

General Fund Budget - Revenue & Expenditure Appropriations

Original Budgets (BY STATE REQUIRED FUNCTION GROUPINGS) Original Budget (BY MAIOR OBJECT GROUPINGS) Local Revenue 5785, 619.822 1 Instruction - Direct Student/Teacher Interaction \$1,190,859,820 1 Salaries Property Tax 52,072,217 2 Punil Services - Guidance, Conneling, Testing, Social Work, \$44,176,567 1 Salaries Interget Tax 52,072,217 1 Health Services, Extracurricular \$39,211,128 2 Fringe Benefits Real Estate Transfer 52,053,300 3 Improvement of Instructional Services - Curriculum \$39,211,128 3 Fringe Benefits Lique by the Drink \$1,250,2345 3 Portessional Development, Instruction Techniques, Start Training & S	General Fund Revenue			G	eneral Fund Expenditure Appropriations
Start RevenueInstruction Offend Student/Teacher InteractionS.1.90.859.820InstructionSubjectProperty Tax\$755.15.8221Instruction Offend Student/Teacher Interaction\$1.90.859.8201Property Tax\$20.72.272Pull Services Caldance, Counseling, Testing, Social Work, \$44.176,5671Delinquent Tax\$20.83.8303Improvement of Instructional Services, Cautacurcular\$38.211,128Alcoholic Beverage\$20.93.8303Improvement of Instructional Services, Cautacurcular\$38.211,128Ulsuor by the Drink\$12.33.137Professional Development, Instructional Services, Cautacurcular\$38.211,128Ulsuor by the Drink\$12.33.137Professional Development, Instructional Services, Cautacurcular Cautacurcular\$38.211,128Ulsuor by the Drink\$12.30.137\$20.000\$38.68.4844Other\$4.64.042\$38.68.48444Other\$4.66.042\$38.68.484\$30.04.000\$38.68.484Other\$1.69.27.381\$38.68.484\$38.68.484\$38.68.484Other\$1.69.27.381\$38.68.484\$38.68.484\$38.68.484Other\$1.69.27.381\$38.68.484\$38.68.484\$38.68.484Subto Offer Funds (Atter School Program)\$27.000\$37.47.47.87\$38.67.68.47.983\$39.60.26.87State Revenue\$27.59.57.441\$39.60.26.87\$39.60.26.87\$39.66.8.37\$48.47.58Nacelaneous State Grants\$31.90.58.377\$31.90.58.37\$39.400.77.57.57.54.61\$39.400.77.57.57.57.57.54.61 <th></th> <th>FY2025</th> <th>Expenditure View #1</th> <th>FY2025</th> <th>Expenditure View</th>		FY2025	Expenditure View #1	FY2025	Expenditure View
Local RevenueInstructionInstructionStatusStatusProperty Tax573,127,671Singar,72,721Singar,72,721		Original Budget	(BY STATE REQUIRED FUNCTION GROUPINGS)	Original Budget	(BY MAJOR OBJECT GROUPINGS)
Property Tag (M Valence & TAVT)553,127,6712Particle Services - Guidance, Counseling, Testing, Social Work, 544,126,5672Particle Services, Extracurricular2Particle Services, Extracurricular2Particle Services, Extracurricular2Particle Services, Service, Counseling, Testing, Social Work, 544,126,56722Particle Services, Service, Service, Counseling, Testing, Social Work, 544,126,56722Particle Services, Service, Se	Local Revenue				
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Intargbie TaxS4984.897Health Services, ExtracurricularSig.211,128Real Estar Transfer\$2,093,3903 (mprovement of Instructiona Techniques, Staf Training & Development, Instruction Techniques, Staf Training & Professional Development, Instruction Techniques, Staf Training & Staf Assets3 (Enceral Administration - Board of Education, Superintendent, Staf Assets3 (Second Administration - Board of Education, Superintendent, Staf Assets3 (Second Administration - Principals, Assistant Principals, Staf Assets3 (Second Administration - Principals, Assistant Principals, Staf Assets, Staf Assets3 (Second Administration - Principals, Assistant Principals, Staf Assets, Staf	Property Tag (Ad Valorem & TAVT)	\$53,127,671			
Real Estate Transfer33,042,158 3,042,158Improvement of Instructional Services - Curriculum \$39,211,128\$39,211,128Improvement of Instructional Services - Curriculum \$39,211,128San and the services - Curriculum \$39,211,228San and the services - Curriculum Curricules - Curricules - Curricules - Curricul Curricules - Curricules - Cu	Delinquent Tax	\$2,072,217	2 Pupil Services - Guidance, Counseling, Testing, Social Work,	\$44,176,567	Health Insuran
Alcoholic Beverage \$2,093,300 3 1mprovement of Instruction \$39,211,128 9 Interest on Delinquent Taxes \$58,126 Professional Development Transfer framing & Professional Development \$11,272,9445 Total Salaries and Fringe B Cell Tower \$58,844 4 4 6 6 \$26,052,293 3 Total Salaries and Fringe B Other \$1,467,942 5 6 6 \$16,827,181 3 5 6 Other \$14,467,942 4 6 6 \$16,027,181 3 5 6 State of Assets \$300,410 5 6 6 6 \$16,027,181 3 5 6 5 6 \$16,027,181 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 6	Intangible Tax	\$4,984,897	Health Services, Extracurricular		Social Security
Liquer by the Drink\$1,281,393 \$1,563,262Development, Instruction Techniques, Staff Training & Professional Development, Professional DevelopmentTraining & Professional DevelopmentLinterest Income\$17,529,455 \$14,67,9424Educational Media Services - Media Centers\$26,055,293Total Salaries and Fringe B General Administration DevelopmentOther\$1,467,942\$34,09405General Administration - Principals, Assistant Superintendent\$16,827,1813General Operating CostsSubtotal Local Revenue\$873,547,8376\$chool Administration - Principals, Assistant Principals, \$105,385,4931General Operating CostsTransfer from Other Funds (After School Program)\$20,000 \$874,017,837\$State Gost Revenue\$123,000\$103,056,3571State Revenue\$873,547,8378\$Maintenance & Operating Costs\$103,056,35711Miscellaneous State Grants\$13,056,826 \$105,038202Physical Plant, Grounds\$103,056,35711Indirect Cost\$5,726,019 \$105,03420210\$upport Assistant Schrides - Maintenance of\$103,056,3571Indirect Cost\$5,726,019 \$105,03420210\$upport Services (Central) - Human Resources, Technology,\$44,535,264 \$44,535,2641Indirect Cost\$1,639,79710\$upport Services - Operating - Community Related\$680,6754Legal FeesIndirect Cost\$1,639,77,8801210Community Services - Operating - Community Related\$680,6754Legal FeesIndirect	Real Estate Transfer	\$3,642,158			Medicare
