

Cherokee County Board of Commissioners 2025 Millage Rate

PRESENTED 06.17.2025

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Executive Summary

Impact of New Tax Laws

No growth in Non-Property Tax
Revenue

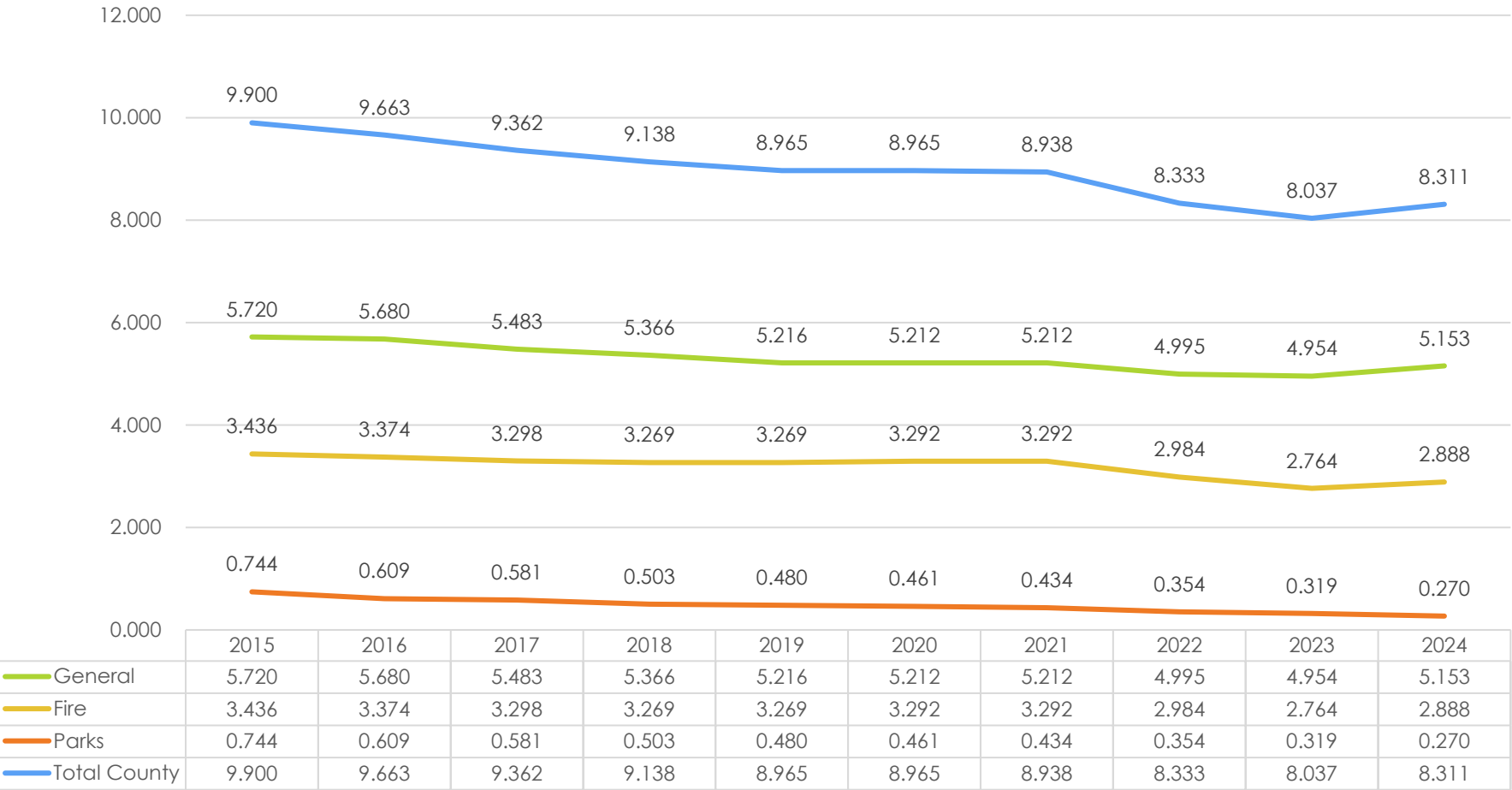
Ability to Fund Strategic Items

Today – Determine the M&O
rate to advertise



Millage Rate Historical Trends & Comparisons

