

# COBB COUNTY SCHOOL DISTRICT



## FY2027 Budget Financial Overview

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# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type:      A - Property Tax - Digest

FY2027 Proposed Budget:    \$823,741,114

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$640,104,770		
FY2024 Actual	\$717,005,453	\$76,900,683	12.01%
FY2025 Actual	\$772,645,417	\$55,639,964	7.76%
FY2026 Original Budget	\$794,418,987		
FY2026 Revised Budget	\$794,418,987		

Revenue Description: Taxes levied on real and personal property, based on the assessed value as of January 1. Real property consists of land and any permanent affixed improvements, such as buildings. Personal property consists of moveable property used in business such as furniture, fixtures, machinery, equipment, and any personal items such as boats, motors, or aircraft.

Calculations:

2025 Property Value Digest	\$43,913,239,009
x .0408 Increase in Total Digest <i>The Cobb County Tax Assessor is estimating a 4.08% increase in Total Digest</i>	\$1,791,660,152
Subtotal	\$45,704,899,161
x .0187 Mills (CCSD 18.70 Millage Rate)	\$854,681,614
x .98 Collection Rate (98.0% Collection Rate)	\$837,587,982
x .984 (1.6% Cobb County Collection Fee)	\$824,186,574
- Acworth TAD	(\$445,460)
<b>Total</b>	<b>\$823,741,114</b>

Estimated Rollback Millage Rate: Current legislation requires the District to calculate and submit an Estimated Rollback Millage Rate to the County Tax Assessor and the County Tax Commissioner. In coordination with the FY2027 Tentative Budget approval, Administration is also requesting Board approval of the Estimated Rollback Millage Rate. This Rollback Millage Rate is estimated to be 17.967 mills.



**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

**\$44,045,018,089**

**- \$131,779,080**

**\$43,913,239,009**

# Cobb County Board of Tax Assessors

2026 Tax Digest Projection

(County wide ONLY)

March 13, 2026

Christine Stinchcomb  
Director/Chief Appraiser

---2026 County-wide TAX DIGEST PRELIMINARY PROJECTION---	
Commercial	
2025 Digest as Submitted	\$ 14,059,861,538
Adjustments	\$ (308,571,072)
Projected Adjustments	\$ (38,382,984)
2025 Adjusted Digest	\$ 13,712,907,482
Projected Growth	\$ 150,000,000
Projected Revaluation	\$ 1,300,000,000
Total Growth & Reval	\$ 1,450,000,000
Projected 2026 Digest	\$ 15,162,907,482
Difference	7.85%
Residential	
2025 Digest as Submitted	\$ 45,009,122,524
Adjustments	\$ (56,655,993)
Projected Adjustments	\$ (1,511,010)
2025 Adjusted Digest	\$ 44,950,955,521
Projected Growth	\$ 300,000,000
Projected Revaluation	\$ 1,300,000,000
Total Growth & Reval	\$ 1,600,000,000
Projected 2026 Digest	\$ 46,550,955,521
Difference	3.43%
Personal	
2025 Digest as Submitted	\$ 4,441,928,154
Adjustments	\$ (80,517,933)
Projected Adjustments	\$ (20,000,000)
2025 Adjusted Digest	\$ 4,341,410,221
Projected Growth	\$ 50,000,000
Projected Revaluation	\$ -
Total Growth & Reval	\$ 50,000,000
Projected 2026 Digest	\$ 4,391,410,221
Difference	-1.14%
TOTAL DIGEST	
2025 Digest Total	\$ 63,510,912,216
Projected 2026 Digest	\$ 66,105,273,224
Increase/Decrease	4.08%
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!**

Average change per residential parcel less than last year.

Residential market has held steady.

Countywide Commercial full revaluation.

Requirements from jurisdictions:  
 Approved Estimated Rollback Rate due by April 17  
 Proposed Millage Rate due by June 1

Assessment Notice mailing dates:  
 Commercial - May 8    Residential - May 8

*Dates are pending proposed legislation*

**Value Change Data Estimates -**

Commercial - 10,500 properties will see a change

Residential - 120,000 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  
Kimberly Haase  
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](http://www.acworth-ga.gov)

January 27, 2026

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

Reference: Acworth Tax Allocation District – 2025 Digest Increment Due

Dear Mr. Baker

The City has received the 2025 digest assessment information on the Acworth TAD parcels from Cobb County. The 2025 school district increment due to the Acworth TAD is \$445,460. The attachment details the information for each levying authority.

Kindly remit the amount due by February 27, 2026.

Respectfully,

A handwritten signature in black ink that reads 'Lindy Tisdel'.

Lindy Tisdel  
Deputy City Treasurer



# FY2027 BUDGET DEVELOPMENT REVENUE



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

FY2027 Proposed Budget:    \$57,156,852

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$56,518,515		
FY2024 Actual	\$57,413,446	\$894,931	1.58%
FY2025 Actual	\$57,538,595	\$125,149	0.22%
FY2026 Original Budget	\$55,857,482		
FY2026 Revised Budget	\$55,857,482		

Revenue Description: Property tax collected for motor vehicle registration and title. *Ad Valorem Tax* applies to vehicles purchased prior to March 1, 2013, and is collected when vehicle registration is renewed, typically the vehicle owner's birthday. *Title Ad Valorem Tax* (TAVT) became effective March 1, 2013, after the Georgia General Assembly passed HB386 in the 2012 Legislative Session and is collected at the time the vehicle is titled. 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 on all subsequent vehicle sales. The Cobb County School District receives 49% of the TAVT funds collected from Cobb County residents.

Calculations: FY2027 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to June Collections	\$57,538,595	\$57,413,446	\$56,518,515	\$57,156,852
<u>FY2027</u> Projected Revenue	\$57,156,852			

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: C - Delinquent Property Tax

FY2027 Proposed Budget: \$3,225,270

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$1,570,560		
FY2024 Actual	\$3,377,015	\$1,806,455	115.02%
FY2025 Actual	\$3,211,887	(\$165,128)	(4.89%)
FY2026 Original Budget	\$2,604,683		
FY2026 Revised Budget	\$2,604,683		

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: FY2027 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 (FY2026) to determine the projected FY2027 revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to December Collections	\$1,344,190	\$1,166,658	\$932,007	
July to June Collections	\$3,211,887	\$3,377,015	\$1,570,560	
Collection % July to December	41.85%	34.55%	59.34%	45.25%

<u>FY2027</u>	
FY2026 July to December Collections	\$1,459,327
Prior Years' Average Collection %	45.25%
Projected Revenue	\$3,225,270

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: D - Intangible Tax

FY2027 Proposed Budget: \$10,549,637

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$9,067,234		
FY2024 Actual	\$7,775,162	(\$1,292,072)	(14.25%)
FY2025 Actual	\$8,941,245	\$1,166,083	15.00%

FY2026 Original Budget	\$5,694,786
FY2026 Revised Budget	\$5,694,786

Revenue Description: 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.

Calculations: FY2027 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 (FY2026) to determine the projected FY2027 revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to December Collections	\$2,146,365	\$1,978,838	\$3,757,705	
July to June Collections	\$8,941,245	\$7,775,162	\$9,067,234	
Collection % July to December	24.01%	25.45%	41.44%	30.30%

<u>FY2027</u>	
FY2026 July to December Collections	\$3,196,540
Prior Years' Average Collection %	30.30%
Projected Revenue	\$10,549,637

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: E - Real Estate Transfer Tax

FY2027 Proposed Budget: \$5,160,719

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$4,854,682		
FY2024 Actual	\$3,974,512	(\$880,170)	(18.13%)
FY2025 Actual	\$4,916,636	\$942,124	23.70%
FY2026 Original Budget	\$3,115,144		
FY2026 Revised Budget	\$3,115,144		

Revenue Description: 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.

