Cherokee County School District

Agenda Request Form

Meeting Date	Agenda Item Number
April 17, 2025	Action Item 1

Title

FY2026 Final Budget Adoption

Requested Action

School Board Consideration of Superintendent's Recommendation for Approval of FY2026 Final Budget and Ad Valorem Property Tax Rate

Summary Explanation and Background

The review and approval process for the FY2026 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.

At its March 20, 2025 School Board Meeting, the School Board tabled the Superintendent's recommended FY2026 Tentative Budget in order to receive public input and advertise, as required by Georgia Statute.

At the April 17, 2025 School Board Meeting, after three public hearings (April 9, 2025 at 11:30 a.m., April 17, 2025 at 11:30 a.m. and April 17, 2025 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 FY2026.

Financial Impact

The financial impact is a total budget of $843,820,805 for FY2026.

Exhibits: (List)

Superintendent's Recommended Tentative FY2026 Budget

Source of Additional Information

Mary Elizabeth Davis, PhD	770.479.1871
Kenneth Owen	770.479.1871

Cherokee County School District

FY2026 BUDGET







Mary Elizabeth Davis, PhD
Superintendent

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Cherokee County School District

EXECUTIVE SUMMARY
SUPERINTENDENT'S FY2026 TENTATIVE RECOMMENDED 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, 2025.

The Superintendent's Recommended Tentative Budget provides a detailed plan for next year's operation of the School District, which addresses the Key Priorities, recommendations of School Board Members; and the fiscal, programmatic and operational impact of pending and approved legislation from the 2025 session of the Georgia General Assembly. The 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 combined recommended millage rate of 17.95 mills is the lowest millage rate in Cherokee County in more than 30 years.**

The recommended FY26 budget is positioned to further advance the resources that are closest to the students, invest in retaining and recruiting the most talented, dedicated, and skilled teachers and support professionals, and advancing safety and security because of the school board's unanimous decision to maintain CCSD's ability to ensure that local revenue in Cherokee County continues to maintain pace with the development of the local economy and local tax digest. Opting out of applying a new Statewide Floating Homestead Exemption as outlined by HB581/HR1022 positioned the school board to preserve the full tax exemption for eligible seniors age 62 and over, honor existing exemptions, and maintain the same low millage rate for the upcoming school year. The FY26 Budget has been developed with a focus on:

1. **Invest in resources as close to students as possible**
    - Improve teacher-student ratio in 4th and 5th grade (+20 teachers)
    - Increase school psychologist (+2 school psychologists)
    - Invest in comprehensive K-12 English Language Arts (Reading & Writing) and K-12 Mathematics Instructional Resources to build the toolbox of resources for teachers

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and improve the print and digital resources available for students (+$8.3M)
    - Increase school-based budgets to support consumable instructional materials, classroom supplies, and instructional expenses (+$1.4M)
2. **Invest in teachers and the staff that are providing direct support and services to students**
    - Increase teacher salaries by 3% in addition to the longevity step increase (+$11.2M local expense)
    - Increase support staff salaries by 3% in addition to the longevity step increase (+$8.1M local expense)
    - Honor the current salary schedule for Administrative Staff on the District Organizational Chart
    - Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for all employees (+$5.2M local expense)
3. **Invest in resources to advance school safety & security**
    - Add one Campus Security Monitor for high school campuses with multiple buildings (+3 monitors for CHS, EHS, and SHS).
    - Equip School Police with body cameras
4. **Invest in the future for Cherokee County students by being excellent stewards of public funds**
    - Shed redundant, duplicative and/or non-aligned programs and materials
    - Leverage current operations and systems to make the best and most efficient use of existing resources
    - Continue building fund balance (Reserves).

The balanced budget prepared for FY26 invests more than ever in resources impacting students, our teachers and support staff, and school safety and security. The path to accomplishing this effort relied on the following:

- Cutting the central office budget by more than 3%.
- Re-allocating $1.4M from central office department funds to school-based allocations.
- Re-aligning $8.7M (beyond the 3%) from the general operating budget to other eligible sources (i.e. grants, Ed-SPLOST).
- Eliminating four central office positions.

The proposed investments and expenditure adjustments are a direct reflection of the priorities of the Cherokee County School Board coupled with the insights and perspectives gathered by the Superintendent through more than one hundred classroom visits and

focus group discussions with students, teachers, staff, leaders, families, and community partners. The proposed investments and expenditure adjustments will advance the district's four Key Priorities and the district's student achievement goals established by the School Board:

Key Priorities

1. **Elevate the Excellence in academics and achievement for all students**
2. **Elevate the Excellence in effective School Board-Superintendent Governance**
3. **Elevate the Excellence in the district's coordination of goals, systems, and processes**
4. **Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices**

Student Achievement Goals

	READING Baseline (2024) / GOAL (2027)	ENGLISH LANGUAGE ARTS Baseline (2024) / GOAL (2027)	MATHEMATICS Baseline (2024) / GOAL (2027)
3rd Grade	72% → 78%	47% → 53%	57% → 65%
4th Grade	65% → 71%	47% → 53%	61% → 70%
5th Grade	78% → 84%	56% → 62%	56% → 65%
6th Grade	63% → 69%	48% → 54%	44% → 50%
7th Grade	74% → 78%	45% → 54%	48% → 60%
8th Grade	75% → 81%	48% → 54%	51% → 59%
High School	80% → 86%	56% → 62%	49% → 55%

CONCLUSION

The Superintendent's Recommended FY2026 Budget is developed through conservative zero-based budgetary frameworks and principles while providing strategies to assure students in Cherokee learn more, grow more and achieve more than they could anywhere else.

As part of the School Board's Meeting on March 20, 2025, 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 FY2026 Budget and set the 2025 millage rate at its April 17, 2025 School Board Meeting.

SCHOOL BOARD MEMBERS



Janet Read Welch, School Board Chair



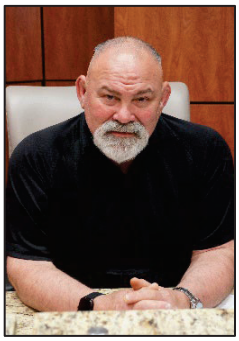
Patsy Jordan, District 2 and Vice Chair



Kelly Poole, District 1



Chance Beam, District 3



Robert Rechsteiner, District 4



Erin Ragsdale, District 5



Dr. Susan Padgett-Harrison, District 6

SUPERINTENDENT'S CABINET 2025-26

MARY ELIZABETH DAVIS, PhD
SUPERINTENDENT OF SCHOOLS

Dr. Brian Blanton, Chief Information Officer

Buster Cushing, Chief of Safety and Security

Amy Graham, Chief Human Resources Officer

Dr. Joshua Heath, Chief Academic & Accountability Officer

Barbara P. Jacoby, Chief Communications Officer

Mike McGowan, Chief of Staff

Trey Moores, Chief Support Services Officer

Dr. Debra Murdock, Chief School Leadership & Operations Officer

Kenneth Owen, Chief Financial Officer

Sheryl Puccio, Executive Administrative Assistant to the Superintendent

SY2024-25 CCSD Organizational Chart of Divisions

CHEROKEE COUNTY CITIZENS

BOARD OF EDUCATION



Superintendent of Schools/ Chief Executive Officer

MARY ELIZABETH DAVIS, PhD



Chief of Staff

Mike McGowan



Executive Assistant to Superintendent

Sheryl Puccio



Technology & Information Services Division

Chief Information Officer

Dr. Brian Blanton



Support Services Division

Chief Support Services Officer

Trey Moores



Communications Division

Chief Communications Officer

Barbara Jacoby



School Leadership & Operations Division

Chief Leadership & Operations Officer

Dr. Debra Murdock



Safety & Security Division

Chief of Safety & Security

Buster Cushing



Human Resources Division

Chief Human Resources Officer

Amy Graham



Financial Management Division

Chief Financial Officer

Kenneth Owen



Academics & Accountability Division

Chief Academic & Accountability Officer

Dr. Joshua Heath

FY2026 SCHOOL BOARD MEMBER BUDGET PRIORITIES

- Continue to support the financial well-being of the district by opting out of the floating homestead exemption, utilizing Ed-SPLOST funds to the fullest potential, reducing non-classroom expenditures, auditing instructional resources for effectiveness and shedding ineffective materials, re-aligning resources and staff as needed to address gaps in services, increasing reserves, improving the credit rating, and maintaining the overall millage rate.

- Provide teachers with the necessary standards-based instructional resources to meet the needs of all levels of learners in ELA/Reading and Math.

- Continue to make improvements to facilities, staffing/compensation, policies and procedures to build on and improve safety and security measures for students, faculty, and staff.

- Continue to use ongoing furniture and equipment audits to indicate further purchasing needs in all areas. Ensure all leases of CCSD property are increased to cover increased energy, security, etc.

- Explore grants the District might qualify for while advocating for increased state and local funding to address the needs of a diverse student population (economically disadvantaged, English Learners, Special Education, etc.).

- Continue to evaluate staffing of student support professionals (behavior coaches, nurses, social workers, psychologists, etc.) and Instructional Lead Strategists and adjust as needed to address the needs of students and teachers.

- Honor CCSD salary scales and fairly compensate all CCSD employees to attract and retain the best professionals in the industry with an emphasis on those in roles that directly impact students and the classroom. Consider improvements to employee work calendars as a part of the compensation package.

- Maintain a full instructional calendar for students and no furlough days for staff.

- Continue to evaluate and enhance CTAE offerings and Career Pathways that will benefit all students and help them graduate ready to enter the workforce or continue to a college/university, trade school or workforce.

- Continue to upgrade buses and routes to ensure that the transportation provided by CCSD is safe and meets the needs of the community.

- Continue to put academic performance of students and accountability first.

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 (7/1/25 - 6/30/26).
- ***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 37.7% for FY2026.**

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 56.4% for FY2026.**

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 FY2026.**

CAPITAL OUTLAY BUDGET PROCESS

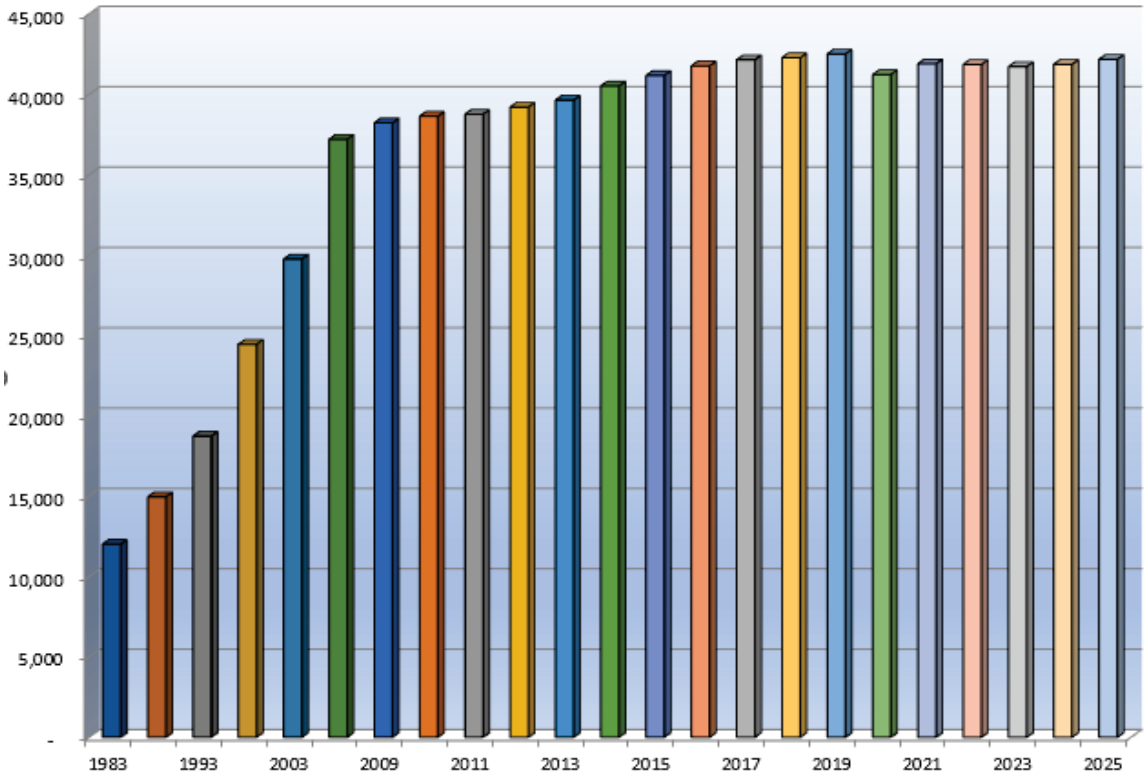
Funds to be budgeted for capital outlay appropriations are derived and estimated from the funding sources listed below:

- 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 2025
FISCAL YEAR 2025-26 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 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%
September 2024	41,870	150	0.4%
Projected September 2025	42,178	308	0.7%



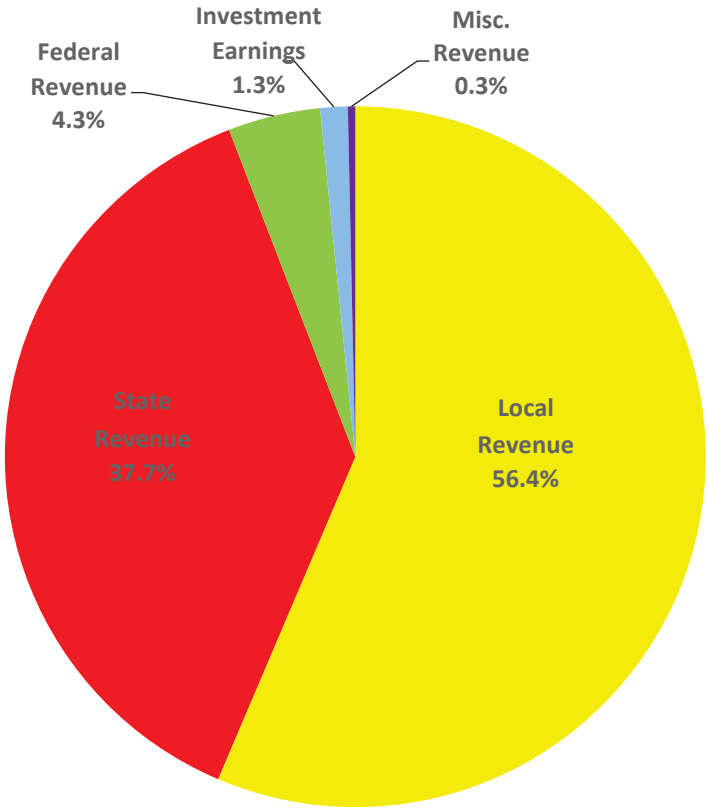
CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2025 - JUNE 30, 2026

	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE FUND	FED./STATE/ COMP. GRANTS	SCHOOL NUTRITION	OTHER FUNDS
REVENUE							
Local Revenue	$ 421,405,468	$ 326,596,116	$ 59,572,740	$ 25,086,767	$ -	$ 8,519,957	$ 1,629,888
State Revenue	281,876,891	276,810,480	3,153,686	-	1,166,631	746,094	-
Federal Revenue	31,811,639	217,661	-	-	17,252,877	14,341,101	-
Investment Earnings	9,475,409	2,715,621	4,495,548	1,606,513	-	650,240	7,487
Miscellaneous Revenue	2,548,750	-	-	2,548,750	-	-	-
TOTAL REVENUE	**747,118,157**	**606,339,878**	**67,221,974**	**29,242,030**	**18,419,508**	**24,257,392**	**1,637,375**
EXPENDITURES							
Instructional Services	467,356,136	417,147,732	39,241,914	-	10,966,490	-	-
Pupil Services	34,922,251	29,475,078	-	-	5,447,173	-	-
Improvement of Instructional Services	24,740,891	23,956,981	-	-	783,910	-	-
Instructional Staff Training	2,857,681	832,126	-	-	2,025,555	-	-
Educational Media Services	6,583,454	6,583,454	-	-	-	-	-
General Administration	4,883,925	4,221,363	-	-	-	-	662,562
School Administration	37,429,021	37,429,021	-	-	-	-	-
Support Services-Business	4,828,784	4,361,108	467,676	-	-	-	-
Maintenance & Operation of Plant Services	35,785,121	35,785,121	-	-	-	-	-
School Safety and Security	4,189,555	4,189,555	-	-	-	-	-
Student Transportation Services	32,387,934	31,865,199	-	-	522,735	-	-
Support Services-Central	7,762,092	7,583,041	-	-	179,051	-	-
School Nutrition Program	24,471,010	213,618	-	-	-	24,257,392	-
Community Services Operations	1,633,699	-	-	-	-	-	1,633,699
Facilities Acquisition and Construction Svs.	93,128,601	-	93,128,601	-	-	-	-
Debt Service	60,860,650	-	-	60,860,650	-	-	-
TOTAL EXPENDITURES	**843,820,805**	**603,643,397**	**132,838,191**	**60,860,650**	**19,924,914**	**24,257,392**	**2,296,261**
OTHER FINANCING SOURCES (USES)							
Proceeds from Sale of Assets	492,803	492,803	-	-	-	-	-
Bond Issuance	90,000,000	-	90,000,000	-	-	-	-
Premiums on Bonds Sold	7,830,000	-	7,830,000	-	-	-	-
Accounts Transfers In	28,367,975	-	-	26,258,758	1,505,406	-	603,811
Accounts Transfers Out	(28,367,975)	(2,109,217)	(26,258,758)	-	-	-	-
TOTAL OTHER FIN SOURCES (USES)	**98,322,803**	**(1,616,414)**	**71,571,242**	**26,258,758**	**1,505,406**	**-**	**603,811**
NET CHANGE FUND BALANCES	**1,620,155**	**1,080,067**	**5,955,025**	**(5,359,862)**	**-**	**-**	**(55,075)**
FUND BALANCES - BEGINNING	**275,271,563**	**129,456,617**	**78,423,364**	**48,129,650**	**-**	**19,071,221**	**190,711**
FUND BALANCES - ENDING	**$ 276,891,718**	**$ 130,536,684**	**$ 84,378,389**	**$ 42,769,788**	**$ -**	**$ 19,071,221**	**$ 135,636**

Mary Elizabeth Davis, PhD
Superintendent of Schools

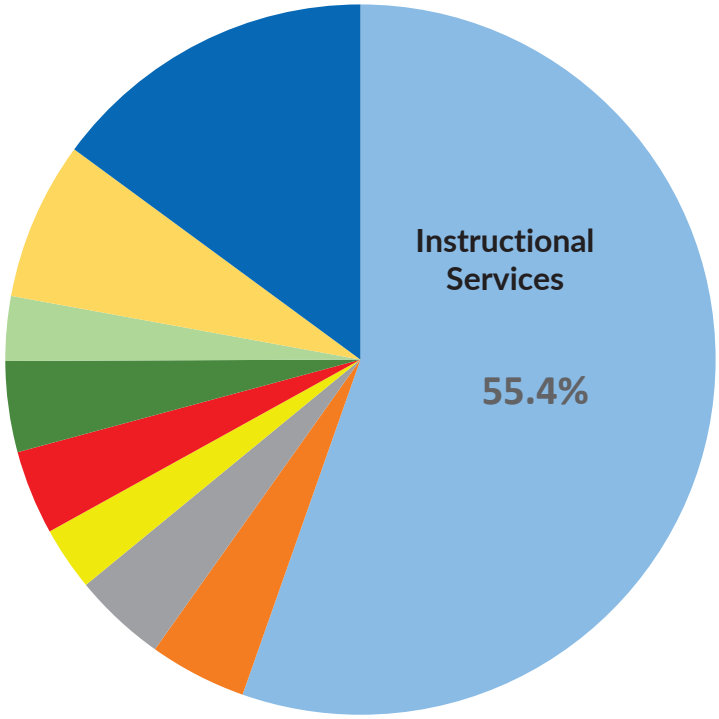
Janet Read Welch, Chair
Board of Education

CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED REVENUES
ALL FUNDS
FISCAL YEAR 2025-26 BUDGET



Local Revenue	$	421,405,468
State Revenue		281,876,891
Federal Revenue		31,811,639
Investment Earnings		9,475,409
Misc. Revenue		2,548,750
	$	747,118,157

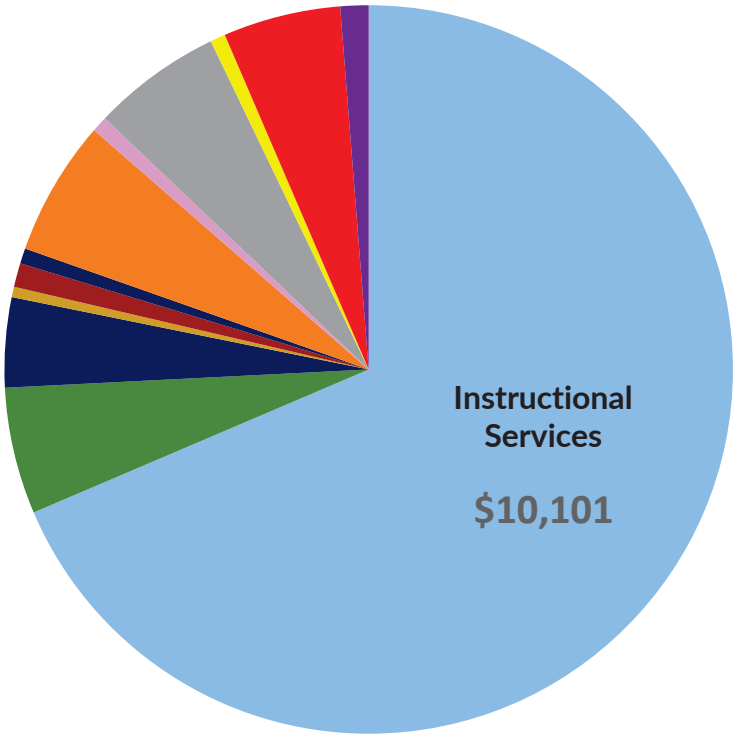
CHEROKEE COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY FUNCTION
ALL FUNDS
FISCAL YEAR 2025-26



