Cherokee County School District

Work Session Meeting | 01/15/2026 – 5:30 PM

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

I. **Call to Order Work Session**

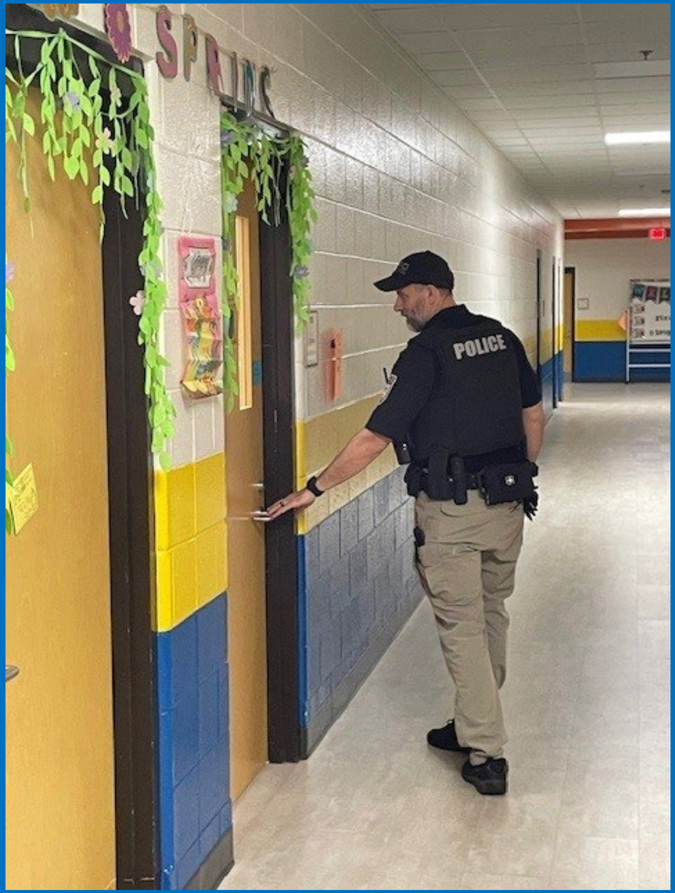
II. **Superintendent Welcome**

III. **Superintendent Reports**

1. Academics and Accountability:
   a. Semi-Annual School Safety and Security Report
   Chief Buster Cushing, Chief of Police
2. Finance:
   a. Monthly Finance Report
   Kenneth Owen, Chief Financial Officer
   b. FY2027 Budget Outlook: Revenue & Expenditure Forecast
   Kenneth Owen, Chief Financial Officer
   c. FY2025 Annual Comprehensive Financial Report (ACFR) and FY2025 Independent Audit
   Kenneth Owen, Chief Financial Officer
   d. Local Legislation HB 845 – Legislative Update
   Tyler Gwynn, Chief of Staff
   e. 2026 Legislative Update
   Tyler Gwynn, Chief of Staff
3. Capital Outlay:
   a. Monthly Capital Outlay Report
   Trey Moores, Chief Support Services Officer

IV. **Executive Session**

V. **Adjournment**



Cherokee County School District

Board Report
School Safety & Security
Chief Buster Cushing

Cherokee County School District

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 **IFAD**: **Literacy in CCSD**

Student Achievement Goals

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

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!

Cherokee County School District

Framework for Safety and Security at CCSD

We have a three-pillar approach to school safety and security—Preparation, Prevention, and Response—and every investment, process, drill, exercise, and plan is aligned to one of those three pillars.

(1) Preparation (2) Prevention (3) Response

Cherokee County School District

Community & Safety Recommendations

Next investments	No Cost Improvements
Increase the number of School Police Officers • Added 6 officers since Oct 2024 • Add 3 Security Monitors for Etowah, Cherokee, and Sequoyah this year	Bi-Annual Safety & Security Report • Safety and Security Report to the Board of Education
Expand the window security film • Complete	Continued Community/Parent Education • Monthly School Safety newsletter
Expand our camera capability • Body cameras connected to camera system during emergencies	Communication • Incident-based • Overall Awareness
Advance communications capability with public safety agencies • Installation of Bi-Directional repeaters at CHS and schools with additions	Expand crisis alert badging to additional job families • All support professionals providing direct service to a school • Custodians, support service technicians, technology, and school nutrition

Not Started   In Progress   Complete and On-Going

Cherokee County School District

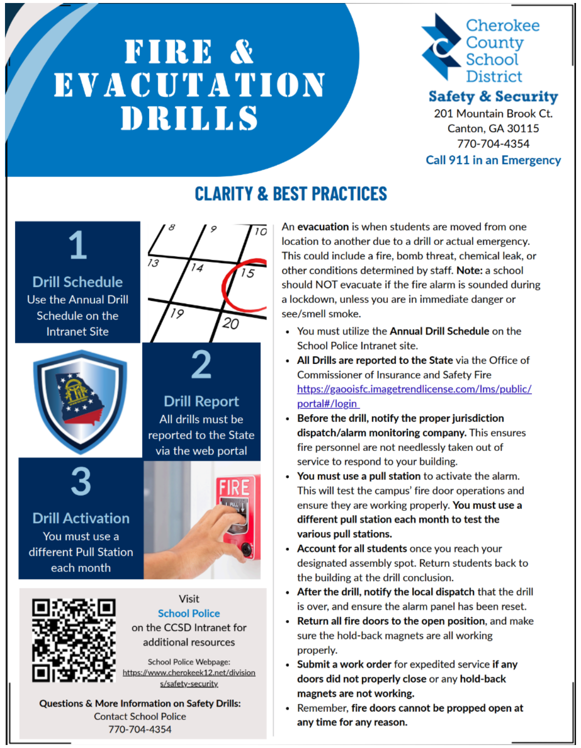
On the Horizon

Next investments	No Cost Improvements
Enhance placement of Security Monitors	Cherokee 911 MOU Evaluation
Continue to grow number of Police Officers	Stop-Arm Cameras on Buses • RFP process
Mapping of School to Public Safety • General maps available to Cherokee public safety • Detailed mapping of rooms and exterior doors	School safety and security committees • Safety recommendations • Safety plans- input
School-based communications • School-based radio repeaters • Replace emergency radios	Monitor Security Protocols- KPIs • Support leadership with actionable safety data

