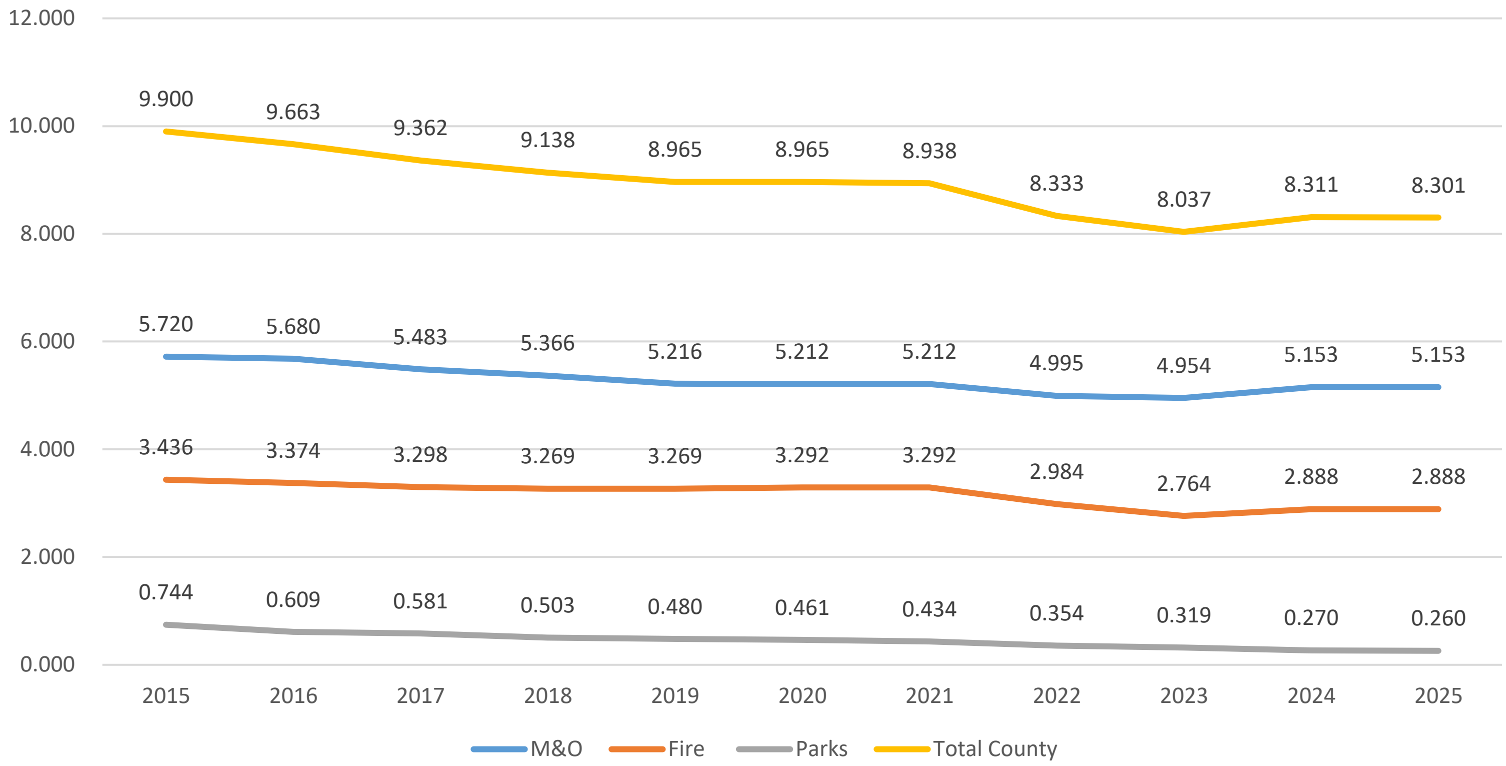
Cherokee County Board of Commissioners 2025 Millage Rate

