FY2024 Budget

Financial Overview
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Revenue Type: A - Property Taxes

FY2024 Proposed Budget: $710,105,505

<table>
<thead>
<tr>
<th></th>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$515,945,230</td>
<td>$24,717,551</td>
<td>4.79%</td>
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<tr>
<td>FY2021 Actual</td>
<td>$540,662,781</td>
<td>$31,440,876</td>
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<tr>
<td>FY2022 Actual</td>
<td>$572,103,657</td>
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<td></td>
</tr>
</tbody>
</table>

FY2023 Original Budget $629,045,845
FY2023 Revised Budget $636,645,845

Revenue Description: Taxes levied on real and personal property, based on values assessed as of January 1 each year. 1. Real property consists of real estate and any permanently affixed improvements such as buildings. 2. Personal property consists of a) furniture, fixtures, machinery, equipment, inventory, or any other personal property used in business and b) aircraft and boats/motors owned by any individual or corporation.

Calculations:

2022 Property Value Digest $34,918,483,840

X .1307 Increase in Total Digest $4,563,845,838
The Cobb Tax Assessor is estimating an 13.07% Increase in Total Digest

Subtotal $39,482,329,678

x .0189 Mills (CCSD 18.90 Millage Rate) $746,216,031

x .98 (98% Collection Rate) $729,724,657

x .984 (1.6% Cobb County Collection Fee) $718,049,062

- Acworth TAD ($345,154)

Total Projected Revenue $717,703,908

Reduce Millage Rate from 18.90 Mills to 18.70 Mills

x .0002 Mills (CCSD Proposed .20 Millage Rate Reduction) ($7,598,403)

Total Projected Revenue with Reduced Millage of .2 Mills $710,105,505
# Cobb County Board of Tax Assessors

2023 Tax Digest Projection
(County wide ONLY)
March 30, 2023

### 2023 County-wide TAX DIGEST PRELIMINARY PROJECTION

<table>
<thead>
<tr>
<th>Commercial</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2022 Digest as Submitted</td>
<td>$11,952,334,844</td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(357,721,257)</td>
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<tr>
<td>Projected Adjustments</td>
<td>$(11,000,000)</td>
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<tr>
<td>2022 Adjusted Digest</td>
<td>$11,583,613,587</td>
</tr>
<tr>
<td>Projected Growth</td>
<td>$100,000,000</td>
</tr>
<tr>
<td>Projected Revaluation</td>
<td>$1,100,000,000</td>
</tr>
<tr>
<td>Total Growth &amp; Reval</td>
<td>$1,200,000,000</td>
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<tr>
<td>Projected 2023 Digest</td>
<td>$12,783,613,587</td>
</tr>
<tr>
<td>Difference</td>
<td>6.95%</td>
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</table>

<table>
<thead>
<tr>
<th>Residential</th>
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<tbody>
<tr>
<td>2022 Digest as Submitted</td>
<td>$33,599,512,383</td>
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<tr>
<td>Adjustments</td>
<td>$(27,438,433)</td>
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<tr>
<td>Projected Adjustments</td>
<td>$(1,000,000)</td>
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<tr>
<td>2022 Adjusted Digest</td>
<td>$33,571,073,950</td>
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<tr>
<td>Projected Growth</td>
<td>$365,000,000</td>
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<tr>
<td>Projected Revaluation</td>
<td>$5,100,000,000</td>
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<tr>
<td>Total Growth &amp; Reval</td>
<td>$5,465,000,000</td>
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<tr>
<td>Projected 2023 Digest</td>
<td>$39,036,073,950</td>
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<td>Difference</td>
<td>16.18%</td>
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</table>

<table>
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<tr>
<th>Personal</th>
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<tbody>
<tr>
<td>2022 Digest as Submitted</td>
<td>$3,694,084,581</td>
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<tr>
<td>Adjustments</td>
<td>$(13,329,734)</td>
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<tr>
<td>Projected Adjustments</td>
<td>$200,000</td>
</tr>
<tr>
<td>2022 Adjusted Digest</td>
<td>$3,680,954,847</td>
</tr>
<tr>
<td>Projected Growth</td>
<td>$180,000,000</td>
</tr>
<tr>
<td>Projected Revaluation</td>
<td>-</td>
</tr>
<tr>
<td>Total Growth &amp; Reval</td>
<td>$180,000,000</td>
</tr>
<tr>
<td>Projected 2023 Digest</td>
<td>$3,860,954,847</td>
</tr>
<tr>
<td>Difference</td>
<td>4.52%</td>
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</table>

### TOTAL DIGEST

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>2022 Digest Total</td>
<td>$49,245,931,808</td>
</tr>
<tr>
<td>Projected 2023 Digest</td>
<td>$55,680,642,384</td>
</tr>
<tr>
<td>Increase/Decrease</td>
<td>13.07%</td>
</tr>
</tbody>
</table>

Projections do not include impact from exemptions such as Homestead or Freeport.

The Tax Digest figures presented are estimates based upon work performed up to this date.

This projection does not include estimates for motor vehicles, mobile homes, public utilities etc.

Each year, the tax digest is reduced to some degree due to the appeals process.

The values being presented are assessed values. The assessed value is 40% of Fair Market Value.

Appraisal Staff is still reviewing data from sales, permits, personal property returns, etc., that may affect the final tax digest.

### This year's news!

- Over 70% of all real property parcels will see a change
- Higher average change per residential parcel compared to last year.
- Commercial segments continue to perform at high levels.

Governor Kemp’s Property Tax Relief Grant

Residential - Days on Market increasing / List to Sale decreasing

**Assessment Notice mailing dates:**

- Commercial - April 21
- Residential - May 11

### Value Change Data Estimates -

- Commercial - 10,000 properties will see a change
- Residential - 175,000 properties will see a change

We need help from the county, cities, and schools to insure that all advertisements and public hearings are conducted in accordance with state law and that all required documents are provided by the normal deadline.
June 23, 2022

Mr. Chris Ragsdale
Superintendent
Cobb County Board of Education
PO Box 1288
Marietta, GA 30061

Dear Mr. Ragsdale:

This letter is to certify the 2022 School Digest as follows:

<table>
<thead>
<tr>
<th>Net M &amp; O Digest</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property</td>
<td>$31,676,677,845</td>
</tr>
<tr>
<td>Personal Property</td>
<td>$2,249,722,843</td>
</tr>
<tr>
<td>Motor Vehicle</td>
<td>$181,230,170</td>
</tr>
<tr>
<td>Mobile Homes</td>
<td>$12,984,231</td>
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<tr>
<td>Public Utilities</td>
<td>$975,747,139</td>
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<tr>
<td>Timber 100% Value</td>
<td>$15,000</td>
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<tr>
<td>Heavy Duty Equipment</td>
<td>$3,336,782</td>
</tr>
<tr>
<td><strong>Net Total</strong></td>
<td>$35,099,714,010</td>
</tr>
</tbody>
</table>

If you have any question, please do not hesitate to contact me.

Sincerely,

Carla Jackson
Tax Commissioner

Net Total                         $35,099,714,010
Motor Vehicle                     -$181,230,170
2022 Property Value Digest        $34,918,483,840
October 31, 2022

Mr. Brad Johnson  
Chief Financial Officer  
Cobb County School District  
514 Glover Street  
Marietta, Georgia 30060

Reference: Acworth Tax Allocation District – 2022 Digest Increment Due

Dear Mr. Johnson

The City has received the 2022 digest assessment information on the Acworth TAD parcels from Cobb County. The 2022 school district increment due to the Acworth TAD is $345,154. The attachment details the information for each levying authority.

Please remit the amount due prior to November 18, 2022.

Respectfully,

[Signature]

