$158,856,203	\$151,494,798	\$151,494,798	\$151,494,798	\$151,494,798
Ending Fund Balance June 30 (Estimated)	\$38,424,786	\$43,068,604	\$35,141,933	\$25,118,996	\$29,801,271	\$20,977,115	\$12,152,959	\$3,328,803
Total Expenditures & Fund Balance	\$237,796,255	\$259,171,125	\$207,739,190	\$183,975,199	\$181,296,069	\$172,471,913	\$163,647,757	\$154,823,601

Note: FY2022 received ARPA fund \$71M.

Note: The grant fund budget of FY2027, FY2028, FY2029 are projected with FY2026 amounts.

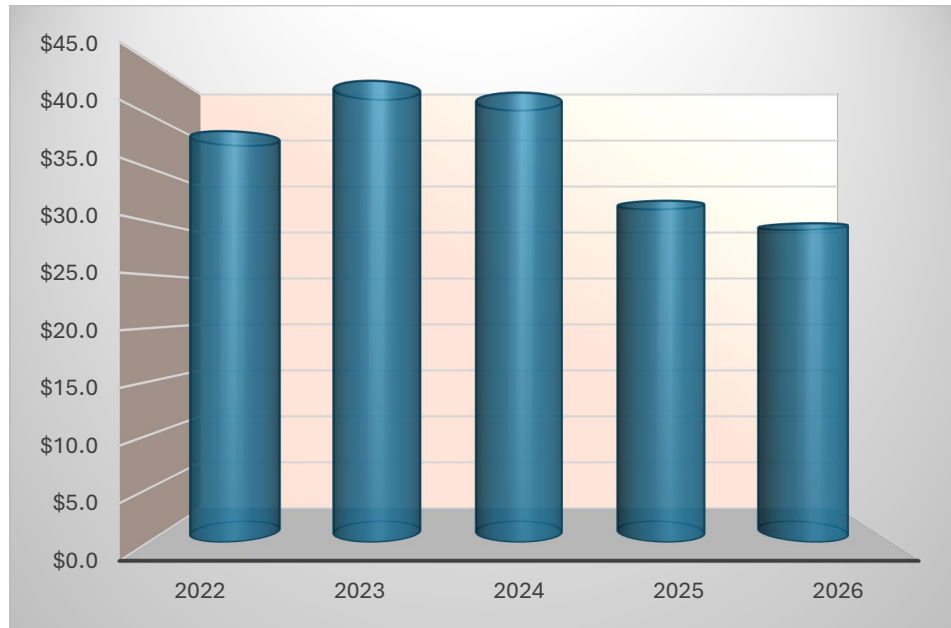
**SPECIAL REVENUE FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Revised Budget	FY2026 Approved Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Beginning Fund Balance July 1 (Estimated)	\$12,724,402	\$38,424,786	\$43,068,605	\$42,012,110	\$38,625,426	\$29,801,270	\$29,801,270	\$29,801,270
<b>Revenue:</b>								
Local	\$16,878,166	\$40,451,070	\$40,078,512	\$38,541,972	\$36,153,780	\$36,153,780	\$36,153,780	\$36,153,780
State	\$7,565,838	\$5,063,113	\$5,209,959	\$5,177,432	\$5,017,442	\$5,017,442	\$5,017,442	\$5,017,442
Federal	\$198,600,694	\$176,296,872	\$122,682,780	\$104,437,137	\$101,349,420	\$101,349,420	\$101,349,420	\$101,349,420
Transfers/Other	\$2,027,155	\$2,083,086	\$648,344	\$676,725	\$150,000	\$150,000	\$150,000	\$150,000
Total Revenue	\$225,071,852	\$223,894,141	\$168,619,595	\$148,833,266	\$142,670,642	\$142,670,642	\$142,670,642	\$142,670,642
Total Revenue & Fund Balance	\$237,796,255	\$262,318,927	\$211,688,200	\$190,845,376	\$181,296,068	\$172,471,912	\$172,471,912	\$172,471,912
<b>Appropriations</b>								
51 Salaries	\$93,428,110	\$97,576,367	\$72,907,640	\$63,163,726	\$59,943,221	\$57,185,565	\$57,928,977	\$58,682,054
52 Employee Benefits	\$30,161,754	\$34,259,203	\$27,993,800	\$30,645,877	\$33,956,856	\$32,394,689	\$32,815,820	\$33,242,426
53 Contract Services	\$5,145,205	\$8,829,537	\$5,635,638	\$3,750,798	\$1,562,954	\$1,471,916	\$1,471,916	\$1,471,916
54 Repair and Rental w Water	\$400,252	\$490,129	\$637,491	\$647,250	\$389,146	\$366,479	\$366,479	\$366,479
55 Other Purchases w Telephone	\$4,068,523	\$4,948,144	\$6,077,966	\$5,091,547	\$4,670,044	\$4,398,027	\$4,398,027	\$4,398,027
56 Supplies and Equipments w Utilities	\$38,999,111	\$38,323,381	\$45,565,183	\$47,050,587	\$42,547,027	\$38,919,181	\$37,754,638	\$36,574,955
58 Dues and Other Fees	\$5,164,831	\$12,867,284	\$7,160,674	\$6,747,760	\$7,289,816	\$6,865,204	\$6,865,204	\$6,865,204
59 Transfers	\$0	\$415,000	\$447,000	\$470,000	\$470,000	\$442,624	\$442,624	\$442,624
66 Fixed Assets Equipt	\$21,044,939	\$19,458,479	\$2,387,573	\$825,801	\$665,734	\$626,957	\$626,957	\$626,957
67 Fixed Assets CIP w Bldgs/Land	\$18,426	\$160,371	\$292,885	\$0	\$0	\$0	\$0	\$0
68 Other	\$940,318	\$1,922,427	\$570,240	\$462,857	\$0	\$0	\$0	\$0
Total Appropriations	\$199,371,469	\$219,250,322	\$169,676,090	\$158,856,203	\$151,494,798	\$142,670,642	\$142,670,642	\$142,670,642
Ending Fund Balance June 30 (Estimated)	\$38,424,786	\$43,068,605	\$42,012,110	\$31,989,173	\$29,801,270	\$29,801,270	\$29,801,270	\$29,801,270
Total Expenditures & Fund Balance	\$237,796,255	\$262,318,927	\$211,688,200	\$190,845,376	\$181,296,068	\$172,471,912	\$172,471,912	\$172,471,912

Note: The grant fund budget of FY2027, FY2028, FY2029 are projected to reflect a salary step increase each year.

## SPECIAL REVENUE FUNDS FIVE YEAR TREND OF FUND BALANCE

Special Revenue funds are used to account for proceeds of specific revenues from Federal, State, and local sources that are legally restricted to expenditures for specified purposes. These funds also account for the receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance specific activities.



\$ Millions

## SPECIAL REVENUE FUNDS AND FUND DESCRIPTIONS

### Special Revenue Funds (Special Fee-Based Programs)

The Cobb County School District has multiple Special Revenue funds that depend on fees in order to fund and operate the program. Each year during the budget process, each of these programs is examined to anticipate program participation. Based on this examination, revenue is estimated. The scope of each program is then adjusted based on available resources.

### Special Revenue Grants (Federal and State)

Special Revenue Grant revenue is projected based on previous year grant awards. Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.

### Special Programs

FUND #	FUND NAME	FUND DESCRIPTION
549	Donations	Funds donated to the school system by individuals or organizations for specific purposes.
550	Venue Management	Organizes the rental of school facilities during non-instructional hours.
551	After School Program	Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release until 6 p.m.
552	Performing Arts Program	Offers an opportunity for student learning experiences through live performances of music, drama and dance. It is funded by voluntary student contributions.
553	Tuition School Program	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels.
556	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 toward high school completion. Funding and related positions for Adult High School were transferred to the General Fund in FY2025 and Fund 0556 was closed at the FY2025 year end.
557	Art Career and Cultural Exploration	Provides local artist compensation for workshops held in the schools.
580	Miscellaneous Grants	A compilation of educational grants required to be accounted for separately.

**State Aid**

<b>FUND #</b>	<b>FUND NAME</b>	<b>FUND DESCRIPTION</b>
510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.
532	Georgia Network for Educational and Therapeutic Support (GNETS)	Provides students identified as severely emotionally disturbed with an appropriate education.
560	Pre-Kindergarten Lottery	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.

**Federal Aid**

<b>FUND #</b>	<b>FUND NAME</b>	<b>FUND DESCRIPTION</b>
402	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary, middle and high school attendance zones.
404	IDEA	Provides direct and related support services for children with disabilities.
406	Career, Technical, Agricultural Education (CTAE)	Provides career training for students.
414	Title II-A	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English, and Language Arts.
432	Homeless Grant	Provides grant funds for educational services to homeless children.
448	American Rescue Plan (ARP) Act	The third installment of CARES funds to provide education funding for Elementary and Secondary School Emergency Relief to help with response to COVID-19.
460	Title III-A	Language instruction for English learners and immigrant students to attain English proficiency.
462	Title IV	21 <sup>st</sup> Century Learning; Student Support and Academic Enrichment.
475	E-Rate	A federal communications program to enhance access to advanced telecommunications and information services for public elementary and secondary schools. Revenue, received as rebates, will be recorded in Fund 0323 (SPLOST VI) in FY2026.
478	USDA Fresh Fruits & Vegetables	Provides specific schools with nutritious snacks during the school day.
600	School Nutrition	Provides breakfast and lunch for students during the school day.

**SPECIAL REVENUE FUNDS  
SUMMARY OF SPECIAL REVENUE FUNDS  
FY2026 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
<b>Beginning Fund Balance (Estimate)</b>				
July 1, 2025	\$8,566,756	\$0	\$30,058,671	\$38,625,427
<b>Revenue:</b>				
Local	\$12,897,120	\$190,660	\$23,066,000	\$36,153,780
State	\$0	\$3,217,442	\$1,800,000	\$5,017,442
Federal	\$0	\$1,131,750	\$100,217,670	\$101,349,420
Transfers/Other	\$0	\$0	\$150,000	\$150,000
Total Revenue	<u>\$12,897,120</u>	<u>\$4,539,852</u>	<u>\$125,233,670</u>	<u>\$142,670,642</u>
<b>Appropriations</b>				
Instruction	\$3,000,693	\$3,339,593	\$24,355,851	\$30,696,137
Pupil Support Services	\$0	\$725,336	\$5,230,111	\$5,955,447
Improvement of Instr Svcs	\$141,874	\$412,583	\$7,499,971	\$8,054,428
Educational Media Services	\$7,748	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$9,876,330	\$9,876,330
Federal Grant Administration	\$0	\$0	\$1,459,715	\$1,459,715
General Administration	\$0	\$22,092	\$2,186,542	\$2,208,634
School Administration	\$23,245	\$415	\$0	\$23,660
Support Services-Business	\$0	\$0	\$3,358	\$3,358
Maint. & Oper of Plant Svcs	\$1,446	\$35,833	\$3,126	\$40,405
Student Transportation	\$0	\$4,000	\$1,995,848	\$1,999,848
Support Services - Central	\$0	\$0	\$195,323	\$195,323
Other Support Services	\$0	\$0	\$12,980	\$12,980
School Nutrition Program	\$0	\$0	\$72,414,515	\$72,414,515
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$9,252,114	\$0	\$0	\$9,252,114
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$470,000	\$0	\$0	\$470,000
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$12,897,120</u>	<u>\$4,539,852</u>	<u>\$125,233,670</u>	<u>\$142,670,642</u>
<b>Ending Fund Balance (Estimate)</b>				
June 30, 2026	<u>\$8,566,756</u>	<u>\$0</u>	<u>\$30,058,671</u>	<u>\$38,625,427</u>

**SPECIAL REVENUE FUNDS  
SPECIAL PROGRAMS  
FY2026 BUDGET**

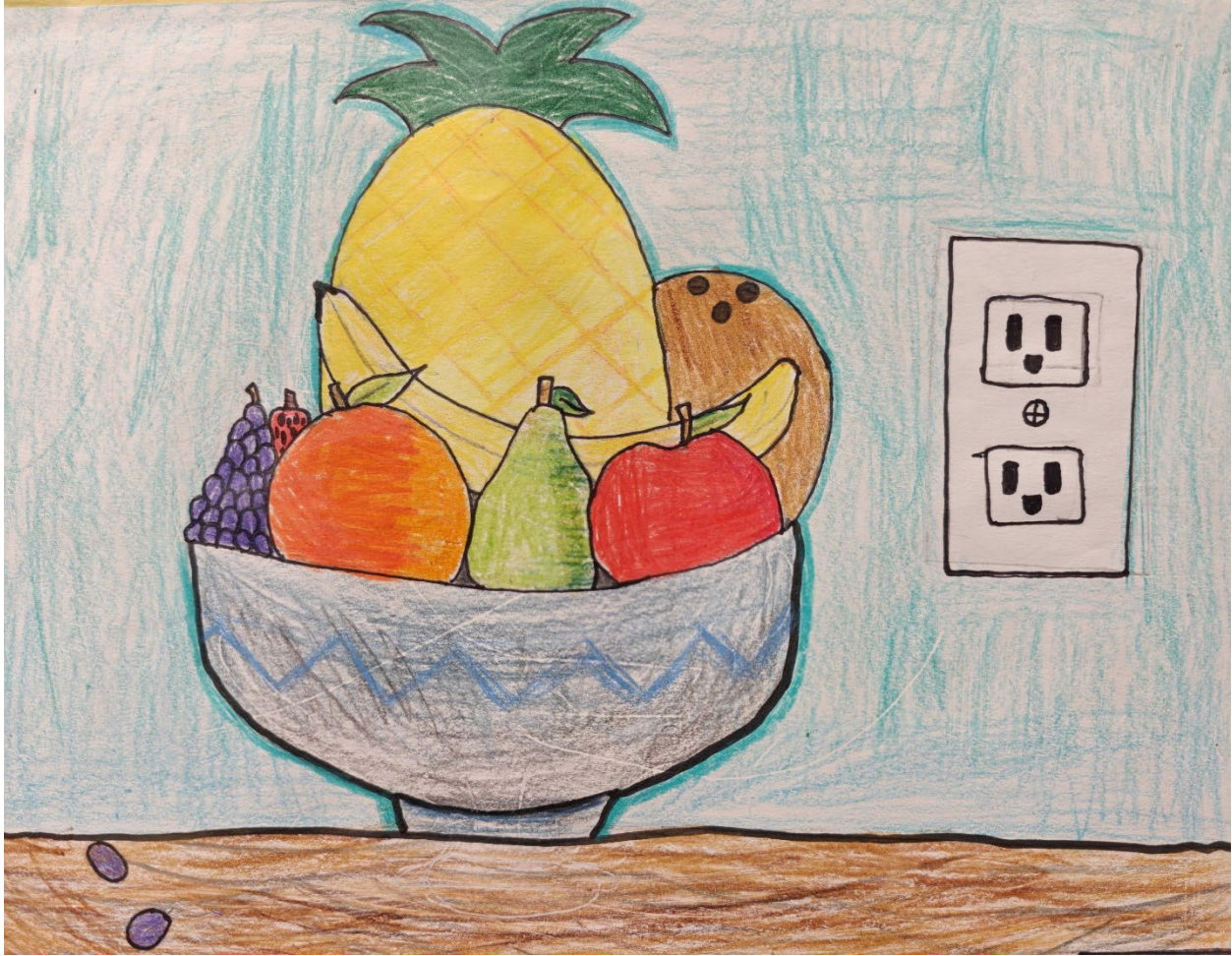
Description	Fund 549 Donation	Fund 550 Venue Management	Fund 551 After School Program	Fund 552 Performing Arts Program	Fund 553 Tuition School Program	Fund 556 Adult High School	Fund 557 Artists at School	Fund 580 Miscellaneous Grants	Total
Beginning Fund Balance July 1, 2025 (Estimated)	\$889,289	\$1,232,087	\$3,761,835	\$397,056	\$2,178,386	\$0	\$4,819	\$103,284	\$8,566,756
Revenue:									
Local	\$0	\$1,500,000	\$9,481,118	\$452,200	\$1,396,702	\$0	\$9,600	\$57,500	\$12,897,120
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$1,500,000	\$9,481,118	\$452,200	\$1,396,702	\$0	\$9,600	\$57,500	\$12,897,120
Appropriations									
Instruction	\$0	\$0	\$1,259,004	\$452,200	\$1,222,389	\$0	\$9,600	\$57,500	\$3,000,693
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$141,874	\$0	\$0	\$0	\$141,874
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245	\$0	\$0	\$0	\$23,245
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$1,446	\$0	\$0	\$0	\$1,446
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$1,500,000	\$7,752,114	\$0	\$0	\$0	\$0	\$0	\$9,252,114
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$470,000	\$0	\$0	\$0	\$0	\$0	\$470,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$1,500,000	\$9,481,118	\$452,200	\$1,396,702	\$0	\$9,600	\$57,500	\$12,897,120
Ending Fund Balance June 30, 2026 (Estimated)	\$889,289	\$1,232,087	\$3,761,835	\$397,056	\$2,178,386	\$0	\$4,819	\$103,284	\$8,566,756

**SPECIAL REVENUE FUNDS**  
**STATE AID**  
**FY2026 BUDGET**

Description	Fund 510 Adult Education	Fund 532 GNETS	Fund 560 Pre-K Lottery	Total
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0
Revenue:				
Local	\$0	\$190,660	\$0	\$190,660
State	\$443,700	\$2,231,333	\$542,409	\$3,217,442
Federal	\$816,750	\$315,000	\$0	\$1,131,750
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	<u>\$1,260,450</u>	<u>\$2,736,993</u>	<u>\$542,409</u>	<u>\$4,539,852</u>
Appropriations				
Instruction	\$812,034	\$1,985,150	\$542,409	\$3,339,593
Pupil Support Services	\$0	\$725,336	\$0	\$725,336
Improvement of Instr Svcs	\$412,583	\$0	\$0	\$412,583
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0
General Administration	\$0	\$22,092	\$0	\$22,092
School Administration	\$0	\$415	\$0	\$415
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$35,833	\$0	\$0	\$35,833
Student Transportation	\$0	\$4,000	\$0	\$4,000
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	\$0	\$0
Community Services	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,260,450</u>	<u>\$2,736,993</u>	<u>\$542,409</u>	<u>\$4,539,852</u>
Ending Fund Balance June 30 (Estimate)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**SPECIAL REVENUE FUNDS  
FEDERAL AID  
FY2026 BUDGET**

Description	Fund 402	Fund 404	Fund 406 Vocational Education	Fund 414	Fund 432 Homeless Grant	Fund 448	Fund 460	Fund 462	Fund 475	Fund 478 USDA Fruits and Vegetables	Fund 600 School Nutrition	Total
	Title I	IDEA		Title II		ARPA	Title III	Title IV	ERATE			
Beginning Fund Balance July 1, 2025 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,058,671	\$30,058,671
<b>Revenue:</b>												
Local	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,066,000	\$23,066,000
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800,000	\$1,800,000
Federal	\$21,872,050	\$23,493,097	\$835,401	\$2,881,793	\$94,535	\$0	\$1,672,172	\$1,970,107	\$0	\$141,033	\$47,257,482	\$100,217,670
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000
<b>Total Revenue</b>	<b>\$21,872,050</b>	<b>\$23,493,097</b>	<b>\$835,401</b>	<b>\$2,881,793</b>	<b>\$94,535</b>	<b>\$0</b>	<b>\$1,672,172</b>	<b>\$1,970,107</b>	<b>\$0</b>	<b>\$141,033</b>	<b>\$72,273,482</b>	<b>\$125,233,670</b>
<b>Appropriations</b>												
Instruction	\$10,300,099	\$12,180,037	\$755,246	\$0	\$0	\$0	\$324,343	\$796,126	\$0	\$0	\$0	\$24,355,851
Pupil Support Services	\$2,799,523	\$1,516,714	\$0	\$0	\$4,807	\$0	\$244,647	\$664,420	\$0	\$0	\$0	\$5,230,111
Improvement of Instr Svcs	\$146,650	\$6,372,937	\$0	\$0	\$0	\$0	\$921,433	\$58,951	\$0	\$0	\$0	\$7,499,971
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$6,880,640	\$0	\$44,095	\$2,449,810	\$0	\$0	\$159,475	\$342,310	\$0	\$0	\$0	\$9,876,330
Federal Grant Administration	\$1,193,682	\$0	\$18,500	\$166,990	\$10,620	\$0	\$22,274	\$47,649	\$0	\$0	\$0	\$1,459,715
General Administration	\$526,456	\$1,564,365	\$17,560	\$69,670	\$2,828	\$0	\$0	\$5,663	\$0	\$0	\$0	\$2,186,542
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,358	\$0	\$0	\$0	\$3,358
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,126	\$0	\$0	\$0	\$3,126
Student Transportation	\$25,000	\$1,859,044	\$0	\$0	\$69,500	\$0	\$0	\$42,304	\$0	\$0	\$0	\$1,995,848
Support Services - Central	\$0	\$0	\$0	\$195,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,323
Other Support Services	\$0	\$0	\$0	\$0	\$6,780	\$0	\$0	\$6,200	\$0	\$0	\$0	\$12,980
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141,033	\$81,097,638	\$81,238,671
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$21,872,050</b>	<b>\$23,493,097</b>	<b>\$835,401</b>	<b>\$2,881,793</b>	<b>\$94,535</b>	<b>\$0</b>	<b>\$1,672,172</b>	<b>\$1,970,107</b>	<b>\$0</b>	<b>\$141,033</b>	<b>\$81,097,638</b>	<b>\$134,057,826</b>
Ending Fund Balance June 30, 2026 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,234,515	\$21,234,515



## Debt Service Fund

*The Debt Service fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The District is now long-term debt free.*

***Artwork by student at Green Acres ES***

**DEBT SERVICE FUND  
REVENUE AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance								
July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Revenue:</u>								
Local	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Appropriations</u>								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
June 30 (Estimated)								
Total Expenditures & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The Debt Service Fund balance ended in FY2016.

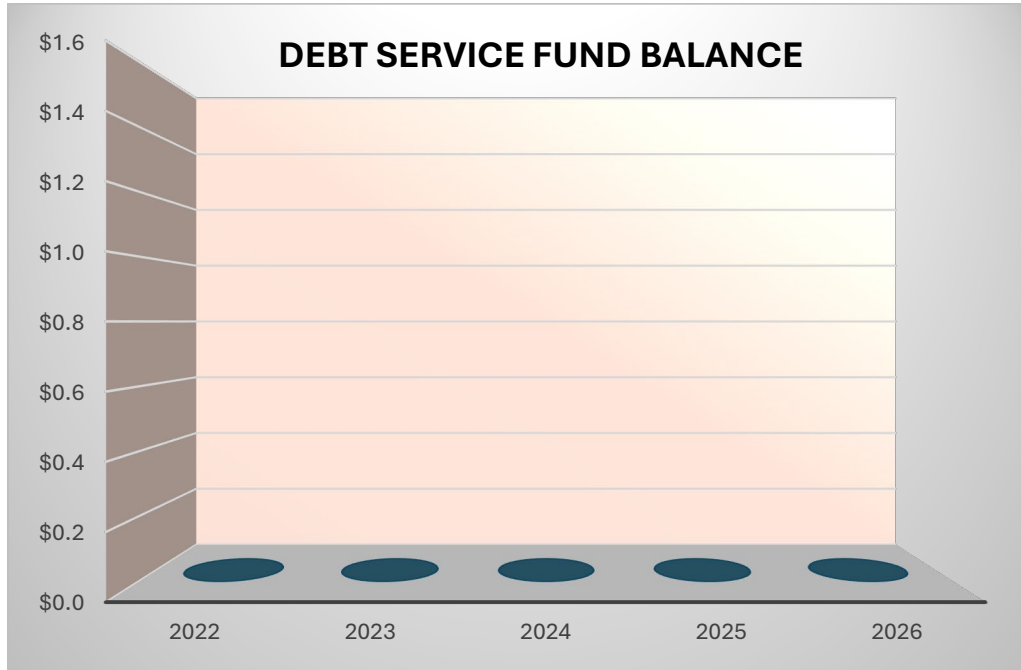
**DEBT SERVICE FUND  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Revenue:</u>								
Local	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Appropriations</u>								
51 Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 Contract Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 Repair and Rental w Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 Other Purchases w Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Supplies and Equipments w Utilitie	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 Dues and Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The Debt Service Fund balance ended in FY2016.

## DEBT SERVICE FUND FIVE YEAR TREND OF FUND BALANCE

The Debt Service fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The District is now long-term debt free.



## DEBT SERVICE FUND BOND DEBT ISSUES

### DEBT REVENUE AND POLICY

#### *Debt Service Fund Revenue Sources/Assumptions*

Whenever the District and the citizens of Cobb County decide to incur long-term debt, debt retirement is funded in the Debt Service fund with local property taxes. This debt would be serviced via a special millage tax rate assessed as property tax to pay remaining principal and interest payments.

#### *Debt Administration*

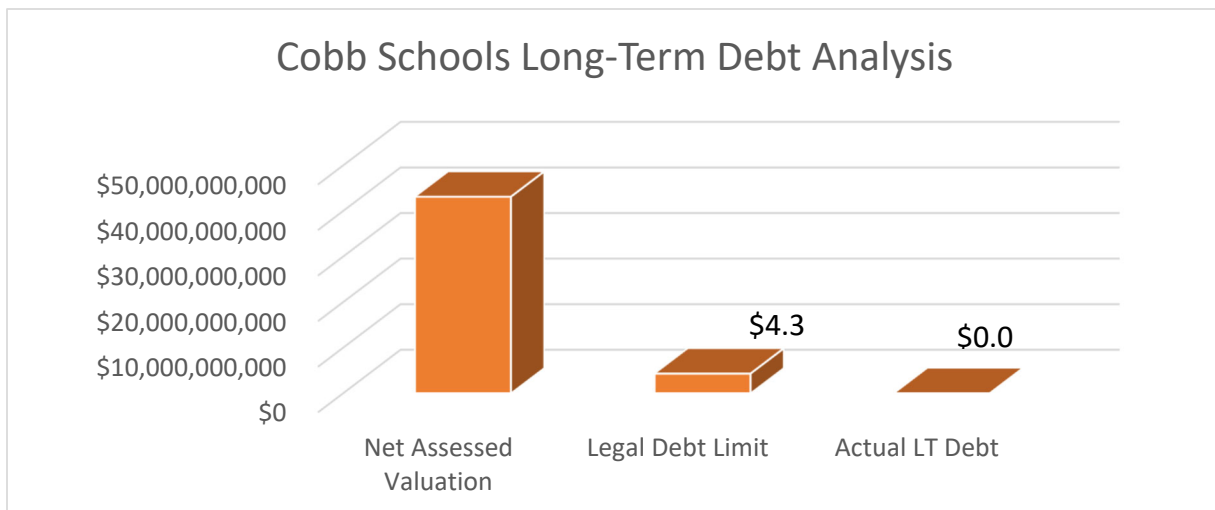
In FY2007, the District paid off all outstanding general obligation bonds. The District's general obligation bonded debt issuances are subject to a legal limitation based on 10% of the total assessed value of real and personal property. As of June 30, 2025, the District's net general obligation bonded debt of \$0 was well below the legal limit of \$4,311,520,319 (10% of District net assessed value). Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

#### *Credit Rating*

The District has maintained its highest long-term credit rating for a governmental entity from both Moody's Investor's Service and Standard & Poor's Corporation. On December 17, 2015, Moody's reviewed the business fundamentals and financial condition of the District and assigned the Aaa credit rating. In December 2020, Standard & Poor's assigned the AAA rating to the District. In December 2021, the District received a AAA rating from Kroll Bond Rating Agency. These exceptional credit ratings, from all three agencies, are reaffirmed for 2025 and are the highest ratings available to governmental entities.

### LONG-TERM DEBT FREE

The Cobb County School District has an extremely conservative approach to long-term debt. The District has a well-developed multi-year capital plan where the funding source methodology is a pay-as-you-go philosophy that associates with the Special Purpose Local Option Sales Tax (SPLOST) revenues and the State of Georgia Capital Project funding.



