

Douglas County, Georgia

***2010 Tax Digest
&
Millage Rate***

Tax Digest & Millage Rate

- **What is a Digest?**

- The total net assessed value of real & personal property, motor vehicles, timber, mobile homes and heavy-duty equipment.

- **What is a Millage Rate?**

- A levy which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's expenses for their fiscal year.
- The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

County Comparison - Revenues

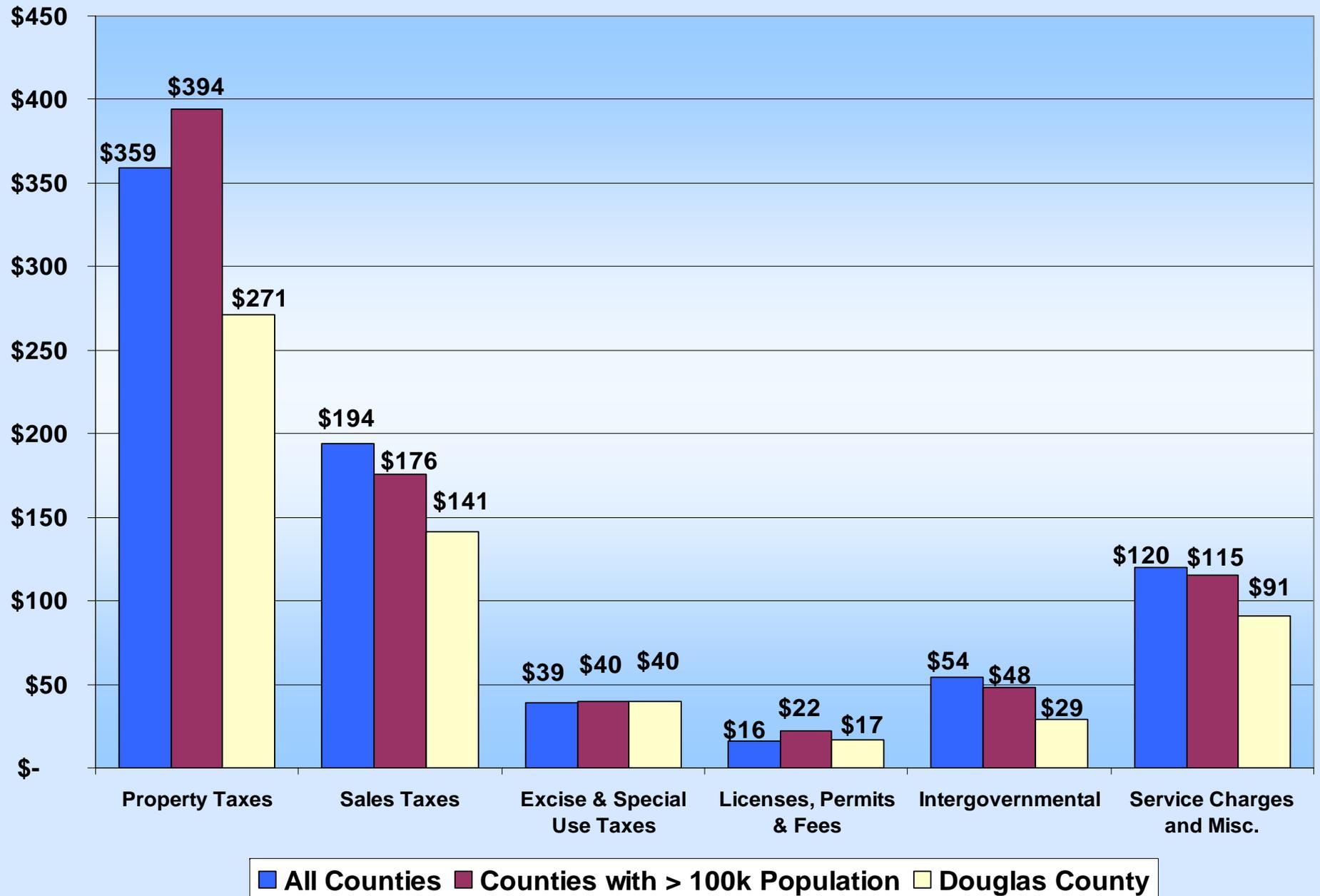
<u>Revenues:</u>	<u>All Counties</u>		<u>Counties with > 100k Population</u>		<u>Douglas County</u>	
	<u>Average</u>	<u>Per Capita</u>	<u>Average</u>	<u>Per Capita</u>	<u>Douglas County</u>	<u>Per Capita</u>
Property Taxes	\$ 21,960,751	\$ 359	\$ 116,628,786	\$ 394	\$ 34,706,806	\$ 271
Sales Taxes	11,871,705	194	52,217,152	176	18,055,353	141
Excise & Special Use Taxes	2,394,216	39	11,817,644	40	5,163,474	40
Licenses, Permits & Fees	1,002,120	16	6,411,801	22	2,237,676	17
Intergovernmental	3,285,732	54	14,268,024	48	3,757,743	29
Service Charges and Misc.	7,315,399	120	34,191,563	115	11,608,727	91
	<u>\$ 47,829,923</u>	<u>\$ 782</u>	<u>\$ 235,534,970</u>	<u>\$ 795</u>	<u>\$ 75,529,779</u>	<u>\$ 589</u>

