Cherokee County School District

Agenda Request Form

Meeting Date	Agenda Item Number
June 16, 2022	I-1

Title

Superintendent's Recommended FY2023 Tentative Budget and Ad Valorem Property Tax Millage Rate

Requested Action

School Board Consideration of Superintendent's Recommendation for Approval of the FY2023 Tentative Budget and Ad Valorem Tax Millage Rate

Summary Explanation and Background

The review and approval process for the FY2023 Budget began with the School Board Retreat on February 4, 2022 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 then, the Superintendent's Annual Ad Hoc Budget Committee has conducted its annual "zero sunset review" of all major current expenditures.

At its May 19, 2022 School Board meeting, the School Board tabled the Superintendent's recommended FY2023 Tentative Budget in order to receive public input and advertise, as required by Georgia Statute.

At the June 16, 2022 School Board Meeting, after three public hearings (June 8, 2022 at 11:30 a.m.; June 16, 2022 at 11:30 a.m., and June 16 at 6:30 p.m.) and public advertisement, the School Board will receive final comments on the Budget, and proposed millage rate; make revisions, as necessary and adopt the Annual Budget and set the Ad Valorem property tax millage rate for FY2023.

Priority Area

Organizational and Operational Effectiveness

Financial Impact

The financial impact is total budgeted expenditures of $706,355,498 for FY2023.

Exhibits: (List)

Superintendent's Recommended FY2023 Tentative Budget and Metro Area Millage Map.

Source of Additional Information

Dr. Brian V. Hightower	770.479.1871
Kenneth Owen	770.479.1871

Cherokee County School District



FY2023 BUDGET

Dr. Brian V. Hightower, Superintendent

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Cherokee County School District

EXECUTIVE SUMMARY OF THE SUPERINTENDENT'S FY2023 TENTATIVE RECOMMENDED BUDGET

I. INTRODUCTION -- RECOMMENDED FY2023 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the Cherokee County School District (CCSD) Annual Budget for the next fiscal year must be prepared by the Superintendent of Schools for presentment to the School Board 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 Priority Areas, as outlined in the Five-Year Strategic Plan, "Blueprint;" 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 2022 session of the Georgia General Assembly and subsequently signed by the Governor. **This is accomplished with a reduction in the overall millage rate of 1.5 mills, which brings the total recommended rate down to 17.95 mills (from 19.45 mills in FY22). Further, this recommended tentative budget dedicates an additional .25 mill of the millage rate toward Bond debt repayment, meaning 16.45 mills for Maintenance and Operation and 1.5 mills for Bonds.** The restoration of State austerity reductions by the Governor and General Assembly are greatly appreciated and is paramount in the ability to recommend a reduction in the local ad valorem tax rate.

The proposed FY2023 Budget preserves as its primary focus the continual improvement of student academic achievement, while keeping students and staff safe and healthy, in order to remain one of the best School Districts in the State of Georgia, Region and Nation. Despite the continued challenges related to the worldwide pandemic, CCSD students are graduating in record numbers and exceed State, National and International averages on test scores across-the-board; and its high school students consistently posted 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 mastered material required by the State at the highest levels; and its high schools were included on recent state AP honors recognitions and 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.**

1205 Bluffs Parkway
Canton, Georgia 30114
770.479.1871
www.cherokeek12.net

II. REVENUE FORECAST

Total Estimated State Funding - $244.3 MM

Fortunately, due to continued strong economic growth in the State, this budget does NOT include an austerity reduction. As you know, since the 2002-03 fiscal year, the Quality Basic Education (QBE) formula for public education has included austerity reductions in all but four years, totaling over $218.5 MM of funding earned by CCSD but withheld through austerity budget cuts, while CCSD student enrollment increased by more than 54.7% (14,906 students). During this time, annual School District budgets included employee furlough days, increased class sizes and various cuts across-the-board to CCSD's educational program. This year's QBE formula includes funding for the Governor's promised $2,000 per teacher per year salary increase, as well as slight increases in certain program areas where student population growth has occurred.

Total Local Funding – $321.0 MM

Recently the Cherokee County Tax Assessor's Office projected a 20% increase in the local property tax digest, making this the tenth consecutive year of strong economic growth and increases in property valuations. Leaving the millage rate at the FY22 rate 19.45 mills would have meant an estimated additional $43 MM in gross tax receipts to the School District. Acknowledging the hardship this would have on families, the recommended reduction of the total millage rate to 17.95 mills allows for needed investments in personnel while significantly reducing the hardship on homeowners. The result of this balancing of priorities will result in an estimated collection of $234.2 MM in total local tax revenue (includes property, motor vehicle and other local taxes) to CCSD for FY2023, an approximate 6.7% increase over FY2022 collections.

Total Federal Funding - $43.5 MM

Federal funding, which makes up a little more than **7.1%** of the CCSD total budget, is significantly higher in FY2023 due to continued federal allocations made to school districts in response to the COVID-19 pandemic. Specifically, CCSD is scheduled to receive $35.6 MM in American Rescue Plan (ARP) funds over the course of the next two fiscal years, FY2023 and FY2024. The Superintendent's recommended tentative budget for FY2023 includes the following items funded with ARP funds in the amount of $18.2 MM:

- Additional teacher allotments to assist with academic remediation efforts,
- Supplemental learning opportunities to include summer school, before/after-school and in-school tutoring,
- Additional teacher support for Digital Learners,
- Additional school-based staff (Nurses, Psychologists and School Social Workers) to assist with the physical and mental well-being and health of students,
- Additional laptops for student use.

Other federal funding is intended to meet the teaching and learning 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 FY2023 Tentative Budget:

- *Provide annual longevity-step increases for all eligible employees,*
- *In addition to the Governor's $2,000 per year per teacher salary increase, provide enhancements to the Teacher Salary Scale to provide higher starting teacher pay and larger step increases in the middle years,*
- *Provide a 2% cost of living adjustment for all eligible classified staff,*
- *Allocate up to 121 additional teacher allotments to provide supplemental learning opportunities for students,*
- *Allocate up to 67 additional teacher allotments to address student population growth in specific areas, such as Career, Technical and Agriculture Education (CTAE), Early Intervention and English for Speakers of Other Languages (ESOL) programs,*
- *Allocate three additional Speech Language Pathologists to provide services to students,*
- *Allocate one additional Instructional Lead Strategist to provide support to teachers at L. R. Tippens Center and ACTIVE Academy,*
- *Allocate three new Behavioral Coaches, two additional School Nurses, four additional School Psychologists and one additional Social Worker to support students in need of those services,*
- *Allocate four new Digital Learning Curriculum Designers to develop blended learning tools and training for classroom teachers,*
- *Allocate six new High School Student Success Coaches to identify students in need of additional assistance and/or guidance in meeting graduation requirements,*
- *Allocate seven additional Middle School Counselors to assist in meeting the needs of students,*
- *Increase required employer contributions in the Teacher Retirement System (TRS) – from 19.81% to 19.98% of gross compensation for all TRS eligible employees,*
- *Allocate Administrator on Special Assignment to the Division of Curriculum and Instruction to provide support to the Assessment Department,*
- *Allocate additional support personnel to the Division of School Operations to provide leadership and support to Schools,*
- *Allocate one part-time clerical staff member to the Division of Curriculum and Instruction to provide support to federal programs,*
- *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,

- *Continue to strategically utilize the limited "pay-as-you-go" model for funding technology, infrastructure and other capital outlay items using current Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) collections*,
- *Continue the conversion of all indoor lighting to LED*,
- *Continue installation of interactive flat panels in classrooms, replacing outdated smartboards*,
- *Continue mechanical modernizations and roof repair/replacements on older buildings to sustain the usefulness and life of the assets*,
- *Purchase up to 30 school buses to replace the oldest buses in the fleet and*,
- *Utilize remaining funds to continue building Budget Reserves.*

IV. ANNUAL BUDGETARY REVIEW PROCESS

The recommended FY2023 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 zero-based 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 $471.3 MM in General Fund/Operating Budget total expenditures anticipated for the 2022-23 school year, $322.0 MM (68.3%) is appropriated directly to School Instruction. Of the remaining $149.3 MM in budgeted expenditures, $136.7 MM (91.6%) is allocated to departments having a direct impact on students, such as Pupil Services, Instructional Improvement, Instructional Staff Training, Educational Media Services, School Administration, Maintenance and Operation and Pupil Transportation. Overall, $458.7 MM (97.3%) 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 2022-23 school year total of approximately 4,998 full-time employees: 2,785 certified teachers; 815 certified instructional support staff; 1,197 non-instructional support staff; and 201 school administrators. Recognizing the importance of a competitive compensation package in attracting and retaining the highest quality workforce, the Superintendent is recommending funding State and Local longevity step increases and a 2%

cost of living adjustment for all eligible non-teaching employees. Additionally, the Superintendent is recommending step increases along with passing along the Governor's $2,000 per teacher per year salary increase and extending it to those certified positions not included in the Governor's budget, along with providing funds to supplement the local portion of the teacher salary scale to further enhance total compensation for teachers throughout their careers, all beginning July 1, 2022.

By approving this recommended increase in compensation for teachers and other eligible staff (a total budgetary impact of $23.1 MM) CCSD will continue to demonstrate its commitment to keeping employees competitive with their peers in the Metro Atlanta region relative to compensation and benefits, thereby continuing to attract and retain the best staff possible.

Capital Outlay Priorities

Cherokee County will continue to experience modest student population growth in the near future, primarily at the middle and high school levels. Accordingly, continuing to address that growth with scheduled and approved renovations and expansions of existing schools and improved safety/security and technology enhancements will require utilization of capital outlay resources.

V. ED-SPLOST

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 2021 Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) renewal, thereby enabling it to continue to support an award-winning instructional program by addressing its most pressing construction and technology needs.

With the School Board's decision to shift a portion of property tax collections from Maintenance and Operations (M&O) to Debt Service (starting with a half mill in FY2018 and extended by another quarter mill in 2020 and 2022), coupled with higher than projected sales tax collections, the Debt Service Fund was sufficient enough in FY2022 to allow for an early payoff of $28.9 MM in long term debt. The inclusion of property taxes toward Debt Service allows the School District to utilize funds provided by the 2016 and 2021 Ed-SPLOST to fund current needs. Major pay-as-you-go projects included in the FY2023 budget include the continued conversion of all lighting to LED, continued replacement of outdated smartboard technology with interactive flat panels in all classrooms and major repairs/maintenance of older buildings.

Funds provided by Ed-SPLOST-backed bonds are budgeted in FY2023 to continue the multi-year replacement Cherokee High School project, add a new instructional wing and auxiliary gymnasium at Creekview High School,

add new instructional wing at Creekland Middle School, continue the renovation of the athletic facilities at Etowah High School, begin the multi-year project to build a replacement Free Home Elementary School, begin major mechanical and roof renovations at several schools, continue major repairs/renovations district wide and continue to fund critically needed technology improvements.

VI. CONCLUSION

The Superintendent's Recommended FY2023 Budget is developed through conservative budgetary frameworks and principles while providing a strong, impactful strategy to achieve our mission of educating the emerging learner. It has been imperative for CCSD to build this annual budget in a manner that promotes a world-class education for our students while simultaneously insuring the continued strength of the organization's operational, programmatic and fiscal health.

As part of the School Board's Meeting on May 19, 2022, the Superintendent will be requesting that the School Board review and table the Tentative Budget. 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 be requested to adopt a final CCSD FY2023 Budget and set the 2022 millage rate at its June 16, 2022 School Board Meeting.

SCHOOL BOARD MEMBERS



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

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

SUPERINTENDENT'S CABINET 2022-23

DR. BRIAN HIGHTOWER
SUPERINTENDENT OF SCHOOLS

Rick Beaulieu, Chief Human Resources Officer

Bobby Blount, Chief Information Officer

Buster Cushing, Chief of Safety and Security

Dr. Nicole Holmes, Chief Academic Officer

Barbara P. Jacoby, Chief Communications Officer

Mike McGowan, Chief of Staff

Trey Moores, Chief Support Services Officer

Dr. Debra Murdock, Chief Operations Officer

Kenneth Owen, Chief Financial Officer

Sheryl Puccio, Administrative Assistant to the Superintendent

SUPERINTENDENT'S 2021-22 ANNUAL BUDGET COMMITTEE

For Preparation of the FY 2022-23 Budget

Rick Beaulieu, Chief Human Resources Officer
Bobby Blount, Chief Information Officer
Buster Cushing, Chief of Police
Dr. Nicole Holmes, Chief Academic Officer
Barbara Jacoby, Chief Communications Officer
Mike McGowan, Chief of Staff
Dr. Debra Murdock, Chief Operations Officer
Kenneth Owen, Chief Financial Officer (Committee Co-Chair)
Bill Sebring, Chief Support Services Officer
Dr. Keith Bryant, Executive Director, Curriculum and Instruction
Robby Carmichael, Executive Director, Student Information Services
Marjorie DeFrank, Executive Director, Financial Management (Committee Co-Chair)
Dr. Robert Eddy, Interim Executive Director, Staffing
Tina Farmer, Executive Director, School Nutrition
Jim Georges, Executive Director, Transportation
Amy Graham, Executive Director, Staffing
Charlette Green, Executive Director, Special Education
Tyler Gwynn, Executive Director, Staffing
Dr. Kerry Martin, Executive Director, Administrative Leadership
Dr. Mark Merges, Executive Director, Administrative Leadership
Brad Orth, Executive Director, Business Information Services
Trey Moores, Director, Facility Maintenance
Shannon Nolan, Director, Procurement Services
Dr. Lyn Turnell, Director, Student Assessment
Melissa Whatley, Director, Risk Management and Benefits
Carrie McGowan, Supervisor, Strategic Planning, Community Relations and Publications
Mindy Woosley, Supervisor, Accounting and Budgets
Laura Akers, Principal, Johnston ES
Dr. Richard Carnes, Principal, Creekland MS
Kim Cerasoli, Principal, Indian Knoll ES
Dr. Ashley Kennerly, Principal, Sixes ES
Rodney Larrotta, Principal, Cherokee HS
Valerie Lowery, Principal, Boston ES
Sheryl Puccio, Executive Administrative Assistant to the Superintendent

CCSD Organizational Chart of Divisions SY2022-23

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

Technology and Information Services Division	Support Services Division	Communications Division	School Operations Division	Safety and Security Division	Human Resources Division	Financial Management Division	Curriculum and Instruction Division
 Chief Information Officer	 Chief Support Services Officer	 Chief Communications Officer	 Chief Operations Officer	 Chief of Safety and Security	 Chief Human Resources Officer	 Chief Financial Officer	 Chief Academic Officer
Bobby Blount	Trey Moores	Barbara Jacoby	Dr. Debra Murdock	Buster Cushing	Rick Beaulieu	Kenneth Owen	Dr. Nicole Holmes

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATING OVERVIEW

LEGAL ENTITY

The Cherokee County Board of Education (School Board) was established under the Constitution and laws of the State of Georgia. The School Board members are elected by the voters and the Superintendent is appointed by the School Board. The School Board is organized as a separate legal entity and has the power to levy taxes and issue bonds and its budget is not subject to approval by any other entity. Accordingly, the School 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 School Board's priorities and represents a process through which policy decisions are developed, implemented and controlled. The budget is prepared on the modified accrual basis. The Office 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. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by five percent the amount budgeted for that function in the School Board-approved budget, the Superintendent must recommend a budget amendment by the School Board to authorize the additional anticipated expenditures.

BASIS OF ACCOUNTING

The current financial resources measurement focus and 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 are used to account for the programs and activities of the governmental functions of the School District:

- ***General Fund:*** This fund serves as the primary operating fund of the School 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.

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 seven 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 Instructional Services, 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, School Nutrition Program, Community Services Operations, 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 12-month period for which the budget applies. (7/1/22 - 6/30/23).
- ***Grant:*** State and Federal grants are identified for reporting by code numbers assigned by the Georgia Department of Education.
- ***Project/Reporting:*** is used to account for expenditures on projects funded through grants and to account for construction projects.

REVENUE SOURCES

The 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 19 instructional programs. Each of the programs is weighted to reflect the State's estimated costs associated with the program. School districts 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 39.8% for FY2023.**

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 the 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 52.3% for FY2023.**

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 7.1% for FY2023.**

CAPITAL OUTLAY BUDGET PROCESS

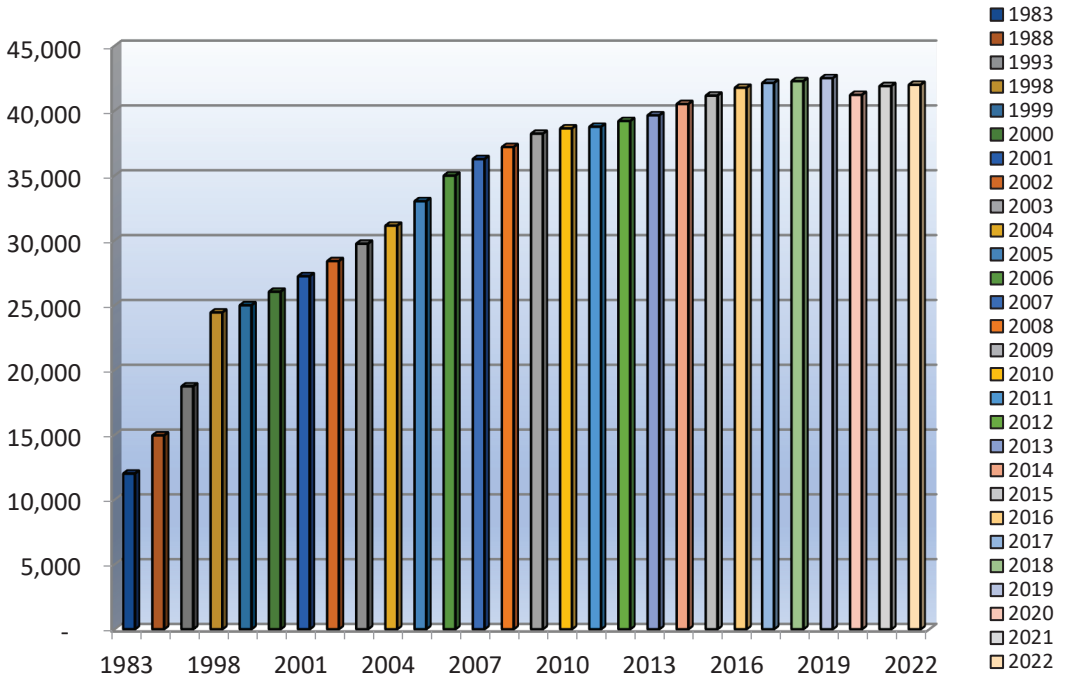
Funds to be budgeted for capital outlay appropriations are derived and estimated from the funding sources listed below:

- 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 (Ed-SPLOST) Collections
    2. 1% Ed-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 repairs/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 SCHOOL DISTRICT
ENROLLMENT SUMMARY BY YEAR
SEPTEMBER 1983 - PROJECTED SEPTEMBER 2022
FISCAL YEAR 2022-23 BUDGET

School Year	1st Month Enrollment	Increase	% Increase
September 1983	12,012	310	2.6%
September 1988	14,956	412	2.8%
September 1993	18,742	764	4.2%
September 1998	24,444	5,702	30.4%
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%
September 2019	42,511	234	0.6%
September 2020	41,223	-1,288	-3.0%
September 2021	41,901	678	1.6%
Projected September 2022	41,998	97	0.2%



OUR VISION AND MISSION

We are committed to educating the emerging generation through learning environments designed to increase the performance of all students. Together, we will prepare the emerging generation to confidently rise up to limitless learning potential and success.



OUR CORE BELIEFS

Rigor: We believe in a growth mindset, as every student can learn, achieve and thrive.

Relevance: We believe the meaningful connections we forge with students, families and community partners positively influence how we teach, lead and prepare graduates for success in a knowledge-based, technology rich and culturally diverse world.

Relationships: We believe safe, diverse and inclusive schools are critical for successful teaching and learning and strengthening our culture of belonging, kindness and possibility.



FIVE PRIORITY AREAS

BLUEPRINT 2020-24

Student Achievement: Access and Opportunity

Organizational and Operational Effectiveness

Family, Partner and Community Engagement

Positive Culture and Climate

Quality Workforce



FY2023 SCHOOL BOARD MEMBER PRIORITIES

OPERATING BUDGET CONSIDERATIONS

- Continue to maintain a 180-day school year for students and a 190-workday calendar for teachers while also utilizing the necessary pandemic (or endemic) funding focused on keeping the facilities sanitized.
- Continue longevity steps for current employees.
- Continue to support the financial well-being of the district by monitoring, maintaining and adding processes to keep increasing CCSD credit rating, strengthening reserves, reducing the need for short-term borrowing, and possibly reducing the millage rate.
- Consider utilizing local property tax millage rate toward debt reduction.
- Restore funding to solidify CCSD operations following the Governor's elimination of recent austerity reductions in state funding.
- Support teacher needs/instructional needs to positively impact student achievement, notably K-3 Reading, MS Math/Reading and HS graduation rates.
- Continue CTAE pathway working toward introducing in middle school with extension/connection to high school coursework and pathways.
- Develop a long-term plan to move CCSD's Cherokee College and Career Academy (C3 Academy) at the original Cherokee HS facility/campus.
- Increase effective project scope management and oversight for future building projects, focusing on project efficiency and maintaining established project budgets.
- Continue to evaluate and enhance CTAE Pathways that will benefit students based on diverse needs in demographic areas and enable them to graduate ready to enter the workforce or transition to a college, trade school or university.
- Continue to evaluate and offer competitive compensation packages for all CCSD employees to attract and retain the best candidates and workforce.
- Continue to review flexible allocation models to maximize support in critical areas such as student achievement (i.e., Instructional Lead Strategists, RTI Coordinators, 504 Leads, etc.) and graduation rate (graduation coaches, counselors).
- Continue to support the development of Rigorous Curriculum Design (RCD) lessons, by enhancing training on Blending Learning, Canvas and Digital Learning. *[In reference to the RCD Framework that has recently been discussed, examine forming grade-level, districtwide committees of teachers to develop Modules in Canvas for units in English/Language Arts. This could include content and videos that are vetted and approved for use by all teachers. This would ensure that face to face and digital teachers across the county are teaching the same vetted content based on the standard which may limit parental complaints, improve student achievement for those who switch schools, have readily available modules for teachers to import, give more time for the teacher to spend teaching, and more family time for teachers after school hours.]*
- Provide funding for a resource database/center for vetted and approved materials for teacher use for instructional purposes.
- Expand the one-to-one computer initiative to more schools and provide additional connectivity devices to students without internet access outside of school.
- Enhance CCSDCares through its rebranding process and continuing to provide personnel and resources focused on improving the mental health and wellness of our students and teachers.
- Continue to enhance CCSDCares to teach crucial life skills, including the ability for students to understand themselves, develop a positive self-image, take responsibility for their actions and develop social skills to work with those around them.

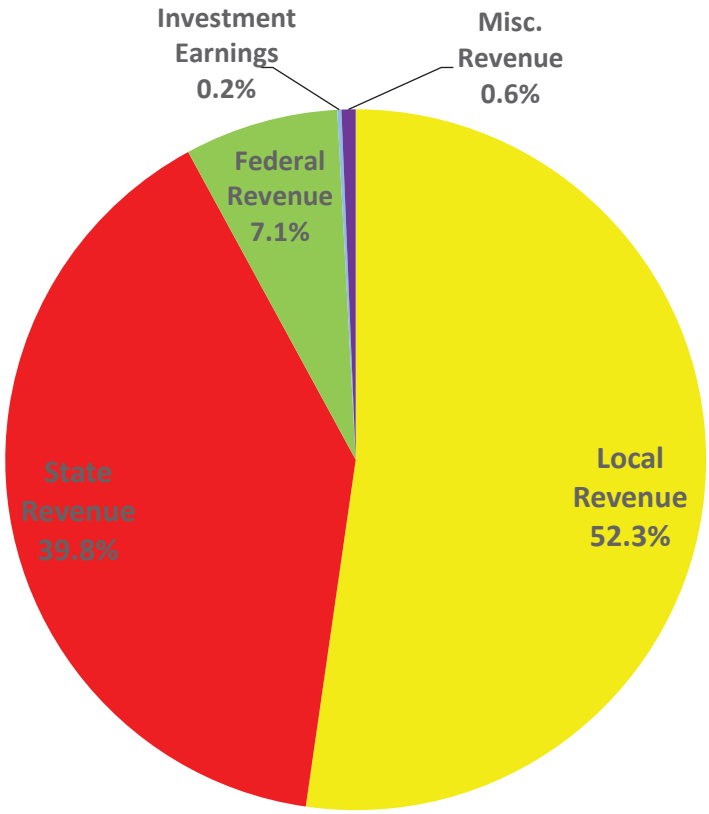
CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2022 - JUNE 30, 2023

	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE FUND	FED./STATE/ COMP. GRANTS	SCHOOL NUTRITION	OTHER FUNDS
REVENUE							
Local Revenue	$ 320,982,768	$ 237,452,907	$ 56,262,984	$ 17,891,756	$ -	$ 7,651,393	$ 1,723,728
State Revenue	244,292,117	234,849,043	8,100,000	-	830,018	513,056	-
Federal Revenue	43,547,594	199,068	-	-	33,538,787	9,809,739	-
Investment Earnings	1,183,120	105,058	36,920	1,025,948	-	15,000	194
Miscellaneous Revenue	3,990,542	1,053,566	-	2,936,976	-	-	-
TOTAL REVENUE	**613,996,141**	**473,659,642**	**64,399,904**	**21,854,680**	**34,368,805**	**17,989,188**	**1,723,922**
EXPENDITURES							
Instructional Services	379,770,097	322,016,221	34,137,792	-	23,616,084	-	-
Pupil Services	25,445,086	18,841,138	-	-	6,603,948	-	-
Improvement of Instructional Services	18,875,153	17,317,296	-	-	1,557,857	-	-
Instructional Staff Training	3,532,946	824,962	-	-	2,707,984	-	-
Educational Media Services	5,419,035	5,419,035	-	-	-	-	-
General Administration	4,128,871	3,724,817	-	-	-	-	404,054
School Administration	29,225,374	29,215,572	-	-	9,802	-	-
Support Services-Business	3,268,430	3,268,430	-	-	-	-	-
Maintenance & Operation of Plant Services	38,711,033	37,931,033	-	-	780,000	-	-
Student Transportation Services	27,617,123	27,133,593	-	-	483,530	-	-
Support Services-Central	5,500,341	5,465,341	-	-	35,000	-	-
School Nutrition Program	18,142,637	166,039	-	-	-	17,976,598	-
Community Services Operations	1,725,448	-	-	-	-	-	1,725,448
Facilities Acquisition and Construction Svs.	100,936,029	-	100,936,029	-	-	-	-
Debt Service	44,057,895	-	-	44,057,895	-	-	-
TOTAL EXPENDITURES	**706,355,498**	**471,323,477**	**135,073,821**	**44,057,895**	**35,794,205**	**17,976,598**	**2,129,502**
OTHER FINANCING SOURCES (USES)							
Proceeds from Sale of Assets	140,237	140,237	-	-	-	-	-
Bond Issuance	115,000,000	-	115,000,000	-	-	-	-
Premiums on Bonds Sold	17,250,000	-	17,250,000	-	-	-	-
Accounts Transfers In	36,693,964	-	-	34,764,818	1,425,400	-	503,746
Accounts Transfers Out	(36,693,964)	(1,929,146)	(34,764,818)	-	-	-	-
TOTAL OTHER FIN SOURCES (USES)	**132,390,237**	**(1,788,909)**	**97,485,182**	**34,764,818**	**1,425,400**	**-**	**503,746**
NET CHANGE FUND BALANCES	**40,030,880**	**547,256**	**26,811,265**	**12,561,603**	**-**	**12,590**	**98,166**
FUND BALANCES - BEGINNING	**250,101,136**	**84,119,656**	**105,589,908**	**43,548,311**	**-**	**15,923,194**	**920,067**
FUND BALANCES - ENDING	**$ 290,132,016**	**$ 84,666,912**	**$ 132,401,173**	**$ 56,109,914**	**$ -**	**$ 15,935,784**	**$ 1,018,233**

Dr. Brian V. Hightower
Superintendent of Schools

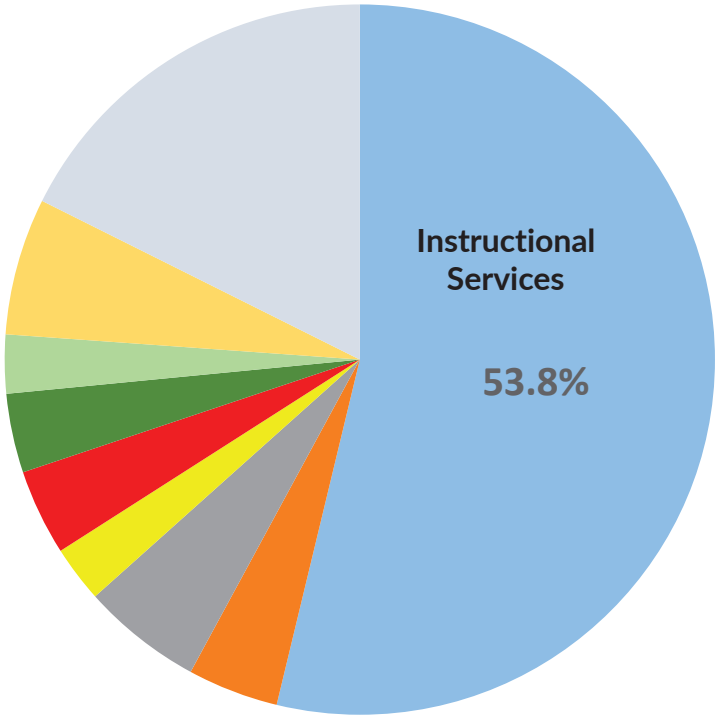
Kyla Cromer, Chair
Board of Education

CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED REVENUES
ALL FUNDS
FISCAL YEAR 2022-23 BUDGET



