

Agenda Request Form

Cherokee County School District

Meeting Date
May 18, 2017

Agenda Item Number
I-1

Title
Superintendent's Recommended FY2018 Tentative Budget
Requested Action
School Board Consideration of Tabling the Superintendent's Recommended FY2018 Tentative Budget
Summary Explanation and Background
The review and approval process for the FY2018 Budget began with the School Board and Superintendent Strategic Work Session on January 19, 2017, 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 January 2017, the Superintendent's Annual Budget Committee has conducted its annual "zero sunset review" of all major current expenditures in light of the School Board's Major System Priorities, as set forth in policy. At this time, the School Board will be requested to table the Superintendent's FY2018 Tentative Budget to receive public input and advertise, as required by Georgia Statutes. At its June 15, 2017 Called Board Meeting, after public advertisement and three public hearings (June 6, 2017 at 11:30 a.m.; June 15, 2017 at 11:30 a.m.; and June 15, 2017 at 6:30 p.m.), the School Board will receive final comments on the Tentative Budget, make revisions as necessary, and adopt a School District Budget for FY2018. The proposed FY2018 Tentative Budget, which includes summary and detail information regarding all revenues and expenditures, is attached.
Major System Priority
Increasing Accountability
Financial Impact
The financial impact is a total budget of \$590,428,120 for FY2018.
Exhibits: (List)
Superintendent's Recommended FY2018 Tentative Budget

Board Action
(For Official School Board Records Only)

Source of Additional Information
Dr. Brian V. Hightower 770.479.1871 Kenneth Owen 770.479.1871

OFFICE OF THE SUPERINTENDENT OF SCHOOLS

Approved in Open Board Meeting on: _____
(Date)

By: _____
(School Board Chairman)



Cherokee County
School District

FY 2018
BUDGET

DR. BRIAN V. HIGHTOWER
SUPERINTENDENT



DR. BRIAN V. HIGHTOWER
Superintendent of Schools

KYLA CROMER
School Board Chair

MIKE CHAPMAN
School Board Vice-Chair

JOHN HARMON

PATSY JORDAN

CLARK MENARD

KELLY POOLE

ROBERT RECHSTEINER

04 May 2017

Dear School Board Members:

I. INTRODUCTION -- RECOMMENDED FY2018 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the Cherokee County School District (CCSD) Annual Budget for next fiscal year must be prepared by the Superintendent of Schools for presentment to the Board of Education for consideration and adoption prior to the end of the current fiscal year. Accordingly, the recommended FY2018 Tentative Budget is hereby submitted for your review and consideration. Additionally, it should be noted that this recommended Tentative Budget does not include any increase in the current School District millage rate.

The following pages provide a detailed plan for next year's operation of CCSD, which addresses: the School Board's Mission and long-term Major System Priorities, as outlined in the Five-Year Strategic Plan; recommendations of School Board Members; recommendations of this year's Annual Budget Committee; and the fiscal, programmatic and operational impact of legislation approved in the 2017 session of the Georgia General Assembly and subsequently signed by the Governor.

The FY2018 Budget continues to keep as its primary focus the continual improvement of student academic achievement in order to remain one of the best School Districts in the State of Georgia, Region and Nation. CCSD students continue to exceed State, National and International averages on test scores across-the-board; and its high school students consistently post some of the highest ACT and SAT scores in the State, signifying their readiness for next steps into college and/or the workforce. CCSD students master material required by the State at the highest levels; and its schools are regularly included on major national school ranking reports, such as the list of "Best High Schools" in the U.S. published by *U.S. News & World Report* and the "America's Most Challenging High Schools" list, published by the *Washington Post*. These honors would not be possible without the financial resources and support provided by the citizens of Cherokee County and the policy leadership provided by the School Board.

II. REVENUE FORECAST

Total State Funding - \$221,275,512

While the Governor's 2017-18 Budget allocation for public K-12 education increased based on growth in the projected statewide student enrollment, it does not restore withheld funding, in the form of "Austerity Budget Reductions," as was hoped. As you know, these reductions have been a part of the State Quality Basic Education (QBE) formula since 2002 and account for a total \$209.2 MM in lost revenue to CCSD. Although the Governor significantly reduced the amount withheld in this manner during previous years, he maintained a \$167 MM Austerity Reduction in the 2017-18 budget, with the net impact to CCSD at just over \$4 MM (identical to this year's budget). This reduction equates to approximately 55 classroom teachers who could have been hired to further reduce class size and/or provide needed staffing flexibility within our schools.

Additionally, CCSD will once again not qualify for State Property Tax Equalization funding in 2017-18. This is a direct result of increasing home values within the County, in comparison to other school districts in the State. If you will recall, CCSD last received funding in this category in 2015-16, in the amount of \$2.4 MM. While this additional revenue is appreciated in the years it is received, the funding formula for determining recipient school districts is ever changing and inconsistent and therefore is never treated as an annual, recurring funding source for budgeting purposes.

Total Local Funding - \$258,942,316

Local property tax collections continue to rise, reflecting the fifth consecutive year of modest increases in property valuations after the devastating assessment reductions seen during the recession, which resulted in a loss of \$31 MM in CCSD revenue. This continued improvement in the local economy will result in an estimated total of \$161.3 MM in local property tax revenue to CCSD for the 2017-18 school year, an approximate 6.5% increase over 2016-17 collections.

It should be noted that, with this increase in the tax digest, the total value of taxable property in the County will be slightly higher than the 2008 digest, which was the "high water mark" prior to the recession. For comparison purposes, in 2008 CCSD enrolled 37,199 students...5,100 fewer students than is expected for 2017-18.

Total Federal Funding - \$9,872,250

Federal funding, which makes up at little more than 2% of the CCSD budget, is expected to remain essentially flat or grow slightly due to enrollment increases for the 2017-18 school year. While this is a relatively small percentage of the budget, critically needed federal funds are targeted directly at serving the needs of our most at-risk students, including those 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. Program managers budgeted for 2017-18 at 2016-17 funding levels.

III. EXPENDITURE FORECAST

A. Budgeted Enhancements

The following enhancements are included in the recommended FY2018 Tentative Budget:

- Add 41 teachers to address student population growth;
- Further Districtwide reductions in class size through hiring an additional five teachers at the elementary school level. The resulting pupil-to-teacher ratio (PTR) staffing allotment at elementary grades will be 22.8; middle grades will be 24; and, grades 9-12 will be 28.5;
- Increase the starting pay for beginning teachers to \$42,500 (up from \$42,250);
- Provide annual longevity-step raise for all eligible employees;
- Provide a 2% cost-of-living raise for all eligible employees;
- Adopt districtwide comprehensive English Language Arts (ELA) Instructional Resources for grades K-5;
- Use new flexibility options and conversion of existing Teachers on Special Assignment (TSAs), to allow elementary schools to utilize Instructional Lead Strategists (ILS) to increase student achievement in literacy and math while also meeting Response to Intervention (RTI) requirements;
- Utilize two additional Curriculum Content Coordinators within the Division of Curriculum and Instruction to provide instructional support in the areas of Literacy, Math, Science, Social Studies, CTAE and Digital content;
- Add a Supervisor of Student Services to the Division of School Operation to provide leadership and support to the critical areas of Counseling, Social Work and Nursing Services;
- Re-classify certain leadership positions within the Superintendent's Organizational Chart to better equip CCSD to provide organizational leadership and ensure the necessary level of supervision within critical functions and increase managerial efficiencies;
- Add 14 new Bus Drivers and a Routing Coordinator to Student Transportation to address continued increases in student ridership, improve efficiency and reduce ride time for students;
- Add one School Police Officer to ensure security coverage to each of the middle and high schools;
- Continue to allocate one-half teacher allotment at each high school... dedicated to credit recovery/helping students stay on track for graduation;
- Continue construction of school front hallway security foyers at an additional six elementary schools (increases the total of security foyers to 15);
- Expand and realign the entrance, driveway and parking at Boston Elementary School; and,
- Utilize remaining funds to continue restoring Budget Reserves.

B. Increases in State Health Benefit Plan and Teacher Retirement System Employer Contributions

The recommended FY2018 Tentative Budget reflects an increase of \$99 per month, per participating employee in CCSD's employer contributions for continued participation of non-certified employees in the State Health Benefit Plan (SHBP), beginning in January 2018. This will result in an increase in SHBP premiums paid by CCSD of \$912,000 in 2017-18, which represents a half year of expenditures and means we can expect at least double that cost in 2018-19, assuming employer contributions remain the same.

The Teacher Retirement System of Georgia (TRS) in February announced a 17.8% hike in the employer (School District) contribution rate for the 2017-18 fiscal year, moving the rate from 14.27% to 16.81% of compensation for all TRS eligible employees. The employee contribution will remain at the maximum allowed by statute at 6%.

The financial impact on the Cherokee County School District FY2018 budget is an expected increase in the TRS line item by an estimated \$5,047,329. Correspondingly, the amount CCSD will receive from the State QBE formula will also increase due to the fact the formula will adjust to pay the higher TRS rate for salaries earned within QBE. The typical local portion of salaries (that portion not covered by the QBE formula) is 20.5% of the total. This accounts for the local supplement to the Teacher Salary Scale as well as salaries not funded under QBE (teachers allotted beyond earnings, non-QBE positions, etc.). Therefore, the net impact of the increase in the employer contribution to TRS for the FY2018 budget is estimated at \$1,034,702.

IV. ANNUAL BUDGETARY REVIEW

A. Board Member Budget Priorities Review

The recommended FY2018 Tentative Budget incorporates specific ideas and suggestions from School Board Members relative to:

- *Maintaining 180 instructional days for students;*
- *Continuing to reduce class size;*
- *Maintaining and improving access to technology in the classroom;*
- *Continuing to support the financial integrity of CCSD by providing and maintaining adequate budget reserves and reducing the reliance on short- and long-term debt;*
- *Continuing to attract and retain the best teachers, principals and support staff through reasonably priced healthcare options and competitive compensation;*
- *Maintaining or increasing resources for support functions (i.e., school nurses, graduation coaches, pupil transportation, athletics/boosters, etc.);*
- *Continuing support for the Academies initiative and investigating other potential alternative/innovative school programming models that provide effective, research-based alternative academic and career paths for students;*
- *Adopting necessary ELA materials;*
- *Changing hiring method/pay for Head Coaches of athletic program so as to promote hiring the best candidate available;*
- *Providing for additional "workforce ready" educational paths for those students who do not want to attend college or the military;*

- *Focusing on graduation rate, career readiness and vocational courses for student not inclined to attend college; and,*
- *Investigating alternative aids to teacher performance (i.e., more assistant principals to complete evaluations, remediation, coaching, follow-up and support).*

B. Committee Review

The Superintendent's Annual Budget Committee, comprised of CCSD Division Heads and Lead Principals from each Innovation Zone, conducted a comprehensive review of all major CCSD expenditures for the current fiscal year and has assisted in formulation of the recommended 2017-18 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. Budget committee members provided valuable ideas and problem-solving input during this rigorous process.

1. Teaching and Learning Review

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 \$381.9 MM in General Fund/Operating Budget total expenditures anticipated for the 2017-18 school year, \$261.3 MM (68.4%) is appropriated directly to School Instruction. Of the remaining \$120.5 MM in budgeted expenditures, \$96.5 MM (80%) is allocated to departments having a direct impact on students, such as Pupil Services, Instructional Improvement, Media Services, School Administration and Pupil Transportation. Overall, 93.6% of General Fund budgeted expenditures have a direct impact on schools and students.

2. Employee Compensation/Benefits Review

CCSD continues to be the largest employer in Cherokee County...with an expected 2017-18 school year total of approximately 5,973 employees: 4,700 full-time (3,097 Professionally Certified and 1,603 Classified) and 1,273 part-time employees. Recognizing our employees have been through some extremely difficult economic times, I am recommending funding State and Local longevity step increases for all eligible employees, beginning July 1, 2017. Additionally, recognizing the Governor's recommendation to increase the State Salary Scale for teachers by 2%, I am further recommending a 2% cost-of-living raise across all salary schedules. Additionally, I propose to raise the starting salary for beginning teachers to \$42,500, which will continue to be extremely competitive in the Metropolitan Atlanta area.

In approving this recommended increase in compensation for teachers and other eligible staff, with a budgetary impact of \$11.4 Million, the School Board continues to demonstrate its commitment to keeping CCSD employees competitive with their peers relative to compensation and benefits, thereby continuing to attract and retain the best staff possible.

3. Capital Outlay Priorities Review

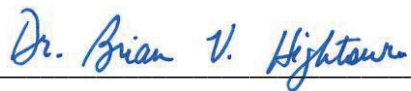
Cherokee County continues to experience student population growth...with an additional 530 students projected for the 2017-18 school year. Accordingly, continuing to address that growth with renovations of existing schools, improving safety/security, providing additional school buses to accommodate increased ridership and funding technology enhancements will require utilization of the vast majority of available capital outlay resources.

Construction funds provided by the 2012 Education Special Purpose Local Option Sales Tax (SPLOST) are budgeted in 2017-18 to finalize construction of the new Dr. Frank R. Petruzielo Educational Services Facility on Bluffs Parkway and begin the construction of a new drive/additional parking at Boston Elementary School. Additionally, funds will be used to purchase up to 12 new full-size buses to account for student population growth and place into service up to 7 smaller frame buses to serve preschool routes. As a result, the recommended FY2018 Tentative Budget addresses CCSD's immediate and long-term instructional and other support service needs and continues to fund the School Board's Five-Year Facility Plan and Three-Year Technology Plan.

V. CONCLUSION/APPRECIATION

We are grateful to Cherokee County voters for their continued support in helping the School District narrow the extraordinary funding gap between the School District's capital outlay needs and revenue through the 2016 Ed-SPLOST renewal, thereby enabling CCSD to continue to support an award-winning instructional program by addressing our most pressing construction and technology needs.

As part of the School Board's Meeting on May 18, 2017, it will be requested that the School Board review and table the Tentative Budget. At its June 15, 2017 Board Meeting, after public advertisement and public hearings as required by Georgia Law, the School Board will receive final comments on the Tentative Budget, make revisions, as necessary, and adopt a final CCSD FY2018 Budget.



BVH

BVH/KO
Attachment

cc: Annual Budget Committee
Principals
School Board Attorney
PTA Presidents

TABLE OF CONTENTS

Letter from School Superintendent

School Officials

School Board Members	1
Superintendent's Cabinet	2
Superintendent's Annual Budget Committee	3
Organizational Chart	4
Operating Overview	5

Enrollment Data

Enrollment Summary by Year	9
Chart – Enrollment Summary by Year	10

Mission Beliefs

Mission Statement	11
Belief Statement	12
Major System Priorities	13

All Funds

Proposed Budget	14
Total Budgeted Revenues	15
Budgeted Expenditures	16

General Fund

Funding Priorities	17
Revenue Comparison	19
State Earnings Comparison	20
State Austerity Reductions	21
State Equalization Funding	22
2017 Comparison of Gross Taxable Value	23
Millage Rate Comparison	24
Total Expense by Function/Object	25
Tentative 2017-18 Revenue/Appropriations	26
Total Expenses	27
Operation Expenditures per Student	28
Total Expense by Function	29
Operating Account Projected Cash Flow	30
School Staff	32

Building Fund

Funding Priorities	33
Building Fund SPLOST 2017-18	35
Facilities/Maintenance Proposed Budget	36
2017-18 Transportation Budget Estimates	39

Debt Service

Total Debt Service	40
1% Sales Tax (2013-17) Comparison of Collections	41
Review of Historical SPLOST receipts	43
Interest and Principle payment for FY 2017-18	44
Total Bond Debt Service (Chart)	45
Amortization Payments of Principal and Interest by Issue	46

Federal/State Competitive Grants

Special Revenue Funds Federal and State Grants	53
---	----

Other Funds

2017-18 Budget	54
----------------	----

School Nutrition

School Nutrition Anticipated Revenue and Expenses	55
School Nutrition 2017-18 Plans	56

Lease Purchases

Outstanding Lease Purchases (Copiers)	57
---------------------------------------	----

Tax Information

2017 Property Tax Rollback – Maintenance and Operation	64
Five Year History of Levy	65

Appendix—General Fund Line Item Budget



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

SCHOOL BOARD MEMBERS

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





SUPERINTENDENT'S CABINET 2017-18

**DR. BRIAN HIGHTOWER
SUPERINTENDENT OF SCHOOLS**

Trey Olson, Deputy Superintendent/Chief Operations Officer

Rick Beaulieu, Chief Human Resource Officer

Bobby Blount, Chief Information Officer

Dr. Nicole Holmes, Chief Academic Officer

Barbara P. Jacoby, Chief Communications Officer

Mark Kissel, Chief of Police

Mike McGowan, Chief of Staff

Kenneth Owen, Chief Financial Officer

Bill Sebring, Chief Support Services Officer

Melissa Whatley, Administrative Assistant to the Superintendent





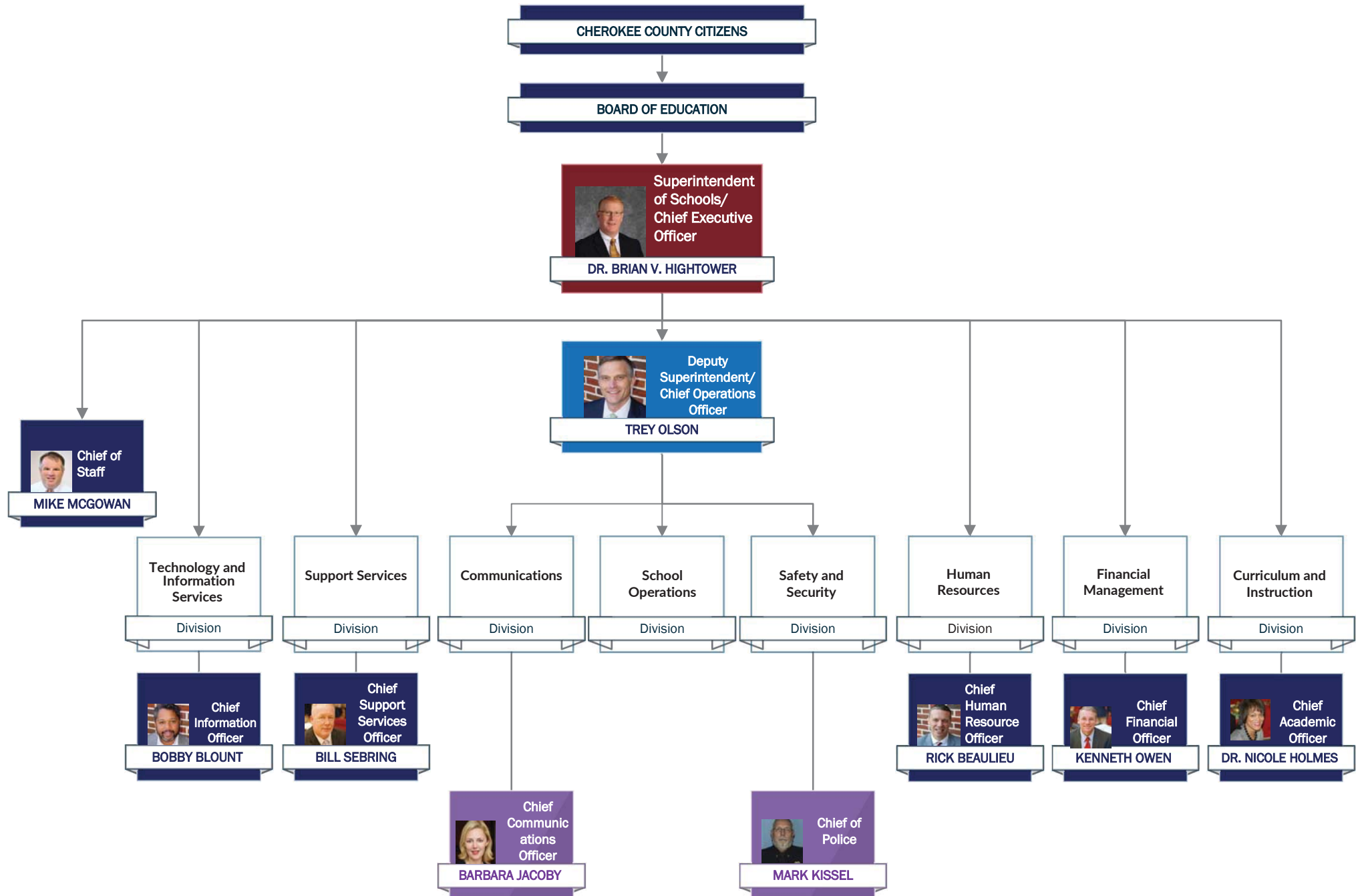
SUPERINTENDENT'S 2016-17 ANNUAL BUDGET COMMITTEE

For Preparation of the FY 2017-18 Budget

Trey Olson, Deputy Superintendent, School Operations, Personnel and Support
Rick Beaulieu, Assistant Superintendent, Personnel Management
Bobby Blount, Assistant Superintendent, Accountability, Technology and Strategic Planning
Susan McCarthy, Assistant Superintendent, Educational Programs, Student Support, and Professional Development
Kenneth Owen, Assistant Superintendent, Financial Management (Committee Chair)
Bill Sebring, Assistant Superintendent, Support Services and Facilities/Construction Management
Ronald Barnes, Director, Maintenance
Dr. Keith Bryant, Director, School Improvement and Professional Development
Marjorie DeFrank, Director, Grants Accounting, Internal Audits and Budgets
Tim Feltner, Director, Technology Services/Data Communications
Jim Georges, Director, Transportation
Charlette Green, Director, Special Education
Cathy Elliott, Director, Staffing
Dr. Nicole Holmes, Director, School Operations
Barbara Jacoby, Director, Public Information, Communications and Partnerships
Mark Kissel, Chief of School Police
Julie Little, Director, Risk Management/Safety/Benefits
Mike McGowan, Director, Strategic Planning and Intergovernmental Relations
Debra Murdock, Director, School Operations
Phil Parrott, Director, Facility Construction and Planning/Forecasting
Dr. Jennifer Scrivner, Director, Student Assessment
Dr. Adrian Thomason, Director, Staffing
Tammy Castleberry, Supervisor, Curriculum
Tina Farmer, Supervisor, School Nutrition
Carrie McGowan, Supervisor, Strategic Planning, Community Relations and Publications
Shannon Nolan, Supervisor, Purchasing
Mindy Woosley, Supervisor, Accounting/Budgets and System Applications
Mark Smith, Principal, Woodstock High School
Karen Carl, Principal, Free Home Elementary School
Dr. Susan Zinkil, Principal, Teasley Middle School
Dr. Kerry Martin, Principal, Mill Creek Middle School
Dr. Ann Gazell, Principal, Indian Knoll Elementary School
Kathleen Chandler, Principal, Bascomb Elementary School
Melissa Whatley, Executive Administrative Assistant to the Superintendent



CCSD Organizational Chart of Divisions - - SY 2017-18 and SY 2018-19



CHEROKEE COUNTY SCHOOL DISTRICT OPERATING OVERVIEW

LEGAL ENTITY

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

BUDGET PROCESS

The Cherokee County Board of Education's budget is a detailed operating plan presented in a financial format as required by the State of Georgia, which identifies estimated expenditures in relation to estimated revenues. The budget reflects the Boards' priorities and represents a process through which policy decisions are developed, implemented and controlled. The Division of Financial Management reviews the budgets for reasonableness and compliance, monitors them throughout the fiscal year and, if necessary, modifies them to assure the overall integrity of the School District's Annual Budget.

BASIS OF ACCOUNTING

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

The accrual basis of accounting is utilized by the Proprietary Fund Type and the Nonexpendable Trust Fund. Revenues are recognized when earned, and expenses are recognized when incurred.



FINANCIAL ACCOUNTS

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

- **Governmental Funds:** These funds are used to account for the programs and activities of the governmental functions of the District.
 - o **General Fund:** This fund serves as the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.
 - o **Special Revenue Fund:** These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes.
 - o **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.
 - o **Capital Outlay Funds:** These funds are used to account for financial resources to be used for acquisition or construction of capital facilities and equipment.
- **Proprietary Funds:** These funds are used to account for ongoing organizations and activities that are similar to those found in the private sector.
- **Internal Service Funds:** These funds are used to account for the financing of goods or services provided by one department or other departments of the governmental units on a cost reimbursement basis.
- **Fiduciary Funds:** These funds are used to account for assets held by the School Board on behalf of outside organizations or on behalf of other funds within the School Board.
- **Trust and Agency Funds:** These funds are used to account for assets held by Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.
- **Enterprise Funds:** These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net incomes appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURES

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



- **Object:** identifies the type of service or commodity as a result of a specific expenditure. There are seven major object categories: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses.
- **Function:** identifies group-related activities that aim to accomplish a major service or regulatory responsibility. The major categories are Instruction, Pupil Services, Improvement of Instructional Services, Educational Media Services, General Administration, School Administration, Support Services-Business, Operation and Maintenance of Plant Services, Student Transportation Services, Support Services-Central, Other Support Services, Facilities Acquisition and Construction Services, and Other Uses.
- **Facility:** is the location where costs occur (schools and departments)
- **Program:** provides information on the objectives of expenditures.
- **Fiscal Year:** the twelve-month period for which the budget applies. (7/1/17 - 6/30/18)
- **Grant:** State and Federal grants are identified for reporting by code numbers assigned by Department of Education.
- **Project/Reporting:** is used to account for expenditures on projects funded through grants and to account for construction projects.