Interest on Delinquent Taxes \$563,262 Professional Development Total Salaries and Fringe B Cell Tower \$585,843 4 <u>Educational Media Services</u> - Media Centers \$26,055,293 Total Salaries and Fringe B Other \$1,467,942 \$309,410 \$ <u>General Administration</u> - Board of Education, Superintendent, \$16,827,181 3 General Operating Costs Sale of Assets \$33,000 \$ <u>General Administration</u> - Principals, Assistant Superintendent, \$16,827,181 3 General Operating Costs Subtotal Local Revenue \$\$73,547,837 6 <u>Cherical</u> \$10,5,385,493 3 5 Total Social/Transfer from Other Funds (After School Program) \$20,000 7 Support Services (Business) - Finance, Purchasing, \$12,801,750 3 Support Services (Business) - Finance, Purchasing	Alcoholic Beverage	\$2,093,390	3 Improvement of Instructional Services - Curriculum	\$39,211,128	Retirement TR
Interest income\$17,529,4454functional Media Services - Media Centers\$26,055,293Total Salaries and Fringe BOther\$1,467,942\$\$\$\$\$Total Salaries and Fringe B\$<	Liquor by the Drink	\$1,236,139	Development, Instruction Techniques, Staff Training &		Unemploymer
Cell Tower\$58,8484 Educational Media Services · Media Centers\$26,055,293Total Salaries and Fringe BiOther\$1,467,942\$1,647,942\$1,647,942\$1,6427,181\$1,6327,181\$1,6327,181\$1,6327,181Sub of Assets\$1,807,942\$1,800,001\$1,600,101\$1,6327,181\$1,6327,181\$1,6327,181\$1,6327,181Subtotal Local Revenue\$873,547,837\$1,600,101\$1,600,101\$1,6327,181\$1,6327,181\$1,6227,181\$1,6227,181Transfer from Other Funds (After School Program)\$470,000\$470,000\$1,600,170,895,893\$1,053,855,493\$1,600,170,000Total Local/Transfer Revenue\$874,017,837\$1,200,000\$1,200,075,000\$1,200,075,000\$1,600,075,000Miscellaneous State Grants\$1,30,56,826Physical Plant, Grounds\$1,000,056,357\$1,600,056,357\$1,600,056,357State QBE Revenue\$778,100,266\$1,30,056,826Physical Plant, Grounds\$1,600,056,357\$1,600,056,357Indirect Cost\$5,728,019\$0,500,256,420\$1,500,976,410\$1,527,85,461\$1,600,056,426Micelaneous State QBE Revenue\$1,603,778,400\$1,100,977,800\$2,100,976,410\$1,279,335\$4,129,135Indirect Cost\$1,603,778,400\$1,003,778,400\$1,000,778,400\$1,000,778,400\$1,000,778,400Micelaid\$2,139,157\$1,000,778,400\$2,200,750,400\$6,06,755\$5,021,400Micelaid of Subgret Fund Balance\$1,003,778,400\$1,000,778,400\$1,000,778,400\$2,000,750,400Utilizat	Interest on Delinquent Taxes	\$563,262	Professional Development		Workers Comp
Other\$1,47,942Total Salaries and Fringe BSale of Asets\$309,410\$40min Support, Assistant Superintendent\$16,827,181\$1\$1\$6 eneral Operating CostsSubtotal Local Revenue\$873,547,837\$1\$5,500 Admin Support, Assistant Superintendent\$105,385,493\$1	Interest Income	\$17,529,445			Supplemental
Sale of Assets \$309,410 \$ <u>General Administration</u> - Doard of Education, Superintendent, \$16,827,181 3 <u>General Operating Costs</u> Subtotal Local Revenue \$873,547,837 6 <u>School Administration</u> - Principals, Assistant Principals, Subtotal Local Revenue \$105,385,493 - - Transfer from Other Funds (After School Program) <u>\$470,000</u> 7 <u>Support Services (Business)</u> - Finance, Purchasing, S12,801,750 - - - State Revenue 5 <u>Subtotal Local Revenue</u> 8 <u>Maintenance & Operation of Plant Services</u> - Maintenance of S103,056,357 S12,801,750 -	Cell Tower	\$858,484	4 Educational Media Services - Media Centers	\$26,055,293	Life Insurance
Sale of Assets \$309,410 \$ <u>General Administration</u> - Doard of Education, Superintendent, \$16,827,181 3 <u>General Operating Costs</u> Subtotal Local Revenue \$873,547,837 6 <u>School Administration</u> - Principals, Assistant Principals, Subtotal Local Revenue \$105,385,493 - - Transfer from Other Funds (After School Program) <u>\$470,000</u> 7 <u>Support Services (Business)</u> - Finance, Purchasing, S12,801,750 - - - State Revenue 5 <u>Subtotal Local Revenue</u> 8 <u>Maintenance & Operation of Plant Services</u> - Maintenance of S103,056,357 S12,801,750 -	Other	\$1,467,942			Total Salaries and Fringe Benefits
Lessed Property <u>543.000</u> Admin Support, Assistant Superintendent Subtotal Local Revenue \$873,547,837 6 <u>5chool Administration</u> - Principals, Assistant Principals, S105,385,493 Transfer from Other Funds (After School Program) Total Local/Transfer Revenue <u>5470,000</u> 7 <u>Support Services (Business)</u> - Finance, Purchasing, \$12,801,750 \$12,801,750 State Revenue <u>513,056,835</u> 8 <u>Maintenance of</u> \$103,056,357 \$13,056,835 Miscellaneous State Grants \$13,056,826 Physical Plant, Grounds \$13,056,835 State Revenue <u>5705,043,420</u> <u>9 Student Transportation Services</u> - Student Transportation \$75,785,461 Federal Revenue <u>5705,043,420</u> <u>9 Student Transportation Services</u> - Student Transportation \$75,785,461 Indirect Cost \$5,726,019 <u>0 Support Services (Central)</u> - Human Resources, Technology, \$44,535,264 4 Legal Fees Medicaid <u>52,139,157</u> <u>10 Other Support Services Operations</u> - Gommunity Related \$684,799 4 Legal Fees Total General Fund Revenue <u>51,633,775,880</u> <u>1 Other Outlays</u> - Transfers to Other Funds; Public Safety, Adult \$1,279,335 5 Lutilities Utilization of Budgeted Fund Balance <u>57,581,243</u> <u>1 Other Outlays</u> - Transfers to Other Funds; Public Safety, Adult \$1,279,335	Sale of Assets		5 General Administration - Board of Education, Superintendent,	\$16,827,181	-
Subtotal Local Revenue \$873,547,837 6 school Administration - Principals, Assistant Principals, \$105,385,493 I and the school Program in the sch	Leased Property				Contract Servi