Diana DeSanto  
City Treasurer
<table>
<thead>
<tr>
<th>Cobb School District General</th>
<th>Change from Base Year</th>
<th>% Change</th>
<th>Multidier</th>
<th>Total Tax</th>
<th>Increment Due</th>
<th>Amount Paid</th>
<th>Adjustments</th>
<th>Digest 2022 Payment</th>
<th>Digest 2022 Payment Net of Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Digest 2003</td>
<td>1,017,348.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Digest 2004</td>
<td>3,279,058.00</td>
<td>2,261,710.00</td>
<td>222.31%</td>
<td>68.97438230000%</td>
<td>$ 62,223</td>
<td>$ 42,918</td>
<td>$ 42,894</td>
<td>$ 24</td>
<td>$ 24</td>
</tr>
<tr>
<td>Digest 2005</td>
<td>4,362,522.00</td>
<td>3,345,174.00</td>
<td>328.81%</td>
<td>76.67981960000%</td>
<td>$ 82,888</td>
<td>$ 63,558</td>
<td>$ 63,538</td>
<td>(25)</td>
<td>(25)</td>
</tr>
<tr>
<td>Digest 2006</td>
<td>9,364,477.00</td>
<td>8,347,000.00</td>
<td>820.48%</td>
<td>89.15693380000%</td>
<td>$ 177,925</td>
<td>$ 158,595</td>
<td>$ 158,595</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Digest 2007</td>
<td>27,133,032.00</td>
<td>26,295,684.00</td>
<td>2384.73%</td>
<td>96.27522860000%</td>
<td>$ 516,216</td>
<td>$ 496,988</td>
<td>$ 500,456</td>
<td>(3,468)</td>
<td>(3,468)</td>
</tr>
<tr>
<td>Digest 2008</td>
<td>28,901,393.00</td>
<td>27,884,245.00</td>
<td>2740.83%</td>
<td>96.47995870000%</td>
<td>$ 546,240</td>
<td>$ 527,012</td>
<td>$ 527,800</td>
<td>(788)</td>
<td>(788)</td>
</tr>
<tr>
<td>Digest 2009</td>
<td>27,344,251.00</td>
<td>26,336,903.00</td>
<td>2387.80%</td>
<td>96.27944120000%</td>
<td>$ 516,806</td>
<td>$ 497,578</td>
<td>$ 496,380</td>
<td>598</td>
<td>598</td>
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<tr>
<td>Digest 2010</td>
<td>24,765,777.00</td>
<td>23,748,427.00</td>
<td>2334.35%</td>
<td>95.89212130000%</td>
<td>$ 468,073</td>
<td>$ 448,845</td>
<td>$ 443,477</td>
<td>5,368</td>
<td>5,368</td>
</tr>
<tr>
<td>Digest 2011</td>
<td>22,549,311.00</td>
<td>21,531,963.00</td>
<td>2116.48%</td>
<td>95.48834110000%</td>
<td>$ 436,182</td>
<td>$ 406,954</td>
<td>$ 406,662</td>
<td>292</td>
<td>292</td>
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<tr>
<td>Digest 2012</td>
<td>22,922,837.00</td>
<td>21,905,889.00</td>
<td>2153.20%</td>
<td>95.50618320000%</td>
<td>$ 432,424</td>
<td>$ 414,014</td>
<td>$ 408,684</td>
<td>5,359</td>
<td>5,359</td>
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<tr>
<td>Digest 2013</td>
<td>21,708,102.00</td>
<td>20,690,754.00</td>
<td>1994.44%</td>
<td>95.22553440000%</td>
<td>$ 402,723</td>
<td>$ 383,495</td>
<td>$ 381,073</td>
<td>1,322</td>
<td>1,322</td>
</tr>
<tr>
<td>Digest 2014</td>
<td>21,236,082.00</td>
<td>20,218,734.00</td>
<td>1987.40%</td>
<td>95.20942300000%</td>
<td>$ 401,362</td>
<td>$ 382,134</td>
<td>$ 381,753</td>
<td>381</td>
<td>381</td>
</tr>
<tr>
<td>Digest 2015</td>
<td>21,884,915.00</td>
<td>20,867,568.00</td>
<td>2021.60%</td>
<td>95.26676340000%</td>
<td>$ 497,955</td>
<td>$ 478,727</td>
<td>$ 475,271</td>
<td>(5,444)</td>
<td>(5,444)</td>
</tr>
<tr>
<td>Digest 2016</td>
<td>21,740,004.00</td>
<td>20,722,656.00</td>
<td>2036.93%</td>
<td>95.33087200000%</td>
<td>$ 410,886</td>
<td>$ 391,658</td>
<td>$ 391,277</td>
<td>381</td>
<td>381</td>
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<tr>
<td>Digest 2017</td>
<td>22,609,138.00</td>
<td>20,991,700.00</td>
<td>2063.38%</td>
<td>95.37761090000%</td>
<td>$ 415,973</td>
<td>$ 396,745</td>
<td>$ 396,980</td>
<td>(235)</td>
<td>(235)</td>
</tr>
<tr>
<td>Digest 2018</td>
<td>23,531,510.00</td>
<td>21,503,807.00</td>
<td>2113.71%</td>
<td>95.48260960000%</td>
<td>$ 435,600</td>
<td>$ 406,423</td>
<td>$ 406,406</td>
<td>(271)</td>
<td>(271)</td>
</tr>
<tr>
<td>Digest 2019</td>
<td>22,762,254.00</td>
<td>21,684,906.00</td>
<td>2131.51%</td>
<td>95.51873570000%</td>
<td>$ 429,973</td>
<td>$ 400,845</td>
<td>$ 401,018</td>
<td>(203)</td>
<td>(203)</td>
</tr>
<tr>
<td>Digest 2020</td>
<td>21,096,991.00</td>
<td>20,079,643.00</td>
<td>1973.72%</td>
<td>95.17717870000%</td>
<td>$ 398,733</td>
<td>$ 379,505</td>
<td>$ 379,386</td>
<td>(28,381)</td>
<td>(28,381)</td>
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<tr>
<td>Digest 2021</td>
<td>19,744,661.00</td>
<td>18,727,313.00</td>
<td>1840.80%</td>
<td>94.84774800000%</td>
<td>$ 373,169</td>
<td>$ 353,941</td>
<td>$ 344,282</td>
<td>9,659</td>
<td>9,659</td>
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<tr>
<td>Digest 2022</td>
<td>20,111,212.00</td>
<td>19,093,864.00</td>
<td>1876.83%</td>
<td>94.94138900000%</td>
<td>$ 385,102</td>
<td>$ 366,874</td>
<td>$ 360,874</td>
<td>$ 360,874</td>
<td>$ 360,874</td>
</tr>
</tbody>
</table>

Please Remit Payment on or before 11/18/2022 to accommodate the 12/01/2022 Debt Service Due Date.
Mail payment to City of Acworth - 4415 Center Street, Acworth, Ga. 30101
Attn: Donna DeSanto
Revenue Type: B - Property Taxes - Tag (Ad Valorem & TAVT)

FY2024 Proposed Budget: $48,761,476

<table>
<thead>
<tr>
<th></th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$43,419,931</td>
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</tr>
<tr>
<td>FY2021 Actual</td>
<td>$49,224,013</td>
<td>$5,804,082</td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$53,640,484</td>
<td>$4,416,471</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $44,879,890
FY2023 Revised Budget $44,879,890

**Revenue Description:** Property tax collected for registering and titling motor vehicles. Existing vehicle owners, prior to March 2013, have the option to continue to operate under the ad valorem or "birthday" tax system and pay the annual taxes with their birthday being the due date. The Title Ad Valorem Tax or TAVT was introduced in the 2013 Georgia Legislative Session. TAVT eliminates the "birthday tax" or the motor vehicle ad valorem tax for new or used vehicle purchases as of March 2013. A one-time TAVT will be collected by the county tax commissioner before a new title is issued and the vehicle is registered. Ad Valorem Vehicle Revenue is estimated to decline due to the attrition of qualifiers for this form of taxation. This decline will be offset with the increase in TAVT collected by all subsequent new/used vehicle sales. The CCSD's portion of the proceeds increased to 49.0% of Cobb County's distribution effective July 1, 2019.

**Calculations:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

<table>
<thead>
<tr>
<th></th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to June Collections</td>
<td>$53,640,484</td>
<td>$49,224,013</td>
<td>$43,419,931</td>
<td>$48,761,476</td>
</tr>
</tbody>
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**FY2024**
Projected Revenue $48,761,476
Revenue Type: C - Delinquent Property Taxes

FY2024 Proposed Budget: $1,648,111

<table>
<thead>
<tr>
<th>FY2020 Actual</th>
<th>FY2021 Actual</th>
<th>FY2022 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,127,133</td>
<td>$2,650,854</td>
<td>$2,316,925</td>
<td>$523,721</td>
<td>24.62%</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>($333,929)</td>
<td>-12.60%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $2,577,014
FY2023 Revised Budget $2,577,014

Revenue Description: Property taxes are considered delinquent if they are unpaid by the October 15 deadline. Even if a portion has already been paid, any remaining unpaid taxes after the due date are still considered delinquent and are subject to interest and penalties.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2023) to determine the projected FY2024 revenue.

<table>
<thead>
<tr>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to December Collections $1,411,774</td>
<td>$1,289,034</td>
<td>$1,278,268</td>
<td>56.55%</td>
</tr>
<tr>
<td>July to June Collections $2,316,925</td>
<td>$2,650,854</td>
<td>$2,127,133</td>
<td>56.55%</td>
</tr>
<tr>
<td>Collection % July to December 60.93%</td>
<td>48.63%</td>
<td>60.09%</td>
<td>56.55%</td>
</tr>
</tbody>
</table>

FY2024
FY2023 July to December Collections $932,007
Prior Years’ Average Collection % 56.55%
Projected Revenue $1,648,111
Revenue Type: D - Intangible Taxes Revenue

FY2024 Proposed Budget: $9,635,965

<table>
<thead>
<tr>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$12,782,822</td>
<td>$7,114,255</td>
<td>55.65%</td>
</tr>
<tr>
<td>$19,897,077</td>
<td>($3,625,200)</td>
<td>-18.22%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $19,752,286
FY2023 Revised Budget $19,752,286

Revenue Description: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. The tax for recording the notes is at the rate of $1.50 for each $500, or fractional part of the face amount of the note. The maximum amount of the recording tax on any single note is $25,000.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2023) to determine the projected FY2024 revenue.