REVENUE SOURCES

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

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

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. **State funding as a percent of total revenue is 45.2% for 2017-18.**



Local Support – Local revenue for school support is derived almost entirely 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 5 mill levy on its equalized, adjusted tax digest. In addition, school boards are allowed to levy property taxes in excess of the required 5 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. **Local funding as a percent of total revenue is 52.2% for 2017-18.**

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. **Federal funding as a percent of total revenue is 2.6% for 2017-18.**

CAPITAL OUTLAY BUDGET PROCESS

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

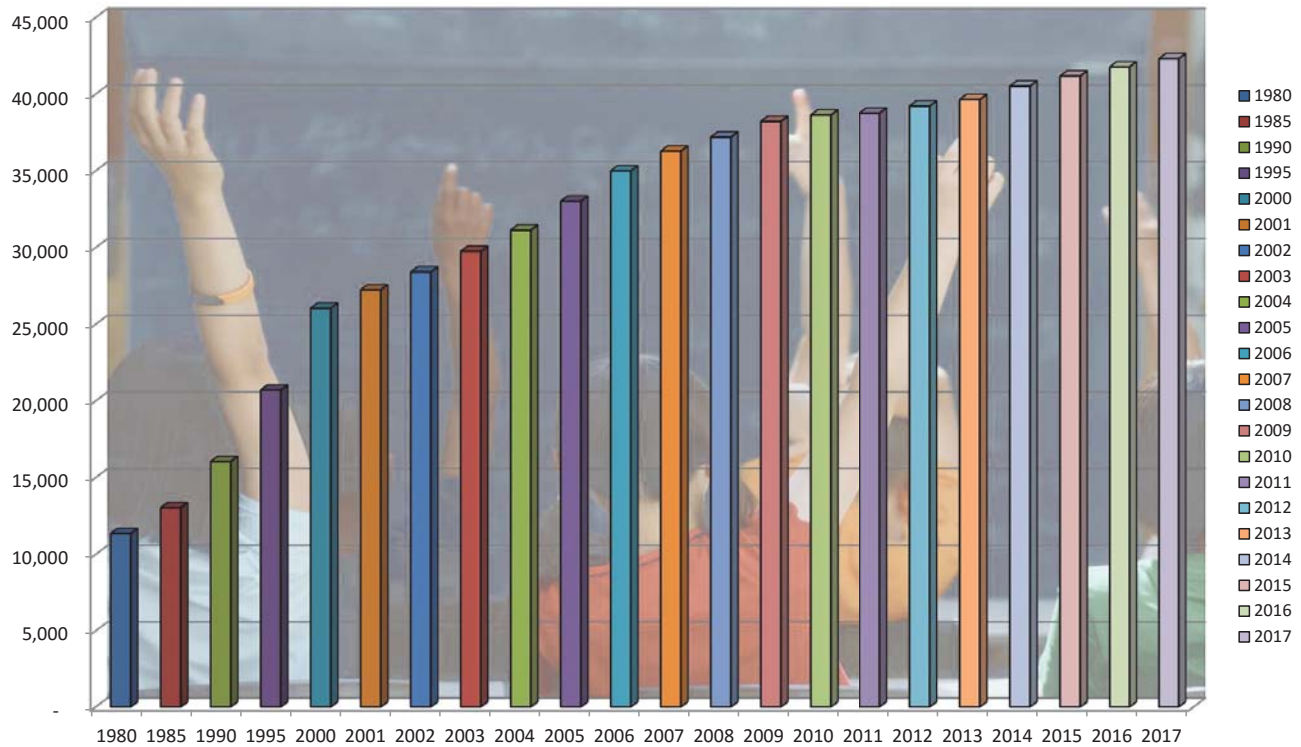
- State Sources (Requires Legislative Approval):
 1. Georgia State Financing Investment Commission (GSFIC)
 2. Capital Outlay Entitlement
- Local Sources:
 1. 1% Special Local Option Sales Tax Collections
 2. Interest on Investments
 3. Transfers

The determination of the capital outlay budget is made in a multi-step process. The major components of the capital outlay budget are facilities projects, land acquisitions, technology and miscellaneous repair/renovations. New school projects are budgeted over a multiple-year period and the annual appropriation amounts are determined based on the latest approved project budgets. All budget requests were submitted to the Annual Budget Committee for review prior to Board consideration and approval.

CHEROKEE COUNTY ENROLLMENT SUMMARY BY YEAR
SEPTEMBER 1973 - PROJECTED SEPTEMBER 2017

<u>School Year</u>	<u>1st Month Enrollment</u>	<u>Increase</u>	<u>% Increase</u>
September 1973	8,424	N/A	
September 1974	8,683	259	3.1%
September 1975	8,940	257	3.0%
September 1976	9,311	371	4.1%
September 1977	9,783	472	5.1%
September 1978	10,174	391	4.0%
September 1979	10,823	649	6.4%
September 1980	11,359	536	5.0%
September 1981	11,508	149	1.3%
September 1982	11,702	194	1.7%
September 1983	12,012	310	2.6%
September 1984	12,447	435	3.6%
September 1985	13,044	597	4.8%
September 1986	13,737	693	5.3%
September 1987	14,544	807	5.9%
September 1988	14,956	412	2.8%
September 1989	15,317	361	2.4%
September 1990	16,047	730	4.8%
September 1991	16,936	889	5.5%
September 1992	17,978	1,042	6.2%
September 1993	18,742	764	4.2%
September 1994	19,614	872	4.7%
September 1995	20,703	1,089	5.6%
September 1996	22,271	1,568	7.6%
September 1997	23,322	1,051	4.7%
September 1998	24,444	1,122	4.8%
September 1999	25,001	557	2.3%
September 2000	26,046	1,045	4.2%
September 2001	27,242	1,196	4.6%
September 2002	28,403	1,161	4.3%
September 2003	29,752	1,349	4.7%
September 2004	31,138	1,386	4.7%
September 2005	33,026	1,888	6.1%
September 2006	34,996	1,970	6.0%
September 2007	36,276	1,280	3.7%
September 2008	37,199	923	2.5%
September 2009	38,225	1,026	2.8%
September 2010	38,636	411	1.1%
September 2011	38,761	125	0.3%
September 2012	39,205	444	1.1%
September 2013	39,644	439	1.1%
September 2014	40,517	873	2.2%
September 2015	41,169	652	1.6%
September 2016	41,769	600	1.5%
Projected September 2017	42,299	530	1.3%

Cherokee County Enrollment Summary by Year September 1980 - Projected September 2017





OUR MISSION

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





OUR BELIEFS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





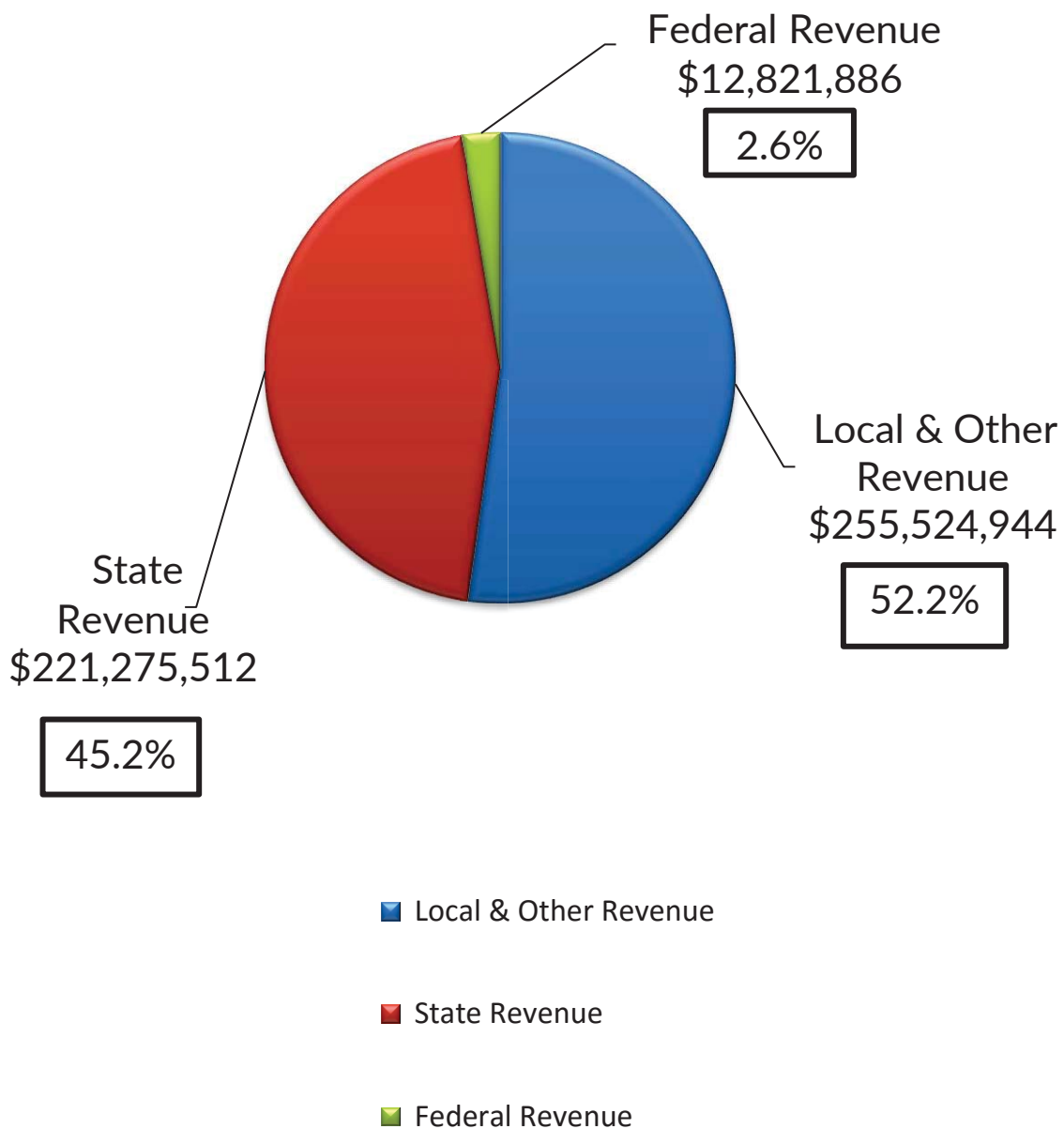
MAJOR SYSTEM PRIORITIES

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

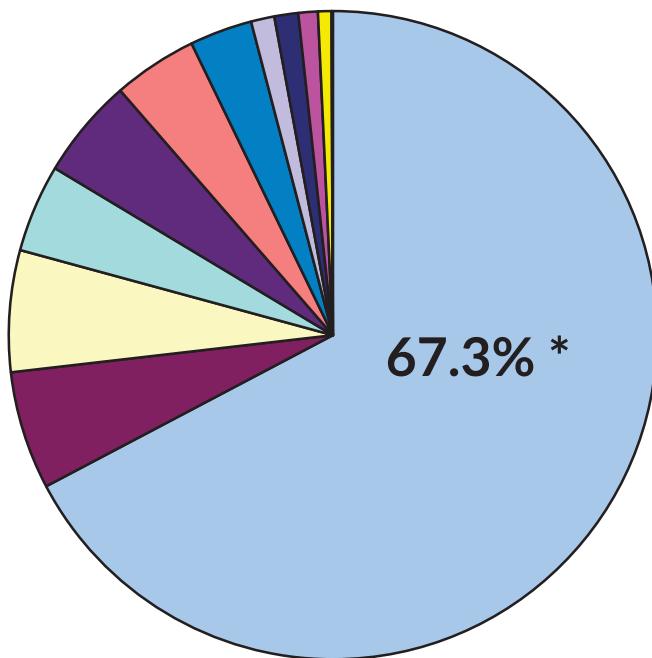
**CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2017 - JUNE 30, 2018**

	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE 1% BOND FUND	FED./STATE/COMP. GRANTS	SCHOOL FOOD SERVICE	OTHER FUNDS
REVENUE							
Local & Other Revenue	\$ 255,524,944	\$ 178,933,140	\$ 35,168,696	\$ 34,065,472	\$ -	\$ 7,350,150	\$ 7,486
State Revenue	221,275,512	206,164,454	-	-	14,670,964	440,094	-
Federal Revenue	12,821,886	168,238	-	2,949,636	-	9,704,012	-
TOTAL REVENUE	\$ 489,622,342	\$ 385,265,832	\$ 35,168,696	\$ 37,015,108	\$ 14,670,964	\$ 17,494,256	\$ 7,486
INCOMING TRANSFERS	935,000	-	-	-	-	-	935,000
BEGINNING BALANCES	99,870,778	46,615,387	12,662,618	35,232,522	-	3,824,292	1,535,959
TOTAL	\$ 590,428,120	\$ 431,881,219	\$ 47,831,314	\$ 72,247,630	\$ 14,670,964	\$ 21,318,548	\$ 2,478,445
EXPENDITURES							
Instruction	\$ 269,550,135	261,317,750	-	-	\$ 8,232,385	-	-
Pupil Services	16,845,344	13,314,452	-	-	3,530,892	-	-
Inst. Improvement	12,496,476	10,293,830	-	-	2,202,646	-	-
Media Services	4,669,275	4,669,275	-	-	-	-	-
General Admin	3,886,013	2,841,065	-	-	141,951	-	\$ 902,997
School Admin	23,607,407	23,607,407	-	-	-	-	-
Business Services	2,678,499	2,678,499	-	-	-	-	-
Maint & Operation	24,276,398	24,276,398	-	-	-	-	-
Transportation	20,061,612	19,765,961	-	-	295,651	-	-
Central Support Serv.	4,766,150	4,766,150	-	-	-	-	-
Other Support Serv.	267,439	-	-	-	267,439	-	-
School Food Services	17,538,382	-	-	-	-	\$ 17,538,382	-
Building Const.	19,060,792	582,057	\$ 18,478,735	-	-	-	-
Debt Service	53,359,883	13,780,068	-	\$ 39,579,815	-	-	-
TOTAL EXPENDITURES	\$ 473,063,805	\$ 381,892,912	\$ 18,478,735	\$ 39,579,815	\$ 14,670,964	\$ 17,538,382	\$ 902,997
OUTGOING TRANSFERS	935,000	935,000	-	-	-	-	-
ENDING BALANCES	116,429,315	49,053,307	29,352,579	32,667,815	-	3,780,166	1,575,448
TOTAL	\$ 590,428,120	\$ 431,881,219	\$ 47,831,314	\$ 72,247,630	\$ 14,670,964	\$ 21,318,548	\$ 2,478,445

Fiscal Year 2017-18
Total Budgeted Revenues
All Funds: \$489,622,342



Fiscal Year 2017-18 Budgeted Expenditures All Funds



■ Instruction (67.3%)	\$ 269,550,135
■ School Admin (5.9%)	23,607,407
■ Maint & Ops (6.1%)	24,276,398
■ School Food Serv. (4.4%)	17,538,38
■ Transportation (5.0%)	20,061,612
■ Pupil Services (4.2%)	16,845,344
■ Inst. Improvement (3.1%)	12,496,47
■ Media Services (1.2%)	4,669,275
■ Central Supp. Serv. (1.2%)	4,766,150
■ General Admin (1.0%)	3,886,013
■ Business Services (0.7%)	2,678,499
■ Other Support Serv. (0.1%)	267,439
TOTAL (State, Federal, Local)	\$400,643,130
Building Const. (1% SPLOST)	19,060,792
Debt Service	53,359,883
TOTAL	\$473,063,805

2017-18 Funding Priorities

General Fund

The Superintendent's Recommended FY 2017-18 Tentative Budget provides funding for implementation of the following General Fund Priorities:

- I. **Continuing to attract, retain and train the best teachers, principals, and support staff by ensuring competitive employee compensation and benefits.**
 - Districtwide addition of 5 elementary classroom teachers, to reduce class size and assure appropriate staffing levels to support instruction. \$377,500
 - Provide annual salary schedule longevity step raise for all eligible certified and support staff 6,400,000
 - Provide 2% cost of living raise to all eligible employees 5,034,036
 - Provide local funding to continue competitive employee fringe benefits and to address extraordinary cost increases in employer contributions to State Health and Teacher Retirement 1,946,702

- II. **Establishing internationally competitive standards for student performance and an accountability system and policy framework designed to ensure that all students are challenged individually and collectively to meet more rigorous standards.**
 - Through the use of new flexibility options and conversion of existing Teachers on Special Assignment (TSAs), each elementary school will have the ability to utilize Instructional Lead Strategists (ILS) to increase student achievement in literacy and math while also meeting Response to Intervention (RTI) requirements; \$1,425,000
 - Adopt comprehensive English Language Arts (ELA) Instructional Resources for grades K-5 3,000,000
 - 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) 57,200
 - Utilize two additional Curriculum Content Coordinators within the Division of Curriculum and Instruction to provide content support and leadership in the areas of Literacy and Social Studies/CTAE 135,592

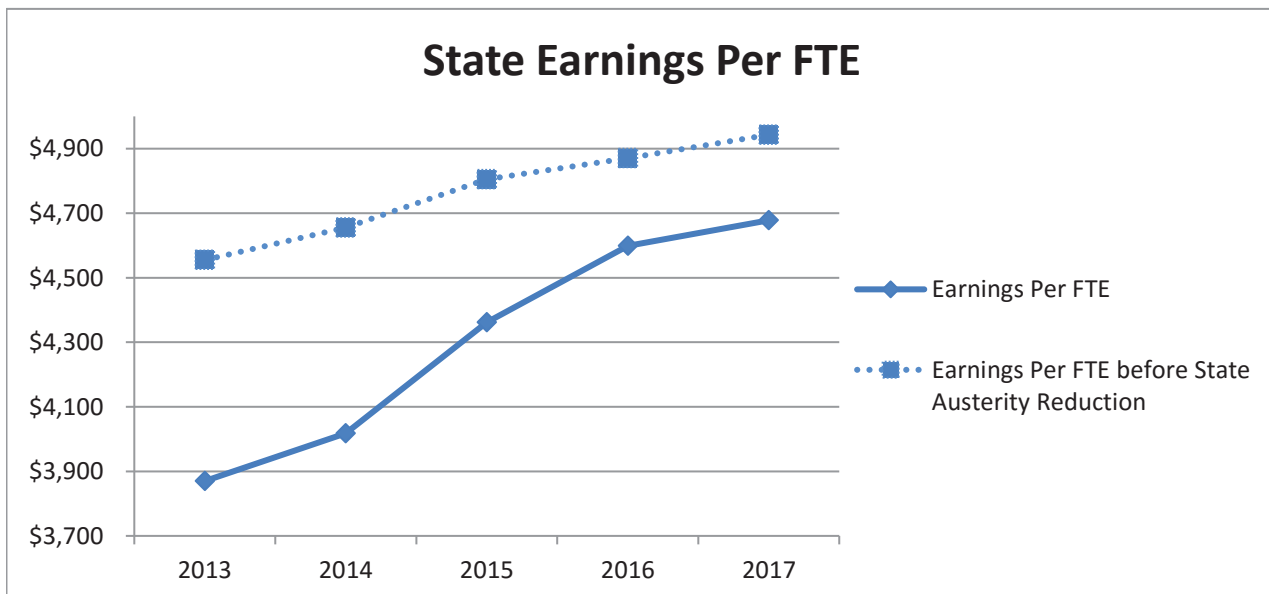
• Add a Supervisor of Support Services to the Division of School Operations to provide leadership and support to the critical areas of Counseling, Social Work and Nursing Services	123,000
III. Addressing student population growth, recognizing there is a significant gap between the school district's facilities and technology needs and available capital outlay revenue.	
• Hire 41 classroom teachers, 4 Assistant Principals, 2 Counselors, 4 bus drivers, 3 Clerks and 2 Teachers on Special Assignment to address student population growth	4,222,000
TOTAL – 2017-18 General Fund Priorities	<u>\$22,721,030</u>

GENERAL FUND REVENUE
COMPARISON OF 2016-17 TO TENTATIVE 2017-18

	FTE	2017-18 Tentative Budget	Inc/(Dec) Over 2016-17
STATE REVENUE			
QBE Formula Earnings	42,275	\$ 245,056,938	\$ 14,249,349
Categorical Grants			
Pupil Transportation Program		2,091,711	68,307
Nursing		836,749	62,160
Education Equalization Funding		-	-
Total Earnings for Quality Basic Education		\$ 247,985,398	\$ 14,379,816
<u>Less: Current Year Local Fair Share</u>		(43,180,097)	3,163,434
Austerity Reduction		(4,012,602)	36,065
State Earnings for Quality Basic Education		\$ 200,792,699	\$ 11,180,317
State QBE Mid-Term Allocation Adjustment (Estimated)	157	3,309,343	109,278
Other State Funds and Medicaid Reimbursement		2,062,412	614,585
TOTAL STATE FUNDING	42,432	\$ 206,164,454	\$ 11,904,180
FEDERAL FUNDS			
Grants		\$ 168,238	\$ 46,548
Federal Stimulus Funds (ARRA)		-	-
TOTAL FEDERAL FUNDS		\$ 168,238	\$ 46,548
LOCAL REVENUE			
School Tax		\$ 161,384,263	\$ 15,681,278
Tuition/Testing		250,907	14,380
Earnings on Investments		60,908	46,034
Rental of Property		169,169	(98,306)
Indirect Cost Recoveries		75,501	501
Surplus Property		124,556	(38,089)
Tax Anticipation Note		13,750,000	(4,250,000)
Other (e.g., School Reimbursements, etc.)		3,117,836	(687,830)
TOTAL LOCAL REVENUE		\$ 178,933,140	\$ 10,667,968
BEGINNING FUND BALANCE			
Including Reserves for Encumbrances, and Inventories			
Carried Forward		46,615,387	3,550,602
TOTAL ESTIMATED REVENUE AND FUND BALANCE	41,727	\$ 431,881,219	\$ 18,266,045

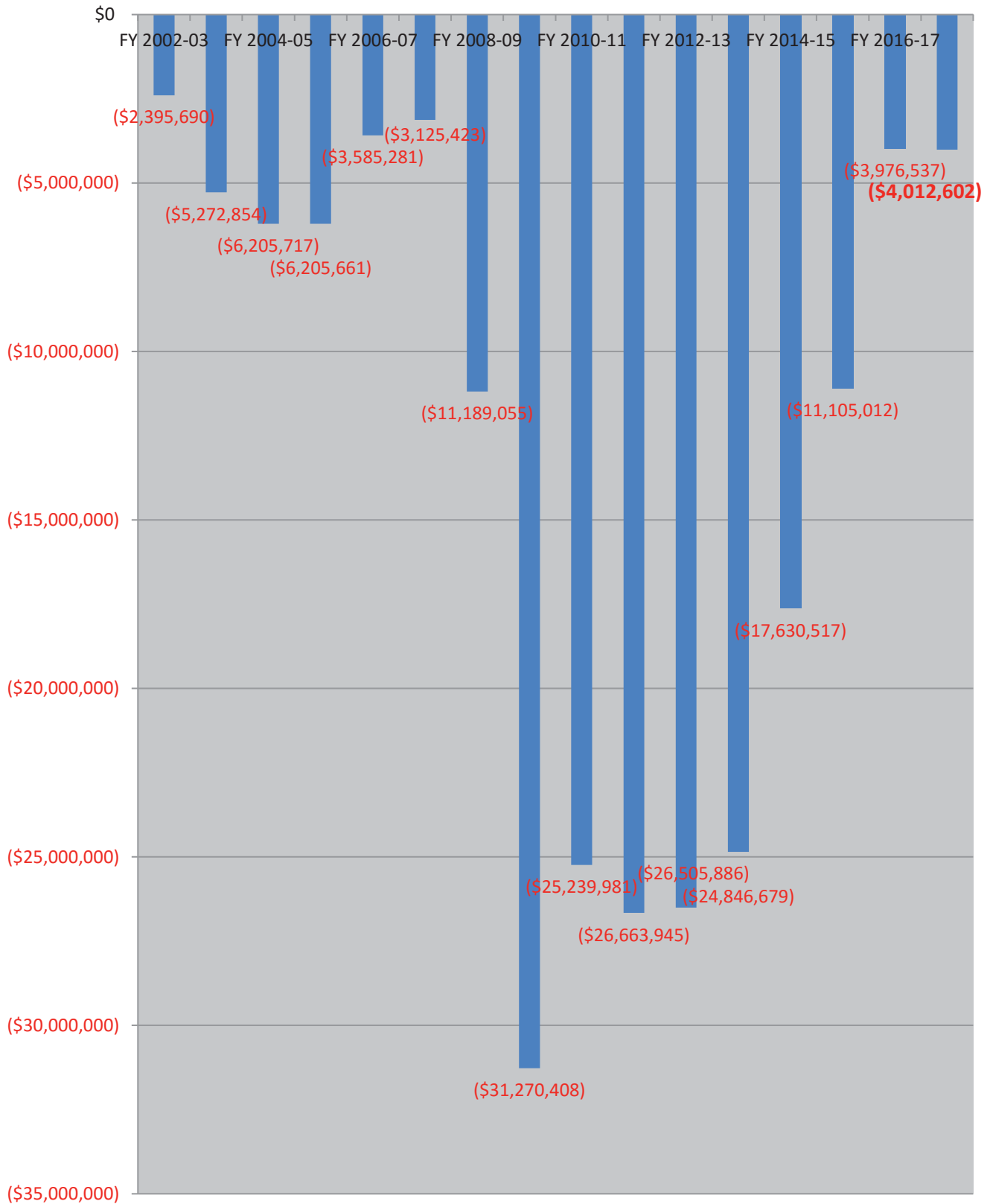
**CHEROKEE COUNTY SCHOOL DISTRICT
GEORGIA STATE DEPARTMENT OF EDUCATION
EARNINGS COMPARISON FOR FY 2013-14, 2014-15, 2015-16, 2016-17, 2017-18**

	State Earnings FY 2015-16	State Earnings FY 2016-17	Tentative State Earnings FY 2017-18
Total Earnings for Quality Basic Education	\$ 224,543,062	\$ 230,552,641	\$ 245,056,938
State Equalization Funding Grant	2,409,509	-	-
Nursing Services	768,528	797,486	\$ 836,749
Midterm Adjustment for Growth	3,517,370	3,245,055	\$ 3,309,343
Local Fair Share Reduction (5 Mills)	(36,258,208)	(40,016,663)	\$ (43,180,097)
Austerity Reduction	(11,088,905)	(3,978,206)	\$ (4,012,602)
Pupil Transportation	2,038,989	2,079,785	\$ 2,091,711
Other State Funds	1,360,913	1,447,827	\$ 1,183,357
STATE FUNDING FOR EDUCATION	\$ 187,291,258	\$ 194,127,925	\$ 205,285,399
TOTAL FTE	40,722	41,502	42,275
EARNINGS PER FTE	\$ 4,599	\$ 4,678	\$ 4,856



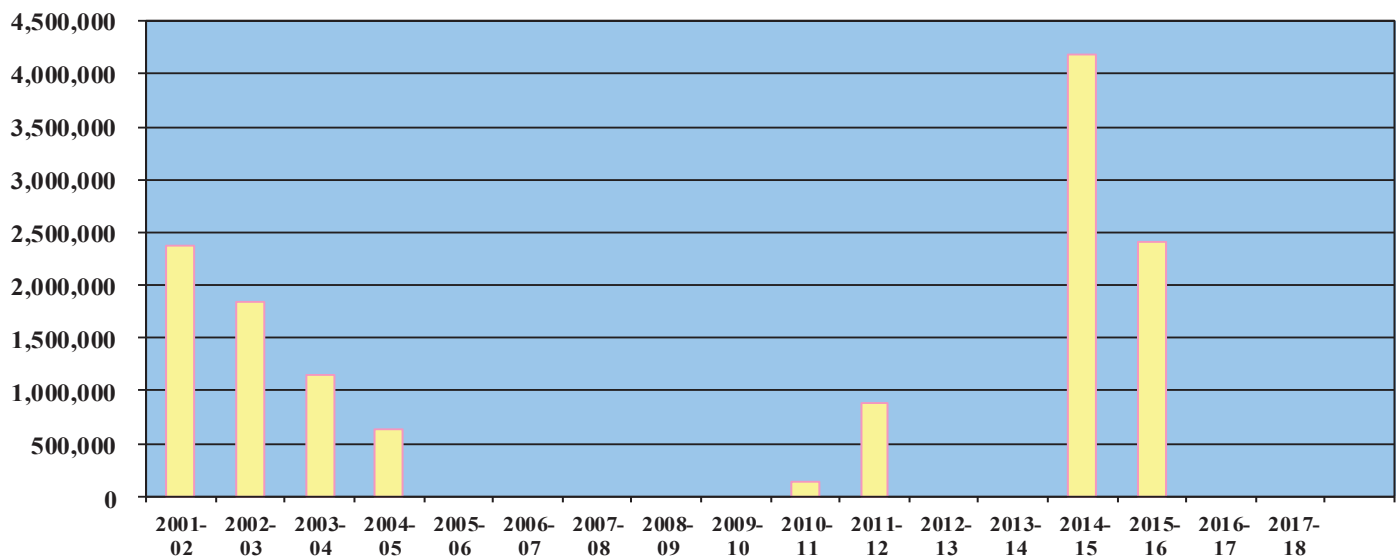
<u>Change in Earnings from 2016-17:</u>	<u>FY 2017-18</u>
Local Fair Share	(\$3,163,434)
Austerity Reduction	(\$36,065)

Austerity Reductions (State Amended Formula Adjustment)



The fifteen year cumulative total of "Austerity Reductions" is \$209.2 Million. The loss of \$4.01 Million in FY 2017-18 equates to approximately 55 additional teaching positions.