Instructional Services (55.4%)	$	467,356,136
School Administration (4.4%)		37,429,021
Maintenance & Operation of Plant Services (4.2%)		35,785,121
School Nutrition Program (2.9%)		24,471,010
Student Transportation Services (3.8%)		32,387,934
Pupil Services (4.1%)		34,922,251
Improvement of Instructional Services (2.9%)		24,740,891
Debt Service (7.2%)		60,860,650
All Other (15.1%)		125,867,791
TOTAL	**$**	**843,820,805**

CHEROKEE COUNTY SCHOOL DISTRICT
OPERATIONAL EXPENDITURES PER STUDENT FTE
FISCAL YEAR 2025-26 BUDGET

(Based on enrollment of 42,178
projected for September 2025)



Instructional Services (68.6%)	$	10,101
Pupil Services (5.6%)		828
Improvement of Instructional Services (4.0%)		587
Instructional Staff Training (0.5%)		68
Educational Media Services (1.1%)		156
General Administration (0.7%)		100
School Administration (6.0%)		887
Support Services-Business (0.7%)		103
Maintenance & Operation of Plant Services (5.8%)		848
School Safety and Security (0.7%)		99
Student Transportation Services (5.2%)		768
Support Services-Central (1.1%)		184
Average Cost per Student	**$**	**14,729**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND PRIORITIES
FISCAL YEAR 2025-26

The Superintendent's Recommended FY 2025-26 Tentative Budget provides funding within the General Fund for implementation and/or continuation of the following Key Priorities:

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

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

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

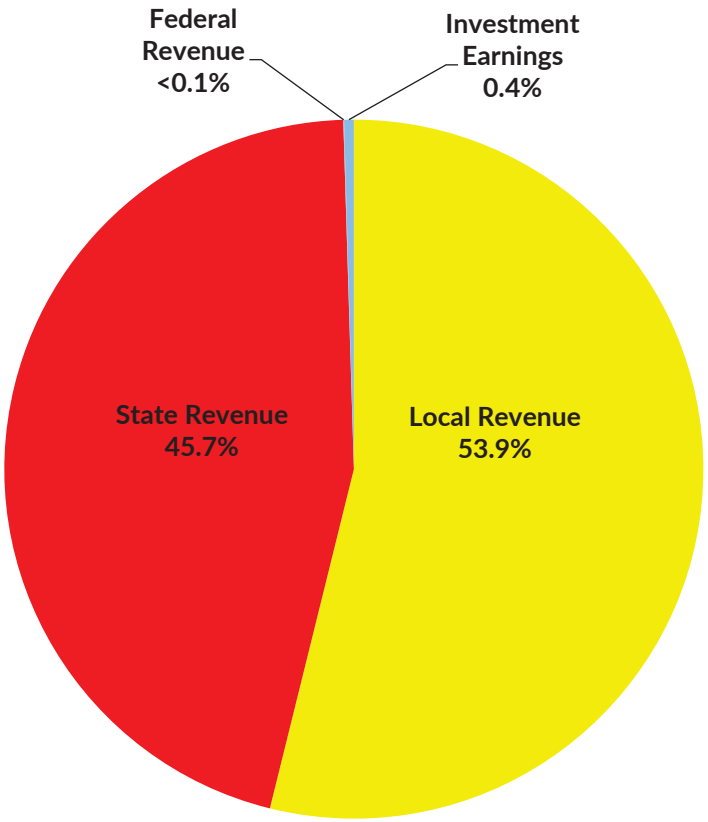
IV. **Elevate the Excellence by Embracing a Pervasive High Quality School Environment Defined by High Standards, Effective Supports, and Consistent Practices**

• Increase the pay for all certified and classified staff working directly and indirectly with students by enhancing salary scales by 3%	$11,661,583
• Honor the Cherokee County School District salary schedules by providing longevity step increases for all eligible certified and classified staff	$3,654,827
• Provide core instructional resources in grades K-12 in ELA and Math to enhance the toolbox provided teachers	$8,859,958
• Significantly increase school allocations for classroom supplies by eliminating holdbacks from QBE allotments	$1,116,228
• Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for employees	$5,169,255
GRAND TOTAL – GENERAL FUND PRIORITIES	**$30,461,851**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - TOTAL BUDGET
FISCAL YEAR 2025-26 BUDGET

	FTE	2025-26 Proposed Budget
LOCAL REVENUE		
Ad Valorem Property Tax		$ 291,187,952
Title Ad Valorem Tax		24,210,422
Other Local Taxes		7,823,414
Other Local Revenues		3,374,328
TOTAL LOCAL REVENUE		**326,596,117**
STATE REVENUE		
QBE Formula Earnings	41,870	345,123,269
Categorical Grants		
Pupil Transportation Program		11,051,865
Nursing		1,002,427
Total Earnings for Quality Basic Education		357,177,561
Less: Current Year Local Fair Share		(86,421,654)
State Earnings for Quality Basic Education		270,755,907
State QBE Mid-Term Allocation Adjustment (Estimated)	308	-
Preschool Disability Services State Grant Program		1,191,467
Other State Funds		4,863,106
TOTAL STATE REVENUE	**42,178**	**276,810,480**
TOTAL FEDERAL FUNDS - GRANTS		**217,661**
TOTAL INVESTMENT EARNINGS		**2,715,621**
TOTAL REVENUE		**606,339,879**
EXPENSES		
Instructional Services		417,147,732
Pupil Services		29,475,078
Improvement of Instructional Services		23,956,981
Instructional Staff Training		832,126
Educational Media Services		6,583,454
General Administration		4,221,363
School Administration		37,429,021
Support Services - Business		4,361,108
Maintenance & Operation Of Plant Services		35,785,121
School Safety and Security		4,189,555
Student Transportation Services		31,865,199
Support Services - Central		7,583,041
School Nutrition Program		213,618
TOTAL EXPENSES		**603,643,397**
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets		492,803
Transfers to Other Funds		(2,109,217)
TOTAL OTHER FINANCING SOURCES (USES)		**(1,616,414)**
CHANGE IN FUND BALANCE		**1,080,068**
BEGINNING FUND BALANCE		**129,456,617**
ENDING FUND BALANCE		**$ 130,536,685**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - REVENUE
FISCAL YEAR 2025-26 BUDGET



	2025-26 Budget
Local Revenue	$ 326,596,117
State Revenue	276,810,480
Federal Revenue	217,661
Investment Earnings	2,715,621
TOTAL REVENUE	**$ 606,339,879**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND LOCAL EARNINGS COMPARISON FOR FY 2024-26
FISCAL YEAR 2025-26 BUDGET

	Actual Local Earnings FY 2023-24	Budgeted Local Earnings FY 2024-25	Proposed Budget Local Earnings FY 2025-26
Ad Valorem Taxes	$ 255,485,828	$ 271,579,258	$ 288,239,595
Prior Year Property Taxes	1,341,266	1,102,078	1,615,447
Intangible Tax	4,393,929	5,613,953	5,090,257
Motor Vehicle Taxes	1,390,624	1,112,115	1,114,714
Real Estate Transfer Tax	2,547,507	3,004,627	2,733,157
Title Ad Valorem Tax (Vehicles)	23,892,700	23,279,252	24,210,422
Mobile Homes	289,600	222,649	218,196
Total Taxes	289,341,454	305,913,932	323,221,788
Tuition (Summer School/Course Recovery,etc.)	281,198	62,518	63,144
Other Local Funds	4,616,592	2,993,633	3,311,184
LOCAL FUNDING FOR EDUCATION	$ 294,239,244	$ 308,970,083	$ 326,596,117
TOTAL FTE	41,720	41,870	42,178
LOCAL EARNINGS PER FTE	$ 7,053	$ 7,379	$ 7,743

CHEROKEE COUNTY SCHOOL DISTRICT
COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE
FISCAL YEAR 2025-26

	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%**
	2024	22,738,437,226	(5,710,095,340)	17,028,341,886	**5.5%**	**-25.1%**
Projected	2025	24,077,921,005	(6,555,757,175)	17,522,163,830	**2.9%**	**-27.2%**

*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 2024-25 MILLAGE RATE TO RECOMMENDED 2025-26 MILLAGE RATES
FISCAL YEAR 2025-26

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 is expected to be ***$86,421,654 in 2025-26,*** *representing 5 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 2025-26 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 2024-25 Millage Rates	Tentative 2025-26 Millage Rates	Increase/ (Decrease)
State of Georgia Required Local Effort Quality Basic Education	4.84	5.00	0.16
Assessment by County Government for Reimbursement of Tax Collection Costs (2.0%)	0.33	0.33	-
Net Maintenance and Operation	11.28	11.12	(0.16)
Debt Service	1.50	1.50	-
TOTAL MILLAGE	17.95	17.95	-

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 2024-26
FISCAL YEAR 2025-26 BUDGET

	FY 2023-24 ACTUAL REVENUE	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROPOSED BUDGET
Total Earnings for Quality Basic Education	$ 328,014,650	$ 340,713,106	$ 345,123,269
Nursing Services	976,735	997,440	1,002,427
Midterm Adjustment for Growth	1,015,972	964,550	-
Local Fair Share Reduction (5 Mills)	(71,050,925)	(78,351,455)	(86,421,654)
Pupil Transportation	2,487,171	11,650,258	11,051,865
Other State Funds	12,983,709	5,967,278	6,054,573
STATE FUNDING FOR EDUCATION	$ 274,427,312	$ 281,941,177	$ 276,810,480
TOTAL FTE	41,720	41,870	42,178
STATE EARNINGS PER FTE	$ 6,578	$ 6,734	$ 6,563

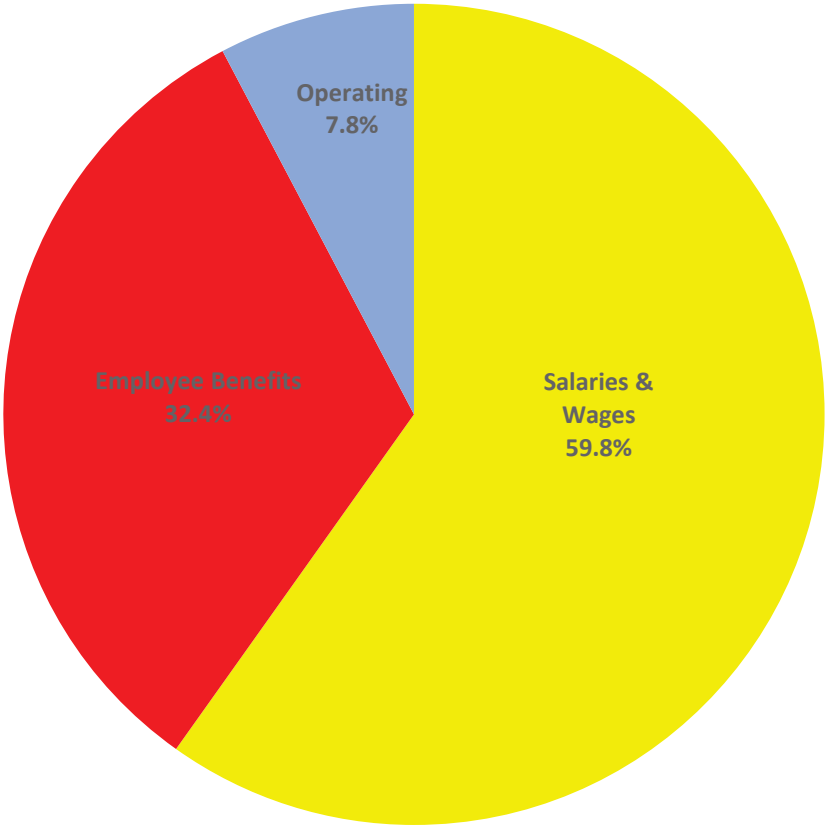
CHEROKEE COUNTY SCHOOL DISTRICT
PRESCHOOL AND PRE-K PROGRAMS
FEDERAL/STATE/LOCAL FUNDING
FISCAL YEAR 2025-26 BUDGET

	TOTAL GRANTS	STATE PRESCHOOL	HEAD START	FEDERAL PRESCHOOL	GA LOTTERY PRE-K
REVENUE					
Local Revenue	$ 3,631,639	$ 3,631,639	$ -	$ -	$ -
State Revenue	2,358,098	1,191,467	-	-	1,166,631
Federal Revenue	1,002,099	-	790,054	212,045	-
TOTAL REVENUE	**6,991,836**	**4,823,106**	**790,054**	**212,045**	**1,166,631**
EXPENDITURES					
Instructional Services	5,733,390	3,666,350	790,054	5,000	1,271,986
Pupil Services	1,093,351	1,071,351	-	22,000	-
Imp. of Instructional Svcs.	85,405	85,405	-	-	-
Instructional Staff Training	1,980	-	-	-	1,980
Student Transportation Svcs.	431,935	-	-	431,935	-
TOTAL EXPENDITURES	**7,346,061**	**4,823,106**	**790,054**	**458,935**	**1,273,966**
OTHER FINANCING SOURCES					
Transfers from General Fund	354,225	-	-	246,890	107,335
TOTAL FINANCING SOURCES	**354,225**	**-**	**-**	**246,890**	**107,335**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL LOCAL FUNDING	**$ 3,985,864**	**$ 3,631,639**	**$ -**	**$ 246,890**	**$ 107,335**
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 2025-26 BUDGET

				IMP. OF	INSTRUCTION.				SUPPORT	MAINTEN. &	SCHOOL	STUDENT	SUPPORT	SCHOOL
		INSTRUCTIONAL	PUPIL	INSTRUCTION.	STAFF	EDUCATIONAL	GENERAL	SCHOOL	SERVICES-	OPERATION	SAFETY AND	TRANSPORT.	SERVICES-	NUTRITION
		SERVICES	SERVICES	SERVICES	TRAINING	MEDIA	ADMIN.	ADMIN.	BUSINESS	OF PLANT	SECURITY	SERVICES	CENTRAL	PROGRAM
	TOTAL	1000	2100	2210	2213	2220	2300	2400	2500	2600	2660	2700	2800	3100
Salaries & Wages	$ 361,203,123	$ 262,652,776	$ 19,303,361	$ 12,695,010	$ 692,103	$ 3,879,336	$ 2,270,237	$ 23,825,958	$ 2,199,851	$ 13,982,288	$ 2,413,320	$ 15,352,963	$ 1,935,920	$ -
Employee Benefits	195,862,425	141,688,171	9,647,448	6,326,382	52,945	2,048,114	1,173,894	13,143,656	1,292,924	6,800,702	1,543,160	10,880,874	1,050,537	213,618
SUBTOTAL	**557,065,548**	**404,340,947**	**28,950,809**	**19,021,392**	**745,048**	**5,927,450**	**3,444,131**	**36,969,614**	**3,492,775**	**20,782,990**	**3,956,480**	**26,233,837**	**2,986,457**	**213,618**
Purchased Services	9,242,219	17,216	259,590	1,211,898	34,452	-	90,385	-	183,993	3,120,545	80,775	237,125	4,006,240	-
Legal Svcs.	431,198	-	-	-	-	-	431,198	-	-	-	-	-	-	-
Parts & Supplies	1,208,473	-	-	-	-	-	-	-	-	-	-	1,208,473	-	-
Water & Sewer	1,292,633	-	-	-	-	-	-	-	-	1,292,633	-	-	-	-
Repairs & Maintenance	47,739	40,554	5,485	-	-	500	-	-	250	-	-	725	225	-
Rental of Bldgs and Equip.	128,686	-	-	-	-	-	-	67,200	-	-	-	61,486	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	401,747	-	13,685	33,997	-	-	2,550	142,065	10,912	37,313	21,350	132,340	7,535	-
Travel	210,271	65,640	34,619	44,387	19,345	1,550	6,181	2,422	3,925	12,220	5,340	4,592	10,050	-
Web-Based Subscriptions	850,359	185,906	-	346,000	-	154,153	-	-	162,750	-	1,550	-	-	-
Tuition to Private Sources	49,213	49,213	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	5,518,823	3,413,974	85,153	285,395	949	71,839	4,527	243,376	5,422	1,366,987	4,260	21,000	15,941	-
Computer Software	7,859,277	2,512,737	111,915	2,936,760	-	1,119	-	-	352,800	120,094	58,000	1,257,350	508,502	-
Equipment under $5,000	1,660,926	932,520	4,647	22,352	-	15,025	2,880	4,344	2,781	564,708	-	107,313	4,356	-
Fuel & Lubricants	2,518,323	-	-	-	-	-	-	-	-	-	-	2,518,323	-	-
Utilities (Gas, Electricity)	8,466,000	-	-	-	-	-	-	-	-	8,466,000	-	-	-	-
Textbooks	5,433,750	5,433,750	-	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	428,713	21,585	-	-	-	406,903	225	-	-	-	-	-	-	-
Equipment over $5,000	156,240	133,690	-	-	-	4,915	-	-	-	-	-	17,635	-	-
Dues & Fees	673,259	-	9,175	54,800	32,332	-	239,286	-	145,500	21,631	61,800	65,000	43,735	-
SUBTOTAL	**46,577,849**	**12,806,785**	**524,269**	**4,935,589**	**87,078**	**656,004**	**777,232**	**459,407**	**868,333**	**15,002,131**	**233,075**	**5,631,362**	**4,596,584**	**-**
TOTALS	**$ 603,643,397**	**$ 417,147,732**	**$ 29,475,078**	**$ 23,956,981**	**$ 832,126**	**$ 6,583,454**	**$ 4,221,363**	**$ 37,429,021**	**$ 4,361,108**	**$ 35,785,121**	**$ 4,189,555**	**$ 31,865,199**	**$ 7,583,041**	**$ 213,618**

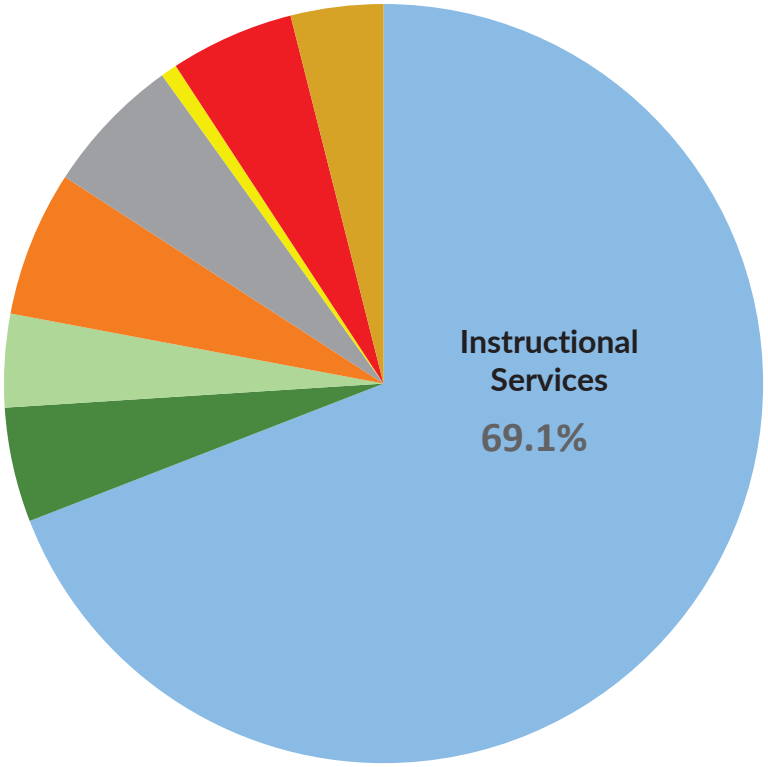
CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY CATEGORY
FISCAL YEAR 2025-26 BUDGET



Salaries & Wages	$	361,203,123
Employee Benefits		195,862,425
Operating		46,577,849
	$	603,643,397

Salaries and Benefits total 92.2%
of Operational Expenses

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENSES BY FUNCTION
FISCAL YEAR 2025-26 BUDGET

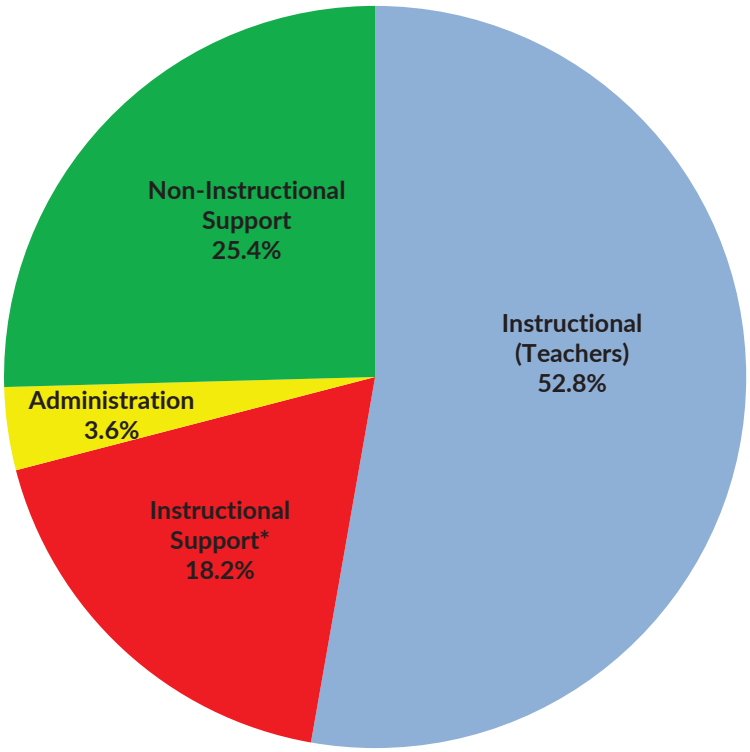


Instructional Services (69.1%)	$	417,147,732
Pupil Services (4.9%)		29,475,078
Imp. of Instructional Services (4.0%)		23,956,981
School Administration (6.2%)		37,429,021
Maintenance & Operation of Plant Services (5.9%)		35,785,121
School Safety & Security (0.7%)		4,189,555
Student Transportation Svcs. (5.3%)		31,865,199
Other (3.9%)		23,794,710
TOTAL	**$**	**603,643,397**

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

69.1% of the School District's Operational Budget is allocated to the classroom

CHEROKEE COUNTY SCHOOL DISTRICT
PROPOSED STAFFING ALLOTMENTS BY CATEGORY
FISCAL YEAR 2025-26 BUDGET



Instructional (Teachers)	2,936
Instructional Support*	1,012
Administration	201
Non-Instructional Support	1,415
	5,564

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

Total % of resources dedicated to classroom instruction and support = 71%

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2025-26

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.