Calculations: FY2027 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 (FY2026) to determine the projected FY2027 revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to December Collections	\$1,227,263	\$1,467,547	\$2,102,225	
July to June Collections	\$4,916,636	\$3,974,512	\$4,854,682	
Collection % July to December	24.96%	36.92%	43.30%	35.06%
<u>FY2027</u>				
FY2026 July to December Collections	\$1,809,348			
Prior Years' Average Collection %	35.06%			
Projected Revenue	\$5,160,719			

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: F - Alcoholic Beverage Tax

FY2027 Proposed Budget: \$1,650,196

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$1,393,864		
FY2024 Actual	\$1,841,834	\$447,970	32.14%
FY2025 Actual	\$1,439,458	(\$402,376)	(21.85%)

FY2026 Original Budget	\$1,398,374
FY2026 Revised Budget	\$1,398,374

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

Calculations: FY2027 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 (FY2026) to determine the projected FY2027 revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to December Collections	\$552,684	\$779,369	\$562,404	
July to June Collections	\$1,439,458	\$1,841,834	\$1,393,864	
Collection % July to December	38.40%	42.31%	40.35%	40.35%

<u>FY2027</u>	
FY2026 July to December Collections	\$665,909
Prior Years' Average Collection %	40.35%
Projected Revenue	\$1,650,196

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: G - Liquor by the Drink Tax

FY2027 Proposed Budget: \$1,357,973

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$1,447,232		
FY2024 Actual	\$1,414,632	(\$32,600)	(2.25%)
FY2025 Actual	\$1,413,887	(\$745)	(0.05%)

FY2026 Original Budget	\$1,443,586
FY2026 Revised Budget	\$1,443,586

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

Calculations: FY2027 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 (FY2026) to determine the projected FY2027 revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to December Collections	\$589,801	\$504,015	\$654,292	
July to June Collections	\$1,413,887	\$1,414,632	\$1,447,232	
Collection % July to December	41.71%	35.63%	45.21%	40.85%

<u>FY2027</u>	
FY2026 July to December Collections	\$554,732
Prior Years' Average Collection %	40.85%
Projected Revenue	\$1,357,973

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: H - Interest on Delinquent Taxes

FY2027 Proposed Budget: \$1,384,483

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$543,372		
FY2024 Actual	\$994,026	\$450,654	82.94%
FY2025 Actual	\$1,150,974	\$156,948	15.79%

FY2026 Original Budget	\$680,862
FY2026 Revised Budget	\$680,862

Revenue Description: Taxes that remain unpaid on or after the due date and are subject to a 5% penalty plus 1% interest per month calculated on the unpaid principal.

Calculations: FY2027 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 (FY2026) to determine the projected FY2027 revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to December Collections	\$460,853	\$407,351	\$241,251	
July to June Collections	\$1,150,974	\$994,026	\$543,372	
Collection % July to December	40.04%	40.98%	44.40%	41.81%

<u>FY2027</u>	
FY2026 July to December Collections	\$578,806
Prior Years' Average Collection %	41.81%
Projected Revenue	\$1,384,483

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: I - Interest Income

FY2027 Proposed Budget: \$22,106,064

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$19,879,024		
FY2024 Actual	\$28,963,653	\$9,084,629	45.70%
FY2025 Actual	\$24,071,709	(\$4,891,944)	(16.89%)
FY2026 Original Budget	\$17,529,445		
FY2026 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 track similar to FY2026.

FY2027  
Projected Revenue \$22,106,064

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: J - Local Revenue - Cell Tower

FY2027 Proposed Budget: \$559,536

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$1,625,624		
FY2024 Actual	\$1,346,283	(\$279,341)	(17.18%)
FY2025 Actual	\$1,235,595	(\$110,688)	(8.22%)
FY2026 Original Budget	\$499,185		
FY2026 Revised Budget	\$499,185		

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

Calculations: FY2027 estimate based on current contracts. See attached schedule.

FY2027  
Projected Revenue \$559,536

<b>Cobb County School District</b>				
<b>Cell Tower - Projected Revenue FY2027</b>				
<b>School</b>	<b>Tenant</b>	<b>Monthly</b>	<b>Add'l Revenue</b>	
Allatoona	Crown Castle/882456		\$29,885.00	**
Argyle	Crown Castle/827063			
Bryant	Crown Castle/822817			
Chalker	American Tower/00303413	\$1,200.00		
Cheatham Hill	Crown Castle/824908		\$36,000.00	**
Eastside	SBA Properties/GA02627	\$1,350.00		
Eastvalley #1	Comcast Hut/2464		\$57,548.00	*
Eastvalley #2	Crown Castle/827684			
Floyd	SBA Monarch Towers/GA40979	\$1,500.00		
Ford	SBA Towers/GA01082	\$1,600.00		
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		\$8,000.00	**
Lassiter #2	Crown Castle/813018			
Lassiter #3	SBA Towers/GA00742	\$550.00		
Mabry #1	Crown Castle/822397		\$12,000.00	**
Mabry #2	American Tower/303389			
McClure	Phoenix Towers/US-GA-1000			
McEachern	Crown Castle/874755	\$1,035.00		
Murdock #1	Crown Castle/809065		\$1,800.00	**
Murdock #2	SBA Towers/GA01066	\$800.00		
North Cobb	SBA Monarch Towers/GA40972	\$3,057.00		
Osborne	Crown Castle/828313	\$800.00		
Pope	Crown Castle/826782	\$1,147.00		
Russell	SBA Properties/GA02632	\$1,200.00		
South Cobb	Crown Castle/840724	\$1,000.00	\$12,000.00	**
Sprayberry #1	Crown Castle/809062			
Sprayberry #2	SBA Properties/GA02625	\$550.00		
Still	Comcast Hut/2057		\$57,548.00	*
Tritt	Crown Castle/840731		\$12,000.00	**
Walton	SBA Monarch Towers/GA40977	\$1,040.00		
Wheeler #1	Crown Castle/809064			
Wheeler #2	Crown Castle/812783		\$109,807.00	
<b>Total</b>		<b>\$16,829.00</b>	<b>\$357,588.00</b>	
	*Scheduled			
	**Received this amount last year; may receive again this year			
		<b>Total:</b>	<b>\$559,536.00</b>	

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type:        K - Local Revenue - Other

FY2027 Proposed Budget:    \$2,989,631

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$2,415,500		
FY2024 Actual	\$3,326,730	\$911,230	37.72%
FY2025 Actual	\$3,226,663	(\$100,067)	(3.01%)
FY2026 Original Budget	\$2,262,264		
FY2026 Revised Budget	\$2,262,264		

Revenue Description: Miscellaneous revenue associated with the General Fund including copying requests, ID badge replacements, transcript requests, open records fees, and local school billing transactions.

