

Work Session Meeting | 02/12/2026 – 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**
 1. 2025-2026 Key Priorities 3rd Quarter Report

- III. **School Board Member Items**
 1. Third-Party Personnel Survey

- IV. **Superintendent Reports**
 1. Academics and Accountability:
 - a. School Year 2026-2027 Outlook
Dr. Debra Murdock, Chief School Leadership and Operations Officer
Dr. Josh Heath, Chief Academics and Accountability Officer
 - b. Cherokee High School Transition Planning
Tyler Gwynn, Chief of Staff
Trey Moores, Chief Support Services Officer
 2. Finance:
 - a. Monthly Finance Report
Kenneth Owen, Chief Financial Officer
 - b. FY2027 Budget Report
Kenneth Owen, Chief Financial Officer
 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.

FEBRUARY 2026



QUARTERLY REPORT #3



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 checked="" type="checkbox"/>	<input type="checkbox"/>
B. New ELA and MA resources (print and digital)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. Focus on all students reading on-grade level	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1. Expand Reading screener from K-8 to K-10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Monitor reading proficiency via screener	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
D. Expand Math screener from K-8 to K-10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
E. Starting the One-Stop Shop for teacher resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
1. Crosswalk of scope and sequence with instructional resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Exemplar lesson plans	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Video modules	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Exemplar student work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. Solicitation, selection and acquisition of SC and SS resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
B. Reviewing promotion, retention, and grading policy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
B. Employee calendar to improve daily rate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. Increase in school-based funds	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
C. Stronger consequences for vaping, school threats	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
F. Implement a comprehensive employee celebration and retention plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>
• Complete CMS Addition	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Complete CVHS Addition/Renovation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
• Complete Teasley MS driveway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Upgrade Timekeeping to Kronos 2.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Improve Capabilities and Proficiencies with Student Info System (Synergy)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Windows 11 Upgrades	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Summer Maintenance & Custodial Schedule	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



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, Targeted 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
- Accountability & Support

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!



Looking Ahead to School Year 2026 – 2027

Key Priority 1

- K-2 Reading skills progression and assessment
- K-12 Balanced Assessment System
- Reading intervention plan developed by each school
- Middle School 1:1 student devices
- Acquire a customized learning tool for reading and math intervention and enrichment



Key Priority 2

- Advance teacher and employee compensation
- New policy for grading and placement (promotion/retention)
- New policy for 1:1 student devices (Chromebook) in classroom instruction
- Third-Party personnel survey
- Develop a long-range strategic plan



Key Priority 3

- Improve clarity in ES code of conduct and behavior supports
- Consolidation of communication tools
- Update school safety maps for agency coordination as required by law
- Deploy school bus stop-arm cameras

Key Priority 4

- Publish Key Performance Indicators for district operations
- Finalize standard asset manual
- Acquire a new transportation routing software and bus locator app (18-24 months)



Looking Ahead to School Year 2026 – 2027

Mission Critical



- Complete construction and open Cherokee High School replacement
- Confirm future-use of current CHS and CHS-North
- Complete construction and open Woodstock HS classroom addition
- Relocate C3 (cybersecurity and aviation pathways) to WHS
- Complete construction and open River Ridge HS gymnasium addition
- Complete construction and open Sequoyah athletic improvements (January 2027)
- Update Enterprise Resource Platform (ERP)
- Complete HB845 internal audit requirements
- Complete long-range student enrollment projections, classroom utilization study, and age/condition study in preparation for Education-SPLOST referendum in November 2026.



Cherokee High School Transition Planning

**School Board Work Session
February 12, 2026**

SUPPORTIVE ACCOUNTABILITY GOVERNANCE MODEL

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- Policy IFAD: Literacy in CCSD**
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 - Spelling, Vocabulary, Print, Cursive, Keyboarding, Conventions, Grammar
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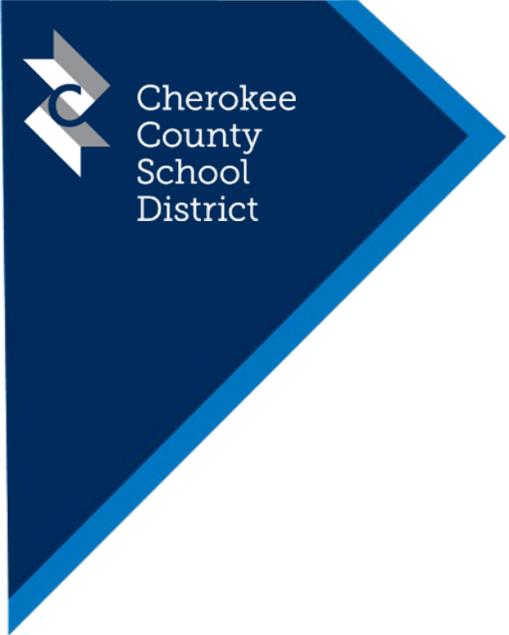
Student Achievement Goals