STATE EQUALIZATION FUNDING 2001-02 to 2017-18



2001-02 -	\$2,367,894
2002-03 -	\$1,835,635
2003-04 -	\$1,143,401
2004-05 -	\$ 628,152
2005-06 -	\$ -0-
2006-07 -	\$ -0-
2007-08 -	\$ -0-
2008-09 -	\$ -0-
2009-10	\$ -0-
2010-11	\$ 132,230
2011-12	\$ 875,920
2012-13	\$ -0-
2013-14	\$ -0-
2014-15	\$4,180,813
2015-16	\$2,409,509
2016-17	\$ -0-
2017-18	\$ -0-

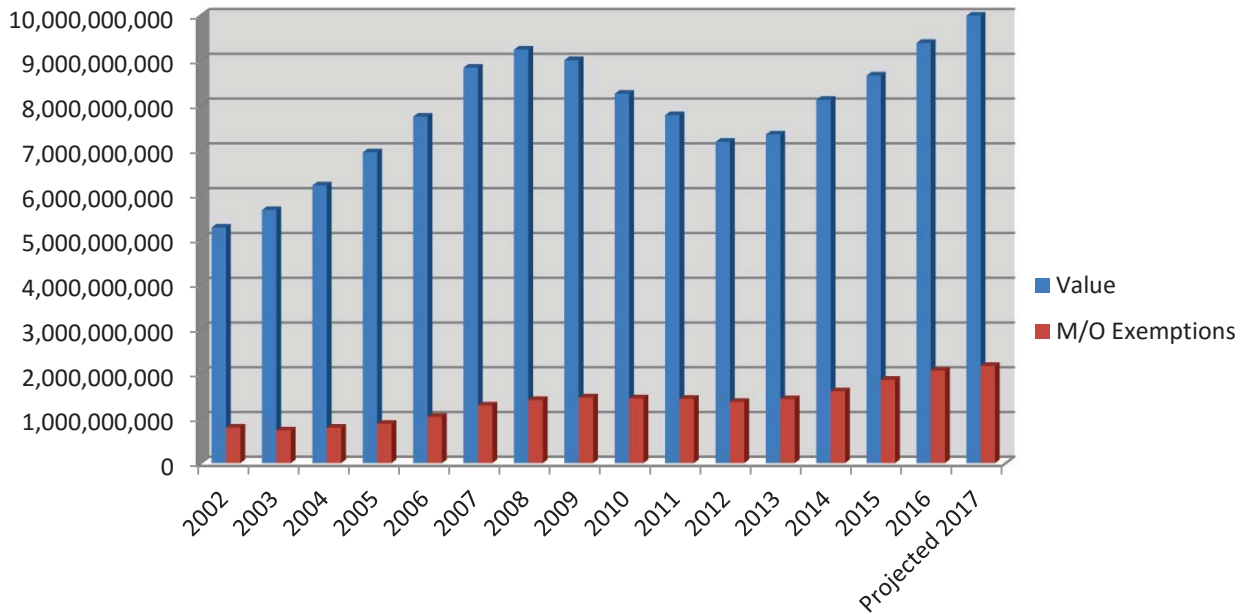
In FY 2004-05 under House Bill 1187, State Equalization Funding was phased out over a six fiscal year period for counties above the State average in wealth, which included Cherokee County (until fiscal year 2010-11 when the School District again qualified for funding for two years.) In fiscal year 2013-14, again the State Legislature cut funding to counties considered more wealthy than others (which included Cherokee County.) In fiscal years 2014-15 through 2015-16 the School District qualified for funding due to declining property values in previous years. For fiscal year 2017-18, Cherokee County does not qualify for Equalization funding due to relative property values as compared to other counties in Georgia.

State Equalization Funding

(Equalizes Property Value Between Counties State-Wide)

2017 COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE

Tax Digest Value/M&O Exemptions



Digest Year	40% Value	M/O Exemptions	Taxable Value**	%Increase/ (Decrease)**
2002	5,265,433,460	(795,243,475)	4,470,189,985	14.70
2003	5,656,795,930	(732,347,900)	4,924,448,030	7.40
2004	6,205,449,256	(792,582,693)	5,412,866,563	9.60
2005	6,944,043,799	(879,069,800)	6,064,973,999	11.90
2006	7,741,323,239	(1,033,767,372)	6,707,555,867	10.60
2007	8,833,091,808	(1,290,095,321)	7,542,996,487	12.00
2008	9,237,603,402	(1,412,568,090)	7,825,035,212	3.70
2009	9,001,790,326	(1,469,174,114)	7,532,616,212	(3.80)
2010	8,251,778,992	(1,449,488,717)	6,802,290,275	(10.70)
2011	7,774,299,307	(1,438,332,946)	6,335,966,361	(7.36)
2012	7,195,760,040	(1,369,158,690)	5,826,601,350	(9.02)
2013	7,342,185,046	(1,431,338,403)	5,910,846,643	1.44
2014	8,117,003,864	(1,607,613,814)	6,509,390,050	10.12
2015	8,658,709,442	(1,863,949,175)	6,794,760,267	4.38
2016	9,384,998,956	(2,070,919,374)	7,314,079,582	7.64
Projected 2017	9,995,023,888	(2,174,465,343)	7,820,558,545 *	6.50

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

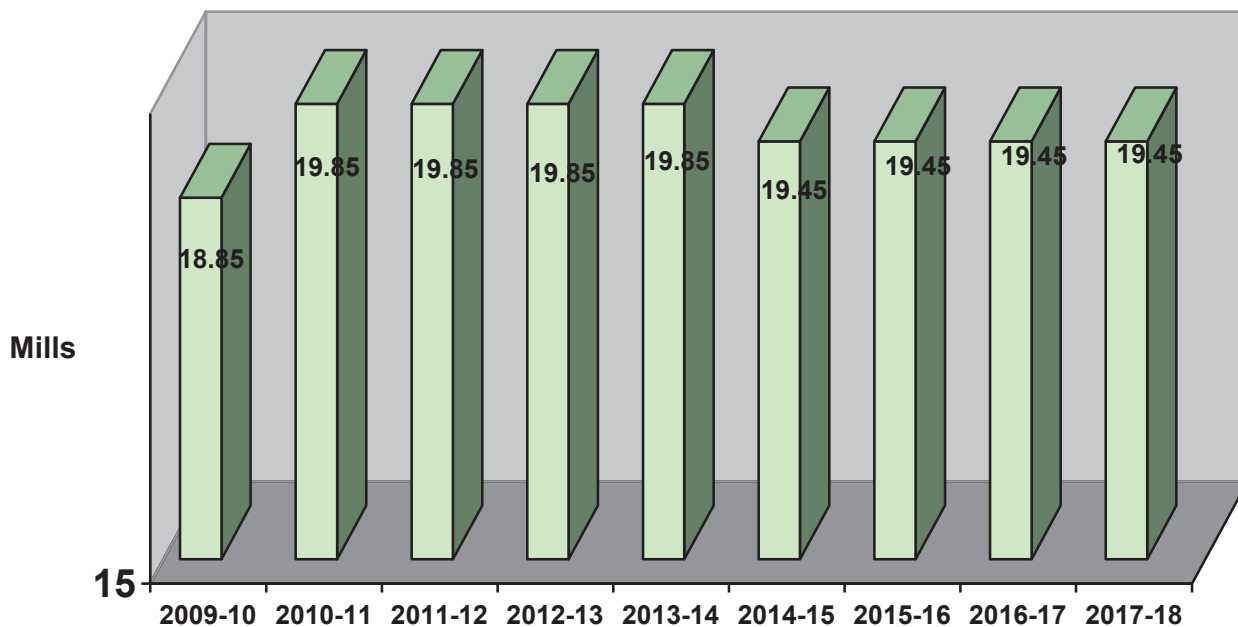
** Taxable Value and % Increase/Decrease are preliminary and prior to appeals and adjustments.

COMPARISON OF 2016-17 MILLAGE RATE TO RECOMMENDED 2017-18 MILLAGE RATES

In order to participate in the State's Quality Basic Education (QBE) Program, the School District is obligated to contribute a "required local effort" amount, determined by the State to be equal to a five mill levy on the equalized, adjusted Cherokee County Property Tax Digest. This required local effort will be \$43,180,097 in 2017-18. Cherokee County Government also assesses taxpayers 2.10% or 0.4 mills annually (\$2,601,995) to collect local taxes, which is also included in the public schools Maintenance and Operation millage rate. **For Fiscal Year 2017-18 the millage rate will be 19.45 with 18.95 mills going toward Maintenance and Operation costs and .50 mills going toward repayment of bonds issued in previous years.**

	Final 2016-17 Millage Rates	Tentative 2017-18 Millage Rates	Increase/ (Decrease)
• Maintenance & Operation Millage State of Georgia Required Local Effort Quality Basic Education	5.45	5.52	0.07
• Assessment by County Government for Reimbursement of Tax Collection Costs (2.10%)	0.40	0.38	(0.02)
• Maint. & Operation	13.60	13.05	(0.55)
• Debt Service	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL MILLAGE	<u>19.45</u>	<u>19.45</u>	<u>0.00</u>

Millage for Maintenance & Operation/Debt Service



Maintenance/Operation	18.95
Debt Service	<u>.50</u>
Total	19.45

GENERAL FUND
TOTAL EXPENSE BY FUNCTION/OBJECT
2017-18 BUDGET

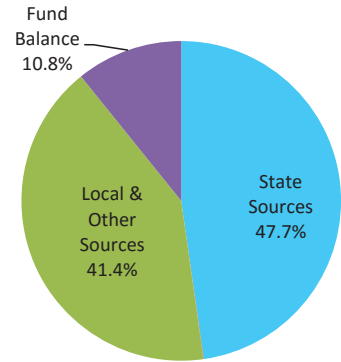
				IMPROVE									
			PUPIL	INSTRUCTION.	EDUCATION	GENERAL	SCHOOL	BUSINESS	OPERATIONS		CENTRAL	OTHER	CAP. OUTLAY
		INSTRUCTION	SERVICES	SVCS	MEDIA	ADMIN	ADM	SERVICES	& MAINTEN	TRANSPORT	SUPPORT	SUPPORT	TRANS. OUT
	TOTAL	1000	2100	2210	2220	2300	2400	2500	2600	2700	2800	2900	DEBT SERV.
Salaries & Wages	\$ 237,308,098	\$ 181,560,120	\$ 8,778,261	\$ 6,943,287	\$ 2,918,757	\$ 1,544,279	\$ 16,622,040	\$ 1,675,130	\$ 4,298,448	\$ 11,707,831	\$ 1,259,945	\$ -	\$ -
Employee Benefits	\$ 92,519,111	70,472,104	3,363,969	2,608,642	1,140,283	584,335	6,668,651	743,502	1,708,184	4,736,552	492,889	-	-
SUB - TOTAL	\$ 329,827,209	\$ 252,032,224	\$ 12,142,230	\$ 9,551,929	\$ 4,059,040	\$ 2,128,614	\$ 23,290,691	\$ 2,418,632	\$ 6,006,632	\$ 16,444,383	\$ 1,752,834	\$ -	\$ -
Purchased Svcs.	\$ 10,169,642	\$ 265	\$ 1,094,315	\$ 130,982	\$ -	\$ 63,007	\$ -	\$ 75,507	\$ 6,370,358	\$ 197,645	\$ 2,237,563	\$ -	\$ -
Legal Svcs.						\$ 356,972							
Parts & Supplies	\$ 998,771	-	-	-	-	-	-	-	-	998,771	-	-	-
Water & Sewer	\$ 1,137,249	-	-	-	-	-	-	-	1,137,249	-	-	-	-
Per Diem of Board Members	\$ 54,600	-	-	-	-	54,600	-	-	-	-	-	-	-
Repairs & Maintenance	\$ 4,249,389	13,499	-	-	1,200	265	12,108	1,207	4,220,610	-	500	-	-
Rental of Bldgs and Equip.	\$ 53,000	-	-	-	-	-	-	-	-	53,000	-	-	-
Insurance	\$ 3,095	-	-	-	-	3,095	-	-	-	-	-	-	-
Communications	\$ 493,052	-	13,585	35,205	-	13,519	235,409	17,917	79,510	86,820	7,587	-	3,500
Travel	\$ 195,271	56,580	29,883	69,750	-	13,747	994	3,210	5,225	10,497	5,385	-	-
Other Purchase Services	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	\$ 2,586,463	2,012,307	32,215	278,302	101,249	5,953	59,290	24,079	26,250	19,890	26,928	-	-
Computer Software	\$ 3,003,604	2,000,000	-	51,144	-	-	-	118,672	27,750	139,000	667,038	-	-
Equipment under \$1,000	\$ 1,567,146	787,289	1,500	16,944	19,966	1,000	8,915	6,105	50,310	40,310	56,250	-	578,557
Fuel & Lubricants	\$ 1,638,129	-	-	-	-	-	-	-	-	1,638,129	-	-	-
Utilities (Gas, Electricity)	\$ 6,205,515	-	-	-	-	-	-	-	6,205,515	-	-	-	-
Textbooks	\$ 3,195,000	3,195,000	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	\$ 477,550	5,310	-	4,490	462,052	1,783	-	175	-	1,965	1,775	-	-
Equipment over \$1,000	\$ 988,659	774,636	-	16,255	25,768	-	-	-	89,200	80,550	2,250	-	-
Computers	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Dues & Fees	\$ 912,529	440,640	725	138,830	-	198,510	-	12,995	57,789	55,000	8,040	-	-
Other	\$ 30,068	-	-	-	-	-	-	-	-	-	-	-	30,068
Transfer to Other Funds	\$ 935,000	-	-	-	-	-	-	-	-	-	-	-	935,000
Debt Service	\$ 13,750,000	-	-	-	-	-	-	-	-	-	-	-	13,750,000
SUB - TOTAL	\$ 52,643,732	\$ 9,285,526	\$ 1,172,223	\$ 741,902	\$ 610,235	\$ 712,451	\$ 316,716	\$ 259,867	\$ 18,269,766	\$ 3,321,577	\$ 3,013,316	\$ -	\$ 15,297,125
TOTALS	\$ 382,827,912	\$ 261,317,750	\$ 13,314,452	\$ 10,293,830	\$ 4,669,275	\$ 2,841,065	\$ 23,607,407	\$ 2,678,499	\$ 24,276,398	\$ 19,765,960	\$ 4,766,150	\$ -	\$ 15,297,125

GENERAL FUND BUDGET

TENTATIVE 2017-18 REVENUE / APPROPRIATIONS

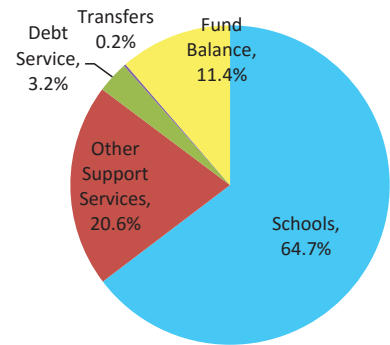
REVENUE

	2017-18 Tentative Budget	Inc/(Dec) Over 2016-17
State Sources	206,164,454	\$ 11,904,180
Federal Sources	168,238	46,548
Local & Other Sources	178,933,140	10,667,968
Beginning Fund Balance	46,615,387	
TOTAL REVENUE AND FUND BALANCE	\$ 431,881,219	\$ 22,618,696

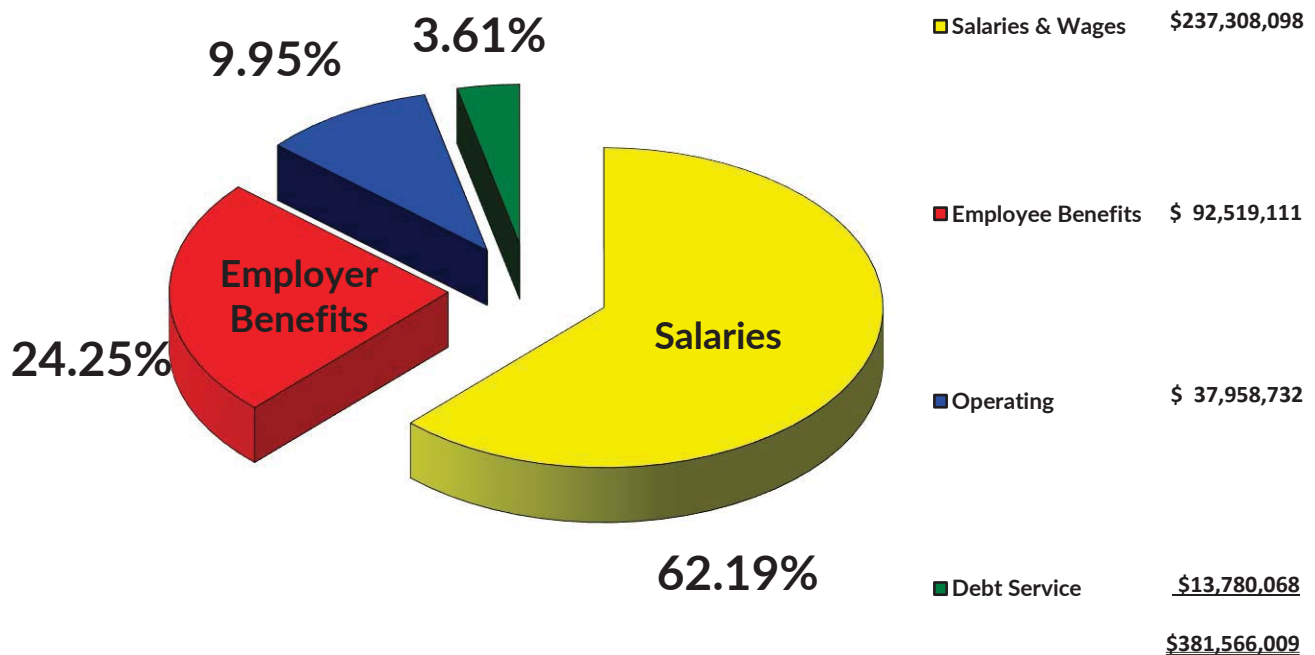


APPROPRIATIONS

	2017-18 Tentative Budget	Inc/(Dec) Over 2016-17
Direct School Appropriations	\$ 279,301,477	\$ 19,557,631
Other Support Services	88,811,367	6,659,900
Debt Service (TAN)	13,780,068	(4,264,682)
Transfers	935,000	287,342
Ending Fund Balance	49,053,307	378,505
TOTAL BUDGET	\$ 431,881,219	\$ 22,618,696

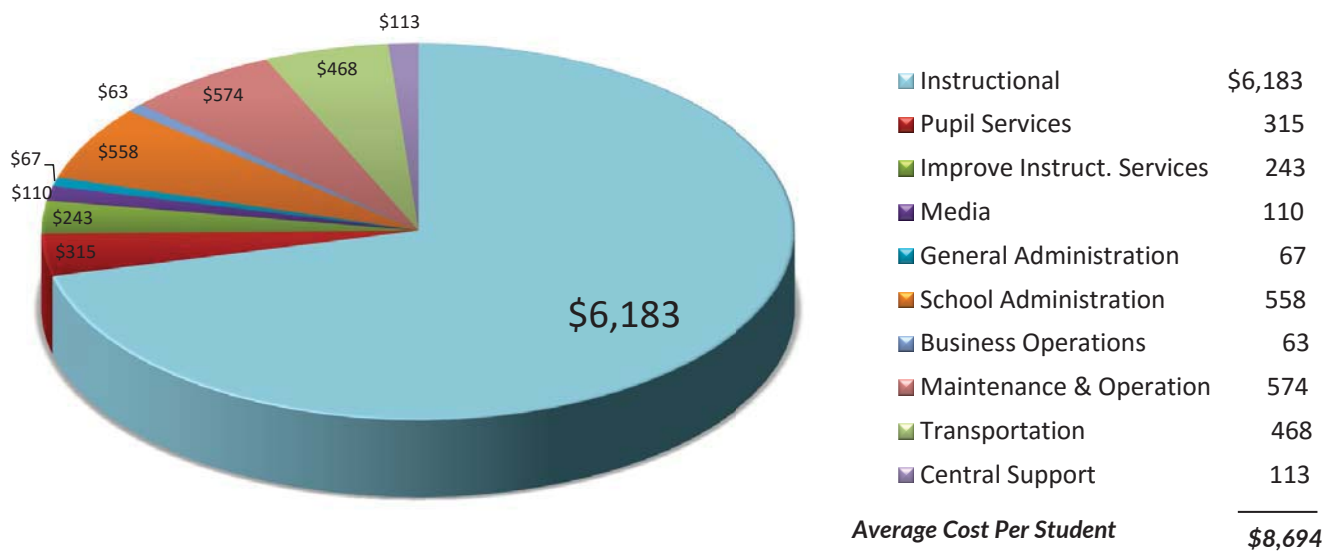


General Fund Total Expenses FY 2017-18

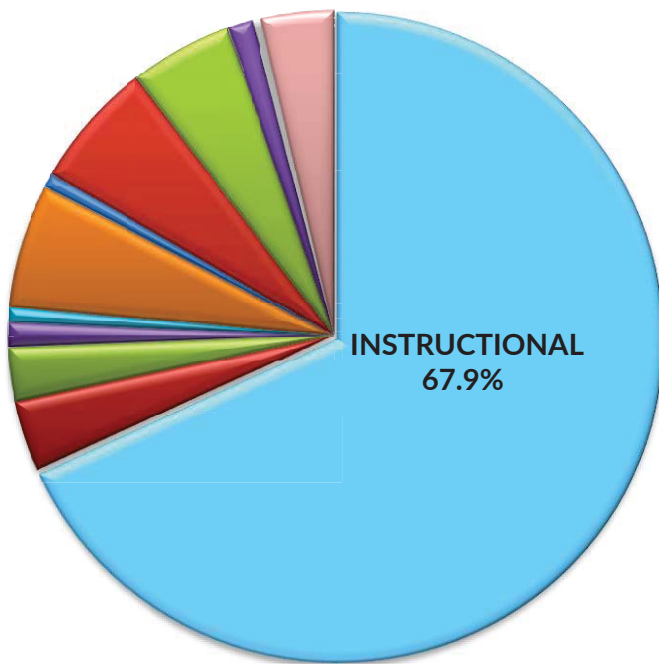


Salaries and Employer Benefits are 86.44% of Total Operational Expenses

FY 2017-18
 Operational Expenditures Per Student
 Based on Enrollment of 42,275 Projected for September 2017
 \$8,694



General Fund (Operating Account) Total Expense by Function FY 2017-18 Budget



Instruction 67.89%	\$261,317,750
Pupil Services 3.46%	13,314,452
Inst. Improvement 2.67%	10,293,830
Media Services 1.21%	4,669,275
General Admin. 0.74%	2,841,065
School Admin. 6.13%	23,607,407
Business Services 0.70%	2,678,499
Maint & Operation 6.31%	24,276,398
Transportation 5.14%	19,765,961
Central Support Serv. 1.24%	4,766,150
Other Support Serv. 0%	0
Capital Improvements 0.15%	582,057
Transfers 0.78%	935,000
Debt Service (TAN) 3.58%	13,780,068
	\$382,827,912

67.9% of The School District's Operational Budget will be spent in the classroom.