## DEBT MANAGEMENT

### *Debt Service to General Fund Ratios*

<b>Fiscal Year</b>	<b>Debt Service Expenditures</b>	<b>General Fund Expenditures</b>	<b>Ratio of Debt Service Fund to General Fund Expenditures</b>
2007	\$46,571,000	\$855,178,000	5.45%
2008	\$0	\$931,690,000	0.00%
2009	\$0	\$932,214,000	0.00%
2010	\$0	\$863,036,000	0.00%
2011	\$0	\$821,638,000	0.00%
2012	\$0	\$839,615,000	0.00%
2013	\$0	\$834,752,000	0.00%
2014	\$0	\$835,694,000	0.00%
2015	\$0	\$894,795,345	0.00%
2016	\$0	\$964,543,251	0.00%
2017	\$0	\$995,115,273	0.00%
2018	\$0	\$1,025,939,158	0.00%
2019	\$0	\$1,075,653,909	0.00%
2020	\$0	\$1,156,288,445	0.00%
2021	\$0	\$1,061,392,233	0.00%
2022	\$0	\$1,219,274,725	0.00%
2023	\$0	\$1,363,987,411	0.00%
2024	\$0	\$1,547,620,341	0.00%
2025	\$0	\$1,673,823,555	0.00%



## Capital Projects Fund

*The Capital Projects Fund budget was established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District currently has three funds used for that purpose – the District Building fund, SPLOST V, and SPLOST VI.*

**Artwork by Olivia B at Harrison HS**

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Estimated Actual	FY2026 Approved Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Beginning Fund Balance July 1 (Estimated)	\$41,847,843	\$116,513,030	\$159,867,413	\$201,246,223	\$215,146,755	\$260,955,486	\$308,896,650	\$382,034,553
Revenue:								
Local	\$190,827,605	\$200,780,986	\$206,445,325	\$213,391,575	\$196,403,024	\$201,870,550	\$193,907,524	\$108,988,170
State	\$7,758,641	\$6,386,098	\$6,889,257	\$8,988,017	\$5,897,409	\$3,614,647	\$3,259,766	\$2,000,000
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$5,540,962	\$28,143,846	\$15,329,905	\$12,368,277	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Revenue	\$204,127,208	\$235,310,930	\$228,664,487	\$234,747,869	\$203,300,433	\$206,485,197	\$198,167,290	\$111,988,170
Total Revenue & Fund Balance	\$245,975,051	\$351,823,960	\$388,531,900	\$435,994,092	\$418,447,188	\$467,440,683	\$507,063,940	\$494,022,723
Appropriations								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Services	\$128,734,651	\$189,974,582	\$175,840,039	\$213,486,675	\$156,491,702	\$157,544,033	\$124,029,387	\$74,922,309
Transfers/Other	\$727,370	\$1,981,965	\$11,445,638	\$7,360,662	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriations	\$129,462,021	\$191,956,547	\$187,285,677	\$220,847,337	\$157,491,702	\$158,544,033	\$125,029,387	\$75,922,309
Ending Fund Balance June 30 (Estimated)	\$116,513,030	\$159,867,413	\$201,246,223	\$215,146,755	\$260,955,486	\$308,896,650	\$382,034,553	\$418,100,414
Total Expenditures & Fund Balance	\$245,975,051	\$351,823,960	\$388,531,900	\$435,994,092	\$418,447,188	\$467,440,683	\$507,063,940	\$494,022,723

**Note:**

- Forecasts on FY2026, FY2027, FY2028: Revenue projection based on SPLOST VI Monthly Revenue Projection Schedule, SPLOST 5 and 6 Interest, State Capital Outlay and Annual District Building Fund Budget. Expenditure projection based on Cash Flow and SPLOST VI Projections

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISION**

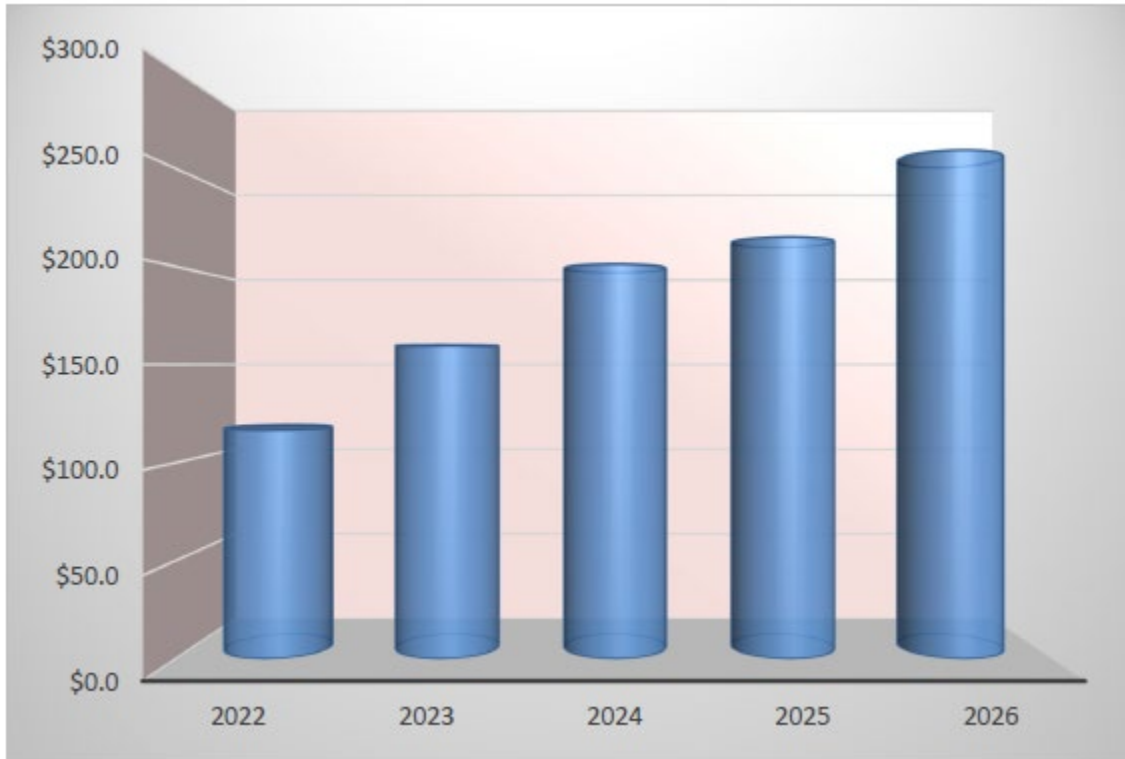
Description	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Estimated Actual	FY2026 Approved Budget	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Beginning Fund Balance July 1 (Estimated)	\$41,847,843	\$116,513,030	\$159,867,413	\$201,246,223	\$215,146,755	\$260,955,486	\$308,896,650	\$382,034,553
<b>Revenue:</b>								
Local	\$190,827,605	\$200,780,986	\$206,445,325	\$213,391,575	\$196,403,024	\$201,870,550	\$193,907,524	\$108,988,170
State	\$7,758,641	\$6,386,098	\$6,889,257	\$8,988,017	\$5,897,409	\$3,614,647	\$3,259,766	\$2,000,000
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$5,540,962	\$28,143,846	\$15,329,905	\$12,368,277	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Revenue	\$204,127,208	\$235,310,930	\$228,664,487	\$234,747,869	\$203,300,433	\$206,485,197	\$198,167,290	\$111,988,170
Total Revenue & Fund Balance	\$245,975,051	\$351,823,960	\$388,531,900	\$435,994,092	\$418,447,188	\$467,440,683	\$507,063,940	\$494,022,723
<b>Appropriations</b>								
Salaries	\$2,994,688	\$3,345,115	\$3,324,560	\$3,554,703	\$3,713,610	\$3,787,882	\$3,863,640	\$3,940,913
Employee Benefits	\$1,122,791	\$1,218,838	\$1,259,023	\$1,502,105	\$1,871,574	\$1,909,005	\$1,947,486	\$1,986,129
Contract Services	\$306,865	\$400,053	\$1,008,859	\$795,003	\$566,970	\$570,759	\$450,106	\$273,320
Supplies	\$10,804,255	\$14,607,787	\$23,040,992	\$19,180,052	\$13,670,280	\$13,761,622	\$10,852,551	\$6,590,056
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$113,506,052	\$170,402,789	\$147,206,606	\$122,208,851	\$136,669,268	\$137,514,765	\$106,915,604	\$62,131,891
Transfers/Other	\$727,370	\$1,981,965	\$11,445,638	\$73,606,623	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriations	\$129,462,021	\$191,956,547	\$187,285,677	\$220,847,337	\$157,491,702	\$158,544,033	\$125,029,387	\$75,922,309
Ending Fund Balance June 30 (Estimated)	\$116,513,030	\$159,867,413	\$201,246,223	\$215,146,755	\$260,955,486	\$308,896,650	\$382,034,553	\$418,100,414
Total Expenditures & Fund Balance	\$245,975,051	\$351,823,960	\$388,531,900	\$435,994,092	\$418,447,188	\$467,440,683	\$507,063,940	\$494,022,723

**Note:**

- Forecasts on FY2026, FY2027, FY2028: Revenue projection based on SPLOST VI Monthly Revenue Projection Schedule, SPLOST 5 and 6 Interest, State Capital Outlay and Annual District Building Fund Budget. Expenditure projection based on Cash Flow and SPLOST VI Projections

## **CAPITAL PROJECTS FUND FIVE YEAR TREND OF FUND BALANCE**

The Capital Projects Fund budget was established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District currently has three funds used for that purpose – the District Building fund, SPLOST V, and SPLOST VI.



\$ Millions

## **CAPITAL PROJECTS FUND CAPITAL PROJECT DESCRIPTION**

### **CAPITAL PROJECTS REVENUE SOURCES**

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved SPLOST 1 (Special Purpose Local Option Sales Tax), the five-year funding source that assisted the school district in building new schools, supplying additional classrooms and equipment, and providing for the technology needs of a growing school district. On September 16, 2003, voters approved SPLOST 2, the renewal of this one-cent sales tax for an additional five years. Again, on September 16, 2008, the District held a referendum for an extension of the current SPLOST, which also passed. This SPLOST 3 expired on December 31, 2013, and all funds were expended in FY2019. On March 19, 2013, a fourth SPLOST was approved for the period January 1, 2014 - December 31, 2018. A fifth SPLOST was presented to the voters and approved on March 21, 2017, for the period January 1, 2019 - December 31, 2023. The projected total five-year receipt is \$797,022,000. A sixth SPLOST was presented to the voters and approved for the period of January 1, 2024 - December 31, 2028. The projected five-year receipt is \$894,891,903.

SPLOST 5 funding includes categories for facility improvements such as new and replacement schools, additions, modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment; interactive classrooms; district server, copier, and printer replacement; computing devices for teachers and other staff; network maintenance; phone system enhancement; and music equipment.

Many Cobb schools are more than 40 years old and have inadequate space and resources to best serve students. SPLOST 5 is focused on giving new life to existing facilities, replacing some of the District's oldest and least efficient school buildings, and refreshing the District's technology resources and infrastructure.

### **IMPACT OF CAPITAL INVESTMENTS & NON-RECURRING EXPENDITURES ON GENERAL FUND OPERATING BUDGET**

With the opening of any new school, the General Fund is forced to absorb the additional costs of school operations. Examples of these include new school salaries, utilities costs, and school supplies/equipment (new schools get a 100% increase of instructional supply fund allocation for two years). Note that these additional operating costs are funded primarily through local funding sources such as property taxes and state funding. All new schools that have been constructed since 2008 have been replacement facilities except for the Cobb Career Academy and Pearson Middle School; thereby the effect on the General Fund Operating Budget has been minimal. The Capital Project budget and finance funding rules and procedures are presented separately following this description document.

#### ***Replacement Schools***

In FY2020, SPLOST 4 funds were used to continue construction of Walton and Osborne High Schools and the new Cobb Innovation and Technology Academy. SPLOST 5 funds were used to build two replacement schools - Clay-Harmony Leland and King Springs Elementary Schools.

In FY2021, SPLOST 4 funds were used to continue construction of Osborne High School. In addition, SPLOST 5 funds were used for construction of the new Pearson Middle School as well as classroom additions at Campbell and Pebblebrook High Schools.

**SPLOST VI FIVE YEAR BUDGET**

A referendum was held November 2, 2021, to extend the SPLOST program tax for another five years.

<b>Revenue</b>	
Projected Total SPLOST Receipts (5 years)	\$894,891,903
<b>Expenditures</b>	
New/Replacement Facilities	\$131,184,734
Additions/Modifications	\$116,842,066
Infrastructure/Individual School Needs	\$378,865,103
Safety, Security, and Support	\$95,100,000
Academic/Technology	\$172,900,000

***New and Replacement Facilities***

- Ed-SPLOST V calls for replacement facilities for Sprayberry High School and the new North Cobb Area Career Academy and South Cobb Area Elementary School

***Additions/Modifications***

- Constructing major additions/modifications/renovations at the following locations: North Cobb High School, Tapp Middle School, and Bells Ferry, Kincaid, Mount Bethel, Murdock, Sope Creek, and Tritt Elementary Schools

***Infrastructure/Individual School Needs***

- Maintenance projects including concrete, conveying systems, doors, windows, hardware, electrical upgrades, finishes, furnishings, masonry, mechanical upgrades, sitework, thermal and moisture protection

***Safety, Security, and Support***

- Continue to improve school safety by adding or improving buses, vehicles, equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional service needs, growth and replacement of furniture, equipment, and finishes, land acquisitions, procurement needs, program administrative costs, signage, traffic control, code compliance, state regulations, exterior school security improvements, student driver’s education vehicles, surveillance cameras, transportation infrastructure and warehouse needs
- Comply with accessibility provisions of the Americans with Disabilities Act

### ***Academic/Technology***

- Continue to maintain the existing technology infrastructure, as well as upgrading servers, network access control, data center equipment, and phone systems
- Replace obsolete computing devices, printers, and copiers for classrooms and schools, updating interactive classroom devices, band instruments, instruments and equipment for general/choral instruction
- Purchase of instructional materials and digital resources
- Renovations to support innovative learning spaces such as STEM labs, Learning Commons, and Robotics labs
- Required safety modifications for ADA compliance

### **CAPITAL PROJECTS PLANNED FOR FY2025 AND BEYOND**

The following capital projects have been approved by the Board with a completion date of FY2025 and beyond:

<b>Capital Project</b>	<b>Completion Date</b>
Campbell MS and McEachern HS Roofing	September 2024
Floyd MS Roofing	October 2024
Awtrey MS HVAC Phase 2	October 2024
Still ES Flooring	October 2024
Bells Ferry ES and Haven at Skyview Flooring	November 2024
Milford, Argyle and Nicholson ES HVAC Improvements	November 2024
South Cobb HS Gym Replacement	November 2024
Wheeler Magnet Upgrades and Renovations	December 2024
Baker ES and McCall Primary Flooring	December 2024
Garrison MS Roofing	December 2024
Lassiter HS Theater and Garrett MS Phase 2 Renovations	May 2025
Rose Garden HVAC	August 2025
Blackwell ES Renovation	October 2025
Bryant ES Roofing	October 2025
Nickajack ES Addition	December 2025
Pickett's Mill ES Flooring	December 2025
Pope HS Renovation	December 2025
Acworth, Argyle and Sedalia Park ES Flooring	March 2026
Shallowford Falls ES Renovations	March 2026
Simpson MS, Ford and Sope Creek ES Roofing	March 2026
South Cobb and Sprayberry HS Stadium Improvements	March 2026
Timber Ridge ES Renovations	August 2026
Kennesaw, Russell, and Still ES HVAC Improvements	September 2026
Harrison HS Renovations	November 2026
North Cobb Area Career Academy #2	December 2026
Bells Ferry ES and Tapp MS Renovations	March 2027
Powers Ferry ES Flooring	March 2007
Sprayberry HS Replacement	January 2028

## CAPITAL PROJECT HIGHLIGHTS OF FY2025

### *Major Non-Construction Projects*

The following non-construction projects accounted for major expenditures in FY2025:

- Textbooks/Instructional Materials
- District Network Maintenance
- Interactive Classroom Devices
- Replacement of Obsolete Computing Devices
- Replacement of Obsolete Print/Copy Devices
- Learning Management System
- School Security Improvements – Interior
- Buses, Vehicles & Equipment

### *Largest Construction Projects during the Year*

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2025, included additions and modifications at Bells Ferry ES, Nickajack ES, Tapp MS, Lassiter HS, and South Cobb HS. New replacement schools included Sprayberry HS and the North Cobb-area CITA. Infrastructure projects included Timber Ridge ES and Harrison HS. As of June 30, 2025, the contract price and expenditures to date for the largest projects were as follows:

Project	Contract Price	Expenditures to Date
New/Replacement School – Sprayberry HS	\$92,739,456	\$30,723,474
Additions/Modifications – Bells Ferry ES	\$13,813,301	\$5,012,757
Additions/Modifications – Nickajack ES	\$5,893,902	\$6,076,231
New/Replacement School – North Cobb-area CITA	\$17,212,603	\$2,150,128
Additions/Modifications – Tapp MS	\$21,355,177	\$3,490,929
Additions/Modifications – Lassiter HS	\$19,036,022	\$19,321,859
Additions/Modifications – South Cobb HS	\$25,932,037	\$25,862,462
Infrastructure – Timber Ridge ES	\$8,135,043	\$1,230,984
Infrastructure – Harrison HS	\$16,717,089	\$8,495,524
<b>Total:</b>	<b>\$220,834,630</b>	<b>\$102,364,348</b>

## CAPITAL PROJECT HIGHLIGHTS OF FY2024

### *Major Non-Construction Projects*

The following non-construction projects accounted for major expenditures in FY2024:

- Textbooks/Instructional Materials
- District Network Maintenance
- Interactive Classroom Devices
- Replacement of Obsolete Computing Devices
- Replacement of Obsolete Print/Copy Devices
- Learning Management System
- School Security Improvements – Interior
- Buses, Vehicles & Equipment

### *Largest Construction Projects during the Year*

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2024 included additions and modifications at Pebblebrook HS, Nickajack ES, Lassiter HS, South Cobb HS, Wheeler HS. New replacement schools included Sprayberry HS and Eastvalley ES. Infrastructure projects included Blackwell ES and Shallowford Falls ES. As of June 30, 2024, the contract price and expenditures to date for the largest projects were as follows:

Project	Contract Price	Expenditures to Date
New/Replacement School – Sprayberry HS	\$91,685,110	\$9,387,101
New/Replacement School – Eastvalley ES	\$40,778,277	\$40,659,959
Infrastructure – Shallowford Falls ES	\$6,235,717	\$44,226
Additions/Modifications – Pebblebrook HS	\$60,297,918	\$60,241,711
Additions/Modifications – Nickajack ES	\$5,658,348	\$749,852
Additions/Modifications – Lassiter HS	\$18,168,693	\$10,339,825
Additions/Modifications – South Cobb HS	\$27,220,072	\$21,129,366
Additions/Modifications – Wheeler HS	\$5,633,108	\$5,417,758
Infrastructure – Blackwell ES	\$9,859,547	\$2,459,269
<b>Total:</b>	<b>\$265,536,790</b>	<b>\$150,429,067</b>

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS  
FY2026 BUDGET**

Description	District Building	SPLOST 5	SPLOST 6	Total
Beginning Fund Balance July 1 (Estimated)	\$23,285,778	\$65,042,728	\$125,255,919	\$213,584,425
Revenue:				
Local	\$0	\$2,013,012	\$194,390,012	\$196,403,024
State	\$0	\$651,772	\$5,245,637	\$5,897,409
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$1,000,000	\$0	\$0	\$1,000,000
Total Revenue	\$1,000,000	\$2,664,784	\$199,635,649	\$203,300,433
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Svcs	\$0	\$17,096,192	\$139,395,510	\$156,491,702
Transfers/Other	\$1,000,000	\$0	\$0	\$1,000,000
Total Appropriations	\$1,000,000	\$17,096,192	\$139,395,510	\$157,491,702
Ending Fund Balance June 30 (Estimated)	\$23,285,778	\$50,611,320	\$185,496,058	\$259,393,156

## CAPITAL PROJECTS FUND SPLOST PROGRAM



Ed-SPLOST stands for an education-focused “Special Purpose Local Option Sales Tax” and is a one-cent tax on all consumer goods that must be approved by voters. Education SPLOST (Ed-SPLOST) receipts can be used only for school-related capital improvements.

Since the first Ed-SPLOST was approved in 1998, the Cobb Schools community has seen 28 new schools, more than 2,700 new classrooms, and hundreds of maintenance improvements. Ed-SPLOST projects have also allowed Cobb students to benefit from classroom technology, turf fields at all 16 Cobb high schools, new performing arts theaters, and safety improvements, including access control system, lighting, fencing, and video surveillance cameras. The new Cobb Innovation & Technology Academy, Clay Harmony Leland Elementary School, Pearson Middle School, and the rebuild and expansion of Brumby Elementary School, East Cobb Middle School, King Springs Elementary School, Osborne High School, and Walton High School are some of the more recent Ed-SPLOST projects.

Cobb Schools will continue the District’s legacy of providing a world-class education in world-class facilities thanks to voters overwhelmingly approving the extension of the one penny tax to benefit schools. The Education Special Purpose Local Option Sales Tax (Ed-SPLOST) won community support during the November 2, 2021 referendum. In addition, the Ed-SPLOST VI initiative earned 100% support from all school precincts. As a result of the leadership of the Cobb Board of Education and Superintendent Ragsdale, Cobb citizens were able to vote on a transparent and cost-effective method of paying for capital improvement projects.

# Small Change, Big Impact.



 EdSPLOST VI  
REFERENDUM DATE  
**NOVEMBER 2, 2021**

 **PROJECTED REVENUE:**  
 **\$894,891,903**

## EXPENDITURES BREAKDOWN:

NEW/REPLACEMENT:

**\$131,184,734**

ADDITIONS/MODIFICATIONS:

**\$116,842,066**

INFRASTRUCTURE/INDIVIDUAL  
SCHOOL NEEDS:

**\$378,865,103**

SAFETY, SECURITY, & SUPPORT:

**\$95,100,000**

ACADEMIC/TECHNOLOGY:

**\$172,900,000**



## PROJECTED SCOPE OF WORK:

- New Career Academy in Northern Cobb area
- Classroom Rebuild with Modernization & Upgrades at Sprayberry HS
- New Elementary School in Southern Cobb area
- Modernization and Upgrades at North Cobb HS
- Modernization and Upgrades at Tapp MS
- Addition with Modernization and Upgrades at Bells Ferry ES
- Annex replacement at Kincaid ES, Mount Bethel ES, Murdock ES, Sope Creek ES, and Tritt ES



## INFRASTRUCTURE & INDIVIDUAL SCHOOL NEEDS INCLUDE:

- 36 Roof Replacements
- 31 HVAC Improvements/replacements
- 49 Flooring Replacements
- 50 Restroom Renovations
- 40 Window Replacements
- 43 Door/Hardware Improvements
- 34 Painting Projects
- 42 New Marquee Signs
- 27 Playscape Replacements
- 27 Asphalt Resurfacing and/or Additional Parking Projects
- Stadium restoration and/or athletic improvements at all high schools



## SAFETY, SECURITY, & SUPPORT

Ongoing replacement and improvement of access controls, building security, surveillance cameras, security fencing, signage, traffic controls, and radio communications equipment.

Ongoing replacement and improvement of school buses, maintenance vehicles, school equipment, furniture for growth and replacement, kitchen equipment, student information systems, and human resources, payroll, and financial applications and equipment.

Ongoing improvements (renovations and equipment) to serve students with disabilities and comply with provisions in the Americans with Disabilities Act.



## ACADEMICS/ TECHNOLOGY

Ongoing maintenance and improvement to the existing technology infrastructure, servers, network access control, data center equipment, and phone systems.

Replacement of obsolete computing devices, printers, copiers and interactive classroom devices; replacement and upgrades of musical instruments, equipment for general/choral instruction, and fine arts performance spaces.

Purchase of instructional materials and digital resources.

Renovations to support innovative learning spaces such as STEM labs, Learning Commons, and Robotics labs.

# SPLOST 5 PROJECTS

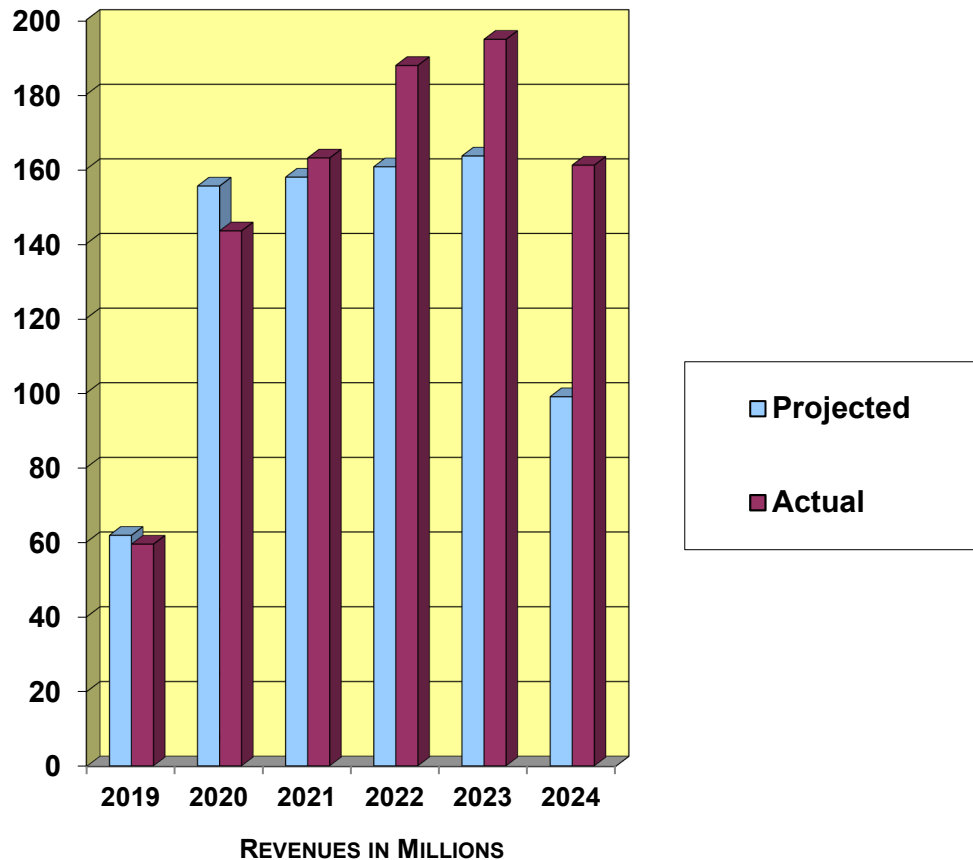
On March 21, 2017, Cobb County citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$797,022,000 with additional funding from the State of Georgia. The tax became effective January 1, 2019, and will expire on December 31, 2023. In the event that sales tax receipts exceed the amount approved in the referendum, the overage may continue to be used to pay for uncompleted projects outlined in the SPLOST 5 Notebook. As of September 30, 2023, sales tax receipts related to SPLOST 5 exceeded the \$797,022,000 projected amount. Projects include new and replacement facilities, additions and modifications to existing facilities, infrastructure and individual school needs, safety, security and support improvements, and academic and technology initiatives.



## Lassiter High School Theater Renovation and Modification

- **NEW/REPLACEMENT FACILITIES:** SPLOST 5 funds will be used to replace three elementary schools and add a new Smyrna area middle school. A total of \$171,422,383 has been expended on elementary replacement facilities and the new Smyrna area middle school as of June 30, 2025.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are planned at the following locations: Campbell HS, Dickerson MS, Dodgen MS, Hillgrove HS, Lassiter HS, Lovinggood MS, North Cobb HS, Osborne HS, Pebblebrook HS, South Cobb HS, Sprayberry HS, Walton HS, Wheeler HS, and the Central Office Instructional Support Center. A total of \$276,703,836 has been expended on Additions/Modifications as of June 30, 2025.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Funds will be used for site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, mechanical conveying systems, toilet room renovation and electrical upgrades. A total of \$134,479,455 has been expended on Infrastructure/Individual School Needs as of June 30, 2025.
- **SAFETY, SECURITY, AND SUPPORT:** School safety improvements include buses, vehicles, and equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional services needs, growth and replacement of furniture, equipment, and finishes, land acquisitions, records management needs, safety and security, signage, and traffic control, school security-exterior and interior, surveillance cameras, transportation infrastructure, program administration, undesignated classrooms and warehouse needs. A total of \$103,000,814 has been expended on Safety, Security and Support as of June 30, 2025.
- **ACADEMIC/TECHNOLOGY INITIATIVES:** Funds are being used for data center equipment replacement, district network maintenance, district phone replacement, learning management system, learning resources, obsolete computing device replacement for teachers and obsolete interactive classroom devices replacement. In addition, funds will be used to maintain existing technology, provide equipment and software for students with disabilities, maintain and modify spaces for learning commons, fine arts, robotics and other learning spaces. A total of \$165,559,276 has been expended on Academic/Technology as of June 30, 2025.

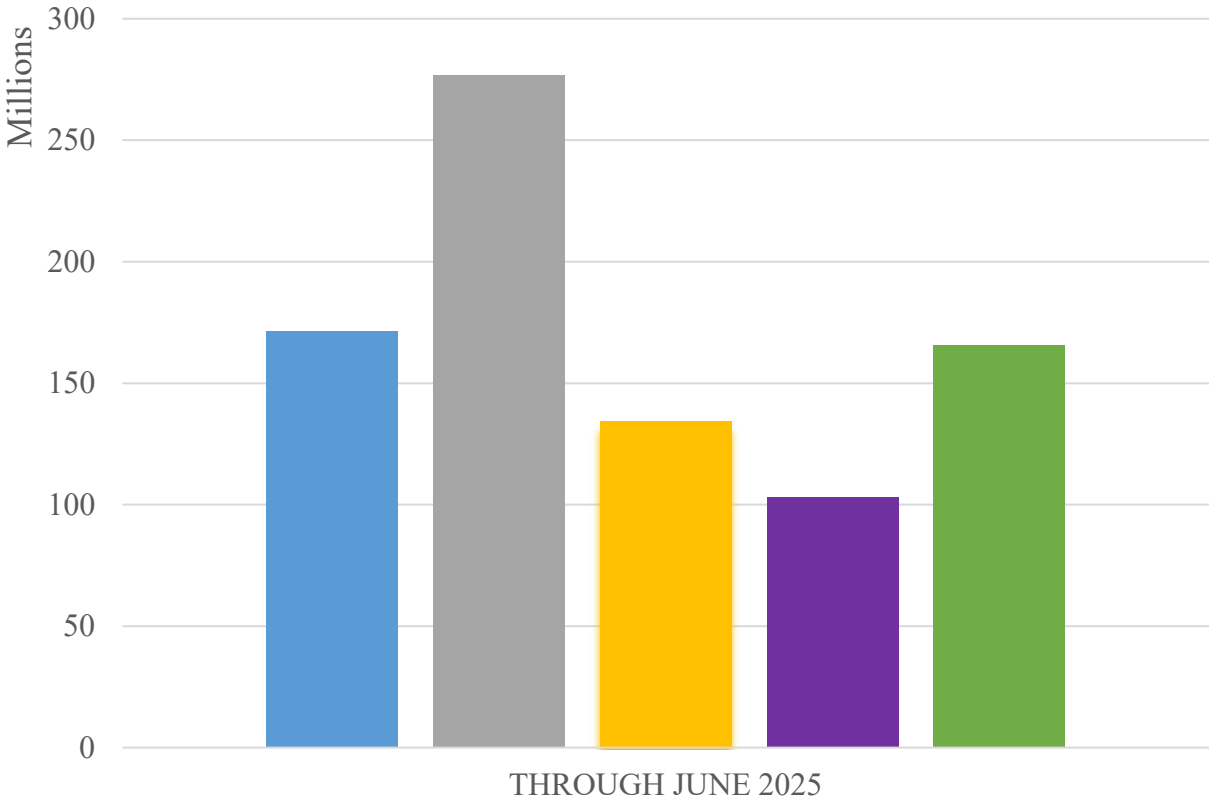
# SPLOST 5 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER BUDGET	% CHANGE
FISCAL YEAR 2019	\$61,632,616	\$59,284,562	-\$2,348,054	-3.8%
FISCAL YEAR 2020	\$155,248,210	\$143,241,932	-\$12,006,278	-7.7%
FISCAL YEAR 2021	\$157,637,092	\$162,777,941	\$5,140,849	3.3%
FISCAL YEAR 2022	\$160,416,655	\$187,579,455	\$27,162,800	16.9%
FISCAL YEAR 2023	\$163,303,454	\$194,581,033	\$31,277,579	19.2%
FISCAL YEAR 2024	\$98,783,973	\$122,778,138	\$23,994,165	24.3%
<b>TOTALS</b>	<b>\$797,022,000</b>	<b>\$870,243,061</b>	<b>\$73,221,061</b>	<b>9.2%</b>

SPLOST 5 sales tax collections began January 1, 2019, with the first revenues received in February 2019. NOTE: The actual revenue figures do not include accruals.

# SPLOST 5 EXPENDITURES BY CATEGORY 2025



- New/Replacement Facilities
- Additions/Modifications
- Infrastructure/Individual School Needs
- Safety, Security & Support
- Academic/Technology

# SPLOST 6 PROJECTS

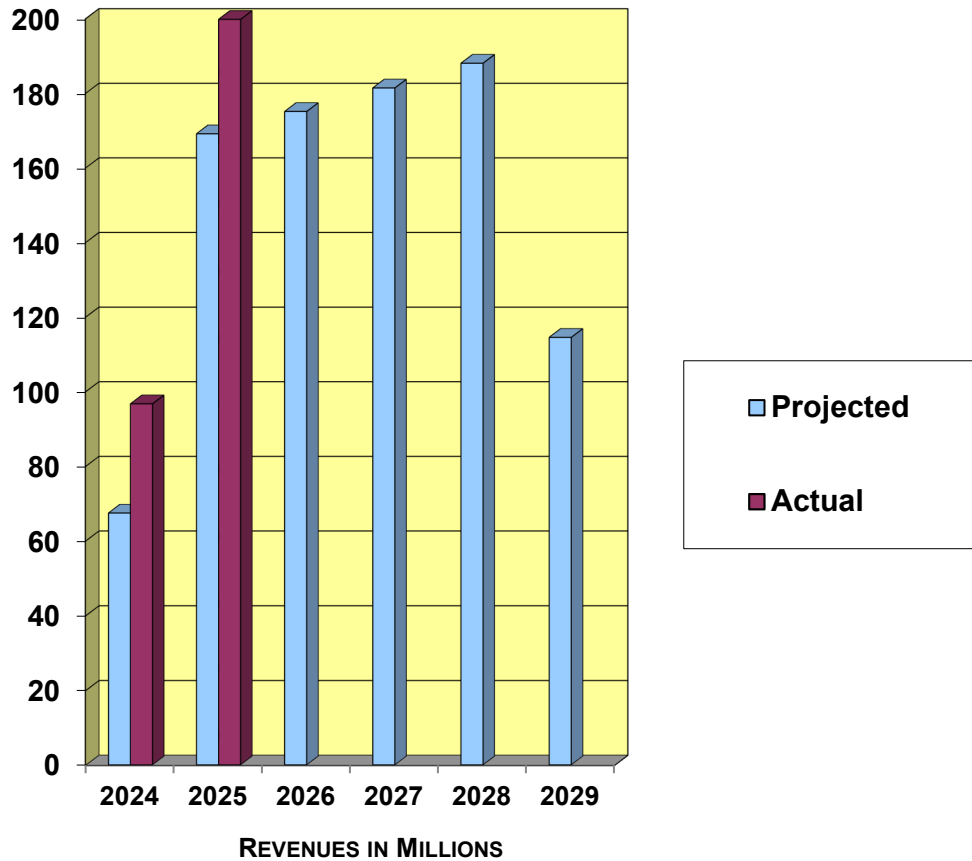
On November 2, 2021, Cobb County citizens voted to approve another five-year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$894,891,903 with additional funding from the State of Georgia. A total of \$295,697,506 has been received as of June 30, 2025. The tax became effective January 1, 2024, and will expire on December 31, 2028. In the event that sales tax receipts exceed the amount approved in the referendum; the overage may continue to be used to pay for uncompleted projects outlined in the SPLOST 6 Notebook. Projects include new and replacement facilities, additions and modifications to existing facilities, infrastructure and Individual school needs, safety, security and support improvements, and academic and technology initiatives.



