

FINANCIAL FACTS

March 2026

*Highlights from
the Proposed 2026-27 Budget*

Budget Aligned to Board Priorities: Focus on People and Resources Closest to the Classroom

3% Raises + Salary Steps Proposed for Teachers and Support Staff

The Cherokee County School District's proposed budget for next school year invests more than ever in resources positively impacting students, teachers and support staff, and school safety and security, without increasing the historic low millage rate.

The Superintendent's recommended \$639 million general fund budget is based on School Board members' priorities: advancing competitive compensation for employees, while keeping the millage rate steady and preserving low class sizes.

Public millage rate hearings are scheduled for 11:30 a.m. on April 2 and 16 and at 6:30 p.m. on April 16. The board will vote at its 7 p.m. April 23 meeting on the final budget and millage rate.

The proposed pay increases for next school year, designed to attract and retain talented and dedicated teachers, support staff and leaders, include both salary longevity "step" salary increases and 3% raises for eligible full-time and part-time employees.

Increased investments in safety and se-

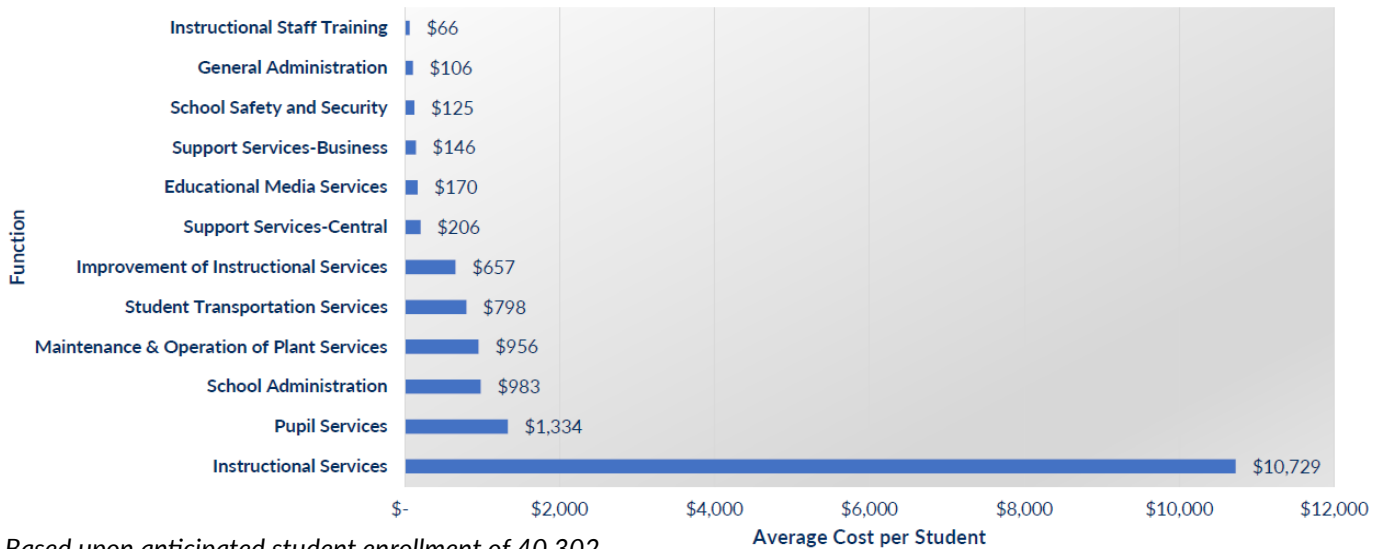
curity include the hiring of five more campus crossing guards to complement those provided by the Cherokee Sheriff's Office, adding four more school custodians, and improving cybersecurity.

As part of continuing efforts to raise student achievement, the budget invests in acquiring a customized learning tool for reading and math intervention and enrichment and a K-12 Balanced Assessment System. The assessment system will provide resources to teachers in all grades and across all subjects for developing quizzes and tests; and the customized learning tool will provide instructional support to teachers for support more individualized student learning in grades K-10 English language arts and math classes.