**General Fund
Projected Cash Flow
2017-18**

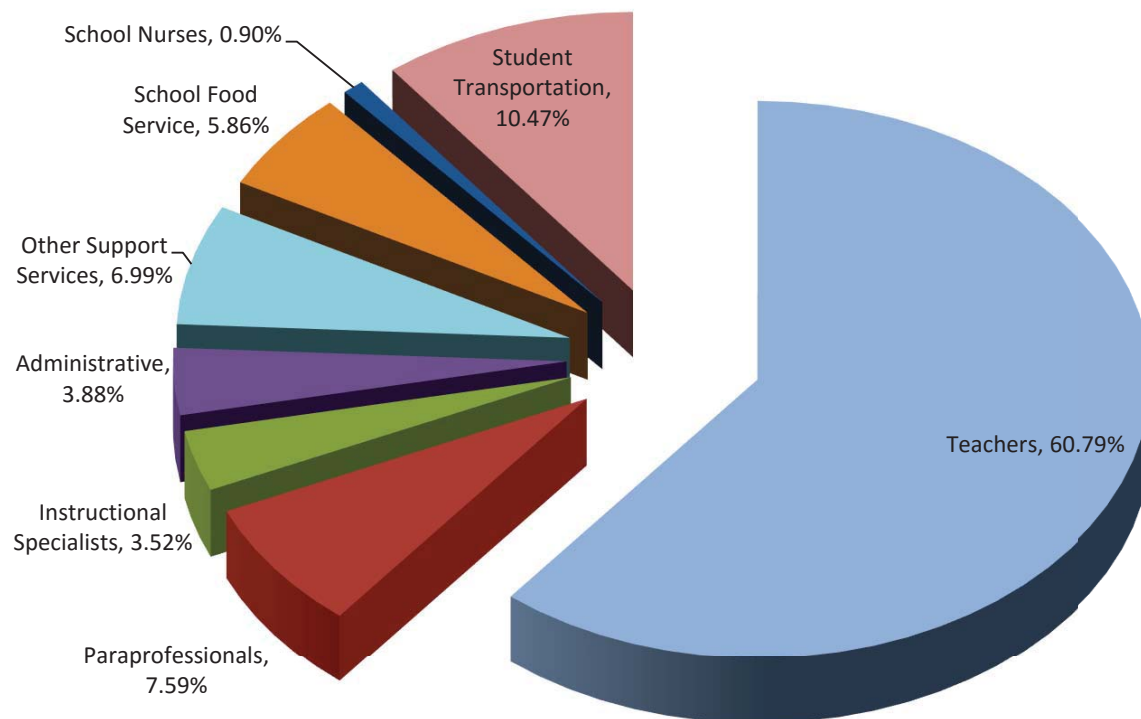
	Total	July	Aug.	Sept.	Oct.	Nov.	Dec.
Funds Available							
State Funds	\$ 200,792,699	16,732,725	16,732,725	16,732,725	16,732,724	16,732,725	16,732,725
State Mid-Term Funds	3,309,343	-	-	-	-	-	-
Other State Funds	2,062,412	-	187,492	187,492	187,492	187,492	187,492
Federal Funds/Reimb.	168,238	-	-	-	-	-	-
Local Funds							
Taxes	161,384,263	2,566,010	2,582,148	2,887,164	3,127,898	4,896,253	27,574,150
Other	3,798,877	137,552	237,694	237,694	237,694	237,694	237,694
TAN Proceeds	13,750,000	-	-	13,750,000	-	-	-
Beg. Fund Balance	46,615,387	46,615,387	-	-	-	-	-
Total Funds Available	\$ 431,881,219	66,051,674	19,740,059	33,795,075	20,285,808	22,054,164	44,732,061
Expenditures							
Salaries	\$ 237,308,098	19,775,675	19,775,675	19,775,675	19,775,675	19,775,675	19,775,675
Fixed Costs/Full Amount	92,519,111	7,709,926	7,709,926	7,709,926	7,709,926	7,709,926	7,709,926
Other Operating Expenses	37,958,732	3,549,183	3,437,328	3,749,279	3,891,729	3,375,049	3,375,049
TAN Repayment	13,780,068	-	-	-	-	-	13,780,068
Transfers	935,000	225,589	225,589	225,590	225,590	225,590	225,590
Total Expenditures	\$ 382,501,009	31,260,373	31,148,518	31,460,470	31,602,920	31,086,240	44,866,308
Monthly Ending Fund Balance	\$ 49,380,210	34,791,301	23,382,842	25,717,448	14,400,336	5,368,261	5,234,014
Monthly Ending Fund Balance (Excluding TAN Borrowing)		37,846,077	27,029,349	16,176,047	5,701,567	(2,487,879)	(4,269,356)

**General Fund
Projected Cash Flow
2017-18**

	Jan.	Feb.	Mar.	Apr.	May	June
<u>Funds Available</u>						
State Funds	16,732,725	16,732,725	16,732,725	16,732,725	16,732,725	16,732,725
State Mid-Term Funds	-	661,869	661,869	661,869	661,868	661,868
Other State Funds	187,492	187,492	187,492	187,492	187,492	187,492
Federal Funds/Reimb.	-	-	-	168,238	-	-
Local Funds						
Taxes	100,291,415	4,834,927	4,249,777	2,791,507	2,791,507	2,791,507
Other	467,718	401,027	401,027	401,027	401,027	401,029
TAN Proceeds	-	-	-	-	-	-
Beg. Fund Balance	-	-	-	-	-	-
Total Funds Available	117,679,350	22,818,040	22,232,890	20,942,858	20,774,619	20,774,621
<u>Expenditures</u>						
Salaries	19,775,675	19,775,675	19,775,675	19,775,675	19,775,675	19,775,675
Fixed Costs/Full Amount	7,709,926	7,709,926	7,709,926	7,709,926	7,709,926	7,709,926
Other Operating Expenses	2,881,882	3,333,184	2,948,133	3,158,796	2,359,688	1,899,432
TAN Repayment	-	-	-	-	-	-
Transfers	225,590	225,589	225,589	225,589	225,589	225,589
Total Expenditures	30,593,073	31,044,374	30,659,323	30,869,986	30,070,878	29,610,622
<u>Monthly Ending Fund Balance</u>	92,320,291	84,093,957	75,667,525	65,740,397	56,444,138	47,608,137
Monthly Ending Fund Balance (Excluding TAN Borrowing)	85,043,956	77,600,071	69,520,224	60,328,992	51,814,549	43,760,365

SCHOOL STAFF

2017-18



Teacher	2,839
Parapro	349
Other Support	325
Nurse	42
Instructional Specialist	164
School Nutrition	278
Admin	182
Student Transportation	<u>491</u>
	4,670

2017-18 Funding Priorities Building Fund

2017-18 SPLOST CONSTRUCTION PROJECTS

On November 8, 2016, the citizens of Cherokee County were asked to support the Local School District through approval of continuation of the 1% Special Purpose Local Option Sales Tax (SPLOST). The referendum was overwhelmingly supported by citizens and approved for the continuation of the 1% SPLOST for the years 2018 through 2023. Funds derived from SPLOST support the following School Board Major System Priorities:

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

<u>Project</u>	<u>2017-18 Expenditures</u>
• Provides funding for Phase III construction Of New/Replacement Educational Services Facility	\$1,200,000
• Provides funding for Phase I of the Boston ES driveway project	1,800,000
• Continues to fund program work for system-wide maintenance and renovation needs identified, using the following criteria: Five Year Facilities Plan, Facility Budget Request Forms submitted by School Principals, Maintenance Department Repair Records, Equipment Life Expectancy, Energy Costs and Ad Hoc Budget Committee Findings and Recommendations.	7,000,000
• Reimburses General Fund for Building Repair/Renovation	1,000,000
• Provides funding for up to 12 new school buses to Replace those in the fleet that are 10 years or older and place up to 7 smaller frame buses to service preschool routes.	<u>1,478,735</u>
SUB TOTAL FACILITIES/CONSTRUCTION	\$12,478,735

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

<u>Project</u>	<u>2017-18 Expenditures</u>
Data Network, Security, Content Management, Web Services and Equipment Addresses expenses to maintain the District's Wide Area Network. Includes the continued upgrade of wireless access throughout the District, cabling materials, modern technologies to ensure a productive, safe, protected and efficient data infrastructure.	\$1,403,242
Maintenance and Refresh of Existing Equipment Facilitates the continued replacement and repair costs of legacy computers and laptops, printers, peripherals and file servers.	3,909,500
Career, Technology and Agricultural Education Pathways Provides funding for the acquisition and upgrade of technologies currently used in our District's Career Pathways programs in our Middle and High Schools.	100,000
Assistive Technology and Special Education Provides for the acquisition and implementation of hardware and software designed specifically to address the needs of children with special and/or unique needs.	45,000
Technology Hardware and District Initiatives Provides funding for the purchase of new hardware (desktops, laptops, interactive white boards, student response devices, and other peripheral devices). Addresses hardware needs for student population growth.	105,758
District Software (Purchases, Renewals and Support Agreements) Comprises costs for major District software licenses and renewable support agreements inclusive of productivity data management, administrative and curricular applications.	358,000
Purchased Professional Services Incorporates purchased services from business partners and vendors to provide efficient implementations of select programs, consultation, project management and installation services.	<u>78,500</u>
SUB TOTAL TECHNOLOGY	<u>\$6,000,000</u>
TOTAL – 2017-18 SPLOST Program	<u>\$18,478,735</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
SPLOST IV and V
BUILDING FUND
FY 2017-18**

Revenue

State Funding (GSFIC)	\$ -	\$ -
Local Funding		
Interest and Developer Donations	\$ 168,696	
Proceeds from Sale of Bonds (SPLOST V)	<u>35,000,000</u>	<u>35,168,696</u>
Total Revenue		\$ 35,168,696
<u>Beginning Fund Balance (SPLOST VI)</u>		<u>12,662,618</u>
<u>Total Funds Available</u>		<u>\$ 47,831,314</u>

Expenditures

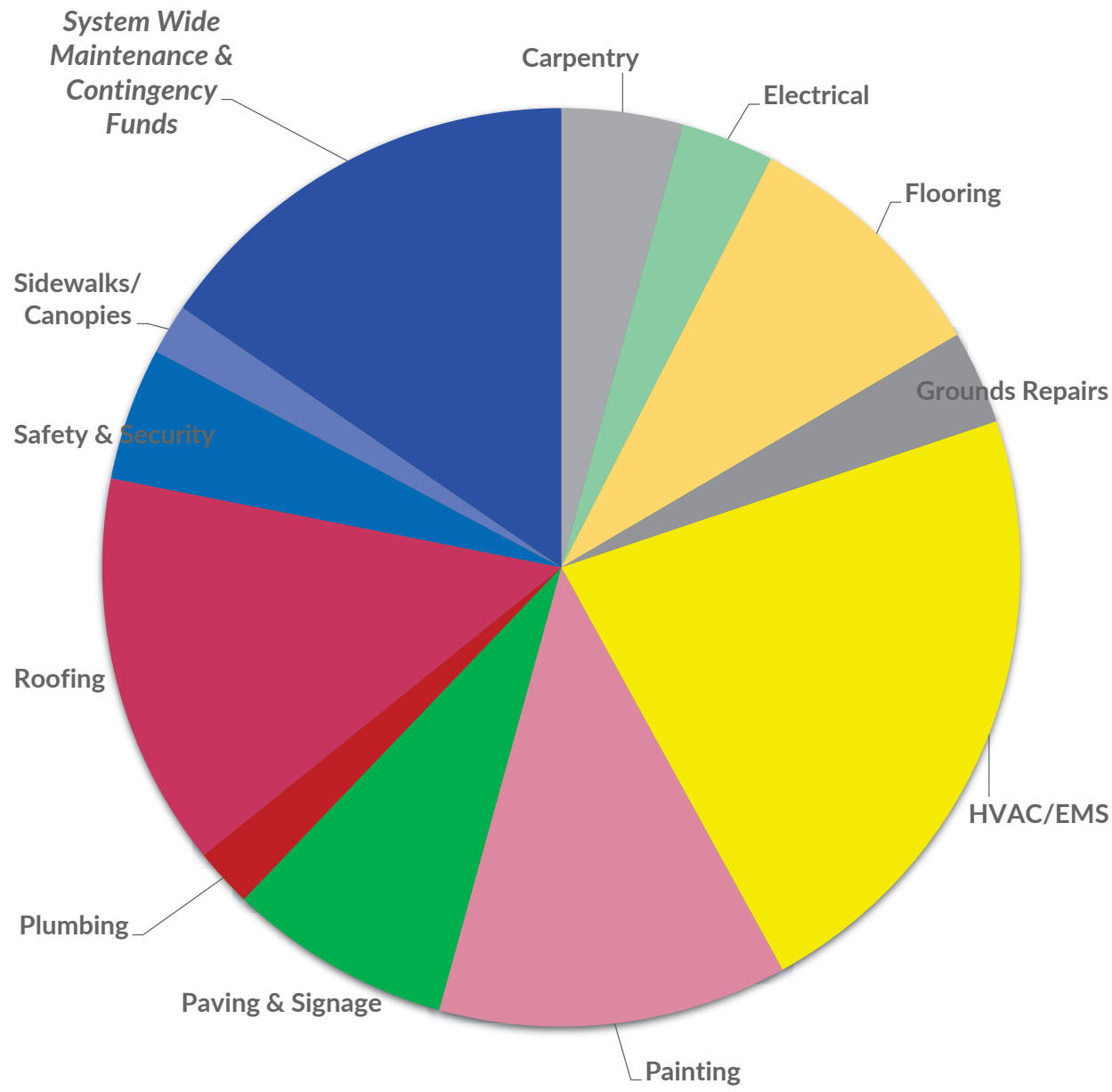
Construction		
Boston ES Drive	\$ 1,800,000	
Educational Services Facility Phase 1	<u>1,200,000</u>	\$ 3,000,000
Miscellaneous Renovations		7,000,000
General Fund Reimbursement for Building Repair/Renovations		1,000,000
Transportation (19 Buses and Radios)		1,478,735
Technology		<u>6,000,000</u>
Total Expenditures		\$ 18,478,735
<u>Ending Fund Balance</u>		<u>29,352,579</u>
<u>Total Expenditures and Ending Fund Balance</u>		<u>\$ 47,831,314</u>

FACILITIES MAINTENANCE PROPOSED FY18 BUDGET

Projected Budget Totals by Category

Carpentry	\$ 198,730
Electrical	29,500
Flooring	270,500
Grounds Repairs	50,700
HVAC/EMS	1,400,394
Painting	760,500
Paving & Signage	425,075
Plumbing	35,000
Roofing	897,330
Safety & Security	327,800
Sidewalks/Canopies	99,000
System Wide Maintenance/ Contingency	2,505,471
Total Budget	\$7,000,000

FACILITIES MAINTENANCE PROPOSED FY18 BUDGET



FY18 ED-SPLOST CONSTRUCTION EXPENDITURES

The construction projects listed below are funded through the current ED-SPLOST. The Capital Outlay funds represent the anticipated expenditure for each project.

❖ Educational Services Complex (FY18)	\$1,200,000
❖ Phase III	
❖ Final Expenditure for this project	
❖ Boston ES Driveway Project (FY18)	\$1,800,000
❖ Phase I, Completion 2018	
❖ Pending GDOT Approval	
❖ Current Pricing based on Engineering Estimate	
Total Projected Capital Outlay Expenses	\$3,000,000

2017-18 Transportation Budget Estimates

For School Year 2017-18, CCSD Transportation Department is considering a new addition to our student delivery model: a smaller, more maneuverable "Type A" school bus to be used specifically in our Special Education Preschool program. These buses will be designed with integrated child seats to handle 20 Special Education Preschool students. The Type A school bus offers a lower cost of ownership when compared to the "Type C" school buses currently used to transport these students. A fully equipped Type C Specialized Bus is \$97,717 per bus, while a fully equipped Type A Specialized Preschool bus will cost CCSD \$60,449 per bus, a savings of \$37,268 per bus for our Special Education Preschool program.

Currently, CCSD operates 56 Type C Specialized buses for the general Special Education Program, with an additional nine buses kept as spares. To accommodate growth and reduce travel time for our most fragile students, the addition of Type A buses will allow for:

- The reduction of the average travel time minutes
- A reduction in fuel costs
- The transfer of seven Type C buses from SPED Preschool to the general SPED program bus fleet
- An increase in the number of spare SPED buses

The savings below of \$224,876 will allow for the additional purchase of much needed regular education buses, thereby improving the overall bus fleet.

	Type A	Type C
Cost of Bus	\$60,449	\$97,717
Buses Needed	7	7
Total Cost	\$423,143	\$684,049
Savings	\$224,876	



The Department's goal for School Year 2017-18 regular education transportation is to incorporate 14 new drivers (\$32,000 per driver). These drivers will be positioned to:

- Eliminate all second loads at Freedom MS
- Accommodate projected growth within the county
- Reduce student load counts in the Cherokee and Creekview Innovation Zones

CCSD Transportation Department is recommending the purchase of 12 Type C 65-passenger buses, 10 of which will accommodate the new driver allocations. That will place two buses within the replacement cycle of CCSD's current fleet.

	Type C School Bus
Cost of Bus	\$87,966
Buses Needed	12
Total Cost	\$1,055,592



The Transportation Department is requesting an increase in its software renewal budget to incorporate a comprehensive Fleet Maintenance/GPS/Time and Attendance program. Included in this package is a parent notification system that will enable parents to see the location of their child's bus and what time it will show up at their stop--all from a smartphone or similar mobile device at a cost of \$129,000 annually.

DID YOU KNOW?

- 402 buses transport 70% of the student population (29,400 students)
- There were 402 buses in operation for the 2008-09 School Year (the same number as today)
- More than 1,625 daily routes cover 4.8 million miles annually
- About 800,000 gallons of fuel is needed annually

TOTAL DEBT SERVICE BUDGET FY 2017-18

Revenue

Local Sources	
1% SPLOST Collections	\$ 33,291,545
.5 Mill from Property Tax for Debt Service*	-
Bond Fund (Property Tax Collections from Previous Years)	166,851
Federal Funds	
IRS Subsidies (Series 2009B and Series 2010B Bonds)	2,949,636
Other Sources	
Interest Earned	65,579
Sinking Fund Earnings (Series 2010B Bonds)	541,497

TOTAL REVENUE	\$ 37,015,108
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<u>Beginning Fund Balance</u>	<u>35,232,522</u>
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TOTAL REVENUE AND BEGINNING FUND BALANCE	<u><u>\$ 72,247,630</u></u>
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Expenditures

Bond Principal Payable	\$ 21,575,000	
Bond Interest Payable	17,980,532	
Paying Agents Fees	24,283	
	<u> </u>	\$ 39,579,815

TOTAL EXPENSE	\$ 39,579,815
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<u>Ending Fund Balance</u>	<u>32,667,815</u>
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TOTAL EXPENDITURES AND ENDING FUND BALANCE	<u><u>\$ 72,247,630</u></u>
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*Funds generated by a half mill for Debt Service will start flowing to the School District in December 2018.

**1% SALES TAX (2013-2017)
COMPARISON OF COLLECTIONS
AS OF MARCH 2017**

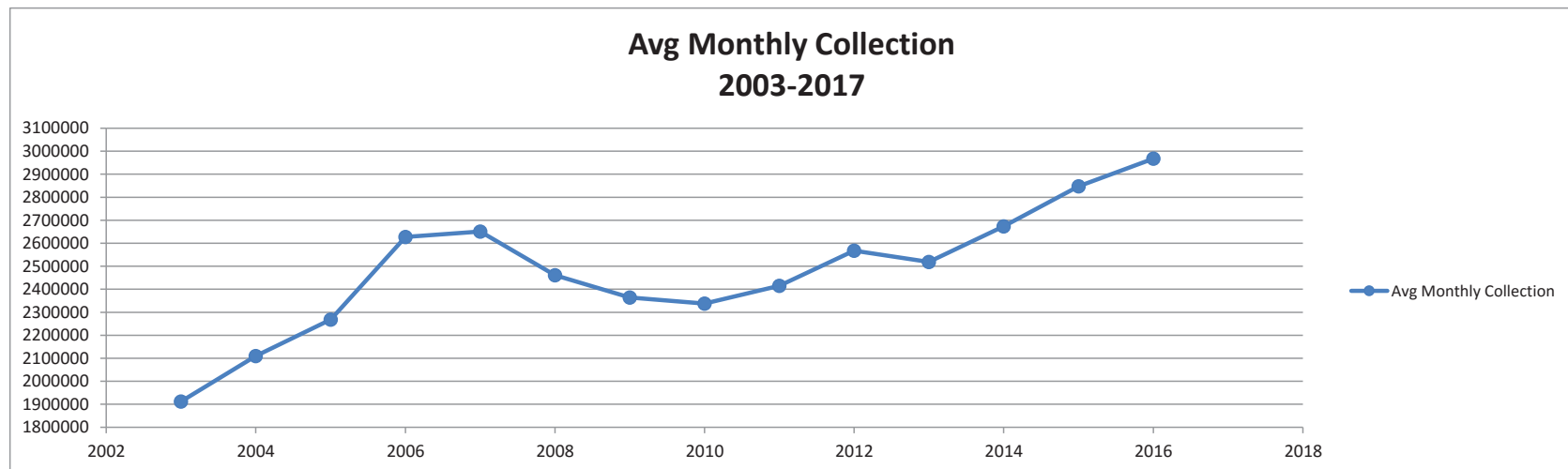
<u>REPORTING MONTH</u>	<u>60 MONTH COLLECTION PERIOD</u>	<u>PROJECTED COLLECTIONS</u>	<u>BOE 1% COLLECTIONS</u>	<u>DIFFERENCE BETWEEN ACTUAL AND PROJECTED COLLECTIONS</u>
February 2013	January 2013 (1)	\$ 2,488,563	\$ 2,269,305	\$ (219,258)
March 2013	February 2013 (2)	2,488,563	2,563,313	74,750
April 2013	March 2013 (3)	2,488,563	2,425,620	(62,943)
May 2013	April 2013 (4)	2,488,563	2,381,702	(106,861)
June 2013	May 2013 (5)	2,488,563	2,454,181	(34,382)
July 2013	June 2013 (6)	2,488,563	2,427,504	(61,059)
August 2013	July 2013 (7)	2,488,563	2,510,632	22,069
September 2013	August 2013 (8)	2,488,563	2,605,297	116,734
October 2013	September 2013 (9)	2,488,563	2,493,932	5,369
November 2013	October 2013 (10)	2,488,563	2,428,645	(59,918)
December 2013	November 2013 (11)	2,488,563	2,596,337	107,774
January 2014	December 2013 (12)	2,488,563	3,175,864	687,301
February 2014	January 2014 (13)	2,532,113	2,322,123	(209,990)
March 2014	February 2014 (14)	2,532,113	2,351,488	(180,625)
April 2014	March 2014 (15)	2,532,113	2,627,301	95,188
May 2014	April 2014 (16)	2,532,113	2,602,365	70,252
June 2014	May 2014 (17)	2,532,113	2,699,208	167,095
July 2014	June 2014 (18)	2,532,113	2,721,371	189,258
August 2014	July 2014 (19)	2,532,113	2,782,520	250,407
September 2014	August 2014 (20)	2,532,113	2,684,587	152,474
October 2014	September 2014 (21)	2,532,113	2,706,244	174,131
November 2014	October 2014 (22)	2,532,113	2,574,209	42,096
December 2014	November 2014 (23)	2,532,113	2,828,394	296,281
January 2015	December 2014 (24)	2,532,113	3,574,420	1,042,307
February 2015	January 2015 (25)	2,582,755	2,582,194	(561)
March 2015	February 2015 (26)	2,582,755	2,529,255	(53,500)
April 2015	March 2015 (27)	2,582,755	2,677,568	94,813
May 2015	April 2015 (28)	2,582,755	2,859,845	277,090
June 2015	May 2015 (29)	2,582,755	2,866,891	284,136
July 2015	June 2015 (30)	2,582,755	2,938,783	356,028
August 2015	July 2015 (31)	2,582,755	2,954,492	371,737
September 2015	August 2015 (32)	2,582,755	2,869,196	286,441
October 2015	September 2015 (33)	2,582,755	2,754,073	171,318
November 2015	October 2015 (34)	2,582,755	2,734,219	151,464
December 2015	November 2015 (35)	2,582,755	2,930,681	347,926
January 2016	December 2015 (36)	2,582,755	3,599,489	1,016,734
February 2016	January 2016 (37)	2,660,238	2,557,703	(102,535)
March 2016	February 2016 (38)	2,660,238	2,601,849	(58,389)
April 2016	March 2016 (39)	2,660,238	3,008,167	347,929
May 2016	April 2016 (40)	2,660,238	2,857,397	197,159
June 2016	May 2016 (41)	2,660,238	2,955,324	295,086
July 2016	June 2016 (42)	2,660,238	3,076,205	415,967
August 2016	July 2016 (43)	2,660,238	3,021,630	361,392
September 2016	August 2016 (44)	2,660,238	2,882,723	222,485

**1% SALES TAX (2013-2017)
COMPARISON OF COLLECTIONS
AS OF MARCH 2017**

<u>REPORTING MONTH</u>	<u>60 MONTH COLLECTION PERIOD</u>	<u>PROJECTED COLLECTIONS</u>	<u>BOE 1% COLLECTIONS</u>	<u>DIFFERENCE BETWEEN ACTUAL AND PROJECTED COLLECTIONS</u>
October 2016	September 2016 (45)	2,660,238	3,000,520	340,282
November 2016	October 2016 (46)	2,660,238	3,005,831	345,593
December 2016	November 2016 (47)	2,660,238	3,044,250	384,012
January 2017	December 2016 (48)	2,660,238	3,719,194	1,058,956
February 2017	January 2017 (49)	2,740,045	2,690,919	(49,126)
March 2017	February 2017 (50)	2,740,045	2,642,101	(97,944)
		<u>\$ 128,644,118</u>	<u>\$ 138,167,061</u>	<u>\$ 9,522,943</u>

Review of Historical SPLOST Receipts

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
January	1,861,626	1,846,501	2,018,474	2,227,395	2,367,577	2,296,911	2,180,504	2,442,747	2,769,175	3,046,673	3,063,568	3,175,864	3,574,420	3,599,489	3,719,194
February	2,037,485	2,054,203	2,274,791	2,638,846	2,800,280	2,846,163	2,729,722	2,351,940	2,151,326	2,361,497	2,269,305	2,322,123	2,582,194	2,557,703	2,690,919
March	1,645,081	2,098,242	2,022,690	2,428,963	2,608,279	1,960,064	2,196,992	2,112,848	2,238,054	2,351,696	2,563,313	2,351,488	2,529,255	2,601,849	2,642,101
April	1,700,681	1,813,003	2,043,951	2,439,420	2,369,407	2,408,444	1,711,344	2,481,825	2,374,900	2,577,290	2,428,310	2,627,301	2,677,568	3,008,167	
May	1,767,097	2,160,954	2,271,327	2,550,253	2,534,007	2,699,122	3,163,000	2,335,399	2,342,849	2,287,593	2,381,702	2,602,365	2,859,845	2,857,397	
June	1,913,712	2,284,814	2,387,245	2,733,425	2,996,063	2,391,211	2,216,734	2,504,521	2,387,487	2,818,714	2,454,181	2,699,208	2,866,891	2,955,324	
July	1,966,884	2,306,355	2,284,445	2,593,436	2,816,001	2,580,678	2,176,212	2,336,803	2,481,425	2,622,220	2,427,504	2,721,371	2,938,783	3,076,205	
August	1,954,906	2,135,552	2,346,742	2,883,991	2,325,093	2,695,598	2,355,890	2,369,606	2,598,259	2,615,861	2,510,633	2,782,520	2,854,492	3,021,630	
September	1,950,025	2,137,650	2,362,715	2,971,066	3,060,093	2,476,473	2,550,181	2,473,608	2,526,744	2,566,788	2,605,298	2,684,587	2,869,196	2,882,723	
October	1,991,231	2,287,771	2,651,612	2,956,752	2,516,538	2,385,210	2,097,627	2,245,568	2,473,973	2,511,420	2,493,932	2,706,244	2,754,073	3,000,520	
November	2,246,032	2,245,924	2,274,697	3,301,228	2,800,299	2,681,097	2,441,606	2,216,851	2,329,529	2,480,590	2,428,645	2,574,209	2,734,219	3,005,831	
December	1,910,788	1,950,999	2,279,752	1,805,266	2,617,693	2,107,192	2,349,124	2,183,962	2,312,919	2,567,922	2,602,645	2,828,394	2,930,681	3,044,250	
Total	\$22,945,548	\$25,321,969	\$27,218,440	\$31,530,041	\$31,811,330	\$29,528,163	\$28,168,935	\$28,055,678	\$28,986,639	\$30,808,264	\$30,229,035	\$32,075,673	\$34,171,617	\$35,611,088	
Avg Collection/Month	\$1,912,129	\$2,110,164	\$2,268,203	\$2,627,503	\$2,650,944	\$2,460,680	\$2,364,509	\$2,337,973	\$2,415,553	\$2,567,355	\$2,519,086	\$2,672,973	\$2,847,635	\$2,967,591	
Annual Growth Rate	--	10.36%	7.49%	15.84%	0.89%	-7.18%	-3.91%	-1.12%	3.32%	6.28%	-1.88%	6.11%	6.53%	4.21%	



**DEBT SERVICE BY BOND ISSUE
INTEREST AND PRINCIPAL PAYMENTS
FY 2017-18**

	<u>Payment Date</u> <u>8/1/2017</u>	<u>Payment Date</u> <u>2/1/2018</u>
Paying Agent: Regions Bank		
2006 Interest	94,675	-
Principal	4,640,000	-
2007A Interest	70,725	-
Principal	3,000,000	-
2007B Interest	331,500	-
Principal	13,260,000	-
2009A Interest	185,850	185,850
Principal	-	-
2009B Interest*	1,419,806	1,419,806
Principal		
2010B Interest*	1,126,747	1,126,747 **
Principal		
2012 Interest	879,450	879,450
Principal	-	-
2014A Interest	1,126,838	1,126,838
Principal	-	-
2014B Interest	860,750	860,750
Principal	-	-
2015A Interest	1,436,250	2,699,000
Principal	-	675,000
2016 Interest	1,074,750	1,074,750
Principal	-	-
TOTAL PAYMENT	<u>\$ 29,507,341</u>	<u>\$ 10,048,191</u>

*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 \$463,141 on August 1, 2017 and February 1, 2018 for the Series 2009B BABs and \$1,011,677 on August 1, 2017 and February 1, 2018 for the Series 2010B QSCBs.