**Cobb Innovation & Technology Academy**

- **NEW/REPLACEMENT FACILITIES:** SPLOST 6 funds will be used to replace Sprayberry HS, add a new CITA Career Academy and add a new South Cobb area elementary school. The CITA Career Academy is projected to open for the 2026/2027 school year on Allatoona High Schools Campus in North Cobb. A total of \$30,706,172 has been expended on high school replacement as of June 30, 2025.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are planned at the following locations: Bells Ferry ES, Kincaid ES, Mt. Bethel ES, Murdock ES, Nickajack ES, North Cobb HS, Sope Creek ES, Tapp MS, and Tritt ES. A total of \$14,921,138 has been expended on Additions/Modifications as of June 30, 2025.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Funds will be used for site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, furnishings, mechanical conveying systems, toilet room renovation and electrical upgrades. A total of \$52,650,761 has been expended on Infrastructure/Individual School Needs as of June 30, 2025.
- **SAFETY, SECURITY, AND SUPPORT:** School safety improvements include buses, vehicles, and equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional services needs, growth and replacement of furniture, equipment and finishes, land acquisitions, records management needs, safety and security, signage and traffic control, school security-exterior and interior, surveillance cameras, transportation infrastructure, student driver's education vehicles, program administration, undesignated classrooms and warehouse needs. A total of \$25,188,486 has been expended on Safety, Security and Support as of June 30, 2025.
- **ACADEMIC/TECHNOLOGY INITIATIVES:** Funds are being used for data center equipment replacement, district network maintenance, district phone replacement, learning management system, learning resources, obsolete computing device replacement for teachers and obsolete interactive classroom devices replacement. In addition, funds will be used to maintain existing technology, provide equipment and software for students with disabilities, maintain and modify spaces for learning commons, fine arts, robotics and other learning spaces. A total of \$70,213,407 has been expended on Academic/Technology as of June 30, 2025.

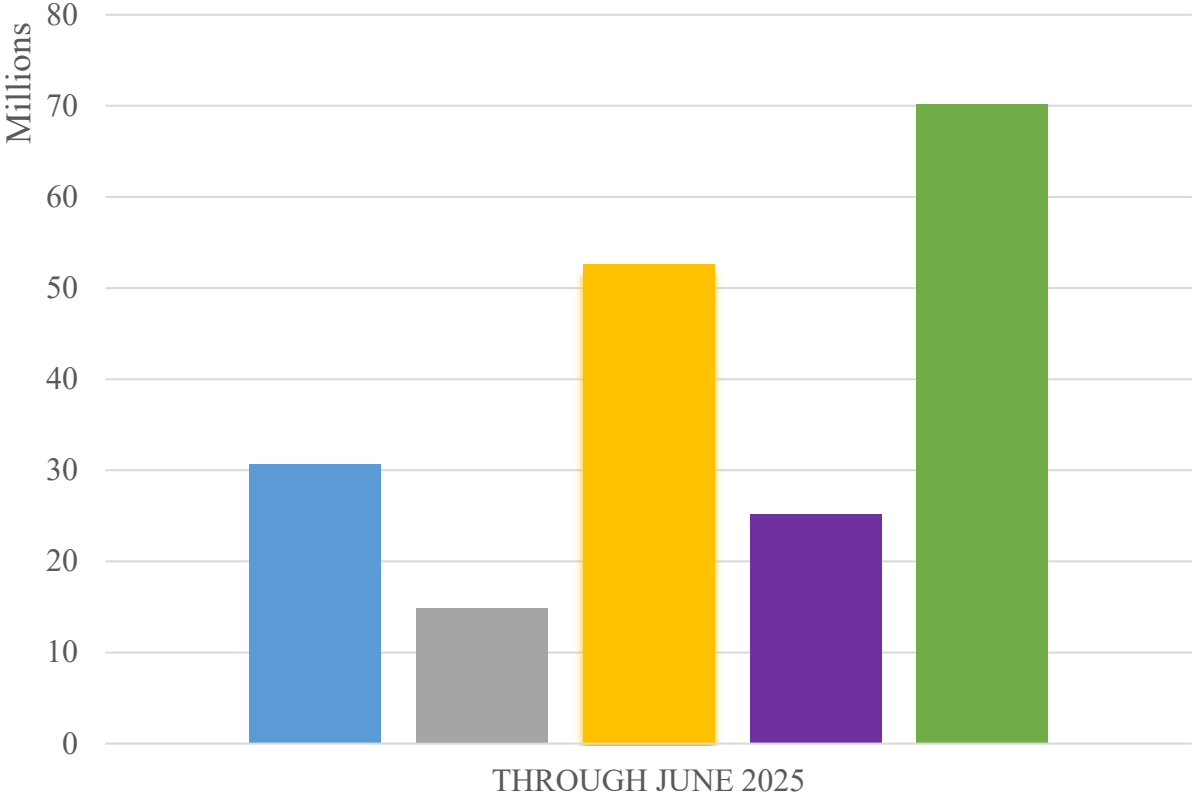
# SPLOST 6 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
			<b>BUDGET</b>	
FISCAL YEAR 2024	\$67,324,293	\$96,014,471	\$28,690,178	42.6%
FISCAL YEAR 2025	\$168,996,766	\$199,683,035	\$30,686,269	18.2%
FISCAL YEAR 2026	\$174,973,189			0.0%
FISCAL YEAR 2027	\$181,270,047			0.0%
FISCAL YEAR 2028	\$187,907,528			0.0%
FISCAL YEAR 2029	\$114,420,080			0.0%
<b>TOTALS</b>	<b>\$894,891,903</b>	<b>\$295,697,506</b>	<b>-\$599,194,397</b>	<b>-67.0%</b>

SPLOST 6 sales tax collections began January 1, 2024, with the first revenues received in February 2024.  
 NOTE: The actual revenue figures do not include accruals.

# SPLOST 6 EXPENDITURES BY CATEGORY



- New/Replacement Facilities
- Additions/Modifications
- Infrastructure/Individual School Needs
- Safety, Security & Support
- Academic/Technology

## **CAPITAL PROJECTS FUND DISTRICT BUILDING FUND**

The District Building Fund is a multi-year capital outlay fund used to track donations for small capital improvements and transfers from other funds for facility needs. Revenues also include interest income. Expenditures in the District Building Fund include portable classroom building expenses, land acquisitions, school improvement projects funded by donations, consultants for assessment of special district needs and long-term facility planning, and small construction projects of an emergency nature that are not related to specific SPLOST funding. The current District Building Fund was established in FY2019.





## Internal Service & Other Service Funds

*Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The District has two Internal Service funds – Unemployment and Self-Insurance which account for the District’s self-insurance programs.*

*The District has one Other Service fund - School Nutrition Service Catered Food Service is a self-supporting catering service performed by School Nutrition Service staff for schools and school-related organizations.*

**Artwork by Rosella D at Garrett MS**

**INTERNAL SERVICE AND OTHER SERVICE FUNDS BUDGET  
REVENUE AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

Description	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$6,910,088	\$7,641,842	\$6,032,307	\$4,401,035	\$2,865,801	\$2,865,801	\$2,865,801	\$2,865,801
<b>Revenue:</b>								
Local	\$7,449,152	\$8,813,804	\$9,906,045	\$12,575,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,449,152	\$8,813,804	\$9,906,045	\$12,575,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Total Revenue & Fund Balance	\$14,359,240	\$16,455,646	\$15,938,352	\$16,976,035	\$15,415,801	\$15,415,801	\$15,415,801	\$15,415,801
<b>Appropriations</b>								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$8,485	\$18,481	\$18,613	\$16,850	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$6,652,348	\$10,281,649	\$11,391,834	\$12,431,012	\$12,400,000	\$12,400,000	\$12,400,000	\$12,400,000
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$56,565	\$123,209	\$126,870	\$158,150	\$150,000	\$150,000	\$150,000	\$150,000
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$6,717,398	\$10,423,339	\$11,537,317	\$12,606,012	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Ending Fund Balance June 30 (Estimated)	\$7,641,842	\$6,032,307	\$4,401,035	\$4,370,023	\$2,865,801	\$2,865,801	\$2,865,801	\$2,865,801

Note: The Internal Service Funds budget of FY2027, FY2028, FY2029 are projected with FY2026 amounts.

Note: Variances in Fund Balance reflect reporting differences across Actual, Revised Budget and Original Budget.

**INTERNAL SERVICE AND OTHER SERVICE FUNDS  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

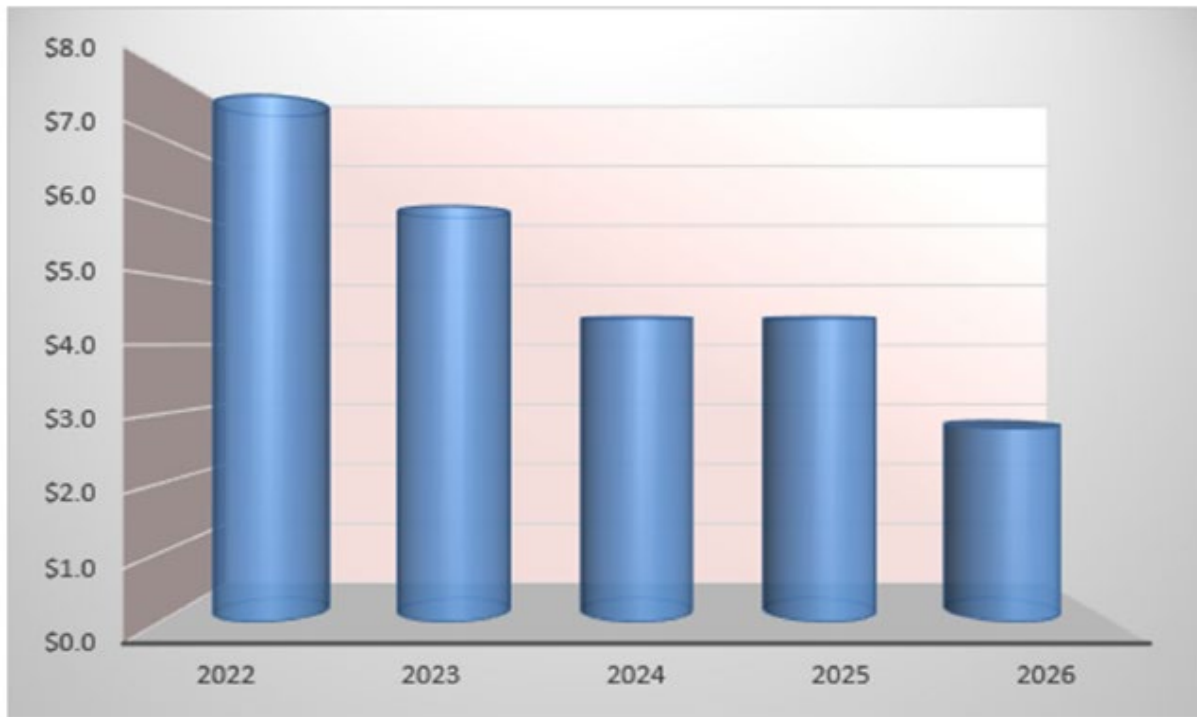
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$6,910,088	\$7,641,842	\$6,032,307	\$4,401,035	\$2,865,801	\$2,865,801	\$2,865,801	\$2,865,801
<b>Revenue:</b>								
Local	\$7,449,152	\$8,813,804	\$9,906,045	\$12,575,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,449,152	\$8,813,804	\$9,906,045	\$12,575,000	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Total Revenue & Fund Balance	\$14,359,240	\$16,455,646	\$15,938,352	\$16,976,035	\$15,415,801	\$15,415,801	\$15,415,801	\$15,415,801
<b>Appropriations</b>								
51 Salaries	\$391,075	\$424,398	\$458,007	\$639,382	\$639,382	\$648,973	\$658,707	\$668,588
52 Employee Benefits	\$171,289	\$171,995	\$183,939	\$344,083	\$344,083	\$349,244	\$354,483	\$359,800
53 Contract Services	\$54,351	\$59,676	\$47,548	\$75,708	\$75,708	\$75,708	\$75,708	\$75,708
54 Repair and Rental w Water	\$7,664	\$3,123	\$160	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
55 Other Purchases w Telephone	\$5,006,862	\$7,883,448	\$9,156,170	\$10,109,550	\$10,092,987	\$10,092,987	\$10,092,987	\$10,092,987
56 Supplies and Equipments w Utilitie	\$624,261	\$1,171,090	\$1,127,920	\$573,724	\$551,125	\$536,373	\$521,400	\$506,202
58 Dues and Other Fees	\$448,887	\$662,979	\$556,017	\$724,025	\$707,175	\$707,175	\$707,175	\$707,175
59 Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$13,009	\$46,630	\$7,556	\$69,540	\$69,540	\$69,540	\$69,540	\$69,540
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$6,717,398	\$10,423,339	\$11,537,317	\$12,606,012	\$12,550,000	\$12,550,000	\$12,550,000	\$12,550,000
Ending Fund Balance June 30	\$7,641,842	\$6,032,307	\$4,401,035	\$4,370,023	\$2,865,801	\$2,865,801	\$2,865,801	\$2,865,801

Note: The grant fund budget of FY2027, FY2028, FY2029 are projected to reflect a salary step increase each year.

## INTERNAL SERVICE AND OTHER SERVICE FUNDS FIVE YEAR TREND OF FUND BALANCE

Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The District has two Internal Service funds – Unemployment and Self-Insurance which account for the District’s self-insurance programs.

The District has one Other Service fund - School Nutrition Service Catered Food Service is a self-supporting catering service performed by School Nutrition Service staff for schools and school-related organizations.



\$ Millions

**INTERNAL SERVICE AND OTHER SERVICE FUNDS  
FUND DESCRIPTION**

**Internal Service Funds**

FUND	FUND NAME	DESCRIPTION
691	Unemployment	Employer contributions to the GA Unemployment Compensation Fund are used to pay unemployment benefits. This fund accounts for the cost of compensation for unemployment for previous employees that separated involuntarily.
692	Self-Insurance	The Board of Education provides the total cost of a workers' compensation program that pays for employee claims for injuries resulting from performance of their duties. This fund also provides insurance for General Liability and Auto.

**Other Service Funds**

FUND	FUND NAME	DESCRIPTION
693	Catered Food Services	This fund was established to self-support catering services performed by Food and Nutrition Services staff for schools and school-related organizations.

**INTERNAL SERVICE AND OTHER SERVICE FUNDS**  
**SUMMARY OF INTERNAL SERVICE AND OTHER SERVICE FUNDS**  
**FY2026 BUDGET**

Description	Fund 691 Unemployment	Fund 692 Self-Insurance	Fund 693 Catered Food Services	Total
Beginning Fund Balance				
July 1, 2025 (Estimated)	\$327,119	\$2,488,444	\$50,238	\$2,865,801
<u>Revenue:</u>				
Local	\$300,000	\$12,100,000	\$150,000	\$12,550,000
State Revenue	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0
Total Revenue	\$300,000	\$12,100,000	\$150,000	\$12,550,000
<u>Appropriations</u>				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$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	\$12,100,000	\$0	\$12,400,000
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$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	\$150,000	\$150,000
Community Services	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$12,100,000	\$150,000	\$12,550,000
Ending Fund Balance				
June 30, 2026 (Estimated)	\$327,119	\$2,488,444	\$50,238	\$2,865,801

# Informational Section



## MILLAGE RATE & PROPERTY TAX CALCULATION

### Metro Atlanta Millage Rate Comparison

School Locality	Standard Homestead Exemption	General Fund Millage Rate	Bond Millage Rate	Total Millage
Cobb	\$10,000	18.700	0.000	18.700
Atlanta (APS)	\$50,000	20.500	0.000	20.500
Dekalb	\$12,500	22.880	0.000	22.880
Fulton	\$2,000	17.080	0.000	17.080
Gwinnett	\$4,000	19.100	1.450	20.550

### Property Tax Rates

The Cobb County School District has specific tax authority to levy property taxes in Cobb County. The value of 1.0 mill is approximately equal to \$43.0 million.

Fiscal Year	Digest Year	General Fund	Debt Service *	Total School District Rate
2007	2006	19.00	.90	19.90
2008-2016	2007-2015	18.90	0.00	18.90
2017	2016	18.90	0.00	18.90
2018	2017	18.90	0.00	18.90
2019	2018	18.90	0.00	18.90
2020	2019	18.90	0.00	18.90
2021	2020	18.90	0.00	18.90
2022	2021	18.90	0.00	18.90
2023	2022	18.90	0.00	18.90
2024	2023	18.70	0.00	18.70
2025	2024	18.70	0.00	18.70
2026	2025	18.70	0.00	18.70

\* The Cobb County School District retired all long-term debt in FY2007 and eliminated the Debt Service millage rate at that time.

## MILLAGE RATE & PROPERTY TAX CALCULATION

The following example illustrates how FY2026 Cobb County School Taxes are calculated for a home valued at \$450,000:

\$450,000	House assessed at Fair Market Value
<u>x .40</u>	40% Assessment rate
\$180,000	Assessed value for tax purposes
<u>(\$10,000)</u>	Homestead Exemption
\$170,000	Tax Base for property tax
<u>x .0187</u>	Millage rate
<b>\$3,179</b>	<b>General Fund School Taxes</b>



**COBB COUNTY SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST SEVEN FISCAL YEARS**

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	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b><u>General Fund:</u></b>				
Total Taxes Levied	\$ 508,461,000	\$ 536,187,000	\$ 562,732,000	\$ 595,290,000
Collected Current Year	505,912,000	532,737,000	559,804,000	593,067,000
Percent of Taxes Collected	99.50%	99.36%	99.48%	99.48%
Subsequent Years Collected	\$ 2,393,270	\$ 3,194,029	\$ 2,755,823	\$ 2,006,635
Total Collected All Years	508,305,270	535,931,029	562,559,823	595,073,635
Balance Receivable	\$ 155,730	\$ 255,971	\$ 172,177	\$ 216,365
Percent of Taxes Collected	99.97%	99.95%	99.97%	99.96%

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
<b><u>General Fund:</u></b>				
Total Taxes Levied	\$ 662,926,000	\$ 749,980,000	\$ 808,972,000	\$ 4,424,548,000
Collected Current Year	660,138,000	744,307,000	802,999,603	4,398,964,603
Percent of Taxes Collected	99.63%	99.24%	99.26%	99.42%
Subsequent Years Collected	\$ 2,397,666	\$ 4,342,958	\$ -	\$ 17,090,381
Total Collected All Years	662,535,666	748,649,958	802,999,603	4,416,054,984
Balance Receivable	\$ 390,334	\$ 1,330,042	\$ 5,972,397	\$ 8,493,016
Percent of Taxes Collected	99.94%	99.82%	99.26%	99.81%

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Total Taxes Levied calculated on CCSD fiscal year collections.

Source: District Records, Office of Tax Commissioner, Cobb County

COBB COUNTY SCHOOL DISTRICT  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN YEARS

COUNTY SCHOOL	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Real - Residential	\$ 17,150,203,122	\$ 19,072,527,498	\$ 20,795,272,319	\$ 22,485,981,044	\$ 24,191,013,135	\$ 25,512,601,086	\$ 27,349,888,942	\$ 31,515,288,332	\$ 37,034,063,200	\$ 40,645,385,056
Real - Commercial	<u>6,460,116,029</u>	<u>6,646,763,849</u>	<u>7,157,147,483</u>	<u>8,117,934,595</u>	<u>8,416,023,106</u>	<u>8,946,409,592</u>	<u>9,536,883,680</u>	<u>10,095,277,824</u>	<u>11,072,872,020</u>	<u>11,900,850,747</u>
Real Subtotal	23,610,319,151	25,719,291,347	27,952,419,802	30,603,915,639	32,607,036,241	34,459,010,678	36,886,772,622	41,610,566,156	48,106,935,220	52,546,235,803
Personal	2,856,245,405	3,049,369,212	2,618,157,034	2,765,994,415	2,829,528,083	2,898,008,911	2,893,816,042	3,145,007,589	3,614,861,128	3,639,761,895
Public Utility	870,412,061	855,371,356	853,859,670	839,298,067	869,265,947	888,755,947	930,323,660	975,747,139	955,561,473	893,136,270
Motor Vehicles	1,128,274,310	823,712,610	583,963,950	424,772,870	332,095,090	266,071,610	210,910,680	181,230,170	173,428,160	157,225,340
Mobile Homes	12,938,480	12,581,964	12,038,537	11,963,700	12,700,651	13,109,955	13,008,126	12,984,231	12,863,907	13,331,705
Timber - 100%	-	23,000	73,877	117,408	-	-	-	15,000	-	-
Heavy Duty Equipment	<u>1,747,848</u>	<u>2,319,221</u>	<u>2,281,434</u>	<u>1,888,857</u>	<u>2,277,113</u>	<u>2,373,911</u>	<u>1,799,537</u>	<u>3,336,782</u>	<u>3,271,399</u>	<u>2,639,129</u>
Gross Digest	\$ 28,479,937,255	\$ 30,462,668,710	\$ 32,022,794,304	\$ 34,647,950,956	\$ 36,652,903,125	\$ 38,527,331,012	\$ 40,936,630,667	\$ 45,928,887,067	\$ 52,866,921,287	\$ 57,252,330,142
Estimated Actual Value										
LESS M&O Exempt	\$ (6,438,239,118)	\$ (7,098,878,872)	\$ (7,146,009,352)	\$ (7,729,704,572)	\$ (8,270,157,266)	\$ (8,766,733,703)	\$ (9,471,117,883)	\$ (10,829,173,057)	\$ (12,690,657,388)	\$ (14,137,126,953)
Net M&O Digest	\$ 22,041,698,137	\$ 23,363,789,838	\$ 24,876,784,952	\$ 26,918,246,384	\$ 28,382,745,859	\$ 29,760,597,309	\$ 31,465,512,784	\$ 35,099,714,010	\$ 40,176,263,899	\$ 43,115,203,189
Net M&O Millage	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.70%	18.70%
Net Taxes Levied	\$ 416,588,095	\$ 441,575,628	\$ 470,171,236	\$ 508,754,857	\$ 536,433,897	\$ 562,475,289	\$ 594,698,192	\$ 663,384,595	\$ 751,296,135	\$ 806,254,300
Net Taxes \$ Increase/Decrease	\$ 12,981,510	\$ 24,987,533	\$ 28,595,608	\$ 38,583,621	\$ 27,679,040	\$ 26,041,392	\$ 32,222,902	\$ 68,686,403	\$ 87,911,540	\$ 54,958,165
Net Taxes % Increase/Decrease	3.2%	6.0%	6.5%	8.2%	5.4%	4.9%	5.7%	11.6%	13.3%	7.3%
Direct Rate	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.70%	18.70%

Source: Office of Tax Commissioner, Cobb County

\*Amounts are in digest year.

## TAX RATE EFFECT ON THE AVERAGE TAXPAYER

The Cobb County Tax Assessor provides the average estimated values for both Homestead and Non-Homestead real property.

Homestead property is usually a personal or primary residence. The average Cobb County taxpayer would pay approximately \$3,179 in school district tax on a residence valued at \$450,000 in 2026. The chart below illustrates the recent changes in the Fair Market Value of Homestead Property in Cobb County and the resulting school district property tax.

Average Estimated Value for Homesteaded Property:					
	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Current Year Estimated	Proposed Year Projected
Fair Market Value Assessment	\$ 342,863	\$ 350,000	\$ 400,000	\$ 450,000	\$ 450,000
40% Assessed Rate	x 0.40	x 0.40	x 0.40	x 0.40	x 0.40
Assessed Value for Tax Purposes	\$ 137,145	\$ 140,000	\$ 160,000	\$ 180,000	\$ 180,000
Homestead Exemption	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Tax Base for Property Tax	127,145	130,000	150,000	170,000	170,000
Millage Rate	x 0.01890	x 0.01890	x 0.01870	x 0.01870	x 0.01870
Property Tax	<u>\$ 2,403.04</u>	<u>\$ 2,457.00</u>	<u>\$ 2,805.00</u>	<u>\$ 3,179.00</u>	<u>\$ 3,179.00</u>

\* - In July 2023, the Board of Education reduced the millage rate from 18.90 mills to 18.70 mills.

Non-homestead property represents industrial, commercial, and some agricultural property and “second homes.” The average estimated value of non-homestead property is typically higher than homestead property and provides a significant amount of tax revenue for the District. In 2026, the average taxpayer would pay approximately \$4,675 in school district tax on non-homestead property valued at \$625,000. The chart below illustrates the recent changes in the Fair Market Value of Non-homestead Property in Cobb County and the resulting school district property tax.

Average Estimated Value for Non-Homesteaded Property:					
	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Current Year Estimated	Proposed Year Projected
Fair Market Value Assessment	\$ 489,078	\$ 480,000	\$ 550,000	\$ 625,000	\$ 625,000
40% Assessed Rate	x 0.40	x 0.40	x 0.40	x 0.40	x 0.40
Assessed Value for Tax Purposes	\$ 195,631	\$ 192,000	\$ 220,000	\$ 250,000	\$ 250,000
Homestead Exemption	-	-	-	-	-
Tax Base for Property Tax	195,631	192,000	220,000	250,000	250,000
Millage Rate @ 18.70	x 0.01890	x 0.01890	x 0.01870	x 0.01870	x 0.01870
Property Tax	<u>\$ 3,697.43</u>	<u>\$ 3,628.80</u>	<u>\$ 4,114.00</u>	<u>\$ 4,675.00</u>	<u>\$ 4,675.00</u>

## DISTRICT STUDENT ENROLLMENT

In October/November of each year, enrollment projections for the upcoming school year are made in collaboration with the District’s Strategy & Accountability Department and the Financial Planning & Analysis Department. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the *Cobb County School District Enrollment Study Annual Update* is prepared with a review on the population and housing data of the Atlanta Regional Commission (ARC), as well as multiple data sources from a variety of governmental social and economic systems. The following table represents the past five years of active enrollment data and a projection for the future four years:

Five-Year History	FY2021	FY2022	FY2023	FY2024	FY2025
Enrollment	107,379	106,970	106,703	106,358	105,738
Growth Rate	(4.21%)	(0.38%)	(0.25%)	(0.32%)	(0.58%)

Projection	FY2026	FY2027	FY2028	FY2029
Enrollment	103,283	103,283	103,283	103,541
Growth Rate	(2.32%)	0.00%	0.00%	0.25%



## FY2026 PERSONNEL RESOURCE CHANGES - GENERAL FUND

General Fund	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Approved Budget
<b>Instructional School Positions</b>					
Kindergarten Teachers	299.00	325.00	327.00	317.00	309.00
Kindergarten Early Intervention Program	120.00	126.00	126.50	125.50	121.50
Grades 1-3	960.50	952.00	991.00	985.00	879.00
Grades 1-3 Early Intervention Program	312.00	302.00	321.50	311.00	308.00
Grades 4-5	553.00	537.00	557.00	561.00	536.00
Grades 4-5 Early Intervention Program	203.50	208.00	210.00	207.50	207.00
Elementary Specialists	218.00	219.00	220.00	219.00	217.50
Grades 6-8	839.50	810.50	802.00	815.00	803.00
Grades 9-12/Alternative Program	1,074.50	1,083.50	1,086.50	1,085.00	1,080.50
Virtual Learning Teachers	11.00	11.00	16.00	18.00	18.00
Career & Technology	133.00	131.50	134.00	141.00	153.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	27.00	27.00	27.00	29.50	29.50
Discretionary Staff - Certified	283.61	107.11	169.11	108.11	108.11
Tech Instructional Specialist TTIS	20.00	24.00	24.00	24.00	24.00
Magnet Teachers	12.00	12.00	12.00	13.00	13.00
Magnet Assistant Principal	6.00	6.00	6.00	6.00	6.00
English as a Second Language - ESOL	214.00	220.50	225.00	242.00	264.50
Gifted	580.00	559.00	564.50	575.00	592.50
Remedial Education Teachers	255.50	301.00	305.00	321.00	270.00
Special Ed - Teachers	1,300.00	1,300.00	1,292.90	1,309.90	1,309.90
Special Ed - Preschool Teachers	79.50	79.50	104.00	104.00	104.00
Special Ed - Parapros	452.00	452.00	464.40	463.92	463.92
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapros	42.00	42.00	42.00	42.00	42.00
Kindergarten Parapros	299.00	324.00	326.00	316.00	308.00
Elementary Parapros	135.00	136.00	136.50	135.50	136.00
Media Parapros	78.20	97.00	96.50	96.50	96.50
Virtual Learning Parapros	16.00	17.00	17.00	17.00	17.00
Media Specialists	126.00	127.00	127.00	127.00	127.00
<b>Total Instructional School Positions</b>	<b>8,814.81</b>	<b>8,701.61</b>	<b>8,895.41</b>	<b>8,880.43</b>	<b>8,709.93</b>
<b>Other School Support Positions</b>					
Principals	109.00	109.00	109.00	110.00	110.00
Assistant Principals	224.00	219.00	220.00	227.00	225.00
Program Director/Coordinator/Admin	4.00	6.00	4.00	5.00	5.00
Counselors (Elementary, Middle, High)	253.00	252.00	252.50	252.50	248.50
Local School Secretary	111.00	111.00	111.00	111.00	111.00
Local School Bookkeeper	112.50	112.50	112.50	112.50	112.50
Local School Clerical	269.00	273.00	268.50	268.50	269.00

## FY2026 PERSONNEL RESOURCE CHANGES - GENERAL FUND

General Fund	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Approved Budget
<b>Other School Support Positions (cont'd)</b>					
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	11.00	11.00
IWC Facilitator, Consultant, Parent Spec.	8.00	8.15	8.15	8.15	8.15
Interpreters – Special Ed	7.00	7.00	7.00	8.00	8.00
Diagnosticians	4.00	4.00	11.60	19.60	19.60
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.00	4.00	4.00
Occupational Therapists	9.30	9.30	9.60	10.08	10.08
Physical Therapists	6.40	6.40	6.00	6.00	6.00
Speech Language Pathologist (SLP)	191.00	191.00	191.00	192.00	192.00
SLP Parapros	4.00	4.00	6.00	6.00	6.00
Special Ed Nurses	12.50	12.50	12.50	12.50	12.50
Support and Service Admin (SSA)	85.00	70.00	70.00	70.00	70.00
Program Support Specialist	0.00	0.00	0.00	0.00	38.00
School Nurses, Consult/Itinerant Nurses	118.00	116.00	118.00	118.00	118.00
Hospital / Homebound Teachers	3.00	2.00	1.00	1.00	1.00
Special Ed Transition Resource Specialist	0.00	0.00	0.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Psychologists	40.25	50.25	50.25	50.25	50.25
Tech Specialists – Tech Dept	73.00	72.00	73.00	73.00	73.00
Social Workers	33.00	33.00	35.00	37.50	37.50
Truancy Coordinators	0.00	0.00	0.00	4.00	4.00
Campus Officers	50.00	50.00	80.00	80.00	80.00
Custodians	623.85	628.85	631.10	634.10	636.10
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	859.00	859.00	859.00	859.00	859.00
Maintenance	139.00	139.00	142.00	142.00	142.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3,478.10</b>	<b>3,474.25</b>	<b>3,517.70</b>	<b>3549.68</b>	<b>3,584.18</b>
<b>Central Office Support Positions</b>					
Division 1 – Superintendent	2.00	2.00	2.00	2.00	2.00
Division 1 – Chief of Staff	14.50	16.50	29.00	30.00	30.00
Division 2 – Operations	71.25	73.10	76.10	77.10	77.10
Division 3 – Technology	58.50	58.00	58.00	57.00	57.00
Division 4 – Human Resources	47.00	51.50	54.50	55.50	55.50
Division 5 – Strategy & Accountability	37.50	43.50	37.00	39.60	50.60
Division 6 – Academics-Teach & Learn	66.78	66.68	72.68	73.68	71.68
Division 6 – Academics-Special Ed Svcs	26.00	42.00	43.00	43.00	43.00
Division 7 – School Leadership	17.49	15.49	14.49	14.49	14.49
Division 8 – Financial Services	54.65	56.65	60.65	60.65	60.65
<b>Total Central Office Support Positions</b>	<b>395.67</b>	<b>425.42</b>	<b>447.42</b>	<b>453.02</b>	<b>462.02</b>
<b>Grand Total - General Fund Positions</b>	<b>12,688.58</b>	<b>12,601.28</b>	<b>12,860.53</b>	<b>12,883.13</b>	<b>12,756.13</b>