<table>
<thead>
<tr>
<th>July to December Collections</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,514,428</td>
<td>$6,261,168</td>
<td>$5,028,318</td>
<td>$12,782,822</td>
<td>39.00%</td>
</tr>
</tbody>
</table>

FY2024

| FY2023 July to December Collections | $3,757,705 |
| Prior Years’ Average Collection %   | 39.00%     |
| Projected Revenue                   | $9,635,965 |
Revenue Type: E - Real Estate Transfer

FY2024 Proposed Budget: $4,972,150

<table>
<thead>
<tr>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,341,322</td>
<td>$1,367,790</td>
<td>31.51%</td>
</tr>
<tr>
<td>$5,709,112</td>
<td>$1,662,589</td>
<td>29.12%</td>
</tr>
<tr>
<td>$7,371,701</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FY2023 Original Budget $6,182,138
FY2023 Revised Budget $6,182,138

Revenue Description: Tax imposed on the transfer of real estate in Cobb County.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2023) to determine the projected FY2024 revenue.

<table>
<thead>
<tr>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to December Collections $2,798,860</td>
<td>$2,261,309</td>
<td>$2,138,467</td>
<td>42.28%</td>
</tr>
<tr>
<td>July to June Collections $7,371,701</td>
<td>$5,709,112</td>
<td>$4,341,322</td>
<td></td>
</tr>
<tr>
<td>Collection % July to December 37.97%</td>
<td>39.61%</td>
<td>49.26%</td>
<td>42.28%</td>
</tr>
</tbody>
</table>

FY2024

| FY2023 July to December Collections | $2,102,225 |
| Prior Years’ Average Collection % | 42.28% |
| Projected Revenue                 | $4,972,150 |
Revenue Type: F - Alcoholic Beverages

FY2024 Proposed Budget: $1,682,166

<table>
<thead>
<tr>
<th>Year</th>
<th>Revenue</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$1,401,754</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021 Actual</td>
<td>$1,739,940</td>
<td>$338,186</td>
<td>24.13%</td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$1,831,217</td>
<td>$91,277</td>
<td>5.25%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $1,905,425
FY2023 Revised Budget $1,905,425

Revenue Description: Taxes collected on all alcoholic beverages sold in Cobb County.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2023) to determine the projected FY2024 revenue.

<table>
<thead>
<tr>
<th>Collections</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to December</td>
<td>$657,562</td>
<td>$616,375</td>
<td>$405,976</td>
<td>33.43%</td>
</tr>
<tr>
<td>July to June</td>
<td>$1,831,217</td>
<td>$1,739,940</td>
<td>$1,401,754</td>
<td></td>
</tr>
<tr>
<td>Collection % July to December</td>
<td>35.91%</td>
<td>35.43%</td>
<td>28.96%</td>
<td>33.43%</td>
</tr>
</tbody>
</table>

FY2024
FY2023 July to December Collections $562,404
Prior Years’ Average Collection % 33.43%
Projected Revenue $1,682,166
Revenue Type: G - Liquor by the Drink Tax

FY2024 Proposed Budget: $1,620,203

<table>
<thead>
<tr>
<th></th>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2022</td>
<td>$794,544</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021 Actual</td>
<td>$816,735</td>
<td>$22,191</td>
<td>2.79%</td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$1,254,641</td>
<td>$437,906</td>
<td>53.62%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $1,287,706
FY2023 Revised Budget $1,287,706

Revenue Description: Taxes collected on all liquor by the drink sold in Cobb County.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years. This rate is then applied to the collections from the current fiscal year (FY2023) to determine the projected FY2024 revenue.

<table>
<thead>
<tr>
<th></th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to December Collections</td>
<td>$523,624</td>
<td>$288,922</td>
<td>$349,886</td>
<td></td>
</tr>
<tr>
<td>July to June Collections</td>
<td>$1,254,641</td>
<td>$816,735</td>
<td>$794,544</td>
<td></td>
</tr>
<tr>
<td>Collection % July to December</td>
<td>41.73%</td>
<td>35.38%</td>
<td>44.04%</td>
<td>40.38%</td>
</tr>
</tbody>
</table>

**FY2024**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2023 July to December Collections</td>
<td>$654,292</td>
</tr>
<tr>
<td>Prior Years' Average Collection %</td>
<td>40.38%</td>
</tr>
<tr>
<td>Projected Revenue</td>
<td>$1,620,203</td>
</tr>
</tbody>
</table>
Revenue Type: H - Interest on Delinquent Taxes

FY2024 Proposed Budget: $491,579

<table>
<thead>
<tr>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$595,974</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021 Actual</td>
<td>($303,627)</td>
<td>-50.95%</td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$294,069</td>
<td>100.59%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $459,320
FY2023 Revised Budget $459,320

Revenue Description: Taxes are delinquent if not paid by the deadline and incur a 5% penalty plus 1% per month interest calculated on the unpaid principal.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

<table>
<thead>
<tr>
<th>July to June Collections</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>$586,416</td>
<td>$292,347</td>
<td>$595,974</td>
<td>$491,579</td>
<td></td>
</tr>
</tbody>
</table>

FY2024
Projected Revenue $491,579
Revenue Type: I - Interest Income

FY2024 Proposed Budget: $17,529,445

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Actual Amount</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$4,702,452</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021 Actual</td>
<td>$358,195</td>
<td>($4,344,257)</td>
<td>-92.38%</td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$869,680</td>
<td>$511,485</td>
<td>142.80%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $304,022
FY2023 Revised Budget $304,022

Revenue Description: Funds collected as general fund interest on all school investments.

Calculations: Projected average interest on CCSD investments: 3.46%

Apply this interest rate to FY2023 actual and projected average monthly balances: $17,529,445

FY2024
Projected Revenue $17,529,445
Average Monthly Balances and Interest Rates FY2024 Budget Estimates - General Fund

<table>
<thead>
<tr>
<th>Month</th>
<th>Average Monthly Balance</th>
<th>Interest Earned</th>
<th>Average Interest Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/31/2022</td>
<td>$334,664,620</td>
<td>$450,364</td>
<td>1.58%</td>
</tr>
<tr>
<td>8/31/2022</td>
<td>$286,185,352</td>
<td>$520,733</td>
<td>2.14%</td>
</tr>
<tr>
<td>9/30/2022</td>
<td>$296,515,694</td>
<td>$526,394</td>
<td>2.16%</td>
</tr>
<tr>
<td>10/31/2022</td>
<td>$632,656,793</td>
<td>$1,141,099</td>
<td>2.12%</td>
</tr>
<tr>
<td>11/30/2022</td>
<td>$678,694,343</td>
<td>$2,037,550</td>
<td>3.65%</td>
</tr>
<tr>
<td>12/31/2022</td>
<td>$672,949,775</td>
<td>$2,255,354</td>
<td>3.95%</td>
</tr>
<tr>
<td>1/31/2023</td>
<td>$615,949,775</td>
<td>$2,113,467</td>
<td>4.04%</td>
</tr>
<tr>
<td>2/28/2023</td>
<td>$573,949,775</td>
<td>$1,778,773</td>
<td>4.04%</td>
</tr>
<tr>
<td>3/31/2023</td>
<td>$578,949,775</td>
<td>$1,986,512</td>
<td>4.04%</td>
</tr>
<tr>
<td>4/30/2023</td>
<td>$522,949,775</td>
<td>$1,736,480</td>
<td>4.04%</td>
</tr>
<tr>
<td>5/31/2023</td>
<td>$430,949,775</td>
<td>$1,478,689</td>
<td>4.04%</td>
</tr>
<tr>
<td>6/30/2023</td>
<td>$452,949,775</td>
<td>$1,504,031</td>
<td>4.04%</td>
</tr>
<tr>
<td>Total</td>
<td>$506,447,103</td>
<td>$17,529,445</td>
<td>3.46%</td>
</tr>
</tbody>
</table>

(1) The Average Monthly Balance represents the General Fund average monthly investment balances. The July through December Average Monthly Balance and Interest Earned are actual FY23 amounts. The January through June Average Monthly Balances are estimates. Interest Earned, and Average Interest Rates are projections based on average 3-month monthly market rates of 3 month UST Bills from September to December 2022.

(2) The Interest Earned is interest earned only on the General Fund investments. The District does not earn interest on daily operating balances. An earnings credit is received on the daily operating balance and this credit is an offset against banking services fees.

(3) The Average Rate of Interest is calculated by dividing the interest earned by the average daily balance divided by the number of days in the month multiplied by the number of days in the year.
Revenue Type: J - Local Revenue - Cell Tower

FY2024 Proposed Budget: $2,320,636

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020</td>
<td>$989,094</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021</td>
<td>$523,218</td>
<td>($465,876)</td>
<td>-47.10%</td>
</tr>
<tr>
<td>FY2022</td>
<td>$1,758,612</td>
<td>$1,235,394</td>
<td>236.11%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $1,642,164
FY2023 Revised Budget $1,642,164

Revenue Description: Revenue from cell tower contracts (schools receive 60% - Central Office/Leadership Division receives 40%).

