



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



1 General Fund Budget - Revenue & Expenditure Appropriations

General Fund Revenue		General Fund Expenditure Appropriations			
	FY2022 Original Budget	Expenditure View #1 (BY STATE REQUIRED FUNCTION GROUPINGS)	FY2022 Original Budget	Expenditure View #2 (BY MAJOR OBJECT GROUPINGS)	FY2022 Original Budget
Local Revenue					
Property Tax	\$564,026,799	1 <u>Instruction</u> - Direct Student/Teacher Interaction	\$892,654,647	1 <u>Salaries</u>	\$811,136,844
Property Tag (Ad Valorem & TAVT)	\$41,914,408	2 <u>Pupil Services</u> - Guidance, Counseling, Testing, Social Work, Health Services, Extracurricular	\$29,806,028	2 <u>Fringe Benefits</u>	\$341,766,569
Delinquent Tax	\$2,234,287	3 <u>Improvement of Instructional Services</u> - Curriculum Development, Instruction Techniques, Staff Training & Professional Development	\$26,563,542	Health Insurance	\$124,652,489
Intangible Tax	\$14,962,168	4 <u>Educational Media Services</u> - Media Centers	\$20,432,242	Social Security	\$49,123,381
Real Estate Transfer	\$4,815,394	5 <u>General Administration</u> - Board of Education, Superintendent, Admin Support, Assistant Superintendent	\$14,123,074	Medicare	\$11,525,310
Alcoholic Beverage	\$1,722,841	6 <u>School Administration</u> - Principals, Assistant Principals, Clerical	\$79,619,961	Retirement TRS	\$146,589,387
Liquor by the Drink	\$684,001	7 <u>Support Services (Business)</u> - Finance, Purchasing, Warehouse, Records	\$9,385,180	Unemployment	\$1,230,231
Tuition Revenue	\$0	8 <u>Maintenance & Operations</u> - Maintenance of Physical Plant, Grounds	\$77,463,991	Workers Compensation	\$6,872,726
Interest on Delinquent Taxes	\$539,254	9 <u>Transportation</u> - Student Transportation	\$58,471,027	Supplemental Pension	\$381,568
Interest Income	\$348,400	10 <u>Central Support Services</u> - Human Resources, Technology, Research, Communications	\$23,472,050	Life Insurance & Long Term Disability LTD	\$1,391,477
Half Time Exhibition	\$0	11 <u>Other Support</u> - Miscellaneous Support Activities	\$993,323	Total Salaries and Fringe Benefits	\$1,152,903,413
Cell Tower	\$1,821,637	12 <u>Community Services</u> - Community Related Activities	\$101,934	3 <u>General Operating Costs</u>	\$45,532,119
Other	\$2,073,588	13 <u>Other Outlays</u> - Transfers to Other Funds: Public Safety, Adult Education, District Building, Self Insurance, Purchasing	\$2,770,200	Contract Services	\$4,559,118
Sale of Assets	\$292,335			Other Purchased Services	\$5,215,461
Leased Property	\$43,000			Supplies/Operating	\$20,765,868
Subtotal Local Revenue	\$635,478,112			Tech Supplies	\$104,416
Transfer from Other Funds (Facility Use)	\$0			Software	\$389,333
Total Local/Transfer Revenue	\$635,478,112			Recurring Software	\$4,562,060
				Equipment < \$5,000	\$384,857
				Tech < \$5,000	\$414,994
				Dues/Fees	\$1,416,260
				Bank Fees	\$5,000
				Other	\$2,192,045
				Transfers	\$2,770,200
				Textbooks	\$360,000
				Books/Periodicals	\$999,652
				Site Improvements	\$50,000
				Network Wiring	\$500
				Equipment > \$10,000	\$380,119
				Tech > \$10,000	\$962,236
				4 <u>Legal Fees</u>	\$1,895,220
				Legal Fees	\$906,300
				Base Legal Fees	\$988,920
				5 <u>Utilities</u>	\$20,583,587
				Water & Sewer	\$2,656,308
				Natural Gas	\$1,578,066
				Electricity	\$16,349,213
				6 <u>Gas and Diesel</u>	\$4,461,773
				7 <u>Telephone</u>	\$4,213,736
				8 <u>Repair & Maintenance</u>	\$5,717,324
				9 <u>Mileage and Travel/Training</u>	\$550,027
Utilization of Budgeted Fund Balance	\$51,796,345				
Total General Fund Resources	\$1,235,857,199	Total General Fund Expenditure Appropriations	\$1,235,857,199	Total General Fund Expenditure Appropriations	\$1,235,857,199



