

2013
***Tax Digest &
Millage Rate***



***County Comparison:
Revenues & Expenditures***

County Comparison - Revenues

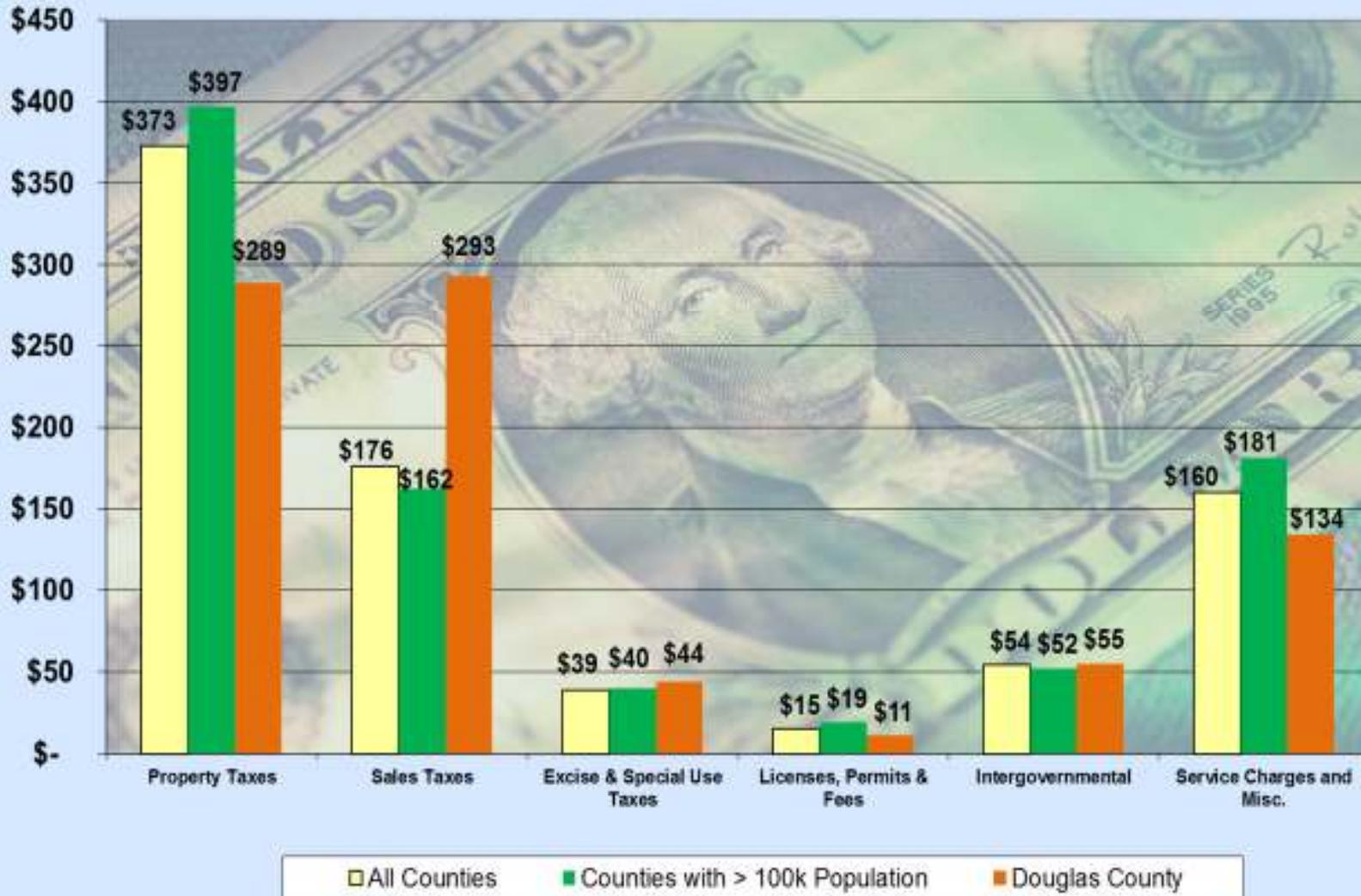
<u>Revenues:</u>	<u>All Counties</u>		<u>Counties with > 100k</u>		<u>Douglas County</u>	
	<u>Average</u>	<u>Per Capita</u>	<u>Average</u>	<u>Per Capita</u>	<u>Douglas County</u>	<u>Per Capita</u>
Property Taxes	\$ 23,254,194	\$ 373	\$ 107,720,378	\$ 397	\$ 38,550,516	\$ 289
Sales Taxes	10,959,700	176	43,926,396	162	39,029,195	293
Excise & Special Use Taxes	2,436,020	39	10,805,513	40	5,827,550	44
Licenses, Permits & Fees	909,358	15	5,238,721	19	1,447,797	11
Intergovernmental	3,359,825	54	14,198,485	52	7,343,463	55
Service Charges and Misc.	9,965,584	160	48,963,383	181	17,928,317	134
	<u>\$ 50,884,681</u>	<u>\$ 817</u>	<u>\$ 230,852,876</u>	<u>\$ 851</u>	<u>\$ 110,126,838</u>	<u>\$ 826</u>

