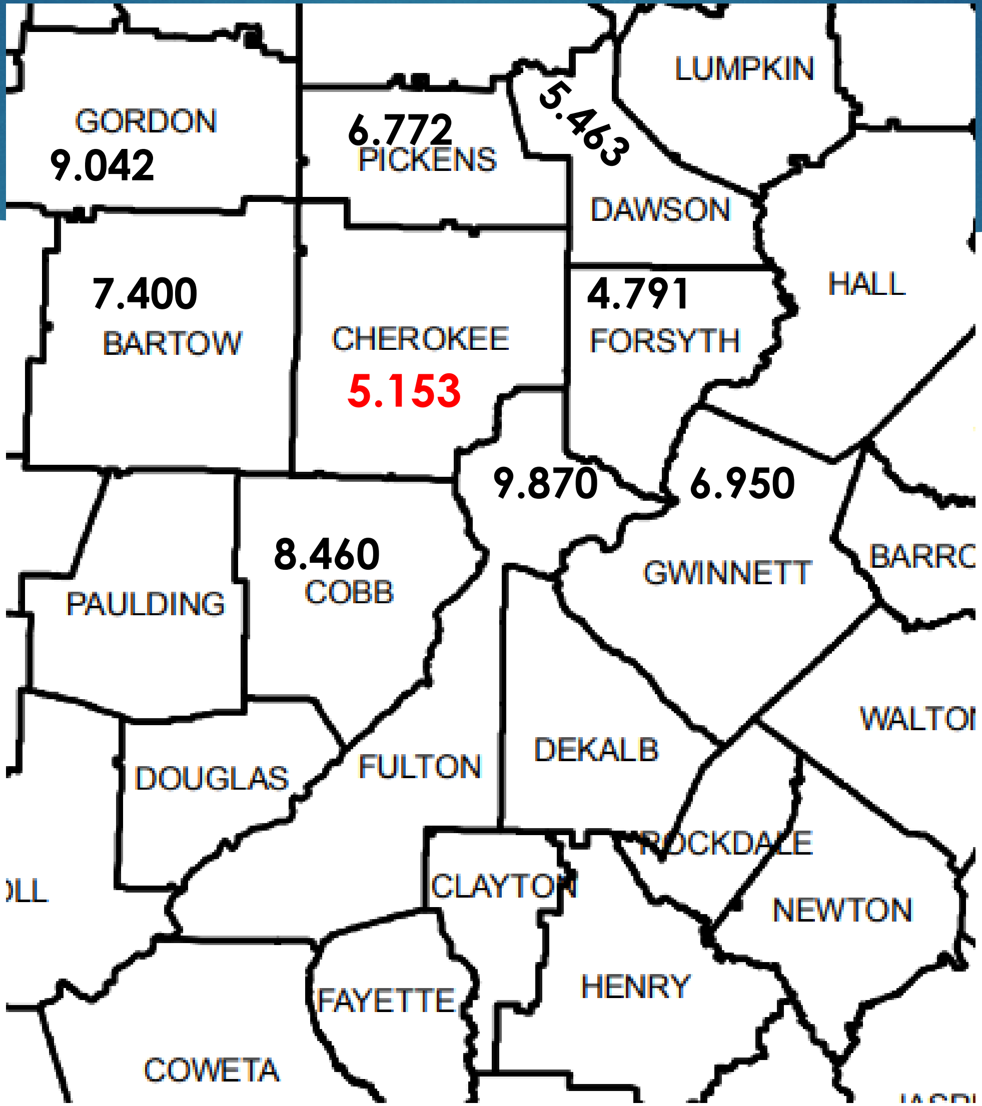
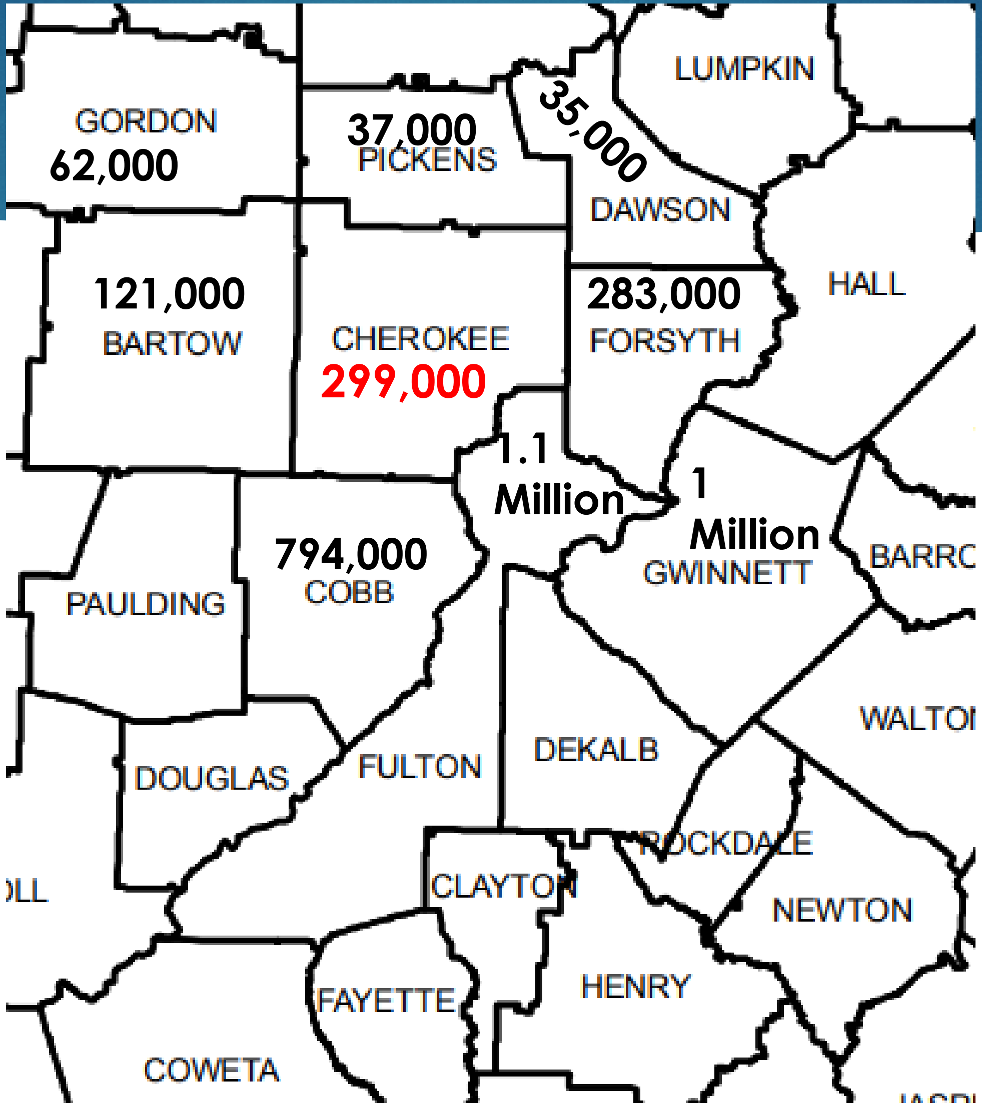
Cherokee County Board of Commissioners 2026 Millage Rate

