



2021 Cherokee County Millage Rate

June 1, 2021

Calculating The Millage Rate

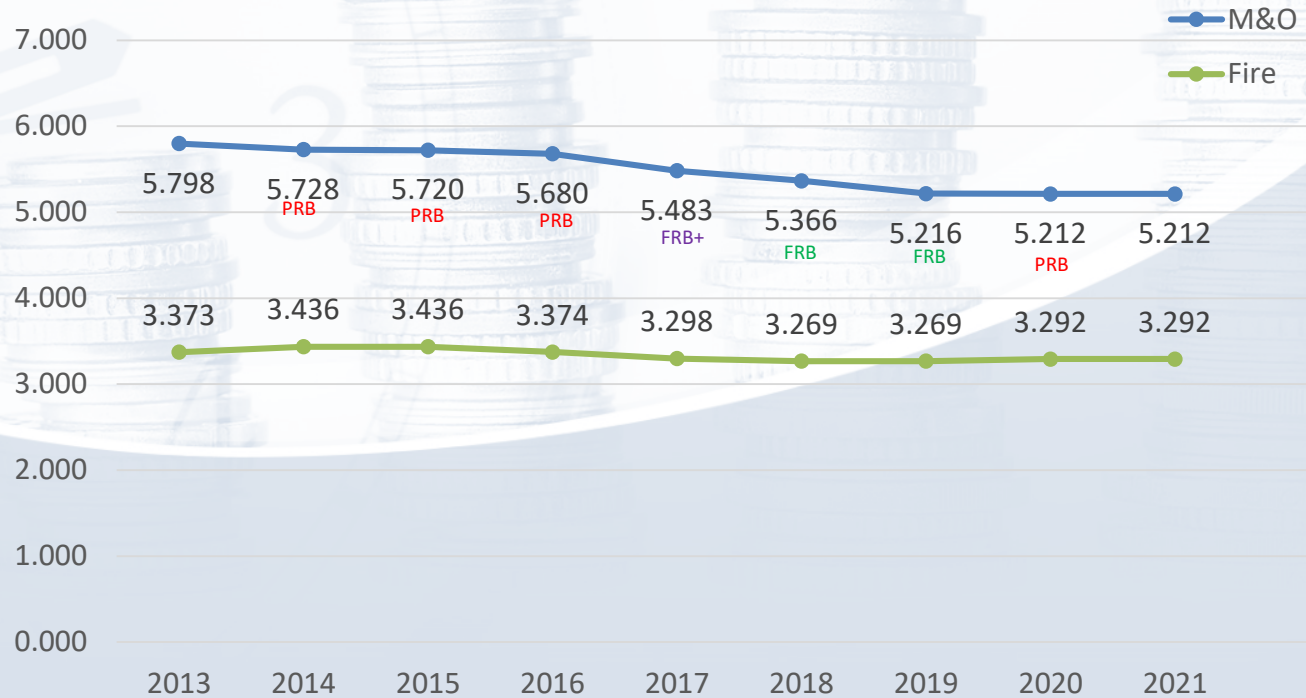
Departments submit a Zero-Based Budget for review by Finance and the County Manager

Finance prepares a forecast of all Non-Property Tax Revenues considering current run rates and future Economic indicators

