Cherokee County School District

Agenda Request Form

Meeting Date	Agenda Item Number
June 15, 2023	I-1

Title

Superintendent's Recommended FY2024 Tentative Budget and Ad Valorem Property Tax Millage Rate

Requested Action

School Board Consideration of Superintendent's Recommended FY2024 Tentative Budget and Ad Valorem Property Tax Rate

Summary Explanation and Background

The review and approval process for the FY2024 Budget began with the School Board Retreat on February 4, 2023 wherein the School Board's priorities and preliminary consideration of relevant revenue and expenditure data and information regarding major responsibilities and challenges to be addressed in next year's Budget were presented and discussed. Since then, the Superintendent's Annual Ad Hoc Budget Committee has conducted its annual "zero sunset review" of all major current expenditures.

At its May 18, 2023 School Board Meeting, the School Board tabled the Superintendent's recommended FY2024 Tentative Budget in order to receive public input and advertise, as required by Georgia Statute.

At the June 15, 2023 School Board Meeting, after three public hearings (June 7, 2023 at 11:30 a.m., June 15, 2023 at 11:30 a.m. and June 15, 2023 at 6:30 p.m.) and public advertisement, the School Board will receive final comments on the Budget, and proposed millage rate; make revisions, as necessary and adopt the Annual Budget and set the Ad Valorem tax millage rate for FY2024.

Priority Area

Organizational and Operational Effectiveness

Financial Impact

The financial impact is a total budget of $832,792,561 for FY2024.

Exhibits: (List)

Superintendent's Recommended Tentative FY2024 Budget

Source of Additional Information

Dr. Brian V. Hightower	770.479.1871
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Cherokee County School District

FY2024 BUDGET



Dr. Brian V. Hightower, Superintendent

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Cherokee County School District

EXECUTIVE SUMMARY OF THE SUPERINTENDENT'S FY2024 TENTATIVE RECOMMENDED BUDGET

I. INTRODUCTION -- RECOMMENDED FY2024 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the Cherokee County School District (CCSD) Annual Budget for the next fiscal year must be prepared by the Superintendent of Schools for presentment to the School Board for consideration and adoption prior to the end of the current fiscal year, June 30, 2023.

The Superintendent's Recommended Tentative Budget provides a detailed plan for next year's operation of the School District, which addresses: the School Board's Vision, Mission, Core Beliefs and Priority Areas, as outlined in the Five-Year Blueprint; recommendations of School Board Members; recommendations of this year's Annual Budget Committee; and the fiscal, programmatic and operational impact of legislation approved in the 2023 session of the Georgia General Assembly and subsequently signed by the Governor. **This is accomplished with no change in the overall millage rate, which is recommended to remain at 16.45 mills for Maintenance and Operations and 1.5 mills for Bond Debt Service, for a total recommended millage rate of 17.95 mills.** The continued restoration of State austerity reductions by the Governor and General Assembly is greatly appreciated and is paramount in the ability to recommend a balanced budget with the same local ad valorem tax rate.

The proposed FY2024 Budget preserves as its primary focus the continual improvement of student academic achievement, while keeping students and staff safe and healthy and to remain one of the best School Districts in the State of Georgia, Region and Nation. CCSD students are graduating in record numbers and exceed State, National and International averages on test scores across-the-board; and its high school students consistently post some of the highest ACT, SAT and Advanced Placement (AP) scores in the State, signifying their readiness for next steps into college and/or the workforce. CCSD students mastered material required by the State at the highest levels, routinely earning prestigious recognitions and awards, such as National Merit and Presidential Scholars. And, for 11 consecutive years, all its high schools earned State and National recognitions for outstanding AP programs. **These honors would not be possible without the financial resources and support provided by the citizens of Cherokee County and the policy leadership provided by the School Board.**

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II. REVENUE FORECAST

Total Estimated State Funding - $265.5 MM

Fortunately, due to continued strong economic growth in the State, this budget does NOT include an austerity reduction. As you know, since the 2002-03 fiscal year, the Quality Basic Education (QBE) formula for public education has included austerity reductions in all but five years, totaling over $218.5 MM of funding earned by CCSD but withheld through austerity budget cuts, while CCSD student enrollment increased by more than 53.8% (14,756 students). During this time, annual School District budgets included employee furlough days, increased class sizes and various cuts across-the-board to CCSD's educational program. This year's QBE formula includes funding for the Governor's $2,000 per teacher per year salary increase, a 67% increase in the employer portion of State Health Benefit Plan (SHBP) premiums, as well as slight increases in certain program areas where student population growth has occurred.

Total Local Funding – $365.2 MM

It is expected the local property tax digest will grow by more than 15% this year, making this the eleventh consecutive year of strong economic growth and increases in property valuations. By leaving the millage rate at the FY2023 rate of 17.95 mills, the School District will be in a position to match the Governor's teacher raise for those employees not funded through the QBE formula, increase other salary scales in order to remain competitive in the labor market and cover the employer portion of SHBP premiums for both certified and classified employees. The result of the continued growth in the tax digest is an estimated collection of $295.4 MM in total local tax revenue (includes property, motor vehicle and other local taxes) to CCSD for FY2024, an approximate 15.7% increase over FY2023 collections.

Total Federal Funding - $45.4 MM

Federal funding, which makes up a little more than 6.6% of the CCSD total proposed budget, is significantly higher in FY2024 than previous years due to continued federal allocations made to school districts in response to the COVID-19 pandemic. Specifically, CCSD is scheduled to receive $17.4 MM in American Rescue Plan (ARP) funds in FY2024, the last year of federal authorizations associated with the pandemic. The Superintendent's recommended tentative budget for FY2024 includes the following items funded with ARP funds:

- Additional teacher and paraprofessional allotments to assist with academic remediation efforts,
- Supplemental learning opportunities to include summer school, before/after-school and in-school tutoring to mitigate learning loss,
- Additional school-based staff (Behavior Intervention Strategists, Counselors, Graduation Coaches, Nurses, Psychologists and School Social Workers) to assist with the physical and mental well-being and health of students,

- Digital Curriculum Designers to provide digital content to students and training support for teachers,
- Administrator on Assignment within the Assessment area to provide administration in tracking and reporting assessment results to measure success in mitigating learning loss,
- Digital content and courses for students in need of academic assistance and course completion,
- Professional development for teachers and support staff.

Other federal funding is intended to meet the teaching and learning needs of our most at-risk students. This includes those students from low-income households and those with disabilities, who typically require a much lower personnel/pupil ratio and significantly more resources to address their educational needs.

III. EXPENDITURE FORECAST

Budgeted Enhancements

The following enhancements are included in the recommended FY2024 Tentative Budget:

- *Provide annual longevity-step increases for all eligible employees,*
- *In addition to the Governor's $2,000 per year per teacher salary increase, provide enhancements to the Teacher Salary Scale to provide a $2,500 per year per teacher salary increase, a higher starting teacher pay and larger step increases between steps,*
- *Provide a 3% cost of living adjustment for all eligible classified staff,*
- *Provide full-day instructional support in all Kindergarten classrooms through additional part-time paraprofessional staff,*
- *Implement new curriculum materials, textbooks and digital content in the areas of mathematics, literacy, English language arts and Career, Technical and Agricultural Education to support the teaching and learning of all students,*
- *Extend digital devices to all middle and high school students to support the in-class personalized learning (1:1) initiative,*
- *Allocate up to 100 additional teacher allotments to provide supplemental learning opportunities for students,*
- *Allocate up to 17 additional staff allotments to address student and school needs in specific program areas, such as Speech Language Pathologists, School Psychologists, Occupational Therapists, Deaf/Hard of Hearing Interpreter and Diagnosticians,*
- *Continue to allocate three Behavioral Coaches, two School Nurses, four School Psychologists and one additional Social Worker to support students in need of those services,*
- *Continue to allocate four Digital Learning Curriculum Designers to develop blended learning tools and training for classroom teachers,*

- *Continue to allocate High School Student Success Coaches to identify students in need of additional assistance and/or guidance in meeting graduation requirements,*
- *Continue to allocate seven additional Middle School Counselors to assist in meeting the needs of students,*
- *Increase the required employer premium in the State Health Benefit Plan (SHBP) for certified staff – from $945/month/employee to $1,580/month/employee – and for classified staff – from $945/month/employee to $1,195/month/employee,*
- *Continue to allocate Administrator on Special Assignment to the Division of Curriculum and Instruction to provide support to the Assessment Department,*
- *Continue to allocate one part-time clerical staff member to the Division of Curriculum and Instruction to provide support to federal programs,*
- *Continue use of flexibility options allowing all schools to utilize Instructional Lead Strategists (ILS) to increase student achievement in literacy and math while also meeting Response to Intervention (RTI) requirements,*
- *Continue to strategically utilize the limited "pay-as-you-go" model for funding technology, infrastructure and other capital outlay items using current Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) collections,*
- *Continue to modernize the technology capabilities within all schools,*
- *Continue the conversion of all indoor lighting to LED,*
- *Continue mechanical modernizations and roof repair/replacements on older buildings to sustain the usefulness and lives of the assets,*
- *Purchase up to 30 school buses to replace the oldest buses in the fleet and,*
- *Utilize remaining funds to continue building Budget Reserves.*

IV. ANNUAL BUDGETARY REVIEW PROCESS

The recommended FY2024 Tentative Budget incorporates specific ideas and suggestions from School Board Members relative to their goals for the School District. Additionally, the Superintendent's Annual Budget Committee, comprised of CCSD Division leadership teams and Lead Principals from each Innovation Zone, conducted a comprehensive zero-based review of all major CCSD expenditures for the current fiscal year and assisted in formulation of the recommended Tentative Budget … with the primary goal of allocating the personnel and resources necessary to maintain and enhance student achievement in all subjects and at all grade levels.

Teaching and Learning

Since CCSD's primary mission focuses on teaching and learning, the vast majority of its fiscal recommendations continue to be directed toward this mission. Of the $538.1 MM in General Fund/Operating Budget total expenditures anticipated for the 2023-24 school year, $372.2 MM (69.2%) is appropriated directly to School Instruction. Of the remaining $165.9 MM

in budgeted expenditures, $152.3 MM (91.8%) is allocated to departments having a direct impact on students, such as Pupil Services, Instructional Improvement, Instructional Staff Training, Educational Media Services, School Administration, Maintenance and Operation and Pupil Transportation. Overall, $524.5 MM (97.5%) of General Fund budgeted expenditures have a direct impact on schools and students.

Employee Compensation/Benefits

CCSD continues to be the largest employer in Cherokee County … with an expected 2023-24 school year total of approximately 5,264 full-time employees: 2,963 certified teachers; 895 certified instructional support staff; 1,202 non-instructional support staff; and 204 school administrators. Recognizing the importance of a competitive compensation package in attracting and retaining the highest quality workforce, the Superintendent is recommending funding State and Local longevity step increases and a 3% cost of living adjustment for all eligible non-teaching employees. Additionally, the Superintendent is recommending step increases along with passing along the Governor's $2,000 per teacher per year salary increase and extending it to those certified positions not included in the Governor's budget, along with providing funds to supplement the local portion of the teacher salary scale by $2,500 per teacher per year as well as other improvements to scales to further enhance total compensation for teachers throughout their careers, all beginning July 1, 2023.

By approving this recommended increase in compensation for teachers and other eligible staff (a total budgetary impact of $20.5 MM) CCSD will continue to demonstrate its commitment to keeping employees competitive with their peers in the Metro Atlanta region relative to compensation and benefits, thereby continuing to attract and retain the best staff possible.

Capital Outlay Priorities

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

V. ED-SPLOST

CCSD is grateful to Cherokee County voters for their continued support in narrowing the extraordinary funding gap between the School District's capital outlay needs and revenue through the 2021 Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) renewal, thereby enabling it to continue to support an award-winning instructional program by addressing its most pressing construction and technology needs.

With the School Board's decision to shift a portion of property tax collections from Maintenance and Operations (M&O) to Debt Service (starting with a half mill in FY2018, extended by another quarter mill in 2020 and 2022, and a half mill in 2023), coupled with higher than projected sales tax collections, the Debt Service Fund was sufficient enough in FY2022 to allow for an early payoff of $28.9 MM in long term debt. The inclusion of property taxes toward Debt Service allows the School District to utilize funds provided by the 2016 and 2021 Ed-SPLOST to fund current needs. Major pay-as-you-go projects included in the FY2024 budget include the continued conversion of all lighting to LED, additional student learning devices, modernization of technology infrastructure and major repairs/maintenance of older buildings.

Funds provided by Ed-SPLOST-backed bonds are budgeted in FY2024 to continue the multi-year replacement Cherokee High School project, add a new instructional wing and auxiliary gymnasium at Creekview High School, add new instructional wing at Creekland Middle School, begin the multi-year project to build a replacement Free Home Elementary School, begin the construction of an auxiliary gym at River Ridge High School, renovation of the athletic facilities at Sequoyah High School, begin the construction of a classroom addition at Woodstock High School, continue major mechanical and roof renovations at several schools, and continue major repairs/renovations district wide all depending upon available funding and rising construction costs.

VI. CONCLUSION

The Superintendent's Recommended FY2024 Budget is developed through conservative budgetary frameworks and principles while providing a strong, impactful strategy to achieve our mission of educating the emerging learner. It has been imperative for CCSD to build this annual budget in a manner that promotes a world-class education for our students while simultaneously insuring the continued strength of the organization's operational, programmatic and fiscal health.

As part of the School Board's Meeting on May 18, 2023, the Superintendent will be requesting that the School Board review and table the Tentative Budget. After public advertisement and public hearings as required by Georgia Law, the School Board will receive final comments on the Tentative Budget, make revisions as necessary and be requested to adopt a final CCSD FY2024 Budget and set the 2023 millage rate at its June 15, 2023 School Board Meeting.

SCHOOL BOARD MEMBERS



Front row from left, Chair, Kyla Cromer, Erin Ragsdale (District 5), Patsy Jordan (District 2), Kelly Poole (District 1) and Dr. Susan Padgett-Harrison (District 6). Back row from left, Superintendent, Dr. Brian V. Hightower, Vice-Chair, Robert Rechsteiner (District 4) and John Harmon (District 3).

Kyla Cromer, School Board Chair
Robert Rechsteiner, School Board Vice-Chair
John Harmon
Patsy Jordan
Dr. Susan Padgett-Harrison
Kelly Poole
Erin Ragsdale

SUPERINTENDENT'S CABINET 2023-24

DR. BRIAN V. HIGHTOWER
SUPERINTENDENT OF SCHOOLS

Rick Beaulieu, Chief Human Resources Officer

Bobby Blount, Chief Information Officer

Buster Cushing, Chief of Safety and Security

Dr. Nicole Holmes, Chief Academic Officer

Barbara P. Jacoby, Chief Communications Officer

Mike McGowan, Chief of Staff

Trey Moores, Chief Support Services Officer

Dr. Debra Murdock, Chief Operations Officer

Kenneth Owen, Chief Financial Officer

Sheryl Puccio, Executive Administrative Assistant to the Superintendent

SUPERINTENDENT'S 2022-23 ANNUAL BUDGET COMMITTEE

For Preparation of the FY 2023-24 Budget

Rick Beaulieu, Chief Human Resources Officer
Bobby Blount, Chief Information Officer
Buster Cushing, Chief of Safety and Security
Dr. Nicole Holmes, Chief Academic Officer
Barbara Jacoby, Chief Communications Officer
Mike McGowan, Chief of Staff
Trey Moores, Chief Support Services Officer
Dr. Debra Murdock, Chief Operations Officer
Kenneth Owen, Chief Financial Officer (Committee Co-Chair)
Dr. Keith Bryant, Executive Director, Curriculum and Instruction
Robby Carmichael, Executive Director, Student Information Services
Marjorie DeFrank, Executive Director, Financial Management (Committee Co-Chair)
Tina Farmer, Executive Director, School Nutrition and Procurement Services
Jim Georges, Executive Director, Transportation
Amy Graham, Executive Director, Staffing
Charlette Green, Executive Director, Special Education
Tyler Gwynn, Executive Director, Staffing
Dr. Kerry Martin, Executive Director, Administrative Leadership
Dr. Mark Merges, Executive Director, Administrative Leadership
Brad Orth, Executive Director, Business Information Services
Melissa Whatley, Executive Director, Risk Management and Benefits
Donald Garner, Director, Special Education
Kenneth Godfrey, Director, Capital Improvements
LaToya Gray, Director, Curriculum
Mitch Hamilton, Director, Planning/Facilities/Compliance
Connie Henderson, Director, Payroll Operations
Dr. Michael Manzella, Director, Curriculum
Carrie McGowan, Director, Strategic Planning, Community Relations and Publications
Chris Saxon, Director, Technology Field Services
Matthew Shettle, Director, Capital Improvements
Rocky Simpson, Director, Facility Maintenance
Melissa Sneed, Director, Special Education
Karla Tipton, Director, Technology Support Services
Dr. Lyn Turnell, Director, Student Assessment
Lynda Wallace, Director, Federal Programs
Mindy Woosley, Supervisor, Accounting and Budgets
Dr. Richard Carnes, Principal, Creekland MS
Kerry Estep, Principal, Hickory Flat ES
Dr. Ashley Kennerly, Principal, Sixes ES
Rodney Larrotta, Principal, Cherokee HS
Matthew May, Principal, Mill Creek MS
Todd Sharrock, Principal, ET Booth MS
Sheryl Puccio, Executive Administrative Assistant to the Superintendent

CCSD Organizational Chart of Divisions SY2023-24

Cherokee County School District

CHEROKEE COUNTY CITIZENS

BOARD OF EDUCATION



SUPERINTENDENT OF SCHOOLS / CHIEF EXECUTIVE OFFICER

DR. BRIAN V. HIGHTOWER



Chief of Staff

Mike McGowan

Technology and Information Services Division



Chief Information Officer

Bobby Blount

Support Services Division



Chief Support Services Officer

Trey Moores

Communications Division



Chief Communications Officer

Barbara Jacoby

School Operations Division



Chief Operations Officer

Dr. Debra Murdock

Safety and Security Division



Chief of Safety and Security

Buster Cushing

Human Resources Division



Chief Human Resources Officer

Rick Beaulieu

Financial Management Division



Chief Financial Officer

Kenneth Owen

Curriculum and Instruction Division



Chief Academic Officer

Dr. Nicole Holmes

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATING OVERVIEW

LEGAL ENTITY

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

BUDGET PROCESS

The Cherokee County Board of Education's budget is a detailed operating plan presented in a financial format as required by the State of Georgia, which identifies estimated expenditures in relation to estimated revenues. The budget reflects the School Board's priorities and represents a process through which policy decisions are developed, implemented and controlled. The budget is prepared on the modified accrual basis. The Office of Financial Management reviews the budgets for reasonableness and compliance, monitors them throughout the fiscal year and, if necessary, modifies them to assure the overall integrity of the School District's Annual Budget. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by five percent the amount budgeted for that function in the School Board-approved budget, the Superintendent must recommend a budget amendment by the School Board to authorize the additional anticipated expenditures.

BASIS OF ACCOUNTING

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

Cherokee County School District

FINANCIAL ACCOUNTS

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

- ***General Fund:*** This fund serves as the primary operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in other funds.
- ***Debt Service Funds:*** These funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.
- ***Capital Outlay Funds:*** These funds are used to account for financial resources to be used for acquisition or construction of capital facilities and equipment.

EXPENDITURES

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

- ***Object:*** identifies the type of service or commodity as a result of a specific expenditure. There are eight major object categories: (1) Personal Services - Salaries, (2) Personal Services - Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, and (8) Other Expenses.
- ***Function:*** identifies group-related activities that aim to accomplish a major service or regulatory responsibility. The major categories are Instructional Services, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, General Administration, School Administration, Support Services-Business, Maintenance and Operation of Plant Services, Student Transportation Services, Support Services-Central, School Nutrition Program, Community Services Operations, Facilities Acquisition and Construction Services, and Other Uses.
- ***Facility:*** designates the location where costs occur (schools and departments).
- ***Program:*** provides information on the objectives of expenditures.
- ***Fiscal Year:*** defines the 12-month period for which the budget applies (7/1/23 - 6/30/24).
- ***Grant:*** identifies State and Federal grants for reporting by code numbers assigned by the Georgia Department of Education.

- ***Project/Reporting:*** accounts for expenditures on projects funded through grants and to account for construction projects.

REVENUE SOURCES

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

State Support – The focus of the State educational funding program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The Georgia Quality Basic Education (QBE) funding formula is based on full-time equivalent (FTE) student counts in 19 instructional programs. Each of the programs is weighted to reflect the State's estimated costs associated with the program. School districts with higher concentrations of students requiring special education or remedial education receive additional funding needed to provide appropriate instructional services.

In addition, State funds are appropriated to meet other needs by means of categorical programs and special allocations. These include Indirect Costs, Media Center Program, 20 Days Additional Instruction, Staff and Professional Development, Pupil Transportation Program, State Principal Supplements and Nursing. **Projected State funding as a percent of total revenue is 38.7% for FY2024.**

Local Support – Local revenue for school support is derived largely from ad valorem property taxes. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a "local fair share" equal to approximately a five mill levy on the statewide equalized, adjusted tax digest. In addition, school boards are allowed to levy property taxes in excess of the required five effective mills to provide or support programs not funded by the State, up to a maximum of 20 mills for Maintenance and Operations (M&O). School Boards may also elect to levy additional mills for the purpose of re-paying bond indebtedness. **Projected Local funding as a percent of total revenue is 53.2% for FY2024.**

Federal Support – Federal revenue for schools comes in two primary forms: flow-through grants from the Georgia Department of Education that are based on formulas intended to support students with high needs; and support of the United States Department of Agriculture School Nutrition Program. **Projected Federal funding as a percent of total revenue is 6.6% for FY2024.**

CAPITAL OUTLAY BUDGET PROCESS

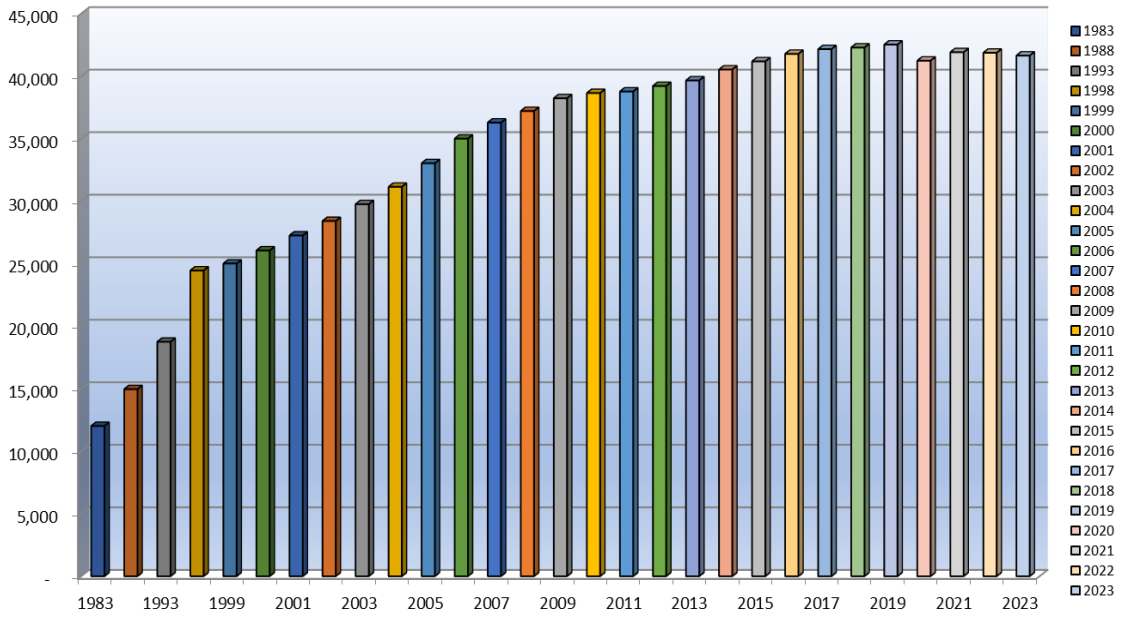
Funds to be budgeted for capital outlay appropriations are derived and estimated from the funding sources listed below:

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

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

CHEROKEE COUNTY SCHOOL DISTRICT
ENROLLMENT SUMMARY BY YEAR
SEPTEMBER 1983 - PROJECTED SEPTEMBER 2023
FISCAL YEAR 2023-24 BUDGET

School Year	1st Month Enrollment	Increase	% Increase
September 1983	12,012	310	2.6%
September 1988	14,956	412	2.8%
September 1993	18,742	764	4.2%
September 1998	24,444	5,702	30.4%
September 1999	25,001	557	2.3%
September 2000	26,046	1,045	4.2%
September 2001	27,242	1,196	4.6%
September 2002	28,403	1,161	4.3%
September 2003	29,752	1,349	4.7%
September 2004	31,138	1,386	4.7%
September 2005	33,026	1,888	6.1%
September 2006	34,996	1,970	6.0%
September 2007	36,276	1,280	3.7%
September 2008	37,199	923	2.5%
September 2009	38,225	1,026	2.8%
September 2010	38,636	411	1.1%
September 2011	38,761	125	0.3%
September 2012	39,205	444	1.1%
September 2013	39,644	439	1.1%
September 2014	40,517	873	2.2%
September 2015	41,169	652	1.6%
September 2016	41,769	600	1.5%
September 2017	42,148	379	0.9%
September 2018	42,277	129	0.3%
September 2019	42,511	234	0.6%
September 2020	41,223	-1,288	-3.0%
September 2021	41,901	678	1.6%
September 2022	41,856	-45	-0.1%
Projected September 2023	41,635	-221	-0.5%



OUR VISION AND MISSION

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



OUR CORE BELIEFS

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

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

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



FIVE PRIORITY AREAS

BLUEPRINT 2020-24

Student Achievement: Access and Opportunity

Organizational and Operational Effectiveness

Family, Partner and Community Engagement

Positive Culture and Climate

Quality Workforce



FY2024 SCHOOL BOARD MEMBER PRIORITIES

OPERATING BUDGET CONSIDERATIONS

Curricular Programming Expansion, Instructional Support and Student Achievement Improvement:

- Continue to maintain a 180-day school year calendar for students.
- Continue to support teacher needs/instructional needs to positively impact student achievement, with emphasis on Math/ELA.
- Continue to look at ways to be innovative in course offerings (CTAE) and in classroom supports (ESOL/Global Learning).
- Continue to evaluate and enhance CTAE Pathways that will benefit students based on diverse needs in demographic areas and enable them to graduate ready to enter the workforce or transition to a college, trade school or university.
- Increase kindergarten paraprofessionals in a model that allows full day support to supply those teachers assistance for early learners.
- Continue to address pandemic-related learning loss through potential summer school and initial/continued ESOL instruction for identified students.
- Increase the budget for essential instructional/school supplies (such as paper products) with consideration for potential supply shortages created by the current (problematic) supply chain so that instructional or support staff are not providing essential supplies.
- Continue to support empowerment and accountability expectations for school administrators, ensuring they are trained and equipped to lead programmatic, operational and fiscal improvement at the local school sites.

Technology Expansion:

- Continue to expand the one-to-one (at-school) computer initiative to more schools and provide additional connectivity devices to students without internet access outside of school.

Workforce Stability:

- Continue to evaluate and offer competitive compensation packages for all CCSD employees to attract and retain the best candidates and workforce.
- Continue to maintain smaller classroom sizes and protect teacher planning periods by meeting staffing goals.
- Continue to coordinate with school-site administrators a plan for teachers to protect planning time a set number of days per month, counting in such required meetings like RTIs/IEPs/PLCs, with further budgetary consideration for additional compensation for covering other classes (extended day format).

Student and Staff Wellness:

- Continue to enhance #CCSDCares to teach crucial life skills, including the ability for students to understand themselves, develop a positive self-image, take responsibility for their actions and develop social skills to work with those around them.

Fiscal Stability:

- Continue to support the financial well-being of the district by monitoring, maintaining, and adding processes to keep increasing CCSD credit rating, strengthening reserves, reducing the need for short- term borrowing, and (possibly) reducing the millage rate.
- Continue to utilize local property tax millage rate toward debt reduction.

Capital Improvements:

- Investigate the necessary funding for artificial turf on all high school baseball/softball fields.

