

Millage Rate  
Public Hearing



# Legislative Impact on FY26 Budget

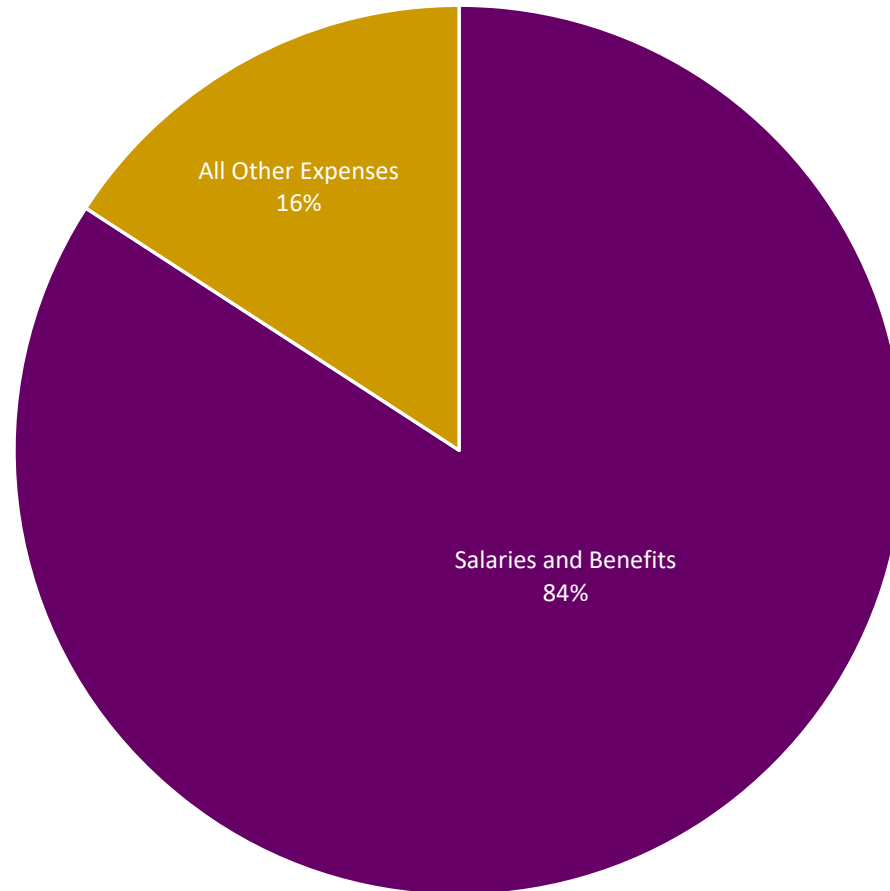
FY26 GA State Budget was signed off on by Governor Kemp on May 9th

Certified Health Insurance to increase from \$1,760 to \$1,885 per month, per member effective July 1, 2025. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

Classified/Non-Certified Health Insurance to increase from \$1,580 to \$1,885 per month, per member effective July 1, 2025. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

TRS Employer Rate to increase from 20.78% to 21.91%.

## 2026 General Fund Budget by Expense Type



## FY26 General Fund Highlights

- Salary increases for steps/years of experience based on system salary schedules.
- Retention Bonus for returning employees – 3%
- Increases in employer paid benefits for employees.
- Rising Costs – Inflation, Costs of goods/services.
- Addition of 4.5 School Based Positions due to factors such as growth and student need. Positions include an Assistant Principal and various teaching positions.
- Hired a full time School Resource Officer at CES
- Additional Literacy and Curriculum needs

