



Agenda Request Form

Meeting Date	Agenda Item Number
March 19, 2026	Action Item 1

Title
 Superintendent's Recommended FY2027 Tentative Budget and Ad Valorem Property Tax Millage Rate

Requested Action
 School Board Consideration and Tabling of Superintendent's Recommendation for Approval of the FY2027 Tentative Budget and Ad Valorem Tax Millage Rate

Summary Explanation and Background

The Superintendent's Recommended Tentative Budget for the FY2027 provides a detailed plan for next year's operation of the School District and addresses the Key Priorities emerging from the activities and listening sessions as the Superintendent of Schools, as well as the recommendations of School Board Members, recommendations of the Extended Cabinet and the fiscal, programmatic and operational impact of legislation anticipated in the 2026 session of the General Assembly.

At this School Board meeting, the Superintendent recommends that the School Board table the Superintendent's recommended FY2027 Tentative Budget in order to receive public input and advertise, as required by Georgia Statute. Then, at regularly scheduled April 23, 2026 School Board Meeting, after three public hearings (April 2, 2026 at 11:30 a.m.; April 16, 2026 at 11:30 a.m., and April 16, 2026 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, adopt the Annual Budget and set the Ad Valorem property tax millage rate for FY2027.

Financial Impact
 The financial impact is total budgeted expenditures from all funds of \$820,217,282 for FY2027

Exhibits: (List)	Enter URL below
Superintendent's Recommended FY2027 Tentative Budget	https://www.cherokeek12.net/post

Source of Additional Information	Open URL
Mary Elizabeth Davis, PhD	770.479.1871
Kenneth Owen	770.479.1871



Cherokee
County
School
District

FY2027 BUDGET

MARY ELIZABETH DAVIS, PHD
SUPERINTENDENT

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EXECUTIVE SUMMARY SUPERINTENDENT'S FY2027 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 presentation to the School Board for consideration and adoption prior to the end of the current fiscal year, June 30, 2026.

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 2026 session of the Georgia General Assembly. The Key Priorities are all tied to Elevating Excellence for over 40,000 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 FY27 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 the 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 FY27 Budget has been developed with a focus on:

1. Invest in resources as close to students as possible

- Increase school based allotments (+2 Speech Language Pathologists, +3 teachers on special assignment, +1 occupational therapist, +1 teacher of the deaf and hard of hearing)
- Implement 1:1 student learning devices at the Middle School level

- Improve technology infrastructure to support Middle School student learning
 - Invest in a customized learning tool for reading and math intervention and enrichment
 - Invest in a K-12 Balanced Assessment System
 - Continue 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 (+\$10.6M local expense)
 - Increase support staff salaries by 3% in addition to the longevity step increase (+\$5.9M local expense)
 - Increase the hourly rate for all Bus Drivers and Paraprofessionals serving in Self-Contained classrooms
 - Increase the daily and hourly rate for Paraprofessional substitutes
 - Increase Administrative Staff on the District Organizational Chart salaries by 3%
 - Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for all employees (+\$9.4M local expense)
 - Continue administering the Third-Party personnel survey
- 3. Invest in resources to advance school safety & security**
- Increase in Campus Crossing Guards (+5)
 - Increase in School Custodians (+4)
 - Institute Cybersecurity improvements
- 4. Invest in the future for Cherokee County students by being excellent stewards of public funds**
- Continue to shed redundant, duplicative and/or non-aligned programs and materials (\$5M cumulative total over 2 years)
 - Leverage current operations and systems to make the best and most efficient use of existing resources
 - Internal Auditor designation based on House bill 845 (\$718k local expense)

The balanced budget prepared for FY27 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:

- Right-Sizing Personnel and Allocating School-Based Funds to Reflect 1,287 Fewer Students

- Utilizing New Revenues from Stop Arm Cameras and the Governor’s Safety and Security Grant to Improve Enhancements in School Police and Safety and Security
- Central office reductions by an additional \$1.3M
- Re-aligning an additional \$6.8M from the general operating budget to other eligible sources (i.e. grants, Ed-SPLOST)

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**
 - K-2 Reading skills progression and assessment
 - K-12 Balanced Assessment System
 - Reading intervention plan developed by each school
 - Middle School 1:1 student learning devices
 - Acquire a customized learning tool for reading and math intervention and enrichment
- 2. Elevate the Excellence in effective School Board-Superintendent Governance**
 - Advance teacher and employee compensation
 - New policy for grading and placement (promotion/retention)
 - New policy for 1:1 student learning devices (Chromebook) in classroom instruction
 - Third-Party personnel survey
 - Develop a long-range strategic plan
- 3. Elevate the Excellence in the district’s coordination of goals, systems, and processes**
 - Improve clarity in ES code of conduct and behavior supports
 - Consolidation of communication tools
 - Update school safety maps for agency coordination as required by law
 - Deploy school bus stop-arm cameras
- 4. Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices**
 - Publish Key Performance Indicators for district operations

- Finalize standard asset manual
- Acquire a new transportation routing software and bus locator app (12-18 months)

Student Achievement Goals

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

CONCLUSION

The Superintendent’s Recommended FY2027 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 19, 2026, 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 FY2027 Budget and set the 2027 millage rate at its April 23, 2026 School Board Meeting.

SCHOOL BOARD MEMBERS



Pictured from Left to Right: Kelly Poole (*District 1*), Chance Beam (*District 3*), Robert Rechsteiner (*District 4*), Patsy Jordan (*District 2 and Vice Chair*), Janet Read Welch (*School Board Chair, Superintendent*), Mary Elizabeth Davis, Erin Ragsdale (*District 5*) and Dr. Susan Padgett-Harrison (*District 6*).

Janet Read Welch
School Board Chair

Patsy Jordan
Vice-Chair, District 2

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 2026-27

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

Tyler Gwynn, Chief of Staff

Dr. Joshua Heath, Chief Academics & Accountability Officer

Barbara P. Jacoby, Chief Communications Officer

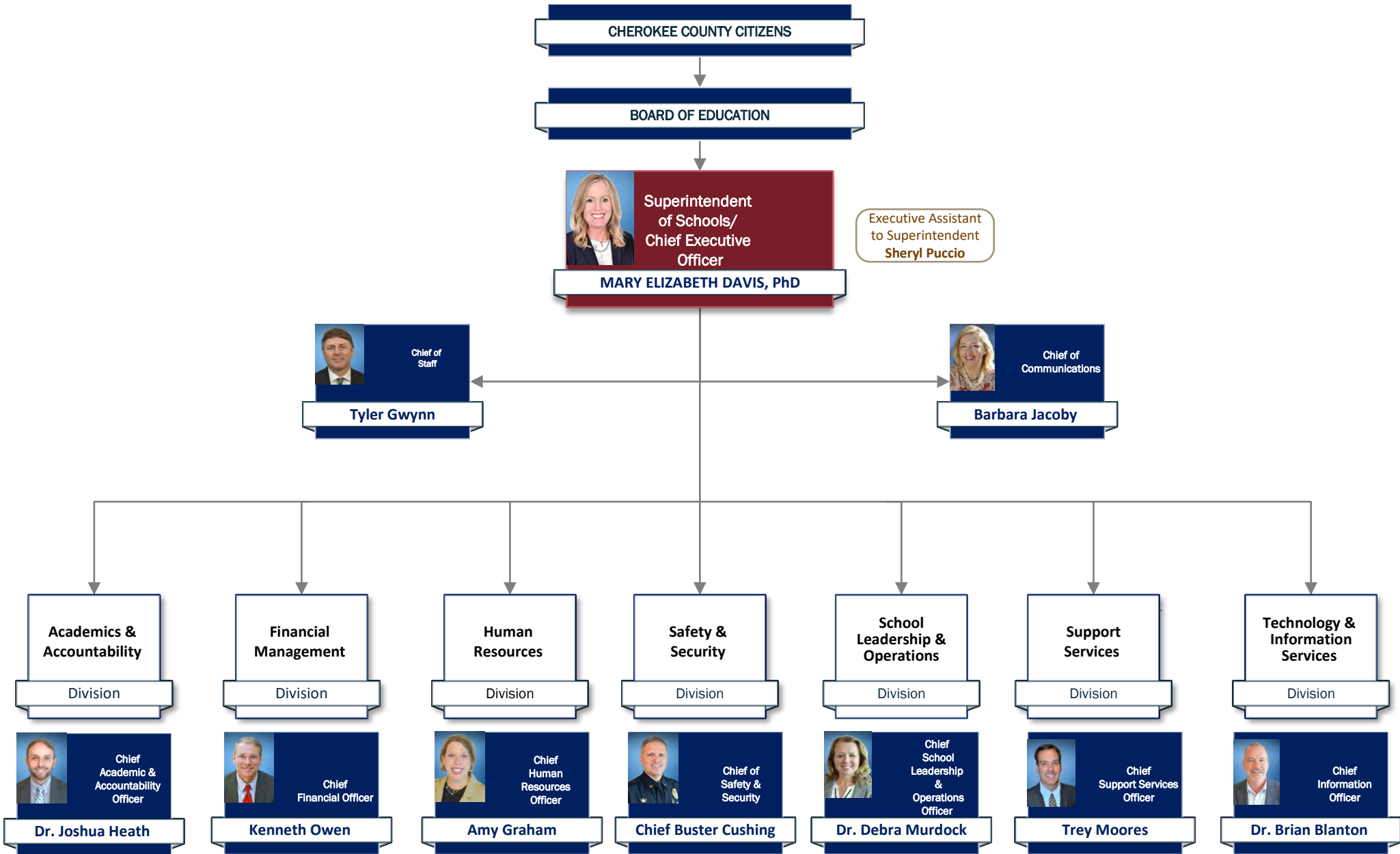
Trey Moores, Chief Support Services Officer

Dr. Debra Murdock, Chief Operations Officer

Kenneth Owen, Chief Financial Officer

Sheryl Puccio, Administrative Assistant to the Superintendent

SY2025-26 CCSD Organizational Chart of Divisions



FY2027 SCHOOL BOARD MEMBER PRIORITIES

- Begin process to reconstitute Cherokee HS North facility to Canton Elementary School.
- Conduct a districtwide review to identify cost savings.
- Continue debt reduction at current millage rate while maintaining existing class sizes.
- Continue enhancing Fine Arts programs with supplies, equipment, and publication of events and performances.
- Continue to audit and invest in high quality educational resources for the district.
- Continue to evaluate and offer competitive compensation packages for all CCSD employees to attract and retain the best professionals in the industry with an emphasis on those roles that directly impact the classroom.
- Prioritize safe and reliable school transportation while continuing to enhance facilities to ensure adequate safety measures for students, faculty, and staff.
- Continue to support the financial well-being of the district by monitoring, maintaining, and adding processes to increase the credit rating, reserves, and to maintain or decrease the millage rate.
- Enhance technology with regards to capability for state mandated online testing and security of student and employee data.
- Ensure competitive bus driver compensation & recruitment infrastructure.
- Improve technology infrastructure for district communications.
- Increase teacher compensation to remain competitive.
- Maintain full school calendars and minimal class sizes.
- Maintain the current salary schedule with incremental steps while mentioning communications with employees and the public absorption of medical insurance increases and retirement plan increases.
- Maximize existing personnel before adding new positions.
- Police officers are essential to our schools; provide competitive compensation for police officers.
- Provide technical resources.
- Reduce administrative meetings and emphasize instructional time to restore the joy of teaching.
- Stabilize and strengthen our workforce; 3-year teacher pay strategy.
- Support teachers with essential instruction resources.
- 3rd party surveys.
- Treat all employees the same.

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.



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, Debt Service, 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 (7/1/26 - 6/30/27).
- **Grant:** identifies State and Federal grants for reporting by code numbers assigned by the Georgia Department of Education.

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

REVENUE SOURCES

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

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

In addition, State funds are appropriated to meet other needs by means of categorical programs and special allocations. These include Indirect Costs, Media Center Program, 20 Days Additional Instruction, Staff and Professional Development, Pupil Transportation Program, State Principal Supplements and Nursing. **Projected State funding as a percent of total revenue is 39.3% for FY2027.**

Local Support – Local revenue for school support is derived largely from ad valorem property taxes. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a “local fair share” equal to approximately a five mill levy on the statewide equalized, adjusted tax digest. In addition, school boards are allowed to levy property taxes in excess of the required five effective mills to provide or support programs not funded by the State, up to a maximum of 20 mills for Maintenance and Operations (M&O). School Boards may also elect to levy additional mills for the purpose of re-paying bond indebtedness. **Projected Local funding as a percent of total revenue is 54.9% for FY2027.**

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 FY2027.**

CAPITAL OUTLAY BUDGET PROCESS

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

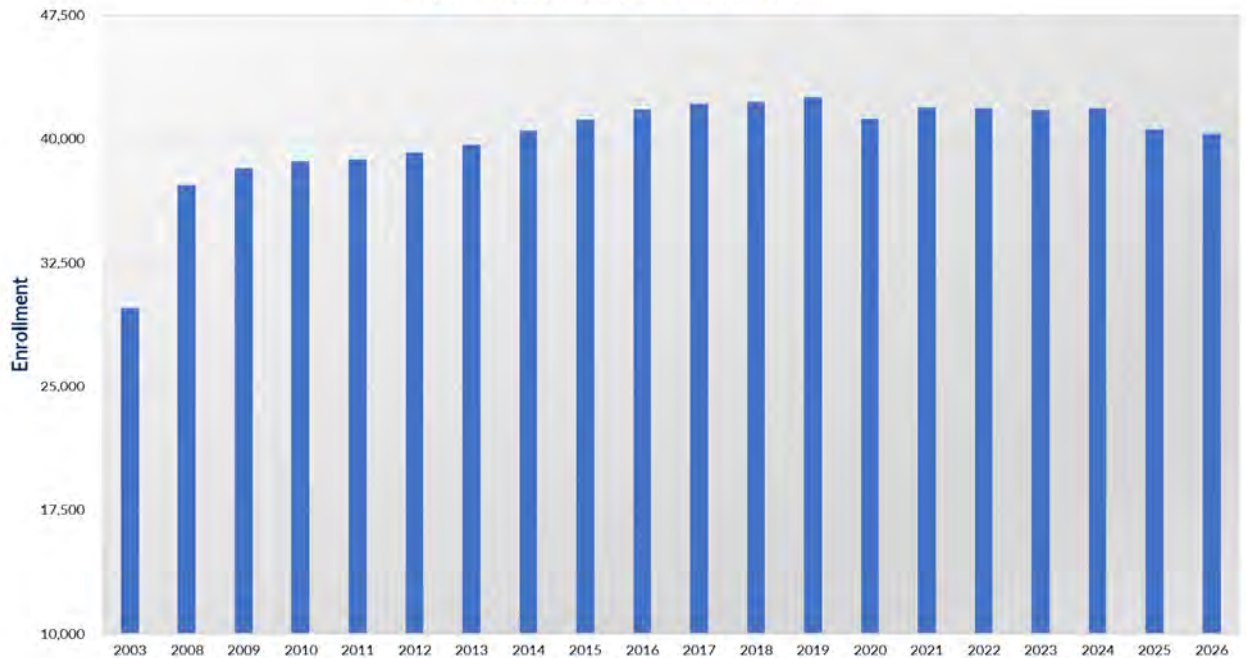
- State Sources (Requires Legislative Approval):
 1. Georgia State Financing Investment Commission (GSFIC)
 2. Capital Outlay Entitlement
- Local Sources:
 1. Bond Sales supported by 1% Special Local Option Sales Tax (Ed-SPLOST) Collections
 2. 1% Ed-SPLOST Collections
 3. Interest on Investments
 4. 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 2026
FISCAL YEAR 2026-27 BUDGET**

<u>School Year</u>	<u>1st Month Enrollment</u>	<u>Increase</u>	<u>% Increase</u>
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%
September 2025	40,583	-1,287	-3.1%
Projected September 2026	40,302	-281	-0.7%

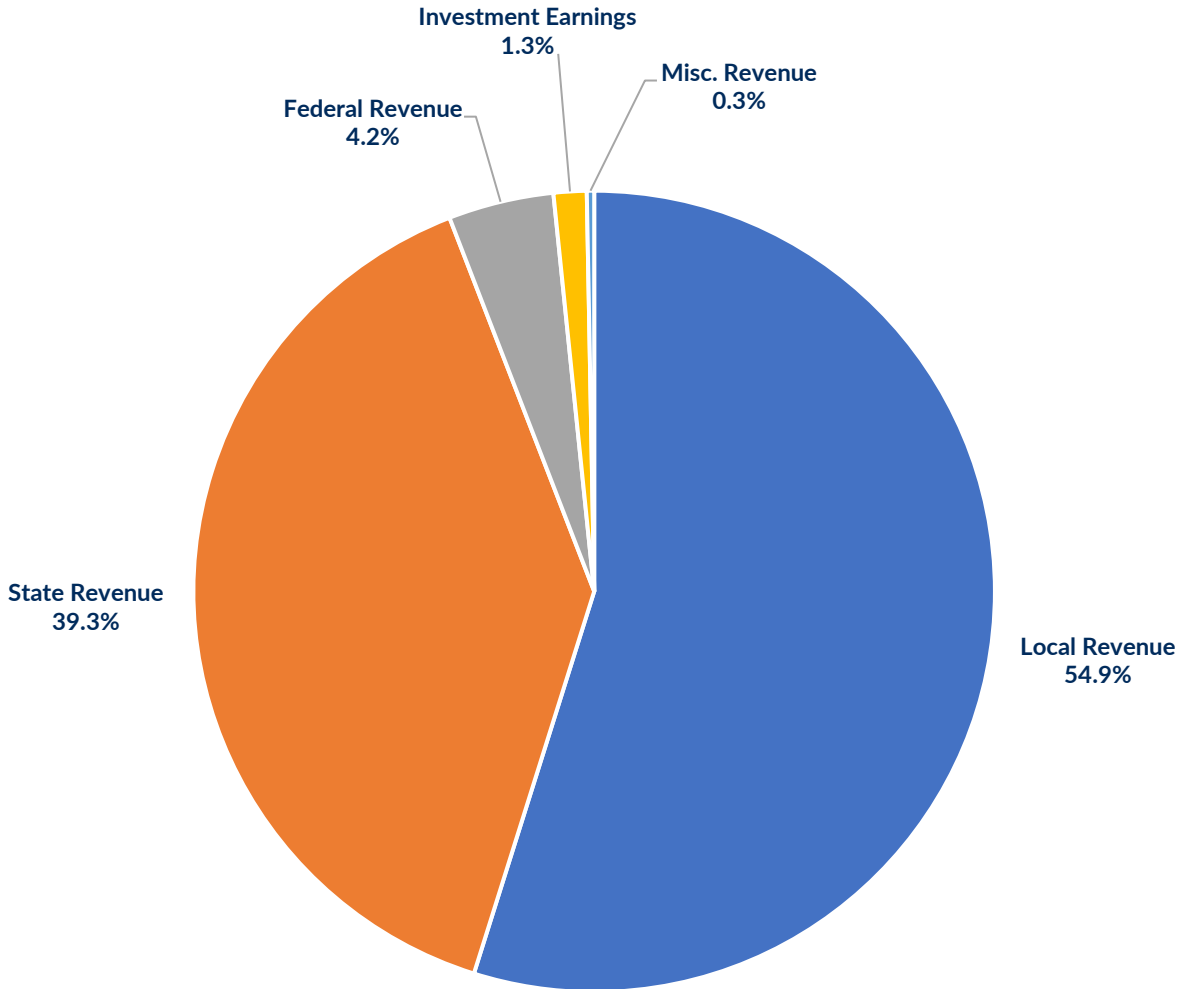
**Cherokee County Enrollment
Summary by Year
September 2003 to Projected September 2026**



**CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2026 - JUNE 30, 2027**

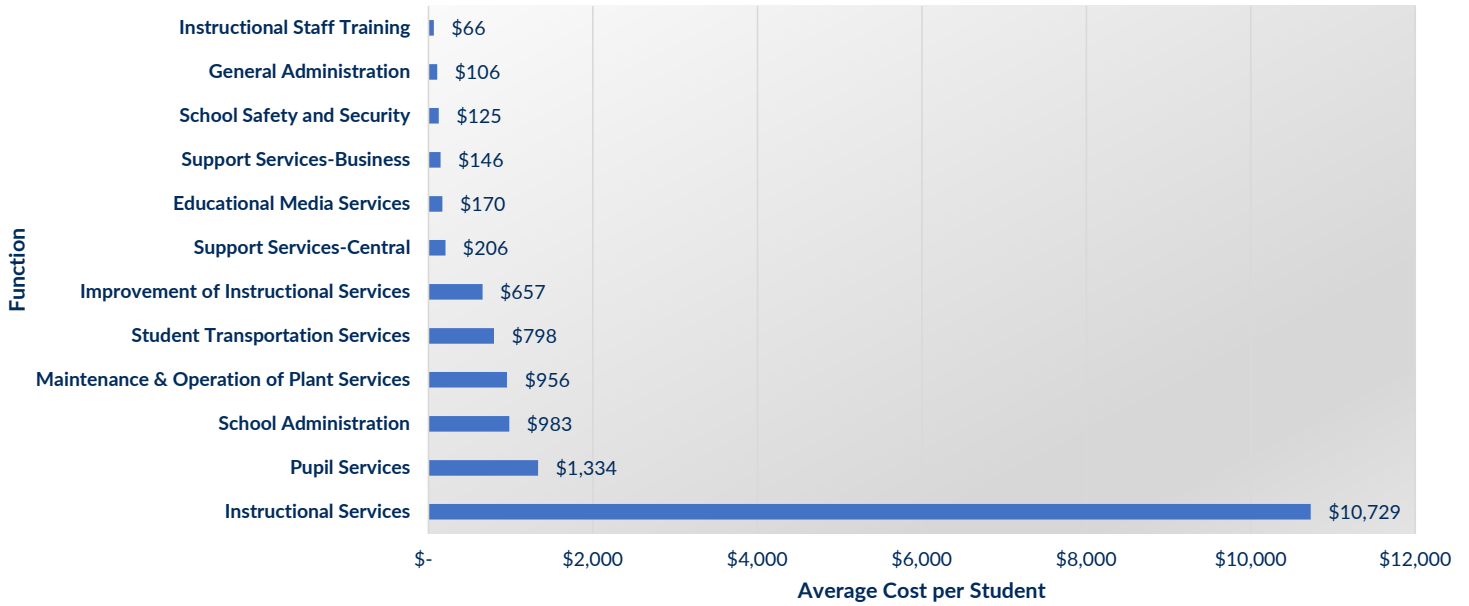
	TOTAL ALL FUNDS	GENERAL FUND	BUILDING FUND	DEBT SERVICE FUND	FED./STATE/ COMP. GRANTS	SCHOOL NUTRITION	OTHER FUNDS
REVENUE							
Local Revenue	\$ 431,038,395	\$ 331,642,266	\$ 60,552,388	\$ 27,158,177	\$ -	\$ 9,771,140	\$ 1,914,424
State Revenue	308,562,978	303,496,567	3,153,686	-	1,166,631	746,094	-
Federal Revenue	33,413,659	330,649	-	-	18,679,755	14,403,255	-
Investment Earnings	10,465,620	3,588,818	4,685,762	1,584,614	-	600,000	6,426
Miscellaneous Revenue	2,323,876	-	-	2,323,876	-	-	-
TOTAL REVENUE	785,804,528	639,058,300	68,391,836	31,066,667	19,846,386	25,520,489	1,920,850
EXPENDITURES							
Instructional Services	442,289,430	423,678,089	8,155,923	-	10,455,418	-	-
Pupil Services	53,746,887	46,180,091	-	-	7,566,796	-	-
Improvement of Instructional Services	26,458,357	25,822,186	-	-	636,171	-	-
Instructional Staff Training	2,648,006	844,185	-	-	1,803,821	-	-
Educational Media Services	6,855,779	6,855,779	-	-	-	-	-
General Administration	5,324,761	4,277,317	-	-	-	-	1,047,444
School Administration	39,612,950	39,612,950	-	-	-	-	-
Support Services-Business	5,894,903	5,894,903	-	-	-	-	-
Maintenance & Operation of Plant Services	38,524,752	38,524,752	-	-	-	-	-
School Safety and Security	5,038,784	5,038,784	-	-	-	-	-
Student Transportation Services	32,146,918	31,698,106	-	-	448,812	-	-
Support Services-Central	8,306,521	8,133,258	-	-	173,263	-	-
School Nutrition Program	25,901,910	381,421	-	-	-	25,520,489	-
Community Services Operations	1,918,743	-	-	-	-	-	1,918,743
Facilities Acquisition and Construction Svs.	53,910,414	-	53,910,414	-	-	-	-
Debt Service	71,638,167	-	-	71,638,167	-	-	-
TOTAL EXPENDITURES	820,217,282	636,941,821	62,066,337	71,638,167	21,084,281	25,520,489	2,966,187
OTHER FINANCING SOURCES (USES)							
Proceeds from Sale of Assets	492,803	492,803	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Premiums on Bonds Sold	-	-	-	-	-	-	-
Accounts Transfers In	44,197,789	-	-	42,055,575	1,237,895	-	904,319
Accounts Transfers Out	(44,197,789)	(2,142,214)	(42,055,575)	-	-	-	-
TOTAL OTHER FIN SOURCES (USES)	492,803	(1,649,411)	(42,055,575)	42,055,575	1,237,895	-	904,319
NET CHANGE FUND BALANCES	(33,919,950)	467,068	(35,730,076)	1,484,075	-	-	(141,018)
FUND BALANCES - BEGINNING	315,495,703	141,112,726	96,777,362	60,139,729	-	17,232,225	233,661
FUND BALANCES - ENDING	\$ 281,575,753	\$ 141,579,794	\$ 61,047,286	\$ 61,623,804	\$ -	\$ 17,232,225	\$ 92,643