Not Started   In Progress   Complete and On-Going

Safety and Security – Preparation

- Fire Drills
- Severe Weather Drills
- Code Red Drills
- Code Yellow Drills
- Table-Top Exercises
- CPR training
- AED training
- Stop the Bleed training



FIRE & EVACUATION DRILLS

Cherokee County School District
Safety & Security
201 Mountain Brook Ct.
Canton, GA 30115
770-704-4354
Call 911 in an Emergency

CLARITY & BEST PRACTICES

1
Drill Schedule
Use the Annual Drill Schedule on the Intranet Site

2
Drill Report
All drills must be reported to the State via the web portal

3
Drill Activation
You must use a different Pull Station each month

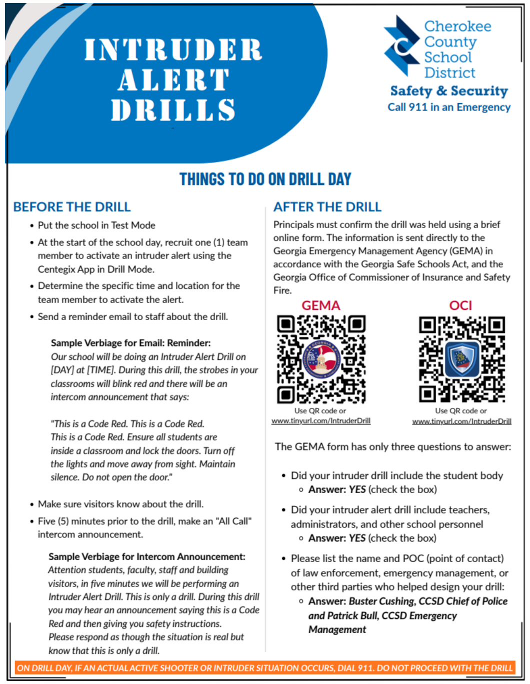
Visit
School Police
on the CCSD Intranet for additional resources

School Police Webpage:
https://www.cherokeek12.net/divisions/safety-security

Questions & More Information on Safety Drills:
Contact School Police
770-704-4354

An **evacuation** is when students are moved from one location to another due to a drill or actual emergency. This could include a fire, bomb threat, chemical leak, or other conditions determined by staff. **Note:** a school should NOT evacuate if the fire alarm is sounded during a lockdown, unless you are in immediate danger or see/smell smoke.

- You must utilize the **Annual Drill Schedule** on the School Police Intranet site.
- **All Drills are reported to the State** via the Office of Commissioner of Insurance and Safety Fire https://gaooisfc.imagetrendlicense.com/lms/public/portal#/login
- **Before the drill, notify the proper jurisdiction dispatch/alarm monitoring company.** This ensures fire personnel are not needlessly taken out of service to respond to your building.
- **You must use a pull station** to activate the alarm. This will test the campus' fire door operations and ensure they are working properly. **You must use a different pull station each month to test the various pull stations.**
- **Account for all students** once you reach your designated assembly spot. Return students back to the building at the drill conclusion.
- **After the drill, notify the local dispatch** that the drill is over, and ensure the alarm panel has been reset.
- **Return all fire doors to the open position**, and make sure the hold-back magnets are all working properly.
- **Submit a work order** for expedited service **if any doors did not properly close** or any **hold-back magnets are not working.**
- Remember, **fire doors cannot be propped open at any time for any reason.**



INTRUDER ALERT DRILLS

Cherokee County School District
Safety & Security
Call 911 in an Emergency

THINGS TO DO ON DRILL DAY

BEFORE THE DRILL

- Put the school in Test Mode
- At the start of the school day, recruit one (1) team member to activate an intruder alert using the Centegix App in Drill Mode.
- Determine the specific time and location for the team member to activate the alert.
- Send a reminder email to staff about the drill.

Sample Verbiage for Email: Reminder:
Our school will be doing an Intruder Alert Drill on [DAY] at [TIME]. During this drill, the strobes in your classrooms will blink red and there will be an intercom announcement that says:

"This is a Code Red. This is a Code Red. This is a Code Red. Ensure all students are inside a classroom and lock the doors. Turn off the lights and move away from sight. Maintain silence. Do not open the door."

- Make sure visitors know about the drill.
- Five (5) minutes prior to the drill, make an "All Call" intercom announcement.

Sample Verbiage for Intercom Announcement:
Attention students, faculty, staff and building visitors, in five minutes we will be performing an Intruder Alert Drill. This is only a drill. During this drill you may hear an announcement saying this is a Code Red and then giving you safety instructions. Please respond as though the situation is real but know that this is only a drill.

AFTER THE DRILL

Principals must confirm the drill was held using a brief online form. The information is sent directly to the Georgia Emergency Management Agency (GEMA) in accordance with the Georgia Safe Schools Act, and the Georgia Office of Commissioner of Insurance and Safety Fire.

