



A Community With A Passion For Learning

COBB COUNTY SCHOOL DISTRICT

FISCAL YEAR 2013

BUDGET DEVELOPMENT MANUAL

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The Budget Development Manual was created to provide specific procedures for the development of the FY2013 budget. The procedures and instruction in this manual are designed to assist all Budget administrators as they review and prepare budget documents.

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COBB COUNTY
SCHOOL DISTRICT

FY2013 BUDGET LIAISONS & ASSISTANCE

In order to assist administrators and to answer questions regarding FY2013 budget procedures, the Budget Department has assigned a staff member in the Budget Department to serve as each department's Budget Liaison.

FY2013 LIAISON DIRECTORY					
Revised as of February 1, 2012 - Budget Department Telephone - 770-426-3308					
Div	Agency	Division/Department Description	Budget Administrator	Budget Liaison	Phone
1		<u>SUPERINTENDENT</u>			
	103	Superintendent	Michael Hinojosa	Mandy Wissing	590-4553
	104	Internal Audit	Mima Carmichael	Mandy Wissing	590-4553
		<u>CHIEF OF STAFF</u>			
	203	Communications	Cheryl Hungerford Jay Dillon	Mandy Wissing	590-4553
2		<u>OPERATIONAL SUPPORT</u>			
	201	Operations Administration	Christopher Ragsdale	Mandy Wissing	590-4553
	204	Planning/Auxiliary Services	Dennis Campbell	Amy Chang	420-4952
	222	Transportation	Rick Grisham	David Baker	590-4552
	224	Fleet Maintenance	Michael Warner	David Baker	590-4552
	234	Maintenance	James Carlson	Amy Chang	420-4952
	235	Light Bulbs	James Carlson	Amy Chang	420-4952
	241	Public Safety	James Arrowood	Amy Chang	420-4952
	242	Construction	Larry Wall	Amy Chang	420-4952
	243	Project Services	Charles Sprayberry	Amy Chang	420-4952
	244	Facility Use	Sherrie Sanders	Amy Chang	420-4952
	251	Technology	Christopher Ragsdale	Amy Chang	420-4952
	253	Technology - Field Services	Christopher Ragsdale	Amy Chang	420-4952
	254	Funding/Special Projects	Christopher Ragsdale	Amy Chang	420-4952
	255	Management Info Systems	Christopher Ragsdale	Amy Chang	420-4952
	256	Network Services	Christopher Ragsdale	Amy Chang	420-4952
	257	Disaster Recovery & Business Continuity	Christopher Ragsdale	Amy Chang	420-4952
	258	Infrastructure	Christopher Ragsdale	Amy Chang	420-4952
	259	Technology - Instructional	Christopher Ragsdale	Amy Chang	420-4952
3		<u>HUMAN RESOURCES</u>			
	301	Human Resources Administration	Dr. Michael Shanahan	Mandy Wissing	590-4553
	302	Flexible Benefits	Dr. Michael Shanahan	Amy Chang	420-4952
	311	Employment	Tim Baker	Amy Chang	420-4952
	321	Leadership Management	Dr. Michael Shanahan	Amy Chang	420-4952
	331	Professional Standards & Ethics	Mary Finlayson	Amy Chang	420-4952
	341	Risk Management	Dr. Michael Shanahan	Amy Chang	420-4952
	351	Support Services & Evaluation Systems	Dr. Michael Shanahan	Amy Chang	420-4952
4		<u>ACADEMICS</u>			
	401	Academics	Dr. Judi Jones	Mandy Wissing	590-4553
	402	Advanced Learning Programs	Lynn Hamblett	David Baker	590-4552
	403	Visual Arts	Arlene Hocking	David Baker	590-4552
	404	C&I Administration	Amy Krause	David Baker	590-4552
	407	Foreign Language	Dr. Greg Ewing	Amy Chang	420-4952
	408	Health/PE	Mark Anderson	Amy Chang	420-4952
	409	Language Arts	Carolyn Waters	David Baker	590-4552
	411	Mathematics	Michelle Mikes (MS & HS)	David Baker	590-4552
			Margaret Moss (Elementary)	David Baker	590-4552
	412	Office of Accountability	Dr. Judi Jones	Mandy Wissing	590-4553
	413	Choral, General Music, Drama & Dance	Dr. Melissa Arasi	David Baker	590-4552
	414	Band / Orchestra	Gary Markham	David Baker	590-4552
	415	Performing Arts	Dr. Melissa Arasi	Amy Chang	420-4952
	416	Career Tech	Elaine Shapow	Amy Chang	420-4952
	418	Social Studies	Jo Ann Wood (ES)	David Baker	590-4552
			Trudy Delhey (MS & HS)	David Baker	590-4552
	419	Local School Initiatives	Dr. Judi Jones	David Baker	590-4552
	422	K-12 Curriculum	Pamela Dingle	David Baker	590-4552
	423	Title I	Melissa Morse	David Baker	590-4552
	424	EIP	Pamela Dingle	David Baker	590-4552
	425	Remedial Education	Melissa Morse	David Baker	590-4552

