

Fiscal Year 2027 Budget Update

**FY2027 Budget Update
School Board Work Session
January 15, 2026**

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 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			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

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.

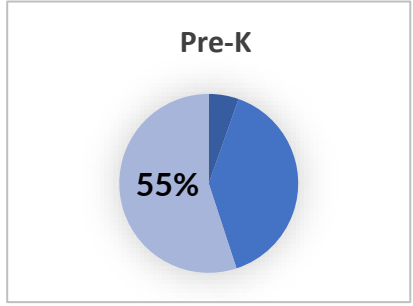
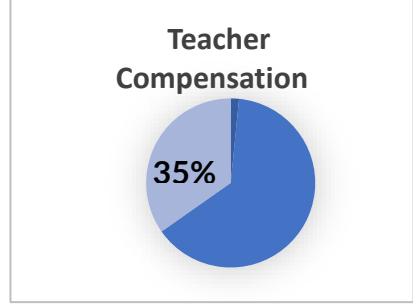
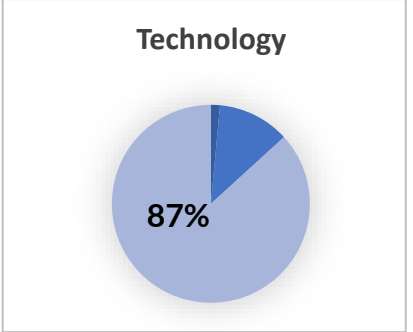
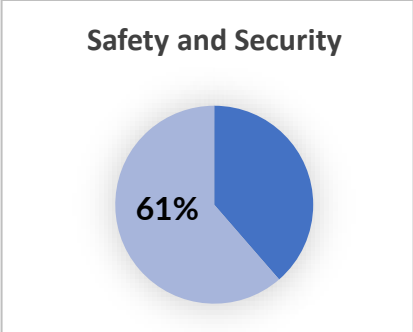
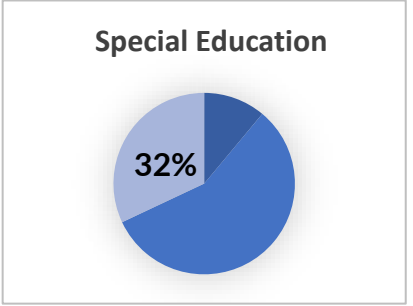
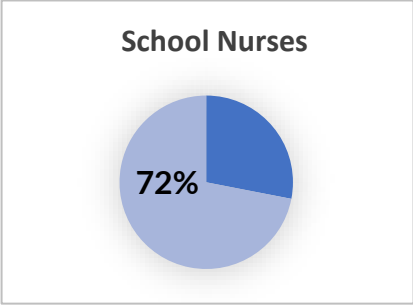
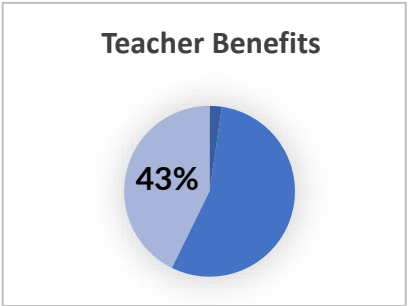
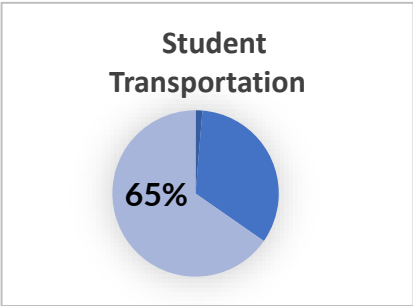
Local Assumptions:

- 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: FEDERAL, STATE & LOCAL

Local funds are derived primarily from property taxes and fill the gap between state and federal formula funds for education and the actual cost of providing a sample set of 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



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

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 Instruction Cost per Student	CCRPI Score GA State Accountability Score, 2025	Central Office Expenditure General Administration Cost per Student	Rank Size of Central Office [smallest to largest] out of 180 GA School Districts	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

Comparative Financial Data


District	Total Enrollment	M&O Millage Rate	Value of a Mill	Digest Value
Cherokee	42,733	16.45	\$ 17,028,342	\$ 22,738,437,226
Atlanta City	48,873	20.50	\$ 48,710,519	\$ 53,392,083,369
Bartow	13,939	17.43	\$ 5,467,908	\$ 6,487,094,575
Cobb	109,131	18.70	\$ 43,115,203	\$ 57,252,330,142
Forsyth	55,433	15.208	\$ 22,282,972	\$ 27,274,049,291
Fulton	87,856	17.08	\$ 49,398,276	\$ 63,106,686,995
Gwinnett	191,289	19.10	\$ 58,881,009	\$ 69,020,362,400
Pickens	3,940	12.20	\$ 2,289,545	\$ 2,441,373,435


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


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