FY2027 Budget

April 29th, 2026 – BOE Retreat

DeKalb County School District

State
Legislation & QBE

DeKalb County
School District

Legislative Updates

Process

The 2026 Legislative Session ended on April 2$^{nd.}$ The governor has 40 days (until May 12th) to approve or veto. As of April 28th he has not signed or vetoed any education or tax related bills that we have been monitoring. It is common for the governor to wait until the last few days to veto.

Legislative Updates

SB33 Homeownership Opportunity and Market Equalization Act of 2025 (HOME): Not signed by Governor as of 4/27/26 – Has until May 12th

1. Establishes a Local Homestead Option Sales Tac (LHOST) – School systems are not eligible
2. Provisions related to calculations of QBE for Educational Purpose
3. Increases the maximum allowable balance in reserve funds from 15% to 25%
4. Eliminates ability to opt out of HB 581 from 2024, mandates participation in Base Year Floating Homestead Exemption.
5. Effective on the date of the Governor’s signature

HB1193: Not signed by Governor as of 4/27/26 – Has until May 12th

1. Increases funds to provide literacy coaches in schools with students in grades K-3.

FY2027 State Budget Highlights

Not signed by Governor as of 4/27/26 – has until May 12th.

Noteworthy Changes:

1. **$36,400,437** Increase funds for the Teachers Retirement System to reflect an increase in the actuarially determined employer contribution from 21.91% to 22.32%.
2. **$69,804,000** increase in funds to reflect an increase in the health insurance employer contribution PMPM from $1,885 to $1,935 effective July 1, 2026 (*Note: This is for certified staff, but the increase also applies to non-certified staff.) Note this is a change from the original $2,028 PMPM proposed by Kemp.
3. **$70,416,120** increase in funds to provide literacy coaches in schools with students in grades K-3 per HB 1193 (2026 session)

Ongoing:

1. **$116,018, 875** for school security grants
2. **$38,169,401** increase in funds for pupil transportation formula grants to reflect updated bus counts and operations
3. **($35,984,661)** adjustment for the Local 5 Mill Share
4. No line item for $1K Custodial Supplements.

National

Federal Programs & Economy

DeKalb County
School District

Inflation – CPI-U

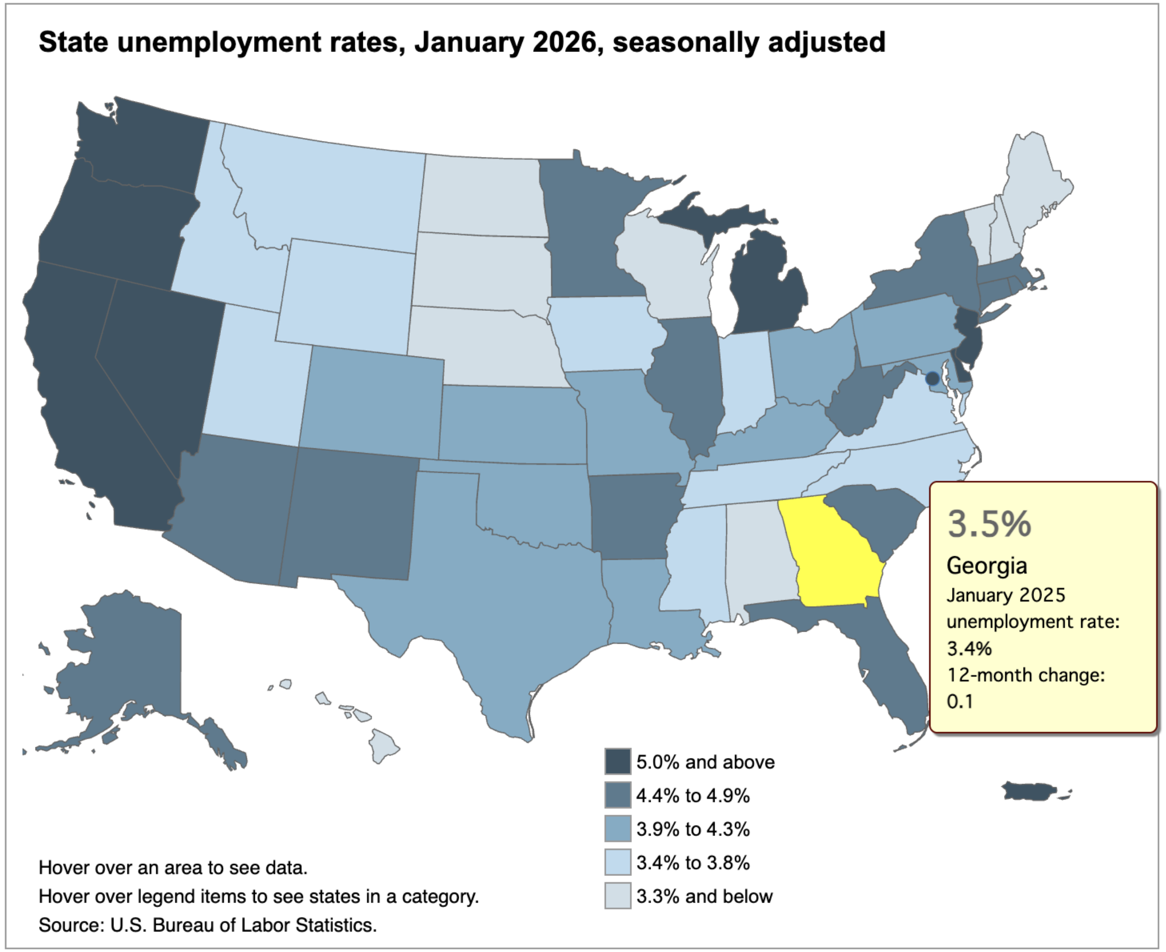
Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

