

Work Session Meeting | 12/11/2025 – 5:30 PM

Dr. Frank R. Petruzielo Educational Services Facility | 1205 Bluffs Parkway, Canton, GA 30114

- I. **Call to Order Work Session**

- II. **Board Member Items**
 1. Ga School Board Association Presentation Recap

- III. **Superintendent Welcome**
 1. 2025-2026 Key Priorities 2nd Quarter Report

- IV. **Superintendent Reports**
 1. Academics and Accountability:
 - a. Cherokee High School Update
Mike McGowan, Chief of Staff
 2. Finance:
 - a. Monthly Finance Report
Kenneth Owen, Chief Financial Officer
 - b. FY2027 Budget Outlook: Revenue & Expenditure Forecast
Kenneth Owen, Chief Financial Officer
 - c. Local Legislation HB 845 – Legislative Update
Mike McGowan, Chief of Staff
 3. Capital Outlay:
 - a. Monthly Capital Outlay Report
Trey Moores, Chief Support Services Officer

- V. **Adjournment**

2025-26 Key Priorities and Action Steps



ELEVATE THE EXCELLENCE 2.0

From classroom to classroom, school to school, and throughout every corner of the county, there is a pervasive eagerness for CCSD to be the highest performing district in the state of Georgia where students thrive, families are connected, and the community remains proud.

The following priorities are designed to build on the tradition of excellence for which the Cherokee County School District is widely known; and they are grounded in the insights and perspectives most commonly shared by teachers, leaders, staff, students, families, and community members.

These priorities will drive our work as an organization over the next 18-months to two years. Progress will be regularly reported to our community through the School Board meetings, and success delivering on these priorities will pave the way to the future development of a long-range strategic plan.

NOVEMBER 2025



QUARTERLY REPORT #2



Elevate the Excellence in academics and achievement for all students.



Implementation in 2025-26

	AUG 2025	NOV 2025	FEB 2026	MAY 2026
A. Laser focus on teaching and learning including CCSD customized and board-adopted teaching and learning standards	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. New ELA and MA resources (print and digital)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Focus on all students reading on-grade level	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1. Expand Reading screener from K-8 to K-10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Monitor reading proficiency via screener	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Pilot Orton Gillingham as a comprehensive intervention in K-3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Expand Math screener from K-8 to K-10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Starting the One-Stop Shop for teacher resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



In Development in 2025-26

	AUG 2025	NOV 2025	FEB 2026	MAY 2026
A. A one-stop shop for the 4 core content areas for all teachers (classroom teachers, special education teachers, EL teachers, and gifted teachers)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1. Crosswalk of scope and sequence with instructional resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Exemplar lesson plans	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Video modules	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Exemplar student work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Solicitation, selection and acquisition of SC and SS resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Advancing our English Learner, Special Education, intervention, and gifted instructional model	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Clarifying the expectations for student writing at each level and aligning resources to support writing instruction as aligned with School Board Policy IFAD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Develop a balanced/cohesive assessment system that coordinates the use of screeners, formative assessments, and summative assessments	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2

Elevate the Excellence in effective School Board-Superintendent Governance

Implementation in 2025-26

	AUG 2025	NOV 2025	FEB 2026	MAY 2026
A. Supportive Accountability Governance: Align student achievement goals from the Boardroom to the Classroom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Board goals incorporated into the superintendent's evaluation and school improvement goals.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

In Development in 2025-26

	AUG 2025	NOV 2025	FEB 2026	MAY 2026
A. Formative indicators monitored and reported over the coming year through Reading and Math Screener.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Reviewing promotion, retention, and grading policy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Development of a Strategic Plan (likely to launch a community engagement season in the spring 2026)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3

Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes

Implementation in 2025-26

	AUG 2025	NOV 2025	FEB 2026	MAY 2026
A. Investing in teachers and employees: Step and 3% increase	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Employee calendar to improve daily rate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Increase in school-based funds	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Introducing a Scope and Sequence of school visits and tailored school support focused on progress toward School Board student achievement goals.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1. Provide a Toolkit of School Supports based on progress toward improving student achievement outcomes.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Introduce the Leadership Competencies of Impactful School Leaders in CCSD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

continued

3

Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes

Implementation in 2025-26

AUG 2025 NOV 2025 FEB 2026 MAY 2026

- F. Improve continuum of behavior supports to elementary school classrooms and special education
- G. Finalize and Monitor Key Performance Indicators for all Divisions

