Cherokee County School District

Agenda Request Form

Meeting Date	Agenda Item Number
June 20, 2024	Action Item 1

Title

FY2025 Final Budget Adoption

Requested Action

School Board Consideration of Superintendent's Recommendation for Approval of FY2025 Final Budget and Ad Valorem Property Tax Rate

Summary Explanation and Background

The review and approval process for the FY2025 Budget began with 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 the Budget. Subsequently the Superintendent's Annual Ad Hoc Budget Committee conducted its annual "zero sunset review" of all major current expenditures.

At its May 16, 2024 School Board Meeting, the School Board tabled the Superintendent's recommended FY2025 Tentative Budget in order to receive public input and advertise, as required by Georgia Statute.

At the June 20, 2024 School Board Meeting, after three public hearings (June 12, 2024 at 11:30 a.m., June 20, 2024 at 11:30 a.m. and June 20, 2024 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 FY2025.

Financial Impact

The financial impact is a total budget of $923,452,576 for FY2025.

Exhibits: (List)

Superintendent's Recommended Tentative FY2025 Budget

Source of Additional Information

Mary Elizabeth Davis, PhD	770.479.1871
Kenneth Owen	770.479.1871

Cherokee County School District

FY2025
BUDGET













Mary Elizabeth Davis, PhD
Superintendent of Schools

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Cherokee County School District

EXECUTIVE SUMMARY OF THE SUPERINTENDENT'S FY2025 TENTATIVE RECOMMENDED BUDGET

I. INTRODUCTION -- RECOMMENDED FY2025 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, 2024.

The Superintendent's Recommended Tentative Budget provides a detailed plan for next year's operation of the School District, which addresses the Key Priorities emerging from the activities and listening sessions during the first 100 days as the new Superintendent in CCSD, 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 2024 session of the Georgia General Assembly and subsequently signed by the Governor. These Key Priorities are all tied to Elevating Excellence for the nearly 43,000 students, 6,000 staff members, and the growing community in the years ahead. **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.** The current stability of State funding authorized 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 FY2025 Budget preserves as its primary focus the continual improvement of student academic achievement 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 12 consecutive years, all its high schools earned State and National recognitions for outstanding AP programs. **These honors would not be possible without the best professionals in public education today, the financial resources and support provided by the citizens of Cherokee County, and the policy leadership provided by the School Board to advance as a competitive employer that attracts and retains talent, and focuses on quality schools for every student.**

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Canton, Georgia 30114
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II. REVENUE FORECAST

Total Estimated State Funding - $289.7 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 48.3% (13,713 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 $2,500 per teacher per year salary increase, a 4.1% increase in classified staff salaries, a 4% increase in the employer portion of the Teacher Retirement System (TRS) contribution for all eligible employees as well as slight increases in certain program areas where student population growth has occurred. What the QBE formula does NOT include is the 32% increase in the employer portion of State Health Benefit Plan (SHBP) premiums for classified staff or the matching salary increases for non-QBE staff.

Total Local Funding –$400.6 MM

It is expected the local property tax digest will grow by approximately 6.4% this year, making this the twelfth consecutive year of strong economic growth and increases in property valuations. By leaving the millage rate at the FY2024 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 classified employees. The result of the continued growth in the tax digest is an estimated collection of $305.9 MM in total local tax revenue (includes property, motor vehicle and other local taxes) to CCSD for FY2025, an approximate 6.4% increase over FY2024 collections.

Total Federal Funding - $31.8 MM

Federal funding, which makes up a little more than 4.3% of the CCSD total proposed budget, is significantly lower in FY2025 than previous years due to the sunsetting of federal allocations made to school districts in response to the COVID-19 pandemic. Specifically, CCSD is scheduled to lose $17.4 MM in American Rescue Plan (ARP) funds in FY2025. The Superintendent's recommended tentative budget for FY2025 includes the following items formerly funded with ARP funds that will be continued with local funds:

- Supplemental learning opportunities to include summer school, before/after-school and in-school tutoring to mitigate learning loss,
- Full-day instructional support in all Kindergarten classrooms,
- 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,
- Support staff (Behavior Coaches, Psychologist, Nurse and Social Worker) to assist students and staff,
- Digital content and courses for students in need of academic assistance and course completion,
- Additional School Police officers to enhance safety and security at the elementary school level.

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 FY2025 Tentative Budget:

- *Provide annual longevity-step increases for all eligible employees,*
- *In addition to the Governor's $2,500 per year per teacher salary increase,*
- *Provide a 4.1% 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,*
- *Continue to allocate three Behavioral Coaches, one School Nurse, one School Psychologist 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 four School Police Officers to enhance security at the elementary school level,*
- *Increase the required employer premium in the State Health Benefit Plan (SHBP) for certified staff – from $1,580/month/employee to $1,760/month/employee – and for classified staff – from $1,195/month/employee to $1,580/month/employee,*
- *Continue to allocate Administrator on Special Assignment to the Division of Curriculum and Instruction to provide support to the Assessment Department,*
- *Continue use of flexibility options allowing all schools to utilize Instructional Lead Strategists (ILS) to increase student achievement in*

literacy and math while also meeting Response to Intervention (RTI) requirements,

- *Continue to strategically utilize the limited "pay-as-you-go" model for funding technology, infrastructure and other capital outlay items using current Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) collections,*
- *Continue the conversion of all indoor lighting to LED,*
- *Continue 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 FY2025 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 $585.8 MM in General Fund/Operating Budget total expenditures anticipated for the 2024-25 school year, $395.0 MM (67.4%) is appropriated directly to School Instruction. Of the remaining $190.8 MM in budgeted expenditures, $174.8 MM (91.6%) is allocated to departments having a direct impact on students, such as Pupil Services, Instructional Improvement, Instructional Staff Training, Educational Media Services, School Administration, Maintenance and Operation and Pupil Transportation. Overall, $569.8 MM (97.3%) of General Fund budgeted expenditures have a direct impact on schools and students.

Employee Compensation/Benefits

CCSD continues to be the largest employer in Cherokee County … with an expected 2025-26 school year total of approximately 5,530.5 full-time employees: 2,902 certified teachers; 1,010.5 certified instructional support staff; 1,413 non-instructional support staff; and 205 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 4.1% cost of living adjustment for all eligible non-teaching employees. Additionally, the Superintendent is recommending step increases along

with passing along the Governor's $2,500 per teacher per year salary increase and extending it to those certified positions not included in the Governor's budget, along with other improvements to scales to further enhance total compensation for teachers and staff throughout their careers, all beginning July 1, 2024.

By approving this recommended increase in compensation for teachers and other eligible staff (a total budgetary impact of almost $24.7 MM) CCSD will continue to demonstrate its commitment to keeping employees competitive with their peers in the Metro Atlanta region relative to compensation and benefits, thereby continuing to attract and retain the best staff possible.

Capital Outlay Priorities

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

V. ED-SPLOST

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

With the School Board's decision to shift a portion of property tax collections from Maintenance and Operations (M&O) to Debt Service (starting with a half mill in FY2018 and now totaling 1.5 mills), coupled with higher than projected sales tax collections, the Debt Service Fund was sufficient enough in FY2024 to allow for an early payoff of $24.4 MM in long term debt (Series 2014 Bonds), saving more than $4.4 MM in interest payments. 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 FY2025 budget include the continued conversion of all lighting to LED, replacement student learning devices, and major repairs/maintenance of older buildings.

Funds provided by Ed-SPLOST-backed bonds are budgeted in FY2025 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 construction of an auxiliary gym at River Ridge High School, renovation of

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 FY2025 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 16, 2024, 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 FY2025 Budget and set the 2024 millage rate at its June 20, 2024 School Board Meeting.

SCHOOL BOARD MEMBERS



Pictured from Left to Right: Erin Ragsdale (*District 5*), Kelly Poole (*District 1*), *Vice-Chair*, Patsy Jordan (*District 2*), *Chair*, Kyla Cromer, *Superintendent*, Mary Elizabeth Davis, Dr. Susan Padgett-Harrison (*District 6*), John Harmon (*District 3*) and Robert Rechsteiner (*District 4*).

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

SUPERINTENDENT'S CABINET 2024-25

MARY ELIZABETH DAVIS, PhD
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 2023-24 ANNUAL BUDGET COMMITTEE

For Preparation of the FY 2024-25 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
Matthew Freedman, Executive Director, Administrative Leadership
Jim Georges, Executive Director, Transportation
Amy Graham, Executive Director, Staffing
Charlette Green, Executive Director, Special Education
Tyler Gwynn, Executive Director, Staffing
Rodney Larrotta, 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
Kerry Estep, Principal, Hickory Flat ES
Kim Hagood, Principal, Carmel ES
Matthew May, Principal, Mill Creek MS
Jennifer McIntosh, Principal, Knox ES
Michael Santoro, Principal, Creekview HS
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

MARY ELIZABETH DAVIS



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

FY2025 SCHOOL BOARD MEMBER PRIORITIES

OPERATING BUDGET CONSIDERATIONS

- Adopt, purchase, and share proven instructional materials and resources to support teaching the standards, particularly in the areas of English Language Arts and Math. Avoid overspending on the latest and greatest initiatives. Consider dissolving ineffective programs to free up funds for needed and effective classroom materials. Purchase digital resources that are aligned with the GA standards to support blended learning for our classrooms.
- Assure that students are transported on the safest buses. Assure that buses are maintained and replaced when needed.
- Continue to evaluate and offer competitive compensation packages for all CCSD employees in order to attract and retain the best candidates and a strong workforce. Consider offering retention bonuses as needed to stay competitive.
- Continue to expand our CTAE offerings in all schools. Look for ways middle and high schools can partner with communities, businesses, the Office of Economic Development, and other pro workforce initiatives to train work-ready students.
- Continue to make improvements to our facilities to provide for adequate health/safety measures for students, faculty and staff.
- Continue to move towards a one-to-one initiative to allow our students to remain competitive in a digital world.
- Continue to support programs and initiatives that promote the well-being of our students, teachers, and employees, such as Vector Alert, CCSD Cares, Wellness Ambassadors, and other healthy life-style plans.
- Continue to support the financial well-being of the district by monitoring, maintaining, and adding sound practices as it relates to fiscal responsibility, increased bond ratings, debt reduction, and financial stability.
- Maintain a 180-day school year for students and 190 days for teachers.
- Protect teacher planning time by providing compensation in the form of extended day funds or arrange for floating substitutes to cover for teachers.
- Significantly increase funds for summer school for students below grade level in literacy. Increase the length, provide breakfast or lunch and materials so teachers can work to bring students up to grade level. This should include funds for ESOL students to receive English instruction for 2-3 weeks at all grade levels.

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:*** 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:*** used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.
- ***Capital Outlay Funds:*** 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 (7/1/24 - 6/30/25).
- ***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 39.4% for FY2025.**

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 54.4% for FY2025.**

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 4.3% for FY2025.**

CAPITAL OUTLAY BUDGET PROCESS

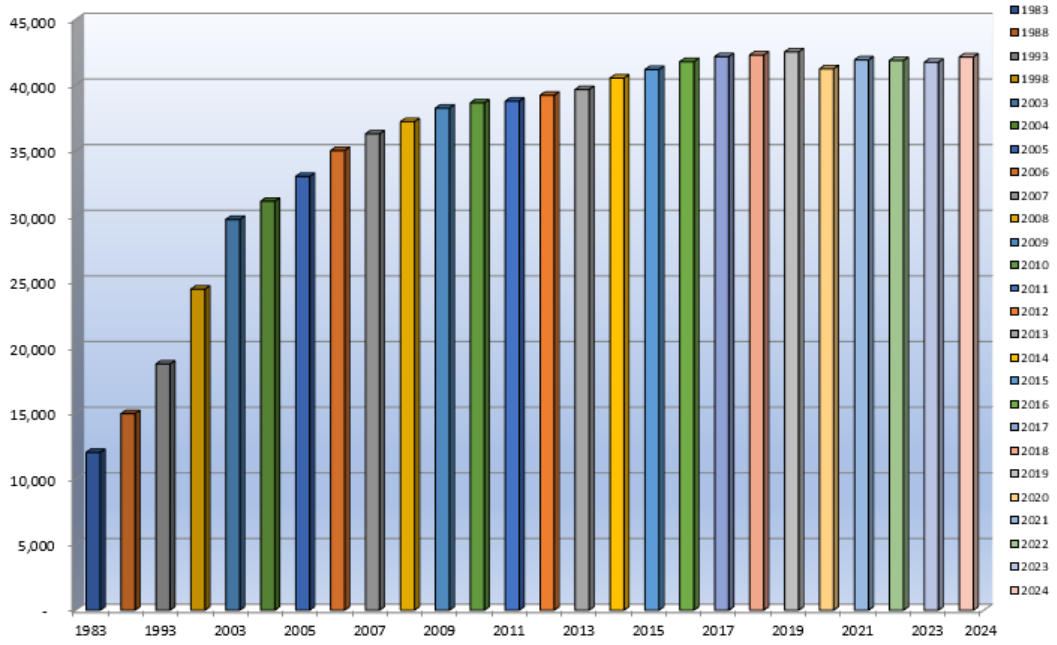
Funds to be budgeted for capital outlay appropriations are derived and estimated from the funding sources listed below:

- 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 2024
FISCAL YEAR 2024-25 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 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%
September 2023	41,720	-136	-0.3%
Projected September 2024	42,116	396	0.9%



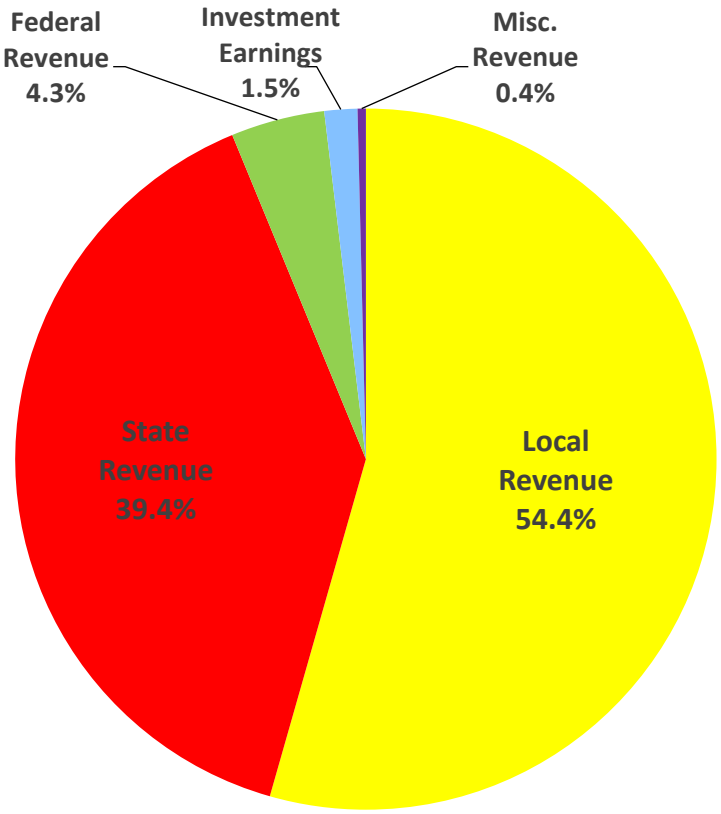
CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2024 - JUNE 30, 2025

	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE FUND	FED./STATE/ COMP. GRANTS	SCHOOL NUTRITION	OTHER FUNDS
REVENUE							
Local Revenue	$ 400,586,043	$ 308,970,083	$ 58,268,745	$ 23,244,600	$ -	$ 8,238,909	$ 1,863,706
State Revenue	289,704,588	284,984,603	3,000,000	-	963,891	756,094	-
Federal Revenue	31,822,320	217,661	-	-	17,851,895	13,752,764	-
Investment Earnings	11,193,812	2,967,607	4,882,861	2,741,028	-	593,240	9,076
Miscellaneous Revenue	2,803,945	-	-	2,803,945	-	-	-
TOTAL REVENUE	**736,110,708**	**597,139,954**	**66,151,606**	**28,789,573**	**18,815,786**	**23,341,007**	**1,872,782**
EXPENDITURES							
Instructional Services	428,579,743	395,034,393	22,985,051	-	10,560,299	-	-
Pupil Services	32,676,468	26,831,506	-	-	5,844,962	-	-
Improvement of Instructional Services	24,179,904	23,570,187	-	-	609,717	-	-
Instructional Staff Training	3,266,992	823,888	-	-	2,443,104	-	-
Educational Media Services	6,213,059	6,213,059	-	-	-	-	-
General Administration	4,946,041	4,379,268	-	-	-	-	566,773
School Administration	35,164,383	35,164,383	-	-	-	-	-
Support Services-Business	5,414,856	4,254,775	1,160,081	-	-	-	-
Maintenance & Operation of Plant Services	49,899,340	49,894,990	-	-	4,350	-	-
Student Transportation Services	32,844,509	32,323,494	-	-	521,015	-	-
Support Services-Central	7,327,935	7,109,745	-	-	218,190	-	-
School Nutrition Program	23,549,415	208,408	-	-	-	23,341,007	-
Community Services Operations	1,871,055	-	-	-	-	-	1,871,055
Facilities Acquisition and Construction Svs.	187,787,715	-	187,787,715	-	-	-	-
Debt Service	79,731,161	-	-	79,731,161	-	-	-
TOTAL EXPENDITURES	**923,452,576**	**585,808,096**	**211,932,847**	**79,731,161**	**20,201,637**	**23,341,007**	**2,437,828**
OTHER FINANCING SOURCES (USES)							
Proceeds from Sale of Assets	162,342	162,342	-	-	-	-	-
Bond Issuance	105,000,000	-	105,000,000	-	-	-	-
Premiums on Bonds Sold	15,000,000	-	15,000,000	-	-	-	-
Accounts Transfers In	37,250,729	-	6,512,531	28,744,998	1,385,851	-	607,349
Accounts Transfers Out	(37,250,729)	(8,505,731)	(28,744,998)	-	-	-	-
TOTAL OTHER FIN SOURCES (USES)	**120,162,342**	**(8,343,389)**	**97,767,533**	**28,744,998**	**1,385,851**	**-**	**607,349**
NET CHANGE FUND BALANCES	**(67,179,526)**	**2,988,469**	**(48,013,708)**	**(22,196,590)**	**-**	**-**	**42,303**
FUND BALANCES - BEGINNING	**362,056,520**	**122,790,517**	**153,021,583**	**66,932,509**	**-**	**18,973,927**	**337,984**
FUND BALANCES - ENDING	**$ 294,876,994**	**$ 125,778,986**	**$ 105,007,875**	**$ 44,735,919**	**$ -**	**$ 18,973,927**	**$ 380,287**

Mary Elizabeth Davis, PhD
Superintendent of Schools

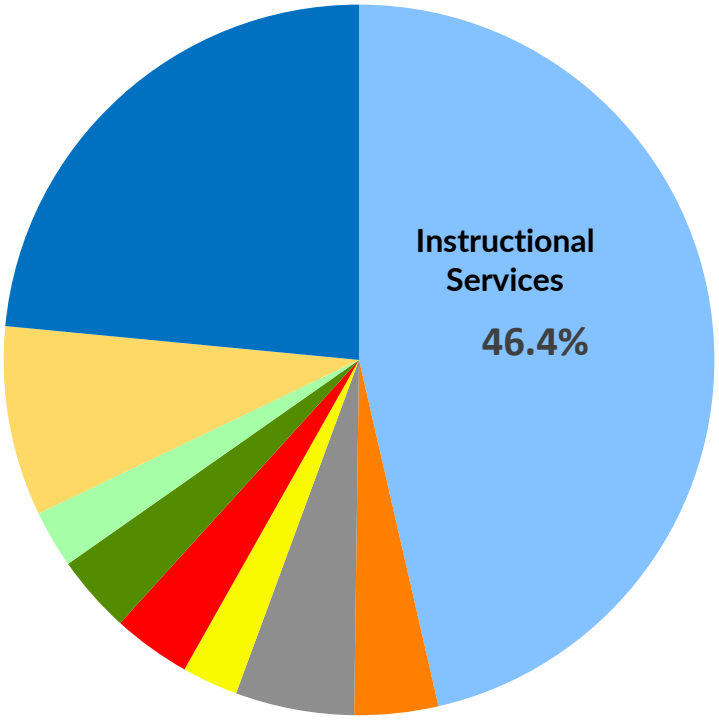
Kyla Cromer, Chair
Board of Education

CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED REVENUES
ALL FUNDS
FISCAL YEAR 2024-25 BUDGET



Local Revenue	$	400,586,043
State Revenue		289,704,588
Federal Revenue		31,822,320
Investment Earnings		11,193,812
Misc. Revenue		2,803,945
	$	736,110,708

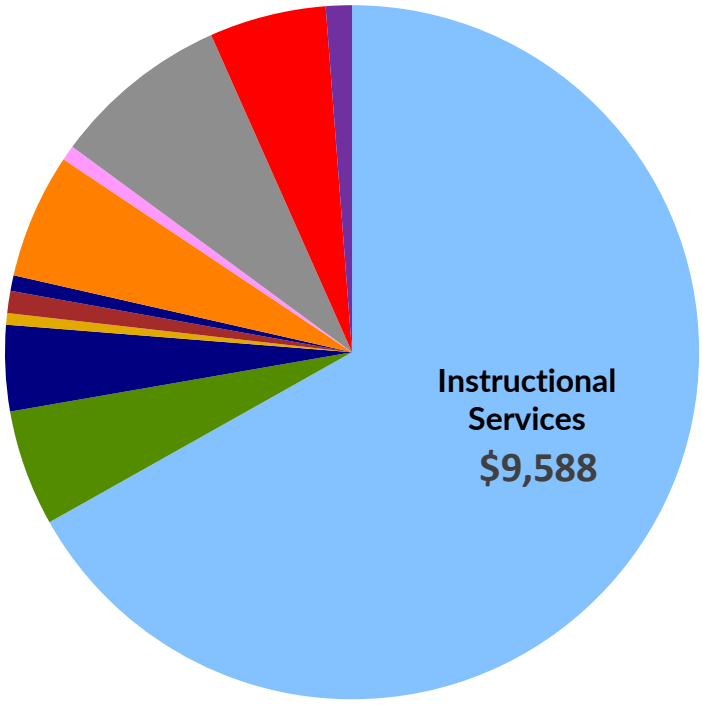
CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY FUNCTION
ALL FUNDS
FISCAL YEAR 2024-25



Instructional Services (46.4%)	$	428,579,743
School Administration (3.8%)		35,164,383
Maintenance & Operation of Plant Services (5.4%)		49,899,340
School Nutrition Program (2.6%)		23,549,415
Student Transportation Services (3.6%)		32,844,509
Pupil Services (3.5%)		32,676,468
Improvement of Instructional Services (2.6%)		24,179,904
Debt Service (8.6%)		79,731,161
All Other (23.5%)		216,827,653
TOTAL	**$**	**923,452,576**

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATIONAL EXPENDITURES PER STUDENT FTE
FISCAL YEAR 2024-25 BUDGET

(Based on enrollment of 42,116
projected for September 2024)



Instructional Services (66.9%)	$	9,588
Pupil Services (5.4%)		776
Improvement of Instructional Services (4.0%)		574
Instructional Staff Training (.5%)		77
Educational Media Services (1.0%)		148
General Administration (.7%)		104
School Administration (5.8%)		835
Support Services-Business (.7%)		101
Maintenance & Operation of Plant Services (8.3%)		1,185
Student Transportation Services (5.4%)		780
Support Services-Central (1.3%)		174
Average Cost per Student	**$**	**14,342**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND PRIORITIES
FISCAL YEAR 2024-25

The Superintendent's Recommended FY 2024-25 Tentative Budget provides funding within the General Fund for implementation and/or continuation of the following Key Priorities:

I. **Elevate Excellence in Academics and Achievement for all Students**

II. **Elevate Excellence in Effective School Board – Superintendent Governance**

III. **Elevate Excellence in the District's Coordination and Alignment of Goals, Systems, and Processes**

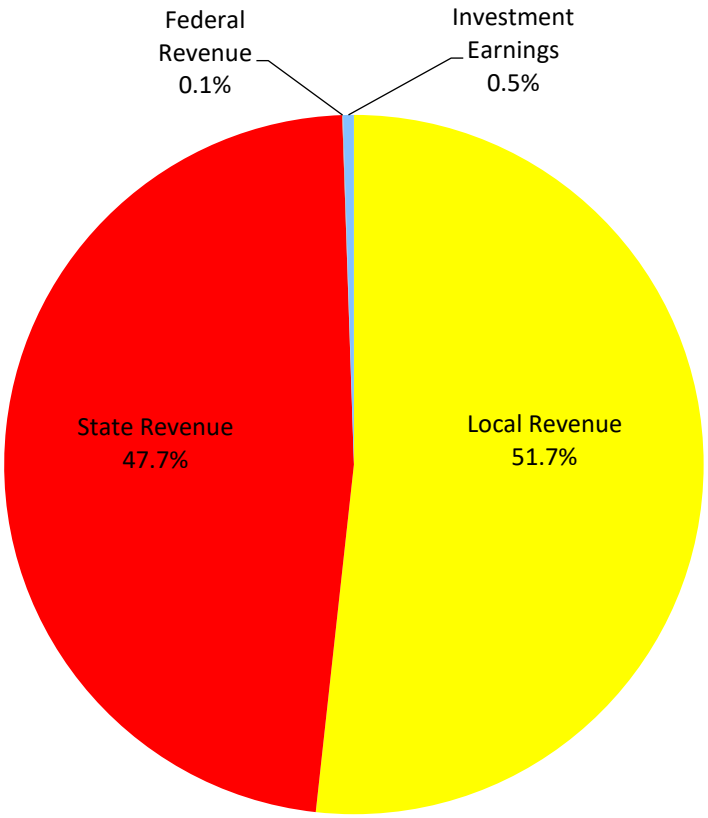
IV. **Elevate Excellence by Embracing a Pervasive High Quality School Environment Defined by High Expectations, Effective Supports, and Consistent Practices**

• Continue full-day instructional support in all Kindergarten classrooms through additional part-time paraprofessionals	$2,126,940
• Increase the pay for all certified staff by $2,500 and enhance the local portion of the teacher salary schedule.	$11,661,583
• Continue to provide safe and secure environments at all schools by allocating an additional four School Police Officers	$359,421
• Provide annual salary schedule longevity step increases for all eligible certified and classified staff.	$5,839,195
• Provide a 4.1% cost of living adjustment for all eligible classified staff.	$1,859,958
• Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for employees.	$5,332,345
GRAND TOTAL – GENERAL FUND PRIORITIES	**$27,179,442**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - TOTAL BUDGET
FISCAL YEAR 2024-25 BUDGET

	FTE	2024-25 Tentative Budget
LOCAL REVENUE		
Ad Valorem Property Tax		$ 274,016,100
Title Ad Valorem Tax		23,279,252
Other Local Taxes		8,618,580
Other Local Revenues		3,056,151
TOTAL LOCAL REVENUE		**308,970,083**
STATE REVENUE		
QBE Formula Earnings	41,720	343,756,532
Categorical Grants		
Pupil Transportation Program		11,650,258
Nursing		997,440
Total Earnings for Quality Basic Education		356,404,230
Less: Current Year Local Fair Share		(78,351,455)
State Earnings for Quality Basic Education		278,052,775
State QBE Mid-Term Allocation Adjustment (Estimated)	396	964,550
Preschool Disability Services State Grant Program		1,179,670
Other State Funds		4,787,608
TOTAL STATE REVENUE	**42,116**	**284,984,603**
TOTAL FEDERAL FUNDS - GRANTS		**217,661**
TOTAL INVESTMENT EARNINGS		**2,967,607**
TOTAL REVENUE		**597,139,954**
EXPENSES		
Instructional Services		395,034,393
Pupil Services		26,831,506
Improvement of Instructional Services		23,570,187
Instructional Staff Training		823,888
Educational Media Services		6,213,059
General Administration		4,379,268
School Administration		35,164,383
Support Services - Business		4,254,775
Maintenance & Operation Of Plant Services		49,894,990
Student Transportation Services		32,323,494
Support Services - Central		7,109,745
School Nutrition Program		208,408
TOTAL EXPENSES		**585,808,096**
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets		162,342
Transfers to Other Funds		(8,505,731)
TOTAL OTHER FINANCING SOURCES (USES)		**(8,343,389)**
CHANGE IN FUND BALANCE		**2,988,469**
BEGINNING FUND BALANCE		**122,790,517**
ENDING FUND BALANCE		**$ 125,778,986**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - REVENUE
FISCAL YEAR 2024-25 BUDGET



	2024-25 Budget
Local Revenue	$ 308,970,083
State Revenue	284,984,603
Federal Revenue	217,661
Investment Earnings	2,967,607
TOTAL REVENUE	**$ 597,139,954**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND LOCAL EARNINGS COMPARISON FOR FY 2023-25
FISCAL YEAR 2024-25 BUDGET

	Actual Local Earnings FY 2022-23	Estimated Local Earnings FY 2023-24	Budgeted Local Earnings FY 2024-25
Ad Valorem Taxes	$ 209,256,770	$ 253,694,081	$ 271,579,258
Prior Year Property Taxes	814,056	1,085,791	1,102,078
Intangible Tax	4,514,661	5,450,440	5,613,953
Motor Vehicle Taxes	1,555,266	1,372,981	1,112,115
Real Estate Transfer Tax	2,492,254	2,917,114	3,004,627
Title Ad Valorem Tax (Vehicles)	22,335,872	22,822,796	23,279,252
Mobile Homes	278,844	247,388	222,649
Total Taxes	241,247,723	287,590,591	305,913,932
Tuition (Summer School/Course Recovery,etc.)	28,389	61,436	62,518
Other Local Funds	2,007,913	2,976,604	2,993,633
LOCAL FUNDING FOR EDUCATION	$ 243,284,025	$ 290,628,631	$ 308,970,083
TOTAL FTE	41,856	41,720	42,116
LOCAL EARNINGS PER FTE	$ 5,812	$ 6,966	$ 7,336

CHEROKEE COUNTY SCHOOL DISTRICT
COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE
FISCAL YEAR 2024-25

	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%**
	2023	21,375,329,395	(5,238,350,667)	16,136,978,728	**21.2%**	**-24.5%**
Projected	2024	22,692,003,109	(5,578,843,460)	17,113,159,649	**6.0%**	**-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 2023-24 MILLAGE RATE TO RECOMMENDED 2024-25 MILLAGE RATES
FISCAL YEAR 2024-25

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 ***$78,351,455 in 2024-25***, *representing 4.84 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 2024-25 the proposed total millage rate will remain 17.95 mills, with 16.45 mills for Maintenance and Operation and 1.50 mills for repayment of bonds issued in previous years.

	Final 2023-24 Millage Rates	Tentative 2024-25 Millage Rates	Increase/ (Decrease)
State of Georgia Required Local Effort Quality Basic Education	4.88	4.84	(0.04)
Assessment by County Government for Reimbursement of Tax Collection Costs (2.0%)	0.33	0.33	(0.00)
Net Maintenance and Operation	11.24	11.28	(0.04)
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 2023-25
FISCAL YEAR 2024-25 BUDGET

	Actual State Earnings FY 2022-23	Estimated State Earnings FY 2023-24	Budgeted State Earnings FY 2024-25
Total Earnings for Quality Basic Education	$ 291,601,964	$ 322,961,327	$ 343,756,532
Nursing Services	937,701	1,006,558	997,440
Midterm Adjustment for Growth	1,741,541	857,760	964,550
Local Fair Share Reduction (5 Mills)	(61,608,390)	(69,717,366)	(78,351,455)
One Time Supplement	10,636,770	-	-
Pupil Transportation	2,457,602	2,917,771	11,650,258
Other State Funds	2,584,375	6,824,588	5,967,278
STATE FUNDING FOR EDUCATION	$ 248,351,563	$ 264,850,638	$ 284,984,603
TOTAL FTE	41,856	41,720	42,116
STATE EARNINGS PER FTE	$ 5,933	$ 6,348	$ 6,767

CHEROKEE COUNTY SCHOOL DISTRICT
PRESCHOOL AND PRE-K PROGRAMS
FEDERAL/STATE/LOCAL FUNDING
FISCAL YEAR 2024-25 BUDGET

	TOTAL GRANTS	STATE PRESCHOOL	HEAD START	FEDERAL PRESCHOOL	GA LOTTERY PRE K
REVENUE					
Local Revenue	$ 3,847,553	$ 3,847,553	$ -	$ -	$ -
State Revenue	2,143,561	1,179,670	-	-	963,891
Federal Revenue	849,911	-	638,801	211,110	-
TOTAL REVENUE	**6,841,025**	**5,027,223**	**638,801**	**211,110**	**963,891**
EXPENDITURES					
Instructional Services	5,755,485	3,966,525	638,801	5,000	1,145,159
Pupil Services	1,030,145	1,013,145	-	17,000	-
Imp. of Instructional Svcs.	47,553	47,553	-	-	-
Instructional Staff Training	4,285	-	-	-	4,285
Student Transportation Svcs.	436,000	-	-	436,000	-
TOTAL EXPENDITURES	**7,273,468**	**5,027,223**	**638,801**	**458,000**	**1,149,444**
OTHER FINANCING SOURCES					
Transfers from General Fund	432,443	-	-	246,890	185,553
TOTAL FINANCING SOURCES	**432,443**	**-**	**-**	**246,890**	**185,553**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL LOCAL FUNDING	**$ 4,279,996**	**$ 3,847,553**	**$ -**	**$ 246,890**	**$ 185,553**

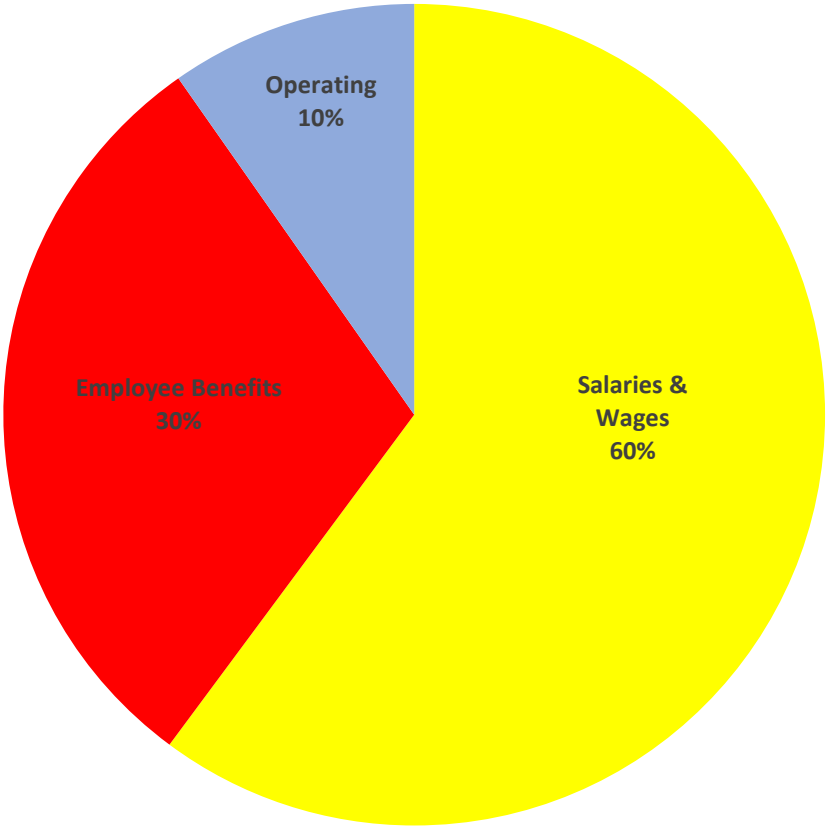
The State Preschool grant program is accounted for in General Fund.

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 2024-25 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	$ 352,401,361	$ 254,784,944	$ 17,673,057	$ 12,369,712	$ 685,250	$ 3,706,154	$ 2,397,892	$ 23,240,080	$ 2,250,224	$ 19,025,178	$ 14,449,237	$ 1,819,633	$ -
Employee Benefits	176,399,794	130,146,306	8,497,559	6,125,180	52,422	1,852,451	1,100,846	11,555,005	1,095,644	6,421,662	8,494,902	849,409	208,408
SUB - TOTAL	**528,801,155**	**384,931,250**	**26,170,616**	**18,494,892**	**737,672**	**5,558,605**	**3,498,738**	**34,795,085**	**3,345,868**	**25,446,840**	**22,944,139**	**2,669,042**	**208,408**
Purchased Services	8,876,131	578	400,000	1,694,300	34,111	-	77,900	-	193,677	2,514,545	218,140	3,742,880	-
Legal Svcs.	545,572	-	-	-	-	-	545,572	-	-	-	-	-	-
Parts & Supplies	1,231,125	-	-	-	-	-	-	-	-	-	1,231,125	-	-
Water & Sewer	1,532,633	-	-	-	-	-	-	-	-	1,532,633	-	-	-
Repairs & Maintenance	8,910,682	19,047	9,650	124,000	-	500	275	5,392	500	8,747,843	3,000	475	-
Rental of Bldgs and Equip.	135,075	-	-	-	-	-	-	67,200	-	-	67,875	-	-
Insurance	3,761	-	-	-	-	-	3,761	-	-	-	-	-	-
Communications	393,840	-	13,650	33,642	-	-	3,179	160,295	10,620	58,785	102,715	10,954	-
Travel	315,076	53,536	25,974	49,100	19,153	94,690	8,280	2,363	3,820	20,500	9,000	28,660	-
Web-Based Subscriptions	789,439	82,596	-	493,175	-	65,315	-	-	146,553	1,800	-	-	-
Tuition to Private Sources	47,320	47,320	-	-	-	-	-	-	-	-	-	-	-
Supplies	3,327,342	1,532,993	83,076	286,006	940	1,645	2,622	127,859	14,077	1,234,832	21,000	22,292	-
Computer Software	7,075,589	3,223,813	120,670	2,307,610	-	14,319	-	-	397,542	184,788	245,000	581,847	-
Equipment under $5,000	1,586,833	839,285	2,720	28,797	-	52,494	2,111	6,189	2,707	541,735	105,000	5,795	-
Fuel & Lubricants	2,776,500	-	-	-	-	-	-	-	-	-	2,776,500	-	-
Utilities (Gas, Electricity)	7,769,824	-	-	-	-	-	-	-	-	7,769,824	-	-	-
Textbooks	4,152,487	4,152,487	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	438,604	21,058	-	500	-	416,496	250	-	200	-	-	100	-
Equipment over $5,000	6,294,425	130,430	-	-	-	8,995	-	-	-	1,620,000	4,535,000	-	-
Dues & Fees	804,683	-	5,150	58,165	32,012	-	236,580	-	139,211	220,865	65,000	47,700	-
SUB - TOTAL	**57,006,941**	**10,103,143**	**660,890**	**5,075,295**	**86,216**	**654,454**	**880,530**	**369,298**	**908,907**	**24,448,150**	**9,379,355**	**4,440,703**	**-**
TOTALS	**$ 585,808,096**	**$ 395,034,393**	**$ 26,831,506**	**$ 23,570,187**	**$ 823,888**	**$ 6,213,059**	**$ 4,379,268**	**$ 35,164,383**	**$ 4,254,775**	**$ 49,894,990**	**$ 32,323,494**	**$ 7,109,745**	**$ 208,408**

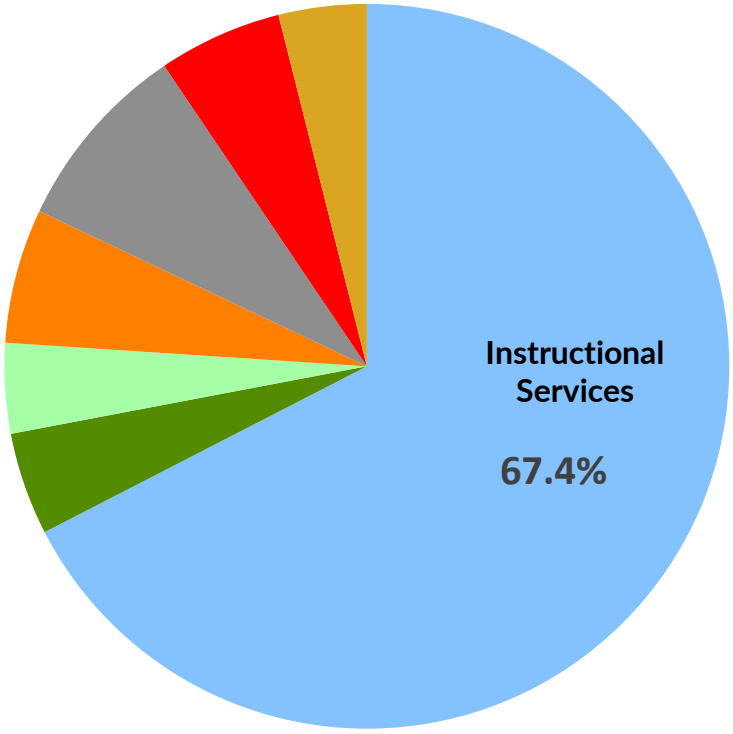
CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY CATEGORY
FISCAL YEAR 2024-25 BUDGET



Salaries & Wages	$	352,401,361
Employee Benefits		176,399,794
Operating		57,006,941
	$	585,808,096

Salaries and Benefits total 90%
of Operational Expenses

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY FUNCTION
FISCAL YEAR 2024-25 BUDGET

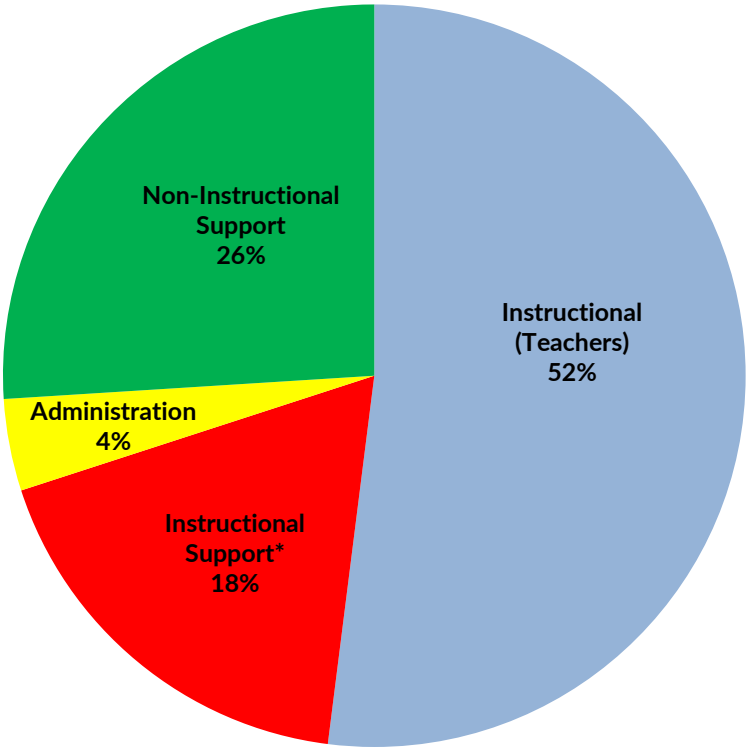


Instructional Services (67.4%)	$	395,034,393
Pupil Services (4.6%)		26,831,506
Imp. of Instructional Services (4.0%)		23,570,187
School Administration (6.0%)		35,164,383
Maintenance & Operation of Plant Services (8.5%)		49,894,990
Student Transportation Svcs. (5.5%)		32,323,494
Other (4.0%)		22,989,143
TOTAL	**$**	**585,808,096**

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

67.4% of the School District's Operational Budget is allocated to the classroom

CHEROKEE COUNTY SCHOOL DISTRICT
STAFFING ALLOTMENTS BY CATEGORY
FISCAL YEAR 2024-25 BUDGET



Instructional (Teachers)	2,902
Instructional Support*	1,010.5
Administration	205
Non-Instructional Support	1,413
	5,530.5

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

Total % of resources dedicated to classroom instruction and support = 70%

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2024-25

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 2027. Funds derived from Ed-SPLOST are used to pay the debt service on previously issued bonds as well as pay for current capital outlay needs as stated in the referendum, including technology infrastructure and equipment, repair/renovation/maintenance of existing buildings and other items. The School Board Priority Areas supported by the Building Fund are:

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for Phase II of the Cherokee HS replacement facility	-	$106,107,714
• Provides funding for Classroom Addition and HVAC Upgrades at Creekland MS	-	19,362,828
• Provides funding for Classroom Addition and Auxiliary Gym at Creekview HS	-	25,569,767
• Provides funding for Phase II construction of a new Free Home ES facility	-	6,512,531*
• Provides funding for construction of a new Auxiliary Gym at River Ridge HS	-	5,000,000
• Provides funding for Phase I renovation of Facilities at Sequoyah HS	-	4,250,000
• Provides funding for driveway improvements at Teasley MS	-	2,000,000
• Provides funding for Classroom Addition at Woodstock HS	-	18,984,875
• Provides funding for track re-surface at Woodstock HS	$1,052,500	
SUB TOTAL	**$1,052,500**	**$187,787,715**

*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 2024-25

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for new/replacement computers, devices and peripherals for students and staff	$6,405,000	-
• 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	15,527,551	-
SUB TOTAL	**$21,932,551**	**-**
GRAND TOTAL – BUILDING FUND	**$22,985,051**	**$187,787,715**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - TOTAL BUDGET
FISCAL YEAR 2024-25 BUDGET

Revenue		
Local Funding		
Ed-SPLOST Collections	$ 58,088,894	
Developer Donations	179,851	$ 58,268,745
State Funding (GSFIC)		3,000,000
Investment Earnings		4,882,861
Total Revenue		**66,151,606**
Expenditures		
Facilities Acquisition and Construction Services		
Cherokee HS Replacement Facility	$ 106,107,714	
Creekland MS Classroom Addition and HVAC Upgrades	19,362,828	
Creekview HS Classroom Addition and Aux Gym	25,569,767	
Free Home ES Replacement Facility	6,512,531	
River Ridge HS Auxiliary Gym	5,000,000	
Sequoyah HS Facility Improvements	4,250,000	
Teasley MS Driveway Improvements	2,000,000	
Woodstock HS Classroom Addition	18,984,875	$ 187,787,715
Technology - Instructional Services		6,405,000
District-Wide Repairs and Renovations		16,580,051
Support Services - Business - Bond Issuance Costs		1,160,081
Total Expenditures		**211,932,847**
Other Financing Sources (Uses)		
Projected Bond Issuance		105,000,000
Estimated Premiums on Bonds Sold		15,000,000
Transfer from Designated General Fund Balance		6,512,531
Transfer to Debt Service		(28,744,998)
Total Other Financing Sources		**97,767,533**
Net Change Fund Balance		**(48,013,708)**
Fund Balance - Beginning		**153,021,583**
Fund Balance - Ending		**$ 105,007,875**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - BOND PROCEEDS BUDGET
FISCAL YEAR 2024-25 BUDGET

Revenue		
Local Funding - Developer Donations		$ 179,851
State Funding (GSFIC)		3,000,000
Investment Earnings		2,967,909
Total Revenue		**6,147,760**
Expenditures		
Construction		
Cherokee HS Replacement Facility	106,107,714	
Creekland MS Classroom Addition and HVAC Upgrades	19,362,828	
Creekview HS Classroom Addition and Aux Gym	25,569,767	
Free Home ES Replacement Facility	6,512,531	
River Ridge HS Auxiliary Gym	5,000,000	
Sequoyah HS Facility Improvements	4,250,000	
Teasley MS Driveway Improvements	2,000,000	
Woodstock HS Classroom Addition	18,984,875	187,787,715
Support Services - Business - Bond Issuance Costs		1,160,081
Total Expenditures		**188,947,796**
Other Financing Sources		
Bond Issuance		105,000,000
Premiums on Bonds Sold		15,000,000
Transfer from Designated General Fund Balance		6,512,531
Total Other Financing Sources		**126,512,531**
Net Change Fund Balance		**$ (56,287,505)**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - ED-SPLOST PROCEEDS BUDGET
FISCAL YEAR 2024-25 BUDGET

