

Fiscal Year 2026 Budget Report

**FY2026 Budget Report
School Board Work Session
March 20, 2025**

Updated Budget Development Calendar



Thursday, November 21, 2024: 5:15 PM School Board Work Session

- Action:
 - Board Report: Revenue Constraints and Budget Development Calendar
 - Board Report: Recent School Board Priorities
 - Solicit School Board Member Budget Priorities – Due December 12, 2024



Thursday, December 12, 2024: 5:15 PM School Board Work Session

- Action:
 - Board Report: Revenue and Expense Forecast
 - School Board Submission and Discussion of FY2025-26 Budget Priorities



Thursday, January 16, 2025 @ 5:15 PM – School Board Work Session

- Action:
 - Board Report: Budget Development Status Report



Thursday, February 13, 2025 @ 5:15 PM – School Board Work Session and Meeting

- Action:
 - Board Report: Budget Development Status Report
 - School Board Business Item: School Board Consideration of Resolution to Opt Out of Floating Homestead Exemption



Thursday, March 20, 2025 @ 5:15 PM & 7:00 PM – School Board Work Session and School Board Meeting

- Action:
 - Board Report: Superintendent's Recommended Tentative FY26 Budget
 - School Board Business Item: School Board Table Superintendent's Recommended Tentative FY26 Budget

Thursday, April 17, 2025 @ 7:00 PM – School Board Meeting

- Action:
 - School Board Business Item: School Board Consideration of the Superintendent's Recommended Tentative F26 Budget

Public Hearing Dates

1. Opt Out of State Floating Homestead Exemption



- Wednesday, February 5, 2025 @ 11:30 AM



- Thursday, February 13, 2025 @ 11:30 AM



- Thursday, February 13, 2025 @ 6:30 PM

2. Proposed Millage Rate

- Wednesday, April 9, 2025 @ 11:30 AM

- Thursday, April 17, 2025 @ 11:30 AM

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SUPPORTIVE ACCOUNTABILITY GOVERNANCE MODEL

Core Beliefs

1. All students are highly engaged in their education and capable of reaching their full learning potential.
2. Employees are trusted and supported as professionals and provided with resources to elevate student outcomes.
3. Families and our community are involved partners in student success and can expect all students to receive the best education possible.
4. Schools are positive and welcoming environments with clear expectations and accountability in all academic and operational areas.

Core Policies

Policy **BAB**: School Board Governance
Balanced Autonomy with Supportive Accountability
Cohesive System of Teaching & Learning

- Standards
- Instructional Resources
- Monitoring Student Learning

Accountability & Support

- Superintendent Evaluation
- Aligned School Improvement Goals
- Targeted Support

Policy **(TBD)**: Literacy in CCSD Policy

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%

Key Priorities

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

Elevate the Excellence!

Actions Required to Achieve a Balanced Budget

The balanced budget prepared for FY26 invests more than ever in resources impacting students, our teachers and support staff, and school safety and security. The following actions were required to accomplish this task:

- Cut the central office operations budget by more than 3%.
 - Total central office expenditures decreased by \$2.4M.
- Reduce redundancies and shed/re-align resources.
- Re-allocate (beyond the 3%) \$1.4M from central office department funds to school-based allocations.
- Re-align \$9.1M (beyond the 3%) from the general operating budget to other eligible sources (i.e. grants, Ed-SPLOST).

Superintendent's Recommended Tentative Budget for Fiscal Year 2025-26

1. Invest in resources as close to students as possible

- Improve teacher-student ratio in 4th and 5th grade (+20 teachers)
- Increase school psychologist (+2 school psychologists)
- Invest in comprehensive K-12 English Language Arts (Reading & Writing) and K-12 Mathematics Instructional Resources to build the toolbox of resources for teachers and improve the print and digital resources available for students (+\$8.3M)
- Increase school-based budgets to support consumable instructional materials, classroom supplies, and instructional expenses (+\$1.4M)

2. Invest in teachers and the staff that are providing direct support and services to students

- Increase teacher salaries by 3% in addition to the longevity step increase (+\$11.2M local expense)
- Increase support staff salaries by 3% in addition to the longevity step increase (+\$8.1M local expense)
- Honor the current salary schedule (steps) for Administrative Staff on the District Organizational Chart
- Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for all employees (+\$5.2M local expense)

Superintendent's Recommended Tentative Budget for Fiscal Year 2025-26

3. Invest in resources to advance school safety & security

- Add one Campus Security Monitor for high school campuses with multiple buildings (+3 monitors for CHS, EHS, and SHS)
- Equip School Police with body cameras

4. Invest in the future for Cherokee County students by being excellent stewards of public funds

- Shed redundant, duplicative and/or non-aligned programs and materials
- Leverage current operations and systems to make the best and most efficient use of existing resources
- Continue building fund balance (Reserves) to ensure at least three months of operating expenses
- Maintain the historically lowest millage rate of 17.95 mills

Preliminary State Revenue and Expense Outlook

Table 1

REVENUE: STATE	FY2025	FY2026	Difference
QBE	\$ 355,750,576	\$360,213,485	\$ 4,462,909
Less Local 5 Mills	\$ (78,351,453)	\$ (81,427,366)	\$ (3,075,913)
Other State Revenue*	\$ 5,693,518	\$ 6,873,933	\$ 1,180,415
TOTAL			\$ 2,567,411