In Development in 2025-26

AUG 2025 NOV 2025 FEB 2026 MAY 2026

- A. Enhance Superintendent Leadership Academy grounded in Leadership Competencies and aligned school board accountability.
- B. Classroom Utilization study and age and condition study of facilities, campuses, and assets
- C. Finalize Standard Equipment and Furniture List for every academic space, cafeteria, and school office space.
- D. Upgrade bus routing and parent communication (bus app) system.
- E. Inform future of CHS and CHS North based on data and community feedback sessions
- F. Prepare for opening of replacement CHS in August 2026 and celebrate milestones of the final year of current CHS
- G. Complete Woodstock HS Addition (to occupy in August 2026), Complete RRHS Auxiliary gym (to occupy August 2026)
- H. Progress on Sequoyah HS athletic improvements (completed December 2026).
- I. Develop plan to digitize all documents currently stored (4,000)
- J. Evaluate an Enterprise Resource Planning (for internal business process environment).
- K. Consolidation of communication tools

4

Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices.

Implementation in 2025-26

	AUG 2025	NOV 2025	FEB 2026	MAY 2026
A. Clarity and consistency continues for appropriate attire, cell phone usage, and timely submission of student work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Improve clarity and consistency for elementary school through updated Elementary School Code of Conduct	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Stronger consequences for vaping, school threats	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Adding body cameras for School Police and updated policy guiding appropriate use	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Distributing crisis alert badge covers to limit accidental activation of crisis alert badges	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Implement a comprehensive employee celebration and retention plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Execute on Mission Critical Objectives 2025-26

1. Capital Improvements				
• Open Free Home ES (Replacement School)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Complete CMS Addition	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Complete CVHS Addition/Renovation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Complete Teasley MS driveway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Upgrade Timekeeping to Kronos 2.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Improve Capabilities and Proficiencies with Student Info System (Synergy)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Windows 11 Upgrades	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Summer Maintenance & Custodial Schedule	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Cherokee
County
School
District

Cherokee High School Transition



School Activities

- Cherokee HS Transition Committee Created
- “70 Years of Cherokee” Facebook Committee Created
- Tours of the School
- Recognition of Graduates by Decade
- Cherokee HS Winter Festival
- Legacy Item Review Protocol/Survey Underway
- Future Use of Cherokee HS Survey Underway
- PTA Brick Fundraiser Underway
- Naming Recommendation pursuant to Board Policy

District Activities

Focus Groups - - Input from Focus Groups & Survey on Future Use of Current Cherokee HS

10 Focus Groups

2,864 Participants

21 School Faculty Meetings

50 Survey Responses

Most Common Themes

- Alternative School Use
- Career Tech HS/ College and Career Academy
- Central Office Usage
- Cherokee County Government Usage
- Community Center
- Historical Designation (by the City of Canton)
- Pursue Public-Private Partnerships
- Reopen Canton ES
- Sale of Property or Portions of Property

Next Steps

1. Collection of data, including student projections, school district capacity, and county growth
2. Renovation evaluation and cost analysis
3. Feasibility study for each theme (i.e., structural costs, initiation costs, sustainability costs, infrastructure & logistics)
 - Alternative school use
 - Career Tech HS/ College and Career Academy
 - Central Office Usage
 - Cherokee County Government Usage
 - Community Center
 - Historical Designation (by the City of Canton)
 - Pursue public-private partnerships
 - Reopen Canton ES
 - Sale of Property or Portions of Property
4. Timeline



Cherokee
County
School
District

Monthly Financial Report

Work Session | 12.11.2025



Mary Elizabeth Davis, PhD
Superintendent of Schools

CHEROKEE COUNTY BOARD OF EDUCATION
Mary Elizabeth Davis PhD, Superintendent
Kenneth Owen, Chief Financial Officer

FINANCIAL REPORT
NOVEMBER 2025

General Fund

For the month ending November 30, 2025, the fifth month of the 2025-26 Fiscal Year, the School District's Operating Account (General Fund) has received \$276,292,701 in revenue (year-to-date) consisting of state funds of \$83,610,045 (30% of budget), \$191,149,040 local revenues (59% of budget), and other funds of \$1,533,616 (52% of budget). All operating expenditures of \$212,461,108 (35% of budget) are within the Board of Education's approved 2025-26 budget.