	Seasonally adjusted changes from preceding month							Un-adjusted 12-mos. ended Dec. 2025
	Jun. 2025	Jul. 2025	Aug. 2025	Sep. 2025	Oct. 2025	Nov. 2025	Dec. 2025	
All items	0.3	0.2	0.4	0.3	–	–	0.3	2.7
Food	0.3	0.0	0.5	0.2	–	–	0.7	3.1
Food at home	0.3	-0.1	0.6	0.3	–	–	0.7	2.4
Food away from home[1]	0.4	0.3	0.3	0.1	–	–	0.7	4.1
Energy	0.9	-1.1	0.7	1.5	–	–	0.3	2.3
Energy commodities	1.0	-1.9	1.7	3.8	–	–	-0.4	-3.0
Gasoline (all types)	1.0	-2.2	1.9	4.1	-2.1	3.0	-0.5	-3.4
Fuel oil	1.3	1.8	-0.3	0.6	–	–	-1.5	7.4
Energy services	0.9	-0.3	-0.2	-0.7	–	–	1.0	7.7
Electricity	1.0	-0.1	0.2	-0.5	–	–	-0.1	6.7
Utility (piped) gas service	0.5	-0.9	-1.6	-1.2	–	–	4.4	10.8
All items less food and energy	0.2	0.3	0.3	0.2	–	–	0.2	2.6
Commodities less food and energy commodities	0.2	0.2	0.3	0.2	–	–	0.0	1.4
New vehicles	-0.3	0.0	0.3	0.2	0.1	0.2	0.0	0.3
Used cars and trucks	-0.7	0.5	1.0	-0.4	0.7	0.3	-1.1	1.6
Apparel	0.4	0.1	0.5	0.7	–	–	0.6	0.6
Medical care commodities[1]	0.1	0.1	-0.3	-0.1	–	–	0.3	1.5
Services less energy services	0.3	0.4	0.3	0.2	–	–	0.3	3.0
Shelter	0.2	0.2	0.4	0.2	–	–	0.4	3.2
Transportation services	0.2	0.8	1.0	0.3	–	–	0.5	1.5
Medical care services	0.6	0.8	-0.1	0.3	–	–	0.4	3.5

SB33:

Mandates participation in Base Year Floating Homestead Exemption. Growth in revenue attributable to re-evaluation growth will be capped at 2.7%, or perhaps 3% depending on SB-33.

Unemployment



Unemployment:

- Rate in Georgia is relatively unchanged from a year ago, sitting at 3.5%.
- Recommendation to set the DCSD vacancy rate estimate (salary savings) at 3.5% by function. Total is -$45.5M.

Federal Programs

Per Dr. Warren – no updates that would significantly impact DCSD Federal Programs as of 4/16/26

DeKalb County
School District

Local
2025 Tax Commissioner's Report

DeKalb County
School District

2025 Tax Commissioner's Report - Financial Highlights

GROSS DIGEST VALUE

INCORPORATED
33,241,135,635
57.9%

UNINCORPORATED
24,198,978,548
42.1%

VALUE BY TYPE

REAL ESTATE
54,454,465,035
94.8%

PERSONAL PROPERTY
2,299,526,174
4%

PUBLIC UTILITY
595,944,451
1.04%

MOTOR VEHICLE
83, 340,170
0.15%

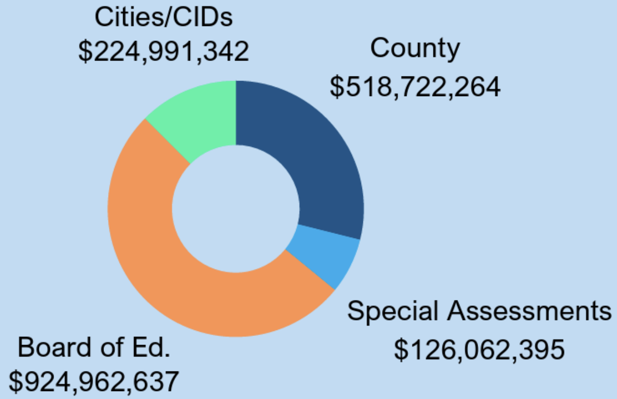
MOBILE HOME / HEAVY EQUIPMENT
6,838,353
0.01%

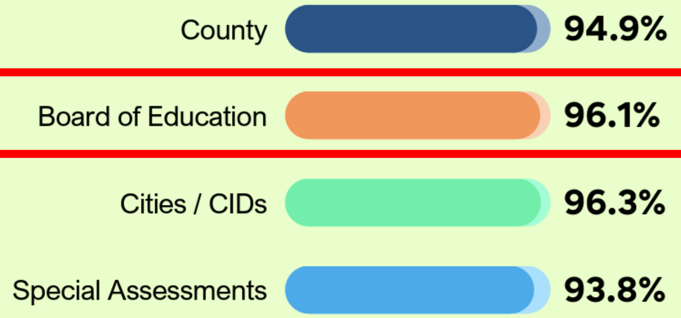
DCSD Digest & Homestead:

- 2025 Gross Digest was $50,745,199,255
- 2025 Gross Digest Total for Homestead Properties - $23,931,799,627, 47% of Total Digest will be subject to SB33, floating homestead exemption.

