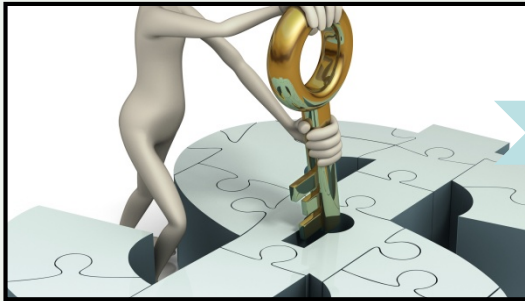


# 2020 Cherokee County Millage Rate



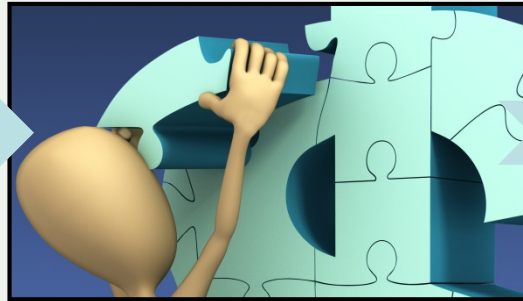
Proposed Scenarios  
July 21 ,2020

# Steps To Calculating The Millage Rate



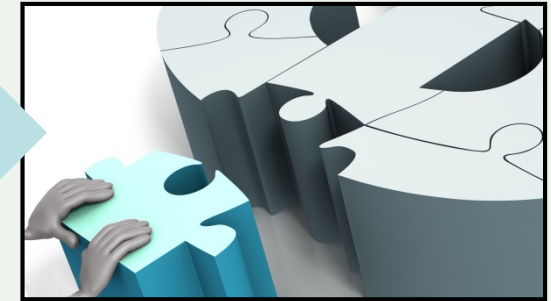
## Step #1

- Build a Zero-Based Budget for FY2021
- Departments Build Proposed Budgets Based on Current Needs
- Conduct Budget Review Meetings with the County Manager



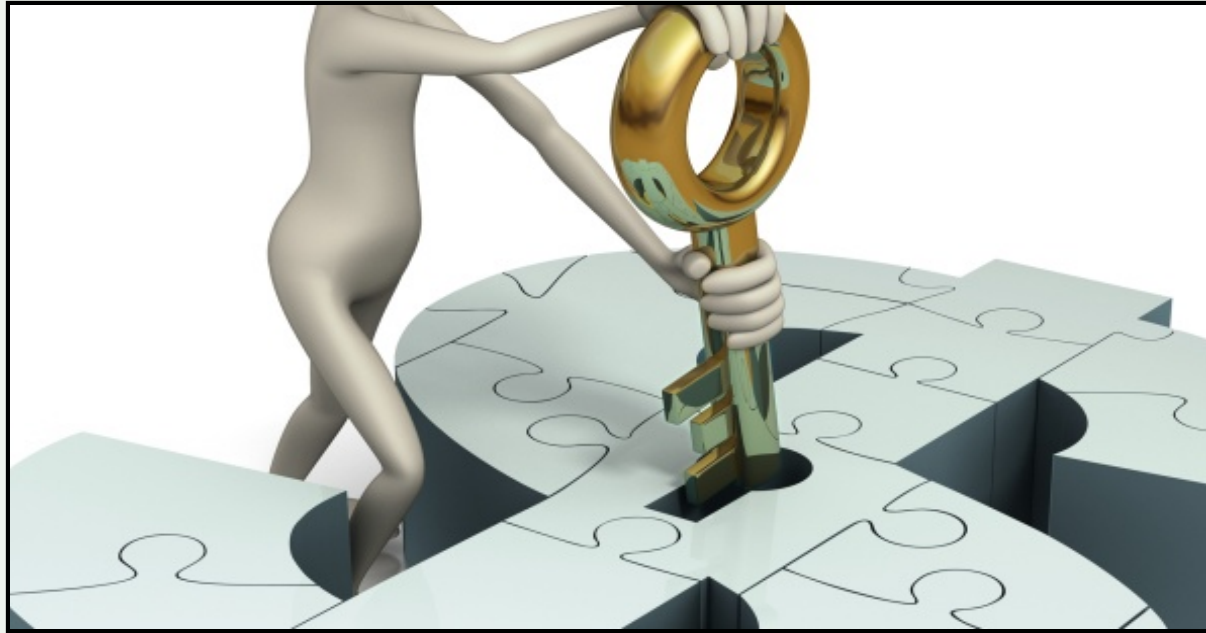
## Step #2

- Forecast All Non-Property Tax Revenues Available to Support ZBB Expenditures in FY2021
- Assess Current Run Rates, Incorporate Expected Changes



## Step #3

- Calculate 2020 Millage Rate Using Latest Tax Digest
- $ZBB \text{ Expenditures} - \text{Non Property Tax Revenues} = \text{Property Taxes Necessary to Fund Budget}$