Building Fund/Ed-SPLOST Collections

The Capital Outlay Fund balance of \$105,860,838 as of November 30, 2025 reflects Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) collections, proceeds of bond sales for capital outlay purposes, and transfers from the General Fund less bond refundings, bond issuance costs, transfers of Ed-SPLOST to the Debt Service Fund and capital outlay expenses paid.

Cherokee County School District received \$5,817,903 for sales tax collections received in November 2025, for the month of October 2025, the 37th month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by \$859,343 and above cumulative projections by \$32,067,954.

Ed-SPLOST collections are accumulated within the Building Fund to be used for specified capital outlay purchases (limited pay-as-you-go) and transferred to the Debt Service Fund at the appropriate time to meet annual bond obligations (January and July). Excess Ed-SPLOST collections above projections are used to meet critical capital outlay needs and/or transferred to the Debt Service Fund as a safeguard against future negative economic conditions, assuring the School District can meet future bond payments.

Debt Service Fund

The Debt Service Fund balance as of November 30, 2025 is \$52,113,183 representing funds accumulated from Ed-SPLOST collections, collections from the 1.5 mills of property tax approved by the School Board, interest earned from investments and Invested Sinking Fund earnings. The Invested Sinking Fund is attached to the Series 2010B Bond issuance and is structured to fully pay the annual debt service on the Series 2010B bonds through August 2028. Annual Debt Service payments are made in February and August of each year, according to the Debt Service Schedule published annually in the Cherokee County School District Budget Book.

Federal/State/Competitive Grants and School Nutrition Funds

The School Nutrition Fund Balance as of November 30, 2025 is \$17,003,620 and represents the difference between revenues from all sources and all expenditures. This amount is held in reserve to cover potential funding shortfalls or unexpected expenses.

Federal, State and Competitive grant funds are annually awarded to the School District based on funding formulas (Federal Title Programs) and/or program applications (State and competitive grants). As funds are expended, reimbursements are sought from the various programs. Local funds are not intended to cover shortfalls within grant programs nor are grants intended to carry a fund balance.

**CHEROKEE COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF NOVEMBER 30, 2025**

BALANCE SHEET	GENERAL FUND	DEBT SERVICE FUND	BUILDING FUND	FED FUNDS/ SCHOOL NUTRITION	TOTAL
ASSETS					
Cash and Cash Equivalents	\$ 223,307,418	\$ 18,526,820	\$ 105,936,733	\$ 10,817,553	\$ 358,588,524
Investments	-	32,077,738	-	-	32,077,738
Receivables	724,736	1,508,625	-	6,896,912	9,130,273
Inventories	1,329,768	-	-	1,014,467	2,344,235
TOTAL ASSETS	\$ 225,361,922	\$ 52,113,183	\$ 105,936,733	\$ 18,728,932	\$ 402,140,770
LIABILITIES					
Accounts Payable	\$ 505,326	\$ -	\$ 75,895	\$ 1,019,361	\$ 1,600,582
Salaries and Benefits Payable	19,762,294	-	-	705,951	20,468,245
FUND BALANCE	205,094,302	52,113,183	105,860,838	17,003,620	380,071,943
TOTAL LIABILITIES AND FUND BALANCE	\$ 225,361,922	\$ 52,113,183	\$ 105,936,733	\$ 18,728,932	\$ 402,140,770
REVENUE AND EXPENSE					
REVENUE	\$ 276,292,701	\$ 17,460,177	\$ 26,517,891	\$ 17,526,787	\$ 337,797,556
EXPENDITURES	212,461,108	28,591,189	41,352,528	18,681,828	301,086,653
EXCESS REVENUE OVER EXPENDITURES	63,831,593	(11,131,012)	(14,834,637)	(1,155,041)	36,710,903
OTHER FINANCING SOURCES (USES)	589,100	12,472,877	(12,472,877)	-	589,100
BEGINNING FUND BALANCE	140,673,609	50,771,318	133,168,352	18,158,661	342,771,940
ENDING FUND BALANCE	\$ 205,094,302	\$ 52,113,183	\$ 105,860,838	\$ 17,003,620	\$ 380,071,943

**CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - NOVEMBER 30, 2025**

	2025-2026			
	APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	\$ 326,596,116	\$ 191,149,040		\$ 135,447,076
State Revenue	276,810,480	83,610,045		193,200,435
Federal Revenue	217,661	330,649		(112,988)
Investment Earnings	2,715,621	1,202,967		1,512,654
TOTAL REVENUE	606,339,878	276,292,701		330,047,177
EXPENDITURES				
Instructional Services	417,147,732	133,738,209	\$ 1,518,716	281,890,807
Pupil Services	29,475,078	14,560,043	14,043	14,900,992
Improvement of Instructional Services	23,956,981	11,040,766	81,901	12,834,314
Instructional Staff Training	832,126	330,497	14,600	487,029
Educational Media Services	6,583,454	2,228,602	60,419	4,294,433
General Administration	4,221,363	1,854,400	-	2,366,963
School Administration	37,429,021	15,506,822	13,080	21,909,119
Support Services-Business	4,361,108	2,197,678	24,166	2,139,264
Maintenance & Operation of Plant Services	35,785,121	14,474,794	132,367	21,177,960
School Safety and Security	4,189,555	2,249,636	198,931	1,740,988
Student Transportation Services	31,865,199	11,080,562	3,278,618	17,506,019
Support Services-Central	7,583,041	3,199,099	2,083	4,381,859
School Nutrition Program	213,618	-	-	213,618
TOTAL EXPENDITURES	603,643,397	212,461,108	5,338,924	385,843,365
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	492,803	974,100		(481,297)
Accounts Transfers Out	(2,109,217)	(385,000)		(1,724,217)
TOTAL OTHER FIN SOURCES (USES)	(1,616,414)	589,100		(2,205,514)
NET CHANGE FUND BALANCES	\$ 1,080,067	\$ 64,420,693	\$ (5,338,924)	\$ (58,001,702)

**CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - NOVEMBER 30, 2025**

	2025-2026		
	APPROVED BUDGET	YEAR TO DATE	AVAILABLE BUDGET
REVENUE			
Local Revenue	\$ 25,086,767	\$ 16,706,370	\$ 8,380,397
Investment Earnings	1,606,513	502,370	1,104,143
Miscellaneous Revenue	2,548,750	251,437	2,297,313
TOTAL REVENUE	29,242,030	17,460,177	11,781,853
EXPENDITURES			
Debt Service	60,860,650	28,591,189	32,269,461
TOTAL EXPENDITURES	60,860,650	28,591,189	32,269,461
OTHER FINANCING SOURCES (USES)			
Accounts Transfers In	26,258,758	12,472,877	13,785,881
TOTAL OTHER FIN SOURCES (USES)	26,258,758	12,472,877	13,785,881
NET CHANGE FUND BALANCES	\$ (5,359,862)	\$ 1,341,865	\$ (6,701,727)

**CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - NOVEMBER 30, 2025**

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	\$ 59,572,740	\$ 23,799,925		\$ 35,772,815
State Revenue	3,153,686	-		3,153,686
Investment Earnings	4,495,548	2,717,965		1,777,583
TOTAL REVENUE	67,221,974	26,517,891		40,704,083
EXPENDITURES				
Instructional Services	39,241,914	10,193,583	401,848	28,646,483
Support Services-Business	467,676	-	-	467,676
Facilities Acquisition and Construction Svs.	136,336,456	31,158,945	2,511,919	102,665,592
TOTAL EXPENDITURES	176,046,046	41,352,528	2,913,767	131,779,751
OTHER FINANCING SOURCES (USES)				
Bond Issuance	90,000,000	-		90,000,000
Premiums on Bonds Sold	7,830,000	-		7,830,000
Deposit with Escrow Agent	-	-		-
Accounts Transfers In	-	-		-
Accounts Transfers Out	(26,258,758)	(12,472,877)		(13,785,881)
TOTAL OTHER FIN SOURCES (USES)	71,571,242	(12,472,877)		84,044,119
NET CHANGE FUND BALANCES	\$ (37,252,830)	\$ (27,307,514)	\$ (2,913,767)	\$ (7,031,549)

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - NOVEMBER 30, 2025**

	2025-2026			
	APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	\$ 8,519,957	\$ 3,339,535		\$ 5,180,422
State Revenue	1,912,725	809,960		1,102,765
Federal Revenue	31,593,978	13,147,074		18,446,904
Investment Earnings	650,240	230,218		420,022
TOTAL REVENUE	42,676,900	17,526,787		25,150,113
EXPENDITURES				
Instructional Services	10,966,490	4,415,489	\$ 10,294	6,540,707
Pupil Services	5,447,173	2,133,527	8,721	3,304,925
Improvement of Instructional Services	783,910	228,708	-	555,202
Instructional Staff Training	2,025,555	485,499	156	1,539,900
Maintenance & Operation of Plant Services	-	-	-	-
Student Transportation Services	522,735	164,637	-	358,098
Support Services-Central	179,051	82,972	-	96,079
School Nutrition Program	24,257,392	11,170,996	1,055,624	12,030,772
TOTAL EXPENDITURES	44,182,306	18,681,828	1,074,795	24,425,683
OTHER FINANCING SOURCES (USES)				
Accounts Transfers In	1,505,406	-		1,505,406
TOTAL OTHER FIN SOURCES (USES)	1,505,406	-		1,505,406
NET CHANGE FUND BALANCES	\$ -	\$ (1,155,041)	\$ (1,074,795)	\$ 2,229,836