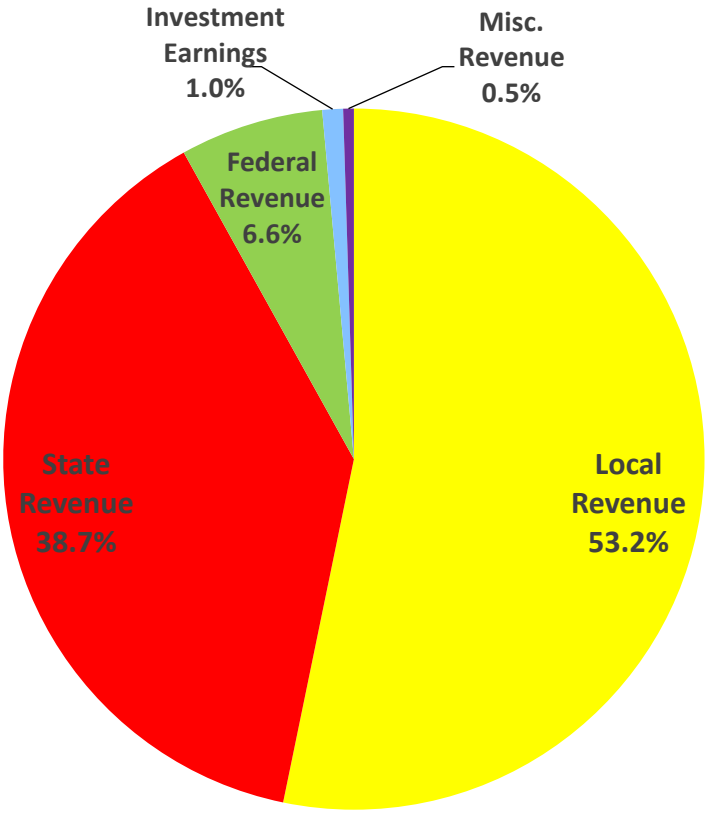
CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2023 - JUNE 30, 2024

	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE FUND	FED./STATE/ COMP. GRANTS	SCHOOL NUTRITION	OTHER FUNDS
REVENUE							
Local Revenue	$ 365,233,554	$ 278,889,605	$ 57,052,068	$ 19,469,523	$ -	$ 7,897,437	$ 1,924,921
State Revenue	265,497,558	261,331,178	2,500,000	-	966,616	699,764	-
Federal Revenue	45,406,731	199,068	-	-	34,683,676	10,523,987	-
Investment Earnings	6,552,160	2,615,553	2,719,957	1,186,018	-	25,000	5,632
Miscellaneous Revenue	3,361,234	424,258	-	2,936,976	-	-	-
TOTAL REVENUE	**686,051,237**	**543,459,662**	**62,272,025**	**23,592,517**	**35,650,292**	**19,146,188**	**1,930,553**
EXPENDITURES							
Instructional Services	421,673,810	372,167,165	26,465,978	-	23,040,667	-	-
Pupil Services	31,741,806	22,830,491	-	-	8,911,315	-	-
Improvement of Instructional Services	20,285,004	19,065,691	-	-	1,219,313	-	-
Instructional Staff Training	3,183,032	824,962	-	-	2,358,070	-	-
Educational Media Services	5,909,656	5,909,656	-	-	-	-	-
General Administration	4,620,204	4,029,126	-	-	-	-	591,078
School Administration	32,584,996	32,571,787	-	-	13,209	-	-
Support Services-Business	3,670,470	3,670,470	-	-	-	-	-
Maintenance & Operation of Plant Services	42,513,360	41,919,858	-	-	593,502	-	-
Student Transportation Services	29,824,504	29,231,913	-	-	592,591	-	-
Support Services-Central	5,861,207	5,673,995	-	-	187,212	-	-
School Nutrition Program	21,763,421	170,190	-	-	-	21,593,231	-
Community Services Operations	1,928,531	-	-	-	-	-	1,928,531
Facilities Acquisition and Construction Svs.	162,371,770	-	162,371,770	-	-	-	-
Debt Service	44,860,790	-	-	44,860,790	-	-	-
TOTAL EXPENDITURES	**832,792,561**	**538,065,304**	**188,837,748**	**44,860,790**	**36,915,879**	**21,593,231**	**2,519,609**
OTHER FINANCING SOURCES (USES)							
Proceeds from Sale of Assets	154,611	154,611	-	-	-	-	-
Bond Issuance	75,000,000	-	75,000,000	-	-	-	-
Premiums on Bonds Sold	11,250,000	-	11,250,000	-	-	-	-
Accounts Transfers In	55,181,231	-	27,935,234	25,425,105	1,265,587	-	555,305
Accounts Transfers Out	(55,181,231)	(29,756,126)	(25,425,105)	-	-	-	-
TOTAL OTHER FIN SOURCES (USES)	**86,404,611**	**(29,601,515)**	**88,760,129**	**25,425,105**	**1,265,587**	**-**	**555,305**
NET CHANGE FUND BALANCES	**(60,336,713)**	**(24,207,157)**	**(37,805,594)**	**4,156,832**	**-**	**(2,447,043)**	**(33,751)**
FUND BALANCES - BEGINNING	**300,155,891**	**117,440,223**	**105,937,160**	**57,652,752**	**-**	**18,328,202**	**797,554**
FUND BALANCES - ENDING	**$ 239,819,178**	**$ 93,233,066**	**$ 68,131,566**	**$ 61,809,584**	**$ -**	**$ 15,881,159**	**$ 763,803**

Dr. Brian V. Hightower
Superintendent of Schools

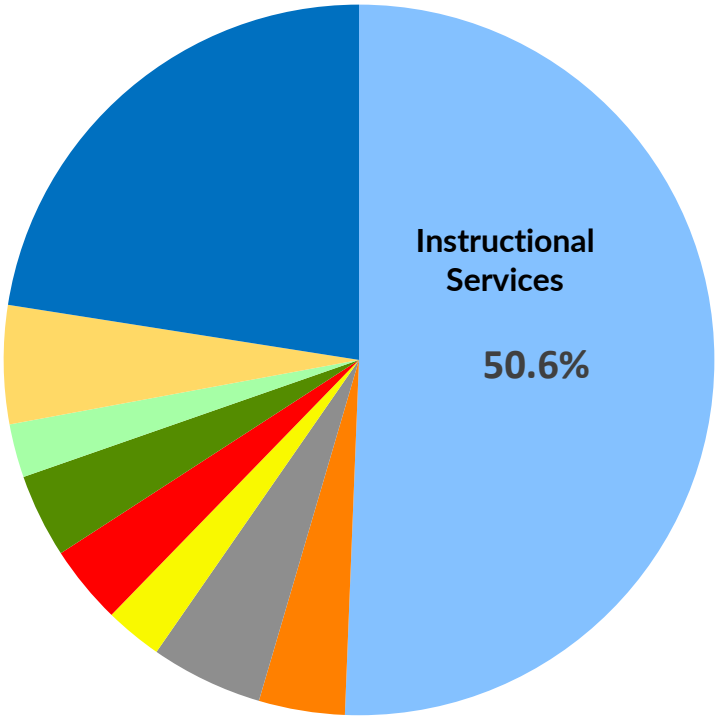
Kyla Cromer, Chair
Board of Education

CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED REVENUES
ALL FUNDS
FISCAL YEAR 2023-24 BUDGET



Local Revenue	$	365,233,554
State Revenue		265,497,558
Federal Revenue		45,406,731
Investment Earnings		6,552,160
Misc. Revenue		3,361,234
	$	686,051,237

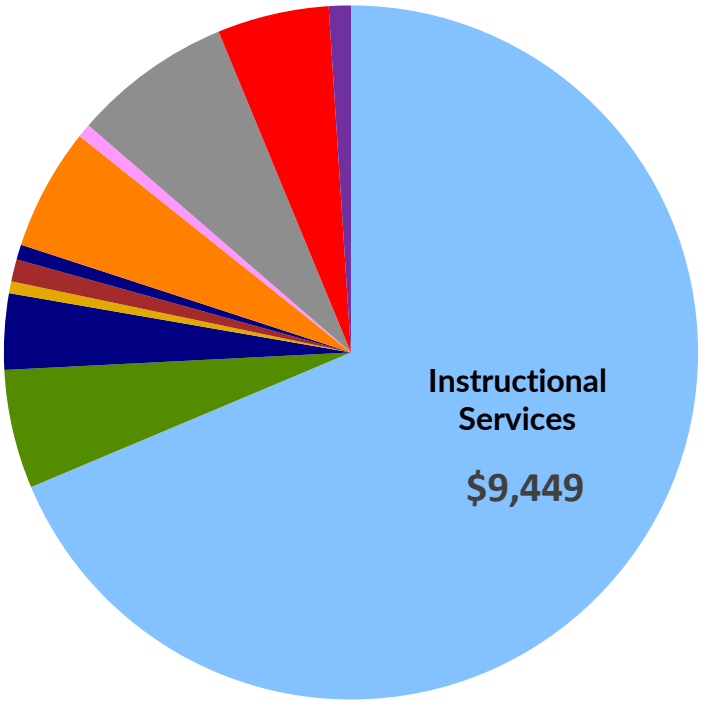
CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY FUNCTION
ALL FUNDS
FISCAL YEAR 2023-24



Instructional Services (50.6%)	$	421,673,810
School Administration (3.9%)		32,584,996
Maintenance & Operation of Plant Services (5.1%)		42,513,360
School Nutrition Program (2.6%)		21,763,421
Student Transportation Services (3.6%)		29,824,504
Pupil Services (3.8%)		31,741,806
Improvement of Instructional Services (2.4%)		20,285,004
Debt Service (5.4%)		44,860,790
All Other (22.6%)		187,544,870
TOTAL	**$**	**832,792,561**

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATIONAL EXPENDITURES PER STUDENT FTE
FISCAL YEAR 2023-24 BUDGET

(Based on enrollment of 41,635
projected for September 2023)



Instructional Services (68.7%)	$	9,449
Pupil Services (5.5%)		762
Improvement of Instructional Services (3.5%)		487
Instructional Staff Training (.6%)		76
Educational Media Services (1.%)		142
General Administration (.7%)		97
School Administration (5.7%)		783
Support Services-Business (.6%)		88
Maintenance & Operation of Plant Services (7.4%)		1,021
Student Transportation Services (5.2%)		716
Support Services-Central (1.1%)		141
Average Cost per Student	**$**	**13,762**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND PRIORITIES
FISCAL YEAR 2023-24

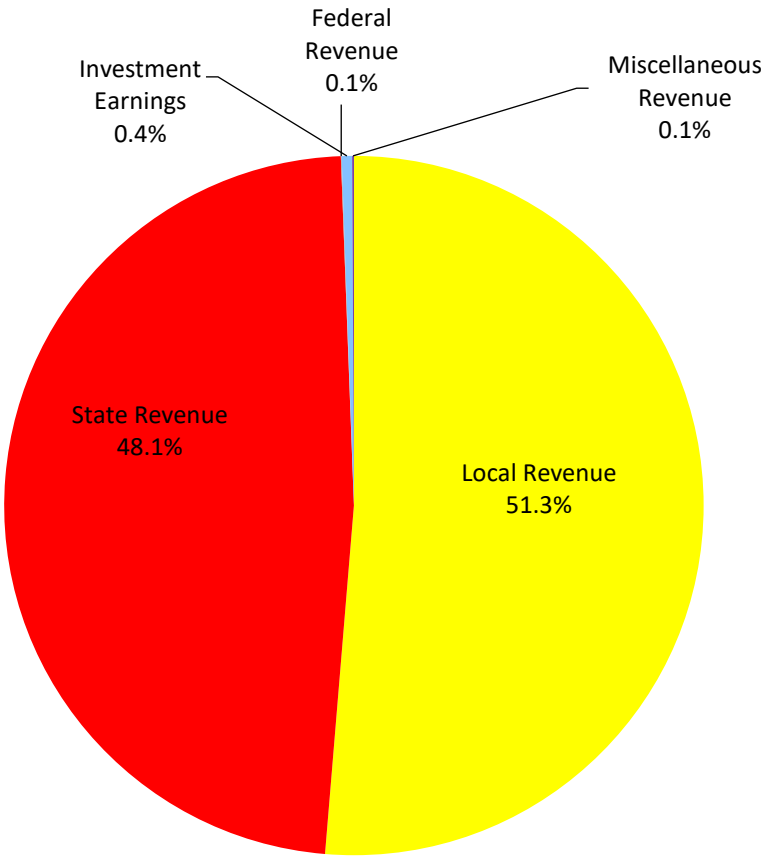
The Superintendent's Recommended FY 2023-24 Tentative Budget provides funding within the General Fund for implementation and/or continuation of the following Blueprint Priorities:

I.	**Student Achievement: Access and Opportunity**	
	• Allocate up to 17 additional staff allotments to address school and student needs in specific program areas.	$1,445,000
	• Continue to provide support for academic competition and scholar recognition programs for students (i.e., Governor's Honors, Social Studies and Science Fairs, Reading Bowls, Key Scholars).	$57,225
	• Implement new challenging and effective curriculum materials, textbooks and digital content to support the teaching and learning of all students.	$6,669,482
	• Continue use of flexibility options to allow all schools to utilize Instructional Lead Specialists to increase student achievement in literacy and math while also meeting Response to Intervention (RTI) requirements.	$4,711,574
II.	**Positive Culture and Climate**	
	• Continue support of initiatives to address the wellness of students and staff using a combination of local funds, federal Title IV funds and ARP funds.	$361,085
III.	**Quality Workforce**	
	• Increase the pay for all certified staff by $2,500 and enhance the local portion of the teacher salary schedule.	$10,535,831
	• Provide annual salary schedule longevity step increases for all eligible certified and classified staff.	$4,516,804
	• Provide a 3% cost of living adjustment for all eligible classified staff.	$1,916,460
	• Provide a retention/signing bonus to all eligible staff.	$5,400,000
	• Fully fund the employer portion of the increase in State Health Benefit Plan premiums for Classified employees.	$1,800,000
GRAND TOTAL – GENERAL FUND PRIORITIES		**$37,413,461**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - TOTAL BUDGET
FISCAL YEAR 2023-24 BUDGET

	FTE	2023-24 Tentative Budget
LOCAL REVENUE		
Ad Valorem Property Tax		$ 244,715,853
Title Ad Valorem Tax		22,822,796
Other Local Taxes		8,367,554
Other Local Revenues		2,983,402
TOTAL LOCAL REVENUE		**278,889,605**
STATE REVENUE		
QBE Formula Earnings	41,856	322,961,327
Categorical Grants		
Pupil Transportation Program		2,457,602
Nursing		967,825
Total Earnings for Quality Basic Education		326,386,754
Less: Current Year Local Fair Share		(69,762,872)
State Earnings for Quality Basic Education		256,623,882
State QBE Mid-Term Allocation Adjustment (Estimated)	(221)	329,558
Preschool Disability Services State Grant Program		1,299,233
Other State Funds		3,078,505
TOTAL STATE REVENUE	**41,635**	**261,331,178**
TOTAL FEDERAL FUNDS - GRANTS		**199,068**
TOTAL INVESTMENT EARNINGS		**2,615,553**
TOTAL MISC. REVENUE - MEDICAID REIMBURSEMENT		**424,258**
TOTAL REVENUE		**543,459,662**
EXPENSES		
Instructional Services		372,167,165
Pupil Services		22,830,491
Improvement of Instructional Services		19,065,691
Instructional Staff Training		824,962
Educational Media Services		5,909,656
General Administration		4,029,126
School Administration		32,571,787
Support Services - Business		3,670,470
Maintenance & Operation Of Plant Services		41,919,858
Student Transportation Services		29,231,913
Support Services - Central		5,673,995
School Nutrition Program		170,190
TOTAL EXPENSES		**538,065,304**
OTHER FINANCING SOURCES (USES)		
Proceeds From Sale of Capital Assets		154,611
Transfers To Other Funds		(29,756,126)
TOTAL OTHER FINANCING SOURCES (USES)		**(29,601,515)**
CHANGE IN FUND BALANCE		**(24,207,157)**
BEGINNING FUND BALANCE		**117,440,223**
ENDING FUND BALANCE		**$ 93,233,066**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - REVENUE
FISCAL YEAR 2023-24 BUDGET



	2023-24 Budget
Local Revenue	$ 278,889,605
State Revenue	261,331,178
Federal Revenue	199,068
Investment Earnings	2,615,553
Miscellaneous Revenue	424,258
TOTAL REVENUE	**$ 543,459,662**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND LOCAL EARNINGS COMPARISON FOR FY 2022-24
FISCAL YEAR 2023-24 BUDGET

	Actual Local Earnings FY 2021-22	Estimated Local Earnings FY 2022-23	Budgeted Local Earnings FY 2023-24
Ad Valorem Taxes	$ 187,430,870	$ 205,965,696	$ 242,009,693
Prior Year Property Taxes	1,004,895	826,570	1,085,791
Intangible Tax	8,165,277	4,747,272	5,450,440
Motor Vehicle Taxes	1,664,862	1,629,347	1,372,981
Real Estate Transfer Tax	3,380,626	2,776,733	2,917,114
Title Ad Valorem Tax (Vehicles)	21,442,078	22,171,227	22,822,796
Mobile Homes	314,553	335,040	247,388
Total Taxes	223,403,161	238,451,885	275,906,203
Tuition (Summer School/Course Recovery,etc.)	86,149	60,374	61,436
Other Local Funds	2,086,186	3,269,010	2,921,966
LOCAL FUNDING FOR EDUCATION	$ 225,575,496	$ 241,781,269	$ 278,889,605
TOTAL FTE	41,901	41,856	41,635
LOCAL EARNINGS PER FTE	$ 5,384	$ 5,777	$ 6,698

CHEROKEE COUNTY SCHOOL DISTRICT
COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE
FISCAL YEAR 2023-24

	Digest Year	Gross Taxable Value (40%)*	M/O Exemptions	Net Taxable Value**	%Increase/ (Decrease)	**Exemptions as % of Value**
	1995	2,289,154,497	(267,131,954)	2,022,022,543		**-11.7%**
	1996	2,460,463,440	(276,407,358)	2,184,056,082	**8.0%**	**-11.2%**
	1997	2,627,425,494	(333,601,391)	2,293,824,103	**5.0%**	**-12.7%**
	1998	3,237,705,037	(418,917,997)	2,818,787,040	**22.9%**	**-12.9%**
	1999	3,441,471,849	(488,702,267)	2,952,769,582	**4.8%**	**-14.2%**
	2000	4,045,018,142	(594,413,203)	3,450,604,939	**16.9%**	**-14.7%**
	2001	4,588,094,545	(683,642,173)	3,904,452,372	**13.2%**	**-14.9%**
	2002	5,265,433,460	(795,286,475)	4,470,146,985	**14.5%**	**-15.1%**
	2003	5,656,800,123	(732,347,900)	4,924,452,223	**10.2%**	**-12.9%**
	2004	6,202,270,368	(792,025,490)	5,410,244,878	**9.9%**	**-12.8%**
	2005	6,901,638,075	(891,539,827)	6,010,098,248	**11.1%**	**-12.9%**
	2006	7,724,770,497	(1,032,031,566)	6,692,738,931	**11.4%**	**-13.4%**
	2007	8,822,751,247	(1,261,068,184)	7,561,683,063	**13.0%**	**-14.3%**
	2008	9,205,864,576	(1,378,141,983)	7,827,722,593	**3.5%**	**-15.0%**
	2009	9,001,790,326	(1,469,174,114)	7,532,616,212	**-3.8%**	**-16.3%**
	2010	8,246,552,393	(1,448,932,993)	6,797,619,400	**-9.8%**	**-17.6%**
	2011	7,760,014,632	(1,439,817,130)	6,320,197,502	**-7.0%**	**-18.6%**
	2012	7,196,329,256	(1,369,698,949)	5,826,630,307	**-7.8%**	**-19.0%**
	2013	7,368,167,992	(1,431,414,715)	5,936,753,277	**1.9%**	**-19.4%**
	2014	8,106,843,649	(1,623,570,343)	6,483,273,306	**9.2%**	**-20.0%**
	2015	8,709,172,122	(1,866,128,237)	6,843,043,885	**5.5%**	**-21.4%**
	2016	9,384,998,956	(2,070,919,374)	7,314,079,582	**6.9%**	**-22.1%**
	2017	10,308,589,455	(2,318,265,927)	7,990,323,528	**9.2%**	**-22.5%**
	2018	11,038,459,263	(2,559,918,061)	8,478,541,202	**6.1%**	**-23.2%**
	2019	12,068,972,035	(2,877,484,612)	9,191,487,423	**8.4%**	**-23.8%**
	2020	12,950,560,618	(3,169,860,065)	9,780,700,553	**6.4%**	**-24.5%**
	2021	14,286,110,243	(3,569,409,925)	10,716,700,318	**9.6%**	**-25.0%**
	2022	17,642,430,831	(4,323,459,432)	13,318,971,399	**24.3%**	**-24.5%**
Projected	2023	20,394,523,136	(5,021,476,875)	15,373,046,261	**15.4%**	**-24.6%**

*Gross Taxable Value does not reflect deduction of collection fees of 2.0% charged by County Tax Commissioner.

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

CHEROKEE COUNTY SCHOOL DISTRICT
COMPARISON OF 2022-23 MILLAGE RATE TO RECOMMENDED 2023-24 MILLAGE RATES
FISCAL YEAR 2023-24

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

For Cherokee County School District this required local effort will be ***$69,762,872 in 2023-24, representing 4.88 mills of local property tax.*** Cherokee County Government also assesses taxpayers 2.0% or 0.33 mills annually to collect local taxes, which is also included in the Maintenance and Operation millage rate.

For Fiscal Year 2023-24 the total millage rate will be 17.95 mills, with 16.45 mills for Maintenance and Operation and 1.50 mills for repayment of bonds issued in previous years.

	Final 2022-23 Millage Rates	Tentative 2023-24 Millage Rates	Increase/ (Decrease)
State of Georgia Required Local Effort Quality Basic Education	5.3	4.88	(0.42)
Assessment by County Government for Reimbursement of Tax Collection Costs (2.0%)	0.35	0.33	(0.02)
Net Maintenance and Operation	10.8	11.24	0.44
Debt Service	1.50	1.50	0.00
TOTAL MILLAGE	17.95	17.95	0.00

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

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND STATE EARNINGS COMPARISON FOR FY 2022-24
FISCAL YEAR 2023-24 BUDGET

	Actual State Earnings FY 2021-22	Estimated State Earnings FY 2022-23	Budgeted State Earnings FY 2023-24
Total Earnings for Quality Basic Education	$ 281,438,542	$ 290,227,219	$ 322,961,327
Nursing Services	850,594	871,991	967,825
Midterm Adjustment for Growth	1,401,853	12,416,162	329,558
Local Fair Share Reduction (5 Mills)	(59,383,700)	(61,608,388)	(69,762,872)
One Time Supplement	7,462,662	-	-
Pupil Transportation	3,016,770	2,220,160	2,457,602
Other State Funds	2,695,286	2,184,849	4,377,738
STATE FUNDING FOR EDUCATION	$ 237,482,007	$ 246,311,993	$ 261,331,178
TOTAL FTE	41,901	41,856	41,635
STATE EARNINGS PER FTE	$ 5,668	$ 5,885	$ 6,277

CHEROKEE COUNTY SCHOOL DISTRICT
PRESCHOOL AND PRE-K PROGRAMS
FEDERAL/STATE/LOCAL FUNDING
FISCAL YEAR 2023-24 BUDGET

	TOTAL GRANTS	STATE PRESCHOOL	HEAD START	FEDERAL PRESCHOOL	GA LOTTERY PRE K
REVENUE					
Local Revenue	$ 3,728,052	$ 3,728,052	$ -	$ -	$ -
State Revenue	2,265,849	1,299,233	-	-	966,616
Federal Revenue	853,245	-	638,801	214,444	-
TOTAL REVENUE	**6,847,146**	**5,027,285**	**638,801**	**214,444**	**966,616**
EXPENDITURES					
Instructional Services	5,908,139	4,112,169	638,801	5,000	1,152,169
Pupil Services	873,157	856,157	-	17,000	-
Imp. Of Instructional Svcs.	58,959	58,959	-	-	-
Student Transportation Svcs.	433,000	-	-	433,000	-
TOTAL EXPENDITURES	**7,273,255**	**5,027,285**	**638,801**	**455,000**	**1,152,169**
OTHER FINANCING SOURCES					
Transfers from General Fund	426,109	-	-	240,556	185,553
TOTAL FINANCING SOURCES	**426,109**	**-**	**-**	**240,556**	**185,553**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL LOCAL FUNDING	**$ 4,154,161**	**$ 3,728,052**	**$ -**	**$ 240,556**	**$ 185,553**

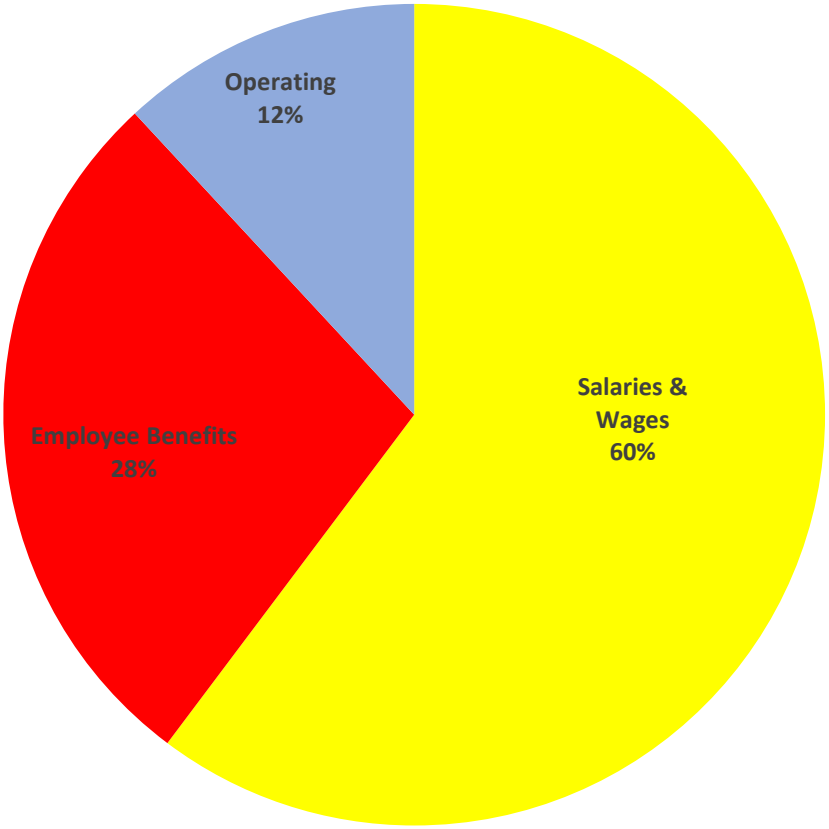
The State Preschool grant program is accounted for in General Fund.

Head Start, Federal Preschool and GA Lottery Pre-K programs are accounted for in Special Revenue Funds.

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND TOTAL EXPENSE BY FUNCTION/OBJECT
FISCAL YEAR 2023-24 BUDGET

				IMP. OF	INSTRUCTION.				SUPPORT	MAINTEN. &	STUDENT	SUPPORT	SCHOOL
		INSTRUCTIONAL	PUPIL	INSTRUCTION.	STAFF	EDUCATIONAL	GENERAL	SCHOOL	SERVICES-	OPERATION	TRANSPORT.	SERVICES-	NUTRITION
		SERVICES	SERVICES	SERVICES	TRAINING	MEDIA	ADMIN.	ADMIN.	BUSINESS	OF PLANT	SERVICES	CENTRAL	PROGRAM
	TOTAL	1000	2100	2210	2213	2220	2300	2400	2500	2600	2700	2800	3100
Salaries & Wages	$ 324,220,327	$ 246,213,643	$ 15,049,660	$ 10,888,860	$ 636,658	$ 3,602,804	$ 2,212,776	$ 21,517,446	$ 2,106,980	$ 6,013,657	$ 14,319,784	$ 1,658,059	$ -
Employee Benefits	149,811,028	112,905,113	6,899,136	4,901,570	48,705	1,688,788	941,662	10,682,732	902,592	2,868,881	7,031,551	770,108	170,190
SUB - TOTAL	**474,031,355**	**359,118,756**	**21,948,796**	**15,790,430**	**685,363**	**5,291,592**	**3,154,438**	**32,200,178**	**3,009,572**	**8,882,538**	**21,351,335**	**2,428,167**	**170,190**
Purchased Services	19,136,722	1,738	640,445	1,364,969	20,793	-	67,400	-	198,636	13,808,901	189,948	2,843,892	-
Legal Svcs.	532,265	-	-	-	-	-	532,265	-	-	-	-	-	-
Parts & Supplies	1,098,425	-	-	-	-	-	-	-	-	-	1,098,425	-	-
Water & Sewer	1,292,633	-	-	-	-	-	-	-	-	1,292,633	-	-	-
Repairs & Maintenance	7,592,561	18,492	5,000	81,090	-	550	275	6,900	500	7,474,279	5,000	475	-
Rental of Bldgs and Equip.	126,325	-	-	-	-	-	-	67,200	-	-	59,125	-	-
Insurance	3,705	-	-	-	-	-	3,705	-	-	-	-	-	-
Communications	407,198	-	14,100	34,600	-	-	3,245	164,318	11,780	64,515	102,715	11,925	-
Travel	183,543	2,607	26,910	58,100	17,306	-	5,920	2,305	4,460	26,350	8,335	31,250	-
Web-Based Subscriptions	431,565	80,190	-	162,175	-	58,125	-	-	129,275	1,800	-	-	-
Tuition to Private Sources	133,654	133,654	-	-	-	-	-	-	-	-	-	-	-
Supplies	2,120,803	1,498,658	66,700	231,490	1,500	44,582	5,585	124,673	14,365	84,770	20,660	27,820	-
Computer Software	5,911,347	3,765,812	120,670	1,085,677	-	39,292	-	-	202,775	145,958	240,000	311,163	-
Equipment under $5,000	1,424,486	790,534	2,720	47,175	-	47,111	4,805	6,213	2,600	411,525	105,000	6,803	-
Fuel & Lubricants	2,715,625	-	-	-	-	-	-	-	-	-	2,715,625	-	-
Utilities (Gas, Electricity)	7,769,824	-	-	-	-	-	-	-	-	7,769,824	-	-	-
Textbooks	6,669,482	6,669,482	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	434,901	20,850	-	375	-	412,901	250	-	225	-	-	300	-
Equipment over $5,000	5,291,895	66,392	-	135,000	-	15,503	-	-	-	1,800,000	3,275,000	-	-
Dues & Fees	756,990	-	5,150	74,610	100,000	-	251,238	-	96,282	156,765	60,745	12,200	-
SUB - TOTAL	**64,033,949**	**13,048,409**	**881,695**	**3,275,261**	**139,599**	**618,064**	**874,688**	**371,609**	**660,898**	**33,037,320**	**7,880,578**	**3,245,828**	**-**
TOTALS	**$ 538,065,304**	**$ 372,167,165**	**$ 22,830,491**	**$ 19,065,691**	**$ 824,962**	**$ 5,909,656**	**$ 4,029,126**	**$ 32,571,787**	**$ 3,670,470**	**$ 41,919,858**	**$ 29,231,913**	**$ 5,673,995**	**$ 170,190**

