

Work Session Meeting | 03/19/2026 – 5:30 PM

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

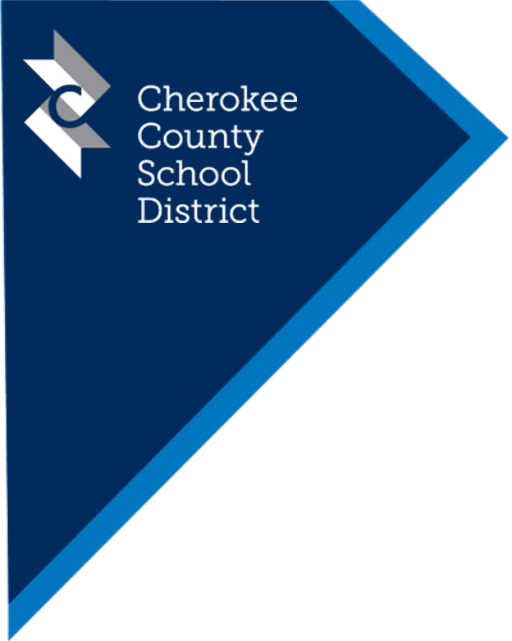
- I. **Call to Order Work Session**

- II. **Superintendent Welcome**

- III. **School Board Member Items**
 1. School Board Training Update
 2. [Third-Party Personnel Survey Results](#)

- IV. **Superintendent Reports**
 1. Academics and Accountability:
 - a. Cherokee High School Transition Planning
Tyler Gwynn, Chief of Staff
Trey Moores, Chief Support Services Officer
 - b. Developing a Long-Range Strategic Plan Update
Barbara Jacoby, Chief Communications Officer
 2. Finance:
 - a. Monthly Finance Report
Kenneth Owen, Chief Financial Officer
 - b. FY2027 Budget Update
Kenneth Owen, Chief Financial Officer
 3. Capital Outlay:
 - a. Monthly Capital Outlay Report
Trey Moores, Chief Support Services Officer

- V. **Adjournment**



Cherokee High School Transition Planning March 19, 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) |
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| 4 th Grade | 65% | 71% | | 47% | 53% | | 61% | 70% |
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| 6 th Grade | 63% | 69% | | 48% | 54% | | 44% | 50% |
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| 8 th Grade | 75% | 81% | | 48% | 54% | | 51% | 59% |
| High School | 80% | 86% | | 56% | 62% | | 49% | 55% |

Key Priorities

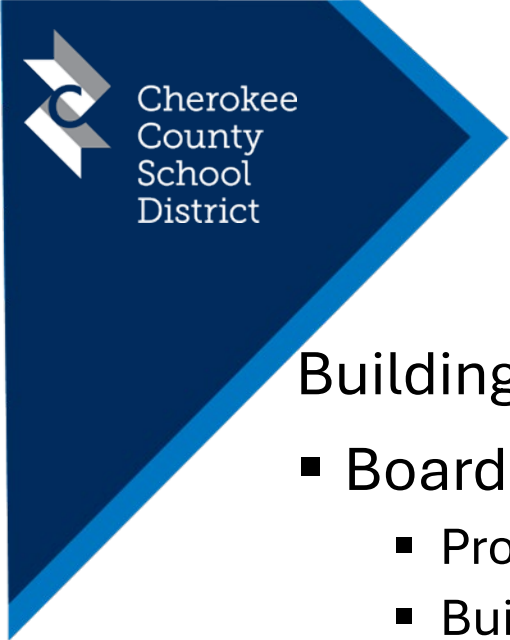
1. Elevate the Excellence in academics and achievement for all students
2. Elevate the Excellence in effective School Board-Superintendent Governance
3. Elevate the Excellence in the district's coordination of goals, systems, and processes
4. Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices

Elevate the Excellence!

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



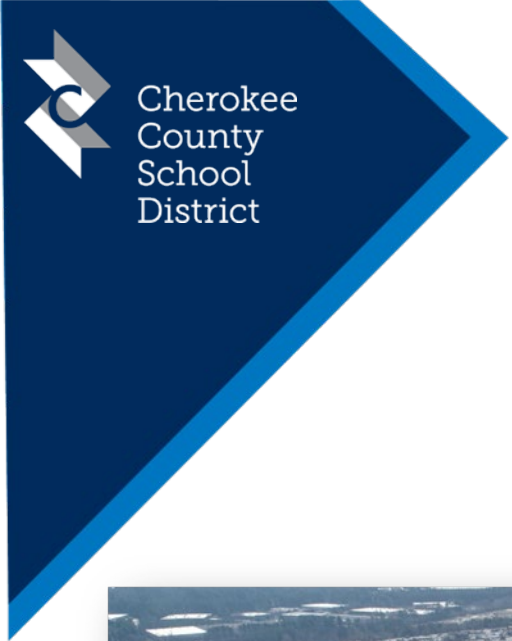


Cherokee High School Replacement Construction Update

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
District

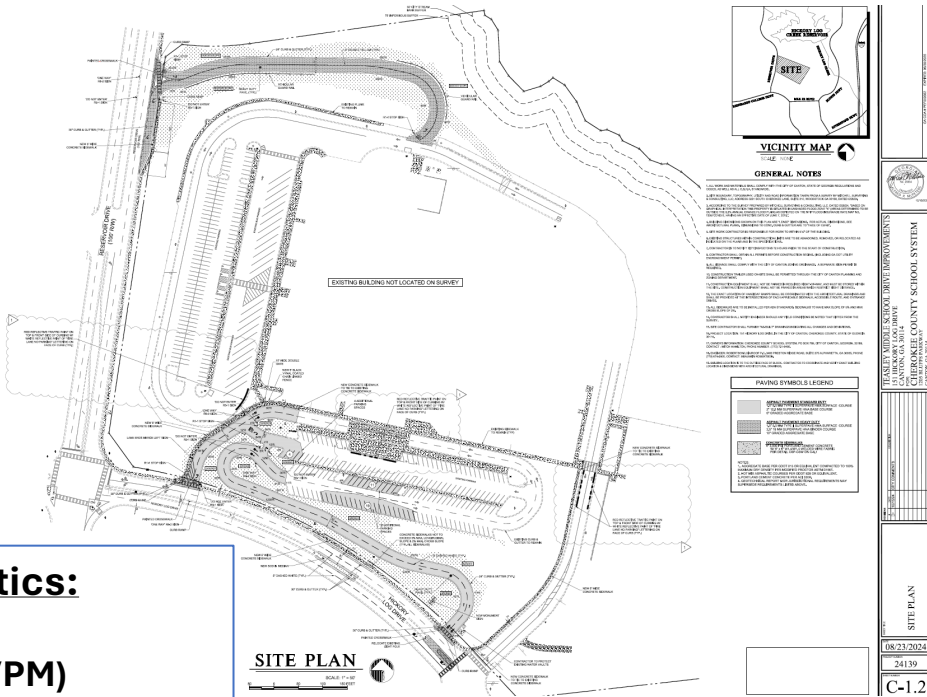
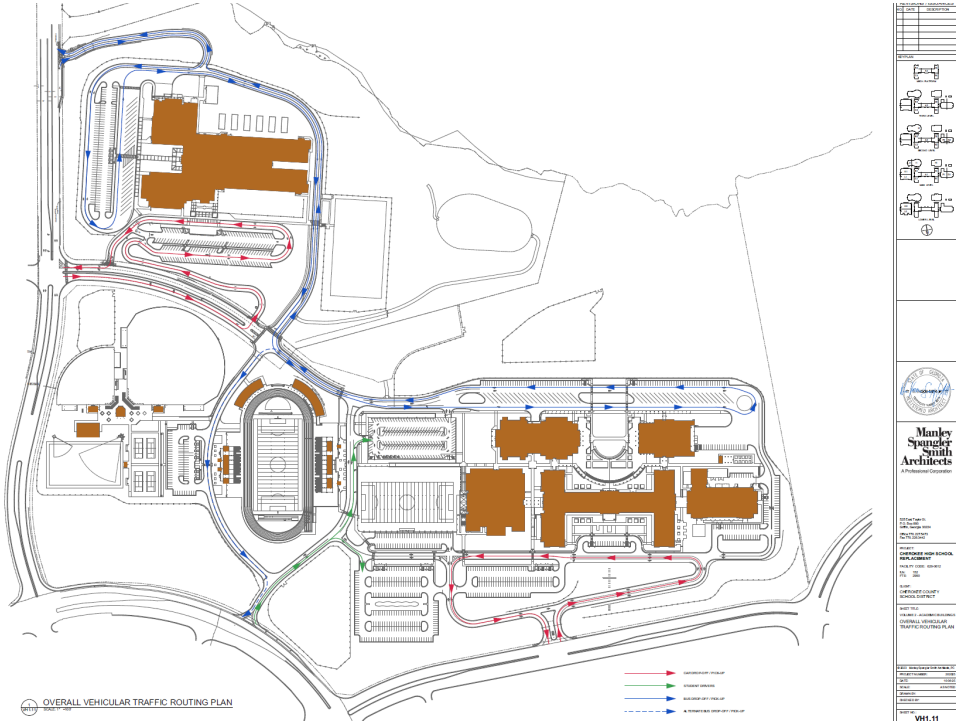
Cherokee High School Replacement Construction Update