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH NOVEMBER 30, 2025

REPORTING MONTH	60 MONTH COLLECTION MONTH	PERIOD	PROJECTED COLLECTIONS	ACTUAL COLLECTIONS	DIFFERENCE ACTUAL AND PROJECTED COLLECTIONS
November 2022	October 2022	1	\$ 4,636,009	\$ 5,328,786	\$ 692,777
December 2022	November 2022	2	4,807,242	5,405,654	598,412
January 2023	December 2022	3	5,104,524	6,617,076	1,512,552
February 2023	January 2023	4	4,824,820	4,852,679	27,859
March 2023	February 2023	5	4,062,238	4,697,475	635,237
April 2023	March 2023	6	4,325,376	5,419,587	1,094,211
May 2023	April 2023	7	4,448,443	5,296,122	847,679
June 2023	May 2023	8	4,604,100	5,494,145	890,045
July 2023	June 2023	9	4,818,522	5,509,360	690,838
August 2023	July 2023	10	4,787,586	5,922,789	1,135,203
September 2023	August 2023	11	4,848,609	5,339,709	491,100
October 2023	September 2023	12	4,619,404	5,276,069	656,665
November 2023	October 2023	13	4,766,013	5,652,592	886,579
December 2023	November 2023	14	4,899,541	5,628,151	728,610
January 2024	December 2023	15	5,403,573	6,715,254	1,311,681
February 2024	January 2024	16	4,921,317	5,110,321	189,004
March 2024	February 2024	17	4,143,483	5,309,129	1,165,646
April 2024	March 2024	18	4,411,884	5,502,215	1,090,331
May 2024	April 2024	19	4,537,412	5,471,342	933,930
June 2024	May 2024	20	4,696,182	5,810,715	1,114,533
July 2024	June 2024	21	4,914,893	5,612,665	697,772
August 2024	July 2024	22	4,883,338	5,864,797	981,459
September 2024	August 2024	23	4,945,582	5,789,651	844,069
October 2024	September 2024	24	4,711,792	5,345,738	633,946
November 2024	October 2024	25	4,861,333	5,514,947	653,614
December 2024	November 2024	26	4,997,532	5,796,564	799,032
January 2025	December 2024	27	5,511,645	6,812,555	1,300,910
February 2025	January 2025	28	5,019,743	5,147,797	128,054
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
			<u>\$ 176,460,150</u>	<u>\$ 208,528,104</u>	<u>\$ 32,067,954</u>

2022-2027 Ed-SPLOST 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

Fiscal Year 2027 Budget Outlook

**FY2027 Budget Outlook
School Board Work Session
December 11, 2025**

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!

Budget Development Calendar of Events

PHASE I: BUDGET INPUT



Thursday, November 20, 2025 @ 5:30 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 11, 2025

Thursday, December 11, 2025 @ 5:30 PM: School Board Work Session

- Action:
 - Board Report: Revenue and Expense Forecast
 - School Board Submission and Discussion of FY2026-27 Budget Priorities

PHASE II: BUDGET DEVELOPMENT

Thursday, January 15, 2026 @ 5:30 PM: School Board Work Session

- Action:
 - Board Report: Budget Development Status Report

Thursday, February 12, 2026 @ 5:30 PM: School Board Work Session and Meeting

- Action:
 - Board Report: Budget Development Status Report

PHASE III: BUDGET SUBMISSION AND APPROVAL

Tuesday, March 17, 2026 – Budget Book Delivered to School Board Members

Thursday, March 19, 2026 @ 5:30 PM/7:00 PM: School Board Work Session and Meeting

- Action:
 - Board Report and Discussion of Superintendent's Recommended Tentative FY2026-27 Budget and Millage Rate (at School Board Work Session)
 - School Board Business Item: Table Superintendent's Recommended Tentative FY2026-27 Budget and Millage Rate (at School Board Meeting)