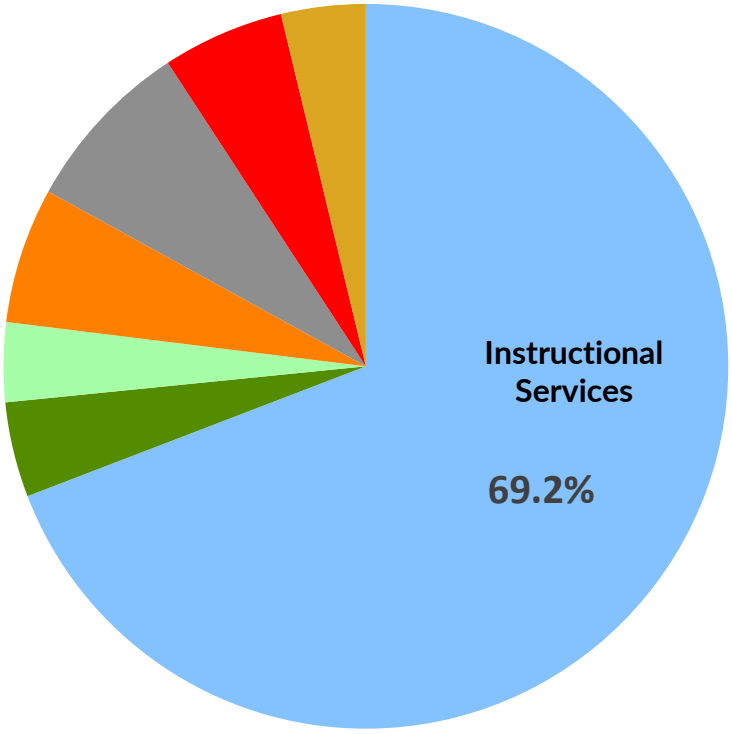
CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY CATEGORY
FISCAL YEAR 2023-24 BUDGET



Salaries & Wages	$	324,220,327
Employee Benefits		149,811,028
Operating		64,033,949
	$	538,065,304

Salaries and Benefits total 88%
of Operational Expenses

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY FUNCTION
FISCAL YEAR 2023-24 BUDGET

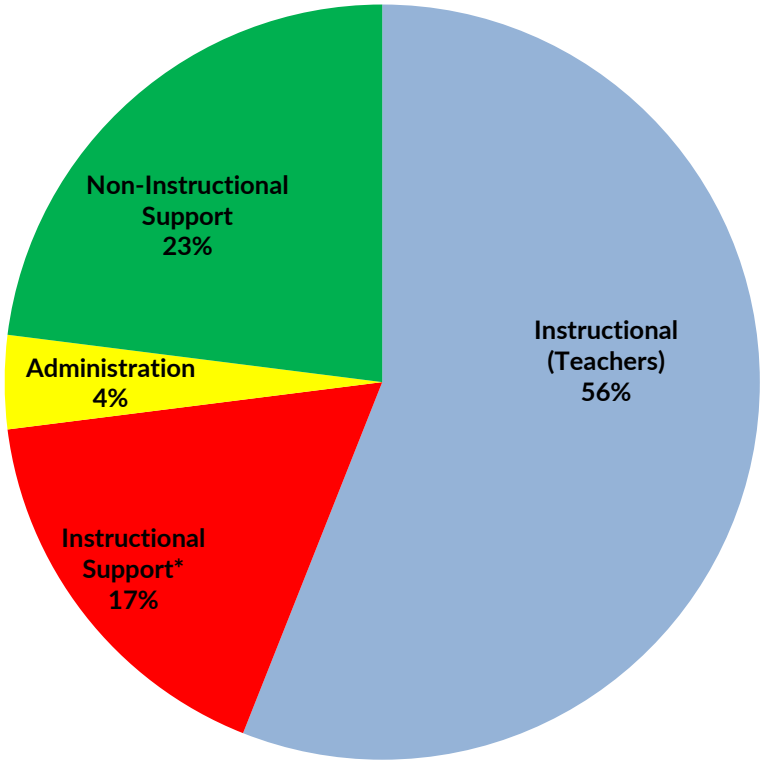


Instructional Services (69.2%)	$	372,167,165
Pupil Services (4.2%)		22,830,491
Imp. of Instructional Services (3.5%)		19,065,691
School Administration (6.1%)		32,571,787
Maintenance & Operation of Plant Services (7.8%)		41,919,858
Student Transportation Svcs. (5.4%)		29,231,913
Other (3.8%)		20,278,399
TOTAL	**$**	**538,065,304**

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

69.2% of the School District's Operational Budget is allocated to the classroom

CHEROKEE COUNTY SCHOOL DISTRICT
STAFFING ALLOTMENTS BY CATEGORY
FISCAL YEAR 2023-24 BUDGET



Instructional (Teachers)	2,963
Instructional Support*	895
Administration	204
Non-Instructional Support	1,202
	5,264

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

Total % of resources dedicated to classroom instruction and support = 73%

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2023-24

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

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

I. Student Achievement: Access and Opportunity

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for Phase I of the Cherokee HS replacement facility	-	$93,650,570
• Provides funding for Classroom Addition at Creekland MS	-	14,424,361
• Provides funding for Classroom Addition and Auxiliary Gym at Creekview HS	-	14,021,605
• Provides funding for Creekview HS Driveway and Parking Improvements		2,000,000
• Provides funding for Phase II construction of a new Free Home ES facility	-	27,935,234*
• Provides funding for Phase I construction of a new Auxiliary Gym at River Ridge HS		300,000
• Provide for modernization of the Family and Consumer Science lab at Sequoyah HS	$40,000	-
• Provides funding for Phase I renovation of the Athletic Facilities at Sequoyah HS	-	2,000,000
• Provides funding for Classroom Addition at Woodstock HS	-	8,000,000
• Provides for Facility Modifications, Renovations and Repairs Districtwide	-	7,190,978
SUB TOTAL STUDENT ACHIEVEMENT	**$40,000**	**$169,522,748**

*Funding for the construction of the Free Home ES project is provided for in the Designated Fund Balance within the General Fund and does not require Bond funding or use of Ed-SPLOST collections. Funds will be transferred from the Designated Fund Balance to the Building Fund as needed.

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2023-24

II. Organizational and Operational Effectiveness

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding to replace interior lighting at school facilities with LED	$4,000,000	-
• Provides funding for Data Switch replacement District Wide	2,000,000	-
• Provides funding for new/replacement computers, devices and peripherals for students and staff	4,675,000	-
• Provides funding for Firewall upgrades and implementation of Virtual Desktop	2,600,000	-
• Continues to fund systemwide maintenance and renovation needs identified through the Five-Year Facilities Plan, Maintenance Department repair records, equipment life expectancy and Annual Budget Committee findings and recommendations	6,000,000	-
SUB TOTAL ORG. AND OPERATIONAL EFFECTIVENESS	**$19,275,000**	-
GRAND TOTAL – BUILDING FUND	**$19,315,000**	**$169,522,748**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - TOTAL BUDGET
FISCAL YEAR 2023-24 BUDGET

Revenue		
Local Funding		
Ed-SPLOST Collections	$ 56,949,896	
Developer Donations	102,172	$ 57,052,068
State Funding (GSFIC)		2,500,000
Investment Earnings		2,719,957
Total Revenue		**62,272,025**
Expenditures		
Facilities Acquisition and Construction Services		
Cherokee HS Replacement Facility	$ 93,650,570	
Creekland MS Classroom Addition	14,424,361	
Creekview HS Classroom Addition and Aux Gym	14,021,605	
Creekview HS Driveway/Parking Improvements	2,000,000	
Free Home ES Replacement Facility	27,935,234	
River Ridge HS Auxiliary Gym	300,000	
Sequoyah HS Family and Consumer Science Lab Renov.	40,000	
Sequoyah HS Athletic Facility Improvements	2,000,000	
Woodstock HS Classroom Addition	8,000,000	162,371,770
Facility Modification, Renovations and Repairs		7,190,978
Technology - Instructional Services		9,275,000
District Wide Repairs and Renovations		10,000,000
Total Expenditures		**188,837,748**
Other Financing Sources (Uses)		
Projected Bond Issuance		75,000,000
Estimated Premiums on Bonds Sold		11,250,000
Transfer From Designated General Fund Balance		27,935,234
Transfer to Debt Service		(25,425,105)
Total Other Financing Sources		**88,760,129**
Net Change Fund Balance		**(37,805,594)**
Fund Balance - Beginning		**105,937,160**
Fund Balance - Ending		**$ 68,131,566**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - BOND PROCEEDS BUDGET
FISCAL YEAR 2023-24 BUDGET

Revenue		
Local Funding - Developer Donations		$ 102,172
State Funding (GSFIC)		2,500,000
Investment Earnings		1,001,566
Total Revenue		**3,603,738**
Expenditures		
Construction		
Cherokee HS Replacement Facility	$ 93,650,570	
Creekland MS Classroom Addition	14,424,361	
Creekview HS Classroom Addition and Aux Gym	14,021,605	
Creekview HS Driveway/Parking Improvements	2,000,000	
Free Home ES Replacement Facility	27,935,234	
River Ridge HS Auxiliary Gym	300,000	
Sequoyah HS Athletic Facility Improvements	2,000,000	
Woodstock HS Classroom Addition	8,000,000	162,331,770
Facility Modification, Renovations and Repairs		7,190,978
Total Expenditures		**169,522,748**
Other Financing Sources		
Bond Issuance		75,000,000
Premiums on Bonds Sold		11,250,000
Transfer From Designated General Fund Balance		27,935,234
Total Other Financing Sources		**114,185,234**
Net Change Fund Balance		**$ (51,733,776)**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - ED-SPLOST PROCEEDS BUDGET
FISCAL YEAR 2023-24 BUDGET

Revenue			
Local Funding - Ed-SPLOST Collections			$ 56,949,896
Investment Earnings			1,718,391
Total Revenue			**58,668,287**
Expenditures			
Renovations			
Sequoyah HS Family and Consumer Science Lab Renov.	$	40,000	
District Wide Interior LED Lighting Replacement		4,000,000	
District Wide Repairs and Renovations		6,000,000	10,040,000
Technology			
Infrastructure Improvements	$	2,000,000	
Firewall and Virtual Desktop Improvements		2,600,000	
New/Replacement Devices for Students and Staff		4,675,000	9,275,000
Total Expenditures			**19,315,000**
Other Financing Uses			
Transfer to Debt Service			(25,425,105)
Total Other Financing Uses			**(25,425,105)**
Net Change Fund Balance			**$ 13,928,182**

CHEROKEE COUNTY SCHOOL DISTRICT
Ed- SPLOST 2022-2027
PROJECTED COLLECTIONS

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

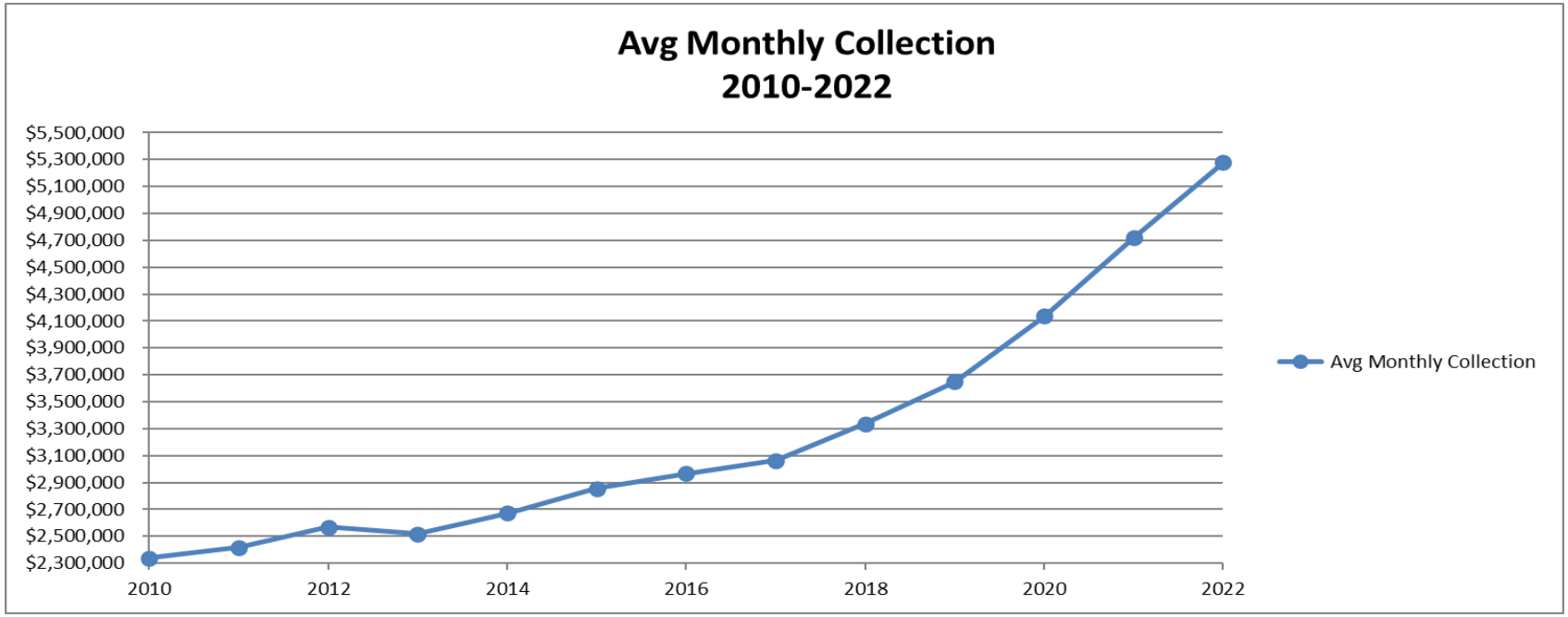
CHEROKEE COUNTY SCHOOL DISTRICT
Ed-SPLOST (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH MARCH 31, 2023

REPORTING MONTH	60 MONTH COLLECTION MONTH	PERIOD	PROJECTED COLLECTIONS	ACTUAL COLLECTIONS	DIFFERENCE ACTUAL AND PROJECTED COLLECTIONS
November 2022	**October 2022**	**1**	$ 4,636,009	$ 5,328,786	$ 692,777
December 2022	**November 2022**	**2**	4,807,242	5,405,654	598,412
January 2023	**December 2022**	**3**	5,104,524	6,617,076	1,512,552
February 2023	**January 2023**	**4**	4,824,820	4,852,679	27,859
March 2023	**February 2023**	**5**	4,062,238	4,697,475	635,237
			$ 23,434,833	$ 26,901,670	$ 3,466,837

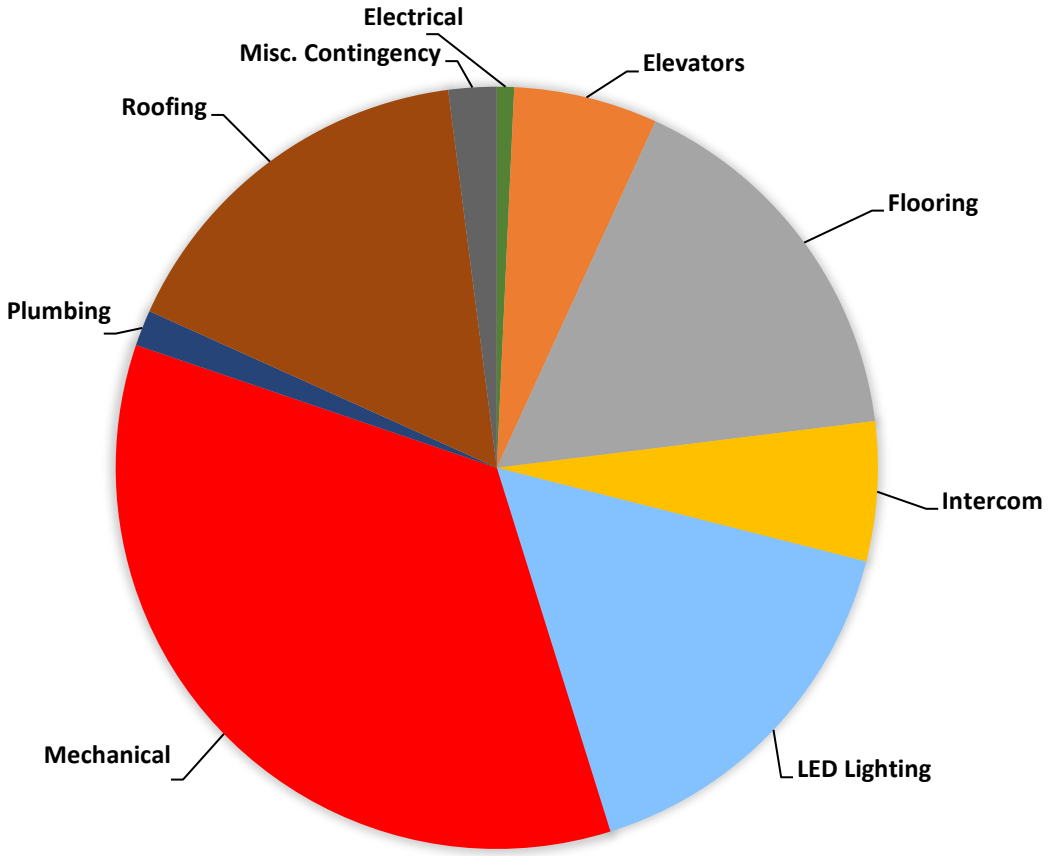
REVIEW OF HISTORICAL ED-SPLOST RECEIPTS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	2,442,747	2,769,175	3,046,673	3,063,568	3,175,864	3,574,420	3,599,489	3,719,194	3,875,740	4,145,833	4,457,712	5,256,507	5,946,714	6,617,076
February	2,351,940	2,151,326	2,361,497	2,269,305	2,322,123	2,582,194	2,557,703	2,690,919	2,974,362	3,278,360	3,457,342	4,120,037	4,611,391	4,852,679
March	2,112,848	2,238,054	2,351,696	2,563,313	2,351,488	2,529,255	2,601,849	2,642,101	2,610,220	3,135,700	3,283,286	3,874,440	4,646,103	4,697,475
April	2,481,825	2,374,900	2,577,290	2,428,310	2,627,301	2,677,568	3,008,167	2,997,418	3,482,968	3,559,057	3,504,562	4,655,922	5,299,759	
May	2,335,399	2,342,849	2,287,593	2,381,702	2,610,010	2,859,845	2,857,397	2,974,744	3,174,263	3,717,585	3,609,128	4,656,310	5,240,222	
June	2,504,521	2,387,487	2,818,714	2,454,181	2,699,208	2,866,891	2,955,324	3,109,054	3,361,741	3,800,003	4,030,403	4,748,616	5,425,480	
July	2,336,803	2,481,425	2,622,220	2,427,504	2,721,372	2,938,783	3,076,205	3,049,027	3,476,763	3,621,310	4,125,359	4,919,197	5,488,700	
August	2,369,606	2,598,259	2,615,861	2,510,633	2,782,520	2,954,492	3,021,630	3,318,077	3,479,906	3,871,832	4,146,043	4,931,357	5,448,418	
September	2,473,608	2,526,744	2,566,788	2,605,298	2,684,587	2,869,196	2,882,723	3,019,841	3,380,345	3,627,866	6,095,125 *	4,730,696	5,291,567	
October	2,245,568	2,473,973	2,511,420	2,493,932	2,706,244	2,754,073	3,000,521	3,113,497	3,108,962	3,587,669	4,013,861	4,672,519	5,219,103	
November	2,216,851	2,329,529	2,480,590	2,428,645	2,574,209	2,734,219	3,005,831	2,927,362	3,627,964	3,698,684	4,492,844	4,807,242	5,328,786	
December	2,183,962	2,312,919	2,567,922	2,602,645	2,828,394	2,930,681	3,044,250	3,193,785	3,499,055	3,760,601	4,419,500	5,233,984	5,405,654	
Total	**$28,055,678**	**$28,986,639**	**$30,808,264**	**$30,229,035**	**$32,083,319**	**$34,271,617**	**$35,611,089**	**$36,755,018**	**$40,052,288**	**$43,804,501**	**$49,635,165**	**$56,606,827**	**$63,351,897**	**$16,167,230**
Avg Collection/M	***$2,337,973***	***$2,415,553***	***$2,567,355***	***$2,519,086***	***$2,673,610***	***$2,855,968***	***$2,967,591***	***$3,062,918***	***$3,337,691***	***$3,650,375***	***$4,136,264***	***$4,717,236***	***$5,279,325***	***$5,389,077***
Annual Growth R	**-0.40%**	**3.32%**	**6.28%**	**-1.88%**	**6.13%**	**6.82%**	**3.91%**	**3.21%**	**8.97%**	**9.37%**	**13.31%**	**14.05%**	**11.92%**	**2.08%**

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



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



Category		Amount
Electrical	$	180,000
Elevators	$	1,506,160
Flooring	$	3,995,978
Intercom	$	1,460,000
LED Lighting	$	4,000,000
Mechanical	$	8,642,153
Plumbing	$	375,000
Roofing	$	4,000,000
Misc. Contingency	$	502,966
Total Projected Expenditures		$24,662,257

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND - TOTAL BUDGET
FISCAL YEAR 2023-24 BUDGET

Revenue		
Local Sources		
1.5 Mill from Property Tax for Debt Service	$ 19,420,340	
Property Tax Collections from Previous Years	49,183	$ 19,469,523
Investment Earnings		
Interest Earned	$ 117,538	
Sinking Fund Earnings (Series 2010B Bonds)	1,068,480	1,186,018
Miscellaneous Revenues		
IRS Subsidies (Series 2009B and Series 2010B Bonds)		2,936,976
TOTAL REVENUE		**23,592,517**
Expenditures		
Debt Service Function 5100:		
Bond Principal Payable	$ 26,975,000	
Bond Interest Payable	17,870,445	
Paying Agents Fees	15,345	44,860,790
TOTAL EXPENDITURES		**44,860,790**
Other Financing Sources		
Ed-SPLOST Collection Transfer from Building Fund		25,425,105
TOTAL OTHER FINANCING SOURCES		**25,425,105**
NET CHANGE FUND BALANCE		**4,156,832**
Fund Balance - Beginning		**57,652,752**
Fund Balance - Ending		**$ 61,809,584**

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE PAYMENTS BY BOND ISSUE
FISCAL YEAR 2023-24 BUDGET

	Payment Date 8/1/2023	Payment Date 2/1/2024
Paying Agent: Regions Bank		
2009B Interest*	1,419,806	1,419,806
Principal	-	-
2010B Interest*	1,126,747	1,126,747 **
Principal	-	-
2014A Interest	443,088	373,213
Principal	2,795,000	-
2014B Interest	548,250	415,250
Principal	5,320,000	-
2015 Interest	2,393,625	2,393,625
Principal	-	5,740,000
2016 Interest	328,000	-
Principal	13,120,000	-
2017 Interest	444,894	444,894
Principal	-	-
2018 Interest	992,125	992,125
Principal	-	-
2020 Interest	763,750	763,750
Principal	-	-
2022 Interest	740,375	740,375
Principal	-	-
TOTAL PAYMENT	**$ 30,435,660**	**$ 14,409,785**

*Does NOT include federal subsidies on the Series 2009B BABs or the Series 2010B QSCBs because they are subject to Congressional appropriation annually. The District anticipates receiving a federal subsidy payment totaling $461,153 on August 1, 2023 and February 1, 2024 for the Series 2009B BABs and $1,007,335 on August 1, 2023 and February 1, 2024 for the Series 2010B QSCBs.

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

CHEROKEE COUNTY SCHOOL DISTRICT
PROJECTED DEBT SERVICE FUND BALANCE
FISCAL YEAR 2023-24 BUDGET

The following chart shows the scheduled debt service payments, the Ed-SPLOST income projected (assuming a 1% annual growth and continued voter renewals), projected property tax and IRS subsidy revenue, and the fund balance that would grow as a result. This also assumes debt service payments as currently scheduled, except for the 2014A Series bonds which are anticipated to be defeased in FY2025. Higher payments would eliminate more principal and reduce interest payments accordingly.

FISCAL YEAR	DEBT OUTSTANDING (PRINCIPAL + INTEREST)	PROJECTED Ed-SPLOST COLLECTIONS IN BUILDING FUND	CURRENT ED-SPLOST COLLECTIONS EXPENDED	TRANSFER Ed-SPLOST COLLECTIONS TO DEBT SERVICE FUND	PROJECTED PROPERTY TAX COLLECTIONS	PROJECTED SUBSIDY REVENUES	PROJECTED FUND BALANCE
Beginning Fund Balance							
Debt Service Fund 6/30/2023							$57,652,752
2023-24	(44,845,445)	56,949,896	(31,524,791)	25,425,105	19,420,340	2,936,976	60,589,728
2024-25	(46,260,241)	58,088,894	(31,248,993)	26,839,901	19,420,340	2,803,945	63,393,673
2025-26	(57,841,917)	59,250,672	(20,829,095)	38,421,577	19,420,340	2,548,750	65,942,423
2026-27	(47,647,183)	60,435,685	(32,208,842)	28,226,843	19,420,340	2,323,876	68,266,299
2027-28	(64,557,387)	61,040,042	(15,902,995)	45,137,047	19,420,340	1,698,791	69,965,090
2028-29	(53,233,272)	61,650,442	(27,837,510)	33,812,932	19,420,340	588,208	70,553,298
2029-30	(35,368,339)	62,266,946	(46,318,947)	15,947,999	19,420,340	-	70,553,298
2030-31	(35,349,839)	62,889,615	(46,960,116)	15,929,499	19,420,340	-	70,553,298
2031-32	(30,069,926)	63,518,511	(52,868,925)	10,649,586	19,420,340	-	70,553,298
2032-33	(25,816,813)	64,153,696	(57,757,223)	6,396,473	19,420,340	-	70,553,298
2033-34	(11,911,350)	64,795,233	(64,795,233)	-	19,420,340	-	78,062,288
TOTAL	($452,901,712)	$675,039,632	($428,252,670)	$246,786,962	$213,623,740	$12,900,546	$324,849,250

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2023-24 BUDGET

Series 2009B

Dates	Principal	Interest	BABs Subsidy[1]	Net Debt Service
8/1/2023		1,419,806	(461,153)	958,653
2/1/2024		1,419,806	(461,153)	958,653
8/1/2024	13,955,000	1,419,806	(461,153)	14,913,653
2/1/2025	-	1,010,227	(328,122)	682,105
8/1/2025	12,815,000	1,010,227	(328,122)	13,497,105
2/1/2026	-	634,107	(205,958)	428,149
8/1/2026	9,785,000	634,107	(205,958)	10,213,149
2/1/2027	-	346,917	(112,679)	234,238
8/1/2027	6,810,000	346,917	(112,679)	7,044,238
2/1/2028	-	147,044	(47,760)	99,284
8/1/2028	5,010,000	147,044	(47,760)	5,109,284
2/1/2029				
8/1/2029				
2/1/2030				
8/1/2030				
2/1/2031				
8/1/2031				
2/1/2032				
8/1/2032				
2/1/2033				
8/1/2033				
Total	**48,375,000**	**8,536,008**	**(2,772,497)**	**54,138,511**

1. Assumes subsidy reduced by 7.2% through maturity.

Series 2010B (QSCBs)

Dates	Principal	Interest	Subsidy[1]	Appendix A	Appendix B	ISF Earnings	Net Debt Service
8/1/2023		1,126,747	(1,007,335)	-	(582,237)	(544,510)	(1,007,335)
2/1/2024		1,126,747	(1,007,335)	3,078,089	-	(523,970)	2,673,531
8/1/2024		1,126,747	(1,007,335)	-	(525,472)	(601,276)	(1,007,336)
2/1/2025		1,126,747	(1,007,335)	3,135,029	-	(580,910)	2,673,531
8/1/2025		1,126,747	(1,007,335)	-	(483,137)	(643,610)	(1,007,335)
2/1/2026		1,126,747	(1,007,335)	3,188,066	-	(633,947)	2,673,531
8/1/2026	375,000	1,126,747	(1,007,335)	-	(804,038)	(697,709)	(1,007,335)
2/1/2027	-	1,116,198	(997,904)	3,246,295	-	(681,628)	2,682,961
8/1/2027	18,190,000	1,116,198	(997,904)	-	(18,559,644)	(746,554)	(997,904)
2/1/2028	-	604,514	(540,448)	3,680,866	(604,514)		3,140,418
8/1/2028	21,490,000	604,514	(540,448)		(22,094,514)		(540,448)
2/1/2029							
8/1/2029							
2/1/2030							
8/1/2030							
2/1/2031							
8/1/2031							
2/1/2032							
8/1/2032							
2/1/2033							
8/1/2033							
Total	**40,055,000**	**11,328,653**	**(10,128,049)**	**16,328,345**	**(43,653,556)**	**(5,654,114)**	**8,276,279**

1. Assumes subsidy reduced by 7.2% through maturity.

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2023-24 BUDGET

Series 2014A				Series 2014B			
Dates	**Principal**	**Interest**	**Debt Service**	**Dates**	**Principal**	**Interest**	**Debt Service**
8/1/2023	2,795,000	443,088	3,238,088	8/1/2023	5,320,000	548,250	5,868,250
2/1/2024	-	373,213	373,213	2/1/2024	-	415,250	415,250
8/1/2024	2,100,000	373,213	2,473,213	8/1/2024	6,810,000	415,250	7,225,250
2/1/2025	-	320,713	320,713	2/1/2025	-	245,000	245,000
8/1/2025	1,245,000	320,713	1,565,713	8/1/2025	9,800,000	245,000	10,045,000
2/1/2026	-	289,588	289,588	2/1/2026			
8/1/2026	-	289,588	289,588	8/1/2026			
2/1/2027	-	289,588	289,588	2/1/2027			
8/1/2027	-	289,588	289,588	8/1/2027			
2/1/2028	-	289,588	289,588	2/1/2028			
8/1/2028	-	289,588	289,588	8/1/2028			
2/1/2029	-	289,588	289,588	2/1/2029			
8/1/2029	2,445,000	289,588	2,734,588	8/1/2029			
2/1/2030	-	228,463	228,463	2/1/2030			
8/1/2030	2,565,000	228,463	2,793,463	8/1/2030			
2/1/2031	-	164,338	164,338	2/1/2031			
8/1/2031	2,690,000	164,338	2,854,338	8/1/2031			
2/1/2032	-	113,900	113,900	2/1/2032			
8/1/2032	2,790,000	113,900	2,903,900	8/1/2032			
2/1/2033	-	58,100	58,100	2/1/2033			
8/1/2033	2,905,000	58,100	2,963,100	8/1/2033			
Total	**19,535,000**	**5,277,246**	**24,812,246**	**Total**	**21,930,000**	**1,868,750**	**23,798,750**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2023-24 BUDGET