Calculations: FY2027 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to June Collections	\$3,226,663	\$3,326,730	\$2,415,500	\$2,989,631
<u>FY2027</u> Projected Revenue	\$2,989,631			

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: L - Sale of Assets

FY2027 Proposed Budget: \$333,340

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$403,859		
FY2024 Actual	\$270,257	(\$133,602)	(33.08%)
FY2025 Actual	\$325,904	\$55,647	20.59%

FY2026 Original Budget	\$319,824
FY2026 Revised Budget	\$319,824

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. FY2027 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to June Collections	\$325,904	\$270,257	\$403,859	\$333,340

<u>FY2027</u> Projected Revenue	\$333,340
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# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: M - Leased Property

FY2027 Proposed Budget: \$43,000

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$53,750		
FY2024 Actual	\$43,000	(\$10,750)	(20.00%)
FY2025 Actual	\$43,000	\$0	0.00%
FY2026 Original Budget	\$43,000		
FY2026 Revised Budget	\$43,000		

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

Calculations: FY2027 - Lease Revenue - Rose Garden \$43,000

FY2027  
Projected Revenue \$43,000

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: N - Transfer from Other Funds

FY2027 Proposed Budget: \$470,000

		<u>Change</u>
FY2023 Actual	\$415,000	
FY2024 Actual	\$5,358,082	\$4,943,082
FY2025 Actual	\$470,000	(\$4,888,082)
FY2026 Original Budget	\$470,000	
FY2026 Revised Budget	\$470,000	

Revenue Description: After-School Program (ASP) - ASP uses designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m. each day school is in session. This is a self-supporting program that does not receive support from taxpayer funds. This miscellaneous revenue transfer provides for expenses incurred in the General Fund for the benefit of ASP.

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

Calculations: ASP Transfer \$470,000

<u>FY2027</u>	
Projected Revenue	\$470,000

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: O - Miscellaneous State Grants

FY2027 Proposed Budget: \$14,639,964

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$7,432,466		
FY2024 Actual	\$33,055,025	\$25,622,559	344.74%
FY2025 Actual	\$14,756,008	(\$18,299,017)	(55.36%)

FY2026 Original Budget	\$16,257,061
FY2026 Revised Budget	\$16,257,061

Revenue Description: The FY2027 grants are based on the FY2026 grant revised budgets.

Calculations:

	<u>FY2026 Original Budget</u>	<u>Change</u>	<u>FY2027 Proposed Budget</u>
Vocational Ed-Supervision	\$57,768	\$505	\$58,273
Instruction/Innovation Extended Year Grant	\$3,735	(\$659)	\$3,076
Vocational Ag Ed Extended Year	\$4,858	\$2,625	\$7,483
Vocational - Apprenticeship	\$37,500	\$0	\$37,500
Top State For Talent	\$0	\$40,500	\$40,500
Vocational - Industry Certification	\$25,380	(\$4,772)	\$20,608
Vocational - Ag Extended Day	\$11,191	\$143	\$11,334
Vocational - Extended Day	\$211,698	\$38,416	\$250,114
Construction Bond	\$592,325	\$402,175	\$994,500
Heavy Equipment Grant	\$162,000	(\$162,000)	\$0
Grant for Residential & Reintegration Services	\$338,925	\$0	\$338,925
Special Ed - State Preschool	\$5,155,969	\$477,942	\$5,633,911
Devereux	\$1,061,955	(\$256,183)	\$805,772
HB280 Math & Science Supplements	\$458,867	(\$185,679)	\$273,188
Hygiene Grant	\$96,037	\$593	\$96,630
Dyslexia Services Grant	\$205,363	(\$205,363)	\$0
GRASP Graduate Ready to Attain Grant	\$270,000	(\$270,000)	\$0
Behavioral/Mental Health Grant	\$0	\$880,000	\$880,000
School Security Grant	\$5,183,640	\$4,510	\$5,188,150
<b>Sub-Total</b>	<b>\$13,877,211</b>	<b>\$762,753</b>	<b>\$14,639,964</b>
Amended FY2025 Safety & Security Grant Funds (\$21,635 per School)	\$2,379,850	(\$2,379,850)	\$0
<b>Total Miscellaneous Grants</b>	<b>\$16,257,061</b>	<b>(\$1,617,097)</b>	<b>\$14,639,964</b>

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: P - State of Georgia QBE

FY2027 Proposed Budget: \$745,153,412

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$606,116,926		
FY2024 Actual	\$651,738,723	\$45,621,797	7.53%
FY2025 Actual	\$733,815,298	\$82,076,575	12.59%
FY2026 Original Budget	\$741,353,105		
FY2026 Revised Budget	\$742,146,095		

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

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

Calculations:

	<b>FY2026 Revised Budget</b>	<b>Change</b>	<b>FY2027 Proposed Budget</b>
QBE Earnings	\$940,150,693	(\$2,932,946)	\$937,217,747
Literacy Coach Positions	\$0	\$3,570,852	\$3,570,852
Pupil Transportation	\$16,519,187	\$6,830,249	\$23,349,436
Nurses	\$2,571,365	(\$2,826)	\$2,568,539
Military Counselors	\$53,775	\$179	\$53,954
Local Charter Supplement	\$0	\$329,118	\$329,118
Five Mill Local Fair Share	(\$217,941,915)	(\$3,994,319)	(\$221,936,234)
State Bus Funds Adjustment (Board Approved 11/13/25)	\$792,990	(\$792,990)	\$0
	<hr/>		
<b>Total QBE Funding</b>	<b>\$742,146,095</b>	<b>\$3,007,317</b>	<b>\$745,153,412</b>

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: Q - Indirect Cost

FY2027 Proposed Budget: \$7,396,748

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$11,593,281		
FY2024 Actual	\$5,920,893	(\$5,672,388)	(48.93%)
FY2025 Actual	\$5,450,214	(\$470,679)	(7.95%)
FY2026 Original Budget	\$7,276,720		
FY2026 Revised Budget	\$7,276,720		

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:

	<b>Budget Estimate FY2027</b>
<b>Calculated based on restricted rate:</b>	<b><u>3.96% Rate</u></b>
Title I	\$895,369
Special Ed Flow Through & Preschool	\$882,858
Career, Technical, & Agricultural Education	\$32,905
Title II-A	\$127,886
Homeless	\$4,230
Title IV-A, Student Support & Academic Enrichment	\$57,594
Title IV-B, 21 <sup>st</sup> Century Learning	\$8,140
GNETS State Grant 1% Only	\$23,740
<b>Calculated based on unrestricted rate:</b>	<b><u>14.21% Rate</u></b>
Food Service	\$5,364,026
<b>Total</b>	<b>\$7,396,748</b>

