



DISTRICT BUDGET



Fiscal Year 2016-17



**Dr. Brian V. Hightower
Superintendent of Schools**



Cherokee
County
School
District



DR. BRIAN V. HIGHTOWER
Superintendent of Schools

12 May 2016

KYLA CROMER
School Board Chair

PATSY JORDAN
School Board Vice-Chair

MIKE CHAPMAN

JOHN HARMON

CLARK MENARD

KELLY POOLE

ROBERT RECHSTEINER

Dear School Board Members:

I. INTRODUCTION -- RECOMMENDED 2016-17 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the School District's 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 proposed 2016-17 Tentative Budget is hereby submitted for your review and consideration. **Additionally, it should be noted that this recommended 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 the Cherokee County School District (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 2016 session of the Georgia General Assembly and subsequently signed by the Governor.

The 2016-17 Budget continues to keep as its primary focus the continual improvement of academic achievement by our students in order to remain one of the best School Districts in the State of Georgia, Region and Nation. Our students continue to exceed State, National and International averages on test scores across-the-board; and our 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. Our students master material required by the State at the highest levels; and our 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

A. State Funding

The Governor's Budget includes \$300 Million in restored State spending for K-12 public education for the 2016-17 fiscal year, in the form of reduced "Austerity Budget Reductions" within the State Quality Basic Education (QBE) formula. This results in an additional \$7.1 Million in QBE revenue to CCSD. Unfortunately, however, CCSD will not qualify for State Property Tax Equalization funding in 2016-17, a loss of \$2.4 Million to the School District. 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, while we have appreciated this additional revenue over the past two years, it was noted in last year's budget materials that we would not consider this as an annual, recurring funding source for future budgeting purposes. The net overall increase in QBE revenue of \$4.7 Million (before Mid-Term Adjustment), while certainly appreciated and reported as positive news, must be viewed in broader terms. **The fact that CCSD still will not receive \$3.9 Million in earned QBE funding due to continued "Austerity Budget Reductions" means we will not be able to hire approximately 57 teachers, which would have relieved the need for the School Board to include a waiver of maximum class size as part of its Strategic Waiver School System contract with the State.**

B. Local Funding

Local property tax collections continue to rise, reflecting the fourth consecutive year of modest increases in property valuations after the devastating assessment reductions seen during the recent recession, which resulted in a loss of \$31 Million in CCSD revenue. **This continued improvement in the local economy will result in an estimated total of \$145.7 Million in local property tax revenue to the CCSD for the 2016-17 school year, an approximate 5% increase over 2015-16 collections. This must be tempered by the fact that expected property tax collections for 2016-17 will still be \$4.2 Million less than they were in 2007, despite a millage rate that was .4 mills higher at that time. Since 2007, CCSD has added 5,451 students to total enrollment.**

C. Federal Funding

Federal funding, which makes up less than 3% of the CCSD budget, is **expected to remain essentially flat for the 2016-17 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 were directed to budget for 2016-17 at 2015-16 funding levels.

III. EXPENDITURE FORECAST

A. Budgeted Enhancements

The following enhancements are included in the proposed 2016-17 Tentative Budget:

- Continue a full 180-day instructional calendar for students;
- Continue full work calendars (i.e., no furlough days) for all CCSD employees;
- Add 34 teachers to address student population growth;
- Further Districtwide reductions in class size through hiring an additional 16 teachers at the elementary school level, six teachers at the middle school level and 12 teachers at the high school level. The resulting average class size at elementary grades will be 22; middle grades will be 24; and, grades 9-12 will be 31.5;
- Increase the starting pay for beginning teachers to \$42,250;
- Provide annual longevity step raise for all eligible employees;
- Provide a 1% cost-of-living raise to all eligible employees;
- Adopt comprehensive Math Instructional Resources for all grade levels;
- Utilize three Teachers on Special Assignment (TSAs) as Content Coaches to assist schools with implementing new Math Instructional Resources;
- Pilot Response to Intervention (RTI) Facilitators (4) to assist schools with RTI processes and facilitate classroom instructional accommodations;
- Utilize one additional School Social Worker to reduce the caseloads of the existing two Social Workers;
- Add a School Nurse to serve students attending ACE Academy;
- Add three additional Technology Specialists to provide hardware and software technical assistance to K-12 teachers and support personnel and to bring the total staffing allotment in this regard back to pre-recession levels/standards;
- Add 14 new Bus Drivers and two new Bus Attendants to address continued increases in student ridership, improve efficiency and reduce ride time for students;
- Continue to allocate one-half teacher allotment at each high school... dedicated to credit recovery/helping students stay on track for graduation;
- Expand the school entry door security system that was successfully piloted this year to include card "swipe-in" access for employees at critical playground and mobile classroom area entry ways;
- Construct school front hallway security foyers at eight pilot elementary schools;
- Prepare the original Dean Rusk Middle School for occupation by Sequoyah High School (January 2017);
- Repair/realign the bus drive at Macedonia Elementary School; and,
- Utilize remaining funds to continue restoring Budget Reserves.

B. State Health Benefit Plan Premium Increase

The 2016-17 Tentative Budget reflects an increase of \$100 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 2017. This will result in an increase in SHBP premiums to CCSD of \$720,000 in 2016-17 and at least double that cost in 2017-18, assuming employer contributions remain the same.

Going forward, the SHBP is forecasting a substantial operating deficit beginning in FY18 as the State of Georgia's DCH fund balance reserves are expected to decrease from a \$364 Million surplus in 2014-15 to a deficit of over \$55 Million in 2017-18. Additionally, as noted in prior budget presentations, the previous annual State-level contribution for classified/non-certified staff health insurance of several hundred million dollars per year has been completely eliminated by the Governor and General Assembly resulting in extraordinary recurring premium increases for employees and continuing cost-shifting to local school systems... and with other increases likely in subsequent years.

IV. ANNUAL BUDGETARY REVIEW

A. Board Member Budget Priorities Review

The 2016-17 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 by offering 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.); and,*
- *Continuing support for the Cherokee Academies initiative and investigating other potential alternative/innovative school programming models that provide effective, research-based alternative academic and career paths for students.*

B. Committee Review

The Superintendent's Annual Budget Committee, comprised of CCSD Department Heads and Lead Principals in all Innovation Zones, has conducted a comprehensive review of all major CCSD expenditures for the current (2015-16) fiscal year and has assisted in formulation of the proposed 2016-17 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 the primary mission of the School District is teaching and learning, the vast majority of our fiscal recommendations continue to be directed toward this mission. Of the \$362.6 Million in General Fund/Operating Budget total revenue anticipated for the 2016-17 school year, \$238.6 Million (65.8%) is appropriated directly to School Instruction. In addition to appropriations made directly to schools, \$82.1 Million (22.6%) is allocated to Other Support Services. . . of which, 58.6% is allocated to departments having a direct impact on students, such as Instructional Improvement, School Administration and Pupil Transportation.

2. Employee Compensation/Benefits Review

CCSD continues to be the largest employer in Cherokee County...with an expected 2016-17 total of approximately 5,500 full- and part-time employees, including 3,000 professionally certified staff members. Recognizing our employees have been through some extremely difficult economic times over the past five years, **I am recommending funding State and Local longevity step increases for all eligible employees, beginning July 1, 2016. Additionally, recognizing the School District has provided only one cost-of-living raise in the past seven budgets, I am further recommending a 1% cost-of-living raise across all salary schedules. Additionally, I propose to raise the starting salary for beginning teachers to \$42,250, which will be extremely competitive in the Metropolitan Atlanta area.**

In approving this increase in compensation for teachers and other eligible staff, with a budgetary impact of \$7.4 Million, the School Board continues to demonstrate its commitment to keeping Cherokee County School District employees ahead of 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 558 students projected for the 2016-17 school year. Accordingly, continuing to address that growth with renovations of existing schools, improving safety/security, providing more school buses to accommodate additional riders and funding technology enhancements will require utilization of the vast majority of available capital outlay resources.

Construction funds provided by the renewed 2012 Education Special Purpose Local Option Sales Tax (SPLOST) are budgeted in 2016-17 to continue construction of the new Dr. Frank R. Petruzielo Educational Services Facility on the Bluffs Parkway and begin the construction of a new drive/additional parking at Boston Elementary School. As a result, the 2016-17 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. Clearly, continued efforts must be undertaken to solicit and maximize critically needed additional State funding in this regard.

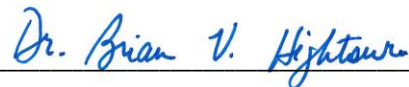
V. CONCLUSION/APPRECIATION

I am sure that School Board Members join me in thanking the Governor and General Assembly for recognizing the critical importance of public education in Georgia by restoring additional funding for 2016-17. This action by State leaders provides an opportunity for the School Board to continue CCSD's progress in reducing class size and restoring a full framework of critically needed public education programs for our students and the citizens of Cherokee County!

Additionally, 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 SPLOST renewal, thereby enabling the School District to continue to support an award-winning instructional program by addressing our most pressing construction and technology needs.

I would also like to thank Assistant Superintendent for Financial Management Kenneth Owen, Chair of the annual Budget Committee, as well as committee members for their assistance and diligence in developing this proposed 2016-17 Tentative Budget for the School Board's consideration.

As part of the School Board's Meeting on May 19, 2016, it will be requested that the School Board review and table the Tentative Budget. At its June 16, 2016 Board Meeting, after public advertisement and public hearings as required by Georgia Law, the Board will receive final comments on the Tentative Budget, make revisions, as necessary, and adopt a final CCSD Budget for FY 2016-17.

 BVH

BVH/KO
Attachment

cc: School Board Attorney
Annual Budget Committee
Principals
Assistant Principals
PTA Presidents
Cherokee County Legislative Delegation

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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), Mike Chapman (District 6), John Harmon (District 3,) and Clark Menard (District 5).

SCHOOL BOARD MEMBERS

Kyla Cromer, School Board Chair

Patsy Jordan, School Board Vice-Chair

Mike Chapman

John Harmon

Clark Menard

Kelly Poole

Robert Rechsteiner

SUPERINTENDENT'S CABINET

DR. BRIAN HIGHTOWER **SUPERINTENDENT OF SCHOOLS**

Trey Olson, Deputy Superintendent
School Operations, Personnel and Support

Bobby Blount, Assistant Superintendent
Accountability, Technology and Strategic Planning

Susan McCarthy, Assistant Superintendent
Educational Programs, Student Support,
and Professional Development

Don Corr, Acting Assistant Superintendent
Personnel Management

Kenneth Owen, Assistant Superintendent
Financial Management

Bill Sebring, Assistant Superintendent
Support Services and Facilities/Construction
Management

Barbara P. Jacoby, Director Public Information,
Communications and Partnerships

Mike McGowan, Director, Strategic Planning and
Intergovernmental Relations

Mark Kissel, Chief of Police

Melissa Whatley, Administrative Assistant to the Superintendent

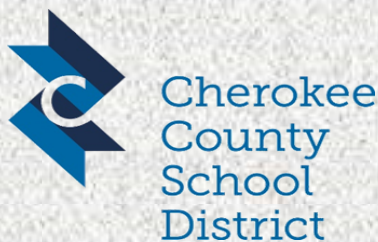


Cherokee
County
School
District

SUPERINTENDENT'S ANNUAL BUDGET COMMITTEE

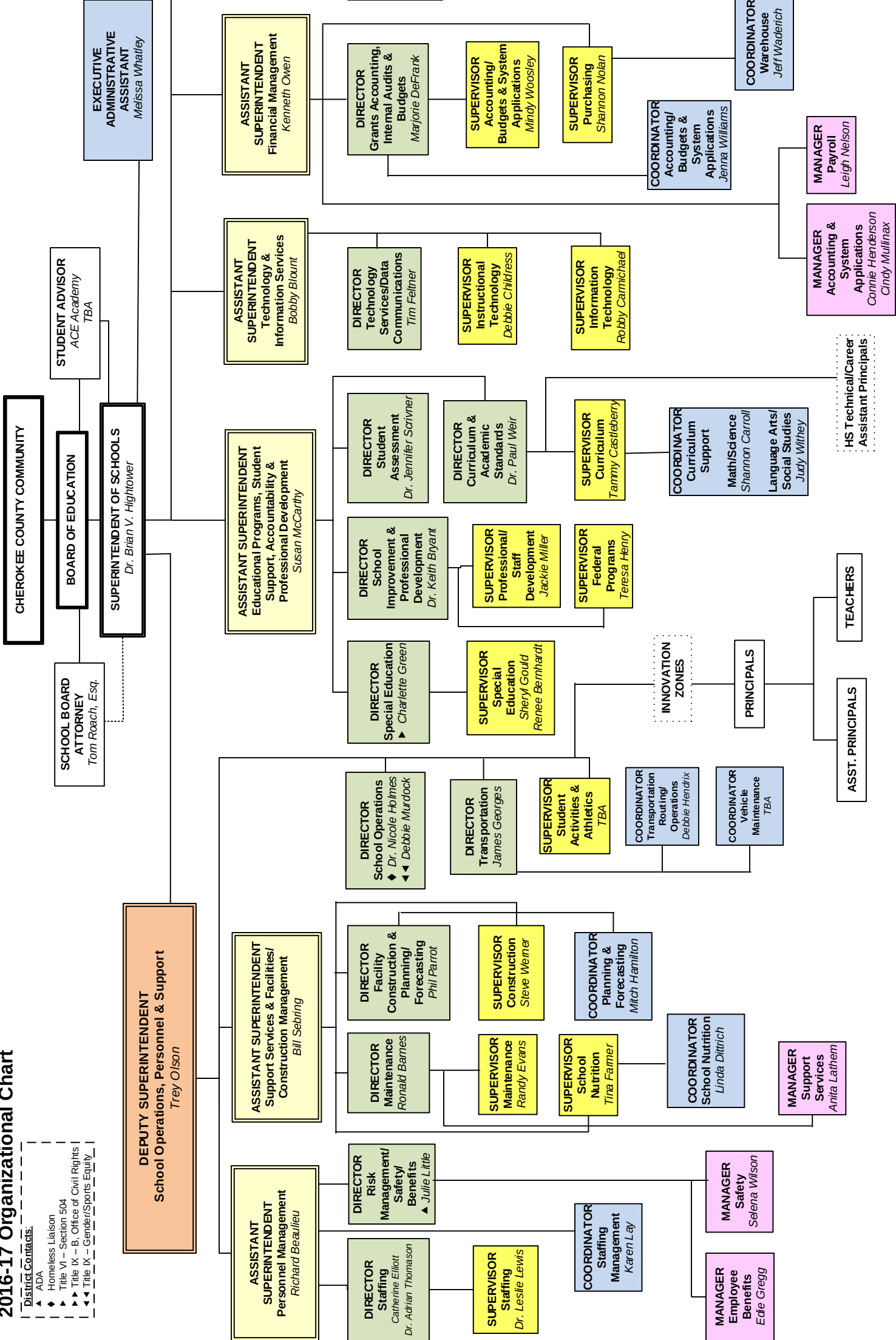
For Preparation of the FY 2016-17 Budget

Trey Olson, Deputy Superintendent, School Operations, Personnel and Support
Bobby Blount, Assistant Superintendent, Accountability, Technology and Strategic Planning
Susan McCarthy, Assistant Superintendent, Educational Programs, Student Support, and Professional Development
Don Corr, Acting Assistant Superintendent, Personnel Management
Kenneth Owen, Assistant Superintendent, Financial Management (Committee Chair)
Bill Sebring, Assistant Superintendent, Support Services and Facilities/Construction Management
Ronald Barnes, Director, Maintenance
Dr. Shannon Carroll, Director, Curriculum and Academic Standards
Marjorie DeFrank, Director, Grants Accounting, Internal Audits and Budgets
Tim Feltner, Director, Technology Services/Data Communications
Charlette Green, Director, Special Education
Dr. Nicole Holmes, Director, School Operations
Barbara Jacoby, Director, Public Information, Communications and Partnerships
Julie Little, Director, Risk Management/Safety/Benefits
Mike McGowan, Director, Strategic Planning and Intergovernmental Relations
Dr. Gayle McLaurin, Director, Student Assessment
Debra Murdock, Director, School Operations
Phil Parrott, Director, Facility Construction and Planning/Forecasting
Dr. Paul Weir, Director, School Improvement, and Professional Development
Sheryl Gould, Supervisor, Special Education
Teresa Henry, Supervisor, Federal Programs
Jackie Miller, Supervisor, Professional/Staff Development
Shannon Nolan, Supervisor, Purchasing
Susan Turner, Supervisor, School Nutrition
Mindy Woosley, Supervisor, Accounting/Budgets and System Applications
Mark Kissel, Chief of School Police
James Georges, Coordinator, Transportation Routing/Operations
Carrie McGowan, Coordinator, Community Relations and Publications
Jenna Williams, Coordinator, Accounting/Budgets and System Applications
Keith Ball, Principal, Etowah High School
Paula Crumbley, Principal, Carmel Elementary School
Dr. Keith Ingram, Principal, Ball Ground Elementary School
Dr. Kerry Martin, Principal, Mill Creek Middle School
Whitney Nolan, Principal, Hickory Flat Elementary School
Dr. Jennifer Scrivner, Principal, Clark Creek STEM Academy
Melissa Whatley, Executive Administrative Assistant to the Superintendent



2016-17 Organizational Chart

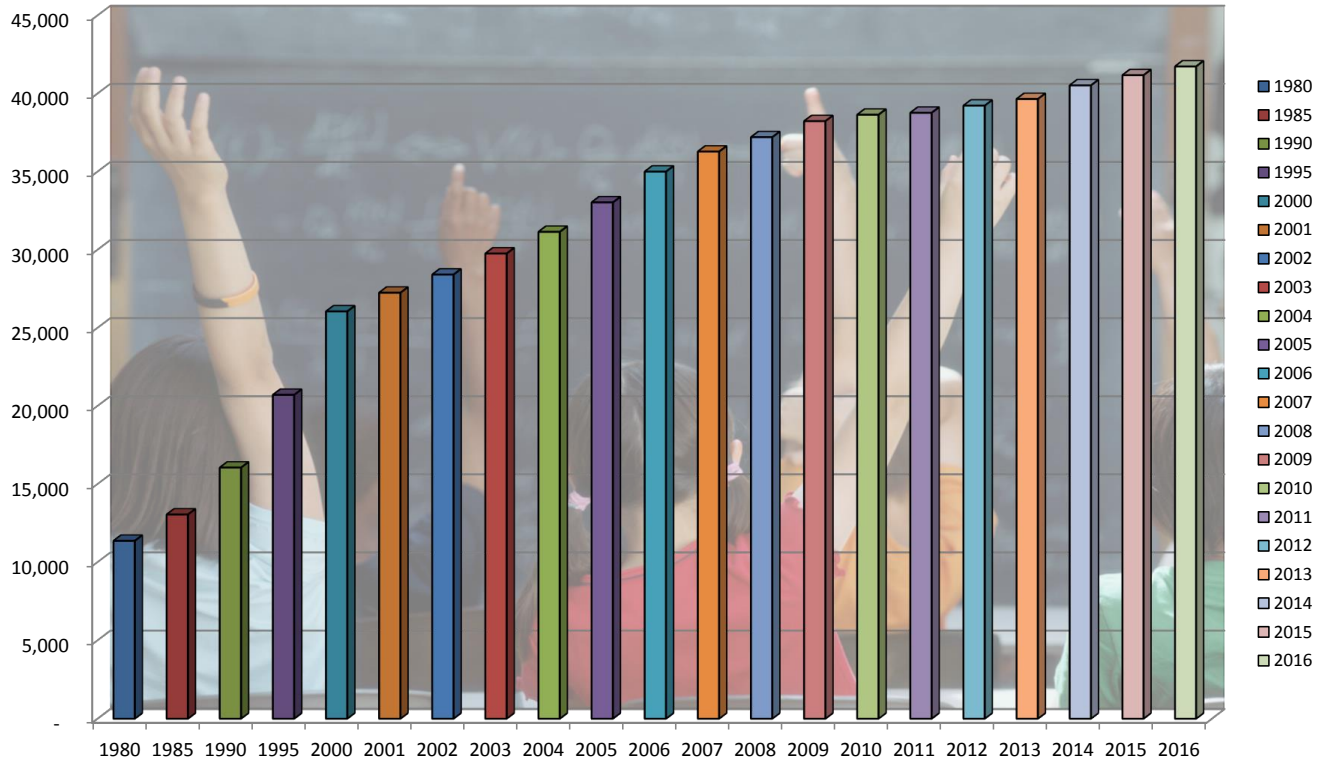
- District Contacts:
- ADA
 - Homeless Liaison
 - Title VI – Section 504
 - Title IX – B, Office of Civil Rights
 - Title IX – Gender/Sports Equity



**CHEROKEE COUNTY ENROLLMENT SUMMARY BY YEAR
SEPTEMBER 1973 - PROJECTED SEPTEMBER 2016**

<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%
Projected September 2016	41,727	558	1.4%

Cherokee County Enrollment Summary by Year September 1975 - Projected September 2016



OUR MISSION

“Commitment to Excellence”

We, the School Board of Cherokee County, Georgia, commit ourselves to a philosophy of respect and high expectations for all students, parents, teachers and other staff. Our mission is to enable all students to become contributing citizens who can communicate effectively, gather and use information, make responsible decisions and adapt to the challenges of the future. This mission will be accomplished by providing a variety of learning opportunities and experience for student, both in school and in the community.