Cherokee County Millage Rate 10 Year History

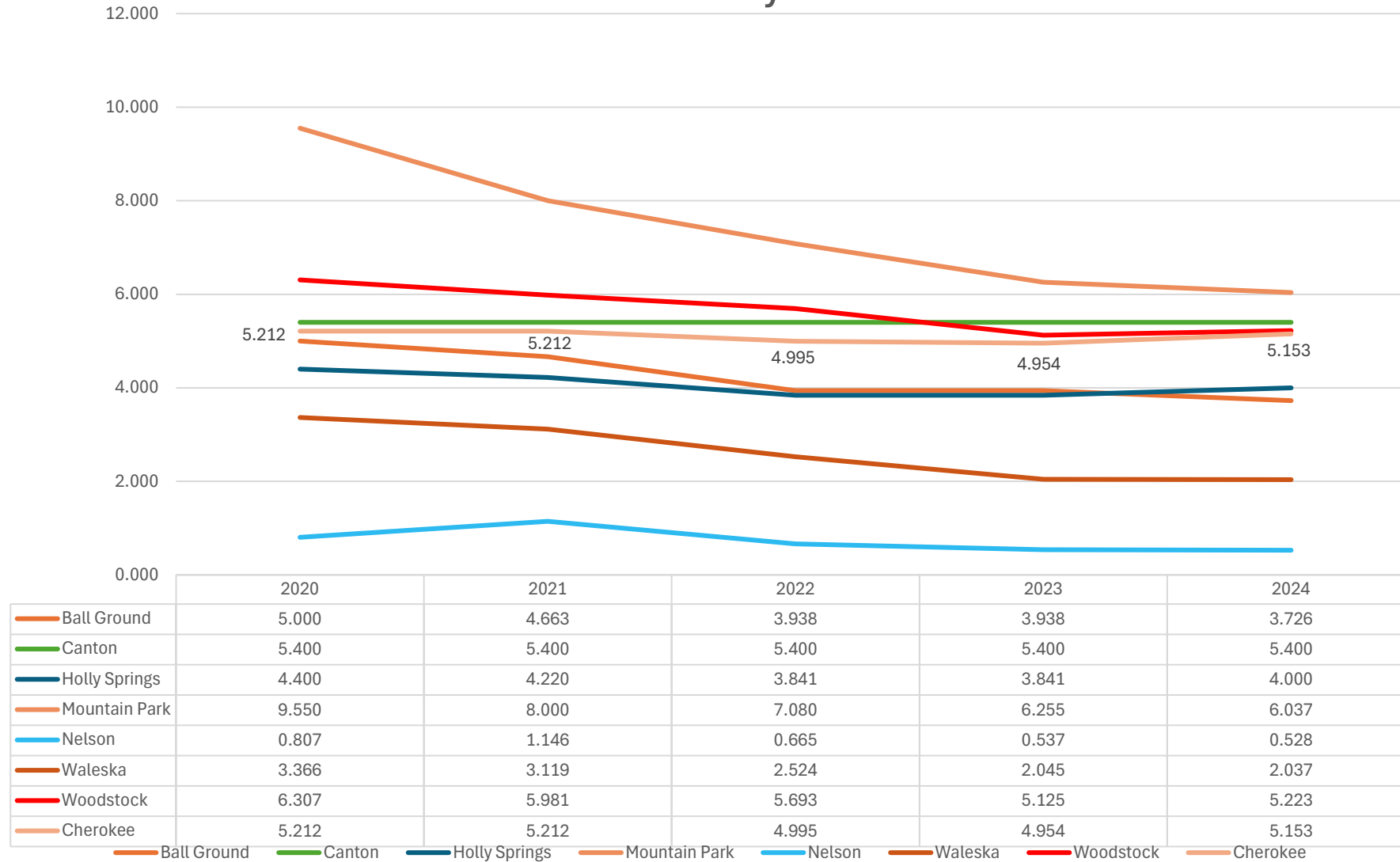


2024 Millage Rate % Change

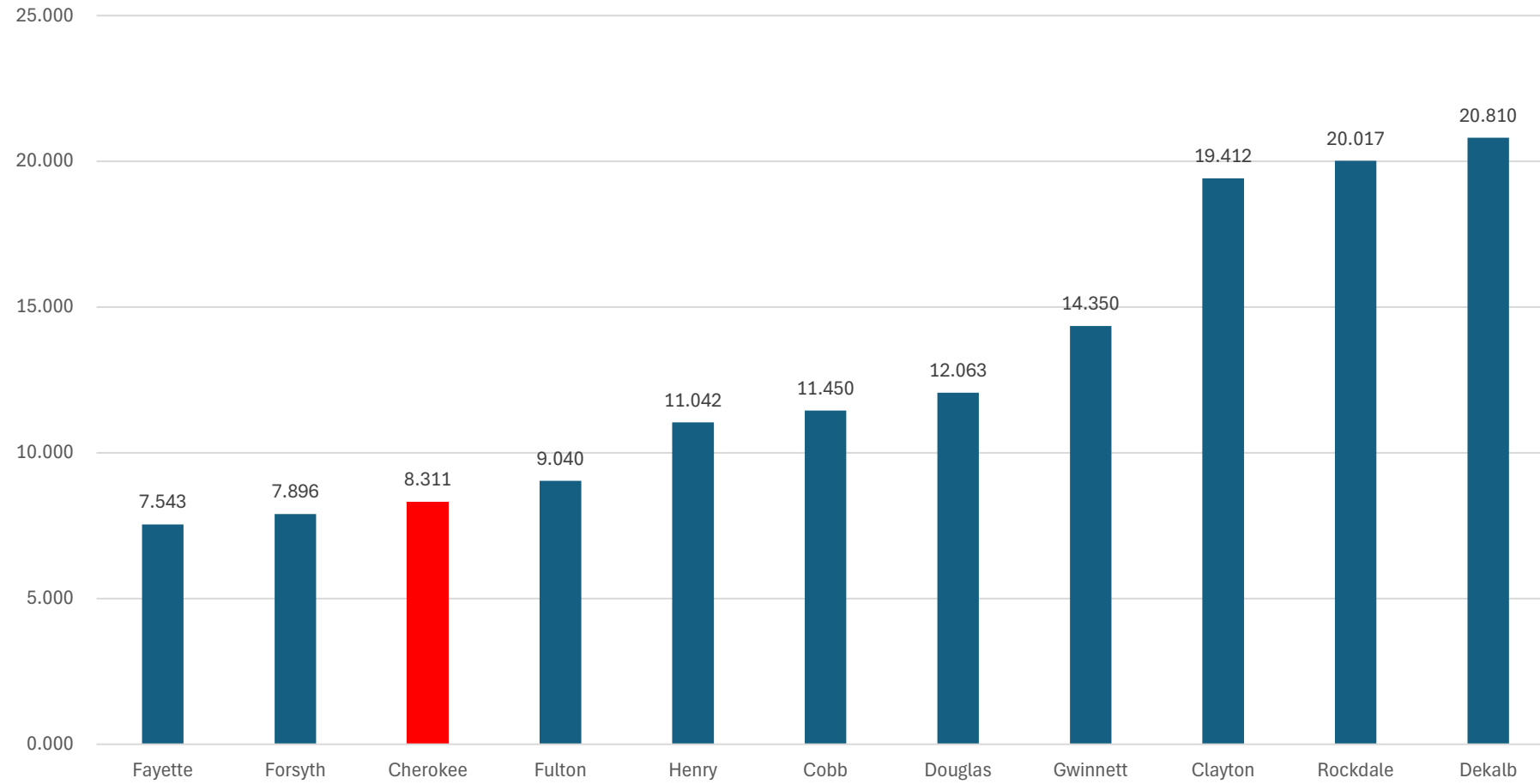
General	4.02%
Fire	4.49%
Parks	-15.36%
Total	3.41%

