

Per Student FTE Expenditure Comparison - Metro Atlanta

Budget Development and Budget Balancing

The District budget balancing strategy is to develop revenue estimates that are conservative. Once revenue estimates have been developed, expenditures are developed based on the amount of revenue available.

Important Points:

a. Low District Support Costs - The CCSD budget is focused on classroom and instruction. In contrast, school support costs are extremely low, even in comparison with other metro-Atlanta districts. General Administration costs are significantly lower than other districts. Low operational costs and a lean personnel support structure provide the District with significant **flexibility** when balancing the annual budget, even during economic downturns.

b. Cobb's General Administrative Costs
Cobb's general administrative costs (\$182 per student) are significantly lower than most other districts.

c. Instructional Cost
Cobb has continued to focus funds towards instruction (\$7,216 per student), while at the same time making instructional support functions as efficient as possible.

d. Analysis of Existing School District Programs - The District continually analyzes existing instruction and support functions to see if adequate results have been achieved. The budget development process has frequently redeployed funding from unsuccessful programs to new, innovative programs, which assist in student achievement and **minimizing ongoing District program costs and cost increases**. (Example – Significant cost savings are realized with Online Learning – Cobb Virtual Academy, Cobb Online Learning Academy, Elementary Virtual Program)

Per Student Cost Categories	Atlanta	Cobb	DeKalb	Fulton	Gwinnett
Instructional	\$10,400	\$7,216	\$7,640	\$7,267	\$6,101
Media	\$112	\$155	\$142	\$164	\$128
Instructional Support	\$1,039	\$352	\$372	\$866	\$538
Pupil Services	\$855	\$324	\$746	\$710	\$303
General Administration	\$314	\$182	\$263	\$199	\$187
School Administration	\$776	\$674	\$743	\$644	\$798
Transportation	\$636	\$489	\$588	\$574	\$609
Maintenance/Operations	\$1,679	\$707	\$1,160	\$933	\$698
Debt Services	\$19	\$0	\$0	\$0	\$0
Total	\$15,830	\$10,099	\$11,654	\$11,357	\$9,362