	READING			ENGLISH LANGUAGE ARTS			MATHEMATICS	
	Baseline (2024)	GOAL (2027)		Baseline (2024)	GOAL (2027)		Baseline (2024)	GOAL (2027)
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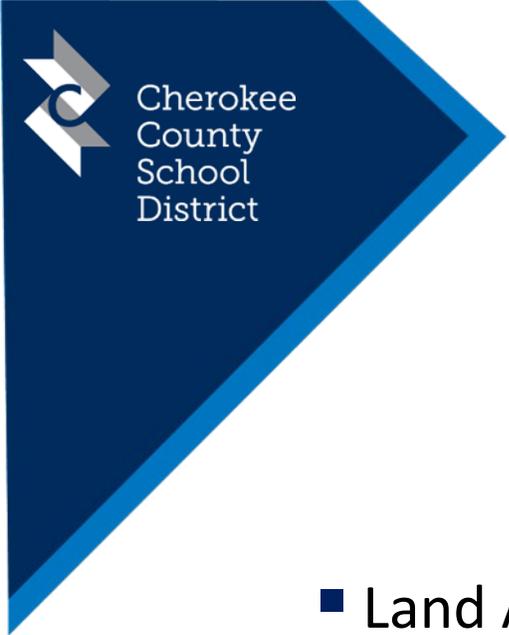
Key Priorities

1. Elevate the Excellence in academics and achievement for all students
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4. Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices

Elevate the Excellence!



Section 1:
Cherokee High School Replacement
School and Transition Planning



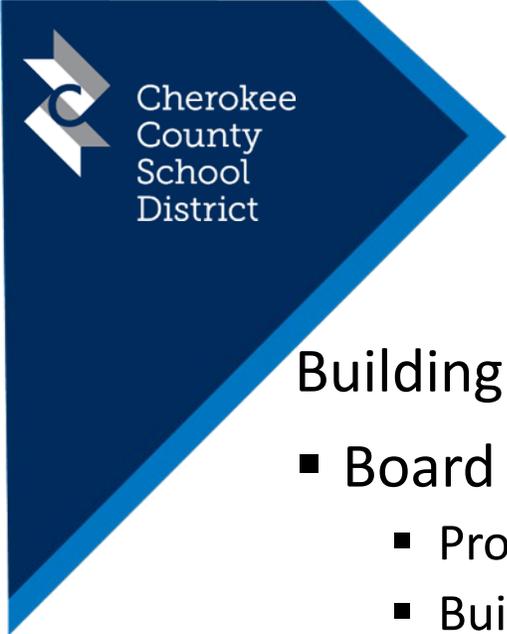
Cherokee High School Replacement Construction Update Project Schedule

- Land Acquisition December 2020
- Start of Project Design March 2021
- Groundbreaking/Site Package October 2022
- Facility Construction Start June 2023
- Certificate of Occupancy February 2026
- Teacher/Staff Occupancy June/July 2026
- Student Occupancy August 2026

Cherokee High School Replacement Construction Update

- Construction of Cherokee HS divided into site package and building package
- Board award of site package - October 2022 to NJ Wilbanks Contractor
 - Site Package Authorized Budget \$23.5M
 - Site Package Final Cost \$22.8M
 - Site package complete as scheduled





Cherokee High School Replacement Construction Update

Building Package

- Board award of building package – May 2023 to Carroll Daniel Construction
 - Project budget \$179,095,765 – project is currently within budget
 - Building package will be completed as scheduled
- State Capital Outlay Reimbursement
 - \$32,951,127 in total
 - \$28,383,176 received to date
 - Remaining 10% paid upon project completion – anticipated Fall 2026

