

# 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 <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

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
<b>Total</b>			<b>\$ 29,405,659</b>

# 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)
<b>Total</b>	<b>(\$14,560,626)</b>	<b>(\$12,000,000)</b>

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

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