PRESENTED 07.15.2025

Cherokee County 2015-2025
10 Year Millage Rate History



	Decrease	No Change	Increase
M&O	7	2	1
Fire	5	3	2
Parks	10	0	0
Total	**8**	**1**	**1**

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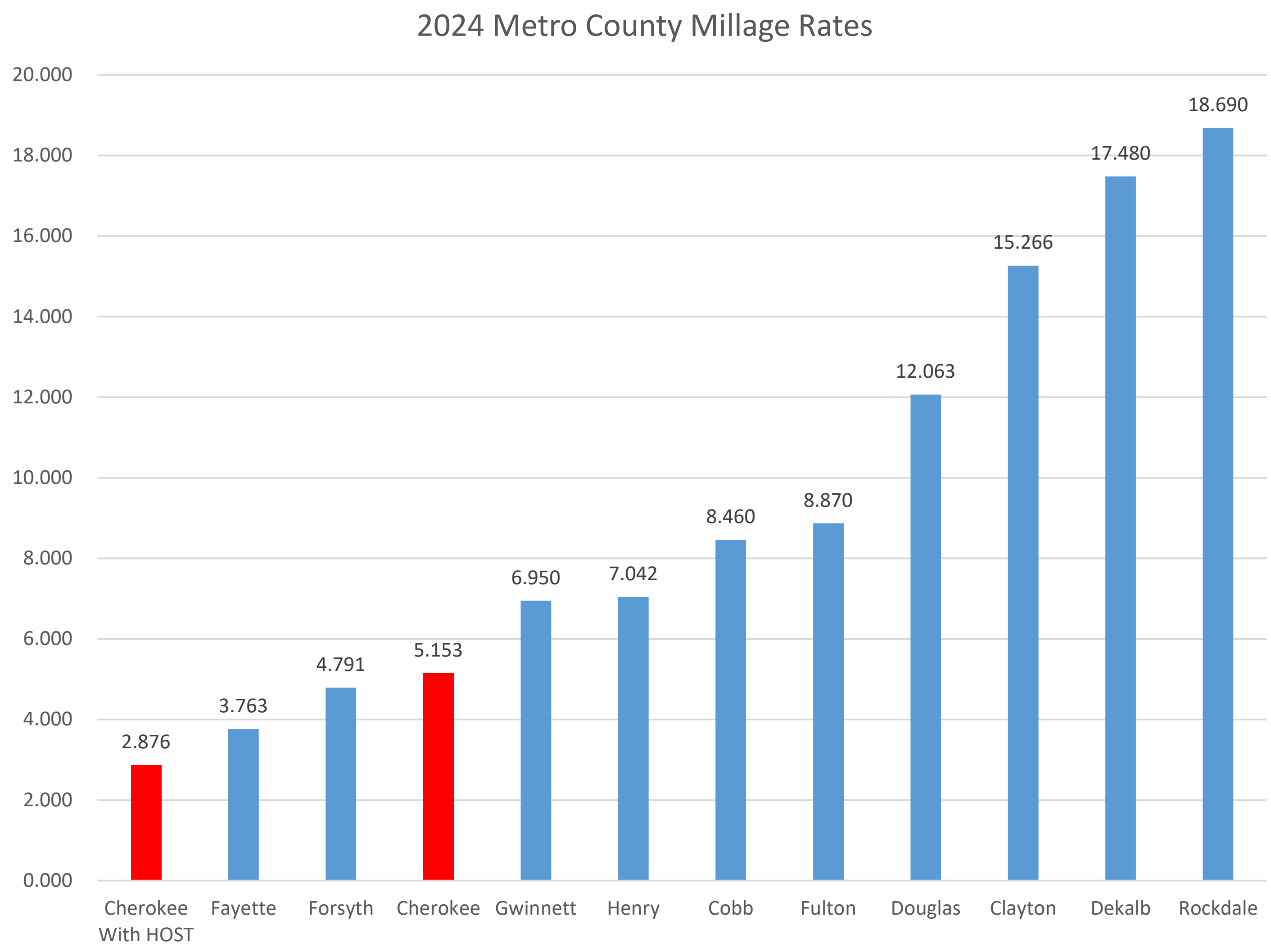
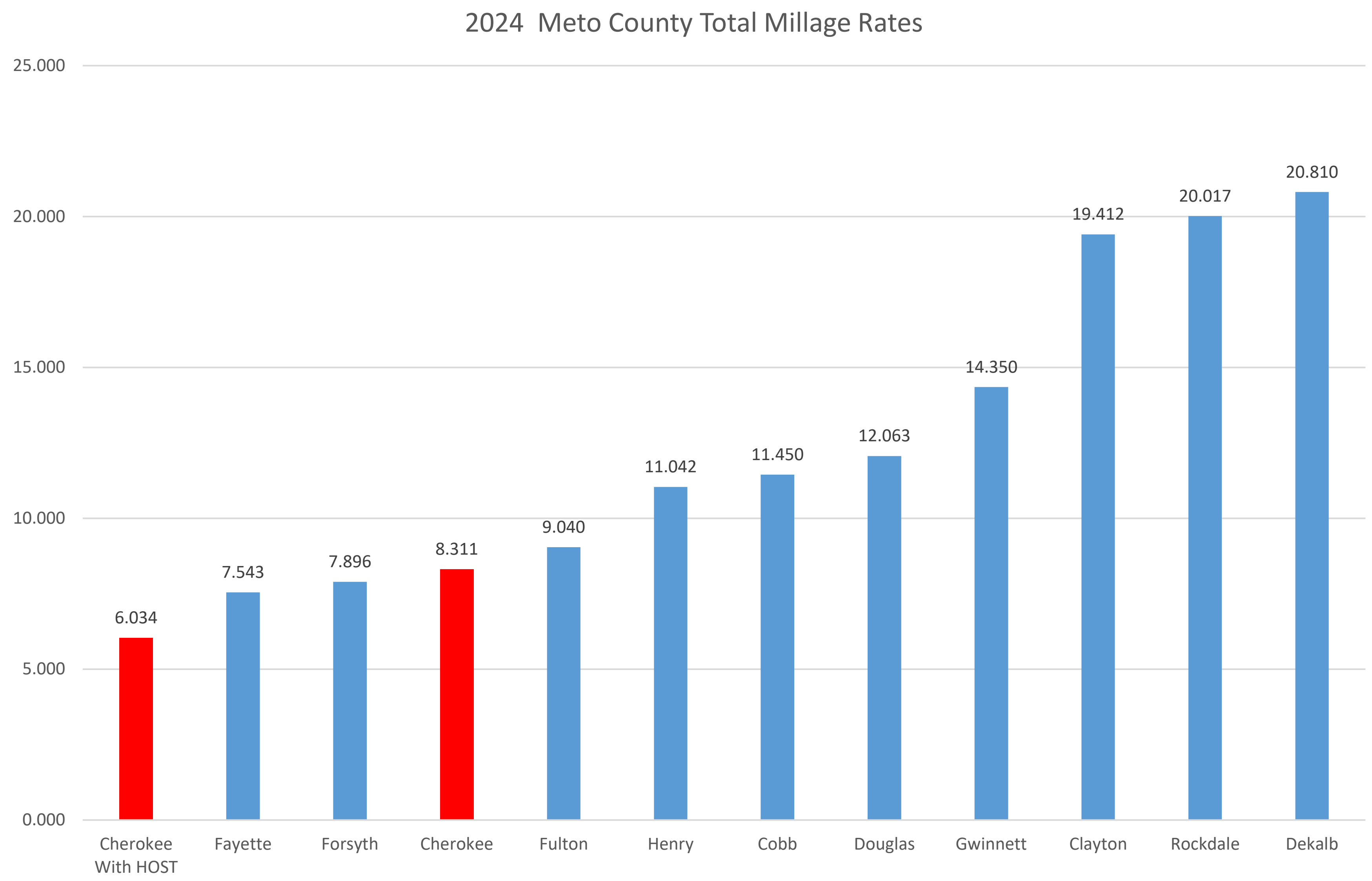
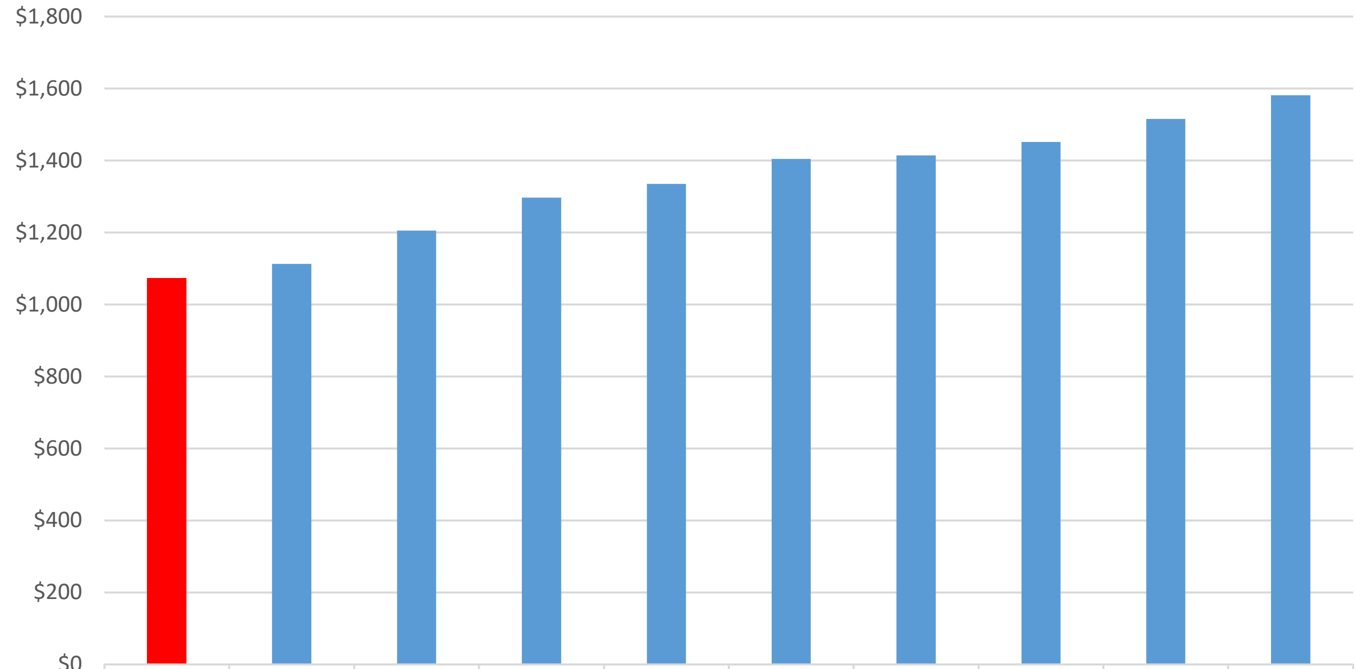