## FY2026 PERSONNEL RESOURCE CHANGES - OTHER FUNDS

Other Funds	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Approved Budget
SPLOST 5 & 6	33.05	33.05	33.05	33.05	33.05
Title I	169.60	201.09	201.09	187.49	181.00
IDEA	312.00	324.35	324.35	314.95	257.35
CTAE	0.00	0.00	0.00	0.00	0.00
Title II - A	10.98	10.99	10.99	10.98	10.98
Homeless Grant	0.00	0.00	2.00	0.00	0.00
American Rescue Plan Act	215.00	215.00	0.00	0.00	0.00
Title III - A	6.05	6.05	6.05	6.05	6.05
Title IV - A&B	3.36	4.34	4.34	4.34	1.31
USDA Fresh Fruits & Vegetables	0.00	0.00	0.00	0.00	0.00
Adult Education	7.00	7.00	8.00	8.00	7.00
GNETS	38.25	49.00	49.00	29.31	34.00
Donations	0.00	0.00	0.00	0.00	0.00
Venue Management	4.00	0.00	0.00	0.00	0.00
After School Program	4.10	3.85	3.85	3.85	3.85
Performing Arts	0.00	0.00	0.00	0.00	0.00
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	0.00	0.00	0.00
Adult High School	2.60	3.00	3.00	3.00	0.00
Art Career and Cultural Exploration	0.00	0.00	0.00	0.00	0.00
Pre-Kindergarten (Lottery)	6.00	6.00	10.00	10.00	10.00
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition Service	1,216.00	1,216.00	1,216.00	1,216.00	1,216.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Self-Insurance	5.69	5.69	5.69	7.69	7.00
Purchasing/ Warehouse	0.00	0.00	0.00	0.00	0.00
Flexible Benefits	0.00	0.00	0.00	0.00	0.00
<b>Grand Total - Other Funds Positions</b>	<b>2,055.68</b>	<b>2,107.41</b>	<b>1,878.41</b>	<b>1,802.66</b>	<b>1,735.54</b>

## GENERAL FUND FIVE YEAR FINANCIAL FORECAST

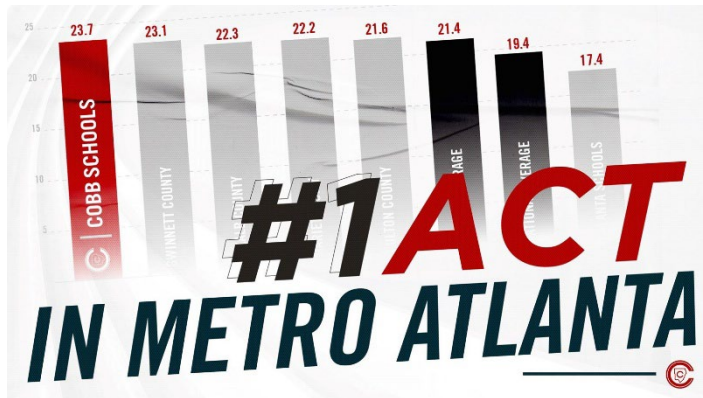
Type	Category	FY2025 Board Approved Revised Budget	Year 1 FY2026	Year 2 FY2027	Year 3 FY2028	Year 4 FY2029	Year 5 FY2030	Assumptions												
1 Local	Property Tax Revenue	\$ 784,361,575	\$ 794,418,987	\$ 802,717,476	\$ 810,748,094	\$ 818,859,018	\$ 827,047,608	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2026 Projected Digest</td> <td>2.09%</td> </tr> <tr> <td>FY2027 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2028 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2029 Projected Digest</td> <td>1.00%</td> </tr> <tr> <td>FY2030 Projected Digest</td> <td>1.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2026 Projected Digest	2.09%	FY2027 Projected Digest	1.00%	FY2028 Projected Digest	1.00%	FY2029 Projected Digest	1.00%	FY2030 Projected Digest	1.00%
<u>Property Digest Information</u>																				
FY2026 Projected Digest	2.09%																			
FY2027 Projected Digest	1.00%																			
FY2028 Projected Digest	1.00%																			
FY2029 Projected Digest	1.00%																			
FY2030 Projected Digest	1.00%																			
2	Other Tax Revenue	\$ 67,719,734	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	\$ 70,794,917	Constant												
3	Other Local	\$ 20,678,281	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	\$ 21,123,718	Constant												
4 State	Miscellaneous State Grant	\$ 13,056,826	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	\$ 16,257,061	Constant												
5	QBE	\$ 705,515,860	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	\$ 741,353,105	Constant												
6 Federal	Indirect Cost	\$ 5,726,019	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	\$ 7,276,720	Constant												
7	ROTC	\$ 1,199,180	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	\$ 1,277,357	Constant												
8	MedAce	\$ 2,575,441	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	\$ 1,751,705	Constant												
9	Medicaid	\$ 2,139,157	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	\$ 5,428,839	Constant												
<b>10 Revenue Total</b>		<b>\$ 1,602,972,073</b>	<b>\$ 1,659,682,409</b>	<b>\$ 1,667,980,898</b>	<b>\$ 1,676,011,516</b>	<b>\$ 1,684,122,440</b>	<b>\$ 1,692,311,030</b>													
11 Reserve Available	Funds Reserved in Prior Year	\$ 72,615,311	\$ 43,214,708	\$ 52,268,874	\$ 61,590,911	\$ 70,832,642	\$ 79,996,707													
<b>Total Funds Available</b>		<b>\$ 1,675,587,384</b>	<b>\$ 1,702,897,117</b>	<b>\$ 1,720,249,772</b>	<b>\$ 1,737,602,427</b>	<b>\$ 1,754,955,082</b>	<b>\$ 1,772,307,737</b>													
12 Base	FY25 Revised Budget	\$ 1,675,587,384																		
13	FY26 Proposed Budget		\$ 1,702,897,117																	
14	Prior Year Continuation Budget			\$ 1,702,897,117	\$ 1,720,249,772	\$ 1,737,602,427	\$ 1,754,955,082													
15	Annual Step Increase			\$ 17,352,655	\$ 17,352,655	\$ 17,352,655	\$ 17,352,655	Annual Step Increase for All Eligible Employees												
<b>Expenditure Total</b>		<b>\$ 1,675,587,384</b>	<b>\$ 1,702,897,117</b>	<b>\$ 1,720,249,772</b>	<b>\$ 1,737,602,427</b>	<b>\$ 1,754,955,082</b>	<b>\$ 1,772,307,737</b>													
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>													



# District & Student Performance

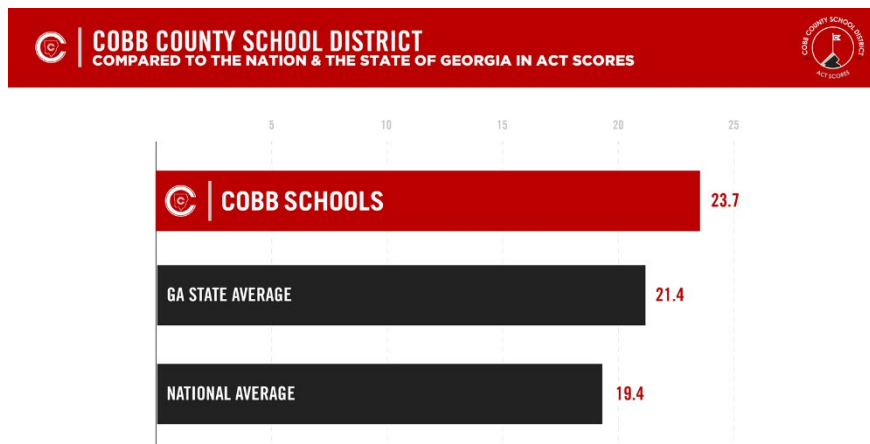
*Artwork by Izzy L at Hayes ES*

## #1 In the Metro: Cobb Schools Posts Top ACT Scores Once Again



Cobb Schools once again continues to soar above the state and national averages in ACT testing.

On average, students in Cobb scored a **23.7** out of a maximum of 36 on the ACT for 2025, compared to Georgia's 21.4 and the national average of 19.4.

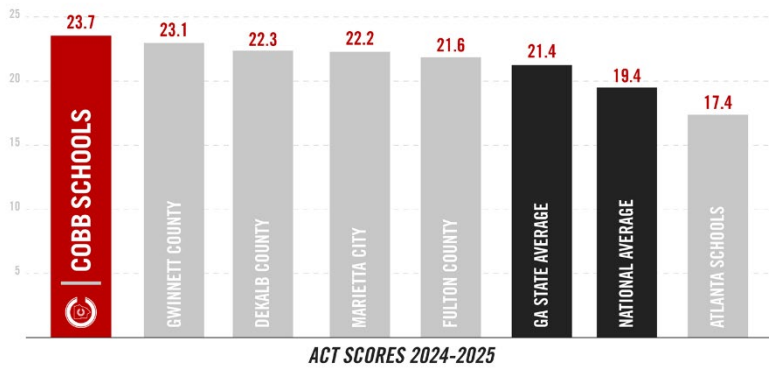


This new data reinforces the recent success of students in Cobb Schools. Whether it's Metro Atlanta's best [SAT scores](#) or [record-breaking graduation rates](#) for 2025, the dedicated work from teachers, parents, tutors, and district leadership continues to show in student results.

This new 23.7 ACT score average is an uptick from 22.8 in 2024 and 22.7 in 2023.

Cobb ranks No. 1 for the highest average ACT scores compared to other Metro Atlanta districts. Gwinnett, DeKalb, Marietta City, and Fulton County all rank below Cobb Schools in terms of student success on the ACT.

**“Every time I hear about another student success story, it reminds me why Cobb is such a special place,”** said Cobb Schools Board Chair David Chastain. **“Strong results like these don’t happen by accident—they come from teachers, families, and a community all working together to help our students reach their goals.”**



While schools across the state and other nearby districts saw scores drop, 12 Cobb Schools improved their ACT scores from last year.

These improved scores, in turn, help students and families achieve their higher education goals, creating more opportunities for colleges and future learning.

With an average score of 28.5, **Wheeler High School** ranks second in all of Georgia for the highest average score. Two other Cobb Schools scored in the top 20 of Georgia high schools with top ACT scores: **Walton High School's** 26.8 average secured seventh place, and **Pope High School** locked in 18th with an average score of 25.1.

Beyond the schoolwide successes, eight students in the 2025 graduating class scored a perfect composite score of 36.0. Two students attend **Lassiter High School** and Pope, while three students from both Walton and Wheeler earned perfect scores.

School	Score
ALLATOONA	23.2
CAMPBELL	24.4
HARRISON	23.3
HILLGROVE	21.5
KELL	21.9
KENNESAW MOUNTAIN	24.7
LASSITER	24.6
MCEACHERN	17.8
NORTH COBB	22.4
OSBORNE	18.1
PEBBLEBROOK	17.9
POPE	25.1
SOUTH COBB	18.2
SPRAYBERRY	22.1
WALTON	26.8
WHEELER	28.5

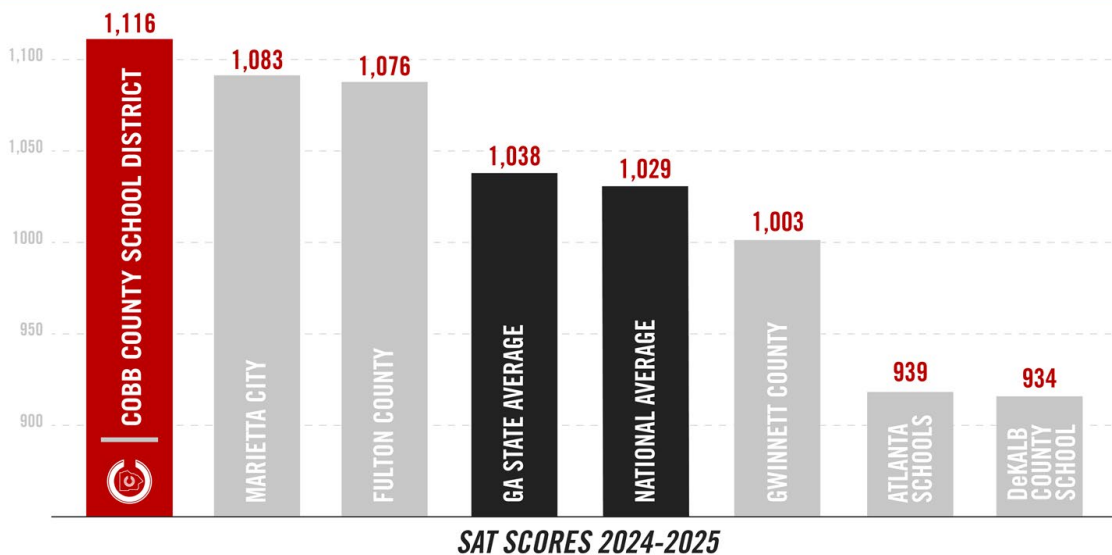
## Best in the Metro: Cobb Students' SAT Scores Once Again Stand Out



Thousands of students take the **SAT** every year, and their scores can be used to earn scholarships and incredible career and college opportunities.

Cobb Schools has the best scores in the metro area, with an average score of **1116** out of a possible 1600. This means that Cobb students ranked higher than Atlanta Public Schools, DeKalb County Schools, Fulton County Schools, and Marietta City Schools on average when taking the SATs.

This most recent data is also a sign of growth, which can be attributed to the hard work of students and the dedicated staff who help make sure every student is as prepared as possible. In 2024, the average score in Cobb was 1105, while the 2025 average was up 11 points.



Some of the top performing schools within the District included Walton (1260), Lassiter (1206), Wheeler (1191), Pope (1185), Kennesaw Mountain High School (1150), and Harrison (1138).

Walton's average of 1260 ranks them **fourth in the state**, while Lassiter's 1206 places them **12th in Georgia**.

"Parents I talk to don't listen to what we say, they watch what we do. The highest SAT scores in the metro, a record graduation rate, graduates walking across stages straight into high-earning jobs, and scholarships. That's what we do, year in and year out," said **Board Chair David Chastain**.

These standout scores also come in well over the 2025 state average of 1038, 9 points higher than the national average of 1029.

The district's average for the evidence-based reading and writing section was 572 out of a maximum of 800, seven points higher than in 2024. The district average for the math section was 545 out of a maximum of 800, five points higher than in 2024.

## Cobb Schools Raise Nearly \$1 Million to Support Heart Health for Kids and Adults



During the 2024–2025 school year, more than 13,000 students in Cobb County actively participated in Kids Heart Challenge, fostering sustained mental and physical wellbeing while raising over \$970,000 to support the American Heart Association, a global force dedicated to building longer, healthier lives for all. Among over 4,000 school districts nationwide, Cobb Schools has been honored as the **nation's top-performing district for the fourth consecutive year!**

The Kids Heart Challenge™ offers a variety of physical activities to get elementary students' hearts pumping, such as dance, basketball, or jumping rope, paired with digital missions to learn lifesaving skills like Hands-Only CPR™. The program has more than 40 years of proven success rooted in scientific research. Kids who are regularly active feel better, improve their mental health, build self-esteem, and decrease and prevent conditions such as anxiety and depression.

"The Kids Heart Challenge ignites a passion for wellness and empowers our students to embrace healthy lifestyles in exciting and meaningful ways," said Cobb Schools Superintendent Chris Ragsdale. "By combining this passion with a heartfelt commitment to raising funds for children with special hearts, our students are learning the true power of compassion and leadership. We're incredibly proud to be four-time National Champions, continuing to inspire positive change, and advance the life-saving mission of the American Heart Association."

Since joining the challenge more than four decades ago, Cobb Schools has raised millions to advance the American Heart Association's groundbreaking research, community outreach, and public health education.

"Cobb County's unwavering dedication to Kids Heart Challenge is a shining example of how communities can come together to create lasting change," said Dr. Angelica Geter, founder and CEO of Impactful Collaboration, LLC, and Southeast Region board member. "By empowering students to

embrace heart health and become champions for wellness, they are building a healthier, stronger future for us all."

The educational curriculum and physical activities included in the Kids Heart Challenge program help meet the heart health needs of today's youth and educators. The program, a successful part of thousands of schools from coast to coast, targets improving whole-body wellness, which is vital to driving immediate and long-term health in children.



American Heart Association.

**KIDS**  
**HEART**  
**CHALLENGE™** | **AMERICAN**  
**HEART**  
**CHALLENGE™**

## Cobb Shines in Georgia's School Report Card

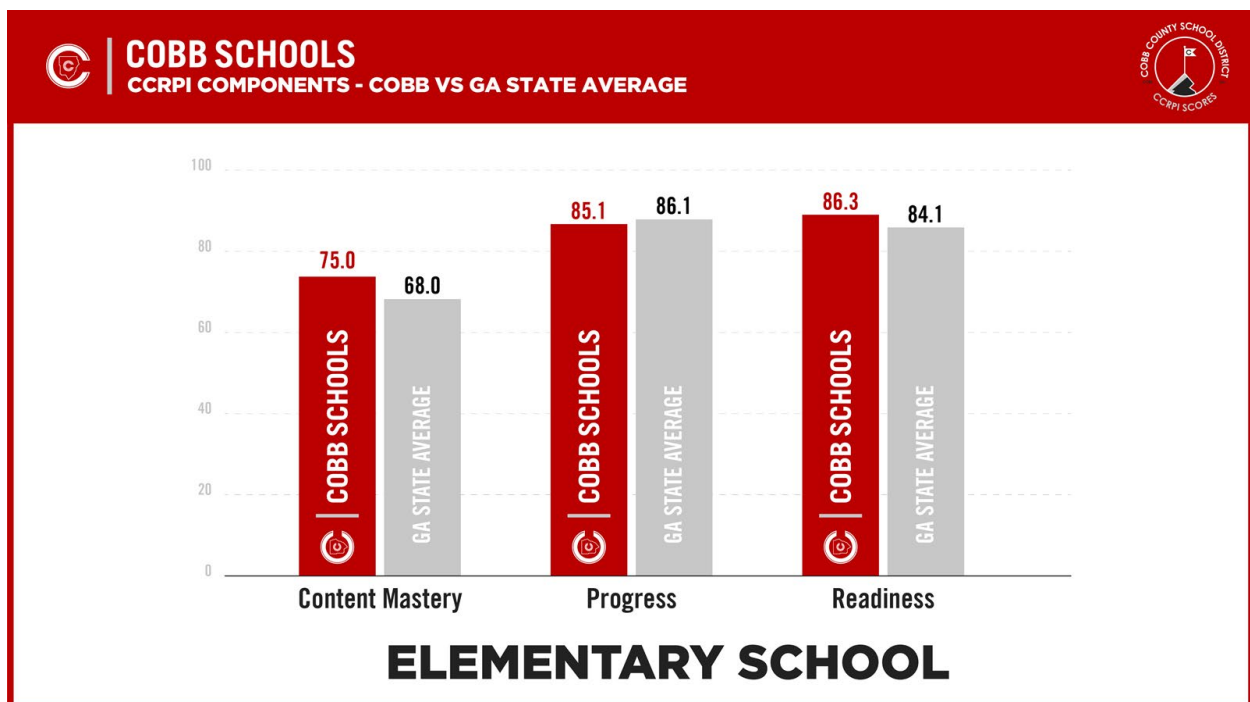


In the newly released Georgia school report card, Cobb Schools stands out as one of the best places to teach and learn in the state.

Cobb continues to outpace the state average as well as other metro districts when it comes to student success. This aligns with recent success, including a [record-breaking graduation rate](#), [ACT scores](#), and [SAT scores](#), which showcase that Cobb is preparing students for their next steps in education in a more effective way than others.

“[Cobb was recently named one of the top 5 counties to live in the entire country](#), specifically because of our schools. Parents don’t need to see test scores or formulas to know they are giving their children the best opportunity to succeed...but it doesn’t hurt,” said Cobb Schools **Board Chair David Chastain**.

Using the College and Career Ready Performance Index, schools across the state are given a grade based on how students demonstrate Content Mastery, Progress, Closing Gaps, and Readiness.



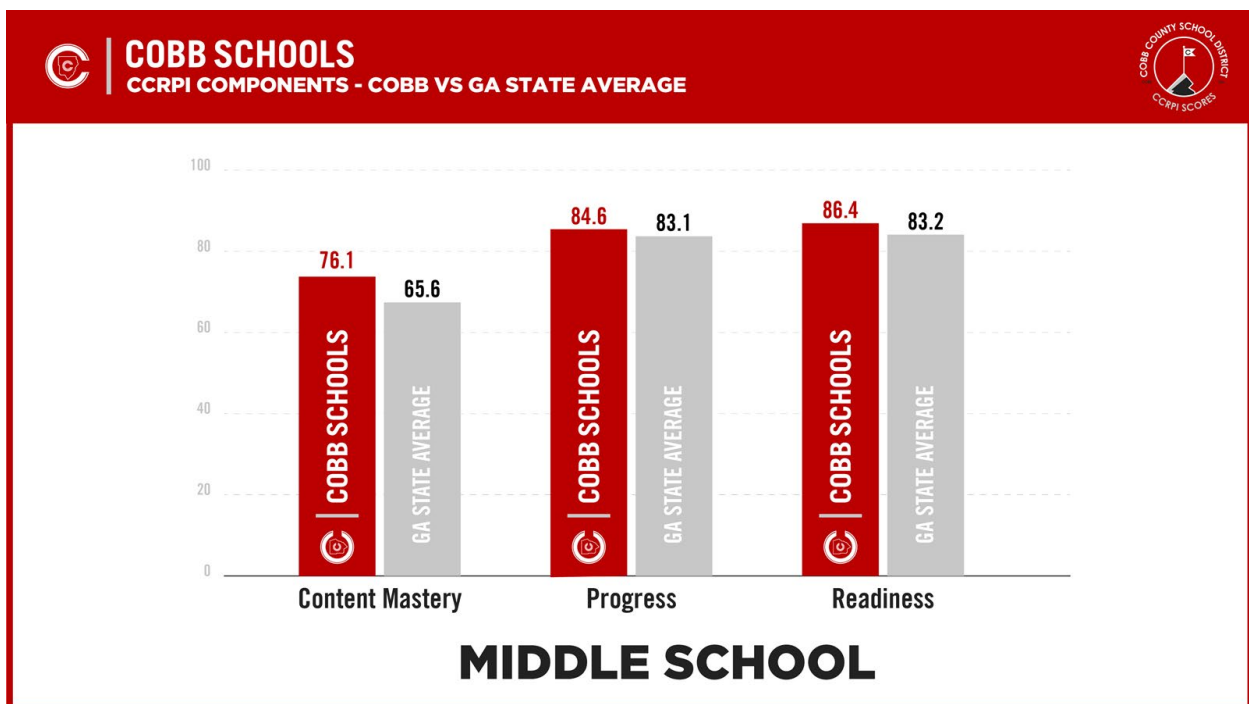
## Content Mastery

This measures the proficiency of all students on the Georgia Milestones. A score of 100 is equivalent to all students scoring a level 3 on the state assessment. A score of 50 is equal to all students scoring a level 2.

Cobb elementary, middle, and high schools all outpaced the state in content mastery for the 2024-2025 school year.

- Elementary Schools: +7 points above the state average.
- Middle Schools: +10.5 points above the state average.
- High Schools: +13.6 points above the state average.

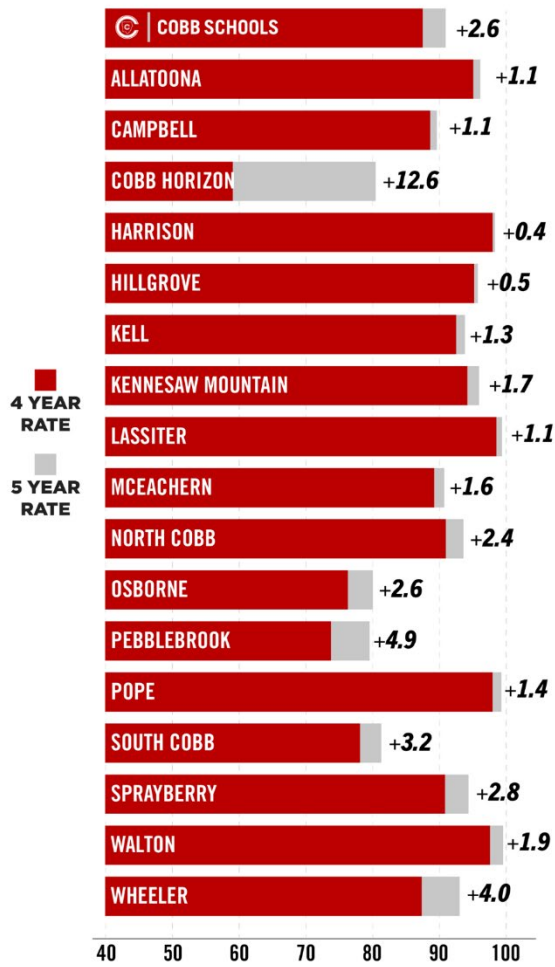
The middle school level achieved a higher score in content mastery from 2024 to 2025.



## High School Success: Graduation Rates

As Cobb Schools comes off a record-breaking graduation rate, the state's report card further indicates improvement across the district.

The five-year graduation rate of 90.5% shows that students who had an extra year to learn are achieving more success in obtaining their diplomas.



**EFFECT OF ADDITIONAL YEAR ON GRADUATION RATE**

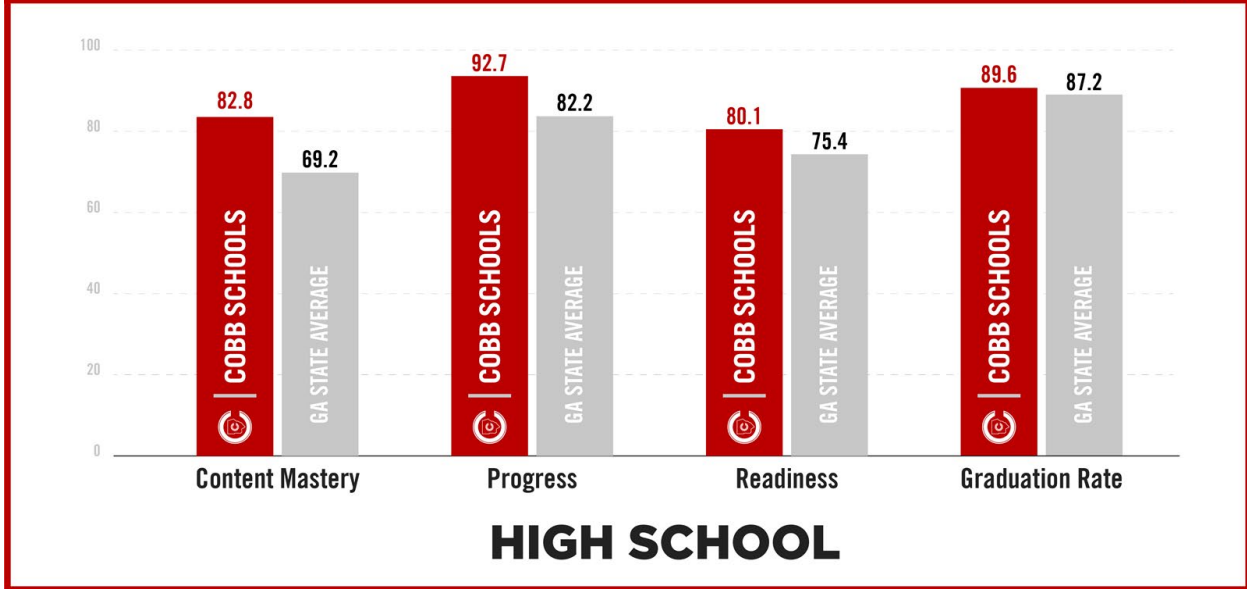
**More Prepared for Next Steps**

The Readiness metric is based on the Milestones Literacy metric; student attendance; and course completion, pathways, and tests that indicate students are ready for the next level of school or career.

Once again, all three levels of education within Cobb Schools outperformed the state.

- Elementary Schools: +2.2 points above the state average.
- Middle Schools: +3.2 points above the state average.
- High Schools: +4.7 points above the state average.

The high school level saw an increase in Readiness compared to 2023-2024, which is consistent with [improved graduation rates](#) this year.



### Making Progress

The Progress measure tracks how students improve from one year to the next, helping teachers see the impact of their instruction. Cobb’s results show students are continuing to learn and grow, with middle and high schools outperforming the state by 1.5 points and 10.5 points, respectively.

As Cobb students continue to make progress, state and national assessments continue to show that Cobb students are already more prepared for college, career, and life than their peers in Georgia.

"This year’s College and Career Ready Performance Index scores show strong improvements in our students’ academic achievement and their preparation for life,” said **State School Superintendent Richard Woods**.

## Cobb Students Score Higher Than State Average in Every Subject and Grade



The Georgia Milestones results are in, and Cobb County School District students once again outperformed state averages in every subject and grade level, while also leading the metro Atlanta area in several key assessments.

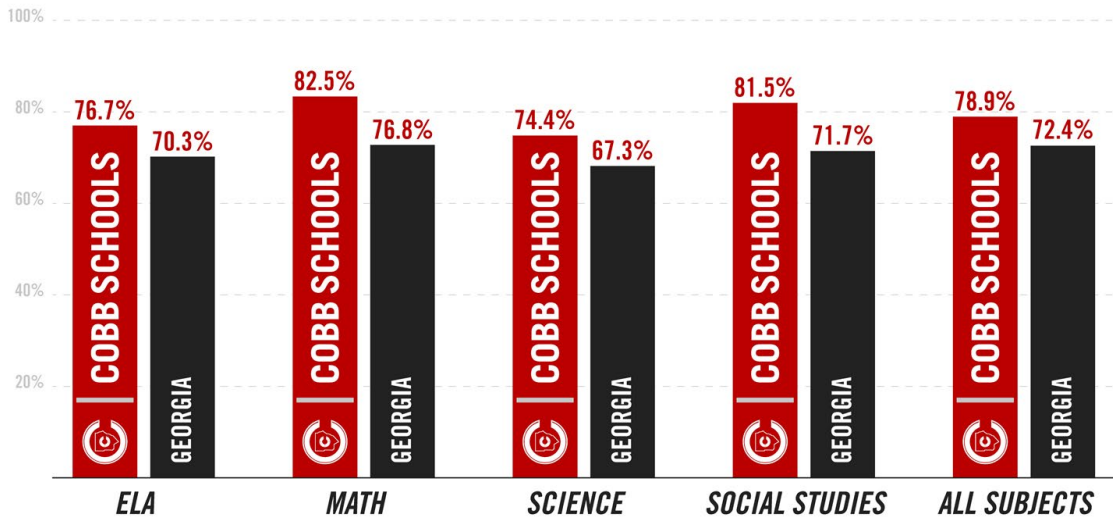
The results reflect Cobb’s continued focus on academic excellence, choices for parents, and opportunities for every learner. With gains in science and math and strong reading outcomes in key grade levels, Cobb teachers and students continue to build the foundation for future success.

Cobb Schools Board Chair David Chastain said, “For the 10th year in a row, Cobb’s return on the taxpayer’s investment can be seen in this year’s Milestones results. Providing parents with some of the highest results, at one of the lowest costs, is something we are committed to. The staff is looking at other opportunities to grow and give parents even more options - I am very sure we will.”

### Cobb Leads in Metro Atlanta Comparison

In addition to outperforming state averages across the board, **Cobb students lead the metro Atlanta region** in many of the most rigorous academic categories, particularly at the high school level.

- **Top in the Metro:** Cobb ranked #1 among metro districts in **American Literature, Math grades 6-8, Algebra, Biology, and U.S. History.**
- **Top 3:** When reviewing results across all 20 Milestones Assessments, Cobb students—when not #1—scored in the top 3 across the Atlanta metro.
- **Excellence in Math and Social Studies:** Cobb led all metro districts for math and social studies (Levels 2–4), with **social studies leads surpassing 23 percentage points.**



**Science & Math:** Cobb Beats the State Average and Most of the Metro

Cobb students posted significant gains in science and continued their strong performance in math, aligning with the state’s shift to Georgia-grown standards and Cobb’s classroom focus on real-world learning.

Snapshot of Big Wins and Gains:

- **8th Grade Physical Science:** Outpaced the state average by 17 percentage points, with additional growth over last year
- **8th Grade Science:** Increased by 5.1 percentage points
- **5th Grade Science:** Increased by 2.2 percentage points
- **Algebra I (High School):** Rose 2.5 percentage points
- **Algebra I (8th Grade):** Achieved 99.8% proficiency, increasing .4 points from last year
- **Middle/High School Algebra & 8th Grade Social Studies:** Beat state averages by eight percentage points

Cobb’s growing science performance was boosted by new hands-on, immersive learning tools like **Prisms** that help students experience science in real-world ways. The program is active in select middle and high schools and is one example of Cobb’s investment in future-ready education. The new Cobb Innovation and Technology Academy location under construction at Allatoona High School will also offer students access to STEM-related learning pathways on Artificial Intelligence, Aviation, Healthcare, Game Design, and more.