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Transfer from Other Funds (After School Program) \$470,000 ? Support Services (Business) - Finance, Purchasing, \$12,801,750 * Lagal Fees State Revenue * Maintenance & Operation of Plant Services - Maintenance of \$103,056,357 * Maintenance & Operation of Plant Services - Maintenance of \$103,056,357 * Haintenance & Operation of Plant Services - Maintenance of \$103,056,357 Miscellaneous State Grants \$13,056,826 * Physical Plant, Grounds * Physical Plant, Grounds Transportation \$10 Support Services - Student Transportation Services - Student Transportation \$75,785,461 * Haintenance & Operation of Plant Services - Student Transportation Federal Revenue * Student Transportation * Student Transportation \$75,785,461 * Haintenance & Student Transportation NeddCE \$1,199,180 Research, Communications \$684,799 * Legal Fees Medicaid \$11,639,797 11 Other Support Services - Miscellaneous Support Activities \$680,675 * Legal Fees 12 Community Services Operations - Community Related \$680,675 * Student Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Balance \$57,581,243 * Student Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Bala	Subtotal Local Revenue	\$873,547,837	6 School Administration - Principals, Assistant Principals,	\$105,385,493	Supplies/Oper
Transfer from Other Funds (After School Program) \$470,000 ? Support Services (Business) - Finance, Purchasing, \$12,801,750 * Lagal Fees State Revenue * Maintenance & Operation of Plant Services - Maintenance of \$103,056,357 * Maintenance & Operation of Plant Services - Maintenance of \$103,056,357 * Haintenance & Operation of Plant Services - Maintenance of \$103,056,357 Miscellaneous State Grants \$13,056,826 * Physical Plant, Grounds * Physical Plant, Grounds Transportation \$10 Support Services - Student Transportation Services - Student Transportation \$75,785,461 * Haintenance & Operation of Plant Services - Student Transportation Federal Revenue * Student Transportation * Student Transportation \$75,785,461 * Haintenance & Student Transportation NeddCE \$1,199,180 Research, Communications \$684,799 * Legal Fees Medicaid \$11,639,797 11 Other Support Services - Miscellaneous Support Activities \$680,675 * Legal Fees 12 Community Services Operations - Community Related \$680,675 * Student Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Balance \$57,581,243 * Student Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Bala					Tech Supplies
Total Local/Transfer Revenue \$874,017,837 ? Support Services (Business) - Finance, Purchasing, \$12,801,750 State Revenue Warehouse, Records Miscellaneous State Grants \$13,056,826 State DR Revenue \$705,043,420 Total Local/Transportation \$71,787,785,461 Federal Revenue \$705,043,420 Indirect Cost \$5,726,019 Nedicaid \$5,726,019 Nedicaid \$2,355,441 Medicaid \$2,357,441 Medicaid \$2,357,441 Medicaid \$2,39,157 Total General Fund Revenue \$11,091,807 12 Community Services Operations - Community Related \$680,675 12 Community Services Operations - Community Related \$680,675 13 Other Outlays - Transfers to Other Funds; Public Safety, Adult \$1,279,335 \$ Utilization of Budgeted Fund Balance \$57,581,243 \$ <td>Transfer from Other Funds (After School Program)</td> <td><u>\$470,000</u></td> <td></td> <td></td> <td>Software</td>	Transfer from Other Funds (After School Program)	<u>\$470,000</u>			Software
State Revenue Warehouse, Records Miscellaneous State Grants \$13,056,826 State QBE Revenue \$205,043,420 Total State \$718,100,246 Pederal Revenue \$705,043,420 Indirect Cost \$718,100,246 ROTC Instructor \$57,785,019 Indirect Cost \$5,726,019 Indirect Cost \$5,756,114 Indirect Cost \$5,756,114 Indirect Cost \$2,139,157 Indirect Solutor \$1,639,797 Indirect Cost \$1,639,757,880 Indirect Ost General Fund Revenue \$1,039,757,880 Indirect Cost \$1,039,757,880 Indither Outlays -	Total Local/Transfer Revenue		7 Support Services (Business) - Finance, Purchasing,	\$12,801,750	Recurring Soft
Miscellaneous State Grants \$13,056,826 \$13,056,826 State QBE Revenue \$705,043,420 \$13,056,826 Total State \$718,100,246 \$9 \$tudent Transportation Services - Student Transportation \$75,785,461 Indirect Cost \$5,726,019 10 Support Services (Central). Human Resources, Technology, ROTC Instructor \$44,535,264 Medicaid \$2,139,157 11 Other Support Services - Miscellaneous Support Activities \$684,799 Medicaid \$11,633,757,880 12 Community Services - Community Related \$680,675 Total General Fund Revenue \$1,603,757,880 13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Balance \$57,581,243 13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Balance \$57,581,243 \$ Utilities \$ \$ Utilization of Budgeted Fund Balance \$57,581,243 \$ \$ \$ \$ Utilization of Budgeted Fund Balance \$ \$ \$ \$ \$ \$ Utilization			Warehouse, Records		Equipment < \$
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Miscellaneous State Grants \$13,056,826 Physical Plant, Grounds Image: Construction State OBE Revenue \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,043,420 \$705,045,040 \$700,040,045,050,040 \$700,040,040,040,040,040			8 Maintenance & Operation of Plant Services - Maintenance of	\$103,056,357	Dues/Fees
