

COBB COUNTY SCHOOL DISTRICT

FY2026 Budget Financial Overview



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FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: A - Property Tax - Digest

FY2026 Proposed Budget: \$794,418,987

| | | <u>Change</u> | <u>% Change</u> |
|---------------|---------------|---------------|-----------------|
| FY2022 Actual | \$572,103,657 | | |
| FY2023 Actual | \$640,104,770 | \$68,001,113 | 11.89% |
| FY2024 Actual | \$717,005,453 | \$76,900,683 | 12.01% |

| | |
|------------------------|---------------|
| FY2025 Original Budget | \$785,619,822 |
| FY2025 Revised Budget | \$784,361,575 |

Revenue Description: Taxes levied on real and personal property, based on values assessed as of January 1 each year. 1) Real property consists of real estate and any permanently affixed improvements such as buildings. 2) Personal property consists of a) furniture, fixtures, machinery, equipment, inventory, or any other personal property used in business and b) aircraft and boats/motors owned by any individual or corporation.

Calculations:

| | |
|--|----------------------|
| 2024 Property Value Digest | \$42,957,977,849 |
| X .02090 Increase in Total Digest <i>The Cobb Tax Assessor is estimating a 2.09% Increase in Total Digest</i> | <u>\$897,821,737</u> |
| Subtotal | \$43,855,799,586 |
| x .0187 Mills (CCSD 18.70 Millage Rate) | \$820,103,452 |
| x .985 (98.5% Collection Rate) | \$807,801,900 |
| x .984 (1.6% Cobb County Collection Fee) | \$794,877,070 |
| - Acworth TAD | <u>(\$458,083)</u> |
| Total Projected Revenue | \$794,418,987 |



CARLA JACKSON

Tax Commissioner

HEATHER WALKER

Chief Deputy

June 18, 2024

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

Dear Mr. Ragsdale:

This letter is to certify the 2024 School Digest as follows:

| Net M & O Digest | |
|-----------------------------|-------------------------|
| Real Property | \$39,421,175,988 |
| Personal Property | \$2,627,694,757 |
| Motor Vehicle | \$157,225,340 |
| Mobile Homes | \$13,331,705 |
| Public Utilities | \$893,136,270 |
| Timber 100% Value | \$0 |
| Heavy Duty Equipment | \$2,639,129 |
| Net Total | \$43,115,203,189 |

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

Sincerely,

Carla Jackson
Tax Commissioner

| | |
|----------------------------|------------------|
| Net Total | \$43,115,203,189 |
| Motor Vehicle | -\$157,225,340 |
| 2024 Property Value Digest | \$42,957,977,849 |

Cobb County Board of Tax Assessors

2025 Tax Digest Projection

(County wide ONLY)

March 14, 2025

Christine Stinchcomb
Director/Chief Appraiser

---2025 County-wide TAX DIGEST PRELIMINARY PROJECTION---

Commercial

| | |
|--------------------------|-------------------|
| 2024 Digest as Submitted | \$ 14,064,608,050 |
| Adjustments | \$ (585,482,464) |
| Projected Adjustments | \$ (66,496,103) |
| 2024 Adjusted Digest | \$ 13,412,629,483 |
| Projected Growth | \$ 275,000,000 |
| Projected Revaluation | \$ 500,000,000 |
| Total Growth & Reval | \$ 775,000,000 |
| Projected 2025 Digest | \$ 14,187,629,483 |
| Difference | 0.87% |

Residential

| | |
|--------------------------|-------------------|
| 2024 Digest as Submitted | \$ 43,483,760,122 |
| Adjustments | \$ (98,296,499) |
| Projected Adjustments | \$ (959,634) |
| 2024 Adjusted Digest | \$ 43,384,503,989 |
| Projected Growth | \$ 300,000,000 |
| Projected Revaluation | \$ 1,000,000,000 |
| Total Growth & Reval | \$ 1,300,000,000 |
| Projected 2025 Digest | \$ 44,684,503,989 |
| Difference | 2.76% |

Personal

| | |
|--------------------------|------------------|
| 2024 Digest as Submitted | \$ 4,290,205,988 |
| Adjustments | \$ 6,711,239 |
| Projected Adjustments | \$ (4,000,000) |
| 2024 Adjusted Digest | \$ 4,292,917,227 |
| Projected Growth | \$ (34,000,000) |
| Projected Revaluation | \$ - |
| Total Growth & Reval | \$ (34,000,000) |
| Projected 2025 Digest | \$ 4,258,917,227 |
| Difference | -0.73% |

TOTAL DIGEST

| | |
|-----------------------|-------------------|
| 2024 Digest Total | \$ 61,838,574,160 |
| Projected 2025 Digest | \$ 63,131,050,699 |
| Increase/Decrease | 2.09% |

Projections do not include impact from exemptions such as Homestead or Freeport.

The Tax Digest figures presented are estimates based upon work performed up to this date.

This projection does not include estimates for motor vehicles, mobile homes, public utilities etc.

Each year, the tax digest is reduced to some degree due to the appeals process.

The values being presented are assessed values. The assessed value is 40% of Fair Market Value.

Appraisal Staff is still reviewing data from sales, permits, personal property returns, etc., that may affect the final tax digest.

This years news!

Number of parcels increased in value is less than last year.

Average change per residential parcel less than last year.

Residential market is still slowing down.

Commercial segments slowing down.

New Property Tax Legislation!

PP exemption increased by law to under \$20K.

Assessment Notice mailing dates:

Commercial - April 18 Residential - May 9

Value Change Data Estimates -

Commercial - 6,000 properties will see a change

Residential - 67,000 properties will see a change

We need help from the county, cities, and schools to insure that all advertisements and public hearings are conducted in accordance with state law and that all required documents are **provided by the normal deadline.**

Tommy Allegood, Mayor
Board of Aldermen:
Toby Carmichael
Steve Prather
Brett North
Tim Richardson
Tim Houston



James Albright, City Manager
Douglas R. Haynie, City Attorney
Regina R. Russell, City Clerk
4415 Center Street
Acworth, Georgia 30101
(678) 801-4024
www.acworth-ga.gov

January 24, 2025

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

Reference: Acworth Tax Allocation District – 2024 Digest Increment Due

Dear Mr. Johnson

The City has received the 2024 digest assessment information on the Acworth TAD parcels from Cobb County. The 2024 school district increment due to the Acworth TAD is \$458,083. The attachment details the information for each levying authority.

Please remit the amount due prior to February 14, 2025

Respectfully,

Lindy Tisdal
Deputy City Treasurer

RECEIVED

COBB COUNTY SCHOOL DISTRICT
ACCOUNTS PAYABLE



FY2026 BUDGET DEVELOPMENT REVENUE



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

FY2026 Proposed Budget: \$55,857,482

| | | <u>Change</u> | <u>% Change</u> |
|---------------|--------------|---------------|-----------------|
| FY2022 Actual | \$53,640,484 | | |
| FY2023 Actual | \$56,518,515 | \$2,878,031 | 5.37% |
| FY2024 Actual | \$57,413,446 | \$894,931 | 1.58% |

| | |
|------------------------|--------------|
| FY2025 Original Budget | \$53,127,671 |
| FY2025 Revised Budget | \$53,127,671 |

Revenue Description: Property tax collected for registering and titling motor vehicles. Existing vehicle owners, prior to March 2013, have the option to continue to operate under the ad valorem or "birthday" tax system and pay the annual taxes with their birthday being the due date. The Title Ad Valorem Tax or TAVT was introduced in the 2013 Georgia Legislative Session. TAVT eliminates the "birthday tax" or the motor vehicle ad valorem tax for new or used vehicle purchases as of March 2013. A one-time TAVT will be collected by the county tax commissioner before a new title is issued and the vehicle is registered. Ad Valorem Vehicle Revenue is estimated to decline due to the attrition of qualifiers for this form of taxation. This decline will be offset with the increase in TAVT collected by all subsequent new/used vehicle sales.

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|--------------------------|---------------|---------------|---------------|----------------|
| July to June Collections | \$57,413,446 | \$56,518,515 | \$53,640,484 | \$55,857,482 |

| | |
|----------------------|--------------|
| <u>FY2026</u> | |
| Projected Revenue | \$55,857,482 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: C - Delinquent Property Tax

FY2026 Proposed Budget: \$2,604,683

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$2,316,925 | | |
| FY2023 Actual | \$1,570,560 | \$-746,365 | -32.21% |
| FY2024 Actual | \$3,377,015 | \$1,806,455 | 115.02% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$2,072,217 |
| FY2025 Revised Budget | \$2,072,217 |

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

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2025) to determine the projected FY2026 revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|-------------------------------|---------------|---------------|---------------|----------------|
| July to December Collections | \$1,166,658 | \$932,007 | \$1,411,774 | |
| July to June Collections | \$3,377,015 | \$1,570,560 | \$2,316,925 | |
| Collection % July to December | 34.55% | 59.34% | 60.93% | 51.61% |

FY2026

| | |
|-------------------------------------|-------------|
| FY2025 July to December Collections | \$1,344,190 |
| Prior Years' Average Collection % | 51.61% |
| Projected Revenue | \$2,604,683 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: D - Intangible Tax

FY2026 Proposed Budget: \$5,694,786

| | | <u>Change</u> | <u>% Change</u> |
|---------------|--------------|---------------|-----------------|
| FY2022 Actual | \$16,271,877 | | |
| FY2023 Actual | \$9,067,234 | \$-7,204,643 | -44.28% |
| FY2024 Actual | \$7,775,162 | \$-1,292,072 | -14.25% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$4,984,897 |
| FY2025 Revised Budget | \$4,984,897 |

Revenue Description: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. The tax for recording the notes is at the rate of \$1.50 for each \$500, or fractional part of the face amount of the note. The maximum amount of the recording tax on any single note is \$25,000.