Data Source:

DCA County Fiscal Planning Guide – Most Current (2011 Information – ALL FUNDS)

Per Capita is based on DCA's estimated County Population of 133,355

County Comparison - Revenues



County Comparison - Expenditures

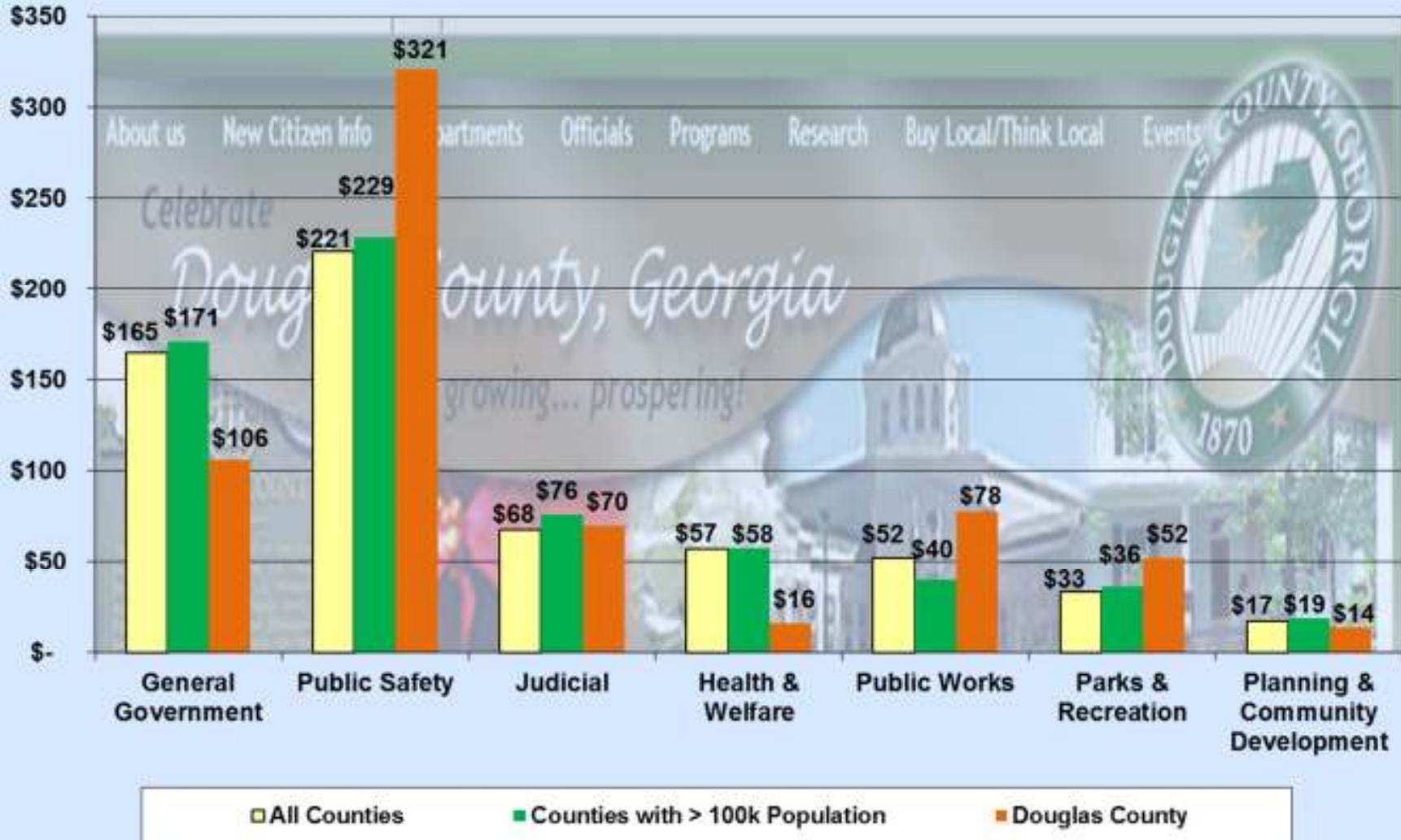
<u>Expenditures</u>	<u>All Counties</u>		<u>Counties with > 100k Population</u>		<u>Douglas County</u>	
	<u>Average</u>	<u>Per Capita</u>	<u>Average</u>	<u>Per Capita</u>	<u>Douglas County</u>	<u>Per Capita</u>
General Government	\$ 10,289,629	\$ 165	\$ 46,365,735	\$ 171	\$ 14,180,962	\$ 106
Public Safety	13,790,732	221	62,186,097	229	42,833,318	321
Judicial	4,234,214	68	20,729,570	76	9,391,530	70
Health & Welfare	3,567,304	57	15,682,157	58	2,092,238	16
Public Works	3,264,960	52	10,961,927	40	10,367,818	78
Parks & Recreation	2,083,294	33	9,653,377	36	6,998,606	52
Planning & Community Development	1,087,978	17	5,252,220	19	1,858,159	14
	<u>\$ 38,318,111</u>	<u>\$ 613</u>	<u>\$ 170,831,083</u>	<u>\$ 629</u>	<u>\$ 87,722,631</u>	<u>\$ 657</u>