GEMA
Use QR code or
www.tinyurl.com/IntruderDrill

OCI
Use QR code or
www.tinyurl.com/IntruderDrill

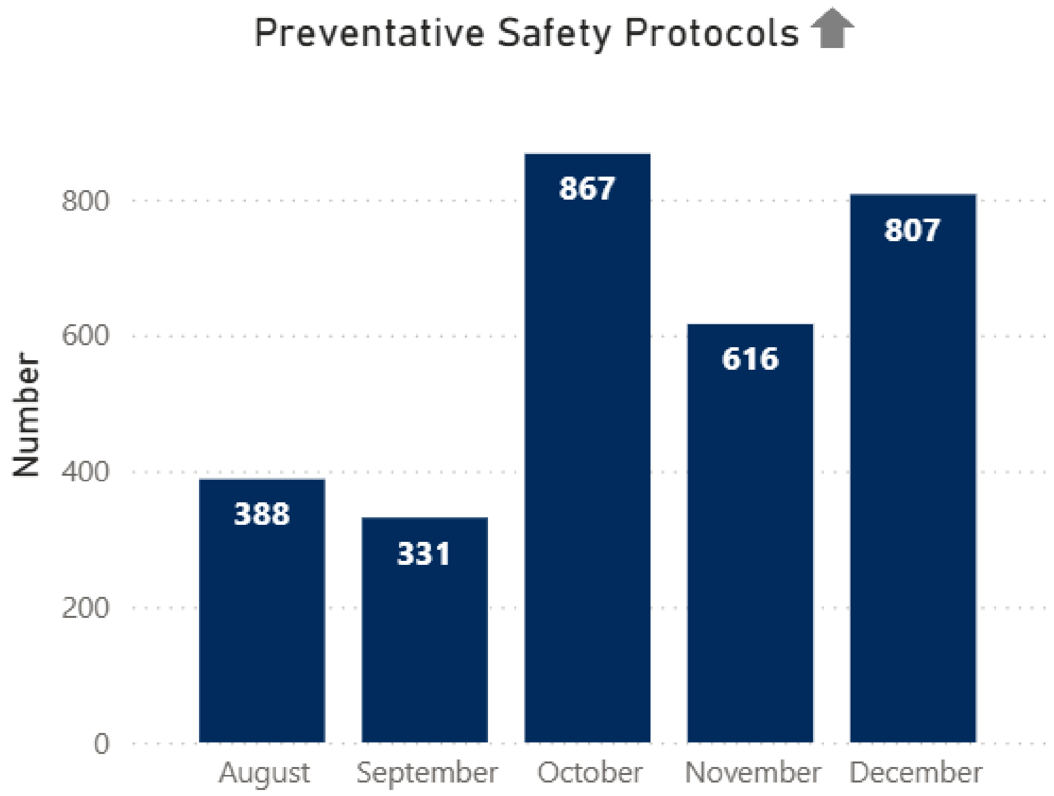
The GEMA form has only three questions to answer:

- Did your intruder drill include the student body
  - **Answer:** ***YES*** (check the box)
- Did your intruder alert drill include teachers, administrators, and other school personnel
  - **Answer:** ***YES*** (check the box)
- Please list the name and POC (point of contact) of law enforcement, emergency management, or other third parties who helped design your drill:
  - **Answer:** ***Buster Cushing, CCSD Chief of Police and Patrick Bull, CCSD Emergency Management***

ON DRILL DAY, IF AN ACTUAL ACTIVE SHOOTER OR INTRUDER SITUATION OCCURS, DIAL 911. DO NOT PROCEED WITH THE DRILL

Safety and Security – Prevention

- School Police Officers
- School safety monitors at multi-building campuses
- Access control (badge readers, entrance camera)
- Security window film
- Front entrance security vestibules
- Visitor check-in and management



Cherokee County School District

Safety and Security - Response

- School campus camera systems
- Bus cameras
- Body cameras
- Narcan & AEDs
- Alarms/Fire Alarms
- Emergency radios
- Stop the Bleed kits
- Key cards for law enforcement

Crisis Alert System

Cherokee County School District

CCSD Division of Safety and Security

SUPPORTIVE ACCOUNTABILITY GOVERNANCE MODEL

Cherokee County School District

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Cherokee County School District

Monthly Financial Report

Work Session | 01.15.2026

Mary Elizabeth Davis, PhD
Superintendent of Schools

CHEROKEE COUNTY BOARD OF EDUCATION

Mary Elizabeth Davis PhD, Superintendent
Kenneth Owen, Chief Financial Officer

FINANCIAL REPORT
DECEMBER 2025

General Fund

For the month ending December 31, 2025, the sixth month of the 2025-26 Fiscal Year, the School District's Operating Account (General Fund) has received $380,515,574 in revenue (year-to-date) consisting of state funds of $109,176,459 (39% of budget), $269,805,468 local revenues (83% of budget), and other funds of $1,533,647 (52% of budget). All operating expenditures of $261,438,749 (43% of budget) are within the Board of Education's approved 2025-26 budget.

Building Fund/Ed-SPLOST Collections

The Capital Outlay Fund balance of $101,586,194 as of December 31, 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 $6,088,901 for sales tax collections received in December 2025, for the month of November 2025, the 38th month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by $991,419 and above cumulative projections by $33,059,373.