Local Revenue	$	320,982,768
State Revenue		244,292,117
Federal Revenue		43,547,594
Investment Earnings		1,183,120
Misc. Revenue		3,990,542
	$	613,996,141

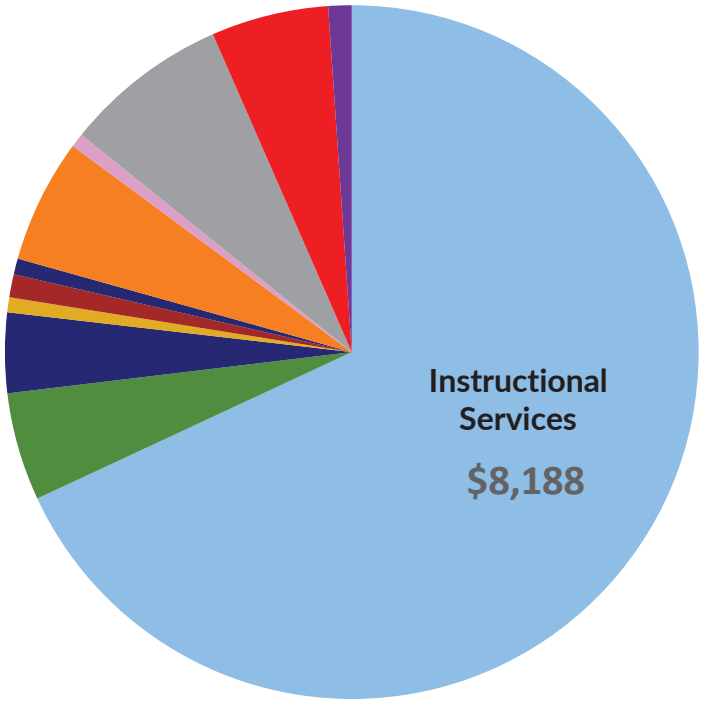
CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY FUNCTION
ALL FUNDS
FISCAL YEAR 2022-23



Instructional Services (53.8%)	$	379,770,097
School Administration (4.1%)		29,225,374
Maintenance & Operation of Plant Services (5.5%)		38,711,033
School Nutrition Program (2.6%)		18,142,637
Student Transportation Services (3.9%)		27,617,123
Pupil Services (3.6%)		25,445,086
Improvement of Instructional Services (2.7%)		18,875,153
Debt Service (6.2%)		44,057,895
All Other (17.6%)		124,511,100
TOTAL	**$**	**706,355,498**

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATIONAL EXPENDITURES PER STUDENT FTE
FISCAL YEAR 2022-23 BUDGET

(Based on enrollment of 41,998
projected for September 2022)



Instructional Services (68.1%)	$	8,188
Pupil Services (5.%)		606
Improvement of Instructional Services (3.7%)		449
Instructional Staff Training (.7%)		84
Educational Media Services (1.1%)		129
General Administration (.7%)		89
School Administration (5.8%)		696
Support Services-Business (.6%)		78
Maintenance & Operation of Plant Services (7.7%)		922
Student Transportation Services (5.5%)		658
Support Services-Central (1.1%)		131
Average Cost per Student	**$**	**12,030**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND PRIORITIES
FISCAL YEAR 2022-23

The Superintendent's Recommended FY 2022-23 Tentative Budget provides funding within the General Fund for implementation and/or continuation of the following Blueprint Priorities:

I. Student Achievement: Access and Opportunity

- Allocate up to 67 additional teacher allotments to address student population growth in specific program areas. — $5,695,000
- Allocate additional instructional support allotments (2 Psychologists, 3 Speech Language Pathologists and 1 Instructional Lead Strategist) to address needs. — $1,084,100
- 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). — $54,500
- Continue implementation of challenging and effective curriculum materials and digital content to support the teaching and learning of all students. — $5,352,671
- Continue use of flexibility options to allow all schools to utilize Instructional Lead Specialists to increase student achievement in literacy and math while also meeting Response to Intervention (RTI) requirements. — $4,123,610

II. Positive Culture and Climate

- Continue support of initiatives to address the wellness of students and staff using a combination of local funds, federal Title IV funds and ARP funds. — $336,855

III. Quality Workforce

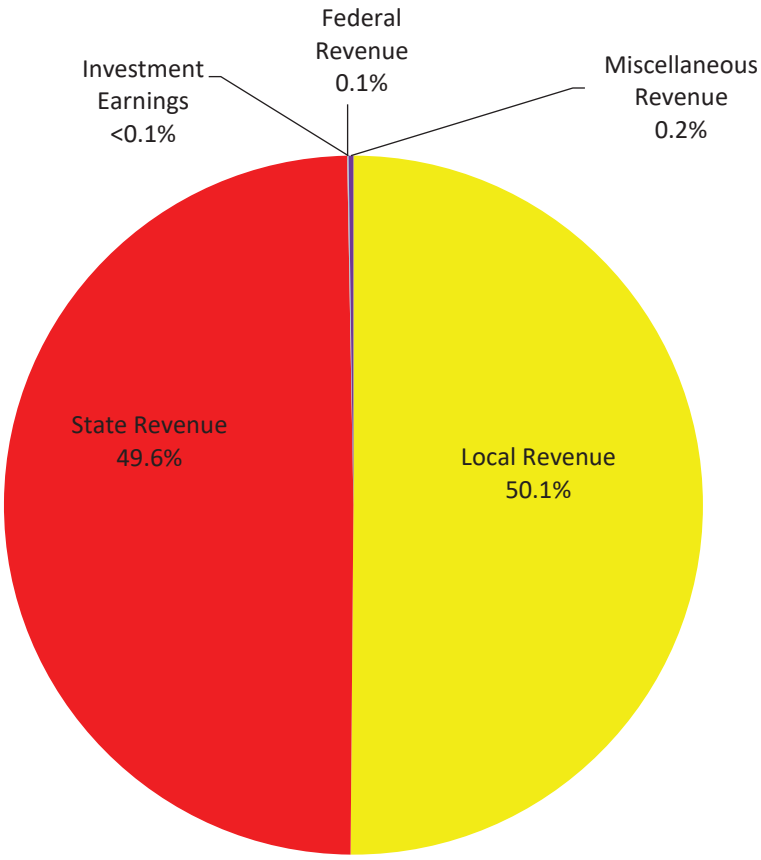
- Increase the pay for all certified staff by $2,000 and enhance the local portion of the teacher salary schedule. — $8,070,000
- Provide annual salary schedule longevity step increases for all eligible certified and classified staff. — $8,199,912
- Provide a 2% cost of living adjustment for all eligible classified staff. — $6,503,280
- Address identified gaps in salary scales for certain administrative, clerical and support staff. — $339,289

GRAND TOTAL – GENERAL FUND PRIORITIES — **$39,759,217**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - TOTAL BUDGET
FISCAL YEAR 2022-23 BUDGET

	FTE	2022-23 Tentative Budget
LOCAL REVENUE		
Ad Valorem Property Tax		$ 199,929,352
Title Ad Valorem Tax		20,885,026
Other Local Taxes		13,430,239
Other Local Revenues		3,208,290
TOTAL LOCAL REVENUE		**237,452,907**
STATE REVENUE		
QBE Formula Earnings	41,901	290,227,219
Categorical Grants		
Pupil Transportation Program		2,220,160
Nursing		871,991
Total Earnings for Quality Basic Education		293,319,370
Less: Current Year Local Fair Share		(61,608,388)
Projected Austerity Reduction		-
State Earnings for Quality Basic Education		231,710,982
State QBE Mid-Term Allocation Adjustment (Estimated)	97	536,406
Preschool Disability Services State Grant Program		1,285,096
Other State Funds		1,316,559
TOTAL STATE REVENUE	**41,998**	**234,849,043**
TOTAL FEDERAL FUNDS - GRANTS		**199,068**
TOTAL INVESTMENT EARNINGS		**105,058**
TOTAL MISC. REVENUE - MEDICAID REIMBURSEMENT		**1,053,566**
TOTAL REVENUE		**473,659,642**
EXPENSES		
Instructional Services		322,016,221
Pupil Services		18,841,138
Improvement of Instructional Services		17,317,296
Instructional Staff Training		824,962
Educational Media Services		5,419,035
General Administration		3,724,817
School Administration		29,215,572
Support Services - Business		3,268,430
Maintenance & Operation Of Plant Services		37,931,033
Student Transportation Services		27,133,593
Support Services - Central		5,465,341
School Nutrition Program		166,039
TOTAL EXPENSES		**471,323,477**
OTHER FINANCING SOURCES (USES)		
Proceeds From Sale of Capital Assets		140,237
Transfers To Other Funds		(1,929,146)
TOTAL OTHER FINANCING SOURCES (USES)		**(1,788,909)**
CHANGE IN FUND BALANCE		**547,256**
BEGINNING FUND BALANCE		**84,119,656**
ENDING FUND BALANCE		**$ 84,666,912**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND REVENUE
FISCAL YEAR 2022-23 BUDGET



	2022-23 Budget
Local Revenue	$ 237,452,907
State Revenue	234,849,043
Federal Revenue	199,068
Investment Earnings	105,058
Miscellaneous Revenue	1,053,566
TOTAL REVENUE	**$ 473,659,642**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND LOCAL EARNINGS COMPARISON FOR FY 2021-23
FISCAL YEAR 2022-23 BUDGET

	Actual Local Earnings FY 2020-21	Estimated Local Earnings FY 2021-22	Budgeted Local Earnings FY 2022-23
Ad Valorem Taxes	$ 172,536,580	$ 183,571,624	$ 197,442,821
Prior Year Property Taxes	1,102,250	1,059,153	1,069,745
Intangible Tax	9,928,178	8,914,138	9,407,191
Motor Vehicle Taxes	1,731,123	1,639,864	1,294,797
Real Estate Transfer Tax	2,847,708	3,218,848	4,023,048
Title Ad Valorem Tax (Vehicles)	19,664,324	20,783,024	20,885,026
Mobile Homes	290,809	285,934	121,989
Total Taxes	208,100,972	219,472,585	234,244,617
Tuition (Summer School/Course Recovery,etc.)	216,057	59,331	60,374
Other Local Funds	2,186,449	3,035,582	3,147,916
LOCAL FUNDING FOR EDUCATION	$ 210,503,478	$ 222,567,498	$ 237,452,907
TOTAL FTE	41,223	41,901	41,998
LOCAL EARNINGS PER FTE	$ 5,106	$ 5,312	$ 5,654

CHEROKEE COUNTY SCHOOL DISTRICT
COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE
FISCAL YEAR 2022-23

	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	4,588,094,545	(683,642,173)	3,904,452,372	**13.2%**	**-14.9%**
	2002	5,265,433,460	(795,286,475)	4,470,146,985	**14.5%**	**-15.1%**
	2003	5,656,800,123	(732,347,900)	4,924,452,223	**10.2%**	**-12.9%**
	2004	6,202,270,368	(792,025,490)	5,410,244,878	**9.9%**	**-12.8%**
	2005	6,901,638,075	(891,539,827)	6,010,098,248	**11.1%**	**-12.9%**
	2006	7,724,770,497	(1,032,031,566)	6,692,738,931	**11.4%**	**-13.4%**
	2007	8,822,751,247	(1,261,068,184)	7,561,683,063	**13.0%**	**-14.3%**
	2008	9,205,864,576	(1,378,141,983)	7,827,722,593	**3.5%**	**-15.0%**
	2009	9,001,790,326	(1,469,174,114)	7,532,616,212	**-3.8%**	**-16.3%**
	2010	8,246,552,393	(1,448,932,993)	6,797,619,400	**-9.8%**	**-17.6%**
	2011	7,760,014,632	(1,439,817,130)	6,320,197,502	**-7.0%**	**-18.6%**
	2012	7,196,329,256	(1,369,698,949)	5,826,630,307	**-7.8%**	**-19.0%**
	2013	7,368,167,992	(1,431,414,715)	5,936,753,277	**1.9%**	**-19.4%**
	2014	8,106,843,649	(1,623,570,343)	6,483,273,306	**9.2%**	**-20.0%**
	2015	8,709,172,122	(1,866,128,237)	6,843,043,885	**5.5%**	**-21.4%**
	2016	9,384,998,956	(2,070,919,374)	7,314,079,582	**6.9%**	**-22.1%**
	2017	10,308,589,455	(2,318,265,927)	7,990,323,528	**9.2%**	**-22.5%**
	2018	11,038,459,263	(2,559,918,061)	8,478,541,202	**6.1%**	**-23.2%**
	2019	12,068,972,035	(2,877,484,612)	9,191,487,423	**8.4%**	**-23.8%**
	2020	12,950,560,618	(3,169,860,065)	9,780,700,553	**6.4%**	**-24.5%**
	2021	14,286,110,243	(3,569,409,925)	10,716,700,318	**9.6%**	**-25.0%**
Projected	2022	17,561,832,975	(4,055,638,419)	13,506,194,556	**26.0%**	**-23.1%**

*Gross Taxable Value does not reflect deduction of collection fees of 2.1% charged by County Tax Commissioner.

** Net Taxable Value is preliminary and prior to appeals and adjustments.

CHEROKEE COUNTY SCHOOL DISTRICT
COMPARISON OF 2021-22 MILLAGE RATE TO RECOMMENDED 2022-23 MILLAGE RATES
FISCAL YEAR 2022-23

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 ***$61,608,388 in 2022-23, representing 5.3 mills of local property tax.*** Cherokee County Government also assesses taxpayers 2.10% or 0.35 mills annually to collect local taxes, which is also included in the Maintenance and Operation millage rate.

For Fiscal Year 2022-23 the total millage rate will be 17.95 mills, with an additional .25 mill dedicated toward Bond debt repayment; meaning 16.45 mills for Maintenance and Operation and 1.50 mill for repayment of bonds issued in previous years. For homeowners, this represents a reduction in the total millage rate by 1.50 mills, saving the average homeowner $225 (based on an average home value of $375,000).

	Final 2021-22 Millage Rates	Tentative 2022-23 Millage Rates	Increase/ (Decrease)
State of Georgia Required Local Effort Quality Basic Education	5.6	5.3	(0.3)
Assessment by County Government for Reimbursement of Tax Collection Costs (2.10%)	0.39	0.35	(0.04)
Net Maintenance and Operation	12.21	10.8	(1.41)
Debt Service	1.25	1.50	0.25
TOTAL MILLAGE	19.45	17.95	(1.50)

RECOMMENDED MILLAGE RATE	
Maintenance/Operation	16.45
Debt Service	1.50
Total	**17.95**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND STATE EARNINGS COMPARISON FOR FY 2021-23
FISCAL YEAR 2022-23 BUDGET

	Actual State Earnings FY 2020-21	Estimated State Earnings FY 2021-22	Budgeted State Earnings FY 2022-23
Total Earnings for Quality Basic Education	$ 276,297,409	$ 278,109,542	$ 290,227,219
Nursing Services	877,368	850,594	871,991
Midterm Adjustment for Growth	2,040,553	10,794,424	536,406
Local Fair Share Reduction (5 Mills)	(54,870,363)	(59,383,700)	(61,608,388)
Austerity Reduction	(7,211,347)	-	-
Pupil Transportation	2,194,680	2,220,160	2,220,160
Other State Funds	2,927,911	2,640,544	2,601,655
STATE FUNDING FOR EDUCATION	$ 222,256,211	$ 235,231,564	$ 234,849,043
TOTAL FTE	41,223	41,901	41,998
STATE EARNINGS PER FTE	$ 5,392	$ 5,614	$ 5,592

CHEROKEE COUNTY SCHOOL DISTRICT
PRESCHOOL AND PRE-K PROGRAMS
FEDERAL/STATE/LOCAL FUNDING
FISCAL YEAR 2022-23 BUDGET

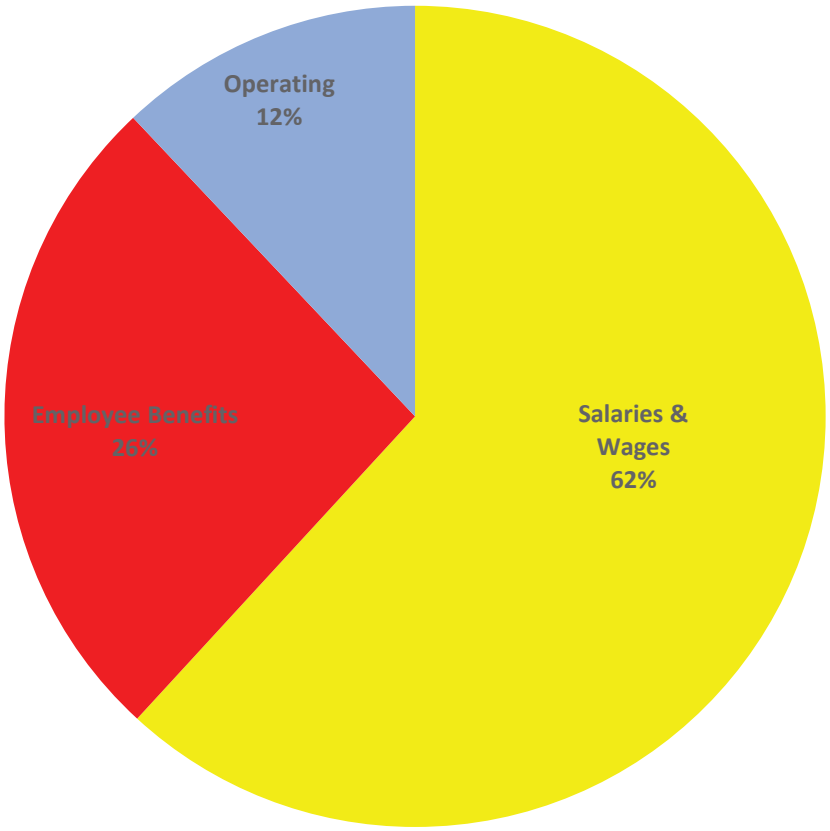
	TOTAL GRANTS	STATE PRESCHOOL	HEAD START	FEDERAL PRESCHOOL	GA LOTTERY PRE K
REVENUE					
Local Revenue	$ 3,742,189	$ 3,742,189	$ -	$ -	$ -
State Revenue	2,115,114	1,285,096	-	-	830,018
Federal Revenue	791,193	-	608,381	182,812	-
TOTAL REVENUE	**6,648,496**	**5,027,285**	**608,381**	**182,812**	**830,018**
EXPENDITURES					
Instructional Services	5,877,719	4,112,169	608,381	5,000	1,152,169
Pupil Services	856,157	856,157	-	-	-
Imp. Of Instructional Svcs.	58,959	58,959	-	-	-
Instructional Staff Training	-	-	-	-	-
Student Transportation Svcs.	402,945	-	-	402,945	-
TOTAL EXPENDITURES	**7,195,780**	**5,027,285**	**608,381**	**407,945**	**1,152,169**
OTHER FINANCING SOURCES					
Transfers from General Fund	547,284	-	-	225,133	322,151
TOTAL FINANCING SOURCES	**547,284**	**-**	**-**	**225,133**	**322,151**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL LOCAL FUNDING	**$ 4,289,473**	**$ 3,742,189**	**$ -**	**$ 225,133**	**$ 322,151**

The State Preschool grant program is accounted for in General Fund.
Head Start, Federal Preschool and GA Lottery Pre-K programs are accounted for in Special Revenue Funds.

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND TOTAL EXPENSE BY FUNCTION/OBJECT
FISCAL YEAR 2022-23 BUDGET

				IMP. OF	INSTRUCTION.				SUPPORT	MAINTEN. &	STUDENT	SUPPORT	SCHOOL
		INSTRUCTIONAL	PUPIL	INSTRUCTION.	STAFF	EDUCATIONAL	GENERAL	SCHOOL	SERVICES-	OPERATION	TRANSPORT.	SERVICES-	NUTRITION
		SERVICES	SERVICES	SERVICES	TRAINING	MEDIA	ADMIN.	ADMIN.	BUSINESS	OF PLANT	SERVICES	CENTRAL	PROGRAM
	TOTAL	1000	2100	2210	2213	2220	2300	2400	2500	2600	2700	2800	3100
Salaries & Wages	$ 291,425,191	$ 220,276,457	$ 12,801,839	$ 9,930,759	$ 639,277	$ 3,409,656	$ 2,073,667	$ 20,217,594	$ 1,871,476	$ 5,321,022	$ 13,349,052	$ 1,534,392	$ -
Employee Benefits	123,136,637	92,721,948	5,154,919	4,003,148	48,905	1,388,861	814,231	8,651,726	818,647	2,491,569	6,189,155	687,489	166,039
SUB - TOTAL	414,561,828	312,998,405	17,956,758	13,933,907	688,182	4,798,517	2,887,898	28,869,320	2,690,123	7,812,591	19,538,207	2,221,881	166,039
Purchased Services	19,098,409	1,774	676,465	1,378,422	65,000	1,500	62,025	-	124,415	13,855,747	191,886	2,741,175	-
Legal Svcs.	506,918	-	-	-	-	-	506,918	-	-	-	-	-	-
Parts & Supplies	1,003,150	-	-	-	-	-	-	-	-	-	1,003,150	-	-
Water & Sewer	1,258,459	-	-	-	-	-	-	-	-	1,258,459	-	-	-
Repairs & Maintenance	6,771,085	26,897	5,000	150,000	-	550	275	6,715	500	6,575,898	5,000	250	-
Rental of Bldgs and Equip.	88,600	-	-	-	-	-	-	33,600	-	-	55,000	-	-
Insurance	3,527	-	-	-	-	-	3,527	-	-	-	-	-	-
Communications	326,370	-	12,200	35,000	1,200	-	3,149	160,732	9,054	77,500	15,000	12,535	-
Travel	205,011	40,934	27,500	49,520	27,650	746	8,280	2,136	4,245	23,500	9,000	11,500	-
Web-Based Subscriptions	832,464	603,901	-	15,000	-	33,219	-	-	123,119	2,225	-	55,000	-
Supplies	3,205,989	2,598,480	104,715	193,809	3,630	49,284	6,572	133,532	13,365	70,852	16,350	15,400	-
Computer Software	5,235,345	2,839,166	51,250	1,325,388	-	38,522	-	-	193,119	210,500	185,000	392,400	-
Equipment under $5,000	1,399,706	753,089	3,450	45,000	-	45,850	2,550	9,537	48,000	378,980	107,250	6,000	-
Fuel & Lubricants	2,575,000	-	-	-	-	-	-	-	-	-	2,575,000	-	-
Utilities (Gas, Electricity)	6,578,585	-	-	-	-	-	-	-	-	6,578,585	-	-	-
Textbooks	1,909,604	1,909,604	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	464,020	25,697	-	750	-	435,573	600	-	200	-	500	700	-
Equipment over $5,000	4,451,786	120,262	-	105,000	-	15,274	-	-	-	844,000	3,367,250	-	-
Dues & Fees	847,621	98,012	3,800	85,500	39,300	-	243,023	-	62,290	242,196	65,000	8,500	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB - TOTAL	56,761,649	9,017,816	884,380	3,383,389	136,780	620,518	836,919	346,252	578,307	30,118,442	7,595,386	3,243,460	-
TOTALS	$ 471,323,477	$ 322,016,221	$ 18,841,138	$ 17,317,296	$ 824,962	$ 5,419,035	$ 3,724,817	$ 29,215,572	$ 3,268,430	$ 37,931,033	$ 27,133,593	$ 5,465,341	$ 166,039

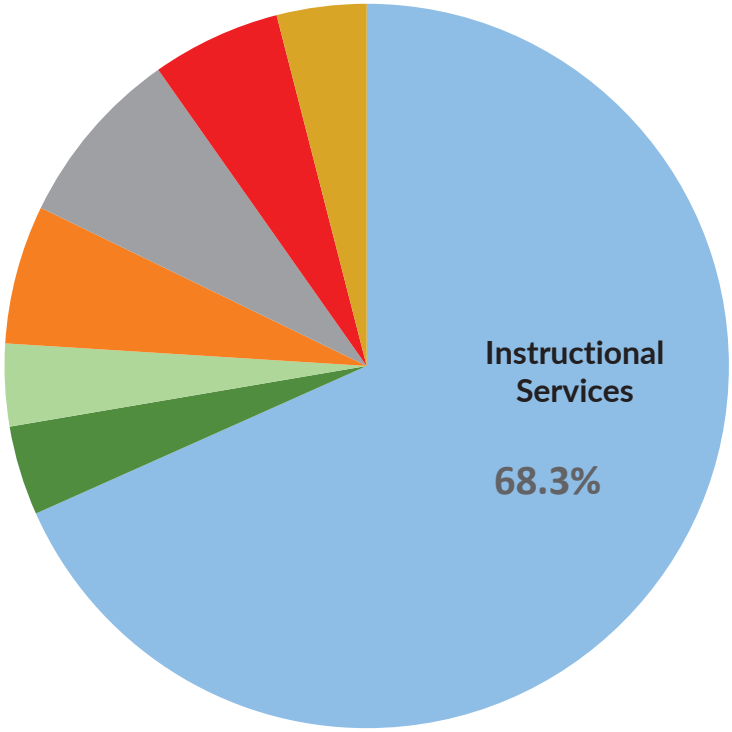
CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY CATEGORY
FISCAL YEAR 2022-23 BUDGET



Salaries & Wages	$	291,425,191
Employee Benefits		123,136,637
Operating		56,761,649
	$	471,323,477

Salaries and Benefits total 88%
of Operational Expenses

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY FUNCTION
FISCAL YEAR 2022-23 BUDGET

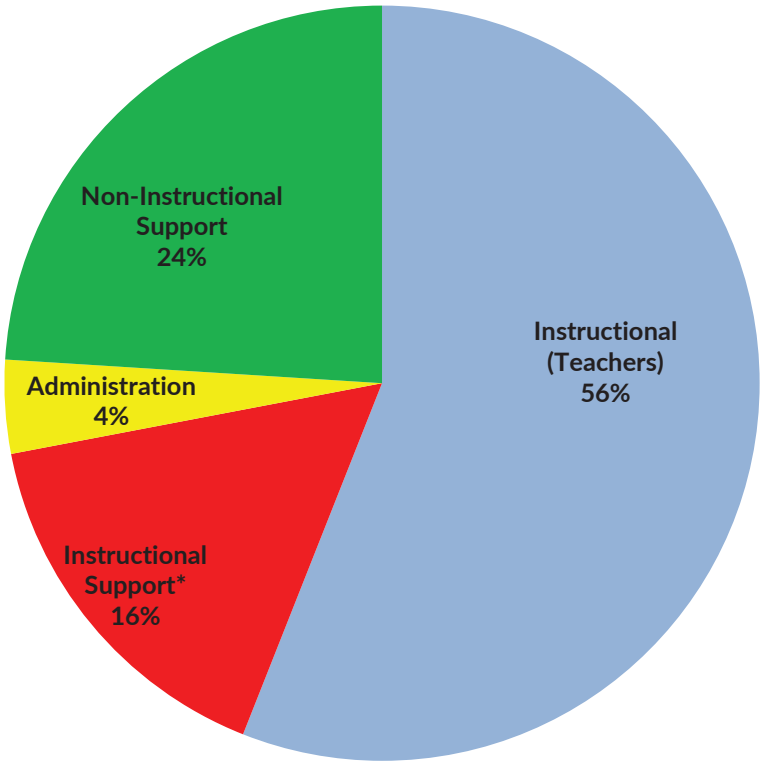


Instructional Services (68.3%)	$	322,016,221
Pupil Services (4.%)		18,841,138
Imp. of Instructional Services (3.7%)		17,317,296
School Administration (6.2%)		29,215,572
Maintenance & Operation of Plant Services (8.%)		37,931,033
Student Transportation Svcs. (5.8%)		27,133,593
Other (4.%)		18,868,624
TOTAL	**$**	**471,323,477**

Other includes: Educational Media Services, General Admin., Support Svcs.-Business, Support Svcs.-Central, Instructional Staff Training, and School Nutrition Program

68.3% of the School District's Operational Budget is allocated to the classroom

CHEROKEE COUNTY SCHOOL DISTRICT
STAFFING ALLOTMENTS BY CATEGORY
FISCAL YEAR 2022-23 BUDGET



Instructional (Teachers)	2,785
Instructional Support*	815
Administration	201
Non-Instructional Support	1,197
	4,998

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

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

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2022-23

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 2, 2021, 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 (more than 74% voted "yes") and approved for the continuation of the 1% Ed-SPLOST for the years 2022 through 2026. Funds derived from Ed-SPLOST are used to pay the debt service on previously issued bonds as well as pay for current needs as stated in the referendum, including technology infrastructure and equipment, repair/renovation/maintenance of existing buildings and other capital outlay items. The School Board Priority Areas supported by the Building Fund are:

I. Student Achievement: Access and Opportunity

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for the Aviation Lab at ACTIVE Academies	$450,000	-
• Provides funding for Phase I Mechanical Renovation at Carmel ES	-	$5,813,600
• Provides funding for Phase I of the Cherokee HS replacement facility	-	52,498,750
• Provides funding for Phase I Classroom Addition at Creekland MS	-	11,728,800
• Provides funding for Phase I Classroom Addition and Auxiliary Gym at Creekview HS	-	12,380,400
• Provides funding for Phase II renovation of the athletic facilities at Etowah HS	300,000	-
• Provides funding for roof replacement for 6000 Building at Etowah HS	-	420,000
• Provides funding for Phase I construction of a new Free Home ES facility	-	10,055,000
• Provides funding for roof replacement at Johnston ES	-	2,603,400
• Provide for modernization of the Family and Consumer Science lab at Sequoyah HS	300,000	-
• Provide rework of the front drive and queuing lane at Teasley MS	400,000	-
• Provides funding for Phase I Mechanical Renovation at R. M. Moore ES	-	3,536,079
• Provides funding for Phase I of Classroom Addition at Woodstock HS	-	450,000
• Provides for Facility Modifications, Renovations and Repairs District Wide	-	13,850,996
SUB TOTAL STUDENT ACHIEVEMENT	**$1,450,000**	**$113,337,025**