Site Plans – Traffic Studies

Additional Traffic Studies Conducted:

- Traffic Impact Study (RLR)
- Reservoir Drive Planning Study (City of Canton)
- “Dry Run” of buses on 03-10-26



Transportation Statistics:

Cherokee HS:

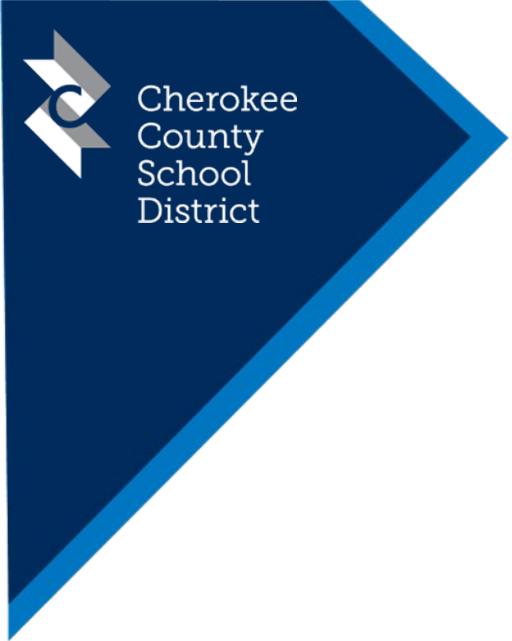
- Car Riders - 178 (AM/PM)
- Employee Drivers - 250
- Student Drivers – 580

Teasley MS:

- Car Riders – 323 (AM); 174 (PM)
- Employee Drivers – 170

Total Buses:

- General Ed – 88
- Special Ed - 10



Transportation Statistics:

Cherokee HS:

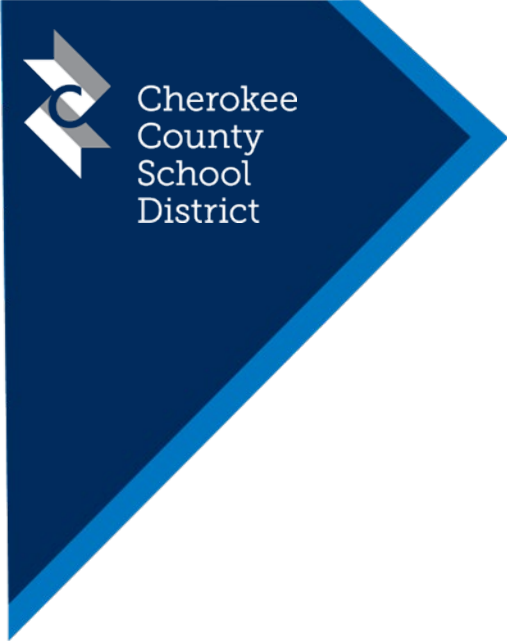
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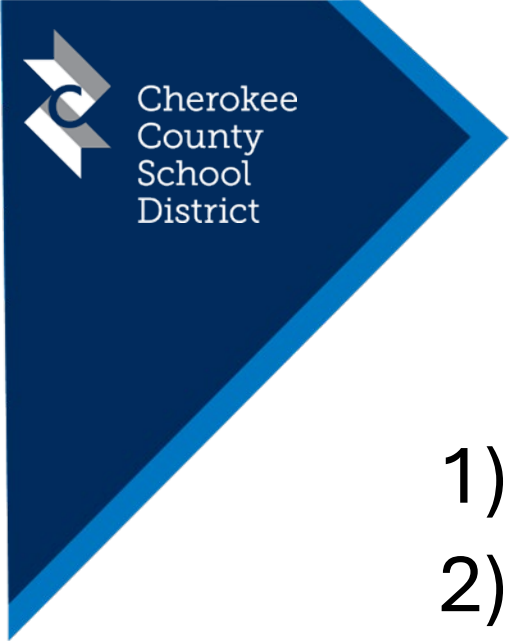
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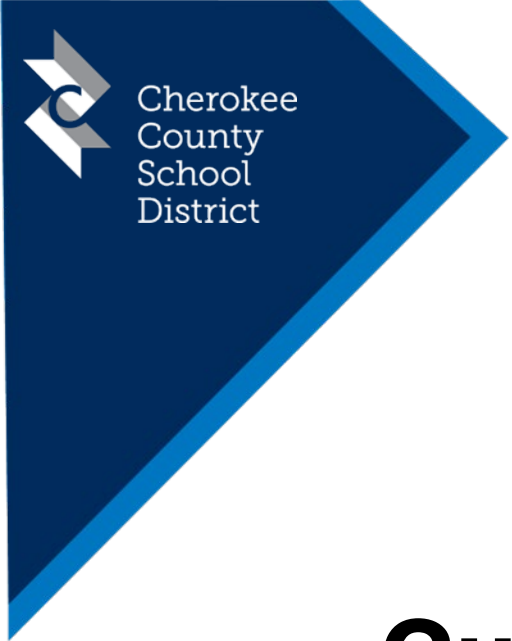
Cherokee High School Replacement Transition Timeline

| 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 |



Cherokee HS Legacy Items Tracking

- 1) Transfer to New Cherokee HS facility
- 2) Digitize artifact through pictures and display at New Cherokee HS facility
- 3) Replace and install at New Cherokee HS
- 4) Surplus or Auction via Policy DO – School Properties Disposal Procedures



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

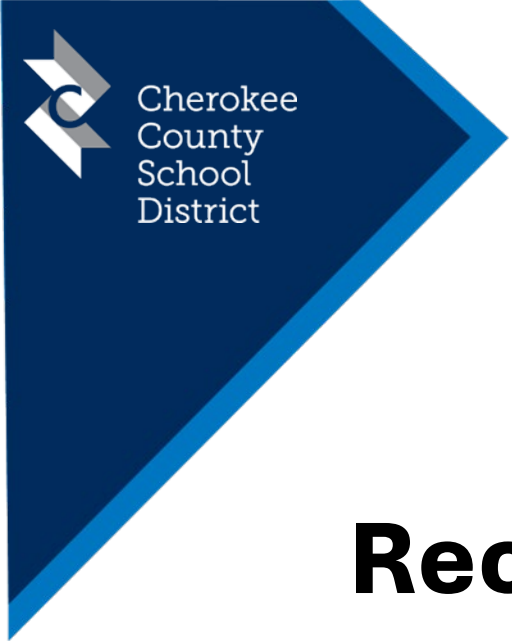
Theme 8: Reopen Canton ES

- 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

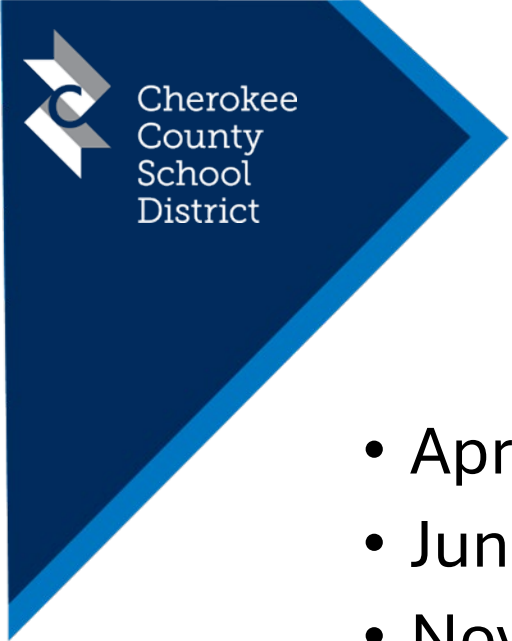
Theme 9: Sale of Facility & Property

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



Reconstitute Canton Elementary School Proposed Timeline



Canton ES

Proposed Timeline and Scope of Work

- April 2026—Design phase begins
- June 2026—Construction documents produced
- November 2026—Education-SPLOST referendum
- September 2027—Attendance area focus group meetings
- September 2027—School board recommendation of general contractor award; notice to proceed
- November 2027—Principal named
- December 2027—School board votes to establish attendance zone
- July 2028—Completion of Canton ES renovations
- August 2028—Student occupancy of Canton ES

Next Steps:

- School Board action for current Cherokee High School campus
- School Board action to consider reconstituting Canton Elementary School
- Finalize plans for legacy items
- Complete relocation of equipment, classroom items, and personnel over the summer



SUPPORTIVE ACCOUNTABILITY GOVERNANCE MODEL

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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!

Our Journey: 2018 – 2024 (Blueprint)



Cherokee
County
School
District

FIVE-YEAR STRATEGIC PLAN

2019-2023 Strategic Statements


Domain I: PURPOSE AND DIRECTION
Strategic Statement: The School District will maintain and communicate at all levels of the organization a purpose and direction for continuous improvement that commits to high expectations for learning, as well as shared values and beliefs about teaching and learning.

Domain II: GOVERNANCE AND LEADERSHIP
Strategic Statement: The School District will operate under governance and leadership that promotes and supports successful, positive student performance and system effectiveness.

Domain III: TEACHING AND ASSESSING FOR LEARNING
Strategic Statement: The School District will utilize its curriculum, instructional design and assessment practices to guide and ensure teacher effectiveness and student learning across all grades and courses.