- **Step #1**
- Build a Zero-Based Budget for FY2021

# General Fund Expenditures Highlights

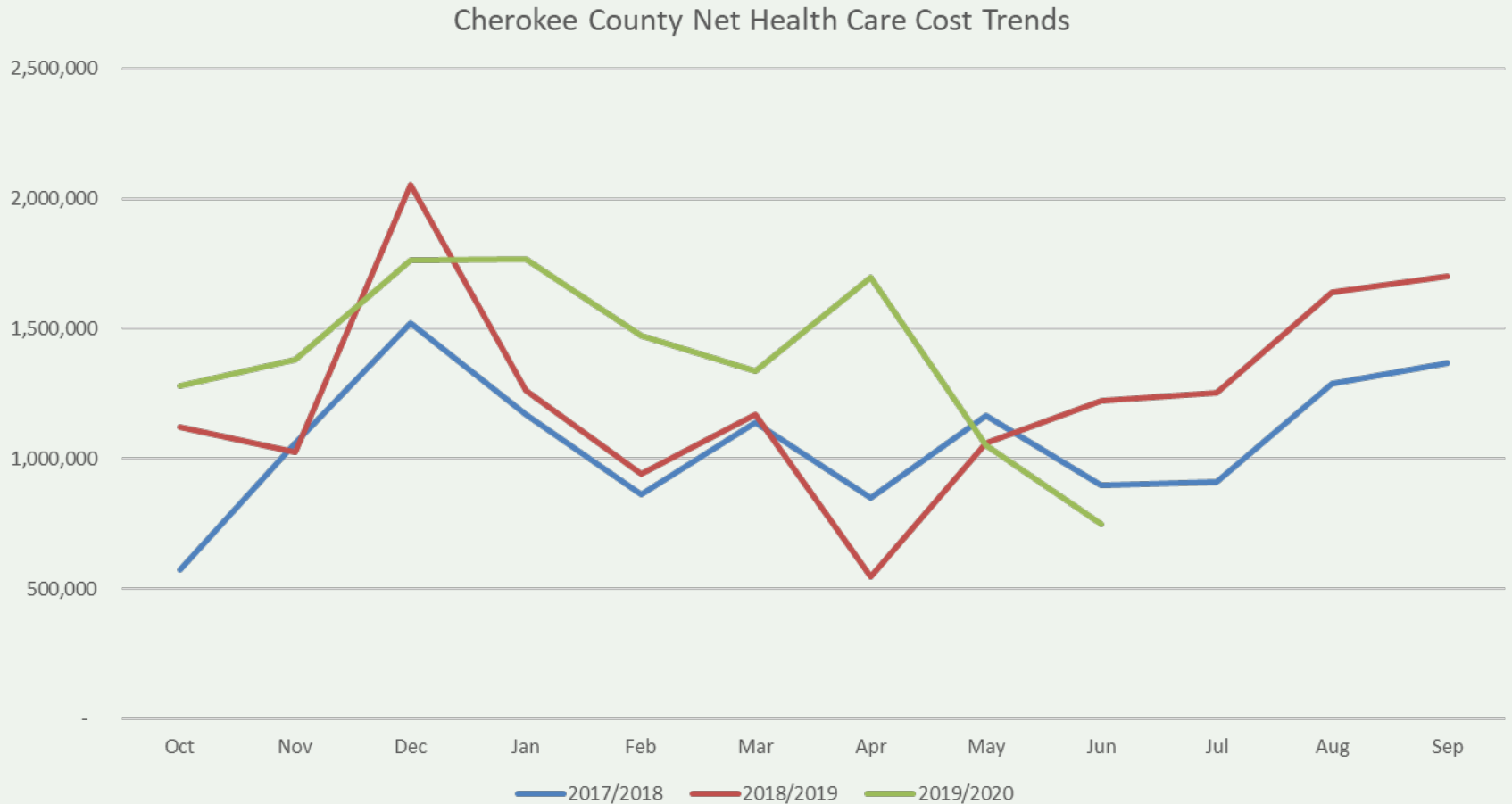
- **EMS +\$2.4M** Increase transfer to EMS due to no transfer from Fire Fund to EMS
- **RRDA (\$2.1M)** No additional principal pay down of RRDA in FY2021
- **Public Safety +\$1.3M**
  - Health Care Costs + \$834k
  - Other personnel changes +\$245k
  - Operating Costs + \$129k
  - Overtime +\$60k
- **Judicial +\$1.1M**
  - Health Care Costs +\$386k
  - Indigent defense +\$265k
  - DA +\$399k
  - Court Admin Svcs +\$50k
  - Juvenile Ct +\$41k
- **Library +\$146.7k**
- **General Services +\$678k**
  - Elections +\$172k new election requirements
  - Communications Department +\$243k new department
  - Healthcare +\$163K
  - County Attorney +\$58k
- **Tax Administration +\$102k**
  - +\$103k Healthcare, +\$10k postage

# Budgeted FT Headcount – New Positions

## 2021 Full Time Headcount New Positions

- **25 New Full Time Positions to start 10/1/20**
  - 1 Probation Court – Clerk 1 to replace PT position – Net increase \$28K
  - 1 Sheriff CID – RMS Manager - \$86K
  - 2 Sheriff – ADC/Jail – Maintenance Staff - \$136K
  - 1 IT – Infrastructure Systems Admin - \$102K
  - 1 Recycling – Recycling Operator to replace PT position – Net increase \$24K
  - 1 Drug Screening Lab – Lab Technician/Assistant to replace PT position – Net increase \$32K
  - 11 Fire Fighting – Fire Fighter Entry Level \$578K
  - 7 EMS – 1 EMS Billing Assistant, 6 Fire Fighter Entry Level \$367K
- **20 New Full Time Positions to start 4/1/21**
  - 2 County Probation – Sworn Probation Officers \$59K
  - 1 State Court – Staff Attorney - \$37K
  - 2 Court Administration – 1 Account Coordinator, 1 Deputy Court Administrator \$90K
  - 14 Sheriff ADC/Jail – Jail Positions - \$350K
  - 1 IT – Systems Support Specialist for E911/Marshal - \$35K
- **Net Increase for 2021 FT Changes \$1.9M**
  - General Fund \$985k
  - Fire Fund \$578k
  - EMS Fund \$367k

# Net Health Care Cost Trends



Net Health Care Costs are budgeted to increase \$2.2M for the FY2021 Budget

# General Fund Expenditures

## Zero-Based Budget Expenditures Baseline

### Plus Additional Personnel

	FY2020 Revised Budget	FY2021 Proposed Budget	General Fund	Special District	Total
General Services	17,657,497	18,378,464	13,839,364	4,539,100	18,378,464
Tax Administration	5,165,113	5,267,138	5,267,138	-	5,267,138
Public Safety	42,594,486	43,928,698	43,928,698	-	43,928,698
Judicial Services	17,726,654	18,905,282	18,905,282	-	18,905,282
Public Works	6,332,093	6,389,521	5,575,978	813,543	6,389,521
Library/Other	3,703,246	3,837,685	3,837,685	-	3,837,685
Transfer to EMS	1,750,000	4,166,142	4,166,142	-	4,166,142
Transfers to Other Funds	5,598,289	3,456,442	2,775,093	681,349	3,456,442
<b>Total Department Budgets</b>	<b>100,527,378</b>	<b>104,329,372</b>	<b>98,295,380</b>	<b>6,033,992</b>	<b>104,329,372</b>
<b>Adjustments</b>					
New Positions with staggered start dates		985,588	985,588		985,588
Department submitted wage adjustments		110,087	96,017	14,070	110,087
Health Insurance		1,737,850	1,657,633	80,217	1,737,850
Defined Benefit		567,284	540,025	27,259	567,284
<b>Total Adjustments</b>		<b>3,400,809</b>	<b>3,279,263</b>	<b>121,546</b>	<b>3,400,809</b>
					-
<b>Total Budget</b>	<b>100,527,378</b>	<b>107,730,181</b>	<b>101,574,643</b>	<b>6,155,538</b>	<b>107,730,181</b>