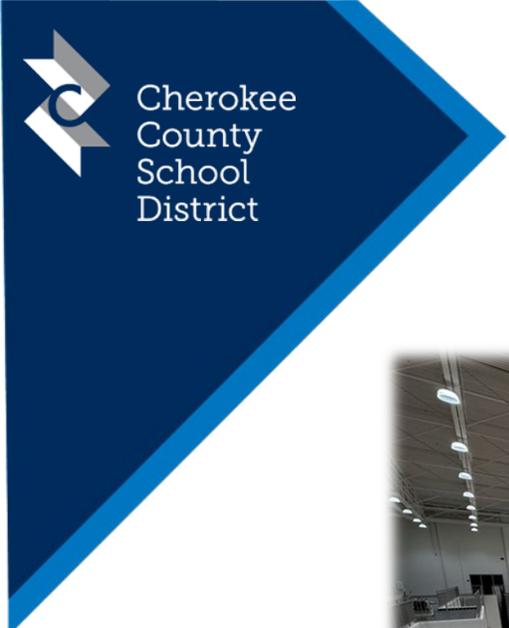




Cherokee
County
School
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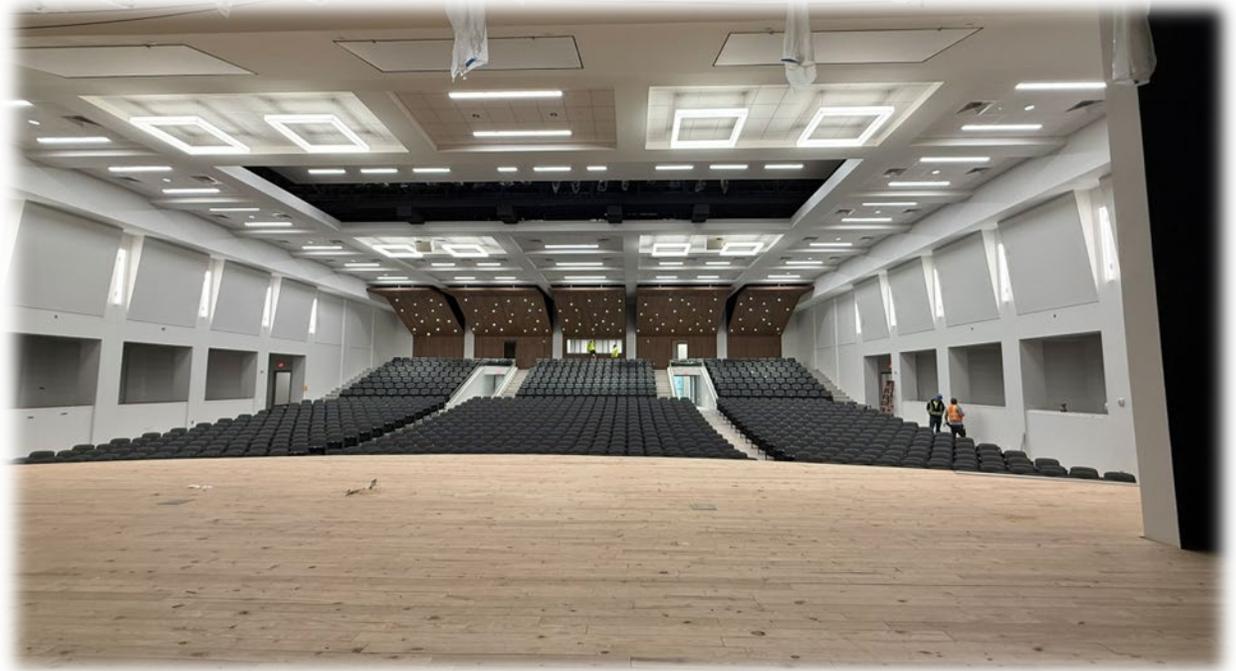
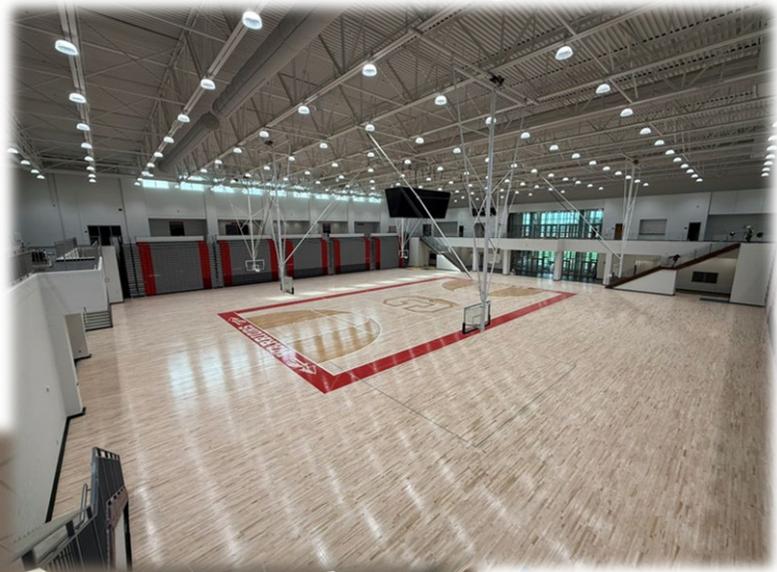
Cherokee High School Replacement Construction Update

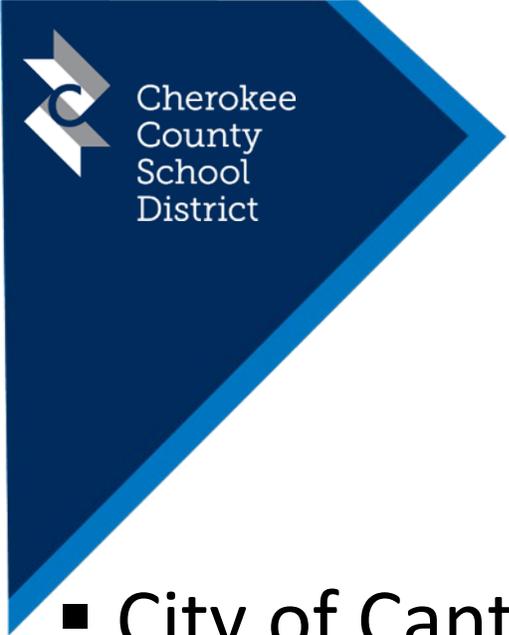




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Cherokee High School Replacement Construction Update