- Cherokee County has the 3rd lowest M&O Millage rate among the 11 metro counties
- Cherokee, Cobb, and Gwinnett are the only counties in the state that do not have a 1% HOST or LOST
- A 1% HOST would lower the Cherokee County M&O Millage rate to 2.876 which would be the lowest in the metro area


2024 Meto County Total Millage Rates
25.000
20.000
15.000
10.000
5.000
0.000
6.034
7.543
7.896
8.311
9.040
11.042
11.450
12.063
14.350
19.412
20.017
20.810
Cherokee With HOST
Fayette
Forsyth
Cherokee
Fulton
Henry
Cobb
Douglas
Gwinnett
Clayton
Rockdale
Dekalb

2024 Metro County Expenditures per Capita



	Cherokee	Fulton	Fayette	Douglas	Gwinnett	Henry	Cobb	Forsyth	Rockdale	Clayton
Expenditures	$1,073	$1,113	$1,205	$1,297	$1,335	$1,404	$1,414	$1,451	$1,516	$1,581

- Cherokee County has the lowest Expenditures per Capita at $1,073

Source: 2024 ACFR for each County
Dekalb County has not published the 2024 ACFR to date

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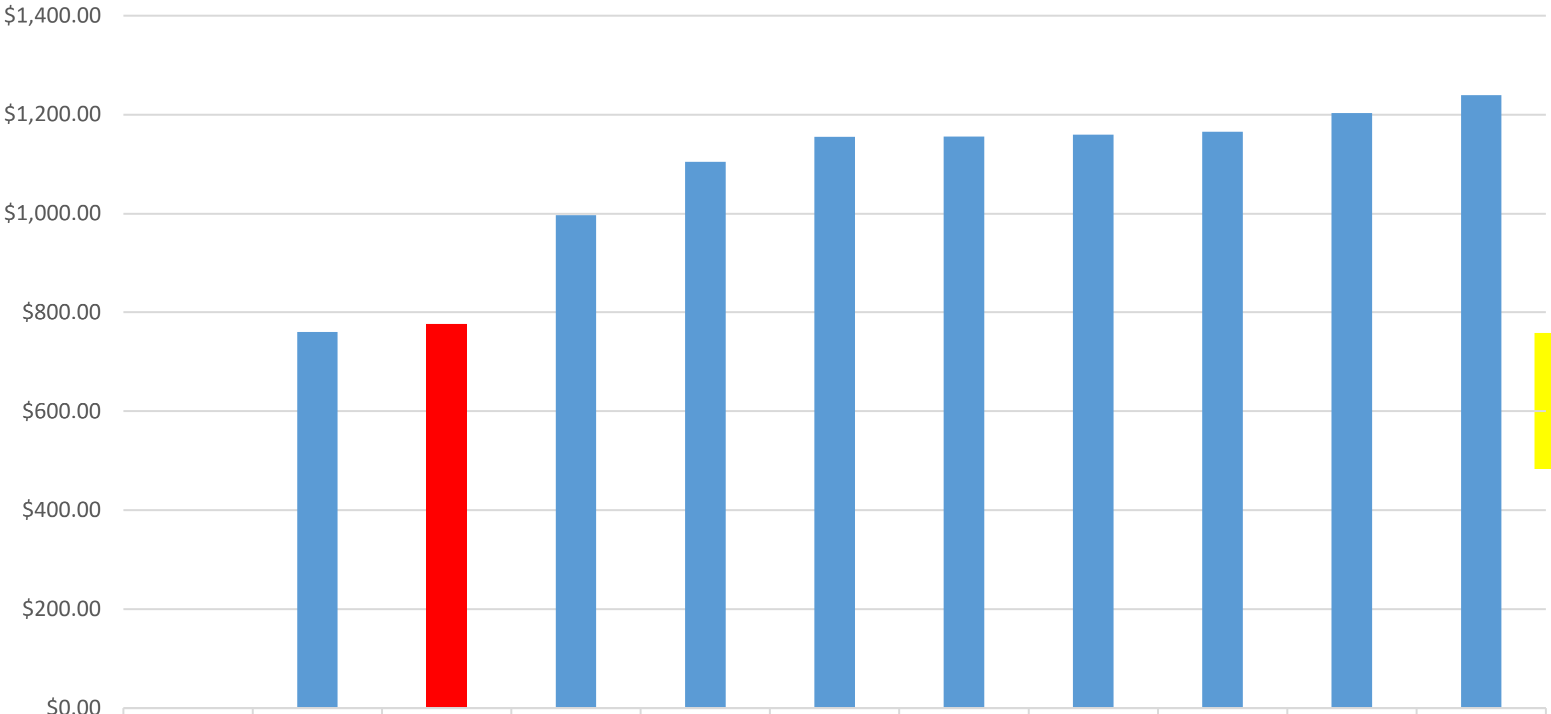
2024 Metro County Taxes per Capita



