Agenda Request Form

Cherokee County School District

Meeting Date	Agenda Item Number
June 20, 2019	I-1

Title

Superintendent's Recommended FY2020 Cherokee County School District Budget and Ad Valorem Property Tax Millage Rate

Requested Action

School Board Consideration of Superintendent's Recommendation for Approval of the FY2020 Cherokee County School District Budget and the Ad Valorem Property Tax Millage Rate

Summary Explanation and Background

The review and approval process for the FY2020 Cherokee County School District (CCSD) Budget began with the School Board and Superintendent Strategic Work Session on January 17, 2019, wherein the School Board's priorities and preliminary consideration of relevant revenue and expenditure data and information regarding major responsibilities and challenges to be addressed in next year's Budget were presented and discussed. Since that meeting, the Superintendent's Annual Ad Hoc Budget Committee has conducted its annual "zero sunset review" of all major current expenditures in light of the School Board's major System Priorities, as set forth in School Board Policy.

At its May 16, 2019 School Board Meeting, the School Board tabled the Superintendent's FY2020 Tentative CCSD Budget in order to receive public input and advertise, as required by Georgia Statute.

At the June 20, 2019 School Board Meeting, after public input and advertisement, the School Board will consider for adoption the Superintendent's Recommended FY2020 CCSD Budget and the Ad Valorem Property Tax Millage Rate.

Major System Priority

Increasing Accountability

Financial Impact

The financial impact is a total budget of $720,071,040 for FY2020

Exhibits: (List)

(1) Highlights of the Recommended FY2020 CCSD Annual Budget: (2) Superintendent's Recommended FY2020 CCSD Budget

Board Action	Source of Additional Information
(For Official School Board Records Only)	Dr. Brian V. Hightower 770.479.1871 Kenneth Owen 770.479.1871

OFFICE OF THE SUPERINTENDENT OF SCHOOLS

Approved in Open Board Meeting on: _____
(Date)

By: _____
(School Board Chairman)

Initialized: 3/3/99
Revised: 2/1/16

Highlights of the FY2020 Recommended Annual Budget Book

Page	Title	Description
iii-viii	Executive Summary	Summary of revenue, expenses and the budget preparation process.
14	Board Priorities	Summary of School Board Budget Priorities
15	All Funds Table	Table of budgeted funds, all expected revenues by source, expenses by functional/categorical area and resulting budgeted fund balances.
16	All Funds Revenue Pie Chart	Graphic depiction of revenues by source; Federal, State and Local
17	All Funds Expenditure Pie Chart	Graphic depiction of revenues by functional area
18, 19	General Fund Initiatives	Summary of new General Fund initiatives (along with associated, expected costs)
20	General Fund Revenues	Breakdown of General Fund revenues by source
23	Tax Digest and Exemptions	Graphic depiction of the changes in the local property tax digest and the growth of exemptions since 1995
24	Local Property Tax Millage Chart	Breakdown of the local property tax millage rate (Shows increase in LFS and decrease in revenue available for M&O)
25	General Fund Expenditures	Summary of the General Fund expenses broken out by functional area and by expenditure Object
26	General Fund Expenses Pie Chart	Graphic depiction of General Fund expenditures by category (Note: Salaries and Benefits account for 86.94% of expenditures)
27	General Fund Expenses Pie Chart	Graphic depiction of General Fund expenditures by Functional area (Instruction accounts for 67.3% of expenditures)
29,30	Monthly Cash Flow	Summary of the monthly cash flow both with and without Tax Anticipation Note (TAN) borrowing
32,33	Building Fund Expenditures	Summary of major upcoming Building Fund expenditures by revenue source
34	Building Fund Detail	Shows Revenue and Expenses, including Ed-SPLOST receipts and outgoing transfer to Debt Service
36	Debt Service Detail	Summary of Debt Service revenue and expense, including incoming transfer of Ed-SPLOST receipts from Building Fund
40	Debt Service Revenues & Expenditures	Breakdown of Debt Service revenues (Ed-SPLOST and Millage), expenses and resulting Fund Balance through 2034
46	Grant Revenue and Expenses Grants	Summary table of the expected revenues and expenses by functional area for Federal, State and Competitive Grants.
50	School Nutrition Revenue & Expenditure	Summary of School Nutrition revenues by source and expenditures by Object
58	Millage Rollback Calculation	Summary of the Millage Rollback calculation (based on estimated property tax digest)



CCSD FY2020 BUDGET

Cherokee County School District

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Cherokee County School District

EXECUTIVE SUMMARY OF THE SUPERINTENDENT'S 2019-20 TENTATIVE RECOMMENDED BUDGET

I. INTRODUCTION -- RECOMMENDED FY2020 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the Cherokee County School District (CCSD) Annual Budget for next fiscal year must be prepared by the Superintendent of Schools for presentment to the Board of Education for consideration and adoption prior to the end of the current fiscal year.

The Superintendent's Recommended Tentative Budget provides a detailed plan for next year's operation of the School District, which addresses: the School Board's Mission and long-term Major System Priorities, as outlined in the Five-Year Strategic Plan; recommendations of School Board Members; recommendations of this year's Annual Budget Committee; and the fiscal, programmatic and operational impact of legislation approved in the 2019 session of the Georgia General Assembly and subsequently signed by the Governor. **This is accomplished with no change in the overall millage rate, which is recommended to remain at a total of 19.45 mills (18.45 mills for Maintenance and Operation and 1 mill for Bonds).**

The FY2020 Budget continues to keep as its primary focus the continual improvement of student academic achievement in order to remain one of the best School Districts in the State of Georgia, Region and Nation. CCSD students continue to exceed State, National and International averages on test scores across-the-board; and its high school students consistently post some of the highest ACT, SAT and Advanced Placement (AP) scores in the State, signifying their readiness for next steps into college and/or the workforce. CCSD students master material required by the State at the highest levels; and its schools are regularly included on major national school ranking reports, such as the list of "Best High Schools in the U.S." published by *U.S. News & World Report* and the "America's Most Challenging High Schools" list, published by the *Washington Post*. These honors would not be possible without the financial resources and support provided by the citizens of Cherokee County and the policy leadership provided by the School Board.

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Canton, Georgia 30114
770.479.1871
www.cherokeek12.net

II. REVENUE FORECAST

Total State Funding - $234.9 MM

For the second consecutive year, the Governor and General Assembly have eliminated austerity reductions from the Quality Basic Education (QBE) funding formula for public education. As often reported, from 2002-2017, over $209.2 MM of funding earned by CCSD was withheld through austerity budget cuts, while CCSD student enrollment increased by more than 54.7% (14,906 students). This resulted in employee furlough days, increased class sizes and various cuts across-the-board to CCSD's educational program.

The fully-funded QBE formula is greatly appreciated as it allows CCSD to have a full complement of qualified teachers and critically-needed staff to address the learning and other needs of our students!

Additionally, the Governor recommended, and the General Assembly approved $11.6 MM in funding to provide for a $3,000 increase for all certified teachers and instructional support staff earned through the QBE formula, as well as a 2% increase for all eligible classified employees.

Total Local Funding – $286.9 MM

Local property tax collections continue to rise, reflective of the seventh consecutive year of strong economic growth and increases in property valuations. This continued improvement in the local economy will result in an estimated total of $177.7 MM in local property tax revenue to CCSD for the 2019-20 school year, an approximate 5.3% increase over 2018-19 collections.

Total Federal Funding - $27.4 MM

Federal funding, which makes up a little more than 5% of the CCSD total budget, is expected to remain essentially flat for the 2019-20 school year. While this is a relatively small percentage of the budget, critically-needed federal funds are targeted directly for serving the needs of our most at-risk students. This includes those students from low-income households and those with disabilities, who typically require a much lower personnel/pupil ratio and significantly more resources to address their educational needs.

III. EXPENDITURE FORECAST

Budgeted Enhancements

The following enhancements are included in the recommended FY2020 Tentative Budget:

- *Allocate an additional 30 teachers to address student population growth, as well as address the needs of specific students, such as English Learners, Special Education and Gifted. The anticipated pupil-to-teacher ratio (PTR) staffing allotment at Kindergarten is 20, grades 1-3 is 21, grades 4-5 is 27, grades 6-8 is 25, and grades 9-12 is 27;*
- *Increase the pay for all certified staff (teachers, counselors, social workers, instructional strategists, psychologists, etc.) by $3,000. Starting teacher pay will increase to $46,000/year (up from $43,000) … keeping CCSD competitive with other Metro Atlanta school districts;*
- *Provide annual longevity-step increases for all eligible employees;*
- *Provide a 2% cost-of-living raise for all eligible classified employees (paraprofessionals, clerks, school nutrition workers, bus drivers/aides, etc.);*
- *Implement recommendations of the Superintendent's Compensation Study to address identified gaps in salary scales for certain clerical staff, school police officers and school nurses, as well as locally provided academic/athletic supplements;*
- *Increase required employer contributions in the Teacher Retirement System – from 20.9% to 21.14% of compensation for all TRS eligible employees;*
- *Allocate additional support personnel to the Division of School Operations to provide leadership and support to the area of student Social and Emotional Learning (funded with Federal Title IV grant monies);*
- *Allocate one additional staff member in the Division of Curriculum and Instruction to provide support in the area of Middle and High School curriculum;*
- *Continue use of flexibility options allowing all schools to utilize Instructional Lead Strategists (ILS) to increase student achievement in literacy and math while also meeting Response to Intervention (RTI) requirements;*
- *Implement a limited "pay-as-you-go" model for funding technology, infrastructure, repairs/maintenance and other capital outlay items using current Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) collections;*
- *Purchase up to 30 school buses to account for student population growth and replace the oldest buses in the fleet;*
- *Utilize remaining funds to continue growing Budget Reserves.*

IV. ANNUAL BUDGETARY REVIEW PROCESS

The recommended FY2020 Tentative Budget incorporates specific ideas and suggestions from School Board Members relative to their goals for the School District. Additionally, the Superintendent's Annual Budget Committee, comprised of CCSD Division leadership teams and Lead Principals from each Innovation Zone, conducted a comprehensive review of all major CCSD expenditures for the current fiscal year and assisted in formulation of the recommended Tentative Budget … with the primary goal of allocating the personnel and resources necessary to maintain and enhance student achievement in all subjects and at all grade levels.

Teaching and Learning

Since CCSD's primary mission focuses on teaching and learning, the vast majority of its fiscal recommendations continue to be directed toward this mission. Of the $429.6 MM in General Fund/Operating Budget total expenditures anticipated for the 2019-20 school year, $289.1 MM (67.3%) is appropriated directly to School Instruction. Of the remaining $140.5 MM in budgeted expenditures, $117.8 MM (83.9%) is allocated to departments having a direct impact on students, such as Pupil Services, Instructional Improvement, Media Services, School Administration, Maintenance and Operation and Pupil Transportation. Overall, 94.7% of General Fund budgeted expenditures have a direct impact on schools and students.

Employee Compensation/Benefits

CCSD continues to be the largest employer in Cherokee County … with an expected 2019-20 school year total of approximately 4,851 full-time employees: 2,747 certified teachers; 711 certified instructional support staff; 1,203 non-instructional support staff; and 190 school administrators. Recognizing the importance of a competitive compensation package in attracting and retaining the highest quality workforce, the Superintendent of Schools is recommending funding State and Local longevity step increases for all eligible employees, beginning July 1, 2019. **Additionally, the Superintendent of Schools is further recommending a 2% cost-of-living raise for all eligible classified employees across all salary schedules; and proposing to match the Governor's $3,000 raise for teachers so that all eligible certified staff will receive the $3,000 raise. Finally, the FY2020 budget includes salary scale adjustments identified during a compensation study as being below market with comparable school districts…impacting an additional critically-important 502 employees.**

By approving this recommended increase in compensation, as well as other benefit costs, for teachers and other eligible staff (a total budgetary impact

of $17.1 Million) CCSD will continue to demonstrate its commitment to keeping employees competitive with their peers relative to compensation and benefits, thereby continuing to attract and retain the best staff possible.

Capital Outlay Priorities

Cherokee County continues to experience modest student population growth … with an additional 234 students projected for the 2019-20 school year. Accordingly, continuing to address that growth with scheduled and approved renovations and expansions of existing schools, improved safety/security, additional school buses and technology enhancements will require utilization of the vast majority of available capital outlay resources.

With the School Board's decision to shift one-half mill of property tax collections from Maintenance and Operations (M&O) to Debt Service beginning with FY2018, coupled with higher than projected and anticipated sales tax collections, the Debt Service Fund has grown to a $50.7M accumulated fund balance (FY2018). The Superintendent is recommending shifting an additional one-half mill from M&O to Debt Service in the FY2019-20 Tentative Budget. Doing so allows CCSD to utilize funds provided by the 2016 Education Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) to fund current needs as it relates to technology, repairs/maintenance and other voter-approved capital outlay projects.

Construction funds provided by Ed-SPLOST are budgeted in 2019-20 to finish the construction of a new instructional wing at Mill Creek Middle School, begin the construction of a new instructional wing at Woodstock Middle School, begin the construction of a new auxiliary gymnasium at Woodstock High School, begin the construction of a new Agricultural Science building at Creekview High School, renovate the restrooms at the Etowah High School stadium and purchase up to 30 new school buses to replace the oldest buses in the fleet. Current, non-bonded collections from Ed-SPLOST are budgeted to provide major repairs and renovations to buildings systemwide, purchase desktop and laptop computers, printers/peripherals and fileservers and replace/upgrade security cameras and alarm systems.

V. CONCLUSION

CCSD is grateful to Cherokee County voters for their continued support in narrowing the extraordinary funding gap between the School District's capital outlay needs and revenue through the 2016 Ed-SPLOST renewal, thereby enabling it to continue to support an award-winning instructional

program by addressing its most pressing construction and technology needs.

As part of the School Board's Meeting on May 16, 2019, the Superintendent of Schools will be requesting that the School Board review and table the Tentative Budget. At its June 20, 2019 Board Meeting, after public advertisement and public hearings as required by Georgia Law, the School Board will receive final comments on the Tentative Budget, make revisions as necessary and adopt a final CCSD FY2020 Budget.

Cherokee County School District

SCHOOL BOARD MEMBERS



Front row, from left, Vice-Chair, Kelly Poole (District 1), Chair, Kyla Cromer and Patsy Jordan (District 2). Back row from right, Superintendent Dr. Brian Hightower, Robert Rechsteiner (District 4), Mike Chapman (District 6), John Harmon (District 3) and Clark Menard (District 5).

Kyla Cromer, School Board Chair
Kelly Poole, School Board Vice-Chair
Mike Chapman
John Harmon
Patsy Jordan
Clark Menard
Robert Rechsteiner

Cherokee County School District

SUPERINTENDENT'S CABINET 2019-20

DR. BRIAN HIGHTOWER
SUPERINTENDENT OF SCHOOLS

Trey Olson, Deputy Superintendent/Chief Operations Officer

Mike McGowan, Chief of Staff

Rick Beaulieu, Chief Human Resource Officer

Bobby Blount, Chief Information Officer

Dr. Nicole Holmes, Chief Academic Officer

Kenneth Owen, Chief Financial Officer

Bill Sebring, Chief Support Services Officer

Barbara P. Jacoby, Chief Communications Officer

Buster Cushing, Chief of Police

Renee Coleman, Administrative Assistant to the Superintendent

Cherokee County School District

SUPERINTENDENT'S 2018-19 ANNUAL BUDGET COMMITTEE For Preparation of the FY 2019-20 Budget

Trey Olson, Deputy Superintendent, Chief Operations Officer
Mike McGowan, Chief of Staff
Rick Beaulieu, Chief Human Resource Officer
Bobby Blount, Chief Information Officer
Dr. Nicole Holmes, Chief Academic Officer
Kenneth Owen, Chief Financial Officer (Committee Co-Chair)
Bill Sebring, Chief Support Services Officer
Barbara Jacoby, Chief Communications Officer
Mark Kissel, Chief of Police
Dr. Keith Bryant, Executive Director, Curriculum and Instruction
Charlette Green, Executive Director, Special Education
Julie Little, Executive Director, Risk Management and Benefits
Beth Long, Executive Director, Administrative Leadership
Dr. Debra Murdock, Executive Director, Administrative Leadership
Ronald Barnes, Director, Facility Maintenance
Robby Carmichael, Director Information Technology
Marjorie DeFrank, Director, Financial Management (Committee Co-Chair)
Tina Farmer, Director, School Nutrition
Jim Georges, Director, Transportation
Amy Graham, Director, Staffing
Phil Parrott, Director, Facility Construction
Dr. Jennifer Scrivner, Director, Student Assessment
Dr. Adrian Thomason, Director, Staffing
Carrie McGowan, Supervisor, Strategic Planning, Community Relations and Publications
Shannon Nolan, Supervisor, Purchasing
Mindy Woosley, Supervisor, Accounting and Budgets
David Childress, Principal, Woodstock Middle School
Daniel Fuller, Principal, Arnold Mill Elementary School
Rodney Larrotta, Principal, Hasty Elementary School
Whitney Nolan, Principal, Hickory Flat Elementary School
Dr. Lisa Turner, Principal, Avery Elementary School
Penny Valle, Principal, Oak Grove Fine Arts Academy
Renee Coleman, Executive Administrative Assistant to the Superintendent

CCSD Organizational Chart of Divisions SY2019-20 & SY2020-21

Cherokee County School District

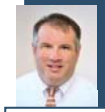
CHEROKEE COUNTY CITIZENS

BOARD OF EDUCATION



SUPERINTENDENT OF SCHOOLS / CHIEF EXECUTIVE OFFICER

DR. BRIAN V. HIGHTOWER



Chief of Staff

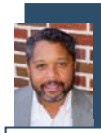
Mike McGowan



DEPUTY SUPERINTENDENT / CHIEF OPERATING OFFICER

Trey Olson

Technology and Information Services Division



Chief Information Officer

Bobby Blount

Support Services Division



Chief Support Services Officer

Bill Sebring

Communications Division



Chief Communications Officer

Barbara Jacoby

School Operations Division

Safety and Security Division



Chief of Police

Buster Cushing

Human Resources Division



Chief Human Resources Officer

Rick Beaulieu

Financial Management Division



Chief Financial Officer

Ken Owen

Curriculum and Instruction Division



Chief Academic Officer

Dr. Nicole Holmes

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATING OVERVIEW

LEGAL ENTITY

The Cherokee County Board of Education (Board) was established under the Constitution and laws of the State of Georgia. The Board members are elected by the voters and the Superintendent is appointed by the Board. The Board is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity; accordingly, the Board is a primary government and consists of all the organizations that compose its legal entity.

BUDGET PROCESS

The Cherokee County Board of Education's budget is a detailed operating plan presented in a financial format as required by the State of Georgia, which identifies estimated expenditures in relation to estimated revenues. The budget reflects the Board's priorities and represents a process through which policy decisions are developed, implemented and controlled. The budget is prepared on the modified cash basis, which includes Tax Anticipation Note (TAN) proceeds as revenue and repayment as Debt Service. The Division of Financial Management reviews the budgets for reasonableness and compliance, monitors them throughout the fiscal year and, if necessary, modifies them to assure the overall integrity of the School District's Annual Budget.

BASIS OF ACCOUNTING

The modified accrual basis of accounting is utilized for Governmental Funds, Expendable Trust Funds, and Agency Funds, meaning revenues are recognized in the accounting period in which they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants and interest on investments. The School Board considers ad valorem taxes as available, if they are collected within sixty (60) days after year-end. Expenditures are recorded when the fund liability is incurred.

Cherokee County School District

FINANCIAL ACCOUNTS

The accounts of the School District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations:

- **Governmental Funds:** These funds are used to account for the programs and activities of the governmental functions of the District.
    - ***General Fund:*** This fund serves as the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.
    - ***Debt Service Funds:*** These funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.
    - ***Capital Outlay Funds:*** These funds are used to account for financial resources to be used for acquisition or construction of capital facilities and equipment.
- **Fiduciary Funds:** These funds are used to account for assets that belong to others and are held as trustee, or fiduciary, by the District.

EXPENDITURES

Expenditures are generally recognized when the related liability is incurred and the transaction or event is expected to draw upon current spendable resources. To incur an expense, the item purchased must be received and consumed or the service purchased must be performed. Expenditures are categorized under eight dimensions that are needed for reporting data to the Georgia Department of Education.

- ***Object:*** identifies the type of service or commodity as a result of a specific expenditure. There are eight major object categories: (1) Personal Services - Salaries, (2) Personal Services - Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, and (8) Other Expenses.
- ***Function:*** identifies group-related activities that aim to accomplish a major service or regulatory responsibility. The major categories are Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, General Administration, School Administration, Support Services-Business, Maintenance and Operation of Plant Services, Student Transportation Services, Support Services-Central, Other Support Services, Facilities Acquisition and Construction Services, and Other Uses.
- ***Facility:*** is the location where costs occur (schools and departments)
- ***Program:*** provides information on the objectives of expenditures.

- ***Fiscal Year:*** the twelve-month period for which the budget applies. (7/1/19 - 6/30/20)
- ***Grant:*** State and Federal grants are identified for reporting by code numbers assigned by Department of Education.
- ***Project/Reporting:*** is used to account for expenditures on projects funded through grants and to account for construction projects.

REVENUE SOURCES

Cherokee County School District receives revenues for the purpose of educating students from three primary sources: State, local and federal sources.

State Support – The focus of the State educational funding program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The Georgia Quality Basic Education (QBE) funding formula is based on full-time equivalent (FTE) student counts in nineteen instructional programs. Each of the programs is weighted to reflect the State's estimated costs associated with the program. School systems with higher concentrations of students requiring special education or remedial education receive additional funding needed to provide appropriate instructional services.

In addition, State funds are appropriated to meet other needs by means of categorical programs and special allocations. These include Indirect Costs, Media Center Program, 20 Days Additional Instruction, Staff and Professional Development, Pupil Transportation Program, State Principal Supplements and Nursing. **Projected State funding as a percent of total revenue is 42.8% for 2019-20.**

Local Support – Local revenue for school support is derived largely from ad valorem property taxes. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a "local fair share" equal to approximately a five mill levy on statewide equalized, adjusted tax digest. In addition, school boards are allowed to levy property taxes in excess of the required five effective mills to provide or support programs not funded by the State, up to a maximum of 20 mills for Maintenance and Operations (M&O). School Boards may also elect to levy additional mills for the purpose of re-paying bond indebtedness. **Projected Local funding as a percent of total revenue is 52.2% for 2019-20.**

Federal Support – Federal revenue for schools comes in two primary forms: flow-through grants from the Georgia Department of Education that are based on formulas intended to support students with high needs; and support of the United States Department of Agriculture School Nutrition Program. **Projected Federal funding as a percent of total revenue is 5.0% for 2019-20.**

CAPITAL OUTLAY BUDGET PROCESS

Funds to be budgeted for capital outlay appropriations are derived and estimated from the funding sources listed below:

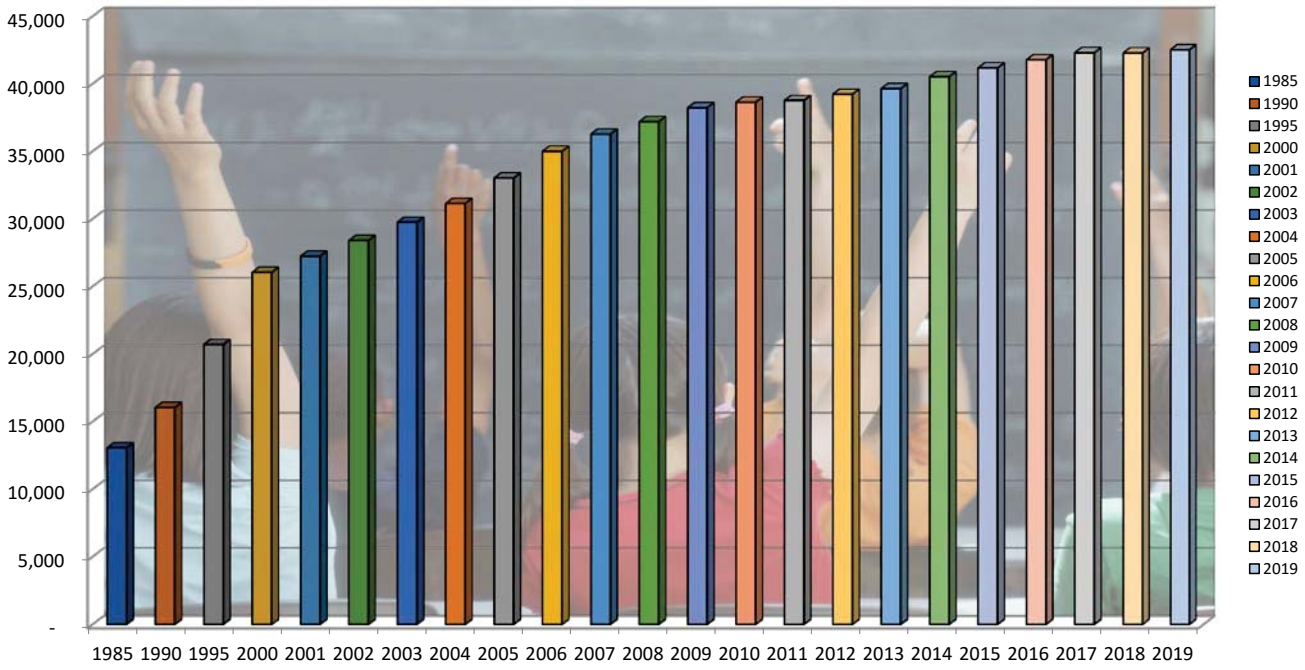
- State Sources (Requires Legislative Approval):
    1. Georgia State Financing Investment Commission (GSFIC)
    2. Capital Outlay Entitlement
- Local Sources:
    1. Bond Sales supported by 1% Special Local Option Sales Tax (SPLOST) Collections
    2. 1% SPLOST Collections
    3. Interest on Investments
    4. Transfers

The determination of the capital outlay budget is made in a multi-step, five-year planning process. The major components of the capital outlay budget are facilities projects, land acquisitions, technology and miscellaneous repair/renovations. New school projects are budgeted over a multiple-year period and the annual appropriation amounts are determined based on the latest approved project budgets.