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.

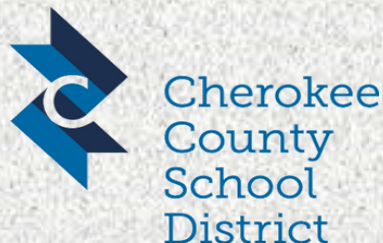
We believe all students must be prepared for a knowledge-based, technologically rich and culturally diverse 21st century.

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 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.**
8. **Reviewing the potential for utilizing the School District's existing public education facilities to establish self-supporting community school evening/weekend education programs for interested Cherokee County adults.**



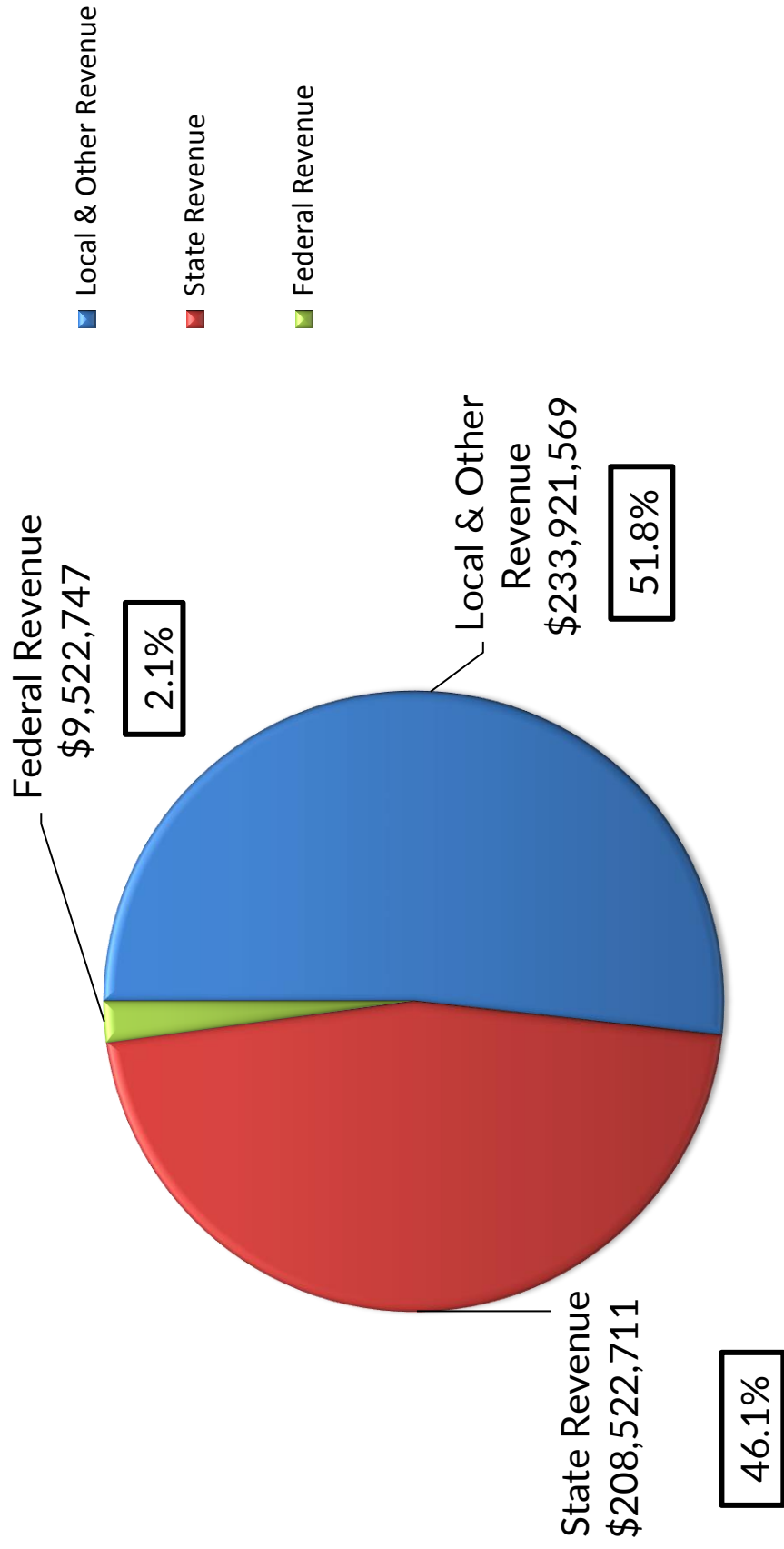
**CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2016 - JUNE 30, 2017**

	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	\$ 233,921,569	\$ 168,265,172	\$ 25,218,426	\$ 32,721,324	\$ -	\$ 7,707,317	\$ 9,330
State Revenue	208,522,711	194,260,274	-	-	13,817,869	444,568	-
Federal Revenue	9,522,747	121,690	-	-	-	9,401,057	-
TOTAL REVENUE	\$ 451,967,027	\$ 362,647,136	\$ 25,218,426	\$ 32,721,324	\$ 13,817,869	\$ 17,552,942	\$ 9,330
INCOMING TRANSFERS	2,943,277	-	-	236,204	-	-	2,707,073
BEGINNING BALANCES	116,963,400	48,811,262	23,334,784	37,061,020	-	2,753,035	5,003,299
TOTAL	\$ 571,873,704	\$ 411,458,398	\$ 48,553,210	\$ 70,018,548	\$ 13,817,869	\$ 20,305,977	\$ 7,719,702
EXPENDITURES							
Instruction	\$ 251,976,148	244,222,464	-	-	\$ 7,753,684	-	-
Pupil Services	14,251,442	10,925,866	-	-	3,325,576	-	-
Inst. Improvement	11,224,635	9,150,070	-	-	2,074,565	-	-
Media Services	4,595,516	4,595,516	-	-	-	-	-
General Admin	2,879,010	2,745,314	-	-	133,696	-	-
School Admin	22,285,070	22,285,070	-	-	-	-	-
Business Services	2,532,012	2,532,012	-	-	-	-	-
Maint & Operation	23,474,842	23,474,842	-	-	-	-	-
Transportation	17,024,533	16,746,074	-	-	278,459	-	-
Central Support Serv.	4,526,730	4,526,730	-	-	-	-	-
Other Support Serv.	1,188,889	-	-	-	251,889	-	\$ 937,000
School Food Services	17,480,418	-	-	-	-	\$ 17,480,418	-
Building Const.	28,992,556	691,355	\$ 28,301,201	-	-	-	-
Debt Service	56,417,425	18,044,750	-	\$ 38,372,675	-	-	-
TOTAL EXPENDITURES	\$ 458,849,226	\$ 359,940,063	\$ 28,301,201	\$ 38,372,675	\$ 13,817,869	\$ 17,480,418	\$ 937,000
OUTGOING TRANSFERS	2,943,277	2,707,073	-	236,204	-	-	-
ENDING BALANCES	110,081,201	48,811,262	20,252,009	31,409,669	-	2,825,559	6,782,702
TOTAL	\$ 571,873,704	\$ 411,458,398	\$ 48,553,210	\$ 70,018,548	\$ 13,817,869	\$ 20,305,977	\$ 7,719,702

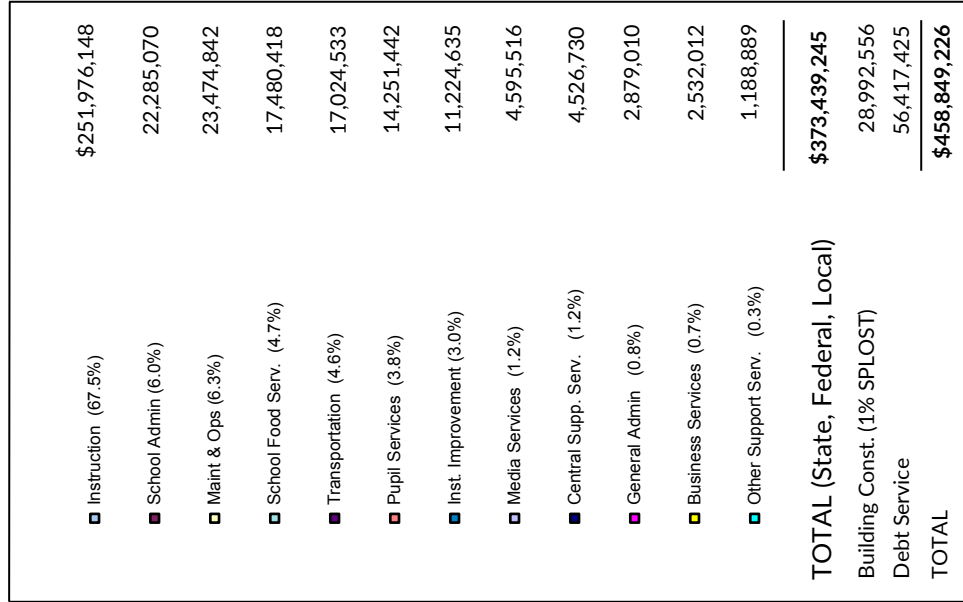
Dr. Brian V. Hightower
Superintendent of Schools

Kyla Cromer, Chair
Board of Education

Fiscal Year 2016-17
Total Budgeted Revenues
All Funds: \$451,967,027



Fiscal Year 2016-17 Budgeted Expenditures All Funds



2016-17 Funding Priorities

General Fund

The Superintendent's Recommended FY 2016-17 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 reductions in class size through hiring an additional 34 classroom teachers \$2,346,000
 - Provide annual salary schedule longevity step raise for all eligible certified and support staff 5,296,671
 - Provide 1% cost of living raise to all employees 2,110,000
 - Provide funding to continue competitive employee fringe benefits and to address extraordinary cost increases in Health Insurance and Teacher Retirement 720,000
- 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.

INSTRUCTIONAL SUPPORT/INITIATIVES

- Pilot Response to Intervention Facilitators (4) to assist schools with RTI processes and facilitate classroom accommodations \$276,000
- Provide Teachers on Special Assignment (3) to serve as Content Coaches to assist schools with implementing new Math Instructional Resources 207,000
- Adopt academic resources (consumable workbooks, online access, software, texts and material for K-12 Math courses) to support content standards 4,149,894
- 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) 53,000
- Provide support for the planning and execution of the 2016-17SY AdvancED/SACS-CASI District Accreditation 50,000

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 34 classroom teachers, 2 Assistant Principals, 14 bus drivers, 2 Bus Aides, 1 Social Worker, 1 Nurse and 3 Technology Specialists to address student population growth \$2,900,900

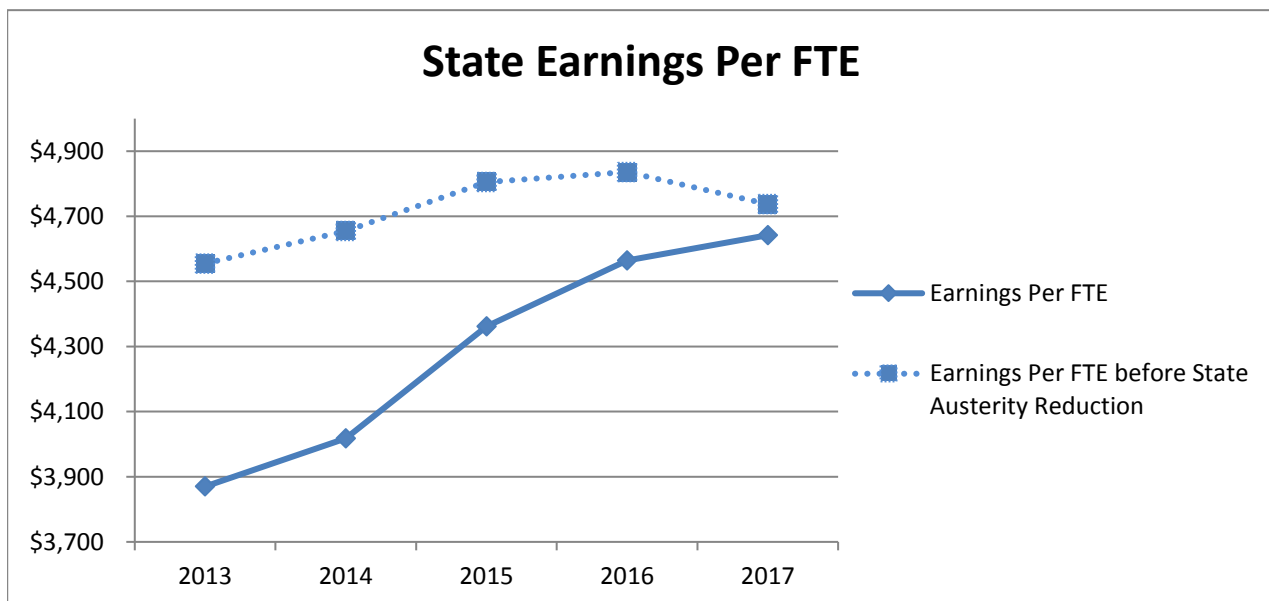
TOTAL – 2016-17 Funding Priorities – General Fund \$18,109,465

GENERAL FUND REVENUE
COMPARISON OF 2015-16 TO TENTATIVE 2016-17

	FTE	2016-17 Tentative Budget	Inc/(Dec) Over 2015-16
STATE REVENUE			
QBE Formula Earnings	41,536	\$ 230,807,589	\$ 6,198,139
Categorical Grants			
Pupil Transportation Program		2,023,404	-
Nursing		774,589	6,061
Education Equalization Funding		-	(2,409,509)
Total Earnings for Quality Basic Education		\$ 233,605,582	\$ 3,794,691
Less: Current Year Local Fair Share Austerity Reduction		(40,016,663) (3,976,537)	(3,758,457) 7,112,368
State Earnings for Quality Basic Education		\$ 189,612,382	\$ 7,148,602
State QBE Mid-Term Allocation Adjustment	191	3,200,065	(210,934)
Other State Funds		1,447,827	360,529
TOTAL STATE FUNDING	41,727	\$ 194,260,274	\$ 7,298,197
FEDERAL FUNDS			
Grants		\$ 121,690	\$ 18,948
Federal Stimulus Funds (ARRA)		-	-
TOTAL FEDERAL FUNDS		\$ 121,690	\$ 18,948
LOCAL REVENUE			
School Tax		\$ 145,702,985	\$ 11,654,456
Tuition/Testing		236,527	4,980
Earnings on Investments		14,874	14,624
Rental of Property		267,475	10,675
Indirect Cost Recoveries		75,000	(3,000)
Surplus Property		162,645	7,745
Tax Anticipation Note		18,000,000	(2,000,000)
Other (e.g., School Reimbursements)		3,805,666	940,621
TOTAL LOCAL REVENUE		\$ 168,265,172	\$10,630,101
BEGINNING FUND BALANCE			
Including Reserves for Encumbrances, and Inventories Carried Forward		48,811,262	10,991,109
TOTAL ESTIMATED REVENUE AND FUND BALANCE	41,727	\$ 411,458,398	\$ 48,756,400

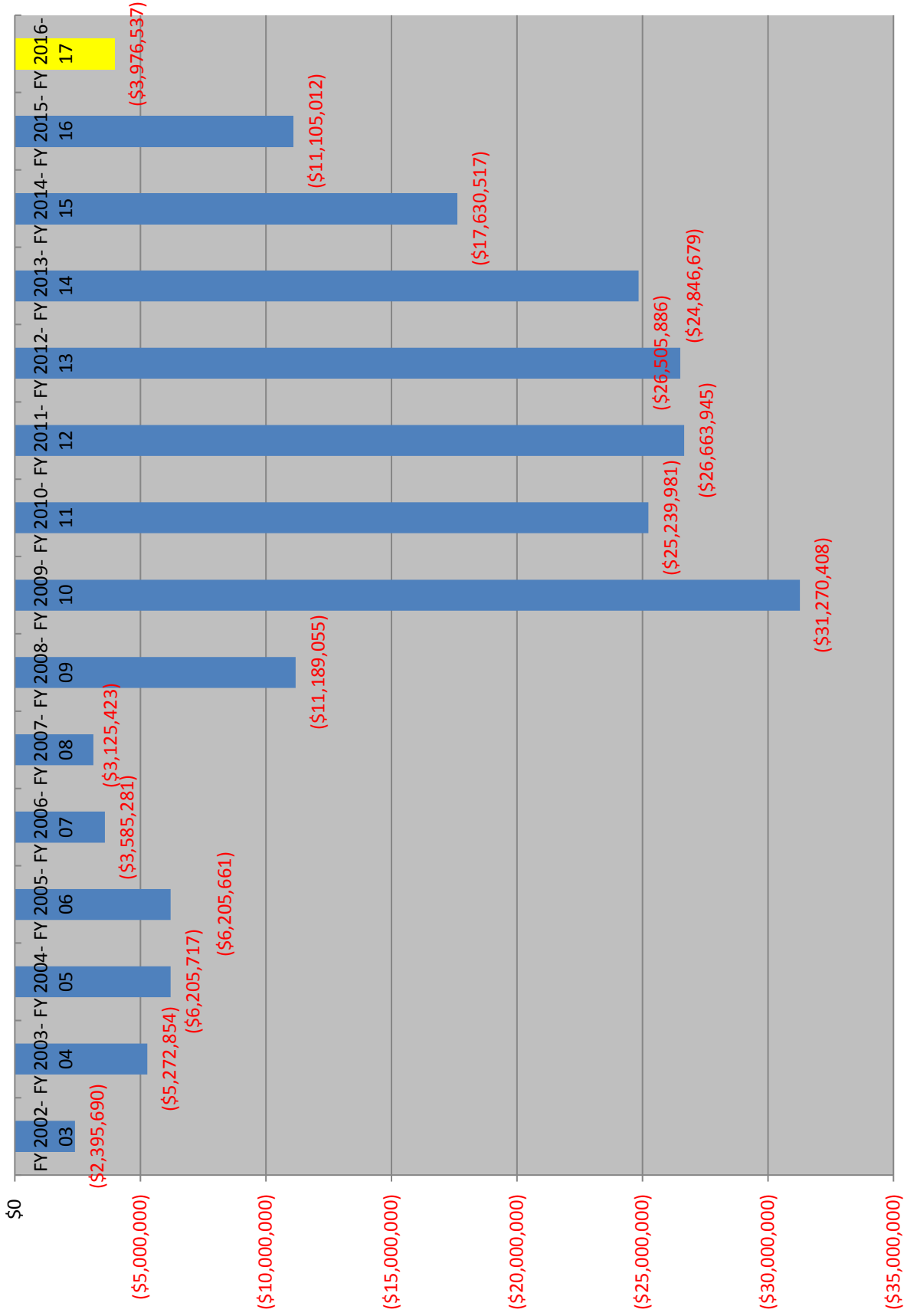
CHEROKEE COUNTY SCHOOL DISTRICT
GEORGIA STATE DEPARTMENT OF EDUCATION
EARNINGS COMPARISON FOR FY 2013-14, 2014-15, 2015-16, 2016-17