2025 Tax Commissioner's Report - Financial Highlights

NET BILLED
$1.8 Billion





PERCENT COLLECTED

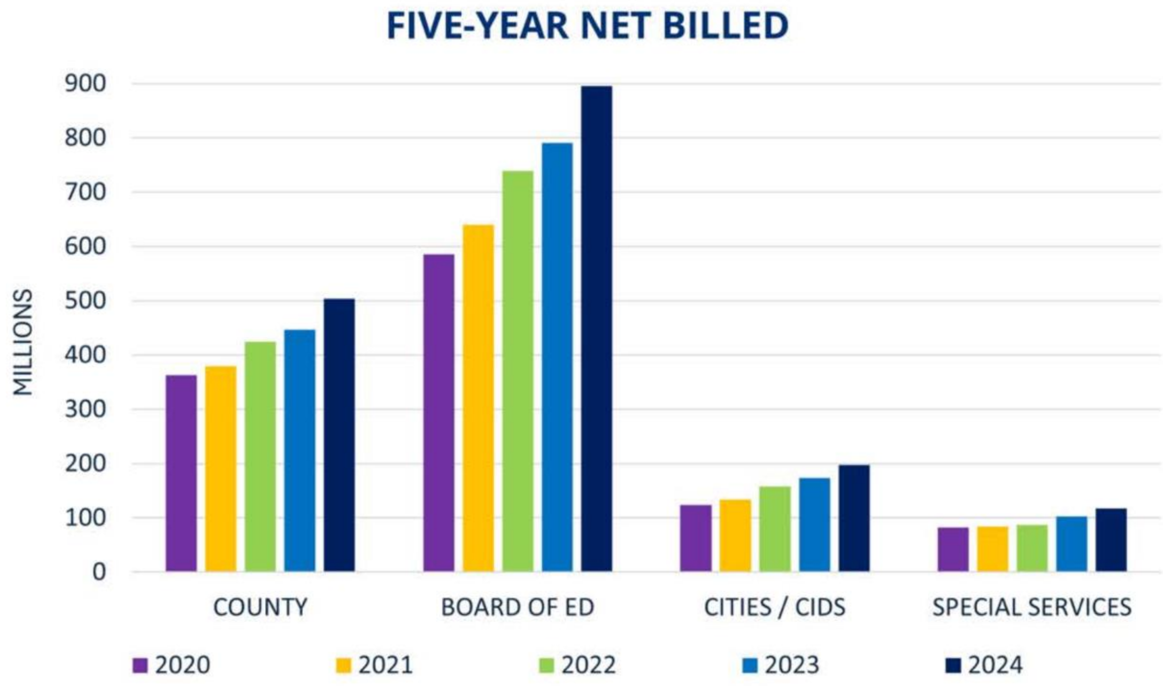
Outstanding Receivables

→ **$38,979,409**

Percent of Total Net Digest

→ **0.20%**

2025 Tax Commissioner’s Report - Financial Highlights



PERCENT COLLECTED

	2020	2021	2022	2023	2024
COUNTY	96.54%	96.70%	97.51%	96.35%	96.24%
BOARD OF ED	97.15%	97.34%	98.03%	97.17%	97.08%
CITIES / CIDS	94.90%	96.83%	97.41%	96.94%	96.66%
SPECIAL SERVICES	95.43%	95.91%	96.81%	94.59%	95.53%
TOTAL	**96.60%**	**96.93%**	**97.73%**	**96.72%**	**96.70%**

DCSD 2026 Tax Collection Estimates:

- Actual 2020 – 97.15
- Actual 2021 – 97.34
- Actual 2022 – 98.03
- Actual 2023 – 97.17
- Actual 2024 – 97.08
- Actual 2025 – 96.10
- Budget 2026 – 97.5% - includes receipt of delinquent taxes