Cherokee County School District Budgeted Revenues All Funds Fiscal Year 2026-27 Budget



■ Local Revenue	\$ 431,038,395
■ State Revenue	308,562,978
■ Federal Revenue	33,413,659
■ Investment Earnings	10,465,620
■ Misc. Revenue	2,323,876
Total	<u><u>\$ 785,804,528</u></u>

Cherokee County School District
Operational Expenditures per Student FTE
Fiscal Year 2026-27 Budget



(Based on projected enrollment of 40,302 for September 2026)

Function	Total Operating Expense	Average cost per student	% of Average Cost per student
Instructional Services	\$ 432,393,273	\$ 10,729	65.9%
Pupil Services	53,746,887	1,334	8.2%
School Administration	39,612,950	983	6.0%
Maintenance & Operation of Plant Services	38,524,752	956	5.9%
Student Transportation Services	32,146,918	798	4.9%
Improvement of Instructional Services	26,458,357	657	4.0%
Support Services-Central	8,306,521	206	1.3%
Educational Media Services	6,855,779	170	1.1%
Support Services-Business	5,894,903	146	0.9%
School Safety and Security	5,038,784	125	0.8%
General Administration	4,277,317	106	0.7%
Instructional Staff Training	2,648,006	66	0.4%
	\$ 655,904,447	\$ 16,276	100.0%

CHEROKEE COUNTY SCHOOL DISTRICT GENERAL FUND PRIORITIES FISCAL YEAR 2026-27

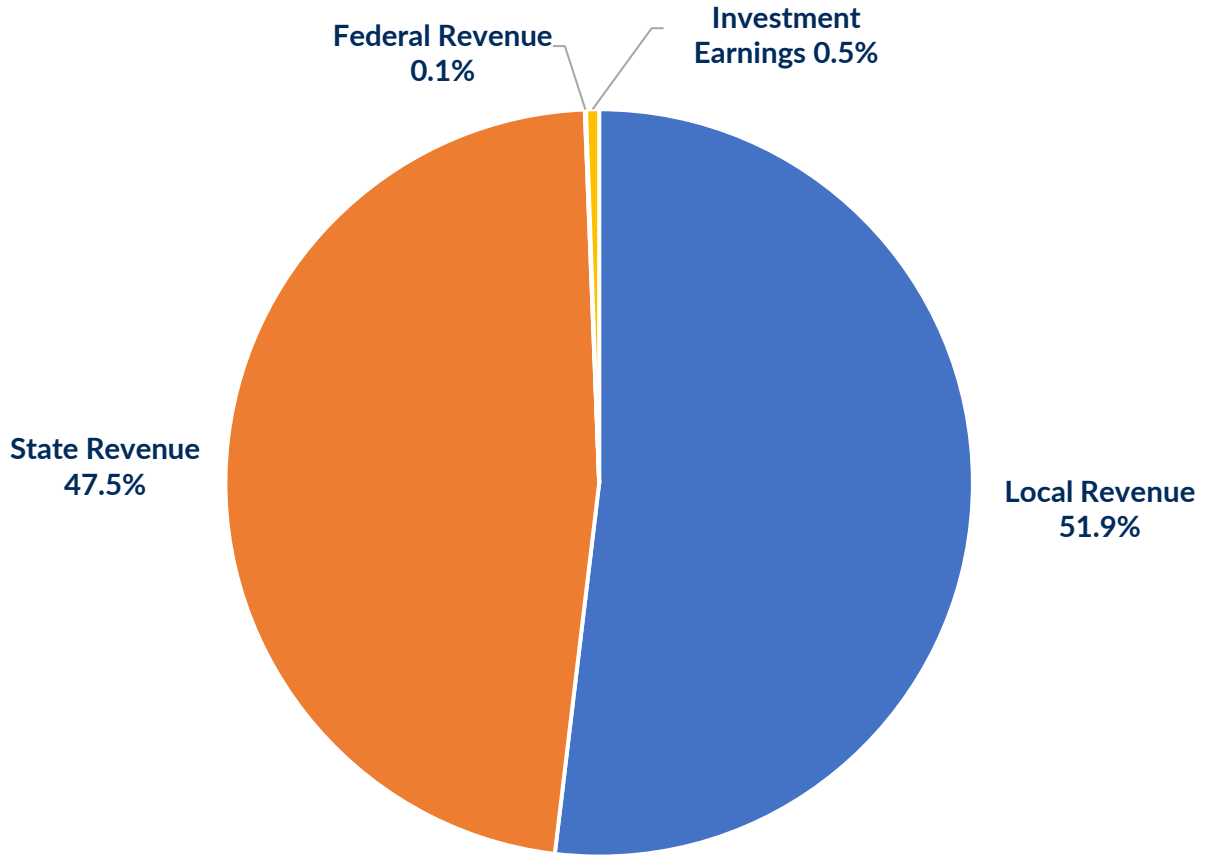
The Superintendent’s Recommended FY 2026-27 Tentative Budget provides funding within the General Fund for implementation and/or continuation of the following Key Priorities:

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	
	<ul style="list-style-type: none"> • Increase the pay for all certified and classified staff working directly and indirectly with students by enhancing salary scales by 3% \$10,649,005 • Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for employees 9,373,727 • Honor the Cherokee County School District salary schedules by providing longevity step increases for all eligible certified and classified staff 5,869,551 • Invest in additional school-based allotments to include 2 Speech Language Pathologists, 3 Teachers on Special Assignment, 1 Occupational Therapist and 1 Deaf Hard Hearing teacher 875,000 • Invest in K-12 Balanced Assessment System 720,474 • Inflation of goods and services (custodial supplies, waste management, pest control) 1,140,000 • Continue increased School-based funding allocations 1,245,087 • Technology infrastructure improvements for Middle School 1:1 and cybersecurity improvements 1,000,000 • Provide for an Internal Auditor (House Bill 845) 718,000 • Continue Third Party Personnel Survey <u>138,000</u> 	
GRAND TOTAL – GENERAL FUND PRIORITIES		<u>\$31,728,844</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND - TOTAL BUDGET
FISCAL YEAR 2026-27 BUDGET**

	FTE	2026-27 Proposed Budget
LOCAL REVENUE		
Ad Valorem Property Tax		\$ 295,511,926
Title Ad Valorem Tax		24,720,155
Other Local Taxes		7,364,640
Other Local Revenues		4,045,545
TOTAL LOCAL REVENUE		331,642,266
STATE REVENUE		
QBE Formula Earnings	40,583	363,662,300
Categorical Grants		
Pupil Transportation Program		10,350,799
Nursing		980,926
Total Earnings for Quality Basic Education		374,994,025
Less: Current Year Local Fair Share		(85,178,722)
State Earnings for Quality Basic Education		289,815,303
State QBE Mid-Term Allocation Adjustment (Estimated)	(281)	-
Preschool Disability Services State Grant Program		1,824,453
Other State Funds		11,856,811
TOTAL STATE REVENUE	40,302	303,496,567
TOTAL FEDERAL FUNDS - GRANTS		330,649
TOTAL INVESTMENT EARNINGS		3,588,818
TOTAL REVENUE		639,058,300
EXPENSES		
Instructional Services		423,678,089
Pupil Services		46,180,091
Improvement of Instructional Services		25,822,186
Instructional Staff Training		844,185
Educational Media Services		6,855,779
General Administration		4,277,317
School Administration		39,612,950
Support Services - Business		5,894,903
Maintenance & Operation Of Plant Services		38,524,752
School Safety and Security		5,038,784
Student Transportation Services		31,698,106
Support Services - Central		8,133,258
School Nutrition Program		381,421
TOTAL EXPENSES		636,941,821
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets		492,803
Transfers to Other Funds		(2,142,214)
TOTAL OTHER FINANCING SOURCES (USES)		(1,649,411)
CHANGE IN FUND BALANCE		467,068
BEGINNING FUND BALANCE		141,112,726
ENDING FUND BALANCE		\$ 141,579,794

**Cherokee County School District
General Fund- Revenue
Fiscal Year 2026-27 Budget**



	Local Revenue	\$ 331,642,266
	State Revenue	303,496,567
	Federal Revenue	330,649
	Investment Earnings	3,588,818
	Total	<u><u>\$ 639,058,300</u></u>

**CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND LOCAL EARNINGS COMPARISON FOR FY 2025-27
FISCAL YEAR 2026-27 BUDGET**

	Actual Local Earnings FY 2024-25	Budgeted Local Earnings FY 2025-26	Proposed Budget Local Earnings FY 2026-27
Ad Valorem Taxes	\$ 269,675,647	\$ 288,239,595	\$ 293,112,176
Prior Year Property Taxes	933,373	1,615,447	951,653
Intangible Tax	4,983,082	5,090,257	4,952,325
Motor Vehicle Taxes	1,270,140	1,114,714	1,153,550
Real Estate Transfer Tax	2,559,315	2,733,157	2,412,315
Title Ad Valorem Tax (Vehicles)	24,272,538	24,210,422	24,720,155
Mobile Homes	274,412	218,196	294,547
Total Taxes	303,968,507	323,221,788	327,596,721
Tuition (Summer School/Course Recovery,etc.)	314,400	63,144	63,775
Other Local Funds	4,554,298	3,311,184	3,981,770
 LOCAL FUNDING FOR EDUCATION	 \$ 308,837,205	 \$ 326,596,116	 \$ 331,642,266
TOTAL FTE	41,870	40,583	40,302
LOCAL EARNINGS PER FTE	\$ 7,376	\$ 8,048	\$ 8,229

CHEROKEE COUNTY SCHOOL DISTRICT

COMPARISON OF CHEROKEE COUNTY GROSS TAXABLE VALUE

FISCAL YEAR 2026-27 BUDGET

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%
2025	24,780,797,616	(7,494,973,433)	17,285,824,183	1.5%	-30.2%
Projected 2026	25,746,155,438	(7,832,101,524)	17,914,053,914	3.6%	-30.4%

*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 2025-26 MILLAGE RATE TO RECOMMENDED 2026-27 MILLAGE RATES FISCAL YEAR 2026-27 BUDGET

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 **\$85,178.722 in 2026-27, 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 2026-27 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 2025-26 Millage Rates	Tentative 2026-27 Millage Rates	Increase/ (Decrease)
State of Georgia Required Local Effort Quality Basic Education	5.00	5.00	-
Assessment by County Government for Reimbursement of Tax Collection Costs (2.0%)	0.33	0.33	-
Net Maintenance and Operation	11.12	11.12	-
Debt Service	<u>1.50</u>	<u>1.50</u>	-
TOTAL MILLAGE	<u>17.95</u>	<u>17.95</u>	-

<u>RECOMMENDED MILLAGE RATE</u>	
Maintenance/Operation	16.45
Debt Service	<u>1.50</u>
Total	<u>17.95</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND STATE EARNINGS COMPARISON FOR FY 2025-27
FISCAL YEAR 2026-27 BUDGET**

	FY 2024-25 ACTUAL REVENUE	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROPOSED BUDGET
Total Earnings for Quality Basic Education	\$ 347,692,114	\$ 345,123,269	\$ 363,662,300
Nursing Services	997,440	1,002,427	980,926
Midterm Adjustment for Growth	3,236,230	-	-
Local Fair Share Reduction (5 Mills)	(79,798,754)	(86,421,654)	(85,178,722)
Pupil Transportation	10,996,881	11,051,865	10,350,799
Other State Funds	12,812,697	6,054,573	13,681,264
STATE FUNDING FOR EDUCATION	\$ 295,936,608	\$ 276,810,480	\$ 303,496,567
TOTAL FTE	41,870	40,583	40,302
STATE EARNINGS PER FTE	\$ 7,068	\$ 6,821	\$ 7,531

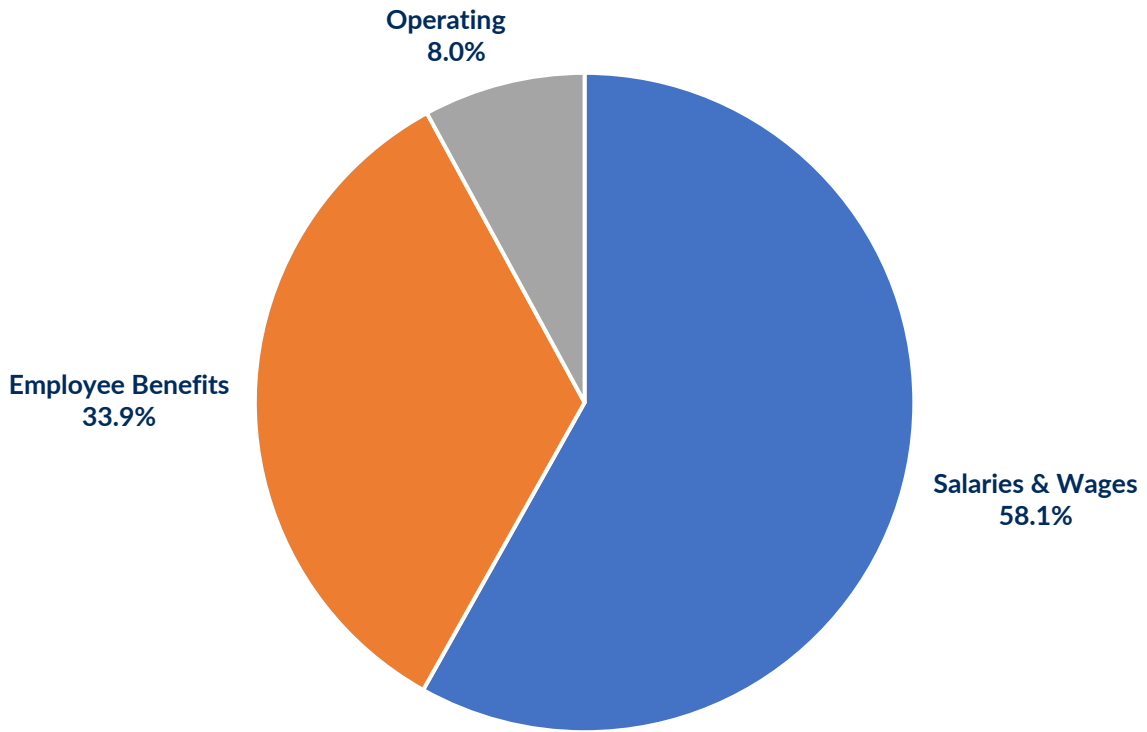
**CHEROKEE COUNTY SCHOOL DISTRICT
PRESCHOOL AND PRE-K PROGRAMS
FEDERAL/STATE/LOCAL FUNDING
FISCAL YEAR 2026-27 BUDGET**

	<u>TOTAL GRANTS</u>	<u>STATE PRESCHOOL</u>	<u>HEAD START</u>	<u>FEDERAL PRESCHOOL</u>	<u>GA LOTTERY PRE-K</u>
REVENUE					
Local Revenue	\$ 3,631,639	\$ 3,631,639	\$ -	\$ -	\$ -
State Revenue	2,991,084	1,824,453	-	-	1,166,631
Federal Revenue	622,474	-	410,429	212,045	-
TOTAL REVENUE	7,245,197	5,456,092	410,429	212,045	1,166,631
EXPENDITURES					
Instructional Services	5,944,056	4,193,453	410,429	10,369	1,329,805
Pupil Services	1,220,480	1,171,254	-	49,226	-
Imp. of Instructional Svcs.	91,385	91,385	-	-	-
Student Transportation Svcs.	399,262	-	-	399,262	-
TOTAL EXPENDITURES	7,655,183	5,456,092	410,429	458,857	1,329,805
OTHER FINANCING SOURCES					
Transfers from General Fund	409,986	-	-	246,812	163,174
TOTAL FINANCING SOURCES	409,986	-	-	246,812	163,174
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL FUNDING	\$ 4,041,625	\$ 3,631,639	\$ -	\$ 246,812	\$ 163,174
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 2026-27 BUDGET

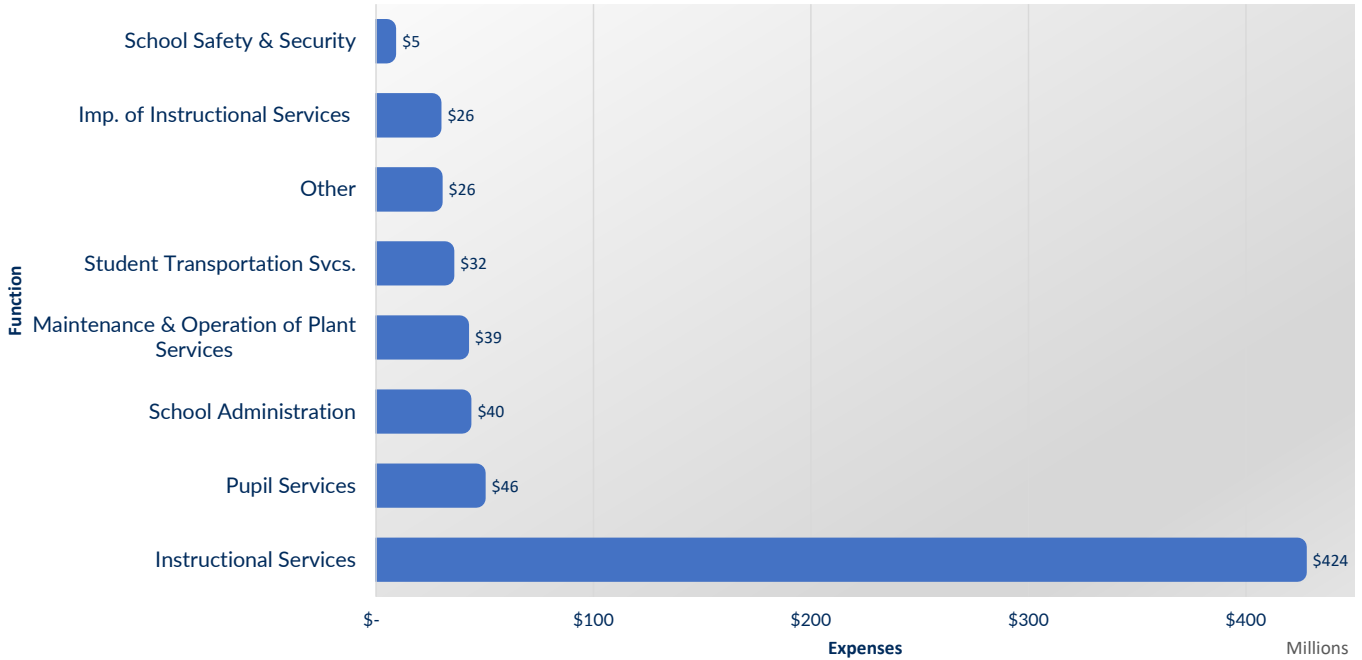
		INSTRUCTIONAL	PUPIL	IMP. OF	INSTRUCTION.				SUPPORT	MAINTEN. &	SCHOOL	STUDENT	SUPPORT	SCHOOL
		SERVICES	SERVICES	INSTRUCTION.	STAFF	EDUCATIONAL	GENERAL	SCHOOL	SERVICES-	OPERATION	SAFETY AND	TRANSPORT.	SERVICES-	NUTRITION
	TOTAL	1000	2100	2210	2213	MEDIA	ADMIN.	ADMIN.	BUSINESS	OF PLANT	SECURITY	SERVICES	CENTRAL	PROGRAM
						2220	2300	2400	2500	2600	2660	2700	2800	3100
Salaries & Wages	\$ 370,348,423	\$ 257,841,707	\$ 29,873,646	\$ 13,267,242	\$ 699,023	\$ 4,023,126	\$ 2,470,713	\$ 24,567,864	\$ 2,535,545	\$ 14,268,115	\$ 3,023,768	\$ 15,652,342	\$ 2,125,332	\$ -
Employee Benefits	216,022,304	150,503,764	15,751,567	7,037,857	58,084	2,174,749	1,088,380	14,644,558	1,490,456	7,982,653	1,772,886	11,975,065	1,160,864	381,421
SUBTOTAL	586,370,727	408,345,471	45,625,213	20,305,099	757,107	6,197,875	3,559,093	39,212,422	4,026,001	22,250,768	4,796,654	27,627,407	3,286,196	381,421
Purchased Services	10,769,115	399,615	266,080	1,694,234	34,452	1,500	92,871	604	922,226	2,910,000	83,198	237,908	4,126,427	-
Legal Svcs.	363,352	-	-	-	-	-	363,352	-	-	-	-	-	-	-
Parts & Supplies	1,248,702	-	-	-	-	-	-	-	-	-	-	1,248,702	-	-
Water & Sewer	1,982,022	-	-	-	-	-	-	-	-	1,982,022	-	-	-	-
Repairs & Maintenance	173,166	165,384	5,485	-	-	575	400	-	365	-	-	732	225	-
Rental of Bldgs and Equip.	135,004	-	-	-	-	-	-	72,200	-	-	-	62,804	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	302,477	-	13,685	80,682	-	-	1,647	71,328	11,212	35,612	21,937	59,874	6,500	-
Travel	232,209	39,423	36,619	86,440	19,345	1,593	6,341	2,483	6,940	12,556	5,487	4,707	10,275	-
Web-Based Subscriptions	10,179,060	4,728,901	117,511	3,319,806	-	142,918	-	-	785,772	276,114	59,550	132,028	616,460	-
Tuition to Private Sources	585,990	585,990	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	3,893,097	1,781,468	101,676	154,970	949	73,815	4,433	249,460	8,255	1,478,301	4,377	19,320	16,073	-
Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment under \$5,000	2,704,899	1,759,245	4,647	21,605	-	15,438	2,647	4,453	2,857	772,708	4,236	112,598	4,465	-
Fuel & Lubricants	2,173,950	-	-	-	-	-	-	-	-	-	-	2,173,950	-	-
Utilities (Gas, Electricity)	8,718,311	-	-	-	-	-	-	-	-	8,718,311	-	-	-	-
Textbooks	4,726,000	4,726,000	-	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	427,277	2,461	-	5,800	-	417,076	1,265	-	325	-	-	-	350	-
Equipment over \$5,000	562,196	494,131	-	45,000	-	4,989	-	-	-	-	-	18,076	-	-
Dues & Fees	1,394,267	650,000	9,175	108,550	32,332	-	245,268	-	130,950	88,360	63,345	-	66,287	-
SUBTOTAL	50,571,094	15,332,618	554,878	5,517,087	87,078	657,904	718,224	400,528	1,868,902	16,273,984	242,130	4,070,699	4,847,062	-
TOTALS	\$ 636,941,821	\$ 423,678,089	\$ 46,180,091	\$ 25,822,186	\$ 844,185	\$ 6,855,779	\$ 4,277,317	\$ 39,612,950	\$ 5,894,903	\$ 38,524,752	\$ 5,038,784	\$ 31,698,106	\$ 8,133,258	\$ 381,421