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2025) to determine the projected FY2026 revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|-------------------------------|---------------|---------------|---------------|----------------|
| July to December Collections | \$1,978,838 | \$3,757,705 | \$7,514,428 | |
| July to June Collections | \$7,775,162 | \$9,067,234 | \$16,271,877 | |
| Collection % July to December | 25.45% | 41.44% | 46.18% | 37.69% |

FY2026

| | |
|-------------------------------------|-------------|
| FY2025 July to December Collections | \$2,146,365 |
| Prior Years' Average Collection % | 37.69% |
| Projected Revenue | \$5,694,786 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: E - Real Estate Transfer Tax

FY2026 Proposed Budget: \$3,115,144

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$7,371,701 | | |
| FY2023 Actual | \$4,854,682 | \$-2,517,019 | -34.14% |
| FY2024 Actual | \$3,974,512 | \$-880,170 | -18.13% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$3,642,158 |
| FY2025 Revised Budget | \$3,642,158 |

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

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2025) to determine the projected FY2026 revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|-------------------------------|---------------|---------------|---------------|----------------|
| July to December Collections | \$1,467,547 | \$2,102,225 | \$2,798,860 | |
| July to June Collections | \$3,974,512 | \$4,854,682 | \$7,371,701 | |
| Collection % July to December | 36.92% | 43.30% | 37.97% | 39.40% |

FY2026

| | |
|-------------------------------------|-------------|
| FY2025 July to December Collections | \$1,227,263 |
| Prior Years' Average Collection % | 39.40% |
| Projected Revenue | \$3,115,144 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: F - Alcoholic Beverage Tax

FY2026 Proposed Budget: \$1,398,374

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$1,831,217 | | |
| FY2023 Actual | \$1,393,864 | \$-437,353 | -23.88% |
| FY2024 Actual | \$1,841,834 | \$447,970 | 32.14% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$2,093,390 |
| FY2025 Revised Budget | \$2,093,390 |

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

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2025) to determine the projected FY2026 revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|-------------------------------|---------------|---------------|---------------|----------------|
| July to December Collections | \$779,369 | \$562,404 | \$657,562 | |
| July to June Collections | \$1,841,834 | \$1,393,864 | \$1,831,217 | |
| Collection % July to December | 42.31% | 40.35% | 35.91% | 39.52% |

FY2026

| | |
|-------------------------------------|-------------|
| FY2025 July to December Collections | \$552,684 |
| Prior Years' Average Collection % | 39.52% |
| Projected Revenue | \$1,398,374 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: G - Liquor by the Drink Tax

FY2026 Proposed Budget: \$1,443,586

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$1,254,641 | | |
| FY2023 Actual | \$1,447,232 | \$192,591 | 15.35% |
| FY2024 Actual | \$1,414,632 | \$-32,600 | -2.25% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$1,236,139 |
| FY2025 Revised Budget | \$1,236,139 |

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

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2025) to determine the projected FY2026 revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|-------------------------------|---------------|---------------|---------------|----------------|
| July to December Collections | \$504,015 | \$654,292 | \$523,624 | |
| July to June Collections | \$1,414,632 | \$1,447,232 | \$1,254,641 | |
| Collection % July to December | 35.63% | 45.21% | 41.73% | 40.86% |

FY2026

| | |
|-------------------------------------|-------------|
| FY2025 July to December Collections | \$589,801 |
| Prior Years' Average Collection % | 40.86% |
| Projected Revenue | \$1,443,586 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: H - Interest on Delinquent Taxes

FY2026 Proposed Budget: \$680,862

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-----------|---------------|-----------------|
| FY2022 Actual | \$586,416 | | |
| FY2023 Actual | \$543,372 | \$-43,044 | -7.34% |
| FY2024 Actual | \$994,026 | \$450,654 | 82.94% |

| | |
|------------------------|-----------|
| FY2025 Original Budget | \$563,262 |
| FY2025 Revised Budget | \$563,262 |

Revenue Description: Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal.

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2025) to determine the projected FY2026 revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|-------------------------------|---------------|---------------|---------------|----------------|
| July to December Collections | \$407,351 | \$241,251 | \$690,101 | |
| July to June Collections | \$994,026 | \$543,372 | \$586,416 | |
| Collection % July to December | 40.98% | 44.40% | 117.68% | 67.69% |

FY2026

| | |
|-------------------------------------|-----------|
| FY2025 July to December Collections | \$460,853 |
| Prior Years' Average Collection % | 67.69% |
| Projected Revenue | \$680,862 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: I - Interest Income

FY2026 Proposed Budget: \$17,529,445

| | | <u>Change</u> | <u>% Change</u> |
|---------------|--------------|---------------|-----------------|
| FY2022 Actual | \$869,680 | | |
| FY2023 Actual | \$19,879,024 | \$19,009,344 | 2185.79% |
| FY2024 Actual | \$28,963,653 | \$9,084,629 | 45.70% |

| | |
|------------------------|--------------|
| FY2025 Original Budget | \$17,529,445 |
| FY2025 Revised Budget | \$17,529,445 |

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

Calculations: Projected average interest on CCSD investments is estimated to remain similar to FY2025.

| | |
|----------------------|--------------|
| <u>FY2026</u> | |
| Projected Revenue | \$17,529,445 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: J - Local Revenue - Cell Tower

FY2026 Proposed Budget: \$499,185

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$1,758,612 | | |
| FY2023 Actual | \$1,625,624 | \$-132,988 | -7.56% |
| FY2024 Actual | \$1,346,283 | \$-279,341 | -17.18% |

| | |
|------------------------|-----------|
| FY2025 Original Budget | \$858,484 |
| FY2025 Revised Budget | \$858,484 |

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

Calculations: FY2026 estimate based on current contracts. See attached schedule.

FY2026

| | |
|-------------------|-----------|
| Projected Revenue | \$499,185 |
|-------------------|-----------|

| Cobb County School District | | |
|--|----------------------------|----------------------|
| Cell Tower - Projected Revenue FY2026 | | |
| School | Tenant | Revenue |
| Allatoona | Crown Castle/882456 | \$ 30,000.00 |
| Argyle | Crown Castle/827063 | \$ - |
| Bryant | Crown Castle/822817 | \$ - |
| Chalker | American Tower/00303413 | \$ 14,400.00 |
| Cheatham Hill | Crown Castle/824908 | \$ 36,000.00 |
| Eastside | SBA Properties/GA02627 | \$ 16,200.00 |
| Eastvalley #1 | Comcast Hut/2464 | \$ 50,042.00 |
| Eastvalley #2 | Crown Castle/827684 | \$ - |
| Floyd | SBA Monarch Towers/GA40979 | \$ - |
| Ford | SBA Towers/GA01082 | \$ 19,200.00 |
| Frey | Crown Castle/840725 | \$ 12,000.00 |
| Garrison Mill | Comcast Hut/2279 | \$ 9,000.00 |
| Harrison #1 | Crown Castle/809067 | \$ - |
| Harrison #2 | Crown Castle/874765 | \$ - |
| Lassiter #1 | Crown Castle/809063 | \$ - |
| Lassiter #2 | Crown Castle/813018 | \$ 109,807.00 |
| Lassiter #3 | SBA Towers/GA00742 | \$ 6,600.00 |
| Mabry #1 | Crown Castle/822397 | \$ 12,000.00 |
| Mabry #2 | American Tower/303389 | \$ - |
| McClure | Phoenix Towers/US-GA-1000 | \$ - |
| McEachern | Crown Castle/874755 | \$ 12,420.00 |
| Murdock #1 | Crown Castle/809065 | \$ - |
| Murdock #2 | SBA Towers/GA01066 | \$ 14,400.00 |
| North Cobb | SBA Monarch Towers/GA40972 | \$ 35,474.16 |
| Osborne | Crown Castle/828313 | \$ 9,600.00 |
| Pope | Crown Castle/826782 | \$ - |
| Russell | SBA Properties/GA02632 | \$ 19,200.00 |
| South Cobb | Crown Castle/840724 | \$ 12,000.00 |
| Sprayberry #1 | Crown Castle/809062 | \$ - |
| Sprayberry #2 | SBA Properties/GA02625 | \$ 6,600.00 |
| Still | Comcast Hut/2057 | \$ 50,042.00 |
| Tritt | Crown Castle/840731 | \$ 12,000.00 |
| Walton | SBA Monarch Towers/GA40977 | \$ 12,200.00 |
| Wheeler #1 | Crown Castle/809064 | \$ - |
| Wheeler #2 | Crown Castle/812783 | \$ - |
| Total Due | | \$ 499,185.16 |
| | | |
| | | 2/10/2025 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: K - Local Revenue - Other

FY2026 Proposed Budget: \$2,262,264

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$1,044,562 | | |
| FY2023 Actual | \$2,415,500 | \$1,370,938 | 131.25% |
| FY2024 Actual | \$3,326,730 | \$911,230 | 37.72% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$1,467,942 |
| FY2025 Revised Budget | \$1,467,942 |

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

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|--------------------------|---------------|---------------|---------------|----------------|
| July to June Collections | \$3,326,730 | \$2,415,500 | \$1,044,562 | \$2,262,264 |
| <u>FY2026</u> | | | | |
| Projected Revenue | \$2,262,264 | | | |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: L - Sale of Assets

FY2026 Proposed Budget: \$319,824

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-----------|---------------|-----------------|
| FY2022 Actual | \$285,355 | | |
| FY2023 Actual | \$403,859 | \$118,504 | 41.53% |
| FY2024 Actual | \$270,257 | \$-133,602 | -33.08% |

| | |
|------------------------|-----------|
| FY2025 Original Budget | \$309,410 |
| FY2025 Revised Budget | \$309,410 |

Revenue Description: Revenue received from the sale of school assets.

Calculations: Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation. FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|--------------------------|---------------|---------------|---------------|----------------|
| July to June Collections | \$270,257 | \$403,859 | \$285,355 | \$319,824 |

| | |
|----------------------|-----------|
| <u>FY2026</u> | |
| Projected Revenue | \$319,824 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: M - Leased Property

FY2026 Proposed Budget: \$43,000

| | | <u>Change</u> | <u>% Change</u> |
|---------------|----------|---------------|-----------------|
| FY2022 Actual | \$32,250 | | |
| FY2023 Actual | \$53,750 | \$21,500 | 66.67% |
| FY2024 Actual | \$43,000 | \$-10,750 | -20.00% |

| | |
|------------------------|----------|
| FY2025 Original Budget | \$43,000 |
| FY2025 Revised Budget | \$43,000 |

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

Calculations: FY2026 - Lease Revenue - Rose Garden \$43,000

FY2026

| | |
|-------------------|----------|
| Projected Revenue | \$43,000 |
|-------------------|----------|

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: N - Transfer from Other Funds

FY2026 Proposed Budget: \$470,000

| | | <u>Change</u> |
|---------------|-------------|---------------|
| FY2022 Actual | \$0 | |
| FY2023 Actual | \$415,000 | \$415,000 |
| FY2024 Actual | \$5,358,082 | \$4,943,082 |

| | |
|------------------------|-----------|
| FY2025 Original Budget | \$470,000 |
| FY2025 Revised Budget | \$470,000 |

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

FY2024 Actuals include reimbursements to the General Fund for SPLOST VI start-up projects.