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



2 General Fund Topics

A

FY2022 General Fund Budget Summary

FY2022 Revenue and Expenditures

FY2022 Revenue Appropriations	\$1,184,060,854
FY2022 Utilization of Fund Balance	<u>\$51,796,345</u>
FY2022 Revenue & Fund Balance	\$1,235,857,199
FY2022 Expenditure Appropriations	\$1,235,857,199

Note: FY2022 General Fund Budget is Balanced

FY2022 Budget Highlights

- \$36 Million State of Georgia QBE Austerity Cut Restoration
- Salary increase of 4.0% - 8.6% for all Non-Temporary Employees
- Full salary step for eligible employees
- 26 Additional Instructional Support Positions
- Instruction costs account for 72.23% of the General Fund Expenditure Budget

Financial Safety Net

Current General Fund Millage Rate	18.900
State of GA Legal Millage Rate Cap	20.000
Mills Under the State 20 Mill Cap	1.100
Estimate Value of 1.0 Mills	\$30,000,000
Estimate Value of 1.1 Mills	\$33,000,000
Unassigned Fund Balance, June 30, 2020	\$139,657,000



Financial Impact of 1% Variance Actual to Budget

The approved FY2022 budget was prepared using an estimated lapse factor (Actual Rev > Budget Rev & Actual Exps < Budgeted Exps) in order for budgets to be conservative. In FY2022, actual revenue and actual expenditures may increase or decrease fund balance. The impact of a fluctuation of 1% of revenue and expenditures is approximately \$24.2 Million.

Financial Impact of 1% Variance Actual to Budget

<u>FY2022 Original Budget</u>	<u>Calculation</u>
FY2022 Budgeted Revenue	\$1,184,060,854
FY2022 Budgeted Appropriations	<u>\$1,235,857,199</u>
Total	\$2,419,918,053
X .01	<u>\$24,199,181</u>

District Credit Ratings

Triple A Long-Term Credit Ratings

Aaa	Moody's Investor Service
AAA	Standard & Poor's



Short-Term Credit Ratings

MIG1	Moody's Investor Service
A-1	Standard & Poor's

CCSD Ratings are the highest in the Industry

Property Value Digest Data

The Property Digest growth rate is unknown in future years. For every 1% change, the district could gain/lose \$4-5 Million. The following is a Property Value Digest in Cobb County:

<u>Fiscal Year</u>	<u>Digest Year</u>	<u>Gross Digest</u>	<u>Exemptions</u>	<u>Net Digest</u>	<u>Increase</u>
FY2022	2021	\$40,936,630,667	(\$9,471,117,883)	\$31,465,512,784	\$1,704,915,475
FY2021	2020	\$38,527,331,012	(\$8,766,733,703)	\$29,760,597,309	\$1,377,851,450
FY2020	2019	\$36,652,903,125	(\$8,270,157,266)	\$28,382,745,859	\$1,464,499,475
FY2019	2018	\$34,647,950,956	(\$7,729,704,572)	\$26,918,246,384	\$2,041,461,432
FY2018	2017	\$32,022,794,304	(\$7,146,009,352)	\$24,876,784,952	\$1,512,995,114
FY2017	2016	\$30,462,668,710	(\$7,098,878,872)	\$23,363,789,838	\$1,322,091,701
FY2016	2015	\$28,479,937,255	(\$6,438,239,118)	\$22,041,698,137	-