	State Earnings FY 2014-15	State Earnings FY 2015-16	Tentative State Earnings FY 2016-17
Total Earnings for Quality Basic Education	\$ 216,674,880	\$ 224,609,450	\$ 230,807,589
State Equalization Funding Grant	4,180,813	2,409,509	\$ -
Nursing Services	748,236	768,528	\$ 774,589
Midterm Adjustment for Growth	4,142,362	3,435,397	\$ 3,200,065
Local Fair Share Reduction (5 Mills)	(35,604,674)	(36,258,208)	\$ (40,016,663)
Austerity Reduction	(17,629,020)	(11,105,012)	\$ (3,976,537)
Pupil Transportation	2,054,175	2,023,404	\$ 2,023,404
Other State Funds	1,518,319	1,360,913	\$ 1,447,827
STATE FUNDING FOR EDUCATION	\$ 176,085,091	\$ 187,243,981	\$ 194,260,274
TOTAL FTE	39,752	40,733	41,536
EARNINGS PER FTE	# \$ 4,430	\$ 4,597	\$ 4,677



Change in: 2015-16 FY
 Local Fair Share \$650,534
 Austerity Reduction (\$6,540,115)

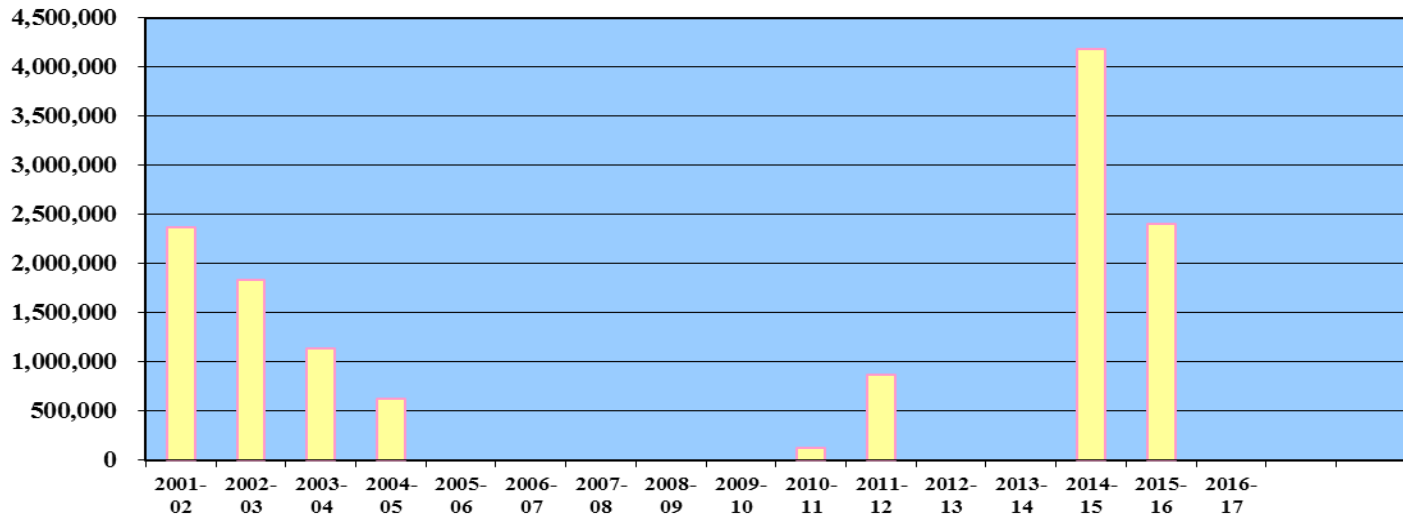
AUSTERITY REDUCTIONS **(State Amended Formula Adjustment)** **IN STATE FUNDING FOR EDUCATION**



The fourteen year cumulative total of "Austerity Reductions" is \$201 Million. The loss of \$11.1 Million in FY 2015-16 could have funded 168 teaching positions, almost the same number of teachers needed in order to meet State-mandated class sizes.

STATE EQUALIZATION FUNDING

2001-02 to 2016-17



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-

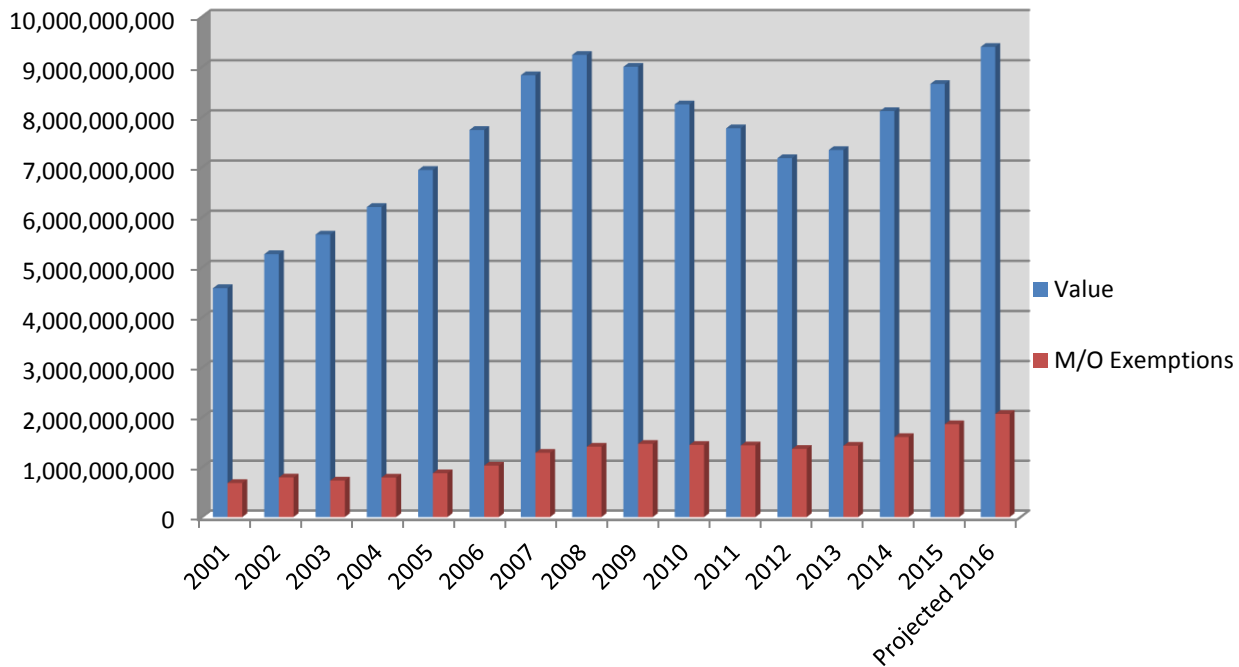
In FY 2004-05 under House Bill 1187, State Equalization Funding was phased out over a six fiscal year period for counties above the State average in wealth, which included Cherokee County until fiscal year 2010-11 when the School District again qualified for funding for two years. In fiscal year 2013-14, again the State Legislature cut out 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 2016-17, Cherokee County does not qualify for Equalization funding, due to relative property values as compared to other school districts in Georgia.

State Equalization Funding

(Equalizes Property Value Between Counties State-Wide)

2016 COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE

Tax Digest Value/M&O Exemptions



Digest Year	40% Value	M/O Exemptions	Taxable Value**	%Increase/ (Decrease)**
2001	4,588,094,545	(683,642,173)	3,904,452,372	11.60
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
Projected 2016	9,397,962,382	(2,069,025,021)	7,328,937,361 *	7.86

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

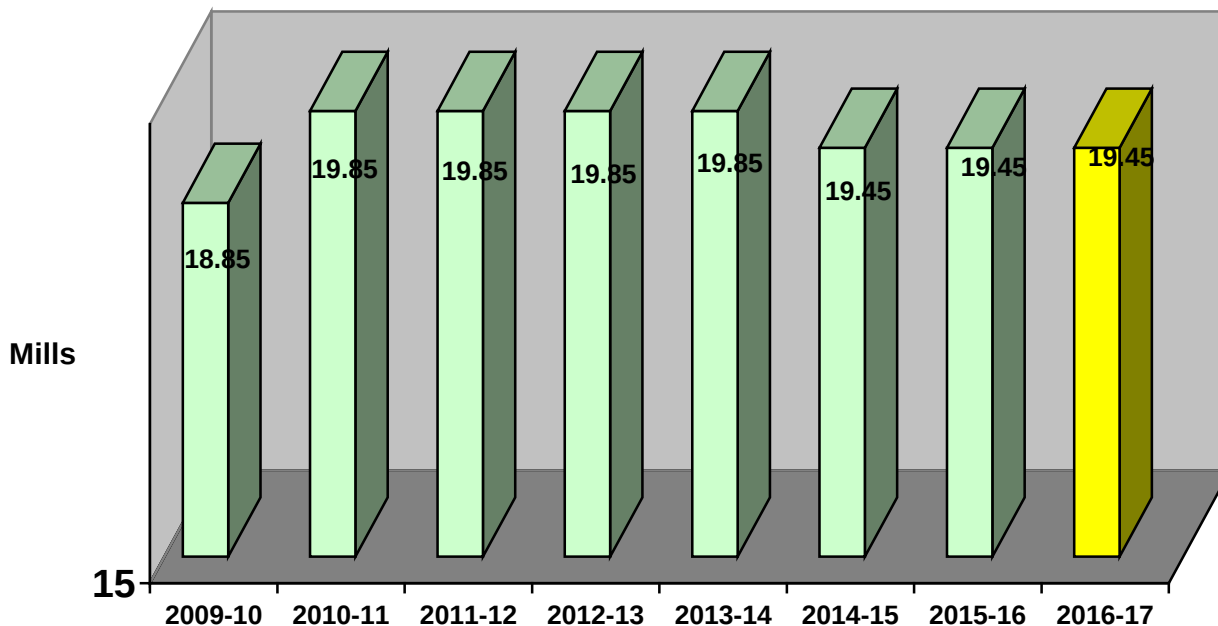
** Taxable Value and % Increase/Decrease are preliminary and prior to appeals and adjustments.

COMPARISON OF 2015-16 MILLAGE RATE TO TENTATIVE 2016-17 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 5 mill levy on the equalized, adjusted Cherokee County Property Tax Digest. This required local effort will be \$40,016,663 in 2016-17. 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 2016-17, the millage rate will remain 19.45 mills.**

	Final 2015-16 Millage Rates	Tentative 2016-17 Millage Rates	Increase/ (Decrease)
• Maintenance & Operation Millage State of Georgia Required Local Effort Quality Basic Education	5.34	5.60	.26
• Assessment by County Government for Reimbursement of Tax Collection Costs (2.30% to 2.10%)	0.40	0.40	(0.00)
• Maint. & Operation	<u>13.71</u>	<u>13.45</u>	<u>(.26)</u>
TOTAL MILLAGE	<u>19.45</u>	<u>19.45</u>	<u>(0.0)</u>

Millage for Maintenance & Operation/Debt Service



Maintenance/Operation	19.45
Debt Service	<u>-0-</u>
Total	19.45

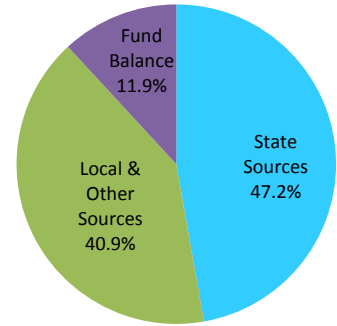
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GENERAL FUND BUDGET

TENTATIVE 2016-17 REVENUE / APPROPRIATIONS

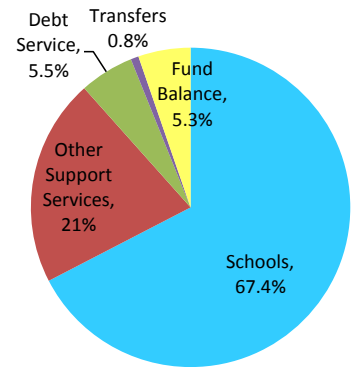
REVENUE

	2016-17 Tentative Budget	Inc/(Dec) Over 2015-16
State Sources	194,260,274	\$ 7,016,293
Federal Sources	121,690	19,190
Local & Other Sources	168,265,172	9,910,141
Beginning Fund Balance	48,811,262	10,991,109
TOTAL REVENUE AND FUND BALANCE	\$ 411,458,398	\$ 27,936,733

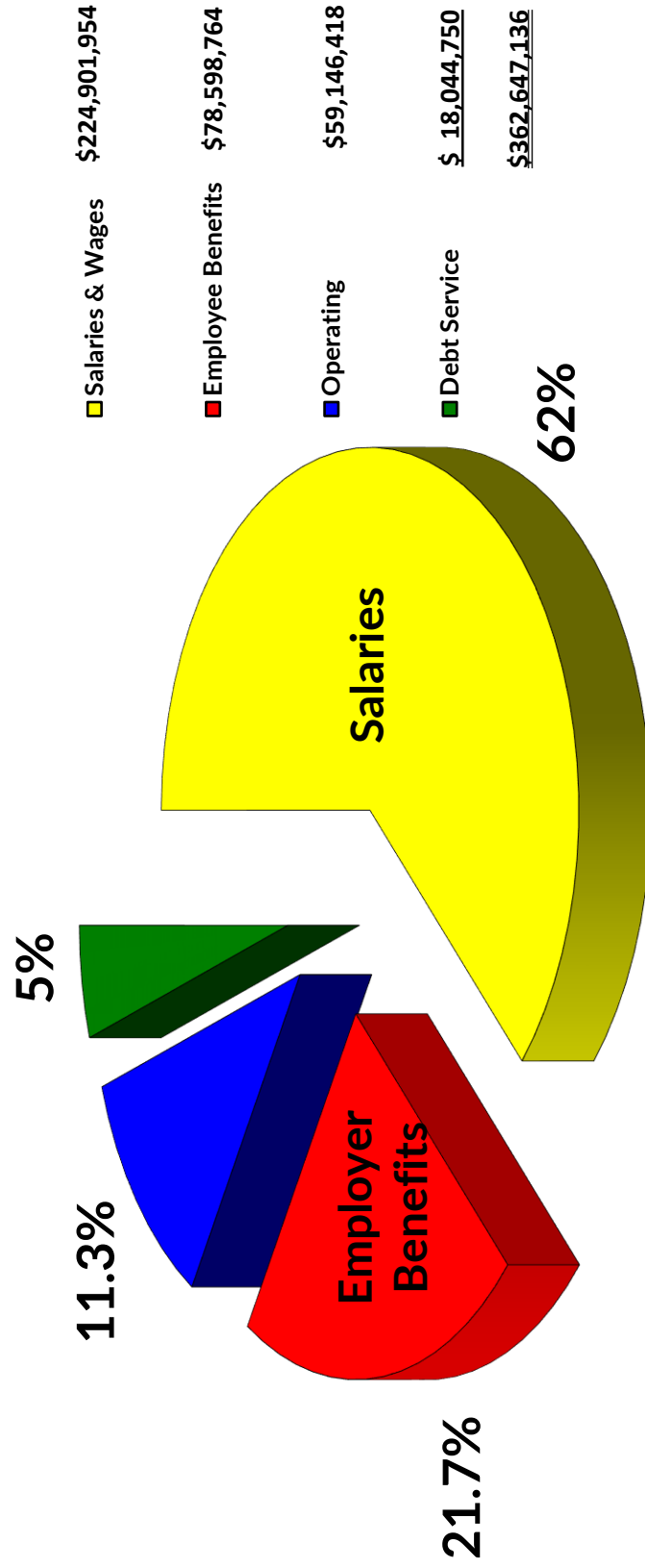


APPROPRIATIONS

	2016-17 Tentative Budget	Inc/(Dec) Over 2015-16
Schools	\$ 259,743,846	\$ 15,352,432
Other Support Services	82,151,467	5,878,827
Debt Service (TAN)	18,044,750	(2,003,283)
Transfers	2,707,073	117,117
Ending Fund Balance	48,811,262	-
TOTAL BUDGET	\$ 411,458,398	\$ 19,345,093

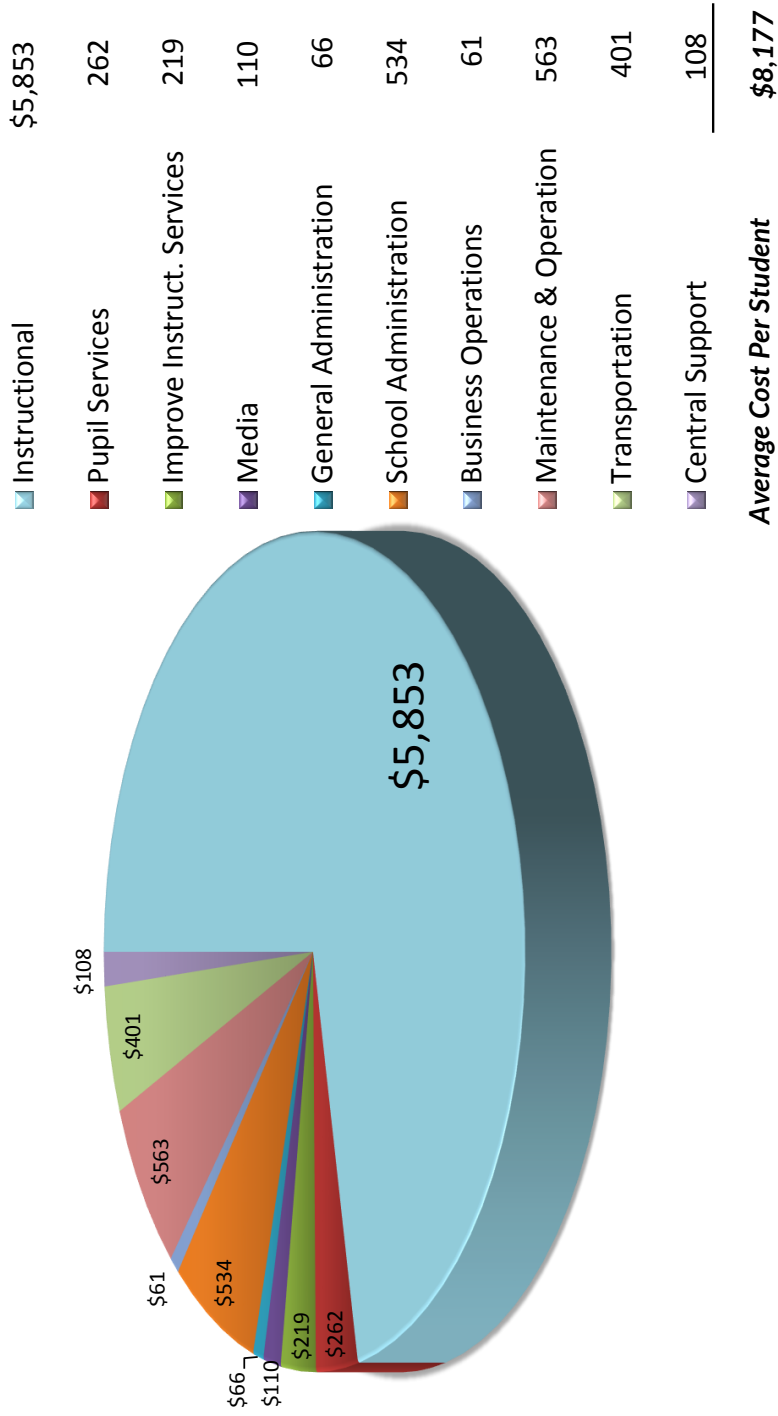


General Fund Total Expenses FY 2016-17

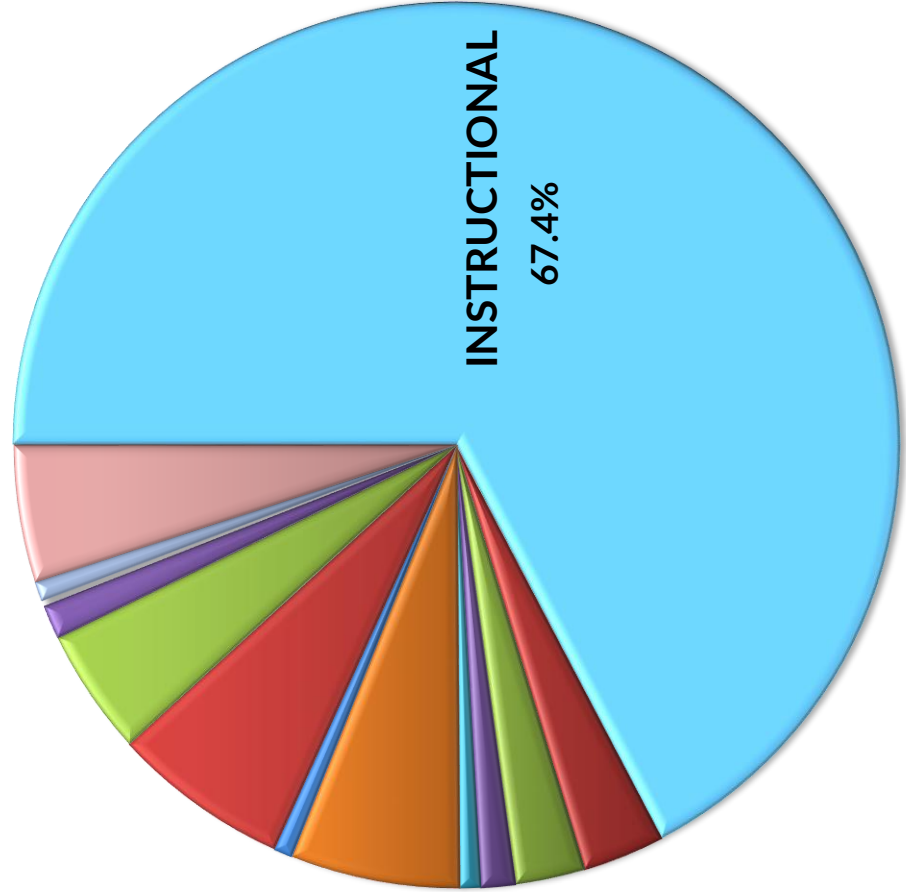


Salaries and Employer Benefits are 83.7% of Total Operational Expenses

FY 2016-17
Operational Expenditures Per Student
Based on Enrollment of 41,727 Projected for September 2016
\$8,177



General Fund (Operating Account) Total Expense by Function FY 2016-17 Budget



67.4% of The School District's Operational Budget will be spent in the classroom.