2020-2024 M&O Millage Rates Cherokee County and Cities

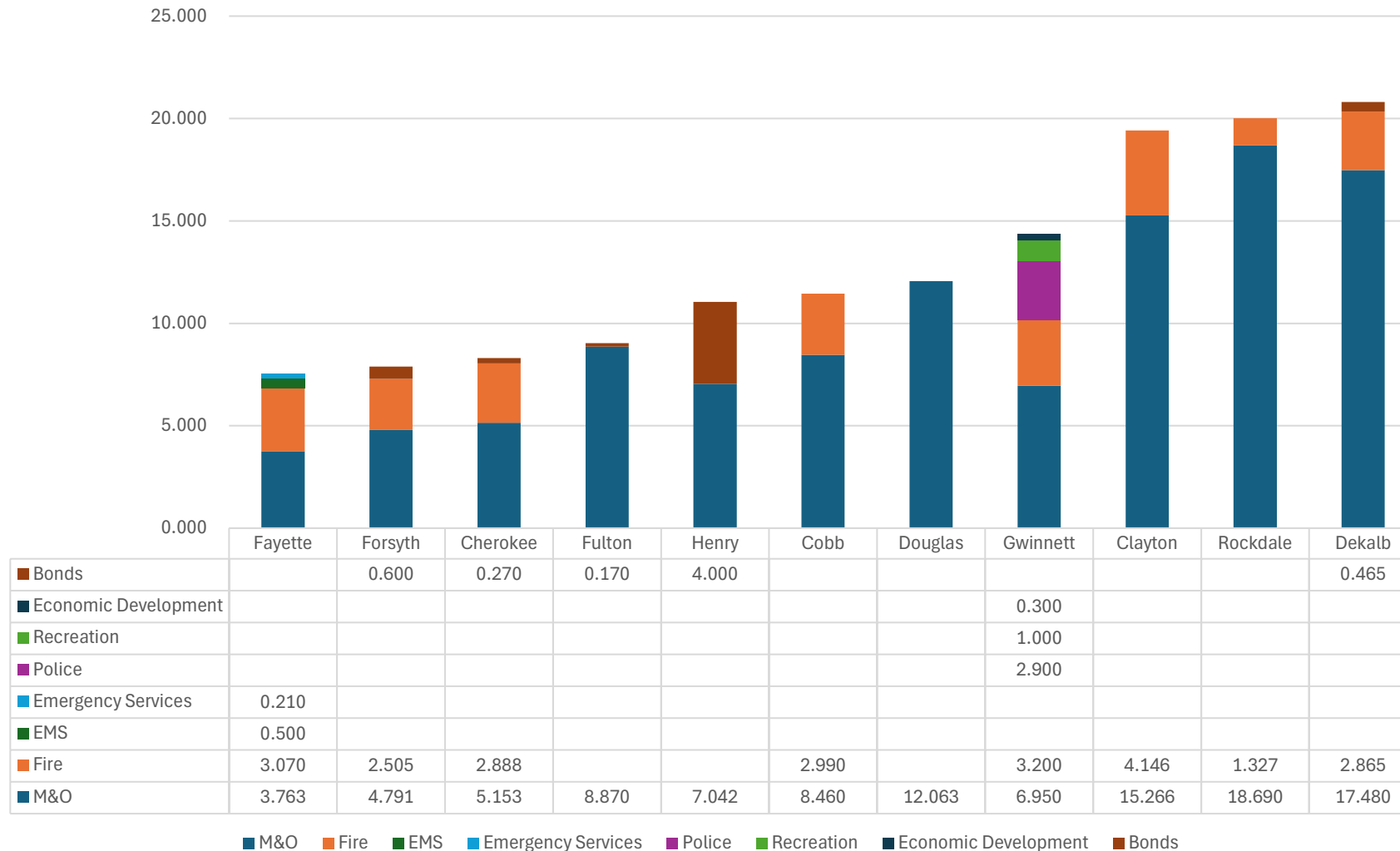
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2024 Metro County Total Millage Rates