CHEROKEE COUNTY ENROLLMENT SUMMARY BY YEAR
SEPTEMBER 1973 - PROJECTED SEPTEMBER 2019

School Year	1st Month Enrollment	Increase	% Increase
September 1973	8,424	N/A	
September 1978	10,174	391	4.0%
September 1983	12,012	310	2.6%
September 1988	14,956	412	2.8%
September 1993	18,742	764	4.2%
September 1994	19,614	872	4.7%
September 1995	20,703	1,089	5.6%
September 1996	22,271	1,568	7.6%
September 1997	23,322	1,051	4.7%
September 1998	24,444	1,122	4.8%
September 1999	25,001	557	2.3%
September 2000	26,046	1,045	4.2%
September 2001	27,242	1,196	4.6%
September 2002	28,403	1,161	4.3%
September 2003	29,752	1,349	4.7%
September 2004	31,138	1,386	4.7%
September 2005	33,026	1,888	6.1%
September 2006	34,996	1,970	6.0%
September 2007	36,276	1,280	3.7%
September 2008	37,199	923	2.5%
September 2009	38,225	1,026	2.8%
September 2010	38,636	411	1.1%
September 2011	38,761	125	0.3%
September 2012	39,205	444	1.1%
September 2013	39,644	439	1.1%
September 2014	40,517	873	2.2%
September 2015	41,169	652	1.6%
September 2016	41,769	600	1.5%
September 2017	42,148	379	0.9%
September 2018	42,277	129	0.3%
Projected September 2019	42,511	234	0.6%

CHEROKEE COUNTY ENROLLMENT
SUMMARY BY YEAR
SEPTEMBER 1985 - PROJECTED SEPTEMBER 2019



Cherokee County School District

OUR MISSION

We, the School Board of the Cherokee County School District, are committed to educating the emerging generation through learning environments designed to increase the performance of all students.

Cherokee County School District

OUR BELIEFS

We believe all students deserve the opportunity to learn, achieve success and become productive citizens.

We believe education/learning is a shared responsibility and should take place in the home, at school and in the community.

We believe all students can learn; but they learn in different ways, at different rates and with different preferential learning styles.

We believe learning is achieved through the use of a variety of effective teaching techniques.

We believe a safe and secure environment is essential for teaching and learning.

We believe all students should be taught by teachers and parents how to learn and how to become lifelong learners.

We believe all students deserve equal access to a quality education.

We believe quality education requires quality staff, programs, facilities, equipment and technology.

We believe parent and community participation, support and responsibility are essential to the positive social, emotional, cultural and academic development of every student.

We believe student achievement is enhanced through partnerships with parents, businesses, community-based organizations and agencies, local institutions of higher learning and other public entities.

We believe all policy, administrative, instructional and educational support decisions should be based on student needs and what is best for students.

We believe diversity should be promoted so that isolation of racial, ethnic and socioeconomic groups is avoided and education is enhanced in a diverse, inclusive setting.

We believe all schools should be accountable for improving student achievement.

We believe all schools should reflect school-based, participatory management.

We believe all students must be prepared to function effectively in a knowledge-based, technologically-rich and culturally diverse 21st century.

We believe all staff should have access to results-driven professional development and training which is aligned with the School Board's Major System Priorities and School Improvement Plans. Such professional development and training must be standards-based, job-embedded, collaborative and build an organizational culture that insures continuous improvement.

Cherokee County School District

MAJOR SYSTEM PRIORITIES

1. Establishing internationally competitive standards for student performance and an accountability system and policy framework designed to insure that all students are challenged individually and collectively to meet more rigorous standards.
2. In collaboration with technical colleges, other institutions of higher learning and the local business community, insuring that vocational/technical education programs prepare students for a diverse and technologically rich society.
3. Insuring that all students and staff have a safe and secure environment for teaching and learning.
4. Attracting, retaining, and training the best teachers, principals and support staff.
5. Utilizing technology both to improve student achievement and to increase the School District's productivity and efficiency as a major business enterprise.
6. Increasing parental and community involvement through public engagement policies and practices that treat parents, businesses, community-based organizations and agencies, local institutions of higher learning and other public entities as true partners in the educational process.
7. Addressing exploding student population growth, recognizing that there is a large gap between the School District's facilities and technology needs and available capital outlay revenue.

FY2020 SCHOOL BOARD MEMBER BUDGET PRIORITIES

OPERATING BUDGET CONSIDERATIONS

- Continue to maintain 180 instructional days for students; **CONTINUED**
- Continue to monitor class sizes relative to classes remaining at or lower than state maximum size standards; **MODIFIED**
- Continue to support the financial integrity and standing (as evidenced by improvements in CCSD's credit rating) by providing and maintaining adequate budget reserves, reducing the reliance on short-/long-term debt at a continued or increased rate, reducing the current local property tax millage rate and/or utilizing additional millage toward debt reduction; **MODIFIED**
- Continue to attract and retain the best teachers, principals and support staff by offering reasonably priced healthcare options, competitive compensation/benefits and flexible employment models when appropriate; **MODIFIED**
- Continue support for the Academies initiative and investigating other potential alternative/innovative school programming models that provide effective, research-based alternative academic and career paths for students…and, expanding formal STEM/STEAM offerings to MS/HS; **CONTINUED**
- Research, explore and develop a pilot program to expand the typical school day in ES or MS to allow longer class periods, more time between classes, proper lunch, gym/PE and elective options. Measure this school's performance over time vs. the traditional school day; **CONTINUED**
- Continue to provide for additional "workforce ready" educational pathways and/or pathway awareness for students who do not want to attend college or the military through expanding CTAE course offerings/classrooms/labs, counseling support and parent engagement; **MODIFIED**
- Continue to explore additional practices to aid teacher performance (i.e., adding assistant principals to complete evaluations, targeted remediation of underperformance, coaching, follow-up and support; utilizing support staff and paraprofessionals to assist in classrooms; adequate meal/class breaks; decreasing paperwork and administrative duties, etc.). **MODIFIED**
- Continue to support teachers through appropriate measures (i.e., training, paraprofessionals, lower class sizes, classroom resources) toward the end of improving high school graduation rate. **NEW**
- Continue to monitor and fund identified, targeted safety and security initiatives (training and education programs for students and staff; additional personnel/police allocations; capital improvements) to increase the safety and security of all facilities. **NEW**
- Consider additional allocations for mental health professions for middle/high schools to provide early intervention/prevention of child/teen suicide and other mental health crises. **NEW**

ED-SPLOST BUDGET CONSIDERATIONS

- Continue to provide, maintain, and improve access to technology for the classroom, students, teachers, and support staff; **CONTINUED**
- Expand the 1:1 computer initiative to all other middle schools and high schools; **MODIFIED**
- Continue to investigate options/fund special research related to dealing with overcrowding at all CCSD schools; **CONTINUED**
- Continue to provide and maintain new/replacement bus schedules for student/driver safety (also to include operational budget considerations like incentives for training and attendance to increase retention). **NEW**

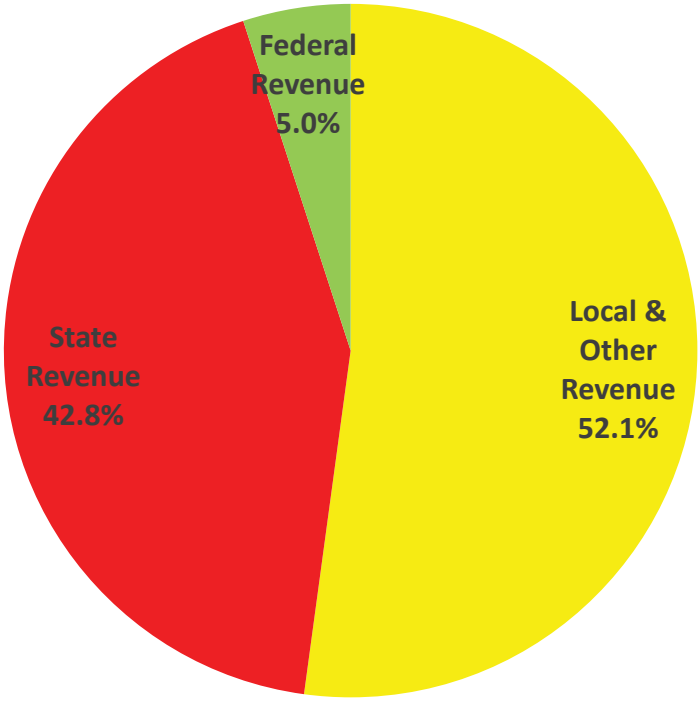
CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2019 - JUNE 30, 2020

	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE FUND	FED./STATE/COMP. GRANTS	SCHOOL NUTRITION	OTHER FUNDS
REVENUE							
Local & Other Revenue	$ 286,007,617	$ 197,643,384	$ 71,328,134	$ 9,447,447	$ -	$ 7,579,613	$ 9,039
State Revenue	234,944,529	232,765,766	924,339	-	816,382	438,042	-
Federal Revenue	27,493,013	168,238	-	2,936,976	14,934,521	9,453,278	-
TOTAL REVENUE	**$ 548,445,159**	**$ 430,577,388**	**$ 72,252,473**	**$ 12,384,423**	**$ 15,750,903**	**$ 17,470,933**	**$ 9,039**
INCOMING TRANSFERS	28,797,675	-	-	27,020,579	1,043,763	-	733,333
BEGINNING BALANCES	142,828,206	50,577,465	17,007,840	68,233,099	-	6,038,789	971,013
TOTAL	**$ 720,071,040**	**$ 481,154,853**	**$ 89,260,313**	**$ 107,638,101**	**$ 16,794,666**	**$ 23,509,722**	**$ 1,713,385**
EXPENDITURES							
Instructional Services	$ 315,567,084	$ 289,098,233	$ 16,744,335	$ -	$ 9,724,516	$ -	$ -
Pupil Services	21,379,745	17,150,954	-	-	4,228,791	-	-
Imp. of Instructional Services	14,621,004	14,544,707	-	-	76,297	-	-
Instructional Staff Training	2,379,027	486,551	-	-	1,892,476	-	-
Educational Media Services	5,383,361	5,213,589	-	-	169,772	-	-
General Administration	3,883,799	3,092,156	-	-	96,922	-	694,721
School Administration	26,938,663	26,938,663	-	-	-	-	-
Support Services-Business	3,312,336	2,887,636	424,700	-	-	-	-
Maintenance & Operation	30,788,776	30,788,776	-	-	-	-	-
Student Transportation Services	26,248,041	22,700,754	2,950,000	-	597,287	-	-
Support Services-Central	4,868,811	4,860,206	-	-	8,605	-	-
School Nutrition	17,257,942	-	-	-	-	17,257,942	-
Facilities Acq. and Construction	8,067,155	317,155	7,750,000	-	-	-	-
Debt Service	46,641,054	9,777,659		36,863,395	-	-	-
TOTAL EXPENDITURES	**$ 527,336,798**	**$ 427,857,039**	**$ 27,869,035**	**$ 36,863,395**	**$ 16,794,666**	**$ 17,257,942**	**$ 694,721**
OUTGOING TRANSFERS	28,797,675	1,777,096	27,020,579	-	-	-	-
ENDING BALANCES	163,936,567	51,520,718	34,370,699	70,774,706	-	6,251,780	1,018,664
	-						
TOTAL	**$ 720,071,040**	**$ 481,154,853**	**$ 89,260,313**	**$ 107,638,101**	**$ 16,794,666**	**$ 23,509,722**	**$ 1,713,385**

Dr. Brian V. Hightower
Superintendent of Schools

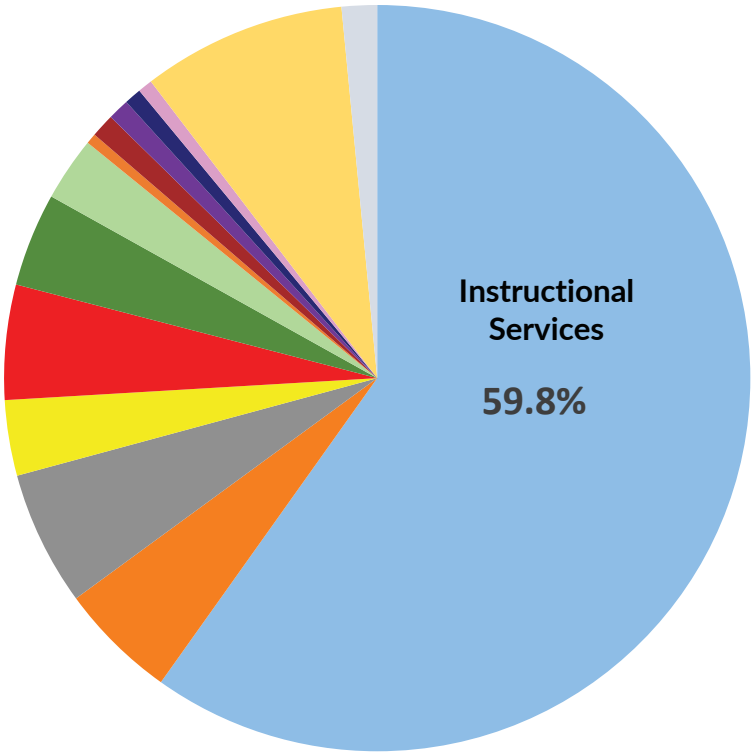
Kyla Cromer, Chair
Board of Education

FISCAL YEAR 2019-20
TOTAL BUDGETED REVENUES
ALL FUNDS



Local & Other Revenue	$	286,007,617
State Revenue		234,944,529
Federal Revenue		27,493,013
	$	548,445,159

FISCAL YEAR 2019-20
BUDGETED EXPENDITURES
BY FUNCTION
ALL FUNDS



Instructional Services (59.8%)	$	315,567,084
School Administration (5.1%)		26,938,663
Maintenance & Operation (5.8%)		30,788,776
School Nutrition (3.3%)		17,257,942
Student Transportation Services (5.%)		26,248,041
Pupil Services (4.1%)		21,379,745
Imp. of Instructional Services (2.8%)		14,621,004
Instructional Staff Training (.5%)		2,379,027
Educational Media Services (1.%)		5,383,361
Support Services-Central (.9%)		4,868,811
General Administration (.7%)		3,883,799
Support Services-Business (.6%)		3,312,336
Debt Service (8.8%)		46,641,054
Facilities Acq. and Construction (1.5%)		8,067,155
TOTAL	**$**	**527,336,798**

2019-20 FUNDING PRIORITIES
GENERAL FUND

The Superintendent's Recommended FY 2019-20 Tentative Budget provides funding for implementation of the following General Fund Priorities:

I. Continuing to attract, retain and train the best teachers, principals, and support staff by ensuring competitive employee compensation and benefits.

• Increase the pay for all certified staff by $3,000. Starting teacher pay will increase to $46,000/year (up from $43,000)	$12,027,698
• Provide annual salary schedule longevity step raise for all eligible certified and classified staff	3,900,000
• Provide 2% cost of living raise to all eligible classified employees	1,128,108
• Address identified gaps in salary scales for certain clerical staff, school police officers and school nurses as well as locally provided academic/athletic supplements.	346,969
• Provide local funding to continue competitive employee fringe benefits and to address cost increases in employer contributions to Teacher Retirement System	258,000
SUB TOTAL	**$17,660,775**

II. Establishing internationally competitive standards for student performance and an accountability system and policy framework designed to ensure that all students are challenged individually and collectively to meet more rigorous standards.

• Continue to provide support for academic competition and scholar recognition programs for students (i.e., Governor's Honors, Social Studies and Science Fairs, Reading Bowls, Key Scholars)	$59,200
• Allocate additional staff member to the Division of Curriculum and Instruction (Director of Curriculum) to provide leadership and support to the area of middle and high school curriculum	110,000
SUB TOTAL	**$169,200**

III. **Addressing student population growth, recognizing there is a significant gap between the school district's facilities and technology needs and available capital outlay revenue**.

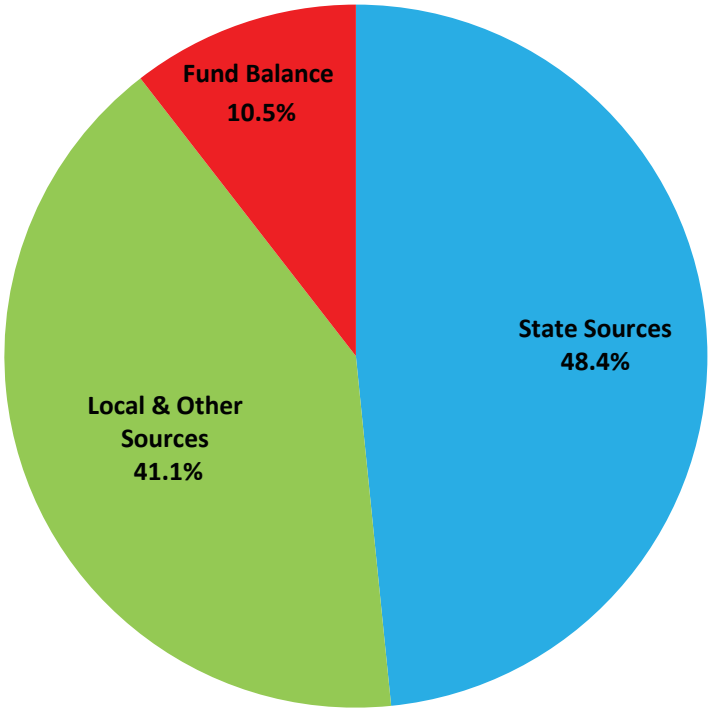
• Districtwide addition of 30 classroom teachers address student population growth and assure appropriate staffing levels to support instruction for all students	$2,287,500
SUB TOTAL	**$2,287,500**

GRAND TOTAL – GENERAL FUND PRIORITIES **$20,117,475**

GENERAL FUND REVENUE
COMPARISON OF 2018-19 BUDGET TO TENTATIVE 2019-20

	FTE	2019-20 Tentative Budget	Inc/(Dec) Over 2018-19
STATE REVENUE			
QBE Formula Earnings	42,277	$ 274,041,819	$ 18,169,702
Categorical Grants			
Pupil Transportation Program		2,204,047	86,190
Nursing		890,481	21,037
State Equalization Funding		-	-
Total Earnings for Quality Basic Education		$ 277,136,347	$ 18,276,929
Less: Current Year Local Fair Share		(51,203,337)	(4,522,136)
State Earnings for Quality Basic Education		$ 225,933,010	$ 13,754,793
State QBE Mid-Term Allocation Adjustment (Estimated)	234	2,156,064	(1,227,739)
Other State Funds and Medicaid Reimbursement		4,676,692	2,567,875
TOTAL STATE FUNDING	**42,511**	**$ 232,765,766**	**$ 15,094,929**
FEDERAL FUNDS			
Grants		$ 168,238	$ -
TOTAL FEDERAL FUNDS		**$ 168,238**	**$ -**
LOCAL REVENUE			
School Tax		$ 184,402,912	$ 10,656,555
Tuition/Testing		242,822	4,278
Earnings on Investments		442,185	269,550
Rental of Property		170,000	7,500
Indirect Cost Recoveries		86,496	2,110
Surplus Property		130,862	3,192
Tax Anticipation Note		9,750,000	(1,750,000)
Other (e.g., School Reimbursements, etc.)		2,418,107	(680,587)
TOTAL LOCAL REVENUE		**$ 197,643,384**	**$ 8,512,598**
BEGINNING FUND BALANCE			
Including Reserves for Encumbrances, and Inventories Carried Forward		50,577,465	3,402,207
TOTAL ESTIMATED REVENUE AND FUND BALANCE		**$ 481,154,853**	**$ 27,009,734**

GENERAL FUND BUDGET
TENTATIVE 2019-20 REVENUE



	2019-20 Tentative Budget	Inc/(Dec) Over 2018-19	% Inc/(Dec) Over 2018-19
State Sources	$ 232,765,766	$ 15,094,929	6.93%
Federal Sources	168,238	-	0%
Local & Other Sources	197,643,384	8,512,598	4.50%
TOTAL REVENUE	**430,577,388**	**23,607,527**	**5.80%**
Beginning Fund Balance	50,577,465	3,402,207	7.21%
TOTAL REVENUE AND FUND BALANCE	**$ 481,154,853**	**$ 27,009,734**	**5.95%**

CHEROKEE COUNTY SCHOOL DISTRICT
GEORGIA STATE DEPARTMENT OF EDUCATION
ACTUAL EARNINGS COMPARISON FOR FY 2018-20

	State Earnings FY 2017-18	State Earnings FY 2018-19	Tentative State Earnings FY 2019-20
Total Earnings for Quality Basic Education	$ 248,297,469	$ 255,872,117	$ 274,041,819
State Equalization Funding Grant	-	-	-
Nursing Services	836,749	869,444	890,481
Midterm Adjustment for Growth	2,011,919	2,246,044	2,156,064
Local Fair Share Reduction (5 Mills)	(43,670,005)	(46,681,201)	(51,203,337)
Austerity Reduction	(3,396,187)	-	-
Pupil Transportation	2,109,614	2,117,857	2,204,047
Other State Funds	3,380,560	2,562,844	4,676,692
STATE FUNDING FOR EDUCATION	$ 209,570,119	$ 216,987,105	$ 232,765,766
TOTAL FTE	42,148	42,277	42,511
STATE EARNINGS PER FTE	$ 4,972	$ 5,133	$ 5,475

2019 COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE

	Digest Year	Gross Taxable Value (40%)*	M/O Exemptions	Net Taxable Value**	%Increase/ (Decrease)**	**Exemptions as % of Value**
	1995	2,289,154,497	(267,131,954)	2,022,022,543		**-11.7%**
	1996	2,460,463,440	(276,407,358)	2,184,056,082	**8.0%**	**-11.2%**
	1997	2,627,425,494	(333,601,391)	2,293,824,103	**5.0%**	**-12.7%**
	1998	3,237,705,037	(418,917,997)	2,818,787,040	**22.9%**	**-12.9%**
	1999	3,441,471,849	(488,702,267)	2,952,769,582	**4.8%**	**-14.2%**
	2000	4,045,018,142	(594,413,203)	3,450,604,939	**16.9%**	**-14.7%**
	2001	4,832,756,424	(683,642,173)	4,149,114,251	**20.2%**	**-14.1%**
	2002	5,526,794,347	(795,286,475)	4,731,507,872	**14.0%**	**-14.4%**
	2003	5,923,938,966	(732,347,900)	5,191,591,066	**9.7%**	**-12.4%**
	2004	6,457,168,947	(792,025,490)	5,665,143,457	**9.1%**	**-12.3%**
	2005	7,176,052,989	(891,539,827)	6,284,513,162	**10.9%**	**-12.4%**
	2006	8,022,753,424	(1,032,031,566)	6,990,721,858	**11.2%**	**-12.9%**
	2007	9,134,516,975	(1,261,068,184)	7,873,448,791	**12.6%**	**-13.8%**
	2008	9,532,140,592	(1,378,141,983)	8,153,998,609	**3.6%**	**-14.5%**
	2009	9,333,687,781	(1,469,174,114)	7,864,513,667	**-3.6%**	**-15.7%**
	2010	8,561,325,583	(1,448,932,993)	7,112,392,590	**-9.6%**	**-16.9%**
	2011	8,081,733,888	(1,439,817,130)	6,641,916,758	**-6.6%**	**-17.8%**
	2012	7,521,332,528	(1,369,158,690)	6,152,173,838	**-7.4%**	**-18.2%**
	2013	7,698,335,821	(1,431,414,715)	6,266,921,106	**1.9%**	**-18.6%**
	2014	8,461,251,886	(1,623,570,343)	6,837,681,543	**9.1%**	**-19.2%**
	2015	9,090,466,045	(1,866,128,237)	7,224,337,808	**5.7%**	**-20.5%**
	2016	9,766,724,331	(2,070,919,374)	7,695,804,957	**6.5%**	**-21.2%**
	2017	10,745,139,428	(2,318,265,927)	8,426,873,501	**9.5%**	**-21.6%**
	2018	11,520,667,026	(2,559,918,061)	8,960,748,965 *	**6.3%**	**-22.2%**
Projected	2019	12,006,911,994	(2,676,250,935)	9,330,661,059	**4.1%**	**-22.3%**

*Gross Taxable Value does not reflect deduction of collection fees charged by County Tax Commissioner.

** Net Taxable Value and % Increase/Decrease are preliminary and prior to appeals and adjustments.

COMPARISON OF 2018-19 MILLAGE RATE TO RECOMMENDED 2019-20 MILLAGE RATES

In order to participate in the State's Quality Basic Education (QBE) Program, each school district is required to contribute a "required local effort" amount, determined by the State to be equal to a five mill levy on the equalized, adjusted statewide property tax digest.

For Cherokee County School District this required local effort will be ***$51,203,337 in 2019-20, representing 6.04 mills of local property tax.*** Cherokee County Government also assesses taxpayers 2.10% or 0.40 mills annually to collect local taxes, which is also included in the public schools Maintenance and Operation millage rate.

For Fiscal Year 2018-19 the total millage rate will remain 19.45 with 18.45 mills going toward Maintenance and Operation costs and 1.00 mill going toward repayment of bonds issued in previous years.