Calculations: ASP Transfer \$470,000

FY2026

| | |
|-------------------|-----------|
| Projected Revenue | \$470,000 |
|-------------------|-----------|

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: O - Miscellaneous State Grants

FY2026 Proposed Budget: \$16,257,061

| | | <u>Change</u> | <u>% Change</u> |
|---------------|--------------|---------------|-----------------|
| FY2022 Actual | \$6,278,549 | | |
| FY2023 Actual | \$7,432,466 | \$1,153,917 | 18.38% |
| FY2024 Actual | \$33,055,025 | \$25,622,559 | 344.74% |

FY2025 Original Budget \$13,056,826

FY2025 Revised Budget \$13,056,826

Revenue Description: The FY2026 Grants are based on the FY2025 Grant Revised Budgets.

Calculations:

| | FY2025 Original Budget | Change | FY2026 Proposed Budget |
|---|-----------------------------------|--------------------|-----------------------------------|
| Vocational Ed-Supervision | \$57,754 | \$14 | \$57,768 |
| Instruction/Innovation Extended Year Grant | \$3,168 | \$567 | \$3,735 |
| Vocational Ag Ed Extended Year | \$4,595 | \$263 | \$4,858 |
| Vocational - Apprenticeship | \$37,635 | (\$135) | \$37,500 |
| Vocational - Industry Certification | \$27,004 | (\$1,624) | \$25,380 |
| Vocational - Ag Extended Day | \$10,912 | \$279 | \$11,191 |
| Vocational - Extended Day | \$165,791 | \$45,907 | \$211,698 |
| Construction Bond | \$858,000 | (\$265,675) | \$592,325 |
| Heavy Equipment Grant | \$0 | \$162,000 | \$162,000 |
| Grant for Residential & Reintegration Services | \$338,925 | \$0 | \$338,925 |
| Special Ed - State Preschool | \$4,538,771 | \$617,198 | \$5,155,969 |
| Devereux | \$1,061,955 | \$0 | \$1,061,955 |
| HB280 Math & Science Supplements | \$458,867 | \$0 | \$458,867 |
| Hygiene Grant | \$93,086 | \$2,951 | \$96,037 |
| Dyslexia Services Grant | \$205,363 | \$0 | \$205,363 |
| Graduate Ready to Attain Grant (GRASP) | \$200,000 | \$70,000 | \$270,000 |
| School Security Grant | \$4,995,000 | \$188,640 | \$5,183,640 |
| Sub-Total | \$13,056,826 | \$820,385 | \$13,877,211 |
| Amended FY2025 Safety & Security Grant Funds (\$21,635 per School) | \$0 | \$2,379,850 | \$2,379,850 |
| Total Miscellaneous Grants | \$13,056,826 | \$3,200,235 | \$16,257,061 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: P - State of Georgia QBE

FY2026 Proposed Budget: \$741,353,105

| | | <u>Change</u> | <u>% Change</u> |
|---------------|---------------|---------------|-----------------|
| FY2022 Actual | \$577,523,544 | | |
| FY2023 Actual | \$606,116,926 | \$28,593,382 | 4.95% |
| FY2024 Actual | \$651,738,723 | \$45,621,797 | 7.53% |

| | |
|------------------------|---------------|
| FY2025 Original Budget | \$705,043,420 |
| FY2025 Revised Budget | \$705,515,860 |

Revenue Description: The State of Georgia uses a funding formula called the Quality Basic Education Act. To determine the total state funds for a specific school system, the following formula is used:

FTE Count x Program Weight x Base Amount x Training & Experience Factor - Local Five Mill Share = QBE

Calculations:

| QBE Earnings Estimates | FY2025 Revised Budget | Change | FY2026 Proposed Budget |
|---|--------------------------|---------------------|---------------------------|
| QBE Earnings | \$903,550,277 | \$36,600,416 | \$940,150,693 |
| Pupil Transportation | \$15,102,829 | \$1,416,358 | \$16,519,187 |
| Nurses | \$2,564,490 | \$6,875 | \$2,571,365 |
| Military Counselors | \$49,493 | \$4,282 | \$53,775 |
| Five Mill Local Fair Share | (\$216,223,669) | (\$1,718,246) | (\$217,941,915) |
| State Bus Funds Adjustment (Board Approved 12/5/24) | \$472,440 | (\$472,440) | \$0 |
| Total QBE Funding | \$705,515,860 | \$35,837,245 | \$741,353,105 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: Q - Indirect Cost

FY2026 Proposed Budget: \$7,276,720

| | | <u>Change</u> | <u>% Change</u> |
|---------------|--------------|---------------|-----------------|
| FY2022 Actual | \$4,479,917 | | |
| FY2023 Actual | \$11,593,281 | \$7,113,364 | 158.78% |
| FY2024 Actual | \$5,920,893 | \$-5,672,388 | -48.93% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$5,726,019 |
| FY2025 Revised Budget | \$5,726,019 |

Revenue Description: An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the Georgia Department of Education. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.

Calculations:

| | Budget Estimate FY2026 |
|---|-------------------------------|
| Calculated based on restricted rate: | <u>3.90% Rate</u> |
| Title I | \$816,581 |
| Special Ed Flow Through & Preschool | \$880,458 |
| Career, Technical, Agricultural Education | \$31,357 |
| Title II-A | \$108,171 |
| Homeless | \$3,548 |
| Title IV-A, Student Support & Academic Enrichment | \$65,929 |
| Title IV-B, 21 st Century Learning | \$8,659 |
| GNETS State Grant 1% Only | \$22,017 |
| Calculated based on unrestricted rate: | <u>13.67% Rate</u> |
| Food Service | \$5,340,000 |
| Total | \$7,276,720 |

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2026

Cobb County - 633

SCHOOL SYSTEM/RESA

| Account No. | Description | Total All Funds Expenditures | Expenditures Excluded (A) | Expenditures Not Allowable (B) | Expenditures Indirect (C) | Expenditures Direct (D) |
|-------------------|--|------------------------------|---------------------------|--------------------------------|---------------------------|-------------------------|
| <u>1000 - 000</u> | INSTRUCTION | 1,354,290,782.83 | 169,165,691.10 | | | 1,185,125,091.73 |
| <u>2100 - 000</u> | PUPIL SERVICES | 52,815,397.76 | 4,387,739.27 | 192,323.76 | | 48,235,334.73 |
| <u>2210 - 000</u> | IMPROVEMENT OF INSTRUCTIONAL SERVICES | 44,914,992.99 | 3,924,716.58 | | | 40,990,276.41 |
| <u>2213 - 000</u> | INSTRUCTIONAL STAFF TRAINING | 13,052,525.11 | 902,200.48 | | | 12,150,324.63 |
| <u>2220 - 000</u> | EDUCATIONAL MEDIA SERVICES | 24,622,323.84 | 2,029,020.07 | | | 22,593,303.77 |
| <u>2230 - 000</u> | FEDERAL GRANT ADMINISTRATION | 1,308,018.05 | 89,527.05 | | | 1,218,491.00 |
| <u>2300 - 000</u> | GENERAL ADMINISTRATION | 22,608,676.97 | 2,880,808.85 | 13,672,771.33 | 5,011,637.78 | 1,043,459.01 |
| <u>2400 - 000</u> | SCHOOL ADMINISTRATION | 112,635,342.07 | 10,406,952.77 | 102,228,389.30 | | |
| <u>2500 - 000</u> | SUPPORT SERVICES - BUSINESS | 26,959,046.80 | 4,044,955.76 | | 11,482,089.11 | 11,432,001.93 |
| <u>2600 - 000</u> | MAINTENANCE AND OPERATION OF PLANT SERVICES | 111,814,913.92 | 7,406,443.97 | | | 104,408,469.95 |
| <u>2700 - 000</u> | STUDENT TRANSPORTATION SERVICE | 91,258,330.31 | 9,834,742.55 | | | 81,423,587.76 |
| <u>2800 - 000</u> | SUPPORT SERVICES - CENTRAL | 43,438,617.06 | 3,949,633.40 | | 37,881,479.74 | 1,607,503.92 |
| <u>2900 - 000</u> | OTHER SUPPORT SERVICES | 2,629,608.86 | 75,568.25 | | 610,436.17 | 1,943,604.44 |
| <u>3100 - 000</u> | SCHOOL NUTRITION PROGRAM | 73,639,025.52 | 34,557,510.11 | | | 39,081,515.41 |
| <u>3200 - 000</u> | ENTERPRISE OPERATIONS | 3,536,080.02 | 3,248.25 | | | 3,532,831.77 |
| <u>3300 - 000</u> | COMMUNITY SERVICES OPERATIONS | 10,195,849.79 | 201,320.08 | | | 9,994,529.71 |
| <u>4000 - 000</u> | FACILITIES ACQUISITION AND CONSTRUCTION SERVICES | 174,871,419.81 | 130,316,920.84 | | | 44,554,498.97 |
| <u>5000 - 000</u> | OTHER OUTLAYS | 12,145,940.71 | 12,145,940.71 | | | |
| <u>6000 - 000</u> | TOTAL EXPENDITURES AND OTHER USES | 2,176,736,892.42 | 396,322,940.09 | 116,093,484.39 | 54,985,642.80 | 1,609,334,825.14 |

Actual Indirect Cost (Column D from this plan) : 54,985,642.80

Direct Cost + Not Allowable Expenditures :