Series 2015			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2023	-	2,393,625	2,393,625
2/1/2024	5,740,000	2,393,625	8,133,625
8/1/2024	-	2,250,125	2,250,125
2/1/2025	6,975,000	2,250,125	9,225,125
8/1/2025	-	2,075,750	2,075,750
2/1/2026	13,930,000	2,075,750	16,005,750
8/1/2026	-	1,727,500	1,727,500
2/1/2027	19,080,000	1,727,500	20,807,500
8/1/2027	-	1,250,500	1,250,500
2/1/2028	23,105,000	1,250,500	24,355,500
8/1/2028	-	697,875	697,875
2/1/2029	5,040,000	697,875	5,737,875
8/1/2029	-	571,875	571,875
2/1/2030	5,295,000	571,875	5,866,875
8/1/2030	-	439,500	439,500
2/1/2031	5,570,000	439,500	6,009,500
8/1/2031	-	300,250	300,250
2/1/2032	5,855,000	300,250	6,155,250
8/1/2032	-	153,875	153,875
2/1/2033	6,155,000	153,875	6,308,875
8/1/2033			
Total	**96,745,000**	**23,721,750**	**120,466,750**

Series 2016			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2023	13,120,000	328,000	13,448,000
2/1/2024			
8/1/2024			
2/1/2025			
8/1/2025			
2/1/2026			
8/1/2026			
2/1/2027			
8/1/2027			
2/1/2028			
8/1/2028			
2/1/2029			
8/1/2029			
2/1/2030			
8/1/2030			
2/1/2031			
8/1/2031			
2/1/2032			
8/1/2032			
2/1/2033			
8/1/2033			
Total	**13,120,000**	**328,000**	**13,448,000**

Series 2017			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2023	-	444,894	444,894
2/1/2024	-	444,894	444,894
8/1/2024	-	444,894	444,894
2/1/2025	-	444,894	444,894
8/1/2025	-	444,894	444,894
2/1/2026	5,265,000	444,894	5,709,894
8/1/2026	-	313,269	313,269
2/1/2027	5,530,000	313,269	5,843,269
8/1/2027	-	175,019	175,019
2/1/2028	5,815,000	175,019	5,990,019
8/1/2028	-	29,644	29,644
2/1/2029	295,000	29,644	324,644
8/1/2029	-	22,269	22,269
2/1/2030	300,000	22,269	322,269
8/1/2030	-	14,769	14,769
2/1/2031	295,000	14,769	309,769
8/1/2031	-	10,344	10,344
2/1/2032	325,000	10,344	335,344
8/1/2032	-	5,469	5,469
2/1/2033	350,000	5,469	355,469
8/1/2033			
Total	**18,175,000**	**3,810,930**	**21,985,930**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2023-24 BUDGET

Series 2018			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2023	-	992,125	992,125
2/1/2024	-	992,125	992,125
8/1/2024	-	992,125	992,125
2/1/2025	-	992,125	992,125
8/1/2025	-	992,125	992,125
2/1/2026	-	992,125	992,125
8/1/2026	-	992,125	992,125
2/1/2027	-	992,125	992,125
8/1/2027	-	992,125	992,125
2/1/2028	-	992,125	992,125
8/1/2028	-	992,125	992,125
2/1/2029	-	992,125	992,125
8/1/2029	7,180,000	992,125	8,172,125
2/1/2030	-	812,625	812,625
8/1/2030	7,540,000	812,625	8,352,625
2/1/2031	-	624,125	624,125
8/1/2031	7,920,000	624,125	8,544,125
2/1/2032	-	426,125	426,125
8/1/2032	8,315,000	426,125	8,741,125
2/1/2033	-	218,250	218,250
8/1/2033	8,730,000	218,250	8,948,250
Total	**39,685,000**	**17,059,875**	**56,744,875**

Series 2020			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2023	-	763,750	763,750
2/1/2024	-	763,750	763,750
8/1/2024	-	763,750	763,750
2/1/2025	-	763,750	763,750
8/1/2025	-	763,750	763,750
2/1/2026	-	763,750	763,750
8/1/2026	-	763,750	763,750
2/1/2027	-	763,750	763,750
8/1/2027	-	763,750	763,750
2/1/2028	-	763,750	763,750
8/1/2028	-	763,750	763,750
2/1/2029	5,515,000	763,750	6,278,750
8/1/2029	-	625,875	625,875
2/1/2030	5,800,000	625,875	6,425,875
8/1/2030	-	480,875	480,875
2/1/2031	6,095,000	480,875	6,575,875
8/1/2031	-	328,500	328,500
2/1/2032	6,405,000	328,500	6,733,500
8/1/2032	-	168,375	168,375
2/1/2033	6,735,000	168,375	6,903,375
8/1/2033			
Total	**30,550,000**	**12,372,250**	**42,922,250**

Series 2022			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2023	-	740,375	740,375
2/1/2024	-	740,375	740,375
8/1/2024	-	740,375	740,375
2/1/2025	-	740,375	740,375
8/1/2025	-	740,375	740,375
2/1/2026	-	740,375	740,375
8/1/2026	-	740,375	740,375
2/1/2027	-	740,375	740,375
8/1/2027	-	740,375	740,375
2/1/2028	-	740,375	740,375
8/1/2028	-	740,375	740,375
2/1/2029	8,105,000	740,375	8,845,375
8/1/2029	-	537,750	537,750
2/1/2030	8,510,000	537,750	9,047,750
8/1/2030	-	325,000	325,000
2/1/2031	8,935,000	325,000	9,260,000
8/1/2031	-	101,625	101,625
2/1/2032	4,065,000	101,625	4,166,625
8/1/2032	-	-	-
2/1/2033	-	-	-
8/1/2033	-	-	-
Total	**29,615,000**	**10,813,250**	**40,428,250**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2023-24 BUDGET

Aggregate Debt Service				Annual Debt Service - 6/30		Annual IRS Subsidies -6/30	
Dates	**Principal**	**Gross Interest**	**Gross Debt Service**	**Dates**	**Gross Debt Service**	**Dates**	**Subsidies**
8/1/2023	21,235,000	9,200,660	30,435,660				
2/1/2024	5,740,000	8,669,785	14,409,785	6/30/2024	44,845,445	6/30/2024	(2,936,976)
8/1/2024	22,865,000	8,526,285	31,391,285				
2/1/2025	6,975,000	7,893,956	14,868,956	6/30/2025	46,260,241	6/30/2025	(2,803,945)
8/1/2025	23,860,000	7,719,581	31,579,581				
2/1/2026	19,195,000	7,067,336	26,262,336	6/30/2026	57,841,917	6/30/2026	(2,548,750)
8/1/2026	10,160,000	6,587,461	16,747,461				
2/1/2027	24,610,000	6,289,722	30,899,722	6/30/2027	47,647,183	6/30/2027	(2,323,876)
8/1/2027	25,000,000	5,674,472	30,674,472				
2/1/2028	28,920,000	4,962,915	33,882,915	6/30/2028	64,557,387	6/30/2028	(1,698,791)
8/1/2028	34,605,000	4,264,915	38,869,915				
2/1/2029	10,850,000	3,513,357	14,363,357	6/30/2029	53,233,272	6/30/2029	(588,208)
8/1/2029	18,135,000	3,039,482	21,174,482				
2/1/2030	11,395,000	2,798,857	14,193,857	6/30/2030	35,368,339	6/30/2030	-
8/1/2030	19,040,000	2,301,232	21,341,232				
2/1/2031	11,960,000	2,048,607	14,008,607	6/30/2031	35,349,839	6/30/2031	-
8/1/2031	14,675,000	1,529,182	16,204,182				
2/1/2032	12,585,000	1,280,744	13,865,744	6/30/2032	30,069,926	6/30/2032	-
8/1/2032	11,105,000	867,744	11,972,744				
2/1/2033	13,240,000	604,069	13,844,069	6/30/2033	25,816,813	6/30/2033	-
8/1/2033	11,635,000	276,350	11,911,350				
				6/30/2034	11,911,350	6/30/2034	-
Total	**357,785,000**	**95,116,712**	**452,901,712**	**Total**	**452,901,712**	**Total**	**(12,900,546)**

SPECIAL REVENUE FUNDS
FEDERAL/STATE/COMPETITIVE GRANTS
FISCAL YEAR 2023-24 BUDGET
(Estimated Grant Award for Budget Purposes)

	TOTAL GRANTS	TITLE I	TITLE II	TITLE III	TITLE IV	TITLE VI-B	JUNIOR ROTC	HEAD START	PERKINS	FEDERAL PRESCHOOL	GA LOTTERY PRE K	ARPA FUNDS
REVENUE												
State Revenue	$ 966,616	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 966,616	$ -
Federal Revenue	34,683,676	5,732,188	1,097,212	460,000	364,365	8,053,545	427,029	638,801	251,683	214,444	-	17,444,409
TOTAL REVENUE	**35,650,292**	**5,732,188**	**1,097,212**	**460,000**	**364,365**	**8,053,545**	**427,029**	**638,801**	**251,683**	**214,444**	**966,616**	**17,444,409**
EXPENDITURES												
Instructional Services	23,040,667	4,049,521	-	121,000	13,494	3,113,079	1,266,507	638,801	212,528	5,000	1,152,169	12,468,568
Pupil Services	8,911,315	409,379	-	67,500	263,769	4,813,682	-	-	-	17,000	-	3,339,985
Imp. Of Instructional Svcs.	877,071	-	-	257,000	35,697	908	-	-	-	-	-	583,466
Instructional Staff Training	2,358,070	941,237	910,000	14,000	51,405	539	-	-	37,500	-	-	403,389
Federal Grant Administration	342,242	296,777	-	500	-	-	-	-	1,655	-	-	43,310
School Administration	13,209	13,209	-	-	-	-	-	-	-	-	-	-
Maint. & Operations of Plant	593,502	-	-	-	-	-	-	-	-	-	-	593,502
Student Transportation Svcs.	592,591	22,065	-	-	-	125,337	-	-	-	433,000	-	12,189
Support Services - Central	187,212	-	187,212	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**36,915,879**	**5,732,188**	**1,097,212**	**460,000**	**364,365**	**8,053,545**	**1,266,507**	**638,801**	**251,683**	**455,000**	**1,152,169**	**17,444,409**
OTHER FINANCING SOURCES												
Transfers from General Fund	1,265,587	-	-	-	-	-	839,478	-	-	240,556	185,553	-
TOTAL FINANCING SOURCES	**1,265,587**	**-**	**-**	**-**	**-**	**-**	**839,478**	**-**	**-**	**240,556**	**185,553**	**-**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2023-24 BUDGET

TITLE I

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	2,231,089	-	-	-	-	-	-	-	-	-	**2,231,089**
511300	SUBSTITUTE FOR CERTIFIED EMPS	33,050	-	-	197,812	-	-	-	-	-	-	**230,862**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	66,220	-	-	-	-	-	-	**66,220**
513100	SUMMER SCHOOL ADMIN SALARIES	-	-	-	-	-	-	7,920	-	-	-	**7,920**
514000	SALARIES AIDES AND PARAPROS	113,620	-	-	-	-	-	-	-	-	-	**113,620**
514200	SUMMER SCHOOL SUPPORT STAFF SALARY	-	-	-	-	-	-	2,880	-	-	-	**2,880**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	252,837	-	-	-	-	-	-	-	-	**252,837**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	10,000	-	**10,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	419,063	214,559	-	-	-	-	-	**633,622**
519900	SALARIES OTHER	34,072	2,976	-	1,200	-	-	-	-	-	-	**38,248**
520000	BENEFITS	1,289,658	112,243	-	174,792	74,070	-	2,409	-	765	-	**1,653,937**
530000	PURCHASED PROFESSIONAL SERV	40,424	-	-	32,000	-	-	-	-	-	-	**72,424**
543200	REPS AND MAINT TECHNOLOGY	8,049	-	-	-	-	-	-	-	-	-	**8,049**
553200	WEB-BASED SUBS & LICENSE	87,110	-	-	30	-	-	-	-	-	-	**87,140**
558000	TRAVEL-REGULAR PROGRAMS EMPS	7,500	-	-	5,000	3,000	-	-	-	-	-	**15,500**
561000	SUPPLIES S/W AND SPECIAL ALLOT	88,509	32,373	-	3,450	3,000	-	-	-	-	-	**127,332**
561100	SUPPLIES TECHNOLOGY RELATED	3,000	2,000	-	1,070	500	-	-	-	-	-	**6,570**
561500	EXPENDABLE EQUIPT	4,952	2,950	-	-	-	-	-	-	-	-	**7,902**
562000	NATURAL GAS, GAS AND FUEL	-	-	-		-	-	-	-	11,300	-	**11,300**
564200	BOOKS AND PERIODICALS	108,488	4,000	-	8,000	-	-	-	-	-	-	**120,488**
581000	DUES AND FEES	-	-	-	32,600	648	-	-	-	-	-	**33,248**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	1,000	-	-	-	-	**1,000**
Grand Total Title I		**4,049,521**	**409,379**	**-**	**941,237**	**295,777**	**1,000**	**13,209**	**-**	**22,065**	**-**	**5,732,188**

TITLE II

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	225,000	-	-	-	-	-	10,000	**235,000**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	80,000	-	-	-	-	-	10,000	**90,000**
519900	SALARIES OTHER	-	-	-	300,000	-	-	-	-	-	61,500	**361,500**
520000	BENEFITS	-	-	-	120,000	-	-	-	-	-	39,928	**159,928**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	72,000	-	-	-	-	-	-	**72,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	-	-	-	-	-	-	23,000	**23,000**
561200	PURCHASE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	33,284	**33,284**
564200	BOOKS AND PERIODICALS	-	-	-	100,000	-	-	-	-	-	-	**100,000**
581000	DUES AND FEES	-	-	-	13,000	-	-	-	-	-	9,500	**22,500**
Grand Total Title II		**-**	**-**	**-**	**910,000**	**-**	**-**	**-**	**-**	**-**	**187,212**	**1,097,212**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2023-24 BUDGET

TITLE III

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	7,000	-	-	-	-	-	-	**7,000**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	43,000	-	-	-	-	-	-	-	-	**43,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	174,000	-	-	-	-	-	-	-	**174,000**
519900	SALARIES OTHER	27,000	-	5,000	-	-	-	-	-	-	-	**32,000**
520000	BENEFITS	6,000	24,000	77,000	1,500	-	-	-	-	-	-	**108,500**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	5,000	-	-	-	-	-	-	**5,000**
553200	WEB-BASED SUBS & LICENSE	83,000	-	-	-	-	-	-	-	-	-	**83,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	500	1,000	-	-	-	-	-	-	-	**1,500**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	500	500	-	-	-	-	-	**1,000**
564200	BOOKS AND PERIODICALS	5,000	-	-	-	-	-	-	-	-	-	**5,000**
Grand Total Title III		**121,000**	**67,500**	**257,000**	**14,000**	**500**	**-**	**-**	**-**	**-**	**-**	**460,000**

TITLE IV

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	7,896	-	-	-	-	-	-	**7,896**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	169,819	-	-	-	-	-	-	-	-	**169,819**
519900	SALARIES OTHER	-	2,570	33,160	-	-	-	-	-	-	-	**35,730**
522000	BENEFITS	-	86,880	2,537	604	-	-	-	-	-	-	**90,021**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	34,000	-	-	-	-	-	-	**34,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	4,500	-	6,905	-	-	-	-	-	-	**11,405**
561000	SUPPLIES S/W AND SPECIAL ALLOT	9,494	-	-	-	-	-	-	-	-	-	**9,494**
581000	DUES AND FEES	4,000	-	-	2,000	-	-	-	-	-	-	**6,000**
Grand Total Title IV		**13,494**	**263,769**	**35,697**	**51,405**	**-**	**-**	**-**	**-**	**-**	**-**	**364,365**

TITLE VI-B

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
514000	SALARIES AIDES AND PARAPROS	2,003,102	-	843	-	-	-	-	-	-	-	**2,003,945**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	61,740	-	**61,740**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	3,140,700	-	-	-	-	-	-	-	-	**3,140,700**
520000	BENEFITS	1,109,977	1,321,585	65	-	-	-	-	-	9,600	-	**2,441,227**
530000	PURCHASED PROFESSIONAL SERV	-	344,028	-	-	-	-	-	-	7,000	-	**351,028**
543200	REPS AND MAINT TECHNOLOGY	-	170	-	-	-	-	-	-	-	-	**170**
553200	WEB-BASED SUBS & LICENSE	-	7,199	-	-	-	-	-	-	-	-	**7,199**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	-	-	-	-	-	46,997	-	**46,997**
581000	DUES AND FEES	-	-	-	539	-	-	-	-	-	-	**539**
Grand Total Title VI-B		**3,113,079**	**4,813,682**	**908**	**539**	**-**	**-**	**-**	**-**	**125,337**	**-**	**8,053,545**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2023-24 BUDGET

Perkins

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	16,883	-	-	6,440	-	-	-	-	-	-	**23,323**
530000	PURCHASED PROFESSIONAL SERV	10,925	-	-	-	-	-	-	-	-	-	**10,925**
553200	WEB-BASED SUBS & LICENSE	42,054	-	-	-	-	-	-	-	-	-	**42,054**
558000	TRAVEL-REGULAR PROGRAMS EMPS	31,137	-	-	19,680	715	-	-	-	-	-	**51,532**
561500	EXPENDABLE EQUIP UNDER $5000	62,851	-	-	-	-	-	-	-	-	-	**62,851**
561600	EXPENDABLE EQUIPT COMPUTER	34,513	-	-	-	-	-	-	-	-	-	**34,513**
581000	DUES AND FEES	14,165	-	-	11,380	940	-	-	-	-	-	**26,485**
Grand Total Perkins		**212,528**	**-**	**-**	**37,500**	**1,655**	**-**	**-**	**-**	**-**	**-**	**251,683**

Junior ROTC Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	970,611	-	-	-	-	-	-	-	-	-	**970,611**
522000	BENEFITS	295,896	-	-	-	-	-	-	-	-	-	**295,896**
Grand Total ROTC		**1,266,507**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,266,507**

Ninth District Opportunity Head Start

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	14,238	-	-	-	-	-	-	-	-	-	**14,238**
514000	SALARIES AIDES AND PARAPROS	380,554	-	-	-	-	-	-	-	-	-	**380,554**
522000	BENEFITS	244,009	-	-	-	-	-	-	-	-	-	**244,009**
Grand Total Head Start		**638,801**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**638,801**

Federal Preschool Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	200,000	-	**200,000**
522000	BENEFITS	-	-	-	-	-	-	-	-	18,000	-	**18,000**
553200	WEB-BASED SUBS & LICENSE	-	7,000	-	-	-	-	-	-	-	-	**7,000**
561000	SUPPLIES S/W AND SPECIAL ALLOT	5,000	10,000	-	-	-	-	-	-	-	-	**15,000**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	215,000	-	**215,000**
Grand Total Federal Preschool		**5,000**	**17,000**	**-**	**-**	**-**	**-**	**-**	**-**	**433,000**	**-**	**455,000**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2023-24 BUDGET

Georgia Lottery Pre K Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511200	PREKINDERGARTEN TEACHER	455,166	-	-	-	-	-	-	-	-	-	**455,166**
514000	SALARIES AIDES AND PARAPROS	317,922	-	-	-	-	-	-	-	-	-	**317,922**
522000	BENEFITS	366,081	-	-	-	-	-	-	-	-	-	**366,081**
561000	SUPPLIES S/W AND SPECIAL ALLOT	10,000	-	-	-	-	-	-	-	-	-	**10,000**
581000	DUES AND FEES	3,000	-	-	-	-	-	-	-	-	-	**3,000**
Grand Total Georgia Lottery Pre K		**1,152,169**	-	-	-	-	-	-	-	-	-	**1,152,169**

ARPA

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2023-24 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	6,906,200	-	-	-	-	-	-	-	-	-	**6,906,200**
511300	SUBSTITUTE FOR CERTIFIED EMPS	150,000	-	-	149,469	-	-	-	-	-	-	**299,469**
514000	SALARIES AIDES AND PARAPROS	1,495,389	-	-	-	-	-	-	-	-	-	**1,495,389**
514100	SALARIES SECRETARIAL STAFF	-	-	-	-	40,000	-	-	-	-	-	**40,000**
516305	SALARIES SCHOOL NURSE	-	95,003	-	-	-	-	-	-	-	-	**95,003**
517300	SALARIES SECONDARY COUNSELOR	-	497,471	-	-	-	-	-	-	-	-	**497,471**
517400	SALARIES SCHOOL PSYCHOLOGIST	-	184,853	-	-	-	-	-	-	-	-	**184,853**
517600	SALARIES SCHOOL SOCIAL WORKER	-	74,231	-	-	-	-	-	-	-	-	**74,231**
517700	SALARIES SYSTEM NAVIGATOR	-	49,211	-	-	-	-	-	-	-	-	**49,211**
517800	SALARIES GRADUATION COACH	-	516,321	-	-	-	-	-	-	-	-	**516,321**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	5,000	-	**5,000**
518100	SALARIES POLICE OFFICERS	-	-	-	-	-	-	-	239,114	-	-	**239,114**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	798,216	375,464	-	-	-	-	-	-	-	**1,173,680**
519900	SALARIES OTHER	36,338	20,000	16,000	-	-	-	-	-	-	-	**72,338**
520000	BENEFITS	3,117,370	1,052,723	186,002	11,893	3,060	-	-	128,668	689	-	**4,500,405**
530000	PURCHASED PROFESSIONAL SERVICES	-	-	-	120,650	-	-	-	-	-	-	**120,650**
541000	WATER SEWER AND CLEANING SERVICES	-	-	-	-	-	-	-	225,720	-	-	**225,720**
553200	WEB-BASED SUBS & LICENSE	131,100	-	-	-	-	-	-	-	-	-	**131,100**
556100	TUITION TO OTHER GA LEAS	25,000	-	-	-	-	-	-	-	-	-	**25,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	38,656	3,000	26,167	250	-	-	-	-	-	**68,073**
561000	SUPPLIES S/W AND SPECIAL ALLOT	63,400	-	-	-	-	-	-	-	-	-	**63,400**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	6,500	-	**6,500**
564200	BOOKS AND PERIODICALS	543,771	-	-	-	-	-	-	-	-	-	**543,771**
581000	DUES AND FEES/GA VIRTUAL SCHOOL	-	13,300	3,000	95,210	-	-	-	-	-	-	**111,510**
Grand Total ARPA/CARES/ESSER		**12,468,568**	**3,339,985**	**583,466**	**403,389**	**43,310**	**-**	**-**	**593,502**	**12,189**	**-**	**17,444,409**
TOTAL BY FUNCTION		**23,040,667**	**8,911,315**	**877,071**	**2,358,070**	**341,242**	**1,000**	**13,209**	**593,502**	**592,591**	**187,212**	**36,915,879**

CHEROKEE COUNTY SCHOOL DISTRICT
OTHER FUNDS
FISCAL YEAR 2023-24 BUDGET

	Worker's Compensation Fund	Payroll Account	After School Program and Intramurals	TOTAL
Revenue				
Local Revenue	$ -	$ 1,695	$ 1,923,226	$ 1,924,921
Investment Earnings	5,632	-	-	5,632
Total Revenue	5,632	1,695	1,923,226	1,930,553
Expenditures				
General Administration				
Claims	591,078	-	-	591,078
Community Services Operations				
Salaries	-	-	1,795,811	1,795,811
Benefits	-	-	132,720	132,720
	-	-	1,928,531	1,928,531
Total Expenditures	591,078	-	1,928,531	2,519,609
Other Financing Sources				
Transfers from General Fund	550,000	-	5,305	555,305
Net Change Fund Balance	(35,446)	1,695	-	(33,751)
Fund Balances - Beginning	159,497	638,057	-	797,554
Fund Balances - Ending	$ 124,051	$ 639,752	$ -	$ 763,803

SCHOOL NUTRITION
BUDGET CONSIDERATIONS FY2023-24

No-cost meals ended SY22 – caused a decrease in SY23 participation

Elevated Reimbursement rates – extra .15 breakfast and .40 end with SY23

Employer share of SHBP premium increase starts January 2024

Staff meal price increase for SY24 – mandated by USDA

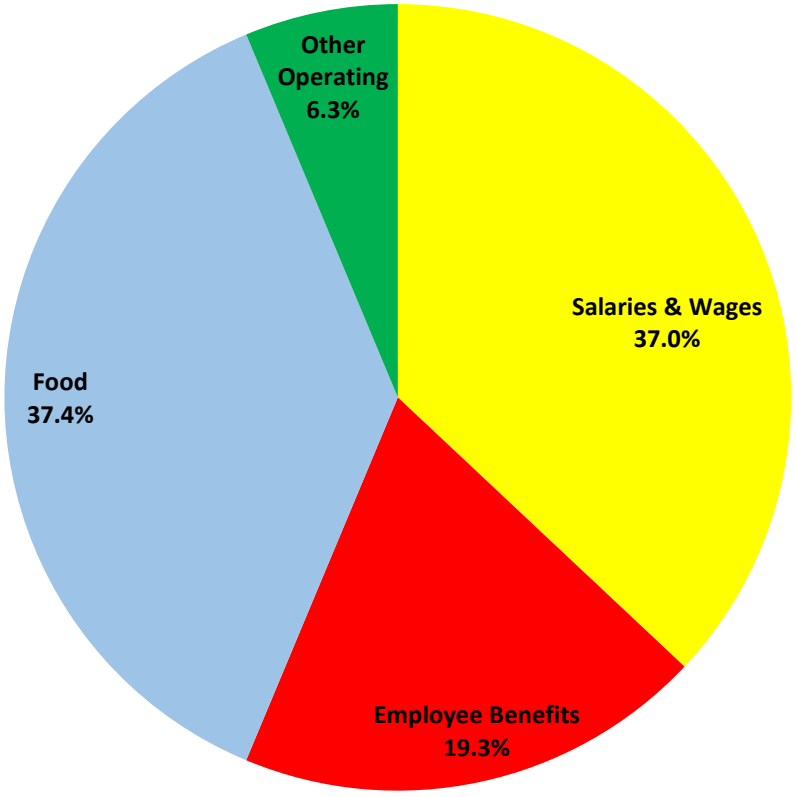




CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROGRAM
FISCAL YEAR 2023-24 BUDGET

OBJECT	ACCOUNT DESCRIPTION	2022-23 EST. ACTUAL	2023-24 PROPOSED
	REVENUE		
416110	DAILY SALES STUDENT LUNCH	$ 4,961,697	$ 5,274,661
416120	DAILY SALES STUDENT BREAKFAST	598,396	946,692
416210	SUPPLEMENTAL SALES	1,795,457	1,381,622
416220	ADULT SALES	295,842	294,462
419950	OTHER LOCAL REVENUES	8,000	-
	SUBTOTAL LOCAL REVENUE	**7,659,392**	**7,897,437**
435100	GRANTS (STATE ONLY)	513,056	699,764
	SUBTOTAL STATE REVENUE	**513,056**	**699,764**
445100	FED FUNDS EXCEPT BREAKFAST	8,645,234	7,178,712
445110	FEDERAL FUNDS BREAKFAST	2,868,289	2,065,292
445130	FEDERAL REIMB AFTER-SCHOOL SNACK	125,712	109,479
445210	FEDERAL GRANTS	800,000	-
449000	REVENUES ASSOCIATED WITH USDA	1,170,504	1,170,504
	SUBTOTAL FEDERAL REVENUE	**13,609,739**	**10,523,987**
415000	EARNINGS ON INVESTMENTS	15,000	25,000
	SUBTOTAL EARNINGS ON INVESTMENTS	**15,000**	**25,000**
	GRAND TOTAL REVENUE	**$ 21,797,187**	**$ 19,146,188**
	FIXED EXPENSES		
511400	SUBSTITUTE FOR CLASSIFIED EMP	$ 172,194	$ 150,000
514200	CLERICAL	223,344	232,556
518400	SALARIES LUNCHROOM CAFE	5,200,539	5,388,968
518403	SALARIES LUNCHROOM MONITORS	214,809	260,496
519000	OTHER MANAGEMENT PERSONNEL	354,853	390,915
519100	OTHER ADMINISTRATIVE PERSONNEL	1,499,991	1,560,409
520000	BENEFITS	3,663,420	4,177,192
	SUBTOTAL SALARIES/BENEFITS EXP.	**$ 11,329,150**	**$ 12,160,536**
	OPERATING EXPENSES		
530000	PURCHASED PROFESSIONAL SERVICES	$ 55,512	$ 20,000
541000	WATER, SEWER, AND CLEANING SVCS	12,366	30,000
543000	REPAIR AND MAINTENANCE	2,435	2,000
553000	COMMUNICATIONS, POSTAGE	500	500
558000	TRAVEL-REGULAR PROGRAMS	18,000	18,000
559500	OTHER PURCHASED SERVICE	55,000	55,000
561000	SUPPLIES S/W AND SPECIAL ALLO	722,155	723,000
561200	PURCHASE OF COMPUTER SOFTWARE	10,000	65,000
561500	EXPENDABLE EQUIP UNDER $5000	103,316	150,000
561600	EXPENDABLE EQUIPT COMPUTER	5,000	5,000
562000	NATURAL GAS, GAS AND FUEL	1,500	1,000
563000	FOOD EXPENSE	6,605,624	6,900,591
563500	FOOD ACQUISITIONS-USDA	1,170,504	1,170,504
564200	BOOKS AND PERIODICALS	1,440	2,000
573000	PURCHASE EQUIPMENT >$5000	1,222,270	250,000
581000	DUES AND FEES	40,000	40,000
589000	OTHER EXPENDITURES	70,000	100
	SUBTOTAL OPERATING EXPENDITURES	**10,095,622**	**9,432,695**
	GRAND TOTAL EXPENDITURES	**$ 21,424,772**	**$ 21,593,231**
	NET CHANGE FUND BALANCE	**$ 372,415**	**$ (2,447,043)**
	FUND BALANCE - BEGINNING	**17,955,787**	**18,328,202**
	FUND BALANCE - ENDING	**$ 18,328,202**	**$ 15,881,159**