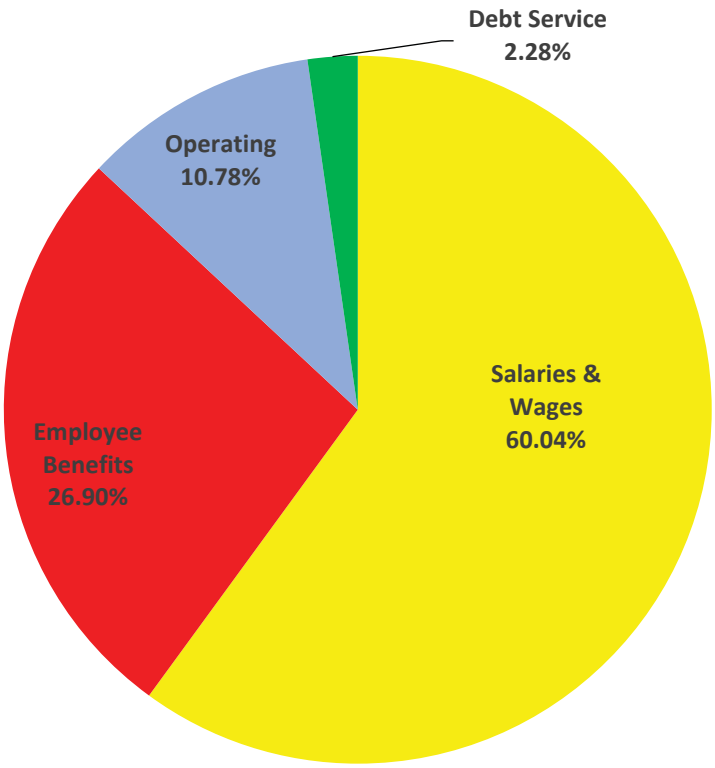
	Final 2018-19 Millage Rates	Tentative 2019-20 Millage Rates	Increase/ (Decrease)
Maintenance & Operation Millage State of Georgia Required Local Effort Quality Basic Education	5.52	6.04	0.52
Assessment by County Government for Reimbursement of Tax Collection Costs (2.10%)	0.38	0.40	0.02
Maintenance and Operation	13.05	12.01	(1.04)
Debt Service	0.50	1.00	0.50
TOTAL MILLAGE	19.45	19.45	0.00

Maintenance/Operation	18.45
Debt Service	1.00
Total	19.45

GENERAL FUND
TOTAL EXPENSE BY FUNCTION/OBJECT
2019-20 BUDGET

				IMP. OF	INSTRUCTION.				SUPPORT	MAINTEN. &	STUDENT	SUPPORT	FACS ACQ,
		INSTRUCTIONAL	PUPIL	INSTRUCTION.	STAFF	EDUCATIONAL	GENERAL	SCHOOL	SERVICES-	OPERATION	TRANSPORT.	SERVICES-	CONST SVCS.
		SERVICES	SERVICES	SERVICES	TRAINING	MEDIA	ADMIN.	ADMIN.	BUSINESS	OF PLANT	SERVICES	CENTRAL	OTHER OUT
	TOTAL	1000	2100	2210	2213	2220	2300	2400	2500	2600	2700	2800	DEBT SERV.
Salaries & Wages	$ 257,948,974	$ 193,859,343	$ 11,536,655	$ 8,798,239	$ 283,670	$ 3,252,323	$ 1,621,893	$ 18,428,199	$ 1,661,394	$ 4,554,164	$ 12,471,313	$ 1,481,781	$ -
Employee Benefits	115,580,470	86,631,514	4,908,158	3,636,819	21,701	1,380,693	632,438	8,194,811	797,199	2,208,881	6,463,441	704,815	-
SUB - TOTAL	373,529,444	280,490,857	16,444,813	12,435,058	305,371	4,633,016	2,254,331	26,623,010	2,458,593	6,763,045	18,934,754	2,186,596	-
Purchased Svcs.	14,885,432	14,496	564,003	1,067,500	8,100	1,500	86,450	-	69,458	10,599,125	194,500	2,280,300	-
Legal Svcs.	398,207	-			-		398,207						
Parts & Supplies	1,033,500	-	-	-	-	-	-	-	-	-	1,033,500	-	-
Water & Sewer	1,147,121	-	-	-	-	-	-	-	-	1,147,121	-	-	-
Per Diem of Board Members	86,400	-	-	-	-	-	86,400	-	-	-	-	-	-
Repairs & Maintenance	4,499,949	13,484	-	150,500	-	450	275	6,190	750	4,323,000	5,000	300	-
Rental of Bldgs and Equip.	74,000	-	-	-	-	-	-	21,000	-	-	53,000	-	-
Insurance	3,252	-	-	-	-	-	3,252	-	-	-	-	-	-
Communications	458,105	-	14,273	38,605	1,200	-	13,928	190,866	10,183	102,500	76,000	10,550	-
Travel	306,788	82,683	32,265	85,080	47,490	688	14,971	953	4,208	12,500	11,000	14,950	-
Web-Based Subscriptions	952,239	810,312	-	-	-	18,824	-	-	123,103	-	-	-	-
Supplies	3,247,831	2,540,157	91,350	345,159	1,150	80,305	6,254	80,000	8,631	54,100	10,000	30,725	-
Computer Software	3,036,534	2,119,639	-	243,950	-	36,300	-	-	139,000	49,500	162,000	286,145	-
Equipment under $1,000	2,667,049	811,400	3,250	96,890	-	22,600	1,000	16,644	17,560	1,232,750	117,000	30,800	317,155
Fuel & Lubricants	2,042,500	-	-	-	-	-	-	-	-	-	2,042,500	-	-
Utilities (Gas, Electricity)	6,142,135	-	-	-	-	-	-	-	-	6,142,135	-	-	-
Textbooks	1,441,000	1,441,000	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	431,097	5,639	-	1,500	21,990	396,896	1,417	-	150	-	1,500	2,005	-
Equipment over $1,000	626,498	297,488	-	5,500	-	23,010	-	-	-	299,000	-	1,500	-
Computers	5,260	5,260	-	-	-	-	-	-	-	-	-	-	-
Dues & Fees	1,065,039	465,818	1,000	74,965	101,250	-	225,671	-	56,000	64,000	60,000	16,335	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	1,777,096	-	-	-	-	-	-	-	-	-	-	-	1,777,096
Debt Service	9,777,659	-	-	-	-	-	-	-	-	-	-	-	9,777,659
SUB - TOTAL	56,104,691	8,607,376	706,141	2,109,649	181,180	580,573	837,825	315,653	429,043	24,025,731	3,766,000	2,673,610	11,871,910
TOTALS	$ 429,634,135	$ 289,098,233	$ 17,150,954	$ 14,544,707	$ 486,551	$ 5,213,589	$ 3,092,156	$ 26,938,663	$ 2,887,636	$ 30,788,776	$ 22,700,754	$ 4,860,206	$ 11,871,910

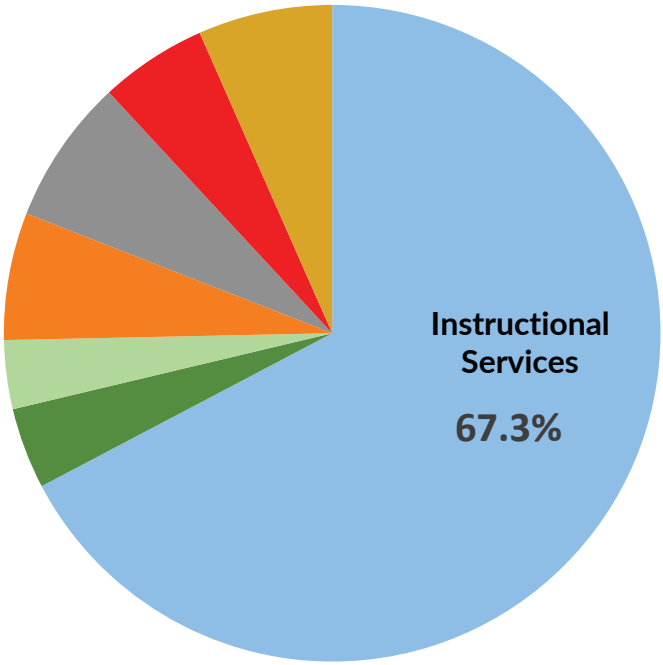
FISCAL YEAR 2019-20
GENERAL FUND TOTAL
EXPENSES BY CATEGORY



Salaries & Wages	$	257,948,974
Employee Benefits		115,580,470
Operating		46,327,032
Debt Service		9,777,659
	$	429,634,135

Note: Salaries and Employer Benefits are 86.94% of Total Operational Expenses

GENERAL FUND
TOTAL EXPENSES BY FUNCTION
FY 2019-20 BUDGET



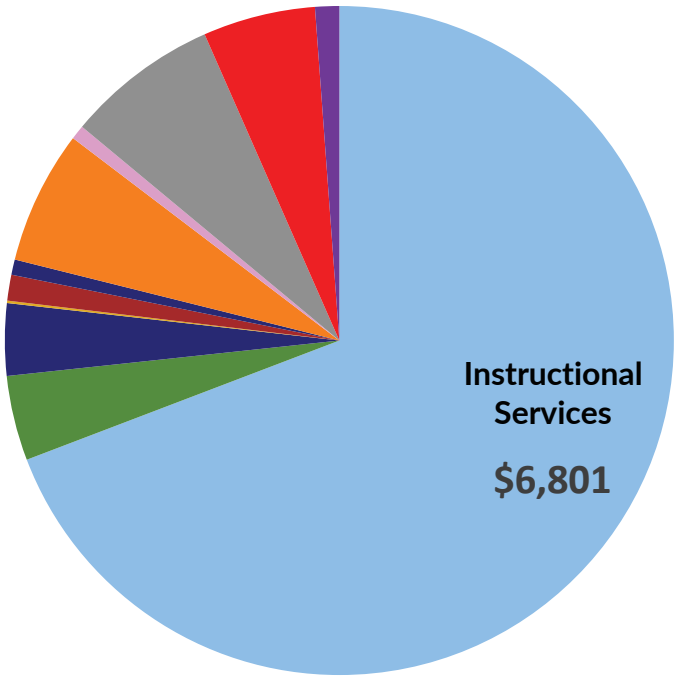
Instructional Services (67.3%)	$	289,098,233
Pupil Services (4.%)		17,150,954
Imp. of Instructional Services (3.4%)		14,544,707
School Administration (6.3%)		26,938,663
Facilities Acq. and Construction Svcs. (7.2%)		30,788,776
Student Transportation Svcs. (5.3%)		22,700,754
Other (6.6%)		28,412,048
TOTAL	**$**	**429,634,135**

Other includes: Media Services, General Admin., Business Services, Central Support Services, Other Support Services, Instructional Staff Training, Capital Improvements, Transfers, Debt Service (TAN)

Note: 67.3% of the School District's Operational Budget will be spent in the classroom

FY 2019-20
OPERATIONAL EXPENDITURES
PER STUDENT FTE

(Based on enrollment of 42,511 projected for September 2019)



Instructional Services (69.2%)	$	6,801
Pupil Services (4.1%)		403
Imp. of Instructional Services (3.5%)		342
Instructional Staff Training (.1%)		11
Educational Media Services (1.2%)		123
General Administration (.7%)		73
School Administration (6.4%)		634
Support Services-Business (.7%)		68
Maintenance & Operation (7.4%)		724
Student Transportation Services (5.4%)		534
Support Services-Central (1.2%)		114
Average Cost per Student	**$**	**9,827**

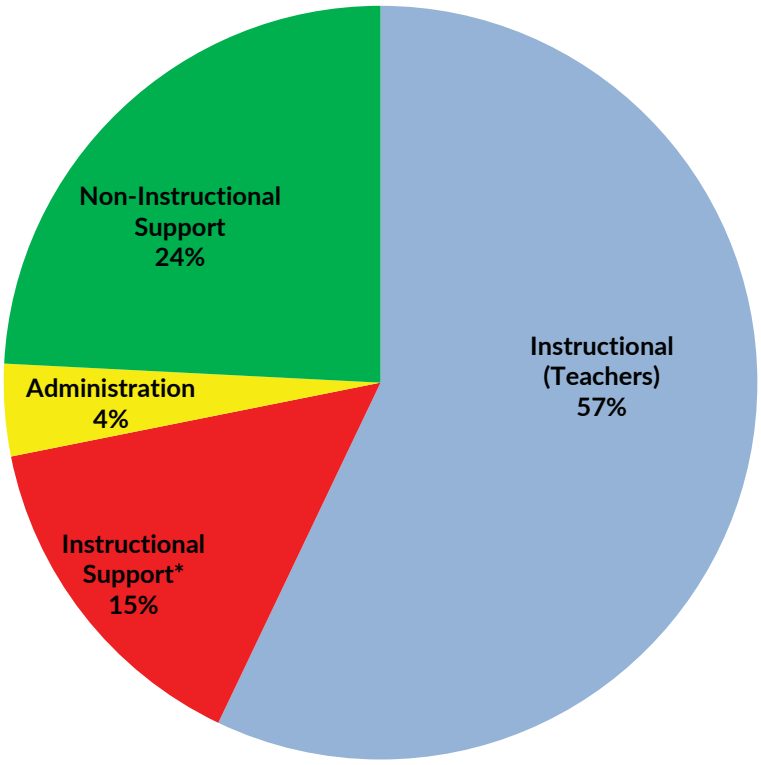
General Fund
Projected Cash Flow
2019-20

	Total	July	Aug.	Sept.	Oct.	Nov.	Dec.
Funds Available							
State Funds	$ 225,933,010	18,827,751	18,827,751	18,827,751	18,827,751	18,827,751	18,827,749
State Mid-Term Funds	2,156,064	-	-	-	-	-	-
Other State Funds	4,676,692	38,100	185,860	1,063,675	147,763	980,249	160,819
Federal Funds/Reimb.	168,238	-	-	168,238	-	-	-
Local Funds							
Taxes	184,402,912	1,603,252	2,224,372	2,418,004	4,274,562	22,447,942	125,267,189
Other	3,490,472	331,804	37,933	119,835	315,413	97,418	274,831
TAN Proceeds	9,750,000	-	-	-	9,750,000	-	-
Beg. Fund Balance	50,577,465	50,577,465					
Total Funds Available	$ 481,154,853	71,378,372	21,275,916	22,597,503	33,315,489	42,353,360	144,530,588
Expenditures							
Salaries	$ 257,948,974	20,832,428	21,716,127	21,953,162	22,402,726	22,323,849	20,790,707
Benefits	115,580,470	9,371,281	10,153,952	9,401,793	9,997,400	10,385,448	10,336,563
Other Operating Expenses	44,549,936	3,410,374	3,617,565	2,421,850	4,361,554	4,700,492	2,839,071
TAN Repayment	9,777,659	-	-	-	-	-	9,777,659
Transfers	1,777,096	148,091	148,091	148,091	148,091	148,091	148,095
Total Expenditures	$ 429,634,135	33,762,174	35,635,735	33,924,896	36,909,771	37,557,880	43,892,095
Monthly Ending Fund Balance	$ 51,520,718	37,616,198	23,256,379	11,928,986	8,334,704	13,130,184	113,768,677
Monthly Ending Fund Balance (Excluding TAN Borrowing)		37,616,198	23,256,379	11,928,986	(1,415,296)	3,380,184	113,768,677

General Fund
Projected Cash Flow
2019-20

	Jan.	Feb.	Mar.	Apr.	May	June
Funds Available						
State Funds	18,827,751	18,827,751	18,827,751	18,827,751	18,827,751	18,827,751
State Mid-Term Funds	-	-	-	718,688	718,688	718,688
Other State Funds	140,869	413,217	598,997	409,694	373,192	164,257
Federal Funds/Reimb.	-	-	-	-	-	-
Local Funds						
Taxes	7,230,276	5,369,758	3,475,918	3,610,150	3,008,887	3,472,602
Other	123,008	177,203	409,606	368,019	665,914	569,488
TAN Proceeds	-	-	-	-	-	-
Beg. Fund Balance						
Total Funds Available	26,321,904	24,787,929	23,312,272	23,934,302	23,594,432	23,752,786
Expenditures						
Salaries	21,448,651	20,843,956	21,438,261	21,320,507	21,488,339	21,390,261
Benefits	9,399,154	9,136,750	9,399,154	9,399,154	9,399,154	9,200,667
Other Operating Expenses	3,433,444	3,509,637	5,287,341	2,708,364	4,624,766	3,635,478
TAN Repayment	-	-	-	-	-	-
Transfers	148,091	148,091	148,091	148,091	148,091	148,091
Total Expenditures	34,429,340	33,638,434	36,272,847	33,576,116	35,660,350	34,374,497
Monthly Ending Fund Balance	105,661,241	96,810,736	83,850,161	74,208,347	62,142,429	51,520,718
Monthly Ending Fund Balance (Excluding TAN Borrowing)	105,661,241	96,810,736	83,850,161	74,208,347	62,142,429	51,520,718

STAFFING ALLOTMENTS BY CATEGORY
TENTATIVE 2019-20



Instructional (Teachers)	2,747
Instructional Support*	711
Administration	190
Non-Instructional Support	1,203
	4,851

*Instructional Support (Counselors, Media Center Specialists, Psychologists, SLP/OT/PT, Parapros, etc.)

Total % of resources dedicated to classroom instruction and support = 72%

2019-20 Funding Priorities
Building Fund

The Building Fund consists of three primary sources of revenue: proceeds from the issuance of General Obligation Bonds, collection of the 1% Special Purpose Local Option Sales Tax (Ed-SPLOST) for Education and limited funds earned through the State of Georgia capital outlay funding process (Georgia State Financing and Investment Commission (GSFIC)).

On November 8, 2016, the citizens of Cherokee County were asked to support the School District through approval of continuation of the Ed-SPLOST. The referendum was overwhelmingly supported by citizens and approved for the continuation of the 1% Ed-SPLOST for the years 2018 through 2022. Funds derived from Ed-SPLOST are used to pay the debt service on previously issued bonds as well as pay for current needs as it relates to technology, repair/maintenance of existing buildings and other capital outlay items.

The School Board Major System Priorities are supported by the Building Fund:

I. Addressing exploding student population growth, recognizing that there is a large gap between the school district's facilities and technology needs and available capital outlay revenue.

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for Phase II construction of a new instructional wing at Mill Creek MS		$3,500,000
• Provides funding to renovate the restrooms at the Etowah HS stadium		1,000,000
• Provides funding for Phase I construction of a new Agricultural Science building at Creekview HS		250,000
• Provides funding for Phase I construction of a new instructional wing at Woodstock MS		2,000,000
• Provides funding for Phase I construction of a new auxiliary gym at Woodstock HS		1,000,000
• Continues to fund systemwide maintenance and renovation needs identified through the Five-Year Facilities Plan, Maintenance Department Repair Records, Equipment Life Expectancy and Annual Budget Committee Findings and Recommendations	2,124,500	7,349,435
• Provides funding for up to 30 new school buses to replace those in the fleet that are 10 years or older		2,950,000
SUB TOTAL SUPPORT SERVICES & TRANSPORTATION	**$2,124,500**	**$18,049,435**

II. Utilizing technology both to improve student achievement and to increase the School District's productivity and efficiency as a major business enterprise.

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for Data Network equipment and infrastructure		$910,000
• Provides funding to replace and repair legacy computers and laptops, printers, peripherals and fileservers	4,137,000	
• Provides funding for system maintenance, security and management		1,621,400
SUB TOTAL TECHNOLOGY SERVICES	**$4,137,000**	**$2,531,400**

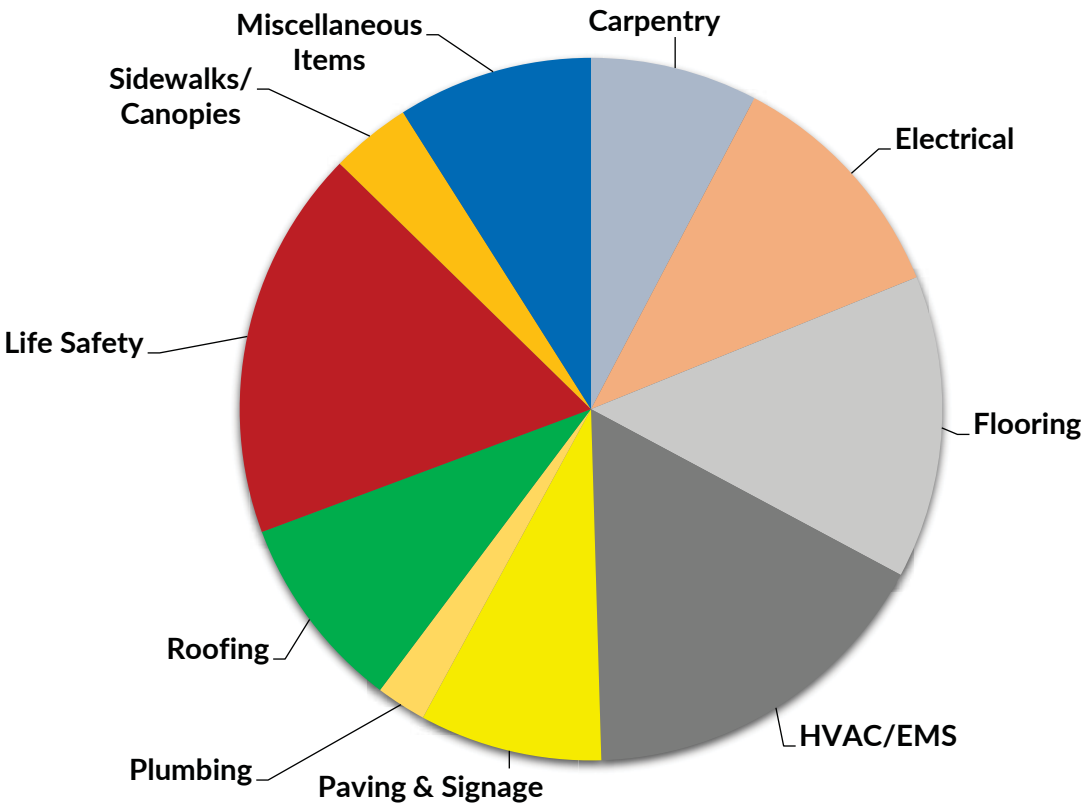
III. Insuring that all students and staff have a safe and secure environment for teaching and learning.

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for replacement of security camera recording equipment at schools	357,000	
• Provides funding for replacement of safety equipment within School Police Department	160,000	
• Provides funding to upgrade alarm systems	90,000	
SUB TOTAL SAFETY AND SECURITY	**$607,000**	**0**
GRAND TOTAL – BUILDING FUND	**$6,868,500**	**$20,580,835**

CHEROKEE COUNTY SCHOOL DISTRICT
SPLOST V
BUILDING FUND
FY 2019-20

Revenue		
State Funding (GSFIC)		**$ 924,339**
Local Funding		
1% SPLOST Collections	$ 35,382,079	
Interest and Developer Donations	946,055	
Proceeds from Sale of Bonds	35,000,000	**71,328,134**
Total Revenue		**$ 72,252,473**
Beginning Fund Balance		**17,007,840**
Total Funds Available		**$ 89,260,313**
Expenditures		
Construction		
Phase II Mill Creek MS Instructional Wing	$ 3,500,000	
Phase I Creekview HS Ag Science Building	250,000	
Phase I Woodstock MS Instructional Wing	2,000,000	
Phase I Woodstock HS Auxiliary Gym	1,000,000	
Renovate Restrooms at Etowah HS Stadium	1,000,000	**$ 7,750,000**
Miscellaneous Renovations		**9,468,935**
Safety and Security Enhancements		**607,000**
Transportation (30 Buses and Radios)		**2,950,000**
Technology		**6,668,400**
Bond Issuance Costs		**424,700**
Transfer to Debt Service		**27,020,579**
Total Expenditures		**$ 54,889,614**
Ending Fund Balance		**34,370,699**
Total Expenditures and Ending Fund Balance		**$ 89,260,313**

Support Services Facility Modifications, Renovations & Repairs
Bond Proceeds Projected Expenditures



Category	Amount
Carpentry	$466,000
Electrical	$621,260
Flooring	$925,000
HVAC/EMS	$1,078,000
Paving & Signage	$468,000
Plumbing	$70,000
Roofing	$591,000
Life Safety	$1,323,000
Sidewalks & Canopies	$246,500
System Wide & Contingency	$1,560,675
Total Projected Expenditures	**$7,349,435**

TOTAL DEBT SERVICE
BUDGET FY 2019-20

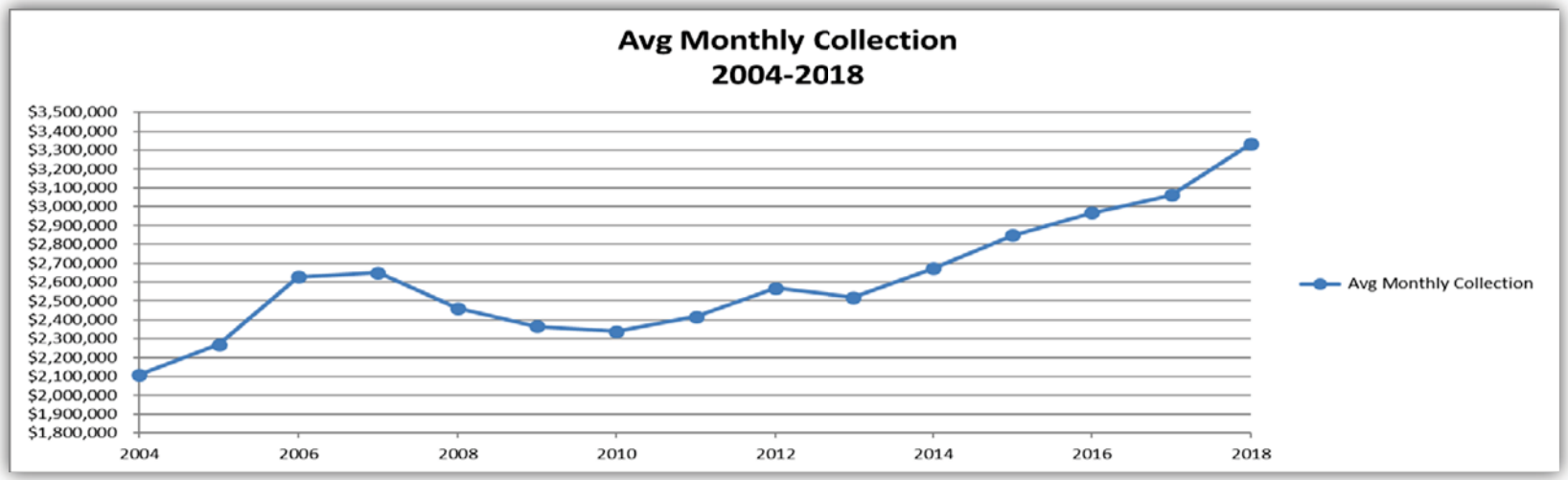
Revenue		
Local Sources		
1% SPLOST Collection Transfer from Building Fund		$ 27,020,579
1.0 Mill from Property Tax for Debt Service		8,400,000
Property Tax Collections from Previous Years		46,217
Federal Funds		
IRS Subsidies (Series 2009B and Series 2010B Bonds)		2,936,976
Other Sources		
Interest Earned		295,836
Sinking Fund Earnings (Series 2010B Bonds)		705,394
TOTAL REVENUE		**$ 39,405,002**
Beginning Fund Balance		**68,233,099**
TOTAL REVENUE AND BEGINNING FUND BALANCE		**$ 107,638,101**
Expenditures		
Bond Principal Payable	$ 16,110,000	
Bond Interest Payable	20,739,845	
Paying Agents Fees	13,550	
TOTAL EXPENSE		**$ 36,863,395**
Ending Fund Balance		**70,774,706**
TOTAL EXPENDITURES AND ENDING FUND BALANCE		**$ 107,638,101**