Calculations: FY2024 estimate based on current contracts. See attached schedule.
<table>
<thead>
<tr>
<th>School</th>
<th>Tenant</th>
<th>FY2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allatoona</td>
<td>Crown Castle/882456</td>
<td>$172,500</td>
</tr>
<tr>
<td>Argyle</td>
<td>Crown Castle/827063</td>
<td>$0</td>
</tr>
<tr>
<td>Bryant</td>
<td>Crown Castle/822817</td>
<td>$0</td>
</tr>
<tr>
<td>Chalker</td>
<td>American Tower/00303413</td>
<td>$24,000</td>
</tr>
<tr>
<td>Cheatham Hill</td>
<td>Crown Castle/824908</td>
<td>$0</td>
</tr>
<tr>
<td>Eastside</td>
<td>SBA Properties/GA02627</td>
<td>$16,200</td>
</tr>
<tr>
<td>Eastvalley #1</td>
<td>Comcast Hut/2464</td>
<td>$50,042</td>
</tr>
<tr>
<td>Eastvalley #2</td>
<td>Crown Castle/827684</td>
<td>$0</td>
</tr>
<tr>
<td>Floyd</td>
<td>SBA Monarch Towers/GA40979</td>
<td>$180,000</td>
</tr>
<tr>
<td>Ford</td>
<td>SBA Towers/GA01082</td>
<td>$100,362</td>
</tr>
<tr>
<td>Frey</td>
<td>Crown Castle/840725</td>
<td>$138,018</td>
</tr>
<tr>
<td>Garrison Mill</td>
<td>Comcast Hut/2279</td>
<td>$9,000</td>
</tr>
<tr>
<td>Harrison #1</td>
<td>Crown Castle/809067</td>
<td>$123,468</td>
</tr>
<tr>
<td>Harrison #2</td>
<td>Crown Castle/874765</td>
<td>$101,250</td>
</tr>
<tr>
<td>Lassiter #1</td>
<td>Crown Castle/809063</td>
<td>$0</td>
</tr>
<tr>
<td>Lassiter #2</td>
<td>Crown Castle/813018</td>
<td>$0</td>
</tr>
<tr>
<td>Lassiter #3</td>
<td>SBA Towers/GA00742</td>
<td>$92,562</td>
</tr>
<tr>
<td>Mabry #1</td>
<td>Crown Castle/822397</td>
<td>$180,000</td>
</tr>
<tr>
<td>Mabry #2</td>
<td>American Tower/303389</td>
<td>$0</td>
</tr>
<tr>
<td>McClure</td>
<td>Phoenix Towers/US-GA-1000</td>
<td>$0</td>
</tr>
<tr>
<td>McEachern</td>
<td>Crown Castle/874755</td>
<td>$10,800</td>
</tr>
<tr>
<td>Murdock #1</td>
<td>Crown Castle/809065</td>
<td>$0</td>
</tr>
<tr>
<td>Murdock #2</td>
<td>SBA Towers/GA01066</td>
<td>$100,362</td>
</tr>
<tr>
<td>North Cobb</td>
<td>SBA Monarch Towers/GA40972</td>
<td>$31,872</td>
</tr>
<tr>
<td>Osborne</td>
<td>Crown Castle/828313</td>
<td>$172,500</td>
</tr>
<tr>
<td>Pope</td>
<td>Crown Castle/826782</td>
<td>$172,500</td>
</tr>
<tr>
<td>Russell</td>
<td>SBA Properties/GA02632</td>
<td>$103,962</td>
</tr>
<tr>
<td>South Cobb</td>
<td>Crown Castle/840724</td>
<td>$150,018</td>
</tr>
<tr>
<td>Sprayberry #1</td>
<td>Crown Castle/809062</td>
<td>$0</td>
</tr>
<tr>
<td>Sprayberry #2</td>
<td>SBA Properties/GA02625</td>
<td>$11,400</td>
</tr>
<tr>
<td>Still</td>
<td>Comcast Hut/2057</td>
<td>$50,042</td>
</tr>
<tr>
<td>Tritt</td>
<td>Crown Castle/840731</td>
<td>$138,018</td>
</tr>
<tr>
<td>Walton</td>
<td>SBA Monarch Towers/GA40977</td>
<td>$191,760</td>
</tr>
<tr>
<td>Wheeler #1</td>
<td>Crown Castle/809064</td>
<td>$0</td>
</tr>
<tr>
<td>Wheeler #2</td>
<td>Crown Castle/812783</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Due</strong></td>
<td></td>
<td><strong>$2,320,636</strong></td>
</tr>
</tbody>
</table>
Revenue Type: K - Local Revenue - Other

FY2024 Proposed Budget: $1,441,335

<table>
<thead>
<tr>
<th></th>
<th>FY2020 Actual</th>
<th>FY2021 Actual</th>
<th>FY2022 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$2,335,681</td>
<td>$943,763</td>
<td>$1,044,562</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021 Actual</td>
<td>$943,763</td>
<td>($1,391,918)</td>
<td>$100,799</td>
<td>-59.59%</td>
<td></td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$1,044,562</td>
<td>$100,799</td>
<td></td>
<td>10.68%</td>
<td></td>
</tr>
</tbody>
</table>

FY2023 Original Budget $1,859,860
FY2023 Revised Budget $1,859,860

**Revenue Description:** Miscellaneous revenue associated with the General Fund. Revenue examples include copies, ID badges, open records fees, local school billing etc.

**Calculations:** FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

<table>
<thead>
<tr>
<th></th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to June Collections</td>
<td>$1,044,562</td>
<td>$943,763</td>
<td>$2,335,681</td>
<td>$1,441,335</td>
</tr>
</tbody>
</table>

**FY2024**
Projected Revenue $1,441,335
Revenue Type: L - Sale of Assets

FY2024 Proposed Budget: $275,797

<table>
<thead>
<tr>
<th>FY</th>
<th>Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020</td>
<td>$303,019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021</td>
<td>$239,017</td>
<td>($64,002)</td>
<td>-21.12%</td>
</tr>
<tr>
<td>FY2022</td>
<td>$285,355</td>
<td>$46,338</td>
<td>19.39%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $251,127
FY2023 Revised Budget $251,127

Revenue Description: Revenue received from the sale of school assets.

Calculations: Revenue from the sale of school assets may vary from year to year depending on the assets which might be available for liquidation. Land sale revenue is excluded from the three year average calculation as there are no land sales anticipated in FY2024.

<table>
<thead>
<tr>
<th></th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>July to December Collections</td>
<td>$90,548</td>
<td>$89,737</td>
<td>$61,738</td>
<td></td>
</tr>
<tr>
<td>July to June Collections</td>
<td>$285,355</td>
<td>$239,017</td>
<td>$303,019</td>
<td></td>
</tr>
<tr>
<td>Collection % July to December</td>
<td>31.73%</td>
<td>37.54%</td>
<td>20.37%</td>
<td>29.88%</td>
</tr>
</tbody>
</table>

FY2024

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2023 July to December Collections</td>
<td>$255,736</td>
</tr>
<tr>
<td>Prior Years’ Average Collection %</td>
<td>29.88%</td>
</tr>
<tr>
<td>Projected Revenue</td>
<td>$275,797</td>
</tr>
</tbody>
</table>
## FY2024 BUDGET DEVELOPMENT

### REVENUE

Revenue Type: M - Leased Property Revenue

FY2024 Proposed Budget: $43,000

<table>
<thead>
<tr>
<th></th>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$21,500</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>FY2021 Actual</td>
<td>$53,750</td>
<td>$32,250</td>
<td>150.00%</td>
</tr>
<tr>
<td>FY2022 Actual</td>
<td>$32,250</td>
<td>($21,500)</td>
<td>-40.00%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget  $43,000
FY2023 Revised Budget  $43,000

**Revenue Description:** Revenue from property leased by the school district.

**Calculations:** FY2024 - Lease Revenue - Rose Garden $43,000

**FY2024**

Projected Revenue  $43,000
Revenue Type: N - Transfer from Other Funds

FY2024 Proposed Budget: $447,000

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020</td>
<td>$122,881</td>
</tr>
<tr>
<td>FY2021</td>
<td>$122,881</td>
</tr>
<tr>
<td>FY2022</td>
<td>$0</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $415,000
FY2023 Revised Budget $415,000

Revenue Description: After School Program - The After School Program (ASP) provides a safe, fun, and nurturing environment for the care of elementary students in the Cobb County School District who attend Face-to-Face instruction from after school until 6:00 PM each day school is in session, including early release days. ASP is a self-supporting program and receives no support from taxpayer funds. This miscellaneous revenue transfer provides for expenses incurred in the General Fund for the benefit of the ASP Program.

Calculations: ASP Transfer $447,000

FY2024
Projected Revenue $447,000
Revenue Type: O - Miscellaneous Grants

FY2024 Proposed Budget: $6,127,520

<table>
<thead>
<tr>
<th></th>
<th>FY2020 Actual</th>
<th>FY2021 Actual</th>
<th>Change</th>
<th>% Change</th>
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<td>$9,716,193</td>
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<td>FY2021 Actual</td>
<td>$7,316,101</td>
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<td>FY2022 Actual</td>
<td>$6,278,549</td>
<td>($1,037,552)</td>
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<tr>
<td>FY2023 Original Budget</td>
<td>$5,599,461</td>
<td></td>
<td></td>
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<tr>
<td>FY2023 Revised Budget</td>
<td>$5,599,461</td>
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</table>

Revenue Description: The FY2024 Grants are based on the FY2023 Grant Revised Budgets.