Thursday, April 2, 2026 @ 11:30 AM: Public Hearing 1

Thursday, April 16, 2026 @ 11:30 AM: Public Hearing 2

Thursday, April 16, 2026 @ 6:30 PM: Public Hearing 3

Thursday, April 23, 2026 @ 7:00 PM: School Board Meeting

- Action:
 - School Board Business Item: Consideration of the Superintendent's Recommended FY2026-27 Budget and Millage Rate

Federal Funding: Revenue and Expenditure Projections

Table 1

REVENUE: FEDERAL	FY2026	FY2027	Difference
State Revenue	\$ 1,166,631	\$ 1,166,631	\$ -
Federal Revenue	\$ 17,252,877	\$ 16,687,939	\$ (564,938)
TOTAL	\$ 18,419,508	\$ 17,854,570	\$ (564,938)

Table 2

EXPENDITURES: FEDERAL	FY2026	FY2027	Difference
Title I	\$ 5,649,385	\$ 5,084,447	\$ (564,938)
Title II	\$ 889,891	Unknown	
Title III	\$ 502,700	Unknown	
Title IV	\$ 446,483	Unknown	
Title VIB IDEA	\$ 8,001,896	\$ 8,001,896	\$ -
Junior ROTC	\$ 1,656,863	\$ 1,656,863	\$ -
Head Start	\$ 790,054	\$ 790,054	\$ -
Perkins	\$ 254,741	\$ 254,741	\$ -
Federal Pre School	\$ 458,935	\$ 458,935	\$ -
Lottery Pre K	\$ 1,273,966	\$ 1,273,966	\$ -
TOTAL	\$ 19,924,914	TBD	\$ (564,938)

Table 3

SUMMARY: FEDERAL	FY2026	FY2027	Difference
Revenue	\$ 18,419,508	\$ 17,854,570	\$ (564,938)
Expenditures	\$ 19,924,914	\$ 19,924,914	\$ -
TOTAL	\$ (1,505,406)	\$ (2,070,344)	\$ (564,938)

Federal Revenue and Expenses - Assumptions

- Revenue from Title I is anticipated to decrease by 10%. Impacted schools will adjust expenditures accordingly.
- U. S. Department of Education has announced the possibility that Title II, Title III and Title IV programs may be eliminated or shifted to GA DOE managed block grants. Staff is and will update the School Board and FY27 planning as additional information is confirmed.
- All other federal programs are anticipated to remain level-funded.

State Funding: Revenue and Expenditure Projections

Table 4

REVENUE: STATE	FY2026	FY2027	Difference
QBE	\$ 383,451,743	\$ 375,300,288	\$ (8,151,455)
Less Local 5 Mills	\$ (86,178,726)	\$ (84,329,587)	\$ 1,849,139
TOTAL	\$ 297,273,017	\$ 290,970,701	\$ (6,302,316)

Table 5

EXPENDITURES: STATE	FY2026	FY2027	Difference
State Health Benefit Plan (Increasing)	\$ 90,564,760	TBD	\$ -
Teacher Retirement (Increasing)	\$ 74,746,404	\$ 76,084,594	\$ (1,338,190)
TOTAL	\$ 165,311,164	TBD	\$ (1,338,190)

Table 6

SUMMARY: STATE	FY2026	FY2027	Difference
Revenue	\$ 297,273,017	\$ 290,970,701	\$ (6,302,316)
Expenditures	\$ 165,311,164	\$ -	\$ (1,338,190)
TOTAL			\$ (7,640,506)

State Revenue and Expenses - Assumptions

- Revenue is based on a decrease in total enrollment by 1,014 FTE.
- Expense for TRS is based on an announced increase from 21.91% per employee to 22.32%, beginning July 2026.
- The State has not confirmed a change in the employer portion of State Health Benefit Plan (SHBP) at this time.