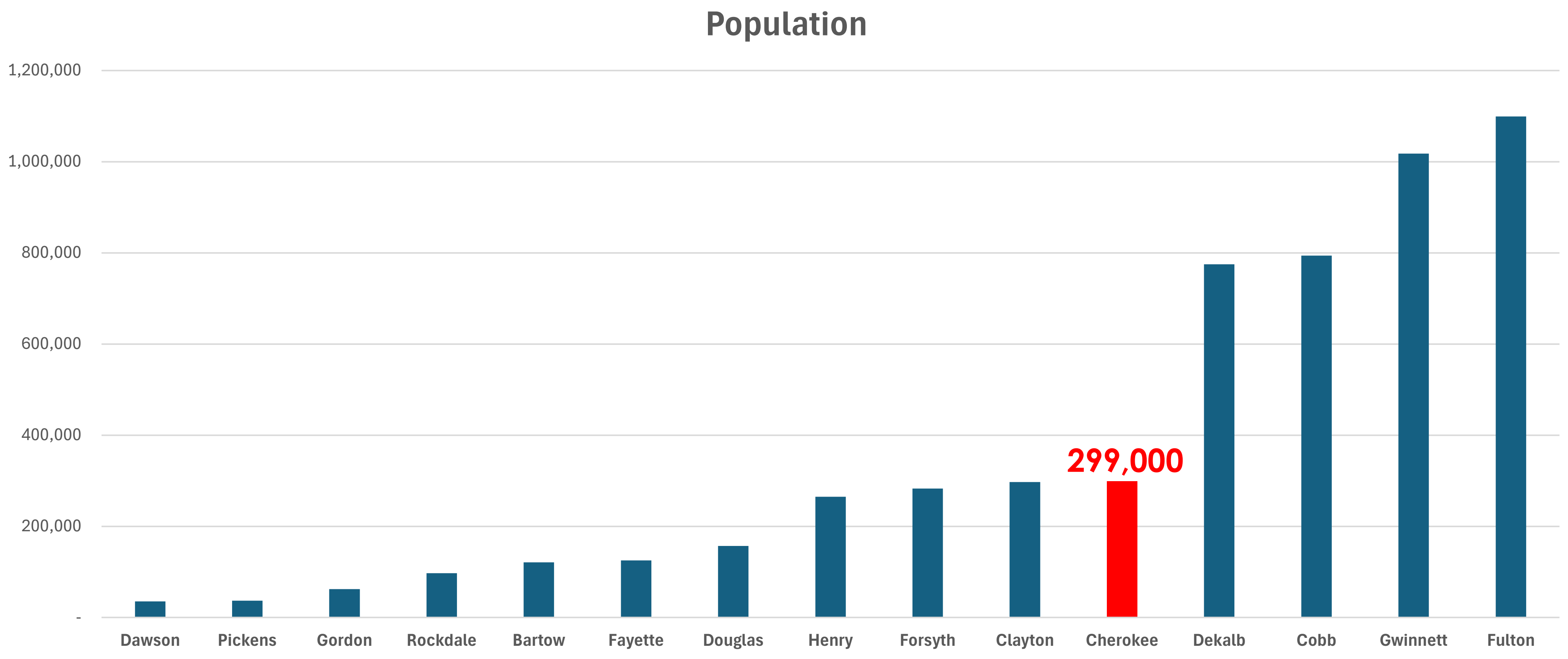
PRESENTED JULY 21, 2026

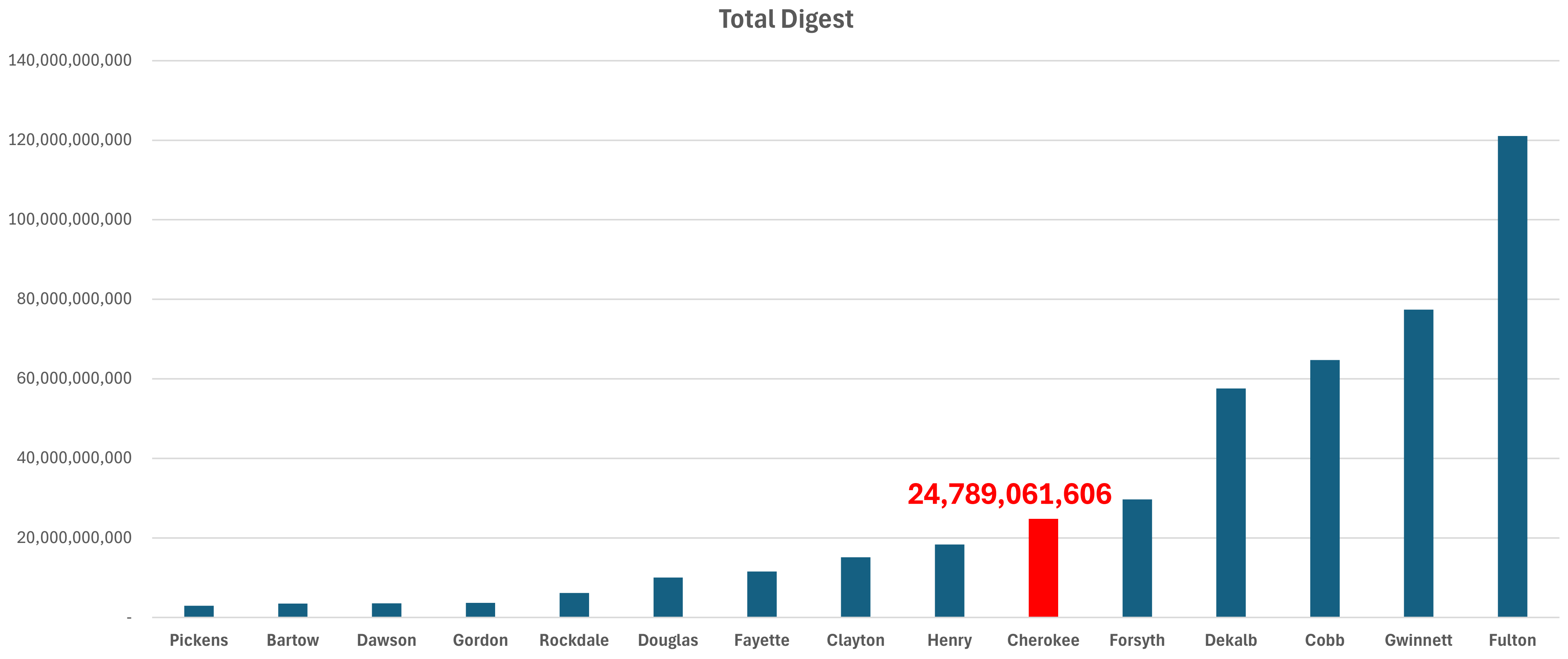
Cherokee and Surrounding Counties M&O Millage

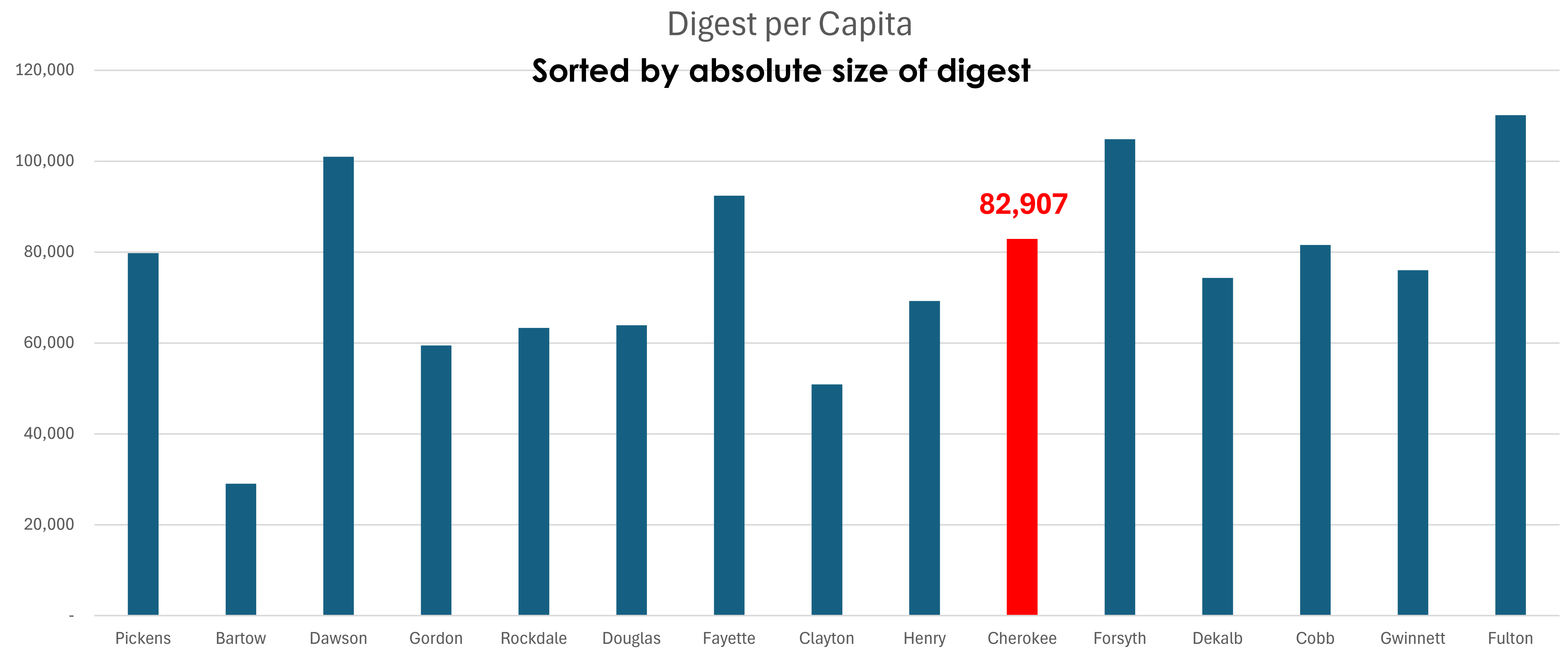


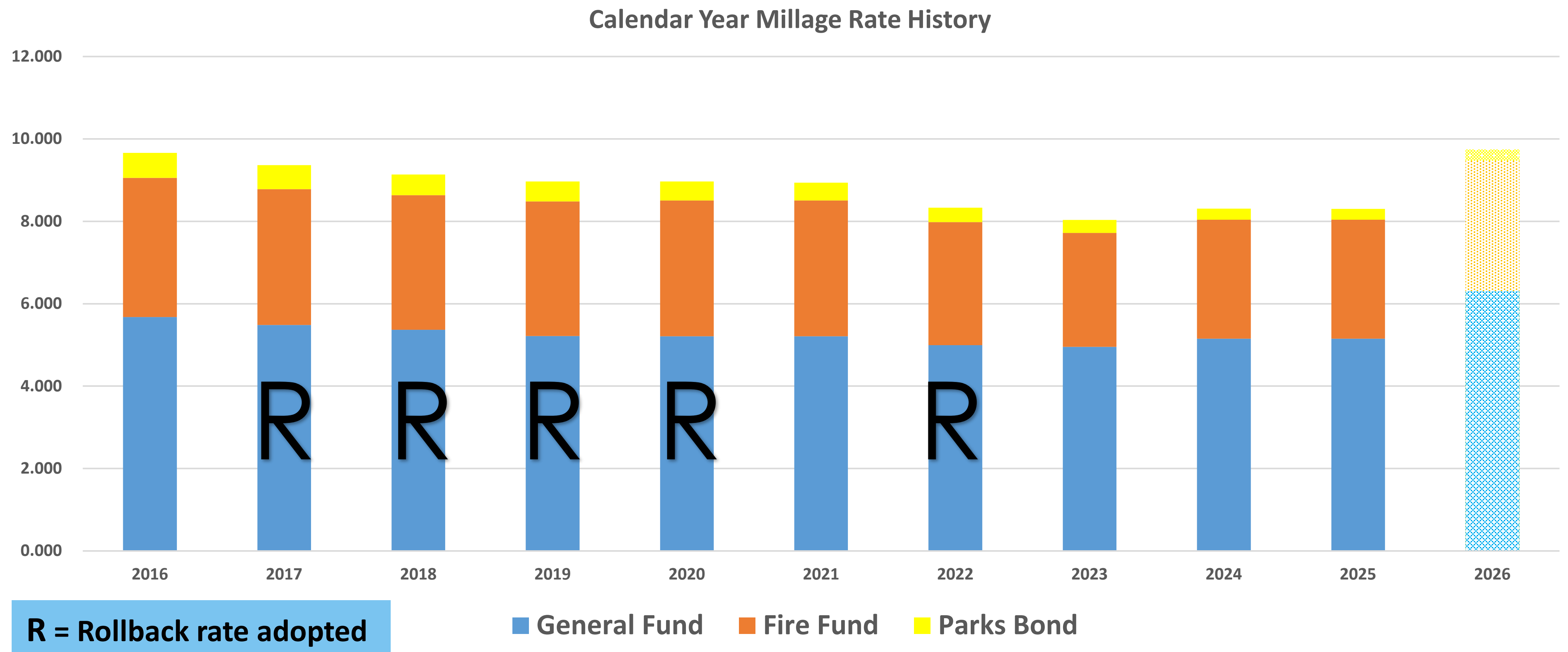
Cherokee and Surrounding Counties Population



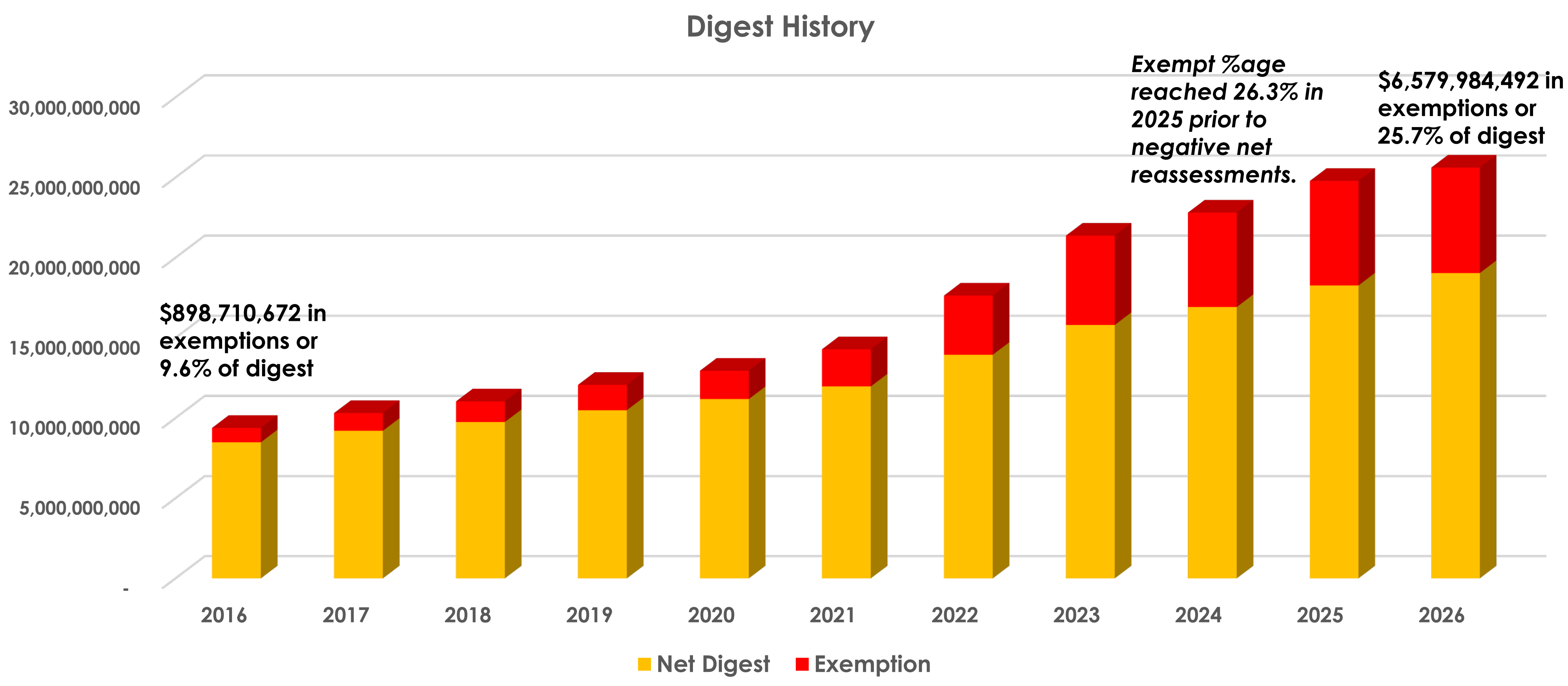

Population
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
299,000
Dawson
Pickens
Gordon
Rockdale
Bartow
Fayette
Douglas
Henry
Forsyth
Clayton
Cherokee
Dekalb
Cobb
Gwinnett
Fulton


