

FINANCIAL FACTS

March 2025

*Highlights from
the Proposed 2025-26 Budget*

New Budget Reflects Board Priorities: Focus on People and Resources Closest to the Classroom

3% Raises + Salary Steps Proposed for Teachers and Support Staff

The Cherokee County School District's proposed budget for next school year invests more funding in teachers and resources that directly support student learning, while holding the millage rate steady.

Proposed improvements include more competitive compensation for teachers and staff directly supporting students, advancing school safety and security, and upgrading instructional resources and classroom supplies for teachers and students.

The Cherokee County School Board reviewed the Superintendent's recommended budget at its meeting on Thursday, March 20, and voted to place the budget on the table for the next month for public input. The school board will hold public hearings next month and consider adoption of the budget at its April 17 meeting. The full recommended budget is posted on the CCSD website at <https://tinyurl.com/CCSDbudget26>.

In addition to no increase in the millage rate, which is recommended to hold at the historically lowest level of 17.95 mills, the budget's other financial stewardship highlights include: cuts of more than 5% in op-

erating costs across all central office divisions, totaling \$2.4 million; shifting \$1.4 million from central office divisions' funds to school-based funds to improve funding for fine arts, STEM and other classroom materials; and ending district contracts for redundant resources or resources not aligned with learning standards.

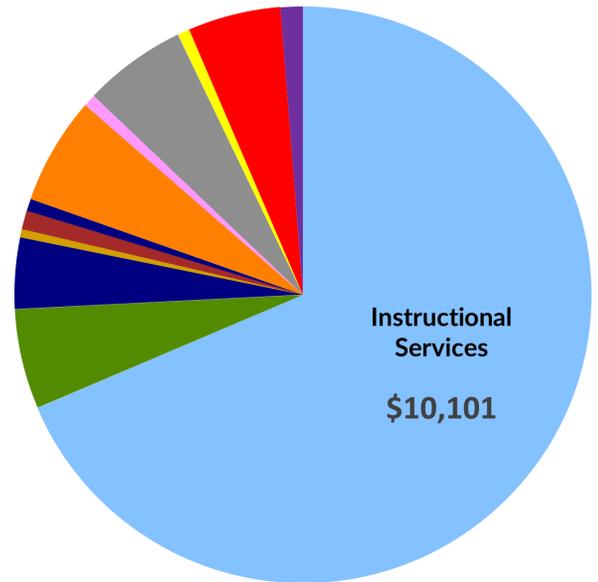
Here are a few highlights of the proposed improvements:

- For all teachers and support staff, increase salaries for 3% in addition to the longevity step increase. Central office administrators are not scheduled to receive the additional 3% increase;
- Lower class sizes for fourth- and fifth-grade classrooms by hiring more than 20 additional teachers;
- Invest in comprehensive K-12 English language arts and math instructional resources (textbooks, workbooks, digital resources) to build the toolbox of resources for teachers and students;
- Increase school-based budgets to support fine arts, STEM and other classroom consumable instructional materials, classroom supplies, and instructional expenses ... in an effort to help reduce class fees to par-

See BUDGET, p. 3

OPERATIONAL EXPENDITURES: FY2026

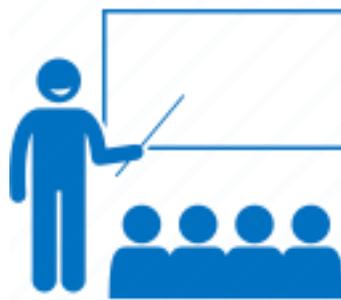
Instructional Services (68.6%)	\$	10,101
Pupil Services (5.6%)		828
Improvement of Instructional Services (4.0%)		587
Instructional Staff Training (0.5%)		68
Educational Media Services (1.1%)		156
General Administration (0.7%)		100
School Administration (6.0%)		887
Support Services-Business (0.7%)		103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



Based upon anticipated student enrollment of 42,178

ANTICIPATED ALL FUNDS REVENUE FY2026

TOTAL STATE REVENUE
\$ 281.9 MILLION
 TOTAL LOCAL REVENUE
\$421.4 MILLION
 TOTAL FEDERAL REVENUE
\$ 31.8 MILLION



CCSD is GA's 9th largest school district and Cherokee County's largest employer

CCSD STAFFING 2025-26

5,564 Employees

- 2,936 Certified teachers
- 1,415 Non-instructional support staff
- 1,012 Instructional support staff
- 201 School administrators

School District Tax Rate: the Millage Rate Explained

MILLAGE RATE BREAKDOWN	Tentative 2025-26 Millage Rates
State of Georgia Required Local Effort Quality Basic Education	5.00
Assessment by County Government for Reimbursement of Tax Collection Costs (2%)	0.33
CCSD Maintenance & Operation	11.12
Debt Service	1.5
TOTAL MILLAGE	17.95

The millage rate, which in conjunction with the assessed value of property, determines the overall tax bill for the owner. Millage rates are set annually by each governing body in the county.

The 5.00 mills sent to the State ("local fair share") as part of the Quality Basic Education Act (QBE) formula funding for Cherokee County this year represents \$86.4 million of local property tax money that will become part of the State's "Equalization" allocation. The County Government deducts \$5.7 million to cover its costs of tax collection.

Cherokee County is not eligible to receive equalization dollars, making CCSD one of the mandated "donor" districts in the state.

