



**GAINESVILLE**  
CITY SCHOOL SYSTEM

**2024-2025 GCSS Budget & 2024 Millage Rate (TENTATIVE)**



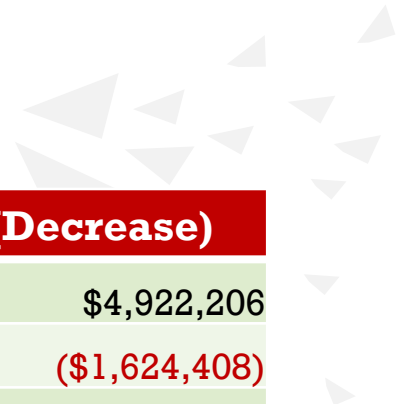
# FY25 Revenue Notes

- **QBE Earnings** increased due to a variety of factors:
  - Student Enrollment increased beyond pre-Covid enrollment
  - Health Insurance increased to \$21,120 for certified employees. No funds are received for classified employees
  - Certified Salary Scale increased by \$2,500 per employee
  - Safety and Security was added to the budget (roughly \$45,000 per school)
  - Nursing & Transportation increased due to legislative adjustments
  - Local Fair Share increased (negative impact on budget)
- **Property Taxes** indicate reassessed growth outpaced real growth and a potential decrease (rollback) in millage rate by 0.364 mills



# FY25 Budgeted Revenues

	<b>FY25 Tentative Budget</b>	<b>FY24 Initial Budget</b>	<b>Increase/(Decrease)</b>
QBE	\$63,721,556	\$58,799,350	\$4,922,206
Local 5 Mill Share	\$(14,301,962)	\$(12,677,554)	(\$1,624,408)
Charter	\$1,038,800	\$962,217	\$76,583
Nursing & Transportation	\$1,193,771	\$538,089	\$655,682
Property Taxes	\$48,661,582	\$43,499,395	\$5,162,187
Title Ad Valorem Tax	\$3,000,000	\$3,000,000	\$0
Intangible/Real Estate Tax	\$265,000	\$265,000	\$0
Tuition	\$120,000	\$120,000	\$0
Indirect Cost	\$300,000	\$300,000	\$0
Federal Through State	\$550,000	\$100,000	\$450,000
Other Local/Other Sources	\$100,000	\$100,000	\$0
Other Grants	\$128,000	\$128,000	\$0
Misc. State Grants	\$446,200	\$446,200	\$0
<b>Total</b>	<b>\$105,222,947</b>	<b>\$95,580,697</b>	<b>\$9,642,250</b>





# FY25 Expenditure Notes

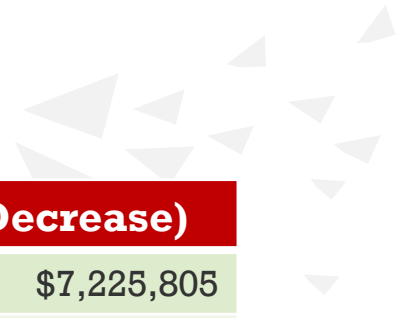
- **Step Increases** remain for years of experience and degree advancement, including new steps and benefits = **\$1.8M** (included is the increase in Teacher Retirement (TRS) by 0.8% to 20.78%)
- **Classified Salary Scales** increased 2.5% for all employees = **\$325k**
- **Certified Salary Scales** increased \$2,500 per Gov. Kemp = **\$2.0M**
- **ESSER Expenditures** are absorbed into the general fund (Mental Health Clinicians, Substitutes, Butler Center Support Staff) = **\$1.1M**
- **Special Education Needs** increased = **\$1.0M (Paraprofessionals) & \$775k (Dept. Budget)**
- **State Health Benefit Plan (SHBP)** insurance increased to \$21,120 per certified employee and \$16,650 per classified employee (both were \$11,340 in FY22) = **\$2.8M**

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- **Tax Allocation District (TAD)** increased by more than 50% = **\$2.3M total**