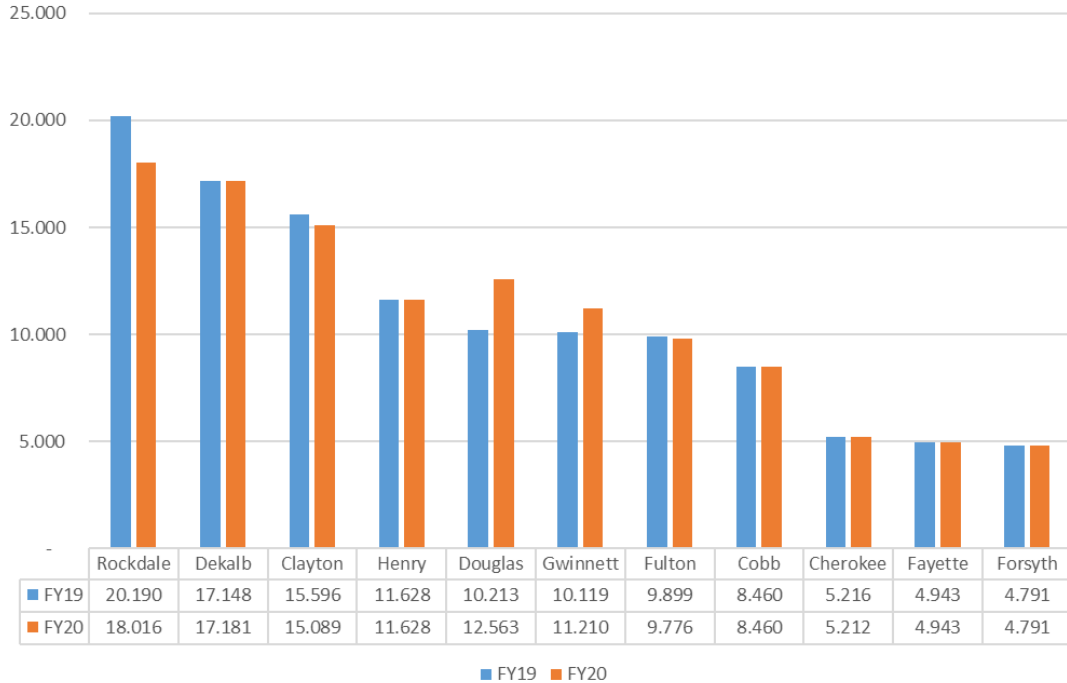
Calculate the 2021 Millage Rate using the Latest Tax Digest
 $\text{Expenditures} - \text{Non Property Tax Revenues} = \text{Property Taxes}$

Cherokee County M&O Millage Rate History & Forecast

FRB+ = Full Roll Back +
FRB = Full Roll Back
PRB = Partial Roll Back



M&O Millage Rates



M&O Millage Rates

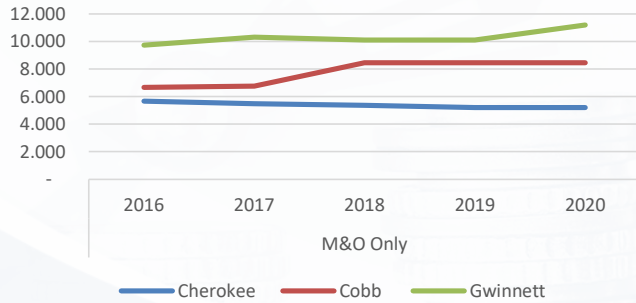
	FY19	FY20	Change	%
Rockdale	20.190	18.016	(2.174)	-10.8%
Dekalb	17.148	17.181	0.033	0.2%
Clayton	15.596	15.089	(0.507)	-3.3%
Henry	11.628	11.628	-	0.0%
Douglas	10.213	12.563	2.350	23.0%
Gwinnett	10.119	11.210	1.091	10.8%
Fulton	9.899	9.776	(0.123)	-1.2%
Cobb	8.460	8.460	-	0.0%
Cherokee	5.216	5.212	(0.004)	-0.1%
Fayette	4.943	4.943	-	0.0%
Forsyth	4.791	4.791	-	0.0%