# General Fund Expenditures

## Zero-Based Budget Expenditures Baseline

Market Pay Adjustments Public Safety 7%, Non Public Safety 3%

	FY2020 Revised Budget	FY2021 Proposed Budget	General Fund	Special District	Total
General Services	17,657,497	18,378,464	13,839,364	4,539,100	18,378,464
Tax Administration	5,165,113	5,267,138	5,267,138	-	5,267,138
Public Safety	42,594,486	43,928,698	43,928,698	-	43,928,698
Judicial Services	17,726,654	18,905,282	18,905,282	-	18,905,282
Public Works	6,332,093	6,389,521	5,575,978	813,543	6,389,521
Library/Other	3,703,246	3,837,685	3,837,685	-	3,837,685
Transfer to EMS	1,750,000	4,166,142	4,166,142	-	4,166,142
Transfers to Other Funds	5,598,289	3,456,442	2,775,093	681,349	3,456,442
<b>Total Department Budgets</b>	<b>100,527,378</b>	<b>104,329,372</b>	<b>98,295,380</b>	<b>6,033,992</b>	<b>104,329,372</b>
<b>Adjustments</b>					
New Positions with staggered start dates		985,588	985,588		985,588
Department submitted wage adjustments		110,087	96,017	14,070	110,087
Health Insurance		1,737,850	1,657,633	80,217	1,737,850
Defined Benefit		567,284	540,025	27,259	567,284
<b>Total Adjustments</b>		<b>3,400,809</b>	<b>3,279,263</b>	<b>121,546</b>	<b>3,400,809</b>
<b>Market Pay Adjustments</b>					
Public Safety @7%		2,693,735	2,614,688	79,047	2,693,735
Non Public Safety @3%		941,918	874,618	67,300	941,918
<b>Total Market Adjustments</b>		<b>3,635,654</b>	<b>3,489,306</b>	<b>146,347</b>	<b>3,635,654</b>
<b>Total Budget</b>	<b>100,527,378</b>	<b>111,365,835</b>	<b>105,063,949</b>	<b>6,301,885</b>	<b>111,365,835</b>



# General Fund Expenditures

## Zero-Based Budget Expenditures Baseline

Market Pay Adjustments Public Safety 10%, Non Public Safety 5%

	FY2020 Revised Budget	FY2021 Proposed Budget	General Fund	Special District	Total
General Services	17,657,497	18,378,464	13,839,364	4,539,100	18,378,464
Tax Administration	5,165,113	5,267,138	5,267,138	-	5,267,138
Public Safety	42,594,486	43,928,698	43,928,698	-	43,928,698
Judicial Services	17,726,654	18,905,282	18,905,282	-	18,905,282
Public Works	6,332,093	6,389,521	5,575,978	813,543	6,389,521
Library/Other	3,703,246	3,837,685	3,837,685	-	3,837,685
Transfer to EMS	1,750,000	4,166,142	4,166,142	-	4,166,142
Transfers to Other Funds	5,598,289	3,456,442	2,775,093	681,349	3,456,442
<b>Total Department Budgets</b>	<b>100,527,378</b>	<b>104,329,372</b>	<b>98,295,380</b>	<b>6,033,992</b>	<b>104,329,372</b>
<b>Adjustments</b>					
New Positions with staggered start dates		985,588	985,588		985,588
Department submitted wage adjustments		110,087	96,017	14,070	110,087
Health Insurance		1,737,850	1,657,633	80,217	1,737,850
Defined Benefit		567,284	540,025	27,259	567,284
<b>Total Adjustments</b>		<b>3,400,809</b>	<b>3,279,263</b>	<b>121,546</b>	<b>3,400,809</b>
<b>Market Pay Adjustments</b>					
Public Safety @10%		3,848,194	3,735,269	112,925	3,848,194
Non Public Safety @5%		1,569,864	1,457,697	112,166	1,569,864
<b>Total Market Adjustments</b>		<b>5,418,057</b>	<b>5,192,966</b>	<b>225,091</b>	<b>5,418,057</b>
<b>Total Budget</b>	<b>100,527,378</b>	<b>113,148,238</b>	<b>106,767,609</b>	<b>6,380,629</b>	<b>113,148,238</b>

# Fire Fund Expenditures

## Zero-Based Budget Expenditures Baseline (Work-in-Process)

	FY2020 Revised Budget	FY2021 Proposed Budget	Var \$	Var %
Personnel	27,616,162	29,139,503	1,523,341	5.5%
Operating Costs	3,753,306	4,052,159	298,853	8.0%
Capital	76,299	-	(76,299)	-100.0%
Utilities/Allocated Costs	1,594,610	1,720,323	125,713	7.9%
Transfers	1,656,997	144,148	(1,512,849)	-91.3%
<b>Total Department Budgets</b>	<b>34,697,374</b>	<b>35,056,133</b>	<b>358,759</b>	<b>1.0%</b>
<b>Finance Adjustments</b>				
Health Insurance		670,325	670,325	1.9%
Defined Benefit		205,727	205,727	0.6%
<b>Total Adjustments</b>		<b>876,052</b>	<b>876,052</b>	<b>2.5%</b>
<b>Total COLA</b>		<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Budget</b>	<b>34,697,374</b>	<b>35,932,185</b>	<b>1,234,811</b>	<b>3.6%</b>

# Fire Fund Expenditures

Zero-Based Budget Expenditures Baseline

Market Pay Adjustment 7%

(Work-in-Process)

	FY2020 Revised Budget	FY2021 Proposed Budget	Var \$	Var %
Personnel	27,616,162	29,139,503	1,523,341	5.5%
Operating Costs	3,753,306	4,052,159	298,853	8.0%
Capital	76,299	-	(76,299)	-100.0%
Utilities/Allocated Costs	1,594,610	1,720,323	125,713	7.9%
Transfers	1,656,997	144,148	(1,512,849)	-91.3%
<b>Total Department Budgets</b>	<b>34,697,374</b>	<b>35,056,133</b>	<b>358,759</b>	<b>1.0%</b>
<b>Finance Adjustments</b>				
Health Insurance		670,325	670,325	1.9%
Defined Benefit		205,727	205,727	0.6%
<b>Total Adjustments</b>		<b>876,052</b>	<b>876,052</b>	<b>2.5%</b>
<b>Market Pay Adjustments</b>				
Public Safety @7%		1,748,586	1,748,586	5.0%
<b>Total Market Adjustments</b>		<b>1,748,586</b>	<b>1,748,586</b>	<b>5.0%</b>
<b>Total Budget</b>	<b>34,697,374</b>	<b>37,680,771</b>	<b>2,983,397</b>	<b>8.6%</b>