Data Source:

DCA County Fiscal Planning Guide – Most Current (2008 Information – ALL FUNDS)

Per Capita is based on DCA's estimated County Population of 127,932

County Comparison – Revenues Per Capita



County Comparison - Expenditures

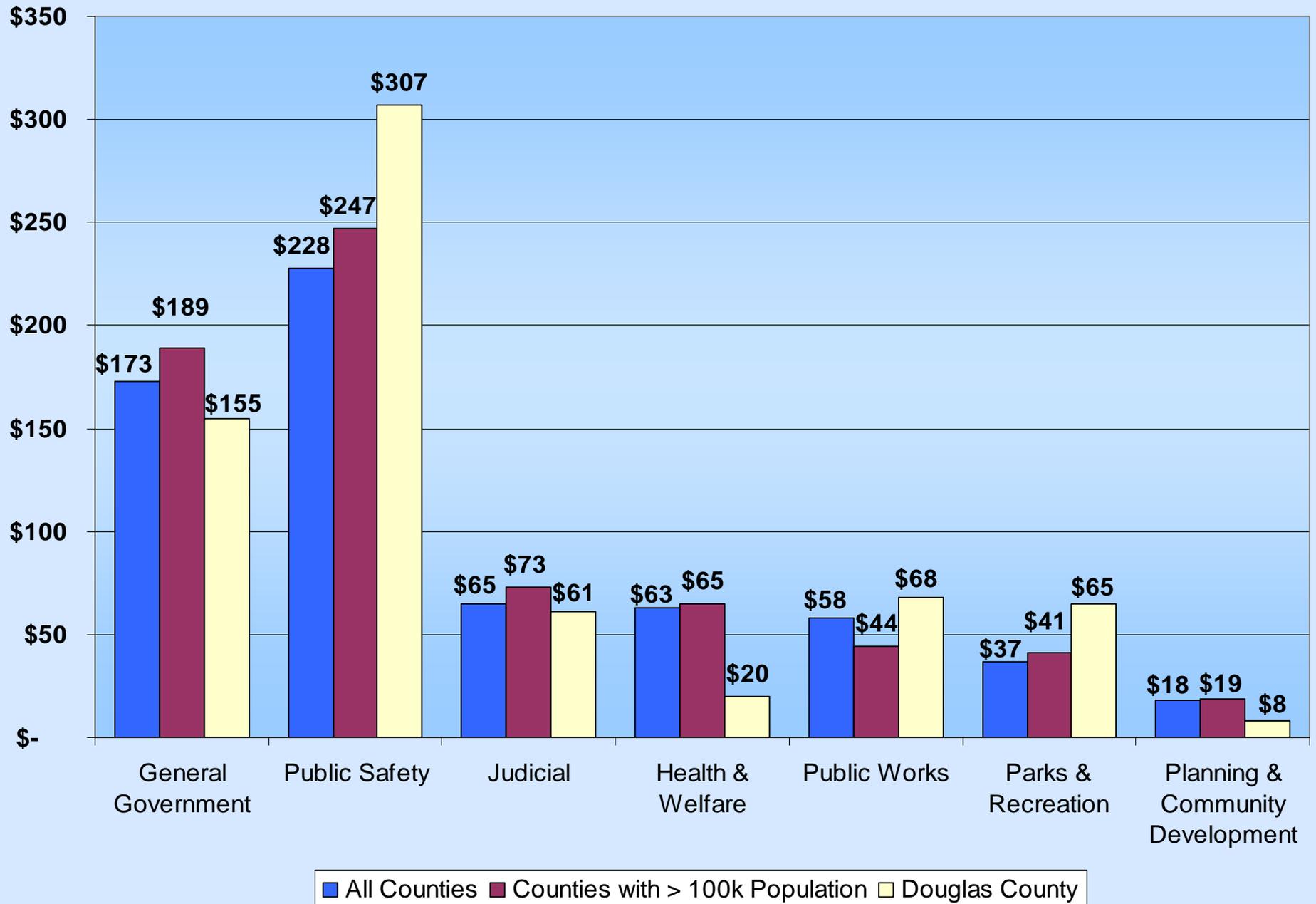
<u>Expenditures</u>	<u>All Counties</u>		<u>Counties with > 100k Population</u>		<u>Douglas County</u>	
	<u>Average</u>	<u>Per Capita</u>	<u>Average</u>	<u>Per Capita</u>	<u>Douglas County</u>	<u>Per Capita</u>
General Government	\$ 10,496,207	\$ 173	\$ 55,607,402	\$ 189	\$ 19,851,914	\$ 155
Public Safety	13,863,043	228	72,885,147	247	39,325,429	307
Judicial	3,943,004	65	21,565,313	73	7,838,809	61
Health & Welfare	3,820,270	63	19,310,151	65	2,608,399	20
Public Works	3,556,489	58	12,817,211	44	8,702,290	68
Parks & Recreation	2,231,221	37	12,207,996	41	8,359,834	65
Planning & Community Development	1,122,939	18	5,682,612	19	1,044,714	8
	<u>\$ 39,033,173</u>	<u>\$ 642</u>	<u>\$ 200,075,832</u>	<u>\$ 678</u>	<u>\$ 87,731,389</u>	<u>\$ 684</u>