*State Pre-School Grant, Governor's Safety/Security Grant, Various CTAE Grants

Table 2

EXPENDITURES: STATE	FY2025	FY2026	Difference
State Health Benefit Plan (Increasing)	\$ 57,340,800	\$ 59,608,800	\$ (2,268,000)
Teacher Retirement (Increasing)	\$ 67,319,109	\$ 71,203,422	\$ (3,884,313)
TOTAL			\$ (6,152,313)

Table 3

SUMMARY: STATE	FY2025	FY2026	Difference
Revenue	\$ 283,092,641	\$285,660,052	\$ 2,567,411
Expenditures	\$ 124,659,909	\$130,812,222	\$ (6,152,313)
TOTAL			\$ (3,584,902)

Preliminary Local Revenue and Expense Outlook

Table 4

REVENUE: LOCAL	FY2025	FY2026	Difference
Property Tax Digest (5.1%)	\$ 307,374,583	\$323,735,498	\$ 16,360,915
Senior Tax Exemption	\$ (34,693,247)	\$ (48,604,385)	\$(13,911,138)
Other Local Revenue*	\$ 33,493,462	\$ 34,297,392	\$ 803,930
Increase in TAVT	\$ 23,279,252	\$ 24,094,026	\$ 814,774
TOTAL			\$ 4,068,481

*Includes Intangible Tax, Real Estate Transfer Tax, Motor Vehicle, Title Ad Valorem Tax and Mobile Homes

Table 5

EXPENDITURES: LOCAL	FY2025	FY2026	Difference
Daily Operations	\$ 57,006,941	\$ 55,296,733	\$ (1,710,208)
Honoring Salary Schedule	\$ 352,401,361	\$355,927,688	\$ 3,526,327
Eligible for Grants, Ed-SPLOST	\$ -	\$ (9,132,960)	\$ (9,132,960)
Reduce Division Budgets*	\$ -	\$ (2,453,566)	\$ (2,453,566)
Reduce Redundancies	\$ -	\$ (1,263,892)	\$ (1,263,892)
TOTAL			\$(11,034,299)

*Total represents a 5.2% reduction

Table 6

SUMMARY: LOCAL	FY2025	FY2026	Difference
Revenue	\$ 329,454,050	\$333,522,531	\$ 4,068,481
Expenditures	\$ 409,408,302	\$399,516,157	\$(11,034,299)
TOTAL			\$ 15,102,780

Summary Revenue and Expense

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TOTAL			\$ 15,102,780

FY2026 Revenue and Expenditure Outlook
(\$3,584,902) + \$15,102,780 = \$11,517,822

Superintendent's Recommended Tentative Budget for Fiscal Year 2025-26

Highlights of the FY2025-26 Recommended Budget

- Pages iii-v – Executive Summary
- Page 4 – School Board Member Budget Priorities
- Page 10 – All Funds Budget Summary
- Page 11 – Pie Chart Summary of Budgeted Revenues by Source for All Funds
- Page 13 – Pie Chart Indicating Per Pupil Expenditures by Functional Area
- Page 14 – General Fund Priorities
- Page 16 – Pie Chart Summary of General Fund Revenue by Source
- Page 18 – Tax Digest History
- Page 19 – Recommended Millage Rate
- Page 21 – Preschool and Pre K Programs Summary of Revenue and Expenditures
- Page 22 – General Funds Expenses by Function and Object
- Page 23 – Pie Chart of General Fund Expenses by Category
- Page 24 – Pie Chart of General Fund Expenses by Function

Superintendent's Recommended Tentative Budget for Fiscal Year 2025-26

Highlights of the FY2025-26 Recommended Budget (Continued)

- Page 25 – Staffing Allotments by Category
- Pages 26-27 – Building Fund Priorities
- Pages 28-30 – Building Fund Revenue and Expenses
- Page 33 – Historical Ed-SPLOST Collections
- Pages 34-35 – Debt Service Fund Revenue and Expenses
- Page 36 – Projected Debt Fund Balance through 2034
- Page 41 – Federal/State Grant Fund Summary of Revenue and Expenses
- Page 48 – School Nutrition Program
- Pages 50-51 – Required Tax Documents
- Appendix 1 – General Fund Line-Item Detail by Function and Object
- Appendix 2 – General Fund Line-Item Detail by Function and Object Projection Through 2029-30

Superintendent's Recommended Tentative Budget for Fiscal Year 2025-26: Key Points

- The millage rate remains constant at its all-time low of 17.95 mills (16.45 for Maintenance and Operations and 1.5 for Debt Service)
- Increase teacher salary scales by 3% to make strides toward closing the gaps in teacher salaries with peers in the region
- Increase School-based budgets by 34% for classroom instruction
- Decrease Central Office operating expenses by 5.2% (\$2.4M)
- Investments made in people and materials closest to the classroom and decrease expenditures on district initiatives
 - Aside from increases in school allocations, operating expenses in every other category of the budget decreased from FY25, except for an increase in liability insurance premiums

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