1,725,428,309.53

RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2026

Cobb County - 633

SCHOOL SYSTEM/RESA

| | | | | | |
|-------------------------------------|-------------|---------------|--|---------|---------------|
| FY 2024 Carry-Forward Adjustments : | | 1,819,780.93 | times 2024 Approved Indirect Cost Rate % : | 2.58 | |
| 1. | NET TOTAL : | 56,805,423.73 | 2. | TOTAL : | 44,516,050.39 |

Line 1 Minus Line 2 = Under/Over Recovered Amount : 12,289,373.34

Indirect Cost Plan Rate (Restricted) = $\frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}}$ = 3.90%

NON-RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2026

Cobb County - 633

SCHOOL SYSTEM/RESA

| Account No. | Description | Total All Funds Expenditures | Expenditures Excluded (A) | Expenditures Not Allowable (B) | Expenditures Indirect (C) | Expenditures Direct (D) |
|-------------------|--|------------------------------|---------------------------|--------------------------------|---------------------------|-------------------------|
| <u>1000 - 000</u> | INSTRUCTION | 1,354,290,782.83 | 169,165,691.10 | | 28,838,690.12 | 1,156,286,401.61 |
| <u>2100 - 000</u> | PUPIL SERVICES | 52,815,397.76 | 4,387,739.27 | | 1,501,943.31 | 46,925,715.18 |
| <u>2210 - 000</u> | IMPROVEMENT OF INSTRUCTIONAL SERVICES | 44,914,992.99 | 3,924,716.58 | | | 40,990,276.41 |
| <u>2213 - 000</u> | INSTRUCTIONAL STAFF TRAINING | 13,052,525.11 | 902,200.48 | | | 12,150,324.63 |
| <u>2220 - 000</u> | EDUCATIONAL MEDIA SERVICES | 24,622,323.84 | 2,029,020.07 | | | 22,593,303.77 |
| <u>2230 - 000</u> | FEDERAL GRANT ADMINISTRATION | 1,308,018.05 | 89,527.05 | | | 1,218,491.00 |
| <u>2300 - 000</u> | GENERAL ADMINISTRATION | 22,608,676.97 | 2,880,808.85 | 138,611.26 | 18,545,797.85 | 1,043,459.01 |
| <u>2400 - 000</u> | SCHOOL ADMINISTRATION | 112,635,342.07 | 10,406,952.77 | 102,228,389.30 | | |
| <u>2500 - 000</u> | SUPPORT SERVICES - BUSINESS | 26,959,046.80 | 4,044,955.76 | | 11,482,089.11 | 11,432,001.93 |
| <u>2600 - 000</u> | MAINTENANCE AND OPERATION OF PLANT SERVICES | 111,814,913.92 | 7,406,443.97 | | 104,408,469.95 | |
| <u>2700 - 000</u> | STUDENT TRANSPORTATION SERVICE | 91,258,330.31 | 9,834,742.55 | | 4,376,397.47 | 77,047,190.29 |
| <u>2800 - 000</u> | SUPPORT SERVICES - CENTRAL | 43,438,617.06 | 3,949,633.40 | | 39,128,572.58 | 360,411.08 |
| <u>2900 - 000</u> | OTHER SUPPORT SERVICES | 2,629,608.86 | 75,568.25 | | 610,436.17 | 1,943,604.44 |
| <u>3100 - 000</u> | SCHOOL NUTRITION PROGRAM | 73,639,025.52 | 34,557,510.11 | | 257,948.45 | 38,823,566.96 |
| <u>3200 - 000</u> | ENTERPRISE OPERATIONS | 3,536,080.02 | 3,248.25 | | | 3,532,831.77 |
| <u>3300 - 000</u> | COMMUNITY SERVICES OPERATIONS | 10,195,849.79 | 201,320.08 | | | 9,994,529.71 |
| <u>4000 - 000</u> | FACILITIES ACQUISITION AND CONSTRUCTION SERVICES | 174,871,419.81 | 130,316,920.84 | | | 44,554,498.97 |
| <u>5000 - 000</u> | OTHER OUTLAYS | 12,145,940.71 | 12,145,940.71 | | | |
| <u>6000 - 000</u> | TOTAL EXPENDITURES AND OTHER USES | 2,176,736,892.42 | 396,322,940.09 | 102,367,000.56 | 209,150,345.01 | 1,468,896,606.76 |

Actual Indirect Cost (Column D from this plan) : 209,150,345.01

Direct Cost + Not Allowable Expenditures : 1,571,263,607.32

NON-RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2026

Cobb County - 633

SCHOOL SYSTEM/RESA

| | | | | | |
|-------------------------------------|-------------|----------------|--|---------|----------------|
| FY 2024 Carry-Forward Adjustments : | | 8,528,786.32 | times 2024 Approved Indirect Cost Rate % : | 13.49 | |
| 1. | NET TOTAL : | 217,679,131.33 | 2. | TOTAL : | 211,963,460.63 |

Line 1 Minus Line 2 = Under/Over Recovered Amount : 5,715,670.70

Indirect Cost Plan Rate (NonRestricted) = $\frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}}$ = 13.67%

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: R - ROTC Reimbursement

FY2026 Proposed Budget: \$1,277,357

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$1,509,851 | | |
| FY2023 Actual | \$1,604,765 | \$94,914 | 6.29% |
| FY2024 Actual | \$1,370,442 | \$-234,323 | -14.60% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$1,199,180 |
| FY2025 Revised Budget | \$1,199,180 |

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

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

FY2026

| | |
|-------------------|-------------|
| Projected Revenue | \$1,277,357 |
|-------------------|-------------|

CCSD FEDERAL REIMBURSEMENT PROJECTION FOR FY2026 JROTC INSTRUCTOR SALARIES

| School | Branch | Current Step | Current Monthly MIP Amount | CCSD Annual Supplement Amount (Based on current step) | Base Salary | Drill Team Supplement | Annual Salary | Federal Reimbursement 50% MIP Annual Amount |
|------------|-----------|--------------|-------------------------------|---|--------------|--------------------------|----------------|--|
| WHEELER | AIR FORCE | 1 | \$9,144.98 | \$5,964.83 | \$115,704.59 | \$4,251.54 | \$119,956.13 | \$54,869.88 |
| WHEELER | AIR FORCE | 4 | \$6,707.22 | \$8,756.91 | \$89,243.55 | \$4,251.54 | \$93,495.09 | \$40,243.32 |
| CAMPBELLHS | ARMY | 4 | \$6,621.81 | \$8,756.91 | \$88,218.63 | \$4,251.54 | \$92,470.17 | \$39,730.86 |
| CAMPBELLHS | ARMY | 11 | \$9,439.68 | \$9,944.42 | \$123,220.58 | \$4,251.54 | \$127,472.12 | \$56,638.08 |
| CAMPBELLHS | ARMY | 13 | \$8,256.84 | \$10,297.97 | \$109,380.05 | \$4,251.54 | \$113,631.59 | \$49,541.04 |
| CAMPBELLHS | ARMY | 6 | \$6,396.75 | \$9,098.28 | \$85,859.28 | \$4,251.54 | \$90,110.82 | \$38,380.50 |
| OSBORNE | ARMY | 4 | \$6,590.58 | \$8,756.91 | \$87,843.87 | \$4,251.54 | \$92,095.41 | \$39,543.48 |
| OSBORNE | ARMY | 8 | \$7,111.81 | \$9,435.32 | \$94,777.04 | \$4,251.54 | \$99,028.58 | \$42,670.86 |
| OSBORNE | ARMY | 3 | \$7,667.00 | \$8,583.19 | \$100,587.19 | \$4,251.54 | \$104,838.73 | \$46,002.00 |
| PEBBLEBRK | ARMY | 2 | \$9,194.38 | \$7,279.28 | \$117,611.84 | \$4,251.54 | \$121,863.38 | \$55,166.28 |
| PEBBLEBRK | ARMY | 10 | \$7,658.84 | \$9,782.70 | \$101,688.78 | \$4,251.54 | \$105,940.32 | \$45,953.04 |
| PEBBLEBRK | ARMY | 5 | \$6,590.58 | \$8,918.59 | \$88,005.55 | \$4,251.54 | \$92,257.09 | \$39,543.48 |
| S.COBB | ARMY | 9 | \$7,667.00 | \$9,605.94 | \$101,609.94 | \$4,251.54 | \$105,861.48 | \$46,002.00 |
| S.COBB | ARMY | 12 | \$7,301.84 | \$10,118.12 | \$97,740.20 | \$4,251.54 | \$101,991.74 | \$43,811.04 |
| S.COBB | ARMY | 9 | \$6,590.58 | \$9,605.94 | \$88,692.90 | \$4,251.54 | \$92,944.44 | \$39,543.48 |
| ALLATOONA | NAVY | 8 | \$8,458.68 | \$9,435.32 | \$110,939.48 | \$4,251.54 | \$115,191.02 | \$50,752.08 |
| ALLATOONA | NAVY | 13 | \$8,111.95 | \$10,297.97 | \$107,641.37 | \$4,251.54 | \$111,892.91 | \$48,671.70 |
| HILLGROVE | NAVY | 8 | \$6,834.35 | \$9,435.32 | \$91,447.52 | \$4,251.54 | \$95,699.06 | \$41,006.10 |
| HILLGROVE | NAVY | 16 | \$7,220.98 | \$10,639.35 | \$97,291.11 | \$4,251.54 | \$101,542.65 | \$43,325.88 |
| KENN MTN | NAVY | 1 | \$7,173.78 | \$5,964.83 | \$92,050.19 | \$4,251.54 | \$96,301.73 | \$43,042.68 |
| KENN MTN | NAVY | 3 | \$6,282.99 | \$8,583.19 | \$83,979.07 | \$4,251.54 | \$88,230.61 | \$37,697.94 |
| LASSITER | NAVY | 19 | \$6,857.59 | \$11,934.23 | \$94,225.31 | \$4,251.54 | \$98,476.85 | \$41,145.54 |
| LASSITER | NAVY | 6 | \$6,533.08 | \$9,098.28 | \$87,495.24 | \$4,251.54 | \$91,746.78 | \$39,198.48 |
| MCEACHERN | NAVY | 15 | \$7,150.95 | \$10,639.35 | \$96,450.75 | \$4,251.54 | \$100,702.29 | \$42,905.70 |
| MCEACHERN | NAVY | 7 | \$5,689.99 | \$9,272.16 | \$77,552.04 | \$4,251.54 | \$81,803.58 | \$34,139.94 |
| N.COBB | NAVY | 11 | \$6,657.59 | \$9,944.42 | \$89,835.50 | \$4,251.54 | \$94,087.04 | \$39,945.54 |
| N.COBB | NAVY | 8 | \$6,901.68 | \$9,435.32 | \$92,255.48 | \$4,251.54 | \$96,507.02 | \$41,410.08 |
| SPRAYBERRY | NAVY | 6 | \$8,652.68 | \$9,098.28 | \$112,930.44 | \$4,251.54 | \$117,181.98 | \$51,916.08 |
| SPRAYBERRY | NAVY | 11 | \$7,426.59 | \$9,944.42 | \$99,063.50 | \$4,251.54 | \$103,315.04 | \$44,559.54 |
| | | | | | | | \$2,946,635.65 | \$1,277,356.62 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: S - MedACE Reimbursement