The Counties in Georgia

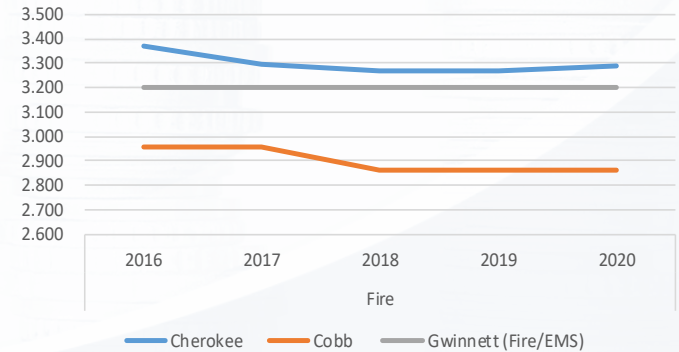
Without an additional 1% Sales Tax

Millage Rate Trend Comparison

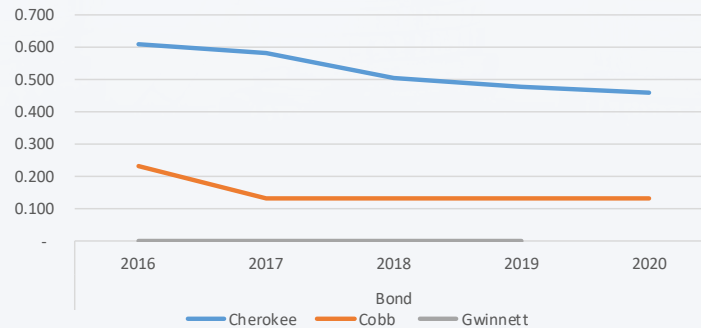
M&O Millage Rate Comparison



Fire Millage Rate Comparison



Bond Millage Rate



Cherokee County 5 Year Tax Digest History

	2017	2018	2019	2020	2021
M&O					
Growth	4.71%	3.69%	4.55%	3.86%	3.38%
Inflation	3.73%	2.26%	3.01%	2.77%	4.11%
Total	8.44%	5.95%	7.56%	6.63%	7.49%
Fire					
Growth	3.73%	3.08%	3.78%	2.76%	3.12%
Inflation	5.12%	3.13%	4.74%	4.10%	6.12%
Total	8.85%	6.21%	8.52%	6.86%	9.24%
Parks					
Growth	4.87%	3.74%	4.47%	4.33%	4.25%
Inflation	4.96%	3.42%	4.93%	3.29%	6.42%
Total	9.83%	7.16%	9.40%	7.62%	10.67%

Millage Rate & Taxes Levied History

	2017	2018	2019	2020	2021
Millage Rate					
M&O	5.483	5.366	5.216	5.212	5.212
Fire	3.298	3.269	3.269	3.292	3.292
Parks Bond	0.581	0.503	0.480	0.461	0.434
Taxes Levied					
M&O	\$50.4M	\$52.3M	\$54.7M	\$58.3M	\$62.6M
Fire	\$22.4M	\$23.6M	\$25.6M	\$27.6M	\$30.1M
Parks Bond	\$5.8M	\$5.4M	\$5.6M	\$5.8M	\$6.0M

Property Tax Metrics

M&O Property Tax Metrics

Mill	Tax Value	Cost to Avg Homeowner
1.00	\$12,014,185	\$116.44
0.50	\$6,007,092	\$58.22
0.25	\$3,003,546	\$29.11
0.10	\$1,201,418	\$11.64
0.05	\$600,709	\$5.82
0.03	\$360,426	\$3.49
0.01	\$120,142	\$1.16
0.005	\$60,071	\$0.58

Homestead Freeze Exemption 1,565,027,521

Current Millage rate 5.212

Homestead Freeze Tax Revenue Value \$8,156,923

Fire Property Tax Metrics

Mill	Tax Value	Cost to Avg Homeowner
1.00	\$9,128,818	\$121.44
0.50	\$4,564,409	\$60.72
0.25	\$2,282,204	\$30.36
0.10	\$912,882	\$12.14
0.05	\$456,441	\$6.07
0.01	\$91,288	\$1.21

No Homestead Freeze Exemption

Parks Bond Property Tax Metrics

Mill	Tax Value	Cost to Avg Homeowner
1.00	\$13,842,678	\$121.44
0.50	\$6,921,339	\$60.72
0.25	\$3,460,669	\$30.36
0.10	\$1,384,268	\$12.14
0.05	\$692,134	\$6.07
0.01	\$138,427	\$1.21

No Homestead Freeze Exemption

M&O Millage Rate Levers

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

COLA's

- Public Safety 5%
- General 4%

Maintain Current Millage Rate

- M&O 5.212

Reduce Use of Fund Balance

- General Fund \$2M

Remaining Expenses?

Non Property Tax Revenue?