FY2013 BUDGET LIAISONS & ASSISTANCE (Continued)

FY2013 LIAISON DIRECTORY					
Div	Agency	Division/Department Description	Budget Administrator	Budget Liaison	Phone
	426	Instructional Technology	Amy Krause	Amy Chang	420-4952
	427	CRCT	Melissa Morse	David Baker	590-4552
	428	Student Reporting	Dr. Judi Jones	Mandy Wissing	590-4553
	431	Middle School Summer School	Melissa Morse	David Baker	590-4552
	432	Instructional Administration	Melissa Morse	David Baker	590-4552
	442	Science Education	Sally Creel (Elementary)	David Baker	590-4552
			Tom Brown (MS & HS)	David Baker	590-4552
	451	High School Summer School	Melissa Morse	David Baker	590-4552
	453	eHigh	Becky Nunnally	Amy Chang	420-4952
	481	ESOL Program	Dr. Greg Ewing	Amy Chang	420-4952
	491	Library Media Education	Andy Spinks	David Baker	590-4552
	492	Textbooks	Bonnie Little	Amy Chang	420-4952
	531	Professional Learning/Title II	Andrew Smith	David Baker	590-4552
	532	Mentor Teacher	Andrew Smith	David Baker	590-4552
5		<u>LEADERSHIP & LEARNING</u>			
	501	School Leadership Administration	Alice Stouder	Mandy Wissing	590-4553
	503	20 Additional Days	Alice Stouder	David Baker	590-4552
	508	Extended Day	Alice Stouder	David Baker	590-4552
	509	Graduation	John Stafford	David Baker	590-4552
	521	Policy, Planning and Student Support	Debby Jones	David Baker	590-4552
	522	Prevention/Intervention	Debby Jones	David Baker	590-4552
	523	Social Workers	Debby Jones	David Baker	590-4552
	524	Nurse Program	Debby Jones	David Baker	590-4552
	581	Area 1 Assistant Superintendent	Rob Benson	David Baker	590-4552
	582	Area 2 Assistant Superintendent	Dale Gaddis	David Baker	590-4552
	583	Area 3 Assistant Superintendent	Doreen Griffith	David Baker	590-4552
	584	Area 4 Assistant Superintendent	Ed Thayer	David Baker	590-4552
	585	Area 5 Assistant Superintendent	James Carter	David Baker	590-4552
	586	Area 6 Assistant Superintendent	Angela Huff	David Baker	590-4552
	215	Athletics	Steve Jones	David Baker	590-4552
	444	Adult High School	Dr. U.S. Davidson	Amy Chang	420-4952
	493	Alternative Education	Dr. U. S. Davidson	Amy Chang	420-4952
6		<u>FINANCIAL SERVICES</u>			
	601	Financial Services Administration	Mike Addison	Mandy Wissing	590-4553
	604	Financial Services Misc	Mandy Wissing	Mandy Wissing	590-4553
	605	Field Services/Local School Acctg	Steve Barnette	Mandy Wissing	590-4553
	621	Personnel Allotments	Mandy Wissing	Mandy Wissing	590-4553
	622	Budget	Mandy Wissing	Mandy Wissing	590-4553
	623	Cash Management	Jan Hendrix	Mandy Wissing	590-4553
	624	Disbursements	Laura Bauer	Mandy Wissing	590-4553
	625	After School Program	Debbie Randazzo	David Baker	590-4552
	626	Accounting	Steve Barnette	Mandy Wissing	590-4553
	627	Capital Projects	Bonnie Tedder	Mandy Wissing	590-4553
	628	Property Control	Debbie Randazzo	Mandy Wissing	590-4553
	629	Financial Services Technology	Mike Addison	Mandy Wissing	590-4553
	631	Procurement Services	Alisa Morningstar	Mandy Wissing	590-4553
	632	Warehouse	Alisa Morningstar	Mandy Wissing	590-4553
	633	Records Management	Alisa Morningstar	Mandy Wissing	590-4553
	223	Food & Nutrition Services	Cynthia Downs	Amy Chang	590-4553
8		<u>SPECIAL STUDENT SERVICES</u>			
	871	Special Student Svcs Admin	Dr. Carol Seay	David Baker	590-4552
	872	SED/Psy Ed Special Programs	Marianne Weidner	David Baker	590-4552
	873	Special Education – Home Living	Dr. Carol Seay	David Baker	590-4552
	874	Preschool	Dr. Carol Seay	David Baker	590-4552
	875	IDEA	Dr. Carol Seay	David Baker	590-4552
	876	Mediation	Dr. Carol Seay	David Baker	590-4552
	877	IDEA ARRA	Dr. Carol Seay	David Baker	590-4552
	882	Psychologists	Dr. Carol Seay	David Baker	590-4552
	884	Guidance Services	Dr. Carol Seay	David Baker	590-4552