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for the Cherokee HS replacement facility	-	$34,093,947
• Provides funding for Classroom Addition and HVAC Upgrades at Creekland MS	-	6,225,866
• Provides funding for Classroom Addition and Auxiliary Gym at Creekview HS	-	8,333,301
• Provides funding for Auxiliary Gym at River Ridge HS	-	16,032,901
• Provides funding for Phase I renovation of Facilities at Sequoyah HS	-	20,068,350
• Provides funding for driveway improvements at Teasley MS	-	4,789,654
• Provides funding for Classroom Addition at Woodstock HS	-	3,584,582
• Provides funding for roof replacements/repairs at multiple schools	-	6,250,000
SUBTOTAL – BOND PROCEEDS	-	**$99,378,601**

CHEROKEE COUNTY SCHOOL DISTRICT
FUNDING PRIORITIES BUILDING FUND
FISCAL YEAR 2025-26

Project	Ed-SPLOST Collections	Bond Proceeds
• Provides funding for new/replacement computers, devices and peripherals for students and staff	$5,000,000	-
• Provides funding for network and technology and repairs and enhancements district wide	2,377,000	-
• Provides funding to continue interior LED lighting replacement project	3,607,549	-
• Re-Purpose Cherokee HS North Campus	300,000	-
• Provides funding for improvements at R. M. Moore ES	300,000	-
• Provides funding for building automation to improve efficiencies	2,251,436	-
• Provides funding for fire alarm, generator, intercom system and HVAC replacements/upgrades at multiple schools	2,497,806	-
• Provides funding for flooring replacements at multiple schools	5,333,279	-
• 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	11,324,844	-
SUBTOTAL – ED-SPLOST COLLECTIONS	**$32,991,914**	**-**
GRAND TOTAL – BUILDING FUND	**$32,991,914**	**$99,378,601**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - TOTAL BUDGET
FISCAL YEAR 2025-26 BUDGET

Revenue		
Local Funding		
Ed-SPLOST Collections	$ 59,250,672	
Developer Donations	322,068	$ 59,572,740
State Funding (GSFIC)		3,153,686
Investment Earnings		4,495,548
Total Revenue		**67,221,974**
Expenditures		
Facilities Acquisition and Construction Services		
Cherokee HS Replacement Facility	$ 34,093,947	
Creekland MS Classroom Addition and HVAC Upgrades	6,225,866	
Creekview HS Classroom Addition and Aux Gym	8,333,301	
River Ridge HS Auxiliary Gym	16,032,901	
Sequoyah HS Facility Improvements	20,068,350	
Teasley MS Driveway Improvements	4,789,654	
Woodstock HS Classroom Addition	3,584,582	$ 93,128,601
Technology - Instructional Services		9,567,356
District-Wide Repairs and Renovations		29,674,558
Support Services - Business - Bond Issuance Costs		467,676
Total Expenditures		**132,838,191**
Other Financing Sources (Uses)		
Projected Bond Issuance		90,000,000
Estimated Premiums on Bonds Sold		7,830,000
Transfer to Debt Service		(26,258,758)
Total Other Financing Sources		**71,571,242**
Net Change Fund Balance		**5,955,025**
Fund Balance - Beginning		**78,423,364**
Fund Balance - Ending		**$ 84,378,389**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - BOND PROCEEDS BUDGET
FISCAL YEAR 2025-26 BUDGET

Revenue		
Local Funding - Developer Donations		$ 322,068
State Funding (GSFIC)		3,153,686
Investment Earnings		1,865,053
Total Revenue		**5,340,807**
Expenditures		
Construction		
Cherokee HS Replacement Facility	34,093,947	
Creekland MS Classroom Addition and HVAC Upgrades	6,225,866	
Creekview HS Classroom Addition and Aux Gym	8,333,301	
River Ridge HS Auxiliary Gym	16,032,901	
Sequoyah HS Facility Improvements	20,068,350	
Teasley MS Driveway Improvements	4,789,654	
Woodstock HS Classroom Addition	3,584,582	93,128,601
Roof Replacements and Repairs Multiple Schools		6,250,000
Support Services - Business - Bond Issuance Costs		467,676
Total Expenditures		**99,846,277**
Other Financing Sources		
Bond Issuance		90,000,000
Premiums on Bonds Sold		7,830,000
Total Other Financing Sources		**97,830,000**
Net Change Fund Balance		**$ 3,324,530**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - ED-SPLOST PROCEEDS BUDGET
FISCAL YEAR 2025-26 BUDGET

Revenue		
Local Funding - Ed-SPLOST Collections		$ 59,250,672
Investment Earnings		2,630,495
Total Revenue		**61,881,167**
Expenditures		
Renovations		
Flooring Replacements Multiple Schools	5,333,279	
Interior LED Lighting Replacement Project	3,607,549	
Building Automation to Improve Efficiencies	2,251,436	
HVAC, Fire Alarm, Generator, Intercom Systems	2,497,806	
Cherokee HS North Campus Re-purpose	300,000	
R.M. Moore ES Campus Improvements	300,000	
District-Wide Repairs and Renovations	9,134,488	23,424,558
Technology		
New/Replacement Devices for Students and Staff	6,405,000	
District-Wide Network and Cybersecurity Enhances	3,162,356	9,567,356
Total Expenditures		**32,991,914**
Other Financing Uses		
Transfer to Debt Service		(26,258,758)
Total Other Financing Uses		**(26,258,758)**
Net Change Fund Balance		**$ 2,630,495**

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**

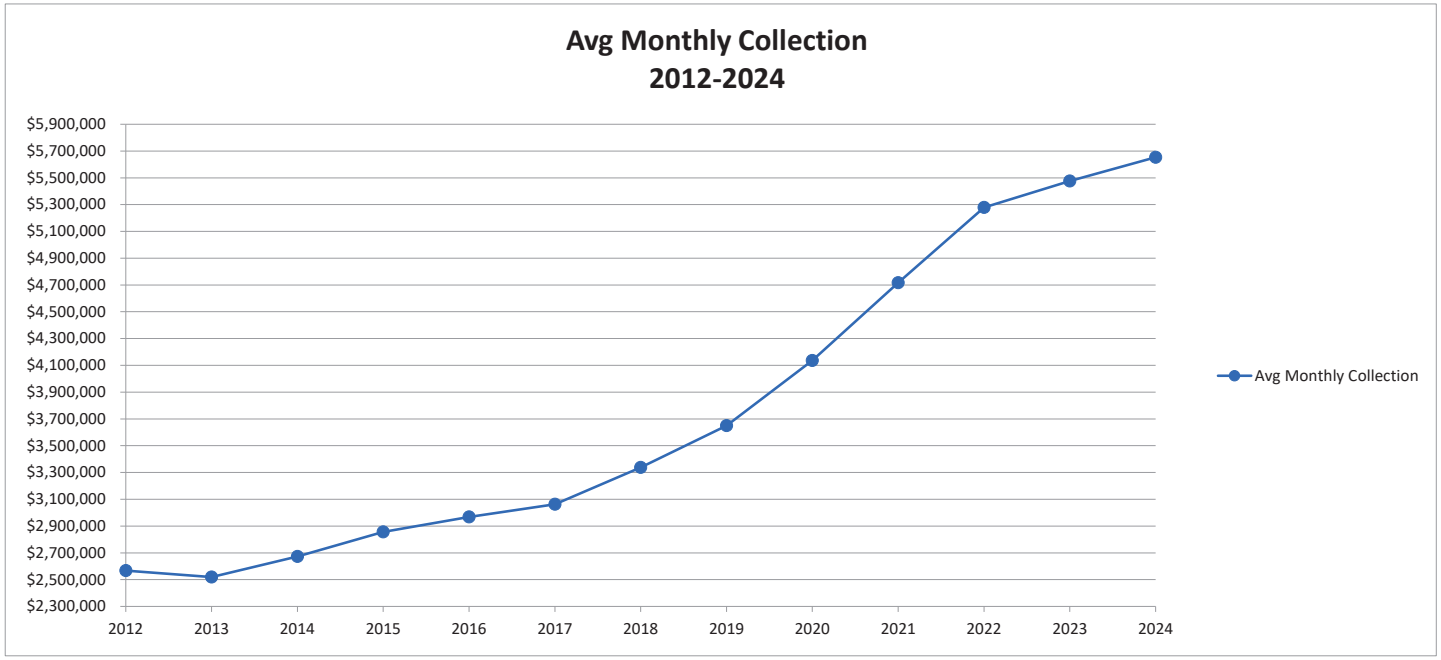
CHEROKEE COUNTY SCHOOL DISTRICT
Ed-SPLOST (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH FEBRUARY 28, 2025

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
April 2024	March 2024	18	4,411,884	5,502,215	1,090,331
May 2024	April 2024	19	4,537,412	5,471,342	933,930
June 2024	May 2024	20	4,696,182	5,810,715	1,114,533
July 2024	June 2024	21	4,914,893	5,612,665	697,772
August 2024	July 2024	22	4,883,338	5,864,797	981,459
September 2024	August 2024	23	4,945,582	5,789,651	844,069
October 2024	September 2024	24	4,711,792	5,345,738	633,946
November 2024	October 2024	25	4,861,333	5,514,947	653,614
December 2024	November 2024	26	4,997,532	5,796,564	799,032
January 2025	December 2024	27	5,511,645	6,812,555	1,300,910
February 2025	January 2025	28	5,019,743	5,147,797	128,054
			$ 133,512,134	$ 156,243,884	$ 22,731,750

REVIEW OF HISTORICAL Ed-SPLOST RECEIPTS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
January	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	6,812,555
February	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	5,147,797
March	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	2,577,290	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	5,502,215	
May	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	5,471,342	
June	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	5,494,145	5,810,715	
July	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	5,612,665	
August	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	5,864,797	
September	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	5,789,651	
October	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	5,345,738	
November	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	5,514,947	
December	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	5,796,564	
Total	**$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**	**$65,705,754**	**$67,843,338**	**$11,960,352**
Avg Collection/Month	***$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***	***$5,475,479***	***$5,653,612***	***$5,980,176***
Annual Growth Rate	**6.28%**	**-1.88%**	**6.13%**	**6.82%**	**3.91%**	**3.21%**	**8.97%**	**9.37%**	**13.31%**	**14.05%**	**11.92%**	**3.72%**	**3.25%**	

* $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
DEBT SERVICE FUND - TOTAL BUDGET
FISCAL YEAR 2025-26 BUDGET

Revenue		
Local Sources		
1.5 Mill from Property Tax for Debt Service	$ 24,956,224	
Property Tax Collections from Previous Years	130,543	$ 25,086,767
Investment Earnings		
Interest Earned	$ 328,956	
Sinking Fund Earnings (Series 2010B Bonds)	1,277,557	1,606,513
Miscellaneous Revenues		
IRS Subsidies (Series 2009B and Series 2010B Bonds)		2,548,750
TOTAL REVENUE		**29,242,030**
Expenditures		
Debt Service Function 5100:		
Bond Principal Payable	$ 38,190,000	
Bond Interest Payable	22,656,695	
Paying Agents Fees	13,955	60,860,650
TOTAL EXPENDITURES		**60,860,650**
Other Financing Sources		
Ed-SPLOST Collection Transfer from Building Fund		26,258,758
TOTAL OTHER FINANCING SOURCES		**26,258,758**
NET CHANGE FUND BALANCE		**(5,359,862)**
Fund Balance - Beginning		**48,129,650**
Fund Balance - Ending		**$ 42,769,788**

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE PAYMENTS BY BOND ISSUE
FISCAL YEAR 2025-26 BUDGET

	Payment Date 8/1/2025	Payment Date 2/1/2026	
Paying Agent: Regions Bank			
2009B Interest*	1,010,227	634,107	
Principal	12,815,000	-	
2010B Interest*	1,126,747	1,126,747	**
Principal	-	-	
2017 Interest	444,894	444,894	
Principal	-	5,265,000	
2018 Interest	992,125	992,125	
Principal	-	-	
2020 Interest	763,750	763,750	
Principal	-	-	
2022 Interest	740,375	740,375	
Principal	-	-	
2024 Interest	2,384,125	2,262,500	
Principal	4,865,000	-	
2025A Interest	2,041,667	2,500,000	
Principal	-	1,320,000	
2025B Interest	1,658,038	2,030,250	
Principal	-	13,925,000	
TOTAL PAYMENT	**$ 28,841,947**	**$ 32,004,748**	

*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 $328,122 on August 1, 2025 and $205,958 on February 1, 2026 for the Series 2009B BABs and $1,007,335 on August 1, 2025 and February 1, 2026 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 2025-26 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. 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 6/30/2025							$48,129,650
2025-26	(60,846,695)	59,250,672	(32,991,914)	26,258,758	24,956,224	2,548,750	41,046,687
2026-27	(72,290,382)	60,435,685	(15,800,403)	44,635,282	24,956,224	2,323,876	40,671,687
2027-28	(89,179,086)	61,040,042	(16,705,971)	44,334,071	24,956,224	1,698,791	22,481,687
2028-29	(77,842,971)	61,650,442	(30,841,903)	30,808,539	24,956,224	588,208	991,687
2029-30	(57,576,788)	62,266,946	(29,646,382)	32,620,564	24,956,224	-	991,687
2030-31	(57,556,163)	62,889,615	(30,289,676)	32,599,939	24,956,224	-	991,687
2031-32	(52,245,813)	63,518,511	(36,228,922)	27,289,589	24,956,224	-	991,687
2032-33	(47,984,438)	64,153,696	(41,125,482)	23,028,214	24,956,224	-	991,687
2033-34	(48,606,000)	64,153,696	(40,503,920)	23,649,776	24,956,224	-	991,687
2034-35	(18,810,750)	64,795,233	(64,795,233)	-	24,956,224	-	7,137,161
TOTAL	($582,939,086)	$624,154,538	($338,929,806)	$285,224,732	$249,562,240	$7,159,625	$117,287,340

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2025-26 BUDGET

Series 2009B

Dates	Principal	Interest	BABs Subsidy[1]	Net Debt Service
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				
2/1/2034				
8/1/2034				
2/1/2035				
Total	**34,420,000**	**3,266,363**	**(1,060,916)**	**36,625,447**

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
8/1/2025	-	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							
2/1/2034							
8/1/2034							
2/1/2035							
Total	**40,055,000**	**6,821,665**	**(6,098,709)**	**10,115,227**	**(42,545,847)**	**(3,403,448)**	**4,943,888**

1. Assumes subsidy reduced by 7.2% through maturity.

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2025-26 BUDGET

Series 2017			
Dates	Principal	Interest	Debt Service
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			
2/1/2034			
8/1/2034			
2/1/2035			
Total	**18,175,000**	**2,031,354**	**20,206,354**

Series 2018			
Dates	Principal	Interest	Debt Service
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
2/1/2034			
8/1/2034			
2/1/2035			
Total	**39,685,000**	**13,091,375**	**52,776,375**

Series 2020			
Dates	Principal	Interest	Debt Service
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			
2/1/2034			
8/1/2034			
2/1/2035			
Total	**30,550,000**	**9,317,250**	**39,867,250**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2025-26 BUDGET

Series 2022

Dates	Principal	Interest	Debt Service
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			
2/1/2034			
8/1/2034			
2/1/2035			
Total	**29,615,000**	**7,851,750**	**37,466,750**

Series 2024

Dates	Principal	Interest	Debt Service
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
2/1/2034			
8/1/2034			
2/1/2035			
Total	**95,365,000**	**23,932,125**	**119,297,125**

Series 2025A

Dates	Principal	Interest	Debt Service
8/1/2025	-	2,041,667	2,041,667
2/1/2026	1,320,000	2,500,000	3,820,000
8/1/2026	-	2,467,000	2,467,000
2/1/2027	7,035,000	2,467,000	9,502,000
8/1/2027	-	2,291,125	2,291,125
2/1/2028	7,370,000	2,291,125	9,661,125
8/1/2028	-	2,106,875	2,106,875
2/1/2029	7,725,000	2,106,875	9,831,875
8/1/2029	-	1,913,750	1,913,750
2/1/2030	8,090,000	1,913,750	10,003,750
8/1/2030	-	1,711,500	1,711,500
2/1/2031	8,485,000	1,711,500	10,196,500
8/1/2031	-	1,499,375	1,499,375
2/1/2032	8,890,000	1,499,375	10,389,375
8/1/2032	-	1,277,125	1,277,125
2/1/2033	9,325,000	1,277,125	10,602,125
8/1/2033	-	1,044,000	1,044,000
2/1/2034	23,845,000	1,044,000	24,889,000
8/1/2034	-	447,875	447,875
2/1/2035	17,915,000	447,875	18,362,875
Total	**100,000,000**	**34,058,917**	**134,058,917**

CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2025-26 BUDGET

Series 2025B			
Dates	Principal	Interest	Debt Service
8/1/2025	-	1,658,038	1,658,038
2/1/2026	13,925,000	2,030,250	15,955,250
8/1/2026	-	1,682,125	1,682,125
2/1/2027	18,700,000	1,682,125	20,382,125
8/1/2027	-	1,214,625	1,214,625
2/1/2028	22,705,000	1,214,625	23,919,625
8/1/2028	-	647,000	647,000
2/1/2029	4,670,000	647,000	5,317,000
8/1/2029	-	530,250	530,250
2/1/2030	4,910,000	530,250	5,440,250
8/1/2030	-	407,500	407,500
2/1/2031	5,165,000	407,500	5,572,500
8/1/2031	-	278,375	278,375
2/1/2032	5,430,000	278,375	5,708,375
8/1/2032	-	142,625	142,625
2/1/2033	5,705,000	142,625	5,847,625
8/1/2033	-	-	-
2/1/2034	-	-	-
8/1/2034	-	-	-
2/1/2035	-	-	-
Total	**81,210,000**	**13,493,288**	**94,703,288**

Aggregate Debt Service			
Dates	Principal	Gross Interest	Gross Debt Service
8/1/2025	17,680,000	11,161,947	28,841,947
2/1/2026	20,510,000	11,494,748	32,004,748
8/1/2026	19,595,000	10,981,998	30,576,998
2/1/2027	31,265,000	10,448,384	41,713,384
8/1/2027	34,915,000	9,666,759	44,581,759
2/1/2028	35,890,000	8,707,327	44,597,327
8/1/2028	36,925,000	7,810,077	44,735,077
2/1/2029	26,310,000	6,797,894	33,107,894
8/1/2029	18,140,000	6,140,144	24,280,144
2/1/2030	27,610,000	5,686,644	33,296,644
8/1/2030	19,065,000	4,996,394	24,061,394
2/1/2031	28,975,000	4,519,769	33,494,769
8/1/2031	20,035,000	3,798,344	23,833,344
2/1/2032	25,115,000	3,297,469	28,412,469
8/1/2032	21,050,000	2,672,844	23,722,844
2/1/2033	22,115,000	2,146,594	24,261,594
8/1/2033	22,120,000	1,597,000	23,717,000
2/1/2034	23,845,000	1,044,000	24,889,000
8/1/2034	-	447,875	447,875
2/1/2035	17,915,000	447,875	18,362,875
Total	**469,075,000**	**113,864,086**	**582,939,086**

Annual Debt Service - 6/30	
Dates	Gross Debt Service
6/30/2026	60,846,695
6/30/2027	72,290,382
6/30/2028	89,179,086
6/30/2029	77,842,971
6/30/2030	57,576,788
6/30/2031	57,556,163
6/30/2032	52,245,813
6/30/2033	47,984,438
6/30/2034	48,606,000
6/30/2035	18,810,750
Total	**582,939,086**

Annual IRS Subsidies -6/30	
Dates	Subsidies
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	-
6/30/2035	-
Total	**(7,159,625)**

