

DISTRICT BUDGET

FY 2014-15



Cherokee County School District
Dr. Frank R. Petruzielo
Superintendent of Schools



From left to right, front row: Chair Janet Read, Patsy Jordan (District 2); and back row, Vice Chair Robert Wofford (District 6), Robert Rechsteiner (District 4), Superintendent of Schools Dr. Frank R. Petruzielo, Rob Usher (District 5), and Michael Geist (District 3).

The School Board of Cherokee County, Georgia

Janet Read, Chair
Robert Wofford, Vice Chair
Michael Geist
Patsy Jordan
Robert Rechsteiner
Rob Usher

Dr. Frank R. Petruzielo
Superintendent of Schools

"The Cherokee County School Board does not discriminate in the educational and employment policies under which it operates and will honor all appropriate laws relating to discrimination. It is the policy of the Cherokee County Board of Education not to discriminate on the basis of sex in its education programs, activities or employment as required by Title IX of the 1972 Education Amendments."

Cherokee County School District

221 West Main Street
Canton, Georgia 30114
Phone 770-479-1871 ~ Fax 770-479-1236

JANET READ
SCHOOL BOARD CHAIR

ROBERT WOFFORD
SCHOOL BOARD VICE-CHAIR

MICHAEL GEIST

PATSY JORDAN

ROBERT RECHSTEINER

ROB USHER

DISTRICT 1 (vacant)

DR. FRANK R. PETRUZIELO
SUPERINTENDENT OF SCHOOLS

June 12, 2014

Dear School Board Members:

I. INTRODUCTION – 2014-15 SCHOOL DISTRICT BUDGET

As required by Georgia Statutes and the State Board of Education, the School District's Annual Budget must be prepared by the Superintendent of Schools for presentment to the Board of Education for consideration and adoption. Accordingly, **the proposed 2014-15 Tentative Budget is hereby submitted for your review and consideration. This recommended Budget does not include any increase in the current School District millage rate. It does, however, include a decrease in the School Bond Millage rate of .4 mills (equates to \$2.5 Million)... due to the fact that the last General Obligation Bond passed by voters in 1993 is now paid in full and the related debt is retired.**

On the following pages is 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 the Ad Hoc Budget Committee; and the fiscal, programmatic and operational impact of legislation passed in the 2014 session of the Georgia General Assembly and subsequently signed by the Governor.

It should be recognized that previous budgets recommended by the Superintendent and approved by the School Board have led to some of the highest student academic achievement levels in the State. Indeed, **our students continue to exceed State, National and International averages on test scores across the board; and our graduating high school students consistently post some of the highest ACT and SAT scores in the State.** Cherokee County School District 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 "America's Most Challenging High Schools" list, published by the Washington Post.** *These accolades would not be possible without the financial resources and support provided by the citizens of Cherokee County and the leadership of the School Board.*

II. REVENUE

A. State Funding

The Governor's State Budget includes \$314 Million in increased State spending for K-12 public education for the 2014-15 fiscal year, in the form of reduced "Amended Formula Adjustments" (formerly/also known as "Austerity Budget Reductions") within the State Quality Basic Education (QBE) formula. This results in an additional \$7.2 Million in QBE revenue to CCSD. *It is our hope and expectation that the Governor and General Assembly will view this as a down payment on ending "austerity reductions" over the course of the next few years, rather than a declaration that their mission to increase spending on public education has been accomplished.* Additionally, **for the first time in three years, Cherokee County School District qualifies for State Property Tax Equalization funding in the amount of \$4.1 Million**, a direct result of plummeting home values within the County over the previous four years. While this funding is a welcome addition to our 2014-15 Tentative Budget, due to recent increases in property valuations, it is likely a one-time allocation and should not be considered an annual, recurring funding source for future budgeting purposes. **The positive news reflected in State revenue increases must be tempered by the fact that CCSD will still not receive \$17.6 Million in QBE funding earned due to unilateral State Amended Formula Adjustments that will continue for the 2014-15 school year. This equates to 267 teachers that could have been in our classrooms next year...which would significantly reduce class size across all grade levels.**

B. Local Funding

Local property tax collections are on the rise, reflecting the second year of increased property valuations after four consecutive years of falling assessments, resulting in a loss of \$31 Million in School District revenues during that time period. **This continued improvement in the local economy will result in an estimated total of \$126 Million in local property tax revenue to the School District for the 2014-15 school year, an approximate 7% increase over 2013-14 collections.** *Again, this must be tempered by the fact that expected collections for 2014-15 will be only slightly higher than they were in 2006... while we are faced with the reality of having to educate 4,400 more students.*

C. Automobile Title Ad Valorem Tax

It should also be noted that the long-term fiscal impact of the annual Automobile Ad Valorem Tax (the "birthday tax") shifting to a one-time Title Ad Valorem Tax (TAVT) structure has not yet been fully felt by the School District. As a consequence of House Bill 386, the General Assembly put in place a plan to phase out the annual collection of ad valorem tax on automobiles and to phase in the one-time payment of the TAVT. An additional component of this legislation is elimination of sales tax when purchasing an automobile... designed to relieve consumers of paying a large tax bill of 13% at the time of purchase (6% sales tax plus 7% TAVT). Prior to enactment of this legislation, the School District could expect to receive an annual increase in the amount of revenue from ad valorem taxes assessed on automobiles simply because more vehicles were purchased and titled in the County each year. Additionally, sales tax collected from automobile purchases were a significant part of the School District's annual Ed-SPLOST revenue. However, **provisions in the new law stipulate that counties and school districts will only be guaranteed the same amount of revenue derived from the combined annual**

ad valorem and TAVT sources as was collected from the annual ad valorem tax in FY 2011-12. In the event revenue is collected above the FY 2011-12 benchmark, the proceeds will be divided between the State, County and School District equally. Accordingly, as the new TAVT is phased in over the next several years, the amount of annual ad valorem taxes will decrease significantly. As such, *while overall collections of motor vehicle taxes are expected to be higher in 2014-15 than they were in 2013-14, the net increase to the School District will likely remain the same as FY 2011-12.*

D. Federal Funding

Federal funding, which makes up only 3% of the School District budget, is expected to remain basically flat for the 2014-15 school year. While this is a relatively small piece 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 higher level of resources to address their educational needs. You may recall that in 2013-14 the School District faced across-the-board budget cuts in all federal programs (known as “sequestration”) that resulted in a \$1.1 Million decrease in federal funding (8.2% of the total federal budget). **While sequestration of federal education funds has ended for the time being, funding of these crucial programs is not expected to return to pre-sequestration levels in the 2014-15 school year.** As such, our program managers have been directed to budget at current funding levels.

E. Summary

As a consequence of expected revenues, the proposed 2014-15 Tentative Budget reflects a proportional increase in revenue from State QBE allotments and Local ad valorem and other tax collections. This must be considered in light of the fact that, over the past thirteen years, CCSD has cumulatively lost over \$190.1 Million in QBE earnings unilaterally withheld from the School District by the State in the form of Amended Formula Adjustments, or “Austerity Budget Reductions.” Fortunately, the QBE formula reflects a decrease of \$7.2 Million in formula cuts for 2014-15, as compared to 2013-14 (from \$24.8 to \$17.6 Million).

III. EXPENDITURES

A. Educational Program Enhancements

As a result of budget cuts recommended last year by the Superintendent and approved by the School Board for the current (2013-14) fiscal year, a full 180 day school year for students was successfully restored in the current budget and that will continue to be a top priority in the 2014-15 budget. **The following additional educational program enhancements are included in the proposed 2014-15 Tentative Budget:**

- Reduce property taxes by eliminating General Obligation Bond Millage (.4 mills = \$2.5 Million); no increase in current Maintenance & Operation (M&O) Millage.
- Hire 69 additional teachers to reduce class size at elementary (K-5) grade levels.
- Restore school nurse hours to six hours (from 5.5 hours) per day.
- Restore school police staffing levels to reflect growth/additional schools.

- Add 10 bus drivers to address growth, improve efficiency and reduce ride time for students.
- Provide a one-half teacher allotment at each high school dedicated to credit recovery/helping students stay on track for graduation.
- Implement automated substitute teacher scheduling system for classroom teachers to utilize.
- Pilot a school entry door security system in one Innovation Zone.
- Establish an emergency parent notification system--for phone, text and email alerts.
- Eliminate the remaining three furlough days to restore full work calendars and reduced pay for all employees... for the first time since 2008-09.
- Fund annual longevity step increases for eligible employees.
- Consider a small cost-of-living raise for all employees... the first in five years.
- Use remaining funds to further reduce class size at the elementary school level and to begin restoring Budget Reserves.

B. State Health Benefit Plan Fiscal Issues

*On the expense side of the ledger, the 2014-15 Tentative Budget does not reflect an expected steep increase in employer (i.e., School Board) contributions for continued participation in the State Health Benefit Plan (SHBP)... due to the Governor's infusion of approximately \$200 Million to the State Department of Community Health (DCH) Budget. However, good news for employees and the School Board in this regard is likely to be short-lived. As presented in the Board Strategic Work Session on May 15, 2014, **SHBP will be faced with massive operating deficits beginning in the 2015-16 plan year; these will increase sharply (to over \$575 Million) in the 2016-17 plan year; and DCH fund balance reserves are expected to decrease from \$396 Million in 2013-14 to a deficit of \$358 Million in 2016-17. This could well result in extraordinary premium increases for both employees and the School District... beginning in 2015-16.** Additionally, it should be noted that the previous annual State contribution for classified/noncertified staff health insurance of several hundred million dollars has been completely eliminated by the Governor and State Legislature...which has led to increases of \$150 per noncertified employee per month for the two previous years and is expected to increase even more, beginning in 2015-16.*

C. Outsourcing

In light of known increases in employer contributions associated with employee benefits and abandonment of the State's funding responsibility in this regard for non-certified staff, coupled with uncertainties regarding how federal mandates relative to the Federal Affordable Care Act (ACA) will impact employers, CCSD had to join many other school districts across the State of Georgia this year in outsourcing groundskeeping and custodial services. **Data relative to cost avoidance and direct savings the School District realized in 2013-14 (\$2.6 Million budgeted) by outsourcing these services indicates as much as \$4.5 Million in savings and an estimated additional \$1 million in cost avoidance will be realized in FY 2014-15. Accordingly, no further outsourcing of support operations is proposed at this time.**

IV. ADDITIONAL BUDGET RESPONSIBILITIES/CHALLENGES

As in each of the past 15 years, an Ad Hoc Budget Committee, comprised of department heads and principals at all levels, has conducted a “zero sunset review” of all major School District expenditures for the current (2013-14) fiscal year and has assisted in formulation of the proposed 2014-15 Tentative Budget... with the primary goal of allocating the resources and personnel 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 most difficult economic time period.

*Clearly, the historical partnership between the State of Georgia and local School Boards in funding public education continues to be eroded from its (1985) original 60% /State - 40% /Local ratio to the point where, even during continued current turbulent economic conditions when the State Legislature should be ensuring that local school districts are being provided with increased financial support for education, **local taxpayers are now footing over 47% of the bill for this critically important function.*** It is also noteworthy that State revenue for K-12 education currently accounts for only 50% and **Cherokee’s so-called “Local Fair Share” (five mills of local property taxes required to be assessed by the State annually) has increased from \$7.2 Million in 1993-94 (13% of the State’s required formula funding for the School District) to \$35.6 Million in 2014-15 (16.4% of the State’s required formula funding for local schools).** Annual “Local Fair Share” funding increases have occurred while the Governor and Legislature have continued to balance the State budget by reducing earned Quality Basic Education (QBE) formula funding to local school districts through annual so-called “austerity budget reductions.”

V. BOARD MEMBER BUDGET PRIORITIES

The 2014-15 Tentative Budget incorporates specific ideas and suggestions from School Board Members relative to:

- Continuing to direct the vast majority of funding toward instruction in the classroom;
- Increasing the number of instructional days for students;
- Decreasing employee furlough days;
- Continuing to attract and retain the best teachers, principals and support staff;
- Continuing to provide employees with critically needed professional/staff development;
- Continuing to fund technology in the classroom; and,
- Providing and maintaining adequate budget reserves.

VI. EMPLOYEE COMPENSATION/BENEFITS

CCSD continues to be the largest employer in Cherokee County...with an expected total of 4,234 full and part-time employees, including 2,741 professionally certified staff members projected for 2014-15. **Recognizing that the School District and its employees are in an extremely difficult economic climate, I am able to recommend a full 180-day instructional calendar and full work calendars for all employees, thus eliminating all remaining furlough days. I am also recommending funding state and local longevity steps and a 1% cost of living increase (the first in 5 years!) for all eligible employees, beginning July 1, 2014.**

VII. CONTINUED FOCUS ON TEACHING AND LEARNING

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 \$323 Million in General Fund/Operating Budget total revenue anticipated for the 2014-15 school year, \$230.1 Million (66.2%) is appropriated directly to School Instruction. In addition to appropriations made directly to schools, \$70.3 Million (20.2%) is allocated to Other Support Services. Of that amount, 12% is allocated to departments having a direct impact on students, such as Instructional Improvement, School Administration and Pupil Transportation.

VIII. CAPITAL OUTLAY PRIORITIES

Cherokee County continues to experience student population growth...with an additional 440 students projected for the 2014-15 school year. *Accordingly, addressing student population growth, opening the new/replacement Teasley Middle School, funding technology enhancements and improving safety/security and transportation will require utilization of the vast majority of available capital outlay resources.*

Construction funds provided by the renewed 2013 Special Purpose Local Option Sales Tax (SPLOST) are budgeted in 2014-15 to complete construction of the new/replacement Teasley Middle School, begin construction of the new/replacement Dean Rusk Middle School, complete athletic facility improvements at Cherokee High School and begin construction of the new parent drive at Carmel Elementary School. As a result, the 2014-15 Tentative Budget addresses the School District's immediate and long-term instructional and other support service needs and continues to fund the 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.**

IX. 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 significantly increasing K-12 funding for 2014-15! This is a meaningful step in the right direction and we are hopeful this represents a beginning of a phased approach to finally ending "austerity reductions"... after 13 long years of existence. This action by State leaders, combined with State Equalization Funding and an increase in local property valuations, provide an opportunity for the School Board to extend our progress toward restoring a full educational framework for the students and citizens of Cherokee County!

Additionally, we are grateful to the citizens of Cherokee County 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 addressing its most pressing construction and technology needs for the next five years.

In summary, the tentative 2014-15 Budget addresses the School District's most critical and immediate instructional, operational, programmatic and facility needs in a challenging economic climate.

I would like to thank the following members of this year's Ad Hoc Budget Committee for their assistance and diligence in developing this proposed 2014-15 Tentative Budget for your consideration:

Candler Howell	Assistant Superintendent, Financial Management (Co-Chair)
Kenneth Owen	Director, Grants Accounting, Internal Audits and Budgets (Co-Chair)
Dr. Brian Hightower	Deputy Superintendent, School Operations, Programs and Support
Bobby Blount	Assistant Superintendent, Accountability, Technology, and Strategic Planning
Letitia Cline	Assistant Superintendent, Educational Programs, Student Support and Professional Development
Trey Olson	Assistant Superintendent, Personnel Management
Bill Sebring	Assistant Superintendent, Support Services and Facilities/Construction Management
Don Corr	Director, Staffing
Ron Dunnivant	Director, School Operations
Tim Feltner	Director, Technology Services/Data Communications
Charlette Green	Director, Special Education
Barbara Jacoby	Director, Public Information, communications and Partnerships
Ken Johnson	Director, Transportation
Dr. Pat Kearns	Director, Academic Standards, Professional/Staff Development and Career Pathways
Julie Little	Director, Risk Management/Safety/Benefits
Dr. Gayle McLaurin	Director, Student Assessment
Mike Vernor	Director, School Operations
Mike McGowan	Supervisor, Strategic Planning
Jackie Miller	Supervisor, Professional Development
Phil Parrott	Supervisor, Construction
Susan Turner	Supervisor, School Food Service
Mark Kissel	Chief of School Police
Teresa Henry	Coordinator, Federal Programs
Carrie McGowan	Coordinator, Community Relations and Publications
Kathleen Chandler	Principal, Johnston Elementary School
Les Conley	Principal, Oak Grove Elementary School
Cindy Cooper	Principal, Dean Rusk Middle School
Mark Smith	Principal, Woodstock Middle School
Dr. Pam Smith	Principal, Avery Elementary School
Dr. Susan Zinkil	Principal, Teasley Middle School
Melissa Whatley	Executive Administrative Assistant to the Superintendent

On June 19, 2014, the School Board is requested to table the Tentative 2014-15 Budget. At its July 23, 2014 Called 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 School District Budget for FY 2014-15.

_____FRP

FRP/CH/KO
Attachment

cc: Agenda Preparation Group
Principals
School Board Attorney
Cherokee County Legislative Delegation
PTA Presidents

**CHEROKEE COUNTY SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

April 23, 2014

TO: School Board Members

FROM: Dr. Frank R. Petruzielo
Superintendent of Schools

**SUBJECT: STATUS REPORT – SUPERINTENDENT’S AD HOC 2014-15
BUDGET COMMITTEE**

As has been our established practice for the last 15 years, an Ad Hoc Budget Committee has met over the past four months to conduct a zero-based budgeting/sunset review of all current major expenditures and to assist in the preparation of the Superintendent’s 2014-15 Tentative Budget for the School Board’s consideration.

The Committee met for the final time today and, as the 2014-15 Tentative Budget to be presented to the School Board next month will include positive data and information for the Board, staff, students, parents and the entire community, I wanted to immediately advise you of the major highlights.

Due to a significant reduction next fiscal year in State “austerity budget cuts,” anticipated growth in the Local property tax digest and a continuation of fiscally conservative practices and programs, I am able to make the following recommendations for 2014-15:

- No increase in the current millage rate;
- Continuation of the complete restoration of instructional days to the full 180-day calendar for students... fulfilling the School Board’s top budget goal;
- Districtwide reductions in class size through hiring an additional 49 teachers... with the greatest focus on reducing the number of classes operating near maximum class sizes in Grade K-3. Average class size will decrease: for kindergarten, from 22.5 students to 21.7; for Grade 1, from 24.1 to 22.3; for Grade 2, from 24.5 to 22.4; and for Grade 3, from 23.9 to 22.8;

- Restoration of the complete work calendar for all employees through elimination of the current three furlough days... which also reinstates vital time for teacher lesson planning, professional development and other pre-planning and post-planning functions;
- Restoration of the hours school nurses are available to students from five and one-half hours to a full six hours each day... which increases the level of professional healthcare available to students and decreases the need for reliance upon trained volunteers to supplement Registered Nurses and Licensed Practical Nurses;
- Partial restoration of staffing (possibly up to 10 additional drivers) for the Transportation Department... to address growth and improve the efficiency of bus routes throughout the District;
- An additional one-half instructional allotment to all high schools to increase credit recovery opportunities for students needing assistance with graduation requirements, particularly in the areas of math and science;
- Restoration of staffing (possibly up to five additional officers) for the Police Department... to increase the law enforcement presence and improve safety and security for students, staff and volunteers throughout the District; and,
- Continuation of the incremental restoration of School District financial “reserves,” as outlined by School Board Policy and State Department of Education best practices recommendations for reserve levels.

It is important to note that the CCSD Annual Budgets approved by the Board during the multi-year economic downturn have, unlike other metropolitan Atlanta school systems, refrained from freezing salaries and/or retaining State funds allotted for longevity step increases; and those decisions have kept the School District’s salaries at relatively competitive levels.

As you are aware, the Governor has suggested that school systems use the partial restoration of State “austerity budget cuts” to provide raises to teachers.

Accordingly, while our primary mission and goal is to maintain the full 180-day calendar for students, reduce class size and restore the complete work calendar for all employees, we also remain committed to the Board’s Major System Priority of attracting and retaining highly qualified teachers, administrators and support staff. Therefore, if the anticipated Local property tax digest increase allows, it will also be a priority for me to recommend longevity step increases for eligible employees and, if possible, a small cost-of-living increase.

In addition to sharing these highlights, I also would like to express my appreciation to the Governor and State Legislature for their increased efforts to begin restoration of funding for public education. We're not there yet; but every reduction in "austerity budget cuts" truly makes a difference in the lives of our community's children.

I also would like to thank all of our employees for their continued dedication and enthusiasm even when facing larger class size and pay cuts in the form of furlough days. Thank you also to central office staff and Lead Principals who served on the Ad Hoc Budget Committee, which worked diligently to analyze the data for these and other forthcoming budget recommendations.

 FRP

cc: Agenda Preparation Group
Principals
Cherokee County Legislative Delegation
School Board Attorney

TABLE OF CONTENTS

Letter from School Superintendent

School Officials

School Board Members	1
Principal Officials	2
Superintendent's Cabinet	3
Agenda Preparation Group	4
Ad Hoc Budget Committee	5
Organizational Chart	6
School Staff	7

Enrollment

Enrollment Summary By Year	8
Chart – Enrollment Summary By Year	9

Executive Summary

Mission Statement	10
Belief Statement	11
Decision Making Guidelines	12
Major System Priorities	13
Facts at a Glance	14
School Map	16
School By Location	17
Proposed Budget All Funds	18
Graph – Revenue	19
Graph – Expense	20
District Budget – All Revenue Sources	21
Tentative Millage Rates	22
Tentative Millage Dollars	23
Gross Taxable Value	24
Graph – Home Sales in Cherokee County	25
Graph – National Housing Market Data	26

General Fund

Funding Priorities – General Fund	27
General Fund Budget (Operations)	32
Tentative Revenue/Appropriations	33
Budget Appropriations – Direct and Indirect	34
Revenue Comparison	35
Appropriations Comparison	36
State Earnings Comparison	37

TABLE OF CONTENTS

(continued)

General Fund (continued)

Quality Basic Education (QBE) Chart	38
QBE Instructional Funding for School Systems	39
State Austerity Reductions	40
State Equalization Funding	41
Total Expense By Function (Pie Chart)	42
Major Expenses (Chart)	43
Total Expense By Function (Spreadsheet)	44
Operational Expenditures Per Student	45
Operating Account Cash Flow	46

Capital Projects

Funding Priorities	48
Capital Outlay Fund SPLOST 2013-17	51
School Aerial Views	
New Middle School Replacement Dean Rusk	
Middle School	52
Facilities/Maintenance Proposed Budget	53
Support Services/Facilities Proposed Budget	58
Five Year Facility Plan	61
2013-17 SPLOST Projected Expenditure Cash Flow	62

Debt Service

Total Debt Service	63
Debt Service/1% Bond by Fund	64
2013-17 Projected Sales Tax Collection	65
Review of Historical SPLOST receipts	66
Outstanding Debt Service by Series	67
State Comparison Bond Sales (Graph)	68
Interest and Principle payment for FY 2013-14	69
Existing SPLOST Debt Service (Graph)	70
Total Bond Debt Service (Chart)	71
Amortization Payments of Principal and Interest by Issue	72

TABLE OF CONTENTS (continued)

Other Funds

Special Revenue Funds	
Federal and State Grants	78
Other Funds	
Workers' Compensation, Flexible Spending Accounts and Payroll	79

School Food Service Funds

School Food Service	
School Food Service Budget	
Anticipated Revenue	80
Anticipated Expenses	81
School Nutrition Student Lunch Participation	82

Lease Purchases

Outstanding Lease Purchases (Copiers and Postage Meters)	84
---	----

Employee Benefits

Projected Budget Implications	91
-------------------------------	----

Spending Resolution and Local Tax Information

Agenda Request Form, I-1	92
Spending Resolution	93
2014 Property Tax Rollback – Maintenance and Operation	94
2014 Preliminary Tax Information from County Assessor's Office-June 18, 2014	95
Local Digest M/O 2014 Comparison to 2013	96
Property Tax Rollback – Bond – May 6, 2014	97
2014 Preliminary Tax Information from County Assessor's Office-May 6, 2014	98
Five Year History of Levy	100
2012 Sales Tax Ratio Study	101

TABLE OF CONTENTS (continued)

Operating Overview

Summary	107
Basis of Accounting	108
Revenue Sources	111
QBE Program Earnings	112
Capital Outlay Overview	113

<u>General Fund Rev & Exp Detail</u>	Appendix A
---	------------

<u>QBE Expenditures by Program</u>	Appendix B
---	------------

<u>Georgia Department of Education State Allotments</u>	Appendix C
--	------------

<u>Strategic Work Session Presentations</u>	Appendix D
--	------------

<u>2013 Education Legislation</u>	Appendix E
--	------------

<u>Additional Ad Hoc Budget Committee Departmental Presentations</u>	Appendix F
---	------------

SCHOOL BOARD MEMBERS

Janet Read - Chair

First Took Office January 2005

Re-elected 2008, 2012

Term Expires December 2016

Kyla Cromer - District 1

First Took Office July 2014

Term Expires November 2014

Robert Rechsteiner – District 4

First Took Office November 2005

Re-Elected 2006, 2010

Term Expires December 2014

Patsy Jordan – District 2

First Took Office January 2013

Term Expires December 2016

Rob Usher-District 5

First Took Office January 2011

Term expires December 2014

Michael Geist—District 3

First Took Office January 2011

Term Expires December 2014

Robert Wofford-District 6

First Took Office January 2011

Term Expires December 2014

Dr. Frank R. Petruzielo
Superintendent of Schools



PRINCIPAL OFFICIALS

DR. FRANK R. PETRUZIELO
SUPERINTENDENT OF SCHOOLS

Dr. Brian Hightower, Deputy Superintendent
School Operations, Programs and Support

Bobby Blount, Assistant Superintendent
Accountability Technology and Strategic Planning

Letitia Cline, Assistant Superintendent
Educational Programs, Student Support, and
Professional Development

Candler Howell, Assistant Superintendent
Financial Management

Trey Olson, Assistant Superintendent
Personnel Management

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



SUPERINTENDENT'S CABINET

The Superintendent's Cabinet is comprised of the School District's senior staff members. This group of top managers is responsible for addressing the Major System Priorities. Directly accountable to the Superintendent of Schools, the Cabinet provides input to the Superintendent on major operational, programmatic, and fiscal issues that affect the school system.

DR. FRANK R. PETRUZIELO **SUPERINTENDENT OF SCHOOLS**

Dr. Brian Hightower, Deputy Superintendent
School Operations, Programs and Support

Bobby Blount, Assistant Superintendent
Accountability Technology and Strategic Planning

Letitia Cline, Assistant Superintendent
Educational Programs, Student Support, and
Professional Development

Candler Howell, Assistant Superintendent
Financial Management

Trey Olson, Assistant Superintendent
Personnel Management

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

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

Mark Kissel, Chief of Police

Melissa Whatley, Administrative Assistant to the Superintendent



AGENDA PREPARATION GROUP

FY 2013-14

The Agenda Preparation Group (APG) insures that staff at all levels of the school system are fully informed of pending School Board Agenda items. This group reviews each agenda item before the school Board considers it in public session, and provides a unique opportunity for central office, area office, and school-based staff members to discuss pending Board Agenda Items and to review their potential impact. In addition, this group provides the Superintendent with broad input and feedback on major issues affecting the school system.

Dr. Brian Hightower, Deputy Superintendent, School Operations, Programs and Support
Bobby Blount, Assistant Superintendent, Accountability, Technology, and Strategic Planning
Letitia Cline, Assistant Superintendent, Educational Programs, Student Support and Professional Development
Candler Howell, Assistant Superintendent, Financial Management
Trey Olson, Assistant Superintendent, Personnel Management
Bill Sebring, Assistant Superintendent, Support Services and Facilities/Construction Management
Don Corr, Director, Staffing
Ron Dunnavant, Director, School Operations
Tim Feltner, Director, Technology Services/Data Communications
Charlette Green, Director, Special Education
Barbara Jacoby, Director, Public Information, communications and Partnerships
Ken Johnson, Director, Transportation
Dr. Pat Kearns, Director, Academic Standards, Professional/Staff Development and Career Pathways
Julie Little, Director, Risk Management/Safety/Benefits
Susan McCarthy, Director School Improvement
Dr. Gayle McLaurin, Director, Student Assessment
Kenneth Owen, Director, Grants Accounting, Internal Audits and Budgets
Mike Vernor, Director, School Operations
Dr. Pam Ballato, Supervisor, Special Education
Debbie Childress, Supervisor Instructional Technology
Cathy Elliott, Supervisor Staffing
Dr. Leslie Lewis, Supervisor Staffing
Mike McGowan, Supervisor, Strategic Planning
Jackie Miller, Supervisor, Professional Development
Shannon Nolan, Supervisor, Purchasing
Phil Parrott, Supervisor, Construction
Susan Ritchie, Supervisor, Special Education
Susan Turner, Supervisor, School Food Service
Steve Werner, Supervisor, Construction
Mark Kissel, Chief of School Police
Mitchell Hamilton, Coordinator, Planning/Forecasting
Teresa Henry, Coordinator, Federal Programs
Carrie McGowan, Coordinator, Community Relations and Publications
Dr. Bob Eddy, Administrator on Special Assignment
Kathleen Chandler, Principal, Johnston Elementary School
Les Conley, Principal, Oak Grove Elementary School
Cindy Cooper, Principal, Dean Rusk Middle School
Mark Smith, Principal, Woodstock Middle School
Dr. Pam Smith, Principal, Avery Elementary School
Dr. Susan Zinkil, Principal, Teasley Middle School
Melissa Whatley, Executive Administrative Assistant to the Superintendent
Penny Dempsey, Administrative Assistant to the Superintendent



AD HOC BUDGET COMMITTEE

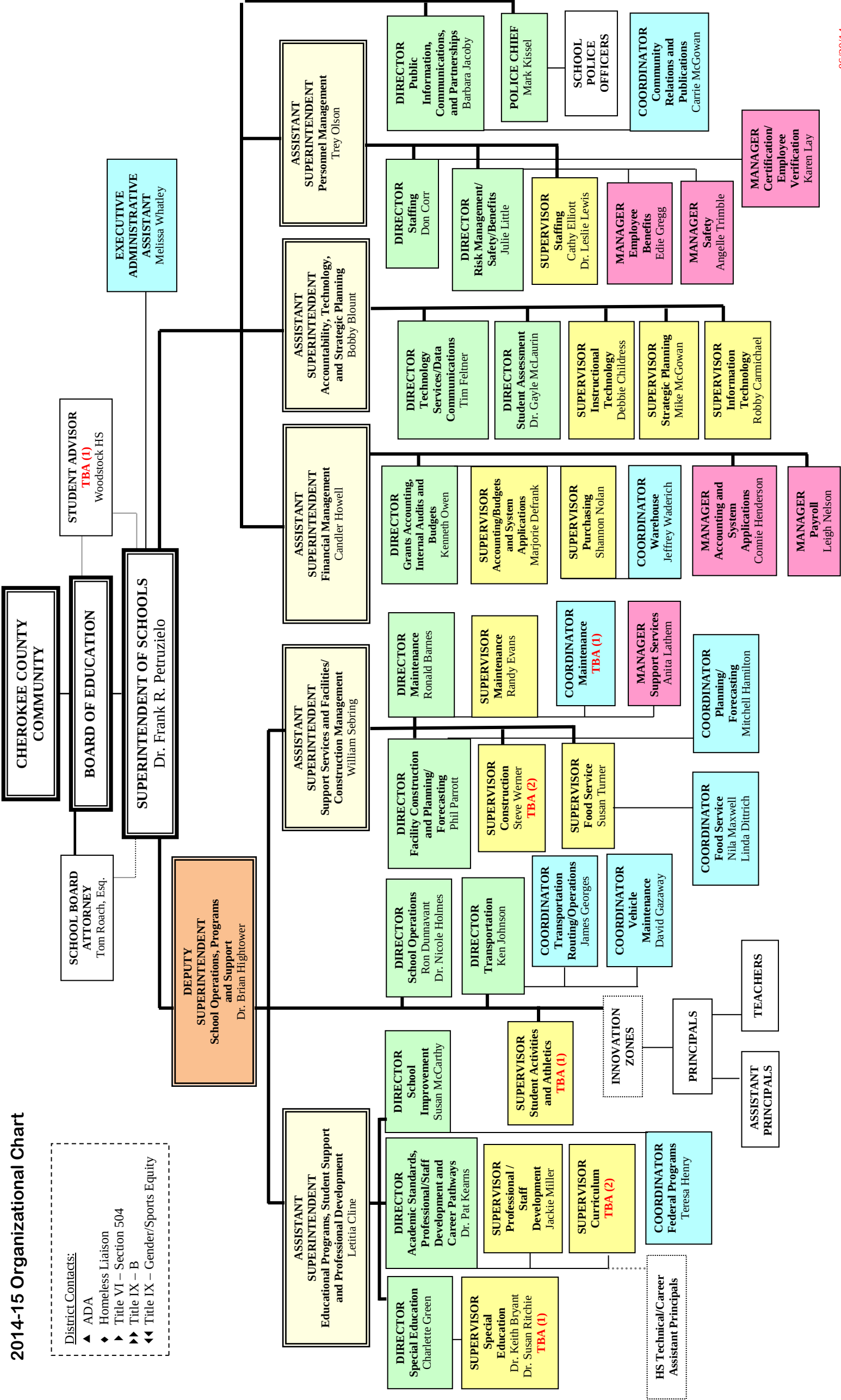
FY 2013-14

(For Preparation of the FY 2014-15 Budget)

Candler Howell, Assistant Superintendent, Financial Management (Co-Chair)
Kenneth Owen, Director, Grants Accounting, Internal Audits and Budgets (Co-Chair)
Dr. Brian Hightower, Deputy Superintendent, School Operations, Programs and Support
Bobby Blount, Assistant Superintendent, Accountability, Technology, and Strategic Planning
Letitia Cline, Assistant Superintendent, Educational Programs, Student Support and Professional Development
Trey Olson, Assistant Superintendent, Personnel Management
Bill Sebring, Assistant Superintendent, Support Services and Facilities/Construction Management
Don Corr, Director, Staffing
Ron Dunnavant, Director, School Operations
Tim Feltner, Director, Technology Services/Data Communications
Charlette Green, Director, Special Education
Barbara Jacoby, Director, Public Information, communications and Partnerships
Ken Johnson, Director, Transportation
Dr. Pat Kearns, Director, Academic Standards, Professional/Staff Development and Career Pathways
Julie Little, Director, Risk Management/Safety/Benefits
Dr. Gayle McLaurin, Director, Student Assessment
Mike Vernor, Director, School Operations
Mike McGowan, Supervisor, Strategic Planning
Jackie Miller, Supervisor, Professional Development
Phil Parrott, Supervisor, Construction
Susan Turner, Supervisor, School Food Service
Mark Kissel, Chief of School Police
Teresa Henry, Coordinator, Federal Programs
Carrie McGowan, Coordinator, Community Relations and Publications
Kathleen Chandler, Principal, Johnston Elementary School
Les Conley, Principal, Oak Grove Elementary School
Cindy Cooper, Principal, Dean Rusk Middle School
Mark Smith, Principal, Woodstock Middle School
Dr. Pam Smith, Principal, Avery Elementary School
Dr. Susan Zinkil, Principal, Teasley Middle School
Melissa Whatley, Executive Administrative Assistant to the Superintendent

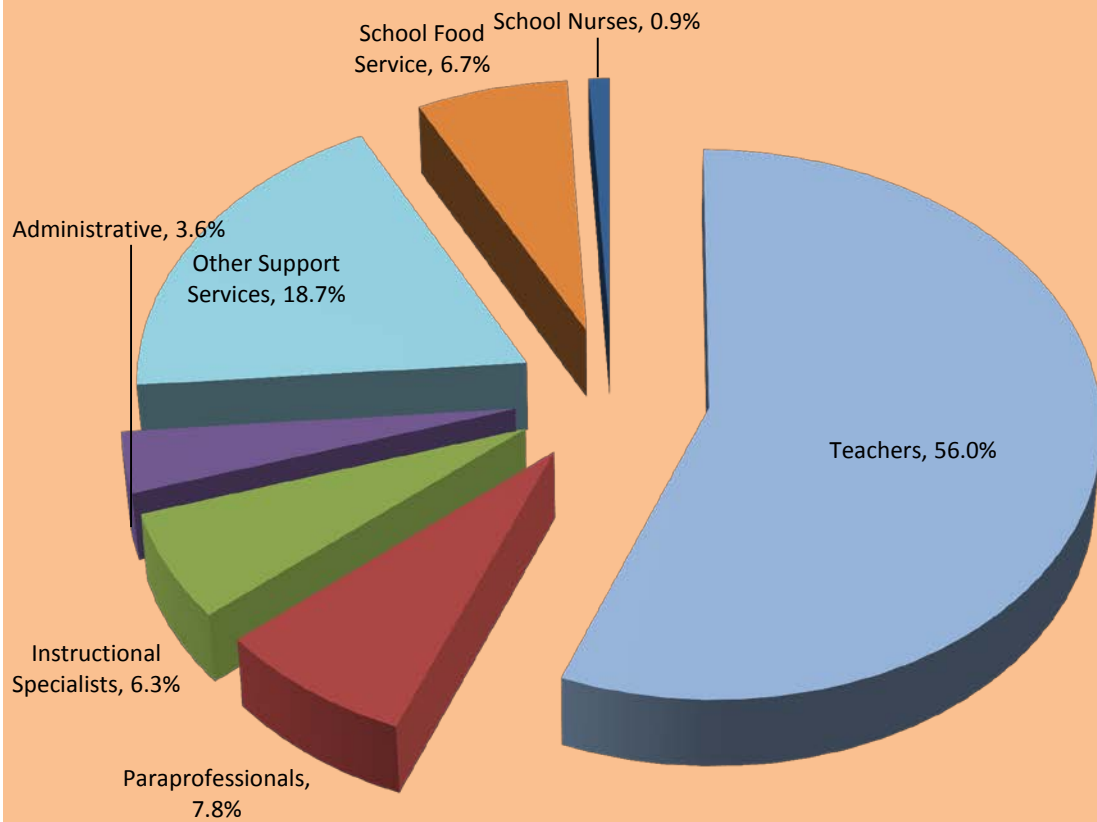


2014-15 Organizational Chart



SCHOOL STAFF

2014-15



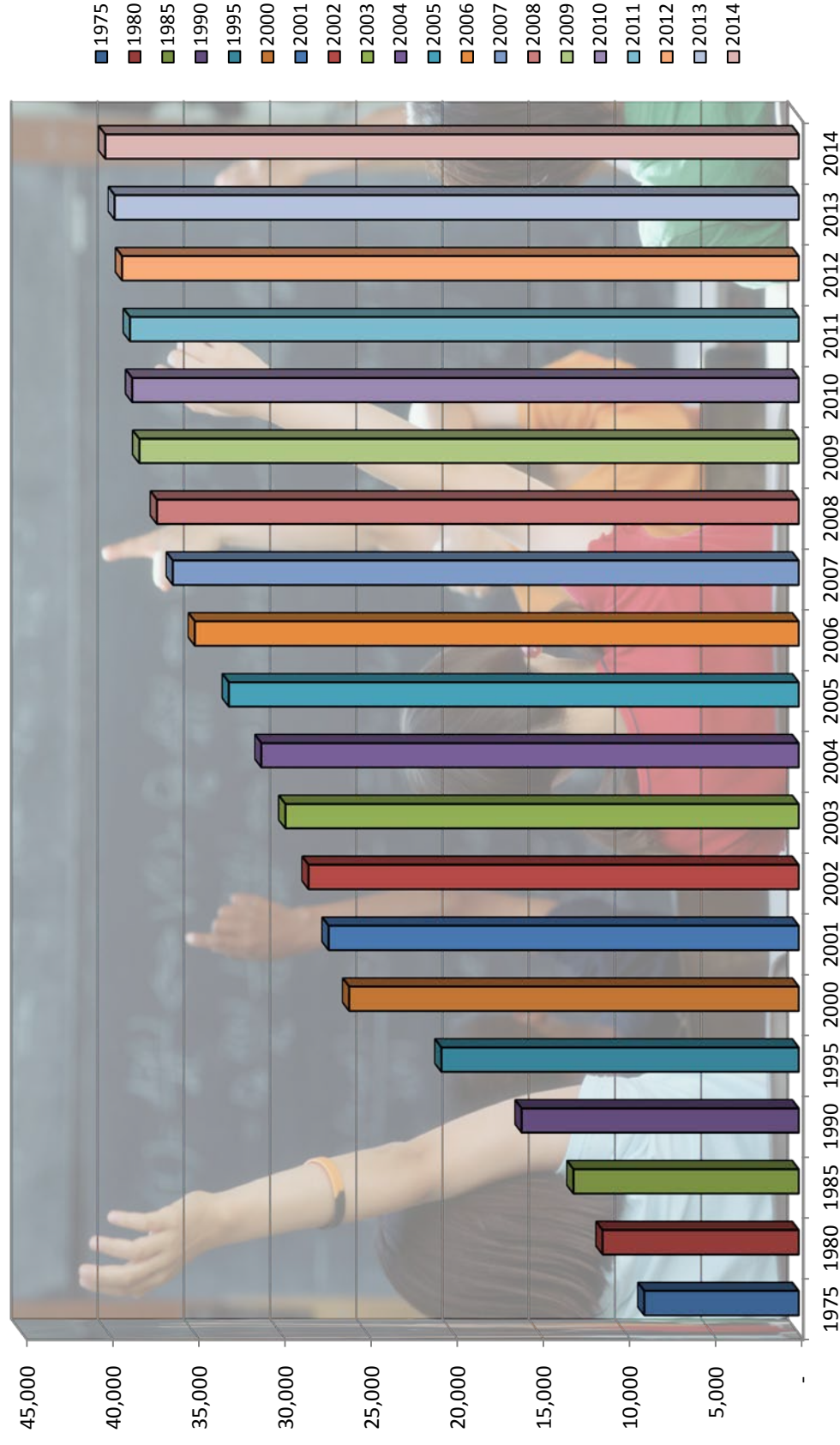
CHEROKEE COUNTY ENROLLMENT SUMMARY BY YEAR
SEPTEMBER 1973 - PROJECTED SEPTEMBER 2014

<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%
Projected September 2014	40,200	556	1.4%

Cherokee County Enrollment

Summary by Year

September 1975 - Projected September 2014



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.



Decision-Making Guidelines

- School Board's Accountability Policy and Major System Priorities
- State Funding Cuts / State "Austerity" Budget Cuts / Reduced for 2014-15
- Increased Property Digest Valuation
- Operational and Capital Outlay Needs
 - Staffing (Teachers/Support Staff)
 - Transportation (Buses/Bus Drivers)
 - Cost of Opening and Staffing New/Replacement Schools
 - Market Cost Increases (e.g., Fuel, Utilities, Insurance)
 - Capital Outlay Needs (Schools/Classrooms/Technology/School Sites)
- Competitive Employee Compensation & Benefits



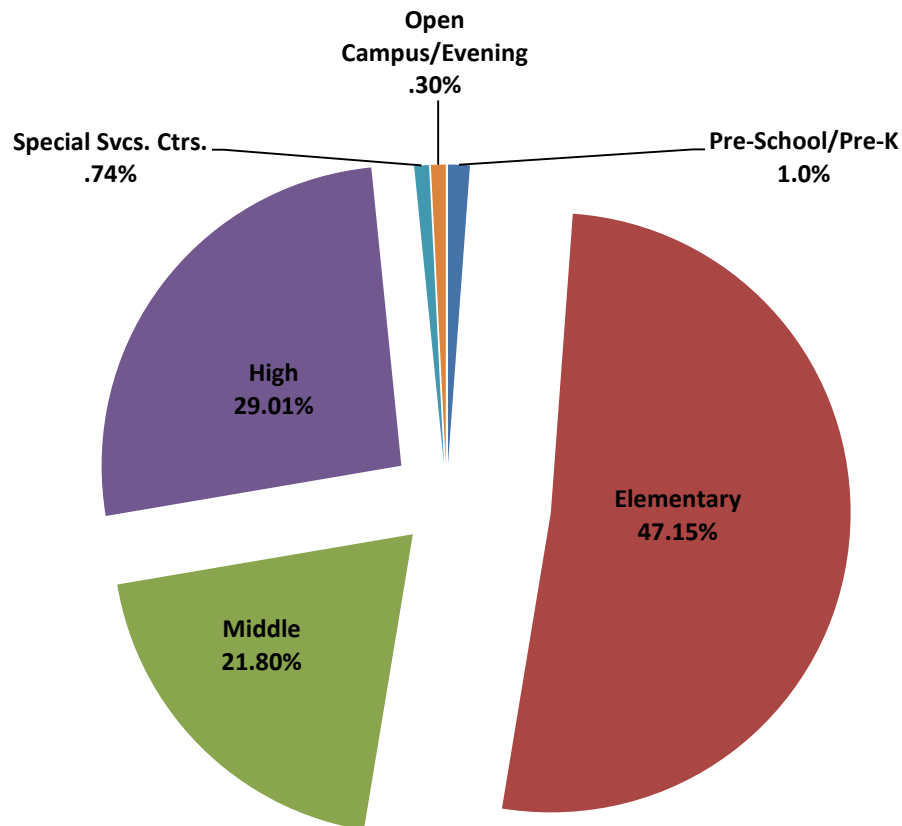
Major System Priorities

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 high 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.



“FACTS AT A GLANCE”

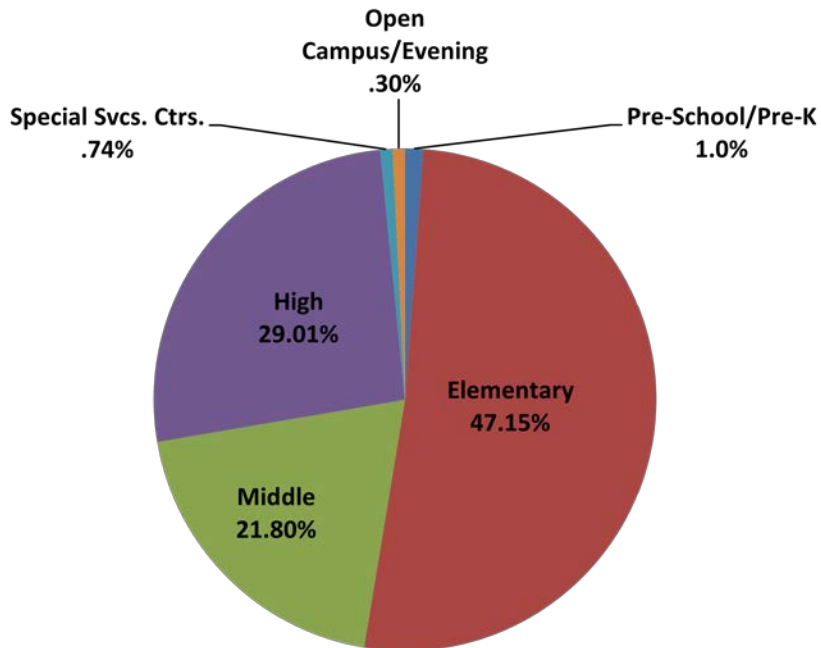
- ◆ In addition to being one of the fastest growing school districts in the state and nation, the district has served the educational needs of over 39,644 students in the 2013-14 school year.
 - ◆ The district continues to experience student population growth with an additional 556 students projected for the 2014-15 school year.
 - ◆ The following is a brief overview of the District. It is not all-inclusive, but it does provide a flavor of its breadth and scope.
-



CHEROKEE COUNTY SCHOOL DISTRICT

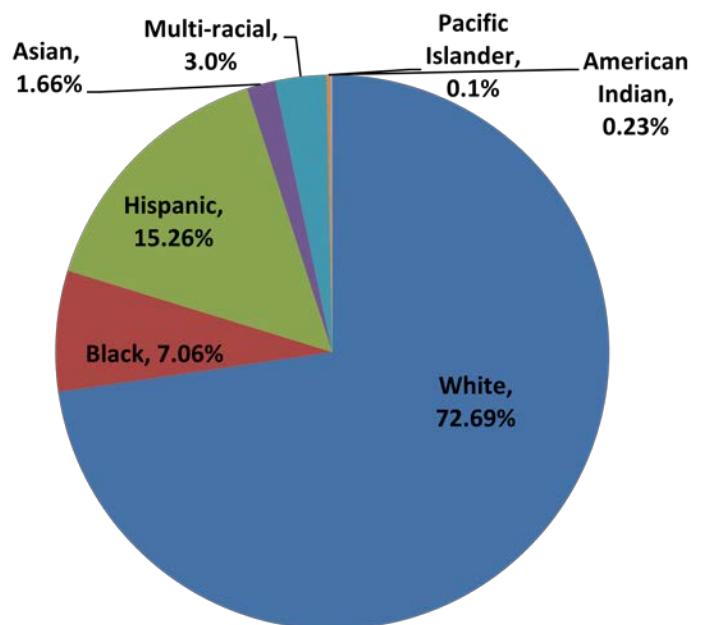
CHEROKEE COUNTY SCHOOL DISTRICT

FACTS AT A GLANCE



Racial/Ethnic Composition (2013-14)

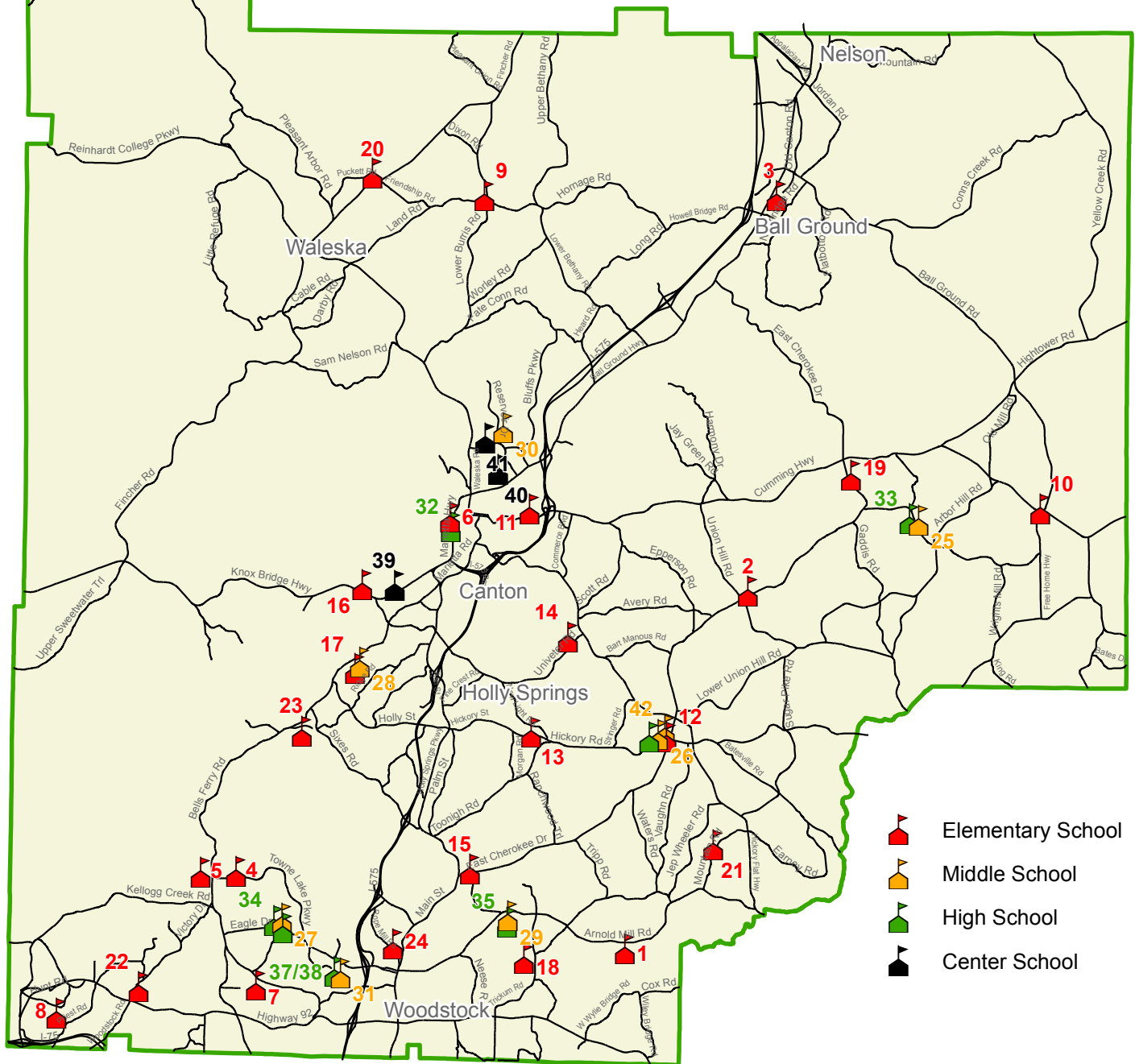
	<u>% of Total</u>
White	72.69%
Black	7.06%
Hispanic	15.26%
Asian	1.66%
Multi-racial	3.0%
American Indian	0.23%
Pacific Islander	0.1%



Projected Personnel August 2014

Instructional Staff (Teachers)	2,741
Non-Certified Staff	<u>1,493</u>
Total Staff Projected	4,234

Cherokee County School District
2014-15 School Directory
Dr. Frank R. Petruzielo, Superintendent of Schools



-  Elementary School
-  Middle School
-  High School
-  Center School

- | | | | |
|--------------------------|-----------------------------|----------------------------|------------------------------------|
| 1 - Arnold Mill ES (K-5) | 12 - Hickory Flat ES (K-6) | 23 - Sixes ES (K-5) | 34 - Etowah HS (9-12) |
| 2 - Avery ES (K-5) | 13 - Holly Springs ES (K-6) | 24 - Woodstock ES (K-5) | 35 - River Ridge HS (9-12) |
| 3 - Ball Ground ES (K-6) | 14 - Indian Knoll ES (K-6) | 25 - Creekland MS (6-8) | 36 - Sequoyah HS (9-12) |
| 4 - Bascomb ES (K-5) | 15 - FD Johnston ES (K-5) | 26 - Dean Rusk MS (7-8) | 37 - Woodstock HS (9-12) |
| 5 - K. Boston ES (K-5) | 16 - Knox ES (K-6) | 27 - E.T. Booth MS (6-8) | 38 - Polaris Evening Program |
| 6 - Canton ES (K-6) | 17 - Liberty ES (K-5) | 28 - Freedom MS (6-8) | 39 - ACE Academy |
| 7 - Carmel ES (K-5) | 18 - Little River ES (K-5) | 29 - Mill Creek MS (6-8) | 40 - L.R. Tippens Education Center |
| 8 - Clark Creek ES (K-5) | 19 - Macedonia ES (K-5) | 30 - M.A. Teasley MS (7-8) | 41 - Ralph Bunche Center |
| 9 - Clayton ES (K-6) | 20 - R.M. Moore ES (K-6) | 31 - Woodstock MS (6-8) | 42 - Dean Rusk MS Replacement* |
| 10 - Free Home ES (K-5) | 21 - Mountain Road ES (K-6) | 32 - Cherokee HS (9-12) | * Under Construction |
| 11 - Hasty ES (K-6) | 22 - Oak Grove ES (K-5) | 33 - Creekview HS (9-12) | |

CHEROKEE COUNTY SCHOOL DISTRICT 2014-15 SCHOOL LISTING

Dr. Frank R. Petruzielo, Superintendent of Schools

ARNOLD MILL ES

710 Arnold Mill Road
Woodstock, GA 30188
(770) 592-3510
Ms. Kerry Martin, Principal

AVERY ES

6391 East Cherokee Drive
Canton, GA 30115
(770) 479-6200
Dr. Pam Smith, Principal

BALL GROUND ES

321 Valley Street
Ball Ground, GA 30107
(770) 735-3366
Dr. Keith Ingram, Principal

BASCOMB ES

1335 Wyngate Parkway
Woodstock, GA 30189
(770) 592-1091
Ms. Ruth Flowers, Principal

K. BOSTON ES

105 Othello Drive
Woodstock, GA 30189
(770) 924-6260
Ms. B. Joey Moss, Principal

CANTON ES

712 Marietta Highway
Canton, GA 30114
(770) 720-6100
Ms. Beth Long, Principal

CARMEL ES

2275 Bascomb Carmel Road
Woodstock, GA 30189
(770) 926-1237
Ms. Paula Crumbley, Principal

CLARK CREEK ES

3219 Hunt Road
Acworth, GA 30102
(770) 721-5800
Dr. Jennifer Scrivner, Principal

CLAYTON ES

221 Upper Burris Road
Canton, GA 30114
(770) 479-2550
Mr. John Hultquist, Principal

FREE HOME ES

12525 Cumming Highway
Canton, GA 30115
(770) 887-5738
Ms. Karen Carl, Principal

HASTY ES

205 Brown Industrial Pkwy.
Canton, GA 30114
(770) 479-1600
Mr. Izell McGruder, Principal

HICKORY FLAT ES

2755 East Cherokee Drive
Canton, GA 30115
(770) 345-6841
Ms. Whitney Nolan, Principal

HOLLY SPRINGS ES

1965 Hickory Road
Canton, GA 30115
(770) 345-5035
Dr. Dianne Steinbeck, Principal

INDIAN KNOLL ES

3635 Univeter Road
Canton, GA 30115
(770) 721-6600
Dr. Ann Gazell, Principal

F. D. JOHNSTON ES

2031 East Cherokee Drive
Woodstock, GA 30188
(770) 928-2910
Ms. Kathleen Chandler, Principal

KNOX ES

151 River Bend Way
Canton, GA 30114
(770) 345-4307
Ms. Tammy Sandell, Principal

LIBERTY ES

10500 Bells Ferry Road
Canton, GA 30114
(770) 345-6411
Mr. Doug Knott, Principal

LITTLE RIVER ES

3170 Trickum Road
Woodstock, GA 30188
(770) 926-7566
Dr. Christian Kirby, Principal
LITTLE RIVER PRESCHOOL
(770) 926-2398
Ms. Donna Adams, Administrator