FY2013 BUDGET INSTRUCTIONS

GENERAL FUND BUDGET PROCEDURES

All Departments will receive a Budget Administrator's Report (BAR BUD0331, see below) which summarizes all budget accounts for each agency within the division.

- A. Financial Services will prepare the draft of FY2013 budgets for local school personnel allotments, local school supply allotments, central office personnel, departmental operating accounts, selected instructional programs, grants and revenue accounts.

Non-Recurring Items - One-time costs such as specific contracts and pilot projects will not be included in the Budget Worksheet accounts.

Salary Accounts - The salary accounts include FY2013 salary and step increase.

Prior Year Cuts - The decrease in operating expenses and any additional decreases made in previous years have been continued in the FY2013 budget.

- B. All budgets for FY2013 are organized in terms of functions or program.

For FY2013, you are instructed to review and analyze each account on your BAR report. The Agency Supervisor should review EACH ACCOUNT. **Approve all accounts by signing the first page of the BAR report. Following your review, return the entire signed BAR report to the Budget Department by March 9, 2012.** Add/revise narrative as needed. Following your account review, the Budget Department will update the database to reflect any changes.

Report: BUD0331 v1.02

Run Date: 2/2/2012 1:54:41PM

Division: School Leadership

Agency: 508 EXTENDED DAY

Administrator: ALICE STOUDEF

COBB COUNTY SCHOOL DISTRICT BUDGET ADMINISTRATOR'S REPORT (BAR)

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Account Code	Appr Unit	Description / Narrative	FY2013 Proposed Budget/ Positions	FY2012 Original Budget/ Positions	FY2012 Revised Budget	FY2011 Actual/ Positions	FY2010 Actual/ Positions	FY2009 Actual
Fund: 0100								
Expense								
0100-508-1101-1043-1151	EXTENDED	Teacher Extended Day	\$1,063,626	\$1,063,626	\$1,063,626	\$545,551.34	\$887,698.28	\$1,121,767.53
0100-508-1101-1043-2101	EXTENDED	Group Health Insurance	\$0	\$105,782	\$105,782	\$76,895.49	\$105,781.74	\$91,811.81
0100-508-1101-1043-2102	EXTENDED	Dental, Life, Ltd	\$0	\$0	\$0	\$843.01	\$3,170.89	\$4,042.44
0100-508-1101-1043-2201	EXTENDED	Social Security	\$65,945	\$65,945	\$65,945	\$32,486.07	\$52,686.74	\$67,063.45
0100-508-1101-1043-2211	EXTENDED	Fica Medicare	\$15,423	\$15,423	\$15,423	\$7,597.86	\$12,322.11	\$15,684.51
0100-508-1101-1043-2301	EXTENDED	Teacher Retirement	\$0	\$109,341	\$109,341	\$56,524.67	\$87,546.65	\$105,342.81
0100-508-1101-1043-2601	EXTENDED	Workers Compensation	\$3,723	\$3,723	\$3,723	\$1,986.76	\$3,672.36	\$4,670.65
EXTENDED	Appropriation Unit Total		\$1,148,717	\$1,363,840	\$1,363,840	\$721,887.20	\$1,152,878.77	\$1,410,383.20
<hr/>								
Fund: 0100	Total Revenue for Fund		\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
	Total Expense for Fund		\$1,148,717	\$1,363,840	\$1,363,840	\$721,887.20	\$1,152,878.77	\$1,410,383.20
	Difference		\$-1,148,717	\$-1,363,840	\$-1,363,840	\$-721,887.20	\$-1,152,878.77	\$-1,410,383.20
	Total Positions for Fund		0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Agency: 508	Revenue Total for Agency		\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
	Expense Total for Agency		\$1,148,717	\$1,363,840	\$1,363,840	\$721,887.20	\$1,152,878.77	\$1,410,383.20
	Difference		\$-1,148,717	\$-1,363,840	\$-1,363,840	\$-721,887.20	\$-1,152,878.77	\$-1,410,383.20
	Total Positions for Agency		0.00	0.00	0.00	0.00	0.00	0.00