Total Digest
140,000,000,000
120,000,000,000
100,000,000,000
80,000,000,000
60,000,000,000
40,000,000,000
20,000,000,000
-
24,789,061,606
Pickens
Bartow
Dawson
Gordon
Rockdale
Douglas
Fayette
Clayton
Henry
Cherokee
Forsyth
Dekalb
Cobb
Gwinnett
Fulton

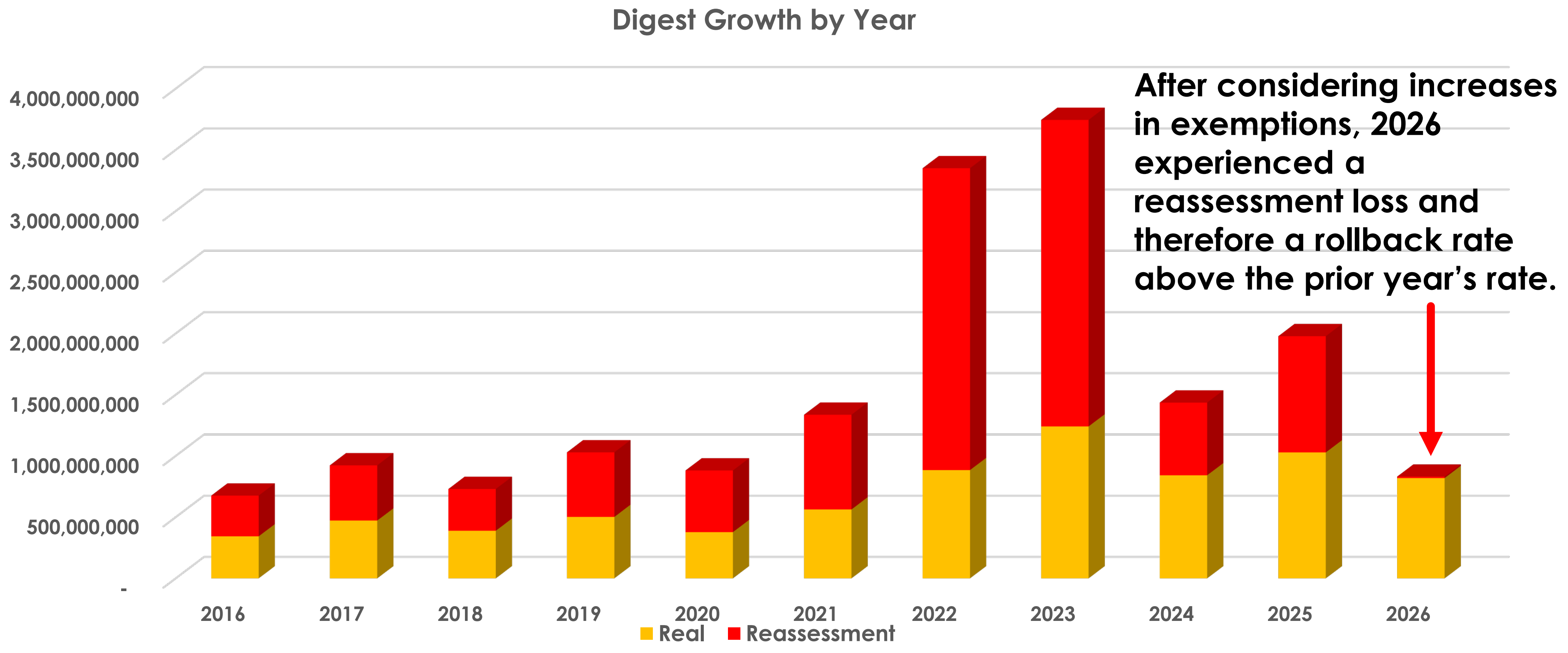

Digest per Capita
Sorted by absolute size of digest
120,000
100,000
80,000
60,000
40,000
20,000
-
82,907
Pickens
Bartow
Dawson
Gordon
Rockdale
Douglas
Fayette
Clayton
Henry
Cherokee
Forsyth
Dekalb
Cobb
Gwinnett
Fulton



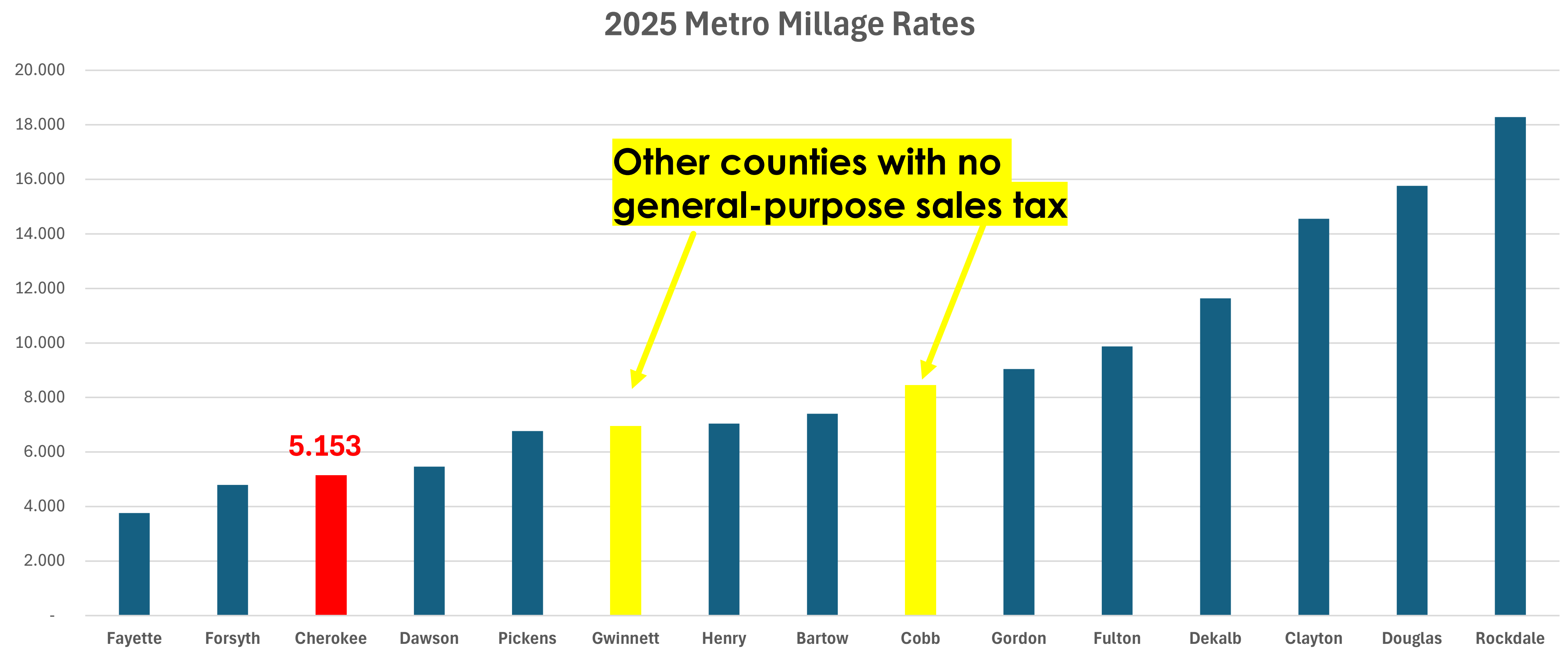
R = Rollback rate adopted


Digest History
30,000,000,000
25,000,000,000
20,000,000,000
15,000,000,000
10,000,000,000
5,000,000,000
-
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Net Digest
Exemption
$898,710,672 in exemptions or 9.6% of digest
Exempt %age reached 26.3% in 2025 prior to negative net reassessments.
$6,579,984,492 in exemptions or 25.7% of digest