Local Funding: Revenue and Expenditure Projections

Table 7

REVENUE: LOCAL	FY2026	FY2027	Difference
Property Tax Digest (4%)	\$ 272,716,567	\$ 283,625,230	\$ 10,908,663
Other Local Revenue*	\$ 9,156,324	\$ 9,268,727	\$ 112,403
Increase in TAVT	\$ 24,210,422	\$ 25,057,787	\$ 847,365
TOTAL	\$ 306,083,313	\$ 317,951,744	\$ 11,868,431

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

Table 8

EXPENDITURES: LOCAL	FY2026	FY2027	Difference
Daily Operations	\$ 46,577,849	TBD	
Honoring Salary Schedule	\$ 361,203,123	\$ 367,072,674	\$ 5,869,551
Eligible for Grants, Ed-SPLOST		TBD	
Reduce Central Office Budgets		TBD	
Reduce Redundancies		TBD	
TOTAL	\$ 407,780,972	TBD	\$ 5,869,551

Table 9

SUMMARY: LOCAL	FY2026	FY2027	Difference
Revenue	\$ 306,083,313	\$ 317,951,744	\$ 11,868,431
Expenditures	\$ 407,780,972	TBD	\$ (5,869,551)
TOTAL			\$ 5,998,880



Local Revenue and Expenses - Assumptions

- Local property tax revenue is based on a projected overall increase in the tax digest of 4%.
- Revenue from intangible taxes is estimated to increase 3% from FY2025 collections.
- Revenue from the Motor Vehicle tax is estimated to decrease 10% from FY2025 collections.
- Revenue from Real Estate transfer taxes is estimated to increase 3% from FY2025 collections.
- Revenue from Title Ad Valorem Taxes is estimated to increase 3.5% from FY2025 collections.
- Revenue from Mobile Home taxes is estimated to decrease 5% from FY2025 collections.
- The estimated expense to honor CCSD salary scales (longevity step increase) is \$5,869,551.

Summary of Federal, State, and Local Sources Projections

SUMMARY	Federal	State	Local	Total Difference
Projected Revenue	\$ (564,938)	\$ (6,302,316)	\$11,868,431	\$ 5,001,177
Projected Expenditures	\$ -	\$ (1,338,190)	\$ (5,869,551)	\$ (7,207,741)
TOTAL	\$ (564,938)	\$ (7,640,506)	\$ 5,998,880	\$ (2,206,564)

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HB845 Update

- HB845 approved by General Assembly April 2 and signed by Governor May 14
- Monthly Updates provided to School Board: April – December
- Receipt of nominations from Rep. Ridley: November 12
- Introductory call with auditor/Superintendent and staff: Friday, November 21 (day after previous School Board meeting)
- Meeting between Board Chair/Vice-Chair and Rep. Ridley: Tuesday, December 2
- Meeting with auditor and Superintendent/staff to discuss qualifications/resume, interpretation of statute, scope of work, timeline and cost estimates: Tuesday, December 2



Projects in Construction

Cherokee HS Replacement

Replacement Facility

Carroll Daniel Construction

Substantial Completion: 12.2025

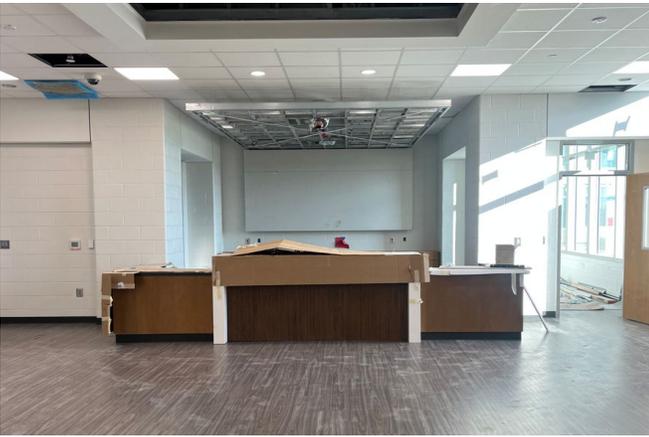
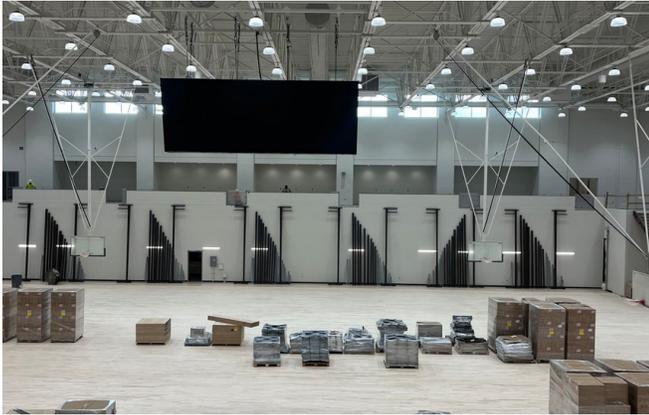
Anticipated Occupancy: 08.2026