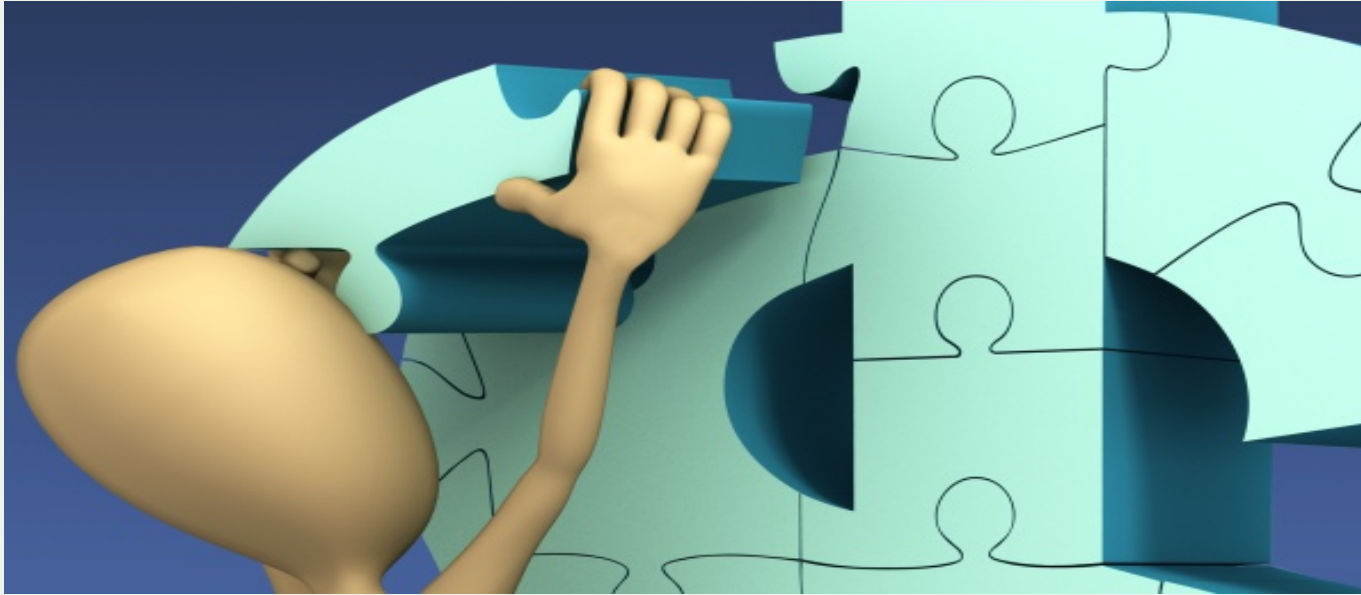
# Fire Fund Expenditures

Zero-Based Budget Expenditures Baseline

Market Pay Adjustments 10%

(Work-in-Process)

	FY2020 Revised Budget	FY2021 Proposed Budget	Var \$	Var %
Personnel	27,616,162	29,139,503	1,523,341	5.5%
Operating Costs	3,753,306	4,052,159	298,853	8.0%
Capital	76,299	-	(76,299)	-100.0%
Utilities/Allocated Costs	1,594,610	1,720,323	125,713	7.9%
Transfers	1,656,997	144,148	(1,512,849)	-91.3%
<b>Total Department Budgets</b>	<b>34,697,374</b>	<b>35,056,133</b>	<b>358,759</b>	<b>1.0%</b>
<b>Finance Adjustments</b>				
Health Insurance		670,325	670,325	1.9%
Defined Benefit		205,727	205,727	0.6%
<b>Total Adjustments</b>		<b>876,052</b>	<b>876,052</b>	<b>2.5%</b>
<b>Market Pay Adjustments</b>				
Public Safety @10%		2,497,980	2,497,980	7.2%
<b>Total Market Adjustments</b>		<b>2,497,980</b>	<b>2,497,980</b>	<b>7.2%</b>
<b>Total Budget</b>	<b>34,697,374</b>	<b>38,430,165</b>	<b>3,732,791</b>	<b>10.8%</b>



## Step #2

Forecast All Non-Property Tax Revenues

# General Fund Revenue

## Forecast for FY2021 (Work-in-Process)

	FY2020 Revised Budget	FY2021 Proposed Budget	General Fund	Special District	Total
Non-Property Taxes	23,663,279	28,644,094	14,639,094	14,005,000	28,644,094
Licenses & Permits	2,630,000	2,757,000	30,000	2,727,000	2,757,000
Intergovernmental	81,000	105,000	105,000	-	105,000
Charges for Services	9,511,500	9,980,000	9,854,500	125,500	9,980,000
Fines & Forfeitures	4,351,000	4,396,000	4,396,000	-	4,396,000
Miscellaneous	1,827,509	1,153,730	1,153,730	-	1,153,730
Other Financing Sources	984,231	923,733	923,733	-	923,733
<b>Use of Reserves</b>	2,782,330	-	-	-	-
<b>Total Non Property Taxes Revenue</b>	<b>45,830,849</b>	<b>47,959,557</b>	<b>31,102,057</b>	<b>16,857,500</b>	<b>47,959,557</b>

### Variance Explanations:

Non-Property Taxes: TAVT +\$3.9M (\$1.2M from Fire), IPT +\$.5M

Charges for Services: Tax Commissions +\$.5M

Miscellaneous: Interest Income -\$.6M

# Fire Fund Revenue

Forecast for FY2020  
(Work-in-Process)

	FY2020 Revised Budget	FY2021 Proposed Budget	Var \$	Var %
Non-Property Taxes	1,855,394	847,979	(1,007,415)	-54.3%
Intergovernmental	6,315,281	7,070,000	754,719	12.0%
Charges for Services	70,000	72,000	2,000	2.9%
Investment Income	250,000	50,000	(200,000)	-80.0%
Contributions	7,000	-	(7,000)	-100.0%
<b>Use of Reserves</b>	<b>566,227</b>	<b>-</b>	<b>(566,227)</b>	<b>-100.0%</b>
<b>Total Non Property Taxes Revenue</b>	<b>9,063,902</b>	<b>8,039,979</b>	<b>(1,023,923)</b>	<b>-11.3%</b>
Fire Revenue Before IPT Transfer				

## Variance Explanations:

### Non-Property Taxes

- TAVT **-\$1.2M**

### Charges for Services :

- Fire Protection fees from Cities **+\$0.7M**

# Fire Fund Revenue

Forecast for FY2020  
(Work-in-Process)

	FY2020 Revised Budget	FY2021 Proposed Budget	Var \$	Var %
Non-Property Taxes	1,855,394	847,979	(1,007,415)	-54.3%
Intergovernmental	6,315,281	7,070,000	754,719	12.0%
Charges for Services	70,000	72,000	2,000	2.9%
Investment Income	250,000	50,000	(200,000)	-80.0%
Contributions	7,000	-	(7,000)	-100.0%
<b>IPT Transfer</b>		<b>10,701,962</b>	<b>10,701,962</b>	
<b>Use of Reserves</b>	<b>566,227</b>	<b>-</b>	<b>(566,227)</b>	<b>-100.0%</b>
<b>Total Non Property Taxes Revenue</b>	<b>9,063,902</b>	<b>18,741,941</b>	<b>9,678,039</b>	<b>106.8%</b>
Fire Revenue After IPT Transfer				