**INTERIM RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2027**

**Cobb County - 633**

**SCHOOL SYSTEM/RESA**

<b>Account No.</b>	<b>Description</b>	<b>Total All Funds Expenditures</b>	<b>Expenditures Excluded (A)</b>	<b>Expenditures Not Allowable (B)</b>	<b>Expenditures Indirect (C)</b>	<b>Expenditures Direct (D)</b>
<u>1000 - 000</u>	INSTRUCTION	1,353,734,748.92	99,404,506.77			1,254,330,242.15
<u>2100 - 000</u>	PUPIL SERVICES	54,600,795.45	1,517,567.93	200,601.24		52,882,626.28
<u>2210 - 000</u>	IMPROVEMENT OF INSTRUCTIONAL SERVICES	51,449,324.60	1,408,008.48			50,041,316.12
<u>2213 - 000</u>	INSTRUCTIONAL STAFF TRAINING	10,466,136.60	262,763.78			10,203,372.82
<u>2220 - 000</u>	EDUCATIONAL MEDIA SERVICES	24,462,281.18	642,477.18			23,819,804.00
<u>2230 - 000</u>	FEDERAL GRANT ADMINISTRATION	1,416,869.77	39,531.48			1,377,338.29
<u>2300 - 000</u>	GENERAL ADMINISTRATION	21,618,636.23	1,665,336.06	13,825,324.48	5,082,547.05	1,045,428.64
<u>2400 - 000</u>	SCHOOL ADMINISTRATION	111,396,981.55	3,413,411.20	107,983,570.35		
<u>2500 - 000</u>	SUPPORT SERVICES - BUSINESS	29,428,733.25	3,421,617.92		11,968,041.91	14,039,073.42
<u>2600 - 000</u>	MAINTENANCE AND OPERATION OF PLANT SERVICES	97,619,516.47	1,156,487.66			96,463,028.81
<u>2660 - 000</u>	SCHOOL SAFETY AND SECURITY	16,488,220.42	177,608.83			16,310,611.59
<u>2700 - 000</u>	STUDENT TRANSPORTATION SERVICE	96,534,469.07	9,129,408.83			87,405,060.24
<u>2800 - 000</u>	SUPPORT SERVICES - CENTRAL	46,530,898.43	2,768,819.23		41,956,188.26	1,805,890.94
<u>2900 - 000</u>	OTHER SUPPORT SERVICES	2,779,108.60	96,571.97		566,799.39	2,115,737.24
<u>3100 - 000</u>	SCHOOL NUTRITION PROGRAM	75,468,621.53	34,255,968.42			41,212,653.11
<u>3200 - 000</u>	ENTERPRISE OPERATIONS	137,260.64	(395.62)			137,656.26
<u>3300 - 000</u>	COMMUNITY SERVICES OPERATIONS	13,810,343.12	68,595.37			13,741,747.75
<u>4000 - 000</u>	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	206,249,575.69	138,527,299.14			67,722,276.55
<u>5000 - 000</u>	OTHER OUTLAYS	7,307,218.62	7,307,218.62			

The interim rates are calculated using unaudited data. These are utilized for budgeting purposes, however, the rates will be adjusted once audited amounts are obtained.

**INTERIM RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2027**

**Cobb County - 633**

**SCHOOL SYSTEM/RESA**

<u>6000 - 000</u>	TOTAL EXPENDITURES AND OTHER USES	2,221,499,740.14	305,262,803.25	122,009,496.07	59,573,576.61	1,734,653,864.21
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<b>Actual Indirect Cost (Column D from this plan) :</b>	59,573,576.61	<b>Direct Cost + Not Allowable Expenditures :</b>	1,856,663,360.28
<b>FY 2025 Carry-Forward Adjustments :</b>	358,780.67	<b>times 2025 Approved Indirect Cost Rate % :</b>	2.48
<b>1. NET TOTAL :</b>	59,932,357.28	<b>2. TOTAL :</b>	46,045,251.33

**Line 1 Minus Line 2 = Under/Over Recovered Amount : 13,887,105.95**

$$\text{Indirect Cost Plan Rate (Restricted)} = \frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}} = 3.96\%$$

The interim rates are calculated using unaudited data. These are utilized for budgeting purposes, however, the rates will be adjusted once audited amounts are obtained.

**INTERIM NON-RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2027**

**Cobb County - 633**

**SCHOOL SYSTEM/RESA**

<b>Account No.</b>	<b>Description</b>	<b>Total All Funds Expenditures</b>	<b>Expenditures Excluded (A)</b>	<b>Expenditures Not Allowable (B)</b>	<b>Expenditures Indirect (C)</b>	<b>Expenditures Direct (D)</b>
<u>1000 - 000</u>	INSTRUCTION	1,353,734,748.92	99,404,506.77		30,039,231.82	1,224,291,010.33
<u>2100 - 000</u>	PUPIL SERVICES	54,600,795.45	1,517,567.93		2,233,796.49	50,849,431.03
<u>2210 - 000</u>	IMPROVEMENT OF INSTRUCTIONAL SERVICES	51,449,324.60	1,408,008.48			50,041,316.12
<u>2213 - 000</u>	INSTRUCTIONAL STAFF TRAINING	10,466,136.60	262,763.78			10,203,372.82
<u>2220 - 000</u>	EDUCATIONAL MEDIA SERVICES	24,462,281.18	642,477.18			23,819,804.00
<u>2230 - 000</u>	FEDERAL GRANT ADMINISTRATION	1,416,869.77	39,531.48			1,377,338.29
<u>2300 - 000</u>	GENERAL ADMINISTRATION	21,618,636.23	1,665,336.06	138,982.91	18,768,888.62	1,045,428.64
<u>2400 - 000</u>	SCHOOL ADMINISTRATION	111,396,981.55	3,413,411.20	107,983,570.35		
<u>2500 - 000</u>	SUPPORT SERVICES - BUSINESS	29,428,733.25	3,421,617.92		11,968,041.91	14,039,073.42
<u>2600 - 000</u>	MAINTENANCE AND OPERATION OF PLANT SERVICES	97,619,516.47	1,156,487.66		96,463,028.81	
<u>2660 - 000</u>	SCHOOL SAFETY AND SECURITY	16,488,220.42	177,608.83		16,310,611.59	
<u>2700 - 000</u>	STUDENT TRANSPORTATION SERVICE	96,534,469.07	9,129,408.83		3,869,735.76	83,535,324.48
<u>2800 - 000</u>	SUPPORT SERVICES - CENTRAL	46,530,898.43	2,768,819.23		43,226,236.92	535,842.28
<u>2900 - 000</u>	OTHER SUPPORT SERVICES	2,779,108.60	96,571.97		566,799.39	2,115,737.24
<u>3100 - 000</u>	SCHOOL NUTRITION PROGRAM	75,468,621.53	34,255,968.42		333,060.18	40,879,592.93
<u>3200 - 000</u>	ENTERPRISE OPERATIONS	137,260.64	(395.62)			137,656.26
<u>3300 - 000</u>	COMMUNITY SERVICES OPERATIONS	13,810,343.12	68,595.37			13,741,747.75
<u>4000 - 000</u>	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	206,249,575.69	138,527,299.14			67,722,276.55
<u>5000 - 000</u>	OTHER OUTLAYS	7,307,218.62	7,307,218.62			

The interim rates are calculated using unaudited data. These are utilized for budgeting purposes, however, the rates will be adjusted once audited amounts are obtained.

**INTERIM NON-RESTRICTED INDIRECT COST ALLOCATION PLAN FOR YEAR ENDING FY 2027**

**Cobb County - 633**

**SCHOOL SYSTEM/RESA**

<u>6000 - 000</u>	TOTAL EXPENDITURES AND OTHER USES	2,221,499,740.14	305,262,803.25	108,122,553.26	223,779,431.49	1,584,334,952.14
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<b>Actual Indirect Cost (Column D from this plan) :</b>	223,779,431.49	<b>Direct Cost + Not Allowable Expenditures :</b>	1,692,457,505.40
<b>FY 2025 Carry-Forward Adjustments :</b>	(10,089.28)	<b>times 2025 Approved Indirect Cost Rate % :</b>	12.23
<b>1. NET TOTAL :</b>	223,769,342.21	<b>2. TOTAL :</b>	206,987,552.91

**Line 1 Minus Line 2 = Under/Over Recovered Amount : 16,781,789.30**

$$\text{Indirect Cost Plan Rate (NonRestricted)} = \frac{\text{Indirect Cost (+ or -) Under/Over Recovered Amount}}{\text{Expenditures Not Allowable + Direct Cost}} = 14.21\%$$

The interim rates are calculated using unaudited data. These are utilized for budgeting purposes, however, the rates will be adjusted once audited amounts are obtained.