**General Fund
Projected Cash Flow
2016-17**

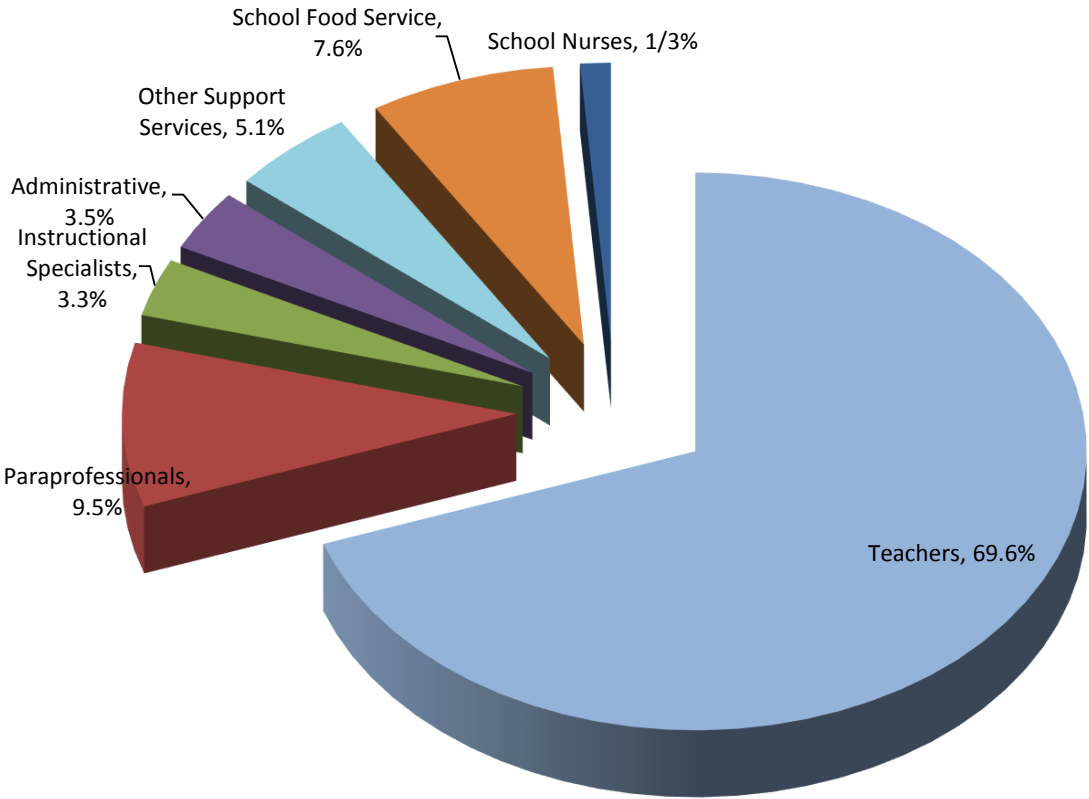
	Total	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
<u>Funds Available</u>								
State Funds	189,612,382	15,454,831	15,454,831	15,454,831	15,454,831	15,454,831	15,454,831	16,147,233
State Mid-Term Funds	3,200,065	-	-	-	-	-	-	-
Other State Funds	1,447,827	-	131,621	131,621	131,621	131,621	131,621	131,621
Federal Funds/Reimb.	121,690	-	-	-	-	-	-	-
Local Funds								
Taxes	145,702,985	2,316,677	2,331,248	2,606,626	3,127,898	4,896,253	16,743,051	96,222,006
Other	3,852,187	137,552	237,694	237,694	237,694	237,694	237,694	521,028
TAN Proceeds	18,000,000	-	-	18,000,000	-	-	-	-
Beg. Fund Balance	48,811,262	48,811,262						
Total Funds Available	410,748,398	66,720,322	18,155,393	36,430,772	18,952,044	20,720,399	32,567,197	113,021,888
<u>Expenditures</u>								
Salaries	224,901,954	18,741,830	18,741,830	18,741,830	18,741,830	18,741,830	18,741,830	18,741,830
Fixed Costs/Full Amount	78,598,764	6,357,643	6,567,375	6,567,375	6,567,375	6,567,375	6,567,375	6,567,375
Other Operating Expenses	38,394,595	3,549,183	3,437,328	3,749,279	3,891,729	3,375,049	3,375,049	2,881,882
TAN Repayment	18,044,750	-	-	-	-	-	18,044,750	-
Transfers	2,707,073	225,589	225,589	225,590	225,590	225,590	225,590	225,590
Total Expenditures	362,647,136	28,874,245	28,972,122	29,284,074	29,426,524	28,909,844	46,954,594	28,416,677
Monthly Ending Fund Balance	48,101,262	37,846,077	27,029,349	34,176,047	23,701,567	15,512,121	1,124,724	85,729,934
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)	85,043,956

**General Fund
Projected Cash Flow
2016-17**

	Feb.	Mar.	Apr.	May	June
<u>Funds Available</u>					
State Funds	16,147,233	16,147,233	16,147,233	16,147,233	16,147,231
State Mid-Term Funds	640,013	640,013	640,013	640,013	640,013
Other State Funds	131,621	131,621	131,621	131,621	131,621
Federal Funds/Reimb.	-	-	121,690	-	-
Local Funds					
Taxes	4,834,927	4,249,777	2,791,507	2,791,507	2,791,507
Other	401,027	401,027	401,027	401,027	401,029
TAN Proceeds	-	-	-	-	-
Beg. Fund Balance					
Total Funds Available	22,154,821	21,569,671	20,233,091	20,111,401	20,111,401
<u>Expenditures</u>					
Salaries	18,741,830	18,741,830	18,741,830	18,741,830	18,741,824
Fixed Costs/Full Amount	6,567,375	6,567,375	6,567,375	6,567,373	6,567,373
Other Operating Expenses	3,333,184	3,383,996	3,158,796	2,359,688	1,899,432
TAN Repayment	-	-	-	-	-
Transfers	225,589	225,589	225,589	225,589	225,589
Total Expenditures	28,867,978	28,918,790	28,693,590	27,894,480	27,434,218
<u>Monthly Ending Fund Balance</u>	79,016,777	71,667,658	63,207,158	55,424,079	48,101,262
<u>Monthly Ending Fund Balance (Excluding TAN Borrowing)</u>	77,600,071	69,520,224	60,328,992	51,814,549	43,760,365

SCHOOL STAFF

2016-17



2016-17 Funding Priorities Building Fund

2016-17 SPLOST CONSTRUCTION PROJECTS

On November 8, 2011, 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. The referendum was again supported by the citizens and approved for the continuation of the 1% SPLOST for the years 2013 through 2017. Capital Outlay highlights for the fifth year of the 2013-2017 SPLOST construction program are as follows:

- I. Addressing 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>2016-17 Expenditures Only</u>
• Provides funding for Phase II construction Of New/Replacement Educational Services Facility	\$9,000,000
• Provides funding for Phase I of the Boston ES driveway project	950,000
• 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.	
▪ Carpentry	\$349,000
▪ Electrical Upgrades	126,600
▪ Flooring	173,768
▪ Grounds Repairs	180,000
▪ HVAC/EMS Upgrades	100,000
▪ Painting	916,600
▪ Paving and Signage	1,669,500
▪ Plumbing	72,000
▪ Roofing	881,637
▪ Safety and Security	614,195
▪ Sidewalks/Walkway Canopies	234,000
▪ Miscellaneous System-wide Repairs	1,682,700
	<u>\$7,000,000</u>
• Reimburses General Fund for Building Repair/Renovation	2,000,000
• Provides funding for 15 new school buses to Replace those in the fleet that are 10 years or older.	1,351,201

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

- Provides funding to continue implementing the School District's Three-Year Technology Plan:

▪ Data Network 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.	\$3,237,000
▪ Maintenance and Replacement Equipment Facilitates the continued replacement and repair costs of legacy computers and laptops, printers, peripherals and file servers.	1,759,000
▪ Career Technology 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.	55,000
▪ Technology 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.	154,000
▪ District Software (Purchases, Renewals and Support Agreements) Comprises costs for all major District software licenses and renewable support agreements inclusive of productivity data management, administrative and curricular applications.	2,108,500
▪ Online Subscription Resources and Services Consists of subscription costs for all major District WEB-based curriculum software and data management resources and services.	500,000

▪ Purchased Professional Services Incorporates purchased services from Business Partners and vendors to provide efficient implementations of select programs, consultation, project management and installation services.	95,500
TOTAL	<u>\$8,000,000</u>
TOTAL – 2016-17 SPLOST Construction Program	<u>\$28,301,201</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
SPLOST 2013 - 2017
BUILDING FUND
FY 2016-17**

Revenue

State Funding (GSFIC)		
Dean Rusk Middle School	\$ -	\$ -
Local Funding		
Interest	\$ 518,426	
Proceeds from Sale of Bonds	<u>24,700,000</u>	<u>25,218,426</u>
Total Revenue		\$ 25,218,426
<u>Beginning Fund Balance</u>		<u>23,334,784</u>
<u>Total Funds Available</u>		<u>\$ 48,553,210</u>

Expenditures

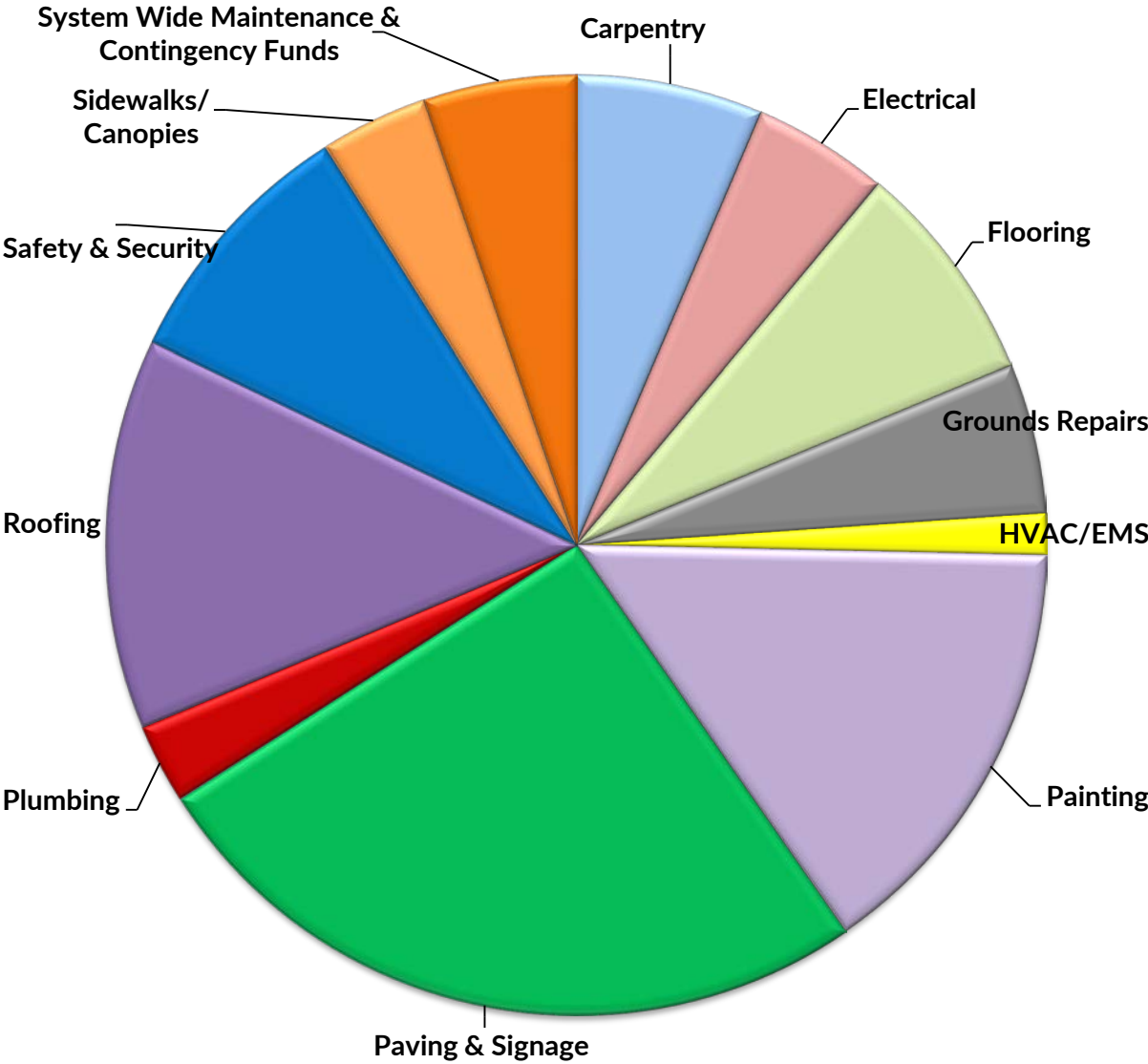
Construction		
Boston ES Drive	\$ 950,000	
Educational Services Facility Phase 1	<u>9,000,000</u>	<u>\$ 9,950,000</u>
Miscellaneous Renovations		7,000,000
General Fund Reimbursement for Building Repair/Renovations		2,000,000
Transportation (15 Buses and Radios)		1,351,201
Technology		<u>8,000,000</u>
Total Expenditures		\$ 28,301,201
<u>Ending Fund Balance</u>		<u>20,252,009</u>
<u>Total Expenditures and Ending Fund Balance</u>		<u>\$ 48,553,210</u>

FACILITIES MAINTENANCE PROPOSED FY17 BUDGET

Projected Budget Totals by Category

▪ Carpentry	\$349,000
▪ Electrical	126,000
▪ Flooring	173,768
▪ Grounds Repairs	180,000
▪ HVAC/Energy Management	100,000
▪ Painting	916,600
▪ Paving & Signage	1,669,500
▪ Plumbing	72,000
▪ Roofing	881,637
▪ Safety & Security	614,195
▪ Sidewalks/Canopies	234,000
▪ System-Wide Maintenance/Contingency	<u>1,682,700</u>
 TOTAL BUDGET	 <u>\$7,000,000</u>

FACILITIES MAINTENANCE PROPOSED FY17 BUDGET



FY17 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 (FY17)	\$9,000,000
❖ Phase II	
❖ Final Expenditure for this project	
❖ Boston ES Driveway Project (FY17)	\$ 950,000
❖ Phase I, Completion 2018	
❖ Pending GDOT Approval	
❖ Current Pricing based on Engineering Estimate	
Total Projected Capital Outlay Expenses	\$9,950,000

TOTAL DEBT SERVICE BUDGET FY 2016-17

Revenue

Local Sources		
1% SPLOST Collections	\$	32,321,891
Other Sources		
Interest Earned		399,433
Transfers		
Bond Fund		236,204
TOTAL REVENUE	\$	32,957,528

Beginning Fund Balance

37,061,020

TOTAL REVENUE AND BEGINNING FUND BALANCE

\$ 70,018,548

Expenditures

Bond Principal Payable	\$	19,210,000	
Bond Interest Payable		19,138,392	
Paying Agents Fees		24,283	
	\$	38,372,675	
Transfers			
SPLOST Bond Fund		236,204	
TOTAL EXPENSE	\$	38,608,879	

Ending Fund Balance

31,409,669

TOTAL EXPENDITURES AND ENDING FUND BALANCE

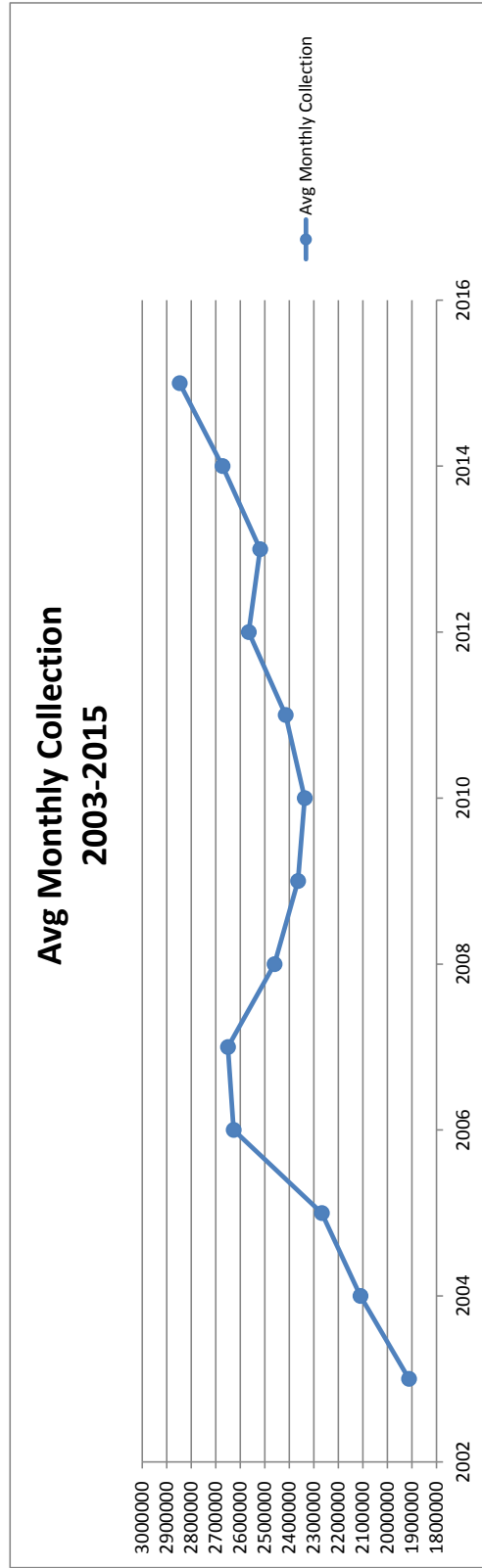
\$ 70,018,548

**1% SALES TAX (2013-2017)
COMPARISON OF COLLECTIONS
AS OF MARCH 2016**

REPORTING MONTH	60 MONTH COLLECTION PERIOD	PROJECTED COLLECTIONS	BOE 1% COLLECTIONS	DIFFERENCE BETWEEN ACTUAL AND PROJECTED COLLECTIONS
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	3,604,485	1,021,730
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)
		<u>\$ 96,561,648</u>	<u>\$ 102,267,796</u>	<u>\$ 5,706,148</u>