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

BOND DEBT SERVICE

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

FISCAL YEAR		DEBT OUTSTANDING (PRINCIPAL + INTEREST)		PROJECTED SPLOST COLLECTIONS AT 3% GROWTH		ACCUMULATED FUND BALANCE
Beginning Fund Balance						
SPLOST Fund 6/30/2016						\$41,109,350
2016-17		(36,225,698)		32,321,891		37,205,543
2017-18		(39,555,532)		33,291,547		30,941,558
2018-19		(27,947,857)		34,290,293		37,283,994
2019-20		(33,991,057)		35,319,002		38,611,939
2020-21		(38,344,782)		36,378,572		36,645,729
2021-22		(41,074,282)		37,469,929		33,041,376
2022-23		(41,793,907)		38,594,027		29,841,496
2023-24		(42,596,532)		39,751,847		26,996,811
2024-25		(43,920,828)		40,944,403		24,020,386
2025-26		(50,233,253)		42,172,735		15,959,868
2026-27		(40,031,394)		43,437,917		19,366,391
2027-28		(56,102,473)		44,741,054		8,004,972
2028-29		(36,968,857)		46,083,256		17,119,371
2029-30		(12,098,925)		47,465,785		52,486,231
2030-31		(12,103,425)		48,889,758		89,272,564
2031-32		(12,119,238)		50,356,451		127,509,777
2032-33		(12,118,250)		51,867,144		167,258,671
2033-34		(5,648,600)		53,423,158		215,033,229
TOTAL		(\$582,874,890)		\$756,798,769		\$215,033,229

Cherokee County School System
Series-By-Series Aggregate Debt Service

Series 1999				Series 2001				Series 2003			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service
8/1/2016				8/1/2016				8/1/2016			
2/1/2017				2/1/2017				2/1/2017			
8/1/2017				8/1/2017				8/1/2017			
2/1/2018				2/1/2018				2/1/2018			
8/1/2018				8/1/2018				8/1/2018			
2/1/2019				2/1/2019				2/1/2019			
8/1/2019				8/1/2019				8/1/2019			
2/1/2020				2/1/2020				2/1/2020			
8/1/2020				8/1/2020				8/1/2020			
2/1/2021				2/1/2021				2/1/2021			
8/1/2021				8/1/2021				8/1/2021			
2/1/2022				2/1/2022				2/1/2022			
8/1/2022				8/1/2022				8/1/2022			
2/1/2023				2/1/2023				2/1/2023			
8/1/2023				8/1/2023				8/1/2023			
2/1/2024				2/1/2024				2/1/2024			
8/1/2024				8/1/2024				8/1/2024			
2/1/2025				2/1/2025				2/1/2025			
8/1/2025				8/1/2025				8/1/2025			
2/1/2026				2/1/2026				2/1/2026			
8/1/2026				8/1/2026				8/1/2026			
2/1/2027				2/1/2027				2/1/2027			
8/1/2027				8/1/2027				8/1/2027			
2/1/2028				2/1/2028				2/1/2028			
8/1/2028				8/1/2028				8/1/2028			
2/1/2029				2/1/2029				2/1/2029			
8/1/2029				8/1/2029				8/1/2029			
2/1/2030				2/1/2030				2/1/2030			
8/1/2030				8/1/2030				8/1/2030			
2/1/2031				2/1/2031				2/1/2031			
8/1/2031				8/1/2031				8/1/2031			
2/1/2032				2/1/2032				2/1/2032			
8/1/2032				8/1/2032				8/1/2032			
2/1/2033				2/1/2033				2/1/2033			
8/1/2033				8/1/2033				8/1/2033			
Total	0	0	0	Total	0	0	0	Total	0	0	0

Series 2006				Series 2007A				Series 2007B			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service
8/1/2016	4,370,000	186,763	4,556,763	8/1/2016	3,000,000	134,475	3,134,475	8/1/2016	11,840,000	627,500	12,467,500
2/1/2017		94,675	94,675	2/1/2017		70,725	70,725	2/1/2017		331,500	331,500
8/1/2017	4,640,000	94,675	4,734,675	8/1/2017	3,000,000	70,725	3,070,725	8/1/2017	13,260,000	331,500	13,591,500
2/1/2018				2/1/2018				2/1/2018			
8/1/2018				8/1/2018				8/1/2018			
2/1/2019				2/1/2019				2/1/2019			
8/1/2019				8/1/2019				8/1/2019			
2/1/2020				2/1/2020				2/1/2020			
8/1/2020				8/1/2020				8/1/2020			
2/1/2021				2/1/2021				2/1/2021			
8/1/2021				8/1/2021				8/1/2021			
2/1/2022				2/1/2022				2/1/2022			
8/1/2022				8/1/2022				8/1/2022			
2/1/2023				2/1/2023				2/1/2023			
8/1/2023				8/1/2023				8/1/2023			
2/1/2024				2/1/2024				2/1/2024			
8/1/2024				8/1/2024				8/1/2024			
2/1/2025				2/1/2025				2/1/2025			
8/1/2025				8/1/2025				8/1/2025			
2/1/2026				2/1/2026				2/1/2026			
8/1/2026				8/1/2026				8/1/2026			
2/1/2027				2/1/2027				2/1/2027			
8/1/2027				8/1/2027				8/1/2027			
2/1/2028				2/1/2028				2/1/2028			
8/1/2028				8/1/2028				8/1/2028			
2/1/2029				2/1/2029				2/1/2029			
8/1/2029				8/1/2029				8/1/2029			
2/1/2030				2/1/2030				2/1/2030			
8/1/2030				8/1/2030				8/1/2030			
2/1/2031				2/1/2031				2/1/2031			
8/1/2031				8/1/2031				8/1/2031			
2/1/2032				2/1/2032				2/1/2032			
8/1/2032				8/1/2032				8/1/2032			
2/1/2033				2/1/2033				2/1/2033			
8/1/2033				8/1/2033				8/1/2033			
Total	9,010,000	376,113	9,386,113	Total	6,000,000	275,925	6,275,925	Total	25,100,000	1,290,500	26,390,500

Series 2009A				Series 2009B					Series 2010A			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	BABs Subsidy ¹	Net Debt Service	Dates	Principal	Interest	Debt Service
8/1/2016		185,850	185,850	8/1/2016		1,419,806	(461,153)	958,653	8/1/2016			
2/1/2017		185,850	185,850	2/1/2017		1,419,806	(461,153)	958,653	2/1/2017			
8/1/2017		185,850	185,850	8/1/2017		1,419,806	(461,153)	958,653	8/1/2017			
2/1/2018		185,850	185,850	2/1/2018		1,419,806	(461,153)	958,653	2/1/2018			
8/1/2018		185,850	185,850	8/1/2018		1,419,806	(461,153)	958,653	8/1/2018			
2/1/2019		185,850	185,850	2/1/2019		1,419,806	(461,153)	958,653	2/1/2019			
8/1/2019	8,000,000	185,850	8,185,850	8/1/2019		1,419,806	(461,153)	958,653	8/1/2019			
2/1/2020				2/1/2020		1,419,806	(461,153)	958,653	2/1/2020			
8/1/2020				8/1/2020		1,419,806	(461,153)	958,653	8/1/2020			
2/1/2021				2/1/2021		1,419,806	(461,153)	958,653	2/1/2021			
8/1/2021				8/1/2021		1,419,806	(461,153)	958,653	8/1/2021			
2/1/2022				2/1/2022		1,419,806	(461,153)	958,653	2/1/2022			
8/1/2022				8/1/2022		1,419,806	(461,153)	958,653	8/1/2022			
2/1/2023				2/1/2023		1,419,806	(461,153)	958,653	2/1/2023			
8/1/2023				8/1/2023		1,419,806	(461,153)	958,653	8/1/2023			
2/1/2024				2/1/2024		1,419,806	(461,153)	958,653	2/1/2024			
8/1/2024				8/1/2024	13,955,000	1,419,806	(461,153)	14,913,653	8/1/2024			
2/1/2025				2/1/2025		1,010,227	(328,122)	682,105	2/1/2025			
8/1/2025				8/1/2025	12,815,000	1,010,227	(328,122)	13,497,105	8/1/2025			
2/1/2026				2/1/2026		634,107	(205,958)	428,149	2/1/2026			
8/1/2026				8/1/2026	9,785,000	634,107	(205,958)	10,213,149	8/1/2026			
2/1/2027				2/1/2027		346,917	(112,679)	234,238	2/1/2027			
8/1/2027				8/1/2027	6,810,000	346,917	(112,679)	7,044,238	8/1/2027			
2/1/2028				2/1/2028		147,044	(47,760)	99,284	2/1/2028			
8/1/2028				8/1/2028	5,010,000	147,044	(47,760)	5,109,284	8/1/2028			
2/1/2029				2/1/2029					2/1/2029			
8/1/2029				8/1/2029					8/1/2029			
2/1/2030				2/1/2030					2/1/2030			
8/1/2030				8/1/2030					8/1/2030			
2/1/2031				2/1/2031					2/1/2031			
8/1/2031				8/1/2031					8/1/2031			
2/1/2032				2/1/2032					2/1/2032			
8/1/2032				8/1/2032					8/1/2032			
2/1/2033				2/1/2033					2/1/2033			
8/1/2033				8/1/2033					8/1/2033			
Total	8,000,000	1,300,950	9,300,950	Total	48,375,000	28,413,295	-9,228,638	67,559,657	Total	0	0	0

Series 2010B (QSCBs)								Series 2012			
Dates	Principal	Interest	Subsidy ¹	Appendix A	Appendix B	ISF Earnings	Net Debt Service	Dates	Principal	Interest	Debt Service
8/1/2016		1,126,747	(1,007,335)		(884,688)	(242,059)	(1,007,335)	8/1/2016		879,450	879,450
2/1/2017		1,126,747	(1,007,335)	2,775,991		(221,872)	2,673,531	2/1/2017		879,450	879,450
8/1/2017		1,126,747	(1,007,335)		(845,307)	(281,440)	(1,007,335)	8/1/2017		879,450	879,450
2/1/2018		1,126,747	(1,007,335)	2,814,175		(260,057)	2,673,530	2/1/2018		879,450	879,450
8/1/2018		1,126,747	(1,007,335)		(805,711)	(321,036)	(1,007,335)	8/1/2018	1,845,000	879,450	2,724,450
2/1/2019		1,126,747	(1,007,335)	2,860,635		(306,516)	2,673,531	2/1/2019		842,550	842,550
8/1/2019		1,126,747	(1,007,335)		(766,386)	(360,361)	(1,007,335)	8/1/2019	1,915,000	842,550	2,757,550
2/1/2020		1,126,747	(1,007,335)	2,899,152		(345,033)	2,673,531	2/1/2020		804,250	804,250
8/1/2020		1,126,747	(1,007,335)		(723,731)	(403,016)	(1,007,335)	8/1/2020	1,995,000	804,250	2,799,250
2/1/2021		1,126,747	(1,007,335)	2,942,661		(388,542)	2,673,531	2/1/2021		754,375	754,375
8/1/2021		1,126,747	(1,007,335)		(679,353)	(447,395)	(1,007,336)	8/1/2021	2,095,000	754,375	2,849,375
2/1/2022		1,126,747	(1,007,335)	2,985,517		(431,398)	2,673,531	2/1/2022		702,000	702,000
8/1/2022		1,126,747	(1,007,335)		(630,487)	(496,260)	(1,007,335)	8/1/2022	2,200,000	702,000	2,902,000
2/1/2023		1,126,747	(1,007,335)	3,029,684		(475,565)	2,673,531	2/1/2023		647,000	647,000
8/1/2023		1,126,747	(1,007,335)		(582,237)	(544,510)	(1,007,335)	8/1/2023	2,310,000	647,000	2,957,000
2/1/2024		1,126,747	(1,007,335)	3,078,089		(523,970)	2,673,531	2/1/2024		589,250	589,250
8/1/2024		1,126,747	(1,007,335)		(525,472)	(601,276)	(1,007,336)	8/1/2024	2,425,000	589,250	3,014,250
2/1/2025		1,126,747	(1,007,335)	3,135,029		(580,910)	2,673,531	2/1/2025		528,625	528,625
8/1/2025		1,126,747	(1,007,335)		(483,137)	(643,610)	(1,007,335)	8/1/2025	2,545,000	528,625	3,073,625
2/1/2026		1,126,747	(1,007,335)	3,188,066		(633,947)	2,673,531	2/1/2026		465,000	465,000
8/1/2026	375,000	1,126,747	(1,007,335)		(804,038)	(697,709)	(1,007,335)	8/1/2026	2,670,000	465,000	3,135,000
2/1/2027		1,116,198	(997,904)	3,246,295		(681,628)	2,682,961	2/1/2027		398,250	398,250
8/1/2027	18,190,000	1,116,198	(997,904)		(18,559,644)	(746,554)	(997,904)	8/1/2027	1,955,000	398,250	2,353,250
2/1/2028		604,514	(540,448)	3,680,866		(604,514)	3,140,418	2/1/2028		349,375	349,375
8/1/2028	21,490,000	604,514	(540,448)		(22,094,514)		(540,448)	8/1/2028	2,055,000	349,375	2,404,375
2/1/2029								2/1/2029		298,000	298,000
8/1/2029								8/1/2029	2,155,000	298,000	2,453,000
2/1/2030								2/1/2030		244,125	244,125
8/1/2030								8/1/2030	2,265,000	244,125	2,509,125
2/1/2031								2/1/2031		187,500	187,500
8/1/2031								8/1/2031	2,380,000	187,500	2,567,500
2/1/2032								2/1/2032		128,000	128,000
8/1/2032								8/1/2032	2,500,000	128,000	2,628,000
2/1/2033								2/1/2033		65,500	65,500
8/1/2033								8/1/2033	2,620,000	65,500	2,685,500
Total	40,055,000	27,103,114	-24,230,743	36,636,159	-48,989,219	-10,634,663	19,939,648	Total	35,930,000	18,404,850	54,334,850

Series 2014A			
Dates	Principal	Interest	Debt Service
8/1/2016		1,126,838	1,126,838
2/1/2017		1,126,838	1,126,838
8/1/2017		1,126,838	1,126,838
2/1/2018		1,126,838	1,126,838
8/1/2018	5,915,000	1,126,838	7,041,838
2/1/2019		978,963	978,963
8/1/2019	6,195,000	978,963	7,173,963
2/1/2020		824,088	824,088
8/1/2020	6,495,000	824,088	7,319,088
2/1/2021		661,713	661,713
8/1/2021	5,360,000	661,713	6,021,713
2/1/2022		527,713	527,713
8/1/2022	3,385,000	527,713	3,912,713
2/1/2023		443,088	443,088
8/1/2023	2,795,000	443,088	3,238,088
2/1/2024		373,213	373,213
8/1/2024	2,100,000	373,213	2,473,213
2/1/2025		320,713	320,713
8/1/2025	1,245,000	320,713	1,565,713
2/1/2026		289,588	289,588
8/1/2026		289,588	289,588
2/1/2027		289,588	289,588
8/1/2027		289,588	289,588
2/1/2028		289,588	289,588
8/1/2028		289,588	289,588
2/1/2029		289,588	289,588
8/1/2029	2,445,000	289,588	2,734,588
2/1/2030		228,463	228,463
8/1/2030	2,565,000	228,463	2,793,463
2/1/2031		164,338	164,338
8/1/2031	2,690,000	164,338	2,854,338
2/1/2032		113,900	113,900
8/1/2032	2,790,000	113,900	2,903,900
2/1/2033		58,100	58,100
8/1/2033	2,905,000	58,100	2,963,100
Total	46,885,000	17,339,463	64,224,463

Series 2014B			
Dates	Principal	Interest	Debt Service
8/1/2016		860,750	860,750
2/1/2017		860,750	860,750
8/1/2017		860,750	860,750
2/1/2018		860,750	860,750
8/1/2018		860,750	860,750
2/1/2019		860,750	860,750
8/1/2019		860,750	860,750
2/1/2020		860,750	860,750
8/1/2020	3,840,000	860,750	4,700,750
2/1/2021		764,750	764,750
8/1/2021	3,835,000	764,750	4,599,750
2/1/2022		668,875	668,875
8/1/2022	4,825,000	668,875	5,493,875
2/1/2023		548,250	548,250
8/1/2023	5,320,000	548,250	5,868,250
2/1/2024		415,250	415,250
8/1/2024	6,810,000	415,250	7,225,250
2/1/2025		245,000	245,000
8/1/2025	9,800,000	245,000	10,045,000
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	34,430,000	13,031,000	47,461,000

Series 2015			
Dates	Principal	Interest	Debt Service
8/1/2016		1,436,250	1,436,250
2/1/2017		1,436,250	1,436,250
8/1/2017		1,436,250	1,436,250
2/1/2018	675,000	2,699,000	3,374,000
8/1/2018		2,682,125	2,682,125
2/1/2019	1,660,000	2,682,125	4,342,125
8/1/2019		2,640,625	2,640,625
2/1/2020		2,640,625	2,640,625
8/1/2020		2,640,625	2,640,625
2/1/2021	1,450,000	2,640,625	4,090,625
8/1/2021		2,604,375	2,604,375
2/1/2022	3,745,000	2,604,375	6,349,375
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	108,960,000	56,886,500	165,846,500

Series 2016				Series 2015 Refunding			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service
8/1/2016		423,929.17	423,929	8/1/2016			
2/1/2017		1,074,750.00	1,074,750	2/1/2017			
8/1/2017		1,074,750.00	1,074,750	8/1/2017			
2/1/2018		1,074,750.00	1,074,750	2/1/2018			
8/1/2018		1,074,750.00	1,074,750	8/1/2018			
2/1/2019		1,074,750.00	1,074,750	2/1/2019			
8/1/2019		1,074,750.00	1,074,750	8/1/2019			
2/1/2020		1,074,750.00	1,074,750	2/1/2020			
8/1/2020	7,560,000	1,074,750.00	8,634,750	8/1/2020			
2/1/2021		885,750.00	885,750	2/1/2021			
8/1/2021	10,140,000	885,750.00	11,025,750	8/1/2021			
2/1/2022		632,250.00	632,250	2/1/2022			
8/1/2022	12,085,000	632,250.00	12,717,250	8/1/2022			
2/1/2023		330,125.00	330,125	2/1/2023			
8/1/2023	13,205,000	330,125.00	13,535,125	8/1/2023			
2/1/2024				2/1/2024			
8/1/2024				8/1/2024			
2/1/2025				2/1/2025			
8/1/2025				8/1/2025			
2/1/2026				2/1/2026			
8/1/2026				8/1/2026			
2/1/2027				2/1/2027			
8/1/2027				8/1/2027			
2/1/2028				2/1/2028			
8/1/2028				8/1/2028			
2/1/2029				2/1/2029			
8/1/2029				8/1/2029			
2/1/2030				2/1/2030			
8/1/2030				8/1/2030			
2/1/2031				2/1/2031			
8/1/2031				8/1/2031			
2/1/2032				2/1/2032			
8/1/2032				8/1/2032			
2/1/2033				2/1/2033			
8/1/2033				8/1/2033			
Total	42,990,000	12,718,179	55,708,179	Total	0	0	0

Aggregate Debt Service				Annual Debt Service -6/30	
Dates	Principal	Gross Interest	Net Debt Service	Dates	Net Debt Service
				6/30/2014	0
				6/30/2015	0
				6/30/2016	0
8/1/2016	19,210,000	8,408,358	25,023,122		
2/1/2017	0	8,607,341	9,692,972	6/30/2017	34,716,094
8/1/2017	20,900,000	8,607,341	26,912,106		
2/1/2018	675,000	9,373,191	11,133,821	6/30/2018	38,045,926
8/1/2018	7,760,000	9,356,316	14,521,081		
2/1/2019	1,660,000	9,171,541	11,917,172	6/30/2019	26,438,252
8/1/2019	16,110,000	9,130,041	22,644,806		
2/1/2020	0	8,751,016	9,836,647	6/30/2020	32,481,452
8/1/2020	19,890,000	8,751,016	26,045,781		
2/1/2021	1,450,000	8,253,766	10,789,397	6/30/2021	36,835,177
8/1/2021	21,430,000	8,217,516	27,052,280		
2/1/2022	3,745,000	7,681,766	12,512,397	6/30/2022	39,564,676
8/1/2022	22,495,000	7,588,141	27,487,906		
2/1/2023	4,685,000	7,025,766	12,796,397	6/30/2023	40,284,302
8/1/2023	23,630,000	6,908,641	27,943,406		
2/1/2024	5,740,000	6,317,891	13,143,522	6/30/2024	41,086,927
8/1/2024	25,290,000	6,174,391	28,869,155		
2/1/2025	6,975,000	5,481,437	13,675,099	6/30/2025	42,544,253
8/1/2025	26,405,000	5,307,062	29,249,858		
2/1/2026	13,930,000	4,591,191	19,862,017	6/30/2026	49,111,875
8/1/2026	12,830,000	4,242,941	14,357,901		
2/1/2027	19,080,000	3,878,453	24,412,537	6/30/2027	38,770,438
8/1/2027	26,955,000	3,401,453	9,939,672		
2/1/2028	23,105,000	2,641,020	28,234,165	6/30/2028	38,173,836
8/1/2028	28,555,000	2,088,395	7,960,674		
2/1/2029	5,040,000	1,285,463	6,325,463	6/30/2029	14,286,136
8/1/2029	4,600,000	1,159,463	5,759,463		
2/1/2030	5,295,000	1,044,463	6,339,463	6/30/2030	12,098,925
8/1/2030	4,830,000	912,088	5,742,088		
2/1/2031	5,570,000	791,338	6,361,338	6/30/2031	12,103,425
8/1/2031	5,070,000	652,088	5,722,088		
2/1/2032	5,855,000	542,150	6,397,150	6/30/2032	12,119,238
8/1/2032	5,290,000	395,775	5,685,775		
2/1/2033	6,155,000	277,475	6,432,475	6/30/2033	12,118,250
8/1/2033	5,525,000	123,600	5,648,600		
				6/30/2034	5,648,600
Total	405,735,000	177,139,888	526,427,784	Total	526,427,784

**SPECIAL REVENUE FUNDS
FEDERAL / STATE / COMPETITIVE GRANTS
FY 2017-18
(Estimated Grant Award for Budget Purposes)**

<u>GRANT NAME</u>		<u>AMOUNT</u>
Title I-A, Academic Achievement	\$ 4,531,360	
Title I-A, School Improvement	126,000	
Title I-C, Migrant Education	<u>15,115</u>	4,672,475
Title II-A, Improving Teacher Quality	796,640	
Title II-A, Advanced Placement	<u>5,900</u>	802,540
Title III-A, Limited English Proficient	324,516	
Title III-A, Immigrant	<u>19,241</u>	343,757
Title VI-B, IDEA Flow Through	6,400,000	
Title VI-B, IDEA Preschool Special Education	185,000	
Title VI-B, IDEA Capacity Building Grant	<u>70,000</u>	6,655,000
Arts in Education Grant (AEMDD)		439,402
Junior ROTC Program		349,533
Ninth District Opportunity Head Start		468,822
Perkins Program Improvement Grant	212,797	
Perkins Carryover Funds	10,000	
Perkins Plus Reserve	<u>25,000</u>	247,797
Pre-K Lottery		<u>691,638</u>
TOTAL		<u>\$ 14,670,964</u>

**OTHER FUNDS
BUDGET FY 2017-18**

	<u>Worker's Compensation Fund</u>	<u>Payroll Account</u>	<u>TOTAL</u>
Revenue			
Local Funds Interest Earned	\$ 553	\$ 6,933	\$ 7,486
Incoming Transfers	935,000	\$ -	935,000
Beginning Fund Balance	<u>259,121</u>	<u>1,276,838</u>	<u>1,535,959</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,194,674</u>	<u>\$ 1,283,771</u>	<u>\$ 2,478,445</u>
Expense			
Workers' Comp Claims	\$ 902,997	\$ -	\$ 902,997
Ending Fund Balance	<u>291,677</u>	<u>1,283,771</u>	<u>1,575,448</u>
TOTAL EXPENSE and ENDING FUND BALANCE	<u>\$ 1,194,674</u>	<u>\$ 1,283,771</u>	<u>\$ 2,478,445</u>

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION BUDGET
Fiscal Year Ending June 30, 2018
180 Days

REVENUE

	ACTUAL 2015-2016	PROJECTED 2016-2017	BUDGET 2017-2018
LOCAL REVENUE (Student & Adult Meals, Supplemental Sales, Interest, Other Income)	\$ 6,549,979	\$ 6,961,255	\$ 7,350,150
STATE REVENUE (State Salary Supplement)	431,530	440,094	440,094
FEDERAL REVENUE (Based on Student Meals, Free, Reduced, Paid, USDA Entitlement)	<u>9,215,454</u>	<u>9,459,733</u>	<u>9,704,012</u>
TOTAL REVENUE	16,196,963	16,861,082	17,494,256
BEGINNING FUND BALANCE	<u>3,749,276</u>	<u>3,612,418</u>	<u>3,824,292</u>
	<u><u>\$ 19,946,240</u></u>	<u><u>\$ 20,473,500</u></u>	<u><u>\$ 21,318,548</u></u>

EXPENSE

	ACTUAL 2015-2016	PROJECTED 2016-2017	BUDGET 2017-2018
SALARIES - CLERICAL CENTRAL OFFICE (6)	\$ 219,685	\$ 268,029	\$ 236,793
SALARIES - ADMINISTRATIVE (5)	397,573	358,900	403,541
SALARIES - LUNCHROOM (Managers, Assistant Managers, Workers, Subs) (295)	4,755,059	4,885,502	5,015,946
SALARIES - MONITORS (193)	284,514	284,514	268,272
BENEFITS (Insurance, Life, Disability, Dental, Retirement, FICA)	2,494,726	2,804,727	3,335,101
PROFESSIONAL & TECHNICAL SERVICES (Horizon, Audit)	52,818	65,000	85,000
EQUIPMENT MAINTENANCE	130	750	900
COMMUNICATIONS	1,217	1,000	1,500
STAFF DEVELOPMENT/TRAINING	11,719	15,000	17,500
OTHER PURCHASED SERVICES (Pest Control, Humitec, Warehouse Delivery, Misc.)	101,363	105,250	108,500
SUPPLIES (Office, Cleaning, Chemicals, Paper, Uniforms, Misc)	654,556	676,967	694,073
PURCHASE OF COMPUTER SOFTWARE	16,605	10,000	120,000
EQUIPMENT	75,360	199,999	250,000
PURCHASE AND REPLACEMENT OF COMPUTERS	1,585	5,000	20,000
FUEL/ENERGY (Gas for Warehouse Delivery Truck)	1,170	1,500	2,000
FOOD USAGE (Purchased and USDA Entitlement)	6,931,866	6,943,260	6,954,656
DUES AND FEES (Registration for Conventions, Certification, Fuel Up-Charge, Bank Analysis Fee)	20,871	21,210	22,000
BOOKS AND PERIODICALS	756	2,500	2,500
OTHER EXPENSE	<u>-</u>	<u>100</u>	<u>100</u>
TOTAL EXPENSE	16,021,571	16,649,208	17,538,382
ENDING FUND BALANCE	<u>3,612,418</u>	<u>3,824,292</u>	<u>3,780,166</u>
	<u><u>\$ 19,946,240</u></u>	<u><u>\$ 20,473,500</u></u>	<u><u>\$ 21,318,548</u></u>

School Nutrition 2017-18 Plans



- ▶ Salad Bars in High Schools
- ▶ Grill Line (High Schools)
- ▶ Kiosk cart at Etowah
- ▶ Homemade menu items