Revenue Projection

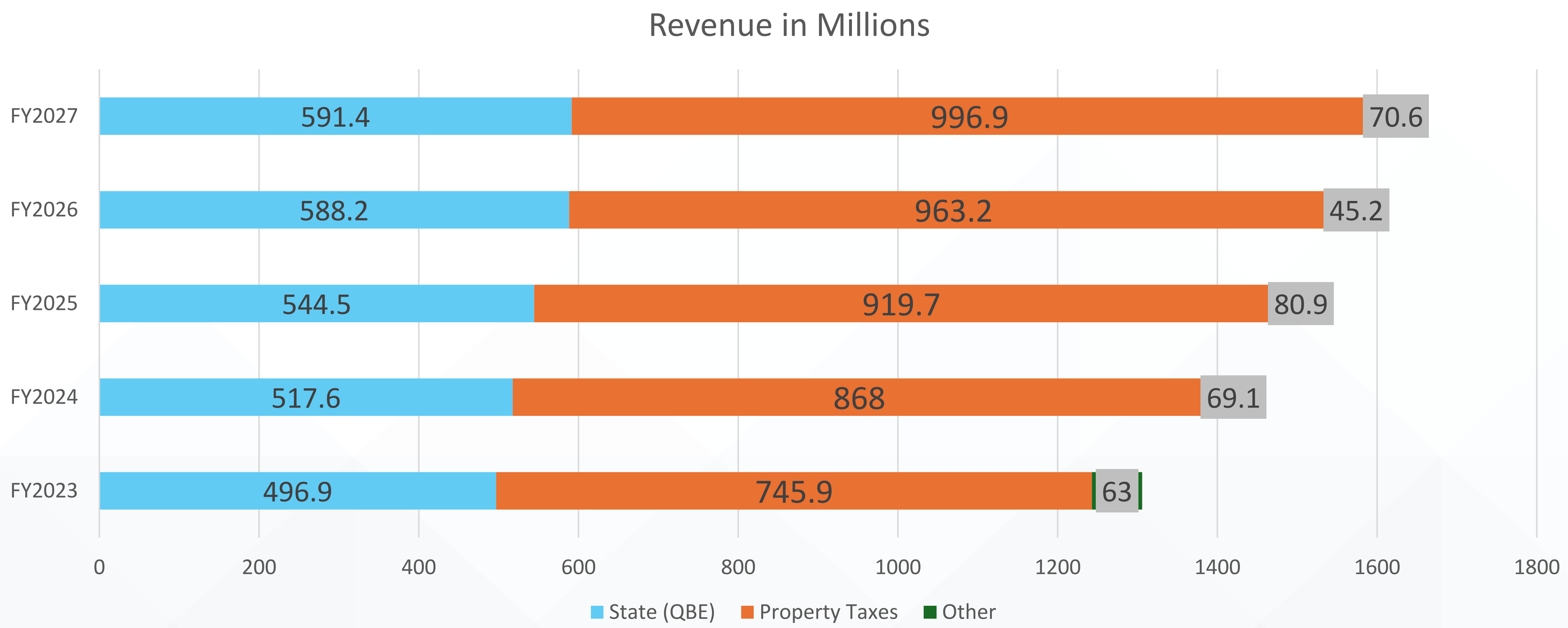
QBE, Property Taxes, Other

DeKalb County School District

General Fund Revenue

1. Quality Basic Education (QBE) Funds – 35.6%
    - Current estimates based on internal calculations given known conditions (TRS, SHBP, FTE, CPI)
    - Adjusted for reading specialists
    - Awaiting initial estimate as of 4/27/26
2. Property Taxes – 62.4%
    - Added 3.5% to 2025 assessment
    - Awaiting SB33 impact and resulting property tax digest on 5/15/26
3. Other – 1.9%
    - Based on historical trends.

General Fund Revenue Projection



DeKalb County School District

General Fund Revenue – 3 Year History

Sum of Initial Budget	Column Labels				
Row Labels	FY2025	FY2026	FY2027	Change $	Change %
1. Property Taxes	**$ (956,268,398.00)**	**$ (1,001,496,970.89)**	**$ (1,035,658,864.87)**	$ (34,161,893.98)	3.41%
AD VALOREM TAXES	$ (919,668,398.00)	$ (963,196,970.89)	$ (996,908,864.87)		
OTHER TAXES	$ (3,000,000.00)	$ (3,300,000.00)	$ (3,250,000.00)		
TITLE AD VALOREM TAX (TAVT)	$ (33,600,000.00)	$ (35,000,000.00)	$ (35,500,000.00)		
2. Sales Taxes	**$ (6,500,000.00)**	**$ (6,000,000.00)**	**$ (7,500,000.00)**	$ (1,500,000.00)	25.00%
OTHER SALES TAXES	$ (6,500,000.00)	$ (6,000,000.00)	$ (7,500,000.00)		
3. State Funds	**$ (559,830,156.00)**	**$ (590,784,323.99)**	**$ (599,830,088.74)**	$ (9,045,764.75)	1.53%
ON BEHALF PAYMENTS - PSERS	$ (1,917,413.00)	$ (1,963,334.00)	$ -		
ON BEHALF PAYMENTS - TRS	$ (188,000.00)	$ (236,710.00)	$ -		
OTHER GRANTS FROM GEORGIA DOE	$ (13,212,300.00)	$ (400,000.00)			
QBE EARNINGS	$ (544,512,443.00)	$ (588,184,279.99)	$ (599,830,088.74)		
5. Charges for Services	**$ (775,000.00)**	**$ (1,000,000.00)**	**$ (1,000,000.00)**	$ -	0.00%
TRANSPORTATION FEES	$ (775,000.00)	$ (1,000,000.00)	$ (1,000,000.00)		
6. Investment Earnings	**$ (15,000,000.00)**	**$ (17,500,000.00)**	**$ (20,000,000.00)**	$ (2,500,000.00)	14.29%
INVESTMENT INCOME	$ (15,000,000.00)	$ (17,500,000.00)	$ (20,000,000.00)		
7. Miscellaneous	**$ (6,730,000.00)**	**$ (2,730,000.00)**	**$ (3,300,000.00)**	$ (570,000.00)	20.88%
FED INDIRECT COST REIMBURSEMNT	$ (5,000,000.00)	$ (1,000,000.00)	$ (2,800,000.00)		
OTHER LOCAL REVENUES	$ (1,730,000.00)	$ (1,730,000.00)	$ (500,000.00)		
REVENUE CLEARING ACCT	$ -	$ -			
8. Operating Transfers From Other Funds	**$ -**	**$ -**			
OPER TRANSFERS FROM OTH FUND	$ -	$ -			
9. Other Source	**$ -**	**$ -**			
OTHER SOURCE	$ -	$ -			
9. Sale or Compensation for the Loss of Captial Assts	**$ -**	**$ (100,000.00)**	**$ (100,000.00)**	$ -	0.00%
SALE/COMP - FIXED ASSETS LOSS	$ -	$ (100,000.00)	$ (100,000.00)		
Grand Total	**$ (1,545,103,554.00)**	**$ (1,619,611,294.88)**	**$ (1,667,388,953.61)**	$ (47,777,658.73)	2.95%