MACEDONIA ES

10370 East Cherokee Drive
Canton, GA 30115
(770) 479-3429
Ms. Tammy Castleberry, Principal

R. M. MOORE ES

1375 Puckett Road
Waleska, GA 30183
(770) 479-3978
Ms. Jan Adamson, Principal

MOUNTAIN ROAD ES

615 Mountain Road
Woodstock, GA 30188
(770) 664-9708
Ms. Jennifer Landry, Principal

OAK GROVE ES

6118 Woodstock Road
Acworth, GA 30102
(770) 974-6682
Mr. Les Conley, Principal
OAK GROVE PRESCHOOL
Ms. Donna Adams, Administrator

SIXES ES

20 Ridge Road
Canton, GA 30114
(770) 345-3070
Ms. Cindy Crews, Principal

WOODSTOCK ES

230 Rope Mill Road
Woodstock, GA 30188
(770) 926-6969
Ms. Kim Montalbano, Principal

CREEKLAND MS

1555 Owens Store Road
Canton, GA 30115
(770) 479-3200
Dr. Deborah Wiseman, Principal

DEAN RUSK MS

4695 Hickory Road
Canton, GA 30115
(770) 345-2832
Ms. Cindy Cooper, Principal

E.T. BOOTH MS

6550 Putnam Ford Road
Woodstock, GA 30189
(770) 721-5500
Ms. Dawn Weinbaum, Principal

FREEDOM MS

10550 Bells Ferry Road
Canton, GA 30114
(770) 345-4100
Ms. Sheila Grimes, Principal

M. A. TEASLEY MS

151 Hickory Log Drive
Canton, GA 30114
(770) 721-5420
Dr. Susan Zinkil, Principal

MILL CREEK MS

442 Arnold Mill Road
Woodstock, GA 30188
(770) 924-5489
Ms. Elaine Daniel, Principal

WOODSTOCK MS

2000 Towne Lake Hills S Dr.
Woodstock, GA 30189
(770) 592-3516
Mr. Mark Smith, Principal

CHEROKEE HS

930 Marietta Highway
Canton, GA 30114
(770) 479-4112
Ms. Debbie Murdock, Principal

CREEKVIEW HS

1550 Owens Store Road
Canton, GA 30115
(770) 720-7600
Dr. Adrian Thomason, Principal

ETOWAH HS

6565 Putnam Ford Road
Woodstock, GA 30189
(770) 926-4411
Mr. Keith Ball, Principal

RIVER RIDGE HS

400 Arnold Mill Road
Woodstock, GA 30188
(770) 591-8450
Mr. Darrell Herring, Principal

SEQUOYAH HS

4485 Hickory Road
Canton, GA 30115
(770) 345-1474
Mr. Elliott Berman, Principal

WOODSTOCK HS

2010 Towne Lake Hills S Dr.
Woodstock, GA 30189
(770) 592-3500
Dr. Paul Weir, Principal
POLARIS EVENING PROGRAM
(770) 926-1662
Dr. Curt Ashley, Administrator

RALPH BUNCHE CENTER

400 Belletta Drive
Canton, GA 30114
(770) 479-4744
Ms. Donna Adams, Administrator

ACE ACADEMY

8871 Knox Bridge Highway
Canton, GA 30114
(770) 345-2005
Mr. Richard Landolt, Principal

L.R. TIPPENS EDUCATION CENTER

8 Glenwood Street
Canton, GA 30114
(770) 720-3550
Ms. Sheryl Gould, Administrator

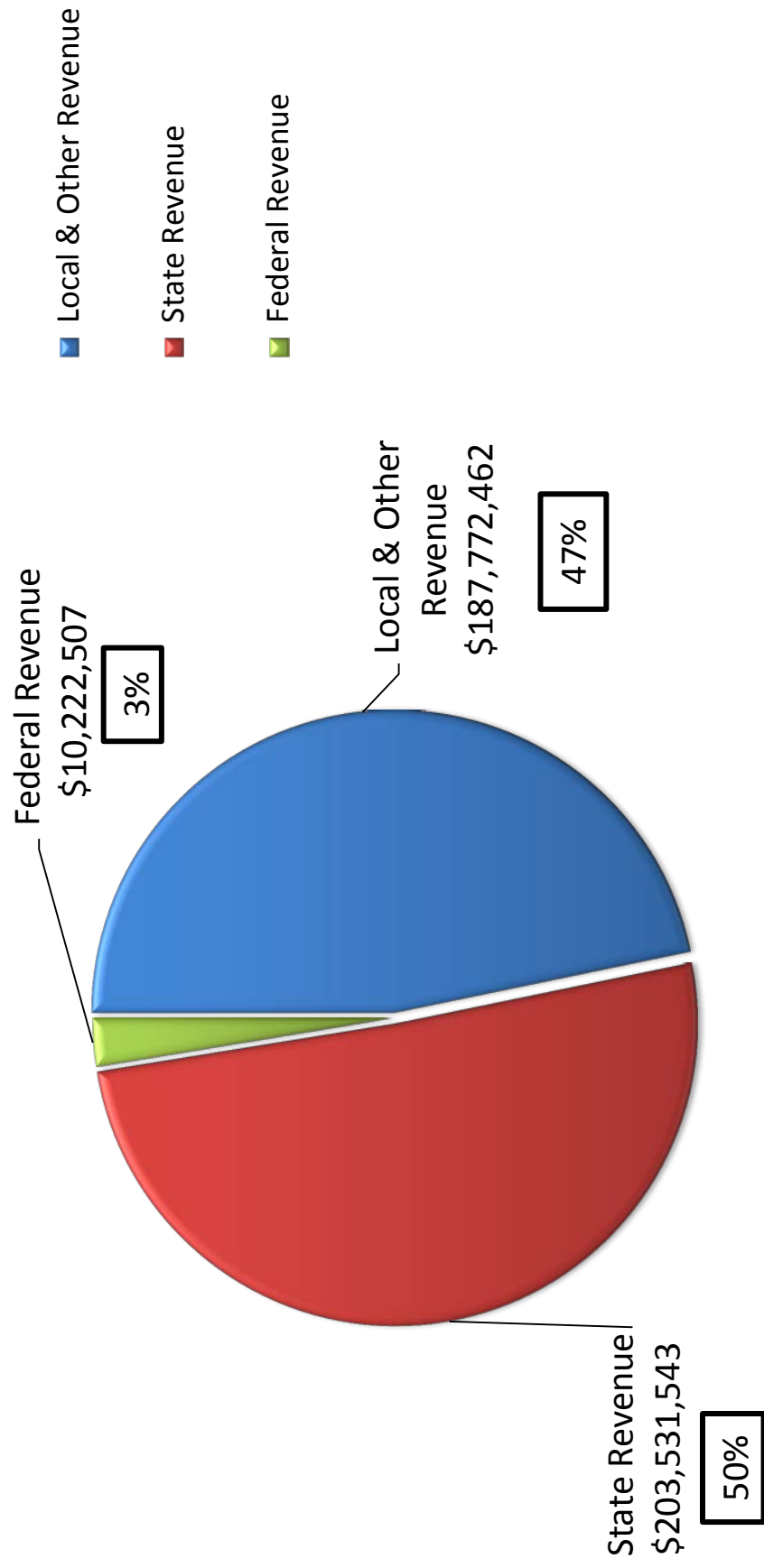
**CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2014 - JUNE 30, 2015**

	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	\$ 187,772,462	\$ 148,595,860	\$ 734,188	\$ 30,944,952	\$ -	\$ 7,484,236	\$ 13,226
State Revenue	203,531,543	175,182,866	15,450,398	-	12,443,201	455,078	-
Federal Revenue	10,222,507	152,000	-	-	1,049,071	9,021,436	-
TOTAL REVENUE	\$ 401,526,512	\$ 323,930,726	\$ 16,184,586	\$ 30,944,952	\$ 13,492,272	\$ 16,960,750	\$ 13,226
INCOMING TRANSFERS	1,288,556	-	-	261,556	-	-	1,027,000
BEGINNING BALANCES	127,215,824	23,779,756	72,618,380	26,592,490	-	2,902,640	1,322,558
TOTAL	\$ 530,030,892	\$ 347,710,482	\$ 88,802,966	\$ 57,798,998	\$ 13,492,272	\$ 19,863,390	\$ 2,362,784
EXPENDITURES							
Instruction	\$ 223,284,986	\$ 215,461,697			\$ 7,823,289		
Pupil Services	14,261,003	10,148,240			4,112,763		
Inst. Improvement	6,881,244	5,860,903			1,020,341		
Media Services	4,586,237	4,586,237			-		
General Admin	2,851,372	2,668,705			182,667		
School Admin	20,606,951	20,606,951			-		
Business Services	2,084,148	2,084,148			-		
Maint & Operation	20,052,544	20,052,544			-		
Transportation	15,346,663	15,287,337			59,326		
Central Support Serv.	3,339,346	3,339,346			-		
Other Support Serv.	1,320,886	-			293,886		\$ 1,027,000
School Food Services	16,960,750	-			-	\$ 16,960,750	
Building Const.	45,642,285	408,000	\$ 45,234,285		-		
Debt Service	47,529,120	18,067,500		\$ 29,461,620	-		
TOTAL EXPENDITURES	\$ 424,747,535	\$ 318,571,608	\$ 45,234,285	\$ 29,461,620	\$ 13,492,272	\$ 16,960,750	\$ 1,027,000
OUTGOING TRANSFERS	1,288,556	1,027,000	-	261,556	-	-	-
ENDING BALANCES	103,994,801	28,111,874	43,568,681	28,075,822	-	2,902,640	1,335,784
TOTAL	\$ 530,030,892	\$ 347,710,482	\$ 88,802,966	\$ 57,798,998	\$ 13,492,272	\$ 19,863,390	\$ 2,362,784

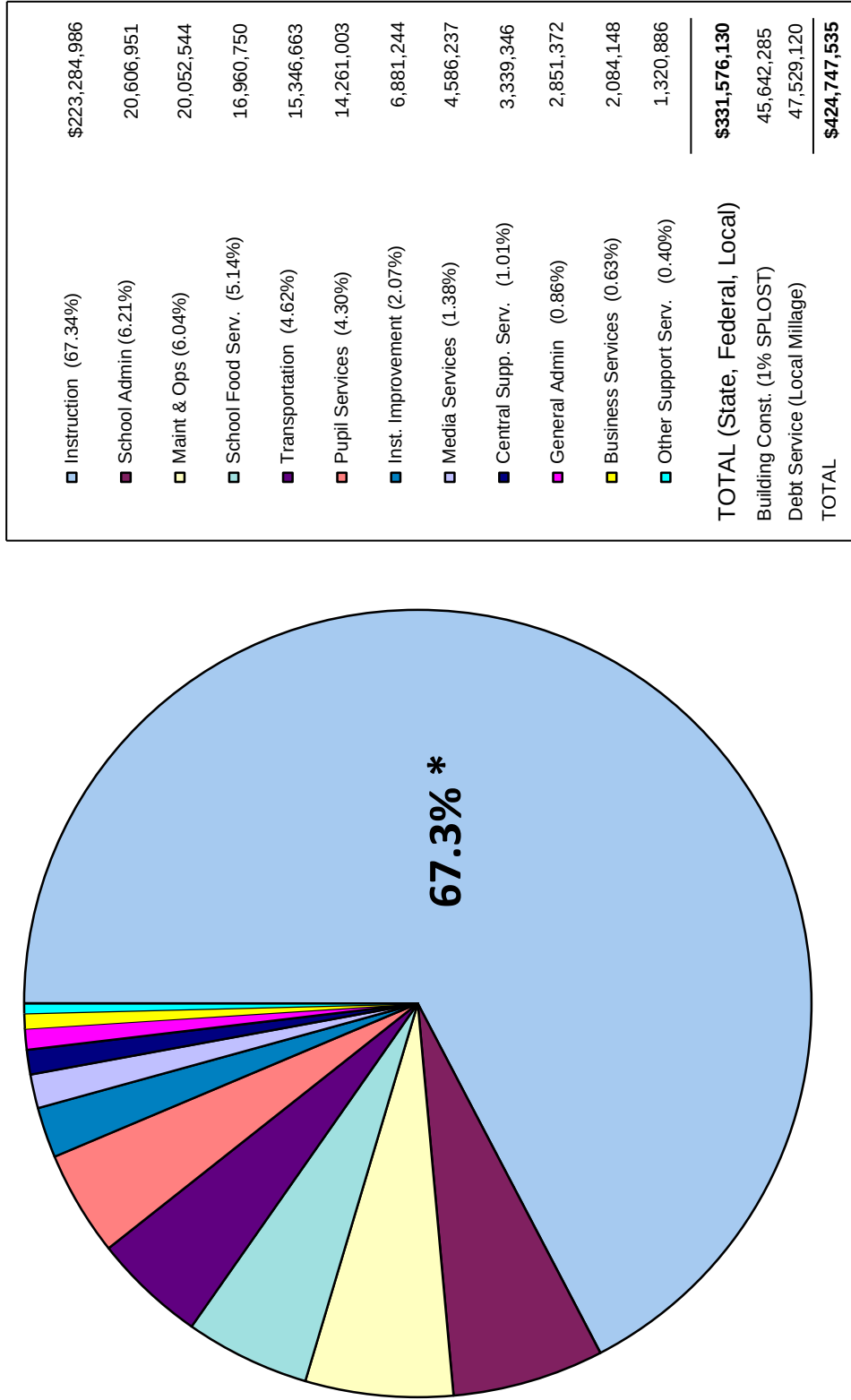
Dr. Frank R. Petruzielo
Superintendent of Schools

Janet Read, Chair
Board of Education

Fiscal Year 2014-15 Total Budgeted Revenues All Funds: \$401,526,512



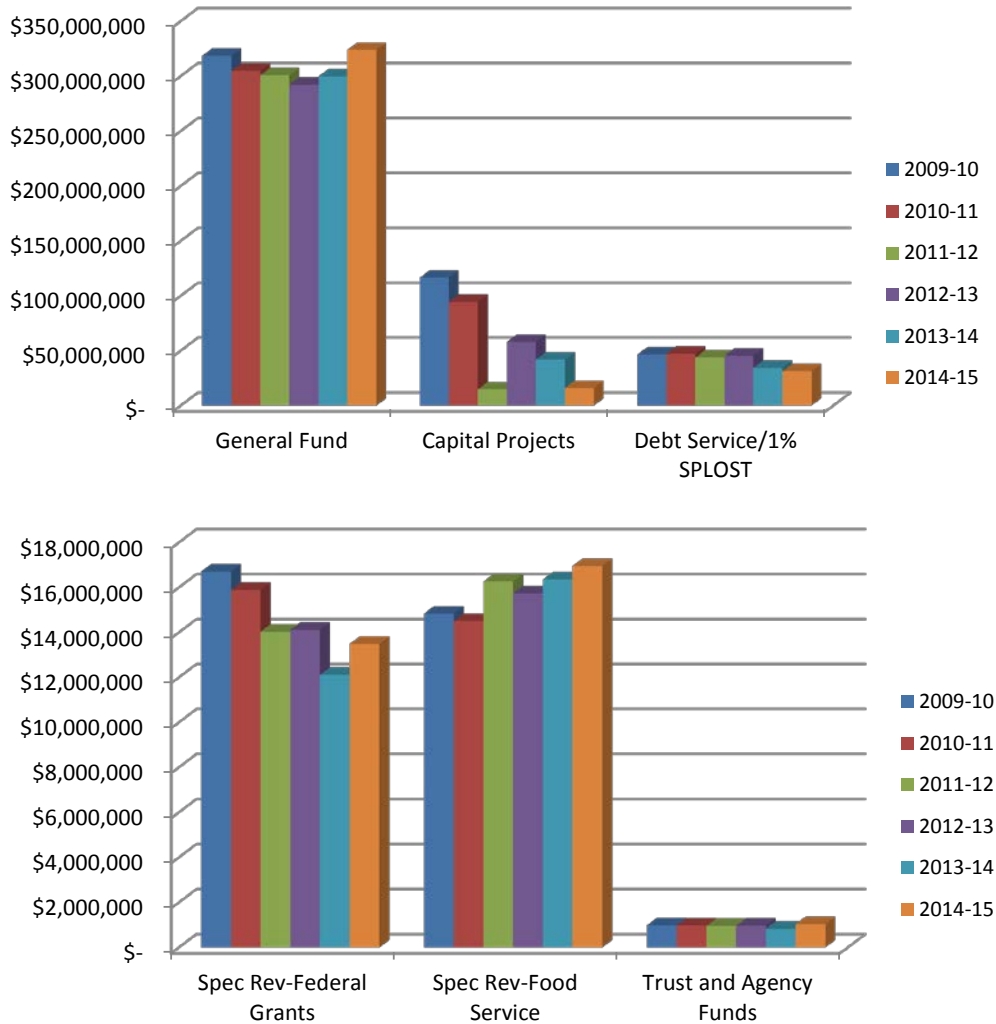
Fiscal Year 2014-15 Budgeted Expenditures All Funds



***School District's Continued Compliance with the State of Georgia's Former 65% Instructional (Classroom) Spending Regulation**

DISTRICT BUDGET All Revenue Sources

The 2014-15 district budget for all revenue sources is \$401.5 Million, a decrease of \$1.3 Million over the prior year. The funding decrease is mostly contributed to the sale of General Obligation Bonds of \$46.8 Million in fiscal year 2013-14 compared to Fiscal Year 2014-15 for Capital Outlay purposes.



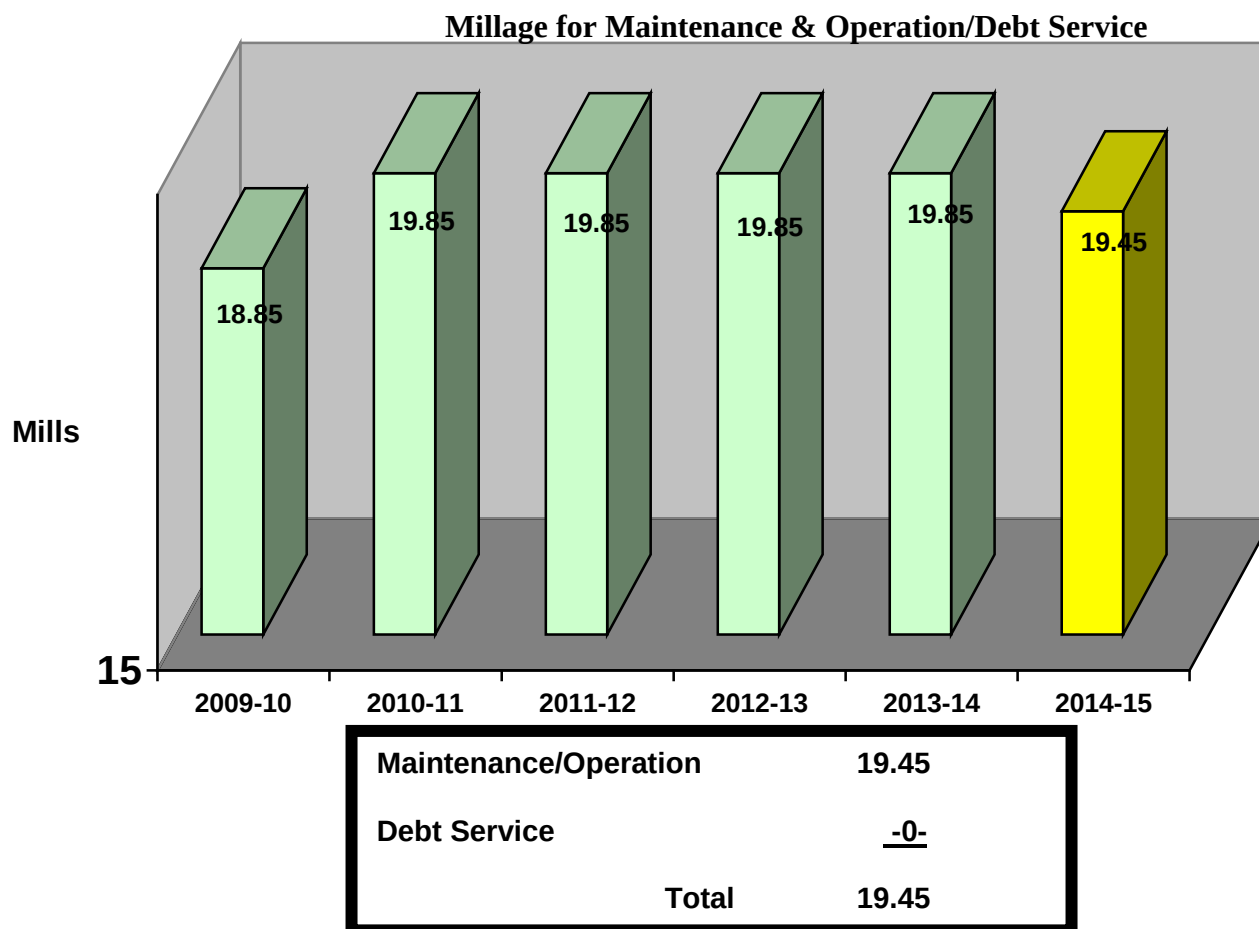
Fund Titles	Tentative 2014-15 Budget	\$ Increase/ (Decrease)	% Increase/ (Decrease)
General Fund	\$ 323,930,726	\$ 24,202,897	7.5%
Capital Projects	16,184,586	(25,680,171)	(62.0%)
Debt Service/1% SPLOST	31,206,508	(3,301,167)	(9.6%)
Special Revenue-Federal Grants	13,492,272	1,377,127	11.3%
Special Revenue-Food Service	16,960,750	601,721	3.6%
Trust and Agency Funds	1,040,226	211,246	25.4%
Sub-Total	\$ 402,815,068	\$ (2,588,347)	(0.7%)
Less Transfers:	(1,288,556)	1,237,136	(49.0%)
TOTAL ALL FUNDS	\$ 401,526,512	\$ (1,351,211)	(0.4%)

COMPARISON OF 2013-14 TO TENTATIVE 2014-15 MILLAGE RATES

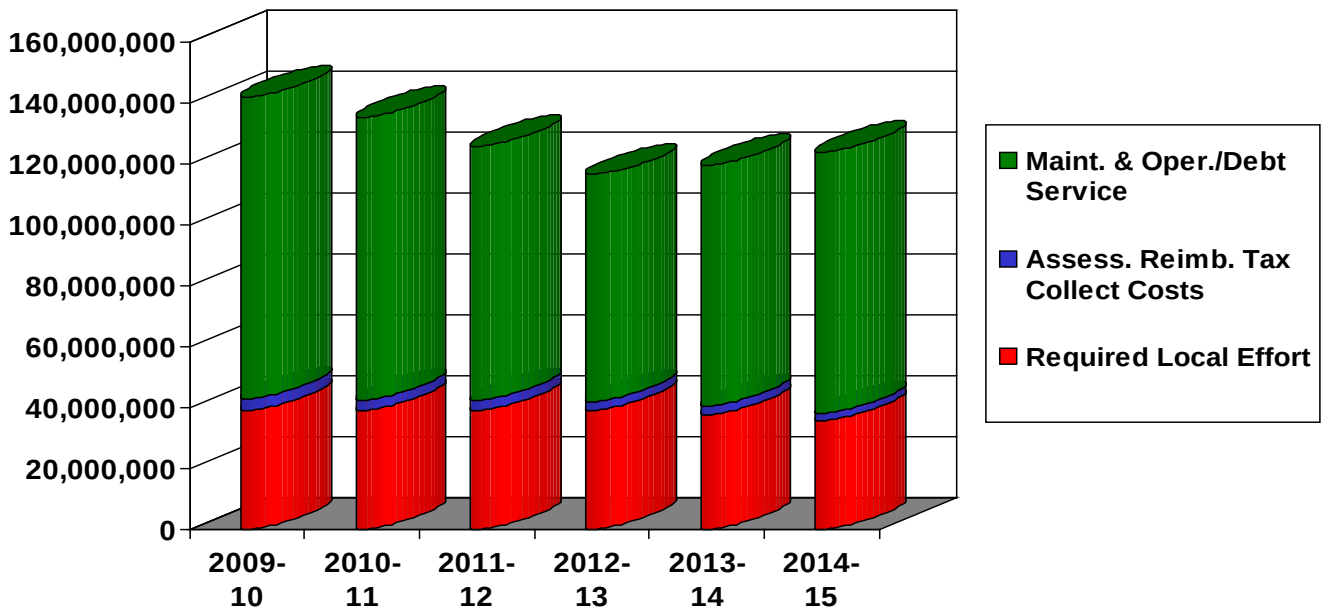
The School District is obligated to contribute a "required local effort" amount determined by the State to be equal to a 5 mill levy on the equalized, adjusted Cherokee County Property Tax Digest to participate in the State's Quality Basic Education (QBE) Program. This required local effort will be \$35,604,671 in 2014-15. 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.

In Fiscal Year 2014-15, the School District will be able to fulfill its promise to Cherokee County Citizens to lower taxes as debt is retired for Capital Outlay Purposes. In FY 2014-15, 4/10's of a mill will be removed as indicated from 19.85 mills levied to 19.45, a savings of approximately \$2.5 Million to taxpayers.

	2013-14 Millage Rates	2014-15 Millage Rates	Increase/ (Decrease)
• Maintenance & Operation Millage State of Georgia Required Local Effort Quality Basic Education	6.25	5.47	(.78)
• Assessment by County Government for Reimbursement of Tax Collection Costs (2.30% to 2.10%)	0.45	0.40	(.05)
• Maint. & Operation	<u>13.15</u>	<u>13.58</u>	<u>.43</u>
TOTAL MILLAGE	<u>19.85</u>	<u>19.45</u>	<u>(0.40)</u>

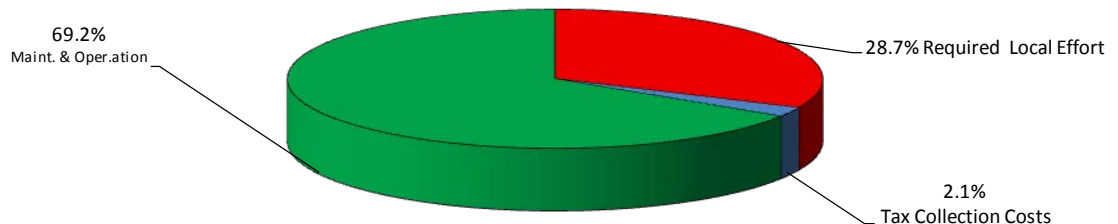


COMPARISON OF 2013-14 TO PROJECTED 2014-15 MILLAGE DOLLARS



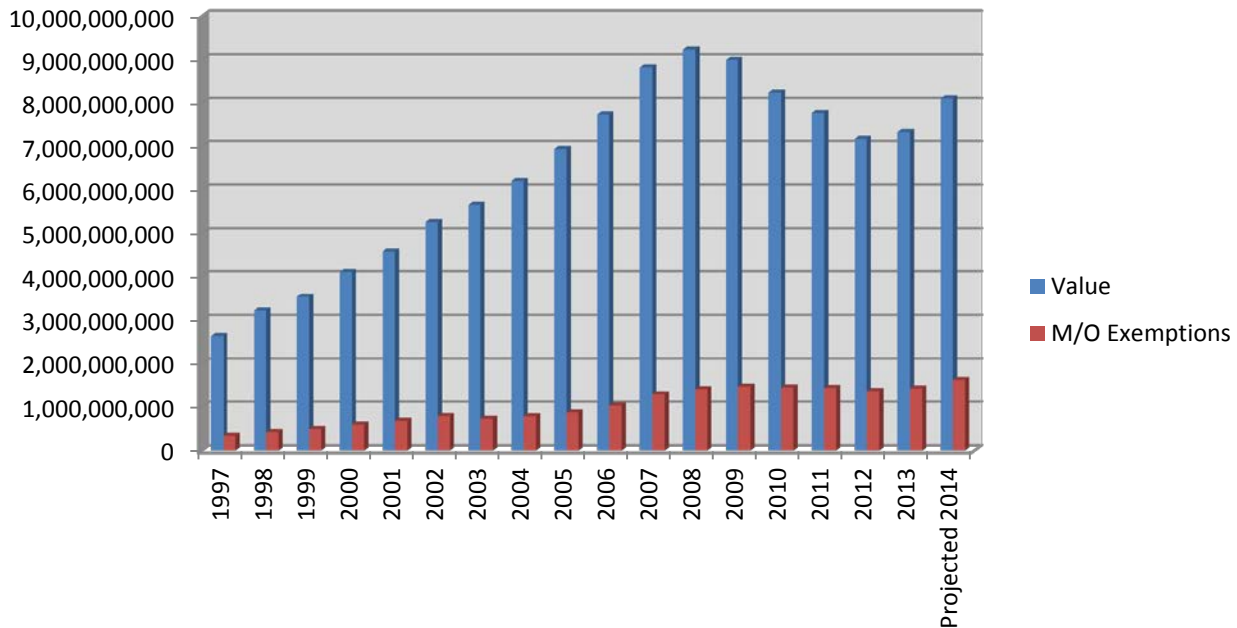
	19.85 Mills 2013-14	19.45 Mills 2014-15	Increase/ (Decrease)
State of Georgia Required Local Effort - Quality Basic Education	\$37,690,088	\$35,604,671	(\$2,085,417)
Assessment for Reimbursement of County for Tax Collection Costs (2.30% to 2.10%)	2,633,328	2,601,995	(31,333)
Maint. & Oper./Debt Service	78,056,743	85,697,855	7,641,112
TOTAL ESTIMATED TAX MILLAGE COLLECTIONS (For Maintenance & Oper./Debt Service)	\$118,380,159 *	\$123,904,521 *	\$5,524,362
*Projected at 100% Tax Collection Rate.			

Tentative 2014-15 Use of Taxes



2014 COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE

Tax Digest Value/M&O Exemptions

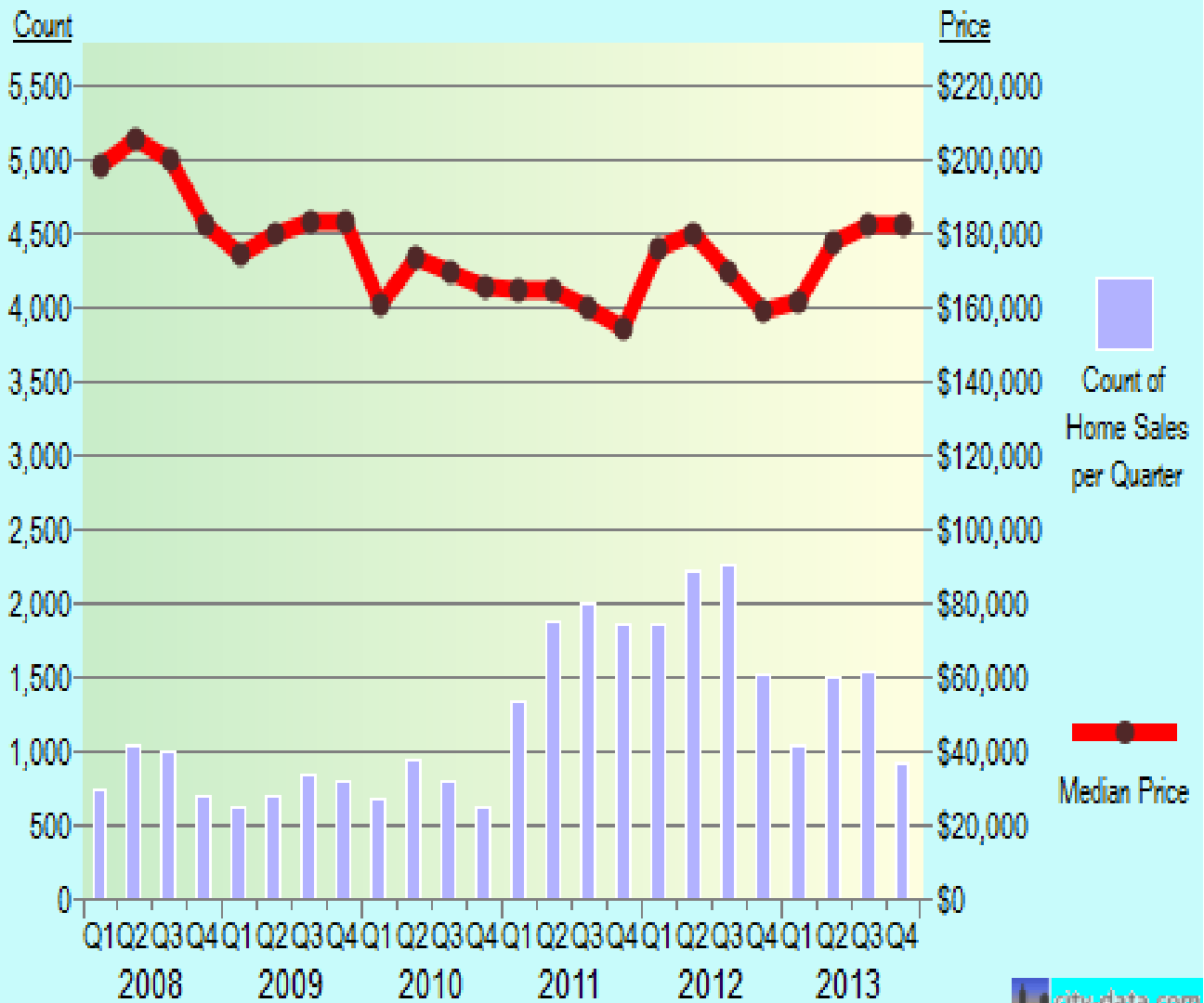


Digest Year	40% Value	M/O Exemptions	Taxable Value	%Increase/ (Decrease)
1997	2,634,332,966	(333,968,200)	2,300,364,766	5.40
1998	3,223,994,956	(418,917,997)	2,805,076,959	22.30
1999	3,541,724,548	(489,161,388)	3,052,563,160	9.80
2000	4,107,600,888	(600,094,625)	3,507,506,263	15.90
2001	4,588,094,545	(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
Projected 2014	8,114,643,032	(1,622,476,341)	6,492,166,691 *	9.80 **

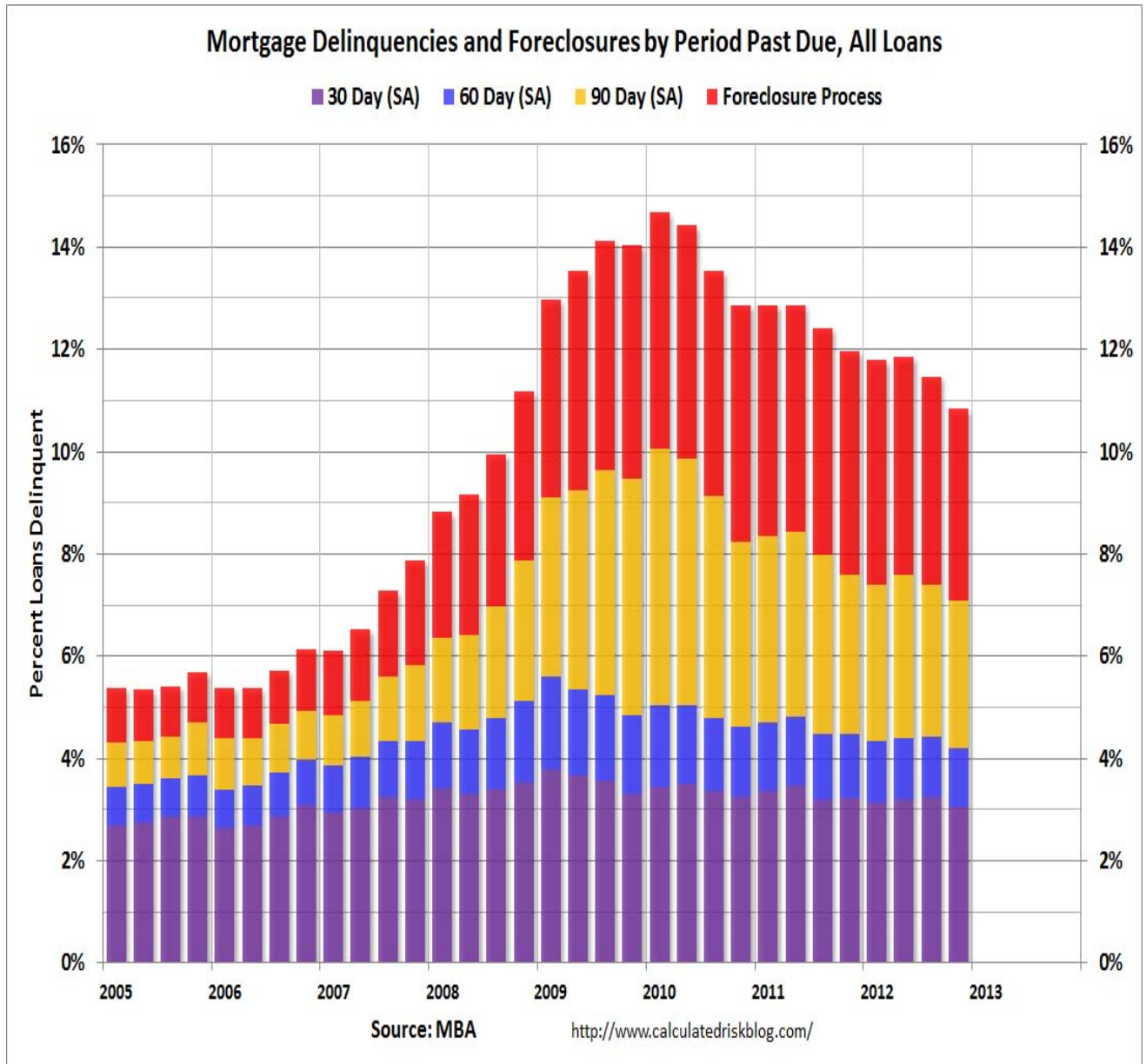
*Gross Taxable Value does not reflect deduction of collection fees charged by County Tax Commissioner.

** Taxable Value and percent increase are preliminary and prior to appeals and adjustments.

Home Sales in Cherokee County, GA



National Housing Market Data



2014-15 FUNDING PRIORITIES – PART I GENERAL FUND

The Superintendent's Recommended FY 2014-15 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:

- | | |
|--|-------------------------|
| ■ Restores the complete work calendar for all employees through the elimination of the current three furlough days. | \$3,035,886 |
| ■ Provides annual salary schedule longevity step and 1% cost-of-living increases for all certified and support staff. | 5,895,227 |
| ■ Provides funding to continue competitive employee fringe benefits and address extraordinary cost increases in Health Insurance and Teacher Retirement. | <u>2,604,131</u> |

TOTAL - I	<u>\$11,535,244</u>
------------------	----------------------------

2014-15 FUNDING PRIORITIES – PART I GENERAL FUND

- 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.

CURRICULUM / STANDARDS INITIATIVES

- | | Included in Staff
Development
Allocation |
|---|--|
| ■ Continues alignment and curriculum mapping revision for Cherokee County School District Student Performance Standards. This will include:
2014-15 Student Performance Standards Training and Implementation: <ul style="list-style-type: none">○ K-12 English/Language Arts○ K-12 Mathematics○ 6-12 Literacy for Social Studies, Science and CTAE | \$196,400 |
| ■ Provides funding for instructional programs and initiatives including: <ul style="list-style-type: none">○ Academic Events and Student Recognitions○ Georgia Lottery Pre-K○ Special Olympics○ SACS/CASI○ Ad Hoc Committees | |
| ■ Provides funding for implementation of Student Performance Standards and continuation of Cherokee's Student Performance Standards in all subject areas through the purchase and utilization of instructional materials and software to support instruction. | 2,315,725 |
| ■ Provides start-up funds for the new/replacement Teasley Middle School to address instructional/curricular needs, including library books/equipment and materials and equipment for connections and academic classes associated with the addition of the 6 th grade. | 80,000 |
| ■ Provides additional funding for increases in ITBS testing to include grades 3, 6, and 8 and CoGAT testing to include grades 2, 4, and 6. | <u>86,760</u> |

2014-15 FUNDING PRIORITIES – PART I GENERAL FUND

■ Provides Professional Development and training funds to:	Included in Professional Development Allocations
o Continue professional learning and development/training of employees at all levels.	
o Continue funding for individual schools to promote the use of job-embedded, professional learning and school improvement.	Included in Professional Development Allocations
o Continue support of Student Performance Standards.	Included in Professional Development Allocations and Race to the Top Allocations
o Provide funding for new evaluation training and support components for certified staff.	
o Provide funding for new evaluation training and support components for certified staff.	Included in Race to the Top Allocation
o Provide funding for training necessary for continued initiatives such as Science, Technology, Engineering and Math (STEM) and Fine Arts Integration.	Included in Professional Development Allocations and Race to the Top Allocation
TOTAL – II	<u>\$2,678,885</u>

2014-15 FUNDING PRIORITIES – PART I

GENERAL FUND

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.

■ Provide districtwide reductions in class size through hiring an additional 69 classroom teachers...with the greatest focus on reducing the number of classes operating near the maximum class sizes in Grades K-5; and hire 24 classroom teachers to address student population growth.	\$4,038,990
■ Restores the hours school nurses are available to students from five and one-half hours to a full six hours each school day.	
■ Restores staffing for other Instructional and Support Services:	
3 Instructional Clerks	\$77,635
2 Instructional Technology Specialists	86,860
2 Instructional Media Clerks	60,557
1 Assistant Principal	69,000
3 Additional School Police	130,000
10 Bus Drivers for Transportation	<u>168,003</u>
	<u>592,005</u>

TOTAL – III **\$4,684,971**

**2014-15 FUNDING PRIORITIES – PART I
GENERAL FUND**

GENERAL FUND SUMMARY

I.	Attract, Retain and Train Teachers	\$11,535,244
II.	Standards and Accountability	2,678,885
III.	Growth	<u>4,684,971</u>
		<u>\$18,899,100</u>

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET (OPERATIONS)
FY 2014-15

FUNDS AVAILABLE

State	\$	175,182,866
Federal		152,000
Local		<u>148,595,860</u>

Total Revenue	\$	323,930,726
----------------------	-----------	--------------------

Beginning Fund Balance 7/1/2014		<u>23,779,756</u>
--	--	--------------------------

Total Funds Available	\$	<u>347,710,482</u>
------------------------------	-----------	---------------------------

EXPENDITURES BY FUNCTION

Instructional (Classroom)	\$	215,461,697
Pupil Services		10,148,240
Improvement of Instructional Services		5,860,903
Educational Media Services (Library)		4,586,237
General Administration		2,668,705
School Administration		20,606,951
Business Services		2,084,148
Operation and Maintenance of Plant		20,052,544
Transportation		15,287,337
Central Support		3,339,346
Facilities		408,000
Transfer Out		1,027,000
Debt Service (Short Term Borrowing)		<u>18,067,500</u>

Total Disbursements	\$	319,598,608
----------------------------	-----------	--------------------

Ending Fund Balance 6/30/2015		<u>28,111,874</u>
--------------------------------------	--	--------------------------

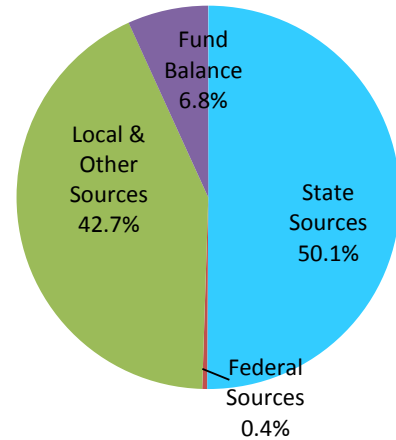
Total	\$	<u>347,710,482</u>
--------------	-----------	---------------------------

GENERAL FUND BUDGET

TENTATIVE 2014-15 REVENUE / APPROPRIATIONS

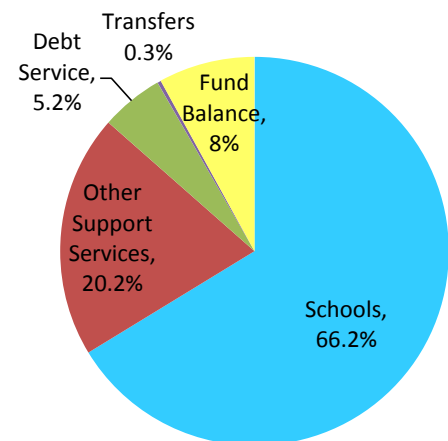
REVENUE

	2014-15 Tentative Budget	Inc/(Dec) Over 2013-14
State Sources	\$ 175,182,866	\$ 17,461,653
Federal Sources	152,000	-
Local & Other Sources	148,595,860	6,741,244
Beginning Fund Balance	23,779,756	1,606,453
TOTAL REVENUE	\$ 347,710,482	\$ 25,809,350

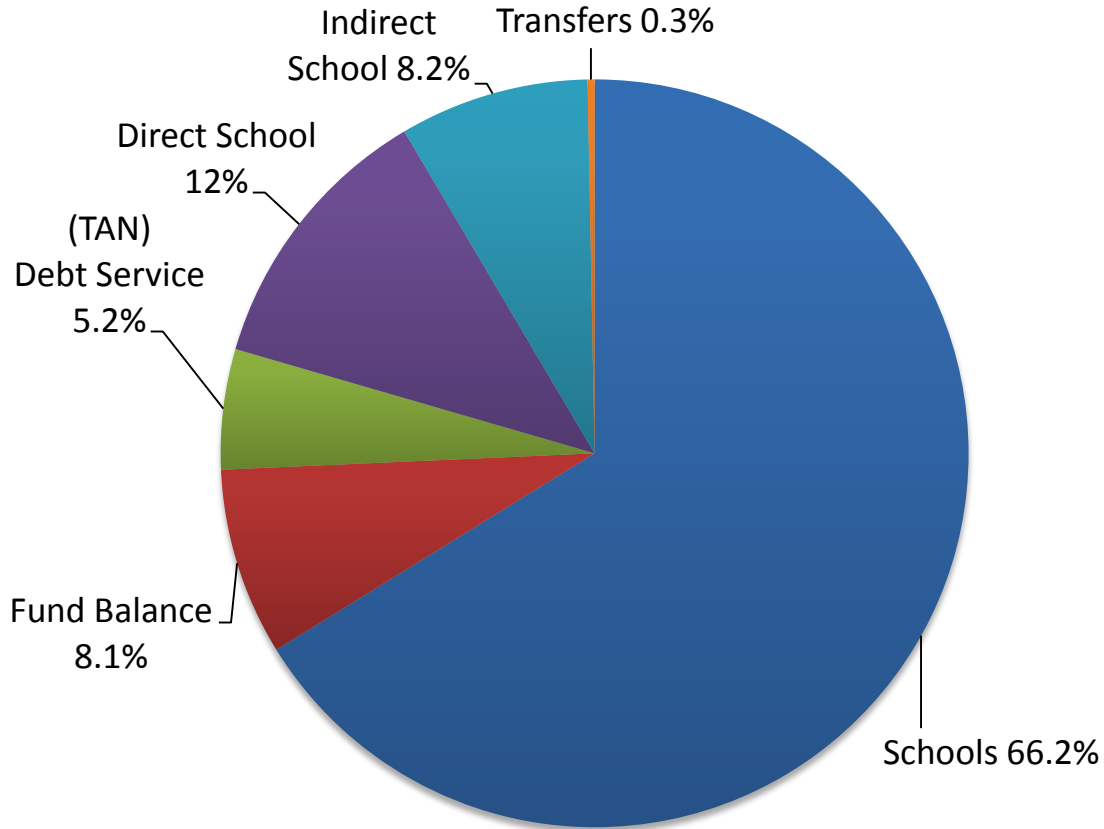


APPROPRIATIONS

	2014-15 Tentative Budget	Inc/(Dec) Over 2013-14
Schools	\$ 230,196,174	\$ 17,531,813
Other Support Services	70,307,934	1,715,419
Debt Service (TAN)	18,067,500	2,030,000
Transfers	1,027,000	200,000
Ending Fund Balance	28,111,874	4,332,118
TOTAL BUDGET	\$ 347,710,482	\$ 25,809,350



**2014-15 BUDGET BREAKDOWN OF GENERAL FUND'S
OTHER SCHOOL SUPPORT SERVICES
BUDGET APPROPRIATIONS**



Direct School Support	Budget	Dept. Appr.
Instructional Improvement	\$ 5,860,903	8.3%
School Administration	20,606,951	29.3%
Transportation	15,287,337	21.7%
Total Direct School Support	\$ 41,755,191	59.3%
Indirect School Support	Tentative Budget	Percent of Dept. Appr.
General Administration	\$ 2,668,705	3.8%
Business Services	2,084,148	3.0%
Maintenance & Operation	20,052,544	28.5%
Central Support Services	3,339,346	4.8%
Other Support Services	-	-
Building Construction	408,000	0.6%
Total Indirect School Support	\$ 28,552,743	40.7%
TOTAL SCHOOL SUPPORT	\$ 70,307,934	100%

GENERAL FUND REVENUE COMPARISON OF 2013-14 TO TENTATIVE 2014-15

	<u>FTE</u>	<u>2014-15 Tentative Budget</u>	<u>Inc/(Dec) Over 2013-14</u>
STATE REVENUE			
QBE Formula Earnings	39,810	\$ 216,907,095	\$ 3,380,768
Categorical Grants			
Pupil Transportation Program		2,032,695	(8,042)
Nursing		748,236	(9,255)
Education Equalization Funding		<u>4,180,813</u>	<u>4,180,813</u>
Total Earnings for Quality Basic Education		\$ 223,868,839	\$ 7,544,284
<u>Less: Current Year Local Fair Share</u>		<u>(35,604,671)</u>	<u>2,085,417</u>
<u>Austerity Reduction</u>		<u>(17,629,020)</u>	<u>7,217,659</u>
State Earnings for Quality Basic Education		\$ 170,635,148	\$ 16,847,360
State QBE Mid-Term Allocation Adjustment	556	3,029,399	2,382,333
Other State Funds		<u>1,518,319</u>	<u>(1,768,040)</u>
TOTAL STATE FUNDING	<u>40,366</u>	\$ 175,182,866	\$ 17,461,653
FEDERAL FUNDS			
Grants		\$ 152,000	\$ -
Federal Stimulus Funds (ARRA)		<u>-</u>	<u>-</u>
TOTAL FEDERAL FUNDS		\$ 152,000	\$ -
LOCAL REVENUE			
School Tax		\$ 126,094,044	\$ 4,668,044
Tuition/Testing		216,200	16,200
Earnings on Investments		15,000	(16,000)
Rental of Property		275,000	(82,000)
Indirect Cost Recoveries		175,000	0
Surplus Property		300,000	125,000
Tax Anticipation Note		18,030,000	2,030,000
Other (e.g., School Reimbursements)		<u>3,490,616</u>	<u>-</u>
TOTAL LOCAL REVENUE		\$ 148,595,860	\$6,741,244
BEGINNING FUND BALANCE			
Including Reserves for Encumbrances, and Inventories			
Carried Forward		<u>23,779,756</u>	<u>1,606,453</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE	40,366	<u>\$ 347,710,482</u>	<u>\$ 25,809,350</u>

GENERAL FUND APPROPRIATIONS COMPARISON OF 2013-14 TO TENTATIVE 2014-15

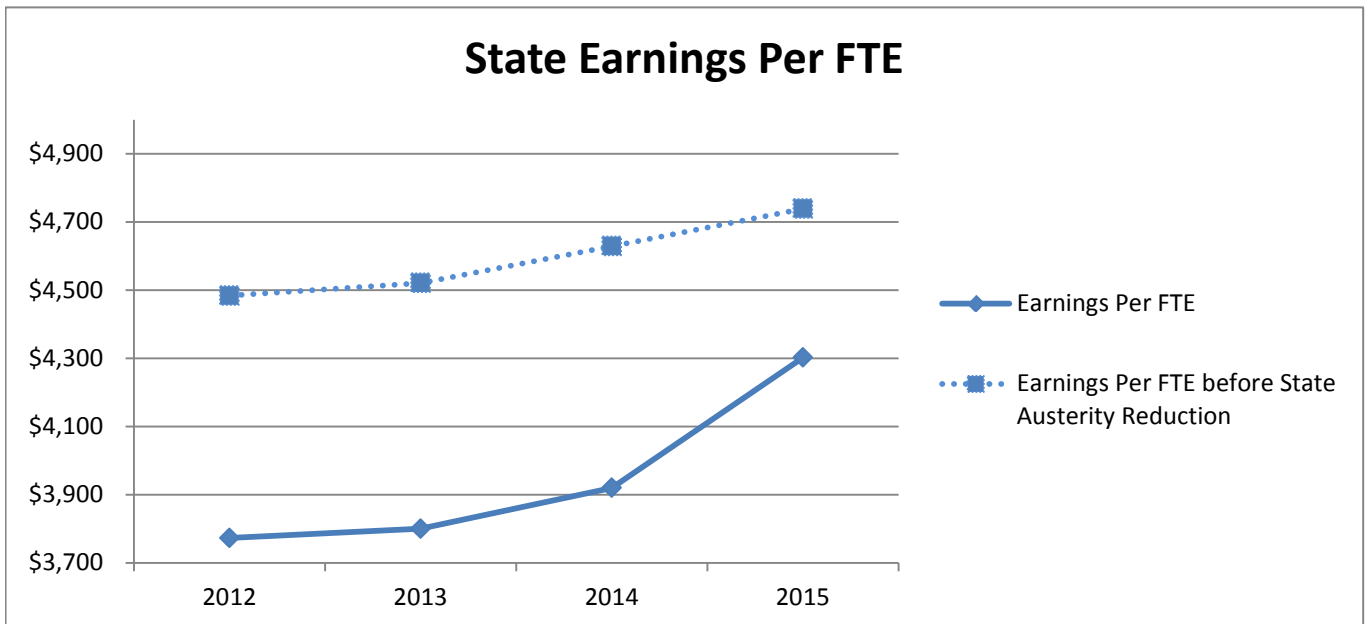
	2014-15 Tentative Budget	Inc/(Dec) Over 2013-14
APPROPRIATIONS		
Instruction	\$ 215,461,697	\$ 17,194,457
Pupil Services	10,148,240	341,115
Instructional Improvement	5,860,903	963,780
Media Services	4,586,237	(3,759)
General Administration	2,668,705	280,060
School Administration	20,606,951	375,156
Business Services	2,084,148	(44,260)
Maintenance and Operation	20,052,544	(256,932)
Transportation	15,287,337	304,009
Central Support Services	3,339,346	(38,718)
Other Support Services	-	-
Building Construction	408,000	132,324
Debt Service (TAN)	18,067,500	2,030,000
TOTAL BUDGET EXPENSE BY FUNCTION	\$ 318,571,608	\$ 21,277,232

TRANSFERS		
To Other Funds	\$ 1,027,000	\$ 200,000

ENDING FUND BALANCE		
Including Reserves for Encumbrances and Inventories Carried Forward	<u>\$ 28,111,874</u>	<u>\$ 4,332,118</u>
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE	<u><u>\$ 342,710,482</u></u>	<u><u>\$ 25,809,350</u></u>

CHEROKEE COUNTY SCHOOL DISTRICT
GEORGIA STATE DEPARTMENT OF EDUCATION
EARNINGS COMPARISON FOR FY 2011-12, 2012-13, 2013-14, 2014-15