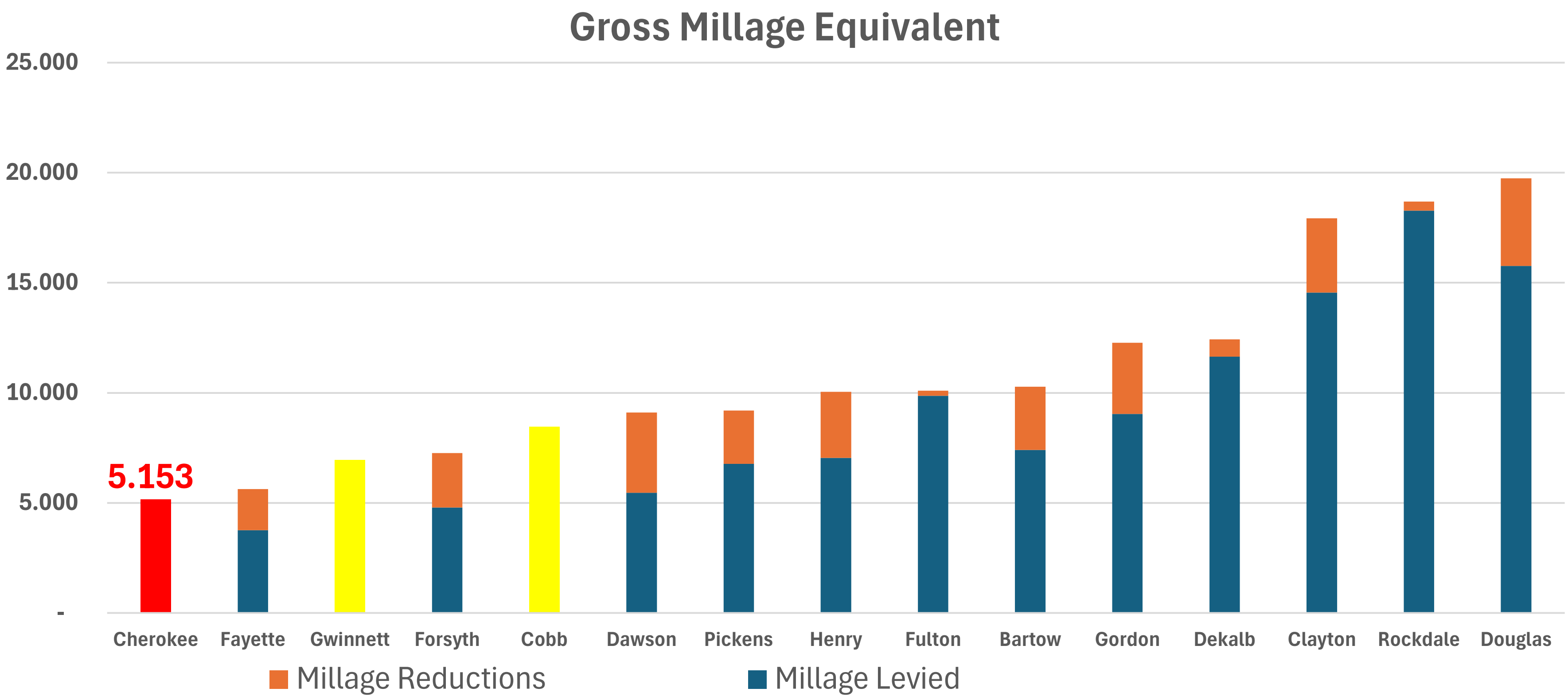
Cherokee County 1831 GEORGIA

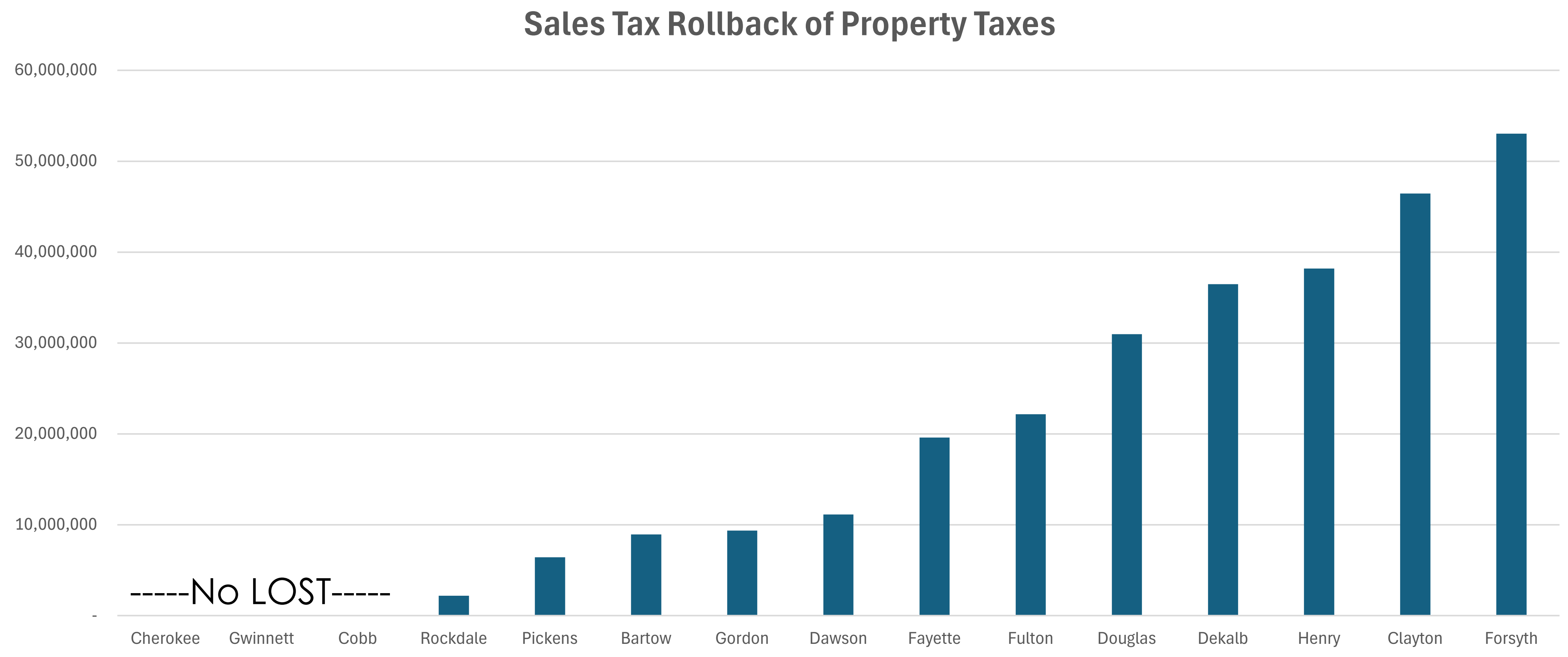


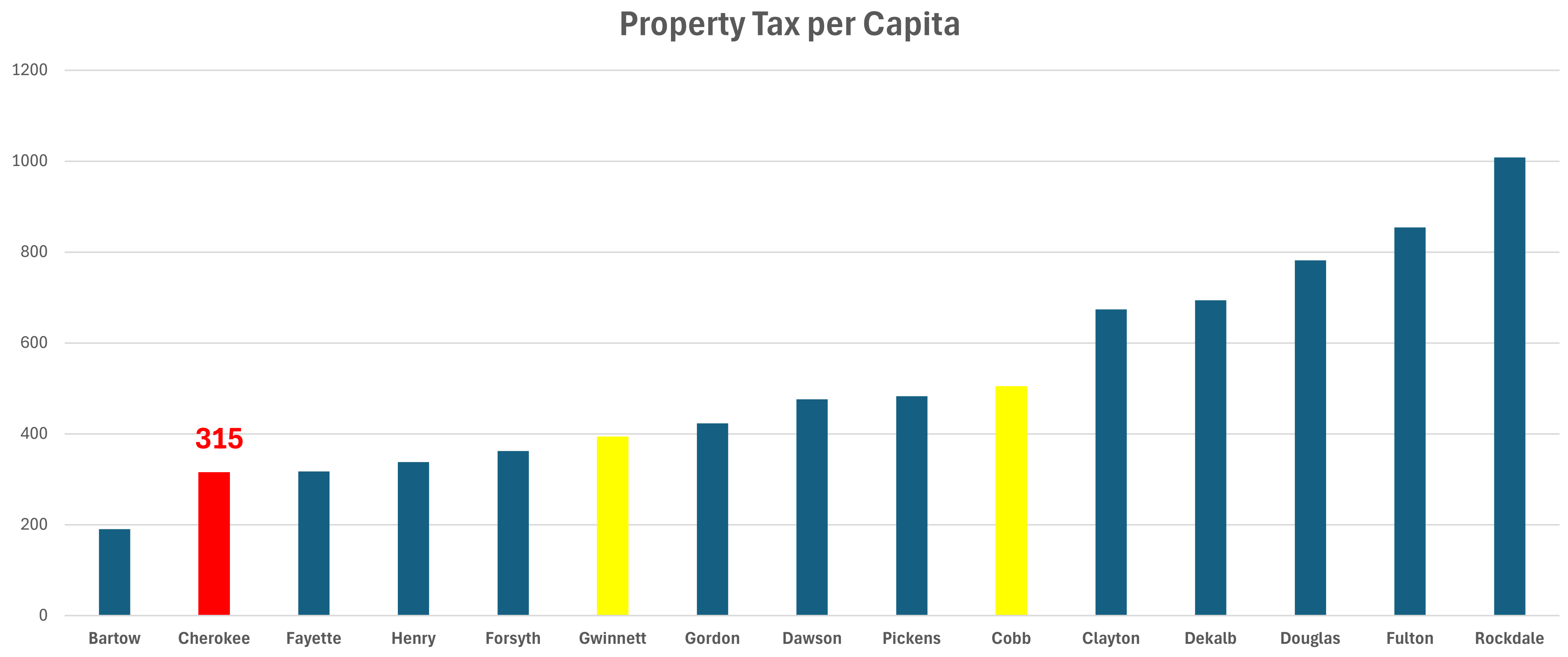
Cherokee County 1831 Georgia

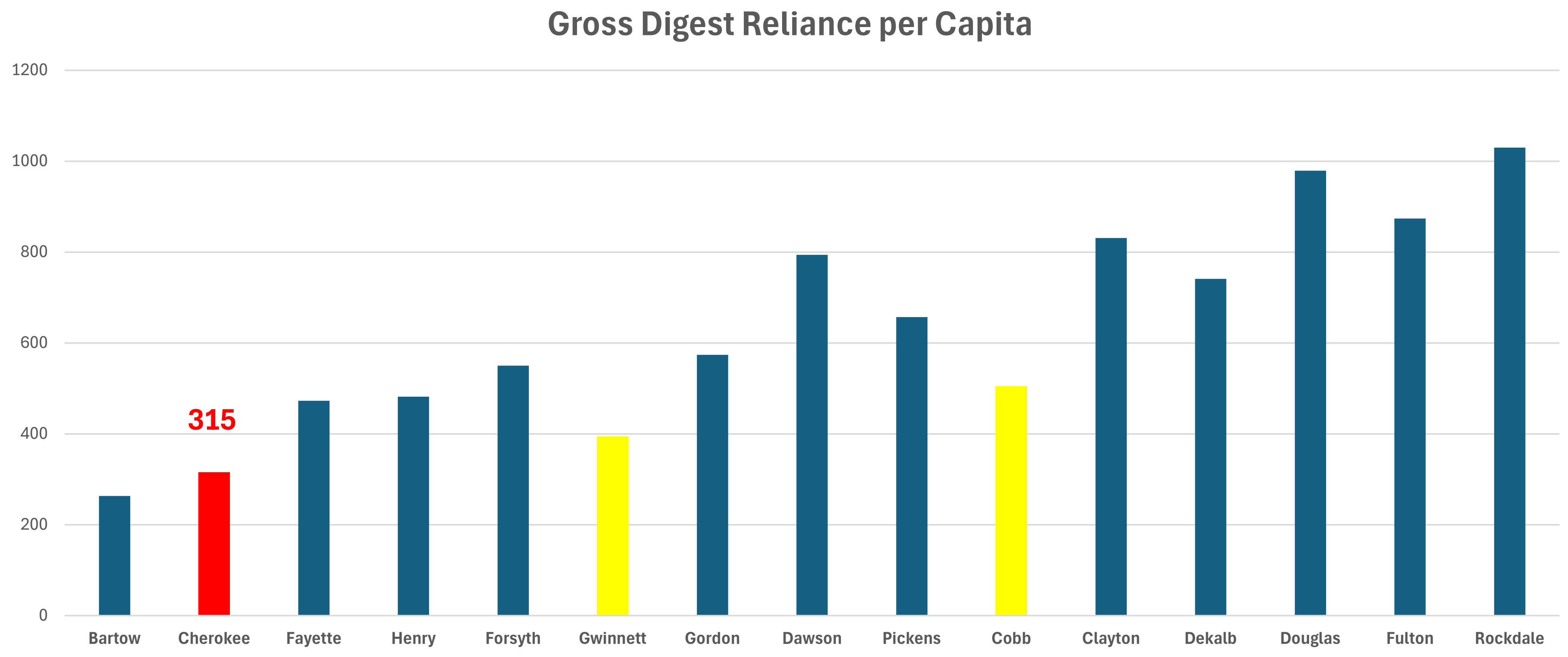


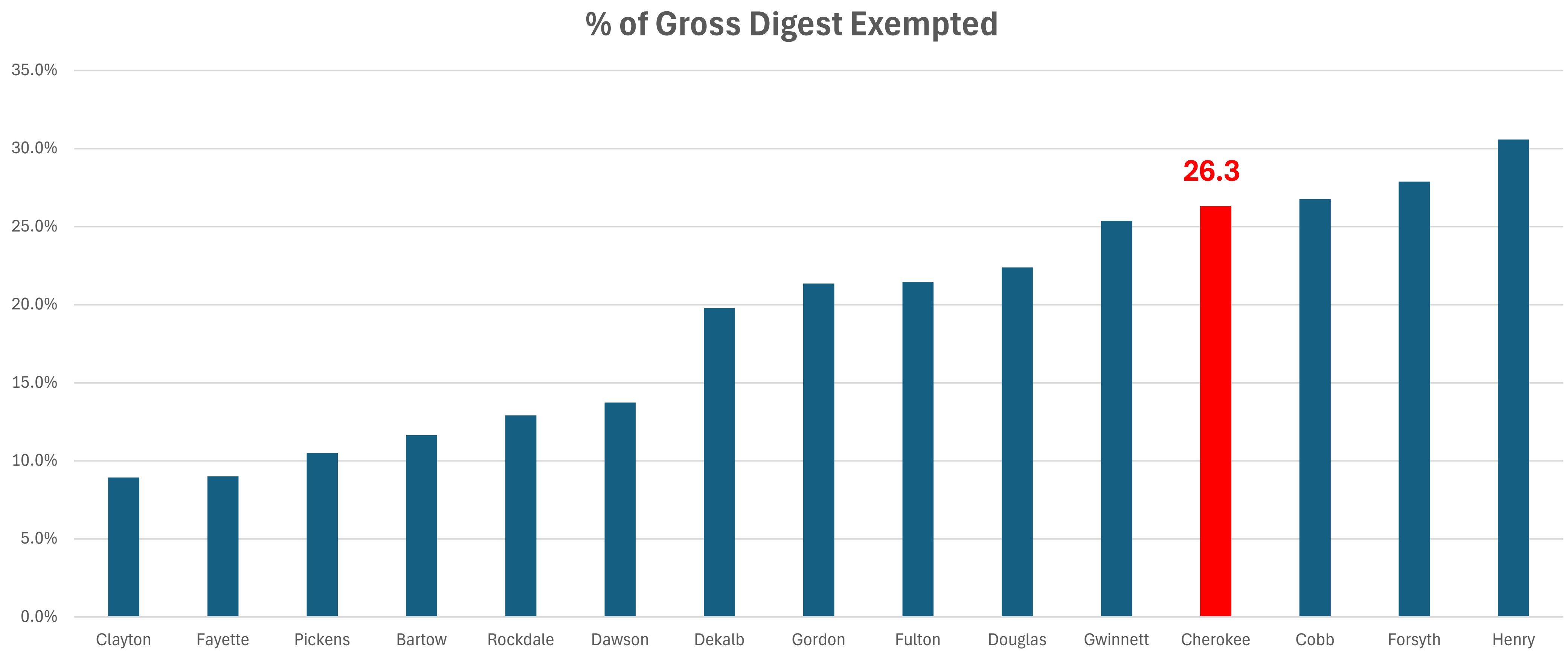
Cherokee County 1831 GEORGIA

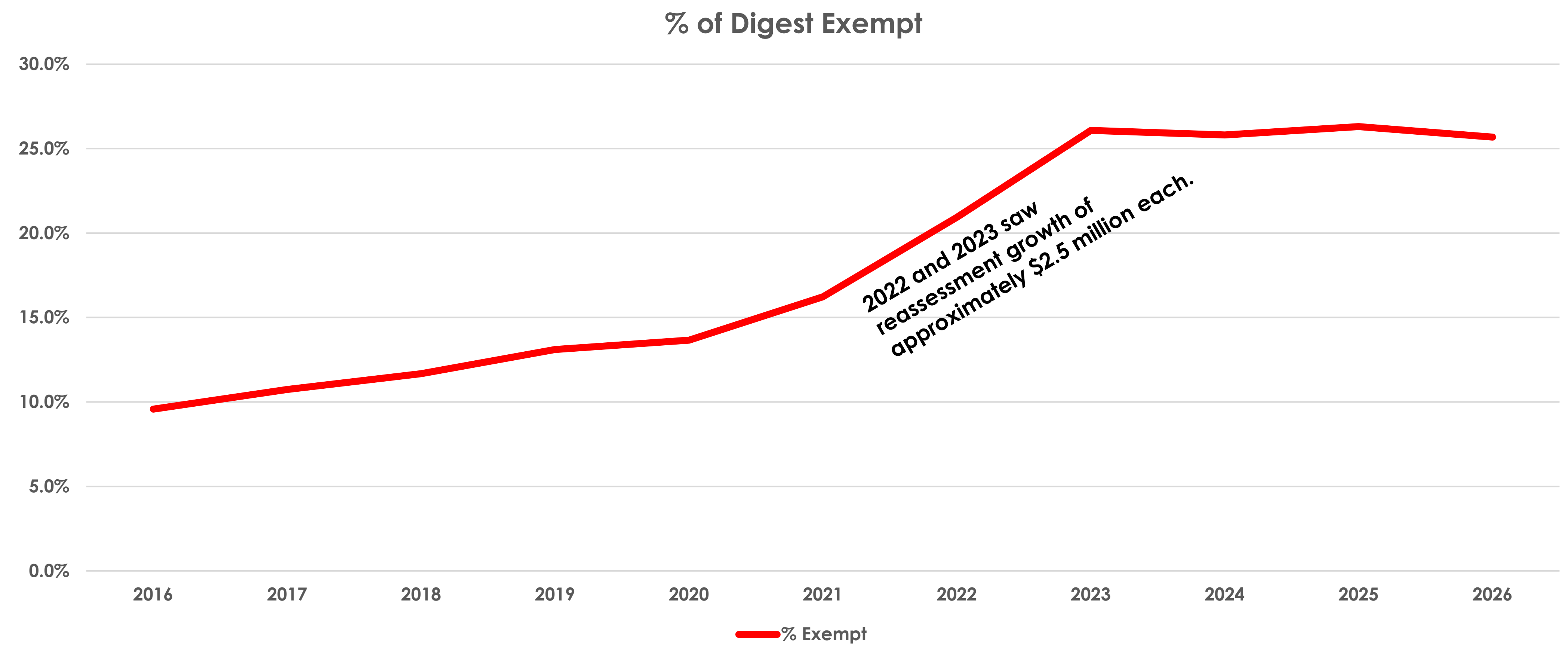



Sales Tax Rollback of Property Taxes
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
-----No LOST-----
Cherokee
Gwinnett
Cobb