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: R - ROTC Reimbursement

FY2027 Proposed Budget: \$1,279,077

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$1,604,765		
FY2024 Actual	\$1,370,442	(\$234,323)	(14.60%)
FY2025 Actual	\$1,563,892	\$193,450	14.12%
FY2026 Original Budget	\$1,277,357		
FY2026 Revised Budget	\$1,277,357		

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

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

FY2027  
Projected Revenue \$1,279,077

CCSD Federal Reimbursement Projection for FY2027 JROTC Instructor Salaries

Employee Name	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
Knudson, Jeffrey	Allatoona	Navy	9	8,955.04	9,605.94	117,066.42	4,251.54	121,317.96	53,730.24
Stone, John	Allatoona	Navy	14	8,550.97	10,462.58	113,074.22	4,251.54	117,325.76	51,305.82
Blue, Antonio	Campbell	Army	1	7,818.67	\$5,964.83	99,788.87	4,251.54	104,040.41	46,912.02
Brown, Gerard	Campbell	Army	5	6,752.91	8,918.59	89,953.51	4,251.54	94,205.05	40,517.46
Smith, Kendell	Campbell	Army	1	6,914.22	\$5,964.83	88,935.47	4,251.54	93,187.01	41,485.32
Smith, Martin	Campbell	Army	7	6,523.41	9,272.16	87,553.08	4,251.54	91,804.62	39,140.46
Geromette, Gary	Hillgrove	Navy	9	7,199.67	9,605.94	96,001.98	4,251.54	100,253.52	43,198.02
Hojnowski, Ronald A.	Hillgrove	Navy	17	7,818.67	10,639.35	104,463.39	4,251.54	108,714.93	46,912.02
Butler, John	Kennesaw Mtn	Navy	2	8,035.83	7,279.28	103,709.24	4,251.54	107,960.78	35,805.90
McLean, Matthew	Kennesaw Mtn	Navy	4	6,742.05	8,756.91	89,661.51	4,251.54	93,913.05	40,452.30
Cox, Lorenzo	Lassiter	Navy	20	7,242.45	11,934.23	98,843.63	4,251.54	103,095.17	29,101.50
Hickman, Tommy	Lassiter	Navy	7	7,818.67	9,272.16	103,096.20	4,251.54	107,347.74	46,912.02
Moss, David	McEachern	Navy	16	7,541.97	10,639.35	101,142.99	4,251.54	105,394.53	45,251.82
Walker, Eddie	McEachern	Navy	8	6,721.08	9,435.32	90,088.28	4,251.54	94,339.82	40,326.48
Dickerson, Michael	North Cobb	Navy	12	7,037.45	10,118.12	94,567.52	4,251.54	98,819.06	25,042.50
Pascoe, Philip	North Cobb	Navy	9	7,601.50	9,605.94	100,823.94	4,251.54	105,075.48	45,609.00
Boyd, Antonio	Osborne	Army	5	6,721.08	8,918.59	89,571.55	4,251.54	93,823.09	40,326.48
Collins, Joseph	Osborne	Army	9	7,252.62	9,605.94	96,637.38	4,251.54	100,888.92	43,515.72
Murry, Eduardo	Osborne	Army	4	7,818.66	8,756.91	102,580.83	4,251.54	106,832.37	46,911.96
Parson, Craig	Pebblebrook	Army	3	9,376.43	8,583.19	121,100.35	4,251.54	125,351.89	56,258.58
Pryor, Robinette	Pebblebrook	Army	11	7,810.49	9,944.42	103,670.30	4,251.54	107,921.84	46,862.94
Tyson, Jessie	Pebblebrook	Army	6	6,721.08	9,098.28	89,751.24	4,251.54	94,002.78	40,326.48
Freeman, Carla R.	South Cobb	Army	13	7,446.12	10,297.97	99,651.41	4,251.54	103,902.95	44,676.72
Venning, Leslie	South Cobb	Army	10	6,721.08	9,782.70	90,435.66	4,251.54	94,687.20	40,326.48
Zellous, Michael	South Cobb	Army	15	8,035.83	10,639.35	107,069.31	4,251.54	111,320.85	48,214.98
Spens, Axel	Sprayberry	Navy	7	9,154.68	9,272.16	119,128.32	4,251.54	123,379.86	54,928.08
White, Tyrone	Sprayberry	Navy	12	7,764.45	10,118.12	103,291.52	4,251.54	107,543.06	46,586.70
Butler, Thomas	Wheeler	Air Force	2	9,342.88	7,279.28	119,393.84	4,251.54	123,645.38	56,057.28
Daniels, Trasharn	Wheeler	Air Force	5	7,063.69	8,918.59	93,682.87	4,251.54	97,934.41	42,382.14
									1,279,077.42

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: S - MedACE Reimbursement

FY2027 Proposed Budget: \$1,697,715

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$2,145,657		
FY2024 Actual	\$1,105,587	(\$1,040,070)	(48.47%)
FY2025 Actual	\$1,841,900	\$736,313	66.60%
FY2026 Original Budget	\$1,751,705		
FY2026 Revised Budget	\$1,751,705		

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 receive reimbursement under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Calculations: FY2027 revenue is based on the average rate of collections from the three most recent completed fiscal years.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to June Collections	\$1,841,900	\$1,105,587	\$2,145,657	\$1,697,715
<u>FY2027</u> Projected Revenue	\$1,697,715			

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: T - Medicaid Reimbursement

FY2027 Proposed Budget: \$5,875,878

		<u>Change</u>	<u>% Change</u>
FY2023 Actual	\$5,200,075		
FY2024 Actual	\$5,657,603	\$457,528	8.80%
FY2025 Actual	\$6,769,957	\$1,112,354	19.66%
FY2026 Original Budget	\$5,428,839		
FY2026 Revised Budget	\$5,428,839		

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

Calculations: FY2027 revenue is based on the average rate of collections from the three most recent completed fiscal years. Funding distribution formulas changed in FY2023, increasing CCSD's Medicaid revenue.

	<u>FY2025</u>	<u>FY2024</u>	<u>FY2023</u>	<u>Average</u>
July to June Collections	\$6,769,957	\$5,657,603	\$5,200,075	\$5,875,878
<u>FY2027</u> Projected Revenue	\$5,875,878			

# FY2027 BUDGET DEVELOPMENT REVENUE



Revenue Type: U - Miscellaneous Federal Revenue

FY2027 Proposed Budget: \$0

FY2023 Actual	\$22,123
FY2024 Actual	\$20,256
FY2025 Actual	\$36,443

FY2026 Original Budget	\$0
FY2026 Revised Budget	\$0

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

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# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 1 - FY2026 General Fund Expenditure  
Budget Adjustments

FY2027 Proposed Budget: **\$13,476,181**

**Expenditure Description:**

FY2026 Board-approved General Fund expenditure adjustments.