## Variance Explanations:

### Non-Property Taxes

- TAVT **-\$1.2M**

### Charges for Services :

- Fire Protection fees from Cities **+\$0.7M**





- **Step #3**

Calculate 2020 Millage Rate Using  
Latest Tax Digest

# Tax Digest

## 2020 Experienced Growth

### M&O Digest - Assessment Notices (Before Appeals)

- From \$10.49 Billion to \$11.18 Billion = 6.66% increase
  - ❑ Existing Properties = 3.39% increase
  - ❑ Other Growth = 3.27.% increase

### M&O Digest – End of Digest (After Appeals)

- From \$10.49. Billion to \$11.18 Billion = 6.63% Increase , \$3.6M increase in property tax revenue
  - ❑ Existing Properties =2.77% (Inflation Amount) , \$1.5M increase in property tax revenue
  - ❑ Other Growth = 3.86% , \$2.1M increase in property tax revenue



# General Fund Millage Rate Scenarios Creation of Unincorporated Special District

	Baseline	Baseline Plus Additional Personnel	Market Pay Adjustments Public Safety 7% Non Public Safety 3%	Market Pay Adjustments Public Safety 10% Non Public Safety 5%
<b>Department Submitted Budgets</b>	98,295,380	98,295,380	98,295,380	\$98,295,380
<b>Expenditures: Increase/(Decrease)</b>				
New Positions @ 6 month start dates		985,588	985,588	985,588
Department submitted wage adjustments	96,017	96,017	96,017	96,017
Health Insurance	1,657,633	1,657,633	1,657,633	1,657,633
Defined Benefit	540,025	540,025	540,025	540,025
Market Pay Adjustment Public Safety			\$2,614,688	\$3,735,269
Market Pay Adjustment Non Public Safety			\$874,618	\$1,457,697
<b>Total Expenditures</b>	<b>\$100,589,055</b>	<b>\$101,574,643</b>	<b>\$105,063,949</b>	<b>\$106,767,609</b>
Non-Property Tax Revenue	\$31,102,057	\$31,102,057	\$31,102,057	\$31,102,057
Use of Reserves	\$0	\$0	\$0	\$0
<b>Total Non-Property Revenue</b>	<b>\$31,102,057</b>	<b>\$31,102,057</b>	<b>\$31,102,057</b>	<b>\$31,102,057</b>
<b>Final Property Taxes Must Equal</b>	<b>\$69,486,998</b>	<b>\$70,472,586</b>	<b>\$73,961,892</b>	<b>\$75,665,552</b>
Tax Digest (Estimated)	<b>11,181,729,031</b>	<b>11,181,729,031</b>	<b>11,181,729,031</b>	<b>11,181,729,031</b>
<b>Calculated Rate on Digest</b>	<b>6.214</b>	<b>6.302</b>	<b>6.615</b>	<b>6.767</b>
Current Rate	5.216	5.216	5.216	5.216
Rate Change	0.998	1.086	1.399	1.551

The Rollback Rate is 5.081. The advertised rate is 6.767 which is an increase of 1.686 or 33.18% in the millage rate.

# Fire Fund Millage Rate Scenarios Before IPT Transfer

	Market Pay Adjustments		
	Baseline	Public Safety 7%	Public Safety 10%
<b>Department Submitted Budgets</b>	\$35,056,133	\$35,056,133	\$35,056,133
<b>Expenditures: Increase/(Decrease)</b>			
Health Insurance	\$670,325	\$670,325	\$670,325
Defined Benefit @ 16%.	\$205,727	\$205,727	\$205,727
Market Pay Adjustment Public Safety		\$1,748,586	\$2,497,980
<b>Total Expenditures</b>	<b>\$35,932,185</b>	<b>\$37,680,771</b>	<b>\$38,430,165</b>
Non-Property Tax Revenue	\$8,039,979	\$8,039,979	\$8,039,979
Use of Reserves	\$0	\$0	\$0
<b>Total Non-Property Revenue</b>	<b>\$8,039,979</b>	<b>\$8,039,979</b>	<b>\$8,039,979</b>
<b>Final Property Taxes Must Equal</b>	<b>\$27,892,206</b>	<b>\$29,640,792</b>	<b>\$30,390,186</b>
Tax Digest (Estimated)	<b>8,376,319,484</b>	<b>8,376,319,484</b>	<b>8,376,319,484</b>
<b>Calculated Rate on Digest</b>	<b>3.330</b>	<b>3.539</b>	<b>3.628</b>
Current Rate	3.269	3.269	3.269
Rate Change	0.061	0.270	0.359

# Fire Fund Millage Rate Scenarios Includes IPT Transfer

	Market Pay Adjustments		
	Baseline	Public Safety 7%	Public Safety 10%
<b>Department Submitted Budgets</b>	\$35,056,133	\$35,056,133	\$35,056,133
<b>Expenditures: Increase/(Decrease)</b>			
Health Insurance	\$670,325	\$670,325	\$670,325
Defined Benefit @ 16%.	\$205,727	\$205,727	\$205,727
Market Pay Adjustment Public Safety	\$0	\$1,748,586	\$2,497,980
<b>Total Expenditures</b>	<b>\$35,932,185</b>	<b>\$37,680,771</b>	<b>\$38,430,165</b>
Non-Property Tax Revenue	\$8,039,979	\$8,039,979	\$8,039,979
<b>IPT Transfer</b>	<b>\$10,701,962</b>	<b>\$10,555,615</b>	<b>\$10,476,871</b>
Use of Reserves	\$0	\$0	\$0
<b>Total Non-Property Revenue</b>	<b>\$18,741,941</b>	<b>\$18,595,594</b>	<b>\$18,516,850</b>
<b>Final Property Taxes Must Equal</b>	<b>\$17,190,244</b>	<b>\$19,085,177</b>	<b>\$19,913,315</b>
Tax Digest (Estimated)	<b>8,376,319,484</b>	<b>8,376,319,484</b>	<b>8,376,319,484</b>
<b>Calculated Rate on Digest</b>	<b>2.052</b>	<b>2.278</b>	<b>2.377</b>
Current Rate	3.269	3.269	3.269
Rate Change	<b>(1.217)</b>	<b>(0.991)</b>	<b>(0.892)</b>

The Rollback Rate is 3.144 while the proposed rate is 2.377  
which is a 24.40% decrease.