Domain IV: RESOURCES AND SUPPORT SYSTEMS
Strategic Statement: The School District will seek, evaluate and utilize effective resources and provide quality services that support its purpose and direction to ensure success for all students in all schools.

Domain V: USING RESULTS FOR CONTINUOUS IMPROVEMENT
Strategic Statement: The School District will implement a comprehensive assessment system that generates a range of data about student learning and system effectiveness and utilize the results to guide continuous improvement.



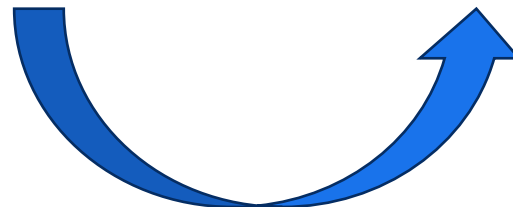
Cherokee County
School District

BLUEPRINT

2020-24

| STUDENT ACHIEVEMENT: ACCESS AND OPPORTUNITY | ORGANIZATIONAL AND OPERATIONAL EFFECTIVENESS | FAMILY, PARTNER AND COMMUNITY ENGAGEMENT | POSITIVE CULTURE AND CLIMATE | QUALITY WORKFORCE |
|--|---|---|--|--|
| <ul style="list-style-type: none"> • Increase Reading, Writing & Language Proficiency • Increase Math Proficiency • Expand Career Awareness, Exploration & Access Initiatives • Increase the High School Graduation Rate | <ul style="list-style-type: none"> • Improve Organizational Operations • Improve Effectiveness of Fiscal Operations & Resource Allocation • Improve Safe & Secure Environments for All | <ul style="list-style-type: none"> • Increase Meaningful Family Engagement • Increase Meaningful Partner Engagement • Increase Meaningful Community Engagement | <ul style="list-style-type: none"> • Increase Positive Perception of School Climate and Culture • Promote the Well-Being (Social, Emotional & Mental Health) of CCSD Staff and Students • Build Welcoming & Inclusive School Cultures for All | <ul style="list-style-type: none"> • Identify & Recruit High-Quality Employees • Develop & Retain High-Quality Employees • Promote a Healthy Work Environment |

2018

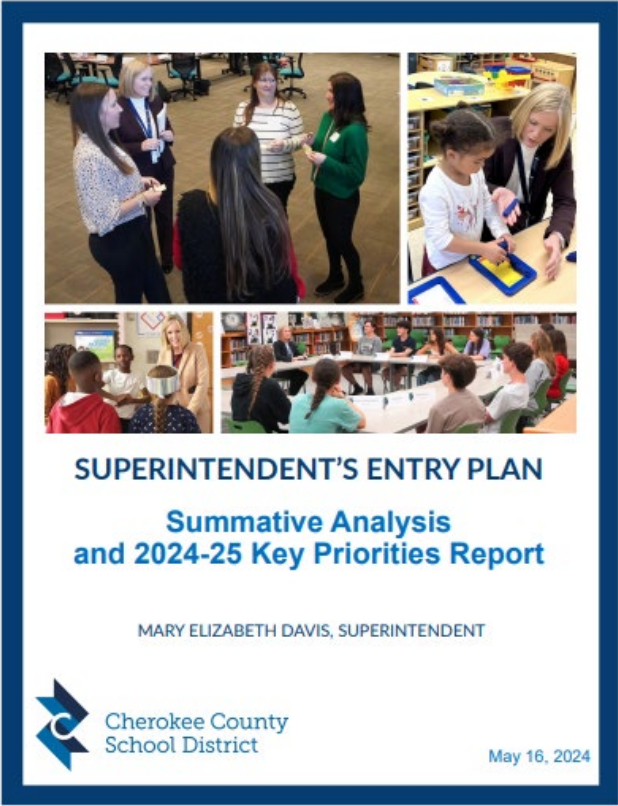
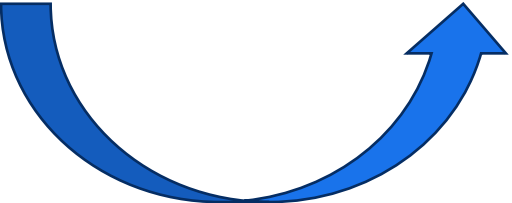


2024

Our Journey: 2024 – 2026 (Key Priorities)



March 2024



May 2024



School Year
2024-25 & 2025-26

2024-26 KEY PRIORITIES AND ACTION STEPS

1

Elevate the Excellence in academics and achievement for all students.

- a. Clarify an aligned academic monitoring/assessing strategy.
- b. Unify the current literacy standards for students with disabilities.
- c. Clarify the cohesive literacy standards for students with disabilities.
- d. Clarify the cohesive literacy standards for students with a home language other than English.
- e. Audit all current teacher evaluations, investments, and development (Audit, Assess, Abandon).
- f. Establish shared student learning goals and organizational efforts/responsibility to achieve these goals.
- g. Improve the communication of goals.

2024-26 KEY PRIORITIES AND ACTION STEPS

3

Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes.

- a. Establish performance indicators for district support systems.
- b. Align the organization's district office to ensure resources are as close to the classroom as possible and services/supports amplify the effectiveness and balanced autonomy of schools.
- c. Develop an Accountability & Performance team that monitors progress toward goals, makes data readily available to school leaders, informs school improvement, and makes school and district performance data readily accessible on the website.
- d. Evaluate the impact of financial investments to overcome future revenue strain and aggressively position CCSD to be a competitive employer so that students continue to have access to the best professionals in public education.

2

Elevate the Excellence in School Board-Support

- a. Develop a cohesive, high-quality shared core beliefs, aligned policies that advance excellence.
- b. Structure school board support around the bus and Accountability).

4

Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices.

- a. Explore strategies to elevate student course/grade achievement, student skills, and student motivation in middle school.
- b. Develop each student's capacity to reach his or her own academic potential and develop a healthy sense of academic ownership.
- c. Review facility conditions and maintenance processes.
- d. Review furniture and equipment condition (classroom furniture, learning rugs, band equipment).

*Execute on Mission Critical Objectives:
CCSD Kronos, CCSD Employee Benefits, CCSD Sub-Finder (Red Rover),
CCSD Student Information System (Synergy), and CCSD Custodians.*

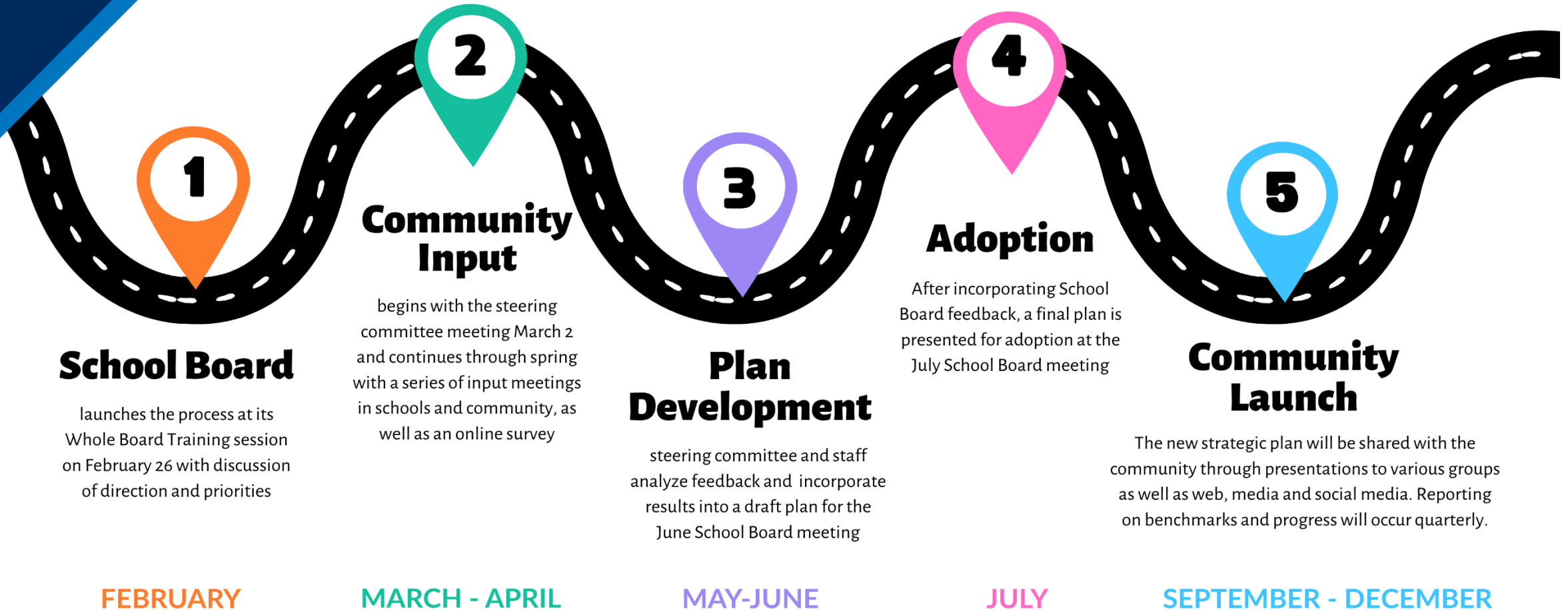
Role of a Long-Range Strategic Plan

- Serves as the foundation and roadmap for the district's growth and improvement efforts over the next five years
- Clarifies what matters most and aligns resources to measurable outcomes
- Establishes accountability for priorities, goals, and decisions





ELEVATE 2032 TIMELINE



On the road to our next strategic plan!