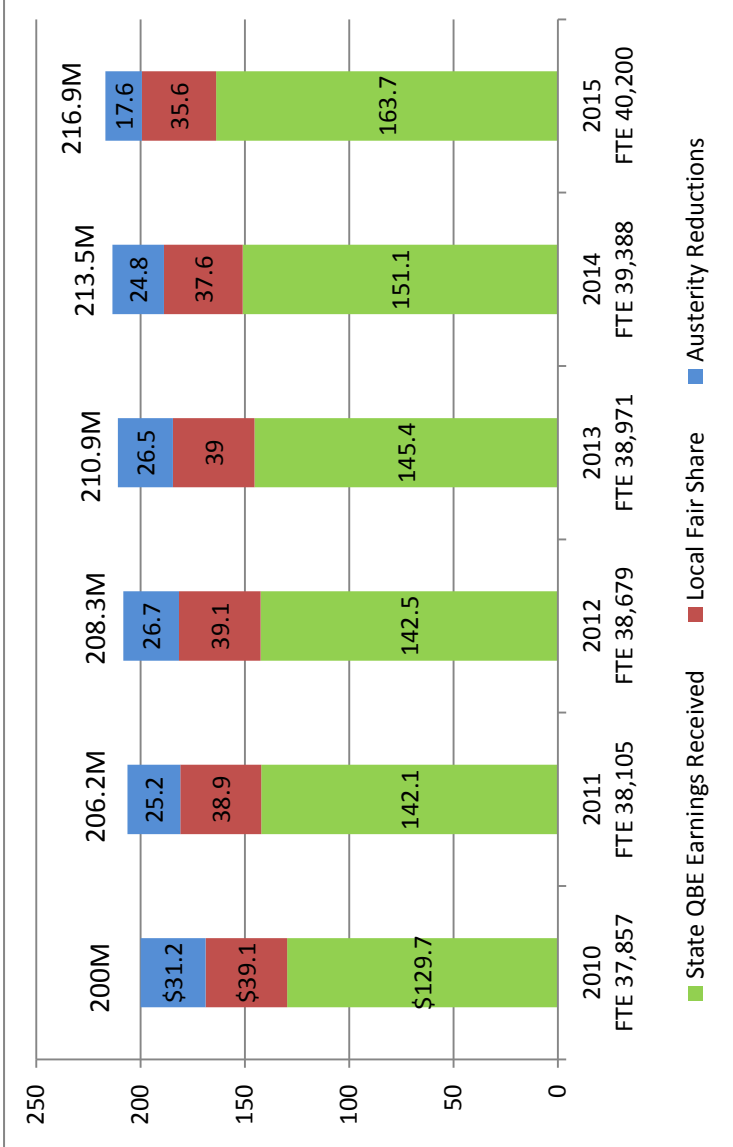
	State Earnings FY 2011-12	State Earnings FY 2012-13	State Earnings FY 2013-14	Tentative State Earnings FY 2014-15
Total Earnings for Quality Basic Education	\$ 208,318,446	\$ 210,960,988	\$ 213,179,550	\$ 216,907,095
State Equalization Funding Grant	875,920	-	-	4,180,813
Nursing Services	552,324	649,612	757,491	748,236
Midterm Adjustment for Growth	811,264	1,600,611	3,139,827	3,029,399
Local Fair Share Reduction (5 Mills)	(39,166,833)	(39,029,593)	(37,690,088)	(35,604,671)
Austerity Reduction	(26,663,945)	(26,505,886)	(24,846,679)	(17,629,020)
Pupil Transportation	2,035,575	1,998,437	2,040,947	2,032,695
STATE FUNDING FOR EDUCATION	\$ 146,762,751	\$ 149,674,169	\$ 156,581,048	\$ 173,664,547
TOTAL FTE	38,679	38,971	39,194	40,366
EARNINGS PER FTE	\$ 3,773	\$ 3,800	\$ 3,995	\$ 4,302



<u>Reduction in</u>	<u>2013-14 FY</u>	<u>2014-15 FY</u>
Local Fair Share	<u>\$1,339,505</u>	<u>\$2,085,417</u>
Austerity Reduction	<u>\$1,659,207</u>	<u>\$7,217,659</u>

STATE QBE EARNINGS IN COMPARISON TO LOCAL FIVE MILLS AND AUSTERITY REDUCTIONS

Millions



State QBE Earnings
Increase for
FY 2014-15
\$3.4 Million

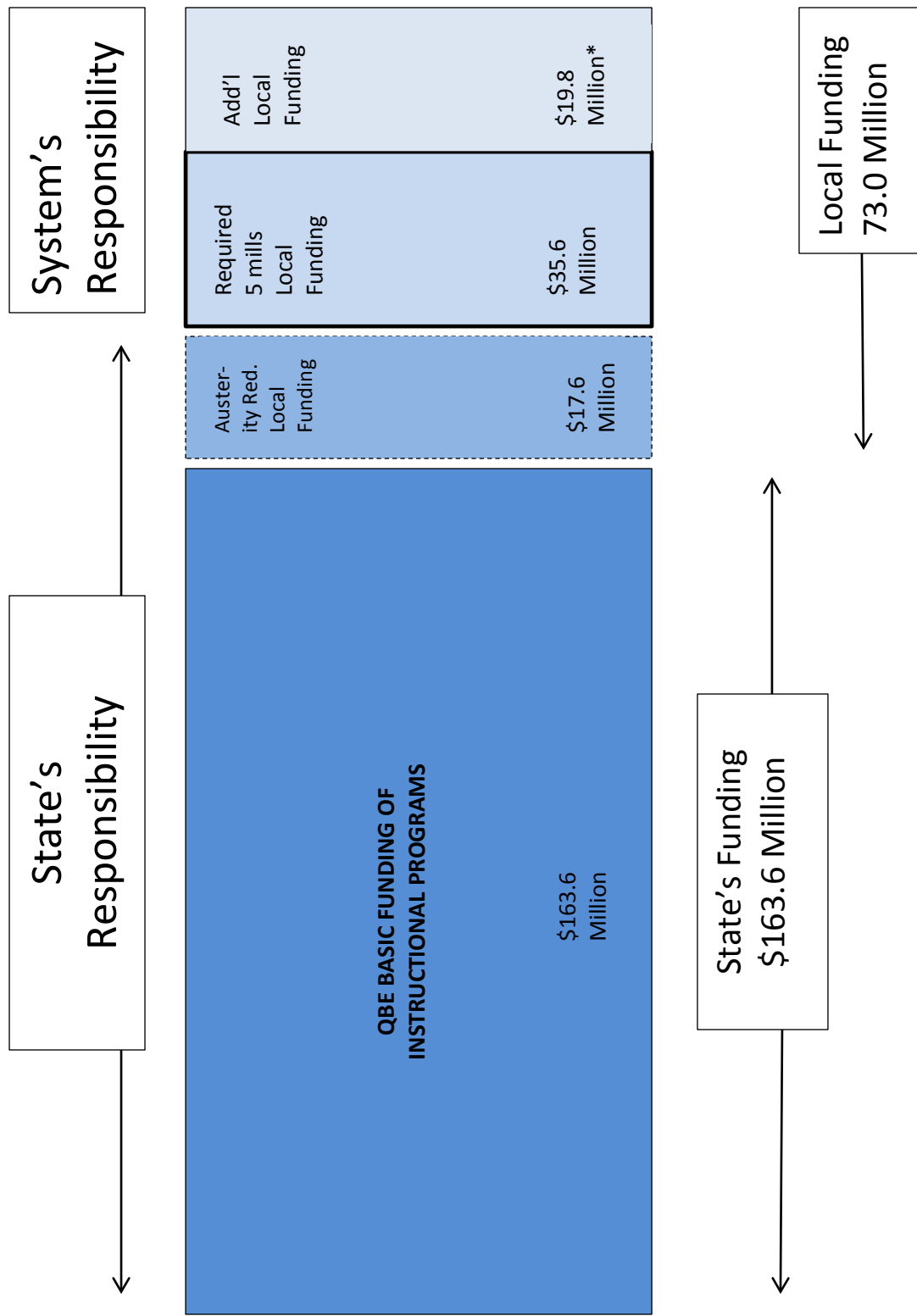
Local Fair Share
Decrease for
FY 2014-15
\$2.0 Million

Thirteen Year State
“Local Fair Share” Reduction
Total: (\$424.5 Million)

Thirteen Year State “Austerity”
Reduction
Total: (\$190.1 Million)

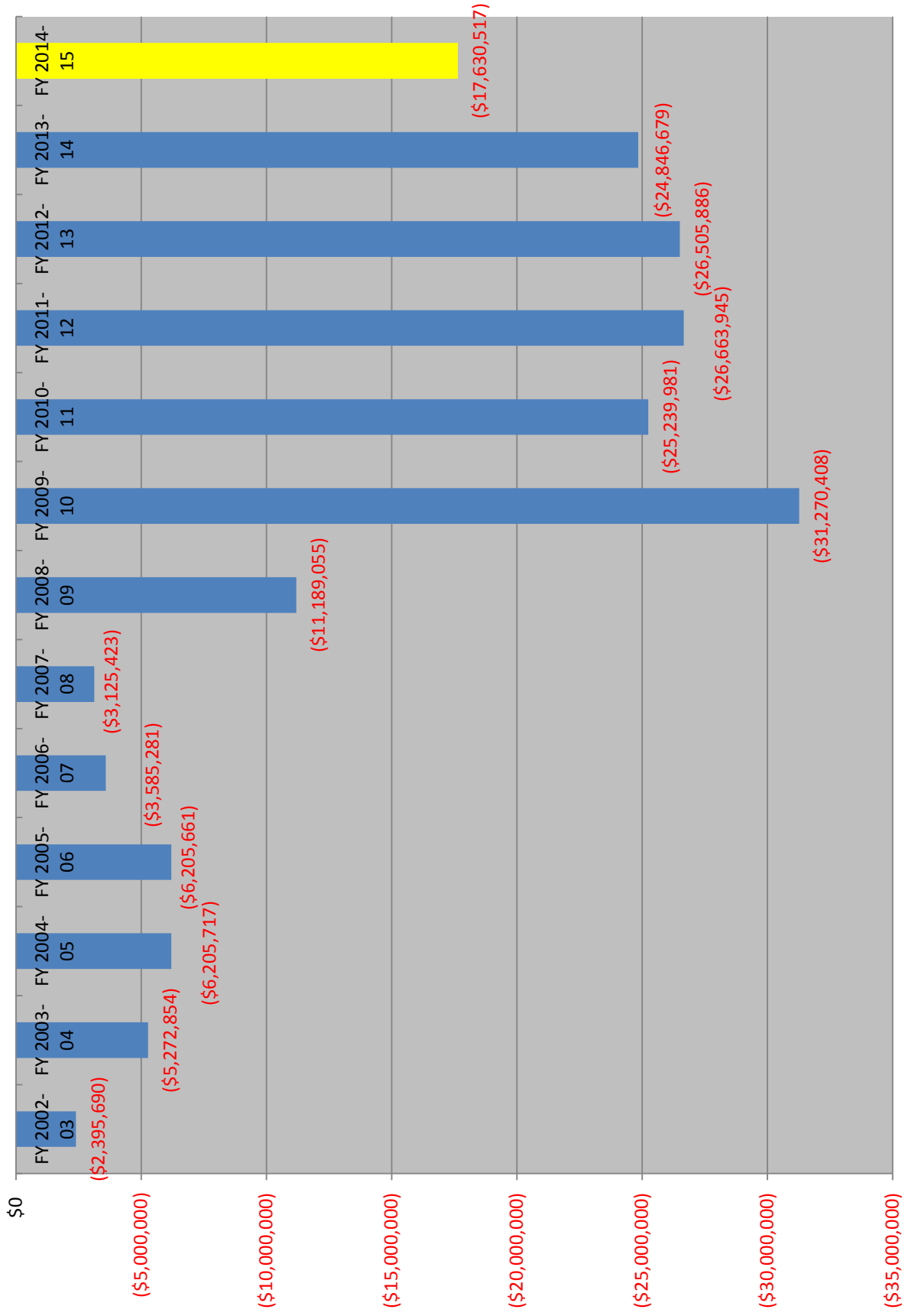
In 2014-15 under Quality Basic Education, the School District will earn \$216.9 Million based on the projected number of students, 40,200, but will actually only receive \$163.7 Million in funding for education due to Local Fair Share and Austerity State Reductions.

QBE Instructional Funding for School Systems



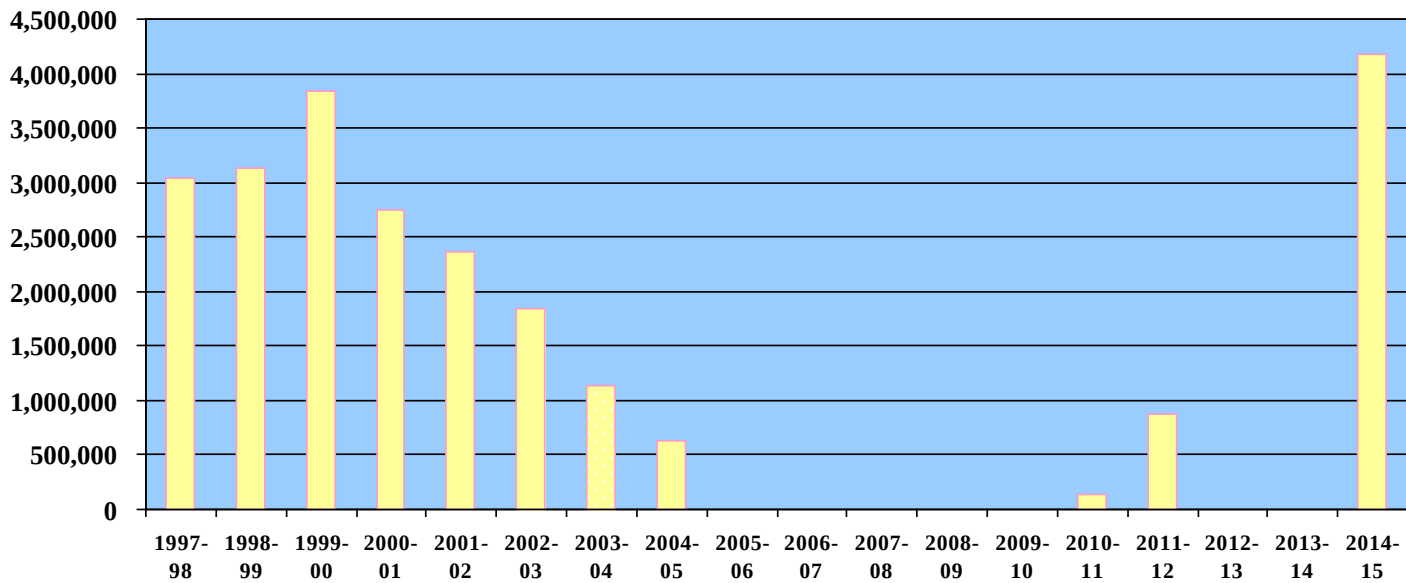
*Based on 2013-14 Expenditures

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



The thirteen year fiscal year cumulative total of District Earned State Funding Reduction is \$190,137,097. The loss of \$17.6 Million in FY 2014-15, even though reduced, could have funded 267 teaching positions and fringe benefits.

STATE EQUALIZATION FUNDING 1997-98 to 2014-15



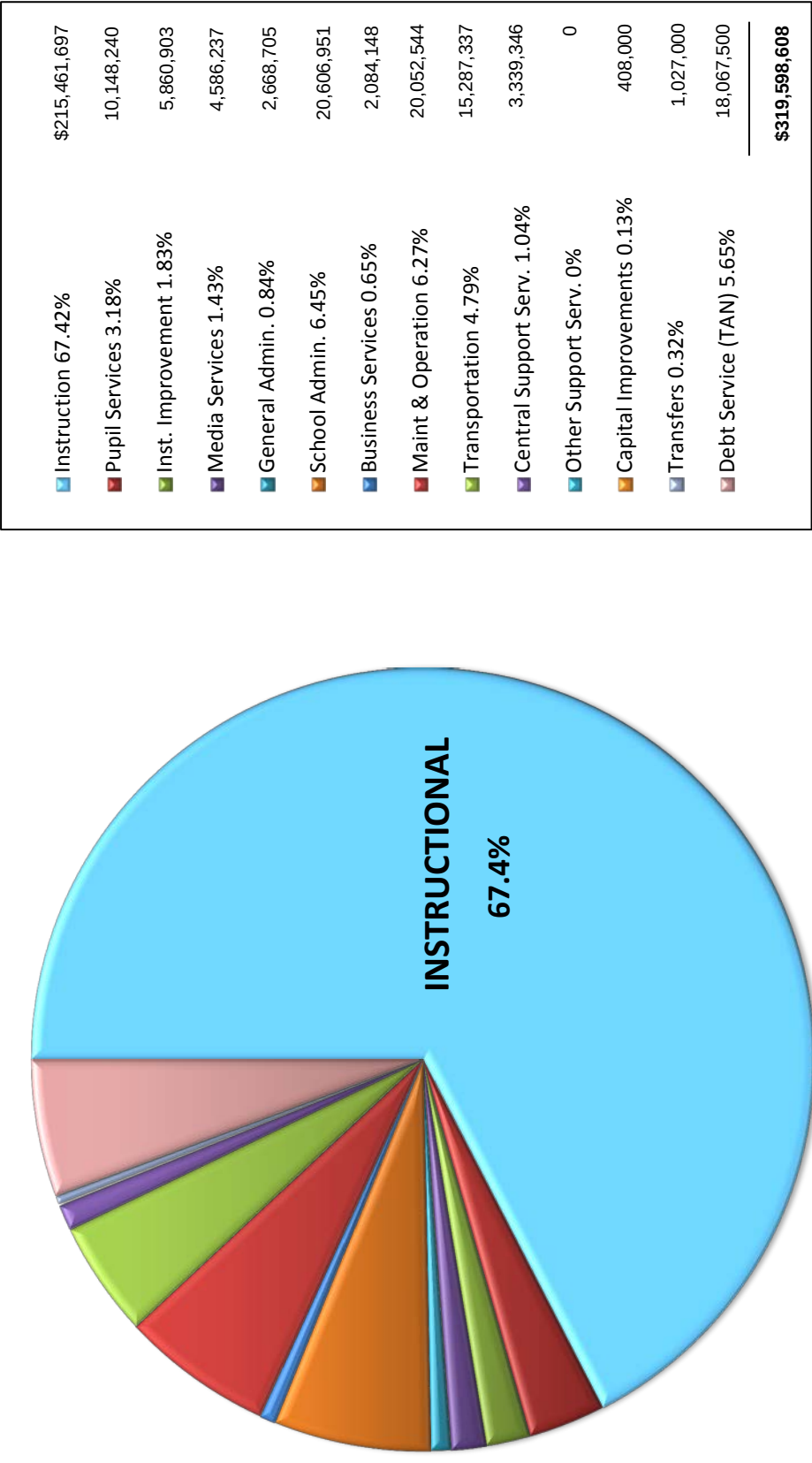
1997-98 -	\$3,037,999
1998-99 -	\$3,126,426
1999-2000 -	\$3,838,225
2000-01 -	\$2,746,760
2001-02 -	\$2,367,894
2002-03 -	\$1,835,635
2003-04 -	\$1,143,401
2004-05 -	\$ 628,152
2005-06 -	\$ -0-
2006-07 -	\$ -0-
2007-08 -	\$ -0-
2008-09 -	\$ -0-
2009-10	\$ -0-
2010-11	\$ 132,230
2011-12	\$ 875,920
2012-13	\$ -0-
2013-14	\$ -0
2014-15	\$4,180,813

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 year 2014-15 the School District again qualifies for funding of \$4.1 Million due to previous years declining property values.

This \$4.1 million received is likely a one-time allocation and should not be considered an annual, recurring funding source.

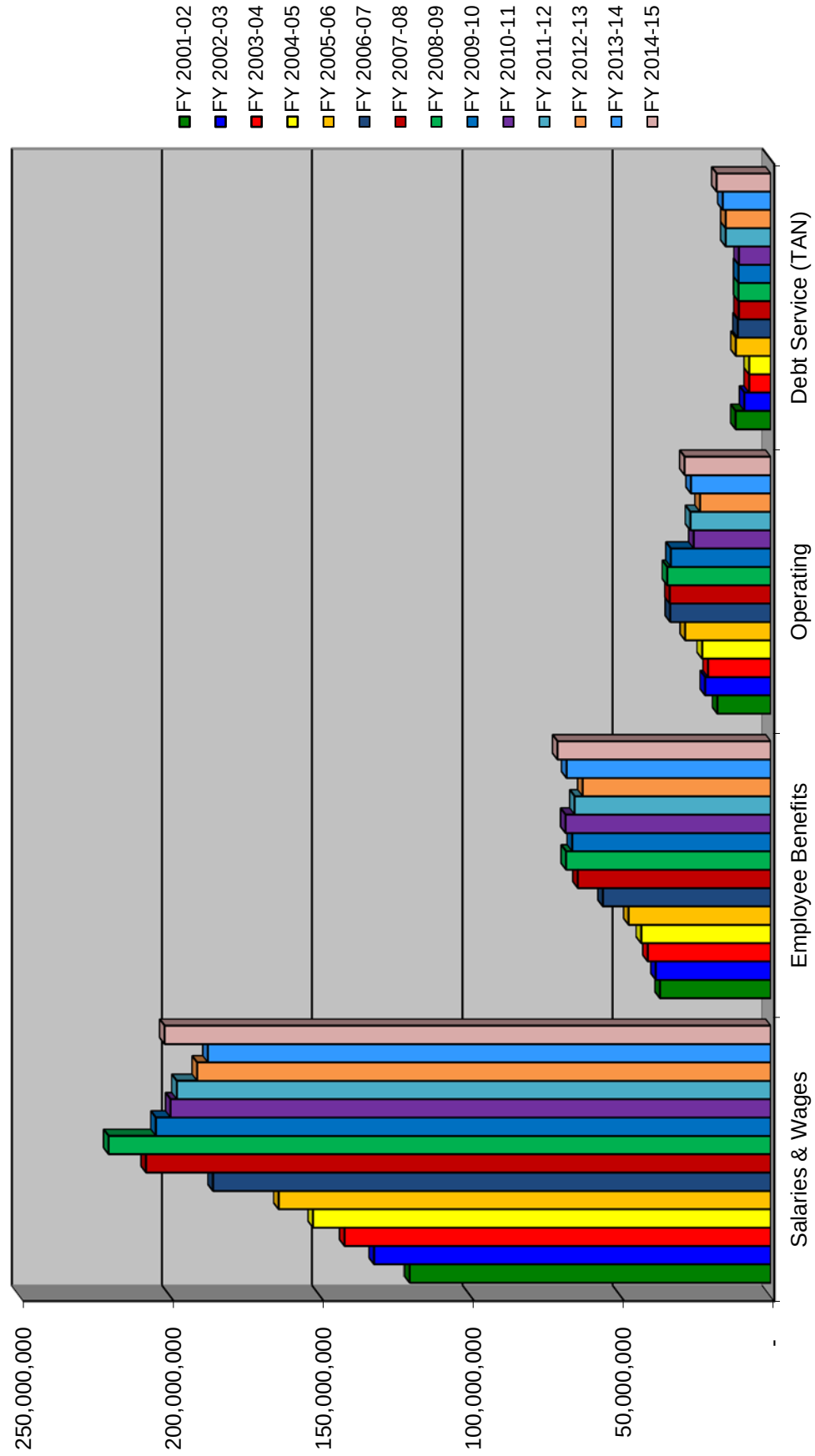
State Equalization Funding
(Equalizes Property Value Between Counties State-Wide)

General Fund (Operating Account)
Total Expense by Function
FY 2014-15 Budget



67.42% of The School District's Operational Budget will be spent in the classroom.

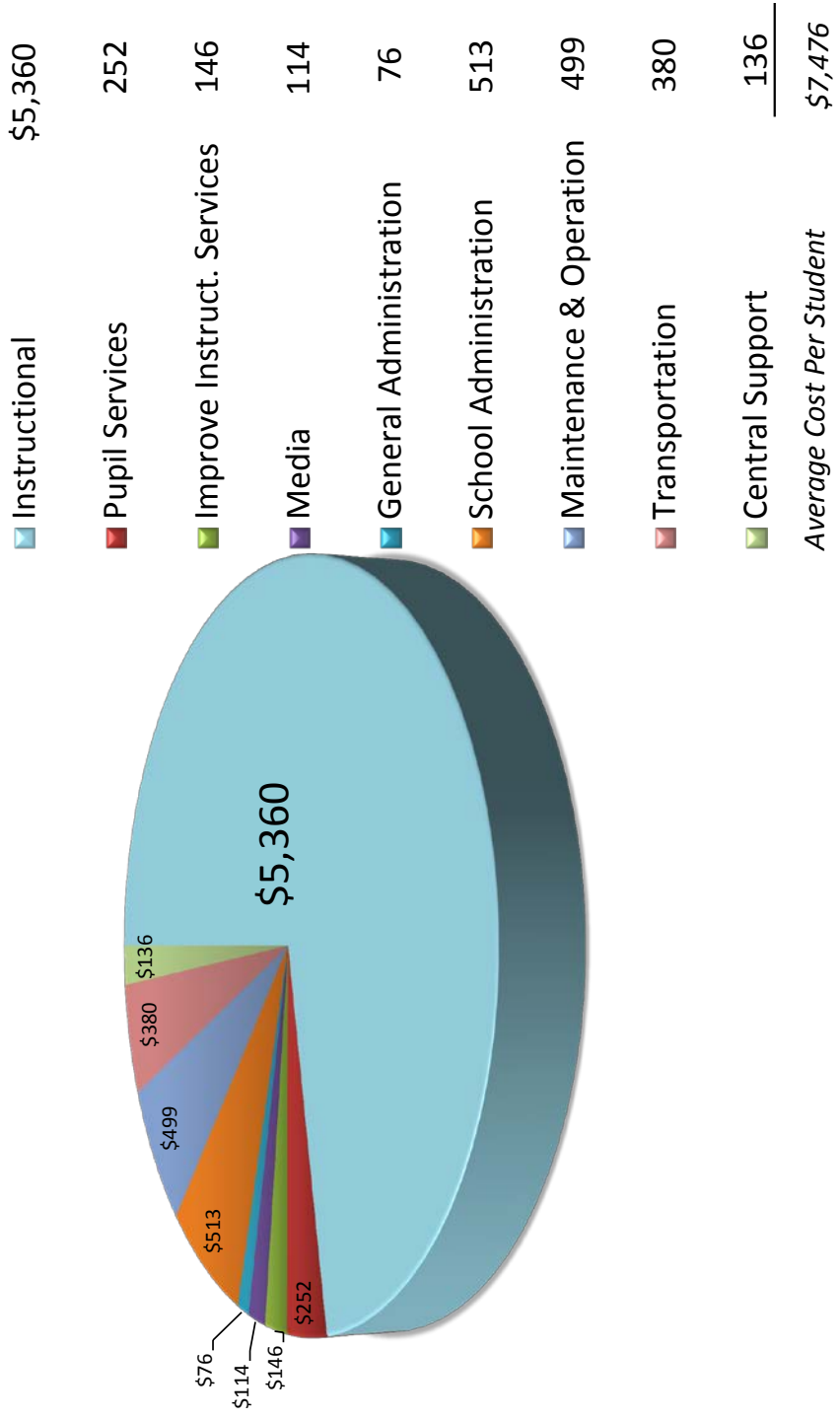
Comparison by Fiscal Year General Fund Major Expenses



**GENERAL FUND
TOTAL EXPENSE BY FUNCTION/OBJECT
2014-15 BUDGET**

		INSTRUCTION 1000	PUPIL SERVICES 2100	IMPROVE INSTRUCTION. SVCS -2210	EDUCATION MEDIA 2220	GENERAL ADMIN 2300	SCHOOL ADM 2400	BUSINESS SERVICES 2500	OPERATIONS & MAINTEN 2600	TRANSPORT 2700	CENTRAL SUPPORT 2800	OTHER SUPPORT 2900	CAP. OUTLAY TRANS. OUT DEBT SERV.
	TOTAL												
Salaries & Wages	\$ 201,830,682	\$ 156,073,434	\$ 7,236,079	\$ 3,990,185	\$ 2,815,600	\$ 1,473,781	\$ 15,160,500	\$ 1,458,007	\$ 3,360,561	\$ 9,007,176	\$ 1,255,359		
Employee Benefits	71,063,799	55,594,766	2,228,161	1,188,858	1,001,206	427,724	5,162,341	482,441	1,072,291	3,530,574	375,437		
SUB - TOTAL	\$ 272,894,481	\$ 211,668,200	\$ 9,464,240	\$ 5,179,043	\$ 3,816,806	\$ 1,901,505	\$ 20,322,841	\$ 1,940,448	\$ 4,432,852	\$ 12,537,750	\$ 1,630,796	\$ -	\$ -
Purchased Svcs.	\$ 10,567,536	\$ 32,000	\$ 628,500	\$ 261,760		\$ 600,000	\$ 2,500	\$ 56,000	\$ 7,226,892	\$ 119,384	\$ 1,600,000		\$ 40,500
Parts & Supplies	575,879									575,879			
Water & Sewer	1,008,000								1,008,000				
Per Diem of Board Members	50,400					50,400							
Repairs & Maintenance	1,653,900	14,000			\$ 2,500		10,000	4,400	1,623,000				
Rental of Bldgs and Equip.	61,600							11,000		50,600			
Insurance	3,900					3,900							
Communications	354,550		4,500	14,000		10,000	201,100	3,200	53,000	66,250	2,500		
Travel	148,200	59,000	23,000	29,500		9,700	500	1,000	15,000	8,500	2,000		
Other Purchase Services	53,000			3,000					50,000				
Supplies	2,871,649	2,190,497	28,000	232,000	115,000	14,700	66,010	32,000	115,000	35,442	43,000		
Computer Software	374,037	316,150			2,500				48,000	7,387			
Equipment under \$1,000	1,211,800	635,300		12,000	17,000	300	4,000	7,200	100,000	7,000	54,000		375,000
Fuel & Lubricants	1,813,358									1,813,358			
Utilities & Tanked Fuel	5,000,000								5,000,000				
Textbooks	364,000	364,000											
Books & Periodicals	634,331	14,000		2,600	612,431	1,200		100		400	3,600		
Equipment over \$1,000	529,500	59,000			20,000	2,000		25,000	348,500	45,000			30,000
Computers	8,387									8,387			
Dues & Fees	249,600			127,000		74,000		1,300	32,300	12,000	3,000		
Other	113,500	109,550				1,000		2,500			450		
Transfer to Other Funds	1,027,000												1,027,000
Debt Service	18,030,000												18,030,000
SUB - TOTAL	\$ 46,704,127	\$ 3,793,497	\$ 684,000	\$ 681,860	\$ 769,431	\$ 767,200	\$ 284,110	\$ 143,700	\$ 15,619,692	\$ 2,749,587	\$ 1,708,550	\$ -	\$ 19,502,500
TOTALS	\$ 319,598,608	\$ 215,461,697	\$ 10,148,240	\$ 5,860,903	\$ 4,586,237	\$ 2,668,705	\$ 20,606,951	\$ 2,084,148	\$ 20,052,544	\$ 15,287,337	\$ 3,339,346	\$ -	\$ 19,502,500

FY 2014-15 Operational Expenditures Per Student Based on Enrollment of (40,200 Projected for September 2014) \$7,476



**General Fund
Budget Operating Account
Projected Cash Flow
2014-15**

	Total	July	August	Sept.	Oct.	Nov.	Dec.	Jan.
<u>Funds Available</u>								
State Funds	\$ 147,013,928	\$ 12,251,704	\$ 12,251,111	\$ 12,251,111	\$ 12,251,111	\$ 12,251,111	\$ 12,251,111	\$ 12,251,111
State Funds Health Reimb.	23,621,220	1,321,800	1,321,800	2,097,762	2,097,762	2,097,762	2,097,762	2,097,762
State Mid-Term Funds	3,029,399	-	-	-	-	-	-	-
Other State Funds	1,518,319	-	138,029	138,029	138,029	138,029	138,029	138,029
Federal Funds/Reimb.	152,000	-	-	-	-	152,000	-	-
Local Funds	-	-	-	-	-	-	-	-
Taxes	126,094,044	2,034,175	2,176,567	2,246,176	1,613,241	1,264,886	28,585,374	73,451,885
Other	4,471,816	152,941	392,625	392,625	392,625	392,625	392,625	392,625
TAN Proceeds	18,030,000	-	-	18,030,000	-	-	-	-
Beg. Fund Balance	23,779,756	23,779,756	-	-	-	-	-	-
Total Funds Available	\$ 347,710,482	\$ 39,540,376	\$ 16,280,132	\$ 35,155,703	\$ 16,492,768	\$ 16,144,413	\$ 43,616,901	\$ 88,331,412
	304,382,407							
<u>Expenditures</u>								
Salaries	\$ 201,830,682	\$ 16,200,000	\$ 16,875,516	\$ 16,875,516	\$ 16,875,516	\$ 16,875,516	\$ 16,875,516	\$ 16,875,516
Fixed Costs/Full Amount	71,063,799	5,702,400	5,940,182	5,940,182	5,940,182	5,940,182	5,940,182	5,940,182
Other Operating Expenses	27,609,627	400,000	2,850,000	2,300,000	2,700,000	2,400,000	3,000,000	1,910,000
Buses	-	-	-	-	-	-	-	-
Tan Repayment	18,067,500	-	-	-	-	-	18,067,500	-
Transfers	1,027,000	68,916	68,916	68,916	68,916	68,917	68,917	68,917
Total Expenditures	\$ 319,598,608	\$ 22,371,316	\$ 25,734,614	\$ 25,184,614	\$ 25,584,614	\$ 25,284,615	\$ 43,952,115	\$ 24,794,615
Monthly Ending Fund Balance	\$ 28,111,874	\$ 17,169,060	\$ 7,714,578	\$ 17,685,667	\$ 8,593,821	\$ (546,381)	\$ (881,595)	\$ 62,655,202
Monthly Ending Fund Balance (Excluding TAN Borrowing)		\$ -	\$ -	\$ (344,333)	\$ (9,436,179)	\$ (18,576,381)	\$ (881,595)	\$ -

**General Fund
Budget Operating Account
Projected Cash Flow
2014-15**

	Feb	Mar	Apr	May	Jun
<u>Funds Available</u>					
State Funds	\$ 12,251,111	\$ 12,251,111	\$ 12,251,111	\$ 12,251,111	\$ 12,251,114
State Funds Health Reimb.	2,097,762	2,097,762	2,097,762	2,097,762	2,097,762
State Mid-Term Funds			1,009,800	1,009,800	1,009,799
Other State Funds	138,029	138,029	138,029	138,029	138,029
Federal Funds/Reimb.					
Local Funds	-	-	-	-	-
Taxes	5,928,572	3,167,624	2,432,274	2,361,206	832,064
Other	392,625	392,625	392,625	392,625	392,625
TAN Proceeds	-	-	-	-	-
Beg. Fund Balance	-	-	-	-	-
Total Funds Available	\$ 20,808,099	\$ 18,047,151	\$ 18,321,601	\$ 18,250,533	\$ 16,721,393
<u>Expenditures</u>					
Salaries	\$ 16,875,516	\$ 16,875,516	\$ 16,875,516	\$ 16,875,516	\$ 16,875,522
Fixed Costs/Full Amount	5,940,182	5,940,182	5,940,182	5,940,182	5,959,579
Other Operating Expenses	3,400,000	2,850,000	2,709,000	2,000,000	1,099,627
Buses	-	-	-	-	-
Tan Repayment	-	-	-	-	-
Transfers	68,917	68,917	68,917	68,917	268,917
Total Expenditures	\$ 26,284,615	\$ 25,734,615	\$ 25,593,615	\$ 24,884,615	\$ 24,203,645
Monthly Ending Fund Balance	\$ 57,178,686	\$ 49,491,222	\$ 42,228,208	\$ 35,594,126	\$ 28,111,874
Monthly Ending Fund Balance (Excluding TAN Borrowing)	\$ -	\$ -	\$ -	\$ -	\$ -

2014-15 FUNDING PRIORITIES – PART II

CAPITAL OUTLAY FUNDS

2014-15 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 second 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.

Project	2014-15 Expenditures Only
■ Provides funding for Phase 2 of construction of Teasley Middle School Replacement	\$500,000
■ Provides funding for construction of Dean Rusk Middle School Replacement	\$23,568,480
■ Provides funding for Cherokee High School Athletic Field House and Softball field	\$1,255,000
■ Provides funding for New Parent Entrance to Carmel Elementary School	\$1,620,000
■ Provides funding for Athletic Track Resurfacing – System Wide	<u>\$190,000</u>
TOTAL	<u>\$27,133,480</u>

2014-15 FUNDING PRIORITIES – PART II

CAPITAL OUTLAY FUNDS

- 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.

o Safety and Security	\$ 75,000
o Electrical Upgrades	434,000
o HVAC/EMS Upgrades	517,500
o Plumbing	334,500
o Painting	962,000
o Flooring	465,000
o Carpentry	266,000
o Roofing	1,033,818
o Paving and Signage	625,000
o Sidewalks/Walkway Canopies	30,800
o Grounds Repairs	200,000
o Miscellaneous Repairs	<u>2,256,382</u>
	\$7,200,000

- General Fund reimbursement for Building Repair/Renovation \$1,000,000 \$8,200,000

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:
 - o Data Network Services and Equipment \$2,045,664
Addresses expenses to maintain the District's Wide Area Network. Includes the continued expansion of wireless access throughout the District, cabling materials, upgraded electronics and additional equipment to ensure a balanced distribution of data flow.

2014-15 FUNDING PRIORITIES – PART II CAPITAL OUTLAY FUNDS

o Maintenance and Replacement Equipment	\$3,497,318
Facilitates the continued replacement and repair costs of legacy computers and laptops, printers, peripherals and fileservers.	
o Career Technology Pathways	\$200,000
Provides funding for the acquisition and upgrade of technologies currently used in our District's Career Pathways programs in our Middle and High Schools.	
o Assistive Technology and Special Education	\$66,200
Provides for the acquisition and implementation of hardware and software designed specifically to address the needs of children with special and/or unique needs.	
o School Technology Hardware	\$168,500
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.	
o District Software (Purchases, Renewals and Support Agreements)	\$1,702,518
Comprises costs for all major District software licenses and renewable support agreements inclusive of productivity, data management, administrative and curricular applications.	
o On Line Services	\$227,000
Consist of subscription costs for all major District WEB-based curriculum software and data management resources and services.	
o Purchased Professional Services	<u>\$92,800</u>
Incorporates purchased services from Business Partners and vendors to provide efficient implementations of select programs, consultation, project management and installation services.	
Total	<u>\$8,000,000</u>
TOTAL – 2013-14 SPLOST Construction Program	<u>\$43,333,480</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
SPLOST 2013 - 2017
CAPITAL OUTLAY FUND
FY 2014-15**

Revenue

State Funding (GSFIC)		\$ 11,679,376
Local Funding		
Interest	\$ 185,381	
Proceeds from the Sale of Bonds	<u>30,000,000</u>	<u>30,185,381</u>
Total Revenue		\$ 41,864,757
<u>Beginning Fund Balance</u>		<u>47,654,377</u>
<u>Total Funds Available</u>		<u>\$ 89,519,134</u>

Expenditures

Construction		
E.T. Booth Middle School Replacememnt-Phase 2	\$ 2,839,816	
Teasley Middle School Replacement-Phase 1	17,787,000	
Dean Rusk Middle School Replacement	7,832,000	
Sequoyah High School Video Broadcast Classroom modification	350,000	
Cherokee High School Athletic Field House and Softball field	3,645,000	
New Parent Drive-Carmel Elementary School	1,080,000	
System Wide Athletic Tracks resurfacing	<u>168,000</u>	\$ 33,701,816
Miscellaneous Renovations		4,786,030
General Fund Reimbursement for Building Repair/Renovations		1,000,000
Bus Radios		100,000
Technology		<u>8,000,000</u>
Total Expenditures		\$ 47,587,846
<u>Ending Fund Balance</u>		<u>41,931,288</u>
<u>Total Expenditures and Ending Fund Balance</u>		<u>\$ 89,519,134</u>



MIDDLE SCHOOL "E" - TEASLEY MS REPLACEMENT

CANTON, GEORGIA

DATE: MAR 27 2014

DIRECTION: NORTH

Aerial Innovations of GA 770-986-0333

**Manley
Spangler
Smith
Architects**
A Professional Corporation

CHOATE
— CONSTRUCTION —

Facilities Maintenance

Proposed FY2014-15 Budget

An annual budget is developed by evaluating Maintenance and Capital Outlay Projects for the upcoming fiscal year.

There are several criteria utilized in budget development:

- ❖ Major System Priorities and Superintendent Ad Hoc Committee Support
- ❖ Five-Year Facility Plan – Architectural facilities review showing all necessary modifications and renovations, which are submitted to the State Department of Education for approval (and included in Five-year Strategic Plan).
- ❖ Facility Budget Requests submitted by each school
- ❖ Maintenance Department Service and Repair Requests
- ❖ Equipment Life Expectancy
- ❖ Energy Cost, Energy Management Systems and Control

Facilities Maintenance

Proposed FY2014-15 Budget

Major Maintenance Projects:

- Bus Drive Repairs:
 - Arnold Mill Elementary School
 - Creekview High School
- Chiller & Boiler Replacement:
 - Bascomb Elementary School
- HVAC Roof Top Unit Replacement:
 - Oak Grove Elementary School
 - Etowah East @ Chapman Campus
- Roofing System Recoating:
 - Liberty ES
 - Creekland MS
 - Freedom MS
 - Woodstock MS Gymnasium
 - Woodstock HS
- Intercom System Replacement
 - Mountain Road Elementary School
- Fire Hydrant Backflow Installation
 - Sequoyah High School

Facilities Maintenance Proposed FY2014-15 Budget

Major categories evaluated during budget preparation:

- Carpentry
- Electrical
- Flooring
- Landscaping/Grounds Repair
- HVAC/Energy Management
- Painting
- Paving & Signage
- Plumbing
- Roofing
- Safety & Security
- Sidewalks/Canopies
- System-Wide Maintenance/Contingency

Items assessed annually for Code Compliance:

- Bleacher Repair/Replacement
- Stormwater Pond Maintenance
- Fire Extinguisher testing and replacement

Facilities Maintenance Proposed FY2014-15 Budget

Projected Budget Totals by Category :

• Carpentry:	\$ 266,000
• Electrical:	\$ 434,000
• Flooring:	\$ 465,000
• Grounds Repairs:	\$ 200,000
• HVAC/Energy Management:	\$ 517,500
• Painting:	\$ 962,000
• Paving & Signage:	\$ 625,000
• Plumbing:	\$ 334,500
• Roofing:	\$ 1,033,818
• Safety & Security:	\$ 75,000
• Sidewalks/Canopies:	\$ 30,800
• System-wide Maintenance/Contingency:	<u>\$ 2,256,382</u>

Total Budget: \$7,200,000

Construction Expenditures 2014-15 SPLOST Projects

The construction projects listed will be funded through the current Ed-SPLOST during the 2014-15 Fiscal Year. The Capital Outlay funds represent each project's projected FY2014-15 expenditures, not the total budget amount allotted for each project:

➤ New Middle School "E" Teasley MS Replacement (Final Phase)	\$ 500,000
➤ Athletic Track Resurfacing (Phase 3)	\$ 190,000
➤ Cherokee HS Athletic Field House & Softball Field Project (Final Phase)	\$ 1,255,000
➤ New Middle School "F" – Dean Rusk MS Replacement (Phase 2)	\$ 23,568,480
➤ Carmel ES Parent Drive	<u>\$ 1,620,000</u>

Total Projected Capital Outlay Expenditures: \$27,133,480

Cherokee County School District
Support Services/Facilities
2014-15 Budget

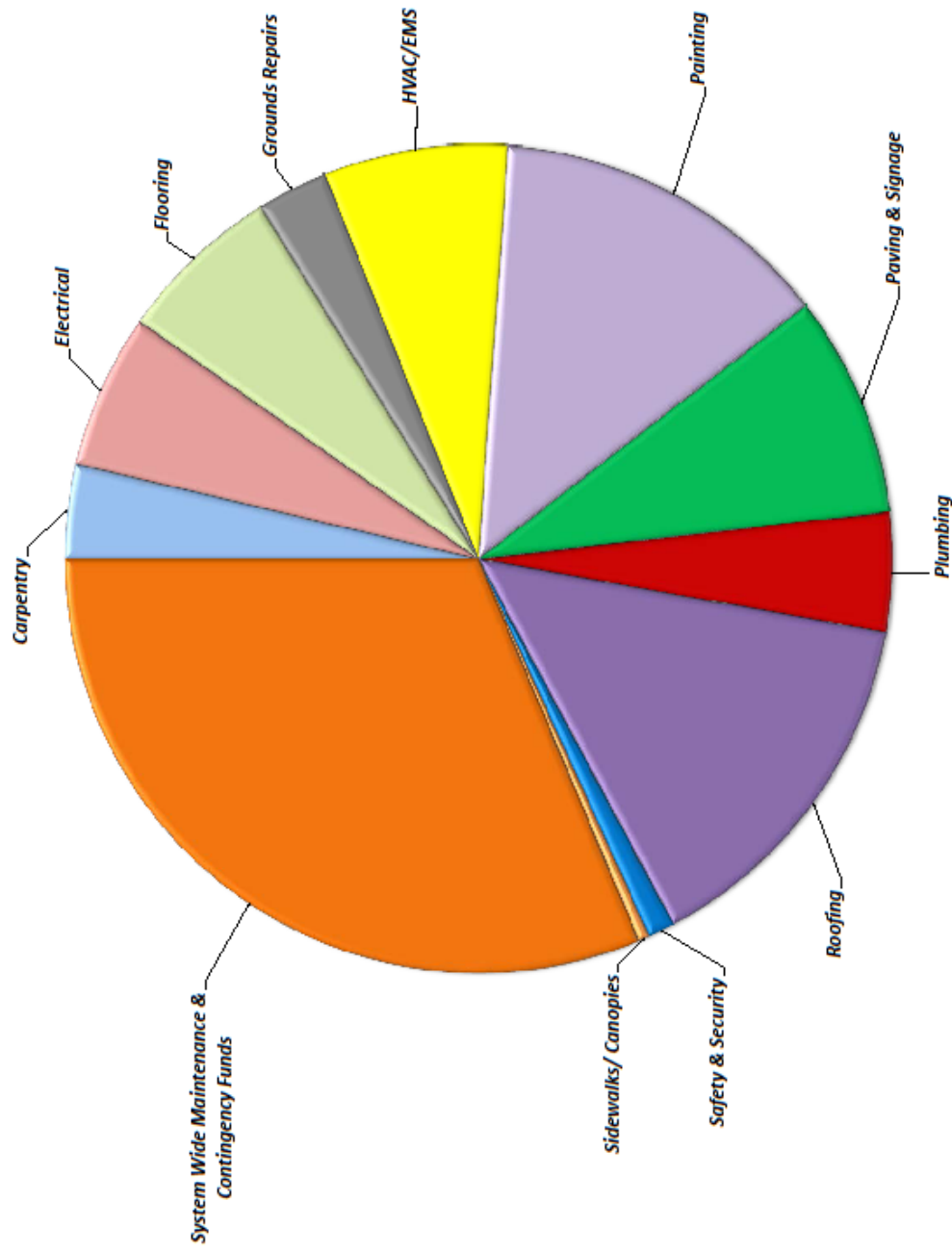
Facility	Opening Date	Carpentry	Electrical	Flooring	Grounds Repairs	HVAC/EMS	Painting	Paving & Signage	Plumbing	Roofing	Safety & Security	Sidewalks/ Canopies	Miscellaneous Items	Facility Total
Arnold Mill ES	1996	\$0	\$0	\$0	\$0	\$0	\$12,000	\$100,000	\$0	\$0	\$0	\$7,000	\$0	\$119,000
Avery ES	2007	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Ball Ground ES	2012 [®]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bascomb ES	1995	\$0	\$0	\$0	\$0	\$250,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$280,000
Boston ES	1989/1992	\$5,000	\$0	\$0	\$0	\$0	\$40,000	\$0	\$4,500	\$0	\$5,000	\$0	\$0	\$54,500
Canton ES	2008 [®]	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
Carmel ES	2000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Clark Creek ES	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clayton ES	1997	\$3,000	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$33,000
Free Home ES	1945/1956/ 1975	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Hasty ES	2005	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Hickory Flat ES	1949/1956/ 1966/1996/ 2002	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Holly Springs ES	1999 [®]	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000
Indian Knoll ES	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Johnston ES	1981/1987	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$11,640	\$0	\$0	\$0	\$31,640
Knox ES	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Liberty ES	2002	\$25,000	\$0	\$0	\$0	\$0	\$18,000	\$0	\$0	\$229,330	\$0	\$0	\$0	\$272,330
Little River ES	2008 [®]	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000
Macedonia ES	1956/1975/ 1997/2009	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Mountain Road ES	1989/2002	\$8,000	\$0	\$0	\$0	\$7,500	\$30,000	\$0	\$0	\$0	\$48,000	\$0	\$0	\$93,500
Oak Grove ES	1956/1970/ 1974/1978/ 1990/1993	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
R.M. Moore ES	1997/2009	\$0	\$0	\$0	\$0	\$0	\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$33,000
Sixes ES	1992	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Woodstock ES	2004 [®]	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$46,480	\$0	\$0	\$0	\$81,480
Creekland MS	2004	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$251,112	\$0	\$0	\$0	\$261,112
Dean Rusk MS	1985/1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. T. Booth MS	2013 [®]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Freedom MS	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,456	\$0	\$0	\$0	\$99,456
Mill Creek MS	2009	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Tasley MS	1986/1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Woodstock MS	1996	\$0	\$0	\$0	\$0	\$0	\$37,000	\$0	\$0	\$21,800	\$0	\$0	\$0	\$58,800

Cherokee County School District
Support Services/Facilities
2014-15 Budget

Facility	Opening Date	Carpentry	Electrical	Flooring	Grounds Repairs	HVAC/EMS	Painting	Paving & Signage	Plumbing	Roofing	Safety & Security	Sidewalks/ Canopies	Miscellaneous Items	Facility Total
Cherokee HS	1956/1958/1959/1964/1967/1968/1973/1975/1982/1987/1999/2002	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$3,800	\$0	\$33,800
	2006													
	1977/1980/1990/1995/1995/2002/2009													
Creekview HS		\$0	\$0	\$0	\$0	\$0	\$40,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Etowah HS	1977/1980/1990/1995/1995/2002/2009	\$0	\$0	\$0	\$0	\$60,000	\$70,000	\$0	\$0	\$0	\$22,000	\$0	\$0	\$152,000
River Ridge HS	2010	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Sequoyah HS	1990/2002	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$235,000
Woodstock HS	1996	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0	\$0	\$301,000	\$0	\$0	\$0	\$346,000
ACE Academy	1956/1975	\$50,000	\$20,000	\$20,000	\$20,000	\$25,000	\$70,000	\$0	\$10,000	\$0	\$0	\$0	\$55,000	\$270,000
L.R. Tippens Center	1945/1966/1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ralph Bunche Center	1956/1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building A Central Office	1929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building B Central Office	1914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building C Central Office	1920/1930/2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bus Shop #1	1990/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bus Shop #2	1996	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Transportation Facility	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Warehouse	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Food Service	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Technology Center (ESA)	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Wide		\$75,000	\$338,000	\$305,000	\$100,000	\$75,000	\$0	\$300,000	\$20,000	\$13,000	\$0	\$0	\$2,057,350	\$3,283,350
Contingency Funds		\$100,000	\$76,000	\$100,000	\$80,000	\$0	\$130,000	\$125,000	\$100,000	\$60,000	\$0	\$20,000	\$144,032	\$935,032
Category Totals		\$266,000	\$434,000	\$465,000	\$200,000	\$517,500	\$962,000	\$625,000	\$334,500	\$1,033,818	\$75,000	\$30,800	\$2,256,382	\$7,200,000

® = Replacement Facility

Facilities Maintenance Proposed FY2014-15 Budget



	Cherokee County School District Five-Year Facility Plan New/Replacement Schools, Additions and Renovations	Estimated Construction Start Dates	Estimated Occupancy Dates
1	Middle School “E” (Teasley MS Replacement)	March-12	August-14
2	Replacement PE/Athletic Field Houses & Relocation of Girls Softball Field-CHS	September-13	September-14
3	Middle School “F” (Dean Rusk MS Replacement)	February-14	August-16
4	New Parent Entrance-Carmel ES	June-14	October-14
5	Relocation of ACE Academy to existing Teasley MS	June-14	August-14
6	Relocation of L.R. Tippens Education Center to existing ACE Academy	January-15	August-15
7	New Parent Entrance-Boston ES	TBD	TBD

Note: This schedule of projects and related timelines are dependent upon various economic and other conditions (e.g., SPLOST revenue levels, continuation of current state funding, construction costs and savings on current projects, as well as developer donations).

REVISED: 6.9.14

**2013-2017 SPLOST
Projected Expenditure Cash Flow**

	Previous SPLOST 2007-12 Budget Total	2013-2017SPLOST Budget Total	Actual Cost Per Project	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	State Funding on Projects
Construction Projects									
New Middle School "MS-D"	40,055,000	36,300,000	34,198,696	7,181,726	7,339,816				\$14,026,449
Teasley Middle School "MS-E"		1,500,000	36,300,000	18,513,000	17,787,000				
Teasley Middle School "MS-E" Data Recovery		35,600,000	1,500,000		1,000,000	500,000			
Dean Rusk Middle School "MS-F"			35,600,000		6,832,000	23,568,480	5,199,520		\$16,500,000
Dean Rusk Middle School "MS-F" State funding			9,724,000				9,724,000		-\$9,724,000
Holly Spring Back Drive		400,000	365,482	365,482					
Sequoyah HS Industrial Arts Video Broadcast room		310,000	296,648	150,000	146,648				
Carmel ES New Drive		2,700,000	2,700,000		1,080,000	1,620,000			
Cherokee High School Field House & Softball Field also included is the sewer line relocation		5,900,000	5,900,000		4,645,000	1,255,000			
		1,000,000	1,000,000		1,000,000				
Sewer Line Infrastructure, Sequoyah HS, Dean Rusk MS & Hickory Flat ES		1,500,000	1,387,587	1,387,587					
Tap Fees \$220,840		790,000	220,840	220,840					
Athletic Track Resurfacing			365,000	365,000					
Phase 1			303,894		113,894	190,000			
Phase 2									
Dean Rusk Ninth Grade Center Upgrade		1,000,000	1,000,000					1,000,000	
Cash Flow Expenditures for Current SPLOST	40,055,000	87,000,000	96,663,451	21,001,909	32,604,542	27,133,480	14,923,520	1,000,000	
New Infrastructure Improvements									
Site Purchases		2,000,000	2,000,000			2,000,000			
Central office Facility Upgrade									
Transportation Equipment Upgrades									
Renovations and Modifications to Existing Facilities									
		28,000,000	28,000,000	5,000,000	5,000,000	6,000,000	6,000,000	6,000,000	
Technology Requirements									
		40,000,000	40,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	
Continuation of Debt Service Reduction									
		1,000,000	1,000,000	1,000,000					
Total	\$ 40,055,000	\$ 158,000,000	\$ 167,663,451	\$ 35,001,909	\$ 45,604,542	\$ 43,133,480	\$ 28,923,520	\$ 15,000,000	

Previous SPLOST-QBE Funding Item.

