

Millage Rate
Public Hearing



Legislative Impact on FY27 Budget

FY27 GA State Budget was signed off on by Governor Kemp on May 12th

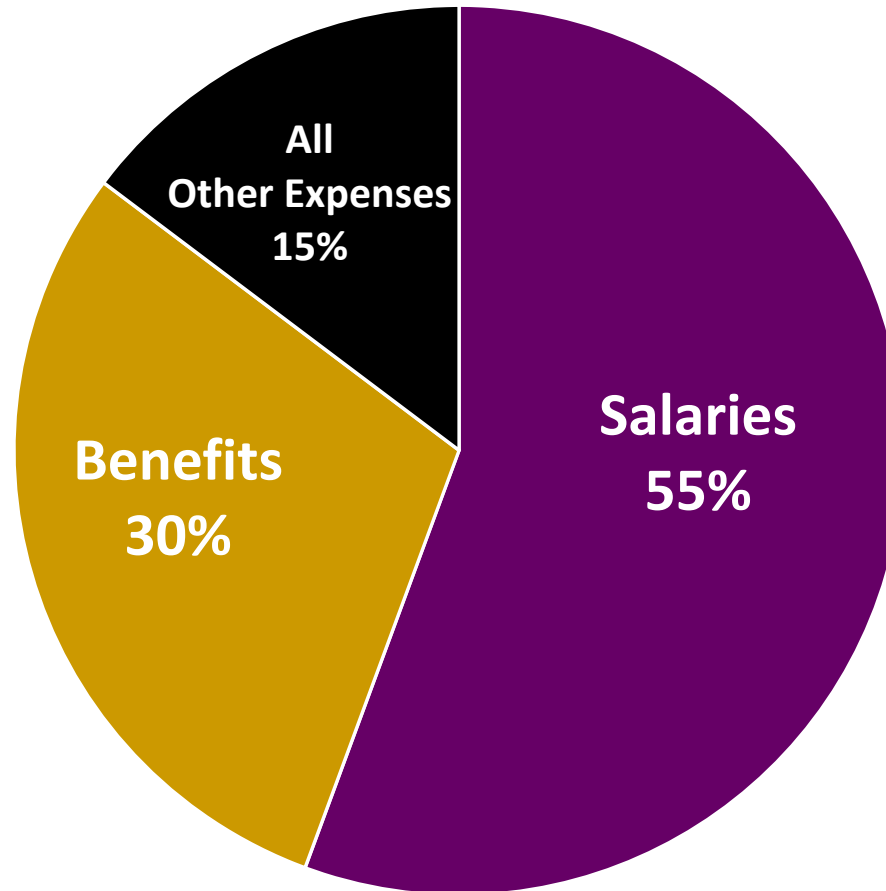
Certified Health Insurance to increase from \$1,885 to \$1,935 per month, per member effective July 1, 2026. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

Classified/Non-Certified Health Insurance to increase from \$1,885 to \$1,935 per month, per member effective July 1, 2026. Dramatic increases beginning in FY23 – at that time the PMPM rate was \$945.

TRS Employer Rate to increase from 21.91% to 22.32%.

Increased state funding for safety and security, pupil transportation, mental health, literacy coaches and student advocates. However, state funding only covers portions of the total cost.

2027 General Fund Budget by Expense Type



FY27 General Fund Highlights

- 2% Salary Increases for all employees.
- Increases for steps/years of experience.
- Increases in employer paid benefits for employees.
- Rising Costs – Inflation, Costs of goods/services.
- Addition of 5.5 School Based Positions due to factors such as growth and student need. Positions include a Counselor, Special Education Resource Teacher, Registered Behavioral Technicians, Literacy Coach and 1.5 teaching positions.