Fiscal Year 2022 Property Value Exemptions

	<u>FY2022 Exemptions</u>	<u>FY2022 Revenue Exempt</u>	<u>FY2021 Revenue Exempt</u>
Homestead (\$10,000) - Property tax break-legal residence	(\$874,301,076)	(\$16,524,290)	(\$16,464,374)
Age 62 and Older - Property tax break for older citizens	(\$7,643,479,316)	(\$144,461,759)	(\$132,178,610)
Disabled Veteran	(\$77,870,160)	(\$1,471,746)	(\$1,049,079)
Social Security Disability	(\$5,478,000)	(\$103,534)	(\$108,108)
Un-remarried Surviving Spouse (Firefighter/Police Officer)	(\$552,528)	(\$10,443)	(\$5,397)
Conservation - Real property devoted to conservation uses	(\$88,185,353)	(\$1,666,703)	(\$1,474,167)
Environmentally Sensitive Property	(\$1,340,184)	(\$25,329)	(\$23,780)
Freeport - Business Inventory Exempt from property taxes	(\$740,608,467)	(\$13,997,500)	(\$14,211,876)
Personal Property - Property not attached to home or bldg	(\$5,297,085)	(\$100,115)	(\$110,476)
Brownfield Property - Potentially hazardous real property	<u>(\$34,005,714)</u>	<u>(\$642,708)</u>	<u>(\$65,401)</u>
Totals	(\$9,471,117,883)	(\$179,004,127)	(\$165,691,268)

Note: Exemption % of Total Gross Property Value Digest

23% 23%

Long-Term Debt

The Cobb County School District has **no long-term debt**. All long-term debt was eliminated in 2007. The District has the legal ability to raise money via long-term debt, but that potential debt is limited to 10% of assessed property values in Cobb County in the amount of \$2.8 billion.



General Fund Salary Increase History

FY2014	Full Salary Step Increase
FY2015	2% Salary Restoration Increase plus Full Salary Step Increase
FY2016	4% Salary Increase plus Full Salary Step Increase
FY2017	2.5% Salary Increase plus Full Salary Step Increase
FY2018	1.1% Bonus plus Full Salary Step Increase
FY2019	2.6% Salary Increase; 1.1% Bonus plus Full Salary Step increase
FY2020	8% - 12.6% Salary Increase depending upon Step Increase Eligibility
FY2021	Full Salary Step Increase
FY2022	4.0% - 8.6% Salary Increase depending upon Step Increase Eligibility



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



B

FY2022 Millage Rate (Cobb Schools)

CCSD Current Millage Rate

18.90	General Fund Millage Rate
0.00	Debt Service Millage Rate
18.90	Total Millage Rate

Calculation of School Taxes for an Avg Priced (\$325,000) Home in Cobb County:

\$325,000	Average Price of a Home in Cobb County, Georgia
0.400	40% Assessment Rate
\$130,000	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$120,000	Tax Base for School Property Tax
0.0189	Cobb Schools Millage Rate
\$2,268	General Fund School Taxes

Property Value Digest Tax Comparison of Metro Atlanta School Districts:

	Homestead	General Fund	Debt Service	Taxes on a \$325,000 Home
<u>School District</u>	<u>Exemption</u>	<u>Millage Rate</u>	<u>Millage Rate</u>	<u>Home</u>
Atlanta	\$50,000	20.740	0.000	\$1,659
Cobb	\$10,000	18.900	0.000	\$2,268
DeKalb	\$12,500	23.080	0.000	\$2,712
Fulton	\$2,000	17.796	0.000	\$2,278
Gwinnett	\$4,000	19.700	1.900	\$2,722

C

State of Georgia Quality Basic Education (QBE) Revenue Calculation - FY2022

State of Georgia K-12 Public School Education Funding

"The provision of an adequate public education for the citizens shall be a primary obligation of the State of Georgia. Public Education for the citizens prior to the college or postsecondary level shall be free and shall be provided for by taxation." (Georgia Constitution 8-1-1)

The Quality Basic Education Act (QBE) was adopted by a unanimous vote of both houses of the Georgia General Assembly and signed into law by Governor Joe Frank Harris in 1985. The QBE Act put into place a comprehensive framework for providing state funding for a quality basic education for every student in Georgia. The QBE Earnings Formula can be summarized as follows:

Student FTE Count X Program Weight X Base Amount X Training & Experience - Local Fair Share

The major QBE formula metric are student FTE counts during the school year (October & March). The student FTE counts are counted by Program (Grades K-12, Special Education, CTAE, Remedial, Gifted, ESOL, Alternative) and weighted because some programs cost more to operate than others. Program earnings for each program are computed using a base amount for teacher salaries/fringe benefits and then adjusted upwards based on Teacher training levels and years of experience. The grand total for QBE earnings for a school district are then adjusted to subtract the 5 Mill Local Fair Share to reflect the expectation that all school districts should levy a local millage rate of at least 5 Mills of Local District Revenue.