FY2026 Proposed Budget: \$1,751,705

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$2,003,870 | | |
| FY2023 Actual | \$2,145,657 | \$141,787 | 7.08% |
| FY2024 Actual | \$1,105,587 | \$-1,040,070 | -48.47% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$2,575,441 |
| FY2025 Revised Budget | \$2,575,441 |

Revenue Description: The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Calculations: FY2026 revenue is based on the average rate of collections from the three most recent completed fiscal years.

| | <u>FY2024</u> | <u>FY2023</u> | <u>FY2022</u> | <u>Average</u> |
|--------------------------|---------------|---------------|---------------|----------------|
| July to June Collections | \$1,105,587 | \$2,145,657 | \$2,003,870 | \$1,751,705 |

| | |
|----------------------|-------------|
| <u>FY2026</u> | |
| Projected Revenue | \$1,751,705 |

FY2026 BUDGET DEVELOPMENT REVENUE



Revenue Type: T - Medicaid Reimbursement

FY2026 Proposed Budget: \$5,428,839

| | | <u>Change</u> | <u>% Change</u> |
|---------------|-------------|---------------|-----------------|
| FY2022 Actual | \$390,279 | | |
| FY2023 Actual | \$5,200,075 | \$4,809,796 | 1232.40% |
| FY2024 Actual | \$5,657,603 | \$457,528 | 8.80% |

| | |
|------------------------|-------------|
| FY2025 Original Budget | \$2,139,157 |
| FY2025 Revised Budget | \$2,139,157 |

Revenue Description: The Medicaid program reimburses the district for certain direct medical services provided to a child under his/her Individual Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.

Calculations: FY2026 revenue is based on the average rate of collections from the two most recent completed fiscal years. Funding distribution formulas changed in FY2023, increasing CCSD's eligible Medicaid revenue.

| | <u>FY2024</u> | <u>FY2023</u> | <u>Average</u> |
|--------------------------|---------------|---------------|----------------|
| July to June Collections | \$5,657,603 | \$5,200,075 | \$5,428,839 |
| <u>FY2026</u> | | | |
| Projected Revenue | \$5,428,839 | | |

FY2026 BUDGET DEVELOPMENT
REVENUE



Revenue Type: U - Miscellaneous Federal Revenue

FY2026 Proposed Budget: \$0

| | |
|---------------|----------|
| FY2022 Actual | \$25,506 |
| FY2023 Actual | \$22,123 |
| FY2024 Actual | \$20,256 |

| | |
|------------------------|-----|
| FY2025 Original Budget | \$0 |
| FY2025 Revised Budget | \$0 |

Revenue Description: Miscellaneous revenue received by the General Fund for annual Flood Control allowances.

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FY2026 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 1 - FY2025 General Fund Expenditure
Budget Adjustments

FY2026 Proposed Budget: **\$14,248,261**

Expenditure Description:

FY2025 Board approved General Fund expenditure adjustments:

| | |
|---|--------------|
| GaDOE FY2024 Alternative Fuel Incentive <i>(Board approved 12/5/2024)</i> | \$120,000 |
| GaDOE FY2025 State of Georgia Bus Funds (QBE) <i>(Board approved 12/5/2024)</i> | \$352,440 |
| Encumbrances | \$13,775,821 |
| <hr/> | |
| Total | \$14,248,261 |

FY2026 BUDGET DEVELOPMENT
EXPENDITURES



Expenditure Type: 2 - FY2025 One-Time Expenditures

FY2026 Proposed Budget: (\$14,248,261)

Expenditure Description:

FY2025 Board approved one-time expenditures:

| | |
|---|----------------|
| GaDOE FY2024 Alternative Fuel Incentive <i>(Board approved 12/5/2024)</i> | (\$120,000) |
| GaDOE FY2025 State of Georgia Bus Funds (QBE) <i>(Board approved 12/5/2024)</i> | (\$352,440) |
| Encumbrances | (\$13,775,821) |
| <hr/> | |
| Total | (\$14,248,261) |

FY2026 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 3 - Salary/Benefit Changes

FY2026 Proposed Budget: **\$54,093,329**

Expenditure Description:

FY2026 Positions - See Attached Position Overview

| | |
|---|---------------------|
| Eligible Employee Salary Step Range up to 4.6%, Depending on Step Placement | \$17,352,655 |
| Increase in Health Insurance Contribution for Classified Employees <i>Increase from \$1,580 to \$1,885 per member per month - effective July 1, 2025</i> | \$11,346,000 |
| Increase in Health Insurance Contribution for Certified Employees <i>Increase from \$1,760 to \$1,885 per member per month - effective July 1, 2025</i> | \$11,169,000 |
| Teacher Retirement System of Georgia (TRS) Employer Portion Increase <i>Increase from 20.78% to 21.91% for all TRS eligible employees</i> | \$11,225,674 |
| Increase Self-Supporting Risk Management Program due to Experience (Risk Management and Workers Compensation) | \$3,000,000 |
| Total | \$54,093,329 |

Cobb County School District
FY2026 Budget Development
General Fund Position Summary
April 24, 2025