Review of Historical SPLOST Receipts

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	1,861,626	1,846,501	2,018,474	2,227,395	2,367,577	2,286,911	2,180,504	2,442,747	2,769,175	3,046,673	3,063,568	3,175,864	3,574,420	3,604,485
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	
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	
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	
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	
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	
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	
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	
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	
October	1,991,231	2,287,771	2,651,612	2,966,752	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	
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	
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	
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	
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	
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%	



**DEBT SERVICE
BOND ISSUES
INTEREST AND PRINCIPAL PAYMENTS
FY 2016-17**

	<u>Payment Date</u> <u>8/1/2016</u>	<u>Payment Date</u> <u>2/1/2017</u>
BANK OF NEW YORK		
2006 Interest	186,763	94,675
Principal	4,370,000	-
2007A Interest	134,475	70,725
Principal	3,000,000	-
2007B Interest	627,500	331,500
Principal	11,840,000	-
2009A Interest	1,282,850	1,282,850
Principal	-	-
2009B Interest*	1,419,806	1,419,806
Principal		
2010B Interest*		3,680,866 **
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	1,436,250
Principal	-	-
TOTAL PAYMENT	\$ 27,164,682	\$ 11,183,710

*Does NOT include federal subsidies on the Series 2009B BABs or the Series 2010B QSCBs because they are subject to Congressional appropriation annually. The District anticipates receiving a federal subsidy payment totaling \$461,153 on August 1, 2016 and February 1, 2017 for the Series 2009B BABs and \$1,007,335 on August 1, 2016 and February 1, 2017 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 7/1/2016			\$ 37,061,020
2016-17	(35,411,414)	32,321,891	33,971,497
2017-18	(38,090,427)	33,291,547	29,172,617
2018-19	(26,482,752)	34,290,293	36,980,158
2019-20	(32,525,952)	35,319,002	39,773,208
2020-21	(37,308,677)	36,378,572	38,843,103
2021-22	(40,035,677)	37,469,929	36,277,355
2022-23	(40,756,677)	38,594,027	34,114,705
2023-24	(41,579,552)	39,751,847	32,287,000
2024-25	(42,544,254)	40,944,403	30,687,149
2025-26	(49,111,875)	42,172,735	23,748,009
2026-27	(38,770,439)	43,437,917	28,415,487
2027-28	(38,173,836)	44,741,054	34,982,705
2028-29	(14,286,136)	46,083,256	66,779,825
2029-30	(12,098,925)	47,465,785	102,146,685
2030-31	(12,103,425)	48,889,758	138,933,018
2031-32	(12,119,238)	50,356,451	177,170,231
2032-33	(12,118,250)	51,867,144	216,919,125
2033-34	(5,648,600)	53,423,158	264,693,683
TOTAL	\$ (529,166,106)	\$ 756,798,769	\$ 264,693,683

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
8/1/2015				8/1/2015				8/1/2015			
2/1/2016				2/1/2016				2/1/2016			
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
8/1/2015	3,815,000	263,063	4,078,063	8/1/2015	3,000,000	194,475	3,194,475	8/1/2015	9,280,000	859,500	10,139,500
2/1/2016		186,763	186,763	2/1/2016		134,475	134,475	2/1/2016		627,500	627,500
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	12,825,000	825,938	13,650,938	Total	9,000,000	604,875	9,604,875	Total	34,380,000	2,777,500	37,157,500

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
8/1/2015		1,282,850	1,282,850	8/1/2015		1,419,806	(461,153)	958,653	8/1/2015	1,540,000	30,800	1,570,800
2/1/2016		1,282,850	1,282,850	2/1/2016		1,419,806	(461,153)	958,653	2/1/2016			
8/1/2016		1,282,850	1,282,850	8/1/2016		1,419,806	(461,153)	958,653	8/1/2016			
2/1/2017		1,282,850	1,282,850	2/1/2017		1,419,806	(461,153)	958,653	2/1/2017			
8/1/2017		1,282,850	1,282,850	8/1/2017		1,419,806	(461,153)	958,653	8/1/2017			
2/1/2018		1,282,850	1,282,850	2/1/2018		1,419,806	(461,153)	958,653	2/1/2018			
8/1/2018		1,282,850	1,282,850	8/1/2018		1,419,806	(461,153)	958,653	8/1/2018			
2/1/2019		1,282,850	1,282,850	2/1/2019		1,419,806	(461,153)	958,653	2/1/2019			
8/1/2019	8,000,000	1,282,850	9,282,850	8/1/2019		1,419,806	(461,153)	958,653	8/1/2019			
2/1/2020		1,097,000	1,097,000	2/1/2020		1,419,806	(461,153)	958,653	2/1/2020			
8/1/2020	8,000,000	1,097,000	9,097,000	8/1/2020		1,419,806	(461,153)	958,653	8/1/2020			
2/1/2021		897,000	897,000	2/1/2021		1,419,806	(461,153)	958,653	2/1/2021			
8/1/2021	10,600,000	897,000	11,497,000	8/1/2021		1,419,806	(461,153)	958,653	8/1/2021			
2/1/2022		632,000	632,000	2/1/2022		1,419,806	(461,153)	958,653	2/1/2022			
8/1/2022	12,570,000	632,000	13,202,000	8/1/2022		1,419,806	(461,153)	958,653	8/1/2022			
2/1/2023		317,750	317,750	2/1/2023		1,419,806	(461,153)	958,653	2/1/2023			
8/1/2023	13,710,000	317,750	14,027,750	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	52,880,000	17,433,150	70,313,150	Total	48,375,000	31,252,907	-10,150,944	69,476,963	Total	1,540,000	30,800	1,570,800

Series 2010B (QSCBs)						Series 2012			
Dates	Principal	Interest	Subsidy ¹	ISF Payments ^{2,3}	Net Debt Service	Dates	Principal	Interest	Debt Service
8/1/2015		1,126,747	(1,007,335)		(1,007,335)	8/1/2015		879,450	879,450
2/1/2016		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2016		879,450	879,450
8/1/2016		1,126,747	(1,007,335)		(1,007,335)	8/1/2016		879,450	879,450
2/1/2017		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2017		879,450	879,450
8/1/2017		1,126,747	(1,007,335)		(1,007,335)	8/1/2017		879,450	879,450
2/1/2018		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2018		879,450	879,450
8/1/2018		1,126,747	(1,007,335)		(1,007,335)	8/1/2018	1,845,000	879,450	2,724,450
2/1/2019		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2019		842,550	842,550
8/1/2019		1,126,747	(1,007,335)		(1,007,335)	8/1/2019	1,915,000	842,550	2,757,550
2/1/2020		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2020		804,250	804,250
8/1/2020		1,126,747	(1,007,335)		(1,007,335)	8/1/2020	1,995,000	804,250	2,799,250
2/1/2021		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2021		754,375	754,375
8/1/2021		1,126,747	(1,007,335)		(1,007,335)	8/1/2021	2,095,000	754,375	2,849,375
2/1/2022		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2022		702,000	702,000
8/1/2022		1,126,747	(1,007,335)		(1,007,335)	8/1/2022	2,200,000	702,000	2,902,000
2/1/2023		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2023		647,000	647,000
8/1/2023		1,126,747	(1,007,335)		(1,007,335)	8/1/2023	2,310,000	647,000	2,957,000
2/1/2024		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2024		589,250	589,250
8/1/2024		1,126,747	(1,007,335)		(1,007,335)	8/1/2024	2,425,000	589,250	3,014,250
2/1/2025		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2025		528,625	528,625
8/1/2025		1,126,747	(1,007,335)		(1,007,335)	8/1/2025	2,545,000	528,625	3,073,625
2/1/2026		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2026		465,000	465,000
8/1/2026	375,000	1,126,747	(1,007,335)		(1,007,335)	8/1/2026	2,670,000	465,000	3,135,000
2/1/2027		1,116,198	(997,904)	3,680,866	2,682,962	2/1/2027		398,250	398,250
8/1/2027	18,190,000	1,116,198	(997,904)		(997,904)	8/1/2027	1,955,000	398,250	2,353,250
2/1/2028		604,514	(540,448)	3,680,866	3,140,418	2/1/2028		349,375	349,375
8/1/2028	21,490,000	604,514	(540,448)		(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	29,356,609	-26,245,413	47,851,257	21,605,844	Total	35,930,000	20,163,750	56,093,750

Series 2014A				Series 2014B				Series 2015 - NM & Ref			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service
8/1/2015				8/1/2015		860,750	860,750	8/1/2015		1,180,917	1,180,917
2/1/2016		1,126,838	1,126,838	2/1/2016		860,750	860,750	2/1/2016		1,436,250	1,436,250
8/1/2016		1,126,838	1,126,838	8/1/2016		860,750	860,750	8/1/2016		1,436,250	1,436,250
2/1/2017		1,126,838	1,126,838	2/1/2017		860,750	860,750	2/1/2017		1,436,250	1,436,250
8/1/2017		1,126,838	1,126,838	8/1/2017		860,750	860,750	8/1/2017		1,436,250	1,436,250
2/1/2018		1,126,838	1,126,838	2/1/2018		860,750	860,750	2/1/2018	675,000	2,699,000	3,374,000
8/1/2018	5,915,000	1,126,838	7,041,838	8/1/2018		860,750	860,750	8/1/2018		2,682,125	2,682,125
2/1/2019		978,963	978,963	2/1/2019		860,750	860,750	2/1/2019	1,660,000	2,682,125	4,342,125
8/1/2019	6,195,000	978,963	7,173,963	8/1/2019		860,750	860,750	8/1/2019		2,640,625	2,640,625
2/1/2020		824,088	824,088	2/1/2020		860,750	860,750	2/1/2020		2,640,625	2,640,625
8/1/2020	6,495,000	824,088	7,319,088	8/1/2020	3,840,000	860,750	4,700,750	8/1/2020		2,640,625	2,640,625
2/1/2021		661,713	661,713	2/1/2021		764,750	764,750	2/1/2021	1,450,000	2,640,625	4,090,625
8/1/2021	5,360,000	661,713	6,021,713	8/1/2021	3,835,000	764,750	4,599,750	8/1/2021		2,604,375	2,604,375
2/1/2022		527,713	527,713	2/1/2022		668,875	668,875	2/1/2022	3,745,000	2,604,375	6,349,375
8/1/2022	3,385,000	527,713	3,912,713	8/1/2022	4,825,000	668,875	5,493,875	8/1/2022		2,510,750	2,510,750
2/1/2023		443,088	443,088	2/1/2023		548,250	548,250	2/1/2023	4,685,000	2,510,750	7,195,750
8/1/2023	2,795,000	443,088	3,238,088	8/1/2023	5,320,000	548,250	5,868,250	8/1/2023		2,393,625	2,393,625
2/1/2024		373,213	373,213	2/1/2024		415,250	415,250	2/1/2024	5,740,000	2,393,625	8,133,625
8/1/2024	2,100,000	373,213	2,473,213	8/1/2024	6,810,000	415,250	7,225,250	8/1/2024		2,250,125	2,250,125
2/1/2025		320,713	320,713	2/1/2025		245,000	245,000	2/1/2025	6,975,000	2,250,125	9,225,125
8/1/2025	1,245,000	320,713	1,565,713	8/1/2025	9,800,000	245,000	10,045,000	8/1/2025		2,075,750	2,075,750
2/1/2026		289,588	289,588	2/1/2026				2/1/2026	13,930,000	2,075,750	16,005,750
8/1/2026		289,588	289,588	8/1/2026				8/1/2026		1,727,500	1,727,500
2/1/2027		289,588	289,588	2/1/2027				2/1/2027	19,080,000	1,727,500	20,807,500
8/1/2027		289,588	289,588	8/1/2027				8/1/2027		1,250,500	1,250,500
2/1/2028		289,588	289,588	2/1/2028				2/1/2028	23,105,000	1,250,500	24,355,500
8/1/2028		289,588	289,588	8/1/2028				8/1/2028		697,875	697,875
2/1/2029		289,588	289,588	2/1/2029				2/1/2029	5,040,000	697,875	5,737,875
8/1/2029	2,445,000	289,588	2,734,588	8/1/2029				8/1/2029		571,875	571,875
2/1/2030		228,463	228,463	2/1/2030				2/1/2030	5,295,000	571,875	5,866,875
8/1/2030	2,565,000	228,463	2,793,463	8/1/2030				8/1/2030		439,500	439,500
2/1/2031		164,338	164,338	2/1/2031				2/1/2031	5,570,000	439,500	6,009,500
8/1/2031	2,690,000	164,338	2,854,338	8/1/2031				8/1/2031		300,250	300,250
2/1/2032		113,900	113,900	2/1/2032				2/1/2032	5,855,000	300,250	6,155,250
8/1/2032	2,790,000	113,900	2,903,900	8/1/2032				8/1/2032		153,875	153,875
2/1/2033		58,100	58,100	2/1/2033				2/1/2033	6,155,000	153,875	6,308,875
8/1/2033	2,905,000	58,100	2,963,100	8/1/2033				8/1/2033			
Total	46,885,000	18,466,300	65,351,300	Total	34,430,000	14,752,500	49,182,500	Total	108,960,000	59,503,667	168,463,667

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
8/1/2015	17,635,000	8,098,358	23,138,122	6/30/2016	33,305,181
2/1/2016	0	9,081,428	10,167,059	6/30/2017	35,411,414
8/1/2016	19,210,000	9,081,428	25,696,193	6/30/2018	38,090,427
2/1/2017	0	8,629,591	9,715,221	6/30/2019	26,482,752
8/1/2017	20,900,000	8,629,591	26,934,355	6/30/2020	32,525,952
2/1/2018	675,000	9,395,441	11,156,071	6/30/2021	37,308,677
8/1/2018	7,760,000	9,378,566	14,543,330	6/30/2022	40,035,677
2/1/2019	1,660,000	9,193,791	11,939,421	6/30/2023	40,756,677
8/1/2019	16,110,000	9,152,291	22,667,055	6/30/2024	41,579,552
2/1/2020	0	8,773,266	9,858,896	6/30/2025	42,544,254
8/1/2020	20,330,000	8,773,266	26,508,030	6/30/2026	49,111,875
2/1/2021	1,450,000	8,265,016	10,800,646	6/30/2027	38,770,439
8/1/2021	21,890,000	8,228,766	27,523,530	6/30/2028	38,173,836
2/1/2022	3,745,000	7,681,516	12,512,146	6/30/2029	14,286,136
8/1/2022	22,980,000	7,587,891	27,972,655	6/30/2030	12,098,925
2/1/2023	4,685,000	7,013,391	12,784,021	6/30/2031	12,103,425
8/1/2023	24,135,000	6,896,266	28,436,030	6/30/2032	12,119,238
2/1/2024	5,740,000	6,317,891	13,143,521	6/30/2033	12,118,250
8/1/2024	25,290,000	6,174,391	28,869,155	6/30/2034	5,648,600
2/1/2025	6,975,000	5,481,437	13,675,099		
8/1/2025	26,405,000	5,307,062	29,249,858		
2/1/2026	13,930,000	4,591,191	19,862,017		
8/1/2026	12,830,000	4,242,941	14,357,901		
2/1/2027	19,080,000	3,878,453	24,412,537		
8/1/2027	26,955,000	3,401,453	9,939,671		
2/1/2028	23,105,000	2,641,020	28,234,165		
8/1/2028	28,555,000	2,088,395	7,960,674		
2/1/2029	5,040,000	1,285,463	6,325,463		
8/1/2029	4,600,000	1,159,463	5,759,463		
2/1/2030	5,295,000	1,044,463	6,339,463		
8/1/2030	4,830,000	912,088	5,742,088		
2/1/2031	5,570,000	791,338	6,361,338		
8/1/2031	5,070,000	652,088	5,722,088		
2/1/2032	5,855,000	542,150	6,397,150		
8/1/2032	5,290,000	395,775	5,685,775		
2/1/2033	6,155,000	277,475	6,432,475		
8/1/2033	5,525,000	123,600	5,648,600		
Total	425,260,000	195,167,995	562,471,286	Total	562,471,286

**SPECIAL REVENUE FUNDS
FEDERAL / STATE / COMPETITIVE GRANTS
FY 2016-17
(Estimated Grant Award for Budget Purposes)**

<u>GRANT NAME</u>		<u>AMOUNT</u>
Title I-A, Academic Achievement	\$ 4,283,371	
Title I-A, School Improvement	126,000	
Title I-C, Migrant Education	<u>15,000</u>	4,424,371
 Title II-A, Improving Teacher Quality	 \$ 526,174	
Title II-A, Advanced Placement	<u>7,840</u>	534,014
 Title III-A, Limited English Proficient	 \$ 298,339	
Title III-A, Immigrant	<u>18,731</u>	317,070
 Title VI-B, IDEA Flow Through	 \$ 6,060,000	
Title VI-B, IDEA Preschool Special Education	186,000	
Title VI-B, IDEA Capacity Building Grant	<u>50,000</u>	6,296,000
 Arts in Education Grant (AEMDD)		490,939
 Junior ROTC Program		368,158
 Ninth District Opportunity Head Start		449,525
 Perkins Program Improvement Grant	 \$ 212,091	
Perkins Carryover Funds	12,760	
Perkins Plus Reserve	<u>21,303</u>	246,154
 Pre-K Lottery		<u>691,638</u>
 TOTAL		 <u>\$ 13,817,869</u>

**OTHER FUNDS
BUDGET FY 2016-17**

	<u>Workers' Compensation Fund</u>	<u>Payroll Account</u>	<u>TOTAL</u>
Revenue			
Local Funds Interest Earned	\$ 216	\$ 9,114	9,330
Incoming Transfers	2,707,073	-	2,707,073
Beginning Fund Balance	<u>322,284</u>	<u>4,681,015</u>	<u>5,003,299</u>
TOTAL FUNDS AVAILABLE	<u>\$ 3,029,573</u>	<u>\$ 4,690,129</u>	<u>\$ 7,719,702</u>
Expense			
Workers' Compensation Claims	\$ 937,000		\$ 937,000
Ending Fund Balance	<u>2,092,573</u>	<u>4,690,129</u>	<u>6,782,702</u>
TOTAL EXPENSE and ENDING FUND BALANCE	<u>\$ 3,029,573</u>	<u>\$ 4,690,129</u>	<u>\$ 7,719,702</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION BUDGET
2016-17**

REVENUES

	ACTUAL 2014-2015	PROJECTED 2015-2016	BUDGET 2016-2017
LOCAL REVENUE (Student & Adult Meals, Supplemental Sales, etc.)	\$ 6,383,999.86	\$ 6,403,847.00	\$ 7,707,317.41
STATE REVENUE (State Salary Supplement)	444,567.00	444,568.00	444,568.00
FEDERAL REVENUE (Student Meals, Free, Reduced, Paid, Entitlement,	8,631,352.00	8,932,122.00	9,401,057.33
TOTAL REVENUE	\$ 15,459,918.86	\$ 15,780,537.00	\$ 17,552,942.74
BEGINNING FUND BALANCE	3,903,696.00	3,749,276.35	3,031,194.35
	<u>\$ 19,363,614.86</u>	<u>\$ 19,529,813.35</u>	<u>\$ 20,584,137.09</u>

EXPENSES

	ACTUAL 2014-2015	PROJECTED 2015-2016	BUDGET 2016-2017
SALARIES - CLERICAL CENTRAL OFFICE (6)	\$ 266,524.06	\$ 219,924.00	\$ 223,573.00
SALARIES - ADMINISTRATIVE (5)	326,880.35	386,378.00	395,590.00
SALARIES -Manager on Special Assignment (1)	-	27,712.00	28,231.00
SALARIES - LUNCHROOM	4,759,623.87	4,765,480.00	5,038,263.00
SALARIES - MONITORS (193)	279,135.20	285,000.00	315,360.00
BENEFITS	2,284,671.05	2,475,607.00	2,957,679.00
PROFESSIONAL & TECHNICAL SERVICES (Horizon, Audit)	64,333.75	82,000.00	85,000.00
EQUIPMENT MAINTENANCE	1,782.97	1,800.00	1,800.00
COMMUNICATIONS	-	3,000.00	4,000.00
STAFF DEVELOPMENT/TRAINING	7,943.79	15,000.00	15,000.00
OTHER PURCHASED SERVICES	100,726.30	110,000.00	126,560.00
SUPPLIES (Office, Cleaning, Chemicals, Paper, Uniforms, Misc)	645,049.26	663,967.00	686,967.00
PURCHASE OF COMPUTER SOFTWARE	56,730.75	10,000.00	10,000.00
EQUIPMENT	96,557.17	180,000.00	200,000.00
PURCHASE AND REPLACEMENT OF COMPUTERS	-	3,000.00	5,000.00
FUEL/ENERGY	1,664.99	2,500.00	3,000.00
FOOD USAGE (Purchased and USDA Entitlement)	7,007,351.53	7,238,151.00	7,355,295.00
DUES AND FEES	22,298.92	25,000.00	25,000.00
BOOKS AND PERIODICALS	3,508.41	4,000.00	4,000.00
OTHER EXPENSE	0.00	100.00	100.00
TOTAL EXPENSE	\$ 15,924,782.37	\$ 16,498,619.00	\$ 17,480,418.00
ENDING FUND BALANCE	3,749,276.35	3,031,194.35	3,103,719.09
	<u>\$ 19,363,614.86</u>	<u>\$ 19,529,813.35</u>	<u>\$ 20,584,137.09</u>