1% SALES TAX (2018-2022)
COMPARISON OF COLLECTIONS
AS OF MARCH 2019

REPORTING MONTH	60 MONTH COLLECTION PERIOD	PROJECTED COLLECTIONS	BOE 1% COLLECTIONS	DIFFERENCE BETWEEN ACTUAL AND PROJECTED COLLECTIONS
February 2018	**January 2018 (1)**	$ 2,482,396	$ 2,974,362	$ 491,966
March 2018	**February 2018 (2)**	2,569,511	2,610,220	40,709
April 2018	**March 2018 (3)**	2,735,881	3,482,968	747,087
May 2018	**April 2018 (4)**	2,726,393	3,174,263	447,870
June 2018	**May 2018 (5)**	2,796,817	3,361,741	564,924
July 2018	**June 2018 (6)**	2,841,541	3,476,673	635,132
August 2018	**July 2018 (7)**	2,871,634	3,479,906	608,272
September 2018	**August 2018 (8)**	2,818,552	3,366,506	547,954
October 2018	**September 2018 (9)**	2,792,606	3,108,962	316,356
November 2018	**October 2018 (10)**	2,736,315	3,627,964	891,649
December 2018	**November 2018 (11)**	2,906,999	3,499,055	592,056
January 2019	**December 2018 (12)**	3,588,310	4,145,833	557,523
February 2019	**January 2019 (13)**	2,556,868	3,278,360	721,492
March 2019	**February 2019 (14)**	2,646,596	3,135,700	489,104
		$ 39,070,419	$ 46,722,513	$ 7,652,094

Review of Historical SPLOST Receipts

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
January	1,846,501	2,018,474	2,227,395	2,367,577	2,296,911	2,180,504	2,442,747	2,769,175	3,046,673	3,063,568	3,175,864	3,574,420	3,599,489	3,719,194	3,875,740	4,145,833
February	2,054,203	2,274,791	2,638,846	2,800,280	2,846,163	2,729,722	2,351,940	2,151,326	2,361,497	2,269,305	2,322,123	2,582,194	2,557,703	2,690,919	2,953,767	3,278,360
March	2,098,242	2,022,690	2,428,963	2,608,279	1,960,064	2,196,992	2,112,848	2,238,054	2,351,696	2,563,313	2,351,488	2,529,255	2,601,849	2,642,101	2,610,220	3,135,700
April	1,813,003	2,043,951	2,439,420	2,369,407	2,408,444	1,711,344	2,481,825	2,374,900	2,577,290	2,428,310	2,627,301	2,677,568	3,008,167	2,997,418	3,482,968	
May	2,160,954	2,271,327	2,550,253	2,534,007	2,699,122	3,163,000	2,335,399	2,342,849	2,287,593	2,381,702	2,602,365	2,859,845	2,857,397	2,974,744	3,174,263	
June	2,284,814	2,387,245	2,733,425	2,996,063	2,391,211	2,216,734	2,504,521	2,387,487	2,818,714	2,454,181	2,699,208	2,866,891	2,955,324	3,101,557	3,361,741	
July	2,306,355	2,284,445	2,593,436	2,816,001	2,580,678	2,176,212	2,336,803	2,481,425	2,622,220	2,427,504	2,721,371	2,938,783	3,076,205	3,049,027	3,476,673	
August	2,135,552	2,346,742	2,883,991	2,325,093	2,695,598	2,355,890	2,369,606	2,598,259	2,615,861	2,510,633	2,782,520	2,854,492	3,021,630	3,318,077	3,479,906	
September	2,137,650	2,362,715	2,971,066	3,060,093	2,476,473	2,550,181	2,473,608	2,526,744	2,566,788	2,605,298	2,684,587	2,869,196	2,882,723	3,019,841	3,366,506	
October	2,287,771	2,651,612	2,956,752	2,516,538	2,385,210	2,097,627	2,245,568	2,473,973	2,511,420	2,493,932	2,706,244	2,754,073	3,000,520	3,113,497	3,108,962	
November	2,245,924	2,274,697	3,301,228	2,800,299	2,681,097	2,441,606	2,216,851	2,329,529	2,480,590	2,428,645	2,574,209	2,734,219	3,005,831	2,927,362	3,627,964	
December	1,950,999	2,279,752	1,805,266	2,617,693	2,107,192	2,349,124	2,183,962	2,312,919	2,567,922	2,602,645	2,828,394	2,930,681	3,044,250	3,193,785	3,499,055	
Total	**$25,321,969**	**$27,218,440**	**$31,530,041**	**$31,811,330**	**$29,528,163**	**$28,168,935**	**$28,055,678**	**$28,986,639**	**$30,808,264**	**$30,229,035**	**$32,075,673**	**$34,171,617**	**$35,611,088**	**36,747,522**	**40,017,765**	**10,559,893**
Avg Collection/Month	***$2,110,164***	***$2,268,203***	***$2,627,503***	***$2,650,944***	***$2,460,680***	***$2,364,509***	***$2,337,973***	***$2,415,553***	***$2,567,355***	***$2,519,086***	***$2,672,973***	***$2,847,635***	***$2,967,591***	**$3,062,294**	**$3,334,814**	**$3,519,964**
Annual Growth Rate	**10.36%**	**7.49%**	**15.84%**	**0.89%**	**-7.18%**	**-3.91%**	**-1.12%**	**3.32%**	**6.28%**	**-1.88%**	**6.11%**	**6.53%**	**4.21%**	**3.19%**	**8.90%**	**N/A**



DEBT SERVICE BY BOND ISSUE
INTEREST AND PRINCIPAL PAYMENTS
FY 2019-20

	Payment Date 8/1/2019	Payment Date 2/1/2020
Paying Agent: Regions Bank		
2009A Interest	185,850	-
Principal	8,000,000	-
2009B Interest*	1,419,806	1,419,806
Principal	-	-
2010B Interest*	1,126,747	1,126,747 **
Principal	-	-
2012 Interest	842,550	804,250
Principal	1,915,000	-
2014A Interest	978,963	824,088
Principal	6,195,000	-
2014B Interest	860,750	860,750
Principal	-	-
2015A Interest	2,640,625	2,640,625
Principal	-	-
2016 Interest	1,067,125	1,067,125
Principal	-	-
2017 Interest	444,894	444,894
Principal	-	-
2018 Interest	992,125	992,125
Principal	-	-
TOTAL PAYMENT	**$ 26,669,435**	**$ 10,180,410**

*Does NOT include federal subsidies on the Series 2009B BABs or the Series 2010B QSCBs because they are subject to Congressional appropriation annually. The District anticipates receiving a federal subsidy payment totaling $461,153 on August 1, 2019 and February 1, 2020 for the Series 2009B BABs and $1,007,335 on August 1, 2019 and February 1, 2020 for the Series 2010B QSCBs.

**The District makes an annual payment of $3,680,866 on or around January 15 of each year into the Series 2010B QSCB Invested Sinking Fund. The Invested Sinking Fund is structured to fully pay the debt service on the Series 2010B Bonds, thereby making the annual deposit into the Invested Sinking Fund the debt service obligation on the Series 2010B Bonds.

DEBT SERVICE FUND BALANCE
2018-2034

The following chart shows the debt service payments scheduled, compared to the SPLOST income projected (at 3% growth), projected property tax and IRS subsidy revenue, and the fund balance that would grow as a result. This assumes debt service payments as currently scheduled; higher payments would eliminate more principal and reduce interest payments accordingly.

FISCAL YEAR	DEBT OUTSTANDING (PRINCIPAL + INTEREST)	PROJECTED SPLOST COLLECTION TRANSFER FROM BUILDING FUND	PROJECTED PROPERTY TAX COLLECTIONS	PROJECTED SUBSIDY REVENUES	ACCUMULATED FUND BALANCE
Beginning Fund Balance					
SPLOST Fund 6/30/2018					$50,741,514
2018-19	($30,227,905)	$38,600,672	$4,200,106	$2,962,295	66,276,682
2019-20	(36,849,845)	27,020,579	8,400,000	2,936,976	67,784,392
2020-21	(41,135,319)	29,154,832	8,400,000	2,936,976	67,140,881
2021-22	(43,863,444)	30,029,478	8,400,000	2,936,976	64,643,891
2022-23	(44,586,819)	30,930,363	8,400,000	2,936,976	62,324,410
2023-24	(45,383,444)	31,858,274	8,400,000	2,936,976	60,136,216
2024-25	(46,794,865)	32,814,022	8,400,000	2,803,945	57,359,318
2025-26	(58,372,291)	33,798,443	8,400,000	2,548,750	43,734,220
2026-27	(48,172,182)	34,812,396	8,400,000	2,323,876	41,098,311
2027-28	(64,251,760)	35,856,768	8,400,000	1,698,791	22,802,110
2028-29	(39,307,395)	36,932,471	8,400,000	588,208	29,415,394
2029-30	(21,428,213)	38,040,445	8,400,000	-	54,427,626
2030-31	(21,404,713)	39,181,658	8,400,000	-	80,604,572
2031-32	(21,435,175)	40,357,108	8,400,000	-	107,926,505
2032-33	(21,438,563)	41,567,821	8,400,000	-	136,455,763
2033-34	(14,596,850)	42,814,856	8,400,000	-	173,073,769
TOTAL	($599,248,782)	$563,770,186	$130,200,106	$27,610,745	$173,073,769

Series Aggregate Debt Service

Series 2009A			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2019	8,000,000	185,850	8,185,850
2/1/2020			
8/1/2020			
2/1/2021			
8/1/2021			
2/1/2022			
8/1/2022			
2/1/2023			
8/1/2023			
2/1/2024			
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2/1/2030			
8/1/2030			
2/1/2031			
8/1/2031			
2/1/2032			
8/1/2032			
2/1/2033			
8/1/2033			
Total	**8,000,000**	**185,850**	**8,185,850**

Series 2009B				
Dates	**Principal**	**Interest**	**BABs Subsidy[1]**	**Net Debt Service**
8/1/2019		1,419,806	(461,153)	958,653
2/1/2020		1,419,806	(461,153)	958,653
8/1/2020		1,419,806	(461,153)	958,653
2/1/2021		1,419,806	(461,153)	958,653
8/1/2021		1,419,806	(461,153)	958,653
2/1/2022		1,419,806	(461,153)	958,653
8/1/2022		1,419,806	(461,153)	958,653
2/1/2023		1,419,806	(461,153)	958,653
8/1/2023		1,419,806	(461,153)	958,653
2/1/2024		1,419,806	(461,153)	958,653
8/1/2024	13,955,000	1,419,806	(461,153)	14,913,653
2/1/2025		1,010,227	(328,122)	682,105
8/1/2025	12,815,000	1,010,227	(328,122)	13,497,105
2/1/2026		634,107	(205,958)	428,149
8/1/2026	9,785,000	634,107	(205,958)	10,213,149
2/1/2027		346,917	(112,679)	234,238
8/1/2027	6,810,000	346,917	(112,679)	7,044,238
2/1/2028		147,044	(47,760)	99,284
8/1/2028	5,010,000	147,044	(47,760)	5,109,284
2/1/2029				
8/1/2029				
2/1/2030				
8/1/2030				
2/1/2031				
8/1/2031				
2/1/2032				
8/1/2032				
2/1/2033				
8/1/2033				
Total	**48,375,000**	**19,894,457**	**-6,461,721**	**61,807,736**

1. Assumes subsidy reduced by 7.2% through maturity.

Series Aggregate Debt Service

Series 2010B (QSCBs)							
Dates	Principal	Interest	Subsidy[1]	Appendix A	Appendix B	ISF Earnings	Net Debt Service
8/1/2019		1,126,747	(1,007,335)		(766,386)	(360,361)	(1,007,335)
2/1/2020		1,126,747	(1,007,335)	2,899,152		(345,033)	2,673,531
8/1/2020		1,126,747	(1,007,335)		(723,731)	(403,016)	(1,007,335)
2/1/2021		1,126,747	(1,007,335)	2,942,661		(388,542)	2,673,531
8/1/2021		1,126,747	(1,007,335)		(679,353)	(447,395)	(1,007,336)
2/1/2022		1,126,747	(1,007,335)	2,985,517		(431,398)	2,673,531
8/1/2022		1,126,747	(1,007,335)		(630,487)	(496,260)	(1,007,335)
2/1/2023		1,126,747	(1,007,335)	3,029,684		(475,565)	2,673,531
8/1/2023		1,126,747	(1,007,335)		(582,237)	(544,510)	(1,007,335)
2/1/2024		1,126,747	(1,007,335)	3,078,089		(523,970)	2,673,531
8/1/2024		1,126,747	(1,007,335)		(525,472)	(601,276)	(1,007,336)
2/1/2025		1,126,747	(1,007,335)	3,135,029		(580,910)	2,673,531
8/1/2025		1,126,747	(1,007,335)		(483,137)	(643,610)	(1,007,335)
2/1/2026		1,126,747	(1,007,335)	3,188,066		(633,947)	2,673,531
8/1/2026	375,000	1,126,747	(1,007,335)		(804,038)	(697,709)	(1,007,335)
2/1/2027		1,116,198	(997,904)	3,246,295		(681,628)	2,682,961
8/1/2027	18,190,000	1,116,198	(997,904)		(18,559,644)	(746,554)	(997,904)
2/1/2028		604,514	(540,448)	3,680,866	(604,514)		3,140,418
8/1/2028	21,490,000	604,514	(540,448)		(22,094,514)		(540,448)
2/1/2029							
8/1/2029							
2/1/2030							
8/1/2030							
2/1/2031							
8/1/2031							
2/1/2032							
8/1/2032							
2/1/2033							
8/1/2033							
Total	**40,055,000**	**20,342,631**	**-18,186,729**	**28,185,358**	**-46,453,513**	**-9,001,683**	**14,941,065**

Series 2012			
Dates	Principal	Interest	Debt Service
8/1/2019	1,915,000	842,550	2,757,550
2/1/2020		804,250	804,250
8/1/2020	1,995,000	804,250	2,799,250
2/1/2021		754,375	754,375
8/1/2021	2,095,000	754,375	2,849,375
2/1/2022		702,000	702,000
8/1/2022	2,200,000	702,000	2,902,000
2/1/2023		647,000	647,000
8/1/2023	2,310,000	647,000	2,957,000
2/1/2024		589,250	589,250
8/1/2024	2,425,000	589,250	3,014,250
2/1/2025		528,625	528,625
8/1/2025	2,545,000	528,625	3,073,625
2/1/2026		465,000	465,000
8/1/2026	2,670,000	465,000	3,135,000
2/1/2027		398,250	398,250
8/1/2027	1,955,000	398,250	2,353,250
2/1/2028		349,375	349,375
8/1/2028	2,055,000	349,375	2,404,375
2/1/2029		298,000	298,000
8/1/2029	2,155,000	298,000	2,453,000
2/1/2030		244,125	244,125
8/1/2030	2,265,000	244,125	2,509,125
2/1/2031		187,500	187,500
8/1/2031	2,380,000	187,500	2,567,500
2/1/2032		128,000	128,000
8/1/2032	2,500,000	128,000	2,628,000
2/1/2033		65,500	65,500
8/1/2033	2,620,000	65,500	2,685,500
Total	**34,085,000**	**13,165,050**	**47,250,050**

1. Assumes subsidy reduced by 7.2% through maturity.

Series Aggregate Debt Service

Series 2014A				Series 2014B				Series 2015			
Dates	**Principal**	**Interest**	**Debt Service**	**Dates**	**Principal**	**Interest**	**Debt Service**	**Dates**	**Principal**	**Interest**	**Debt Service**
8/1/2019	6,195,000	978,963	7,173,963	8/1/2019		860,750	860,750	8/1/2019		2,640,625	2,640,625
2/1/2020		824,088	824,088	2/1/2020		860,750	860,750	2/1/2020		2,640,625	2,640,625
8/1/2020	6,495,000	824,088	7,319,088	8/1/2020	3,840,000	860,750	4,700,750	8/1/2020		2,640,625	2,640,625
2/1/2021		661,713	661,713	2/1/2021		764,750	764,750	2/1/2021	1,450,000	2,640,625	4,090,625
8/1/2021	5,360,000	661,713	6,021,713	8/1/2021	3,835,000	764,750	4,599,750	8/1/2021		2,604,375	2,604,375
2/1/2022		527,713	527,713	2/1/2022		668,875	668,875	2/1/2022	3,745,000	2,604,375	6,349,375
8/1/2022	3,385,000	527,713	3,912,713	8/1/2022	4,825,000	668,875	5,493,875	8/1/2022		2,510,750	2,510,750
2/1/2023		443,088	443,088	2/1/2023		548,250	548,250	2/1/2023	4,685,000	2,510,750	7,195,750
8/1/2023	2,795,000	443,088	3,238,088	8/1/2023	5,320,000	548,250	5,868,250	8/1/2023		2,393,625	2,393,625
2/1/2024		373,213	373,213	2/1/2024		415,250	415,250	2/1/2024	5,740,000	2,393,625	8,133,625
8/1/2024	2,100,000	373,213	2,473,213	8/1/2024	6,810,000	415,250	7,225,250	8/1/2024		2,250,125	2,250,125
2/1/2025		320,713	320,713	2/1/2025		245,000	245,000	2/1/2025	6,975,000	2,250,125	9,225,125
8/1/2025	1,245,000	320,713	1,565,713	8/1/2025	9,800,000	245,000	10,045,000	8/1/2025		2,075,750	2,075,750
2/1/2026		289,588	289,588	2/1/2026				2/1/2026	13,930,000	2,075,750	16,005,750
8/1/2026		289,588	289,588	8/1/2026				8/1/2026		1,727,500	1,727,500
2/1/2027		289,588	289,588	2/1/2027				2/1/2027	19,080,000	1,727,500	20,807,500
8/1/2027		289,588	289,588	8/1/2027				8/1/2027		1,250,500	1,250,500
2/1/2028		289,588	289,588	2/1/2028				2/1/2028	23,105,000	1,250,500	24,355,500
8/1/2028		289,588	289,588	8/1/2028				8/1/2028		697,875	697,875
2/1/2029		289,588	289,588	2/1/2029				2/1/2029	5,040,000	697,875	5,737,875
8/1/2029	2,445,000	289,588	2,734,588	8/1/2029				8/1/2029		571,875	571,875
2/1/2030		228,463	228,463	2/1/2030				2/1/2030	5,295,000	571,875	5,866,875
8/1/2030	2,565,000	228,463	2,793,463	8/1/2030				8/1/2030		439,500	439,500
2/1/2031		164,338	164,338	2/1/2031				2/1/2031	5,570,000	439,500	6,009,500
8/1/2031	2,690,000	164,338	2,854,338	8/1/2031				8/1/2031		300,250	300,250
2/1/2032		113,900	113,900	2/1/2032				2/1/2032	5,855,000	300,250	6,155,250
8/1/2032	2,790,000	113,900	2,903,900	8/1/2032				8/1/2032		153,875	153,875
2/1/2033		58,100	58,100	2/1/2033				2/1/2033	6,155,000	153,875	6,308,875
8/1/2033	2,905,000	58,100	2,963,100	8/1/2033				8/1/2033			
Total	**40,970,000**	**10,726,313**	**51,696,313**	**Total**	**34,430,000**	**7,866,500**	**42,296,500**	**Total**	**106,625,000**	**44,514,500**	**151,139,500**

Series Aggregate Debt Service

Series 2016				Series 2017				Series 2018			
Dates	**Principal**	**Interest**	**Debt Service**	**Dates**	**Principal**	**Interest**	**Debt Service**	**Dates**	**Principal**	**Interest**	**Debt Service**
8/1/2019		1,067,125	1,067,125	8/1/2019		444,894	444,894	8/1/2019		992,125	992,125
2/1/2020		1,067,125	1,067,125	2/1/2020		444,894	444,894	2/1/2020		992,125	992,125
8/1/2020	7,490,000	1,067,125	8,557,125	8/1/2020		444,894	444,894	8/1/2020		992,125	992,125
2/1/2021		879,875	879,875	2/1/2021		444,894	444,894	2/1/2021		992,125	992,125
8/1/2021	10,065,000	879,875	10,944,875	8/1/2021		444,894	444,894	8/1/2021		992,125	992,125
2/1/2022		628,250	628,250	2/1/2022		444,894	444,894	2/1/2022		992,125	992,125
8/1/2022	12,010,000	628,250	12,638,250	8/1/2022		444,894	444,894	8/1/2022		992,125	992,125
2/1/2023		328,000	328,000	2/1/2023		444,894	444,894	2/1/2023		992,125	992,125
8/1/2023	13,120,000	328,000	13,448,000	8/1/2023		444,894	444,894	8/1/2023		992,125	992,125
2/1/2024				2/1/2024		444,894	444,894	2/1/2024		992,125	992,125
8/1/2024				8/1/2024		444,894	444,894	8/1/2024		992,125	992,125
2/1/2025				2/1/2025		444,894	444,894	2/1/2025		992,125	992,125
8/1/2025				8/1/2025		444,894	444,894	8/1/2025		992,125	992,125
2/1/2026				2/1/2026	5,265,000	444,894	5,709,894	2/1/2026		992,125	992,125
8/1/2026				8/1/2026		313,269	313,269	8/1/2026		992,125	992,125
2/1/2027				2/1/2027	5,530,000	313,269	5,843,269	2/1/2027		992,125	992,125
8/1/2027				8/1/2027		175,019	175,019	8/1/2027		992,125	992,125
2/1/2028				2/1/2028	5,815,000	175,019	5,990,019	2/1/2028		992,125	992,125
8/1/2028				8/1/2028		29,644	29,644	8/1/2028		992,125	992,125
2/1/2029				2/1/2029	295,000	29,644	324,644	2/1/2029		992,125	992,125
8/1/2029				8/1/2029		22,269	22,269	8/1/2029	7,180,000	992,125	8,172,125
2/1/2030				2/1/2030	300,000	22,269	322,269	2/1/2030		812,625	812,625
8/1/2030				8/1/2030		14,769	14,769	8/1/2030	7,540,000	812,625	8,352,625
2/1/2031				2/1/2031	295,000	14,769	309,769	2/1/2031		624,125	624,125
8/1/2031				8/1/2031		10,344	10,344	8/1/2031	7,920,000	624,125	8,544,125
2/1/2032				2/1/2032	325,000	10,344	335,344	2/1/2032		426,125	426,125
8/1/2032				8/1/2032		5,469	5,469	8/1/2032	8,315,000	426,125	8,741,125
2/1/2033				2/1/2033	350,000	5,469	355,469	2/1/2033		218,250	218,250
8/1/2033				8/1/2033				8/1/2033	8,730,000	218,250	8,948,250
Total	**42,685,000**	**6,873,625**	**49,558,625**	**Total**	**18,175,000**	**7,370,075**	**25,545,075**	**Total**	**39,685,000**	**24,996,875**	**64,681,875**

Series Aggregate Debt Service

Aggregate Debt Service			
Dates	**Principal**	**Gross Interest**	**Gross Debt Service**
8/1/2019	16,110,000	10,559,435	26,669,435
2/1/2020	0	10,180,410	10,180,410
8/1/2020	19,820,000	10,180,410	30,000,410
2/1/2021	1,450,000	9,684,910	11,134,910
8/1/2021	21,355,000	9,648,660	31,003,660
2/1/2022	3,745,000	9,114,785	12,859,785
8/1/2022	22,420,000	9,021,160	31,441,160
2/1/2023	4,685,000	8,460,660	13,145,660
8/1/2023	23,545,000	8,343,535	31,888,535
2/1/2024	5,740,000	7,754,910	13,494,910
8/1/2024	25,290,000	7,611,410	32,901,410
2/1/2025	6,975,000	6,918,455	13,893,455
8/1/2025	26,405,000	6,744,080	33,149,080
2/1/2026	19,195,000	6,028,210	25,223,210
8/1/2026	12,830,000	5,548,335	18,378,335
2/1/2027	24,610,000	5,183,847	29,793,847
8/1/2027	26,955,000	4,568,597	31,523,597
2/1/2028	28,920,000	3,808,163	32,728,163
8/1/2028	28,555,000	3,110,163	31,665,163
2/1/2029	5,335,000	2,307,231	7,642,231
8/1/2029	11,780,000	2,173,856	13,953,856
2/1/2030	5,595,000	1,879,356	7,474,356
8/1/2030	12,370,000	1,739,481	14,109,481
2/1/2031	5,865,000	1,430,231	7,295,231
8/1/2031	12,990,000	1,286,556	14,276,556
2/1/2032	6,180,000	978,619	7,158,619
8/1/2032	13,605,000	827,369	14,432,369
2/1/2033	6,505,000	501,194	7,006,194
8/1/2033	14,255,000	341,850	14,596,850
Total	**413,085,000**	**155,935,877**	**569,020,877**

Annual Debt Service -6/30	
Dates	**Gross Debt Service**
6/30/2020	36,849,845
6/30/2021	41,135,319
6/30/2022	43,863,444
6/30/2023	44,586,819
6/30/2024	45,383,444
6/30/2025	46,794,865
6/30/2026	58,372,291
6/30/2027	48,172,182
6/30/2028	64,251,760
6/30/2029	39,307,395
6/30/2030	21,428,213
6/30/2031	21,404,713
6/30/2032	21,435,175
6/30/2033	21,438,563
6/30/2034	14,596,850
Total	**569,020,877**

Annual IRS Subsidies -6/30	
Dates	**Subsidies**
6/30/2020	(2,936,976)
6/30/2021	(2,936,976)
6/30/2022	(2,936,976)
6/30/2023	(2,936,976)
6/30/2024	(2,936,976)
6/30/2025	(2,803,945)
6/30/2026	(2,548,750)
6/30/2027	(2,323,876)
6/30/2028	(1,698,791)
6/30/2029	(588,208)
6/30/2030	0
6/30/2031	0
6/30/2032	0
6/30/2033	0
6/30/2034	0
Total	**(24,648,450)**

SPECIAL REVENUE FUNDS
FEDERAL/STATE/COMPETITIVE GRANTS
FY 2019-20
(Estimated Grant Award for Budget Purposes)