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Total State \$718,100,246 9 Student Transportation Services - Student Transportation \$75,785,461 Federal Revenue Transportation 10 Support Services (Central) - Human Resources, Technology, \$44,535,264 4 Legal Fees Indirect Cost \$2,575,441 10 Outport Services - Miscellaneous Support Activities \$684,799 4 Legal Fees Medicaid \$2,139,157 11 Other Support Services - Miscellaneous Support Activities \$680,675 4 Legal Fees Total General Fund Revenue \$1,603,757,880 12 Community Services Operations - Community Related \$680,675 4 Legal Fees Utilization of Budgeted Fund Balance \$57,581,243 13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 5 Utilities Utilization of Budgeted Fund Balance \$57,581,243 5 Utilities 6 Gas/Disee/Propane Fuel 7 Deleform \$10 Other Support Services Support Activities 6 Gas/Disee/Propane Fuel 7 Deleform \$10 Other Support Services Operations - Community Related Europeration \$1,279,335 5 Utilities	State QBE Revenue	\$705,043,420			Other
Federal Revenue Transportation Indirect Cost \$5,726,019 10 Support Services (Central) - Human Resources, Technology, \$44,535,264 Image: Comparison of Support Services - Miscellaneous Support Activities \$684,799 Image: Comparison of Support Services - Miscellaneous Support Activities \$684,799 Image: Comparison of Support Services - Miscellaneous Support Activities \$684,799 Image: Comparison of Support Services - Miscellaneous Support Activities \$680,675 Image: Comparison of Support Services - Miscellaneous Support Activities \$680,675 Image: Comparison of Support Services - Community Related \$680,675 Image: Comparison of Support Services - Services - Comparison of Support Services - Comparison of Support Services - Services - Comparison of Support Services - Comparison of Services - Service	Total State		9 Student Transportation Services - Student Transportation	\$75,785,461	Transfers
Indirect Cost\$5,726,01910 Support Services (Central) - Human Resources, Technology, \$44,535,264\$44,535,264ROTC Instructor\$1,199,180Research, CommunicationsResearch, CommunicationsMedicaid\$2,575,44111 Other Support Services - Miscellaneous Support Activities\$684,799Total Federal\$11,639,79712 Community Services Operations - Community Related\$680,675Total General Fund Revenue\$1,603,757,88013 Other Outlays - Transfers to Other Funds: Public Safety, Adult\$1,279,335Utilization of Budgeted Fund Balance\$57,581,24313 Other Outlays - Transfers to Other Funds: Public Safety, Adult\$1,279,335Utilization of Budgeted Fund Balance\$57,581,2436 Gas/Diesel/Propane Fuel T elephone					Textbooks
Indirect Cost\$5,726,01910 Support Services (Central) - Human Resources, Technology, \$44,535,264\$44,535,264ROTC Instructor\$1,199,180Research, CommunicationsResearch, CommunicationsMedicaid\$2,575,44111 Other Support Services - Miscellaneous Support Activities\$684,799Total Federal\$11,639,79712 Community Services Operations - Community Related\$680,675Total General Fund Revenue\$1,603,757,88013 Other Outlays - Transfers to Other Funds: Public Safety, Adult\$1,279,335Utilization of Budgeted Fund Balance\$57,581,24313 Other Outlays - Transfers to Other Funds: Public Safety, Adult\$1,279,335Utilization of Budgeted Fund Balance\$57,581,2436 Gas/Diesel/Propane Fuel T elephone	Federal Revenue				Books/Periodi
ROTC Instructor \$1,199,180 Research, Communications Image: Communications Medicaid \$2,575,441 Image: Communications \$684,799 Medicaid \$11,639,797 Image: Communications \$680,675 Total General Fund Revenue \$1,603,757,880 Image: Communications \$12 Utilization of Budgeted Fund Balance \$57,581,243 Image: Communications \$13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 \$ Utilities Utilization of Budgeted Fund Balance \$57,581,243 Image: Communication Sufficience \$ \$ \$ \$ Utilization of Budgeted Fund Balance \$ \$ \$ \$ \$ \$ \$ Utilization of Budgeted Fund Balance \$		\$5,726,019	10 Support Services (Central) - Human Resources, Technology,	\$44,535,264	Site Improvem
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Total Federal \$11,639,797 4 Legal Fees Total General Fund Revenue \$1,603,757,880 12 Community Services Operations - Community Related \$680,675 5 Utilities Utilization of Budgeted Fund Balance \$57,581,243 13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 5 Utilities 6 Gas/Diesel/Propane Fuel 7 Telephone 7 Telephone			11 Other Support Services - Miscellaneous Support Activities	\$684.799	Tech > \$10,00
Total General Fund Revenue \$1,603,757,880 12 Community Services Operations - Community Related \$680,675 13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 5 Utilization of Budgeted Fund Balance \$57,581,243 Lease 6 Gas/Diesel/Propane Fuel 7 Telephone				, ,	
Total General Fund Revenue \$1,603,757,880 13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 5 Utilities Utilization of Budgeted Fund Balance \$57,581,243 Image: Construct Building, Self Insurance, Purchasing Image: Construct Building, Self Insuranc		, ,,	12 Community Services Operations - Community Related	\$680.675	Legal Fees
13 Other Outlays - Transfers to Other Funds: Public Safety, Adult \$1,279,335 5 Utilities Utilization of Budgeted Fund Balance \$57,581,243 6 Gas/Diesel/Propane Fuel 7 Telephone	Total General Fund Revenue	\$1.603.757.880	<u> </u>	+	Base Legal Fee
Utilization of Budgeted Fund Balance \$57,581,243 Education, District Building, Self Insurance, Purchasing 6 Gas/Diesel/Propane Fuel 7 Telephone		<i>~</i> 2,000,707,000	13 Other Outlays - Transfers to Other Funds: Public Safety Adult	\$1,279,335	5
Utilization of Budgeted Fund Balance \$57,581,243 6 <u>Gas/Diesel/Propane Fuel</u> 7 <u>Telephone</u>				<i>q</i> <u>-</u> ,	Water & Sewe
6 <u>Gas/Diesel/Propane Fuel</u> 7 <u>Telephone</u>	Itilization of Budgeted Fund Balance	<u> </u>	Equation, District building, Jen insurance, Furchasing		Natural Gas
6 <u>Gas/Diesel/Propane Fuel</u> 7 <u>Telephone</u>		<u>771,701,243</u>			Electricity
7 <u>Telephone</u>					
9 <u>Mileage & Travel/Training</u>					
	Total General Fund Resources	\$1 661 220 172	Total General Fund Expenditure Appropriations	\$1 661 330 172	Total General Fund Expenditure Appropriation