Master Ricoh Copier Inventory 2017

02/6/17

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
21	Ball Ground ES	Office Workroom	Ricoh	MP 4000B	C83008335	B/W	\$98.39	.0072
21	Ball Ground ES	Rm 910	Ricoh	MP 7001	C83007327	B/W	\$180.79	.0039
21	Ball Ground ES	Rm 510	Ricoh	MP 7001	C83007328	B/W	\$180.79	.0039
21	Ball Ground ES	Rm 401	Ricoh	MP 7001	C83007329	B/W	\$180.79	.0039
21	Ball Ground ES	Rm 709	Ricoh	MP 7001	C83007330	B/W	\$180.79	.0039
45	Clark Creek ES	Front Office	Ricoh	MP 4000B	C83000804	B/W	\$98.39	.0072
45	Clark Creek ES	Rm 314	Ricoh	MP 7001	C83007177	B/W	\$180.79	.0039
45	Clark Creek ES	Rm 116	Ricoh	MP 7001	C83007176	B/W	\$180.79	.0039
45	Clark Creek ES	Rm 419	Ricoh	MP 7001	C83007175	B/W	\$180.79	.0039
45	Clark Creek ES	Rm 218	Ricoh	MP 7001	C83007174	B/W	\$180.79	.0039

GRAND TOTAL

\$1,643.10

Master Toshiba Copier Inventory 2017

02/06/17

CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
Ace Academy	Front Office Rm 22	Toshiba	3540C	CQE333657	Color	\$113.92	.0045b/.045c
Ace Academy	Teacher Workroom 25	Toshiba	456	C2EC38641	B/W	\$82.33	0.0040
Ace Academy	Teacher Workroom	Toshiba	3540C	CQE333571	Color	\$113.92	.0045b/.045c
Ace Academy	Teacher Workroom	Toshiba	3540C	CQE333433	Color	\$113.92	.0045b/.045c
Arnold Mill ES	Media Ctr Prod Rm 508D	Toshiba	556	CGEC16649	B/W	\$133.03	0.0034
Arnold Mill ES	Media Ctr Prod Rm 508D	Toshiba	3540C	CQE333448	Color	\$113.92	.0045b/.045c
Arnold Mill ES	Office Workroom 517	Toshiba	3540C	CQE333538	Color	\$113.92	.0045b/.045c
Arnold Mill ES	Room 412	Toshiba	556	CGEC16714	B/W	\$133.03	0.0034
Avery ES	Admin A120	Toshiba	3540C	CQE333534	Color	\$113.92	.0045b/.045c
Avery ES	Media Center	Toshiba	3540C	CQE333516	Color	\$113.92	.0045b/.045c
Avery ES	Teacher Workroom 119	Toshiba	556	CGEC16758	B/W	\$133.03	0.0034
Avery ES	Teacher Workroom 222	Toshiba	556	CGEC16770	B/W	\$133.03	0.0034
Avery ES	Teacher Workroom 320	Toshiba	556	CGEC16768	B/W	\$133.03	0.0034
Bascomb ES	Front Office	Toshiba	3540C	CQE333466	Color	\$113.92	.0045b/.045c
Bascomb ES	Media Center M14	Toshiba	3540C	CQE333419	Color	\$113.92	.0045b/.045c
Bascomb ES	Room 712	Toshiba	556	CGEC16712	B/W	\$133.03	0.0034
Bascomb ES	Room 712	Toshiba	556	CGEC16685	B/W	\$133.03	0.0034
Bascomb ES	Workroom M15	Toshiba	556	CGEC16756	B/W	\$133.03	0.0034
Boston ES	Front Office B19	Toshiba	3540C	CQE333422	Color	\$113.92	.0045b/.045c
Boston ES	Production Room Behind Office B7	Toshiba	3540c	CQE333445	B/W	\$113.92	.0045b/.045c
Boston ES	E1	Toshiba	556	CGDC16493	B/W	\$133.03	0.0034
Boston ES	F Wing Workroom	Toshiba	556	CGEC16697	B/W	\$133.03	0.0034
Buffington Educational Svcs Ctr	Main Office	Toshiba	306	C2EC38891	B/W	\$70.44	0.0045
Bus Shop 1 / Fleet Maintenance	#1 Office	Toshiba	306	C2EC38877	B/W	\$77.03	0.0045
Bus Shop 2 / Transportation	Shop Office Rm 110	Toshiba	306	CQEC38826	B/W	\$70.44	0.0045
Bus Shop 2 / Transportation	Transportation Workroom	Toshiba	456	C2EC37241	B/W	\$82.33	0.0040
Canton ES	Media Center	Toshiba	3540C	CQE333568	Color	\$113.92	.0045b/.045c
Canton ES	Rm Team A-113	Toshiba	3540C	CQE333541	Color	\$113.92	.0045b/.045c
Canton ES	Teacher Workroom 510	Toshiba	556	CGDC16426	B/W	\$133.03	0.0034
Canton ES	Teacher Workroom 709	Toshiba	556	CGEC16650	B/W	\$133.03	0.0034
Canton ES	Teacher Workroom 910	Toshiba	556	CGEC16710	B/W	\$133.03	0.0034
Carmel ES	Front Office	Toshiba	3540C	CQE333662	Color	\$113.92	.0045b/.045c
Carmel ES	Media Center	Toshiba	3540C	CQE333447	Color	\$113.92	.0045b/.045c
Carmel ES	Workroom 402A	Toshiba	556	CGEC16693	B/W	\$133.03	0.0034
Carmel ES	Workroom 404A	Toshiba	556	CGDC16477	B/W	\$133.03	0.0034
Carmel ES	Workroom 408A	Toshiba	556	CGEC16653	B/W	\$133.03	0.0034
Central Office Bldg A	Public Relations, Team A-226	Toshiba	5540CT+Fax+Lcf	CBD321011	Color	\$224.87	.0045b/.045c
Central Office Bldg A	School Operations, Team A-220	Toshiba	3540C+Fax+Lcf	CQE333409	Color	\$126.18	.0045b/.045c

Master Toshiba Copier Inventory 2017

02/06/17

CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
Central Office Bldg A	School Operations, Hallway	Toshiba	3555C	SC7DD59173	Color	\$164.72	.0045b/.045c
Central Office Bldg A	Superintendent's Copy Room	Toshiba	3540C+Fax+Lcf	CQE333430	Color	\$126.18	.0045b/.045c
Central Office Bldg C	1st Floor Copy Rm 111	Toshiba	3450C + Fax	CQE333396	Color	\$120.51	.0045b/.045c
Central Office Bldg C	2nd Floor Copy Rm 210	Toshiba	3540C	CQE333446	Color	\$113.92	.0045b/.045c
Central Office Bldg C	Benefits Rm 121	Toshiba	3540C + Fax	CQE333543	Color	\$120.51	.0045b/.045c
Central Office Bldg C	Personnel Office, Rm 105	Toshiba	3450C	CQE333484	Color	\$113.92	.0045b/.045c
Central Office Bldg C	School Police B06	Toshiba	3450C + Fax	CQE333425	Color	\$120.51	.0045b/.045c
Central Office Bldg C (Accounting)	Room 205	Toshiba	456	C2EC38648	Color	\$82.33	0.0040
Central Office Bldg C (Accounting)	Room 207	Toshiba	3540C+Lcf	CQE333553	B/W	\$119.59	.0045b/.045c
Central Office Bldg E (Purchasing)	Purchasing Office	Toshiba	556	SCGCD20672	B/W	\$202.02	0.0034
Central Warehouse/Print Shop	Print Shop	Toshiba	3540C	CQE333399	Color	\$119.59	.0045b/.045c
Cherokee HS	300 Hall Rm 302	Toshiba	756	CKL211858	B/W	\$160.60	0.0034
Cherokee HS	600 Hall, Rm 611	Toshiba	456	C2EC38505	B/W	\$82.33	0.0040
Cherokee HS	Athletic Office Rm 202	Toshiba	306	C2EC38888	B/W	\$70.44	0.0045
Cherokee HS	Counselor's Office, Rm010	Toshiba	456	C2EC40267	B/W	\$82.33	0.0040
Cherokee HS	Main Office, Rm 006	Toshiba	3540C	CQE333355	Color	\$113.92	.0045b/.045c
Cherokee HS	Media Center	Toshiba	3540C	CQE333373	Color	\$113.92	.0045b/.045c
Cherokee HS	Print Shop- Media Center, Rm400J	Toshiba	756	CKL211872	B/W	\$160.60	0.0034
Cherokee HS	Print Shop- Media Center, Rm400J	Toshiba	756	CKL211889	B/W	\$160.60	0.0034
Cherokee HS	Math Office 104	Toshiba	757	SCAKD16644	B/W	\$276.44	0.0034
Clayton ES	Front Office D102	Toshiba	3540C	CQE333545	Color	\$113.92	.0045b/.045c
Clayton ES	Media Center #172	Toshiba	3540C	CQE333386	Color	\$113.92	.0045b/.045c
Clayton ES	Rm D128	Toshiba	556	CGDC16468	B/W	\$133.03	0.0034
Creekland MS	Media Center	Toshiba	3540C	CQE333539	Color	\$113.92	.0045b/.045c
Creekland MS	Office Workroom A-13	Toshiba	3540C	CQE333554	Color	\$113.92	.0045b/.045c
Creekland MS	Teacher Workroom 402	Toshiba	556	CGEC16767	B/W	\$133.03	0.0034
Creekland MS	Teacher Workroom 402	Toshiba	556	CGEC16652	B/W	\$133.03	0.0034
Creekland MS	Teacher Workroom 609	Toshiba	556	CGEC16762	B/W	\$133.03	0.0034
Creekview HS	Copy Room Team A-10	Toshiba	3540C	CQE333377	Color	\$113.92	.0045b/.045c
Creekview HS	Media Center A26	Toshiba	3540C	CQE333542	Color	\$113.92	.0045b/.045c
Creekview HS	Special Ed Rm 2101	Toshiba	306	C2EC38820	B/W	\$70.44	0.0045
Creekview HS	Student Services Rm Team A-26	Toshiba	306	C2EC38907	B/W	\$70.44	0.0045
Creekview HS	Teacher Workroom 1403	Toshiba	756	CKL211882	B/W	\$160.60	0.0034
Creekview HS	Teacher Workroom 2403	Toshiba	756	CKL211870	B/W	\$160.60	0.0034
Creekview HS	Teacher Workroom 2403	Toshiba	756	CKK211712	B/W	\$160.60	0.0034
Dean Rusk MS	Front Office	Toshiba	3540C	CQE333421	Color	\$113.92	.0045b/.045c
Dean Rusk MS	Media Center	Toshiba	3540C	CQE333468	Color	\$113.92	.0045b/.045c
Dean Rusk MS	Teacher Workroom 113	Toshiba	556	CGDC16430	B/W	\$133.03	0.0034

Master Toshiba Copier Inventory 2017

02/06/17

CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
Dean Rusk MS	Room 2806	Toshiba	655	BR628	B/W	\$144.24	0.0034
Dean Rusk MS	Room 2606	Toshiba	655	BR647	B/W	\$144.24	0.0034
Dean Rusk MS	Room 1106	Toshiba	555	BR659	B/W	\$133.03	0.0034
Dean Rusk MS	Room 809	Toshiba	555	BR691	B/W	\$133.03	0.0034
Educational Svcs. Annex Bldg G	Copy / Mail Room G29	Toshiba	3540C	CQE333487	Color	\$113.92	.0045b/.045c
Educational Svcs. Annex Bldg H	Copy Workroom H3	Toshiba	456	C2EC38653	B/W	\$82.33	0.0040
ET Booth MS	Admin Area A113	Toshiba	3540C	CQE333548	Color	\$113.92	.0045b/.045c
ET Booth MS	Media Center M8	Toshiba	3540C	CQE333648	Color	\$113.92	.0045b/.045c
ET Booth MS	Teacher Workroom 1601	Toshiba	556	CGEC16701	B/W	\$133.03	0.0034
ET Booth MS	Teacher Workroom 1605	Toshiba	556	CGEC16774	B/W	\$133.03	0.0034
ET Booth MS	Teacher Workroom 2501	Toshiba	556	CGEC16695	B/W	\$133.03	0.0034
ET Booth MS	Teacher Workroom 2505	Toshiba	556	CGDC16487	B/W	\$133.03	0.0034
Etowah HS	Copy Room 3204	Toshiba	756	CKJ211528	B/W	\$160.60	0.0034
Etowah HS	Copy Room 7106	Toshiba	756	CKJ211532	B/W	\$160.60	0.0034
Etowah HS	C Bldg., Room 3222	Toshiba	756	CKJ211508	B/W	\$160.60	0.0034
Etowah HS	Media Center 3200	Toshiba	3540C	CQE333537	Color	\$113.92	.0045b/.045c
Etowah HS	Admin Rm 7101D	Toshiba	3540C	CQE333606	Color	\$113.92	.0045b/.045c
Etowah HS	Counseling Ofc Rm 3108F	Toshiba	306	C2EC38881	B/W	\$70.44	0.0045
Etowah HS	Gym Admin 2207	Toshiba	456	C2EC37266	B/W	\$82.33	0.0040
Etowah HS	Records Ofc 3106	Toshiba	306	C2EC38894	B/W	\$70.44	0.0045
Etowah HS	C Bldg., Room 3201	Toshiba	655	CQC012231-R	B/W	\$144.24	0.0034
Etowah East @ Chapman	Bldg. A, Room 148	Toshiba	656G	SSZAD90646	B/W	\$202.02	0.0034
Etowah East @ Chapman	Bldg. B, Room 205	Toshiba	656G	SSZAD90644	B/W	\$202.02	0.0034
Free Home ES	Annex Bldg, Outside RmTeam A-6	Toshiba	456	C2EC38506	B/W	\$82.33	0.0040
Free Home ES	Rm 13A	Toshiba	3540C	CQE333349	Color	\$113.92	.0045b/.045c
Free Home ES	Rm 4A	Toshiba	456	C2EC40262	B/W	\$82.33	0.0040
Freedom MS	Front Office	Toshiba	3540C	CQE333558	Color	\$113.92	.0045b/.045c
Freedom MS	Media Center	Toshiba	3540C	CQE333434	Color	\$113.92	.0045b/.045c
Freedom MS	Teacher Wkrm 402	Toshiba	556	CGEC16769	B/W	\$133.03	0.0034
Freedom MS	Teacher Wkrm 405	Toshiba	556	CGDC16492	B/W	\$133.03	0.0034
Freedom MS	Teacher Wkrm 703	Toshiba	556	CGDC16439	B/W	\$133.03	0.0034
Hasty ES	Media Center	Toshiba	3540C	CQE333578	Color	\$113.92	.0045b/.045c
Hasty ES	Rm 702	Toshiba	556	CGDC16388	B/W	\$133.03	0.0034
Hasty ES	Rm Team A-112	Toshiba	3540C	CQE333365	Color	\$113.92	.0045b/.045c
Hasty ES	Room 202	Toshiba	556	CGEC16720	B/W	\$133.03	0.0034
Hickory Flat ES	Media Center	Toshiba	3540C	CQE333660	Color	\$113.92	.0045b/.045c
Hickory Flat ES	Office Workroom 1200L	Toshiba	3540C	CQE333621	Color	\$113.92	.0045b/.045c
Hickory Flat ES	Room 312	Toshiba	556	CGEC16739	B/W	\$133.03	0.0034

Master Toshiba Copier Inventory 2017

02/06/17

CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
Hickory Flat ES	Teacher Workroom 725	Toshiba	556	CGEC16759	B/W	\$133.03	0.0034
Holly Springs ES	Media Center	Toshiba	3540C	CQE333653	Color	\$113.92	.0045b/.045c
Holly Springs ES	Teacher Workroom 402	Toshiba	556	CGDC16427	B/W	\$133.03	0.0034
Holly Springs ES	Teacher Workroom 412	Toshiba	556	CGEC16749	B/W	\$133.03	0.0034
Holly Springs ES	Teacher Workroom 422	Toshiba	556	CGEC16775	B/W	\$133.03	0.0034
Holly Springs ES	Office Workroom 813	Toshiba	3540C	CQE333570	Color	\$113.92	.0045b/.045c
Indian Knoll ES	100 Hall - Room 116	Toshiba	3555C	SC7JD14686	Color	\$205.48	.0045b/.045c
Indian Knoll ES	Front Office	Toshiba	3555C	SC7JD17962	Color	\$205.48	.0045b/.045c
Indian Knoll ES	200 Hall - Room 218	Toshiba	557	SCAHD14645	B/W	\$249.22	0.0034
Indian Knoll ES	400 Hall - Room 419	Toshiba	557	SCAHD14625	B/W	\$249.22	0.0034
Indian Knoll ES	300 Hall - Room 314	Toshiba	557	SCAID15436	B/W	\$249.22	0.0034
Johnston ES	Media Workroom 62F	Toshiba	556	CGEC16709	B/W	\$133.03	0.0034
Johnston ES	Office	Toshiba	3540C	CQE333566	Color	\$113.92	.0045b/.045c
Johnston ES	Media Center 62D	Toshiba	3540C	CQE333480	Color	\$113.92	.0045b/.045c
Johnston ES	Main Building, Room 67	Toshiba	556	CGEC16773	B/W	\$133.03	0.0034
Johnston ES	Media Workroom 67	Toshiba	556	CGEC16748	B/W	\$133.03	0.0034
Joseph Knox ES	Admin Rm Team A-111	Toshiba	3540C	CQE333408	Color	\$113.92	.0045b/.045c
Joseph Knox ES	Teacher Workroom 419	Toshiba	3540C	CQE333563	Color	\$113.92	.0045b/.045c
Joseph Knox ES	Teacher Workroom 116	Toshiba	556	CGEC16722	B/W	\$133.03	0.0034
Joseph Knox ES	Teacher Workroom 217	Toshiba	556	CGEC16713	B/W	\$133.03	0.0034
Joseph Knox ES	Teacher Workroom 316	Toshiba	556	CGEC16651	B/W	\$133.03	0.0034
Lee Roy Tippens Educational Center	Teacher Workroom, 601C	Toshiba	3540C	CQE333631	Color	\$113.92	.0045b/.045c
Liberty ES	Front Office	Toshiba	3540C	CQE333565	Color	\$113.92	.0045b/.045c
Liberty ES	Office Workroom Team A-12	Toshiba	656	CLZ215079	B/W	\$144.24	0.0034
Liberty ES	Rm Team A-12	Toshiba	656	CZL214737	B/W	\$144.24	0.0034
Liberty ES	Media Center WR #M-2	Toshiba	3540C	CQE333414	Color	\$113.92	.0045b/.045c
Liberty ES	Front Office Workroom	Toshiba	657	SCAHD13621	B/W	\$255.42	0.0034
Little River ES	Media Center	Toshiba	3540C	CQE333540	Color	\$113.92	.0045b/.045c
Little River ES	Office Workroom Team A-113	Toshiba	3540C	CQE333404	Color	\$113.92	.0045b/.045c
Little River ES	Teacher Workroom 510	Toshiba	556	CGDC16485	B/W	\$133.03	0.0034
Little River ES	Teacher Workroom 709	Toshiba	556	CGEC16708	B/W	\$133.03	0.0034
Little River ES	Teacher Workroom 401	Toshiba	556	CGEC16691	B/W	\$133.03	0.0034
Little River ES	Teacher Workroom 910	Toshiba	556	CGDC16432	B/W	\$133.03	0.0034
Little River PreSchool	Office Workroom Team B-108	Toshiba	3540C	CQE333577	Color	\$113.92	.0045b/.045c
Little River PreSchool	Teacher Workroom Team B-119	Toshiba	456	C2EC37402	B/W	\$82.33	0.0040
MA Teasley MS	Room A114	Toshiba	3555C	SC7DD59181	Color	\$166.55	.0045b/.045c
MA Teasley MS	Rom M8	Toshiba	3555C	SC7ED63436	Color	\$166.55	.0045b/.045c
MA Teasley MS	Room 1601	Toshiba	656G	SSZAD90638	B/W	\$202.02	0.0034

Master Toshiba Copier Inventory 2017

02/06/17

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MA Teasley MS	Rom 1605	Toshiba	656G	SSZAD90652	B/W	\$202.02	0.0034
MA Teasley MS	Room 2501	Toshiba	656G	SSZAD90653	B/W	\$202.02	0.0034
MA Teasley MS	Room 2505	Toshiba	656G	SSZAD90648	B/W	\$202.02	0.0034
Macedonia ES	Admin Area Rm 130	Toshiba	3540C	CQE333363	Color	\$113.92	.0045b/.045c
Macedonia ES	Teacher Workroom 139	Toshiba	556	CGEC16772	B/W	\$133.03	0.0034
Macedonia ES	Teacher Workroom 329	Toshiba	556	CGEC16686	B/W	\$133.03	0.0034
Macedonia ES	Teacher Workroom 226	Toshiba	3540C	CQE33368	Color	\$113.92	.0045b/.045c
Mill Creek MS	Admin Workroom A-3	Toshiba	3540C	CQE333661	Color	\$113.92	.0045b/.045c
Mill Creek MS	Media Center	Toshiba	3540C	CQE333550	Color	\$113.92	.0045b/.045c
Mill Creek MS	Teacher Workroom 1112	Toshiba	556	CGDC16372	B/W	\$133.03	0.0034
Mill Creek MS	Teacher Workroom 1321	Toshiba	556	CGEC16688	B/W	\$133.03	0.0034
Mill Creek MS	Teacher Workroom 2119	Toshiba	556	CGEC16763	B/W	\$133.03	0.0034
Mill Creek MS	Teacher Workroom 2321	Toshiba	556	CGDC16451	B/W	\$133.03	0.0034
Mountain Road ES	Front Office Rm B-11	Toshiba	3540C	CQE333556	Color	\$113.92	.0045b/.045c
Mountain Road ES	Media Center	Toshiba	3540C	CQE333647	Color	\$113.92	.0045b/.045c
Mountain Road ES	Media Workroom B-7	Toshiba	656	CZL214666	B/W	\$144.24	0.0034
Mountain Road ES	Rm E-28	Toshiba	456	C2EC38508	B/W	\$82.33	0.0040
Nurses, Building D	Room D107	Toshiba	306+fax	C2EC38827	B/W	\$77.03	0.0045
Oak Grove ES	Teacher Workroom 6025	Toshiba	3540C	CQE333476	Color	\$113.92	.0045b/.045c
Oak Grove ES	Front Office	Toshiba	3540C	CQE333440	Color	\$113.92	.0045b/.045c
Oak Grove ES	Learning Lab Rm 13A	Toshiba	656	CZL214742	B/W	\$144.24	0.0034
Oak Grove ES	Room 7020	Toshiba	556	CGEC16765	B/W	\$133.03	0.0034
Polaris Evening School @ WHS	700 Hall, Admin Rm111	Toshiba	3540C	CQE333547	Color	\$113.92	.0045b/.045c
Ralph Bunche	Parents Room 201	Toshiba	3540C	CQE333658	Color	\$113.92	.0045b/.045c
River Ridge HS	Room A8	Toshiba	3540C	CQE333605	Color	\$113.92	.0045b/.045c
River Ridge HS	Room A16	Toshiba	3540C	CQE333656	Color	\$113.92	.0045b/.045c
River Ridge HS	Teacher Workroom 1402	Toshiba	656	CZL214736	B/W	\$144.24	0.0034
River Ridge HS	Teacher Workroom 1403	Toshiba	656	CZL215089	B/W	\$144.24	0.0034
River Ridge HS	Teacher Workroom 2402	Toshiba	656	CZL214749	B/W	\$144.24	0.0034
River Ridge HS	Teacher Workroom 2403	Toshiba	656	CZL215059	B/W	\$144.24	0.0034
RM Moore ES	Media Center 500	Toshiba	3540C	CQE333524	Color	\$113.92	.0045b/.045c
RM Moore ES	Teacher Workroom 210	Toshiba	556	CGDC16433	B/W	\$133.03	0.0034
RM Moore ES	Office Workroom 601	Toshiba	3540C	CQE333428	Color	\$113.92	.0045b/.045c
RM Moore ES	Teacher Workroom 202	Toshiba	556	CGDC16448	B/W	\$133.03	0.0034
Sequoiah HS	Admin Office A111	Toshiba	3540C	CQE333549	Color	\$113.92	.0045b/.045c
Sequoiah HS	Attendance Office Rm 112	Toshiba	456	C2EC38512	B/W	\$82.33	0.0040
Sequoiah HS	Media Center	Toshiba	3540C	CQE333449	Color	\$113.92	.0045b/.045c
Sequoiah HS	Student Services Rm 202	Toshiba	456	C2EC37418	B/W	\$82.33	0.0040

Master Toshiba Copier Inventory 2017

02/06/17

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Sequoiah HS	Vocational Rm 1251	Toshiba	456	C2EC38501	B/W	\$82.33	0.0040
Sequoiah HS	Copy Room 104	Toshiba	756	CKL211866	B/W	\$160.60	0.0034
Sequoiah HS	Copy Room 104	Toshiba	756	CKL211841	B/W	\$160.60	0.0034
Sequoiah HS	Rm 1203	Toshiba	456	C2EC38627	B/W	\$82.33	0.0040
Sequoiah HS	Copy Room	Toshiba	455	CQC021874-R	B/W	\$82.33	0.0040
Sequoiah HS	Copy Room	Toshiba	655	CCA012236-R	B/W	\$144.24	0.0034
Sixes ES	Front Office Room 113	Toshiba	3540C	CQE333551	Color	\$113.92	.0045b/.045c
Sixes ES	Media Center 209	Toshiba	3540C	CQE333564	Color	\$113.92	.0045b/.045c
Sixes ES	Room 310 6th Grade Workroom	Toshiba	556	CGEC16706	B/W	\$133.03	0.0034
Sixes ES	Room 465	Toshiba	556	CGEC16707	B/W	\$133.03	0.0034
Sixes ES	Teachers Workroom #436	Toshiba	556	CGDC16428	B/W	\$133.03	0.0034
Special ED/Prek Portable@ Hasty ES	Mobile 1157	Toshiba	306	C2EC38904	B/W	\$70.44	0.0045
Support Services Center Bldg D	Maintenance Hallway	Toshiba	456	C2EC8509	B/W	\$82.33	0.0040
Support Services Center Bldg D	Maintenance Hallway	Toshiba	3540C+Lcf	CQE333557	Color	\$119.59	.0045b/.045c
Support Services, SFS, Bldg F	Rm F119	Toshiba	3540C+Lcf	CQE333562	Color	\$123.70	.0045b/.045c
Teachers Center @ Teasley	Teacher's Center	Toshiba	3540C	CQE333444	Color	\$113.92	.0045b/.045c
Woodstock ES	Media Center (temp loc in office)	Toshiba	3540C	CQE333592	Color	\$113.92	.0045b/.045c
Woodstock ES	Teacher Workroom 702	Toshiba	556	CGDC16392	B/W	\$133.03	0.0034
Woodstock ES	Front Office	Toshiba	3540C	CQE333411	Color	\$113.92	.0045b/.045c
Woodstock ES	Teacher Workroom 202	Toshiba	556	CGDC16377	B/W	\$133.03	0.0034
Woodstock ES	Teacher Workroom 202	Toshiba	556	CGEC16761	B/W	\$133.03	0.0034
Woodstock HS	Copy Room 300 #1	Toshiba	756	CKL211875	B/W	\$160.60	0.0034
Woodstock HS	Copy Room 300 #3	Toshiba	756	CKL211885	B/W	\$160.60	0.0034
Woodstock HS	Copy Room 300 #2	Toshiba	756	CKL211847	B/W	\$160.60	0.0034
Woodstock HS	Guidance Office I35	Toshiba	456	C2EC40265	B/W	\$82.33	0.0040
Woodstock HS	Media Center J08	Toshiba	3540C	CQE333451	Color	\$113.92	.0045b/.045c
Woodstock HS	Office #2 Mailroom I59	Toshiba	3540C	CQE333416	Color	\$113.92	.0045b/.045c
Woodstock MS	Front Office A01	Toshiba	3540C	CQE333581	Color	\$113.92	.0045b/.045c
Woodstock MS	Media Center B37	Toshiba	556	CGEC16698	B/W	\$133.03	0.0034
Woodstock MS	Media Center B37	Toshiba	3540C	CQE333427	Color	\$113.92	.0045b/.045c
Woodstock MS	Rm A-22	Toshiba	556	CGEC16777	B/W	\$133.03	0.0034
Woodstock MS	Teacher Workroom 303	Toshiba	556	CGEC16766	B/W	\$133.03	0.0034