Data Source:

DCA County Fiscal Planning Guide – Most Current (2008 Information – ALL FUNDS)

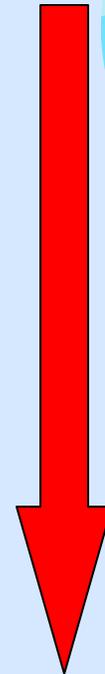
Per Capita is based on DCA's estimated County Population of 127,932

County Comparison – Expenditures Per Capita



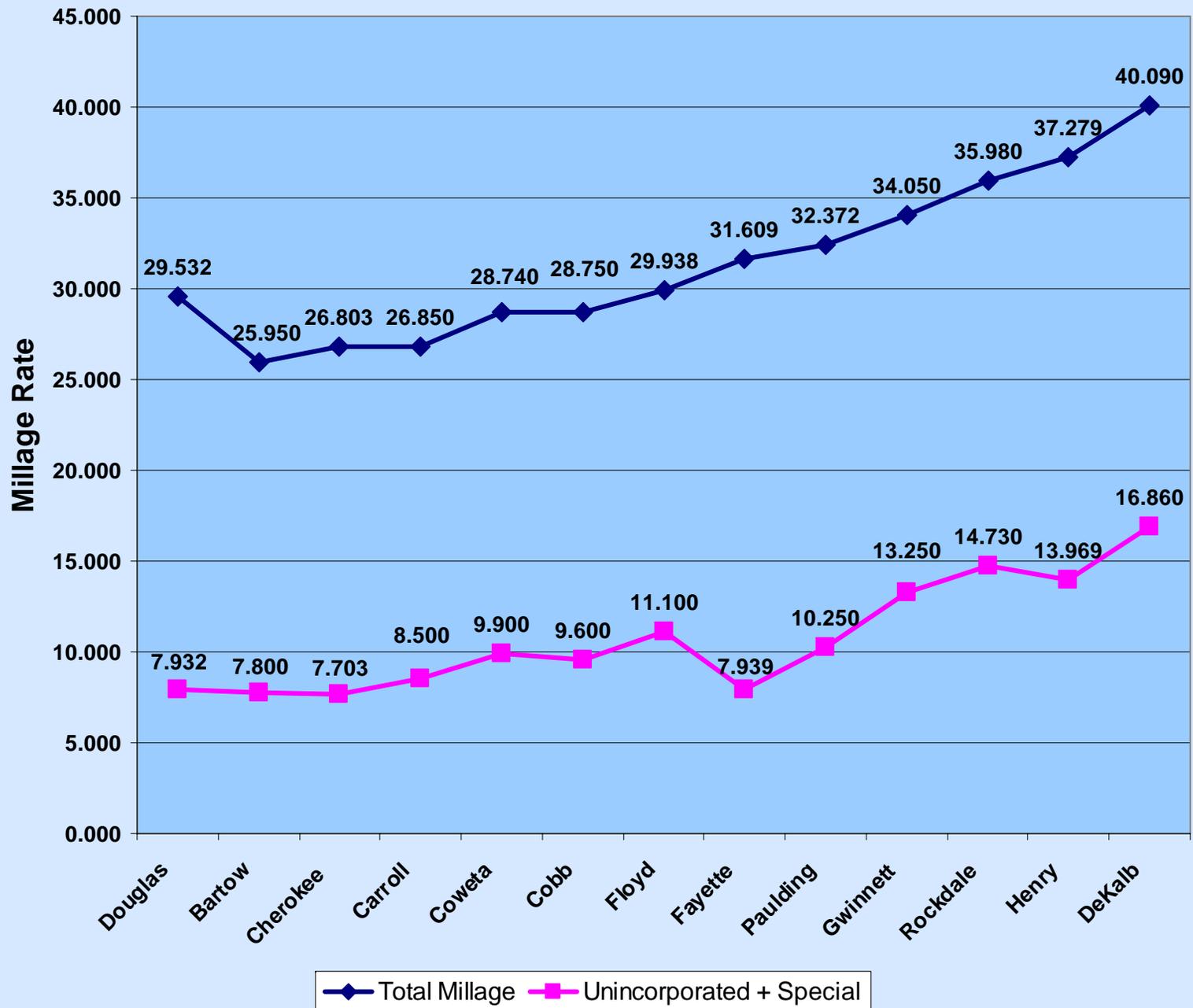
2010 Gross Digest – Estimated County Comparison

<u>County</u>	<u>2009 Change in Gross Digest</u>	<u>Estimated 2010 Gross Digest Decrease</u>
Paulding	12.00% Decrease	17.00%
Henry	Minimal	15.50%
Douglas	Minimal	15.00%
Cobb	Minimal	10.00%
Cherokee	3.50% Decrease	8.00%
Fayette	Minimal	7.00%
Coweta	Minimal	5.00% *
Bartow	Minimal	5.00%
DeKalb	4.00% Decrease	4.00%
Carroll	Minimal	2.50%
Floyd	2.00% Growth	2.00%



*Coweta County could only give a very rough estimate

2009 Millage Rate Comparison



Douglas County's Millage Rate History

(In Thousands)

COUNTY WIDE	<u>2008</u>	<u>2009</u>	<u>2010</u>
Real & Personal	4,587,767	4,558,272	3,880,139
Motor Vehicles	297,452	313,853	270,104
Mobile Homes	9,128	8,810	7,602
Timber-100%	527	143	339
Heavy Duty Equipment	56	285	46
 Gross Digest	4,894,930	4,881,363	4,158,230
Less M & O Exemptions	(594,665)	(567,630)	(421,371)
Net M & O Digest	4,300,265	4,313,733	3,736,859
State of Georgia Forest Land Assistance Grant Value	0	0	0
Adjusted Net M & O Digest	4,300,265	4,313,733	3,736,859
Gross M & O Millage Rate	12.497	11.934	14.084
Less Millage Rate Rollbacks	(4.636)	(4.108)	(4.566)
 Less Revaluation Rollback	(0.035)	0.106	0.510
Net M & O Millage Rate	7.826	7.932	10.028
Net Taxes \$ Levied	33,653,874	34,216,530	37,473,222
Net Taxes \$ Increase	1,588,415	562,656	3,256,692
Net Taxes % Increase	4.95%	1.67%	9.52%