Calculations:

<table>
<thead>
<tr>
<th>Revenue Category</th>
<th>FY2023</th>
<th>FY2024</th>
<th>Difference</th>
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<tbody>
<tr>
<td>Vocational Ed-Supervision</td>
<td>$46,679</td>
<td>$57,333</td>
<td>$10,654</td>
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<tr>
<td>Instruct/Innov. Extended Year Grant</td>
<td>$2,953</td>
<td>$2,955</td>
<td>$2</td>
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<tr>
<td>Vocational Ag Ed Extended Year</td>
<td>$2,006</td>
<td>$8,252</td>
<td>$6,246</td>
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<td>Vocational - Apprenticeship</td>
<td>$36,486</td>
<td>$36,890</td>
<td>$404</td>
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<td>Vocational - Industry Certification</td>
<td>$20,000</td>
<td>$30,000</td>
<td>$10,000</td>
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<tr>
<td>Vocational - Ag Extended Day</td>
<td>$3,573</td>
<td>$12,562</td>
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<td>Vocational - Extended Day</td>
<td>$141,734</td>
<td>$134,091</td>
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<tr>
<td>Construction Bond</td>
<td>$240,000</td>
<td>$762,000</td>
<td>$522,000</td>
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<tr>
<td>Grant for Residential &amp; Reintegration Services</td>
<td>$338,925</td>
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<tr>
<td>Special Ed - State Preschool</td>
<td>$3,349,224</td>
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<td>Devereux</td>
<td>$641,071</td>
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<tr>
<td>HB280 Math &amp; Science Supplements</td>
<td>$697,477</td>
<td>$518,439</td>
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<td>Hygiene Grant</td>
<td>$79,333</td>
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<td>$14,875</td>
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$5,599,461 $6,127,520 $528,059
Revenue Type: P - State of Georgia QBE Revenue

FY2024 Proposed Budget: $631,872,352

<table>
<thead>
<tr>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
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<tbody>
<tr>
<td>FY2020 Actual</td>
<td>$585,945,745</td>
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<tr>
<td>FY2021 Actual</td>
<td>$551,748,348</td>
<td>($34,197,397)</td>
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<td>FY2022 Actual</td>
<td>$577,523,544</td>
<td>$25,775,196</td>
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</table>

FY2023 Original Budget $578,512,537
FY2023 Revised Budget $578,512,537

Revenue Description: The State of Georgia uses a funding formula called the Quality Basic Education Act. To determine the total state funds for a specific school system, the following formula is used:

FTE Count x Program Weight x Base Amount x Training & Experience Factor - Local Five Mill Share = QBE

Calculations:

<table>
<thead>
<tr>
<th>QBE Earnings Estimates</th>
<th>FY2023 Original Budget</th>
<th>Change</th>
<th>FY2024 Proposed Budget</th>
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</thead>
<tbody>
<tr>
<td>QBE Earnings</td>
<td>$754,777,984</td>
<td>$76,543,752</td>
<td>$831,321,736</td>
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<td>Pupil Transportation</td>
<td>$5,490,309</td>
<td>$428,349</td>
<td>$5,918,658</td>
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<tr>
<td>Nurses</td>
<td>$2,329,559</td>
<td>$131,396</td>
<td>$2,460,955</td>
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<tr>
<td>Five Mill Local Fair Share</td>
<td>($184,085,315)</td>
<td>($23,743,682)</td>
<td>($207,828,997)</td>
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<tr>
<td>Total QBE Funding</td>
<td>$578,512,537</td>
<td>$53,359,815</td>
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</tbody>
</table>
Revenue Type: Q - Indirect Cost Revenue

FY2024 Proposed Budget: $6,264,396

<table>
<thead>
<tr>
<th></th>
<th>FY2020 Actual</th>
<th>FY2021 Actual</th>
<th>FY2022 Actual</th>
<th>Change</th>
<th>% Change</th>
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</thead>
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<tr>
<td>FY2020 Actual</td>
<td>$4,321,129</td>
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<tr>
<td>FY2022 Actual</td>
<td>$4,479,917</td>
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<td></td>
<td></td>
<td>111.97%</td>
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</table>

FY2023 Original Budget $5,606,481
FY2023 Revised Budget $5,606,481

Revenue Description: An indirect cost rate is charged to various grants and programs to reimburse the system for administrative and miscellaneous costs incurred to operate the program. CCSD uses the restricted indirect cost rate when charging and claiming indirect costs for federal funds received by the District through the GA DOE. The difference between restricted and unrestricted rate is that maintenance and operation of plant may be considered as an indirect cost in the unrestricted rate.

Calculations:

Budget Estimate FY2024

Calculated based on restricted rate:

- Title I $523,880
- Special Ed Flow Through & Preschool $500,686
- Career, Technical, Agricultural Education $18,046
- Title II-A $69,316
- Homeless $2,187
- Title IV-B, 21st Century Learning $12,495
- GNETS State Grant 1% Only $26,506

Budget Estimate FY2024

Calculated based on unrestricted rate:

- Food Service $5,111,280

Total $6,264,396
Revenue Type: R - ROTC Revenue

FY2024 Proposed Budget: $1,183,400

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
<th>Change</th>
<th>% Change</th>
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<tr>
<td>FY2020 Actual</td>
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<tr>
<td>FY2021 Actual</td>
<td>$1,130,046</td>
<td>($139,726)</td>
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<tr>
<td>FY2022 Actual</td>
<td>$1,509,851</td>
<td>$379,805</td>
<td>33.61%</td>
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</table>

FY2023 Original Budget: $1,239,971
FY2023 Revised Budget: $1,239,971

Revenue Description: Federal revenue for ROTC instructor salary reimbursement.

Calculations: See attached spreadsheet. Calculations per current ROTC Federal reimbursements.

FY2024
Projected Revenue: $1,183,400
<table>
<thead>
<tr>
<th>School</th>
<th>Branch</th>
<th>Current Step</th>
<th>Current Monthly MIP Amount</th>
<th>CCSD Annual Supplement Amount (Based on current step)</th>
<th>Base Salary</th>
<th>Drill Team Supplement</th>
<th>Annual Salary</th>
<th>Federal Reimbursement 50% MIP Annual Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wheeler</td>
<td>Air Force</td>
<td>2</td>
<td>$5,878.49</td>
<td>$6,486.04</td>
<td>$77,027.92</td>
<td>$3,788.24</td>
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<td>Air Force</td>
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<td>$99,010.15</td>
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<td>$6,211.60</td>
<td>$8,106.82</td>
<td>$82,646.02</td>
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<td>$11,808.96</td>
<td>$91,137.84</td>
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<td>Navy</td>
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<td>$8,051.38</td>
<td>$8,106.82</td>
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<td>$7,349.70</td>
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<tr>
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<td>$3,788.24</td>
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<tr>
<td>N.COBBA</td>
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<td>$6,179.57</td>
<td>$8,559.15</td>
<td>$82,713.99</td>
<td>$3,788.24</td>
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<tr>
<td>N.COBBA</td>
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<td>$8,042.18</td>
<td>$8,106.82</td>
<td>$104,612.98</td>
<td>$3,788.24</td>
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<td>$90,625.83</td>
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</table>

$2,719,116.88 $1,183,399.80
Revenue Type: S - MedACE Reimbursement

FY2024 Proposed Budget: $1,457,410

<table>
<thead>
<tr>
<th>Year</th>
<th>FY2020 Actual</th>
<th>FY2021 Actual</th>
<th>FY2022 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual FY2020</td>
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<td>$965,468</td>
<td>$2,003,870</td>
<td>($437,424)</td>
<td>-31.18%</td>
</tr>
</tbody>
</table>

FY2023 Original Budget $1,138,479
FY2023 Revised Budget $1,138,479

Revenue Description: The Administrative Claiming for Education (ACE) program is a Medicaid program administered through the Children’s Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

<table>
<thead>
<tr>
<th>July to June Collections</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,003,870</td>
<td>$965,468</td>
<td>$1,402,892</td>
<td>$1,457,410</td>
<td></td>
</tr>
</tbody>
</table>
Revenue Type: T - Federal Grant - Medicaid

FY2024 Proposed Budget: $608,526

<table>
<thead>
<tr>
<th>FY2020 Actual</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$608,181</td>
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<tr>
<td>FY2021 Actual</td>
<td>$218,936</td>
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<tr>
<td>$827,117</td>
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<tr>
<td>FY2022 Actual</td>
<td>($436,838)</td>
<td>-52.81%</td>
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<tr>
<td>$390,279</td>
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<td></td>
</tr>
</tbody>
</table>

FY2023 Original Budget $707,716
FY2023 Revised Budget $707,716

Revenue Description: The Medicaid program reimburses the district for certain medical services provided to a child under his/her Individual Education Program (IEP) and is only available to Medicaid-eligible students. Through this program, the district is allowed the opportunity to obtain funding which would otherwise be unavailable, thus strengthening the district's ability to deliver a higher quality education to the student.

Calculations: FY2024 revenue is based on the average rate of collections from the three most recent completed fiscal years.