Master Ricoh Copier Inventory FY 2016

5/4/16

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 FY 2016

5/4/16

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
Central Office Bldg A	School Operations, Hallway	Toshiba	3555C	SC7DD59173	Color	\$164.72	.0045b/.045c

Master Toshiba Copier Inventory FY 2016

5/4/16

CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
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
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

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CCSD Facility	Location within the Facility	Brand	Model	Serial Number	B/W or Color	Monthly Lease Rate	Cost Per Copy
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
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

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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
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

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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
Sequoyah HS	Admin Office A111	Toshiba	3540C	CQE333549	Color	\$113.92	.0045b/.045c
Sequoyah HS	Attendance Office Rm 112	Toshiba	456	C2EC38512	B/W	\$82.33	0.0040
Sequoyah HS	Media Center	Toshiba	3540C	CQE333449	Color	\$113.92	.0045b/.045c
Sequoyah HS	Student Services Rm 202	Toshiba	456	C2EC37418	B/W	\$82.33	0.0040
Sequoyah HS	Vocational Rm 1251	Toshiba	456	C2EC38501	B/W	\$82.33	0.0040
Sequoyah HS	Copy Room 104	Toshiba	756	CKL211866	B/W	\$160.60	0.0034
Sequoyah HS	Copy Room 104	Toshiba	756	CKL211841	B/W	\$160.60	0.0034
Sequoyah HS	Rm 1203	Toshiba	456	C2EC38627	B/W	\$82.33	0.0040
Sequoyah HS	Copy Room	Toshiba	455	CQC021874-R	B/W	\$82.33	0.0040
Sequoyah 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

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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

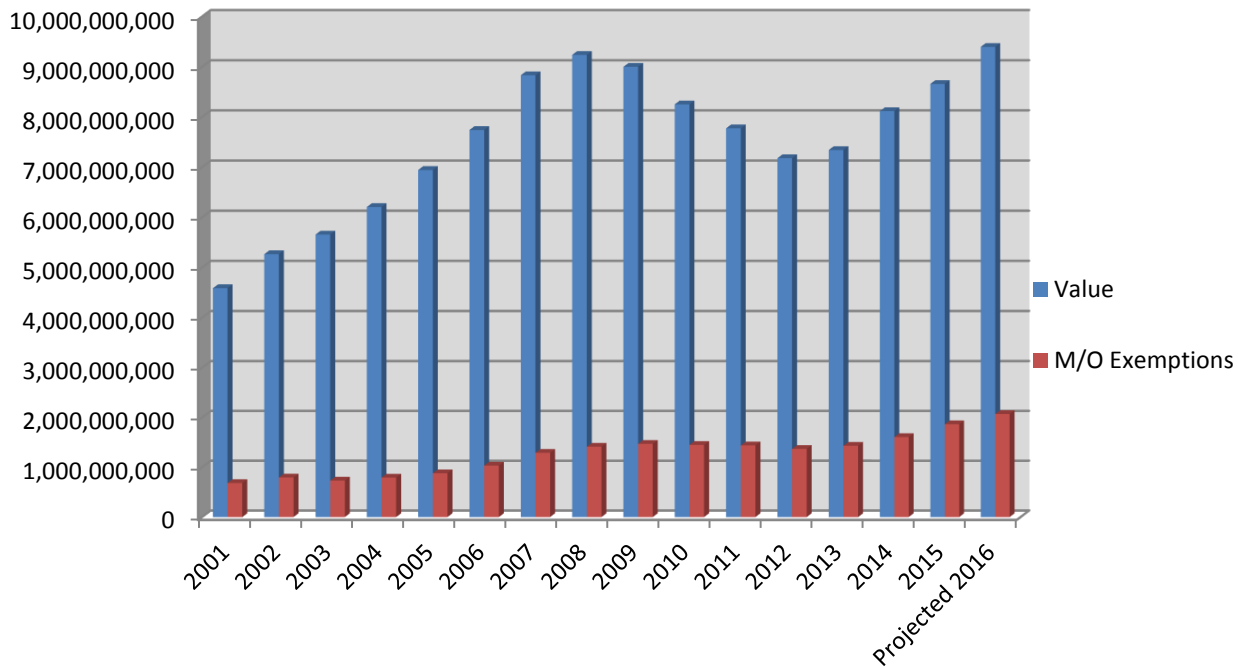
\$27,852.80

LOCAL DIGEST
Maintenance and Operations
2016

	<u>FINAL</u> <u>November 25, 2015</u>	<u>PRELIMINARY</u> <u>May 11, 2016</u>
Real Property	\$ 7,869,013,311	\$ 8,666,185,344
Personal Property	381,725,375	416,871,698
Motor Vehicles	393,947,430	300,355,630
Mobile Homes	13,356,454	14,002,560
Timber	666,872	547,150
	<u>\$ 8,658,709,442</u>	<u>\$ 9,397,962,382</u>
M/O Exempt	(1,863,949,175)	(2,069,025,021)
Net Digest	6,794,760,267	7,328,937,361
1 Mill	6,794,760	7,328,937
Tax Commissioner Fee	less 2.30%	less 2.10%
	6,638,480.78	7,175,029.68
	x 19.45 mills	x 19.45 mills
	<u><u>\$ 129,118,451.19</u></u>	<u><u>\$ 139,554,327.21</u></u>
 Increase Over FY 16		 \$ 10,435,876.02

2016 COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE

Tax Digest Value/M&O Exemptions



Digest Year	40% Value	M/O Exemptions	Taxable Value**	%Increase/ (Decrease)**
2001	4,588,094,545	(683,642,173)	3,904,452,372	11.60
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
Projected 2016	9,397,962,382	(2,069,025,021)	7,328,937,361 *	7.86

*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.

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2016

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	2015 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2016 DIGEST
REAL	7,878,168,903	335,891,783	452,124,658	8,666,185,344
PERSONAL	381,293,923		35,577,775	416,871,698
MOTOR VEHICLES	393,947,430		-93,591,800	300,355,630
MOBILE HOMES	13,357,054		645,506	14,002,560
TIMBER -100%	666,872		-119,722	547,150
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	8,667,434,182	335,891,783	394,636,417	9,397,962,382
EXEMPTIONS	1,863,949,175	123,948,043	81,127,803	2,069,025,021
NET DIGEST	6,803,485,007	211,943,740	313,508,614	7,328,937,361
FLPA Reimbursement Value	0		0	
Adjusted NET DIGEST	6,803,485,007	211,943,740	313,508,614	7,328,937,361
	(PYD)	(RVA)	(NAG)	(CYD)
2015 MILLAGE RATE >>>	19.450	2016 PROPOSED MILLAGE RATE >>>		19.450

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2015 Net Digest	PYD	6,803,485,007	
Net Value Added-Reassessment of Existing Real Property	RVA	211,943,740	
Other Net Changes to Taxable Digest	NAG	313,508,614	
2016 Net Digest	CYD	7,328,937,361	(PYD+RVA+NAG)
2015 Millage Rate	PYM	19.450	
Millage Equivalent of Reassessed Value Added	ME	0.562	(RVA/CYD) * PYM
Rollback Millage Rate for 2016	RR	18.888	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2016 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	18.888
	2016 Millage Rate	19.450
	Percentage Increase	2.98%

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 2016 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2016 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 2016 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 2016 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

Ken Owen

From: Steve Swindell <sswindell@cherokeega.com>
Sent: Wednesday, May 11, 2016 2:54 PM
To: Ken Owen
Cc: Trey Stephens
Subject: 2016 Preliminary Degest Info - School M&O - Bond

May 11, 2016

Hey Ken,

Here are the preliminary digest figures. The assessment notices will be mailed on Monday, May 16 and the appeal period will not end until Thursday, June 30. I will send out updates as the BTA signs off on changes due to appeals along the way.

Gross Digest:	Real Property	\$8,666,185,344
	Personal Property	\$ 416,871,698
	Motor Vehicles	\$ 300,355,630
	Mobile Homes	\$ 14,002,560
	Timber	\$ 547,150
	Total M&O Exempt	\$2,069,025,021
	Total Bond Exempt	\$2,009,714,861
Gross Inflation Added:		\$ 335,891,783
M&O Inflation Exemptions:		\$ 123,948,043
Bond Inflation Exemptions:		\$ 124,738,983

Let me know if you need anything else!

Thanks,
Steve

Steve Swindell

Chief Appraiser
GAO Legislative Liaison
Cherokee County Tax Assessors Office
678-493-6140

This message (including any attachments) is intended only for the use of the individual or entity to which it is addressed and may contain information that is non-public, proprietary, privileged, confidential, and exempt from disclosure under applicable law or may constitute as attorney work product. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, notify us immediately by telephone and (i) destroy this message if a facsimile or (ii) delete this message immediately if this is an electronic communication. Thank you.

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 16, 2016 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 2016 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

Yearly Tax Digest	2011	2012	2013	2014	2015	Preliminary 2016
Real & Personal	7,195,356,313	6,570,278,294	6,686,039,112	7,561,722,074	8,250,738,686	9,083,057,042
Motor Vehicles	563,264,880	610,288,270	641,593,210	530,574,960	393,947,430	300,355,630
Mobile Homes	15,192,914	14,909,320	13,681,200	13,488,200	13,356,454	14,002,560
Timber-100%	485,200	284,156	871,524	1,527,766	666,872	547,150
Gross Digest	7,774,299,307	7,195,760,040	7,342,185,046	8,107,313,000	8,658,709,442	9,397,962,382
Less M&O Exempts	(1,438,332,946)	(1,369,158,690)	(1,431,338,403)	(1,623,304,228)	(1,863,949,175)	(2,069,025,021)
Net M&O Digest	6,335,966,381	5,826,601,350	5,910,846,643	6,484,008,772	6,794,760,267	7,328,937,361
Gross M&O Millage	19.45	19.45	19.45	19.45	19.45	19.45
Less Rollbacks	-	-	-	-	-	-
Net M&O Millage	19.45	19.45	19.45	19.45	19.45	19.45
Net Taxes Levied	123,234,539	113,327,396	114,965,955	126,113,971	132,158,087	142,547,832
Net Tax \$ Increase/(Decrease)	(9,070,001)	(9,907,143)	1,638,559	11,148,016	6,044,117	10,389,744
Net Tax % Increase/(Decrease)	(7.36%)	(9.02%)	1.4%	9.7%	4.8%	7.9%
Bond Millage	0.40	0.40	0.40	-	-	-
Less Roll Back/Reduction				(0.40)	(0.40)	(0.40)
Net Bond Digest	0.40	0.40	0.40	-	-	-
Total Bond & M/O Millage	19.85	19.85	19.85	19.45	19.45	19.45

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2016-17 BUDGET
FOR GENERAL FUND

5/23/2016

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2014-15 ACTUAL	FY 2015-16 BUDGET	EST. ACTUAL REVENUE FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
TOTAL	STATE REVENUE	178,077,611	187,243,981	188,480,609	191,070,209	3,200,065	194,260,274
TOTAL	FEDERAL REVENUE	194,212	102,500	102,500	121,690	-	121,690
TOTAL	LOCAL REVENUE	136,985,614	138,355,031	142,932,145	150,265,172	-	150,265,172
	TAN FUNDS	20,000,000	20,000,000	20,002,500	18,000,000	-	18,000,000
TOTAL REVENUE		335,257,437	345,701,512	351,517,754	359,457,071	3,200,065	362,647,136

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2014-15	FY 2015-16 BUDGET	EST ACTUAL REVENUE FY 2015-16	FY 2016-17 REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
431200	DIRECT INST. COST	184,759,098	191,662,007	191,601,367		-	
431200	MEDIA CENTER PROGRAMS	4,996,377	5,124,820	5,124,347		-	
431200	STAFF DEV. PROGRAMS	897,208	922,831	922,365		-	
431200	20 DAYS ADDITIONAL INSTRUCT.	1,461,478	1,502,459	1,502,545		-	
431200	INDIRECT COST	24,792,934	25,397,333	25,392,438		-	
431200	SUB-TOTAL	216,907,095	224,609,450	224,543,062	230,807,589	-	230,807,589
431200	PUPIL TRANSPORTATION	2,032,695	2,023,404	2,023,404	2,023,404	-	2,023,404
431200	NURSING	748,236	768,528	768,528	774,589	-	774,589
431200	MIGRANT ED	-	-	-	-	-	-
431400	CURRENT YR LOC. FAIR SHARE	(35,604,671)	(36,258,206)	(36,258,208)	(40,016,663)	-	(40,016,663)
432000	EQUALIZATION GRANT	4,180,813	2,409,509	2,409,509	-	-	-
431210/431230	MID-TERM ADJUSTMENT	3,910,148	3,709,010	3,517,370	-	3,200,065	3,200,065
431200	PRINCIPAL SUPPLEMENTS	-	-	-	-	-	-
431240	AUSTERITY REDUCTION	(17,629,020)	(11,105,012)	(11,088,905)	(3,976,537)	-	(3,976,537)
*	TOTAL STATE QBE FUNDING	174,545,296	186,156,683	185,914,760	189,612,382	3,200,065	192,812,447
2620/438000	STATE PRESCHOOL GRANT	693,829	693,829	671,565	671,565	-	671,565
JE	ON BEHALF PAYMENTS	-					
445200	MEDICAID REIMBURSEMENT	590,744	677,560	603,231	621,328	-	621,328
JE	SALARY ACCRUAL		(623,709)		(623,709)	-	(623,709)
438000	OTHER STATE FUNDS	2,247,742	339,618	1,291,053	788,643	-	778,643
	TOTAL OTHER STATE FUNDING	3,532,315	1,087,298	2,565,849	1,457,827	-	1,447,827
TOTAL STATE REVENUE		178,077,611	187,243,981	188,480,609	191,070,209	3,200,065	194,260,274

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2016-17 BUDGET
FOR GENERAL FUND

5/23/2016

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2014-15	FY 2015-16 BUDGET	EST. ACTUAL REVENUE FY 2015-16	FY 2016-17 REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
445300	FLOOD CONTROL/ RAILROAD CAR TAX	194,212	102,500	102,500	121,690	-	121,690
445200	FED GRANTS - SDOE	-	-	-	-	-	-
451000	SALE OF BONDS	-	-	-	-	-	-
445210	FEDERAL JOB FUND	-	-	-	-	-	-
TOTAL FEDERAL REVENUE		194,212	102,500	102,500	121,690	-	121,690

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2014-15	FY 2015-16 BUDGET	EST. ACTUAL REVENUE FY 2015-16	FY 2016-17 REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
411100	AD VALOREM TAXES	111,005,984	116,504,011	116,842,763	124,437,543	-	124,437,543
411100	P/Y PROPERTY TAXES	1,354,992	1,100,000	1,178,697	1,211,230	-	1,211,230
411900	INTANGIBLE TAX	3,378,082	3,159,819	3,325,992	3,370,163	-	3,370,163
411100	MOTOR VEHICLE TAXES	7,626,583	13,024,805	6,283,928	4,712,946	-	4,712,946
411100	REAL ESTATE TRANSFER TAX	1,182,608	-	1,061,385	1,135,682	-	1,135,682
411100	TITLE AD VALOREM TAX (VEHICLES)	8,377,073	-	9,400,213	10,528,239	-	10,528,239
411100	MOBILE HOMES	249,488	259,894	364,875	307,182	-	307,182
*	TOTAL TAXES	133,174,810	134,048,529	138,457,853	145,702,985	-	145,702,985
413100	TUITION FROM INDIVIDUALS	-	-	-	-	-	-
413500	TUITION SUMMER SCHOOL	82,270	163,647	159,968	168,556	-	168,556
413501	TUITION NIGHT SCHOOL	15,850	16,350	10,515	14,238	-	14,238
413504	TESTING ITBS	-	-	-	-	-	-
413503	TESTING AP	-	-	-	-	-	-
431505	TUITION-E COURSES	65,917	51,550	43,733	53,733	-	53,733
*	TOTAL TUITION/TESTING	164,037	231,547	214,216	236,527	-	236,527
415000	EARNINGS ON INVESTMENTS	12,609	250	17,498	14,874	-	14,874
419100	RENTAL OF PROPERTY	282,082	256,800	281,553	267,475	-	267,475
419900	INDIRECT COST RECOVERIES	79,201	78,000	65,794	75,000	-	75,000
419950	OTHER LOCAL REVENUES	161,067	78,000	110,471	113,235	-	113,235
	LOCAL REVENUES SPLOST REIMB.	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
419957	SCHOOL REIMB SALARIES AND TRANS	881,205	736,545	897,892	915,849	-	915,849
419953	INVENTORY ADJUSTMENT	10,162	5,000	1,987	1,500	-	1,500
419954	FINGER PRINTS/BADGES	61,156	45,500	62,335	63,582	-	63,582
419956	UTILITIES REIMB	-	-	2,250	1,500	-	1,500
453000	INS. REC/SURPLUS PROP	159,285	154,900	112,986	162,645	-	162,645
459950	OTHER SOURCES - TAN	21,000,000	20,000,000	20,002,500	18,000,000	-	18,000,000
	TRANSFERS IN	-	-	-	-	-	-
	REIMB. FROM ASP PROGRAMS FOR NURSES	-	707,310	707,310	710,000	-	710,000
	TOTAL OTHER	24,646,767	24,062,305	24,262,576	22,325,660	-	22,325,660
	TOTAL LOCAL REVENUE	157,985,614	158,342,381	162,934,645	168,265,172	-	168,265,172

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
1000	INSTRUCTIONAL EXPENSE	222,114,281	227,990,447	227,537,324	239,194,653	5,027,811	244,222,464
2100	PUPIL SERVICES	9,648,856	10,583,030	9,931,941	10,883,788	42,078	10,925,866
2210	IMP. OF INST. SERVICES	6,069,508	6,224,822	8,486,467	8,929,573	220,497	9,150,070
2220	EDUCATIONAL MEDIA SVCS	4,508,107	4,527,564	4,933,044	4,595,516	-	4,595,516
2300	GENERAL ADMINISTRATION	2,631,186	2,781,913	2,618,854	2,745,314	-	2,745,314
2400	SCHOOL ADMINISTRATION	19,226,616	21,264,041	21,418,791	22,191,755	93,315	22,285,070
2500	BUSINESS SERVICES	2,202,352	2,349,845	2,270,241	2,532,012	-	2,532,012
2600	OPERATION & MAINT OF PLANT	19,691,542	22,807,017	22,337,943	23,474,842	-	23,474,842
2700	TRANSPORTATION	15,746,881	17,059,850	15,503,957	16,292,931	453,143	16,746,074
2800	CENTRAL SUPPORT	3,745,089	3,614,469	3,990,899	4,526,730	-	4,526,730
2900	OTHER SUPPORT SERVICES	-	-	-	-	-	-
4000	FAC. ACQ. AND CONTRUCTION	216,480	169,863	572,626	691,355	-	691,355
5000	TRANSFERS OUT	2,620,617	2,824,190	872,546	2,707,073	-	2,707,073
5100	LOAN/LEASE PURCHASE	21,050,435	20,048,033	20,052,012	18,044,750	-	18,044,750
	TOTAL EXPENSE ALL FUNCTIONS	329,471,950	342,245,084	340,526,645	356,810,292	5,836,844	362,647,136

INSTRUCTION

FUNCTION 1000

Function 1000 includes activities dealing with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as online, television, radio, telephone, and/or correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Function 1000 is a consolidation of the state's Quality Basic Education (QBE) 19