	Fulton	Cherokee	Fayette	Douglas	Clayton	Forsyth	Cobb	Gwinnett	Henry	Rockdale
Series1	$760.83	$776.54	$996.33	$1,104.43	$1,155.38	$1,155.80	$1,159.80	$1,165.44	$1,203.17	$1,239.18

- Cherokee County has the 2nd lowest Taxes per Capita at $776.54

Source: 2024 ACFR for each County
Dekalb County has not published the 2024 ACFR to date

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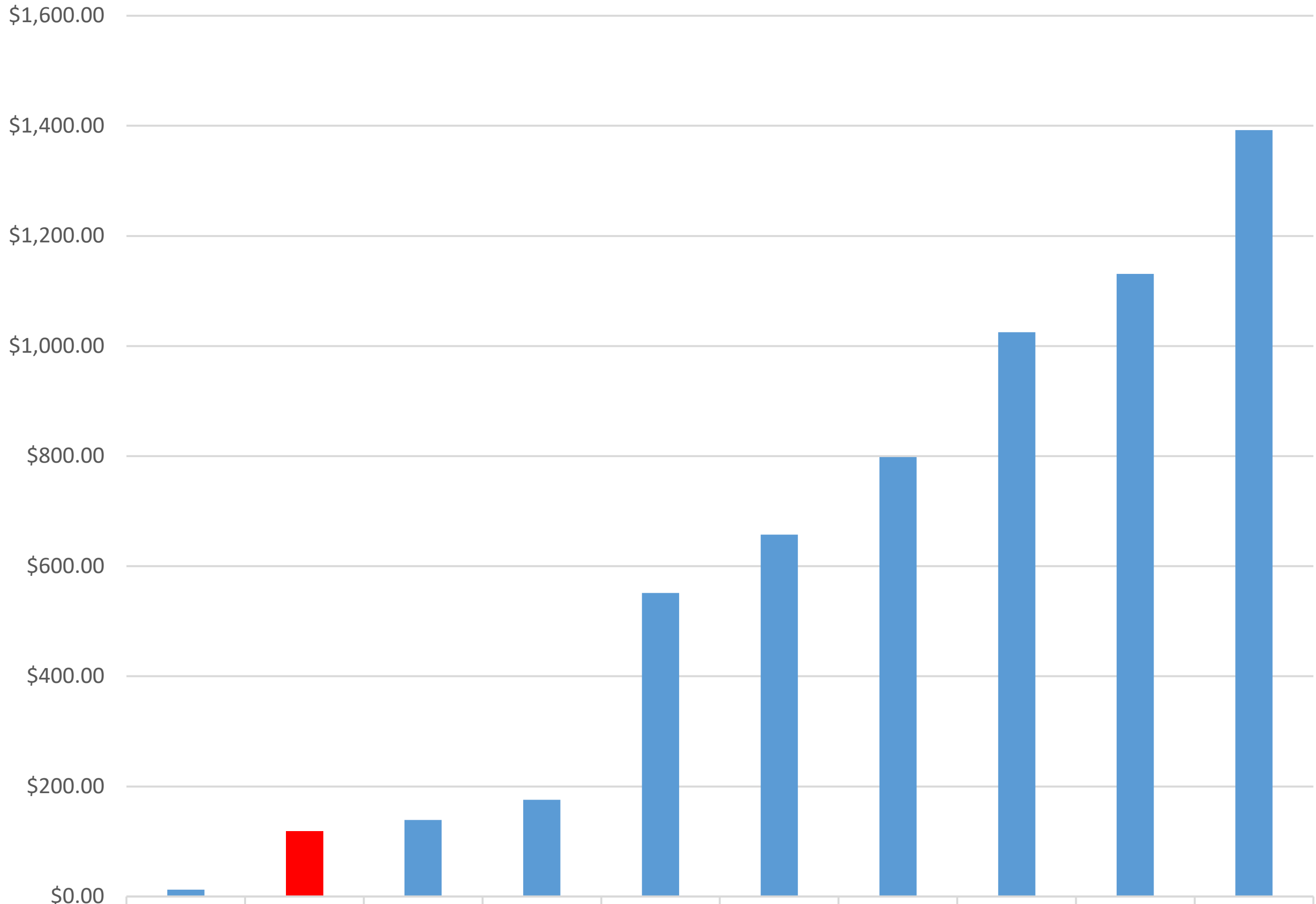
2024 Metro County Debt per Capita



