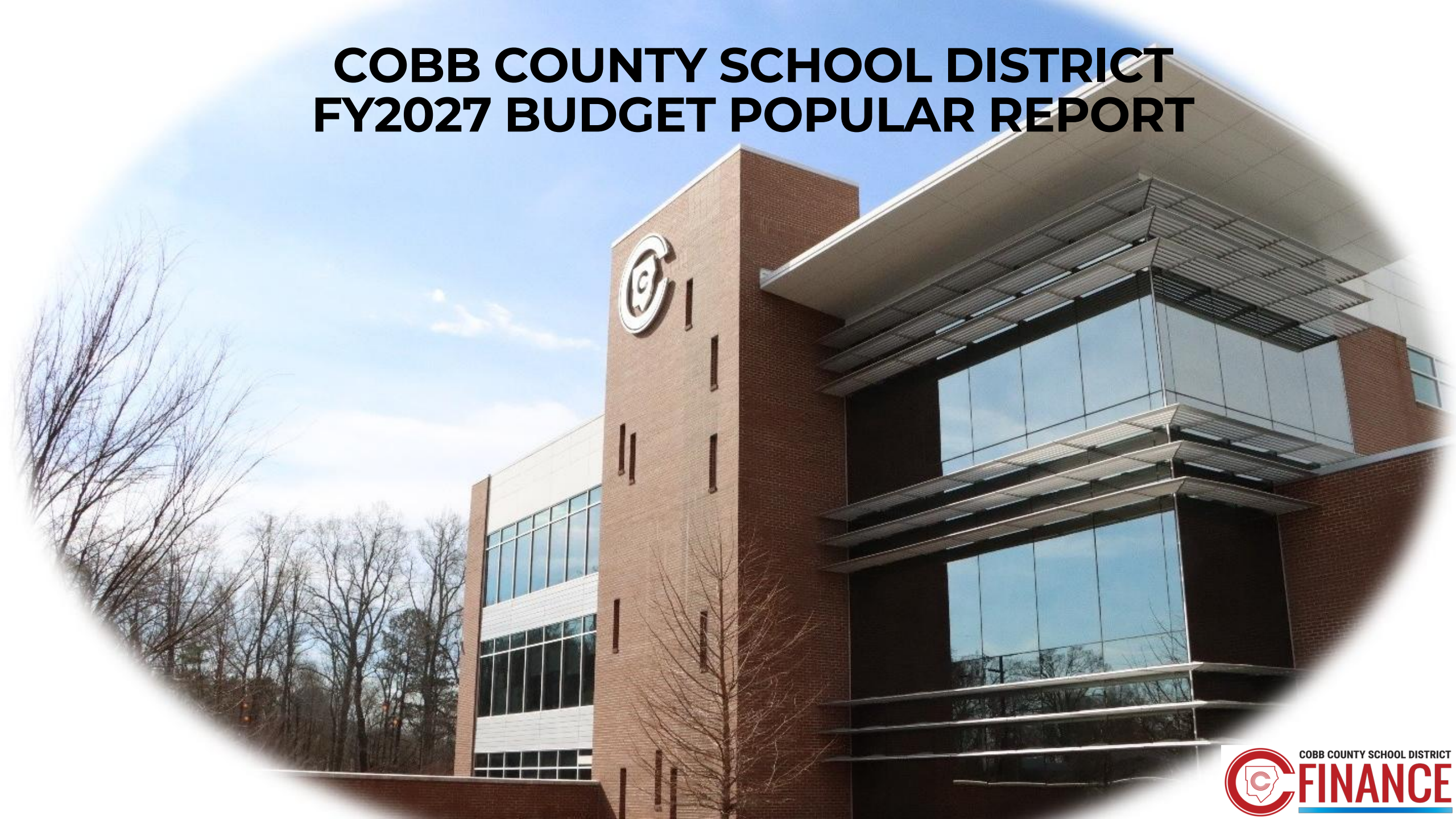


COBB COUNTY SCHOOL DISTRICT FY2027 BUDGET POPULAR REPORT



FY2027
BUDGET MESSAGE
COBB COUNTY SCHOOL DISTRICT
CHRIS RAGSDALE – SUPERINTENDENT
May 7, 2026



Dear Cobb County Citizens,

On behalf of the Cobb County School District (CCSD), I am pleased to present this Popular Report summarizing our annual budget. Developing the annual budget is one of the most significant and complex tasks the CCSD undertakes each year, and this report aims to simplify its intricacies while providing funding details that reflect District and community priorities. Understanding our budget is crucial as we work together as **One Team** with **One Goal** to achieve **Student Success**.

The CCSD's revenue primarily comes from two sources:

State of Georgia Quality Basic Education (QBE) Revenue

The State of Georgia contributes approximately 44.52% of the CCSD's revenue through predetermined formulas. These formulas calculate revenue based on the total number of students and their identified instructional programs. This revenue is verified through student population counts conducted throughout the school year.

The State's economy remains robust, and Governor Brian Kemp's FY2027 State Budget includes a \$306 million increase in QBE formula appropriations for K-12 education. QBE Earnings for CCSD increased by approximately \$3 million for FY2027.

Local Property Tax Revenue

Local revenues account for approximately 54.53% of the CCSD's revenue. Property in Cobb is taxed using a millage rate set by the Board of Education, which this year proposes to maintain the current rate of 18.70 mills. The CCSD carefully budgets and focuses on expenditure controls to balance the budget. Administration continually monitors expenditures and implements efficiencies to ensure funds are available to support our students and teachers.

Property values in Cobb County remain strong, with the countywide property tax digest projected to grow by 4.08%. The Board's prudent fiscal management, common-sense planning, and maintenance of some of the lowest administrative costs in the state have efficiently positioned our finances for the upcoming school year.

**FY2027
BUDGET MESSAGE
COBB COUNTY SCHOOL DISTRICT
CHRIS RAGSDALE – SUPERINTENDENT
May 7, 2026**



The FY2027 General Fund Budget is structurally balanced, with revenue of \$1,706,770,609 plus \$6,139,212 from the fund balance reserve, matching recurring expenditures. The expenditure budget totals, \$1,712,909,821, are based on a predicted enrollment of approximately 103,300 students (including Devereux, PreK, and Dual Enrollment).

Major highlights include:

- A Stable Millage Rate at 18.70 Mills – (Long-Term Debt Free Since 2007)
- Aaa and MIG1 – Highest Moody’s Investors Service Long-Term and Short-Term Credit Rating
- AAA and A-1 – Highest Standard & Poor’s Long-Term and Short-Term Credit Rating
- AAA and K1+ – Highest Kroll Bond Rating Agency’s Long-Term and Short-Term Credit Rating
- Local Revenue Property Value Digest Growth – 4.08%
- Enhancement for the Cobb Innovation and Technology Academy at Allatoona High School
- Enhancement for the Georgia’s BEST Program
- Salary Step Increase for All Eligible Employees
- Budget Fund Balance Usage – \$6,139,212

The preparation of the FY2027 Budget has involved input from all levels of the organization. The following information highlights all major fund groupings recorded as part of CCSD’s budget plan for FY2027.

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

Regards,

Chris Ragsdale
Superintendent

General Fund Budget Development Highlights

Summary and Comments Regarding the Development of the FY2027 Budget

The development of the FY2027 Budget is a planned, orderly process, which prioritizes budget requests using available resources.

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

Cobb County School District uses a conservative approach to budgeting each year. This budgeting practice, combined with responsible financial management and a healthy fund balance, allows CCSD the flexibility to adapt as quickly as possible to changes in the K-12 educational environment. As a result, the district plans to use \$6,139,212 in reserve funding to offset the shortfall in revenue.

Each CCSD functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2027 system-wide school district staffing estimates and requirements are also reviewed as part of the budget balancing process. Administration evaluates and prioritizes school district budget balancing ideas.

The Board tentatively approved the FY2027 Budget on April 23, 2026. The Board has scheduled two initial public forums for interested parties to present any additional input or comments regarding the FY2027 Tentative Budget. All interested stakeholders – students, families, educators, and community members – may provide feedback during these hearings. The dates for these public hearings are April 23, 2026, at 6:30 PM and May 14, 2026, at 6:30 PM. Final adoption of the FY2027 Budget is scheduled to occur on May 14, 2026, at 7:00 PM. The FY2027 Tentative Budget is available on the Internet for public review at address: <https://www.cobbk12.org/page/22362/financial-planning-analysis>

General Fund Budget Preparation

Budget Process Summary and Assumptions

The budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the CCSD on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the seven members of the local Board of Education for legal adoption prior to June 30.

The Superintendent and staff meet to develop a proposed balanced budget for submission to the Board of Education. Budget sessions with the Board and two official public budget forums are conducted. Following the public forums, the Board legally adopts the budget. The budget is prepared according to the Georgia Department of Education (GaDOE) format and submitted for formal approval. The GaDOE generally approves the budget in October; however, school districts are permitted to expend funds on a conditional basis until final State approval is received.