Rockdale
Pickens
Bartow
Gordon
Dawson
Fayette
Fulton
Douglas
Dekalb
Henry
Clayton
Forsyth

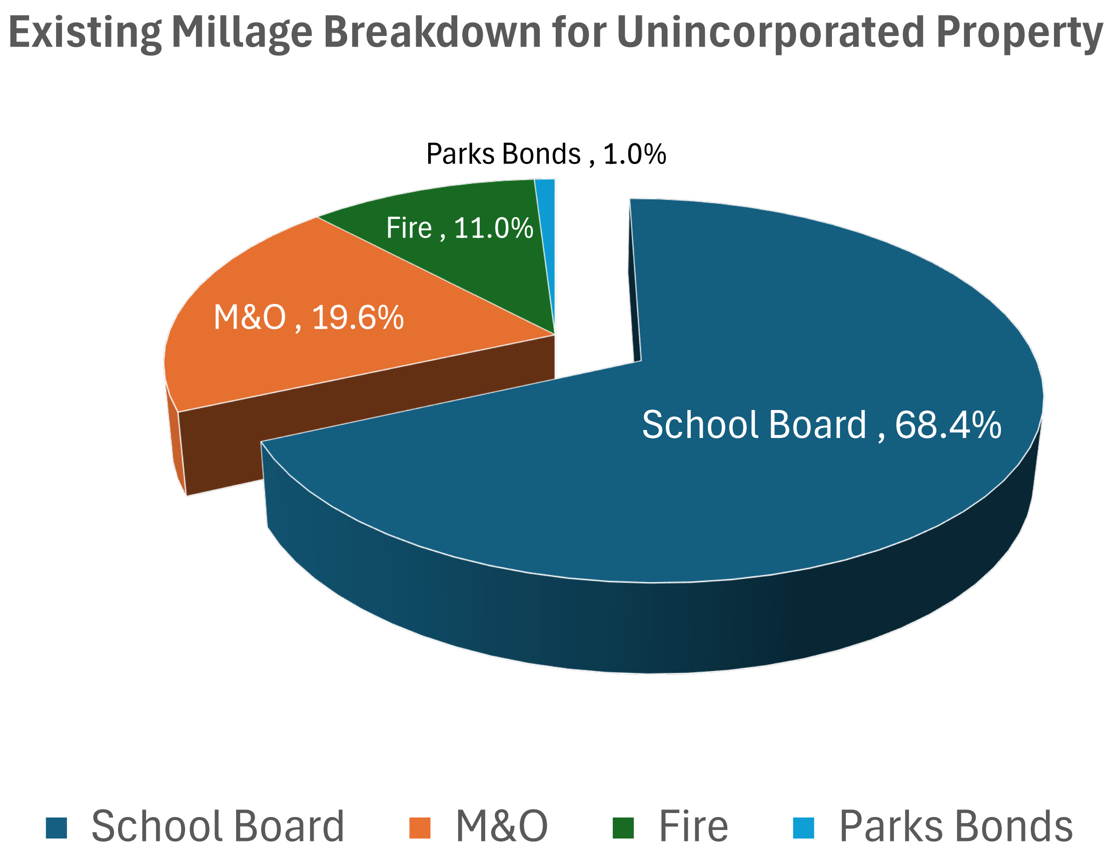

Property Tax per Capita
1200
1000
800
600
400
200
0
315
Bartow
Cherokee
Fayette
Henry
Forsyth
Gwinnett
Gordon
Dawson
Pickens
Cobb
Clayton
Dekalb
Douglas
Fulton
Rockdale


Gross Digest Reliance per Capita
1200
1000
800
600
400
200
0
315
Bartow
Cherokee
Fayette
Henry
Forsyth
Gwinnett
Gordon
Dawson
Pickens
Cobb
Clayton
Dekalb
Douglas
Fulton
Rockdale