Initiatives &

Budget Alignment to Strategic Plan

DeKalb County School District

FY2027 NEW Budget Initiatives

1. **Mandatory** - TRS increase from 21.91% to 22.32% - $3.5M
2. **Mandatory –** SHBP increase from $1865 to $1935 PMPE - $6.5M
3. **Mandatory –** Reading Specialist at every school serving K-3 grade band – 75 total - $8.5M
4. Step increases for eligible employees - $5.0M
5. Transfer incentive for highly effective teachers / leaders that go to Horizon schools - $360K annually.
6. Enhance 403b benefits (vesting period set at 2 years for all employees - $1.5M)
7. Additional paraprofessionals for any school that serves Kindergarten
   - 66 paras paid from Title – $3.6M
   - 14 paras paid from General (Horizon) - $760K
   - 10 paras paid from General - $550K

FY2027 Ongoing Budget Alignment

Student Academic Success with Equity and Access

1.1 Increase proficiency rates in literacy on district and state assessments for all students.
1.2 Increase proficiency rates in numeracy on district and state assessments for all students.
1.3 Increase the 4- and 5-year cohort graduation rates.
1.4 Ensure all students have equitable access to and support for academic programs and career pathways.
1.5 Improve student academic growth as measured by the College and Career Readiness Performance Index (CCRPI).
1.6 Enhance student proficiency in digital literacy skills using innovative technology.

Budget Alignment & Priorities:

- 1.1 – "95 Phonics Core Program"
- 1.1 – "Amira Tutor" High-Dosage 1:1 for 80 MTSS & ELA Coordinators
- 1.1 – Pre-k (3) classrooms (50)
- 1.1 - K-3 Reading Specialist
- 1.1 – MTSS (123)
- 1.2 - Special Education Lead Teacher (131)
- 1.3 - Half Cap
- 1.4 & 1.5 *Social Studies Curriculum Adoption
- 1.4 & 1.5 *Science Curriculum Adoption
- 1.4 & 1.5 - Kindergarten paraprofessionals
- 1.4 & 1.5 - Library Media Assistants (121)
- 1.4 & 1.5 - Horizon Area Funding
- 1.6 – "Ignite U"

FY2027 Ongoing Budget Alignment

School, Family, and Community Engagement

2.1. Strengthen family, school, and community engagement to establish clear, accessible, and relevant communication tailored to meet stakeholders' preferences.

2.2. Create opportunities for collaboration between the district, families, community partners, and businesses to foster partnerships to support district-wide initiatives.

2.3. Improve communication processes for stakeholders to ensure the flow of clear, timely, and relevant information.

2.4. Establish clear communication channels to effectively engage with multilingual families and provide equitable access to district and school information.

Budget Alignment & Priorities

- *2.1* Elementary School Athletics
- *2.3* School Messenger

FY2027 Ongoing Budget Alignment

Recruit, Develop, and Retain Talent

3.1. Recruit and hire a diverse and highly qualified workforce that reflects a world-class, innovative talent pool.

3.2. Develop high performing staff to ensure quality teaching and learning outcomes, an innovative workforce, and visionary leaders.

3.3. Retain highly effective staff in critical needs positions to ensure the sustainability and efficiency of integral district programs and services.

3.4. Develop employee pipelines for key staff positions to ensure the long-term viability of essential programs and services.

Budget Alignment & Priorities:

- *3.1* - HRMS
- *3.1* – LinkedIn Recruiter & Indeed
- *3.2* - SuperEval
- *3.1* - Horizon Transfer Incentives
- *3.3* - Step Increases
- *3.3* – SHBP & TRS increases
- *3.3* – Enhance 403b vesting period
- *3.3* – Difference Maker Campaigns
- *3.4* - IGNITE Teacher Residency Program
- *3.4* - TAPP – Alternative Teacher Certification
- *3.4* - Para to Teacher Apprenticeship Program
- *3.4* – ASPIRE (graduating seniors)

FY2027 Ongoing Budget Alignment

Culture and Climate

4.1. Ensure all schools provide a safe, orderly, and supportive learning environment for all students and staff.

4.2. Implement restorative practice structures in all schools and increase the number of schools using Positive Behavioral Interventions and Supports (PBIS) programs each year.

4.3. Improve student attendance by creating a positive and engaging school experience.

4.4. Ensure all schools have staff trained in de-escalation techniques and Crisis Prevention Intervention (CPI) strategies.

Budget Alignment & Priorities:

- *4.1 & 4.2* - PBIS Coaches (7) and Coordinator (1) – Implement PBIS framework within 60 schools, > 500 staff.
- *4.1 & 4.3* - Area Culture & Climate Coordinators (17)
- *4.1 & 4.2* – "Rethink Ed"– to be implemented in all high schools through ISS paraprofessionals.
- *4.3* - "EveryDay Labs" – Platform that helps track attendance detail and parental support, >1,100 users.
- *4.3* - Attendance Specialists (7)
- *4.4* - De-escalation training by Student Relations Staff to > 2,500 district staff; Special Education Staff provides CPI.

FY2027 Ongoing Budget Alignment

Mental Health and Wellness

5.1. Create safe and supportive environments that promote positive mental health and wellness.

5.2. Increase awareness of factors that can impact mental health to foster well-managed learning environments.

5.3. Increase mental health support staff to improve classroom behavior and peer relationships.

5.4. Expand staff participation in mental health professional learning opportunities.

<u>Budget Alignment & Priorities</u>

- *5.1* - SAFE Centers (8+) served > 5,000 students (therapy, mindfulness, restorative circles etc…)
- *5.1* - School Level Mental Health Specialist (4)
- *5.1* – Psychologists (43), Counselors (266)
- *5.2* - Cartwheel Mental Services (Grant Funded)
- *5.3* - “Unum” to provide Employee Assistance Program (EAP)
- *5.3* - Area Mental Health Coordinators (7)
- *5.3* - School Social Workers (66) – increased by (19) in past two years.
- *5.3* – Mental Health Specialists (6) placed at specific schools

FY2027 Ongoing Budget Alignment

Currently, there are more than 700 staff members providing mental supports for the students in DeKalb County School District.