The local Board of Education may legally amend the budget at any time during the year but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the state functional series level. No public funds may be expended until the local Board has approved the budget. The CCSD prepares the budget on a modified accrual basis whereby revenues are generally recognized when susceptible to accrual and expenditures are recognized when related fund liability is incurred. Federal and state grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues, prior to receipt, for budgetary purposes.

Budget Assumptions

Enrollment - The enrollment projections for the coming school year were obtained from State of Georgia DOE FTE Counts.

Personnel Allotments - The teacher, paraprofessional, counselor, media specialist, principal, assistant principal, clerical needs, and other school positions are determined based on the full-time equivalent (FTE) count data and personnel allotment formulas.

Salary Adjustments - Salary adjustments are recommended by the Superintendent and Executive Cabinet.

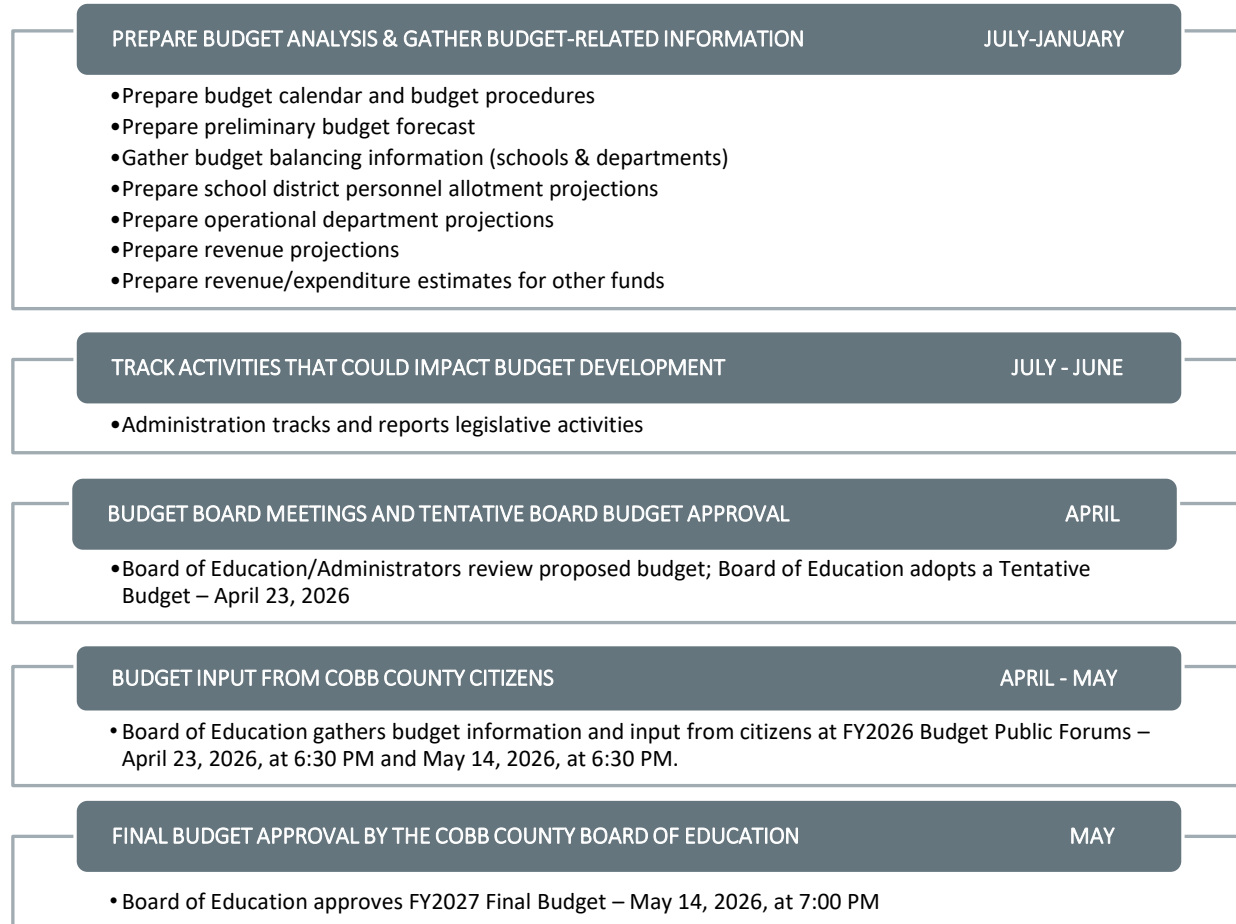
Program Evaluation - New programs and continued programs are recommended for consideration in the proposed budget and are considered based on their contribution to district-wide and school-level objectives.

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

General Fund Budget Preparation

FY2027 Budget Development Calendar – Summary and Process

The budget is developed each year utilizing a budget calendar. The development and utilization of a calendar helps to ensure a planned, organized sequence of events. The process spans a timeframe of July through June or until a final budget is approved. A detailed listing of all events can be referenced on the Financial Planning & Analysis Department website at: <https://www.cobbk12.org/page/22362/financial-planning-analysis>



District Metrics – Fast Facts

With more than **18,000** employees,
CCSD is the largest employer in Cobb County

81 Police Officers dedicated to the safety of each
student and school in the District

112 Schools

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

77%

Teachers with Advanced
Degrees

Student Enrollment 103,283

Caucasian 32.0%
Black 29.2%
Hispanic 26.6%
Asian 6.2%
Other 6.0%

2nd largest
school district in GA

23rd largest
school district in the nation out
of more than 14,000 districts

STUDENT SAFETY & SECURITY IS PARAMOUNT

6 **Magnet programs for advanced studies** in a variety of subjects:
Math, Science & Technology | International Studies | Engineering & Biotechnology
International Baccalaureate | Performing Arts | Medical Sciences & Research

22 National Blue
Ribbon Schools

56 Georgia Schools of
Excellence

2 **Cobb Innovation & Technology Academy** focusing primarily on trade occupations:
CITA Osborne – Automotive, Carpentry, Electrical, HVAC, Masonry, Plumbing, Welding, Clinical Lab, Emergency Medical Responder, Patient Care, Phlebotomy, Surgical Technology, Energy & Power, Cybersecurity, Networking, Heavy Equipment Operator
CITA Allatoona – Flight Operations, Aviation Maintenance, Unmanned Aircraft Systems, Manufacturing, Industrial Maintenance, Mechatronics, Pharmacy, Allied Health & Medicine, Artificial Intelligence, Cloud Computing, Game Design

The District has met the requirements established by the Cognia® Accreditation Commission – Valid through 2026-2027



General Fund Metrics



CCSD Operational and Financial Credit Ratings

Aaa	Long Term Rating	Moody's Investors Service
MIG1	Short Term Rating	Moody's Investors Service
AAA	Long Term Rating	Standard & Poor's Global Ratings
A-1	Short Term Rating	Standard & Poor's Global Ratings
AAA	Long Term Rating	Kroll Bond Rating Agency
K1+	Short Term Rating	Kroll Bond Rating Agency

Note: All ratings are the highest possible United States industry ratings. The CCSD is the only school district in the nation to hold 3 AAA credit rating designations.

Recent Budget Accomplishments

FY2017	2.5% Salary Increase and Full Salary Step Increase for All Eligible Employees
FY2018	1.1% Salary Bonus and Full Salary Step Increase for All Eligible Employees
FY2019	2.6% Salary Increase and Full Salary Step Increase for All Eligible Employees 1.1% Salary Bonus (for Non-238 Day Employees)
FY2020	Salary Increase Range 8.00% - 12.6% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2021	Full Salary Step Increase for All Eligible Employees
FY2022	Salary Increase Range 4.00% - 8.6% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2023	Salary Increase Range 8.5% - 13.1% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2024	Salary Increase Range 7.5% - 12.1% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2025	Salary Increase Range 4.4% - 9.0% (depending upon step eligibility) and Full Salary Step Increase for All Eligible Employees
FY2026	Full Salary Step Increase for All Eligible Employees
FY2027	Full Salary Step Increase for All Eligible Employees

CCSD Millage Tax Rate

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

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



FY2027 Expenditure Metrics

Salaries/Fringe Benefits	94% of the General Fund Budget
Instruction	66% of the General Fund Budget
General Administration	1% of the General Fund Budget

FY2027 Revenue Breakout

54.53%	Local Property Tax Funding
44.52%	State of Georgia QBE (Quality Basic Education)/ Grant Funding
.95%	Federal Program Funding
100.00%	Total General Fund Revenue

General Fund Metrics – Millage Rate

Millage Type	FY2026	Change	FY2027
General Fund	18.70	0.00	18.70
Debt Service Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18.70	0.00	18.70

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

General Fund FY2027 Tentative Budget

	Projected Revenue	Projected Expenditures	Difference
FY2027 Tentative Budget	\$1,706,770,609	\$1,712,909,821	\$6,139,212