# Proposed 2025 Millage Rate

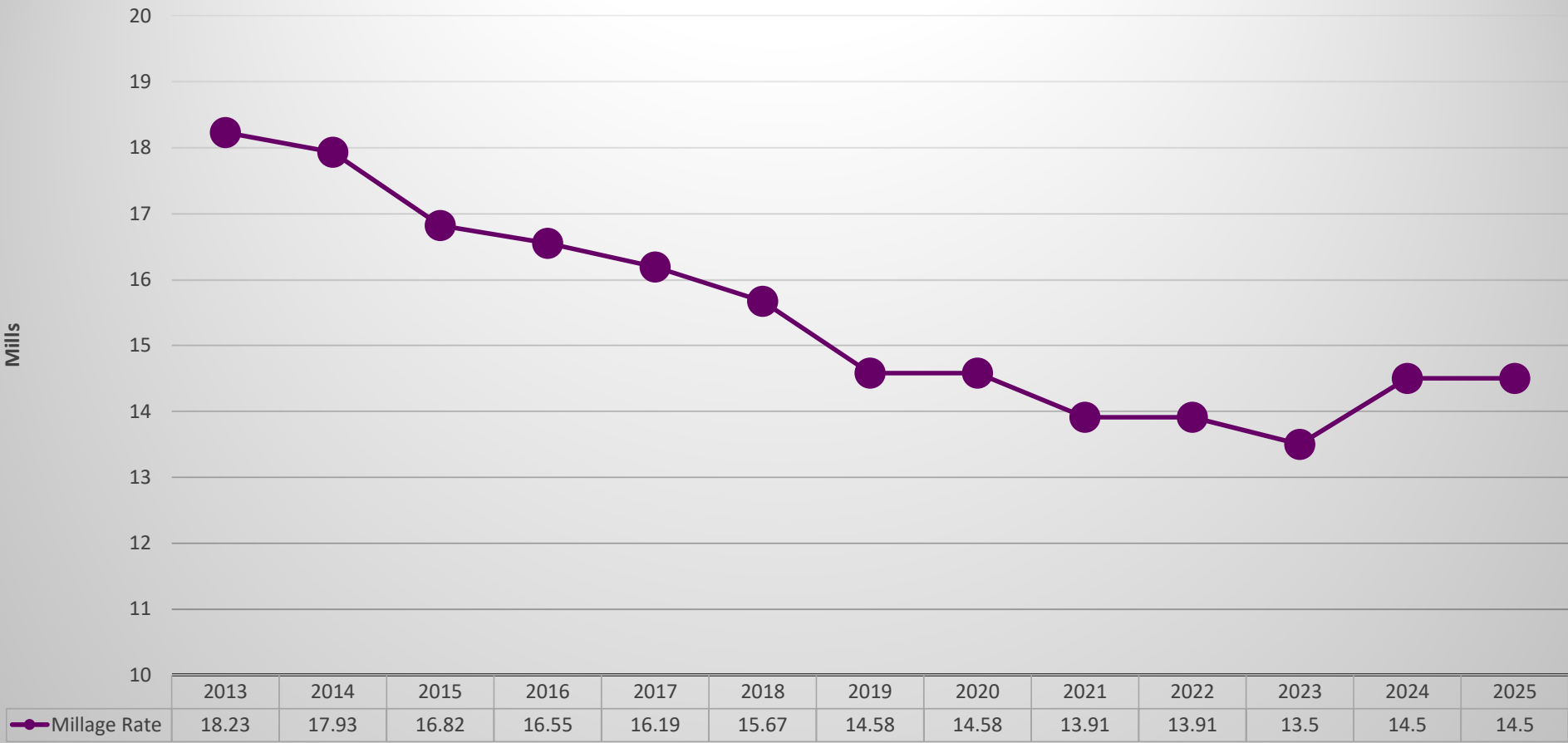
Current millage  
rate: 14.500 mills

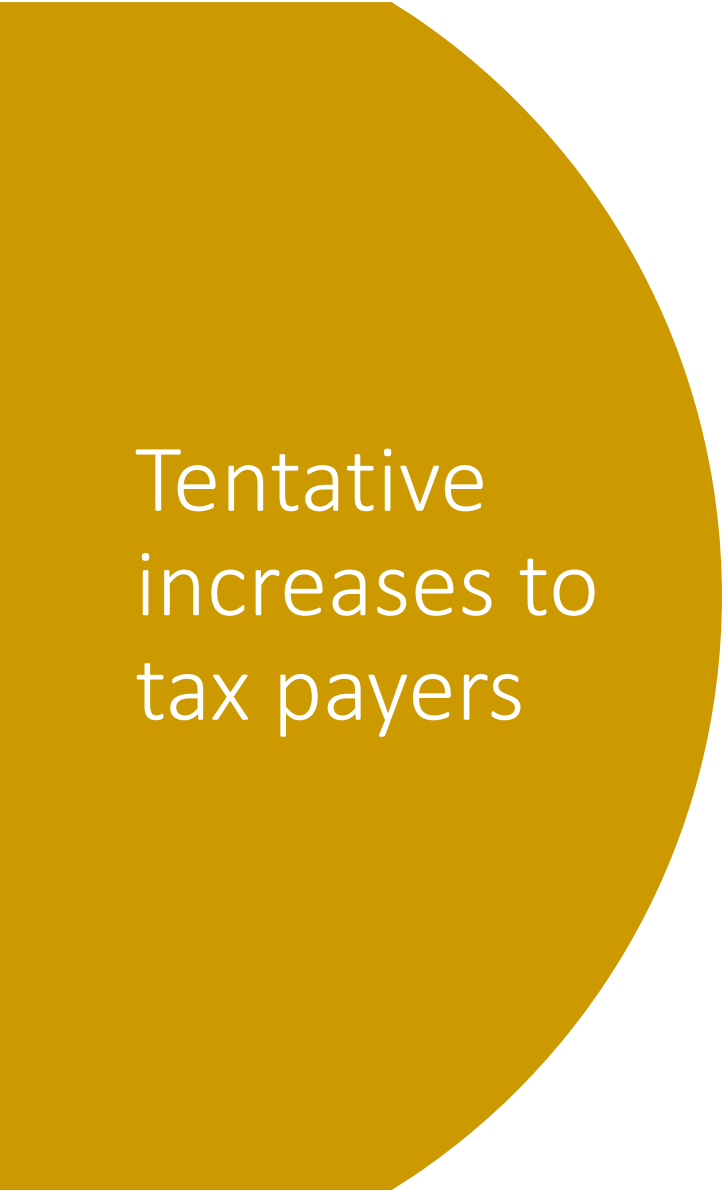
Rollback Rate:  
13.845 mills

Proposed millage  
rate: 14.500 mills

Results in an  
increase of 0.655  
mills over the  
rollback rate

CCS - Millage Rate History





## Tentative increases to tax payers

- The proposed tax increase for a home with a fair market value of \$325,000 is approximately \$85.15 (\$7.80 per month) and the proposed tax increase for non-homestead property with a fair market value of \$375,000 is approximately \$98.25 (\$8.19 per month).

## NOTICE

The City of Cartersville Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the City Council Chambers located on the Third Floor of City Hall, 10 North Public Square on August 21, 2025 at 7:00 PM 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 five years.

### CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

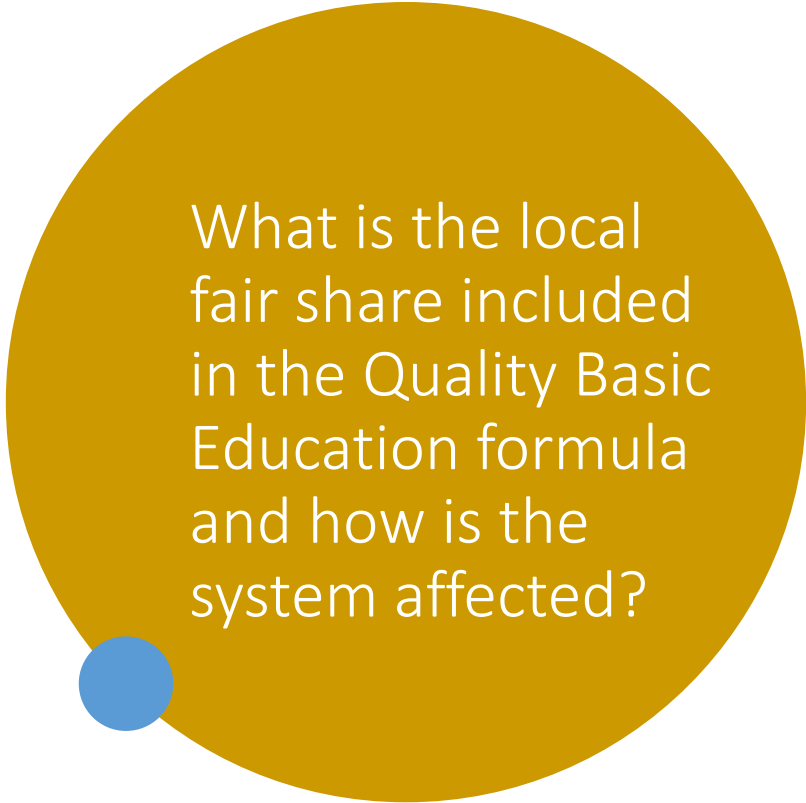
BOARD OF EDUCATION		2020	2021	2022	2023	2024	2025 - Preliminary