Estimated and Actual State Funding

TOTAL DEBT SERVICE BUDGET FY 2014-15

Revenue

Local Sources		
1% SPLOST Collections	\$	30,638,566
Other Sources		
Interest Earned		306,386
Transfers		
Bond Fund		261,556
TOTAL REVENUE	\$	31,206,508

Beginning Fund Balance

26,592,490

TOTAL REVENUE AND BEGINNING FUND BALANCE

\$ 57,798,998

Expenditures

Bond Principal Payable	\$	16,230,000	
Bond Interest Payable		13,207,337	
Paying Agents Fees		24,283	
	\$	29,461,620	
Transfers			
SPLOST Bond Fund		261,556	
TOTAL EXPENSE	\$	29,723,176	

Ending Fund Balance

28,075,822

TOTAL EXPENDITURES AND ENDING FUND BALANCE

\$ 57,798,998

**TOTAL DEBT SERVICE / 1% SPLOST-BOND FUND
BY FUND
BUDGET FY 2014-15**

	2013 1% SPLOST Bond Fund	Regular Debt Service	Total
<u>Revenue</u>			
Local Sources			
1% SPLOST Collections	\$ 30,638,566	\$ -	\$ 30,638,566
Other Sources			
Interest Earned	306,386	-	306,386
Transfers In			
Bond Fund	261,556	-	261,556
Total Revenue	\$ 31,206,508	\$ -	\$ 31,206,508
<u>Beginning Fund Balance</u>	26,330,934	261,556	26,592,490
TOTAL REVENUE AND BEGINNING FUND BALANCE	<u>\$ 57,537,442</u>	<u>\$ 261,556</u>	<u>\$ 57,798,998</u>
<u>Expenditures</u>			
Bond Principal Payable	\$ 16,230,000	\$ -	\$ 16,230,000
Bond Interest Payable	13,207,337	-	13,207,337
Paying Agents Fees	24,283	-	24,283
Transfers			
SPLOST Bond Fund	-	261,556	261,556
Total Expense	\$ 29,461,620	\$ 261,556	\$ 29,723,176
<u>Ending Fund Balance</u>	28,075,822	-	28,075,822
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 57,537,442</u>	<u>\$ 261,556</u>	<u>\$ 57,798,998</u>

CHEROKEE COUNTY SCHOOL DISTRICT
1% SALES TAX FOR 2013-2017
PROJECTED COLLECTIONS
June 21, 2012

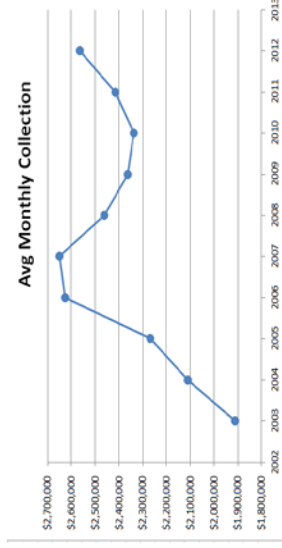
	2013	2013-14	2014-15	2015-16	2016-17	2017
July	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
August	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
September	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
October	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
November	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
December	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
January	\$ -	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045
February	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045	-
March	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045	-
April	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045	-
May	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045	-
June	\$ 2,488,563	\$ 2,532,113	\$ 2,582,755	\$ 2,660,238	\$ 2,740,045	-
Total by Fiscal Year	\$ 12,442,815	\$ 30,080,506	\$ 30,638,566	\$ 31,380,475	\$ 32,321,891	\$ 19,180,315
Total Projected Collections						\$ 156,044,568

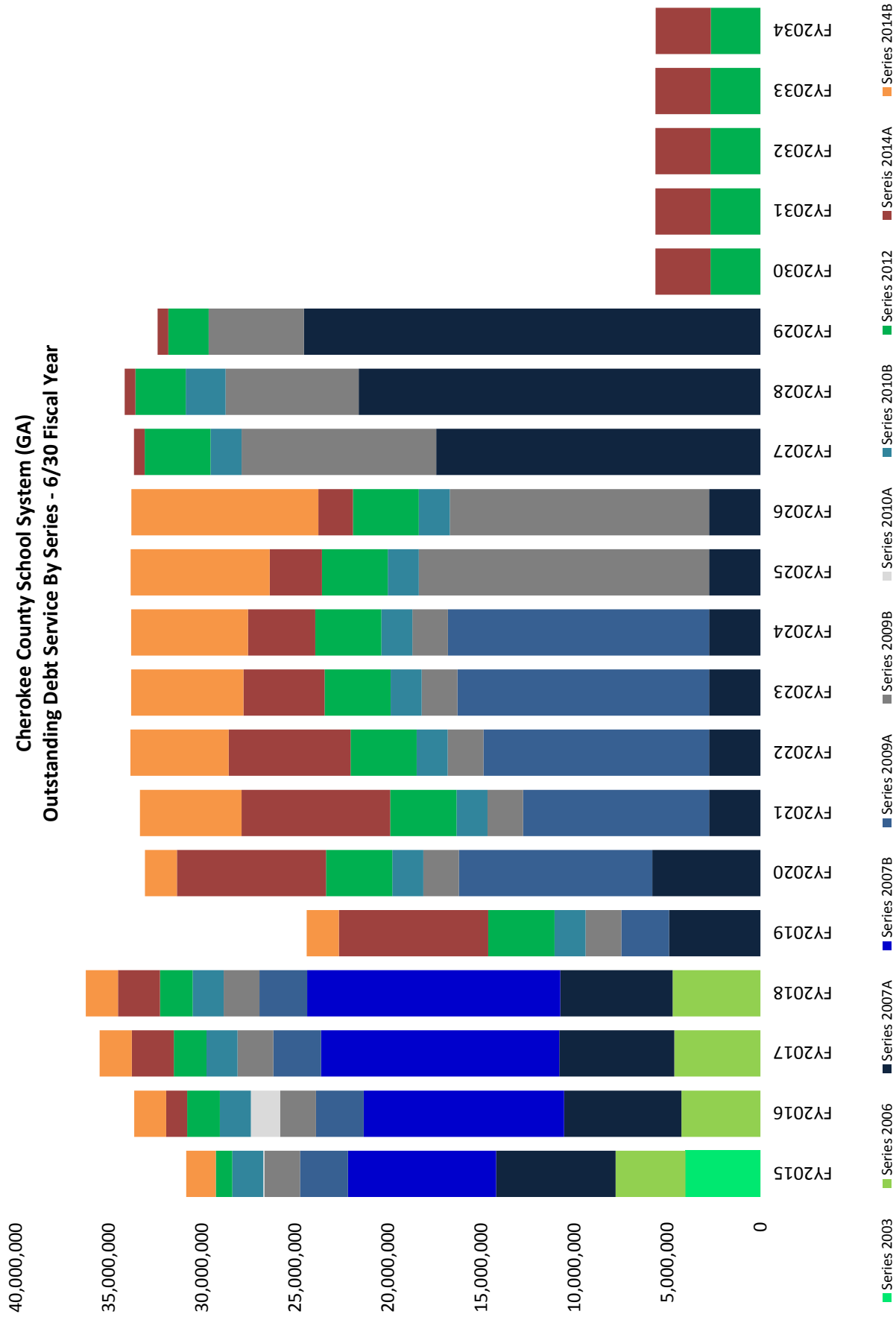
Review of Historical SPLOST Receipts

The decline in SPLOST receipts from 2008-2010 negatively affected CCSD's ability to fund school projects, but 2011 & 2012 have shown signs of improvement.

- The System's SPLOST receipts declined in 2008, 2009 and 2010
 - Monthly SPLOST collections, on average, grew 9.68% from 2003 through 2006; in 2007, the average collection only grew by 0.89%, then a decline of 7.18% in 2008, 3.91% in 2009 and 1.12% in 2010
 - Average monthly collection for 2011 was \$2,415,553 representing an increase of 3.32% from prior year
 - Average monthly collection for the 12 months of 2012 was \$2,566,055 representing an increase of 6.23% from prior year

	Historical SPLOST Collections											
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
January	1,861,626	1,846,501	2,018,474	2,227,395	2,367,577	2,296,911	2,180,504	2,442,747	2,769,175	3,046,673		
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		
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	2,344,088		
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		
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	2,287,592		
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		
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	2,622,219		
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		
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		
October	1,991,231	2,287,771	2,651,612	2,956,752	2,516,538	2,385,210	2,097,627	2,245,568	2,473,973	2,503,432		
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		
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	2,567,921		
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	\$30,792,665		
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	\$2,566,055		
Annual Growth Rate		10.36%	7.49%	15.84%	0.89%	-7.18%	-3.91%	-1.12%	3.32%	6.23%		



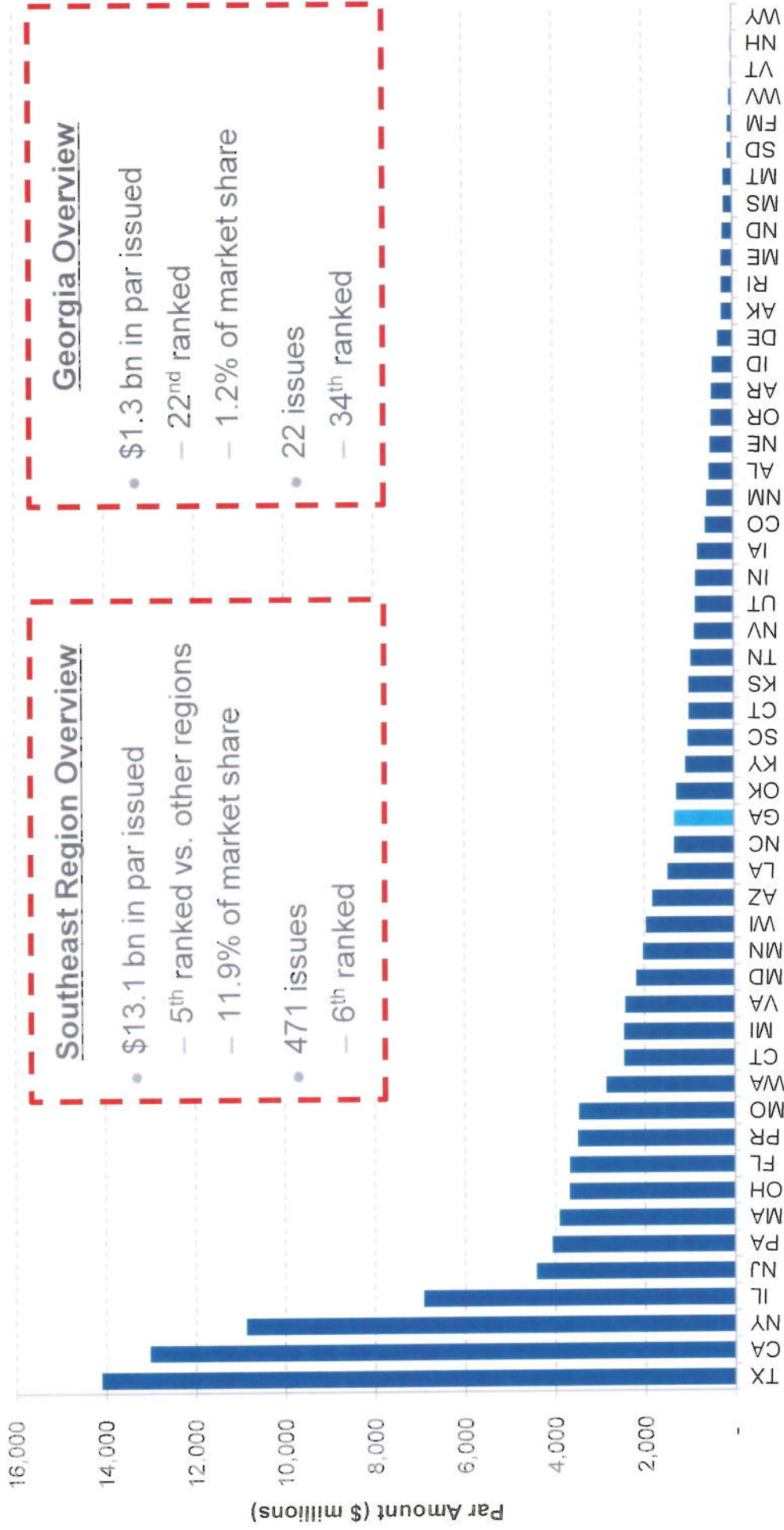


Interest on the Series 2009B "BABs" and Series 2010B "QSCBs" reflects a 7.2% Sequestration reduction in the federal subsidy.

2014YTD New Issue Supply State Comparison

The largest source of supply remains consistent with historical averages as Texas, California, New York, Illinois, and New Jersey comprise the top 5 states by volume

2014 YTD Negotiated and Competitive Issuance by State

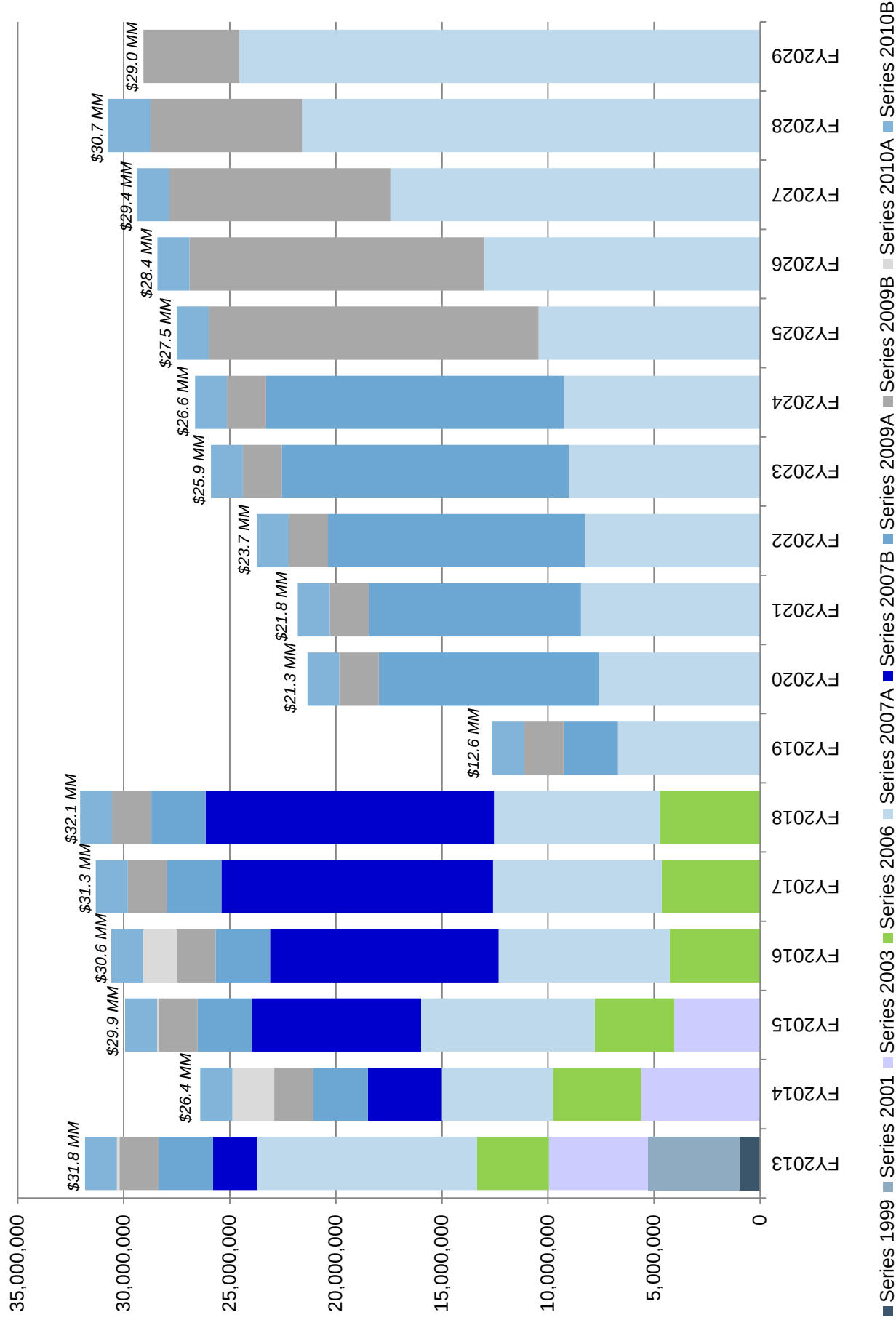


Source: Securities Data Corporation.

DEBT SERVICE
BOND ISSUES
INTEREST AND PRINCIPAL PAYMENTS
FY 2014-15

	<u>Payment Date</u> <u>8/1/2014</u>	<u>Payment Date</u> <u>2/1/2015</u>
BANK OF NEW YORK		
2003 Interest \$	79,300	\$ -
Principal	3,965,000	-
2006 Interest	324,350	263,063
Principal	3,170,000	-
2007A Interest	1,731,600	1,677,600
Principal	3,000,000	-
2007B Interest	1,011,875	859,500
Principal	6,095,000	-
2009A Interest	1,282,850	1,282,850
Principal	-	-
2009B Interest	958,653	958,653
Principal	-	-
2010A Interest	30,800	30,800
Principal	-	-
2010B Interest	119,412	119,412
Principal	-	-
2012 Interest	-	879,450
Principal	-	-
2014A Interest	-	-
Principal	-	-
2014B Interest	736,419	860,750
Principal	-	-
TOTAL PAYMENT	\$ 22,505,259	\$ 6,932,078

Existing SPLOST Debt Service



BOND DEBT SERVICE

CAN WE PAY IT BACK? YES AND ACCUMULATE A RESERVE OF \$322.1 MILLION

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 7/1/2014			
2014-15	\$ (29,437,337)	\$ 30,638,566	\$ 26,592,490
2015-16	(33,654,264)	31,380,475	27,793,719
2016-17	(35,505,164)	32,321,891	25,519,930
2017-18	(36,246,427)	33,291,547	22,336,657
2018-19	(24,386,752)	34,290,293	19,381,777
2019-20	(33,074,952)	35,319,002	29,285,318
2020-21	(33,347,677)	36,378,572	31,529,368
2021-22	(33,852,177)	37,469,929	34,560,263
2022-23	(33,820,427)	38,594,027	38,178,015
2023-24	(33,822,552)	39,751,847	42,951,615
2024-25	(33,839,254)	40,944,403	48,880,910
2025-26	(33,800,625)	42,172,735	55,986,059
2026-27	(33,668,189)	43,437,917	64,358,169
2027-28	(34,163,086)	44,741,054	74,127,927
2028-29	(32,398,011)	46,083,256	84,705,895
2029-30	(5,660,175)	47,465,785	98,391,110
2030-31	(5,654,425)	48,889,758	140,196,720
2031-32	(5,663,738)	50,356,451	183,432,053
2032-33	(5,655,500)	51,867,144	228,124,766
2033-34	(5,648,600)	53,423,158	274,336,410
TOTAL	\$ (523,299,332)	\$ 818,817,810	\$ 322,110,968

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
8/1/2013		101,500	101,500	8/1/2013				8/1/2013	5,325,000	208,163	5,533,163
2/1/2014	4,060,000	101,500	4,161,500	2/1/2014				2/1/2014		79,300	79,300
8/1/2014				8/1/2014				8/1/2014	3,965,000	79,300	4,044,300
2/1/2015				2/1/2015				2/1/2015			
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	4,060,000	203,000	4,263,000	Total	0	0	0	Total	9,290,000	366,763	9,656,763

Series 2006					Series 2007A					Series 2007B				
Dates	Principal	Interest	Debt Service		Dates	Principal	Interest	Debt Service		Dates	Principal	Interest	Debt Service	
8/1/2013	3,440,000	391,350	3,831,350		8/1/2013		2,619,100	2,619,100		8/1/2013	1,440,000	1,040,675	2,480,675	
2/1/2014		324,350	324,350		2/1/2014		2,619,100	2,619,100		2/1/2014		1,011,875	1,011,875	
8/1/2014	3,170,000	324,350	3,494,350		8/1/2014	3,000,000	1,731,600	4,731,600		8/1/2014	6,095,000	1,011,875	7,106,875	
2/1/2015		263,063	263,063		2/1/2015		1,677,600	1,677,600		2/1/2015		859,500	859,500	
8/1/2015	3,815,000	263,063	4,078,063		8/1/2015	3,000,000	1,677,600	4,677,600		8/1/2015	9,280,000	859,500	10,139,500	
2/1/2016		186,763	186,763		2/1/2016		1,617,600	1,617,600		2/1/2016		627,500	627,500	
8/1/2016	4,370,000	186,763	4,556,763		8/1/2016	3,000,000	1,617,600	4,617,600		8/1/2016	11,840,000	627,500	12,467,500	
2/1/2017		94,675	94,675		2/1/2017		1,553,850	1,553,850		2/1/2017		331,500	331,500	
8/1/2017	4,640,000	94,675	4,734,675		8/1/2017	3,000,000	1,553,850	4,553,850		8/1/2017	13,260,000	331,500	13,591,500	
2/1/2018					2/1/2018		1,483,125	1,483,125		2/1/2018				
8/1/2018					8/1/2018	2,000,000	1,483,125	3,483,125		8/1/2018				
2/1/2019					2/1/2019		1,445,125	1,445,125		2/1/2019				
8/1/2019					8/1/2019	3,000,000	1,445,125	4,445,125		8/1/2019				
2/1/2020					2/1/2020		1,385,125	1,385,125		2/1/2020				
8/1/2020					8/1/2020		1,385,125	1,385,125		8/1/2020				
2/1/2021					2/1/2021		1,385,125	1,385,125		2/1/2021				
8/1/2021					8/1/2021		1,385,125	1,385,125		8/1/2021				
2/1/2022					2/1/2022		1,385,125	1,385,125		2/1/2022				
8/1/2022					8/1/2022		1,385,125	1,385,125		8/1/2022				
2/1/2023					2/1/2023		1,385,125	1,385,125		2/1/2023				
8/1/2023					8/1/2023		1,385,125	1,385,125		8/1/2023				
2/1/2024					2/1/2024		1,385,125	1,385,125		2/1/2024				
8/1/2024					8/1/2024		1,385,125	1,385,125		8/1/2024				
2/1/2025					2/1/2025		1,385,125	1,385,125		2/1/2025				
8/1/2025					8/1/2025		1,385,125	1,385,125		8/1/2025				
2/1/2026					2/1/2026		1,385,125	1,385,125		2/1/2026				
8/1/2026					8/1/2026	15,000,000	1,385,125	16,385,125		8/1/2026				
2/1/2027					2/1/2027		1,047,625	1,047,625		2/1/2027				
8/1/2027					8/1/2027	20,000,000	1,047,625	21,047,625		8/1/2027				
2/1/2028					2/1/2028		547,625	547,625		2/1/2028				
8/1/2028					8/1/2028	24,000,000	547,625	24,547,625		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	19,435,000	2,129,050	21,564,050		Total	76,000,000	45,106,650	121,106,650		Total	41,915,000	6,701,425	48,616,425	

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	
8/1/2013		1,282,850	1,282,850		8/1/2013		1,419,806	(461,153)	958,653	8/1/2013	1,885,000	59,075	1,944,075	
2/1/2014		1,282,850	1,282,850		2/1/2014		1,419,806	(461,153)	958,653	2/1/2014		30,800	30,800	
8/1/2014		1,282,850	1,282,850		8/1/2014		1,419,806	(461,153)	958,653	8/1/2014		30,800	30,800	
2/1/2015		1,282,850	1,282,850		2/1/2015		1,419,806	(461,153)	958,653	2/1/2015		30,800	30,800	
8/1/2015		1,282,850	1,282,850		8/1/2015		1,419,806	(461,153)	958,653	8/1/2015		30,800	30,800	
2/1/2016		1,282,850	1,282,850		2/1/2016		1,419,806	(461,153)	958,653	2/1/2016	1,540,000	30,800	1,570,800	
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)	958,653	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	22,564,550	75,444,550		Total	48,375,000	36,932,132	-11,995,557	73,311,576	Total	3,425,000	182,275	3,607,275	

Series 2010B (QSCBs)						Series 2012				Series	
Dates	Principal	Interest	Subsidy ¹	ISF Payments ^{2,3}	Net Debt Service	Dates	Principal	Interest	Debt Service	Dates	Principal
8/1/2013		1,126,747	(1,007,335)		(1,007,335)	8/1/2013				8/1/2013	
2/1/2014		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2014				2/1/2014	
8/1/2014		1,126,747	(1,007,335)		(1,007,335)	8/1/2014				8/1/2014	
2/1/2015		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2015		879,450	879,450	2/1/2015	
8/1/2015		1,126,747	(1,007,335)		(1,007,335)	8/1/2015		879,450	879,450	8/1/2015	
2/1/2016		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2016		879,450	879,450	2/1/2016	
8/1/2016		1,126,747	(1,007,335)		(1,007,335)	8/1/2016		879,450	879,450	8/1/2016	
2/1/2017		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2017		879,450	879,450	2/1/2017	
8/1/2017		1,126,747	(1,007,335)		(1,007,335)	8/1/2017		879,450	879,450	8/1/2017	
2/1/2018		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2018		879,450	879,450	2/1/2018	
8/1/2018		1,126,747	(1,007,335)		(1,007,335)	8/1/2018	1,845,000	879,450	2,724,450	8/1/2018	5,915,000
2/1/2019		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2019		842,550	842,550	2/1/2019	
8/1/2019		1,126,747	(1,007,335)		(1,007,335)	8/1/2019	1,915,000	842,550	2,757,550	8/1/2019	6,195,000
2/1/2020		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2020		804,250	804,250	2/1/2020	
8/1/2020		1,126,747	(1,007,335)		(1,007,335)	8/1/2020	1,995,000	804,250	2,799,250	8/1/2020	6,495,000
2/1/2021		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2021		754,375	754,375	2/1/2021	
8/1/2021		1,126,747	(1,007,335)		(1,007,335)	8/1/2021	2,095,000	754,375	2,849,375	8/1/2021	5,360,000
2/1/2022		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2022		702,000	702,000	2/1/2022	
8/1/2022		1,126,747	(1,007,335)		(1,007,335)	8/1/2022	2,200,000	702,000	2,902,000	8/1/2022	3,385,000
2/1/2023		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2023		647,000	647,000	2/1/2023	
8/1/2023		1,126,747	(1,007,335)		(1,007,335)	8/1/2023	2,310,000	647,000	2,957,000	8/1/2023	2,795,000
2/1/2024		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2024		589,250	589,250	2/1/2024	
8/1/2024		1,126,747	(1,007,335)		(1,007,335)	8/1/2024	2,425,000	589,250	3,014,250	8/1/2024	2,100,000
2/1/2025		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2025		528,625	528,625	2/1/2025	
8/1/2025		1,126,747	(1,007,335)		(1,007,335)	8/1/2025	2,545,000	528,625	3,073,625	8/1/2025	1,245,000
2/1/2026		1,126,747	(1,007,335)	3,680,866	2,673,531	2/1/2026		465,000	465,000	2/1/2026	
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	8/1/2026	
2/1/2027		1,116,198	(997,904)	3,680,866	2,682,962	2/1/2027		398,250	398,250	2/1/2027	
8/1/2027	18,190,000	1,116,198	(997,904)		(997,904)	8/1/2027	1,955,000	398,250	2,353,250	8/1/2027	
2/1/2028		604,514	(540,448)	3,680,866	3,140,418	2/1/2028		349,375	349,375	2/1/2028	
8/1/2028	21,490,000	604,514	(540,448)		(540,448)	8/1/2028	2,055,000	349,375	2,404,375	8/1/2028	
2/1/2029						2/1/2029		298,000	298,000	2/1/2029	
8/1/2029						8/1/2029	2,155,000	298,000	2,453,000	8/1/2029	2,445,000
2/1/2030						2/1/2030		244,125	244,125	2/1/2030	
8/1/2030						8/1/2030	2,265,000	244,125	2,509,125	8/1/2030	2,565,000
2/1/2031						2/1/2031		187,500	187,500	2/1/2031	
8/1/2031						8/1/2031	2,380,000	187,500	2,567,500	8/1/2031	2,690,000
2/1/2032						2/1/2032		128,000	128,000	2/1/2032	
8/1/2032						8/1/2032	2,500,000	128,000	2,628,000	8/1/2032	2,790,000
2/1/2033						2/1/2033		65,500	65,500	2/1/2033	
8/1/2033						8/1/2033	2,620,000	65,500	2,685,500	8/1/2033	2,905,000
Total	40,055,000	33,863,597	-30,274,754	55,212,989	24,938,235	Total	35,930,000	21,043,200	56,973,200	Total	46,885,000

2014A		Series 2014B			
Interest	Debt Service	Dates	Principal	Interest	Debt Service
		8/1/2013			
		2/1/2014			
		8/1/2014		736,419	736,419
		2/1/2015		860,750	860,750
		8/1/2015		860,750	860,750
		2/1/2016		860,750	860,750
1,126,838	1,126,838	8/1/2016		860,750	860,750
1,126,838	1,126,838	2/1/2017		860,750	860,750
1,126,838	1,126,838	8/1/2017		860,750	860,750
1,126,838	1,126,838	2/1/2018		860,750	860,750
1,126,838	1,126,838	8/1/2018		860,750	860,750
978,963	978,963	2/1/2019		860,750	860,750
978,963	7,173,963	8/1/2019		860,750	860,750
824,088	824,088	2/1/2020		860,750	860,750
824,088	7,319,088	8/1/2020	3,840,000	860,750	4,700,750
661,713	661,713	2/1/2021		764,750	764,750
661,713	6,021,713	8/1/2021	3,835,000	764,750	4,599,750
527,713	527,713	2/1/2022		668,875	668,875
527,713	3,912,713	8/1/2022	4,825,000	668,875	5,493,875
443,088	443,088	2/1/2023		548,250	548,250
443,088	3,238,088	8/1/2023	5,320,000	548,250	5,868,250
373,213	373,213	2/1/2024		415,250	415,250
373,213	2,473,213	8/1/2024	6,810,000	415,250	7,225,250
320,713	320,713	2/1/2025		245,000	245,000
320,713	1,565,713	8/1/2025	9,800,000	245,000	10,045,000
289,588	289,588	2/1/2026			
289,588	289,588	8/1/2026			
289,588	289,588	2/1/2027			
289,588	289,588	8/1/2027			
289,588	289,588	2/1/2028			
289,588	289,588	8/1/2028			
289,588	289,588	2/1/2029			
289,588	289,588	8/1/2029			
289,588	2,734,588	2/1/2030			
228,463	228,463	8/1/2030			
164,338	164,338	2/1/2031			
164,338	2,854,338	8/1/2031			
113,900	113,900	2/1/2032			
113,900	2,903,900	8/1/2032			
58,100	58,100	2/1/2033			
58,100	2,963,100	8/1/2033			
18,466,300	65,351,300	Total	34,430,000	16,349,669	50,779,669

Aggregate Debt Service					Annual Debt Service	
Dates	Principal	Gross Interest	Net Debt Service		Dates	Net Debt Service
8/1/2013	12,090,000	8,249,266	17,744,030		6/30/2014	30,885,989
2/1/2014	4,060,000	7,996,328	13,141,959		6/30/2015	30,864,709
8/1/2014	16,230,000	7,743,748	21,378,512		6/30/2016	33,654,264
2/1/2015	0	8,400,566	9,486,196		6/30/2017	35,505,164
8/1/2015	17,635,000	8,400,566	23,440,330		6/30/2018	36,246,427
2/1/2016	0	9,128,303	10,213,934		6/30/2019	24,386,752
8/1/2016	19,210,000	9,128,303	25,743,068		6/30/2020	33,074,952
2/1/2017	0	8,676,466	9,762,096		6/30/2021	33,347,677
8/1/2017	20,900,000	8,676,466	26,981,230		6/30/2022	33,852,177
2/1/2018	0	8,179,566	9,265,196		6/30/2023	33,820,427
8/1/2018	9,760,000	8,179,566	15,344,330		6/30/2024	33,822,552
2/1/2019	0	7,956,791	9,042,421		6/30/2025	33,839,254
8/1/2019	19,110,000	7,956,791	24,471,555		6/30/2026	33,800,625
2/1/2020	0	7,517,766	8,603,396		6/30/2027	33,668,189
8/1/2020	20,330,000	7,517,766	25,252,530		6/30/2028	34,163,086
2/1/2021	0	7,009,516	8,095,146		6/30/2029	32,398,011
8/1/2021	21,890,000	7,009,516	26,304,280		6/30/2030	5,660,175
2/1/2022	0	6,462,266	7,547,896		6/30/2031	5,654,425
8/1/2022	22,980,000	6,462,266	26,847,030		6/30/2032	5,663,738
2/1/2023	0	5,887,766	6,973,396		6/30/2033	5,655,500
8/1/2023	24,135,000	5,887,766	27,427,530		6/30/2034	5,648,600
2/1/2024	0	5,309,391	6,395,021		Total	555,612,693
8/1/2024	25,290,000	5,309,391	28,004,155			
2/1/2025	0	4,616,437	5,835,099			
8/1/2025	26,405,000	4,616,437	28,559,233			
2/1/2026	0	3,900,566	5,241,392			
8/1/2026	27,830,000	3,900,566	29,015,526			
2/1/2027	0	3,198,578	4,652,662			
8/1/2027	46,955,000	3,198,578	29,736,796			
2/1/2028	0	1,938,145	4,426,290			
8/1/2028	52,555,000	1,938,145	31,810,424			
2/1/2029	0	587,588	587,588			
8/1/2029	4,600,000	587,588	5,187,588			
2/1/2030	0	472,588	472,588			
8/1/2030	4,830,000	472,588	5,302,588			
2/1/2031	0	351,838	351,838			
8/1/2031	5,070,000	351,838	5,421,838			
2/1/2032	0	241,900	241,900			
8/1/2032	5,290,000	241,900	5,531,900			
2/1/2033	0	123,600	123,600			
8/1/2033	5,525,000	123,600	5,648,600			
Total	412,680,000	203,908,611	555,612,693			

**SPECIAL REVENUE FUNDS
FEDERAL / STATE / COMPETITIVE GRANTS
FY 2014-15
(Estimated Grant Award for Budget Purposes)**

GRANT NAME		AMOUNT
Title III-A Limited English Proficient		\$ 241,633
Title I (A&I)	\$ 3,918,493	
Migrant Education	<u>-</u>	3,918,493
Title VI-B Flow Through		5,811,801
Race to the Top		1,230,224
Title II-A, Improving Teacher Quality		538,549
ROTC Program		362,125
Ninth District Head Start		\$ 407,731
Pre-K	<u>101,524</u>	509,255
Pre-K Lottery		519,161
Federal Preschool Special Education		177,871
Perkins Career, Technology Education Grants		<u>183,160</u>
TOTAL		<u>\$ 13,492,272</u>

**OTHER FUNDS
BUDGET FY 2014-15**

	Worker's Compensation Fund	Flexible Spending	Payroll Account	TOTAL
Revenue				
Local Funds Interest Earned	\$ 416	\$ 1,672	\$ 11,138	\$ 13,226
Incoming Transfers	1,027,000			1,027,000
Beginning Fund Balance	<u>41,580</u>	<u>167,220</u>	<u>1,113,758</u>	<u>1,322,558</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,068,996</u>	<u>\$ 168,892</u>	<u>\$ 1,124,896</u>	<u>\$ 2,362,784</u>
Expense				
Workers' Comp Claims	\$ 1,027,000	\$ -	\$ -	\$ 1,027,000
Ending Fund Balance	<u>41,996</u>	<u>168,892</u>	<u>1,124,896</u>	<u>1,335,784</u>
TOTAL EXPENSE and ENDING FUND BALANCE	<u>\$ 1,068,996</u>	<u>\$ 168,892</u>	<u>\$ 1,124,896</u>	<u>\$ 2,362,784</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL FOOD SERVICES
BUDGET
FY JUNE 30, 2015
180 Days**

REVENUE

	ACTUAL 2012-2013	PROJECTED 2013-14	BUDGET 2014-15
LOCAL REVENUE (Student & Adult Meals, Supplemental Sales, Interest, Other Income)	\$ 6,471,591.82	\$ 6,688,009.00	\$ 7,484,236.00
STATE REVENUE (State Salary Supplement)	458,512.00	455,078.00	455,078.00
FEDERAL REVENUE (Based on Student Meals, Free, Reduced, Paid, USDA Entitlement)	8,155,239.11	8,558,445.00	9,021,436.00
TOTAL REVENUE	\$ 15,085,342.93	\$ 15,701,532.00 *	\$ 16,960,750.00 **
BEGINNING FUND BALANCE	3,556,495.00	3,185,091.64	2,902,639.64
	\$ 18,641,837.93	\$ 18,886,623.64	\$ 19,863,389.64

* Reflects \$774,000.00 decrease in revenue due to 9 inclement weather days

** Reflects an increase in revenue of \$242,627.88 based on CCSD approval for 6 Cent Certification.

**CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL FOOD SERVICES**

BUDGET

FY JUNE 30, 2015

180 Days

EXPENSE

	ACTUAL 2012-13	PROJECTED 2013-14	BUDGET 2014-15
SALARIES - CLERICAL CENTRAL OFFICE (6 1/2)	\$ 231,423.17	\$ 230,445.00	\$ 258,726.00
SALARIES - ADMINISTRATIVE (3)	258,302.88	270,263.00	287,608.00
SALARIES - FIELD MANAGERS (1)	-	18,687.00	37,374.00
SALARIES - LUNCHROOM (Managers, Assistant Managers, Workers, Subs) (295)	4,661,750.38	4,822,074.00	5,097,398.00
SALARIES - MONITORS (106)	274,964.00	311,040.00	311,040.00
BENEFITS (Insurance, Life, Disability, Dental, Retirement, FICA)	1,908,481.08	2,228,807.00	2,425,735.00
PROFESSIONAL & TECHNICAL SERVICES (Horizon, Audit)	53,662.16	58,000.00	62,000.00
EQUIPMENT MAINTENANCE	1,784.64	1,500.00	1,800.00
COMMUNICATIONS	1,465.77	1,500.00	1,600.00
STAFF DEVELOPMENT/TRAINING	10,190.09	15,000.00	15,000.00
OTHER PURCHASED SERVICES (Pest Control, Health Dept., Humitic, Warehouse Delivery, Misc)	96,406.57	88,104.00	90,000.00
SUPPLIES (Office, Cleaning, Chemicals, Paper, Uniforms, Misc)	675,550.29	710,854.00	720,000.00
PURCHASE OF COMPUTER SOFTWARE	3,660.48	2,000.00	3,000.00
EQUIPMENT	176,342.89	75,000.00	100,000.00
PURCHASE AND REPLACEMENT OF COMPUTERS	-	3,000.00	3,000.00
FUEL/ENERGY (Gas for Warehouse Delivery Truck)	3,562.80	4,000.00	4,500.00
FOOD USAGE (Purchased and USDA Entitlement)	7,072,471.44	7,122,612.00	7,521,369.00
DUES AND FEES (Registration for Conventions, Certification, Fuel Up-Charge, Bank Analysis Fee)	25,967.65	19,998.00	20,000.00
BOOKS AND PERIODICALS	760.00	1,000.00	500.00
OTHER EXPENSE	0.00	100.00	100.00
TOTAL EXPENSE	\$ 15,456,746.29	\$ 15,983,984.00	\$ 16,960,750.00
ENDING FUND BALANCE	3,185,091.64	2,902,639.64	2,902,639.64
	\$ 18,641,837.93	\$ 18,886,623.64	\$ 19,863,389.64

*** Increase due to implementation of One Source and TempAlert Programs

**** Reflects a reduction in food usage (approx. \$382,000) due to 9 inclement weather days

SCHOOL NUTRITION

YEARLY/CURRENT YEAR MONTHLY STUDENT LUNCH PERCENT PARTICIPATION

2013 - 2014

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	5 Year Average	August	September	October	November	December	January	February	March	April	May	Average %
ACE M/H	71%	76%	73%	71%	75%	73%	70%	74%	74%	75%	74%	77%	77%	76%	76%	73%	75%
Cherokee High	51%	53%	52%	54%	48%	52%	51%	53%	52%	51%	41%	49%	51%	50%	50%	37%	48%
Etowah High	46%	47%	44%	41%	39%	43%	39%	41%	41%	42%	33%	39%	41%	42%	42%	31%	39%
Sequoyah High	56%	57%	52%	48%	42%	51%	44%	45%	45%	45%	34%	43%	44%	44%	45%	34%	42%
Woodstock M/H	62%	57%	57%	55%	51%	58%	52%	54%	53%	52%	47%	50%	52%	52%	52%	45%	51%
Creekview High	57%	55%	51%	50%	44%	51%	47%	47%	46%	46%	35%	45%	45%	45%	45%	34%	44%
River Ridge High		66%	60%	56%	51%	58%	54%	54%	54%	54%	40%	51%	53%	53%	53%	40%	51%
E T Booth Middle	61%	52%	54%	52%	48%	53%	48%	49%	49%	49%	49%	49%	49%	48%	48%	46%	48%
Dean Rusk Middle	59%	57%	58%	60%	50%	57%	49%	50%	51%	52%	51%	50%	50%	51%	49%	50%	50%
Tasley Middle	83%	78%	76%	76%	70%	77%	73%	73%	72%	71%	70%	70%	69%	69%	68%	66%	70%
Creekland Middle	67%	70%	65%	58%	53%	63%	55%	56%	56%	54%	54%	52%	52%	53%	52%	47%	53%
Freedom Middle	74%	69%	66%	53%	47%	62%	47%	48%	48%	48%	50%	47%	47%	48%	46%	43%	47%
Mill Creek Middle	70%	72%	71%	66%	60%	68%	62%	64%	63%	63%	62%	61%	60%	60%	58%	50%	60%
Ralph Bunche Center	39%	81%	78%	68%	72%	68%	78%	79%	74%	72%	68%	72%	73%	71%	68%	65%	72%
Ball Ground Elementary	83%	82%	81%	82%	77%	81%	74%	77%	79%	80%	78%	78%	79%	78%	78%	75%	77%
Canton Elementary	88%	90%	92%	92%	92%	91%	90%	92%	92%	92%	93%	93%	93%	93%	93%	93%	92%
Chapman Intermediate	67%	66%	64%	54%	0%	63%		SCHOOL CLOSED									0%
Clayton Elementary	77%	75%	74%	69%	66%	72%	63%	65%	68%	69%	68%	67%	64%	68%	67%	65%	66%
Free Home Elementary	70%	69%	73%	71%	66%	70%	61%	64%	67%	67%	66%	67%	66%	69%	68%	62%	66%
Hickory Flat Elementary	73%	71%	61%	63%	55%	65%	49%	55%	57%	57%	57%	54%	54%	55%	58%	52%	55%
Holly Springs Elementary	77%	76%	76%	69%	71%	74%	67%	72%	71%	72%	72%	72%	72%	72%	74%	71%	71%
Johnston Elementary	72%	68%	65%	66%	65%	67%	56%	62%	65%	67%	69%	67%	67%	67%	67%	67%	65%
Little River Elementary	78%	76%	68%	64%	59%	69%	52%	57%	58%	60%	61%	59%	61%	62%	62%	60%	59%
Macedonia Elementary	77%	73%	69%	64%	60%	69%	55%	58%	61%	61%	63%	60%	61%	61%	60%	59%	60%
R M Moore Elementary	79%	79%	78%	77%	74%	77%	68%	72%	73%	74%	76%	74%	76%	78%	78%	74%	74%
Oak Grove Elementary	77%	76%	76%	69%	78%	75%	72%	76%	77%	77%	78%	78%	79%	81%	81%	78%	78%
Woodstock Elementary	81%	81%	78%	74%	71%	77%	64%	68%	68%	70%	71%	70%	70%	70%	70%	87%	71%
Boston Elementary	80%	78%	80%	69%	67%	75%	60%	66%	67%	70%	69%	68%	69%	68%	68%	66%	67%
Mountain Road Elementary	74%	72%	70%	68%	63%	69%	58%	62%	63%	65%	65%	63%	64%	65%	64%	61%	63%
Bascomb Elementary	74%	69%	65%	60%	53%	64%	51%	55%	55%	55%	55%	55%	53%	53%	53%	50%	53%
Sixes Elementary	73%	67%	64%	60%	51%	63%	45%	50%	51%	52%	54%	51%	51%	51%	52%	51%	51%
Arnold Mill Elementary	71%	68%	67%	60%	57%	65%	49%	55%	57%	58%	58%	57%	59%	59%	57%	56%	57%
Liberty Elementary	63%	61%	60%	54%	48%	57%	44%	47%	48%	48%	49%	47%	47%	48%	47%	52%	48%
Clark Creek Elementary				77%	76%	77%	70%	75%	77%	77%	78%	77%	78%	78%	78%	76%	76%
Carmel Elementary	70%	70%	71%	70%	68%	70%	62%	67%	68%	70%	70%	69%	69%	70%	70%	66%	68%
Hasty Elementary	87%	89%	88%	88%	87%	88%	84%	87%	87%	87%	87%	87%	87%	87%	87%	87%	87%
Avery Elementary	77%	74%	70%	67%	62%	70%	58%	62%	62%	63%	65%	61%	62%	63%	62%	60%	62%
Tippens Center	66%	78%	74%	75%	77%	74%	78%	78%	81%	81%	74%	76%	80%	74%	76%	76%	77%
Knox Elementary	69%	68%	68%	65%	60%	66%	55%	59%	61%	62%	63%	60%	61%	62%	61%	60%	60%
Indian Knoll Elementary				68%	65%	68%	61%	65%	65%	66%	67%	65%	65%	66%	65%	62%	65%

River Ridge High at Mill Creek 2009-2010

SCHOOL NUTRITION

YEARLY/CURRENT YEAR MONTHLY STUDENT BREAKFAST PERCENT PARTICIPATION 2013 - 2014

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	5 Year Average	August	September	October	November	December	January	February	March	April	May	Average %
Crossroads M/H	36%	45%	43%	46%	46%	43%	34%	38%	41%	50%	51%	52%	49%	51%	50%	48%	46%
Cherokee High	12%	14%	15%	12%	11%	13%	8%	9%	11%	12%	11%	12%	11%	12%	12%	10%	11%
Etowah High	6%	9%	8%	7%	7%	7%	5%	5%	6%	7%	7%	7%	7%	8%	8%	7%	7%
Sequoyah High	6%	9%	10%	8%	7%	8%	6%	7%	7%	7%	7%	7%	7%	8%	8%	7%	7%
Woodstock M/H	10%	12%	12%	13%	11%	12%	10%	11%	12%	12%	11%	11%	11%	12%	12%	11%	11%
Creekview High	7%	9%	8%	7%	8%	8%	5%	7%	7%	9%	8%	8%	8%	8%	9%	8%	8%
River Ridge High		17%	13%	10%	11%	13%	7%	8%	10%	11%	11%	12%	12%	13%	13%	11%	11%
E T Booth Middle	11%	10%	10%	12%	14%	11%	10%	12%	13%	15%	15%	14%	14%	15%	15%	14%	14%
Dean Rusk Middle	9%	12%	13%	11%	12%	11%	7%	8%	11%	13%	12%	12%	12%	14%	14%	13%	12%
Teasley Middle	19%	21%	22%	23%	21%	21%	19%	22%	22%	23%	21%	20%	20%	21%	22%	21%	21%
Creekland Middle	9%	12%	10%	11%	10%	10%	8%	10%	10%	11%	10%	10%	10%	10%	9%	10%	10%
Freedom Middle	9%	8%	7%	6%	4%	7%	4%	4%	4%	5%	5%	4%	4%	5%	5%	4%	4%
Mill Creek Middle	11%	12%	9%	8%	11%	10%	7%	10%	11%	12%	11%	12%	12%	11%	12%	11%	11%
Ralph Bunche Center	34%	73%	73%	68%	57%	61%	64%	62%	58%	55%	54%	55%	56%	56%	55%	53%	57%
Ball Ground Elementary	29%	26%	26%	32%	28%	28%	25%	27%	28%	30%	27%	27%	28%	29%	30%	29%	28%
Canton Elementary	31%	31%	35%	38%	40%	35%	39%	41%	41%	41%	41%	40%	39%	39%	39%	39%	40%
Chapman Intermediate	16%	21%	22%	19%	0%	20%		SCHOOL CLOSED									0%
Clayton Elementary	25%	31%	32%	27%	24%	28%	22%	25%	25%	26%	24%	23%	21%	24%	26%	24%	24%
Free Home Elementary	22%	21%	19%	18%	16%	19%	15%	15%	16%	20%	16%	17%	17%	17%	18%	15%	16%
Hickory Flat Elementary	18%	20%	10%	11%	10%	14%	9%	11%	11%	12%	10%	10%	9%	10%	10%	9%	10%
Holly Springs Elementary	19%	18%	22%	22%	24%	21%	24%	26%	26%	26%	22%	22%	22%	23%	25%	22%	24%
Johnston Elementary	19%	18%	17%	22%	25%	20%	22%	25%	25%	26%	25%	25%	24%	24%	26%	25%	25%
Little River Elementary	16%	14%	15%	13%	12%	14%	9%	12%	12%	13%	12%	12%	12%	14%	13%	13%	12%
Macedonia Elementary	16%	14%	16%	14%	12%	14%	10%	11%	13%	17%	13%	11%	12%	14%	12%	11%	12%
R M Moore Elementary	25%	33%	34%	33%	29%	31%	26%	28%	29%	32%	30%	28%	28%	29%	30%	30%	29%
Oak Grove Elementary	24%	25%	25%	38%	38%	30%	34%	37%	36%	39%	37%	38%	38%	38%	39%	40%	38%
Woodstock Elementary	21%	23%	24%	21%	19%	22%	18%	22%	20%	20%	17%	17%	18%	19%	18%	22%	19%
Boston Elementary	29%	29%	32%	23%	18%	26%	15%	17%	17%	19%	19%	18%	18%	17%	18%	18%	18%
Mountain Road Elementary	14%	14%	15%	13%	13%	14%	11%	14%	12%	12%	13%	12%	13%	13%	13%	13%	13%
Bascomb Elementary	14%	15%	12%	11%	8%	12%	6%	7%	8%	9%	8%	8%	9%	9%	10%	9%	8%
Sixes Elementary	8%	9%	11%	11%	11%	10%	8%	10%	10%	12%	11%	11%	11%	12%	11%	11%	11%
Arnold Mill Elementary	13%	11%	11%	11%	13%	12%	11%	12%	12%	13%	13%	13%	13%	13%	13%	13%	13%
Liberty Elementary	11%	13%	13%	11%	9%	11%	8%	9%	9%	9%	8%	8%	8%	9%	8%	10%	9%
Clark Creek Elementary				26%	25%	26%	21%	26%	28%	28%	25%	24%	24%	25%	25%	24%	25%
Carmel Elementary	13%	16%	21%	26%	23%	20%	21%	26%	26%	24%	22%	21%	22%	23%	23%	23%	23%
Hasty Elementary	46%	44%	39%	35%	38%	40%	37%	37%	38%	40%	38%	37%	39%	40%	40%	38%	38%
Avery Elementary	15%	14%	15%	11%	9%	13%	8%	10%	10%	9%	8%	9%	9%	9%	10%	9%	9%
Tippens Center	48%	62%	67%	69%	67%	63%	73%	73%	74%	71%	65%	70%	64%	63%	61%	60%	67%
Knox Elementary	15%	14%	13%	12%	13%	13%	11%	11%	13%	14%	13%	13%	13%	14%	14%	13%	13%
Indian Knoll Elementary			18%	18%	18%	18%	19%	19%	19%	19%	18%	17%	17%	18%	19%	19%	18%

River Ridge High at Mill Creek 2009-2010

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Σ 5 0 0	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
06	Ace Academy	Front Office Rm 22	Toshiba	3540C	CQE3333657	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
06	Ace Academy	Teacher Workroom 25	Toshiba	456	C2EC38641	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
43	Arnold Mill ES	Media Ctr Prod Rm 508D	Toshiba	556	CGEC16649	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
43	Arnold Mill ES	Media Ctr Prod Rm 508D	Toshiba	3540C	CQE3333448	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
43	Arnold Mill ES	Office Workroom 517	Toshiba	3540C	CQE3333538	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
43	Arnold Mill ES	Room 411	Toshiba	556	CGEC16714	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
49	Avery ES	Admin A120	Toshiba	3540C	CQE3333534	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
49	Avery ES	Media Center	Toshiba	3540C	CQE3333516	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
49	Avery ES	Teacher Workroom 119	Toshiba	556	CGEC16758	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
49	Avery ES	Teacher Workroom 222	Toshiba	556	CGEC16770	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
49	Avery ES	Teacher Workroom 320	Toshiba	556	CGEC16768	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
40	Bascomb ES	Front Office	Toshiba	3540C	CQE3333466	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
40	Bascomb ES	Media Center M14	Toshiba	3540C	CQE3333419	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
40	Bascomb ES	Room 712	Toshiba	556	CGEC16712	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
40	Bascomb ES	Room 712	Toshiba	556	CGEC16685	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
40	Bascomb ES	Workroom M15	Toshiba	556	CGEC16756	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
38	Boston ES	Front Office B19	Toshiba	3540C	CQE3333422	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
38	Boston ES	Production Room Behind Office B7	Toshiba	3540c	CQE3333445	B/W	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
38	Boston ES	E1	Toshiba	556	CGDC16493	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
38	Boston ES	F Wing Workroom	Toshiba	556	CGEC16697	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
02	Buffington Educational Svcs Ctr	Main Office	Toshiba	306	C2EC38891	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
42	Bus Shop 1 / Fleet Maintenance	#1 Office	Toshiba	306+fax	C2EC38877	B/W	8/1/2013	7/31/2016	\$77.03	0.0045
05	Bus Shop 2 / Transportation	Shop Office Rm 110	Toshiba	306	CQEC38826	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
05	Bus Shop 2 / Transportation	Transportation Workroom	Toshiba	456	C2EC37241	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
23	Canton ES	Media Center	Toshiba	3540C	CQE3333568	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
23	Canton ES	Rm Team A-113	Toshiba	3540C	CQE3333541	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
23	Canton ES	Teacher Workroom 510	Toshiba	556	CGDC16426	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
23	Canton ES	Teacher Workroom 709	Toshiba	556	CGEC16650	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
23	Canton ES	Teacher Workroom 910	Toshiba	556	CGEC16710	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
46	Carmel ES	Front Office	Toshiba	3540C	CQE3333662	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
46	Carmel ES	Media Center	Toshiba	3540C	CQE3333447	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Σ 5 0 0	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
46	Carmel ES	Workroom 402A	Toshiba	556	CGEC16693	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
46	Carmel ES	Workroom 404A	Toshiba	556	CGDC16477	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
46	Carmel ES	Workroom 408A	Toshiba	556	CGEC16653	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
50A	Central Office Bldg A	Public Relations, Team A-226	Toshiba	5540CT+Lcf	CBD321011	Color	8/1/2013	7/31/2016	\$224.87	.0045b/.045c
50A	Central Office Bldg A	School Operations, Team A-220	Toshiba	3540C+Fax+Lcf	CQE333409	Color	8/1/2013	7/31/2016	\$126.18	.0045b/.045c
50A	Central Office Bldg A	Superintendent's Copy Room	Toshiba	3540C+Fax+Lcf	CQE333430	Color	8/1/2013	7/31/2016	\$126.18	.0045b/.045c
07C	Central Office Bldg C	Personnel Office, Rm C121	Toshiba	3450C+Fax	CQE333396	Color	8/1/2013	7/31/2016	\$120.51	.0045b/.045c
07C	Central Office Bldg C	2nd Floor Copy Rm 210	Toshiba	3540C	CQE333446	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
07C	Central Office Bldg C	Benefits Rm C118	Toshiba	3540C+Fax	CQE333543	Color	8/1/2013	7/31/2016	\$120.51	.0045b/.045c
07C	Central Office Bldg C	1st Floor Copy Rm C105	Toshiba	3450C+Fax	CQE333484	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
07C	Central Office Bldg C	School Police B06	Toshiba	3450C+Fax	CQE333425	Color	8/1/2013	7/31/2016	\$120.51	.0045b/.045c
50G	Central Office Bldg G (Accounting)	Room G-08	Toshiba	456	C2EC38648	Color	8/1/2013	7/31/2016	\$82.33	0.0040
50G	Central Office Bldg G (Accounting)	Room G-50	Toshiba	3540C+Lcf	CQE333553	B/W	8/1/2013	7/31/2016	\$119.59	.0045b/.045c
54	Central Warehouse/Print Shop	Print Shop	Toshiba	3540C	CQE333399	Color	8/1/2013	7/31/2016	\$119.59	.0045b/.045c
10	Cherokee HS	300 Hall Rm 302	Toshiba	756	CKL211858	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
10	Cherokee HS	600 Hall, Rm 611	Toshiba	456	C2EC38505	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
10	Cherokee HS	Athletic Office Rm 202	Toshiba	306	C2EC38888	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
10	Cherokee HS	Counselor's Office, Rm010	Toshiba	456	C2EC40267	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
10	Cherokee HS	Main Office, Rm 006	Toshiba	3540C	CQE333355	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
10	Cherokee HS	Media Center	Toshiba	3540C	CQE333373	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
10	Cherokee HS	Print Shop- Media Center, Rm400J	Toshiba	756	CKL211872	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
10	Cherokee HS	Print Shop- Media Center, Rm400J	Toshiba	756	CKL211889	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
25	Clayton ES	Front Office D102	Toshiba	3540C	CQE333545	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
25	Clayton ES	Media Center #172	Toshiba	3540C	CQE333386	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
25	Clayton ES	Rm D128	Toshiba	556	CGDC16468	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
19	Creekland MS	Media Center	Toshiba	3540C	CQE333539	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
19	Creekland MS	Office Workroom A-13	Toshiba	3540C	CQE333554	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
19	Creekland MS	Teacher Workroom 402	Toshiba	556	CGEC16767	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
19	Creekland MS	Teacher Workroom 402	Toshiba	556	CGEC16652	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
19	Creekland MS	Teacher Workroom 609	Toshiba	556	CGEC16762	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
14	Creekview HS	Copy Room Team A-10	Toshiba	3540C	CQE333377	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Σ 5 0 0	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
14	Creekview HS	Media Center A26	Toshiba	3540C	CQE3333542	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
14	Creekview HS	Special Ed Rm 2101	Toshiba	306	C2EC38820	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
14	Creekview HS	Student Services Rm Team A-26	Toshiba	306	C2EC38907	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
14	Creekview HS	Teacher Workroom 1403	Toshiba	756	CKL211882	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
14	Creekview HS	Teacher Workroom 2403	Toshiba	756	CKL211870	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
14	Creekview HS	Teacher Workroom 2403	Toshiba	756	CKK211712	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
16	Dean Rusk MS	Front Office	Toshiba	3540C	CQE3333421	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
16	Dean Rusk MS	Media Center	Toshiba	3540C	CQE3333468	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
16	Dean Rusk MS	Teacher Workroom 113	Toshiba	556	CGDC16430	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
60	Educational Svcs. Annex Bldg G	Copy / Mail Room G29	Toshiba	3540C	CQE3333487	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
60	Educational Svcs. Annex Bldg H	Copy Workroom H3	Toshiba	456	C2EC38653	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
15	ET Booth MS	Admin Area A113	Toshiba	3540C	CQE3333548	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
15	ET Booth MS	Media Center M8	Toshiba	3540C	CQE3333648	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
15	ET Booth MS	Teacher Workroom 1601	Toshiba	556	CGEC16701	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
15	ET Booth MS	Teacher Workroom 1605	Toshiba	556	CGEC16774	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
15	ET Booth MS	Teacher Workroom 2501	Toshiba	556	CGEC16695	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
15	ET Booth MS	Teacher Workroom 2505	Toshiba	556	CGDC16487	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
11	Etowah HS	Copy Room 3204	Toshiba	756	CKJ211528	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
11	Etowah HS	Copy Room 7106	Toshiba	756	CKJ211532	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
11	Etowah HS	Gym Teacher Workroom 2223	Toshiba	756	CKJ211508	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
11	Etowah HS	Media Center 3200	Toshiba	3540C	CQE3333537	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
11	Etowah HS	Admin Rm 7101D	Toshiba	3540C	CQE3333606	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
11	Etowah HS	Counseling Ofc Rm 3108F	Toshiba	306	C2EC38881	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
11	Etowah HS	Gym Admin 2207	Toshiba	456	C2EC37266	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
11	Etowah HS	Records Ofc 3106	Toshiba	306	C2EC38894	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
26	Free Home ES	Annex Bldg, Outside RmTeam A-6	Toshiba	456	C2EC38506	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
26	Free Home ES	Rm 13A	Toshiba	3540C	CQE3333349	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
26	Free Home ES	Rm 4A	Toshiba	456	C2EC40262	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
20	Freedom MS	Front Office	Toshiba	3540C	CQE3333558	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
20	Freedom MS	Media Center	Toshiba	3540C	CQE3333434	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
20	Freedom MS	Teacher Wkrm 402	Toshiba	556	CGEC16769	B/W	8/1/2013	7/31/2016	\$133.03	0.0034