	TOTAL GRANTS	TITLE I	TITLE II	TITLE III	TITLE IV	TITLE VI-B	JUNIOR ROTC	HEAD START	PERKINS	FEDERAL PRESCHOOL	GA LOTTERY PRE K
REVENUE											
State Revenue	$ 816,382	-	-	-	-	-	-	-	-	-	$ 816,382
Federal Revenue	14,934,521	$ 4,713,768	$ 754,884	$ 346,582	$ 467,875	$ 7,396,900	$ 349,533	$ 468,822	$ 246,646	$ 189,511	-
TOTAL REVENUE	**$ 15,750,903**	**$ 4,713,768**	**$ 754,884**	**$ 346,582**	**$ 467,875**	**$ 7,396,900**	**$ 349,533**	**$ 468,822**	**$ 246,646**	**$ 189,511**	**$ 816,382**
INCOMING TRANSFERS	1,043,763	-	-	-	-	-	978,426	-	-	20,837	44,500
TOTAL	**$ 16,794,666**	**$ 4,713,768**	**$ 754,884**	**$ 346,582**	**$ 467,875**	**$ 7,396,900**	**$ 1,327,959**	**$ 468,822**	**$ 246,646**	**$ 210,348**	**$ 860,882**
EXPENDITURES											
Instructional Services	$ 9,724,516	$ 3,424,979	-	$ 2,500	$ 90,710	$ 3,362,325	$ 1,327,959	$ 468,822	$ 170,899	$ 15,440	$ 860,882
Pupil Services	4,228,791	330,185	-	22,042	224,952	3,651,612	-	-	-	-	-
Imp. Of Instructional Svcs.	76,297	-	-	-	6,600	39,450	-	-	30,247	-	-
Instructional Staff Training	1,892,476	654,554	$ 746,279	315,102	138,541	-	-	-	38,000	-	-
Educational Media Services	169,772	155,334	-	6,938	-	-	-	-	7,500	-	-
General Administration	96,922	89,850	-	-	7,072	-	-	-	-	-	-
Student Transportation Svcs.	597,287	58,866	-	-	-	343,513	-	-	-	194,908	-
Support Services - Central	8,605	-	8,605	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 16,794,666**	**$ 4,713,768**	**$ 754,884**	**$ 346,582**	**$ 467,875**	**$ 7,396,900**	**$ 1,327,959**	**$ 468,822**	**$ 246,646**	**$ 210,348**	**$ 860,882**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FEDERAL PROGRAMS DETAIL

TITLE I

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	1,929,090	-	-	-	-	-	-	-	**1,929,090**
511300	SUBSTITUTE FOR CERTIFIED EMPS	19,250	-	-	109,703	-	-	-	-	**128,953**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	450	-	-	-	-	-	-	-	**450**
514000	SALARIES AIDES AND PARAPROS	59,610	-	-	-	-	-	-	-	**59,610**
514200	CLERICAL	-	-	-	-	-	-	-	-	-
516100	TECHNOLOGY SPECIALIST	-	-	-	-	-	-	-	-	-
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	179,194	-	-	-	-	-	-	**179,194**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	26,503	-	**26,503**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	342,442	9,289	-	-	-	**351,731**
519900	SALARIES OTHER	-	929	-	-	89,346	-	-	-	**90,275**
520000	BENEFITS	911,712	98,435	-	165,600	38,109	-	2,027	-	**1,215,883**
530000	PURCHASED PROFESSIONAL SERV	8,000	-	-	22,550	-	-	-	-	**30,550**
553200	WEB-BASED SUBS & LICENSE	55,900	4,500	-	-	-	-	-	-	**60,400**
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,800	-	-	4,497	5,440	-	-	-	**14,737**
559500	OTHER PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
561000	SUPPLIES S/W AND SPECIAL ALLOT	141,800	47,127	-	2,000	12,150	-	-	-	**203,077**
561600	EXPENDABLE EQUIPT COMPUTER	294,367	-	-		-	-	-	-	**294,367**
562000	NATURAL GAS, GAS AND FUEL	-	-	-		-	-	30,336	-	**30,336**
581000	DUES AND FEES	-	-	-	7,762	1,000	-	-	-	**8,762**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	89,850	-	-	**89,850**
Grand Total Title I		**3,424,979**	**330,185**	**-**	**654,554**	**155,334**	**89,850**	**58,866**	**-**	**4,713,768**

TITLE II

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	113,674	-	-	-	-	**113,674**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-	-	-	-	-	-
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	81,450	-	-	-	-	**81,450**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	122,547	-	-	-	-	**122,547**
520000	BENEFITS	-	-	-	66,238	-	-	-	-	**66,238**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	191,572	-	-	-	-	**191,572**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	475	-	-	-	265	**740**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	8,510	-	-	-	-	**8,510**
561200	COMPUTER SOFTWARE	-	-	-		-	-	-	7,440	**7,440**
564200	BOOKS AND PERIODICALS	-	-	-	33,618	-	-	-	-	**33,618**
581000	DUES AND FEES	-	-	-	128,195	-	-	-	900	**129,095**
Grand Total Title II		**-**	**-**	**-**	**746,279**	**-**	**-**	**-**	**8,605**	**754,884**

TITLE III

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	10,000	-	-	-	-	**10,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	196,212	-	-	-	-	**196,212**
519900	SALARIES OTHER	-	-	-	-	-	-	-	-	-
520000	BENEFITS	-	-	-	83,390	-	-	-	-	**83,390**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	10,000	-	-	-	-	**10,000**
553000	COMMUNICATIONS, POSTAGE, UPS	-	-	-	-	-	-	-	-	-
553200	WEB-BASED SUBS & LICENSE	-	19,642	-	-	-	-	-	-	**19,642**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	7,300	-	-	-	-	**7,300**
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,500	2,400	-	2,500	6,938	-	-	-	**14,338**
564200	BOOKS AND PERIODICALS	-	-	-	-	-	-	-	-	-
581000	DUES AND FEES	-	-	-	5,700	-	-	-	-	**5,700**
Grand Total Title III		**2,500**	**22,042**	**-**	**315,102**	**6,938**	**-**	**-**	**-**	**346,582**

TITLE IV

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	65,475	-	-	-	-	**65,475**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	9,000	-	-	-	-	**9,000**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	-
519100	OTHER ADMINISTRATIVE PERSONNEL	-	130,000	-	-	-	-	-	-	**130,000**
522000	BENEFITS	-	55,250	-	5,330	-	-	-	-	**60,580**
530000	PURCHASED PROFESSIONAL SERV	10,500	17,500	-	35,000	-	-	-	-	**63,000**
553200	WEB-BASED SUBS & LICENSE	44,519	-	-	-	-	-	-	-	**44,519**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	8,052	2,200	7,366	-	-	-	-	**17,618**
561000	SUPPLIES S/W AND SPECIAL ALLOT	20,691	-	2,200	13,370	-	-	-	-	**36,261**
561500	EXPENDABLE EQUIPT		10,000	-	-	-	-	-	-	**10,000**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	-
564200	BOOKS AND PERIODICALS	-	-	-	-	-	-	-	-	-
581000	DUES AND FEES	15,000	4,150	2,200	3,000	-	-	-	-	**24,350**
588000	FEDERAL INDIRECT COST CHARGES				-	-	7,072	-	-	**7,072**
Grand Total Title IV		**90,710**	**224,952**	**6,600**	**138,541**	**-**	**7,072**	**-**	**-**	**467,875**

TITLE VI-B

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	53,565	-	-	-	-	-	-	-	**53,565**
514000	SALARIES AIDES AND PARAPROS	2,140,361	39,876	-	-	-	-	-	-	**2,180,237**
514500	INTERPRETERS	5,000	-	-	-	-	-	-	-	**5,000**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	65,200	-	**65,200**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	2,051,133	-	-	-	-	-	-	**2,051,133**
520000	BENEFITS	1,058,548	772,867	-	-	-	-	-	-	**1,831,415**
530000	PURCHASED PROFESSIONAL SERV	1,500	659,500	-	-	-	-	-	-	**661,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	4,900	23,250	-	-	-	-	-	**28,150**
561000	SUPPLIES S/W AND SPECIAL ALLOT	18,351	121,836	-	-	-	-	7,002	-	**147,189**
561100	SUPPLIES-TECHNOLOGY RELATED	-	1,500	-	-	-	-	-	-	**1,500**
561500	EXPENDABLE EQUIPT	85,000			-	-	-		-	
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	271,311	-	**271,311**
564200	BOOKS AND PERIODICALS	-	-	2,500	-	-	-	-	-	**2,500**
581000	DUES AND FEES	-	-	13,700	-	-	-	-	-	**13,700**
Grand Total Title VI-B		**3,362,325**	**3,651,612**	**39,450**	**-**	**-**	**-**	**343,513**	**-**	**7,396,900**

Perkins

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS		-	400	5,000	-	-	-	-	5,400
530000	PURCHASED PROFESSIONAL SERV	25,100	-	29,847	-	-	-	-	-	54,947
553200	WEB-BASED SUBS & LICENSE	5,400	-	-	-	-	-	-	-	5,400
558000	TRAVEL-REGULAR PROGRAMS EMPS		-	-	26,000	-	-	-	-	26,000
561000	SUPPLIES S/W AND SPECIAL ALLOT	60,000	-	-	-	6,000	-	-	-	66,000
561200	PURCHASE OF COMPUTER SOFTWARE	30,520	-	-	-	-	-	-	-	30,520
561500	EXPENDABLE EQUIP UNDER $5000	45,000	-	-	-	1,500	-	-	-	46,500
561600	EXPENDABLE EQUIPT COMPUTER	4,079	-	-	-	-	-	-	-	4,079
564200	BOOKS AND PERIODICALS	800	-	-	-	-	-	-	-	800
581000	DUES AND FEES		-	-	7,000	-	-	-	-	7,000
Grand Total Perkins		**170,899**	**-**	**30,247**	**38,000**	**7,500**	**-**	**-**	**-**	**246,646**

Junior ROTC Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	1,054,597								1,054,597
522000	BENEFITS	273,362								273,362
Grand Total ROTC		**1,327,959**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,327,959**

Ninth District Opportunity Head Start

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
514000	SALARIES AIDES AND PARAPROS	468,822	-	-	-	-	-	-	-	468,822
Grand Total Head Start		**468,822**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**468,822**

Federal Preschool Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
518000	SALARIES BUS DRIVERS		-	-	-	-	-	80,152	-	80,152
522000	BENEFITS		-	-	-	-	-	5,588	-	5,588
561000	SUPPLIES S/W AND SPECIAL ALLOT	15,440	-	-	-	-	-	-	-	15,440
562000	NATURAL GAS, GAS AND FUEL		-	-	-	-	-	109,168	-	109,168
Grand Total Federal Preschool		**15,440**	**-**	**-**	**-**	**-**	**-**	**194,908**	**-**	**210,348**

Georgia Lottery Pre K Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2700	2800	FY 2019-20 PROJECTED BUDGET
518000	SALARIES BUS DRIVERS	641,467	-	-	-	-	-	-	-	641,467
522000	BENEFITS	205,915	-	-	-	-	-	-	-	205,915
561000	SUPPLIES S/W AND SPECIAL ALLOT	13,500	-	-	-	-	-	-	-	13,500
562000	NATURAL GAS, GAS AND FUEL		-	-	-	-	-	-	-	-
Grand Total Georgia Lottery Pre K		**860,882**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**860,882**

TOTAL BY FUNCTION		**9,724,516**	**4,228,791**	**76,297**	**1,892,476**	**169,772**	**96,922**	**597,287**	**8,605**	**16,794,666**

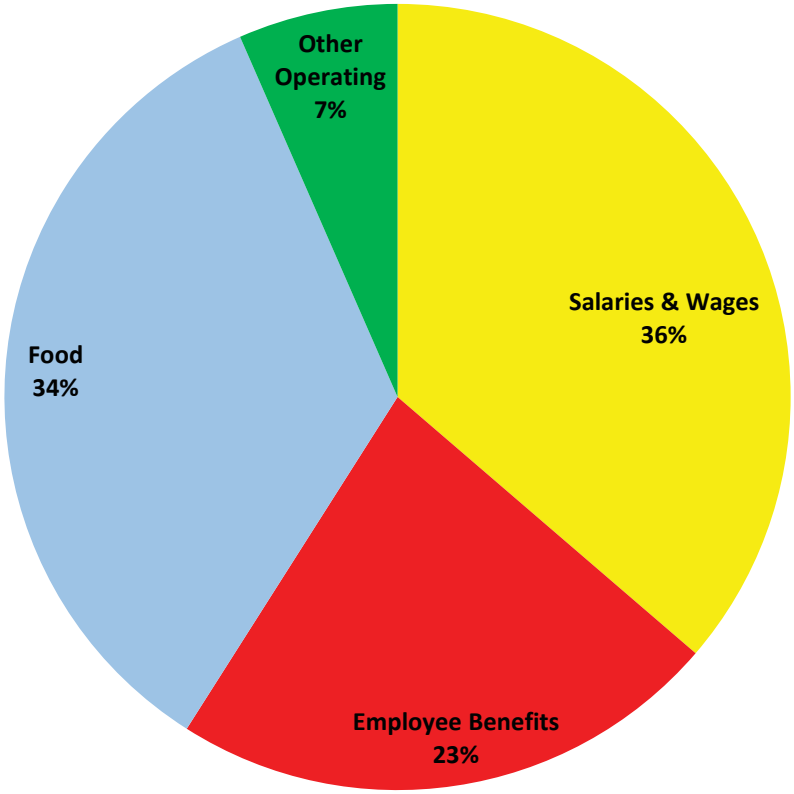
OTHER FUNDS
BUDGET FY 2019-20

	Worker's Compensation Fund	Payroll Account	TOTAL
Revenue			
Local Funds Interest Earned	$ 7,200	$ 1,839	$ 9,039
Incoming Transfers	733,333	-	733,333
Beginning Fund Balance	340,131	630,882	971,013
TOTAL FUNDS AVAILABLE	**$ 1,080,664**	**$ 632,721**	**$ 1,713,385**
Expense			
Claims	$ 694,721	$ -	$ 694,721
Ending Fund Balance	385,943	632,721	1,018,664
TOTAL EXPENSE and ENDING FUND BALANCE	**$ 1,080,664**	**$ 632,721**	**$ 1,713,385**

SCHOOL NUTRITION 2019-20 BUDGET

REVENUE			
OBJECT	ACCOUNT DESCRIPTION	18-19 BUDGET	2019-20 PROPOSED
415000	EARNINGS ON INVESTMENTS	$ 20,000	$ 30,000
416110	DAILY SALES STUDENT LUNCH	5,001,688	4,961,697
416120	DAILY SALES STUDENT BREAKFAST	521,284	496,617
416210	SUPPLEMENTAL SALES	1,599,806	1,795,457
416220	ADULT SALES	319,068	295,842
419950	OTHER LOCAL REVENUES	-	-
	SUBTOTAL LOCAL REVENUE	**$ 7,461,846**	**$ 7,579,613**
435100	GRANTS (STATE ONLY)	440,094	438,042
	SUBTOTAL STATE REVENUE	**$ 440,094**	**$ 438,042**
445100	FED FUNDS EXCEPT BREAKFAST	6,762,037	6,568,769
445110	FEDERAL FUNDS BREAKFAST	1,595,914	1,642,491
445130	FEDERAL REIMB AFTER-SCHOOL SNACK	123,594	130,470
449000	REVENUES ASSOCIATED WITH USDA	1,229,526	1,111,548
	SUBTOTAL FEDERAL REVENUE	**9,711,071**	**9,453,278**
	GRAND TOTAL REVENUE	**$ 17,613,011**	**$ 17,470,933**
FIXED EXPENSES			
511400	SUBSTITUTE FOR CLASSIFIED EMP	$ 100,000	$ 100,000
514200	CLERICAL	244,381	254,626
518400	SALARIES LUNCHROOM CAFE	3,765,745	4,158,509
518403	SALARIES LUNCHROOM MONITORS	268,272	272,160
519000	OTHER MANAGEMENT PERSONNEL	414,323	436,479
519100	OTHER ADMINISTRATIVE PERSONNEL	1,035,870	1,043,308
520000	BENEFITS	3,442,827	3,918,750
	SUBTOTAL SALARIES/BENEFITS EXP.	**$ 9,271,418**	**$ 10,183,832**
OPERATING EXPENSES			
530000	PURCHASED PROFESSIONAL SERVICES	$ 31,830	$ 65,000
541000	WATER, SEWER, AND CLEANING SVCS	15,000	20,160
543000	REPAIR AND MAINTENANCE	900	1,500
553000	COMMUNICATIONS, POSTAGE	1,500	1,500
553200	WEB-BASED SUBS & LICENSE	-	-
558000	TRAVEL-REGULAR PROGRAMS	17,500	20,000
559500	OTHER PURCHASED SERVICE	62,000	74,375
561000	SUPPLIES S/W AND SPECIAL ALLO	693,074	665,767
561200	PURCHASE OF COMPUTER SOFTWARE	20,000	-
561500	EXPENDABLE EQUIP UNDER $5000	50,000	50,000
561600	EXPENDABLE EQUIPT COMPUTER	15,000	74,500
562000	NATURAL GAS, GAS AND FUEL	1,500	1,500
563000	FOOD EXPENSE	5,674,688	4,830,160
563500	FOOD ACQUISITIONS-USDA	1,229,526	1,111,548
564200	BOOKS AND PERIODICALS	1,500	3,000
573000	PURCHASE EQUIPMENT >$5000	125,000	130,000
573400	PURCHASE COMPUTERS >$1000	35,000	-
581000	DUES AND FEES	22,000	25,000
589000	OTHER EXPENDITURES	100	100
	SUBTOTAL OPERATING EXPENDITURES	**$ 7,996,118**	**$ 7,074,110**
	GRAND TOTAL EXPENDITURES	**$ 17,267,536**	**$ 17,257,942**

SCHOOL NUTRITION
2019-20 PROPOSED EXPENDITURES



Salaries & Wages	$	6,265,082
Employee Benefits	$	3,918,750
Food	$	5,941,708
Other Operating	$	1,132,402
	$	17,257,942

Total % Expended for Salaries and Benefits = 59%

SUMMARY OF MONTHLY COPIER LEASE PAYMENTS
2019-20

School/Sites	Monthly Lease Rate
Ace Academy	$ 327.54
Arnold Mill ES	447.74
Avery ES	572.76
Ball Ground ES	538.83
Bascomb ES	602.64
Boston ES	447.74
Buffington	262.62
Bus Shop 1 & 2/Trans.	279.41
Canton ES	538.83
Carmel ES	572.76
Cherokee HS	989.92
Clark Creek ES	674.90
Clayton ES	288.79
Creekland MS	568.71
Creekview HS	780.96
Ctl Whse./PrintShop	249.10
Dean Rusk MS	822.80
Educational Svcs/Tech	228.69
ET Booth MS	697.78
Etowah HS	1,252.78
Free Home ES	228.69
Freedom MS	572.76
FRP C & I	327.54
FRP Finance	175.25
FRP Human Resources	163.77
FRP School Ops	163.77
FRP-Supt.	98.85
Hasty ES	538.83
Hickory Flat ES	413.81
Holly Springs ES	572.76
Indian Knoll ES	598.93
Johnston ES	598.93
Johnston PreK	133.23
Joseph Knox ES	572.76
Liberty ES	638.77
Little River ES	697.78
Macedonia ES	413.81
Mill Creek MS	697.78
Mountain Road ES	413.81
Oak Grove ES	447.74
Polaris	98.85
Ralph Bunche	98.85
River Ridge HS	768.33
RM Moore ES	473.91
School Nutrition	98.85
School Police	98.85
Sequoyah East	125.02
Sequoyah HS	910.85
Sixes ES	572.76
Support Svcs/Maint.	110.33
Teacher's Center	98.85
Teasley MS	737.62
Tippens	98.85
Woodstock ES	572.76
Woodstock HS	682.11
Woodstock MS	602.64
Total Monthly Copier Leases	**$ 25,764.30**

Master Canon Copier Inventory FY 2019

Loc #	CCSD Facility	Location within the Facility	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy	Total Due Monthly
06	ACE Academy	Front Office Rm 22	C5540i	WXE10506	Color	$98.85	.0043b/.043c	327.54
06	ACE Academy	ACE Room T-1A	4545i	UMV03324	B/W	$64.92	.0040	
06	ACE Academy	Teacher Workroom 25	4545i	UMV03770	B/W	$64.92	.0040	
06	ACE Academy	Guidence Office Room #302	C5540i	WXE10662	Color	$98.85	.0043b/.043c	
43	Arnold Mill ES	Media Ctr Prod Rm 508D	6555i	SKA09898	B/W	$125.02	0.0032	447.74
43	Arnold Mill ES	Media Ctr Prod Rm 508D	C5540i	WXE09100	Color	$98.85	.0043b/.043c	
43	Arnold Mill ES	Office Workroom 517	C5540i	WXE10595	Color	$98.85	.0043b/.043c	
43	Arnold Mill ES	Room 412	6555i	SKA09852	B/W	$125.02	0.0032	
49	Avery ES	Admin A120	C5540i	WXE10658	Color	$98.85	.0043b/.043c	572.76
49	Avery ES	Media Center	C5540i	WXE10601	Color	$98.85	.0043b/.043c	
49	Avery ES	Teacher Workroom 119	6555i	SKA09493	B/W	$125.02	0.0032	
49	Avery ES	Teacher Workroom 222	6555i	SKA09518	B/W	$125.02	0.0032	
49	Avery ES	Teacher Workroom 320	6555i	SKA09488	B/W	$125.02	0.0032	
21	Ball Ground ES	Front Office Room A111	4545i	UMV03776	B/W	$64.92	.0040	538.83
21	Ball Ground ES	Teacher Workroom 401	6555i	SKA09496	B/W	$125.02	0.0032	
21	Ball Ground ES	Teacher Workroom 510	6555i	SKA09822	B/W	$125.02	0.0032	
21	Ball Ground ES	Teacher Workroom 801	6555i	SKA09834	B/W	$125.02	0.0032	
21	Ball Ground ES	Media Center	C5540i	WXE10542	Color	$98.85	.0043b/.043c	
40	Bascomb ES	Front Office	C5540i	WXE10548	Color	$98.85	.0043b/.043c	602.64
40	Bascomb ES	Media Center M14	C5540i	WXE10552	Color	$98.85	.0043b/.043c	
40	Bascomb ES	Room 712	6565i	SMJ02985	B/W	$134.98	.0032	
40	Bascomb ES	Room 712	6565i	SMJ02993	B/W	$134.98	.0032	
40	Bascomb ES	Workroom M15	6565i	SMJ02992	B/W	$134.98	.0032	
38	Boston ES	Front Office B19	C5540i	WXE10540	Color	$98.85	.0043b/.043c	447.74
38	Boston ES	Prod Rm Behind Off B7	C5540i	WXE10387	Color	$98.85	.0043b/.043c	
38	Boston ES	E1	6555i	SKA09579	B/W	$125.02	0.0032	
38	Boston ES	F Wing Workroom	6555i	SKA09491	B/W	$125.02	0.0032	
02	Buffington	Was Building C	C5540i	WXE10612	Color	$98.85	.0043b/.043c	262.62
02	Buffington	Was Building C	C5540i	WXE10656	Color	$98.85	.0043b/.043c	
02	Buffington	From Supt Office	4545i	UMV03385	B/W	$64.92	.0040	
42	BusShop1-Flt Maint	#1 Office	2530	RNP40217	B/W	$57.82	0.0045	279.41
42	BusShop1-Flt Maint	From Johnston	C5540i	WXE09114	Color	$98.85	.0043b/.043c	
05	Bus Shop 2 / Trans	Shop Office Rm 110	2530	RNP40234	B/W	$57.82	0.0045	
05	Bus Shop 2 / Trans	Transportation Workroom	4545i	UMV03781	B/W	$64.92	.0040	
23	Canton ES	Media Center	4545i	UMV03365	B/W	$64.92	.0040	538.83
23	Canton ES	Rm Team A-113	C5540i	WXE10593	Color	$98.85	.0043b/.043c	
23	Canton ES	Teacher Workroom 510	6555i	SKA09868	B/W	$125.02	0.0032	
23	Canton ES	Teacher Workroom 709	6555i	SKA09871	B/W	$125.02	0.0032	
23	Canton ES	Teacher Workroom 910	6555i	SKS09587	B/W	$125.02	0.0032	
46	Carmel ES	Front Office	C5540i	WXE10655	Color	$98.85	.0043b/.043c	572.76
46	Carmel ES	Media Center	C5540i	WXE10594	Color	$98.85	.0043b/.043c	
46	Carmel ES	Workroom 402A	6555i	SKA09729	B/W	$125.02	0.0032	
46	Carmel ES	Workroom 404A	6555i	SKA09747	B/W	$125.02	0.0032	
46	Carmel ES	Workroom 408A	6555i	SKA09644	B/W	$125.02	0.0032	
58	FRP - Finance	Copy Room 1112	C5540i + PD	WXE09111	Color	$110.33	.0043b/.043c	175.25
58	FRP - Finance	Copy Room 1112	4545i	UMV03328	B/W	$64.92	.0040	
58	FRP - HR	Copy Room 1211	4545i	UMV03722	B/W	$64.92	.0040	163.77
58	FRP - HR	Office 1222	C5540i	WXE09902	Color	$98.85	.0043b/.043c	
58	FRP-C & I/Ed Pgms	Copy Room 2217	4545i	UMV03778	B/W	$64.92	.0040	327.54
58	FRP-C & I/Ed Pgms	Copy Room 2217	C5540i	WXE10613	Color	$98.85	.0043b/.043c	
58	FRP-C&I - SpecEd	Copy Room 2112	4545i	UMV03766	B/W	$64.92	.0040	
58	FRP-C&I - SpecEd	Copy Room 2112	C5540i	WXE10556	Color	$98.85	.0043b/.043c	
58	FRP - School Ops	Copy Room 3210	4545i	UMV03310	B/W	$64.92	.0040	163.77
58	FRP - School Ops	Copy Room 3210	C5540i	WXE09933	Color	$98.85	.0043b/.043c	
58	FRP - Supt	Copy Room 3111	C5540i	WXE10597	Color	$98.85	.0043b/.043c	98.85
26	School Police	School Police	C5540i	WXE10661	Color	$98.85	.0043b/.043c	98.85
54	Ctl Whs/PShop	Print Shop	6555i	SKA09597	B/W	$125.02	0.0032	249.10
54	Ctl Whs/PShop	Print Shop	C5540i	WXE10568	Color	$124.08	.0043b/.043c	