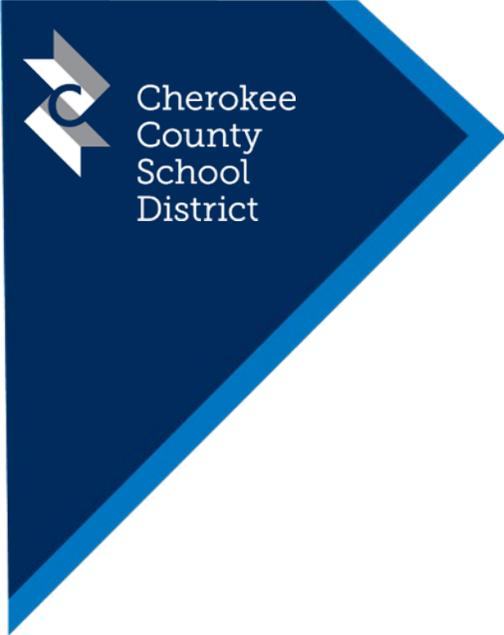
Cherokee High School Replacement Logistics – Vehicular Traffic Routing

- City of Canton Reservoir Drive Planning Study – Spring 2021
- CCSD Commissioned 3rd Party Traffic Impact Study – Winter 2025-26
- Teasley MS Drive Improvements – Summer 2025
- Campus traffic flow for bus, car rider, student parking, and employee – In development



Cherokee High School Replacement Transition to Facility

- Furniture
 - Development of furniture package with design team and Support Services staff – completed September 2025
 - Release of RFP for furniture package – October 2025
 - Award RFP – November 2025
 - Secured Purchase Orders – December 2025
 - Delivery Installation (Feb – May)
- Classroom Equipment (classroom supplies, office equipment, band equipment, athletics)
- Technology Installation
- Student and Employee Records

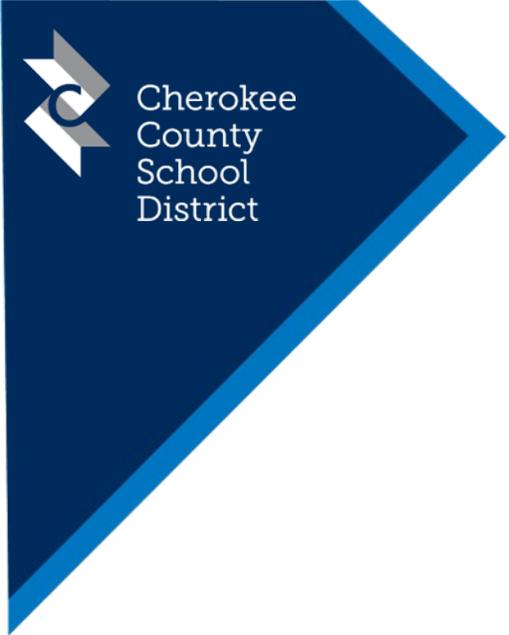


Cherokee High School Replacement Transition Timeline

Milestone	Date
Staff Preview	April 21
Ribbon Cutting and Community Open House	April 28
Relocate Administrative Staff	June 1– 5
Open for Parent Visitor/Office Operational	June 8
Relocate Athletics	June 1 – 12
Onsite Practices/Camps	June 15
Relocate Teachers	June 8 – 26
Staff Occupancy	July 8
Student Occupancy	August 3

Transition of Legacy Items

- Collection and review of all ideas for Legacy Items
- Decision Matrix to determine:
 - Items to Transfer
 - Items to Honor through Digitization
 - Items Available for Donation, Purchase
 - Surplus Process – Policy DO



Section 2: Current Cherokee High School Campus Feasibility Study

District Activities

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

10 Focus Groups

2,864 Participants

40 School Faculty Meetings

50 Survey Responses

Most Common Themes

- 1) Alternative School Use
- 2) Career Tech HS/ College and Career Academy
- 3) Central Office Usage
- 4) Cherokee County Government Usage
- 5) Community Center
- 6) Historical Designation
- 7) Pursue Public-Private Partnerships
- 8) Reopen Canton ES
- 9) Sale of Property or Portions of Property

Most Common Themes

- Each theme has been evaluated and researched for future consideration
- Next step to evaluate is based on the following criteria:
 - Positively impacts student learning & achievement
 - Addresses an identified need or mitigates an organizational risk
 - Financially acceptable & sustainable

Theme 1: Alternative School

A feasibility study explored relocating Alternative School (ACE) from Active Campus to current Cherokee High School

- Considerations:
 - ACE: 200 students
 - i-Grad: 240 virtual students
 - Transition Academy: 40 students
 - Transportation and operational logistics
 - Current capacity of CHS: 3,000
 - Renovation Cost of Current Facility

Theme 2: Career Academy

A feasibility study reviewed requirements to establish a Career Academy for the district and available to all students.