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Σ 0 0	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
20	Freedom MS	Teacher Wkrm 405	Toshiba	556	CGDC16492	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
20	Freedom MS	Teacher Wkrm 703	Toshiba	556	CGDC16439	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
48	Hasty ES	Media Center	Toshiba	3540C	CQE333578	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
48	Hasty ES	Rm 702	Toshiba	556	CGDC16388	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
48	Hasty ES	Rm Team A-112	Toshiba	3540C	CQE333365	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
48	Hasty ES	Room 202	Toshiba	556	CGEC16720	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
27	Hickory Flat ES	Media Center	Toshiba	3540C	CQE333660	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
27	Hickory Flat ES	Office Workroom 1200L	Toshiba	3540C	CQE333621	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
27	Hickory Flat ES	Room 312	Toshiba	556	CGEC16739	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
27	Hickory Flat ES	Teacher Workroom 725	Toshiba	556	CGEC16759	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
28	Holly Springs ES	Media Center	Toshiba	3540C	CQE333653	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
28	Holly Springs ES	Teacher Workroom 402	Toshiba	556	CGDC16427	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
28	Holly Springs ES	Teacher Workroom 412	Toshiba	556	CGEC16749	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
28	Holly Springs ES	Teacher Workroom 422	Toshiba	556	CGEC16775	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
28	Holly Springs ES	Office Workroom 813	Toshiba	3540C	CQE333570	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
29	Johnston ES	Media Workroom 62F	Toshiba	556	CGEC16709	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
29	Johnston ES	Office	Toshiba	3540C	CQE333566	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
29	Johnston ES	Media Center 62D	Toshiba	3540C	CQE333480	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
29	Johnston ES	Room B28N	Toshiba	556	CGEC16773	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
29	Johnston ES	Media Workroom 67	Toshiba	556	CGEC16748	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
65	Joseph Knox ES	Admin Rm Team A-111	Toshiba	3540C	CQE333408	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
65	Joseph Knox ES	Media Center	Toshiba	3540C	CQE333563	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
65	Joseph Knox ES	Teacher Workroom 116	Toshiba	556	CGEC16722	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
65	Joseph Knox ES	Teacher Workroom 217	Toshiba	556	CGEC16713	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
65	Joseph Knox ES	Teacher Workroom 316	Toshiba	556	CGEC16651	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
53	Lee Roy Tippens Educational Center	Teacher Workroom, 601C	Toshiba	3540C	CQE333631	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
44	Liberty ES	Front Office	Toshiba	3540C	CQE333565	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
44	Liberty ES	Office Workroom Team A-12	Toshiba	656	CLZ215079	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
44	Liberty ES	Rm Team A-12	Toshiba	656	CZL214737	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
44	Liberty ES	Media Center WR #M-2	Toshiba	3540C	CQE333414	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
30	Little River ES	Media Center	Toshiba	3540C	CQE333540	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Σ 5 0 0	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
30	Little River ES	Office Workroom Team A-113	Toshiba	3540C	CQE333404	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
30	Little River ES	Teacher Workroom 510	Toshiba	556	CGDC16485	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
30	Little River ES	Teacher Workroom 709	Toshiba	556	CGEC16708	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
30	Little River ES	Teacher Workroom 401	Toshiba	556	CGEC16691	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
30	Little River ES	Teacher Workroom 910	Toshiba	556	CGDC16432	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
30P	Little River PreSchool	Office Workroom Team B-108	Toshiba	3540C	CQE333577	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
30P	Little River PreSchool	Teacher Workroom Team B-119	Toshiba	456	C2EC37402	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
17	MA Teasley MS	Front Office, Team A-6 Hallway	Toshiba	3540C	CQE333571	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
17	MA Teasley MS	Media Center	Toshiba	3540C	CQE333433	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
31	Macedonia ES	Admin Area Rm 130	Toshiba	3540C	CQE333363	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
31	Macedonia ES	Teacher Workroom 139	Toshiba	556	CGEC16772	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
31	Macedonia ES	Teacher Workroom 329	Toshiba	556	CGEC16686	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
31	Macedonia ES	Teacher Workroom 226	Toshiba	3540C	CQE333368	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
80	Mill Creek MS	Admin Workroom A-3	Toshiba	3540C	CQE333661	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
80	Mill Creek MS	Media Center	Toshiba	3540C	CQE333550	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
80	Mill Creek MS	Teacher Workroom 1112	Toshiba	556	CGDC16372	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
80	Mill Creek MS	Teacher Workroom 1321	Toshiba	556	CGEC16688	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
80	Mill Creek MS	Teacher Workroom 2119	Toshiba	556	CGEC16763	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
80	Mill Creek MS	Teacher Workroom 2321	Toshiba	556	CGDC16451	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
39	Mountain Road ES	Front Office Rm B-11	Toshiba	3540C	CQE333556	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
39	Mountain Road ES	Media Center	Toshiba	3540C	CQE333647	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
39	Mountain Road ES	Media Workroom B-7	Toshiba	656	CZL214666	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
39	Mountain Road ES	Rm E-6	Toshiba	456	C2EC38508	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
02N	Nurses, Building D	Room D107	Toshiba	306+fax	C2EC38827	B/W	8/1/2013	7/31/2016	\$77.03	0.0045
33	Oak Grove ES	Media Center 7021	Toshiba	3540C	CQE333476	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
33	Oak Grove ES	Front Office	Toshiba	3540C	CQE333440	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
33	Oak Grove ES	Learning Lab Rm 13A	Toshiba	656	CZL214742	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
33	Oak Grove ES	Teacher Workroom 6025	Toshiba	556	CGEC16765	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
51	Polaris Evening School @ WHS	700 Hall, Admin Rm111	Toshiba	3540C	CQE333547	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
03	Ralph Bunche	Parents Room 201	Toshiba	3540C	CQE333658	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
90	River Ridge HS	Room A8	Toshiba	3540C	CQE333605	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Σ 5 0 0	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
90	River Ridge HS	Media Center M1	Toshiba	3540C	CQE333656	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
90	River Ridge HS	Teacher Workroom 1402	Toshiba	656	CZL214736	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
90	River Ridge HS	Teacher Workroom 1403	Toshiba	656	CZL215089	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
90	River Ridge HS	Teacher Workroom 2402	Toshiba	656	CZL214749	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
90	River Ridge HS	Teacher Workroom 2403	Toshiba	656	CZL215059	B/W	8/1/2013	7/31/2016	\$144.24	0.0034
32	RM Moore ES	Media Center 500	Toshiba	3540C	CQE333524	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
32	RM Moore ES	Teacher Workroom 210	Toshiba	556	CGDC16433	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
32	RM Moore ES	Office Workroom 601	Toshiba	3540C	CQE333428	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
32	RM Moore ES	Teacher Workroom 202	Toshiba	556	CGDC16448	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
12	Sequoyah HS	Admin Office A111	Toshiba	3540C	CQE333549	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
12	Sequoyah HS	Attendance Office Rm 112	Toshiba	456	C2EC38512	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
12	Sequoyah HS	Media Center	Toshiba	3540C	CQE333449	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
12	Sequoyah HS	Student Services Rm 202	Toshiba	456	C2EC37418	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
12	Sequoyah HS	Vocational Rm 1251	Toshiba	456	C2EC38501	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
12	Sequoyah HS	Copy Room 104	Toshiba	756	CKL211866	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
12	Sequoyah HS	Copy Room 104	Toshiba	756	CKL211841	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
12	Sequoyah HS	Rm 1203	Toshiba	456	C2EC38627	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
41	Sixes ES	Front Office Room 113	Toshiba	3540C	CQE333551	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
41	Sixes ES	Media Center 209	Toshiba	3540C	CQE333564	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
41	Sixes ES	Room 310 6th Grade Workroom	Toshiba	556	CGEC16706	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
41	Sixes ES	Room 465	Toshiba	556	CGEC16707	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
41	Sixes ES	Teachers Workroom #436	Toshiba	556	CGDC16428	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
02	Special ED/Prek Portable@ Hasty ES	Mobile 1157	Toshiba	306	C2EC38904	B/W	8/1/2013	7/31/2016	\$70.44	0.0045
37	Support Services Center Bldg D	Maintenance Hallway	Toshiba	456	C2EC8509	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
37	Support Services Center Bldg D	Maintenance Hallway	Toshiba	3540C+Lcf	CQE333557	Color	8/1/2013	7/31/2016	\$119.59	.0045b/.045c
37	Support Services, SFS, Bldg F	Rm F119	Toshiba	3540C	CQE333562	Color	8/1/2013	7/31/2016	\$123.70	.0045b/.045c
55	Teachers Center @ Crossroads MS/HS	Teacher's Center Rm 16b	Toshiba	3540C	CQE333444	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
35	Woodstock ES	Media Center (temp loc in office)	Toshiba	3540C	CQE333592	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
35	Woodstock ES	Teacher Workroom 702	Toshiba	556	CGDC16392	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
35	Woodstock ES	Front Office	Toshiba	3540C	CQE333411	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
35	Woodstock ES	Teacher Workroom 202	Toshiba	556	CGDC16377	B/W	8/1/2013	7/31/2016	\$133.03	0.0034

Toshiba Master Copier Inventory FY14

Loc #	CCSD Facility	Location within the Facility	Brand	Model	Serial Number	Warranty	Lease Begin Date	Lease Expires	Monthly Lease Rate	Cost Per Copy
35	Woodstock ES	Teacher Workroom 202	Toshiba	556	CGEC16761	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
13	Woodstock HS	Copy Room 300 #1	Toshiba	756	CKL211875	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
13	Woodstock HS	Copy Room 300 #3	Toshiba	756	CKL211885	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
13	Woodstock HS	Copy Room 300 #2	Toshiba	756	CKL211847	B/W	8/1/2013	7/31/2016	\$160.60	0.0034
13	Woodstock HS	Guidance Office I35	Toshiba	456	C2EC40265	B/W	8/1/2013	7/31/2016	\$82.33	0.0040
13	Woodstock HS	Media Center J08	Toshiba	3540C	CQE333451	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
13	Woodstock HS	Office #2 Mailroom I59	Toshiba	3540C	CQE333416	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
18	Woodstock MS	Front Office A01	Toshiba	3540C	CQE333581	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
18	Woodstock MS	Media Center B37	Toshiba	556	CGEC16698	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
18	Woodstock MS	Media Center B37	Toshiba	3540C	CQE333427	Color	8/1/2013	7/31/2016	\$113.92	.0045b/.045c
18	Woodstock MS	Rm A-22	Toshiba	556	CGEC16777	B/W	8/1/2013	7/31/2016	\$133.03	0.0034
18	Woodstock MS	Teacher Workroom 303	Toshiba	556	CGEC16766	B/W	8/1/2013	7/31/2016	\$133.03	0.0034

GRAND TOTAL

\$23,879.55

Benefits Budget for School District Contributions 2013-14

Budget Items	Covered Employees	FY 2013 Expenses	2013-14 Proposed Budget	Comments
State Health Certified	2122	\$24,150,000	\$25,650,000	Per Employee Per Month (PEPM) rate Cert: \$912.34; increased March 2013 to \$937.34; FY 2014 rate TBA
State Health-Non-Certified	1381	\$7,500,000	\$10,100,000	FY 2014 PEPM rate NC: \$446.20
Dental	3386	\$665,000	\$650,000	Employer contributions for Dental insurance
Dental Admin	3386	\$142,000	\$142,000	Dental Plan administrative fees funded by savings under self-insured/funded plan
Life	4393	\$165,000	\$165,000	Multi-year rate guarantee
AD&D	4393	\$30,000	\$30,000	Multi-year rate guarantee
STD	4393	\$167,000	\$167,000	Multi-year rate guarantee
LTD	4393	\$370,000	\$370,000	Multi-year rate guarantee
TRS	3479	\$21,800,000	\$23,400,000	Rate increase from 11.41% to 12.28% effective July 1.
PSE Pension	887	\$170,000	\$175,000	Local 403(b) pension plan for employees not eligible for TRS. CCSD matches employee contributions.
EAP	4431	\$62,000	\$62,000	Confidential short-term counseling, crisis hotline, work-life information and mental health resources.
Wellness	342	\$20,000	\$20,000	Employer contributions for health club memberships
TOTAL		\$55,231,000	\$60,931,000	\$5,700,000 increase

AGENDA REQUEST FORM
Cherokee County Board of Education

Meeting Date <u>June 19, 2014</u>	Agenda Item Number <u>I-1</u>
---	---

TITLE:	Superintendent's Recommended FY 2014-15 Tentative Budget and Proposed Spending Resolution
REQUESTED ACTION:	Board Tabling of Superintendent's Recommended FY 2014-15 Budget and Approval of Spending Resolution
SUMMARY EXPLANATION AND BACKGROUND:	The review and approval process for the FY 2014-15 Budget began with the School Board and Superintendent Strategic Work Session on May 15, 2014...wherein the Board's priorities and preliminary consideration of relevant revenue and expenditure data and information regarding major responsibilities and challenges to be addressed in next year's Budget were presented and discussed. Since January 2014, the Superintendent's Ad Hoc Budget Committee has conducted its annual "zero sunset review" of all major current expenditures...in light of the Board's Major System Priorities. At its June 19, 2014 Board Meeting, the Board will be requested to table the Superintendent's 2014-15 Tentative Budget to receive public input and advertise, as required by Georgia Statutes. At this meeting, the Board will also be asked to approve a Spending Resolution for the time period from July 1 through July 31, 2015. At its July 23, 2014 Called Board Meeting, after three public hearings (July 9, 2014 at 11 a.m.; July 9, 2014 at 6:30 p.m.; and July 23, 2014 at 6:30 p.m.) and public advertisement, the Board will receive final comments on the Tentative Budget, make revisions, as necessary, and adopt a School District Budget for FY 2014-15. The Executive Summary of the proposed Tentative 2014-15 Budget, which includes a summary of revenue and major expenditures, is attached. The Tentative Budget by function and line item will be made available beginning July 7, 2014.
MAJOR SYSTEM PRIORITY:	Increasing Accountability
FINANCIAL IMPACT:	The financial impact is a total budget of \$530,030,892 Million for FY 2014-15.
EXHIBITS: (List)	Executive Summary of the Superintendent's Recommended Tentative 2014-15 Budget and Proposed Spending Resolution
BOARD ACTION:	SOURCE OF ADDITIONAL INFORMATION:
(For Official School Board Records Only)	Dr. Frank R. Petruzielo Candler Howell (770)704-4244
	_____ Name Phone

OFFICE OF THE SUPERINTENDENT OF SCHOOLS

Approved in Open Board Meeting on:

Date

By:

School Board Chairman

Initialized: 3/3/99
Revised: 1/10/03

RESOLUTION OF THE CHEROKEE COUNTY SCHOOL BOARD
A SPENDING RESOLUTION

WHEREAS, the Cherokee County School District operates on a fiscal year beginning July 1st of each year extending through June 30th of the following year; and

WHEREAS, the budgetary approval process for the 2014-15 fiscal year has been delayed as a result of Cherokee County Government's delay in receiving final digest approval; and

WHEREAS, the Board of Education for the Cherokee County School District wishes to extend the 2013-14 budget, pending approval of the 2014-15 budget.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Education of the Cherokee County School District hereby authorizes the expenditure of funds equal to one-twelfth (1/12) of the 2013-14 budget for a period beginning July 1st through July 31, 2014.

RESOLVED, this _____ day of _____, 2014.

Chair, Janet Read
Cherokee County Board of Education
June 19, 2014

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2014

COUNTY **Cherokee County** TAXING JURISDICTION **Maintenance and Operation**

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	2013 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2014 DIGEST
REAL	6,355,871,283	554,066,270	304,848,619	7,214,786,172
PERSONAL	330,167,829		24,098,105	354,265,934
MOTOR VEHICLES	641,593,210		-111,018,250	530,574,960
MOBILE HOMES	13,681,200		-193,000	13,488,200
TIMBER -100%	871,524		656,242	1,527,766
HEAVY DUTY EQUIP			0	
GROSS DIGEST	7,342,185,046	554,066,270	218,391,716	8,114,643,032
EXEMPTIONS	1,431,338,403	135,792,082	55,345,856	1,622,476,341
NET DIGEST	5,910,846,643	418,274,188	163,045,860	6,492,166,691
FLPA Reimbursement Value	0		0	0
Adjusted NET DIGEST	5,910,846,643	418,274,188	163,045,860	6,492,166,691
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	19.450	2014 PROPOSED MILLAGE RATE >>>		19.450

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2013 Net Digest	PYD	5,910,846,643	
Net Value Added-Reassessment of Existing Real Property	RVA	418,274,188	
Other Net Changes to Taxable Digest	NAG	163,045,860	
2014 Net Digest	CYD	6,492,166,691	(PYD+RVA+NAG)
2013 Millage Rate	PYM	19.450	
Millage Equivalent of Reassessed Value Added	ME	1.253	(RVA/CYD) * PYM
Rollback Millage Rate for 2014	RR	18.197	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2014 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	18.197
	2014 Millage Rate	19.450
	Percentage Increase	6.89%

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 2014 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2014 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 2014 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 2014 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

Candler Howell

From: John Adams <jadams@cherokeega.com>
Sent: Wednesday, June 18, 2014 12:17 PM
To: Candler Howell
Subject: FW: 2014 Preliminary Digest Info-----School M & O ----- Bond ---updated 06/18/2014

June 18, 2014

Candler,

Here are the updated preliminary digest figures. The assessment notices were mailed on Monday May 12th and, the appeal period won't end until Thursday June 26th and we have about 400 outstanding appeals right now (we expect to receive several hundred more by the deadline) so, these numbers will change as we go along. We will give you updates as they become available.

Gross Digest :	Real Property	\$ 7,214,786,172
	Personal Property	\$ 354,265,934
	Motor Vehicles	\$ 530,574,960
	Mobile Homes	\$ 13,488,200
	Timber	\$ 1,527,766

Total M & O Exempt \$ 1,622,476,341

Total Bond exempt \$ 1,561,673,261

Gross Inflation Added : \$ 554,066,270

M & O Exemptions : \$ 135,792,082

Bond Exemptions : \$ 134,295,618

If I can be of further assistance let me know.

John

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.

**LOCAL DIGEST
M/O
2014**

	<u>FINAL</u> <u>August 12, 2013</u>	<u>PRELIMINARY</u> <u>May 6, 2014</u>	<u>PRELIMINARY</u> <u>June 18, 2014</u>
Real Property	\$ 6,355,871,283	\$ 7,216,254,932	\$ 7,214,786,172
Personal Property	330,167,829	355,150,766	354,265,934
Motor Vehicles	641,593,210	530,574,960	530,574,960
Mobile Homes	13,681,200	13,495,440	13,488,200
Timber	871,524	1,527,766	1,527,766
	<u>\$ 7,342,185,046</u>	<u>\$ 8,117,003,864</u>	<u>\$ 8,114,643,032</u>
M/O Exempt	(1,431,338,403)	(1,607,613,814)	(1,622,476,341)
1 mill	5,910,846.643	6,509,390.050	6,492,166.691
fee	less 2.30%	less 2.30%	less 2.10%
	5,774,896.54	6,359,674.03	6,355,830.51
	x 19.45 mills	x 19.45 mills	x 19.45 mills
	<u>\$ 112,321,737.70</u>	<u>\$ 123,695,659.88</u>	<u>\$ 123,620,903.42</u>
		Increase \$11,373,922.18	Increase \$11,299,165.72
			\$74,756.46 less than 1st preliminary

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2014

COUNTY **Cherokee County**

TAXING JURISDICTION **Maintenance and Operation**

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	2013 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2014 DIGEST
REAL	6,355,871,283	554,066,270	306,317,379	7,216,254,932
PERSONAL	330,167,829		24,982,937	355,150,766
MOTOR VEHICLES	641,593,210		-111,018,250	530,574,960
MOBILE HOMES	13,681,200		-185,760	13,495,440
TIMBER -100%	871,524		656,242	1,527,766
HEAVY DUTY EQUIP			0	
GROSS DIGEST	7,342,185,046	554,066,270	220,752,548	8,117,003,864
EXEMPTIONS	1,431,338,403	135,792,082	40,483,329	1,607,613,814
NET DIGEST	5,910,846,643	418,274,188	180,269,219	6,509,390,050
FLPA Reimbursement Value	0		0	0
Adjusted NET DIGEST	5,910,846,643	418,274,188	180,269,219	6,509,390,050
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	19.450	2014 PROPOSED MILLAGE RATE >>>		19.450

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2013 Net Digest	PYD	5,910,846,643	
Net Value Added-Reassessment of Existing Real Property	RVA	418,274,188	
Other Net Changes to Taxable Digest	NAG	180,269,219	
2014 Net Digest	CYD	6,509,390,050	(PYD+RVA+NAG)
2013 Millage Rate	PYM	19.450	
Millage Equivalent of Reassessed Value Added	ME	1.250	(RVA/CYD) * PYM
Rollback Millage Rate for 2014	RR	18.200	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2014 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	18.200
	2014 Millage Rate	19.450
	Percentage Increase	6.87%

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 2014 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2014 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 2014 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 2014 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

Candler Howell

From: John Adams <jadams@cherokeega.com>
Sent: Tuesday, May 06, 2014 9:38 AM
To: Candler Howell
Subject: 2014 Preliminary Digest Info-----School M & O ----- Bond

May 6, 2014

Candler,

Here are the preliminary digest figures. The assessment notices will be mailed on Monday May 12th and, the appeal period won't end until Thursday June 26th so, these numbers will change as we go along. We will give you updates as they become available.

Gross Digest :	Real Property	\$ 7,216,254,932
	Personal Property	\$ 355,150,766
	Motor Vehicles	\$ 530,574,960
	Mobile Homes	\$ 13,495,440
	Timber	\$ 1,527,766

Total M & O Exempt \$ 1,607,613,814

Total Bond exempt \$ 1,546,642,518

Gross Inflation Added : \$ 554,066,270

M & O Exemptions : \$ 135,792,082

Bond Exemptions : \$ 134,295,618

If I can be of further assistance let me know.

John

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.

From: Darrell Caldell, Roach & Geiger

Board of Accessors

Notices mailed—Monday, May 12, 2014

Last day to appeal—Thursday, June 26, 2014

Total notices mailed—102,321 (97,285 – Real, 5,036 ---Personal)

5,133 Qualified Sales (2013-2014)

883 Foreclosures (2013-2014)

525 Bank Sales to Individuals (2013-2014)

Of the 97,285 Real Property Notices:	78,736	Increased in Value
	10,661	No Change in Value
	7,888	Decreased in Value

Total Gross Digest for 2013 = \$7.4 billion (at 40% level)

Total Gross Digest for 2014 = \$8.1 billion (at 40% level)

(All Taxable Real & Personal property, Motor Vehicles, Mobile Homes and Timber)

Total Real Property Value up by: 13.7%

Total Gross Digest up by: 9.4%

Total Net Digest for County M&O up: 9.9%

Total Net Digest for School M&O up: 9.8%

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 July 23, 2014 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 2014 TAX DIGEST AND 5-YEAR HISTORY OF LEVY						
Yearly Tax Digest	2009	2010	2011	2012	2013	Preliminary 2014
Real & Personal	8,338,729,276	7,670,258,256	7,195,356,313	6,570,278,294	6,686,039,112	7,569,052,106
Motor Vehicles	646,318,720	565,223,170	563,264,880	610,288,270	641,593,210	530,574,960
Mobile Homes	16,462,520	15,584,560	15,192,914	14,909,320	13,681,200	13,488,200
Timber-100%	279,810	713,006	485,200	284,156	871,524	1,527,766
Gross Digest	9,001,790,326	8,251,778,992	7,774,299,307	7,195,760,040	7,342,185,046	8,114,643,032
Less M&O Exempts	(1,469,174,114)	(1,449,488,717)	(1,438,332,946)	(1,369,158,690)	(1,431,338,403)	(1,622,476,341)
Net M&O Digest	7,532,616,212	6,802,290,275	6,335,966,381	5,826,601,350	5,910,846,643	6,492,166,691
Gross M&O Millage	18.45	19.45	19.45	19.45	19.45	19.45
Less Rollbacks	-	-	-	-	-	-
Net M&O Millage	18.45	19.45	19.45	19.45	19.45	19.45
Net Taxes Levied	138,976,765	132,304,540	123,234,539	113,327,396	114,965,955	126,272,628
Net Tax \$ Increase/(Decrease)	(5,395,131)	(6,672,225)	(9,070,001)	(9,907,143)	1,638,559	11,306,673
Net Tax % Increase/(Decrease)	(3.8%)	(5.0%)	(7.36%)	(9.02%)	1.4%	9.8%
Bond Millage	0.40	0.40	0.40	0.40	0.40	0.40
Less Roll Back/Reduction	-	-	-	-	-	(0.40)
Net Bond Digest	0.40	0.40	0.40	0.40	0.40	-
Total Bond & M/O Millage	18.85	19.85	19.85	19.85	19.85	19.45



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2180

TODD H. PASCHAL
DIRECTOR
(404) 656-0492

July 18, 2013

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2012. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	36.63	\$	1,964,553,339
002	ATKINSON	38.54		356,799,748
003	BACON	34.57		644,770,435
004	BAKER	39.98		331,864,859
005	BALDWIN	38.14		2,890,123,709
006	BANKS	43.81		1,323,576,705
007	BARROW	37.71		4,390,071,724
008	BARTOW	39.85		5,884,046,410
009	BEN HILL	39.45		988,519,355
010	BERRIEN	38.77		935,257,673
011	BIBB	42.00		10,913,411,457
012	BLECKLEY	39.81		688,758,272
013	BRANTLEY	39.22		855,423,284
014	BROOKS	40.41		1,057,806,736
015	BRYAN	39.52		3,264,845,317
016	BULLOCH	40.62		4,426,393,484
017	BURKE	39.16		5,143,667,175
018	BUTTS	39.41		1,583,802,823
019	CALHOUN	37.51		315,805,904
020	CAMDEN	42.27		3,805,693,587
021	CANDLER	37.50		601,296,201
022	CARROLL	39.42		5,201,445,541
023	CATOOSA	38.63		4,384,210,473
024	CHARLTON	40.80		710,586,188
025	CHATHAM	38.54		34,330,309,696
026	CHATTAHOOCHEE	39.68		176,152,743
027	CHATTOOGA	33.48		1,202,711,146
028	CHEROKEE	36.87		18,840,553,083
029	CLARKE	40.60		8,881,462,084
030	CLAY	41.13		282,684,452
031	CLAYTON	40.29		17,095,854,467
032	CLINCH	38.14		665,643,348
033	COBB	38.53		68,241,290,123
034	COFFEE	38.96		2,281,491,623
035	COLQUITT	38.87		2,462,092,549
036	COLUMBIA	39.43		11,353,827,777
037	COOK	38.65		1,055,463,031
038	COWETA	38.13		11,008,028,561
039	CRAWFORD	40.18		762,863,407
040	CRISP	39.46		1,659,137,174

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	40.72	\$	1,185,997,187
042	DAWSON	38.59		2,994,926,342
043	DECATUR	37.32		2,358,473,107
044	DEKALB	37.08		50,676,458,098
045	DODGE	42.22		999,776,041
046	DOOLY	39.53		750,698,230
047	DOUGHERTY	39.37		5,630,921,663
048	DOUGLAS	41.03		9,421,709,343
049	EARLY	39.36		1,078,763,079
050	ECHOLS	39.30		258,763,280
051	EFFINGHAM	39.29		4,108,923,143
052	ELBERT	40.69		1,402,947,654
053	EMANUEL	39.60		1,194,913,158
054	EVANS	40.05		625,307,671
055	FANNIN	33.80		3,598,560,286
056	FAYETTE	38.71		11,759,541,272
057	FLOYD	40.00		4,701,520,401
058	FORSYTH	39.25		22,365,232,199
059	FRANKLIN	38.52		1,593,890,663
060	FULTON	37.64		76,719,563,913
061	GILMER	36.67		3,074,458,403
062	GLASCOCK	38.87		207,320,963
063	GLYNN	39.57		12,308,971,292
064	GORDON	37.91		2,583,381,729
065	GRADY	36.37		1,483,906,768
066	GREENE	37.22		3,948,798,028
067	GWINNETT	39.36		69,366,024,571
068	HABERSHAM	40.50		3,053,307,930
069	HALL	39.87		11,862,778,506
070	HANCOCK	40.54		939,523,654
071	HARALSON	42.16		1,371,192,342
072	HARRIS	39.49		3,317,731,797
073	HART	Estimated		2,710,224,733
074	HEARD	40.99		1,009,516,677
075	HENRY	38.36		15,114,325,871
076	HOUSTON	39.20		9,855,331,795
077	IRWIN	38.57		629,959,765
078	JACKSON	38.03		4,266,811,738
079	JASPER	38.73		918,425,808
080	JEFF DAVIS	38.73		780,772,210

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	40.37	\$	1,098,062,661
082	JENKINS	35.63		670,881,841
083	JOHNSON	40.86		417,632,412
084	JONES	42.18		1,794,143,839
085	LAMAR	40.71		1,163,103,612
086	LANIER	41.68		412,024,438
087	LAURENS	35.44		2,054,718,099
088	LEE	39.06		2,327,191,618
089	LIBERTY	34.61		3,791,227,869
090	LINCOLN	38.68		730,328,435
091	LONG	40.05		662,584,984
092	LOWNDES	38.23		4,018,694,306
093	LUMPKIN	42.44		2,429,427,589
094	MACON	40.42		870,406,114
095	MADISON	38.60		1,623,890,196
096	MARION	39.93		535,554,207
097	MCDUFFIE	39.30		1,655,106,850
098	MCINTOSH	40.66		1,346,008,293
099	MERIWETHER	40.56		1,404,890,861
100	MILLER	37.51		460,093,479
101	MITCHELL	38.69		1,439,315,055
102	MONROE	40.41		3,609,551,482
103	MONTGOMERY	42.39		457,860,562
104	MORGAN	36.41		1,866,001,612
105	MURRAY	39.52		2,461,213,402
106	MUSCOGEE	38.65		13,851,210,513
107	NEWTON	38.61		5,727,961,949
108	OCONEE	39.16		3,710,945,365
109	OGLETHORPE	41.35		973,188,380
110	PAULDING	36.25		7,904,858,156
111	PEACH	40.32		1,714,655,967
112	PICKENS	43.59		3,357,187,472
113	PIERCE	38.22		1,205,146,410
114	PIKE	42.02		1,191,950,740
115	POLK	39.00		2,693,477,173
116	PULASKI	40.01		643,898,163
117	PUTNAM	41.52		3,677,129,736
118	QUITMAN	39.89		191,153,658
119	RABUN	39.41		4,260,421,301
120	RANDOLPH	36.12		504,735,536

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	40.15	\$	13,074,134,023
122	ROCKDALE	42.71		6,256,310,026
123	SCHLEY	39.31		299,300,683
124	SCREVEN	40.81		1,004,183,075
125	SEMINOLE	38.12		720,886,761
126	SPALDING	40.74		3,846,985,457
127	STEPHENS	38.32		1,926,663,143
128	STEWART	37.63		330,027,045
129	SUMTER	39.14		1,966,137,167
130	TALBOT	37.01		581,542,829
131	TALIAFERRO	39.37		146,296,717
132	TATTNALL	39.30		1,105,030,375
133	TAYLOR	39.88		560,748,562
134	TELFAIR	38.79		709,724,450
135	TERRELL	39.25		685,885,295
136	THOMAS	39.52		2,075,438,191
137	TIFT	38.59		3,096,312,834
138	TOOMBS	38.90		909,413,334
139	TOWNS	39.21		2,058,371,136
140	TREUTLEN	39.33		302,216,801
141	TROUP	38.25		5,711,704,944
142	TURNER	38.56		546,174,945
143	TWIGGS	39.89		690,879,608
144	UNION	40.75		3,036,247,573
145	UPSON	37.80		1,757,859,549
146	WALKER	36.85		3,598,977,828
147	WALTON	37.55		5,737,489,252
148	WARE	38.73		2,076,122,788
149	WARREN	37.73		432,653,244
150	WASHINGTON	39.39		1,889,979,784
151	WAYNE	42.80		1,908,503,930
152	WEBSTER	40.70		195,134,300
153	WHEELER	38.95		335,128,897
154	WHITE	37.65		2,435,135,125
155	WHITFIELD	40.06		4,736,073,608
156	WILCOX	36.27		401,869,885
157	WILKES	39.62		894,396,935
158	WILKINSON	40.71		950,695,337
159	WORTH	37.05		1,391,486,196

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	37.08	\$	3,180,805,426
201	ATLANTA (FULTON)	37.64		56,004,419,163
202	BREMEN (CARROLL)	39.42		61,198,119
203	BREMEN (HARALSON)	42.16		468,399,977
204	BUFORD (GWINNETT)	39.36		1,890,212,756
205	BUFORD - HALL	39.87		452,313,360
206	CALHOUN	37.91		1,976,200,786
207	CARROLLTON	39.42		1,885,306,223
208	CARTERSVILLE	39.85		2,221,948,194
209	CHICKAMAUGA	36.85		326,713,558
210	COMMERCE	38.03		484,401,213
211	DALTON	100.15		3,653,978,030
212	DECATUR	46.34		2,686,321,523
213	DUBLIN	35.44		1,403,763,035
214	GAINESVILLE	99.67		3,602,551,262
215	JEFFERSON	38.03		1,382,484,041
216	MARIETTA	38.53		6,910,971,834
217	PELHAM	38.69		129,585,566
218	ROME	40.00		2,912,206,644
219	SOCIAL CIRCLE (NEWTON)	38.61		591,397
220	SOCIAL CIRCLE (WALTON)	37.55		453,599,315
221	THOMASVILLE	39.52		1,657,963,787
222	TRION	33.48		221,690,943
223	VALDOSTA	38.23		4,206,137,238
224	VIDALIA (MONTGOMERY)	42.39		31,614,908
225	VIDALIA (TOOMBS)	38.90		832,618,586
SUB-TOTAL-CITIES			\$	99,037,996,884
SUB-TOTAL-COUNTIES				766,481,902,940
100% STATE DIGEST			\$	865,519,899,824

OPERATING OVERVIEW

SUMMARY

Legal Entity

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

Basis of Accounting

The modified accrual basis of accounting is utilized by Governmental Funds, Expendable Trust Funds and Agency Funds. The Proprietary Fund and the Nonexpendable Trust Fund utilize the accrual basis of accounting.

The Board uses funds and an account group to report on its financial positions and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect expendable available financial resources.

Budget Process

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

OPERATING OVERVIEW

BASIS OF ACCOUNTING

ACCOUNTING PRINCIPLES

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

In applying the susceptible to accrual concept to revenues from federal and state sources, the legal contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be received by the School Board; therefore, revenues are recognized based upon the incurrence of the expenditures. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed legal and contractual requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. In all cases, monies received before the revenue recognition criteria have been met, are reported as deferred revenue.

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

FINANCIAL ACCOUNTS

The accounts of the District are organized on the basis of funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the District are grouped into three broad fund types and six generic funds as follows:

OPERATING OVERVIEW

BASIS OF ACCOUNTING

Fund Types

Governmental Funds: These funds are used to account for the programs and activities of the governmental functions of the District.

General Fund: This fund serves as the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Fund: These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes.

Debt Service Funds: These funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

Capital Outlay Funds: These funds are used to account for financial resources to be used for acquisition or construction of capital facilities and equipment.

Proprietary Funds: These funds are used to account for ongoing organizations and activities that are similar to those found in the private sector.

Internal Service Funds: These funds are used to account for the financing of goods or services provided by one department or other departments of the governmental units on a cost reimbursement basis.

Fiduciary Funds: These funds are used to account for assets held by the School Board on behalf of outside organizations or on behalf of other funds within the School Board.

Trust and Agency Funds: These funds are used to account for assets held by Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

Enterprise Funds: These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net incomes appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

OPERATING OVERVIEW

BASIS OF ACCOUNTING

Expenditures

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

Object: identifies the type of service or commodity as a result of a specific expenditure. There are seven major object categories: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses.

Function: identifies group-related activities that are aimed at accomplishing a major service or regulatory responsibility. Categories exist of Instruction, Pupil Services, Improvement of Instructional Services, Educational Media Services, General Administration, School Administration, Support Services-Business, Operation and Maintenance of Plant Services, Student Transportation Services, Support Services-Central, Other Support Services, Facilities Acquisition and Construction Services, and Other Uses.

Facility: is the location where costs are accumulated for school and department locations.

Program: classification provides information on the objectives of expenditures.

Fiscal Year: the twelve-month period for which the budget applies. (7/1/13 - 6/30/14)

Grant: State and Federal grants are identified for reporting by code numbers assigned by Department of Education.

Project/Reporting: is used to account for expenditures on projects funded through grants and to account for construction projects.

OPERATING OVERVIEW

REVENUE SOURCES

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

The following paragraphs provide background information regarding financial support for education in Georgia. The Cherokee County School District expects to receive 50.5% of their general fund financial support from state and federal sources and 42.7% from local and other sources.

State Support – Funds for state support to school districts are provided primarily by legislative appropriations. The major proportion of State support is distributed under the provisions of Quality Basic Education (QBE) legislative.

In addition, State funds are appropriated to meet other needs by means of categorical programs and special allocations. These include Indirect Costs, Media Center Program, 20 Days Additional Instruction, Staff and Professional Development, Pupil Transportation Program, State Principal Supplements and Nursing. Appendix B of this report provides a listing of these earmarked appropriations under State Allotment sheet for FY 2014-15.

Local Support – Local revenue for school support is derived almost entirely from property taxes. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a "local fair share" equal to a 5 mill levy on its equalized, adjusted tax digest.

In addition, school boards are allowed to levy property taxes in excess of the required 5 effective mills to provide or support programs not funded by the State.

OPERATING OVERVIEW

REVENUE SOURCES

SUMMARY

Revenues are categorized by source. Revenue sources are determined by law and, therefore, revenue accounts continue to be structured by appropriation source (Federal, State, and Local) and specific appropriations.

Revenue from Federal Sources

Federal funds are received directly from the federal government without going through the state as a distributing agency such as funds through the Head Start Program or indirectly by flowing through the state first such as Title I.

Title I: is one of the largest sources of federal funds for the district at an estimated \$3.9 million for FY 2014-15. Title I is a federally funded program for economically disadvantaged children who reside in school attendance areas with high concentrations of children from low-income families. Since a high incidence of poverty in a school has a direct correlation with low academic student achievement, Title I funds are used to provide supplementary instruction that helps to raise the achievement of students who are failing, or at-risk of failing.

Revenue from State Sources

Revenue from state sources includes revenue received for the operations of the district under the Georgia Quality Basic Education (QBE) Program. In addition, funds from other state sources are appropriated to school districts such as categorical funds to help offset the cost for student transportation and technology.

Revenue from Local Sources

Local revenue includes Property Taxes levied by a school system on the assessed valuation of real and personal property located within the district plus interest on investments, donations and student fees charged for summer and night school programs.

QBE Program Earnings

Average Program FTE Count

X Base Program Cost

Unweighted Program Cost

X Program Weight

Weighted Program Cost

+ Program T and E Funds

Total QBE Formula Program Earnings

OPERATING OVERVIEW

CAPITAL OUTLAY BUDGET PROCESS

Estimated Revenues

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

- State Sources (Requires Legislative Approval)
- Georgia State Financing Investment Commission (GSFIC)
- Capital Outlay Entitlement

Local Sources

- (A) 1% Special Local Option Sales Tax Collections
- (B) Interest on Investments
- (C) Transfers

Appropriations

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

CHEROKEE COUNTY SCHOOL DISTRICT
FY 2014-15
OPERATIONAL BUDGET

	2013-14 BUDGET	2013-14 EST. ACTUAL	2014-15 BUDGET
REVENUE	\$ 299,727,829	\$ 306,991,832	\$ 323,930,726
EXPENSE	<u>298,121,376</u>	<u>306,669,959</u>	<u>319,598,608</u>
EXCESS REVENUE OVER (EXPENSE)	\$ 1,606,453	\$ 321,873	\$ 4,332,118
BEGINNING FUND BALANCE		<u>23,457,883</u>	<u>23,779,756</u>
ENDING FUND BALANCE		<u>\$ 23,779,756</u>	<u>\$ 28,111,874</u>

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE				EST. ACTUAL REVENUE		FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14					
TOTAL	STATE REVENUE	152,996,403	149,002,831	154,680,875	159,561,667	157,721,213	14,432,254	172,153,467	3,029,399			175,182,866
TOTAL	FEDERAL REVENUE	7,661,110	114,584	937,930	152,000	152,000	-	152,000	-			152,000
TOTAL	LOCAL REVENUE	134,886,396	126,872,273	121,508,777	129,278,165	125,854,616	15,239,895	141,094,511	(10,528,651)			130,565,860
	TAN FUNDS	15,001,500	17,007,135	16,630,000	18,000,000	16,000,000	2,000,000	18,000,000	30,000			18,030,000
TOTAL ALL REVENUE		310,545,409	292,996,823	293,757,582	306,991,832	299,727,829	31,672,149	331,399,978	(7,469,252)			323,930,726

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2010-11	ACTUAL REVENUE FY 2011-12	ACTUAL REVENUE FY 2012-13	EST ACTUAL REVENUE FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
	QBE FORMULA EARNINGS		24,912,878			24,029,460				
	DIRECT INST. COST	175,928,977	153,529,845	178,685,160	181,251,675	189,484,166	(28,754,528)	184,759,098	-	184,759,098
	MEDIA CENTER PROGRAMS	4,952,831	4,381,482	4,961,651	4,961,439		4,996,377	4,996,377	-	4,996,377
	STAFF DEV. PROGRAMS	930,376	928,673	936,564	970,443	12,701	884,507	897,208	-	897,208
	20 DAYS ADDITIONAL INSTRUCT.	1,470,011	1,280,626	1,459,492	1,458,571		1,461,478	1,461,478	-	1,461,478
	INDIRECT COST	24,605,365	23,165,352	24,918,121	24,537,422		24,792,934	24,792,934	-	24,792,934
	SUB-TOTAL	207,887,560	208,198,856	210,960,988	213,179,550	213,526,327	3,380,768	216,907,095	-	216,907,095
	PUPIL TRANSPORTATION	2,106,764	2,023,123	1,998,437	2,040,947	2,040,737	(8,042)	2,032,695	-	2,032,695
	NURSING	552,324	541,657	649,612	757,491	757,491	(9,255)	748,236	-	748,236
	MIGRANT ED	-	-							-
	CURRENT YR LOC. FAIR SHARE	(38,930,329)	(39,166,834)	(39,029,593)	(37,690,088)	(37,690,088)	2,085,417	(35,604,671)		(35,604,671)
	EQUALIZATION GRANT	132,230	404,592				4,180,813	4,180,813		4,180,813
	MID-TERM ADJUSTMENT	3,025,587	811,264	3,217,947	3,139,827	647,066	(647,066)	-	3,029,399	3,029,399
	PRINCIPAL SUPPLEMENTS									-
	ARRA-FEDERAL STIMULUS FUNDS	2,939,115	-							-
	AUSTERITY REDUCTION	(25,396,154)	(26,707,205)	(26,505,886)	(24,846,679)	(24,846,679)	7,217,659	(17,629,020)		(17,629,020)
*	TOTAL STATE OBE FUNDING	149,291,510	146,105,453	151,291,505	156,581,048	154,434,854	16,200,294	170,635,148	3,029,399	173,664,547
	STATE TRANS. BONDS/ REIMB.	-	-			-	-	-	-	-
4570	STATE PRESCHOOL GRANT	1,553,143	834,188	982,019	694,357	844,000	-	844,000	-	844,000
JE	ON BEHALF PAY	-	-							
4399	MEDICAID REIMBURSEMENT	-	662,436	847,759	628,953	882,767	(253,767)	629,000		629,000
	SALARY ACCRUAL	1,313,262	1,275,906	988,281	988,281	988,281	(1,611,990)	(623,709)		(623,709)
3800	OTHER STATE FUNDS	838,488	124,848	571,311	669,028	571,311	97,717	669,028		669,028
	TOTAL STATE REVENUE	152,996,403	149,002,831	154,680,875	159,561,667	157,721,213	14,432,254	172,153,467	3,029,399	175,182,866

6/26/2014

FEDERAL REVENUE

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL REVENUE FY 2010-11	ACTUAL REVENUE FY 2011-12	ACTUAL REVENUE FY 2012-13	EST. ACTUAL REVENUE FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
41110	AD VALOREM TAXES	115,477,370	107,075,763	99,319,306	99,839,463	101,177,789		113,356,876	(6,528,651)	106,828,225
	P/Y PROPERTY TAXES	2,380,753	1,997,092	1,749,085	2,108,621	2,100,000		2,100,000	(1,000,000)	1,100,000
	INTANGIBLE/TRANSFER TAX	2,952,565	3,189,266	4,554,711	3,638,476	4,719,195		3,638,000		3,638,000
	MOTOR VEHICLE TAXES	11,289,323	12,182,117	13,975,487	16,768,328	13,163,068		17,271,378	(3,000,000)	14,271,378
	MOBILE HOMES	291,764	268,739	256,343	100,286	265,948		256,441		256,441
*	TOTAL TAXES	132,391,775	124,712,977	119,854,932	122,455,174	121,426,000	15,196,596	136,622,695	(10,528,651)	126,094,044
41310	TUITION FROM INDIVIDUALS	17,850	-	13,466	3,300	3,300	-	-		3,300
41350	TUITION SUMMER SCHOOL	312,594	130,310	221,069	138,210	131,000	7,210	138,210		138,210
41350 001	TUITION NIGHT SCHOOL	-	14,180	-	16,200	16,700	(500)	-		16,200
41350 004	TESTING ITBS	-	-	-	-	-	-	-		-
41350 003	TESTING AP	33	-	-	-	-	-	-		-
41340	TUITION-E COURSES	66,729	53,820	-	58,480	49,000	9,490	-		58,490
*	TOTAL TUITION/TESTING	397,206	198,310	234,535	216,190	200,000	16,200	216,200	-	216,200
41500	EARNINGS ON INVESTMENTS	4,224	789	-	123	31,000	(16,000)	15,000	-	15,000
41910	RENTAL OF PROPERTY	520,487	328,908	248,582	263,518	352,000	(77,000)	275,000	-	275,000
41990	INDIRECT COST RECOVERIES	85,924	175,055	141,877	175,000	175,000	-	175,000	-	175,000
41995	OTHER LOCAL REVENUES	346,952	564,944	720,482	358,106	483,086	-	483,086		483,086
	LOCAL REVENUES SPOLOST REIMB.	-	-	-	3,600,000	1,000,000	-	1,000,000		1,000,000
	TRANSPORTATION REIMB	-	-	-	723,695	670,030	-	670,030		670,030
	SCHOOL SALARIES REIMB	587,664	620,756	-	512,000	512,000	-	512,000		512,000
	E-RATE SPOLOST REIMB.	88,608	260	-	300,000	300,000	-	300,000		300,000
	INVENTORY ADJUSTMENT	9,804	122	-	18,770	-	-	25,500		-
	FINGER PRINTS/BADGES	22,220	18,995	-	20,848	25,500	-	-		25,500
	UTILITIES REIMB	103,691	-	-	-	-	-	-		-
*	TOTAL OTHER	1,249,909	1,251,682	720,482	5,533,419	2,990,616	-	2,990,616	-	2,990,616

6/26/2014

LOCAL REVENUE

6/26/2014

TOTAL EXPENSE

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 television, radio, telephone, and 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)

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	ACTUAL EXPENDITURES FY 2013-14	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511000	SALARIES CLASSROOM TEACHERS	127,492,396	125,144,414	118,786,884	124,169,927	120,478,535	127,815,086	4,038,990	131,854,076
511003	HS EVENING SCHOOL TEACHER SALARIES	-	98,342	49,965	55,845	-	-	-	-
511050	SUMMER SCHOOL	-	265,473	207,956	-	-	-	-	-
511051	SUMMER ENRICHMENT	-	-	13,804	-	-	-	-	-
511300	SUBSTITUTE FOR CERTIFIED EMPs	1,908,062	1,875,531	1,873,930	1,255,345	1,514,148	1,300,000	-	1,300,000
511400	SUBSTITUTE FOR CLASSIFIED EMPs	108,487	141,964	98,241	111,519	157,000	115,000	-	115,000
511500	EXTENDED DAY HS TEACHER	-	39,678	45,371	32,208	50,000	40,000	-	40,000
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	685,264	677,270	533,613	642,062	500,000	600,000	-	600,000
511700	SALARY EXTENDED YEAR	4,956	6,362	6,864	5,894	5,000	6,000	-	6,000
511800	ART, MUSIC, PE	8,419,994	8,459,797	7,988,554	8,300,725	8,258,689	8,623,256	-	8,623,256
514000	SALARIES AIDES AND PARAPROS	4,342,369	6,231,453	6,274,954	6,264,348	4,151,503	6,102,375	77,635	6,180,010
514500	INTERPRETERS	154,310	291,020	355,011	381,491	381,983	394,762	-	394,762
516100	TECHNOLOGY SPECIALIST	1,773,696	1,773,796	1,604,207	1,560,913	1,623,082	1,633,309	-	1,633,309
517200	ELEMENTARY COUNSELOR	2,309,638	2,299,065	2,281,687	2,373,090	2,334,824	2,431,158	-	2,431,158
517300	SECONDARY COUNSELOR	2,371,093	2,331,991	2,158,465	2,441,851	2,148,735	2,510,801	-	2,510,801
517800	GRADUATION COACH	31,351	-	-	-	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	204,518	274,646	290,713	358,770	343,748	385,062	-	385,062
*	TOTAL SALARIES*	149,806,134	149,910,799	142,570,219	147,953,978	141,947,247	151,956,809	4,116,625	156,073,434
521000	MATCHING STATE HEALTH	21,336,463	21,638,860	21,702,442	22,368,066	23,699,181	22,109,711	712,455	22,822,166
522000	MATCHING FICA	8,792,682	8,182,102	8,244,481	8,639,950	8,275,831	9,421,322	138,472	9,559,794
522100	MATCHING MEDICARE	2,082,305	1,344,204	1,921,171	2,020,664	2,071,508	2,203,374	32,385	2,235,759
523000	MATCHING TEACHER RETIREMENT	15,441,094	16,837,866	16,791,354	18,292,237	17,521,590	19,711,299	293,695	20,004,994
527000	ON BEHALF PAYMENTS/FITNESS	595,073	349,634	-	-	-	-	-	-
	EMPLOYEE ASSISTANCE PROGRAM	-	-	-	-	-	11,784	1,440	13,224

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
525000	UNEMPLOYMENT COMPENSATION	49,978	20,571	14,914	7,591	16,000		16,000	-	16,000
529100	MATCHING LIFE INSURANCE	134,825	137,258	127,154	130,694	132,759		134,307	2,001	136,308
529200	MATCHING DENTAL INSURANCE	404,476	414,480	398,999	396,712	184,996		390,240	17,856	408,096
529300	MATCHING DISABILITY 1	65,914	108,167	115,100	116,926	119,772		120,066	1,789	121,855
529400	MATCHING DISABILITY 2	349,992	282,422	260,919	265,292	115,818		272,510	4,060	276,570
*	TOTAL FIXED COST *	49,252,802	49,315,564	49,576,534	52,238,132	52,137,455	2,253,158	54,390,613	1,204,153	55,594,766
530000	PURCHASED PROFESSIONAL SERV	273,870	83,978	14,357	31,872	60,000	(28,000)	32,000	-	32,000
532200	CONTRACTED SVCS-ART, MUSIC, PE	-	-	-	-	-	-	-	-	-
543000	REPAIR AND MAINTENANCE	8,643	14,142	10,831	14,794	14,000	-	14,000	-	14,000
544200	RENTAL OF VEHICLES-DRIVER ED	-	-	-	-	-	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	925	1,250	-	-	-	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMP'S	49,292	73,372	65,731	58,686	59,500	(500)	59,000	-	59,000
558002	TRAVEL-HOSPITAL HOMEBOUND EMP'S		2,664		-	2,000	(2,000)	-	-	-
558022	TRAVEL-VOCATIONAL PROGS EMP'S		-		-					

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL				EST.		INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		EXPENDITURES FY 2010-11	EXPENDITURES FY 2011-12	EXPENDITURES FY 2012-13	EXPENDITURES FY 2013-14	ACTUAL	ACTUAL				
*	INSTRUCTIONAL TRAVEL *	49,292	76,035	65,731	58,686	61,500	(2,500)	59,000	-		59,000
595000	OTHER PURCHASED SERVICES	30		-	-	-	-	-	-	-	-
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,969,069	2,199,436	2,258,571	2,266,538	2,266,538	(2,266,538)	-	-	1,963,497	1,963,497
561001	ADA ALLOT BY SCHOOLS SUPPLIES		244,186	276,429	707	-	-				
561002	INNOVATION ZONES		-	-	-	-	-				
561003	SUPPLIES BAND ALLOTMENT		18,415	13,848	18,005	-	18,000	18,000			18,000
561004	SUPPLIES CHORAL ALLOTMENT		8,866	10,783	8,678	-	9,000	9,000			9,000
561006	SUPPLIES-SST		-			-					
561022	LOCAL EFFORT - VOCATIONAL		179,990	171,573	199,794	150,000	50,000	200,000	-		200,000
561050	SUPPLIES-SUMMER SCHOOL		1,300	1,739		-					
561077	SUPPLIES-TEACHERS CENTER		-		-	2,000	(2,000)	-	-	-	-
*	INSTRUCTIONAL SUPPLIES	2,969,069	2,652,192	2,732,943	2,493,722	2,418,538	(2,191,538)	227,000	1,963,497		2,190,497