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511000	SALARIES CLASSROOM TEACHERS	133,445,139	138,677,385	139,274,555	143,800,978	3,825,000	147,625,978
511003	HS EVENING SCHOOL TEACHER SALARIES	41,730	31,806	35,172	35,875		35,875
511050	SUMMER SCHOOL	231,792	207,155	231,792	242,999		242,999
511300	SUBSTITUTE FOR CERTIFIED EMPS	1,351,019	1,335,138	1,257,473	1,292,054		1,292,054
511400	SUBSTITUTE FOR CLASSIFIED EMPS	105,020	105,675	78,720	81,081		81,081
511500	EXTENDED DAY HS TEACHER	30,299	24,600	40,334	31,744		31,744
511501	INSTRUCTIONAL EXTENSION PROG 20 DAY	466,035	724,800	432,670	454,304		454,304
511700	SALARY EXTENDED YEAR	4,594	5,500	4,148	4,272		4,272
511800	ART, MUSIC, PE	8,644,013	8,514,375	8,512,879	8,789,548		8,789,548
514000	SALARIES AIDES AND PARAPROS	6,957,661	6,203,657	7,243,130	7,478,532	(465,000)	7,013,532
514500	INTERPRETERS	386,750	402,669	448,013	472,654		472,654
516100	TECHNOLOGY SPECIALIST	1,679,654	1,888,572	1,040,483	1,072,102	100,800	1,172,902
517200	ELEMENTARY COUNSELOR	2,413,824	2,485,310	2,487,094	2,956,558	60,200	3,016,758
517300	SECONDARY COUNSELOR	2,627,724	2,665,138	2,734,317	2,823,182		2,823,182
517800	GRADUATION COACH	-	-	-	-		-
519901	CAREER PATHWAY FACILITATOR	368,612	402,547	369,711	384,499	-	384,499
*	TOTAL SALARIES *	158,753,866	163,674,327	164,190,491	169,920,382	3,521,000	173,441,382
521000	MATCHING STATE HEALTH	24,195,122	24,070,724	23,716,383	24,259,569	720,480	24,980,049
522000	MATCHING FICA	9,212,603	10,147,808	9,407,927	9,784,244	218,302	10,002,546
522100	MATCHING MEDICARE	2,154,561	2,372,278	2,200,240	2,288,250	51,055	2,339,305
523000	MATCHING TEACHER RETIREMENT	20,866,848	22,895,569	21,019,008	21,593,853	502,447	22,096,300
525000	UNEMPLOYMENT COMPENSATION	4,511	18,667	1,345	1,399	-	1,399
529100	MATCHING LIFE INSURANCE	132,415	140,397	139,898	145,494	-	145,494
529200	MATCHING DENTAL INSURANCE	411,986	420,339	420,818	437,651	12,056	449,707
529300	MATCHING DISABILITY 1	46,054	126,031	125,297	130,309	1,135	131,444
529400	MATCHING DISABILITY 2	277,614	284,867	284,312	295,684	1,336	297,020
*	TOTAL BENEFITS	57,301,714	60,498,718	57,315,228	58,936,452	1,506,811	60,443,263
530000	PURCHASED PROFESSIONAL SERV	10,686	34,876	2,887	26,887		26,887
543000	REPAIR AND MAINTENANCE	11,352	13,123	16,880	12,735		12,735
558000	TRAVEL-REGULAR PROGRAMS EMPS	59,114	59,935	54,749	58,310		58,310
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,206,317	2,311,320	2,668,879	1,757,900		1,757,900
561001	ADA ALLOT BY SCHOOLS SUPPLIES	154,215	241,165	89,033	-		-
561003	SUPPLIES BAND ALLOTMENT	23,019	18,845	35,852	25,905		25,905
561004	SUPPLIES CHORAL ALLOTMENT	9,749	9,740	11,335	10,275		10,275
561022	LOCAL EFFORT - VOCATIONAL	166,671	140,720	216,577	140,720		140,720
561050	SUPPLIES-SUMMER SCHOOL	2,758	2,750	2,668	2,875		2,875
*	INSTRUCTIONAL SUPPLIES	2,643,881	2,724,540	3,024,344	2,035,607	-	2,035,607
561200	PURCHASE OF COMPUTER SOFTWARE	234,129	150,265	58,358	1,561,275		1,561,275
561222	COMPUTER SOFTWARE VOCATIONAL	22,019	19,320	14,421	18,587		18,587
561500	EXPENDABLE EQUIP UNDER \$1000	691,550	618,165	587,237	528,513		528,513
561501	EXPEND EQUIP UNDER \$1000 ADA	89,431	58,110	62,254	56,028		56,028
561503	EXPENDABLE EQUIP BAND	68,907	10,000	42,307	38,076		38,076
561505	CHORUS EQUIP UNDER \$1000	2,532	1,000	1,970	2,000		2,000
561522	EXPENDABLE EQUIPT VOCATIONAL	48,946	34,542	50,639	45,575		45,575
561600	EXPENDABLE EQUIPT COMPUTER	163,628	-	1,387	-		-
561622	EXPENDABLE EQUIPT COMPUTER VOC	26,105	24,710	344	-		-
*	INSTRUCTIONAL EQUIPMENT	1,347,247	916,112	818,917	2,250,054	-	2,250,054
564100	TEXTBOOKS-REGUALR ALLOTMENT	709,223	1,084,000	639,721	5,700,000		5,700,000
564200	BOOKS AND PERIODICALS	18,962	12,758	8,279	6,250		6,250
564222	BOOKS AND PERIODICALS VOCATION	2,376	2,610	8,877	-		-
573000	PURCHASE EQUIPMENT >\$1000	1,107,407	39,495	1,353,907	137,045		137,045
573022	EQUIPMENT-VOCATIONAL LOCAL	60,274	39,856	49,462	45,665		45,665
573422	COMPUTER EQUIPMENT VOCATIONAL	4,215	3,720	-	3,500		3,500
581000	DUES AND FEES/GA VIRTUAL SCHOOL	165,026	176,400	127,759	159,698		159,698
581022	REGISTRATION	90	350	339	-		-
589000	OTHER EXPENDITURES	-	-	-	-		-
*	INSTRUCTIONAL OTHER	2,067,573	176,750	2,188,344	6,052,158	-	6,052,158
TOTAL FUNCTION INSTRUCTIONAL		222,114,281	227,990,447	227,537,324	239,194,653	5,027,811	244,222,464

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511300	SUBSTITUTE FOR CERT.	-	6,000	12,847	3,500		3,500
511400	SUBSTITUTE FOR CLASSIFIED EMPS	9,470	7,245	2,998	4,275		4,275
511405	SUBSTITUTE NURSES	22,600	16,395	17,362	17,641		17,641
514200	CLERICAL	82,269	84,738	50,670	52,690		52,690
514600	ATHLETICS PERSONNEL SUPPLEMENTS	947,166	920,282	817,440	858,314		858,314
514605	SALARIES EXTRA CURRICULUM SUPP.	3,322	3,670	1,446	1,525		1,525
516300	SCHOOL NURSE/SPEC ED NURSE	3,487	5,341	706	3,160		3,160
516305	SALARIES SCHOOL NURSE	648,215	758,955	711,133	734,245	24,710	758,955
516306	SALARIES SCHOOL NURSE	119,944	111,658	88,212	91,079		91,079
516400	PHYSICAL THERAPIST	633,380	606,509	760,446	759,664		759,664
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	2,937,134	2,728,791	2,598,667	2,683,124		2,683,124
517400	SCHOOL PSYCHOLOGIST	1,427,669	1,324,239	1,533,932	1,583,785		1,583,785
517600	SCHOOL SOCIAL WORKER	211,026	195,622	188,005	194,115		194,115
519000	OTHER MANAGEMENT PERSONNEL	256,921	249,717	246,486	254,497		254,497
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	55,300	-	32,340	33,530		33,530
*	TOTAL SALARIES	7,357,903	7,019,162	7,062,690	7,275,144	24,710	7,299,854
521000	MATCHING STATE HEALTH	898,824	867,221	893,558	906,961	11,760	918,721
522000	MATCHING FICA	426,029	422,236	413,524	451,059	1,532	452,591
522100	MATCHING MEDICARE	99,710	102,040	96,730	105,490	358	105,848
523000	MATCHING TEACHER RETIREMENT	829,798	855,286	825,830	863,097	3,526	866,623
529100	MATCHING LIFE INSURANCE	5,115	4,972	5,219	5,350	-	5,350
529200	MATCHING DENTAL INSURANCE	16,496	15,996	16,356	16,683	192	16,875
529300	MATCHING DISABILITY 1	4,576	4,444	4,691	4,808	-	4,808
529400	MATCHING DISABILITY 2	10,405	10,103	10,650	10,917	-	10,917
*	PUPIL SERVICE BENEFITS	2,290,953	2,282,298	2,266,558	2,364,365	17,368	2,381,733
530000	PURCHASED PROFESSIONAL SERVICE	1,005,256	1,125,000	485,167	1,100,000		1,100,000
530030	MEDICAID PROCESSING SERVICE	48,388	58,500	44,498	59,475		59,475
553000	COMMUNICATIONS, POSTAGE, UPS	3,717	4,225	8,282	6,523		6,523
558000	TRAVEL-REGULAR PROGRAMS EMPS	27,978	26,240	25,562	26,381		26,381
561000	SUPPLIES	79,552	-	33,206	42,100		42,100
561200	PURCHASE OF COMPUTER SOFTWARE	4,800	-	-	4,800		4,800
561500	EXPENDABLE EQUIP UNDER \$1000	130	1,250	5,168	3,500		3,500
581000	DUES AND FEES	-	-	810	1,500		1,500
	SUPPLIES/EQUIPMENT/OTHER	1,169,821	1,215,215	602,693	1,244,279	-	1,244,279
	TOTAL FUNCTION PUPIL SERVICES	9,648,856	10,583,030	9,931,941	10,883,788	42,078	10,925,866

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511000	SALARIES CLASSROOM TEACHERS	25,725	25,200	9,460	15,200		15,200
511300	SUBSTITUTE FOR CERTIFIED EMPS	235,923	254,652	205,055	215,208		215,208
511400	SUBSTITUTE FOR CLASSIFIED EMPS	4,328	4,000	6,270	6,580		6,580
511600	PROFESSIONAL DEVELOP STIPENDS	0	24,000	2,000	12,000		12,000
514200	SALARIES-CLERICAL	966,046	995,430	1,075,986	1,110,956		1,110,956
516100	TECHNOLOGY SPECIALIST	1,015,120	1,018,890	2,158,999	2,229,166	151,200	2,380,366
517800	GRADUATION COACH	70,125	72,576	68,232	71,644		71,644
519000	SALARIES-CENTRAL OFFICE	324,045	341,230	392,066	403,830		403,830
519100	SALARIES-INSTRUCTIONAL SUPERVISION	1,449,889	1,473,664	1,966,913	2,030,838		2,030,838
519101	SALARIES-TEACHER CENTER	20,280	21,180	20,520	20,520		20,520
	OVERTIME/EXTRA HELP		7,000	-	14,000		14,000
	TRIBUNAL PANEL		32,000	32,000	32,000		32,000
*	IMP. INST. SERVICES SALARIES	4,111,481	4,269,822	5,937,501	6,161,942	151,200	6,313,142
521000	MATCHING STATE HEALTH	424,074	387,759	624,712	639,700	34,200	673,900
522000	MATCHING FICA	238,991	264,729	338,162	382,040	9,374	391,414
522100	MATCHING MEDICARE	55,939	61,912	79,254	89,348	2,192	91,540
523000	MATCHING TEACHER RETIREMENT	498,638	556,785	779,328	879,309	21,576	900,885
529100	MATCHING LIFE INSURANCE	3,196	2,996	4,542	4,724	272	4,996
529200	MATCHING DENTAL INSURANCE	10,624	10,066	14,613	15,198	876	16,074
529300	MATCHING DISABILITY 1	2,898	2,720	4,119	4,284	247	4,531
529400	MATCHING DISABILITY 2	6,522	6,105	9,325	9,698	560	10,258
*	IMP.INST.SERVICES BENEFITS	1,240,882	1,293,072	1,854,055	2,024,301	69,297	2,093,598
530000	PURCHASED PROF/TECH SERVICES	130,021	165,000	42,579	126,686		126,686
543000	REPAIR AND MAINT SERVICES	-	-	-	450		450
553000	COMMUNICATIONS, POSTAGE, UPS	15,436	19,250	29,033	21,240		21,240
558000	TRAVEL-REGULAR PROGRAMS EMPS	52,100	34,384	52,450	55,075		55,075
561000	SUPPLIES	395,720	299,250	375,318	319,555		319,555
561077	SUPPLIES-TEACHER CENTER	2,000	-	-	2,000		2,000
561200	COMPUTER SOFTWARE	-	-	-	42,000		42,000
561500	EXPENDABLE EQUIP UNDER \$1000	24,847	16,532	9,694	17,024		17,024
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-		-
564200	BOOKS AND PERIODICALS	4,965	575	9,694	12,750		12,750
573000	PURCHASE EQUIPMENT >\$1000	-	-	38,478	-		-
581000	DUES AND FEES	92,056	126,937	137,665	146,550		146,550
		717,145	661,928	694,911	743,330	-	743,330
	TOTAL FUNCTION IMP. OF INSTR. SERVICES	6,069,508	6,224,822	8,486,467	8,929,573	220,497	9,150,070

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511300	SUBS-CERTIFIED EMPS	7,882	6,785	8,127	8,460		8,460
511400	SUBS-CLASSIFIED EMPS	-	-	80	-		-
514000	SALARIES-AIDES-MEDIA CENTER	-	-	-	-		-
514200	SALARIES-CLERICAL	52,180	40,150	46,927	48,804		48,804
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	2,690,001	2,731,865	2,738,649	2,874,195		2,874,195
519100	SALARIES-OTHER ADMIN PERSONNEL	145,159	138,385	7,233	-		-
*	EDUCATIONAL MEDIA SALARIES	2,895,222	2,917,185	2,801,016	2,931,459	-	2,931,459
521000	MATCHING HEALTH INSURANCE	406,541	413,671	379,454	394,632		394,632
522000	MATCHING SOCIAL SECURITY	167,799	170,435	163,080	169,603		169,603
522100	MATCHING MEDICARE	39,243	39,346	39,140	40,706		40,706
523000	MATCHING TEACHER RETIREMENT	382,157	379,805	398,074	413,997		413,997
529100	MATCHING LIFE INSURANCE	2,289	2,374	1,971	2,050		2,050
529200	MATCHING DENTAL INSURANCE	6,688	6,902	5,824	6,057		6,057
529300	MATCHING DISABILITY 1	2,020	2,095	1,739	1,809		1,809
529400	MATCHING DISABILITY 2	4,640	4,804	3,998	4,118		4,118
*	EDUCATIONAL MEDIA BENEFITS	1,011,377	1,019,432	993,280	1,032,972	-	1,032,972
530000	PROFESSIONAL AND TECH SERVICE	-	-	-	1,500		1,500
543000	REPAIR AND MAINTENANCE	150	-	-	250		250
558000	TRAVEL-REGULAR PROGRAMS EMPS	1,339	2,150	-	1,640		1,640
561000	LIBRARY S/M-SYSTEM WIDE	99,860	90,507	120,999	119,590		119,590
561200	COMPUTER SOFTWARE	2,530	2,530	-	-		-
561501	EXPENDABLE EQUIPMENT	8,701	14,300	21,313	20,610		20,610
564200	BOOKS AND PERIODICALS	474,820	461,460	458,351	472,995		472,995
573000	PURCHASE EQUIPMENT >\$1000	14,109	20,000	4,085	14,500		14,500
	SERVICES/SUPPLIES/EQUIPMENT/OTH	601,509	590,947	604,748	631,085		631,085
TOTAL EDUCATIONAL MEDIA SERVICES		4,508,108	4,527,564	4,399,044	4,595,516	-	4,595,516

GENERAL ADMINISTRATION

FUNCTION 2300

Function 2300 includes activities concerned with establishing and administering policy for operating the local school district. These include the activities of the 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.

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
512000	SALARY OF SUPERINTENDENT	262,365	233,440	332,204	239,895		239,895
512100	ASST. SUPERINTENDENT	826,929	909,063	781,095	816,244		816,244
514200	SALARY-CLERICAL	430,483	441,622	403,935	420,092		420,092
519100	OTHER MANAGEMENT	22,850	36,066	30,467	22,850		22,850
*	GENERAL ADMINISTRATION SALARIES	1,542,627	1,620,191	1,547,701	1,499,081	-	1,499,081
520005	MATCHING VALIC CONTRIBUTION	-	-	54,639	9,123		9,123
521000	MATCHING HEALTH INSURANCE	118,955	123,558	133,581	138,924		138,924
522000	MATCHING SOCIAL SECURITY	78,005	77,805	78,103	81,618		81,618
522100	MATCHING MEDICARE	21,559	22,080	22,211	23,211		23,211
523000	MATCHING TEACHER RETIREMENT	220,126	243,752	266,769	278,774		278,774
529100	MATCHING LIFE INSURANCE	7,586	775	727	760		760
529200	MATCHING DENTAL INSURANCE	2,320	2,353	2,411	2,496		2,496
529300	MATCHING DISABILITY 1	697	714	662	694		694
529400	MATCHING DISABILITY 2	1,579	1,617	1,510	1,578		1,578
*	GENERAL ADMIN. BENEFITS	450,827	472,654	560,613	537,178	-	537,178
530000	PURCHASED PROFESSIONAL SERVICE	437,375	500,575	340,465	525,604		525,604
531100	PER DIEM OF BOARD MEMBERS	46,800	50,400	48,960	51,408		51,408
552000	INSURANCE-FIDELITY BONDS	3,984	4,195	2,668	2,801		2,801
553000	COMMUNICATIONS, POSTAGE, UPS	15,118	17,968	5,986	6,585		6,585
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,057	6,700	8,887	9,331		9,331
558500	TRAVEL BOARD MEMBERS	2,265	1,200	2,759	3,035		3,035
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,397	14,700	4,170	6,350		6,350
561500	EXPENDABLE EQUIP UNDER \$1000	3,320	1,000	-	1,500		1,500
564200	BOOKS AND PERIODICALS	4,047	4,000	1,947	2,035		2,035
573000	EQUIPMENT	-	2,000	-	-		-
581000	FEES AND DUES	118,369	85,330	94,698	99,906		99,906
589000	OTHER BD. MEMBER EXPENSE	-	1,000	-	500		500
*	SERVICES/SUPPLIES/EQUIPMENT/OTHE	637,732	689,068	510,540	709,055	-	709,055
TOTAL FUNCTION GENERAL ADMINISTRATION		2,631,186	2,781,913	2,618,854	2,745,314	-	2,745,314

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	16,500	3,947	12,160	-	12,160
511400	SUBSTITUTE FOR CLASSIFIED EMPS	310	126,230	805	830	-	830
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	4,102		8,963	4,125	-	4,125
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	110,769		110,155	115,663	-	115,663
513000	SALARY PRINCIPAL	3,886,895	4,337,605	4,364,888	4,539,484	-	4,539,484
513100	SALARIES ASSISTANT PRINCIPAL	5,642,408	5,925,184	5,897,951	6,133,869	67,030	6,200,899
514200	SALARIES - CLERICAL/VOT	4,488,668	5,047,894	5,036,022	5,237,463	-	5,237,463
514210	SALARIES-CLERICAL STUDENT	47,414	45,000	39,952	45,000	-	45,000
519100	SALARIES OTHER ADM. PERSONNEL	24,283	25,000	173,647	60,487	-	60,487
	OVERTIME	-	-	-	-	-	-
*	<u>SCHOOL ADMINISTRATION SALARIES</u>	<u>14,204,849</u>	<u>15,523,413</u>	<u>15,636,330</u>	<u>16,149,081</u>	<u>67,030</u>	<u>16,216,111</u>
521000	MATCHING HEALTH INSURANCE	1,776,898	1,981,886	2,047,076	2,118,724	11,400	2,130,124
522000	MATCHING SOCIAL SECURITY	822,162	962,452	901,857	1,005,986	4,156	1,010,142
522100	MATCHING MEDICARE	192,411	225,089	211,250	235,271	972	236,243
523000	MATCHING TEACHER RETIREMENT	1,854,084	2,184,834	2,201,884	2,284,455	9,565	2,294,020
529100	MATCHING LIFE INSURANCE	10,454	14,144	11,420	11,934	-	11,934
529200	MATCHING DENTAL INSURANCE	35,344	39,310	41,709	43,586	192	43,778
529300	MATCHING DISABILITY 1	9,568	10,658	10,533	10,954	-	10,954
529400	MATCHING DISABILITY 2	21,332	23,755	23,479	24,419	-	24,419
*	<u>SCHOOL ADMINISTRATION BENEFIT</u>	<u>4,722,253</u>	<u>5,442,128</u>	<u>5,449,208</u>	<u>5,735,329</u>	<u>26,285</u>	<u>5,761,614</u>
543000	REPAIR AND MAINTENANCE	9,142	11,000	10,191	10,510		10,510
544100	RENTAL	16,800	-	-	-		-
553000	COMMUNICATIONS, POSTAGE, UPS	202,768	207,000	223,484	213,370		213,370
553001	SCHOOL NEWSLETTER	12,659	6,000	14,013	12,610		12,610
558000	TRAVEL-REGULAR PROGRAMS EMPS	1,877	1,500	740	975		975
561000	SUPPLIES	47,833	65,450	62,541	60,000		60,000
561001	SUPPLIES PRE SCHOOL		550	-	540		540
561500	EXPENDABLE EQUIP UNDER \$1000	6,966	7,000	22,284	9,340		9,340
573000	PURCHASE EQUIPMENT > \$1000	1,469	-	-	-		-
581000	DUES AND FEES	-	-	-	-		-
	<u>SERVICES/SUPPLIES/EQUIPMENT/OTHER</u>	<u>299,514</u>	<u>298,500</u>	<u>333,253</u>	<u>307,345</u>	<u>-</u>	<u>307,345</u>
	TOTAL FUNCTION SCHOOL ADMINISTRATION	19,226,616	21,264,041	21,418,791	22,191,755	93,315	22,285,070

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 and independent auditing, and managing funds. Also included are purchasing, warehouse and distribution operations.