FY2027 Ongoing Budget Alignment

Organizational Excellence

6.1. Provide clean, safe, and efficient school facilities for all students.

6.2. Deliver safe and efficient transportation services to all students.

6.3. Deliver efficient school nutrition services and healthy meals to all students.

6.4. Improve and maintain a secure, accessible, and equitable digital learning environment for all students.

6.5. Ensure excellent financial management of district resources.

Budget Alignment & Priorities:

- *6.1* – Elementary School Safety Associates (?)
- *6.1* – Centegix – Emergency Alert System
- *6.1* – Evolve – Weapons Detection & Conveyor Belt Systems
- *6.4* – Device Insurance / Stratix – device repair ($3M / Under $30 annually per student and staff)
- 6.4 – Canvas Learning Management (900k), (600K) Google for education, (1.5) Microsoft Enterprise Solution etc…
- *6.5* – Class Wallet - $200/teacher for classroom supplies.
- *6.5* – Tyler Technologies (Munis)
- *6.5* – Alloview (Budget Reduction)

DeKalb County School District

Fund Balance

General Fund Reserves

DeKalb County
School District

General Fund – Fund Balance Policy

3. **Committed fund balance –** amounts that can be used only for the specific purposes determined by a formal action of the Board . Commitments may be changed or lifted only by the same form of formal action that imposed the constraint originally. The District shall establish and maintain a committed fund balance per the below descriptions.

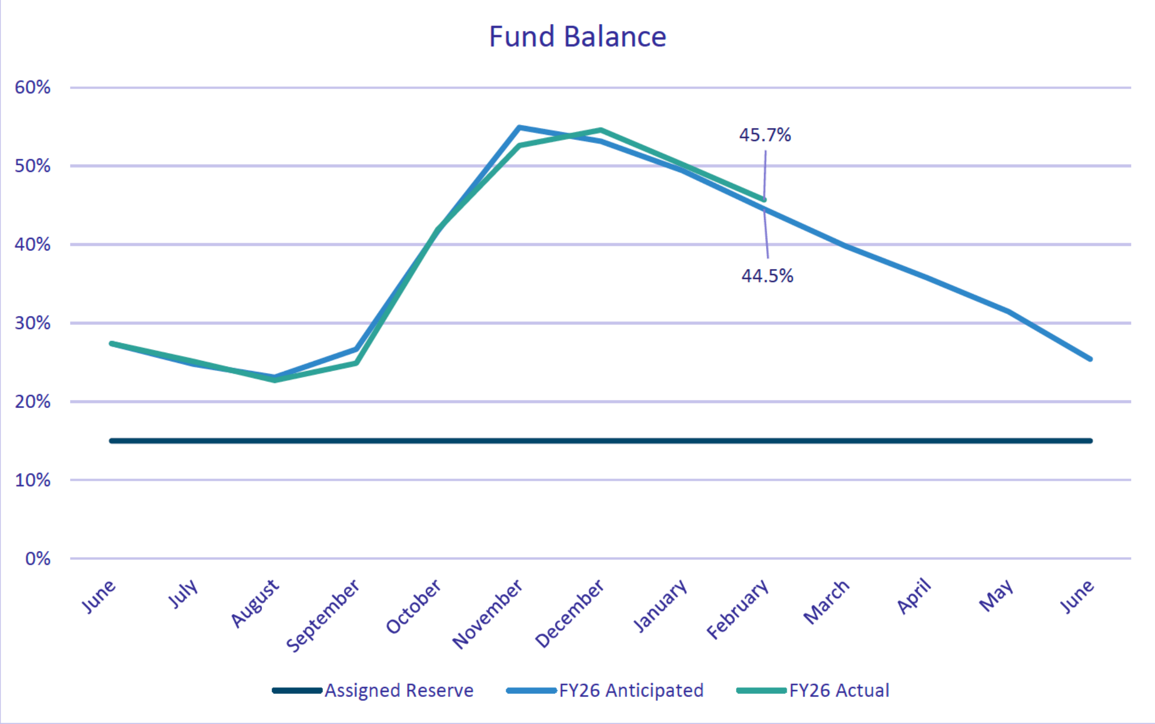
   a. Working Capital Reserve - This will be established based upon 5% of annual budgeted expenditures and is intended to be permanent in nature and not subject to draw down.

   b. Catastrophic Event Reserve - This reserve will also be established based upon 5 % of budgeted annual expenditures and may be drawn down in the event of unanticipated catastrophic events.

   c. Revenue Stabilization Reserve - This will be established based upon 5% of budgeted annual expenditures and may be drawn down in the event of a decrease in property tax digest or reduction to state funding.

5. **Unassigned fund balance –** includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts may be used for any legal purpose. The District shall strive to achieve and maintain a prudent level of unassigned fund balance in the general fund at fiscal year-end adequate to ensure continuous operations. Upon completion of the fiscal year, the District may utilize excess funds for the following purposes:

   a. One-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
   b. Establishing and funding a "Local" Capital Project Fund; or
   c. To balance future budgets; or
   d. Reduction of taxes.