TIMEX

2022 Budget

2021 M&O TAX DIGEST

M&O 2020 Tax Digest

Description	2020 Digest	2021 Digest	\$ Change	% Change	Inflation	Growth
Real	12,252,021,054	13,623,107,856	1,371,086,802	11.19%	6.56%	4.63%
Personal	565,557,856	591,638,646	26,080,790	4.61%		
Motor Vehicles	116,053,730	97,858,520	(18,195,210)	-15.68%		
Mobile Homes	15,360,150	15,895,272	535,122	3.48%		
Timber	1,567,828	1,085,620	(482,208)	-30.76%		
Heavy Equip	0	86,134	86,134			
Gross Digest	12,950,560,618	14,329,672,048	1,379,111,430	10.65%	6.21%	4.44%
Exemptions	1,769,439,109	2,311,146,597	541,707,488	30.61%	19.49%	11.12%
Net Digest	11,181,121,509	12,018,525,451	837,403,942	7.49%	4.11%	3.38%



M&O Millage Rate Levers

\$4,456,214

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

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- Public Safety 5%
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Maintain Current Millage Rate

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Reduce Use of Fund Balance

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Remaining Expenses?

Non Property Tax Revenue?



2022 Budget

GENERAL FUND EXPENDITURES

General Fund Expenditure Summary

	FY2021 Budget	FY 2022 Budget	Variance
Expenditures	111,371,350	116,706,610	5,335,260
5% Public Safety COLA		2,353,040	2,353,040
4% General COLA		1,158,648	1,158,648
Total Expenditures	111,371,350	120,218,297	8,846,947

General Fund Expenditure Bridge

	Budget 2021	Budget 2022	Budget Inc/(Dec)
Compensation	53,063,434	54,463,112	1,399,678
Health Benefits	9,675,765	10,594,263	918,498
Defined Benefit	8,112,321	8,395,881	283,560
Payroll Taxes	4,022,701	4,165,176	142,475
Other Personnel	3,300	0	-3,300
Total Personnel	74,877,521	77,618,432	2,740,911
Operating	19,479,243	21,061,466	1,582,223
Capital	292,236	248,545	-43,691
Non-Operating	3,869,608	3,870,528	920
Debt Service	335,661	268,598	-67,063
Non Department Managed	4,247,722	4,820,671	572,949
Interfund Transfers	8,269,359	8,818,370	549,011
Total Non Personnel	36,493,829	39,088,178	2,594,349
Total Expenditures	111,371,350	116,706,610	5,335,260

General Fund FY2022 Budget Increase Analysis

Item	Compensation	Health Benefits	Defined Benefits	Payroll Taxes	Operating	Non Dept. Managed	Interfund Transfers	Other	Total	Type
COLA Public Safety 5%	1,796,546		376,486	180,008					2,353,040	Variable
FT Position Additions	1,008,482	230,388	161,357	77,149					1,477,376	Variable
COLA General 4%	884,627		185,384	88,637					1,158,648	Variable
EMS Transfer							641,389		641,389	Variable
Cyber Security					201,206				201,206	Variable
PT Position Additions	51,394			3,932					55,326	Variable
Health 5.2% Inflation		503,140							503,140	Fixed
FY2021 Staggered Start Dates	340,521		71,360	34,119					446,000	Fixed
General Liability Insurance						419,196			419,196	Fixed
Other								331,684	331,684	Fixed
800 MHz Radio Maintenance					314,631				314,631	Fixed
Elections					259,115				259,115	Fixed
Jail Medical					255,327				255,327	Fixed
Indigent Defense					199,409				199,409	Fixed
Workers Comp						121,461			121,461	Fixed
Sheriff Ammo Increase					110,000				110,000	Fixed
Total	4,081,570	733,528	794,587	383,844	1,339,688	540,657	641,389	331,684	8,846,947	
Variable	3,741,049	230,388	723,227	349,725	201,206	0	641,389	0	5,886,984	67%
Fixed	340,521	503,140	71,360	34,119	1,138,482	540,657	0	331,684	2,959,963	33%
Total	4,081,570	733,528	794,587	383,844	1,339,688	540,657	641,389	331,684	8,846,947	

COLA: Public Safety employees 1% Increase = \$470,608, General employees 1% Increase = \$289,662

M&O Millage Rate Levers

\$8,846,947

\$4,456,214

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

COLA's

- Public Safety 5%
- General 4%

Maintain Current Millage Rate

- M&O 5.212

Reduce Use of Fund Balance

- General Fund \$2M

Remaining Expenses?