# Parks Bond Debt Service Calculating the Millage Rate

Parks Bond Debt Service	Required Rate
Total Net Costs	\$5,989,034
Non Property Tax Revenue	\$214,000
Amount for Property Taxes	\$5,775,034
Tax Digest (Estimated)	\$12,525,869,961
Proposed Millage Rate	0.461
Current Rate	0.480
Rate Change	(0.019)

# FY2020 Millage Rate Annual Tax Dollar Impact To The Average Homeowner

Home Value 285,100  
 Assessed % 40%  
 Assessed Value 114,040  
 Homestead Exemption (M & O only) (5,000)  
 GF Value 109,040  
 Fire/Parks Bond Value 114,040

	Current Rates	FY2021 Proposed Baseline	FY2021 Proposed Baseline Plus Additional Personnel	FY2021 Proposed Public Safety 7% Non Public Safety 3%	FY2021 Proposed Public Safety 10% Non Public Safety 5%
<b>Millage Rate</b>					
General M&O (Includes IPT Rollback)	5.216	6.214	6.302	6.615	6.767
Fire Fund	3.269	2.052	2.052	2.278	2.377
Parks Bond	0.480	0.461	0.461	0.461	0.461
<b>Total Rate</b>	<b>8.965</b>	<b>8.728</b>	<b>8.816</b>	<b>9.354</b>	<b>9.605</b>
Difference Rate		-0.237	-0.149	0.389	0.640
Difference %		-2.6%	-1.7%	4.34%	7.14%
<b>Dollar Impact</b>					
General M&O	\$568.75	\$677.61	\$687.22	\$721.25	\$737.86
Fire Fund	\$372.80	\$234.04	\$234.04	\$259.84	\$271.11
Parks Bond	\$54.74	\$52.58	\$52.58	\$52.58	\$52.58
<b>Total Rate</b>	<b>\$996.29</b>	<b>\$964.23</b>	<b>\$973.84</b>	<b>\$1,033.66</b>	<b>\$1,061.55</b>
Difference \$		-\$32.06	-\$22.45	\$37.37	\$65.26
Difference %		-3.22%	-2.25%	3.75%	6.55%

<b>Dollar Change</b>					
General M&O		\$108.86	\$118.47	\$152.50	\$169.11
Fire Fund		-\$138.76	-\$138.76	-\$112.96	-\$101.69
Parks Bond		-\$2.16	-\$2.16	-\$2.16	-\$2.16
<b>Total Rate</b>		<b>-\$32.06</b>	<b>-\$22.45</b>	<b>\$37.37</b>	<b>\$65.26</b>

# Breakdown of County M&O

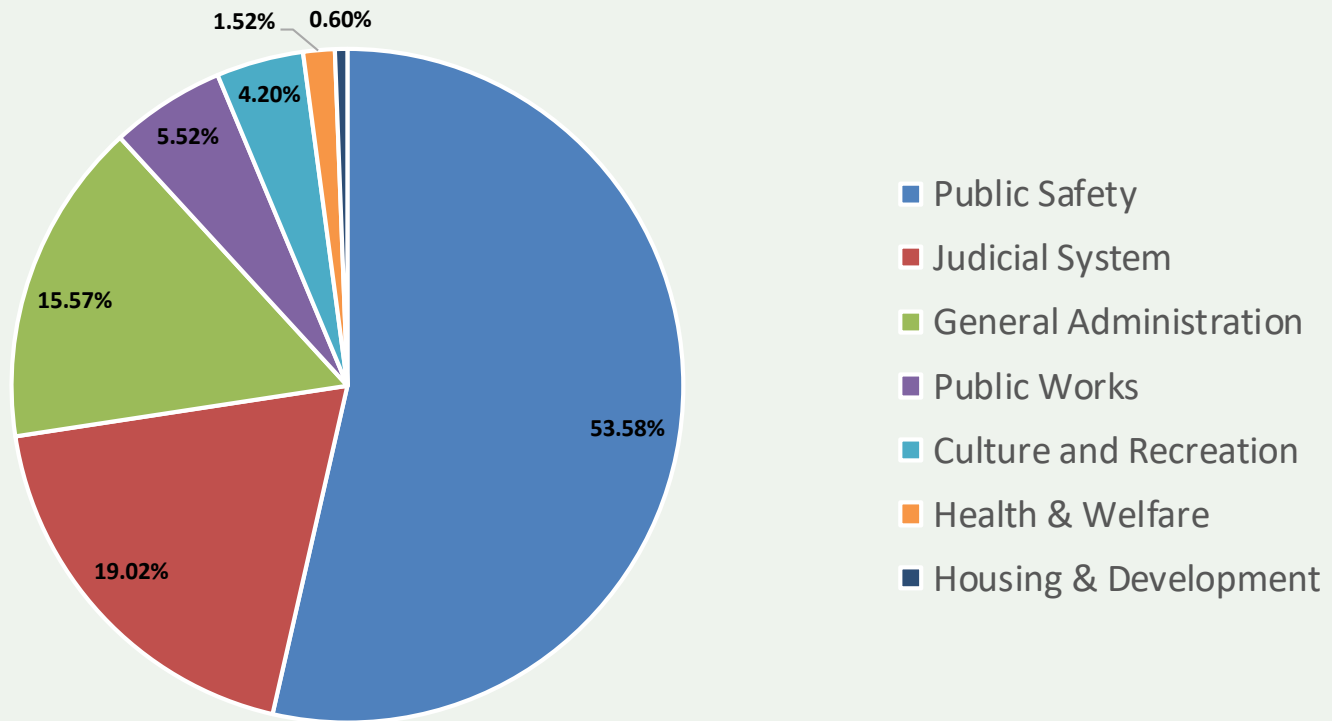
What Services are Provided for \$737.86

## ESTIMATED 2021 BUDGET FUNCTIONS FUNDED BY PROPERTY TAXES

Function	Total Budget	Function % Of Total	Public Safety and Judicial	YOUR TAX DOLLARS GO TO:	Public Safety and Judicial
Public Safety	\$57,205,022	53.58%	53.58%	\$395.34	\$395.33
Judicial System	\$20,305,056	19.02%	19.02%	\$140.33	\$140.33
General Administration	\$16,626,735	15.57%		\$114.91	
Public Works	\$5,888,656	5.52%		\$40.70	
Culture and Recreation	\$4,484,067	4.20%		\$30.99	
Health & Welfare	\$1,620,886	1.52%		\$11.20	
Housing & Development	\$637,187	0.60%		\$4.40	
<b>TOTAL GENERAL FUND</b>	<b>\$106,767,609</b>	<b>100%</b>	<b>72.60%</b>	<b>\$737.86</b>	<b>\$535.66</b>



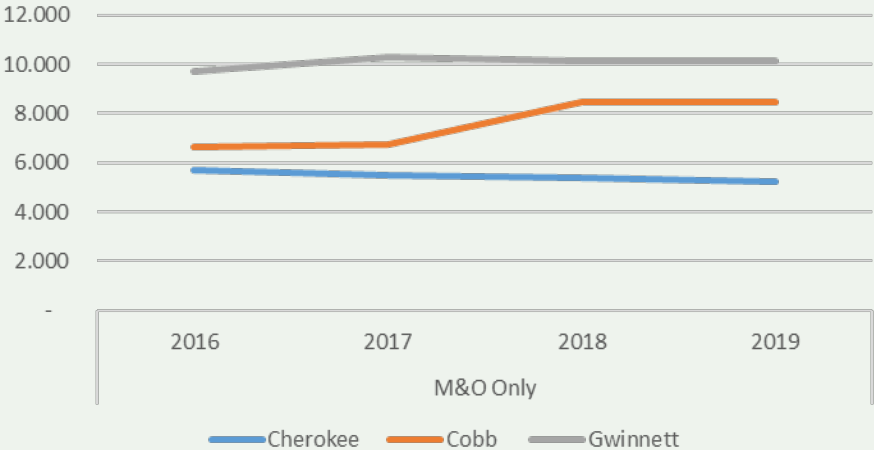
# FY2021 Proposed Budget Percentage of Property Tax Dollars By Service Area