Master Canon Copier Inventory FY 2019

Loc #	CCSD Facility	Location within the Facility	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy	Total Due Monthly
10	Cherokee HS	300 Hall Rm 302	8585i	SWN02164	B/W	$151.14	.0030	
10	Cherokee HS	600 Hall, Rm 611	4545i	UMV03300	B/W	$64.92	.0040	
10	Cherokee HS	Athletic Office Rm 202	2530	RNP40240	B/W	$57.82	0.0045	
10	Cherokee HS	Counselor's Office, Rm010	4545i	UMV03347	B/W	$64.92	.0040	
10	Cherokee HS	Main Office, Rm 006	C5540i	WXE10515	Color	$98.85	.0043b/.043c	989.92
10	Cherokee HS	Media Center	8585i	SWN01900	B/W	$151.14	.0030	
10	Cherokee HS	PS- Media Crr, Rm400J	8585i	SWN01921	B/W	$151.14	.0030	
10	Cherokee HS	PS- Media Crr, Rm400J	C5540i	WXE10653	B/W	$98.85	.0043b/.043c	
10	Cherokee HS	300 Breakroom	8585i	SWN02085	B/W	$151.14	.0030	
45	Clark Creek ES	Workroom #116	6565i	SMJ02978	B/W	$134.98	.0032	
45	Clark Creek ES	Workroom #218	6565i	SMJ02990	B/W	$134.98	.0032	
45	Clark Creek ES	Workroom #314	6565i	SMJ03000	B/W	$134.98	.0032	674.90
45	Clark Creek ES	Workroom #419	6565i	SMJ03092	B/W	$134.98	.0032	
45	Clark Creek ES	Front Office	6565i	SMJ03405	B/W	$134.98	.0032	
25	Clayton ES	Front Office	C5540i	WXE10501	Color	$98.85	.0043b/.043c	
25	Clayton ES	Media Center #172	6555i	SKA10385	B/W	$125.02	0.0032	288.79
25	Clayton ES	Teacher Workroom #128	4545i	UMV03760	B/W	$64.92	.0040	
19	Creekland MS	Teacher Workroom 402	6565i	SMJ02983	B/W	$134.98	.0032	
19	Creekland MS	Teacher Workroom 402	6565i	SMJ03305	B/W	$134.98	.0032	
19	Creekland MS	Teacher Workroom 609	6565i	SMJ02937	B/W	$134.98	.0032	568.71
19	Creekland MS	Media Center	4545i	UMV03346	B/W	$64.92	.0040	
19	Creekland MS	Office Workroom A-13	C5540i	WXE10611	Color	$98.85	.0043b/.043c	
14	Creekview HS	Media Center A26	C5540i	WXE10505	Color	$98.85	.0043b/.043c	
14	Creekview HS	Stu Svcs Rm Team A-16	4545i	UMV03344	B/W	$64.92	.0040	
14	Creekview HS	Teacher Workroom 1403	8585i	SWN02265	B/W	$151.14	.0030	
14	Creekview HS	Teacher Workroom 2403	8585i	SWN01905	B/W	$151.14	.0030	780.96
14	Creekview HS	Teacher Workroom 2403	8585i	SWN01939	B/W	$151.14	.0030	
14	Creekview HS	Copy Room Team A-10	C5540i	WXE10609	Color	$98.85	.0043b/.043c	
14	Creekview HS	Special Ed Rm 2101	4545i	UMV03288	B/W	$64.92	.0040	
16	Dean Rusk MS	Room 809	6555i	SKA09595	B/W	$125.02	0.0032	
16	Dean Rusk MS	Room 1106	6555i	SKA09490	B/W	$125.02	0.0032	
16	Dean Rusk MS	Room 2806	6555i	SKA09573	B/W	$125.02	0.0032	
16	Dean Rusk MS	Room 2606	6555i	SKA09506	B/W	$125.02	0.0032	822.80
16	Dean Rusk MS	Front Office	C5540i	WXE10541	Color	$98.85	.0043b/.043c	
16	Dean Rusk MS	Media Center	C5540i	WXE10647	Color	$98.85	.0043b/.043c	
16	Dean Rusk MS	Teacher Workroom #113	6555i	SKA09571	B/W	$125.02	0.0032	
60	EdSvcsAnnex 1030 Keeter	Copy / Mail Room G29	C5540i	WXE10508	Color	$98.85	.0043b/.043c	
60	EdSvcsAnnex 1020 Keeter	Copy Workroom H3	4545i	UMV03782	B/W	$64.92	.0040	228.69
60	EdSvcsAnnex 1010 Keeter	Break Room I08	4545i	UMV03792	B/W	$64.92	.0040	
15	ET Booth MS	Teacher Workroom 1601	6555i	SKA09589	B/W	$125.02	0.0032	
15	ET Booth MS	Teacher Workroom 1605	6555i	SKA09835	B/W	$125.02	0.0032	
15	ET Booth MS	Teacher Workroom 2501	6555i	SKA09780	B/W	$125.02	0.0032	697.78
15	ET Booth MS	Teacher Workroom 2505	6555i	SKA09591	B/W	$125.02	0.0032	
15	ET Booth MS	Admin Area A113	C5540i	WXE09744	Color	$98.85	.0043b/.043c	
15	ET Booth MS	Media Center M8	C5540i	WXE10517	Color	$98.85	.0043b/.043c	

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Loc #	CCSD Facility	Location within the Facility	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy	Total Due Monthly
11	Etowah HS	Copy Room 3204	8585i	SWN01915	B/W	$151.14	.0030	
11	Etowah HS	Copy Room 7106	8585i	SWN01912	B/W	$151.14	.0030	
11	Etowah HS	C Bldg., Room 3204	8585i	SWN01938	B/W	$151.14	$0.0030	
11	Etowah HS	C Bldg., Room 3204	8585i	SWN02257	B/W	$151.14	$0.0030	
11	Etowah HS	Media Center 3200	C5540i	WXE09908	Color	$98.85	.0043b/.043c	
11	Etowah HS	Admin Rm 7101D	C5540i	WXE10673	Color	$98.85	.0043b/.043c	1,252.78
11	Etowah HS	Counseling Ofc Rm 3108F	2530	RNP40198	B/W	$57.82	$0.0045	
11	Etowah HS	Gym Admin 2207	4545i	UMV03378	B/W	$64.92	.0040	
11	Etowah HS	Records Ofc 3106	2530	RPN40181	B/W	$57.82	$0.0045	
11	Etowah HS	Gym Teachr WR 2223	6565i	SMJ03090	B/W	$134.98	$0.0032	
24	Etowah East	Bldg. A, Room 148	6565i	SMJ03161	B/W	$134.98	$0.0032	
51	Polaris@EE	Room #140 EE	C5540i	WXE10591	Color	$98.85	.0043b/.043c	98.85
26	Free Home ES	Anx Bldg Outside RmTm A-6	4545i	UMV04227	B/W	$64.92	.0040	
26	Free Home ES	Rm 4A	4545i	UMV03747	B/W	$64.92	.0040	228.69
26	Free Home ES	Rm 13A	C5540i	WXE10513	Color	$98.85	.0043b/.043c	
20	Freedom MS	Teacher Wkrm 402	6555i	SKA09823	B/W	$125.02	0.0032	
20	Freedom MS	Teacher Wkrm 405	6555i	SKA09508	B/W	$125.02	0.0032	
20	Freedom MS	Teacher Wkrm 703	6555i	SKA09821	B/W	$125.02	0.0032	572.76
20	Freedom MS	Front Office	C5540i	WXE10592	Color	$98.85	.0043b/.043c	
20	Freedom MS	Media Center	C5540i	WXE10659	Color	$98.85	.0043b/.043c	
48	Hasty ES	Rm 702	6555i	SKA09872	B/W	$125.02	0.0032	538.83
48	Hasty ES	Room 202	6555i	SKA09824	B/W	$125.02	0.0032	
48	Hasty ES	Media Center	4545i	UMV03372	B/W	$64.92	.0040	
48	Hasty ES	Rm Team A-112	C5540i	WXE10672	Color	$98.85	.0043b/.043c	
48	Hasty ES	Front Office	6555i	SKA09588	B/W	$125.02	0.0032	
27	Hickory Flat ES	Room 312	6555i	SKA09886	B/W	$125.02	0.0032	
27	Hickory Flat ES	Teacher Workroom 725	6555i	SKA09516	B/W	$125.02	0.0032	413.81
27	Hickory Flat ES	Media Center	4545i	UMV03376	B/W	$64.92	.0040	
27	Hickory Flat ES	Office Workroom 1200L	C5540i	WXE09903	Color	$98.85	.0043b/.043c	
28	Holly Springs ES	Teacher Workroom 402	6555i	SKA09507	B/W	$125.02	0.0032	
28	Holly Springs ES	Teacher Workroom 412	6555i	SKA09575	B/W	$125.02	0.0032	
28	Holly Springs ES	Teacher Workroom 422	6555i	SKA09577	B/W	$125.02	0.0032	572.76
28	Holly Springs ES	Media Center	C5540i	WXE09133	Color	$98.85	.0043b/.043c	
28	Holly Springs ES	Office Workroom 813	C5540i	WXE10643	Color	$98.85	.0043b/.043c	
66	Indian Knoll ES	Workroom #116	6555i	SKA09892	B/W	$125.02	0.0032	
66	Indian Knoll ES	Workroom #218	6555i	SKA09864	B/W	$125.02	0.0032	
66	Indian Knoll ES	Workroom #314	6555i	SKA09869	B/W	$125.02	0.0032	598.93
66	Indian Knoll ES	Workroom #419	6555i	SKA09572	B/W	$125.02	0.0032	
66	Indian Knoll ES	Front Office	C5540i	WXE09904	Color	$98.85	.0043b/.043c	
29	Johnston ES	Media Workroom 62F	6555i	SKA11025	B/W	$125.02	0.0032	
29	Johnston ES	Office	C5540i	WXE10599	Color	$98.85	.0043b/.043c	
29	Johnston ES	Media Center 62D	6555i	SKA09828	B/W	$125.02	0.0032	598.93
29	Johnston ES	Room B28N	6555i	SKA09735	B/W	$125.02	0.0032	
29	Johnston ES	Media Workroom 67	6555i	SKA09748	B/W	$125.02	0.0032	
29P	Johnston PreK	Teacher WR Team B-119	2530	RNP40171	B/W	$57.82	$0.0045	133.23
29P	Johnston PreK	Office WR Team B-108	C3530C	WSB03086	Color	$75.41	0.0045b/.045c	
65	Joseph Knox ES	Teacher Workroom 116	6555i	SKA09583	B/W	$125.02	0.0032	
65	Joseph Knox ES	Teacher Workroom 217	6555i	SKA09499	B/W	$125.02	0.0032	
65	Joseph Knox ES	Teacher Workroom 316	6555i	SKA09570	B/W	$125.02	0.0032	572.76
65	Joseph Knox ES	Admin Rm Team A-111	C5540i	WXE09758	Color	$98.85	.0043b/.043c	
65	Joseph Knox ES	Media Center	C5540i	WXE10600	Color	$98.85	.0043b/.043c	

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53	Tippens	Teacher Workroom, 601C	C5540i	WXE10511	Color	$98.85	.0043b/.043c	98.85
44	Liberty ES	Office Workroom Team A-12	6565i	SMJ02981	B/W	$134.98	$0.0032	
44	Liberty ES	Rm Team A-12	6565i	SMJ03401	B/W	$134.98	$0.0032	
44	Liberty ES	Controls A-5	C5540i	WXE10518	Color	$98.85	.0043b/.043c	638.77
44	Liberty ES	Admin Office	6565i	SMJ02989	B/W	$134.98	$0.0032	
44	Liberty ES	Media Center WR #M-2	6565i	SMJ02822	B/W	$134.98	$0.0032	
30	Little River ES	Teacher Workroom 510	6555i	SKA09825	B/W	$125.02	0.0032	
30	Little River ES	Teacher Workroom 709	6555i	SKA09114	B/W	$125.02	0.0032	
30	Little River ES	Media Center	C5540i	WXE10671	Color	$98.85	.0043b/.043c	697.78
30	Little River ES	Office Workroom Team A-113	C5540i	WXE10581	Color	$98.85	.0043b/.043c	
30	Little River ES	Teacher Workroom 401	6555i	SKA09602	B/W	$125.02	0.0032	
30	Little River ES	Teacher Workroom 910	6555i	SKA09897	B/W	$125.02	0.0032	
17	Teasley MS	Room 1601	6565i	SMJ02986	B/W	$134.98	$0.0032	
17	Teasley MS	Room 1605	6565i	SMJ02982	B/W	$134.98	$0.0032	
17	Teasley MS	Room 2501	6565i	SMJ02980	B/W	$134.98	$0.0032	737.62
17	Teasley MS	Room 2505	6565i	SMJ03406	B/W	$134.98	$0.0032	
17	Teasley MS	Room A114	C5540i	WXE10614	Color	$98.85	.0043b/.043c	
17	Teasley MS	Room M8	C5540i	WXE10598	Color	$98.85	.0043b/.043c	
31	Macedonia ES	Teacher Workroom 139	6555i	SKA09820	B/W	$125.02	0.0032	
31	Macedonia ES	Teacher Workroom 329	6555i	SKA09582	B/W	$125.02	0.0032	413.81
31	Macedonia ES	Admin Area Rm 130	C5540i	WXE10607	Color	$98.85	.0043b/.043c	
31	Macedonia ES	Tch WR 226 (media ctr)	4545i	UMV03757	B/W	$64.92	.0040	
80	Mill Creek MS	Teacher Workroom 1112	6555i	SKA09486	B/W	$125.02	0.0032	
80	Mill Creek MS	Teacher Workroom 1321	6555i	SKA09578	B/W	$125.02	0.0032	
80	Mill Creek MS	Teacher Workroom 2119	6555i	SKA09487	B/W	$125.02	0.0032	697.78
80	Mill Creek MS	Teacher Workroom 2321	6555i	SKA09512	B/W	$125.02	0.0032	
80	Mill Creek MS	Admin Workroom A-3	C5540i	WXE10555	Color	$98.85	.0043b/.043c	
80	Mill Creek MS	Media Center	C5540i	WXE09928	Color	$98.85	.0043b/.043c	
39	Mountain Road ES	Media Workroom B-7	6555i	SKA09576	B/W	$125.02	0.0032	
39	Mountain Road ES	Rm E-28	6555i	SKA09569	B/W	$125.02	0.0032	413.81
39	Mountain Road ES	Front Office Rm B-11	C5540i	WXE10644	Color	$98.85	.0043b/.043c	
39	Mountain Road ES	H Hall Rm H-108	4545i	UMV03759	B/W	$64.92	.0040	
37	SCH Nutrition	Rm F119	C5540i	WXE10516	Color	$98.85	.0043b/.043c	98.85
33	Oak Grove ES	Media Center 7021	C5540i	WXE10588	Color	$98.85	.0043b/.043c	
33	Oak Grove ES	Learning Lab Rm 13A	6555i	SKA09592	B/W	$125.02	0.0032	447.74
33	Oak Grove ES	Rm 7020	6555i	SKA09586	B/W	$125.02	0.0032	
33	Oak Grove ES	Front Office	C5540i	WXE10604	Color	$98.85	.0043b/.043c	
03	Ralph Bunche	Parents Room 201	C5540i	WXE10610	Color	$98.85	.0043b/.043c	98.85
90	River Ridge HS	Room A8	4545i	UMV03351	B/W	$64.92	.0040	
90	River Ridge HS	Teacher Workroom 1402	8585i	SWN02080	B/W	$151.14	.0030	
90	River Ridge HS	Teacher Workroom 1403	8585i	SWN01936	B/W	$151.14	.0030	768.33
90	River Ridge HS	Teacher Workroom 2402	8585i	SWN02088	B/W	$151.14	.0030	
90	River Ridge HS	Teacher Workroom 2403	8585i	SWN01891	B/W	$151.14	.0030	
90	River Ridge HS	Media Center M1	C5540i	WXE10514	Color	$98.85	.0043b/.043c	
32	RM Moore ES	Front Office Workroom	6555i	SKA09819	B/W	$125.02	0.0032	
32	RM Moore ES	Teacher Workroom 210	C5540i	WXE10664	Color	$98.85	.0043b/.043c	473.91
32	RM Moore ES	Teacher Workroom 202	6555i	SKA09830	B/W	$125.02	0.0032	
32	RM Moore ES	Room 803	6555i	SKA09489	B/W	$125.02	0.0032	

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Loc #	CCSD Facility	Location within the Facility	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy	Total Due Monthly
12	Sequoyah HS	Stu Services Rm 202	4545i	UMV03323	B/W	$64.92	.0040	
12	Sequoyah HS	Vocational Rm 1251	4545i	UMV03319	B/W	$64.92	.0040	
12	Sequoyah HS (East)	Sequoyah East Rm 150A	6555i	SKA09870	B/W	$125.02	0.0032	
12	Sequoyah HS	Admin Office A111	4545i	UMV03350	B/W	$64.92	.0040	
12	Sequoyah HS	Media Center	C5540i	WXE10584	Color	$98.85	.0043b/.043c	1,035.87
12	Sequoyah HS	Rm 2202	4545i	UMV03299	B/W	$64.92	.0040	
12	Sequoyah HS	Attendance Office Rm 112	6555i	SKA09896	B/W	$125.02	0.0032	
12	Sequoyah HS	Rm 1203	6555i	SKA09867	B/W	$125.02	0.0032	
12	Sequoyah HS	Copy Room 104	8585i	SWN02161	B/W	$151.14	.0030	
12	Sequoyah HS	Copy Room 104	8585i	SWN02169	B/W	$151.14	.0030	
41	Sixes ES	Room 310 6th Grade WR	6555i	SKA09895	B/W	$125.02	0.0032	
41	Sixes ES	Front Office Room 113	C5540i	WXE10509	Color	$98.85	.0043b/.043c	
41	Sixes ES	Media Center 209	C5540i	WXE10616	Color	$98.85	.0043b/.043c	572.76
41	Sixes ES	Room 465	6555i	SKA09865	B/W	$125.02	0.0032	
41	Sixes ES	Teachers Workroom #436	6555i	SKA09894	B/W	$125.02	0.0032	
37	Supt Svcs Maint	Maintenance Hallway	C5540i +PD	WXE10606	Color	$110.33	.0043b/.043c	110.33
55	Teachers Ctr @ ACE	Teacher's Center	C5540i	WXE09128	Color	$98.85	.0043b/.043c	98.85
35	Woodstock ES	Teacher Workroom 702	6555i	SKA09581	B/W	$125.02	0.0032	
35	Woodstock ES	Media Center	C5540i	WXE09905	Color	$98.85	.0043b/.043c	
35	Woodstock ES	Teacher Workroom 202	6555i	SKA09485	B/W	$125.02	0.0032	572.76
35	Woodstock ES	Teacher Workroom 202	6555i	SKA09580	B/W	$125.02	0.0032	
35	Woodstock ES	Front Office	C5540i	WXE10602	Color	$98.85	.0043b/.043c	
13	Woodstock HS	Copy Rm 100/200 Hall WR	8585i	SWN01911	B/W	$151.14	.0030	
13	Woodstock HS	Copy Rm 100/200 Hall WR	8585i	SWN01935	B/W	$151.14	.0030	
13	Woodstock HS	Guidance Office I35	4545i	UMV03291	B/W	$64.92	.0040	682.11
13	Woodstock HS	Copy Room 700 Hall WR	8585i	SWN02082	B/W	$151.14	.0030	
13	Woodstock HS	Media Center J08	4545i	UMV03780	B/W	$64.92	.0040	
13	Woodstock HS	Office #2 Mailroom I59	C5540i	WXE10646	Color	$98.85	.0043b/.043c	
18	Woodstock MS	Media Center B37	6565i	SMJ03162	B/W	$134.98	$0.0032	
18	Woodstock MS	Rm A-22	6565i	SMJ02889	B/W	$134.98	$0.0032	
18	Woodstock MS	Teacher Workroom 303	6565i	SMJ03400	B/W	$134.98	$0.0032	602.64
18	Woodstock MS	Front Office A01	C5540i	WXE10507	Color	$98.85	.0043b/.043c	
18	Woodstock MS	Media Center B37	C5540i	WXE09742	Color	$98.85	.0043b/.043c	
			GRAND TOTAL			**$25,764.30**		**25,764.30**

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY CHEROKEE **TAXING JURISDICTION** SCHOOL DISTRICT

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	10,853,337,551	316,398,693	185,085,436	11,354,821,680
PERSONAL	482,207,765		25,260,187	507,467,952
MOTOR VEHICLES	168,958,850		-39,705,330	129,253,520
MOBILE HOMES	14,796,578		-794,018	14,002,560
TIMBER -100%	1,366,282		0	1,366,282
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	11,520,667,026	316,398,693	169,846,275	12,006,911,994
EXEMPTIONS	2,559,918,061	148,807,302	-32,474,428	2,676,250,935
NET DIGEST	8,960,748,965	167,591,391	202,320,703	9,330,661,059
FLPA Reimbursement Value	0		0	0
Adjusted NET DIGEST	8,960,748,965	167,591,391	202,320,703	9,330,661,059
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE >>>	18.950	2019 PROPOSED MILLAGE RATE >>>		18.450

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	8,960,748,965	
Net Value Added-Reassessment of Existing Real Property	RVA	167,591,391	
Other Net Changes to Taxable Digest	NAG	202,320,703	
2019 Net Digest	CYD	9,330,661,059	(PYD+RVA+NAG)
2018 Millage Rate	PYM	18.950	
Millage Equivalent of Reassessed Value Added	ME	0.340	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	18.610	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)

Rollback Millage Rate	18.610
2019 Millage Rate	18.450
Percentage Increase	-0.86%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

_____ _____
Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

_____ _____
Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

_____ _____ _____
Signature of Responsible Party Title Date

NOTICE

The Cherokee County School Board does hereby announce that the millage rate will be set at a meeting to be held at the School Board Auditorium located at 1205 Bluffs Parkway, Canton, GA on June 20, 2019 at 7:00 p.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2019 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2014	2015	2016	2017	2018	Preliminary 2019
Real & Personal	7,915,660,960	8,682,494,329	9,451,813,631	10,508,655,770	11,335,545,316	11,862,289,632
Motor Vehicles	530,574,960	393,947,430	300,355,630	221,656,730	168,958,850	129,253,520
Mobile Homes	13,488,200	13,357,414	14,007,920	14,032,720	14,796,578	14,002,560
Timber - 100%	1,527,766	666,872	547,150	794,208	1,366,282	1,366,282
Heavy Duty Equipment	0	0	0	0	0	
Gross Digest	8,461,251,886	9,090,466,045	9,766,724,331	10,745,139,428	11,520,667,026	12,006,911,994
Less M& O Exemptions	1,623,570,343	1,866,128,237	2,070,919,374	2,318,265,927	2,559,918,061	2,676,250,935
Net M & O Digest	6,837,681,543	7,224,337,808	7,695,804,957	8,426,873,501	8,960,748,965	9,330,661,059
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	6,837,681,543	7,224,337,808	7,695,804,957	8,426,873,501	**8,960,748,965**	**9,330,661,059**
Gross M&O Millage	19.450	19.450	19.450	18.950	18.950	18.450
Net M&O Millage	19.450	19.450	19.450	18.950	18.950	18.450
Total School Taxes Levied	$132,992,906	$140,513,370	$149,683,406	$159,689,253	$169,806,193	$172,150,697
Net Taxes $ Increase		$7,520,464	$9,170,036	$10,005,846	$10,116,940	$2,344,504
Net Taxes % Increase		5.65%	6.53%	6.68%	6.34%	1.38%

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2019-20 BUDGET
FOR GENERAL FUND

TOTAL REVENUE							
	ACCOUNT NAME	ACTUAL REVENUE FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL REVENUE FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
TOTAL	STATE REVENUE	$ 209,570,119	$ 217,670,837	$ 216,987,105	$ 231,685,766	$ 1,080,000	$ 232,765,766
TOTAL	FEDERAL REVENUE	173,884	168,238	178,607	168,238	-	168,238
TOTAL	LOCAL REVENUE	169,776,630	177,630,786	178,626,883	187,893,384	-	187,893,384
	TAN FUNDS	13,750,000	11,500,000	11,500,000	9,750,000	-	9,750,000
TOTAL REVENUE		$ 393,270,633	$ 406,969,861	$ 407,292,595	$ 429,497,388	$ 1,080,000	$ 430,577,388

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2019-20 BUDGET
FOR GENERAL FUND

STATE REVENUE							
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL REVENUE FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL REVENUE FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 212,838,985	$ 218,540,375	$ 218,540,375	$ 235,832,815	$ -	$ 235,832,815
431200/220	MEDIA CENTER PROGRAM	5,524,778	5,768,637	5,768,637	5,994,346	-	5,994,346
431200/220	STAFF DEV. PROGRAMS	994,488	1,048,564	1,048,564	1,056,587	-	1,056,587
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,633,033	1,691,315	1,691,315	1,776,666	-	1,776,666
431200/220	INDIRECT COST	27,306,185	28,823,226	28,823,226	29,381,405	-	29,381,405
431200/220	SUB-TOTAL	**248,297,469**	**255,872,117**	**255,872,117**	**274,041,819**	**-**	**274,041,819**
431250	PUPIL TRANSPORTATION	2,109,614	2,117,857	2,117,857	2,204,047	-	2,204,047
431250	NURSING	836,749	869,444	869,444	890,481	-	890,481
431400	LOCAL FAIR SHARE	(43,670,005)	(46,681,201)	(46,681,201)	(51,203,337)	-	(51,203,337)
432000	EQUALIZATION GRANT	-	-	-	-	-	-
431210/230	MID-TERM ADJUSTMENT	2,011,919	3,383,803	2,246,044	2,156,064	-	2,156,064
431240	AUSTERITY REDUCTION	(3,396,187)	-	-	-	-	-
TOTAL STATE QBE FUNDING		**206,189,559**	**215,562,020**	**214,424,261**	**228,089,074**	**-**	**228,089,074**
2620/438000	STATE PRESCHOOL GRANT	972,762	722,474	1,122,741	1,139,582	-	1,139,582
439120/30	ON BEHALF PAYMENTS	659,252	-	-	679,030	-	679,030
445200	MEDICAID REIMBURSEMENT	963,847	898,834	898,834	985,534	-	985,534
438000	OTHER STATE FUNDS	784,699	487,509	541,269	792,546	1,080,000	1,872,546
TOTAL OTHER STATE FUNDING		**3,380,560**	**2,108,817**	**2,562,844**	**3,596,692**	**1,080,000**	**4,676,692**
TOTAL STATE REVENUE		**$ 209,570,119**	**$ 217,670,837**	**$ 216,987,105**	**$ 231,685,766**	**$ 1,080,000**	**$ 232,765,766**