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	$1.5M		
Committed (15%)	$241.9M	15.0%	15.0%
Unassigned	$503.4M	30.7%	29.5%
Total	**$867.3M**	**45.7%**	**44.5%**

General Fund – Fund Balance Monitoring

Date	Description	Amount	Percentage of Exp
7/1/2026	Start	$400,000,000	23.7%
8/31/2026	Low	$350,000,000	20.8%
8/31/2026	Low w/ Curr Adop	$320,000,000	19.0%
6/30/2027	End	$372,289,190	22.1%
6/30/2027	End w/ Curr Adop	$342,289,190	20.3%

1. **Estimated low point in August ~ 20.8%**
2. **Difference between 20.8% and 15% ~ $98M**
3. **One time expenditures – non-recurring in nature. Recommend to set aside $68M for:**
   1. **Curriculum adoption & textbook / resource purchases**
   2. **Potential litigation**
   3. **Other unknown**
4. **Balance future budgets: Recommend no more than $30M for FY2027 budget.**

General Fund – FY27 Budget Summary

		GENERAL FUND
REVENUES		
Property Taxes	$	1,035,658,865
Sales Taxes		7,500,000
State Funds		599,830,089
Federal Funds		-
Charges for Services		1,000,000
Investment Earnings		20,000,000
Miscellaneous		3,300,000
Total revenues		1,667,288,954
EXPENDITURES		
Current		
Instruction		1,176,296,080
Pupil Services		43,536,352
Improvement of Instructional Services		29,281,401
Instructional Staff Training		914,507
Educational Media Services		2,123,340
Federal Grant Administration		
General Administration		49,069,915
School Administration		1,429,055
Support Services - Business		22,380,035
Maintenance And Operation		183,927,416
School Safety And Security		26,992,132
Student Transportation Service		97,475,054
Support Services - Central		50,479,027
Other Support Services		250,026
School Nutrition Program		
Enterprise Operations		55,000
Capital Outlays		
Facilities Acquistion & Construction		460,423
Total expenditures		1,684,669,763
Excess (deficiency) of revenues over expenditures		(17,380,810)
OTHER FINANCING SOURCES (USES)		
Operating Transfers From Other Funds		-
Operating Transfers To Other Funds		(10,430,000)
Sale or Compensation for the Loss of Capital Assets		100,000
Total other financing sources (uses)		(10,330,000)
Net change in fund balances		(27,710,810)
Fund balances - beginning		400,000,000
Fund balances - ending	$	372,289,190

Timeline

Budget and Millage Rate

DeKalb County
School District

Taxpayer Bill of Rights

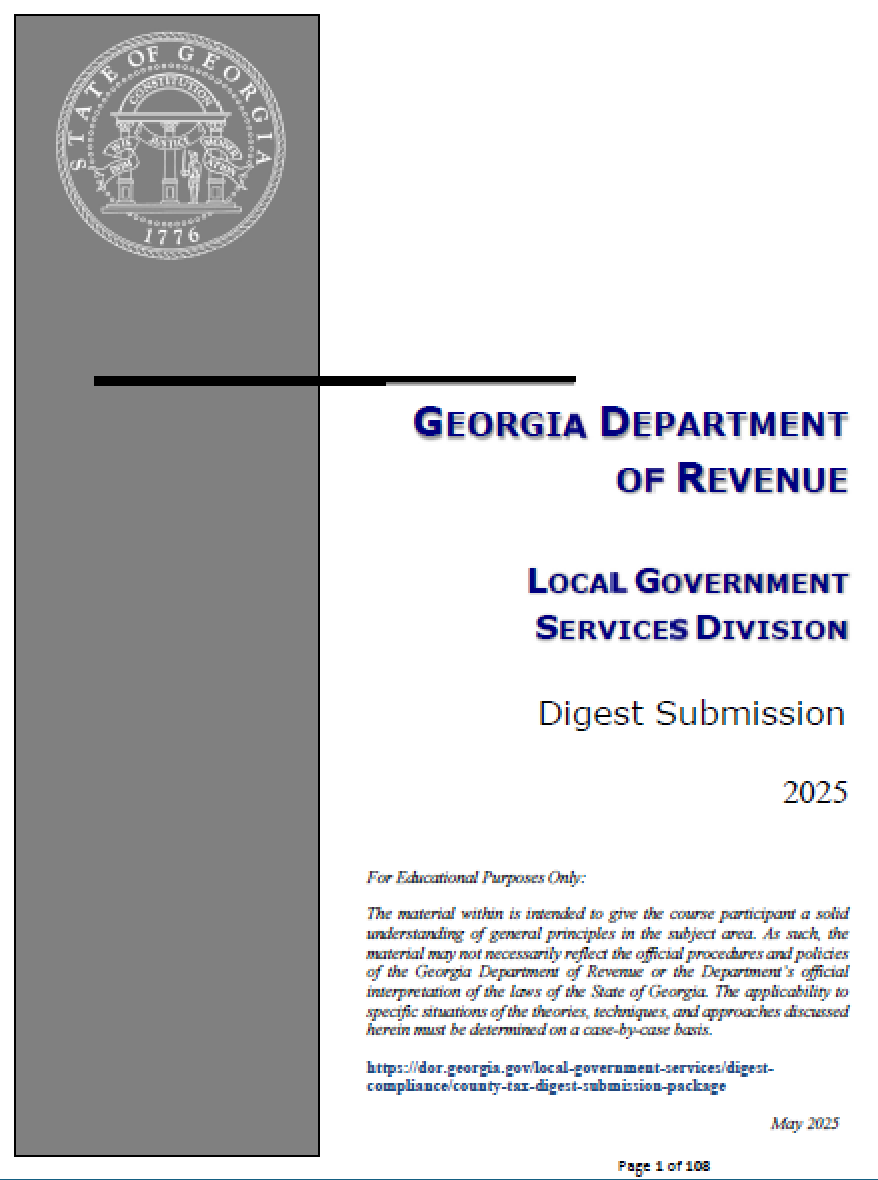
SB 177 Act 431 | 1999 Session
Effective Jan. 2000