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 December 31, 2025 is $59,236,886 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 December 31, 2025 is $17,152,158 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 DECEMBER 31, 2025

BALANCE SHEET	GENERAL FUND	DEBT SERVICE FUND	BUILDING FUND	FED FUNDS/ SCHOOL NUTRITION	TOTAL
ASSETS					
Cash and Cash Equivalents	$ 279,204,206	$ 24,291,695	$ 101,594,317	$ 9,033,743	$ 414,123,961
Investments	-	33,436,566	-	-	33,436,566
Receivables	713,673	1,508,625	-	8,622,055	10,844,353
Inventories	1,307,767	-	-	1,557,306	2,865,073
TOTAL ASSETS	$ 281,225,646	$ 59,236,886	$ 101,594,317	$ 19,213,104	$ 461,269,953
LIABILITIES					
Accounts Payable	$ 413,727	$ -	$ 8,123	$ 891,558	$ 1,313,408
Salaries and Benefits Payable	20,531,385	-	-	1,169,388	21,700,773
FUND BALANCE	260,280,534	59,236,886	101,586,194	17,152,158	438,255,772
TOTAL LIABILITIES AND FUND BALANCE	$ 281,225,646	$ 59,236,886	$ 101,594,317	$ 19,213,104	$ 461,269,953
REVENUE AND EXPENSE					
REVENUE	$ 380,515,574	$ 24,583,880	$ 32,606,791	$ 21,908,802	$ 459,615,047
EXPENDITURES	261,438,749	28,591,189	51,716,072	23,670,350	365,416,360
EXCESS REVENUE OVER EXPENDITURES	119,076,825	(4,007,309)	(19,109,281)	(1,761,548)	94,198,687
OTHER FINANCING SOURCES (USES)	530,100	12,472,877	(12,472,877)	-	530,100
BEGINNING FUND BALANCE	140,673,609	50,771,318	133,168,352	18,913,706	343,526,985
ENDING FUND BALANCE	**$ 260,280,534**	**$ 59,236,886**	**$ 101,586,194**	**$ 17,152,158**	**$ 438,255,772**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - DECEMBER 31, 2025

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 326,596,116	$ 269,805,468		$ 56,790,648
State Revenue	276,810,480	109,176,459		167,634,021
Federal Revenue	217,661	330,649		(112,988)
Investment Earnings	2,715,621	1,202,998		1,512,623
TOTAL REVENUE	**606,339,878**	**380,515,574**		**225,824,304**
EXPENDITURES				
Instructional Services	417,147,732	166,254,460	$ 1,755,695	249,137,578
Pupil Services	29,475,078	18,245,175	37,610	11,192,293
Improvement of Instructional Services	23,956,981	12,817,272	83,112	11,056,597
Instructional Staff Training	832,126	413,224	13,990	404,912
Educational Media Services	6,583,454	2,752,293	75,240	3,755,921
General Administration	4,221,363	2,196,538	20	2,024,805
School Administration	37,429,021	18,644,452	21,543	18,763,025
Support Services-Business	4,361,108	2,535,405	25,703	1,800,000
Maintenance & Operation of Plant Services	35,785,121	17,214,720	293,812	18,276,589
School Safety and Security	4,189,555	2,650,401	284,446	1,254,708
Student Transportation Services	31,865,199	13,507,050	3,012,107	15,346,042
Support Services-Central	7,583,041	4,207,757	891	3,374,393
School Nutrition Program	213,618	-	-	213,618
TOTAL EXPENDITURES	**603,643,397**	**261,438,749**	**5,604,170**	**336,600,479**
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	492,803	974,100		(481,297)
Accounts Transfers Out	(2,109,217)	(444,000)		(1,665,217)
TOTAL OTHER FIN SOURCES (USES)	**(1,616,414)**	**530,100**		**(2,146,514)**
NET CHANGE FUND BALANCES	**$ 1,080,067**	**$ 119,606,925**	**$ (5,604,170)**	**$ (112,922,689)**

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - DECEMBER 31, 2025

	2025-2026 APPROVED BUDGET	YEAR TO DATE	AVAILABLE BUDGET
REVENUE			
Local Revenue	$ 25,086,767	$ 23,731,356	$ 1,355,411
Investment Earnings	1,606,513	601,087	1,005,426
Miscellaneous Revenue	2,548,750	251,437	2,297,313
TOTAL REVENUE	**29,242,030**	**24,583,880**	**4,658,150**
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)**	**$ 8,465,568**	**$ (13,825,430)**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - DECEMBER 31, 2025

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 59,572,740	$ 29,888,826		$ 29,683,914
State Revenue	3,153,686	-		3,153,686
Investment Earnings	4,495,548	2,717,965		1,777,583
TOTAL REVENUE	**67,221,974**	**32,606,791**		**34,615,183**
EXPENDITURES				
Instructional Services	39,241,914	12,009,290	2,371,071	24,861,553
Support Services-Business	467,676	-	-	467,676
Facilities Acquisition and Construction Svs.	136,336,456	39,706,781	4,122,341	92,507,334
TOTAL EXPENDITURES	**176,046,046**	**51,716,072**	**6,493,412**	**117,836,563**
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)**	**$ (31,582,157)**	**$ (6,493,412)**	**$ 822,739**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - DECEMBER 31, 2025

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 8,519,957	$ 3,949,614		$ 4,570,343
State Revenue	1,912,725	919,299		993,426
Federal Revenue	31,593,978	16,809,671		14,784,307
Investment Earnings	650,240	230,218		420,022
TOTAL REVENUE	**42,676,900**	**21,908,802**		**20,768,098**
EXPENDITURES				
Instructional Services	10,966,490	5,523,531	$ 23,710	5,419,249
Pupil Services	5,447,173	2,668,577	36,083	2,742,513
Improvement of Instructional Services	783,910	285,070	-	498,840
Instructional Staff Training	2,025,555	642,094	159	1,383,302
Maintenance & Operation of Plant Services	-	-	-	-
Student Transportation Services	522,735	204,765	-	317,970
Support Services-Central	179,051	96,209	-	82,842
School Nutrition Program	24,257,392	14,250,104	1,117,651	8,889,637
TOTAL EXPENDITURES	**44,182,306**	**23,670,350**	**1,177,604**	**19,334,352**
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	**$ -**	**$ (1,761,548)**	**$ (1,177,604)**	**$ 2,939,152**