## Literacy: Cobb Building a Stronger Foundation

While English Language Arts (ELA) scores dipped in many parts of the state, including Cobb, Cobb maintained its edge and saw gains in key grade levels.

### Key Literacy Highlights:

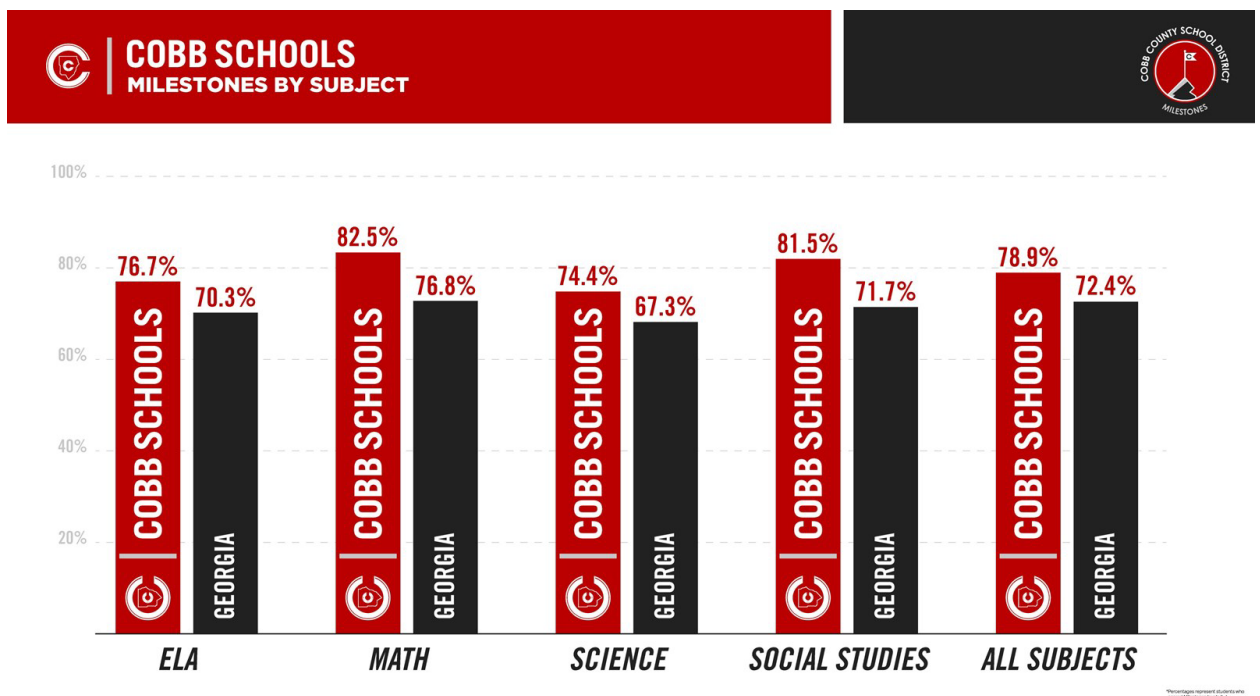
- **7th Grade ELA:** Increased by 1.7 percentage points
- **7th Grade Reading on Grade Level:** Increased by 2.6 percentage points
- **American Literature:** Topped the Atlanta metro and outperformed the state by nine percentage points, while also increasing the percentage of students reading on grade level

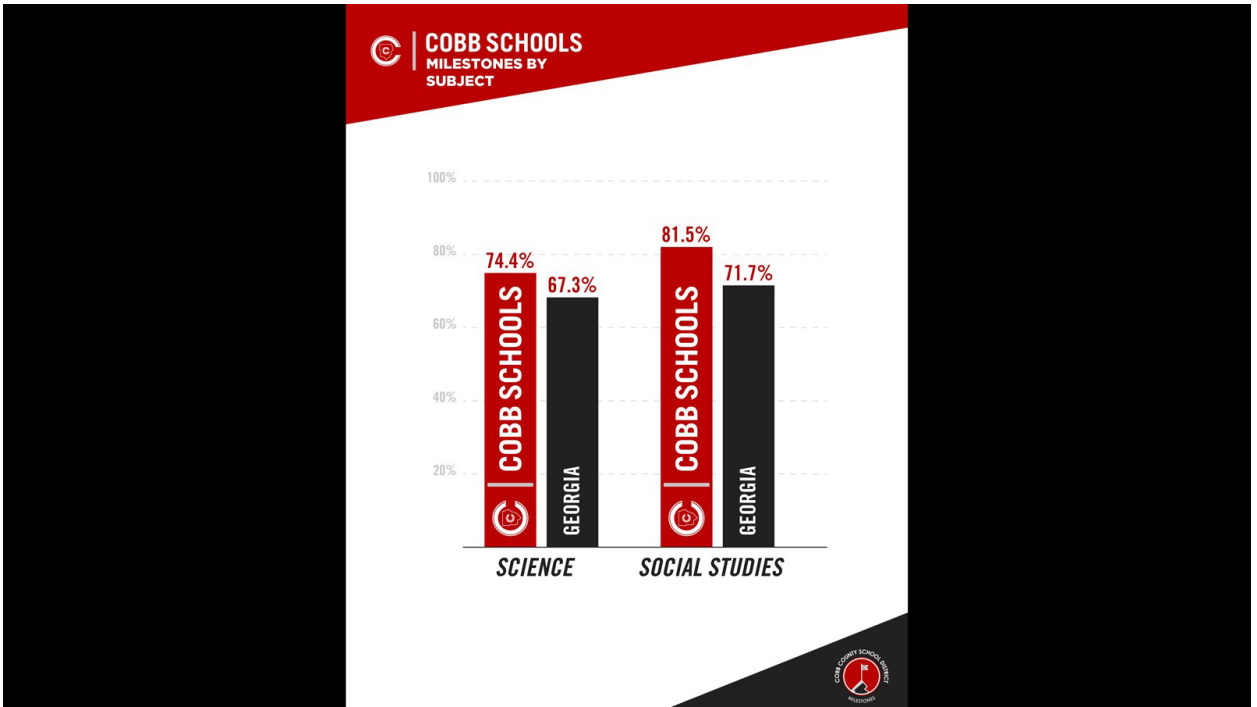
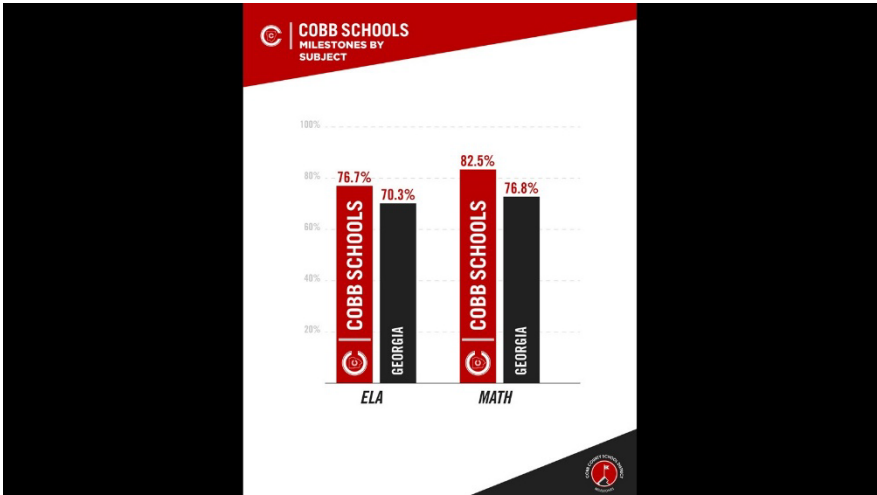
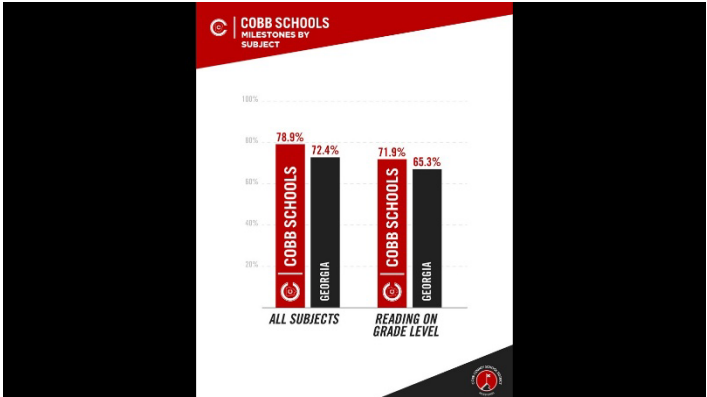
During the 2024-2025 school year, Cobb made significant changes to its approach to ELA and reading to prepare for the new assessment, resource, coaching, and standards required by the Georgia Literacy Act. Cobb has expanded its literacy focus for the 2025–2026 school year, aligning with Georgia’s renewed focus on training, screening, coaching, and the implementation of new K-12 English Language Arts standards to boost student outcomes and accelerate reading success.

### Social Studies & History: Cobb Ranks at the Top

- **U.S. History:** Beyond topping the Atlanta metro, Cobb students bested the state average by 12 percentage points
- **American Literature and Biology:** Cobb students ranked #1 in the metro.
- **8th Grade Social Studies:** The state’s average lagged Cobb students by eight percentage points

Cobb students continue to succeed because they are supported by One Team with One Goal: Student Success.





## Record Breaking! Cobb Schools Sees Highest Graduation Rate of All Time

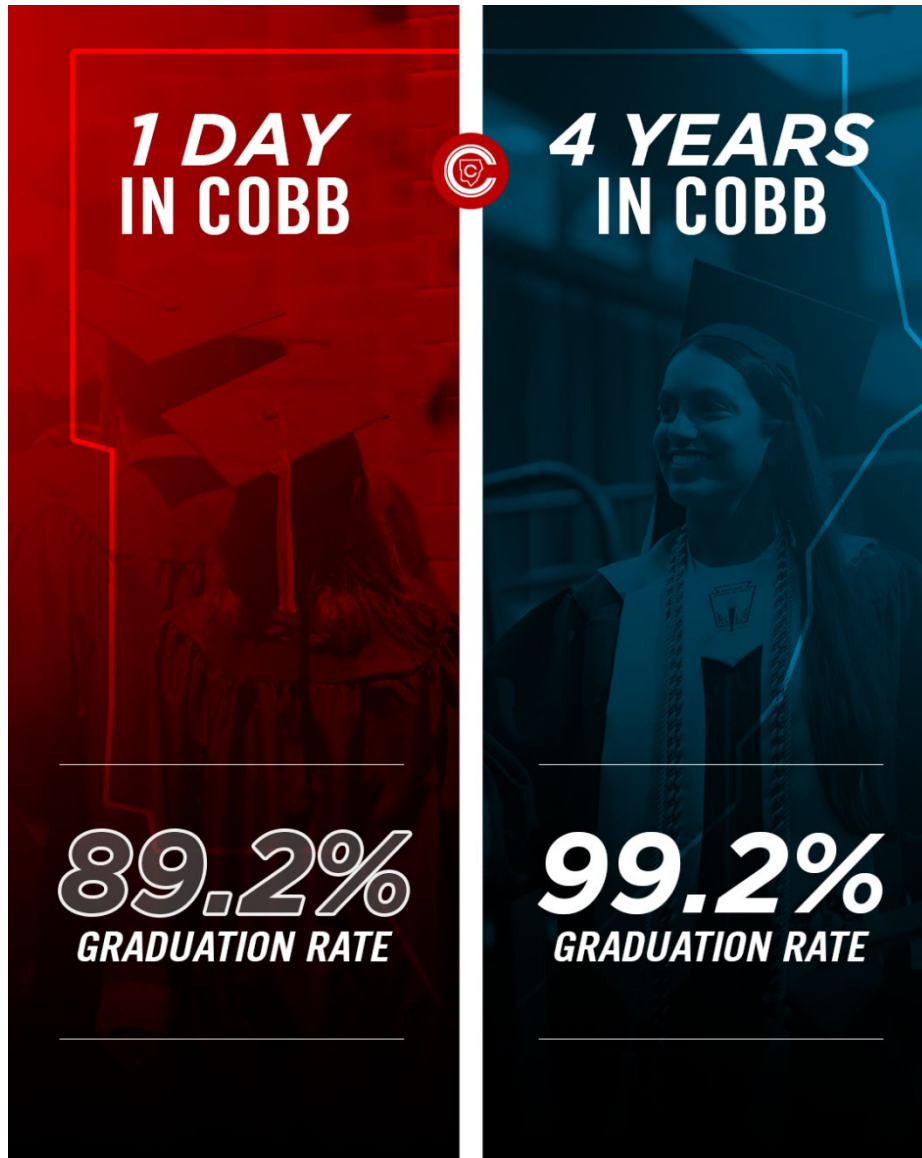


When a Cobb County student walks across the stage for graduation, they're more prepared for the next step in their life.

In May, the class of 2025 set a **new record** for Cobb Schools by graduating 89.2% of students. That percentage eclipses the state average of 87.2%, a new all-time high for Georgia.

Cobb Schools' 88.6% graduation rate in 2020 was the previous all-time high, but the rate has only increased every year since then, with another 1.3% increase between 2024 and 2025.





McEachern High School saw a notable jump, with a 91.2% graduation rate, the first time it has surpassed 90% since 2020.

"The recent increase in our graduation rate is a direct result of the dedicated efforts of our teachers, counselors, and graduation coach. Their personalized support, academic guidance, and commitment to student success have created a stronger, more supportive learning environment that empowers students to reach the finish line," said **McEachern Principal Krystal Wattlely**.

McEachern is just one of the 10 schools in the District to have a graduation percentage higher than 90%.

Pope (98.2%), Walton (97.2%), Harrison (97.8%), and Lassiter (97.3%) had the highest rates within Cobb Schools. Allatoona, Hillgrove, Kennesaw Mountain, McEachern, and North Cobb also eclipsed the 90% mark.

These upticks in student success all come under the leadership of **Superintendent Chris Ragsdale**, who has seen an overall graduation rate increase of more than 10% since he took over in 2014.

"Our record-high graduation rate of 89.2% is something the whole community can celebrate. It shows what's possible when students work hard, teachers pour their hearts out, and families and staff stand together to support them. From big gains at South Cobb to steady excellence at schools like Pope, Walton, Harrison, and Lassiter—this is what happens when we stand as One Team and all invest in student success," said Board Chair David Chastain.



In the last decade under Ragsdale's guidance, every single Cobb School has a higher graduation rate now than it did previously.

This data shows another clear indicator that the longer a student is enrolled in Cobb Schools, the more likely they are to graduate and be set up for success.

92.1% of Cobb Students who were enrolled for at least one year graduated in 2025. Students who enrolled for four years graduated at a **99.2% rate**, which showcases the hard work that teachers, staff, and administrators pour into students every day at school.

Of the metro districts, Cobb Schools had the second-highest number of graduates in 2025, with 8,535 students prepared for their future education or workforce experience. This was second only to Gwinnett County, with Cobb still graduating students at a higher rate, at 89.2% compared to Gwinnett's 85.4%. The data shows that Cobb students are still getting the attention they need in Georgia's second-largest district. Outside of graduation data, [Cobb students continue to shine](#), posting ACT and SAT scores higher than the State and National averages in 2024.

# GRADUATION RATE FOR STUDENTS WHO ATTEND ALL 4 YEARS 2024-25



 **COBB COUNTY**  
SCHOOL DISTRICT

ONE TEAM. ONE GOAL.  
STUDENT SUCCESS.

**A More Complete Picture of 4-Year Graduation Rates**

School	Federal Method		Students Included in Calculation if Enrolled a Minimum of							
	Min. 1 Day Enrolled		1 Year		2 Years		3 Years		4 Years	
	Class Count	Rate	Class Count	Rate	Class Count	Rate	Class Count	Rate	Class Count	Rate
<b>Cobb</b>	<b>9,574</b>	<b>89.2</b>	<b>9,154</b>	<b>92.1</b>	<b>8,551</b>	<b>95.1</b>	<b>7,868</b>	<b>97.3</b>	<b>6,415</b>	<b>99.2</b>
Allatoona	414	94.0	405	95.6	386	96.9	362	97.8	314	99.7
Campbell	727	86.9	670	91.5	601	95.3	533	98.5	425	99.3
Cobb Horizon	428	55.1	209	69.9	73	86.3	43	97.7	21	100.0
Harrison	578	97.8	574	97.9	552	98.6	518	99.2	469	99.6
Hillgrove	614	96.4	609	97.0	584	97.8	544	98.9	480	99.2
Kell	404	93.8	386	96.6	354	98.0	327	99.4	256	99.6
Kennesaw Mtn	488	94.5	471	96.6	443	98.7	414	98.8	353	98.6
Lassiter	484	97.3	482	97.5	472	98.7	448	99.1	412	99.5
McEachern	577	91.2	539	94.4	482	97.3	437	98.2	326	98.8
North Cobb	614	93.5	590	95.1	551	96.2	496	97.8	408	99.0
Osborne	750	78.9	656	88.4	573	94.2	503	97.6	399	99.5
Pebblebrook	725	75.7	640	82.8	542	89.7	459	94.8	329	99.4
Pope	435	98.2	431	98.4	415	99.3	398	99.3	375	100.0
South Cobb	496	87.9	460	92.6	408	96.3	343	98.5	237	99.6
Sprayberry	499	89.6	466	94.0	436	95.9	389	97.2	319	99.1
Walton	700	97.9	696	98.0	676	98.8	650	99.4	604	100.0
Wheeler	642	89.4	600	93.5	534	97.0	477	98.3	401	99.5

In the table above, the class count is the number of students in the cohort who were included in the calculation not the number of graduates – this number is also the size of the adjusted cohort. The first row of the column labeled *3 Years* indicates that 7,868 students in this cohort were enrolled in the district for a minimum of 3 years, and of those students, 97.3% graduated on time.

## Study Says Schools Make Cobb 5th Best County In The U.S.!!



As Cobb Schools continues to see successes in the classroom, with higher standardized testing scores, record-breaking graduation rates, and recognition as one of the best places to work in the country, others around the world are starting to take notice.

A new study conducted by [Niche](#), ranked Cobb as the [fifth best county](#) to live in all of the United States. "Cobb County is one of the best places to live in Georgia. In Cobb County, most residents own their homes. In Cobb County there are a lot of restaurants, coffee shops, and parks... The public schools in Cobb County are highly rated," [read the article](#).

Cobb Schools and its teachers, students, and families, also receive the [benefits of Ed-SPLOST](#). This means that people who come to visit some of the big attractions in the county, like the Atlanta Braves, a small portion of their money they spend directly goes to help grow and improve resources for all Cobb students.

The Washington Post recently published [an article](#) analyzing the best places in the United States to raise a family, and Cobb County stood out as an excellent option.



When looking at factors such as affordability, education quality, and safety, Cobb County proves to be the best option for those around the metro.

Further proof lies in the results- the successes of students and families across the district.

The [newly released data from the state's report card](#) shows Cobb Schools are only improving, and students are outpacing their Georgia peers.

Not only are elementary, middle, and high schools in this district outperforming those in nearby districts, but they are also outpacing the state average. This factors in components like content mastery, readiness, and progress, which plays a pivotal role in having students be prepared to succeed in their next steps of education and life.



# Information and Statistical Data

*Artwork by student at Pope HS*

## **STATISTICAL SECTION**

### **(Unaudited)**

This part of the District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial position.

#### **CONTENTS**

##### ***Financial Trends***

These schedules contain trend information to help the reader understand how the District's financial performance has changed over time.

##### ***Revenue Capacity***

These schedules contain information to help the reader understand and assess the District's most significant own-source revenue, the property tax.

##### ***Debt Capacity***

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

##### ***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

##### ***Operating Information***

These schedules contain operating statistics, staffing information, and key performance indicators to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

##### **Sources:**

Unless otherwise noted, the information contained here is derived from annual comprehensive financial reports for the indicated years. The District began implementation of GASB Statements No. 68 and 71 as of July 1, 2014, GASB Statement No. 75 as of July 1, 2017, GASB Statement No. 87 as of July 1, 2021, GASB Statement No. 96 as of July 1, 2022, and GASB Statement No. 100 as of July 1, 2023.

**COBB COUNTY SCHOOL DISTRICT  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

	INVESTMENT IN CAPITAL ASSETS	RESTRICTED FOR:					UNRESTRICTED (DEFICIT)	TOTAL NET POSITION
		CAPITAL PROJECT FUND	SCHOOL NUTRITION FUND	MISC GRANTS	GNETS	GEN FUND BUS PURCHASES		
FY2016	1,371,599,000	117,940,000	19,200,000	64,000	-	-	(701,830,000)	806,973,000
FY2017	1,444,579,000	96,550,000	19,198,000	-	-	-	(731,265,000)	829,062,000
FY2018(1)	1,463,720,000	123,455,000	18,910,000	-	-	-	(1,625,362,000)	(19,277,000)
FY2019	1,535,405,000	104,068,000	18,247,000	33,000	33,000	-	(1,536,928,000)	120,858,000
FY2020	1,604,839,000	92,605,000	8,347,000	50,000	50,000	-	(1,530,921,000)	174,970,000
FY2021	1,627,347,000	112,909,000	5,712,000	159,000	159,000	927,000	(1,517,147,000)	230,066,000
FY2022(2)	1,655,625,000	170,017,000	30,108,000	278,000	189,000	927,000	(1,324,813,000)	532,331,000
FY2023	1,679,939,000	231,238,000	33,782,000	205,000	189,000	-	(1,341,134,000)	604,219,000
FY2024	1,744,928,000	215,458,000	32,457,000	78,000	121,000	-	(1,496,621,000)	496,421,000
FY2025	1,727,072,000	265,973,000	26,801,000	103,000	-	-	(1,567,376,000)	452,573,000

(1) Net Position was restated due to the implementation of GASB No. 75, effective July 1, 2017.

(2) Net Position was restated due to the implementation of GASB No. 87 effective July 1, 2021.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS**

	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
<b>Governmental Activities</b>										
<b>Expenses:</b>										
Instruction	\$ 754,427,000	\$ 834,731,000	\$ 842,846,000	\$ 833,448,000	\$ 976,197,000	\$ 1,035,625,000	\$ 908,906,000	\$ 1,191,081,000	\$ 1,336,106,000	\$ 1,333,164,000
Pupil Services	31,201,000	36,683,000	37,822,000	37,209,000	47,402,000	43,170,000	35,776,000	45,668,000	52,979,000	54,604,000
Instructional Services	45,668,000	49,846,000	49,754,000	53,378,000	59,389,000	63,289,000	57,860,000	74,976,000	83,735,000	86,487,000
School and Administrative Services	186,859,000	202,694,000	207,198,000	196,042,000	198,713,000	200,280,000	192,376,000	247,555,000	287,831,000	293,675,000
Student Transportation	52,503,000	56,325,000	61,737,000	61,112,000	62,984,000	57,665,000	59,496,000	73,264,000	91,259,000	96,533,000
Maintenance and Operations	59,762,000	66,763,000	73,717,000	74,614,000	90,260,000	120,068,000	122,130,000	119,971,000	178,960,000	179,258,000
School Nutrition Program	-	397,000	-	-	-	-	-	-	-	-
School Safety and Operations	-	-	-	-	-	-	-	-	-	17,196,000
Student Activities	31,116,000	31,075,000	30,691,000	31,664,000	29,450,000	10,818,000	21,965,000	28,236,000	30,247,000	31,685,000
Interest and Fiscal Charges	-	-	167,000	871,000	1,084,000	466,000	175,000	-	2,504,000	2,667,000
<b>Total Governmental Expenses</b>	<b>\$ 1,161,536,000</b>	<b>\$ 1,278,514,000</b>	<b>\$ 1,303,932,000</b>	<b>\$ 1,288,338,000</b>	<b>\$ 1,465,479,000</b>	<b>\$ 1,531,381,000</b>	<b>\$ 1,398,684,000</b>	<b>\$ 1,780,751,000</b>	<b>\$ 2,063,621,000</b>	<b>\$ 2,095,269,000</b>
<b>Program Revenues</b>										
<b>Charges For Services:</b>										
Instruction	\$ 1,192,000	\$ 1,187,000	\$ 1,239,000	\$ 1,286,000	\$ 1,605,000	\$ 1,015,000	\$ 1,478,000	\$ 1,613,000	\$ 1,716,000	\$ 1,816,000
Pupil Services	11,000	11,000	9,000	-	-	-	-	-	-	-
School and Administrative Services	29,008,000	29,135,000	37,472,000	39,668,000	34,674,000	11,774,000	21,833,000	45,236,000	45,987,000	47,386,000
Maintenance and Operations	1,127,000	898,000	2,401,000	2,329,000	1,507,000	1,748,000	2,303,000	2,122,000	1,389,000	1,279,000
Student Activities	31,169,000	30,977,000	31,664,000	32,246,000	29,661,000	10,785,000	23,127,000	29,391,000	30,736,000	31,176,000
Operating Grants and Contributions	579,489,000	614,312,000	632,068,000	634,436,000	687,696,000	773,299,000	788,912,000	816,658,000	824,545,000	865,810,000
Capital Grants and Contributions	18,902,000	9,714,000	2,658,000	5,650,000	26,356,000	2,294,000	16,861,000	14,861,000	22,646,000	16,973,000
<b>Total Governmental Expenses</b>	<b>\$ 660,898,000</b>	<b>\$ 686,234,000</b>	<b>\$ 707,511,000</b>	<b>\$ 715,615,000</b>	<b>\$ 781,499,000</b>	<b>\$ 800,915,000</b>	<b>\$ 854,514,000</b>	<b>\$ 909,881,000</b>	<b>\$ 927,019,000</b>	<b>\$ 964,440,000</b>
<b>Governmental Net Expenses</b>	<b>\$ (500,638,000)</b>	<b>\$ (592,280,000)</b>	<b>\$ (596,421,000)</b>	<b>\$ (572,723,000)</b>	<b>\$ (683,980,000)</b>	<b>\$ (730,466,000)</b>	<b>\$ (544,170,000)</b>	<b>\$ (870,870,000)</b>	<b>\$ (1,136,602,000)</b>	<b>\$ (1,130,829,000)</b>
<b>General Revenues and Other Changes in Net Position</b>										
<b>General Revenues</b>										
<b>Taxes:</b>										
Property Taxes Levied for General Purposes	\$ 443,533,000	\$ 473,864,000	\$ 504,117,000	\$ 546,318,000	\$ 580,281,000	\$ 621,641,000	\$ 654,322,000	\$ 714,804,000	\$ 794,811,000	\$ 851,256,000
Sales Tax	128,980,000	132,036,000	137,708,000	144,769,000	147,488,000	161,518,000	190,383,000	200,979,000	194,216,000	199,683,000
Interest Income	1,242,000	1,754,000	3,741,000	6,832,000	5,522,000	657,000	1,659,000	23,524,000	35,373,000	30,499,000
Gain on Sale of Capital Assets	-	1,694,000	-	12,335,000	-	-	-	-	-	-
Other	2,762,000	5,021,000	1,964,000	2,882,000	3,132,000	1,514,000	1,757,000	3,451,000	4,404,000	5,543,000
<b>Total General Revenues</b>	<b>\$ 576,517,000</b>	<b>\$ 614,369,000</b>	<b>\$ 647,530,000</b>	<b>\$ 713,136,000</b>	<b>\$ 736,423,000</b>	<b>\$ 785,330,000</b>	<b>\$ 848,121,000</b>	<b>\$ 942,758,000</b>	<b>\$ 1,028,804,000</b>	<b>\$ 1,086,981,000</b>
<b>Change in Net Position</b>	<b>\$ 75,879,000</b>	<b>\$ 22,089,000</b>	<b>\$ 51,109,000</b>	<b>\$ 140,413,000</b>	<b>\$ 52,443,000</b>	<b>\$ 54,864,000</b>	<b>\$ 303,951,000</b>	<b>\$ 71,888,000</b>	<b>\$ (107,798,000)</b>	<b>\$ (43,848,000)</b>

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
FUND BALANCE, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019 (a)	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
<b>General Fund</b>										
Nonspendable	\$ 1,004,000	\$ 2,151,000	\$ 980,000	\$ 828,000	\$ 1,227,000	\$ 1,234,000	\$ 1,333,000	\$ 1,135,000	\$ 1,677,000	\$ 1,868,000
Restricted	-	-	-	-	-	927,000	927,000	-	-	-
Committed	8,200,000	-	-	-	-	-	-	-	-	-
Assigned	20,342,000	15,023,000	30,535,000	66,131,000	83,681,000	163,978,000	181,354,000	201,331,000	176,438,000	158,470,000
Unassigned	74,840,000	96,064,000	109,206,000	120,705,000	139,657,000	184,619,000	198,307,000	189,688,000	196,923,000	186,464,000
<b>Total General Fund</b>	<b>\$ 104,386,000</b>	<b>\$ 113,238,000</b>	<b>\$ 140,721,000</b>	<b>\$ 187,664,000</b>	<b>\$ 224,565,000</b>	<b>\$ 350,758,000</b>	<b>\$ 381,921,000</b>	<b>\$ 392,154,000</b>	<b>\$ 375,038,000</b>	<b>\$ 346,802,000</b>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 1,922,000	\$ 1,993,000	\$ 2,228,000	\$ 2,965,000	\$ 3,085,000	\$ 2,274,000	\$ 2,900,000	\$ 3,602,000	\$ 2,812,000	\$ 3,307,000
Restricted	135,367,000	113,764,000	120,492,000	96,409,000	33,738,000	41,983,000	134,255,000	163,745,000	204,783,000	212,474,000
Committed	16,169,000	16,531,000	17,042,000	18,030,000	20,245,000	18,470,000	20,821,000	23,030,000	23,962,000	22,543,000
Assigned	1,487,000	786,000	390,000	296,000	4,164,000	3,032,000	6,267,000	30,639,000	23,440,000	22,551,000
Unassigned	(5,000)	(556,000)	(24,000)	-	-	-	-	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 154,940,000</b>	<b>\$ 132,518,000</b>	<b>\$ 140,128,000</b>	<b>\$ 117,700,000</b>	<b>\$ 61,232,000</b>	<b>\$ 65,759,000</b>	<b>\$ 164,243,000</b>	<b>\$ 221,016,000</b>	<b>\$ 254,997,000</b>	<b>\$ 260,875,000</b>

(a) General Fund assigned fund balance increased due to the sale of three District properties.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2016	2017	2018	2019 (a)
<b>REVENUES:</b>				
Taxes	\$ 572,621,000	\$ 607,871,000	\$ 640,509,000	\$ 690,882,000
Intergovernmental	599,546,000	623,018,000	633,454,000	635,892,000
Tuition and Fees	59,022,000	58,844,000	59,179,000	61,670,000
Interest Income	1,516,000	2,335,000	4,997,000	10,658,000
Rentals	647,000	438,000	1,932,000	1,861,000
Athletic Ticket Sales	2,749,000	2,925,000	3,528,000	3,576,000
Other	2,481,000	4,393,000	2,875,000	2,882,000
<b>Total Revenues</b>	<b>1,238,582,000</b>	<b>1,299,824,000</b>	<b>1,346,474,000</b>	<b>1,407,421,000</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Instruction	720,608,000	742,594,000	754,423,000	790,474,000
Pupil Services	29,098,000	32,321,000	33,709,000	36,064,000
Instructional Services	44,343,000	46,318,000	46,397,000	55,056,000
School and Administrative Services	185,351,000	189,124,000	188,486,000	190,102,000
Student Transportation	47,943,000	49,963,000	52,463,000	55,815,000
Maintenance and Operations	66,190,000	68,023,000	69,767,000	71,635,000
School Safety and Security	-	-	-	-
School Nutrition Program	465,000	-	-	-
Student Activities	31,116,000	31,075,000	30,691,000	31,664,000
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	115,357,000	157,248,000	135,180,000	170,419,000
<b>Debt Service:</b>				
Interest and Fiscal Charges	-	-	167,000	871,000
<b>Total Expenditures</b>	<b>1,240,471,000</b>	<b>1,316,666,000</b>	<b>1,311,283,000</b>	<b>1,402,100,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,889,000)</b>	<b>(16,842,000)</b>	<b>35,191,000</b>	<b>5,321,000</b>
<b>Other Financing Sources (Uses):</b>				
Transfers-In	4,041,000	4,908,000	7,882,000	3,582,000
Transfers-Out	(4,486,000)	(6,103,000)	(8,255,000)	(3,955,000)
Proceeds from Sale of Capital Assets	621,000	4,467,000	275,000	19,567,000
<b>Total Other Financing Sources (Uses)</b>	<b>176,000</b>	<b>3,272,000</b>	<b>(98,000)</b>	<b>19,194,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,713,000)</b>	<b>\$ (13,570,000)</b>	<b>\$ 35,093,000</b>	<b>\$ 24,515,000</b>
<b>Non-Capitalized Expenditures</b>	<b>\$ 1,119,674,000</b>	<b>\$ 1,195,869,000</b>	<b>\$ 1,176,768,000</b>	<b>\$ 1,233,970,000</b>
<b>Capitalized Expenditures</b>	<b>120,797,000</b>	<b>120,797,000</b>	<b>134,515,000</b>	<b>168,130,000</b>
<b>Total Expenditures</b>	<b>\$ 1,240,471,000</b>	<b>\$ 1,316,666,000</b>	<b>\$ 1,311,283,000</b>	<b>\$ 1,402,100,000</b>
<b>Debt Service as a Percentage of Non-Capitalized Expenditures</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.07%</b>