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2019-20 BUDGET
FOR GENERAL FUND

FEDERAL REVENUE							
STATE OBJECT ACCOUNT NUMBER	**ACCOUNT NAME**	**ACTUAL REVENUE FY 2017-18**	**FY 2018-19 APPROVED BUDGET**	**ESTD. ACTUAL REVENUE FY 2018-19**	**REQUEST**	**BUDGET ADJS.**	**FY 2019-20 PROJECTED BUDGET**
445300	FLOOD CONTROL/ RAILROAD CAR TAX	$ 173,884	$ 168,238	$ 178,607	$ 168,238	$ -	$ 168,238
445200	FED GRANTS - SDOE	-	-	-	-	-	-
451000	SALE OF BONDS	-	-	-	-	-	-
445210	FEDERAL JOB FUND	-	-	-	-	-	-
TOTAL FEDERAL REVENUE		**$ 173,884**	**$ 168,238**	**$ 178,607**	**$ 168,238**	**$ -**	**$ 168,238**

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2019-20 BUDGET
FOR GENERAL FUND

LOCAL REVENUE							
STATE OBJECT ACCOUNT NUMBER	**ACCOUNT NAME**	**ACTUAL REVENUE FY 2017-18**	**FY 2018-19 APPROVED BUDGET**	**ESTD. ACTUAL REVENUE FY 2018-19**	**REQUEST**	**BUDGET ADJS.**	**FY 2019-20 PROJECTED BUDGET**
411100	AD VALOREM TAXES	$ 141,590,460	$ 150,982,227	$ 152,110,894	$ 159,971,338	$ -	$ 159,971,338
411100	P/Y PROPERTY TAXES	875,573	679,048		689,234	-	689,234
411900	INTANGIBLE TAX	4,967,408	4,655,277	4,380,353	4,643,174	-	4,643,174
411100	MOTOR VEHICLE TAXES	4,019,987	1,884,905	2,615,623	2,292,498	-	2,292,498
411900	REAL ESTATE TRANSFER TAX	2,035,643	1,848,469	1,892,355	2,021,002	-	2,021,002
411100	TITLE AD VAL TAX (VEHICLES)	10,666,801	13,454,036	13,919,522	14,567,510	-	14,567,510
411100	MOBILE HOMES	264,907	242,395	215,485	218,156	-	218,156
	TOTAL TAXES	**164,420,779**	**173,746,357**	**175,134,233**	**184,402,912**	**-**	**184,402,912**
413100	TUITION FROM INDIVIDUALS	-	-	-	-	-	-
413500	TUITION SUMMER SCHOOL	81,280	168,487	168,487	171,014	-	171,014
413501	TUITION NIGHT SCHOOL	-	13,289	13,289	13,621	-	13,621
413504	TESTING ITBS	-	-	-	-	-	-
413503	TESTING AP	-	-	-	-	-	-
413505	TUITION-E COURSES	48,759	56,768	56,768	58,187	-	58,187
	TOTAL TUITION/TESTING	**130,039**	**238,544**	**238,544**	**242,822**	**-**	**242,822**
415000	EARNINGS ON INVESTMENTS	429,306	172,635	591,023	442,185	-	442,185
419100	RENTAL OF PROPERTY	173,183	162,500	123,599	170,000	-	170,000
419900	INDIRECT COST RECOVERIES	88,014	84,386	84,386	86,496	-	86,496
419950	OTHER LOCAL REVENUES	282,348	-	129,151	290,818	-	290,818
452000	LOCAL REVENUES SPLOST REIMB.	-	1,000,000	-	-	-	-
419957	SCHOOL REIMB SAL AND TRANS	595,713	1,076,280	1,076,280	1,103,187	-	1,103,187
419953	INVENTORY ADJUSTMENT	2,522	12,263	12,263	12,447	-	12,447
419954	FINGER PRINTS/BADGES	54,610	60,151	61,313	61,655	-	61,655
419956	UTILITIES REIMB	-	-	608	-	-	-
453000	INS. REC/SURPLUS PROP	2,850,116	127,670	225,483	130,862	-	130,862
459950	OTHER SOURCES - TAN	13,750,000	11,500,000	11,500,000	9,750,000	-	9,750,000
	TRANSFERS IN	-	-	-	-	-	-
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	750,000	950,000	950,000	950,000	-	950,000
	TOTAL OTHER	**18,975,812**	**15,145,885**	**14,754,106**	**12,997,650**	**-**	**12,997,650**
TOTAL LOCAL REVENUE		**$ 183,526,630**	**$ 189,130,786**	**$ 190,126,883**	**$ 197,643,384**	**$ -**	**$ 197,643,384**

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2019-20 BUDGET
FOR GENERAL FUND

TOTAL EXPENSE							
STATE FUNCTION NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 258,190,353	$ 274,599,339	$ 270,596,027	$ 275,756,994	$ 13,341,239	$ 289,098,233
2100	PUPIL SERVICES	14,855,935	14,377,452	16,164,023	16,433,529	717,425	17,150,954
2210	IMP. OF INSTRUCTIONAL SERVICES	11,207,035	13,254,016	13,119,199	14,336,913	207,794	14,544,707
2213	INSTRUCTIONAL STAFF TRAINING	451,919	-	396,828	486,551	-	486,551
2220	EDUCATIONAL MEDIA SERVICES	4,616,998	4,778,506	4,819,780	5,054,097	159,492	5,213,589
2300	GENERAL ADMINISTRATION	2,816,896	2,884,142	2,881,044	3,092,156	-	3,092,156
2400	SCHOOL ADMINISTRATION	24,482,989	24,715,279	25,516,915	26,204,653	734,010	26,938,663
2500	SUPPORT SERVICES - BUSINESS	2,688,671	3,054,565	3,089,066	2,861,517	26,119	2,887,636
2600	MAINTENANCE & OPERATION OF PLANT	25,345,890	28,503,735	27,961,510	29,482,208	1,306,568	30,788,776
2700	STUDENT TRANSPORTATION SERVICES	20,845,198	21,082,394	22,364,662	22,472,979	227,775	22,700,754
2800	SUPPORT SERVICES - CENTRAL	5,074,029	5,174,799	5,377,400	4,843,614	16,592	4,860,206
2900	OTHER SUPPORT SERVICES	-	-	-	-	-	-
4000	FACILITIES ACQ. AND CONTRUCTION SVCS.	393,159	475,000	400,226	317,155	-	317,155
5000	OTHER OUTLAYS	4,308,353	2,152,304	1,897,304	1,777,096	-	1,777,096
5100	DEBT SERVICE	13,789,004	11,532,623	11,590,371	9,777,659	-	9,777,659
	TOTAL EXPENSE ALL FUNCTIONS	**$ 389,066,429**	**$ 406,584,154**	**$ 406,174,355**	**$ 412,897,121**	**$ 16,737,014**	**$ 429,634,135**

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2019-20 BUDGET
FOR GENERAL FUND

INSTRUCTIONAL SERVICES--FUNCTION 1000

Function 1000 includes activities dealing with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as online, television, radio, telephone, and/or correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 151,113,286	$ 160,573,031	$ 156,335,563	$ 157,234,791	$ 9,343,000	$ 166,577,791
511003	HS EVENING SCHOOL TEACHER SALARIES	29,243	44,761	31,693	35,232	-	35,232
511050	SUMMER SCHOOL	199,967	208,217	208,217	212,145	-	212,145
511300	SUBSTITUTE FOR CERTIFIED EMPS	1,826,624	1,260,209	2,079,878	1,543,417	-	1,543,417
511400	SUBSTITUTE FOR CLASSIFIED EMPS	114,379	108,462	117,915	113,174	-	113,174
511500	EXTENDED DAY HS TEACHER	77,985	62,000	53,723	63,550	-	63,550
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	323,277	392,743	371,175	402,562	-	402,562
511700	SALARY EXTENDED YEAR	8,633	7,547	6,201	7,736	-	7,736
511800	ART, MUSIC, PE	8,487,867	8,710,662	8,423,532	8,238,469	396,000	8,634,469
514000	SALARIES AIDES AND PARAPROS	7,508,201	7,104,415	7,558,098	7,497,050	105,329	7,602,379
514500	INTERPRETERS	367,617	394,571	385,156	398,728	24,000	422,728
516100	TECHNOLOGY SPECIALIST	1,519,524	1,756,364	1,564,560	1,595,280	18,000	1,613,280
517200	ELEMENTARY COUNSELOR	2,573,480	2,648,895	2,724,960	2,715,117	-	2,715,117
517300	SECONDARY COUNSELOR	3,138,561	3,213,917	3,362,822	3,246,893	180,000	3,426,893
517800	GRADUATION COACH	-	-	90,163	-	-	-
519901	CAREER PATHWAY FACILITATOR	445,791	457,440	458,265	470,870	18,000	488,870
	TOTAL SALARIES	**177,734,435**	**186,943,234**	**183,771,921**	**183,775,014**	**10,084,329**	**193,859,343**
521000	MATCHING STATE HEALTH	28,060,838	28,658,552	28,886,220	29,059,643	316,386	29,376,029
522000	MATCHING FICA	10,315,625	11,590,480	10,690,608	10,990,697	625,228	11,615,925
522100	MATCHING MEDICARE	2,412,524	2,710,677	2,500,277	2,538,753	146,223	2,684,976
523000	MATCHING TEACHER RETIREMENT	29,880,951	37,477,419	37,634,079	39,638,979	2,131,827	41,770,806
525000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
529100	MATCHING LIFE INSURANCE	150,640	158,885	156,464	160,376	8,652	169,028
529200	MATCHING DENTAL INSURANCE	477,235	444,157	501,345	514,880	5,100	519,980
529300	MATCHING DISABILITY 1	135,532	142,973	140,575	144,090	7,764	151,854
529400	MATCHING DISABILITY 2	307,321	324,177	319,206	327,186	15,730	342,916
	TOTAL BENEFITS	**71,740,666**	**81,507,320**	**80,828,774**	**83,374,604**	**3,256,910**	**86,631,514**
530000	PURCHASED PROFESSIONAL SERV	172,256	14,108	13,463	14,496	-	14,496
543000	REPAIR AND MAINTENANCE	25,552	13,123	26,089	13,484	-	13,484
553000	WEB-BASED SUBSCRIPTIONS AND LICENSES	65,528		80,464	810,312	-	810,312
558000	TRAVEL-REGULAR PROGRAMS EMPS	58,911	59,516	53,378	82,683	-	82,683
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,867,120	1,787,890	1,787,082	2,301,729	-	2,301,729
561003	SUPPLIES BAND ALLOTMENT	12,471	20,346	16,995	20,855	-	20,855
561004	SUPPLIES CHORAL ALLOTMENT	13,101	8,349	13,146	8,557	-	8,557
561022	LOCAL EFFORT - VOCATIONAL	157,062	152,892	175,361	206,374	-	206,374
561050	SUPPLIES-SUMMER SCHOOL	2,004	2,578	-	2,642	-	2,642
	INSTRUCTIONAL SUPPLIES	**2,374,005**	**2,058,802**	**2,165,978**	**3,461,132**	**-**	**3,461,132**
561200	PURCHASE OF COMPUTER SOFTWARE	1,933,688	2,119,400	1,872,766	2,105,218	-	2,105,218
561222	COMPUTER SOFTWARE VOCATIONAL	1,504	14,069	1,026	14,421	-	14,421
561500	EXPENDABLE EQUIP UNDER $5000	637,155	660,862	592,496	677,384	-	677,384
561501	EXPEND EQUIP UNDER $5000 ADA	94,277	36,280	139,019	37,187	-	37,187
561503	EXPENDABLE EQUIP BAND	64,927	60,000	94,725	61,500	-	61,500
561505	CHORUS EQUIP UNDER $5000	2,400	2,000	1,707	2,050	-	2,050
561522	EXPENDABLE EQUIPT VOCATIONAL	45,748	32,467	33,916	33,279	-	33,279
561600	EXPENDABLE EQUIPT COMPUTER	27,996	-	36,360	-	-	-
561622	EXPENDABLE EQUIPT COMPUTER VOC	2,926	-	3,763	-	-	-
	INSTRUCTIONAL EQUIPMENT	**2,810,621**	**2,925,078**	**2,775,778**	**2,931,039**	**-**	**2,931,039**
564100	TEXTBOOKS-REGULAR ALLOTMENT	2,931,363	413,000	461,879	1,441,000	-	1,441,000
564200	BOOKS AND PERIODICALS	45,609	4,401	45,747	4,511	-	4,511
564222	BOOKS AND PERIODICALS VOCATION	-	1,100	1,978	1,128	-	1,128
573000	PURCHASE EQUIPMENT >$5000	63,752	252,632	3,427	258,948	-	258,948
573022	EQUIPMENT-VOCATIONAL LOCAL	76,380	37,600	66,670	38,540	-	38,540
573422	COMPUTER EQUIPMENT VOCATIONAL	-	5,132	1,875	5,260	-	5,260
581000	DUES AND FEES/GA VIRTUAL SCHOOL	413,522	450,540	468,880	465,305	-	465,305
581022	REGISTRATION	-	500	3,120	513	-	513
589000	OTHER EXPENDITURES	-	-	-	-	-	-
	INSTRUCTIONAL OTHER	**3,530,626**	**1,164,905**	**1,053,576**	**2,215,205**	**-**	**2,215,205**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 258,190,353**	**$ 274,599,339**	**$ 270,596,027**	**$ 275,756,994**	**$ 13,341,239**	**$ 289,098,233**

PUPIL SERVICES--FUNCTION 2100

Function 2100 includes activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, student testing, attendance, social work, health services, extra curricular athletic supplements and physical therapist.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 33,049	$ 7,513	$ -	$ 4,305	$ -	$ 4,305
511400	SUBSTITUTE FOR CLASSIFIED EMPS	1,063	2,152	6,367	6,300	-	6,300
511405	SUBSTITUTE NURSES	25,679	22,244	38,343	36,343	-	36,343
514200	CLERICAL	-	-	254,604	260,970	5,220	266,190
514600	ATHLETICS PERSONNEL SUPPLEMENTS	986,576	1,160,000	1,043,610	1,064,482	149,000	1,213,482
514605	SALARIES EXTRA CURRICULUM SUPP.	35,467	905	36,000	36,000	-	36,000
516300	SCHOOL NURSE/SPEC ED NURSE	1,166	1,672	-	-	-	-
516305	SALARIES SCHOOL NURSE	986,149	966,169	1,076,795	1,198,840	35,469	1,234,309
516306	SALARIES SCHOOL NURSE	117,339	144,312	169,582	158,820	30,000	188,820
516400	PHYSICAL THERAPIST	1,188,917	1,101,586	1,191,324	1,221,107	24,425	1,245,532
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	4,162,084	3,423,207	4,315,531	4,201,842	201,000	4,402,842
517101	STUDENT SUPPORT/RTI SUPPLEMENT	63,400	-	64,000	64,000	-	64,000
517400	SCHOOL PSYCHOLOGIST	1,832,004	1,817,948	1,833,300	1,879,133	81,000	1,960,133
517600	SCHOOL SOCIAL WORKER	302,062	267,426	357,453	366,663	15,000	381,663
519000	OTHER MANAGEMENT PERSONNEL	358,700	372,205	373,048	384,235	7,685	391,920
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	180,145	49,849	99,756	102,761	2,055	104,816
	TOTAL SALARIES	**10,273,799**	**9,337,188**	**10,859,713**	**10,985,801**	**550,854**	**11,536,655**
521000	MATCHING STATE HEALTH	1,468,374	1,260,170	1,522,800	1,524,366	-	1,524,366
522000	MATCHING FICA	594,700	578,906	645,463	681,120	34,153	715,273
522100	MATCHING MEDICARE	139,104	135,389	151,107	159,294	7,987	167,281
523000	MATCHING TEACHER RETIREMENT	1,718,563	1,951,472	2,258,737	2,322,398	116,451	2,438,849
529100	MATCHING LIFE INSURANCE	7,477	6,598	8,223	8,318	417	8,735
529200	MATCHING DENTAL INSURANCE	24,480	20,523	26,258	26,563	1,332	27,895
529300	MATCHING DISABILITY 1	6,699	5,899	7,377	7,463	375	7,838
529400	MATCHING DISABILITY 2	15,216	13,533	16,869	17,065	856	17,921
	PUPIL SERVICE BENEFITS	**3,974,613**	**3,972,490**	**4,636,834**	**4,746,587**	**161,571**	**4,908,158**
530000	PURCHASED PROFESSIONAL SERVICE	469,278	924,427	482,036	495,665	5,000	500,665
530030	MEDICAID PROCESSING SERVICE	61,999	60,322	60,504	63,338	-	63,338
553000	COMMUNICATIONS, POSTAGE, UPS	10,209	13,925	12,727	14,273	-	14,273
558000	TRAVEL-REGULAR PROGRAMS EMPS	29,323	35,380	26,089	32,265	-	32,265
561000	SUPPLIES	32,135	31,020	80,646	91,350	-	91,350
561200	PURCHASE OF COMPUTER SOFTWARE	-	-	-	-	-	-
561500	EXPENDABLE EQUIP UNDER $5000	3,063	1,600	3,044	3,250	-	3,250
581000	DUES AND FEEs	1,517	1,100	2,430	1,000	-	1,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**607,524**	**1,067,774**	**667,476**	**701,141**	**5,000**	**706,141**
TOTAL FUNCTION PUPIL SERVICES		**$ 14,855,935**	**$ 14,377,452**	**$ 16,164,023**	**$ 16,433,529**	**$ 717,425**	**$ 17,150,954**

IMPROVEMENT OF INSTRUCTIONAL SERVICES--FUNCTION 2210

Function 2210 includes technical and logistical activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. These activities include curricum development, techniques of instruction, child development and understanding, and technology costs that relate to the support of instructional activities.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 2,280	$ 3,500	$ -	$ 1,000	$ -	$ 1,000
511010	INSTRUCTIONAL LEAD STRATEGIST	2,068,899	1,926,652	2,577,305	2,629,056	108,000	2,737,056
511300	SUBSTITUTE FOR CERTIFIED EMPS	892	202,651	28,806	29,525	-	29,525
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	7,451	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	-	35,000	33,943	-	-	-
514200	SALARIES-CLERICAL	1,247,078	1,170,942	1,150,407	1,069,793	23,584	1,093,377
514500	INTERPRETERS	244	-	-	-	-	-
516100	TECHNOLOGY SPECIALIST	1,602,553	1,698,569	1,478,847	1,487,963	29,760	1,517,723
517800	GRADUATION COACH	98,894	92,808	-	-	-	-
519000	SALARIES-CENTRAL OFFICE	653,095	913,089	703,375	857,635	-	857,635
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,027,981	2,677,477	2,419,904	2,473,715	-	2,473,715
519101	SALARIES-TEACHER CENTER	8,708	-	-	-	-	-
519900	CHOICE PROGRAM/HONORARIUMS	-	77,500	75,970	73,500	-	73,500
	OVERTIME/EXTRA HELP	14,950	14,280	-	14,708	-	14,708
	TRIBUNAL PANEL	-	-	-	-	-	-
	IMP. INST. SERVICES SALARIES	**7,725,574**	**8,819,919**	**8,468,557**	**8,636,895**	**161,344**	**8,798,239**
521000	MATCHING STATE HEALTH	1,096,250	1,111,320	1,105,020	1,111,320	-	1,111,320
522000	MATCHING FICA	448,627	545,127	494,223	535,487	10,003	545,490
522100	MATCHING MEDICARE	104,921	127,488	115,537	125,235	2,339	127,574
523000	MATCHING TEACHER RETIREMENT	1,284,245	1,556,567	1,733,402	1,772,591	34,108	1,806,699
529100	MATCHING LIFE INSURANCE	5,802	6,190	6,051	6,376	-	6,376
529200	MATCHING DENTAL INSURANCE	18,928	18,257	19,701	18,805	-	18,805
529300	MATCHING DISABILITY 1	5,220	4,955	5,412	5,104	-	5,104
529400	MATCHING DISABILITY 2	11,834	15,001	12,353	15,451	-	15,451
	IMP.INST.SERVICES BENEFITS	**2,975,827**	**3,384,905**	**3,491,699**	**3,590,369**	**46,450**	**3,636,819**
530000	PURCHASED PROF/TECH SERVICES	104,386	157,760	284,397	1,067,500	-	1,067,500
543000	REPAIR AND MAINT SERVICES	-	-	51,980	150,500	-	150,500
553000	COMMUNICATIONS, POSTAGE, UPS	38,220	36,585	34,628	38,605	-	38,605
558000	TRAVEL-REGULAR PROGRAMS EMPS	41,875	68,830	50,939	85,080	-	85,080
561000	SUPPLIES	137,438	272,169	204,277	345,159	-	345,159
561077	SUPPLIES-TEACHER CENTER	-	-	-	-	-	-
561200	COMPUTER SOFTWARE	-	238,000	358,573	243,950	-	243,950
561500	EXPENDABLE EQUIP UNDER $1000	22,227	16,945	22,994	94,890	-	94,890
561600	EXPENDABLE EQUIPT COMPUTER	-	-	59,093	2,000	-	2,000
564200	BOOKS AND PERIODICALS	281	4,602	-	1,500	-	1,500
573000	PURCHASE EQUIPMENT >$1000	121,713	122,000	-	5,500	-	5,500
581000	DUES AND FEES	39,493	132,301	92,062	74,965	-	74,965
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**505,634**	**1,049,192**	**1,158,943**	**2,109,649**	**-**	**2,109,649**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 11,207,035**	**$ 13,254,016**	**$ 13,119,199**	**$ 14,336,913**	**$ 207,794**	**$ 14,544,707**

INSTRUCTIONAL STAFF TRAINING--FUNCTION 2213

Function 2213 includes activities associated with the professional development and training of instructional personnel. This includes in-service training, workshops, conferences, demonstrations, courses for college credit, and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction and the incremental costs associated with providing substitute teachers in the classroom while regular teachers attend training are captured in this function code.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 174,371	*	$ 141,777	$ 156,770	$ -	$ 156,770
511400	SUBSTITUTE FOR CLASSIFIED EMPS	2,796	*	5,618	5,900	-	5,900
511600	PROFESSIONAL DEVELOP STIPENDS	76,450	*	76,450	95,000	-	95,000
519099	SALARIES-STAFF DEVELOPMENT	13,525	*	13,010	26,000	-	26,000
	TOTAL SALARIES	**267,142**	**-**	**236,855**	**283,670**	**-**	**283,670**
522000	MATCHING FICA	16,517	*	10,756	17,588	-	17,588
522100	MATCHING MEDICARE	3,864	*	2,516	4,113	-	4,113
	TOTAL BENEFITS	**20,381**	**-**	**13,272**	**21,701**	**-**	**21,701**
530000	PURCHASED PROF/TECH SERVICES	24,219	*	7,148	8,100	-	8,100
553000	COMMUNICATIONS, POSTAGE, UPS	-	*	-	1,200	-	1,200
558000	TRAVEL-REGULAR PROGRAMS EMPS	36,679	*	19,359	47,490	-	47,490
561000	SUPPLIES	970	*	961	1,150	-	1,150
561200	COMPUTER SOFTWARE	-	*	-	-	-	-
564200	BOOKS AND PERIODICALS	23,672	*	20,312	21,990	-	21,990
581000	DUES AND FEES	78,856	*	98,921	101,250	-	101,250
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**164,396**	**-**	**146,701**	**181,180**	**-**	**181,180**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 451,919**	**$ -**	**$ 396,828**	**$ 486,551**	**$ -**	**$ 486,551**

*This is a newly created Function. FY19 Budget appeared in Function 2210

EDUCATIONAL MEDIA SERVICES--FUNCTION 2220

Function 2220 includes activities concerned with directing, managing, and operating educational media centers. Included are school libraries, audio-visual services and educational television.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 5,191	$ 5,800	$ 13,687	$ 6,090	$ -	$ 6,090
511400	SUBS-CLASSIFIED EMPS	450	-	-	-	-	-
514200	SALARIES-CLERICAL	50,581	51,916	17,608	53,473	1,070	54,543
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	2,889,630	2,839,705	2,978,548	3,068,690	123,000	3,191,690
	EDUCATIONAL MEDIA SALARIES	**2,945,852**	**2,897,421**	**3,009,843**	**3,128,253**	**124,070**	**3,252,323**
521000	MATCHING HEALTH INSURANCE	426,152	422,261	408,240	428,650	-	428,650
522000	MATCHING SOCIAL SECURITY	170,999	179,640	175,403	193,952	7,692	201,644
522100	MATCHING MEDICARE	39,992	42,012	41,022	45,360	1,799	47,159
523000	MATCHING TEACHER RETIREMENT	504,440	614,506	626,249	661,313	25,931	687,244
529100	MATCHING LIFE INSURANCE	2,241	2,023	2,233	2,309	-	2,309
529200	MATCHING DENTAL INSURANCE	6,762	6,022	6,528	6,965	-	6,965
529300	MATCHING DISABILITY 1	1,978	1,786	1,967	2,038	-	2,038
529400	MATCHING DISABILITY 2	4,548	4,101	4,527	4,684	-	4,684
	EDUCATIONAL MEDIA BENEFITS	**1,157,113**	**1,272,351**	**1,266,169**	**1,345,271**	**35,422**	**1,380,693**
530000	PURCHASED PROFESSIONAL SERVICE	-	1,500	-	1,500	-	1,500
543000	REPAIR AND MAINTENANCE	-	400	-	450	-	450
553200	WEB-BASED SUBS AND LICENSES	18,365	16,250	24,236	18,824	-	18,824
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	675	-	688	-	688
561000	LIBRARY S/M-SYSTEM WIDE	78,346	85,530	55,419	80,305	-	80,305
561200	COMPUTER SOFTWARE	45	-	-	36,300	-	36,300
561501	EXPENDABLE EQUIPMENT	50,294	22,049	14,358	22,600	-	22,600
564200	BOOKS AND PERIODICALS	344,535	460,983	421,486	396,896	-	396,896
573000	PURCHASE EQUIPMENT >$1000	22,448	21,347	28,269	23,010	-	23,010
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**514,033**	**608,734**	**543,768**	**580,573**	**-**	**580,573**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 4,616,998**	**$ 4,778,506**	**$ 4,819,780**	**$ 5,054,097**	**$ 159,492**	**$ 5,213,589**