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH DECEMBER 31, 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
December 2025	**November 2025**	**38**	5,097,482	6,088,901	991,419
			$ 181,557,632	$ 214,617,005	$ 33,059,373

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 Update

FY2027 Budget Update
School Board Work Session
January 15, 2026

Cherokee County School District

SUPPORTIVE ACCOUNTABILITY GOVERNANCE MODEL

Cherokee County School District

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 Learning

Accountability & Support
- Superintendent Evaluation, Aligned School Goals, Intentional Support

Policy IFAD: Literacy in CCSD
Reading, Writing, & Communicating
- Phonics, Phonemic Awareness, Decoding, Fluency, Comprehension
- Spelling, Vocabulary, Print, Cursive, Keyboarding, Conventions, Grammar
- Extended Reading & Writing, Evaluate, Synthesize, Communicate

Student Achievement Goals

	READING Baseline (2024) / GOAL (2027)	ENGLISH LANGUAGE ARTS Baseline (2024) / GOAL (2027)	MATHEMATICS Baseline (2024) / GOAL (2027)
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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

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

Cherokee County School District

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)

Federal 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 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.

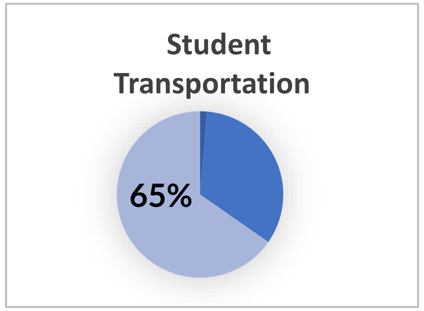
Local Assumptions:

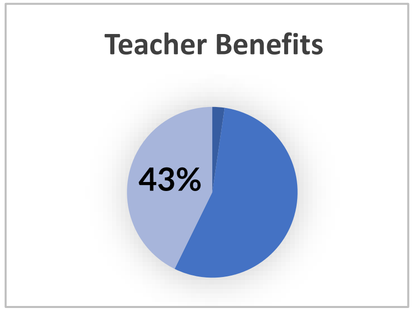
- Local property tax revenue is based on a projected overall increase in the tax digest of 4%.
- Revenue from intangible taxes is estimated to increase 3% from FY2025 collections.
- Revenue from the Motor Vehicle tax is estimated to decrease 10% from FY2025 collections.
- Revenue from Real Estate transfer 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.

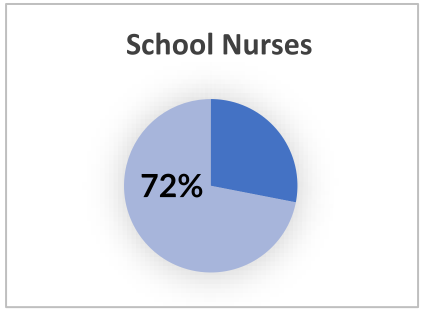
FUNDING COMPARISON: STATE VS. LOCAL

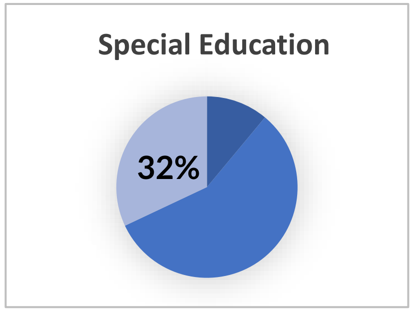
Local funds are derived primarily from property taxes and fill the gap between state formula funds for education and the actual cost of providing services to the students of Cherokee County. The table below shows a few of those gaps and the local cost of providing the services in FY25.

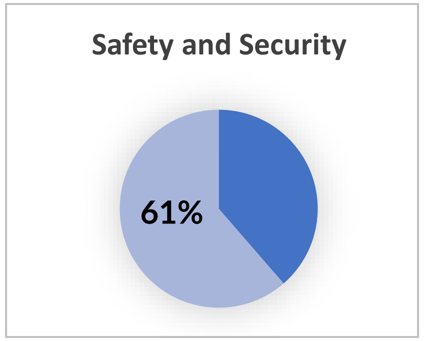
CATEGORY	FEDERAL FUNDS	STATE FUNDS	LOCAL FUNDS	TOTAL
Student Transportation	$436,775	$10,996,881	$21,533,880	$ 32,967,536
School Nurses	0	997,440	2,556,980	3,554,420
Safety and Security	0	2,398,861	3,811,989	6,210,850
Teacher Compensation	3,538,833	142,503,230	77,761,626	223,803,689
Teacher Benefits	2,776,462	65,651,930	51,035,162	119,463,554
Special Education	10,303,568	53,053,923	29,811,963	93,169,454
Technology/Hardware/Software	346,165	2,746,557	20,273,639	23,366,361
Pre-K	378,943	2,765,597	3,847,965	6,992,505
TOTALS	$ 17,780,746	$ 281,114,419	$ 210,633,204	$ 509,528,369