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2022-23

II. Organizational and Operational Effectiveness

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding to finish replacement of lighting at athletic facilities with LED	$107,648	-
• Provides funding for Phase I to replace interior lighting at school facilities with LED	6,000,000	-
• Provides funding for Data Infrastructure equipment and components for the Teasley MS Backup Site	-	$587,000
• Provides funding for interactive flat panels to replace outdated classroom technology hardware	2,000,000	-
• Provides funding for new/replacement computers, devices and peripherals for students and staff	4,012,500	-
• 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	7,579,648	-
SUB TOTAL ORG. AND OPERATIONAL EFFECTIVENESS	**$19,699,796**	**$587,000**
GRAND TOTAL – BUILDING FUND	**$21,149,796**	**$113,924,025**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - TOTAL BUDGET
FISCAL YEAR 2022-23 BUDGET

Revenue		
Local Funding		
Ed-SPLOST Collections	$ 55,914,614	
Developer Donations	348,370	$ 56,262,984
State Funding (GSFIC)		8,100,000
Investment Earnings		36,920
Total Revenue		**64,399,904**
Expenditures		
Facilities Acquisition and Construction Services		
Aviation Lab at ACTIVE Academies	$ 450,000	
Carmel ES Modernization	5,813,600	
Cherokee HS Replacement Facility	52,498,750	
Creekland MS Classroom Addition	11,728,800	
Creekview HS Classroom Addition and Aux Gym	12,380,400	
Etowah HS Phase II of Athletic Facility Renovation	300,000	
Etowah HS Replacement Roof	420,000	
Free Home ES Replacement Facility	10,055,000	
Johnston ES Replacement Roof	2,603,400	
Sequoyah HS Family and Consumer Science Lab Renov.	300,000	
Teasley MS Front Drive and Queuing Lane	400,000	
R.M. Moore ES Modernization	3,536,079	
Woodstock HS Classroom Addition	450,000	100,936,029
Facility Modification, Renovations and Repairs		21,430,644
Technology - Instructional Services		6,599,500
System Wide Capital Improvements		6,107,648
Total Expenditures		**135,073,821**
Other Financing Sources (Uses)		
Projected Bond Issuance		115,000,000
Estimated Premiums on Bonds Sold		17,250,000
Transfer to Debt Service		(34,764,818)
Total Other Financing Sources		**97,485,182**
Net Change Fund Balance		**26,811,265**
Fund Balance - Beginning		**105,589,908**
Fund Balance - Ending		**$ 132,401,173**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - BOND PROCEEDS BUDGET
FISCAL YEAR 2022-23 BUDGET

Revenue			
Local Funding - Developer Donations		$	348,370
State Funding (GSFIC)			8,100,000
Investment Earnings			11,570
Total Revenue			**8,459,940**
Expenditures			
Construction			
Carmel ES Modernization	$ 5,813,600		
Cherokee HS Replacement Facility	52,498,750		
Creekland MS Classroom Addition	11,728,800		
Creekview HS Classroom Addition and Aux Gym	12,380,400		
Etowah HS Replacement Roof	420,000		
Free Home ES Replacement Facility	10,055,000		
Johnston ES Replacement Roof	2,603,400		
R.M. Moore ES Modernization	3,536,079		
Woodstock HS Classroom Addition	450,000		99,486,029
Facility Modification, Renovations and Repairs			13,850,996
Technology			587,000
Total Expenditures			**113,924,025**
Other Financing Sources			
Bond Issuance			115,000,000
Premiums on Bonds Sold			17,250,000
Total Other Financing Sources			**132,250,000**
Net Change Fund Balance		**$**	**26,785,915**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - ED-SPLOST PROCEEDS BUDGET
FISCAL YEAR 2022-23 BUDGET

Revenue			
Local Funding - Ed-SPLOST Collections			$ 55,914,614
Investment Earnings			25,350
Total Revenue			**55,939,964**
Expenditures			
Renovations			
Aviation Lab at ACTIVE Academies		450,000	
Etowah HS Phase II of Athletic Facility Renovation		300,000	
Sequoyah HS Family and Consumer Science Lab Renov.		300,000	
Teasley MS Front Drive and Queuing Lane		400,000	
District Wide Outdoor Athletic LED Lighting Replacement		107,648	
District Wide Interior LED Lighting Replacement		6,000,000	
District Wide Repairs and Renovations		7,579,648	15,137,296
Technology			
Interactive Flat Panel Project	$	2,000,000	
New/Replacement Devices for Students and Staff		4,012,500	6,012,500
Total Expenditures			**21,149,796**
Other Financing Uses			
Transfer to Debt Service			(34,764,818)
Total Other Financing Uses			**(34,764,818)**
Net Change Fund Balance			**$ 25,350**

2022-2027 Ed-SPLOST Projected Collections

	2022	2023	2024	2025	2026	2027	TOTAL
January	-	4,824,820	4,921,317	5,019,743	5,120,138	5,222,541	25,108,558
February	-	4,062,238	4,143,483	4,226,353	4,310,880	4,397,097	21,140,052
March	-	4,325,376	4,411,884	4,500,122	4,590,124	4,681,927	22,509,432
April	-	4,448,443	4,537,412	4,628,160	4,720,723	4,815,138	23,149,876
May	-	4,604,100	4,696,182	4,790,105	4,885,907	4,983,625	23,959,919
June	-	4,818,522	4,914,893	5,013,191	5,113,455	5,215,724	25,075,784
July	4,764,790	4,787,586	4,883,338	4,981,005	5,080,625	-	24,497,343
August	4,788,680	4,848,609	4,945,582	5,044,493	5,145,383	-	24,772,747
September	4,729,869	4,619,404	4,711,792	4,806,027	4,902,148	-	23,769,240
October	4,636,009	4,766,013	4,861,333	4,958,560	5,057,731	-	24,279,647
November	4,807,242	4,899,541	4,997,532	5,097,482	5,199,432	-	25,001,229
December	5,104,524	5,403,573	5,511,645	5,621,878	5,734,315	-	27,375,934
TOTALS	**$ 28,831,114**	**$ 56,408,226**	**$ 57,536,391**	**$ 58,687,118**	**$ 59,860,861**	**$ 29,316,051**	**$ 290,639,761**

Modulated Actual 2021 to reflect 10% growth instead of 14.4%
Used 5% growth for 2022
Used 2% growth 2023-2027

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2018-2022)
COMPARISON OF COLLECTIONS
THROUGH MARCH 31, 2022

REPORTING MONTH	60 MONTH COLLECTION MONTH	PERIOD	PROJECTED COLLECTIONS	BOE 1% COLLECTIONS	DIFFERENCE 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	3,380,345	561,793
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
April 2019	March 2019	15	2,817,958	3,559,057	741,099
May 2019	April 2019	16	2,808,185	3,717,585	909,400
June 2019	May 2019	17	2,880,722	3,800,003	919,281
July 2019	June 2019	18	2,926,787	3,621,310	694,523
August 2019	July 2019	19	2,957,783	3,871,832	914,049
September 2019	August 2019	20	2,903,109	3,627,866	724,757
October 2019	September 2019	21	2,876,384	3,587,669	711,285
November 2019	October 2019	22	2,818,405	3,686,737	868,332
December 2019	November 2019	23	2,994,209	3,760,601	766,392
January 2020	December 2019	24	3,695,959	4,469,659	773,700
February 2020	January 2020	25	2,633,574	3,457,342	823,768
March 2020	February 2020	26	2,725,994	3,283,286	557,292
April 2020	March 2020	27	2,902,497	3,504,562	602,065
May 2020	April 2020	28	2,892,430	3,609,128	716,698
June 2020	May 2020	29	2,967,144	4,030,403	1,063,259
July 2020	June 2020	30	3,014,591	4,125,359	1,110,768
August 2020	July 2020	31	3,046,516	4,146,043	1,099,527
September 2020	August 2020	32	2,990,202	6,095,125	3,104,923

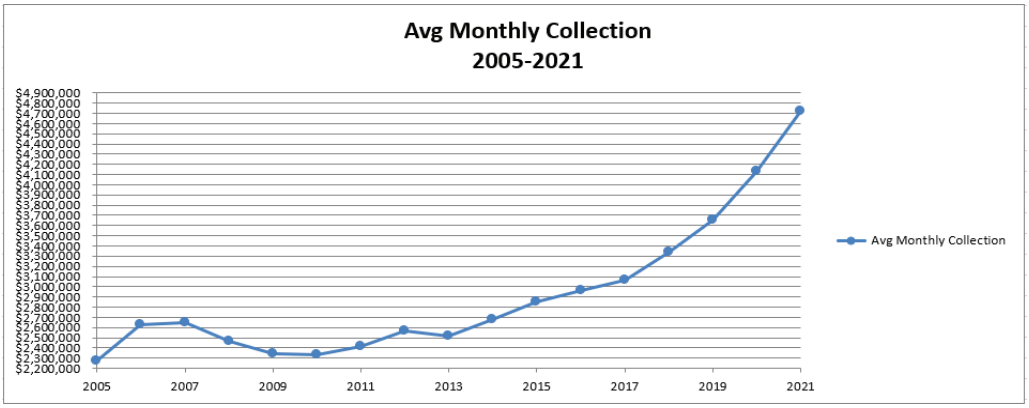
CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2018-2022)
COMPARISON OF COLLECTIONS
THROUGH MARCH 31, 2022

REPORTING MONTH	60 MONTH COLLECTION MONTH	PERIOD	PROJECTED COLLECTIONS	BOE 1% COLLECTIONS	DIFFERENCE ACTUAL AND PROJECTED COLLECTIONS
October 2020	September 2020	33	2,962,676	4,013,861	1,051,185
November 2020	October 2020	34	2,902,957	4,492,844	1,589,887
December 2020	November 2020	35	3,084,035	4,419,501	1,335,466
January 2021	December 2020	36	3,806,838	5,256,507	1,449,669
February 2021	January 2021	37	2,712,581	4,120,037	1,407,456
March 2021	February 2021	38	2,807,774	3,874,440	1,066,666
April 2021	March 2021	39	2,989,571	4,655,922	1,666,351
May 2021	April 2021	40	2,979,203	4,656,310	1,677,107
June 2021	May 2021	41	3,056,158	4,748,616	1,692,458
July 2021	June 2021	42	3,105,029	4,919,197	1,814,168
August 2021	July 2021	43	3,137,912	4,931,357	1,793,445
September 2021	August 2021	44	3,079,908	4,730,696	1,650,788
October 2021	September 2021	45	3,051,556	4,672,519	1,620,963
November 2021	October 2021	46	2,990,046	4,807,242	1,817,196
December 2021	November 2021	47	3,176,556	5,233,983	2,057,427
January 2022	December 2021	48	3,921,043	5,946,714	2,025,671
February 2022	January 2022	49	2,793,958	4,611,391	1,817,433
March 2022	February 2022	50	2,892,007	4,646,103	1,754,096
			$ 147,372,676	$ 201,427,159	$ 54,054,483

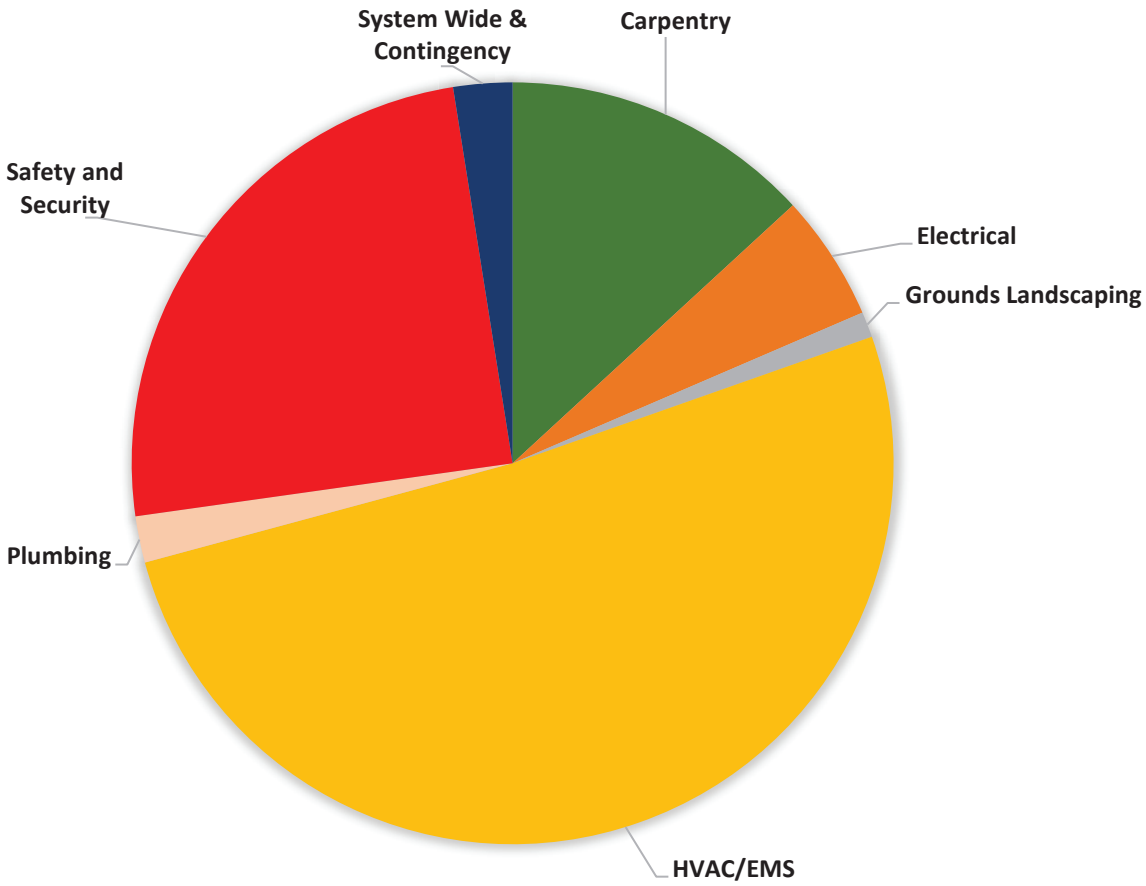
REVIEW OF HISTORICAL ED-SPLOST RECEIPTS

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
January	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	4,457,712	5,256,507	5,946,714
February	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	2,974,362	3,278,360	3,457,342	4,120,037	4,611,391
March	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	3,283,286	3,874,440	4,646,103
April	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	3,559,057	3,504,562	4,655,922	
May	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	2,610,010	2,859,845	2,857,397	2,974,744	3,174,263	3,717,585	3,609,128	4,656,310	
June	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	3,109,054	3,361,741	3,800,003	4,030,403	4,748,616	
July	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	2,721,372	2,938,783	3,076,205	3,049,027	3,476,763	3,621,310	4,125,359	4,919,197	
August	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	2,954,492	3,021,630	3,318,077	3,479,906	3,871,832	4,146,043	4,931,357	
September	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	3,380,345	3,627,866	6,095,125 *	4,730,696	
October	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	3,000,521	3,113,497	3,108,962	3,587,669	4,013,861	4,672,519	
November	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	3,698,684	4,492,844	4,807,242	
December	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	3,760,601	4,419,500	5,233,984	
Total	**$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**	**$32,083,319**	**$34,271,617**	**$35,611,089**	**$36,755,018**	**$40,052,288**	**$43,804,501**	**$49,635,165**	**$56,606,827**	**$15,204,208**
Avg Collection/Month	***$2,268,203***	***$2,627,503***	***$2,650,944***	***$2,460,680***	***$2,347,411***	***$2,337,973***	***$2,415,553***	***$2,567,355***	***$2,519,086***	***$2,673,610***	***$2,855,968***	***$2,967,591***	***$3,062,918***	***$3,337,691***	***$3,650,375***	***$4,136,264***	***$4,717,236***	***$5,068,069***
Annual Growth Rate	**7.49%**	**15.84%**	**0.89%**	**-7.18%**	**-4.60%**	**-0.40%**	**3.32%**	**6.28%**	**-1.88%**	**6.13%**	**6.82%**	**3.91%**	**3.21%**	**8.97%**	**9.37%**	**13.31%**	**14.05%**	**7.44%**

* $2,074,096 collected in September 2020 was the result of an audit by the Georgia Department of Revenue of retail sales from 2015 and 2016. If that amount is removed from the total received for the year, the growth over 2019 is 8.6%.



CHEROKEE COUNTY SCHOOL DISTRICT
SUPPORT SERVICES FACILITY MODIFICATIONS, RENOVATIONS & REPAIRS
BOND PROCEEDS PROJECTED EXPENDITURES



Category	Amount
Carpentry	$1,822,814
Electrical	$743,500
Grounds Landscaping	$150,000
HVAC/EMS	$7,090,486
Plumbing	$273,000
Safety and Security	$3,424,703
System Wide & Contingency	$346,493
Total Projected Expenditures	$13,850,996

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND - TOTAL BUDGET
FISCAL YEAR 2022-23 BUDGET

Revenue		
Local Sources		
1.5 Mill from Property Tax for Debt Service	$ 17,846,134	
Property Tax Collections from Previous Years	45,622	$ 17,891,756
Investment Earnings		
Interest Earned	$ 54,123	
Sinking Fund Earnings (Series 2010B Bonds)	971,825	1,025,948
Miscellaneous Revenues		
IRS Subsidies (Series 2009B and Series 2010B Bonds)		2,936,976
TOTAL REVENUE		**21,854,680**
Expenditures		
Debt Service Function 5100:		
Bond Principal Payable	$ 24,905,000	
Bond Interest Payable	19,141,070	
Paying Agents Fees	11,825	44,057,895
TOTAL EXPENDITURES		**44,057,895**
Other Financing Sources		
Ed-SPLOST Collection Transfer from Building Fund		34,764,818
TOTAL OTHER FINANCING SOURCES		**34,764,818**
NET CHANGE FUND BALANCE		**12,561,603**
Fund Balance - Beginning		**43,548,311**
Fund Balance - Ending		**$ 56,109,914**

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE PAYMENTS BY BOND ISSUE
FISCAL YEAR 2022-23 BUDGET

	Payment Date 8/1/2022	Payment Date 2/1/2023
Paying Agent: Regions Bank		
2009B Interest*	1,419,806	1,419,806
Principal	-	-
2010B Interest*	1,126,747	1,126,747 **
Principal	-	-
2014A Interest	527,713	443,088
Principal	3,385,000	-
2014B Interest	668,875	548,250
Principal	4,825,000	-
2015 Interest	2,510,750	2,510,750
Principal	-	4,685,000
2016 Interest	628,250	328,000
Principal	12,010,000	-
2017 Interest	444,894	444,894
Principal	-	-
2018 Interest	992,125	992,125
Principal	-	-
2020 Interest	763,750	763,750
Principal	-	-
2022 Interest	740,375	740,375
Principal	-	-
TOTAL PAYMENT	**$ 30,043,285**	**$ 14,002,785**

*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, 2022 and February 1, 2023 for the Series 2009B BABs and $1,007,335 on August 1, 2022 and February 1, 2023 for the Series 2010B QSCBs.

**The School 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.

CHEROKEE COUNTY SCHOOL DISTRICT
PROJECTED DEBT SERVICE FUND BALANCE
FISCAL YEAR 2022-23 BUDGET

The following chart shows the debt service payments scheduled, compared to the Ed-SPLOST income projected (at 1% 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 except for the 2014A Series bonds which are expected to be defeased in FY2024. Higher payments would eliminate more principal and reduce interest payments accordingly.

FISCAL YEAR	DEBT OUTSTANDING (PRINCIPAL + INTEREST)	PROJECTED Ed-SPLOST COLLECTIONS IN BUILDING FUND	CURRENT ED-SPLOST COLLECTIONS EXPENDED	TRANSFER Ed-SPLOST COLLECTIONS TO DEBT SERVICE FUND	PROJECTED PROPERTY TAX COLLECTIONS	PROJECTED SUBSIDY REVENUES	PROJECTED FUND BALANCE
Beginning Fund Balance							
Debt Service Fund 6/30/2022							$43,548,311
2022-23	(44,046,070)	55,914,614	(21,149,796)	34,764,818	17,846,134	2,936,976	55,050,169
2023-24	(61,585,445)	56,949,896	(29,950,585)	26,999,311	17,846,134	2,936,976	41,247,145
2024-25	(43,466,315)	58,088,894	(32,468,713)	25,620,181	17,846,134	2,803,945	44,051,090
2025-26	(55,986,616)	59,250,672	(21,110,190)	38,140,482	17,846,134	2,548,750	46,599,840
2026-27	(47,068,007)	60,435,685	(31,213,812)	29,221,873	17,846,134	2,323,876	48,923,716
2027-28	(63,978,211)	61,040,042	(14,907,965)	46,132,077	17,846,134	1,698,791	50,622,507
2028-29	(52,451,471)	61,650,442	(27,045,105)	34,605,337	17,846,134	588,208	51,210,715
2029-30	(32,192,538)	62,266,946	(47,920,542)	14,346,404	17,846,134	-	51,210,715
2030-31	(32,168,663)	62,889,615	(48,567,086)	14,322,529	17,846,134	-	51,210,715
2031-32	(27,000,063)	63,518,511	(54,364,582)	9,153,929	17,846,134	-	51,210,715
2032-33	(22,854,813)	64,153,696	(59,145,017)	5,008,679	17,846,134	-	51,210,715
2033-34	(8,948,250)	64,795,233	(64,795,233)	-	17,846,134	-	60,108,599
TOTAL	($491,746,462)	$730,954,246	($452,638,626)	$278,315,620	$214,153,608	$15,837,522	$338,424,219

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2022-23 BUDGET

Series 2009B

Dates	Principal	Interest	BABs Subsidy[1]	Net Debt Service
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**	**11,375,620**	**-3,694,803**	**56,055,817**

1. Assumes subsidy reduced by 7.2% through maturity.

Series 2010B (QSCBs)

Dates	Principal	Interest	Subsidy[1]	Appendix A	Appendix B	ISF Earnings	Net Debt Service
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**	**13,582,147**	**-12,142,719**	**19,358,029**	**-44,284,043**	**-6,625,939**	**9,942,475**

1. Assumes subsidy reduced by 7.2% through maturity.

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2022-23 BUDGET

Series 2014A				Series 2014B			
Dates	**Principal**	**Interest**	**Debt Service**	**Dates**	**Principal**	**Interest**	**Debt Service**
8/1/2022	3,385,000	527,713	3,912,713	8/1/2022	4,825,000	668,875	5,493,875
2/1/2023	-	443,088	443,088	2/1/2023	-	548,250	548,250
8/1/2023	2,795,000	443,088	3,238,088	8/1/2023	5,320,000	548,250	5,868,250
2/1/2024	-	373,213	373,213	2/1/2024	-	415,250	415,250
8/1/2024	2,100,000	373,213	2,473,213	8/1/2024	6,810,000	415,250	7,225,250
2/1/2025	-	320,713	320,713	2/1/2025	-	245,000	245,000
8/1/2025	1,245,000	320,713	1,565,713	8/1/2025	9,800,000	245,000	10,045,000
2/1/2026	-	289,588	289,588	2/1/2026			
8/1/2026	-	289,588	289,588	8/1/2026			
2/1/2027	-	289,588	289,588	2/1/2027			
8/1/2027	-	289,588	289,588	8/1/2027			
2/1/2028	-	289,588	289,588	2/1/2028			
8/1/2028	-	289,588	289,588	8/1/2028			
2/1/2029	-	289,588	289,588	2/1/2029			
8/1/2029	2,445,000	289,588	2,734,588	8/1/2029			
2/1/2030	-	228,463	228,463	2/1/2030			
8/1/2030	2,565,000	228,463	2,793,463	8/1/2030			
2/1/2031	-	164,338	164,338	2/1/2031			
8/1/2031	2,690,000	164,338	2,854,338	8/1/2031			
2/1/2032	-	113,900	113,900	2/1/2032			
8/1/2032	2,790,000	113,900	2,903,900	8/1/2032			
2/1/2033	-	58,100	58,100	2/1/2033			
8/1/2033	2,905,000	58,100	2,963,100	8/1/2033			
Total	**22,920,000**	**6,248,047**	**29,168,047**	**Total**	**26,755,000**	**3,085,875**	**29,840,875**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2022-23 BUDGET

Series 2015			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2022	-	2,510,750	2,510,750
2/1/2023	4,685,000	2,510,750	7,195,750
8/1/2023	-	2,393,625	2,393,625
2/1/2024	5,740,000	2,393,625	8,133,625
8/1/2024	-	2,250,125	2,250,125
2/1/2025	6,975,000	2,250,125	9,225,125
8/1/2025	-	2,075,750	2,075,750
2/1/2026	13,930,000	2,075,750	16,005,750
8/1/2026	-	1,727,500	1,727,500
2/1/2027	19,080,000	1,727,500	20,807,500
8/1/2027	-	1,250,500	1,250,500
2/1/2028	23,105,000	1,250,500	24,355,500
8/1/2028	-	697,875	697,875
2/1/2029	5,040,000	697,875	5,737,875
8/1/2029	-	571,875	571,875
2/1/2030	5,295,000	571,875	5,866,875
8/1/2030	-	439,500	439,500
2/1/2031	5,570,000	439,500	6,009,500
8/1/2031	-	300,250	300,250
2/1/2032	5,855,000	300,250	6,155,250
8/1/2032	-	153,875	153,875
2/1/2033	6,155,000	153,875	6,308,875
8/1/2033			
Total	**101,430,000**	**28,743,250**	**130,173,250**

Series 2016			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2022	12,010,000	628,250	12,638,250
2/1/2023	-	328,000	328,000
8/1/2023	13,120,000	328,000	13,448,000
2/1/2024			
8/1/2024			
2/1/2025			
8/1/2025			
2/1/2026			
8/1/2026			
2/1/2027			
8/1/2027			
2/1/2028			
8/1/2028			
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	**25,130,000**	**1,284,250**	**26,414,250**

Series 2017			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2022	-	444,894	444,894
2/1/2023	-	444,894	444,894
8/1/2023	-	444,894	444,894
2/1/2024	-	444,894	444,894
8/1/2024	-	444,894	444,894
2/1/2025	-	444,894	444,894
8/1/2025	-	444,894	444,894
2/1/2026	5,265,000	444,894	5,709,894
8/1/2026	-	313,269	313,269
2/1/2027	5,530,000	313,269	5,843,269
8/1/2027	-	175,019	175,019
2/1/2028	5,815,000	175,019	5,990,019
8/1/2028	-	29,644	29,644
2/1/2029	295,000	29,644	324,644
8/1/2029	-	22,269	22,269
2/1/2030	300,000	22,269	322,269
8/1/2030	-	14,769	14,769
2/1/2031	295,000	14,769	309,769
8/1/2031	-	10,344	10,344
2/1/2032	325,000	10,344	335,344
8/1/2032	-	5,469	5,469
2/1/2033	350,000	5,469	355,469
8/1/2033			
Total	**18,175,000**	**4,700,718**	**22,875,718**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2022-23 BUDGET

Series 2018			
Dates	Principal	Interest	Debt Service
8/1/2022	-	992,125	992,125
2/1/2023	-	992,125	992,125
8/1/2023	-	992,125	992,125
2/1/2024	-	992,125	992,125
8/1/2024	-	992,125	992,125
2/1/2025	-	992,125	992,125
8/1/2025	-	992,125	992,125
2/1/2026	-	992,125	992,125
8/1/2026	-	992,125	992,125
2/1/2027	-	992,125	992,125
8/1/2027	-	992,125	992,125
2/1/2028	-	992,125	992,125
8/1/2028	-	992,125	992,125
2/1/2029	-	992,125	992,125
8/1/2029	7,180,000	992,125	8,172,125
2/1/2030	-	812,625	812,625
8/1/2030	7,540,000	812,625	8,352,625
2/1/2031	-	624,125	624,125
8/1/2031	7,920,000	624,125	8,544,125
2/1/2032	-	426,125	426,125
8/1/2032	8,315,000	426,125	8,741,125
2/1/2033	-	218,250	218,250
8/1/2033	8,730,000	218,250	8,948,250
Total	**39,685,000**	**19,044,125**	**58,729,125**

Series 2020			
Dates	Principal	Interest	Debt Service
8/1/2022	-	763,750	763,750
2/1/2023	-	763,750	763,750
8/1/2023	-	763,750	763,750
2/1/2024	-	763,750	763,750
8/1/2024	-	763,750	763,750
2/1/2025	-	763,750	763,750
8/1/2025	-	763,750	763,750
2/1/2026	-	763,750	763,750
8/1/2026	-	763,750	763,750
2/1/2027	-	763,750	763,750
8/1/2027	-	763,750	763,750
2/1/2028	-	763,750	763,750
8/1/2028	-	763,750	763,750
2/1/2029	5,515,000	763,750	6,278,750
8/1/2029	-	625,875	625,875
2/1/2030	5,800,000	625,875	6,425,875
8/1/2030	-	480,875	480,875
2/1/2031	6,095,000	480,875	6,575,875
8/1/2031	-	328,500	328,500
2/1/2032	6,405,000	328,500	6,733,500
8/1/2032	-	168,375	168,375
2/1/2033	6,735,000	168,375	6,903,375
8/1/2033			
Total	**30,550,000**	**13,899,750**	**44,449,750**

Series 2022			
Dates	Principal	Interest	Debt Service
8/1/2022	-	740,375	740,375
2/1/2023	-	740,375	740,375
8/1/2023	-	740,375	740,375
2/1/2024	-	740,375	740,375
8/1/2024	-	740,375	740,375
2/1/2025	-	740,375	740,375
8/1/2025	-	740,375	740,375
2/1/2026	-	740,375	740,375
8/1/2026	-	740,375	740,375
2/1/2027	-	740,375	740,375
8/1/2027	-	740,375	740,375
2/1/2028	-	740,375	740,375
8/1/2028	-	740,375	740,375
2/1/2029	8,105,000	740,375	8,845,375
8/1/2029	-	537,750	537,750
2/1/2030	8,510,000	537,750	9,047,750
8/1/2030	-	325,000	325,000
2/1/2031	8,935,000	325,000	9,260,000
8/1/2031	-	101,625	101,625
2/1/2032	4,065,000	101,625	4,166,625
8/1/2032	-	-	-
2/1/2033	-	-	-
8/1/2033	-	-	-
Total	**29,615,000**	**12,294,000**	**41,909,000**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2022-23 BUDGET