GENERAL ADMINISTRATION--FUNCTION 2300

Function 2300 includes activities concerned with establishing and administering policy for operating the local school district. These include the activities of the Board of Education. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
512000	SALARY OF SUPERINTENDENT	$ 223,783	$ 229,800	$ 234,000	$ 241,020	$ -	$ 241,020
512100	ASST. SUPERINTENDENT	942,785	988,512	1,260,780	1,298,603	-	1,298,603
514200	SALARY-CLERICAL	297,653	295,129	79,875	82,270	-	82,270
	GENERAL ADMINISTRATION SALARIES	**1,464,221**	**1,513,441**	**1,574,655**	**1,621,893**	**-**	**1,621,893**
520005	MATCHING VALIC CONTRIBUTION	64,191	66,669	55,956	68,669	-	68,669
521000	MATCHING HEALTH INSURANCE	151,226	136,080	90,720	90,720	-	90,720
522000	MATCHING SOCIAL SECURITY	79,071	94,762	77,481	100,557	-	100,557
522100	MATCHING MEDICARE	20,663	22,162	23,312	23,517	-	23,517
523000	MATCHING TEACHER RETIREMENT	198,498	306,309	284,803	342,868	-	342,868
529100	MATCHING LIFE INSURANCE	690	727	543	710	-	710
529200	MATCHING DENTAL INSURANCE	2,286	2,444	1,778	2,355	-	2,355
529300	MATCHING DISABILITY 1	992	705	761	1,022	-	1,022
529400	MATCHING DISABILITY 2	1,961	1,526	1,483	2,020	-	2,020
	GENERAL ADMIN. BENEFITS	**519,577**	**631,384**	**536,837**	**632,438**	**-**	**632,438**
530000	PURCHASED PROFESSIONAL SERVICE	150,772	64,582	82,139	86,450	-	86,450
531100	PER DIEM OF BOARD MEMBERS	50,400	68,400	70,200	86,400	-	86,400
534000	LEGAL SERVICES	386,609	364,111	379,664	398,207	-	398,207
543000	REPAIR AND MAINTENANCE SERVICES	-	275	-	275	-	275
552000	INSURANCE-FIDELITY BONDS	1,913	3,172	1,878	3,252	-	3,252
553000	COMMUNICATIONS, POSTAGE, UPS	4,547	13,722	2,579	13,928	-	13,928
558000	TRAVEL-REGULAR PROGRAMS EMPS	9,639	9,456	9,970	10,220	-	10,220
558500	TRAVEL BOARD MEMBERS	3,812	4,635	1,306	4,751	-	4,751
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,914	6,102	1,223	6,254	-	6,254
561500	EXPENDABLE EQUIP UNDER $5000	4,081	1,000	2,326	1,000	-	1,000
564200	BOOKS AND PERIODICALS	158	1,382	119	1,417	-	1,417
581000	FEES AND DUES	218,254	202,480	218,148	225,671	-	225,671
589000	OTHER BD. MEMBER EXPENSE	-	-	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**833,098**	**739,317**	**769,552**	**837,825**	**-**	**837,825**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 2,816,896**	**$ 2,884,142**	**$ 2,881,044**	**$ 3,092,156**	**$ -**	**$ 3,092,156**

SCHOOL ADMINISTRATION--FUNCTION 2400

Function 2400 includes activities concerned with the overall administrative responsibility for school operations. Included are activities of principals, assistant principals, and clerical staff.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ -	$ -	$ -	$ 630	$ -	$ 630
511400	SUBSTITUTE FOR CLASSIFIED EMPS	1,805	15,000	6,930	7,700	-	7,700
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	11,695	3,000	17,668	10,175	-	10,175
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	111,753	107,930	107,879	110,575	-	110,575
513000	SALARY PRINCIPAL	4,334,599	4,276,098	4,220,388	4,340,559	81,000	4,421,559
513100	SALARIES ASSISTANT PRINCIPAL	7,138,694	7,094,263	7,416,076	7,601,478	360,440	7,961,918
514200	SALARIES - CLERICAL	5,364,794	5,343,148	5,543,869	5,682,465	110,877	5,793,342
514210	SALARIES-CLERICAL STUDENT	48,898	45,900	48,048	51,300	-	51,300
519100	SALARIES OTHER ADM. PERSONNEL	287,758	222,016	139,227	71,000	-	71,000
	SCHOOL ADMINISTRATION SALARIES	**17,299,995**	**17,107,355**	**17,500,085**	**17,875,882**	**552,317**	**18,428,199**
521000	MATCHING HEALTH INSURANCE	2,701,322	2,608,200	2,807,460	2,818,800	22,680	2,841,480
522000	MATCHING SOCIAL SECURITY	997,185	1,060,656	1,020,625	1,108,305	34,244	1,142,549
522100	MATCHING MEDICARE	233,224	248,057	238,694	259,200	8,009	267,209
523000	MATCHING TEACHER RETIREMENT	2,882,701	3,275,700	3,612,521	3,725,820	116,760	3,842,580
529100	MATCHING LIFE INSURANCE	12,709	14,405	12,916	13,027	-	13,027
529200	MATCHING DENTAL INSURANCE	46,630	51,440	48,348	49,315	-	49,315
529300	MATCHING DISABILITY 1	11,672	14,074	11,877	11,964	-	11,964
529400	MATCHING DISABILITY 2	26,036	28,617	26,492	26,687	-	26,687
	SCHOOL ADMINISTRATION BENEFIT	**6,911,480**	**7,301,149**	**7,778,933**	**8,013,118**	**181,693**	**8,194,811**
543000	REPAIR AND MAINTENANCE	7,348	12,360	5,025	6,190	-	6,190
544100	RENTAL	16,800	-	-	21,000	-	21,000
553000	COMMUNICATIONS, POSTAGE, UPS	158,374	203,715	130,458	144,416	-	144,416
553001	SCHOOL NEWSLETTER	14	11,950	28,977	46,450	-	46,450
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	930	1,383	953	-	953
561000	SUPPLIES	72,739	58,820	62,426	79,000	-	79,000
561001	SUPPLIES PRE SCHOOL	-	550	-	1,000	-	1,000
561500	EXPENDABLE EQUIP UNDER $5000	16,238	18,450	9,628	16,644	-	16,644
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-	-	-
581000	DUES AND FEES	-	-	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**271,513**	**306,775**	**237,897**	**315,653**	**-**	**315,653**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 24,482,989**	**$ 24,715,279**	**$ 25,516,915**	**$ 26,204,653**	**$ 734,010**	**$ 26,938,663**

SUPPORT SERVICES-BUSINESS--FUNCTION 2500

Function 2500 includes activities concerned with the fiscal operations of the local school district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing, and managing funds. Also included are purchasing, warehouse and distribution operations.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	$ 17,004	$ 25,000	$ 15,860	$ 21,500	$ -	$ 21,500
514200	SALARIES-CLERICAL	597,283	652,721	559,083	576,138	11,182	587,320
518103	SALARIES-WAREHOUSE	424,369	418,969	456,824	468,245	9,136	477,381
519000	SALARIES-ACCOUNTING STAFF	630,423	656,384	647,372	575,193	-	575,193
	BUSINESS SERVICES SALARIES	**1,669,079**	**1,753,074**	**1,679,139**	**1,641,076**	**20,318**	**1,661,394**
520009	RETIREMENT-EMP. CONTRIBUTION	2,286	2,364	2,330	2,435	-	2,435
521000	MATCHING HEALTH INSURANCE	277,636	317,520	283,500	289,100	-	289,100
522000	MATCHING SOCIAL SECURITY	96,399	108,691	98,014	101,747	1,260	103,007
522100	MATCHING MEDICARE	22,545	25,419	22,923	23,796	295	24,091
523000	MATCHING TEACHER RETIREMENT	256,965	326,887	321,926	346,923	4,246	351,169
527000	ON BEHALF PAYMENTS	13,371	14,052	-	14,474	-	14,474
529100	MATCHING LIFE INSURANCE	1,479	1,628	1,482	1,677	-	1,677
529200	MATCHING DENTAL INSURANCE	5,458	6,021	5,537	6,202	-	6,202
529300	MATCHING DISABILITY 1	1,372	1,525	1,369	1,571	-	1,571
529400	MATCHING DISABILITY 2	3,055	3,372	3,049	3,473	-	3,473
	BUSINESS SERVICES BENEFITS	**680,565**	**807,479**	**740,130**	**791,398**	**5,801**	**797,199**
530000	PURCHASED PROFESSIONAL SERVICES	72,316	74,500	62,601	69,458	-	69,458
543000	REPAIR AND MAINTENANCE	-	750	-	750	-	750
553000	COMMUNICATIONS, POSTAGE, UPS	10,107	9,935	9,154	10,183	-	10,183
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	51,009	120,100	121,170	123,103	-	123,103
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,400	4,105	2,848	4,208	-	4,208
561000	SUPPLIES	7,265	15,875	8,347	8,631	-	8,631
561500	EXPENDABLE EQUIP UNDER $5000	17,132	5,125	17,948	17,560	-	17,560
561200	COMPUTER SOFTWARE	126,958	205,000	392,863	139,000	-	139,000
564200	BOOKS AND PERIODICALS	79	250	-	150	-	150
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-	-	-
581000	DUES AND FEES	48,760	58,372	54,866	56,000	-	56,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**339,027**	**494,012**	**669,797**	**429,043**	**-**	**429,043**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 2,688,671**	**$ 3,054,565**	**$ 3,089,066**	**$ 2,861,517**	**$ 26,119**	**$ 2,887,636**

MAINTENANCE AND OPERATION OF PLANT SERVICES--FUNCTION 2600

Function 2600 included activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintenance, school safety and security, painters and grounds and custodial staff.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
514200	SALARIES-CLERICAL	$ 375,168	$ 380,534	$ 470,883	$ 481,477	$ 9,418	$ 490,895
518101	SALARIES-MAINTENANCE PERSONNEL	2,343,585	2,654,121	2,156,144	2,210,050	43,123	2,253,173
518102	SALARIES-SECURITY PERSONNEL	1,102,304	1,308,623	1,029,757	1,055,501	20,595	1,076,096
519000	SALARIES-SUPERVISORS	261,518	258,658	621,954	705,342	18,658	724,000
519002	SALARIES-OVERTIME / EXTRA HELP	-	10,000	-	10,000	-	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	98,689	99,942	27,932	-	-	-
	SALARIES-OPERATION AND MAINT.	**4,181,264**	**4,711,878**	**4,306,670**	**4,462,370**	**91,794**	**4,554,164**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,416	1,609	1,946	1,657	-	1,657
521000	MATCHING HEALTH INSURANCE	655,326	704,894	722,520	737,100	-	737,100
522000	MATCHING SOCIAL SECURITY	243,004	292,137	248,922	276,667	5,691	282,358
522100	MATCHING MEDICARE	56,832	67,697	58,215	64,704	1,331	66,035
523000	MATCHING TEACHER RETIREMENT	578,929	765,424	743,303	943,345	19,405	962,750
525000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
527000	ON BEHALF PAYMENTS	106,332	-	-	133,025	-	133,025
529100	MATCHING LIFE INSURANCE	3,535	3,682	3,676	3,643	-	3,643
529200	MATCHING DENTAL INSURANCE	10,309	11,735	11,774	11,513	-	11,513
529300	MATCHING DISABILITY 1	3,187	3,350	3,302	3,318	-	3,318
529400	MATCHING DISABILITY 2	7,232	7,559	7,508	7,482	-	7,482
	OPERATION AND MAINT. BENEFITS	**1,667,102**	**1,858,087**	**1,801,166**	**2,182,454**	**26,427**	**2,208,881**
530000	PURCHASED PROFESSIONAL SERVICE	6,752,533	9,904,900	9,629,016	10,490,778	108,347	10,599,125
541000	WATER, SEWER AND CLEANING SVCS	805,356	950,000	1,116,419	1,147,121	-	1,147,121
543000	REPAIR AND MAINTENANCE	5,302,966	4,305,000	4,264,671	4,317,000	-	4,317,000
543001	CUSTODIAL SUPPLIES	7,333	6,000	6,519	6,000	-	6,000
553000	COMMUNICATIONS, POSTAGE, UPS	93,835	101,500	96,658	102,500	-	102,500
558000	TRAVEL-REGULAR PROGRAMS EMPS	7,801	21,000	5,193	12,500	-	12,500
561000	OFFICE SUPPLIES	39,347	61,250	22,880	54,100	-	54,100
561200	PURCHASE OF COMPUTER SOFTWARE	63,588	82,500	46,367	49,500	-	49,500
561500	SAFETY/SECURITY EQUIPMENT	47,783	51,568	55,648	25,000	1,080,000	1,105,000
561500	EXPENDABLE EQUIP UNDER $1000	-	88,500	-	92,750	-	92,750
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	35,000	-	35,000
562000	NATURAL GAS, GAS AND FUEL	493,743	460,000	442,296	501,865	-	501,865
562001	ELECTRICITY	5,548,486	5,500,000	5,725,755	5,640,270	-	5,640,270
573000	EQUIPMENT OVER $1000	282,940	336,552	386,051	299,000	-	299,000
581001	DUES AND FEES SECURITY	43,487	53,000	51,234	53,000	-	53,000
581000	DUES AND FEES STAFF DEV.	8,326	12,000	4,967	11,000	-	11,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**19,497,524**	**21,933,770**	**21,853,674**	**22,837,384**	**1,188,347**	**24,025,731**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 25,345,890**	**$ 28,503,735**	**$ 27,961,510**	**$ 29,482,208**	**$ 1,306,568**	**$ 30,788,776**

STUDENT TRANSPORTATION SERVICES--FUNCTION 2700

Function 2700 includes activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 31,998	$ 15,000	$ 18,440	$ 15,750	$ -	$ 15,750
514200	CLERICAL	233,319	246,269	276,924	283,847	5,538	289,385
518000	SALARIES BUS DRIVERS	8,512,177	8,757,920	9,047,917	8,920,658	148,900	9,069,558
518001	SALARIES-FIELD TRIPS	64,459	42,000	62,329	63,325	-	63,325
518005	SALARIES-DRIVER TRAINING	49,735	40,000	35,446	38,500	-	38,500
518007	SALARIES-BUS SAFETY	21,304	24,000	22,895	24,000	-	24,000
518009	EXTRA TRIPS HS ALLOTMENT	65,137	170,000	147,742	180,000	-	180,000
518010	SALARIES-HS PLAYOFFS	32,633	-	-	20,838	-	20,838
518023	SALARIES-BUS DRIVERS SUMMER SCH.	-	-	-	2,859	-	2,859
518029	SALARIES 4H PARTNERSHIP	1,523	800	380	800	-	800
518034	SALARIES SPECIAL OLYMPICS	698	1,500	403	1,500	-	1,500
518100	SALARIES-OTHER TRANS. PERS.	484,638	490,295	490,068	461,176	9,225	470,401
518106	SALARIES-BUS AIDES	719,495	754,811	775,560	784,950	15,511	800,461
518109	SALARIES OF MECHANICS	1,014,116	1,009,863	1,085,747	1,110,176	21,715	1,131,891
518110	SALARIES SPECIAL SERVICES	6,258	11,000	1,506	11,000	-	11,000
519000	SALARIES-SUPERVISORS	182,825	191,092	190,138	195,835	-	195,835
519100	SALARIES-OTHER ADMINISTRATIVE	142,100	147,819	147,784	152,254	2,956	155,210
	TRANSPORTATION- SALARIES	**11,562,414**	**11,902,369**	**12,303,279**	**12,267,468**	**203,845**	**12,471,313**
520009	RETIREMENT-EMPLOYER CONTRIB.	136,859	145,093	167,320	170,667	-	170,667
521000	MATCHING HEALTH INSURANCE	4,230,174	3,925,922	4,607,280	4,728,780	-	4,728,780
522000	MATCHING SOCIAL SECURITY	605,909	737,947	742,311	760,583	12,638	773,221
522100	MATCHING MEDICARE	141,704	172,584	173,605	177,878	2,956	180,834
523000	MATCHING TEACHER RETIREMENT	320,516	326,591	431,574	474,110	8,336	482,446
527000	ON BEHALF PAYMENTS/FITNESS	354,303	-	-	-	-	-
529100	MATCHING LIFE INSURANCE	12,131	11,260	11,151	11,542	-	11,542
529200	MATCHING DENTAL INSURANCE	72,951	64,258	78,336	81,396	-	81,396
529300	MATCHING DISABILITY 1	11,436	10,636	10,310	10,902	-	10,902
529400	MATCHING DISABILITY 2	24,742	23,076	22,343	23,653	-	23,653
	TRANSPORTATION BENEFITS	**5,910,725**	**5,417,367**	**6,244,230**	**6,439,511**	**23,930**	**6,463,441**
530000	PURCHASED PROFESSIONAL SERV.	4,870	9,000	41,441	9,000	-	9,000
530003	TRANSPORTATION MOUs	-	3,200	1,379	1,500	-	1,500
530011	CONTRACTED SERVICES	154,089	102,358	81,820	75,000	-	75,000
530013	CONTRACTED SERVICES WRECKER	-	-	41,142	50,000	-	50,000
530015	UNIFORM RENTALS	5,408	4,000	7,638	6,000	-	6,000
530017	GRAVEL	11,693	12,000	4,380	6,000	-	6,000
530021	TYLERTECH SUPPORT	-	9,600	-	2,000	-	2,000
533200	DRUG TESTS	12,609	15,000	17,072	15,000	-	15,000
533400	PHYSICALS-BUS DRIVERS	20,580	28,000	39,368	30,000	-	30,000
	TRANSPORTATION OUTSIDE SERV.	**209,248**	**183,158**	**234,240**	**194,500**	**-**	**194,500**
543000	REPAIR AND MAINTENANCE	1,768	35,623	5,977	5,000	-	5,000
543003	CHEMICALS AND SOLVENTS	7,817	9,000	7,322	10,000	-	10,000
543004	WINDSHIELD WASHER REPS & MAINT.	870,974	814,377	737,424	850,000	-	850,000
543007	SHOP SUPPLIES	8,581	8,500	10,919	8,500	-	8,500
543008	TIRES AND RELATED PRODUCTS SERVICE	191,853	165,000	143,645	165,000	-	165,000
544200	RENTAL OF EQUIPMENT AND VEHICLES	52,560	53,000	59,203	53,000	-	53,000
553000	COMMUNICATIONS, POSTAGE, UPS	71,990	85,000	35,673	76,000	-	76,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	11,034	9,500	3,774	11,000	-	11,000
561000	SUPPLIES	12,307	1,000	15,484	10,000	-	10,000
561014	RECOGNITION PROGRAM	58	2,000	24	2,000	-	2,000
561200	COMPUTER SOFTWARE	35,102	101,000	159,635	160,000	-	160,000
561500	EXPENDABLE EQUIP UNDER $5000	33,909	30,000	82,571	100,000	-	100,000
561507	TOOL ALLOTMENT	11,416	12,000	17,512	12,000	-	12,000
561600	EXPENDABLE COMPUTER EQUIPMENT	-	6,000	139	5,000	-	5,000
562000	NATURAL GAS, FUEL AND LUBRICANTS	1,619,150	2,005,000	1,716,152	1,982,500	-	1,982,500
562003	LUBRICANTS AND FLUIDS	64,355	60,000	51,409	60,000	-	60,000
564200	BOOKS AND PERIODICALS	2,450	2,500	47	1,500	-	1,500
573000	PURCHASE EQUIPMENT >$5000	72,694	50,000	18,705	-	-	-
573000	RADIOS	-	75,000	-	-	-	-
573200	PURCHASE OR LEASE BUSES	1,979	-	507,057	-	-	-
581000	DUES AND FEES	92,813	55,000	10,241	60,000	-	60,000
	SUPPLIES/EQUIPMENT/OTHER	**3,162,810**	**3,579,500**	**3,582,913**	**3,571,500**	**-**	**3,571,500**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 20,845,198**	**$ 21,082,394**	**$ 22,364,662**	**$ 22,472,979**	**$ 227,775**	**$ 22,700,754**

SUPPORT SERVICES CENTRAL OFFICE--FUNCTION 2800

Function 2800 includes Central Office activities other than general administration and business services. Included are personnel services, risk management, strategic planning and forecasting including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
511400	SUBSTITUTES	$ 9,980	$ 8,779	$ 2,842	$ 3,250	$ -	$ 3,250
514200	SALARIES-CLERICAL	511,358	446,480	533,412	546,747	10,668	557,415
516200	SALARIES-PLANNING/FORECASTING	86,656	91,048	90,123	-	-	-
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	297,157	118,386	860,520	753,181	-	753,181
519100	SALARIES-OTHER ADMIN PERSONNEL	719,112	903,952	145,613	165,720	2,215	167,935
	CENTRAL SUPPORT SALARIES	**1,624,263**	**1,568,645**	**1,632,510**	**1,468,898**	**12,883**	**1,481,781**
521000	MATCHING HEALTH INSURANCE	202,590	211,639	226,800	238,140	-	238,140
522000	MATCHING FICA	93,785	97,256	92,343	91,072	799	91,871
522100	MATCHING MEDICARE	21,933	22,745	21,603	21,299	187	21,486
523000	MATCHING TEACHER RETIREMENT	257,378	327,847	321,658	310,525	2,723	313,248
527000	ON BEHALF PAYMENTS	24,191	-	-	24,916	-	24,916
529100	MATCHING LIFE INSURANCE	1,067	1,076	1,161	1,190	-	1,190
529200	MATCHING DENTAL INSURANCE	3,706	3,712	3,905	3,985	-	3,985
529300	MATCHING DISABILITY 1	952	963	1,034	1,050	-	1,050
529400	MATCHING DISABILITY 2	2,156	2,179	2,346	2,244	-	2,244
529500	MATCHING CONTRIB HEALTH CLUBS	12,784	-	6,363	6,685	-	6,685
	CENTRAL SUPPORT BENEFITS	**620,542**	**667,417**	**677,213**	**701,106**	**3,709**	**704,815**
530000	PURCHASED PROFESSIONAL SERVICE	2,062,124	2,020,000	2,306,377	2,280,300	-	2,280,300
543000	REPAIR AND MAINTENANCE	245	500	375	300	-	300
553000	COMMUNICATIONS, POSTAGE, UPS	9,190	63,000	9,284	10,550	-	10,550
558000	TRAVEL	8,081	15,600	7,886	14,950	-	14,950
561000	SUPPLIES	27,303	27,678	20,377	28,725	-	28,725
561054	SUPPLIES PRINT SHOP	36,609	2,000	2,000	2,000	-	2,000
561200	COMPUTER SOFTWARE	661,127	759,000	689,652	286,145	-	286,145
561500	EXPENDABLE EQUIP UNDER $1000	12,757	30,800	11,192	30,800	-	30,800
564200	BOOKS AND PERIODICALS	1,945	1,819	2,022	2,005	-	2,005
573000	EQUIPMENT >1,000	2,626	2,500	1,389	1,500	-	1,500
581000	DUES AND FEES	7,217	15,840	17,123	16,335	-	16,335
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**2,829,224**	**2,938,737**	**3,067,677**	**2,673,610**	**-**	**2,673,610**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,074,029**	**$ 5,174,799**	**$ 5,377,400**	**$ 4,843,614**	**$ 16,592**	**$ 4,860,206**

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES--FUNCTION 4000

Function 4000 includes activities concerned with renovation of buildings; repair and replacement of equipment and fixed assets, initial installation or extension of service systems and other build-in equipment; and improvements to site.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
530000	PURCHASED PROFESSIONAL SERVICE	$ -	$ -	$ -	$ -	$ -	$ -
544100	RENTAL OF LAND OR BUILDINGS	-	-	-	-	-	-
544200	RENTAL OF EQUIPMENT	-	-	-	-	-	-
559500	OTHER PURCHASED SERVICES	240	-	-	-	-	-
561000	SUPPLIES	-	-	1,952	-	-	-
561500	EXPENDABLE EQUIP UNDER $1000	392,919	475,000	315,206	317,155	-	317,155
571000	LAND AND LAND IMPROVEMENT	-	-	-	-	-	-
572000	BLDG. AND BLDG. IMPROVEMENT	-	-	-	-	-	-
573000	PURCHASE EQUIPMENT >$1000	-	-	83,068	-	-	-
573400	COMPUTERS	-	-	-	-	-	-
589000	OTHER EXPENDITURES	-	-	-	-	-	-
TOTAL FUNCTION FACILITIES ACQ. AND CONSTRUCT.		**$ 393,159**	**$ 475,000**	**$ 400,226**	**$ 317,155**	**$ -**	**$ 317,155**

OTHER OUTLAYS--FUNCTION 5000

Function 5000 includes outlays which cannot be properly classified as expenditures, but require budgetary or accounting control.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
593000	TRANSFER TO OTHER FUNDS	$ 4,308,353	$ 2,152,304	$ 1,897,304	$ 1,777,096	$ -	$ 1,777,096
599000	OTHER USES	-	-	-	-	-	-
TOTAL FUNCTION OTHER OUTLAYS		**$ 4,308,353**	**$ 2,152,304**	**$ 1,897,304**	**$ 1,777,096**	**$ -**	**$ 1,777,096**

TOTAL DEBT SERVICE--FUNCTION 5100

Function 5100 includes outlays to retire the short and long-term debt (obligations in excess of one year) of the local school district, included are payments of principal, interest and paying agents' fees.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL EXPENDITURES FY 2017-18	FY 2018-19 APPROVED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2018-19	REQUEST	BUDGET ADJS.	FY 2019-20 PROJECTED BUDGET
530000	PURCHASED PROFESSIONAL SERVICE	$ -	$ -	$ -	$ -	$ -	$ -
583000	INTEREST INCURRED	39,004	32,623	90,371	27,659	-	27,659
591000	PROCEEDS FROM TAN (TAX ANTICIP. NOTE)	13,750,000	11,500,000	11,500,000	9,750,000	-	9,750,000
TOTAL DEBT SERVICE		**$ 13,789,004**	**$ 11,532,623**	**$ 11,590,371**	**$ 9,777,659**	**$ -**	**$ 9,777,659**

Cherokee County School District

CHEROKEE COUNTY SCHOOL DISTRICT
DR. BRIAN V. HIGHTOWER
SUPERINTENDENT OF SCHOOLS

SCHOOL BOARD MEMBERS

Kyla Cromer, School Board Chair
Kelly Poole, School Board Vice-Chair
Mike Chapman
John Harmon
Patsy Jordan
Clark Menard
Robert Rechsteiner