SPECIAL REVENUE FUNDS
FEDERAL/STATE/COMPETITIVE GRANTS
FISCAL YEAR 2025-26 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	$ 1,166,631	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,166,631
Federal Revenue	17,252,877	5,649,385	889,891	502,700	446,483	8,001,896	505,682	790,054	254,741	212,045	-
TOTAL REVENUE	**18,419,508**	**5,649,385**	**889,891**	**502,700**	**446,483**	**8,001,896**	**505,682**	**790,054**	**254,741**	**212,045**	**1,166,631**
EXPENDITURES											
Instructional Services	10,966,490	3,725,584	-	125,300	69,117	3,144,513	1,656,863	790,054	178,073	5,000	1,271,986
Pupil Services	5,447,173	435,772	-	5,200	222,602	4,761,599	-	-	-	22,000	-
Imp. of Instructional Svcs.	387,239	39,040	-	274,200	73,999	-	-	-	-	-	-
Instructional Staff Training	2,025,555	1,051,324	710,140	92,100	80,765	19,784	-	-	69,462	-	1,980
Federal Grant Administration	396,671	388,265	700	500	-	-	-	-	7,206	-	-
Student Transportation Svcs.	522,735	9,400	-	5,400	-	76,000	-	-	-	431,935	-
Support Services - Central	179,051	-	179,051	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**19,924,914**	**5,649,385**	**889,891**	**502,700**	**446,483**	**8,001,896**	**1,656,863**	**790,054**	**254,741**	**458,935**	**1,273,966**
OTHER FINANCING SOURCES											
Transfers from General Fund	1,505,406	-	-	-	-	-	1,151,181	-	-	246,890	107,335
TOTAL FINANCING SOURCES	**1,505,406**	**-**	**-**	**-**	**-**	**-**	**1,151,181**	**-**	**-**	**246,890**	**107,335**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2025-26 BUDGET

TITLE I

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	2,154,155	-	-	-	-	-	-	-	-	-	**2,154,155**
511300	SUBSTITUTE FOR CERTIFIED EMPS	30,000	-	17,440	55,505	-	-	-	-	-	-	**102,945**
514000	SALARIES AIDES AND PARAPROS	113,605	-	-	-	-	-	-	-	-	-	**113,605**
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	276,136	-	-	-	-	-	-	-	-	**276,136**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	647,498	224,108	-	-	-	-	-	**871,606**
519900	SALARIES OTHER	40,000	3,600	-	5,000	-	-	-	-	-	-	**48,600**
520000	BENEFITS	1,218,505	150,986	-	330,621	67,485	-	-	-	-	-	**1,767,597**
530000	PURCHASED PROFESSIONAL SERV	26,432	-	-	-	6,907	-	-	-	-	-	**33,339**
543200	REPS AND MAINT TECHNOLOGY	5,000	-	-	-	-	-	-	-	-	-	**5,000**
553000	COMMUNICATIONS POSTAGE UPS	-	-	-	-	100	-	-	-	-	-	**100**
553200	WEB-BASED SUBS & LICENSE	12,351	-	21,600	7,800	-	-	-	-	-	-	**41,751**
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,000	-	-	-	3,000	-	-	-	-	-	**7,000**
559500	OTHER PURCHASED SERVICES	45	-	-	-	-	-	-	-	9,400	-	**9,445**
561000	SUPPLIES S/W AND SPECIAL ALLOT	80,000	5,000	-	400	2,000	-	-	-	-	-	**87,400**
561100	SUPPLIES TECHNOLOGY RELATED	1,500	-	-	1,500	400	-	-	-	-	-	**3,400**
561500	EXPENDABLE EQUIPT UNDER $5000	500	-	-	500	-	-	-	-	-	-	**1,000**
561600	EXPENDABLE EQUIPT COMPUTER	13,991	-	-	-	-	-	-	-	-	-	**13,991**
564200	BOOKS AND PERIODICALS	20,000	50	-	2,500	-	-	-	-	-	-	**22,550**
581000	DUES AND FEES	5,500	-	-	-	-	-	-	-	-	-	**5,500**
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	84,265	-	-	-	-	**84,265**
Grand Total Title I		**3,725,584**	**435,772**	**39,040**	**1,051,324**	**304,000**	**84,265**	**-**	**-**	**9,400**	**-**	**5,649,385**

TITLE II

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	40,000	-	-	-	-	-	7,000	**47,000**
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	30,000	-	-	-	-	-	-	**30,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	192,000	-	-	-	-	-	66,500	**258,500**
519900	SALARIES OTHER	-	-	-	70,000	-	-	-	-	-	10,000	**80,000**
520000	BENEFITS	-	-	-	107,640	-	-	-	-	-	41,801	**149,441**
530000	PURCHASED PROFESSIONAL SERV	-	-	-	10,000	-	-	-	-	-	-	**10,000**
532000	WEB-BASED SUBS & LICENSE	-	-	-	5,000	-	-	-	-	-	36,750	**41,750**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	-	10,000	700	-	-	-	-	7,000	**17,700**
561100	SUPPLIES TECHNOLOGY RELATED	-	-	-	500	-	-	-	-	-	-	**500**
564200	BOOKS AND PERIODICALS	-	-	-	20,000	-	-	-	-	-	-	**20,000**
581000	DUES AND FEES	-	-	-	225,000	-	-	-	-	-	10,000	**235,000**
Grand Total Title II		**-**	**-**	**-**	**710,140**	**700**	**-**	**-**	**-**	**-**	**179,051**	**889,891**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2025-26 BUDGET

TITLE III

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	30,000	-	-	-	-	-	-	**30,000**
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**
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	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	10,000	-	-	-	-	-	-	**10,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	131,788	-	-	-	-	-	-	-	-	**131,788**
519900	SALARIES OTHER	-	-	68,740	-	-	-	-	-	-	-	**68,740**
520000	BENEFITS	-	79,014	5,259	765	-	-	-	-	-	-	**85,038**
530000	PURCHASED PROFESSIONAL SERV	10,000	-	-	49,500	-	-	-	-	-	-	**59,500**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	3,500	-	15,500	-	-	-	-	-	-	**19,000**
561000	SUPPLIES S/W AND SPECIAL ALLOT	10,200	3,000	-	-	-	-	-	-	-	-	**13,200**
561500	EXPENDABLE EQUIPT UNDER $5000	41,917	5,300	-	-	-	-	-	-	-	-	**47,217**
581000	DUES AND FEES	7,000	-	-	5,000	-	-	-	-	-	-	**12,000**
Grand Total Title IV		**69,117**	**222,602**	**73,999**	**80,765**	**-**	**-**	**-**	**-**	**-**	**-**	**446,483**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2025-26 BUDGET

TITLE VI-B

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	8,000	-	-	-	-	-	-	-	-	-	**8,000**
511400	SUBSTITUTE FOR CLASSIFIED EMPS	60,000	-	-	-	-	-	-	-	-	-	**60,000**
514000	SALARIES AIDES AND PARAPROS	1,720,083	-	-	-	-	-	-	-	-	-	**1,720,083**
517700	FAMILY SERVICES COORDINATOR	-	11,174	-	-	-	-	-	-	-	-	**11,174**
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	30,000	-	**30,000**
519100	OTHER ADMINISTRATIVE PERSONNEL	-	2,241,754	-	-	-	-	-	-	-	-	**2,241,754**
520000	BENEFITS	1,356,430	1,326,772	-	-	-	-	-	-	-	-	**2,683,202**
530000	PURCHASED PROFESSIONAL SERV	-	1,179,399	-	-	-	-	-	-	-	-	**1,179,399**
553200	WEB-BASED SUBS & LICENSE	-	-	-	15,784	-	-	-	-	-	-	**15,784**
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	2,500	-	-	-	-	-	-	-	-	**2,500**
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	-	-	-	-	-	6,000	-	**6,000**
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	40,000	-	**40,000**
581000	DUES AND FEES	-	-	-	4,000	-	-	-	-	-	-	**4,000**
Grand Total Title VI-B		**3,144,513**	**4,761,599**	**-**	**19,784**	**-**	**-**	**-**	**-**	**76,000**	**-**	**8,001,896**

Perkins

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	21,150	-	-	13,900	-	-	-	-	-	-	**35,050**
530000	PURCHASED PROFESSIONAL SERV	18,087	-	-	-	-	-	-	-	-	-	**18,087**
558000	TRAVEL-REGULAR PROGRAMS EMPS	41,424	-	-	41,279	5,546	-	-	-	-	-	**88,249**
561200	PURCHASE OF COMPUTER SOFTWARE	1,500	-	-	-	-	-	-	-	-	-	**1,500**
561500	EXPENDABLE EQUIPT UNDER $5000	54,345	-	-	-	-	-	-	-	-	-	**54,345**
561600	EXPENDABLE EQUIPT COMPUTER	24,397	-	-	-	-	-	-	-	-	-	**24,397**
581000	DUES AND FEES	17,170	-	-	14,283	1,660	-	-	-	-	-	**33,113**
Grand Total Perkins		**178,073**	**-**	**-**	**69,462**	**7,206**	**-**	**-**	**-**	**-**	**-**	**254,741**

Junior ROTC Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	1,210,870	-	-	-	-	-	-	-	-	-	**1,210,870**
522000	BENEFITS	445,993	-	-	-	-	-	-	-	-	-	**445,993**
Grand Total ROTC		**1,656,863**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,656,863**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2025-26 BUDGET

Ninth District Opportunity Head Start

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,497	-	-	-	-	-	-	-	-	-	3,497
514000	SALARIES AIDES AND PARAPROS	509,314	-	-	-	-	-	-	-	-	-	509,314
522000	BENEFITS	277,243	-	-	-	-	-	-	-	-	-	277,243
Grand Total Head Start		**790,054**	-	-	-	-	-	-	-	-	-	**790,054**

Federal Preschool Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	228,000	-	228,000
522000	BENEFITS	-	-	-	-	-	-	-	-	25,000	-	25,000
553200	WEB-BASED SUBS & LICENSE	-	7,000	-	-	-	-	-	-	-	-	7,000
561000	SUPPLIES S/W AND SPECIAL ALLOT	5,000	15,000	-	-	-	-	-	-	-	-	20,000
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	178,935	-	178,935
Grand Total Federal Preschool		**5,000**	**22,000**	-	-	-	-	-	-	**431,935**	-	**458,935**

Georgia Lottery Pre K Program

STATE OBJECT ACCOUNT NUMBER		FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2025-26 PROPOSED BUDGET
511200	PREKINDERGARTEN TEACHER	495,253	-	-	-	-	-	-	-	-	-	495,253
511300	SUBSTITUTE FOR CERTIFIED EMPS	5,979	-	-	1,000	-	-	-	-	-	-	6,979
511400	SUBSTITUTE FOR CLASSIFIED EMPS	15,022	-	-	840	-	-	-	-	-	-	15,862
514000	SALARIES AIDES AND PARAPROS	259,170	-	-	-	-	-	-	-	-	-	259,170
522000	BENEFITS	483,562	-	-	140	-	-	-	-	-	-	483,702
561000	SUPPLIES S/W AND SPECIAL ALLOT	10,000	-	-	-	-	-	-	-	-	-	10,000
581000	DUES AND FEES	3,000	-	-	-	-	-	-	-	-	-	3,000
Grand Total Georgia Lottery Pre K		**1,271,986**	-	-	**1,980**	-	-	-	-	-	-	**1,273,966**

TOTAL BY FUNCTION	**10,966,490**	**5,447,173**	**387,239**	**2,025,555**	**312,406**	**84,265**	-	-	**522,735**	**179,051**	**19,924,914**

CHEROKEE COUNTY SCHOOL DISTRICT
OTHER FUNDS
FISCAL YEAR 2025-26 BUDGET

	Worker's Compensation Fund	After School Program and Intramurals	TOTAL
Revenue			
Local Revenue	$ -	$ 1,629,888	$ 1,629,888
Investment Earnings	7,487	-	7,487
Total Revenue	7,487	1,629,888	1,637,375
Expenditures			
General Administration			
Claims	662,562	-	662,562
Community Services Operations			
Salaries	-	1,521,816	1,521,816
Benefits	-	111,883	111,883
	-	1,633,699	1,633,699
Total Expenditures	662,562	1,633,699	2,296,261
Other Financing Sources			
Transfers from General Fund	600,000	3,811	603,811
Net Change Fund Balance	(55,075)	-	(55,075)
Fund Balances - Beginning	190,711	-	190,711
Fund Balances - Ending	$ 135,636	$ -	$ 135,636

SCHOOL NUTRITION
BUDGET CONSIDERATIONS FY2025-2026

Employer share of SHBP premium increase - effective July 2025
No increase in student meal price since SY21
Salary increase to keep pace with market





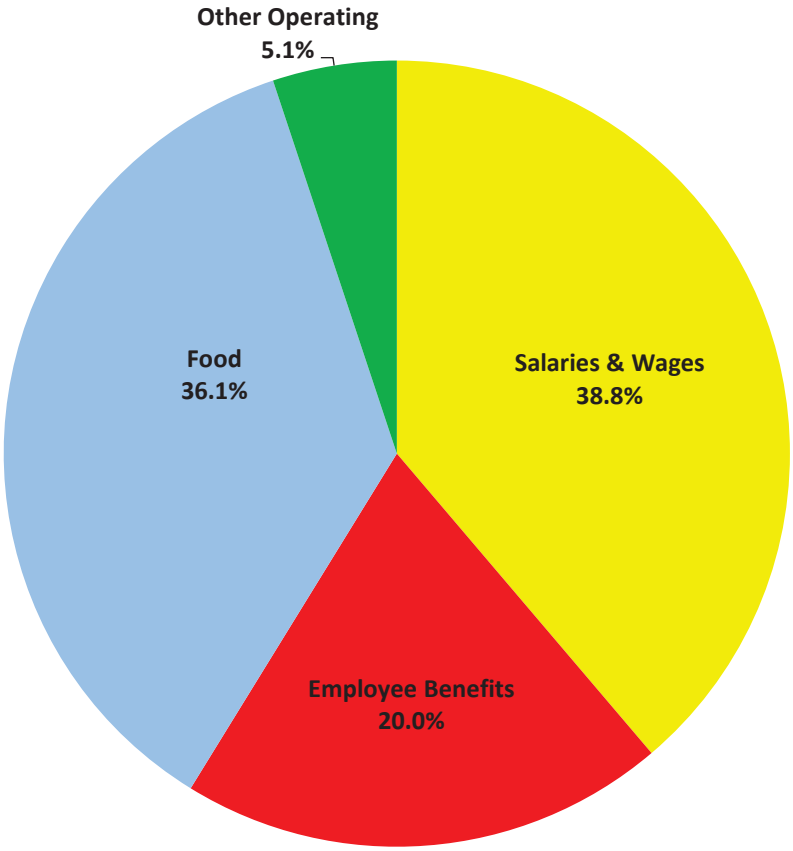


SCHOOL NUTRITION
Cherokee County School District

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROGRAM
FISCAL YEAR 2025-26 BUDGET

OBJECT	ACCOUNT DESCRIPTION	2024-25 BUDGET	2025-26 PROPOSED
REVENUE			
416110	DAILY SALES STUDENT LUNCH	$ 5,364,645	$ 5,525,584
416120	DAILY SALES STUDENT BREAKFAST	952,157	980,720
416210	SUPPLEMENTAL SALES	1,611,645	1,693,194
416220	ADULT SALES	310,462	320,459
419950	OTHER LOCAL REVENUES	-	-
	SUBTOTAL LOCAL REVENUE	**8,238,909**	**8,519,957**
435100	GRANTS (STATE ONLY)	756,094	746,094
	SUBTOTAL STATE REVENUE	**756,094**	**746,094**
445100	FED FUNDS EXCEPT BREAKFAST	8,980,824	9,250,251
445110	FEDERAL FUNDS BREAKFAST	2,996,940	3,086,850
445130	FEDERAL REIMB AFTER-SCHOOL SNACK	175,000	175,000
445210	FEDERAL GRANTS	-	181,000
449000	REVENUES ASSOCIATED WITH USDA	1,600,000	1,648,000
	SUBTOTAL FEDERAL REVENUE	**13,752,764**	**14,341,101**
415000	EARNINGS ON INVESTMENTS	593,240	650,240
	SUBTOTAL EARNINGS ON INVESTMENTS	**593,240**	**650,240**
	GRAND TOTAL REVENUE	**$ 23,341,007**	**$ 24,257,392**
FIXED EXPENSES			
511400	SUBSTITUTE FOR CLASSIFIED EMP	$ 150,000	$ 185,000
514200	CLERICAL	246,412	269,173
518400	SALARIES LUNCHROOM CAFE	5,532,894	6,190,149
518403	SALARIES LUNCHROOM MONITORS	311,630	392,532
519000	OTHER MANAGEMENT PERSONNEL	411,888	496,950
519100	OTHER ADMINISTRATIVE PERSONNEL	1,599,205	1,871,020
520000	BENEFITS	5,176,470	4,859,565
	SUBTOTAL SALARIES/BENEFITS EXP.	**$ 13,428,499**	**$ 14,264,389**
OPERATING EXPENSES			
530000	PURCHASED PROFESSIONAL SERVICES	$ 30,000	$ 75,000
541000	WATER, SEWER, AND CLEANING SVCS	25,800	40,000
543000	REPAIR AND MAINTENANCE	1,500	3,000
553000	COMMUNICATIONS, POSTAGE	-	-
558000	TRAVEL-REGULAR PROGRAMS	12,000	12,000
559500	OTHER PURCHASED SERVICE	65,000	66,327
561000	SUPPLIES S/W AND SPECIAL ALLO	712,000	708,000
561200	PURCHASE OF COMPUTER SOFTWARE	5,000	1,000
561500	EXPENDABLE EQUIPT UNDER $5000	75,000	50,000
561600	EXPENDABLE EQUIPT COMPUTER	15,000	20,000
562000	NATURAL GAS, GAS AND FUEL	1,000	800
563000	FOOD EXPENSE	7,107,608	7,112,276
563500	FOOD ACQUISITIONS-USDA	1,600,000	1,648,000
564200	BOOKS AND PERIODICALS	1,500	1,500
573000	EQUIPMENT OVER $5000	226,000	220,000
581000	DUES AND FEES	35,000	35,000
589000	OTHER EXPENDITURES	100	100
	SUBTOTAL OPERATING EXPENDITURES	**9,912,508**	**9,993,003**
	GRAND TOTAL EXPENDITURES	**$ 23,341,007**	**$ 24,257,392**
	NET CHANGE FUND BALANCE	**$ -**	**$ -**
	FUND BALANCE - BEGINNING	**19,071,221**	**19,071,221**
	FUND BALANCE - ENDING	**$ 19,071,221**	**$ 19,071,221**

CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROPOSED EXPENDITURES
FISCAL YEAR 2025-26 BUDGET



Salaries & Wages	$	9,404,824
Employee Benefits		4,859,565
Food		8,760,276
Other Operating		1,232,727
	$	24,257,392

Total Percent Expended for Salaries and Benefits = 58.8%

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY:	CHEROKEE	TAXING JURISDICTION:	SCHOOL DISTRICT

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

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	21,786,965,770	535,366,752	775,913,414	23,098,245,936
PERSONAL	849,520,030		42,476,002	891,996,032
MOTOR VEHICLES	82,929,000		(12,439,350)	70,489,650
MOBILE HOMES	18,330,387		(1,833,039)	16,497,348
TIMBER -100%	692,039		0	692,039
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	22,738,437,226	535,366,752	804,117,027	24,077,921,005
EXEMPTIONS	5,710,095,340	230,047,093	615,614,742	6,555,757,175
NET DIGEST	17,028,341,886	305,319,659	188,502,285	17,522,163,830
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE:	16.450	2024 MILLAGE RATE:	16.450

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	17,028,341,886	
Net Value Added-Reassessment of Existing Real Property	RVA	305,319,659	
Other Net Changes to Taxable Digest	NAG	188,502,285	
2025 Net Digest	CYD	17,522,163,830	(PYD+RVA+NAG)
2024 Millage Rate	PYM	16.450	PYM
Millage Equivalent of Reassessed Value Added	ME	0.287	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	16.163	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 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	16.163
2025 Millage Rate	16.450
Percentage Tax Increase	1.78%

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 **April 17, 2025** 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		2020	2021	2022	2023	2024	2025
VALUE	Real & Personal	12,817,578,910	14,171,193,915	17,527,514,503	21,267,106,539	22,636,485,800	23,990,241,968
	Motor Vehicles	116,053,730	97,858,520	97,858,520	89,464,450	82,929,000	70,489,650
	Mobile Homes	15,360,150	15,972,188	15,972,188	18,571,929	18,330,387	16,497,348
	Timber - 100%	1,567,828	1,085,620	1,085,620	186,477	692,039	692,039
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	12,950,560,618	14,286,110,243	17,642,430,831	21,375,329,395	22,738,437,226	24,077,921,005
	Less Exemptions	3,169,860,065	3,569,409,925	4,323,459,432	5,238,350,667	5,710,095,340	6,555,757,175
	NET DIGEST VALUE	9,780,700,553	10,716,700,318	13,318,971,399	16,136,978,728	17,028,341,886	17,522,163,830
RATE	**MILLAGE RATE (Maintenance & Operation)**	18.450	18.200	16.450	16.450	16.450	16.450
TAX	**TOTAL M&O TAXES LEVIED**	$180,453,925	$195,043,946	$219,097,080	$265,453,300	$280,116,224	$288,239,595
	Net Tax $ Increase	$10,870,982	$14,590,021	$24,053,134	$46,356,221	$14,662,924	$8,123,371
	Net Tax % Increase	6.41%	8.09%	12.33%	21.16%	5.52%	2.90%

CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2025-26 BUDGET

TOTAL REVENUE				
	ACCOUNT NAME	FY 2023-24 ACTUAL REVENUE	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROPOSED BUDGET
TOTAL	LOCAL REVENUE	$ 294,239,244	$ 308,970,083	$ 326,596,117
TOTAL	STATE REVENUE	274,427,312	281,941,177	276,810,480
TOTAL	FEDERAL REVENUE	217,661	217,661	217,661
TOTAL	INVESTMENT EARNINGS	6,566,012	2,967,607	2,715,621
TOTAL REVENUE		$ 575,450,229	$ 594,096,528	$ 606,339,879

CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2025-26 BUDGET

LOCAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL REVENUE	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROPOSED BUDGET
411100	AD VALOREM TAXES	$ 255,485,828	$ 271,579,258	$ 288,239,595
411100	P/Y PROPERTY TAXES	1,341,266	1,102,078	1,615,447
411210	INTANGIBLE TAX	4,393,929	5,613,953	5,090,257
411100	MOTOR VEHICLE TAXES	1,390,624	1,112,115	1,114,714
411210	REAL ESTATE TRANSFER TAX	2,547,507	3,004,627	2,733,157
411910	TITLE AD VAL TAX (VEHICLES)	23,892,700	23,279,252	24,210,422
411100	MOBILE HOMES	289,600	222,649	218,196
TOTAL TAXES		**289,341,454**	**305,913,932**	**323,221,788**
413500	TUITION SUMMER SCHOOL	225,459	46,058	46,519
413505	TUITION-E COURSES	55,739	16,460	16,625
TOTAL TUITION/TESTING		**281,198**	**62,518**	**63,144**
419100	RENTAL OF PROPERTY	274,408	180,427	186,607
419900	INDIRECT COST RECOVERIES	85,000	1,025	84,265
419950	OTHER LOCAL REVENUES	2,354,437	414,800	845,688
419957	SCHOOL REIMB SAL AND TRANS	710,054	1,248,155	1,148,234
419953	INVENTORY ADJUSTMENT	82,617	13,409	17,808
419954	FINGER PRINTS/BADGES	60,076	60,817	62,337
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,050,000	1,075,000	966,245
TOTAL OTHER		**4,616,592**	**2,993,633**	**3,311,184**
TOTAL LOCAL REVENUE		**$ 294,239,244**	**$ 308,970,083**	**$ 326,596,116**

STATE REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL REVENUE	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROPOSED BUDGET
431200/220	DIRECT INST. COST	$ 287,213,124	$ 301,515,713	$ 302,444,663
431200/220	MEDIA CENTER PROGRAM	6,637,137	6,165,937	7,066,770
431200/220	STAFF DEV. PROGRAMS	1,274,384	1,845,656	1,354,210
431200/220	20 DAYS ADDITIONAL INSTRUCT.	1,959,413	1,831,947	2,098,196
431200/220	INDIRECT COST	30,930,592	29,353,853	32,159,430
TOTAL QBE FORMULA EARNINGS		**328,014,650**	**340,713,106**	**345,123,269**
431250	PUPIL TRANSPORTATION PROGRAM	2,487,171	11,650,258	11,051,865
431250	NURSING	976,735	997,440	1,002,427
431400	LOCAL FAIR SHARE	(71,050,925)	(78,351,455)	(86,421,654)
431210/230	MID-TERM ADJUST/HOLD HARMLESS	1,015,972	964,550	-
TOTAL STATE QBE FUNDING		**261,443,603**	**275,973,899**	**270,755,907**
2620/438000	STATE PRESCHOOL GRANT	1,179,670	1,179,670	1,191,467
439120/30	ON BEHALF PAYMENTS	784,230	802,420	838,066
438000	OTHER STATE FUNDS	11,019,809	3,985,188	4,025,040
TOTAL OTHER STATE FUNDING		**12,983,709**	**5,967,278**	**6,054,573**
TOTAL STATE REVENUE		**$ 274,427,312**	**$ 281,941,177**	**$ 276,810,480**

FEDERAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL REVENUE	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROPOSED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	$ 217,661	$ 217,661	$ 217,661
TOTAL FEDERAL REVENUE		**$ 217,661**	**$ 217,661**	**$ 217,661**

INVESTMENT EARNINGS				
OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL REVENUE	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROPOSED BUDGET
415000	EARNINGS ON INVESTMENTS	$ 6,566,012	$ 2,967,607	$ 2,715,621
TOTAL INVESTMENT EARNINGS		**$ 6,566,012**	**$ 2,967,607**	**$ 2,715,621**

CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2025-26 BUDGET

TOTAL EXPENSE						
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 364,564,002	$ 395,034,393	$ 404,122,213	$ 13,025,519	$ 417,147,732
2100	PUPIL SERVICES	23,789,480	26,831,506	28,513,948	961,130	29,475,078
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	21,259,528	23,570,187	23,455,181	501,800	23,956,981
2213	INSTRUCTIONAL STAFF TRAINING	743,575	823,888	832,126	-	832,126
2220	EDUCATIONAL MEDIA SERVICES	5,922,919	6,213,059	6,378,538	204,916	6,583,454
2300	GENERAL ADMINISTRATION	4,040,765	4,379,268	4,164,783	56,580	4,221,363
2400	SCHOOL ADMINISTRATION	32,577,593	35,164,383	35,688,126	1,740,895	37,429,021
2500	SUPPORT SERVICES - BUSINESS	3,813,196	4,254,775	4,219,447	141,661	4,361,108
2600	MAINTENANCE & OPERATION OF PLANT SVCS.	44,539,357	49,894,990	35,168,549	616,572	35,785,121
2660	SCHOOL SAFETY AND SECURITY	-	-	3,982,101	207,454	4,189,555
2700	STUDENT TRANSPORTATION SERVICES	29,758,418	32,323,494	30,043,749	1,821,450	31,865,199
2800	SUPPORT SERVICES - CENTRAL	5,813,098	7,109,745	7,482,141	100,900	7,583,041
3100	SCHOOL NUTRITION PROGRAM	546,687	208,408	213,618	-	213,618
TOTAL EXPENSE ALL FUNCTIONS		**$ 537,368,618**	**$ 585,808,096**	**$ 584,264,520**	**$ 19,378,877**	**$ 603,643,397**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 198,929,190	$ 216,139,943	$ 216,640,941	$ 8,504,493	$ 225,145,434
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,484,660	3,526,200	3,132,000	-	3,132,000
511400	SUBSTITUTE FOR CLASSIFIED EMPS	135,615	106,499	136,361	-	136,361
511500	EXTENDED DAY HS TEACHER	136,690	136,661	140,078	-	140,078
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	339,040	1,587,905	1,611,435	-	1,611,435
511700	SALARY EXTENDED YEAR	20,125	20,930	21,453	-	21,453
511800	ART, MUSIC, PE	9,406,917	10,191,775	9,932,182	297,965	10,230,147
514000	SALARIES AIDES AND PARAPROS	8,548,097	11,561,575	10,518,053	324,542	10,842,595
514500	INTERPRETERS	308,759	394,328	369,800	11,094	380,894
516100	TECHNOLOGY SPECIALIST	1,573,647	1,693,526	1,722,437	51,674	1,774,111
517200	ELEMENTARY COUNSELOR	3,561,405	3,771,235	3,765,490	112,956	3,878,446
517300	SECONDARY COUNSELOR	4,173,865	5,040,757	4,583,743	137,513	4,721,256
519900	CCSD SUPPLEMENTAL PAY	7,100,553	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	573,371	613,610	619,974	18,592	638,566
	TOTAL SALARIES	**238,291,934**	**254,784,944**	**253,193,947**	**9,458,829**	**262,652,776**
521000	MATCHING STATE HEALTH	49,386,475	57,560,010	62,024,040	723,840	62,747,880
522000	MATCHING FICA	13,966,321	15,827,667	15,698,025	586,447	16,284,472
522100	MATCHING MEDICARE	3,266,316	3,701,632	3,671,312	137,153	3,808,465
523000	MATCHING TEACHER RETIREMENT	45,036,834	51,793,337	55,474,794	2,072,429	57,547,223
529100	MATCHING LIFE INSURANCE	202,663	222,098	220,279	8,229	228,508
529200	MATCHING DENTAL INSURANCE	508,099	561,627	557,027	20,809	577,836
529300	MATCHING DISABILITY 1	183,113	199,122	197,491	7,378	204,869
529400	MATCHING DISABILITY 2	255,836	280,813	278,513	10,405	288,918
	TOTAL BENEFITS	**112,805,657**	**130,146,306**	**138,121,481**	**3,566,690**	**141,688,171**
530000	PURCHASED PROFESSIONAL SERV	14,974	578	17,216	-	17,216
543000	REPAIR AND MAINTENANCE	37,083	19,047	40,554	-	40,554
553200	WEB-BASED SUBSCRIPTIONS AND LICENSES	412,765	82,596	185,906	-	185,906
556300	TUITION TO PRIVATE SOURCES	239,705	47,320	49,213	-	49,213
558000	TRAVEL-REGULAR PROGRAMS EMPS	59,519	53,536	65,640	-	65,640
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,928,081	1,363,267	2,938,607	-	2,938,607
561003	SUPPLIES BAND ALLOTMENT	15,421	14,261	54,831	-	54,831
561004	SUPPLIES CHORAL ALLOTMENT	9,725	2,824	12,347	-	12,347
561022	LOCAL EFFORT - VOCATIONAL	164,847	152,641	408,189	-	408,189
	INSTRUCTIONAL SUPPLIES	**2,882,120**	**1,736,070**	**3,772,503**	**-**	**3,772,503**
561200	PURCHASE OF COMPUTER SOFTWARE	3,289,495	3,218,401	2,507,054	-	2,507,054
561222	COMPUTER SOFTWARE VOCATIONAL	-	5,412	5,683	-	5,683
561500	EXPENDABLE EQUIPT UNDER $5000	572,865	675,706	713,099	-	713,099
561501	EXPEND EQUIPT UNDER $5000 ADA	79,926	67,892	89,589	-	89,589
561503	EXPENDABLE EQUIPT BAND	88,523	72,000	83,256	-	83,256
561522	EXPENDABLE EQUIPT VOCATIONAL	7,912	7,867	12,086	-	12,086
561600	EXPENDABLE EQUIPT COMPUTER	12,158	12,015	30,495	-	30,495
561622	EXPENDABLE EQUIPT COMPUTER VOC	2,126	3,805	3,995	-	3,995
	INSTRUCTIONAL EQUIPMENT	**4,053,005**	**4,063,098**	**3,445,257**	**-**	**3,445,257**
564000	DIGITAL ELECTRONIC TEXTBOOKS	1,397,535	115,250	-	-	-
564100	TEXTBOOKS-REGULAR ALLOTMENT	4,580,647	4,037,237	5,433,750	-	5,433,750
564200	BOOKS AND PERIODICALS	3,138	20,743	21,262	-	21,262
564222	BOOKS AND PERIODICALS VOCATIONAL	100	315	323	-	323
573000	EQUIPMENT OVER $5000	5,829	67,056	68,732	-	68,732
573022	EQUIPMENT-VOCATIONAL LOCAL	72,016	63,374	64,958	-	64,958
573422	COMPUTER EQUIPMENT VOCATIONAL	5,503	-	-	-	-
581000	DUES AND FEES/GA VIRTUAL SCHOOL/MTN ED	466,518	-	-	-	-
	INSTRUCTIONAL OTHER	**6,531,286**	**4,303,975**	**5,589,025**	**-**	**5,589,025**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 364,564,002**	**$ 395,034,393**	**$ 404,122,213**	**$ 13,025,519**	**$ 417,147,732**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 31,666	$ 18,312	$ 35,705	$ -	35,705
511405	SUBSTITUTE NURSES	71,223	43,503	23,175	-	23,175
514200	CLERICAL	270,848	290,465	323,795	10,301	334,096
514600	ATHLETICS PERSONNEL SUPPLEMENTS	1,555,865	2,171,309	2,171,309	55,704	2,227,013
514605	SALARIES EXTRA CURRICULUM SUPP.	48,280	46,000	46,000	-	46,000
516305	SALARIES SCHOOL NURSE	2,075,891	2,239,873	2,295,870	68,876	2,364,746
516306	SALARIES SCHOOL NURSE	201,988	211,451	231,412	6,773	238,185
516400	PHYSICAL THERAPIST	1,629,534	1,695,490	1,951,826	57,126	2,008,952
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	6,090,495	6,750,984	6,747,030	202,411	6,949,441
517101	STUDENT SUPPORT/RTI SUPPLEMENT	78,000	66,000	66,000	-	66,000
517400	SCHOOL PSYCHOLOGIST	2,611,109	2,739,025	2,797,703	81,884	2,879,587
517600	SCHOOL SOCIAL WORKER	360,176	558,199	513,771	15,037	528,808
519000	OTHER MANAGEMENT PERSONNEL	424,029	452,260	1,299,984	71,499	1,371,483
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	316,997	390,186	223,466	6,704	230,170
519900	CCSD SUPPLEMENTAL PAY	560,265	-	-	-	-
	TOTAL SALARIES	**16,326,366**	**17,673,057**	**18,727,046**	**576,315**	**19,303,361**
521000	MATCHING STATE HEALTH	2,439,723	3,475,740	3,655,755	212,265	3,868,020
522000	MATCHING FICA	963,162	1,101,930	1,161,077	35,732	1,196,809
522100	MATCHING MEDICARE	225,132	257,709	271,542	8,357	279,899
523000	MATCHING TEACHER RETIREMENT	3,087,849	3,574,203	4,103,096	126,271	4,229,367
529100	MATCHING LIFE INSURANCE	12,342	15,463	9,364	288	9,652
529200	MATCHING DENTAL INSURANCE	27,827	39,100	31,836	980	32,816
529300	MATCHING DISABILITY 1	11,186	13,863	13,109	403	13,512
529400	MATCHING DISABILITY 2	15,576	19,551	16,854	519	17,373
	TOTAL BENEFITS	**6,782,797**	**8,497,559**	**9,262,633**	**384,815**	**9,647,448**
530000	PURCHASED PROFESSIONAL SERVICE	353,218	400,000	259,590	-	259,590
543000	REPAIR AND MAINTENANCE	3,382	9,650	5,485	-	5,485
553000	COMMUNICATIONS, POSTAGE, UPS	15,484	13,650	13,685	-	13,685
553200	WEB-BASED SUBS AND LICENSES	80,987	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	31,625	25,974	34,619	-	34,619
561000	SUPPLIES	90,767	83,076	85,153	-	85,153
561200	PURCHASE OF COMPUTER SOFTWARE	94,212	120,670	111,915	-	111,915
561500	EXPENDABLE EQUIPT UNDER $5000	3,466	2,720	4,647	-	4,647
581000	DUES AND FEES	7,176	5,150	9,175	-	9,175
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**680,317**	**660,890**	**524,269**	**-**	**524,269**
TOTAL FUNCTION PUPIL SERVICES		**$ 23,789,480**	**$ 26,831,506**	**$ 28,513,948**	**$ 961,130**	**$ 29,475,078**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ -	$ -	$ -	$ -	$ -
511010	INSTRUCTIONAL LEAD STRATEGIST	3,184,655	3,373,591	3,371,338	101,145	3,472,483
511300	SUBSTITUTE FOR CERTIFIED EMPS	914	38,710	39,678	-	39,678
511600	PROFESSIONAL DEVELOP STIPENDS	2,555	20,000	2,500	-	2,500
514200	SALARIES-CLERICAL	1,499,633	1,584,472	1,712,413	51,373	1,763,786
516100	TECHNOLOGY SPECIALIST	1,610,051	1,725,486	1,768,623	53,059	1,821,682
517700	FAMILY SERVICES COORDINATOR	47,056	50,396	51,218	1,537	52,755
519000	SALARIES-OTHER MANAGEMENT	2,235,373	2,361,709	2,420,751	72,623	2,493,374
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,501,056	3,099,753	2,867,142	86,015	2,953,157
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	423,485	115,595	95,595	-	95,595
516100	OVERTIME/EXTRA HELP	-	-	-	-	-
	TOTAL SALARIES	**11,504,778**	**12,369,712**	**12,329,258**	**365,752**	**12,695,010**
521000	MATCHING STATE HEALTH	1,824,940	2,547,240	2,484,700	26,120	2,510,820
522000	MATCHING FICA	675,249	766,922	764,414	22,677	787,091
522100	MATCHING MEDICARE	157,921	179,361	178,774	5,303	184,077
523000	MATCHING TEACHER RETIREMENT	2,225,967	2,570,427	2,701,340	80,136	2,781,476
529100	MATCHING LIFE INSURANCE	8,880	10,762	10,803	320	11,123
529200	MATCHING DENTAL INSURANCE	22,082	27,213	27,124	805	27,929
529300	MATCHING DISABILITY 1	8,661	9,649	9,617	285	9,902
529400	MATCHING DISABILITY 2	11,102	13,606	13,562	402	13,964
	TOTAL BENEFITS	**4,934,802**	**6,125,180**	**6,190,334**	**136,048**	**6,326,382**
530000	PURCHASED PROF/TECH SERVICES	1,199,745	1,694,300	1,211,898	-	1,211,898
543000	REPAIR AND MAINT SERVICES	143,468	124,000	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	34,609	33,642	33,997	-	33,997
553200	WEB-BASED SUBS AND LICENSES	184,202	493,175	346,000	-	346,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	67,492	49,100	44,387	-	44,387
561000	SUPPLIES	177,170	286,006	285,395	-	285,395
561200	COMPUTER SOFTWARE	1,937,001	2,307,610	2,936,760	-	2,936,760
561500	EXPENDABLE EQUIPMENT UNDER $5000	515,982	21,297	22,352	-	22,352
561600	EXPENDABLE EQUIPMENT COMPUTER	10,166	7,500	-	-	-
564200	BOOKS AND PERIODICALS	245	500	-	-	-
573000	EQUIPMENT OVER $5000	-	-	-	-	-
581000	DUES AND FEES	549,868	58,165	54,800	-	54,800
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**4,819,948**	**5,075,295**	**4,935,589**	**-**	**4,935,589**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 21,259,528**	**$ 23,570,187**	**$ 23,455,181**	**$ 501,800**	**$ 23,956,981**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 492,339	$ 633,750	$ 640,088	$ -	$ 640,088
511600	PROFESSIONAL DEVELOP STIPENDS	48,930	51,500	52,015	-	52,015
519900	CCSD SUPPLEMENTAL PAY	14,000	-	-	-	-
	TOTAL SALARIES	**555,269**	**685,250**	**692,103**	**-**	**692,103**
522000	MATCHING FICA	34,829	42,486	42,910	-	42,910
522100	MATCHING MEDICARE	8,145	9,936	10,035	-	10,035
	TOTAL BENEFITS	**42,974**	**52,422**	**52,945**	**-**	**52,945**
530000	PURCHASED PROF/TECH SERVICES	35,523	34,111	34,452	-	34,452
558000	TRAVEL-REGULAR PROGRAMS EMPS	32,783	19,153	19,345	-	19,345
561000	SUPPLIES	3,996	940	949	-	949
564200	BOOKS AND PERIODICALS	20,330	-	-	-	-
581000	DUES AND FEES	52,700	32,012	32,332	-	32,332
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**145,332**	**86,216**	**87,078**	**-**	**87,078**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 743,575**	**$ 823,888**	**$ 832,126**	**$ -**	**$ 832,126**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 6,677	$ 12,300	$ 14,075	$ -	$ 14,075
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,488,097	3,693,854	3,752,681	112,580	3,865,261
519900	CCSD SUPPLEMENTAL PAY	186,000	-	-	-	-
	TOTAL SALARIES	**3,680,774**	**3,706,154**	**3,766,756**	**112,580**	**3,879,336**
521000	MATCHING HEALTH INSURANCE	663,580	781,440	823,680	58,500	882,180
522000	MATCHING SOCIAL SECURITY	215,771	229,782	233,539	6,980	240,519
522100	MATCHING MEDICARE	50,463	53,739	54,618	1,632	56,250
523000	MATCHING TEACHER RETIREMENT	699,249	769,144	825,296	24,666	849,962
529100	MATCHING LIFE INSURANCE	2,763	3,224	3,277	98	3,375
529200	MATCHING DENTAL INSURANCE	6,534	8,154	8,287	248	8,535
529300	MATCHING DISABILITY 1	2,890	2,891	2,938	88	3,026
529400	MATCHING DISABILITY 2	3,516	4,077	4,143	124	4,267
	TOTAL BENEFITS	**1,644,766**	**1,852,451**	**1,955,778**	**92,336**	**2,048,114**
530000	PURCHASED PROFESSIONAL SERVICE	-	-	-	-	-
543000	REPAIR AND MAINTENANCE	-	500	500	-	500
553200	WEB-BASED SUBS AND LICENSES	58,102	65,315	154,153	-	154,153
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	94,690	1,550	-	1,550
561000	LIBRARY SUPPLIES	84,015	1,645	71,839	-	71,839
561200	COMPUTER SOFTWARE	1,098	14,319	1,119	-	1,119
561501	EXPENDABLE EQUIPT UNDER $5000	29,985	52,494	15,025	-	15,025
564200	BOOKS AND PERIODICALS	416,167	416,496	406,903	-	406,903
573000	EQUIPMENT OVER $5000	8,012	8,995	4,915	-	4,915
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**597,379**	**654,454**	**656,004**	**-**	**656,004**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 5,922,919**	**$ 6,213,059**	**$ 6,378,538**	**$ 204,916**	**$ 6,583,454**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511100	SCHOOL BOARD MEMBERS (7) SALARIES	$ 86,400	$ 86,400	$ 86,400	$ -	$ 86,400
512100	GENERAL ADMINISTRATIVE SALARIES	2,296,237	2,311,492	2,183,837	-	2,183,837
514200	SALARIES-CLERICAL	89,129	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	22,000	-	-	-	-
	TOTAL SALARIES	**2,493,766**	**2,397,892**	**2,270,237**	**-**	**2,270,237**
520005	MATCHING VALIC CONTRIBUTION	17,710	45,188	19,588	-	19,588
521000	MATCHING HEALTH INSURANCE	223,326	386,050	415,360	56,580	471,940
522000	MATCHING SOCIAL SECURITY	121,407	148,669	140,755	-	140,755
522100	MATCHING MEDICARE	35,164	34,770	32,918	-	32,918
523000	MATCHING TEACHER RETIREMENT	385,293	480,328	497,409	-	497,409
529100	MATCHING LIFE INSURANCE	751	798	1,975	-	1,975
529200	MATCHING DENTAL INSURANCE	2,460	2,611	4,995	-	4,995
529300	MATCHING DISABILITY 1	1,124	1,174	1,771	-	1,771
529400	MATCHING DISABILITY 2	1,202	1,258	2,543	-	2,543
	TOTAL BENEFITS	**788,437**	**1,100,846**	**1,117,314**	**56,580**	**1,173,894**
530000	PURCHASED PROFESSIONAL SERVICE	74,699	77,900	90,385	-	90,385
534000	LEGAL SERVICES	419,742	545,572	431,198	-	431,198
543000	REPAIR AND MAINTENANCE SERVICES	-	275	-	-	-
552000	INSURANCE-FIDELITY BONDS	3,705	3,761	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	3,948	3,179	2,550	-	2,550
558000	TRAVEL-REGULAR PROGRAMS EMPS	11,628	5,280	4,222	-	4,222
558500	TRAVEL BOARD MEMBERS	1,670	3,000	1,959	-	1,959
561000	SUPPLIES S/W AND SPECIAL ALLOT	3,484	2,622	4,527	-	4,527
561500	EXPENDABLE EQUIPT UNDER $5000	2,434	2,111	2,880	-	2,880
564200	BOOKS AND PERIODICALS	-	250	225	-	225
581000	DUES AND FEES	237,252	236,580	239,286	-	239,286
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**758,562**	**880,530**	**777,232**	**-**	**777,232**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 4,040,765**	**$ 4,379,268**	**$ 4,164,783**	**$ 56,580**	**$ 4,221,363**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ -	$ -	$ -	$ -	$ -
511400	SUBSTITUTE FOR CLASSIFIED EMPS	4,804	9,000	5,650	-	5,650
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	11,793	7,750	9,460	-	9,460
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	108,030	97,285	92,025	-	92,025
513000	SALARY PRINCIPAL	4,930,888	5,289,361	5,302,542	159,077	5,461,619
513100	SALARIES ASSISTANT PRINCIPAL	9,706,485	10,522,210	10,114,635	303,439	10,418,074
514200	SALARIES - CLERICAL	6,779,004	7,265,474	7,563,233	226,897	7,790,130
514210	SALARIES-CLERICAL STUDENT	27,134	49,000	49,000	-	49,000
519100	SALARIES OTHER ADM. PERSONNEL	42,755	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	658,000	-	-	-	-
	TOTAL SALARIES	**22,268,893**	**23,240,080**	**23,136,545**	**689,413**	**23,825,958**
521000	MATCHING HEALTH INSURANCE	4,096,130	5,159,850	5,251,920	728,700	5,980,620
522000	MATCHING SOCIAL SECURITY	1,293,231	1,447,085	1,434,466	42,744	1,477,210
522100	MATCHING MEDICARE	302,449	322,854	335,480	9,996	345,476
523000	MATCHING TEACHER RETIREMENT	4,240,320	4,513,717	5,069,217	151,050	5,220,267
529100	MATCHING LIFE INSURANCE	18,169	20,306	20,129	600	20,729
529200	MATCHING DENTAL INSURANCE	50,569	48,985	50,900	1,517	52,417
529300	MATCHING DISABILITY 1	16,679	17,658	20,129	600	20,729
529400	MATCHING DISABILITY 2	21,912	24,550	25,450	758	26,208
	TOTAL BENEFITS	**10,039,459**	**11,555,005**	**12,207,691**	**935,965**	**13,143,656**
530000	PURCHASED PROFESSIONAL SERVICES	34,290	-	-	-	-
543000	REPAIR AND MAINTENANCE	-	5,392	-	-	-
544100	RENTAL	5,288	67,200	67,200	-	67,200
553000	COMMUNICATIONS, POSTAGE, UPS	98,964	115,295	103,065	-	103,065
553001	SCHOOL NEWSLETTER	13,100	45,000	39,000	-	39,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	1,927	2,363	2,422	-	2,422
561000	SUPPLIES	108,233	126,509	126,509	113,617	240,126
561001	SUPPLIES PRE SCHOOL	-	1,350	1,350	1,900	3,250
561500	EXPENDABLE EQUIPT UNDER $5000	7,439	6,189	4,344	-	4,344
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**269,241**	**369,298**	**343,890**	**115,517**	**459,407**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 32,577,593**	**$ 35,164,383**	**$ 35,688,126**	**$ 1,740,895**	**$ 37,429,021**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	$ -	$ 38,500	$ 27,500	$ -	$ 27,500
514200	SALARIES-CLERICAL	675,322	718,456	598,100	17,945	616,045
518103	SALARIES-WAREHOUSE	428,544	468,524	486,233	14,587	500,820
519000	SALARIES-SUPERVISORS	874,492	1,024,744	1,055,486	-	1,055,486
519900	CCSD SUPPLEMENTAL PAY	53,000	-	-	-	-
	TOTAL SALARIES	**2,031,358**	**2,250,224**	**2,167,319**	**32,532**	**2,199,851**
520009	RETIREMENT-EMP. CONTRIBUTION	560	2,597	2,740	-	2,740
521000	MATCHING HEALTH INSURANCE	332,645	432,900	511,920	98,820	610,740
522000	MATCHING SOCIAL SECURITY	118,305	139,514	134,374	2,017	136,391
522100	MATCHING MEDICARE	27,668	32,628	31,426	472	31,898
523000	MATCHING TEACHER RETIREMENT	357,540	459,596	474,860	7,128	481,988
527000	ON BEHALF PAYMENTS	16,390	17,271	17,703	531	18,234
529100	MATCHING LIFE INSURANCE	1,874	1,957	1,886	28	1,914
529200	MATCHING DENTAL INSURANCE	5,018	4,951	4,768	72	4,840
529300	MATCHING DISABILITY 1	1,518	1,755	1,691	25	1,716
529400	MATCHING DISABILITY 2	2,289	2,475	2,427	36	2,463
	TOTAL BENEFITS	**863,807**	**1,095,644**	**1,183,795**	**109,129**	**1,292,924**
530000	PURCHASED PROFESSIONAL SERVICES	205,736	193,677	183,993	-	183,993
543000	REPAIR AND MAINTENANCE	-	500	250	-	250
553000	COMMUNICATIONS, POSTAGE, UPS	10,454	10,620	10,912	-	10,912
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	141,704	146,553	162,750	-	162,750
558000	TRAVEL-REGULAR PROGRAMS EMPS	17,013	3,820	3,925	-	3,925
561000	SUPPLIES	8,627	14,077	5,422	-	5,422
561200	COMPUTER SOFTWARE	378,067	397,542	352,800	-	352,800
561500	EXPENDABLE EQUIPT UNDER $5000	3,057	2,707	2,781	-	2,781
564200	BOOKS AND PERIODICALS	134	200	-	-	-
581000	DUES AND FEES	153,239	139,211	145,500	-	145,500
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**918,031**	**908,907**	**868,333**	**-**	**868,333**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 3,813,196**	**$ 4,254,775**	**$ 4,219,447**	**$ 141,661**	**$ 4,361,108**