Data Source:

DCA County Fiscal Planning Guide – Most Current (2011 Information – ALL FUNDS)

Per Capita is based on DCA's estimated County Population of 133,355

County Comparison - Expenditures



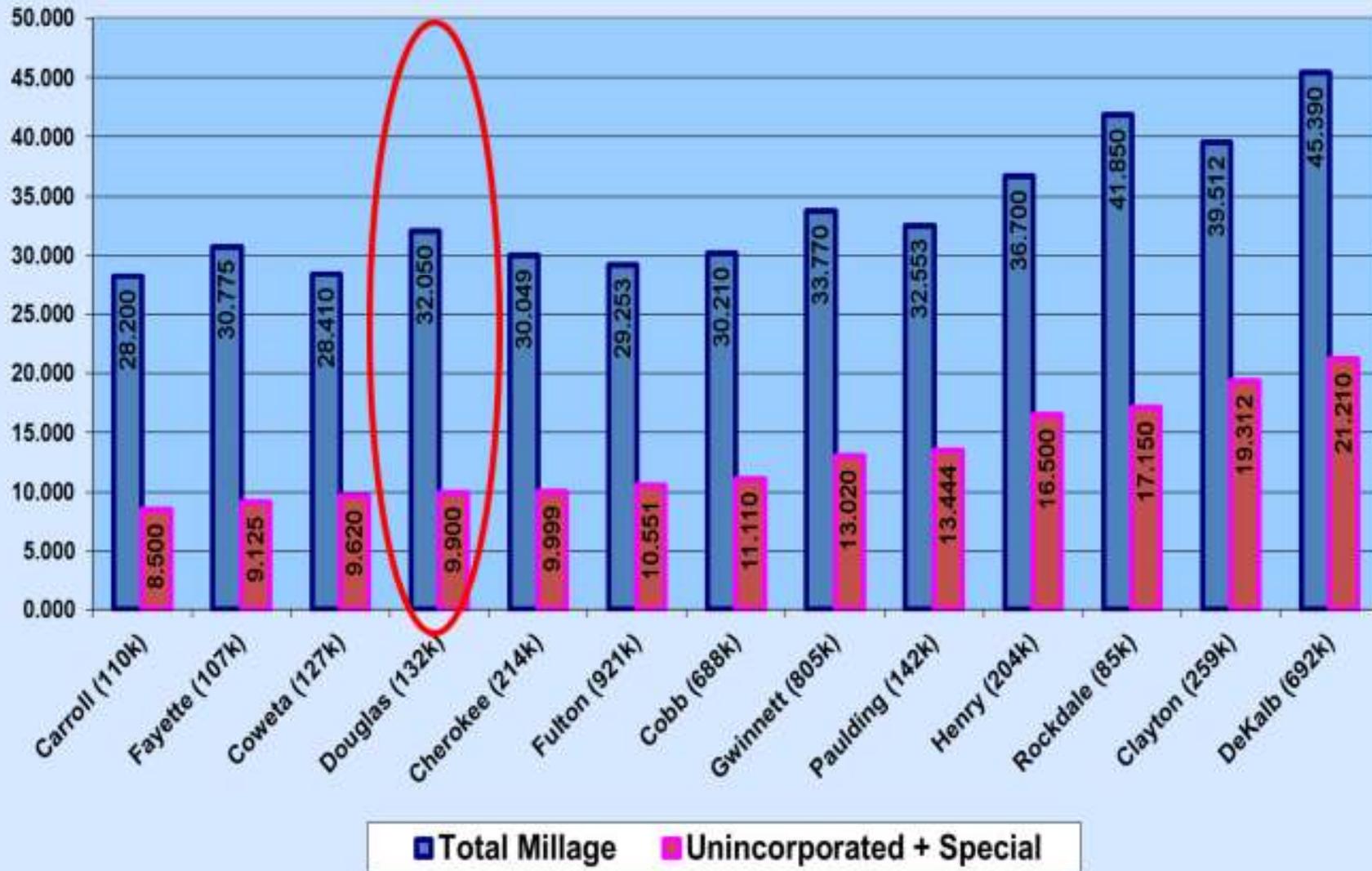


***Tax Digest
&
Millage Rate***

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.

2012 Millage Rate Comparison



How Does Douglas County Compare?



How Does Douglas County Compare?

<u>AVERAGE HOME PRICE VS. ESTIMATED COUNTY TAXES PAID</u>						
					<u>9.9 Millage Rate</u>	<u>12.9 Millage Rate</u>
		40%			\$ Incr / Decr	\$ Incr / Decr
County	Avg Cty Home Value	Assessed Value	Unincorporated + Special	Est. County Taxes Paid	Compared to Douglas County	Compared to Douglas County
Carroll	\$ 91,205	\$ 36,482	8.500	\$ 310	\$ (117)	\$ (247)
Clayton	\$ 55,853	\$ 22,341	19.312	\$ 431	\$ 4	\$ (126)
Douglas	\$ 107,750	\$ 43,100	9.900 / 12.900	\$ 427	\$ -	\$ 130
Paulding	\$ 105,052	\$ 42,021	13.444	\$ 565	\$ 138	\$ 8
Coweta	\$ 176,496	\$ 70,598	9.620	\$ 679	\$ 252	\$ 122
Rockdale	\$ 108,092	\$ 43,237	17.150	\$ 742	\$ 315	\$ 185
Cherokee	\$ 186,315	\$ 74,526	9.999	\$ 745	\$ 318	\$ 188
Henry	\$ 119,197	\$ 47,679	16.500	\$ 787	\$ 360	\$ 230
Gwinnett	\$ 161,535	\$ 64,614	13.020	\$ 841	\$ 414	\$ 284
Fayette	\$ 241,735	\$ 96,694	9.125	\$ 882	\$ 455	\$ 325
Cobb	\$ 211,844	\$ 84,738	11.110	\$ 941	\$ 514	\$ 384
Fulton	\$ 274,275	\$ 109,710	10.551	\$ 1,158	\$ 731	\$ 601
DeKalb	\$ 174,805	\$ 69,922	21.210	\$ 1,483	\$ 1,056	\$ 926
Average	\$ 154,935	\$ 61,974	13.034	\$ 808	\$ 342	\$ 232
Median	\$ 161,535	\$ 64,614	\$ 11.110	\$ 718	\$ 318	\$ 188