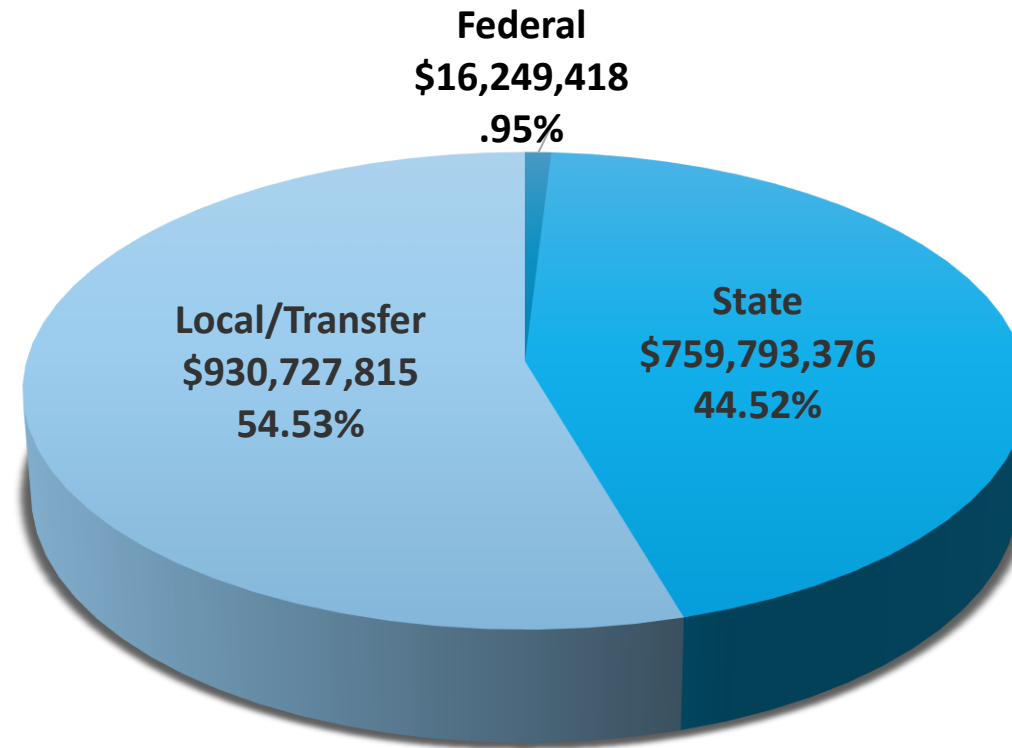
The \$6.14 million difference between revenues and expenditures will be addressed with unassigned fund balance reserve.

General Fund Revenue

Major General Fund FY2027 Revenue Categories

Revenue Type	FY2027 Budget	Comments
Local Revenue		
Property Tax Revenue	\$823,741,114	4.08% Digest Increase; 18.70 Mills; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$57,156,852	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$3,225,270	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$10,549,637	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$5,160,719	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverages	\$1,650,196	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$1,357,973	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$1,384,483	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$22,106,064	Reflects interest rates applied to average monthly balances based on current rate analysis
Local Revenue – Cell Tower	\$559,536	Budget based on cell tower agreements
Local Revenue – Other	\$2,989,631	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$333,340	Estimated revenue from sale of school district assets
Leased Property Revenue	<u>\$43,000</u>	Lease revenue on school district property
Sub-Total Local Revenue	\$930,257,815	
Transfer from Other Funds	<u>\$470,000</u>	Transfer from ASP Fund 0551
Total Local/Transfer Revenue	\$930,727,815	
State Revenue		
Miscellaneous State Grants	\$14,639,964	Revenue received from State Grants
State QBE Revenue	<u>\$745,153,412</u>	Quality Basic Education (QBE) revenue received from the State of Georgia based on Student Full Time Equivalent (FTE) counts
Total State Revenue	\$759,793,376	
Federal Revenue		
Indirect Cost Revenue	\$7,396,748	Revenue estimated for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,279,077	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$1,697,715	Estimated revenue reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	<u>\$5,875,878</u>	Estimated revenue reimbursement for costs incurred for Medicaid-eligible students through the IEP (Individualized Education Program)
Total Federal Revenue	\$16,249,418	
Total Revenue	\$1,706,770,609	

FY2027 General Fund Revenue



\$1,706,770,609

General Fund Budgeted Revenue Total (FY2027)

General Fund – Local Revenue

Local Revenue contributes approximately 54.53% of the Cobb County School District's Revenue. The CCSD's portion of property tax collection is the major local revenue stream and is comprised of taxes levied on real and personal property, based on values assessed as of January 1 each year. FY2027 Property Tax revenue calculation is based on the proposed millage levy of 18.7 mills. There is no proposed change from the current levy of 18.7 mills. The value of 1.0 mill is approximately equal to \$44.0 million.

School Tax Calculation

The following example illustrates how FY2027 CCSD school taxes are calculated for a home valued at \$450,000:

\$450,000	House assessed at Fair Market Value
X <u>.40</u>	40% Assessment Rate
\$180,000	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$170,000	Tax Base for Property Tax
X <u>.0187</u>	18.70 Proposed Millage Rate
\$3,179	General Fund School Taxes

General Fund – Local Revenue

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

Metro Atlanta Property Tax Comparison

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

Comparisons based on FY2026 (2025 Digest) millage rates adopted by Metro Atlanta school districts with taxes calculated on a \$450,000 home.

General Fund – Local Revenue Exemptions

For Cobb County residents, homestead exemptions are available to reduce the amount of property taxes paid on property owned and occupied as a primary legal residence. The applicable exemptions are deducted from the assessed value of the qualifying property (40% of the fair market value).

Tax Exempt Classification	Description	FY2022	FY2023	FY2024	FY2025	FY2026
Real Property	Qualified homeowners are entitled to a \$10,000 exemption in the county general and school general tax categories.	(\$16,524,290)	(\$16,379,818)	(\$16,239,769)	(\$16,349,754)	(\$16,370,106)
Age 62 or Older	Qualified homeowners who are age 62 as of January 1 are entitled to a full exemption in the school general and school bond tax categories.	(\$144,461,759)	(\$167,343,658)	(\$196,198,209)	(\$222,696,095)	(\$238,081,102)
Other Exemptions	Includes: Disabled Veteran, Social Security Disability, Unremarried Surviving Spouse (Firefighter/Police Officer), Conservation, Environmentally Sensitive Property, Freeport, Personal Property (not attached to home or building), Brownfield Property.	(\$18,018,079)	(\$20,947,895)	(\$24,877,315)	(\$25,318,425)	(\$24,351,687)
Total CCSD Revenue Exemptions		(\$179,004,128)	(\$204,671,371)	(\$237,315,293)	(\$264,364,274)	(\$278,802,895)

General Fund – State Revenue

The State of Georgia contributes approximately 44.52% of the Cobb County School District's Revenue. The State of Georgia uses a funding formula called the Quality Basic Education (QBE) Act:

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

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

Program Weight - Since different programs (kindergarten through grade 12) vary in their cost of operation, each program is assigned a program weight. The following are the latest available FY2026 Program Weights:

Programs	Weights	Per FTE Cost
Kindergarten	1.6920	\$5,488.81
Kindergarten EIP	2.0979	\$6,805.59
Grades 1-3	1.3038	\$4,229.36
Grades 1-3 EIP	1.8410	\$5,972.17
Grades 4-5	1.0421	\$3,380.37
Grades 4-5 EIP	1.8363	\$5,956.69
Grades 6-8	1.0353	\$3,358.46
Middle School	1.1445	\$3,712.70
Grades 9-12	1.0000	\$3,243.94

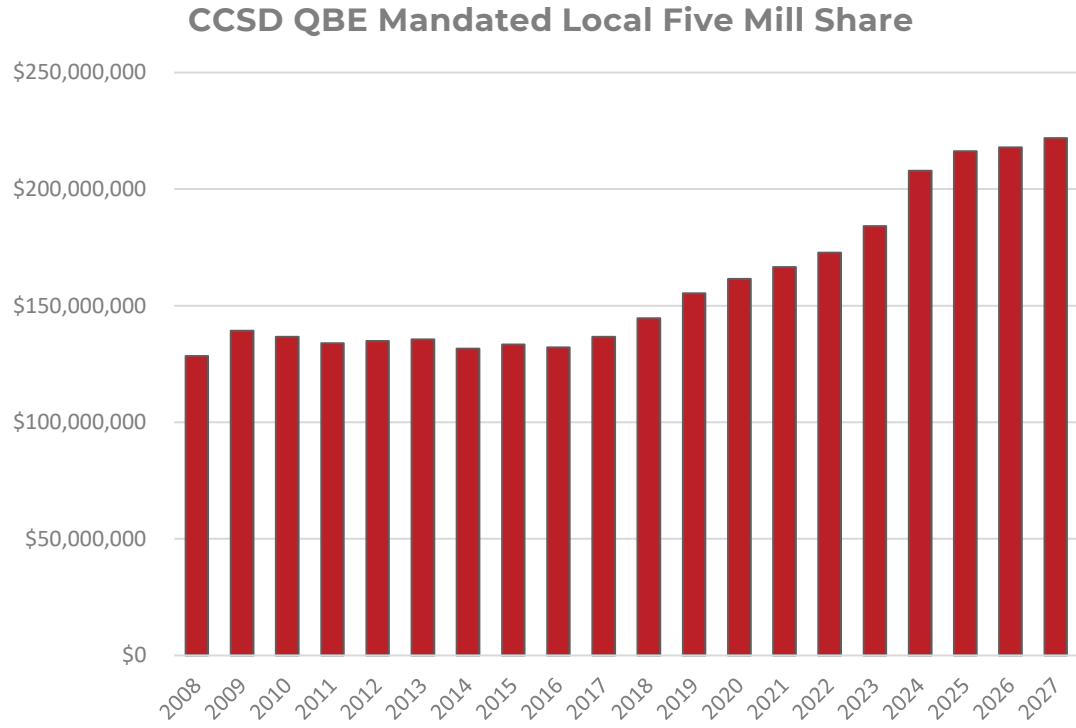
Programs	Weights	Per FTE Cost
CTAE	1.1754	\$3,812.78
Remedial	1.3710	\$4,447.58
Alternative	1.5041	\$4,879.28
Special Ed Cat I	2.4792	\$8,042.31
Special Ed Cat II	2.9259	\$9,491.55
Special Ed Cat III	3.7212	\$12,071.35
Special Ed Cat IV	6.0210	\$19,531.89
Special Ed Cat V	2.5327	\$8,215.77
Gifted	1.7359	\$5,631.02
ESOL Program	2.6356	\$8,549.89