GaDOE FY2026 State of Georgia Bus Funds (QBE) <i>(Board approved 11/13/2025)</i>	\$792,990
Increase Vapor Wake K-9 Officers and Handlers to Staff All Traditional High Schools <i>(Board approved 11/13/2025)</i>	\$2,000,000
Encumbrances	\$10,683,191
<b>Total FY2026 General Fund Expenditure Budget Adjustments</b>	<b>\$13,476,181</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 2 - FY2026 One-Time Expenditures

FY2027 Proposed Budget: **(\$16,418,677)**

**Expenditure Description:**

FY2026 Board-approved one-time expenditures.

GaDOE FY2026 State of Georgia Bus Funds (QBE) <i>(Board approved 11/13/2025)</i>	(\$792,990)
One-Time Expenditures No Longer Required in Budget	(\$4,942,496)
Encumbrances	(\$10,683,191)
<b>Total FY2026 One-Time Expenditures</b>	<b>(\$16,418,677)</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 3 - Salary/Benefit Changes

FY2027 Proposed Budget: **\$26,940,969**

**Expenditure Description:**  
FY2027 Positions - See attached Position Overview

FY2027 Salary Step for Eligible Employees	\$16,054,688
Health Insurance - Classified Employees <i>Increase from \$1,885 to \$1,935 per member per month - effective July 1, 2026</i>	\$2,212,800
Health Insurance - Certified Employees <i>Increase from \$1,885 to \$1,935 per member per month - effective July 1, 2026</i>	\$4,627,200
TRS Employer Contribution Increase - All Eligible Employees <i>Increase from 21.91% to 22.32% for all TRS eligible employees</i>	\$4,046,281
<b>Total Salary/Benefit Changes</b>	<b>\$26,940,969</b>

**Cobb County School District  
FY2027 Budget Development  
General Fund Position Summary  
April 23, 2026**

	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	
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 Adjustments					FY2027 Budget Planning					
	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Original Budget	Board Approval Local Schools	Board Approval Central Office	Adjustments Schools & Central Office	Explanation of Changes	FY2026 Revised Budget	Allotment Adjustments Due to Decreased Enrollment	Add Policy & Planning Supervisor	Add Positions for CITA Expansion	Total	Proposed FY2027 Budget
<b>Position Description</b>																
1 Kindergarten Teachers	360.00	299.00	325.00	327.00	317.00	309.00					309.00	(12.00)			297.00	
2 Kindergarten EIP	135.00	120.00	126.00	126.50	125.50	121.50					121.50	(10.00)			111.50	
3 Grades 1-3	1,022.50	960.50	991.00	991.00	985.00	879.00					879.00	29.00			908.00	
4 Grades 1-3 EIP	295.00	312.00	302.00	321.50	311.00	308.00					308.00	(17.00)			291.00	
5 Grades 4-5	581.00	553.00	537.00	557.00	561.00	536.00					536.00	(18.00)			518.00	
6 Grades 4-5 EIP	194.50	203.50	208.00	210.00	207.50	207.00					207.00	(4.50)			202.50	
7 Grades 4-5 Fine Art Orchestra	-	-	-	-	-	-					-				-	
8 Elementary Specialist	228.00	218.00	219.00	220.00	219.00	217.50					217.50	(1.50)			216.00	
9 Grades 6-8	864.50	839.50	810.50	802.00	815.00	803.00					803.00	2.00			805.00	
10 Grades 9-12	1,070.00	1,074.50	1,083.50	1,086.50	1,085.00	1,080.50					1,080.50	(33.00)			1,047.50	
11 Online Virtual Learning Teachers & CVA Specialists	11.00	11.00	11.00	16.00	18.00	18.00					18.00				18.00	
12 Career & Technology	121.50	133.00	131.50	134.00	141.00	153.50					153.50	7.50	6.00		167.00	
13 ROTC	28.00	28.00	28.00	28.00	28.00	28.00					28.00				28.00	
14 IEL Intensive Eng Language	31.50	27.00	27.00	27.00	29.50	29.50					29.50				29.50	
15 In School Suspension Teacher	-	-	-	-	-	-					-				-	
16 Discretionary Staff - Certified	31.11	283.61	107.11	169.11	108.11	108.11					108.11	(20.00)			88.11	
17 Tech Instructional Specialist TTIS	20.00	20.00	24.00	24.00	24.00	24.00					24.00				24.00	
18 Magnet/IB Teachers	12.00	12.00	12.00	12.00	13.00	13.00					13.00				13.00	
19 Magnet Assistant Principals	6.00	6.00	6.00	6.00	6.00	6.00					6.00				6.00	
20 ESOL	209.50	214.00	220.50	225.00	242.00	264.50					264.50	(26.00)			238.50	
21 Gifted	583.50	580.00	559.00	564.50	575.00	592.50					592.50	7.50			600.00	
22 Remedial	250.50	255.50	301.00	305.00	321.00	270.00					270.00	(31.50)			238.50	
23 Positive Behavior Intervention & Support (PBIS)	-	-	-	-	-	-					-				-	
24 Special Needs	-	-	-	-	-	-					-				-	
25 Special Ed Teachers	1,300.00	1,300.00	1,300.00	1,292.90	1,309.90	1,309.90					1,309.90	(0.40)			1,309.50	
26 Autism/ Behavior Support Teachers	-	-	-	-	-	-					-				-	
27 Preschool Special Ed Teachers	79.50	79.50	79.50	104.00	104.00	104.00					104.00				104.00	
28 Special Ed Paraprofessionals	452.00	452.00	452.00	464.40	463.92	463.92					463.92	1.48			465.40	
29 Special Ed Preschool Paraprofessionals	137.00	137.00	137.00	137.00	137.00	137.00					137.00				137.00	
30 In School Suspension Paraprofessionals	41.00	42.00	42.00	42.00	42.00	42.00					42.00				42.00	
31 Kindergarten Paraprofessionals	360.00	299.00	324.00	326.00	316.00	308.00					308.00	(12.00)			296.00	
32 Elementary Paraprofessionals	147.00	135.00	136.00	136.50	135.50	136.00					136.00	(17.50)			118.50	
33 Media Paraprofessionals	81.10	78.20	97.00	96.50	96.50	96.50					96.50	0.50			97.00	
34 Online Virtual Learning Paraprofessionals	16.00	16.00	17.00	17.00	17.00	17.00					17.00				17.00	
35 School Librarian	125.00	126.00	127.00	127.00	127.00	127.00					127.00	(18.00)			109.00	
36 Literacy Coaches	-	-	-	-	-	-					-				-	
<b>Instructional School Positions</b>	<b>8,773.71</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>8,709.93</b>	<b>(173.42)</b>	<b>6.00</b>	<b>(167.42)</b>	<b>8,542.51</b>	
															67.8% of total EEs	
37 Assistant Administrators	-	-	-	-	-	-					-				-	
38 Parent Facilitator	-	-	-	-	-	-					-				-	
39 Principals	108.00	109.00	109.00	109.00	110.00	110.00					110.00				110.00	
40 Assistant Principals	229.00	224.00	219.00	220.00	227.00	225.00					225.00	(1.00)			224.00	
41 Program Director/ Coordinator/ Administrators	2.00	4.00	6.00	4.00	5.00	5.00					5.00		4.00		9.00	
42 Counselors ES, MS and HS	259.00	253.00	252.00	252.50	252.50	248.50					248.50	26.50			275.00	
43 MS Graduation Coaches	-	-	-	-	-	-					-				-	
44 HS Graduation Coaches	-	-	-	-	-	-					-				-	
45 Local School Secretary	110.00	111.00	111.00	111.00	111.00	111.00					111.00		1.00		112.00	
46 Local School Bookkeeper	111.00	112.50	112.50	112.50	112.50	112.50					112.50		2.00		114.50	
47 Local School Clerk	272.50	269.00	273.00	268.50	268.50	269.00					269.00	(36.00)	1.00		234.00	
48 Interpreters - ESOL/Foreign Language	12.00	12.00	12.00	12.00	11.00	11.00			0.50	Transfer positions within EL Programs Department	11.50				11.50	
49 IWC Facilitator, Parent Specialist, Advisor, ESOL Consul	-	8.00	8.15	8.15	8.15	8.15			(2.70)	Transfer positions within EL Programs Department	5.45				5.45	
50 Interpreters - Special Ed	7.00	7.00	7.00	7.00	8.00	8.00					8.00				8.00	
51 Diagnosticians	4.00	4.00	4.00	11.60	19.60	19.60					19.60	0.40			20.00	
52 Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00	4.00					4.00				4.00	
53 Audiologists	3.30	3.30	3.30	3.00	4.00	4.00					4.00				4.00	
54 Audiologist Paraprofessionals	-	-	-	-	-	-					-				-	
55 Occupational Therapists	9.30	9.30	9.30	9.60	10.08	10.08					10.08	(0.48)			9.60	
56 Physical Therapists	6.40	6.40	6.40	6.00	6.00	6.00					6.00				6.00	
57 Speech Language Pathologists	191.00	191.00	191.00	191.00	192.00	192.00					192.00				192.00	
58 SLP Paraprofessionals/ SLP Special Assignment	4.00	4.00	4.00	6.00	6.00	6.00					6.00	(1.00)			5.00	
59 Special Ed Nurses	12.50	12.50	12.50	12.50	12.50	12.50					12.50				12.50	
60 Support and Service Administrator (SSA) - ES & MS & H	85.00	85.00	70.00	70.00	70.00	70.00					70.00				70.00	
61 School Support Specialist	-	-	-	-	-	38.00					38.00				38.00	
62 School Nurses, Consulting Nurses, & Supervisor	117.00	118.00	116.00	118.00	118.00	118.00					118.00				118.00	
63 Hospital/Homebound	3.00	3.00	2.00	1.00	1.00	1.00					1.00				1.00	
64 Special Ed CBST Manager/AD formerly GNET/Transition	-	-	-	-	3.00	3.00					3.00				3.00	
65 Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00	1.00					1.00				1.00	
66 Community Based Skill Trainer - Teacher	-	-	-	-	-	-					-				-	
67 Community Based Skill Trainer - Paraprofessionals	-	-	-	-	-	-					-				-	
68 Psychologists	40.25	40.25	50.25	50.25	50.25	50.25					50.25				50.25	
69 Tech Specialists-Tech Department	71.00	73.00	72.00	73.00	73.00	73.00					73.00				73.00	
70 Social Workers & Supervisor	33.00	33.00	33.00	35.00	37.50	37.50					37.50				37.50	
71 Truancy Coordinators	-	-	-	-	4.00	4.00					4.00				4.00	
72 School Resource Officers	49.00	50.00	50.00	80.00	80.00	80.00	8.00			a.) Additional K-9 officers (Board approved 11/13/25)	88.00				88.00	
73 Custodians	617.35	623.85	623.85	631.10	634.10	636.10					636.10		2.50		638.60	
74 Bus Monitors	60.00	60.00	60.00	60.00	60.00	60.00					60.00				60.00	
75 Bus Drivers (Regular & Spec Ed) plus Field Coordinators	859.00	859.00	859.00	859.00	859.00	859.00					859.00				859.00	
76 Maintenance	139.00	139.00	139.00	142.00	142.00	142.00					142.00				142.00	
77 Mechanics - Fleet Maintenance	49.00	49.00	49.00	49.00	49.00	49.00					49.00				49.00	
<b>Other School Support Positions</b>	<b>3,468.60</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>8.00</b>	-	<b>(2.20)</b>		<b>3,589.98</b>	<b>(11.58)</b>	<b>10.50</b>	<b>(1.08)</b>	<b>3,588.90</b>	
															28.5% of total EEs	
<b>Total Local School Positions</b>	<b>12,242.31</b>	<b>12,292.91</b>	<b>12,175.86</b>	<b>12,413.11</b>												