| 2026 Budget Development | | | | | | | | | Column I | Column J | Column K | Column L | Column M | Column N | Column O | Column P | Column Q | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------------|-------------------------------|--------------------------------------|--|-----------------------|--|---------------------------|---|---|---|--|----------|------------------------|--------------------|
| General Fund Position Summary | | | | | | | | | | | | | | | | | | | |
| April 24, 2025 | | | | | | | | | | | | | | | | | | | |
| FY2021 | | FY2022 | | FY2023 | | FY2024 | | FY2025 Adjustments | | | | FY2026 Budget Planning | | | | | | | |
| Position Description | FY2021 Revised Budget | FY2022 Revised Budget | FY2023 Revised Budget | FY2024 Revised Budget | FY2025 Original Budget | Board Approval Local Schools | Board Approval Central Office | Adjustments Schools & Central Office | Explanation of Changes | FY2025 Revised Budget | Transfer from Federal IDEA to General Fund | Reassign Interventionists | Reassign Teachers on Special Assignment | Add Remedial Teachers & Instructional Support Positions | Allotment Adjustments Due to Decreased Enrollment | Add Custodians for Additional Square Footage | Total | Proposed FY2026 Budget | |
| 1 Kindergarten Teachers | 360.00 | 299.00 | 325.00 | 327.00 | 317.00 | | | | | 317.00 | | | | | (8.00) | | | 309.00 | 1 |
| 2 Kindergarten EIP | 135.00 | 120.00 | 126.00 | 126.50 | 125.50 | | | | | 125.50 | | | | | (4.00) | | | 121.50 | 2 |
| 3 Grades 1-3 | 1,022.50 | 960.50 | 952.00 | 991.00 | 985.00 | | | | | 985.00 | | (25.00) | (67.00) | | (14.00) | | | 879.00 | 3 |
| 4 Grades 1-3 EIP | 295.00 | 312.00 | 302.00 | 321.50 | 311.00 | | | | | 311.00 | | | | | (3.00) | | | 308.00 | 4 |
| 5 Grades 4-5 | 581.00 | 553.00 | 537.00 | 557.00 | 561.00 | | | | | 561.00 | | (30.00) | | | 5.00 | | | 536.00 | 5 |
| 6 Grades 4-5 EIP | 194.50 | 203.50 | 208.00 | 210.00 | 207.50 | | | | | 207.50 | | | | | (0.50) | | | 207.00 | 6 |
| 7 Grades 4-5 Fine Art Orchestra | - | - | - | - | - | | | | | - | | | | | - | | | - | 7 |
| 8 Elementary Specialist | 228.00 | 218.00 | 219.00 | 220.00 | 219.00 | | | | | 219.00 | | | | | (1.50) | | | 217.50 | 8 |
| 9 Grades 6-8 | 864.50 | 839.50 | 810.50 | 802.00 | 795.50 | | | 19.50 | Transfer from Discretionary for minimum 24.0 Teachers at each MS | 815.00 | | | (1.00) | | (11.00) | | | 803.00 | 9 |
| 10 Grades 9-12 | 1,070.00 | 1,074.50 | 1,083.50 | 1,086.50 | 1,085.00 | | | | | 1,085.00 | | | | | (4.50) | | | 1,080.50 | 10 |
| 11 Online Virtual Learning Teachers & CVA Specialists | 11.00 | 11.00 | 11.00 | 16.00 | 18.00 | | | | | 18.00 | | | | | | | | 18.00 | 11 |
| 12 Career & Technology | 121.50 | 133.00 | 131.50 | 134.00 | 138.00 | | | 3.00 | Transfer from Discretionary to serve CITA - Osborne students | 141.00 | | | | | 12.50 | | | 153.50 | 12 |
| 13 ROTC | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | | | | | 28.00 | | | | | | | | 28.00 | 13 |
| 14 IEL Intensive Eng Language | 31.50 | 27.00 | 27.00 | 27.00 | 29.50 | | | | | 29.50 | | | | | | | | 29.50 | 14 |
| 15 In School Suspension Teacher | - | - | - | - | - | | | | | - | | | | | | | | - | 15 |
| 16 Discretionary Staff - Certified | 31.11 | 283.61 | 107.11 | 169.11 | 121.61 | | | (13.50) | Transfer positions to/from Discretionary to specific schools/departments | 108.11 | | | | | | | | 108.11 | 16 |
| 17 Tech Instructional Specialist TTIS | 20.00 | 20.00 | 24.00 | 24.00 | 24.00 | | | | | 24.00 | | | | | | | | 24.00 | 17 |
| 18 Magnet/IB Teachers | 12.00 | 12.00 | 12.00 | 12.00 | 13.00 | | | | | 13.00 | | | | | | | | 13.00 | 18 |
| 19 Magnet Assistant Principals | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | | | | | 6.00 | | | | | | | | 6.00 | 19 |
| 20 ESOL | 209.50 | 214.00 | 220.50 | 225.00 | 242.00 | | | | | 242.00 | | | | | 22.50 | | | 264.50 | 20 |
| 21 Gifted | 563.50 | 580.00 | 559.00 | 564.50 | 575.00 | | | | | 575.00 | | | | | 17.50 | | | 592.50 | 21 |
| 22 Remedial | 250.50 | 255.50 | 301.00 | 305.00 | 321.00 | | | | | 321.00 | | | 65.50 | | (116.50) | | | 270.00 | 22 |
| 23 Positive Behavior Intervention & Support (PBIS) | - | - | - | - | - | | | | | - | | | | | | | | - | 23 |
| 24 Special Needs | - | - | - | - | - | | | | | - | | | | | | | | - | 24 |
| 25 Special Ed Teachers | 1,300.00 | 1,300.00 | 1,300.00 | 1,292.90 | 1,314.90 | | | (5.00) | Transfer positions within Special Education department | 1,309.90 | | | | | | | | 1,309.90 | 25 |
| 26 Autism/ Behavior Support Teachers | - | - | - | - | - | | | | | - | | | | | | | | - | 26 |
| 27 Preschool Special Ed Teachers | 79.50 | 79.50 | 79.50 | 104.00 | 104.00 | | | | | 104.00 | | | | | | | | 104.00 | 27 |
| 28 Special Ed Parapro | 452.00 | 452.00 | 452.00 | 464.40 | 464.40 | | | (0.48) | Transfer positions within Special Education department | 463.92 | | | | | | | | 463.92 | 28 |
| 29 Special Ed Preschool Parapro | 137.00 | 137.00 | 137.00 | 137.00 | 137.00 | | | | | 137.00 | | | | | | | | 137.00 | 29 |
| 30 In School Suspension Parapro | 41.00 | 42.00 | 42.00 | 42.00 | 42.00 | | | | | 42.00 | | | | | | | | 42.00 | 30 |
| 31 Kindergarten Parapro | 360.00 | 299.00 | 324.00 | 326.00 | 316.00 | | | | | 316.00 | | | | | (8.00) | | | 308.00 | 31 |
| 32 Elementary Parapro | 147.00 | 135.00 | 136.00 | 136.50 | 135.50 | | | | | 135.50 | | | | | 0.50 | | | 136.00 | 32 |
| 33 Media Parapro | 81.10 | 78.20 | 97.00 | 96.50 | 96.50 | | | | | 96.50 | | | | | | | | 96.50 | 33 |
| 34 Online Virtual Learning Parapro | 16.00 | 16.00 | 17.00 | 17.00 | 17.00 | | | | | 17.00 | | | | | | | | 17.00 | 34 |
| 35 Media Specialists | 125.00 | 126.00 | 127.00 | 127.00 | 127.00 | | | | | 127.00 | | | | | | | | 127.00 | 35 |
| 36 South Cobb FLC Instructional Specialist | - | - | - | - | - | | | | | - | | | | | | | | - | 36 |
| Instructional School Positions | 8,773.71 | 8,814.81 | 8,701.61 | 8,895.41 | 8,876.91 | - | - | 3.52 | | 8,880.43 | - | (55.00) | (68.00) | 65.50 | (113.00) | - | (170.50) | 8,709.93 | 68.3% of total EEs |
| 37 Assistant Administrators | - | - | - | - | - | | | | | - | | | | | | | | - | 37 |
| 38 Parent Facilitator | - | - | - | - | - | | | | | - | | | | | | | | - | 38 |
| 39 Principals | 108.00 | 109.00 | 109.00 | 109.00 | 109.00 | | | 1.00 | Transfer from Discretionary - Principal at ASPIRE | 110.00 | | | | | | | | 110.00 | 39 |
| 40 Assistant Principals | 229.00 | 224.00 | 219.00 | 220.00 | 237.00 | | | (10.00) | Transfer to Discretionary for one extra AP at each Title I MS & HS | 227.00 | | | | | (2.00) | | | 225.00 | 40 |
| 41 Program Director/ Coordinator/ Administrators | 2.00 | 4.00 | 6.00 | 4.00 | 5.00 | | | | | 5.00 | | | | | | | | 5.00 | 41 |
| 42 Counselors ES, MS and HS | 259.00 | 253.00 | 252.00 | 252.50 | 252.50 | | | | | 252.50 | | | | | (4.00) | | | 248.50 | 42 |
| 43 MS Graduation Coaches | - | - | - | - | - | | | | | - | | | | | | | | - | 43 |
| 44 HS Graduation Coaches | - | - | - | - | - | | | | | - | | | | | | | | - | 44 |
| 45 Local School Secretary | 110.00 | 111.00 | 111.00 | 111.00 | 111.00 | | | | | 111.00 | | | | | | | | 111.00 | 45 |
| 46 Local School Bookkeeper | 111.00 | 112.50 | 112.50 | 112.50 | 112.50 | | | | | 112.50 | | | | | | | | 112.50 | 46 |
| 47 Local School Clerk | 272.50 | 269.00 | 273.00 | 268.50 | 268.50 | | | | | 268.50 | | | | | 0.50 | | | 269.00 | 47 |
| 48 Interpreters - ESOL/Foreign Language | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | | | (1.00) | Convert 1.0 Interpreter to Manager | 11.00 | | | | | | | | 11.00 | 48 |
| 49 IWC Facilitator, Parent Specialist, Advisor, ESOL Consultant | - | 8.00 | 8.15 | 8.15 | 8.15 | | | | | 8.15 | | | | | | | | 8.15 | 49 |
| 50 Interpreters - Special Ed | 7.00 | 7.00 | 7.00 | 7.00 | 8.00 | | | | | 8.00 | | | | | | | | 8.00 | 50 |
| 51 Diagnosticians | 4.00 | 4.00 | 4.00 | 11.60 | 15.60 | | | 4.00 | Transfer positions within Special Education department | 19.60 | | | | | | | | 19.60 | 51 |
| 52 Diagnosticians - PreSchool | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | | | | | 4.00 | | | | | | | | 4.00 | 52 |
| 53 Audiologists | 3.30 | 3.30 | 3.30 | 3.00 | 4.00 | | | | | 4.00 | | | | | | | | 4.00 | 53 |
| 54 Audiologist Parapro | - | - | - | - | - | | | | | - | | | | | | | | - | 54 |
| 55 Occupational Therapists | 9.30 | 9.30 | 9.30 | 9.60 | 9.60 | | | 0.48 | Transfer positions within Special Education department | 10.08 | | | | | | | | 10.08 | 55 |
| 56 Physical Therapists | 6.40 | 6.40 | 6.40 | 6.00 | 6.00 | | | | | 6.00 | | | | | | | | 6.00 | 56 |
| 57 Speech Language Pathologists | 191.00 | 191.00 | 191.00 | 191.00 | 192.00 | | | | | 192.00 | | | | | | | | 192.00 | 57 |
| 58 SLP Parapro/ SLP Special Assignment | 4.00 | 4.00 | 4.00 | 6.00 | 6.00 | | | | | 6.00 | | | | | | | | 6.00 | 58 |
| 59 Special Ed Nurses | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | | | | | 12.50 | | | | | | | | 12.50 | 59 |
| 60 Support and Service Administrator (SSA) - ES & MS & HS | 85.00 | 85.00 | 70.00 | 70.00 | 70.00 | | | | | 70.00 | | | | | | | | 70.00 | 60 |
| 61 Program Support Specialist | - | - | - | - | - | | | | | - | 38.00 | | | | | | | 38.00 | 61 |
| 62 School Nurses, Consulting Nurses, & Supervisor | 117.00 | 118.00 | 116.00 | 118.00 | 118.00 | | | | | 118.00 | | | | | | | | 118.00 | 62 |
| 63 Hospital/Homebound | 3.00 | 3.00 | 2.00 | 1.00 | 1.00 | | | | | 1.00 | | | | | | | | 1.00 | 63 |
| 64 Special Ed CBST Manager/Training Resource/Transition Resource | - | - | - | - | 2.00 | | | 1.00 | Transfer positions within Special Education department | 3.00 | | | | | | | | 3.00 | 64 |
| 65 Special Ed Preschool Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 | | | | | | | | 1.00 | 65 |
| 66 Community Based Skill Trainer - Teacher | - | - | - | - | - | | | | | - | | | | | | | | - | 66 |
| 67 Community Based Skill Trainer - Parapro | - | - | - | - | - | | | | | - | | | | | | | | - | 67 |
| 68 Psychologists | 40.25 | 40.25 | 50.25 | 50.25 | 50.25 | | | | | 50.25 | | | | | | | | 50.25 | 68 |
| 69 Tech Specialists-Tech Department | 71.00 | 73.00 | 72.00 | 73.00 | 73.00 | | | | | 73.00 | | | | | | | | 73.00 | 69 |
| 70 Social Workers & Supervisor | 33.00 | 33.00 | 33.00 | 35.00 | 37.50 | | | | | 37.50 | | | | | | | | 37.50 | 70 |
| 71 Truancy Coordinators | - | - | - | - | 4.00 | | | | | 4.00 | | | | | | | | 4.00 | 71 |
| 72 School Resource Officers | 49.00 | 50.00 | 50.00 | 80.00 | 80.00 | | | | | 80.00 | | | | | | | | 80.00 | 72 |
| 73 Custodians | 617.35 | 623.85 | 628.85 | 631.10 | 634.10 | | | | | 634.10 | | | | | 2.00 | | | 636.10 | 73 |
| 74 Bus Monitors | 60.00 | 60.00 | 60.00 | 60.00 | 60.00 | | | | | 60.00 | | | | | | | | 60.00 | 74 |
| 75 Bus Drivers (Regular & Spec Ed) plus Field Coordinators | 859.00 | 859.00 | 859.00 | 859.00 | 859.00 | | | | | 859.00 | | | | | | | | 859.00 | 75 |
| 76 Maintenance | 139.00 | 139.00 | 139.00 | 142.00 | 142.00 | | | | | 142.00 | | | | | | | | 142.00 | 76 |
| 77 Mechanics - Fleet Maintenance | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 | | | | | 49.00 | | | | | | | | 49.00 | 77 |
| Other School Support Positions | 3,468.60 | 3,478.10 | 3,474.25 | 3,517.70 | 3,554.20 | - | - | (4.52) | | 3,549.68 | 38.00 | - | - | - | (5.50) | 2.00 | 34.50 | 3,584.18 | 28.1% of total EEs |
| Total Local School Positions | 12,242.31 | 12,292.91 | 12,175.86 | 12,413.11 | 12,431.11 | - | - | (1.00) | | 12,430.11 | 38.00 | (55.00) | (68.00) | 65.50 | (118.50) | 2.00 | (136.00) | 12,294.11 | 96.4% |