Cherokee County School District General Fund Expenses by Category Fiscal Year 2026-27



	Salaries & Wages	\$ 370,348,423
	Employee Benefits	216,022,304
	Operating	50,571,094
	Total	<u><u>\$ 636,941,821</u></u>

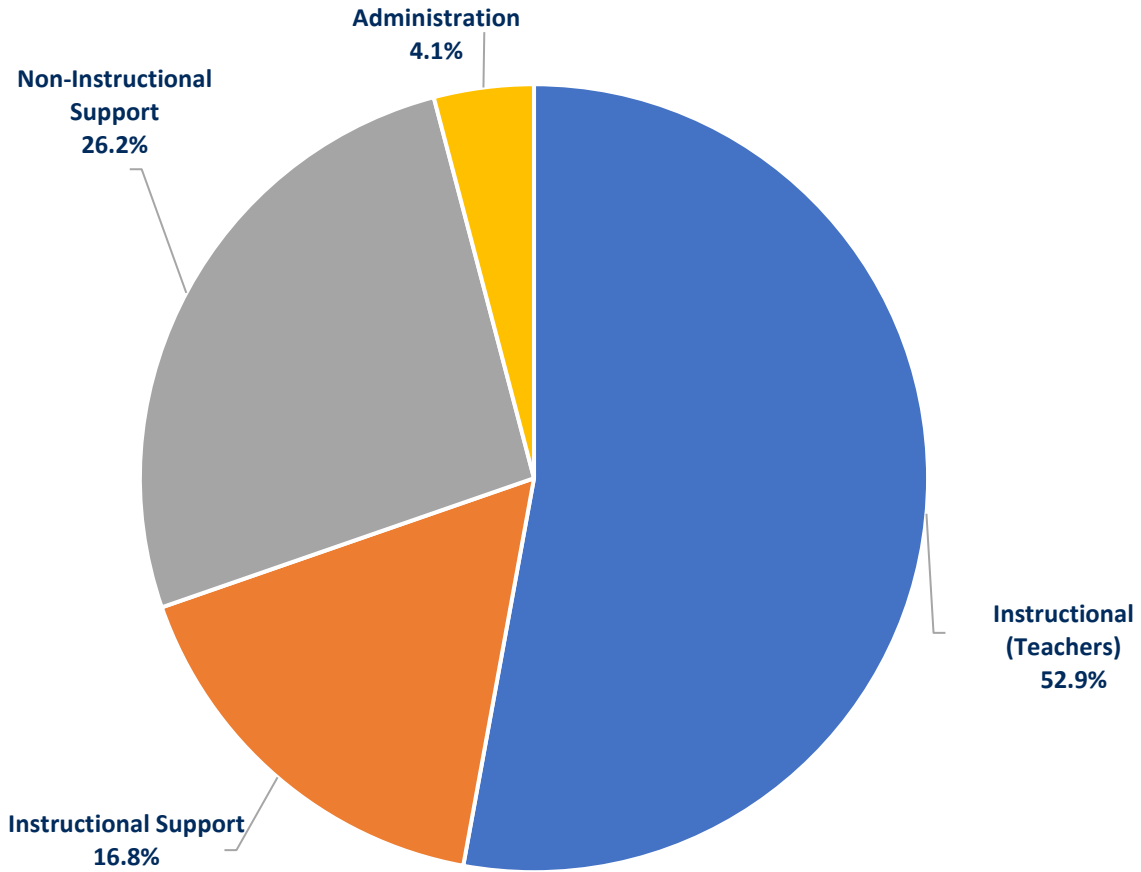
Cherokee County School District General Fund Expenses by Function Fiscal Year 2026-27 Budget



Function	Expenses
Instructional Services (67%)	\$ 423,678,089
Pupil Services (7%)	46,180,091
School Administration (6%)	39,612,950
Maintenance & Operation of Plant Services (6%)	38,524,752
Student Transportation Svcs. (5%)	31,698,106
Other (4%)	26,386,863
Imp. of Instructional Services (4%)	25,822,186
School Safety & Security (1%)	5,038,784
	\$ 636,941,821

67% of the School District's Operational Budget is allocated to the classroom

Cherokee County School District Proposed Staffing Allotments by Category Fiscal Year 2026-27 Budget



Category	Allotments
Instructional (Teachers)	2,878
Instructional Support	915
Non-Instructional Support	1,427
Administration	223
Total	<u>5,443</u>

CHEROKEE COUNTY SCHOOL DISTRICT FUNDING PRIORITIES BUILDING FUND FISCAL YEAR 2026-27 BUDGET

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.

<u>Project</u>	<u>Ed-SPLOST Collections</u>	<u>Bond Proceeds</u>
• Provides funding for close-out of the Cherokee High School Replacement facility	-	\$2,200,000
• Provides funding for the re-purpose of the Cherokee High School facility	-	5,000,000
• Provides funding for Building Automation System	-	2,890,000
• Provides funding for Fire System upgrades	-	280,563
• Provides funding for flooring upgrades at multiple schools	-	5,232,126
• Provides funding for intercom system upgrades	-	1,225,266
• Provides funding for interior LED lighting upgrades	-	1,730,000
• Provides funding for parent drive improvements at Boston ES	-	2,000,000
• Provides funding for close-out of River Ridge HS Auxiliary Gym	-	1,200,000
• Provides funding for roof replacements at multiple schools	-	8,064,200
• Provides funding for Sequoyah HS facility improvements	-	11,264,072
• Provides funding for track resurfacing at multiple schools	-	1,050,000
• Provides funding for enhancements to the transportation depot at Twin Forks	-	500,000
• Provides funding for Woodstock HS CTAE classroom renovation	-	750,000
• Provides funding for close-out of Woodstock HS classroom addition	-	300,000
	<hr/>	
• SUBTOTAL – BOND PROCEEDS	-	\$43,686,227
	<hr/>	

CHEROKEE COUNTY SCHOOL DISTRICT FUNDING PRIORITIES BUILDING FUND FISCAL YEAR 2026-27 BUDGET

<u>Project</u>	<u>Ed-SPLOST Collections</u>	<u>Bond Proceeds</u>
<ul style="list-style-type: none"> • Provides funding for network and technology repairs and enhancements district wide • Provides funding for new/replacement learning devices for students and staff • Provides funding for athletic facility improvements at multiple schools • Provides funding for plumbing repairs and maintenance at multiple schools • Provides funding for elevator, HVAC and generator repairs and maintenance at multiple schools • Provides funding for custodial equipment and repair • 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 	<p>\$2,865,923</p> <p>5,290,000</p> <p>2,400,000</p> <p>690,966</p> <p>1,400,000</p> <p>351,000</p> <hr style="border: 0.5px solid black;"/> <p>5,382,221</p>	<p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <hr style="border: 0.5px solid black;"/> <p>-</p>
SUBTOTAL - ED-SPLOST COLLECTIONS	<u>\$18,380,110</u>	-
GRAND TOTAL - BUILDING FUND	<u>\$18,380,110</u>	<u>\$43,686,227</u>

**CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - TOTAL BUDGET
FISCAL YEAR 2026-27 BUDGET**

Revenue

Local Funding		
Ed-SPLOST Collections	\$ 60,435,685	
Developer Donations	116,703	\$ 60,552,388
State Funding (GSFIC)		3,153,686
Investment Earnings		4,685,762
Total Revenue		68,391,836

Expenditures

Facilities Acquisition and Construction Services		
Cherokee HS Replacement Facility	2,200,000	
Re-Purpose Cherokee HS Facility	5,000,000	
Building Automation System	2,890,000	
Fire System Upgrades	280,563	
Flooring Upgrades	5,232,126	
Intercom Systems Upgrades	1,225,266	
Interior LED Lighting Upgrades	1,730,000	
Parent Drive Improvements	2,000,000	
River Ridge HS Auxiliary Gym	1,200,000	
Roof Repairs/Replacements	8,064,200	
Sequoyah HS Facility Improvements	11,264,072	
Track Resurfacing	1,050,000	
Transportation Depot Enhancement	500,000	
Woodstock HS CTAE Classroom Renovation	750,000	
Woodstock HS Classroom Addition	300,000	
Athletic Facilities Repair and Maintenance	2,400,000	
Plumbing Repairs and Maintenance	690,966	
Elevator, HVAC, Generator	1,400,000	
Custodial Equipment Repair and Replacement	351,000	
District-Wide Repairs and Renovations	5,382,221	53,910,414
Technology - Instructional Services		8,155,923
Total Expenditures		62,066,337

Other Financing Sources (Uses)

Transfer to Debt Service		(42,055,575)
Total Other Financing Sources		(42,055,575)

Net Change Fund Balance (35,730,076)

Fund Balance - Beginning 96,777,362

Fund Balance - Ending **\$ 61,047,286**

**CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - BOND PROCEEDS BUDGET
FISCAL YEAR 2026-27 BUDGET**

Revenue

Local Funding - Developer Donations	\$	116,703
State Funding (GSFIC)		3,153,686
Investment Earnings		<u>1,707,391</u>
Total Revenue		<u>4,977,780</u>

Expenditures

Construction

Cherokee HS Replacement Facility	2,200,000	
Re-Purpose Cherokee HS Facility	5,000,000	
Building Automation System	2,890,000	
Fire System Upgrades	280,563	
Flooring Upgrades	5,232,126	
Intercom Systems Upgrades	1,225,266	
Interior LED Lighting Upgrades	1,730,000	
Parent Drive Improvements	2,000,000	
River Ridge HS Auxiliary Gym	1,200,000	
Roof Repairs/Replacements	8,064,200	
Sequoyah HS Facility Improvements	11,264,072	
Track Resurfacing	1,050,000	
Transportation Depot Enhancement	500,000	
Woodstock HS CTAE Classroom Renovation	750,000	
Woodstock HS Classroom Addition	<u>300,000</u>	<u>43,686,227</u>

Total Expenditures		<u>43,686,227</u>
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<u>Net Change Fund Balance</u>	\$	<u>(38,708,447)</u>
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**CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND - ED-SPLOST PROCEEDS BUDGET
FISCAL YEAR 2026-27 BUDGET**

Revenue

Local Funding - Ed-SPLOST Collections	\$	60,435,685
Investment Earnings		<u>2,978,371</u>
Total Revenue		<u>63,414,056</u>

Expenditures

Renovations

Athletic Facilities Repair and Maintenance	2,400,000	
Plumbing Repairs and Maintenance	690,966	
Elevator, HVAC, Generator	1,400,000	
Custodial Equipment Repair and Replacement	351,000	
District-Wide Repairs and Renovations	<u>5,382,221</u>	10,224,187

Technology

New/Replacement Devices for Students and Staff	5,290,000	
District-Wide Network and Cybersecurity Enhancements	<u>2,865,923</u>	<u>8,155,923</u>

Total Expenditures		<u>18,380,110</u>
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Other Financing Uses

Transfer to Debt Service		<u>(42,055,575)</u>
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Total Other Financing Uses		<u>(42,055,575)</u>
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<u>Net Change Fund Balance</u>	\$	<u>2,978,371</u>
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**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

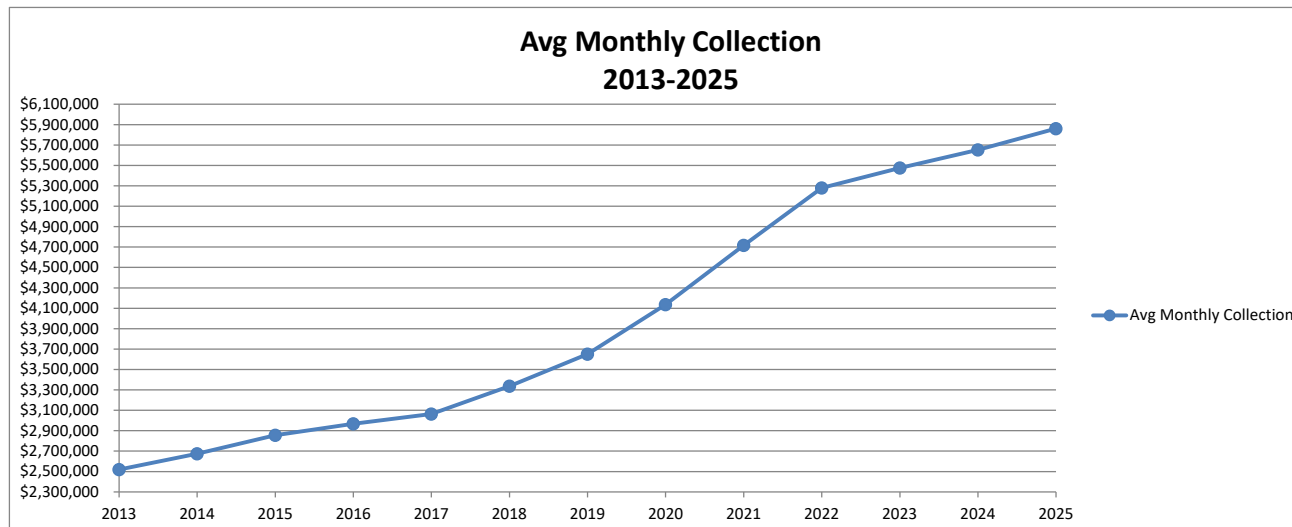
CHEROKEE COUNTY SCHOOL DISTRICT
Ed-SPLOST (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH FEBRUARY 28, 2026

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
March 2025	February 2025	29	4,226,353	5,157,129	930,776
April 2025	March 2025	30	4,500,122	5,678,527	1,178,405
May 2025	April 2025	31	4,628,160	5,902,762	1,274,602
June 2025	May 2025	32	4,790,105	5,887,018	1,096,913
July 2025	June 2025	33	5,013,191	5,867,483	854,292
August 2025	July 2025	34	4,981,005	6,125,326	1,144,321
September 2025	August 2025	35	5,044,493	6,159,431	1,114,938
October 2025	September 2025	36	4,806,027	5,688,641	882,614
November 2025	October 2025	37	4,958,560	5,817,903	859,343
December 2025	November 2025	38	5,097,482	6,088,901	991,419
January 2026	December 2025	39	5,621,878	7,122,430	1,500,552
February 2026	January 2026	40	5,120,138	5,376,144	256,006
			<u>\$ 192,299,648</u>	<u>\$ 227,115,579</u>	<u>\$ 34,815,931</u>

REVIEW OF HISTORICAL Ed-SPLOST RECEIPTS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
January	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	7,122,430
February	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	5,376,144
March	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	5,157,129	
April	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	5,678,527	
May	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	5,902,762	
June	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	5,880,852	
July	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	5,873,649	
August	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	6,125,326	
September	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	6,159,431	
October	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	5,688,641	
November	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	5,817,903	
December	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	6,088,901	
Total	\$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	\$70,333,473	\$12,498,574
Avg Collection/Month	\$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	\$5,861,123	\$6,249,287
Annual Growth Rate	-1.88%	6.13%	6.82%	3.91%	3.21%	8.97%	9.37%	13.31%	14.05%	11.92%	3.72%	3.25%	3.67%	

* \$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 2026-27 BUDGET**

Revenue

Local Sources

1.5 Mill from Property Tax for Debt Service	\$ 26,871,081	
Property Tax Collections from Previous Years	287,096	\$ 27,158,177

Investment Earnings

Interest Earned	\$ 205,277	
Sinking Fund Earnings (Series 2010B Bonds)	1,379,337	1,584,614

Miscellaneous Revenues

IRS Subsidies (Series 2009B and Series 2010B Bonds)		2,323,876

TOTAL REVENUE

31,066,667

Expenditures

Debt Service Function 5100:

Bond Principal Payable	\$ 50,685,000	
Bond Interest Payable	20,940,532	
Paying Agents Fees	12,635	71,638,167

TOTAL EXPENDITURES

71,638,167

Other Financing Sources

Ed-SPLOST Collection Transfer from Building Fund		42,055,575

TOTAL OTHER FINANCING SOURCES

42,055,575

NET CHANGE FUND BALANCE

1,484,075

Fund Balance - Beginning

60,139,729

Fund Balance - Ending

\$ 61,623,804

**CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE PAYMENTS BY BOND ISSUE
FISCAL YEAR 2026-27 BUDGET**

	<u>Payment Date</u> <u>8/1/2025</u>	<u>Payment Date</u> <u>2/1/2026</u>
Paying Agent: Regions Bank		
2009B Interest*	634,107	346,917
Principal	9,785,000	-
2010B Interest*	1,126,747	1,116,198 **
Principal	375,000	-
2017 Interest	313,269	313,269
Principal	-	5,530,000
2018 Interest	992,125	992,125
Principal	-	-
2020 Interest	763,750	763,750
Principal	-	-
2022 Interest	740,375	740,375
Principal	-	-
2024 Interest	2,262,500	2,026,625
Principal	9,435,000	-
2025A Interest	2,258,200	2,258,200
Principal	-	7,035,000
2025B Interest	1,646,000	1,646,000
Principal	-	18,525,000
TOTAL PAYMENT	<u>\$ 30,332,073</u>	<u>\$ 41,293,459</u>

*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 \$205,958 on August 1, 2026 and \$112,679 on February 1, 2027 for the Series 2009B BABs and \$1,007,335 on August 1, 2026 and \$997,904 on February 1, 2027 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 2026-27 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 6/30/2026							\$60,139,729
2026-27	(71,625,532)	60,435,685	(18,380,110)	42,055,575	26,871,081	2,323,876	59,764,729
2027-28	(88,512,986)	61,040,042	(19,286,928)	41,753,114	26,871,081	1,698,791	41,574,729
2028-29	(77,176,121)	61,650,442	(33,423,610)	28,226,832	26,871,081	588,208	20,084,729
2029-30	(56,904,688)	62,266,946	(32,233,339)	30,033,607	26,871,081	-	20,084,729
2030-31	(56,889,563)	62,889,615	(32,871,133)	30,018,482	26,871,081	-	20,084,729
2031-32	(51,574,963)	63,518,511	(38,814,629)	24,703,882	26,871,081	-	20,084,729
2032-33	(47,320,088)	64,153,696	(43,704,689)	20,449,007	26,871,081	-	20,084,729
2033-34	(48,188,400)	64,153,696	(42,836,377)	21,317,319	26,871,081	-	20,084,729
2034-35	(18,631,600)	64,795,233	(64,795,233)	-	26,871,081	-	28,324,210
TOTAL	(\$516,823,941)	\$564,903,866	(\$326,346,047)	\$238,557,819	\$241,839,728	\$4,610,875	\$250,172,045

**CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2026-27 BUDGET**

Series 2009B				
Dates	Principal	Interest	BABs Subsidy ¹	Net Debt Service
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	21,605,000	1,622,029	(526,836)	22,700,193

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
8/1/2026	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	4,568,171	(4,084,039)	6,927,161	(42,062,710)	(2,125,891)	3,277,692

1. Assumes subsidy reduced by 7.2% through maturity.

**CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2026-27 BUDGET**

Series 2017				Series 2018				Series 2020			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service
8/1/2026	-	313,269	313,269	8/1/2026	-	992,125	992,125	8/1/2026	-	763,750	763,750
2/1/2027	5,530,000	313,269	5,843,269	2/1/2027	-	992,125	992,125	2/1/2027	-	763,750	763,750
8/1/2027	-	175,019	175,019	8/1/2027	-	992,125	992,125	8/1/2027	-	763,750	763,750
2/1/2028	5,815,000	175,019	5,990,019	2/1/2028	-	992,125	992,125	2/1/2028	-	763,750	763,750
8/1/2028	-	29,644	29,644	8/1/2028	-	992,125	992,125	8/1/2028	-	763,750	763,750
2/1/2029	295,000	29,644	324,644	2/1/2029	-	992,125	992,125	2/1/2029	5,515,000	763,750	6,278,750
8/1/2029	-	22,269	22,269	8/1/2029	7,180,000	992,125	8,172,125	8/1/2029	-	625,875	625,875
2/1/2030	300,000	22,269	322,269	2/1/2030	-	812,625	812,625	2/1/2030	5,800,000	625,875	6,425,875
8/1/2030	-	14,769	14,769	8/1/2030	7,540,000	812,625	8,352,625	8/1/2030	-	480,875	480,875
2/1/2031	295,000	14,769	309,769	2/1/2031	-	624,125	624,125	2/1/2031	6,095,000	480,875	6,575,875
8/1/2031	-	10,344	10,344	8/1/2031	7,920,000	624,125	8,544,125	8/1/2031	-	328,500	328,500
2/1/2032	325,000	10,344	335,344	2/1/2032	-	426,125	426,125	2/1/2032	6,405,000	328,500	6,733,500
8/1/2032	-	5,469	5,469	8/1/2032	8,315,000	426,125	8,741,125	8/1/2032	-	168,375	168,375
2/1/2033	350,000	5,469	355,469	2/1/2033	-	218,250	218,250	2/1/2033	6,735,000	168,375	6,903,375
8/1/2033	-	-	-	8/1/2033	8,730,000	218,250	8,948,250	8/1/2033	-	-	-
2/1/2034	-	-	-	2/1/2034	-	-	-	2/1/2034	-	-	-
8/1/2034	-	-	-	8/1/2034	-	-	-	8/1/2034	-	-	-
2/1/2035	-	-	-	2/1/2035	-	-	-	2/1/2035	-	-	-
Total	12,910,000	1,141,566	14,051,566	Total	39,685,000	11,107,125	50,792,125	Total	30,550,000	7,789,750	38,339,750

**CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2026-27 BUDGET**

Series 2022				Series 2024				Series 2025A			
Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service	Dates	Principal	Interest	Debt Service
8/1/2026	-	740,375	740,375	8/1/2026	9,435,000	2,262,500	11,697,500	8/1/2026	-	2,258,200	2,258,200
2/1/2027	-	740,375	740,375	2/1/2027	-	2,026,625	2,026,625	2/1/2027	7,035,000	2,258,200	9,293,200
8/1/2027	-	740,375	740,375	8/1/2027	9,915,000	2,026,625	11,941,625	8/1/2027	-	2,082,325	2,082,325
2/1/2028	-	740,375	740,375	2/1/2028	-	1,778,750	1,778,750	2/1/2028	7,370,000	2,082,325	9,452,325
8/1/2028	-	740,375	740,375	8/1/2028	10,425,000	1,778,750	12,203,750	8/1/2028	-	1,898,075	1,898,075
2/1/2029	8,105,000	740,375	8,845,375	2/1/2029	-	1,518,125	1,518,125	2/1/2029	7,725,000	1,898,075	9,623,075
8/1/2029	-	537,750	537,750	8/1/2029	10,960,000	1,518,125	12,478,125	8/1/2029	-	1,704,950	1,704,950
2/1/2030	8,510,000	537,750	9,047,750	2/1/2030	-	1,244,125	1,244,125	2/1/2030	8,090,000	1,704,950	9,794,950
8/1/2030	-	325,000	325,000	8/1/2030	11,525,000	1,244,125	12,769,125	8/1/2030	-	1,502,700	1,502,700
2/1/2031	8,935,000	325,000	9,260,000	2/1/2031	-	956,000	956,000	2/1/2031	8,485,000	1,502,700	9,987,700
8/1/2031	-	101,625	101,625	8/1/2031	12,115,000	956,000	13,071,000	8/1/2031	-	1,290,575	1,290,575
2/1/2032	4,065,000	101,625	4,166,625	2/1/2032	-	653,125	653,125	2/1/2032	8,890,000	1,290,575	10,180,575
8/1/2032	-	-	-	8/1/2032	12,735,000	653,125	13,388,125	8/1/2032	-	1,068,325	1,068,325
2/1/2033	-	-	-	2/1/2033	-	334,750	334,750	2/1/2033	9,325,000	1,068,325	10,393,325
8/1/2033	-	-	-	8/1/2033	13,390,000	334,750	13,724,750	8/1/2033	-	835,200	835,200
2/1/2034	-	-	-	2/1/2034	-	-	-	2/1/2034	23,845,000	835,200	24,680,200
8/1/2034	-	-	-	8/1/2034	-	-	-	8/1/2034	-	358,300	358,300
2/1/2035	-	-	-	2/1/2035	-	-	-	2/1/2035	17,915,000	358,300	18,273,300
Total	29,615,000	6,371,000	35,986,000	Total	90,500,000	19,285,500	109,785,500	Total	98,680,000	25,997,300	124,677,300