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
561200	PURCHASE OF COMPUTER SOFTWARE	63,305	222,944	71,053	66,720	60,000	(60,000)	-	308,450	308,450
561201	PURCHASE COMP SOFTWARE ADA	-	-	-	-	-	-	-	-	-
561202	COMPUTER SOFTWARE IM ALLOT.	-	-	-	-	-	-	-	-	-
561222	COMPUTER SOFTWARE VOCATIONAL	-	2,050	5,434	7,654	4,000	3,700	7,700	-	7,700
*	COMPUTER SOFTWARE	63,305	224,994	76,487	74,374	64,000	(56,300)	7,700	308,450	316,150
561500	EXPENDABLE EQUIP UNDER \$1000	605,785	720,731	540,149	542,278	536,840	-	542,000	-	-
561501	EXPEND EQUIP UNDER \$1000 ADA	-	66,212	59,401	48,720	48,000	-	48,000	-	-
561502	EXPEND EQUIP UNDER \$1000 IM	-	-	59,328	-	-	-	-	-	-
561503	EXPENDABLE EQUIP BAND	-	44,731	1,474	22,199	43,000	-	22,200	-	-
561505	CHORUS EQUIP UNDER \$1000	-	5,337	-	580	160	-	600	-	-
561507	EXPENDABLE EQUIP - PE	-	-	25,282	31,345	-	-	-	-	-
561522	EXPENDABLE EQUIPT VOCATIONAL	-	36,086	-	-	22,000	-	22,000	-	-
561533	EQUIP. UNDER \$1000.00 CVAE	-	-	-	-	-	-	-	-	-
561599	EQUIP. UNDER \$1000.00 APPLIED CURR.	-	-	-	-	-	-	-	-	-
*	EQUIPMENT UNDER \$1000.00	605,785	873,097	685,634	645,122	650,000	(15,200)	634,800	-	634,800
561600	EXPENDABLE EQUIPT COMPUTER	5,392	-	-	-	-	-	-	-	-
561601	EXPENDABLE EQUIPT COMPUTER ADA	-	-	-	-	-	-	-	-	-
561602	EXPENDABLE EQUIP. IM ALLOT	-	-	-	-	-	-	-	-	-
561622	EXPENDABLE EQUIPT COMPUTER VOC	-	550	688	3,161	500	-	500	-	500
561677	EXPENDABLE EQUIP. IM ALLOT	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDABLE EQUIP.	5,392	550	688	3,161	500	-	500	-	500

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	EST.					INC/DEC FROM FY 2013-14 BUDGET	FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	ACTUAL EXPENDITURES FY 2013-14						
564100	TEXTBOOKS-REGULAR ALLOTMENT	347,822	545,551	191,689	172,352		781,400		-	364,000	364,000
564101	TEXTBOOKS-ADA										
564102	TEXTBOOKS-IM										
564103	TEXTBOOKS-CURR YR ADOPT BY SCH	-									
564104	TEXTBOOKS-SYSTEMWIDE WAREHOUSE						-				
564122	TEXTBOOKS-VOCATIONAL	-		5,248	1,020						
*	<u>INSTRUCTIONAL TEXTBOOKS</u>	<u>347,822</u>	<u>545,551</u>	<u>196,937</u>	<u>173,372</u>		<u>781,400</u>		-	<u>364,000</u>	<u>364,000</u>
564200	BOOKS AND PERIODICALS	25,010	23,215	14,054	11,704		20,000	(8,000)	12,000	-	12,000
564201	BOOKS AND PERIODICALS ADA										
564202	BOOKS AND PERIODICALS IM&M										
564222	BOOKS AND PERIODICALS VOCATION	-	4,757	1,246	1,847		5,000	(3,000)	2,000	-	2,000
*	<u>INSTR. BOOKS AND PERIODICALS</u>	<u>25,010</u>	<u>27,972</u>	<u>15,300</u>	<u>13,551</u>		<u>25,000</u>	<u>(11,000)</u>	<u>14,000</u>	-	<u>14,000</u>
573007				3,501							
573000	PURCHASE EQUIPMENT >\$1000	205,399	100,368	41,044	44,670		90,800	(31,800)	59,000		59,000
573001	EQUIP-PE ALLOTMENT BY SCHOOL										
573003	EQUIPMENT						3,500	(3,500)	-		-
573022	EQUIPMENT-VOCATIONAL LOCAL		41,875	13,220	13,953		5,700	(5,700)	-		-
*	<u>INSTR. EQUIP. OVER \$1000.00</u>	<u>205,399</u>	<u>142,243</u>	<u>57,765</u>	<u>58,623</u>		<u>100,000</u>	<u>(41,000)</u>	<u>59,000</u>	-	<u>59,000</u>

6/26/2014

INSTRUCTIONAL SERVICES

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511303	SUNSTITUTE FOR CERT.	-	-	5,950	-	-	-	-	-	-
511400	SUBSTITUTE FOR CLASSIFIED EMPS	20,748	520	15,408	1,588	600	-	1,600	-	1,600
511405	SUBSTITUTE NURSES	-	17,150	-	14,564	13,500	-	14,600	-	14,600
514200	CLERICAL	155,016	100,410	76,188	78,822	78,482	-	81,313	-	81,313
514600	ATHLETICS PERSONNEL SUPPLEMENTS	877,714	878,098	886,307	873,923	902,000	-	902,000	-	902,000
514605	SALARIES EXTRA CURRICULUM SUPP.	-	658	-	954	2,000	-	1,000	-	1,000
516300	SCHOOL NURSE/SPEC ED NURSE	-	5,671	-	3,181	5,511	-	3,200	-	3,200
516305	SALARIES SCHOOL NURSE	825,910	601,966	639,333	582,125	585,462	-	593,189	53,926	647,115
516306	SALARIES SCHOOL NURSE	-	115,089	-	115,692	113,262	-	116,855	-	116,855
516400	PHYSICAL THERAPIST	210,567	452,730	558,364	550,893	580,185	-	614,789	-	614,789
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	2,840,321	2,850,461	2,699,334	2,864,671	2,808,600	-	3,036,642	-	3,036,642
517400	SCHOOL PSYCHOLOGIST	1,330,260	1,372,301	1,232,355	1,258,056	1,287,116	-	1,350,130	-	1,350,130
517600	SCHOOL SOCIAL WORKER	155,621	146,031	142,313	202,364	147,348	-	208,915	-	208,915
519000	OTHER MANAGEMENT PERSONNEL	232,378	235,810	235,281	244,834	243,779	-	257,920	-	257,920
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	-	81,225	-	-	-	-	-	-	-
*	TOTAL SALARIES	6,648,535	6,858,120	6,490,833	6,791,667	6,767,845	414,308	7,182,153	53,926	7,236,079

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	EST.				FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	ACTUAL EXPENDITURES FY 2013-14					
521000	MATCHING STATE HEALTH	823,333	838,593	791,142	842,720	1,111,567		853,858		853,858
522000	MATCHING FICA	412,209	391,898	407,175	393,556	391,858		393,146	3,343	396,489
522100	MATCHING MEDICARE	77,093	94,500	55,836	92,183	75,385		104,141	782	104,923
523000	MATCHING TEACHER RETIREMENT	608,787	623,962	670,280	731,465	717,672		833,850		833,850
527000	ON BEHALF PAYMENTS/FITNESS	-	15,517	23,483	-	-		624		624
529100	MATCHING LIFE INSURANCE	37,108	5,149	4,893	5,043	5,377		5,682		5,682
529200	MATCHING DENTAL INSURANCE		17,488	16,048	15,952	8,296		16,128		16,128
529300	MATCHING DISABILITY 1		4,051	4,389	4,519	4,851		5,079		5,079
529400	MATCHING DISABILITY 2		10,613	9,972	10,250	5,874		11,528		11,528
*	PUPIL SERVICE BENEFITS	1,958,530	2,001,770	1,983,218	2,095,688	2,320,880	(96,844)	2,224,036	4,125	2,228,161
525000	UNEMPLOYMENT COMPENSATION	456	-	-	-	-		-	-	-
530000	PURCHASED PROFESSIONAL SERVICE	13,057	538,032	766,123	569,544	588,000	(18,000)	570,000	-	570,000
530030	MEDICAID PROCESSING SERVICE	-	73,102	72,302	58,487	63,000	(4,500)	58,500	-	58,500
543000	REPAIR AND MAINTENANCE	-	-	-	-	-		-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	1,561	6,398	8,125	4,512	6,800	(2,300)	4,500	-	4,500
558002	TRAVEL-HOSPITAL HOMEBOUND	-	-	-	-	-		-	-	-
580000	TRAVEL-REGULAR PROGRAMS EMPS	25,615	26,709	-	22,618	25,000	(2,000)	23,000	-	23,000
		25,615	26,709	26,388	22,618	25,000	(2,000)	23,000	-	23,000

PUPIL SERVICES

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES			EST. ACTUAL EXPENDITURES			FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14					
511000	SALARIES CLASSROOM TEACHERS	33,127	24,384	16,485	21,415	-	-	22,057		22,057		22,057
511300	SUBSTITUTE FOR CERTIFIED EMPs	54,611	160,690	105,941	161,802	159,000	159,000	159,000		159,000		159,000
511400	SUBSTITUTE FOR CLASSIFIED EMPs	12,714	10,627	21,587	10,320	7,600	7,600	10,320		10,320		10,320
511600	PROFESSIONAL DEVELOP STIPENDS	5,550	9,515	30,887	29,052	11,000	11,000	29,000		29,000		29,000
514000	SALARIES - SUBS STAFF DEV. TEACHERS	-	-	-	-	-	-	-		-		-
514200	SALARIES-CLERICAL	934,527	958,559	873,760	848,298	879,120	879,120	831,557		831,557		831,557
516100	TECHNOLOGY SPECIALIST	789,789	774,738	835,497	793,175	820,230	820,230	788,775		788,775	86,860	875,635
517800	GRADUATION COACH	-	-	249,572	62,723			70,280		70,280		70,280
519000	SALARIES-CENTRAL OFFICE	341,279	348,856	1,202,973	310,209	223,932	223,932	353,468		353,468		353,468
519100	SALARIES-INSTRUCTIONAL SUPERVISION	945,386	1,107,252	20,610	1,491,521	1,277,572	1,277,572	1,580,705		1,580,705		1,580,705
519101	SALARIES-TEACHER CENTER	-	18,335	-	19,200	20,310	20,310	20,310		20,310		20,310
	OVERTIME/EXTRA HELP	-	-	-	-	1,500	1,500	1,500		1,500	5,500	7,000
	TRIBUNAL PANEL	-	-	-	-	17,000	17,000	17,000		17,000	13,853	30,853
*	IMP. INST. SERVICES SALARIES	3,116,983	3,412,956	3,357,312	3,747,715	3,417,264	3,417,264	3,883,972	466,708	3,883,972	106,213	3,990,185
520001	MATCHING FICA	177,950	199,266	191,532	203,126	197,860	197,860	240,806		240,806	1,271	242,077
521000	MATCHING HEALTH INSURANCE	242,755	286,813	305,363	359,565	364,813	364,813	391,886		391,886		391,886
522100	MATCHING MEDICARE	45,196	46,728	44,864	47,583	44,083	44,083	56,318		56,318	297	56,615
523000	MATCHING TEACHER RETIREMENT	320,829	343,332	363,499	406,121	393,065	393,065	476,659		476,659		476,659
525000	UNEMPLOYMENT COMPENSATION	-	1,442	-	-	1,500	1,500	-		-		-
527000	ON BEHALF PAYMENTS/FITNESS	-	7,275	11,686	-	-	-	240		240		240

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL					EST.		INC/DEC FROM			BUDGET		FY 2014-15	
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	ACTUAL	ACTUAL	FY 2013-14	BUDGET	REQUEST	ADJUSTMENTS	BUDGET	APPROVED	BUDGET
529100	MATCHING LIFE INSURANCE	19,317	2,852	2,479	2,756	2,945					3,248			3,248	
529200	MATCHING DENTAL INSURANCE		9,376	8,288	8,880	4,216					8,640			8,640	
529300	MATCHING DISABILITY 1		2,281	2,282	2,495	2,657					2,903			2,903	
529400	MATCHING DISABILITY 2		5,919	5,106	5,604	3,220					6,590			6,590	
*	IMP.INST.SERVICES BENEFITS	806,047	903,840	935,099	1,036,130	1,014,359					1,187,290		1,568	1,188,858	
530000	PURCHASED PROF/TECH SERVICES	52,733	134,951	119,869	201,230	90,000				(90,000)	-		261,760	261,760	
543000	REPAIR AND MAINT SERVICES	745	-	150	-	-				-	-		-	-	
553000	COMMUNICATIONS, POSTAGE, UPS	668,664	543,717	142,091	13,670	20,000				(6,000)	14,000		-	14,000	
558000	TRAVEL-REGULAR PROGRAMS EMPS	26,806	25,660	27,839	29,427	26,500				3,000	29,500		-	29,500	
559500	OTHER PURCHASED SERVICES	52,360	-	-	-	-				-	-		3,000	3,000	

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
561000	SUPPLIES	356,397	278,201	304,224	233,466	220,000	-	220,000	-	220,000
561011	SUPPLIES - STU SUPPORT TEAM									
561077	SUPPLIES-TEACHER CENTER	-	(166)		-	6,000	(6,000)	-	2,000	2,000
561099	SUPPLIES-TESTING								10,000	10,000
*	IMP. INST. SERVICES SUPPLIES	356,397	278,034	304,224	233,466	226,000	(6,000)	220,000	12,000	232,000
561200	COMPUTER SOFTWARE	-	-	623	-	-	-	-	-	-
561500	EXPENDABLE EQUIP UNDER \$1000	12,429	16,930	14,867	11,462	12,000	-	12,000	-	12,000
561600	EXPENDABLE EQUIPT COMPUTER	1,196	-	-	-	-	-	-	-	-
564200	BOOKS AND PERIODICALS	-	1,996	176	2,616	2,000	600	2,600	-	2,600
573000	PURCHASE EQUIPMENT >\$1000	-	1,469	-	-	-	-	-	-	-
573400	COMPUTER AND SW	-	-	-	-	-	-	-	-	-
581000	DUES AND FEES	107,437	172,151	125,923	126,981	89,000	38,000	127,000	-	127,000

6/26/2014

IMPROVEMENT OF INSTRUCTIONAL SERVICES

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511300	SUBS-CERTIFIED EMPS	10,354	25,333	7,409	5,579	11,000		6,500		6,500
511400	SUBS-CLASSIFIED EMPS	85	255	320	150	300		250		250
514000	SALARIES-AIDES-MEDIA CENTER	-	-	-	-	-		-		-
514200	SALARIES-CLERICAL	57,365	16,660	1,374	3,068	-		3,160	60,557	63,717
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	2,654,121	2,710,473	2,584,619	2,646,507	2,660,210		2,748,171	(67,000)	2,681,171
519100	SALARIES-OTHER ADMIN PERSONNEL	216,806	244,822	129,223	62,099	-		63,962		63,962
*	<u>EDUCATIONAL MEDIA SALARIES</u>	2,938,731	2,997,544	2,722,945	2,717,403	2,671,510	150,533	2,822,043	(6,443)	2,815,600
521000	MATCHING HEALTH INSURANCE	450,454	431,263	414,549	447,581	486,967		408,240		408,240
522000	MATCHING SOCIAL SECURITY	182,201	172,954	157,102	168,479	154,680		174,967	(399)	174,568
522100	MATCHING MEDICARE	30,918	40,459	36,741	39,402	34,462		40,920	(93)	40,827
523000	MATCHING TEACHER RETIREMENT	309,108	309,671	322,456	324,991	326,674		361,384		361,384
525000	UNEMPLOYMENT COMPENSATION	-	5,520	-	-	5,000		-		-
527000	ON BEHALF PAYMENTS	-	6,859	10,264	-	-		192		192
529100	MATCHING LIFE INSURANCE	16,153	2,553	2,269	2,424	2,447		2,462		2,462
529200	MATCHING DENTAL INSURANCE		6,864	6,368	6,928	3,216		6,336		6,336
529300	MATCHING DISABILITY 1		1,929	2,014	2,139	2,208		2,201		2,201
529400	MATCHING DISABILITY 2		5,258	4,620	4,915	2,762		4,996		4,996
		22,308								
*	<u>EDUCATIONAL MEDIA BENEFITS</u>	1,011,142	983,329	943,511	996,859	1,018,416	(16,718)	1,001,698	(492)	1,001,206
530000	PROFESSIONAL AND TECH SERVICE	-	-	-	-	-		-	-	-

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
593000	REPAIR AND MAINTENANCE	-	300	-	-	-	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,668	3,546	3,106	262	2,500	-	2,500	-	2,500
595000	OTHER PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
561000	LIBRARY SIM-SYSTEM WIDE	98,243	166,043	87,921	142,912	112,000	3,000	115,000	-	115,000
561001	SUPPLIES ADA	-	-	-	-	-	-	-	-	-
561002	LIBRARY SUPPLIES IM	-	-	-	-	-	-	-	-	-
561200	COMPUTER SOFTWARE	-	-	2,530	2,530	2,500	-	2,500	-	2,500
561201	PURCH OF COMP S/W	-	-	-	-	-	-	-	-	-
561202	COMPUTER SOFTWARE IM	-	-	-	-	-	-	-	-	-
561502	EXPENDABLE EQUIP IM	-	-	-	-	-	-	-	-	-
561500	EXPENDABLE EQUIP UNDER \$1000	-	-	-	-	-	-	-	-	-
561501	EXPENDABLE EQUIPMENT	42,394	40,284	19,336	15,550	20,000	(3,000)	17,000	-	17,000
561600	EXP COMP EQUIP UNDER \$1000	-	-	-	-	-	-	-	-	-
	MEDIA START-UP	-	-	-	-	-	-	-	-	-
564200	BOOKS AND PERIODICALS	649,219	693,165	621,411	534,268	743,070	(743,070)	-	612,431	612,431
564201	BOOKS AND PERIODICALS ADA	-	-	-	-	-	-	-	-	-
564202	BOOKS AND PERIODICALS IM&M	-	-	-	-	-	-	-	-	-
573000	PURCHASE EQUIPMENT >\$1000	17,013	69,782	-	33,052	20,000	-	20,000	-	20,000

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	EST. ACTUAL EXPENDITURES					FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14						
TOTAL EDUCATIONAL MEDIA SERVICES		4,759,410	4,953,993	4,400,751	4,442,836		4,589,996	(609,255)	3,980,741	605,496	4,586,237

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	4,400	-	4,400		-		
512000	SALARY OF SUPERINTENDENT	225,953	232,047	235,019	212,382	212,382		224,702		
512100	ASST. SUPERINTENDENT	773,342	757,542	735,356	810,346	794,594		832,576		
514200	SALARY-CLERICAL	218,719	239,498	327,507	347,064	350,159		381,487		
	CONTRACTURAL REIMB.	-			38,444	38,500		35,016		
*	<u>GENERAL ADMINISTRATION SALARIES</u>	<u>1,218,014</u>	<u>1,229,087</u>	<u>1,302,282</u>	<u>1,408,236</u>	<u>1,400,035</u>	<u>73,746</u>	<u>1,473,781</u>	-	<u>1,473,781</u>
521000	MATCHING HEALTH INSURANCE	80,176	80,532	100,169	111,550	91,090		113,935		
522000	MATCHING SOCIAL SECURITY	61,579	60,618	65,750	72,700	79,325		91,374		
522100	MATCHING MEDICARE	17,661	16,917	18,883	19,644	17,673		21,370		
523000	MATCHING TEACHER RETIREMENT	158,111	110,913	133,944	151,446	167,700		193,802		
527000	ON BEHALF DAY		2,843	-	-	-		144		
529100	MATCHING LIFE INSURANCE	4,244	616	650	699	1,224		1,320		
529200	MATCHING DENTAL INSURANCE		1,936	1,952	2,112	1,072		1,920		
529300	MATCHING DISABILITY 1		468	305	629	1,104		1,180		
529400	MATCHING DISABILITY 2		1,267	1,302	1,431	1,772		2,679		
*	<u>GENERAL ADMIN. BENEFITS</u>	<u>321,771</u>	<u>276,111</u>	<u>322,955</u>	<u>360,211</u>	<u>360,960</u>	<u>66,764</u>	<u>427,724</u>	-	<u>427,724</u>
530000	PURCHASED PROFESSIONAL SERVICE	482,285	502,365	413,729	606,602	475,000	125,000	600,000	-	600,000
531100	PER DIEM OF BOARD MEMBERS	54,000	49,800	50,400	48,600	50,400	-	50,400	-	50,400
543000	REPAIR & MAINTENANCE	-	-	4	-	-	-	-	-	-
552000	INSURANCE-FIDELITY BONDS	3,815	3,907	4,313	3,513	3,900	-	3,900	-	3,900

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES				EST. ACTUAL EXPENDITURES		FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	BUDGET ADJUSTMENTS		FY 2014-15 APPROVED BUDGET
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14			REQUEST		
553000	COMMUNICATIONS, POSTAGE, UPS	35,754	13,166	11,316	7,323	7,500	7,500	2,500	10,000	-		10,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,920	4,774	7,908	8,957	6,000	6,000	2,500	8,500	-		8,500
558500	TRAVEL BOARD MEMBERS	372	1,733	1,113	1,187	1,800	1,800	(608)	1,200	-		1,200
559500	OTHER PURCHASED SERVICES	-	-	-	-	-	-	-	-	-		-
561000	SUPPLIES S/W AND SPECIAL ALLOT	13,983	10,808	11,944	2,254	3,000	3,000	11,700	14,700	-		14,700
561200	COMPUTER SOFTWARE	-	601	452	139	-	-	300	300	-		300
561500	EXPENDABLE EQUIP UNDER \$1000	-	-	-	-	-	-	-	-	-		-
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-	-	-	-	-	-		-
564200	BOOKS AND PERIODICALS	252	2,031	718	1,186	550	550	650	1,200	-		1,200
573000	EQUIPMENT	-	-	-	1,035	5,000	5,000	(3,000)	2,000	-		2,000
573400	PURCHASE OF COMPUTER	-	-	-	-	-	-	-	-	-		-
581000	FEES AND DUES	61,241	61,930	116,152	73,705	70,500	70,500	3,500	74,000	-		74,000
589000	OTHER BD. MEMBER EXPENSE	-	-	-	-	4,000	4,000	(3,000)	1,000	-		1,000
*	GENERAL ADMINISTRATION OTHER	61,241	61,930	116,152	73,705	74,500	74,500	500	75,000	-		75,000
TOTAL FUNCTION GENERAL ADMINISTRATION		2,196,407	2,156,312	2,243,286	2,523,248	2,388,645	2,388,645	280,060	2,668,705	-		2,668,705

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,707	21,060	2,400	57,910	27,000		58,000		
511400	SUBSTITUTE FOR CLASSIFIED EMPS	26,724	7,637	38,214	99,551	4,000		100,000		
513000	SALARY PRINCIPAL	4,211,044	4,049,062	4,103,311	4,051,442	4,056,305		4,201,904		
513050	PRINCIPAL SS	-	-	-	-	-		-		
513100	SALARIES ASS. PRINCIPAL	5,778,455	5,544,639	5,365,524	5,548,357	5,508,360		5,747,633	69,000	
514200	SALARIES - CLERICAL/VOT	5,709,050	5,281,911	5,006,400	4,737,480	4,730,749		4,939,711		
514250	SALARIES-CLERICAL STUDENT	-	-	-	39,970	42,767		40,000		
519100	SALARIES OTHER ADM. PERSONNEL	15,487		-	4,252	-		4,252		
519101	SALARIES-VOC. SUPERVISOR	-		-	-	-		-		
519102	SALARIES-INFOR. SVCS. PERS.	-		-	-	-		-		
	OVERTIME	-		-	-	60,000		-		
*	SCHOOL ADMINISTRATION SALARIES	15,744,467	14,904,310	14,515,849	14,538,962	14,429,181	662,319	15,091,500	69,000	15,160,500
521000	MATCHING HEALTH INSURANCE	1,766,011	1,782,513	1,826,445	1,936,449	2,514,946		1,929,890	12,642	
522000	MATCHING SOCIAL SECURITY	902,110	854,344	1,023,899	840,031	871,984		935,673	4,278	
522100	MATCHING MEDICARE	228,294	200,752	-	196,571	194,276		218,827	1,000	
523000	MATCHING TEACHER RETIREMENT	1,637,853	1,564,056	1,715,056	1,783,697	1,832,964		1,957,949	9,073	
525000	UNEMPLOYMENT COMPENSATION	2,544	-		-	-		-	-	
527000	ON BEHALF PAYMENTS/FITNESS		36,746	86,457	-	-		1,824	15	
529100	MATCHING LIFE INSURANCE	95,483	12,031		11,081	13,732		13,341	62	
529200	MATCHING DENTAL INSURANCE		43,296		38,592	21,128		38,400	192	
529300	MATCHING DISABILITY 1		9,782		10,106	12,388		11,926	55	
529400	MATCHING DISABILITY 2		24,999		22,520	16,136		27,069	125	
*	SCHOOL ADMINISTRATION BENEFIT	4,632,295	4,528,520	4,651,857	4,839,047	5,477,554	(342,655)	5,134,899	27,442	5,162,341

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES				EST. ACTUAL EXPENDITURES		FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
530000	PROFESSIONAL AND TECH SERVICES	7,530	1,485			-	-	2,500	-	2,500	-	2,500
543000	REPAIR AND MAINTENANCE	12,951	7,343	14,549		10,053		13,000	(3,000)	10,000	-	10,000
544100	RENTAL	14,000	14,000	16,800		-		-	-	-	-	-
	SCHOOL NEWSLETTER	-	2,499	-		1,050		1,500	(400)	1,100	-	1,100
553000	COMMUNICATIONS, POSTAGE, UPS	279,163	236,610	224,263		188,095		233,000	(33,000)	200,000	-	200,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	444	520	1,153		267		500	-	500	-	500
595000	OTHER PURCHASED SERVICES	-	-	-		-		-	-	-	-	-
561000	SUPPLIES	70,458	71,964	73,596		65,313		70,000	(68,000)	2,000	63,450	65,450
561001	SUPPLIES PRE-SCHOOL	-	4,125	-		488		560	-	560		560
561002	SUPPLIES IM	-	-	-		-						
	TOTAL SUPPLIES	70,458	76,088	73,596		65,801		70,560	(68,000)	2,560	63,450	66,010

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
561200	COMPUTER SOFTWARE	-	-	-						
561500	EXPENDABLE EQUIP UNDER \$1000	(1,608)	6,681	3,861	5,627	4,000		4,000		4,000
561501	EXPENDIBLE EQUIP. ADA	-	-							
	SUBTOTAL	(1,608)	6,681	3,861	5,627	4,000		4,000		4,000
564200	BOOKS AND PERIODICALS	-	-	-	-	-		-	-	-
573000	PURCHASE EQUIPMENT >\$1000	108,997		35,671	-	-		-	-	-
573400	COMPUTERS	-	-	-	-	-		-	-	-
581000	DUES AND FEES	-	-	-	-	-		-	-	-
589000	OTHER EXPENDITURES STAFF DVLP.	-		-	-	-		-	-	-
INNOVATION ZONES IMP.		-		-	-	-		-	-	-
	COST REDUCTION			-	-	-		-	-	-
TOTAL FUNCTION SCHOOL ADMINISTRATION		20,868,697	19,778,055	19,537,599	19,648,902	20,231,795	215,264	20,447,059	159,892	20,606,951

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511400	SALARIES-CLASSIFIED PT Help/Sub	24,923	680	11,218	12,285	20,050		20,050		
514200	SALARIES-CLERICAL	574,491	590,325	587,499	546,643	596,085		568,090		
518103	SALARIES-WAREHOUSE	560,592	508,101	492,832	434,599	520,203		438,422		
518111	SALARIES-CABLING	-	-	-	-	-		-		
519000	SALARIES-ACCOUNTING STAFF	244,862	267,219	328,215	418,465	292,361		403,245		
	SALARIES-OVERTIME/TEMP HELP	-	-	-	-	14,619		14,700	13,500	
*	BUSINESS SERVICES SALARIES	1,404,868	1,366,325	1,419,764	1,411,992	1,443,318	1,189	1,444,507	13,500	1,458,007
520009	RETIREMENT-EMP. CONTRIBUTION	-	3,088		2,948	3,100		3,100		
521000	MATCHING HEALTH INSURANCE	77,521	94,966	137,876	173,494	228,941		171,706		
522000	MATCHING SOCIAL SECURITY	79,643	77,455	99,349	80,150	91,383		89,559	837	
522100	MATCHING MEDICARE	20,371	18,114		18,745	20,395		20,945	196	
523000	MATCHING TEACHER RETIREMENT	125,086	123,666	141,238	150,602	168,364		185,383		
525000	ON BEHALF /FITNESS		3,279	-	-	-		384		
529100	MATCHING LIFE INSURANCE	14,300	1,379	13,997	1,320	1,261		1,263		
529200	MATCHING DENTAL INSURANCE		5,360		5,408	2,768		5,376		
529300	MATCHING DISABILITY 1		1,120		1,143	1,138		1,129		
529400	MATCHING DISABILITY 2		2,910		2,714	1,260		2,563		
	BUSINESS SERVICES BENEFITS	316,921	331,337	392,460	436,524	518,610	(37,202)	481,408	1,033	482,441
530000	PURCHASED PROFESSIONAL SERVICES	114,738	74,203	239,333	55,490	85,000	(29,000)	56,000	-	56,000
543000	REPAIR AND MAINTENANCE	939	963	987	1,012	4,900	(2,900)	2,000	2,400	4,400
544100	RENTAL LAND/BUILDING/EQUIPMENT	16,560	6,095	6,095	10,545	6,095	4,905	11,000	-	11,000
552000	INSURANCE-FIDELITY BONDS	-	-	-	-	-	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	18,644	3,124	2,014	3,135	2,500	700	3,200	-	3,200
558000	TRAVEL-REGULAR PROGRAMS EMPS	3,174	194	2,416	913	1,900	(900)	1,000	-	1,000

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES				EST. ACTUAL EXPENDITURES		FY 2013-14 BUDGET		INC/DEC FROM FY 2013-14 BUDGET		REQUEST		BUDGET ADJUSTMENTS		FY 2014-15 APPROVED BUDGET	
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14
559500	OTHER PURCHASED SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
561000	SUPPLIES	56,243	40,265	30,426	25,488	49,700	(21,700)	28,000	4,000	32,000							
561500	EXPENDABLE EQUIP UNDER \$1000	4,101	5,427	7,438	7,172	5,500	(4,500)	1,000	6,200	7,200							
561600	COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-							
564200	BOOKS AND PERIODICALS	441	80	82	85	85	15	100	-	100							
573000	PURCHASE EQUIPMENT >\$1000	-	-	21,848	26,555	7,000	18,000	25,000	-	25,000							
573400	COMPUTERS	-	-	-	-	-	-	-	-	-							
581000	DUES AND FEES	2,195	910	1,354	206	1,300	-	1,300	-	1,300							
589000	OTHER EXPENDITURES	-	-	-	-	2,500	(200)	2,300	200	2,500							
LOCAL BUDGET REDUCTION		-	-	-	-	-	-	-	-	-							
TOTAL FUNCTION BUSINESS SERVICES		1,934,625	1,829,533	2,124,217	1,979,117	2,128,408	(71,593)	2,056,815	27,333	2,084,148							

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
511400	SALARIES-SUBS CLASSIFIED EMPLOYEES	135,297	116,470	96,307	98,161	111,000		111,000		
514200	SALARIES-CLERICAL	214,243	216,972	182,146	213,906	179,311		221,221		
518101	SALARIES-MAINTENANCE PERSONNEL	2,882,206	1,739,675	2,537,736	1,619,536	1,734,253		1,681,473		
518102	SALARIES-SECURITY PERSONNEL	-	752,961	-	711,681	594,490		618,927	130,000	
518104	SALARIES-PAINTERS/GROUNDS	-	186,257	-	63,387	205,210		48,295		
518111	SALARIES-TECHNOLOGY CABLING	-	-	-	-	-		-		
518600	SALARIES CUSTODIAL PERSONNEL	6,343,979	6,608,727	6,533,610	2,105,426	4,062,262		-		
518650	SUMMER SCHOOL - CUSTODIAN	-	-	-	-	-		-		
519000	SALARIES-SUPERVISORS	498,343	505,793	404,585	375,401	412,239		387,645		
519002	SALARIES-OVERTIME / EXTRA HELP	-	-	-	-	162,000		162,000		
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	-	-		-		
*	SALARIES-OPERATION AND MAINT.	10,074,068	10,126,855	9,754,384	5,187,498	7,460,765	(4,230,204)	3,230,561	130,000	3,360,561
520009	CONTRIBUTORY RETIREMENT (PSE)	-	36,109	-	11,090	42,500		42,500	-	
521000	MATCHING HEALTH INSURANCE	712,870	904,226	1,297,550	646,877	2,110,548		364,874	21,759	
522000	MATCHING SOCIAL SECURITY	712,338	573,721	670,407	256,727	586,165		200,295	8,060	
522100	MATCHING MEDICARE	-	134,177	-	59,461	137,140		46,843	1,885	
523000	MATCHING TEACHER RETIREMENT	365,972	353,989	386,355	287,639	358,612		346,887	17,095	
525000	UNEMPLOYMENT COMPENSATION	(124)	478	1,507	1,352	2,010		1,500	-	
527000	ON BEHALF PAYMENTS	-	23,512	-	-	-		96	45	
529100	MATCHING LIFE INSURANCE	111,413	10,567	121,029	3,677	9,062		2,650	116	
529200	MATCHING DENTAL INSURANCE	-	39,808	-	12,768	19,067		9,024	576	
529300	MATCHING DISABILITY 1	-	8,720	-	3,433	8,176		2,369	104	
529400	MATCHING DISABILITY 2	-	22,520	-	7,557	8,056		5,377	236	
*	OPERATION AND MAINT. BENEFITS	1,902,469	2,107,827	2,476,848	1,290,581	3,281,336	(2,258,921)	1,022,415	49,876	1,072,291

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL					EST.		FY 2013-14				INC/DEC FROM		BUDGET		ADJUSTMENTS		FY 2014-15 APPROVED BUDGET
		FY 2010-11 EXPENDITURES	FY 2011-12 EXPENDITURES	FY 2012-13 EXPENDITURES	FY 2013-14 EXPENDITURES	FY 2013-14 BUDGET	FY 2013-14 BUDGET	FY 2013-14 BUDGET	REQUEST	ADJUSTMENTS	FY 2014-15 APPROVED BUDGET								
530000	PURCHASED PROFESSIONAL SERVICE	2,659	57,849	16,584	3,520,462	38,000	38,000	5,138,892	5,176,892	2,010,000	7,186,892								
	REPAIRS AND MAINTENANCE			-	112,455	3,000	3,000	37,000	40,000		40,000								40,000
541000	WATER, SEWER AND CLEANING SVCS	1,132,179	1,101,093	1,309,510	1,007,813	1,296,000	1,296,000	(288,000)	1,008,000		1,008,000								1,008,000
543000	SECURITY	-		-	-			-	-		-								-
543000	REPAIR AND MAINTENANCE	4,290,536	1,703,200	1,126,189	5,276,150	1,623,000	1,623,000	-	1,623,000		1,623,000								1,623,000
543001	CUSTODIAL SUPPLIES	-	667,900	-	58,972	754,500	754,500	(694,500)	60,000		60,000								60,000
*	OPERATIONS AND MAINT. REPAIRS	4,290,536	2,371,100	1,126,189	5,335,122	2,377,500	2,377,500	(694,500)	1,683,000		1,683,000								1,683,000
	PRINT SHOP	-		-	-	-	-	-	-		-								-
544100	RENTAL OF BUILDINGS	-	-	-	-	-	-	-	-		-								-
544200	RENTAL OF VEHICLES	-	-	-	-	-	-	-	-		-								-
553000	COMMUNICATIONS, POSTAGE, UPS	78,244	46,899	57,108	52,667	53,000	53,000	-	53,000		53,000								53,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	6,822	4,916	5,507	3,142	5,000	5,000	(2,000)	5,000		5,000								15,000
559500	OTHER PURCHASED SERVICES	-	-	-	-	100,000	100,000	(100,000)	-		50,000								50,000
559501	GROUPS GENERAL	-	-	-	-	400,000	400,000	(400,000)	-										
559502	GROUPS SCHOOL ALLOTMENT																		
*	OPERATIONS & MAINT. OTHER	-	-	-	-	500,000	500,000	(500,000)	-		50,000								50,000

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
561000	OFFICE SUPPLIES	667,392	16,454	687,580	53,552	65,000	(10,000)	55,000	-	55,000
561200	PURCHASE OF COMPUTER SOFTWARE	-	60,341	7,549	13,865	90,000	(75,000)	15,000	33,000	48,000
561500	SECURITY					14,000	-	14,000	23,000	
561500	EXPENDABLE EQUIP UNDER \$1000	14,423	32,119	19,976	27,848	6,000	-	6,000	57,000	
561501	CUSTODIAL EQUIP UNDER \$1000									
561503	EXPENDABLE EQUIP. GROUNDS									
	TOTAL EXPENSE EQUIPMENT	14,423	32,119	19,976	27,848	20,000	-	20,000	80,000	100,000
561600	EXPENDABLE EQUIPT COMPUTER	-	1,122	-		-				
562000	NATURAL GAS, GAS AND FUEL	756,099	758,962		559,231	1,108,031	(508,031)	600,000		600,000
562001	ELECTRICITY	5,353,601	5,291,747	5,466,581	4,209,957	3,852,344	547,656	4,400,000		4,400,000
562002	TANKED FUEL	1,892	393		-	500	(500)	-		-
*	ENERGY	6,111,592	6,051,101	5,466,581	4,769,188	4,960,875	39,125	5,000,000	-	5,000,000
564200	BOOKS AND PERIODICALS	-	-			3,000	(3,000)	-	-	-

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
571000	LAND IMPROVEMENTS	-	-	-	-	-	-	-	-	-
573000	EQUIPMENT OVER \$1000-SECURITY					2,000	(2,000)	-	901,000	90,000
573000	EQUIPMENT OVER \$1000	-	2,561	20,674	-	130,000	(130,000)	-	258,500	258,500
573001	CUSTODIAL EQUIP.									
573003	EQUIPMENT PURCHASING									
*	<u>EQUIPMENT</u>	-	2,561	20,674	-	132,000	(132,000)	-	348,500	348,500
573400	COMPUTERS	-	-			-	-	-	-	-
581001	DUES AND FEES SECURITY	21,624	20,882	31,286	25,045	2,000	23,000	25,000		25,000
581000	DUES AND FEES STAFF DEV.	-	3,212	-	62,666	20,000	(13,700)	6,300	1,000	7,300
589000	OTHER EXPENDITURES	-	-	-	-	-				
	REDUCTION OUTSOURCING CUSTODIANS	-	-	-	-	-				
	TOTAL FUNCTION OPERATIONS AND MAINT. OF PLANT	24,302,008	22,004,331	20,979,776	21,700,770	20,309,476	(2,969,308)	17,340,168	2,712,376	20,052,544

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

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
500000	DRIVER/MECHANIC LEVEL ADVANCEMENT		-							
511400	SALARIES-SUBS CLASS. EMP	6,324	128,955	187,687	175,300	107,000		107,000	43,000	150,000
514200	CLERICAL	145,771	147,784	102,049	107,587	106,950		112,085		112,085
518000	SALARIES BUS DRIVERS	6,801,790	6,411,614	6,317,801	6,375,891	6,142,421		6,420,144	168,003	6,588,147
518001	SALARIES-FIELD TRIPS	-	69,013		55,986			56,000		56,000
518002	SALARIES-EXTRA TRIPS		2,128		-	1,498				-
518004	SALARIES-BUS MONITORS		-		-	-				-
518005	SALARIES-SAFETY PROGRAM		52,195		43,765	55,000		44,000		44,000
518007	SALARIES-BUS SAFETY		16,132		14,860	17,000		15,000	1,000	16,000
518009	EXTRA TRIPS HS ALLOTMENT		42,478		43,167	45,000		45,000	30,000	75,000
518100	SALARIES-OTHER TRANS. PERS.	1,311,690	4,207	1,585,077	280,217	279,007		291,348		291,348
518101	SALARIES-TRANSP. MECHANIC		-							
518105	SALARIES-DRIVER TRAINERS									
518106	SALARIES-BUS AIDES		486,419		493,614	477,743		510,661		510,661
518107	SALARIES-SAFETY PROGRAM		-							
518109	SALARIES OF MECHANICS		880,644		828,564	832,186		831,005		831,005
518110	SALARIES SUMMER SCH - CLEAN/EMER.		4,810		27,471	5,000		5,000		5,000
518010	SALARIES-HS PLAYOFFS		4,529		9,027			9,000	16,000	25,000
518021	SALARIES - CLUB HERO									
518022	SALARIES - SUMMER SCHOOL ES									
518023	SALARIES SUMMER SCHOOL MS/HS									
518024	SALARIES SUMMER SCHOOL SP ED									
518026	SALARIES MID DAY SP ED		-							
518025	SALARIES N. GEORGIA HONORS									
518027	SALARIES HS SHUTTLE		4,508		4,655	4,480		4,480	2,020	6,500
518028	SALARIES CR ALT SHUTTLE		-							
518029	SALARIES 4H PARTNERSHIP		749		672	1,624		1,624	(700)	924
518030	SALARIES TITLE I SUMMER SCHOOL									
518031	SALARIES PRE K LOTTERY									
518033	SALARIES PARK & REC./YMCA									
518034	SALARIES SPEC OLYMPICS		-							
518035	SALARIES-AMERICAN LEGION		-							
519000	SALARIES-SUPERVISORS	232,646	366,983	266,205	274,869	279,304		295,506		295,506
519100	SALARIES-OTHER ADMIN PERSONNEL	98,805								
*	TRANSPORTATION- SALARIES	8,597,026	8,623,148	8,458,819	8,735,645	8,354,213	393,640	8,747,853	259,323	9,007,176

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
520009	RETIREMENT-EMPLOYER CONTRIB.	-	73,582		79,259	76,395		80,000	-	80,000
521000	MATCHING HEALTH INSURANCE	1,073,332	1,426,586	2,027,461	2,419,988	3,109,195		2,379,446	126,420	2,505,866
522000	MATCHING SOCIAL SECURITY	439,375	449,788	528,153	458,618	493,946		542,367	16,078	558,445
522100	MATCHING MEDICARE	124,657	105,193		107,258	110,050		126,844	3,760	130,604
523000	MATCHING TEACHER RETIREMENT	85,676	78,316	103,493	103,692	149,624		162,875	-	162,875
527000	ON BEHALF PAYMENTS/FITNESS	-	20,065	-	-	-		1,056	150	1,206
529100	MATCHING LIFE INSURANCE	177,279	9,371	176,551	8,969	7,631		7,581	150	7,731
529200	MATCHING DENTAL INSURANCE		63,572		59,312	30,799		59,328	1,920	61,248
529300	MATCHING DISABILITY 1		7,702		8,242	6,884		6,777	135	6,912
529400	MATCHING DISABILITY 2		19,217		17,819	6,663		15,382	305	15,687
*	TRANSPORTATION BENEFITS	1,900,319	2,253,391	2,835,658	3,263,157	3,991,187	(609,531)	3,381,656	148,918	3,530,574
530000	OUTSIDE REPAIRS		10,762	182,807	-	50,000		-		
530002	OTHER PROF. SVCS.		12,151		16,562	4,000		18,000		
530011	CONTRACTED SERVICES	102,926	63,560		129,789	12,000		55,000		
530021	VERSA TRANS				9,814	9,300		9,850		
533200	DRUG TESTS		11,011		14,686	12,034		12,034		
533400	PHYSICALS-BUS DRIVERS		22,734		22,407	23,805		24,500		
*	TRANSPORTATION OUTSIDE SERV.	102,926	120,218	182,807	193,258	111,139	8,245	119,384	-	119,384

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
543000	PARTS AND SUPPLIES/REPAIRS	467,381	675,866	560,850	628,680	591,944	(16,065)	75,000 500,879	-	575,879
543001	CUSTODIAL SUPPLIES	-	7,720	-	9,947	7,000	-	7,000	-	7,000
544200	RENTAL OF VEHICLES	50,577	50,685	50,904	38,207	50,600	-	50,600	-	50,600
	TRANSPORTATION INSURANCE	-		-	-	-	-	-	-	-
552000	COMMUNICATIONS, POSTAGE, UPS	161,074	146,883	21,691	177,489	22,300	43,950	66,250	-	66,250
558000	TRAVEL-REGULAR PROGRAMS EMPS	6,126	4,657	5,931	2,854	6,500	2,000	8,500	-	8,500
559500	OTHER PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
561000	SUPPLIES	23,219	13,693	21,241	10,326	14,000	14,442	12,300 16,142	-	28,442
561200	COMPUTER SOFTWARE	4,790	7,764	3,950	2,999	7,387	-	7,387	-	7,387
561500	EXPENDABLE EQUIP UNDER \$1000	53,816	19,797	20,376	16,101	5,000	2,000	7,000	-	7,000
561600	EXPENDABLE EQUIPMENT	-	54	-	3,896	9,000	(9,000)	-	-	-

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES				EST. ACTUAL EXPENDITURES		FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14					
562000	NATURAL GAS, FUEL AND LUBRICANTS	1,605,235	2,019,658	2,101,507	1,934,270	1,767,658	45,700	1,813,358	-	1,813,358	-	1,813,358
564200	BOOKS AND PERIODICALS	390	-	1,330	233	400	-	400	-	400	-	400
573000	PURCHASE EQUIPMENT >\$1000	94,062	72,913	39,491	-	36,000	9,000	45,000	-	45,000	-	45,000
573200	PURCHASE OF BUSES	1,982,104	316,596	-	-	-	-	-	-	-	-	-
573400	COMPUTERS	-	-	-	-	1,000	7,387	8,387	-	8,387	-	8,387
581000	DUES AND FEES	3,828	5,287	3,913	1,344	8,000	2,000	10,000	-	10,000	-	10,000
589000	OTHER - PROGRAM RECOGNITION	-	-	-	-	-	2,000	2,000	-	2,000	-	2,000
	STAFF DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
	REDUCTION IN EHS TIME ZONES	-	-	-	-	(104,000)	-	-	-	-	-	-
TOTAL FUNCTION TRANSPORTATION		15,052,873	14,338,329	14,308,468	15,018,406	14,983,328	(104,232)	14,879,096	408,241	15,287,337		

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES			EST. ACTUAL EXPENDITURES			FY 2013-14 BUDGET		INC/DEC FROM FY 2013-14 BUDGET		REQUEST		BUDGET ADJUSTMENTS		FY 2014-15 APPROVED BUDGET	
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14	BUDGET									
511400	SUBSTITUTES	4,335	340	10,168	12,391	8,800	8,800					9,000					
514200	SALARIES-CLERICAL	462,205	448,689	326,420	371,597	335,701	335,701					383,222					
516200	SALARIES-PLANNING/FORECASTING	66,012	67,992	67,839	72,445	72,133	72,133					76,317					
519000	SALARIES-SPECIAL FUNCTION	-	-	-	-	-	-										
519001	SALARIES-PERSONNEL	-	-	-	-	-	-										
519002	SALARIES-MANAGER	-	-	-	-	-	-										
519003	SALARIES-PT HELP	-	-	-	-	-	-										
519100	SALARIES-OTHER ADMIN PERSONNEL	860,923	840,002	837,202	776,987	837,168	837,168					786,820					
	SALARIES-ADM SP ASSIGNMENT	-	-	-	-	-	-										
*	CENTRAL SUPPORT SALARIES	1,393,475	1,357,023	1,241,629	1,233,420	1,253,802	1,253,802		1,557	1,255,359	-	1,255,359				1,255,359	
521000	MATCHING HEALTH INSURANCE	77,041	96,244	97,397	113,854	148,490	148,490					108,533					
522000	MATCHING FICA	79,189	79,294	89,519	72,268	75,490	75,490					77,832					
522100	MATCHING MEDICARE	20,205	18,545		16,901	16,819	16,819					18,203					
523000	MATCHING TEACHER RETIREMENT	140,868	140,538	142,250	151,717	159,026	159,026					163,896					
527000	ON BEHALF PAYMENTS	-	3,252		-	-	-					96					
529100	MATCHING LIFE INSURANCE	7,785	1,116	6,638	905	1,191	1,191					1,117					
529200	MATCHING DENTAL INSURANCE		3,392		2,624	1,440	1,440					2,496					
529300	MATCHING DISABILITY 1		871		825	1,075	1,075					998					
529400	MATCHING DISABILITY 2		2,320		1,843	1,431	1,431					2,266					
529500	UNEMPLOYMENT COMPENSATION	177,428	-		-	-	-					-					
*	CENTRAL SUPPORT BENEFITS	502,516	345,571	335,804	360,937	404,962	404,962		(29,525)	375,437	-	375,437				375,437	
530000	PURCHASED PROFESSIONAL SERVICE	1,273,497	1,316,860	1,504,229	1,514,684	1,600,000	1,600,000		-	1,600,000	-	1,600,000				1,600,000	
543000	REPAIR AND MAINTENANCE	1,553	-	150	-	1,200	1,200		(1,200)	-	-	-				-	
553000	COMMUNICATIONS, POSTAGE, UPS	12,468	8,731	15,358	1,851	11,000	11,000		(8,500)	2,500	-	2,500				2,500	

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
558000	TRAVEL	1,442	2,268	1,705	2,636	1,500		500	2,000	2,000
559500	OTHER PURCHASED SERVICES	-	-	-	-	-		-	-	-
561000	SUPPLIES	(24,138)	29,810	34,174	5,468	25,000				
561054	SUPPLIES PRINT SHOP		2,332		37,330	23,000			6,000	
	TOTAL SUPPLIES	(24,138)	32,142	34,174	42,798	48,000	(5,000)	43,000	-	43,000
561200	COMPUTER SOFTWARE	10,262	8,809	18,995	10,500	-		-	-	-
561500	EXPENDABLE EQUIP UNDER \$1000	56,462	68,888	52,283	53,795	51,000		3,000	54,000	54,000
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-	-		-	-	-
564200	BOOKS AND PERIODICALS	1,320	9,254	5,190	2,979	3,600		-	3,600	3,600
573400	COMPUTERS	18,692	2,337	-	-	-		-	-	-
573000	PURCHASE EQUIPMENT >\$1000	-	44	-	-	-		-	-	-
581000	DUES AND FEES	2,054	1,445	3,440	2,609	3,000		-	3,000	3,000
589000	TESTING MATERIALS		-	-	-	-				
589001	OTHER	-	-	-	415	-		450	-	450
*		-	-	-	415	-		450	-	450
	COST REDUCTION	-	-	-	-	-		-	-	-
	TOTAL FUNCTION CENTRAL SUPPORT	3,249,603	3,153,370	3,212,956	3,226,624	3,378,064	(38,718)	3,339,346	-	3,339,346

OTHER SUPPORT SERVICES

FUNCTION 2900

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

6/26/2014

* Expenses Reclassified to SFS begin 2012-13

OTHER SUPPORT SERVICES

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES FY 2010-11	ACTUAL EXPENDITURES FY 2011-12	ACTUAL EXPENDITURES FY 2012-13	EST. ACTUAL EXPENDITURES FY 2013-14	FY 2013-14 BUDGET	INC/DEC FROM FY 2013-14 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
530000	PURCHASED PROFESSIONAL SERVICE	-	-	-	-	3,000	(3,000)	-	3,000.00	3,000
544100	RENTAL OF LAND OR BUILDINGS	-	-	-	-	-				
544200	RENTAL OF EQUIPMENT	-	-	-	-	-				
559500	OTHER PURCHASED SERVICES	-	-	-	-	-				
561000	SUPPLIES	106	-	1,212	-	-				
561500	EXPENDABLE EQUIP UNDER \$1000	253,434	207,811	92,072	137,704	242,676	(242,676)	-	375,000	375,000
571000	LAND AND LAND IMPROVEMENT	-	-	-	-	-				
572000	BLDG. AND BLDG. IMPROVEMENT	-	-	-	-	-				
573000	PURCHASE EQUIPMENT >\$1000	-	-	3,625	308	30,000	(30,000)	-	30,000	30,000
573400	COMPUTERS	-	-	-	-	-				
589000	OTHER EXPENDITURES	-	-	-	-	-		-		
	TOTAL FUNCTION FAC. ACQUISITION AND CONSTR.	253,540	207,811	96,909	138,012	275,676	(275,676)		408,000	408,000

OTHER OUTLAYS

FUNCTION 5000

Function 5000 includes outlays which cannot be properly classified as expenditures, but require budgetary or accounting control.
Transfers to other funds are recorded as 5000-930.

6/26/2014

TRANSFERS OUT

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.

CHEROKEE COUNTY BOARD OF EDUCATION
FY 2014-15 BUDGET
FOR GENERAL FUND

6/26/2014

STATE OBJECT ACCOUNT NUMBERS	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES				EST. ACTUAL EXPENDITURES		FY 2013-14 BUDGET	INC/DEC FROM FY 2012-13 BUDGET	REQUEST	BUDGET ADJUSTMENTS	FY 2014-15 APPROVED BUDGET
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2012-13	FY 2013-14					
1000	PURCHASE OF PROFESSIONAL SERVICES	400	-	-	9,500		37,500					37,500
	BUS LEASE / PURCHASE											
	DAIMLER CHRYSLER											
	NEW LEASE - BUS - SUNTRUST											
	BANK AMERICA (Final Payment)											
	Total Lease Purchase	400	-	-	32,554		37,500		-	37,500	-	37,500
*	Borrowing TAN (Tax Anticipation Note)	15,017,917	17,028,599	16,117,498	18,030,000		16,000,000		2,030,000	18,030,000	-	18,030,000
	TOTAL DEBT SERVICE	15,018,317	17,028,599	16,117,498	18,072,054		16,037,500		2,030,000	18,067,500	-	18,067,500

Quality Basic Education (State vs Local)

Direct Instructional Grants/Other

FY 2014-15 Budget

Program/Grants	FTE (1)	Proposed Budget Expense	State (2)	Local Funding	% of Local Funding
Direct Instructional Grants (Program):					
Kindergarten Program (1011)	2,663	\$ 16,249,338	\$ 10,665,643	\$ 5,583,695	34%
Kindergarten EIP Program (1061)	113	718,998	601,252	117,746	16%
Primary Grades 1-3 (1021)	8,143	35,120,480	25,634,391	9,486,089	27%
Primary Grades EIP 1-3 (1071)	354	2,332,877	1,730,843	602,034	26%
Upper Elementary Grades 4-5 (1051)	5,183	20,637,827	11,932,697	8,705,130	42%
Upper Elementary Grades EIP 4-5 (1091)	166	1,758,956	809,490	949,466	54%
Middle Grades Program 6-8 (1031) (4)	-	-	-	-	-
Middle Schools Program 6-8 (1081)	7,144	34,537,072	18,976,116	15,560,956	45%
High School General Education 9-12 (1041)	8,541	36,754,433	18,628,422	18,126,011	49%
Vocational Lab Program 9-12 (3011)	996	4,485,849	2,703,529	1,782,320	40%
Special Education Cat I (2021)	264	599,210	1,741,983	(1,142,773)	-
Special Education Cat II (2031)	87	544,936	701,712	(156,776)	-
Special Education Cat III (2041)	1,239	28,324,733	13,242,834	15,081,899	53%
Special Education Cat IV (2051)	545	2,420,289	9,837,300	(7,417,011)	-
Special Education Cat V (2061)	287	5,164,682	1,935,358	3,229,324	63%
Gifted Students Cat VI (2111)	3,072	9,303,513	12,943,329	(3,639,816)	-
Remedial Education Program (2211)	271	1,337,742	886,836	450,906	34%
Alternative Education Program (5071)	416	3,474,272	1,415,832	2,058,440	59%
English Speakers of Other Languages (1351)	326	3,140,155	2,414,841	725,314	23%
Unassigned Systemwide Expenses (9990)	-	5,882,572	-	5,882,572	-
Total Direct Instructional Cost	39,810	\$ 212,787,934	\$ 136,802,408	\$ 75,985,526	36%

(1) "FTE" - Does not include 2014-15 FY projected growth of 556 FTE.

(2) "State Funding" has been reduced by Local Fair Share of (\$35,604,671) and Austerity Reduction of (\$17,629,020).

(3) "Other Instructional State Grants" are not listed on State Allotment sheet.

(4) Middle Grades Program 1031 was consolidated into Middle School Program 1081

Quality Basic Education (State vs Local)

Direct Instructional Grants/Other

FY 2014-15 Budget

Program/Grants	FTE (1)	Proposed Budget Expense	State (2)	Local Funding	% of Local Funding
Other Instructional Grants (Program):					
Media Center (1310)		\$ 4,351,057	\$ 4,176,236	\$ 174,821	4%
20 Days Additional Instruction (1100)		724,800	1,221,581	(496,781)	-
Staff and Professional Development (1210)		749,933	897,208	(147,275)	-
Nursing Services (1500)		1,028,428	748,236	280,192	27%
Other Grants (2620) (3529) (3553) (3554)		1,945,340	730,471	1,214,869	62%
Total Other Instructional Grants		\$ 8,799,558	\$ 7,773,732	\$ 1,025,826	12%
Indirect Costs (Function):					
Central Administration (2100, 2210, 2300, 2500, 2800)		\$ 24,101,342	\$ 3,712,064	\$ 20,389,278	85%
School Administration		20,606,951	7,095,156	13,511,795	66%
Facility Maintenance and Operation		20,052,544	9,916,026	10,136,518	51%
Total Indirect Cost		\$ 64,760,837	\$ 20,723,246	\$ 44,037,591	68%
Pupil Transportation (Function 2700):					
		\$ 15,287,337	\$ 2,032,695	\$ 13,254,642	87%
Total		\$ 301,635,666	\$ 167,332,081	\$ 134,303,585	45%

(1) "FTE" - Does not include 2013-14 FY projected growth of 556 FTE.