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School
District



School Board

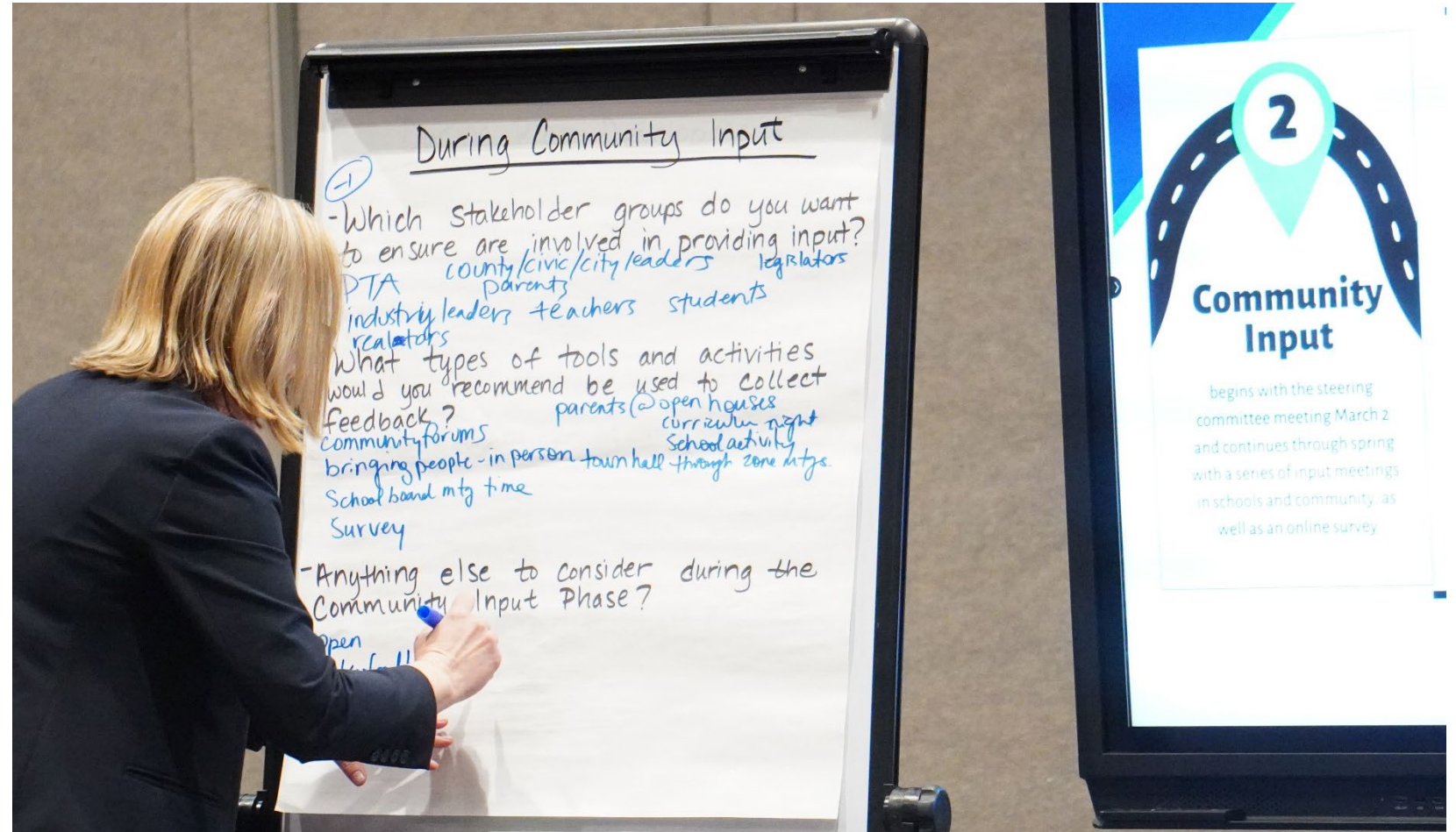
Whole Board Training, Feb. 26





School Board

From words
to actions ...
our School
Board's
vision is
driving our
journey





School Board

What should our strategic plan include?

- Action steps, SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) goals, timeline
- Budget/costs
- Balanced facilities
- Consideration of other community strategic plans

How should we measure success?

- College & Career Ready Performance Index (CCRPI) state accountability system
- Graduation rate

Who should we ask for community input?

- Students
- Teachers and employees
- Parents
- PTA
- County, city and state elected officials, civic leaders
- Industry and business leaders, Realtors

How should we gather community input?

- In-person community forums
- School board meetings
- Survey
- Activities at established events



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School
District



Community Input

Strategic Plan Steering Committee, March 2

NEXT MEETINGS: April, May





Cherokee
County
School
District



Community Input

Parent/Partner Zone Meetings, March 5-26



☑ CHEROKEE, 3/5

☑ CREEKVIEW, 3/6

☑ ETOWAH, 3/9

RIVER RIDGE, 3/23

SEQUOYAH, 3/26

WOODSTOCK, 3/24



Cherokee
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Community Input

Faculty and Staff Meetings, March - April





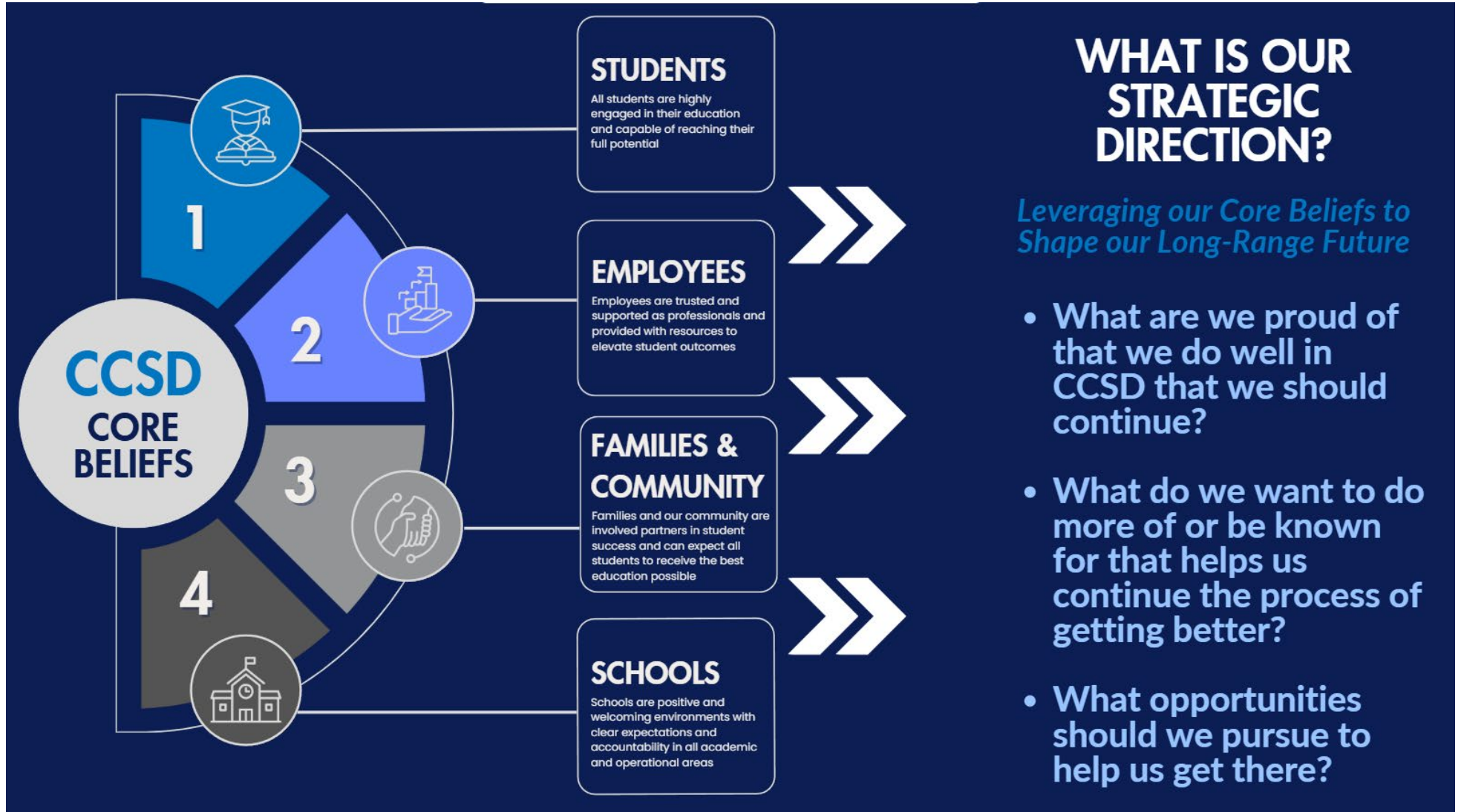
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Community Input

PTA and Civic Groups, March - April







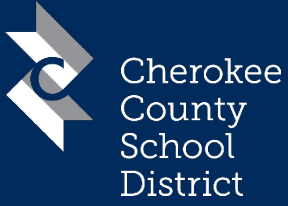
Community Input

From words to
actions ...
our community's
feedback is
designing our
journey

What do we want to do more of or be known for that helps us continue the process of getting better?