Non Property Tax Revenue?



2022 Budget

GENERAL FUND

NON PROPERTY TAX REVENUES

General Fund Revenue Summary

	FY2021 Budget	FY 2022 Budget	Variance
Property Taxes	58,158,110	62,614,324	4,456,214
Non Property Tax Revenue	48,970,354	55,603,973	6,633,619
Use of Reserves	4,242,886	2,000,000	(2,242,886)
Total Revenue	111,371,350	120,212,528	8,846,947

General Fund Revenue Budget vs Actual FY2018-FY2020

	Budget 2018	Budget 2019	Budget 2020		Actual 2018	Actual 2019	Actual 2020		Variance 2018	Variance 2019	Variance 2020
Total Revenues	85,289,083	91,911,340	103,655,547		91,330,930	98,196,082	109,869,275		6,041,847	6,284,742	6,213,728
									7.1%	6.8%	6.0%

General Fund Revenue Analysis

	Actual	Actual	Actual	Forecast	Growth Rate				FY2021	FY2022	FY2022 Budget		
	2018	2019	2020	2021	2019	2020	2021	2022	Budget	Budget	Low	Med	High
Taxes	73,992,081	79,565,442	86,268,730	91,128,741	7.5%	8.4%	5.6%	2.4%	87,823,267	93,313,324	93,313,324	96,370,685	98,863,991
Licenses and Permits	3,235,129	2,676,516	3,061,223	3,201,492	-17.3%	14.4%	4.6%	-11.3%	2,757,000	2,840,000	2,840,000	3,005,000	3,160,000
Intergovernmental	184,476	404,966	6,020,779	112,536	119.5%	1386.7%	-98.1%	-9.4%	105,000	102,000	102,000	102,000	102,000
Charges for Services	6,281,267	7,895,245	8,422,066	9,682,694	25.7%	6.7%	15.0%	-1.9%	9,980,000	9,501,500	9,501,500	9,928,729	10,355,956
Fines and Forfeiture	5,140,079	4,631,370	4,354,910	4,959,393	-9.9%	-6.0%	13.9%	-12.4%	4,426,734	4,343,000	4,343,000	4,585,500	4,868,000
Investment Income	695,107	1,276,277	679,821	52,999	83.6%	-46.7%	-92.2%	13.2%	250,000	60,000	60,000	60,000	60,000
Miscellaneous	946,637	943,624	945,387	795,768	-0.3%	0.2%	-15.8%	-0.5%	828,730	791,730	791,730	791,730	791,730
Total Revenue	90,474,775	97,393,440	109,752,916	109,933,623	7.6%	12.7%	0.2%	0.9%	106,170,731	110,951,554	110,951,554	114,843,644	118,201,677
Other Financing Sources	1,841,430	1,687,221	1,056,162	952,818	-8.4%	-37.4%	-9.8%	15.4%	942,733	1,099,306	1,099,306	1,099,306	1,099,306
Use of Reserves									4,242,886	2,000,000	2,000,000	2,000,000	2,000,000
Total Revenue Sources	92,316,205	99,080,661	110,809,078	110,886,441	7.3%	11.8%	0.1%	2.9%	111,356,350	114,050,860	114,050,860	117,942,950	121,300,983
Incremental Revenue												3,892,090	7,250,123