	Douglas	Cherokee	Henry	Clayton	Fayette	Cobb	Gwinnett	Rockdale	Fulton	Forsyth
Debt per Capita	$12.52	$118.69	$139.00	$175.53	$551.37	$657.15	$798.05	$1,025.00	$1,131.19	$1,392.00

- Cherokee County has the second lowest Debt per Capita at $118.69

Source: 2024 ACFR for each County
Dekalb County has not published the 2024 ACFR to date

2025 Real Property Growth/ Inflation

Inflation
+4.32%

Growth
+4.65%

Total Digest Increase
+8.97 %

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Cherokee County 2025 Mill Values

M&O	
Mill	Tax Value
1.00	$18,268,204
0.50	$9,134,102
0.25	$4,567,051
0.10	$1,826,820
0.05	$913,410
0.03	$548,046
0.01	$182,682
0.005	$91,341

Fire	
Mill	Tax Value
1.00	$15,259,623
0.50	$7,629,812
0.25	$3,814,906
0.10	$1,525,962
0.05	$762,981
0.03	$457,789
0.01	$152,596
0.005	$76,298

Parks	
Mill	Tax Value
1.00	$24,019,274
0.50	$12,009,637
0.25	$6,004,819
0.10	$2,401,927
0.05	$1,200,964
0.03	$720,578
0.01	$240,193
0.005	$120,096

Key Financial Assumptions

- Inflation Trend
- Other Revenue Growth
- 10% Increase in Employee contributions for Health Care
- 3% COLA
- No Headcount additions
- No new vehicles

BOC FY2026 Budget Goals

Maintain a fund balance of 3 months based on the Financial Forecast for 9/30/2025

For the 2026 Budget, only take 50% of the FY2025 fund balance amount that is over 3 months for Fund Balance usage in the FY2026 Budget

Include Pine Log land purchase of $2M to be funded from General Fund Balance reserves

Maintain the current millage rate

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BOC FY2026 Budget Goals

General Fund Forecast at 9/30/2025

Forecasted Property Taxes	Forecasted Other Revenue	Forecasted Total Revenue	Forecasted Expenditures	Forecasted Fund Balance Use	Forecasted Land Purchase	Forecasted Ending Fund Balance	Months of Fund Balance
$86,548,521	$74,018,168	$160,566,689	$165,715,656	$5,148,967	$2,000,000	$57,051,090	4.13

Beginning Fund Balance	$64,200,057
Fund Balance Use	$7,148,967
9/30/2025 Forecasted Fund Balance	$57,051,090
Includes $2M Land Purchase	
Months of Fund Balance	4.13
Excess Fund Balance over 3 Months	$15,622,176
50% of Excess Fund Balance	$7,811,088
Millage Rate	5.153

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General Fund FY2026 Budget

➢ FY2025 Budgeted Expenditures			$167,215,656
➢ Department Submitted Increases	$15,744,074		
➢ Budget Cuts - 56.1% of ask	($ 8,829,663)		
➢ Budget Cuts – Commissioners 2nd round			
Transfer to EMS	($400,000)		
Library	($139,551)		
Extension Service	($14,000)		
Phase in Sheriff Non-Competitive Pay	($456,905)		
Not Budgeting 12 vacant Sheriff Positions	($851,133)		
➢ Total Department Increases		$5,052,822	
➢ COLA @ 3%		$3,384,217	
➢ Total FY2026 Total Budget Increase			$8,437,039 **5.05% Increase**
➢ FY2026 Budgeted Expenditures			$175,652,695