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, grounds and custodial services.

OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	$ 9,286	$ -	$ 132,480	$ -	$ 132,480
514200	SALARIES-CLERICAL	779,292	818,637	668,646	20,059	688,705
518101	SALARIES-MAINTENANCE PERSONNEL	2,622,433	2,851,130	2,775,833	83,275	2,859,108
518102	SALARIES-SECURITY PERSONNEL	1,424,560	1,745,068	-	-	-
518600	SALARIES-CUSTODIAL PERSONNEL	1,320,379	9,623,701	6,909,420	207,286	7,116,706
519000	SALARIES-SUPERVISORS	1,012,949	2,849,805	1,164,372	-	1,164,372
519002	SALARIES-OVERTIME / EXTRA HELP	-	22,000	84,500	-	84,500
519100	SALARIES OTHER ADM. PERSONNEL	308,607	1,114,837	1,936,417	-	1,936,417
519900	CCSD SUPPLEMENTAL PAY	182,000	-	-	-	-
	TOTAL SALARIES	**7,659,506**	**19,025,178**	**13,671,668**	**310,620**	**13,982,288**
520009	CONTRIBUTORY RETIREMENT (PSE)	22,522	2,136	99,774	-	99,774
521000	MATCHING HEALTH INSURANCE	1,246,000	2,808,240	3,632,640	258,000	3,890,640
522000	MATCHING SOCIAL SECURITY	448,794	1,179,561	847,643	19,258	866,901
522100	MATCHING MEDICARE	108,740	275,865	198,239	4,504	202,743
523000	MATCHING TEACHER RETIREMENT	1,148,148	1,899,125	1,481,609	22,640	1,504,249
527000	ON BEHALF PAYMENTS	120,884	162,560	166,624	-	166,624
529100	MATCHING LIFE INSURANCE	7,282	16,552	11,894	270	12,164
529200	MATCHING DENTAL INSURANCE	17,896	41,855	30,351	690	31,041
529300	MATCHING DISABILITY 1	5,491	14,840	10,664	242	10,906
529400	MATCHING DISABILITY 2	8,875	20,928	15,312	348	15,660
	TOTAL BENEFITS	**3,134,632**	**6,421,662**	**6,494,750**	**305,952**	**6,800,702**
530000	PURCHASED PROFESSIONAL SERVICE	9,483,346	2,514,545	3,120,545	-	3,120,545
541000	WATER, SEWER AND CLEANING SERVICES	4,015,136	1,532,633	1,292,633	-	1,292,633
543000	REPAIRS AND MAINTENANCE	9,525,628	8,747,843	-	-	-
543001	CUSTODIAL SUPPLIES	7,535	1,182,000	1,325,958	-	1,325,958
553000	COMMUNICATIONS, POSTAGE, UPS	62,220	58,785	37,313	-	37,313
553200	WEB BASED SUBSCRIPTIONS & LICENSE	200	1,800	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	17,920	20,500	12,220	-	12,220
561000	OFFICE SUPPLIES	38,961	34,582	26,985	-	26,985
561012	UNIFORMS	44,287	18,250	14,044	-	14,044
561200	PURCHASE OF COMPUTER SOFTWARE	193,931	184,788	120,094	-	120,094
561500	EXPENDABLE EQUIPT UNDER $5000	639,973	536,735	564,708	-	564,708
561600	EXPENDABLE EQUIPT COMPUTER	6,189	5,000	-	-	-
562000	NATURAL GAS, GAS AND FUEL	571,538	684,397	667,616	-	667,616
562001	ELECTRICITY	7,350,726	7,085,427	7,798,384	-	7,798,384
573000	EQUIPMENT OVER $5000	1,703,081	1,620,000	-	-	-
581000	DUES AND FEES STAFF DEV.	15,657	150,365	21,631	-	21,631
581001	DUES AND FEES SECURITY	68,891	70,500	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**33,745,219**	**24,448,150**	**15,002,131**	**-**	**15,002,131**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 44,539,357**	**$ 49,894,990**	**$ 35,168,549**	**$ 616,572**	**$ 35,785,121**

SCHOOL SAFETY AND SECURITY--FUNCTION 2660

Function 2600 includes activities concerned with maintaining a safe and secure environment for students and staff. Includes costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. **This function is new in FY 2024-25.**

OBJECT NUMBER	ACCOUNT NAME	FY 2023-24 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
514200	SALARIES-CLERICAL	$ -	$ -	$ 130,995	$ 3,930	$ 134,925
518200	SALARIES-CERTIFIED LAW ENFORCEMENT	-	-	1,933,597	58,008	1,991,605
518200	SALARIES-OVERTIME / EXTRA HELP	-	-	15,036	-	15,036
518300	SALARIES-SAFETY AND SECURITY	-	-	156,800	4,704	161,504
519100	SALARIES OTHER ADM. PERSONNEL	-	-	110,250	-	110,250
	TOTAL SALARIES	**-**	**-**	**2,346,678**	**66,642**	**2,413,320**
521000	MATCHING HEALTH INSURANCE	-	-	696,960	120,780	817,740
522000	MATCHING SOCIAL SECURITY	-	-	145,494	4,132	149,626
522100	MATCHING MEDICARE	-	-	34,027	966	34,993
523000	MATCHING TEACHER RETIREMENT	-	-	514,157	14,601	528,758
529100	MATCHING LIFE INSURANCE	-	-	2,042	58	2,100
529200	MATCHING DENTAL INSURANCE	-	-	5,210	148	5,358
529300	MATCHING DISABILITY 1	-	-	1,830	52	1,882
529400	MATCHING DISABILITY 2	-	-	2,628	75	2,703
	TOTAL BENEFITS	**-**	**-**	**1,402,348**	**140,812**	**1,543,160**
530000	PURCHASED PROFESSIONAL SERVICE	-	-	12,030	-	12,030
533201	FINGERPRINTING SERVICES	-	-	68,745	-	68,745
543000	REPAIRS AND MAINTENANCE	-	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	-	-	21,350	-	21,350
553200	WEB BASED SUBSCRIPTIONS & LICENSE	-	-	1,550	-	1,550
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	5,340	-	5,340
561000	OFFICE SUPPLIES	-	-	4,260	-	4,260
561200	PURCHASE OF COMPUTER SOFTWARE	-	-	58,000	-	58,000
561500	EXPENDABLE EQUIPT UNDER $5000 (STATE GR)	-	-	-	-	-
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-	-
573000	EQUIPMENT OVER $5000	-	-	-	-	-
581000	DUES AND FEES	-	-	61,800	-	61,800
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**-**	**-**	**233,075**	**-**	**233,075**
TOTAL FUNCTION SCHOOL SAFETY AND SECURITY		**$ -**	**$ -**	**$ 3,982,101**	**$ 207,454**	**$ 4,189,555**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 118,774	$ 52,300	$ 53,869	$ -	$ 53,869
514200	CLERICAL	332,819	356,419	396,368	11,891	408,259
518000	SALARIES BUS DRIVERS	10,002,117	10,271,354	10,528,138	315,844	10,843,982
518001	SALARIES-FIELD TRIPS	90,471	52,500	53,813	-	53,813
518005	SALARIES-DRIVER TRAINING	133,689	80,000	93,475	-	93,475
518007	SALARIES-BUS SAFETY	27,305	24,000	25,960	-	25,960
518009	EXTRA TRIPS HS ALLOTMENT	155,110	209,750	209,750	-	209,750
518010	SALARIES-HS PLAYOFFS	14,506	18,000	18,000	-	18,000
518023	SALARIES-BUS DRIVERS SUMMER SCH.	-	-	-	-	-
518029	SALARIES 4H PARTNERSHIP	2,251	925	-	-	-
518034	SALARIES SPECIAL OLYMPICS	226	1,500	-	-	-
518100	SALARIES-OTHER TRANS. PERS.	612,937	644,672	659,905	19,798	679,703
518106	SALARIES-BUS AIDES	863,098	862,118	905,763	27,173	932,936
518109	SALARIES OF MECHANICS	1,235,796	1,312,483	1,411,441	42,343	1,453,784
518110	SALARIES SPECIAL SERVICES	2,286	4,624	10,525	-	10,525
519000	SALARIES-SUPERVISORS	502,330	558,592	568,907	-	568,907
519900	CCSD SUPPLEMENTAL PAY	942,000	-	-	-	-
	TOTAL SALARIES	**15,035,715**	**14,449,237**	**14,935,914**	**417,049**	**15,352,963**
520009	RETIREMENT-EMPLOYER CONTRIB.	147,556	181,404	190,225	-	190,225
521000	MATCHING HEALTH INSURANCE	4,789,890	6,151,000	7,015,200	1,354,200	8,369,400
522000	MATCHING SOCIAL SECURITY	821,858	895,852	926,027	25,857	951,884
522100	MATCHING MEDICARE	192,209	209,514	216,571	6,047	222,618
523000	MATCHING TEACHER RETIREMENT	531,562	596,836	665,324	16,221	681,545
527000	ON BEHALF PAYMENTS	421,491	388,772	388,772	-	388,772
529100	MATCHING LIFE INSURANCE	13,673	12,571	13,087	365	13,452
529200	MATCHING DENTAL INSURANCE	71,299	31,789	32,859	918	33,777
529300	MATCHING DISABILITY 1	8,581	11,270	11,680	326	12,006
529400	MATCHING DISABILITY 2	15,361	15,894	16,728	467	17,195
	TOTAL BENEFITS	**7,013,480**	**8,494,902**	**9,476,473**	**1,404,401**	**10,880,874**
530000	PURCHASED PROFESSIONAL SERV.	-	1,500	-	-	-
530003	TRANSPORTATION MOUs	5,852	5,000	1,253	-	1,253
530011	CONTRACTED SERVICES	132,013	91,865	91,856	-	91,856
530013	CONTRACTED SERVICES WRECKER	89,543	57,800	75,000	-	75,000
530015	UNIFORM RENTALS	9,932	11,695	9,736	-	9,736
530017	GRAVEL	-	1,000	725	-	725
530021	TYLERTECH SUPPORT	17,250	750	11,854	-	11,854
533200	DRUG TESTS	17,304	17,750	16,465	-	16,465
533400	PHYSICALS-BUS DRIVERS	29,416	30,780	30,236	-	30,236
	TOTAL PURCHASED SERVICES	**301,310**	**218,140**	**237,125**	**-**	**237,125**
543000	REPAIR AND MAINTENANCE	694	3,000	725	-	725
543003	CHEMICALS AND SOLVENTS	10,277	7,050	7,786	-	7,786
543004	VEHICLE REPAIRS & MAINT.	889,352	900,000	957,570	-	957,570
543007	SHOP SUPPLIES	6,224	7,875	6,730	-	6,730
543008	TIRES AND RELATED PRODUCTS SERVICE	146,041	316,200	236,387	-	236,387
544200	RENTAL OF EQUIPMENT AND VEHICLES	52,708	59,125	52,736	-	52,736
551900	STUDENT TRANSP PUFR OTHER	8,750	8,750	8,750	-	8,750
553000	COMMUNICATIONS, POSTAGE, UPS	6,373	10,215	7,340	-	7,340
553003	RADIOS	71,699	92,500	125,000	-	125,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,119	9,000	4,592	-	4,592
561000	SUPPLIES	14,405	15,000	15,000	-	15,000
561014	RECOGNITION PROGRAM	4,576	6,000	6,000	-	6,000
561200	COMPUTER SOFTWARE	165,525	245,000	1,257,350	-	1,257,350
561500	EXPENDABLE EQUIPT UNDER $5000	88,095	92,500	94,813	-	94,813
561507	TOOL ALLOTMENT	10,010	12,500	12,500	-	12,500
561600	EXPENDABLE COMPUTER EQUIPMENT	3,094	-	-	-	-
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,290,562	2,694,500	2,434,273	-	2,434,273
562003	LUBRICANTS AND FLUIDS	60,358	82,000	84,050	-	84,050
573000	PURCHASE EQUIPMENT >$5000	35,793	35,000	17,635	-	17,635
573200	PURCHASE OR LEASE BUSES	3,482,185	4,500,000	-	-	-
581000	DUES AND FEES	57,073	65,000	65,000	-	65,000
	SUPPLIES/EQUIPMENT/OTHER	**7,407,913**	**9,161,215**	**5,394,237**	**-**	**5,394,237**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 29,758,418**	**$ 32,323,494**	**$ 30,043,749**	**$ 1,821,450**	**$ 31,865,199**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
511400	SUBSTITUTES	$ 6,693	$ 8,500	$ 9,000	$ -	$ 9,000
514200	SALARIES-CLERICAL	464,023	493,881	506,228	15,187	521,415
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	914,474	979,406	1,053,554	-	1,053,554
519100	SALARIES-OTHER ADMIN PERSONNEL	221,515	337,846	351,951	-	351,951
519900	CCSD SUPPLEMENTAL PAY	42,500	-	-	-	-
	TOTAL SALARIES	**1,649,205**	**1,819,633**	**1,920,733**	**15,187**	**1,935,920**
521000	MATCHING HEALTH INSURANCE	235,695	296,460	359,040	55,740	414,780
522000	MATCHING FICA	96,208	112,817	119,085	942	120,027
522100	MATCHING MEDICARE	22,500	26,384	27,851	220	28,071
523000	MATCHING TEACHER RETIREMENT	313,936	376,354	420,833	3,327	424,160
527000	ON BEHALF PAYMENTS	4,582	25,409	25,409	25,409	50,818
529100	MATCHING LIFE INSURANCE	1,327	1,583	1,671	13	1,684
529200	MATCHING DENTAL INSURANCE	3,241	4,004	4,226	33	4,259
529300	MATCHING DISABILITY 1	1,185	1,419	1,498	12	1,510
529400	MATCHING DISABILITY 2	1,639	2,002	2,113	17	2,130
529500	MATCHING CONTRIB HEALTH CLUBS	3,176	2,977	3,098	-	3,098
	TOTAL BENEFITS	**683,489**	**849,409**	**964,824**	**85,713**	**1,050,537**
530000	PURCHASED PROFESSIONAL SERVICE	2,916,270	3,742,880	4,006,240	-	4,006,240
543000	REPAIR AND MAINTENANCE	-	475	225	-	225
553000	COMMUNICATIONS, POSTAGE, UPS	7,840	10,954	7,535	-	7,535
558000	TRAVEL	11,150	28,660	10,050	-	10,050
561000	SUPPLIES	6,319	17,150	10,670	-	10,670
561054	SUPPLIES PRINT SHOP	5,831	5,142	5,271	-	5,271
561200	COMPUTER SOFTWARE	450,090	581,847	508,502	-	508,502
561500	EXPENDABLE EQUIPT UNDER $5000	10,095	5,795	4,356	-	4,356
564200	BOOKS AND PERIODICALS	-	100	-	-	-
581000	DUES AND FEES	72,809	47,700	43,735	-	43,735
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**3,480,404**	**4,440,703**	**4,596,584**	**-**	**4,596,584**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 5,813,098**	**$ 7,109,745**	**$ 7,482,141**	**$ 100,900**	**$ 7,583,041**