Revenue		
Local Funding - Ed-SPLOST Collections		$ 58,088,894
Investment Earnings		1,914,952
Total Revenue		**60,003,846**
Expenditures		
Renovations		
Woodstock HS Track Re-surface	1,052,500	
District-Wide Repairs and Renovations	15,527,551	16,580,051
Technology		
New/Replacement Devices for Students and Staff		6,405,000
Total Expenditures		**22,985,051**
Other Financing Uses		
Transfer to Debt Service		(28,744,998)
Total Other Financing Uses		**(28,744,998)**
Net Change Fund Balance		**$ 8,273,797**

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	-	4,787,586	4,883,338	4,981,005	5,080,625	5,182,237	24,914,790
August	-	4,848,609	4,945,582	5,044,493	5,145,383	5,248,291	25,232,358
September	-	4,619,404	4,711,792	4,806,027	4,902,148	5,000,191	24,039,561
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	**$ 14,547,775**	**$ 56,408,226**	**$ 57,536,391**	**$ 58,687,118**	**$ 59,860,861**	**$ 44,746,770**	**$ 291,787,141**

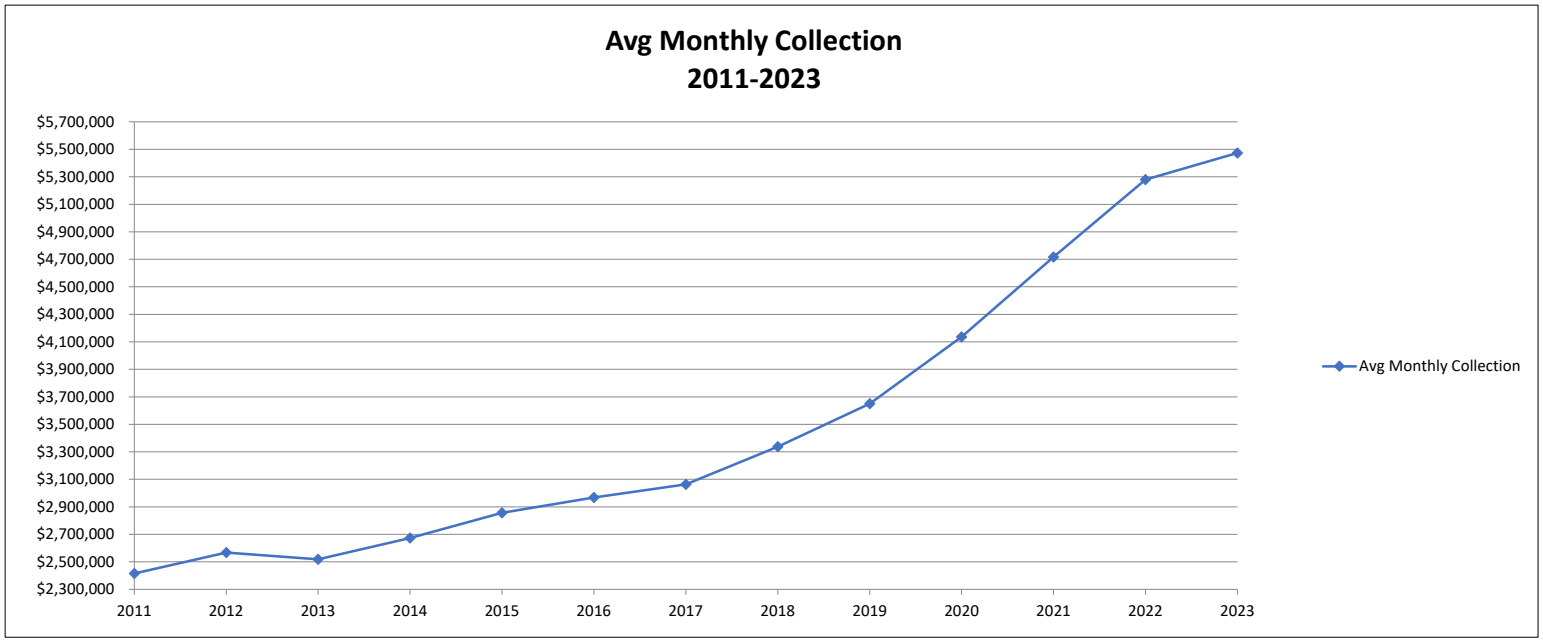
CHEROKEE COUNTY SCHOOL DISTRICT
Ed-SPLOST (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH MARCH 31, 2024

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
April 2023	March 2023	6	4,325,376	5,419,587	1,094,211
May 2023	April 2023	7	4,448,443	5,296,122	847,679
June 2023	May 2023	8	4,604,100	5,494,145	890,045
July 2023	June 2023	9	4,818,522	5,509,360	690,838
August 2023	July 2023	10	4,787,586	5,922,789	1,135,203
September 2023	August 2023	11	4,848,609	5,339,709	491,100
October 2023	September 2023	12	4,619,404	5,276,069	656,665
November 2023	October 2023	13	4,766,013	5,652,592	886,579
December 2023	November 2023	14	4,899,541	5,628,151	728,610
January 2024	December 2023	15	5,403,573	6,715,254	1,311,681
February 2024	January 2024	16	4,921,317	5,110,321	189,004
March 2024	February 2024	17	4,143,483	5,309,129	1,165,646
			$ 80,020,800	$ 93,574,898	$ 13,554,098

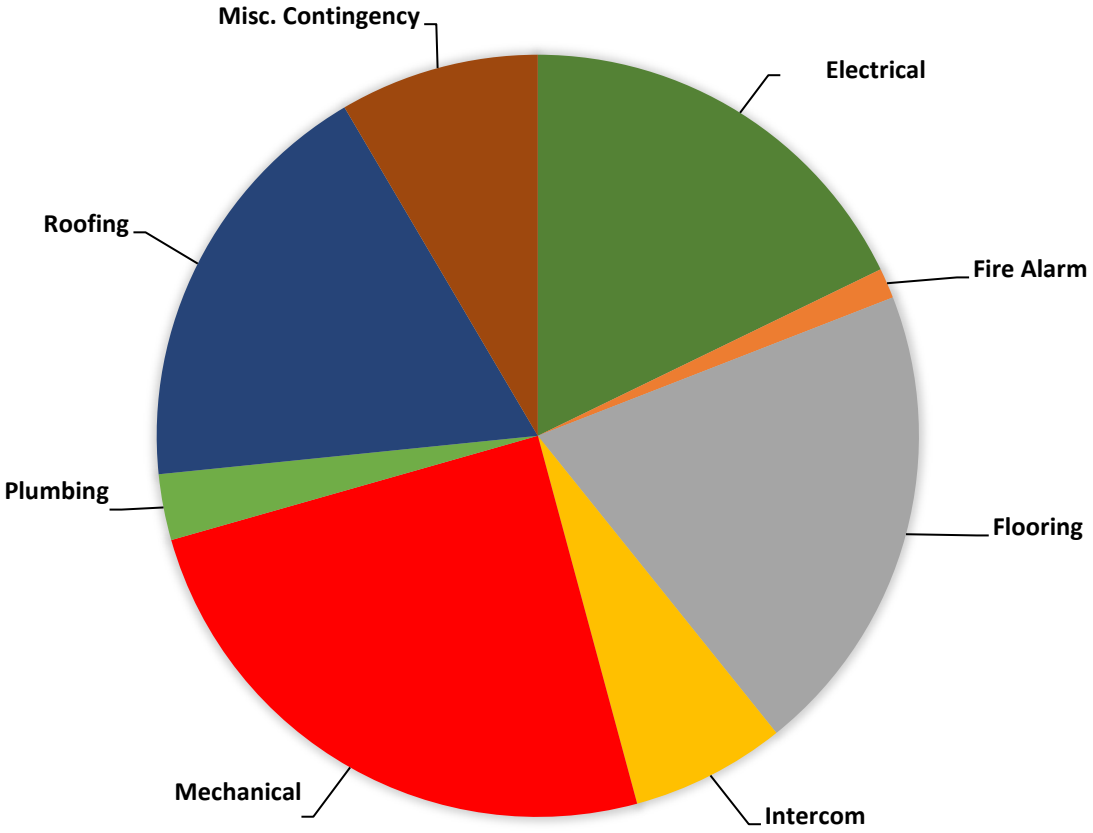
REVIEW OF HISTORICAL Ed-SPLOST RECEIPTS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
January	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	6,715,254
February	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	5,110,321
March	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	5,309,129
April	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	5,419,587	
May	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	5,296,122	
June	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	5,481,916	
July	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	5,509,360	
August	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	5,922,789	
September	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	5,339,709	
October	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	5,276,069	
November	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	5,652,592	
December	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	5,628,151	
Total	**$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**	**$65,693,525**	**$17,134,704**
Avg Collection/Month	***$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***	***$5,474,460***	***$5,711,568***
Annual Growth Rate	**3.32%**	**6.28%**	**-1.88%**	**6.13%**	**6.82%**	**3.91%**	**3.21%**	**8.97%**	**9.37%**	**13.31%**	**14.05%**	**11.92%**	**3.70%**	**4.33%**

* $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
PROJECTED EXPENDITURES



Category		Amount
Electrical	$	4,321,963
Fire Alarm	$	310,650
Flooring	$	4,890,069
Intercom	$	1,594,920
Mechanical	$	6,016,080
Plumbing	$	680,000
Roofing	$	4,403,700
Misc. Contingency	$	2,055,512
Total Projected Expenditures		$24,272,894

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND - TOTAL BUDGET
FISCAL YEAR 2024-25 BUDGET

Revenue		
Local Sources		
1.5 Mill from Property Tax for Debt Service	$ 23,164,710	
Property Tax Collections from Previous Years	79,890	$ 23,244,600
Investment Earnings		
Interest Earned	$ 1,558,842	
Sinking Fund Earnings (Series 2010B Bonds)	1,182,186	2,741,028
Miscellaneous Revenues		
IRS Subsidies (Series 2009B and Series 2010B Bonds)		2,803,945
TOTAL REVENUE		**28,789,573**
Expenditures		
Debt Service Function 5100:		
Bond Principal Payable	$ 58,915,000	
Bond Interest Payable	20,804,366	
Paying Agents Fees	11,795	79,731,161
TOTAL EXPENDITURES		**79,731,161**
Other Financing Sources		
Ed-SPLOST Collection Transfer from Building Fund		28,744,998
TOTAL OTHER FINANCING SOURCES		**28,744,998**
NET CHANGE FUND BALANCE		**(22,196,590)**
Fund Balance - Beginning		**66,932,509**
Fund Balance - Ending		**$ 44,735,919**

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE PAYMENTS BY BOND ISSUE
FISCAL YEAR 2024-25 BUDGET

	Payment Date 8/1/2024	Payment Date 2/1/2025	
Paying Agent: Regions Bank			
2009B Interest*	1,419,806	1,010,227	
Principal	13,955,000	-	
2010B Interest*	1,126,747	1,126,747	**
Principal	-	-	
2014A Interest	693,926	-	
Principal	16,740,000	-	
2014B Interest	660,250	-	
Principal	16,610,000	-	
2015 Interest	2,250,125	2,250,125	
Principal	-	6,975,000	
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	-	-	
2024 Interest	2,000,000	2,384,125	
Principal	4,635,000	-	
TOTAL PAYMENT	**$ 63,031,998**	**$ 16,687,368**	

*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, 2024 and $328,122 on February 1, 2025 for the Series 2009B BABs and $1,007,335 on August 1, 2024 and February 1, 2025 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 2024-25 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 6/30/2024							$66,932,509
2024-25	(79,719,366)	58,088,894	(29,343,896)	28,744,998	23,164,710	2,803,945	41,926,796
2025-26	(55,453,241)	59,250,672	(29,510,891)	29,739,781	23,164,710	2,548,750	41,926,796
2026-27	(60,792,132)	60,435,685	(25,507,139)	34,928,546	23,164,710	2,323,876	41,551,796
2027-28	(77,698,586)	61,040,042	(26,394,957)	34,645,085	23,164,710	1,698,791	23,361,796
2028-29	(66,375,971)	61,650,442	(40,517,389)	21,133,053	23,164,710	588,208	1,871,796
2029-30	(46,127,538)	62,266,946	(39,304,118)	22,962,828	23,164,710	-	1,871,796
2030-31	(46,117,163)	62,889,615	(39,937,162)	22,952,453	23,164,710	-	1,871,796
2031-32	(40,825,813)	63,518,511	(45,857,408)	17,661,103	23,164,710	-	1,871,796
2032-33	(36,577,688)	64,153,696	(50,740,718)	13,412,978	23,164,710	-	1,871,796
2033-34	(22,673,000)	64,795,233	(64,795,233)	-	23,164,710	-	2,363,506
TOTAL	($532,360,498)	$618,089,736	($391,908,910)	$226,180,826	$231,647,099	$9,963,570	$228,544,332

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2024-25 BUDGET

Series 2009B

Dates	Principal	Interest	BABs Subsidy[1]	Net Debt Service
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**	**5,696,396**	**(1,850,191)**	**52,221,205**

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
8/1/2024	-	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**	**9,075,159**	**(8,113,379)**	**13,250,256**	**(43,071,319)**	**(4,585,634)**	**6,610,083**

1. Assumes subsidy reduced by 7.2% through maturity.

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2024-25 BUDGET

Series 2014A			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2024	16,740,000	693,926	17,433,926
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	**16,740,000**	**693,926**	**17,433,926**

Series 2014B			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2024	16,610,000	660,250	17,270,250
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	**16,610,000**	**660,250**	**17,270,250**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2024-25 BUDGET

Series 2015			
Dates	**Principal**	**Interest**	**Debt Service**
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	**91,005,000**	**18,934,500**	**109,939,500**

Series 2017			
Dates	**Principal**	**Interest**	**Debt Service**
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**	**2,921,142**	**21,096,142**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2024-25 BUDGET

Series 2018			
Dates	**Principal**	**Interest**	**Debt Service**
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**	**15,075,625**	**54,760,625**

Series 2020			
Dates	**Principal**	**Interest**	**Debt Service**
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**	**10,844,750**	**41,394,750**

Series 2022			
Dates	**Principal**	**Interest**	**Debt Service**
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**	**9,332,500**	**38,947,500**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2024-25 BUDGET

Series 2024			
Dates	**Principal**	**Interest**	**Debt Service**
8/1/2024	4,635,000	2,000,000	6,635,000
2/1/2025	-	2,384,125	2,384,125
8/1/2025	4,865,000	2,384,125	7,249,125
2/1/2026	-	2,262,500	2,262,500
8/1/2026	9,435,000	2,262,500	11,697,500
2/1/2027	-	2,026,625	2,026,625
8/1/2027	9,915,000	2,026,625	11,941,625
2/1/2028	-	1,778,750	1,778,750
8/1/2028	10,425,000	1,778,750	12,203,750
2/1/2029	-	1,518,125	1,518,125
8/1/2029	10,960,000	1,518,125	12,478,125
2/1/2030	-	1,244,125	1,244,125
8/1/2030	11,525,000	1,244,125	12,769,125
2/1/2031	-	956,000	956,000
8/1/2031	12,115,000	956,000	13,071,000
2/1/2032	-	653,125	653,125
8/1/2032	12,735,000	653,125	13,388,125
2/1/2033	-	334,750	334,750
8/1/2033	13,390,000	334,750	13,724,750
Total	**100,000,000**	**28,316,250**	**128,316,250**

Aggregate Debt Service			
Dates	**Principal**	**Gross Interest**	**Gross Debt Service**
8/1/2024	51,940,000	11,091,998	63,031,998
2/1/2025	6,975,000	9,712,368	16,687,368
8/1/2025	17,680,000	9,537,993	27,217,993
2/1/2026	19,195,000	9,040,248	28,235,248
8/1/2026	19,595,000	8,560,373	28,155,373
2/1/2027	24,610,000	8,026,759	32,636,759
8/1/2027	34,915,000	7,411,509	42,326,509
2/1/2028	28,920,000	6,452,077	35,372,077
8/1/2028	45,030,000	5,754,077	50,784,077
2/1/2029	10,850,000	4,741,894	15,591,894
8/1/2029	26,650,000	4,268,019	30,918,019
2/1/2030	11,395,000	3,814,519	15,209,519
8/1/2030	28,000,000	3,316,894	31,316,894
2/1/2031	11,960,000	2,840,269	14,800,269
8/1/2031	24,100,000	2,320,844	26,420,844
2/1/2032	12,585,000	1,819,969	14,404,969
8/1/2032	21,050,000	1,406,969	22,456,969
2/1/2033	13,240,000	880,719	14,120,719
8/1/2033	22,120,000	553,000	22,673,000
Total	**430,810,000**	**101,550,498**	**532,360,498**

Annual Debt Service - 6/30	
Dates	**Gross Debt Service**
6/30/2025	79,719,366
6/30/2026	55,453,241
6/30/2027	60,792,132
6/30/2028	77,698,586
6/30/2029	66,375,971
6/30/2030	46,127,538
6/30/2031	46,117,163
6/30/2032	40,825,813
6/30/2033	36,577,688
6/30/2034	22,673,000
Total	**532,360,498**

Annual IRS Subsidies -6/30	
Dates	**Subsidies**
6/30/2025	(2,803,945)
6/30/2026	(2,548,750)
6/30/2027	(2,323,876)
6/30/2028	(1,698,791)
6/30/2029	(588,208)
6/30/2030	-
6/30/2031	-
6/30/2032	-
6/30/2033	-
6/30/2034	-
Total	**(9,963,570)**

SPECIAL REVENUE FUNDS
FEDERAL/STATE/COMPETITIVE GRANTS
FISCAL YEAR 2024-25 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
REVENUE											
State Revenue	$ 963,891	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 963,891
Federal Revenue	17,851,895	5,966,555	1,457,942	502,700	456,241	7,909,835	418,806	638,801	289,905	211,110	-
TOTAL REVENUE	**18,815,786**	**5,966,555**	**1,457,942**	**502,700**	**456,241**	**7,909,835**	**418,806**	**638,801**	**289,905**	**211,110**	**963,891**
EXPENDITURES											
Instructional Services	10,560,299	4,283,611	-	125,300	5,000	2,751,500	1,372,214	638,801	233,714	5,000	1,145,159
Pupil Services	5,844,962	425,607	-	5,200	317,497	5,079,658	-	-	-	17,000	-
Imp. of Instructional Svcs.	274,200	-	-	274,200	-	-	-	-	-	-	-
Instructional Staff Training	2,443,104	919,852	1,242,252	92,100	133,744	-	-	-	50,871	-	4,285
Federal Grant Administration	335,517	329,197	500	500	-	-	-	-	5,320	-	-
Maint. & Operations of Plant	4,350	-	-	-	-	4,350	-	-	-	-	-
Student Transportation Svcs.	521,015	8,288	-	5,400	-	71,327	-	-	-	436,000	-
Support Services - Central	218,190	-	215,190	-	-	3,000	-	-	-	-	-
TOTAL EXPENDITURES	**20,201,637**	**5,966,555**	**1,457,942**	**502,700**	**456,241**	**7,909,835**	**1,372,214**	**638,801**	**289,905**	**458,000**	**1,149,444**
OTHER FINANCING SOURCES											
Transfers from General Fund	1,385,851	-	-	-	-	-	953,408	-	-	246,890	185,553
TOTAL FINANCING SOURCES	**1,385,851**	**-**	**-**	**-**	**-**	**-**	**953,408**	**-**	**-**	**246,890**	**185,553**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2024-25 BUDGET

TITLE I

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	2,340,758	-	-	-	-	-	-	-	**2,340,758**
511300	SUBSTITUTE FOR CERTIFIED EMPS	34,240	-	-	162,464	-	-	-	-	**196,704**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	200	-	-	-	-	-	-	-	**200**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	54,600	-	-	-	-	**54,600**
514000	SALARIES AIDES AND PARAPROS	309,342	-	-	-	-	-	-	-	**309,342**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	250,316	-	-	-	-	-	-	**250,316**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	3,100	-	**3,100**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	457,087	238,052	-	-	-	**695,139**
519900	SALARIES OTHER	26,234	13,771	-	7,740	-	-	-	-	**47,745**
520000	BENEFITS	1,299,329	127,960	-	194,895	83,507	-	238	-	**1,705,929**
530000	PURCHASED PROFESSIONAL SERV	11,286	500	-	8,364	-	-	-	-	**20,150**
543200	REPS AND MAINT TECHNOLOGY	6,537	-	-	-	-	-	-	-	**6,537**
553200	WEB-BASED SUBS & LICENSE	55,608	-	-	23,400	-	-	-	-	**79,008**
558000	TRAVEL-REGULAR PROGRAMS EMPS	3,000	-	-	-	5,000	-	-	-	**8,000**
561000	SUPPLIES S/W AND SPECIAL ALLOT	70,133	17,702	-	525	600	-	-	-	**88,960**
561100	SUPPLIES TECHNOLOGY RELATED	9,236	2,658	-	1,803	340	-	-	-	**14,037**
561500	EXPENDABLE EQUIPT UNDER $5000	500	2,700	-	-	-	-	-	-	**3,200**
561600	EXPENDABLE EQUIPT COMPUTER	9,225	-	-	-	-	-	-	-	**9,225**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	4,950	-	**4,950**
564200	BOOKS AND PERIODICALS	96,181	10,000	-	8,974	-	-	-	-	**115,155**
581000	DUES AND FEES	11,802	-	-	-	1,698	-	-	-	**13,500**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	-	-	-	**-**
Grand Total Title I		**4,283,611**	**425,607**	**-**	**919,852**	**329,197**	**-**	**8,288**	**-**	**5,966,555**

TITLE II

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	189,000	-	-	-	9,000	**198,000**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	40,000	-	-	-	-	**40,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	185,000	-	-	-	62,000	**247,000**
519900	SALARIES OTHER	-	-	-	300,000	-	-	-	61,500	**361,500**
520000	BENEFITS	-	-	-	112,150	-	-	-	16,690	**128,840**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	337,602	-	-	-	-	**337,602**
532000	WEB-BASED SUBS & LICENSE	-	-	-	42,000	-	-	-	35,000	**77,000**
544100	RENTAL OF LAND OR BUILDING	-	-	-	24,000	-	-	-	-	**24,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	3,000	500	-	-	23,000	**26,500**
561200	PURCHASE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	**-**
564200	BOOKS AND PERIODICALS	-	-	-	7,000	-	-	-	-	**7,000**
581000	DUES AND FEES	-	-	-	2,500	-	-	-	8,000	**10,500**
Grand Total Title II		**-**	**-**	**-**	**1,242,252**	**500**	**-**	**-**	**215,190**	**1,457,942**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2024-25 BUDGET

TITLE III

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	30,000	-	-	-	-	**30,000**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	-	-	-	-	-	**-**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	-	-	-	-	-	-	-	**-**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	2,000	-	**2,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	180,000	-	-	-	-	-	**180,000**
519900	SALARIES OTHER	30,000	-	5,600	-	-	-	-	-	**35,600**
520000	BENEFITS	8,300	-	87,400	2,300	-	-	400	-	**98,400**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	44,000	-	-	-	-	**44,000**
553000	COMMUNICATIONS POSTAGE UPS	-	-	-	-	-	-	-	-	**-**
553200	WEB-BASED SUBS & LICENSE	82,000	-	-	-	-	-	-	-	**82,000**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	1,200	9,000	-	-	-	-	**10,200**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	4,000	-	500	500	-	-	-	**5,000**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	3,000	-	**3,000**
564200	BOOKS AND PERIODICALS	5,000	1,200	-	-	-	-	-	-	**6,200**
581000	DUES AND FEES	-	-	-	6,300	-	-	-	-	**6,300**
Grand Total Title III		**125,300**	**5,200**	**274,200**	**92,100**	**500**	**-**	**5,400**	**-**	**502,700**