(2) "State Funding" has been reduced by Local Fair Share of (\$35,604,671) and Austerity Reduction of (\$17,629,020).

(3) "Other Instructional State Grants" are not listed on State Allotment sheet.

(4) Middle Grades Program 1031 was consolidated into Middle School Program 1081

**Quality Basic Education
(State and Local)
Program Funding**

	TOTAL	KINDERGARTEN PROGRAM 1011	KINDERGARTEN EARLY INTERV 1061	PRIMARY (1 - 3) 1021	PRIMARY EARLY INTERV 1071	GRADES (4 - 5) 1051	UPPER ELM EARLY INTERV 1091	MIDDLE SCHOOLS 1081	HIGH (9 - 12) 1041	CTAE 9-12 3011	SP. ED CATEGORY I 2021	SP. ED CATEGORY II 2031	SP. ED CATEGORY III 2041	SP. ED CATEGORY IV 2051	SP. ED CATEGORY V 2061
STATE QBE FORMULA EARNINGS:															
SALARIES	182,797,129	13,962,920	770,364	34,283,163	2,227,888	16,657,007	1,044,716	25,984,451	25,841,434	3,435,243	2,158,219	874,181	16,246,904	11,827,696	2,346,246
OPERATING	4,178,890	208,109	8,831	699,484	30,409	364,962	11,690	503,088	970,250	328,887	65,725	11,427	253,007	230,217	121,234
SUBTOTAL STATE	186,976,019	14,171,029	779,195	34,982,647	2,258,297	17,021,969	1,056,406	26,487,539	26,811,684	3,762,130	2,223,944	885,608	16,499,911	12,057,913	2,467,480
REQ LOCAL 5 MILLS AMENDED FORMULA ADJ.	(30,567,567)	(2,326,133)	(127,903)	(5,742,300)	(370,693)	(2,794,110)	(173,406)	(4,347,853)	(4,401,080)	(617,543)	(365,054)	(145,370)	(2,708,412)	(1,979,271)	(405,030)
ACTUAL FUNDING	(17,629,020)	(1,179,253)	(50,040)	(3,605,956)	(156,761)	(2,295,182)	(73,510)	(3,163,570)	(3,782,202)	(441,058)	(116,907)	(38,526)	(548,665)	(241,342)	(127,092)
	138,779,432	10,665,643	601,252	25,634,391	1,730,843	11,932,697	809,490	18,976,116	18,628,422	2,703,529	1,741,983	701,712	13,242,834	9,837,300	1,935,358
LOCAL SOURCES)	76,682,265	5,583,695	117,746	9,486,089	602,034	8,705,130	949,466	15,580,956	18,126,011	1,782,320	-	-	6,365,339	-	3,229,324
OTHER	(0)	-	-	-	-	-	-	-	-	-	(1,142,773)	(156,776)	8,716,560	(7,417,011)	-
TOTAL FUNDING	215,461,697	16,249,338	718,988	35,120,480	2,332,877	20,637,827	1,758,956	34,537,072	36,754,433	4,485,849	569,210	544,936	28,324,733	2,420,289	5,164,682

Quality Basic Education
(State and Local)
Program Funding

	GIFTED	REMEDIAL (9 - 12)	ALTERNATIVE ED	ESOL	20 ADD DAY INST	GRANTS	PROGRAM
	2111	2211	5071	1351	1100		9990
STATE QBE FORMULA							
EARNINGS:							
SALARIES	16,802,734	1,189,004	1,884,977	3,043,081	1,461,478	755,443	-
OPERATING	309,965	15,566	29,294	18,725	-	-	-
SUBTOTAL STATE	17,112,699	1,204,570	1,914,271	3,061,796	1,461,478	755,443	-
REQ LOCAL 5 MILLS	(2,809,000)	(197,727)	(314,222)	(502,563)	(239,897)	-	-
AUSTERITY REDUCTION	(1,360,370)	(120,007)	(184,217)	(144,362)	-	-	-
ACTUAL FUNDING	12,943,329	886,836	1,415,832	2,414,841	1,221,581	755,443	-
LOCAL SOURCES	(3,639,816)	450,906	2,058,440	725,314	(496,781)	1,189,897	5,886,196
OTHER	-	-	-	-	-	-	-
TOTALS	9,303,513	1,337,742	3,474,272	3,140,155	724,800	1,945,340	5,886,196

**Quality Basic Education
(State and Local)**

Program Funding

OBJECT	DESCRIPTION	TOTAL	KINDERGARTEN PROGRAM 1011	KINDERGARTEN EARLY INTERVENTION 1061	PRIMARY (1 - 3) 1021	PRIMARY EARLY INTERVENTION 1071	GRADES (4 - 5) 1051	UPPER ELM EARLY INTERVENTION 1091	MIDDLE SCHOOLS 1081	HIGH (9 - 12) 1041
511000	SALARY TEACHER	131,854,076	7,611,267	536,178	23,120,050	1,712,199	12,687,134	1,297,881	19,480,010	23,596,988
511300	SALARY SUB CERT.	1,300,000	89,902	560	234,850	5,100	112,800	2,075	205,599	212,050
511400	SALARY SUB NON CERT.	115,000	31,915		600					180
511500	SALARY EXTENDED DAY HS	40,000								
511501	SALARY 20 ADDITIONAL DAY	600,000								
511501	SALARY PROFESSIONAL DEVELOPMENT	-								
511700	SALARY EXTENDED YR	6,000								
511800	SALARY ART/MUSIC/PE	8,623,256	1,516,717		1,519,720		1,522,895		3,816,270	247,654
514000	SALARY AIDES	6,180,010	1,735,189							
514200	CLERICAL	-								
514500	INTERPRETER	394,762								
516100	SALARY TECHNOLOGY SPEC.	1,633,309	190,858		143,936		143,920		108,511	27,888
516300	SALARY NURSE	-								
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST	-								
516500	SALARY MEDIA	-								
517100	SUPPORT SPEC/DIAGNOSTICIAN/AUDIOLOGIST	-								
517200	ELEMENTARY COUNSELOR	2,431,158	681,556		654,836		655,836		438,930	
517300	SECONDARY COUNSELOR	2,510,801							980,416	1,463,526
517400	SCHOOL PSYCHOLOGIST	-								
519100	OTHER ADMINISTRATIVE PERSONNEL	-								
519901	CAREER PATHWAY FACIL/GRADUATION COACH	385,062								385,062
521000	ST HEALTH	22,822,166	1,758,043	68,040	3,630,438	249,480	2,054,670	181,440	3,677,727	3,843,562
522000	FICA/MEDICARE	11,795,553	907,091	41,060	1,964,060	131,373	1,156,878	99,447	1,915,540	2,014,500
523000	TRS	20,001,464	1,543,230	70,507	3,345,168	225,154	1,973,787	170,671	3,265,689	3,434,924
525000	UNEMPLOYMENT	16,000								
527000	EMPLOYEE ASSISTANCE PROGRAM	13,224								
529100	LIFE/DISABILITY 1&2	534,639	41,251	1,885	89,416	6,018	52,759	4,582	87,282	91,816
529200	DENTAL	408,096	33,929	768	62,548	3,552	36,063	2,880	63,636	66,053
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES	32,000								
543000	REPAIR AND MAINTENANCE	14,000								
544200	RENT VEHICLES	-								
553000	COMMUNICATION	-								
558000	TRAVEL REG EMPLOYEES	59,000	1,040		1,305		1,115		1,005	1,084
559000	TRAV HOSPITAL/HOMEBOUND	-								
561000	OTHER PURCHASED SERVICES	-								
561001	SUPPLIES	1,994,121	107,350		353,552		239,970		463,647	598,571
561001	ADA ALLOTMENT	-								
561002	IM ALLOTMENT	-								
561022	VOCATIONAL ALLOTMENTS	200,000								
561200	COMPUTER SOFTWARE	308,450								
561201	COMPUTER SOFTWARE ADA	-								
561202	COMPUTER SOFTWARE IM	-								
561222	COMPUTER SOFTWARE VOC	7,700								
561500	EXPENDABLE EQUIP < \$1000.00	542,000								
561501	EXPENDABLE EQUIP < \$1000.00 ADA	48,000								
561502	EXPENDABLE EQUIP < \$1000.00 IM	-								
561503	EXPENDABLE EQUIP < \$1000.00 BAND	22,200								
561505	EXPENDABLE EQUIP < \$1000.00 CHORUS	600								
561522	EXPENDABLE EQUIP < \$1000.00 VOC	22,000								
561600	EXPENDABLE EQUIP < \$1000.00 COMPUTERS	-								
561601	EXPENDABLE EQUIP < \$1000.00 COMPUTERS ADA	-								
561602	EXPENDABLE EQUIP < \$1000.00 COMPUTERS IM	-								
561622	EXPENDABLE EQUIP < \$1000.00 COMPUTERS VOC	500								
564100	TEXTBOOKS REGULAR ALLOTMENT	364,000								
564101	TEXTBOOKS ADA	-								
564102	TEXTBOOKS IM	-								
564103	TEXTBOOKS CURRENT YEAR ADOPTION	-								
564200	BOOKS & PERIODICALS	12,000								
564201	BOOKS & PERIODICALS ADA	-								
564202	BOOKS & PERIODICALS IM&M	-								
564222	BOOKS & PERIODICALS VOC	2,000								
573000	EQUIPMENT > \$1000.00	59,000								
573022	EQUIPMENT > \$1000.00 VOC	-								
573400	COMPUTERS > \$1000.00	-								
573422	COMPUTERS > \$1000.00 VOC	-								
581000	DUES FEES/OTHER	109,550								
TOTALS		215,461,697	16,249,338	718,998	35,120,480	2,332,877	20,637,827	1,758,956	34,537,072	38,754,433

Quality Basic Education
(State and Local)

Program Funding

OBJECT	DESCRIPTION	CTAE 9-12 3011	SP. ED CATEGORY I 2021	SP. ED CATEGORY II 2031	SP. ED CATEGORY III 2041	SP. ED CATEGORY IV 2051	SP. ED CATEGORY V 2061	GIFTED 2111	REMEDIAL (9 - 12) 2211	ALTERNATIVE ED 5071
511000	SALARY TEACHER	3,063,426	449,328	409,307	19,758,639	1,283,669		6,620,317	990,123	2,495,687
511300	SALARY SUB CERT.	22,655	7,995	2,540	208,064	3,325		20,370	5,090	14,410
511400	SALARY SUB NON CERT.		100			130				555
511500	SALARY EXTENDED DAY HS	5,000					43,370			
511600	SALARY 20 ADDITIONAL DAY									
511700	SALARY PROFESSIONAL DEVELOPMENT									
511800	SALARY EXTENDED YR									
511900	SALARY ART/MUSIC/PE									
512000	SALARY AIDES				424,084	53,095	3,564,589			
514200	SALARY TECHNOLOGY SPEC.									
514500	CLERICAL					394,762				8,285
516100	INTERPRETER									
516300	NURSE SALARY									
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST									
516500	SALARY MEDIA									
517100	SUPPORT SPEC/DIAGNOSTICIAN/ AUDIOLOGIST									
517200	ELEMENTARY COUNSELOR									
517300	SECONDARY COUNSELOR									
517400	SCHOOL PSYCHOLOGIST									
519100	OTHER ADMINISTRATIVE PERSONNEL									56,859
519901	CAREER PATHWAY FACILIATORS									
521000	ST HEALTH	485,352	45,360	45,360	3,132,127	298,344	779,830	935,011	130,410	349,943
522000	FICA/MEDICARE	236,468	34,993	31,506	1,559,911	132,728	276,009	508,013	76,134	197,048
523000	TRS	403,498	59,087	53,824	2,654,054	227,700	468,743	870,572	130,201	336,748
525000	UNEMPLOYMENT									
527000	EMPLOYEE ASSISTANCE PROGRAM									
529100	LIFE/DISABILITY 1&2	10,786	1,579	1,439	70,943	6,086	12,530	23,270	3,480	9,001
529200	DENTAL	8,410	768	960	54,144	4,800	19,008	15,995	2,304	5,589
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES									
543000	REPAIR AND MAINTENANCE									
544200	RENT VEHICLES									
553000	COMMUNICATION	18,055			5,270	15,620	603			145
558000	TRAVEL REG EMPLOYEES									
558002	TRAV HOSPITAL/HOMEBOUND									
559500	OTHER PURCHASED SERVICES									
561000	SUPPLIES				227,407					
561001	ADA ALLOTMENT									
561002	IM ALLOTMENT									
561022	VOCATIONAL ALLOTMENTS	200,000						112,225		
561200	COMPUTER SOFTWARE				160,771					
561201	COMPUTER SOFTWARE ADA									
561202	COMPUTER SOFTWARE IM									
561222	COMPUTER SOFTWARE VOC									
561501	EXPENDABLE EQUIP. < \$1000.00 ADA	7,700			21,119			197,740		
561502	EXPENDABLE EQUIP. < \$1000.00 IM				48,000					
561503	EXPENDABLE EQUIP. < \$1000.00 BAND									
561505	EXPENDABLE EQUIP. < \$1000.00 CHORUS									
561522	EXPENDABLE EQUIP.<\$1000.00 VOC	22,000								
561600	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS									
561601	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS ADA									
561602	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS IM									
561622	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS VOC	500								
564100	TEXTBOOKS REGULAR ALLOTMENT									
564101	TEXTBOOKS ADA									
564102	TEXTBOOKS IM									
564103	TEXTBOOKS CURRENT YEAR ADOPTION									
564200	BOOKS & PERIODICALS									
564201	BOOKS & PERIODICALS ADA									
564202	BOOKS & PERIODICALS IM&M									
564222	BOOKS & PERIODICALS VOC	2,000								
573000	EQUIPMENT > \$1000.00									
573022	EQUIPMENT > \$1000.00 VOC									
573400	COMPUTERS > \$1000.00									
573422	COMPUTERS > \$1000.00 VOC									
581000	DUES FEES/OTHER									
TOTALS		4,485,849	566,210	544,936	28,324,733	2,420,289	5,164,682	9,303,513	1,337,742	3,474,272

Quality Basic Education
(State and Local)
Program Funding

OBJECT	DESCRIPTION	ESOL	20 ADD DAY INST	OTHER GRANTS	PROGRAM
		1351	1100		9990
511000	SALARY TEACHER	2,302,674		900,296	3,138,693
511300	SALARY SUB CERT.	3,975		8,500	140,140
511400	SALARY SUB NON CERT.			11,300	26,850
511500	SALARY EXTENDED DAY HS			19,752	15,248
511501	SALARY 20 ADDITIONAL DAY		600,000	-	-
511600	SALARY PROFESSIONAL DEVELOPMENT			-	-
511700	SALARY EXTENDED YR			6,000	
511800	SALARY ART/MUSIC/PE				
514000	SALARY AIDES			403,053	
514200	CLERICAL				
514500	INTERPRETER				
516100	SALARY TECHNOLOGY SPEC.				1,009,911
516300	NURSE SALARY				
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST				
516500	SALARY MEDIA				
517100	SUPPORT SPEC/DIAGNOSTICIAN/ AUDIOLOGIST				
517200	ELEMENTARY COUNSELOR				
517300	SECONDARY COUNSELOR				
517400	SCHOOL PSYCHOLOGIST				
519100	OTHER ADMINISTRATIVE PERSONNEL				
519601	CAREER PATHWAYS FACILITATORS				
521000	ST HEALTH	340,200		306,512	510,317
522000	FICA/MEDICARE	176,459	45,900	103,191	187,245
523000	TRS	302,802	78,900	171,390	214,813
525000	UNEMPLOYMENT				16,000
527000	EMPLOYEE ASSISTANCE PROGRAM				13,224
529100	LIFE/DISABILITY 1&2		-	4,581	7,850
529200	DENTAL	8,094		7,264	13,473
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES	5,952			32,000
543000	REPAIR AND MAINTENANCE				14,000
544200	RENT VEHICLES				
553000	COMMUNICATION				
558000	TRAVEL REG EMPLOYEES			3,500	10,258
558002	TRAV HOSPITAL/HOMEBOUND				
559500	OTHER PURCHASED SERVICES				
561000	SUPPLIES				
561001	ADA ALLOTMENT				
561002	IM ALLOTMENT				
561022	VOCATIONAL ALLOTMENTS				
561200	COMPUTER SOFTWARE				
561201	COMPUTER SOFTWARE ADA				
561202	COMPUTER SOFTWARE IM				
561222	COMPUTER SOFTWARE VOC				
561500	EXPENDABLE EQUIP < \$1000.00				
561501	EXPENDABLE EQUIP < \$1000.00 ADA				
561502	EXPENDABLE EQUIP < \$1000.00 IM				
561503	EXPENDABLE EQUIP < \$1000.00 BAND				
561505	EXPENDABLE EQUIP < \$1000.00 CHORUS				
561522	EXPENDABLE EQUIP < \$1000.00 VOC				
561600	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS				
561601	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS ADA				
561602	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS IM				
561622	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS VOC				
564100	TEXTBOOKS REGULAR ALLOTMENT				364,000
564101	TEXTBOOKS ADA				
564102	TEXTBOOKS IM				
564103	TEXTBOOKS CURRENT YEAR ADOPTION				
564200	BOOKS & PERIODICALS				
564201	BOOKS & PERIODICALS ADA				
564202	BOOKS & PERIODICALS IM&M				
564222	BOOKS & PERIODICALS VOC				
573000	EQUIPMENT > \$1000.00				59,000
573022	EQUIPMENT > \$1000.00 VOC				
573400	COMPUTERS > \$1000.00				
573422	COMPUTERS > \$1000.00 VOC				
581000	DUES FEES/OTHER				109,550
	TOTALS	3,140,155	724,800	1,945,340	5,882,572

Other State Grants

OBJECT	DESCRIPTION	TOTAL	PRE SCHOOL HANDICAPPED	VOC EXTENDED YEAR AG	APPRENTICESHIP	VOC EXTENDED DAY AG	VOC EXTENDED DAY TECHNOLOGY
			2520	3529	3540	3553	3554
511000	SALARY TEACHER	900,296	900,296				
511300	SALARY SUB CERT.	8,500	8,500				
511400	SALARY SUB NON CERT.	11,300	11,300				
511500	SALARY EXTENDED DAY HS	19,752				8,446	11,306
511501	SALARY 20 ADDITIONAL DAY	-					
511600	SALARY PROFESSIONAL DEVELOPMENT	-					
511600	SALARY EXTENDED YR	6,000		6,000			
511700	SALARY ART/MUSIC/PE	-					
511800	SALARY AIDES	403,053	403,053				
514200	CLERICAL	-					
514500	INTERPRETER	-					
516100	SALARY TECHNOLOGY SPEC.	-					
516300	SALARY NURSE	-					
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST	-					
516500	SALARY MEDIA	-					
517100	SUPPORT SPEC/DIAGNOSTICIAN/AUDIOLOGIST	-					
517200	ELEMENTARY COUNSELOR	-					
517300	SECONDARY COUNSELOR	-					
517400	SCHOOL PSYCHOLOGIST	-					
519100	OTHER ADMINISTRATIVE PERSONNEL	-					
519801	CAREER PATHWAY FACIL/GRADUATION COACH	-					
521000	ST HEALTH	306,512	298,744		7,768		
522000	FI/AMEDICARE	103,191	101,221		-	646	865
523000	TRS	171,390	171,390				
525000	UNEMPLOYMENT	-					
527000	EMPLOYEE ASSISTANCE PROGRAM	-					
528100	LIFE/DISABILITY 1&2/DENTAL	4,581	4,581				
529500	DENTAL	7,264	6,112		1,152		
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES	-					
543000	REPAIR AND MAINTENANCE	-					
544200	RENT VEHICLES	-					
553000	COMMUNICATION	-					
558000	TRAVEL REG EMPLOYEES	3,500	3,500				
558002	TRAV HOSPITAL/HOMEBOUND	-					
559500	OTHER PURCHASED SERVICES	-					
561000	SUPPLIES	-					
561001	ADA ALLOTMENT	-					
561002	IM ALLOTMENT	-					
561022	VOCATIONAL ALLOTMENTS	-					
561200	COMPUTER SOFTWARE	-					
561201	COMPUTER SOFTWARE ADA	-					
561202	COMPUTER SOFTWARE IM	-					
561222	COMPUTER SOFTWARE VOC	-					
561500	EXPENDABLE EQUIP. < \$1000.00	-					
561501	EXPENDABLE EQUIP. < \$1000.00 ADA	-					
561502	EXPENDABLE EQUIP. < \$1000.00 IM	-					
561503	EXPENDABLE EQUIP. < \$1000.00 BAND	-					
561505	EXPENDABLE EQUIP. < \$1000.00 CHORUS	-					
561522	EXPENDABLE EQUIP. < \$1000.00 VOC	-					
561600	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS	-					
561601	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS ADA	-					
561602	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS IM	-					
561622	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS VOC	-					
564100	TEXTBOOKS REGULAR ALLOTMENT	-					
564101	TEXTBOOKS ADA	-					
564102	TEXTBOOKS IM	-					
564103	TEXTBOOKS CURRENT YEAR ADOPTION	-					
564200	BOOKS & PERIODICALS	-					
564201	BOOKS & PERIODICALS ADA	-					
564202	BOOKS & PERIODICALS IM&M	-					
564222	BOOKS & PERIODICALS VOC	-					
573000	EQUIPMENT > \$1000.00	-					
573001	EQUIPMENT > \$1000.00 PE	-					
573022	EQUIPMENT > \$1000.00 VOC	-					
573400	COMPUTERS > \$1000.00	-					
573422	COMPUTERS > \$1000.00 VOC	-					
581000	DUES FEES/OTHER	-					
	TOTALS	1,945,340	1,908,698	6,459	8,920	9,092	12,171

STAFF DEVELOPMENT

OBJECT	DESCRIPTION	STAFF DEVELOPMENT 1210
511000	SALARY TEACHER	
511300	SALARY SUB CERT.	149,000
511400	SALARY SUB NON CERT.	10,000
511500	SALARY EXTENDED DAY HS	
511501	SALARY 20 ADDITIONAL DAY	
511600	SALARY PROFESSIONAL DEVELOPMENT	40,000
511700	SALARY EXTENDED YR	
511800	SALARY ART/MUSIC/PE	
514000	SALARY AIDES	
514200	CLERICAL	
514500	INTERPRETER	
516100	SALARY TECHNOLOGY SPEC.	
516300	NURSE SALARY	
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST	
516500	SALARY MEDIA	
517100	SUPPORT SPEC/DIAGNOSTICIAN/AUDIOLOGIST	
517200	ELEMENTARY COUNSELOR	
517300	SECONDARY COUNSELOR	
517400	SCHOOL PSYCHOLOGIST	
519100	OTHER ADMINISTRATIVE PERSONNEL	11,276
519801	CAREER PATHWAYS FACILITATORS	
521000	ST HEALTH	1,134
522000	FICA/MEDICARE	16,086
523000	TRS	6,743
525000	UNEMPLOYMENT	
527000	EMPLOYEE ASSISTANCE PROGRAM	
529100	LIFE/DISABILITY 1&2	180
529200	DENTAL	19
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES	125,000
543000	REPAIR AND MAINTENANCE	
544200	RENT VEHICLES	
553000	COMMUNICATION	
558000	TRAVEL REG EMPLOYEES	30,000
558002	TRAV HOSPITAL/HOMEBOUND	
559500	OTHER PURCHASED SERVICES	
561000	SUPPLIES	30,000
561001	ADA ALLOTMENT	
561002	IM ALLOTMENT	
561022	VOCATIONAL ALLOTMENTS	
561200	COMPUTER SOFTWARE	
561201	COMPUTER SOFTWARE ADA	
561202	COMPUTER SOFTWARE IM	
561222	COMPUTER SOFTWARE VOC	
561500	EXPENDABLE EQUIP. < \$1000.00	
561501	EXPENDABLE EQUIP. < \$1000.00 ADA	
561502	EXPENDABLE EQUIP. < \$1000.00 IM	
561503	EXPENDABLE EQUIP. < \$1000.00 BAND	
561505	EXPENDABLE EQUIP. < \$1000.00 CHORUS	
561522	EXPENDABLE EQUIP. < \$1000.00 VOC	
561600	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS	
561601	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS ADA	
561602	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS IM	
561622	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS VOC	
564100	TEXTBOOKS REGULAR ALLOTMENT	
564101	TEXTBOOKS ADA	
564102	TEXTBOOKS IM	
564103	TEXTBOOKS CURRENT YEAR ADOPTION	
564200	BOOKS & PERIODICALS	5,000
564201	BOOKS & PERIODICALS ADA	
564202	BOOKS & PERIODICALS IM&M	
564222	BOOKS & PERIODICALS VOC	
573000	EQUIPMENT > \$1000.00	
573001	EQUIPMENT PE	
573022	EQUIPMENT > \$1000.00 VOC	
573400	COMPUTERS > \$1000.00	
573422	COMPUTERS > \$1000.00 VOC	
581000	DUES FEES/OTHER	325,495
	TOTALS	749,933

MEDIA

OBJECT	DESCRIPTION	MEDIA
		1310
511000	SALARY TEACHER	
511300	SALARY SUB CERT.	5,400
511400	SALARY SUB NON CERT.	160
511500	SALARY EXTENDED DAY HS	
511501	SALARY 20 ADDITIONAL DAY	
511600	SALARY PROFESSIONAL DEVELOPMENT	
511700	SALARY EXTENDED YR	
511800	SALARY ART/MUSIC/PE	
514000	SALARY AIDES	
514200	CLERICAL	
514500	INTERPRETER	
516100	SALARY TECHNOLOGY SPEC.	
516300	SALARY NURSE	
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST	
516500	SALARY MEDIA	2,748,171
517100	SUPPORT SPEC/DIAGNOSTICIAN/ AUDIOLOGIST	
517200	ELEMENTARY COUNSELOR	
517300	SECONDARY COUNSELOR	
517400	SCHOOL PSYCHOLOGIST	
519100	OTHER ADMINISTRATIVE PERSONNEL	
519901	CAREER PATHWAY FACIL/GRADUATION COACH	
521000	ST HEALTH	408,240
522000	FICA/MEDICARE	210,660
523000	TRS	361,384
525000	UNEMPLOYMENT	
527000	EMPLOYEE ASSISTANCE PROGRAM	
529100	LIFE/DISABILITY 1&2	9,660
529200	DENTAL	6,336
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES	
543000	REPAIR AND MAINTENANCE	
544200	RENT VEHICLES	
553000	COMMUNICATION	
558000	TRAVEL REG EMPLOYEES	
558002	TRAV HOSPITAL/HOMEBOUND	
559500	OTHER PURCHASED SERVICES	
561000	SUPPLIES	601,045
561001	ADA ALLOTMENT	
561002	IM ALLOTMENT	
561022	VOCATIONAL ALLOTMENTS	
561200	COMPUTER SOFTWARE	
561201	COMPUTER SOFTWARE ADA	
561202	COMPUTER SOFTWARE IM	
561222	COMPUTER SOFTWARE VOC	
561500	EXPENDABLE EQUIP < \$1000.00	
561501	EXPENDABLE EQUIP < \$1000.00 ADA	
561502	EXPENDABLE EQUIP < \$1000.00 IM	
561503	EXPENDABLE EQUIP < \$1000.00 BAND	
561505	EXPENDABLE EQUIP < \$1000.00 CHORUS	
561522	EXPENDABLE EQUIP < \$1000.00 VOC	
561600	EXPENDABLE EQUIP < \$1000.00 COMPUTERS	
561601	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS ADA	
561602	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS IM	
561622	EXPENDABLE EQUIP. < \$1000.00 COMPUTERS VOC	
564100	TEXTBOOKS REGULAR ALLOTMENT	
564101	TEXTBOOKS ADA	
564102	TEXTBOOKS IM	
564103	TEXTBOOKS CURRENT YEAR ADOPTION	
564200	BOOKS & PERIODICALS	
564201	BOOKS & PERIODICALS ADA	
564202	BOOKS & PERIODICALS IM&M	
564222	BOOKS & PERIODICALS VOC	
573000	EQUIPMENT > \$1000.00	
573001	EQUIPMENT > \$1000.00 PE	
573022	EQUIPMENT > \$1000.00 VOC	
573400	COMPUTERS > \$1000.00	
573422	COMPUTERS > \$1000.00 VOC	
581000	DUES FEES/OTHER	
	TOTALS	4,351,057

NURSING SERVICES

OBJECT	DESCRIPTION	NURSES
511000	SALARY TEACHER	1500
511300	SALARY SUB CERT	
511400	SALARY SUB NON CERT	
511500	SALARY EXTENDED DAY HS	
511501	SALARY 20 ADDITIONAL DAY	
511600	SALARY PROFESSIONAL DEVELOPMENT	
511700	SALARY EXTENDED YR	
511800	SALARY ART/MUSIC/PE	
514000	SALARY AIDES	
514200	CLERICAL	
514500	INTERPRETER	
516100	SALARY TECHNOLOGY SPEC.	
516300	SALARY NURSE	710,044
516400	PHYSICAL/OCCUPATIONAL MOBILITY THERAPIST	
516500	SALARY MEDIA	
517100	SUPPORT SPEC/DIAGNOSTICIAN/ AUDIOLOGIST	
517200	ELEMENTARY COUNSELOR	
517300	SECONDARY COUNSELOR	
517400	SCHOOL PSYCHOLOGIST	
519100	OTHER ADMINISTRATIVE PERSONNEL	
519801	CAREER PATHWAY FACIL/GRADUATION COACH	
521000	ST HEALTH	164,551
522000	FICA/MEDICARE	54,318
523000	TRS	93,371
525000	UNEMPLOYMENT	
529100	LIFE/DISABILITY 1&2	
527000	EMPLOYEE ASSISTANCE PROGRAM	2,496
529200	DENTAL	3,648
530000	PURCH. PROFESSIONAL/TECHNICAL SERVICES	
543000	REPAIR AND MAINTENANCE	
544200	RENT VEHICLES	
553000	COMMUNICATION	
558000	TRAVEL REG EMPLOYEES	
558002	TRAV HOSPITAL/HOMEBOUND	
559500	OTHER PURCHASED SERVICES	
561000	SUPPLIES	
561001	ADA ALLOTMENT	
561002	IM ALLOTMENT	
561022	VOCATIONAL ALLOTMENTS	
561200	COMPUTER SOFTWARE	
561201	COMPUTER SOFTWARE ADA	
561202	COMPUTER SOFTWARE IM	
561222	COMPUTER SOFTWARE VOC	
561500	EXPENDABLE EQUIP < \$1000.00	
561501	EXPENDABLE EQUIP < \$1000.00 ADA	
561502	EXPENDABLE EQUIP < \$1000.00 IM	
561503	EXPENDABLE EQUIP < \$1000.00 BAND	
561505	EXPENDABLE EQUIP < \$1000.00 CHORUS	
561522	EXPENDABLE EQUIP < \$1000.00 VOC	
561600	EXPENDABLE EQUIP < \$1000.00 COMPUTERS	
561601	EXPENDABLE EQUIP < \$1000.00 COMPUTERS ADA	
561602	EXPENDABLE EQUIP < \$1000.00 COMPUTERS IM	
561622	EXPENDABLE EQUIP < \$1000.00 COMPUTERS VOC	
564100	TEXTBOOKS REGULAR ALLOTMENT	
564101	TEXTBOOKS ADA	
564102	TEXTBOOKS IM	
564103	TEXTBOOKS CURRENT YEAR ADOPTION	
564200	BOOKS & PERIODICALS	
564201	BOOKS & PERIODICALS ADA	
564202	BOOKS & PERIODICALS IM&M	
564222	BOOKS & PERIODICALS VOC	
573000	EQUIPMENT > \$1000.00	
573001	EQUIPMENT > \$1000.00 PE	
573022	EQUIPMENT > \$1000.00 VOC	
573400	COMPUTERS > \$1000.00	
573422	COMPUTERS > \$1000.00 VOC	
581000	DUES FEES/OTHER	
	TOTALS	1,028,428

FY 2015

0% Salary
13.15% Retirement
0% Health

System Size = 3300

WEIGHTS FOR FTE FUNDING FORMULA

FY 15 INITIAL

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6519			2.0363			1.2853			1.7941			1.0356
DIRECT INSTR. COST:															
Teacher		63.4989%	\$2,563.59		70.2431%	\$3,495.81		72.0097%	\$2,261.99		79.7273%	\$3,495.81		66.0557%	\$1,671.91
Aides/Parapro	1:18	17.6386%	\$712.11	1:18	14.3088%	\$712.11									
Subject Specialists							1:345	3.5483%	\$111.46	1:345	2.5420%	\$111.46	1:345	4.4037%	\$111.46
Counselors	1:450	2.1084%	\$85.12	1:450	1.7104%	\$85.12	1:450	2.7098%	\$85.12	1:450	1.9413%	\$85.12	1:450	3.3630%	\$85.12
Tech. Specialist	1:1100	0.8625%	\$34.82	1:1100	0.6997%	\$34.82	1:1100	1.1085%	\$34.82	1:1100	0.7941%	\$34.82	1:1100	1.3757%	\$34.82
OPERATIONS COST		1.9357%	\$78.15		1.5703%	\$78.15		2.7346%	\$85.90		1.9591%	\$85.90		2.7822%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3834%	\$15.48	1:2475	0.3110%	\$15.48	1:2475	0.4928%	\$15.48	1:2475	0.3530%	\$15.48	1:2475	0.6116%	\$15.48
Social Worker	1:2475	0.3834%	\$15.48	1:2475	0.3110%	\$15.48	1:2475	0.4928%	\$15.48	1:2475	0.3530%	\$15.48	1:2475	0.6116%	\$15.48
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0542%	\$42.56		0.8552%	\$42.56		1.3549%	\$42.56		0.9706%	\$42.56		1.6815%	\$42.56
Secretary		0.8823%	\$35.62		0.7157%	\$35.62		1.1340%	\$35.62		0.8124%	\$35.62		1.4073%	\$35.62
Operations		0.1942%	\$7.84		0.1575%	\$7.84		0.2496%	\$7.84		0.1788%	\$7.84		0.3098%	\$7.84
FACILITY M & O		7.3813%	\$298.00		5.9879%	\$298.00		9.4867%	\$298.00		6.7963%	\$298.00		11.7737%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6386%	\$25.78	1:15.70	0.5180%	\$25.78	1:15.70	0.8207%	\$25.78	1:15.70	0.5880%	\$25.78	1:15.70	1.0185%	\$25.78
STAFF DEVELOPMENT		0.5509%	\$22.24		0.5934%	\$29.53		0.6606%	\$20.75		0.6935%	\$30.41		0.6377%	\$16.14
MEDIA															
Personnel		2.1084%	\$85.12		1.7104%	\$85.12		2.7098%	\$85.12		1.9413%	\$85.12		3.3630%	\$85.12
Materials		0.3792%	\$15.31		0.3076%	\$15.31		0.4874%	\$15.31		0.3492%	\$15.31		0.6049%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,037.22		100.0000%	\$4,976.73		100.0000%	\$3,141.23		100.0000%	\$4,384.71		100.0000%	\$2,531.06

FY 2015

0% Salary
13.15% Retirement
0% Health

System Size = 3300

WEIGHTS FOR FTE FUNDING FORMULA

FY 15 INITIAL

CATEGORY	Upper Elementary Ei Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
			11						20						20
TEACHER STUDENT RATIO									23						23
WEIGHT			1.7877						1.1313						1.1912
DIRECT INSTR. COST:															
Teacher		80.0098%	\$3,495.81		66.5540%			69.5406%	\$1,922.70		68.4090%			66.0415%	\$1,922.70
Aides/Parapro															
Subject Specialists	1:345	2.5510%	\$111.46	1:345	4.4369%	\$111.46	1:345	4.0313%	\$111.46						
Counselors	1:450	1.9482%	\$85.12	1:450	3.3884%	\$85.12	1:450	3.0786%	\$85.12	1:450	3.4828%	\$85.12	1:450	2.9237%	\$85.12
Tech. Specialist	1:1100	0.7969%	\$34.82	1:1100	1.3861%	\$34.82	1:1100	1.2594%	\$34.82	1:1100	1.4247%	\$34.82	1:1100	1.1960%	\$34.82
OPERATIONS COST		1.6117%	\$70.42		2.8032%	\$70.42		2.5470%	\$70.42		4.6481%	\$113.60		11.2731%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3543%	\$15.48	1:2475	0.6162%	\$15.48	1:2475	0.5599%	\$15.48	1:2475	0.6334%	\$15.48	1:2475	0.5317%	\$15.48
Social Worker	1:2475	0.3543%	\$15.48	1:2475	0.6162%	\$15.48	1:2475	0.5599%	\$15.48	1:2475	0.6334%	\$15.48	1:2475	0.5317%	\$15.48
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		0.9741%	\$42.56		2.4434%	\$61.38		2.2200%	\$61.38		3.2316%	\$78.98		2.7128%	\$78.98
Secretary		0.8152%	\$35.62		1.0226%	\$25.69		0.9292%	\$25.69		1.2394%	\$30.29		1.0404%	\$30.29
Operations		0.1794%	\$7.84		0.2412%	\$6.06		0.2192%	\$6.06		0.2791%	\$6.82		0.2343%	\$6.82
FACILITY M & O		6.8204%	\$298.00		11.8625%	\$298.00		10.7781%	\$298.00		12.1932%	\$298.00		10.2358%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.5900%	\$25.78	1:15.70	1.0262%	\$25.78	1:15.70	0.9324%	\$25.78	1:15.70	1.0548%	\$25.78	1:15.70	0.8855%	\$25.78
STAFF DEVELOPMENT		0.6960%	\$30.41		0.6409%	\$16.10		0.6532%	\$18.06		0.6215%	\$15.19		0.5894%	\$17.16
MEDIA															
Personnel		1.9482%	\$85.12		2.4434%	\$61.38		2.2200%	\$61.38		1.6158%	\$39.49		1.3564%	\$39.49
Materials		0.3504%	\$15.31		0.5187%	\$13.03		0.4713%	\$13.03		0.5331%	\$13.03		0.4476%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,369.23		100.0000%	\$2,512.11		100.0000%	\$2,764.86		100.0000%	\$2,443.99		100.0000%	\$2,911.35

FY 2015

0% Salary
13.15% Retirement
0% Health
System Size = 3300

WEIGHTS FOR FTE FUNDING FORMULA

FY 15 INITIAL

CATEGORY	Spec. Ed I		Spec. Ed II		Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8		6.50		5			3			8
WEIGHT			2.3810		2.7903		3.5520			5.7555			2.4520
DIRECT INSTR. COST:													
Teacher		82.6024%	\$4,806.74		\$5,915.99		\$7,690.78		91.1242%	\$12,817.97		80.2114%	\$4,806.74
Aides/Parapro													
Subject Specialists													
Counselors													
Tech. Specialist	1:1100	0.5984%	\$34.82	1:1100	0.5106%	\$34.82	\$34.82	1:1100	0.2475%	\$34.82	1:1100	0.5811%	\$34.82
OPERATIONS COST		4.2783%	\$248.96		1.9261%	\$131.35	\$204.20		3.0030%	\$422.42		7.0490%	\$422.42
INDIRECT INSTR. COST:													
CENTRAL ADMIN													
Psychologist	1:2475	0.2660%	\$15.48	1:2475	0.2270%	\$15.48	\$15.48	1:2475	0.1100%	\$15.48	1:2475	0.2583%	\$15.48
Social Worker	1:2475	0.2660%	\$15.48	1:2475	0.2270%	\$15.48	\$15.48	1:2475	0.1100%	\$15.48	1:2475	0.2583%	\$15.48
Spec Ed Leadership	1:200	3.2912%	\$191.52	1:200	2.8084%	\$191.52	\$191.52	1:200	1.3615%	\$191.52	1:200	3.1959%	\$191.52
Operations		0.0000%	\$0.00		0.0000%	\$0.00	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN													
Asst. Principal		1.0548%	\$61.38		0.9001%	\$61.38	\$61.38		0.4364%	\$61.38		1.0243%	\$61.38
Secretary		0.4415%	\$25.69		0.3767%	\$25.69	\$25.69		0.1826%	\$25.69		0.4287%	\$25.69
Operations		0.1041%	\$6.06		0.0889%	\$6.06	\$6.06		0.0431%	\$6.06		0.1011%	\$6.06
FACILITY M & O		5.1210%	\$298.00		4.3699%	\$298.00	\$298.00		2.1185%	\$298.00		4.9728%	\$298.00
20 Days Addtnl. Instr.													
STAFF DEVELOPMENT		0.6975%	\$40.59		0.7223%	\$49.26	\$63.15		0.7341%	\$103.26		0.6773%	\$40.59
MEDIA													
Personnel		1.0548%	\$61.38		0.9001%	\$61.38	\$61.38		0.4364%	\$61.38		1.0243%	\$61.38
Materials		0.2239%	\$13.03		0.1911%	\$13.03	\$13.03		0.0926%	\$13.03		0.2174%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,819.13		100.0000%	\$6,819.44	\$8,680.97		100.0000%	\$14,066.49		100.0000%	\$5,992.59

FY 2015

0% Salary
13.15% Retirement
0% Health
System Size = 3300

WEIGHTS FOR FTE FUNDING FORMULA

FY 15 INITIAL

CATEGORY	Gifted		Remedial Education PGM		Alternative Education PGM		Eng. For Speakers of Other Lang.(ESOL) PGM	
TEACHER STUDENT RATIO			12		15		15	7
WEIGHT			1.6597		1.3092		1.4717	2.5068
DIRECT INSTR. COST:								
Teacher		79.0007%	\$3,204.49		\$2,563.59	71.2734%	\$2,563.59	\$5,493.42
Aides/Parapro								
Subject Specialists								
Counselors						1:450	\$85.12	
Tech. Specialist	1:1100	0.8584%	\$34.82	1:1100	\$34.82	1:1100	\$34.82	\$34.82
OPERATIONS COST		2.4875%	\$100.90	1.7952%	\$57.44	1.9578%	\$70.42	\$57.44
INDIRECT INSTR. COST:								
CENTRAL ADMIN								
Psychologist	1:2475	0.3816%	\$15.48	1:2475	\$15.48	1:2475	\$15.48	\$15.48
Social Worker	1:2475	0.3816%	\$15.48	1:2475	\$15.48	1:2475	\$15.48	\$15.48
Spec Ed Leadership	1:200	4.7216%	\$191.52					
Operations		0.0000%	\$0.00	0.0000%	\$0.00	0.0000%	\$0.00	\$0.00
SCHOOL ADMIN								
Asst. Principal		1.5132%	\$61.38		\$61.38	10.6493%	\$383.04	\$61.38
Secretary		0.6333%	\$25.69		\$25.69	0.7142%	\$25.69	\$25.69
Operations		0.1494%	\$6.06		\$6.06	0.1685%	\$6.06	\$6.06
FACILITY M & O		7.3466%	\$298.00		\$298.00	8.2851%	\$298.00	\$298.00
20 Days Addtnl. Instr.				1:15.70	\$25.78			
STAFF DEVELOPMENT		0.6915%	\$28.05	0.6732%	\$21.54	0.6875%	\$24.73	\$44.45
MEDIA								
Personnel		1.5132%	\$61.38	1.9183%	\$61.38	1.7065%	\$61.38	\$61.38
Materials		0.3212%	\$13.03	0.4072%	\$13.03	0.3623%	\$13.03	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,056.28	100.0000%	\$3,199.67	100.0000%	\$3,596.84	\$6,126.63

WEIGHTS FOR SALARY & OPERATIONS

BASE INSTRUCTION SALARY				
(BASE SALARY)		\$33,424.00	\$33,424.00	\$0.00
Retirement	13.15%	\$4,395.26		
Health Insurance	0%	\$0.00		
Medicare	1.45%	\$484.65		
Sick Leave for 8 Days		\$150.00		
Total Instructional Sal(10MO.)		\$38,453.91		
Teacher Aides		\$12,817.97		
ADMIN SALARY (10MO.) excl Sick Leave		\$38,303.91		
ADMIN SALARY (12MO.) excl Sick Leave		\$45,965		

CENTRAL ADMINISTRATION			
SYSTEM SIZE = 3300			
	Amount	FTEs	
1 Superintendent	\$45,965		
1 Secretary @ \$14,166 (12MO.)	\$16,029		
1 Accountant @ \$21,144 (10MO.)	\$23,924		
2 Asst. Superintendent	\$91,929	0 - 5,000	
4 Asst. Superintendent	\$183,859	5,001- 99,999	
6 Asst. Superintendent	\$275,788	10,000 +	
Operations		Per FTE	
Supplies	\$0		
Travel	\$0		
Equipment (Replacement)	\$0		
Miscellaneous	\$0		
Unemployment Ins & Workers Comp.	\$0		
TOTAL OPERATIONS	\$0		\$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI,GR 4-5, GR 4-5-EI			
BASE SCHOOL SIZE = 450			
	Amount	Per FTE	
1/2 Assistant Principal (10MO.)	\$19,152		\$42.56
Secretary @ \$14,166 (12MO.)	\$16,029		\$35.62
TOTAL SALARIES	\$35,181		\$78.18
Operations			
Supplies	\$1,319		
Travel	\$750		
Equipment (Replacement)	\$880		
Miscellaneous	\$580		
TOTAL OPERATIONS	\$3,529		\$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL			
BASE SCHOOL SIZE = 624			
	Amount	Per FTE	
1 Asst. Principal	\$38,304	\$61.38	
Secretary @ \$14,166 (12MO.)	\$16,029	\$25.69	
Operations			
Supplies	\$1,319		
Travel	\$1,000		
Equipment (Replacement)	\$880		
Miscellaneous	\$580		
TOTAL OPERATIONS	\$3,779		\$6.06

GRADES (9-12) & CTAE(9-12)			
BASE SCHOOL SIZE = 970			
	Amount	Per FTE	
2 Asst. Principal (10 MO.)	\$76,608	\$39.49	
Secretary @ \$14,166 (12MO.)	\$16,029	\$16.52	
Secretary @ \$11,805 (10MO.)	\$13,357	\$13.77	
Operations			
Supplies	\$2,198		
Travel	\$1,500		
Equipment (Replacement)	\$1,759		
Miscellaneous	\$1,162		
TOTAL OPERATIONS	\$6,619		\$6.82

ALTERNATIVE EDUCATION			
BASE SCHOOL SIZE = 624			
	Amount	Per FTE	
1 Asst. Principal (10MO. X 1:100)	\$38,304		\$383.04
Secretary @ \$14,166 (12MO.)	\$16,029		\$25.69
Operations			
Supplies	\$1,319		
Travel	\$1,000		
Equipment (Replacement)	\$880		
Miscellaneous	\$580		
TOTAL OPERATIONS	\$3,779		\$6.06

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
TOTAL	78.15	78.15	85.90	85.90	70.42	70.42	70.42	70.42	113.60	328.20
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
TOTAL	57.44	70.42	57.44	248.96	131.35	204.20	422.42	422.42	100.90
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

School System: 628 - Cherokee County		FY 14 Midterm		THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,430.57	
<-----Earnings (\$)-->		<-----Earnings Positions----->		<-----Grades K-12----->	

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec	Earned Positions					
Kindergarten Pgm	2,663	13,905,932	208,109	14,114,041	2,459,139	11,654,902	177.53		5.92	2.42	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acct.
Kindergarten Early Intr Pgm	113	767,315	8,831	776,146	135,231	640,915	10.27		0.25	0.10	1.00	6.00			1.00	1.00
Primary Grade(1-3) Pgm	8,143	34,162,065	699,473	34,861,538	6,074,049	28,787,489	479.00	23.60	18.09	7.40						
Primary Grd Early Intrv(1-3) Pgm	354	2,220,011	30,409	2,250,420	392,099	1,858,321	32.18	1.03	0.79	0.32			37.00	63.51	78.48	
Upper Elementary Grd(4-5) Pgm	5,183	16,598,161	364,986	16,963,147	2,955,549	14,007,598	225.35	15.02	11.52	4.71						
UppElem Grd Early Intrv(4-5)	166	1,041,022	11,690	1,052,712	183,418	869,294	15.09	0.48	0.37	0.15	1.00	6.00	37.00	63.51	79.48	1.00
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00						
Middle School(6-8) Pgm	7,144	25,892,605	503,074	26,395,679	4,599,012	21,796,667	357.20	20.71	15.87	6.50						
High School Gen Educ(9-12)	8,541	25,750,102	970,257	26,720,359	4,655,582	22,064,777	371.35		18.98	7.77						
CTAE(9-12) PGM	996	3,423,095	326,886	3,749,981	653,372	3,096,609	49.80		2.21	0.91						
Students with Disab Cat I	264	2,150,592	65,725	2,216,317	386,157	1,830,160	33.00			0.24						
Students with Disab Cat II	87	871,092	11,427	882,519	153,764	728,755	13.38			0.08						
Students with Disab Cat III	1,239	16,105,424	253,009	16,358,433	2,850,187	13,508,246	247.80			1.13						
Students with Disab Cat IV	545	11,785,896	230,216	12,016,112	2,093,610	9,922,502	181.67			0.50						
Students with Disab Cat V	287	2,337,954	121,234	2,459,188	428,473	2,030,715	35.88			0.26						
Gifted Student Category VI	3,072	16,743,378	309,963	17,053,341	2,971,264	14,082,077	256.00			2.79						
Remedial Education Pgm	271	1,184,806	15,566	1,200,372	209,145	991,227	18.07			0.25						
Alternate Education Pgm	416	1,878,317	29,294	1,907,611	332,370	1,575,241	27.73		0.92	0.38						
Eng.Spks.of Other Lang.(ESOL)	326	3,032,303	18,725	3,051,028	531,591	2,519,437	46.57			0.30						
Spec Ed. Itinerant				69,575	12,122	57,453										
Spec Ed. Supplemental Speech				45,279	7,869	37,390										
TOTAL DIRECT INSTRUC. INDIRECT COST	39,810	179,850,070	4,178,874	184,143,798	32,084,023	152,059,775	2,577.87	60.84	74.92	36.21	1.00	6.00	37.00	63.51	79.48	1.00
Central Admin		4,424,758	0	4,424,758	770,941	3,653,817									1.00	1.00
School Admin		8,176,341	278,066	8,454,407	1,473,041	6,981,366										
Facility M & O			11,863,376	11,863,376	2,066,998	9,796,378										
Sub Total (INDIRECT COST)		12,601,099	12,141,442	24,742,541	4,310,980	20,431,561					1.00	6.00	37.00	63.51	79.48	1.00
MEDIA CENTER PGM.		4,423,964	556,620	4,980,584	867,785	4,112,799										
20 DAYS ADDITIONAL INSTRUCTION		1,456,594		1,456,594	253,788	1,202,806										
STAFF & PROFESSIONAL DEV				983,168	171,301	811,867										
PRINCIPAL STAFF & PROF. DEV				12,692	2,211	10,481										
MIDTERM HOLD HARMLESS				0	0	0										
Amended Formula Adjustment						(24,846,679)										
Charter System Adjustment				0	0	0										
QBE FORMULA EARNINGS		198,331,727	16,876,936	216,319,377	37,690,088	153,782,610	2,577.87	60.84	74.92	36.21	1.00	6.00	37.00	63.51	79.48	1.00
CATEGORICAL GRANTS											1. Expenditure Controls relating to direct instructional costs, media center costs, staff and professional development costs and 20 Days on Additional Instruction have been waived and shall not apply to nor be enforceable against a local system in FY 2014.					
Pupil Transportation Pgm (Includes 141 Drivers and bus replacement funds of 0)											2. Health Insurance for Certificated Personnel is funded on a per member per month amount of \$945, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2014 (HB 106).					
Sparsity - Regular											3. Teacher Retirement is funded at 12.28% in QBE (HB 106).					
Nursing Services																
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION																
Education Equalization Funding Grant																
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET																
Charter Commission Admin - State																
One Time QBE Adjustment																
DCH Direct Payment																
State Commission Charter Supplement																
TOTAL FUNDING ON THIS ALLOTMENT SHEET																

NOTES											1. Expenditure Controls relating to direct instructional costs, media center costs, staff and professional development costs and 20 Days on Additional Instruction have been waived and shall not apply to nor be enforceable against a local system in FY 2014.					
											2. Health Insurance for Certificated Personnel is funded on a per member per month amount of \$945, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2014 (HB 106).					
											3. Teacher Retirement is funded at 12.28% in QBE (HB 106).					
											Total T&E 80,025,340 includes T&E 55,995,880 and HI 24,029,460					

Financial Facts

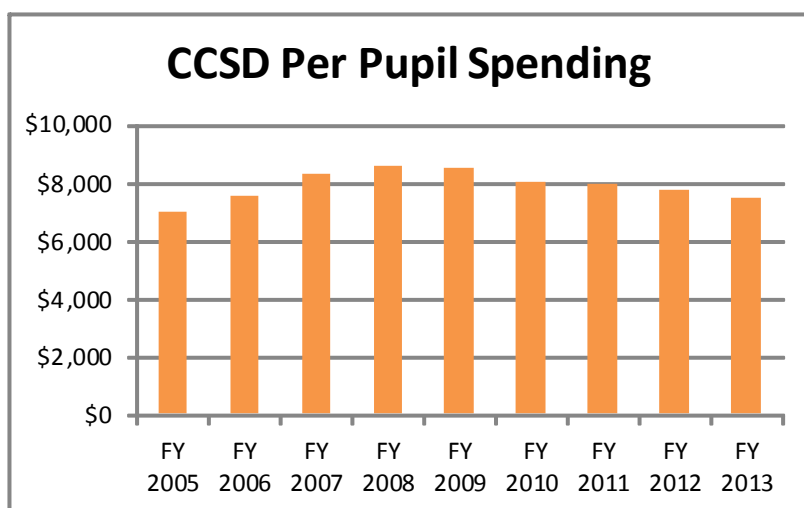
Dr. Frank R. Petruzielo, Superintendent of Schools

REVENUE VS. SPENDING

CCSD GENERAL/OPERATING FUND REVENUES: LAST SIX YEARS

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Local	\$146,598,820	\$139,953,520	\$134,909,353	\$126,859,068	\$121,508,779	\$125,854,616
State	\$148,521,502	\$136,902,281	\$152,996,403	\$149,469,360	\$154,680,875	\$157,721,313
Federal/ARRA	\$3,566,553	\$14,567,922	\$10,577,269	\$777,020	\$937,930	\$152,000
TOTAL	\$298,686,875	\$291,423,723	\$298,483,025	\$277,105,448	\$277,127,584	\$283,727,929
State Austerity Cuts	\$11,189,055	\$31,270,408	\$25,239,981	\$26,663,945	\$26,505,886	\$24,846,679
Students	37,275	38,293	38,760	38,774	39,270	39,760
	+ 922	+ 1018	+ 467	+ 14	+ 496	+ 490

Additional CCSD budget cuts in 2013-14 enabled restoration of 180 school days for students and elimination of five furlough days for teachers and other staff!!



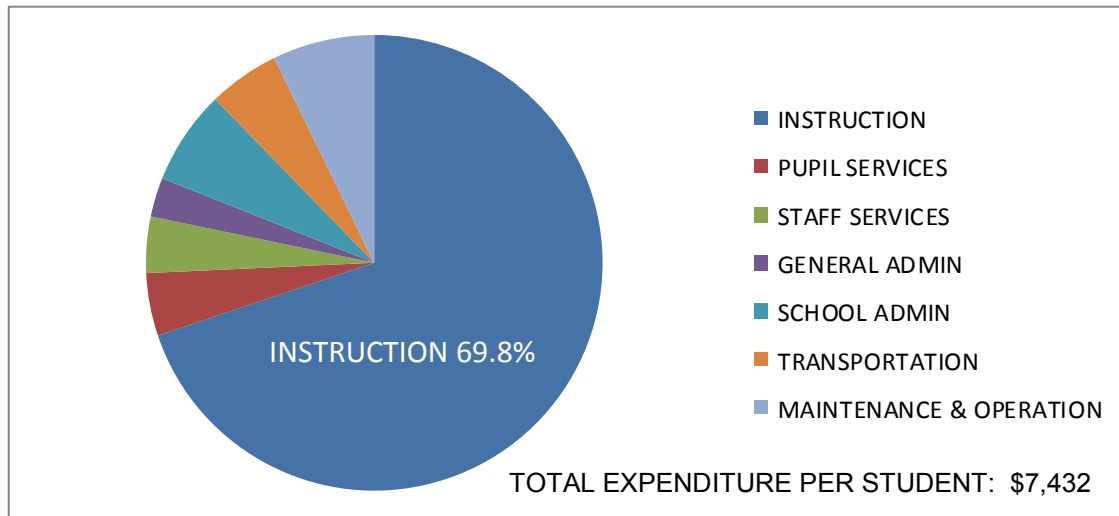
CCSD expenditures per student have declined every year since 2008; they are now at 2006 levels . . . with 3,407 more students being served!!