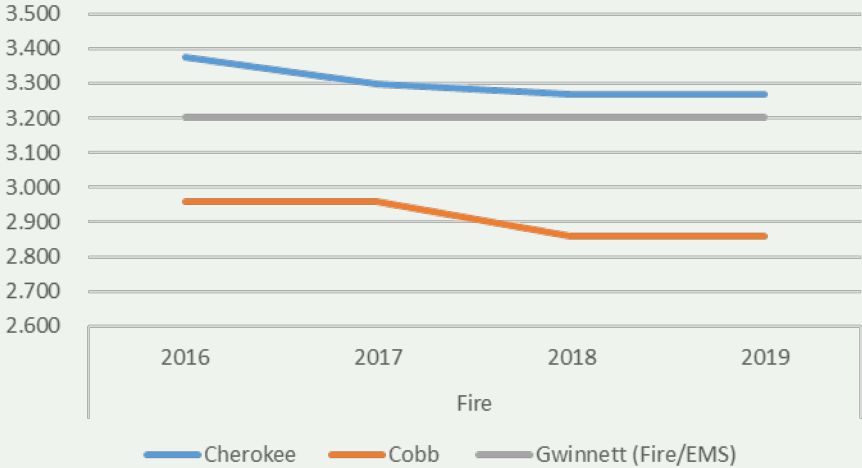
72.60% of Property Taxes Funds  
Public Safety and Judicial Services.