General Fund Revenue Increases

TIMEX

	Actual	Actual	Actual	Forecast	Growth Rate				FY2021	FY2022	FY2022 Budget			Low to High
	2018	2019	2020	2021	2019	2020	2021	2022	Budget	Budget	Low	Med	High	Increase
TAVT	9,206,982	11,171,047	14,629,441	14,738,770	21.3%	31.0%	0.7%	-10.4%	12,817,157	13,200,000	13,200,000	14,910,000	16,620,897	3,420,897
Intangibles	1,764,732	1,832,559	2,916,605	3,123,948	3.8%	59.2%	7.1%	-36.0%	1,800,000	2,000,000	2,000,000	2,500,000	3,000,000	1,000,000
Insurance Premium	10,029,142	10,720,235	11,380,706	11,400,000	6.9%	6.2%	0.2%	4.4%	11,400,000	11,900,000	11,900,000	12,797,361	13,029,770	1,129,770
Landfill Use Fees - Hosting	599,903	1,720,118	2,108,630	2,889,503	186.7%	22.6%	37.0%	-13.5%	2,500,000	2,500,000	2,500,000	2,877,752	3,255,503	755,503
Superior Court	1,299,663	1,328,055	1,732,912	1,922,968	2.2%	30.5%	11.0%	-22.0%	1,300,000	1,500,000	1,500,000	1,600,000	1,627,449	127,449
State Court	1,860,288	1,686,646	1,163,825	1,347,414	-9.3%	-31.0%	15.8%	-3.5%	1,600,000	1,300,000	1,300,000	1,400,000	1,500,000	200,000
Total	24,760,710	28,458,660	33,932,119	35,422,603	14.9%	19.2%	4.4%	-8.5%	31,417,157	32,400,000	32,400,000	36,085,113	39,033,619	6,633,619

M&O Millage Rate Levers

\$8,846,947

\$6,633,619

\$4,456,214

(\$2,242,886)

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

COLA's

- Public Safety 5%
- General 4%

Maintain Current
Millage Rate

Reduce Use of
Fund Balance

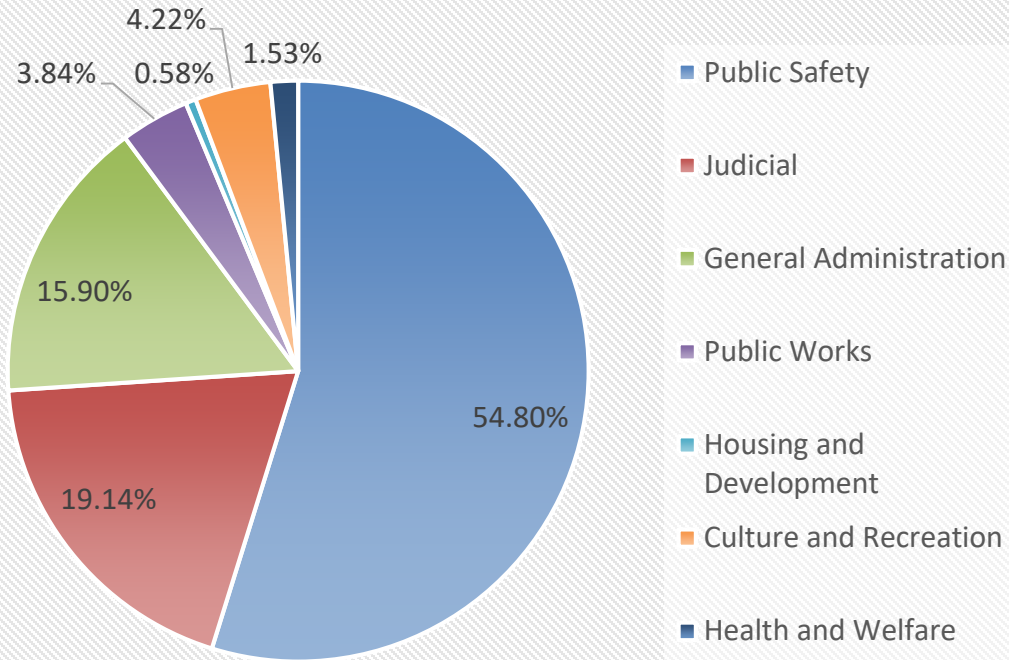
- General Fund \$2M

Remaining Expenses?

Non Property Tax Revenue?