TITLE IV

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-		-	-	-	-	**-**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	10,000	-	-	-	-	**10,000**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	-	-	-	-	-	**-**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	178,497	-	-	-	-	-	-	**178,497**
519900	SALARIES OTHER	-	60,000	-	-	-	-	-	-	**60,000**
522000	BENEFITS	-	74,000	-	780	-	-	-	-	**74,780**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	48,000	-	-	-	-	**48,000**
553200	WEB-BASED SUBS & LICENSE	-	-	-	-	-	-	-	-	**-**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	5,000	-	36,872	-	-	-	-	**41,872**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	-	-	-	-	-	**-**
581000	DUES AND FEES	5,000	-	-	16,544	-	-	-	-	**21,544**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	21,548	-	-	-	-	**21,548**
Grand Total Title IV		**5,000**	**317,497**	**-**	**133,744**	**-**	**-**	**-**	**-**	**456,241**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2024-25 BUDGET

TITLE VI-B

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
514000	SALARIES AIDES AND PARAPROS	1,951,500	-	-	-	-	-	-	-	**1,951,500**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	61,740	-	**61,740**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	3,066,560	-	-	-	-	-	-	**3,066,560**
520000	BENEFITS	800,000	1,212,500	-	-	-	-	9,587	-	**2,022,087**
530000	PURCHASED PROFESSIONAL SERV	-	793,398	-	-	-	-	-	-	**793,398**
553200	WEB-BASED SUBS & LICENSE	-	7,200	-	-	-	-	-	-	**7,200**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	-	-	4,350	-	-	**4,350**
581000	DUES AND FEES	-	-	-	-	-	-	-	3,000	**3,000**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	-	-	-	-
Grand Total Title VI-B		**2,751,500**	**5,079,658**	**-**	**-**	**-**	**4,350**	**71,327**	**3,000**	**7,909,835**

Perkins

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	27,362	-	-	9,097	-	-	-	-	**36,459**
530000	PURCHASED PROFESSIONAL SERV	17,385	-	-	-	-	-	-	-	**17,385**
553200	WEB-BASED SUBS & LICENSE	295	-	-	-	-	-	-	-	**295**
558000	TRAVEL-REGULAR PROGRAMS EMPS	45,026	-	-	28,107	3,900	-	-	-	**77,033**
561500	EXPENDABLE EQUIPT UNDER $5000	47,676	-	-	-	-	-	-	-	**47,676**
561600	EXPENDABLE EQUIPT COMPUTER	77,915	-	-	-	-	-	-	-	**77,915**
581000	DUES AND FEES	18,055	-	-	13,667	1,420	-	-	-	**33,142**
Grand Total Perkins		**233,714**	**-**	**-**	**50,871**	**5,320**	**-**	**-**	**-**	**289,905**

Junior ROTC Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	1,046,729	-	-	-	-	-	-	-	**1,046,729**
522000	BENEFITS	325,485	-	-	-	-	-	-	-	**325,485**
Grand Total ROTC		**1,372,214**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,372,214**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2024-25 BUDGET

Ninth District Opportunity Head Start

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,920	-	-	-	-	-	-	-	**3,920**
514000	SALARIES AIDES AND PARAPROS	423,040	-	-	-	-	-	-	-	**423,040**
522000	BENEFITS	211,841	-	-	-	-	-	-	-	**211,841**
Grand Total Head Start		**638,801**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**638,801**

Federal Preschool Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 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	-	-	-	-	-	-	218,000	-	**218,000**
Grand Total Federal Preschool		**5,000**	**17,000**	**-**	**-**	**-**	**-**	**436,000**	**-**	**458,000**

Georgia Lottery Pre K Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2600	2700	2800	FY 2024-25 PROJECTED BUDGET
511200	PREKINDERGARTEN TEACHER	434,541	-	-	-	-	-	-	-	**434,541**
511300	SUBSTITUTE FOR CERTIFIED EMPS	18,956	-	-	3,000	-	-	-	-	**21,956**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	4,781	-	-	980	-	-	-	-	**5,761**
514000	SALARIES AIDES AND PARAPROS	264,284	-	-	-	-	-	-	-	**264,284**
522000	BENEFITS	407,696	-	-	305	-	-	-	-	**408,001**
561000	SUPPLIES S/W AND SPECIAL ALLOT	11,901	-	-	-	-	-	-	-	**11,901**
581000	DUES AND FEES	3,000	-	-	-	-	-	-	-	**3,000**
Grand Total Georgia Lottery Pre K		**1,145,159**	**-**	**-**	**4,285**	**-**	**-**	**-**	**-**	**1,149,444**

TOTAL BY FUNCTION		**10,560,299**	**5,844,962**	**274,200**	**2,443,104**	**335,517**	**4,350**	**521,015**	**218,190**	**20,201,637**

CHEROKEE COUNTY SCHOOL DISTRICT
OTHER FUNDS
FISCAL YEAR 2024-25 BUDGET

	Worker's Compensation Fund	After School Program and Intramurals	TOTAL
Revenue			
Local Revenue	$ -	$ 1,863,706	$ 1,863,706
Investment Earnings	9,076	-	9,076
Total Revenue	9,076	1,863,706	1,872,782
Expenditures			
General Administration			
Claims	566,773	-	566,773
Community Services Operations			
Salaries	-	1,742,661	1,742,661
Benefits	-	128,394	128,394
	-	1,871,055	1,871,055
Total Expenditures	566,773	1,871,055	2,437,828
Other Financing Sources			
Transfers from General Fund	600,000	7,349	607,349
Net Change Fund Balance	42,303	-	42,303
Fund Balances - Beginning	337,984	-	337,984
Fund Balances - Ending	$ 380,287	$ -	$ 380,287

SCHOOL NUTRITION
BUDGET CONSIDERATIONS FY2024-25

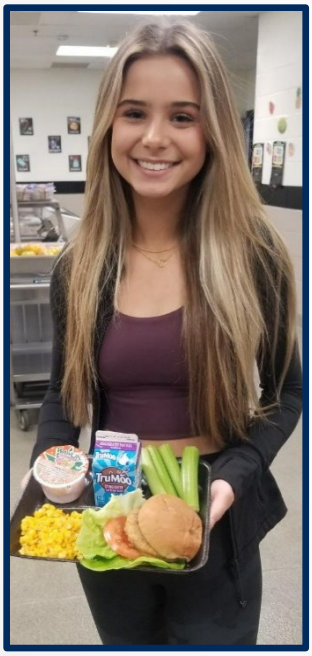
No-cost meals ended SY22 – causing a decrease in SY23 & SY24 participation

Employer share of SHBP premium increase - effective January 2024

No student meal price increase since SY21

Salary increase to keep pace with market







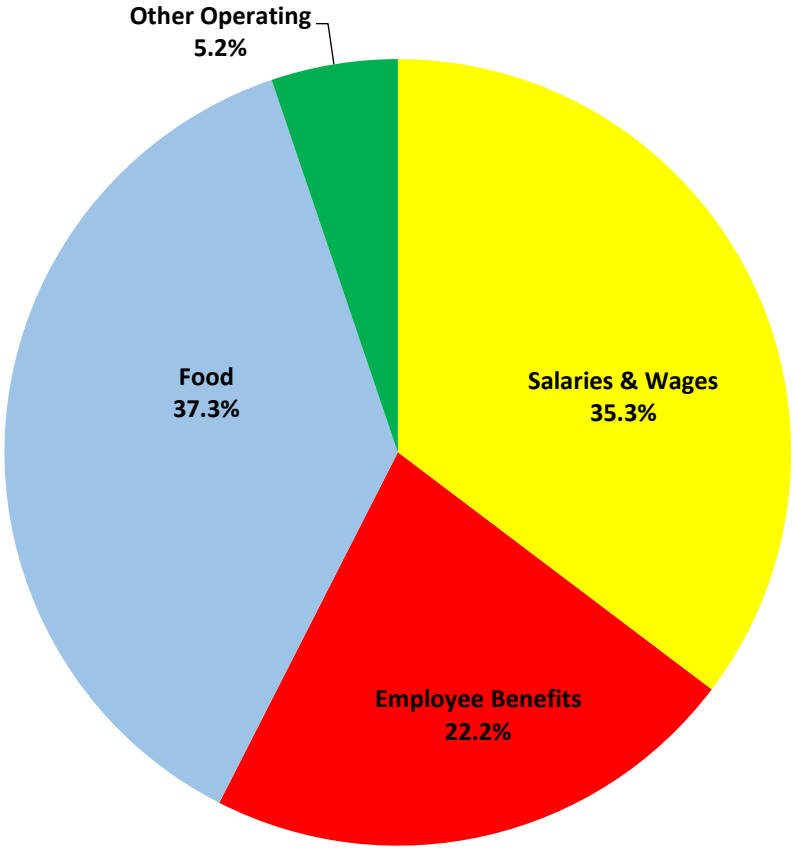


CCSD SCHOOL NUTRITION

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROGRAM
FISCAL YEAR 2024-25 BUDGET

OBJECT	ACCOUNT DESCRIPTION	2023-24 EST. ACTUAL	2024-25 PROPOSED
REVENUE			
416110	DAILY SALES STUDENT LUNCH	$ 5,274,661	$ 5,364,645
416120	DAILY SALES STUDENT BREAKFAST	946,692	952,157
416210	SUPPLEMENTAL SALES	1,381,622	1,611,645
416220	ADULT SALES	294,462	310,462
419950	OTHER LOCAL REVENUES	300,530	-
	SUBTOTAL LOCAL REVENUE	**8,197,967**	**8,238,909**
435100	GRANTS (STATE ONLY)	699,764	756,094
	SUBTOTAL STATE REVENUE	**699,764**	**756,094**
445100	FED FUNDS EXCEPT BREAKFAST	7,178,712	8,980,824
445110	FEDERAL FUNDS BREAKFAST	2,065,292	2,996,940
445130	FEDERAL REIMB AFTER-SCHOOL SNACK	109,479	175,000
445210	FEDERAL GRANTS	1,045,644	-
449000	REVENUES ASSOCIATED WITH USDA	1,170,504	1,600,000
	SUBTOTAL FEDERAL REVENUE	**11,569,631**	**13,752,764**
415000	EARNINGS ON INVESTMENTS	593,240	593,240
	SUBTOTAL EARNINGS ON INVESTMENTS	**593,240**	**593,240**
	GRAND TOTAL REVENUE	**$ 21,060,602**	**$ 23,341,007**
FIXED EXPENSES			
511400	SUBSTITUTE FOR CLASSIFIED EMP	$ 150,000	$ 150,000
514200	CLERICAL	232,556	246,412
518400	SALARIES LUNCHROOM CAFE	5,388,968	5,532,894
518403	SALARIES LUNCHROOM MONITORS	260,496	311,630
519000	OTHER MANAGEMENT PERSONNEL	390,915	411,888
519100	OTHER ADMINISTRATIVE PERSONNEL	1,560,409	1,599,205
520000	BENEFITS	4,177,193	5,176,470
	SUBTOTAL SALARIES/BENEFITS EXP.	**$ 12,160,537**	**$ 13,428,499**
OPERATING EXPENSES			
530000	PURCHASED PROFESSIONAL SERVICES	$ 65,000	$ 30,000
541000	WATER, SEWER, AND CLEANING SVCS	30,000	25,800
543000	REPAIR AND MAINTENANCE	2,000	1,500
553000	COMMUNICATIONS, POSTAGE	500	-
558000	TRAVEL-REGULAR PROGRAMS	18,000	12,000
559500	OTHER PURCHASED SERVICE	55,000	65,000
561000	SUPPLIES S/W AND SPECIAL ALLO	723,000	712,000
561200	PURCHASE OF COMPUTER SOFTWARE	20,000	5,000
561500	EXPENDABLE EQUIPT UNDER $5000	150,000	75,000
561600	EXPENDABLE EQUIPT COMPUTER	5,000	15,000
562000	NATURAL GAS, GAS AND FUEL	1,000	1,000
563000	FOOD EXPENSE	6,900,591	7,107,608
563500	FOOD ACQUISITIONS-USDA	1,170,504	1,600,000
564200	BOOKS AND PERIODICALS	2,000	1,500
573000	EQUIPMENT OVER $5000	250,000	226,000
581000	DUES AND FEES	40,000	35,000
589000	OTHER EXPENDITURES	100	100
	SUBTOTAL OPERATING EXPENDITURES	**9,432,695**	**9,912,508**
	GRAND TOTAL EXPENDITURES	**$ 21,593,232**	**$ 23,341,007**
	NET CHANGE FUND BALANCE	**$ (532,630)**	**$ -**
	FUND BALANCE - BEGINNING	**19,506,557**	**18,973,927**
	FUND BALANCE - ENDING	**$ 18,973,927**	**$ 18,973,927**

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROPOSED EXPENDITURES
FISCAL YEAR 2024-25 BUDGET



Salaries & Wages	$	8,252,029
Employee Benefits		5,176,470
Food		8,707,608
Other Operating		1,204,900
	$	23,341,007

Total Percent Expended for Salaries and Benefits = 57.5%

SUMMARY OF MONTHLY COPIER LEASE PAYMENTS
2024-25

School/Sites	Monthly Lease Rate
Ace Academy	$ 312.98
Arnold Mill ES	429.14
Avery ES	548.85
Ball Ground ES	515.67
Bascomb ES	574.40
Boston ES	429.13
Bus Shop 1 & 2 - Transportation	266.35
Carmel ES	548.86
Cherokee HS/CHS North	1,461.95
Clark Creek ES	668.58
Clayton ES	276.21
Creekland MS	541.21
Creekview HS	746.75
Central Warehouse - Print Shop	105.80
Dean Rusk MS	788.29
Educational Svcs/Tech	295.48
ET Booth MS	668.57
Etowah HS/Etowah East	1,290.87
Free Home ES	218.14
Freedom MS	548.86
FRP - C&I	547.84
FRP - Finance	156.49
FRP - Human Resources	156.49
FRP - School Ops	156.49
FRP - Superintendent	94.84
Hasty ES	548.85
Hickory Flat ES	395.93
Holly Springs ES	548.84
Indian Knoll ES	573.73
Johnston ES	573.74
Johnston PreK	126.59
Joseph Knox ES	548.84
Liberty ES	607.80
Little River ES	763.41
Macedonia ES	395.94
Mill Creek MS	668.58
Mountain Road ES	395.94
Oak Grove ES	429.14
Ralph Bunche	94.84
River Ridge HS	988.07
RM Moore ES	454.00
School Nutrition	94.84
School Police	94.84
Sequoyah HS/SHS East	1,070.48
Sixes ES	548.86
Special Needs Prek Assessment	94.84
Support Services - Maint.	200.64
Transition Academy	94.84
Teasley MS	702.64
Tippens	94.84
Woodstock ES	548.86
Woodstock HS	651.91
Woodstock MS	574.40
Total Monthly Copier Leases	**$ 25,234.47**

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2024-25

#	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 Room 22	DX C5840i	2YJ01896	$94.84	$0.00409	$0.04085	
06	Ace Academy	ACE Room T-1A	DX 4745i	25J05997	$61.65	$0.00380	N/A	**$312.98**
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	$94.84	$0.00409	$0.04085	
43	Arnold Mill ES	Media Ctr Prod Room 508D	DX 6860i	3MJ01000	$119.73	$0.00304	N/A	
43	Arnold Mill ES	Media Ctr Prod Room 508D	DX C5840i	2YJ01485	$94.84	$0.00409	$0.04085	**$429.14**
43	Arnold Mill ES	Office Workroom 517	DX C5840i	2YJ03224	$94.84	$0.00409	$0.04085	
43	Arnold Mill ES	Room 412	DX 6860i	3MJ00996	$119.73	$0.00304	N/A	
49	Avery ES	Admin A120	DX C5840i	2YJ01871	$94.84	$0.00409	$0.04085	
49	Avery ES	Media Center	DX C5840i	2YJ00810	$94.84	$0.00409	$0.04085	
49	Avery ES	Teacher Workroom 320	DX 6860i	3MJ00998	$119.73	$0.00304	N/A	**$548.85**
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	$119.73	$0.00304	N/A	
21	Ball Ground ES	Teacher Workroom 510	DX 6860i	3MJ00935	$119.72	$0.00304	N/A	**$515.67**
21	Ball Ground ES	Teacher Workroom 801	DX 6860i	3MJ00974	$119.73	$0.00304	N/A	
21	Ball Ground ES	Media Center	DX C5840i	2YJ01820	$94.84	$0.00409	$0.04085	
40	Bascomb ES	Front Office	DX C5840i	2YJ01866	$94.84	$0.00409	$0.04085	
40	Bascomb ES	Media Center M14	DX C5840i	2YJ01856	$94.84	$0.00409	$0.04085	
40	Bascomb ES	Room 712	DX 6870i	3ME00865	$128.24	$0.00304	N/A	**$574.40**
40	Bascomb ES	Room 712	DX 6870i	3ME00878	$128.24	$0.00304	N/A	
40	Bascomb ES	Workroom M15	DX 6870i	3ME00894	$128.24	$0.00304	N/A	
38	Boston ES	Front Office B19	DX C5840i	2YJ01226	$94.84	$0.00409	$0.04085	
38	Boston ES	Prod Rm Behind Off B7	DX C5840i	2YJ01910	$94.84	$0.00409	$0.04085	**$429.13**
38	Boston ES	Room E1	DX 6860i	3MJ00890	$119.73	$0.00304	N/A	
38	Boston ES	F Wing Workroom	DX 6860i	3MJ00828	$119.72	$0.00304	N/A	
42	Bus Shop 1 - Fleet Maint	#1 Office	DX 527iFZ	23E01291	$54.93	$0.00430	N/A	
42	Bus Shop 2 - Directors Off	Room B2-13	DX C5840i	2YJ01827	$94.84	$0.00409	$0.04085	**$266.35**
05	Bus Shop 2 - Bus Training	Training Room	DX 527iFZ	23E01439	$54.93	$0.00430	N/A	
05	Bus Shop 2 - Transp Workroom	Transportation Workroom	DX 4745i	25J07059	$61.65	$0.00380	N/A	
46	Carmel ES	Front Office	DX C5840i	2YJ01267	$94.84	$0.00409	$0.04085	
46	Carmel ES	Media Center	DX C5840i	2YJ01922	$94.84	$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	$119.73	$0.00304	N/A	
46	Carmel ES	Workroom 408A	DX 6860i	3MJ00907	$119.73	$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	**$156.49**
58	FRP - HR	Office 1222	DX C5840i	2YJ02082	$94.84	$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	$94.84	$0.00409	$0.04085	
58	FRP-C&I - Int'l Welcome Ctr	Room 917	DX C5840i	2YJ00889	$173.21	$0.00409	$0.04085	**$547.84**
58	FRP-C&I - Spec Ed	Copy Room 2112	DX 4745i	25J07041	$61.65	$0.00380	N/A	
58	FRP-C&I - Spec Ed	Copy Room 2112	DX C5840i	2YJ01854	$94.84	$0.00409	$0.04085	
58	FRP-C&I - Spec Ed	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	**$156.49**
58	FRP - School Ops	ST 10	DX C5840i	2YJ01260	$94.84	$0.00409	$0.04085	
58	FRP - Superintendent	Copy Room 3111	DX C5840i	2YJ01255	$94.84	$0.00409	$0.04085	**$94.84**
26	School Police	Room 106	DX C5840i	2YJ01911	$94.84	$0.00409	$0.04085	**$94.84**
54	Central Warehouse -PShop	Print Shop	DX C5840i	2YJ01276	$105.80	$0.00409	$0.04085	**$105.80**

CHEROKEE COUNTY SCHOOL DISTRICT
MASTER CANON COPIER INVENTORY
FISCAL YEAR 2024-25

#	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	Room 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 - Room 302	DX 8786i	YFF03591	$144.59	$0.00285	N/A	
10	Cherokee HS	600 Hall - Room 611	DX 4745i	25J06710	$61.65	$0.00380	N/A	
10	Cherokee HS	Athletic Office - Room 202	DX 527iFZ	23E00780	$54.93	$0.00430	N/A	**$1,461.95**
10	Cherokee HS	Counselor's Office - Room 010	DX 4745i	25J07038	$61.65	$0.00380	N/A	
10	Cherokee HS	Main Office - Room 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 Ctr - Room 400J	DX 8786i	YFF03391	$144.59	$0.00285	N/A	
10	Cherokee HS	PS- Media Ctr - Room 400J	DX C5840i	2YJ00867	$94.84	$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	$119.73	$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	$119.73	$0.00304	N/A	
45	Clark Creek ES	Front Office	DX C5840i	2YJ01912	$94.84	$0.00409	$0.04085	
45	Clark Creek ES	Media Center	DX C5840i	2YJ01873	$94.84	$0.00409	$0.04085	
25	Clayton ES	Front Office	DX C5840i	2YJ02076	$94.84	$0.00409	$0.04085	
25	Clayton ES	Media Center 172	DX 6860i	3MJ00980	$119.72	$0.00304	N/A	**$276.21**
25	Clayton ES	Teacher Workroom 128	DX 4745i	25J06688	$61.65	$0.00380	N/A	
19	Creekland MS	Teacher Workroom 402	DX 6870i	3ME00522	$128.24	$0.00304	N/A	
19	Creekland MS	Teacher Workroom 402	DX 6870i	3ME00516	$128.24	$0.00304	N/A	
19	Creekland MS	Teacher Workroom 609	DX 6870i	3ME00514	$128.24	$0.00304	N/A	**$541.21**
19	Creekland MS	Media Center	DX 4745i	25J05995	$61.65	$0.00380	N/A	
19	Creekland MS	Office Workroom A-13	DX C5840i	2YJ01407	$94.84	$0.00409	$0.04085	
14	Creekview HS	Media Center A26	DX C5840i	2YJ01892	$94.84	$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	$144.59	$0.00285	N/A	
14	Creekview HS	Copy Room ST2	DX 8786i	YFF03614	$144.59	$0.00285	N/A	**$746.75**
14	Creekview HS	Copy Room ST1	DX 8786i	YFF03587	$144.59	$0.00285	N/A	
14	Creekview HS	Copy Room Team A-10	DX C5840i	2YJ00803	$94.84	$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	**$788.29**
16	Dean Rusk MS	Front Office	DX C5840i	2YJ01306	$94.84	$0.00409	$0.04085	
16	Dean Rusk MS	Media Center	DX C5840i	2YJ01857	$94.84	$0.00409	$0.04085	
16	Dean Rusk MS	Room 2706	DX 6860i	3MJ01368	$119.73	$0.00304	N/A	
60	EdSvcsAnnex 1030 Keeter	Room G50	DX C5840i	2YJ01702	$105.80	$0.00409	$0.04085	
60	EdSvcsAnnex 1020 Keeter	Copy Workroom H3	DX C5840i	2YJ00891	$94.84	$0.00409	$0.04085	**$295.48**
60	EdSvcsAnnex 1010 Keeter	Break Room I08	DX C5840i	2YJ00868	$94.84	$0.00409	$0.04085	
15	ET Booth MS	Teacher Workroom 1601	DX 6860i	3MJ01151	$119.73	$0.00304	N/A	
15	ET Booth MS	Teacher Workroom 1605	DX 6860i	3MJ01731	$119.72	$0.00304	N/A	
15	ET Booth MS	Teacher Workroom 2501	DX 6860i	3MJ01259	$119.72	$0.00304	N/A	**$668.57**
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	$94.84	$0.00409	$0.04085	
15	ET Booth MS	Media Center M8	DX C5840i	2YJ01927	$94.84	$0.00409	$0.04085	