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 724,173,000	\$ 786,347,000	\$ 845,174,000	\$ 915,936,000	\$ 987,018,000	\$ 1,049,790,000	
710,427,000	775,283,000	807,775,000	823,865,000	834,121,000	891,325,000	
54,203,000	13,949,000	36,586,000	63,485,000	65,379,000	64,013,000	
7,912,000	762,000	1,944,000	29,795,000	46,116,000	40,191,000	
1,010,000	54,000	1,791,000	54,000	43,000	43,000	
3,034,000	1,893,000	2,990,000	4,641,000	3,277,000	3,900,000	
<u>3,132,000</u>	<u>2,981,000</u>	<u>1,757,000</u>	<u>4,971,000</u>	<u>5,750,000</u>	<u>6,779,000</u>	
<u>1,503,891,000</u>	<u>1,581,269,000</u>	<u>1,698,017,000</u>	<u>1,842,747,000</u>	<u>1,941,704,000</u>	<u>2,056,041,000</u>	
852,123,000	867,170,000	934,500,000	1,056,330,000	1,138,215,000	1,218,644,000	
43,607,000	37,698,000	38,526,000	41,970,000	47,282,000	51,432,000	
57,279,000	58,419,000	64,881,000	71,123,000	77,000,000	85,500,000	
183,696,000	179,505,000	201,398,000	229,008,000	257,609,000	272,423,000	
58,285,000	51,594,000	57,775,000	71,747,000	88,454,000	93,685,000	
82,368,000	78,392,000	84,724,000	89,888,000	109,727,000	97,440,000	
-	-	-	-	-	17,196,000	
-	-	-	-	-	-	
29,450,000	10,818,000	21,965,000	28,236,000	30,247,000	31,685,000	
-	-	-	-	-	-	
217,527,000	166,566,000	163,046,000	186,747,000	174,146,000	208,187,000	
<u>1,084,000</u>	<u>466,000</u>	<u>175,000</u>	<u>1,165,000</u>	<u>2,504,000</u>	<u>2,667,000</u>	
<u>1,525,419,000</u>	<u>1,450,628,000</u>	<u>1,566,990,000</u>	<u>1,776,214,000</u>	<u>1,925,184,000</u>	<u>2,078,859,000</u>	
<u>(21,528,000)</u>	<u>130,641,000</u>	<u>131,027,000</u>	<u>66,533,000</u>	<u>16,520,000</u>	<u>(22,818,000)</u>	
4,310,000	9,583,000	6,251,000	26,861,000	9,655,000	5,156,000	
(4,310,000)	(9,748,000)	(6,251,000)	(26,861,000)	(9,655,000)	(5,156,000)	
<u>314,000</u>	<u>244,000</u>	<u>330,000</u>	<u>473,000</u>	<u>345,000</u>	<u>460,000</u>	
<u>314,000</u>	<u>79,000</u>	<u>330,000</u>	<u>473,000</u>	<u>345,000</u>	<u>460,000</u>	
\$ <u>(21,214,000)</u>	\$ <u>130,720,000</u>	\$ <u>131,357,000</u>	\$ <u>67,006,000</u>	\$ <u>16,865,000</u>	\$ <u>(22,358,000)</u>	
\$ 1,313,891,000	\$ 1,299,534,000	\$ 1,444,687,000	\$ 1,619,865,000	\$ 1,818,182,000	\$ 1,952,308,000	
<u>211,528,000</u>	<u>151,094,000</u>	<u>122,303,000</u>	<u>156,349,000</u>	<u>107,002,000</u>	<u>126,551,000</u>	
\$ <u>1,525,419,000</u>	\$ <u>1,450,628,000</u>	\$ <u>1,566,990,000</u>	\$ <u>1,776,214,000</u>	\$ <u>1,925,184,000</u>	\$ <u>2,078,859,000</u>	
0.08%	0.04%	0.01%	0.07%	0.14%	0.14%	

(a) General Fund assigned fund balance increased due to the sale of three District properties.  
Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST SEVEN FISCAL YEARS**

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	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b><u>General Fund:</u></b>				
Total Taxes Levied	\$ 508,461,000	\$ 536,187,000	\$ 562,732,000	\$ 595,290,000
Collected Current Year	505,912,000	532,737,000	559,804,000	593,067,000
Percent of Taxes Collected	99.50%	99.36%	99.48%	99.48%
Subsequent Years Collected	\$ 2,393,270	\$ 3,194,029	\$ 2,755,823	\$ 2,006,635
Total Collected All Years	508,305,270	535,931,029	562,559,823	595,073,635
Balance Receivable	\$ 155,730	\$ 255,971	\$ 172,177	\$ 216,365
Percent of Taxes Collected	99.97%	99.95%	99.97%	99.96%

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
<b><u>General Fund:</u></b>				
Total Taxes Levied	\$ 662,926,000	\$ 749,980,000	\$ 808,972,000	\$ 4,424,548,000
Collected Current Year	660,138,000	744,307,000	802,999,603	4,398,964,603
Percent of Taxes Collected	99.63%	99.24%	99.26%	99.42%
Subsequent Years Collected	\$ 2,397,666	\$ 4,342,958	\$ -	\$ 17,090,381
Total Collected All Years	662,535,666	748,649,958	802,999,603	4,416,054,984
Balance Receivable	\$ 390,334	\$ 1,330,042	\$ 5,972,397	\$ 8,493,016
Percent of Taxes Collected	99.94%	99.82%	99.26%	99.81%

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Total Taxes Levied on calculated on CCSD fiscal year collections.

Source: District Records, Office of Tax Commissioner, Cobb County

COBB COUNTY SCHOOL DISTRICT  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN YEARS

COUNTY SCHOOL	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Real - Residential	\$ 17,150,203,122	\$ 19,072,527,498	\$ 20,795,272,319	\$ 22,485,981,044	\$ 24,191,013,135	\$ 25,512,601,086	\$ 27,349,888,942	\$ 31,515,288,332	\$ 37,034,063,200	\$ 40,645,385,056
Real - Commercial	<u>6,460,116,029</u>	<u>6,646,763,849</u>	<u>7,157,147,483</u>	<u>8,117,934,595</u>	<u>8,416,023,106</u>	<u>8,946,409,592</u>	<u>9,536,883,680</u>	<u>10,095,277,824</u>	<u>11,072,872,020</u>	<u>11,900,850,747</u>
Real Subtotal	23,610,319,151	25,719,291,347	27,952,419,802	30,603,915,639	32,607,036,241	34,459,010,678	36,886,772,622	41,610,566,156	48,106,935,220	52,546,235,803
Personal	2,856,245,405	3,049,369,212	2,618,157,034	2,765,994,415	2,829,528,083	2,898,008,911	2,893,816,042	3,145,007,589	3,614,861,128	3,639,761,895
Public Utility	870,412,061	855,371,356	853,859,670	839,298,067	869,265,947	888,755,947	930,323,660	975,747,139	955,561,473	893,136,270
Motor Vehicles	1,128,274,310	823,712,610	583,963,950	424,772,870	332,095,090	266,071,610	210,910,680	181,230,170	173,428,160	157,225,340
Mobile Homes	12,938,480	12,581,964	12,038,537	11,963,700	12,700,651	13,109,955	13,008,126	12,984,231	12,863,907	13,331,705
Timber - 100%	-	23,000	73,877	117,408	-	-	-	15,000	-	-
Heavy Duty Equipment	<u>1,747,848</u>	<u>2,319,221</u>	<u>2,281,434</u>	<u>1,888,857</u>	<u>2,277,113</u>	<u>2,373,911</u>	<u>1,799,537</u>	<u>3,336,782</u>	<u>3,271,399</u>	<u>2,639,129</u>
Gross Digest	\$ 28,479,937,255	\$ 30,462,668,710	\$ 32,022,794,304	\$ 34,647,950,956	\$ 36,652,903,125	\$ 38,527,331,012	\$ 40,936,630,667	\$ 45,928,887,067	\$ 52,866,921,287	\$ 57,252,330,142

Estimated Actual Value

LESS M&O Exempt	\$ (6,438,239,118)	\$ (7,098,878,872)	\$ (7,146,009,352)	\$ (7,729,704,572)	\$ (8,270,157,266)	\$ (8,766,733,703)	\$ (9,471,117,883)	\$ (10,829,173,057)	\$ (12,690,657,388)	\$ (14,137,126,953)
Net M&O Digest	\$ 22,041,698,137	\$ 23,363,789,838	\$ 24,876,784,952	\$ 26,918,246,384	\$ 28,382,745,859	\$ 29,760,597,309	\$ 31,465,512,784	\$ 35,099,714,010	\$ 40,176,263,899	\$ 43,115,203,189
Net M&O Millage	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.70%	18.70%
Net Taxes Levied	\$ 416,588,095	\$ 441,575,628	\$ 470,171,236	\$ 508,754,857	\$ 536,433,897	\$ 562,475,289	\$ 594,698,192	\$ 663,384,595	\$ 751,296,135	\$ 806,254,300
Net Taxes \$ Increase/Decrease	\$ 12,981,510	\$ 24,987,533	\$ 28,595,608	\$ 38,583,621	\$ 27,679,040	\$ 26,041,392	\$ 32,222,902	\$ 68,686,403	\$ 87,911,540	\$ 54,958,165
Net Taxes % Increase/Decrease	3.2%	6.0%	6.5%	8.2%	5.4%	4.9%	5.7%	11.6%	13.3%	7.3%
Direct Rate	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.90%	18.70%	18.70%

Source: Office of Tax Commissioner, Cobb County

\*Amounts are in digest year.

COBB COUNTY SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
School District General Fund Millage	18.90	18.90	18.90	18.90	18.90
School District Debt Service Millage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>
<b><u>County Government Millage</u></b>					
General	7.12	6.66	6.76	8.46	8.46
Fire District	3.06	2.96	2.96	2.86	2.86
Debt Service	<u>0.33</u>	<u>0.23</u>	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>
Total County Rate	<u>10.51</u>	<u>9.85</u>	<u>9.85</u>	<u>11.45</u>	<u>11.45</u>
State of Georgia Millage	0.10	0.05	0.00	0.00	0.00
Total Overlapping Rate Millage	<u>10.61</u>	<u>9.90</u>	<u>9.85</u>	<u>11.45</u>	<u>11.45</u>
<b><u>Additional Overlapping Rates Millage</u></b>					
City of Acworth	7.60	7.60	7.60	7.60	7.60
City of Austell	3.06	3.06	3.06	3.25	3.25
City of Kennesaw	9.50	9.50	9.50	9.50	9.50
City of Powder Springs	8.50	8.50	8.50	9.50	9.50
City of Smyrna	8.99	8.99	8.99	8.99	8.99
<u>Fiscal Year</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
School District General Fund Millage	18.90	18.90	18.90	18.70	18.70
School District Debt Service Millage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>18.90</u>	<u>18.90</u>	<u>18.90</u>	<u>18.70</u>	<u>18.70</u>
<b><u>County Government Millage</u></b>					
General	8.46	8.46	8.46	8.46	8.46
Fire District	2.86	2.86	2.86	2.99	2.99
Debt Service	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>
Total County Rate	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>
State of Georgia Millage	0.00	0.00	0.00	0.00	0.00
Total Overlapping Rate Millage	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>	<u>11.45</u>
<b><u>Additional Overlapping Rates Millage</u></b>					
City of Acworth	8.95	8.95	8.95	8.95	8.95
City of Austell	3.25	3.25	3.25	3.25	3.25
City of Kennesaw	9.50	9.50	9.50	9.25	9.25
City of Powder Springs	9.50	9.50	9.50	9.50	9.50
City of Smyrna	8.99	8.99	8.99	8.99	8.99

Note: Maintenance and operations tax for the schools has a cap of 20.00 mills

Source: Cobb County Government, Georgia Department of Revenue

COBB COUNTY SCHOOL DISTRICT  
 PRINCIPAL PROPERTY TAXPAYERS  
 DECEMBER 31, 2024 AND NINE YEARS AGO

Taxpayer	December 31, 2024			December 31, 2015		
	Rank	Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	1	\$ 12,088,202	1.494%	1	\$ 9,348,065	2.344%
Home Depot	2	5,339,583	0.660%	2	4,376,326	1.097%
Piedmont	3	4,106,334	0.508%			
Walton Properties	4	3,044,837	0.376%			
Atlanta Braves	5	2,565,671	0.317%			
Cobb EMC	6	2,505,420	0.310%	7	1,670,981	0.419%
Lockheed Martin Corp	7	2,378,885	0.294%	4	1,944,521	0.487%
MID American Apartment LP	8	2,304,308	0.285%			
AT&T/Bellsouth	9	2,289,415	0.283%	3	3,261,827	0.818%
Cumberland Mall LLC	10	2,069,548	0.256%			
Ohio Teacher Retirement Fund				5	1,910,053	0.479%
CP Venture Five, LLC				6	1,697,362	0.426%
U K Lasalle Inc				8	1,345,195	0.337%
Interstate North Office Park LP				9	1,201,050	0.301%
Inland Properties				10	1,103,607	0.277%
TOTAL		\$ 38,692,203	4.783%		\$ 27,858,987	6.985%

Note: School millage rate is 62% of total county rate.  
 Total taxes levied are multiplied by 62% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2024 and nine years earlier, December 31, 2015  
 Source: Office of Tax Commissioner, Cobb County, GA

**COBB COUNTY SCHOOL DISTRICT  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

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<b>Fiscal Year</b>	<b>Net Assessed Valuation January 1</b>	<b>Debt Limit - 10% of Assessed Value</b>	<b>Amount of Debt Applicable to Debt Limit</b>	<b>Legal Debt Margin</b>
2016	\$ 22,041,698,137	\$ 2,204,169,814	-	\$ 2,204,169,814
2017	23,363,789,838	2,336,378,984	-	2,336,378,984
2018	24,876,784,952	2,487,678,495	-	2,487,678,495
2019	26,918,246,384	2,691,824,638	-	2,691,824,638
2020	28,382,745,859	2,838,274,586	-	2,838,274,586
2021	29,760,597,309	2,976,059,731	-	2,976,059,731
2022	31,465,512,784	3,146,551,278	-	3,146,551,278
2023	35,099,714,010	3,509,971,401	-	3,509,971,401
2024	40,176,263,899	4,017,626,390	-	4,017,626,390
2025	43,115,203,189	4,311,520,319	-	4,311,520,319

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

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<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Total Primary Government Debt</b>	<b>Annual Personal Income</b>	<b>Population</b>	<b>Debt as a Percentage of Personal Income</b>	<b>Total Debt Per Capita</b>
2016	-	-	\$ 36,400,450,000	682,267	-	-
2017	-	-	38,385,767,000	687,209	-	-
2018	-	-	40,281,455,000	694,706	-	-
2019	-	-	43,263,716,000	696,059	-	-
2020	-	-	44,995,411,000	699,274	-	-
2021	-	-	48,229,082,000	705,177	-	-
2022	-	-	51,847,811,000	705,305	-	-
2023	-	-	53,984,067,000	709,350	-	-
2024	-	-	58,392,568,000	713,974	-	-
2025	-	-	NA	724,416	-	-

**Notes:**

Cobb County School District information based on fiscal years beginning July 1 and ending June 30. Demographic and economic data provided by calendar year.

Population of 724,416 provided by the US Census Bureau (population estimate July 1, 2024); excludes the City of Marietta.

Annual Personal Income data is as of December 31<sup>st</sup> of the fiscal year.

Sources: District Records, Annual Personal Income: US Department of Commerce Bureau of Economic Analysis.

**COBB COUNTY SCHOOL DISTRICT  
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE &  
 NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Population</u>	<u>Estimated Actual Value</u>	<u>Gross Bonded Debt</u>	<u>Restricted for Bonded Debt</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Est. Act Value</u>	<u>Net Bonded Debt Per Capita</u>
2016	682,267	54,685,822,000	\$ -	\$ -	\$ -	\$ -	\$ -
2017	687,209	58,104,731,000	-	-	-	-	-
2018	694,706	61,956,000,536	-	-	-	-	-
2019	696,059	67,256,722,613	-	-	-	-	-
2020	699,274	70,924,204,555	-	-	-	-	-
2021	705,177	74,435,488,855	-	-	-	-	-
2022	705,305	78,742,101,840	-	-	-	-	-
2023	709,350	87,688,648,309	-	-	-	-	-
2024	776,743	100,264,722,375	-	-	-	-	-
2025	724,416	108,151,302,950	-	-	-	-	-

Note:  
 Population provided by US Census Bureau (2024 estimate); excludes the City of Marietta

**COBB COUNTY SCHOOL DISTRICT  
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT  
 JUNE 30, 2025**

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<b>Direct General Obligation Debt:</b>		
Gross Bonded Debt	\$0	\$0
<b>Overlapping General Obligation Debt:</b>		
Cobb County Gov (99.9% of \$0)	\$0	\$0
<b>Total Direct and Overlapping General Obligation Debt</b>		<b>\$0</b>
<b>Debt Per Capita:</b>		
Direct General Obligation Debt		\$0
Overlapping General Obligation Debt		\$0
Total		\$0

Note: The overlap percentage is determined by the percentage of Fire District to Debt Service Fund of Cobb County Government.

Source: Cobb County Government

**COBB COUNTY SCHOOL DISTRICT  
COBB COUNTY DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

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<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Household Income</u>	<u>Median Age</u>	<u>Active Student Enrollment</u>	<u>Unemployment Rate</u>
2016	741,334	\$ 36,400,450	\$ 49,101	\$ 70,246	36.3	112,708	5.0
2017	748,150	38,385,767	51,308	70,947	36.5	113,151	4.6
2018	755,754	40,281,455	53,300	75,654	36.6	112,084	4.4
2019	756,865	43,263,716	57,162	78,894	36.7	111,854	3.7
2020	760,141	44,995,411	59,194	79,601	37.3	112,097	3.0
2021	766,149	48,229,082	63,214	NA(a)	NA(a)	107,379	5.9
2022	766,802	51,847,811	67,616	88,029	37.7	106,970	3.3
2023	771,952	53,984,067	69,932	86,013	37.6	106,703	2.6
2024	776,743	58,392,568	75,176	99,382	37.9	106,358	3.0
2025	787,538	NA	NA	NA	NA	105,738	3.3

**Notes:**

(a) For 2020 data is only recorded at the state level

**Sources:**

Population (includes city of Marietta), provided by the US Census Bureau (population census estimates as of July 1, 2024).  
Personal Income, and Per Capita Personal Income from US Bureau of Economic Analysis.

Median Household Income and Unemployment Rate from Georgia Department of Labor (HUD and US Census Bureau estimates).

Median Age from US Census Bureau.

**COBB COUNTY  
PRINCIPAL EMPLOYERS BY SECTOR  
CURRENT YEAR AND NINE YEARS AGO**

<u>Sector</u>	<u>2024</u>			<u>2015</u>		
	<u>Rank</u>	<u>Employees</u>	<u>Percent of Total County Employment</u>	<u>Rank</u>	<u>Employees</u>	<u>Percent of Total County Employment</u>
Professional & Technical Services	1	68,860	11.08%	2	48,960	9.97%
Miscellaneous	2	60,610	9.75%	3	46,050	9.38%
Healthcare & Social Services	3	57,000	9.17%	5	42,190	8.60%
Administrative & Waste Services	4	56,670	9.12%	4	45,810	9.33%
Retail Trade	5	53,300	8.57%	1	49,860	10.16%
Construction	6	49,300	7.93%	7	34,950	7.12%
Accommodation & Food Service	7	41,220	6.63%	6	34,990	7.13%
Finance & Insurance	8	39,990	6.43%	12	27,140	5.53%
Real Estate, Rent & Leasing	9	38,080	6.13%	11	27,270	5.56%
Transportation & Utilities	10	37,160	5.98%	14	18,010	3.67%
State & Local Government	11	33,050	5.32%	8	32,980	6.72%
Other Services	12	32,190	5.18%	10	27,850	5.67%
Wholesale	13	27,810	4.47%	9	29,790	6.07%
Manufacturing	14	21,580	3.47%	13	20,170	4.11%
Federal Government	15	4,850	0.78%	15	4,830	0.98%
<b>Total</b>		<b>621,670</b>			<b>490,850</b>	

Sources: Cobb County Government, ACFR Fiscal Year Ended September 30, 2024.  
Due to different fiscal years, most current released data at time of publishing.

**COBB COUNTY SCHOOL DISTRICT  
COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT PROPERTY TAX RATES**

Digest Year Category Type	2016			2017			2018		
	M&O	Bond	Total	M&O	Bond	Total	M&O	Bond	Total
Muscogee (Columbus)	23.321		23.321	23.321		23.321	23.321		23.321
DeKalb	23.080		23.080	23.180		23.180	23.180		23.180
Rockdale	24.700		24.700	24.900		24.900	24.900		24.900
Atlanta	20.740		20.740	20.740		20.740	20.740		20.740
Henry	20.000	3.628	23.628	20.000	3.628	23.628	20.000	3.628	23.628
Clayton	20.000		20.000	20.000		20.000	20.000		20.000
Douglas	19.650	1.000	20.650	19.700	1.200	20.900	19.700	1.200	20.900
Gwinnett	19.700	1.900	21.600	19.800	1.950	21.750	19.800	1.950	21.750
Fayette	19.250	1.271	20.521	19.500	1.350	20.850	19.500	1.350	20.850
Calhoun	19.673		19.673	19.605		19.605	19.605		19.605
Cobb	18.900		18.900	18.900		18.900	18.900		18.900
Clarke (Athens)	20.000		20.000	20.000		20.000	20.000		20.000
Marietta City	17.970		17.970	17.970		17.970	17.970		17.970
Paulding	18.750		18.750	18.879		18.879	18.879		18.879
Chatham (Savannah)	18.881		18.881	18.881		18.881	18.881		18.881
Bartow	18.750		18.750	18.850		18.850	18.850		18.850
Fulton	17.796		17.796	17.796		17.796	17.796		17.796
Cherokee	18.450	1.000	19.450	18.950	0.500	19.450	18.950	0.500	19.450

Digest Year Category Type	2019			2020			2021		
	M&O	Bond	Total	M&O	Bond	Total	M&O	Bond	Total
Muscogee (Columbus)	23.321		23.321	23.321		23.321	23.321		23.321
DeKalb	23.080		23.080	23.080		23.080	23.080		23.080
Rockdale	24.700		24.700	24.600		24.600	22.717		22.717
Atlanta	20.740		20.740	20.740		20.740	20.740		20.740
Henry	20.000	3.628	23.628	20.000	3.628	23.628	20.000	3.628	23.628
Clayton	20.000		20.000	20.000		20.000	20.000		20.000
Douglas	19.650	1.000	20.650	19.600	1.000	20.600	19.550	0.500	20.050
Gwinnett	19.700	1.900	21.600	19.700	1.900	21.600	19.700	1.650	21.350
Fayette	19.250	1.271	20.521	19.150	1.180	20.330	19.334	1.100	20.434
Calhoun	19.673		19.673	19.577		19.577	19.551		19.551
Cobb	18.900		18.900	18.900		18.900	18.900		18.900
Clarke (Athens)	20.000		20.000	20.000		20.000	20.000		20.000
Marietta City	17.970		17.970	17.970		17.970	17.970		17.970
Paulding	18.750		18.750	18.750		18.750	18.750		18.750
Chatham (Savannah)	18.881		18.881	18.881		18.881	18.131		18.131
Bartow	18.750		18.750	18.500		18.500	18.116		18.116
Fulton	17.796		17.796	17.796		17.796	17.590		17.590
Cherokee	18.450	1.000	19.450	18.450	1.000	19.450	18.200		18.200

Digest Year Category Type	2022			2023			2024		
	M&O	Bond	Total	M&O	Bond	Total	M&O	Bond	Total
Muscogee (Columbus)	23.321		23.321	23.321		23.321	23.075		23.075
DeKalb	23.080		23.080	22.980		22.980	22.880		22.880
Rockdale	21.000		21.000	20.000		20.000	20.000		20.000
Atlanta	20.500		20.500	20.500		20.500	20.500		20.500
Henry	20.000	3.628	23.628	20.000	3.628	23.628	20.000	2.000	22.000
Clayton	20.000		20.000	19.600		19.600	19.600		19.600
Douglas	19.500	0.500	20.000	18.990	0.500	19.490	18.900	0.500	19.400
Gwinnett	19.200	1.450	20.650	19.200	1.450	20.650	19.100	1.450	20.550
Fayette	19.150	0.850	20.000	19.250	0.800	20.050	19.600		19.600
Calhoun	19.112		19.112	18.943		18.943	18.930		18.930
Cobb	18.900		18.900	18.700		18.700	18.700		18.700
Clarke (Athens)	18.800		18.800	18.800		18.800	18.800		18.800
Marietta City	17.970		17.970	17.970		17.970	17.970		17.970
Paulding	17.750		17.750	17.675		17.675	17.675		17.675
Chatham (Savannah)	17.631		17.631	17.631		17.631	17.481		17.481
Bartow	17.430		17.430	17.430		17.430	17.430		17.430
Fulton	17.240		17.240	17.140		17.140	17.080		17.080
Cherokee	16.450	1.500	17.950	16.450	1.500	17.950	16.450	1.500	17.950

Source: Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT  
GENERAL FUND DIGEST HISTORY  
JUNE 30, 2025**

GENERAL			
DIGEST YEAR	FUND MILLAGE	GROSS DIGEST	PERCENT CHANGE
1970	-	\$463,448,680	-
1971	-	\$488,781,618	5.47%
1972	-	\$639,873,809	30.91%
1973	-	\$748,934,906	17.04%
1974	-	\$928,666,389	24.00%
1975	-	\$1,125,259,173	21.17%
1976	17.50	\$1,239,928,303	10.19%
1977	17.50	\$1,536,599,496	23.93%
1978	16.00	\$1,604,301,503	4.41%
1979	17.00	\$1,861,972,885	16.06%
1980	15.00	\$2,125,000,624	14.13%
1981	15.25	\$2,448,163,000	15.21%
1982	15.25	\$2,858,062,000	16.74%
1983	14.10	\$3,327,569,000	16.43%
1984	14.10	\$3,643,008,000	9.48%
1985	14.10	\$4,282,730,000	17.56%
1986	14.10	\$4,828,844,000	12.75%
1987	14.10	\$5,878,825,000	21.74%
1988	14.10	\$6,848,017,098	16.49%
1989	16.30	\$7,606,443,051	11.08%
1990	16.30	\$8,597,546,520	13.03%
1991	17.90	\$9,132,033,111	6.22%
1992	17.90	\$9,670,022,623	5.89%
1993	17.47	\$9,869,139,149	2.06%
1994	17.47	\$10,144,025,710	2.79%
1995	17.47	\$10,837,271,461	6.83%
1996	17.83	\$12,258,847,184	13.12%
1997	17.83	\$13,147,707,483	7.25%
1998	17.83	\$14,330,534,806	9.00%
1999	17.83	\$15,782,613,133	10.13%
2000	17.55	\$16,928,157,644	7.26%
2001	17.55	\$18,457,749,070	9.04%
2002	19.00	\$21,330,804,253	15.57%
2003	19.00	\$22,208,936,963	4.12%
2004	19.00	\$23,621,928,698	6.36%
2005	19.00	\$25,470,296,619	7.82%
2006	19.00	\$27,521,703,542	8.05%
2007	19.00	\$29,618,318,779	7.62%
2008	18.90	\$30,688,996,965	3.61%
2009	18.90	\$30,662,878,555	-0.09%
2010	18.90	\$28,555,874,363	-6.87%
2011	18.90	\$26,989,636,063	-5.48%
2012	18.90	\$26,325,729,783	-2.46%
2013	18.90	\$26,161,691,612	-0.62%
2014	18.90	\$27,215,748,167	4.03%
2015	18.90	\$28,479,937,255	4.65%
2016	18.90	\$30,462,668,710	6.96%
2017	18.90	\$32,022,794,304	5.12%
2018	18.90	\$34,647,950,956	8.20%
2019	18.90	\$36,652,903,125	5.79%
2020	18.90	\$38,527,331,012	5.11%
2021	18.90	\$40,936,630,667	6.25%
2022	18.90	\$45,928,887,067	12.20%
2023	18.70	\$52,866,921,287	15.11%
2024	18.70	\$57,252,330,142	8.30%

Source: District Records, Office of Tax Commissioner, Cobb County

COBB COUNTY SCHOOL DISTRICT  
PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTION  
LAST TEN FISCAL YEARS

FISCAL YEAR TAX EXEMPT CLASSIFICATION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
A. Basic Homestead Exemption (Cobb County)	\$ 935,568,196	\$ 918,619,596	\$ 903,943,001	\$ 889,782,214	\$ 882,981,380	\$ 871,130,908	\$ 874,301,076	\$ 866,657,034	\$ 868,436,854	\$ 874,318,386
B. Age 62 or Older (Cobb County)	4,177,064,231	4,764,134,187	5,350,772,150	5,921,610,172	6,493,655,613	6,993,577,235	7,643,479,316	8,854,161,802	10,491,882,812	11,908,882,093
C. Disabled Veteran (State)	14,058,473	18,522,236	24,069,459	33,572,708	42,686,780	55,506,824	77,870,160	97,338,946	125,202,548	155,192,384
D. Social Security Disability (Cobb County)	7,232,420	7,269,524	6,897,024	6,930,484	6,288,004	5,720,000	5,478,000	5,192,000	4,664,000	4,356,000
E. Surviving Spouse (State)	296,224	235,352	254,836	258,740	290,076	285,532	552,528	683,400	779,172	650,652
F. Conservation - SV	53,526,239	58,792,105	65,414,917	71,684,062	73,719,114	77,998,240	88,185,353	82,177,505	124,007,003	123,383,099
G. Environmentally Sensitive Property (State)	813,382	909,698	909,698	955,762	1,351,978	1,258,212	1,340,184	1,483,636	1,577,402	1,829,798
<b>PERSONAL PROPERTY</b>										
H. Freeport (Cobb County)	1,241,174,117	1,318,798,224	784,317,290	795,205,431	761,046,154	751,951,099	740,608,467	890,153,433	1,041,648,063	1,007,505,698
I. Personal Property Returns < \$500	8,030,440	8,197,038	8,500,161	7,674,503	7,087,431	5,845,289	5,297,085	5,131,313	5,169,934	4,561,440
J. Brownfield Property	475,396	3,400,912	930,816	2,030,496	1,050,736	3,460,364	34,005,714	26,193,988	27,289,600	56,447,403
<b>TOTAL EXEMPTIONS - M &amp; O</b>	<b>\$ 6,438,239,118</b>	<b>\$ 7,098,878,872</b>	<b>\$ 7,146,009,352</b>	<b>\$ 7,729,704,572</b>	<b>\$ 8,270,157,266</b>	<b>\$ 8,766,733,703</b>	<b>\$ 9,471,117,883</b>	<b>\$ 10,829,173,057</b>	<b>\$ 12,690,657,388</b>	<b>\$ 14,137,126,953</b>

Source: Consolidation and evaluation of digest as furnished by tax commissioner's office.

**Definitions:**

- A. Qualified homeowners are entitled to a \$10,000 exemption in the county general and school general tax categories.
- B. 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.
- C. Disabled veterans are entitled to a \$50,000 exemption in the school general and school bond tax categories.
- D. Qualified homeowners who are disabled as of January 1, and whose annual net income does not exceed \$12,000 for the immediately preceding tax year are entitled to a \$22,000 exemption in all tax categories.
- E. Unremarried surviving spouse of firefighter or peace officer killed in the line of duty.
- F. Favorable tax treatment designed to protect property owners from being pressured to convert their land from agricultural use to residential or commercial use.
- G. Exemption for property certified by the Georgia Department of Natural Resources as "environmentally sensitive" and requires the property owner to commit to maintaining the land in its natural condition for 10 years.
- H. Exemption from tax on inventories subject to specific requirements.
- I. Exemption of tangible, personal property < \$7,500 subject to specific requirements.
- J. Brownfield property is a property, the expansion, redevelopment, or reuse of, which may be complicated by the presence, or potential presence, of a hazardous substance, pollutant, or contaminant.