would love if students were active participants
and take ownership of their learning

| Families | | EMPLOYEES | | STUDENTS | |
|--|--|--|--|--|--|
| Core Belief 3: Families and our community are involved partners in student success and can expect all students to receive the best education possible? | | Core Belief 2: Employees are trusted and supported as professionals and provided with resources to elevate student outcomes? | | Core Belief 1: All students are highly engaged in their education and capable of reaching their full learning potential? | |
| What are we proud of that we do well in CCSD that we should continue? | | - Multiple resources provided | | - meeting students where they are & putting appropriate supports in place to help them succeed | |
| What do we want to do more of or be known for that helps us continue the process of getting better? | | - More time to dive in to resources & design unit plans | | - innovation & giving students multiple opportunities to show success and methods | |
| What opportunities should we pursue to help us get there? | | - Parent involvement encouraged | | to be involved. Parents should be involved | |



Community Input

Strategic Plan Community Forum



Cherokee County
School District

ELEVATE 2032

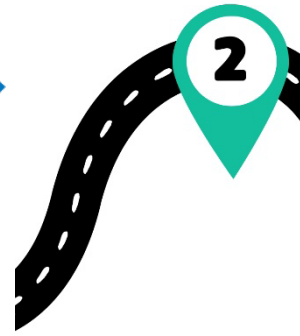
JOIN US FOR A

STRATEGIC PLAN COMMUNITY FORUM

LEARN MORE ABOUT CCSD'S CURRENT SUCCESS
AND HOW YOU CAN HELP SHAPE OUR FUTURE

6 to 7:30 p.m. - Thursday, March 26, 2026
School Board Auditorium, 1205 Bluffs Parkway, Canton 30114

THIS MEETING IS OPEN TO THE COMMUNITY



Community Input

Stakeholder
Survey





ELEVATE 2032 TIMELINE

1

School Board

launches the process at its Whole Board Training session on February 26 with discussion of direction and priorities

FEBRUARY

2

Community Input

begins with the steering committee meeting March 2 and continues through spring with a series of input meetings in schools and community, as well as an online survey

MARCH - APRIL

3

Plan Development

steering committee and staff analyze feedback and incorporate results into a draft plan for the June School Board meeting

MAY-JUNE

4

Adoption

After incorporating School Board feedback, a final plan is presented for adoption at the July School Board meeting

JULY

5

Community Launch

The new strategic plan will be shared with the community through presentations to various groups as well as web, media and social media. Reporting on benchmarks and progress will occur quarterly.

SEPTEMBER - DECEMBER

On the road to our next strategic plan!





Cherokee
County
School
District

Monthly Financial Report

Work Session | 03.19.2026



Mary Elizabeth Davis, PhD
Superintendent of Schools

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

FINANCIAL REPORT
FEBRUARY 2026

General Fund

For the month ending February 28, 2026, the eighth month of the 2025-26 Fiscal Year, the School District's Operating Account (General Fund) has received \$451,061,287 in revenue (year-to-date) consisting of state funds of \$160,000,645 (58% of budget), \$287,716,055 local revenues (88% of budget), and other funds of \$3,344,587 (114% of budget). All operating expenditures of \$358,054,237 (59% of budget) are within the Board of Education's approved 2025-26 budget.

Building Fund/Ed-SPLOST Collections

The Capital Outlay Fund balance of \$79,463,726 as of February 28, 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 \$5,376,144 for sales tax collections received in February 2026, for the month of January 2026, the 40th month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by \$256,006 and above cumulative projections by \$34,815,931.

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 February 28, 2026 is \$47,670,503 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 February 28, 2026 is \$15,702,386 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 FEBRUARY 28, 2026**

| BALANCE SHEET | GENERAL FUND | DEBT SERVICE FUND | BUILDING FUND | FED FUNDS/ SCHOOL NUTRITION | TOTAL |
|---|-------------------------|------------------------------|--------------------------|--|-----------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 251,883,923 | \$ 6,010,641 | \$ 79,941,922 | \$ 11,105,560 | \$ 348,942,046 |
| Investments | - | 40,151,237 | - | - | 40,151,237 |
| Receivables | 1,105,939 | 1,508,625 | - | 5,226,896 | 7,841,460 |
| Inventories | 1,335,731 | - | - | 1,784,618 | 3,120,349 |
| TOTAL ASSETS | \$ 254,325,593 | \$ 47,670,503 | \$ 79,941,922 | \$ 18,117,074 | \$ 400,055,092 |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 168,216 | \$ - | \$ 478,196 | \$ 1,122,824 | \$ 1,769,236 |
| Salaries and Benefits Payable | 20,274,618 | - | - | 1,291,864 | 21,566,482 |
| FUND BALANCE | 233,882,759 | 47,670,503 | 79,463,726 | 15,702,386 | 376,719,374 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 254,325,593 | \$ 47,670,503 | \$ 79,941,922 | \$ 18,117,074 | \$ 400,055,092 |
| REVENUE AND EXPENSE | | | | | |
| REVENUE | \$ 451,061,287 | \$ 25,572,563 | \$ 46,461,010 | \$ 29,092,021 | \$ 552,186,881 |
| EXPENDITURES | 358,054,237 | 54,932,136 | 74,768,718 | 31,415,244 | 519,170,335 |
| EXCESS REVENUE OVER EXPENDITURES | 93,007,050 | (29,359,573) | (28,307,708) | (2,323,223) | 33,016,546 |
| OTHER FINANCING SOURCES (USES) | 202,100 | 26,258,758 | (26,258,758) | - | 202,100 |
| BEGINNING FUND BALANCE | 140,673,609 | 50,771,318 | 134,030,192 | 18,025,609 | 343,500,728 |
| ENDING FUND BALANCE | \$ 233,882,759 | \$ 47,670,503 | \$ 79,463,726 | \$ 15,702,386 | \$ 376,719,374 |

**CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - FEBRUARY 28, 2026**

| | 2025-2026 | | | |
|---|---------------------|----------------------|-----------------------|------------------------|
| | APPROVED BUDGET | YEAR TO DATE | ENCUMBRANCES | AVAILABLE BUDGET |
| REVENUE | | | | |
| Local Revenue | \$ 326,596,116 | \$ 287,716,055 | | \$ 38,880,061 |
| State Revenue | 276,810,480 | 160,000,645 | | 116,809,835 |
| Federal Revenue | 217,661 | 330,649 | | (112,988) |
| Investment Earnings | 2,715,621 | 3,013,938 | | (298,317) |
| TOTAL REVENUE | 606,339,878 | 451,061,287 | | 155,278,591 |
| EXPENDITURES | | | | |
| Instructional Services | 417,147,732 | 230,902,103 | \$ 1,440,388 | 184,805,241 |
| Pupil Services | 29,475,078 | 25,465,878 | 24,443 | 3,984,757 |
| Improvement of Instructional Services | 23,956,981 | 16,334,821 | 182,248 | 7,439,912 |
| Instructional Staff Training | 832,126 | 508,489 | 25,275 | 298,362 |
| Educational Media Services | 6,583,454 | 3,807,603 | 30,381 | 2,745,470 |
| General Administration | 4,221,363 | 2,894,935 | - | 1,326,428 |
| School Administration | 37,429,021 | 24,935,175 | 25,993 | 12,467,853 |
| Support Services-Business | 4,361,108 | 3,292,265 | 182,662 | 886,181 |
| Maintenance & Operation of Plant Services | 35,785,121 | 22,999,130 | 156,047 | 12,629,944 |
| School Safety and Security | 4,189,555 | 3,527,191 | 424,866 | 237,498 |
| Student Transportation Services | 31,865,199 | 18,447,762 | 2,529,608 | 10,887,829 |
| Support Services-Central | 7,583,041 | 4,938,885 | 2,702 | 2,641,454 |
| School Nutrition Program | 213,618 | - | - | 213,618 |
| TOTAL EXPENDITURES | 603,643,397 | 358,054,237 | 5,024,613 | 240,564,547 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from Sale of Assets | 492,803 | 974,100 | | (481,297) |
| Accounts Transfers Out | (2,109,217) | (772,000) | | (1,337,217) |
| TOTAL OTHER FIN SOURCES (USES) | (1,616,414) | 202,100 | | (1,818,514) |
| NET CHANGE FUND BALANCES | \$ 1,080,067 | \$ 93,209,150 | \$ (5,024,613) | \$ (87,104,470) |

**CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - FEBRUARY 28, 2026**

| | 2025-2026 | | |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| | APPROVED BUDGET | YEAR TO DATE | AVAILABLE BUDGET |
| REVENUE | | | |
| Local Revenue | \$ 25,086,767 | \$ 24,399,696 | \$ 687,071 |
| Investment Earnings | 1,606,513 | 921,430 | 685,083 |
| Miscellaneous Revenue | 2,548,750 | 251,437 | 2,297,313 |
| TOTAL REVENUE | 29,242,030 | 25,572,563 | 3,669,467 |
| EXPENDITURES | | | |
| Debt Service | 60,860,650 | 54,932,136 | 5,928,514 |
| TOTAL EXPENDITURES | 60,860,650 | 54,932,136 | 5,928,514 |
| 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) | \$ (3,100,815) | \$ (2,259,047) |

**CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - FEBRUARY 28, 2026**

| | 2025-2026 | | | |
|--|------------------------|------------------------|-----------------------|----------------------|
| | APPROVED BUDGET | YEAR TO DATE | ENCUMBRANCES | AVAILABLE BUDGET |
| REVENUE | | | | |
| Local Revenue | \$ 59,572,740 | \$ 42,417,676 | | \$ 17,155,064 |
| State Revenue | 3,153,686 | - | | 3,153,686 |
| Investment Earnings | 4,495,548 | 4,043,334 | | 452,214 |
| TOTAL REVENUE | 67,221,974 | 46,461,010 | | 20,760,964 |
| | | | | |
| EXPENDITURES | | | | |
| Instructional Services | 39,241,914 | 16,986,646 | 2,593,327 | 19,661,941 |
| Support Services-Business | 467,676 | - | - | 467,676 |
| Facilities Acquisition and Construction Svs. | 136,336,456 | 57,782,072 | 4,689,616 | 73,864,768 |
| TOTAL EXPENDITURES | 176,046,046 | 74,768,718 | 7,282,943 | 93,994,385 |
| | | | | |
| 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) | \$ (54,566,466) | \$ (7,282,943) | \$ 24,596,579 |

**CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - FEBRUARY 28, 2026**

| | 2025-2026 | | | |
|---|--------------------|-----------------------|-----------------------|---------------------|
| | APPROVED BUDGET | YEAR TO DATE | ENCUMBRANCES | AVAILABLE BUDGET |
| REVENUE | | | | |
| Local Revenue | \$ 8,519,957 | \$ 5,489,894 | | \$ 3,030,063 |
| State Revenue | 1,912,725 | 1,389,724 | | 523,001 |
| Federal Revenue | 31,593,978 | 21,873,931 | | 9,720,047 |
| Investment Earnings | 650,240 | 338,472 | | 311,768 |
| TOTAL REVENUE | 42,676,900 | 29,092,021 | | 13,584,879 |
| | | | | |
| EXPENDITURES | | | | |
| Instructional Services | 10,966,490 | 7,721,683 | \$ 36,584 | 3,208,223 |
| Pupil Services | 5,447,173 | 3,891,701 | 101,796 | 1,453,676 |
| Improvement of Instructional Services | 783,910 | 382,713 | - | 401,197 |
| Instructional Staff Training | 2,025,555 | 897,324 | 31,229 | 1,097,002 |
| Maintenance & Operation of Plant Services | - | - | - | - |
| Student Transportation Services | 522,735 | 282,529 | - | 240,206 |
| Support Services-Central | 179,051 | 119,788 | - | 59,263 |
| School Nutrition Program | 24,257,392 | 18,119,506 | 1,168,204 | 4,969,682 |
| TOTAL EXPENDITURES | 44,182,306 | 31,415,244 | 1,337,813 | 11,429,249 |
| | | | | |
| 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 | \$ - | \$ (2,323,223) | \$ (1,337,813) | \$ 3,661,036 |

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH FEBRUARY 28, 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 |
| February 2026 | January 2026 | 40 | 5,120,138 | 5,376,144 | 256,006 |
| | | | <u>\$ 192,299,647</u> | <u>\$ 227,115,579</u> | <u>\$ 34,815,931</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

**FY2027 Budget
School Board Work Session
March 19, 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

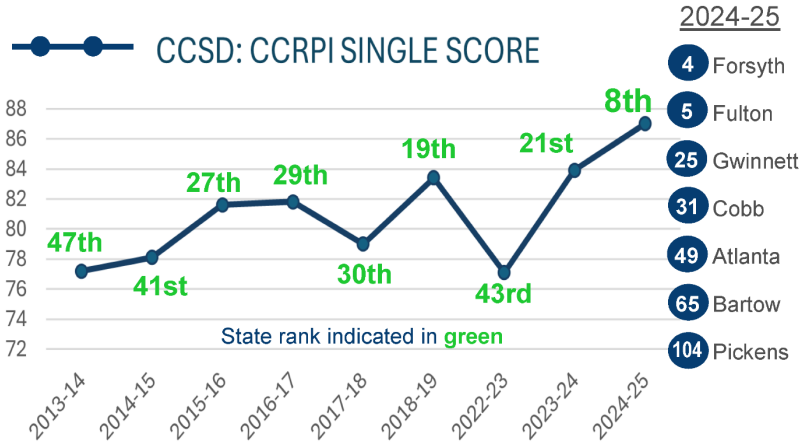
1. Elevate the Excellence in academics and achievement for all students
2. Elevate the Excellence in effective School Board-Superintendent Governance
3. Elevate the Excellence in the district's coordination of goals, systems, and processes
4. Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices

Elevate the Excellence!

Elevating the Excellence

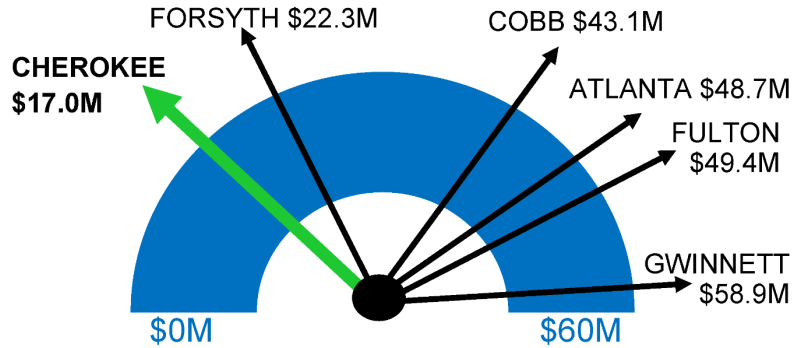
At a Rate No One Can Match

STUDENT PERFORMANCE



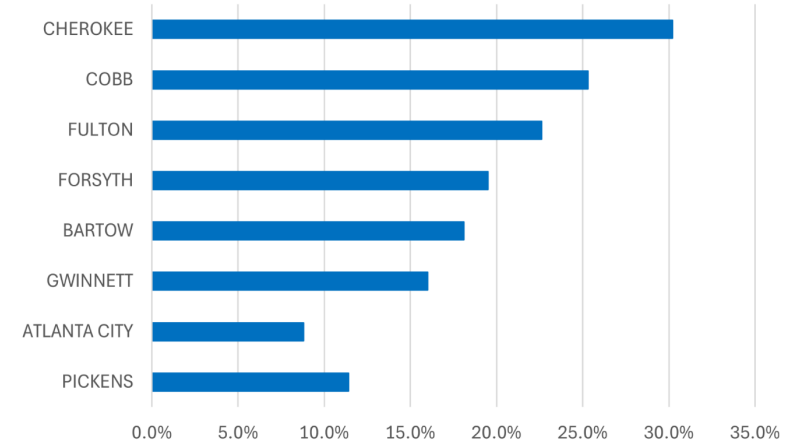
8th highest achieving district in Georgia
(180 school districts)

VALUE OF ONE MILL OF PROPERTY TAX



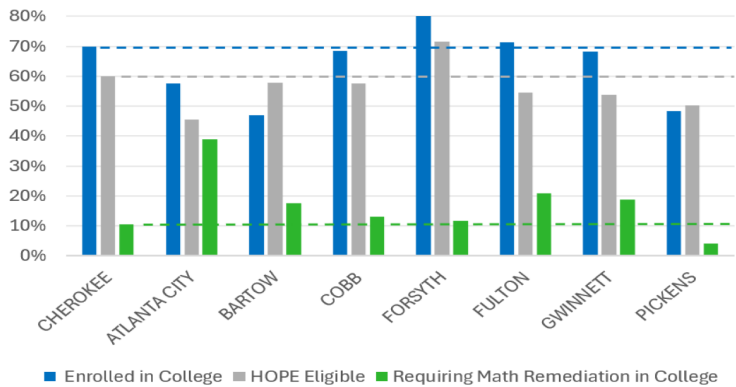
CCSD has maintained its historic low M&O millage rate of 16.45 with the lowest revenue generated by 1 mill in the region

PERCENT OF DIGEST ELIGIBLE FOR EXEMPTION



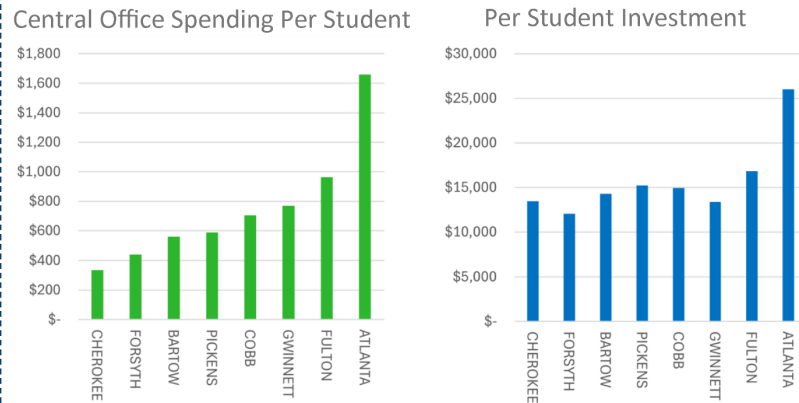
Leading the region in tax exemptions

COLLEGE BOUND, COLLEGE READY



Advanced Placement courses save families \$7.2 Million in college tuition, with an AP exam pass rate of 85%

PER STUDENT SPENDING



6th lowest in GA on General Admin spending

ADDITIONAL RATINGS



Rated an "A" school district by Niche, among the top 8% of school districts nationwide



Credit rating from Moody's, among the top 3% of school districts nationwide



Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Financial Officers Association each of the last four years

The best possible education for students at the best possible value to the community.