# FY25 Budgeted Expenditures

	<b>FY25 Tentative Budget</b>	<b>FY24 Initial Budget</b>	<b>Increase/(Decrease)</b>
Instruction	\$67,425,137	\$60,199,330	\$7,225,805
Pupil Services	\$3,538,807	\$2,977,468	\$561,339
Improvement of Instruction	\$1,923,132	\$1,326,386	\$596,746
Instructional Staff Training	\$106,826	\$78,500	\$28,326
Educational Media Services	\$1,546,794	\$1,493,854	\$52,940
General Administration	\$1,894,583	\$1,917,051	\$(22,468)
School Administration	\$8,136,070	\$7,530,603	\$605,467
Support Services – Business	\$867,776	\$771,416	\$96,360
Maintenance & Operations	\$11,373,000	\$10,417,900	\$955,100
Transportation	\$4,362,786	\$4,119,610	\$243,176
Support Services – General	\$4,097,134	\$3,867,771	\$229,363
Other Support Services	\$1,193,722	\$760,591	\$433,131
Other Outlays	\$500,000	\$500,000	\$0
<b>Total</b>	<b>\$106,965,767</b>	<b>\$95,960,480</b>	<b>\$11,005,287</b>



# FY25 General Fund Budget

	<b>6.195 mills (Current Rate)</b>
Revenues	\$105,222,947
Expenditures	\$106,965,767
Increase/(Decrease)	<b>(\$1,742,820)</b>
Beginning Fund Balance FY24	\$20,400,000
Ending Fund Balance FY25	\$18,657,180
Increase/(Decrease) to Taxpayer per \$100,000 <i>*If no change in property assessment.</i>	\$0.00



## NOTICE TO THE CITY OF GAINESVILLE TAXPAYERS

The City of Gainesville Board of Education does hereby announce that the millage rate will be considered for tentative adoption at the regular board meeting on Monday, June 17, 2024 at 5:30 p.m. to be held at 508 Oak Street, Gainesville, GA 30501 and pursuant to the requirements of O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy along with the history of the tax digest and levy for the past 5 years.

### CURRENT 2024 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

City of Gainesville Board of Education	2019	2020	2021	2022	2023	2024
Real & Personal Property	6,773,562,201	7,383,639,921	7,717,168,355	9,004,898,115	11,294,513,388	12,627,123,385
Motor Vehicles	42,772,000	41,339,925	32,620,625	46,115,375	47,750,650	49,387,875
Mobile Homes	1,510	22,755	21,398	34,498	25,893	25,365
Heavy Duty Equipment	111,938	126,450	88,200	92,180	48,013	0
<b>GROSS DIGEST</b>	<b>6,816,447,649</b>	<b>7,425,129,051</b>	<b>7,749,898,578</b>	<b>9,051,140,168</b>	<b>11,342,337,944</b>	<b>12,676,536,625</b>
Less: Exempt Properties	1,226,721,090	1,284,893,675	1,302,750,313	1,543,627,973	2,007,515,575	2,561,518,870
<b>NET DIGEST</b>	<b>5,589,726,559</b>	<b>6,140,235,376</b>	<b>6,447,148,265</b>	<b>7,507,512,195</b>	<b>9,334,822,369</b>	<b>10,115,017,755</b>
Less: Estimates for Other Exemptions and Digest Adjustments*	970,745,865	1,118,965,620	1,150,637,949	1,406,430,159	1,747,181,863	1,727,344,187
<b>ANTICIPATED TAXABLE DIGEST TO BE BILLED</b>	<b>4,618,980,694</b>	<b>5,021,269,756</b>	<b>5,296,510,316</b>	<b>6,101,082,036</b>	<b>7,587,640,506</b>	<b>8,387,673,568</b>
<b>M&amp;O MILLAGE</b>	<b>6.614</b>	<b>6.614</b>	<b>6.395</b>	<b>6.195</b>	<b>6.195</b>	<b>6.195</b>
<b>DEBT SERVICE MILLAGE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School Taxes Levied for M & O	30,549,938	33,210,678	33,871,183	37,796,203	47,005,433	51,961,638
School Taxes Levied for Debt Service	-	-	-	-	-	-
<b>Total School Taxes Levied</b>	<b>30,549,938</b>	<b>33,210,678</b>	<b>33,871,183</b>	<b>37,796,203</b>	<b>47,005,433</b>	<b>51,961,638</b>
<b>Net Taxes \$ Increase (Decrease)</b>	<b>775,306</b>	<b>2,660,740</b>	<b>660,505</b>	<b>3,925,020</b>	<b>9,209,230</b>	<b>4,956,205</b>
<b>Net Taxes % Increase (Decrease)</b>	<b>2.60%</b>	<b>8.71%</b>	<b>1.99%</b>	<b>11.59%</b>	<b>24.37%</b>	<b>10.54%</b>