ew #2 FY2025 Original Budget \$1,052,392,665 \$504,474,922 \$213,808,429 rance \$63,302,315 ity \$14,874,523 TRS \$197,690,512 nent \$1,629,851 \$11,364,703 mpensation tal Pension \$299,353 ce & Long Term Disability LTD \$1,505,236 \$1,556,867,587 \$62,642,556 \$5,383,652 rvices nased Services \$3,904,560 perating \$29,301,840 \$105,716 es \$3,719,069 \$5,263,567 oftware < \$5,000 \$500,647 00 \$321,433 \$1,468,760 \$5,000 \$4,109,255 \$1,279,335 \$360,000 odicals \$956,890 ements \$50,000 \$500 iring > \$10,000 \$446,585 000 \$5,465,747 \$1,895,220 \$906,300 ees \$988,920 \$21,829,872 wer \$2,845,437 \$1,641,190 \$17,343,245 \$6,212,216 \$2,713,736 \$8,620,666 \$557,270 <u>\$1,661,339,123</u> tions



General Fund Topics

2

FY2025 Revenue and Expenditures		<u>F</u>	Y2025 Budget Highlig	<u>thts</u>		Financial Safety N	<u>et</u>
FY2025 Revenue Appropriations	\$1,603,757,880		- General fund millage	rate remained at 2	L8.70 Mills	Current General Fu	ind Millage Rate
FY2025 Utilization of Fund Balance	<u>\$57,581,243</u>		- Salary increase of 4.4	1% - 9.0% for all No	n-Temporary Employees	State of GA Legal N	/illage Rate Cap
FY2025 Revenue & Fund Balance	\$1,661,339,123		- Full salary step for el	igible employees		Mills Under the Sta	ate 20 Mill Cap
			- 17.00 Special educat	ion instructional su	pport positions	Estimate Value of	L.0 Mills
FY2025 Expenditure Appropriations	\$1,661,339,123		 Budget fund balance 	usage - \$57,581,24	13	Estimate Value of	L.1 Mills
Note: FY2025 General Fund Budget is I	Balanced		- Local revenue prope	rty value digest gro	wth - 7.56%	Unassigned Fund E	alance, June 30, 20
Financial Impact of 1% Variance Actua	<u>l to Budget</u>						
The approved FY2025 budget was prep	-	-	inancial Impact of 1%				
lapse factor (Actual Rev > Budget Rev &			Y2025 Original Budge		Calculation	District Credit Rat	
Exps) in order for budgets to be conser			Y2025 Budgeted Reve		\$1,603,757,880	Triple A Long-Term	
revenue and actual expenditures may			Y2025 Budgeted Appr	ropriations	<u>\$1,661,339,123</u>		Aaa
balance. The impact of a fluctuation of			Total		\$3,265,097,003		AAA
expenditures is approximately \$32.7 N	illion.	>	(.01		<u>\$32,650,970</u>		AAA
Property Value Digest Data						Short-Term Credit	Ratings
The Property Digest growth rate is unk		% change, the district could	gain/lose \$6-7 Millior	۱.			MIG1
The CCSD Board voted to keep the mill							A-1
The following is a Property Value Diges	•						K1+
Fiscal Year Digest Year	Gross Digest	Exemptions	Net Digest	Increase			CCSD Ratin
FY2024 2023	\$52,866,921,287	(\$12,690,657,388)	\$40,176,263,899	\$5,076,549,889			
FY2023 2022	\$45,928,887,067	(\$10,829,173,057)	\$35,099,714,010	\$3,634,201,226			
FY2022 2021	\$40,936,630,667	(\$9,471,117,883)	\$31,465,512,784				
FY2021 2020	\$38,527,331,012	(\$8,766,733,703)	\$29,760,597,309	\$1,377,851,450		Long-Term Debt	
FY2020 2019	\$36,652,903,125	(\$8,270,157,266)	\$28,382,745,859	\$1,464,499,475			chool District has <u>n</u>
FY2019 2018	\$34,647,950,956	(\$7,729,704,572)	\$26,918,246,384	\$2,041,461,432			nas the legal ability
FY2018 2017	\$32,022,794,304	(\$7,146,009,352)	\$24,876,784,952	-		debt is limited to 1 billion.	0% of assessed pro
		FY2024 (2023)	FY2024 (2023)	FY2023 (2022)		binion.	
		Exemptions	Revenue Exempt	Revenue Exempt			
Fiscal Year 2024 (2023) Property Value	<u>Exemptions</u>	<u>@ 18.7 Mills</u>	<u>@ 18.7 Mills</u>	<u>@18.9 Mills</u>		General Fund Sala	ry Increase History
Homestead (\$10,000) - Property tax br	eak-legal residence	(\$868,436,854)	(\$16,239,769)	(\$16,379,818)		FY2025	4.4% - 9.0%
Age 62 and Older - Property tax break	or older citizens	(\$10,491,882,812)	(\$196,198,209)	(\$167,343,658)		FY2024	7.5% - 12.1
Disabled Veteran		(\$125,202,548)	(\$2,341,288)	(\$1,839,706)		FY2023	8.5% - 13.1
Social Security Disability		(\$4,664,000)	(\$87,217)	(\$98,129)		FY2022	4.0% - 8.6%
Un-remarried Surviving Spouse (Firefig	hter/Police Officer)	(\$779,172)	(\$14,571)	(\$12,916)		FY2021	Full Salary S
Conservation - Real property devoted	o conservation uses	(\$124,007,003)	(\$2,318,931)	(\$1,553,155)		FY2020	8% - 12.6%
Environmentally Sensitive Property		(\$1,577,402)	(\$29,497)	(\$28,041)		FY2019	2.6% Salary
Freeport - Business Inventory Exempt	rom property taxes	(\$1,041,648,063)	(\$19,478,819)	(\$16,823,900)		FY2018	1.1% Bonus
Personal Property - Property not attac	ned to home or bldg	(\$5,169,934)	(\$96,678)	(\$96,982)		FY2017	2.5% Salary
Brownfield Property - Potentially hazar	dous real property	<u>(\$27,289,600)</u>	(\$510,316)	<u>(\$495,066)</u>		FY2016	4% Salary Ir
Totals		(\$12,690,657,388)	(\$237,315,293)	(\$204,671,371)		FY2015	2% Salary R
Note: Exemption % of Total Gross Prop				23%			



18.700 20.000 1.300 \$42,000,000 \$46,200,000 \$189,688,000



Moody's

STANDARD &POOR'S

KBRA

Moody's Investor Service Standard & Poor's Kroll Bond Rating Agency

Moody's Investor Service Standard & Poor's Kroll Bond Rating Agency gs are the highest in the Industry

o long-term debt. All long-term debt was eliminated in to raise money via long-term debt, but that potential perty values in Cobb County in the amount of \$4.01

Salary Increase depending upon Step Increase Eligibility % Salary Increase depending upon Step Increase Eligibility % Salary Increase depending upon Step Increase Eligibility Salary Increase depending upon Step Increase Eligibility itep Increase

Salary Increase depending upon Step Increase Eligibility Increase; 1.1% Bonus plus Full Salary Step increase

- plus Full Salary Step Increase
- Increase plus Full Salary Step Increase
- crease plus Full Salary Step Increase
- estoration Increase plus Full Salary Step Increase