FY2013 BUDGET INSTRUCTIONS

FEDERAL/STATE GRANTS BUDGET PROCEDURES

Each federal/state grant manager will review the plans for the next fiscal year budget and plan accordingly. All grants will be budgeted using the latest information available. If next year's grant information is not available, **THE CURRENT YEAR REVISED BUDGET AMOUNTS WILL BE REPLICATED AS NEXT YEAR'S PROPOSED BUDGET ON THE BUDGET ADMINISTRATOR'S REPORT** and will NOT include carryover. Carryover from the previous year will be added to the budget once the previous year is closed.

Expenditures will not be permitted until an approved grant line-item budget has been established. It is the responsibility of the grant manager to insure that expenditures are not made from line items that will not be included. Expenditure of budgeted items may occur only when:

1. The responsible State department approves a project proposal and/or project amendment.
2. The responsible grant manager submits appropriate budget adjustments.
3. The budget adjustments are processed by the Budget Department.

It is the grant manager's responsibility to insure that grant funds are not spent until the State or Federal government formally approves the grant. If a grant with positions will not continue, the grant administrator is responsible for determining how the position will be funded in the future.

For FY2013, you are instructed to review and analyze each account on your BAR report. **EACH ACCOUNT** should be reviewed by the Agency Supervisor. **Approve all accounts by signing the first page of the BAR report. Following your review, return the entire signed BAR report and documentation for your grant amount to the Budget Department by March 9, 2012.** Following your account review, the Budget Department will update the database to reflect any changes.

Report: BUD0331 v1.02			COBB COUNTY SCHOOL DISTRICT					Page 7 of 8
Run Date: 1/20/2012 9:33:54AM			BUDGET ADMINISTRATOR'S REPORT (BAR)					
Division: Academics								
Agency: 481 ESOL PROGRAM								
Administrator: GREG EWING								
Account Code	Appr Unit	Description / Narrative	FY2013 Proposed Budget/ Positions	FY2012 Original Budget/ Positions	FY2012 Revised Budget	FY2011 Actual/ Positions	FY2010 Actual/ Positions	FY2009 Actual
Fund: 0402								
Revenue								
0402-481- -1762- -4520		Federal Grants Ga Doe TITLE I MIGRANT ADVOCATE GRANT	\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Revenue Total			\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Expense								
0402-481-2100-1762-1910	MIGADVO	Other Administrative Personnel POSITIONS MARIBONA (.56)	\$20,109 0.00	\$20,109 0.56	\$20,109	\$24,790.50 1.00	\$25,068.25 1.00	\$0.00 1.00
0402-481-2100-1762-1991	MIGADVO	Other Salaries and Compensatio	\$0	\$0	\$0	\$0.00	\$5,143.44	\$31,642.00
0402-481-2100-1762-2101	MIGADVO	Group Health Insurance	\$3,622	\$3,622	\$3,622	\$1,365.67	\$1,506.36	\$1,328.60
0402-481-2100-1762-2102	MIGADVO	Dental, Life, Lld	\$0	\$0	\$0	\$92.27	\$171.37	\$373.69
0402-481-2100-1762-2201	MIGADVO	Social Security	\$1,340	\$1,340	\$1,340	\$1,410.12	\$1,607.55	\$1,838.23
0402-481-2100-1762-2211	MIGADVO	Fica Medicare	\$313	\$313	\$313	\$328.79	\$422.57	\$465.84
0402-481-2100-1762-2301	MIGADVO	Teacher Retirement	\$2,221	\$2,221	\$2,221	\$2,613.81	\$2,800.93	\$2,948.52
0402-481-2100-1762-2601	MIGADVO	Unemployment Comp	\$250	\$250	\$250	\$250.00	\$20.00	\$20.00
0402-481-2100-1762-2601	MIGADVO	Workers Compensation	\$89	\$89	\$89	\$90.43	\$121.38	\$130.97
0402-481-2100-1762-5801	MIGADVO	Local Mileage Reimb	\$1,168	\$1,168	\$1,168	\$99.50	\$306.00	\$835.57
0402-481-2100-1762-5804	MIGADVO	Emp Travel	\$0	\$0	\$0	\$0.00	\$389.60	\$0.00
0402-481-2100-1762-6101	MIGADVO	Supplies	\$0	\$0	\$0	\$0.00	\$0.00	\$112.99
0402-481-2100-1762-6111	MIGADVO	Supplies-Technology Related	\$0	\$0	\$0	\$0.00	\$0.00	\$69.99
0402-481-2300-1762-8801	MIGADVO	Federal Indirect Cost Chgs	\$751	\$751	\$751	\$776.05	\$617.55	\$839.07
0402-481-2900-1762-6101	MIGADVO	Supplies	\$964	\$964	\$964	\$0.00	\$0.00	\$0.00
MIGADVO Appropriation Unit Total			\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Appropriation Unit Total Positions			0.00	0.56		1.00	1.00	1.00
Fund: 0402								
Total Revenue for Fund			\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Total Expense for Fund			\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Difference			\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Total Positions for Fund			0.00	0.56		1.00	1.00	1.00
Agency: 481								
Revenue Total for Agency			\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Expense Total for Agency			\$30,827	\$30,827	\$30,827	\$31,818.14	\$38,975.00	\$40,605.47
Difference			\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Total Positions for Agency			0.00	0.56		1.00	1.00	1.00