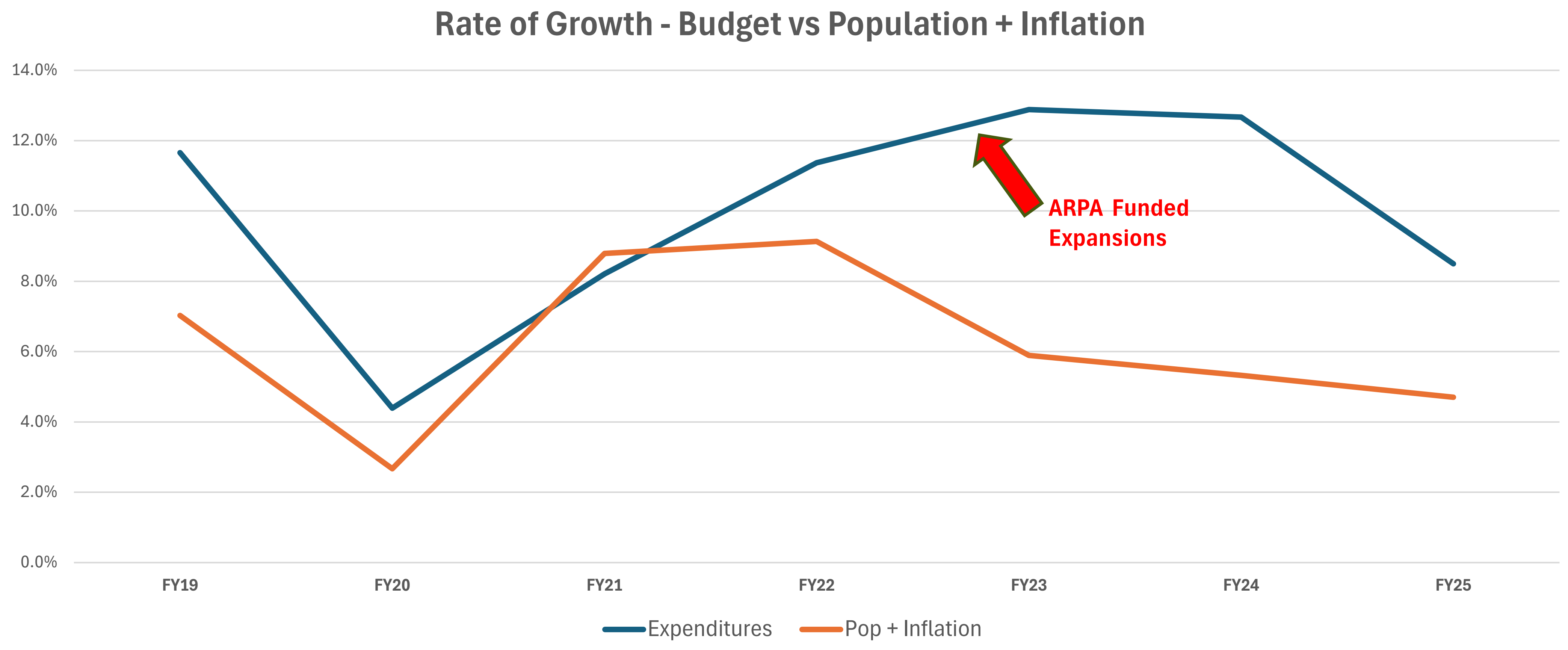

% of Gross Digest Exempted
35.0%
30.0%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
26.3
Clayton
Fayette
Pickens
Bartow
Rockdale
Dawson
Dekalb
Gordon
Fulton
Douglas
Gwinnett
Cherokee
Cobb
Forsyth
Henry


% of Digest Exempt
30.0%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2022 and 2023 saw reassessment growth of approximately $2.5 million each.
% Exempt

Cherokee County
1831
GEORGIA



Cherokee County
1831
GEORGIA



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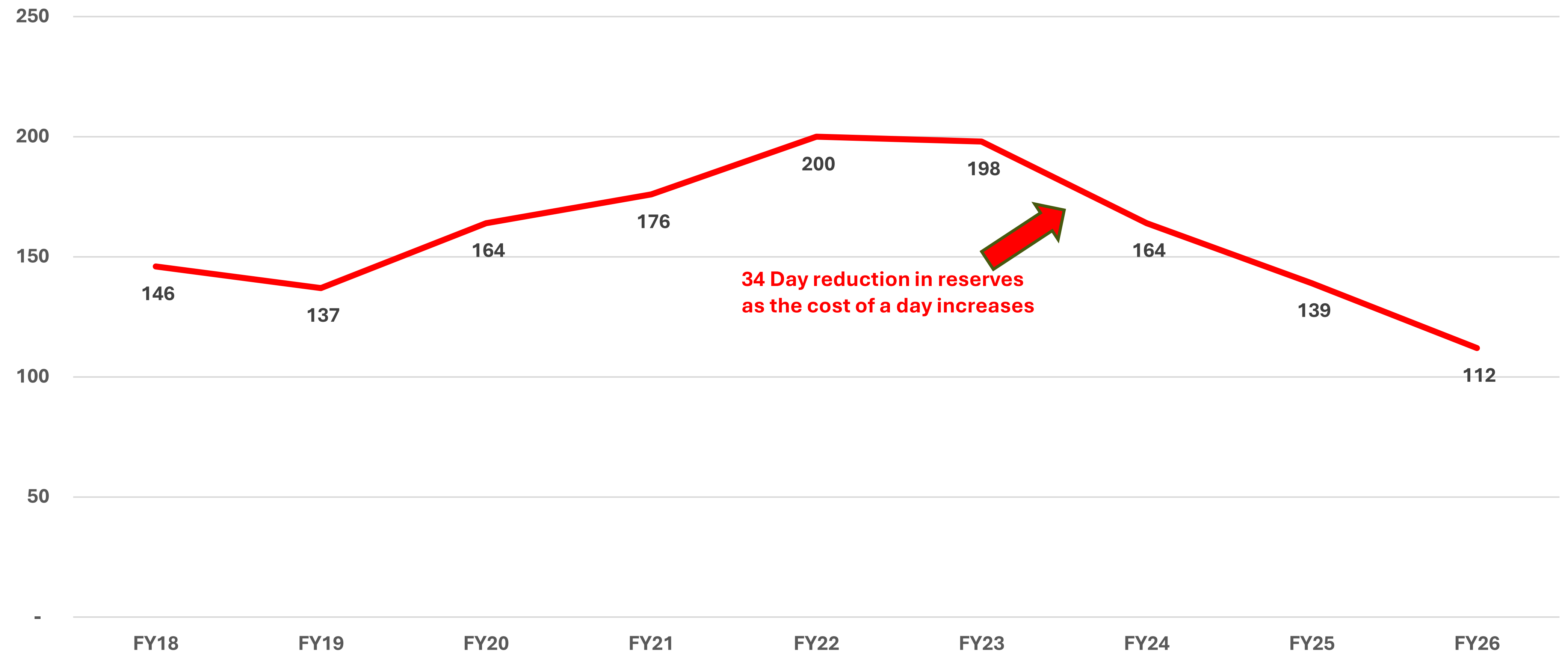
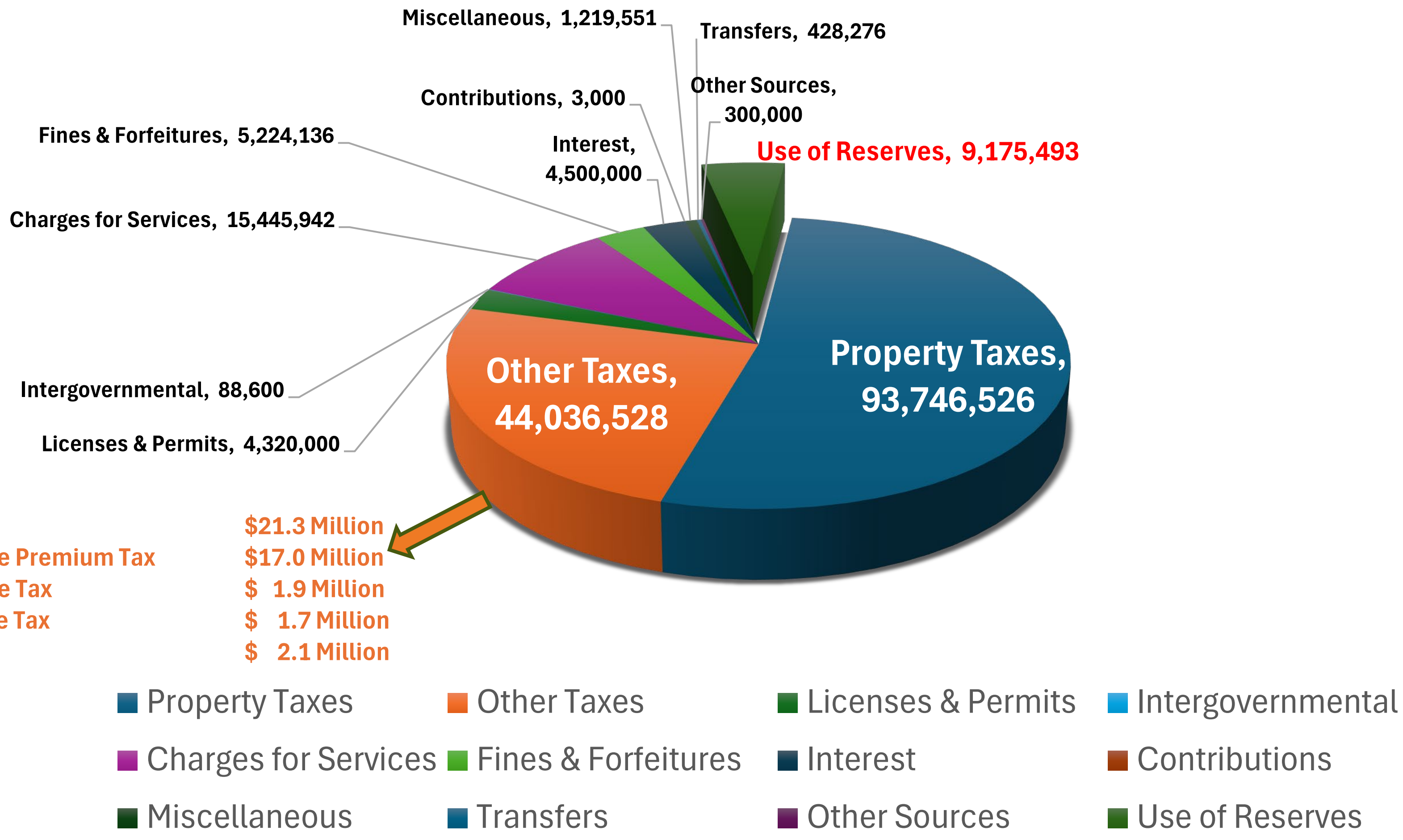
GEORGIA