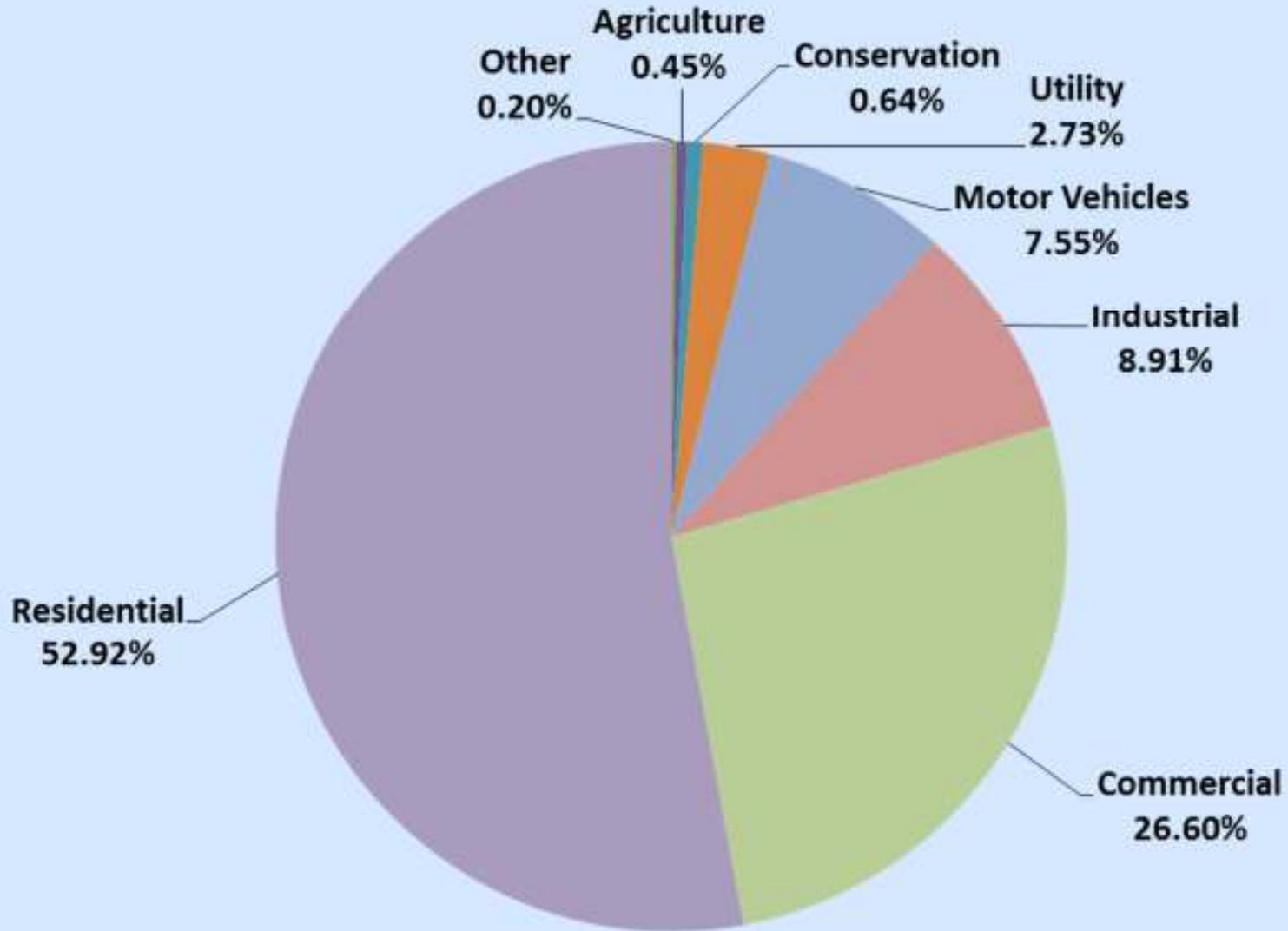
2012 & 2013 Gross Digest – County Comparison

<u>County</u>	<u>2012 Actual Digest</u>	<u>2013 Estimated Digest</u>
Rockdale	-6.00%	-19.00%
Clayton	-9.00%	-2.00%
Cobb	-2.30%	-1.50%
Douglas	-3.12%	-1.47%
Gwinnett	-5.00%	-1.00%
Fayette	-10.50%	-1.00%
Coweta	-2.00%	0.00%
Carroll	-2.50%	0.00%
DeKalb	-0.08%	0.00%
Fulton	-2.80%	0.36%
Henry	-10.00%	1.00%
Paulding	-7.50%	1.30%
Cherokee	-6.30%	2.80%