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) |
| TOTAL | \$ 18,419,508 | \$ 17,854,570 | \$ (564,938) |

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 | \$ - |
| TOTAL | \$ 19,924,914 | TBD | \$ (564,938) |

Table 3

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

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

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 |
| TOTAL | \$ 297,273,017 | \$ 290,970,701 | \$ (6,302,316) |

Table 5

| EXPENDITURES: STATE | FY2026 | FY2027 | DIFFERENCE |
|--|-----------------------|-----------------------|---------------------|
| State Health Benefit Plan (Increasing) | \$ 90,564,760 | \$ 92,971,377 | \$ 2,406,617 |
| Teacher Retirement (Increasing) | \$ 74,746,404 | \$ 76,084,594 | \$ 1,338,190 |
| TOTAL | \$ 165,311,164 | \$ 169,055,971 | \$ 3,744,807 |

Table 6

| SUMMARY: STATE | FY2026 | FY2027 | DIFFERENCE |
|----------------|-----------------------|-----------------------|------------------------|
| Revenue | \$ 297,273,017 | \$ 290,970,701 | \$ (6,302,316) |
| Expenditures | \$ 165,311,164 | \$ 169,055,971 | \$ 3,744,807 |
| TOTAL | \$ 132,061,853 | \$ 121,914,730 | \$ (10,047,123) |

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 current proposal is for the employer portion of State Health Benefit Plan (SHBP) to increase \$50/month/employee, down from the original announcement of an increase of \$143/month/employee. The estimated local cost decreases from \$6.8M to \$2.4M

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 | \$ 9,606,359 | \$ 450,035 |
| Increase in TAVT | \$ 24,210,422 | \$ 24,720,155 | \$ 509,733 |
| Investment Earnings | \$ 2,337,621 | \$ 3,588,818 | \$ 1,251,197 |
| TOTAL | \$ 308,420,934 | \$ 321,540,562 | \$ 13,119,628 |

*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 | \$ 381,069,295 | \$ 373,163,486 | \$ (7,905,809) |
| Honoring Salary Schedule | \$ 3,654,827 | \$ 8,930,262 | \$ 5,275,435 |
| Eligible for Grants, Ed-SPLOST | \$ 9,132,960 | \$ 11,132,960 | \$ 2,000,000 |
| Reduce Central Office Budgets | \$ 2,453,566 | \$ 4,953,566 | \$ 2,500,000 |
| Reduce Redundancies and Textbooks | \$ 1,263,892 | \$ 5,786,705 | \$ 4,522,813 |
| TOTAL | \$ 371,873,704 | \$ 360,928,267 | \$ (11,653,187) |

Table 9

| SUMMARY: LOCAL | FY2026 | FY2027 | DIFFERENCE |
|----------------|----------------|----------------|----------------------|
| Revenue | \$ 308,420,934 | \$ 321,202,930 | \$ 12,781,996 |
| Expenditures | \$ 371,873,704 | \$ 360,928,267 | \$ (11,653,187) |
| TOTAL | \$ | \$ | \$ 24,435,183 |

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 \$5,275,435 (decrease of \$594,116)
- Estimated interest earnings are \$1.25M.
- The purchase of Textbooks was originally estimated to cost \$8.3M, actual budgeted amount is \$4.7M (reduced local expense by \$3.5M)

Recommended Investments & Required Expenditures: FY2027

| Table 10. FY27 Recommended Investments & Required Expenditures | FY26 | FY27 | Difference |
|--|----------------|-----------------------|-----------------------|
| Honoring Salary Schedule (Step Increases for Eligible Employees)* | \$ 355,927,688 | \$361,203,123 | \$ 5,275,435 |
| 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 | \$ 92,971,377 | \$ 2,406,617 |
| Invest in Competitive Compensation for Eligible Employees (+3%) | \$ 361,203,123 | \$ 370,348,423 | \$ 9,145,300 |
| 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 | | | \$ 22,488,621 |

Recommended Reductions: FY2027

| Table 11. Recommended Reductions | FY27 |
|----------------------------------|-----------------------|
| Daily Operations | (\$7,905,809) |
| Reduce Redundancies | (\$1,000,000) |
| Eligible for Grants | (\$2,000,000) |
| Central Office Reductions | (\$2,500,000) |
| Reduce Textbook Expense | (\$3,522,813) |
| Total | (\$16,928,622) |

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
- Move Some Eligible Expenses from General Fund to Ed-SPLOST
- Revise Expenses to Reflect Actual Budgeted Amount
- ~~Adjust the Amount Required from Reserves/Fund Balance to Balance~~

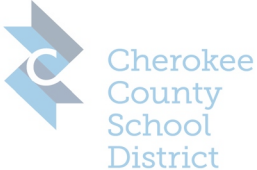
Summary: FY2027 Budget

| Table 12. Summary | Total |
|--|----------------|
| Projected New Revenue (Table 4 minus Table 7) | \$6,817,312 |
| Recommended Investments [Table 10] | (\$12,530,387) |
| Required Expenditures [TRS, SHBP, HB845] [Table 10] | (\$9,958,234) |
| District Reductions [Table 11] | \$16,928,622 |
| Investment in General Operating Budget from Reserves | 0 |
| Total | 1,257,313 |

**CHEROKEE COUNTY BOARD OF EDUCATION
PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2026 - JUNE 30, 2027**

Proposed
Budget For
All Funds

| | TOTAL ALL FUNDS | GENERAL FUND | BUILDING FUND | DEBT SERVICE FUND | FED./STATE/COMP. GRANTS | SCHOOL NUTRITION | OTHER FUNDS |
|--|-----------------------|-----------------------|----------------------|----------------------|-------------------------|----------------------|------------------|
| REVENUE | | | | | | | |
| Local Revenue | \$ 431,038,395 | \$ 331,642,266 | \$ 60,552,388 | \$ 27,158,177 | \$ - | \$ 9,771,140 | \$ 1,914,424 |
| State Revenue | 308,562,978 | 303,496,567 | 3,153,686 | - | 1,166,631 | 746,094 | - |
| Federal Revenue | 33,413,659 | 330,649 | - | - | 18,679,755 | 14,403,255 | - |
| Investment Earnings | 10,465,620 | 3,588,818 | 4,685,762 | 1,584,614 | - | 600,000 | 6,426 |
| Miscellaneous Revenue | 2,323,876 | - | - | 2,323,876 | - | - | - |
| TOTAL REVENUE | 785,804,528 | 639,058,300 | 68,391,836 | 31,066,667 | 19,846,386 | 25,520,489 | 1,920,850 |
| EXPENDITURES | | | | | | | |
| Instructional Services | 442,289,430 | 423,678,089 | 8,155,923 | - | 10,455,418 | - | - |
| Pupil Services | 53,746,887 | 46,180,091 | - | - | 7,566,796 | - | - |
| Improvement of Instructional Services | 26,458,357 | 25,822,186 | - | - | 636,171 | - | - |
| Instructional Staff Training | 2,648,006 | 844,185 | - | - | 1,803,821 | - | - |
| Educational Media Services | 6,855,779 | 6,855,779 | - | - | - | - | - |
| General Administration | 5,324,761 | 4,277,317 | - | - | - | - | 1,047,444 |
| School Administration | 39,612,950 | 39,612,950 | - | - | - | - | - |
| Support Services-Business | 5,894,903 | 5,894,903 | - | - | - | - | - |
| Maintenance & Operation of Plant Services | 38,524,752 | 38,524,752 | - | - | - | - | - |
| School Safety and Security | 5,038,784 | 5,038,784 | - | - | - | - | - |
| Student Transportation Services | 32,146,918 | 31,698,106 | - | - | 448,812 | - | - |
| Support Services-Central | 8,306,521 | 8,133,258 | - | - | 173,263 | - | - |
| School Nutrition Program | 25,901,910 | 381,421 | - | - | - | 25,520,489 | - |
| Community Services Operations | 1,918,743 | - | - | - | - | - | 1,918,743 |
| Facilities Acquisition and Construction Svs. | 53,910,414 | - | 53,910,414 | - | - | - | - |
| Debt Service | 71,638,167 | - | - | 71,638,167 | - | - | - |
| TOTAL EXPENDITURES | 820,217,282 | 636,941,821 | 62,066,337 | 71,638,167 | 21,084,281 | 25,520,489 | 2,966,187 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Proceeds from Sale of Assets | 492,803 | 492,803 | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - |
| Premiums on Bonds Sold | - | - | - | - | - | - | - |
| Accounts Transfers In | 44,197,789 | - | - | 42,055,575 | 1,237,895 | - | 904,319 |
| Accounts Transfers Out | (44,197,789) | (2,142,214) | (42,055,575) | - | - | - | - |
| TOTAL OTHER FIN SOURCES (USES) | 492,803 | (1,649,411) | (42,055,575) | 42,055,575 | 1,237,895 | - | 904,319 |
| NET CHANGE FUND BALANCES | (33,919,950) | 467,068 | (35,730,076) | 1,484,075 | - | - | (141,018) |
| FUND BALANCES - BEGINNING | 315,495,703 | 141,112,726 | 96,777,362 | 60,139,729 | - | 17,232,225 | 233,661 |
| FUND BALANCES - ENDING | \$ 281,575,753 | \$ 141,579,794 | \$ 61,047,286 | \$ 61,623,804 | \$ - | \$ 17,232,225 | \$ 92,643 |



CHEROKEE COUNTY SCHOOL DISTRICT COMPARISON OF 2025-26 MILLAGE RATE TO RECOMMENDED 2026-27 MILLAGE RATES FISCAL YEAR 2026-27 BUDGET

In order to participate in the State's Quality Basic Education (QBE) Program, each school district is required to contribute a "required local effort" amount, determined by the State to be equal to a five mill levy on the equalized, adjusted statewide property tax digest.