GRAND TOTAL

\$28,407.34

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017

COUNTY **CHEROKEE COUNTY** TAXING JURISDICTION **CHEROKEE COUNTY SCHOOL BOARD M&O**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

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

DESCRIPTION	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	8,661,752,264	351,864,113	348,085,748	9,361,702,125
PERSONAL	381,725,375		55,989,908	437,715,283
MOTOR VEHICLES	393,947,430		-213,734,052	180,213,378
MOBILE HOMES	13,356,454		1,626,285	14,982,739
TIMBER -100%	666,872		-256,509	410,363
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	9,451,448,395	351,864,113	191,711,380	9,995,023,888
EXEMPTIONS		0	2,174,465,343	2,174,465,343
NET DIGEST	9,451,448,395	351,864,113	-1,982,753,963	7,820,558,545
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	9,451,448,395	351,864,113	-1,982,753,963	7,820,558,545
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	19.450	2017 PROPOSED MILLAGE RATE >>>		18.950

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	9,451,448,395	
Net Value Added-Reassessment of Existing Real Property	RVA	351,864,113	
Other Net Changes to Taxable Digest	NAG	-1,982,753,963	
2017 Net Digest	CYD	7,820,558,545	(PYD+RVA+NAG)
2016 Millage Rate	PYM	19.450	
Millage Equivalent of Reassessed Value Added	ME	0.875	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	18.575	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2017 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	18.575
	2016 Millage Rate	18.950
	Percentage Increase	2.02%

CERTIFICATIONS

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

Chairman, Board of Tax Assessors

Date

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

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2017 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Superintendent of Schools

Title

Date

CHEROKEE COUNTY BOARD OF EDUCATION: PUBLIC NOTICE

The Cherokee County Board of Education does hereby announce that the millage rate will be established at a called meeting to be held at Historic Canton High School/School Board Auditorium, Canton, GA on June 15, 2017 at seven o'clock p.m., 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 2017 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

Yearly Tax Digest	2012	2013	2014	2015	2016	Preliminary 2017
Real & Personal	6,570,278,294	6,686,039,112	7,561,722,074	8,250,738,686	9,083,057,042	9,799,417,408
Motor Vehicles	610,288,270	641,593,210	530,574,960	393,947,430	300,355,630	180,213,378
Mobile Homes	14,909,320	13,681,200	13,488,200	13,356,454	14,002,560	14,982,739
Timber-100%	284,156	871,524	1,527,766	666,872	547,150	410,363
Gross Digest	7,195,760,040	7,342,185,046	8,107,313,000	8,658,709,442	9,397,962,382	9,995,023,888
Less M&O Exempts	(1,369,158,690)	(1,431,338,403)	(1,623,304,228)	(1,863,949,175)	(2,069,025,021)	(2,174,465,343)
Net M&O Digest	5,826,601,350	5,910,846,643	6,484,008,772	6,794,760,267	7,328,937,361	7,820,558,545
Gross M&O Millage	19.45	19.45	19.45	19.45	19.45	18.45
Less Rollbacks	-	-	-	-	-	-
Net M&O Millage	19.45	19.45	19.45	19.45	19.45	18.45
Net Taxes Levied	113,327,396	114,965,955	126,113,971	132,158,087	142,547,832	148,199,584
Net Tax \$ Increase/(Decrease)	(9,907,143)	1,638,559	11,148,016	6,044,117	10,389,744	5,651,753
Net Tax % Increase/(Decrease)	(9.02%)	1.4%	9.7%	4.8%	7.9%	3.97%
Bond Millage	0.40	0.40	-	-	-	0.50
Less Roll Back/Reduction			(0.40)	-	-	-
Net Bond Digest	0.40	0.40	-	-	-	0.50
Total Bond & M/O Millage	19.85	19.85	19.45	19.45	19.45	19.45

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2017-18 BUDGET
FOR GENERAL FUND

5/3/2017

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2015-16 ACTUAL	FY 2016-17 BUDGET	EST. ACTUAL REVENUE FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
TOTAL	STATE REVENUE	189,528,945	194,260,274	195,704,475	206,164,454	-	206,164,454
TOTAL	FEDERAL REVENUE	161,767	121,690	-	168,238	-	168,238
TOTAL	LOCAL REVENUE	148,764,724	150,265,172	158,585,611	165,183,140	-	165,183,140
	TAN FUNDS	20,002,500	18,000,000	15,500,000	13,750,000	-	13,750,000
TOTAL REVENUE		358,457,936	362,647,136	369,790,086	385,265,832	-	385,265,832

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2015-16	FY 2016-17 BUDGET	EST ACTUAL REVENUE FY 2016-17	FY 2017-18 REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
431200	DIRECT INST. COST	191,601,367	197,169,990	196,915,042	*	-	*
431200	MEDIA CENTER PROGRAMS	5,124,347	5,197,898	5,197,898	*	-	*
431200	STAFF DEV. PROGRAMS	922,365	944,696	944,696	*	-	*
431200	20 DAYS ADDITIONAL INSTRUCT.	1,502,545	1,523,958	1,523,958	*	-	*
431200	INDIRECT COST	25,392,438	25,971,047	25,971,047	*	-	*
431200	SUB-TOTAL	224,543,062	230,807,589	230,552,641	245,056,938	-	245,056,938
431200	PUPIL TRANSPORTATION	2,023,404	2,023,404	2,061,331	2,091,711	-	2,091,711
431200	NURSING	768,528	774,589	797,486	836,749	-	836,749
431200	MIGRANT ED	-	-	-	-	-	-
431400	CURRENT YR LOC. FAIR SHARE	(36,258,208)	(40,016,663)	(40,016,663)	(43,180,097)	-	(43,180,097)
432000	EQUALIZATION GRANT	2,409,509	-	-	-	-	-
431210/431230	MID-TERM ADJUSTMENT	3,517,370	3,200,065	3,210,594	3,309,343	-	3,309,343
431200	PRINCIPAL SUPPLEMENTS	-	-	-	-	-	-
431240	AUSTERITY REDUCTION	(11,088,905)	(3,976,537)	(3,978,206)	(4,012,602)	-	(4,012,602)
*	TOTAL STATE QBE FUNDING	185,914,760	192,812,447	192,627,183	204,102,042		204,102,042
2620/438000	STATE PRESCHOOL GRANT	671,565	671,565	706,576	706,576	-	706,576
JE	ON BEHALF PAYMENTS						
445200	MEDICAID REIMBURSEMENT	714,655	621,328	849,328	879,055	-	879,055
JE	SALARY ACCRUAL		(623,709)			-	
438000	OTHER STATE FUNDS	2,227,965	778,643	1,521,389	476,781	-	476,781
	TOTAL OTHER STATE FUNDING	3,614,185	1,447,827	3,077,293	2,062,412	-	2,062,412
TOTAL STATE REVENUE		189,528,945	194,260,274	195,704,476	206,164,454	-	206,164,454
*This information not available at the time of publication							

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2017-18 BUDGET
FOR GENERAL FUND

5/3/2017

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL REVENUE FY 2016-17	FY 2017-18 REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
445300	FLOOD CONTROL/ RAILROAD CAR TAX	161,767	121,690	-	168,238	-	168,238
445200	FED GRANTS - SDOE	-	-			-	-
451000	SALE OF BONDS	-	-			-	-
445210	FEDERAL JOB FUND	-	-			-	-
TOTAL FEDERAL REVENUE		161,767	121,690			-	

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL REVENUE FY 2016-17	FY 2017-18 REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
411100	AD VALOREM TAXES	121,258,918	124,437,543	132,248,378	140,844,523	-	140,844,523
411100	P/Y PROPERTY TAXES	616,608	1,211,230	715,806	699,701	-	699,701
411900	INTANGIBLE TAX	4,234,450	3,370,163	5,047,974	5,684,544	-	5,684,544
411100	MOTOR VEHICLE TAXES	5,136,575	4,712,946	3,306,252	1,289,155	-	1,289,155
411100	REAL ESTATE TRANSFER TAX	1,379,494	1,135,682	1,491,152	1,573,165	-	1,573,165
411100	TITLE AD VALOREM TAX (VEHICLES)	10,671,511	10,528,239	10,892,347	11,110,194	-	11,110,194
411100	MOBILE HOMES	226,790	307,182	272,454	182,981	-	182,981
*	TOTAL TAXES	143,524,346	145,702,985	153,974,363	161,384,263	-	161,384,263
413100	TUITION FROM INDIVIDUALS	-	-	-	-	-	-
413500	TUITION SUMMER SCHOOL	163,647	168,556	104,300	165,997	-	165,997
413501	TUITION NIGHT SCHOOL	8,810	14,238	15,850	12,965	-	12,965
413504	TESTING ITBS	-	-	-	-	-	-
413503	TESTING AP	-	-	-	-	-	-
431505	TUITION-E COURSES	98,616	53,733	63,492	71,945	-	71,945
*	TOTAL TUITION/TESTING	271,073	236,527	183,642	250,907	-	250,907
415000	EARNINGS ON INVESTMENTS	63,839	14,874	57,977	60,908	-	60,908
419100	RENTAL OF PROPERTY	177,618	267,475	160,719	169,169	-	169,169
419900	INDIRECT COST RECOVERIES	72,594	75,000	73,659	75,501	-	75,501
419950	OTHER LOCAL REVENUES	197,881	113,235	145,928	-	-	-
	LOCAL REVENUES SPLOST REIMB.	2,000,000	2,000,000	2,000,000	1,000,000	-	1,000,000
419957	SCHOOL REIMB SALARIES AND TRANS	1,487,105	915,849	1,065,887	1,297,864	-	1,297,864
419953	INVENTORY ADJUSTMENT	1,619	1,500	15,884	8,752	-	8,752
419954	FINGER PRINTS/BADGES	67,686	63,582	52,393	61,220	-	61,220
419956	UTILITIES REIMB	2,250	1,500	-	-	-	-
453000	INS. REC/SURPLUS PROP	196,403	162,645	144,340	124,556	-	124,556
459950	OTHER SOURCES - TAN	20,002,500	18,000,000	15,500,000	13,750,000	-	13,750,000
	TRANSFERS IN	-	-	-	-	-	-
	REIMB. FROM ASP PROGRAMS FOR NURSES	702,310	710,000	710,819	750,000	-	750,000
	TOTAL OTHER	24,971,805	22,325,660	19,927,606	17,297,970	-	17,297,970
	TOTAL LOCAL REVENUE	168,767,224	168,265,172	174,085,611	178,933,140	-	178,933,140

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
1000	INSTRUCTIONAL EXPENSE	232,720,456	244,222,464	249,298,810	254,032,229	7,285,521	261,317,750
2100	PUPIL SERVICES	10,674,045	10,925,866	12,623,685	13,314,452	-	13,314,452
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	8,810,769	9,150,070	9,249,734	9,854,064	439,766	10,293,830
2220	EDUCATIONAL MEDIA SERVICES	4,363,287	4,595,516	4,333,178	4,669,275	-	4,669,275
2300	GENERAL ADMINISTRATION	2,880,759	2,745,314	2,573,916	2,841,065	-	2,841,065
2400	SCHOOL ADMINISTRATION	21,350,724	22,285,070	22,015,421	23,035,244	572,163	23,607,407
2500	BUSINESS SERVICES	2,337,758	2,532,012	2,532,012	2,678,499	-	2,678,499
2600	OPERATION & MAINTENANCE OF PLANT	24,058,708	23,474,842	22,246,557	23,926,449	349,949	24,276,398
2700	STUDENT TRANSPORTATION SERVICES	16,734,359	16,746,074	17,906,531	19,276,755	489,206	19,765,961
2800	CENTRAL SUPPORT	4,224,742	4,526,730	4,693,640	4,766,150	-	4,766,150
2900	OTHER SUPPORT SERVICES	-	-	-	-	-	-
4000	FACILITIES, ACQUISITION AND CONSTRUCTION SERVICES	525,730	691,355	476,062	582,057	-	582,057
5000	TRANSFERS OUT/OTHER OUTLAYS	2,551,668	2,707,073	2,752,002	2,994,415	-	2,994,415
5100	LOAN/LEASE PURCHASE	20,052,012	18,044,750	15,537,936	13,780,068	-	13,780,068
	TOTAL EXPENSE ALL FUNCTIONS	351,285,017	362,647,136	366,239,484	375,750,722	9,136,605	384,887,327

INSTRUCTION

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. Function 1000 is a consolidation of the state's Quality Basic Education (QBE) 19 program direct instructional expenses.

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511000	SALARIES CLASSROOM TEACHERS	140,163,823	147,625,978	147,812,589	153,094,541	2,415,000	155,509,541
511003	HS EVENING SCHOOL TEACHER SALARIES	43,187	35,875	42,715	44,317	-	44,317
511050	SUMMER SCHOOL	203,878	242,999	242,050	251,127	-	251,127
511300	SUBSTITUTE FOR CERTIFIED EMPs	1,397,695	1,292,054	1,395,487	1,247,818	-	1,247,818
511400	SUBSTITUTE FOR CLASSIFIED EMPs	98,211	81,081	115,486	105,817	-	105,817
511500	EXTENDED DAY HS TEACHER	35,551	31,744	24,818	25,749	-	25,749
511501	INSTRUCTIONAL EXTENSION PROG 20 DAY	467,805	454,304	403,428	418,557	-	418,557
511700	SALARY EXTENDED YEAR	4,788	4,272	7,097	7,363	-	7,363
511800	ART, MUSIC, PE	8,494,814	8,789,548	8,278,898	8,389,357	-	8,389,357
514000	SALARIES AIDES AND PARAPROS	7,301,884	7,013,532	6,776,338	7,030,451	-	7,030,451
514500	INTERPRETERS	447,868	472,654	419,263	434,985	-	434,985
516100	TECHNOLOGY SPECIALIST	704,260	1,172,902	1,783,714	1,850,603	-	1,850,603
517200	ELEMENTARY COUNSELOR	2,494,958	3,016,758	2,547,727	2,643,267	-	2,643,267
517300	SECONDARY COUNSELOR	2,763,702	2,823,182	2,934,242	3,044,276	110,000	3,154,276
519901	CAREER PATHWAY FACILITATOR	369,927	384,499	430,740	446,893	-	446,893
*	TOTAL SALARIES *	164,992,351	173,441,382	173,214,592	179,035,120	2,525,000	181,560,120
521000	MATCHING STATE HEALTH	25,736,519	24,980,049	26,464,846	27,257,278	435,456	27,692,734
522000	MATCHING FICA	9,610,945	10,002,546	10,137,502	10,642,029	156,550	10,798,579
522100	MATCHING MEDICARE	2,247,688	2,339,305	2,370,960	2,499,797	36,613	2,536,410
523000	MATCHING TEACHER RETIREMENT	23,271,770	22,096,300	24,408,648	27,139,274	1,381,903	28,521,177
525000	UNEMPLOYMENT COMPENSATION	-	1,399	-	-	-	-
529100	MATCHING LIFE INSURANCE	144,277	145,494	144,122	150,608	-	150,608
529200	MATCHING DENTAL INSURANCE	434,214	449,707	311,011	325,007	-	325,007
529300	MATCHING DISABILITY 1	90,517	131,444	129,739	135,577	-	135,577
529400	MATCHING DISABILITY 2	291,385	297,020	298,577	312,013	-	312,013
*	TOTAL BENEFITS	61,827,315	60,443,264	64,265,405	68,461,583	2,010,521	70,472,104
530000	PURCHASED PROFESSIONAL SERV	4,066	26,887	250	265	-	265
543000	REPAIR AND MAINTENANCE	13,536	12,735	12,735	13,499	-	13,499
558000	TRAVEL-REGULAR PROGRAMS EMPs	63,267	58,310	53,377	56,580	-	56,580
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,526,486	1,757,900	1,728,900	1,832,634	-	1,832,634
561003	SUPPLIES BAND ALLOTMENT	30,844	25,905	19,272	19,850	-	19,850
561004	SUPPLIES CHORAL ALLOTMENT	9,702	10,275	4,461	8,145	-	8,145
561022	LOCAL EFFORT - VOCATIONAL	202,735	140,720	140,720	149,163	-	149,163
561050	SUPPLIES-SUMMER SCHOOL	1,825	2,875	2,156	2,515	-	2,515
*	INSTRUCTIONAL SUPPLIES	2,852,461	2,035,607	1,895,509	2,082,651	-	2,082,651
561200	PURCHASE OF COMPUTER SOFTWARE	54,746	1,561,275	1,561,275	1,985,624	-	1,985,624
561222	COMPUTER SOFTWARE VOCATIONAL	12,540	18,587	13,562	14,376	-	14,376
561500	EXPENDABLE EQUIP UNDER \$1000	700,838	528,513	551,705	660,224	-	660,224
561501	EXPEND EQUIP UNDER \$1000 ADA	55,016	56,028	11,137	40,727	-	40,727
561503	EXPENDABLE EQUIP BAND	36,340	38,076	24,622	60,000	-	60,000
561505	CHORUS EQUIP UNDER \$1000	1,713	2,000	292	1,857	-	1,857
561522	EXPENDABLE EQUIPT VOCATIONAL	50,523	45,575	23,095	24,481	-	24,481
561600	EXPENDABLE EQUIPT COMPUTER	374	-	-	-	-	-
561622	EXPENDABLE EQUIPT COMPUTER VOC	299	-	-	-	-	-
*	INSTRUCTIONAL EQUIPMENT	912,389	2,250,054	2,185,688	2,787,289	-	2,787,289
564100	TEXTBOOKS-REGUALR ALLOTMENT	608,681	5,700,000	5,563,556	445,000	2,750,000	3,195,000
564200	BOOKS AND PERIODICALS	17,227	6,250	3,915	4,149	-	4,149
564222	BOOKS AND PERIODICALS VOCATION	3,531	-	1,095	1,161	-	1,161
573000	PURCHASE EQUIPMENT >\$1000	1,172,322	137,045	1,732,530	736,482	-	736,482
573022	EQUIPMENT-VOCATIONAL LOCAL	47,229	45,665	35,995	38,154	-	38,154
573422	COMPUTER EQUIPMENT VOCATIONAL	-	3,500	-	-	-	-
581000	DUES AND FEES/GA VIRTUAL SCHOOL	286,655	159,698	399,990	439,990	-	439,990
581022	REGISTRATION - VOCATIONAL LOCAL	295	-	535	650	-	650
589000	OTHER EXPENDITURES	-	-	-	-	-	-
*	INSTRUCTIONAL OTHER	2,135,940	6,052,158	7,737,616	1,665,586	2,750,000	4,415,586
TOTAL FUNCTION INSTRUCTIONAL		232,720,456	231,139,434	249,298,810	254,032,229	7,285,521	261,317,750

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 NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511300	SUBSTITUTE FOR CERT.	18,686	3,500	6,753	7,366		7,366
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,159	4,275	3,261	2,110		2,110
511405	SUBSTITUTE NURSES	24,496	17,641	20,376	23,772		23,772
514200	CLERICAL	50,997	52,690	-	-		-
514600	ATHLETICS PERSONNEL SUPPLEMENTS	897,833	858,314	1,119,935	1,156,333		1,156,333
514605	SALARIES EXTRA CURRICULUM SUPP.	1,205	1,525	1,171	1,209		1,209
516300	SCHOOL NURSE/SPEC ED NURSE	1,494	3,160	1,139	1,176		1,176
516305	SALARIES SCHOOL NURSE	844,280	758,955	840,269	867,578		867,578
516306	SALARIES SCHOOL NURSE	103,586	91,079	98,172	101,363		101,363
516400	PHYSICAL THERAPIST	870,016	759,664	895,011	924,099		924,099
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	2,955,023	2,683,124	3,218,263	3,322,857		3,322,857
517400	SCHOOL PSYCHOLOGIST	1,737,918	1,583,785	1,741,068	1,797,653		1,797,653
517600	SCHOOL SOCIAL WORKER	213,260	194,115	251,415	259,586		259,586
519000	OTHER MANAGEMENT PERSONNEL	242,843	254,497	256,439	264,773		264,773
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	35,690	33,530	46,864	48,387		48,387
*	TOTAL SALARIES	8,000,486	7,299,854	8,500,136	8,778,261	-	8,778,261
521000	MATCHING STATE HEALTH	1,047,885	918,721	1,144,097	1,177,981		1,177,981
522000	MATCHING FICA	466,203	452,591	491,421	544,252		544,252
522100	MATCHING MEDICARE	109,063	105,848	115,095	127,285		127,285
523000	MATCHING TEACHER RETIREMENT	1,007,576	866,623	1,138,881	1,469,626		1,469,626
529100	MATCHING LIFE INSURANCE	5,917	5,350	6,178	6,363		6,363
529200	MATCHING DENTAL INSURANCE	18,848	16,875	19,147	19,721		19,721
529300	MATCHING DISABILITY 1	5,321	4,808	5,525	5,689		5,689
529400	MATCHING DISABILITY 2	12,071	10,917	12,673	13,052		13,052
*	PUPIL SERVICE BENEFITS	2,672,884	2,381,733	2,933,017	3,363,969	-	3,363,969
530000	PURCHASED PROFESSIONAL SERVICE	772,103	1,100,000	946,029	1,033,056		1,033,056
530030	MEDICAID PROCESSING SERVICE	46,551	59,475	52,503	61,259		61,259
553000	COMMUNICATIONS, POSTAGE, UPS	8,515	6,523	13,126	13,585		13,585
558000	TRAVEL-REGULAR PROGRAMS EMPS	28,378	26,381	27,154	29,883		29,883
561000	SUPPLIES	33,616	42,100	30,682	32,215		32,215
561200	PURCHASE OF COMPUTER SOFTWARE	-	4,800	-	-		0
561500	EXPENDABLE EQUIP UNDER \$1000	4,307	3,500	-	1,500		1,500
581000	DUES AND FEES	675	1,500	120	725		725
	SUPPLIES/EQUIPMENT/OTHER	894,145	1,244,279	1,069,614	1,172,223	-	1,172,223
	TOTAL FUNCTION PUPIL SERVICES	10,674,045	10,925,866	12,502,767	13,314,452	-	13,314,452

IMPROVEMENT OF INSTRUCTIONAL SERVICES

FUNCTION 2210

Function 2210 includes activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, operation of teacher center, tribunal panel, data processing services and staff training and professional development.

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511000	SALARIES CLASSROOM TEACHERS	13,939	15,200	22,064	20,548		20,548
511300	SUBSTITUTE FOR CERTIFIED EMPS	193,772	215,208	180,073	214,847		214,847
511400	SUBSTITUTE FOR CLASSIFIED EMPS	5,706	6,580	8,842	7,305		7,305
511600	PROFESSIONAL DEVELOP STIPENDS	24,000	12,000	55,543	32,400		32,400
514200	SALARIES-CLERICAL	1,011,097	1,110,956	1,079,468	1,119,948		1,119,948
516100	TECHNOLOGY SPECIALIST	2,344,077	2,380,366	1,674,168	1,736,949		1,736,949
517800	GRADUATION COACH	74,764	71,644	83,212	86,332		86,332
519000	SALARIES-CENTRAL OFFICE	363,726	403,830	600,888	623,421		623,421
519100	SALARIES-INSTRUCTIONAL SUPERVISION	1,980,417	2,030,838	2,665,879	2,765,849	315,000	3,080,849
519101	SALARIES-TEACHER CENTER	20,820	20,520	19,620	20,686		20,686
*	IMP. INST. SERVICES SALARIES	6,032,318	6,313,142	6,389,757	6,628,287	315,000	6,943,287
521000	MATCHING STATE HEALTH	671,715	673,900	794,333	873,180	45,360	918,540
522000	MATCHING FICA	353,321	391,414	373,974	410,954	19,530	430,484
522100	MATCHING MEDICARE	82,758	91,540	87,469	96,110	4,568	100,678
523000	MATCHING TEACHER RETIREMENT	811,234	900,885	845,734	1,064,495	52,952	1,117,447
529100	MATCHING LIFE INSURANCE	4,761	4,996	4,493	4,848	956	5,804
529200	MATCHING DENTAL INSURANCE	15,424	16,074	14,949	16,131	768	16,899
529300	MATCHING DISABILITY 1	4,318	4,531	4,047	4,367	256	4,623
529400	MATCHING DISABILITY 2	9,777	10,258	9,173	13,791	377	14,168
*	IMP.INST.SERVICES BENEFITS	1,953,308	2,093,598	2,134,172	2,483,876	124,766	2,608,642
530000	PURCHASED PROF/TECH SERVICES	64,058	126,686	56,231	130,982		130,982
543000	REPAIR AND MAINT SERVICES	-	450	617	-		-
553000	COMMUNICATIONS, POSTAGE, UPS	28,469	21,240	33,541	35,205		35,205
558000	TRAVEL-REGULAR PROGRAMS EMPS	62,140	55,075	77,360	69,750		69,750
561000	SUPPLIES	417,276	319,555	255,476	276,302		276,302
561077	SUPPLIES-TEACHER CENTER	1,977	2,000	1,877	2,000		2,000
561200	COMPUTER SOFTWARE	-	42,000	-	51,144		51,144
561500	EXPENDABLE EQUIP UNDER \$1000	14,251	17,024	16,384	16,944		16,944
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-		-
564200	BOOKS AND PERIODICALS	6,417	12,750	10,780	4,490		4,490
573000	PURCHASE EQUIPMENT >\$1000	36,073	-	177,772	16,255		16,255
581000	DUES AND FEES	194,482	146,550	95,767	138,830		138,830
		825,143	743,330	725,805	741,902	-	741,902
	TOTAL FUNCTION IMP. OF INSTR. SERVICES	8,810,769	9,150,070	9,249,734	9,854,064	439,766	10,293,830