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROPOSED EXPENDITURES
FISCAL YEAR 2023-24 BUDGET



Salaries & Wages	$	7,983,344
Employee Benefits		4,177,192
Food		8,071,095
Other Operating		1,361,600
	$	21,593,231

Total Percent Expended for Salaries and Benefits = 56.3%

SUMMARY OF MONTHLY COPIER LEASE PAYMENTS
2023-24

School/Sites	Monthly Lease Rate
Ace Academy	$ 313.00
Arnold Mill ES	429.14
Avery ES	548.86
Ball Ground ES	515.66
Bascomb ES	574.39
Boston ES	429.14
Bus Shop 1 & 2/Trans.	266.36
Carmel ES	548.86
Cherokee HS/CHS North	1,465.96
Clark Creek ES	668.58
Clayton ES	276.22
Creekland MS	541.19
Creekview HS	746.74
Ctl Whse./PrintShop	105.80
Dean Rusk MS	788.30
Educational Svcs/Tech	390.35
ET Booth MS	668.58
Etowah HS/Etowah East	1,290.84
Free Home ES	218.15
Freedom MS	548.86
FRP - C & I	374.65
FRP - Finance	156.49
FRP - Human Resources	156.50
FRP - School Ops	156.50
FRP - Supt.	94.85
Hasty ES	548.86
Hickory Flat ES	395.94
Holly Springs ES	548.86
Indian Knoll ES	573.73
Johnston ES	573.73
Johnston PreK	126.58
Joseph Knox ES	548.86
Liberty ES	607.77
Little River ES	763.43
Macedonia ES	395.94
Mill Creek MS	668.58
Mountain Road ES	395.94
Oak Grove ES	429.14
Ralph Bunche	94.85
River Ridge HS	988.08
RM Moore ES	454.01
School Nutrition	94.85
School Police	94.85
Sequoyah HS/SHS East	1,070.46
Sixes ES	548.86
Support Svcs/Maint.	200.65
Transition Academy	94.85
Teasley MS	702.62
Tippens	94.85
Woodstock ES	548.86
Woodstock HS	651.89
Woodstock MS	574.39
Total Monthly Copier Leases	**$ 25,065.40**

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2023-24

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
06	Ace Academy	Front Office Rm 22	DX C5840i	2YJ01896	$94.85	$0.00409	$0.04085	
06	Ace Academy	ACE Room T-1A	DX 4745i	25J05997	$61.65	$0.00380	N/A	**$313.00**
06	Ace Academy	Teacher Workroom 25	DX 4745i	25J06689	$61.65	$0.00380	N/A	
06	Ace Academy	Guidence Office Room #302	DX C5840i	2YJ00829	$94.85	$0.00409	$0.04085	
43	Arnold Mill ES	Media Ctr Prod Rm 508D	DX 6860i	3MJ01000	$119.72	$0.00304	N/A	
43	Arnold Mill ES	Media Ctr Prod Rm 508D	DX C5840i	2YJ01485	$94.85	$0.00409	$0.04085	**$429.14**
43	Arnold Mill ES	Office Workroom 517	DX C5840i	2YJ03224	$94.85	$0.00409	$0.04085	
43	Arnold Mill ES	Room 412	DX 6860i	3MJ00996	$119.72	$0.00304	N/A	
49	Avery ES	Admin A120	DX C5840i	2YJ01871	$94.85	$0.00409	$0.04085	
49	Avery ES	Media Center	DX C5840i	2YJ00810	$94.85	$0.00409	$0.04085	
49	Avery ES	Teacher Workroom 320	DX 6860i	3MJ00998	$119.72	$0.00304	N/A	**$548.86**
49	Avery ES	Teacher Workroom 222	DX 6860i	3MJ00933	$119.72	$0.00304	N/A	
49	Avery ES	Teacher Workroom 119	DX 6860i	3MJ00999	$119.72	$0.00304	N/A	
21	Ball Ground ES	Front Office Room A113	DX 4745i	25J07026	$61.65	$0.00380	N/A	
21	Ball Ground ES	Teacher Workroom 401	DX 6860i	3MJ00989	$119.72	$0.00304	N/A	
21	Ball Ground ES	Teacher Workroom 510	DX 6860i	3MJ00935	$119.72	$0.00304	N/A	**$515.66**
21	Ball Ground ES	Teacher Workroom 801	DX 6860i	3MJ00974	$119.72	$0.00304	N/A	
21	Ball Ground ES	Media Center	DX C5840i	2YJ01820	$94.85	$0.00409	$0.04085	
40	Bascomb ES	Front Office	DX C5840i	2YJ01866	$94.85	$0.00409	$0.04085	
40	Bascomb ES	Media Center M14	DX C5840i	2YJ01856	$94.85	$0.00409	$0.04085	
40	Bascomb ES	Room 712	DX 6870i	3ME00865	$128.23	$0.00304	N/A	**$574.39**
40	Bascomb ES	Room 712	DX 6870i	3ME00878	$128.23	$0.00304	N/A	
40	Bascomb ES	Workroom M15	DX 6870i	3ME00894	$128.23	$0.00304	N/A	
38	Boston ES	Front Office B19	DX C5840i	2YJ01226	$94.85	$0.00409	$0.04085	
38	Boston ES	Prod Rm Behind Off B7	DX C5840i	2YJ01910	$94.85	$0.00409	$0.04085	**$429.14**
38	Boston ES	E1	DX 6860i	3MJ00890	$119.72	$0.00304	N/A	
38	Boston ES	F Wing Workroom	DX 6860i	3MJ00828	$119.72	$0.00304	N/A	
42	BusShop1-Flt Maint	#1 Office	DX 527iFZ	23E01291	$54.93	$0.00430	N/A	
42	BusShop2-Directors Off	RM B2-13	DX C5840i	2YJ01827	$94.85	$0.00409	$0.04085	**$266.36**
05	Bus Shop 2/Bus Training	Mobile Classroom	DX 527iFZ	23E01439	$54.93	$0.00430	N/A	
05	Bus Shop 2 / Trans	Transportation Workroom	DX 4745i	25J07059	$61.65	$0.00380	N/A	
46	Carmel ES	Front Office	DX C5840i	2YJ01267	$94.85	$0.00409	$0.04085	
46	Carmel ES	Media Center	DX C5840i	2YJ01922	$94.85	$0.00409	$0.04085	
46	Carmel ES	Workroom 402A	DX 6860i	3MJ00902	$119.72	$0.00304	N/A	**$548.86**
46	Carmel ES	Workroom 404A	DX 6860i	3MJ00923	$119.72	$0.00304	N/A	
46	Carmel ES	Workroom 408A	DX 6860i	3MJ00907	$119.72	$0.00304	N/A	
58	FRP - Finance	Copy Room 1112	DX C5840i	2YJ01487	$94.84	$0.00409	$0.04085	**$156.49**
58	FRP - Finance	Copy Room 1112	DX 4745i	25J07156	$61.65	$0.00380	N/A	
58	FRP - HR	Copy Room 1211	DX 4745i	25J06726	$61.65	$0.00380	N/A	**$156.50**
58	FRP - HR	Office 1222	DX C5840i	2YJ02082	$94.85	$0.00409	$0.04085	
58	FRP-C & I/Ed Pgms	Copy Room 2217	DX 4745i	25J07071	$61.65	$0.00380	N/A	
58	FRP-C & I/Ed Pgms	Copy Room 2217	DX C5840i	2YJ02003	$94.85	$0.00409	$0.04085	
58	FRP-C&I - SpecEd	Copy Room 2112	DX 4745i	25J07041	$61.65	$0.00380	N/A	**$374.65**
58	FRP-C&I - SpecEd	Copy Room 2112	DX C5840i	2YJ01854	$94.85	$0.00409	$0.04085	
58	FRP-C&I - SpecEd	Room 2114	DX 4745i	25J07033	$61.65	$0.00380	N/A	
58	FRP - School Ops	ST 10	DX 4745i	25J07036	$61.65	$0.00380	N/A	**$156.50**
58	FRP - School Ops	ST 10	DX C5840i	2YJ01260	$94.85	$0.00409	$0.04085	
58	FRP - Supt	Copy Room 3111	DX C5840i	2YJ01255	$94.85	$0.00409	$0.04085	**$94.85**
26	School Police	Room 106	DX C5840i	2YJ01911	$94.85	$0.00409	$0.04085	**$94.85**
54	Ctl Whs/PShop	Print Shop	DX C5840i	2YJ01276	$105.80	$0.00409	$0.04085	**$105.80**

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#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
23	Cherokee HS North	Media Center	DX 4745i	25J06729	$61.65	$0.00380	N/A	
23	Cherokee HS North	Rm Team A-113	DX C5840i	2YJ00889	$94.84	$0.00409	$0.04085	
23	Cherokee HS North	Teacher Workroom 510	DX 6860i	3MJ00929	$119.73	$0.00304	N/A	
23	Cherokee HS North	Teacher Workroom 709	DX 6860i	3MJ00962	$119.73	$0.00304	N/A	
23	Cherokee HS North	Teacher Workroom 910	DX 6860i	3MJ00960	$119.73	$0.00304	N/A	
10	Cherokee HS	300 Hall Rm 302	DX 8786i	YFF03591	$144.59	$0.00285	N/A	
10	Cherokee HS	600 Hall, Rm 611	DX 4745i	25J06710	$61.65	$0.00380	N/A	
10	Cherokee HS	Athletic Office Rm 202	DX 527iFZ	23E00780	$54.93	$0.00430	N/A	**$1,465.96**
10	Cherokee HS	Counselor's Office, Rm010	DX 4745i	25J07038	$61.65	$0.00380	N/A	
10	Cherokee HS	Main Office, Rm 006	DX C5840i	2YJ01981	$94.84	$0.00409	$0.04085	
10	Cherokee HS	Media Center	DX 8786i	YFF03583	$144.59	$0.00285	N/A	
10	Cherokee HS	PS- Media Crr, Rm400J	DX 8786i	YFF03391	$144.59	$0.00285	N/A	
10	Cherokee HS	PS- Media Crr, Rm400J	DX C5840i	2YJ00867	$98.85	$0.00409	$0.04085	
10	Cherokee HS	300 Breakroom	DX 8786i	YFF03373	$144.59	$0.00285	N/A	
45	Clark Creek ES	Workroom #116	DX 6860i	3MJ00860	$119.72	$0.00304	N/A	
45	Clark Creek ES	Workroom #218	DX 6860i	3MJ00863	$119.72	$0.00304	N/A	
45	Clark Creek ES	Workroom #314	DX 6860i	3MJ00896	$119.72	$0.00304	N/A	**$668.58**
45	Clark Creek ES	Workroom #419	DX 6860i	3MJ00845	$119.72	$0.00304	N/A	
45	Clark Creek ES	Front Office	DX C5840i	2YJ01912	$94.85	$0.00409	$0.04085	
45	Clark Creek ES	MEDIA CENTER	DX C5840i	2YJ01873	$94.85	$0.00409	$0.04085	
25	Clayton ES	Front Office	DX C5840i	2YJ02076	$94.85	$0.00409	$0.04085	
25	Clayton ES	Media Center #172	DX 6860i	3MJ00980	$119.72	$0.00304	N/A	**$276.22**
25	Clayton ES	Teacher Workroom #128	DX 4745i	25J06688	$61.65	$0.00380	N/A	
19	Creekland MS	Teacher Workroom 402	DX 6870i	3ME00522	$128.23	$0.00304	N/A	
19	Creekland MS	Teacher Workroom 402	DX 6870i	3ME00516	$128.23	$0.00304	N/A	
19	Creekland MS	Teacher Workroom 609	DX 6870i	3ME00514	$128.23	$0.00304	N/A	**$541.19**
19	Creekland MS	Media Center	DX 4745i	25J05995	$61.65	$0.00380	N/A	
19	Creekland MS	Office Workroom A-13	DX C5840i	2YJ01407	$94.85	$0.00409	$0.04085	
14	Creekview HS	Media Center A26	DX C5840i	2YJ01892	$94.85	$0.00409	$0.04085	
14	Creekview HS	Stu Svcs Rm Team A-16	DX 4745i	25J07037	$61.65	$0.00380	N/A	
14	Creekview HS	COPY ROOM TEAM A-10	DX 8786i	YFF03365	$144.58	$0.00285	N/A	
14	Creekview HS	COPY ROOM ST2	DX 8786i	YFF03614	$144.58	$0.00285	N/A	**$746.74**
14	Creekview HS	COPY ROOM ST1	DX 8786i	YFF03587	$144.58	$0.00285	N/A	
14	Creekview HS	Copy Room Team A-10	DX C5840i	2YJ00803	$94.85	$0.00409	$0.04085	
14	Creekview HS	ST-1	DX 4745i	25J06693	$61.65	$0.00380	N/A	
16	Dean Rusk MS	Room 809	DX 6860i	3MJ01716	$119.72	$0.00304	N/A	
16	Dean Rusk MS	Room 1106	DX 6860i	3MJ01149	$119.72	$0.00304	N/A	
16	Dean Rusk MS	Room 2806	DX 6860i	3MJ01250	$119.72	$0.00304	N/A	
16	Dean Rusk MS	Room 2606	DX 6860i	3MJ00917	$119.72	$0.00304	N/A	**$788.30**
16	Dean Rusk MS	Front Office	DX C5840i	2YJ01306	$94.85	$0.00409	$0.04085	
16	Dean Rusk MS	Media Center	DX C5840i	2YJ01857	$94.85	$0.00409	$0.04085	
16	Dean Rusk MS	Room 2706	DX 6860i	3MJ01368	$119.72	$0.00304	N/A	
60	EdSvcsAnnex 1030 Keeter	Copy / Mail Room G29	DX C5840i	2YJ01505	$94.85	$0.00409	$0.04085	
60	EdSvcsAnnex 1020 Keeter	Copy Workroom H3	DX C5840i	2YJ00891	$94.85	$0.00409	$0.04085	**$390.35**
60	EdSvcsAnnex 1010 Keeter	Break Room I08	DX C5840i	2YJ00868	$94.85	$0.00409	$0.04085	
60	EdSvcsAnnex 1030 Keeter	Room G50	DX C5840i	2YJ01702	$105.80	$0.00409	$0.04085	
15	ET Booth MS	Teacher Workroom 1601	DX 6860i	3MJ01151	$119.72	$0.00304	N/A	
15	ET Booth MS	Teacher Workroom 1605	DX 6860i	mjj01731	$119.72	$0.00304	N/A	
15	ET Booth MS	Teacher Workroom 2501	DX 6860i	3MJ01259	$119.72	$0.00304	N/A	**$668.58**
15	ET Booth MS	Teacher Workroom 2505	DX 6860i	3MJ01254	$119.72	$0.00304	N/A	
15	ET Booth MS	Admin Area A113	DX C5840i	2YJ01925	$94.85	$0.00409	$0.04085	
15	ET Booth MS	Media Center M8	DX C5840i	2YJ01927	$94.85	$0.00409	$0.04085	

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11	Etowah HS	Copy Room 3204	DX 8786i	YFF03508	$144.58	$0.00285	N/A	
11	Etowah HS	Copy Room 7106	DX 8786i	YFF03346	$144.58	$0.00285	N/A	
11	Etowah HS	C Bldg., Room 3204	DX 8786i	YFF03385	$144.58	$0.00285	N/A	
11	Etowah HS	C Bldg., Room 3204	DX 8786i	YFF03341	$144.58	$0.00285	N/A	
11	Etowah HS	Media Center 3200	DX C5840i	2YJ01659	$94.85	$0.00409	$0.04085	
11	Etowah HS	Admin Rm 7101D	DX C5840i	2YJ02080	$94.85	$0.00409	$0.04085	
11	Etowah HS	Counseling Ofc Rm 3108F	DX 527iFZ	23E01292	$54.93	$0.00430	N/A	**$1,290.84**
11	Etowah HS	Gym Admin 2207	DX 4745i	25J07155	$61.65	$0.00380	N/A	
11	Etowah HS	Records Ofc 3106	DX 527iFZ	23E01320	$54.93	$0.00430	N/A	
11	Etowah HS	Gym Teachr WR 2223	DX 6870i	3ME00621	$128.23	$0.00304	N/A	
24	Etowah East	Bldg. A, Room 148	DX 6870i	3ME00906	$128.23	$0.00304	N/A	
24	Etowah East	Room #140 EE	DX C5840i	2YJ01313	$94.85	$0.00409	$0.04085	
26	Free Home ES	Anx Bldg Outside RmTm A-6	DX 4745i	25J06731	$61.65	$0.00380	N/A	
26	Free Home ES	Rm 4A	DX 4745i	25J06730	$61.65	$0.00380	N/A	**$218.15**
26	Free Home ES	Rm 12	DX C5840i	2YJ00809	$94.85	$0.00409	$0.04085	
20	Freedom MS	A10	DX 6860i	3MJ00847	$119.72	$0.00304	N/A	
20	Freedom MS	Teacher Wkrm 405	DX 6860i	3MJ00922	$119.72	$0.00304	N/A	
20	Freedom MS	Teacher Wkrm 703	DX 6860i	3MJ00870	$119.72	$0.00304	N/A	**$548.86**
20	Freedom MS	Front Office	DX C5840i	2YJ00540	$94.85	$0.00409	$0.04085	
20	Freedom MS	Media Center	DX C5840i	2YJ01913	$94.85	$0.00409	$0.04085	
48	Hasty ES	Rm 702	DX 6860i	3MJ00854	$119.72	$0.00304	N/A	
48	Hasty ES	Room 202	DX 6860i	3MJ00888	$119.72	$0.00304	N/A	
48	Hasty ES	Media Center	DX C5840i	2YJ01907	$94.85	$0.00409	$0.04085	**$548.86**
48	Hasty ES	Rm Team A-112	DX C5840i	2YJ01252	$94.85	$0.00409	$0.04085	
48	Hasty ES	Front Office	DX 6860i	3MJ00914	$119.72	$0.00304	N/A	
27	Hickory Flat ES	Room 312	DX 6860i	3MJ01614	$119.72	$0.00304	N/A	
27	Hickory Flat ES	Teacher Workroom 725	DX 6860i	3MJ01255	$119.72	$0.00304	N/A	**$395.94**
27	Hickory Flat ES	Office Workroom 1200L	DX 4745i	25J06707	$61.65	$0.00380	N/A	
27	Hickory Flat ES	Media Center	DX C5840i	2YJ01926	$94.85	$0.00409	$0.04085	
28	Holly Springs ES	Teacher Workroom 402	DX 6860i	3MJ00993	$119.72	$0.00304	N/A	
28	Holly Springs ES	Teacher Workroom 412	DX 6860i	3MJ00966	$119.72	$0.00304	N/A	
28	Holly Springs ES	Teacher Workroom 422	DX 6860i	3MJ00959	$119.72	$0.00304	N/A	**$548.86**
28	Holly Springs ES	Media Center	DX C5840i	2YJ03220	$94.85	$0.00409	$0.04085	
28	Holly Springs ES	Office Workroom 813	DX C5840i	2YJ01488	$94.85	$0.00409	$0.04085	
66	Indian Knoll ES	Workroom #116	DX 6860i	3MJ00872	$119.72	$0.00304	N/A	
66	Indian Knoll ES	Workroom #218	DX 6860i	3MJ00969	$119.72	$0.00304	N/A	
66	Indian Knoll ES	Workroom #314	DX 6860i	3MJ00958	$119.72	$0.00304	N/A	**$573.73**
66	Indian Knoll ES	Workroom #419	DX 6860i	3MJ00944	$119.72	$0.00304	N/A	
66	Indian Knoll ES	Front Office	DX C5840i	2YJ01665	$94.85	$0.00409	$0.04085	
29	Johnston ES	Media Workroom 62F	DX 6860i	3MJ00906	$119.72	$0.00304	N/A	
29	Johnston ES	Office	DX C5840i	2YJ01961	$94.85	$0.00409	$0.04085	
29	Johnston ES	Media Center 62D	DX 6860i	3MJ00871	$119.72	$0.00304	N/A	**$573.73**
29	Johnston ES	Room B28N	DX 6860i	3MJ00913	$119.72	$0.00304	N/A	
29	Johnston ES	Media Workroom 67	DX 6860i	3MJ01033	$119.72	$0.00304	N/A	
29P	Johnston PreK	Teacher WR Team B-119	DX 527iFZ	23E01009	$54.93	$0.00430		**$126.58**
29P	Johnston PreK	Office WR Team B-108	DX C3730i	2UR08187	$71.65	$0.00428	$0.04085	
65	Joseph Knox ES	Teacher Workroom 116	DX 6860i	3MJ00995	$119.72	$0.00304	N/A	
65	Joseph Knox ES	Teacher Workroom 217	DX 6860i	3MJ00946	$119.72	$0.00304	N/A	
65	Joseph Knox ES	Teacher Workroom 316	DX 6860i	3MJ00991	$119.72	$0.00304	N/A	**$548.86**
65	Joseph Knox ES	Admin Rm Team A-111	DX C5840i	2YJ00878	$94.85	$0.00409	$0.04085	
65	Joseph Knox ES	Media Center	DX C5840i	2YJ01490	$94.85	$0.00409	$0.04085	
53	Tippens	Teacher Workroom, 601C	DX C5840i	2YJ01648	$94.85	$0.00409	$0.04085	**$94.85**
44	Liberty ES	Rm 411	DX 6870i	3ME00904	$128.23	$0.00304	N/A	
44	Liberty ES	Rm 423	DX 6870i	3ME00915	$128.23	$0.00304	N/A	
44	Liberty ES	Controls A12	DX C5840i	2YJ01836	$94.85	$0.00409	$0.04085	**$607.77**
44	Liberty ES	Media Center	DX 6870i	3ME00892	$128.23	$0.00304	N/A	
44	Liberty ES	Admin Office	DX 6870i	3ME00898	$128.23	$0.00304	N/A	

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30	Little River ES	Teacher Workroom 510	DX 6860i	3MJ00733	$119.72	$0.00304	N/A	
30	Little River ES	Teacher Workroom 709	DX 6860i	3MJ00990	$119.72	$0.00304	N/A	
30	Little River ES	Media Center	DX C5840i	2YJ01908	$94.85	$0.00409	$0.04085	
30	Little River ES	Office Workroom Team A-113	DX C5840i	2YJ01455	$94.85	$0.00409	$0.04085	**$763.43**
30	Little River ES	Teacher Workroom 401	DX 6860i	3MJ01056	$119.72	$0.00304	N/A	
30	Little River ES	Room # B108	DX C5840i	2YJ00808	$94.85	$0.00409	$0.04085	
30	Little River ES	Teacher Workroom 910	DX 6860i	3MJ00963	$119.72	$0.00304	N/A	
17	Teasley MS	Room 1603	DX 6870i	3ME00900	$128.23	$0.00304	N/A	
17	Teasley MS	Room 1603	DX 6870i	3ME00897	$128.23	$0.00304	N/A	
17	Teasley MS	Room 2501	DX 6870i	3ME00895	$128.23	$0.00304	N/A	**$702.62**
17	Teasley MS	Room 2501	DX 6870i	3ME00885	$128.23	$0.00304	N/A	
17	Teasley MS	Room A114	DX C5840i	2YJ01920	$94.85	$0.00409	$0.04085	
17	Teasley MS	Room M8	DX C5840i	2YJ01909	$94.85	$0.00409	$0.04085	
31	Macedonia ES	Teacher Workroom 139	DX 6860i	3MJ00994	$119.72	$0.00304	N/A	
31	Macedonia ES	Teacher Workroom 329	DX 6860i	3MJ00934	$119.72	$0.00304	N/A	**$395.94**
31	Macedonia ES	Admin Area Rm 130	DX C5840i	2YJ02072	$94.85	$0.00409	$0.04085	
31	Macedonia ES	Tch WR 226 (media ctr)	DX 4745i	25J06517	$61.65	$0.00380	N/A	
80	Mill Creek MS	Teacher Workroom 1112	DX 6860i	3MJ00897	$119.72	$0.00304	N/A	
80	Mill Creek MS	Teacher Workroom 1321	DX 6860i	3MJ00841	$119.72	$0.00304	N/A	
80	Mill Creek MS	Teacher Workroom 3212	DX 6860i	3MJ00899	$119.72	$0.00304	N/A	**$668.58**
80	Mill Creek MS	Teacher Workroom 2321	DX 6860i	3MJ00826	$119.72	$0.00304	N/A	
80	Mill Creek MS	Admin Workroom A-3	DX C5840i	2YJ00816	$94.85	$0.00409	$0.04085	
80	Mill Creek MS	Media Center	DX C5840i	2YJ01475	$94.85	$0.00409	$0.04085	
39	Mountain Road ES	Media Workroom B-7	DX 6860i	3MJ00930	$119.72	$0.00304	N/A	
39	Mountain Road ES	Rm E-28	DX 6860i	3MJ00956	$119.72	$0.00304	N/A	**$395.94**
39	Mountain Road ES	Front Office Rm B-11	DX C5840i	2YJ01498	$94.85	$0.00409	$0.04085	
39	Mountain Road ES	H Hall Rm H-108	DX 4745i	25J07091	$61.65	$0.00380	N/A	
37	SCH Nutrition	Rm F119	DX C5840i	2YJ00890	$94.85	$0.00409	$0.04085	**$94.85**
33	Oak Grove ES	Media Center 7021	DX C5840i	2YJ01890	$94.85	$0.00409	$0.04085	
33	Oak Grove ES	Learning Lab Rm 13A	DX 6860i	3MJ00876	$119.72	$0.00304	N/A	**$429.14**
33	Oak Grove ES	Rm 6025	DX 6860i	3MJ00850	$119.72	$0.00304	N/A	
33	Oak Grove ES	Front Office	DX C5840i	2YJ01918	$94.85	$0.00409	$0.04085	
03	Ralph Bunche	Parents Room 201	DX C5840i	2YJ00888	$94.85	$0.00409	$0.04085	**$94.85**
90	River Ridge HS	Room A8	DX 4745i	25J05688	$61.65	$0.00380	N/A	
90	River Ridge HS	Teacher Workroom 1402	DX 8786i	YFF03381	$144.58	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 1403	DX 8786i	YFF03379	$144.58	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 2402	DX 8786i	YFF03382	$144.58	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 2403	DX 8786i	YFF03608	$144.58	$0.00285	N/A	**$988.08**
90	River Ridge HS	Media Center M1	DX C5840i	2YJ01888	$94.85	$0.00409	$0.04085	
90	River Ridge HS	ROOM A2	DX 527iFZ	23E01008	$54.93	$0.00430	N/A	
90	River Ridge HS	ROOM 2101	DX 527iFZ	23E01548	$54.93	$0.00430	N/A	
90	River Ridge HS	COUNSELING OFFICE	DX C3730i	2UR08725	$71.70	$0.00428	$0.04085	
90	River Ridge HS	ROOM 2302	DX C3730i	2UR08717	$71.70	$0.00428	$0.04085	
32	RM Moore ES	Front Office Workroom	DX 6860i	3MJ00964	$119.72	$0.00304	N/A	
32	RM Moore ES	Teacher Workroom 210	DX C5840i	2YJ00887	$94.85	$0.00409	$0.04085	**$454.01**
32	RM Moore ES	Teacher Workroom 202	DX 6860i	3MJ01003	$119.72	$0.00304	N/A	
32	RM Moore ES	Room 803	DX 6860i	3MJ00927	$119.72	$0.00304	N/A	
12	Sequoyah HS	Stu Services Rm 202	DX 4745i	25J06711	$61.65	$0.00380	N/A	
12	Sequoyah HS	Vocational Rm 1251	DX 4745i	25J07162	$61.65	$0.00380	N/A	
12	Sequoyah HS (East)	Sequoyah East Rm 150A	DX 6860i	3MJ01261	$119.72	$0.00304	N/A	
12	Sequoyah HS (East)	Sequoyah East Front Office	DX C477iFZ	2PD00887	$80.69	$0.00760	$0.05630	
12	Sequoyah HS	Admin Office A111	DX 4745i	25J07073	$61.65	$0.00380	N/A	
12	Sequoyah HS	Media Center	DX C5840i	2YJ01645	$94.85	$0.00409	$0.04085	**$1,070.46**
12	Sequoyah HS	Rm 2202	DX 4745i	25J07061	$61.65	$0.00380	N/A	
12	Sequoyah HS (East)	Attendance Office Rm 112	DX 6860i	3MJ00838	$119.72	$0.00304	N/A	
12	Sequoyah HS	Rm 1126	DX 6860i	3MJ01157	$119.72	$0.00304	N/A	
12	Sequoyah HS	Copy Room 104	DX 8786i	YFF03313	$144.58	$0.00285	N/A	
12	Sequoyah HS	Copy Room 104	DX 8786i	YFF03375	$144.58	$0.00285	N/A	