General Fund – State Revenue

Base Amount - Standard cost per student amount established by the State of Georgia. The base amount for FY2026 (latest available) is \$3,243.94 per student.

Training & Experience - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

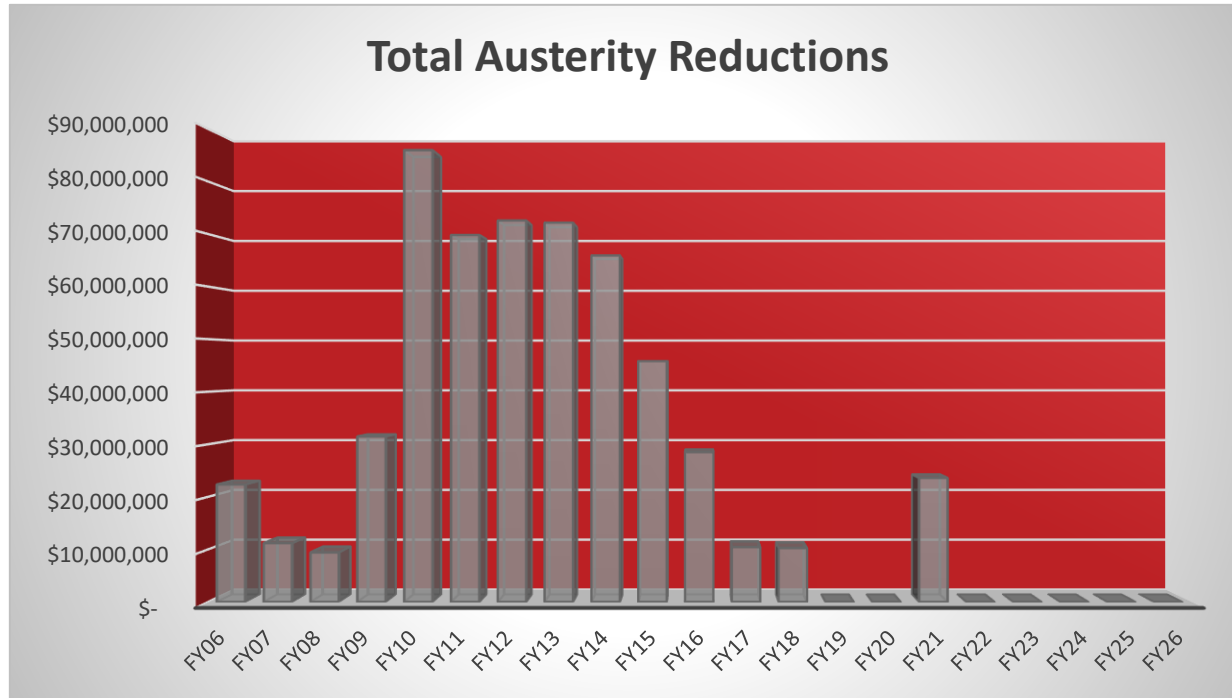
Local Five Mill Share - The Local Share for each school system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share amount. The CCSD's Local Share contributions have risen sharply over the last decade. The graph below represents the funding deducted from the State revenue earned by the District.



Year	Local Share
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,629
2015	\$133,378,963
2016	\$132,140,110
2017	\$136,707,956
2018	\$144,570,519
2019	\$155,355,360
2020	\$161,428,591
2021	\$166,638,238
2022	\$172,787,491
2023	\$184,085,315
2024	\$207,828,997
2025	\$216,223,669
2026	\$217,941,915
2027	\$221,936,234

General Fund – State Revenue

Austerity Reductions – Due to the economic environment in the national and state economies, the State of Georgia implemented austerity cuts to the QBE funding formula. These state level, budget balancing cuts had a cumulative reduction to CCSD education funding of \$609,952,877. FY2027 QBE funding estimates do not include any Austerity reductions.



Fiscal Year	Austerity Reduction	Cumulative Total
2006	\$22,370,583	\$ 72,795,528
2007	\$11,211,055	\$ 84,006,583
2008	\$ 9,442,954	\$ 93,449,537
2009	\$31,495,340	\$124,944,877
2010	\$85,929,510	\$210,874,387
2011	\$69,797,086	\$280,671,473
2012	\$72,553,160	\$353,224,633
2013	\$72,141,399	\$425,366,032
2014	\$65,900,761	\$491,266,793
2015	\$45,821,472	\$537,088,265
2016	\$28,518,269	\$565,606,534
2017	\$10,452,401	\$576,058,935
2018	\$10,280,631	\$586,339,566
2019	\$0	\$586,339,566
2020	\$0	\$586,339,566
2021	\$23,613,311	\$609,952,877
2022	\$0	\$609,952,877
2023	\$0	\$609,952,877
2024	\$0	\$609,952,877
2025	\$0	\$609,952,877
2026	\$0	\$609,952,877

General Fund – State Revenue

State of Georgia QBE Revenue Summary

	FY2026 Revised Budget	Change	FY2027 Proposed Budget
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
Total QBE Funding	\$742,146,095	\$3,007,317	\$745,153,412

General Fund – Federal Revenue

The Cobb County School District receives a small portion of its revenue from the Federal Government. The following is a listing of the Federal Revenue types accounted for in the General Fund:

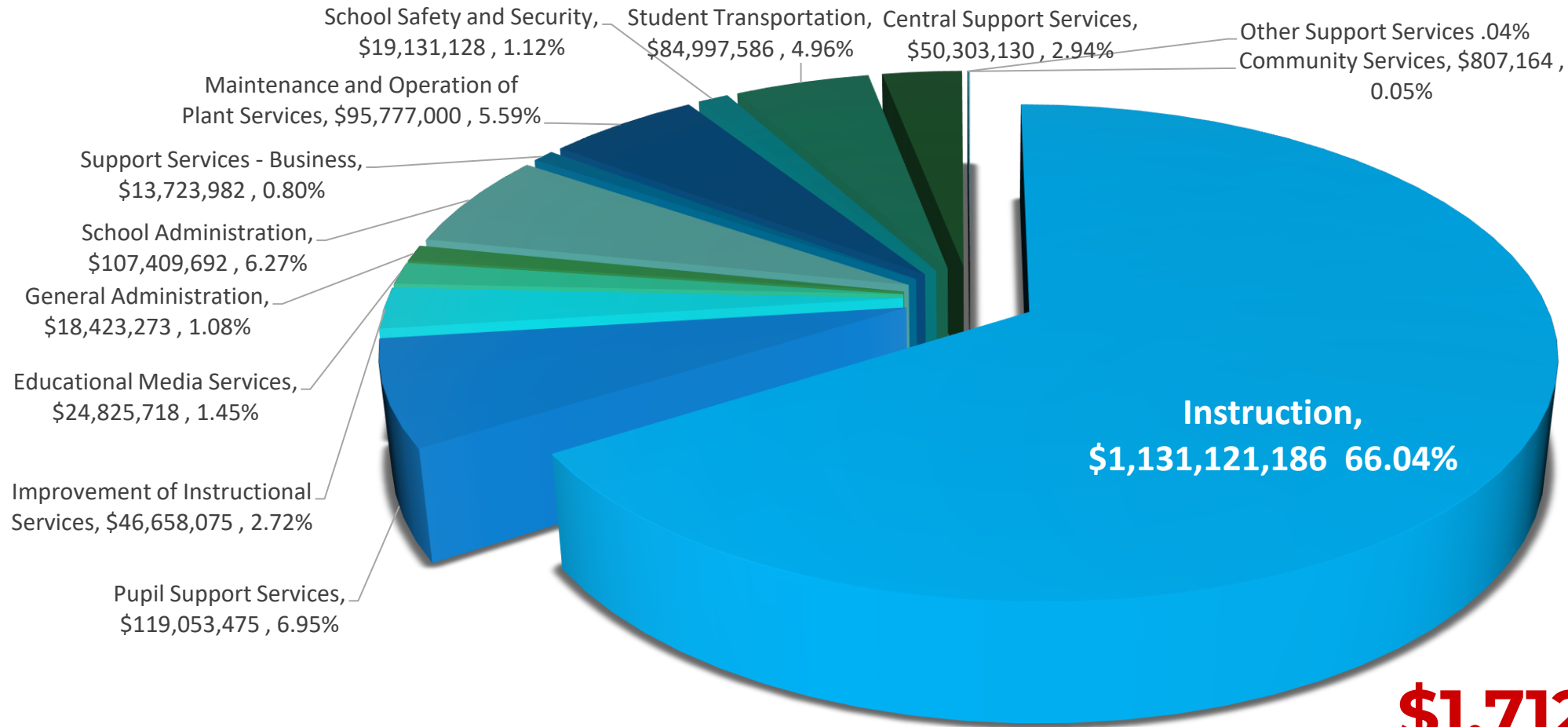
Indirect Cost	An indirect cost rate is charged to various grants and programs to reimburse the District for administrative and miscellaneous costs incurred to operate the program. The CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the GaDOE. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.	\$7,396,748
ROTC	Federal revenue for ROTC instructor salary reimbursement.	\$1,279,077
MedACE	The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services. The program was discontinued in FY2008 but started again in FY2012.	\$1,697,715
Medicaid	The Medicaid program reimburses the district for certain medical services provided to a child under his/her Individualized Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.	\$5,875,878
Total		\$16,249,418