FY2013 BUDGET INSTRUCTIONS

SELF SUPPORTING/OTHER FUNDS BUDGET PROCEDURES

This section provides instructions for preparing budget worksheets for the following funds:

549 Donations	557 Artists at School
550 Facility Use	600 Food Services
551 After School Program	691 Unemployment
552 Performing Arts	692 Self-Insurance
553 Tuition School	694 Dental Insurance
554 Public Safety	696 Purchasing Warehouse
556 Adult High School	697 Flexible Benefits

All Budgets must estimate a surplus or must otherwise be balanced (revenue = expenditures). If expenditures are to be approved based upon anticipated revenue sources, then all sources of anticipated revenue must be identified. It is the responsibility of the Budget Administrator to appropriately estimate revenues and expenditures in order to have a balanced budget.

General Fund Supported Budgets

In cases where the General Fund contributes to another fund, Financial Services will budget the transfer of funds from the General Fund. No additional documentation is required if there is no change in the amount of General Fund Support.

For FY2013, you are instructed to review and analyze each account on your BAR report. **EACH ACCOUNT should be reviewed by the Agency Supervisor. Approve all accounts by signing the first page of the BAR report. Following your review, return the entire signed BAR report to the Budget Department by March 9, 2012.** Add/revise narrative as needed. Following your account review, the Budget Department will update the database to reflect any changes.