**CHEROKEE COUNTY SCHOOL DISTRICT
AMORTIZATION PAYMENTS OF PRINCIPAL AND INTEREST BY ISSUE
FISCAL YEAR 2026-27 BUDGET**

Series 2025B				Aggregate Debt Service				Annual Debt Service - 6/30		Annual IRS Subsidies -6/30	
Dates	Principal	Interest	Debt Service	Dates	Principal	Gross Interest	Gross Debt Service	Dates	Gross Debt Service	Dates	Subsidies
8/1/2026	-	1,646,000	1,646,000	8/1/2026	19,595,000	10,737,073	30,332,073	6/30/2026	71,625,532	6/30/2026	(2,323,876)
2/1/2027	18,525,000	1,646,000	20,171,000	2/1/2027	31,090,000	10,203,459	41,293,459	6/30/2027	88,512,986	6/30/2027	(1,698,791)
8/1/2027	-	1,182,875	1,182,875	8/1/2027	34,915,000	9,426,209	44,341,209	6/30/2028	77,176,121	6/30/2028	(588,208)
2/1/2028	22,520,000	1,182,875	23,702,875	2/1/2028	35,705,000	8,466,777	44,171,777	6/30/2029	56,904,688	6/30/2029	-
8/1/2028	-	619,875	619,875	8/1/2028	36,925,000	7,574,152	44,499,152	6/30/2030	56,889,563	6/30/2030	-
2/1/2029	4,475,000	619,875	5,094,875	2/1/2029	26,115,000	6,561,969	32,676,969	6/30/2031	51,574,963	6/30/2031	-
8/1/2029	-	508,000	508,000	8/1/2029	18,140,000	5,909,094	24,049,094	6/30/2032	47,320,088	6/30/2032	-
2/1/2030	4,700,000	508,000	5,208,000	2/1/2030	27,400,000	5,455,594	32,855,594	6/30/2033	48,188,400	6/30/2033	-
8/1/2030	-	390,500	390,500	8/1/2030	19,065,000	4,770,594	23,835,594	6/30/2034	18,631,600	6/30/2034	-
2/1/2031	4,950,000	390,500	5,340,500	2/1/2031	28,760,000	4,293,969	33,053,969				
8/1/2031	-	266,750	266,750	8/1/2031	20,035,000	3,577,919	23,612,919				
2/1/2032	5,200,000	266,750	5,466,750	2/1/2032	24,885,000	3,077,044	27,962,044				
8/1/2032	-	136,750	136,750	8/1/2032	21,050,000	2,458,169	23,508,169				
2/1/2033	5,470,000	136,750	5,606,750	2/1/2033	21,880,000	1,931,919	23,811,919				
8/1/2033	-	-	-	8/1/2033	22,120,000	1,388,200	23,508,200				
2/1/2034	-	-	-	2/1/2034	23,845,000	835,200	24,680,200				
8/1/2034	-	-	-	8/1/2034	-	358,300	358,300				
2/1/2035	-	-	-	2/1/2035	17,915,000	358,300	18,273,300				
Total	65,840,000	9,501,500	75,341,500	Total	429,440,000	87,383,941	516,823,941	Total	516,823,941	Total	(4,610,875)

SPECIAL REVENUE FUNDS											
FEDERAL/STATE/COMPETITIVE GRANTS											
FISCAL YEAR 2026-27 BUDGET											
(Estimated Grant Award for Budget Purposes)											
	TOTAL	TITLE	TITLE	TITLE	TITLE	TITLE	JUNIOR	HEAD		FEDERAL	GA LOTTERY
	GRANTS	I	II	III	IV	VI-B	ROTC	START	PERKINS	PRESCHOOL	PRE K
REVENUE											
State Revenue	\$ 1,166,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166,631
Federal Revenue	18,679,755	4,399,531	780,903	518,716	432,494	11,165,214	505,682	410,429	254,741	212,045	-
TOTAL REVENUE	19,846,386	4,399,531	780,903	518,716	432,494	11,165,214	505,682	410,429	254,741	212,045	1,166,631
EXPENDITURES											
Instructional Services	10,455,418	3,072,249	-	136,600	69,117	3,915,185	1,333,591	410,429	178,073	10,369	1,329,805
Pupil Services	7,566,796	129,509	-	1,200	182,832	7,204,029	-	-	-	49,226	-
Imp. of Instructional Svcs.	370,762	-	-	274,256	96,506	-	-	-	-	-	-
Instructional Staff Training	1,803,821	936,720	606,940	106,660	84,039	-	-	-	69,462	-	-
Federal Grant Administration	265,409	257,503	700	-	-	-	-	-	7,206	-	-
Student Transportation Svcs.	448,812	3,550	-	-	-	46,000	-	-	-	399,262	-
Support Services - Central	173,263	-	173,263	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,084,281	4,399,531	780,903	518,716	432,494	11,165,214	1,333,591	410,429	254,741	458,857	1,329,805
OTHER FINANCING SOURCES											
Transfers from General Fund	1,237,895	-	-	-	-	-	827,909	-	-	246,812	163,174
TOTAL FINANCING SOURCES	1,237,895	-	-	-	-	-	827,909	-	-	246,812	163,174
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2026-27 BUDGET**

TITLE I

STATE OBJECT ACCOUNT NUMBER	FUNCTION											FY 2026-27 PROPOSED BUDGET	
		1000	2100	2210	2213	2230	2300	2400	2600	2700	2800		
511000	SALARIES CLASSROOM TEACHERS	1,729,155	-	-	-	-	-	-	-	-	-	-	1,729,155
511300	SUBSTITUTE FOR CERTIFIED EMPS	40,999	-	-	25,623	-	-	-	-	-	-	-	66,622
514000	SALARIES AIDES AND PARAPROS	113,392	-	-	-	-	-	-	-	-	-	-	113,392
517700	TEACH SUPP SP/DIAGNOSTIC/AUDIO	-	79,832	-	-	-	-	-	-	-	-	-	79,832
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	563,895	163,157	-	-	-	-	-	-	727,052
519900	SALARIES OTHER	26,000	1,200	-	960	-	-	-	-	-	-	-	28,160
520000	BENEFITS	1,088,988	46,211	-	336,742	93,046	-	-	-	-	-	-	1,564,987
530000	PURCHASED PROFESSIONAL SERV	13,500	480	-	-	-	-	-	-	-	-	-	13,980
543200	REPS AND MAINT TECHNOLOGY	5,892	-	-	-	-	-	-	-	-	-	-	5,892
553000	COMMUNICATIONS POSTAGE UPS	-	-	-	-	5	-	-	-	-	-	-	5
553200	WEB-BASED SUBS & LICENSE	9,661	-	-	9,000	-	-	-	-	-	-	-	18,661
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,000	50	-	-	1,165	-	-	-	-	-	-	5,215
559500	OTHER PURCHASED SERVICES	45	-	-	-	-	-	-	-	3,550	-	-	3,595
561000	SUPPLIES S/W AND SPECIAL ALLOT	27,350	1,506	-	-	50	-	-	-	-	-	-	28,906
561100	SUPPLIES TECHNOLOGY RELATED	500	80	-	-	80	-	-	-	-	-	-	660
561500	EXPENDABLE EQUIPT UNDER \$5000	-	-	-	500	-	-	-	-	-	-	-	500
561600	EXPENDABLE EQUIPT COMPUTER	830	-	-	-	-	-	-	-	-	-	-	830
564200	BOOKS AND PERIODICALS	5,737	150	-	-	-	-	-	-	-	-	-	5,887
581000	DUES AND FEES	6,200	-	-	-	-	-	-	-	-	-	-	6,200
588000	FEDERAL INDIRECT COST CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Title I		3,072,249	129,509	-	936,720	257,503	-	-	-	3,550	-	-	4,399,531

TITLE II

STATE OBJECT ACCOUNT NUMBER	FUNCTION											FY 2026-27 PROPOSED BUDGET	
		1000	2100	2210	2213	2230	2300	2400	2600	2700	2800		
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	40,000	-	-	-	-	-	7,000	-	47,000
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	30,000	-	-	-	-	-	-	-	30,000
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	-	107,443	-	-	-	-	-	70,899	-	178,342
519900	SALARIES OTHER	-	-	-	70,000	-	-	-	-	-	-	10,000	80,000
520000	BENEFITS	-	-	-	88,997	-	-	-	-	-	31,614	-	120,611
530000	PURCHASED PROFESSIONAL SERV	-	-	-	10,000	-	-	-	-	-	-	-	10,000
553200	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		-	-	-	606,940	700	-	-	-	-	173,263	-	780,903

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2026-27 BUDGET**

TITLE III

STATE OBJECT ACCOUNT NUMBER	FUNCTION											FY 2026-27 PROPOSED
		1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	15,000	-	-	-	-	-	-	15,000
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	-	-	-
511600	PROFESSIONAL DEVELOPMENT STIPENDS	-	-	-	30,240	-	-	-	-	-	-	-
519100	OTHER ADMINISTRATIVE PERSONNEL	-	-	194,753	-	-	-	-	-	-	-	194,753
519900	SALARIES OTHER	-	-	-	-	-	-	-	-	-	-	-
520000	BENEFITS	-	-	77,883	18,092	-	-	-	-	-	-	95,975
530000	PURCHASED PROFESSIONAL SERV	-	-	-	37,028	-	-	-	-	-	-	37,028
553200	WEB-BASED SUBS & LICENSE	123,500	-	-	-	-	-	-	-	-	-	123,500
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	-	920	-	-	-	-	-	-	-	920
561000	SUPPLIES S/W AND SPECIAL ALLOT	7,000	-	-	-	-	-	-	-	-	-	7,000
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	-	-	-	-
564200	BOOKS AND PERIODICALS	6,100	1,200	-	-	-	-	-	-	-	-	7,300
581000	DUES AND FEES	-	-	700	6,300	-	-	-	-	-	-	7,000
Grand Total Title III		136,600	1,200	274,256	106,660	-	-	-	-	-	-	518,716

TITLE IV

STATE OBJECT ACCOUNT NUMBER	FUNCTION											FY 2026-27 PROPOSED
		1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	10,000	-	-	-	-	-	-	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	-	121,824	-	-	-	-	-	-	-	-	121,824
519900	SALARIES OTHER	-	-	68,740	-	-	-	-	-	-	-	68,740
520000	BENEFITS	-	49,208	27,766	4,039	-	-	-	-	-	-	81,013
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	182,832	96,506	84,039	-	-	-	-	-	-	432,494

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2026-27 BUDGET**

TITLE VI-B

STATE OBJECT ACCOUNT NUMBER	FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2026-27 PROPOSED
											BUDGET
511000	SALARIES CLASSROOM TEACHERS	6,000	-	-	-	-	-	-	-	-	6,000
511400	SUBSTITUTE FOR CLASSIFIED EMPS	40,000	-	-	-	-	-	-	-	-	40,000
514000	SALARIES AIDES AND PARAPROS	2,516,776	-	-	-	-	-	-	-	-	2,516,776
517700	FAMILY SERVICES COORDINATOR	-	23,102	-	-	-	-	-	-	-	23,102
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	-	-	-
519100	OTHER ADMINISTRATIVE PERSONNEL	-	3,743,026	-	-	-	-	-	-	-	3,743,026
520000	BENEFITS	1,352,409	1,987,433	-	-	-	-	-	-	-	3,339,842
530000	PURCHASED PROFESSIONAL SERV	-	1,426,568	-	-	-	-	-	-	-	1,426,568
553200	WEB-BASED SUBS & LICENSE	-	-	-	-	-	-	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	-	1,500	-	-	-	-	-	-	-	1,500
561000	SUPPLIES S/W AND SPECIAL ALLOT	-	-	-	-	-	-	-	6,000	-	6,000
561600	EXPENDABLE EQUIPT COMPUTER	-	22,400	-	-	-	-	-	-	-	22,400
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	40,000	-	40,000
581000	DUES AND FEES	-	-	-	-	-	-	-	-	-	-
Grand Total Title VI-B		3,915,185	7,204,029	-	-	-	-	-	46,000	-	11,165,214

Perkins

STATE OBJECT ACCOUNT NUMBER	FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2026-27 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 2026-27 PROPOSED
											BUDGET
511000	SALARIES CLASSROOM TEACHERS	974,616	-	-	-	-	-	-	-	-	974,616
522000	BENEFITS	358,975	-	-	-	-	-	-	-	-	358,975
Grand Total ROTC		1,333,591	-	-	-	-	-	-	-	-	1,333,591

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL PROGRAMS DETAIL
FISCAL YEAR 2026-27 BUDGET**

Ninth District Opportunity Head Start

STATE OBJECT ACCOUNT NUMBER	FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2026-27 PROPOSED
											BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	3,497	-	-	-	-	-	-	-	-	3,497
514000	SALARIES AIDES AND PARAPROS	262,906	-	-	-	-	-	-	-	-	262,906
522000	BENEFITS	144,026	-	-	-	-	-	-	-	-	144,026
Grand Total Head Start		410,429	-	-	-	-	-	-	-	-	410,429

Federal Preschool Program

STATE OBJECT ACCOUNT NUMBER	FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2026-27 PROPOSED
											BUDGET
518000	SALARIES BUS DRIVERS	-	-	-	-	-	-	-	190,000	-	190,000
522000	BENEFITS	-	-	-	-	-	-	-	20,000	-	20,000
530000	PURCHASED PROFESSIONAL SERV	-	14,226	-	-	-	-	-	-	-	14,226
553200	WEB-BASED SUBS & LICENSE	-	15,000	-	-	-	-	-	-	-	15,000
561000	SUPPLIES S/W AND SPECIAL ALLOT	10,369	15,000	-	-	-	-	-	-	-	25,369
561500	EXPENDABLE EQUIPT	-	5,000	-	-	-	-	-	-	-	5,000
562000	NATURAL GAS, GAS AND FUEL	-	-	-	-	-	-	-	189,262	-	189,262
Grand Total Federal Preschool		10,369	49,226	-	-	-	-	-	399,262	-	458,857

Georgia Lottery Pre K Program

STATE OBJECT ACCOUNT NUMBER	FUNCTION 1000	2100	2210	2213	2230	2300	2400	2600	2700	2800	FY 2026-27 PROPOSED
											BUDGET
511200	PREKINDERGARTEN TEACHER	483,681	-	-	-	-	-	-	-	-	483,681
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	-	-	-	-	-	-	-
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-	-	-	-	-	-	-
514000	SALARIES AIDES AND PARAPROS	326,400	-	-	-	-	-	-	-	-	326,400
522000	BENEFITS	504,124	-	-	-	-	-	-	-	-	504,124
530000	PURCHASED PROFESSIONAL SERV	1,800	-	-	-	-	-	-	-	-	1,800
561000	SUPPLIES S/W AND SPECIAL ALLOT	12,000	-	-	-	-	-	-	-	-	12,000
581000	DUES AND FEES	1,800	-	-	-	-	-	-	-	-	1,800
Grand Total Georgia Lottery Pre K		1,329,805	-	-	-	-	-	-	-	-	1,329,805

TOTAL BY FUNCTION	10,455,418	7,566,796	370,762	1,803,821	265,409	-	-	-	448,812	173,263	21,084,281
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**CHEROKEE COUNTY SCHOOL DISTRICT
OTHER FUNDS
FISCAL YEAR 2026-27 BUDGET**

	<u>Worker's Compensation Fund</u>	<u>After School Program and Intramurals</u>	<u>TOTAL</u>
Revenue			
Local Revenue	\$ -	\$ 1,914,424	\$ 1,914,424
Investment Earnings	<u>6,426</u>	<u>-</u>	<u>6,426</u>
Total Revenue	<u>6,426</u>	<u>1,914,424</u>	<u>1,920,850</u>
Expenditures			
General Administration			
Claims	1,047,444	-	1,047,444
Community Services Operations			
Salaries	-	1,782,376	1,782,376
Benefits	-	136,367	136,367
	<u>-</u>	<u>1,918,743</u>	<u>1,918,743</u>
Total Expenditures	<u>1,047,444</u>	<u>1,918,743</u>	<u>2,966,187</u>
Other Financing Sources			
Transfers from General Fund	<u>900,000</u>	<u>4,319</u>	<u>904,319</u>
Net Change Fund Balance	(141,018)	-	(141,018)
Fund Balances - Beginning	<u>233,661</u>	<u>-</u>	<u>233,661</u>
Fund Balances - Ending	<u>\$ 92,643</u>	<u>\$ -</u>	<u>\$ 92,643</u>

SCHOOL NUTRITION BUDGET CONSIDERATIONS FY2026-2027

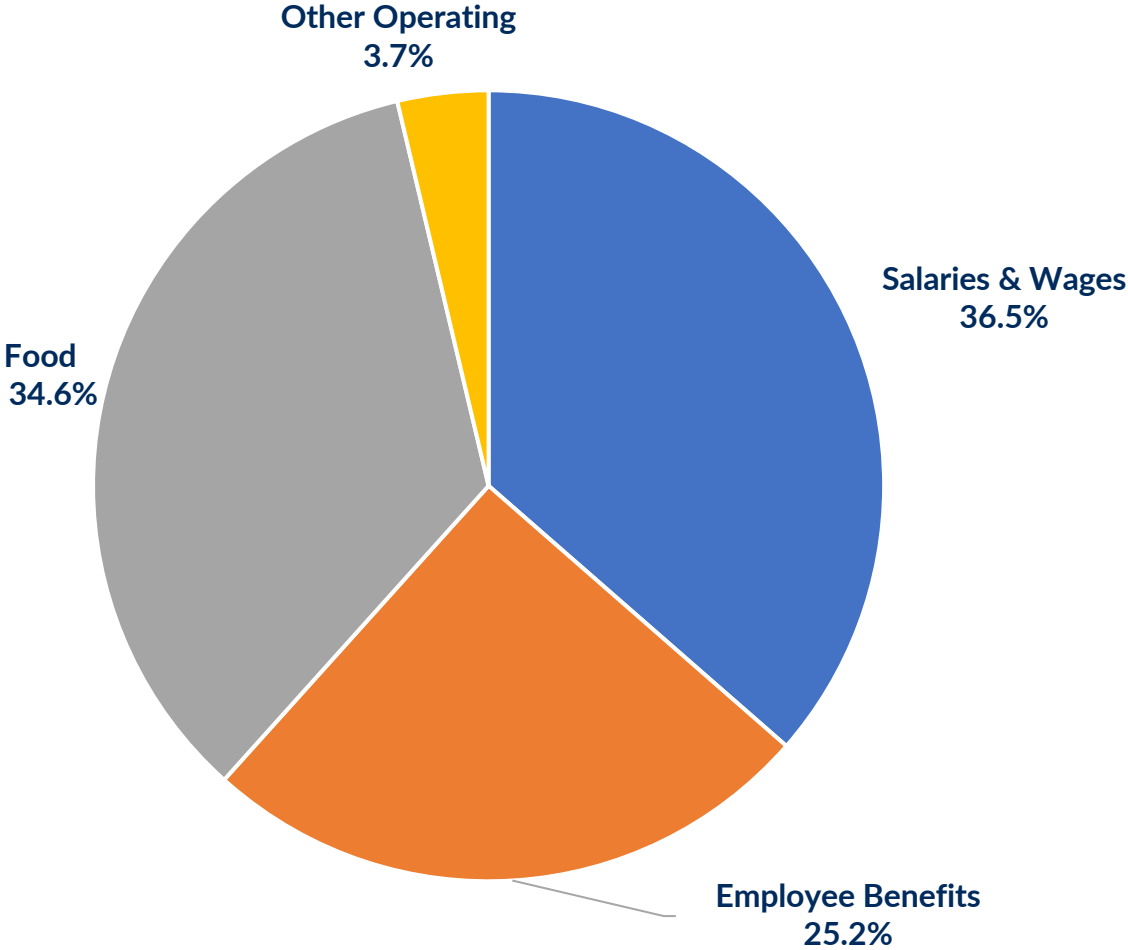
First increase in student meal prices since SY21
Employer share of SHBP premium increase - effective July 1, 2026
Equipment Upgrades and Serving Line Enhancements



**CHEROKEE COUNTY SCHOOL DISTRICT
SCHOOL NUTRITION PROGRAM
FISCAL YEAR 2026-27 BUDGET**

REVENUE			
OBJECT	ACCOUNT DESCRIPTION	2025-26 BUDGET	2026-27 PROPOSED
416110	DAILY SALES STUDENT LUNCH	\$ 5,525,584	\$ 6,092,598
416120	DAILY SALES STUDENT BREAKFAST	980,720	1,005,854
416210	SUPPLEMENTAL SALES	1,693,194	2,335,818
416220	ADULT SALES	320,459	336,870
419950	OTHER LOCAL REVENUES	-	-
	SUBTOTAL LOCAL REVENUE	8,519,957	9,771,140
435100	GRANTS (STATE ONLY)	746,094	746,094
	SUBTOTAL STATE REVENUE	746,094	746,094
445100	FED FUNDS EXCEPT BREAKFAST	9,250,251	9,804,808
445110	FEDERAL FUNDS BREAKFAST	3,086,850	2,772,082
445130	FEDERAL REIMB AFTER-SCHOOL SNACK	175,000	100,508
445210	FEDERAL GRANTS	181,000	-
449000	REVENUES ASSOCIATED WITH USDA	1,648,000	1,725,857
	SUBTOTAL FEDERAL REVENUE	14,341,101	14,403,255
415000	EARNINGS ON INVESTMENTS	650,240	600,000
	SUBTOTAL EARNINGS ON INVESTMENTS	650,240	600,000
	GRAND TOTAL REVENUE	\$ 24,257,392	\$ 25,520,489
FIXED EXPENSES			
511400	SUBSTITUTE FOR CLASSIFIED EMP	\$ 185,000	\$333,354
514200	CLERICAL	269,173	295,548
518400	SALARIES LUNCHROOM CAFE	6,190,149	5,800,616
518403	SALARIES LUNCHROOM MONITORS	392,532	408,228
519000	OTHER MANAGEMENT PERSONNEL	496,950	505,011
519100	OTHER ADMINISTRATIVE PERSONNEL	1,871,020	1,954,453
520000	BENEFITS	4,859,565	6,438,019
	SUBTOTAL SALARIES/BENEFITS EXP.	\$ 14,264,389	\$ 15,735,229
OPERATING EXPENSES			
530000	PURCHASED PROFESSIONAL SERVICES	\$ 75,000	\$ 81,500
541000	WATER, SEWER, AND CLEANING SVCS	40,000	65,000
543000	REPAIR AND MAINTENANCE	3,000	6,000
553000	COMMUNICATIONS, POSTAGE	-	-
553200	WEB-BASED SUBS & LICENSE	-	1,000
558000	TRAVEL-REGULAR PROGRAMS	12,000	15,000
559500	OTHER PURCHASED SERVICE	66,327	66,327
561000	SUPPLIES S/W AND SPECIAL ALLO	708,000	550,000
561200	PURCHASE OF COMPUTER SOFTWARE	1,000	-
561500	EXPENDABLE EQUIPT UNDER \$5000	50,000	100,000
561600	EXPENDABLE EQUIPT COMPUTER	20,000	15,000
562000	NATURAL GAS, GAS AND FUEL	800	800
563000	FOOD EXPENSE	7,112,276	7,112,276
563500	FOOD ACQUISITIONS-USDA	1,648,000	1,725,857
564200	BOOKS AND PERIODICALS	1,500	1,500
573000	EQUIPMENT OVER \$5000	220,000	25,000
581000	DUES AND FEES	35,000	20,000
589000	OTHER EXPENDITURES	100	-
	SUBTOTAL OPERATING EXPENDITURES	9,993,003	9,785,260
	GRAND TOTAL EXPENDITURES	\$ 24,257,392	\$ 25,520,489
	NET CHANGE FUND BALANCE	\$ -	\$ -
	FUND BALANCE - BEGINNING	19,071,221	17,232,225
	FUND BALANCE - ENDING	\$ 19,071,221	\$ 17,232,225