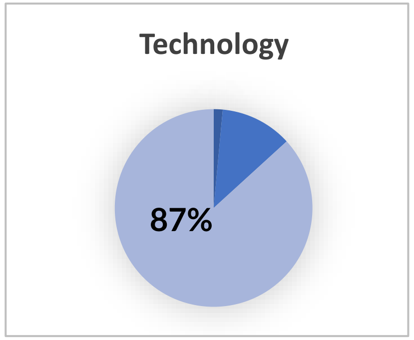


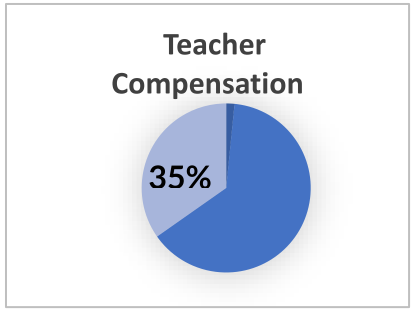


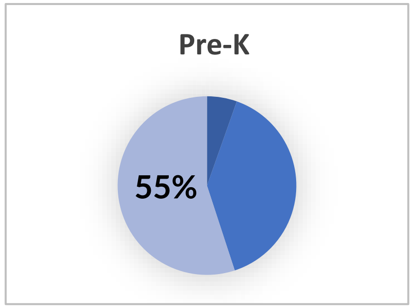












SBM Priorities

- 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
- Continue to make improvements to facilities to provide adequate safety measures for students, faculty, and staff
- Continue to support and improve upon CTAE programs and pathways which enable students to graduate ready to enter the workforce, military, or vocational education institutions
- 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 School Building Safety and Accessibility
- Enhance technology with regards to capability for state mandated online testing and security of student and employee data
- Ensure Competitive Bus Driver Compensation
- Evaluate and Reallocate Funding Toward Effective Programs to increase Access to Effective Instructional Resources
- Improve Technology Infrastructure for District Communications

Cherokee County School District

SBM Priorities

- Increase Teacher Compensation to Remain Competitive
- Invest in Bus Driver Compensation & Recruitment Infrastructure
- Maintain Full School Calendars
- Maintain Minimal Class Sizes
- Maintain or Reduce the Current Millage Rate
- 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
- Maintain the District's Strong Financial Position
- Maximize Existing Personnel Before Adding New Positions
- Police Officers are essential to our schools; Provide Competitive Compensation for Police Officers
- Prioritize School Transportation and Safety
- Provide technical resources
- Reconstitute North Cherokee facility to Canton Elementary School
- Reduce Administrative Meetings and Emphasize Instructional Time to Restore the Joy of Teaching
- Stabilize and Strengthen Our Workforce — 3-Year Teacher Pay Strategy
- Strengthen CTAE Pathways
- Support Teachers with Essential Instructional Resources
- Three-Party Surveys
- Treat all employees the same

Comparative Financial Data

District	Total Enrollment	Total Budget	Per Student Investment	GOSA 2025 Single Score (*calculated, pending release)	Per Student General Administration	General Administration Rank of 180	Starting Teacher Pay (2025)
Cherokee	42,733	$ 575,258,789	$ 13,462	87.0	$ 335	6	$ 57,693
Atlanta City	48,873	$1,270,056,789	$ 25,987	77.0	$ 1,659	167	$ 61,816
Bartow	13,939	$ 199,058,436	$ 14,281	75.2	$ 559	55	$ 52,511
Cobb	109,131	$1,627,410,228	$ 14,912	79.9	$ 704	92	$ 60,604
Forsyth	55,433	$ 667,615,960	$ 12,044	90.8	$ 441	28	$ 56,784
Fulton	87,856	$1,478,842,574	$ 16,833	88.6	$ 962	133	$ 60,506
Gwinnett	191,289	$2,555,447,112	$ 13,359	81.4	$ 769	103	$ 60,146
Pickens	3,940	$ 60,076,592	$ 15,248	71.0	$ 589	61	$ 49,100

Cherokee County School District

Comparative Financial Data

District	Total Enrollment	M&O Millage Rate	Local Revenue	Value of a Mill	Digest Value
Cherokee	42,733	16.45	$ 280,116,224	$ 17,028,342	$ 22,738,437,226
Atlanta City	48,873	20.5	$ 998,565,639	$ 48,710,519	$ 53,392,083,369
Bartow	13,939	17.43	$ 95,305,641	$ 5,467,908	$ 6,487,094,575
Cobb	109,131	18.7	$ 806,254,300	$ 43,115,203	$ 57,252,330,142
Forsyth	55,433	15.208	$ 338,879,435	$ 22,282,972	$ 27,274,049,291
Fulton	87,856	17.08	$ 843,722,554	$ 49,398,276	$ 63,106,686,995
Gwinnett	191,289	19.1	$ 1,124,627,270	$ 58,881,009	$ 69,020,362,400
Pickens	3,940	12.2	$ 27,932,444	$ 2,289,545	$ 2,441,373,435

Cherokee County School District

Comparative Financial Data

District	Total Enrollment	Digest Value	Value Exempt from School Tax	Exempt as % of Value	Senior Exemption	Exemption Revenue Difference
Cherokee	42,733	22,738,437,226	5,710,095,340	25.1%	Yes, Full @62	93,931,068
Atlanta City	48,873	53,392,083,369	4,681,564,410	8.8%	Yes, Partial @ 65 and Income Limited	95,972,070
Bartow	13,939	6,487,094,575	1,019,186,319	15.7%	Yes, Tiered Age 65-80	17,764,418
Cobb	109,131	57,252,330,142	14,137,126,953	24.7%	Yes, Full @62	264,364,274
Forsyth	55,433	27,274,049,291	4,991,077,515	18.3%	Yes, Full @ 65	75,904,307
Fulton	87,856	63,106,686,995	13,708,410,977	21.7%	Yes, Partial @ 65	234,139,659
Gwinnett	191,289	69,020,362,400	10,139,353,498	14.7%	Yes, Full @ 65	193,661,652
Pickens	3,940	2,441,373,435	151,828,827	6.2%	Yes, Partial @ 62	1,852,312

Cherokee County School District

Budget Development Calendar of Events

PHASE I: BUDGET INPUT

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Cherokee County School District