<table>
<thead>
<tr>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>$390,279</td>
<td>$827,117</td>
<td>$608,181</td>
<td>$608,526</td>
</tr>
</tbody>
</table>

Projected Revenue $608,526
Revenue Type: U - Misc. Federal Grants

FY2024 Proposed Budget: $0

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual</th>
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<tbody>
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<td>FY2020</td>
<td>$21,870</td>
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<tr>
<td>FY2021</td>
<td>$251,175</td>
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<tr>
<td>FY2022</td>
<td>$25,506</td>
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</table>

FY2023 Original Budget $0
FY2023 Revised Budget $0

Revenue Description: Miscellaneous revenue received by the General Fund for annual Flood Control allowances and COVID-19 PPE supply reimbursement.
Revenue Type: V - Local Revenue - Other (Accounting Reclassification)

FY2024 Proposed Budget: $450,000

Revenue Description: The Public Safety Fund 0554 will be consolidated and reclassified in the General Fund in FY2024. High School student parking decal revenue will be recorded in the General Fund as Local Revenue - Other.

FY2024
Projected Revenue (Parking Decal Sales) $450,000
TABLE OF CONTENTS

EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2023 General Fund Expenditure Budget Adjustments</td>
<td>1</td>
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<tr>
<td>FY2023 One-Time Expenditures</td>
<td>2</td>
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<tr>
<td>Salary/Benefit Changes</td>
<td>3</td>
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<td>Salary/Position Adjustments</td>
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<tr>
<td>Miscellaneous Expenditure Adjustments</td>
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<td>Raise for All Non-Temporary Employees</td>
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<td>Fund 0554 Consolidation – Accounting Reclassification</td>
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<td>Utilize Fund Balance Reserve</td>
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Expenditure Type: 1 - FY2023 General Fund Expenditure Budget Adjustments

FY2024 Proposed Budget: $28,450,275

Expenditure Description:

FY2023 Board approved General Fund expenditure adjustments:

- Bus Driver Rate Increase by $5.25 per Hour *(Board approved 8/18/2022)* $7,600,000
- Georgia’s BEST Advanced Degree Initiative *(Board approved 2/16/2023)* $500,000
- Purchase 59 School Buses with State Bus Funds *(Board approved 2/16/2023)* $5,198,490
- Encumbrances $15,151,785

Total $28,450,275
Expenditure Type: 2 - FY2023 One-Time Expenditures

FY2024 Proposed Budget: ($20,580,275)

Expenditure Description:

FY2023 Board approved one-time expenditures:

Georgia’s BEST Advanced Degree Initiative *(Board approved 2/16/2023)* ($500,000)

Purchase 59 School Buses with State Bus Funds *(Board approved 2/16/2023)* ($5,198,490)

Encumbrances ($15,151,785)

Total ($20,850,275)
Expenditure Type: 3 - Salary/Benefit Changes

FY2024 Proposed Budget: $81,564,277

Expenditure Description:

FY2024 Positions - See attached Position Overview

FY2024 Salary Step for Eligible Employees $13,632,858

Increase in Health Insurance Contribution for Classified Employees $9,552,000
  Increase from $11,340 to $14,340 per member per year - effective January 1, 2024

Increase in Health Insurance Contribution for Certified Employees $53,012,340
  Increase from $11,340 to $18,960 per member per year - effective January 1, 2023

Establish FY2024 Substitute and Supply Teacher Daily Rates $5,367,079
  Substitute Teacher Rate $150 per Day - Supply Teacher Rate $212 per Day

Total $81,564,277
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<tr>
<th>Position Description</th>
<th>FY2020</th>
<th>FY2021</th>
<th>FY2022</th>
<th>FY2023 Adjustments</th>
<th>FY2024 Budget Planning</th>
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<td>7 In School Suspension Teacher</td>
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<td>78.33</td>
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<td>11 Autism/ Behavior Support Teachers</td>
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**Note:** The table above represents the adjusted positions and their respective salaries for the fiscal years 2020 to 2024. The adjustments are made based on the instructional school positions, with a note on the projected preparation budget for the fiscal year 2024.
# Cobb County School District

## FY2024 Budget Development

### General Fund Position Summary

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<tr>
<th>Column</th>
<th>A</th>
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### Budget Fund to GF

#### Explanation of Changes

- **Interventionists**
  - Teachers/Paras
  - Office Positions
  - Student / Teacher Ratios
  - Pool Positions
  - Total

- **Revisions in FY2023**
  - Office
  - Schools
  - Adjustments

#### FY2024 Budget Planning

- **CENTRAL OFFICE SUPPORT**
  - Division 1 - Superintendent
  - Division 1 - Chief of Staff
  - Division 2 - Operations
  - Division 3 - Technology
  - Division 4 - Human Resources
  - Division 5 - Strategy & Accountability
  - Division 7 - School Leadership
  - Division 8 - Financial Services

- **Student / Teacher Ratios**
  - Kindergarten
  - Grades 1-3
  - Grades 4-5
  - Grades 6-8
  - Grades 9-12

- **Student Projections**
  - FTE Projection

- **FTE Projections**

- **Student / Teacher Ratios**

- **Student Projections**

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<th>Column</th>
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Expenditure Type: 4 - Salary/Position Adjustments

FY2024 Proposed Budget: $25,354,172

Adjustments to Central Office Departmental Budgets including funding for School/Instructional Support:

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<th>Position Category</th>
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<td>Leadership and Learning</td>
<td>154.00</td>
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<tr>
<td>Add Elementary School Literacy/Math Interventionists</td>
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<tr>
<td>Add FY2024 Position Pool (Pool, Counselors, Formula Growth, Instructional Support) - Deploy as Needed</td>
<td>99.00</td>
<td>$10,890,000</td>
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<tr>
<td>General Fund Supplement for 2.0 Counselors related to the Graduates Ready to Attain Success in Postsecondary (GRASP) Grant</td>
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<td>Competitive Salary Adjustment - Teachers Rank T4, Steps 1-3</td>
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<td>Academics</td>
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<td>Add Special Ed Teachers</td>
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<td>Add Special Ed Parapro</td>
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<td>Add Special Ed IRR Teachers</td>
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<td>Add Assistant Director - Instruction and Innovative Practice</td>
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<tr>
<td>Add Assistant Director - Assessment and Personalized Learning</td>
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<td>Add Interventionist Consultants</td>
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<td>Add Itinerant Nurses</td>
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<td>Add Social Workers</td>
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Technology 1.00 $123,000

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Human Resources 3.00 $412,100

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Financial Services 4.00 $360,528

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Strategy & Accountability 6.00 $636,000

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GRAND TOTAL Salary/Position Adjustments 234.25 $25,354,172
### FY2024 BUDGET DEVELOPMENT EXPENDITURES

**Expenditure Type: 5 - Miscellaneous Expenditure Adjustments**

**FY2024 Proposed Budget:** $4,728,906

Expenditure Adjustments to Departmental Budgets including funding for Miscellaneous Enhancements and Revenue Receipt Adjustments:

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<th>FY2024 Revenue</th>
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<td><strong>Expenditure Adjustment Cell Towers</strong></td>
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<td><strong>Expenditure Adjustment Medicaid</strong></td>
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<td><strong>Expenditure Adjustments Miscellaneous Grants</strong></td>
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<td>$6,127,520</td>
<td>$528,059</td>
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#### Expenditure Adjustments Miscellaneous Grants

| **Vocational Ed-Supervision** | $46,679 | $57,333 | $10,654 |
| **Instruct/Innov Extended Year Grant** | $2,953 | $2,955 | $2 |
| **Vocational Ag Ed Extended Year** | $2,006 | $8,252 | $6,246 |
| **Vocational - Apprenticeship** | $36,486 | $36,890 | $404 |
| **Vocational - Industry Certification** | $20,000 | $30,000 | $10,000 |
| **Vocational - Ag Extended Day** | $3,573 | $12,562 | $8,989 |
| **Vocational - Extended Day** | $141,734 | $134,091 | ($7,643) |
| **Construction Bond** | $240,000 | $762,000 | $522,000 |
| **Grant for Residential & Reintegration Services** | $338,925 | $338,925 | $0 |
| **Special Ed - State Preschool** | $3,349,224 | $3,490,794 | $141,570 |
| **Devereux** | $641,071 | $641,071 | $0 |
| **HB280 Math & Science Supplements** | $697,477 | $518,439 | ($179,038) |
| **Hygiene Grant** | $79,333 | $94,208 | $14,875 |
| **Miscellaneous Grants Subtotal** | $5,599,461 | $6,127,520 | $528,059 |
### TOTAL Expenditure Adjustments Utilities

<table>
<thead>
<tr>
<th></th>
<th>FY2023 Expenditure</th>
<th>FY2024 Expenditure</th>
<th>Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fuel</strong></td>
<td>$5,577,216</td>
<td>$6,212,216</td>
<td>$635,000</td>
</tr>
<tr>
<td><strong>Electricity</strong></td>
<td>$16,676,197</td>
<td>$16,676,197</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Natural Gas</strong></td>
<td>$1,578,066</td>
<td>$1,578,066</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Water &amp; Sewer</strong></td>
<td>$2,735,997</td>
<td>$2,735,997</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Utilities Subtotal</strong></td>
<td>$26,567,476</td>
<td>$27,202,476</td>
<td>$635,000</td>
</tr>
</tbody>
</table>