- Research:

- Currently 8,173 students in Career Pathways across 6 schools
- Current 58 students in Career Pathways at Active Academy/C3
- Similar districts with Career Academy

- Considerations:

- Facility compatibility with program space requirements
- Impact on existing CTAE programs at schools
- Renovation costs for lab space & infrastructure requirements for technology

Theme 3: Central Office Use

A feasibility study reviewed requirements to repurpose Cherokee High School for a variety of district operations, including:

- Professional Development Center
- Graduation Ceremony Venue
- District Support Functions
- Considerations:
 - Currently utilize Keeter Road & ESF for professional development
 - Currently partner for graduation ceremonies
 - CHS Auditorium: 1,000 seats
 - Current graduation site: 7,000 seats
 - Parking capacity

Theme 4: Cherokee Government Use

A feasibility study explored examples of School District – Government Partnerships

- Research:
 - Examples:
 - Atlanta Public Schools – long-term leases for housing
 - Hickory Flat Gym – long-term lease with Cherokee County Board of Commissioners
- Considerations:
 - Renovation requirements and costs
 - Shared Operational costs
 - Staff, Personnel and Management costs

Theme 5: Community Center

A feasibility study explored redeveloping the buildings into a community center

- Research:
 - Multi-service public facility use
 - Lease options
 - Example:
 - County partnership for recreation centers
 - Renovation costs
 - Staffing & personnel costs
- Considerations:
 - Expanded community services
 - Shared operational responsibility

Theme 6: Historical Designation

A feasibility study designating the land/or buildings as a Federal or State historical site

- Considerations:
 - Renovations must comply with Historical Registry standards

Theme 7: Public-Private Partnership

A feasibility study explored CCSD could enter into partnerships with private industries.

- Research:

- The partnership would dictate the direction of the types of development; examples include
 - Long-term Lease agreements
 - Long-term tax benefits
 - Housing options
 - History centers/ Museums
 - Athletics & Performing Arts

- Considerations:

- Potential revenue via lease, sale, or mixed-use development
- Renovation & modification costs along with routine maintenance & operations

Theme 8: Reopen Canton ES

- A feasibility study reviewed the requirements of converting CHS North into an elementary school. Evaluating the current and long-term district need for an elementary school.
- Considerations:
 - Long-range student projections and current facility utilization under review
 - Renovation and Modification
 - Attendance Lines Design

Theme 9: Sale of Facility & Property

A feasibility study reviewed if future use of CHS Main & CHS North are not considered for district operations, what steps are necessary to transfer ownership & sell.

- Appraisal Estimates currently under evaluation
- Considerations:
 - Appraisal as a site and multiple parcels

Evaluation Criteria for Each Theme

Theme	Positively Impacts Learning	Addresses an Identified Need	Financially Acceptable and Sustainable
1) Alternative School			
2) Career Academy			
3) Central Office			
4) Cherokee County Gov't			
5) Community Center			
6) Historical Designation			
7) Public-Private Partnership			
8) Reopen Canton ES			
9) Sale of Property			

Cherokee High School Transition Planning

**School Board Work Session
February 12, 2026**



Cherokee
County
School
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Monthly Financial Report

Work Session | 02.12.2026



Mary Elizabeth Davis, PhD
Superintendent of Schools

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

FINANCIAL REPORT
JANUARY 2026

General Fund

For the month ending January 31, 2026, the seventh month of the 2025-26 Fiscal Year, the School District's Operating Account (General Fund) has received \$415,799,213 in revenue (year-to-date) consisting of state funds of \$135,021,441 (49% of budget), \$278,630,017 local revenues (85% of budget), and other funds of \$2,147,754 (73% of budget). All operating expenditures of \$309,643,699 (51% of budget) are within the Board of Education's approved 2025-26 budget.

Building Fund/Ed-SPLOST Collections

The Capital Outlay Fund balance of \$80,892,082 as of January 31, 2026 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 \$7,122,430 for sales tax collections received in January 2026, for the month of December 2025, the 39th month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by \$1,500,552 and above cumulative projections by \$34,559,925.