FY2022 Proposed Budget

Percentage of Property Tax Dollars BY Service Area



73.94% of Property Taxes Funds Public Safety and Judicial Services

Service Areas Supported by Property Taxes

Public Safety	Judicial	General Admin	Public Works	Culture & Recreation	Health & Welfare	Housing & Development
Sheriff	Judicial Services	IT	Public Works	Library	Northwest Health District	Economic Development
EMS	DUI Court	Tax Assessor		Parks	Community Services	
Animal Shelter	Grant Match- Judicial	Tax Commissioner		Historical Society	Transportation	
Cherokee Probation		Facilities Management		Cherokee County Arts	County Extension Services	
EMA		Elections			DFACS	
Coroner		Finance			Must Homeless Vet/Children	
Radio Communications		County Manager			Children & Youth Services	
		Human Resources			Cherokee Day Training Ctr	
		Purchasing			Senior Services	
		County Attorney			Environmental Health	
		BOC				
		General Adm				
		Administrative Services				
		Communications				
		County Clerk				
		Risk Management				
		Capital Projects				

TIMEX

Fire Millage Rate Levers

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

COLA's

- Public Safety 5%

Maintain Current
Millage Rate

- Fire 3.292

Reduce Use of
Fund Balance

- Fire Fund \$1M

Remaining Expenses?

Non Property Tax Revenue?



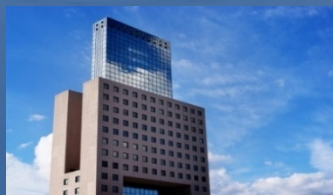
TIMEX

2022 Budget

2021 FIRE TAX DIGEST

Fire 2020 Tax Digest

Description	2020 Digest	2021 Digest	\$Change	% Change	Inflation	Growth
Real	8,314,275,058	9,113,708,190	2,631,734	9.62%	6.16%	3.46%
Personal	331,025,033	332,123,377	3,616	0.33%	0.00%	0.33%
Motor Vehicles	93,190,960	79,059,950	(46,519)	-15.16%	0.00%	-15.16%
Mobile Homes	15,217,294	15,895,272	2,232	4.46%	0.00%	4.46%
Timber	1,567,828	1,085,620	(1,587)	-30.76%	0.00%	-30.76%
Heavy Equip	0	86,134	284			
Gross Digest	8,755,276,173	9,541,958,543	2,589,758	8.99%	5.85%	3.14%
Exemptions	387,927,168	401,183,421	43,640	3.42%	0.00%	3.42%
Net Digest	8,367,349,005	9,140,775,122	773,426,117	9.24%	6.12%	3.12%



TIMEX

Fire Millage Rate Levers

\$2,537,175

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

COLA's

- Public Safety 5%

Maintain Current
Millage Rate

- Fire 3.292

Reduce Use of
Fund Balance

- Fire Fund \$1M

Remaining Expenses?

Non Property Tax Revenue?



TIMEX

2022 Budget

FIRE FUND EXPENDITURES

Fire Fund Expenditure Summary

	FY2021 Budget	FY 2022 Budget	Variance
Expenditures	37,862,884	38,964,416	1,101,532
5% Public Safety COLA		1,411,225	1,411,225
Total Expenditures	37,862,884	40,375,641	2,512,757

Fire Fund Expenditure Bridge

	Budget 2021	Budget 2022	Budget Inc/(Dec)
Compensation	22,106,935	22,668,778	561,843
Health Benefits	4,524,436	4,957,063	432,627
Defined Benefit	3,534,750	3,621,404	86,654
Payroll Taxes	1,691,179	1,734,162	42,983
Other Personnel	0	0	0
Total Personnel	31,857,300	32,981,407	1,124,107
Operating	4,059,159	4,322,128	262,969
Capital	81,954	0	-81,954
Non-Operating	0	0	0
Debt Service	0	0	0
Non Department Managed	1,720,323	1,509,526	-210,797
Interfund Transfers	144,148	151,355	7,207
Total Non Personnel	6,005,584	5,983,009	-22,575
Total Expenditures	37,862,884	38,964,416	1,101,532

TIMEX

Fire Millage Rate Levers

\$2,512,757

\$2,537,175

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

+

Use of Fund
Balance

COLA's

- Public Safety 5%

Maintain Current
Millage Rate

- Fire 3.292

Reduce Use of
Fund Balance

- Fire Fund \$1M

Remaining Expenses?

Non Property Tax Revenue?