FY2022 State of Georgia Quality Basic Education (QBE) Local Fair Share:

In order for any public school district in GA to participate in the QBE State Funding Formula, an amount called the Local Fair Share is deducted from state earnings which is an amount of money equal to the amount that can be raised by levying five (5) Mills on the forty percent equalized property digest. In Georgia law, this percentage represents the minimum millage rate that is expected to be levied at the district level to maintain a partnership of public school funding between the State and the local school district.

Local Fair Share State Reduction

<u>Fiscal Year</u>	<u>Amount</u>
FY2022	(\$172,787,491)
FY2021	(\$166,638,238)
FY2020	(\$161,428,591)
FY2019	(\$155,355,360)
FY2018	(\$144,570,519)
FY2017	(\$136,707,956)
FY2016	(\$132,140,110)

Current Year Cobb County School District FY2022 QBE Revenue Sheet Highlights

QBE Earnings	\$723,640,000
QBE Midterm	\$0
Transportation	\$5,509,293
Nurses	\$2,236,001
Military Counselors	\$44,978
5 Mill Local Fair Share	(\$172,787,491)
Equalization	\$0
Austerity	(\$23,285,577)
Totals	\$535,357,204

FY2022 State of Georgia Austerity Cuts

Due to the economic environment in the national and state economies, the State of GA has implemented austerity cuts which is a state level balancing cut that is passed down to the local school districts in Georgia.

State of Georgia Austerity Cuts

<u>Fiscal Year</u>	<u>Amount</u>
FY2022	(\$23,285,577)
FY2021	(\$23,613,311)
FY2020	\$0
FY2019	\$0
FY2018	(\$10,388,627)
FY2017	(\$10,388,743)
FY2016	(\$28,518,269)
	(\$633,287,354)

Note: Cumulative Austerity Cuts since FY2003:



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



D

FY2022 Board of Education Budget

		<u>Board Salary Breakdown</u>	<u>Positions</u>	<u>Salary</u>	<u>Total</u>
Board of Education Salaries	\$136,800	Chairman	1.00	\$22,800	\$22,800
Board of Education Fringes	\$57,688	Vice-Chairman	1.00	\$19,000	\$19,000
Cell Phone Expenditures	\$6,300	Board Members	5.00	\$19,000	\$95,000
Travel/Training	\$10,000		7.00		\$136,800
Supplies	\$500				
Total	\$211,288				

E

FY2022 Legal Fees Budget

			<u>Monthly Retainer</u>	<u>Months</u>	<u>Annual Retainer</u>
Base Legal Fees (Retainer)	\$988,920	Monthly Retainer	\$82,410	12	\$988,920
Legal Fees (Estimate)	\$906,300 (Est)	Legal Fees vary by month			
	\$1,895,220				

F

FY2022 School District Utilities / Gas & Diesel

Water & Sewer	\$2,656,308
Natural Gas	\$1,578,066
Electricity	\$16,349,213
Gas and Diesel	\$4,461,773

G

General Fund Per Student FTE Expenditure Comparison

<u>Category</u>	<u>Category Description</u>	<u>Atlanta</u>	<u>Cobb</u>	<u>DeKalb</u>	<u>Fulton</u>	<u>Gwinnett</u>
Instructional	Direct Student / Teacher Interaction	\$10,400	\$7,216	\$7,640	\$7,267	\$6,101
Media	Media Centers	\$112	\$155	\$142	\$164	\$128
Instructional Support	Curriculum, Instruction Techniques, Training	\$1,039	\$352	\$372	\$866	\$538
Pupil Services	Guidance, Counseling, Testing, Social Work	\$855	\$324	\$746	\$710	\$303
General Administration	Board, Superintendent, Asst Superintendent	\$314	\$182	\$263	\$199	\$187
School Administration	Principals, Asst Principals, Clerical	\$776	\$674	\$743	\$644	\$798
Transportation	Student Transportation	\$636	\$489	\$588	\$574	\$609
Maintenance / Operations	Maintenance of Physical Plant & Grounds	\$1,679	\$707	\$1,160	\$933	\$698
Debt Service	Debt Service	\$19	\$0	\$0	\$0	\$0
Total		\$15,830	\$10,099	\$11,654	\$11,357	\$9,362