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2023-24

#	District School or Site	Location/Room	Model	Serial Number	48 Month Lease Pmt	B&W Cost Per Copy	Color Cost Per Copy	Monthly Cost
41	Sixes ES	Room 310 6th Grade WR	DX 6860i	3MJ00898	$119.72	$0.00304	N/A	
41	Sixes ES	Front Office Room 113	DX C5840i	2YJ01280	$94.85	$0.00409	$0.04085	
41	Sixes ES	Media Center 209	DX C5840i	2YJ01258	$94.85	$0.00409	$0.04085	**$548.86**
41	Sixes ES	Room 465	DX 6860i	3MJ00835	$119.72	$0.00304	N/A	
41	Sixes ES	Teachers Workroom #436	DX 6860i	3MJ00920	$119.72	$0.00304	N/A	
37	Supt Svcs Maint	D-108	DX C5840i	2YJ00806	$105.80	$0.00409	$0.04085	**$200.65**
37	Supt Svcs Maint	Maintenance Hallway	DX C5840i	2YJ00791	$94.85	$0.00409	$0.04085	
55	Transition Academy	Teacher's Center	DX C5840i	2YJ01259	$94.85	$0.00409	$0.04085	**$94.85**
35	Woodstock ES	Teacher Workroom 702	DX 6860i	3MJ00997	$119.72	$0.00304	N/A	
35	Woodstock ES	Media Center	DX C5840i	2YJ01855	$94.85	$0.00409	$0.04085	
35	Woodstock ES	Teacher Workroom 202	DX 6860i	3MJ00924	$119.72	$0.00304	N/A	**$548.86**
35	Woodstock ES	Teacher Workroom 202	DX 6860i	3MJ00992	$119.72	$0.00304	N/A	
35	Woodstock ES	Front Office	DX C5840i	2YJ01250	$94.85	$0.00409	$0.04085	
13	Woodstock HS	Copy Rm 200/300 Hall WR	DX 8786i	YFF03394	$144.58	$0.00285	N/A	
13	Woodstock HS	Copy Rm 200/300 Hall WR	DX 8786i	YFF03367	$144.58	$0.00285	N/A	
13	Woodstock HS	Guidance Office I35	DX 4745i	25J06732	$61.65	$0.00380	N/A	**$651.89**
13	Woodstock HS	Copy Room 700 Hall WR	DX 8786i	YFF03068	$144.58	$0.00285	N/A	
13	Woodstock HS	Media Center J08	DX 4745i	25J07042	$61.65	$0.00380	N/A	
13	Woodstock HS	Office #2 Mailroom I59	DX C5840i	2YJ01468	$94.85	$0.00409	$0.04085	
18	Woodstock MS	Media Center B37	DX 6870i	3ME00617	$128.23	$0.00304	N/A	
18	Woodstock MS	Rm A-22	DX 6870i	3ME00622	$128.23	$0.00304	N/A	
18	Woodstock MS	Teacher Workroom 303	DX 6870i	3ME00521	$128.23	$0.00304	N/A	**$574.39**
18	Woodstock MS	Front Office A01	DX C5840i	2YJ01976	$94.85	$0.00409	$0.04085	
18	Woodstock MS	Media Center B37	DX C5840i	2YJ00807	$94.85	$0.00409	$0.04085	
							TOTAL	**$25,065.40**

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY:	Cherokee	TAXING JURISDICTION:	School District

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	16,844,678,593	2,752,688,633	(157,730,932)	19,439,636,294
PERSONAL	682,835,910		166,323,252	849,159,162
MOTOR VEHICLES	97,858,520		(8,711,910)	89,146,610
MOBILE HOMES	15,972,188		(479,166)	15,493,022
TIMBER -100%	1,085,620		5,428	1,091,048
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	17,642,430,831	2,752,688,633	(593,328)	20,394,526,136
EXEMPTIONS	4,323,459,432	219,657,025	478,360,418	5,021,476,875
NET DIGEST	13,318,971,399	2,533,031,608	(478,953,746)	15,373,049,261
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE:	16.450	2023 MILLAGE RATE:	16.450

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	13,318,971,399	
Net Value Added-Reassessment of Existing Real Property	RVA	2,533,031,608	
Other Net Changes to Taxable Digest	NAG	(478,953,746)	
2023 Net Digest	CYD	15,373,049,261	(PYD+RVA+NAG)
2022 Millage Rate	PYM	16.450	PYM
Millage Equivalent of Reassessed Value Added	ME	2.710	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	**RR - ROLLBACK RATE**	**13.740**	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	13.740
2023 Millage Rate	16.450
Percentage Tax Increase	**19.72%**

CERTIFICATIONS

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

Chairman, Board of Tax Assessors — Date

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

Tax Collector or Tax Commissioner — Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

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

Responsible Party — Title — Date

NOTICE

The **Cherokee County Board of Education** does hereby announce that the millage rate will be set at a meeting to be held at the School Board **Auditorium located at 1205 Bluffs Parkway, Canton, GA** on **June 15, 2023** at **7:00 PM** and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2018	2019	2020	2021	2022	2023
VALUE	Real & Personal	10,853,337,552	11,913,885,829	12,817,578,910	14,171,193,915	17,527,524,503	20,288,795,456
	Motor Vehicles	168,958,850	138,891,860	116,053,730	97,858,520	97,848,520	89,146,610
	Mobile Homes	14,796,578	15,198,674	15,360,150	15,972,188	15,972,188	15,493,022
	Timber - 100%	1,366,283	995,672	1,567,828	1,085,620	1,085,620	1,091,048
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	11,038,459,263	12,068,972,035	12,950,560,618	14,286,110,243	17,642,430,831	20,394,526,136
	Less Exemptions	2,559,918,061	2,877,484,612	3,169,860,065	3,569,409,925	4,323,459,432	5,021,476,875
	NET DIGEST VALUE	8,478,541,202	9,191,487,423	9,780,700,553	10,716,700,318	13,318,971,399	15,373,049,261
RATE	**MILLAGE RATE (Maintenance & Operation)**	18.950	18.450	18.450	18.200	16.450	16.450
TAX	**TOTAL M&O TAXES LEVIED**	$160,668,356	$169,582,943	$180,453,925	$195,043,946	$219,097,080	$252,886,660
	Net Tax $ Increase		$8,914,587	$10,870,982	$14,590,021	$24,053,134	$33,789,581
	Net Tax % Increase		5.55%	6.41%	8.09%	12.33%	15.42%

TOTAL REVENUE				
	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL REVENUE	FY 2023-24 PROJECTED BUDGET
TOTAL	LOCAL REVENUE	$ 237,452,907	$ 241,781,269	$ 278,889,605
TOTAL	STATE REVENUE	234,849,043	246,311,993	261,331,178
TOTAL	FEDERAL REVENUE	199,068	187,892	199,068
TOTAL	INVESTMENT EARNINGS	105,058	2,377,775	2,615,553
TOTAL	MISCELLANEOUS REVENUE	1,053,566	542,719	424,258
TOTAL REVENUE		$ 473,659,642	$ 491,201,648	$ 543,459,662

LOCAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL REVENUE	FY 2023-24 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 197,442,821	$ 205,965,696	$ 242,009,693
411100	P/Y PROPERTY TAXES	1,069,745	826,570	1,085,791
411210	INTANGIBLE TAX	9,407,191	4,747,272	5,450,440
411100	MOTOR VEHICLE TAXES	1,294,797	1,629,347	1,372,981
411210	REAL ESTATE TRANSFER TAX	4,023,048	2,776,733	2,917,114
411910	TITLE AD VAL TAX (VEHICLES)	20,885,026	22,171,227	22,822,796
411100	MOBILE HOMES	121,989	335,040	247,388
TOTAL TAXES		**234,244,617**	**238,451,885**	**275,906,203**
413500	TUITION SUMMER SCHOOL	44,707	44,707	45,377
413505	TUITION-E COURSES	15,667	15,667	16,059
TOTAL TUITION/TESTING		**60,374**	**60,374**	**61,436**
419100	RENTAL OF PROPERTY	171,733	171,733	176,026
419900	INDIRECT COST RECOVERIES	272,455	272,455	1,000
419950	OTHER LOCAL REVENUES	394,813	515,907	404,683
419957	SCHOOL REIMB SAL AND TRANS	1,188,012	1,188,012	1,217,712
419953	INVENTORY ADJUSTMENT	13,016	13,016	13,211
419954	FINGER PRINTS/BADGES	57,887	57,887	59,334
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,050,000	1,050,000	1,050,000
TOTAL OTHER		**3,147,916**	**3,269,010**	**2,921,966**
TOTAL LOCAL REVENUE		**$ 237,452,907**	**$ 241,781,269**	**$ 278,889,605**

STATE REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL REVENUE	FY 2023-24 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 252,838,711	$ 252,838,711	$ 284,152,027
431200/220	MEDIA CENTER PROGRAM	5,922,219	5,922,219	6,104,888
431200/220	STAFF DEV. PROGRAMS	1,136,704	1,136,704	1,827,382
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,770,290	1,770,290	1,813,809
431200/220	INDIRECT COST	28,559,295	28,559,295	29,063,221
TOTAL QBE FORMULA EARNINGS		**290,227,219**	**290,227,219**	**322,961,327**
431250	PUPIL TRANSPORTATION PROGRAM	2,220,160	2,220,160	2,457,602
431250	NURSING	871,991	871,991	967,825
431400	LOCAL FAIR SHARE	(61,608,388)	(61,608,388)	(69,762,872)
431210/230	MID-TERM ADJUST/HOLD HARMLESS	536,406	12,416,162	329,558
TOTAL STATE QBE FUNDING		**232,247,388**	**244,127,144**	**256,953,440**
2620/438000	STATE PRESCHOOL GRANT	1,285,096	1,304,365	1,299,233
439120/30	ON BEHALF PAYMENTS	741,994	741,994	736,735
438000	OTHER STATE FUNDS	574,565	138,490	2,341,770
TOTAL OTHER STATE FUNDING		**2,601,655**	**2,184,849**	**4,377,738**
TOTAL STATE REVENUE		**$ 234,849,043**	**$ 246,311,993**	**$ 261,331,178**

FEDERAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL REVENUE	FY 2023-24 PROJECTED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 199,068	$ 187,892	$ 199,068
TOTAL FEDERAL REVENUE		**$ 199,068**	**$ 187,892**	**$ 199,068**

INVESTMENT EARNINGS				
OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL REVENUE	FY 2023-24 PROJECTED BUDGET
415000	EARNINGS ON INVESTMENTS	$ 105,058	$ 2,377,775	$ 2,615,553
TOTAL INVESTMENT EARNINGS		**$ 105,058**	**$ 2,377,775**	**$ 2,615,553**

MISCELLANEOUS REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL REVENUE	FY 2023-24 PROJECTED BUDGET
439951	MEDICAID REIMBURSEMENT	$ 1,053,566	$ 542,719	$ 424,258
TOTAL MISCELLANEOUS REVENUE		**$ 1,053,566**	**$ 542,719**	**$ 424,258**

STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 322,016,221	$ 328,673,435	$ 340,472,647	$ 31,694,518	$ 372,167,165
2100	PUPIL SERVICES	18,841,138	20,170,948	21,095,930	1,734,561	22,830,491
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	17,317,296	17,332,992	18,516,710	548,981	19,065,691
2213	INSTRUCTIONAL STAFF TRAINING	824,962	371,500	824,962	-	824,962
2220	EDUCATIONAL MEDIA SERVICES	5,419,035	5,607,685	5,721,635	188,021	5,909,656
2300	GENERAL ADMINISTRATION	3,724,817	3,927,116	3,919,148	109,978	4,029,126
2400	SCHOOL ADMINISTRATION	29,215,572	29,614,258	31,306,408	1,265,379	32,571,787
2500	SUPPORT SERVICES - BUSINESS	3,268,430	3,349,436	3,565,072	105,398	3,670,470
2600	MAINTENANCE & OPERATION OF PLANT SVCS.	37,931,033	36,122,888	41,167,165	752,693	41,919,858
2700	STUDENT TRANSPORTATION SERVICES	27,133,593	27,016,129	27,935,410	1,299,503	29,231,913
2800	SUPPORT SERVICES - CENTRAL	5,465,341	5,667,727	5,569,140	104,855	5,673,995
3100	SCHOOL NUTRITION PROGRAM	166,039	486,836	170,190	-	170,190
	TOTAL EXPENSE ALL FUNCTIONS	**$ 471,323,477**	**$ 478,340,950**	**$ 500,264,417**	**$ 37,803,887**	**$ 538,065,304**

INSTRUCTIONAL SERVICES--FUNCTION 1000

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 190,518,045	$ 184,092,472	193,560,784	16,288,682	$ 209,849,466
511300	SUBSTITUTE FOR CERTIFIED EMPS	2,528,100	3,102,062	3,028,320	-	3,028,320
511400	SUBSTITUTE FOR CLASSIFIED EMPS	189,920	165,645	183,744	-	183,744
511500	EXTENDED DAY HS TEACHER	68,436	69,475	72,949	-	72,949
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,381,952	202,869	1,379,451	-	1,379,451
511700	SALARY EXTENDED YEAR	15,298	15,702	15,680	-	15,680
511800	ART, MUSIC, PE	8,616,840	8,609,418	9,066,653	757,149	9,823,802
514000	SALARIES AIDES AND PARAPROS	7,244,691	7,893,674	8,091,016	236,810	8,327,826
514500	INTERPRETERS	390,986	359,892	368,889	10,797	379,686
516100	TECHNOLOGY SPECIALIST	1,752,547	1,652,453	1,693,764	49,574	1,743,338
517200	ELEMENTARY COUNSELOR	3,182,472	3,231,481	3,398,268	107,500	3,505,768
517300	SECONDARY COUNSELOR	3,930,154	3,736,069	3,931,471	127,500	4,058,971
519900	CCSD SUPPLEMENTAL PAY	-	5,969,143	-	3,277,000	3,277,000
519901	CAREER PATHWAY FACILITATOR	457,016	536,724	550,142	17,500	567,642
	TOTAL SALARIES	**220,276,457**	**219,637,079**	**225,341,131**	**20,872,512**	**246,213,643**
521000	MATCHING STATE HEALTH	30,644,698	40,840,681	47,627,460	53,500	47,680,960
522000	MATCHING FICA	13,657,140	12,887,325	13,471,150	1,044,096	14,515,246
522100	MATCHING MEDICARE	3,194,009	3,013,968	3,267,446	302,651	3,570,097
523000	MATCHING TEACHER RETIREMENT	44,011,236	41,616,454	42,588,065	3,265,583	45,853,648
529100	MATCHING LIFE INSURANCE	241,820	220,634	226,364	20,967	247,331
529200	MATCHING DENTAL INSURANCE	556,045	514,080	527,431	48,854	576,285
529300	MATCHING DISABILITY 1	109,562	133,680	137,152	12,704	149,856
529400	MATCHING DISABILITY 2	307,438	278,046	285,267	26,423	311,690
	TOTAL BENEFITS	**92,721,948**	**99,504,868**	**108,130,335**	**4,774,778**	**112,905,113**
530000	PURCHASED PROFESSIONAL SERV	1,774	975	1,738	-	1,738
543000	REPAIR AND MAINTENANCE	26,897	35,248	18,492	-	18,492
553200	WEB-BASED SUBSCRIPTIONS AND LICENSES	603,901	144,070	80,190	-	80,190
556300	TUITION TO PRIVATE SOURCES	-	73,730	133,654	-	133,654
558000	TRAVEL-REGULAR PROGRAMS EMPS	40,934	50,131	2,607	-	2,607
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,382,479	2,384,154	1,336,536	-	1,336,536
561003	SUPPLIES BAND ALLOTMENT	17,908	17,908	13,981	-	13,981
561004	SUPPLIES CHORAL ALLOTMENT	8,513	8,513	2,769	-	2,769
561022	LOCAL EFFORT - VOCATIONAL	189,580	189,580	145,372	-	145,372
	INSTRUCTIONAL SUPPLIES	**3,271,986**	**2,904,309**	**1,735,339**	**-**	**1,735,339**
561200	PURCHASE OF COMPUTER SOFTWARE	2,833,886	3,904,027	3,760,400	-	3,760,400
561222	COMPUTER SOFTWARE VOCATIONAL	5,280	-	5,412	-	5,412
561500	EXPENDABLE EQUIP UNDER $5000	563,576	628,986	634,241	-	634,241
561501	EXPEND EQUIP UNDER $5000 ADA	78,947	78,947	66,561	-	66,561
561503	EXPENDABLE EQUIP BAND	69,541	67,866	65,326	-	65,326
561522	EXPENDABLE EQUIPT VOCATIONAL	20,545	20,545	7,789	-	7,789
561600	EXPENDABLE EQUIPT COMPUTER	16,499	16,499	12,698	-	12,698
561622	EXPENDABLE EQUIPT COMPUTER VOC	3,981	3,981	3,919	-	3,919
	INSTRUCTIONAL EQUIPMENT	**3,592,255**	**4,720,851**	**4,556,346**	**-**	**4,556,346**
564000	DIGITAL ELECTRONIC TEXTBOOKS	-	685,759	-	-	-
564100	TEXTBOOKS-REGULAR ALLOTMENT	1,909,604	1,062,592	622,254	6,047,228	6,669,482
564200	BOOKS AND PERIODICALS	25,313	25,313	20,538	-	20,538
564222	BOOKS AND PERIODICALS VOCATIONAL	384	1,017	312	-	312
573000	PURCHASE EQUIPMENT >$5000	81,824	93,209	66,392	-	66,392
573022	EQUIPMENT-VOCATIONAL LOCAL	38,438	38,438	-	-	-
581000	DUES AND FEES/GA VIRTUAL SCHOOL	98,012	-	-	-	-
	INSTRUCTIONAL OTHER	**2,153,575**	**1,906,328**	**709,496**	**6,047,228**	**6,756,724**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 322,016,221**	**$ 328,673,435**	**$ 340,472,647**	**$ 31,694,518**	**$ 372,167,165**

PUPIL SERVICES--FUNCTION 2100

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 4,647	$ 19,377	$ 17,440	$ -	$ 17,440
511405	SUBSTITUTE NURSES	44,918	45,350	46,110	-	46,110
514200	CLERICAL	262,712	257,311	277,056	12,468	289,524
514600	ATHLETICS PERSONNEL SUPPLEMENTS	1,206,652	1,285,022	1,206,652	753,880	1,960,532
514605	SALARIES EXTRA CURRICULUM SUPP.	46,325	44,571	46,000	-	46,000
516305	SALARIES SCHOOL NURSE	1,443,722	1,763,511	2,040,197	52,905	2,093,102
516306	SALARIES SCHOOL NURSE	192,622	192,868	190,653	5,786	196,439
516400	PHYSICAL THERAPIST	1,422,273	1,333,774	1,352,065	40,013	1,392,078
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	4,979,693	5,158,830	5,236,972	154,764	5,391,736
517101	STUDENT SUPPORT/RTI SUPPLEMENT	64,000	60,000	66,000	-	66,000
517400	SCHOOL PSYCHOLOGIST	2,116,451	2,284,450	2,341,561	68,534	2,410,095
517600	SCHOOL SOCIAL WORKER	314,943	344,379	349,542	10,331	359,873
519000	OTHER MANAGEMENT PERSONNEL	561,390	423,447	406,689	29,662	436,351
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	141,491	148,000	152,440	4,440	156,880
519900	CCSD SUPPLEMENTAL PAY	-	250,230	-	187,500	187,500
	TOTAL SALARIES	**12,801,839**	**13,611,120**	**13,729,377**	**1,320,283**	**15,049,660**
521000	MATCHING STATE HEALTH	1,553,700	1,888,215	2,925,480	81,000	3,006,480
522000	MATCHING FICA	793,714	862,400	826,221	81,858	908,079
522100	MATCHING MEDICARE	185,627	201,815	199,076	19,144	218,220
523000	MATCHING TEACHER RETIREMENT	2,557,808	2,708,864	2,472,241	226,330	2,698,571
529100	MATCHING LIFE INSURANCE	13,308	12,242	12,348	1,187	13,535
529200	MATCHING DENTAL INSURANCE	27,546	26,025	26,251	2,524	28,775
529300	MATCHING DISABILITY 1	6,064	7,469	7,534	725	8,259
529400	MATCHING DISABILITY 2	17,152	15,572	15,707	1,510	17,217
	TOTAL BENEFITS	**5,154,919**	**5,722,602**	**6,484,858**	**414,278**	**6,899,136**
530000	PURCHASED PROFESSIONAL SERVICE	606,465	585,612	640,445	-	640,445
530030	MEDICAID PROCESSING SERVICE	70,000	-	-	-	-
543000	REPAIR AND MAINTENANCE	5,000	-	5,000	-	5,000
553000	COMMUNICATIONS, POSTAGE, UPS	12,200	13,422	14,100	-	14,100
558000	TRAVEL-REGULAR PROGRAMS EMPS	27,500	23,480	26,910	-	26,910
561000	SUPPLIES	104,715	90,658	66,700	-	66,700
561200	PURCHASE OF COMPUTER SOFTWARE	51,250	114,923	120,670	-	120,670
561500	EXPENDABLE EQUIP UNDER $5000	3,450	2,299	2,720	-	2,720
581000	DUES AND FEES	3,800	6,832	5,150	-	5,150
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**884,380**	**837,226**	**881,695**	**-**	**881,695**
TOTAL FUNCTION PUPIL SERVICES		**$ 18,841,138**	**$ 20,170,948**	**$ 21,095,930**	**$ 1,734,561**	**$ 22,830,491**

IMPROVEMENT OF INSTRUCTIONAL SERVICES--FUNCTION 2210

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 1,000	$ -	$ -	$ -	$ -
511010	INSTRUCTIONAL LEAD STRATEGIST	2,843,869	2,883,982	3,032,082	95,000	3,127,082
511300	SUBSTITUTE FOR CERTIFIED EMPS	23,737	1,788	12,710	-	12,710
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	6,999	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	1,000	360	1,000	-	1,000
514200	SALARIES-CLERICAL	1,324,939	1,379,220	1,413,701	41,377	1,455,078
516100	TECHNOLOGY SPECIALIST	1,521,433	1,417,925	1,453,373	42,538	1,495,911
519000	SALARIES-OTHER MANAGEMENT	1,942,584	2,103,390	2,155,975	63,102	2,219,077
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,186,997	2,229,385	2,285,120	66,882	2,352,002
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	65,000	107,247	85,000	131,000	216,000
516100	OVERTIME/EXTRA HELP	20,200	-	10,000	-	10,000
	TOTAL SALARIES	**9,930,759**	**10,130,296**	**10,448,961**	**439,899**	**10,888,860**
521000	MATCHING STATE HEALTH	1,213,380	1,478,865	1,889,400	11,700	1,901,100
522000	MATCHING FICA	615,707	573,305	637,836	27,274	665,110
522100	MATCHING MEDICARE	143,996	134,144	151,510	6,379	157,889
523000	MATCHING TEACHER RETIREMENT	1,984,165	1,935,311	2,065,982	61,718	2,127,700
529100	MATCHING LIFE INSURANCE	9,111	8,808	9,085	382	9,467
529200	MATCHING DENTAL INSURANCE	21,046	20,859	21,515	906	22,421
529300	MATCHING DISABILITY 1	4,151	5,525	5,699	240	5,939
529400	MATCHING DISABILITY 2	11,592	11,111	11,461	483	11,944
	TOTAL BENEFITS	**4,003,148**	**4,167,928**	**4,792,488**	**109,082**	**4,901,570**
530000	PURCHASED PROF/TECH SERVICES	1,378,422	1,297,967	1,364,969	-	1,364,969
543000	REPAIR AND MAINT SERVICES	150,000	82,167	81,090	-	81,090
553000	COMMUNICATIONS, POSTAGE, UPS	35,000	32,570	34,600	-	34,600
553200	WEB-BASED SUBS AND LICENSES	15,000	184,386	162,175	-	162,175
558000	TRAVEL-REGULAR PROGRAMS EMPS	49,520	55,476	58,100	-	58,100
561000	SUPPLIES	193,809	230,339	231,490	-	231,490
561200	COMPUTER SOFTWARE	1,325,388	965,491	1,085,677	-	1,085,677
561500	EXPENDABLE EQUIPMENT UNDER $5000	40,000	36,561	42,175	-	42,175
561600	EXPENDABLE EQUIPMENT COMPUTER	5,000	-	5,000	-	5,000
564200	BOOKS AND PERIODICALS	750	501	375	-	375
573000	EQUIPMENT OVER $5000	105,000	63,810	135,000	-	135,000
581000	DUES AND FEES	85,500	85,500	74,610	-	74,610
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,383,389**	**3,034,768**	**3,275,261**	**-**	**3,275,261**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 17,317,296**	**$ 17,332,992**	**$ 18,516,710**	**$ 548,981**	**$ 19,065,691**

INSTRUCTIONAL STAFF TRAINING--FUNCTION 2213

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 545,247	$ 204,702	$ 566,658	$ -	$ 566,658
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,030	-	5,000	-	5,000
511600	PROFESSIONAL DEVELOP STIPENDS	65,000	5,400	65,000	-	65,000
519099	SALARIES-STAFF DEVELOPMENT	26,000	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	9,000	-	-	-
	TOTAL SALARIES	**639,277**	**219,102**	**636,658**	**-**	**636,658**
522000	MATCHING FICA	39,635	14,902	39,473	-	39,473
522100	MATCHING MEDICARE	9,270	3,485	9,232	-	9,232
	TOTAL BENEFITS	**48,905**	**18,387**	**48,705**	**-**	**48,705**
530000	PURCHASED PROF/TECH SERVICES	65,000	12,318	20,793	-	20,793
553000	COMMUNICATIONS, POSTAGE, UPS	1,200	500	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	27,650	14,017	17,306	-	17,306
561000	SUPPLIES	3,630	10,455	1,500	-	1,500
581000	DUES AND FEES	39,300	96,721	100,000	-	100,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**136,780**	**134,011**	**139,599**	**-**	**139,599**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 824,962**	**$ 371,500**	**$ 824,962**	**$ -**	**$ 824,962**

EDUCATIONAL MEDIA SERVICES--FUNCTION 2220

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 9,550	$ 11,390	$ 12,600	$ -	$ 12,600
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,400,106	3,277,272	3,443,204	105,000	3,548,204
519900	CCSD SUPPLEMENTAL PAY	-	146,500	-	42,000	42,000
	TOTAL SALARIES	**3,409,656**	**3,435,162**	**3,455,804**	**147,000**	**3,602,804**
521000	MATCHING HEALTH INSURANCE	430,920	554,365	682,560	-	682,560
522000	MATCHING SOCIAL SECURITY	211,399	207,736	211,760	9,114	220,874
522100	MATCHING MEDICARE	49,440	48,583	50,109	2,132	52,241
523000	MATCHING TEACHER RETIREMENT	681,249	654,799	687,952	29,121	717,073
529100	MATCHING LIFE INSURANCE	3,296	3,035	3,053	130	3,183
529200	MATCHING DENTAL INSURANCE	6,875	6,411	6,450	274	6,724
529300	MATCHING DISABILITY 1	1,485	1,991	2,003	85	2,088
529400	MATCHING DISABILITY 2	4,197	3,857	3,880	165	4,045
	TOTAL BENEFITS	**1,388,861**	**1,480,777**	**1,647,767**	**41,021**	**1,688,788**
530000	PURCHASED PROFESSIONAL SERVICE	1,500	-	-	-	-
543000	REPAIR AND MAINTENANCE	550	-	550	-	550
553200	WEB-BASED SUBS AND LICENSES	33,219	56,155	58,125	-	58,125
558000	TRAVEL-REGULAR PROGRAMS EMPS	746	-	-	-	-
561000	LIBRARY S/M-SYSTEM WIDE	49,284	118,125	44,582	-	44,582
561200	COMPUTER SOFTWARE	38,522	-	39,292	-	39,292
561501	EXPENDABLE EQUIPMENT	45,850	84,795	47,111	-	47,111
564200	BOOKS AND PERIODICALS	435,573	404,190	412,901	-	412,901
573000	EQUIPMENT OVER $5000	15,274	28,481	15,503	-	15,503
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**620,518**	**691,746**	**618,064**	**-**	**618,064**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 5,419,035**	**$ 5,607,685**	**$ 5,721,635**	**$ 188,021**	**$ 5,909,656**

GENERAL ADMINISTRATION--FUNCTION 2300

Function 2300 includes activities concerned with establishing and administering policy for operating the local school district. These include the activities of the Board of Education. Also recorded here are activities performed by the superintendent, administrative support personnel and chief officers having overall administrative responsibility. Local interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511100	SCHOOL BOARD MEMBERS (7) SALARIES	$ 86,400	$ 86,400	$ 86,400	$ -	$ 86,400
512100	GENERAL ADMINISTRATIVE SALARIES	1,987,267	1,993,945	2,053,763	61,613	2,115,376
519900	CCSD SUPPLEMENTAL PAY	-	11,000	-	11,000	11,000
	TOTAL SALARIES	**2,073,667**	**2,091,345**	**2,140,163**	**72,613**	**2,212,776**
520005	MATCHING VALIC CONTRIBUTION	77,328	70,826	75,076	-	75,076
521000	MATCHING HEALTH INSURANCE	158,760	180,812	242,220	19,500	261,720
522000	MATCHING SOCIAL SECURITY	128,244	96,278	122,690	4,502	127,192
522100	MATCHING MEDICARE	30,068	29,514	31,032	1,053	32,085
523000	MATCHING TEACHER RETIREMENT	414,318	337,440	427,605	12,310	439,915
529100	MATCHING LIFE INSURANCE	872	799	894	-	894
529200	MATCHING DENTAL INSURANCE	2,566	2,448	2,643	-	2,643
529300	MATCHING DISABILITY 1	607	768	625	-	625
529400	MATCHING DISABILITY 2	1,468	1,311	1,512	-	1,512
	TOTAL BENEFITS	**814,231**	**720,196**	**904,297**	**37,365**	**941,662**
530000	PURCHASED PROFESSIONAL SERVICE	62,025	361,700	67,400	-	67,400
534000	LEGAL SERVICES	506,918	495,639	532,265	-	532,265
543000	REPAIR AND MAINTENANCE SERVICES	275	-	275	-	275
552000	INSURANCE-FIDELITY BONDS	3,527	3,527	3,705	-	3,705
553000	COMMUNICATIONS, POSTAGE, UPS	3,149	2,449	3,245	-	3,245
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,280	2,967	2,350	-	2,350
558500	TRAVEL BOARD MEMBERS	3,000	662	3,570	-	3,570
561000	SUPPLIES S/W AND SPECIAL ALLOT	6,572	5,293	5,585	-	5,585
561500	EXPENDABLE EQUIP UNDER $5000	2,550	2,888	4,805	-	4,805
564200	BOOKS AND PERIODICALS	600	225	250	-	250
581000	DUES AND FEES	243,023	240,225	251,238	-	251,238
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**836,919**	**1,115,575**	**874,688**	**-**	**874,688**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 3,724,817**	**$ 3,927,116**	**$ 3,919,148**	**$ 109,978**	**$ 4,029,126**