2022 Budget

FIRE FUND

NON PROPERTY TAX REVENUES

General Fund Revenue Summary

	FY2021 Budget	FY 2022 Budget	Variance
Property Taxes	27,507,823	30,044,998	2,537,175
Non Property Tax Revenue	8,114,000	9,880,643	1,766,643
Use of Reserves	2,241,061	450,000	(1,791,061)
Total Revenue	37,862,884	40,375,641	2,512,757

TIMEX

Fire Millage Rate Levers

\$2,512,757

\$1,766,643

\$2,537,175

(\$1,791,061)

Expenditures

=

Non Property Tax
Revenue

+

Property Tax
Revenue

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Use of Fund
Balance

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Maintain Current
Millage Rate

- Fire 3.292

Reduce Use of
Fund Balance

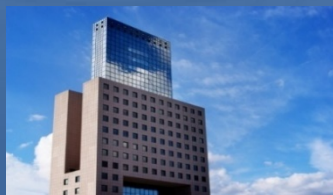
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Remaining Expenses?

Non Property Tax Revenue?

Parks Bond 2020 Tax Digest

Description	2020 Digest	2021 Digest	\$Change	% Change	Inflation	Growth
Real	12,252,021,054	13,623,107,856	595,052	11.19%	6.56%	4.63%
Personal	565,557,856	591,638,646	11,319	4.61%		
Motor Vehicles	116,053,730	97,858,520	(7,897)	-15.68%		-15.68%
Mobile Homes	15,360,150	15,895,272	232	3.48%		3.48%
Timber	1,567,828	1,085,620	(209)	-30.76%		-30.76%
Heavy Equip	0	86,134	37			
Gross Digest	12,950,560,618	14,329,672,048	1,379,111,430	10.65%	6.21%	4.44%
Exemptions	425,144,142	467,105,022	41,960,880	9.87%	0.00%	9.87%
Net Digest	12,525,416,476	13,862,567,026	1,337,150,550	10.68%	6.42%	4.25%





2022 Millage Rate Summary

TIMEX

2021 Millage Rate Summary

	M&O	Fire	Parks	Total
Rollback Rate	5.013	3.108	0.434	8.555
Current Rate	5.212	3.292	0.461	8.965
2021 Proposed Rate	5.212	3.292	0.434	8.938
Above/(Below) Rollback Rate	0.199	0.184	-	0.383
Above/(Below) Current Rate	-	-	(0.027)	(0.027)

Impact to the Average Homeowner

	2020	2021	Change
<u>Millage Rate</u>			
General M&O	5.212	5.212	0.000
Fire Fund	3.292	3.292	0.000
Parks Bond	0.461	0.434	-0.027
Total Rate	8.965	8.938	-0.027
Difference Rate			
Difference %			
<u>Dollar Impact</u>			
General M&O	\$606.89	\$606.89	\$0.00
Fire Fund	\$399.78	\$399.78	\$0.00
Parks Bond	\$55.98	\$52.70	-\$3.28
Total Rate	\$1,062.65	\$1,059.37	-\$3.28
Difference %			-0.31%

Home Value	303,600
Assessed %	40%
Assessed Value	121,440
Homestead Exemption (M & O only)	(5,000)
GF Value	116,440
Fire/Parks Bond Value	121,440

Next Steps

Advertise Proposed
M&O Rate in Sunday,
June 27th Cherokee
Tribune



BOC Millage Rate
Decision June 21st
for advertisement

Public Hearing
Tuesday,
July 6th
6:00 pm

Public Hearing
Tuesday,
July 20th
11:00am
6:00 pm

Public Hearing and
Adoption of all
Millage Rates
July 20th
6:00 pm

Property Tax Advertisement

NOTICE OF PROPERTY TAX INCREASE

The Cherokee County Board of Commissioners has tentatively adopted a millage rate which will require an increase in **property taxes by 3.97% percent.**

All concerned citizens are invited to the public hearings on this tax increase to be held at the Cherokee County Administration Building and Conference Center, 1130 Bluffs Parkway, Canton at the indicated times: July 6, 2021 at 6:00 PM, July 20, 2021 at 11:00 AM, and July 20, 2021 at 6:00 PM.

This tentative increase will result in a millage rate of 5.212, an increase of .199 mills. Without this tentative increase, the millage rate will be no more than 5.013.

The proposed tax increase for a home with a **fair market value of \$275,000 is \$20.92**, and the proposed tax increase for a **non-homestead property with a fair market value of \$275,000 is \$21.91.**