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 ACTUAL EXPENDITURES	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 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	220,528	208,408	213,618	-	213,618
	TOTAL BENEFITS	**243,687**	**208,408**	**213,618**	**-**	**213,618**
TOTAL FUNCTION SCHOOL NUTRITION PROGRAM		**$ 546,687**	**$ 208,408**	**$ 213,618**	**$ -**	**$ 213,618**

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 ACTUAL	FY 2024-25 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2025-26 PROPOSED BUDGET
453000	PROCEEDS FROM SALE OF ASSETS	$ 1,393,400	$ 162,342	$ 492,803	$ -	$ 492,803
593000	TRANSFER TO OTHER FUNDS	(26,933,996)	(8,505,731)	(2,109,217)	-	(2,109,217)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (25,540,596)**	**$ (8,343,389)**	**$ (1,616,414)**	**$ -**	**$ (1,616,414)**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2025-26 BUDGET

TOTAL REVENUE					
	ACCOUNT NAME	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
TOTAL	STATE REVENUE	$ 279,540,086	$ 280,769,870	$ 282,004,555	$ 283,244,167
TOTAL	FEDERAL REVENUE	217,661	217,661	217,661	217,661
TOTAL	LOCAL REVENUE	338,937,835	351,547,394	361,562,588	378,321,579
TOTAL REVENUE		618,695,583	632,534,925	643,784,805	661,783,407
TOTAL EXPENSES		616,627,569	630,103,857	642,762,817	659,550,850
REVENUES OVER EXPENSES		$ 2,068,014	$ 2,431,068	$ 1,021,988	$ 2,232,557

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2025-26 BUDGET

STATE REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
431200/220	DIRECT INST. COST	$ 305,469,110	$ 306,996,455	$ 308,531,437	$ 310,074,095
431200/220	MEDIA CENTER PROGRAM	7,137,438	7,208,812	7,280,900	7,353,709
431200/220	STAFF DEV. PROGRAMS	1,367,752	1,381,430	1,395,244	1,409,196
431200/220	20 DAYS ADDITIONAL INSTRUCT.	2,119,178	2,140,370	2,161,773	2,183,391
431200/220	INDIRECT COST	32,481,024	32,805,835	33,133,893	33,465,232
431200/220	SUB-TOTAL	**348,574,502**	**350,532,901**	**352,503,248**	**354,485,623**
431250	PUPIL TRANSPORTATION	11,107,124	11,162,660	11,218,473	11,274,566
431250	NURSING	1,012,451	1,022,576	1,032,802	1,043,130
431400	LOCAL FAIR SHARE	(87,285,871)	(88,158,729)	(89,040,317)	(89,930,720)
431210/230	MID-TERM ADJUSTMENT	-	-	-	-
431240	AUSTERITY REDUCTION	-	-	-	-
TOTAL STATE QBE FUNDING		**273,408,207**	**274,559,408**	**275,714,206**	**276,872,599**
2620/438000	STATE PRESCHOOL GRANT	1,203,381	1,215,415	1,227,569	1,239,845
439120/30	ON BEHALF PAYMENTS	863,208	889,104	915,777	943,251
438000	OTHER STATE FUNDS	4,065,290	4,105,943	4,147,003	4,188,473
TOTAL OTHER STATE FUNDING		**6,131,880**	**6,210,463**	**6,290,349**	**6,371,568**
TOTAL STATE REVENUE		**$ 279,540,086**	**$ 280,769,870**	**$ 282,004,555**	**$ 283,244,167**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2025-26 BUDGET

FEDERAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 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 2025-26 BUDGET

LOCAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
411100	AD VALOREM TAXES	$ 299,769,179	$ 311,759,946	$ 321,112,744	$ 337,168,382
411100	P/Y PROPERTY TAXES	1,639,679	1,664,274	1,689,238	1,714,577
411900	INTANGIBLE TAX	5,293,867	5,505,622	5,725,847	5,954,881
411100	MOTOR VEHICLE TAXES	947,507	805,381	684,574	581,888
411900	REAL ESTATE TRANSFER TAX	2,842,483	2,956,183	3,074,430	3,197,407
411100	TITLE AD VAL TAX (VEHICLES)	24,815,683	25,187,918	25,565,737	25,949,223
411100	MOBILE HOMES	196,376	176,739	159,065	143,158
TOTAL TAXES		**335,504,774**	**348,056,062**	**358,011,634**	**374,709,515**
413500	TUITION SUMMER SCHOOL	131,663	131,663	131,663	131,663
413501	TUITION NIGHT SCHOOL	-	-	-	-
413505	TUITION-E COURSES	17,041	17,467	17,903	18,351
TOTAL TUITION/TESTING		**148,704**	**149,130**	**149,566**	**150,014**
419100	RENTAL OF PROPERTY	191,272	196,054	200,955	205,979
419900	INDIRECT COST RECOVERIES	1,100	1,200	1,200	1,200
419950	OTHER LOCAL REVENUES	866,830	888,501	910,713	933,481
419957	SCHOOL REIMB SAL AND TRANS	1,176,940	1,206,363	1,236,522	1,267,435
419953	INVENTORY ADJUSTMENT	18,075	18,346	18,621	18,901
419954	FINGER PRINTS/BADGES	63,895	65,493	67,130	68,808
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	966,245	966,245	966,245	966,245
TOTAL OTHER		**3,284,358**	**3,342,202**	**3,401,388**	**3,462,050**
TOTAL LOCAL REVENUE		**$ 338,937,835**	**$ 351,547,394**	**$ 361,562,588**	**$ 378,321,579**

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2025-26 BUDGET

TOTAL EXPENSE					
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
1000	INSTRUCTIONAL SERVICES	$ 426,665,580	$ 431,356,128	$ 438,857,291	$ 450,068,190
2100	PUPIL SERVICES	30,521,148	31,285,008	32,068,112	32,870,947
2210	IMP. OF INSTRUCTIONAL SERVICES	25,147,865	25,873,734	26,620,715	27,389,426
2213	INSTRUCTIONAL STAFF TRAINING	840,448	848,852	857,341	865,914
2220	EDUCATIONAL MEDIA SERVICES	6,520,253	6,684,243	6,852,372	7,024,746
2300	GENERAL ADMINISTRATION	4,084,132	4,200,845	4,320,990	4,444,667
2400	SCHOOL ADMINISTRATION	38,089,519	39,042,035	40,015,499	41,013,305
2500	SUPPORT SERVICES - BUSINESS	4,212,296	4,347,440	4,487,154	4,631,603
2600	MAINTENANCE & OPERATION OF PLANT	38,250,352	39,387,513	40,560,062	41,770,786
2660	SCHOOL SAFETY & SECURITY	4,261,044	4,389,668	4,522,201	4,658,764
2700	STUDENT TRANSPORTATION SERVICES	30,081,383	34,487,746	35,145,465	36,093,752
2800	SUPPORT SERVICES - CENTRAL	7,734,590	7,976,211	8,225,571	8,482,954
3100	SCHOOL NUTRITION PROGRAM	218,959	224,433	230,043	235,795
TOTAL EXPENSE ALL FUNCTIONS		**$ 616,627,569**	**$ 630,103,857**	**$ 642,762,817**	**$ 659,550,850**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 230,774,070	$ 236,543,422	$ 241,274,290	$ 247,306,147
511003	HS EVENING SCHOOL TEACHER SALARIES	-	-	-	-
511050	SUMMER SCHOOL	-	-	-	-
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,163,320	3,194,953	3,226,903	3,259,172
511400	SUBSTITUTE FOR CLASSIFIED EMPS	139,770	143,264	146,846	150,517
511500	EXTENDED DAY HS TEACHER	143,580	147,169	150,849	154,620
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,627,549	1,643,825	1,660,263	1,676,866
511700	SALARY EXTENDED YEAR	21,989	22,539	23,103	23,680
511800	ART, MUSIC, PE	10,485,901	10,748,048	11,016,749	11,292,168
514000	SALARIES AIDES AND PARAPROS	11,113,660	11,391,501	11,676,289	11,968,196
514500	INTERPRETERS	390,416	400,177	410,181	420,436
516100	TECHNOLOGY SPECIALIST	1,818,464	1,863,925	1,910,524	1,958,287
517200	ELEMENTARY COUNSELOR	3,975,407	4,074,792	4,176,662	4,281,079
517300	SECONDARY COUNSELOR	4,839,287	4,960,270	5,084,276	5,211,383
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	654,530	670,893	687,666	704,857
	TOTAL SALARIES	**269,147,944**	**275,804,779**	**281,444,600**	**288,407,408**
521000	MATCHING STATE HEALTH	61,904,027	63,435,099	64,732,258	66,333,704
522000	MATCHING FICA	16,687,173	17,099,896	17,449,565	17,881,259
522100	MATCHING MEDICARE	3,902,645	3,999,169	4,080,947	4,181,907
523000	MATCHING TEACHER RETIREMENT	57,853,735	56,241,699	57,401,973	58,837,023
529100	MATCHING LIFE INSURANCE	234,221	240,076	246,078	252,230
529200	MATCHING DENTAL INSURANCE	592,282	607,089	622,266	637,823
529300	MATCHING DISABILITY 1	209,991	215,240	220,622	226,137
529400	MATCHING DISABILITY 2	296,141	303,544	311,133	318,911
	TOTAL BENEFITS	**141,680,214**	**142,141,814**	**145,064,842**	**148,668,994**
530000	PURCHASED PROFESSIONAL SERV	17,905	18,621	19,366	20,140
543000	REPAIR AND MAINTENANCE	42,176	43,863	45,618	47,442
553000	WEB-BASED SUBSCRIPTIONS AND LICENSES	193,342	201,076	209,119	217,484
556300	TUITION TO PRIVATE SOURCES	51,182	53,229	55,358	57,572
558000	TRAVEL-REGULAR PROGRAMS EMPS	68,266	70,996	73,836	76,790
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,967,993	2,997,673	3,012,661	3,012,661
561003	SUPPLIES BAND ALLOTMENT	57,024	59,305	61,677	64,145
561004	SUPPLIES CHORAL ALLOTMENT	12,841	13,355	13,889	14,444
561022	LOCAL EFFORT - VOCATIONAL	424,517	441,497	459,157	477,523
561050	SUPPLIES-SUMMER SCHOOL	-	-	-	-
	INSTRUCTIONAL SUPPLIES	**3,835,245**	**3,899,615**	**3,950,681**	**3,988,202**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
561200	PURCHASE OF COMPUTER SOFTWARE	2,632,407	2,764,027	2,902,228	3,047,340
561222	COMPUTER SOFTWARE VOCATIONAL	5,967	6,266	6,579	6,908
561500	EXPENDABLE EQUIPT UNDER $5000	730,926	749,200	767,930	787,128
561501	EXPEND EQUIPT UNDER $5000 ADA	91,829	94,124	96,478	98,889
561503	EXPENDABLE EQUIPT BAND	85,337	87,471	89,658	91,899
561522	EXPENDABLE EQUIPT VOCATIONAL	12,388	12,698	13,015	13,341
561600	EXPENDABLE EQUIPT COMPUTER	31,257	32,039	32,840	33,661
561622	EXPENDABLE EQUIPT COMPUTER VOC	4,095	4,197	4,302	4,410
	INSTRUCTIONAL EQUIPMENT	**3,594,207**	**3,750,021**	**3,913,029**	**4,083,575**
564100	TEXTBOOKS-REGULAR ALLOTMENT	8,248,813	5,596,763	4,316,924	4,748,616
564200	BOOKS AND PERIODICALS	21,794	22,338	22,897	23,469
564222	BOOKS AND PERIODICALS VOCATIONAL	331	339	348	357
573000	PURCHASE EQUIPMENT >$5000	70,450	72,212	74,017	75,867
573022	EQUIPMENT-VOCATIONAL LOCAL	66,582	68,246	69,953	71,701
	INSTRUCTIONAL OTHER	**8,407,970**	**5,759,898**	**4,484,138**	**4,920,011**
TOTAL FUNCTION INSTRUCTIONAL SERVICES		**$ 426,665,580**	**$ 431,356,128**	**$ 438,857,291**	**$ 450,068,190**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERT.	$ 36,598	$ 37,513	$ 38,450	$ 39,412
511405	SUBSTITUTE NURSES	23,754	24,348	24,957	25,581
514200	CLERICAL	342,448	351,010	359,785	368,779
514600	ATHLETICS PERSONNEL SUPPLEMENTS	2,282,688	2,339,756	2,398,249	2,458,206
514605	SALARIES EXTRA CURRICULUM SUPP.	47,150	48,329	49,537	50,775
516305	SALARIES SCHOOL NURSE	2,423,865	2,484,461	2,546,573	2,610,237
516306	SALARIES SCHOOL NURSE	244,140	250,243	256,499	262,912
516400	PHYSICAL THERAPIST	2,059,176	2,110,655	2,163,422	2,217,507
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	7,123,177	7,301,256	7,483,788	7,670,883
517101	STUDENT SUPPORT/RTI SUPPLEMENT	67,650	69,341	71,075	72,852
517400	SCHOOL PSYCHOLOGIST	2,951,577	3,025,366	3,101,000	3,178,525
517600	SCHOOL SOCIAL WORKER	542,028	555,579	569,468	583,705
519000	OTHER MANAGEMENT PERSONNEL	1,405,770	1,440,914	1,476,937	1,513,861
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	235,924	241,822	247,868	254,065
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	TOTAL SALARIES	**19,785,945**	**20,280,594**	**20,787,608**	**21,307,299**
521000	MATCHING STATE HEALTH	4,532,838	4,644,134	4,758,212	4,875,142
522000	MATCHING FICA	1,226,729	1,257,397	1,288,832	1,321,053
522100	MATCHING MEDICARE	286,896	294,069	301,420	308,956
523000	MATCHING TEACHER RETIREMENT	4,075,123	4,177,001	4,281,426	4,388,462
529100	MATCHING LIFE INSURANCE	9,893	10,141	10,394	10,654
529200	MATCHING DENTAL INSURANCE	33,636	34,477	35,339	36,223
529300	MATCHING DISABILITY 1	13,850	14,196	14,551	14,915
529400	MATCHING DISABILITY 2	17,807	18,253	18,709	19,177
	PUPIL SERVICE BENEFITS	**10,196,772**	**10,449,666**	**10,708,883**	**10,974,580**
530000	PURCHASED PROFESSIONAL SERVICE	266,080	272,732	279,550	286,539
543000	REPAIR AND MAINTENANCE	5,622	5,763	5,907	6,054
553000	COMMUNICATIONS, POSTAGE, UPS	14,027	14,378	14,737	15,106
558000	TRAVEL-REGULAR PROGRAMS EMPS	35,484	36,372	37,281	38,213
561000	SUPPLIES	87,282	89,464	91,700	93,993
561200	PURCHASE OF COMPUTER SOFTWARE	117,511	123,386	129,556	136,033
561500	EXPENDABLE EQUIPT UNDER $5000	3,250	3,250	3,250	3,250
581000	DUES AND FEES	9,175	9,404	9,639	9,880
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**538,431**	**554,748**	**571,620**	**589,069**
TOTAL FUNCTION PUPIL SERVICES		**$ 30,521,148**	**$ 31,285,008**	**$ 32,068,112**	**$ 32,870,947**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	$ 1,000	$ 1,000	$ 1,000	$ 1,000
511010	INSTRUCTIONAL LEAD STRATEGIST	3,576,657	3,683,957	3,794,476	3,908,310
511300	SUBSTITUTE FOR CERTIFIED EMPS	40,670	41,686	42,729	43,797
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	2,500	2,500	2,500	2,500
514200	SALARIES-CLERICAL	1,816,700	1,871,201	1,927,337	1,985,157
516100	TECHNOLOGY SPECIALIST	1,876,332	1,932,622	1,990,601	2,050,319
517700	FAMILY SERVICES COORD	54,338	55,968	57,647	59,376
519000	SALARIES-OTHER MANAGEMENT	2,568,175	2,645,220	2,724,577	2,806,314
519100	SALARIES-INSTRUCTIONAL SUPERVISION	3,041,752	3,133,004	3,226,994	3,323,804
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	97,985	100,434	102,945	105,519
	OVERTIME/EXTRA HELP	-	-	-	-
	IMP. INST. SERVICES SALARIES	**13,076,109**	**13,467,594**	**13,870,806**	**14,286,097**
521000	MATCHING STATE HEALTH	3,260,289	3,356,007	3,454,592	3,556,131
522000	MATCHING FICA	810,719	834,991	859,990	885,738
522100	MATCHING MEDICARE	189,604	195,280	201,127	207,148
523000	MATCHING TEACHER RETIREMENT	2,687,676	2,768,306	2,851,355	2,936,896
529100	MATCHING LIFE INSURANCE	11,401	11,686	11,978	12,278
529200	MATCHING DENTAL INSURANCE	28,627	29,343	30,076	30,828
529300	MATCHING DISABILITY 1	10,150	10,403	10,663	10,930
529400	MATCHING DISABILITY 2	14,313	14,671	15,038	15,414
	IMP.INST.SERVICES BENEFITS	**7,012,777**	**7,220,687**	**7,434,820**	**7,655,362**
530000	PURCHASED PROF/TECH SERVICES	1,242,195	1,273,250	1,305,082	1,337,709
543000	REPAIR AND MAINT SERVICES	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	34,847	35,718	36,611	37,526
553200	WEB-BASED SUBS AND LICENSES	354,650	363,516	372,604	381,919
558000	TRAVEL-REGULAR PROGRAMS EMPS	45,497	46,634	47,800	48,995
561000	SUPPLIES	292,530	299,843	307,339	315,023
561200	COMPUTER SOFTWARE	3,010,179	3,085,433	3,162,569	3,241,634
561500	EXPENDABLE EQUIPT UNDER $5000	22,911	23,484	24,071	24,672
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-
564200	BOOKS AND PERIODICALS	-	-	-	-
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-
581000	DUES AND FEES	56,170	57,574	59,014	60,489
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**5,058,979**	**5,185,453**	**5,315,090**	**5,447,967**
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		**$ 25,147,865**	**$ 25,873,734**	**$ 26,620,715**	**$ 27,389,426**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 646,488	$ 652,953	$ 659,483	$ 666,078
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	52,535	53,061	53,591	54,127
519099	SALARIES-STAFF DEVELOPMENT	-	-	-	-
	TOTAL SALARIES	**699,024**	**706,014**	**713,074**	**720,205**
522000	MATCHING FICA	43,339	43,773	44,211	44,653
522100	MATCHING MEDICARE	10,136	10,237	10,340	10,443
	TOTAL BENEFITS	**53,475**	**54,010**	**54,550**	**55,096**
530000	PURCHASED PROF/TECH SERVICES	34,797	35,145	35,496	35,851
553000	COMMUNICATIONS, POSTAGE, UPS	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	19,538	19,733	19,931	20,130
561000	SUPPLIES	959	968	978	988
581000	DUES AND FEES	32,655	32,982	33,312	33,645
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**87,949**	**88,828**	**89,717**	**90,614**
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		**$ 840,448**	**$ 848,852**	**$ 857,341**	**$ 865,914**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511300	SUBS-CERTIFIED EMPS	$ 14,779	$ 15,518	$ 16,294	$ 17,108
511400	SUBS-CLASSIFIED EMPS	-	-	-	-
514200	SALARIES-CLERICAL	-	-	-	-
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,961,893	4,060,940	4,162,463	4,266,525
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	EDUCATIONAL MEDIA SALARIES	**3,976,671**	**4,076,458**	**4,178,757**	**4,283,633**
521000	MATCHING HEALTH INSURANCE	753,579	772,489	791,874	811,748
522000	MATCHING SOCIAL SECURITY	246,554	252,740	259,083	265,585
522100	MATCHING MEDICARE	57,662	59,109	60,592	62,113
523000	MATCHING TEACHER RETIREMENT	791,586	811,376	831,660	852,452
529100	MATCHING LIFE INSURANCE	3,459	3,546	3,635	3,725
529200	MATCHING DENTAL INSURANCE	8,748	8,967	9,191	9,421
529300	MATCHING DISABILITY 1	3,102	3,179	3,259	3,340
529400	MATCHING DISABILITY 2	4,374	4,483	4,595	4,710
	EDUCATIONAL MEDIA BENEFITS	**1,869,064**	**1,915,889**	**1,963,889**	**2,013,095**
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	158,392	162,748	167,224	171,822
558000	TRAVEL-REGULAR PROGRAMS EMPS	1,593	1,636	1,681	1,728
561000	LIBRARY S/M-SYSTEM WIDE	73,815	75,844	77,930	80,073
561200	COMPUTER SOFTWARE	1,141	1,164	1,187	1,211
561501	EXPENDABLE EQUIPMENT	15,438	15,863	16,299	16,747
564200	BOOKS AND PERIODICALS	417,076	427,502	438,190	449,145
573000	PURCHASE EQUIPMENT >$5000	4,989	5,064	5,140	5,217
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**674,518**	**691,897**	**709,726**	**728,018**
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		**$ 6,520,253**	**$ 6,684,243**	**$ 6,852,372**	**$ 7,024,746**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
512100	CENTRAL OFFICE STAFF SALARIES	$ 2,249,352	$ 2,316,833	$ 2,386,338	$ 2,457,928
511100	SCHOOL BOARD MEMBERS SALARIES	86,400	86,400	86,400	86,400
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	GENERAL ADMINISTRATION SALARIES	**2,335,752**	**2,403,233**	**2,472,738**	**2,544,328**
520005	MATCHING VALIC CONTRIBUTION	20,176	20,781	21,404	22,046
521000	MATCHING HEALTH INSURANCE	290,136	298,509	307,133	316,016
522000	MATCHING SOCIAL SECURITY	144,817	149,000	153,310	157,748
522100	MATCHING MEDICARE	33,868	34,847	35,855	36,893
523000	MATCHING TEACHER RETIREMENT	449,421	462,903	476,790	491,094
529100	MATCHING LIFE INSURANCE	2,034	2,095	2,158	2,223
529200	MATCHING DENTAL INSURANCE	5,145	5,299	5,458	5,622
529300	MATCHING DISABILITY 1	1,824	1,879	1,935	1,993
529400	MATCHING DISABILITY 2	2,619	2,698	2,779	2,862
	GENERAL ADMIN. BENEFITS	**950,040**	**978,012**	**1,006,822**	**1,036,498**
530000	PURCHASED PROFESSIONAL SERVICE	92,871	95,425	98,049	100,745
534000	LEGAL SERVICES	443,056	455,240	467,759	480,622
543000	REPAIR AND MAINTENANCE SERVICES	400	400	400	400
552000	INSURANCE-FIDELITY BONDS	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	2,620	2,692	2,766	2,842
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,328	4,436	4,547	4,660
558500	TRAVEL BOARD MEMBERS	2,013	2,068	2,125	2,184
561000	SUPPLIES S/W AND SPECIAL ALLOT	4,618	4,710	4,804	4,900
561500	EXPENDABLE EQUIPT UNDER $5000	2,938	2,996	3,056	3,117
564200	BOOKS AND PERIODICALS	230	234	239	244
581000	FEES AND DUES	245,268	251,400	257,685	264,127
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**798,340**	**819,601**	**841,430**	**863,842**
TOTAL FUNCTION GENERAL ADMINISTRATION		**$ 4,084,132**	**$ 4,200,845**	**$ 4,320,990**	**$ 4,444,667**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	$ 1,750	$ 1,750	$ 1,750	$ 1,750
511400	SUBSTITUTE FOR CLASSIFIED EMPS	9,250	9,250	9,250	9,250
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	9,744	10,036	10,337	10,647
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	94,786	97,629	100,558	103,575
513000	SALARY PRINCIPAL	5,598,159	5,738,113	5,881,566	6,028,605
513100	SALARIES ASSISTANT PRINCIPAL	10,678,526	10,945,489	11,219,126	11,499,604
514200	SALARIES - CLERICAL	7,984,883	8,184,505	8,389,118	8,598,846
514210	SALARIES-CLERICAL STUDENT	50,225	51,481	52,768	54,087
519100	SALARIES OTHER ADM. PERSONNEL	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SCHOOL ADMINISTRATION SALARIES	**24,427,323**	**25,038,254**	**25,664,474**	**26,306,365**
521000	MATCHING HEALTH INSURANCE	6,155,685	6,309,640	6,467,447	6,629,204
522000	MATCHING SOCIAL SECURITY	1,514,494	1,552,372	1,591,197	1,630,995
522100	MATCHING MEDICARE	354,196	363,055	372,135	381,442
523000	MATCHING TEACHER RETIREMENT	5,041,554	5,167,593	5,296,783	5,429,202
529100	MATCHING LIFE INSURANCE	21,247	21,778	22,323	22,881
529200	MATCHING DENTAL INSURANCE	53,727	55,071	56,447	57,859
529300	MATCHING DISABILITY 1	21,247	21,778	22,323	22,881
529400	MATCHING DISABILITY 2	26,863	27,535	28,223	28,929
	SCHOOL ADMINISTRATION BENEFIT	**13,189,015**	**13,518,821**	**13,856,878**	**14,203,392**
543000	REPAIR AND MAINTENANCE	-	-	-	-
544100	RENTAL	72,200	75,000	75,000	75,000
553000	COMMUNICATIONS, POSTAGE, UPS	104,611	106,180	107,773	109,389
553001	SCHOOL NEWSLETTER	39,975	40,974	41,999	43,049
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,483	2,545	2,608	2,673
561000	SUPPLIES	246,129	252,282	258,589	265,054
561001	SUPPLIES PRE SCHOOL	3,331	3,415	3,500	3,587
561500	EXPENDABLE EQUIPT UNDER $5000	4,453	4,564	4,678	4,795
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**473,182**	**484,960**	**494,147**	**503,548**
TOTAL FUNCTION SCHOOL ADMINISTRATION		**$ 38,089,519**	**$ 39,042,035**	**$ 40,015,499**	**$ 41,013,305**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	$ 30,000	$ 30,000	$ 30,000	$ 30,000
514200	SALARIES-CLERICAL	634,526	653,562	673,169	693,364
518103	SALARIES-WAREHOUSE	515,845	531,320	547,260	563,677
519000	SALARIES-ACCOUNTING STAFF	1,087,151	1,119,765	1,153,358	1,187,959
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	BUSINESS SERVICES SALARIES	**2,267,522**	**2,334,647**	**2,403,787**	**2,475,000**
520009	RETIREMENT-EMP. CONTRIBUTION	2,822	2,907	2,994	3,084
521000	MATCHING HEALTH INSURANCE	368,472	379,380	390,615	402,188
522000	MATCHING SOCIAL SECURITY	140,586	144,748	149,035	153,450
522100	MATCHING MEDICARE	32,879	33,852	34,855	35,888
523000	MATCHING TEACHER RETIREMENT	464,957	478,906	493,273	508,071
527000	ON BEHALF PAYMENTS	18,781	19,344	19,925	20,523
529100	MATCHING LIFE INSURANCE	1,971	2,031	2,091	2,154
529200	MATCHING DENTAL INSURANCE	4,985	5,135	5,289	5,447
529300	MATCHING DISABILITY 1	1,767	1,821	1,875	1,931
529400	MATCHING DISABILITY 2	2,537	2,613	2,691	2,772
	BUSINESS SERVICES BENEFITS	**1,039,759**	**1,070,736**	**1,102,643**	**1,135,508**
530000	PURCHASED PROFESSIONAL SERVICES	189,513	194,724	200,079	205,581
543000	REPAIR AND MAINTENANCE	751	751	751	751
553000	COMMUNICATIONS, POSTAGE, UPS	11,212	11,520	11,837	12,163
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	170,888	179,432	188,403	197,824
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,033	4,144	4,258	4,375
561000	SUPPLIES	5,571	5,724	5,882	6,043
561500	EXPENDABLE EQUIPT UNDER $5000	2,857	2,936	3,017	3,100
561200	COMPUTER SOFTWARE	370,440	388,962	408,410	428,831
564200	BOOKS AND PERIODICALS	250	250	250	250
573000	PURCHASE EQUIPMENT >$5000	-	-	-	-
581000	DUES AND FEES	149,501	153,613	157,837	162,177
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**905,016**	**942,056**	**980,724**	**1,021,095**
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		**$ 4,212,296**	**$ 4,347,440**	**$ 4,487,154**	**$ 4,631,603**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511400	SUBSTITUE FOR CLASSIFIED EMPS	$ 136,454	$ 140,548	$ 144,764	$ 149,107
514200	SALARIES-CLERICAL	688,705	688,705	688,705	688,705
518101	SALARIES-MAINTENANCE PERSONNEL	2,930,586	3,003,850	3,078,947	3,155,920
518102	SALARIES-SECURITY PERSONNEL	-	-	-	-
518600	SALARIES-CUSTODIAL PERSONNEL	7,294,624	7,476,989	7,663,914	7,855,512
519000	SALARIES-SUPERVISORS	1,199,303	1,235,282	1,272,341	1,310,511
519002	SALARIES- EXTRA HELP	10,000	10,000	10,000	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	1,994,510	2,054,345	2,115,975	2,179,454
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SALARIES-OPERATION AND MAINT.	**14,254,181**	**14,609,720**	**14,974,646**	**15,349,210**
520009	CONTRIBUTORY RETIREMENT (PSE)	102,767	105,850	109,026	112,297
521000	MATCHING HEALTH INSURANCE	4,160,640	4,368,672	4,587,106	4,816,461
522000	MATCHING SOCIAL SECURITY	883,759	905,803	928,428	951,651
522100	MATCHING MEDICARE	206,686	211,841	217,132	222,564
523000	MATCHING TEACHER RETIREMENT	2,545,482	2,606,929	2,669,954	2,734,597
527000	ON BEHALF PAYMENTS	380,587	390,080	399,823	409,824
529100	MATCHING LIFE INSURANCE	12,499	12,842	13,195	13,558
529200	MATCHING DENTAL INSURANCE	31,895	32,772	33,673	34,599
529300	MATCHING DISABILITY 1	11,206	11,514	11,831	12,156
529400	MATCHING DISABILITY 2	16,091	16,533	16,988	17,455
	OPERATION AND MAINT. BENEFITS	**8,351,610**	**8,662,835**	**8,987,155**	**9,325,161**
530000	PURCHASED PROFESSIONAL SERVICE	3,229,764	3,342,806	3,459,804	3,580,897
541000	WATER, SEWER AND CLEANING SVCS	1,324,949	1,358,073	1,392,024	1,426,825
543000	REPAIR AND MAINTENANCE	-	-	-	-
543001	CUSTODIAL SUPPLIES	1,362,422	1,399,888	1,438,385	1,477,941
553000	COMMUNICATIONS, POSTAGE, UPS	38,339	39,393	40,477	41,590
553200	WEB BASED SUBSCRIPTIONS	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	12,556	12,901	13,256	13,621
561000	OFFICE SUPPLIES	27,727	28,490	29,273	30,078
561012	UNIFORMS	14,430	14,827	15,235	15,654
561200	PURCHASE OF COMPUTER SOFTWARE	126,099	132,404	139,024	145,975
561500	EXPENDABLE EQUIPT UNDER $5000	580,237	596,194	612,589	629,436
561600	EXPENDABLE EQUIPT COMPUTER	7,500	9,000	9,000	9,000
562000	NATURAL GAS, GAS AND FUEL	685,975	704,840	724,223	744,139
562001	ELECTRICITY	8,032,336	8,273,306	8,521,505	8,777,150
573000	EQUIPMENT OVER $5000	180,000	180,000	180,000	180,000
581000	DUES AND FEES STAFF DEV.	22,226	22,837	23,465	24,110
581001	DUES AND FEES SECURITY	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**15,644,560**	**16,114,958**	**16,598,260**	**17,096,415**
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		**$ 38,250,352**	**$ 39,387,513**	**$ 40,560,062**	**$ 41,770,786**

