

# 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 <sup>rd</sup> Grade	72%	78%		47%	53%		57%	65%
4 <sup>th</sup> Grade	65%	71%		47%	53%		61%	70%
5 <sup>th</sup> Grade	78%	84%		56%	62%		56%	65%
6 <sup>th</sup> Grade	63%	69%		48%	54%		44%	50%
7 <sup>th</sup> Grade	74%	78%		45%	54%		48%	60%
8 <sup>th</sup> 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)
<b>TOTAL</b>	<b>\$ 18,419,508</b>	<b>\$ 17,854,570</b>	<b>\$ (564,938)</b>

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	\$ -
<b>TOTAL</b>	<b>\$ 19,924,914</b>	<b>TBD</b>	<b>\$ (564,938)</b>

Table 3

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

# 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
<b>TOTAL</b>	<b>\$ 297,273,017</b>	<b>\$ 290,970,701</b>	<b>\$ (6,302,316)</b>

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)
<b>TOTAL</b>	<b>\$ 165,311,164</b>	<b>TBD</b>	<b>\$ (1,338,190)</b>

Table 6

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

# 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
<b>TOTAL</b>	<b>\$ 306,083,313</b>	<b>\$ 317,951,744</b>	<b>\$ 11,868,431</b>

\*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	
<b>TOTAL</b>	<b>\$ 407,780,972</b>	<b>TBD</b>	<b>\$ 5,869,551</b>

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)
<b>TOTAL</b>			<b>\$ 5,998,880</b>

# 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

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

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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