- Enhance individual property owner’s rights when appealing an increase in property value
- Prevent tax increases as a result of increases to existing property values in a county due to inflation

Department of Revenue

DOR WEBSITE

- Copy of applications and other forms
- Definitions
- Advertisement guidelines and examples
- Digest Submission Manual link: https://dor.georgia.gov/document/publication/2019digestsubmissionmanualpdf/download



GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

Digest Submission

2025

For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

https://dor.georgia.gov/local-government-services/digest-compliance/county-tax-digest-submission-package

May 2025

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Levying & Recommending Authorities

WHO MUST COMPLY

- ➢ **Any governing authority that has the power to levy ad valorem taxes in order to carry out their purposes**
- ✓ County Governing Authorities
- ✓ Independent and Area School Board
- ✓ Municipalities
- X Community Improvement Districts

Rollback Rate

IF THE MILLAGE **DOES** EXCEED ROLLBACK RATE

Complete each of the following:

1. Press Release - Press Release must be issued to local media at the same time the first Notice of Property Tax Increase is ran in the local newspaper
2. Notice of Property Tax Increase
3. Current Tax Digest and Five-Year History of Levy
4. Post Notice and Five-Year History on website at the same time they are ran in the newspaper
5. Public Hearings

Notice of Property Tax Increase Example

MUST BE IN THIS FORMAT. NO LANGUAGE CAN BE ADDED OR REMOVED

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest $25,000)* is approximately *($ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest $25,000)* is approximately *($ increase)*.

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2021 millage rate which will require an increase in property taxes by 22.51 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on **July 11, 2021 at 11:00 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on **July 18, 2021 at 6:00 pm.**

This tentative increase will result in a millage rate of **9.580 mills**, an increase of **1.76 mills**. Without this tentative tax increase, the millage rate will be no more than **7.820 mills**. The proposed tax increase for a home with a fair market value of **$100,000** is approximately **$66.88** and the proposed tax increase for non-homestead property with a fair market value of **$300,000** is approximately **$211.20**.

Advertisement

ADVERTISEMENT GUIDELINES

- The 1st public hearing must be advertised one week in advance in a physical newspaper of general circulation and on the taxing authority’s website in a prominent location
- The Five-Year History must be advertised at least one week prior to the millage adoption date and be posted on their website. Must include date, time, location of the meeting.
- **NOTHING CAN BE ALTERED FROM THE STATUTORY LANGUAGE ON EITHER ADVERTISEMENT**

Advertisement

ADVERTISEMENT GUIDELINES

- Ads must be displayed in a physical newspaper of **general circulation** serving the residents of the authority
- Ads should be displayed in the newspaper and on the local government's website in a “prominent” location
- Ads cannot be posted in the legal section
- **Notice of Property Tax Increase must be 30 square inches(ex: 5”x6” or 6”x5”)**

Public Hearings

REQUIREMENTS WHEN HOLDING THREE PUBLIC HEARINGS

- Three public hearings are required when exceeding the rollback rate
- One of the three must be held between 6:00 pm and 7:00 pm
- All hearings shall be held at a time and place that is “convenient” for the taxpayers
- The 1st and 3rd hearings must be at least seven days apart
- If two hearings are held on the same day, one must be held no later than noon and the other between 6:00 pm and 7:00 pm
- One hearing may coincide with the budget hearing, and the other may coincide with the meeting to set the final millage
- The Notice of Property Tax Increase must be run in a local newspaper at least one week prior to each hearing and include the time and place of the hearing(s)
- If holding virtual public hearings, all links, passwords, and phone numbers must be included in the advertisements, and comply with HB 98

Budget Timeline

- **Wednesday, April 29th** Board Retreat - Initial presentation of the FY27 General Fund Budget
- **Thursday April 30th**– Tax Digest Approved, early estimates distributed to DCSD Monday May 4th – Will not include SB33 info.
- **May 6th - May 8th** – BOE Mini-Sessions to review tax digest and discuss millage rate, finalize recommendation
- **Monday, May 11th** Executive Session, Work Session, Community Input Session & Business Meeting –
  - Tentative Adoption of the Proposed FY2027 Budget/Revenue Projection
  - Resolution to tentatively adopt millage rate of 22.78
- **May 15th** Official tax digest documents from tax commissioner's office. Includes SB33 info.
- **June 1st** – 1st Budget Presentation & Millage Rate Hearing 10:00 AM.
- **June 8th** – 2nd Budget Presentation & Millage Rate Hearing 6:00 PM.
- **June 15th** – 3rd Millage Rate Hearing at 10:00 AM.
- **June 15th** - Executive Session, Work Session, Community Input Session & Business Meeting
  - Approval of the Final Tax Levy Resolution (22.78)
  - Adoption of the Final FY2027 Budget/Revenue Projection for all funds

FY27 Budget Documents

DeKalb County
School District

Budget Documents

- Exh A: FY2027 Initial Budget
  - FY27 Budget Summary
  - GF Revenue Detail
  - GF Expenditure Detail
  - GF Expense – Pivots (separated by Operational vs Salary & Benefits)
    - By Function
    - By Division & Project
  - Central Office Position Detail
  - Central Office Position Pivot
  - School Position Allocations
  - School Position Summary
  - Revenue & Expense Detail
- Exh B: FY2027 Guide to Understanding DCSD's Allotment Process