### TOTAL Operational, Academic & Safety Adjustments

<table>
<thead>
<tr>
<th></th>
<th>Operational/Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Equip new School Resource Officers</strong></td>
<td>$286,000</td>
</tr>
<tr>
<td><strong>Increase Maintenance Department Supplies to Account for Inflation</strong></td>
<td>$200,000</td>
</tr>
<tr>
<td><strong>Increase School Custodial Supply Budgets to Account for Inflation</strong></td>
<td>$150,000</td>
</tr>
<tr>
<td><strong>Literacy Enhancement Strategy</strong></td>
<td>$355,000</td>
</tr>
<tr>
<td><strong>Ident-A-Kid (License Background Checks)</strong></td>
<td>$125,000</td>
</tr>
<tr>
<td><strong>Centegix Software Yearly Renewal</strong></td>
<td>$339,000</td>
</tr>
<tr>
<td><strong>Georgia’s BEST Advanced Degree Initiative - FY2024</strong></td>
<td>$1,000,000</td>
</tr>
<tr>
<td><strong>Operational, Academic &amp; Safety Subtotal</strong></td>
<td>$2,455,000</td>
</tr>
</tbody>
</table>

### TOTAL New School Opening Procedure Adjustments

<table>
<thead>
<tr>
<th></th>
<th>FY2024 Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additional Workdays for East Valley Elementary</strong></td>
<td>$228,794</td>
</tr>
<tr>
<td><strong>Double Instructional Allotment for East Valley Elementary</strong></td>
<td>$26,455</td>
</tr>
<tr>
<td><strong>Reduce Double School Supply Allotments for Pearson Middle</strong></td>
<td>($42,615)</td>
</tr>
<tr>
<td><strong>New School Opening Subtotal</strong></td>
<td>$212,634</td>
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</tbody>
</table>

### Expenditure Adjustments - Transfers to Other Funds

<table>
<thead>
<tr>
<th>Fund 0556 Adult High School</th>
<th>FY2023 Transfer</th>
<th>FY2024 Transfer</th>
<th>Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$279,335</td>
<td>$279,335</td>
<td>$0</td>
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<tr>
<td>Fund 0353 District Building Fund</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
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<td><strong>Transfers Subtotal</strong></td>
<td>$1,279,335</td>
<td>$1,279,335</td>
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</tbody>
</table>

### GRAND TOTAL Miscellaneous Expenditure Adjustments

$4,728,906
Expenditure Type: 6 - Raise for All Non-Temporary Employees of 7.5%

FY2024 Proposed Budget: $83,077,500

Expenditure Description:

Raise for all Non-Temporary Employees of 7.5%.

Note: The Georgia Governor’s $2,000 raise is included in the FY2024 tentative salary increase.
Expenditure Type: 7 - Fund 0554 Consolidation
(Accounting Reclassification)

FY2024 Proposed Budget: $450,000

Expenditure Description:

The Public Safety Fund 0554 will be consolidated and reclassified in the General Fund. Additional Revenue from High School Parking Decals is recorded in the General Fund to off-set expense. This is a budget neutral transaction.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2024 Elimination of Transfer to Fund 0554</td>
<td>($1,490,865)</td>
</tr>
<tr>
<td>Reclassify Police Chief from Fund 0554 to Fund 0100</td>
<td>$175,195</td>
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<tr>
<td>Reclassify Secretary from Fund 0554 to Fund 0100</td>
<td>$80,052</td>
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<tr>
<td>Reclassify 19.0 School Resource Officers from Fund 0554 to Fund 0100</td>
<td>$1,685,618</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$450,000</strong></td>
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</tbody>
</table>
Expenditure Type: 8 - Utilize Fund Balance Reserve

FY2024 Proposed Budget:  $87,097,412

**Expenditure Description:**

Fund Balance Reserve is a one-time funding source utilized to balance the budget deficit between total revenue and total expenditures.

<table>
<thead>
<tr>
<th>FY2024 Total Revenue</th>
<th>FY2024 Total Expenditures</th>
<th>Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,448,937,972</td>
<td>$1,536,035,384</td>
<td>($87,097,412)</td>
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</table>
## Five Year Financial Forecast

<table>
<thead>
<tr>
<th>Type</th>
<th>Category</th>
<th>FY2023 Board Approved Revised Budget</th>
<th>Year 1 FY2024</th>
<th>Year 2 FY2025</th>
<th>Year 3 FY2026</th>
<th>Year 4 FY2027</th>
<th>Year 5 FY2028</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Local</td>
<td>Property Tax Revenue</td>
<td>$636,645,845</td>
<td>$710,105,505</td>
<td>$780,217,385</td>
<td>$843,117,158</td>
<td>$911,048,913</td>
<td>$979,829,814</td>
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<tr>
<td>2</td>
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<td>Other Tax Revenue</td>
<td>$77,043,779</td>
<td>$68,811,650</td>
<td>$68,811,650</td>
<td>$68,811,650</td>
<td>$68,811,650</td>
<td>Constant</td>
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<tr>
<td>3</td>
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<td>Other Local</td>
<td>$4,515,173</td>
<td>$22,507,213</td>
<td>$22,507,213</td>
<td>$22,507,213</td>
<td>$22,507,213</td>
<td>Constant</td>
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<tr>
<td>4</td>
<td>State</td>
<td>Miscellaneous State Grant</td>
<td>$5,599,461</td>
<td>$6,127,520</td>
<td>$6,127,520</td>
<td>$6,127,520</td>
<td>$6,127,520</td>
<td>Constant</td>
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<td>5</td>
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<td>QBE</td>
<td>$578,512,537</td>
<td>$631,872,352</td>
<td>$628,872,352</td>
<td>$625,872,352</td>
<td>$622,872,352</td>
<td>$619,872,352</td>
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<td></td>
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<td></td>
<td></td>
<td>Decrease for Local Fair Share Change</td>
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<tr>
<td>6</td>
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<td>Indirect Cost</td>
<td>$5,606,481</td>
<td>$6,264,396</td>
<td>$4,517,147</td>
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<td>ROTC</td>
<td>$1,239,971</td>
<td>$1,183,400</td>
<td>$1,072,281</td>
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<td>9</td>
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<td>Medicaid</td>
<td>$707,716</td>
<td>$608,526</td>
<td>$557,630</td>
<td>$557,630</td>
<td>$557,630</td>
<td>Constant</td>
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<tr>
<td>10</td>
<td>Revenue</td>
<td>Total</td>
<td>$1,311,009,442</td>
<td>$1,448,937,972</td>
<td>$1,513,668,473</td>
<td>$1,573,568,246</td>
<td>$1,638,500,001</td>
<td>$1,704,280,902</td>
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<tr>
<td>11</td>
<td>Reserve</td>
<td>Available Funds Reserved in Prior Year</td>
<td>$45,002,872</td>
<td>$87,097,412</td>
<td>$50,135,191</td>
<td>$18,368,276</td>
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<td>$1,356,012,314</td>
<td>$1,536,035,384</td>
<td>$1,563,803,664</td>
<td>$1,591,936,522</td>
<td>$1,638,500,001</td>
<td>$1,704,280,902</td>
</tr>
</tbody>
</table>

### Property Digest Information

- FY2024 Projected Digest: 13.07%
- FY2025 Projected Digest: 9.50%
- FY2026 Projected Digest: 8.50%
- FY2027 Projected Digest: 8.00%
- FY2028 Projected Digest: 7.50%

### Expenditure Total

<table>
<thead>
<tr>
<th>Type</th>
<th>FY2023 Board Approved Revised Budget</th>
<th>Year 1 FY2024</th>
<th>Year 2 FY2025</th>
<th>Year 3 FY2026</th>
<th>Year 4 FY2027</th>
<th>Year 5 FY2028</th>
<th>Forecasted (Deficit)/Surplus</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tbody>
</table>

**Total Funds Available:** $1,356,012,314

**Expenditure Total:** $1,356,012,314

**Forecasted (Deficit)/Surplus:** $
# Cobb County School District - Procurement Services

**Purchases Specifically Pre-Approved By The Board**

Proposed for adoption with the July 1, 2023 Budget (FY2024 Budget)