- Note 1** Data is based on the State of Georgia Report Card Information (Latest Information Available)
- Note 2** Cobb's General Administration costs (\$182 per student FTE) are lower than all other major metro Atlanta districts
- Note 3** Cobb has continued to focus budgeted funds towards instruction (\$7,216 per student FTE) while at the same time making instructional support functions as efficient as possible
- Note: Cobb's lower taxes combined with excellent student performance is a great value for citizens for Cobb County



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



H

FY2022 Selected General Fund Operational Metrics

Largest Organizations in Cobb County (2020)	
Number of Employees	Employer
14,971	Wellstar Health System
13,529	Cobb County School District
13,000	The Home Depot
5,296	Cobb County Government
4,834	Kennesaw State University
4,700	Lockheed Martin Corp
3,569	Publix Supermarkets
2,800	Brand Energy & Infrastructure Hldgs
2,500	The Kroger Company
1,926	Six Flags Over Georgia

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 over 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. Over 1,100 buses operate daily, transporting 72,500 riders (77% of eligible students; a very high percentage of ridership). There are over 37,000 bus stops twice a day & provide service for more than 6,000 field trips annually.

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 \$56 Million/year operation. It is a self-supporting and self-funded department. Approximately 14.1 million meals/year served with approximately 41% of students participating in the District's Free and Reduced Meal Program.

Safety & Security Operational Data

The department features 66 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 \$797 million SPLOST 5 Capital Program which includes: New/Replacement Facilities, Additions/Modifications, Infrastructure/Individual School needs, Safety, Security and Support, Academic, Technology.

Chief Human Resources Officer

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

In FY2019, the department processed 60,000 applications and hired over 800 employees in FY2020. In previous years, HR recruited at nearly 40 locations and attended two local job fairs with over 1,500 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 Administrative 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.cobbk12.org/page/22731/office-of-strategy-accountability>

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

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

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 \$1.3 Billion and over 18,000 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.



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



I

FY2022 General Fund Positions					
Instructional School Positions	FY2022 Budget	Other School Support Positions	FY2022 Budget	Central Office Support Positions	FY2022 Budget
Kindergarten Teachers	299.00	Principals	109.00	Division 1 - Superintendent	16.00
Kindergarten EIP	120.00	Assistant Principals	224.00	Division 2 - Operations – Operation Support	71.25
Grades 1-3	960.50	Coordinator	2.00	Division 2 - Operations - Human Resources	46.00
Grades 1-3 EIP	312.00	Counselors (Elementary, Middle, High)	253.00	Division 3 - Technology	58.50
Grades 4-5	553.00	Local School Secretary	111.00	Division 3 - Accountability & Research	37.50
Grades 4-5 EIP	203.50	Local School Bookkeeper	112.50	Division 4 - Academics -Teaching & Learning	66.78
Elementary Specialists	218.00	Local School Clerical	269.00	Division 4 - Academics-Special Student Services	26.00
Grades 6-8	839.50	Interpreters - ESOL/ Foreign Language	12.00	Division 5 - Leadership	17.49
Grades 9-12/Alternative	1,082.50	Interpreters – Special Ed	7.00	Division 6 - Financial Services	54.65
Virtual Learning Teachers	11.00	Diagnosticians/Audiologists	7.30		
Career & Technology	125.00	Diagnosticians - Preschool	4.00		
ROTC	28.00	Occupational Therapists	9.30		
Intensive English Language (IEL)	31.50	Physical Therapists	6.40		
Discretionary Staff - Certified	283.61	Speech Language Pathologists (SLP)	191.00		
Tech Instructional Specialist TTIS	20.00	SLP Parapros	4.00		
Magnet Coordinators & Teachers	18.00	Special Education Nurses	12.50		
ESOL	217.50	Special Ed School Based Leadership	85.00		
Gifted	580.00	School Nurses & Consulting Nurses	118.00		
Remedial	255.50	Hospital/Homebound	3.00		
In School Suspension Parapros	42.00	Special Education Preschool Specialist	1.00		
Special Education Teachers	1,300.00	Technology Specialists-Technology Dept.	73.00		
Preschool Special Education Teachers	79.50	Psychologists	40.25		
Special Education Parapros	452.00	Social Workers	33.00		
Special Education Preschool Parapros	137.00	Campus Officers	50.00		
Kindergarten Paraprofessionals	299.00	Custodians	622.35		
Other Instructional Paraprofessionals	213.20	Bus Monitors	60.00		
Online Virtual Learning Parapros	16.00	Bus Drivers (Regular & Special Ed)	859.00		
Media Specialists	126.00	Maintenance	139.00		
Contingency Staff - Classified	1.50	Mechanics – Fleet Maintenance	49.00		
Total Instructional School Positions	8,824.31	Total Other School Support Positions	3,466.60	Total Central Office Support Positions	394.17
				Grand Total General Fund Positions	12,685.08