**COBB COUNTY SCHOOL DISTRICT  
NUMBER OF PERSONNEL AND PUPILS TO PROFESSIONAL PERSONNEL  
LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Professional Personnel (a)</u>	<u>Other Operating Personnel (b)</u>	<u>Service Personnel (c)</u>	<u>Total Personnel</u>	<u>Active Student Enrollment</u>
2016	8,050	2,943	2,599	13,592	112,708
2017	8,099	2,953	2,613	13,665	113,151
2018	8,092	2,587	2,927	13,606	112,084
2019	8,141	2,604	2,895	13,640	111,854
2020	8,217	2,932	2,632	13,781	112,097
2021	8,224	2,888	2,417	13,529	107,379
2022	8,284	2,872	2,328	13,484	106,970
2023	8,400	2,933	2,431	13,764	106,703
2024	8,386	2,970	2,545	13,901	106,358
2025	8,359	3,061	2,533	13,953	105,738

(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

(c) Service personnel includes food service personnel, custodial employees, bus drivers and maintenance/warehouse employees.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Expenses</u>	<u>Active Student Enrollment*</u>	<u>Cost Per Pupil Enrolled</u>	<u>Percentage of Change</u>	<u>Professional Personnel</u>	<u>Ratio of Pupils to Professional Personnel</u>
2016	1,161,536,000	112,708	10,306	5.78%	8,050	13.9
2017	1,278,514,000	113,151	11,299	9.64%	8,099	13.9
2018	1,303,932,000	112,084	11,634	2.96%	8,092	13.8
2019	1,288,338,000	111,854	11,518	-0.99%	8,141	13.7
2020	1,465,479,000	112,097	13,073	13.50%	8,217	13.6
2021	1,531,381,000	107,379	14,261	9.09%	8,224	13.0
2022	1,398,684,000	106,970	13,075	-8.32%	8,284	12.9
2023	1,364,175,000	106,703	12,785	-2.22%	8,400	12.7
2024	1,546,375,000	106,358	14,539	13.72%	8,386	12.7
2025	1,674,534,000	105,738	15,837	8.92%	8,359	12.6

Note: Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

Source: District Records -\*Active enrollment changed to FTE

COBB COUNTY SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE BY FUNCTION  
LAST TEN FISCAL YEARS

	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019(a)</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
BEGINNING FUND BALANCE										
<b>REVENUES BY CATEGORY</b>										
Local	\$ 446,336,000	\$ 479,095,000	\$ 509,679,000	\$ 556,557,000	\$ 589,457,000	\$ 622,525,000	\$ 659,083,000	\$ 739,474,000	\$ 827,475,000	\$ 879,835,000
State	481,430,000	514,011,000	537,122,000	539,400,000	595,662,000	559,064,000	583,803,000	613,549,000	684,794,000	750,005,000
Federal	7,277,000	5,912,000	5,964,000	5,942,000	7,624,000	5,287,000	8,409,000	20,566,000	14,075,000	15,662,000
Transfers In/Other	1,354,000	4,949,000	655,000	19,828,000	426,000	709,000	285,000	819,000	5,628,000	796,000
Total	<u>936,397,000</u>	<u>1,003,967,000</u>	<u>1,053,420,000</u>	<u>1,121,727,000</u>	<u>1,193,169,000</u>	<u>1,187,585,000</u>	<u>1,251,580,000</u>	<u>1,374,408,000</u>	<u>1,531,972,000</u>	<u>1,646,298,000</u>
<b>EXPENDITURES BY FUNCTION</b>										
Instruction	694,953,000	715,250,000	726,735,000	767,201,000	823,950,000	735,116,000	870,884,000	959,680,000	1,086,346,000	1,182,715,000
Pupil Services	25,478,000	24,385,000	27,891,000	27,645,000	36,978,000	32,854,000	32,405,000	35,721,000	40,199,000	45,484,000
Improvement of Instr Services	10,372,000	12,518,000	13,897,000	20,556,000	20,522,000	22,510,000	23,402,000	27,548,000	33,550,000	40,772,000
Instructional Staff Training	-	-	-	-	-	25,000	6,000	-	67,000	76,000
Educational Media Services	15,340,000	15,676,000	15,834,000	16,510,000	17,738,000	17,178,000	18,241,000	20,480,000	22,604,000	24,052,000
General Administration	9,817,000	10,748,000	10,769,000	12,100,000	12,218,000	12,301,000	15,087,000	15,944,000	18,720,000	19,019,000
School Administration	68,971,000	71,356,000	75,311,000	70,791,000	76,989,000	76,708,000	81,059,000	90,995,000	101,624,000	108,359,000
Business Services	6,467,000	7,077,000	7,775,000	8,047,000	8,594,000	9,106,000	9,045,000	10,096,000	11,517,000	12,087,000
Maintenance and Operation	64,279,000	66,604,000	68,797,000	70,851,000	80,258,000	76,366,000	81,244,000	87,918,000	107,712,000	96,111,000
School Safety and Security	-	-	-	-	-	-	-	-	-	16,930,000
Student Transportation	46,566,000	47,984,000	51,150,000	55,013,000	55,801,000	48,533,000	54,083,000	64,484,000	83,496,000	82,936,000
Central Operations	18,098,000	16,921,000	19,064,000	21,140,000	18,877,000	19,498,000	19,827,000	23,671,000	38,073,000	42,258,000
Other Support Services	86,000	99,000	87,000	475,000	741,000	481,000	407,000	646,000	686,000	663,000
School Nutrition Program	-	419,000	409,000	386,000	471,000	477,000	411,000	454,000	1,312,000	969,000
Community Service Operations	79,000	82,000	86,000	90,000	98,000	98,000	102,000	405,000	469,000	569,000
Capital Outlay	21,000	16,000	-	2,372,000	14,000	1,809,000	6,269,000	-	-	534,000
Transfers Out	3,966,000	5,980,000	8,132,000	1,607,000	3,019,000	8,332,000	6,235,000	26,133,000	1,279,000	1,000,000
Total	<u>964,493,000</u>	<u>995,115,000</u>	<u>1,025,937,000</u>	<u>1,074,784,000</u>	<u>1,156,268,000</u>	<u>1,061,392,000</u>	<u>1,218,707,000</u>	<u>1,364,175,000</u>	<u>1,547,654,000</u>	<u>1,674,534,000</u>
Change in Accounting Principle							(1,710,000)			(1,434,000)
Ending Total Fund Balance	\$ 114,686,000	\$ 123,538,000	\$ 151,021,000	\$ 197,964,000	\$ 234,865,000	\$ 361,058,000	\$ 393,931,000	\$ 404,164,000	\$ 388,482,000	\$ 360,246,000
<b>Fund Balances</b>										
Nonspendable	\$ 1,004,000	\$ 2,151,000	\$ 980,000	\$ 828,000	\$ 1,227,000	\$ 1,234,000	\$ 1,333,000	\$ 1,135,000	\$ 1,677,000	\$ 1,868,000
Restricted	-	-	-	-	-	927,000	927,000	-	-	-
Committed	8,200,000	-	-	-	-	-	-	-	-	-
Assigned	20,342,000	15,023,000	30,535,000	66,131,000	83,681,000	163,978,000	181,354,000	201,331,000	176,438,000	158,470,000
Unassigned	74,840,000	96,064,000	109,206,000	120,705,000	139,657,000	184,619,000	198,307,000	189,688,000	198,357,000	186,464,000
Ending Total Fund Balance	<u>\$ 104,386,000</u>	<u>\$ 113,238,000</u>	<u>\$ 140,721,000</u>	<u>\$ 187,664,000</u>	<u>\$ 224,565,000</u>	<u>\$ 350,758,000</u>	<u>\$ 381,921,000</u>	<u>\$ 392,154,000</u>	<u>\$ 376,472,000</u>	<u>\$ 346,802,000</u>

(a) General Fund assigned fund balance increased due to the sale of three District properties.  
Source: District Records

COBB COUNTY SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE BY OBJECT  
LAST TEN FISCAL YEARS

	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019(a)	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
<b>BEGINNING FUND BALANCE</b>	\$ 132,482,000.00	\$ 104,386,000.00	\$ 113,238,000.00	\$ 140,721,000.00	\$ 187,664,000.00	\$ 224,565,000.00	\$ 350,758,000.00	\$ 381,921,000.00	\$ 392,154,000.00	\$ 376,472,000.00
<b>REVENUES BY CATEGORY</b>										
Local	\$ 446,336,000	\$ 479,095,000	\$ 509,679,000	\$ 556,557,000	\$ 589,457,000	\$ 622,525,000	\$ 659,083,000	\$ 739,474,000	\$ 827,475,000	\$ 879,835,000
State	481,430,000	514,011,000	537,122,000	539,400,000	595,662,000	559,064,000	583,803,000	613,549,000	684,794,000	750,005,000
Federal	7,277,000	5,912,000	5,964,000	5,942,000	7,624,000	5,287,000	8,409,000	20,566,000	14,075,000	15,662,000
Transfers In/Other	1,354,000	4,949,000	655,000	19,828,000	426,000	709,000	285,000	819,000	5,628,000	796,000
<b>Total</b>	<b>936,397,000</b>	<b>1,003,967,000</b>	<b>1,053,420,000</b>	<b>1,121,727,000</b>	<b>1,193,169,000</b>	<b>1,187,585,000</b>	<b>1,251,580,000</b>	<b>1,374,408,000</b>	<b>1,531,972,000</b>	<b>1,646,298,000</b>
<b>EXPENDITURES BY OBJECT</b>										
<b>Salaries</b>	<b>\$ 641,703,000.00</b>	<b>\$ 659,731,000.00</b>	<b>\$ 669,160,000.00</b>	<b>\$ 693,741,000.00</b>	<b>\$ 751,315,000.00</b>	<b>\$ 690,418,000.00</b>	<b>\$ 802,660,000.00</b>	<b>\$ 870,665,000.00</b>	<b>\$ 995,273,000.00</b>	<b>\$ 1,047,531,000.00</b>
<b>Fringe Benefits</b>										
Group Health Insurance	97,554,000	103,240,000	107,561,000	101,661,000	113,239,000	106,058,000	112,420,000	144,478,000	178,897,000	213,636,000
FICA	37,608,000	38,657,000	39,102,000	40,562,000	43,802,000	41,059,000	46,925,000	50,955,000	58,556,000	61,513,000
Medicare	8,807,000	9,054,000	9,158,000	9,424,000	10,262,000	9,413,000	10,992,000	11,941,000	13,711,000	14,415,000
Teachers Retirement System	82,820,000	86,467,000	103,002,000	130,503,000	143,647,000	121,351,000	142,545,000	158,815,000	178,615,000	198,680,000
Unemployment Compensation	99,000	99,000	62,000	62,000	101,000	240,000	96,000	99,000	102,000	103,000
Workers Compensation	5,287,000	5,594,000	7,320,000	7,596,000	8,284,000	6,731,000	6,534,000	7,659,000	8,915,000	11,455,000
On Behalf Payments	-	1,858,000	1,848,000	1,802,000	1,909,000	1,941,000	2,041,000	2,184,000	2,186,000	17,980,000
Supplemental Tax Shelter	389,000	313,000	290,000	270,000	313,000	268,000	271,000	283,000	209,000	213,000
Life & LTD Insurance	1,370,000	1,636,000	1,349,000	1,436,000	1,380,000	1,213,000	1,222,000	1,216,000	1,355,000	1,445,000
<b>Total Fringe Benefits</b>	<b>233,934,000</b>	<b>246,918,000</b>	<b>269,692,000</b>	<b>293,316,000</b>	<b>322,937,000</b>	<b>288,274,000</b>	<b>323,046,000</b>	<b>377,630,000</b>	<b>442,546,000</b>	<b>519,440,000</b>
<b>Total Salaries and Fringe Benefits</b>	<b>875,637,000</b>	<b>906,649,000</b>	<b>938,852,000</b>	<b>987,057,000</b>	<b>1,074,252,000</b>	<b>978,692,000</b>	<b>1,125,706,000</b>	<b>1,248,295,000</b>	<b>1,437,819,000</b>	<b>1,566,971,000</b>
<b>General Operating</b>										
Contract Services	8,223,000	10,046,000	9,674,000	10,668,000	9,182,000	7,492,000	8,870,000	10,087,000	9,636,000	14,133,000
Repairs & Maintenance Services - Technology Related	754,000	2,160,000	2,066,000	2,068,000	1,054,000	1,692,000	1,701,000	1,535,000	904,000	1,303,000
Rentals of Land or Building	-	-	-	77,000	6,000	-	44,000	71,000	69,000	79,000
Rental of Equipment & Vehicles	5,000	12,000	4,000	17,000	-	4,000	2,000	4,000	7,000	1,000
Other Rentals	243,000	261,000	272,000	84,000	20,000	188,000	70,000	75,000	105,000	22,000
Student Transportation Purchased from Other Sources	1,000	-	-	1,000	1,000	-	1,000	1,000	1,000	1,000
Insurance (Other Than Employee Benefits)	-	50,000	-	-	-	85,000	-	-	-	-
Communication (Postage, Advertising, etc.)	361,000	366,000	385,000	459,000	299,000	358,000	352,000	427,000	397,000	382,000
Web-based Subscriptions & Licenses	-	-	57,000	149,000	1,264,000	2,396,000	2,310,000	1,996,000	3,394,000	3,705,000
Tuition to Private Sources	162,000	117,000	221,000	251,000	346,000	339,000	253,000	736,000	853,000	850,000
Other Tuition	-	-	2,000	-	-	-	-	-	-	-
Travel - Board Member	1,000	2,000	1,000	2,000	-	-	1,000	2,000	3,000	3,000
Payments of Pass Through Funds	-	8,000	5,000	7,000	1,000	-	-	-	-	-
Payments to Charter Schools	13,543,000	11,638,000	4,202,000	4,421,000	2,585,000	-	-	-	-	-
Other Purchased Services	4,430,000	3,801,000	4,809,000	5,369,000	4,608,000	3,350,000	3,553,000	4,582,000	5,228,000	7,389,000
Residential Facilities	-	1,578,000	1,535,000	1,593,000	1,698,000	1,678,000	1,621,000	1,841,000	2,149,000	1,815,000
Supplies	9,281,000	8,631,000	8,608,000	8,177,000	6,906,000	10,405,000	9,693,000	11,010,000	9,527,000	10,188,000
Supplies - Technology Related	797,000	777,000	803,000	745,000	677,000	638,000	615,000	487,000	497,000	422,000
Computer Software	6,848,000	5,765,000	6,296,000	6,759,000	4,487,000	3,714,000	3,699,000	4,761,000	5,528,000	6,192,000
Expendable Equipment	1,493,000	1,656,000	1,370,000	1,173,000	839,000	1,420,000	1,034,000	1,643,000	1,835,000	1,933,000
Expendable Computer Equipment	2,445,000	1,558,000	2,463,000	2,604,000	2,671,000	2,115,000	1,186,000	1,159,000	1,254,000	1,226,000
Books & Periodicals	-	-	25,000	17,000	9,000	4,000	3,000	2,000	1,000	-
Dues & Fees	1,399,000	1,671,000	1,799,000	2,070,000	1,972,000	1,820,000	2,202,000	1,610,000	1,711,000	1,718,000
Other Expenditures	61,000	52,000	53,000	51,000	62,000	48,000	46,000	246,000	1,312,000	2,296,000
Transfer to Other Funds	3,966,000	5,980,000	8,132,000	1,607,000	3,019,000	8,332,000	6,235,000	26,133,000	1,279,000	1,000,000
Purchase of Equipment	339,000	361,000	398,000	386,000	445,000	2,564,000	6,704,000	490,000	358,000	535,000
Purchase of Buses	1,158,000	-	695,000	767,000	309,000	-	469,000	1,023,000	7,265,000	-
Purchase of Equipment - Technology Related	213,000	239,000	1,260,000	805,000	1,401,000	1,419,000	422,000	407,000	1,659,000	2,758,000
Land Acquisition	-	-	-	2,372,000	14,000	76,000	-	-	-	-
Land Improvements	61,000	83,000	262,000	388,000	511,000	163,000	135,000	-	-	-
Building Acquisition, Construction or Improvement	11,000	6,000	173,000	783,000	3,264,000	194,000	295,000	512,000	3,903,000	586,000
Textbooks	1,007,000	1,040,000	720,000	973,000	985,000	943,000	1,029,000	714,000	667,000	718,000
<b>Legal Fees</b>										
Legal Fees	959,000	950,000	864,000	1,459,000	1,068,000	1,142,000	2,047,000	2,045,000	1,177,000	2,745,000

Base Legal Fees	932,000	960,000	960,000	989,000	989,000	994,000	989,000	1,599,000	3,131,000	1,188,000
<b>Utilities</b>										
Water & Sewer	2,511,000	2,553,000	2,245,000	2,518,000	2,481,000	2,601,000	3,287,000	3,031,000	3,636,000	3,218,000
Natural Gas	1,502,000	1,351,000	1,545,000	1,657,000	1,452,000	1,524,000	1,796,000	1,759,000	1,696,000	2,084,000
Electricity	15,957,000	15,808,000	15,678,000	15,650,000	16,042,000	14,404,000	16,397,000	17,812,000	20,803,000	20,976,000
Gas and Diesel	3,355,000	3,570,000	4,367,000	4,586,000	3,398,000	2,282,000	5,479,000	6,077,000	6,383,000	5,561,000
Telephone	2,284,000	855,000	886,000	665,000	876,000	1,344,000	924,000	913,000	944,000	931,000
Repair and Maintenance	3,916,000	3,858,000	3,607,000	4,595,000	6,548,000	6,886,000	9,037,000	10,271,000	11,622,000	10,763,000
Employee Travel & Mileage	638,000	703,000	643,000	765,000	527,000	86,000	500,000	819,000	901,000	842,000
<b>Total</b>	<b>\$ 964,493,000</b>	<b>\$ 995,115,000</b>	<b>\$ 1,025,937,000</b>	<b>\$ 1,074,784,000</b>	<b>\$ 1,156,268,000</b>	<b>\$ 1,061,392,000</b>	<b>\$ 1,218,707,000</b>	<b>\$ 1,364,175,000</b>	<b>\$ 1,547,654,000</b>	<b>\$ 1,674,534,000</b>
<b>Ending Total Fund Balance</b>	<b>104,386,000</b>	<b>113,238,000</b>	<b>140,721,000</b>	<b>187,664,000</b>	<b>224,565,000</b>	<b>350,758,000</b>	<b>381,921,000</b>	<b>392,154,000</b>	<b>376,472,000</b>	<b>346,802,000</b>
<b>Fund Balances</b>										
Nonspendable	\$ 1,004,000	\$ 2,151,000	\$ 980,000	\$ 828,000	\$ 1,227,000	\$ 1,234,000	\$ 1,333,000	\$ 1,135,000	\$ 1,677,000	\$ 1,868,000
Restricted	-	-	-	-	-	927,000	927,000	-	-	-
Committed	8,200,000	-	-	-	-	-	-	-	-	-
Assigned	20,342,000	15,023,000	30,535,000	66,131,000	83,681,000	163,978,000	181,354,000	201,331,000	176,438,000	158,470,000
Unassigned	<u>74,840,000</u>	<u>96,064,000</u>	<u>109,206,000</u>	<u>120,705,000</u>	<u>139,657,000</u>	<u>184,619,000</u>	<u>198,307,000</u>	<u>189,688,000</u>	<u>198,357,000</u>	<u>186,464,000</u>
<b>Ending Total Fund Balance</b>	<b>\$ 104,386,000</b>	<b>\$ 113,238,000</b>	<b>\$ 140,721,000</b>	<b>\$ 187,664,000</b>	<b>\$ 224,565,000</b>	<b>\$ 350,758,000</b>	<b>\$ 381,921,000</b>	<b>\$ 392,154,000</b>	<b>\$ 376,472,000</b>	<b>\$ 346,802,000</b>

(a) General Fund assigned fund balance increased due to the sale of three District properties.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
GENERAL FUND REVENUE BY SOURCE  
LAST TEN FISCAL YEARS**

	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
<b>Local Revenue</b>										
Property Tax Revenue	\$ 384,221,000	\$ 417,004,000	\$ 444,795,000	\$ 485,825,000	\$ 515,945,000	\$ 540,663,000	\$ 572,105,000	\$ 640,105,000	\$ 717,005,000	\$ 772,645,000
Property Tag Revenue	42,420,000	40,012,000	40,328,000	41,996,000	43,420,000	49,224,000	53,640,000	56,519,000	57,412,000	57,538,000
Delinquent Tax Revenue	1,258,000	2,327,000	1,244,000	1,506,000	2,127,000	2,651,000	2,317,000	1,571,000	3,377,000	3,212,000
Intangible Tax Revenue	9,829,000	10,507,000	10,009,000	9,627,000	12,783,000	19,897,000	16,272,000	9,067,000	7,775,000	8,941,000
Real Estate Transfer	4,136,000	4,139,000	4,398,000	4,942,000	4,341,000	5,709,000	7,372,000	4,855,000	3,975,000	4,917,000
Alcoholic Beverages	1,210,000	1,310,000	1,259,000	1,302,000	1,402,000	1,740,000	1,832,000	1,393,000	1,842,000	1,439,000
Liquor by the Drink	567,000	534,000	769,000	914,000	795,000	817,000	1,255,000	1,447,000	1,415,000	1,414,000
Tuition	1,000	1,000	-	-	-	-	-	-	-	-
Interest on Delinquent Taxes	645,000	563,000	532,000	490,000	596,000	292,000	586,000	543,000	994,000	1,150,000
Interest Income	543,000	1,100,000	2,820,000	5,984,000	4,702,000	358,000	867,000	19,984,000	28,964,000	24,072,000
Half Time Exhibition	11,000	11,000	9,000	-	-	-	-	-	-	-
Local Revenue Cell Tower	607,000	395,000	1,889,000	1,807,000	989,000	523,000	1,760,000	1,520,000	1,346,000	1,236,000
Local Revenue Other (Reclass)	15,000	1,149,000	1,052,000	2,110,000	2,336,000	944,000	1,045,000	2,416,000	3,327,000	3,228,000
Reimbursement for Damages	1,000	-	-	-	-	-	-	-	-	-
Leased Property Revenue	39,000	43,000	43,000	-	-	-	-	54,000	43,000	43,000
<b>Total Local/Transfer Revenue</b>	<b>445,503,000</b>	<b>479,095,000</b>	<b>509,147,000</b>	<b>556,503,000</b>	<b>589,436,000</b>	<b>622,818,000</b>	<b>659,051,000</b>	<b>739,474,000</b>	<b>827,475,000</b>	<b>879,835,000</b>
<b>State Revenue</b>										
Miscellaneous State Grants	5,958,000	5,762,000	9,546,000	6,886,000	9,716,000	7,316,000	6,278,000	7,432,000	33,055,000	14,756,000
State of GA QBE Revenue	475,472,000	508,249,000	527,576,000	532,514,000	585,946,000	551,748,000	577,525,000	606,117,000	651,739,000	715,835,000
<b>Total State Revenue</b>	<b>481,430,000</b>	<b>514,011,000</b>	<b>537,122,000</b>	<b>539,400,000</b>	<b>595,662,000</b>	<b>559,064,000</b>	<b>583,803,000</b>	<b>613,549,000</b>	<b>684,794,000</b>	<b>730,591,000</b>
<b>Federal Revenue</b>										
Indirect Cost Revenue	3,059,000	3,277,000	3,252,000	3,551,000	4,321,000	2,114,000	4,480,000	13,198,000	5,921,000	5,450,000
ROTC Instructor Reimbursement	1,045,000	1,214,000	1,018,000	1,130,000	1,270,000	1,130,000	1,510,000	-	1,370,000	1,564,000
MedACE Revenue	984,000	1,007,000	901,000	1,047,000	1,403,000	965,000	2,004,000	2,146,000	1,106,000	1,842,000
Medicaid Revenue	1,260,000	212,000	773,000	195,000	608,000	827,000	390,000	5,200,000	5,658,000	6,770,000
Misc. Federal Revenue	929,000	202,000	20,000	19,000	22,000	251,000	25,000	22,000	20,000	36,000
<b>Total Federal Revenue</b>	<b>7,277,000</b>	<b>5,912,000</b>	<b>5,964,000</b>	<b>5,942,000</b>	<b>7,624,000</b>	<b>5,287,000</b>	<b>8,409,000</b>	<b>20,566,000</b>	<b>14,075,000</b>	<b>15,662,000</b>
<b>Local Revenue - Other</b>										
Local Revenue - Other	834,000	4,826,000	532,000	19,705,000	303,000	239,000	285,000	415,000	-	-
Sale of Assets	833,000	-	532,000	54,000	21,000	54,000	32,000	404,000	270,000	326,000
Transfer from Other Funds	520,000	123,000	123,000	123,000	123,000	123,000	-	-	5,358,000	470,000
	<b>2,187,000</b>	<b>4,949,000</b>	<b>1,187,000</b>	<b>19,882,000</b>	<b>447,000</b>	<b>416,000</b>	<b>317,000</b>	<b>819,000</b>	<b>5,628,000</b>	<b>796,000</b>
<b>Total Revenue</b>	<b>\$ 936,397,000</b>	<b>\$ 1,003,967,000</b>	<b>\$ 1,053,420,000</b>	<b>\$ 1,121,727,000</b>	<b>\$ 1,193,169,000</b>	<b>\$ 1,187,585,000</b>	<b>\$ 1,251,580,000</b>	<b>\$ 1,374,408,000</b>	<b>\$ 1,531,972,000</b>	<b>\$ 1,626,884,000</b>

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO  
 TOTAL GENERAL FUND EXPENDITURES  
 LAST TEN FISCAL YEARS**

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<b><u>Fiscal Year</u></b>	<b><u>Debt Service Expenditures</u></b>	<b><u>General Fund Expenditures</u></b>	<b><u>Ratio of Debt Service Fund to General Fund Expenditures</u></b>
2016	\$ -	962,567,000	0.00%
2017	-	989,135,000	0.00%
2018	-	1,017,805,000	0.00%
2019	-	1,073,177,000	0.00%
2020	-	1,153,249,000	0.00%
2021	-	1,053,060,000	0.00%
2022	-	1,212,472,000	0.00%
2023	-	1,338,042,000	0.00%
2024	-	1,546,375,000	0.00%
2025	-	1,673,534,000	0.00%

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
RESULTS OF ALL BOND AND SALES TAX REFERENDUMS  
1950 - PRESENT**

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**Referendums:**

<u>Year</u>	<u>Amount</u>	<u>Maturity</u>	<u>Action</u>	<u>Pro</u>	<u>Con</u>	<u>Void</u>	<u>Total Votes</u>	<u>Approval Percentage</u>
1950	\$ 1,500,000	1970	Passed	2,907	841	17	3,765	77.56%
1957	1,750,000	1977	Passed	2,023	562	31	2,616	78.26%
1961	2,500,000	1980	Passed	3,187	868	38	4,093	78.59%
1962	3,000,000	1983	Passed	2,816	986	36	3,838	74.07%
1964	4,000,000	1994	Passed	2,942	1,629	63	4,634	64.36%
1969	15,000,000	1990	Passed	7,769	2,922	5	10,696	72.67%
1973	16,500,000	1994	Passed	7,405	5,165	10	12,580	58.91%
1977	22,000,000	1996	Passed	10,694	4,241	22	14,957	71.60%
1979	20,000,000	1997	Passed	9,725	7,611	219	17,555	56.10%
1981	8,000,000	1997	Passed	9,858	7,511	103	17,472	56.76%
1985	27,000,000	1997	Passed	24,476	11,481	-	35,957	68.07%
1987	58,500,000	2001	Passed	10,716	2,573	65	13,354	80.64%
1989	59,500,000	2002	Passed	15,510	2,311	126	17,947	87.03%
1991	39,600,000	2004	Passed	20,197	6,409	268	26,874	75.91%
1995	220,865,000	2007	Passed	18,140	13,124	142	31,406	58.02%
1997	609,200,000	2002	Failed	14,204	18,820	177	33,201	43.01%
1998	626,773,000	2003	Passed	36,433	26,403	545	63,381	57.98%
2003	636,504,000	2008	Passed	36,078	10,262	-	46,340	77.85%
2008	797,657,000	2013	Passed	21,873	14,137	-	36,010	60.74%
2013	717,845,000	2018	Passed	23,273	17,325	44	40,642	57.33%
2017	797,022,000	2023	Passed	25,160	8,902	44	34,106	73.87%
2021	894,891,000	2028	Passed	35,466	13,723	-	49,189	72.10%

Note: 1997, 1998, 2003, 2008, 2013, 2017 and 2021 referendums were for a 1% local option sales tax with the amounts shown representing an estimate of collections for the full five year life of the tax.

Source: Cobb County Board of Elections.

**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2025**

Type of Coverage	Name of Company and Policy Number	Policy Period		Liability Limits	Annual Premium
		From	To		
Automobile Physical Damage	Obsidian Specialty Insurance GAAPCOB00126	04/17/2025	04/17/2026	\$5,000,000	\$150,000
Bus, Truck, Motor Vehicles Liability	Self Insured	6/1/1994	Ongoing	\$300,000	N/A
Property Theft	Self Insured	6/1/1994	Ongoing	\$50,000	N/A
Employee's Crime	Great American Insurance GVT F060994 01 00	8/1/2024	8/1/2025	\$7,500,000	\$28,526
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Federal Insurance 36030632 TPA	7/1/2024	7/1/2025	\$500,000,000	\$1,226,278
Student Athletic	Student Assurance Services 10-16-1539-470-100-3	8/1/2024	8/1/2025	Varies	Student/Parent Funded
Healthcare Professional Liability	Lloyd's of London NSPL103025	2/1/2025	2/01/2026	\$1,000,000	\$4,990
Superintendent's Bond	Old Republic Surety Co. APO2121620	5/1/2025	5/1/2026	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822-25	8/1/2024	8/1/2025	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Excess Worker's Compensation	Safety National Corp SP 4067407	10/1/2024	10/1/2025	\$1,000,000	\$261,614
Excess Flood	Lloyd's of London GHQF2296	07/01/2024	07/01/2025	\$2,853,000	\$7,982
Excess Flood Garrett MS	Lloyds of London DEF116700053-10	07/01/2024	07/01/2025	\$15,000,000	\$19,704
Aviation Liability	American Alterative 9036063	01/18/2025	1/18/2026	\$1,000,000	\$913
Disability, Long-Term	The Hartford 402273	1/1/2025	12/31/2025	180 Day Elimination Period. \$.117 per \$100 of monthly salary	Salary Based
Disability, Short-Term	The Hartford 402273	1/1/2025	12/31/2025	All plans- maximum benefit duration is 4 weeks.	Salary Based
STD Plan Option 1				14 Day Elimination Period. 66.67% of standard income up to \$1,500 per week.	Employee pays \$.265 per \$10 of weekly benefit.
STD Plan Option 2				60 Day Elimination Period. 66.67% of standard weekly income, up to \$1,500 per week.	Employee pays \$.152 per \$10 of weekly benefit.
STD Plan Option 3				14 Day Elimination Period. 50% of standard weekly income, up to \$1,200 per week.	Employee pays \$.266 per \$10 of weekly benefit.
STD Plan Option 4				60 Day Elimination Period. 50% of standard weekly income, up to \$1,200 per week.	Employee pays \$.167 per \$10 of weekly benefit.
Life Insurance and AD&D	The Hartford 402273	1/1/2025	12/31/2025		The first \$15,000 is paid by CCSD. (smokers and non-smokers) Employee can add \$.135 per \$1000.00

**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2025**

Type of Coverage	Name of Company and Policy Number	Policy Period		Liability Limits	Annual Premium
		From	To		
Dependent Life	The Hartford 402273	1/1/2025	12/31/2025	Coverage options: Child \$10,000 or \$25,000 Spouse up to \$50,000	Employee pays \$1.74 for \$10,000 of coverage of child(ren) or \$4.36 for \$25,000 of coverage; Spousal coverage rate depends on the age of the spouse.
Optional Life and AD&D	The Hartford 402273	1/1/2025	12/31/2025	Employee can choose up to 7 times his/her annual earnings. (Max. \$500,000)	Employee pays \$0.152 per \$1,000 of Supplemental Life coverage monthly.
Dental Insurance Plus Option	MetLife Dental 158287	1/1/2025	12/31/2025	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Employee pays \$48.78 for single coverage, \$91.24 for employee plus one, or \$148.78 for family coverage monthly.
Base Option		1/1/2025	12/31/2025	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Employee pays \$22.78 for single coverage, \$42.86 for employee plus one, or \$73.82 for family coverage monthly.
Critical Illness with Cancer Insurance	Voya 70174-2	1/1/2025	12/31/2025	Based on Benefit Schedule	Cost is determined based on age and amount of coverage elected by employee.
Vision Insurance Plus Plan	MetLife Vision 158287	1/1/2025	12/31/2025	Based on Benefit Schedule	Employee pays rates monthly depending on chosen plan. Single coverage is \$8.92; coverage for employee plus one family member is \$16.64, and family coverage is \$24.74 each month.
Base Plan		1/1/2025	12/31/2025		Single coverage is \$6.88; coverage for employee plus one family member is \$12.86, and family coverage is \$19.12 each month.
Legal Insurance	ARAG Group 17840	1/1/2025	12/31/2025	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family.
Accident Insurance	Voya 70174-2	1/1/2025	12/31/2025	Based on Benefit Schedule	Employee pays monthly premium of \$7.22 self, \$11.96 self and spouse, \$14.10 self and children, or \$18.84 family.
Hospital Indemnity	Voya 70174-2	1/1/2025	12/31/2025	Based on Benefit Schedule	Employee pays monthly premium of \$9.06 self, \$21.50 self and spouse, \$13.88 self and children, or \$26.32 family.