2024 Metro County Millage Rates Breakdown



2024 Metro County Millage Rates

	M&O	Fire	EMS	Emergency Services	Police	Recreation	Economic Development	Bonds	Totals
Fayette	3.763	3.070	0.500	0.210					7.543
Forsyth	4.791	2.505						0.600	7.896
Cherokee	5.153	2.888						0.270	8.311
Fulton	8.870							0.170	9.040
Henry	7.042							4.000	11.042
Cobb	8.460	2.990							11.450
Douglas	12.063								12.063
Gwinnett	6.950	3.200			2.900	1.000	0.300		14.350
Clayton	15.266	4.146							19.412
Rockdale	18.690	1.327							20.017
Dekalb	17.480	2.865						0.465	20.810



2025 Property Digest

2025 Real Property Growth/ Inflation

Inflation

+4.32%

Growth

+4.65%

Total Digest Increase

+8.97 %

Cherokee County 3 Year M&O Property Digest

	2023	2024	2025	2024 \$ Chg.	2025 \$ Chg.	2024 % Chg.	2025 % Chg.
Real Property	\$20,604,260,135	\$21,961,499,189	\$23,931,266,097	\$1,357,239,054	\$1,969,766,908	6.59%	8.97%
Real Property Exemptions	\$5,339,003,862	\$5,663,024,293	\$6,284,188,071	\$324,020,431	\$621,163,778	6.07%	10.97%
Net Real Property	\$15,265,256,273	\$16,298,474,896	\$17,647,078,026	\$1,033,218,623	\$1,348,603,130	6.77%	8.27%
Personal Property	\$771,069,260	\$849,520,030	\$857,795,509	\$78,450,770	\$8,275,479	10.17%	0.97%
Personal Property Exemptions	\$234,754,302	\$225,411,497	\$236,669,826	-\$9,342,805	\$11,258,329	-3.98%	4.99%
Net Personal Property	\$536,314,958	\$624,108,533	\$621,125,683	\$87,793,575	-\$2,982,850	16.37%	-0.48%
Total Gross Digest	\$21,375,329,395	\$22,811,019,219	\$24,789,061,606	\$1,435,689,824	\$1,978,042,387	6.72%	8.67%
Total Exemptions	\$5,573,758,164	\$5,888,435,790	\$6,520,857,897	\$314,677,626	\$632,422,107	5.65%	10.74%
Net Digest	\$15,801,571,231	\$16,922,583,429	\$18,268,203,709	\$1,121,012,198	\$1,345,620,280	7.09%	7.95%

Cherokee County 2025 Property Digest

	M&O	Fire	Park Bond
Real Property	\$23,931,266,097	\$15,987,010,690	\$23,931,266,097
Real Property Exemptions	\$6,284,188,071	\$1,069,612,079	\$533,117,327
Net Real Property	\$17,647,078,026	\$14,917,398,611	\$23,398,148,770
Personal Property	\$857,795,509	\$524,643,513	\$857,795,509
Personal Property Exemptions	\$236,669,826	\$182,418,704	\$236,669,826
Net Personal Property	\$621,125,683	\$342,224,809	\$621,125,683
Net Digest	\$18,268,203,709	\$15,259,623,420	\$24,019,274,453
Current Millage Rate	5.153	2.888	0.270
Taxes	\$94,136,054	\$44,069,792	\$6,245,011
Tax \$ Increase over Prior Year	\$6,933,981	\$1,957,795	\$265,834

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

Key Financial Assumptions



Inflation Trend



Other Revenue Growth



10% Increase in Employee contributions for Health Care



3% COLA



No Headcount additions



No new vehicles

General Fund FY2026 Budget Meeting Highlights

➤ FY2025 Budgeted Expenditures		\$167,215,656
➤ Department Submitted Increases	\$15,744,074	
➤ Budget Cuts - 56.1% of ask	<u>(\$ 8,829,663)</u>	
➤ Total Department Increases	\$ 6,914,411	
➤ COLA @ 3%	<u>\$ 3,384,217</u>	
➤ Total FY2026 Total Budget Increase		<u>\$10,298,628</u>
➤ FY2026 Budgeted Expenditures		\$177,514,284