General Fund Expenditure Appropriations

Major General Fund FY2027 Expenditure Appropriations

FY2026 Original Budget	\$ 1,702,897,117		
Board Approved Adjustments	\$ 13,476,181	\$ 792,990	GaDOE FY2026 State of GA Bus Funds (QBE) (Board Approved 11/13/2025)
		\$ 2,000,000	Increase Vapor Wake K-9 Officers and Handlers to Staff All Traditional High Schools (Board Approved 11/13/2025)
		<u>\$ 10,683,191</u>	Expenditure Encumbrances
		\$ 13,476,181	
FY2026 Revised Budget	\$ 1,716,373,298		
FY2027 Expenditure Changes			
Subtract FY2027 One-Time Expenditures	\$ (16,418,677)	\$ (792,990)	GaDOE FY2026 State of GA Bus Funds (QBE) (Board Approved 11/13/2025)
		\$ (4,942,496)	One-Time Expenditures No Longer Required in Budget
		<u>\$ (10,683,191)</u>	Expenditure Encumbrances
		\$ (16,418,677)	
Salary / Benefit Changes	\$ 26,940,969	\$ 16,054,688	FY2027 Salary Step for Eligible Employees
		\$ 2,212,800	Health Insurance - Classified (Increase from \$1,885 to \$1,935 Per Member Per Month)
		\$ 4,627,200	Health Insurance - Certified (Increase from \$1,885 to \$1,935 Per Member Per Month)
		<u>\$ 4,046,281</u>	TRS Increase - All Eligible Employees (Increase from 21.91% to 22.32%)
		\$ 26,940,969	
Salary / Position Adjustments	\$ (17,386,942)	\$ (21,896,592)	Adjust Allotment Positions due to Reduction in Enrollment - (185.00) Positions
		\$ 3,570,852	Literacy Coaches (Pending Regulatory Guidelines from the State)
		\$ 141,675	Merge School Nurse Salary Schedule with Central Office Nurse Salary Schedule
		\$ 591,720	Adjust Instructional Supplements (Cobb Virtual Academy Adjunct Teacher Pay, Flag Football Coaching Supplement)
		<u>\$ 205,403</u>	Increase Allotment to result in 1.00 Director of Policy and Planning and .49 Supervisor of Student Transfers
		\$ (17,386,942)	
New Instructional Programs	\$ 2,227,919	\$ 2,227,919	Cobb Innovation & Technology Academy Program Enhancement and Realignment - 16.50 Positions
Miscellaneous Expenditure Adjustments	\$ (906,746)	\$ (2,556,746)	Adjustments to Budgets for Cell Towers, Transfers, and Grants - Adjust Expenditures to Match Corresponding Revenue
		<u>\$ 1,650,000</u>	Adjustments to Budgets for Utilities - (Electricity \$1,250,000; Fuel \$400,000)
		\$ (906,746)	
Instructional Support Enhancements	\$ 1,355,000	\$ 500,000	Adjust Budget for GA's BEST Program
		\$ 580,000	School and School Support Operational Enhancements due to Inflation and Rising Costs
		<u>\$ 275,000</u>	Adjust Budget for Rising Costs of Graduation Ceremonies Held at KSU
		\$ 1,355,000	
One-Time Enhancements	\$ 725,000	\$ 725,000	SPLOST VII Election Expenditures (Could Decrease Depending on Other Scheduled Elections)
FY2027 Tentative Budget Totals	\$1,712,909,821		

FY2027 General Fund Expenditure Appropriations



\$1,712,909,821

General Fund Budgeted Expenditure Total (FY2027)

General Fund Expenditure Appropriations

FY2027 Salary Explanation

FY2027 Tentative Budget:

Salaries	\$1,057,492,049	
Fringe Benefits	<u>\$ 546,296,975</u>	
Total Compensation	\$1,603,789,024	= 94%
Total Expenditures	\$1,712,909,821	

94% of the CCSD Budget is comprised of salaries and fringe benefits

General Fund Analysis of Function Groups

FY2027 General Fund Tentative Budget – Revenue Sources

Local Revenue	\$930,257,815	Local Revenue sources include: Property Tax Digest; Property Tag Tax (Ad Valorem and TAVT); Delinquent Property Tax; Intangible Tax; Real Estate Transfer Tax; Alcoholic Beverage Tax; Liquor by the Drink Tax; Interest on Delinquent Taxes; Interest Income; Cell Tower Revenue; Other Local Revenue; Sale of Assets; and Leased Property.
State Revenue	\$759,793,376	State Revenue sources include: Miscellaneous State Grants and State of Georgia Quality Basic Education (QBE) funding.
Federal Revenue	\$16,249,418	Federal Revenue sources include: Indirect Cost revenue from grants and programs; ROTC instructor salary reimbursement; and MedACE/Medicaid program reimbursements.
Transfer Revenue	\$470,000	Transfer Revenue sources include: Transfer from the After School Program (ASP) fund which utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 PM.
Total Revenue	\$1,706,770,609	
Utilize Fund Balance	\$6,139,212	Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.
Total Resources	\$1,712,909,821	

General Fund Analysis of Function Groups

FY2027 General Fund Tentative Budget – Appropriations

Instruction	\$1,131,121,186	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
Pupil Services	\$119,053,475	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.
Improvement of Instructional Services	\$46,658,075	Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, and professional development.
Educational Media Services	\$24,825,718	Activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

General Fund Analysis of Function Groups

FY2027 General Fund Tentative Budget – Appropriations

General Administration	\$18,423,273	<p>Activities concerned with establishing and administering policy for operating the District. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.</p>
School Administration	\$107,409,692	<p>Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons, and clerical staff.</p>
Support Services - Business	\$13,723,982	<p>Activities concerned with the fiscal operation of the district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing, and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing, and duplicating operations.</p>
Maintenance & Operation of Plant Services	\$95,777,000	<p>Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.</p>

General Fund Analysis of Function Groups

FY2027 General Fund Tentative Budget – Appropriations

School Safety and Security	\$19,131,128	Activities concerned with maintaining a safe and secure environment for students and staff. These activities include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.
Student Transportation Services	\$84,997,586	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring, and traffic direction. Transportation insurance expenditures are charged to this function.
Support Services - Central	\$50,303,130	Central office activities, other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis, and public relations activities such as writing, editing, and other preparation necessary to disseminate information to students, staff, and the general public.
Other Support Services	\$678,412	All other support services not properly classified elsewhere.
Community Services Operations	\$807,164	Activities concerned with providing community services to students, staff, or other community participants.
Total Appropriations	\$1,712,909,821	

Other Funds FY2027 Tentative Budget

- **Special Revenue Funds**
- **Debt Service Fund**
- **Capital Projects Fund**
- **Internal Service Funds**

Special Revenue Funds

The primary purpose of Special Revenue funds is to account for Federal, State, and local programs. Special Revenue Funds comprise a small percentage of the total budget. The CCSD has developed budgets for these funds which include the latest budget information available at this time. In many cases, final federal allocations for the year are not currently available; therefore, federal/state budgets for next year are based on current funding levels. Local funds are programs funded locally through fees and tuition and are self-supporting. Selected Special Revenue funds highlights are as follows:

0402	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary, middle, and high school attendance areas.
0404	Special Education (IDEA)	Provides direct and related support services for children with disabilities.
0406	Career, Technical, Agricultural Education (CTAE)	Provides career training to students.
0414	Title II-A	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts.
0432	Homeless Grant	Provides grant funds for educational services to homeless children.
0460	Title III	Language instruction for English learners and immigrant students to attain English proficiency.
0462	Title IV	21st Century Learning; Student Support and Academic Enrichment.
0475	E-Rate	A federal communications program to enhance access to advanced telecommunications and information services for public elementary and secondary schools.
0478	USDA Fresh Fruits & Vegetables	Provides specific schools with nutritious snacks during the school day.
0510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.
0532	Georgia Network for Educational and Therapeutic Support (GNETS)	Provides students identified as severely emotionally disturbed with an appropriate education.