**Cobb County School District
FY2026 Budget Development
General Fund Position Summary
April 24, 2025**

| FY2026 Budget Development General Fund Position Summary April 24, 2025 | | | | | | | | | | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H | Column I | Column J | Column K | Column L | Column M | Column N | Column O | Column P | Column Q | |
|--|---|------------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------------------------|-----------------------------|-----------------------------|---|------------------------------|---------------------------------------|--|---|------------------------|-----------------------------|---|------------------------------|--|--|--|---|----------------------|------------------------------|
| | | | | | | | | | | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 Adjustments | | | | FY2026 Budget Planning | | | | | | | | | |
| | | | | | | | | | | FY2021 Revised Budget | FY2022 Revised Budget | FY2023 Revised Budget | FY2024 Revised Budget | FY2025 Original Budget | Board Approval Local Schools | Board Approval Central Office | Adjustments Schools & Central Office | Explanation of Changes | FY2025 Revised Budget | Transfer from Federal IDEA to General Fund | Reassign Interventionists | Reassign Teachers on Special Assignment | Add Remedial Teachers & Instructional Support Positions | Allotment Adjustments Due to Decreased Enrollment | Add Custodians for Additional Square Footage | Total | Proposed FY2026 Budget |
| CENTRAL OFFICE SUPPORT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 78 | Division 1 - Superintendent | | | | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | | | | | | | 2.00 | | | | | | | | 2.00 | 78 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 79 | Division 1 - Chief of Staff | | | | 14.00 | 14.50 | 16.50 | 29.00 | 30.00 | | | | | | | | 30.00 | | | | | | | | 30.00 | 79 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 80 | Division 2 - Operations | | | | 54.25 | 71.25 | 73.10 | 76.10 | 76.10 | | 1.00 | | (a) Add 1.0 Director, Emergency Management. Board approved 1/16/2025. | | | | 77.10 | | | | | | | | 77.10 | 80 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 81 | Division 3 - Technology | | | | 58.50 | 58.50 | 58.00 | 58.00 | 58.00 | | | (1.00) | Transfer 1.0 Technology staff to Human Resources Division | | | | 57.00 | | | | | | | | 57.00 | 81 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 82 | Division 4 - Human Resources | | | | 45.00 | 47.00 | 51.50 | 54.50 | 54.50 | | | 1.00 | Transfer 1.0 Technology staff to Human Resources Division | | | | 55.50 | | | | | | | | 55.50 | 82 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 83 | Division 5 - Strategy & Accountability | | | | 36.50 | 37.50 | 43.50 | 37.00 | 37.00 | | 2.60 | | (b) Transfer 2.60 Adult High School (Fund 0556) positions to General Fund. Board approved 12/05/2024. | | | | 39.60 | | | 11.00 | | | | | 50.60 | 83 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 84 | Division 6 - Academics - Teaching & Learning | | | | 66.78 | 66.78 | 66.68 | 72.68 | 72.68 | | | 1.00 | Convert 1.0 Interpreter to Manager | | | | 73.68 | | (2.00) | | | | | | 71.68 | 84 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 85 | Division 6 - Academics - Special Student Services | | | | 26.00 | 26.00 | 42.00 | 43.00 | 43.00 | | | | | | | | 43.00 | | | | | | | | 43.00 | 85 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 86 | Division 7 - School Leadership | | | | 17.49 | 17.49 | 15.49 | 14.49 | 14.49 | | | | | | | | 14.49 | | | | | | | | 14.49 | 86 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 87 | Division 8 - Financial Services | | | | 54.65 | 54.65 | 56.65 | 60.65 | 60.65 | | | | | | | | 60.65 | | | | | | | | 60.65 | 87 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central Office Support Positions | | | | | 375.17 | 395.67 | 425.42 | 447.42 | 448.42 | - | 3.60 | 1.00 | | | | | 453.02 | - | (2.00) | - | 11.00 | - | - | 9.00 | 462.02 | 3.6% of total EEs | |
| GRAND TOTAL - General Fund Positions | | | | | 12,617.48 | 12,688.58 | 12,601.28 | 12,860.53 | 12,879.53 | - | 3.60 | - | | | | | 12,883.13 | 38.00 | (57.00) | (68.00) | 76.50 | (118.50) | 2.00 | (127.00) | 12,756.13 | 100.0% | |
| Student / Teacher Ratios | | | | | | | | | | | | | | | | | | | | | | | | | | | Student / Teacher Ratios |
| | Kindergarten | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | | | | | | | | | | | 23.0 | | | | | | | | Kindergarten | 23.0 | |
| | Grades 1-3 | 24.0 | 24.0 | 24.0 | 24.0 | 24.0 | | | | | | | | | | | 24.0 | | | | | | | | Grades 1-3 | 24.0 | |
| | Grades 4-5 | 30.0 | 30.0 | 30.0 | 30.0 | 30.0 | | | | | | | | | | | 30.0 | | | | | | | | Grades 4-5 | 30.0 | |
| | Grades 6-8 | 31.0 | 31.0 | 31.0 | 31.0 | 31.0 | | | | | | | | | | | 31.0 | | | | | | | | Grades 6-8 | 31.0 | |
| | Grades 9-12 | 33.0 | 33.0 | 33.0 | 33.0 | 33.0 | | | | | | | | | | | 33.0 | | | | | | | | Grades 9-12 | 33.0 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Student Projections | | | | | | | | | | | | | | | | | | | | | | | | | | | FTE Projection |
| | General Education | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Kindergarten | 7,921 | 6,463 | 7,095 | 7,037 | 6,876 | | | | | | | | | | | 6,876 | | | | | | | | Kindergarten | 6,739 | |
| | Grades 1-3 | 24,098 | 22,618 | 22,387 | 22,652 | 22,540 | | | | | | | | | | | 22,540 | | | | | | | | Grades 1-3 | 22,330 | |
| | Grades 4-5 | 16,882 | 15,945 | 15,609 | 15,368 | 15,461 | | | | | | | | | | | 15,461 | | | | | | | | Grades 4-5 | 15,586 | |
| | Grades 6-8 | 26,579 | 25,809 | 24,919 | 24,675 | 24,419 | | | | | | | | | | | 24,419 | | | | | | | | Grades 6-8 | 24,081 | |
| | Grades 9-12 | 35,092 | 35,360 | 35,616 | 35,716 | 35,669 | | | | | | | | | | | 35,669 | | | | | | | | Grades 9-12 | 35,506 | |
| | Total | 110,572 | 106,195 | 105,626 | 105,448 | 104,965 | | | | | | | | | | | 104,965 | | | | | | | | | 105,744 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Pre-K | 970 | 757 | 755 | 815 | 920 | | | | | | | | | | | 920 | | | | | | | | Pre-K | 952 | |
| | Devereux | 79 | 72 | 62 | 54 | 64 | | | | | | | | | | | 64 | | | | | | | | Devereux | 53 | |
| | Dual Enrollment | 418 | 369 | 289 | 341 | 395 | | | | | | | | | | | 395 | | | | | | | | Dual Enrollment | 497 | |
| | | 110,572.00 | 107,393 | 106,732 | 106,658 | 106,344 | | | | | | | | | | | 106,344 | | | | | | | | | 105,744 | |

FY2026 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 4 - Salary/Position Adjustments

FY2026 Proposed Budget: (\$17,625,242)

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

| | FY2026 Positions | FY2026 Expenditures |
|---|---------------------|------------------------|
| Transfer Federal Grant Positions to General Fund <i>Medicaid Related Funds will be Utilized to Transfer Federal Grant Positions to the General Fund - Medicaid Expenditure Reduced by \$2,139,157 (See Tab 5 for Detail)</i> | 38.00 | \$5,428,839 |
| Reassign Interventionist Positions to Classroom Vacancies | (57.00) | (\$7,980,000) |
| Reassign Teachers on Special Assignment to Classroom Vacancies | (68.00) | (\$9,520,000) |
| Increase Remedial and Instructional Support Positions due to State of Georgia Remedial Coding Change <i>Adjust Remedial Class Size: Middle School from 23 to 16 and High School from 23 to 18</i> | 76.50 | \$10,691,582 |
| Adjust Allotment Positions due to Reduction in Enrollment | (118.50) | (\$16,590,000) |
| Increase Custodial Positions for Additional Square Footage | 2.00 | \$148,000 |
| Adjust K-9 Handler Officer Pay to Reflect Year-Round K-9 Care; Certify Additional Officers for K-9 Responsibilities | | \$196,337 |
| Adjust Hourly Rate for Contracted Police Officers <i>From \$45/Hour to \$65/Hour - Budget Neutral due to Reduction in School Resource Officer Overtime</i> | | |
| Adjust Hourly Rate for School Crossing Guards <i>From \$28/Hour to \$35/Hour - Budget Neutral due to Position Vacancies</i> | | |
| Adjust All Non-Temporary Staff Workdays (Reduce by 4 Days) to Align with School Calendar Requirements <i>Budget Neutral - No Adjustments to Staff Compensation</i> | | |
| Grand Total - Salary/Position Adjustments | (127.00) | (\$17,625,242) |