Annual Comprehensive Financial Report
School Board Work Session
January 15, 2026

Cherokee County School District

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- 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 Baseline (2024) / GOAL (2027)	ENGLISH LANGUAGE ARTS Baseline (2024) / GOAL (2027)	MATHEMATICS Baseline (2024) / GOAL (2027)
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ACFR: Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report (ACFR) is a set of financial statements for the Cherokee County School District that includes information regarding the District's finances, as prescribed by the Government Finance Officer's Association and compliant with Governmental Accounting Standards Board requirements. The ACFR is more comprehensive than annual basic financial statements and far exceeds state audit requirements; it provides a wider variety of information to help readers understand the basic financial statements. **Less than 3% of school districts nationally produce this rigorous set of financial records.** The ACFR is organized into 4 major categories:

1. **Introductory Section** – includes a transmittal (introductory) letter and additional District information

2. **Financial Section** – includes
   - Independent Auditor's report,
   - Management's Discussion and Analysis, and;
   - Basic Financial Statements and other useful financial reports

3. **Statistical Section** – includes financial trends, revenue and debt capacity, economic and demographic information and operating information for a specific period of time

4. **Compliance Section** – includes the Independent Auditor's reports on Internal Controls and Compliance for the Financial Statements and Major Federal Programs

Cherokee County School District

ACFR: 1) Independent Auditor’s Report

For Fiscal Year 2024-2025, the District’s Independent Auditor, Williamson & Co., CPA’s, audited the financial statements and provided the District with an Independent Auditor’s Report. The Independent Auditor’s Report is included in the Financial Section of the ACFR.

Summary of the Independent Auditor’s Report for FY2025:

- Williamson & Co., CPA’s issued an unqualified (or “clean”) opinion for the financial statements. An unqualified opinion means that the auditors found:
    - **No material weaknesses**
    - **No significant deficiencies**
    - **No issues of material noncompliance**
    - **No findings or questioned costs related to financial statements and/or federal awards**

<u>**This represents 12 consecutive years of clean audits for Cherokee County School District**</u>

- The report also states
    - Management’s responsibilities to the Financial Statements
    - Auditor's responsibilities to the Audit
    - Auditor’s expressed opinion for the other sections of the ACFR

Cherokee County School District

ACFR: 1) Independent Auditor’s Reports

The Independent Auditors also provide a report on the Internal Controls over the Financial Reporting as well as a report on the Compliance and Internal Controls of each Major Federal Program provided to the District. These reports are included in the Compliance Section of the ACFR.

Summary of the Internal Controls over Financial Reporting:

- The goal of this report is to provide a review on the internal controls over financial reporting when planning and performing the audit, but not for the purpose of expressing an opinion of the effectiveness of the internal controls. **The auditors reported that no deficiencies were found in internal controls that the auditors would consider material weaknesses.**

Summary of the Compliance and Internal Controls of Federal funds Reporting:

- An additional audit (Single Audit) is performed for all major federal grant funds provided to the District according to the OMB Compliance Supplement, which is a document provided by the Office of Management and Budget (an office serving the President of the United States) to help auditors verify audit clients have followed federal requirements. **The auditors expressed an opinion that the District complied, in all material respects, with the compliance requirements set in the OMB Compliance Supplement.**

Cherokee County School District

ACFR: 2) Management Discussion & Analysis

The Management Discussion and Analysis (MD&A) is an overview of the District's financial activities for the fiscal year from the management's point of view. The MD&A includes explanations for large variances from the previous year, analysis of the overall fund balances and budget turnout as of the year end, and what management expects to see in the coming year that will affect the financial outcome.

Highlights of the MD&A:

- Total Fund Balance (reserves) in all funds decreased in 2025, due to a decrease in the Debt Service Fund balance resulting from cash defeasance of the Series 2014; however, the General Fund balance increased $11.9 million due to an increase in State education formula funding, reflective of increased student enrollment, and property tax receipts.
- The increase in General Fund reserves allows the District to maintain an unassigned fund balance in the General Fund of not less than 12 to 15% of prior year general fund budgeted expenditures, which is a Board Policy goal of the District.
- Total expenses increased by $23.2 million due primarily to the application of Governmental Accounting Standards Board (GASB) Statement No. 101 relative to Compensated Absences, specifically requiring accumulated, unused sick leave to be reported as an expense.
- The school district's total Net Position (difference between total revenue and total expenses) improved by more than 32% from FY2024, meaning the overall financial strength of the school district improved significantly.

Cherokee County School District

ACFR: 3) Basic Financial Reports

Included in the Basic Financial Reports section of the ACFR are two sets of financials statements: Government-wide Statements and the Governmental Fund Statements.

The government-wide statements provide a broader view of the District's finances, while the government fund statements focus more on specific funds (General, Capital projects and Debt Service).

Government-wide Financial Statement

- Summary of primary District financial activities
- Present program revenues and their direct expenses (fees, grants)
- Revenues not classified as program revenues are presented as general revenues

Fund Financial Statements

- Summary of all District major funds
- Major funds (General, Capital, and Debt Service) displayed separately in own column
- All other funds are aggregated and combined with the General Fund

Scheduled Audits for FY26

Type of Audit	Performed By	Timeline	Status
School Nutrition Summer Feeder Program	Georgia Department of Education	Summer 2025	Completed, No Findings
Annual Comprehensive Financial Report and Independent Auditor's Report	Third-Party, Independent Auditor	December 2025	Completed, No Findings
Ed-SPLOST Report	Third-Party, Independent Auditor	December 2025	Completed, No Findings
Preliminary/Official Statement	Disclosure Counsel	January 2026	In Process
Credit Rating Reports	Moody's S&P	January 2026	In Process
Internal Audits	CCSD Internal Auditors	Change in Leadership/Bookkeeper and Random Selection	In Process
HB845 Legislative Delegation Audit Requirement	Carr, Riggs & Ingram, L.L.C.	In Development	In Development

All third-party audit results are published on the CCSD website

Cherokee County School District

Cherokee County School District

SUPERINTENDENT REPORTS

- Local Legislation HB845 – Legislative Updates
  Tyler Gwynn, Chief of Staff
  This report is currently being finalized.