Aggregate Debt Service				Annual Debt Service - 6/30		Annual IRS Subsidies -6/30	
Dates	**Principal**	**Gross Interest**	**Gross Debt Service**	**Dates**	**Gross Debt Service**	**Dates**	**Subsidies**
8/1/2022	20,220,000	9,823,285	30,043,285				
2/1/2023	4,685,000	9,317,785	14,002,785	6/30/2023	44,046,070	6/30/2023	(2,936,976)
8/1/2023	21,235,000	9,200,660	30,435,660				
2/1/2024	5,740,000	8,669,785	14,409,785	6/30/2024	44,845,445	6/30/2024	(2,936,976)
8/1/2024	22,865,000	8,526,285	31,391,285				
2/1/2025	6,975,000	7,893,956	14,868,956	6/30/2025	46,260,241	6/30/2025	(2,803,945)
8/1/2025	23,860,000	7,719,581	31,579,581				
2/1/2026	19,195,000	7,067,336	26,262,336	6/30/2026	57,841,917	6/30/2026	(2,548,750)
8/1/2026	10,160,000	6,587,461	16,747,461				
2/1/2027	24,610,000	6,289,722	30,899,722	6/30/2027	47,647,183	6/30/2027	(2,323,876)
8/1/2027	25,000,000	5,674,472	30,674,472				
2/1/2028	28,920,000	4,962,915	33,882,915	6/30/2028	64,557,387	6/30/2028	(1,698,791)
8/1/2028	34,605,000	4,264,915	38,869,915				
2/1/2029	10,850,000	3,310,732	14,160,732	6/30/2029	53,030,647	6/30/2029	(588,208)
8/1/2029	18,135,000	3,039,482	21,174,482				
2/1/2030	11,395,000	2,586,107	13,981,107	6/30/2030	35,155,589	6/30/2030	-
8/1/2030	19,040,000	2,301,232	21,341,232				
2/1/2031	11,960,000	1,825,232	13,785,232	6/30/2031	35,126,464	6/30/2031	-
8/1/2031	14,675,000	1,529,182	16,204,182				
2/1/2032	12,585,000	1,179,119	13,764,119	6/30/2032	29,968,301	6/30/2032	-
8/1/2032	11,105,000	867,744	11,972,744				
2/1/2033	13,240,000	604,069	13,844,069	6/30/2033	25,816,813	6/30/2033	-
8/1/2033	11,635,000	276,350	11,911,350				
				6/30/2034	11,911,350	6/30/2034	-
Total	**382,690,000**	**113,517,407**	**496,207,407**	**Total**	**496,207,407**	**Total**	**(15,837,522)**

SPECIAL REVENUE FUNDS
FEDERAL/STATE/COMPETITIVE GRANTS
FISCAL YEAR 2022-23 BUDGET
(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	ARPA/CARES/ESSER FUNDS
REVENUE												
State Revenue	$ 830,018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 830,018	$ -
Federal Revenue	33,538,787	4,807,639	913,753	428,613	355,934	7,326,018	416,893	608,381	251,683	202,812	-	18,227,061
TOTAL REVENUE	**34,368,805**	**4,807,639**	**913,753**	**428,613**	**355,934**	**7,326,018**	**416,893**	**608,381**	**251,683**	**202,812**	**830,018**	**18,227,061**
EXPENDITURES												
Instructional Services	23,616,084	3,511,534	-	80,370	7,000	3,296,000	1,295,009	608,381	212,528	5,000	1,152,169	13,448,093
Pupil Services	6,603,948	340,739	-	71,353	224,720	3,767,144	-	-	-	20,000	-	2,179,992
Imp. Of Instructional Svcs.	983,616	-	-	230,000	19,775	-	-	-	-	-	-	733,841
Instructional Staff Training	2,707,984	593,472	878,753	46,640	101,685	33,850	-	-	37,500	-	-	1,016,084
General Administration	574,241	354,798	-	250	2,754	171,724	-	-	1,655	-	-	43,060
School Administration	9,802	-	-	-	-	-	-	-	-	-	-	9,802
Maint. & Operations of Plant	780,000	-	-	-	-	-	-	-	-	-	-	780,000
Student Transportation Svcs.	483,530	7,096	-	-	-	57,300	-	-	-	402,945	-	16,189
Support Services - Central	35,000	-	35,000	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**35,794,205**	**4,807,639**	**913,753**	**428,613**	**355,934**	**7,326,018**	**1,295,009**	**608,381**	**251,683**	**427,945**	**1,152,169**	**18,227,061**
OTHER FINANCING SOURCES												
Transfers from General Fund	1,425,400	-	-	-	-	-	878,116	-	-	225,133	322,151	-
TOTAL FINANCING SOURCES	**1,425,400**	-	-	-	-	-	**878,116**	-	-	**225,133**	**322,151**	-
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FEDERAL PROGRAMS DETAIL

TITLE I

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	2,004,210	-	-	-	-	-	-	-	-	-	**2,004,210**
511300	SUBSTITUTE FOR CERTIFIED EMPS	60,501	-	-	72,399	-	-	-	-	-	-	**132,900**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	604	-	-	-	-	-	-	-	-	-	**604**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	-	-	-	-	-	-	-	**-**
514000	SALARIES AIDES AND PARAPROS	129,489	-	-	-	-	-	-	-	-	-	**129,489**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	200,611	-	-	-	-	-	-	-	-	**200,611**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	3,353	-	**3,353**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	353,594	206,600	-	-	-	-	-	**560,194**
519900	SALARIES OTHER	46,911	-	-	2,183	-	-	-	-	-	-	**49,094**
520000	BENEFITS	910,726	93,917	-	149,997	43,844	-	-	-	257	-	**1,198,741**
530000	PURCHASED PROFESSIONAL SERV	27,028	9,800	-	2,634	-	-	-	-	-	-	**39,462**
543200	REPS AND MAINT TECHNOLOGY	7,010	-	-	-	-	-	-	-	-	-	**7,010**
553200	WEB-BASED SUBS & LICENSE	51,366	-	-	-	-	-	-	-	-	-	**51,366**
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,000	-	-	-	2,721	-	-	-	-	-	**7,721**
561000	SUPPLIES S/W AND SPECIAL ALLOT	50,588	25,955	-	1,700	1,931	-	-	-	-	-	**80,174**
561100	SUPPLIES TECHNOLOGY RELATED	7,499	2,601	-	725	825	-	-	-	-	-	**11,650**
561500	EXPENDABLE EQUIPT	1,258	350	-	-	-	-	-	-	-	-	**1,608**
561600	EXPENDABLE EQUIPT COMPUTER	184,279	647	-	320	300	-	-	-	-	-	**185,546**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	3,486	-	**3,486**
564200	BOOKS AND PERIODICALS	13,865	6,858	-	7,020	-	-	-	-	-	-	**27,743**
581000	DUES AND FEES	11,200	-	-	2,900	300	-	-	-	-	-	**14,400**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	98,277	-	-	-	-	**98,277**
Grand Total Title I		**3,511,534**	**340,739**	**-**	**593,472**	**256,521**	**98,277**	**-**	**-**	**7,096**	**-**	**4,807,639**

TITLE II

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	65,024	-	-	-	-	-	-	**65,024**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	29,712	-	-	-	-	-	-	**29,712**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	365,000	-	-	-	-	-	-	**365,000**
519900	SALARIES OTHER	-	-	-	50,932	-	-	-	-	-	-	**50,932**
520000	BENEFITS	-	-	-	168,441	-	-	-	-	-	-	**168,441**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	19,650	-	-	-	-	-	-	**19,650**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	5,000	-	-	-	-	-	5,000	**10,000**
561200	PURCHASE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	25,000	**25,000**
564200	BOOKS AND PERIODICALS	-	-	-	4,229	-	-	-	-	-	-	**4,229**
581000	DUES AND FEES	-	-	-	170,765	-	-	-	-	-	5,000	**175,765**
Grand Total Title II		**-**	**-**	**-**	**878,753**	**-**	**-**	**-**	**-**	**-**	**35,000**	**913,753**

FEDERAL PROGRAMS DETAIL

TITLE III

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	15,000	-	-	-	-	-	-	**15,000**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	6,000	-	-	-	-	-	-	**6,000**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	35,650	-	-	-	-	-	-	-	-	**35,650**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	158,000	-	-	-	-	-	-	-	**158,000**
519900	SALARIES OTHER	-	8,000	4,000	-	-	-	-	-	-	-	**12,000**
520000	BENEFITS	-	22,134	67,000	1,200	-	-	-	-	-	-	**90,334**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	10,000	-	-	-	-	-	-	**10,000**
553000	COMMUNICATIONS POSTAGE UPS	-	1,269	-	-	-	-	-	-	-	-	**1,269**
553200	WEB-BASED SUBS & LICENSE	54,450	-	-	-	-	-	-	-	-	-	**54,450**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	1,000	1,000	-	-	-	-	-	-	-	**2,000**
561000	SUPPLIES S/W AND SPECIAL ALLOT	12,500	-	-	1,200	250	-	-	-	-	-	**13,950**
564200	BOOKS AND PERIODICALS	13,420	3,300	-	13,240	-	-	-	-	-	-	**29,960**
581000	DUES AND FEES	-	-	-	-	-	-	-	-	-	-	**-**
Grand Total Title III		**80,370**	**71,353**	**230,000**	**46,640**	**250**	**-**	**-**	**-**	**-**	**-**	**428,613**

TITLE IV

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	36,700	-	-	-	-	-	-	**36,700**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	3,716	-	-	-	-	-	-	**3,716**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	6,674	-	-	-	-	-	-	**6,674**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	123,758	-	-	-	-	-	-	-	-	**123,758**
519900	SALARIES OTHER	-	-	18,370	-	-	-	-	-	-	-	**18,370**
522000	BENEFITS	-	52,462	1,405	795	-	-	-	-	-	-	**54,662**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	43,500	-	-	-	-	-	-	**43,500**
553200	WEB-BASED SUBS & LICENSE	-	45,000	-	-	-	-	-	-	-	-	**45,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	3,500	-	-	-	-	-	-	-	-	**3,500**
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,000	-	-	2,000	300	-	-	-	-	-	**4,300**
581000	DUES AND FEES	5,000	-	-	8,300	-	-	-	-	-	-	**13,300**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	2,454	-	-	-	-	**2,454**
Grand Total Title IV		**7,000**	**224,720**	**19,775**	**101,685**	**300**	**2,454**	**-**	**-**	**-**	**-**	**355,934**

FEDERAL PROGRAMS DETAIL

TITLE VI-B

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
514000	SALARIES AIDES AND PARAPROS	1,934,500	-	-	-	-	-	-	-	-	-	**1,934,500**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	30,000	-	**30,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	2,021,600	-	-	-	-	-	-	-	-	**2,021,600**
520000	BENEFITS	1,351,500	1,031,202	-	-	-	-	-	-	6,000	-	**2,388,702**
530000	PURCHASED PROFESSIONAL SERV	-	706,942	-	8,000	-	-	-	-	6,000	-	**720,942**
561000	SUPPLIES S/W AND SPECIAL ALLOT	10,000	7,400	-	4,500	-	-	-	-	15,300	-	**37,200**
581000	DUES AND FEES	-	-	-	21,350	-	-	-	-	-	-	**21,350**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	171,724	-	-	-	-	**171,724**
Grand Total Title VI-B		**3,296,000**	**3,767,144**	**-**	**33,850**	**-**	**171,724**	**-**	**-**	**57,300**	**-**	**7,326,018**

Perkins

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	16,883	-	-	6,440	-	-	-	-	-	-	**23,323**
530000	PURCHASED PROFESSIONAL SERV	10,925	-	-	-	-	-	-	-	-	-	**10,925**
553200	WEB-BASED SUBS & LICENSE	42,054	-	-	-	-	-	-	-	-	-	**42,054**
558000	TRAVEL-REGULAR PROGRAMS EMPS	31,137	-	-	19,680	715	-	-	-	-	-	**51,532**
561500	EXPENDABLE EQUIP UNDER $5000	62,851	-	-	-	-	-	-	-	-	-	**62,851**
561600	EXPENDABLE EQUIPT COMPUTER	34,513	-	-	-	-	-	-	-	-	-	**34,513**
581000	DUES AND FEES	14,165	-	-	11,380	940	-	-	-	-	-	**26,485**
Grand Total Perkins		**212,528**	**-**	**-**	**37,500**	**1,655**	**-**	**-**	**-**	**-**	**-**	**251,683**

Junior ROTC Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	1,006,272	-	-	-	-	-	-	-	-	-	**1,006,272**
522000	BENEFITS	288,737	-	-	-	-	-	-	-	-	-	**288,737**
Grand Total ROTC		**1,295,009**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,295,009**

FEDERAL PROGRAMS DETAIL

Ninth District Opportunity Head Start

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	13,818	-	-	-	-	-	-	-	-	-	**13,818**
514000	SALARIES AIDES AND PARAPROS	365,554	-	-	-	-	-	-	-	-	-	**365,554**
522000	BENEFITS	229,009	-	-	-	-	-	-	-	-	-	**229,009**
Grand Total Head Start		**608,381**	-	-	-	-	-	-	-	-	-	**608,381**

Federal Preschool Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	190,000	-	**190,000**
522000	BENEFITS	-	-	-	-	-	-	-	-	27,000	-	**27,000**
553200	WEB-BASED SUBS & LICENSE	-	6,000	-	-	-	-	-	-	-	-	**6,000**
561000	SUPPLIES S/W AND SPECIAL ALLOT	5,000	14,000	-	-	-	-	-	-	-	-	**19,000**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	185,945	-	**185,945**
Grand Total Federal Preschool		**5,000**	**20,000**	-	-	-	-	-	-	**402,945**	-	**427,945**

Georgia Lottery Pre K Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2022-23 PROJECTED BUDGET
511200	PREKINDERGARTEN TEACHER	455,166	-	-	-	-	-	-	-	-	-	**455,166**
514000	SALARIES AIDES AND PARAPROS	317,922	-	-	-	-	-	-	-	-	-	**317,922**
522000	BENEFITS	366,081	-	-	-	-	-	-	-	-	-	**366,081**
561000	SUPPLIES S/W AND SPECIAL ALLOT	10,000	-	-	-	-	-	-	-	-	-	**10,000**
581000	DUES AND FEES	3,000	-	-	-	-	-	-	-	-	-	**3,000**
Grand Total Georgia Lottery Pre K		**1,152,169**	-	-	-	-	-	-	-	-	-	**1,152,169**

FEDERAL PROGRAMS DETAIL

ARPA

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2021-22 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	6,500,000	-	-	-	-	-	-	-	-	-	**6,500,000**
511750	SALARY EXTENDED YEAR SUMMER	120,640	7,920	5,632	-	-	-	-	-	-	-	**134,192**
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	586,871	-	-	-	-	-	-	**586,871**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	11,760	-	-	-	-	-	-	**11,760**
514100	SALARIES SECRETARIAL STAFF	-	-	27,360	-	40,000	-	-	-	-	-	**67,360**
516305	SALARIES SCHOOL NURSE	-	71,000	-	-	-	-	-	-	-	-	**71,000**
517300	SALARIES SECONDARY COUNSELOR	-	590,000	-	-	-	-	-	-	-	-	**590,000**
517400	SALARIES SCHOOL PSYCHOLOGIST	-	112,500	-	-	-	-	-	-	-	-	**112,500**
517600	SALARIES SCHOOL SOCIAL WORKER	-	66,500	-	-	-	-	-	-	-	-	**66,500**
517800	SALARIES GRADUATION COACH	-	540,000	-	-	-	-	-	-	-	-	**540,000**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	9,000	-	**9,000**
519000	SALARIES OTHER ADMIN	-	124,000	-	-	-	-	-	-	-	-	**124,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	70,000	462,000	-	-	-	-	-	-	-	**532,000**
519900	SALARIES OTHER	15,825	-	2,640	-	-	-	7,680	-	-	-	**26,145**
520000	BENEFITS	3,034,916	578,388	175,053	45,797	3,060	-	2,122	-	689	-	**3,840,025**
530000	PURCHASED PROFESSIONAL SERVICES	-	-	-	343,460	-	-	-	-	-	-	**343,460**
541000	WATER SEWER AND CLEANING SERVICES	-	-	-	-	-	-	-	780,000	-	-	**780,000**
553200	WEB-BASED SUBS & LICENSE	888,768	-	-	-	-	-	-	-	-	-	**888,768**
556100	TUITION TO OTHER GA LEAS	75,000	-	-	-	-	-	-	-	-	-	**75,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	32,356	-	-	-	-	-	-	-	**32,356**
561000	SUPPLIES S/W AND SPECIAL ALLOT	107,538	19,684	16,000	2,000	-	-	-	-	-	-	**145,222**
561500	EXPENDABLE EQUIP UNDER $5000	15,316	-	-	-	-	-	-	-	-	-	**15,316**
561600	EXPENDABLE EQUIPMENT COMUPTER	1,886,290	-	-	-	-	-	-	-	-	-	**1,886,290**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	6,500	-	**6,500**
564100	TEXTBOOKS - REGULAR ALLOTMENT	650,202	-	-	-	-	-	-	-	-	-	**650,202**
564200	BOOKS AND PERIODICALS	60,142	-	-	26,196	-	-	-	-	-	-	**86,338**
573000	EXPENDABLE EQUIP OVER $5000	93,456	-	-	-	-	-	-	-	-	-	**93,456**
581000	DUES AND FEES/GA VIRTUAL SCHOOL	-	-	12,800	-	-	-	-	-	-	-	**12,800**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	-	-	-	-	-	**-**
Grand Total ARPA/CARES/ESSER		**13,448,093**	**2,179,992**	**733,841**	**1,016,084**	**43,060**	**-**	**9,802**	**780,000**	**16,189**	**-**	**18,227,061**
TOTAL BY FUNCTION		**23,616,084**	**6,603,948**	**983,616**	**2,707,984**	**301,786**	**272,455**	**9,802**	**780,000**	**483,530**	**35,000**	**35,794,205**

CHEROKEE COUNTY SCHOOL DISTRICT
OTHER FUNDS
FISCAL YEAR 2022-23 BUDGET

	Worker's Compensation Fund	Payroll Account	After School Program and Intramurals	TOTAL
Revenue				
Local Revenue	$ -	$ 2,026	$ 1,721,702	$ 1,723,728
Investment Earnings	194	-	-	194
Total Revenue	194	2,026	1,721,702	1,723,922
Expenditures				
General Administration				
Claims	404,054	-	-	404,054
Community Services Operations				
Salaries	-	-	1,607,176	1,607,176
Benefits	-	-	118,272	118,272
	-	-	1,725,448	1,725,448
Total Expenditures	404,054	-	1,725,448	2,129,502
Other Financing Sources				
Transfers from General Fund	500,000	-	3,746	503,746
Net Change Fund Balance	96,140	2,026	-	98,166
Fund Balances - Beginning	283,245	636,822	-	920,067
Fund Balances - Ending	$ 379,385	$ 638,848	$ -	$ 1,018,233

SCHOOL NUTRITION HIGHLIGHTS FY2021-22

No Cost Meals for all students

Pay Increases for all staff

99% Health Inspection score average

New menu items

Farm to School

Heritage Month recipes

Equipment updates—serving lines, dish machines

Test Kitchen

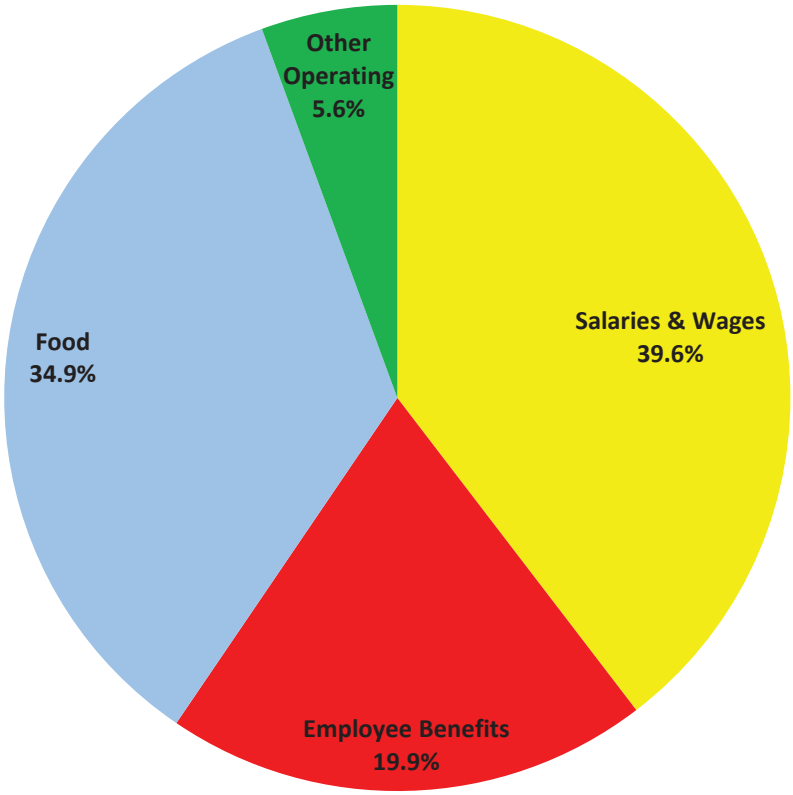




CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROGRAM
FISCAL YEAR 2022-23 BUDGET

OBJECT	ACCOUNT DESCRIPTION	2021-22 BUDGET	2022-23 PROPOSED
REVENUE			
416110	DAILY SALES STUDENT LUNCH	$ 4,865,000	$ 4,961,697
416120	DAILY SALES STUDENT BREAKFAST	598,397	598,397
416210	SUPPLEMENTAL SALES	1,995,457	1,795,457
416220	ADULT SALES	280,000	295,842
419950	OTHER LOCAL REVENUES	-	-
	SUBTOTAL LOCAL REVENUE	**7,738,854**	**7,651,393**
435100	GRANTS (STATE ONLY)	455,080	513,056
	SUBTOTAL STATE REVENUE	**455,080**	**513,056**
445100	FED FUNDS EXCEPT BREAKFAST	6,645,234	6,645,234
445110	FEDERAL FUNDS BREAKFAST	1,868,289	1,868,289
445130	FEDERAL REIMB AFTER-SCHOOL SNACK	125,712	125,712
449000	REVENUES ASSOCIATED WITH USDA	1,170,504	1,170,504
	SUBTOTAL FEDERAL REVENUE	**9,809,739**	**9,809,739**
415000	EARNINGS ON INVESTMENTS	15,000	15,000
	SUBTOTAL EARNINGS ON INVESTMENTS	**15,000**	**15,000**
	GRAND TOTAL REVENUE	**$ 18,018,673**	**$ 17,989,188**
FIXED EXPENSES			
511400	SUBSTITUTE FOR CLASSIFIED EMP	$ 130,000	$ 130,000
514200	CLERICAL	217,906	223,344
518400	SALARIES LUNCHROOM CAFE	3,888,542	4,589,348
518403	SALARIES LUNCHROOM MONITORS	218,113	218,113
519000	OTHER MANAGEMENT PERSONNEL	450,965	484,589
519100	OTHER ADMINISTRATIVE PERSONNEL	1,101,252	1,468,234
520000	BENEFITS	3,664,855	3,581,318
	SUBTOTAL SALARIES/BENEFITS EXP.	**$ 9,671,633**	**$ 10,694,946**
OPERATING EXPENSES			
530000	PURCHASED PROFESSIONAL SERVICES	$ 23,369	$ 65,000
541000	WATER, SEWER, AND CLEANING SVCS	21,500	21,500
543000	REPAIR AND MAINTENANCE	2,500	1,500
553000	COMMUNICATIONS, POSTAGE	1,500	1,500
553200	WEB-BASED SUBS & LICENSE	-	100,000
558000	TRAVEL-REGULAR PROGRAMS	18,000	9,000
559500	OTHER PURCHASED SERVICE	78,094	50,000
561000	SUPPLIES S/W AND SPECIAL ALLO	705,174	496,924
561200	PURCHASE OF COMPUTER SOFTWARE	20,000	20,000
561500	EXPENDABLE EQUIP UNDER $5000	100,000	50,000
561600	EXPENDABLE EQUIPT COMPUTER	50,000	5,000
562000	NATURAL GAS, GAS AND FUEL	3,000	2,000
563000	FOOD EXPENSE	5,105,624	5,105,624
563500	FOOD ACQUISITIONS-USDA	1,170,504	1,170,504
564200	BOOKS AND PERIODICALS	3,000	3,000
573000	PURCHASE EQUIPMENT >$5000	350,000	150,000
573400	PURCHASE COMPUTERS >$1000	-	-
581000	DUES AND FEES	45,000	30,000
589000	OTHER EXPENDITURES	100	100
	SUBTOTAL OPERATING EXPENDITURES	**7,697,365**	**7,281,652**
	GRAND TOTAL EXPENDITURES	**$ 17,368,998**	**$ 17,976,598**
	NET CHANGE FUND BALANCE	**$ 649,675**	**$ 12,590**
	FUND BALANCE - BEGINNING		**15,923,194**
	FUND BALANCE - ENDING		**$ 15,935,784**

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROPOSED EXPENDITURES
FISCAL YEAR 2022-23 BUDGET



Salaries & Wages	$	7,113,628
Employee Benefits		3,581,318
Food		6,276,128
Other Operating		1,005,524
	$	17,976,598

Total Percent Expended for Salaries and Benefits = 59.5%

SUMMARY OF MONTHLY COPIER LEASE PAYMENTS
2022-23

School/Sites	Monthly Lease Rate
ACE Academy	$ 313.00
Arnold Mill ES	429.14
Avery ES	548.86
Ball Ground ES	515.66
Bascomb ES	574.39
Boston ES	429.14
Bus Shop 1 & 2/Trans.	266.36
Carmel ES	548.86
Cherokee HS	1,461.91
Clark Creek ES	668.58
Clayton ES	276.22
Creekland MS	541.19
Creekview HS	746.74
Ctl Whse./PrintShop	105.80
Dean Rusk MS	788.30
Educational Svcs/Tech	379.40
ET Booth MS	668.58
Etowah HS	1,067.76
Free Home ES	218.15
Freedom MS	548.86
FRP C & I	374.65
FRP Finance	167.45
FRP Human Resources	156.50
FRP School Ops	156.50
FRP-Supt.	94.85
Hasty ES	548.86
Hickory Flat ES	395.94
Holly Springs ES	548.86
Indian Knoll ES	573.73
Johnston ES	573.73
Johnston PreK	126.58
Joseph Knox ES	548.86
Liberty ES	607.77
Little River ES	763.43
Macedonia ES	395.94
Mill Creek MS	668.58
Mountain Road ES	395.94
Oak Grove ES	429.14
Etowah East	223.08
Ralph Bunche	94.85
River Ridge HS	987.98
RM Moore ES	454.01
School Nutrition	94.85
School Police	94.85
Sequoyah HS	1,070.46
Sixes ES	548.86
Support Svcs/Maint.	200.65
Teacher's Center	94.85
Teasley MS	702.62
Tippens	94.85
Woodstock ES	548.86
Woodstock HS	651.89
Woodstock MS	574.39
Total Monthly Copier Leases	**$ 25,061.26**