V A L U E	Real & Personal	1,331,552,526	1,351,223,018	1,566,002,731	2,002,972,915	2,165,800,885	2,256,934,503
	Motor Vehicles	9,643,450	7,575,310	7,621,780	7,858,840	7,816,400	7,160,700
	Mobile Homes	52,802	52,054	68,980	68,980	71,032	72,999
	Timber - 100%	9,255	21,883	0	0	0	0
	Heavy Duty Equipment	30,024	0	112,757	199,906	101,489	93,674
	Gross Digest	1,341,288,057	1,358,872,265	1,573,806,248	2,011,100,641	2,173,789,806	2,264,261,876
	Less Exemptions	170,641,938	173,834,036	196,221,712	260,965,097	234,215,362	238,935,124
	<b>NET DIGEST VALUE</b>	<b>1,170,646,119</b>	<b>1,185,038,229</b>	<b>1,377,584,536</b>	<b>1,750,135,544</b>	<b>1,939,574,444</b>	<b>2,025,326,752</b>
R A T E	<b>MILLAGE RATE (Maintenance &amp; Operation)</b>	14.576	13.906	13.906	13.500	14.500	14.500
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$17,063,338</b>	<b>\$16,479,142</b>	<b>\$19,156,691</b>	<b>\$23,626,830</b>	<b>\$28,123,829</b>	<b>\$29,367,238</b>
	Net Tax \$ Increase	\$660,388	(\$584,196)	\$2,677,549	\$4,470,139	\$4,497,000	\$1,243,408
	Net Tax % Increase	4.47%	-3.42%	16.25%	23.33%	19.03%	4.42%