SUPERINTENDENT REPORTS

2e. 2026 Legislative Update

Tyler Gwynn, Chief of Staff

2026 Legislative session to convene 01.12.2026, an update will be provided.

Projects in Construction

Cherokee HS Replacement

Replacement Facility | Substantial Completion: 02.2026
Carroll Daniel Construction | Anticipated Occupancy: 08.2026

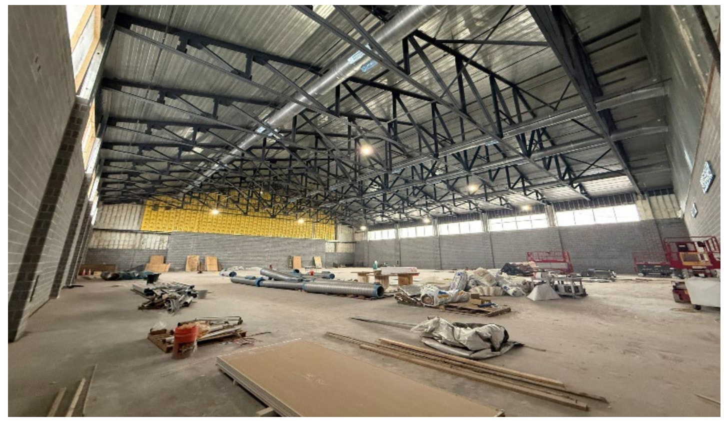
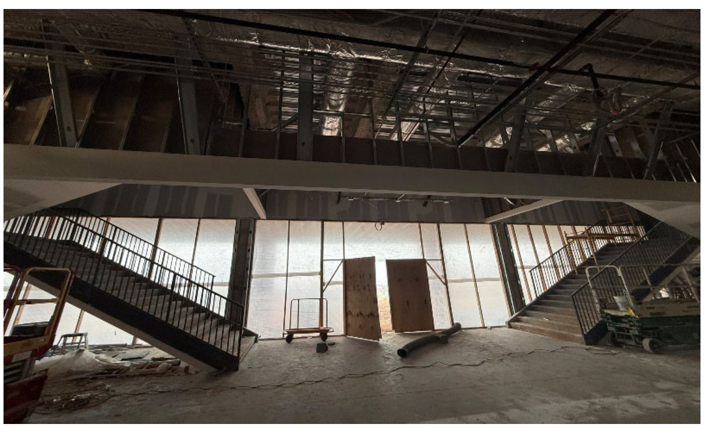
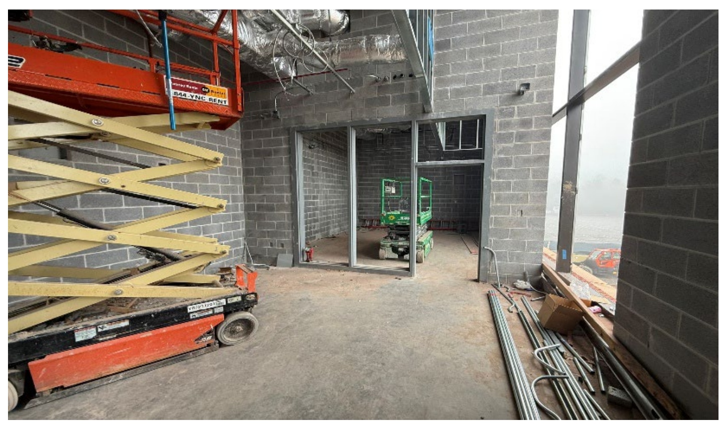
- Specialty finishes in the main gymnasium and auditorium are in progress.
- ADA and life safety inspections are underway alongside fire alarm testing across the campus.
- Identification and completion of punch list items continues.
- Final site work is nearing completion.
- Furniture orders were completed in December, with delivery and installation scheduled for early to mid-March.
- Project is on schedule for student occupancy in August 2026.

<u>River Ridge HS</u>

Auxiliary Gymnasium
SmithBuilt Construction Group

Substantial Completion: 04.2026
Anticipated Occupancy: 08.2026

- Exterior brick installation is nearing completion.
- Overhead MEP, ductwork, and interior ceiling grid installation are ongoing.
- Furniture orders were completed in December, with delivery and installation scheduled for late April, early May.
- Project is on schedule for student occupancy in August 2026.

<u>Sequoyah HS</u>
Auxiliary Gym and Facility Improvements
(Press Box & Field House)
Carroll Daniel Construction

Substantial Completion: 11.2026
Anticipated Occupancy: 01.2027

- Construction activities for the auxiliary gym continue, including the placement of exterior masonry walls, roof decking, and electrical service installation.
- Demolition of the existing home concession building has been scheduled.
- Structural steel, roof joists, and underground MEP are progressing at the visitors' concession stand
- Placement of the foundation for the home field house is underway.

Woodstock HS
Classroom Addition
SmithBuilt Construction Group

Substantial Completion: 01.2026
Anticipated Occupancy: 08.2026

- Final state and county inspections are wrapping up.
- Punch list items are nearing completion.
- Furniture has been ordered and is scheduled for delivery and installation in late February.
- Project is on schedule for student occupancy in August 2026.