2009 Millage Rate

7.932

+

Roll Up

0.510 Due to 15% reduction in digest

= Total Roll Up Millage Rate

8.442

Increase in Millage Rate

1.586

= 18.79% Increase in Taxes

Total Roll Up Millage Rate

8.442

Total Roll Up Millage Rate

8.442

+

Increase

1.586

= Proposed Millage Rate

10.028

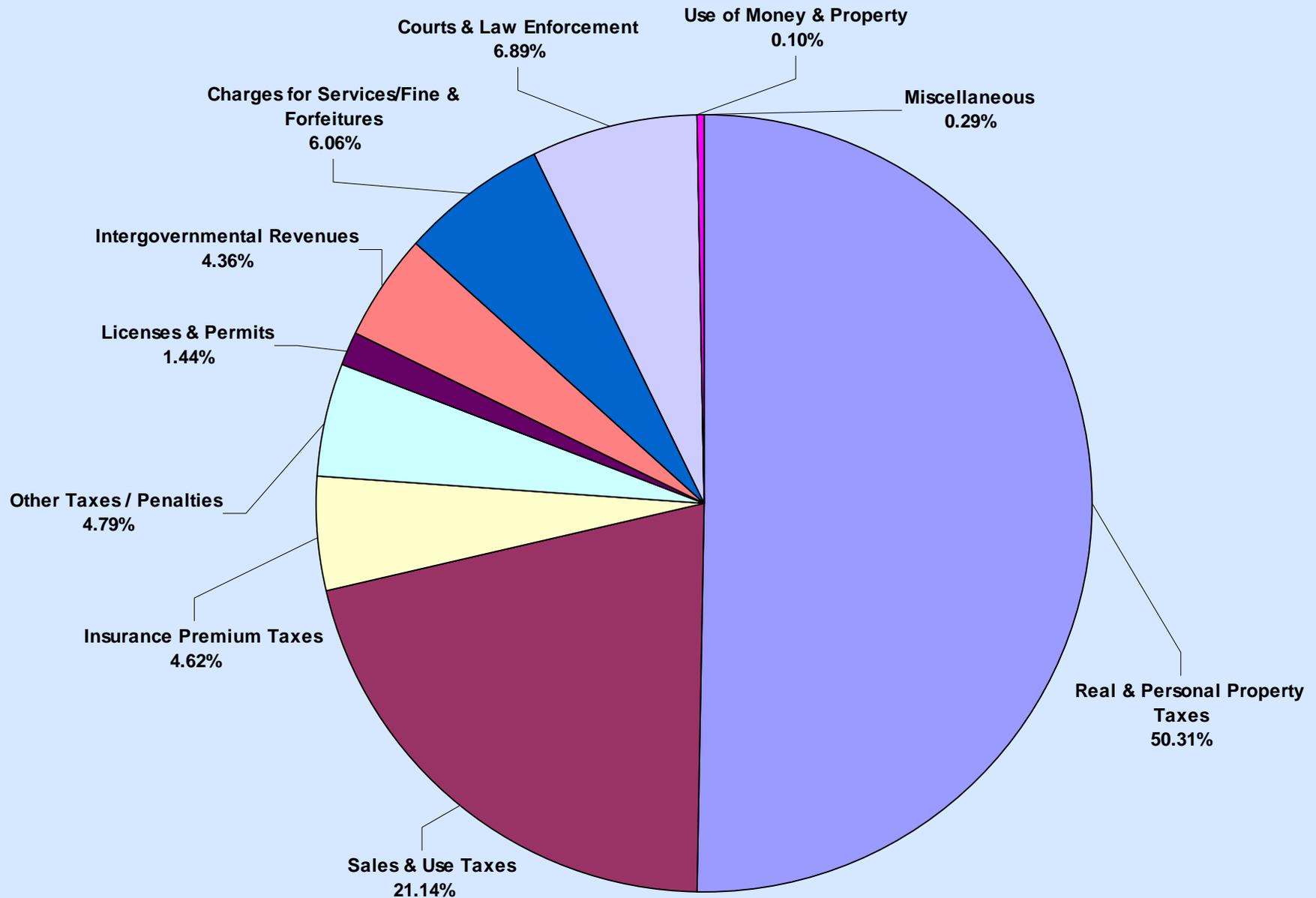
Douglas County Millage Rate Comparison for 2009 & 2010