Special Revenue Funds

0549	Donations	Funds donated to the school system by individuals or organizations for specific purposes.
0550	Venue Management	Organizes the rental of school facilities during non-instructional hours.
0551	After School Program	Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m. The FY2027 rate is \$10.00 per day with a \$20.00 registration fee; the late pick-up fee is \$1.00 per minute, per student; and the late payment fee is \$1.00 per week for past due accounts.
0552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.
0553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels (Summer School/Cobb Virtual Academy).
0557	Art Career and Cultural Exploration	Provides local artist compensation for workshops held in the schools.
0560	Pre-Kindergarten Lottery	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.
0580	Miscellaneous Grants	A compilation of grants required to be accounted for separately.
0600	School Nutrition Service	Provides breakfast and lunch to students during the school day. Student lunches - Elementary School \$3.75, Middle School \$3.75, High School \$3.75.

FY2027 Special Revenue Tentative Budget

	0402	0404	0406	0414	0432
	TITLE I-A	IDEA/SPECIAL ED	CTAE	TITLE II-A	HOMELESS
Revenues					
Local Revenue	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$23,905,698	\$23,214,050	\$876,265	\$3,357,339	\$111,046
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$23,905,698	\$23,214,050	\$876,265	\$3,357,339	\$111,046
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$23,905,698	\$23,214,050	\$876,265	\$3,357,339	\$111,046
Appropriations					
Instruction	\$9,823,105	\$10,224,193	\$720,625	\$0	\$0
Pupil Services	\$2,943,816	\$6,750,424	\$0	\$0	\$5,068
Improvement of Instructional Services	\$405,508	\$1,827,714	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,586,976	\$0	\$113,275	\$3,043,385	\$0
Federal Grant Administration	\$1,206,131	\$0	\$13,500	\$167,933	\$7,870
General Administration	\$882,312	\$1,988,633	\$28,865	\$126,021	\$4,708
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services - Business	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation of Plant Services	\$0	\$0	\$0	\$0	\$0
School Safety and Security	\$0	\$0	\$0	\$0	\$0
Student Transportation Services	\$57,850	\$2,423,086	\$0	\$0	\$93,400
Support Services - Central	\$0	\$0	\$0	\$20,000	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$23,905,698	\$23,214,050	\$876,265	\$3,357,339	\$111,046

FY2027 Special Revenue Tentative Budget

	0460	0462	0478	0510	0532
	TITLE III-A	TITLE IV-A&B	USDA FRESH FRUITS & VEGETABLES	ADULT EDUCATION	GNETS
Revenues					
Local Revenue	\$0	\$0	\$0	\$0	\$210,660
State Revenue	\$0	\$0	\$0	\$521,225	\$2,397,753
Federal Revenue	\$1,677,825	\$1,725,677	\$141,997	\$929,223	\$315,000
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,677,825	\$1,725,677	\$141,997	\$1,450,448	\$2,923,413
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$1,677,825	\$1,725,677	\$141,997	\$1,450,448	\$2,923,413
Appropriations					
Instruction	\$375,323	\$857,317	\$0	\$812,156	\$2,104,990
Pupil Services	\$230,632	\$323,037	\$0	\$0	\$794,683
Improvement of Instructional Services	\$941,103	\$68,343	\$0	\$601,872	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$106,784	\$360,998	\$0	\$0	\$0
Federal Grant Administration	\$23,983	\$43,897	\$0	\$0	\$0
General Administration	\$0	\$5,663	\$0	\$0	\$23,740
School Administration	\$0	\$5,498	\$0	\$0	\$0
Support Services - Business	\$0	\$2,619	\$0	\$0	\$0
Maintenance & Operation of Plant Services	\$0	\$5,037	\$0	\$36,420	\$0
School Safety and Security	\$0	\$1,100	\$0	\$0	\$0
Student Transportation Services	\$0	\$45,968	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$6,200	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$141,997	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,677,825	\$1,725,677	\$141,997	\$1,450,448	\$2,923,413

FY2027 Special Revenue Tentative Budget

	0549	0550	0551	0552	0553
	DONATIONS	VENUE MANAGEMENT	AFTER SCHOOL PROGRAM	PERFORMING ARTS	TUITION SCHOOL
Revenues					
Local Revenue	\$0	\$2,000,000	\$9,742,642	\$452,200	\$2,700,000
State Revenue	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$2,000,000	\$9,742,642	\$452,200	\$2,700,000
Utilize Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Resources	\$0	\$2,000,000	\$9,742,642	\$452,200	\$2,700,000
Appropriations					
Instruction	\$0	\$0	\$1,259,004	\$452,200	\$2,324,616
Pupil Services	\$0	\$0	\$0	\$0	\$17,491
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$326,900
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
Support Services - Business	\$0	\$0	\$0	\$0	\$0
Maintenance & Operation of Plant Services	\$0	\$400,000	\$0	\$0	\$0
School Safety and Security	\$0	\$425,000	\$0	\$0	\$0
Student Transportation Services	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$1,175,000	\$8,013,638	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$470,000	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$2,000,000	\$9,742,642	\$452,200	\$2,700,000

FY2027 Special Revenue Tentative Budget

	0557	0560	0580	0600	
	ART CAREER & CULTURAL	PRE-KINDERGARTEN LOTTERY	MISCELLANEOUS GRANTS	SCHOOL NUTRITION SERVICE	SPECIAL REVENUE TOTALS
Revenues					
Local Revenue	\$0	\$0	\$72,500	\$23,426,000	\$38,604,002
State Revenue	\$0	\$845,625	\$0	\$2,000,000	\$5,764,603
Federal Revenue	\$0	\$0	\$0	\$48,250,000	\$104,504,120
Transfer Revenue	\$0	\$0	\$0	\$150,000	\$150,000
	Total Revenue	\$0	\$845,625	\$72,500	\$73,826,000
Utilize Fund Balance	\$0	\$0	\$0	\$5,731,570	\$5,731,570
	Total Resources	\$0	\$845,625	\$72,500	\$79,557,570
Appropriations					
Instruction	\$0	\$845,625	\$62,500	\$0	\$29,861,654
Pupil Services	\$0	\$0	\$10,000	\$0	\$11,075,151
Improvement of Instructional Services	\$0	\$0	\$0	\$0	\$4,171,440
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$12,211,418
Federal Grant Administration	\$0	\$0	\$0	\$0	\$1,463,314
General Administration	\$0	\$0	\$0	\$0	\$3,059,942
School Administration	\$0	\$0	\$0	\$0	\$28,743
Support Services - Business	\$0	\$0	\$0	\$0	\$2,619
Maintenance & Operation of Plant Services	\$0	\$0	\$0	\$0	\$441,457
School Safety and Security	\$0	\$0	\$0	\$0	\$426,100
Student Transportation Services	\$0	\$0	\$0	\$0	\$2,620,304
Support Services - Central	\$0	\$0	\$0	\$0	\$20,000
Other Support Services	\$0	\$0	\$0	\$0	\$6,200
School Nutrition Program	\$0	\$0	\$0	\$79,557,570	\$79,699,567
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services Operations	\$0	\$0	\$0	\$0	\$9,188,638
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0	\$470,000
Debt Service	\$0	\$0	\$0	\$0	\$0
	Total Appropriations	\$0	\$845,625	\$72,500	\$79,557,570

Debt Service Fund

A governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and paying agent fees. The Cobb County School District has an extremely conservative approach to the topic of long-term debt.