FY2026 Budget Headcount Requested Additions Removed from the Budget

General Fund FY2026 Budget Requested New Positions

Clerk of Court	1	\$76,276
Coroner	1	\$69,537
Court Administration	1	\$103,498
District Attorney	1	\$107,265
Elections 1400	1	\$109,776
IT	2	\$200,718
Sheriff CID	2	\$185,795
Sheriff Special Ops	4	\$371,590
Sheriff Uniform Patrol	19	\$1,765,054
Solicitor	1	\$80,702
Stormwater Engineering	1	\$118,564
Tax Commissioner	2	\$221,691
Code Enforcement Transfer Deputy	1	\$88,532
GIS 1536	1	\$109,776
P&Z 7410	1	\$85,921
Recycling	1	\$38,077
Transportation Engineering	1	\$94,082
Total	41	3,826,851

General Fund FY2026 Budget Increase Analysis

	FY2025	FY2026	\$ Chg.	% Chg.
Personnel	\$106,248,137	\$110,566,546	\$4,318,409	4.1%
Operating	\$33,278,485	\$35,098,988	\$1,820,503	5.5%
Capital	\$675,500	\$67,130	(\$608,370)	-90.1%
Payments to Other Agencies	\$5,409,825	\$5,775,573	\$365,748	6.8%
Debt Service	\$125,197	\$109,908	(\$15,289)	-12.2%
Non-Department Managed Costs	\$6,190,824	\$6,480,898	\$290,074	4.7%
Interfund Transfers	\$15,287,688	\$16,031,024	\$743,336	4.9%
Total	\$167,215,656	\$174,130,067	\$6,914,411	4.1%

General Fund FY2026 Budget Increase Analysis

Department Budget	FY2025	FY2026	\$ Increase	% of Total General Fund Increase	Department Budget % Chg.
Sheriff Office	\$69,395,556	\$73,350,795	\$3,955,239	57%	5.7%
Judicial Services	\$32,022,673	\$32,990,617	\$967,944	14%	3.0%
Interfund Transfers	\$15,287,688	\$16,031,024	\$743,336	11%	4.9%
Library	\$3,700,534	\$4,158,677	\$458,143	7%	12.4%
Remaining 51 Departments	\$46,809,205	\$47,598,954	\$789,749	11%	1.7%
Total	\$167,215,656	\$174,130,067	\$6,914,411	100%	4.1%

Sheriff FY2026 Budget Increase Analysis

➤ Non-Competitive pay	\$1,915,048
➤ Budget Full Headcount	\$1,551,263
➤ Other Personnel Items	\$ 47,397
➤ Inmate Medical (Operating)	\$ 313,599
➤ Other Operating Items	\$ 274,922
➤ Capital/Non-Department	\$ (146,990)
➤ Total	\$ 3,955,239

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Sheriff FY2026 Budget	FY2026 Chg.
Personnel	\$3,513,708
Operating	\$588,521
Capital	-\$75,000
Payments to Other Agencies	\$0
Debt Service	\$0
Non-Department Managed Costs	-\$71,990
Interfund Transfers	\$0
Total	\$3,955,239

Sheriff Headcount Analysis

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- FY2025 - Budgeted 10 Vacancies with the agreement of adding more via a budget amendment
- FY2026 – Budget includes 27 vacancies to take total headcount to 495 employees.

- FY2026 Headcount Request not in Budget

- Uniform patrol 19 \$1.8M
- CID 2 \$186K
- Special Ops 4 \$400K
- Total 25 \$2.4M

	Full Time Active	Full Time Vacancies	Total Full Time	Part Time	Total Employees
FY2025 Budget	438	10	448	17	465
Current Headcount	458	20	478	17	495
FY2026 Budget	451	27	478	17	495
FY2026 Request not in Budget		25			