**Cherokee County School District
School Nutrition Proposed Expenditures
Fiscal Year 2026-27 Budget**



	Salaries & Wages	\$ 9,297,210
	Employee Benefits	6,438,019
	Food	8,838,133
	Other Operating	947,127
	Total	<u><u>\$ 25,520,489</u></u>

Total Percent Expended for Salaries and Benefits = 61.7%

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026

COUNTY: **CHEROKEE** TAXING JURISDICTION: **SCHOOL DISTRICT**

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

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	22,803,903,147	854,753,549	1,120,228,128	24,778,884,824
PERSONAL	857,796,509		21,443,888	879,240,397
MOTOR VEHICLES	77,916,270		(7,791,627)	70,124,643
MOBILE HOMES	18,847,973		(942,399)	17,905,574
TIMBER -100%	386,072		(386,072)	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	23,758,849,971	854,753,549	1,132,551,918	25,746,155,438
EXEMPTIONS	7,494,973,433	367,287,600	(30,159,509)	7,832,101,524
NET DIGEST	16,263,876,538	487,465,949	1,162,711,427	17,914,053,914
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	16.450		2025 MILLAGE RATE:	16.450

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	16,263,876,538	
Net Value Added-Reassessment of Existing Real Property	RVA	487,465,949	
Other Net Changes to Taxable Digest	NAG	1,162,711,427	
2026 Net Digest	CYD	17,914,053,914	(PYD+RVA+NAG)
2025 Millage Rate	PYM	16.450	PYM
Millage Equivalent of Reassessed Value Added	ME	0.448	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	16.002	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 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	16.002
	2026 Millage Rate	16.450
	Percentage Tax Increase	2.80%

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 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 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 2026 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 23, 2026 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		2021	2022	2023	2024	2025	2026
V A L U E	Real & Personal	14,171,193,915	17,527,514,503	21,267,106,539	22,636,485,800	24,683,647,301	25,658,125,221
	Motor Vehicles	97,858,520	97,858,520	89,464,450	82,929,000	77,916,270	70,124,643
	Mobile Homes	15,972,188	15,972,188	18,571,929	18,330,387	18,847,973	17,905,574
	Timber - 100%	1,085,620	1,085,620	186,477	692,039	386,072	0
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	14,286,110,243	17,642,430,831	21,375,329,395	22,738,437,226	24,780,797,616	25,746,155,438
	Less Exemptions	3,569,409,925	4,323,459,432	5,238,350,667	5,710,095,340	7,494,973,433	7,832,101,524
	NET DIGEST VALUE	10,716,700,318	13,318,971,399	16,136,978,728	17,028,341,886	17,285,824,183	17,914,053,914
R A T E	MILLAGE RATE (Maintenance & Operation)	18.200	16.450	16.450	16.450	16.450	16.450
TAX	TOTAL M&O TAXES LEVIED	\$195,043,946	\$219,097,080	\$265,453,300	\$280,116,224	\$284,351,808	\$294,686,187
	Net Tax \$ Increase	\$14,590,021	\$24,053,134	\$46,356,221	\$14,662,924	\$4,235,584	\$10,334,379
	Net Tax % Increase	8.09%	12.33%	21.16%	5.52%	1.51%	3.63%

CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET

TOTAL REVENUE				
	ACCOUNT NAME	FY 2024-25 ACTUAL REVENUE	FY 2025-26 APPROVED BUDGET	FY 2026-27 PROPOSED BUDGET
TOTAL	LOCAL REVENUE	\$ 308,837,205	\$ 326,596,116	\$ 331,642,266
TOTAL	STATE REVENUE	295,936,608	276,810,480	303,496,567
TOTAL	FEDERAL REVENUE	260,182	217,661	330,649
TOTAL	INVESTMENT EARNINGS	5,812,066	2,715,621	3,588,818
TOTAL REVENUE		\$ 610,846,061	\$ 606,339,878	\$ 639,058,300

**CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET**

LOCAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2024-25 ACTUAL REVENUE	FY 2025-26 APPROVED BUDGET	FY 2026-27 PROPOSED BUDGET
411100	AD VALOREM TAXES	\$ 269,675,647	\$ 288,239,595	\$ 293,112,176
411100	P/Y PROPERTY TAXES	933,373	1,615,447	951,653
411210	INTANGIBLE TAX	4,983,082	5,090,257	4,952,325
411100	MOTOR VEHICLE TAXES	1,270,140	1,114,714	1,153,550
411210	REAL ESTATE TRANSFER TAX	2,559,315	2,733,157	2,412,315
411910	TITLE AD VAL TAX (VEHICLES)	24,272,538	24,210,422	24,720,155
411100	MOBILE HOMES	274,412	218,196	294,547
	TOTAL TAXES	303,968,507	323,221,788	327,596,721
413500	TUITION SUMMER SCHOOL	263,400	46,519	46,984
413505	TUITION-E COURSES	51,000	16,625	16,791
	TOTAL TUITION/TESTING	314,400	63,144	63,775
419100	RENTAL OF PROPERTY	260,000	186,607	267,203
419900	INDIRECT COST RECOVERIES	-	84,265	-
419950	OTHER LOCAL REVENUES	2,354,437	845,688	866,830
419957	SCHOOL REIMB SAL AND TRANS	710,054	1,148,234	1,646,598
419953	INVENTORY ADJUSTMENT	125,687	17,808	113,024
419954	FINGER PRINTS/BADGES	54,120	62,337	63,895
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	1,050,000	966,245	1,024,220
	TOTAL OTHER	4,554,298	3,311,184	3,981,770
	TOTAL LOCAL REVENUE	\$ 308,837,205	\$ 326,596,116	\$ 331,642,266
STATE REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2024-25 ACTUAL REVENUE	FY 2025-26 APPROVED BUDGET	FY 2026-27 PROPOSED BUDGET
431200/220	DIRECT INST. COST	\$ 304,955,376	\$ 302,444,663	\$ 318,688,573
431200/220	MEDIA CENTER PROGRAM	7,047,573	7,066,770	7,322,894
431200/220	STAFF DEV. PROGRAMS	1,371,897	1,354,210	1,341,930
431200/220	20 DAYS ADDITIONAL INSTRUCT.	2,069,108	2,098,196	2,163,628
431200/220	INDIRECT COST	32,248,160	32,159,430	34,145,275
	TOTAL QBE FORMULA EARNINGS	347,692,114	345,123,269	363,662,300
431250	PUPIL TRANSPORTATION PROGRAM	10,996,881	11,051,865	10,350,799
431250	NURSING	997,440	1,002,427	980,926
431400	LOCAL FAIR SHARE	(79,798,754)	(86,421,654)	(85,178,722)
431210/230	MID-TERM ADJUST/HOLD HARMLESS	3,236,230	-	-
	TOTAL STATE QBE FUNDING	283,123,911	270,755,907	289,815,303
2620/438000	STATE PRESCHOOL GRANT	1,805,005	1,191,467	1,824,453
439110	ON BEHALF PAYMENTS OPEB	6,105,270	-	6,050,670
439120/30	ON BEHALF PAYMENTS TRS/PSERS	723,662	838,066	859,109
438000	OTHER STATE FUNDS	4,178,760	4,025,040	4,947,032
	TOTAL OTHER STATE FUNDING	12,812,697	6,054,573	13,681,264
	TOTAL STATE REVENUE	\$ 295,936,608	\$ 276,810,480	\$ 303,496,567

**CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET**

FEDERAL REVENUE				
OBJECT NUMBER	ACCOUNT NAME	FY 2024-25 ACTUAL REVENUE	FY 2025-26 APPROVED BUDGET	FY 2026-27 PROPOSED BUDGET
445300	FLOOD CONTROL/RAILROAD CAR TAX	\$ 260,182	\$ 217,661	\$ 330,649
TOTAL FEDERAL REVENUE		\$ 260,182	\$ 217,661	\$ 330,649
INVESTMENT EARNINGS				
OBJECT NUMBER	ACCOUNT NAME	FY 2024-25 ACTUAL REVENUE	FY 2025-26 APPROVED BUDGET	FY 2026-27 PROPOSED BUDGET
415000	EARNINGS ON INVESTMENTS	\$ 5,812,066	\$ 2,715,621	\$ 3,588,818
TOTAL INVESTMENT EARNINGS		\$ 5,812,066	\$ 2,715,621	\$ 3,588,818

**CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET**

TOTAL EXPENSE						
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
1000	INSTRUCTIONAL SERVICES	\$ 385,202,070	\$ 408,548,030	\$ 404,836,296	\$ 18,841,793	\$ 423,678,089
2100	PUPIL SERVICES	36,278,992	38,074,780	44,394,927	1,785,164	46,180,091
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	23,169,722	23,956,981	24,798,581	1,023,605	25,822,186
2213	INSTRUCTIONAL STAFF TRAINING	828,048	832,126	836,319	7,866	844,185
2220	EDUCATIONAL MEDIA SERVICES	6,108,647	6,583,454	6,636,562	219,217	6,855,779
2300	GENERAL ADMINISTRATION	4,095,487	4,221,363	4,227,088	50,229	4,277,317
2400	SCHOOL ADMINISTRATION	35,280,495	37,429,021	37,862,584	1,750,366	39,612,950
2500	SUPPORT SERVICES - BUSINESS	3,921,472	4,361,108	4,834,416	1,060,487	5,894,903
2600	MAINTENANCE & OPERATION OF PLANT SVCS.	44,407,279	35,785,121	37,370,152	1,154,600	38,524,752
2660	SCHOOL SAFETY AND SECURITY	4,225,875	4,189,555	4,706,977	331,807	5,038,784
2700	STUDENT TRANSPORTATION SERVICES	32,530,761	31,865,199	30,018,313	1,679,793	31,698,106
2800	SUPPORT SERVICES - CENTRAL	6,228,682	7,583,041	7,940,136	193,122	8,133,258
3100	SCHOOL NUTRITION PROGRAM	381,421	213,618	218,959	162,462	381,421
3300	COMMUNITY SERVICES OPERATIONS	-	-	-	-	-
4000	FACILITIES ACQ. AND CONTRUCTION SVCS.	-	-	-	-	-
TOTAL EXPENSE ALL FUNCTIONS		\$ 582,658,951	\$ 603,643,397	\$ 608,681,310	\$ 28,260,511	\$ 636,941,821

**CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET**

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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	\$ 211,157,045	\$ 225,145,434	\$ 220,652,194	\$ 6,619,566	\$ 227,271,760
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,716,239	3,132,000	3,654,000	-	3,654,000
511400	SUBSTITUTE FOR CLASSIFIED EMPS	199,256	136,361	166,687	55,007	221,694
511500	EXTENDED DAY HS TEACHER	195,460	140,078	147,082	-	147,082
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	325,190	1,611,435	1,471,056	-	1,471,056
511700	SALARY EXTENDED YEAR	22,788	21,453	22,526	-	22,526
511800	ART, MUSIC, PE	9,725,412	10,230,147	10,163,596	304,908	10,468,504
514000	SALARIES AIDES AND PARAPROS	10,919,294	10,842,595	11,276,867	338,306	11,615,173
514500	INTERPRETERS	363,792	380,894	410,416	12,312	422,728
516100	TECHNOLOGY SPECIALIST	1,654,189	1,774,111	1,818,464	54,554	1,873,018
519900	CCSD SUPPLEMENTAL PAY	14,252	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	599,210	638,566	654,530	19,636	674,166
	TOTAL SALARIES	238,892,127	254,053,074	250,437,418	7,404,289	257,841,707
521000	MATCHING STATE HEALTH	57,050,675	62,747,880	62,770,500	4,761,900	67,532,400
522000	MATCHING FICA	14,428,542	16,284,472	15,527,120	459,066	15,986,186
522100	MATCHING MEDICARE	3,374,411	3,808,465	3,631,343	107,362	3,738,705
523000	MATCHING TEACHER RETIREMENT	49,795,185	57,547,223	55,897,632	1,652,637	57,550,269
527000	ON BEHALF PAYMENTS	4,419,888	-	-	4,419,888	4,419,888
529100	MATCHING LIFE INSURANCE	159,083	228,508	217,881	6,442	224,323
529200	MATCHING DENTAL INSURANCE	547,041	577,836	550,962	16,289	567,251
529300	MATCHING DISABILITY 1	193,448	204,869	195,341	5,775	201,116
529400	MATCHING DISABILITY 2	262,856	288,918	275,481	8,145	283,626
	TOTAL BENEFITS	130,231,129	141,688,171	139,066,260	11,437,504	150,503,764
530000	PURCHASED PROFESSIONAL SERV	414,580	17,216	399,615	-	399,615
543000	REPAIR AND MAINTENANCE	27,237	40,554	165,384	-	165,384
553200	WEB-BASED SUBSCRIPTIONS AND LICENSES	96,914	185,906	4,728,901	-	4,728,901
556300	TUITION TO PRIVATE SOURCES	840,578	49,213	585,990	-	585,990
558000	TRAVEL-REGULAR PROGRAMS EMPS	56,551	65,640	39,423	-	39,423
561000	SUPPLIES S/W AND SPECIAL ALLOT	2,313,754	2,938,607	1,612,982	-	1,612,982
561003	SUPPLIES BAND ALLOTMENT	42,465	54,831	29,604	-	29,604
561004	SUPPLIES CHORAL ALLOTMENT	13,325	12,347	9,289	-	9,289
561022	LOCAL EFFORT - VOCATIONAL	185,895	408,189	129,593	-	129,593
	INSTRUCTIONAL SUPPLIES	3,991,299	3,772,503	7,700,781	-	7,700,781
561200	PURCHASE OF COMPUTER SOFTWARE	2,177,820	2,507,054	-	-	-
561222	COMPUTER SOFTWARE VOCATIONAL	5,400	5,683	-	-	-
561500	EXPENDABLE EQUIPT UNDER \$5000	2,309,167	713,099	1,609,784	-	1,609,784
561501	EXPEND EQUIPT UNDER \$5000 ADA	44,352	89,589	30,919	-	30,919
561503	EXPENDABLE EQUIPT BAND	100,916	83,256	72,000	-	72,000
561522	EXPENDABLE EQUIPT VOCATIONAL	8,047	12,086	5,610	-	5,610
561600	EXPENDABLE EQUIPT COMPUTER	55,419	30,495	38,634	-	38,634
561622	EXPENDABLE EQUIPT COMPUTER VOC	3,297	3,995	2,298	-	2,298
	INSTRUCTIONAL EQUIPMENT	4,704,418	3,445,257	1,759,245	-	1,759,245
564000	DIGITAL ELECTRONIC TEXTBOOKS	8,327	-	-	-	-
564100	TEXTBOOKS-REGULAR ALLOTMENT	6,715,576	5,433,750	4,726,000	-	4,726,000
564200	BOOKS AND PERIODICALS	1,341	21,262	1,526	-	1,526
564222	BOOKS AND PERIODICALS VOCATIONAL	239	323	935	-	935
573000	EQUIPMENT OVER \$5000	373,783	133,690	260,574	-	260,574
573022	EQUIPMENT-VOCATIONAL LOCAL	98,041	-	68,347	-	68,347
573422	COMPUTER EQUIPMENT VOCATIONAL	-	-	165,210	-	165,210
581000	DUES AND FEES/GA VIRTUAL SCHOOL/MTN ED	185,790	-	650,000	-	650,000
581022	REGISTRATION	-	-	-	-	-
	INSTRUCTIONAL OTHER	7,383,097	5,589,025	5,872,592	-	5,872,592
	TOTAL FUNCTION INSTRUCTIONAL SERVICES	\$ 385,202,070	\$ 408,548,030	\$ 404,836,296	\$ 18,841,793	\$ 423,678,089

**CHEROKEE COUNTY SCHOOL DISTRICT
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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERT.	\$ 44,514	\$ 35,705	\$ 36,598	\$ -	36,598
511405	SUBSTITUTE NURSES	43,028	23,175	44,237	-	44,237
514200	CLERICAL	359,986	334,096	359,406	10,782	370,188
514600	ATHLETICS PERSONNEL SUPPLEMENTS	1,562,562	2,227,013	2,282,688	-	2,282,688
514605	SALARIES EXTRA CURRICULUM SUPP.	45,550	46,000	47,150	-	47,150
516305	SALARIES SCHOOL NURSE	2,222,239	2,364,746	2,384,164	71,525	2,455,689
516306	SALARIES SCHOOL NURSE	225,285	238,185	244,140	7,324	251,464
516400	PHYSICAL THERAPIST	1,911,517	2,008,952	1,935,255	58,058	1,993,313
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	6,617,245	6,949,441	7,052,639	211,579	7,264,218
517101	STUDENT SUPPORT/RTI SUPPLEMENT	93,500	66,000	67,650	-	67,650
517200	ELEMENTARY COUNSELOR	3,655,979	3,878,446	3,830,384	114,912	3,945,296
517300	SECONDARY COUNSELOR	4,497,355	4,721,256	4,839,287	145,179	4,984,466
517400	SCHOOL PSYCHOLOGIST	2,834,825	2,879,587	3,225,298	96,759	3,322,057
517600	SCHOOL SOCIAL WORKER	501,181	528,808	542,028	16,261	558,289
517800	GRADUATION COACH	441,894	-	353,498	10,605	364,103
519000	OTHER MANAGEMENT PERSONNEL	1,310,280	1,371,483	1,600,474	42,764	1,643,238
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	382,893	230,170	235,924	7,078	243,002
519900	CCSD SUPPLEMENTAL PAY	36,977	-	-	-	-
	TOTAL SALARIES	26,786,810	27,903,063	29,080,820	792,826	29,873,646
521000	MATCHING STATE HEALTH	3,346,190	3,868,020	5,933,200	446,160	6,379,360
522000	MATCHING FICA	1,095,447	1,196,809	1,803,011	49,155	1,852,166
522100	MATCHING MEDICARE	256,193	279,899	421,672	11,496	433,168
523000	MATCHING TEACHER RETIREMENT	3,803,533	4,229,367	6,490,839	176,959	6,667,798
527000	ON BEHALF PAYMENTS	305,555	-	-	305,555	305,555
529100	MATCHING LIFE INSURANCE	10,594	9,652	14,540	396	14,936
529200	MATCHING DENTAL INSURANCE	32,514	32,816	49,437	1,348	50,785
529300	MATCHING DISABILITY 1	13,203	13,512	20,357	555	20,912
529400	MATCHING DISABILITY 2	17,485	17,373	26,173	714	26,887
	TOTAL BENEFITS	8,880,714	9,647,448	14,759,229	992,338	15,751,567
530000	PURCHASED PROFESSIONAL SERVICE	173,206	259,590	266,080	-	266,080
543000	REPAIR AND MAINTENANCE	5,439	5,485	5,485	-	5,485
553000	COMMUNICATIONS, POSTAGE, UPS	13,239	13,685	13,685	-	13,685
553200	WEB-BASED SUBS AND LICENSES	220,302	111,915	117,511	-	117,511
558000	TRAVEL-REGULAR PROGRAMS EMPs	57,819	34,619	36,619	-	36,619
561000	SUPPLIES	109,937	85,153	101,676	-	101,676
561500	EXPENDABLE EQUIPT UNDER \$5000	6,406	4,647	4,647	-	4,647
581000	DUES AND FEES	25,120	9,175	9,175	-	9,175
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	611,468	524,269	554,878	-	554,878
	TOTAL FUNCTION PUPIL SERVICES	\$ 36,278,992	\$ 38,074,780	\$ 44,394,927	\$ 1,785,164	\$ 46,180,091

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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511000	SALARIES CLASSROOM TEACHERS	\$ -	\$ -	\$ -	\$ -	\$ -
511010	INSTRUCTIONAL LEAD STRATEGIST	3,286,995	3,472,483	3,519,338	105,580	3,624,918
511300	SUBSTITUTE FOR CERTIFIED EMPS	563	39,678	-	-	-
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	3,070	2,500	2,500	-	2,500
514200	SALARIES-CLERICAL	1,642,926	1,763,786	1,653,603	49,608	1,703,211
516100	TECHNOLOGY SPECIALIST	1,333,669	1,821,682	1,474,335	131,760	1,606,095
517700	FAMILY SERVICES COORDINATOR	49,968	52,755	53,824	1,615	55,439
519000	SALARIES-OTHER MANAGEMENT	2,543,741	2,493,374	3,288,887	98,667	3,387,554
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,817,359	2,953,157	2,584,976	77,549	2,662,525
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	217,212	95,595	225,000	-	225,000
516100	OVERTIME/EXTRA HELP	-	-	-	-	-
	TOTAL SALARIES	11,895,503	12,695,010	12,802,463	464,779	13,267,242
521000	MATCHING STATE HEALTH	2,165,780	2,510,820	2,578,680	195,624	2,774,304
522000	MATCHING FICA	697,766	787,091	793,753	28,816	822,569
522100	MATCHING MEDICARE	163,188	184,077	185,636	6,739	192,375
523000	MATCHING TEACHER RETIREMENT	2,437,601	2,781,476	2,857,510	103,739	2,961,249
527000	ON BEHALF PAYMENTS	221,604	-	-	221,604	221,604
529100	MATCHING LIFE INSURANCE	6,815	11,123	11,218	407	11,625
529200	MATCHING DENTAL INSURANCE	22,936	27,929	28,165	1,023	29,188
529300	MATCHING DISABILITY 1	8,927	9,902	9,986	363	10,349
529400	MATCHING DISABILITY 2	10,968	13,964	14,083	511	14,594
	TOTAL BENEFITS	5,735,585	6,326,382	6,479,031	558,826	7,037,857
530000	PURCHASED PROF/TECH SERVICES	1,449,416	1,211,898	1,694,234	-	1,694,234
543000	REPAIR AND MAINT SERVICES	90,017	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	54,771	33,997	80,682	-	80,682
553200	WEB-BASED SUBS AND LICENSES	3,153,560	3,282,760	3,319,806	-	3,319,806
558000	TRAVEL-REGULAR PROGRAMS EMPS	49,464	44,387	86,440	-	86,440
561000	SUPPLIES	306,255	285,395	154,970	-	154,970
561500	EXPENDABLE EQUIPMENT UNDER \$5000	332,926	22,352	21,605	-	21,605
561600	EXPENDABLE EQUIPMENT COMPUTER	-	-	-	-	-
564200	BOOKS AND PERIODICALS	494	-	5,800	-	5,800
573000	EQUIPMENT OVER \$5000	36,819	-	45,000	-	45,000
581000	DUES AND FEES	64,912	54,800	108,550	-	108,550
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	5,538,634	4,935,589	5,517,087	-	5,517,087
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		\$ 23,169,722	\$ 23,956,981	\$ 24,798,581	\$ 1,023,605	\$ 25,822,186