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2022-23

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
06	ACE Academy	Front Office Rm 22	DX C5840i	2YJ01896	$94.85	$0.00409	$0.04085	
06	ACE Academy	ACE Room T-1A	DX 4745i	25J05997	$61.65	$0.00380	N/A	**$313.00**
06	ACE Academy	Teacher Workroom 25	DX 4745i	25J06689	$61.65	$0.00380	N/A	
06	ACE Academy	Guidence Office Room #302	DX C5840i	2YJ00829	$94.85	$0.00409	$0.04085	
43	Arnold Mill ES	Media Ctr Prod Rm 508D	DX 6860i	3MJ01000	$119.72	$0.00304	N/A	
43	Arnold Mill ES	Media Ctr Prod Rm 508D	DX C5840i	2YJ01485	$94.85	$0.00409	$0.04085	**$429.14**
43	Arnold Mill ES	Office Workroom 517	DX C5840i	2YJ03224	$94.85	$0.00409	$0.04085	
43	Arnold Mill ES	Room 412	DX 6860i	3MJ00996	$119.72	$0.00304	N/A	
49	Avery ES	Admin A120	DX C5840i	2YJ01871	$94.85	$0.00409	$0.04085	
49	Avery ES	Media Center	DX C5840i	2YJ00810	$94.85	$0.00409	$0.04085	
49	Avery ES	Teacher Workroom 320	DX 6860i	3MJ00998	$119.72	$0.00304	N/A	**$548.86**
49	Avery ES	Teacher Workroom 222	DX 6860i	3MJ00933	$119.72	$0.00304	N/A	
49	Avery ES	Teacher Workroom 119	DX 6860i	3MJ00999	$119.72	$0.00304	N/A	
21	Ball Ground ES	Front Office Room A113	DX 4745i	25J07026	$61.65	$0.00380	N/A	
21	Ball Ground ES	Teacher Workroom 401	DX 6860i	3MJ00989	$119.72	$0.00304	N/A	
21	Ball Ground ES	Teacher Workroom 510	DX 6860i	3MJ00935	$119.72	$0.00304	N/A	**$515.66**
21	Ball Ground ES	Teacher Workroom 801	DX 6860i	3MJ00974	$119.72	$0.00304	N/A	
21	Ball Ground ES	Media Center	DX C5840i	2YJ01820	$94.85	$0.00409	$0.04085	
40	Bascomb ES	Front Office	DX C5840i	2YJ01866	$94.85	$0.00409	$0.04085	
40	Bascomb ES	Media Center M14	DX C5840i	2YJ01856	$94.85	$0.00409	$0.04085	
40	Bascomb ES	Room 712	DX 6870i	3ME00865	$128.23	$0.00304	N/A	**$574.39**
40	Bascomb ES	Room 712	DX 6870i	3ME00878	$128.23	$0.00304	N/A	
40	Bascomb ES	Workroom M15	DX 6870i	3ME00894	$128.23	$0.00304	N/A	
38	Boston ES	Front Office B19	DX C5840i	2YJ01226	$94.85	$0.00409	$0.04085	
38	Boston ES	Prod Rm Behind Off B7	DX C5840i	2YJ01910	$94.85	$0.00409	$0.04085	**$429.14**
38	Boston ES	E1	DX 6860i	3MJ00890	$119.72	$0.00304	N/A	
38	Boston ES	F Wing Workroom	DX 6860i	3MJ00828	$119.72	$0.00304	N/A	
42	BusShop1-Flt Maint	#1 Office	DX 527iFZ	23E01291	$54.93	$0.00430	N/A	
42	BusShop2-Directors Off	RM B2-13	DX C5840i	2YJ01827	$94.85	$0.00409	$0.04085	**$266.36**
05	Bus Shop 2/Bus Training	Mobile Classroom	DX 527iFZ	23E01439	$54.93	$0.00430	N/A	
05	Bus Shop 2 / Trans	Transportation Workroom	DX 4745i	25J07059	$61.65	$0.00380	N/A	
46	Carmel ES	Front Office	DX C5840i	2YJ01267	$94.85	$0.00409	$0.04085	
46	Carmel ES	Media Center	DX C5840i	2YJ01922	$94.85	$0.00409	$0.04085	
46	Carmel ES	Workroom 402A	DX 6860i	3MJ00902	$119.72	$0.00304	N/A	**$548.86**
46	Carmel ES	Workroom 404A	DX 6860i	3MJ00923	$119.72	$0.00304	N/A	
46	Carmel ES	Workroom 408A	DX 6860i	3MJ00907	$119.72	$0.00304	N/A	
58	FRP - Finance	Copy Room 1112	DX C5840i	2YJ01487	$105.80	$0.00409	$0.04085	**$167.45**
58	FRP - Finance	Copy Room 1112	DX 4745i	25J07156	$61.65	$0.00380	N/A	
58	FRP - HR	Copy Room 1211	DX 4745i	25J06726	$61.65	$0.00380	N/A	**$156.50**
58	FRP - HR	Office 1222	DX C5840i	2YJ02082	$94.85	$0.00409	$0.04085	
58	FRP-C & I/Ed Pgms	Copy Room 2217	DX 4745i	25J07071	$61.65	$0.00380	N/A	
58	FRP-C & I/Ed Pgms	Copy Room 2217	DX C5840i	2YJ02003	$94.85	$0.00409	$0.04085	
58	FRP-C&I - SpecEd	Copy Room 2112	DX 4745i	25J07041	$61.65	$0.00380	N/A	**$374.65**
58	FRP-C&I - SpecEd	Copy Room 2112	DX C5840i	2YJ01854	$94.85	$0.00409	$0.04085	
58	FRP-C&I - SpecEd	Room 2114	DX 4745i	25J07033	$61.65	$0.00380	N/A	
58	FRP - School Ops	Copy Room 3210	DX 4745i	25J07036	$61.65	$0.00380	N/A	**$156.50**
58	FRP - School Ops	Copy Room 3210	DX C5840i	2YJ01260	$94.85	$0.00409	$0.04085	
58	FRP - Supt	Copy Room 3111	DX C5840i	2YJ01255	$94.85	$0.00409	$0.04085	**$94.85**
26	School Police	Room 106	DX C5840i	2YJ01911	$94.85	$0.00409	$0.04085	**$94.85**
54	Ctl Whs/PShop	Print Shop	DX C5840i	2YJ01276	$105.80	$0.00409	$0.04085	**$105.80**

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2022-23

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
23	Cherokee HS North	Media Center	DX 4745i	25J06729	$61.65	$0.00380	N/A	
23	Cherokee HS North	Rm Team A-113	DX C5840i	2YJ00889	$94.85	$0.00409	$0.04085	
23	Cherokee HS North	Teacher Workroom 510	DX 6860i	3MJ00929	$119.72	$0.00304	N/A	
23	Cherokee HS North	Teacher Workroom 709	DX 6860i	3MJ00962	$119.72	$0.00304	N/A	
23	Cherokee HS North	Teacher Workroom 910	DX 6860i	3MJ00960	$119.72	$0.00304	N/A	
10	Cherokee HS	300 Hall Rm 302	DX 8786i	YFF03591	$144.58	$0.00285	N/A	
10	Cherokee HS	600 Hall, Rm 611	DX 4745i	25J06710	$61.65	$0.00380	N/A	**$1,461.91**
10	Cherokee HS	Athletic Office Rm 202	DX 527iFZ	23E00780	$54.93	$0.00430	N/A	
10	Cherokee HS	Counselor's Office, Rm010	DX 4745i	25J07038	$61.65	$0.00380	N/A	
10	Cherokee HS	Main Office, Rm 006	DX C5840i	2YJ01981	$94.85	$0.00409	$0.04085	
10	Cherokee HS	Media Center	DX 8786i	25J06729	$144.58	$0.00285	N/A	
10	Cherokee HS	PS- Media Crr, Rm400J	DX 8786i	YFF03391	$144.58	$0.00285	N/A	
10	Cherokee HS	PS- Media Crr, Rm400J	DX C5840i	2YJ00867	$94.85	$0.00409	$0.04085	
10	Cherokee HS	300 Breakroom	DX 8786i	YFF03373	$144.58	$0.00285	N/A	
45	Clark Creek ES	Workroom #116	DX 6860i	3MJ00860	$119.72	$0.00304	N/A	
45	Clark Creek ES	Workroom #218	DX 6860i	3MJ00863	$119.72	$0.00304	N/A	
45	Clark Creek ES	Workroom #314	DX 6860i	3MJ00896	$119.72	$0.00304	N/A	**$668.58**
45	Clark Creek ES	Workroom #419	DX 6860i	3MJ00845	$119.72	$0.00304	N/A	
45	Clark Creek ES	Front Office	DX C5840i	2YJ01912	$94.85	$0.00409	$0.04085	
45	Clark Creek ES	MEDIA CENTER	DX C5840i	2YJ01873	$94.85	$0.00409	$0.04085	
25	Clayton ES	Front Office	DX C5840i	2YJ02076	$94.85	$0.00409	$0.04085	
25	Clayton ES	Media Center #172	DX 6860i	3MJ00980	$119.72	$0.00304	N/A	**$276.22**
25	Clayton ES	Teacher Workroom #128	DX 4745i	25J06688	$61.65	$0.00380	N/A	
19	Creekland MS	Teacher Workroom 402	DX 6870i	3ME00522	$128.23	$0.00304	N/A	
19	Creekland MS	Teacher Workroom 402	DX 6870i	3ME00516	$128.23	$0.00304	N/A	
19	Creekland MS	Teacher Workroom 609	DX 6870i	3ME00514	$128.23	$0.00304	N/A	**$541.19**
19	Creekland MS	Media Center	DX 4745i	25J05995	$61.65	$0.00380	N/A	
19	Creekland MS	Office Workroom A-13	DX C5840i	2YJ01407	$94.85	$0.00409	$0.04085	
14	Creekview HS	Media Center A26	DX C5840i	2YJ01892	$94.85	$0.00409	$0.04085	
14	Creekview HS	Stu Svcs Rm Team A-16	DX 4745i	25J07037	$61.65	$0.00380	N/A	
14	Creekview HS	COPY ROOM TEAM A-10	DX 8786i	YFF03365	$144.58	$0.00285	N/A	
14	Creekview HS	COPY ROOM ST2	DX 8786i	YFF03614	$144.58	$0.00285	N/A	**$746.74**
14	Creekview HS	COPY ROOM ST1	DX 8786i	YFF03614	$144.58	$0.00285	N/A	
14	Creekview HS	Copy Room Team A-10	DX C5840i	2YJ00803	$94.85	$0.00409	$0.04085	
14	Creekview HS	Special Ed Rm 2101	DX 4745i	25J06693	$61.65	$0.00380	N/A	
16	Dean Rusk MS	Room 809	DX 6860i	3MJ01716	$119.72	$0.00304	N/A	
16	Dean Rusk MS	Room 1106	DX 6860i	3MJ01149	$119.72	$0.00304	N/A	
16	Dean Rusk MS	Room 2806	DX 6860i	3MJ01250	$119.72	$0.00304	N/A	
16	Dean Rusk MS	Room 2606	DX 6860i	3MJ00917	$119.72	$0.00304	N/A	**$788.30**
16	Dean Rusk MS	Front Office	DX C5840i	2YJ01306	$94.85	$0.00409	$0.04085	
16	Dean Rusk MS	Media Center	DX C5840i	2YJ01857	$94.85	$0.00409	$0.04085	
16	Dean Rusk MS	Room 2706	DX 6860i	3MJ01368	$119.72	$0.00304	N/A	
60	EdSvcsAnnex 1030 Keeter	Copy / Mail Room G29	DX C5840i	2YJ01505	$94.85	$0.00409	$0.04085	
60	EdSvcsAnnex 1020 Keeter	Copy Workroom H3	DX C5840i	2YJ00891	$94.85	$0.00409	$0.04085	**$379.40**
60	EdSvcsAnnex 1010 Keeter	Break Room I08	DX C5840i	2YJ00868	$94.85	$0.00409	$0.04085	
60	EdSvcsAnnex 1030 Keeter	Room G50	DX C5840i	2YJ01702	$94.85	$0.00409	$0.04085	
15	ET Booth MS	Teacher Workroom 1601	DX 6860i	3MJ01151	$119.72	$0.00304	N/A	
15	ET Booth MS	Teacher Workroom 1605	DX 6860i	MJJ01731	$119.72	$0.00304	N/A	
15	ET Booth MS	Teacher Workroom 2501	DX 6860i	3MJ01259	$119.72	$0.00304	N/A	**$668.58**
15	ET Booth MS	Teacher Workroom 2505	DX 6860i	3MJ01254	$119.72	$0.00304	N/A	
15	ET Booth MS	Admin Area A113	DX C5840i	2YJ01925	$94.85	$0.00409	$0.04085	
15	ET Booth MS	Media Center M8	DX C5840i	2YJ01927	$94.85	$0.00409	$0.04085	

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2022-23

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
11	Etowah HS	Copy Room 3204	DX 8786i	YFF03508	$144.58	$0.00285	N/A	
11	Etowah HS	Copy Room 7106	DX 8786i	YFF03346	$144.58	$0.00285	N/A	
11	Etowah HS	C Bldg., Room 3204	DX 8786i	YFF03385	$144.58	$0.00285	N/A	
11	Etowah HS	C Bldg., Room 3204	DX 8786i	YFF03341	$144.58	$0.00285	N/A	
11	Etowah HS	Media Center 3200	DX C5840i	2YJ01659	$94.85	$0.00409	$0.04085	**$1,067.76**
11	Etowah HS	Admin Rm 7101D	DX C5840i	2YJ02080	$94.85	$0.00409	$0.04085	
11	Etowah HS	Counseling Ofc Rm 3108F	DX 527iFZ	23E01292	$54.93	$0.00430	N/A	
11	Etowah HS	Gym Admin 2207	DX 4745i	25J07155	$61.65	$0.00380	N/A	
11	Etowah HS	Records Ofc 3106	DX 527iFZ	23E01320	$54.93	$0.00430	N/A	
11	Etowah HS	Gym Teachr WR 2223	DX 6870i	3ME00621	$128.23	$0.00304	N/A	
24	Etowah East	Bldg. A, Room 148	DX 6870i	3ME00906	$128.23	$0.00304	N/A	**$223.08**
24	Etowah East	Room #140 EE	DX C5840i	2YJ01313	$94.85	$0.00409	$0.04085	
26	Free Home ES	Anx Bldg Outside RmTm A-6	DX 4745i	25J06731	$61.65	$0.00380	N/A	
26	Free Home ES	Rm 4A	DX 4745i	25J06730	$61.65	$0.00380	N/A	**$218.15**
26	Free Home ES	Rm 12	DX C5840i	2YJ00809	$94.85	$0.00409	$0.04085	
20	Freedom MS	Teacher Wkrm 402	DX 6860i	3MJ00847	$119.72	$0.00304	N/A	
20	Freedom MS	Teacher Wkrm 405	DX 6860i	3MJ00922	$119.72	$0.00304	N/A	
20	Freedom MS	Teacher Wkrm 703	DX 6860i	3MJ00870	$119.72	$0.00304	N/A	**$548.86**
20	Freedom MS	Front Office	DX C5840i	2YJ00540	$94.85	$0.00409	$0.04085	
20	Freedom MS	Media Center	DX C5840i	2YJ01913	$94.85	$0.00409	$0.04085	
48	Hasty ES	Rm 702	DX 6860i	3MJ00854	$119.72	$0.00304	N/A	
48	Hasty ES	Room 202	DX 6860i	3MJ00888	$119.72	$0.00304	N/A	
48	Hasty ES	Media Center	DX C5840i	2YJ01907	$94.85	$0.00409	$0.04085	**$548.86**
48	Hasty ES	Rm Team A-112	DX C5840i	2YJ01252	$94.85	$0.00409	$0.04085	
48	Hasty ES	Front Office	DX 6860i	3MJ00914	$119.72	$0.00304	N/A	
27	Hickory Flat ES	Room 312	DX 6860i	3MJ01614	$119.72	$0.00304	N/A	
27	Hickory Flat ES	Teacher Workroom 725	DX 6860i	3MJ01255	$119.72	$0.00304	N/A	**$395.94**
27	Hickory Flat ES	Office Workroom 1200L	DX 4745i	25J06707	$61.65	$0.00380	N/A	
27	Hickory Flat ES	Media Center	DX C5840i	2YJ01926	$94.85	$0.00409	$0.04085	
28	Holly Springs ES	Teacher Workroom 402	DX 6860i	3MJ00993	$119.72	$0.00304	N/A	
28	Holly Springs ES	Teacher Workroom 412	DX 6860i	3MJ00966	$119.72	$0.00304	N/A	
28	Holly Springs ES	Teacher Workroom 422	DX 6860i	3MJ00959	$119.72	$0.00304	N/A	**$548.86**
28	Holly Springs ES	Media Center	DX C5840i	2YJ03220	$94.85	$0.00409	$0.04085	
28	Holly Springs ES	Office Workroom 813	DX C5840i	2YJ01488	$94.85	$0.00409	$0.04085	
66	Indian Knoll ES	Workroom #116	DX 6860i	3MJ00872	$119.72	$0.00304	N/A	
66	Indian Knoll ES	Workroom #218	DX 6860i	3MJ00969	$119.72	$0.00304	N/A	
66	Indian Knoll ES	Workroom #314	DX 6860i	3MJ00958	$119.72	$0.00304	N/A	**$573.73**
66	Indian Knoll ES	Workroom #419	DX 6860i	3MJ00944	$119.72	$0.00304	N/A	
66	Indian Knoll ES	Front Office	DX C5840i	2YJ01665	$94.85	$0.00409	$0.04085	
29	Johnston ES	Media Workroom 62F	DX 6860i	3MJ00906	$119.72	$0.00304	N/A	
29	Johnston ES	Office	DX C5840i	2YJ01961	$94.85	$0.00409	$0.04085	
29	Johnston ES	Media Center 62D	DX 6860i	3MJ00871	$119.72	$0.00304	N/A	**$573.73**
29	Johnston ES	Room B28N	DX 6860i	3MJ00913	$119.72	$0.00304	N/A	
29	Johnston ES	Media Workroom 67	DX 6860i	3MJ01033	$119.72	$0.00304	N/A	
29P	Johnston PreK	Teacher WR Team B-119	DX 527iFZ	23E01009	$54.93	$0.00430		**$126.58**
29P	Johnston PreK	Office WR Team B-108	DX C3730i	2UR08187	$71.65	$0.00428	$0.04085	
65	Joseph Knox ES	Teacher Workroom 116	DX 6860i	3MJ00995	$119.72	$0.00304	N/A	
65	Joseph Knox ES	Teacher Workroom 217	DX 6860i	3MJ00946	$119.72	$0.00304	N/A	
65	Joseph Knox ES	Teacher Workroom 316	DX 6860i	3MJ00991	$119.72	$0.00304	N/A	$548.86
65	Joseph Knox ES	Admin Rm Team A-111	DX C5840i	2YJ00878	$94.85	$0.00409	$0.04085	
65	Joseph Knox ES	Media Center	DX C5840i	2YJ01490	$94.85	$0.00409	$0.04085	
53	Tippens	Teacher Workroom, 601C	DX C5840i	2YJ01648	$94.85	$0.00409	$0.04085	**$94.85**
44	Liberty ES	Rm 401	DX 6870i	3ME00892	$128.23	$0.00304	N/A	
44	Liberty ES	Rm Team 411	DX 6870i	3ME00915	$128.23	$0.00304	N/A	
44	Liberty ES	Controls A12	DX C5840i	2YJ01836	$94.85	$0.00409	$0.04085	**$607.77**
44	Liberty ES	Rm 423	DX 6870i	3ME00892	$128.23	$0.00304	N/A	
44	Liberty ES	Rm 423	DX 6870i	3ME00915	$128.23	$0.00304	N/A	

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2022-23

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
30	Little River ES	Teacher Workroom 510	DX 6860i	3MJ00733	$119.72	$0.00304	N/A	
30	Little River ES	Teacher Workroom 709	DX 6860i	3MJ00990	$119.72	$0.00304	N/A	
30	Little River ES	Media Center	DX C5840i	2YJ01908	$94.85	$0.00409	$0.04085	
30	Little River ES	Office Workroom Team A-113	DX C5840i	2YJ01455	$94.85	$0.00409	$0.04085	**$763.43**
30	Little River ES	Teacher Workroom 401	DX 6860i	3MJ01056	$119.72	$0.00304	N/A	
30	Little River ES	Room # B108	DX C5840i	2YJ00808	$94.85	$0.00409	$0.04085	
30	Little River ES	Teacher Workroom 910	DX 6860i	3MJ00963	$119.72	$0.00304	N/A	
17	Teasley MS	Room 1603	DX 6870i	3ME00900	$128.23	$0.00304	N/A	
17	Teasley MS	Room 1603	DX 6870i	3ME00897	$128.23	$0.00304	N/A	
17	Teasley MS	Room 2501	DX 6870i	3ME00895	$128.23	$0.00304	N/A	**$702.62**
17	Teasley MS	Room 2501	DX 6870i	3ME00885	$128.23	$0.00304	N/A	
17	Teasley MS	Room A114	DX C5840i	2YJ01920	$94.85	$0.00409	$0.04085	
17	Teasley MS	Room M8	DX C5840i	2YJ01909	$94.85	$0.00409	$0.04085	
31	Macedonia ES	Teacher Workroom 139	DX 6860i	3MJ00994	$119.72	$0.00304	N/A	
31	Macedonia ES	Teacher Workroom 329	DX 6860i	3MJ00934	$119.72	$0.00304	N/A	**$395.94**
31	Macedonia ES	Admin Area Rm 130	DX C5840i	2YJ02072	$94.85	$0.00409	$0.04085	
31	Macedonia ES	Tch WR 226 (media ctr)	DX 4745i	25J06517	$61.65	$0.00380	N/A	
80	Mill Creek MS	Teacher Workroom 1112	DX 6860i	3MJ00897	$119.72	$0.00304	N/A	
80	Mill Creek MS	Teacher Workroom 1321	DX 6860i	3MJ00841	$119.72	$0.00304	N/A	
80	Mill Creek MS	Teacher Workroom 3212	DX 6860i	3MJ00899	$119.72	$0.00304	N/A	**$668.58**
80	Mill Creek MS	Teacher Workroom 2321	DX 6860i	3MJ00826	$119.72	$0.00304	N/A	
80	Mill Creek MS	Admin Workroom A-3	DX C5840i	2YJ00816	$94.85	$0.00409	$0.04085	
80	Mill Creek MS	Media Center	DX C5840i	2YJ01475	$94.85	$0.00409	$0.04085	
39	Mountain Road ES	Media Workroom B-7	DX 6860i	3MJ00930	$119.72	$0.00304	N/A	
39	Mountain Road ES	Rm E-28	DX 6860i	3MJ00956	$119.72	$0.00304	N/A	**$395.94**
39	Mountain Road ES	Front Office Rm B-11	DX C5840i	2YJ01498	$94.85	$0.00409	$0.04085	
39	Mountain Road ES	H Hall Rm H-108	DX 4745i	25J07091	$61.65	$0.00380	N/A	
37	SCH Nutrition	Rm F119	DX C5840i	2YJ00890	$94.85	$0.00409	$0.04085	**$94.85**
33	Oak Grove ES	Media Center 7021	DX C5840i	2YJ01890	$94.85	$0.00409	$0.04085	
33	Oak Grove ES	Learning Lab Rm 13A	DX 6860i	3MJ00876	$119.72	$0.00304	N/A	**$429.14**
33	Oak Grove ES	Rm 6025	DX 6860i	3MJ00850	$119.72	$0.00304	N/A	
33	Oak Grove ES	Front Office	DX C5840i	2YJ01918	$94.85	$0.00409	$0.04085	
03	Ralph Bunche	Parents Room 201	DX C5840i	2YJ00888	$94.85	$0.00409	$0.04085	**$94.85**
90	River Ridge HS	Room A8	DX 4745i	25J05688	$61.65	$0.00380	N/A	
90	River Ridge HS	Teacher Workroom 1402	DX 8786i	YFF03381	$144.58	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 1403	DX 8786i	YFF03379	$144.58	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 2402	DX 8786i	YFF03382	$144.58	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 2403	DX 8786i	YFF03608	$144.58	$0.00285	N/A	**$987.98**
90	River Ridge HS	Media Center M1	DX C5840i	2YJ01888	$94.85	$0.00409	$0.04085	
90	River Ridge HS	ROOM A2	DX 527iFZ	23E01008	$54.93	$0.00430	N/A	
90	River Ridge HS	ROOM 2101	DX 527iFZ	23E01548	$54.93	$0.00430	N/A	
90	River Ridge HS	COUNSELING OFFICE	DX C3730i	2UR08725	$71.65	$0.00428	$0.04085	
90	River Ridge HS	ROOM 2302	DX C3730i	2UR08717	$71.65	$0.00428	$0.04085	
32	RM Moore ES	Front Office Workroom	DX 6860i	3MJ00964	$119.72	$0.00304	N/A	
32	RM Moore ES	Teacher Workroom 210	DX C5840i	2YJ00887	$94.85	$0.00409	$0.04085	**$454.01**
32	RM Moore ES	Teacher Workroom 202	DX 6860i	3MJ01003	$119.72	$0.00304	N/A	
32	RM Moore ES	Room 803	DX 6860i	3MJ00927	$119.72	$0.00304	N/A	
12	Sequoyah HS	Stu Services Rm 202	DX 4745i	25J06711	$61.65	$0.00380	N/A	
12	Sequoyah HS	Vocational Rm 1251	DX 4745i	25J07162	$61.65	$0.00380	N/A	
12	Sequoyah HS (East)	Sequoyah East Rm 150A	DX 6860i	3MJ01261	$119.72	$0.00304	N/A	
12	Sequoyah HS (East)	Sequoyah East Front Office	DX C477iFZ	2PD00887	$80.69	$0.00760	$0.05630	
12	Sequoyah HS	Admin Office A111	DX 4745i	25J07073	$61.65	$0.00380	N/A	
12	Sequoyah HS	Media Center	DX C5840i	2YJ01645	$94.85	$0.00409	$0.04085	**$1,070.46**
12	Sequoyah HS	Rm 2202	DX 4745i	25J07061	$61.65	$0.00380	N/A	
12	Sequoyah HS	Attendance Office Rm 112	DX 6860i	3MJ00838	$119.72	$0.00304	N/A	
12	Sequoyah HS	Rm 1126	DX 6860i	3MJ01157	$119.72	$0.00304	N/A	
12	Sequoyah HS	Copy Room 104	DX 8786i	YFF03313	$144.58	$0.00285	N/A	
12	Sequoyah HS	Copy Room 104	DX 8786i	YFF03375	$144.58	$0.00285	N/A	

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2022-23

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
41	Sixes ES	Room 310 6th Grade WR	DX 6860i	3MJ00898	$119.72	$0.00304	N/A	
41	Sixes ES	Front Office Room 113	DX C5840i	2YJ01280	$94.85	$0.00409	$0.04085	
41	Sixes ES	Media Center 209	DX C5840i	2YJ01258	$94.85	$0.00409	$0.04085	**$548.86**
41	Sixes ES	Room 465	DX 6860i	3MJ00835	$119.72	$0.00304	N/A	
41	Sixes ES	Teachers Workroom #436	DX 6860i	3MJ00920	$119.72	$0.00304	N/A	
37	Supt Svcs Maint	D-108	DX C5840i	2YJ00806	$105.80	$0.00409	$0.04085	**$200.65**
37	Supt Svcs Maint	Maintenance Hallway	DX C5840i	2YJ00791	$94.85	$0.00409	$0.04085	
55	Transition Accademy	Teacher's Center	DX C5840i	2YJ01259	$94.85	$0.00409	$0.04085	**$94.85**
35	Woodstock ES	Teacher Workroom 702	DX 6860i	3MJ00997	$119.72	$0.00304	N/A	
35	Woodstock ES	Media Center	DX C5840i	2YJ01855	$94.85	$0.00409	$0.04085	
35	Woodstock ES	Teacher Workroom 202	DX 6860i	3MJ00924	$119.72	$0.00304	N/A	**$548.86**
35	Woodstock ES	Teacher Workroom 202	DX 6860i	3MJ00992	$119.72	$0.00304	N/A	
35	Woodstock ES	Front Office	DX C5840i	2YJ01250	$94.85	$0.00409	$0.04085	
13	Woodstock HS	Copy Rm 200/300 Hall WR	DX 8786i	YFF03394	$144.58	$0.00285	N/A	
13	Woodstock HS	Copy Rm 200/300 Hall WR	DX 8786i	YFF03367	$144.58	$0.00285	N/A	
13	Woodstock HS	Guidance Office I35	DX 4745i	25J06732	$61.65	$0.00380	N/A	**$651.89**
13	Woodstock HS	Copy Room 700 Hall WR	DX 8786i	YFF03068	$144.58	$0.00285	N/A	
13	Woodstock HS	Media Center J08	DX 4745i	25J07042	$61.65	$0.00380	N/A	
13	Woodstock HS	Office #2 Mailroom I59	DX C5840i	2YJ01468	$94.85	$0.00409	$0.04085	
18	Woodstock MS	Media Center B37	DX 6870i	3ME00617	$128.23	$0.00304	N/A	
18	Woodstock MS	Rm A-22	DX 6870i	3ME00622	$128.23	$0.00304	N/A	
18	Woodstock MS	Teacher Workroom 303	DX 6870i	3ME00521	$128.23	$0.00304	N/A	**$574.39**
18	Woodstock MS	Front Office A01	DX C5840i	2YJ01976	$94.85	$0.00409	$0.04085	
18	Woodstock MS	Media Center B37	DX C5840i	2YJ00807	$94.85	$0.00409	$0.04085	
							TOTAL	**$25.061.26**

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:	Cherokee	TAXING JURISDICTION:	School District

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	13,591,610,463	2,494,569,426	788,844,257	16,875,024,146
PERSONAL	579,583,452		0	579,583,452
MOTOR VEHICLES	97,858,520		(8,711,910)	89,146,610
MOBILE HOMES	15,972,188		1,453,924	17,426,112
TIMBER -100%	1,085,620		(519,099)	566,521
HEAVY DUTY EQUIP	0		86,134	86,134
GROSS DIGEST	14,286,110,243	2,494,569,426	781,153,306	17,561,832,975
EXEMPTIONS	3,569,409,925	192,678,436	293,550,058	4,055,638,419
NET DIGEST	10,716,700,318	2,301,890,990	487,603,248	13,506,194,556
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE:	18.200	2022 MILLAGE RATE:	16.450

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	10,716,700,318	
Net Value Added-Reassessment of Existing Real Property	RVA	2,301,890,990	
Other Net Changes to Taxable Digest	NAG	487,603,248	
2022 Net Digest	CYD	13,506,194,556	(PYD+RVA+NAG)
2021 Millage Rate	PYM	18.200	PYM
Millage Equivalent of Reassessed Value Added	ME	3.102	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	15.098	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 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. § 48-5-32.1(c) (2)

Rollback Millage Rate	15.098
2022 Millage Rate	16.450
Percentage Tax Increase	8.95%

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. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and 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 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party _____ Title _____ Date _____

NOTICE

The **Cherokee County Board of Education** 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 16, 2022** at **7:00 PM** and pursuant to the requirements of O.C.G.A. § 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 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2017	2018	2019	2020	2021	2022
VALUE	Real & Personal	10,072,105,797	10,853,337,552	11,913,885,829	12,817,578,910	14,171,193,915	17,454,607,598
	Motor Vehicles	221,656,730	168,958,850	138,891,860	116,053,730	97,858,520	89,146,610
	Mobile Homes	14,032,720	14,796,578	15,198,674	15,360,150	15,972,188	17,426,112
	Timber - 100%	794,208	1,366,283	995,672	1,567,828	1,085,620	566,521
	Heavy Duty Equipment	0	0	0	0	0	86,134
	Gross Digest	10,308,589,455	11,038,459,263	12,068,972,035	12,950,560,618	14,286,110,243	17,561,832,975
	Less Exemptions	2,318,265,927	2,559,918,061	2,877,484,612	3,169,860,065	3,569,409,925	4,055,638,419
	NET DIGEST VALUE	7,990,323,528	8,478,541,202	9,191,487,423	9,780,700,553	10,716,700,318	13,506,194,556
RATE	**MILLAGE RATE (Maintenance & Operation)**	18.950	18.950	18.450	18.450	18.200	16.450
TAX	**TOTAL M&O TAXES LEVIED**	$151,416,631	$160,668,356	$169,582,943	$180,453,925	$195,043,946	$222,176,900
	Net Tax $ Increase		$9,251,725	$8,914,587	$10,870,982	$14,590,021	$27,132,955
	Net Tax % Increase		6.11%	5.55%	6.41%	8.09%	13.91%