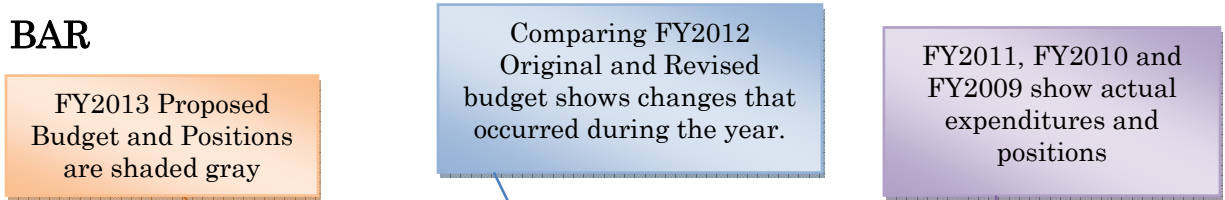
Report: BUD0331 v1.02			COBB COUNTY SCHOOL DISTRICT BUDGET ADMINISTRATOR'S REPORT (BAR)					Page 1 of 1
Run Date: 1/20/2012 9:36:22AM								
Division: Human Resources/Personnel								
Agency: 302 HR FLEXIBLE BENEFITS								
Administrator: MICHAEL SHANAHAN								
Account Code	Appr Unit	Description / Narrative	FY2013 Proposed Budget/ Positions	FY2012 Original Budget/ Positions	FY2012 Revised Budget	FY2011 Actual/ Positions	FY2010 Actual/ Positions	FY2009 Actual
Fund: 0694								
Revenue								
0694-302-	-8285-	-1970						
		Oper Rev Internl Svc & Enterpr	\$5,405,793	\$5,405,793	\$5,405,793	\$5,669,171.68	\$5,411,937.12	\$6,196,202.74
		DENTAL INSURANCE REVENUE - GENERAL FUND						
0694-302-	-8285-	-5995	\$0	\$0	\$0	\$59,408.81	\$38,469.87	\$54,368.40
		Other Revenue Sources						
0694-302-	-8286-	-1970	\$594,207	\$594,207	\$594,207	\$629,907.97	\$590,223.64	\$691,313.06
		Oper Rev Internl Svc & Enterpr						
		DENTAL INSURANCE REVENUE - OTHER FUNDS						
0694-302-	-8286-	-5995	\$0	\$0	\$0	\$7,342.64	\$7,398.61	\$8,849.98
		Other Revenue Sources						
		Revenue Total	\$6,000,000	\$6,000,000	\$6,000,000	\$6,365,831.10	\$6,048,029.24	\$6,947,824.18
Expense								
0694-302-2590-8806-5207	DNTIN	Current Year Claims	\$5,766,672	\$5,766,672	\$5,766,672	\$5,751,116.47	\$5,795,639.79	\$5,537,267.93
0694-302-2590-8806-8901	DNTIN	Other Expenditures	\$233,328	\$233,328	\$233,328	\$256,695.75	\$268,812.70	\$362,874.19
	DNTIN	Appropriation Unit Total	\$6,000,000	\$6,000,000	\$6,000,000	\$6,007,812.22	\$6,064,452.49	\$5,900,142.12
Fund: 0694								
		Total Revenue for Fund	\$6,000,000	\$6,000,000	\$6,000,000	\$6,365,831.10	\$6,048,029.24	\$6,947,824.18
		Total Expense for Fund	\$6,000,000	\$6,000,000	\$6,000,000	\$6,007,812.22	\$6,064,452.49	\$5,900,142.12
		Difference	\$0	\$0	\$0	\$358,018.88	\$-16,423.25	\$1,047,682.06
		Total Positions for Fund	0.00	0.00	0.00	0.00	0.00	0.00
Agency: 302								
		Revenue Total for Agency	\$6,000,000	\$6,000,000	\$6,000,000	\$6,365,831.10	\$6,048,029.24	\$6,947,824.18
		Expense Total for Agency	\$6,000,000	\$6,000,000	\$6,000,000	\$6,007,812.22	\$6,064,452.49	\$5,900,142.12
		Difference	\$0	\$0	\$0	\$358,018.88	\$-16,423.25	\$1,047,682.06
		Total Positions for Agency	0.00	0.00	0.00	0.00	0.00	0.00
Division: Human Resources/Personnel								
		Revenue Total for Division	\$6,000,000	\$6,000,000	\$6,000,000	\$6,365,831.10	\$6,048,029.24	\$6,947,824.18
		Expense Total for Division	\$6,000,000	\$6,000,000	\$6,000,000	\$6,007,812.22	\$6,064,452.49	\$5,900,142.12
		Difference	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
		Total Positions for Division	0.00	0.00	0.00	0.00	0.00	0.00

FY2013 BUDGET INSTRUCTIONS

BUDGET ADMINISTRATOR'S REPORT (BAR)

All Departments will receive a Budget Administrator's Report (BAR), which summarizes all budget accounts for each agency within the division. Each Budget Administrator should review each line of the report to determine if any changes are necessary.

Reading the BAR



Report: BUD0331 v1.02
 Run Date: 1/20/2012 9:39:24AM
 Division: Financial Services
 Agency: 605 LOCAL SCHOOL ACCOUNTING
 Administrator: STEVE BARNETTE