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Digest Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.70	18.70	18.70
Debt Service	No Long-Term Debt																		
Total School District Millage Rate	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.70	18.70	18.70

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,752,000	0.00%
FY2014	\$0	\$835,694,000	0.00%
FY2015	\$0	\$893,446,000	0.00%
FY2016	\$0	\$962,567,000	0.00%
FY2017	\$0	\$989,135,000	0.00%
FY2018	\$0	\$1,017,805,000	0.00%
FY2019	\$0	\$1,073,177,000	0.00%
FY2020	\$0	\$1,153,249,000	0.00%
FY2021	\$0	\$1,053,060,000	0.00%
FY2022	\$0	\$1,212,472,000	0.00%
FY2023	\$0	\$1,338,042,000	0.00%
FY2024	\$0	\$1,546,375,000	0.00%
FY2025	\$0	\$1,673,534,000	0.00%

CCSD has had no long-term debt since FY2007



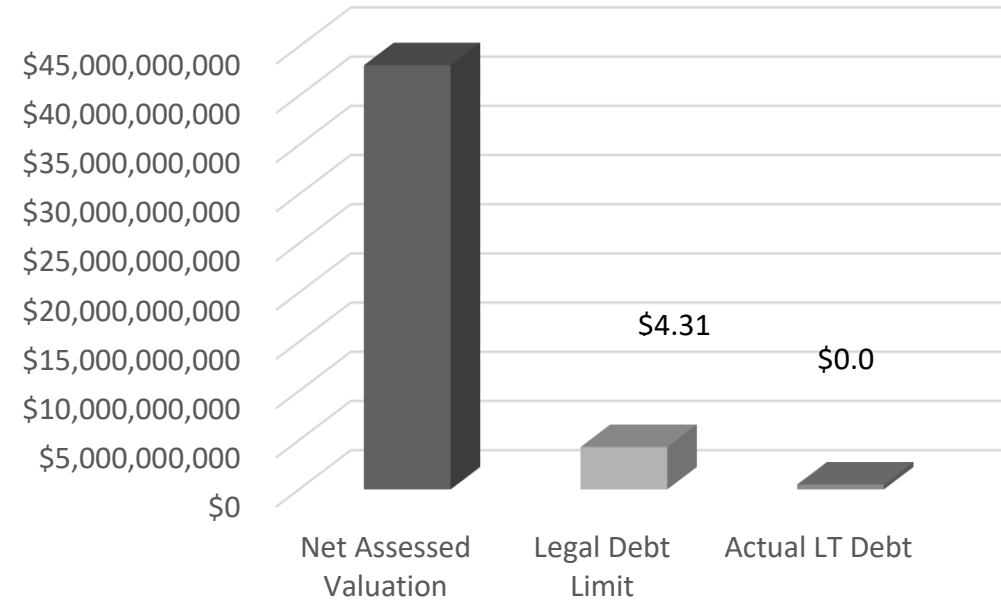
FY2027 Debt Service Tentative Budget

		DEBT SERVICE
Revenues		
Local Revenue		\$0
State Revenue		\$0
Federal Revenue		\$0
Transfer Revenue		\$0
	Total Revenue	\$0
Utilize Fund Balance		\$0
	Total Resources	\$0
Appropriations		
Instruction		\$0
Pupil Services		\$0
Improvement of Instructional Services		\$0
Educational Media Services		\$0
Instructional Staff Training		\$0
Federal Grant Administration		\$0
General Administration		\$0
School Administration		\$0
Support Services – Business		\$0
Maintenance and Operation of Plant Services		\$0
Student Transportation Services		\$0
Support Services – Central		\$0
Other Support Services		\$0
School Nutrition Program		\$0
Enterprise Operations		\$0
Community Services Operations		\$0
Facility Acquisition & Construction Services		\$0
Other Outlays		\$0
Debt Service		\$0
	Total Appropriations	\$0

Description	Amount
Net Assessed Valuation – January 1, 2024	\$43,115,203
Debt Limit – 10% of Assessed Value	\$4,311,520
Amount of Debt Applicable to Debt Limit: Total Bonded Debt	\$0
Total Amount of Debt Applicable to Debt Limit	\$0
Legal Debt Margin	\$4,311,520

Source: Cobb County Tax Commissioner's Office, District Records Amounts expressed in thousands

Cobb Schools Long-Term Debt Analysis



Capital Projects – District Building Fund

A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those of proprietary funds and fiduciary funds).

0353

District Building Fund

The District Building Fund is a capital outlay fund. Revenues include interest income, state grants for construction-type projects, and construction projects not included in SPLOST. Expenditures in the District Building Fund include leased portable classrooms, small construction projects, or large capital needs.

FY2027 Capital Projects Tentative Budget

		0353
		DISTRICT BUILDING
		FUND
Revenues		
Local Revenue		\$600,000
State Revenue		\$625,000
Federal Revenue		\$0
Transfer Revenue		\$0
	Total Revenue	\$1,225,000
Utilize Fund Balance		\$50,000
	Total Resources	\$1,275,000
Appropriations		
Instruction		\$0
Pupil Services		\$0
Improvement of Instructional Services		\$0
Educational Media Services		\$0
Instructional Staff Training		\$0
Federal Grant Administration		\$0
General Administration		\$0
School Administration		\$0
Support Services - Business		\$0
Maintenance & Operation of Plant Services		\$0
School Safety and Security		\$0
Student Transportation Services		\$0
Support Services - Central		\$0
Other Support Services		\$0
School Nutrition Program		\$0
Enterprise Operations		\$0
Community Services Operations		\$0
Facility Acquisition & Construction Services		\$1,275,000
Other Outlays		\$0
Debt Service		\$0
	Total Appropriations	\$1,275,000

Internal Service Funds

School boards are frequently faced with needs which require a decision either to secure goods or services from a source outside of the school system or to produce the goods or provide the services themselves. Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the school district. Internal Service Funds are intended to be self-supporting, but they are not intended to accumulate profits. Income for the Internal Service Funds consist of revenue from each of the school district's departments equal to the cost of goods provided or for services rendered to the department(s). The funds may add a small charge to create a reasonable cushion to absorb unforeseen costs or losses. The Internal Service Funds replenish capital equipment and fund balance by billing the departments and funds for services rendered or with a materials surcharge.

0691	Unemployment	Accounts for the cost of compensation for unemployment for previous employees.
0692	Self-Insurance	General liability, workers' compensation, and insurance policies for catastrophic events.
0693	School Nutrition Service Catered Food Service	Self-Supporting catering services performed by School Nutrition Service staff for schools and school-related organizations.

FY2027 Internal Service Funds Tentative Budget

	0691	0692	0693	
	UNEMPLOYMENT	SELF-INSURANCE	FNS CATERED FOOD SERVICE	INTERNAL SERVICE FUND TOTALS
Revenues				
Local Revenue	\$300,000	\$12,100,000	\$150,000	\$12,550,000
State Revenue	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0
Transfer Revenue	\$0	\$0	\$0	\$0
Total Revenue	\$300,000	\$12,100,000	\$150,000	\$12,550,000
Utilize Fund Balance	\$0	\$0	\$0	\$0
Total Resources	\$300,000	\$12,100,000	\$150,000	\$12,550,000
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Services	\$0	\$0	\$0	\$0
Improvement of Instructional Services	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services - Business	\$300,000	\$12,100,000	\$0	\$12,400,000
Maintenance & Operation of Plant Services	\$0	\$0	\$0	\$0
School Safety and Security	\$0	\$0	\$0	\$0
Student Transportation Services	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$150,000	\$150,000
Community Services Operations	\$0	\$0	\$0	\$0
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$0
Other Outlays	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$12,100,000	\$150,000	\$12,550,000

Cobb County School District

FY2027 Board of Education Tentative Budget

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
Revenues:						
Local Revenue	\$930,257,815	\$38,604,002	\$0	\$600,000	\$12,550,000	\$982,011,817
State Revenue	\$759,793,376	\$5,764,603	\$0	\$625,000	\$0	\$766,182,979
Federal Revenue	\$16,249,418	\$104,504,120	\$0	\$0	\$0	\$120,753,538
Transfer Revenue	\$470,000	\$150,000	\$0	\$0	\$0	\$620,000
Total Revenue	\$1,706,770,609	\$149,022,725	\$0	\$1,225,000	\$12,550,000	\$1,869,568,334
Utilize Fund Balance	\$6,139,212	\$5,731,570	\$0	\$50,000	\$0	\$11,920,782
Total Resources	\$1,712,909,821	\$154,754,295	\$0	\$1,275,000	\$12,550,000	\$1,881,489,116
Appropriations:						
Instruction	\$1,131,121,186	\$29,861,654	\$0	\$0	\$0	\$1,160,982,840
Pupil Services	\$119,053,475	\$11,075,151	\$0	\$0	\$0	\$130,128,626
Improvement of Instructional Services	\$46,658,075	\$4,171,440	\$0	\$0	\$0	\$50,829,515
Educational Media Services	\$24,825,718	\$7,748	\$0	\$0	\$0	\$24,833,466
Instructional Staff Training	\$0	\$12,211,418	\$0	\$0	\$0	\$12,211,418
Federal Grant Administration	\$0	\$1,463,314	\$0	\$0	\$0	\$1,463,314
General Administration	\$18,423,273	\$3,059,942	\$0	\$0	\$0	\$21,483,215
School Administration	\$107,409,692	\$28,743	\$0	\$0	\$0	\$107,438,435
Support Services – Business	\$13,723,982	\$2,619	\$0	\$0	\$12,400,000	\$26,126,601
Maintenance and Operation of Plant Services	\$95,777,000	\$441,457	\$0	\$0	\$0	\$96,218,457
School Safety and Security	\$19,131,128	\$426,100	\$0	\$0	\$0	\$19,557,228
Student Transportation Services	\$84,997,586	\$2,620,304	\$0	\$0	\$0	\$87,617,890
Support Services – Central	\$50,303,130	\$20,000	\$0	\$0	\$0	\$50,323,130
Other Support Services	\$678,412	\$6,200	\$0	\$0	\$0	\$684,612
School Nutrition Program	\$0	\$79,699,567	\$0	\$0	\$0	\$79,699,567
Enterprise Operations	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Community Services Operations	\$807,164	\$9,188,638	\$0	\$0	\$0	\$9,995,802
Facility Acquisition & Construction Services	\$0	\$0	\$0	\$1,275,000	\$0	\$1,275,000
Other Outlays	\$0	\$470,000	\$0	\$0	\$0	\$470,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,712,909,821	\$154,754,295	\$0	\$1,275,000	\$12,550,000	\$1,881,489,116

CCSD Personnel

The Cobb County School District is an extremely labor-intensive organization. As the second largest school district in Georgia, and the largest employer in Cobb County, the CCSD has thousands of employees who provide a positive educational experience for all Cobb County students. The following pages present a listing of all employee groups within the CCSD for the General Fund and Other Funds. This listing provides a glimpse into the employee population's diverse knowledge and skill level required to operate all district activities in an effective way.