	ate (Cobb Schools)						
CCSD Millage Rate		Calculation of School Taxes for an Avg Priced (\$400,000) Home in Cobb County:	Property Value Diges				
		\$400,000 Average Price of a Home in Cobb County, Georgia	Comparisons based or	n FY2024 (2023 D	igest) millage rate	es adopted by Metro	o Atlanta Scho
18.70 General Fund Mill	-	0.400 40% Assessment Rate			General	Debt	Taxes
0.00 Debt Service Milla	0	\$160,000 Assessed Value for Tax Purposes		Homestead	Fund	Service	\$400,
18.70 Total Millage Rate	2	(\$10,000) Homestead Exemption	School District	Exemption		Millage Rate	<u>H</u>
		\$150,000 Tax Base for School Property Tax	Atlanta	\$50,000	20.500	0.000	\$2,
		0.0187 Cobb Schools Millage Rate	Cobb	\$10,000	18.700	0.000	\$2,
		\$2,805 General Fund School Taxes	DeKalb	\$12,500	22.980	0.000	\$3,
			Fulton	\$2,000	17.240	0.000	\$2,
Note: The CCSD Board voted to	o lower the millage rate by .2 Mills	in July 2023 from 18.9 Mills to 18.7 Mills.	Gwinnett	\$4,000	19.200	1.450	\$3 <i>,</i>
State of Coorgin Quality	Pasia Education (OPE) Pour	nuc Coloulation 5V2025					
State of Georgia Quality	Basic Education (QBE) Reve	enue Calculation - FY2025					
State of Georgia K-12 Public Sc	-		Cobb County School I	District FY2025 Q	BE Revenue Sheet		<u>ted)</u>
		Il be a primary obligation of the State of Georgia. Public Education for the citizens prior to	QBE Earnings			\$903,550,277	
the college or postsecondary le	vel shall be free and shall be provide	ed for by taxation." (Georgia Constitution 8-1-1)	QBE Midterm			\$0	
			Transportation			\$15,102,829	
-		s vote of both houses of the Georgia General Assembly and signed into law by Governor	Nurses			\$2,564,490	
		ve framework for providing state funding for a quality basic education for every student in	Military Counselors			\$49,493	
	nula can be summarized as follows:		5 Mill Local Fair Share			(\$216,223,669)	
		ht X Base Amount X Training & Experience - Local Fair Share	Equalization			\$0	
-	_	chool year (October & March). The student FTE counts are counted by Program (Grades K-12,	Austerity		—	\$0	
		reighted because some programs cost more to operate than others. Program earnings	Totals			\$705,043,420	
	-	Ilaries/fringe benefits and then adjusted upwards based on Teacher training levels and years of experien ted to subtract the 5 Mill Local Fair Share to reflect the expectation that all school districts should	ce.				
The grand total for QBE earning	s for a school district are then adjus	ted to subtract the 5 Mill Local Fair Share to renect the expectation that all school districts should					
	act & Mills of Local District Poyonuo						
	ast 5 Mills of Local District Revenue.						
levy a local millage rate of at lea			FY2025 State of Geor	gia Austerity Cute			
levy a local millage rate of at lease of a state of Georgia Qualit	ast 5 Mills of Local District Revenue. y Basic Education (QBE) Local Fair S		FY2025 State of Geor		-	ate economies the s	State of GA ba
levy a local millage rate of at lease FY2025 State of Georgia Qualit In order for			Due to the economic	environment in th	ne national and sta		
levy a local millage rate of at lea FY2025 State of Georgia Qualit In order for any public				environment in th	ne national and sta		
levy a local millage rate of at lea FY2025 State of Georgia Qualit In order for any public school			Due to the economic	environment in th	ne national and sta		
levy a local millage rate of at lea FY2025 State of Georgia Qualit In order for any public school district in GA			Due to the economic	environment in th is a state level bal	ne national and sta	passed down to the	
levy a local millage rate of at lea FY2025 State of Georgia Qualit In order for any public school district in GA	y Basic Education (QBE) Local Fair S		Due to the economic	environment in th is a state level bal	ne national and sta ancing cut that is	passed down to the	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA Local Fa	y Basic Education (QBE) Local Fair S ir Share State Reduction		Due to the economic	environment in th is a state level bal <u>State</u>	ne national and sta ancing cut that is	passed down to the prity Cuts	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u>	y Basic Education (QBE) Local Fair S ir Share State Reduction <u>Amount</u>		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u>	ne national and sta ancing cut that is	passed down to the rity Cuts <u>Amount</u>	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025	y Basic Education (QBE) Local Fair S ir Share State Reduction <u>Amount</u> (\$216,223,669)		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u> FY2025	ne national and sta ancing cut that is	passed down to the prity Cuts <u>Amount</u> \$0	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025 FY2024	y Basic Education (QBE) Local Fair S ir Share State Reduction <u>Amount</u> (\$216,223,669) (\$207,828,997)		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u> FY2025 FY2024	ne national and sta ancing cut that is	passed down to the prity Cuts <u>Amount</u> \$0 \$0	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023	y Basic Education (QBE) Local Fair S ir Share State Reduction <u>Amount</u> (\$216,223,669) (\$207,828,997) (\$184,085,315)		Due to the economic	environment in th s a state level bal <u>State</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023	ne national and sta ancing cut that is	passed down to the prity Cuts Amount \$0 \$0 \$0 \$0 \$0	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022	y Basic Education (QBE) Local Fair S ir Share State Reduction <u>Amount</u> (\$216,223,669) (\$207,828,997) (\$184,085,315) (\$172,787,491)		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022	ne national and sta ancing cut that is	passed down to the prity Cuts Amount \$0 \$0 \$0 \$0 \$0 \$0	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022 FY2021	y Basic Education (QBE) Local Fair S ir Share State Reduction (\$216,223,669) (\$207,828,997) (\$184,085,315) (\$172,787,491) (\$166,638,238)		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022 FY2021	ne national and sta ancing cut that is	passed down to the <u>erity Cuts</u> <u>Amount</u> \$0 \$0 \$0 \$0 (\$23,613,311)	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022 FY2021 FY2020	y Basic Education (QBE) Local Fair S ir Share State Reduction (\$216,223,669) (\$207,828,997) (\$184,085,315) (\$172,787,491) (\$166,638,238) (\$161,428,591)		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022 FY2021 FY2021 FY2020	ne national and sta ancing cut that is	passed down to the <u>Amount</u> \$0 \$0 \$0 \$0 (\$23,613,311) \$0	
levy a local millage rate of at lease FY2025 State of Georgia Quality In order for any public school district in GA <u>Local Fa</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022 FY2021 FY2020 FY2019	y Basic Education (QBE) Local Fair S ir Share State Reduction (\$216,223,669) (\$207,828,997) (\$184,085,315) (\$172,787,491) (\$166,638,238) (\$161,428,591) (\$155,355,360)		Due to the economic	environment in th is a state level bal <u>State</u> <u>Fiscal Year</u> FY2025 FY2024 FY2023 FY2022 FY2021 FY2021 FY2020 FY2019	ne national and sta ancing cut that is	passed down to the <u>Amount</u> \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	