TOTAL REVENUE				
	ACCOUNT NAME	FY 2021-22 AMENDEDED BUDGET	ESTD. ACTUAL REVENUE FY 2021-22	FY 2022-23 PROJECTED BUDGET
TOTAL	LOCAL REVENUE	$ 216,705,392	$ 222,567,498	$ 237,452,907
TOTAL	STATE REVENUE	237,645,828	235,231,564	234,849,043
TOTAL	FEDERAL REVENUE	199,068	191,758	199,068
TOTAL	INVESTMENT EARNINGS	103,505	68,319	105,058
TOTAL	MISCELLANEOUS REVENUE	1,030,382	1,030,382	1,053,566
TOTAL REVENUE		$ 455,684,175	$ 459,089,521	$ 473,659,642

LOCAL REVENUE

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDEDED BUDGET	ESTD. ACTUAL REVENUE FY 2021-22	FY 2022-23 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 181,128,690	$ 183,571,624	$ 197,442,821
411100	P/Y PROPERTY TAXES	905,820	1,059,153	1,069,745
411210	INTANGIBLE TAX	9,565,216	8,914,138	9,407,191
411100	MOTOR VEHICLE TAXES	1,405,024	1,639,864	1,294,797
411210	REAL ESTATE TRANSFER TAX	2,531,484	3,218,848	4,023,048
411910	TITLE AD VAL TAX (VEHICLES)	17,796,873	20,783,024	20,885,026
411100	MOBILE HOMES	316,083	285,934	121,989
TOTAL TAXES		**213,649,190**	**219,472,585**	**234,244,617**
413500	TUITION SUMMER SCHOOL	44,046	44,046	44,707
413501	TUITION NIGHT SCHOOL	-	-	-
413505	TUITION-E COURSES	15,285	15,285	15,667
TOTAL TUITION/TESTING		**59,331**	**59,331**	**60,374**
419100	RENTAL OF PROPERTY	167,544	206,255	171,733
419900	INDIRECT COST RECOVERIES	265,810	265,810	272,455
419950	OTHER LOCAL REVENUES	385,183	385,183	394,813
419957	SCHOOL REIMB SAL AND TRANS	1,159,036	1,159,036	1,188,012
419953	INVENTORY ADJUSTMENT	12,823	12,823	13,016
419954	FINGER PRINTS/BADGES	56,475	56,475	57,887
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	950,000	950,000	1,050,000
TOTAL OTHER		**2,996,871**	**3,035,582**	**3,147,916**
TOTAL LOCAL REVENUE		**$ 216,705,392**	**$ 222,567,498**	**$ 237,452,907**

STATE REVENUE

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDEDED BUDGET	ESTD. ACTUAL REVENUE FY 2021-22	FY 2022-23 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 239,786,725	$ 241,162,687	$ 252,838,711
431200/220	MEDIA CENTER PROGRAM	5,761,442	5,828,252	5,922,219
431200/220	STAFF DEV. PROGRAMS	1,405,209	1,116,608	1,136,704
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,712,383	1,735,578	1,770,290
431200/220	INDIRECT COST	29,757,714	28,266,417	28,559,295
TOTAL QBE FORMULA EARNINGS		**278,423,473**	**278,109,542**	**290,227,219**
431250	PUPIL TRANSPORTATION PROGRAM	2,220,160	2,220,160	2,220,160
431250	NURSING	850,594	850,594	871,991
431400	LOCAL FAIR SHARE	(56,657,182)	(59,383,700)	(61,608,388)
431210/230	MID-TERM ADJUST/HOLD HARMLESS	8,874,111	10,794,424	536,406
431240	PROJECTED AUSTERITY REDUCTION	-	-	-
TOTAL STATE QBE FUNDING		**233,711,156**	**232,591,020**	**232,247,388**
2620/438000	STATE PRESCHOOL GRANT	1,304,105	1,285,096	1,285,096
439120/30	ON BEHALF PAYMENTS	720,383	720,383	741,994
438000	OTHER STATE FUNDS	1,910,184	635,065	574,565
TOTAL OTHER STATE FUNDING		**3,934,672**	**2,640,544**	**2,601,655**
TOTAL STATE REVENUE		**$ 237,645,828**	**$ 235,231,564**	**$ 234,849,043**

FEDERAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDEDED BUDGET	ESTD. ACTUAL REVENUE FY 2021-22	FY 2022-23 PROJECTED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 199,068	$ 191,758	$ 199,068
TOTAL FEDERAL REVENUE		**$ 199,068**	**$ 191,758**	**$ 199,068**

INVESTMENT EARNINGS				
OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDEDED BUDGET	ESTD. ACTUAL REVENUE FY 2021-22	FY 2022-23 PROJECTED BUDGET
415000	EARNINGS ON INVESTMENTS	$ 103,505	$ 68,319	$ 105,058
TOTAL INVESTMENT EARNINGS		**$ 103,505**	**$ 68,319**	**$ 105,058**

MISCELLANEOUS REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDEDED BUDGET	ESTD. ACTUAL REVENUE FY 2021-22	FY 2022-23 PROJECTED BUDGET
439951	MEDICAID REIMBURSEMENT	$ 1,030,382	$ 1,030,382	$ 1,053,566
TOTAL MISCELLANEOUS REVENUE		**$ 1,030,382**	**$ 1,030,382**	**$ 1,053,566**

STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 308,299,904	$ 304,122,794	$ 302,815,973	$ 19,200,248	$ 322,016,221
2100	PUPIL SERVICES	18,332,504	18,064,654	18,351,133	490,005	18,841,138
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	17,565,021	16,521,576	17,028,207	289,089	17,317,296
2213	INSTRUCTIONAL STAFF TRAINING	56,497	51,280	824,962	-	824,962
2220	EDUCATIONAL MEDIA SERVICES	5,238,907	5,065,827	5,419,035	-	5,419,035
2300	GENERAL ADMINISTRATION	3,463,494	3,527,826	3,674,974	49,843	3,724,817
2400	SCHOOL ADMINISTRATION	29,075,317	27,927,797	29,031,330	184,242	29,215,572
2500	SUPPORT SERVICES - BUSINESS	3,214,849	3,034,204	3,204,412	64,018	3,268,430
2600	MAINTENANCE & OPERATION OF PLANT SVCS.	30,425,960	30,274,264	37,663,601	267,432	37,931,033
2700	STUDENT TRANSPORTATION SERVICES	24,507,517	24,136,949	26,726,644	406,949	27,133,593
2800	SUPPORT SERVICES - CENTRAL	5,279,044	5,213,324	5,427,073	38,268	5,465,341
3100	SCHOOL NUTRITION PROGRAM	161,898	161,898	166,039	-	166,039
	TOTAL EXPENSE ALL FUNCTIONS	**$ 445,620,912**	**$ 438,102,393**	**$ 450,333,383**	**$ 20,990,094**	**$ 471,323,477**

INSTRUCTIONAL SERVICES--FUNCTION 1000

Function 1000 includes activities dealing directly 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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 176,914,660	$ 174,501,755	$ 178,428,045	$ 12,090,000	$ 190,518,045
511003	HS EVENING SCHOOL TEACHER SALARIES	-	-	-	-	-
511050	SUMMER SCHOOL	-	115,580	-	-	-
511300	SUBSTITUTE FOR CERTIFIED EMPS	2,040,000	3,103,714	1,836,000	692,100	2,528,100
511400	SUBSTITUTE FOR CLASSIFIED EMPS	118,903	158,268	121,876	68,044	189,920
511500	EXTENDED DAY HS TEACHER	66,767	128,378	68,436	-	68,436
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	571,918	127,613	586,216	795,736	1,381,952
511700	SALARY EXTENDED YEAR	13,294	14,999	15,298	-	15,298
511800	ART, MUSIC, PE	8,546,306	8,164,722	8,368,840	248,000	8,616,840
514000	SALARIES AIDES AND PARAPROS	7,538,425	6,928,740	7,101,959	142,732	7,244,691
514500	INTERPRETERS	422,280	372,154	383,319	7,667	390,986
516100	TECHNOLOGY SPECIALIST	1,613,880	1,676,196	1,718,101	34,446	1,752,547
517200	ELEMENTARY COUNSELOR	3,088,529	3,024,851	3,100,472	82,000	3,182,472
517300	SECONDARY COUNSELOR	3,793,172	3,734,784	3,828,154	102,000	3,930,154
517800	GRADUATION COACH	-	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	7,091,845	7,091,845	-	-	-
519901	CAREER PATHWAY FACILITATOR	490,033	432,054	445,016	12,000	457,016
	TOTAL SALARIES	**212,310,012**	**209,575,653**	**206,001,732**	**14,274,725**	**220,276,457**
521000	MATCHING STATE HEALTH	31,661,280	29,765,880	30,361,198	283,500	30,644,698
522000	MATCHING FICA	13,143,897	12,974,367	12,772,107	885,033	13,657,140
522100	MATCHING MEDICARE	3,073,975	3,034,327	2,987,025	206,984	3,194,009
523000	MATCHING TEACHER RETIREMENT	39,278,593	40,112,042	41,159,146	2,852,090	44,011,236
529100	MATCHING LIFE INSURANCE	231,025	227,035	232,574	9,246	241,820
529200	MATCHING DENTAL INSURANCE	528,356	523,241	536,006	20,039	556,045
529300	MATCHING DISABILITY 1	105,000	103,098	105,613	3,949	109,562
529400	MATCHING DISABILITY 2	294,544	289,299	296,358	11,080	307,438
	TOTAL BENEFITS	**88,316,671**	**87,029,289**	**88,450,027**	**4,271,921**	**92,721,948**
530000	PURCHASED PROFESSIONAL SERV	2,835	1,873	1,774	-	1,774
543000	REPAIR AND MAINTENANCE	22,581	28,403	26,897	-	26,897
553200	WEB-BASED SUBSCRIPTIONS AND LICENSES	857,810	598,922	603,901	-	603,901
558000	TRAVEL-REGULAR PROGRAMS EMPS	40,650	43,226	40,934	-	40,934
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,516,949	2,516,949	2,382,479	-	2,382,479
561003	SUPPLIES BAND ALLOTMENT	18,911	18,911	17,908	-	17,908
561004	SUPPLIES CHORAL ALLOTMENT	8,990	8,990	8,513	-	8,513
561022	LOCAL EFFORT - VOCATIONAL	234,543	200,196	189,580	-	189,580
561050	SUPPLIES-SUMMER SCHOOL	-	-	-	-	-
	INSTRUCTIONAL SUPPLIES	**3,703,269**	**3,417,470**	**3,271,986**	**-**	**3,271,986**
561200	PURCHASE OF COMPUTER SOFTWARE	2,211,795	2,211,795	2,833,886	-	2,833,886
561222	COMPUTER SOFTWARE VOCATIONAL	5,151	695	5,280	-	5,280
561500	EXPENDABLE EQUIP UNDER $5000	632,548	595,135	563,576	-	563,576
561501	EXPEND EQUIP UNDER $5000 ADA	39,070	83,368	78,947	-	78,947
561503	EXPENDABLE EQUIP BAND	54,000	73,435	69,541	-	69,541
561505	CHORUS EQUIP UNDER $5000	2,154	-	-	-	-
561522	EXPENDABLE EQUIPT VOCATIONAL	21,695	21,695	20,545	-	20,545
561600	EXPENDABLE EQUIPT COMPUTER	-	17,423	16,499	-	16,499
561622	EXPENDABLE EQUIPT COMPUTER VOC	-	4,204	3,981	-	3,981
	INSTRUCTIONAL EQUIPMENT	**2,966,413**	**3,007,750**	**3,592,255**	**-**	**3,592,255**
564100	TEXTBOOKS-REGULAR ALLOTMENT	835,000	835,000	1,256,002	653,602	1,909,604
564200	BOOKS AND PERIODICALS	4,751	26,730	25,313	-	25,313
564222	BOOKS AND PERIODICALS VOCATIONAL	1,188	406	384	-	384
573000	PURCHASE EQUIPMENT >$5000	12,430	86,406	81,824	-	81,824
573022	EQUIPMENT-VOCATIONAL LOCAL	40,590	40,590	38,438	-	38,438
573422	COMPUTER EQUIPMENT VOCATIONAL	5,540	-	-	-	-
581000	DUES AND FEES/GA VIRTUAL SCHOOL	103,500	103,500	98,012	-	98,012
581022	REGISTRATION	540	-	-	-	-
	INSTRUCTIONAL OTHER	**1,003,539**	**1,092,632**	**1,499,973**	**653,602**	**2,153,575**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 308,299,904**	**$ 304,122,794**	**$ 302,815,973**	**$ 19,200,248**	**$ 322,016,221**

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 student testing, attendance, social work, health services, extra curricular athletic supplements and physical therapist.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 4,534	$ 3,120	$ 4,647	$ -	$ 4,647
511400	SUBSTITUTE FOR CLASSIFIED EMPS	6,635	-	-	-	-
511405	SUBSTITUTE NURSES	38,276	37,370	38,117	6,801	44,918
514200	CLERICAL	306,234	250,056	257,561	5,151	262,712
514600	ATHLETICS PERSONNEL SUPPLEMENTS	1,174,133	1,177,221	1,206,652	-	1,206,652
514605	SALARIES EXTRA CURRICULUM SUPP.	39,341	40,804	40,325	6,000	46,325
516305	SALARIES SCHOOL NURSE	1,374,188	1,336,051	1,415,414	28,308	1,443,722
516306	SALARIES SCHOOL NURSE	200,853	183,346	188,845	3,777	192,622
516400	PHYSICAL THERAPIST	1,288,396	1,278,790	1,317,154	105,119	1,422,273
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	4,716,868	4,706,498	4,847,693	132,000	4,979,693
517101	STUDENT SUPPORT/RTI SUPPLEMENT	64,000	64,000	64,000	-	64,000
517400	SCHOOL PSYCHOLOGIST	2,002,713	2,002,380	2,062,451	54,000	2,116,451
517600	SCHOOL SOCIAL WORKER	296,531	296,061	304,943	10,000	314,943
519000	OTHER MANAGEMENT PERSONNEL	521,410	416,820	550,382	11,008	561,390
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	124,679	127,626	138,717	2,774	141,491
519900	CCSD SUPPLEMENTAL PAY	450,460	450,460	-	-	-
	TOTAL SALARIES	**12,609,251**	**12,370,603**	**12,436,901**	**364,938**	**12,801,839**
521000	MATCHING STATE HEALTH	1,553,580	1,508,220	1,530,900	22,800	1,553,700
522000	MATCHING FICA	780,516	783,323	771,088	22,626	793,714
522100	MATCHING MEDICARE	182,541	179,079	180,335	5,292	185,627
523000	MATCHING TEACHER RETIREMENT	2,398,862	2,361,380	2,484,893	72,915	2,557,808
529100	MATCHING LIFE INSURANCE	12,156	12,504	13,010	298	13,308
529200	MATCHING DENTAL INSURANCE	27,418	25,883	26,930	616	27,546
529300	MATCHING DISABILITY 1	5,582	5,698	5,928	136	6,064
529400	MATCHING DISABILITY 2	15,616	16,116	16,768	384	17,152
	TOTAL BENEFITS	**4,976,271**	**4,892,203**	**5,029,852**	**125,067**	**5,154,919**
530000	PURCHASED PROFESSIONAL SERVICE	570,445	445,445	606,465	-	606,465
530030	MEDICAID PROCESSING SERVICE	52,752	69,428	70,000	-	70,000
543000	REPAIR AND MAINTENANCE	2,550	2,550	5,000	-	5,000
553000	COMMUNICATIONS, POSTAGE, UPS	12,210	13,509	12,200	-	12,200
558000	TRAVEL-REGULAR PROGRAMS EMPS	11,625	27,869	27,500	-	27,500
561000	SUPPLIES	91,950	118,458	104,715	-	104,715
561200	PURCHASE OF COMPUTER SOFTWARE	-	117,750	51,250	-	51,250
561500	EXPENDABLE EQUIP UNDER $5000	2,950	1,378	3,450	-	3,450
581000	DUES AND FEES	2,500	5,461	3,800	-	3,800
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**746,982**	**801,848**	**884,380**	**-**	**884,380**
TOTAL FUNCTION PUPIL SERVICES		**$ 18,332,504**	**$ 18,064,654**	**$ 18,351,133**	**$ 490,005**	**$ 18,841,138**

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 curriculum development, techniques of instruction, child development and understanding and technology costs that relate to the support of instructional activities.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 1,000	$ -	$ 1,000	$ -	$ 1,000
511010	INSTRUCTIONAL LEAD STRATEGIST	2,750,860	2,683,368	2,763,869	80,000	2,843,869
511300	SUBSTITUTE FOR CERTIFIED EMPS	45,000	5,760	23,737	-	23,737
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	1,215	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	2,000	945	1,000	-	1,000
514200	SALARIES-CLERICAL	1,261,546	1,261,116	1,298,950	25,989	1,324,939
516100	TECHNOLOGY SPECIALIST	1,502,860	1,448,156	1,491,601	29,832	1,521,433
517800	GRADUATION COACH	-	-	-	-	-
519000	SALARIES-OTHER MANAGEMENT	1,892,985	1,849,023	1,904,494	38,090	1,942,584
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,102,217	2,081,665	2,144,115	42,882	2,186,997
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	321,705	325,705	65,000	-	65,000
	OVERTIME/EXTRA HELP	20,000	3,056	20,200	-	20,200
	TOTAL SALARIES	**9,900,173**	**9,660,009**	**9,713,966**	**216,793**	**9,930,759**
521000	MATCHING STATE HEALTH	1,224,720	1,197,000	1,202,040	11,340	1,213,380
522000	MATCHING FICA	613,149	546,518	602,266	13,441	615,707
522100	MATCHING MEDICARE	143,398	124,363	140,853	3,143	143,996
523000	MATCHING TEACHER RETIREMENT	1,910,371	1,660,614	1,940,850	43,315	1,984,165
529100	MATCHING LIFE INSURANCE	8,945	8,823	8,905	206	9,111
529200	MATCHING DENTAL INSURANCE	21,015	20,355	20,544	502	21,046
529300	MATCHING DISABILITY 1	4,077	4,021	4,058	93	4,151
529400	MATCHING DISABILITY 2	11,380	11,230	11,336	256	11,592
	TOTAL BENEFITS	**3,937,054**	**3,572,924**	**3,930,852**	**72,296**	**4,003,148**
530000	PURCHASED PROF/TECH SERVICES	1,214,185	1,214,185	1,378,422	-	1,378,422
543000	REPAIR AND MAINT SERVICES	150,000	31,140	150,000	-	150,000
553000	COMMUNICATIONS, POSTAGE, UPS	12,577	32,667	35,000	-	35,000
553200	WEB-BASED SUBS AND LICENSES	68,435	26,028	15,000	-	15,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	52,520	16,244	49,520	-	49,520
561000	SUPPLIES	239,551	133,983	193,809	-	193,809
561200	COMPUTER SOFTWARE	1,842,721	1,709,802	1,325,388	-	1,325,388
561500	EXPENDABLE EQUIPMENT UNDER $5000	35,855	43,736	40,000	-	40,000
561600	EXPENDABLE EQUIPMENT COMPUTER	-	639	5,000	-	5,000
564200	BOOKS AND PERIODICALS	-	-	750	-	750
573000	EQUIPMENT OVER $5000	-	-	105,000	-	105,000
581000	DUES AND FEES	111,950	80,219	85,500	-	85,500
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,727,794**	**3,288,643**	**3,383,389**	**-**	**3,383,389**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 17,565,021**	**$ 16,521,576**	**$ 17,028,207**	**$ 289,089**	**$ 17,317,296**

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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 24,000	$ 2,426	$ 545,247	$ -	$ 545,247
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,000	-	3,030	-	3,030
511600	PROFESSIONAL DEVELOP STIPENDS	-	-	65,000	-	65,000
519099	SALARIES-STAFF DEVELOPMENT	-	1,533	26,000	-	26,000
519900	CCSD SUPPLEMENTAL PAY	16,980	16,980	-	-	-
	TOTAL SALARIES	**43,980**	**20,939**	**639,277**	**-**	**639,277**
522000	MATCHING FICA	2,688	2,237	39,635	-	39,635
522100	MATCHING MEDICARE	629	407	9,270	-	9,270
	TOTAL BENEFITS	**3,317**	**2,644**	**48,905**	**-**	**48,905**
530000	PURCHASED PROF/TECH SERVICES	5,000	-	65,000	-	65,000
553000	COMMUNICATIONS, POSTAGE, UPS	1,200	-	1,200	-	1,200
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,500	-	27,650	-	27,650
561000	SUPPLIES	500	-	3,630	-	3,630
581000	DUES AND FEES	-	27,697	39,300	-	39,300
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**9,200**	**27,697**	**136,780**	**-**	**136,780**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 56,497**	**$ 51,280**	**$ 824,962**	**$ -**	**$ 824,962**

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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 7,345	$ 12,160	$ 9,550	$ -	$ 9,550
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,343,153	3,221,463	3,400,106	-	3,400,106
519900	CCSD SUPPLEMENTAL PAY	84,000	84,000	-	-	-
	TOTAL SALARIES	**3,434,498**	**3,317,623**	**3,409,656**	**-**	**3,409,656**
521000	MATCHING HEALTH INSURANCE	419,580	413,910	430,920	-	430,920
522000	MATCHING SOCIAL SECURITY	212,693	198,273	211,399	-	211,399
522100	MATCHING MEDICARE	49,742	45,761	49,440	-	49,440
523000	MATCHING TEACHER RETIREMENT	663,734	632,087	681,249	-	681,249
529100	MATCHING LIFE INSURANCE	3,244	3,166	3,296	-	3,296
529200	MATCHING DENTAL INSURANCE	6,880	6,605	6,875	-	6,875
529300	MATCHING DISABILITY 1	1,462	1,427	1,485	-	1,485
529400	MATCHING DISABILITY 2	4,119	4,020	4,197	-	4,197
	TOTAL BENEFITS	**1,361,454**	**1,305,249**	**1,388,861**	**-**	**1,388,861**
530000	PURCHASED PROFESSIONAL SERVICE	1,500	-	1,500	-	1,500
543000	REPAIR AND MAINTENANCE	500	-	550	-	550
553200	WEB-BASED SUBS AND LICENSES	32,330	13,460	33,219	-	33,219
558000	TRAVEL-REGULAR PROGRAMS EMPS	726	-	746	-	746
561000	LIBRARY S/M-SYSTEM WIDE	26,741	29,493	49,284	-	49,284
561200	COMPUTER SOFTWARE	37,767	-	38,522	-	38,522
561501	EXPENDABLE EQUIPMENT	17,144	44,515	45,850	-	45,850
564200	BOOKS AND PERIODICALS	318,722	340,658	435,573	-	435,573
573000	EQUIPMENT OVER $5000	7,525	14,829	15,274	-	15,274
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**442,955**	**442,955**	**620,518**	**-**	**620,518**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 5,238,907**	**$ 5,065,827**	**$ 5,419,035**	**$ -**	**$ 5,419,035**

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 chief officers having overall administrative responsibility. Local interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511100	SCHOOL BOARD MEMBERS SALARIES	$ 86,400	$ 86,400	$ 86,400	$ -	$ 86,400
512100	CENTRAL OFFICE STAFF SALARIES	1,886,485	1,891,555	1,948,301	38,966	1,987,267
519900	CCSD SUPPLEMENTAL PAY	22,000	22,000	-	-	-
	TOTAL SALARIES	**1,994,885**	**1,999,955**	**2,034,701**	**38,966**	**2,073,667**
520005	MATCHING VALIC CONTRIBUTION	73,645	73,645	77,328	-	77,328
521000	MATCHING HEALTH INSURANCE	113,400	147,420	158,760	-	158,760
522000	MATCHING SOCIAL SECURITY	123,649	96,238	125,828	2,416	128,244
522100	MATCHING MEDICARE	28,918	28,134	29,503	565	30,068
523000	MATCHING TEACHER RETIREMENT	390,828	385,212	406,533	7,785	414,318
529100	MATCHING LIFE INSURANCE	1,041	832	856	16	872
529200	MATCHING DENTAL INSURANCE	3,068	2,448	2,518	48	2,566
529300	MATCHING DISABILITY 1	727	579	596	11	607
529400	MATCHING DISABILITY 2	1,747	1,392	1,432	36	1,468
	TOTAL BENEFITS	**737,023**	**735,900**	**803,354**	**10,877**	**814,231**
530000	PURCHASED PROFESSIONAL SERVICE	60,365	53,333	62,025	-	62,025
534000	LEGAL SERVICES	409,595	488,597	506,918	-	506,918
543000	REPAIR AND MAINTENANCE SERVICES	275	275	275	-	275
552000	INSURANCE-FIDELITY BONDS	3,433	3,433	3,527	-	3,527
553000	COMMUNICATIONS, POSTAGE, UPS	3,065	2,913	3,149	-	3,149
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,150	2,367	5,280	-	5,280
558500	TRAVEL BOARD MEMBERS	3,000	592	3,000	-	3,000
561000	SUPPLIES S/W AND SPECIAL ALLOT	6,507	2,133	6,572	-	6,572
561500	EXPENDABLE EQUIP UNDER $5000	2,500	1,095	2,550	-	2,550
564200	BOOKS AND PERIODICALS	600	137	600	-	600
581000	DUES AND FEES	237,096	237,096	243,023	-	243,023
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**731,586**	**791,971**	**836,919**	**-**	**836,919**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 3,463,494**	**$ 3,527,826**	**$ 3,674,974**	**$ 49,843**	**$ 3,724,817**

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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,000	$ -	$ 1,000	$ -	$ 1,000
511400	SUBSTITUTE FOR CLASSIFIED EMPS	8,200	7,610	8,500	-	8,500
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	750	597	750	-	750
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	91,175	88,517	93,910	-	93,910
513000	SALARY PRINCIPAL	4,453,166	4,459,272	4,593,050	25,596	4,618,646
513100	SALARIES ASSISTANT PRINCIPAL	8,751,598	8,321,251	8,970,388	94,407	9,064,795
514200	SALARIES - CLERICAL	6,231,104	6,149,408	6,333,890	23,763	6,357,653
514210	SALARIES-CLERICAL STUDENT	49,000	37,689	49,000	-	49,000
519100	SALARIES OTHER ADM. PERSONNEL	21,615	27,780	23,340	-	23,340
519900	CCSD SUPPLEMENTAL PAY	657,980	657,980	-	-	-
	TOTAL SALARIES	**20,265,588**	**19,750,104**	**20,073,828**	**143,766**	**20,217,594**
521000	MATCHING HEALTH INSURANCE	2,959,740	2,901,995	2,959,740	-	2,959,740
522000	MATCHING SOCIAL SECURITY	1,254,238	1,241,552	1,244,577	8,913	1,253,490
522100	MATCHING MEDICARE	293,329	256,899	291,071	2,085	293,156
523000	MATCHING TEACHER RETIREMENT	3,884,267	3,402,748	4,010,751	28,724	4,039,475
529100	MATCHING LIFE INSURANCE	18,857	18,996	19,653	141	19,794
529200	MATCHING DENTAL INSURANCE	49,880	49,350	51,055	366	51,421
529300	MATCHING DISABILITY 1	8,844	8,844	9,150	66	9,216
529400	MATCHING DISABILITY 2	24,142	24,409	25,253	181	25,434
	TOTAL BENEFITS	**8,493,297**	**7,904,793**	**8,611,250**	**40,476**	**8,651,726**
530000	PURCHASED PROFESSIONAL SERVICES	-	-	-	-	-
543000	REPAIR AND MAINTENANCE	6,535	6,800	6,715	-	6,715
544100	RENTAL	21,000	21,000	33,600	-	33,600
553000	COMMUNICATIONS, POSTAGE, UPS	119,933	109,329	121,732	-	121,732
553001	SCHOOL NEWSLETTER	39,000	27,183	39,000	-	39,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	1,161	2,085	2,136	-	2,136
561000	SUPPLIES	118,303	102,006	132,132	-	132,132
561001	SUPPLIES PRE SCHOOL	1,150	-	1,400	-	1,400
561500	EXPENDABLE EQUIP UNDER $5000	9,350	4,497	9,537	-	9,537
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**316,432**	**272,900**	**346,252**	**-**	**346,252**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 29,075,317**	**$ 27,927,797**	**$ 29,031,330**	**$ 184,242**	**$ 29,215,572**