Note: Detailed information about the CCSD budget and past financial audits can be reviewed on the [Open CCSD webpage](#)

CCSD Keeps Administrative Costs Among Lowest in GA

The Cherokee County School District ranked among the lowest 5% of school districts in the state when it comes to per pupil spending on general administrative costs, according to most recent data from the State Department of Education— coming in at 9th lowest among 180 school districts. CCSD’s rate for FY2024 of \$325 per student is well below the state average of \$716 per student. CCSD also compares well on school-based administrative costs, where it sits in the bottom quarter among Georgia school districts for spending.

Where does CCSD rank highly for spending? Instruction! CCSD spends more per student on Instruction than **60%** of other Georgia districts, with an average of \$9,070 per student in FY2024.

CCSD spent less per student overall (\$13,461) than 75% of Georgia school districts. The state average cost per pupil in 2024 was \$14,504.

2024 GENERAL ADMIN COSTS PER STUDENT METRO ATLANTA COUNTIES

CHEROKEE COUNTY	\$325
CLAYTON COUNTY	\$902
COBB COUNTY	\$659
DEKALB COUNTY	\$1178
DOUGLAS COUNTY	\$528
FAYETTE COUNTY	\$544
FORSYTH COUNTY	\$ 420
FULTON COUNTY	\$1031
GWINNETT COUNTY	\$655
HENRY COUNTY	\$367
ROCKDALE COUNTY	\$752

Source: GA DOE Financial Data Collection System

BUDGET, continued from Page 1

ents and teacher out-of-pocket expenses;

- Add one campus security monitor to each of the three high schools with multiple buildings (Cherokee HS, Etowah HS, Sequoyah HS) to support the two POST-certified CCSD Police officers already assigned to each of these large campuses; and,
- Equip all CCSD Police officers with body cameras.

FISCAL NOTES



- The Cherokee County School Board has maintained a balanced operating budget with no increase in the local tax rate during the last 15 years, reducing the rate in 2022 by 1.5 mills to a historic low still maintained.
- The last 13 CCSD external audits have been “clean” with NO findings.
- **69.1%** of the General Fund/Operating Budget is appropriated directly to **Instructional Services**. More than 90% of the remaining budget is allocated to departments having a direct impact on students, such as Pupil Services, Instructional Improvement, Instructional Staff Training, Educational Media Services, School Administration, Maintenance and Operation and Pupil Transportation.

Cherokee County seniors (age 62+) are eligible to exempt school taxes on their home.

Visit the Tax Assessors’ website [HERE](#) for details.

Building Fund: Construction, Technology, Renovation and More

Cherokee County voters approved an extension of the Education SPLOST penny in November 2021 to fund much needed construction and renovations for schools. The sales tax extension passed with 75% approval from voters. The School District also uses General Obligation Bonds and some limited State funds to build schools and additions.

Construction projects planned or underway in 2025-26 funded through \$99.4 Million in Bond proceeds include:

- Cherokee HS replacement- opening August 2026
- Creekland MS addition and HVAC improvements
- Creekview HS addition & auxiliary gym
- Woodstock HS classroom addition
- River Ridge HS auxiliary gym
- Athletic facilities renovation at Sequoyah HS

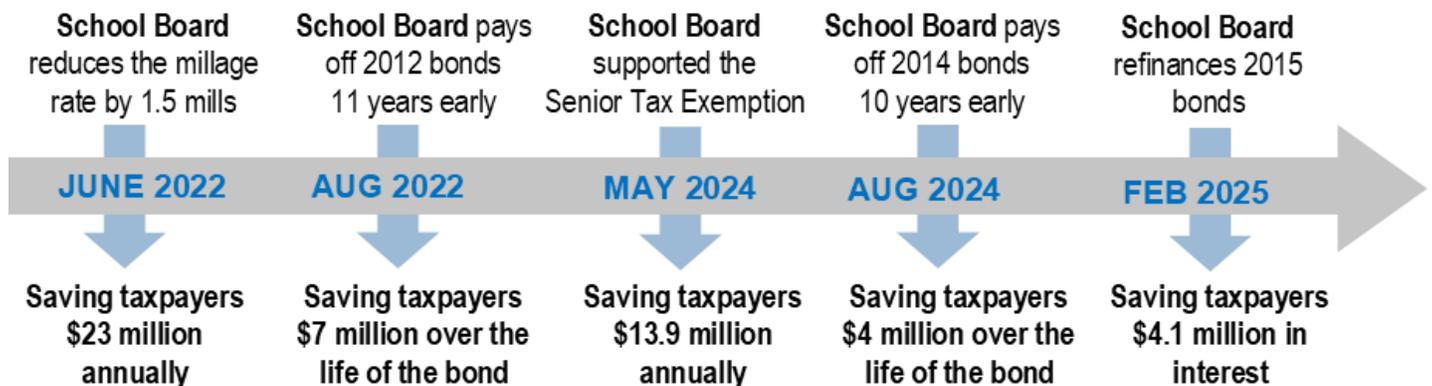
- Teasley MS driveway improvements
- Roof replacements/repairs at multiple schools

\$32.9 Million in Ed-SPLOST funded projects for 2025-26 include

- New/replacement computers, devices for students and staff
- Network and technology, repairs and enhancements districtwide
- Continued LED interior lighting replacement
- Fire alarm, intercom, generator, HVAC upgrades
- Flooring replacements at multiple schools
- Systemwide maintenance and renovation needs

Construction project updates are part of each School Board meeting agenda, and a Five-Year Facility Plan with timelines for all major projects can be viewed on the website under [Support Services](#).

Fiscally Conservative: Tax Savings Over the Last Five Years



CHEROKEE COUNTY BOARD OF EDUCATION

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- Robert Rechsteiner, District 4
- Erin Ragsdale, District 5
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- Mary Elizabeth Davis, Superintendent



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