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 January 31, 2026 is \$47,457,647 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 January 31, 2026 is \$17,244,232 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 JANUARY 31, 2026**

BALANCE SHEET	GENERAL FUND	DEBT SERVICE FUND	BUILDING FUND	FED FUNDS/ SCHOOL NUTRITION	TOTAL
ASSETS					
Cash and Cash Equivalents	\$ 265,191,183	\$ 5,797,881	\$ 80,892,082	\$ 11,591,167	\$ 363,472,313
Investments	-	40,151,141	-	-	40,151,141
Receivables	1,072,751	1,508,625	-	5,266,303	7,847,679
Inventories	1,333,490	-	-	1,673,551	3,007,041
TOTAL ASSETS	\$ 267,597,424	\$ 47,457,647	\$ 80,892,082	\$ 18,531,021	\$ 414,478,174
LIABILITIES					
Accounts Payable	\$ 166,692	\$ -	\$ -	\$ 1,160,036	\$ 1,326,728
Salaries and Benefits Payable	20,178,509	-	-	1,126,753	21,305,262
FUND BALANCE	247,252,223	47,457,647	80,892,082	17,244,232	392,846,184
TOTAL LIABILITIES AND FUND BALANCE	\$ 267,597,424	\$ 47,457,647	\$ 80,892,082	\$ 19,531,021	\$ 415,478,174
REVENUE AND EXPENSE					
REVENUE	\$ 415,799,213	\$ 25,354,707	\$ 40,236,657	\$ 24,897,877	\$ 506,288,454
EXPENDITURES	309,643,699	54,927,136	67,116,009	26,952,978	458,639,822
EXCESS REVENUE OVER EXPENDITURES	106,155,514	(29,572,429)	(26,879,352)	(2,055,101)	47,648,632
OTHER FINANCING SOURCES (USES)	423,100	26,258,758	(26,258,758)	-	423,100
BEGINNING FUND BALANCE	140,673,609	50,771,318	134,030,192	19,299,333	344,774,452
ENDING FUND BALANCE	\$ 247,252,223	\$ 47,457,647	\$ 80,892,082	\$ 17,244,232	\$ 392,846,184

**CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - JANUARY 31, 2026**

	2025-2026			
	APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	\$ 326,596,116	\$ 278,630,017		\$ 47,966,099
State Revenue	276,810,480	135,021,441		141,789,039
Federal Revenue	217,661	330,649		(112,988)
Investment Earnings	2,715,621	1,817,105		898,516
TOTAL REVENUE	606,339,878	415,799,213		190,540,665
EXPENDITURES				
Instructional Services	417,147,732	198,526,800	\$ 1,559,005	217,061,927
Pupil Services	29,475,078	21,879,103	17,310	7,578,665
Improvement of Instructional Services	23,956,981	14,518,092	255,252	9,183,637
Instructional Staff Training	832,126	446,135	7,677	378,314
Educational Media Services	6,583,454	3,284,828	70,260	3,228,366
General Administration	4,221,363	2,524,983	-	1,696,380
School Administration	37,429,021	21,805,313	21,998	15,601,710
Support Services-Business	4,361,108	2,928,934	22,063	1,410,111
Maintenance & Operation of Plant Services	35,785,121	20,270,615	119,658	15,394,849
School Safety and Security	4,189,555	3,044,570	279,760	865,225
Student Transportation Services	31,865,199	15,768,473	2,903,293	13,193,434
Support Services-Central	7,583,041	4,645,855	22,306	2,914,880
School Nutrition Program	213,618	-	-	213,618
TOTAL EXPENDITURES	603,643,397	309,643,699	5,278,581	288,721,116
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	492,803	974,100		(481,297)
Accounts Transfers Out	(2,109,217)	(551,000)		(1,558,217)
TOTAL OTHER FIN SOURCES (USES)	(1,616,414)	423,100		(2,039,514)
NET CHANGE FUND BALANCES	\$ 1,080,067	\$ 106,578,614	\$ (5,278,581)	\$ (100,219,966)

**CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - JANUARY 31, 2026**

	2025-2026		
	APPROVED BUDGET	YEAR TO DATE	AVAILABLE BUDGET
REVENUE			
Local Revenue	\$ 25,086,767	\$ 24,346,798	\$ 739,969
Investment Earnings	1,606,513	756,472	850,041
Miscellaneous Revenue	2,548,750	251,437	2,297,313
TOTAL REVENUE	29,242,030	25,354,707	3,887,323
EXPENDITURES			
Debt Service	60,860,650	54,927,136	5,933,514
TOTAL EXPENDITURES	60,860,650	54,927,136	5,933,514
OTHER FINANCING SOURCES (USES)			
Accounts Transfers In	26,258,758	26,258,758	-
TOTAL OTHER FIN SOURCES (USES)	26,258,758	26,258,758	-
NET CHANGE FUND BALANCES	\$ (5,359,862)	\$ (3,313,671)	\$ (2,046,191)

**CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - JANUARY 31, 2026**

	2025-2026			
	APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	\$ 59,572,740	\$ 37,041,533		\$ 22,531,207
State Revenue	3,153,686	-		3,153,686
Investment Earnings	4,495,548	3,195,124		1,300,424
TOTAL REVENUE	67,221,974	40,236,657		26,985,317
EXPENDITURES				
Instructional Services	39,241,914	14,624,786	2,631,435	21,985,693
Support Services-Business	467,676	-	-	467,676
Facilities Acquisition and Construction Svs.	136,336,456	52,491,223	4,203,577	79,641,656
TOTAL EXPENDITURES	176,046,046	67,116,009	6,835,012	102,095,025
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)	(26,258,758)		-
TOTAL OTHER FIN SOURCES (USES)	71,571,242	(26,258,758)		97,830,000
NET CHANGE FUND BALANCES	\$ (37,252,830)	\$ (53,138,110)	\$ (6,835,012)	\$ 22,720,292