SCHOOL ADMINISTRATION--FUNCTION 2400

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,000	$ 15,360	$ 1,500	$ -	$ 1,500
511400	SUBSTITUTE FOR CLASSIFIED EMPS	8,500	1,476	8,500	-	8,500
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	750	14,926	7,750	-	7,750
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	93,910	94,451	97,285	-	97,285
513000	SALARY PRINCIPAL	4,618,646	4,519,955	4,632,954	135,599	4,768,553
513100	SALARIES ASSISTANT PRINCIPAL	9,064,795	8,913,480	9,136,317	267,404	9,403,721
514200	SALARIES - CLERICAL	6,357,653	6,376,867	6,536,289	191,306	6,727,595
514210	SALARIES-CLERICAL STUDENT	49,000	35,754	49,000	-	49,000
519100	SALARIES OTHER ADM. PERSONNEL	23,340	111,770	114,406	2,636	117,042
519900	CCSD SUPPLEMENTAL PAY	-	325,500	-	336,500	336,500
	TOTAL SALARIES	**20,217,594**	**20,409,539**	**20,584,001**	**933,445**	**21,517,446**
521000	MATCHING HEALTH INSURANCE	2,959,740	3,368,775	4,706,580	136,500	4,843,080
522000	MATCHING SOCIAL SECURITY	1,253,490	1,192,021	1,151,208	57,874	1,209,082
522100	MATCHING MEDICARE	293,156	278,779	298,468	13,535	312,003
523000	MATCHING TEACHER RETIREMENT	4,039,475	3,958,205	4,089,699	119,270	4,208,969
529100	MATCHING LIFE INSURANCE	19,794	18,599	18,758	851	19,609
529200	MATCHING DENTAL INSURANCE	51,421	50,274	50,704	2,299	53,003
529300	MATCHING DISABILITY 1	9,216	11,629	11,728	532	12,260
529400	MATCHING DISABILITY 2	25,434	23,453	23,653	1,073	24,726
	TOTAL BENEFITS	**8,651,726**	**8,901,735**	**10,350,798**	**331,934**	**10,682,732**
543000	REPAIR AND MAINTENANCE	6,715	4,978	6,900	-	6,900
544100	RENTAL	33,600	33,600	67,200	-	67,200
553000	COMMUNICATIONS, POSTAGE, UPS	121,732	121,668	125,318	-	125,318
553001	SCHOOL NEWSLETTER	39,000	17,032	39,000	-	39,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,136	2,116	2,305	-	2,305
561000	SUPPLIES	132,132	117,555	123,423	-	123,423
561001	SUPPLIES PRE SCHOOL	1,400	-	1,250	-	1,250
561500	EXPENDABLE EQUIP UNDER $5000	9,537	6,035	6,213	-	6,213
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**346,252**	**302,984**	**371,609**	**-**	**371,609**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 29,215,572**	**$ 29,614,258**	**$ 31,306,408**	**$ 1,265,379**	**$ 32,571,787**

SUPPORT SERVICES-BUSINESS--FUNCTION 2500

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	$ -	$ -	$ 25,000	$ -	$ 25,000
514200	SALARIES-CLERICAL	697,383	662,250	716,739	19,868	736,607
518103	SALARIES-WAREHOUSE	514,412	494,077	508,899	14,822	523,721
519000	SALARIES-ACCOUNTING STAFF	659,681	750,616	773,134	22,518	795,652
519900	CCSD SUPPLEMENTAL PAY	-	26,000	-	26,000	26,000
	TOTAL SALARIES	**1,871,476**	**1,932,943**	**2,023,772**	**83,208**	**2,106,980**
520009	RETIREMENT-EMP. CONTRIBUTION	2,466	1,820	2,534	-	2,534
521000	MATCHING HEALTH INSURANCE	272,160	305,265	294,840	3,900	298,740
522000	MATCHING SOCIAL SECURITY	116,032	118,099	125,474	5,159	130,633
522100	MATCHING MEDICARE	27,136	27,620	29,345	1,207	30,552
523000	MATCHING TEACHER RETIREMENT	373,920	355,093	399,355	11,430	410,785
527000	ON BEHALF PAYMENTS	15,897	15,897	16,850	-	16,850
529100	MATCHING LIFE INSURANCE	2,116	2,159	2,260	93	2,353
529200	MATCHING DENTAL INSURANCE	5,196	5,355	5,607	231	5,838
529300	MATCHING DISABILITY 1	993	1,241	1,299	53	1,352
529400	MATCHING DISABILITY 2	2,731	2,711	2,838	117	2,955
	TOTAL BENEFITS	**818,647**	**835,260**	**880,402**	**22,190**	**902,592**
530000	PURCHASED PROFESSIONAL SERVICES	124,415	124,415	198,636	-	198,636
543000	REPAIR AND MAINTENANCE	500	500	500	-	500
553000	COMMUNICATIONS, POSTAGE, UPS	9,054	12,524	11,780	-	11,780
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	123,119	123,119	129,275	-	129,275
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,245	4,245	4,460	-	4,460
561000	SUPPLIES	13,365	12,821	14,365	-	14,365
561200	COMPUTER SOFTWARE	193,119	193,119	202,775	-	202,775
561500	EXPENDABLE EQUIP UNDER $5000	48,000	48,000	2,600	-	2,600
564200	BOOKS AND PERIODICALS	200	200	225	-	225
581000	DUES AND FEES	62,290	62,290	96,282	-	96,282
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**578,307**	**581,233**	**660,898**	**-**	**660,898**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 3,268,430**	**$ 3,349,436**	**$ 3,565,072**	**$ 105,398**	**$ 3,670,470**

MAINTENANCE AND OPERATION OF PLANT SERVICES--FUNCTION 2600

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
514200	SALARIES-CLERICAL	$ 685,494	$ 662,564	$ 682,441	$ 19,877	$ 702,318
518101	SALARIES-MAINTENANCE PERSONNEL	2,634,795	2,618,428	2,683,889	122,150	2,806,039
518102	SALARIES-SECURITY PERSONNEL	1,099,572	1,108,999	1,136,724	243,270	1,379,994
519000	SALARIES-SUPERVISORS	891,161	969,958	994,207	39,099	1,033,306
519002	SALARIES-OVERTIME / EXTRA HELP	10,000	-	10,000	-	10,000
519900	CCSD SUPPLEMENTAL PAY	-	87,000	-	82,000	82,000
	TOTAL SALARIES	**5,321,022**	**5,446,949**	**5,507,261**	**506,396**	**6,013,657**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,163	2,026	2,148	-	2,148
521000	MATCHING HEALTH INSURANCE	850,500	825,960	945,120	120,000	1,065,120
522000	MATCHING SOCIAL SECURITY	329,904	318,747	321,450	31,397	352,847
522100	MATCHING MEDICARE	77,154	74,546	79,855	7,343	87,198
523000	MATCHING TEACHER RETIREMENT	1,063,140	975,194	1,098,353	84,794	1,183,147
527000	ON BEHALF PAYMENTS	137,067	137,067	145,616	-	145,616
529100	MATCHING LIFE INSURANCE	6,187	5,837	5,902	543	6,445
529200	MATCHING DENTAL INSURANCE	14,736	13,260	13,407	1,233	14,640
529300	MATCHING DISABILITY 1	2,825	3,271	3,307	304	3,611
529400	MATCHING DISABILITY 2	7,893	7,345	7,426	683	8,109
	TOTAL BENEFITS	**2,491,569**	**2,363,253**	**2,622,584**	**246,297**	**2,868,881**
530000	PURCHASED PROFESSIONAL SERVICE	13,855,747	13,444,885	13,808,901	-	13,808,901
541000	WATER, SEWER AND CLEANING SERVICES	1,258,459	1,274,625	1,292,633	-	1,292,633
543000	REPAIRS AND MAINTENANCE	6,575,898	3,629,771	7,474,279	-	7,474,279
543001	CUSTODIAL SUPPLIES	5,252	10,669	10,820	-	10,820
553200	WEB BASED SUBSCRIPTIONS & LICENSE	2,225	2,225	1,800	-	1,800
553000	COMMUNICATIONS, POSTAGE, UPS	77,500	62,454	64,515	-	64,515
558000	TRAVEL-REGULAR PROGRAMS EMPS	23,500	22,896	26,350	-	26,350
561000	OFFICE SUPPLIES	65,600	57,407	61,950	-	61,950
561012	UNIFORMS	-	-	12,000	-	12,000
561200	PURCHASE OF COMPUTER SOFTWARE	210,500	124,284	145,958	-	145,958
561500	EXPENDABLE EQUIP UNDER $5000	373,980	591,302	406,525	-	406,525
561600	EXPENDABLE EQUIPT COMPUTER	5,000	7,667	5,000	-	5,000
562000	NATURAL GAS, GAS AND FUEL	655,437	517,187	684,397	-	684,397
562001	ELECTRICITY	5,923,148	7,442,840	7,085,427	-	7,085,427
573000	EQUIPMENT OVER $5000	844,000	964,000	1,800,000	-	1,800,000
581000	DUES AND FEES STAFF DEV.	180,500	97,527	93,765	-	93,765
581001	DUES AND FEES SECURITY	61,696	62,947	63,000	-	63,000
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**30,118,442**	**28,312,686**	**33,037,320**	**-**	**33,037,320**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 37,931,033**	**$ 36,122,888**	**$ 41,167,165**	**$ 752,693**	**$ 41,919,858**

STUDENT TRANSPORTATION SERVICES--FUNCTION 2700

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 7,750	$ 35,319	$ 37,085	$ -	$ 37,085
514200	CLERICAL	327,503	317,116	326,629	9,513	336,142
518000	SALARIES BUS DRIVERS	9,613,963	9,687,894	9,930,092	290,637	10,220,729
518001	SALARIES-FIELD TRIPS	30,000	51,405	52,500	-	52,500
518005	SALARIES-DRIVER TRAINING	42,500	52,453	65,550	-	65,550
518007	SALARIES-BUS SAFETY	20,000	17,930	20,000	-	20,000
518009	EXTRA TRIPS HS ALLOTMENT	180,000	126,193	209,750	-	209,750
518010	SALARIES-HS PLAYOFFS	18,000	6,299	18,000	-	18,000
518029	SALARIES 4H PARTNERSHIP	850	435	925	-	925
518034	SALARIES SPECIAL OLYMPICS	1,500	-	1,500	-	1,500
518100	SALARIES-OTHER TRANS. PERS.	632,352	579,414	593,899	17,382	611,281
518106	SALARIES-BUS AIDES	787,065	753,950	772,799	22,619	795,418
518109	SALARIES OF MECHANICS	1,212,752	1,151,715	1,180,508	34,551	1,215,059
518110	SALARIES SPECIAL SERVICES	1,500	3,389	4,015	-	4,015
519000	SALARIES-SUPERVISORS	473,317	473,896	488,113	14,217	502,330
519900	CCSD SUPPLEMENTAL PAY	-	459,000	-	229,500	229,500
	TOTAL SALARIES	**13,349,052**	**13,716,408**	**13,701,365**	**618,419**	**14,319,784**
520009	RETIREMENT-EMPLOYER CONTRIB.	152,490	167,734	172,766	-	172,766
521000	MATCHING HEALTH INSURANCE	3,969,000	3,911,355	4,218,480	558,000	4,776,480
522000	MATCHING SOCIAL SECURITY	827,641	715,908	764,485	38,342	802,827
522100	MATCHING MEDICARE	193,561	167,430	198,670	8,967	207,637
523000	MATCHING TEACHER RETIREMENT	527,151	500,142	517,312	71,286	588,598
527000	ON BEHALF PAYMENTS	405,293	-	379,290	-	379,290
529100	MATCHING LIFE INSURANCE	14,545	13,044	13,030	588	13,618
529200	MATCHING DENTAL INSURANCE	73,130	64,005	63,935	2,886	66,821
529300	MATCHING DISABILITY 1	7,726	6,864	6,856	309	7,165
529400	MATCHING DISABILITY 2	18,618	15,660	15,643	706	16,349
	TOTAL BENEFITS	**6,189,155**	**5,562,142**	**6,350,467**	**681,084**	**7,031,551**
530000	PURCHASED PROFESSIONAL SERV.	3,500	-	1,500	-	1,500
530003	TRANSPORTATION MOUs	1,500	-	500	-	500
530011	CONTRACTED SERVICES	75,000	50,874	86,513	-	83,513
530013	CONTRACTED SERVICES WRECKER	55,000	38,230	47,810	-	47,810
530015	UNIFORM RENTALS	9,011	9,424	11,695	-	11,695
530017	GRAVEL	2,500	1,452	1,010	-	1,010
530021	TYLERTECH SUPPORT	-	-	750	-	750
533200	DRUG TESTS	15,375	15,669	17,520	-	17,520
533400	PHYSICALS-BUS DRIVERS	30,000	30,487	25,650	-	25,650
	TOTAL PURCHASED SERVICES	**191,886**	**146,136**	**192,948**	**-**	**189,948**
543000	REPAIR AND MAINTENANCE	5,000	-	5,000	-	5,000
543003	CHEMICALS AND SOLVENTS	10,000	4,457	7,050	-	7,050
543004	VEHICLE REPAIRS & MAINT.	725,000	689,724	797,500	-	797,500
543007	SHOP SUPPLIES	8,150	8,578	7,875	-	7,875
543008	TIRES AND RELATED PRODUCTS SERVICE	260,000	126,820	286,000	-	286,000
544200	RENTAL OF EQUIPMENT AND VEHICLES	55,000	60,108	59,125	-	59,125
553000	COMMUNICATIONS, POSTAGE, UPS	15,000	36,215	10,215	-	10,215
553003	RADIOS	-	-	92,500	-	92,500
558000	TRAVEL-REGULAR PROGRAMS EMPS	9,000	1,474	8,335	-	8,335
561000	SUPPLIES	14,350	19,583	15,425	-	15,425
561014	RECOGNITION PROGRAM	2,000	7,338	5,235	-	5,235
561200	COMPUTER SOFTWARE	185,000	185,000	240,000	-	240,000
561500	EXPENDABLE EQUIP UNDER $5000	92,250	92,250	92,500	-	92,500
561507	TOOL ALLOTMENT	12,500	9,437	12,500	-	12,500
561600	EXPENDABLE COMPUTER EQUIPMENT	2,500	-	-	-	-
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,500,000	2,952,082	2,635,000	-	2,635,000
562003	LUBRICANTS AND FLUIDS	75,000	101,714	80,625	-	80,625
564200	BOOKS AND PERIODICALS	500	-	-	-	-
573000	PURCHASE EQUIPMENT >$5000	92,250	13,286	-	-	-
573200	PURCHASE OR LEASE BUSES	3,275,000	3,275,000	3,275,000	-	3,275,000
581000	DUES AND FEES	65,000	8,377	60,745	-	60,745
	SUPPLIES/EQUIPMENT/OTHER	**7,403,500**	**7,591,443**	**7,690,630**	**-**	**7,690,630**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 27,133,593**	**$ 27,016,129**	**$ 27,935,410**	**$ 1,299,503**	**$ 29,231,913**

SUPPORT SERVICES - CENTRAL--FUNCTION 2800

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
511400	SUBSTITUTES	$ 15,000	$ 11,874	$ 8,500	$ -	$ 8,500
514200	SALARIES-CLERICAL	616,692	554,272	570,900	16,628	587,528
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	721,258	862,716	888,597	25,881	914,478
519100	SALARIES-OTHER ADMIN PERSONNEL	181,442	120,333	123,943	3,610	127,553
519900	CCSD SUPPLEMENTAL PAY	-	21,500	-	20,000	20,000
	TOTAL SALARIES	**1,534,392**	**1,570,695**	**1,591,940**	**66,119**	**1,658,059**
521000	MATCHING HEALTH INSURANCE	226,800	221,220	257,280	24,000	281,280
522000	MATCHING FICA	95,132	92,660	98,700	4,099	102,799
522100	MATCHING MEDICARE	22,249	21,671	23,083	959	24,042
523000	MATCHING TEACHER RETIREMENT	306,571	304,092	316,371	9,215	325,586
527000	ON BEHALF PAYMENTS	23,732	23,732	24,789	-	24,789
529100	MATCHING LIFE INSURANCE	1,514	1,464	1,484	62	1,546
529200	MATCHING DENTAL INSURANCE	3,844	3,596	3,645	151	3,796
529300	MATCHING DISABILITY 1	685	870	882	37	919
529400	MATCHING DISABILITY 2	1,940	1,841	1,866	77	1,943
529500	MATCHING CONTRIB HEALTH CLUBS	5,022	3,228	3,272	136	3,408
	TOTAL BENEFITS	**687,489**	**674,374**	**731,372**	**38,736**	**770,108**
530000	PURCHASED PROFESSIONAL SERVICE	2,741,175	2,918,823	2,843,892	-	2,843,892
543000	REPAIR AND MAINTENANCE	250	377	475	-	475
553000	COMMUNICATIONS, POSTAGE, UPS	12,535	11,717	11,925	-	11,925
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	55,000	55,000	-	-	-
558000	TRAVEL	11,500	4,282	31,250	-	31,250
561000	SUPPLIES	13,400	13,040	23,320	-	23,320
561054	SUPPLIES PRINT SHOP	2,000	4,567	4,500	-	4,500
561200	COMPUTER SOFTWARE	392,400	392,400	311,163	-	311,163
561500	EXPENDABLE EQUIP UNDER $5000	6,000	10,815	6,803	-	6,803
564200	BOOKS AND PERIODICALS	700	-	300	-	300
581000	DUES AND FEES	8,500	11,637	12,200	-	12,200
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,243,460**	**3,422,658**	**3,245,828**	**-**	**3,245,828**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,465,341**	**$ 5,667,727**	**$ 5,569,140**	**$ 104,855**	**$ 5,673,995**

SCHOOL NUTRITION PROGRAM--FUNCTION 3100

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 APPROVED BUDGET	FY 2022-23 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
519900	CCSD SUPPLEMENTAL PAY	$ -	$ 298,000	$ -	$ -	$ -
	TOTAL SALARIES	**-**	**298,000**	**-**	**-**	**-**
522000	MATCHING FICA	-	18,476	-	-	-
522100	MATCHING MEDICARE	-	4,321	-	-	-
527000	ON BEHALF PAYMENTS	166,039	166,039	170,190	-	170,190
	TOTAL BENEFITS	**166,039**	**188,836**	**170,190**	**-**	**170,190**
TOTAL FUNCTION SCHOOL NUTRITION PROGRAM		**$ 166,039**	**$ 486,836**	**$ 170,190**	**$ -**	**$ 170,190**

OTHER FINANCING SOURCES (USES)

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

OBJECT NUMBER	ACCOUNT NAME	FY 2022-23 BUDGET	FY 2022-23 ESTIMATED ACTUAL	PROJECTED	BUDGET ADJS.	FY 2023-24 PROPOSED BUDGET
453000	PROCEEDS FROM SALE OF ASSETS	$ 140,237	$ 339,424	$ 154,611	$ -	$ 154,611
593000	TRANSFER TO OTHER FUNDS	(1,929,146)	(1,929,146)	(29,756,126)	-	(29,756,126)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (1,788,909)**	**$ (1,589,722)**	**$ (29,601,515)**	**$ -**	**$ (29,601,515)**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2023-24 BUDGET

TOTAL REVENUE					
	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
TOTAL	STATE REVENUE	$ 262,193,323	$ 263,390,219	$ 264,592,339	$ 265,799,712
TOTAL	FEDERAL REVENUE	199,068	199,068	199,068	199,068
TOTAL	LOCAL REVENUE	289,105,387	299,821,666	310,904,042	327,895,469
TOTAL REVENUE		551,497,778	563,410,954	575,695,449	593,894,249
TOTAL EXPENSES		543,236,734	561,885,074	572,478,230	591,153,602
REVENUES OVER EXPENSES		$ 8,261,044	$ 1,525,880	$ 3,217,219	$ 2,740,646

STATE REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 285,572,787	$ 287,000,651	$ 288,435,654	$ 289,877,833
431200/220	MEDIA CENTER PROGRAM	6,165,937	6,227,596	6,289,872	6,352,771
431200/220	STAFF DEV. PROGRAMS	1,845,656	1,864,112	1,882,754	1,901,581
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,831,947	1,850,267	1,868,769	1,887,457
431200/220	INDIRECT COST	29,353,853	29,647,392	29,943,866	30,243,304
431200/220	SUB-TOTAL	**324,770,180**	**326,590,018**	**328,420,915**	**330,262,946**
431250	PUPIL TRANSPORTATION	2,469,890	2,482,239	2,494,651	2,507,124
431250	NURSING	977,503	987,278	997,151	1,007,123
431400	LOCAL FAIR SHARE	(70,460,501)	(71,165,106)	(71,876,757)	(72,595,524)
431210/230	MID-TERM ADJUSTMENT	-	-	-	-
431240	AUSTERITY REDUCTION	-	-	-	-
TOTAL STATE QBE FUNDING		**257,757,073**	**258,894,430**	**260,035,960**	**261,181,668**
2620/438000	STATE PRESCHOOL GRANT	1,312,225	1,325,348	1,338,601	1,351,987
439120/30	ON BEHALF PAYMENTS	758,837	781,602	805,050	829,202
438000	OTHER STATE FUNDS	2,365,188	2,388,840	2,412,728	2,436,855
TOTAL OTHER STATE FUNDING		**4,436,250**	**4,495,789**	**4,556,379**	**4,618,044**
TOTAL STATE REVENUE		**$ 262,193,323**	**$ 263,390,219**	**$ 264,592,339**	**$ 265,799,712**

FEDERAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 199,068	$ 199,068	$ 199,068	$ 199,068
TOTAL FEDERAL REVENUE		**$ 199,068**	**$ 199,068**	**$ 199,068**	**$ 199,068**

LOCAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 251,690,081	$ 261,757,684	$ 272,227,991	$ 288,561,671
411100	P/Y PROPERTY TAXES	1,102,078	1,118,609	1,135,388	1,152,419
411900	INTANGIBLE TAX	5,668,458	5,895,196	6,131,004	6,376,244
411100	MOTOR VEHICLE TAXES	1,167,034	991,979	843,182	716,705
411900	REAL ESTATE TRANSFER TAX	3,033,799	3,155,151	3,281,357	3,412,611
411100	TITLE AD VAL TAX (VEHICLES)	23,165,138	23,512,615	23,865,304	24,223,284
411100	MOBILE HOMES	222,649	200,384	180,346	162,311
TOTAL TAXES		**286,049,236**	**296,631,618**	**307,664,572**	**324,605,244**
413500	TUITION SUMMER SCHOOL	46,058	131,663	131,663	131,663
413501	TUITION NIGHT SCHOOL	-	-	-	-
413505	TUITION-E COURSES	16,460	16,872	17,294	17,726
TOTAL TUITION/TESTING		**62,518**	**148,535**	**148,957**	**149,389**
419100	RENTAL OF PROPERTY	180,427	184,937	189,561	194,300
419900	INDIRECT COST RECOVERIES	1,025	1,100	1,100	1,200
419950	OTHER LOCAL REVENUES	414,800	425,170	435,799	446,694
419957	SCHOOL REIMB SAL AND TRANS	1,248,155	1,279,359	1,311,343	1,344,126
419953	INVENTORY ADJUSTMENT	13,409	13,610	13,814	14,021
419954	FINGER PRINTS/BADGES	60,817	62,338	63,896	65,494
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,075,000	1,075,000	1,075,000	1,075,000
TOTAL OTHER		**2,993,633**	**3,041,514**	**3,090,513**	**3,140,835**
TOTAL LOCAL REVENUE		**$ 289,105,387**	**$ 299,821,666**	**$ 310,904,042**	**$ 327,895,469**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2023-24 BUDGET

TOTAL EXPENSE					
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 374,928,233	$ 388,444,806	$ 394,609,904	$ 408,344,359
2100	PUPIL SERVICES	23,506,578	24,140,801	24,747,414	25,369,510
2210	IMP. OF INSTRUCTIONAL SERVICES	19,482,467	20,032,483	20,532,144	21,045,337
2213	INSTRUCTIONAL STAFF TRAINING	834,411	842,755	851,183	859,694
2220	EDUCATIONAL MEDIA SERVICES	5,999,221	6,149,596	6,303,755	6,461,794
2300	GENERAL ADMINISTRATION	4,142,664	4,263,142	4,376,272	4,501,389
2400	SCHOOL ADMINISTRATION	32,903,940	33,881,540	34,725,350	35,593,576
2500	SUPPORT SERVICES - BUSINESS	3,789,780	3,919,705	4,045,787	4,172,813
2600	MAINTENANCE & OPERATION OF PLANT	41,524,224	42,825,567	44,119,229	45,433,066
2700	STUDENT TRANSPORTATION SERVICES	30,102,418	31,163,540	31,753,944	32,761,160
2800	SUPPORT SERVICES - CENTRAL	5,848,353	6,042,332	6,229,972	6,423,043
3100	SCHOOL NUTRITION PROGRAM	174,445	178,806	183,276	187,858
	TOTAL EXPENSE ALL FUNCTIONS	**$ 543,236,734**	**$ 561,885,074**	**$ 572,478,230**	**$ 591,153,602**

INSTRUCTIONAL SERVICES--FUNCTION 1000

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 215,095,703	$ 220,473,095	$ 225,984,923	$ 231,634,546
511003	HS EVENING SCHOOL TEACHER SALARIES	-	-	-	-
511050	SUMMER SCHOOL	240,023	246,024	252,174	258,479
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,058,603	3,089,189	3,120,081	3,151,282
511400	SUBSTITUTE FOR CLASSIFIED EMPS	188,338	193,046	197,872	202,819
511500	EXTENDED DAY HS TEACHER	74,773	76,642	78,558	80,522
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,393,246	1,407,178	1,421,250	1,435,462
511700	SALARY EXTENDED YEAR	16,072	16,474	16,886	17,308
511800	ART, MUSIC, PE	10,069,397	10,321,132	10,579,160	10,843,639
514000	SALARIES AIDES AND PARAPROS	8,536,022	8,749,422	8,968,158	9,192,362
514500	INTERPRETERS	389,178	398,908	408,880	419,102
516100	TECHNOLOGY SPECIALIST	1,786,921	1,831,594	1,877,384	1,924,319
517200	ELEMENTARY COUNSELOR	3,593,412	3,683,248	3,775,329	3,869,712
517300	SECONDARY COUNSELOR	4,160,445	4,264,456	4,371,068	4,480,345
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	581,833	596,379	611,288	626,571
	TOTAL SALARIES	**249,183,966**	**255,346,787**	**261,663,011**	**268,136,466**
521000	MATCHING STATE HEALTH	48,863,536	50,251,705	51,442,948	52,715,629
522000	MATCHING FICA	15,449,406	15,831,501	16,223,107	16,624,461
522100	MATCHING MEDICARE	3,613,167	3,702,528	3,794,114	3,887,979
523000	MATCHING TEACHER RETIREMENT	48,841,696	50,062,739	51,314,307	52,597,165
529100	MATCHING LIFE INSURANCE	253,514	259,852	266,348	273,007
529200	MATCHING DENTAL INSURANCE	590,692	605,459	620,596	636,111
529300	MATCHING DISABILITY 1	153,602	157,442	161,379	165,413
529400	MATCHING DISABILITY 2	319,482	327,469	335,656	344,047
	TOTAL BENEFITS	**118,085,097**	**121,198,696**	**124,158,454**	**127,243,812**
530000	PURCHASED PROFESSIONAL SERV	1,781	1,826	1,872	1,918
543000	REPAIR AND MAINTENANCE	18,954	19,428	19,914	20,412
553000	WEB-BASED SUBSCRIPTIONS AND LICENSES	82,195	84,250	86,356	88,515
556300	TUITION TO PRIVATE SOURCES	136,995	140,420	143,931	147,529
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,672	2,739	2,807	2,878
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,369,949	1,404,198	1,439,303	1,475,286
561003	SUPPLIES BAND ALLOTMENT	14,331	14,689	15,056	15,432
561004	SUPPLIES CHORAL ALLOTMENT	2,838	2,909	2,982	3,056
561022	LOCAL EFFORT - VOCATIONAL	149,006	152,731	156,550	160,463
561050	SUPPLIES-SUMMER SCHOOL	-	-	-	-
	INSTRUCTIONAL SUPPLIES	**1,778,722**	**1,823,191**	**1,868,770**	**1,915,490**

INSTRUCTIONAL SERVICES--FUNCTION 1000 (continued)

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
561200	PURCHASE OF COMPUTER SOFTWARE	3,948,420	4,145,841	4,353,133	4,570,790
561222	COMPUTER SOFTWARE VOCATIONAL	5,683	5,967	6,265	6,578
561500	EXPENDABLE EQUIP UNDER $5000	650,097	666,349	683,008	700,083
561501	EXPEND EQUIP UNDER $5000 ADA	68,225	69,931	71,679	73,471
561503	EXPENDABLE EQUIP BAND	-	-	-	-
561505	CHORUS EQUIP UNDER $5000	66,959	68,633	70,349	72,108
561522	EXPENDABLE EQUIPT VOCATIONAL	7,984	8,183	8,388	8,598
561600	EXPENDABLE EQUIPT COMPUTER	13,015	13,341	13,674	14,016
561622	EXPENDABLE EQUIPT COMPUTER VOC	4,017	4,117	4,220	4,326
	INSTRUCTIONAL EQUIPMENT	**4,764,400**	**4,982,363**	**5,210,717**	**5,449,970**
564100	TEXTBOOKS-REGULAR ALLOTMENT	1,026,625	5,002,112	1,615,001	5,502,323
564200	BOOKS AND PERIODICALS	21,051	21,578	22,117	22,670
564222	BOOKS AND PERIODICALS VOCATIONAL	320	328	336	344
573000	PURCHASE EQUIPMENT >$5000	68,052	69,753	71,497	73,284
	INSTRUCTIONAL OTHER	**1,116,048**	**5,093,770**	**1,708,951**	**5,598,621**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 374,928,233**	**$ 388,444,806**	**$ 394,609,904**	**$ 408,344,359**