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 NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511300	SUBS-CERTIFIED EMPS	8,115	8,460	12,040	13,864		13,864
511400	SUBS-CLASSIFIED EMPS	60	-	-	-		-
514200	SALARIES-CLERICAL	52,685	48,804	48,573	50,394		50,394
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	2,741,354	2,874,195	2,751,324	2,854,499		2,854,499
519100	SALARIES-OTHER ADMIN PERSONNEL	7,233	-	-	-		-
*	EDUCATIONAL MEDIA SALARIES	2,809,447	2,931,459	2,811,937	2,918,757	-	2,918,757
521000	MATCHING HEALTH INSURANCE	382,173	394,632	399,018	413,981		413,981
522000	MATCHING SOCIAL SECURITY	163,355	169,603	161,460	180,963		180,963
522100	MATCHING MEDICARE	38,204	40,706	37,762	42,322		42,322
523000	MATCHING TEACHER RETIREMENT	400,344	413,997	395,507	489,490		489,490
529100	MATCHING LIFE INSURANCE	2,206	2,050	1,879	1,964		1,964
529200	MATCHING DENTAL INSURANCE	6,560	6,057	5,595	5,847		5,847
529300	MATCHING DISABILITY 1	1,946	1,809	1,660	1,734		1,734
529400	MATCHING DISABILITY 2	4,472	4,118	3,810	3,982		3,982
*	EDUCATIONAL MEDIA BENEFITS	999,260	1,032,972	1,006,691	1,140,283	-	1,140,283
530000	PROFESSIONAL AND TECH SERVICE	-	1,500	-	-		-
543000	REPAIR AND MAINTENANCE	-	250	-	1,200		1,200
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	1,640	668	-		-
561000	LIBRARY S/M-SYSTEM WIDE SUPPLIES	90,051	119,590	101,060	101,249		101,249
561200	COMPUTER SOFTWARE	-	-	-	-		-
561501	EXPENDABLE EQUIPMENT	15,814	20,610	22,242	19,966		19,966
564200	BOOKS AND PERIODICALS	444,630	472,995	355,012	462,052		462,052
573000	PURCHASE EQUIPMENT >\$1000	4,085	14,500	35,568	25,768		25,768
	SERVICES/SUPPLIES/EQUIPMENT/OTH	554,580	631,085	514,550	610,235		610,235
TOTAL EDUCATIONAL MEDIA SERVICES		4,363,287	4,595,516	4,333,178	4,669,275	-	4,669,275

GENERAL ADMINISTRATION

FUNCTION 2300

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

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2017-18 BUDGET
FOR GENERAL FUND

5/3/2017

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
512000	SALARY OF SUPERINTENDENT	326,081	239,895	212,416	220,898		220,898
512100	ASST. SUPERINTENDENT	748,759	816,244	833,115	950,218		950,218
514200	SALARY-CLERICAL	401,602	420,092	355,394	373,163		373,163
519100	OTHER MANAGEMENT	228,580	22,850	-	-		-
*	GENERAL ADMINISTRATION SALARIES	1,705,022	1,499,081	1,400,925	1,544,279	-	1,544,279
520005	MATCHING VALIC CONTRIBUTION	56,180	9,123	116,630	53,580		53,580
521000	MATCHING HEALTH INSURANCE	151,070	138,924	149,614	147,420		147,420
522000	MATCHING SOCIAL SECURITY	77,260	81,618	67,650	95,745		95,745
522100	MATCHING MEDICARE	21,028	23,211	19,770	22,392		22,392
523000	MATCHING TEACHER RETIREMENT	235,601	278,774	148,843	259,953		259,953
527000	ON BEHALF PAYMENTS	934	-	-	-		-
529100	MATCHING LIFE INSURANCE	726	760	686	706		706
529200	MATCHING DENTAL INSURANCE	2,416	2,496	2,304	2,373		2,373
529300	MATCHING DISABILITY 1	657	694	664	684		684
529400	MATCHING DISABILITY 2	1,500	1,578	1,439	1,482		1,482
*	GENERAL ADMIN. BENEFITS	547,372	537,178	507,600	584,335	-	584,335
530000	PURCHASED PROFESSIONAL SERVICE	449,546	525,604	50,534	63,007		63,007
531100	PER DIEM OF BOARD MEMBERS	53,400	51,408	57,600	54,600		54,600
534000	LEGAL SERVICES	**	**	335,086	356,972		356,972
543000	REPAIR AND MAINTENANCE SERVICES	230	-	-	265		265
552000	INSURANCE-FIDELITY BONDS	2,224	2,801	-	3,095		3,095
553000	COMMUNICATIONS, POSTAGE, UPS	5,328	6,585	8,469	13,519		13,519
558000	TRAVEL-REGULAR PROGRAMS EMPS	10,614	9,331	6,460	9,225		9,225
558500	TRAVEL BOARD MEMBERS	4,518	3,035	4,527	4,522		4,522
561000	SUPPLIES S/W AND SPECIAL ALLOT	4,962	6,350	3,178	5,953		5,953
561500	EXPENDABLE EQUIP UNDER \$1000	-	1,500	547	1,000		1,000
564200	BOOKS AND PERIODICALS	2,056	2,035	425	1,783		1,783
573000	EQUIPMENT	-	-	-	-		-
581000	FEES AND DUES	95,224	99,906	198,301	198,510		198,510
589000	OTHER BD. MEMBER EXPENSE	263	500	264	-		-
*	SERVICES/SUPPLIES/EQUIPMENT/OTHE	628,365	709,055	665,391	712,451	-	712,451
TOTAL FUNCTION GENERAL ADMINISTRATION		2,880,759	2,745,314	2,573,916	2,841,065	-	2,841,065
** Legal Services previously reported within Object 530000							

SCHOOL ADMINISTRATION

FUNCTION 2400

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

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	2,960	12,160	469	480	-	480
511400	SUBSTITUTE FOR CLASSIFIED EMPS	786	830	24,474	20,474	-	20,474
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	6,722	4,125	5,749	4,826	-	4,826
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	117,403	115,663	93,524	105,814	-	105,814
513000	SALARY PRINCIPAL	4,276,818	4,539,484	4,279,344	4,339,819	-	4,339,819
513100	SALARIES ASSISTANT PRINCIPAL	5,924,924	6,200,899	6,186,339	6,356,072	315,000	6,671,072
514200	SALARIES - CLERICAL/VOT	4,926,575	5,237,463	5,089,085	5,211,055	73,500	5,284,555
514210	SALARIES-CLERICAL STUDENT	44,218	45,000	40,354	45,000		45,000
519100	SALARIES OTHER ADM. PERSONNEL	191,722	60,487	212,485	150,000		150,000
*	SCHOOL ADMINISTRATION SALARIES	15,492,128	16,216,111	15,931,823	16,233,540	388,500	16,622,040
521000	MATCHING HEALTH INSURANCE	2,089,478	2,130,124	2,292,394	2,503,820	79,380	2,583,200
522000	MATCHING SOCIAL SECURITY	905,761	1,010,142	920,519	1,006,479	24,087	1,030,566
522100	MATCHING MEDICARE	212,075	236,243	215,779	235,386	5,633	241,020
523000	MATCHING TEACHER RETIREMENT	2,212,262	2,294,020	2,245,420	2,642,150	65,307	2,707,457
529100	MATCHING LIFE INSURANCE	11,633	11,934	11,822	14,123		14,123
529200	MATCHING DENTAL INSURANCE	41,056	43,778	42,213	41,175	9,256	50,431
529300	MATCHING DISABILITY 1	10,720	10,954	10,871	13,798		13,798
529400	MATCHING DISABILITY 2	23,909	24,419	24,232	28,056		28,056
*	SCHOOL ADMINISTRATION BENEFIT	5,506,894	5,761,614	5,763,250	6,484,988	183,663	6,668,651
543000	REPAIR AND MAINTENANCE	10,122	10,510	21,162	12,108		12,108
544100	RENTAL	16,800	-	-	-		-
553000	COMMUNICATIONS, POSTAGE, UPS	232,652	213,370	222,405	221,768		221,768
553001	SCHOOL NEWSLETTER	11,097	12,610	17,169	13,641		13,641
558000	TRAVEL-REGULAR PROGRAMS EMPS	748	975	1,401	994		994
561000	SUPPLIES	58,558	60,000	50,857	59,290		59,290
561001	SUPPLIES PRE SCHOOL	-	540	-	-		-
561500	EXPENDABLE EQUIP UNDER \$1000	21,725	9,340	7,354	8,915		8,915
573000	PURCHASE EQUIPMENT >\$1000	-	-	-	-		-
581000	DUES AND FEES	-	-	-	-		-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	351,702	307,345	320,348	316,716	-	316,716
TOTAL FUNCTION SCHOOL ADMINISTRATION		21,350,724	22,285,070	22,015,421	23,035,244	572,163	23,607,407

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 NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	5,832	14,000	14,123	14,000		14,000
514200	SALARIES-CLERICAL	609,767	630,184	659,472	627,435		627,435
518103	SALARIES-WAREHOUSE	414,026	433,695	404,712	402,739		402,739
519000	SALARIES-ACCOUNTING STAFF	580,138	647,506	604,765	630,956		630,956
*	BUSINESS SERVICES SALARIES	1,609,763	1,725,385	1,683,072	1,675,130	-	1,675,130
520009	RETIREMENT-EMP. CONTRIBUTION	2,131	-	2,211	2,295		2,295
521000	MATCHING HEALTH INSURANCE	227,019	216,600	259,189	310,520		310,520
522000	MATCHING SOCIAL SECURITY	92,586	106,974	97,792	103,858		103,858
522100	MATCHING MEDICARE	21,653	25,019	22,871	24,289		24,289
523000	MATCHING TEACHER RETIREMENT	212,461	246,212	220,999	290,358		290,358
527000	ON BEHALF PAYMENTS	39,272	-	-	-		-
529100	MATCHING LIFE INSURANCE	1,474	1,528	1,513	1,581		1,581
529200	MATCHING DENTAL INSURANCE	5,808	6,019	5,595	5,846		5,846
529300	MATCHING DISABILITY 1	1,407	1,473	1,418	1,481		1,481
529400	MATCHING DISABILITY 2	3,089	3,215	3,133	3,274		3,274
	BUSINESS SERVICES BENEFITS	606,900	607,040	614,721	743,502	-	743,502
530000	PURCHASED PROFESSIONAL SERVICES	56,903	62,500	68,952	75,507		75,507
543000	REPAIR AND MAINTENANCE	1,115	1,400	2,008	1,207		1,207
553000	COMMUNICATIONS, POSTAGE, UPS	11,410	4,465	26,212	10,872		10,872
553200	WEB-BASED SUBS AND LICENSES	-	-	12,077	7,045		7,045
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,774	4,600	4,445	3,210		3,210
561000	SUPPLIES	11,192	22,150	18,008	24,079		24,079
561500	EXPENDABLE EQUIP UNDER \$1000	-	5,500	44,239	6,105		6,105
561200	COMPUTER SOFTWARE	12,975	92,172	3,793	118,672		118,672
564200	BOOKS AND PERIODICALS	-	150	-	175		175
573000	PURCHASE EQUIPMENT >\$1000	-	-	-	-		-
581000	DUES AND FEES	22,726	6,650	27,076	12,995		12,995
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	121,095	199,587	206,810	259,867	-	259,867
TOTAL FUNCTION BUSINESS SERVICES		2,337,758	2,532,012	2,504,603	2,678,499	-	2,678,499

MAINTENANCE AND OPERATION OF PLANT SERVICES

FUNCTION 2600

Function 2600 included activities concerned with keeping the physical plant open, comfortable, insured 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 NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511400	SALARIES-SUBS CLASSIFIED EMPLOYEES	-	-	-	-		-
514200	SALARIES-CLERICAL	319,709	330,061	339,906	352,652		352,652
518101	SALARIES-MAINTENANCE PERSONNEL	2,108,168	2,184,902	2,251,313	2,335,737	180,000	2,515,737
518102	SALARIES-SECURITY PERSONNEL	1,029,680	1,052,763	963,052	999,166	55,000	1,054,166
518104	SALARIES-PAINTERS/GROUNDS	-	-	-	-	-	-
519000	SALARIES-SUPERVISORS	236,615	247,263	242,000	251,075		251,075
519002	SALARIES-OVERTIME / EXTRA HELP	13,750	14,000	14,000	40,000		40,000
519100	OTHER ADMINISTRATIVE PERSONNEL	52,405	45,505	81,751	84,817		84,817
*	SALARIES-MAINT. AND OPERATION	3,760,327	3,874,494	3,892,022	4,063,448	235,000	4,298,448
520009	CONTRIBUTORY RETIREMENT (PSE)	1,173	2,500	1,232	1,562		1,562
521000	MATCHING HEALTH INSURANCE	467,755	477,600	527,847	601,020	56,700	657,720
522000	MATCHING SOCIAL SECURITY	217,277	242,066	224,871	251,934	14,570	266,504
522100	MATCHING MEDICARE	50,827	56,612	52,714	58,920	3,408	62,327
523000	MATCHING TEACHER RETIREMENT	422,752	440,142	436,660	529,981	39,504	569,485
525000	UNEMPLOYMENT COMPENSATION	4,709	15,000	-	-		-
527000	ON BEHALF PAYMENTS	127,335	-	-	126,000		126,000
529100	MATCHING LIFE INSURANCE	3,199	3,307	3,287	3,451		3,451
529200	MATCHING DENTAL INSURANCE	10,160	10,583	9,655	10,137	768	10,905
529300	MATCHING DISABILITY 1	2,931	3,042	2,993	3,143		3,143
529400	MATCHING DISABILITY 2	6,565	6,815	6,750	7,087		7,087
*	BENEFITS-MAINT. AND OPERATION	1,314,683	1,257,667	1,266,009	1,593,235	114,949	1,708,184
530000	PURCHASED PROFESSIONAL SERVICE	6,150,739	6,229,829	5,160,323	6,370,358		6,370,358
541000	WATER, SEWER AND CLEANING SVCS	1,150,450	1,054,261	847,316	1,137,249		1,137,249
543000	REPAIR AND MAINTENANCE	5,224,223	4,305,000	4,214,599	4,214,600		4,214,600
543001	CUSTODIAL SUPPLIES	5,465	5,780	4,674	6,010		6,010
553000	COMMUNICATIONS, POSTAGE, UPS	85,309	73,690	69,607	79,510		79,510
558000	TRAVEL-REGULAR PROGRAMS EMPS	7,075	15,000	4,064	5,225		5,225
561000	OFFICE SUPPLIES	26,789	25,000	32,067	26,250		26,250
561200	PURCHASE OF COMPUTER SOFTWARE	21,013	36,500	14,333	27,750		27,750
561500	EXPENDABLE EQUIP UNDER \$1000	50,392	61,010	31,915	50,310		50,310
561501	CUSTODIAL EQUIP UNDER \$1000	1,579	-	-	-		-
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-		-
562000	NATURAL GAS, GAS AND FUEL	435,613	425,710	464,403	477,682		477,682
562001	ELECTRICITY	5,420,150	5,664,176	5,520,719	5,727,833		5,727,833
573000	EQUIPMENT OVER \$1000	345,420	396,000	668,223	89,200		89,200
581001	DUES AND FEES SECURITY	51,989	49,725	50,788	52,565		52,565
581000	DUES AND FEES STAFF DEV.	7,492	1,000	5,495	5,224		5,224
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	18,983,698	18,342,681	17,088,526	18,269,766	-	18,269,766
TOTAL FUNCTION MAINT. AND OPERATION OF PLANT		24,058,708	23,474,842	22,246,557	23,926,449	349,949	24,276,398

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 NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511400	SALARIES-SUBS CLASS. EMP	86,431	60,000	18,994	19,792		19,792
514200	CLERICAL	201,673	229,423	228,173	236,729		236,729
518000	SALARIES BUS DRIVERS	7,114,796	7,515,169	8,286,834	8,473,080	315,000	8,788,080
518001	SALARIES-FIELD TRIPS	59,640	55,000	42,094	43,673		43,673
518002	SALARIES-EXTRA TRIPS	1,589	1,765	-	-		-
518005	SALARIES-SAFETY PROGRAM	58,055	55,000	44,391	46,056		46,056
518007	SALARIES-BUS SAFETY	19,340	24,000	32,613	33,836		33,836
518009	EXTRA TRIPS HS ALLOTMENT	57,813	60,000	75,959	78,807		78,807
518010	SALARIES-HS PLAYOFFS	20,115	25,000	19,595	20,330		20,330
518023	SALARIES SUMMER SCHOOL	1,904	5,000	2,688	2,789		2,789
518029	SALARIES 4H PARTNERSHIP	1,082	650	-	-		-
518034	SALARIES SPECIAL OLYMPICS	259	1,500	-	-		-
518100	SALARIES-OTHER TRANS. PERS.	375,407	421,887	455,417	472,495		472,495
518106	SALARIES-BUS AIDES	541,798	554,037	661,695	686,509		686,509
518109	SALARIES OF MECHANICS	905,153	1,018,308	942,169	967,550		967,550
518110	SALARIES SUMMER SCH - CLEAN/EMER.	83,916	51,100	16,386	17,000		17,000
519000	SALARIES-SUPERVISORS	209,257	192,808	177,500	184,156		184,156
519100	SALARIES - OTHER ADMINISTRATIVE	42,136	-	106,052	110,029		110,029
*	TRANSPORTATION- SALARIES	9,780,364	10,270,647	11,110,560	11,392,831	315,000	11,707,831
520009	RETIREMENT-EMPLOYER CONTRIB.	93,798	94,109	108,156	113,023		113,023
521000	MATCHING HEALTH INSURANCE	2,945,576	2,849,744	2,847,735	3,189,464	147,420	3,336,884
522000	MATCHING SOCIAL SECURITY	508,376	636,780	537,619	706,356	19,530	725,886
522100	MATCHING MEDICARE	118,860	148,925	125,686	165,196	4,568	169,764
523000	MATCHING TEACHER RETIREMENT	218,703	221,871	244,926	286,563		286,563
527000	ON BEHALF PAYMENTS/FITNESS	369,241	-	-	-		-
529100	MATCHING LIFE INSURANCE	9,868	9,311	10,360	10,722		10,722
529200	MATCHING DENTAL INSURANCE	64,032	60,192	56,914	58,906	2,688	61,594
529300	MATCHING DISABILITY 1	9,222	8,724	9,797	10,140		10,140
529400	MATCHING DISABILITY 2	19,931	18,916	21,234	21,977		21,977
*	TRANSPORTATION BENEFITS	4,357,607	4,048,572	3,962,427	4,562,347	174,206	4,736,552
530003	TRANSPORTATION MOUs	150	250	3,558	3,000		3,000
530011	CONTRACTED SERVICES	161,362	115,500	136,273	124,490		124,490
530015	UNIFORM RENTALS	3,402	3,425	3,401	3,500		3,500
530017	GRAVEL	14,565	18,177	13,238	15,295		15,295
530021	VERSA TRANS SUPPORT	8,126	9,950	12,798	9,945		9,945
533200	DRUG TESTS	14,898	15,191	10,423	13,415		13,415
533400	PHYSICALS-BUS DRIVERS	26,898	32,500	34,948	28,000		28,000
*	TRANSPORTATION OUTSIDE SERV.	229,401	194,993	214,639	197,645	-	197,645
543000	PARTS AND SUPPLIES/REPAIRS	47,306	50,824	17,664	17,220		17,220
543001	CUSTODIAL SUPPLIES	939	1,250	-	-		-
543003	CHEMICALS AND SOLVENTS	7,613	8,615	7,399	9,006		9,006
543004	WINDSHIELD WASHER REPS & MAINT.	636,304	602,372	746,768	811,445		811,445
543007	SHOP SUPPLIES	8,523	8,000	11,421	8,500		8,500
543008	TIRES AND RELATED PRODUCTS	195,189	157,633	126,397	152,600		152,600
544200	RENTAL OF VEHICLES	50,558	50,000	59,200	53,000		53,000
553000	COMMUNICATIONS, POSTAGE, UPS	45,721	55,025	64,688	86,820		86,820
558000	TRAVEL-REGULAR PROGRAMS EMPS	10,969	4,750	5,998	10,497		10,497
561000	SUPPLIES	22,318	18,750	17,428	17,890		17,890
561014	RECOGNITION PROGRAM	233	1,250	587	2,000		2,000
561200	COMPUTER SOFTWARE	4,722	4,250	55,393	139,000		139,000
561500	EXPENDABLE EQUIP UNDER \$1000	11,947	12,315	37,847	32,000		32,000
561507	TOOL ALLOTMENT	6,895	8,275	8,461	8,310		8,310
562000	NATURAL GAS, FUEL AND LUBRICANTS	1,076,290	1,162,593	1,252,780	1,580,000		1,580,000
562003	LUBRICANTS AND FLUIDS	65,962	33,185	53,735	58,129		58,129
564200	BOOKS AND PERIODICALS	3,236	1,275	5,430	1,965		1,965
573000	PURCHASE EQUIPMENT >\$1000	118,271	41,000	141,326	80,550		80,550
581000	DUES AND FEES	53,991	10,500	6,383	55,000		55,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	2,366,987	2,231,862	2,618,905	3,123,932	-	3,123,932
TOTAL FUNCTION STUDENT TRANSPORTATION		16,734,359	16,746,074	17,906,531	19,276,755	489,206	19,765,960

SUPPORT SERVICES CENTRAL

FUNCTION 2800

Function 2800 includes Central Office activities other than general administration and business services. Included are personnel services, risk management, employee benefits, 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 NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
511400	SUBSTITUTES	6,486	6,895	6,505	8,361		8,361
514200	SALARIES-CLERICAL	362,893	391,432	404,609	424,839		424,839
516200	SALARIES-PLANNING/FORECASTING	26,202	36,421	-	-		-
519000	SALARIES-SPECIAL FUNCTION	18,620	-	-	-		-
519100	SALARIES-OTHER ADMIN PERSONNEL	823,982	895,651	710,474	826,745		826,745
*	CENTRAL SUPPORT SALARIES	1,238,183	1,330,399	1,121,588	1,259,945	-	1,259,945
521000	MATCHING HEALTH INSURANCE	133,750	136,819	140,208	181,440		181,440
522000	MATCHING FICA	71,218	82,485	64,919	78,117		78,117
522100	MATCHING MEDICARE	16,693	19,291	15,246	18,269		18,269
523000	MATCHING TEACHER RETIREMENT	171,362	189,850	154,058	208,711		208,711
527000	ON BEHALF PAYMENTS	34,758	-	-	-		-
529100	MATCHING LIFE INSURANCE	864	925	829	859		859
529200	MATCHING DENTAL INSURANCE	2,832	3,002	2,853	2,952		2,952
529300	MATCHING DISABILITY 1	795	851	755	781		781
529400	MATCHING DISABILITY 2	1,780	1,904	1,701	1,760		1,760
*	CENTRAL SUPPORT BENEFITS	434,052	435,127	380,569	492,889	-	492,889
530000	PURCHASED PROFESSIONAL SERVICE	2,363,625	2,274,825	2,346,980	2,237,563		2,237,563
543000	REPAIR AND MAINTENANCE	205	450	309	500		500
553000	COMMUNICATIONS, POSTAGE, UPS	7,581	7,391	9,353	7,587		7,587
558000	TRAVEL	2,201	2,550	5,385	5,385		5,385
561000	SUPPLIES	23,903	23,678	25,781	25,328		25,328
561054	SUPPLIES PRINT SHOP	61,158	5,000	1,483	1,600		1,600
561200	COMPUTER SOFTWARE	6,250	362,500	694,117	667,038		667,038
561500	EXPENDABLE EQUIP UNDER \$1000	77,199	75,160	64,014	56,250		56,250
564200	BOOKS AND PERIODICALS	2,461	3,200	2,288	1,775		1,775
573000	EQUIPMENT >1,000	2,000	2,000	34,116	2,250		2,250
581000	DUES AND FEES	5,924	4,450	7,657	8,040		8,040
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	2,552,507	2,761,204	3,191,483	3,013,316	-	3,013,316
TOTAL FUNCTION CENTRAL SUPPORT		4,224,742	4,526,730	4,693,640	4,766,150	-	4,766,150

OTHER SUPPORT SERVICES

FUNCTION 2900

All other support services not properly classified elsewhere in the 2000 series.

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. * ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
1000	SALARIES-LUNCHROOM CAFETERIA	-	-	-	-	-	-
518403	LUNCHROOM MONITORS	-	-	-	-	-	-
519100	OTHER ADM. PERSONNEL	-	-	-	-	-	-
519000	OTHER MGT PERSONNEL	-	-	-	-	-	-
*	OTHER SUPPORT SERVICES SALARIES	-	-	-	-	-	-
520000	MATCHING TEACHER RETIREMENT	-	-	-	-	-	-
520001	MATCHING MEDICARE	-	-	-	-	-	-
520001	MATCHING SOCIAL SECURITY	-	-	-	-	-	-
520002	MATCHING HEALTH INSURANCE	-	-	-	-	-	-
520003	MATCHING LIFE INSURANCE	-	-	-	-	-	-
520004	MATCHING DENTAL INSURANCE	-	-	-	-	-	-
520005	WORKER'S COMPENSATION	-	-	-	-	-	-
520006	UNEMPLOYMENT COMP./ ON BEHALF	-	-	-	-	-	-
530000	PURCHASED PROFESSIONAL SERVICE	-	-	-	-	-	-
530000	COMMUNICATIONS	-	-	-	-	-	-
581022	REGISTRATION	-	-	-	-	-	-
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	-	-	-
561500	EXPENDABLE EQUIPMENT UNDER \$1000.00	-	-	-	-	-	-
581000	DUES AND FEES	-	-	-	-	-	-
589000	OTHER EXPENDITURES	-	-	-	-	-	-
530000	PURCHASED PROFESSIONAL SERVICES	-	-	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	-	-	-	-	-	-
	TOTAL FUNCTION OTHER SUPPORT SERVICES						
		-	-	-	-	-	-
* Expenses Reclassified to SFS beginning 2013-14							

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

FUNCTION 4000

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

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
530000	PURCHASED PROFESSIONAL SERVICE	-	-	3,301	3,500	-	3,500
544100	RENTAL OF LAND OR BUILDINGS	-	-	-	-	-	-
544200	RENTAL OF EQUIPMENT	-	-	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	-	-	-	-	-	-
559500	OTHER PURCHASED SERVICES	-	-	-	-	-	-
561000	SUPPLIES	-	-	-	-	-	-
561500	EXPENDABLE EQUIP UNDER \$1000	525,730	686,355	472,761	578,557	-	578,557
571000	LAND AND LAND IMPROVEMENT	-	-	-	-	-	-
572000	BLDG. AND BLDG. IMPROVEMENT	-	-	-	-	-	-
573000	PURCHASE EQUIPMENT >\$1000	-	5,000	-	-	-	-
573400	COMPUTERS	-	-	-	-	-	-
589000	OTHER EXPENDITURES	-	-	-	-	-	-
	TOTAL FUNCTION FAC. ACQUISITION AND CONSTR.	525,730	691,355	476,062	582,057	-	582,057

OTHER OUTLAYS

FUNCTION 5000

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

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
593000	TRANSFER TO OTHER FUNDS	2,551,668	2,707,073	2,752,002	2,994,415	-	2,994,415
599000	OTHER USES	-	-	-	-	-	-
	TOTAL FUNCTION OTHER OUTLAYS	2,551,668	2,707,073	2,752,002	2,994,415	-	2,994,415

DEBT SERVICE

FUNCTION 5100

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

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2015-16	FY 2016-17 BUDGET	EST. ACTUAL EXPENDITURES FY 2016-17	REQUEST	BUDGET ADJUSTMENTS	FY 2017-18 APPROVED BUDGET
530000	Purchase of Professional Services	-	-	-	-	-	-
583000	Interest Incurred	49,512	44,750	37,936	30,068	-	30,068
591000	Proceeds from TAN (Tax Anticipation Note)	20,002,500	18,000,000	15,500,000	13,750,000	-	13,750,000
	TOTAL DEBT SERVICE	20,052,012	18,044,750	15,537,936	13,780,068	-	13,780,068

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

SCHOOL BOARD MEMBERS

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



Cherokee County
School District