	Actual FY2024	Forecast FY2025	Budget FY2025	Budget FY2026
TAVT	\$20,609,804	\$20,918,731	\$20,900,000	\$21,000,000
Intangibles (Regular & Record)	\$1,855,342	\$1,854,505	\$1,700,000	\$1,800,000
Francise Tax - Television Cable	\$1,747,754	\$1,595,749	\$1,800,000	\$1,700,000
Insurance Premium Taxes	\$15,572,044	\$16,592,789	\$16,592,789	\$17,000,000
Building Inspection	\$3,194,091	\$3,018,658	\$3,000,000	\$2,800,000
Commissions on Tax Collections	\$5,879,692	\$6,560,597	\$6,100,000	\$6,600,000
Landfill Use Fees - Tipping	\$1,613,234	\$1,581,810	\$1,600,000	\$1,600,000
Landfill Use Fees - Hosting	\$3,577,245	\$3,484,128	\$3,500,000	\$3,500,000
Fines/Forfeitures - Superior Court	\$1,675,454	\$1,783,075	\$1,700,000	\$1,700,000
Fines/Forfeitures - State Court	\$1,915,567	\$1,839,405	\$1,800,000	\$1,800,000
Interest Revenue	<u>\$6,452,815</u>	<u>\$4,592,091</u>	<u>\$4,900,000</u>	<u>\$4,500,000</u>
Total Key Revenues	\$64,093,042	\$63,821,538	\$63,592,789	\$64,000,000
Other Remaining Revenues	<u>\$11,258,104</u>	<u>\$10,286,149</u>	<u>\$9,765,908</u>	<u>\$9,869,882</u>
Total Other Revenues	\$75,351,147	\$74,107,687	\$73,358,697	\$73,869,882

Cherokee County Key Revenue Source Analysis

Cherokee County Revenue Analysis

	FY2024 Actual	FY2025 Forecast	FY2025 Budget	FY2026 Budget
Property Taxes	72,395,093	86,011,202	86,774,740	\$93,674,787
Other Revenues	\$11,258,104	\$10,286,149	\$9,765,908	\$9,869,882
Total Revenue	\$147,746,240	\$160,118,889	\$160,133,437	\$167,544,669
Property Taxes	49.0%	53.7%	54.2%	55.9%
Other Revenues	51.0%	46.3%	45.8%	44.1%

Trends: Property taxes are making up a greater percentage of Total Revenues

M&O Millage Rate Options

Budget	Expenditures	Property Taxes	Other Revenue	Use of Fund Balance	Fund Balance	Months of Fund Balance
FY2025 Budget	\$167,215,656	\$86,774,740	\$73,370,111	\$7,070,805	\$57,129,252	4.10
FY2025 Forecast	\$165,715,656	\$86,548,521	\$74,018,168	\$5,148,967	\$59,051,090	4.28
FY2026 Budget	\$177,514,284	\$93,674,787	\$73,869,882	\$9,969,615	\$54,230,442	3.67
Millage Rate Options						
Option 1 5.153 Mills	\$177,514,284	\$93,674,787	\$73,869,882	\$9,969,615	\$54,230,442	3.67
Option 2 5.307 Mills	\$177,514,284	\$96,485,030	\$73,869,882	\$7,159,372	\$57,040,685	3.86
Option 3 5.412 Mills	\$177,514,284	\$98,383,067	\$73,869,882	\$5,261,335	\$58,938,722	3.98

Millage Rate Increase

Last Year	0.199	Mills
Option 1	0	Mills
Option 2	0.154	Mills
Option 3	0.259	Mills

Fire Fund FY2026 Budget Increase Analysis

	FY2025	FY2026	\$ Chg.	% Chg.
Personnel	\$48,269,831	\$48,438,640	\$168,809	0.3%
Operating	\$6,171,528	\$6,764,492	\$592,964	9.6%
Capital	\$298,000	\$520,000	\$222,000	74.5%
Payments to Other Agencies	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	
Non-Department Managed Costs	\$1,683,043	\$1,771,439	\$88,396	5.3%
Interfund Transfers	\$219,685	\$226,276	\$6,591	3.0%
Total	\$56,642,087	\$57,720,847	\$1,078,760	1.9%

FY2026 Budget Headcount Requested Additions Removed from the Budget

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Fire Fund FY2026 Budgeted Requested New Positions

Fire Administration	2	\$222,071
Fire Prevention	1	\$90,757
Fire Training	1	\$136,695
EMS Administration	1	\$143,126
Total	5	\$592,648

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	\$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

Millage Rate Increase

Last Year	0.124	Mills
Option 1	0.000	Mills
Option 2	0.087	Mills
Option 3	0.173	Mills