**CHEROKEE COUNTY SCHOOL DISTRICT
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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMP	\$ 506,185	\$ 640,088	\$ 646,488	\$ -	\$ 646,488
511600	PROFESSIONAL DEVELOP STIPENDS	23,695	52,015	52,535	-	52,535
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	529,880	692,103	699,023	-	699,023
522000	MATCHING FICA	32,777	42,910	40,082	-	40,082
522100	MATCHING MEDICARE	7,666	10,035	10,136	-	10,136
527000	ON BEHALF PAYMENTS	7,866	-	-	7,866	7,866
	TOTAL BENEFITS	48,309	52,945	50,218	7,866	58,084
530000	PURCHASED PROF/TECH SERVICES	69,052	34,452	34,452	-	34,452
558000	TRAVEL-REGULAR PROGRAMS EMP	32,808	19,345	19,345	-	19,345
561000	SUPPLIES	5,195	949	949	-	949
564200	BOOKS AND PERIODICALS	6,017	-	-	-	-
581000	DUES AND FEES	113,284	32,332	32,332	-	32,332
589000	OTHER EXPENDITURES	23,503	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	249,859	87,078	87,078	-	87,078
TOTAL FUNCTION INSTRUCTIONAL STAFF TRAINING		\$ 828,048	\$ 832,126	\$ 836,319	\$ 7,866	\$ 844,185

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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511300	SUBS-CERTIFIED EMP	\$ 12,546	\$ 14,075	\$ 15,375	\$ -	\$ 15,375
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	3,658,486	3,865,261	3,891,020	116,731	4,007,751
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	3,671,032	3,879,336	3,906,395	116,731	4,023,126
521000	MATCHING HEALTH INSURANCE	761,300	882,180	882,180	66,924	949,104
522000	MATCHING SOCIAL SECURITY	214,805	240,519	242,196	7,237	249,433
522100	MATCHING MEDICARE	50,237	56,250	56,643	1,693	58,336
523000	MATCHING TEACHER RETIREMENT	762,766	849,962	871,907	26,054	897,961
529100	MATCHING LIFE INSURANCE	2,106	3,375	3,399	102	3,501
529200	MATCHING DENTAL INSURANCE	6,747	8,535	8,594	257	8,851
529300	MATCHING DISABILITY 1	3,007	3,026	3,047	91	3,138
529400	MATCHING DISABILITY 2	3,510	4,267	4,297	128	4,425
	TOTAL BENEFITS	1,804,478	2,048,114	2,072,263	102,486	2,174,749
530000	PURCHASED PROFESSIONAL SERVICE	-	-	1,500	-	1,500
543000	REPAIR AND MAINTENANCE	-	500	575	-	575
553200	WEB-BASED SUBS AND LICENSES	160,057	155,272	142,918	-	142,918
558000	TRAVEL-REGULAR PROGRAMS EMP	-	1,550	1,593	-	1,593
561000	LIBRARY SUPPLIES	76,924	71,839	73,815	-	73,815
561501	EXPENDABLE EQUIPT UNDER \$5000	15,864	15,025	15,438	-	15,438
564200	BOOKS AND PERIODICALS	374,363	406,903	417,076	-	417,076
573000	EQUIPMENT OVER \$5000	5,929	4,915	4,989	-	4,989
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	633,137	656,004	657,904	-	657,904
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		\$ 6,108,647	\$ 6,583,454	\$ 6,636,562	\$ 219,217	\$ 6,855,779

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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511100	SCHOOL BOARD MEMBERS (7) SALARIES	\$ 84,400	\$ 86,400	\$ 86,400	\$ -	\$ 86,400
512100	GENERAL ADMINISTRATIVE SALARIES	2,207,426	2,183,837	2,314,867	69,446	2,384,313
514200	SALARIES-CLERICAL	105,000	-	-	-	-
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	2,396,826	2,270,237	2,401,267	69,446	2,470,713
520005	MATCHING VALIC CONTRIBUTION	18,655	19,588	24,859	-	24,859
521000	MATCHING HEALTH INSURANCE	234,634	471,940	271,440	20,592	292,032
522000	MATCHING SOCIAL SECURITY	122,646	140,755	148,879	4,306	153,185
522100	MATCHING MEDICARE	33,259	32,918	34,818	1,007	35,825
523000	MATCHING TEACHER RETIREMENT	363,128	497,409	535,963	15,500	551,463
527000	ON BEHALF PAYMENTS	18,737	-	-	18,737	18,737
529100	MATCHING LIFE INSURANCE	545	1,975	2,089	60	2,149
529200	MATCHING DENTAL INSURANCE	2,395	4,995	5,283	153	5,436
529300	MATCHING DISABILITY 1	1,084	1,771	1,873	54	1,927
529400	MATCHING DISABILITY 2	1,123	2,543	2,689	78	2,767
	TOTAL BENEFITS	796,206	1,173,894	1,027,893	60,487	1,088,380
530000	PURCHASED PROFESSIONAL SERVICE	176,600	90,385	92,871	-	92,871
534000	LEGAL SERVICES	474,958	431,198	443,056	(79,704)	363,352
543000	REPAIR AND MAINTENANCE SERVICES	-	-	400	-	400
552000	INSURANCE-FIDELITY BONDS	-	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	2,659	2,550	1,647	-	1,647
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,633	4,222	4,328	-	4,328
558500	TRAVEL BOARD MEMBERS	3,987	1,959	2,013	-	2,013
561000	SUPPLIES S/W AND SPECIAL ALLOT	3,988	4,527	4,433	-	4,433
561500	EXPENDABLE EQUIPT UNDER \$5000	3,125	2,880	2,647	-	2,647
564200	BOOKS AND PERIODICALS	-	225	1,265	-	1,265
581000	DUES AND FEES	231,505	239,286	245,268	-	245,268
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	902,455	777,232	797,928	(79,704)	718,224
	TOTAL FUNCTION GENERAL ADMINISTRATION	\$ 4,095,487	\$ 4,221,363	\$ 4,227,088	\$ 50,229	\$ 4,277,317

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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	\$ -	\$ -	\$ -	\$ -	\$ -
511400	SUBSTITUTE FOR CLASSIFIED EMPS	6,615	5,650	10,800	-	10,800
511402	SUB. FOR CLASSIFIED EMPS EXCEPTION	15,920	9,460	12,600	-	12,600
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	107,905	92,025	122,665	-	122,665
513000	SALARY PRINCIPAL	5,183,063	5,461,619	5,411,735	162,352	5,574,087
513100	SALARIES ASSISTANT PRINCIPAL	9,956,016	10,418,074	10,293,857	308,816	10,602,673
514200	SALARIES - CLERICAL	7,323,284	7,790,130	7,694,185	230,826	7,925,011
514210	SALARIES-CLERICAL STUDENT	33,964	49,000	49,000	-	49,000
519100	SALARIES OTHER ADM. PERSONNEL	484,414	-	263,134	7,894	271,028
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	23,111,181	23,825,958	23,857,976	709,888	24,567,864
521000	MATCHING HEALTH INSURANCE	5,049,865	5,980,620	6,333,600	480,480	6,814,080
522000	MATCHING SOCIAL SECURITY	1,336,928	1,477,210	1,479,195	44,013	1,523,208
522100	MATCHING MEDICARE	312,668	345,476	345,941	10,293	356,234
523000	MATCHING TEACHER RETIREMENT	4,722,488	5,220,267	5,325,100	158,447	5,483,547
527000	ON BEHALF PAYMENTS	343,666	-	-	343,666	343,666
529100	MATCHING LIFE INSURANCE	15,276	20,729	20,756	618	21,374
529200	MATCHING DENTAL INSURANCE	54,323	52,417	52,488	1,562	54,050
529300	MATCHING DISABILITY 1	17,668	20,729	20,756	618	21,374
529400	MATCHING DISABILITY 2	23,218	26,208	26,244	781	27,025
	TOTAL BENEFITS	11,876,100	13,143,656	13,604,080	1,040,478	14,644,558
530000	PURCHASED PROFESSIONAL SERVICES	37,635	-	604	-	604
543000	REPAIR AND MAINTENANCE	-	-	-	-	-
544100	RENTAL	4,005	67,200	72,200	-	72,200
553000	COMMUNICATIONS, POSTAGE, UPS	100,365	103,065	32,328	-	32,328
553001	SCHOOL NEWSLETTER	3,201	38,998	39,000	-	39,000
558000	TRAVEL-REGULAR PROGRAMS EMPS	3,133	2,422	2,483	-	2,483
561000	SUPPLIES	139,069	240,128	246,129	-	246,129
561001	SUPPLIES PRE SCHOOL	1,328	3,250	3,331	-	3,331
561500	EXPENDABLE EQUIPT UNDER \$5000	4,478	4,344	4,453	-	4,453
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	293,214	459,407	400,528	-	400,528
	TOTAL FUNCTION SCHOOL ADMINISTRATION	\$ 35,280,495	\$ 37,429,021	\$ 37,862,584	\$ 1,750,366	\$ 39,612,950

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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMP'S	\$ -	\$ 27,500	\$ 10,800	\$ -	\$ 10,800
514200	SALARIES-CLERICAL	809,323	616,045	807,052	24,212	831,264
518103	SALARIES-WAREHOUSE	448,909	500,820	450,209	13,506	463,715
519000	SALARIES-SUPERVISORS	1,018,439	1,055,486	1,087,151	142,615	1,229,766
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	2,276,671	2,199,851	2,355,212	180,333	2,535,545
520009	RETIREMENT-EMP. CONTRIBUTION	-	2,740	-	-	-
521000	MATCHING HEALTH INSURANCE	394,090	610,740	610,740	46,332	657,072
522000	MATCHING SOCIAL SECURITY	133,436	136,391	146,023	11,181	157,204
522100	MATCHING MEDICARE	31,207	31,898	34,151	2,615	36,766
523000	MATCHING TEACHER RETIREMENT	419,030	481,988	525,683	40,092	565,775
527000	ON BEHALF PAYMENTS	61,037	18,234	-	61,037	61,037
529100	MATCHING LIFE INSURANCE	1,529	1,914	2,049	157	2,206
529200	MATCHING DENTAL INSURANCE	4,891	4,840	5,181	397	5,578
529300	MATCHING DISABILITY 1	1,636	1,716	1,837	141	1,978
529400	MATCHING DISABILITY 2	2,400	2,463	2,638	202	2,840
	TOTAL BENEFITS	1,049,255	1,292,924	1,328,302	162,154	1,490,456
530000	PURCHASED PROFESSIONAL SERVICES	213,665	183,993	204,226	718,000	922,226
543000	REPAIR AND MAINTENANCE	15	250	365	-	365
553000	COMMUNICATIONS, POSTAGE, UPS	16,841	10,912	11,212	-	11,212
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	238,863	515,550	785,772	-	785,772
558000	TRAVEL-REGULAR PROGRAMS EMP'S	7,492	3,925	6,940	-	6,940
561000	SUPPLIES	3,352	5,422	8,255	-	8,255
561500	EXPENDABLE EQUIPT UNDER \$5000	3,479	2,781	2,857	-	2,857
564200	BOOKS AND PERIODICALS	-	-	325	-	325
581000	DUES AND FEES	111,839	145,500	130,950	-	130,950
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	595,546	868,333	1,150,902	718,000	1,868,902
	TOTAL FUNCTION SUPPORT SERVICES - BUSINESS	\$ 3,921,472	\$ 4,361,108	\$ 4,834,416	\$ 1,060,487	\$ 5,894,903

**CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET**

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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511400	SUBSTITUTE FOR CLASSIFIED EMPS	\$ 17,846	\$ 132,480	\$ 13,566	\$ -	\$ 13,566
514200	SALARIES-CLERICAL	602,484	688,705	705,923	21,178	727,101
518101	SALARIES-MAINTENANCE PERSONNEL	2,993,084	2,859,108	3,170,113	95,103	3,265,216
518102	SALARIES-SECURITY PERSONNEL	-	-	-	-	-
518600	SALARIES-CUSTODIAL PERSONNEL	5,965,276	7,116,706	6,578,460	337,354	6,915,814
519000	SALARIES-SUPERVISORS	1,143,087	1,164,372	1,254,440	37,633	1,292,073
519002	SALARIES-OVERTIME / EXTRA HELP	-	84,500	-	-	-
519100	SALARIES OTHER ADM. PERSONNEL	1,866,268	1,936,417	1,994,510	59,835	2,054,345
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	12,588,044	13,982,288	13,717,012	551,103	14,268,115
520009	CONTRIBUTORY RETIREMENT (PSE)	99,242	99,774	107,235	-	107,235
521000	MATCHING HEALTH INSURANCE	2,844,820	3,890,640	4,456,140	338,052	4,794,192
522000	MATCHING SOCIAL SECURITY	741,892	866,901	850,455	34,168	884,623
522100	MATCHING MEDICARE	173,507	202,743	198,897	7,991	206,888
523000	MATCHING TEACHER RETIREMENT	1,318,331	1,504,249	1,593,325	47,709	1,641,034
527000	ON BEHALF PAYMENTS	267,011	166,624	170,790	106,694	277,484
529100	MATCHING LIFE INSURANCE	10,676	12,164	11,934	479	12,413
529200	MATCHING DENTAL INSURANCE	34,138	31,041	30,452	1,223	31,675
529300	MATCHING DISABILITY 1	9,443	10,906	10,699	430	11,129
529400	MATCHING DISABILITY 2	15,832	15,660	15,363	617	15,980
	TOTAL BENEFITS	5,514,892	6,800,702	7,445,290	537,363	7,982,653
530000	PURCHASED PROFESSIONAL SERVICE	2,265,265	3,120,545	2,910,000	-	2,910,000
541000	WATER, SEWER AND CLEANING SERVICES	1,522,614	1,292,633	1,982,022	-	1,982,022
543000	REPAIRS AND MAINTENANCE	11,484,598	-	-	-	-
543001	CUSTODIAL SUPPLIES	1,196,715	1,325,958	1,435,828	-	1,435,828
553000	COMMUNICATIONS, POSTAGE, UPS	48,182	37,313	35,612	-	35,612
553200	WEB BASED SUBSCRIPTIONS & LICENSE	153,682	120,094	276,114	-	276,114
558000	TRAVEL-REGULAR PROGRAMS EMPS	12,894	12,220	12,556	-	12,556
561000	OFFICE SUPPLIES	32,389	26,985	26,985	-	26,985
561012	UNIFORMS	8,296	14,044	15,488	-	15,488
561500	EXPENDABLE EQUIPT UNDER \$5000	639,506	564,708	772,708	-	772,708
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-	-
562000	NATURAL GAS, GAS AND FUEL	724,490	667,616	685,975	-	685,975
562001	ELECTRICITY	8,121,188	7,798,384	8,032,336	-	8,032,336
573000	EQUIPMENT OVER \$5000	92,469	-	-	-	-
581000	DUES AND FEES STAFF DEV.	2,055	21,631	22,226	66,134	88,360
581001	DUES AND FEES SECURITY	-	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	26,304,343	15,002,131	16,207,850	66,134	16,273,984
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		\$ 44,407,279	\$ 35,785,121	\$ 37,370,152	\$ 1,154,600	\$ 38,524,752

**CHEROKEE COUNTY SCHOOL DISTRICT
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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
514200	SALARIES-CLERICAL	\$ 127,802	\$ 134,925	\$ 216,531	\$ 6,496	\$ 223,027
518200	SALARIES-CERTIFIED LAW ENFORCEMENT	2,124,211	2,006,641	2,188,982	192,169	2,381,151
518200	SALARIES-OVERTIME / EXTRA HELP	-	-	84,480	-	84,480
518300	SALARIES-SAFETY AND SECURITY	222,300	161,504	211,791	6,354	218,145
519100	SALARIES OTHER ADM. PERSONNEL	105,000	110,250	113,558	3,407	116,965
	TOTAL SALARIES	2,579,313	2,413,320	2,815,342	208,426	3,023,768
521000	MATCHING HEALTH INSURANCE	536,995	817,740	791,700	60,060	851,760
522000	MATCHING SOCIAL SECURITY	150,210	149,626	174,551	12,922	187,473
522100	MATCHING MEDICARE	35,130	34,993	40,822	3,022	43,844
523000	MATCHING TEACHER RETIREMENT	483,005	528,758	628,384	46,337	674,721
529100	MATCHING LIFE INSURANCE	1,910	2,100	2,449	181	2,630
529200	MATCHING DENTAL INSURANCE	6,517	5,358	6,250	463	6,713
529300	MATCHING DISABILITY 1	1,930	1,882	2,196	163	2,359
529400	MATCHING DISABILITY 2	3,058	2,703	3,153	233	3,386
	TOTAL BENEFITS	1,218,754	1,543,160	1,649,505	123,381	1,772,886
530000	PURCHASED PROFESSIONAL SERVICE	18,887	12,030	12,391	-	12,391
533201	FINGERPRINTING SERVICES	61,698	68,745	70,807	-	70,807
543000	REPAIRS AND MAINTENANCE	-	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	207,426	21,350	21,937	-	21,937
553200	WEB BASED SUBSCRIPTIONS & LICENSE	24,369	59,550	59,550	-	59,550
558000	TRAVEL-REGULAR PROGRAMS EMPS	11,897	5,340	5,487	-	5,487
561000	OFFICE SUPPLIES	52,097	4,260	4,377	-	4,377
561500	EXPENDABLE EQUIPT UNDER \$5000 (STATE GR)	-	-	4,236	-	4,236
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-	-
573000	EQUIPMENT OVER \$5000	-	-	-	-	-
581000	DUES AND FEES	51,434	61,800	63,345	-	63,345
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	427,808	233,075	242,130	-	242,130
	TOTAL FUNCTION SCHOOL SAFETY AND SECURITY	\$ 4,225,875	\$ 4,189,555	\$ 4,706,977	\$ 331,807	\$ 5,038,784

**CHEROKEE COUNTY SCHOOL DISTRICT
APPENDIX 1 - GENERAL FUND LINE ITEM BUDGET
FISCAL YEAR 2026-27 BUDGET**

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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511400	SALARIES-SUBS CLASS. EMP	\$ 78,041	\$ 53,869	\$ 55,216	\$ -	\$ 55,216
514200	CLERICAL	388,392	408,259	415,246	12,457	427,703
518000	SALARIES BUS DRIVERS	10,554,966	10,843,982	10,476,878	440,029	10,916,907
518001	SALARIES-FIELD TRIPS	111,097	53,813	63,475	2,602	66,077
518005	SALARIES-DRIVER TRAINING	130,635	93,475	105,416	4,322	109,738
518007	SALARIES-BUS SAFETY	26,934	25,960	26,995	1,107	28,102
518009	EXTRA TRIPS HS ALLOTMENT	169,991	209,750	209,750	-	209,750
518010	SALARIES-HS PLAYOFFS	19,182	18,000	18,000	-	18,000
518023	SALARIES-BUS DRIVERS SUMMER SCH.	-	-	3,500	-	3,500
518029	SALARIES 4H PARTNERSHIP	1,464	-	500	-	500
518034	SALARIES SPECIAL OLYMPICS	322	-	625	-	625
518100	SALARIES-OTHER TRANS. PERS.	642,010	679,703	683,030	20,491	703,521
518106	SALARIES-BUS AIDES	942,618	932,936	956,259	52,594	1,008,853
518109	SALARIES OF MECHANICS	1,391,121	1,453,784	1,445,870	43,376	1,489,246
518110	SALARIES SPECIAL SERVICES	11,979	10,525	11,051	-	11,051
519000	SALARIES-SUPERVISORS	552,328	568,907	585,974	17,579	603,553
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	15,021,080	15,352,963	15,057,785	594,557	15,652,342
520009	RETIREMENT-EMPLOYER CONTRIB.	190,128	190,225	196,413	-	196,413
521000	MATCHING HEALTH INSURANCE	6,289,515	8,369,400	8,369,400	634,920	9,004,320
522000	MATCHING SOCIAL SECURITY	814,728	951,884	933,583	36,863	970,446
522100	MATCHING MEDICARE	190,541	222,618	218,338	8,621	226,959
523000	MATCHING TEACHER RETIREMENT	612,988	681,545	698,643	-	698,643
527000	ON BEHALF PAYMENTS	758,161	388,772	398,491	401,872	800,363
529100	MATCHING LIFE INSURANCE	10,755	13,452	13,194	521	13,715
529200	MATCHING DENTAL INSURANCE	76,349	33,777	33,127	1,308	34,435
529300	MATCHING DISABILITY 1	8,986	12,006	11,775	465	12,240
529400	MATCHING DISABILITY 2	15,895	17,195	16,865	666	17,531
	TOTAL BENEFITS	8,968,045	10,880,874	10,889,829	1,085,236	11,975,065
530000	PURCHASED PROFESSIONAL SERV.	278	-	-	-	-
530003	TRANSPORTATION MOUs	4,156	1,253	1,200	-	1,200
530011	CONTRACTED SERVICES	107,473	91,856	101,856	-	101,856
530013	CONTRACTED SERVICES WRECKER	66,121	75,000	65,000	-	65,000
530015	UNIFORM RENTALS	10,350	9,736	9,979	-	9,979
530017	GRAVEL	309	725	725	-	725
530021	TYLERTECH SUPPORT	29,785	11,854	12,447	-	12,447
533200	DRUG TESTS	18,123	16,465	18,465	-	18,465
533400	PHYSICALS-BUS DRIVERS	24,850	30,236	28,236	-	28,236
	TOTAL PURCHASED SERVICES	261,445	237,125	237,908	-	237,908
543000	REPAIR AND MAINTENANCE	700	725	732	-	732
543003	CHEMICALS AND SOLVENTS	9,772	7,786	7,981	-	7,981
543004	VEHICLE REPAIRS & MAINT.	1,014,987	957,570	1,067,570	-	1,067,570
543007	SHOP SUPPLIES	7,483	6,730	6,730	-	6,730
543008	TIRES AND RELATED PRODUCTS SERVICE	174,215	236,387	166,421	-	166,421
544200	RENTAL OF EQUIPMENT AND VEHICLES	52,722	52,736	54,054	-	54,054
551900	STUDENT TRANSP PUFER OTHER	8,750	8,750	8,750	-	8,750
553000	COMMUNICATIONS, POSTAGE, UPS	6,643	7,340	7,524	-	7,524
553003	RADIOS	32,998	125,000	52,350	-	52,350
553200	COMPUTER SOFTWARE	15,123	1,257,350	132,028	-	132,028
558000	TRAVEL-REGULAR PROGRAMS EMPs	7,869	4,592	4,707	-	4,707
561000	SUPPLIES	12,303	15,000	15,375	-	15,375
561014	RECOGNITION PROGRAM	2,279	6,000	3,945	-	3,945
561500	EXPENDABLE EQUIPT UNDER \$5000	111,907	94,813	97,183	-	97,183
561507	TOOL ALLOTMENT	9,992	12,500	12,915	-	12,915
561600	EXPENDABLE COMPUTER EQUIPMENT	-	-	2,500	-	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	1,993,667	2,434,273	2,091,535	-	2,091,535
562003	LUBRICANTS AND FLUIDS	77,005	84,050	82,415	-	82,415
573000	PURCHASE EQUIPMENT >\$5000	-	17,635	18,076	-	18,076
573200	PURCHASE OR LEASE BUSES	4,680,390	-	-	-	-
581000	DUES AND FEES	61,386	65,000	-	-	-
	SUPPLIES/EQUIPMENT/OTHER	8,280,190	5,394,237	3,832,791	-	3,832,791
	TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.	\$ 32,530,761	\$ 31,865,199	\$ 30,018,313	\$ 1,679,793	\$ 31,698,106