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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	$ 24,000	$ -	$ -	$ -	$ -
514200	SALARIES-CLERICAL	659,412	650,945	670,473	26,910	697,383
518103	SALARIES-WAREHOUSE	501,647	489,636	504,325	10,087	514,412
519000	SALARIES-ACCOUNTING STAFF	648,304	637,909	646,746	12,935	659,681
519900	CCSD SUPPLEMENTAL PAY	58,000	58,000	-	-	-
	TOTAL SALARIES	**1,891,363**	**1,836,490**	**1,821,544**	**49,932**	**1,871,476**
520009	RETIREMENT-EMP. CONTRIBUTION	2,400	1,591	2,466	-	2,466
521000	MATCHING HEALTH INSURANCE	260,820	268,380	272,160	-	272,160
522000	MATCHING SOCIAL SECURITY	124,602	107,171	112,936	3,096	116,032
522100	MATCHING MEDICARE	27,377	24,716	26,412	724	27,136
523000	MATCHING TEACHER RETIREMENT	363,189	307,082	363,944	9,976	373,920
527000	ON BEHALF PAYMENTS	15,434	14,719	15,897	-	15,897
529100	MATCHING LIFE INSURANCE	2,315	2,058	2,065	51	2,116
529200	MATCHING DENTAL INSURANCE	5,273	5,032	5,057	139	5,196
529300	MATCHING DISABILITY 1	1,004	965	966	27	993
529400	MATCHING DISABILITY 2	2,751	2,645	2,658	73	2,731
	TOTAL BENEFITS	**805,165**	**734,359**	**804,561**	**14,086**	**818,647**
530000	PURCHASED PROFESSIONAL SERVICES	73,874	73,874	124,415	-	124,415
543000	REPAIR AND MAINTENANCE	750	-	500	-	500
553000	COMMUNICATIONS, POSTAGE, UPS	6,865	11,940	9,054	-	9,054
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	119,824	119,824	123,119	-	123,119
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,100	4,043	4,245	-	4,245
561000	SUPPLIES	9,112	12,976	13,365	-	13,365
561200	COMPUTER SOFTWARE	183,923	183,923	193,119	-	193,119
561500	EXPENDABLE EQUIP UNDER $5000	61,000	3,740	48,000	-	48,000
564200	BOOKS AND PERIODICALS	250	57	200	-	200
581000	DUES AND FEES	60,623	52,978	62,290	-	62,290
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**518,321**	**463,355**	**578,307**	**-**	**578,307**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 3,214,849**	**$ 3,034,204**	**$ 3,204,412**	**$ 64,018**	**$ 3,268,430**

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 services.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
514200	SALARIES-CLERICAL	$ 576,588	$ 558,676	$ 576,436	$ 109,058	$ 685,494
518101	SALARIES-MAINTENANCE PERSONNEL	2,520,129	2,487,695	2,583,132	51,663	2,634,795
518102	SALARIES-SECURITY PERSONNEL	1,051,719	1,041,453	1,078,012	21,560	1,099,572
519000	SALARIES-SUPERVISORS	850,198	848,240	873,687	17,474	891,161
519002	SALARIES-OVERTIME / EXTRA HELP	10,250	-	10,000	-	10,000
519900	CCSD SUPPLEMENTAL PAY	154,000	154,000	-	-	-
	TOTAL SALARIES	**5,162,884**	**5,090,064**	**5,121,267**	**199,755**	**5,321,022**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,100	1,950	2,163	-	2,163
521000	MATCHING HEALTH INSURANCE	861,840	816,480	839,160	11,340	850,500
522000	MATCHING SOCIAL SECURITY	319,604	316,577	317,519	12,385	329,904
522100	MATCHING MEDICARE	74,746	68,092	74,258	2,896	77,154
523000	MATCHING TEACHER RETIREMENT	992,260	945,909	1,023,229	39,911	1,063,140
527000	ON BEHALF PAYMENTS	128,367	128,367	137,067	-	137,067
529100	MATCHING LIFE INSURANCE	6,397	5,776	5,963	224	6,187
529200	MATCHING DENTAL INSURANCE	1,429	13,759	14,203	533	14,736
529300	MATCHING DISABILITY 1	2,686	2,637	2,723	102	2,825
529400	MATCHING DISABILITY 2	7,436	7,369	7,607	286	7,893
	TOTAL BENEFITS	**2,396,865**	**2,306,916**	**2,423,892**	**67,677**	**2,491,569**
530000	PURCHASED PROFESSIONAL SERVICE	11,582,094	11,380,599	13,855,747	-	13,855,747
541000	WATER, SEWER AND CLEANING SERVICES	900,000	1,233,784	1,258,459	-	1,258,459
543000	REPAIRS AND MAINTENANCE	3,022,500	3,083,278	6,575,898	-	6,575,898
543001	CUSTODIAL SUPPLIES	5,000	74,543	5,252	-	5,252
553200	WEB BASED SUBSCRIPTIONS & LICENSE	14,000	1,995	2,225	-	2,225
553000	COMMUNICATIONS, POSTAGE, UPS	87,500	63,404	77,500	-	77,500
558000	TRAVEL-REGULAR PROGRAMS EMPS	11,500	6,125	23,500	-	23,500
561000	OFFICE SUPPLIES	47,600	32,718	65,600	-	65,600
561200	PURCHASE OF COMPUTER SOFTWARE	183,919	183,886	210,500	-	210,500
561500	EXPENDABLE EQUIP UNDER $5000	506,053	283,011	373,980	-	373,980
561600	EXPENDABLE EQUIPT COMPUTER	10,000	1,438	5,000	-	5,000
562000	NATURAL GAS, GAS AND FUEL	525,000	637,475	655,437	-	655,437
562001	ELECTRICITY	5,800,000	5,750,630	5,923,148	-	5,923,148
573000	EQUIPMENT OVER $5000	69,000	71,957	844,000	-	844,000
581000	DUES AND FEES STAFF DEV.	42,000	1,805	180,500	-	180,500
581001	DUES AND FEES SECURITY	60,045	70,636	61,696	-	61,696
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**22,866,211**	**22,877,284**	**30,118,442**	**-**	**30,118,442**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 30,425,960**	**$ 30,274,264**	**$ 37,663,601**	**$ 267,432**	**$ 37,931,033**

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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 5,000	$ 7,550	$ 7,750	$ -	$ 7,750
514200	CLERICAL	303,040	304,564	313,701	13,802	327,503
518000	SALARIES BUS DRIVERS	9,518,185	9,150,925	9,425,453	188,510	9,613,963
518001	SALARIES-FIELD TRIPS	30,000	21,533	30,000	-	30,000
518005	SALARIES-DRIVER TRAINING	38,500	39,434	42,500	-	42,500
518007	SALARIES-BUS SAFETY	24,000	16,059	20,000	-	20,000
518009	EXTRA TRIPS HS ALLOTMENT	180,000	108,095	180,000	-	180,000
518010	SALARIES-HS PLAYOFFS	18,000	43,086	18,000	-	18,000
518023	SALARIES-BUS DRIVERS SUMMER SCH.	-	-	-	-	-
518029	SALARIES 4H PARTNERSHIP	800	-	850	-	850
518034	SALARIES SPECIAL OLYMPICS	1,500	-	1,500	-	1,500
518100	SALARIES-OTHER TRANS. PERS.	497,039	520,480	533,492	98,860	632,352
518106	SALARIES-BUS AIDES	775,969	752,812	771,632	15,433	787,065
518109	SALARIES OF MECHANICS	1,197,933	1,159,973	1,188,972	23,780	1,212,752
518110	SALARIES SPECIAL SERVICES	-	700	1,500	-	1,500
519000	SALARIES-SUPERVISORS	450,383	450,520	464,036	9,281	473,317
519900	CCSD SUPPLEMENTAL PAY	917,245	917,245	-	-	-
	TOTAL SALARIES	**13,957,594**	**13,492,976**	**12,999,386**	**349,666**	**13,349,052**
520009	RETIREMENT-EMPLOYER CONTRIB.	148,771	148,753	152,490	-	152,490
521000	MATCHING HEALTH INSURANCE	4,672,080	3,912,300	3,969,000	-	3,969,000
522000	MATCHING SOCIAL SECURITY	861,283	861,524	805,962	21,679	827,641
522100	MATCHING MEDICARE	201,429	183,364	188,491	5,070	193,561
523000	MATCHING TEACHER RETIREMENT	486,100	468,895	499,540	27,611	527,151
527000	ON BEHALF PAYMENTS	391,587	381,941	405,293	-	405,293
529100	MATCHING LIFE INSURANCE	16,154	14,221	14,172	373	14,545
529200	MATCHING DENTAL INSURANCE	82,581	71,501	71,255	1,875	73,130
529300	MATCHING DISABILITY 1	7,690	7,554	7,528	198	7,726
529400	MATCHING DISABILITY 2	20,448	18,203	18,141	477	18,618
	TOTAL BENEFITS	**6,888,123**	**6,068,256**	**6,131,872**	**57,283**	**6,189,155**
530000	PURCHASED PROFESSIONAL SERV.	4,500	-	3,500	-	3,500
530003	TRANSPORTATION MOUs	1,500	-	1,500	-	1,500
530011	CONTRACTED SERVICES	75,000	68,063	75,000	-	75,000
530013	CONTRACTED SERVICES WRECKER	50,000	57,617	55,000	-	55,000
530015	UNIFORM RENTALS	8,800	8,581	9,011	-	9,011
530017	GRAVEL	3,000	1,155	2,500	-	2,500
530021	TYLERTECH SUPPORT	2,000	-	-	-	-
533200	DRUG TESTS	15,000	16,329	15,375	-	15,375
533400	PHYSICALS-BUS DRIVERS	30,000	27,093	30,000	-	30,000
	TOTAL PURCHASED SERVICES	**189,800**	**178,838**	**191,886**	**-**	**191,886**
543000	REPAIR AND MAINTENANCE	5,000	174	5,000	-	5,000
543003	CHEMICALS AND SOLVENTS	10,000	4,912	10,000	-	10,000
543004	VEHICLE REPAIRS & MAINT.	650,000	738,281	725,000	-	725,000
543007	SHOP SUPPLIES	8,500	7,763	8,150	-	8,150
543008	TIRES AND RELATED PRODUCTS SERVICE	200,000	171,838	260,000	-	260,000
544200	RENTAL OF EQUIPMENT AND VEHICLES	53,000	54,782	55,000	-	55,000
553000	COMMUNICATIONS, POSTAGE, UPS	25,000	8,380	15,000	-	15,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	9,750	8,195	9,000	-	9,000
561000	SUPPLIES	14,000	14,356	14,350	-	14,350
561014	RECOGNITION PROGRAM	2,000	1,490	2,000	-	2,000
561200	COMPUTER SOFTWARE	180,000	189,248	185,000	-	185,000
561500	EXPENDABLE EQUIP UNDER $5000	92,250	90,980	92,250	-	92,250
561507	TOOL ALLOTMENT	12,000	13,686	12,500	-	12,500
561600	EXPENDABLE COMPUTER EQUIPMENT	2,500	-	2,500	-	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,082,500	1,876,831	2,500,000	-	2,500,000
562003	LUBRICANTS AND FLUIDS	60,000	63,151	75,000	-	75,000
564200	BOOKS AND PERIODICALS	500	-	500	-	500
573000	PURCHASE EQUIPMENT >$5000	-	28,915	92,250	-	92,250
573200	PURCHASE OR LEASE BUSES	-	1,064,030	3,275,000	-	3,275,000
581000	DUES AND FEES	65,000	59,867	65,000	-	65,000
	SUPPLIES/EQUIPMENT/OTHER	**3,472,000**	**4,396,879**	**7,403,500**	**-**	**7,403,500**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 24,507,517**	**$ 24,136,949**	**$ 26,726,644**	**$ 406,949**	**$ 27,133,593**

SUPPORT SERVICES - CENTRAL--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.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
511400	SUBSTITUTES	$ 15,500	$ 12,932	$ 15,000	$ -	$ 15,000
514200	SALARIES-CLERICAL	535,711	589,853	604,600	12,092	616,692
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	748,542	686,520	707,116	14,142	721,258
519100	SALARIES-OTHER ADMIN PERSONNEL	169,540	172,703	177,884	3,558	181,442
519900	CCSD SUPPLEMENTAL PAY	40,980	40,980	-	-	-
	TOTAL SALARIES	**1,510,273**	**1,502,988**	**1,504,600**	**29,792**	**1,534,392**
521000	MATCHING HEALTH INSURANCE	215,460	207,900	226,800	-	226,800
522000	MATCHING FICA	93,518	85,954	93,285	1,847	95,132
522100	MATCHING MEDICARE	21,871	20,102	21,817	432	22,249
523000	MATCHING TEACHER RETIREMENT	291,067	267,973	300,619	5,952	306,571
527000	ON BEHALF PAYMENTS	23,097	22,447	23,732	-	23,732
529100	MATCHING LIFE INSURANCE	1,432	1,465	1,485	29	1,514
529200	MATCHING DENTAL INSURANCE	3,754	3,717	3,769	75	3,844
529300	MATCHING DISABILITY 1	659	677	680	5	685
529400	MATCHING DISABILITY 2	1,830	1,876	1,902	38	1,940
529500	MATCHING CONTRIB HEALTH CLUBS	6,073	4,857	4,924	98	5,022
	TOTAL BENEFITS	**658,761**	**616,968**	**679,013**	**8,476**	**687,489**
530000	PURCHASED PROFESSIONAL SERVICE	2,665,580	2,635,183	2,741,175	-	2,741,175
543000	REPAIR AND MAINTENANCE	350	-	250	-	250
553000	COMMUNICATIONS, POSTAGE, UPS	8,250	13,243	12,535	-	12,535
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	-	27,201	55,000	-	55,000
558000	TRAVEL	10,450	5,475	11,500	-	11,500
561000	SUPPLIES	13,015	9,635	13,400	-	13,400
561054	SUPPLIES PRINT SHOP	2,000	2,000	2,000	-	2,000
561200	COMPUTER SOFTWARE	388,215	388,215	392,400	-	392,400
561500	EXPENDABLE EQUIP UNDER $5000	11,000	3,498	6,000	-	6,000
564200	BOOKS AND PERIODICALS	250	748	700	-	700
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-	-
581000	DUES AND FEES	10,900	8,170	8,500	-	8,500
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,110,010**	**3,093,368**	**3,243,460**	**-**	**3,243,460**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,279,044**	**$ 5,213,324**	**$ 5,427,073**	**$ 38,268**	**$ 5,465,341**

SCHOOL NUTRITION PROGRAM--FUNCTION 3100

Function 3100 expenses recorded in General Fund are for payments made on behalf of the food service operation by special arrangement.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTD. ACTUAL EXPENDITURES FY 2021-22	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
527000	ON BEHALF PAYMENTS	$ 161,898	$ 161,898	$ 166,039	$ -	$ 166,039
	TOTAL BENEFITS	**161,898**	**161,898**	**166,039**	**-**	**166,039**
TOTAL FUNCTION SCHOOL NUTRITION PROGRAM		**$ 161,898**	**$ 161,898**	**$ 166,039**	**$ -**	**$ 166,039**

OTHER FINANCING SOURCES (USES)

Other Financing Sources and Uses include items which cannot be properly classified as revenues or expenditures, but require budgetary or accounting control.

OBJECT NUMBER	ACCOUNT NAME	FY 2021-22 AMENDED BUDGET	ESTIMATED ACTUAL FY 2020-21	PROJECTED	BUDGET ADJS.	FY 2022-23 PROPOSED BUDGET
453000	PROCEEDS FROM SALE OF ASSETS	$ 137,487	$ 173,258	$ 140,237	$ -	$ 140,237
593000	TRANSFER TO OTHER FUNDS	(2,063,017)	(2,063,017)	(1,929,146)	-	(1,929,146)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (1,925,530)**	**$ (1,889,759)**	**$ (1,788,909)**	**$ -**	**$ (1,788,909)**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2022-23 BUDGET

TOTAL REVENUE					
	ACCOUNT NAME	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
TOTAL	STATE REVENUE	$ 237,717,510	$ 240,132,038	$ 242,571,911	$ 245,037,415
TOTAL	FEDERAL REVENUE	199,068	199,068	199,068	199,068
TOTAL	LOCAL REVENUE	246,692,870	256,255,533	266,291,244	276,666,113
TOTAL REVENUE		484,609,448	496,586,639	509,062,222	521,902,596
TOTAL EXPENSES		481,454,699	493,223,637	506,137,532	518,698,002
REVENUES OVER EXPENSES		$ 3,154,749	$ 3,363,002	$ 2,924,690	$ 3,204,593

STATE REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 255,367,098	$ 257,920,769	$ 260,499,977	$ 263,104,977
431200/220	MEDIA CENTER PROGRAM	5,981,441	6,041,256	6,101,668	6,162,685
431200/220	STAFF DEV. PROGRAMS	1,148,071	1,159,552	1,171,147	1,182,859
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,787,993	1,805,873	1,823,932	1,842,171
431200/220	INDIRECT COST	28,844,888	29,133,337	29,424,670	29,718,917
431200/220	SUB-TOTAL	**293,129,491**	**296,060,786**	**299,021,394**	**302,011,608**
431250	PUPIL TRANSPORTATION	2,231,261	2,242,417	2,253,629	2,264,897
431250	NURSING	880,711	889,518	898,413	907,397
431400	LOCAL FAIR SHARE	(62,224,472)	(62,846,717)	(63,475,184)	(64,109,936)
431210/230	MID-TERM ADJUSTMENT	-	-	-	-
431240	AUSTERITY REDUCTION	-	-	-	-
TOTAL STATE QBE FUNDING		**234,016,991**	**236,346,005**	**238,698,253**	**241,073,967**
2620/438000	STATE PRESCHOOL GRANT	1,317,223	1,350,154	1,383,908	1,418,506
439120/30	ON BEHALF PAYMENTS	764,254	787,182	810,797	835,121
445200	MEDICAID REIMBURSEMENT	1,077,271	1,101,509	1,126,293	1,151,635
438000	OTHER STATE FUNDS	541,770	547,188	552,660	558,186
TOTAL OTHER STATE FUNDING		**3,700,518**	**3,786,033**	**3,873,658**	**3,963,448**
TOTAL STATE REVENUE		**$ 237,717,510**	**$ 240,132,038**	**$ 242,571,911**	**$ 245,037,415**

FEDERAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 199,068	$ 199,068	$ 199,068	$ 199,068
TOTAL FEDERAL REVENUE		**$ 199,068**	**$ 199,068**	**$ 199,068**	**$ 199,068**

LOCAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 205,340,534	$ 213,554,155	$ 222,096,321	$ 230,980,174
411100	P/Y PROPERTY TAXES	1,085,791	1,102,078	1,118,609	1,135,388
411900	INTANGIBLE TAX	9,783,479	10,174,818	10,581,810	11,005,083
411100	MOTOR VEHICLE TAXES	1,100,577	935,491	795,167	675,892
411900	REAL ESTATE TRANSFER TAX	4,183,970	4,351,329	4,525,382	4,706,397
411100	TITLE AD VAL TAX (VEHICLES)	21,720,427	22,589,244	23,492,814	24,432,526
411100	MOBILE HOMES	109,790	98,811	88,930	80,037
TOTAL TAXES		**243,324,568**	**252,805,926**	**262,699,034**	**273,015,498**
413500	TUITION SUMMER SCHOOL	45,377	46,058	131,663	131,663
413501	TUITION NIGHT SCHOOL	-	-	-	-
413505	TUITION-E COURSES	16,059	16,460	16,872	17,294
TOTAL TUITION/TESTING		**61,436**	**62,518**	**148,535**	**148,957**
415000	EARNINGS ON INVESTMENTS	106,633	108,233	109,856	111,504
419100	RENTAL OF PROPERTY	176,026	180,427	184,937	189,561
419900	INDIRECT COST RECOVERIES	279,267	286,248	293,405	300,740
419950	OTHER LOCAL REVENUES	404,683	414,800	425,170	435,799
419957	SCHOOL REIMB SAL AND TRANS	1,217,712	1,248,155	1,279,359	1,311,343
419953	INVENTORY ADJUSTMENT	13,211	13,409	13,610	13,814
419954	FINGER PRINTS/BADGES	59,334	60,817	62,338	63,896
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,050,000	1,075,000	1,075,000	1,075,001
TOTAL OTHER		**3,306,866**	**3,387,089**	**3,443,675**	**3,501,658**
TOTAL LOCAL REVENUE		**$ 246,692,870**	**$ 256,255,533**	**$ 266,291,244**	**$ 276,666,113**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2022-23 BUDGET

TOTAL EXPENSE					
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 331,692,492	$ 339,671,655	$ 348,744,450	$ 357,367,016
2100	PUPIL SERVICES	19,444,407	19,929,006	20,425,812	20,935,134
2210	IMP. OF INSTRUCTIONAL SERVICES	17,813,762	18,258,983	18,715,317	19,182,342
2213	INSTRUCTIONAL STAFF TRAINING	412,626	418,653	424,849	431,224
2220	EDUCATIONAL MEDIA SERVICES	5,561,475	5,700,818	5,843,639	5,990,054
2300	GENERAL ADMINISTRATION	3,788,261	3,892,211	3,999,204	4,109,333
2400	SCHOOL ADMINISTRATION	29,907,867	30,655,173	31,420,695	32,205,380
2500	SUPPORT SERVICES - BUSINESS	3,387,571	3,473,509	3,561,657	3,652,075
2600	MAINTENANCE & OPERATION OF PLANT	38,957,699	39,937,539	40,942,147	41,972,153
2700	STUDENT TRANSPORTATION SERVICES	25,106,176	25,760,532	26,388,362	27,032,184
2800	SUPPORT SERVICES - CENTRAL	5,212,174	5,351,115	5,492,594	5,637,832
3100	SCHOOL NUTRITION PROGRAM	170,190	174,444	178,806	183,276
	TOTAL EXPENSE ALL FUNCTIONS	**$ 481,454,699**	**$ 493,223,637**	**$ 506,137,532**	**$ 518,698,002**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 195,280,996	$ 200,163,021	$ 205,167,097	$ 210,296,274
511003	HS EVENING SCHOOL TEACHER SALARIES	-	-	-	-
511050	SUMMER SCHOOL	-	240,023	246,024	252,174
511300	SUBSTITUTE FOR CERTIFIED EMPS	2,553,381	2,578,915	2,604,704	2,630,751
511400	SUBSTITUTE FOR CLASSIFIED EMPS	194,668	199,535	204,523	209,636
511500	EXTENDED DAY HS TEACHER	70,147	71,901	73,698	75,541
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,416,501	1,451,913	1,488,211	1,525,416
511700	SALARY EXTENDED YEAR	15,680	16,072	16,474	16,886
511800	ART, MUSIC, PE	8,832,261	9,053,068	9,279,394	9,511,379
514000	SALARIES AIDES AND PARAPROS	7,425,808	7,611,453	7,801,740	7,996,783
514500	INTERPRETERS	400,761	410,780	421,049	431,575
516100	TECHNOLOGY SPECIALIST	1,796,361	1,841,270	1,887,301	1,934,484
517200	ELEMENTARY COUNSELOR	3,262,034	3,343,585	3,427,174	3,512,854
517300	SECONDARY COUNSELOR	4,028,408	4,129,118	4,232,346	4,338,155
519901	CAREER PATHWAY FACILITATOR	468,441	480,152	492,156	504,460
	TOTAL SALARIES	**225,745,447**	**231,590,805**	**237,341,892**	**243,236,368**
521000	MATCHING STATE HEALTH	35,622,632	36,545,029	37,452,551	38,382,699
522000	MATCHING FICA	13,996,218	14,358,630	14,715,197	15,080,655
522100	MATCHING MEDICARE	3,273,309	3,358,067	3,441,457	3,526,927
523000	MATCHING TEACHER RETIREMENT	43,027,082	44,141,207	45,237,365	46,360,852
529100	MATCHING LIFE INSURANCE	247,866	254,062	260,414	266,924
529200	MATCHING DENTAL INSURANCE	569,946	584,195	598,800	613,770
529300	MATCHING DISABILITY 1	112,301	115,109	117,986	120,936
529400	MATCHING DISABILITY 2	315,124	323,002	331,077	339,354
	TOTAL BENEFITS	**97,164,477**	**99,679,301**	**102,154,847**	**104,692,117**
530000	PURCHASED PROFESSIONAL SERV	1,818	1,864	1,910	1,958
543000	REPAIR AND MAINTENANCE	27,569	28,259	28,965	29,689
553000	WEB-BASED SUBSCRIPTIONS AND LICENSES	618,999	634,473	650,335	666,594
558000	TRAVEL-REGULAR PROGRAMS EMPS	41,957	43,006	44,081	45,183
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,442,041	2,503,092	2,565,669	2,629,811
561003	SUPPLIES BAND ALLOTMENT	18,356	18,815	19,285	19,767
561004	SUPPLIES CHORAL ALLOTMENT	8,726	8,944	9,168	9,397
561022	LOCAL EFFORT - VOCATIONAL	194,320	199,177	204,157	209,261
561050	SUPPLIES-SUMMER SCHOOL	-	-	-	-
	INSTRUCTIONAL SUPPLIES	**3,353,786**	**3,437,630**	**3,523,571**	**3,611,660**

INSTRUCTIONAL SERVICES--FUNCTION 1000 (continued)

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
561200	PURCHASE OF COMPUTER SOFTWARE	2,904,733	2,977,351	3,051,785	3,128,080
561222	COMPUTER SOFTWARE VOCATIONAL	5,412	5,547	5,686	5,828
561500	EXPENDABLE EQUIP UNDER $5000	577,665	592,107	606,910	622,082
561501	EXPEND EQUIP UNDER $5000 ADA	80,921	82,944	85,017	87,143
561503	EXPENDABLE EQUIP BAND	71,280	73,062	74,888	76,760
561505	CHORUS EQUIP UNDER $5000	-	-	-	-
561522	EXPENDABLE EQUIPT VOCATIONAL	21,059	21,585	22,125	22,678
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-
561622	EXPENDABLE EQUIPT COMPUTER VOC	-	-	-	-
	INSTRUCTIONAL EQUIPMENT	**3,661,069**	**3,752,596**	**3,846,411**	**3,942,571**
564100	TEXTBOOKS-REGULAR ALLOTMENT	1,517,643	955,000	1,615,000	1,615,001
564200	BOOKS AND PERIODICALS	25,946	26,594	27,259	27,941
564222	BOOKS AND PERIODICALS VOCATION	394	403	414	424
573000	PURCHASE EQUIPMENT >$5000	83,870	85,966	88,115	90,318
573022	EQUIPMENT-VOCATIONAL LOCAL	39,399	40,384	41,394	42,428
573422	COMPUTER EQUIPMENT VOCATIONAL	-	-	-	-
581000	DUES AND FEES/GA VIRTUAL SCHOOL	100,462	102,974	105,548	108,187
581022	REGISTRATION	-	-	-	-
589000	OTHER EXPENDITURES	-	-	-	-
	INSTRUCTIONAL OTHER	**1,767,713**	**1,211,322**	**1,877,730**	**1,884,299**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 331,692,492**	**$ 339,671,655**	**$ 348,744,450**	**$ 357,367,016**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 4,763	$ 4,882	$ 5,004	$ 5,129
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511405	SUBSTITUTE NURSES	46,041	47,192	48,372	49,581
514200	CLERICAL	269,280	276,012	282,912	289,985
514600	ATHLETICS PERSONNEL SUPPLEMENTS	1,236,818	1,267,739	1,299,432	1,331,918
514605	SALARIES EXTRA CURRICULUM SUPP.	47,483	48,670	49,887	51,134
516305	SALARIES SCHOOL NURSE	1,479,815	1,516,810	1,554,731	1,593,599
516306	SALARIES SCHOOL NURSE	197,438	202,373	207,433	212,619
516400	PHYSICAL THERAPIST	1,457,830	1,494,276	1,531,632	1,569,923
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	5,104,185	5,231,790	5,362,585	5,496,649
517101	STUDENT SUPPORT/RTI SUPPLEMENT	65,600	67,240	68,921	70,644
517400	SCHOOL PSYCHOLOGIST	2,169,362	2,223,596	2,279,186	2,336,166
517600	SCHOOL SOCIAL WORKER	322,817	330,887	339,159	347,638
519000	OTHER MANAGEMENT PERSONNEL	575,425	589,810	604,556	619,670
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	145,028	148,654	152,370	156,180
	TOTAL SALARIES	**13,121,885**	**13,449,932**	**13,786,180**	**14,130,835**
521000	MATCHING STATE HEALTH	1,806,884	1,852,056	1,898,357	1,945,816
522000	MATCHING FICA	813,557	833,896	854,743	876,112
522100	MATCHING MEDICARE	190,267	195,024	199,900	204,897
523000	MATCHING TEACHER RETIREMENT	2,599,445	2,664,432	2,731,042	2,799,318
529100	MATCHING LIFE INSURANCE	13,641	13,982	14,331	14,690
529200	MATCHING DENTAL INSURANCE	28,235	28,941	29,664	30,406
529300	MATCHING DISABILITY 1	6,216	6,371	6,530	6,694
529400	MATCHING DISABILITY 2	17,581	18,020	18,471	18,933
	PUPIL SERVICE BENEFITS	**5,475,825**	**5,612,721**	**5,753,039**	**5,896,865**
530000	PURCHASED PROFESSIONAL SERVICE	621,627	637,167	653,096	669,424
530030	MEDICAID PROCESSING SERVICE	73,500	77,175	81,034	85,085
543000	REPAIR AND MAINTENANCE	5,125	5,253	5,384	5,519
553000	COMMUNICATIONS, POSTAGE, UPS	12,505	12,818	13,138	13,467
558000	TRAVEL-REGULAR PROGRAMS EMPS	32,265	32,265	32,265	32,265
561000	SUPPLIES	95,925	95,925	95,925	95,925
561200	PURCHASE OF COMPUTER SOFTWARE	-	-	-	-
561500	EXPENDABLE EQUIP UNDER $5000	3,250	3,250	3,250	3,250
581000	DUES AND FEES	2,500	2,500	2,500	2,500
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**846,697**	**866,353**	**886,593**	**907,435**
TOTAL FUNCTION PUPIL SERVICES		**$ 19,444,407**	**$ 19,929,006**	**$ 20,425,812**	**$ 20,935,134**