Board of Education Salaries	\$136,800	Board Salary Breakdown		Positions	<u>Salary</u>	<u>Total</u>	
Board of Education Fringes	\$71,077	Chairman		1.00	\$22,800	\$22,800	
Cell Phone Expenditures	\$6,300	Vice-Chairman		1.00	\$19,000	\$19,000	
Travel/Training	\$10,000	Board Members		<u>5.00</u>	\$19,000	<u>\$95,000</u>	
Supplies/Technology related				7.00		\$136,800	
Total	\$224,677						
				Monthly		Annual	
FY2025 Legal Fees Bud	lget			, <u>Retainer</u>	Months	Retainer	
Base Legal Fees (Retainer)	\$988,920	Monthly Retainer		\$82,410	12	\$988,920	
Legal Fees (Estimate)	<u>\$906,300</u> (Est)	Legal Fees vary by month		<i>+,</i> ·		+	
o (,	\$1,895,220	0 , ,					
	: <u>Utilities / Gas & Diesel</u> \$2,845,437						
Water & Sewer							
Natural Gas	\$1,641,190						
Natural Gas Electricity	\$1,641,190 \$17,343,245						
Natural Gas	\$1,641,190						
Natural Gas Electricity	\$1,641,190 \$17,343,245						
Natural Gas Electricity Fuel	\$1,641,190 \$17,343,245						
Natural Gas Electricity Fuel	\$1,641,190 \$17,343,245 \$6,212,216	Atlanta	Cobb	DeKalb	Fulton	<u>Gwinnett</u>	
Natural Gas Electricity Fuel General Fund Per Stud <u>Category</u>	\$1,641,190 \$17,343,245 \$6,212,216						
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional	\$1,641,190 \$17,343,245 \$6,212,216 Ient FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction	\$12,868	\$8,780	\$8,233	\$8,086	\$7,299	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media	\$1,641,190 \$17,343,245 \$6,212,216 dent FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers	\$12,868 \$154	\$8,780 \$187	\$8,233 \$169	\$8,086 \$187	\$7,299 \$132	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support	\$1,641,190 \$17,343,245 \$6,212,216	\$12,868 \$154 \$1,610	\$8,780 \$187 \$475	\$8,233 \$169 \$455	\$8,086 \$187 \$1,046	\$7,299 \$132 \$624	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services	\$1,641,190 \$17,343,245 \$6,212,216	\$12,868 \$154 \$1,610 \$1,035	\$8,780 \$187 \$475 \$327	\$8,233 \$169 \$455 \$782	\$8,086 \$187 \$1,046 \$854	\$7,299 \$132 \$624 \$331	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration	\$1,641,190 \$17,343,245 \$6,212,216 Ient FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent	\$12,868 \$154 \$1,610 \$1,035 \$329	\$8,780 \$187 \$475 \$327 \$238	\$8,233 \$169 \$455 \$782 \$587	\$8,086 \$187 \$1,046 \$854 \$243	\$7,299 \$132 \$624 \$331 \$212	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration School Administration	\$1,641,190 \$17,343,245 \$6,212,216 Ient FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent Principals, Asst Principals, Clerical	\$12,868 \$154 \$1,610 \$1,035 \$329 \$894	\$8,780 \$187 \$475 \$327 \$238 \$832	\$8,233 \$169 \$455 \$782 \$587 \$830	\$8,086 \$187 \$1,046 \$854 \$243 \$768	\$7,299 \$132 \$624 \$331 \$212 \$819	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration School Administration Transportation	\$1,641,190 \$17,343,245 \$6,212,216 Ient FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent Principals, Asst Principals, Clerical Student Transportation	\$12,868 \$154 \$1,610 \$1,035 \$329 \$894 \$924	\$8,780 \$187 \$475 \$327 \$238 \$832 \$590	\$8,233 \$169 \$455 \$782 \$587 \$830 \$705	\$8,086 \$187 \$1,046 \$854 \$243 \$768 \$657	\$7,299 \$132 \$624 \$331 \$212 \$819 \$748	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration School Administration Transportation Maintenance / Operations	\$1,641,190 \$17,343,245 \$6,212,216 Int FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent Principals, Asst Principals, Clerical Student Transportation Maintenance of Physical Plant & Grounds	\$12,868 \$154 \$1,610 \$1,035 \$329 \$894 \$924 \$1,972	\$8,780 \$187 \$475 \$327 \$238 \$832 \$590 \$794	\$8,233 \$169 \$455 \$782 \$587 \$830 \$705 \$1,568	\$8,086 \$187 \$1,046 \$854 \$243 \$768 \$657 \$1,135	\$7,299 \$132 \$624 \$331 \$212 \$819 \$748 \$794	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration School Administration Transportation Maintenance / Operations Debt Service	\$1,641,190 \$17,343,245 \$6,212,216 Ient FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent Principals, Asst Principals, Clerical Student Transportation	\$12,868 \$154 \$1,610 \$1,035 \$329 \$894 \$924 \$1,972 <u>\$0</u>	\$8,780 \$187 \$475 \$327 \$238 \$832 \$590 \$794 <u>\$0</u>	\$8,233 \$169 \$455 \$782 \$587 \$830 \$705 \$1,568 <u>\$0</u>	\$8,086 \$187 \$1,046 \$854 \$243 \$768 \$657 \$1,135 <u>\$0</u>	\$7,299 \$132 \$624 \$331 \$212 \$819 \$748 \$794 <u>\$0</u>	
Natural Gas Electricity Fuel General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration School Administration Transportation	\$1,641,190 \$17,343,245 \$6,212,216 Int FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent Principals, Asst Principals, Clerical Student Transportation Maintenance of Physical Plant & Grounds	\$12,868 \$154 \$1,610 \$1,035 \$329 \$894 \$924 \$1,972	\$8,780 \$187 \$475 \$327 \$238 \$832 \$590 \$794	\$8,233 \$169 \$455 \$782 \$587 \$830 \$705 \$1,568	\$8,086 \$187 \$1,046 \$854 \$243 \$768 \$657 \$1,135	\$7,299 \$132 \$624 \$331 \$212 \$819 \$748 \$794	
Natural Gas Electricity Fuel General Fund Per Stud General Fund Per Stud Category Instructional Media Instructional Support Pupil Services General Administration School Administration Transportation Maintenance / Operations Debt Service Total	\$1,641,190 \$17,343,245 \$6,212,216 Int FTE Expenditure Comparison Category Description Direct Student / Teacher Interaction Media Centers Curriculum, Instruction Techniques, Training Guidance, Counseling, Testing, Social Work Board, Superintendent, Asst Superintendent Principals, Asst Principals, Clerical Student Transportation Maintenance of Physical Plant & Grounds	\$12,868 \$154 \$1,610 \$1,035 \$329 \$894 \$924 \$1,972 <u>\$0</u> \$19,786	\$8,780 \$187 \$475 \$327 \$238 \$832 \$590 \$794 <u>\$0</u> \$12,223	\$8,233 \$169 \$455 \$782 \$587 \$830 \$705 \$1,568 <u>\$0</u>	\$8,086 \$187 \$1,046 \$854 \$243 \$768 \$657 \$1,135 <u>\$0</u>	\$7,299 \$132 \$624 \$331 \$212 \$819 \$748 \$794 <u>\$0</u>	







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Selected General Fund Operational Metrics

Largest Sectors Employed In Cobb County (2022)							
Number of Employees	Sector						
62,700	Professional & Technical Services						
57,200	Administrative & Waste Services						
54,900	Miscellaneous						
50,610	Healthcare & Social Services						
49,810	Retail Trade						
45,250	Construction						
40,800	Accommodations & Food Service						
34,230	State & local Government						
32,490	Real Estate, Rent & Leasing						
31,440	Finance & Insurance						

Office of Technology & Operations

https://www.cobbk12.org/page/22732/office-of-technology-operations

The Operational Support Division is comprised of departments that provide the District with services and support for daily operations, maintenance, transportation, public safety, technology and SPLOST, for the school system.

Maintenance Operational Data

The department maintains approximately 18 million square feet of building space. They respond to approximately 50,000 work orders annually.

Students Transportation Operational Data

CCSD has the 16th largest school bus fleet in the country and the 2nd largest in Georgia. On a typical day, runs close to 1,000 buses completing 18,000 bus stops each morning and afternoon. They transport approximately 60,000 students traveling over 10,000,000 miles per year while using more than two million gallons of fuel. The transportation depatment also completes close to 5,000 educational and athletic field trips per year.

School Nutrition Services Operational Data

Provides meals for students and school staff in compliance with District policies and all applicable local, state and federal guidelines. Meal service may include breakfast, lunch and/or After School Program snacks. The FNS Program is a \$74 Million/year operation. It is a self-supporting and self-funded department. Approximately 14 million meals/year served with approximately 68% of total meals served being part of the Free and Reduced Meals Program.

Safety & Security Operational Data

The department features 80 highly trained officers each with a district police vehicle. The officers average more than 26 years of service.

SPLOST - One-Cent Sales Tax Data

Special Purpose Local Option Sales Tax is a one-cent tax on all consumer goods purchased in Cobb County that must be approved by voters in a referendum. Ed-SPLOST receipts can be used only for school-related capital improvements. Responsible for stewardship of the current \$894 million SPLOST 6 Capital Program which includes: New/Replacement Facilities, Additions/Modifications, Infrastructure/Individual School needs, Safety, Security and Support, Academics, Technology.

Chief Human Resources Officer

https://www.cobbk12.org/page/23389/human-resources

In FY2023, the department received 106,896 applications and hired 2,429 full- and part-time employees. HR recruits at nearly 50 locations and sponsors two local job fairs with over 2,000 attendees.

Office of School Leadership

https://www.cobbk12.org/page/21002/office-of-school-leadership

The CCSD Leadership Division consists of Assistant Superintendents who oversee specific school levels within geographic areas of the District. The Division also oversees Leadership Development, which is designed to support a purposeful, systematic District plan for maintaining a highly effective pipeline of leadership succession.

Office of the Chief of Staff

https://www.cobbk12.org/page/22697/office-of-the-chief-of-staff

The Division ensures the effective operation of the Superintendent's Office. It is responsible for the implementation of Board Policies and Administrate Rules, handling student discipline and open records requests. Other responsibilities include: school health services, school social work, athletics and the Cobb Schools Foundation.