Another budget highlight is the investment to acquire more laptop computers for launching a new model of assigning devices to students, beginning next school year with all middle schools. The board also is adopting a new School Board Policy to set the expectation that these laptops are a tool to support, but

See BUDGET, p. 3

OPERATIONAL EXPENDITURES: FY2027



ANTICIPATED ALL FUNDS REVENUE FY2027

TOTAL STATE REVENUE
\$ 308.6 MILLION
 TOTAL LOCAL REVENUE
\$431.0 MILLION
 TOTAL FEDERAL REVENUE
\$ 33.4 MILLION



CCSD is GA's 9th largest school district and Cherokee County's largest employer

CCSD STAFFING 2026-27

5,443 Employees

- 2,878 Certified teachers
- 1,427 Non-instructional support staff
- 915 Instructional support staff
- 223 School administrators

School District Tax Rate: the Millage Rate Explained

MILLAGE RATE BREAKDOWN	Tentative 2026-27 Millage Rates
State of Georgia Required Local Effort Quality Basic Education	5.00
Assessment by County Government for Reimbursement of Tax Collection Costs (2%)	0.33
CCSD Maintenance & Operation	11.12
Debt Service	1.5
TOTAL MILLAGE	17.95

The millage rate, which in conjunction with the assessed value of property, determines the overall tax bill for the owner. Millage rates are set annually by each governing body in the county.

The 5.00 mills sent to the State ("local fair share") as part of the Quality Basic Education Act (QBE) formula funding for Cherokee County this year represents \$86.4 million of local property tax money that will become part of the State's "Equalization" allocation. The County Government deducts \$5.7 million to cover its costs of tax collection.

Cherokee County is not eligible to receive equalization dollars, making CCSD one of the mandated "donor" districts in the state.

Note: Detailed information about the CCSD budget and past financial audits can be reviewed on the [Open CCSD webpage](#)

Building Fund: Construction, Technology, Renovation

Cherokee County voters approved an extension of the Education SPLOST penny in November 2021 to fund much needed construction and renovations for schools.

The sales tax extension passed with 75% approval from voters and will be up for renewal this fall. The School District also uses General Obligation Bonds and some limited State funds to build schools and additions.

Construction projects planned or underway in 2026-27 funded through \$43.6 Million in Bond proceeds include:

- Cherokee HS replacement- opening August 2026
- Repurposing of current Cherokee HS campus
- Woodstock HS classroom addition
- River Ridge HS auxiliary gym
- Athletic facilities renovation at Sequoyah HS
- Enhancements to the Transportation depot at Twin Forks
- Roof replacements/repairs at multiple schools
- Flooring replacements at multiple schools
- Continued LED interior lighting replacement
- Fire alarm, intercom, generator, HVAC upgrades
- Track resurfacing at multiple schools

\$18 Million in Ed-SPLOST funded projects for 2026-27 include

- New/replacement computers, devices for students and staff
- Network and technology, repairs and enhancements districtwide
- Systemwide maintenance and renovation needs

Construction project updates are part of each School Board meeting agenda, and a Five-Year Facility Plan with timelines for all major projects can be viewed on the website under [Support Services](#).

BUDGET, continued from Page 1

not replace, teacher instruction.

While the district will see decreases in federal and state funding, expenses are rising by \$3.8 million for the district's portion of Teacher Retirement System (TRS) and State Health Benefit Plan (SHBP) costs for next school year. Ninety-two percent of the general fund operating budget is invested in salaries and benefits.

The district balanced the budget by making further central office spending cuts, paying more expenses with Education-SPLOST (Special Purpose Option Sales Tax), and instituting bus stop-arm cameras to improve student and bus driver safety with assessed fines to be used for improving safety and security.

FISCAL NOTES

- The Cherokee County School Board has maintained a balanced operating budget with no increase in the local tax rate during the last 16 years, reducing the rate in 2022 by 1.5 mills to a historic low still maintained.
- The last 13 CCSD external audits have been "clean" with NO findings.
- 92% of the general fund operating budget is invested in salaries and benefits for teachers, support staff and administrators, with CCSD shrinking its central office general administration costs to 6th lowest in Georgia (down further from 9th lowest).

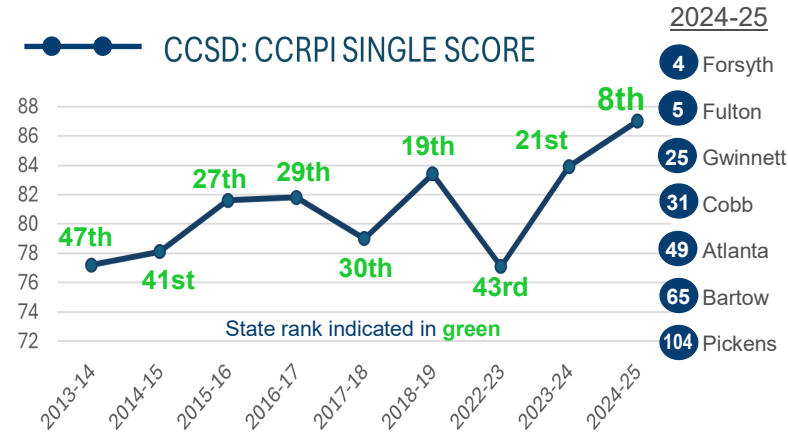
Cherokee County seniors (age 62+) are eligible to exempt school taxes on their primary home.