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 curriculum 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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 1,000	$ 1,000	$ 1,000	$ 1,001
511010	INSTRUCTIONAL LEAD STRATEGIST	2,914,966	2,987,840	3,062,536	3,139,099
511300	SUBSTITUTE FOR CERTIFIED EMPS	24,330	24,939	25,562	26,201
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	2,000	2,500	2,500	2,500
514200	SALARIES-CLERICAL	1,358,062	1,392,014	1,426,814	1,462,485
516100	TECHNOLOGY SPECIALIST	1,559,469	1,598,456	1,638,417	1,679,377
519000	SALARIES-CENTRAL OFFICE	1,991,149	2,040,927	2,091,950	2,144,249
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,241,672	2,297,714	2,355,157	2,414,035
519900	CHOICE PROGRAM/HONORARIUMS	66,625	68,291	69,998	71,748
	OVERTIME/EXTRA HELP	20,500	20,500	21,000	21,001
	IMP. INST. SERVICES SALARIES	**10,179,773**	**10,434,180**	**10,694,934**	**10,961,697**
521000	MATCHING STATE HEALTH	1,323,370	1,356,443	1,390,341	1,425,021
522000	MATCHING FICA	631,146	646,919	663,086	679,625
522100	MATCHING MEDICARE	147,607	151,296	155,077	158,945
523000	MATCHING TEACHER RETIREMENT	2,016,613	2,067,011	2,118,666	2,171,512
529100	MATCHING LIFE INSURANCE	9,339	9,572	9,812	10,057
529200	MATCHING DENTAL INSURANCE	21,572	22,111	22,664	23,231
529300	MATCHING DISABILITY 1	4,255	4,361	4,470	4,582
529400	MATCHING DISABILITY 2	11,882	12,179	12,483	12,795
	IMP.INST.SERVICES BENEFITS	**4,165,784**	**4,269,893**	**4,376,600**	**4,485,768**
530000	PURCHASED PROF/TECH SERVICES	1,412,883	1,448,205	1,484,410	1,521,520
543000	REPAIR AND MAINT SERVICES	153,750	157,594	161,534	165,572
553000	COMMUNICATIONS, POSTAGE, UPS	35,875	36,772	37,691	38,633
553200	WEB-BASED SUBS AND LICENSES	15,375	15,759	16,153	16,557
558000	TRAVEL-REGULAR PROGRAMS EMPS	50,758	52,027	53,328	54,661
561000	SUPPLIES	198,654	203,621	208,711	213,929
561200	COMPUTER SOFTWARE	1,358,523	1,392,486	1,427,298	1,462,980
561500	EXPENDABLE EQUIP UNDER $1000	41,000	42,025	43,076	44,153
561600	EXPENDABLE EQUIPT COMPUTER	5,125	5,253	5,384	5,519
564200	BOOKS AND PERIODICALS	1,000	1,025	1,051	1,077
573000	PURCHASE EQUIPMENT >$1000	107,625	110,316	113,074	115,900
581000	DUES AND FEES	87,638	89,828	92,074	94,376
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,468,205**	**3,554,910**	**3,643,783**	**3,734,877**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 17,813,762**	**$ 18,258,983**	**$ 18,715,317**	**$ 19,182,342**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 156,770	$ 156,770	$ 156,770	$ 156,771
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,060	3,091	3,122	3,153
511600	PROFESSIONAL DEVELOP STIPENDS	66,950	68,959	71,027	73,158
519099	SALARIES-STAFF DEVELOPMENT	26,000	26,000	26,000	26,001
	TOTAL SALARIES	**252,780**	**254,819**	**256,919**	**259,083**
522000	MATCHING FICA	15,672	15,799	15,929	16,063
522100	MATCHING MEDICARE	3,665	3,695	3,725	3,757
	TOTAL BENEFITS	**19,338**	**19,494**	**19,654**	**19,820**
530000	PURCHASED PROF/TECH SERVICES	66,788	68,624	70,511	72,450
553000	COMMUNICATIONS, POSTAGE, UPS	1,200	1,200	1,200	1,201
558000	TRAVEL-REGULAR PROGRAMS EMPS	28,410	29,192	29,994	30,819
561000	SUPPLIES	3,730	3,832	3,938	4,046
581000	DUES AND FEES	40,381	41,491	42,632	43,805
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**140,508**	**144,339**	**148,276**	**152,321**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 412,626**	**$ 418,653**	**$ 424,849**	**$ 431,224**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 10,028	$ 10,529	$ 11,055	$ 11,608
511400	SUBS-CLASSIFIED EMPS	-	-	-	1
514200	SALARIES-CLERICAL	-	-	-	-
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,485,109	3,572,236	3,661,542	3,753,081
	EDUCATIONAL MEDIA SALARIES	**3,495,136**	**3,582,765**	**3,672,598**	**3,764,690**
521000	MATCHING HEALTH INSURANCE	454,368	465,759	477,438	489,410
522000	MATCHING SOCIAL SECURITY	216,698	222,131	227,701	233,411
522100	MATCHING MEDICARE	50,679	51,950	53,253	54,588
523000	MATCHING TEACHER RETIREMENT	692,386	709,746	727,542	745,785
529100	MATCHING LIFE INSURANCE	3,378	3,463	3,549	3,638
529200	MATCHING DENTAL INSURANCE	7,047	7,223	7,404	7,589
529300	MATCHING DISABILITY 1	1,522	1,560	1,599	1,639
529400	MATCHING DISABILITY 2	4,302	4,409	4,520	4,633
	EDUCATIONAL MEDIA BENEFITS	**1,430,381**	**1,466,242**	**1,503,005**	**1,540,692**
530000	PURCHASED PROFESSIONAL SERVICE	1,500	1,500	1,500	1,500
543000	REPAIR AND MAINTENANCE	550	575	575	575
553200	WEB-BASED SUBS AND LICENSES	34,133	35,071	36,036	37,027
558000	TRAVEL-REGULAR PROGRAMS EMPS	767	788	809	832
561000	LIBRARY S/M-SYSTEM WIDE	50,639	52,032	53,463	54,933
561200	COMPUTER SOFTWARE	39,292	40,078	40,880	41,697
561501	EXPENDABLE EQUIPMENT	47,111	48,406	49,738	51,105
564200	BOOKS AND PERIODICALS	446,462	457,624	469,064	480,791
573000	PURCHASE EQUIPMENT >$1000	15,503	15,736	15,972	16,211
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**635,957**	**651,810**	**668,036**	**684,671**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 5,561,475**	**$ 5,700,818**	**$ 5,843,639**	**$ 5,990,054**

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 chief officers having overall administrative responsibility.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
512000	CENTRAL OFFICE STAFF SALARIES	$ 2,046,885	$ 2,108,292	$ 2,171,540	$ 2,236,687
511100	SCHOOL BOARD MEMBER SALARIES	86,400	86,400	86,400	86,401
	GENERAL ADMINISTRATION SALARIES	**2,133,285**	**2,194,692**	**2,257,940**	**2,323,088**
520005	MATCHING VALIC CONTRIBUTION	87,465	89,982	92,576	95,247
521000	MATCHING HEALTH INSURANCE	113,400	113,400	113,400	113,401
522000	MATCHING SOCIAL SECURITY	132,264	136,071	139,992	144,031
522100	MATCHING MEDICARE	30,933	31,823	32,740	33,685
523000	MATCHING TEACHER RETIREMENT	422,604	434,768	447,298	460,204
529100	MATCHING LIFE INSURANCE	894	916	939	963
529200	MATCHING DENTAL INSURANCE	2,643	2,722	2,804	2,888
529300	MATCHING DISABILITY 1	625	644	663	683
529400	MATCHING DISABILITY 2	1,512	1,557	1,604	1,652
	GENERAL ADMIN. BENEFITS	**792,339**	**811,884**	**832,016**	**852,753**
530000	PURCHASED PROFESSIONAL SERVICE	63,731	65,483	67,284	69,134
534000	LEGAL SERVICES	520,858	535,182	549,899	565,022
543000	REPAIR AND MAINTENANCE SERVICES	275	275	275	276
552000	INSURANCE-FIDELITY BONDS	3,624	3,724	3,826	3,931
553000	COMMUNICATIONS, POSTAGE, UPS	3,236	3,325	3,416	3,510
558000	TRAVEL-REGULAR PROGRAMS EMPS	7,000	7,175	7,354	7,538
558500	TRAVEL BOARD MEMBERS	4,500	4,624	4,751	4,882
561000	SUPPLIES S/W AND SPECIAL ALLOT	6,703	6,838	6,974	7,114
561500	EXPENDABLE EQUIP UNDER $5000	3,000	3,060	3,121	3,184
564200	BOOKS AND PERIODICALS	612	624	637	649
581000	FEES AND DUES	249,099	255,326	261,709	268,252
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**862,638**	**885,635**	**909,247**	**933,492**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 3,788,261**	**$ 3,892,211**	**$ 3,999,204**	**$ 4,109,333**

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**	**FY 2023-24 PROJECTED BUDGET**	**FY 2024-25 PROJECTED BUDGET**	**FY 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,250	$ 1,250	$ 1,250	$ 1,250
511400	SUBSTITUTE FOR CLASSIFIED EMPS	8,700	9,000	9,000	9,000
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	773	796	820	844
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	96,727	99,629	102,618	105,697
513000	SALARY PRINCIPAL	4,734,112	4,852,465	4,973,777	5,098,121
513100	SALARIES ASSISTANT PRINCIPAL	9,291,415	9,523,700	9,761,793	10,005,838
514200	SALARIES - CLERICAL	6,516,594	6,679,509	6,846,497	7,017,659
514210	SALARIES-CLERICAL STUDENT	50,225	51,481	52,768	54,087
519100	SALARIES OTHER ADM. PERSONNEL	23,924	24,522	25,135	25,763
	SCHOOL ADMINISTRATION SALARIES	**20,723,720**	**21,242,351**	**21,773,656**	**22,318,258**
521000	MATCHING HEALTH INSURANCE	3,195,598	3,275,571	3,357,498	3,441,475
522000	MATCHING SOCIAL SECURITY	1,284,871	1,317,026	1,349,967	1,383,732
522100	MATCHING MEDICARE	300,494	308,014	315,718	323,615
523000	MATCHING TEACHER RETIREMENT	3,949,941	4,048,792	4,150,059	4,253,860
529100	MATCHING LIFE INSURANCE	20,338	20,898	21,472	22,063
529200	MATCHING DENTAL INSURANCE	52,835	54,288	55,781	57,315
529300	MATCHING DISABILITY 1	9,469	9,730	9,997	10,272
529400	MATCHING DISABILITY 2	26,133	26,852	27,591	28,349
	SCHOOL ADMINISTRATION BENEFIT	**8,839,679**	**9,061,170**	**9,288,083**	**9,520,682**
543000	REPAIR AND MAINTENANCE	6,900	7,089	7,284	7,485
544100	RENTAL	25,000	25,000	25,000	25,001
553000	COMMUNICATIONS, POSTAGE, UPS	123,558	125,411	127,293	129,202
553001	SCHOOL NEWSLETTER	40,073	41,174	42,307	43,470
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,195	2,255	2,317	2,381
561000	SUPPLIES	135,766	139,499	143,335	147,277
561001	SUPPLIES PRE SCHOOL	1,250	1,300	1,300	1,301
561500	EXPENDABLE EQUIP UNDER $5000	9,728	9,922	10,121	10,323
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**344,468**	**351,652**	**358,957**	**366,440**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 29,907,867**	**$ 30,655,173**	**$ 31,420,695**	**$ 32,205,380**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	$ 30,000	$ 30,000	$ 30,000	$ 30,001
514200	SALARIES-CLERICAL	714,818	732,688	751,005	769,780
518103	SALARIES-WAREHOUSE	527,272	540,454	553,965	567,815
519000	SALARIES-ACCOUNTING STAFF	676,173	693,077	710,404	728,164
	BUSINESS SERVICES SALARIES	**1,948,263**	**1,996,219**	**2,045,375**	**2,095,760**
520009	RETIREMENT-EMP. CONTRIBUTION	2,534	2,603	2,675	2,749
521000	MATCHING HEALTH INSURANCE	279,644	287,335	295,236	303,355
522000	MATCHING SOCIAL SECURITY	120,792	123,766	126,813	129,937
522100	MATCHING MEDICARE	28,250	28,945	29,658	30,389
523000	MATCHING TEACHER RETIREMENT	385,951	395,451	405,189	415,170
527000	ON BEHALF PAYMENTS	16,334	16,783	17,245	17,719
529100	MATCHING LIFE INSURANCE	2,169	2,223	2,279	2,336
529200	MATCHING DENTAL INSURANCE	5,326	5,459	5,596	5,735
529300	MATCHING DISABILITY 1	1,018	1,043	1,069	1,096
529400	MATCHING DISABILITY 2	2,799	2,869	2,941	3,015
	BUSINESS SERVICES BENEFITS	**844,817**	**866,478**	**888,701**	**911,501**
530000	PURCHASED PROFESSIONAL SERVICES	127,836	131,352	134,964	138,676
543000	REPAIR AND MAINTENANCE	750	750	750	751
553000	COMMUNICATIONS, POSTAGE, UPS	9,303	9,559	9,822	10,092
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	126,505	129,984	133,558	137,231
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,362	4,482	4,605	4,732
561000	SUPPLIES	13,733	14,110	14,498	14,897
561500	EXPENDABLE EQUIP UNDER $5000	49,320	50,676	52,070	53,502
561200	COMPUTER SOFTWARE	198,430	203,887	209,493	215,255
564200	BOOKS AND PERIODICALS	250	250	250	250
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-
581000	DUES AND FEES	64,003	65,763	67,571	69,429
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**594,491**	**610,812**	**627,582**	**644,814**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 3,387,571**	**$ 3,473,509**	**$ 3,561,657**	**$ 3,652,075**

MAINTENANCE AND OPERATION OF PLANT SERVICES--FUNCTION 2600

Function 2600 includes 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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
514200	SALARIES-CLERICAL	$ 702,631	$ 720,197	$ 738,202	$ 756,657
518101	SALARIES-MAINTENANCE PERSONNEL	2,700,665	2,768,181	2,837,386	2,908,321
518102	SALARIES-SECURITY PERSONNEL	1,127,061	1,155,238	1,184,119	1,213,722
519000	SALARIES-SUPERVISORS	913,440	936,276	959,683	983,675
519002	SALARIES- EXTRA HELP	10,000	10,000	10,000	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	-
	SALARIES-OPERATION AND MAINT.	**5,453,798**	**5,589,892**	**5,729,390**	**5,872,375**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,228	2,295	2,364	2,434
521000	MATCHING HEALTH INSURANCE	938,053	961,462	985,455	1,010,048
522000	MATCHING SOCIAL SECURITY	338,135	346,573	355,222	364,087
522100	MATCHING MEDICARE	79,080	81,053	83,076	85,149
523000	MATCHING TEACHER RETIREMENT	1,080,397	1,107,358	1,134,992	1,163,317
527000	ON BEHALF PAYMENTS	145,616	149,250	152,975	156,792
529100	MATCHING LIFE INSURANCE	6,357	6,532	6,712	6,896
529200	MATCHING DENTAL INSURANCE	15,141	15,558	15,985	16,425
529300	MATCHING DISABILITY 1	2,903	2,983	3,065	3,149
529400	MATCHING DISABILITY 2	8,110	8,333	8,562	8,798
	OPERATION AND MAINT. BENEFITS	**2,616,021**	**2,681,396**	**2,748,408**	**2,817,097**
530000	PURCHASED PROFESSIONAL SERVICE	14,202,141	14,557,194	14,921,124	15,294,152
541000	WATER, SEWER AND CLEANING SVCS	1,289,920	1,322,168	1,355,223	1,389,103
543000	REPAIR AND MAINTENANCE	6,740,295	6,908,803	7,081,523	7,258,561
543001	CUSTODIAL SUPPLIES	5,396	5,545	5,697	5,854
553000	COMMUNICATIONS, POSTAGE, UPS	2,286	2,349	2,414	2,480
553200	WEB BASED SUBSCRIPTIONS	81,375	85,444	89,716	94,202
558000	TRAVEL-REGULAR PROGRAMS EMPS	24,146	24,810	25,493	26,194
561000	OFFICE SUPPLIES	67,404	69,258	71,162	73,119
561200	PURCHASE OF COMPUTER SOFTWARE	216,289	222,237	228,348	234,628
561500	SAFETY/SECURITY EQUIPMENT **(STATE GRANT)**	-	-	-	-
561500	EXPENDABLE EQUIP UNDER $1000	384,264	394,832	405,690	416,846
561600	EXPENDABLE EQUIPT COMPUTER	35,000	35,000	35,000	35,001
562000	NATURAL GAS, GAS AND FUEL	673,462	691,982	711,011	730,564
562001	ELECTRICITY	6,071,227	6,223,007	6,378,583	6,538,047
573000	EQUIPMENT OVER $1000	867,210	891,058	915,562	940,740
581001	DUES AND FEES SECURITY	185,464	190,564	195,805	201,189
581000	DUES AND FEES STAFF DEV.	42,000	42,000	42,000	42,001
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**30,887,880**	**31,666,251**	**32,464,350**	**33,282,681**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 38,957,699**	**$ 39,937,539**	**$ 40,942,147**	**$ 41,972,153**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 5,750	$ 6,500	$ 6,500	$ 6,501
514200	CLERICAL	335,691	344,083	352,685	361,502
518000	SALARIES BUS DRIVERS	9,854,312	10,100,670	10,353,187	10,612,016
518001	SALARIES-FIELD TRIPS	30,750	31,519	32,307	33,114
518005	SALARIES-DRIVER TRAINING	43,500	43,500	43,500	43,500
518007	SALARIES-BUS SAFETY	24,000	24,000	24,000	24,000
518009	EXTRA TRIPS HS ALLOTMENT	180,000	180,000	180,000	180,000
518010	SALARIES-HS PLAYOFFS	18,000	18,000	18,000	18,000
518023	SALARIES-BUS DRIVERS SUMMER SCH.	-	3,500	3,500	3,500
518029	SALARIES 4H PARTNERSHIP	850	1,000	1,000	1,000
518034	SALARIES SPECIAL OLYMPICS	1,500	1,500	1,500	1,500
518100	SALARIES-OTHER TRANS. PERS.	648,161	664,365	680,974	697,998
518106	SALARIES-BUS AIDES	810,677	834,997	860,047	885,849
518109	SALARIES OF MECHANICS	1,243,071	1,274,148	1,306,001	1,338,651
518110	SALARIES SPECIAL SERVICES	9,000	9,000	9,000	9,001
519000	SALARIES-SUPERVISORS	487,517	502,142	517,206	532,722
519100	SALARIES-OTHER ADMINISTRATIVE	-	-	-	-
	TRANSPORTATION- SALARIES	**13,692,778**	**14,038,923**	**14,389,407**	**14,748,855**
520009	RETIREMENT-EMPLOYER CONTRIB.	156,302	160,210	164,215	168,320
521000	MATCHING HEALTH INSURANCE	4,929,400	5,054,012	5,180,186	5,309,588
522000	MATCHING SOCIAL SECURITY	848,952	870,413	892,143	914,429
522100	MATCHING MEDICARE	198,545	203,564	208,646	213,858
523000	MATCHING TEACHER RETIREMENT	510,741	523,652	536,725	550,132
527000	ON BEHALF PAYMENTS/FITNESS	379,290	388,878	398,587	408,543
529100	MATCHING LIFE INSURANCE	14,909	15,281	15,663	16,055
529200	MATCHING DENTAL INSURANCE	74,958	76,832	78,753	80,722
529300	MATCHING DISABILITY 1	7,919	8,117	8,320	8,528
529400	MATCHING DISABILITY 2	19,083	19,561	20,050	20,551
	TRANSPORTATION BENEFITS	**7,140,100**	**7,320,521**	**7,503,289**	**7,690,727**
530000	PURCHASED PROFESSIONAL SERV.	5,500	5,500	5,500	5,500
530003	TRANSPORTATION MOUs	1,500	1,500	1,500	1,500
530011	CONTRACTED SERVICES	76,875	78,797	80,767	82,786
530013	CONTRACTED SERVICES WRECKER	56,100	57,222	58,366	59,534
530015	UNIFORM RENTALS	9,236	9,467	9,704	9,946
530017	GRAVEL	2,563	2,627	2,692	2,760
530021	TYLERTECH SUPPORT	3,000	3,000	3,000	3,001
533200	DRUG TESTS	15,759	16,153	16,557	16,971
533400	PHYSICALS-BUS DRIVERS	30,750	31,519	32,307	33,114
	TRANSPORTATION OUTSIDE SERV.	**201,283**	**205,785**	**210,393**	**215,112**

STUDENT TRANSPORTATION SERVICES--FUNCTION 2700-continued

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
543000	REPAIR AND MAINTENANCE	5,125	5,253	5,384	5,519
543003	CHEMICALS AND SOLVENTS	10,250	10,506	10,769	11,038
543004	VEHICLE REPAIRS & MAINT.	743,125	761,703	780,746	800,264
543007	SHOP SUPPLIES	10,000	10,500	10,500	10,500
543008	TIRES AND RELATED PRODUCTS SERVICE	205,000	210,000	210,000	210,000
544200	RENTAL OF EQUIPMENT AND VEHICLES	56,375	57,784	59,229	60,710
553000	COMMUNICATIONS, POSTAGE, UPS	15,375	15,759	16,153	16,557
558000	TRAVEL-REGULAR PROGRAMS EMPS	10,000	10,250	10,250	10,251
561000	SUPPLIES	14,709	15,076	15,453	15,840
561014	RECOGNITION PROGRAM	250	2,500	2,500	2,501
561200	COMPUTER SOFTWARE	194,250	203,963	214,161	224,869
561500	EXPENDABLE EQUIP UNDER $5000	94,556	96,920	99,343	101,827
561507	TOOL ALLOTMENT	13,000	13,000	13,000	13,000
561600	EXPENDABLE COMPUTER EQUIPMENT	5,000	2,500	2,500	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,550,000	2,601,000	2,653,020	2,706,080
562003	LUBRICANTS AND FLUIDS	76,875	78,797	80,767	82,786
564200	BOOKS AND PERIODICALS	1,500	1,500	1,500	1,500
573000	PURCHASE EQUIPMENT >$5000	-	30,000	30,000	30,000
573200	PURCHASE OR LEASE BUSES	-	-	-	-
581000	DUES AND FEES	66,625	68,291	69,998	71,748
	SUPPLIES/EQUIPMENT/OTHER	**4,072,015**	**4,195,303**	**4,285,273**	**4,377,490**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 25,106,176**	**$ 25,760,532**	**$ 26,388,362**	**$ 27,032,184**

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	FY 2023-24 PROJECTED BUDGET	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET
511400	SUBSTITUTES	$ 15,500	$ 16,000	$ 16,000	$ 16,001
514200	SALARIES-CLERICAL	633,651	651,076	668,981	687,378
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	742,896	765,183	788,138	811,782
519100	SALARIES-OTHER ADMIN PERSONNEL	186,885	192,492	198,267	204,215
	CENTRAL SUPPORT SALARIES	**1,578,932**	**1,624,751**	**1,671,386**	**1,719,376**
521000	MATCHING HEALTH INSURANCE	232,103	238,838	245,694	252,748
522000	MATCHING FICA	97,894	100,735	103,626	106,601
522100	MATCHING MEDICARE	22,895	23,559	24,235	24,931
523000	MATCHING TEACHER RETIREMENT	312,786	321,863	331,102	340,608
527000	ON BEHALF PAYMENTS	24,789	25,509	26,241	26,994
529100	MATCHING LIFE INSURANCE	1,552	1,591	1,630	1,671
529200	MATCHING DENTAL INSURANCE	3,950	4,058	4,170	4,285
529300	MATCHING DISABILITY 1	702	720	738	756
529400	MATCHING DISABILITY 2	1,989	2,038	2,089	2,141
529500	MATCHING CONTRIB HEALTH CLUBS	5,148	5,276	5,408	5,543
	CENTRAL SUPPORT BENEFITS	**703,807**	**724,187**	**744,932**	**766,280**
530000	PURCHASED PROFESSIONAL SERVICE	2,809,704	2,879,947	2,951,946	3,025,744
543000	REPAIR AND MAINTENANCE	400	400	400	401
553000	COMMUNICATIONS, POSTAGE, UPS	12,848	13,170	13,499	13,836
558000	TRAVEL	56,375	57,784	59,229	60,710
561000	SUPPLIES	20,545	20,545	20,545	20,545
561054	SUPPLIES PRINT SHOP	2,000	2,000	2,000	2,000
561200	COMPUTER SOFTWARE	2,050	2,101	2,154	2,208
561500	EXPENDABLE EQUIP UNDER $1000	15,000	15,500	15,500	15,500
564200	BOOKS AND PERIODICALS	300	300	350	350
573000	EQUIPMENT >1,000	1,500	1,500	1,500	1,500
581000	DUES AND FEES	8,713	8,930	9,154	9,382
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**2,929,435**	**3,002,178**	**3,076,276**	**3,152,176**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,212,174**	**$ 5,351,115**	**$ 5,492,594**	**$ 5,637,832**

SCHOOL NUTRITION PROGRAM--FUNCTION 3100					
Function 3100 expenses recorded in General Fund are for payments made on behalf of the food service operation by special arrangement.					
STATE OBJECT ACCOUNT NUMBER	**ACCOUNT NAME**	**FY 2023-24 PROJECTED BUDGET**	**FY 2024-25 PROJECTED BUDGET**	**FY 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**
527000	ON BEHALF PAYMENTS	$ 170,190	$ 174,444	$ 178,806	$ 183,276
	TOTAL BENEFITS	**170,190**	**174,444**	**178,806**	**183,276**
TOTAL FUNCTION SCHOOL NUTRITION		**$ 170,190**	**$ 174,444**	**$ 178,806**	**$ 183,276**

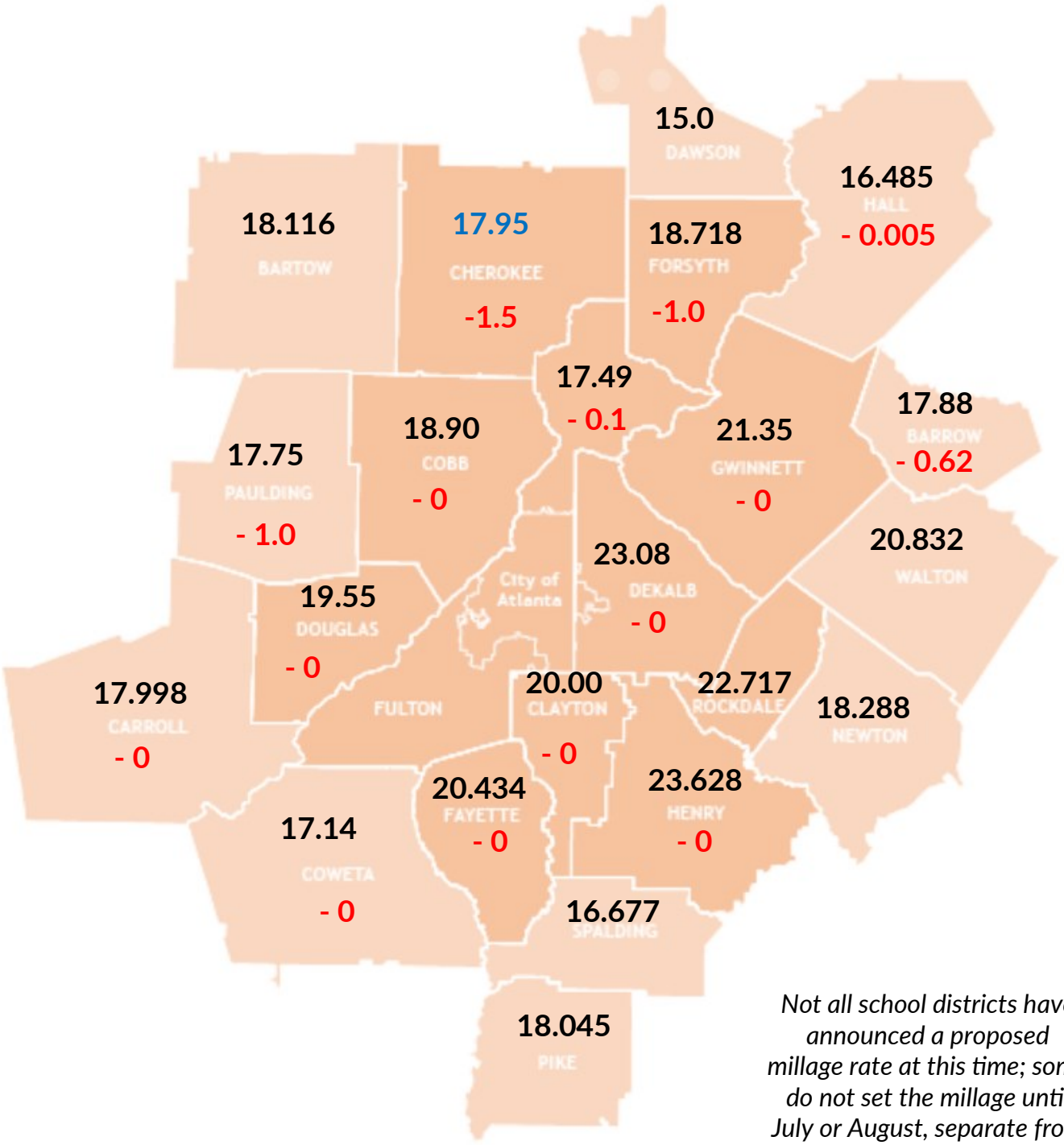
SCHOOL BOARD MEMBERS

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

Cherokee County School District
Dr. Brian V. Hightower
Superintendent of Schools

Cherokee County School District

METRO AREA (ARC AND EXTENDED ARC) SCHOOL DISTRICT TOTAL MILLAGE RATES AND ANNOUNCED MILLAGE REDUCTIONS FOR 2022-23



Not all school districts have announced a proposed millage rate at this time; some do not set the millage until July or August, separate from the budget approval process.

Examples of the variation in value of one mill of property tax in neighboring counties:

School District	Total Tax-M&O	Revenue Per Mill
Cherokee County	$ 195,043,946	$ 10,716,700.32
Cobb County	$ 594,698,192	$ 31,465,512.78
Forsyth County	$ 238,088,993	$ 13,762,369.52
Fulton County	$ 691,474,307	$ 39,310,648.51

Source: GA Dept of Revenue, School District Websites