General Fund Days of Reserve



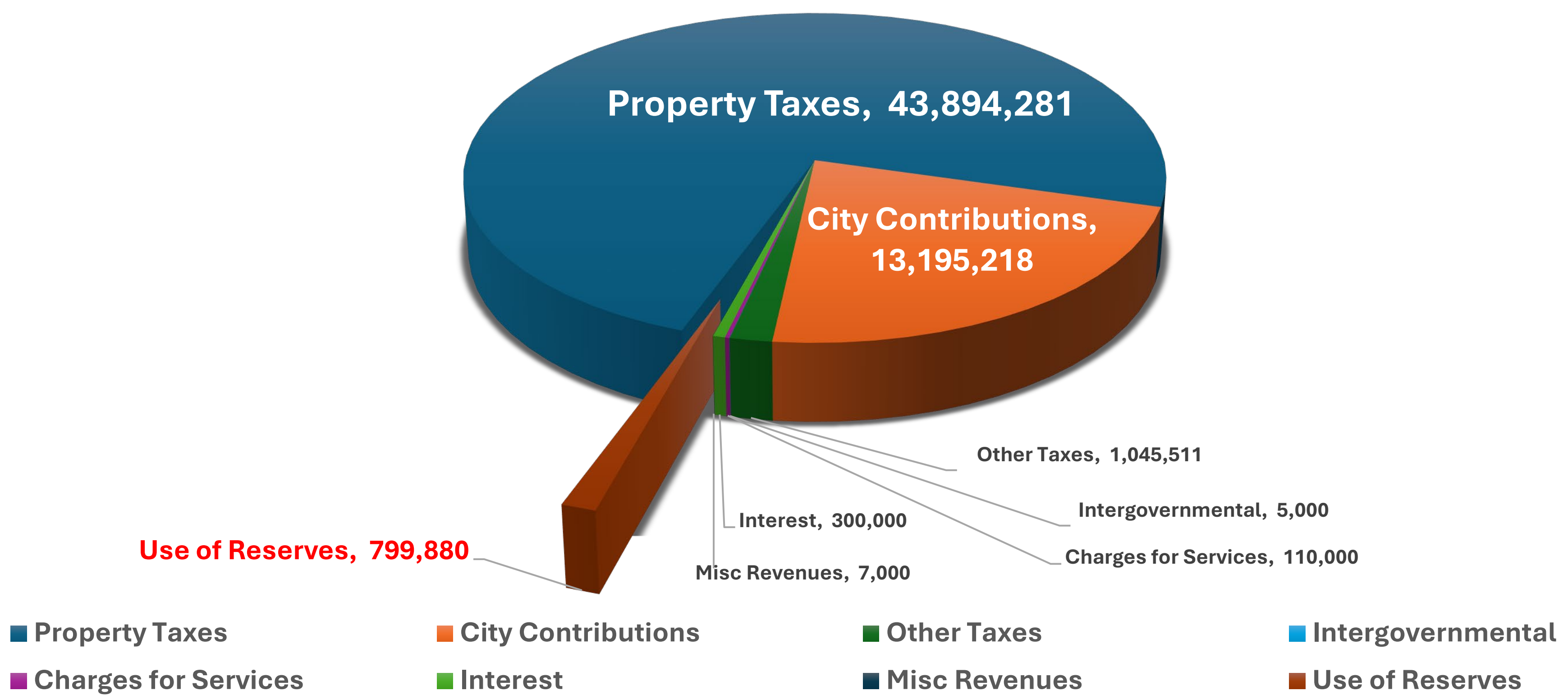
FY 26 General Fund Budgeted Revenue Sources



TAVT	$21.3 Million
Insurance Premium Tax	$17.0 Million
Intangible Tax	$ 1.9 Million
Franchise Tax	$ 1.7 Million
Other	$ 2.1 Million

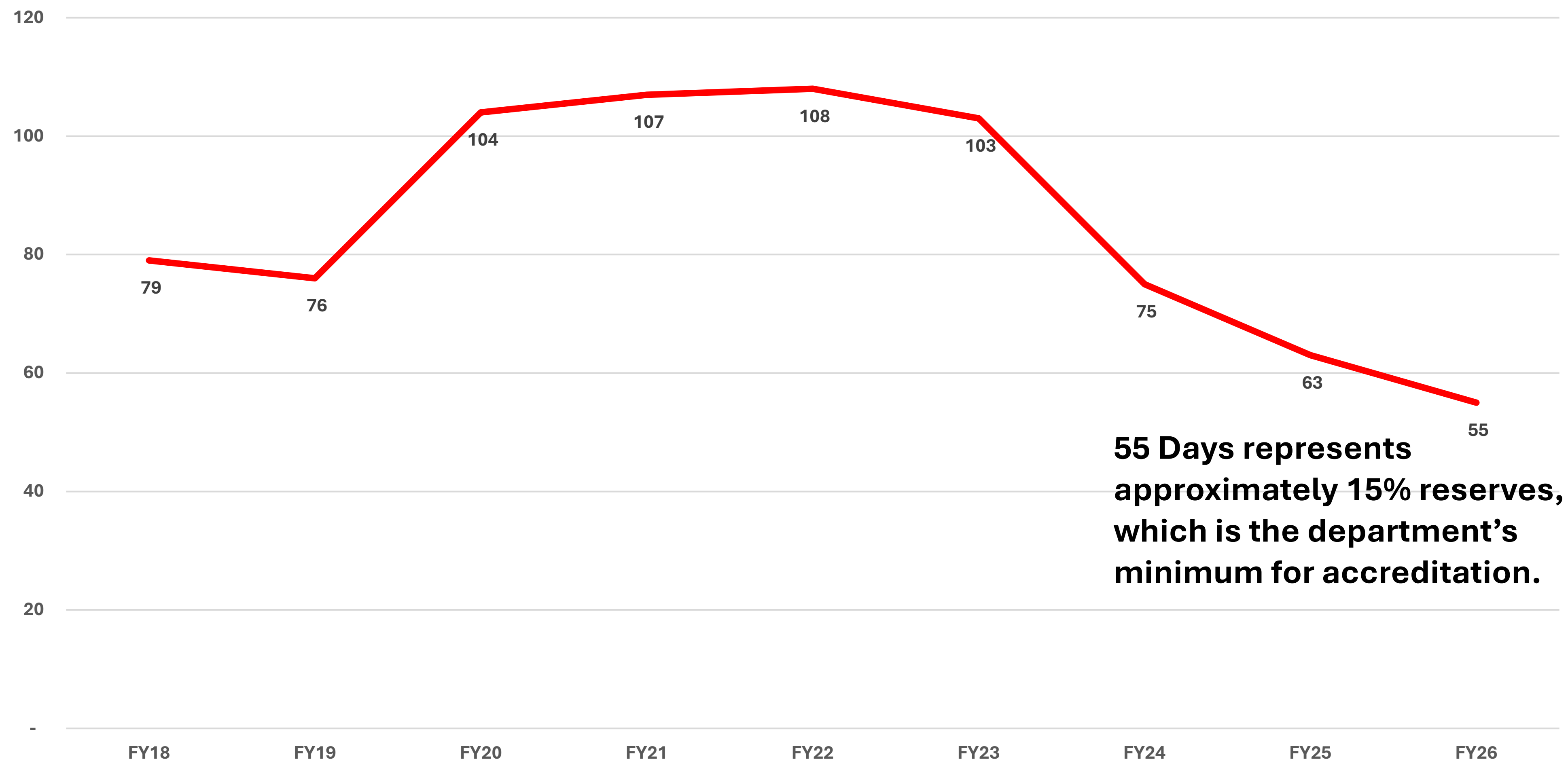
Cherokee County 1831 GEORGIA

FY 26 Fire Fund Budgeted Revenue Sources



Cherokee County 1831 GEORGIA

Fire Fund Days of Reserve



55 Days represents approximately 15% reserves, which is the department's minimum for accreditation.

Cherokee County 1831 GEORGIA

Key Financial Assumptions

- Inflation Trend 2.0 to 2.25%
- Other Revenue Growth Nearly Flat
- Significant Modifications to Health Care Plan
- No COLA included in Base Numbers
- 10 New Sheriff's Deputies
  No Other Headcount Additions (2^{nd} Year)
- No new vehicles (2^{nd} Year)

BOC FY2027 Budget Goals

Maintain a fund balance of 90 days based on the Financial Forecast for 9/30/2027

For the 2027 Budget, only take 50% of the FY2026 fund balance amount that is over 3 months for Fund Balance usage in the FY2027 Budget

Maintain at least15% reserve in the Fire Fund in line with accreditation requirements

Cherokee County 1831 GEORGIA

Pricing of products in FY25 and FY26

Commodity	FY25	FY26	% Δ
Orange trash bags	$99.00	$99.00	0.0%
Copy paper	$43.99	$43.99	0.0%
Dry dog food	$14.71	$14.71	0.0%
Ford Police Interceptor	$46,470.00	$46,894.00	0.9%
Infield mix for athletic fields	$1,160.00	$1,200.00	3.4%
Internet	$219.90	$227.60	3.5%
IRS mileage rate	$0.70	$0.73	3.6%
Networking switch	$3,681.49	$3,815.71	3.6%
Athletic field chalk	$7.00	$7.50	7.1%
Standard county computer	$1,235.00	$1,326.82	7.4%
60lb concrete mix	$4.48	$4.85	8.3%
Pool chlorine - 5gal	$149.00	$162.00	8.7%
Carburetor cleaner	$4.97	$5.48	10.3%
Standard county laptop	$1,425.00	$1,745.46	22.5%

Product downsizing (shrinkflation)

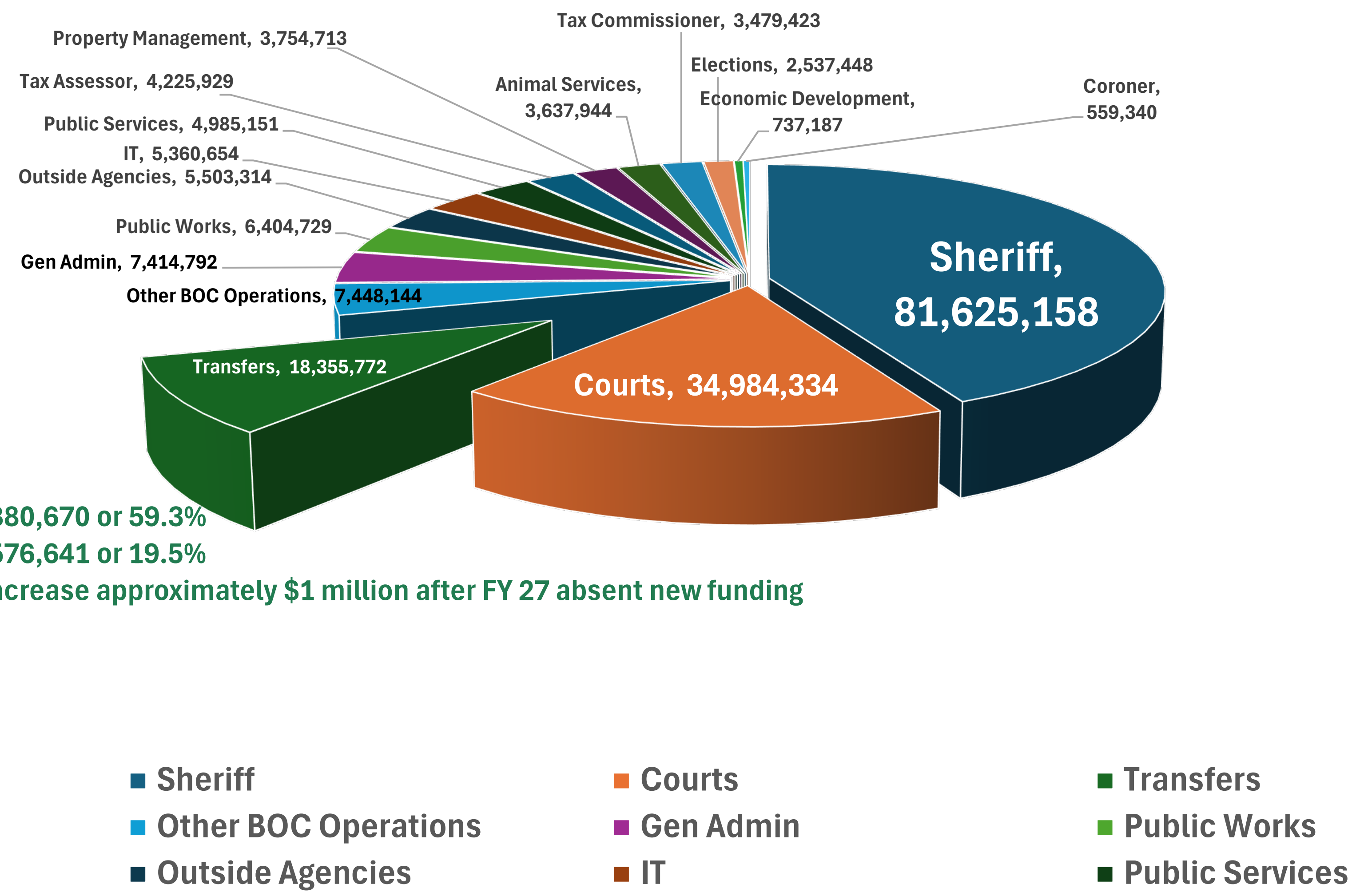
- In July 2025, the County purchased 6-packs of 8.8oz Air Freshener cans for $16.44.
- A year later, the price is $20.94 and the cans have been reduced to only 8.1oz.
- The price increased 27.4%, but the decrease in can volume means the cost per ounce has actually increased 38.4%