Visit the Tax Assessors' website [HERE](#) for details.

Elevating the Excellence

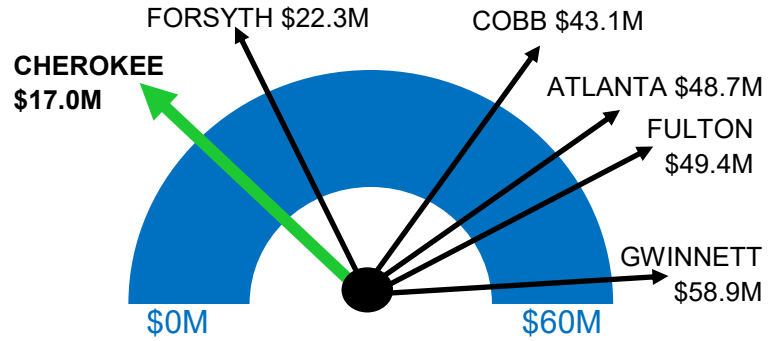
At a Rate No One Can Match

STUDENT PERFORMANCE



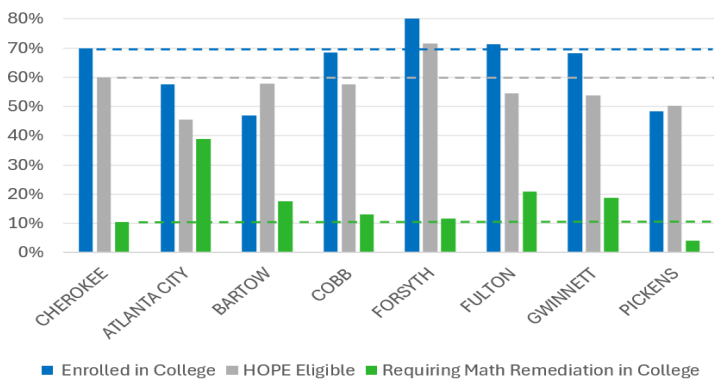
8th highest achieving district in Georgia
(180 school districts)

VALUE OF ONE MILL OF PROPERTY TAX



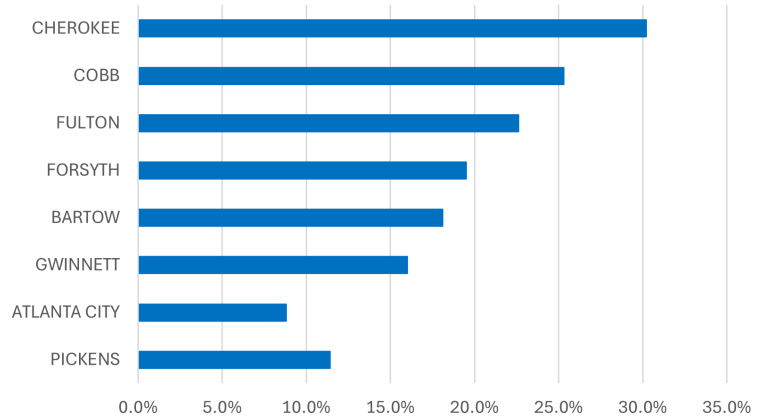
CCSD has maintained its historic low M&O millage rate of 16.45 with the lowest revenue generated by 1 mill in the region

COLLEGE BOUND, COLLEGE READY



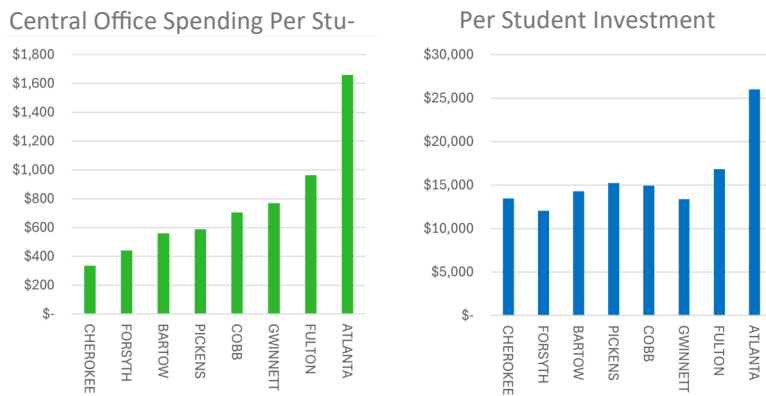
Advanced Placement courses save families \$7.2 Million in college tuition, with an AP exam pass rate of 85%

PERCENT OF DIGEST ELIGIBLE FOR EXEMPTION



Leading the region in tax exemptions

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.