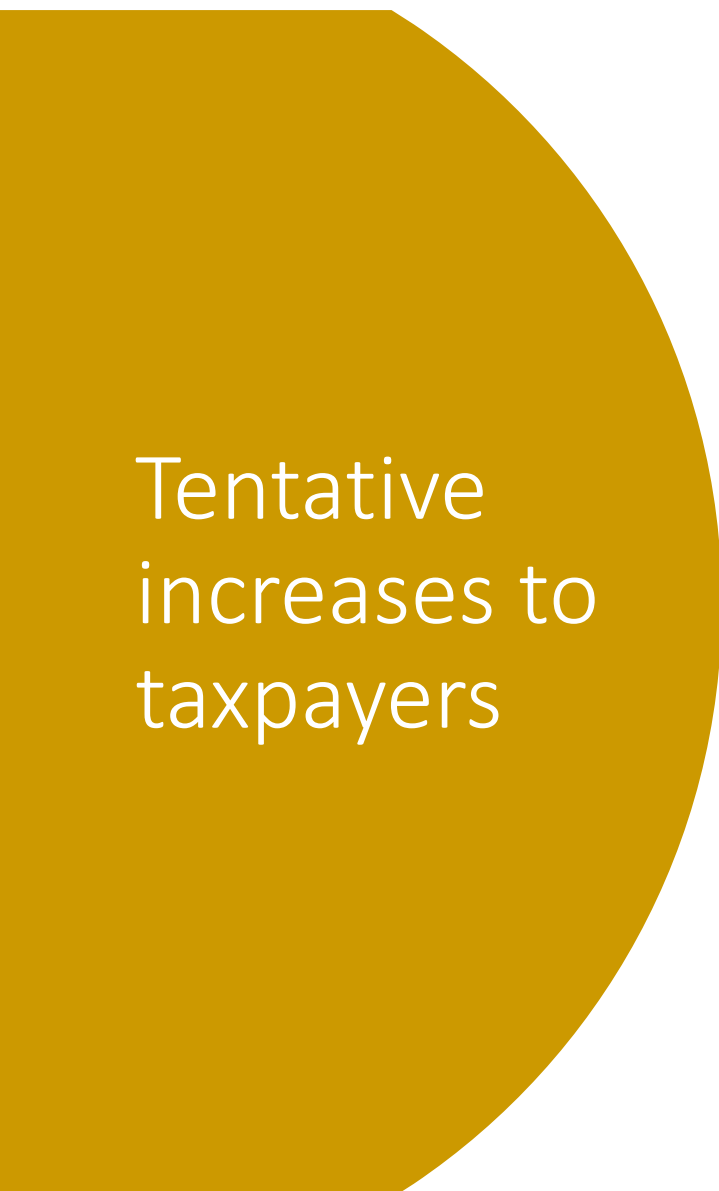
Proposed 2026 Millage Rate

Current millage
rate: 14.500 mills

Rollback Rate:
14.024 mills

Proposed millage
rate: 14.500 mills

Results in an
increase of 0.476
mills over the
rollback rate



Tentative increases to taxpayers

- The proposed tax increase for a home with a fair market value of \$400,000 is approximately \$76.16 (\$6.35 per month) and the proposed tax increase for non-homestead property with a fair market value of \$500,000 is approximately \$95.20 (\$7.93 per month).