Douglas County's Millage Rate History

CURRENT 2013 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY						
(In Thousands)						
COUNTY WIDE	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Real & Personal	4,587,767	4,558,272	3,880,139	3,758,149	3,600,544	3,530,367
Motor Vehicles	297,452	313,853	270,104	261,372	272,385	288,899
Mobile Homes	9,128	8,810	7,602	6,938	6,207	7,234
Timber-100%	527	143	339	9	415	243
Heavy Duty Equipment	56	285	46	-	-	27
Gross Digest	4,894,930	4,881,363	4,158,230	4,026,468	3,879,551	3,826,770
Less M & O Exemptions	(594,665)	(567,630)	(421,371)	(404,709)	(370,699)	(369,536)
Net M & O Digest	4,300,265	4,313,733	3,736,859	3,621,759	3,508,852	3,457,234
State of Georgia Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M & O Digest	4,300,265	4,313,733	3,736,859	3,621,759	3,508,852	3,457,234
Gross M & O Millage Rate	12.462	12.040	14.466	14.428	14.764	17.935
Less Millage Rate Rollbacks	(4.636)	(4.108)	(4.566)	(4.528)	(4.864)	(5.035)
Net M & O Millage Rate	7.826	7.932	9.900	9.900	9.900	12.900
Net Taxes \$ Levied	33,653,874	34,216,530	36,994,904	35,855,415	34,737,637	44,598,319
Net Taxes \$ Increase	1,588,415	562,656	2,778,374	(1,139,489)	(1,117,778)	9,860,682
Net Taxes % Increase	4.95%	1.67%	8.12%	-3.08%	-3.12%	28.39%