**COBB COUNTY SCHOOL DISTRICT
BUDGET ADMINISTRATOR'S REPORT (BAR)**

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Account Code	Appr Unit	Description / Narrative	FY2013 Proposed Budget/ Positions	FY2012 Original Budget/ Positions	FY2012 Revised Budget	FY2011 Actual/ Positions	FY2010 Actual/ Positions	FY2009 Actual
Fund: 0100								
Expense								
0100-605-2510-8206-1421	805	Clerical POSITIONS CROWDER (0.75), PRITCHARD (0.75), TRUSSELL (0.75), DONAHO (0.75)	\$173,328 3.00	\$142,133 3.00	\$142,133	\$141,576.07 3.00	\$176,416.09 4.00	\$183,045.42 4.00
0100-605-2510-8206-1481	805	Accountants POSITIONS RANDAZZO (0.75), MOSHER (0.75)	\$93,300 1.50	\$93,132 1.50	\$93,132	\$90,388.41 1.50	\$162,313.36 2.50	\$172,508.13 2.50
0100-605-2510-8206-1901	805	Management Personnel POSITIONS	\$0 0.00	\$0 0.00	\$0	\$0.00 0.00	\$0.00 0.00	\$0.00 1.00
0100-605-2510-8206-2101	805	Group Health Insurance	\$44,852	\$28,313	\$28,313	\$10,648.38	\$8,786.88	\$8,176.68
0100-605-2510-8206-2102	805	Dental, Life, Ltd	\$0	\$0	\$0	\$1,062.12	\$2,496.27	\$2,869.16
0100-605-2510-8206-2201	805	Social Security	\$16,853	\$14,586	\$14,586	\$13,449.77	\$20,112.57	\$21,338.57
0100-605-2510-8206-2211	805	Fica Medicare	\$3,942	\$3,411	\$3,411	\$3,145.53	\$4,703.80	\$4,960.68
0100-605-2510-8206-2301	805	Teacher Retirement	\$31,016	\$24,433	\$24,433	\$24,248.88	\$33,420.61	\$32,506.15
0100-605-2510-8206-2601	805	Unemployment Comp	\$230	\$90	\$90	\$1,865.00	\$160.00	\$160.00
0100-605-2510-8206-2601	805	Workers Compensation	\$951	\$823	\$823	\$858.01	\$1,388.78	\$1,457.81
	605	Appropriation Unit Total	\$369,672	\$306,921	\$306,921	\$287,241.97	\$409,798.36	\$427,042.60
		Appropriation Unit Total Positions	4.50	4.50		4.50	6.50	7.50
0100-605-2400-8206-5303	805NEXTEL	Cellular Phone Expenses CELL PHONES FOR PROPERTY CONTROL/INVENTORY TECHNICIANS	\$1,440	\$1,440	\$1,440	\$1,408.16	\$2,142.59	\$2,082.58
	605NEXTEL	Appropriation Unit Total	\$1,440	\$1,440	\$1,440	\$1,408.16	\$2,142.59	\$2,082.58
0100-605-2400-8206-3001	OPER605	Contract Services DUNBAR ARMORED CAR SERVICE PROVIDED TO ALL SCHOOLS AT A COST OF \$10.89 PER PICK UP (AN INCREASE OF \$0.42 PER PICK UP FORM FY09). ESTIMATED PICK UP ANNUALLY ARE 112 PER SCHOOL. TOTAL COST OF SERVICE CONTRACT OF \$136,135 ((110 SCHOOL LOCATIONS X 112 DAYS) X \$10.89 PER PICK UP UNIT COST IS SHARED WITH THE AFTER SCHOOL PROGRAM AND THE FOOD SERVICE PROGRAM PLUS EXCESS BAG FEES.	\$49,804	\$49,804	\$49,804	\$47,806.06	\$50,582.40	\$54,631.94
0100-605-2400-8206-4301	OPER605	Repair & Maintenance	\$0	\$0	\$0	\$570.00	\$1,935.00	\$4,982.44
0100-605-2400-8206-6101	OPER605	Supplies SCHOOL BOOKKEEPING SUPPLIES, STUDENT PAYMENT RECEIPTING ENVELOPES, MASTER RECEIPTS, CLASSROOM REMITANCE BOOKS, STUDENT RECEIPT BOOKS, AND LOCAL SCHOOL CHECKS, ETC. FOR ALL 110 SCHOOLS WITHIN THE DISTRICT. SUPPLY DEPLETION AT SCHOOLS/NEED TO REPLENISH	\$23,577	\$23,577	\$23,577	\$12,330.54	\$18,729.93	\$24,230.11
0100-605-2400-8206-6121	OPER605	Supplies ANNUAL SUPPORT AGREEMENT WITH EPES AT A COST OF \$69 PER SCHOOL FOR SCHOOL BOOKKEEPING SOFTWARE FOR STUDENT ACTIVITY ACCOUNTS FOR 108 SCHOOLS.	\$6,912	\$6,912	\$6,912	\$13,427.80	\$11,796.33	\$83,844.49
	OPER605	Appropriation unit total	\$79,812	\$79,812	\$79,812	\$13,427.80	\$11,796.33	\$83,844.49
Fund: 0100								
		Total Revenue for Fund	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
		Total Expense for Fund	\$450,924	\$388,173	\$388,173	\$362,077.73	\$489,737.28	\$512,969.67
		Difference	-\$450,924	-\$388,173	-\$388,173	-\$362,077.73	-\$489,737.28	-\$512,969.67
		Total Positions for Fund	4.50	4.50		4.50	6.50	7.50

Narrative is added to give detail for certain accounts.