<table>
<thead>
<tr>
<th>Line #</th>
<th>Charge Code/Account Description Include But Are Not Limited To:</th>
<th>Type of Expenditures Include But Are Not Limited To:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Direct Instruction Items</strong></td>
<td>Materials and equipment for instruction of students such as supplies, software, furniture, equipment, musical instruments, media books and magazines, computers, computer peripherals, textbooks, student agendas; diploma covers, inserts and seals; vocational lab materials and equipment for middle and high schools; growth and replacement instructional furniture and equipment</td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXX, Computer-related Supplies</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXX, Software</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Furniture &amp; Equip &lt;$1000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX, Computer Equip &lt;$1000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Furniture &amp; Equip, $1000 - $4999.99</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer Equip, $1000 - $4999.99</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664110-XXXXX, Textbooks-New</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-664120-XXXXX, Textbooks-Replacement</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Furniture &amp; Equip $5000 and above</td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXX, Computer Equip $5000 and above</td>
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</tr>
<tr>
<td>2</td>
<td><strong>Instructional Support Services</strong></td>
<td>Instructional-related services such as alternative education service provider, grant evaluation services, speech language pathology services, nursing services for medically fragile students, Medicaid revenue enhancement, interpreting services - sign language &amp; ESL, influenza/pneumonia/Tdap vaccines, ambulance services, recycling surplus textbooks, state and system testing programs and materials, recycling surplus textbooks</td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXX, Contract Services</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXX, Other Purchased Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Repair and Maintenance</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Custodial Supplies</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Equipment &lt;$1000</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Equipment, $1000 - $4999.99</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Equipment, $5000 and above</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td><strong>Operational Items</strong></td>
<td>Maintenance supplies such as HVAC air filters &amp; supplies, building materials, door hardware, chair glides, lighting components, light bulbs, hand tools, paint, glass and acrylics, electrical supplies, plumbing supplies, irrigation system parts, sprinkler head replacements, floor covering including tile, carpet, and resilient athletic flooring, custodial equipment replacement parts and batteries, fire safety replacement equipment &amp; parts, kitchen equipment parts, custodial supplies and liquids, custodial paper supplies, uniform rental; custodial equipment, trash compactors, 2-way radio equipment, audiometer/test scoring equipment, lawn maintenance equipment, intercom equipment</td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Contract Services</td>
<td></td>
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<tr>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Other Purchased Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Supplies</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Rental</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Custodial Supplies</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Equipment</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Equipment, $1000 - $4999.99</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Equipment, $5000 and above</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td><strong>Operational Services</strong></td>
<td>Environmental services such as asbestos abatement, sewage retention analysis, grease trap cleaning, indoor environmental quality surveys, hazardous waste disposal, sanitation services, etc.; inspections and maintenance services such as pest control, elevator inspections &amp; maintenance, fire alarm inspections, fire extinguisher/sprinkler inspections, fire hydrant inspections, 2-way radio equipment repairs, audiometer/test score equipment repairs, intercom equipment repairs, etc.; repair/Maintenance of: instructional equipment &amp; furniture, grounds &amp; shop equipment, kitchen equipment, custodial equipment; substitute/supplemental custodial services; Time and Materials contracts such as electrical T&amp;M, construction T&amp;M, roofing T&amp;M, painting services, portable relocation and maintenance, demolition of portable classrooms, flooring installation services, athletic field maintenance, landscaping, cooling tower program, PM &amp; repair of chillers, overhead door maintenance &amp; repair, theater lighting &amp; sound system PM &amp; repair, emergency generator maintenance &amp; repair, tree removal services, lawn equipment repair, etc.; geotechnical services, construction phase testing, land acquisition services, surveying services</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Contract Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Other Purchased Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXX, Supplies</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Rental</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Custodial Supplies</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Equipment</td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Equipment, $1000 - $4999.99</td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Equipment, $5000 and above</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Other Purchased Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-544410-XXXXX, Supplies</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXXX, Land Acquisition</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-671020-XXXXX, Site Improvements</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672010-XXXXX, Construction</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672010-XXXXX, Capital Outlay/Miscellaneous</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-672030-XXXXX, Capital Outlay/Miscellaneous</td>
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<td>Charge Code/Account Description Include But Are Not Limited To:</td>
<td>Type of Expenditures Include But Are Not Limited To:</td>
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<tr>
<td>6</td>
<td>Technology Items</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXXXX, Supplies</td>
<td>Technology and audiovisual equipment items such as computers, printers, TVs, DVDs, camcorders, audio cassette recorders/players, projectors, interactive devices, copiers, microphones, projection screens, video surveillance systems/software, network data cabling, fiber cabling, etc.; recurring software license fees such as, Remedy, Veritas, Blackboard, student information system and gradebook, textbook inventory management, records management system, GPS/AVL tracking, time keeping, energy tracking, video surveillance, etc.</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXXXX, Computer-related Supplies</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXXXX, Software</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561220-XXXXXXX, Recurring Software License Fees</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXXXX, Equipment &lt;$1000</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXXXX, Computer-related Equipment &lt;$1000</td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXXXX, Computer $1000 and $4999</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXXXX, Equipment &gt;$5000</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXXXX, Computer-related Equipment &gt;$5000</td>
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<td>7</td>
<td>Technology Services</td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXXXX, Contract Services</td>
<td>Technology related contract services such as copier repairs, eRate audit, technology consultations, HW/SW support calls outside of general maintenance contracts, disposal of surplus technology, network data &amp; fiber cabling installation services, technology equipment de-installation/re-installation including relocation, temporary IT staff, etc.; technology repair and maintenance items such as replacement parts and/or repairs for out of warranty phones, computers and printers, recurring hardware support and service contracts such as phone PBX system, Athena support, maintenance contracts for data center equipment, maintenance contracts for network monitoring and management tools, batteries for UPS, server closet (liebert cabinets) maintenance and repairs, AV equipment, etc.; recurring monthly telephone bills includes local, long distance, pagers, blackberries, and cell phone bills, recurring network services - NIMLI/WAN/Metro, internet service</td>
</tr>
<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543210-XXXXXXX, Repair &amp; Maintenance, Technology</td>
<td></td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-553010-XXXXXXX, Telephone Expenses</td>
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<td>8</td>
<td>Utilities and Fuel</td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-541000-XXXXXXX, Water &amp; Sewer</td>
<td>Utilities such as water &amp; sewer, natural gas, electricity and fuel</td>
</tr>
<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562010-XXXXXXX, Natural Gas</td>
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<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562030-XXXXXXX, Electricity</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-562040-XXXXXXX, Gasoline &amp; Diesel Fuel</td>
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<td>9</td>
<td>Transportation/Fleet Maintenance Items</td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561055-XXXXXXX, Tires</td>
<td>Tires, school bus digital video systems</td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXXXX, Computer-related Equip, $1000 - $4999.99</td>
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<tr>
<td>10</td>
<td>Transportation/Fleet Maintenance Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-543010-XXXXXXX, Repair &amp; Maintenance</td>
<td>Bus and other vehicle repair &amp; maintenance services such as bus repair parts, outside repair work, paint &amp; general maintenance, maintenance on automated fuel system, tires; contractor operated parts store</td>
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<tr>
<td>11</td>
<td>Food &amp; Nutrition Services Items</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXXXX, Supplies</td>
<td>Food Bids including canned foods, dry goods, frozen food items, produce, eggs, milk and juices, bread, ice cream &amp; frozen desserts, beef, pork, &amp; chicken processing services, cheese; large kitchen equipment, small kitchen equipment; food services paper products and garbage can liners, ware washing supplies; school cafeteria uniforms</td>
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<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561160-XXXXXXX, Support Items</td>
<td></td>
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<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-563010-XXXXXXX, Food</td>
<td></td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXXXX, Equipment, $1000 - $4999.99</td>
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<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXXXX, Equipment, $5000 and above</td>
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<tr>
<td>12</td>
<td>Food &amp; Nutrition Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XXXXXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXXXX, Contract Services</td>
<td>FNS Related Services such as sanitation and waste hauling, kitchen vent hood maintenance, food delivery services, freezer maintenance &amp; repair services</td>
</tr>
</tbody>
</table>
### District Wide Items

<table>
<thead>
<tr>
<th>Line</th>
<th>Charge Code/Account Description Include But Are Not Limited To:</th>
<th>Type of Expenditures Include But Are Not Limited To:</th>
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</thead>
<tbody>
<tr>
<td>12</td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561010-XXXXX, Supplies</td>
<td>Office supplies, copy paper, copier &amp; duplicator supplies, whiteboards (dry erase) &amp; corkboards, printer cartridges, packing supplies; administrative furniture and equipment, computers and computer peripherals; growth and replacement administrative furniture and equipment</td>
</tr>
<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561110-XXXXX, Computer Supplies</td>
<td></td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561210-XXXXX, Software</td>
<td></td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561510-XXXXX, Furniture &amp; Equip &lt;$1000</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561610-XXXXX, Computer Equip &lt;$1000</td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561550-XXXXX, Furniture &amp; Equip, $1000 - $4999.99</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-561650-XXXXX, Computer-related Equip, $1000 - $4999.99</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673010-XXXXX, Furniture &amp; Equip, $5000 and above</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-673420-XXXXX, Computer-related Equip, $5000 and above</td>
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### District Wide Services

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<tr>
<th>Line</th>
<th>Charge Code/Account Description Include But Are Not Limited To:</th>
<th>Type of Expenditures Include But Are Not Limited To:</th>
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</thead>
<tbody>
<tr>
<td>13</td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-5XXXX-XXXXX, Salary and Benefits</td>
<td>Services that are utilized District Wide including district online payment system, armored car services, professional printing services, physicals and drug testing, moving services, charter bus services, services purchased from charter schools, legal fees, transfers to other funds, warehouse supplemental delivery services, insurance claims handling systems, insurance broker/insurance benefits services, self insurance litigation fees, salary/benefits services</td>
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<tr>
<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530010-XXXXX, Contract Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530020-XXXXX, Legal Fees</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-530030-XXXXX, Base Legal Fees</td>
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<td></td>
<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-SSSS10-XXXXX, Services Purchased from Charter Schools</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-SSSS510-XXXXX, Other Purchased Services</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-SSSS920-XXXXX, Self Insurance Service/Fees</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-SSSS930-XXXXX, Self Insurance Litigation</td>
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<td>XXXX-XXXX-XXXX-XXXX-XXXX-XXXX-XX-SSSS910-XXXXX, Transfers to Other Funds</td>
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