## FY26 Budget's Effect on Fund Balance Reserves

If the millage rate remains at 14.5, we will need to use \$1,702,869 of fund balance reserves.

If the millage rate were to be set at the rollback rate of 13.845, we would need to use an additional \$1,326,589 of fund balance reserves. This would result in an overall total of \$3,029,485.



What is the local fair share included in the Quality Basic Education formula and how is the system affected?

- The local fair share is equal to 5 mills in the QBE formula. Every system in the state has to contribute this amount to the state for equalization. In FY25, the local fair share was \$7,822,242. For FY26 the local fair share went up to \$8,413,600.
- The state provides QBE funds to each school district on a monthly basis. The Local Fair Share is deducted from the total amount provided to the school district and goes to school districts with high poverty levels. CCS does not qualify for equalization.

System: 767 - Cartersville City

School: ALL

<----- Earnings (\$) ----->						
DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Kindergarten	205	1,541,984	16,021	1,558,005	339,963	1,218,042
Kindergarten Early Intervention	91	890,692	7,112	897,804	195,905	701,899
Primary Grades 1-3	712	4,315,481	61,161	4,376,642	955,002	3,421,640
Primary Grades 1-3 Early Intervention	155	1,404,322	13,315	1,417,637	309,335	1,108,302
Upper Elementary Grades 4-5	315	1,457,425	22,182	1,479,607	322,857	1,156,750
Upper Elementary Grades 4-5 Early Intervention	153	1,386,200	10,774	1,396,974	304,826	1,092,148
Middle Grades 6-8	0	0	0	0	0	0
Middle School 6-8	731	3,827,754	51,477	3,879,231	846,465	3,032,766
High School Grades 9-12	963	4,194,656	109,397	4,304,053	939,163	3,364,890
Vocational Lab 9-12	280	1,390,313	91,896	1,482,209	323,424	1,158,785
Special Education Category 1	8	95,806	1,992	97,798	21,340	76,458
Special Education Category 2	10	146,721	1,314	148,035	32,302	115,733
Special Education Category 3	180	3,417,482	36,756	3,454,238	753,730	2,700,508
Special Education Category 4	56	1,761,132	23,656	1,784,788	389,448	1,395,340
Special Education Category 5	29	347,298	12,250	359,548	78,455	281,093
Gifted - Special Education Category 6	548	4,428,445	55,293	4,483,738	978,371	3,505,367
Remedial	88	574,047	5,055	579,102	126,363	452,739
Alternative	49	319,640	3,451	323,091	70,500	252,591
ESOL	109	1,487,286	6,261	1,493,547	325,898	1,167,649
Special Education Itinerant				0	0	0
Special Education Supplemental Speech				0	0	0
<b>TOTAL DIRECT INSTRUC.</b>	<b>4,682</b>	<b>32,986,684</b>	<b>529,363</b>	<b>33,516,047</b>	<b>7,313,347</b>	<b>26,202,700</b>
Cent. Admin/ Tchr. Sal Incr.		1,123,440	0	1,123,440	245,139	878,301
School Administration		1,319,911	32,222	1,352,133	295,041	1,057,092
Facility M&O			1,395,236	1,395,236	304,447	1,090,789
MEDIA CENTER		727,368	64,724	792,092	172,838	619,254
20 Days Additional Instruction		231,406		231,406	50,494	180,912
Staff & Professional Development				146,431	31,952	114,479
Principal Staff and Prof. Dev.				1,569	342	1,227
Midterm Hold Harmless				0	0	0
ONE TIME QBE PAYMENT						0
Charter System Adjustment				574,871		574,871
<b>QBE FORMULA EARNINGS</b>	<b>4,682</b>	<b>36,388,809</b>	<b>2,021,545</b>	<b>39,133,225</b>	<b>8,413,600</b>	<b>30,719,625</b>

Millage Rate History of Surrounding School Districts