**Cobb County School District  
FY2027 Budget Development  
General Fund Position Summary  
April 23, 2026**

	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
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 Adjustments					FY2027 Budget Planning					
	FY2021 Revised Budget	FY2022 Revised Budget	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Original Budget	Board Approval Local Schools	Board Approval Central Office	Adjustments Schools & Central Office	Explanation of Changes	FY2026 Revised Budget	Allotment Adjustments Due to Decreased Enrollment	Add Policy & Planning Supervisor	Add Positions for CITA Expansion	Total	Proposed FY2027 Budget
<b>CENTRAL OFFICE SUPPORT</b>																
78	Division 1 - Superintendent	2.00	2.00	2.00	2.00	2.00					2.00					2.00
79	Division 1 - Chief of Staff	14.00	14.50	16.50	29.00	30.00					30.00		1.00			31.00
80	Division 2 - Operations	54.25	71.25	73.10	76.10	76.10					77.10					77.10
81	Division 3 - Technology	58.50	58.50	58.00	58.00	58.00					57.00					57.00
82	Division 4 - Human Resources	45.00	47.00	51.50	54.50	54.50					55.50					55.50
83	Division 5 - Strategy & Accountability	36.50	37.50	43.50	37.00	37.00					50.60					50.60
84	Division 6 - Academics - Teaching & Learning	66.78	66.78	66.68	72.68	72.68			2.20	Transfer positions within EL Programs Department	73.88					73.88
85	Division 6 - Academics - Special Student Services	26.00	26.00	42.00	43.00	43.00					43.00					43.00
86	Division 7 - School Leadership	17.49	17.49	15.49	14.49	14.49					14.49					14.49
87	Division 8 - Financial Services	54.65	54.65	56.65	60.65	60.65					60.65					60.65
	Central Office Support Positions	375.17	395.67	425.42	447.42	448.42			2.20		464.22		1.00			465.22
	<b>GRAND TOTAL - General Fund Positions</b>	12,617.48	12,688.58	12,601.28	12,860.53	12,878.53	8.00				12,764.13	(185.00)	1.00	16.50	(167.50)	12,596.63

3.7%  
of total EEs  
100.0%

**Student / Teacher Ratios**

Kindergarten	23.0	23.0	23.0	23.0	23.0	23.0
Grades 1-3	24.0	24.0	24.0	24.0	24.0	24.0
Grades 4-5	30.0	30.0	30.0	30.0	30.0	30.0
Grades 6-8	31.0	31.0	31.0	31.0	31.0	31.0
Grades 9-12	33.0	33.0	33.0	33.0	33.0	33.0

**Revisions in FY2026**

8.00	(a) Add 8.0 additional K-9 Officers (Board approved 11/13/2025)
8.00	

23.0
24.0
30.0
31.0
33.0

**Student / Teacher Ratios**

Kindergarten	23.0
Grades 1-3	24.0
Grades 4-5	30.0
Grades 6-8	31.0
Grades 9-12	33.0