\*Estimates for: Digest adjustments and Exemptions for Conservation, Freeport, Historical, Veterans, One Years Support, Seniors and Disabled.

## Digest Notes

- **Exemptions** increased to 34% of Gross Digest, excluding TAD expenditures
- **Hearings** are required if not adopting the rollback rate

### NOTICE OF PROPERTY TAX INCREASE

On Monday, July 15, 2024, the Gainesville City Board of Education will adopt a millage rate, which will require an increase in property taxes by 6.24 percent.

All concerned citizens are invited to the public hearings on this tax increase to be held at the Gainesville City Board of Education Board Office, 508 Oak Street, Gainesville, GA 30501 on the following dates:

June 24, 2024 at 5:00 p.m.

June 24, 2024 at 6:00 p.m.

July 15, 2024 at 11 a.m.

This proposed increase will result in a millage rate of 6.195 mills, an increase of .364 mills. Without this tentative tax increase, the millage rate will be no more than 5.831 mills. The proposed tax increase for a property with a fair market value of \$425,000 is approximately \$153.97 and the proposed tax increase tax increase for a non-homestead property with a fair market value of \$450,000 is approximately \$163.80.



# Estimates for Other Exemptions & Digest Adjustments

	Assessed Value	Tax Revenue - Gainesville City Schools		
	Millage Rate	School O&M 6.195	School Debt 0.000	Total 6.195
Tax Digest/ Tax Levy	10,115,017,755	62,662,535	0	62,662,535
Freeport Exemptions (100%)	(593,402,160)	(3,676,126)	0	(3,676,126)
Conservation Exemptions (100%)	0	0	0	0
Historical Exemptions	0	0	0	0
Brownfield	0	0		0
One Years Support	0	0	0	0
Veteran's Exemptions	(14,783,575)	(91,584)	0	(91,584)
Senior Exemptions	(14,800,000)	(91,686)	0	(91,686)
Senior Exemptions	(1,082,762,450)	(6,707,713)	0	(6,707,713)
Disabled Vet Exemptions	(20,621,003)	(127,747)	0	(127,747)
Disabled Exemptions	(975,000)	(6,040)	0	(6,040)
Subtotal - PT32.1 Form	8,387,673,568	51,961,638	0	51,961,638
Tax Allocation District Adjustment - Midtown	(303,066,135)	(1,877,495)	0	(1,877,495)
Tax Allocation District Adjustment - Westside	(62,715,723)	(388,524)	0	(388,524)
Tax Billed	8,021,891,710	49,695,619	0	49,695,619





# Current Millage Rate – Neighboring Districts

	Millage Rate	Debt Millage	Total	Notes
Habersham	10.354		10.354	Additional 5.767 mills coming from LOST
Dawson	10.800		10.800	
Banks	14.000		14.000	
Lumpkin	14.700		14.700	
Barrow	15.298		15.298	
<b>GAINESVILLE</b>	<b>15.488</b>		<b>15.488</b>	<b>Millage = 6.195 at 100%; Senior exemption at 70; TADs</b>
Jefferson	13.549	2.545	16.094	
Hall	15.600	1.000	16.600	Senior exemption at 70
Forsyth	15.300	1.418	16.718	
Commerce	15.500	2.000	17.500	
Jackson	15.495	2.600	18.095	
Gwinnett	19.200	1.450	20.650	





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