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - JANUARY 31, 2026**

	2025-2026			
	APPROVED	YEAR	ENCUMBRANCES	AVAILABLE
	BUDGET	TO DATE		BUDGET
REVENUE				
Local Revenue	\$ 8,519,957	\$ 4,747,091		\$ 3,772,866
State Revenue	1,912,725	1,221,467		691,258
Federal Revenue	31,593,978	18,659,451		12,934,527
Investment Earnings	650,240	269,867		380,373
TOTAL REVENUE	42,676,900	24,897,877		17,779,023
EXPENDITURES				
Instructional Services	10,966,490	6,598,346	\$ 35,812	4,332,332
Pupil Services	5,447,173	3,283,467	12,940	2,150,766
Improvement of Instructional Services	783,910	331,749	-	452,161
Instructional Staff Training	2,025,555	747,429	12,036	1,266,090
Maintenance & Operation of Plant Services	-	-	-	-
Student Transportation Services	522,735	233,767	56	288,912
Support Services-Central	179,051	105,766	-	73,285
School Nutrition Program	24,257,392	15,652,455	1,112,146	7,492,790
TOTAL EXPENDITURES	44,182,306	26,952,978	1,172,991	16,056,337
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	\$ -	\$ (2,055,102)	\$ (1,172,991)	\$ 3,228,093

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH JANUARY 31, 2026

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
January 2026	December 2025	39	5,621,878	7,122,430	1,500,552
			<u>\$ 187,179,510</u>	<u>\$ 221,739,435</u>	<u>\$ 34,559,925</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 Update

**FY2027 Budget Update
School Board Work Session
February 12, 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

District	Total Enrollment	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	\$ 13,462	87.0	\$ 335	6	\$ 57,693
Atlanta City	48,873	\$ 25,987	77.0	\$ 1,659	167	\$ 61,816
Bartow	13,939	\$ 14,281	75.2	\$ 559	55	\$ 52,511
Cobb	109,131	\$ 14,912	79.9	\$ 704	92	\$ 60,604
Forsyth	55,433	\$ 12,044	90.8	\$ 441	28	\$ 56,784
Fulton	87,856	\$ 16,833	88.6	\$ 962	133	\$ 60,506
Gwinnett	191,289	\$ 13,359	81.4	\$ 769	103	\$ 60,146
Pickens	3,940	\$ 15,248	71.0	\$ 589	61	\$ 49,100

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

District	Exempt as % of Value	Senior Exemption	Exemption Revenue Difference
Cherokee	25.1%	Yes, Full @62	\$ 93,931,068
Atlanta City	8.8%	Yes, Partial @ 65 and Income Limited	\$ 95,972,070
Bartow	15.7%	Yes, Tiered Age 65-80	\$ 17,764,418
Cobb	24.7%	Yes, Full @62	\$ 264,364,274
Forsyth	18.3%	Yes, Full @65	\$ 75,904,307
Fulton	21.7%	Yes, Partial @65	\$ 234,139,659
Gwinnett	14.7%	Yes, Full @65	\$ 193,661,652
Pickens	6.2%	Yes, Partial @62	\$ 1,852,312

Summary of Federal, State, and Local Sources Projections

Table 1. Summary	Federal	State	Local	Total
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)

Assumptions of Federal, State, and Local Sources Projections

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.

Recommended Investments & Required Expenditures: FY2027

Table 2. FY27 Recommended Investments & Required Expenditures	FY26	FY27	Difference
Honoring Salary Schedule (Step Increases for Eligible Employees)*	\$ 355,927,688	\$361,797,239	\$ 5,869,551
Increase Employer Share of TRS (21.91% to 22.32%)*	\$ 74,746,404	\$ 76,166,586	\$ 1,420,182
Increase Employer Share for State Health Benefit (\$1,885 to \$2,028/mo)*	\$ 90,564,760	\$ 97,447,682	\$ 6,882,922
Invest in Competitive Compensation for Eligible Employees (+3%)	\$ 361,797,239	\$ 372,651,156	\$ 10,853,917
Increase School-Based Allotments (2 SLPs, 3 TSAs, 4 Custodians, 1 OT, 1 DHH)		\$ 1,245,087	\$ 1,245,087
Cybersecurity Improvements		\$ 500,000	\$ 500,000
Technology Infrastructure Improvements for Middle School 1:1		\$ 500,000	\$ 500,000
Inflation of Goods and Services (Custodial Supplies, Waste Management, Pest Control)		\$ 1,140,000	\$ 1,140,000
Internal Auditor (HB845)*		\$ 718,000	\$ 718,000
Third-Party Personnel Survey		\$ 138,000	\$ 138,000
Elimination of Federal Grants*		\$ 138,000	\$ 138,000
Total			\$ 29,405,659