# The Counties in Georgia Without an additional 1% Sales Tax Millage Rate Trend Comparison

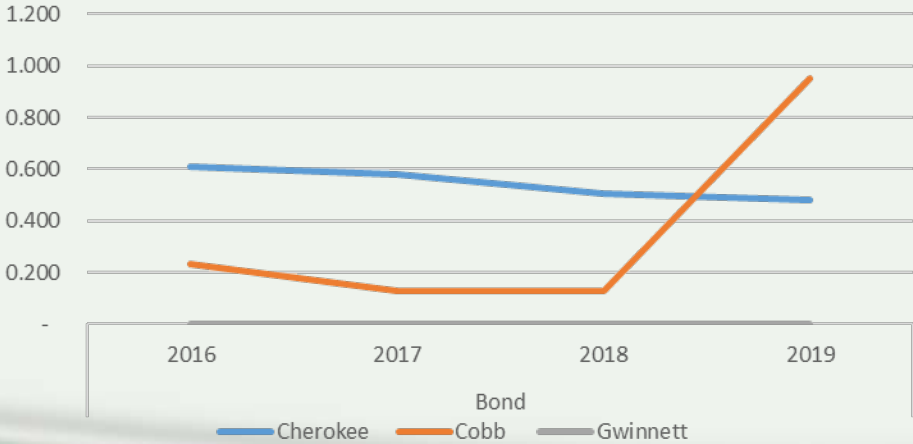
M&O Millage Rate Comparison



Fire Millage Rate Comparison

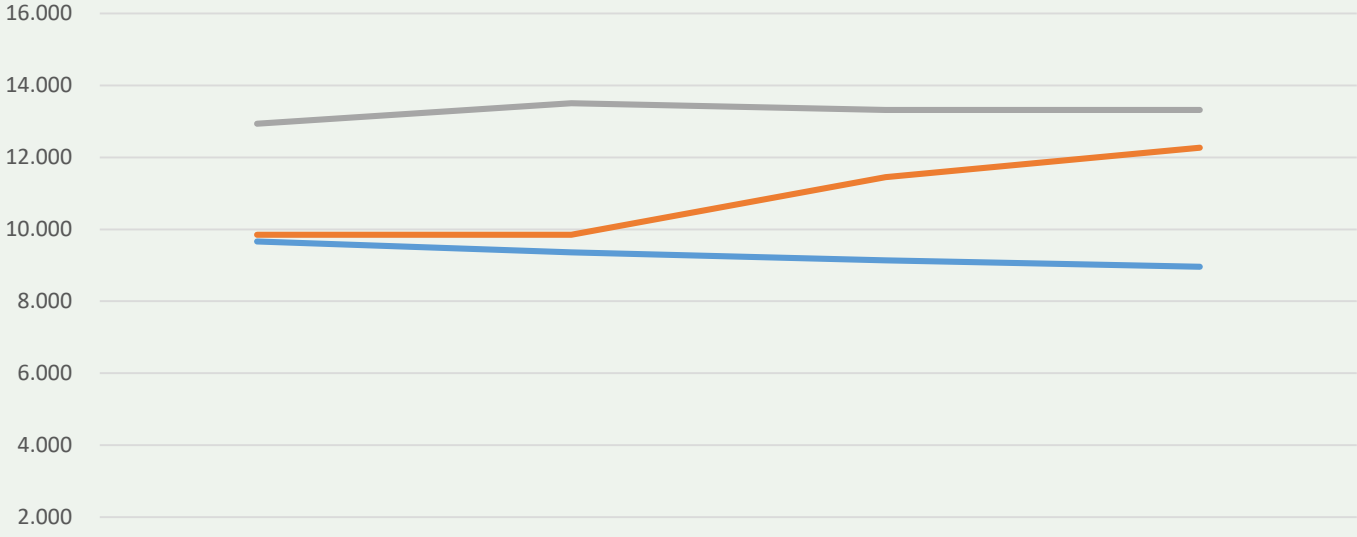


Bond Millage Rate



# The Counties in Georgia Without an additional 1% Sales Tax Millage Rate Trend Comparison

Total Millage Rates

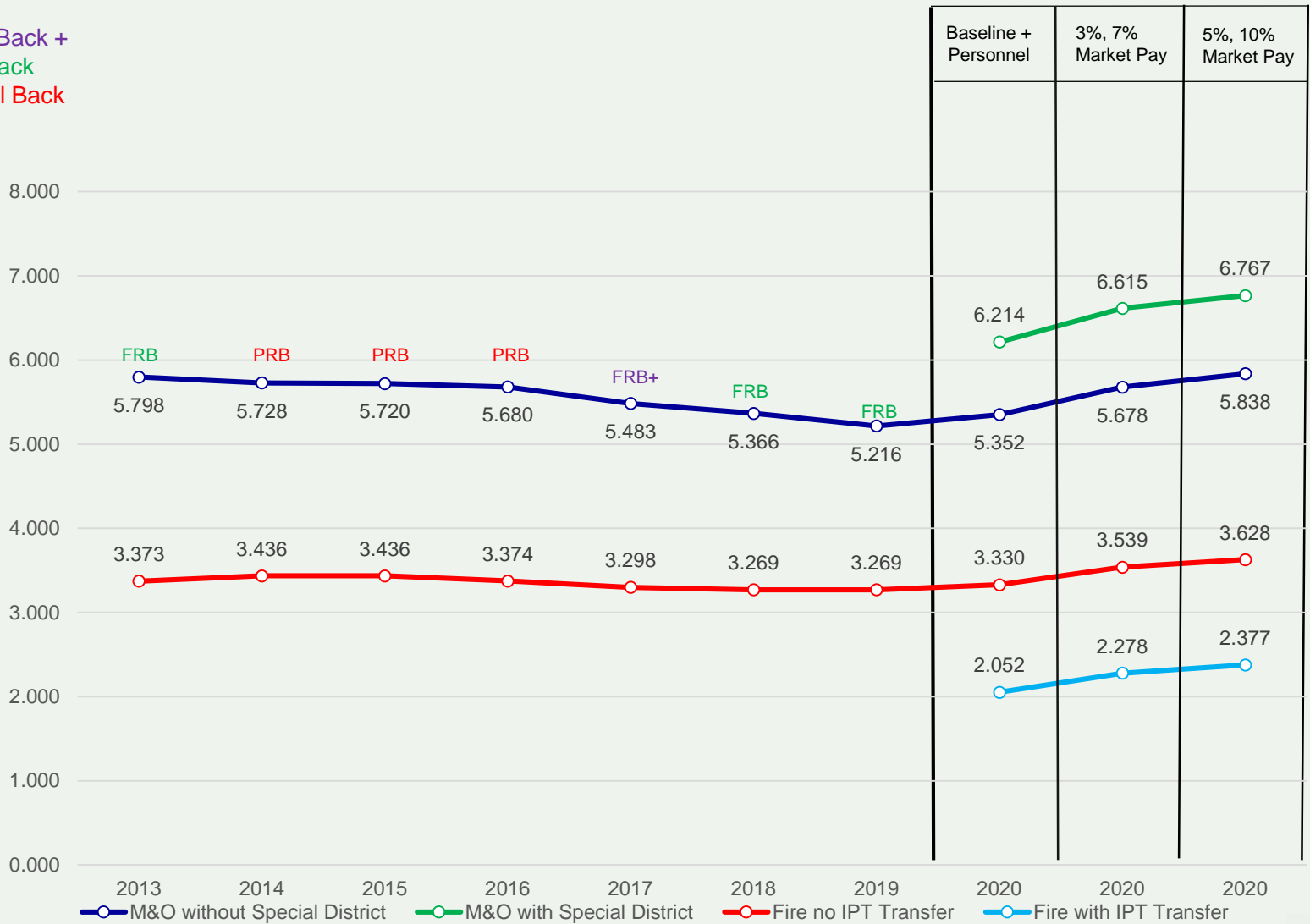


	2016	2017	2018	2019
	Totals			
Cherokee	9.663	9.362	9.138	8.965
Cobb	9.850	9.850	11.450	12.273
Gwinnett	12.936	13.510	13.319	13.319

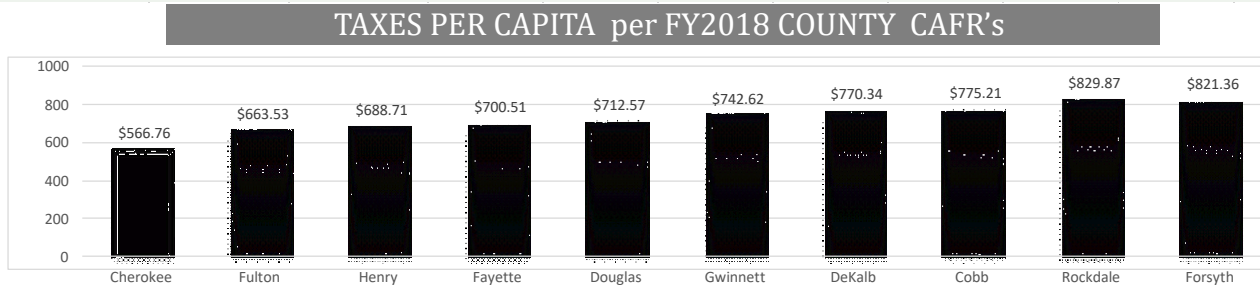
Cherokee Cobb Gwinnett

# Cherokee County M&O Millage Rate History & Forecast

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



# Taxes per Capita County Comparisons



Cherokee County Population	Cherokee	Fulton	Henry	Fayette	Douglas	Gwinnett	DeKalb	Cobb	Rockdale	Forsyth	Clayton
252,043	\$566.76	\$663.53	\$688.71	\$700.51	\$712.57	\$742.62	\$770.34	\$775.21	\$829.87	\$821.36	\$858.59
Cherokee Taxes @ Other County Rates	\$142,848,670	\$167,239,258	\$173,585,654	\$176,557,397	\$179,597,690	\$187,172,790	\$194,158,385	\$195,387,143	\$209,161,716	\$207,017,365	\$216,401,599
Incremental Taxes		\$24,390,588	\$30,736,985	\$33,708,727	\$36,749,020	\$44,324,121	\$51,309,715	\$52,538,474	\$66,313,047	\$64,168,695	\$73,552,930
<u>Incremental Taxes</u>											
M&O Rate @ 6.767	\$20,969,024										
Fire Rate @ 2.377	(\$5,544,349)										
Total Taxes	\$158,273,345										
Taxes per Capita	\$627.96										

Increasing the M&O and Fire Millage Rates will increase the taxes per Capita by \$61.20 to \$627.96, which is still the lowest of all the counties

**Taxes = Real/Personal Property + Intangible + Motor Vehicle + TAVT + Insurance Premium + SPLOST + Other Taxes**

Note: FY2019 CAFR's for Counties with 12/31 year ends is not available at this time. FY2018 CAFR data has been used for all Counties.

# Next Steps

Advertise Proposed  
M&O Rate in  
Sunday, July 26th  
Cherokee Tribune

Advertise Proposed  
M&O Rate in  
Sunday, August 2<sup>nd</sup>  
Cherokee Tribune

Public Hearing  
Tuesday,  
August 4th  
11:00 am

Public Hearing  
Tuesday,  
August 4th  
6:00 pm

Special Called  
Meeting  
Wednesday,  
August 12<sup>th</sup> Public  
Hearing and  
Adoption of all  
Millage Rates