FY2026 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 5 - Miscellaneous Expenditure Adjustments

FY2026 Proposed Budget: **\$5,089,907**

Expenditure Adjustments to Departmental Budgets Including Funding for Miscellaneous Enhancements and Revenue Receipt Adjustments:

| | FY2025 Expenditure | FY2026 Expenditure | Difference | FY2026 Budget Adjustment |
|--|-----------------------|-----------------------|---------------|--------------------------------|
| Cell Towers | \$858,484 | \$499,185 | (\$359,299) | (\$359,299) |
| <i>Adjust Program Expenditures to Match Corresponding Revenue Estimates</i> | | | | |
| Medicaid | \$2,139,157 | \$0 | (\$2,139,157) | (\$2,139,157) |
| <i>Medicaid Funds Will Be Utilized to Transfer Federal Grant Positions to General Fund - Medicaid Continuation Expenditure Budget Reduced by \$2,139,157. FY2026 Medicaid Revenue of \$5,428,839 will off-set the addition of these Special Education Instructional Positions in the General Fund.</i> | | | | |
| Transfers to Other Funds | | | | (\$279,335) |
| <i>Fund 0353 - District Building Fund</i> | \$1,000,000 | \$1,000,000 | \$0 | |
| <i>Fund 0556 - Adult High School</i> | \$279,335 | \$0 | (\$279,335) | |
| <i>Funding and related positions for Adult High School were transferred to the General Fund in FY2025 and Fund 0556 will be closed at FY2025 year-end.</i> | | | | |
| <i>The General Fund Transfer to Adult High School is eliminated in FY2026.</i> | | | | |
| Miscellaneous State Grants | \$13,056,826 | \$13,877,211 | \$820,385 | \$820,385 |
| Utilities | | | | \$839,612 |
| <i>Fuel</i> | \$6,212,216 | \$6,212,216 | \$0 | |
| <i>Electricity</i> | \$17,343,245 | \$18,010,293 | \$667,048 | |
| <i>Natural Gas</i> | \$1,641,190 | \$1,704,314 | \$63,124 | |
| <i>Water/Sewer</i> | \$2,845,437 | \$2,954,877 | \$109,440 | |
| Startup Costs for Cobb Innovation & Technology Academy at Allatoona | | | | \$500,000 |
| Reduce Double Instructional (New School) Supply Allocation for East Valley Elementary | | | | (\$26,455) |
| Increase Budget for Homeless Education Program | | | | \$500,000 |
| Increase Budget for CTAE Project Lead the Way Program Expansion at Middle School | | | | \$60,000 |
| Increase Budget for CTAE Mandated Elementary School Coding Instruction | | | | \$66,000 |

| | |
|--|--------------------|
| Web-Based Software Licenses for Course Curriculum at High Schools | \$292,500 |
| Increase Budget for Professional Learning Programs | \$335,806 |
| Increase Budget for Annual Marketing, Advertising and Communications | \$950,000 |
| Increase Budget for CTLS Development <i>One-Time Expense in FY2026 Only</i> | \$1,150,000 |
| Increase Safety & Security Grant Expenditures <i>Amended FY2025 Safety & Security Grant Funds</i> <i>Additional \$21,635 per school - One-Time Expense in FY2026 Only</i> | \$2,379,850 |
| Total Miscellaneous Expenditure Adjustments | \$5,089,907 |

**FY2026 BUDGET DEVELOPMENT
EXPENDITURES**



Expenditure Type: 6 - Utilize Fund Balance Reserve

FY2026 Proposed Budget: \$43,214,708

Expenditure Description:

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

FY2026 Total Revenue
\$1,659,682,409

FY2026 Total Expenditures
(\$1,702,897,117)

Adjustment
(\$43,214,708)

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
Purchases Specifically Pre-Approved By The Board
Proposed for adoption with the July 1, 2025 Budget (FY2026 Budget)

| Line # | Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future | Type of Expenditures Include But Are Not Limited To: |
|--------|---|--|
| 1 | Direct Instruction Items | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Computer-related Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Expendable Equipment <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Exp Computer Equip <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561615-XXXX, Computer/Tablet/Interactive LD XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664210-XXXX, Books and Periodicals XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664110-XXXX, Textbooks-Depreciable XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664120-XXXX, Textbooks-Non-Depreciable XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673015-XXXX, Equipment XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment >\$10000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Tech Related Equip>\$10000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673425-XXXX, Tech Related Equip \$5000-\$9999 | Materials and equipment for instruction of students such as supplies, software, furniture, equipment, musical instruments, media books and magazines, computers, computer peripherals, textbooks, student agendas; diploma covers, inserts and seals; vocational lab materials and equipment for middle and high schools; growth and replacement instructional furniture and equipment |
| 2 | Instructional Support Services | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies | Instructional-related services such as alternative education service provider, grant evaluation services, speech language pathology services, nursing services for medically fragile students, Medicaid revenue enhancement, interpreting services - sign language & ESL, influenza/pneumonia/Tdap vaccines, ambulance services, recycling surplus textbooks, state and system testing programs and materials, recycling surplus textbooks |
| 3 | Operational Items | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXX, Other Rentals XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Expendable Equipment <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673015-XXXX, Equipment, \$5000-\$9999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment>\$10000 | Maintenance supplies such as HVAC air filters & supplies, building materials, door hardware, chair glides, lighting components, light bulbs, hand tools, paint, glass and acrylics, electrical supplies, plumbing supplies, irrigation system parts, sprinkler head replacements, floor covering including tile, carpet, and resilient athletic flooring, custodial equipment replacement parts and batteries, fire safety replacement equipment & parts, kitchen equipment parts, custodial supplies and liquids, custodial paper supplies, uniform rental; custodial equipment, trash compactors, 2-way radio equipment, audiometer/test scoring equipment, lawn maintenance equipment, intercom equipment |
| 4 | Operational Services | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXX, Land Acquisition XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671510-XXXX, Site Improvements-Depreciable XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672010-XXXX, Construction XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672030-XXXX, Capital Outlay/Misc/Contingency | Environmental services such as asbestos abatement, sewage retention analysis, grease trap cleaning, indoor environmental quality surveys, hazardous waste disposal, sanitation services, etc.; inspections and maintenance services such as pest control, elevator inspections & maintenance, fire alarm inspections, fire extinguisher/sprinkler inspections, fire hydrant inspections, 2-way radio equipment repairs, audiometer/test score equipment repairs, intercom equipment repairs, etc.; repair/Maintenance of: instructional equipment & furniture, grounds & shop equipment, kitchen equipment, custodial equipment; substitute/supplemental custodial services; Time and Materials contracts such as electrical T&M, construction T&M, roofing T&M, painting services, portable relocation and maintenance, demolition of portable classrooms, flooring installation services, athletic field maintenance, landscaping, cooling tower program, PM & repair of chillers, overhead door maintenance & repair, theater lighting & sound system PM & repair, emergency generator maintenance & repair, tree removal services, lawn equipment repair, etc.; geotechnical services, construction phase testing, land acquisition services, surveying services |
| 5 | Technology Items | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Supplies-Technology Related XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561220-XXXX, Recurring Software License Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Expendable Equipment <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Exp Computer Equip <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561615-XXXX, Computer/Tablet/Interactive LD XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment >\$10000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-693015-XXXX, Equipment \$5000-\$9999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Tech related Equipment >\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673425-XXXX, Tech Related Equip \$5000-\$9999 | Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, video surveillance systems/software, network data cabling, fiber cabling, etc.; recurring software license fees such as, Remedy, Veritas, Blackboard, student information system and gradebook, textbook inventory management, records management system, GPS/AVL tracking, time keeping, energy tracking, video surveillance, etc. |

COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES
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Proposed for adoption with the July 1, 2025 Budget (FY2026 Budget)

| Line # | Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future | Type of Expenditures Include But Are Not Limited To: |
|--------|--|--|
| 6 | Technology Services | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXX, Repair & Maint Serv-Tech Related XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXX, Telephone Expenses | Technology related contract services such as copier repairs, eRate audit, technology consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data & fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services -NIMLI/WAN/Metro, internet service |
| 7 | Utilities and Fuel | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-541000-XXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXX, Gasoline & Diesel Fuel | Utilities such as water & sewer, natural gas, electricity and fuel |
| 8 | Transportation/Fleet Maintenance Items | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561095-XXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561615-XXXX, Computer/Tablet/Interactive LD | Tires, school bus digital video systems |
| 9 | Transportation/Fleet Maintenance Services | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair & Maintenance | Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store |
| 10 | Food & Nutrition Services Items | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXX, Support Items-Food Serv XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-5630XX-XXXX, Food XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Expendable Equipment<\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673015-XXXX, Equipment \$5000-\$9999 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment>\$10000 | Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream & frozen desserts, beef, pork, & chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms |
| 11 | Food & Nutrition Services | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services | FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services |
| 12 | District Wide Items | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXX, Supplies-Technology Related XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXX, Software XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXX, Expendable Equipment <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXX, Exp Computer Equip <\$5000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561615-XXXX, Computer/Tablet/Interactive LD XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXX, Equipment>\$10000 XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXX, Tech Related Equip>\$10000 | Office supplies, copy paper, copier & duplicator supplies, whiteboards (dry erase) & corkboards, printer cartridges, packing supplies; administrative furniture and equipment, computers and computer peripherals; growth and replacement administrative furniture and equipment |
| 13 | District Wide Services | |
| | XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-5XXXXX-XXXX, Salary and Benefits XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530020-XXXX, Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530030-XXXX, Base Legal Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559410-XXXX, Services Purchased from Charter Schools XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589020-XXXX, Service/Fees XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-589030-XXXX, Litigation XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-593010-XXXX, Transfers to Other Funds | Services that are utilized District Wide including district online payment system, armored car services, professional printing services, physicals and drug testing, moving services, charter bus services, services purchased from charter schools, legal fees, transfers to other funds, warehouse supplemental delivery services, insurance claims handling systems, insurance broker/insurance benefits services, self insurance litigation fees, salary/benefits services |