Recommended Reductions: FY2027

Table 3. Recommended Reductions	FY26	FY27
Daily Operations	(\$1,710,208)	(\$6,500,000)
Reduce Redundancies	(\$1,263,892)	(\$1,000,000)
Eligible for Grants	(\$9,132,960)	(\$2,000,000)
Central Office Reductions	(\$2,453,566)	(\$2,500,000)
Total	(\$14,560,626)	(\$12,000,000)

Actions Required:

- Right-Sizing Personnel and Allocating School-Based Funds to Reflect 1,200 Fewer Students
- Utilizing New Revenues from Stop Arm Cameras and Governor’s Safety and Security Grant to Improve Enhancements in School Police
- Moved Some Eligible Expenses from General Fund to Ed-SPLOST
- Adjust the Amount Required from Reserves/Fund Balance to Balance

Summary: FY2027 Budget

Table 4. Summary	Total
Projected New Revenue [Table 1]	\$5,001,177
Recommended Investments [Table 2]	(\$14,515,004)
Required Expenditures [TRS, SHBP, HB845] [Table 2]	(\$14,890,655)
District Reductions [Table 3]	\$12,000,000
Investment in General Operating Budget from Reserves	\$12,404,482
Total	0

Investment from Reserves/Fund Balance is anticipated to bring the ending FY27 General Fund Balance to approximately 3 months of operating expenses (from the current 3.5 months), which is aligned with expectations of similarly rated (AA2/AA+) school districts by the major credit rating agencies Moody's and S&P.

*Total is with Legislative Requirement deducted from Table 2



Next Steps: FY2027 Budget

1. Evaluate District Requirements/Positions
2. Evaluate Legislative Requirements
 - Reading Specialist per school
 - Weapons detection per entrance
 - Cell Phone Elimination in HS
 - Property and Income Tax Adjustments
3. Finalize Service Contracts
4. Monitor Tax Digest and Coordinate with Tax Assessor

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



Projects in Construction

Cherokee HS Replacement

Replacement Facility

Carroll Daniel Construction

Substantial Completion: 02.2026

Anticipated Occupancy: 08.2026

- ADA and life safety inspections continue alongside fire alarm testing across the campus.
- Identification and completion of punch list items are advancing.
- Furniture orders were completed in December, with delivery and installation scheduled for early to mid-March.
- Transition meetings with district staff and the school administration and staff are underway.
- Project is on schedule for student occupancy in August 2026.



Capital Outlay Report

Work Session | 02.12.2026



River Ridge HS

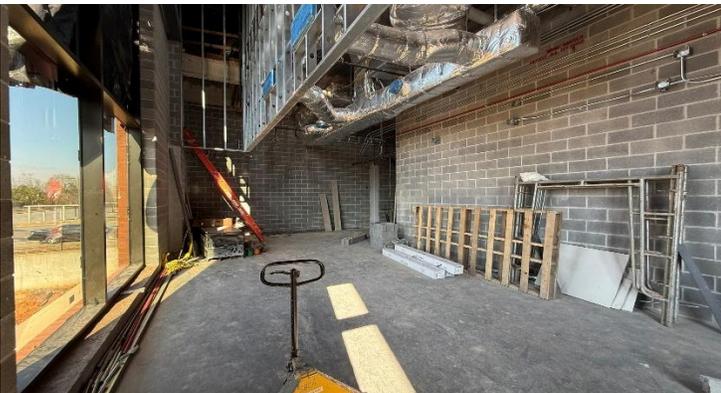
Auxiliary Gymnasium

SmithBuilt Construction Group

Substantial Completion: 04.2026

Anticipated Occupancy: 08.2026

- Exterior brick installation is complete, and the installation of the metal wall panels is underway.
- Overhead MEP, ductwork, and interior ceiling grid installation are nearing completion.
- Initial start-up of the roof top units (RTUs) is underway to begin climatization of the building.
- 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.





Sequoyah HS

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 interior masonry walls and installation of overhead electrical service.
- Demolition of the existing home concession building has been completed.
- At the visitor's concessions, placement of the exterior and interior masonry walls is underway, and the electrical service and roof curb installation have begun.
- Placement of the foundation wall and installation of the sleeve for the underground electrical service at the home field house are underway.





Woodstock HS

Classroom Addition

SmithBuilt Construction Group

Substantial Completion: 01.2026

Anticipated Occupancy: 08.2026

- The general contractor has secured the certificate of occupancy.
- This project is 99% complete, apart from completion of the remaining punch list items and receipt of all closeout and warranty documentation.
- Furniture has been ordered and is scheduled for delivery and installation in late February.
- Project is on schedule for student occupancy in August 2026.