PUPIL SERVICES--FUNCTION 2100

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 17,876	$ 18,323	$ 18,781	$ 19,250
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511405	SUBSTITUTE NURSES	47,263	48,444	49,655	50,897
514200	CLERICAL	296,762	304,181	311,786	319,580
514600	ATHLETICS PERSONNEL SUPPLEMENTS	2,009,545	2,059,784	2,111,279	2,164,060
514605	SALARIES EXTRA CURRICULUM SUPP.	47,150	48,329	49,537	50,775
516305	SALARIES SCHOOL NURSE	2,145,430	2,199,065	2,254,042	2,310,393
516306	SALARIES SCHOOL NURSE	201,350	206,384	211,543	216,832
516400	PHYSICAL THERAPIST	1,426,880	1,462,552	1,499,116	1,536,594
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	5,526,529	5,664,693	5,806,310	5,951,468
517101	STUDENT SUPPORT/RTI SUPPLEMENT	67,650	69,341	71,075	72,852
517400	SCHOOL PSYCHOLOGIST	2,470,347	2,532,106	2,595,409	2,660,294
517600	SCHOOL SOCIAL WORKER	368,870	378,092	387,544	397,232
519000	OTHER MANAGEMENT PERSONNEL	447,260	458,441	469,902	481,650
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	160,802	164,822	168,943	173,166
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	TOTAL SALARIES	**15,233,714**	**15,614,557**	**16,004,921**	**16,405,044**
521000	MATCHING STATE HEALTH	3,123,173	3,244,724	3,325,823	3,408,968
522000	MATCHING FICA	944,490	968,103	992,305	1,017,113
522100	MATCHING MEDICARE	220,889	226,411	232,071	237,873
523000	MATCHING TEACHER RETIREMENT	3,007,744	3,082,938	3,160,011	3,239,012
529100	MATCHING LIFE INSURANCE	13,873	14,220	14,576	14,940
529200	MATCHING DENTAL INSURANCE	29,494	30,232	30,988	31,762
529300	MATCHING DISABILITY 1	8,465	8,677	8,894	9,116
529400	MATCHING DISABILITY 2	17,647	18,089	18,541	19,004
	PUPIL SERVICE BENEFITS	**7,365,777**	**7,593,393**	**7,783,208**	**7,977,789**
530000	PURCHASED PROFESSIONAL SERVICE	656,456	672,868	689,689	706,931
543000	REPAIR AND MAINTENANCE	5,125	5,253	5,384	5,519
553000	COMMUNICATIONS, POSTAGE, UPS	14,453	14,814	15,184	15,564
558000	TRAVEL-REGULAR PROGRAMS EMPS	27,583	28,272	28,979	29,704
561000	SUPPLIES	68,368	70,077	71,829	73,624
561200	PURCHASE OF COMPUTER SOFTWARE	126,704	133,039	139,691	146,675
561500	EXPENDABLE EQUIP UNDER $5000	3,250	3,250	3,250	3,250
581000	DUES AND FEES	5,150	5,279	5,279	5,411
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**907,087**	**932,851**	**959,285**	**986,678**
TOTAL FUNCTION PUPIL SERVICES		**$ 23,506,578**	**$ 24,140,801**	**$ 24,747,414**	**$ 25,369,510**

IMPROVEMENT OF INSTRUCTIONAL SERVICES--FUNCTION 2210

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 1,000	$ 1,000	$ 1,000	$ 1,000
511010	INSTRUCTIONAL LEAD STRATEGIST	3,205,259	3,285,391	3,367,525	3,451,713
511300	SUBSTITUTE FOR CERTIFIED EMPS	13,028	13,353	13,687	14,029
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	2,500	2,500	2,500	2,500
514200	SALARIES-CLERICAL	1,491,455	1,528,741	1,566,960	1,606,134
516100	TECHNOLOGY SPECIALIST	1,533,309	1,571,641	1,610,933	1,651,206
519000	SALARIES-OTHER MANAGEMENT	2,274,554	2,331,418	2,389,703	2,449,446
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,410,802	2,471,072	2,532,849	2,596,170
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	85,000	87,125	89,303	91,536
	OVERTIME/EXTRA HELP	10,250	10,506	10,769	11,038
	IMP. INST. SERVICES SALARIES	**11,027,157**	**11,302,748**	**11,585,229**	**11,874,772**
521000	MATCHING STATE HEALTH	2,041,239	2,155,319	2,208,145	2,263,332
522000	MATCHING FICA	683,684	700,770	718,284	736,236
522100	MATCHING MEDICARE	159,894	163,890	167,986	172,184
523000	MATCHING TEACHER RETIREMENT	2,162,337	2,216,395	2,271,805	2,328,600
529100	MATCHING LIFE INSURANCE	9,704	9,946	10,195	10,450
529200	MATCHING DENTAL INSURANCE	22,982	23,556	24,145	24,749
529300	MATCHING DISABILITY 1	6,087	6,240	6,396	6,556
529400	MATCHING DISABILITY 2	12,243	12,549	12,862	13,184
	IMP.INST.SERVICES BENEFITS	**5,098,168**	**5,288,664**	**5,419,817**	**5,555,290**
530000	PURCHASED PROF/TECH SERVICES	1,399,093	1,434,071	1,469,922	1,506,670
543000	REPAIR AND MAINT SERVICES	83,117	85,195	87,325	89,508
553000	COMMUNICATIONS, POSTAGE, UPS	35,465	36,352	37,260	38,192
553200	WEB-BASED SUBS AND LICENSES	166,229	170,385	174,645	179,011
558000	TRAVEL-REGULAR PROGRAMS EMPS	59,553	61,041	62,567	64,132
561000	SUPPLIES	237,277	243,209	249,289	255,522
561200	COMPUTER SOFTWARE	1,112,819	1,140,639	1,169,155	1,198,384
561500	EXPENDABLE EQUIP UNDER $1000	43,229	44,310	45,418	46,553
561600	EXPENDABLE EQUIPT COMPUTER	5,125	5,253	5,384	5,519
564200	BOOKS AND PERIODICALS	384	394	404	414
573000	PURCHASE EQUIPMENT >$5000	138,375	141,834	145,380	149,015
581000	DUES AND FEES	76,475	78,387	80,347	82,355
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,357,143**	**3,441,071**	**3,527,098**	**3,615,275**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 19,482,467**	**$ 20,032,483**	**$ 20,532,144**	**$ 21,045,337**

INSTRUCTIONAL STAFF TRAINING--FUNCTION 2213

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 572,325	$ 578,048	$ 583,828	$ 589,667
511400	SUBSTITUTE FOR CLASSIFIED EMPS	5,050	5,101	5,152	5,203
511600	PROFESSIONAL DEVELOP STIPENDS	65,650	66,307	66,970	67,639
519099	SALARIES-STAFF DEVELOPMENT	-	-	-	-
	TOTAL SALARIES	**643,025**	**649,455**	**655,949**	**662,509**
522000	MATCHING FICA	39,868	40,266	40,669	41,076
522100	MATCHING MEDICARE	9,324	9,417	9,511	9,606
	TOTAL BENEFITS	**49,191**	**49,683**	**50,180**	**50,682**
530000	PURCHASED PROF/TECH SERVICES	21,001	21,211	21,423	21,637
553000	COMMUNICATIONS, POSTAGE, UPS	1,200	1,212	1,224	1,236
558000	TRAVEL-REGULAR PROGRAMS EMPS	17,479	17,654	17,830	18,009
561000	SUPPLIES	1,515	1,530	1,545	1,561
581000	DUES AND FEES	101,000	102,010	103,030	104,060
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**142,195**	**143,617**	**145,053**	**146,504**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 834,411**	**$ 842,755**	**$ 851,183**	**$ 859,694**

EDUCATIONAL MEDIA SERVICES--FUNCTION 2220

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 13,230	$ 13,892	$ 14,586	$ 15,315
511400	SUBS-CLASSIFIED EMPS	-	-	-	-
514200	SALARIES-CLERICAL	-	-	-	-
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,636,909	3,727,832	3,821,028	3,916,553
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	EDUCATIONAL MEDIA SALARIES	**3,650,139**	**3,741,723**	**3,835,614**	**3,931,869**
521000	MATCHING HEALTH INSURANCE	691,701	709,057	726,849	745,089
522000	MATCHING SOCIAL SECURITY	226,309	231,987	237,808	243,776
522100	MATCHING MEDICARE	52,927	54,255	55,616	57,012
523000	MATCHING TEACHER RETIREMENT	726,654	744,821	763,441	782,527
529100	MATCHING LIFE INSURANCE	3,263	3,344	3,428	3,513
529200	MATCHING DENTAL INSURANCE	6,892	7,064	7,241	7,422
529300	MATCHING DISABILITY 1	2,140	2,194	2,249	2,305
529400	MATCHING DISABILITY 2	4,146	4,250	4,356	4,465
	EDUCATIONAL MEDIA BENEFITS	**1,714,032**	**1,756,971**	**1,800,988**	**1,846,110**
530000	PURCHASED PROFESSIONAL SERVICE	1,500	1,500	1,500	1,500
543000	REPAIR AND MAINTENANCE	575	575	575	575
553200	WEB-BASED SUBS AND LICENSES	59,723	61,366	63,053	64,787
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	-
561000	LIBRARY S/M-SYSTEM WIDE	45,808	47,068	48,362	49,692
561200	COMPUTER SOFTWARE	40,078	40,879	41,697	42,531
561501	EXPENDABLE EQUIPMENT	48,407	49,738	51,106	52,511
564200	BOOKS AND PERIODICALS	423,224	433,804	444,649	455,765
573000	PURCHASE EQUIPMENT >$5000	15,736	15,972	16,211	16,454
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**635,050**	**650,901**	**667,153**	**683,816**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 5,999,221**	**$ 6,149,596**	**$ 6,303,755**	**$ 6,461,794**

GENERAL ADMINISTRATION--FUNCTION 2300

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
512100	CENTRAL OFFICE STAFF SALARIES	$ 2,178,837	$ 2,244,202	$ 2,311,528	$ 2,380,874
511100	SCHOOL BOARD MEMBERS SALARIES	86,400	86,400	86,400	86,400
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	GENERAL ADMINISTRATION SALARIES	**2,265,237**	**2,330,602**	**2,397,928**	**2,467,274**
520005	MATCHING VALIC CONTRIBUTION	77,328	79,648	82,038	84,499
521000	MATCHING HEALTH INSURANCE	287,478	297,989	297,851	306,455
522000	MATCHING SOCIAL SECURITY	140,445	144,497	148,672	152,971
522100	MATCHING MEDICARE	32,846	33,794	34,770	35,775
523000	MATCHING TEACHER RETIREMENT	435,332	448,392	461,843	475,699
529100	MATCHING LIFE INSURANCE	921	948	977	1,006
529200	MATCHING DENTAL INSURANCE	2,722	2,804	2,888	2,975
529300	MATCHING DISABILITY 1	644	663	683	703
529400	MATCHING DISABILITY 2	1,557	1,604	1,652	1,702
	GENERAL ADMIN. BENEFITS	**979,272**	**1,010,339**	**1,031,374**	**1,061,785**
530000	PURCHASED PROFESSIONAL SERVICE	69,254	71,158	73,115	75,125
534000	LEGAL SERVICES	546,902	561,942	577,396	593,274
543000	REPAIR AND MAINTENANCE SERVICES	325	325	400	400
552000	INSURANCE-FIDELITY BONDS	3,890	4,085	4,289	4,503
553000	COMMUNICATIONS, POSTAGE, UPS	3,334	3,426	3,520	3,617
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,409	2,469	2,531	2,594
558500	TRAVEL BOARD MEMBERS	3,668	3,769	3,873	3,979
561000	SUPPLIES S/W AND SPECIAL ALLOT	5,697	5,811	5,927	6,045
561500	EXPENDABLE EQUIP UNDER $5000	4,901	4,999	5,099	5,201
564200	BOOKS AND PERIODICALS	255	260	265	271
581000	FEES AND DUES	257,519	263,957	270,556	277,320
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**898,154**	**922,201**	**946,970**	**972,330**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 4,142,664**	**$ 4,263,142**	**$ 4,376,272**	**$ 4,501,389**

SCHOOL ADMINISTRATION--FUNCTION 2400

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,500	$ 1,500	$ 1,750	$ 1,750
511400	SUBSTITUTE FOR CLASSIFIED EMPS	9,000	9,000	9,250	9,250
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	7,983	8,222	8,469	8,723
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	100,204	103,210	106,306	109,495
513000	SALARY PRINCIPAL	4,887,767	5,009,961	5,135,210	5,263,590
513100	SALARIES ASSISTANT PRINCIPAL	9,638,814	9,879,784	10,126,779	10,379,948
514200	SALARIES - CLERICAL	6,895,785	7,068,179	7,244,884	7,426,006
514210	SALARIES-CLERICAL STUDENT	50,225	51,481	52,768	54,087
519100	SALARIES OTHER ADM. PERSONNEL	119,968	122,967	126,041	129,192
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SCHOOL ADMINISTRATION SALARIES	**21,711,245**	**22,254,304**	**22,811,457**	**23,382,042**
521000	MATCHING HEALTH INSURANCE	4,737,305	5,008,374	5,132,578	5,260,959
522000	MATCHING SOCIAL SECURITY	1,346,097	1,379,767	1,414,310	1,449,687
522100	MATCHING MEDICARE	314,813	322,687	330,766	339,040
523000	MATCHING TEACHER RETIREMENT	4,304,158	4,411,762	4,522,056	4,635,108
529100	MATCHING LIFE INSURANCE	20,099	20,602	21,117	21,645
529200	MATCHING DENTAL INSURANCE	54,328	55,686	57,078	58,505
529300	MATCHING DISABILITY 1	12,567	12,881	13,203	13,533
529400	MATCHING DISABILITY 2	25,344	25,978	26,627	27,293
	SCHOOL ADMINISTRATION BENEFIT	**10,814,712**	**11,237,737**	**11,517,736**	**11,805,769**
543000	REPAIR AND MAINTENANCE	7,090	7,285	7,485	7,691
544100	RENTAL	67,200	72,200	72,200	75,000
553000	COMMUNICATIONS, POSTAGE, UPS	127,198	129,106	131,042	133,008
553001	SCHOOL NEWSLETTER	39,975	40,974	41,999	43,049
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,363	2,422	2,482	2,544
561000	SUPPLIES	126,509	129,671	132,913	136,236
561001	SUPPLIES PRE SCHOOL	1,281	1,313	1,346	1,380
561500	EXPENDABLE EQUIP UNDER $5000	6,368	6,528	6,691	6,858
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**377,983**	**389,499**	**396,158**	**405,765**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 32,903,940**	**$ 33,881,540**	**$ 34,725,350**	**$ 35,593,576**

SUPPORT SERVICES-BUSINESS--FUNCTION 2500

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	$ 27,500	$ 27,500	$ 30,000	$ 30,000
514200	SALARIES-CLERICAL	758,705	781,466	804,910	829,058
518103	SALARIES-WAREHOUSE	539,433	555,616	572,284	589,453
519000	SALARIES-ACCOUNTING STAFF	819,522	844,107	869,430	895,513
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	BUSINESS SERVICES SALARIES	**2,145,159**	**2,208,689**	**2,276,625**	**2,344,024**
520009	RETIREMENT-EMP. CONTRIBUTION	2,610	2,688	2,769	2,852
521000	MATCHING HEALTH INSURANCE	337,770	358,923	369,952	380,904
522000	MATCHING SOCIAL SECURITY	133,000	136,939	141,151	145,329
522100	MATCHING MEDICARE	31,105	32,026	33,011	33,988
523000	MATCHING TEACHER RETIREMENT	423,108	435,802	448,876	462,342
527000	ON BEHALF PAYMENTS	17,356	17,876	18,412	18,965
529100	MATCHING LIFE INSURANCE	2,424	2,496	2,571	2,648
529200	MATCHING DENTAL INSURANCE	6,013	6,194	6,379	6,571
529300	MATCHING DISABILITY 1	1,393	1,434	1,477	1,522
529400	MATCHING DISABILITY 2	3,044	3,135	3,229	3,326
	BUSINESS SERVICES BENEFITS	**957,821**	**997,513**	**1,027,827**	**1,058,447**
530000	PURCHASED PROFESSIONAL SERVICES	204,098	209,711	215,478	221,404
543000	REPAIR AND MAINTENANCE	750	750	751	751
553000	COMMUNICATIONS, POSTAGE, UPS	12,104	12,437	12,779	13,130
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	135,739	142,526	149,652	157,135
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,583	4,709	4,838	4,971
561000	SUPPLIES	14,760	15,166	15,583	16,012
561500	EXPENDABLE EQUIP UNDER $5000	2,672	2,745	2,820	2,898
561200	COMPUTER SOFTWARE	212,914	223,559	234,737	246,474
564200	BOOKS AND PERIODICALS	250	250	250	250
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-
581000	DUES AND FEES	98,930	101,650	104,446	107,318
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**686,799**	**713,503**	**741,335**	**770,343**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 3,789,780**	**$ 3,919,705**	**$ 4,045,787**	**$ 4,172,813**

MAINTENANCE AND OPERATION OF PLANT SERVICES--FUNCTION 2600

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
514200	SALARIES-CLERICAL	$ 723,388	$ 745,089	$ 767,442	$ 790,465
518101	SALARIES-MAINTENANCE PERSONNEL	2,876,190	2,948,095	3,021,797	3,097,342
518102	SALARIES-SECURITY PERSONNEL	1,414,494	1,449,856	1,486,103	1,523,255
519000	SALARIES-SUPERVISORS	1,064,305	1,096,234	1,129,121	1,162,995
519002	SALARIES- EXTRA HELP	10,000	10,000	10,000	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SALARIES-OPERATION AND MAINT.	**6,088,377**	**6,249,274**	**6,414,463**	**6,584,057**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,212	2,279	2,347	2,418
521000	MATCHING HEALTH INSURANCE	1,198,251	1,294,657	1,329,077	1,364,217
522000	MATCHING SOCIAL SECURITY	377,479	387,455	397,697	408,212
522100	MATCHING MEDICARE	88,281	90,614	93,010	95,469
523000	MATCHING TEACHER RETIREMENT	1,214,460	1,246,607	1,279,612	1,313,497
527000	ON BEHALF PAYMENTS	162,560	166,856	171,266	175,794
529100	MATCHING LIFE INSURANCE	6,622	6,804	6,991	7,184
529200	MATCHING DENTAL INSURANCE	15,043	15,456	15,881	16,318
529300	MATCHING DISABILITY 1	3,710	3,812	3,917	4,025
529400	MATCHING DISABILITY 2	8,332	8,561	8,797	9,038
	OPERATION AND MAINT. BENEFITS	**3,076,951**	**3,223,102**	**3,308,595**	**3,396,171**
530000	PURCHASED PROFESSIONAL SERVICE	14,292,213	14,792,440	15,310,175	15,846,032
541000	WATER, SEWER AND CLEANING SVCS	1,324,949	1,358,073	1,392,024	1,426,825
543000	REPAIR AND MAINTENANCE	7,661,136	7,852,664	8,048,981	8,250,206
543001	CUSTODIAL SUPPLIES	11,118	11,423	11,737	12,060
553000	COMMUNICATIONS, POSTAGE, UPS	66,289	68,112	69,985	71,910
553200	WEB BASED SUBSCRIPTIONS	1,890	1,985	2,084	2,188
558000	TRAVEL-REGULAR PROGRAMS EMPS	27,075	27,819	28,584	29,370
561000	OFFICE SUPPLIES	63,654	65,404	67,203	69,051
561012	UNIFORMS	12,330	12,669	13,017	13,375
561200	PURCHASE OF COMPUTER SOFTWARE	153,256	160,919	168,965	177,413
561500	SAFETY/SECURITY EQUIPMENT (STATE GRANT)	-	-	-	-
561500	EXPENDABLE EQUIP UNDER $1000	417,704	429,191	440,994	453,121
561600	EXPENDABLE EQUIPT COMPUTER	5,000	7,500	7,500	9,000
562000	NATURAL GAS, GAS AND FUEL	703,218	722,556	742,427	762,843
562001	ELECTRICITY	7,297,990	7,516,930	7,742,437	7,974,711
573000	EQUIPMENT OVER $1000	160,000	160,000	180,000	180,000
581001	DUES AND FEES SECURITY	64,733	66,513	68,342	70,221
581000	DUES AND FEES STAFF DEV.	96,344	98,993	101,715	104,512
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**32,358,896**	**33,353,191**	**34,396,171**	**35,452,838**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 41,524,224**	**$ 42,825,567**	**$ 44,119,229**	**$ 45,433,066**

STUDENT TRANSPORTATION SERVICES--FUNCTION 2700

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 37,085	$ 38,198	$ 39,152	$ 40,131
514200	CLERICAL	346,226	356,613	367,311	378,331
518000	SALARIES BUS DRIVERS	10,476,247	10,738,153	11,006,607	11,281,772
518001	SALARIES-FIELD TRIPS	53,813	55,158	56,537	57,950
518005	SALARIES-DRIVER TRAINING	65,550	67,550	67,550	70,000
518007	SALARIES-BUS SAFETY	20,000	22,000	22,000	24,000
518009	EXTRA TRIPS HS ALLOTMENT	209,750	209,750	209,750	209,750
518010	SALARIES-HS PLAYOFFS	18,000	18,000	18,000	18,000
518023	SALARIES-BUS DRIVERS SUMMER SCH.	3,500	3,500	3,500	3,500
518029	SALARIES 4H PARTNERSHIP	1,000	1,000	1,000	1,000
518034	SALARIES SPECIAL OLYMPICS	1,500	1,500	1,500	1,500
518100	SALARIES-OTHER TRANS. PERS.	626,563	642,227	658,283	674,740
518106	SALARIES-BUS AIDES	815,303	835,686	856,578	877,993
518109	SALARIES OF MECHANICS	1,245,435	1,276,571	1,308,486	1,341,198
518110	SALARIES SPECIAL SERVICES	4,216	4,427	4,648	4,880
519000	SALARIES-SUPERVISORS	517,400	532,922	548,910	565,377
519100	SALARIES-OTHER ADMINISTRATIVE	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	TRANSPORTATION- SALARIES	**14,441,589**	**14,803,255**	**15,169,812**	**15,550,122**
520009	RETIREMENT-EMPLOYER CONTRIB.	177,085	181,512	186,050	190,701
521000	MATCHING HEALTH INSURANCE	5,375,714	5,811,091	5,955,668	6,104,978
522000	MATCHING SOCIAL SECURITY	895,378	917,802	940,528	964,108
522100	MATCHING MEDICARE	209,403	214,647	219,962	225,477
523000	MATCHING TEACHER RETIREMENT	546,578	561,105	576,021	591,337
527000	ON BEHALF PAYMENTS/FITNESS	388,772	398,492	408,454	418,665
529100	MATCHING LIFE INSURANCE	13,958	14,307	14,665	15,032
529200	MATCHING DENTAL INSURANCE	68,492	70,204	71,959	73,758
529300	MATCHING DISABILITY 1	7,344	7,528	7,716	7,909
529400	MATCHING DISABILITY 2	16,758	17,177	17,606	18,046
	TRANSPORTATION BENEFITS	**7,699,483**	**8,193,865**	**8,398,630**	**8,610,011**
530000	PURCHASED PROFESSIONAL SERV.	1,650	1,815	1,997	2,196
530003	TRANSPORTATION MOUs	550	605	666	732
530011	CONTRACTED SERVICES	85,601	87,741	89,934	92,183
530013	CONTRACTED SERVICES WRECKER	48,766	49,742	50,736	51,751
530015	UNIFORM RENTALS	11,987	12,287	12,594	12,909
530017	GRAVEL	1,035	1,061	1,088	1,115
530021	TYLERTECH SUPPORT	788	827	868	912
533200	DRUG TESTS	17,958	18,407	18,867	19,339
533400	PHYSICALS-BUS DRIVERS	26,291	26,949	27,622	28,313
	TRANSPORTATION OUTSIDE SERV.	**194,626**	**199,433**	**204,372**	**209,449**

STUDENT TRANSPORTATION SERVICES--FUNCTION 2700-continued

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
543000	REPAIR AND MAINTENANCE	5,125	5,253	5,384	5,519
543003	CHEMICALS AND SOLVENTS	7,226	7,407	7,592	7,782
543004	VEHICLE REPAIRS & MAINT.	817,438	837,873	858,820	880,291
543007	SHOP SUPPLIES	8,072	8,274	8,481	8,693
543008	TIRES AND RELATED PRODUCTS SERVICE	293,150	300,479	307,991	315,690
544200	RENTAL OF EQUIPMENT AND VEHICLES	60,603	62,118	63,671	65,263
553000	COMMUNICATIONS, POSTAGE, UPS	10,470	10,732	11,000	11,275
553003	RADIOS		97,125	-	101,981
558000	TRAVEL-REGULAR PROGRAMS EMPS	8,543	8,757	8,976	9,200
561000	SUPPLIES	15,811	16,206	16,611	17,026
561014	RECOGNITION PROGRAM	5,366	5,500	5,638	5,778
561200	COMPUTER SOFTWARE	252,000	264,600	277,830	291,722
561500	EXPENDABLE EQUIP UNDER $5000	94,813	97,183	99,612	102,103
561507	TOOL ALLOTMENT	12,500	13,000	13,000	13,500
561600	EXPENDABLE COMPUTER EQUIPMENT	2,500	2,500	2,500	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,687,700	2,741,454	2,796,283	2,852,209
562003	LUBRICANTS AND FLUIDS	82,641	84,707	86,824	88,995
564200	BOOKS AND PERIODICALS	500	-	500	-
573000	PURCHASE EQUIPMENT >$5000	40,000	40,000	45,000	45,000
573200	PURCHASE OR LEASE BUSES	3,300,000	3,300,000	3,300,000	3,500,000
581000	DUES AND FEES	62,264	63,820	65,416	67,051
	SUPPLIES/EQUIPMENT/OTHER	**7,766,721**	**7,966,988**	**7,981,130**	**8,391,578**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 30,102,418**	**$ 31,163,540**	**$ 31,753,944**	**$ 32,761,160**

SUPPORT SERVICES CENTRAL OFFICE--FUNCTION 2800

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

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2024-25 PROJECTED BUDGET	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET
511400	SUBSTITUTES	$ 9,000	$ 9,000	$ 9,500	$ 9,500
514200	SALARIES-CLERICAL	605,154	623,308	642,008	661,268
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	941,912	970,170	999,275	1,029,253
519100	SALARIES-OTHER ADMIN PERSONNEL	131,380	135,321	139,381	143,562
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	CENTRAL SUPPORT SALARIES	**1,687,446**	**1,737,799**	**1,790,163**	**1,843,583**
521000	MATCHING HEALTH INSURANCE	310,191	332,367	342,279	352,493
522000	MATCHING FICA	104,622	107,744	110,990	114,302
522100	MATCHING MEDICARE	24,468	25,198	25,957	26,732
523000	MATCHING TEACHER RETIREMENT	335,353	345,414	355,776	366,450
527000	ON BEHALF PAYMENTS	25,409	26,044	26,695	27,362
529100	MATCHING LIFE INSURANCE	1,585	1,624	1,665	1,706
529200	MATCHING DENTAL INSURANCE	3,900	4,008	4,118	4,231
529300	MATCHING DISABILITY 1	942	966	990	1,014
529400	MATCHING DISABILITY 2	1,992	2,041	2,092	2,145
529500	MATCHING CONTRIB HEALTH CLUBS	3,493	3,581	3,670	3,762
	CENTRAL SUPPORT BENEFITS	**811,954**	**848,986**	**874,233**	**900,198**
530000	PURCHASED PROFESSIONAL SERVICE	2,929,209	3,017,085	3,107,598	3,200,826
543000	REPAIR AND MAINTENANCE	475	500	500	525
553000	COMMUNICATIONS, POSTAGE, UPS	12,223	12,529	12,842	13,163
558000	TRAVEL	32,031	32,832	33,653	34,494
561000	SUPPLIES	23,903	24,501	25,113	25,741
561054	SUPPLIES PRINT SHOP	4,613	4,728	4,846	4,967
561200	COMPUTER SOFTWARE	326,721	343,057	360,210	378,221
561500	EXPENDABLE EQUIP UNDER $1000	6,973	7,147	7,326	7,509
564200	BOOKS AND PERIODICALS	300	350	350	350
573000	EQUIPMENT >1,000	-	-	-	-
581000	DUES AND FEES	12,505	12,818	13,138	13,467
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,348,953**	**3,455,546**	**3,565,576**	**3,679,262**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,848,353**	**$ 6,042,332**	**$ 6,229,972**	**$ 6,423,043**

SCHOOL NUTRITION PROGRAM--FUNCTION 3100					
Function 3100 expenses recorded in General Fund are for payments made on behalf of the food service operation by special arrangement.					
STATE OBJECT ACCOUNT NUMBER	**ACCOUNT NAME**	**FY 2024-25 PROJECTED BUDGET**	**FY 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**
527000	ON BEHALF PAYMENTS	$ 174,445	$ 178,806	$ 183,276	$ 187,858
	TOTAL BENEFITS	**174,445**	**178,806**	**183,276**	**187,858**
TOTAL FUNCTION SCHOOL NUTRITION		**$ 174,445**	**$ 178,806**	**$ 183,276**	**$ 187,858**

SCHOOL BOARD MEMBERS

Kyla Cromer, School Board Chair
Robert Rechsteiner, School Board Vice-Chair
John Harmon
Patsy Jordan
Dr. Susan Padgett-Harrison
Kelly Poole
Erin Ragsdale

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

Cherokee County
School District