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	6,245	21,000	-	14,000		14,000
514200	SALARIES-CLERICAL	628,071	643,784	603,047	630,184		630,184
518103	SALARIES-WAREHOUSE	404,104	462,726	415,019	433,695		433,695
519000	SALARIES-ACCOUNTING STAFF	550,533	569,401	581,345	647,506		647,506
	SALARIES-OVERTIME/TEMP HELP	-	-	-	-		-
*	BUSINESS SERVICES SALARIES	1,588,953	1,696,911	1,599,411	1,725,385	-	1,725,385
520009	RETIREMENT-EMP. CONTRIBUTION	-	3,100	1,598	-		-
521000	MATCHING HEALTH INSURANCE	191,534	196,943	216,133	216,600		216,600
522000	MATCHING SOCIAL SECURITY	91,134	105,208	91,914	106,974		106,974
522100	MATCHING MEDICARE	21,314	21,605	21,496	25,019		25,019
523000	MATCHING TEACHER RETIREMENT	188,271	193,667	211,729	246,212		246,212
527000	ON BEHALF PAYMENTS	33,478	-	-	-		-
529100	MATCHING LIFE INSURANCE	1,432	1,471	1,469	1,528		1,528
529200	MATCHING DENTAL INSURANCE	5,440	5,617	5,760	6,019		6,019
529300	MATCHING DISABILITY 1	1,355	1,388	1,403	1,473		1,473
529400	MATCHING DISABILITY 2	2,963	3,035	3,077	3,215		3,215
	BUSINESS SERVICES BENEFITS	536,921	532,034	554,579	607,040	-	607,040
530000	PURCHASED PROFESSIONAL SERVICES	26,656	65,000	60,997	62,500		62,500
543000	REPAIR AND MAINTENANCE	1,062	1,500	1,339	1,400		1,400
553000	COMMUNICATIONS, POSTAGE, UPS	4,277	3,500	9,100	4,465		4,465
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,903	4,500	4,547	4,600		4,600
561000	SUPPLIES	26,150	32,000	9,212	22,150		22,150
561500	EXPENDABLE EQUIP UNDER \$1000	6,496	6,750	11,057	5,500		5,500
561200	COMPUTER SOFTWARE	-	-	-	92,172		92,172
564200	BOOKS AND PERIODICALS	89	150	-	150		150
573000	PURCHASE EQUIPMENT >\$1000	-	5,000	-	-		-
581000	DUES AND FEES	6,845	2,500	19,999	6,650		6,650
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	76,478	120,900	116,251	199,587	-	199,587
	TOTAL FUNCTION BUSINESS SERVICES	2,202,352	2,349,845	2,270,241	2,532,012	-	2,532,012

MAINTENANCE AND OPERATION OF PLANT SERVICES

FUNCTION 2600

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

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511400	SALARIES-SUBS CLASSIFIED EMPLOYEES	-	65,000	-	-		-
514200	SALARIES-CLERICAL	220,043	227,810	315,848	330,061		330,061
518101	SALARIES-MAINTENANCE PERSONNEL	1,967,081	2,024,390	2,116,128	2,184,902		2,184,902
518102	SALARIES-SECURITY PERSONNEL	901,496	928,365	1,019,625	1,052,763		1,052,763
518104	SALARIES-PAINTERS/GROUNDS	15,363	18,990	-	-		-
519000	SALARIES-SUPERVISORS	231,645	238,595	236,615	247,263		247,263
519002	SALARIES-OVERTIME / EXTRA HELP	-	-	-	14,000		14,000
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	43,671	45,505		45,505
*	SALARIES-OPERATION AND MAINT.	3,335,628	3,503,150	3,731,887	3,874,494	-	3,874,494
520009	CONTRIBUTORY RETIREMENT (PSE)	2,699	3,500	1,249	2,500		2,500
521000	MATCHING HEALTH INSURANCE	398,858	510,381	447,570	477,600		477,600
522000	MATCHING SOCIAL SECURITY	193,557	217,195	216,791	242,066		242,066
522100	MATCHING MEDICARE	45,267	50,796	50,718	56,612		56,612
523000	MATCHING TEACHER RETIREMENT	347,841	356,221	418,446	440,142		440,142
525000	UNEMPLOYMENT COMPENSATION	49,874	25,000	5,295	15,000		15,000
527000	ON BEHALF PAYMENTS	195,142	-	-	-		-
529100	MATCHING LIFE INSURANCE	2,979	3,067	3,180	3,307		3,307
529200	MATCHING DENTAL INSURANCE	9,936	10,165	10,176	10,583		10,583
529300	MATCHING DISABILITY 1	2,740	2,818	2,925	3,042		3,042
529400	MATCHING DISABILITY 2	6,103	6,274	6,553	6,815		6,815
*	OPERATION AND MAINT. BENEFITS	1,254,996	1,185,417	1,162,903	1,257,667	-	1,257,667
530000	PURCHASED PROFESSIONAL SERVICE	5,721,639	5,709,000	5,162,491	6,229,829		6,229,829
541000	WATER, SEWER AND CLEANING SVCS	1,124,702	1,150,650	1,004,058	1,054,261		1,054,261
543000	REPAIR AND MAINTENANCE	1,676,546	4,100,000	4,784,078	4,305,000		4,305,000
543001	CUSTODIAL SUPPLIES	7,631	8,500	5,066	5,780		5,780
553000	COMMUNICATIONS, POSTAGE, UPS	61,721	65,000	70,181	73,690		73,690
558000	TRAVEL-REGULAR PROGRAMS EMPS	3,209	15,000	6,883	15,000		15,000
561000	OFFICE SUPPLIES	22,307	26,300	38,771	25,000		25,000
561200	PURCHASE OF COMPUTER SOFTWARE	-	25,000	8,727	36,500		36,500
561500	SECURITY EQUIPMENT	37,310	35,000	53,344	56,010		56,010
561500	EXPENDABLE EQUIP UNDER \$1000	4,061	-	1,722	5,000		5,000
561501	CUSTODIAL EQUIP UNDER \$1000	-	3,500	-	-		-
561600	EXPENDABLE EQUIPT COMPUTER	47	-	-	-		-
562000	NATURAL GAS, GAS AND FUEL	959,698	735,000	405,431	425,710		425,710
562001	ELECTRICITY	5,062,544	5,750,000	5,472,634	5,664,176		5,664,176
573000	EQUIPMENT OVER \$1000	359,700	435,000	376,811	396,000		396,000
581001	DUES AND FEES SECURITY	53,254	55,000	47,350	49,725		49,725
581000	DUES AND FEES STAFF DEV.	6,549	5,500	5,606	1,000		1,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	15,100,918	18,118,450	17,443,153	18,342,681	-	18,342,681
TOTAL FUNCTION OPERATIONS AND MAINT. OF PLAN		19,691,542	22,807,017	22,337,943	23,474,842	-	23,474,842

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511400	SALARIES-SUBS CLASS. EMP	66,640	150,000	55,235	60,000		60,000
514200	CLERICAL	172,302	176,954	220,070	229,423		229,423
518000	SALARIES BUS DRIVERS	6,693,452	6,926,985	6,974,351	7,218,453	296,716	7,515,169
518001	SALARIES-FIELD TRIPS	61,880	54,000	52,748	55,000		55,000
518002	SALARIES-EXTRA TRIPS	1,715	1,250	442	1,765		1,765
518005	SALARIES-SAFETY PROGRAM	45,020	47,900	55,169	55,000		55,000
518007	SALARIES-BUS SAFETY	18,648	16,250	24,466	24,000		24,000
518009	EXTRA TRIPS HS ALLOTMENT	51,534	75,000	70,435	60,000		60,000
518010	SALARIES-HS PLAYOFFS	28,408	25,000	23,224	25,000		25,000
518027	SALARIES HS SHUTTLE	4,396	5,000	-	5,000		5,000
518029	SALARIES 4H PARTNERSHIP	1,299	775	457	650		650
518034	SALARIES SPECIAL OLYMPICS	1,344	-	-	1,500		1,500
518100	SALARIES-OTHER TRANS. PERS.	362,683	414,407	404,688	421,887		421,887
518106	SALARIES-BUS AIDES	485,007	504,222	536,858	554,037		554,037
518109	SALARIES OF MECHANICS	896,463	1,016,954	986,255	1,018,308		1,018,308
518110	SALARIES SUMMER SCH - CLEAN/EMER.	52,952	50,000	98,029	51,100		51,100
519000	SALARIES-SUPERVISORS	262,850	309,252	184,948	192,808		192,808
*	TRANSPORTATION- SALARIES	9,206,593	9,773,949	9,687,375	9,973,931	296,716	10,270,647
520009	RETIREMENT-EMPLOYER CONTRIB.	61,905	81,840	91,367	94,109	-	94,109
521000	MATCHING HEALTH INSURANCE	2,554,620	3,000,122	2,545,442	2,716,016	133,728	2,849,744
522000	MATCHING SOCIAL SECURITY	471,135	500,357	464,855	618,384	18,396	636,780
522100	MATCHING MEDICARE	110,186	117,019	108,716	144,622	4,303	148,925
523000	MATCHING TEACHER RETIREMENT	186,744	181,277	215,497	221,871	-	221,871
527000	ON BEHALF PAYMENTS/FITNESS	333,631	-	-	-	-	-
529100	MATCHING LIFE INSURANCE	9,566	10,136	9,017	9,311	-	9,311
529200	MATCHING DENTAL INSURANCE	61,920	64,381	57,877	60,192	-	60,192
529300	MATCHING DISABILITY 1	8,942	9,451	8,450	8,724	-	8,724
529400	MATCHING DISABILITY 2	19,262	20,350	18,276	18,916	-	18,916
*	TRANSPORTATION BENEFITS	3,817,911	3,984,933	3,519,497	3,892,145	156,427	4,048,572
530003	TRANSPORTATION MOUs	-	-	180	250		250
530011	CONTRACTED SERVICES	141,059	110,000	103,763	115,500		115,500
530015	UNIFORM RENTALS	4,157	4,000	3,262	3,425		3,425
530017	GRAVEL	13,892	12,225	17,478	18,177		18,177
530021	VERSA TRANS SUPPORT	10,157	9,850	9,751	9,950		9,950
533200	DRUG TESTS	14,498	13,665	15,789	15,191		15,191
533400	PHYSICALS-BUS DRIVERS	23,915	22,820	31,996	32,500		32,500
*	TRANSPORTATION OUTSIDE SERV.	207,678	172,560	182,219	194,993	-	194,993
543000	PARTS AND SUPPLIES/REPAIRS	19,100	790,000	48,404	50,824		50,824
543001	CUSTODIAL SUPPLIES	1,971	2,350	1,126	1,250		1,250
543003	CHEMICALS AND SOLVENTS	10,924	-	8,284	8,615		8,615
543004	WINDSHIELD WASHER REPS & MAINT.	574,509	-	579,204	602,372		602,372
543007	SHOP SUPPLIES	6,327	-	8,118	8,000		8,000
543008	TIRES AND RELATED PRODUCTS	215,933	-	151,935	157,633		157,633
544200	RENTAL OF VEHICLES	49,508	54,000	48,701	50,000		50,000
553000	COMMUNICATIONS, POSTAGE, UPS	33,543	95,665	52,401	55,025		55,025
558000	TRAVEL-REGULAR PROGRAMS EMPS	11,646	5,130	3,802	4,750		4,750
561000	SUPPLIES	21,965	14,783	21,443	18,750		18,750
561014	RECOGNITION PROGRAM	924	1,500	280	1,250		1,250
561200	COMPUTER SOFTWARE	7,296	4,645	3,478	4,250		4,250
561500	EXPENDABLE EQUIP UNDER \$1000	9,683	19,335	11,674	12,315		12,315
561507	TOOL ALLOTMENT	8,433	-	8,274	8,275		8,275
562000	NATURAL GAS, FUEL AND LUBRICANTS	1,421,505	2,108,000	1,081,482	1,162,593		1,162,593
562003	LUBRICANTS AND FLUIDS	45,185	-	31,602	33,185		33,185
564200	BOOKS AND PERIODICALS	533	500	3,236	1,275		1,275
573000	PURCHASE EQUIPMENT >\$1000	65,064	22,500	40,986	41,000		41,000
581000	DUES AND FEES	10,650	10,000	10,436	10,500		10,500
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	2,514,699	3,128,408	2,114,866	2,231,862	-	2,231,862
TOTAL FUNCTION TRANSPORTATION		15,746,881	17,059,850	15,503,957	16,292,931	453,143	16,746,074

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
511400	SUBSTITUTES	4,867	4,500	6,075	6,895		6,895
514200	SALARIES-CLERICAL	391,418	385,223	375,474	391,432		391,432
516200	SALARIES-PLANNING/FORECASTING	76,317	78,607	34,936	36,421		36,421
519000	SALARIES-SPECIAL FUNCTION	21,543	-	-	-		-
519100	SALARIES-OTHER ADMIN PERSONNEL	824,030	848,751	823,564	895,651		895,651
*	CENTRAL SUPPORT SALARIES	1,318,175	1,317,081	1,240,049	1,330,399	-	1,330,399
521000	MATCHING HEALTH INSURANCE	119,861	137,345	131,241	136,819		136,819
522000	MATCHING FICA	76,915	81,659	71,815	82,485		82,485
522100	MATCHING MEDICARE	17,988	19,098	16,844	19,291		19,291
523000	MATCHING TEACHER RETIREMENT	169,180	174,463	175,387	189,850		189,850
527000	ON BEHALF PAYMENTS	31,520	-	-	-		-
529100	MATCHING LIFE INSURANCE	951	980	887	925		925
529200	MATCHING DENTAL INSURANCE	2,720	27,699	2,880	3,002		3,002
529300	MATCHING DISABILITY 1	868	894	816	851		851
529400	MATCHING DISABILITY 2	1,941	2,000	1,826	1,904		1,904
*	CENTRAL SUPPORT BENEFITS	421,944	444,138	401,696	435,127	-	435,127
530000	PURCHASED PROFESSIONAL SERVICE	1,941,417	1,750,000	2,203,220	2,274,825		2,274,825
543000	REPAIR AND MAINTENANCE	1,608	500	224	450		450
553000	COMMUNICATIONS, POSTAGE, UPS	2,371	2,650	7,039	7,391		7,391
558000	TRAVEL	4,048	3,000	1,697	2,550		2,550
561000	SUPPLIES	20,370	25,750	16,105	23,678		23,678
561054	SUPPLIES PRINT SHOP	(86,924)	5,000	35,380	5,000		5,000
561200	COMPUTER SOFTWARE	52,584	4,500	3,000	362,500		362,500
561500	EXPENDABLE EQUIP UNDER \$1000	56,168	52,050	72,742	75,160		75,160
564200	BOOKS AND PERIODICALS	3,654	3,600	2,058	3,200		3,200
573000	EQUIPMENT >1,000	-	2,000	2,182	2,000		2,000
581000	DUES AND FEES	9,674	4,200	5,507	4,450		4,450
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	2,004,970	1,853,250	2,349,154	2,761,204	-	2,761,204
	TOTAL FUNCTION CENTRAL SUPPORT	3,745,089	3,614,469	3,990,899	4,526,730	-	4,526,730

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 2014-15	FY 2015-16 BUDGET	EST. * ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
1000	SALARIES-LUNCHROOM CAFETERIA	-	-	-	-	-	-
518403	LUNCHROOM MONITORS	-	-	-	-	-	-
519100	OTHER ADM. PERSONNEL	-	-	-	-	-	-
519000	OTHER MGT PERSONNEL	-	-	-	-	-	-
*	<u>OTHER SUPPORT SERVICES SALARIES</u>	-	-	-	-	-	-
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 PROFESSIONALSERVICES	-	-	-	-	-	-
	<u>SERVICES/SUPPLIES/EQUIPMENT/OTHER</u>	-	-	-	-	-	-
	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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
530000	PURCHASED PROFESSIONAL SERVICE	-	-	-	-	-	-
544100	RENTAL OF LAND OR BUILDINGS	-	-	-	-	-	-
544200	RENTAL OF EQUIPMENT	-	-	-	-	-	-
559500	OTHER PURCHASED SERVICES	-	-	-	-	-	-
561000	SUPPLIES	-	-	-	-	-	-
561500	EXPENDABLE EQUIP UNDER \$1000	216,480	168,863	571,626	686,355	-	-
571000	LAND AND LAND IMPROVEMENT	-	-	-	-	-	-
572000	BLDG. AND BLDG. IMPROVEMENT	-	-	-	-	-	-
573000	PURCHASE EQUIPMENT >\$1000	-	1,000	1,000	5,000	-	-
573400	COMPUTERS	-	-	-	-	-	-
589000	OTHER EXPENDITURES	-	-	-	-	-	-
	TOTAL FUNCTION FAC. ACQUISITION AND CONSTR.	216,480	169,863	572,626	691,355	-	691,355

OTHER OUTLAYS

FUNCTION 5000

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

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2016-17 BUDGET
FOR GENERAL FUND

5/23/2016

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
593000	TRANSFER TO OTHER FUNDS	2,620,617	2,824,190	872,546	2,707,073	-	2,707,073
599000	OTHER USES	-	-	-	-	-	-
TOTAL FUNCTION TRANSFERS OUT		2,620,617	2,824,190	872,546	2,707,073	-	2,707,073

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 2014-15	FY 2015-16 BUDGET	EST. ACTUAL EXPENDITURES FY 2015-16	REQUEST	BUDGET ADJUSTMENTS	FY 2016-17 APPROVED BUDGET
530000	Purchase of Professional Services	-	-	-	-	-	-
583000	Interest Incurred	50,435	48,033	49,512	44,750	-	44,750
591000	Proceeds from TAN (Tax Anticipation Note)	21,000,000	20,000,000	20,002,500	18,000,000	-	18,000,000
	TOTAL DEBT SERVICE	21,050,435	20,048,033	20,052,012	18,044,750	-	18,044,750

CHEROKEE COUNTY SCHOOL DISTRICT

DR. BRIAN V. HIGHTOWER

SUPERINTENDENT OF SCHOOLS

SCHOOL BOARD MEMBERS

Kyla Cromer, School Board Chair

Patsy Jordan, School Board Vice-Chair

Mike Chapman

John Harmon

Clark Menard

Kelly Poole

Robert Rechsteiner



Cherokee
County
School
District