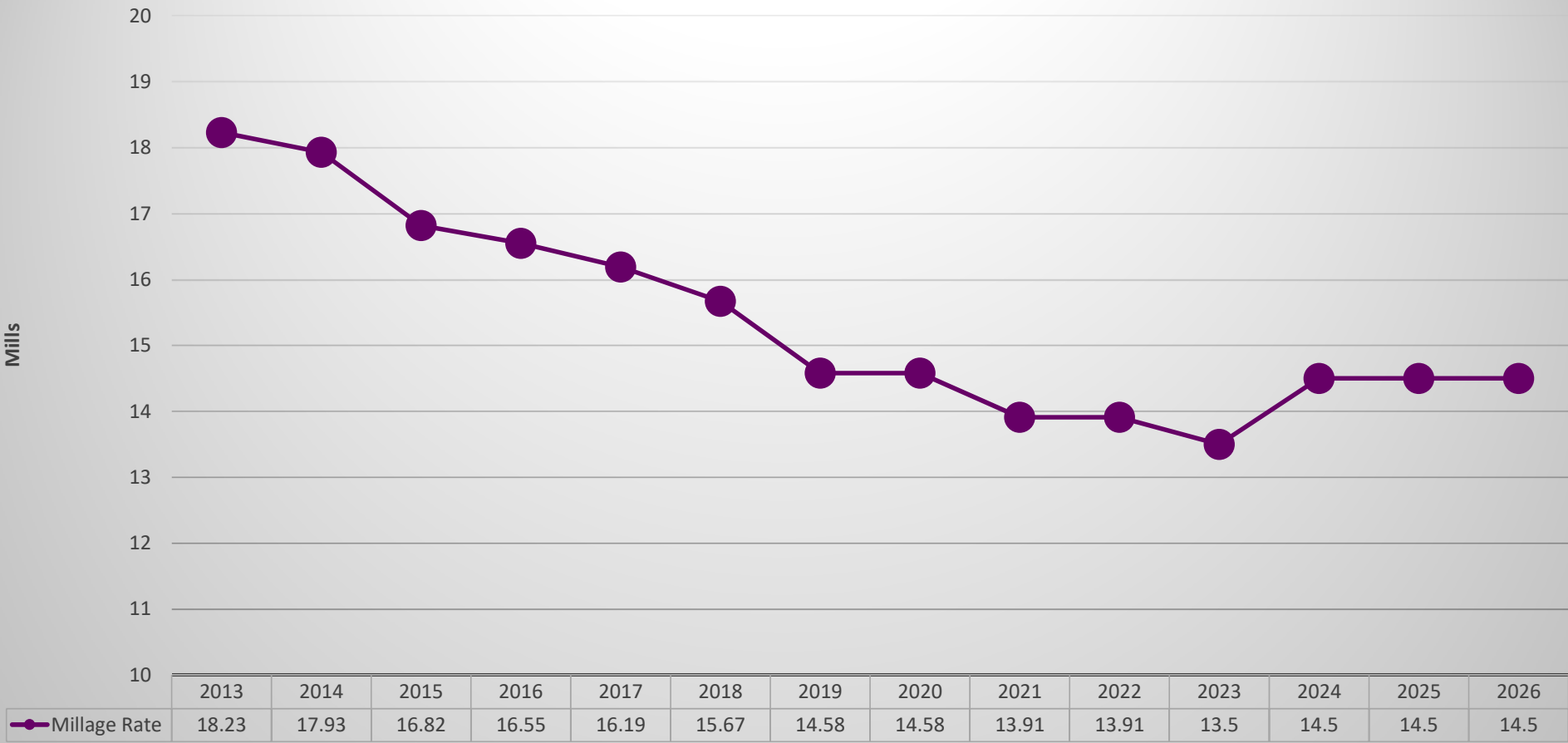
NOTICE

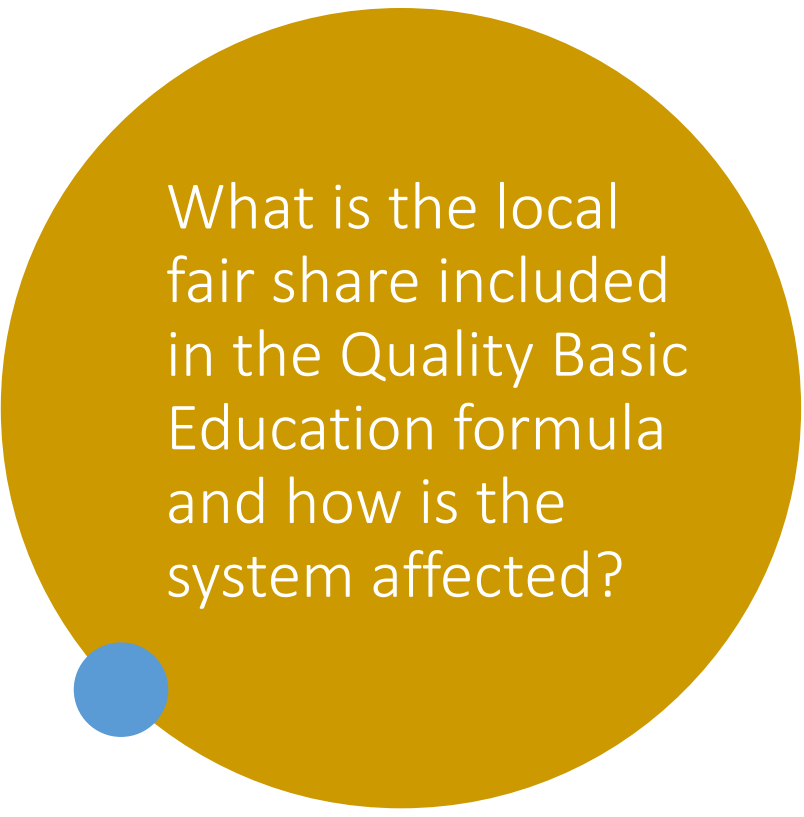
The City of Cartersville Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the City Council Chambers located on the Third Floor of City Hall, 10 North Public Square on August 20, 2026 at 7:00 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 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 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2021	2022	2023	2024	2025	2026 - Preliminary
V A L U E	Real & Personal	1,351,223,018	1,566,002,731	2,002,972,915	2,165,800,885	2,251,649,665	2,300,178,955
	Motor Vehicles	7,575,310	7,621,780	7,858,840	7,816,400	7,160,700	6,635,410
	Mobile Homes	52,054	68,980	68,980	71,032	72,999	72,864
	Timber - 100%	21,883	0	0	0	0	0
	Heavy Duty Equipment	0	112,757	199,906	101,489	93,674	75,353
	Gross Digest	1,358,872,265	1,573,806,248	2,011,100,641	2,173,789,806	2,258,977,038	2,306,962,582
	Less Exemptions	173,834,036	196,221,712	260,965,097	234,215,362	240,551,239	262,150,959
	NET DIGEST VALUE	1,185,038,229	1,377,584,536	1,750,135,544	1,939,574,444	2,018,425,799	2,044,811,623
R A T E	MILLAGE RATE (Maintenance & Operation)	13.906	13.906	13.500	14.500	14.500	14.500
TAX	TOTAL M&O TAXES LEVIED	\$16,479,142	\$19,156,691	\$23,626,830	\$28,123,829	\$29,267,174	\$29,649,769
	Net Tax \$ Increase	\$16,479,142	\$2,677,549	\$4,470,139	\$4,497,000	\$1,143,345	\$382,594
	Net Tax % Increase		16.25%	23.33%	19.03%	4.07%	1.31%

CCS - Millage Rate History





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 FY 2026, the local fair share was \$8,413,601. FY 2027 local fair share is estimated at \$8.5 Million.
- 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.

Millage Rate History of Surrounding School Districts