**Concluded.**

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL LUNCH AND BREAKFAST PROGRAM  
LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021(a)</u>	<u>2022(b)</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b><u>Lunch Meals Served:</u></b>										
Free	6,360,000	6,119,000	5,569,000	5,430,000	4,153,000	6,129,000	11,260,000	4,615,000	5,537,000	6,190,000
Reduced	783,000	868,000	834,000	860,000	695,000	13,000	0	907,000	908,000	585,000
Paid	<u>4,455,000</u>	<u>4,293,000</u>	<u>4,149,000</u>	<u>4,339,000</u>	<u>3,423,000</u>	<u>16,000</u>	<u>6,000</u>	<u>4,161,000</u>	<u>3,510,000</u>	<u>3,318,000</u>
Total	<u>11,598,000</u>	<u>11,280,000</u>	<u>10,552,000</u>	<u>10,629,000</u>	<u>8,271,000</u>	<u>6,158,000</u>	<u>11,266,000</u>	<u>9,683,000</u>	<u>9,955,000</u>	<u>10,093,000</u>
Daily Average	64,433	63,371	60,994	60,051	61,724	36,224	63,650	55,017	56,886	58,680
Student Price	\$2.25-\$2.50	\$2.25-\$2.50	\$2.25-\$2.50	\$2.35-\$2.60	\$2.35-\$2.60	\$2.50-\$2.75	\$2.75-\$3.00	\$2.75-\$3.00	\$3.50	\$3.50
<b><u>Breakfast Meals Served:</u></b>										
Free	2,916,000	2,853,000	2,527,000	2,456,000	1,988,000	3,713,000	4,590,000	2,246,000	2,635,000	3,204,000
Reduced	246,000	290,000	275,000	288,000	242,000	13,000	0	358,000	382,000	230,000
Paid	<u>453,000</u>	<u>468,000</u>	<u>469,000</u>	<u>517,000</u>	<u>460,000</u>	<u>16,000</u>	<u>3,000</u>	<u>863,000</u>	<u>614,000</u>	<u>520,000</u>
Total	<u>3,615,000</u>	<u>3,611,000</u>	<u>3,271,000</u>	<u>3,261,000</u>	<u>2,690,000</u>	<u>3,742,000</u>	<u>4,593,000</u>	<u>3,467,000</u>	<u>3,631,000</u>	<u>3,954,000</u>
Daily Average	20,083	20,287	18,908	18,424	20,075	22,012	25,949	19,699	20,749	22,988
Student Price	\$1.25	\$1.25	\$1.25	\$1.25	\$1.50	\$1.75	\$1.75	\$1.75	\$2.50	\$2.50
<b><u>Total Meals Served:</u></b>										
Free	9,276,000	8,972,000	8,096,000	7,886,000	6,141,000	9,842,000	15,850,000	6,861,000	8,172,000	9,394,000
Reduced	1,029,000	1,158,000	1,109,000	1,148,000	937,000	26,000	0	1,265,000	1,290,000	815,000
Paid	<u>4,908,000</u>	<u>4,761,000</u>	<u>4,618,000</u>	<u>4,856,000</u>	<u>3,883,000</u>	<u>32,000</u>	<u>9,000</u>	<u>5,024,000</u>	<u>4,124,000</u>	<u>3,838,000</u>
Total	<u>15,213,000</u>	<u>14,891,000</u>	<u>13,823,000</u>	<u>13,890,000</u>	<u>10,961,000</u>	<u>9,900,000</u>	<u>15,859,000</u>	<u>13,150,000</u>	<u>13,586,000</u>	<u>14,047,000</u>
Daily Average	84,516	83,658	79,902	78,475	81,799	58,236	89,599	74,716	77,635	81,668
Free/Reduced Meals %	67.7%	68.0%	66.6%	65.0%	64.6%	99.7%	99.9%	61.8%	69.6%	72.7%

(a) Due to the pandemic, USDA made all student meals free for the majority of the 2021 school year.

(b) Due to the pandemic, USDA made all student meals free for the 2022 school year and the majority of the summer learning recovery program.

*Meals rounded to nearest thousand.*

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
NUMBER OF SCHOOLS  
LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Special Schools</u>	<u>Total</u>
2016	67	25	16	4	112
2017	67	25	16	4	112
2018	67	25	16	4	112
2019	67	25	16	2	110
2020	67	25	17(a)	2	111
2021	66(b)	25	17	3	111
2022	66	26(c)	17	3	112
2023	66	26	17	3	112
2024	66	26	17	3	112
2025	66	26	17	3	112

**Notes on Special Schools (Programs):**

1. Ackerman Academy/Devereux is a residential treatment facility.
2. Aspire is a program.
3. Performing Learning Center (PLC) was a program that closed after FY2018.
4. Oakwood was a program that closed after FY2018.
5. South Cobb Early Learning Center is a program and has been open since 2021.
  - (a) In 2020 Cobb Horizon opened.
  - (b) In 2021, CCSD combined Clay and Harmony Leland Elementary at one location.
  - (c) In 2022, Pearson Middle School opened.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
NUMBER OF HIGH SCHOOL GRADUATES AND AVERAGE DAILY ATTENDANCE  
LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Active Student Enrollment*</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2016	112,708	107,872	96%	7,714	83.80%
2017	113,151	108,150	96%	7,970	83.60%
2018	112,084	106,863	95%	8,126	85.20%
2019	111,854	106,876	96%	8,261	87.00%
2020	112,097	107,899	96%	8,379	88.60%
2021	107,379	102,586	96%	8,084	87.20%
2022	106,970	100,455	94%	8,278	87.40%
2023	106,703	100,301	94%	8,273	87.70%
2024	106,358	99,977	94%	8,138	87.90%
2025	105,738	99,711	94%	8,874	89.20%

Note: Beginning in 2016 Graduate Percentages were adjusted to match the Georgia Department of Education four-year Adjusted Cohort Graduation Rate (ACGR). This rate calculation began for the school year ended 2012 and is released in October with a one-year lag. (The school year ended 2016 will be available October 2017)

Source: District Records - \*Active enrollment changed to FTE.

**COBB COUNTY SCHOOL DISTRICT  
ACTIVE ENROLLMENT BY GRADE LEVEL  
LAST TEN FISCAL YEARS**

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	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Pre-K and K	8,908	8,872	8,771	8,637	8,963	7,221	7,879	7,856	7,797	7,695
Grade 1	8,429	8,193	7,998	7,940	7,819	7,502	7,389	7,489	7,330	7,139
Grade 2	8,587	8,567	8,094	8,164	8,128	7,407	7,593	7,550	7,568	7,521
Grade 3	8,929	8,749	8,500	8,180	8,156	7,710	7,448	7,617	7,647	7,673
Grade 4	8,604	8,911	8,607	8,498	8,301	7,871	7,701	7,571	7,710	7,726
Grade 5	8,611	8,739	8,863	8,671	8,593	8,076	7,935	7,806	7,759	7,865
Grade 6	8,572	8,459	8,607	8,912	8,729	8,333	8,050	8,055	7,938	7,782
Grade 7	8,396	8,619	8,516	8,681	9,020	8,588	8,384	8,218	8,177	8,045
Grade 8	8,594	8,522	8,631	8,579	8,808	8,897	8,675	8,505	8,320	8,265
Grade 9	10,561	10,478	10,133	10,136	10,080	9,413	10,385	10,205	10,106	9,933
Grade 10	9,243	9,183	9,229	9,143	9,143	9,355	8,950	9,436	9,017	8,900
Grade 11	7,211	7,656	7,722	7,799	7,825	8,346	7,920	7,856	8,366	8,188
Grade 12	8,063	8,203	8,413	8,514	8,532	8,660	8,661	8,539	8,623	9,006
<b>Total</b>	<b>112,708</b>	<b>113,151</b>	<b>112,084</b>	<b>111,854</b>	<b>112,097</b>	<b>107,379</b>	<b>106,970</b>	<b>106,703</b>	<b>106,358</b>	<b>105,738</b>

Source : District Records; Changed to use FTE enrollment in starting in 2023.

**COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2025**

School Name	Grades	Active	Size of	Occupied	Number of	Portable	Square	Capacity
		Enrollment	Site (acres)	Year (a)	Classrooms	Classrooms	Footage	
Acworth Elementary	2-5	499	15.0	2001	59	-	131,924	925
Addison	K-5	571	12.5	1989	42	-	81,334	662
Argyle	K-5	333	8.8	1961	36	-	56,904	562
Austell	K-5	367	12.4	2005	36	-	85,236	562
Baker	K-5	738	15.0	1988	65	-	106,694	1,025
Bells Ferry	K-5	704	10.0	1962	46	20	83,098	737
Belmont Hills	K-5	267	10.2	1952	36	-	68,409	562
Big Shanty	3-5	511	22.3	1969	52	1	84,461	837
Birney	K-5	725	26.8	1973	59	-	105,886	925
Blackwell	K-5	580	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	-	-	49,828	412
Brumby	K-5	963	18.0	2018	73	-	168,576	1,162
Bryant	K-5	865	22.9	1991	61	2	116,071	962
Bullard	K-5	799	20.0	2003	63	-	136,261	987
Chalker	K-5	679	26.4	1997	62	-	124,148	975
Cheatham Hill	K-5	1,021	19.2	1997	68	-	137,108	1,063
City View	K-5	870	31.6	2001	61	-	123,000	962
Clarkdale	K-5	785	15.0	2012	55	-	129,988	887
Clay- Harmony Leland	K-5	1,013	15.2	2020	78	-	186,930	1,250
Clay	K-5	-	8.0	1961	-	-	55,412	450
Compton	K-5	593	28.3	1969	50	-	88,079	800
Davis	K-5	635	13.0	1987	50	-	86,131	800
Dowell	K-5	898	28.9	1989	62	2	106,003	975
Due West	K-5	626	10.2	1957	38	2	70,367	600
East Side	K-5	1,072	11.0	2011	69	-	149,764	1,087
Eastvalley	K-5	679	20.0	2023	61	-	150,884	962
Fair Oaks	K-5	703	10.3	1957	54	1	97,993	875
Ford	K-5	750	52.5	1991	53	2	91,129	862
Frey	K-5	691	26.2	1996	62	-	125,717	975
Garrison Mill	K-5	649	14.1	1984	44	-	85,775	700
Green Acres	K-5	584	10.1	1995	44	-	90,915	700
Hayes	K-5	802	24.2	1994	61	-	119,189	962
Hendricks	K-5	538	23.0	2002	61	-	123,025	962
Hollydale	K-5	526	15.0	1968	53	-	89,012	862
Keheley	K-5	393	20.7	1987	38	-	70,537	600
Kemp	K-5	894	28.0	2003	61	-	123,000	962
Kennesaw	K-2	560	20.7	1992	62	-	116,400	975
Kincaid	K-5	603	24.0	1972	48	-	83,969	762
King Springs	K-5	1,101	9.9	2020	77	-	162,621	1,237
LaBelle	K-5	339	10.2	1955	44	-	82,912	700
Lewis	K-5	550	10.9	1986	61	-	115,363	962
Mableton	K-5	945	12.1	2012	61	-	148,523	962
McCall Primary	K-1	265	6.0	2005	36	-	88,158	512
Milford	K-5	389	8.7	1954	40	-	73,352	637
Mount Bethel	K-5	898	25.0	1978	60	4	110,096	937
Mountain View	K-5	837	16.1	2017	61	-	144,362	962
Murdock	K-5	847	15.3	1975	61	-	123,233	962
Nicholson	K-5	413	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,260	16.8	1998	70	-	135,082	937
Norton Park	K-5	643	9.2	1961	52	5	87,935	837
Pickett's Mill	K-5	753	40.9	2008	63	-	139,090	987
Pitner	K-5	802	22.2	2003	61	-	136,261	962
Powder Springs	K-5	805	15.9	1988	57	-	101,870	900
Powers Ferry	K-5	475	10.0	1951	30	4	59,190	462
Riverside Elementary	K-5	471	9.0	2005	36	-	85,236	562
Rocky Mount	K-5	576	21.8	1977	39	-	72,896	612
Russell	K-5	568	14.1	1961	61	-	104,362	962
Sanders	K-5	626	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	634	10.2	1956	58	-	99,735	912
Shallowford Falls	K-5	591	15.3	1990	61	-	112,620	962
Smyrna	K-5	870	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,104	16.0	1978	74	-	143,618	1,162
Still	K-5	755	10.9	1978	62	-	117,539	975

**COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2025**

<u>School Name</u>	<u>Grades</u>	Active	Size of	Occupied	Number of	Portable	Square	<u>Capacity</u>
		<u>Enrollment</u>	<u>Site (acres)</u>	<u>Year (a)</u>	<u>Classrooms</u>	<u>Classrooms</u>	<u>Footage</u>	
Teasley	K-5	974	12.9	1961	52	7	108,100	837
Timber Ridge	K-5	529	11.5	1990	39	-	73,450	612
Tritt	K-5	804	23.7	1979	60	-	109,769	937
Varner	K-5	705	20.0	1991	62	-	109,827	975
Vaughan	K-5	600	28.0	1996	60	-	122,260	937
Awtrey	6-8	593	26.2	1964	64	-	156,660	1,037
Barber	6-8	790	25.8	2005	71	-	178,465	1,162
Betty Gray	6-8	702	28.7	1962	56	-	133,881	900
Campbell	6-8	1,368	33.2	1951	87	-	220,228	1,437
Cooper	6-8	1,000	75.1	2001	71	-	170,905	1,162
Daniell	6-8	884	20.0	1965	72	-	177,356	1,175
Dickerson	6-8	1,225	21.9	1980	76	-	169,453	1,237
Dodgen	6-8	1,178	20.6	1975	75	-	183,798	1,225
Durham	6-8	984	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,352	17.6	2018	84	-	222,963	1,387
Floyd	6-8	776	20.0	1964	68	-	166,551	1,112
Garrett	6-8	891	36.6	1972	60	3	152,212	975
Griffin	6-8	991	24.4	1972	70	-	186,947	1,137
Hightower Trail	6-8	944	26.4	1993	62	-	149,038	1,012
Lindley	6-8	905	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	979	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,209	29.4	2006	83	-	191,128	1,362
Mabry	6-8	938	22.0	1979	71	-	165,479	1,162
McCleskey	6-8	540	34.8	1980	58	-	149,577	937
McClure	6-8	1,030	38.0	2006	71	-	191,209	1,162
Palmer	6-8	803	43.1	2001	71	-	175,974	1,162
Pearson	6-8	806	10.0	2021	62	-	176,646	1,012
Pine Mountain	6-8	506	39.7	1979	56	-	169,809	900
Simpson	6-8	884	22.0	1988	59	-	143,888	962
Smitha	6-8	866	25.5	1993	70	-	169,345	1,137
Tapp	6-8	809	16.9	1975	70	8	157,435	1,137
Allatoona	9-12	1,560	114.7	2008	100	-	330,289	1,937
Campbell	9-12	3,085	47.9	1964	169	-	497,352	3,303
Cobb Horizon	9-12	927	16.1	2020	20	-	94,627	337
Harrison	9-12	2,224	73.0	1991	133	-	444,830	2,587
Hillgrove	9-12	2,282	152.3	2006	113	-	339,683	2,212
Kell	9-12	1,587	63.1	2002	104	-	321,068	2,025
Kennesaw Mountain	9-12	1,695	75.0	2001	102	-	319,000	1,987
Lassiter	9-12	2,005	49.3	1980	107	-	376,835	2,087
McEachern	9-12	2,175	74.9	1930	126	-	504,107	2,450
North Cobb	9-12	2,463	46.8	1957	147	-	486,573	2,862
Osborne	9-12	2,790	51.0	1961	124	-	466,189	2,312
Pebblebrook	9-12	2,574	52.5	1963	141	-	478,053	2,750
Pope	9-12	1,793	47.0	1987	98	-	336,955	1,912
South Cobb	9-12	2,081	66.0	1951	134	-	474,304	2,612
Sprayberry	9-12	1,769	41.3	1973	104	36	350,530	2,025
Walton	9-12	2,705	65.2	1975	145	-	466,505	2,837
Wheeler	9-12	2,401	48.4	1964	116	-	434,631	2,187
Hawthorne (Haven)	6-12	-	6.2	1958	-	-	32,500	-
Aspire	K-12	-	10.1	1957	-	1	50,270	-
Devereux Georgia (c)	1-12	54	-	-	-	-	-	-
South Cobb Early Learning (d)	PK	-	8.4	1951	-	-	65,127	-
TOTALS		105,738	3,117.5		7,409.0	98	18,659,264	125,801

\* Total active enrollment does not include online virtual classrooms.

- (a) Occupied year represents the year during which the school was initially opened and utilized for instructional purposes, but does not reflect the most recent year of subsequent additions, improvements, or renovations, if any.
- (b) With the opening of Smyrna Elementary for school year 2013-14, Brown Elementary closed at the end of 2012-13. During fiscal year ended 2015, Brown facilities were used to house Teasley primary grades during construction of new classrooms at Teasley Elementary.
- (c) Operated by unaffiliated non-profit entities. Enrollment reports by Cobb County School District; buildings do not belong to the district.

Source: District Records



## Glossary

*Artwork by Norah T at Kell HS*

## **GLOSSARY**

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understandings concerning financial accounting procedures of the Cobb County School District. Several terms, which are not primarily financial accounting terms, have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

### **ACCOUNTING SYSTEM**

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

### **ACCRUE**

To record revenues when earned, or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

### **ACCRUAL BASIS ACCOUNTING**

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is received or the payment is made. See also **REVENUE** and **EXPENDITURES**.

### **ACT (AMERICAN COLLEGE TESTING)**

A standardized test used for college admissions in the United States.

### **ADMINISTRATION**

The general regulation, direction, and control of the affairs of the local education agency.

### **AD VALOREM TAXES**

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also **TAX DIGEST** and **ASSESSED VALUATION**.

### **AGENCY FUND**

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

### **ALLOTMENT, TEACHER**

The teachers are allotted to the schools based on active enrollment. The formula used for allocations meets the provisions of the State Board of Education and accrediting standards.

### **ACFR (ANNUAL COMPREHENSIVE FINANCIAL REPORT)**

A set of financial statements of a governmental entity prepared in accordance with the Generally Accepted Accounting Principles and the Governmental Accounting Standards requirements.

## **GLOSSARY**

### **APPROPRIATION**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: Appropriation is usually limited in amount and as to the time when it may be expended.

### **AVERAGE DAILY ATTENDANCE**

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

### **AVID (ADVANCEMENT VIA INDIVIDUAL DETERMINATION)**

A college readiness program that aims to prepare students for success in higher education.

### **ASSESSED VALUATION**

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full-assessed value is used as the tax basis in Georgia.

### **BALANCE SHEET**

A financial statement disclosing the assets, liabilities, and equity of an entity at a specified date in conformity with **GAAP**.

### **BALANCED BUDGET**

A financial plan in which projected income and other revenues equals, or exceeds, the amount proposed to be spent.

### **BOARD OF EDUCATION / DISTRICT**

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, or school trustees. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

### **BOND**

A written promise, generally under seal, to pay a specified sum of money (face value) at a fixed time in the future (date of maturity), and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

### **BONDED DEBT**

The part of the school district debt covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

### **BONDS PAYABLE**

The face value of bonds issued and unpaid.

### **BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

## **GLOSSARY**

The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

### **BUDGET ADJUSTMENTS**

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

### **BUDGET CALENDAR**

The schedule of key dates used in the preparation and adoption of the Annual Budget.

### **BUDGET CONTROL**

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

### **BUDGET DOCUMENT**

The instrument used as a comprehensive financial plan of operations of the Board of Education.

### **BUILDINGS**

A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to, and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

### **CAPITAL BUDGET**

A plan of proposed capital outlay with the accompanying finance method for the current fiscal period, which is usually a part of the current year budget. If a Capital Program exists, it will consist of the first capital program year. A **CAPITAL PROGRAM** may also be referred to as a Capital Budget.

### **CAPITAL OUTLAYS**

Expenditures result in the acquisition of, or addition to, land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time.

### **CAPITAL PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

### **CASH BASIS ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended.

### **CERTIFIED TAX DIGEST**

An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

### **CLASSIFICATION - FUNCTION**

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

## **GLOSSARY**

### **CLASSIFICATION - OBJECT**

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

### **CLD (CULTURALLY AND LINGUISTICALLY DIVERSE)**

Refers to a population of students who come from diverse cultural, ethnic, racial, and language backgrounds.

### **CODING**

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

### **COLLECTION RATE**

A collection rate of 99% is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

### **CONTRACT SERVICES**

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

### **COST PER STUDENT**

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

### **CTAE (Career, Technical, and Agricultural Education)**

CTAE refers to a broad set of career-focused, skills-based educational programs offered in middle schools and high schools that prepare students for both college pathways and direct entry into the workforce.

### **CTLS (COBB TEACHING & LEARNING SYSTEM)**

Cobb County School District's online learning system.

### **DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes.

### **DEBT LIMIT**

The maximum amount of gross or net debt which is legally permitted.

### **DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

### **DELINQUENT TAXES**

Taxes that remain unpaid on or after the due date for which a penalty for non-payment is attached.

### **DISBURSEMENTS**

Payments for goods and services.

### **DONATIONS (PRIVATE SOURCES)**

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

## **GLOSSARY**

### **ELs**

English learners

### **ELA (ENGLISH LANGUAGE ARTS)**

The comprehensive study and application of encompassing reading, writing, speaking, and listening skills.

### **ELEMENTARY SCHOOL**

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

### **EMPLOYEE BENEFITS (FRINGE BENEFITS)**

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are group health or life insurance, contribution to employee retirement, Social Security/Medicare, and Worker's Compensation.

### **ENCUMBRANCE ACCOUNTING**

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

### **ENCUMBRANCES**

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

### **EQUIPMENT**

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Computers, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures, and similar items permanently fixed to or within a building are considered as part of the building.)

### **ESOL**

English to Speakers of Other Languages

### **ESTIMATED REVENUE**

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

### **EXPENDITURES**

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements, and shared revenues.

### **EXPENSES**

Outflows or other use of assets or incurring liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

## **GLOSSARY**

### **FEDERAL REVENUE**

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

### **FERPA (FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT)**

The Federal law enacted in 1974 that protects the privacy of student education records.

### **FISCAL PERIOD**

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

### **FISCAL YEAR**

A twelve-month period to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

### **FIXED ASSETS**

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue to use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

### **FORECAST**

A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

### **FRINGE BENEFITS**

Total employers share of FICA Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

### **FTE (FULL-TIME EQUIVALENCE-EMPLOYEE)**

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

### **FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)**

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

- Study Hall
- Non-credit courses
- Driver's education
- Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
- Courses that require complete participation in an extracurricular activity
- Serving as a student assistant, unless this activity is an approved career or vocational education work program
- Individual study courses that have no outline of course objectives available

## **GLOSSARY**

- Other courses designated by the State Board
- The student is not enrolled in a program or not attending regularly
- A resident student paying tuition or fees in excess of the local cost per student
- A non-resident student paying tuition or fees in excess of the local cost per student
- A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

### **FUNCTION**

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable, and mutually exclusive. Both the budget and the financial reports group activities within "functions."

### **FUND**

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

### **FUND BALANCE**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

### **FUND BALANCE, UNRESERVED**

The portion of Fund Balance that is not reserved for encumbrances, debt service, or similar items.

### **FUND - CAPITAL PROJECTS**

Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment. These funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds.

### **FUND - DEBT SERVICE**

Funds used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

### **FUND - ENTERPRISE**

Funds used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

## **GLOSSARY**

### **FUND - GENERAL**

Funds used to finance the ordinary operations of the local education agency for all financial resources except those required to be accounted for in another fund.

### **FUND - INTERNAL SERVICE**

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

### **FUND - SPECIAL RESERVE**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

### **FUND - TRUST AND AGENCY - FIDUCIARY**

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A trust fund is usually in existence over a longer period than an agency fund. Primarily, agency funds function as a clearing mechanism for cash resources collected by the district held for a short period and then disbursed to authorized recipients.

### **GAAP (Generally Accepted Accounting Principles)**

The set of standard rules and guidelines that companies in the United States must follow when preparing financial statements.

### **GENERAL LONG-TERM DEBT**

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

### **GNETS (GEORGIA NETWORK FOR EDUCATIONAL AND THERAPEUTIC SUPPORT)**

A program that provides special education services to students with disabilities.

### **GRANT**

Contributions of money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

### **HIGH SCHOOL**

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

### **HVAC**

Heating, ventilation and air conditioning.

### **INSTRUCTION**

Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

## **GLOSSARY**

### **INSTRUCTIONAL MATERIALS - SUPPLIES**

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

### **INTER-FUND TRANSFERS**

Amounts transferred from one fund to another fund except loans, interfund services provided and used, and reimbursements.

### **INVOICE**

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

### **KINDERGARTEN**

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

### **LAND**

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

### **LAPSE**

The difference between budgeted revenue and expenses and actual revenue and expenses.

### **LEVY**

*Verb* - to impose taxes or special assessments.

*Noun* - the total of taxes or special assessments imposed by a governmental unit.

### **LIABILITY (INSURANCE)**

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

### **LOCAL FAIR SHARE**

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Fair Share equates to five effective mills on the equalized, adjusted tax digest as certified by the Department of Audits and adjusted for exemptions. Local Fair Share is subtracted from the total QBE revenue entitlements.

### **LOST AND DAMAGED TEXTBOOKS**

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

### **LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

## **GLOSSARY**

### **MAINTENANCE OF PLANT**

Those activities concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

### **MIDDLE SCHOOL**

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

### **MILL**

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of one cent (\$.001).

### **MILLAGE RATE**

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

### **MODIFIED ACCRUAL BASIS ACCOUNTING**

The basis of accounting which recognizes revenue when measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end.

### **OBJECT**

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

### **OPERATING BUDGET**

The budget for everyday needs of the school district, but does not include salary and fringe benefit accounts.

### **PAYROLL (COSTS)**

All costs covered under the following objects of expenditure: Certified Salaries, Classified Salaries, and Employee Benefits.

### **PER PUPIL (ALLOTMENT)**

An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

### **PER STUDENT (EXPENDITURE)**

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

### **PERSONNEL - ADMINISTRATIVE**

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity (i.e., Superintendent of schools).

## **GLOSSARY**

### **PERSONNEL - CLERICAL**

Personnel occupying positions with major responsibilities that include the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

### **PERSONNEL - INSTRUCTIONAL**

Those who render services dealing directly with the instruction of pupils. Included here are teachers and paraprofessionals.

### **PERSONNEL - MAINTENANCE**

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

### **PROGRAM**

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

### **PROGRAM BUDGET**

A program budget organizes spending based on specific programs or activities, rather than just categories of expenses.

### **PROGRAM WEIGHTS**

Program weights are the numbers the Georgia Department of Education uses to show how much funding each type of student or program needs. Weights are calculated by comparing the cost of educating a student in a specific program to the cost of educating a “base” student in a regular classroom.

- The state first figures out the cost of a basic, general-education student. This is the base weight, set at 1.000.
- Then, for each special program - like special education, gifted, ESOL, CTAE, or remedial - the state calculates how much more it costs to educate a student in that program.
- The extra cost becomes the program weight. For example, if a program costs 40% more than the base program, its weight might be 1.40 or, if it costs 120% more, the weight might be 2.20.
- These weights are applied to the number of students in each program to determine how much funding a district receives.

See also **QBE**.

### **PROPERTY INSURANCE**

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

### **PROPRIETARY FUND**

A fund used to account for ongoing organizations and activities which are similar to those found in the private sector.

### **PUPIL TRANSPORTATION SERVICES**

Activities involved with the transportation of pupils to and from school activities, as provided by state law. This includes trips between home and school or trips to school activities.

## GLOSSARY

### PURCHASE ORDER

A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

### PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

### QBE (QUALITY BASIC EDUCATION) - ALLOTMENTS

Funds are allotted by the state based on “Weighted FTE” to the school district. The programs of allotment under QBE are as follows:

Program	Weight		Program	Weight
Kindergarten	1.6920		Special Education - Category 1	2.4792
Kindergarten Early Intervention	2.0979		Special Education - Category 2	2.9259
Grades 1-3	1.3038		Special Education - Category 3	3.7212
Grades 1-3 Early Intervention	1.8410		Special Education - Category 4	6.0210
Grades 4-5	1.0421		Special Education - Category 5	2.5327
Grades 4-5 Early Intervention	1.8363		Gifted - Special Ed - Category 6	1.7359
Middle School 6-8	1.1445		Remedial	1.3710
High School Grades 9-12 (base)	1.0000		Alternative	1.5041
CTAE 9-12	1.1754		ESOL	2.6356

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

The QBE formula is based on FTE counts that are taken primarily in the previous school year; therefore, there will be a need to adjust the total allotment mid-year as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request additional funds from the General assembly.

### QBE – MID YEAR ADJUSTMENT

The adjustment of QBE allotments that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning based on the FTE count taken in the previous year.

### QBE – AUSTERITY

The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

### REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for, or on behalf of, another governmental unit or department or for an individual, firm, or corporation.

### RENTALS

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

## **GLOSSARY**

### **RESERVE**

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

### **RESERVE FOR ENCUMBRANCES**

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

### **REVENUE**

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

### **REVISED BUDGET**

An increase or decrease to the initial original budget adopted by the governing body.

### **RTI (RESPONSE TO INTERVENTION)**

A way to identify and support students who need extra academic or behavioral help to succeed in school.

### **SALARIES**

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

### **SAT (SCHOLASTIC APTITUDE TEST)**

Standardized test widely used for college admission in the United States.

### **SCHOOL**

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings.

### **SCHOOL PLANT**

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

### **SCHOOL SITE**

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

### **SERIAL BONDS**

A set of bonds issued at the same time but having different maturity dates.

### **SPECIAL EDUCATION**

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.

### **SPLOST**

Special Purpose Local Option Sales Tax – an extra one-cent sales tax voted on and approved by citizens of the county to be used by the school district for capital improvements and debt retirement.

### **STEAM (SCIENCE, TECHNOLOGY, ENGINEERING, THE ARTS AND MATHEMATICS) / STEM (SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS)**

Approach to learning that uses Science, Technology, Engineering, the Arts and Mathematics as access points for guiding student inquiry, dialogue, and critical thinking.

## **GLOSSARY**

### **SUPPLIES**

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

### **SUPPLY TEACHER**

A long-term substitute teacher that works from ten days to twelve weeks.

### **TAXES**

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

### **TAX DIGEST**

The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis. All taxable property is identified, including homes, land, and motor vehicles, and is given an assessed value. Exemptions that include homestead, senior, and disabled veterans are subtracted from the assessed value. The tax digest is certified in July of each year and the local board of education sets the official millage rate.

### **TRANSFERS**

An amount transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.

### **TRAVEL**

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

### **TUITION, RECEIVED**

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the district.

### **VOCATIONAL PROGRAM**

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.