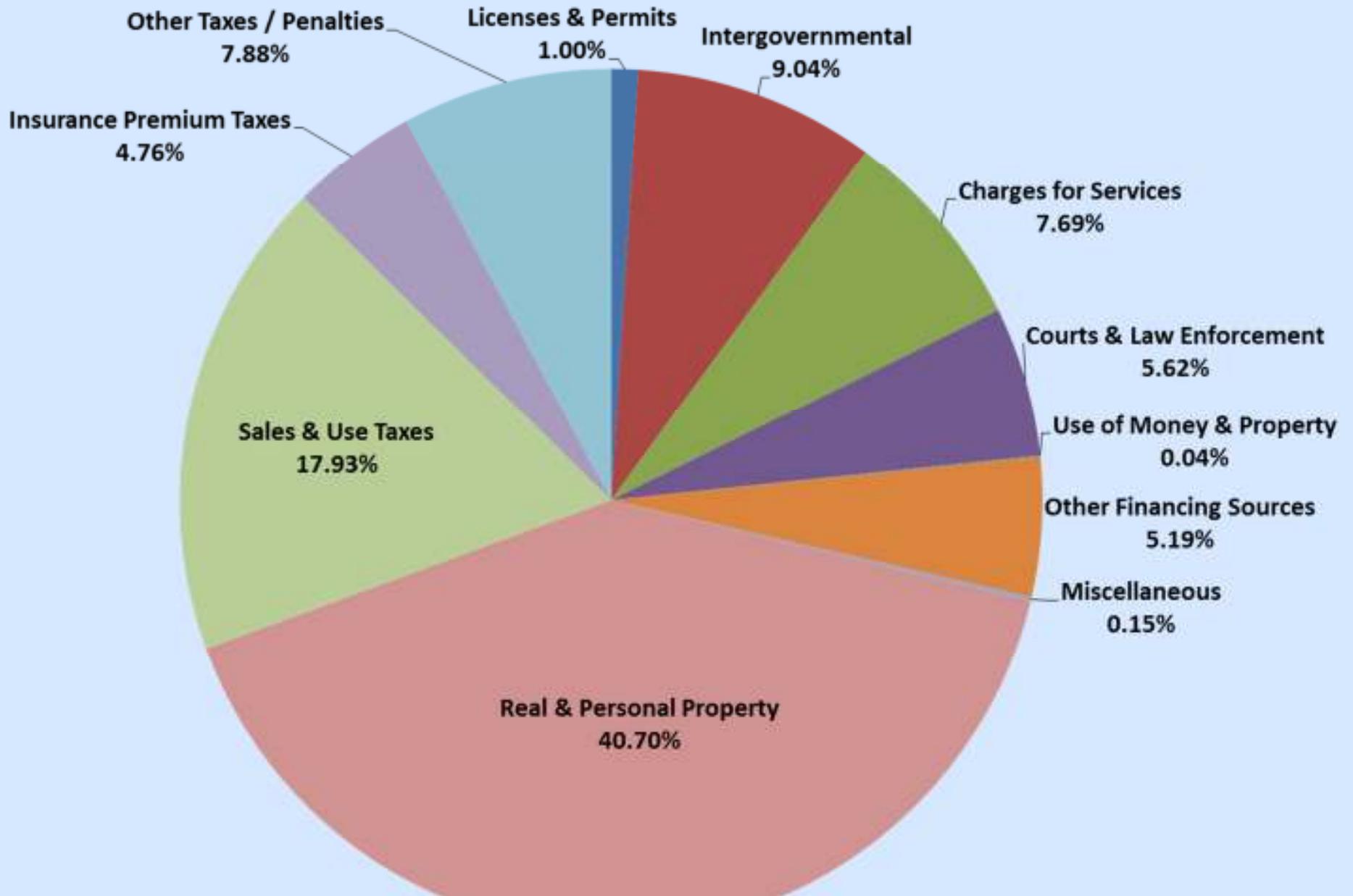
Douglas County's Digest



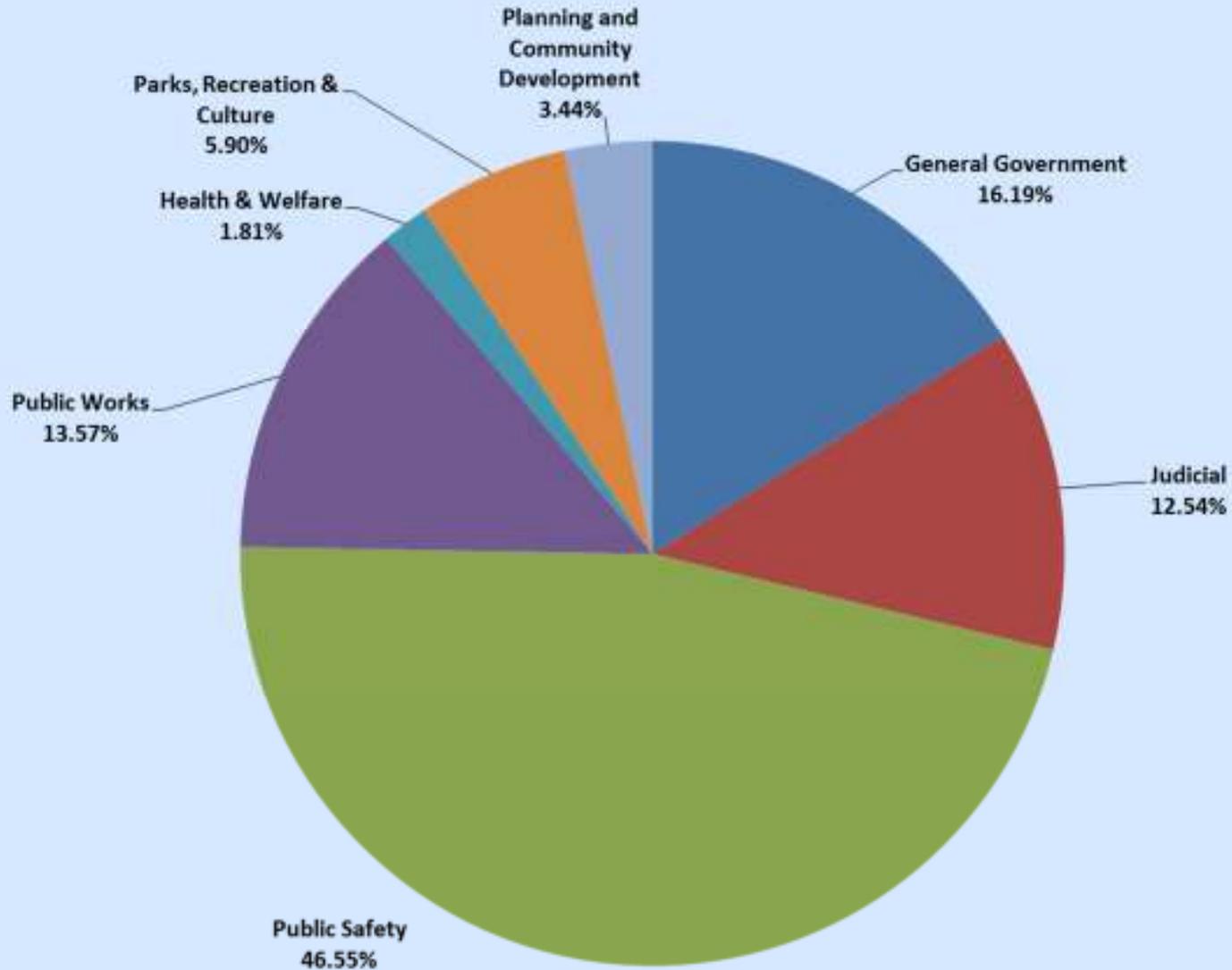
2013 Budget Review

	Annual Budget
	<u>2013</u>
Revenues:	
Taxes	\$ 64,396,440
Licenses & Permits	906,670
Intergovernmental	8,166,881
Charges for Service	6,949,241
Courts & Law Enforcement	5,078,200
Use of Property & Money	36,500
Miscellaneous	130,710
Other Financing Sources	<u>4,693,524</u>
Total Revenues	\$ 90,358,166
Expenditures:	
General Government	\$ 14,625,894
Judicial	11,330,913
Public Safety	42,058,316
Public Works	12,257,701
Health & Welfare	1,637,854
Parks, Recreation & Culture	5,343,002
Planning and Community Development	<u>3,104,486</u>
Total Expenditures	\$ 90,358,166

2013 General Fund Revenues



2013 General Fund Expenditures



Factors Requiring a Millage Rate Increase?

- Tax Digest Revenue Trends: 2013 Compared to 2009:

22% decrease in the Gross Digest

20% decrease in the Value of One Mill (\$857,000 per mill)



- 6% decrease in LOST Revenue due to Renegotiation with Cities
 - Approx. \$1.2 million

Factors Requiring a Millage Rate Increase?

Expenditures/Projects:

<u>Item</u>	<u>Amount</u>	<u>Fed/State Funding</u>	<u>County Funding</u>	
ARC Transportation Projects	\$ 5,135,000	\$ 4,373,600	\$ 761,400	*
Increased Payments for HC, WC & DB Plan	3,100,000	-	3,100,000	*
LMIG Resurfacing	1,394,500	761,750	632,750	*
General Appropriations Contingency	754,500	-	754,500	
Fire Department Capital Items	747,300	-	747,300	
1.7% Employee COLA	706,337	-	706,337	*
Sheriff Patrol Cars	500,000	-	500,000	*
Increase in Jail Utilities Costs	420,000	-	420,000	*
Equipment Leases & Materials for Paving	325,000	-	325,000	*
RideShare Safety Upgrades	323,000	287,000	36,000	*
RideShare Vans (15)	297,000	264,000	33,000	*
RideShare Feasibility Study	180,000	160,000	20,000	*

*Committed

Factors Requiring a Millage Rate Increase?

Expenditures/Projects:

<u>Item</u>	<u>Amount</u>	<u>Fed/State Funding</u>	<u>County Funding</u>	
Development Authority Increase	142,100	-	142,100	*
Computer Refresh Program	135,000	-	135,000	*
Refurbished Crown Vic Program	100,000	-	100,000	
Animal Control Increase Funding	85,000	-	85,000	*
New Carpet for DC Library	70,000	-	70,000	*
Pressure Wash Courthouse	40,000	-	40,000	*
Homeless Initiative	10,000	-	10,000	*
Land Bank Feasibility	10,000	-	10,000	
	<u>\$ 14,474,737</u>	<u>\$ 5,846,350</u>	<u>\$ 8,628,387</u>	

*Committed

'NOTICE OF PROPERTY TAX INCREASE'

The Douglas County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 29.66 percent.

All concerned citizens are invited to the public hearings on this tax increase to be held at the Douglas County Courthouse, 8700 Hospital Drive, Douglasville, Georgia, in Citizen's Hall on Tuesday, July 9, 2013 at 10:00 AM and 6:00 PM.

Times and places of additional public hearings on this tax increase are at the Douglas County Courthouse, 8700 Hospital Drive, Douglasville, Georgia, in Citizen's Hall on Tuesday, July 23, 2013 at 10:00 AM.

This tentative increase will result in a millage rate of 12.900 mills, an increase of 2.951 mills. Without this tentative tax increase, the millage rate will be no more than 9.949 mills. This proposed tax increase for a home with a fair market value of \$125,000 is approximately \$130 and the proposed tax increase for nonhomestead property with a fair market value of \$150,000 is approximately \$177.

Where Your 2013 Tax Dollars Go