<u>Year</u>	<u>Millage Rate</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Taxes Paid</u>
2009	\$ 7.932	\$ 150,000	\$ 60,000	\$ 476
2010	\$ 10.028	\$ 127,500	\$ 51,000	\$ 511
Difference	2.096	(22,500)	(9,000)	36

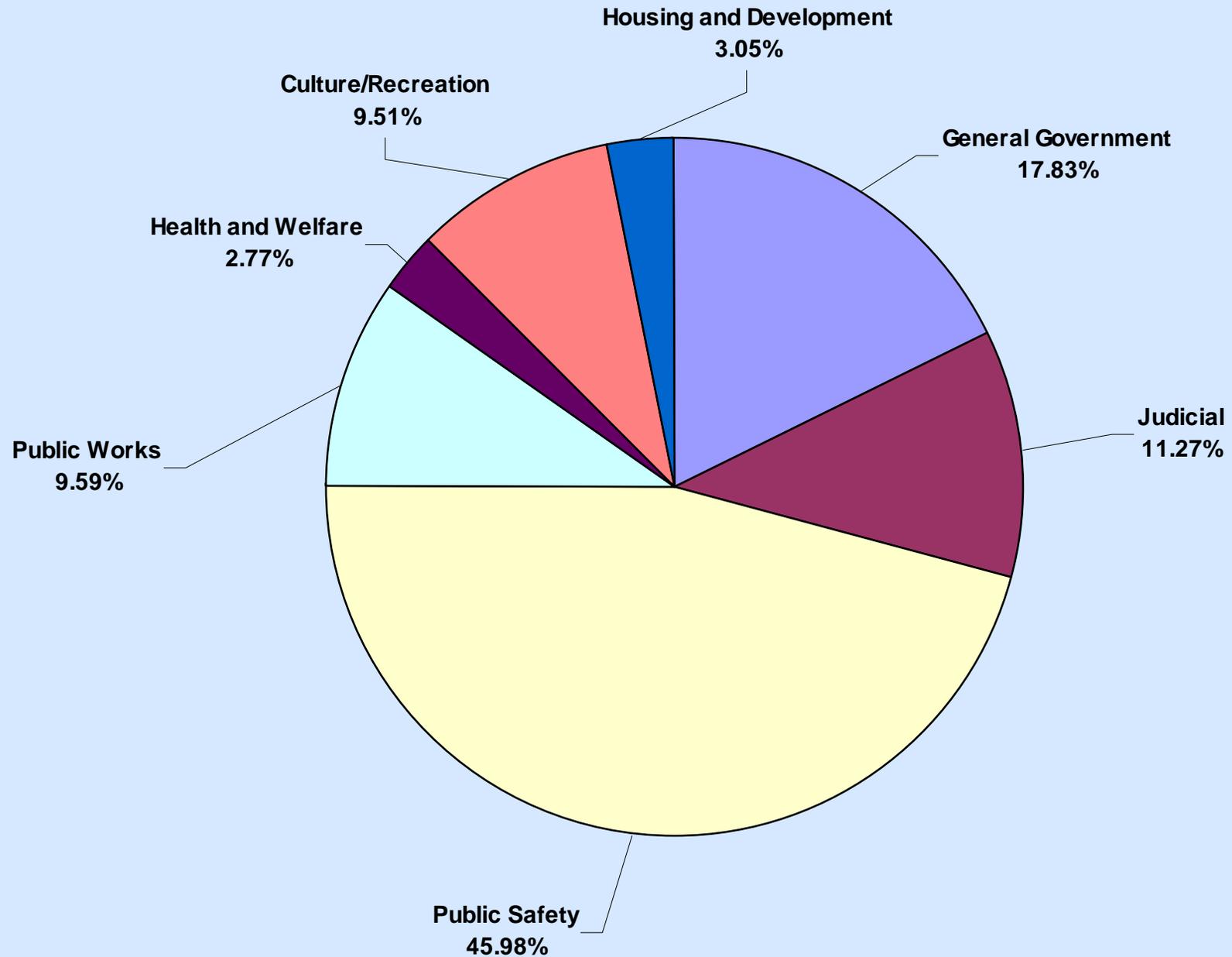
2010 Market Value represents a 15% decrease

Example does not include exemptions (ie. Homestead Exemptions)