**COBB COUNTY SCHOOL DISTRICT
FINANCIAL SERVICES DIVISION METRICS - FY2022**



3 FY2022 Other Funds (Non-SPLOST)

<u>Fund</u>	<u>Fund Description</u>	<u>Definition of Services Provided</u>	<u>FY2022</u>	
			<u>Expenditure Budget</u>	<u>Positions</u>
Special Revenue Funds				
402	Title I	Remedial education for educationally disadvantaged children	\$21,692,334	170.60
404	Special Education	Direct and related support for handicapped children	\$21,891,586	322.60
406	Career, Tech, Agricultural, Engineering (CTAE)	Provides career training for students	\$833,003	-
414	Title II-A	Improvement of Teacher quality in Science, Math, Social Studies, English, Language Arts	\$2,998,557	10.99
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	\$104,157	-
448	American Rescue Plan (ARP) Act	Provides funding for secondary emergency relief	\$160,600,790	-
460	Title III-A	Limited English Proficient, Immigrant	\$1,468,007	6.05
462	Title IV-A & B	21st Century Grant for student support and academic enrichment	\$2,265,153	3.40
478	USDA Fresh Fruits/Veggies	Provide students with nutritious snacks during the school day	\$155,612	-
510	Adult Education	National program for adult literacy	\$1,217,120	7.00
532	GNETS	Provide students identified as severely emotionally disturbed with appropriate education	\$4,292,490	46.25
549	Donations	Funds donated to the school district for specific purposes	\$0	-
550	Facility Use	Organizes the rental of school facilities during non-instructional hours	\$823,809	2.00
551	After School Program	Utilizes elementary school facilities for after school supervision until 6pm	\$7,814,902	4.10
552	Performing Arts	Provides funding for student exposure for live performances of music, drama and dance	\$420,177	-
553	Tuition School	Provides students the opportunity to make up school classes; enrichment and remedial work	\$1,399,702	1.00
554	Public Safety	Funded by parking decals sold to students to pay for campus police officers	\$1,940,865	21.00
556	Adult High School	Provides students ages 16 years of age and older the opportunity to complete high school	\$300,470	2.60
557	Art Career & Culture	Provides local artist compensation for school workshops	\$2,600	-
560	Pre-Kindergarten Lottery	Provides service to 4 year old children	\$105,656	1.00
580	Miscellaneous Grants	Compilation of several grants	\$126,733	-
600	School Nutrition Service	Provides Breakfast and Lunch for Students	\$48,445,320	1,216.00
		Total Special Revenue Funds	\$278,899,043	1,814.59
Internal Service 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	\$6,150,765	5.00
693	Food Service Catering	Self-Supporting catering services for schools and school-related organizations	\$24,000	-
696	Purchasing/Whse	Accounts for the system-wide purchasing and warehouse functions	\$0	-
697	Flexible Benefits	Provides for tax-free medical and child care payments	\$0	-
		Total Internal Service Funds	\$6,474,765	5.00