CHEROKEE COUNTY SCHOOL DISTRICT
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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
11	Etowah HS	Copy Room 3204	DX 8786i	YFF03508	$144.59	$0.00285	N/A	
11	Etowah HS	Copy Room 7106	DX 8786i	YFF03346	$144.59	$0.00285	N/A	
11	Etowah HS	C Bldg., Room 3204	DX 8786i	YFF03385	$144.59	$0.00285	N/A	
11	Etowah HS	C Bldg., Room 3204	DX 8786i	YFF03341	$144.59	$0.00285	N/A	
11	Etowah HS	Media Center 3200	DX C5840i	2YJ01659	$94.84	$0.00409	$0.04085	
11	Etowah HS	Admin Room 7101D	DX C5840i	2YJ02080	$94.84	$0.00409	$0.04085	**$1,290.87**
11	Etowah HS	Counseling Ofc Room 3108F	DX 527iFZ	23E01292	$54.93	$0.00430	N/A	
11	Etowah HS	Gym Admin 2207	DX 4745i	25J07155	$61.65	$0.00380	N/A	
11	Etowah HS	Records Ofc 3106	DX 527iFZ	23E01320	$54.93	$0.00430	N/A	
11	Etowah HS	Gym Teachr WR 2223	DX 6870i	3ME00621	$128.24	$0.00304	N/A	
24	Etowah East	Bldg. A, Room 148	DX 6870i	3ME00906	$128.24	$0.00304	N/A	
24	Etowah East	Room 140 EE	DX C5840i	2YJ01313	$94.84	$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	Room 4A	DX 4745i	25J06730	$61.65	$0.00380	N/A	**$218.14**
26	Free Home ES	Room 12	DX C5840i	2YJ00809	$94.84	$0.00409	$0.04085	
20	Freedom MS	A10	DX 6860i	3MJ00847	$119.73	$0.00304	N/A	
20	Freedom MS	Teacher Workroom 405	DX 6860i	3MJ00922	$119.72	$0.00304	N/A	
20	Freedom MS	Teacher Workroom 703	DX 6860i	3MJ00870	$119.73	$0.00304	N/A	**$548.86**
20	Freedom MS	Front Office	DX C5840i	2YJ00540	$94.84	$0.00409	$0.04085	
20	Freedom MS	Media Center	DX C5840i	2YJ01913	$94.84	$0.00409	$0.04085	
48	Hasty ES	Room 702	DX 6860i	3MJ00854	$119.73	$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	$94.84	$0.00409	$0.04085	**$548.85**
48	Hasty ES	Room Team A-112	DX C5840i	2YJ01252	$94.84	$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	**$395.93**
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	$94.84	$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	**$548.84**
28	Holly Springs ES	Media Center	DX C5840i	2YJ03220	$94.84	$0.00409	$0.04085	
28	Holly Springs ES	Office Workroom 813	DX C5840i	2YJ01488	$94.84	$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	$119.73	$0.00304	N/A	
66	Indian Knoll ES	Front Office	DX C5840i	2YJ01665	$94.84	$0.00409	$0.04085	
29	Johnston ES	Media Workroom 62F	DX 6860i	3MJ00906	$119.73	$0.00304	N/A	
29	Johnston ES	Office	DX C5840i	2YJ01961	$94.84	$0.00409	$0.04085	
29	Johnston ES	Media Center 62D	DX 6860i	3MJ00871	$119.72	$0.00304	N/A	**$573.74**
29	Johnston ES	Room B28N	DX 6860i	3MJ00913	$119.72	$0.00304	N/A	
29	Johnston ES	Media Workroom 67	DX 6860i	3MJ01033	$119.73	$0.00304	N/A	
29P	Johnston PreK	Teacher WR Team B-119	DX 527iFZ	23E01009	$54.93	$0.00430		**$126.59**
29P	Johnston PreK	Office WR Team B-108	DX C3730i	2UR08187	$71.66	$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	**$548.84**
65	Joseph Knox ES	Admin Rm Team A-111	DX C5840i	2YJ00878	$94.84	$0.00409	$0.04085	
65	Joseph Knox ES	Media Center	DX C5840i	2YJ01490	$94.84	$0.00409	$0.04085	
53	Tippens	Teacher Workroom, 601C	DX C5840i	2YJ01648	$94.84	$0.00409	$0.04085	**$94.84**
44	Liberty ES	Rm 411	DX 6870i	3ME00904	$128.24	$0.00304	N/A	
44	Liberty ES	Rm 423	DX 6870i	3ME00915	$128.24	$0.00304	N/A	
44	Liberty ES	Controls A12	DX C5840i	2YJ01836	$94.84	$0.00409	$0.04085	**$607.80**
44	Liberty ES	Media Center	DX 6870i	3ME00892	$128.24	$0.00304	N/A	
44	Liberty ES	Admin Office	DX 6870i	3ME00898	$128.24	$0.00304	N/A	

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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
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	$94.84	$0.00409	$0.04085	
30	Little River ES	Office Workroom Team A-113	DX C5840i	2YJ01455	$94.84	$0.00409	$0.04085	**$763.41**
30	Little River ES	Teacher Workroom 401	DX 6860i	3MJ01056	$119.73	$0.00304	N/A	
30	Little River ES	Room B108	DX C5840i	2YJ00808	$94.84	$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	$128.24	$0.00304	N/A	
17	Teasley MS	Room 1603	DX 6870i	3ME00897	$128.24	$0.00304	N/A	
17	Teasley MS	Room 2501	DX 6870i	3ME00895	$128.24	$0.00304	N/A	**$702.64**
17	Teasley MS	Room 2501	DX 6870i	3ME00885	$128.24	$0.00304	N/A	
17	Teasley MS	Room A114	DX C5840i	2YJ01920	$94.84	$0.00409	$0.04085	
17	Teasley MS	Room M8	DX C5840i	2YJ01909	$94.84	$0.00409	$0.04085	
31	Macedonia ES	Teacher Workroom 139	DX 6860i	3MJ00994	$119.73	$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	$94.84	$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	$119.73	$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	$119.73	$0.00304	N/A	
80	Mill Creek MS	Admin Workroom A-3	DX C5840i	2YJ00816	$94.84	$0.00409	$0.04085	
80	Mill Creek MS	Media Center	DX C5840i	2YJ01475	$94.84	$0.00409	$0.04085	
39	Mountain Road ES	Media Workroom B-7	DX 6860i	3MJ00930	$119.73	$0.00304	N/A	
39	Mountain Road ES	Room E-28	DX 6860i	3MJ00956	$119.72	$0.00304	N/A	**$395.94**
39	Mountain Road ES	Front Office Room B-11	DX C5840i	2YJ01498	$94.84	$0.00409	$0.04085	
39	Mountain Road ES	H Hall Room H-108	DX 4745i	25J07091	$61.65	$0.00380	N/A	
37	School Nutrition	Room F119	DX C5840i	2YJ00890	$94.84	$0.00409	$0.04085	**$94.84**
33	Oak Grove ES	Media Center 7021	DX C5840i	2YJ01890	$94.84	$0.00409	$0.04085	
33	Oak Grove ES	Learning Lab Room 13A	DX 6860i	3MJ00876	$119.73	$0.00304	N/A	**$429.14**
33	Oak Grove ES	Room 6025	DX 6860i	3MJ00850	$119.73	$0.00304	N/A	
33	Oak Grove ES	Front Office	DX C5840i	2YJ01918	$94.84	$0.00409	$0.04085	
03	Ralph Bunche	Parents Room 201	DX C5840i	2YJ00888	$94.84	$0.00409	$0.04085	**$94.84**
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	$144.59	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 1403	DX 8786i	YFF03379	$144.59	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 2402	DX 8786i	YFF03382	$144.59	$0.00285	N/A	
90	River Ridge HS	Teacher Workroom 2403	DX 8786i	YFF03608	$144.59	$0.00285	N/A	**$988.07**
90	River Ridge HS	Media Center M1	DX C5840i	2YJ01888	$94.84	$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	$71.66	$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	$94.84	$0.00409	$0.04085	**$454.00**
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 Room 202	DX 4745i	25J06711	$61.65	$0.00380	N/A	
12	Sequoyah HS	Vocational Room 1251	DX 4745i	25J07162	$61.65	$0.00380	N/A	
12	Sequoyah HS - East	Sequoyah East Room 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	$94.84	$0.00409	$0.04085	**$1,070.48**
12	Sequoyah HS	Room 2202	DX 4745i	25J07061	$61.65	$0.00380	N/A	
12	Sequoyah HS - East	Attendance Office Room 112	DX 6860i	3MJ00838	$119.72	$0.00304	N/A	
12	Sequoyah HS	Room 1126	DX 6860i	3MJ01157	$119.73	$0.00304	N/A	
12	Sequoyah HS	Copy Room 104	DX 8786i	YFF03313	$144.59	$0.00285	N/A	
12	Sequoyah HS	Copy Room 104	DX 8786i	YFF03375	$144.59	$0.00285	N/A	

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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
41	Sixes ES	Room 310 6th Grade WR	DX 6860i	3MJ00898	$119.73	$0.00304	N/A	
41	Sixes ES	Front Office Room 113	DX C5840i	2YJ01280	$94.84	$0.00409	$0.04085	
41	Sixes ES	Media Center 209	DX C5840i	2YJ01258	$94.84	$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	$119.73	$0.00304	N/A	
02	Special Needs PreK Assessment	Room 32	DX C5840i	2YJ01505	$94.84	$0.00409	$0.04085	**$94.84**
37	Supt Svcs Maint	D-108	DX C5840i	2YJ00806	$105.80	$0.00409	$0.04085	**$200.64**
37	Supt Svcs Maint	Maintenance Hallway	DX C5840i	2YJ00791	$94.84	$0.00409	$0.04085	
55	Transition Academy	Teacher's Center	DX C5840i	2YJ01259	$94.84	$0.00409	$0.04085	**$94.84**
35	Woodstock ES	Teacher Workroom 702	DX 6860i	3MJ00997	$119.73	$0.00304	N/A	
35	Woodstock ES	Media Center	DX C5840i	2YJ01855	$94.84	$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	$119.73	$0.00304	N/A	
35	Woodstock ES	Front Office	DX C5840i	2YJ01250	$94.84	$0.00409	$0.04085	
13	Woodstock HS	Copy Room 200/300 Hall WR	DX 8786i	YFF03394	$144.59	$0.00285	N/A	
13	Woodstock HS	Copy Room 200/300 Hall WR	DX 8786i	YFF03367	$144.59	$0.00285	N/A	
13	Woodstock HS	Guidance Office I35	DX 4745i	25J06732	$61.65	$0.00380	N/A	**$651.91**
13	Woodstock HS	Copy Room 700 Hall WR	DX 8786i	YFF03068	$144.59	$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	$94.84	$0.00409	$0.04085	
18	Woodstock MS	Media Center B37	DX 6870i	3ME00617	$128.24	$0.00304	N/A	
18	Woodstock MS	Room A-22	DX 6870i	3ME00622	$128.24	$0.00304	N/A	
18	Woodstock MS	Teacher Workroom 303	DX 6870i	3ME00521	$128.24	$0.00304	N/A	**$574.40**
18	Woodstock MS	Front Office A01	DX C5840i	2YJ01976	$94.84	$0.00409	$0.04085	
18	Woodstock MS	Media Center B37	DX C5840i	2YJ00807	$94.84	$0.00409	$0.04085	
							TOTAL	**$25,234.47**

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY:	CHEROKEE	TAXING JURISDICTION:	SCHOOL DISTRICT

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

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	20,377,110,044	526,669,486	777,465,557	21,681,245,087
PERSONAL	889,996,495		22,249,912	912,246,407
MOTOR VEHICLES	89,464,450		(8,782,645)	80,681,805
MOBILE HOMES	18,571,929		(928,596)	17,643,333
TIMBER -100%	186,477		0	186,477
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	21,375,329,395	526,669,486	790,004,228	22,692,003,109
EXEMPTIONS	5,238,350,667	42,133,559	298,359,234	5,578,843,460
NET DIGEST	16,136,978,728	484,535,927	491,644,994	17,113,159,649
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE:	16.450	2024 MILLAGE RATE:	16.450

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	16,136,978,728	
Net Value Added-Reassessment of Existing Real Property	RVA	484,535,927	
Other Net Changes to Taxable Digest	NAG	491,644,994	
2024 Net Digest	CYD	17,113,159,649	(PYD+RVA+NAG)
2023 Millage Rate	PYM	16.450	PYM
Millage Equivalent of Reassessed Value Added	ME	0.466	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	15.984	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	15.984
2024 Millage Rate	16.450
Percentage Tax Increase	2.92%

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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

[X] If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 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 2024 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 20, 2024** 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 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2019	2020	2021	2022	2023	2024
VALUE	Real & Personal	11,913,885,829	12,817,578,910	14,171,193,915	17,527,514,503	21,267,106,539	22,593,491,494
	Motor Vehicles	138,891,860	116,053,730	97,858,520	97,858,520	89,464,450	80,681,805
	Mobile Homes	15,198,674	15,360,150	15,972,188	15,972,188	18,571,929	17,643,333
	Timber - 100%	995,672	1,567,828	1,085,620	1,085,620	186,477	186,477
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	12,068,972,035	12,950,560,618	14,286,110,243	17,642,430,831	21,375,329,395	22,692,003,109
	Less Exemptions	2,877,484,612	3,169,860,065	3,569,409,925	4,323,459,432	5,238,350,667	5,578,843,460
	NET DIGEST VALUE	9,191,487,423	9,780,700,553	10,716,700,318	13,318,971,399	16,136,978,728	17,113,159,649
RATE	**MILLAGE RATE (Maintenance & Operation)**	18.450	18.450	18.200	16.450	16.450	16.450
TAX	**TOTAL M&O TAXES LEVIED**	$169,582,943	$180,453,925	$195,043,946	$219,097,080	$265,453,300	$281,511,476
	Net Tax $ Increase	$8,914,587	$10,870,982	$14,590,021	$24,053,134	$46,356,221	$16,058,176
	Net Tax % Increase	5.55%	6.41%	8.09%	12.33%	21.16%	6.05%

TOTAL REVENUE				
	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL REVENUE	FY 2024-25 PROJECTED BUDGET
TOTAL	LOCAL REVENUE	$ 278,889,605	$ 290,628,631	$ 308,970,083
TOTAL	STATE REVENUE	261,331,178	264,850,638	284,984,603
TOTAL	FEDERAL REVENUE	199,068	217,661	217,661
TOTAL	INVESTMENT EARNINGS	2,615,553	3,956,809	2,967,607
TOTAL REVENUE		$ 543,035,404	$ 559,653,739	$ 597,139,954

LOCAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL REVENUE	FY 2024-25 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 242,009,693	$ 253,694,081	$ 271,579,258
411100	P/Y PROPERTY TAXES	1,085,791	1,085,791	1,102,078
411210	INTANGIBLE TAX	5,450,440	5,450,440	5,613,953
411100	MOTOR VEHICLE TAXES	1,372,981	1,372,981	1,112,115
411210	REAL ESTATE TRANSFER TAX	2,917,114	2,917,114	3,004,627
411910	TITLE AD VAL TAX (VEHICLES)	22,822,796	22,822,796	23,279,252
411100	MOBILE HOMES	247,388	247,388	222,649
TOTAL TAXES		**275,906,203**	**287,590,591**	**305,913,932**
413500	TUITION SUMMER SCHOOL	45,377	45,377	46,058
413505	TUITION-E COURSES	16,059	16,059	16,460
TOTAL TUITION/TESTING		**61,436**	**61,436**	**62,518**
419100	RENTAL OF PROPERTY	176,026	176,026	180,427
419900	INDIRECT COST RECOVERIES	1,000	1,000	1,025
419950	OTHER LOCAL REVENUES	404,683	405,439	414,800
419957	SCHOOL REIMB SAL AND TRANS	1,217,712	1,217,712	1,248,155
419953	INVENTORY ADJUSTMENT	13,211	67,093	13,409
419954	FINGER PRINTS/BADGES	59,334	59,334	60,817
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,050,000	1,050,000	1,075,000
TOTAL OTHER		**2,921,966**	**2,976,604**	**2,993,633**
TOTAL LOCAL REVENUE		**$ 278,889,605**	**$ 290,628,631**	**$ 308,970,083**

STATE REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL REVENUE	FY 2024-25 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 284,152,027	$ 284,152,027	$ 301,515,713
431200/220	MEDIA CENTER PROGRAM	6,104,888	6,104,888	6,165,937
431200/220	STAFF DEV. PROGRAMS	1,827,382	1,827,382	1,845,656
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,813,809	1,813,809	1,831,947
431200/220	INDIRECT COST	29,063,221	29,063,221	29,353,853
TOTAL QBE FORMULA EARNINGS		**322,961,327**	**322,961,327**	**343,756,532**
431250	PUPIL TRANSPORTATION PROGRAM	2,457,602	2,917,771	11,650,258
431250	NURSING	967,825	1,006,558	997,440
431400	LOCAL FAIR SHARE	(69,762,872)	(69,717,366)	(78,351,455)
431210/230	MID-TERM ADJUST/HOLD HARMLESS	329,558	857,760	964,550
TOTAL STATE QBE FUNDING		**256,953,440**	**258,026,050**	**279,017,325**
2620/438000	STATE PRESCHOOL GRANT	1,299,233	1,179,670	1,179,670
439120/30	ON BEHALF PAYMENTS	736,735	736,735	802,420
438000	OTHER STATE FUNDS	2,341,770	4,908,183	3,985,188
TOTAL OTHER STATE FUNDING		**4,377,738**	**6,824,588**	**5,967,278**
TOTAL STATE REVENUE		**$ 261,331,178**	**$ 264,850,638**	**$ 284,984,603**

FEDERAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL REVENUE	FY 2024-25 PROJECTED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 199,068	$ 217,661	$ 217,661
TOTAL FEDERAL REVENUE		**$ 199,068**	**$ 217,661**	**$ 217,661**

INVESTMENT EARNINGS				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL REVENUE	FY 2024-25 PROJECTED BUDGET
415000	EARNINGS ON INVESTMENTS	$ 2,615,553	$ 3,956,809	$ 2,967,607
TOTAL INVESTMENT EARNINGS		**$ 2,615,553**	**$ 3,956,809**	**$ 2,967,607**

CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2024-25 BUDGET

STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 372,167,165	$ 363,330,107	$ 376,408,860	$ 18,625,533	$ 395,034,393
2100	PUPIL SERVICES	22,830,491	24,982,503	25,714,816	1,116,690	26,831,506
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	19,065,691	20,819,517	22,065,727	1,504,460	23,570,187
2213	INSTRUCTIONAL STAFF TRAINING	824,962	838,444	823,888	-	823,888
2220	EDUCATIONAL MEDIA SERVICES	5,909,656	5,916,906	6,081,905	131,154	6,213,059
2300	GENERAL ADMINISTRATION	4,029,126	3,992,215	4,227,137	152,131	4,379,268
2400	SCHOOL ADMINISTRATION	32,571,787	33,007,889	33,666,475	1,497,908	35,164,383
2500	SUPPORT SERVICES - BUSINESS	3,670,470	3,581,314	3,964,666	290,109	4,254,775
2600	MAINTENANCE & OPERATION OF PLANT SVCS.	41,919,858	37,235,544	33,874,600	16,020,390	49,894,990
2700	STUDENT TRANSPORTATION SERVICES	29,231,913	29,959,104	31,054,475	1,269,019	32,323,494
2800	SUPPORT SERVICES - CENTRAL	5,673,995	6,129,912	6,989,714	120,031	7,109,745
3100	SCHOOL NUTRITION PROGRAM	170,190	496,349	208,408	-	208,408
TOTAL EXPENSE ALL FUNCTIONS		**$ 538,065,304**	**$ 530,289,804**	**$ 545,080,671**	**$ 40,727,425**	**$ 585,808,096**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 209,849,466	$ 199,496,439	$ 205,663,761	$ 10,476,182	$ 216,139,943
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,028,320	3,178,079	3,526,200	-	3,526,200
511400	SUBSTITUTE FOR CLASSIFIED EMPS	183,744	103,901	106,499	-	106,499
511500	EXTENDED DAY HS TEACHER	72,949	133,328	136,661	-	136,661
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,379,451	242,023	1,587,905	-	1,587,905
511700	SALARY EXTENDED YEAR	15,680	20,125	20,930	-	20,930
511800	ART, MUSIC, PE	9,823,802	9,415,976	9,886,775	305,000	10,191,775
514000	SALARIES AIDES AND PARAPROS	8,327,826	8,742,384	9,179,503	2,382,072	11,561,575
514500	INTERPRETERS	379,686	367,764	378,797	15,531	394,328
516100	TECHNOLOGY SPECIALIST	1,743,338	1,583,520	1,631,026	62,500	1,693,526
517200	ELEMENTARY COUNSELOR	3,505,768	3,552,170	3,658,735	112,500	3,771,235
517300	SECONDARY COUNSELOR	4,058,971	4,160,369	4,368,387	672,370	5,040,757
519900	CCSD SUPPLEMENTAL PAY	3,277,000	7,091,500	-	-	-
519901	CAREER PATHWAY FACILITATOR	567,642	578,748	596,110	17,500	613,610
	TOTAL SALARIES	**246,213,643**	**238,666,326**	**240,741,289**	**14,043,655**	**254,784,944**
521000	MATCHING STATE HEALTH	47,680,960	49,088,408	57,040,260	519,750	57,560,010
522000	MATCHING FICA	14,515,246	14,371,240	14,956,960	870,707	15,827,667
522100	MATCHING MEDICARE	3,570,097	3,361,014	3,497,999	203,633	3,701,632
523000	MATCHING TEACHER RETIREMENT	45,853,648	45,060,959	48,875,065	2,918,272	51,793,337
529100	MATCHING LIFE INSURANCE	247,331	207,010	209,880	12,218	222,098
529200	MATCHING DENTAL INSURANCE	576,285	513,240	530,731	30,896	561,627
529300	MATCHING DISABILITY 1	149,856	186,216	188,168	10,954	199,122
529400	MATCHING DISABILITY 2	311,690	261,236	265,365	15,448	280,813
	TOTAL BENEFITS	**112,905,113**	**113,049,323**	**125,564,428**	**4,581,878**	**130,146,306**
530000	PURCHASED PROFESSIONAL SERV	1,738	14,633	578	-	578
543000	REPAIR AND MAINTENANCE	18,492	37,418	19,047	-	19,047
553200	WEB-BASED SUBSCRIPTIONS AND LICENSES	80,190	196,379	82,596	-	82,596
556300	TUITION TO PRIVATE SOURCES	133,654	53,235	47,320	-	47,320
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,607	52,230	53,536	-	53,536
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,336,536	1,343,251	1,363,267	-	1,363,267
561003	SUPPLIES BAND ALLOTMENT	13,981	13,981	14,261	-	14,261
561004	SUPPLIES CHORAL ALLOTMENT	2,769	2,769	2,824	-	2,824
561022	LOCAL EFFORT - VOCATIONAL	145,372	145,372	152,641	-	152,641
	INSTRUCTIONAL SUPPLIES	**1,735,339**	**1,859,268**	**1,736,070**	**-**	**1,736,070**
561200	PURCHASE OF COMPUTER SOFTWARE	3,760,400	3,271,240	3,218,401	-	3,218,401
561222	COMPUTER SOFTWARE VOCATIONAL	5,412	5,412	5,412	-	5,412
561500	EXPENDABLE EQUIPT UNDER $5000	634,241	669,016	675,706	-	675,706
561501	EXPEND EQUIPT UNDER $5000 ADA	66,561	66,561	67,892	-	67,892
561503	EXPENDABLE EQUIPT BAND	65,326	58,611	72,000	-	72,000
561522	EXPENDABLE EQUIPT VOCATIONAL	7,789	7,789	7,867	-	7,867
561600	EXPENDABLE EQUIPT COMPUTER	12,698	12,698	12,015	-	12,015
561622	EXPENDABLE EQUIPT COMPUTER VOC	3,919	3,919	3,805	-	3,805
	INSTRUCTIONAL EQUIPMENT	**4,556,346**	**4,095,246**	**4,063,098**	**-**	**4,063,098**
564000	DIGITAL ELECTRONIC TEXTBOOKS	-	1,245,237	115,250	-	115,250
564100	TEXTBOOKS-REGULAR ALLOTMENT	6,669,482	4,255,449	4,037,237	-	4,037,237
564200	BOOKS AND PERIODICALS	20,538	20,538	20,743	-	20,743
564222	BOOKS AND PERIODICALS VOCATIONAL	312	312	315	-	315
573000	EQUIPMENT OVER $5000	66,392	66,392	67,056	-	67,056
573022	EQUIPMENT-VOCATIONAL LOCAL	-	72,016	63,374	-	63,374
	INSTRUCTIONAL OTHER	**6,756,724**	**5,659,944**	**4,303,975**	**-**	**4,303,975**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 372,167,165**	**$ 363,330,107**	**$ 376,408,860**	**$ 18,625,533**	**$ 395,034,393**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 17,440	$ 20,736	$ 18,312	$ -	$ 18,312
511405	SUBSTITUTE NURSES	46,110	42,236	43,503	-	43,503
514200	CLERICAL	289,524	271,209	279,345	11,120	290,465
514600	ATHLETICS PERSONNEL SUPPLEMENTS	1,960,532	2,108,067	2,171,309	-	2,171,309
514605	SALARIES EXTRA CURRICULUM SUPP.	46,000	40,757	46,000	-	46,000
516305	SALARIES SCHOOL NURSE	2,093,102	2,184,755	2,150,298	89,575	2,239,873
516306	SALARIES SCHOOL NURSE	196,439	197,433	203,356	8,095	211,451
516400	PHYSICAL THERAPIST	1,392,078	1,595,136	1,642,990	52,500	1,695,490
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	5,391,736	6,362,606	6,553,484	197,500	6,750,984
517101	STUDENT SUPPORT/RTI SUPPLEMENT	66,000	66,000	66,000	-	66,000
517400	SCHOOL PSYCHOLOGIST	2,410,095	2,586,432	2,664,025	75,000	2,739,025
517600	SCHOOL SOCIAL WORKER	359,873	450,192	463,698	94,501	558,199
519000	OTHER MANAGEMENT PERSONNEL	436,351	422,279	434,947	17,313	452,260
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	156,880	156,880	161,586	228,600	390,186
519900	CCSD SUPPLEMENTAL PAY	187,500	532,000	-	-	-
	TOTAL SALARIES	**15,049,660**	**17,036,718**	**16,898,853**	**774,204**	**17,673,057**
521000	MATCHING STATE HEALTH	3,006,480	2,439,350	3,351,000	124,740	3,475,740
522000	MATCHING FICA	908,079	1,024,657	1,053,929	48,001	1,101,930
522100	MATCHING MEDICARE	218,220	239,426	246,483	11,226	257,709
523000	MATCHING TEACHER RETIREMENT	2,698,571	3,195,280	3,419,517	154,686	3,574,203
529100	MATCHING LIFE INSURANCE	13,535	12,749	14,789	674	15,463
529200	MATCHING DENTAL INSURANCE	28,775	28,616	37,397	1,703	39,100
529300	MATCHING DISABILITY 1	8,259	11,502	13,259	604	13,863
529400	MATCHING DISABILITY 2	17,217	16,076	18,699	852	19,551
	TOTAL BENEFITS	**6,899,136**	**6,967,656**	**8,155,073**	**342,486**	**8,497,559**
530000	PURCHASED PROFESSIONAL SERVICE	640,445	640,445	400,000	-	400,000
543000	REPAIR AND MAINTENANCE	5,000	5,000	9,650	-	9,650
553000	COMMUNICATIONS, POSTAGE, UPS	14,100	16,053	13,650	-	13,650
553200	WEB-BASED SUBS AND LICENSES	-	81,122	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	26,910	21,731	25,974	-	25,974
561000	SUPPLIES	66,700	83,312	83,076	-	83,076
561200	PURCHASE OF COMPUTER SOFTWARE	120,670	120,670	120,670	-	120,670
561500	EXPENDABLE EQUIPT UNDER $5000	2,720	2,671	2,720	-	2,720
581000	DUES AND FEES	5,150	7,125	5,150	-	5,150
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**881,695**	**978,129**	**660,890**	**-**	**660,890**
TOTAL FUNCTION PUPIL SERVICES		**$ 22,830,491**	**$ 24,982,503**	**$ 25,714,816**	**$ 1,116,690**	**$ 26,831,506**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ -	$ -	$ -	$ -	$ -
511010	INSTRUCTIONAL LEAD STRATEGIST	3,127,082	3,183,098	3,278,591	95,000	3,373,591
511300	SUBSTITUTE FOR CERTIFIED EMPS	12,710	1,185	38,710	-	38,710
511600	PROFESSIONAL DEVELOP STIPENDS	1,000	1,000	20,000	-	20,000
514200	SALARIES-CLERICAL	1,455,078	1,479,432	1,523,815	60,657	1,584,472
516100	TECHNOLOGY SPECIALIST	1,495,911	1,611,098	1,659,431	66,055	1,725,486
517700	FAMILY SERVICES COORDINATOR	-	47,055	48,467	1,929	50,396
519000	SALARIES-OTHER MANAGEMENT	2,219,077	2,205,144	2,271,298	90,411	2,361,709
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,352,002	2,395,152	2,467,007	632,746	3,099,753
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	216,000	290,889	115,595	-	115,595
516100	OVERTIME/EXTRA HELP	10,000	-	-	-	-
	TOTAL SALARIES	**10,888,860**	**11,214,053**	**11,422,914**	**946,798**	**12,369,712**
521000	MATCHING STATE HEALTH	1,901,100	1,919,715	2,263,440	283,800	2,547,240
522000	MATCHING FICA	665,110	650,127	708,221	58,701	766,922
522100	MATCHING MEDICARE	157,889	152,046	165,632	13,729	179,361
523000	MATCHING TEACHER RETIREMENT	2,127,700	2,126,320	2,373,682	196,745	2,570,427
529100	MATCHING LIFE INSURANCE	9,467	8,550	9,938	824	10,762
529200	MATCHING DENTAL INSURANCE	22,421	21,011	25,130	2,083	27,213
529300	MATCHING DISABILITY 1	5,939	8,279	8,910	739	9,649
529400	MATCHING DISABILITY 2	11,944	10,675	12,565	1,041	13,606
	TOTAL BENEFITS	**4,901,570**	**4,896,723**	**5,567,518**	**557,662**	**6,125,180**
530000	PURCHASED PROF/TECH SERVICES	1,364,969	1,259,070	1,694,300	-	1,694,300
543000	REPAIR AND MAINT SERVICES	81,090	90,392	124,000	-	124,000
553000	COMMUNICATIONS, POSTAGE, UPS	34,600	34,679	33,642	-	33,642
553200	WEB-BASED SUBS AND LICENSES	162,175	140,915	493,175	-	493,175
558000	TRAVEL-REGULAR PROGRAMS EMPS	58,100	48,595	49,100	-	49,100
561000	SUPPLIES	231,490	232,246	286,006	-	286,006
561200	COMPUTER SOFTWARE	1,085,677	1,813,179	2,307,610	-	2,307,610
561500	EXPENDABLE EQUIPMENT UNDER $5000	42,175	394,434	21,297	-	21,297
561600	EXPENDABLE EQUIPMENT COMPUTER	5,000	5,246	7,500	-	7,500
564200	BOOKS AND PERIODICALS	375	375	500	-	500
573000	EQUIPMENT OVER $5000	135,000	135,000	-	-	-
581000	DUES AND FEES	74,610	554,610	58,165	-	58,165
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,275,261**	**4,708,741**	**5,075,295**	**-**	**5,075,295**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 19,065,691**	**$ 20,819,517**	**$ 22,065,727**	**$ 1,504,460**	**$ 23,570,187**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 566,658	$ 633,894	$ 633,750	$ -	$ 633,750
511400	SUBSTITUTE FOR CLASSIFIED EMPS	5,000	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	65,000	50,400	51,500	-	51,500
519900	CCSD SUPPLEMENTAL PAY	-	14,000	-	-	-
	TOTAL SALARIES	**636,658**	**698,294**	**685,250**	**-**	**685,250**
522000	MATCHING FICA	39,473	40,407	42,486	-	42,486
522100	MATCHING MEDICARE	9,232	9,450	9,936	-	9,936
	TOTAL BENEFITS	**48,705**	**49,857**	**52,422**	**-**	**52,422**
530000	PURCHASED PROF/TECH SERVICES	20,793	33,368	34,111	-	34,111
558000	TRAVEL-REGULAR PROGRAMS EMPS	17,306	18,736	19,153	-	19,153
561000	SUPPLIES	1,500	6,874	940	-	940
581000	DUES AND FEES	100,000	31,315	32,012	-	32,012
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**139,599**	**90,293**	**86,216**	**-**	**86,216**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 824,962**	**$ 838,444**	**$ 823,888**	**$ -**	**$ 823,888**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 12,600	$ 8,544	$ 12,300	$ -	$ 12,300
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,548,204	3,486,751	3,591,354	102,500	3,693,854
519900	CCSD SUPPLEMENTAL PAY	42,000	186,000	-	-	-
	TOTAL SALARIES	**3,602,804**	**3,681,295**	**3,603,654**	**102,500**	**3,706,154**
521000	MATCHING HEALTH INSURANCE	682,560	657,280	781,440	-	781,440
522000	MATCHING SOCIAL SECURITY	220,874	224,373	223,427	6,355	229,782
522100	MATCHING MEDICARE	52,241	52,474	52,253	1,486	53,739
523000	MATCHING TEACHER RETIREMENT	717,073	696,653	748,839	20,305	769,144
529100	MATCHING LIFE INSURANCE	3,183	2,780	3,135	89	3,224
529200	MATCHING DENTAL INSURANCE	6,724	6,480	7,928	226	8,154
529300	MATCHING DISABILITY 1	2,088	2,897	2,811	80	2,891
529400	MATCHING DISABILITY 2	4,045	3,537	3,964	113	4,077
	TOTAL BENEFITS	**1,688,788**	**1,646,474**	**1,823,797**	**28,654**	**1,852,451**
530000	PURCHASED PROFESSIONAL SERVICE	-	-	-	-	-
543000	REPAIR AND MAINTENANCE	550	-	500	-	500
553200	WEB-BASED SUBS AND LICENSES	58,125	57,852	65,315	-	65,315
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	94,612	94,690	-	94,690
561000	LIBRARY S/M-SYSTEM WIDE	44,582	1,647	1,645	-	1,645
561200	COMPUTER SOFTWARE	39,292	14,307	14,319	-	14,319
561501	EXPENDABLE EQUIPT UNDER $5000	47,111	52,451	52,494	-	52,494
564200	BOOKS AND PERIODICALS	412,901	359,280	416,496	-	416,496
573000	EQUIPMENT OVER $5000	15,503	8,988	8,995	-	8,995
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**618,064**	**589,137**	**654,454**	**-**	**654,454**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 5,909,656**	**$ 5,916,906**	**$ 6,081,905**	**$ 131,154**	**$ 6,213,059**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511100	SCHOOL BOARD MEMBERS (7) SALARIES	$ 86,400	$ 86,400	$ 86,400	$ -	$ 86,400
512100	GENERAL ADMINISTRATIVE SALARIES	2,115,376	2,318,825	2,216,420	95,072	2,311,492
519900	CCSD SUPPLEMENTAL PAY	11,000	22,000	-	-	-
	TOTAL SALARIES	**2,212,776**	**2,427,225**	**2,302,820**	**95,072**	**2,397,892**
520005	MATCHING VALIC CONTRIBUTION	75,076	26,565	45,188	-	45,188
521000	MATCHING HEALTH INSURANCE	261,720	240,184	356,020	30,030	386,050
522000	MATCHING SOCIAL SECURITY	127,192	111,885	142,775	5,894	148,669
522100	MATCHING MEDICARE	32,085	31,578	33,391	1,379	34,770
523000	MATCHING TEACHER RETIREMENT	439,915	367,184	460,572	19,756	480,328
529100	MATCHING LIFE INSURANCE	894	746	798	-	798
529200	MATCHING DENTAL INSURANCE	2,643	2,440	2,611	-	2,611
529300	MATCHING DISABILITY 1	625	1,097	1,174	-	1,174
529400	MATCHING DISABILITY 2	1,512	1,176	1,258	-	1,258
	TOTAL BENEFITS	**941,662**	**782,855**	**1,043,787**	**57,059**	**1,100,846**
530000	PURCHASED PROFESSIONAL SERVICE	67,400	67,400	77,900	-	77,900
534000	LEGAL SERVICES	532,265	450,753	545,572	-	545,572
543000	REPAIR AND MAINTENANCE SERVICES	275	275	275	-	275
552000	INSURANCE-FIDELITY BONDS	3,705	3,705	3,761	-	3,761
553000	COMMUNICATIONS, POSTAGE, UPS	3,245	2,693	3,179	-	3,179
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,350	6,873	5,280	-	5,280
558500	TRAVEL BOARD MEMBERS	3,570	3,570	3,000	-	3,000
561000	SUPPLIES S/W AND SPECIAL ALLOT	5,585	2,622	2,622	-	2,622
561500	EXPENDABLE EQUIPT UNDER $5000	4,805	1,914	2,111	-	2,111
564200	BOOKS AND PERIODICALS	250	250	250	-	250
581000	DUES AND FEES	251,238	242,080	236,580	-	236,580
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**874,688**	**782,135**	**880,530**	**-**	**880,530**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 4,029,126**	**$ 3,992,215**	**$ 4,227,137**	**$ 152,131**	**$ 4,379,268**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,500	$ -	$ -	$ -	$ -
511400	SUBSTITUTE FOR CLASSIFIED EMPS	8,500	5,411	9,000	-	9,000
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	7,750	7,929	7,750	-	7,750
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	97,285	96,830	97,285	-	97,285
513000	SALARY PRINCIPAL	4,768,553	4,938,713	5,086,874	202,487	5,289,361
513100	SALARIES ASSISTANT PRINCIPAL	9,403,721	9,736,441	9,928,534	593,676	10,522,210
514200	SALARIES - CLERICAL	6,727,595	6,783,822	6,987,337	278,137	7,265,474
514210	SALARIES-CLERICAL STUDENT	49,000	26,034	49,000	-	49,000
519100	SALARIES OTHER ADM. PERSONNEL	117,042	21,060	-	-	-
519900	CCSD SUPPLEMENTAL PAY	336,500	658,000	-	-	-
	TOTAL SALARIES	**21,517,446**	**22,274,240**	**22,165,780**	**1,074,300**	**23,240,080**
521000	MATCHING HEALTH INSURANCE	4,843,080	4,452,313	4,824,900	334,950	5,159,850
522000	MATCHING SOCIAL SECURITY	1,209,082	1,316,688	1,380,478	66,607	1,447,085
522100	MATCHING MEDICARE	312,003	307,935	322,854	-	322,854
523000	MATCHING TEACHER RETIREMENT	4,208,969	4,237,426	4,492,950	20,767	4,513,717
529100	MATCHING LIFE INSURANCE	19,609	18,261	19,371	935	20,306
529200	MATCHING DENTAL INSURANCE	53,003	50,558	48,985	-	48,985
529300	MATCHING DISABILITY 1	12,260	16,771	17,367	291	17,658
529400	MATCHING DISABILITY 2	24,726	22,017	24,492	58	24,550
	TOTAL BENEFITS	**10,682,732**	**10,421,969**	**11,131,397**	**423,608**	**11,555,005**
543000	REPAIR AND MAINTENANCE	6,900	-	5,392	-	5,392
544100	RENTAL	67,200	67,200	67,200	-	67,200
553000	COMMUNICATIONS, POSTAGE, UPS	125,318	99,759	115,295	-	115,295
553001	SCHOOL NEWSLETTER	39,000	15,523	45,000	-	45,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,305	1,616	2,363	-	2,363
561000	SUPPLIES	123,423	120,381	126,509	-	126,509
561001	SUPPLIES PRE SCHOOL	1,250	1,250	1,350	-	1,350
561500	EXPENDABLE EQUIPT UNDER $5000	6,213	5,951	6,189	-	6,189
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**371,609**	**311,680**	**369,298**	**-**	**369,298**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 32,571,787**	**$ 33,007,889**	**$ 33,666,475**	**$ 1,497,908**	**$ 35,164,383**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	$ 25,000	$ -	$ 38,500	$ -	$ 38,500
514200	SALARIES-CLERICAL	736,607	670,827	690,952	27,504	718,456
518103	SALARIES-WAREHOUSE	523,721	437,464	450,588	17,936	468,524
519000	SALARIES-SUPERVISORS	795,652	865,774	891,747	132,997	1,024,744
519900	CCSD SUPPLEMENTAL PAY	26,000	53,000	-	-	-
	TOTAL SALARIES	**2,106,980**	**2,027,065**	**2,071,787**	**178,437**	**2,250,224**
520009	RETIREMENT-EMP. CONTRIBUTION	2,534	840	2,597	-	2,597
521000	MATCHING HEALTH INSURANCE	298,740	373,275	372,840	60,060	432,900
522000	MATCHING SOCIAL SECURITY	130,633	119,726	128,451	11,063	139,514
522100	MATCHING MEDICARE	30,552	28,000	30,041	2,587	32,628
523000	MATCHING TEACHER RETIREMENT	410,785	354,619	422,517	37,079	459,596
527000	ON BEHALF PAYMENTS	16,850	16,850	17,271	-	17,271
529100	MATCHING LIFE INSURANCE	2,353	1,865	1,802	155	1,957
529200	MATCHING DENTAL INSURANCE	5,838	5,080	4,558	393	4,951
529300	MATCHING DISABILITY 1	1,352	1,498	1,616	139	1,755
529400	MATCHING DISABILITY 2	2,955	2,270	2,279	196	2,475
	TOTAL BENEFITS	**902,592**	**904,023**	**983,972**	**111,672**	**1,095,644**
530000	PURCHASED PROFESSIONAL SERVICES	198,636	181,743	193,677	-	193,677
543000	REPAIR AND MAINTENANCE	500	500	500	-	500
553000	COMMUNICATIONS, POSTAGE, UPS	11,780	9,412	10,620	-	10,620
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	129,275	129,275	146,553	-	146,553
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,460	10,381	3,820	-	3,820
561000	SUPPLIES	14,365	9,505	14,077	-	14,077
561200	COMPUTER SOFTWARE	202,775	202,775	397,542	-	397,542
561500	EXPENDABLE EQUIPT UNDER $5000	2,600	2,600	2,707	-	2,707
564200	BOOKS AND PERIODICALS	225	225	200	-	200
581000	DUES AND FEES	96,282	103,810	139,211	-	139,211
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**660,898**	**650,226**	**908,907**	**-**	**908,907**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 3,670,470**	**$ 3,581,314**	**$ 3,964,666**	**$ 290,109**	**$ 4,254,775**

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, grounds and custodial services.

OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
514200	SALARIES-CLERICAL	$ 702,318	$ 767,952	$ 787,151	$ 31,486	$ 818,637
518101	SALARIES-MAINTENANCE PERSONNEL	2,806,039	2,662,119	2,741,983	109,147	2,851,130
518102	SALARIES-SECURITY PERSONNEL	1,379,994	1,433,304	1,476,303	268,765	1,745,068
518600	SALARIES-CUSTODIAL PERSONNEL	-	-	-	9,623,701	9,623,701
519000	SALARIES-SUPERVISORS	1,033,306	1,012,949	-	2,849,805	2,849,805
519002	SALARIES-OVERTIME / EXTRA HELP	10,000	10,000	10,000	12,000	22,000
519100	SALARIES OTHER ADM. PERSONNEL	-	-	1,043,337	71,500	1,114,837
519900	CCSD SUPPLEMENTAL PAY	82,000	182,000	-	-	-
	TOTAL SALARIES	**6,013,657**	**6,068,324**	**6,058,774**	**12,966,404**	**19,025,178**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,148	2,074	2,136	-	2,136
521000	MATCHING HEALTH INSURANCE	1,065,120	1,094,620	2,623,440	184,800	2,808,240
522000	MATCHING SOCIAL SECURITY	352,847	358,371	375,644	803,917	1,179,561
522100	MATCHING MEDICARE	87,198	89,483	87,852	188,013	275,865
523000	MATCHING TEACHER RETIREMENT	1,183,147	1,067,912	1,256,935	642,190	1,899,125
527000	ON BEHALF PAYMENTS	145,616	145,616	162,560	-	162,560
529100	MATCHING LIFE INSURANCE	6,445	5,794	5,271	11,281	16,552
529200	MATCHING DENTAL INSURANCE	14,640	14,323	13,329	28,526	41,855
529300	MATCHING DISABILITY 1	3,611	4,556	4,726	10,114	14,840
529400	MATCHING DISABILITY 2	8,109	7,207	6,665	14,263	20,928
	TOTAL BENEFITS	**2,868,881**	**2,789,956**	**4,538,558**	**1,883,104**	**6,421,662**
530000	PURCHASED PROFESSIONAL SERVICE	13,808,901	10,284,275	2,514,545	-	2,514,545
541000	WATER, SEWER AND CLEANING SERVICES	1,292,633	2,533,221	1,532,633	-	1,532,633
543000	REPAIRS AND MAINTENANCE	7,474,279	5,807,172	8,747,843	-	8,747,843
543001	CUSTODIAL SUPPLIES	10,820	8,125	11,118	1,170,882	1,182,000
553000	COMMUNICATIONS, POSTAGE, UPS	64,515	61,727	58,785	-	58,785
553200	WEB BASED SUBSCRIPTIONS & LICENSE	1,800	1,800	1,800	-	1,800
558000	TRAVEL-REGULAR PROGRAMS EMPS	26,350	24,150	20,500	-	20,500
561000	OFFICE SUPPLIES	61,950	47,082	34,582	-	34,582
561012	UNIFORMS	12,000	21,457	18,250	-	18,250
561200	PURCHASE OF COMPUTER SOFTWARE	145,958	136,163	184,788	-	184,788
561500	EXPENDABLE EQUIPT UNDER $5000	406,525	400,339	536,735	-	536,735
561600	EXPENDABLE EQUIPT COMPUTER	5,000	6,189	5,000	-	5,000
562000	NATURAL GAS, GAS AND FUEL	684,397	616,015	684,397	-	684,397
562001	ELECTRICITY	7,085,427	7,016,925	7,085,427	-	7,085,427
573000	EQUIPMENT OVER $5000	1,800,000	1,337,491	1,620,000	-	1,620,000
581000	DUES AND FEES STAFF DEV.	93,765	4,634	150,365	-	150,365
581001	DUES AND FEES SECURITY	63,000	70,499	70,500	-	70,500
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**33,037,320**	**28,377,264**	**23,277,268**	**1,170,882**	**24,448,150**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 41,919,858**	**$ 37,235,544**	**$ 33,874,600**	**$ 16,020,390**	**$ 49,894,990**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 37,085	$ 68,511	$ 52,300	$ -	$ 52,300
514200	CLERICAL	336,142	332,791	342,775	13,644	356,419
518000	SALARIES BUS DRIVERS	10,220,729	9,687,894	9,978,531	292,823	10,271,354
518001	SALARIES-FIELD TRIPS	52,500	64,801	52,500	-	52,500
518005	SALARIES-DRIVER TRAINING	65,550	96,432	80,000	-	80,000
518007	SALARIES-BUS SAFETY	20,000	30,413	24,000	-	24,000
518009	EXTRA TRIPS HS ALLOTMENT	209,750	154,298	209,750	-	209,750
518010	SALARIES-HS PLAYOFFS	18,000	10,798	18,000	-	18,000
518029	SALARIES 4H PARTNERSHIP	925	544	925	-	925
518034	SALARIES SPECIAL OLYMPICS	1,500	-	1,500	-	1,500
518100	SALARIES-OTHER TRANS. PERS.	611,281	617,026	619,877	24,795	644,672
518106	SALARIES-BUS AIDES	795,418	810,847	835,172	26,946	862,118
518109	SALARIES OF MECHANICS	1,215,059	1,222,073	1,258,735	53,748	1,312,483
518110	SALARIES SPECIAL SERVICES	4,015	790	4,624	-	4,624
519000	SALARIES-SUPERVISORS	502,330	502,330	537,996	20,596	558,592
519900	CCSD SUPPLEMENTAL PAY	229,500	942,000	-	-	-
	TOTAL SALARIES	**14,319,784**	**14,541,548**	**14,016,685**	**432,552**	**14,449,237**
520009	RETIREMENT-EMPLOYER CONTRIB.	172,766	120,951	181,404	-	181,404
521000	MATCHING HEALTH INSURANCE	4,776,480	4,896,080	5,373,200	777,800	6,151,000
522000	MATCHING SOCIAL SECURITY	802,827	804,895	869,034	26,818	895,852
522100	MATCHING MEDICARE	207,637	188,242	203,242	6,272	209,514
523000	MATCHING TEACHER RETIREMENT	588,598	527,161	573,400	23,436	596,836
527000	ON BEHALF PAYMENTS	379,290	379,290	388,772	-	388,772
529100	MATCHING LIFE INSURANCE	13,618	12,501	12,195	376	12,571
529200	MATCHING DENTAL INSURANCE	66,821	63,420	30,837	952	31,789
529300	MATCHING DISABILITY 1	7,165	7,880	10,933	337	11,270
529400	MATCHING DISABILITY 2	16,349	14,074	15,418	476	15,894
	TOTAL BENEFITS	**7,031,551**	**7,014,494**	**7,658,435**	**836,467**	**8,494,902**
530000	PURCHASED PROFESSIONAL SERV.	1,500	-	1,500	-	1,500
530003	TRANSPORTATION MOUs	500	1,871	5,000	-	5,000
530011	CONTRACTED SERVICES	83,513	83,513	91,865	-	91,865
530013	CONTRACTED SERVICES WRECKER	47,810	47,810	57,800	-	57,800
530015	UNIFORM RENTALS	11,695	10,142	11,695	-	11,695
530017	GRAVEL	1,010	1,010	1,000	-	1,000
530021	TYLERTECH SUPPORT	750	17,250	750	-	750
533200	DRUG TESTS	17,520	17,934	17,750	-	17,750
533400	PHYSICALS-BUS DRIVERS	25,650	25,650	30,780	-	30,780
	TOTAL PURCHASED SERVICES	**189,948**	**205,180**	**218,140**	**-**	**218,140**
543000	REPAIR AND MAINTENANCE	5,000	269	3,000	-	3,000
543003	CHEMICALS AND SOLVENTS	7,050	7,625	7,050	-	7,050
543004	VEHICLE REPAIRS & MAINT.	797,500	797,500	900,000	-	900,000
543007	SHOP SUPPLIES	7,875	3,263	7,875	-	7,875
543008	TIRES AND RELATED PRODUCTS SERVICE	286,000	116,836	316,200	-	316,200
544200	RENTAL OF EQUIPMENT AND VEHICLES	59,125	59,270	59,125	-	59,125
551900	STUDENT TRANSP PUFR OTHER	-	8,750	8,750	-	8,750
553000	COMMUNICATIONS, POSTAGE, UPS	10,215	6,073	10,215	-	10,215
553003	RADIOS	92,500	92,500	92,500	-	92,500
558000	TRAVEL-REGULAR PROGRAMS EMPS	8,335	2,748	9,000	-	9,000
561000	SUPPLIES	15,425	7,521	15,000	-	15,000
561014	RECOGNITION PROGRAM	5,235	2,298	6,000	-	6,000
561200	COMPUTER SOFTWARE	240,000	240,000	245,000	-	245,000
561500	EXPENDABLE EQUIPT UNDER $5000	92,500	81,923	92,500	-	92,500
561507	TOOL ALLOTMENT	12,500	10,032	12,500	-	12,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,635,000	2,417,984	2,694,500	-	2,694,500
562003	LUBRICANTS AND FLUIDS	80,625	68,097	82,000	-	82,000
573000	PURCHASE EQUIPMENT >$5000	-	35,793	35,000	-	35,000
573200	PURCHASE OR LEASE BUSES	3,275,000	4,225,000	4,500,000	-	4,500,000
581000	DUES AND FEES	60,745	14,400	65,000	-	65,000
	SUPPLIES/EQUIPMENT/OTHER	**7,690,630**	**8,197,882**	**9,161,215**	**-**	**9,161,215**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 29,231,913**	**$ 29,959,104**	**$ 31,054,475**	**$ 1,269,019**	**$ 32,323,494**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
511400	SUBSTITUTES	$ 8,500	$ 9,218	$ 8,500	$ -	$ 8,500
514200	SALARIES-CLERICAL	587,528	477,252	476,291	17,590	493,881
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	914,478	914,474	941,912	37,494	979,406
519100	SALARIES-OTHER ADMIN PERSONNEL	127,553	204,963	324,913	12,933	337,846
519900	CCSD SUPPLEMENTAL PAY	20,000	42,500	-	-	-
	TOTAL SALARIES	**1,658,059**	**1,648,407**	**1,751,616**	**68,017**	**1,819,633**
521000	MATCHING HEALTH INSURANCE	281,280	257,165	264,120	32,340	296,460
522000	MATCHING FICA	102,799	97,407	108,600	4,217	112,817
522100	MATCHING MEDICARE	24,042	22,781	25,398	986	26,384
523000	MATCHING TEACHER RETIREMENT	325,586	312,500	362,220	14,134	376,354
527000	ON BEHALF PAYMENTS	24,789	24,789	25,409	-	25,409
529100	MATCHING LIFE INSURANCE	1,546	1,316	1,524	59	1,583
529200	MATCHING DENTAL INSURANCE	3,796	3,230	3,854	150	4,004
529300	MATCHING DISABILITY 1	919	1,170	1,366	53	1,419
529400	MATCHING DISABILITY 2	1,943	1,623	1,927	75	2,002
529500	MATCHING CONTRIB HEALTH CLUBS	3,408	2,802	2,977	-	2,977
	TOTAL BENEFITS	**770,108**	**724,783**	**797,395**	**52,014**	**849,409**
530000	PURCHASED PROFESSIONAL SERVICE	2,843,892	3,336,152	3,742,880	-	3,742,880
543000	REPAIR AND MAINTENANCE	475	475	475	-	475
553000	COMMUNICATIONS, POSTAGE, UPS	11,925	7,624	10,954	-	10,954
558000	TRAVEL	31,250	14,404	28,660	-	28,660
561000	SUPPLIES	23,320	7,558	17,150	-	17,150
561054	SUPPLIES PRINT SHOP	4,500	5,041	5,142	-	5,142
561200	COMPUTER SOFTWARE	311,163	311,163	581,847	-	581,847
561500	EXPENDABLE EQUIPT UNDER $5000	6,803	8,810	5,795	-	5,795
564200	BOOKS AND PERIODICALS	300	300	100	-	100
581000	DUES AND FEES	12,200	65,195	47,700	-	47,700
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,245,828**	**3,756,722**	**4,440,703**	**-**	**4,440,703**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,673,995**	**$ 6,129,912**	**$ 6,989,714**	**$ 120,031**	**$ 7,109,745**

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 2023-24 APPROVED BUDGET	FY 2023-24 ESTD. ACTUAL EXPENDITURES	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
519900	CCSD SUPPLEMENTAL PAY	$ -	$ 303,000	$ -	$ -	$ -
	TOTAL SALARIES	**-**	**303,000**	**-**	**-**	**-**
522000	MATCHING FICA	-	18,769	-	-	-
522100	MATCHING MEDICARE	-	4,390	-	-	-
527000	ON BEHALF PAYMENTS	170,190	170,190	208,408	-	208,408
	TOTAL BENEFITS	**170,190**	**193,349**	**208,408**	**-**	**208,408**
TOTAL FUNCTION SCHOOL NUTRITION PROGRAM		**$ 170,190**	**$ 496,349**	**$ 208,408**	**$ -**	**$ 208,408**

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 2023-24 BUDGET	FY 2023-24 ESTIMATED ACTUAL	PROJECTED	BUDGET ADJS.	FY 2024-25 PROPOSED BUDGET
453000	PROCEEDS FROM SALE OF ASSETS	$ 154,611	$ 427,072	$ 162,342	$ -	$ 162,342
593000	TRANSFER TO OTHER FUNDS	(2,255,120)	(21,856,931)	(2,427,428)	(6,078,303)	(8,505,731)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (2,100,509)**	**$ (21,429,859)**	**$ (2,265,086)**	**$(6,078,303)**	**$ (8,343,389)**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2024-25 BUDGET

TOTAL REVENUE					
	ACCOUNT NAME	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
TOTAL	STATE REVENUE	$ 282,236,612	$ 283,501,849	$ 284,772,366	$ 286,048,191
TOTAL	FEDERAL REVENUE	217,661	217,661	217,661	217,661
TOTAL	LOCAL REVENUE	306,488,532	315,159,131	324,115,845	333,363,018
TOTAL REVENUE		588,942,805	598,878,641	609,105,872	619,628,870
TOTAL EXPENSES		616,343,132	627,671,050	647,880,932	658,700,913
REVENUES OVER EXPENSES*		$ (27,400,327)	$ (28,792,409)	$ (38,775,060)	$ (39,072,043)
REVENUES OVER EXPENSES (WITH DIGEST HEARINGS)		$ (16,537,157)	$ (12,165,821)	$ (11,390,393)	$ 60,297

*Assumes the expansion of the Senior Exemption (May 21, 2024 ballot) and inflation cap on tax digest growth (November 5, 2024 ballot)

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2024-25 BUDGET

STATE REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 303,023,292	$ 304,538,408	$ 306,061,100	$ 307,591,406
431200/220	MEDIA CENTER PROGRAM	6,227,596	6,289,872	6,352,771	6,416,299
431200/220	STAFF DEV. PROGRAMS	1,864,112	1,882,754	1,901,581	1,920,597
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,850,267	1,868,769	1,887,457	1,906,331
431200/220	INDIRECT COST	29,647,392	29,943,866	30,243,304	30,545,737
431200/220	SUB-TOTAL	**342,612,658**	**344,523,669**	**346,446,213**	**348,380,370**
431250	PUPIL TRANSPORTATION	11,708,509	11,767,052	11,825,887	11,885,017
431250	NURSING	1,007,414	1,017,489	1,027,663	1,037,940
431400	LOCAL FAIR SHARE	(79,134,970)	(79,926,319)	(80,725,582)	(81,532,838)
431210/230	MID-TERM ADJUSTMENT	-	-	-	-
431240	AUSTERITY REDUCTION	-	-	-	-
TOTAL STATE QBE FUNDING		**276,193,613**	**277,381,890**	**278,574,181**	**279,770,488**
2620/438000	STATE PRESCHOOL GRANT	1,191,467	1,203,381	1,215,415	1,227,569
439120/30	ON BEHALF PAYMENTS	826,493	851,287	876,826	903,131
438000	OTHER STATE FUNDS	4,025,040	4,065,290	4,105,943	4,147,003
TOTAL OTHER STATE FUNDING		**6,042,999**	**6,119,959**	**6,198,184**	**6,277,703**
TOTAL STATE REVENUE		**$ 282,236,612**	**$ 283,501,849**	**$ 284,772,366**	**$ 286,048,191**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2024-25 BUDGET

FEDERAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	**ACCOUNT NAME**	**FY 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**	**FY 2028-29 PROJECTED BUDGET**
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 217,661	$ 217,661	$ 217,661	$ 217,661
TOTAL FEDERAL REVENUE		**$ 217,661**	**$ 217,661**	**$ 217,661**	**$ 217,661**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2024-25 BUDGET

LOCAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 268,442,428	$ 276,495,701	$ 284,790,572	$ 293,334,289
411100	P/Y PROPERTY TAXES	1,118,609	1,135,388	1,152,419	1,169,705
411900	INTANGIBLE TAX	5,838,511	6,072,052	6,314,934	6,567,531
411100	MOTOR VEHICLE TAXES	945,298	803,503	682,978	580,531
411900	REAL ESTATE TRANSFER TAX	3,124,812	3,249,805	3,379,797	3,514,989
411100	TITLE AD VAL TAX (VEHICLES)	23,628,441	23,982,867	24,342,610	24,707,750
411100	MOBILE HOMES	200,384	180,346	162,311	146,080
TOTAL TAXES		**303,298,483**	**311,919,662**	**320,825,621**	**330,020,875**
413500	TUITION SUMMER SCHOOL	131,663	131,663	131,663	131,663
413501	TUITION NIGHT SCHOOL	-	-	-	-
413505	TUITION-E COURSES	16,872	17,294	17,726	18,169
TOTAL TUITION/TESTING		**148,535**	**148,957**	**149,389**	**149,832**
419100	RENTAL OF PROPERTY	184,937	189,561	194,300	199,157
419900	INDIRECT COST RECOVERIES	1,100	1,100	1,200	1,200
419950	OTHER LOCAL REVENUES	425,170	435,799	446,694	457,862
419957	SCHOOL REIMB SAL AND TRANS	1,279,359	1,311,343	1,344,126	1,377,729
419953	INVENTORY ADJUSTMENT	13,610	13,814	14,021	14,232
419954	FINGER PRINTS/BADGES	62,338	63,896	65,494	67,131
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,075,000	1,075,000	1,075,000	1,075,000
TOTAL OTHER		**3,041,514**	**3,090,513**	**3,140,835**	**3,192,311**
TOTAL LOCAL REVENUE		**$ 306,488,532**	**$ 315,159,131**	**$ 324,115,845**	**$ 333,363,018**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2024-25 BUDGET

TOTAL EXPENSE					
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 410,769,892	$ 416,822,934	$ 431,418,699	$ 436,687,087
2100	PUPIL SERVICES	28,310,543	29,019,235	29,745,936	30,490,970
2210	IMP. OF INSTRUCTIONAL SERVICES	24,977,232	25,695,986	26,435,590	27,196,650
2213	INSTRUCTIONAL STAFF TRAINING	832,127	840,448	848,852	857,341
2220	EDUCATIONAL MEDIA SERVICES	6,257,719	6,414,905	6,576,053	6,741,264
2300	GENERAL ADMINISTRATION	4,403,284	4,520,874	4,650,465	4,783,870
2400	SCHOOL ADMINISTRATION	37,216,462	38,144,946	39,098,766	40,073,566
2500	SUPPORT SERVICES - BUSINESS	4,423,537	4,450,639	4,594,048	4,742,332
2600	MAINTENANCE & OPERATION OF PLANT	60,080,310	61,856,034	63,551,191	65,294,865
2700	STUDENT TRANSPORTATION SERVICES	31,486,757	32,080,640	32,891,609	33,510,003
2800	SUPPORT SERVICES - CENTRAL	7,371,651	7,605,451	7,845,291	8,092,921
3100	SCHOOL NUTRITION PROGRAM	213,618	218,959	224,433	230,043
	TOTAL EXPENSE ALL FUNCTIONS	**$ 616,343,132**	**$ 627,671,050**	**$ 647,880,932**	**$ 658,700,913**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 222,055,942	$ 227,607,340	$ 233,297,524	$ 239,129,962
511003	HS EVENING SCHOOL TEACHER SALARIES	-	-	-	-
511050	SUMMER SCHOOL	-	-	-	-
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,561,462	3,597,077	3,633,047	3,669,378
511400	SUBSTITUTE FOR CLASSIFIED EMPS	109,161	111,890	114,687	117,554
511500	EXTENDED DAY HS TEACHER	140,078	143,580	147,169	150,848
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,603,784	1,619,822	1,636,020	1,652,380
511700	SALARY EXTENDED YEAR	21,453	21,990	22,539	23,103
511800	ART, MUSIC, PE	10,446,569	10,707,734	10,975,427	11,249,813
514000	SALARIES AIDES AND PARAPROS	11,850,614	12,146,880	12,450,552	12,761,816
514500	INTERPRETERS	404,186	414,291	424,648	435,264
516100	TECHNOLOGY SPECIALIST	1,735,864	1,779,261	1,823,742	1,869,336
517200	ELEMENTARY COUNSELOR	3,865,516	3,962,154	4,061,208	4,162,738
517300	SECONDARY COUNSELOR	5,166,776	5,295,945	5,428,344	5,564,053
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	628,950	644,674	660,791	677,311
	TOTAL SALARIES	**261,590,356**	**268,052,636**	**274,675,698**	**281,463,555**
521000	MATCHING STATE HEALTH	60,165,782	61,652,106	63,175,411	64,736,618
522000	MATCHING FICA	16,218,602	16,619,263	17,029,893	17,450,740
522100	MATCHING MEDICARE	3,793,060	3,886,763	3,982,798	4,081,222
523000	MATCHING TEACHER RETIREMENT	53,228,888	54,559,610	55,923,600	57,321,690
529100	MATCHING LIFE INSURANCE	227,650	233,342	239,175	245,155
529200	MATCHING DENTAL INSURANCE	575,668	590,059	604,811	619,931
529300	MATCHING DISABILITY 1	204,100	209,203	214,433	219,793
529400	MATCHING DISABILITY 2	287,833	295,029	302,405	309,965
	TOTAL BENEFITS	**134,701,584**	**138,045,376**	**141,472,526**	**144,985,114**
530000	PURCHASED PROFESSIONAL SERV	601	625	650	676
543000	REPAIR AND MAINTENANCE	19,809	20,601	21,425	22,282
553000	WEB-BASED SUBSCRIPTIONS AND LICENSES	85,900	89,336	92,909	96,626
556300	TUITION TO PRIVATE SOURCES	49,213	51,181	53,229	55,358
558000	TRAVEL-REGULAR PROGRAMS EMPS	55,677	57,905	60,221	62,630
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,417,798	1,474,510	1,533,490	1,594,830
561003	SUPPLIES BAND ALLOTMENT	14,831	15,425	16,042	16,683
561004	SUPPLIES CHORAL ALLOTMENT	2,937	3,054	3,177	3,304
561022	LOCAL EFFORT - VOCATIONAL	158,747	165,097	171,700	178,568
561050	SUPPLIES-SUMMER SCHOOL	-	-	-	-
	INSTRUCTIONAL SUPPLIES	**1,805,513**	**1,877,733**	**1,952,843**	**2,030,956**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
561200	PURCHASE OF COMPUTER SOFTWARE	3,379,321	3,548,287	3,725,701	3,911,987
561222	COMPUTER SOFTWARE VOCATIONAL	5,683	5,967	6,265	6,578
561500	EXPENDABLE EQUIPT UNDER $5000	692,599	709,914	727,661	745,853
561501	EXPEND EQUIPT UNDER $5000 ADA	69,589	71,329	73,112	74,940
561503	EXPENDABLE EQUIPT BAND	73,800	75,645	77,536	79,475
561522	EXPENDABLE EQUIPT VOCATIONAL	8,064	8,265	8,472	8,684
561600	EXPENDABLE EQUIPT COMPUTER	12,315	12,623	12,939	13,262
561622	EXPENDABLE EQUIPT COMPUTER VOC	3,900	3,998	4,098	4,200
	INSTRUCTIONAL EQUIPMENT	**4,245,271**	**4,436,028**	**4,635,785**	**4,844,978**
564100	TEXTBOOKS-REGULAR ALLOTMENT	8,336,853	4,318,586	8,586,958	3,265,222
564200	BOOKS AND PERIODICALS	21,262	21,793	22,338	22,896
564222	BOOKS AND PERIODICALS VOCATIONAL	323	331	339	348
573000	PURCHASE EQUIPMENT >$5000	68,732	70,451	72,212	74,017
573022	EQUIPMENT-VOCATIONAL LOCAL	64,958	66,582	68,247	69,953
	INSTRUCTIONAL OTHER	**8,427,169**	**4,411,161**	**8,681,847**	**3,362,483**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 410,769,892**	**$ 416,822,934**	**$ 431,418,699**	**$ 436,687,087**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 18,770	$ 19,239	$ 19,720	$ 20,213
511405	SUBSTITUTE NURSES	44,591	45,705	46,848	48,019
514200	CLERICAL	297,727	305,170	312,799	320,619
514600	ATHLETICS PERSONNEL SUPPLEMENTS	2,225,592	2,281,232	2,338,262	2,396,719
514605	SALARIES EXTRA CURRICULUM SUPP.	47,150	48,329	49,537	50,775
516305	SALARIES SCHOOL NURSE	2,398,370	2,458,329	2,519,787	2,582,782
516306	SALARIES SCHOOL NURSE	216,737	222,156	227,710	233,402
516400	PHYSICAL THERAPIST	1,737,877	1,781,324	1,825,857	1,871,504
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	6,919,759	7,092,753	7,270,071	7,451,823
517101	STUDENT SUPPORT/RTI SUPPLEMENT	67,650	69,341	71,075	72,852
517400	SCHOOL PSYCHOLOGIST	2,807,501	2,877,688	2,949,630	3,023,371
517600	SCHOOL SOCIAL WORKER	572,154	586,458	601,119	616,147
519000	OTHER MANAGEMENT PERSONNEL	463,567	475,156	487,035	499,210
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	399,941	409,939	420,188	430,692
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	TOTAL SALARIES	**18,217,383**	**18,672,818**	**19,139,638**	**19,618,129**
521000	MATCHING STATE HEALTH	4,179,911	4,282,384	4,387,419	4,495,079
522000	MATCHING FICA	1,129,478	1,157,715	1,186,658	1,216,324
522100	MATCHING MEDICARE	264,152	270,756	277,525	284,463
523000	MATCHING TEACHER RETIREMENT	3,748,551	3,842,264	3,938,321	4,036,779
529100	MATCHING LIFE INSURANCE	15,850	16,246	16,652	17,068
529200	MATCHING DENTAL INSURANCE	40,078	41,079	42,106	43,159
529300	MATCHING DISABILITY 1	14,210	14,565	14,929	15,302
529400	MATCHING DISABILITY 2	20,040	20,541	21,054	21,581
	PUPIL SERVICE BENEFITS	**9,412,268**	**9,645,550**	**9,884,664**	**10,129,755**
530000	PURCHASED PROFESSIONAL SERVICE	410,000	420,250	430,756	441,525
543000	REPAIR AND MAINTENANCE	9,891	10,139	10,392	10,652
553000	COMMUNICATIONS, POSTAGE, UPS	13,991	14,341	14,700	15,067
558000	TRAVEL-REGULAR PROGRAMS EMPS	26,623	27,289	27,971	28,670
561000	SUPPLIES	85,153	87,282	89,464	91,700
561200	PURCHASE OF COMPUTER SOFTWARE	126,704	133,039	139,691	146,675
561500	EXPENDABLE EQUIPT UNDER $5000	3,250	3,250	3,250	3,250
581000	DUES AND FEES	5,279	5,279	5,411	5,546
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**680,891**	**700,868**	**721,634**	**743,086**
TOTAL FUNCTION PUPIL SERVICES		**$ 28,310,543**	**$ 29,019,235**	**$ 29,745,936**	**$ 30,490,970**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 1,000	$ 1,000	$ 1,000	$ 1,000
511010	INSTRUCTIONAL LEAD STRATEGIST	3,474,799	3,579,043	3,686,414	3,797,006
511300	SUBSTITUTE FOR CERTIFIED EMPS	39,678	40,670	41,686	42,729
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	2,500	2,500	2,500	2,500
514200	SALARIES-CLERICAL	1,632,006	1,680,966	1,731,395	1,783,337
516100	TECHNOLOGY SPECIALIST	1,777,251	1,830,568	1,885,485	1,942,050
517700	FAMILY SERVICES COORD	51,908	53,465	55,069	56,721
519000	SALARIES-OTHER MANAGEMENT	2,432,560	2,505,537	2,580,703	2,658,124
519100	SALARIES-INSTRUCTIONAL SUPERVISION	3,192,746	3,288,528	3,387,184	3,488,799
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	119,063	122,039	125,090	128,218
	OVERTIME/EXTRA HELP	-	-	-	-
	IMP. INST. SERVICES SALARIES	**12,723,510**	**13,104,316**	**13,496,527**	**13,900,484**
521000	MATCHING STATE HEALTH	3,174,078	3,267,185	3,363,081	3,461,848
522000	MATCHING FICA	788,858	812,468	836,785	861,830
522100	MATCHING MEDICARE	184,491	190,013	195,700	201,557
523000	MATCHING TEACHER RETIREMENT	2,610,232	2,688,539	2,769,195	2,852,271
529100	MATCHING LIFE INSURANCE	11,031	11,307	11,589	11,879
529200	MATCHING DENTAL INSURANCE	27,893	28,591	29,305	30,038
529300	MATCHING DISABILITY 1	9,890	10,137	10,391	10,651
529400	MATCHING DISABILITY 2	13,946	14,295	14,652	15,018
	IMP.INST.SERVICES BENEFITS	**6,820,419**	**7,022,534**	**7,230,698**	**7,445,093**
530000	PURCHASED PROF/TECH SERVICES	1,736,658	1,780,074	1,824,576	1,870,190
543000	REPAIR AND MAINT SERVICES	127,100	130,278	133,534	136,873
553000	COMMUNICATIONS, POSTAGE, UPS	34,483	35,345	36,229	37,134
553200	WEB-BASED SUBS AND LICENSES	505,504	518,142	531,096	544,373
558000	TRAVEL-REGULAR PROGRAMS EMPS	50,328	51,586	52,875	54,197
561000	SUPPLIES	293,156	300,485	307,997	315,697
561200	COMPUTER SOFTWARE	2,365,300	2,424,433	2,485,044	2,547,170
561500	EXPENDABLE EQUIPT UNDER $1000	21,829	22,375	22,935	23,508
561600	EXPENDABLE EQUIPT COMPUTER	7,688	7,880	8,077	8,279
564200	BOOKS AND PERIODICALS	513	525	538	552
573000	PURCHASE EQUIPMENT >$5000	231,126	236,904	242,827	248,897
581000	DUES AND FEES	59,619	61,110	62,637	64,203
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**5,433,303**	**5,569,136**	**5,708,364**	**5,851,073**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 24,977,232**	**$ 25,695,986**	**$ 26,435,590**	**$ 27,196,650**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 640,088	$ 646,488	$ 652,953	$ 659,483
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	52,015	52,535	53,061	53,591
519099	SALARIES-STAFF DEVELOPMENT	-	-	-	-
	TOTAL SALARIES	**692,103**	**699,024**	**706,014**	**713,074**
522000	MATCHING FICA	42,910	43,339	43,773	44,211
522100	MATCHING MEDICARE	10,035	10,136	10,237	10,340
	TOTAL BENEFITS	**52,946**	**53,475**	**54,010**	**54,550**
530000	PURCHASED PROF/TECH SERVICES	34,452	34,797	35,145	35,496
553000	COMMUNICATIONS, POSTAGE, UPS	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	19,345	19,538	19,733	19,931
561000	SUPPLIES	949	959	968	978
581000	DUES AND FEES	32,332	32,655	32,982	33,312
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**87,078**	**87,949**	**88,828**	**89,717**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 832,127**	**$ 840,448**	**$ 848,852**	**$ 857,341**