FY2013 BUDGET INSTRUCTIONS FRINGE BENEFITS/MISCELLANEOUS

This section contains pertinent data that affects personnel budgets. We have obtained the most currently available and best projections from various state and local organizations. Listed below are the itemized fringe costs per employee for FY2013. Remember to round all budget requests to full dollars – e.g. \$1.50 = \$2.00

A. Fringe Benefit estimates for FY2013:

FRINGE BENEFIT	FY2013 PROJECTION
Group Insurance	
Certified	18.534% of Gross Salary
Classified	\$5,354 – Annual Employee Cost
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Retirement:	
Teachers Retirement System (Certified, Administrators, Clerical, Aides)	11.41% of Gross Salary
Public School Employee Retirement (Bus Drivers, Maintenance, Custodial)	2.00% of Gross Salary
Unemployment	\$45 – Annual Employee Cost
Workers Compensation:	
Teachers, Administrators, Clerical, Aides	.35% of Gross Salary
Bus Drivers	2.68% of Gross Salary
All Other	1.97% of Gross Salary

FRINGE BENEFIT TYPE	PERCENTAGE FRINGE COST FOR MAINTENANCE, CUSTODIAL & OTHER HOURLY PAID PERSONNEL	PERCENTAGE FRINGE COST FOR OTHER PERSONNEL
Group Insurance	18.534%	18.534%
Social Security	6.20%	6.20%
Medicare	1.45%	1.45%
Retirement	2.00%	11.41%
Workers Compensation	1.97%	.35%
Total	30.15%	36.81%

B. FY2013 Projected Average Salaries/Fringe Benefits for selected employee groups:

ITEM	TEACHER	PARAPROFESSIONAL	SCHOOL CLERICAL
Projected Salary	\$55,819	\$20,365	\$27,283
Fringe Benefits	\$18,370	\$6,702	\$8,979
Salary/Fringe Benefits	\$74,189	\$27,067	\$36,262

FY2013 BUDGET INFORMATION

The FY2013 Budget Development Manual and other Budget information (including the monthly Budget Update) will be posted to the Budget webpage at <http://www.cobbk12.org/centraloffice/finance/budget.aspx>. Please check the webpage regularly for updates on the FY2013 budget development process.

The screenshot shows the website header for Cobb County School District. The logo on the left features a stylized 'C' with a graduation cap inside a circle. To the right of the logo, the text reads "COBB COUNTY SCHOOL DISTRICT" in a serif font, with the tagline "A Community With A Passion For Learning" below it. On the far right of the header, the address "514 Glover Street Marietta, GA 30060 (770) 426-3300" is listed. A navigation bar below the header contains links for "HOME", "THE DISTRICT", "OUR SCHOOLS", "GENERAL INFO", "BOARD OF EDUCATION", "DEPARTMENTS", and "EMPLOYMENT".

The main content area is titled "CCSD Budget" and is divided into two columns: "Monthly Budget Updates" and "Prior Fiscal Year Budgets".

Quick Links

- [Financial Services](#)
- [Finance](#)
- [Budget](#)
- [Prior Year Budget](#)
- [Current Solicitations](#)
- [Purchasing Dept.](#)
- [CCSD Warehouse](#)
- [CCSD Forms](#)

Purchasing Card Lost/Stolen
Immediately call
Bank of America
1-888-449-2273

Monthly Budget Updates

- **2012**
 - [Jan. 2012](#)
- **2011**
 - [Oct. 2011](#)
 - [Jun. 2011](#)
 - [Apr. 2011](#)
 - [Mar. 2011](#)
 - [Feb. 2011](#)
 - [Jan. 2011](#)
- **2010**
 - [Dec. 2010](#)
 - [Apr. 2010](#)
 - [Mar. 2010](#)
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 - [Jan. 2010](#)
 - [Nov. 2009](#)
 - [Oct. 2009](#)
 - [Sep. 2009](#)

Prior Fiscal Year Budgets

- [FY 2011](#)
- [FY 2010](#)
- [FY 2009](#)
- [FY 2008](#)
- [FY 2007](#)
- [FY 2006](#)

Official Budget for Cobb County School District

The preparation of the official budget has required input from all levels of the organization on how to best educate our students. It has been developed to accomplish our highest priorities through the most efficient and effective use of available resources.

- [FY2012 Approved Popular Report](#) (PDF Format)
- [FY2012 Budget Calendar](#) (PDF Format)
- [FY2012 General Fund Budget Overview - Board Version](#) (PDF Format)
- [FY2012 General Fund Position Overview](#) (PDF Format)
- [FY2012 Other Funds Overview](#) (PDF Format)
- [Five-Year Financial Forecast](#) (PDF Format)