M&O Millage Rate Options

Budget	Expenditures	Property Taxes	Other Revenue	Use of Fund Balance	Fund Balance	Months of Fund Balance
FY2024 Ending					**$64,200,057**	
FY2025 Budget	$167,215,656	$86,774,740	$73,370,111	$7,070,805	$57,129,252	4.10
FY2025 Forecast	$167,715,656	$86,548,521	$74,018,168	$7,148,967	$57,051,090	4.08
FY2026 Budget	$175,652,695	$93,674,787	$74,166,820	$7,811,088	$49,240,002	3.36
Millage Rate Options						
Option 1 4.969 Rollback Rate	$175,652,695	$90,329,908	$74,166,820	$11,155,967	$45,895,123	3.14
Option 2 5.153 Current Rate	$175,652,695	$93,674,787	$74,166,820	$7,811,088	$49,240,002	3.36
Option 3 5.307 Advertised Rate	$175,652,695	$96,485,030	$74,166,820	$5,000,845	$52,050,245	3.56

Fire Fund
FY2026 Budget

➢ FY2025 Budgeted Expenditures		$56,642,087	
➢ Department Submitted Increases	$1,078,760		
➢ COLA @ 3%	$1,268,262		
➢ Total FY2026 Total Budget Increase		$ 2,347,022	**4.1% Increase**
➢ FY2026 Budgeted Expenditures		$58,989,109	

Fire Millage Rate Options

Budget	Expenditures	Property Taxes	Other Revenue	Use of Fund Balance	Fund Balance	Months of Fund Balance
FY2024 Ending					**$8,531,758**	
FY2025 Budget	$56,642,087	$41,920,616	$13,862,040	$859,431	$7,672,327	1.63
FY2025 Forecast	$56,642,087	$41,769,295	$14,113,574	$759,218	$7,772,540	1.65
FY2026 Budget	$58,989,109	$44,069,792	$14,395,845	$523,472	$8,008,286	1.63
Millage Rate Options						
Option 1 2.888 Mills Current Rate	$58,989,109	$44,069,792	$14,395,845	$523,472	$8,008,286	1.63
Option 2 2.975 Mills	$58,989,109	$45,174,933	$14,539,803	($725,627)	$9,257,385	1.88
Option 3 3.061 Mills	$58,989,109	$46,480,829	$14,827,720	($2,319,440)	$10,851,198	2.21

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	Homestead Property 2025	Non Homestead Property 2025
Home Value	$500,000	$450,000
Assessed %	40%	40%
	$200,000	$180,000
Assessed Value	$200,000	$180,000
Homestead Exemption (M & O only)	($5,000)	
	$395,000	$360,000
GF Value	$195,000	$180,000
Fire/Parks Bond Value	$200,000	$180,000

	2025 Rollback	Proposed 2025 Rate	Change	% Change
Millage Rate				
General M&O	4.969	5.153	0.184	3.70%
Fire Fund	2.744	2.888	0.144	5.25%
Parks Bond	0.259	0.260	0.001	0.39%
Total Rate	7.972	8.301	0.329	4.13%
Homestead Property value of $500,000				
Dollar Impact				
General M&O	$968.96	$1,004.84	$35.88	
Fire Fund	$548.80	$577.60	$28.80	
Parks Bond	$51.80	$52.00	$0.20	
Total Rate	$1,569.56	$1,634.44	$64.88	
Difference %				
Non Homestead Property value of $450,000				
Dollar Impact				
General M&O	$894.42	$927.54	$33.12	
Fire Fund	$493.92	$519.84	$25.92	
Parks Bond	$46.62	$46.80	$0.18	
Total Rate	$1,434.96	$1,494.18	$59.22	

Cherokee County 1831 Georgia

Key Dates

- Tax Assessor Presents Digest
  Millage Rate Presentation
  June 17th
  Determine Millage Rate to Advertise
- Public Hearing
  Tuesday,
  July 15
  6:00 pm
- Public Hearings
  Tuesday,
  August 5
  11:00am
  6:00 pm
  Adopt the Millage Rate
- Millage Rate Package to Tax Commissioner
  Thursday,
  August 7