SCHOOL SAFETY AND SECURITY--FUNCTION 2660

Function 2660 includes activities concerned with maintaining a safe and secure environment for students and staff. Includes costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. **This function is new in FY 2024-25.**

STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
514200	SALARIES-CLERICAL	138,973	143,142	147,436	151,859
518200	SALARIES-CERTIFIED LAW ENFORCEMENT	2,051,353	2,112,894	2,176,281	2,241,569
518200	SALARIES-OVERTIME / EXTRA HELP	15,487	15,952	16,430	16,923
518300	SALARIES-SAFETY AND SECURITY	166,349	171,340	176,480	181,774
519100	SALARIES OTHER ADM. PERSONNEL	113,558	116,964	120,473	124,087
	TOTAL SALARIES	**2,485,719.60**	**2,560,291.19**	**2,637,099.92**	**2,716,212.92**
521000	MATCHING HEALTH INSURANCE	842,659	867,939	893,977	920,796
522000	MATCHING SOCIAL SECURITY	154,115	158,738	163,500	168,405
522100	MATCHING MEDICARE	36,043	37,124	38,238	39,385
523000	MATCHING TEACHER RETIREMENT	489,292	503,971	519,090	534,662
529100	MATCHING LIFE INSURANCE	2,153	2,206	2,261	2,318
529200	MATCHING DENTAL INSURANCE	5,492	5,629	5,770	5,914
529300	MATCHING DISABILITY 1	1,929	1,977	2,027	2,077
529400	MATCHING DISABILITY 2	2,771	2,840	2,911	2,984
	TOTAL BENEFITS	**1,534,452.36**	**1,580,424.21**	**1,627,773.67**	**1,676,542.03**
530000	PURCHASED PROFESSIONAL SERVICE	12,391	12,763	13,146	13,540
533201	FINGERPRINTING SERVICES	70,807	72,932	75,120	77,373
543000	REPAIRS AND MAINTENANCE	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	21,937	22,540	23,160	23,797
553200	WEB BASED SUBSCRIPTIONS & LICENSE	1,628	1,709	1,794	1,884
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,487	5,638	5,793	5,952
561000	OFFICE SUPPLIES	4,377	4,498	4,621	4,748
561200	PURCHASE OF COMPUTER SOFTWARE	60,900	63,945	67,142	70,499
561500	EXPENDABLE EQUIPT UNDER $5000 (STATE GR)	-	-	-	-
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-
573000	EQUIPMENT OVER $5000	-	-	-	-
581000	DUES AND FEES	63,345	64,929	66,552	68,216
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**240,871.88**	**248,952.35**	**257,327.67**	**266,009.54**
TOTAL FUNCTION SCHOOL SAFETY AND SECURITY		**$ 4,261,043.83**	**$ 4,389,667.75**	**$ 4,522,201.26**	**$ 4,658,764.49**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511400	SALARIES-SUBS CLASS. EMP	$ 55,216	$ 56,596	$ 58,011	$ 59,461
514200	CLERICAL	420,507	433,122	446,116	459,499
518000	SALARIES BUS DRIVERS	11,115,082	11,392,959	11,677,783	11,969,727
518001	SALARIES-FIELD TRIPS	55,158	56,537	57,951	59,399
518005	SALARIES-DRIVER TRAINING	67,550	70,000	70,000	70,000
518007	SALARIES-BUS SAFETY	22,000	24,000	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.	696,696	714,113	731,966	750,265
518106	SALARIES-BUS AIDES	956,259	980,166	1,004,670	1,029,787
518109	SALARIES OF MECHANICS	1,490,129	1,527,382	1,565,566	1,604,706
518110	SALARIES SPECIAL SERVICES	11,051	11,604	12,184	12,793
519000	SALARIES-SUPERVISORS	585,974	603,553	621,660	640,310
	TRANSPORTATION- SALARIES	**15,709,371**	**16,103,782**	**16,503,656**	**16,913,697**
520009	RETIREMENT-EMPLOYER CONTRIB.	194,981	199,855	204,852	209,973
521000	MATCHING HEALTH INSURANCE	6,167,499	6,322,345	6,479,335	6,640,318
522000	MATCHING SOCIAL SECURITY	973,981	998,434	1,023,227	1,048,649
522100	MATCHING MEDICARE	227,786	233,505	239,303	245,249
523000	MATCHING TEACHER RETIREMENT	638,022	654,978	672,389	690,265
527000	ON BEHALF PAYMENTS/FITNESS	398,491	408,454	418,665	429,132
529100	MATCHING LIFE INSURANCE	13,788	14,133	14,486	14,848
529200	MATCHING DENTAL INSURANCE	34,621	35,487	36,374	37,283
529300	MATCHING DISABILITY 1	12,306	12,614	12,929	13,252
529400	MATCHING DISABILITY 2	17,625	18,065	18,517	18,980
	TRANSPORTATION BENEFITS	**8,679,101**	**8,897,870**	**9,120,077**	**9,347,949**
530000	PURCHASED PROFESSIONAL SERV.	-	-	-	-
530003	TRANSPORTATION MOUs	1,378	1,516	1,668	1,835
530011	CONTRACTED SERVICES	94,152	96,506	98,919	101,392
530013	CONTRACTED SERVICES WRECKER	76,500	78,030	79,591	81,182
530015	UNIFORM RENTALS	9,979	10,229	10,485	10,747
530017	GRAVEL	743	762	781	800
530021	TYLERTECH SUPPORT	12,447	13,069	13,722	14,409
533200	DRUG TESTS	16,877	17,299	17,731	18,174
533400	PHYSICALS-BUS DRIVERS	30,992	31,767	32,561	33,375
	TRANSPORTATION OUTSIDE SERV.	**243,068**	**249,177**	**255,457**	**261,914**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
543000	REPAIR AND MAINTENANCE	743	762	781	800
543003	CHEMICALS AND SOLVENTS	7,981	8,180	8,385	8,594
543004	VEHICLE REPAIRS & MAINT.	981,509	1,006,047	1,031,198	1,056,978
543007	SHOP SUPPLIES	6,898	7,071	7,247	7,429
543008	TIRES AND RELATED PRODUCTS SERVICE	242,297	248,354	254,563	260,927
544200	RENTAL OF EQUIPMENT AND VEHICLES	54,054	55,406	56,791	58,211
551900	STUDENT TRANSP PUFR OTHER	8,969	9,193	9,423	9,658
553000	COMMUNICATIONS, POSTAGE, UPS	7,524	7,712	7,904	8,102
553003	RADIOS	-	131,250	-	137,813
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,707	4,824	4,945	5,069
561000	SUPPLIES	15,375	15,759	16,153	16,557
561014	RECOGNITION PROGRAM	6,150	6,304	6,461	6,623
561200	COMPUTER SOFTWARE	1,320,218	1,386,228	1,455,540	1,528,317
561500	EXPENDABLE EQUIPT UNDER $5000	97,183	99,613	102,103	104,656
561507	TOOL ALLOTMENT	13,000	13,500	13,500	13,500
561600	EXPENDABLE COMPUTER EQUIPMENT	2,500	2,500	2,500	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,482,958	2,532,618	2,583,270	2,634,935
562003	LUBRICANTS AND FLUIDS	86,151	88,305	90,513	92,775
573000	PURCHASE EQUIPMENT >$5000	45,000	45,000	45,000	45,000
573200	PURCHASE OR LEASE BUSES	-	3,500,000	3,500,000	3,500,000
581000	DUES AND FEES	66,625	68,291	69,998	71,748
	SUPPLIES/EQUIPMENT/OTHER	**5,449,842**	**9,236,916**	**9,266,275**	**9,570,192**
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		**$ 30,081,383**	**$ 34,487,746**	**$ 35,145,465**	**$ 36,093,752**

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 2026-27 PROJECTED BUDGET	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET
511400	SUBSTITUTES	$ 9,500	$ 9,500	$ 9,500	$ 9,500
514200	SALARIES-CLERICAL	537,057	553,169	569,764	586,857
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	1,085,161	1,117,715	1,151,247	1,185,784
519100	SALARIES-OTHER ADMIN PERSONNEL	362,510	373,385	384,586	396,124
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	CENTRAL SUPPORT SALARIES	**1,994,228**	**2,053,769**	**2,115,098**	**2,178,265**
521000	MATCHING HEALTH INSURANCE	381,296	392,681	404,407	416,484
522000	MATCHING FICA	123,642	127,334	131,136	135,052
522100	MATCHING MEDICARE	28,916	29,780	30,669	31,585
523000	MATCHING TEACHER RETIREMENT	396,549	408,445	420,698	433,319
527000	ON BEHALF PAYMENTS	52,088	53,391	54,725	56,094
529100	MATCHING LIFE INSURANCE	1,726	1,769	1,813	1,859
529200	MATCHING DENTAL INSURANCE	4,376	4,496	4,620	4,747
529300	MATCHING DISABILITY 1	1,548	1,586	1,626	1,667
529400	MATCHING DISABILITY 2	2,183	2,238	2,294	2,351
529500	MATCHING CONTRIB HEALTH CLUBS	3,175	3,255	3,336	3,420
	CENTRAL SUPPORT BENEFITS	**995,500**	**1,024,975**	**1,055,325**	**1,086,578**
530000	PURCHASED PROFESSIONAL SERVICE	4,126,427	4,250,220	4,377,727	4,509,058
543000	REPAIR AND MAINTENANCE	500	525	525	525
553000	COMMUNICATIONS, POSTAGE, UPS	7,723	7,916	8,114	8,317
558000	TRAVEL	10,301	10,559	10,823	11,093
561000	SUPPLIES	10,937	11,210	11,490	11,778
561054	SUPPLIES PRINT SHOP	5,403	5,538	5,676	5,818
561200	COMPUTER SOFTWARE	533,927	560,623	588,655	618,087
561500	EXPENDABLE EQUIPT UNDER $5000	4,465	4,577	4,691	4,808
564200	BOOKS AND PERIODICALS	350	350	350	350
581000	DUES AND FEES	44,828	45,949	47,098	48,275
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	**4,744,862**	**4,897,467**	**5,055,149**	**5,218,111**
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		**$ 7,734,590**	**$ 7,976,211**	**$ 8,225,571**	**$ 8,482,954**

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 2026-27 PROJECTED BUDGET**	**FY 2027-28 PROJECTED BUDGET**	**FY 2028-29 PROJECTED BUDGET**	**FY 2029-30 PROJECTED BUDGET**
527000	ON BEHALF PAYMENTS	$ 218,959	$ 224,433	$ 230,043	$ 235,795
	TOTAL BENEFITS	**218,959**	**224,433**	**230,043**	**235,795**
TOTAL FUNCTION SCHOOL NUTRITION		**$ 218,959**	**$ 224,433**	**$ 230,043**	**$ 235,795**

SCHOOL BOARD MEMBERS

Janet Read Welch, School Board Chair
Patsy Jordan, School Board Vice-Chair
Chance Beam
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