2025 Millage Rate Advertisement

M&O Millage Rate Advertisement

2024 Advertisement

Millage Rate	5.224
Increase in property Taxes	7.45%
Tax Increase:	
Homestead Property@\$475,000	\$66.97
Non-Homestead Property @ \$425,000	\$61.54

2025 Advertisement

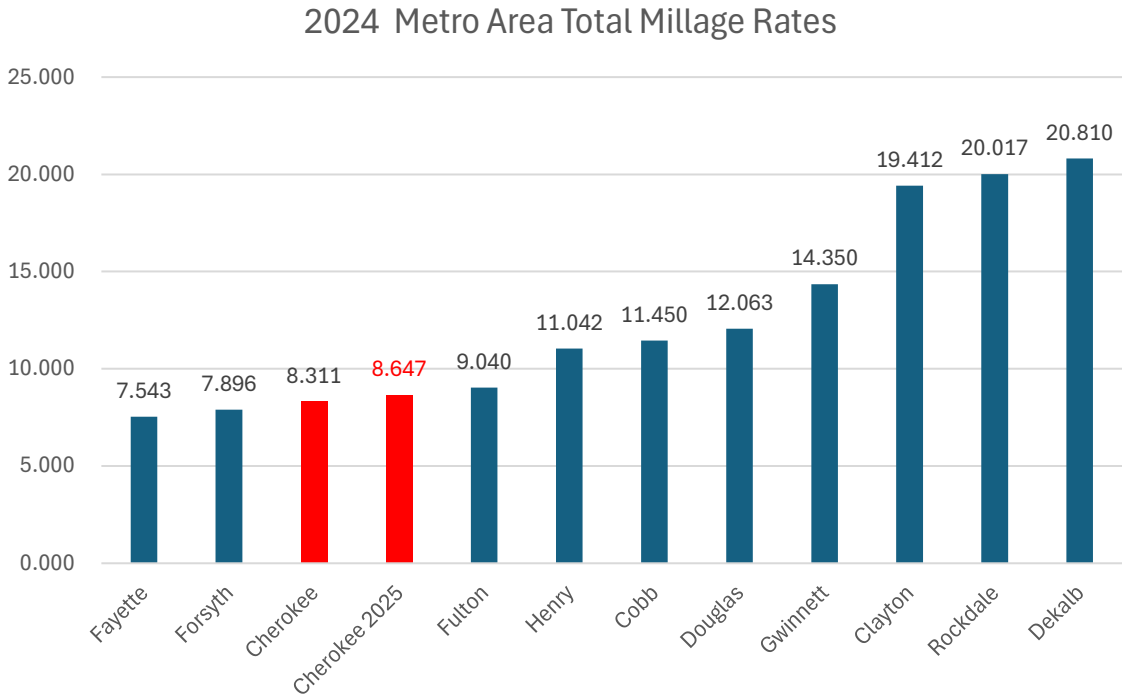
Millage Rate	5.412
Increase in property Taxes	8.92%
Tax Increase:	
Homestead Property@\$500,000	\$86.38
Non-Homestead Property @ \$450,000	\$79.74

	Millage Rate	Use of Fund Balance	Fund Balance	Months of Fund Balance	Inc over Rollback Rate	Increase in Property Taxes	Homestead Increase	Non-Homestead Increase
Rollback Rate	4.969							
Current Rate	5.153							
Option 1	5.153	\$9,969,615	\$54,230,442	3.67	0.184	3.70%	\$35.88	\$33.12
Option 2	5.307	\$7,159,372	\$57,040,685	3.86	0.338	6.80%	\$65.91	\$60.84
Option 3	5.412	\$5,261,335	\$58,938,722	3.98	0.443	8.92%	\$86.38	\$79.74

Cherokee County

2025 Proposed Millage Rates

	2024 Millage Rate	2025 Millage Rate	Change	% Change
General Fund M&O	5.153	5.412	0.259	5.03%
Fire Fund	2.888	2.975	0.087	3.01%
Parks Bond	0.270	0.260	-0.010	-3.70%
Total	8.311	8.647	0.336	4.04%





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