Office of Strategy & Accountability https://www.co

The Division's key areas of responsibility are: to provide critical data, data analysis, and data interpretive training for all schools and District-level divisions for informed strategic planning; to assist schools with communications needs and promote open and responsive communication between schools and their respective communities; and to coordinate the production of District events and live streaming broadcasts and oversee special locations, such as the Lassiter Concert Hall.

Chief Financial Officer

The mission of the Division is to handle the financial resources of the Cobb County School District professionally, ethically, and legally. The Division manages all the financial operations for the District with a budget in excess of \$1.6 Billion and over 18,000 full- and part-time employees. It serves the needs of schools, other departments, the Superintendent, Board of Education, and the general public. It operates under established management principles and adheres to established policies and procedures and to generally accepted accounting principles (GAAP).

Chief Academic Officer

https://www.cobbk12.org/page/11311/academic-division

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County Schools. The two key subdivisions are the Subdivision of Teaching & Learning and the Subdivision of Teaching & Learning, Support & Specialized Services.



https://www.cobbk12.org/page/22731/office-of-strategy-accountability

https://www.cobbk12.org/page/9773/financial-services



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COBB COUNTY SCHOOL DISTRICT FINANCIAL SERVICES DIVISION METRICS - FY2025

	FY2025		FY2025	
Instructional School Positions	Budget	Other School Support Positions	Budget	Central Office Support Positions
Kindergarten Teachers	317.00	Principals	109.00	Division 1 - Superintendent/Chief of Staff
Kindergarten EIP	125.50	Assistant Principals	237.00	Division 2 - Operations – Operation Suppor
Grades 1-3	985.00	Coordinators/Program Directors	5.00	Division 2 - Operations - Human Resources
Grades 1-3 EIP	311.00	Counselors (Elementary, Middle, High)	252.50	Division 3 - Technology
Grades 4-5	561.00	Local School Secretary	111.00	Division 3 - Accountability & Research
Grades 4-5 EIP	207.50	Local School Bookkeeper	112.50	Division 4 - Academics -Teaching & Learnin
Elementary Specialists	219.00	Local School Clerical	268.50	Division 4 - Academics-Special Student Service
Grades 6-8	795.50	Interpreters - ESOL/ Foreign Language	12.00	Division 5 - Leadership
Grades 9-12/Alternative	1,085.00	Parent Resource Specialists	8.15	Division 6 - Financial Services
Virtual Learning Teachers	18.00	Interpreters – Special Ed	8.00	
Career & Technology	138.00	Diagnosticians	15.60	
ROTC	28.00	Diagnosticians - Preschool	4.00	
Intensive English Language (IEL)	29.50	Audiologists	4.00	
Discretionary Staff - Certified	121.61	Occupational Therapists	9.60	
Tech Instructional Specialist TTIS	24.00	Physical Therapists	6.00	
Magnet Teachers	13.00	Speech Language Pathologists (SLP)	192.00	
Magnet Assistant Principals	6.00	SLP Parapros	6.00	
ESOL	242.00	Special Education Nurses	12.50	
Gifted	575.00	Special Ed School Based Leadership	70.00	
Remedial	321.00	School Nurses & Consulting Nurses	118.00	
Special Education Teachers	1,314.90	Hospital/Homebound	1.00	
Preschool Special Education Teachers	104.00	Special Education Preschool Specialist	1.00	
Special Education Parapros	464.40	Special Education CBST Manger/Resource Specialist	2.00	
Special Education Preschool Parapros	137.00	Technology Specialists-Technology Dept.	73.00	
In School Suspension Parapros	42.00	Psychologists	50.25	
Kindergarten Paraprofessionals	316.00	Social Workers	37.50	
Elementary Paraprofessionals	135.50	Truancy Coordinators	4.00	
Media Paraprofessionals	96.50	Campus Officers	80.00	
Online Virtual Learning Parapros	17.00	Custodians	634.10	
Media Specialists	127.00	Bus Monitors	60.00	
		Bus Drivers (Regular & Special Ed)	859.00	
		Maintenance	142.00	
		Mechanics – Fleet Maintenance	49.00	
Total Instructional School Positions	8,876.91	Total Other School Support Positions	3,554.20	Total Central Office Support Positions
				Grand Total General Fund Positions



	FY2025
	Budget
f Staff	32.00
Support	76.10
sources	58.00
	54.50
rch	37.00
Learning	72.68
ent Services	43.00
	14.49
_	60.65

448.42

12,879.53



3 FY2025 Other Funds (Non-SPLOST)

<u>Fund</u>	<u>Fund</u> Description	Definition of Services Provided	FY2025 Expenditure <u>Budget</u>	Position
Special Re	evenue Funds			
402	Title I	Remedial education for educationally disadvantaged children	\$23,632,419	187.49
404	Special Education	Direct and related support for handicapped children	\$23,446,851	314.95
406	Career, Tech, Agricultural, Engineering (CTAE)	Provides career training for students	\$836,029	-
414	Title II-A	Improvement of Teacher quality in Science, Math, Social Studies, English, Language Arts	\$3,217,599	10.98
420	CARES Act Relief Fund	Grant education funding for elementary and secondary school emergency relief to help with response to COVID-19	\$0	-
432	Homeless	Provides educational services to homeless children	\$211,032	-
448	American Rescue Plan (ARP) Act	Provides funding for secondary emergency relief	\$0	-
460	Title III-A	Limited English Proficient, Immigrant	\$1,681,537	6.05
462	Title IV-A & B	21st Century Grant for student support and academic enrichment	\$2,409,518	4.34
475	E-Rate	Communications program for schools and libraries	\$10,235,348	
478	USDA Fresh Fruits/Veggies	Provide students with nutritious snacks during the school day	\$158,890	-
510	Adult Education	National program for adult literacy	\$1,164,700	8.00
532	GNETS	Provide students identified as severely emotionally disturbed with appropriate education	\$2,739,354	29.31
549	Donations	Funds donated to the school district for specific purposes	\$0	-
550	Venue Management	Organizes the rental of school facilities during non-instructional hours	\$1,500,000	-
551	After School Program	Utilizes elementary school facilities for after school supervision until 6pm	\$9,777,334	3.85
552	Performing Arts	Provides funding for student exposure for live performances of music, drama and dance	\$475,210	-
553	Tuition School	Provides students the opportunity to make up school classes; enrichment and remedial work	\$1,396,702	1.00
556	Adult High School	Provides students ages 16 years of age and older the opportunity to complete high school	\$300,470	3.00
557	Art Career & Culture	Provides local artist compensation for school workshops	\$9,600	-
560	Pre-Kindergarten Lottery	Provides service to 4-year old children	\$301,148	10.00
580	Miscellaneous Grants	Compilation of several grants	\$0	-
600	School Nutrition Service	Provides Breakfast and Lunch for Students	\$73,999,674	1,216.00
		Total Special Revenue Funds	\$157,493,415	1,794.97
Internal S	ervice & Other Funds			
691	Unemployment	Accounts for the cost of compensation for unemployment for previous employees	\$300,000	-
692	Self-Insurance	Self-Insurance in certain areas of liability	\$12,100,000	7.69
693	Food Service Catering	Self-Supporting catering services for schools and school-related organizations	\$150,000	-
		Total Internal Service Funds	\$12,550,000	7.69