**CHEROKEE COUNTY SCHOOL DISTRICT
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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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
511400	SUBSTITUTES	\$ 3,300	\$ 9,000	\$ 10,795	\$ -	\$ 10,795
514200	SALARIES-CLERICAL	466,437	521,415	490,463	14,714	505,177
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	1,068,239	1,053,554	1,096,299	32,889	1,129,188
519100	SALARIES-OTHER ADMIN PERSONNEL	277,048	351,951	418,808	61,364	480,172
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-	-
	TOTAL SALARIES	1,815,024	1,935,920	2,016,365	108,967	2,125,332
521000	MATCHING HEALTH INSURANCE	288,175	414,780	407,160	30,888	438,048
522000	MATCHING FICA	105,848	120,027	125,015	6,756	131,771
522100	MATCHING MEDICARE	24,755	28,071	29,237	1,580	30,817
523000	MATCHING TEACHER RETIREMENT	363,833	424,160	450,053	24,321	474,374
527000	ON BEHALF PAYMENTS	43,449	50,818	52,088	20,070	72,158
529100	MATCHING LIFE INSURANCE	1,058	1,684	1,754	95	1,849
529200	MATCHING DENTAL INSURANCE	3,358	4,259	4,436	240	4,676
529300	MATCHING DISABILITY 1	1,246	1,510	1,573	85	1,658
529400	MATCHING DISABILITY 2	4,860	2,130	2,218	120	2,338
529500	MATCHING CONTRIB HEALTH CLUBS	-	3,098	3,175	-	3,175
	TOTAL BENEFITS	836,581	1,050,537	1,076,709	84,155	1,160,864
530000	PURCHASED PROFESSIONAL SERVICE	3,204,752	4,006,240	4,126,427	-	4,126,427
543000	REPAIR AND MAINTENANCE	205	225	225	-	225
553000	COMMUNICATIONS, POSTAGE, UPS	7,801	7,535	6,500	-	6,500
553200	COMPUTER SOFTWARE	275,767	508,502	616,460	-	616,460
558000	TRAVEL	11,759	10,050	10,275	-	10,275
561000	SUPPLIES	4,381	10,670	10,670	-	10,670
561054	SUPPLIES PRINT SHOP	3,620	5,271	5,403	-	5,403
561500	EXPENDABLE EQUIPT UNDER \$5000	14,782	4,356	4,465	-	4,465
564200	BOOKS AND PERIODICALS	-	-	350	-	350
581000	DUES AND FEES	54,010	43,735	66,287	-	66,287
589000	OTHER EXPENDITURES	-	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	3,577,077	4,596,584	4,847,062	-	4,847,062
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		\$ 6,228,682	\$ 7,583,041	\$ 7,940,136	\$ 193,122	\$ 8,133,258
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 2024-25 ACTUAL EXPENDITURES	FY 2025-26 AMENDED BUDGET	FY 2026-27 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 PROPOSED BUDGET
519900	CCSD SUPPLEMENTAL PAY	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SALARIES	-	-	-	-	-
522000	MATCHING FICA	-	-	-	-	-
522100	MATCHING MEDICARE	-	-	-	-	-
527000	ON BEHALF PAYMENTS	381,421	213,618	218,959	162,462	381,421
	TOTAL BENEFITS	381,421	213,618	218,959	162,462	381,421
TOTAL FUNCTION SCHOOL NUTRITION PROGRAM		\$ 381,421	\$ 213,618	\$ 218,959	\$ 162,462	\$ 381,421

CHEROKEE COUNTY SCHOOL DISTRICT
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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 2024-25 ACTUAL	FY 2025-26 APPROVED BUDGET	FY 2025-26 PROJECTED BUDGET	BUDGET ADJS.	FY 2026-27 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)	(2,142,214)	-	(2,142,214)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (25,540,596)	\$ (8,343,389)	\$ (1,649,411)	-	\$ (1,649,411)

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2026-27 BUDGET

TOTAL REVENUE					
	ACCOUNT NAME	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
TOTAL	STATE REVENUE	\$ 288,052,758	\$ 289,289,349	\$ 290,533,059	\$ 291,783,988
TOTAL	FEDERAL REVENUE	217,661	217,661	217,661	217,661
TOTAL	LOCAL REVENUE	352,314,471	365,477,683	380,806,927	396,833,058
TOTAL REVENUE		640,584,890	654,984,693	671,557,647	688,834,708
TOTAL EXPENSES		640,464,947	653,507,735	670,557,624	687,931,200
REVENUES OVER EXPENSES		\$ 119,943	\$ 1,476,958	\$ 1,000,022	\$ 903,508

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
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STATE REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
431200/220	DIRECT INST. COST	\$ 308,065,597	\$ 309,451,892	\$ 310,844,426	\$ 312,243,226
431200/220	MEDIA CENTER PROGRAM	7,208,812	7,280,900	7,353,709	7,427,246
431200/220	STAFF DEV. PROGRAMS	1,381,430	1,395,244	1,409,196	1,423,288
431200/220	20 DAYS ADDITIONAL INSTRUCT.	2,140,370	2,161,773	2,183,391	2,205,225
431200/220	INDIRECT COST	32,805,835	33,133,893	33,465,232	33,799,884
431200/220	SUB-TOTAL	351,602,043	353,423,703	355,255,954	357,098,870
431250	PUPIL TRANSPORTATION	11,162,660	11,218,473	11,274,566	11,330,938
431250	NURSING	1,022,576	1,032,802	1,043,130	1,053,561
431400	LOCAL FAIR SHARE	(88,158,729)	(89,040,317)	(89,930,720)	(90,830,027)
431210/230	MID-TERM ADJUSTMENT	-	-	-	-
431240	AUSTERITY REDUCTION	-	-	-	-
TOTAL STATE QBE FUNDING		275,628,550	276,634,661	277,642,930	278,653,342
2620/438000	STATE PRESCHOOL GRANT	1,215,415	1,227,569	1,239,845	1,252,243
439110	ON BEHALF PAYMENTS OPEB	6,201,937	6,356,985	6,515,910	6,678,808
439120/30	ON BEHALF PAYMENTS	880,587	902,601	925,166	948,296
438000	OTHER STATE FUNDS	4,126,270	4,167,532	4,209,208	4,251,300
TOTAL OTHER STATE FUNDING		12,424,208	12,654,688	12,890,129	13,130,646
TOTAL STATE REVENUE		\$ 288,052,758	\$ 289,289,349	\$ 290,533,059	\$ 291,783,988

CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2026-27 BUDGET

FEDERAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 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 2026-27 BUDGET

LOCAL REVENUE					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
411100	AD VALOREM TAXES	\$ 312,509,369	\$ 325,009,744	\$ 339,635,182	\$ 354,918,765
411100	P/Y PROPERTY TAXES	1,664,274	1,689,238	1,714,577	1,740,295
411900	INTANGIBLE TAX	5,505,622	5,725,847	5,954,881	6,193,076
411100	MOTOR VEHICLE TAXES	805,381	684,574	581,888	494,605
411900	REAL ESTATE TRANSFER TAX	2,956,183	3,074,430	3,197,407	3,325,303
411100	TITLE AD VAL TAX (VEHICLES)	25,187,918	25,565,737	25,949,223	26,338,461
411100	MOBILE HOMES	176,739	159,065	143,158	128,843
	TOTAL TAXES	348,805,485	361,908,634	377,176,315	393,139,348
413500	TUITION SUMMER SCHOOL	131,663	131,663	131,663	131,663
413501	TUITION NIGHT SCHOOL	-	-	-	-
413505	TUITION-E COURSES	17,467	17,903	18,351	18,810
	TOTAL TUITION/TESTING	149,130	149,566	150,014	150,473
419100	RENTAL OF PROPERTY	196,054	200,955	205,979	211,129
419900	INDIRECT COST RECOVERIES	1,200	1,200	1,200	1,200
419950	OTHER LOCAL REVENUES	888,501	910,713	933,481	956,818
419957	SCHOOL REIMB SAL AND TRANS	1,224,017	1,254,618	1,285,983	1,318,133
419953	INVENTORY ADJUSTMENT	18,346	18,621	18,901	19,184
419954	FINGER PRINTS/BADGES	65,493	67,130	68,808	70,529
419957	REIMB. FROM ASP PROGRAMS FOR NURSES	966,245	966,245	966,245	966,245
	TOTAL OTHER	3,359,856	3,419,483	3,480,598	3,543,238
TOTAL LOCAL REVENUE		\$ 352,314,471	\$ 365,477,683	\$ 380,806,927	\$ 396,833,058

**CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
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TOTAL EXPENSE					
STATE FUNCTION NUMBER	ACCOUNT NAME	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
1000	INSTRUCTIONAL SERVICES	\$ 421,309,822	\$ 428,619,947	\$ 439,614,594	\$ 450,927,598
2100	PUPIL SERVICES	47,254,558	48,436,901	49,648,956	50,891,474
2210	IMP. OF INSTRUCTIONAL SERVICES	26,855,230	27,627,581	28,422,322	29,240,103
2213	INSTRUCTIONAL STAFF TRAINING	856,035	864,716	873,487	882,349
2220	EDUCATIONAL MEDIA SERVICES	6,737,111	6,906,547	7,080,261	7,258,361
2300	GENERAL ADMINISTRATION	4,337,894	4,462,255	4,590,279	4,722,073
2400	SCHOOL ADMINISTRATION	39,536,848	40,523,628	41,535,100	42,571,882
2500	SUPPORT SERVICES - BUSINESS	5,813,367	6,000,031	6,193,035	6,392,609
2600	MAINTENANCE & OPERATION OF PLANT	40,758,249	41,983,334	43,248,836	44,556,196
2660	SCHOOL SAFETY & SECURITY	5,279,847	5,438,998	5,602,974	5,771,922
2700	STUDENT TRANSPORTATION SERVICES	33,034,233	33,681,645	34,506,544	35,187,335
2800	SUPPORT SERVICES - CENTRAL	8,300,799	8,561,422	8,830,487	9,108,279
3100	SCHOOL NUTRITION PROGRAM	390,957	400,730	410,749	421,017
	TOTAL EXPENSE ALL FUNCTIONS	\$ 640,464,947	\$ 653,507,735	\$ 670,557,624	\$ 687,931,200

**CHEROKEE COUNTY BOARD OF EDUCATION
APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
FISCAL YEAR 2026-27 BUDGET**

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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	\$ 232,953,554	\$ 237,612,625	\$ 243,552,941	\$ 249,641,764
511003	HS EVENING SCHOOL TEACHER SALARIES	-	-	-	-
511050	SUMMER SCHOOL	-	-	-	-
511300	SUBSTITUTE FOR CERTIFIED EMPS	3,690,540	3,727,445	3,764,720	3,802,367
511400	SUBSTITUTE FOR CLASSIFIED EMPS	227,236	232,917	238,740	244,709
511500	EXTENDED DAY HS TEACHER	150,759	154,528	158,391	162,351
511501	INSTRUCTIONAL EXTENSION PROG 20 DAYS	1,485,767	1,500,624	1,515,630	1,530,787
511700	SALARY EXTENDED YEAR	23,089	23,666	24,258	24,864
511800	ART, MUSIC, PE	10,730,217	10,998,472	11,273,434	11,555,270
514000	SALARIES AIDES AND PARAPROS	11,905,552	12,203,191	12,508,271	12,820,978
514500	INTERPRETERS	433,296	444,129	455,232	466,613
516100	TECHNOLOGY SPECIALIST	1,919,843	1,967,840	2,017,036	2,067,461
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
519901	CAREER PATHWAY FACILITATOR	691,020	708,296	726,003	744,153
	TOTAL SALARIES	264,210,874	269,573,733	276,234,656	283,061,317
521000	MATCHING STATE HEALTH	60,768,501	62,001,959	63,533,971	65,104,103
522000	MATCHING FICA	16,381,074	16,713,571	17,126,549	17,549,802
522100	MATCHING MEDICARE	3,831,058	3,908,819	4,005,403	4,104,389
523000	MATCHING TEACHER RETIREMENT	53,744,038	54,845,600	56,216,740	57,622,158
527000	ON BEHALF PAYMENTS	4,530,385	4,643,645	4,759,736	4,878,729
529100	MATCHING LIFE INSURANCE	229,931	235,679	241,571	247,611
529200	MATCHING DENTAL INSURANCE	581,432	595,968	610,867	626,139
529300	MATCHING DISABILITY 1	206,144	211,297	216,580	221,994
529400	MATCHING DISABILITY 2	290,717	297,985	305,434	313,070
	TOTAL BENEFITS	140,563,280	143,454,523	147,016,851	150,667,995
530000	PURCHASED PROFESSIONAL SERV	415,600	432,224	449,513	467,493
543000	REPAIR AND MAINTENANCE	171,999	178,879	186,035	193,476
553200	WEB-BASED SUBSCRIPTIONS AND LICENSES	4,918,057	5,114,779	5,319,370	5,532,145
556300	TUITION TO PRIVATE SOURCES	609,430	633,807	659,159	685,525
558000	TRAVEL-REGULAR PROGRAMS EMPS	41,000	42,640	44,346	46,119
561000	SUPPLIES S/W AND SPECIAL ALLOT	1,629,112	1,637,257	1,637,257	1,645,444
561003	SUPPLIES BAND ALLOTMENT	30,788	32,020	33,300	34,632
561004	SUPPLIES CHORAL ALLOTMENT	9,661	10,047	10,449	10,867
561022	LOCAL EFFORT - VOCATIONAL	134,777	140,168	145,775	151,605
561050	SUPPLIES-SUMMER SCHOOL	-	-	-	-
	INSTRUCTIONAL SUPPLIES	7,960,423	8,221,821	8,485,203	8,767,307

**CHEROKEE COUNTY BOARD OF EDUCATION
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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
561500	EXPENDABLE EQUIPT UNDER \$5000	1,650,029	1,691,279	1,733,561	1,776,900
561501	EXPEND EQUIPT UNDER \$5000 ADA	31,692	32,484	33,296	34,129
561503	EXPENDABLE EQUIPT BAND	73,800	75,645	77,536	79,475
561522	EXPENDABLE EQUIPT VOCATIONAL	5,750	5,894	6,041	6,192
561600	EXPENDABLE EQUIPT COMPUTER	39,600	40,590	41,605	42,645
561622	EXPENDABLE EQUIPT COMPUTER VOC	2,355	2,414	2,475	2,537
	INSTRUCTIONAL EQUIPMENT	1,803,226	1,848,307	1,894,514	1,941,877
564100	TEXTBOOKS-REGULAR ALLOTMENT	5,596,763	4,316,924	4,748,616	5,223,478
564200	BOOKS AND PERIODICALS	1,564	1,603	1,643	1,684
564222	BOOKS AND PERIODICALS VOCATIONAL	958	982	1,007	1,032
573000	PURCHASE EQUIPMENT >\$5000	267,088	273,766	280,610	287,625
573022	EQUIPMENT-VOCATIONAL LOCAL	70,056	71,807	73,602	75,442
573422	COMPUTER EQUIPMENT VOCATIONAL	169,340	173,574	177,913	182,361
581000	DUES AND FEES/GA VIRTUAL SCHOOL/MTN ED	666,250	682,906	699,979	717,478
	INSTRUCTIONAL OTHER	6,772,019	5,521,562	5,983,371	6,489,101
TOTAL FUNCTION INSTRUCTIONAL SERVICES		\$ 421,309,822	\$ 428,619,947	\$ 439,614,594	\$ 450,927,598

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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERT.	\$ 37,513	\$ 38,451	\$ 39,412	\$ 40,397
511405	SUBSTITUTE NURSES	45,343	46,476	47,638	48,829
514200	CLERICAL	379,443	388,929	398,652	408,618
514600	ATHLETICS PERSONNEL SUPPLEMENTS	2,339,755	2,398,249	2,458,205	2,519,660
514605	SALARIES EXTRA CURRICULUM SUPP.	48,329	49,537	50,775	52,045
516305	SALARIES SCHOOL NURSE	2,517,081	2,580,008	2,644,508	2,710,621
516306	SALARIES SCHOOL NURSE	257,751	264,194	270,799	277,569
516400	PHYSICAL THERAPIST	2,043,146	2,094,224	2,146,580	2,200,245
517100	TEACH SUPP SP/DIAGNOSTIC/AUDIO	7,445,823	7,631,969	7,822,768	8,018,337
517101	STUDENT SUPPORT/RTI SUPPLEMENT	69,341	71,075	72,852	74,673
517200	ELEMENTARY COUNSELOR	4,043,928	4,145,027	4,248,652	4,354,869
517300	SECONDARY COUNSELOR	5,109,078	5,236,805	5,367,725	5,501,918
517400	SCHOOL PSYCHOLOGIST	3,405,108	3,490,236	3,577,492	3,666,929
517600	SCHOOL SOCIAL WORKER	572,246	586,552	601,216	616,247
517800	GRADUATION COACH	373,206	382,536	392,099	401,902
519000	OTHER MANAGEMENT PERSONNEL	1,684,319	1,726,427	1,769,588	1,813,827
519100	OTHER ADMINISTRATIVE PERSONNEL SUPP.	249,077	255,304	261,687	268,229
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	TOTAL SALARIES	30,620,487	31,385,999	32,170,649	32,974,916
521000	MATCHING STATE HEALTH	6,970,610	7,142,850	7,319,396	7,500,356
522000	MATCHING FICA	1,898,470	1,945,932	1,994,580	2,044,445
522100	MATCHING MEDICARE	443,997	455,097	466,474	478,136
523000	MATCHING TEACHER RETIREMENT	6,321,268	6,479,300	6,641,282	6,807,314
527000	ON BEHALF PAYMENTS	313,194	321,024	329,049	337,276
529100	MATCHING LIFE INSURANCE	15,309	15,692	16,084	16,487
529200	MATCHING DENTAL INSURANCE	52,055	53,356	54,690	56,057
529300	MATCHING DISABILITY 1	21,435	21,971	22,520	23,083
529400	MATCHING DISABILITY 2	27,559	28,248	28,954	29,678
	PUPIL SERVICE BENEFITS	16,063,897	16,463,469	16,873,031	17,292,832
530000	PURCHASED PROFESSIONAL SERVICE	272,732	279,550	286,539	293,703
543000	REPAIR AND MAINTENANCE	5,622	5,763	5,907	6,054
553000	COMMUNICATIONS, POSTAGE, UPS	14,027	14,378	14,737	15,106
553200	WEB-BASED SUBS AND LICENSES	123,387	129,556	136,034	142,835
558000	TRAVEL-REGULAR PROGRAMS EMPS	37,534	38,473	39,435	40,421
561000	SUPPLIES	104,218	106,823	109,494	112,231
561500	EXPENDABLE EQUIPT UNDER \$5000	3,250	3,250	3,250	3,250
581000	DUES AND FEES	9,404	9,639	9,880	10,127
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	570,175	587,432	605,276	623,727
TOTAL FUNCTION PUPIL SERVICES		\$ 47,254,558	\$ 48,436,901	\$ 49,648,956	\$ 50,891,474

CHEROKEE COUNTY BOARD OF EDUCATION
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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511000	SALARIES CLASSROOM TEACHERS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
511010	INSTRUCTIONAL LEAD STRATEGIST	3,733,666	3,845,676	3,961,046	4,079,877
511300	SUBSTITUTE FOR CERTIFIED EMPS	-	-	-	-
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	2,500	2,500	2,500	2,500
514200	SALARIES-CLERICAL	1,754,307	1,806,937	1,861,145	1,916,979
516100	TECHNOLOGY SPECIALIST	1,654,278	1,703,906	1,755,023	1,807,674
517700	FAMILY SERVICES COORD	57,102	58,815	60,580	62,397
519000	SALARIES-OTHER MANAGEMENT	3,489,181	3,593,856	3,701,672	3,812,722
519100	SALARIES-INSTRUCTIONAL SUPERVISION	2,742,401	2,824,673	2,909,413	2,996,695
519900	HONORARIUMS/CCSD SUPPLEMENTAL PAY	230,625	236,391	242,300	248,358
	OVERTIME/EXTRA HELP	-	-	-	-
	IMP. INST. SERVICES SALARIES	13,665,059	14,073,753	14,494,679	14,928,202
521000	MATCHING STATE HEALTH	3,404,287	3,504,213	3,607,129	3,713,125
522000	MATCHING FICA	847,234	872,573	898,670	925,549
522100	MATCHING MEDICARE	198,143	204,069	210,173	216,459
523000	MATCHING TEACHER RETIREMENT	2,790,948	2,874,677	2,960,917	3,049,744
527000	ON BEHALF PAYMENTS	227,144	232,823	238,643	244,609
529100	MATCHING LIFE INSURANCE	11,916	12,214	12,519	12,832
529200	MATCHING DENTAL INSURANCE	29,918	30,666	31,432	32,218
529300	MATCHING DISABILITY 1	10,608	10,873	11,145	11,423
529400	MATCHING DISABILITY 2	14,959	15,333	15,716	16,109
	IMP. INST. SERVICES BENEFITS	7,535,156	7,757,439	7,986,344	8,222,069
530000	PURCHASED PROF/TECH SERVICES	1,736,590	1,780,005	1,824,505	1,870,117
543000	REPAIR AND MAINT SERVICES	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	82,699	84,767	86,886	89,058
553200	WEB-BASED SUBS AND LICENSES	3,402,801	3,487,871	3,575,068	3,664,445
558000	TRAVEL-REGULAR PROGRAMS EMPS	88,601	90,816	93,086	95,414
561000	SUPPLIES	158,844	162,815	166,886	171,058
561500	EXPENDABLE EQUIPT UNDER \$5000	22,145	22,699	23,266	23,848
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-
564200	BOOKS AND PERIODICALS	5,945	6,094	6,246	6,402
573000	PURCHASE EQUIPMENT >\$5000	46,125	47,278	48,460	49,672
581000	DUES AND FEES	111,264	114,045	116,896	119,819
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	5,655,014	5,796,390	5,941,299	6,089,832
TOTAL FUNCTION IMP. OF INSTRUCTIONAL SERVICES		\$ 26,855,230	\$ 27,627,581	\$ 28,422,322	\$ 29,240,103

CHEROKEE COUNTY BOARD OF EDUCATION
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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511300	SUBSTITUTE FOR CERTIFIED EMPS	\$ 652,953	\$ 659,482	\$ 666,077	\$ 672,738
511400	SUBSTITUTE FOR CLASSIFIED EMPS	-	-	-	-
511600	PROFESSIONAL DEVELOP STIPENDS	53,060	53,591	54,127	54,668
519099	SALARIES-STAFF DEVELOPMENT	-	-	-	-
	TOTAL SALARIES	706,013	713,073	720,204	727,406
522000	MATCHING FICA	43,773	44,211	44,653	45,099
522100	MATCHING MEDICARE	10,237	10,340	10,443	10,547
527000	ON BEHALF PAYMENTS	8,063	8,264	8,471	8,683
	TOTAL BENEFITS	62,073	62,814	63,566	64,329
530000	PURCHASED PROF/TECH SERVICES	34,797	35,144	35,496	35,851
553000	COMMUNICATIONS, POSTAGE, UPS	-	-	-	-
558000	TRAVEL-REGULAR PROGRAMS EMPS	19,538	19,734	19,931	20,130
561000	SUPPLIES	958	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		\$ 856,035	\$ 864,716	\$ 873,487	\$ 882,349