Source: GA DOE Financial Reports

2012-13 SCHOOL DISTRICT EXPENDITURES

This financial data is processed and posted annually by the State Board of Education for all school districts and state-commissioned charter schools in Georgia. It can be found on the State DOE website at www.doe.k12.ga.us.

CHEROKEE COUNTY SCHOOL DISTRICT EXPENDITURES PER STUDENT



EXPENDITURES PER STUDENT COMPARISONS

GENERAL ADMINISTRATION

Cherokee County	\$207
Forsyth County	\$224
Cobb County	\$267
Pickens County	\$341
Fulton County	\$421
Gwinnett County	\$460
Atlanta City Schools	\$946
Cherokee Charter Academy	\$957

MAINTENANCE AND OPERATION

Gwinnett County	\$ 526
Cherokee County	\$ 536
Cobb County	\$ 545
Forsyth County	\$ 550
Pickens County	\$ 788
Fulton County	\$ 834
Atlanta City Schools	\$1,474
Cherokee Charter Academy	\$1,506

SCHOOL ADMINISTRATION

Forsyth County	\$432
Cobb County	\$473
Cherokee County	\$498
Cherokee Charter Academy	\$520
Pickens County	\$547
Fulton County	\$595
Gwinnett County	\$610
Atlanta City Schools	\$832

TRANSPORTATION

Cherokee Charter Academy	\$ 0
Forsyth County	\$349
Cherokee County	\$374
Cobb County	\$441
Atlanta City Schools	\$471
Gwinnett County	\$488
Fulton County	\$509
Pickens County	\$681

2013-14 Class Size in Cherokee County Schools, Grades K-5

	Number of Classes	Actual Range	Actual	Maximum	# at Max	% at Max
Kindergarten	127	16-26	22.5	26	13	10%
Grade 1	128	15-28	24.1	28	15	12%
Grade 2	125	19-28	24.5	28	5	4%
Grade 3	129	16-28	23.9	28	3	2%
Grade 4	106	19-35	29.2	35	3	3%
Grade 5	106	23-35	29.0	35	9	8%

The Cherokee County Board of Education approved a class size waiver at its March 20th board meeting that will extend class size adjustments for 2014-15. **The approved resolution requests the same waiver that is in place for the current school year.** While additional State funding made available in the 2014-15 State budget may allow for some alleviation of class size increases in recent years, a significant gap in State funding remains in place (more than \$15 million). In addition, as of March 20, neither the State budget nor the local property tax digest had been finalized, so the projected revenue amounts for the School District are not finalized. The waiver was extended to allow for CCSD to continue working on the 2014-15 budget with much-needed flexibility in the event the revenue numbers change in the next several months.

As evidenced in the chart above, CCSD is not using the maximum class size across the school district, but only on an as-needed basis. Many class sizes remain below the traditional state threshold that was in place before the recession.

MAJOR SCHOOL DISTRICT BUDGET CUTS: 2008-2014

Since the 2008-09 school year, the Superintendent has recommended, and the School Board has approved, \$120 Million in School District Budget Cuts, including the following:

- Downsized by 494 employees (10% of the full-time CCSD workforce) through elimination of funding/positions in administrative, clerical and support staff in every department . . . in addition to a reduction in the number of teaching positions through class size waivers.
- Imposed a total of 24 furlough days, equivalent to \$26.4 Million in employee salary reductions.
- Privatized custodial services.
- Privatized grounds services.
- Reduced bus routes from 402 to 350 . . . saving on salaries, buses and fuel.
- New textbooks have been adopted, but not purchased, since the 2008-09 school year. Replacement books have been purchased, as needed, to accommodate student population growth.

Office of Personnel Management Budget Highlights 2014-2015

Dr. Frank R. Petruzielo Superintendent of Schools

Trey Olson Assistant Superintendent

Modest State Support Provides A Down Payment On Continuing Austerity Budget Cuts

SIGNIFICANT EVENTS

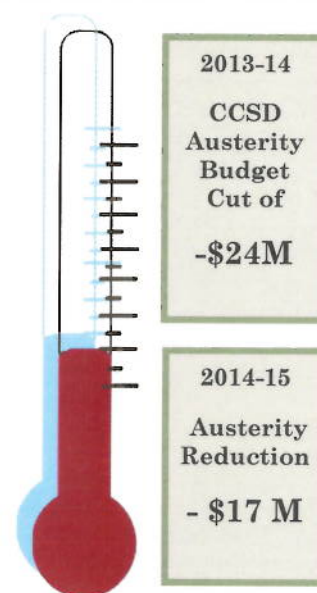
- CCSD reduced the number of staff furlough days from eight to only three.
- Privatization of custodial and grounds services resulted in a cost reduction/cost avoidance of over \$1M in FY14 and an estimated \$4M in FY15.
- In a time of continually rising health care costs, SHBP waived the employer increase of \$150/month for each non-certified employee; therefore avoiding an additional District expenditure of an anticipated \$2.5M.
- Site-based management of instructional substitute funds resulted in a savings of approximately \$400,000 over two years; schools benefitted from shared savings of allocated funds.

After a five-year stretch of deep recurring Quality Basic Education (QBE) austerity cuts, improvement in the Georgia K-12 FY15 education budget provides quietly encouraging news. For CCSD, the promised partial restoration of earned QBE money returns approximately \$7 million dollars in FY15 — funds will be committed to the District's first priority of maintaining and enriching an exceptional educational program for all students.

To that end, the priority of the Office of Personnel Management (OPM) is securing highly skilled teachers, administrators and support staff. With the dual mandates of sup-

porting student growth (projected to be 400+ in 2014-15); and progressively reducing class size, the most appropriate allotment possible has been established for each worksite.

The District will invest in an additional 53 elementary, four middle grades and 16 high school teachers for FY15. The elimination of furlough days and the provision of longevity increases for eligible employees are priorities. Class size average is targeted for incremental improvement; as is the number of classes at maximum capacity. (See chart page 2 for more.) The return of \$7M provides a down payment toward lost budget funds.



The History of QBE Austerity in CCSD

2008-09	\$11,189,055M
2009-10	\$31,270,408M
2010-11	\$25,239,981M
2011-12	\$26,663,945M
2012-13	\$26,505,886M

Inside this issue:

FY15 Class Size	2
FY 15 Personnel	2
Benefits Projections	3
Substitute Savings	3
Five-Year Staffing	3
SHBP DCH Budget	4

CCSD Maintains 180 Day Student Calendar & Eliminates Staff Furloughs

The OPM guides the development of student/staff calendars to meet budget requirements and maintain community accountability. The restitution of 180 day student calendars, 190 day teacher cal-

endars, and complete work calendars for all CCSD staff, essentially restores employee salaries, which have been reduced since 2010-11 as a result of budget-driven furlough days.

FY15 allows small steps in improving the negative personnel impacts of QBE cuts, such as fewer instructional days, furloughs, larger classes, classified reductions, and unfilled allotments.

2014-15 Anticipated Position Changes & Budget Estimates

Projected staffing for 2014-15 includes 1,493 classified positions and 2,741 certified positions. Increased student enrollment as well as restoration of previously scheduled routes requires bus driver additions. (Since 2008, bus routes were reduced from 402 to 350.) Certified staffing numbers reflect hiring for both student enrollment and class size reduction. The realignment of sixth grade students in the Cherokee IZ creates a reduction of 20 elementary positions and a subsequent increase in certified middle school staffing. Additions in transportation, technology, school police and finance provide needed support. In sites that shared an allotment of a Media Specialist, a full-time Media Clerk will now be utilized.

POSITION	CHANGE	APPROX \$	RATIONALE
Asst Principal	1	\$74,046	Student enrollment
Bus Drivers	10	\$260,000	Student enrollment
Clerical	3	\$123,384	ACA Recordkeeping
Media Clerk	2	\$60,557	Replace PT Media Spec
Media Specialist	-1	-\$67,000	Retirement
School Police	5	\$280,947	Replacements
Teacher, ES	4	\$268,000	Student enrollment
Teacher, ES	-20	-\$1,340,000	Grade reconfiguration
Teacher, K-3	49	\$3,283,000	Class size reduction
Teacher, MS	24	\$1,608,000	Grade reconfiguration
Teacher, HS	16	\$1,072,000	Student enrollment
Technology	2	\$106,000	Increase Support
TOTAL		\$5,728,934	

Approximate budget impact is based on average salary for position.

Elementary Class Size Grades K-3 Improves for 2014-15

2013-14 Status	# Classes	Actual Range #Students	Average # Students	Maximum Class Size	% Classes at Max FY14	Projected Class Size Average # 2014-15
Kindergarten	127	16-26	22.5	26	10%	21.7
Grade 1	128	15-28	24.1	28	12%	22.3
Grade 2	125	19-28	24.5	28	4%	22.4
Grade 3	129	16-28	23.9	28	2%	22.8
Grade 4	106	19-35	29.2	35	3%	29.2
Grade 5	106	23-35	29.0	35	8%	29.0

Expansion of AppliTrack Implementation

The utilization of new features within the AppliTrack database streamlined hiring through automated OPM routing and notifications. The employee transfer process is now effective; and AppliTrack will be used for the Summer School application pro-

cess in April 2014. Currently more than 5,389 have completed applications—both external candidates and CCSD employees who have responded to postings for District internal vacancies. Training opportunities have included principals, assistant principals, secretaries and summer

school administrators. Currently, 172 staff members are authorized users. AppliTrack provides readily accessible information for all users with search features for quick filtering by status, certification, content fields, extra-curricular interests and more.

Since the 2008-09 school year, the Superintendent has recommended and the School Board has approved, \$120M in District budget cuts, including a gradual downsizing by more than 500 employees, approximately 10% of CCSD workforce.

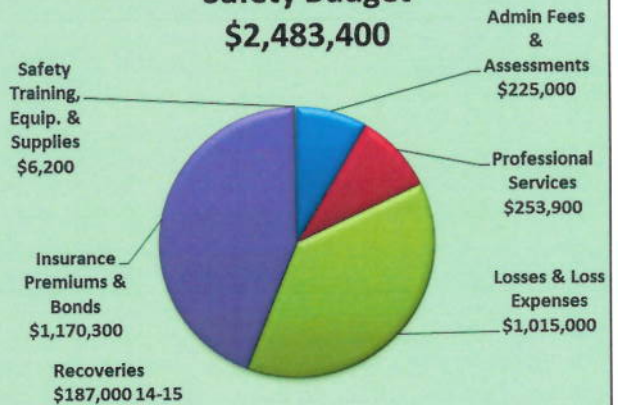
FY15 Benefits Budget Projections

Budget Items	Covered Employees	FY 2014 Expenses	FY 2014 Proposed Budget
State Health-Certified	2,116	\$25,650,000	^\$26,750,000
State Health-Non-Certified	1,296	\$10,100,000	^\$9,400,000
Dental	3,183	\$650,000	\$620,000
Dental Admin	3,183	\$142,000	\$135,000
Life	4,152	\$165,000	\$160,000
AD&D	4,152	\$30,000	\$25,000
STD	4,152	\$167,000	\$160,000
LTD	4,152	\$370,000	\$350,000
TRS	3,477	\$23,400,000	**\$26,300,000
PSE Pension	676	\$175,000	\$125,000
EAP	4,152	\$62,000	\$62,000
Wellness	375	\$20,000	\$18,000
TOTAL		\$60,931,000	\$64,105,000

**FY15 TRS Rate Increase: 12.28% to 13.15% & Adjustments Salary & Staffing Changes; PSE Pension Plan Decrease Reduction in Classified Staffing

Risk Management Costs

FY15 Risk Management & Safety Budget \$2,483,400



Risk Management Budget Considerations:

- * Additional insurance expense incurred with new school and additions to property schedule
- * Decreased loss expenses related to a reduction in the number of classified employees

^SHBP Certified Rate FY14 \$945; FY15 TBA

^SHBP Non-Certified Rate FY14 \$596.20; FY15 No change

Instructional Substitute Fund Savings

Pursuant to recommendations made during FY13 budgeting, each school was allocated a budget for instructional substitute compensation,

with the expectation that funds would be managed judiciously, and within current substitute guidelines. For FY14, a total of \$864,648

was allocated for instructional substitute costs; as of March 2014, \$490,075 had been incurred, with a balance of \$211,214.

Total Instructional Sub Allocation	Instructional Sub Costs Y-T-D	FY14 Instructional Sub Balance
\$864,648	\$490,075	\$211,214 (Projected Balance)

CCSD Five-Year Office of Personnel Management Data Review

	2010-11	2011-12	2012-13	2013-14	2014-15 Projected	Five Year Impact
Classified	1,701	1,765	1,828	1,745	1,493	-208
Certified	2,801	2,723	2,698	2,718	2,741	-60
Total	4,502	4,488	4,526	4,463	4,234	
Enrollment	38,636	38,761	39,161	39,644	40,199	
Enrollment Change		+125	+400	+483	+555	+1,563
Staffing Change		-14	-43	-63	-229	-268

On-Line Safe Schools Training Boosts Efficiency

This year the OPM implemented **Safe Schools**, an on-line employee orientation and safety training program. Through the elimination of Critical Issues paper forms and a reduction in required worksite meetings, OPM has streamlined the process; and provided supervisors and employees a more efficient and individualized learning experience.

The **Safe Schools** technology platform accommodates the assignment of specific training courses to a single employee, a department or an employee group.

There are a variety of topics and videos which include: Emergency Management Tools ; Employment Practices; Environmental Safety; Health Safety Procedures; Human Resources Information; Technology Protocols; and School Food Service Compliance.

Provided in the **Safe Schools** platform are administrative tools for monitoring progress of course completion. Custom-developed policy courses (specific to CCSD) are now embedded in the on-line training program and include critical policies and procedures for annual review.

For 2013-14 YTD, 4,328 CCSD employees have collectively completed more than 90,000 **Safe Schools** training courses on School Board policies, critical issues and essential safety topics.

The OPM will continue to utilize this format for current and future safety training, policy and procedure review.



SHBP Financial Summary and 2014 Plan Design Changes

	FY14	FY15	FY16	FY17
Baseline Revenue	3,127,797,566	3,148,587,607	3,104,058,309	3,075,182,053
Baseline Expense	2,924,042,000	3,229,614,000	3,502,898,000	3,836,590,000
Procurement Savings	(99,334,000)	(283,221,000)	(314,545,000)	(342,485,000)
ACA Impacts	41,248,000	117,846,000	160,280,000	162,504,000
Medicare Advantage	31,787,000	70,741,000	83,734,000	99,126,000
Plan Design Changes	(3,260,000)	(44,583,000)	(91,512,000)	(105,055,000)
Revised Expense	2,894,483,000	3,090,397,000	3,340,855,000	3,650,680,000
Net Surplus/(Deficit)	179,042,566	58,190,607	(236,796,691)	(575,497,947)
Prior Year Fund Balance	217,002,261	396,044,827	454,235,433	217,438,742
Reserve Fund Balance	396,044,827	454,235,434	217,438,742	(358,059,205)

For the plan year beginning January 2014, SHBP, operated by the Georgia Department of Community Health, awarded Blue Cross Blue Shield of Georgia the contract to provide health plan administration and medical management. SHBP is a self-funded insurance plan operated through employer contributions and employee/member premiums paid monthly. SHBP provides coverage to 650,000 state employees, teachers, school personnel, retirees and dependents; and pays an average of \$10M+ a day in claims.

On January 27, 2014, the DCH voted to replace co-insurance with co-pays for certain medical and pharmacy benefits for the 2014 plan year to address the financial stress reported by SHBP members.

ORIGINAL PLAN DESIGN	ENHANCED PLAN DESIGN
Approx 75/25 Premium Cost Share	Approx 75/25 Premium Cost Share
100% Preventive Care	100% Preventive Care
State-Funded Base HRA Dollars	State-Funded Base HRA Dollars
State Funded HRA Incentive Dollars	State Funded HRA Incentive Dollars
	Replace pharmacy coinsurance with 3 Tier co-pays like 2013 HMO option with lower Tier 3 co-pay: -Tier 1: \$20 -Tier 2: \$50 -Tier 3: \$80
	Apply office visit and ER co-pays across all plans at the following rates: -Primary Care \$35 (Family Practice, General Practice, Internal Medicine, Pediatrics, OB/GYN) -Specialist: \$45 -ER: \$150 -Urgent Care: \$35



SHBP changes, noted, were announced in January; and became effective on March 14, 2014.

2013-14 LEGISLATION

HOUSE BILLS/ RESOLUTIONS	DESCRIPTION	STATUS/ DATE OF LAST ACTION	IMPACT/REQUIRED ACTION
HB60 Holt-R (BH/MK)	Allows a local school board to adopt a policy to have personnel armed with a concealed weapon or with access to a weapon in a school safety zone.	Signed by Governor Act 604 4/23/14	Office of School Operations and School District Police to review.
HB310 Wilkinson-R	Sets qualifying for the week of March 3 and requires a campaign disclosure report on March 31. Sets the primary election for May 20 with runoffs on July 22.	Signed by Governor Act 343 1/21/14	Informational
HB405 Mayo-D (BJ/BH/LC/BB)	Requires members of governing boards of nonprofit organizations which are charter petitioners, charter schools, and state charter schools to participate in governance training. SB372 was added, which requires freshmen, sophomores, and juniors their grade point average as calculated by the Georgia Student Finance Commission for HOPE eligibility.	Signed by Governor Act 493 4/15/14	Offices of Accountability, Technology and Strategic Planning; Educational Programs and Public Information, Communications and Partnerships to review.
HB697 Evans-D Ehrhart-R (BH/LC)	Revises the amount of HOPE (technical college) grants to that equal of a student's tuition costs.	Signed by Governor Act 636 4/29/14	Office of Educational Programs to review.
HB714 Hamilton-R (TO)	A taxation bill making custodians, food service workers or bus drivers in a district where services are contracted, ineligible to receive unemployment compensation when school is not in session; those employed by a district, are paid in 12 equal installments.	Signed by Governor Act 625 4/24/14	Office of Personnel Management to review.
HB729 Rice-R (CH/KO)	Changes the manner for determining fair market value of motor vehicles subject to the tax. The trade in credit for leased vehicles will decrease state and local revenue.	Vetoed by Governor V4 4/16/14	Office of Financial Management to review.

2013-14 LEGISLATION

HB743 Ralston-R (CH/KO)	“General Appropriations Act” for the State Fiscal Year beginning July 1, 2013, and ending June 30, 2014 aka Mid-term adjustment. There is \$130 million dollars in enrollment growth included- along with some additional money for technology infrastructure.	Signed by Governor Act 347 2/26/14	Office of Financial Management to review.
HB744 Ralston-R (CH/KO)	FY15 State Budget: • \$314 million increase for instructional days, reducing furlough days and giving teachers raises • \$100 million increase for enrollment growth and training experience • \$3.2 million increase for sparsity grants to include 22 new eligible school systems • \$414,385 increase for school nurses	Signed by Governor Act 632 4/28/14	Office of Financial Management to review.
HB755 Powell-R (CH/KO)	Changes to the property tax digest: allows for a recalculation of the forestland protection grants if an appeal of the fair market value is upheld; digests will not be approved if appeals exceed 5% of the digest; or 8% when there is a complete reassessment.	Signed by Governor Act 612 4/24/14	Office of Financial Management to review.
HB766 Lumsden-R (BH/LC)	Revises provisions for work based learning programs.	Signed by Governor Act 543 4/21/14	Office of Educational Programs to review.
HB826 Setzler-R (BH/MK)	Redefines weapons in the context of school safety zones and gives local boards authority to deal with the issues that arise (in essence, relaxing current 'zero tolerance' laws). The legislation does not change laws related to guns on campus. It does limit the definition of a weapon to a firearm.	Signed by Governor Act 575 4/22/14	School District Police and Office of School Operations to review.
HB933 Atwood-R (CH/KO)	Makes the sales tax exemption for aircraft repair and maintenance permanent. Estimated \$82 Million in state funding the next five years.	Signed by Governor Act 606 4/24/14	Office of Financial Management to review.

2013-14 LEGISLATION

HB958 Nimmer-R (CH/KO)	Various tax exemptions (including extension of sales tax holidays) that will equate to an estimated \$151 Million local dollars and \$93 Million locally over the next five years.	Signed by Governor Act 477 4/14/14	Office of Financial Management to review.
HB979 Jacobs-R	Provides for membership of certain boards of education in the event that local legislation is not passed during the 2014 regular session of the General Assembly conforming the size of such boards to the requirements of law (DeKalb).	Signed by Governor Act 350 2/26/14	Not applicable to Cherokee County.
HB983 McCall-R (CH/KO)	Clarifies agricultural exemptions in an attempt to eliminate abuse of the current statute. Should increase revenue.	Signed by Governor Act 533 4/15/14	Office of Financial Management to review.
HR550 (BB/MMc)	Creates a House Study Committee on the role of the federal government in education.	House Passed/Adopted by Substitute 3/20/14	Office of Accountability, Technology and Strategic Planning to review.
HR1186 Geisinger-R (BH/LC)	Resolution requesting the State Board of Education and the State Department of Education to impose as a requirement for high school graduation the successful completion of a SKILLS FOR SUCCESS financial literacy class.	House Passed/Adopted 2/24/14	Office of Educational Programs to review.
SENATE BILLS/ RESOLUTIONS	DESCRIPTION	STATUS/ DATE OF LAST ACTION	IMPACT/REQUIRED ACTION
SB281 Hill-R (TO/JL)	Requires state employee health to offer a higher deductible healthcare option including health savings accounts (HSAs) that can roll from year to year.	Vetoed by Governor V1 4/29/14	Office of Personnel Management to review.
SB288 Bethel-R (BH/RD)	Requires certain financial information of Georgia High School Athletic Association be published and distributed and creates a High School Athletics Overview Committee.	Signed by Governor Act 553 4/21/14	Office of School Operations to review.

2013-14 LEGISLATION

SB297 Miller-R (TR)	Relating to campaign contributions, so as to provide for the filing of notices of intention to accept campaign contributions by county and municipal candidates; to provide that certain candidates may file notice of intent not to accept more than \$2,500 or expend more than \$2,500 in the election and be relieved of filing campaign finance disclosure reports; to provide that the acceptance or expenditure of more than those amounts will require the filing of certain reports.	Signed by Governor Act 345 Effective Date 1/31/14	School Board Attorney to review.
SB301 Millar-R (BH/BS)	Amends the minimum facilities requirements to allow schools to be built of wood.	Signed by Governor Act 636 4/29/14	Office of Support Services and Facilities/Construction Management to review.
SR875 Hill-R (CH/KO)	Resolution creating the Joint Study Committee on the Property Tax Digest Impact on Education Funding.	Signed by Governor Act 599 4/22/14	Office of Financial Management to review.
SR1200 Jones-D (BH)	Resolution calls for a study committee on school discipline comprised of five members appointed by the Lt. Governor.	Senate Passed/Adopted 3/18/2014	Office of School Operations to review.
SR1201 Jackson-D (BH/LC)	A resolution urging the State Board of Education to study and adopt guidelines for integrating Braille instruction in the classroom so as to enable every blind or visually impaired child to communicate and learn effectively and efficiently.	Senate Passed/Adopted 3/18/14	Office of Educational Programs to review.

SCHOOL OPERATIONS



SY2014-15

SECTION I



INNOVATION ZONES

Innovation Zone Costs



2009-10, 2010-11 & 2011-12 (Per IZ)

- (1) IZ Admin Costs: \$2500
- (2) IZ Initiative Funds: \$5,000
- (3) State SD Funds: \$5000

2012-13, 2013-14 & 2014-15 (Per IZ)

- (1) IZ Admin Costs: \$500
- (2) IZ Initiative Funds: \$0
- (3) State SD Funds: \$5000

**Total Costs
6 IZs
\$33,000**

Innovation Zones



SY2013-14

ZONE INITIATIVES

&

SY2014-15

NEXT STEPS

SECTION II



TRANSPORTATION

PROPOSED INCREASES (DRIVERS)



IMPACT OF REDUCING DRIVERS?

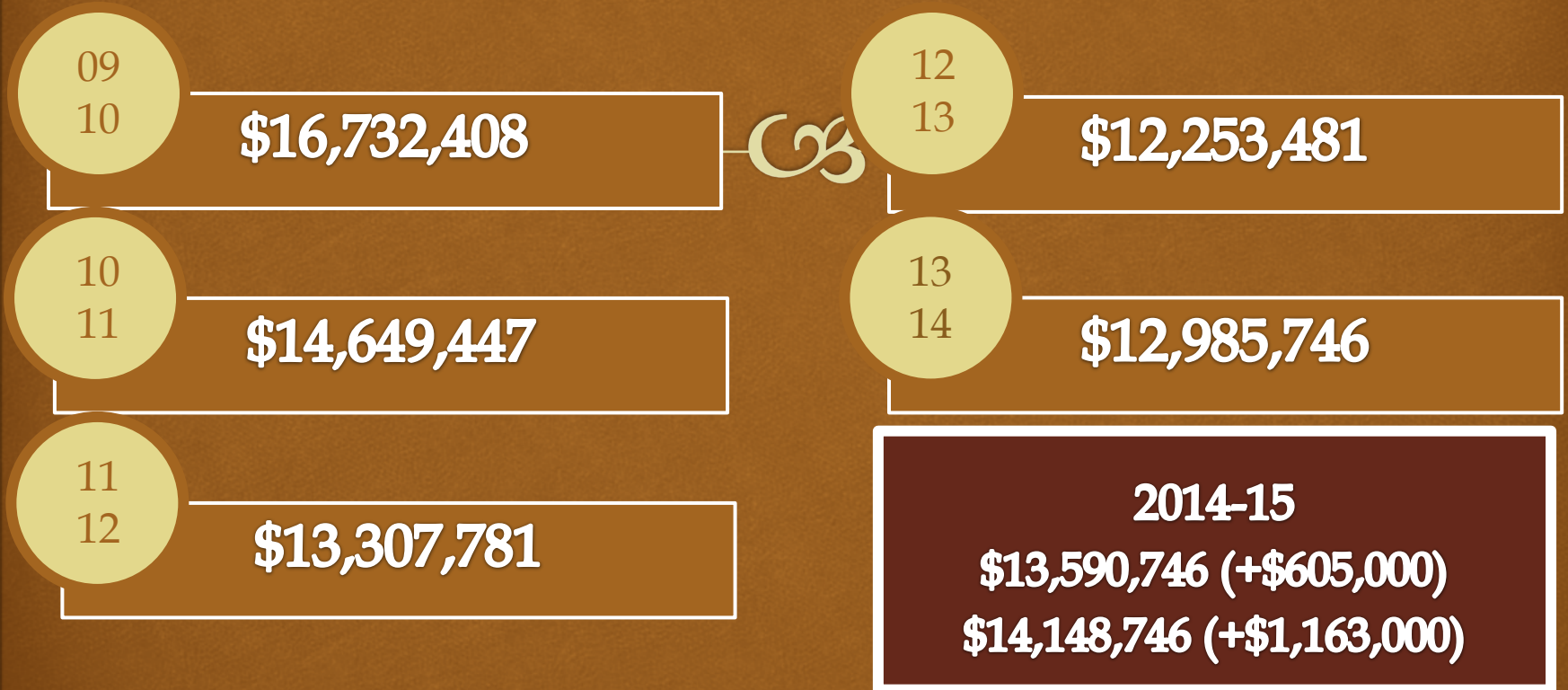
**\$52K PER REDUCTION
(SALARY/BENEFITS/ANNUAL
FLEET COSTS)**

**ROUTE DRIVERS
SY2009-10: 402
SY2010-11: 375
SY2011-12: 364
SY2012-13: 350
SY2013-14: 348
SY2014-15: 353/358**

**5 Drivers
w/another
5 Contingent**

**+\$260,000
w/another
+\$260,000
contingent**

TOTAL PROPOSED EXPENSES: TRANSPORTATION



LOCAL FUNDING

09
10

\$13,610,561

12
13

\$9,617,416

10
11

\$11,816,487

13
14

\$10,317,716

11
12

\$10,771,716

FY2015

\$10,922,716 (+\$605,000)

\$11,480,716 (+\$1,163,000)

SECTION V



STUDENT HEALTH

HISTORICAL PERSPECTIVE



The School District has long supported the model of utilizing a qualified, capable nursing staff for its students...and has supported its program financially to a greater degree than other metro-Atlanta districts by utilizing a combination of both Registered Nurses and Licensed-Practicing Nurses instead of parent volunteers.

MODIFICATIONS TO HEALTH CLINIC SERVICES



2009-10 – All Nurses = 6 Hr
Larger Schools Allocated 1.5 or 2 Nurses

SY10-11: 6 HR (Nurses: 32)

Daily Hours: 192 Annual Hours: 34,560

SY11-12: 5/6 HR (Nurses: 31)

Daily Hours: 167 Annual Hours: 30,060

SY12-13: 5 HR (Nurses: 32)

Daily Hours: 160 Annual Hours: 28,800

SY13-14: 5.5 HR (Nurses: 31)

Daily Hours: 170 Annual Hours: 30,600

SY14-15: 6 HR (Nurses: 31)

Daily Hours: 186 Annual Hours: 33,480

CURRENT REVENUE ENHANCEMENT



SY2013-14 increases in daily ASP student fees created an additional revenue stream and further mitigated local costs within the Student Health budget:

	<u>Old Fee Schedule</u>	<u>SY2013-14 Fees</u>
Non-CCSD Employee:	\$6 Daily	\$8 Daily 2
CCSD Employee:	\$3 Daily	\$4 Daily 1
ASP Employee:	FREE	Remain FREE

NURSE COSTS AND FUNDING SOURCES

13

14

10

State Revenue = \$661,365

ASP Fees = \$500,000

REVENUE = \$1,161,365

COSTS \$1,032,080

14

15



State Revenue = \$674,372

ASP Fees = \$500,000

REVENUE = \$1,174,372

COSTS \$1,118,087

SECTION VI



STUDENT ACTIVITIES & ATHLETICS

TRAVEL/TRANSPORTATION SUPPLEMENT



	<u>SY2013-14</u>	<u>SY2014-15</u>
Cherokee HS	\$5000	\$10,000
Etowah HS	\$5000	\$10,000
Woodstock HS	\$5000	\$10,000
 Creekview HS	 \$5000	 \$15,000
River Ridge HS	\$5000	\$15,000
Sequoyah HS	<u>\$5000</u>	<u>\$15,000</u>
 Annual Totals	 \$30,000	 \$75,000



Cherokee County School District
Office of Educational Programs, Student Support,
and Professional Development

Fiscal Year 2015 Budget Presentation

Dr. Frank R. Petruzielo, Superintendent of Schools

Professional Development

District-Wide, Zone-Wide, and School-Based Initiative Support, Support of School Improvement Plan Goals, Teacher and Leader Effectiveness, Technology Training Support, CCGPS Standards Implementation, Teacher Endorsement Support, Online Learning, Special Education Training Support, Academies Training Support

State Staff Development

- *Professional Learning for Increased Student Academic Achievement*

Title II Part A

- *Teacher and Leader Training for Increased Student Academic Achievement and School Effectiveness*

Federal Programs

Title I

- **Improving the Academic Achievement of the Disadvantaged** – Personnel, Supplies, Purchased Professional Services to Support Schools with the Highest Percentage of Economically Disadvantaged Students

Title I C (Migrant)

- **Migrant Education Program** – Assisting Migrant Students/Families with Educational and Other Needs

Title III (LEP)

- **Language Instruction for Limited English Proficient Students** – Personnel, Supplies and Professional Development to Improve Achievement of LEP Students

Carl D. Perkins

- **Improve Career, Technical and Agricultural Education Programs** – Personnel, Supplies/Equipment, Professional Development to Support CTAE Programs

Race To The Top

- **Educational Reform Strategies** – Teacher and Leader Effectiveness, CCGPS Standards Implementation, Common Core Assessments, STEM, Longitudinal Data System

State and Federal Programs

Title VIB IDEA

- *Direct Instruction or Consultation Services Grades Pre-K-12, Adaptive PE, Music Therapy, Assistive Technology, Behavioral Services, Counseling, Physical Therapy, Transportation, Psychological Services*

IDEA Federal Pre-School

- **Special Education Support for Pre-School Students with Disabilities** – *Supplemental Personnel, Supplies, Purchased Professional Services and Student Transportation Provided to Support Students at Little River PreSchool and Ralph Bunche Center*

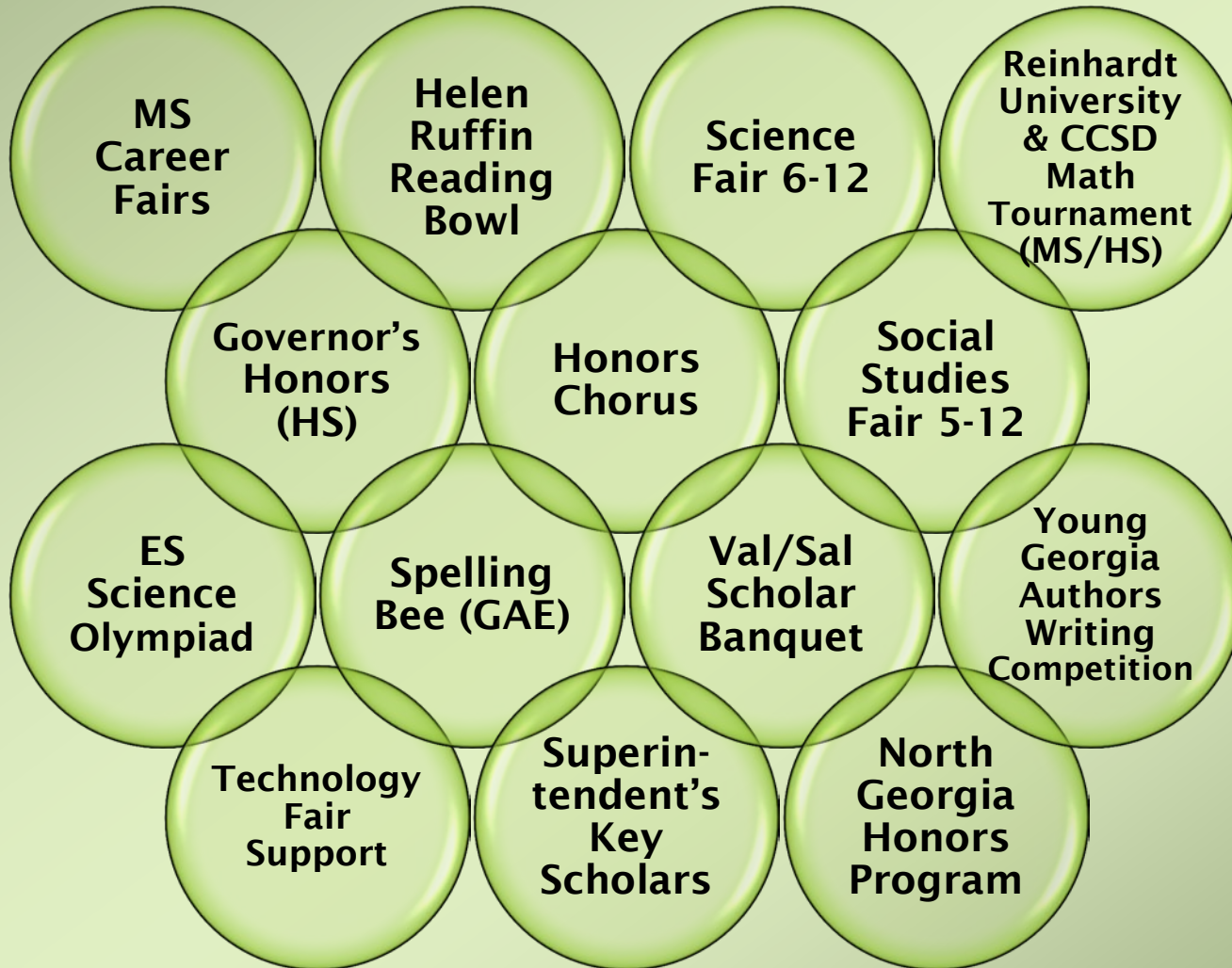
IDEA State Pre-School

- *Special Education Support for Pre-School Students with Disabilities – Personnel to Support Students at Little River PreSchool and Ralph Bunche Center*

GA Pre-School Lottery

- **(Bright from the Start)** – *Prepares 4-year-olds for elementary school. Personnel for seven Pre-K classes at six CCSD elementary school sites: Ball Ground, Canton, Hasty, Little River (2), Oak Grove, RM Moore.*

Student Programs and Recognitions





Local Budget Requests

*Educational Programs,
Student Support and
Professional Development*

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED
New/Replacement Schools			
Teasley MS (add 6th grade)			15,000
Teasley MS Media (add 6th grade)			45,000
River Ridge HS (add 12th grade)	105,000	0	0
Indian Knoll ES K-6	0	0	0
Ball Ground ES K-6	52,280	0	0
Clark Creek ES K-5	171,520	171,520	0
ET Booth Middle School		15,000	0
Academies (4 - STEM; 2 - Fine Arts)	60,000	60,000	60,000
Band Equipment			20,000
<i>Sub-Total</i>	388,800	246,520	140,000
Student Programs and Recognition			
Academic Student Events(Materials)	6,200	6,000	6,000
Academic Student Events(Judges, etc.)	17,000	17,000	17,000
Key Scholars	2,400	2,400	2,400
North Georgia Honors Program	24,000	24,000	24,000
<i>Sub-Total</i>	49,600	49,400	49,400
District Programs and Initiatives			
Summer School (ES and MS)	0	0	0
Camp Cherokee Salary Incentives	0	0	0
Teach 21 Stipends	0	0	0
GA Lottery Pre-K	98,642	40,000	40,000
Teacher Center	2,000	2,000	2,000
Special Olympics	6,000	6,000	6,000
Career Pathways			
* Senior Project: Substitutes, Training, Print Materials			
*Teacher As Advisor: Substitutes, Training	5,000	2,000	0
<i>Sub-Total</i>	111,642	50,000	48,000

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED
Other Curriculum Items			
SACS/CASI (yearly fees) \$650/school x 40	24,000	26,000	26,000
Printing Costs and Supplies (total)	70,000	70,000	70,000
Release time for teachers on Ad Hoc Committees	1,500	1,500	1,500
Release time for teachers on Textbook Adoption Committee	0	0	1,500
<i>Sub-Total</i>	95,500	97,500	99,000
Textbooks & Instructional Materials			
New Textbook Adoption:			
(2011-12) Career, Technical & Agriculture 6-12	0		
(2012-13) Mathematics K-12		0	
(2013-14) English Language Arts/Reading K-12			0
(2014-15) Math K-12			500,000
(2015-16) ELA K-12			
(2016-17) Science, Foreign/World Languages/ESOL			
(2017-18) Social Studies, Fine Arts, Health/PE			
(2018-19) CTAE			
(2019-20) Math K-12			
<i>TOTAL New Textbook Adoption</i>	0	0	500,000
Replacement/Other Textbooks	856,400	781,400	364,000
QBE/Instructional Materials	2,166,221	2,266,538	2,315,725
<i>Sub-Total of Textbooks/Instructional Materials</i>	3,022,621	3,047,938	3,179,725
Media			
Media Books & Materials	565,436	571,550	567,447
<i>Sub-Total</i>	565,436	571,550	567,447
GRAND TOTAL	4,233,599	4,062,908	4,083,572
State QBE Allotment for Textbooks, Instructional Materials & Media	-2,057,979	-2,283,793	-2,500,753
TOTAL LOCAL REQUEST	2,175,620	1,779,115	1,582,819



Federal and State Grant Programs

*Educational Programs,
Student Support and
Professional Development*

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	% incr (-decr)
Title I-A Academic Achievement				
Personnel and Benefits	\$ 3,761,268	\$ 3,732,776	\$ 3,844,759	
Purchased Professional Services	\$ 3,000	\$ -	\$ -	
Indirect Costs	\$ -	\$ 42,976	\$ 42,976	
Supplies/Equipment/Software	\$ 311,678	\$ 133,744	\$ 23,761	
Travel/Dues/Fees	\$ 9,564	\$ 8,997	\$ 6,997	
<i>Total</i>	\$ 4,085,510	\$ 3,918,493	\$ 3,918,493	0.00%
Title I C Migrant Education				
Purchased Prof. Services	\$ 13,500	\$ -	\$ -	
Supplies	\$ 2,236	\$ -	\$ -	
<i>Total</i>	\$ 15,736	\$ -	\$ -	
Title II Improving Teacher Quality				
Personnel and Benefits	\$ 64,595	\$ 14,000	\$ 14,500	
Substitutes	\$ 292,110	\$ 217,161	\$ 169,961	
Stipends	\$ 10,000	\$ 22,000	\$ 18,750	
Purchased Professional Services	\$ 120,000	\$ 134,000	\$ 170,338	
Supplies/Materials/Equipment	\$ 50,000	\$ 48,338	\$ 15,000	
Travel/Registration	\$ 56,090	\$ 103,050	\$ 150,000	
<i>Total</i>	\$ 592,795	\$ 538,549	\$ 538,549	0.00%

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	% incr (-decr)
Title IIA Advanced Placement Grant				
Travel/Registration		\$ 4,900	\$ 4,900	
<i>Total</i>		\$ 4,900	\$ 4,900	0.00%
State Staff Development				
Personnel and Benefits	\$ 13,342	\$ 13,342	\$ 13,342	
Substitutes	\$ 189,969	\$ 205,336	\$ 160,000	
Stipends	\$ 2,520	\$ 19,663	\$ 20,000	
Purchased Professional Services	\$ 125,000	\$ 148,040	\$ 150,200	
Supplies/Materials/Equipment	\$ 29,700	\$ 16,780	\$ 20,500	
Travel/Registration	\$ 132,150	\$ 77,250	\$ 113,369	
Innovation Zones	\$ 25,000	\$ 30,000	\$ 33,000	
<i>Sub-Total</i>	\$ 517,681	\$ 510,411	\$ 510,411	
Austerity Reduction	\$ 418,883	\$ 450,000	\$ 450,000	
<i>Total</i>	\$ 936,564	\$ 960,411	\$ 960,411	0.00%
Title III LEP				
Personnel and Benefits	\$ 92,715	\$ 77,222	\$ 80,000	
Substitutes	\$ 7,500	\$ 10,010	\$ 16,000	
Purchased Professional Services	\$ 30,000	\$ 30,000	\$ 30,000	
Supplies/Equipment/Software	\$ 111,263	\$ 114,401	\$ 105,633	
Dues/Fees/Travel	\$ 6,000	\$ 10,000	\$ 10,000	
<i>Total</i>	\$ 247,478	\$ 241,633	\$ 241,633	0.00%
Title III Immigrant				
Personnel and Benefits (Tutoring)	\$ -	\$ 70,960	\$ -	
Equipment/Software	\$ -	\$ 29,020	\$ -	
Supplies	\$ -	\$ 66,609	\$ -	
<i>Total</i>	\$ -	\$ 166,589	\$ -	-100.00%

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	% incr (-decr)
CTAE Perkins Program Improvement				
Personnel and Benefits	\$ 26,600	\$ 32,295	\$ 32,295	
Purchased Professional Services	\$ -	\$ 3,344	\$ 3,344	
Repairs/Maintenance	\$ 1,500	\$ 1,236	\$ 1,236	
Supplies/Equipment/Software	\$ 159,400	\$ 128,085	\$ 128,085	
Dues/Fees/Travel	\$ 19,085	\$ 2,261	\$ 2,261	
Professional Development	\$ -	\$ 15,939	\$ 15,939	
<i>Total</i>	\$ 206,585	\$ 183,160	\$ 183,160	0.00%
CTAE Ag Extended Day				
Personnel and Benefits	\$ 8,581	\$ 8,359	\$ 8,359	
<i>Total</i>	\$ 8,581	\$ 8,359	\$ 8,359	0.00%
CTAE Ag Extended Year				
Personnel and Benefits	\$ 3,614	\$ 4,295	\$ 4,295	
<i>Total</i>	\$ 3,614	\$ 4,295	\$ 4,295	0.00%
CTAE Apprenticeship				
Personnel and Benefits	\$ 40,204	\$ 20,213	\$ 20,213	
<i>Total</i>	\$ 40,204	\$ 20,213	\$ 20,213	0.00%
CTAE Extended Day				
Personnel and Benefits	\$ 11,788	\$ 8,434	\$ 8,434	
<i>Total</i>	\$ 11,788	\$ 8,434	\$ 8,434	0.00%
CTAE Industry Certification				
Equipment	\$ 5,000	\$ -	\$ -	
<i>Total</i>	\$ 5,000	\$ -	\$ -	

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	% incr (-decr)
CTAE Perkins IV - PerkinsPlus Reserve				
Purchased Professional Services	\$ 13,170	\$ 5,853	\$ -	
<i>Total</i>	<i>\$ 13,170</i>	<i>\$ 5,853</i>	<i>\$ -</i>	
CTAE Supervision				
Personnel and Benefits	\$ 28,123	\$ 26,733	\$ 26,733	
<i>Total</i>	<i>\$ 28,123</i>	<i>\$ 26,733</i>	<i>\$ 26,733</i>	0.00%
CTAE Vocational Construction Bond				
Equipment	\$ -	\$ 270,000	\$ 150,000	
<i>Total</i>	<i>\$ -</i>	<i>\$ 270,000</i>	<i>\$ 150,000</i>	-44.44%
Title VIB Special Education - IDEA Flowthrough				
Personnel and Benefits	\$ 4,371,977	\$ 4,513,992	\$ 4,513,992	
Substitutes	\$ 100,480	\$ 31,930	\$ 31,930	
Purchased Professional Services	\$ 1,032,800	\$ 992,825	\$ 992,825	
Supplies and Equipment	\$ 521,575	\$ 146,000	\$ 146,000	
Dues/Fees/Travel/PD	\$ 91,900	\$ 127,054	\$ 127,054	
<i>Total</i>	<i>\$ 6,118,732</i>	<i>\$ 5,811,801</i>	<i>\$ 5,811,801</i>	0.00%
Federal IDEA Pre-School				
Supplies/Equipment	\$ 17,251	\$ 20,043	\$ 20,043	
Pupil Services	\$ 56,760	\$ 35,734	\$ 35,734	
Student Transportation	\$ 116,640	\$ 121,384	\$ 121,384	
Improvement of Instructional Services		\$ 710	\$ 710	
<i>Total</i>	<i>\$ 190,651</i>	<i>\$ 177,871</i>	<i>\$ 177,871</i>	0.00%
State Pre-School				
Personnel and Benefits	\$ 843,798	\$ 694,357	\$ 694,357	
<i>Total</i>	<i>\$ 843,798</i>	<i>\$ 694,357</i>	<i>\$ 694,357</i>	0.00%

CATEGORIES	2012-2013 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	% incr (-decr)
GA Pre-School Lottery (Bright from the Start)				
Personnel and Benefits	\$ 481,328	\$ 507,961	\$ 507,961	
Professional Development	\$ 2,100	\$ 2,100	\$ 2,100	
Field Trips	\$ 2,100	\$ 2,100	\$ 2,100	
Supplies	\$ 7,000	\$ 7,000	\$ 7,000	
<i>Total</i>	\$ 492,528	\$ 519,161	\$ 519,161	0.00%
Race to the Top				
Personnel and Benefits	\$ 357,170	\$ 374,804	\$ -	
Bonus Pay		\$ 952,500	\$ -	
Substitutes	\$ 182,331	\$ 116,647	\$ -	
Purchased Professional Services	\$ 36,600	\$ 22,000	\$ -	
Supplies/Equipment/Software	\$ 233,495	\$ 128,974	\$ -	
Travel/Dues/Fees	\$ -	\$ 7,575	\$ -	
<i>Total</i>	\$ 809,596	\$ 1,602,500	\$ -	
GRAND TOTAL	\$ 14,650,453	\$ 15,163,312	\$ 13,268,370	-12.50%



Grant Activity

Historical Report

Report of Grant Activity FY14

as of September 30, 2013

COMPETITIVE GRANT TITLE	*TYPE	DEPARTMENT/SCHOOL	AMOUNT FUNDED	**SOURCE
Target	C	Arnold Mill ES	2,000	C
Yamaha Quest for Music Education	C	Teasley MS	20,000	C
Exxon Mobil	C	Avery ES	500	C
ARRA Race to the Top	C	District-Wide	1,602,500	G
Innovation in Teaching	C	Avery ES	5,000	G
Bright from the Start	F	BGES,CES,HES,LRES,OGES,RMMES	519,161	G
National Science Foundation via Rutgers University	C	Woodstock HS	2,000	G
Georgia Technology Grant (GADOE)	C	All Schools	82,000	G
Safe Routes to Schools	C	Multiple Schools	369,336	G
FY14 Total:			<u><u>\$2,602,497</u></u>	

* I - In-Kind or Matching Grant
 C - Competitive Grant
 F - Formula Grant
 S - Scholarship
 D - Donation

** C - Corporate Funded
 P - Private Foundation
 G - Government Funded

Competitive Grant Comparison by Fiscal Year	
2013-14	\$2,602,497
2012-13	\$1,700,016
2011-12	\$1,692,820
2010-11	\$941,254
2009-10	\$1,192,109
2008-09	\$579,691
2007-08	\$314,391
2006-07	\$495,220
2005-06	\$1,434,233
2004-05	\$1,511,790
2003-04	\$1,528,397
2002-03	\$1,046,505
2001-02	\$880,412
2000-01	\$664,000
1999-2000	\$338,000

Fifteen Year Total: \$16,921,335

Competitive Grant Comparison by Year





Cherokee Innovation Zone

Canton ES

Clayton ES

Hasty ES

Knox ES

Liberty ES

R. M. Moore ES

Freedom MS

Teasley MS

Cherokee HS

Cherokee Innovation Zone Initiatives

- **Continue to enhance teacher capacity by providing practitioners within the zone opportunities to collaborate on lesson development for CCGPS units and resources.**
- **Continue to increase student achievement in the area of Mathematics through implementation, analysis, and synthesis of data from both formative and summative assessments.**
- **Increase student achievement in the area of Writing using strategies for writing across the curriculum and CCGPS integrated sample tasks provided by the GA DOE.**
- **Implementation of Common Core Georgia Performance Standards with a focus on non-fiction Lexiled readers.**

Cherokee Innovation Zone Initiatives

- **Increase mentoring opportunities for at-risk students at the elementary and middle school levels by teachers and HS students.**
- **Implement vertical teaming in elementary and middle schools and middle and high schools with the intent to increase a continuum of effective educational practices and to increase the number of students in AP courses at the HS level.**
- **Increase graduation rates within the CIIZ for all students.**
- **Increase parent engagement opportunities at all schools within the zone.**



Creekview Innovation Zone

Avery ES

Ball Ground ES

Free Home ES

Macedonia ES

Creekland MS

Creekview HS

ACE Academy

Tippens Ed. Center

Creekview Innovation Zone

Initiatives

- **Continued to increase student achievement through implementation, analysis, and synthesis of data from a variety of sources.**
- **Implemented vertical planning involving teachers in grades 5-12 in content areas of Math, Science, ELA.**
- **Provided release time for collaborative planning for all Music, Art, and PE teachers in the zone.**
- **Launched Grizzly Graduation rallies in each feeder elementary school.**



Etowah Innovation Zone

Bascomb ES

Boston ES

Oak Grove ES

Chapman IS

E.T. Booth MS

Etowah HS

Ralph Bunche Center

Etowah Innovation Zone Initiatives

- **Implemented the “Operation Graduation” program throughout the EIZ for the third consecutive year with continued outstanding results; all feeder schools participated to emphasize the importance of education and graduation for all students.**
- **Provided a variety of community service opportunities for Etowah HS and Booth MS students within the four elementary schools.**
- **Increased emphasis on the STEM and Fine Arts Academies within the Zone- both schools had increased enrollment and a variety of new learning opportunities for its students in Year Two of the CCSD Academy Initiative.**

River Ridge Innovation Zone

Arnold Mill ES

Johnston ES

Little River ES

Mill Creek MS

River Ridge HS



River Ridge Innovation Zone Initiatives

- **RRIZ principals established writing across the curriculum as the major initiative for the Zone after analyzing testing data provided by CCSD Student Assessment Office.**
- **Elementary/Middle: CRCT / ITBS / MGW 5th Writing Assessment**
- **High School: EOCT / GHSWT**
- **RRIZ 6-12 Formative Instructional Practices (FIP) training modules**

River Ridge

Innovation Zone Initiatives

- **RRIZ 6-12 teachers utilized ELA and Math Webinars through GADOE for professional development to improve instructional delivery of the CCGPS ELA and Math Standards.**
- **RRIZ K-12 teachers collaborate in vertical meetings to provide a solid foundation in elementary schools. Pre AP vertical planning between middle and high school is facilitated to ensure a successful transition from middle to high school in ELA/Math/Science.**
- **RRIZ K-5 select group of teachers from all elementary schools within the RIRI Zone continually receive Singapore Math Training at each school to help develop strategies to improve math scores on standardized test while increasing rigor.**

River Ridge Innovation Zone Initiatives

- **RRIZ funded the Singapore Math training for all RRIZ elementary teachers.**
- **RRIZ K-12 encouraged OAS testing practice opportunities both at school and at home.**
- **RRIZ continued to support 75-90 minute math blocks for elementary schools.**
- **K-12- Selected teachers attended various professional development opportunities in ELA/Math/Science/Social Studies for redelivery.**

Sequoyah Innovation Zone



Hickory Flat ES

Holly Springs ES

Indian Knoll ES

Mountain Road ES

Dean Rusk MS

Sequoyah HS

Sequoyah Innovation Zone Initiatives

- **Implementation of Common Core Georgia Performance Standards with a focus on non-fiction Lexiled readers.**
- **Focus on writing across the curriculum to insure students are provided multiple and meaningful opportunities to cite textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text.**
- **Implementation of the TKES / LKES processes.**

Sequoyah Innovation Zone Initiatives

- **Continue implementation of easyCBM for universal progress monitoring and identification of at-risk students.**
- **Increase student achievement through implementation, analysis, and synthesis of data from a variety of sources.**
- **Integrate STEM/STEAM/BYLD activities consistently into appropriate curricular areas.**
- **Develop a deeper understanding of CCRPI indicators in order to redeliver to all stakeholders.**



Woodstock Innovation Zone

Carmel ES

Sixes ES

Woodstock ES

Freedom MS

Woodstock MS

Woodstock HS

Polaris Evening Program

Woodstock Innovation Zone Initiatives

- **Increase student achievement in the area of Writing using strategies for writing across the curriculum.**
- **Create a zone-wide experience to increase an effective transitional partnership for our stakeholders to experience between all schools.**
- **Implemented vertical meetings for Special Education teachers throughout the zone to provide support and consistency with transition and curriculum needs.**

Woodstock Innovation Zone Initiatives

- **Provide professional development for school-based data management teams on strategy/protocols for systematically analyzing formative and summative assessment data, as well as looking at our instructional practices school-wide.**
- **Continue to increase student achievement in the area of ELA and Math through implementation, analysis, and synthesis of data.**
- **Increased focus on STEM curriculum academic opportunities throughout all schools.**



Innovation Zone

Next Steps



- Increase teacher understanding of formative and summative assessments in order to effectively improve instructional strategies with emphasis on literacy comprehension across the curriculum, mathematical processing skills, and daily incorporation of the Depths of Knowledge (DOK) to promote critical thinking and problem- solving.



- Utilize technology to develop visual-spatial learners while increasing student productivity.





Innovation Zone

Next Steps



- **Increase graduation rate through zone-wide emphasis on creating a culture for college and career readiness. Continue graduation rallies.**



- **Prepare students for the increased writing rigor associated with the CCGPS, SLOs, SAT writing requirements and CCRPI score. Emphasize writing improvement in all grades through writing across the curriculum to improve communicative skills of all students.**





Innovation Zone Next Steps



- Increase understanding of **CCRPI** and its scoring calculations.
- Support the **District Academy Initiative** as both the **STEM** and **Fine Arts Academies** enter year three, while providing **STEM** and **Fine Arts** integrated instructional opportunities throughout the zones in conjunction with the development of specific lesson plans for **CCSD** at large.



CHEROKEE COUNTY SCHOOL DISTRICT

“Education Today for a Better Tomorrow”



Janet Read, Chair

Robert Wofford, Vice Chair

Michael Geist

Patsy Jordan

Robert Rechsteiner

Rob Usher

**2014-15
Fiscal Year**

**Cherokee County School District
Dr. Frank R. Petruzielo
Superintendent of Schools**