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 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**	**FY 2028-29 PROJECTED BUDGET**
511300	SUBS-CERTIFIED EMPS	$ 12,915	$ 13,561	$ 14,239	$ 14,951
511400	SUBS-CLASSIFIED EMPS	-	-	-	-
514200	SALARIES-CLERICAL	-	-	-	-
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,786,200	3,880,855	3,977,877	4,077,324
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	EDUCATIONAL MEDIA SALARIES	**3,799,115**	**3,894,416**	**3,992,116**	**4,092,274**
521000	MATCHING HEALTH INSURANCE	719,932	737,992	756,506	775,486
522000	MATCHING SOCIAL SECURITY	235,545	241,454	247,511	253,721
522100	MATCHING MEDICARE	55,087	56,469	57,886	59,338
523000	MATCHING TEACHER RETIREMENT	756,483	775,395	794,780	814,649
529100	MATCHING LIFE INSURANCE	3,305	3,387	3,472	3,559
529200	MATCHING DENTAL INSURANCE	8,358	8,567	8,781	9,000
529300	MATCHING DISABILITY 1	2,963	3,037	3,113	3,191
529400	MATCHING DISABILITY 2	4,179	4,283	4,390	4,500
	EDUCATIONAL MEDIA BENEFITS	**1,785,852**	**1,830,584**	**1,876,439**	**1,923,445**
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	67,111	68,957	70,853	72,801
558000	TRAVEL-REGULAR PROGRAMS EMPS	97,294	99,970	102,719	105,543
561000	LIBRARY S/M-SYSTEM WIDE	1,690	1,737	1,784	1,834
561200	COMPUTER SOFTWARE	14,605	14,897	15,195	15,499
561501	EXPENDABLE EQUIPMENT	53,938	55,421	56,945	58,511
564200	BOOKS AND PERIODICALS	426,908	437,581	448,521	459,734
573000	PURCHASE EQUIPMENT >$5000	9,130	9,267	9,406	9,547
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**672,752**	**689,904**	**707,498**	**725,544**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 6,257,719**	**$ 6,414,905**	**$ 6,576,053**	**$ 6,741,264**

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 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**	**FY 2028-29 PROJECTED BUDGET**
512100	CENTRAL OFFICE STAFF SALARIES	$ 2,380,837	$ 2,452,262	$ 2,525,830	$ 2,601,605
511100	SCHOOL BOARD MEMBERS SALARIES	86,400	86,400	86,400	86,400
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	GENERAL ADMINISTRATION SALARIES	**2,467,237**	**2,538,662**	**2,612,230**	**2,688,005**
520005	MATCHING VALIC CONTRIBUTION	46,544	47,940	49,378	50,859
521000	MATCHING HEALTH INSURANCE	314,822	315,313	324,441	333,843
522000	MATCHING SOCIAL SECURITY	152,969	157,397	161,958	166,656
522100	MATCHING MEDICARE	35,775	36,811	37,877	38,976
523000	MATCHING TEACHER RETIREMENT	475,691	489,962	504,661	519,801
529100	MATCHING LIFE INSURANCE	822	847	872	898
529200	MATCHING DENTAL INSURANCE	2,689	2,770	2,853	2,939
529300	MATCHING DISABILITY 1	1,209	1,245	1,283	1,321
529400	MATCHING DISABILITY 2	1,296	1,335	1,375	1,416
	GENERAL ADMIN. BENEFITS	**1,031,817**	**1,053,619**	**1,084,698**	**1,116,710**
530000	PURCHASED PROFESSIONAL SERVICE	80,042	82,243	84,505	86,829
534000	LEGAL SERVICES	560,575	575,991	591,831	608,106
543000	REPAIR AND MAINTENANCE SERVICES	325	400	400	400
552000	INSURANCE-FIDELITY BONDS	3,949	4,147	4,354	4,572
553000	COMMUNICATIONS, POSTAGE, UPS	3,266	3,356	3,449	3,543
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,412	5,547	5,686	5,828
558500	TRAVEL BOARD MEMBERS	3,083	3,167	3,254	3,344
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,674	2,728	2,782	2,838
561500	EXPENDABLE EQUIPT UNDER $5000	2,153	2,196	2,240	2,285
564200	BOOKS AND PERIODICALS	255	260	265	271
581000	FEES AND DUES	242,495	248,557	254,771	261,140
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**904,230**	**928,593**	**953,537**	**979,156**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 4,403,284**	**$ 4,520,874**	**$ 4,650,465**	**$ 4,783,870**

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 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**	**FY 2028-29 PROJECTED BUDGET**
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,500	$ 1,750	$ 1,750	$ 1,750
511400	SUBSTITUTE FOR CLASSIFIED EMPS	9,000	9,250	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	5,421,595	5,557,135	5,696,063	5,838,465
513100	SALARIES ASSISTANT PRINCIPAL	10,887,765	11,159,959	11,438,958	11,724,932
514200	SALARIES - CLERICAL	7,447,111	7,633,289	7,824,121	8,019,724
514210	SALARIES-CLERICAL STUDENT	50,225	51,481	52,768	54,087
519100	SALARIES OTHER ADM. PERSONNEL	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SCHOOL ADMINISTRATION SALARIES	**23,925,382**	**24,524,295**	**25,137,685**	**25,766,426**
521000	MATCHING HEALTH INSURANCE	6,029,196	6,180,122	6,334,697	6,493,139
522000	MATCHING SOCIAL SECURITY	1,483,374	1,520,506	1,558,536	1,597,518
522100	MATCHING MEDICARE	346,918	355,602	364,496	373,613
523000	MATCHING TEACHER RETIREMENT	4,936,595	5,060,010	5,186,510	5,316,173
529100	MATCHING LIFE INSURANCE	20,814	21,334	21,867	22,414
529200	MATCHING DENTAL INSURANCE	50,210	51,465	52,751	54,070
529300	MATCHING DISABILITY 1	18,099	18,552	19,016	19,491
529400	MATCHING DISABILITY 2	25,164	25,793	26,438	27,099
	SCHOOL ADMINISTRATION BENEFIT	**12,910,369**	**13,233,384**	**13,564,311**	**13,903,517**
543000	REPAIR AND MAINTENANCE	5,540	5,693	5,849	6,010
544100	RENTAL	72,200	72,200	75,000	75,000
553000	COMMUNICATIONS, POSTAGE, UPS	117,024	118,780	120,561	122,370
553001	SCHOOL NEWSLETTER	46,125	47,278	48,460	49,672
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,422	2,482	2,544	2,608
561000	SUPPLIES	129,671	132,913	136,236	139,642
561001	SUPPLIES PRE SCHOOL	1,384	1,418	1,454	1,490
561500	EXPENDABLE EQUIPT UNDER $5000	6,344	6,502	6,665	6,831
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**380,710**	**387,267**	**396,770**	**403,623**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 37,216,462**	**$ 38,144,946**	**$ 39,098,766**	**$ 40,073,566**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	$ 27,500	$ 30,000	$ 30,000	$ 30,000
514200	SALARIES-CLERICAL	740,010	762,210	785,076	808,629
518103	SALARIES-WAREHOUSE	482,580	497,057	511,969	527,328
519000	SALARIES-ACCOUNTING STAFF	1,055,486	1,087,151	1,119,765	1,153,358
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	BUSINESS SERVICES SALARIES	**2,305,576**	**2,376,418**	**2,446,811**	**2,519,315**
520009	RETIREMENT-EMP. CONTRIBUTION	2,675	2,755	2,838	2,923
521000	MATCHING HEALTH INSURANCE	489,840	386,168	397,607	409,389
522000	MATCHING SOCIAL SECURITY	142,946	147,338	151,702	156,198
522100	MATCHING MEDICARE	33,431	34,458	35,479	36,530
523000	MATCHING TEACHER RETIREMENT	473,384	487,586	502,213	517,280
527000	ON BEHALF PAYMENTS	17,789	18,323	18,872	19,439
529100	MATCHING LIFE INSURANCE	2,016	2,076	2,138	2,203
529200	MATCHING DENTAL INSURANCE	5,100	5,253	5,410	5,572
529300	MATCHING DISABILITY 1	1,808	1,862	1,918	1,975
529400	MATCHING DISABILITY 2	2,549	2,626	2,704	2,786
	BUSINESS SERVICES BENEFITS	**1,171,537**	**1,088,444**	**1,120,882**	**1,154,293**
530000	PURCHASED PROFESSIONAL SERVICES	199,003	204,973	210,610	216,402
543000	REPAIR AND MAINTENANCE	750	751	751	751
553000	COMMUNICATIONS, POSTAGE, UPS	10,912	11,212	11,520	11,837
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	153,881	161,575	169,653	178,136
558000	TRAVEL-REGULAR PROGRAMS EMPS	3,925	4,033	4,144	4,258
561000	SUPPLIES	14,464	14,862	15,271	15,691
561500	EXPENDABLE EQUIPT UNDER $5000	2,781	2,858	2,937	3,017
561200	COMPUTER SOFTWARE	417,419	438,290	460,205	483,215
564200	BOOKS AND PERIODICALS	250	250	250	250
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-
581000	DUES AND FEES	143,039	146,973	151,015	155,168
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**946,425**	**985,777**	**1,026,355**	**1,068,724**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 4,423,537**	**$ 4,450,639**	**$ 4,594,048**	**$ 4,742,332**

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, grounds and custodial staff.

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
514200	SALARIES-CLERICAL	$ 810,766	$ 835,088	$ 860,141	$ 885,945
518101	SALARIES-MAINTENANCE PERSONNEL	2,922,408	2,995,468	3,070,355	3,147,114
518102	SALARIES-SECURITY PERSONNEL	1,788,695	1,833,412	1,879,247	1,926,229
518600	SALARIES-CUSTODIAL PERSONNEL	9,864,294	10,110,901	10,363,673	10,622,765
519000	SALARIES-SUPERVISORS	2,935,299	3,023,358	3,114,059	3,207,481
519002	SALARIES- EXTRA HELP	10,000	10,000	10,000	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	1,148,282	1,182,731	1,218,212	1,254,759
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SALARIES-OPERATION AND MAINT.	**19,479,743**	**19,990,959**	**20,515,688**	**21,054,293**
520009	CONTRIBUTORY RETIREMENT (PSE)	2,200	2,266	2,334	2,404
521000	MATCHING HEALTH INSURANCE	3,078,240	3,348,240	3,515,652	3,691,435
522000	MATCHING SOCIAL SECURITY	1,207,744	1,239,439	1,271,973	1,305,366
522100	MATCHING MEDICARE	282,456	289,869	297,477	305,287
523000	MATCHING TEACHER RETIREMENT	3,807,200	3,906,272	4,007,938	4,112,265
527000	ON BEHALF PAYMENTS	520,109	533,759	547,769	562,150
529100	MATCHING LIFE INSURANCE	16,978	17,445	17,925	18,418
529200	MATCHING DENTAL INSURANCE	42,935	44,116	45,329	46,576
529300	MATCHING DISABILITY 1	15,222	15,641	16,071	16,513
529400	MATCHING DISABILITY 2	21,468	22,058	22,665	23,288
	OPERATION AND MAINT. BENEFITS	**8,994,553**	**9,419,105**	**9,745,132**	**10,083,701**
530000	PURCHASED PROFESSIONAL SERVICE	2,602,554	2,693,643	2,787,921	2,885,498
541000	WATER, SEWER AND CLEANING SVCS	1,570,949	1,610,223	1,650,478	1,691,740
543000	REPAIR AND MAINTENANCE	15,319,197	15,702,177	16,094,731	16,497,100
543001	CUSTODIAL SUPPLIES	1,214,505	1,247,904	1,282,221	1,317,482
553000	COMMUNICATIONS, POSTAGE, UPS	60,402	62,063	63,769	65,523
553200	WEB BASED SUBSCRIPTIONS	1,890	1,985	2,084	2,188
558000	TRAVEL-REGULAR PROGRAMS EMPS	21,064	21,643	22,238	22,850
561000	OFFICE SUPPLIES	35,533	36,510	37,514	38,546
561012	UNIFORMS	18,752	19,268	19,797	20,342
561200	PURCHASE OF COMPUTER SOFTWARE	194,027	203,729	213,915	224,611
561500	SAFETY/SECURITY EQUIPMENT (STATE GRANT)	1,620,000	1,620,000	1,620,000	1,620,000
561500	EXPENDABLE EQUIPT UNDER $1000	551,495	566,661	582,245	598,256
561600	EXPENDABLE EQUIPT COMPUTER	7,500	7,500	9,000	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 $1000	160,000	180,000	180,000	180,000
581001	DUES AND FEES SECURITY	154,500	158,749	163,114	167,600
581000	DUES AND FEES STAFF DEV.	72,439	74,431	76,478	78,581
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**31,606,014**	**32,445,970**	**33,290,370**	**34,156,871**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 60,080,310**	**$ 61,856,034**	**$ 63,551,191**	**$ 65,294,865**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 53,869	$ 55,216	$ 56,596	$ 58,011
514200	CLERICAL	367,112	378,125	389,469	401,153
518000	SALARIES BUS DRIVERS	10,528,138	10,791,341	11,061,125	11,337,653
518001	SALARIES-FIELD TRIPS	53,813	55,158	56,537	57,950
518005	SALARIES-DRIVER TRAINING	67,550	67,550	70,000	70,000
518007	SALARIES-BUS SAFETY	22,000	22,000	24,000	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.	660,789	677,309	694,241	711,597
518106	SALARIES-BUS AIDES	883,671	905,763	928,407	951,617
518109	SALARIES OF MECHANICS	1,345,295	1,378,927	1,413,401	1,448,736
518110	SALARIES SPECIAL SERVICES	4,855	5,098	5,353	5,621
519000	SALARIES-SUPERVISORS	575,350	592,610	610,389	628,700
519100	SALARIES-OTHER ADMINISTRATIVE	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	TRANSPORTATION- SALARIES	**14,796,191**	**15,162,847**	**15,543,266**	**15,928,787**
520009	RETIREMENT-EMPLOYER CONTRIB.	185,939	190,588	195,352	200,236
521000	MATCHING HEALTH INSURANCE	5,808,462	5,952,934	6,102,286	6,253,642
522000	MATCHING SOCIAL SECURITY	917,364	940,096	963,683	987,585
522100	MATCHING MEDICARE	214,545	219,861	225,377	230,967
523000	MATCHING TEACHER RETIREMENT	589,119	604,789	620,878	637,399
527000	ON BEHALF PAYMENTS/FITNESS	398,492	408,454	418,665	429,132
529100	MATCHING LIFE INSURANCE	12,885	13,207	13,538	13,876
529200	MATCHING DENTAL INSURANCE	32,584	33,398	34,233	35,089
529300	MATCHING DISABILITY 1	11,552	11,841	12,137	12,440
529400	MATCHING DISABILITY 2	16,291	16,699	17,116	17,544
	TRANSPORTATION BENEFITS	**8,187,233**	**8,391,867**	**8,603,266**	**8,817,910**
530000	PURCHASED PROFESSIONAL SERV.	1,650	1,815	1,997	2,196
530003	TRANSPORTATION MOUs	5,500	6,050	6,655	7,321
530011	CONTRACTED SERVICES	94,162	96,516	98,929	101,402
530013	CONTRACTED SERVICES WRECKER	58,956	60,135	61,338	62,565
530015	UNIFORM RENTALS	11,987	12,287	12,594	12,909
530017	GRAVEL	1,025	1,051	1,077	1,104
530021	TYLERTECH SUPPORT	788	827	868	912
533200	DRUG TESTS	18,194	18,649	19,115	19,593
533400	PHYSICALS-BUS DRIVERS	31,550	32,338	33,147	33,975
	TRANSPORTATION OUTSIDE SERV.	**223,811**	**229,667**	**235,719**	**241,976**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
543000	REPAIR AND MAINTENANCE	3,075	3,152	3,231	3,311
543003	CHEMICALS AND SOLVENTS	7,226	7,407	7,592	7,782
543004	VEHICLE REPAIRS & MAINT.	922,500	945,563	969,202	993,432
543007	SHOP SUPPLIES	8,072	8,274	8,481	8,693
543008	TIRES AND RELATED PRODUCTS SERVICE	324,105	332,208	340,513	349,026
544200	RENTAL OF EQUIPMENT AND VEHICLES	60,603	62,118	63,671	65,263
551900	STUDENT TRANSP PUFR OTHER	8,969	9,193	9,423	9,658
553000	COMMUNICATIONS, POSTAGE, UPS	10,470	10,732	11,000	11,275
553003	RADIOS	97,125	-	101,981	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	9,225	9,456	9,692	9,934
561000	SUPPLIES	15,375	15,759	16,153	16,557
561014	RECOGNITION PROGRAM	6,150	6,304	6,461	6,623
561200	COMPUTER SOFTWARE	257,250	270,113	283,618	297,799
561500	EXPENDABLE EQUIPT UNDER $5000	94,813	97,183	99,612	102,103
561507	TOOL ALLOTMENT	13,000	13,000	13,500	13,500
561600	EXPENDABLE COMPUTER EQUIPMENT	2,500	2,500	2,500	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,748,390	2,803,358	2,859,425	2,916,613
562003	LUBRICANTS AND FLUIDS	84,050	86,151	88,305	90,513
564200	BOOKS AND PERIODICALS	-	500	-	-
573000	PURCHASE EQUIPMENT >$5000	40,000	45,000	45,000	45,000
573200	PURCHASE OR LEASE BUSES	3,500,000	3,500,000	3,500,000	3,500,000
581000	DUES AND FEES	66,625	68,291	69,998	71,748
	SUPPLIES/EQUIPMENT/OTHER	**8,279,523**	**8,296,260**	**8,509,358**	**8,521,330**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 31,486,757**	**$ 32,080,640**	**$ 32,891,609**	**$ 33,510,003**

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 2025-26 PROJECTED BUDGET	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET
511400	SUBSTITUTES	$ 9,000	$ 9,500	$ 9,500	$ 9,500
514200	SALARIES-CLERICAL	508,697	523,958	539,677	555,867
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	1,008,788	1,039,052	1,070,223	1,102,330
519100	SALARIES-OTHER ADMIN PERSONNEL	347,981	358,421	369,173	380,249
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	CENTRAL SUPPORT SALARIES	**1,874,467**	**1,930,931**	**1,988,574**	**2,047,946**
521000	MATCHING HEALTH INSURANCE	357,487	369,194	380,215	391,567
522000	MATCHING FICA	116,217	119,718	123,292	126,973
522100	MATCHING MEDICARE	27,180	27,998	28,834	29,695
523000	MATCHING TEACHER RETIREMENT	372,720	383,902	395,419	407,282
527000	ON BEHALF PAYMENTS	26,044	26,695	27,362	28,046
529100	MATCHING LIFE INSURANCE	1,623	1,663	1,705	1,747
529200	MATCHING DENTAL INSURANCE	4,114	4,227	4,343	4,463
529300	MATCHING DISABILITY 1	1,454	1,491	1,528	1,566
529400	MATCHING DISABILITY 2	2,052	2,103	2,156	2,210
529500	MATCHING CONTRIB HEALTH CLUBS	3,051	3,128	3,206	3,286
	CENTRAL SUPPORT BENEFITS	**911,943**	**940,119**	**968,061**	**996,836**
530000	PURCHASED PROFESSIONAL SERVICE	3,855,166	3,970,821	4,089,946	4,212,644
543000	REPAIR AND MAINTENANCE	500	500	525	525
553000	COMMUNICATIONS, POSTAGE, UPS	11,228	11,509	11,796	12,091
558000	TRAVEL	29,377	30,111	30,864	31,635
561000	SUPPLIES	17,579	18,018	18,469	18,930
561054	SUPPLIES PRINT SHOP	5,271	5,402	5,537	5,676
561200	COMPUTER SOFTWARE	610,939	641,486	673,561	707,239
561500	EXPENDABLE EQUIPT UNDER $1000	5,940	6,088	6,241	6,397
564200	BOOKS AND PERIODICALS	350	350	350	350
573000	EQUIPMENT >1,000	-	-	-	-
581000	DUES AND FEES	48,893	50,115	51,368	52,652
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**4,585,242**	**4,734,401**	**4,888,656**	**5,048,139**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 7,371,651**	**$ 7,605,451**	**$ 7,845,291**	**$ 8,092,921**

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 2025-26 PROJECTED BUDGET**	**FY 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**	**FY 2028-29 PROJECTED BUDGET**
527000	ON BEHALF PAYMENTS	$ 213,618	$ 218,959	$ 224,433	$ 230,043
	TOTAL BENEFITS	**213,618**	**218,959**	**224,433**	**230,043**
TOTAL FUNCTION SCHOOL NUTRITION		**$ 213,618**	**$ 218,959**	**$ 224,433**	**$ 230,043**

SCHOOL BOARD MEMBERS

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

Cherokee County School District
Mary Elizabeth Davis, PhD
Superintendent of Schools

Cherokee County School District