CCSD Personnel – General Fund

Instructional School Positions	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Revised Budget	FY2027 Tentative Budget
Kindergarten Teachers	325.00	327.00	317.00	309.00	297.00
Kindergarten EIP	126.00	126.50	125.50	121.50	111.50
Grades 1-3	952.00	991.00	985.00	879.00	908.00
Grades 1-3 EIP	302.00	321.50	311.00	308.00	291.00
Grades 4-5	537.00	557.00	561.00	536.00	518.00
Grades 4-5 EIP	208.00	210.00	207.50	207.00	202.50
Elementary Specialists	219.00	220.00	219.00	217.50	216.00
Grades 6-8	810.50	802.00	815.00	803.00	805.00
Grades 9-12/Alternative	1,083.50	1,086.50	1,085.00	1,080.50	1,047.50
Virtual Learning Teachers	11.00	16.00	18.00	18.00	18.00
Career & Technology	131.50	134.00	141.00	153.50	167.00
ROTC	28.00	28.00	28.00	28.00	28.00
Intensive English Language (IEL)	27.00	27.00	29.50	29.50	29.50
Discretionary Staff – Certified	107.11	169.11	108.11	108.11	88.11
Tech Instructional Specialist TTIS	24.00	24.00	24.00	24.00	24.00
Magnet Teachers	12.00	12.00	13.00	13.00	13.00
Magnet Assistant Principals	6.00	6.00	6.00	6.00	6.00
ESOL	220.50	225.00	242.00	264.50	238.50
Gifted	559.00	564.50	575.00	592.50	600.00
Remedial	301.00	305.00	321.00	270.00	238.50
Special Education Teachers	1,300.00	1,292.90	1,309.90	1,309.90	1,309.50
Preschool Special Education Teachers	79.50	104.00	104.00	104.00	104.00
Special Education Parapros	452.00	464.40	463.92	463.92	465.40
Preschool Special Education Parapros	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapros	42.00	42.00	42.00	42.00	42.00
Kindergarten Parapros	324.00	326.00	316.00	308.00	296.00

CCSD Personnel – General Fund

	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Revised Budget	FY2027 Tentative Budget
Instructional School Positions					
Elementary Parapros	136.00	136.50	135.50	136.00	118.50
Media Parapros	97.00	96.50	96.50	96.50	97.00
Online Virtual Learning Parapros	17.00	17.00	17.00	17.00	17.00
Media Specialists	127.00	127.00	127.00	127.00	109.00
Total Instructional School Positions	8,701.61	8,895.41	8,880.43	8,709.93	8,542.51
Other School Support Positions					
Principals	109.00	109.00	110.00	110.00	110.00
Assistant Principals	219.00	220.00	227.00	225.00	224.00
Program Director/Coordinator/Admin	6.00	4.00	5.00	5.00	9.00
Counselors (Elementary, Middle, High)	252.00	252.50	252.50	248.50	275.00
Local School Secretary	111.00	111.00	111.00	111.00	112.00
Local School Bookkeeper	112.50	112.50	112.50	112.50	114.50
Local School Clerical	273.00	268.50	268.50	269.00	234.00
Interpreters - ESOL/ Foreign Language	12.00	12.00	11.00	11.50	11.50
Parent Resource Specialist at IWC	8.15	8.15	8.15	5.45	5.45
Interpreters – Special Ed	7.00	7.00	8.00	8	8
Diagnosticians	4.00	11.60	19.60	19.60	20
Diagnosticians – Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.00	4.00	4.00	4.00
Occupational Therapists	9.30	9.60	10.08	10.08	9.60
Physical Therapists	6.40	6.00	6.00	6.00	6.00
Speech Language Pathologists (SLP)	191.00	191.00	192.00	192.00	192.00
SLP Parapros/ SLP Special Assignment	4.00	6.00	6.00	6.00	5.00
Special Education Nurses	12.50	12.50	12.50	12.50	12.50
Special Ed School Based Leadership	70.00	70.00	70.00	70.00	70.00
Program Support Specialists	0.00	0.00	0.00	38.00	38.00
School Nurses & Consulting Nurses	116.00	118.00	118.00	118.00	118.00
Hospital/Homebound Teacher	2.00	1.00	1.00	1.00	1.00
Special Ed Transition Resource Specialist	0.00	0.00	3.00	3.00	3.00
Special Education Preschool Specialist	1.00	1.00	1.00	1.00	1.00

CCSD Personnel – General Fund

	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Revised Budget	FY2027 Tentative Budget
Other School Support Positions					
Psychologists	50.25	50.25	50.25	50.25	50.25
Technology Specialists – Technology Dept.	72.00	73.00	73.00	73.00	73.00
Social Workers	33.00	35.00	37.50	37.50	37.50
Truancy Coordinators	0.00	0.00	4.00	4.00	4.00
School Resource Officers	50.00	80.00	80.00	88.00	88.00
Custodians	628.85	631.10	634.10	636.10	638.60
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Special Ed)	859.00	859.00	859.00	859.00	859.00
Maintenance	139.00	142.00	142.00	142.00	142.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,474.25	3,517.70	3,549.68	3,589.98	3,588.90
Total Local School Positions	12,175.86	12,413.11	12,430.11	12,299.91	12,131.41
Central Office Support Positions					
Division 1 – Superintendent	2.00	2.00	2.00	2.00	2.00
Division 1 – Chief of Staff	16.50	29.00	30.00	30.00	31.00
Division 2 – Operations	73.10	76.10	77.10	77.10	77.10
Division 3 – Technology	58.00	58.00	57.00	57.00	57.00
Division 4 – Human Resources	51.50	54.50	55.50	55.50	55.50
Division 5 – Strategy & Accountability	43.50	37.00	39.60	50.60	50.60
Division 6 – Academics – Teaching & Learning	66.68	72.68	73.68	73.88	73.88
Division 6 – Academics – Special Student Services	42.00	43.00	43.00	43.00	43.00
Division 7 – School Leadership	15.49	14.49	14.49	14.49	14.49
Division 8 – Financial Services	56.65	60.65	60.65	60.65	60.65
Total Central Office Support Positions	425.42	447.42	453.02	464.22	465.22
GRAND TOTAL General Fund Positions	12,601.28	12,860.53	12,883.13	12,764.13	12,596.63

CCSD Personnel – Other Funds

Other Funds Positions	FY2023 Revised Budget	FY2024 Revised Budget	FY2025 Revised Budget	FY2026 Revised Budget	FY2027 Tentative Budget
Title I	201.09	201.09	187.49	181.00	156.49
Special Education IDEA	324.35	324.35	314.95	257.35	279.74
Title II – A	10.99	10.99	10.98	10.98	9.49
Homeless	0.00	2.00	0.00	0.00	0.00
American Rescue Plan (ARP) Act	215.00	0.00	0.00	0.00	0.00
Title III Limited English Proficiency (LEP)	6.05	6.05	6.05	6.05	6.05
Title IV – A & B	4.34	4.34	4.34	1.31	.25
Adult Education	7.00	8.00	8.00	7.00	7.00
GNETS	49.00	49.00	29.31	34.00	31.00
Venue Management	0.00	0.00	0.00	0.00	0.00
After School Program	3.85	3.85	3.85	3.85	3.85
Tuition School	1.00	1.00	1.00	1.00	2.00
Public Safety	21.00	0.00	0.00	0.00	0.00
Adult High School	3.00	3.00	3.00	0.00	0.00
Pre-Kindergarten Lottery	6.00	10.00	10.00	12.00	16.00
School Nutrition Service	1,216.00	1,216.00	1,216.00	1,216.00	1,035.00
Self-Insurance	5.69	5.69	7.69	7.00	8.00
School Nutrition Service Catered Food Service	0.00	0.00	0.00	0.00	1.75
GRAND TOTAL Other Funds Positions	2,074.36	1,845.36	1,802.66	1,737.54	1,556.62

- As part of the FY2024 Budget, the Public Safety Fund was consolidated into the General Fund. This included Public Safety personnel.
- Funding and related positions for Adult High School were transferred to the General Fund in FY2025, and Fund 0556 was closed at the FY2025 year-end.