CHEROKEE COUNTY BOARD OF EDUCATION
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FISCAL YEAR 2026-27 BUDGET

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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511300	SUBS-CERTIFIED EMPS	\$ 16,144	\$ 16,951	\$ 17,798	\$ 18,688
511400	SUBS-CLASSIFIED EMPS	-	-	-	-
514200	SALARIES-CLERICAL	-	-	-	-
516500	SALARIES-LIBRARIAN/MEDIA SPEC.	4,107,945	4,210,643	4,315,909	4,423,807
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	EDUCATIONAL MEDIA SALARIES	4,124,089	4,227,594	4,333,708	4,442,496
521000	MATCHING HEALTH INSURANCE	781,515	801,129	821,238	841,853
522000	MATCHING SOCIAL SECURITY	255,693	262,111	268,690	275,435
522100	MATCHING MEDICARE	59,799	61,300	62,839	64,416
523000	MATCHING TEACHER RETIREMENT	820,767	841,287	862,319	883,877
529100	MATCHING LIFE INSURANCE	3,589	3,678	3,770	3,864
529200	MATCHING DENTAL INSURANCE	9,072	9,299	9,532	9,770
529300	MATCHING DISABILITY 1	3,216	3,297	3,379	3,464
529400	MATCHING DISABILITY 2	4,536	4,649	4,765	4,884
	EDUCATIONAL MEDIA BENEFITS	1,938,188	1,986,750	2,036,531	2,087,563
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	146,848	150,887	155,036	159,299
558000	TRAVEL-REGULAR PROGRAMS EMPS	1,637	1,682	1,728	1,776
561000	LIBRARY S/M-SYSTEM WIDE	75,845	77,931	80,074	82,276
561501	EXPENDABLE EQUIPMENT	15,863	16,299	16,747	17,208
564200	BOOKS AND PERIODICALS	427,503	438,190	449,145	460,374
573000	PURCHASE EQUIPMENT >\$5000	5,064	5,140	5,217	5,295
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	674,834	692,203	710,022	728,302
TOTAL FUNCTION EDUCATIONAL MEDIA SERVICES		\$ 6,737,111	\$ 6,906,547	\$ 7,080,261	\$ 7,258,361

**CHEROKEE COUNTY BOARD OF EDUCATION
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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511100	SCHOOL BOARD MEMBERS SALARIES	86,400	86,400	86,400	86,400
512100	CENTRAL OFFICE STAFF SALARIES	\$ 2,455,842	\$ 2,529,518	\$ 2,605,403	\$ 2,683,565
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	GENERAL ADMINISTRATION SALARIES	2,542,242	2,615,918	2,691,803	2,769,965
520005	MATCHING VALIC CONTRIBUTION	25,605	26,373	27,164	27,979
521000	MATCHING HEALTH INSURANCE	315,757	324,899	334,314	344,012
522000	MATCHING SOCIAL SECURITY	157,619	162,187	166,892	171,738
522100	MATCHING MEDICARE	36,863	37,931	39,031	40,164
523000	MATCHING TEACHER RETIREMENT	490,677	505,398	520,560	536,176
527000	ON BEHALF PAYMENTS	19,205	19,686	20,178	20,682
529100	MATCHING LIFE INSURANCE	2,213	2,280	2,348	2,419
529200	MATCHING DENTAL INSURANCE	5,599	5,767	5,940	6,118
529300	MATCHING DISABILITY 1	1,985	2,044	2,106	2,169
529400	MATCHING DISABILITY 2	2,850	2,936	3,024	3,114
	GENERAL ADMIN. BENEFITS	1,058,374	1,089,499	1,121,556	1,154,572
530000	PURCHASED PROFESSIONAL SERVICE	95,425	98,049	100,745	103,516
534000	LEGAL SERVICES	373,344	383,611	394,160	405,000
543000	REPAIR AND MAINTENANCE SERVICES	400	400	400	400
552000	INSURANCE-FIDELITY BONDS	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	1,692	1,739	1,787	1,836
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,436	4,547	4,661	4,777
558500	TRAVEL BOARD MEMBERS	2,068	2,125	2,184	2,244
561000	SUPPLIES S/W AND SPECIAL ALLOT	4,522	4,612	4,704	4,798
561500	EXPENDABLE EQUIPT UNDER \$5000	2,700	2,754	2,809	2,865
564200	BOOKS AND PERIODICALS	1,290	1,316	1,342	1,369
581000	FEES AND DUES	251,400	257,685	264,127	270,730
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	737,278	756,838	776,920	797,536
	TOTAL FUNCTION GENERAL ADMINISTRATION	\$ 4,337,894	\$ 4,462,255	\$ 4,590,279	\$ 4,722,073

**CHEROKEE COUNTY BOARD OF EDUCATION
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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 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	12,978	13,367	13,768	14,181
511403	SUB. FOR CLASSIFIED EMPS OPEN POS.	126,345	130,135	134,039	138,061
513000	SALARY PRINCIPAL	5,713,439	5,856,275	6,002,682	6,152,749
513100	SALARIES ASSISTANT PRINCIPAL	10,867,740	11,139,433	11,417,919	11,703,367
514200	SALARIES - CLERICAL	8,123,136	8,326,215	8,534,370	8,747,729
514210	SALARIES-CLERICAL STUDENT	50,225	51,481	52,768	54,087
519100	SALARIES OTHER ADM. PERSONNEL	277,804	284,749	291,868	299,164
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SCHOOL ADMINISTRATION SALARIES	25,182,667	25,812,655	26,458,414	27,120,338
521000	MATCHING HEALTH INSURANCE	6,346,032	6,504,789	6,667,520	6,834,325
522000	MATCHING SOCIAL SECURITY	1,561,325	1,600,385	1,640,422	1,681,461
522100	MATCHING MEDICARE	365,149	374,284	383,647	393,245
523000	MATCHING TEACHER RETIREMENT	5,191,284	5,321,066	5,454,093	5,590,445
527000	ON BEHALF PAYMENTS	352,258	361,064	370,091	379,343
529100	MATCHING LIFE INSURANCE	21,908	22,456	23,017	23,593
529200	MATCHING DENTAL INSURANCE	55,401	56,786	58,206	59,661
529300	MATCHING DISABILITY 1	21,908	22,456	23,017	23,593
529400	MATCHING DISABILITY 2	27,701	28,393	29,103	29,831
	SCHOOL ADMINISTRATION BENEFIT	13,942,967	14,291,679	14,649,117	15,015,497
530000	PURCHASED PROFESSIONAL SERVICES	621	638	655	673
543000	REPAIR AND MAINTENANCE	-	-	-	-
544100	RENTAL	75,000	75,000	75,000	75,000
553000	COMMUNICATIONS, POSTAGE, UPS	32,813	33,305	33,805	34,312
553001	SCHOOL NEWSLETTER	39,975	40,974	41,999	43,049
558000	TRAVEL-REGULAR PROGRAMS EMPS	2,545	2,609	2,674	2,741
561000	SUPPLIES	252,282	258,589	265,054	271,680
561001	SUPPLIES PRE SCHOOL	3,414	3,500	3,587	3,677
561500	EXPENDABLE EQUIPT UNDER \$5000	4,564	4,678	4,795	4,915
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	411,214	419,293	427,569	436,047
TOTAL FUNCTION SCHOOL ADMINISTRATION		\$ 39,536,848	\$ 40,523,628	\$ 41,535,100	\$ 42,571,882

**CHEROKEE COUNTY BOARD OF EDUCATION
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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511400	SALARIES-CLASSIFIED PT HELP/SUB.	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
514200	SALARIES-CLERICAL	856,202	881,888	908,345	935,595
518103	SALARIES-WAREHOUSE	477,626	491,955	506,714	521,915
519000	SALARIES-ACCOUNTING STAFF	1,266,659	1,304,659	1,343,799	1,384,112
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	BUSINESS SERVICES SALARIES	2,630,487	2,708,502	2,788,857	2,871,623
520009	RETIREMENT-EMP. CONTRIBUTION	-	-	-	-
521000	MATCHING HEALTH INSURANCE	427,454	440,132	453,189	466,639
522000	MATCHING SOCIAL SECURITY	163,090	167,927	172,909	178,041
522100	MATCHING MEDICARE	38,142	39,273	40,438	41,639
523000	MATCHING TEACHER RETIREMENT	540,381	556,593	573,290	590,489
527000	ON BEHALF PAYMENTS	62,563	64,127	65,730	67,373
529100	MATCHING LIFE INSURANCE	2,272	2,340	2,411	2,483
529200	MATCHING DENTAL INSURANCE	5,745	5,918	6,095	6,278
529300	MATCHING DISABILITY 1	2,037	2,098	2,161	2,226
529400	MATCHING DISABILITY 2	2,925	3,013	3,103	3,196
	BUSINESS SERVICES BENEFITS	1,244,611	1,281,421	1,319,328	1,358,364
530000	PURCHASED PROFESSIONAL SERVICES	947,587	973,646	1,000,421	1,027,933
543000	REPAIR AND MAINTENANCE	751	751	751	751
553000	COMMUNICATIONS, POSTAGE, UPS	11,520	11,837	12,163	12,497
553200	WEB-BASED SUBSCRIPTIONS/LICENSES	825,061	866,314	909,629	955,111
558000	TRAVEL-REGULAR PROGRAMS EMPS	7,131	7,327	7,528	7,735
561000	SUPPLIES	8,482	8,715	8,955	9,201
561500	EXPENDABLE EQUIPT UNDER \$5000	2,936	3,016	3,099	3,184
564200	BOOKS AND PERIODICALS	250	250	250	250
573000	PURCHASE EQUIPMENT >\$5000	-	-	-	-
581000	DUES AND FEES	134,551	138,251	142,053	145,960
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	1,938,269	2,010,107	2,084,850	2,162,622
TOTAL FUNCTION SUPPORT SERVICES - BUSINESS		\$ 5,813,367	\$ 6,000,031	\$ 6,193,035	\$ 6,392,609

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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511400	SUBSTITUE FOR CLASSIFIED EMPS	\$ 13,973	\$ 14,392	\$ 14,824	\$ 15,269
514200	SALARIES-CLERICAL	688,705	688,705	688,705	688,705
518101	SALARIES-MAINTENANCE PERSONNEL	3,346,846	3,430,518	3,516,280	3,604,188
518102	SALARIES-SECURITY PERSONNEL	-	-	-	-
518600	SALARIES-CUSTODIAL PERSONNEL	7,088,709	7,265,927	7,447,575	7,633,765
519000	SALARIES-SUPERVISORS	1,330,835	1,370,760	1,411,883	1,454,240
519002	SALARIES- EXTRA HELP	10,000	10,000	10,000	10,000
519100	OTHER ADMINISTRATIVE PERSONNEL	2,115,975	2,179,455	2,244,838	2,312,183
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	SALARIES-OPERATION AND MAINT.	14,595,044	14,959,757	15,334,106	15,718,349
520009	CONTRIBUTORY RETIREMENT (PSE)	110,452	113,766	117,179	120,694
521000	MATCHING HEALTH INSURANCE	5,033,902	5,285,597	5,549,877	5,827,370
522000	MATCHING SOCIAL SECURITY	904,893	927,505	950,715	974,538
522100	MATCHING MEDICARE	211,628	216,916	222,345	227,916
523000	MATCHING TEACHER RETIREMENT	2,591,073	2,653,669	2,717,872	2,783,723
527000	ON BEHALF PAYMENTS	284,421	291,532	298,820	306,290
529100	MATCHING LIFE INSURANCE	12,754	13,105	13,465	13,836
529200	MATCHING DENTAL INSURANCE	32,546	33,441	34,361	35,306
529300	MATCHING DISABILITY 1	11,435	11,750	12,073	12,405
529400	MATCHING DISABILITY 2	16,419	16,871	17,335	17,812
	OPERATION AND MAINT. BENEFITS	9,209,523	9,564,151	9,934,040	10,319,889
530000	PURCHASED PROFESSIONAL SERVICE	3,011,850	3,117,265	3,226,369	3,339,292
541000	WATER, SEWER AND CLEANING SVCS	2,031,573	2,082,362	2,134,421	2,187,781
543000	REPAIR AND MAINTENANCE	-	-	-	-
543001	CUSTODIAL SUPPLIES	1,475,313	1,515,884	1,557,571	1,600,404
553000	COMMUNICATIONS, POSTAGE, UPS	36,591	37,598	38,632	39,694
553200	WEB BASED SUBSCRIPTIONS	289,920	304,416	319,636	335,618
558000	TRAVEL-REGULAR PROGRAMS EMPS	12,901	13,256	13,621	13,995
561000	OFFICE SUPPLIES	27,727	28,490	29,273	30,078
561012	UNIFORMS	15,914	16,352	16,801	17,263
561500	EXPENDABLE EQUIPT UNDER \$5000	793,957	815,791	838,226	861,277
561600	EXPENDABLE EQUIPT COMPUTER	9,000	9,000	9,000	9,000
562000	NATURAL GAS, GAS AND FUEL	704,839	724,222	744,139	764,602
562001	ELECTRICITY	8,273,306	8,521,505	8,777,150	9,040,465
573000	EQUIPMENT OVER \$5000	180,000	180,000	180,000	180,000
581000	DUES AND FEES STAFF DEV.	90,790	93,287	95,852	98,488
581001	DUES AND FEES SECURITY	-	-	-	-
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	16,953,682	17,459,427	17,980,691	18,517,958
TOTAL FUNCTION MAINT. & OPERATIONS OF PLANT		\$ 40,758,249	\$ 41,983,334	\$ 43,248,836	\$ 44,556,196

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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.					
STATE OBJECT ACCOUNT NUMBER	ACCOUNT NAME	FY 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
514200	SALARIES-CLERICAL	229,718	236,609	243,708	251,019
518200	SALARIES-CERTIFIED LAW ENFORCEMENT	2,452,586	2,526,163	2,601,948	2,680,006
518200	SALARIES-OVERTIME / EXTRA HELP	87,014	89,625	92,314	95,083
518300	SALARIES-SAFETY AND SECURITY	224,689	231,430	238,373	245,524
519100	SALARIES OTHER ADM. PERSONNEL	120,474	124,088	127,811	131,645
	TOTAL SALARIES	3,114,481	3,207,915	3,304,153	3,403,278
521000	MATCHING HEALTH INSURANCE	1,055,809	1,087,483	1,120,108	1,153,711
522000	MATCHING SOCIAL SECURITY	193,098	198,891	204,857	211,003
522100	MATCHING MEDICARE	45,160	46,515	47,910	49,348
523000	MATCHING TEACHER RETIREMENT	605,656	623,825	642,540	661,816
529100	MATCHING LIFE INSURANCE	2,696	2,763	2,832	2,903
529200	MATCHING DENTAL INSURANCE	6,881	7,053	7,229	7,410
529300	MATCHING DISABILITY 1	2,418	2,478	2,540	2,604
529400	MATCHING DISABILITY 2	3,471	3,557	3,646	3,738
	TOTAL BENEFITS	1,915,188	1,972,566	2,031,664	2,092,533
530000	PURCHASED PROFESSIONAL SERVICE	12,763	13,146	13,540	13,946
533201	FINGERPRINTING SERVICES	72,931	75,119	77,373	79,694
543000	REPAIRS AND MAINTENANCE	-	-	-	-
553000	COMMUNICATIONS, POSTAGE, UPS	22,540	23,160	23,797	24,451
553200	WEB BASED SUBSCRIPTIONS & LICENSE	62,528	65,654	68,937	72,383
558000	TRAVEL-REGULAR PROGRAMS EMPS	5,638	5,793	5,952	6,116
561000	OFFICE SUPPLIES	4,497	4,621	4,748	4,879
561500	EXPENDABLE EQUIPT UNDER \$5000 (STATE GR)	4,352	4,472	4,595	4,722
561600	EXPENDABLE EQUIPT COMPUTER	-	-	-	-
573000	EQUIPMENT OVER \$5000	-	-	-	-
581000	DUES AND FEES	64,929	66,552	68,216	69,921
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	250,178	258,517	267,157	276,112
TOTAL FUNCTION SCHOOL SAFETY AND SECURITY		5,279,847	5,438,998	5,602,974	5,771,922

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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511400	SALARIES-SUBS CLASS. EMP	\$ 56,596	\$ 58,011	\$ 59,462	\$ 60,948
514200	CLERICAL	440,534	453,750	467,363	481,383
518000	SALARIES BUS DRIVERS	11,189,830	11,469,575	11,756,315	12,050,223
518001	SALARIES-FIELD TRIPS	67,729	69,422	71,158	72,937
518005	SALARIES-DRIVER TRAINING	70,000	70,000	70,000	70,000
518007	SALARIES-BUS SAFETY	24,000	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.	721,109	739,137	757,615	776,556
518106	SALARIES-BUS AIDES	1,034,074	1,059,926	1,086,424	1,113,585
518109	SALARIES OF MECHANICS	1,526,477	1,564,639	1,603,755	1,643,849
518110	SALARIES SPECIAL SERVICES	11,604	12,184	12,793	13,433
519000	SALARIES-SUPERVISORS	621,660	640,309	659,519	679,304
	TRANSPORTATION- SALARIES	15,997,363	16,394,704	16,802,153	17,219,967
520009	RETIREMENT-EMPLOYER CONTRIB.	201,323	206,356	211,515	216,803
521000	MATCHING HEALTH INSURANCE	6,280,565	6,436,561	6,596,525	6,760,559
522000	MATCHING SOCIAL SECURITY	991,836	1,016,472	1,041,733	1,067,638
522100	MATCHING MEDICARE	231,962	237,723	243,631	249,690
523000	MATCHING TEACHER RETIREMENT	661,294	678,887	696,953	715,502
527000	ON BEHALF PAYMENTS	820,372	840,881	861,903	883,451
529100	MATCHING LIFE INSURANCE	14,058	14,409	14,770	15,139
529200	MATCHING DENTAL INSURANCE	35,296	36,178	37,083	38,010
529300	MATCHING DISABILITY 1	12,546	12,860	13,181	13,511
529400	MATCHING DISABILITY 2	17,969	18,419	18,879	19,351
	TRANSPORTATION BENEFITS	9,267,221	9,498,747	9,736,174	9,979,653
530000	PURCHASED PROFESSIONAL SERV.	-	-	-	-
530003	TRANSPORTATION MOUs	1,320	1,452	1,597	1,757
530011	CONTRACTED SERVICES	104,402	107,012	109,688	112,430
530013	CONTRACTED SERVICES WRECKER	66,300	67,626	68,979	70,358
530015	UNIFORM RENTALS	10,228	10,484	10,746	11,015
530017	GRAVEL	743	762	781	800
530021	TYLERTECH SUPPORT	13,069	13,723	14,409	15,129
533200	DRUG TESTS	18,927	19,400	19,885	20,382
533400	PHYSICALS-BUS DRIVERS	28,942	29,665	30,407	31,167
	TRANSPORTATION OUTSIDE SERV.	243,932	250,124	256,491	263,039

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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
543000	REPAIR AND MAINTENANCE	750	769	788	808
543003	CHEMICALS AND SOLVENTS	8,181	8,385	8,595	8,810
543004	VEHICLE REPAIRS & MAINT.	1,094,259	1,121,616	1,149,656	1,178,398
543007	SHOP SUPPLIES	6,898	7,071	7,247	7,429
543008	TIRES AND RELATED PRODUCTS SERVICE	170,582	174,846	179,217	183,698
544200	RENTAL OF EQUIPMENT AND VEHICLES	55,405	56,790	58,210	59,666
551900	STUDENT TRANSP PUF R OTHER	8,969	9,193	9,423	9,658
553000	COMMUNICATIONS, POSTAGE, UPS	7,712	7,905	8,103	8,305
553003	RADIOS	131,250	54,968	137,813	57,716
553200	WEB BASED SUBSCRIPTIONS & LICENSE	138,629	145,561	152,839	160,481
558000	TRAVEL-REGULAR PROGRAMS EMPS	4,825	4,945	5,069	5,196
561000	SUPPLIES	15,759	16,153	16,557	16,971
561014	RECOGNITION PROGRAM	4,044	4,145	4,248	4,355
561500	EXPENDABLE EQUIPT UNDER \$5000	99,613	102,103	104,655	107,272
561507	TOOL ALLOTMENT	13,500	13,500	13,500	13,500
561600	EXPENDABLE COMPUTER EQUIPMENT	2,500	2,500	2,500	2,500
562000	NATURAL GAS, FUEL AND LUBRICANTS	2,133,366	2,176,033	2,219,554	2,263,945
562003	LUBRICANTS AND FLUIDS	84,475	86,587	88,752	90,971
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	3,500,000
581000	DUES AND FEES	-	-	-	-
	SUPPLIES/EQUIPMENT/OTHER	7,525,717	7,538,070	7,711,726	7,724,676
TOTAL FUNCTION STUDENT TRANSPORTATION SVCS.		\$ 33,034,233	\$ 33,681,645	\$ 34,506,544	\$ 35,187,335

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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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
511400	SUBSTITUTES	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
514200	SALARIES-CLERICAL	520,332	535,942	552,021	568,581
519000	SALARIES-OTHER MANAGEMENT PERSONNEL	1,163,064	1,197,956	1,233,894	1,270,911
519100	SALARIES-OTHER ADMIN PERSONNEL	494,577	509,414	524,697	540,438
519900	CCSD SUPPLEMENTAL PAY	-	-	-	-
	CENTRAL SUPPORT SALARIES	2,187,473	2,252,812	2,320,112	2,389,430
521000	MATCHING HEALTH INSURANCE	418,245	430,738	443,605	456,859
522000	MATCHING FICA	135,623	139,674	143,847	148,145
522100	MATCHING MEDICARE	31,718	32,666	33,642	34,647
523000	MATCHING TEACHER RETIREMENT	435,159	448,214	461,660	475,510
527000	ON BEHALF PAYMENTS	73,962	75,811	77,706	79,649
529100	MATCHING LIFE INSURANCE	1,895	1,943	1,991	2,041
529200	MATCHING DENTAL INSURANCE	4,805	4,937	5,072	5,212
529300	MATCHING DISABILITY 1	1,699	1,742	1,785	1,830
529400	MATCHING DISABILITY 2	2,396	2,456	2,518	2,581
529500	MATCHING CONTRIB HEALTH CLUBS	3,254	3,336	3,419	3,505
	CENTRAL SUPPORT BENEFITS	1,108,758	1,141,516	1,175,246	1,209,978
530000	PURCHASED PROFESSIONAL SERVICE	4,250,220	4,377,726	4,509,058	4,644,330
543000	REPAIR AND MAINTENANCE	525	525	525	525
553000	COMMUNICATIONS, POSTAGE, UPS	6,663	6,829	7,000	7,175
553200	WEB BASED SUBSCRIPTIONS & LICENSE	647,283	679,647	713,630	749,311
558000	TRAVEL	10,532	10,795	11,065	11,342
561000	SUPPLIES	10,937	11,210	11,490	11,778
561054	SUPPLIES PRINT SHOP	5,538	5,677	5,818	5,964
561500	EXPENDABLE EQUIPT UNDER \$5000	4,577	4,691	4,808	4,929
564200	BOOKS AND PERIODICALS	350	350	350	350
581000	DUES AND FEES	67,944	69,643	71,384	73,168
	SERVICES/SUPPLIES/EQUIPMENT/OTHER	5,004,568	5,167,093	5,335,129	5,508,871
TOTAL FUNCTION SUPPORT SERVICES - CENTRAL		\$ 8,300,799	\$ 8,561,422	\$ 8,830,487	\$ 9,108,279

CHEROKEE COUNTY BOARD OF EDUCATION
 APPENDIX 2 - GENERAL FUND PROJECTED BUDGET
 FISCAL YEAR 2026-27 BUDGET

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 2027-28 PROJECTED BUDGET	FY 2028-29 PROJECTED BUDGET	FY 2029-30 PROJECTED BUDGET	FY 2030-31 PROJECTED BUDGET
527000	ON BEHALF PAYMENTS	\$ 390,957	\$ 400,730	\$ 410,749	\$ 421,017
	TOTAL BENEFITS	390,957	400,730	410,749	421,017
TOTAL FUNCTION SCHOOL NUTRITION		\$ 390,957	\$ 400,730	\$ 410,749	\$ 421,017

SCHOOL BOARD MEMBERS

Janet Read Welch, *School Board Chair*

Patsy Jordan, *Vice-Chair, District 2*

Kelly Poole, *District 1*

Chance Beam, *District 3*

Robert Rechsteiner, *District 4*

Erin Ragsdale, *District 5*

Dr. Susan Padgett-Harrison, *District 6*

Cherokee County School District

Mary Elizabeth Davis, PhD

Superintendent of Schools