For Cherokee County School District this required local effort is expected to be **\$85,178.722 in 2026-27**, representing 5 mills of local property tax. Cherokee County Government also assesses taxpayers 2.0% or 0.33 mills annually to collect local taxes, which is also included in the Maintenance and Operation millage rate.

For Fiscal Year 2026-27 the proposed total millage rate will remain 17.95 mills, with 16.45 mills for Maintenance and Operation and 1.50 mills for repayment of bonds issued in previous years.

Millage Rate Comparisons

| | Final 2025-26 Millage Rates | Tentative 2026-27 Millage Rates | Increase/ (Decrease) |
|---|--------------------------------------|--|-------------------------|
| State of Georgia Required Local Effort Quality Basic Education | 5.00 | 5.00 | - |
| Assessment by County Government for Reimbursement of Tax Collection Costs (2.0%) | 0.33 | 0.33 | - |
| Net Maintenance and Operation | <u>11.12</u> | <u>11.12</u> | - |
| Debt Service | <u>1.50</u> | <u>1.50</u> | - |
| TOTAL MILLAGE | <u>17.95</u> | <u>17.95</u> | - |

| RECOMMENDED MILLAGE RATE | |
|---------------------------------|---------------------|
| Maintenance/Operation | 16.45 |
| Debt Service | <u>1.50</u> |
| Total | <u>17.95</u> |



Investment Highlights

- **Invest in teachers & staff providing direct support & services to students**
 - Increase teacher and all eligible employee salaries by 3% in addition to the longevity step increase (+\$14.4M local investment)
 - Increase the hourly rate by \$1/hr for all Bus Drivers (\$344K local investment)
 - Increase the hourly rate by \$1/hr for all Paraprofessionals serving in Self-Contained classrooms (+\$700K local investment)
 - Increase the daily rate by \$20/day and hourly rate by \$2.67/hr for Paraprofessional substitutes (+\$150K local investment)
 - Align Pre K Teacher salaries to K-12 scales
 - Increase school-based allotments (+2 Speech Language Pathologists, +3 teachers on special assignment (Knox ES, Liberty ES, Woodstock MS), +1 occupational therapist, +4 custodians, +1 teacher of the deaf and hard of hearing (+\$1.2M local investment)
 - Continuing administering the Third-Party personnel survey (+\$138K local investment)
- **Invest in resources as close to students as possible**
 - Implement 1:1 student learning devices, improve technology infrastructure, and add 2 technology positions to support Middle School student learning (+\$4.4M local investment)
 - Invest in a customized learning tool for reading and math intervention and enrichment (K-12)
 - Continue school-based budgets to support consumable instructional materials, classroom supplies, and instructional expenses (+\$1.4M)

Investment Highlights

- **Invest in resources to advance school safety & security and operational effectiveness**
 - Increase in Campus Crossing Guards (+5) (+\$135K local investment)
 - Institute Cybersecurity improvements (+\$1M local investment)
 - Continue to shed redundant, duplicative and/or non-aligned programs and materials (-\$5M cumulative total over 2 years)
 - Leverage current operations and systems to make the best and most efficient use of existing resources
 - Improve operational efficiency by adding restroom capacity at Twin Forks (+\$500K local investment)
- **Legislative Requirements**
 - Internal Auditor designation based on House bill 845 (+\$718K local expense)
 - Fully fund the employer portion of the increase in State Health Benefit Plan premiums and TRS for all employees (+\$3.8M local expense)
- **Other**
 - Due to continued inflationary factors, meal prices will increase slightly for the first time in five years (Breakfast \$0.15, Lunch \$0.80)

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 delivery and installation are underway.
- Technology staff are actively working to complete the installation of technology hardware.
- Transition meetings with district staff and the school administration and staff continue, and plans are being finalized to begin relocation of the staff at the beginning of post-planning.
- Project is on schedule for student occupancy in August 2026.
- Emergency plans and evacuation routes are in progress.
- Bi-directional Radio Repeater for public safety has been installed.
- Security film has been installed on exterior glass, and interior installation is in progress.
- Security cameras are in progress and expected to be completed by the end of April.
- School mapping assets and crisis alert system installation are scheduled for spring break.



Capital Outlay Report

Work Session | 03.19.2026



River Ridge HS

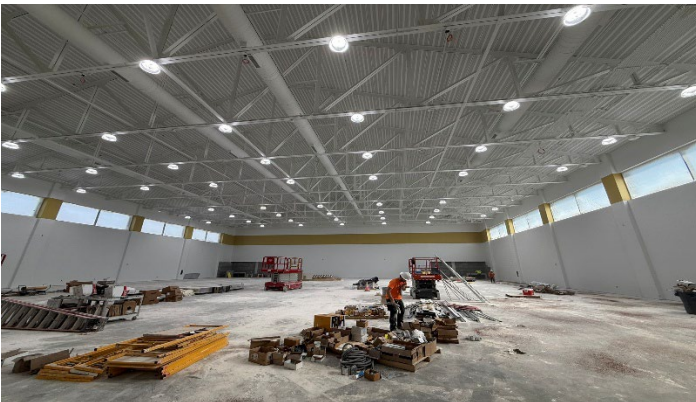
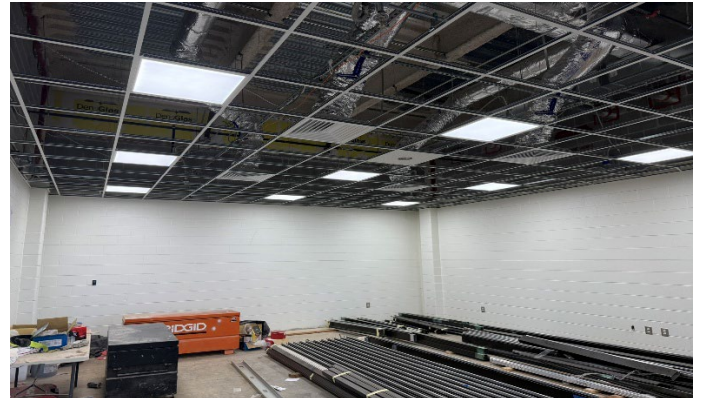
Auxiliary Gymnasium

SmithBuilt Construction Group

Substantial Completion: 04.2026

Anticipated Occupancy: 08.2026

- Overhead MEP, ductwork, and installation of interior ceiling grid are complete.
- Painting, placement of ceiling tiles, and lighting fixtures are underway.
- Installation of storefront glass is nearing completion.
- Epoxy flooring application has been scheduled.
- 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.



Capital Outlay Report

Work Session | 03.19.2026



Sequoyah HS

Auxiliary Gym and Facility Improvements

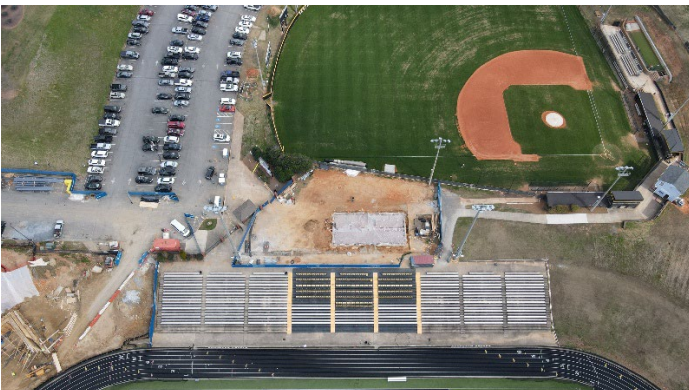
(Press Box & Field House)

Carroll Daniel Construction

Substantial Completion: 11.2026

Anticipated Occupancy: 01.2027

- Construction activities for the auxiliary gym continue, including the placement of the TPO roofing system, interior masonry walls, and installation of overhead mechanical, electrical, and plumbing services.
- Underground electrical and plumbing work at the home concession building have been completed. Slab preparation is underway.
- At the visitor's concessions, placement of the interior masonry walls and installation of the electrical service continue.
- Installation of the underground sewer and waterproofing at the home field house is underway.



Capital Outlay Report

Work Session | 03.19.2026



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 installation is complete.
- Technology staff are actively working to complete the installation of technology hardware.
- Project is on schedule for student occupancy in August 2026.