**Student Projections**

**General Education**

Kindergarten	7,921	6,463	7,095	7,037	6,876	6,739
Grades 1-3	24,098	22,618	22,387	22,652	22,540	22,330
Grades 4-5	16,882	15,945	15,609	15,368	15,461	15,586
Grades 6-8	26,579	25,809	24,919	24,675	24,419	24,081
Grades 9-12	35,092	35,360	35,616	35,716	35,689	35,506
<b>Total</b>	<b>110,572</b>	<b>106,195</b>	<b>105,626</b>	<b>105,448</b>	<b>104,965</b>	<b>104,242</b>
Pre-K	970	757	755	815	920	952
Devereux	79	72	62	54	64	53
Dual Enrollment	418	369	289	341	395	497
<b>Total</b>	<b>110,572.00</b>	<b>107,393</b>	<b>106,732</b>	<b>106,658</b>	<b>106,344</b>	<b>105,744</b>

**FTE Projection**

Kindergarten	6,526
Grades 1-3	21,665
Grades 4-5	15,402
Grades 6-8	23,603
Grades 9-12	34,459
<b>Total</b>	<b>101,655</b>
Pre-K	921
Devereux	65
Dual Enrollment	579
<b>Total</b>	<b>103,220</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 4 - Salary/Position Adjustments

FY2027 Proposed Budget: (\$17,386,942)

**Expenditure Description:**

Expenditure adjustments to School-Level and Central Office Departmental Budgets, including funding for School/Instructional Support.

	FY2027 Positions	FY2027 Expenditures
Adjust Allotment Positions due to Reduction in Enrollment	(185.00)	(\$21,896,592)
Literacy Coaches <i>(Pending Regulatory Guidelines from the State)</i>		\$3,570,852
Merge School Nurse Salary Schedule with Central Office Nurse Salary Schedule		\$141,675
Adjust Instructional Supplements <i>(Cobb Virtual Academy Adjunct Teacher Pay, Flag Football Coaching Supplement)</i>		\$591,720
Increase Allotment to Result in 1.00 Director of Policy and Planning and .49 Supervisor of Student Transfers	1.00	\$205,403
<b>Total Salary/Position Adjustments</b>	<b>(184.00)</b>	<b>(\$17,386,942)</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 5 - New Instructional Programs

FY2027 Proposed Budget: **\$2,227,919**

**Expenditure Description:**

Salary and operating budgets to open the new Cobb Innovation and Technology Academy at Allatoona, enhance program needs at the Cobb Innovation and Technology Academy at Osborne, and centralize administration for both programs.

	<b>FY2027 Positions</b>	<b>FY2027 Expenditures</b>
Cobb Innovation & Technology Academy Program Enhancement and Realignment	16.50	\$2,227,919
<b>Total New Instructional Programs</b>	<b>16.50</b>	<b>\$2,227,919</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 6 - Miscellaneous Expenditure Adjustments

FY2027 Proposed Budget: **(\$906,746)**

**Expenditure Description:**

Expenditure adjustments for Transfers, Utilities, and Revenue Receipt Adjustments.

	FY2026 Expenditure	FY2027 Expenditure	FY2027 Budget Adjustment
<b>Cell Tower</b> <i>Adjust Program Expenditures to Match Corresponding Revenue Estimates</i>	\$499,185	\$559,536	\$60,351
<b>Transfers to Other Funds</b> <i>Eliminate Transfer to Fund 0353 - District Building Fund</i>	\$1,000,000	\$0	(\$1,000,000)
<b>Miscellaneous State Grants</b> <i>Adjust Program Expenditures to Match Corresponding Revenue Estimates</i>	\$16,257,061	\$14,639,964	(\$1,617,097)
<b>Utilities</b>	\$28,881,700	\$30,131,700	\$1,650,000
<i>Fuel</i>	\$6,212,216	\$6,612,216	
<i>Electricity</i>	\$18,010,293	\$19,260,293	
<i>Natural Gas</i>	\$1,704,314	\$1,704,314	
<i>Water/Sewer</i>	\$2,954,877	\$2,954,877	
<b>Total Miscellaneous Expenditure Adjustments</b>			<b>(\$906,746)</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 7 - Instructional Support Enhancements

FY2027 Proposed Budget: **\$1,355,000**

**Expenditure Description:**

Expenditure adjustments to Departmental budgets to enhance instruction and support schools.

Increase Budget for GA's BEST Program	\$500,000
School and School Support Operational Enhancements due to Inflation and Rising Costs	\$580,000
Adjust Budget for Rising Costs of Graduation Ceremonies Held at Kennesaw State University	\$275,000
<b>Total Instructional Support Enhancements</b>	<b>\$1,355,000</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 8 - One-Time Enhancements

FY2027 Proposed Budget: **\$725,000**

SPLOST VII Election Expenditures <i>(Could Decrease Depending on Other Scheduled Elections)</i>	\$725,000
<b>Total One-Time Enhancements</b>	<b>\$725,000</b>

# FY2027 BUDGET DEVELOPMENT EXPENDITURES



Expenditure Type: 9 - Utilize Fund Balance Reserve

FY2027 Proposed Budget: **(\$6,139,212)**

**Expenditure Description:**

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

<u>FY2027 Total Revenue</u>	<u>FY2027 Total Expenditures</u>	<u>Adjustment</u>
\$1,706,770,609	(\$1,712,909,821)	(\$6,139,212)

**COBB COUNTY SCHOOL DISTRICT - PROCUREMENT SERVICES**  
**Purchases Specifically Pre-Approved By The Board**  
**Proposed for adoption with the July 1, 2026 Budget (FY2027 Budget)**

Line #	Charge Code/ Account Description Include But Are Not Limited To: Fund-Facility-Function-Program-Cost Center-Responsibility-Level-Object-Future	Type of Expenditures Include But Are Not Limited To:
1	<b>Direct Instruction Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553210-XXXX, Web-Based Subscript Licenses 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-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	<b>Instructional Support Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies	Instructional-related services such as alternative education service provider, grant evaluation services, speech language pathology services, nursing services for medically fragile students, Medicaid revenue enhancement, interpreting services - sign language & ESL, influenza/pneumonia/Tdap vaccines, ambulance services, recycling surplus textbooks, state and system testing programs and materials, recycling surplus textbooks
3	<b>Operational Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXX, 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	<b>Operational Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair and Maintenance XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-559510-XXXX, Other Purchased Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXX, Land Acquisition XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671510-XXXX, Site Improvements-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	<b>Technology Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553210-XXXX, Web-Based Subscript Licenses 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-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**  
**Purchases Specifically Pre-Approved By The Board**  
**Proposed for adoption with the July 1, 2026 Budget (FY2027 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	<b>Technology Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXX, Repair & 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	<b>Utilities and Fuel</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-541000-XXXX, Water & Sewer XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXX, Natural Gas XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXX, Electricity XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXX, Gasoline & Diesel Fuel	Utilities such as water & sewer, natural gas, electricity and fuel
8	<b>Transportation/Fleet Maintenance Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561095-XXXX, Tires XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561615-XXXX, Computer/Tablet/Interactive LD	Tires, school bus digital video systems
9	<b>Transportation/Fleet Maintenance Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXX, Repair & Maintenance	Bus and other vehicle repair & maintenance services such as bus repair parts, outside repair work, paint & general maintenance, maintenance on automated fuel system, tires; contractor operated parts store
10	<b>Food &amp; Nutrition Services Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXX, Supplies XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXX, Support Items-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	<b>Food &amp; Nutrition Services</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXX, Contract Services	FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance & repair services
12	<b>District Wide Items</b>	
	XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553210-XXXX, Web-Based Subscript Licenses 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-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	<b>District Wide Services</b>	
	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