2010 General Fund Revenues



2010 General Fund Expenditures



Examples of Budget Cuts That Have Been Made During the Past Three Years

• **Total General Fund Budget reduced:**

	2008 <u>BUDGET</u>	2010 <u>BUDGET</u>	\$\$\$\$ <u>AMOUNT CUT</u>	% <u>CUT</u>
General Government	\$ 15,711,635	\$ 14,085,279	\$ (1,626,356)	-10%
Judicial	9,448,794	8,900,319	(548,475)	-6%
Public Safety	37,470,556	36,325,154	(1,145,402)	-3%
Public Works	7,542,153	7,574,465	32,312	0%
Health and Welfare	2,708,881	2,191,813	(517,068)	-19%
Culture/Recreation	8,722,481	7,515,473	(1,207,008)	-14%
Housing and Development	<u>4,457,058</u>	<u>2,410,047</u>	<u>(2,047,011)</u>	<u>-46%</u>
TOTAL EXPENDITURES	\$ <u>86,061,558</u>	\$ <u>79,002,550</u>	<u>(7,059,008)</u>	<u>-8%</u>

Examples of Budget Cuts That Have Been Made During the Past Three Years

•Allocations to Outside Local and State Agencies reduced:

	2008 <u>BUDGET</u>	2010 <u>BUDGET</u>	\$\$\$\$ <u>AMOUNT CUT</u>	% <u>CUT</u>
Family and Children Services	\$ 454,478	\$ 155,000	\$ (299,478)	-34.84%
Board of Health	648,000	400,000	(248,000)	-38.27%
Economic Development	166,000	25,000	(141,000)	-84.94%
Community Services Board	274,000	150,000	(124,000)	-45.26%
Cultural Arts Council	56,000	35,000	(21,000)	-37.50%
Boys & Girls Club	20,000	15,000	(5,000)	-25.00%
S.H.A.R.E. House	15,000	10,000	(5,000)	-33.33%
	<u>\$ 1,633,478</u>	<u>\$ 790,000</u>	<u>\$ (843,478)</u>	<u>-51.64%</u>

Examples of Budget Cuts That Have Been Made During the Past Three Years

- **Salary freeze for 2009 & 2010**
- **Hiring freeze (40 positions)**
 - **Departments such as Building Permits and Inspections Department are now staffed at about 50% percent of previous staffing levels**
- **Travel and training eliminated except that which is required to maintain professional certifications**

Examples of Budget Cuts That Have Been Made During the Past Three Years

- Capital expenditures minimized

- Few examples are:

	2008 <u>Actual</u>	2010 <u>Budget</u>	<u>% Decrease</u>
Equipment & Vehicle Replacements	\$ 1,913,427	\$ 203,000	-89%
Traffic Signals	660,362	-	-100%
Park Improvements	450,000	7,500	-98%

Examples of Budget Cuts That Have Been Made During the Past Three Years

- Road resurfacing and improvements deferred
 - Since 2002 the County has used SPLOST dollars for various road improvements.
 - The 2002 SPLOST dollars have now been spent and/or committed for various road improvements.
 - Therefore, the General Fund now has to budget for road/bridge improvements in order to maintain the County's road system.
 - Additional funds were included in the 2010 budget compared to 2008.

		<u>2008</u> <u>Actual</u>		<u>2010</u> <u>Budget</u>
Road Resurfacing	\$	558,018	\$	1,825,000

GDOT Funding Requirements

- **GDOT requires the County to budget the local match before they will obligate any State funding for road/bridge projects.**
 - **This is one way the County can receive a fair share of State tax dollars...which are paid by the citizens and should be used in the local community.**
- **If this is not accomplished, the County does not receive a fair share of State tax dollars and GDOT obligates those funds to other counties/cities that have budgeted the local match.**
- **No Budget for Local Match = No GDOT Funding**

Budget Impact of the 2009 September Floods

- **Expenditures totaling \$6 million to remove debris and repair washed-out roads and bridges**
- **General Fund reserves were used to pay for the repairs**
- **FEMA reimburses a certain percentage (max 85%) of qualified damage costs**
- **FEMA funds have been frozen three times by the Federal Government since the floods and the County has not received all reimbursements**
- **Without using General Fund reserves, many of the damaged roads and bridges might still be unopened.**

Where Your 2010 Tax Dollars Go