- ADA and life safety inspections are being conducted in conjunction with fire alarm testing in the main academic building. Completion of punch list items on the first floor is underway and identification of similar items on the second and third floors is in development.
- Completion of punch list items in the CTAE building is in the final stages. ADA and life safety inspections are ongoing. Final inspections have been scheduled.
- The auditorium fixed seating and stage curtain installations have begun.
- Kitchen equipment and the casework installation are complete in the cafeteria. Kitchen hood inspections are underway.
- Above ceiling inspections continue in the main gym. The gym railing and locker installations are complete. The wood floor has been installed and is ready to be painted and sealed. The bleacher installation is progressing.
- Work at all fields continues for synthetic turf. Installation of the baseball and softball scoreboards is complete. Preparation for the track surfacing has commenced.
- Installation of the sidewalks continues, as well as sodding and tree installation for the entire campus. The courtyard concrete and parking lot striping continue. Campus signage installation has begun.



Capital Outlay Report

Work Session | 12.11.2025



Capital Outlay Report

Work Session | 12.11.2025



River Ridge HS

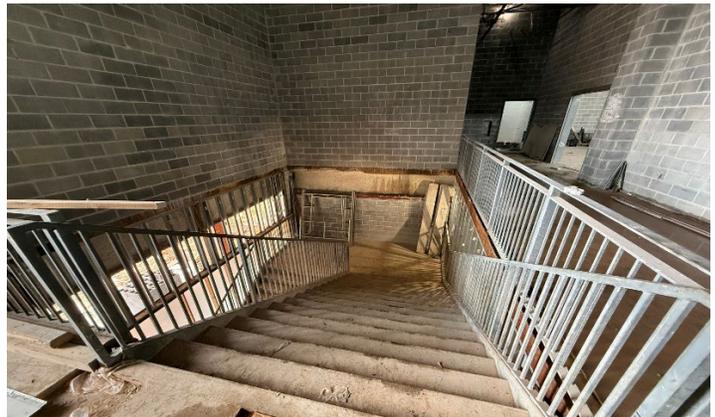
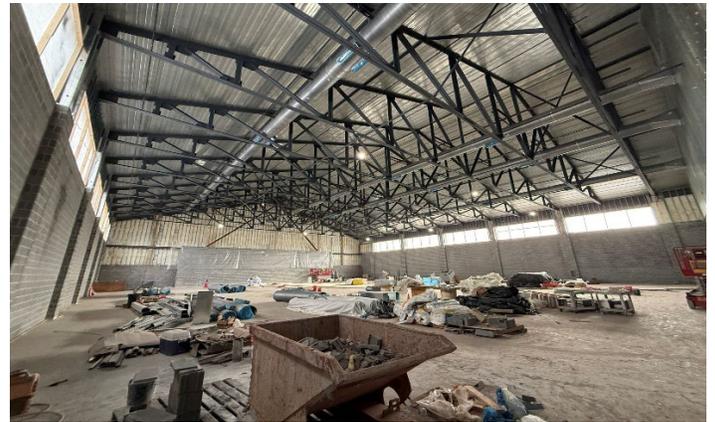
Auxiliary Gymnasium

SmithBuilt Construction Group

Substantial Completion: 04.2026

Anticipated Occupancy: 08.2026

- Installation of the roofing TPO is complete.
- Exterior brick installation is nearing completion.
- Overhead MEP, ductwork, and interior ceiling grid installation are ongoing.





Sequoyah HS

Auxiliary Gym and Facility Improvements

(Press Box & Field House)

Carroll Daniel Construction

Substantial Completion: 11.2026

Anticipated Occupancy: 01.2027

- Steel erection is complete at the auxiliary gym. Roof decking and electrical service installation are underway. Placement of the exterior masonry walls has been scheduled.
- Re-route of the sanitary sewer and the scoreboard fiber and power at the home concessions is ongoing.
- The foundation wall pour is complete, and the forms have been removed. Underground MEP activities have begun, along with the slab preparation.
- Layback and grading at the home field house are complete. Placement of the foundation is scheduled to begin.



Capital Outlay Report

Work Session | 12.11.2025



Woodstock HS

Classroom Addition

SmithBuilt Construction Group

Substantial Completion: 01.2026

Anticipated Occupancy: 08.2026

- Final state and county inspections have been scheduled for the first two weeks in December.
- Completion of punch list items is wrapping up.
- Furniture has been ordered and is scheduled for delivery and installation in late February.
- Project is on schedule for student occupancy in August 2026.