Cherokee County 1831 Georgia

Projected FY 26 Financial Results for Millage Dependent Funds

	General Fund	Fire Fund	Debt Service
External Revenues	$ 167,422,429	$ 58,460,533	$ 6,312,390
Transfers & Internal Charges	1,685,584	-	-
	169,108,013	58,460,533	6,312,390
Expenditures	161,718,262	59,130,614	6,438,827
Transfers Out	16,769,790	226,276	-
	178,488,052	59,356,890	6,438,827
Decrease in Fund Balance	(9,380,039)	(896,357)	(126,437)
9/30/25 Fund Balance	64,035,110	9,804,934	112,136
9/30/26 Fund Balance	54,655,071	8,908,577	(14,301)
FY 27 Requested Uses	$ 191,405,168	$ 62,727,461	$ 6,522,746
Days of Reserve at Request	104	52	N/A

Prior General Fund FY 27 Requested Expenditures



EMS is 10,880,670 or 59.3%

Parks is 3,576,641 or 19.5%

E911 will increase approximately $1 million after FY 27 absent new funding

Cherokee County 1831 GEORGIA

Potential Health Plan Savings

New Network Discounts	$	155,000
Imaging Network Addition (@ 50% utilization)		580,000
Net Plan Revisions		3,400,000
Opioid Free America (@ 50% utilization)		1,020,000
Net Select Doctors Savings (@ 15% Utilization)		115,000
Total Potential Annual Savings	$	5,270,000
Estimated first year potential savings	$	3,952,500
Estimated savings to General Fund*		2,818,359
Estimated savings to Fire Fund		991,380
Estimated savings to Non GF supported funds	$	142,761

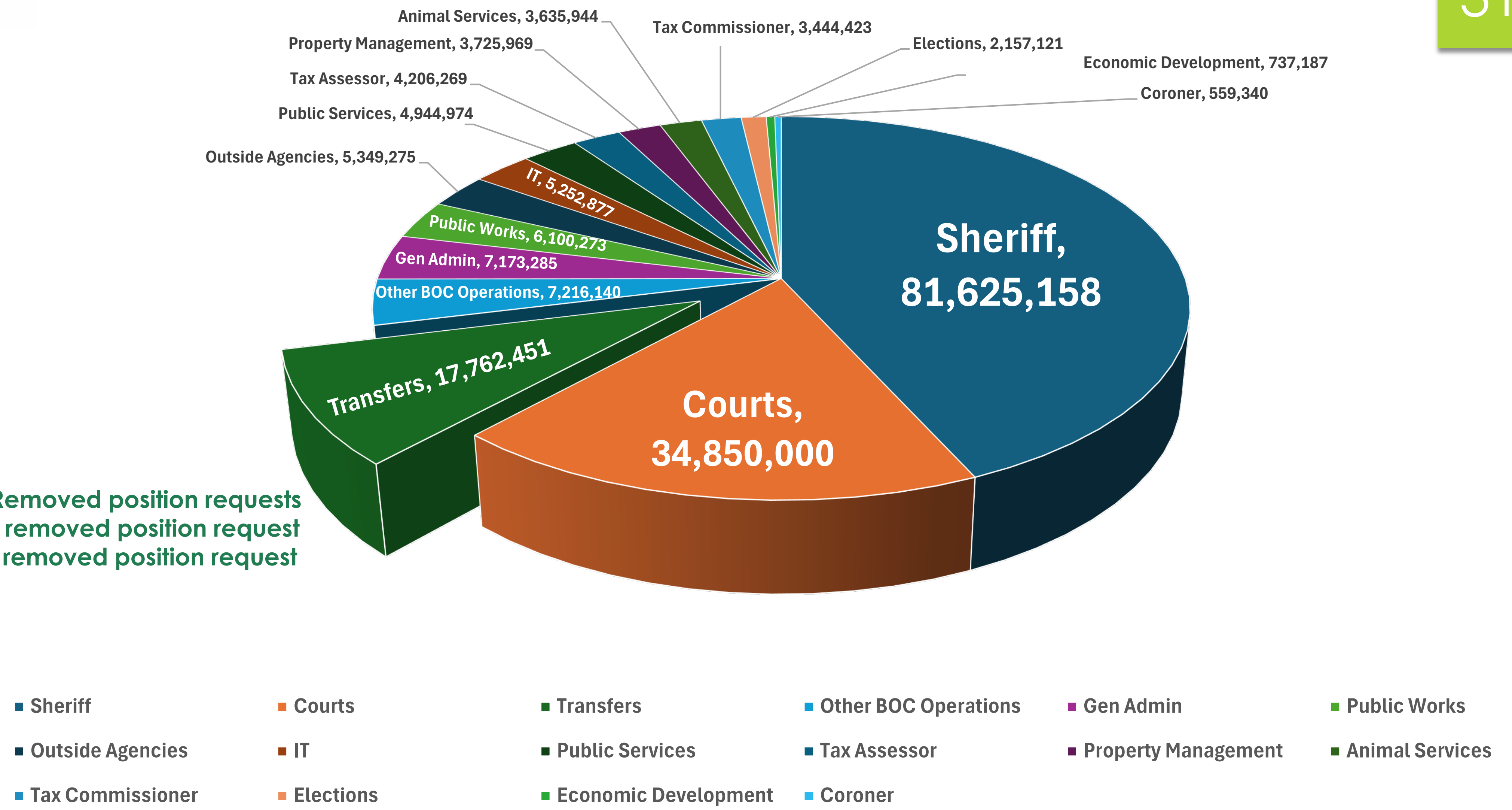
**Including supported funds*

Cherokee County 1831 GEORGIA

Draft Budget Progression

	Submission Requests	Round 1 Cuts	Prior Presentation	Round 2 Cuts	Current Budget Draft
Department Requests	$ 199,366,152	$ (8,962,351)	$ 190,403,801	$ (689,485)	$ 189,714,316
2.5% COLA	3,055,710	-	3,055,710	(3,055,710)	-
Insurance True Up	4,508,852	-	4,508,852	(2,818,000)	1,690,852
	$ 206,930,714	$ (8,962,351)	$ 197,968,363	$ (6,563,195)	$ 191,405,168

Revised General Fund FY 27 Requested Expenditures



EMS Removed position requests
Parks removed position request
CATS removed position request

Mill Values by Fund

	General Fund	Fire Fund	Debt Service
Net Digest	19,039,874,815	15,895,244,631	24,815,813,435
Value of :			
1 Mill	19,039,875	15,895,245	24,815,813
1/2 Mill	9,519,937	7,947,622	12,407,907
1/4 Mill	4,759,969	3,973,811	6,203,953
1/10 Mill	1,903,987	1,589,524	2,481,581

Cherokee County 1831 Georgia

General Fund "1/2 Life" Computation

Projected 9/30/26 Fund Balance	$ 54,655,071
FY 27 Requests	191,405,168
Cost/Day	524,398
90 Day Reserve	47,195,820
Excess Reserve	7,459,251
"1/2 Life" Target Usage	$ 3,729,626

General Fund Millage Options for FY27 Requested Budget

Option	Millage Rate	Expenditures	Property Tax	Other Revenues	Net	Ending Fund Balance	Days Reserve
Current Rate	5.153	190,431,538	97,376,631	76,601,073	(16,453,834)	38,201,237	73
Halfway	5.769	190,431,538	109,017,230	76,601,073	(4,813,235)	49,841,836	96
Revised Half Life	5.827	190,431,538	110,113,260	76,601,073	(3,717,205)	50,937,866	98
100 Day Option	5.999	190,431,538	113,363,557	76,601,073	(466,908)	54,188,163	104
Advertised	6.348	190,431,538	119,958,637	76,601,073	6,128,172	60,783,243	117

Fire Fund Millage Options for FY27 Requested Budget

Option	Millage Rate	Exependitures	Property Tax	Other Revenues	Net	Ending Fund Balance	Days Reserve
Rollback Rate	2.870	62,727,461	59,767,308	1,361,000	(1,599,153)	7,309,423	43
Current Rate	2.888	62,727,461	60,142,156	1,361,000	(1,224,305)	7,684,271	45
Accreditation Minimum	2.970	62,727,461	61,849,793	1,361,000	483,332	9,391,908	55
Midway Rate	3.065	62,727,461	63,828,153	1,361,000	2,461,692	11,370,268	66
Prior Recommendation	3.130	62,727,461	65,181,768	1,361,000	3,815,307	12,723,883	74

Cherokee County 1831 Georgia

Debt Service Millage Options for FY27 Requested Budget

Option		Expenditures	Property Tax	Other Revenues	Net	Ending Fund Balance	Days Reserve
Rollback Rate	0.260	6,522,745	6,323,069	136,000	(63,676)	(77,977)	(4)
Current Rate	0.260	6,522,745	6,323,069	136,000	(63,676)	(77,977)	(4)
Fully Funded	0.264	6,522,745	6,420,347	136,000	33,602	19,301	1

General Fund Millage Impact to Median Home

	Homesteaded	Non Homesteaded
Median Home Value	525,000	525,000
40% Taxable	210,000	210,000
Less Homestead	(5,000)	-
Subject to Levy	205,000	210,000

	Current	Halfway	100 Day	Advertised Maximum
	5.153	5.769	5.999	6.348
Homestead	1,056.37	1,182.65	1,229.80	1,301.34
Annual Increase	N/A	126.28	173.43	244.97
Nonhomestead	1,082.13	1,211.49	1,259.79	1,333.08
Annual Increase	N/A	129.36	177.66	250.95

Cherokee County 1831 Georgia

Fire Fund Millage Impact to Median Home

Median Home Value	525,000
40% Taxable	210,000

	Rollback	Current	Accreditation	Midway Rate	Prior Recommendation
	2.870	2.888	3.000	3.065	3.130
	602.70	606.48	630.00	643.65	657.30
Annual Increase	(3.78)	N/A	23.52	37.17	50.82

Debt Service Fund Millage Impact to Median Home

Median Home Value	525,000		
40% Taxable	210,000		
	Rollback	Current	Fully Funded
	0.260	0.260	0.264
Nonhomestead	54.60	54.60	55.44
Annual Increase	N/A	N/A	0.84

Cherokee County 1831 Georgia

Combined Millage Impact to Median Home

	Homesteaded (Applies to GF Only)	Non Homesteaded
Median Home Value	525,000	525,000
40% Taxable	210,000	210,000
Less Homestead	(5,000)	-
Subject to Levy	205,000	210,000

General Fund Fire Fund Debt Service	Current Rates	Half Life Accreditation Min Full Funding	Half Life Midway Rate Full Funding	Advertised M&O Rate Prior Reccomended Full Funding
General Fund	5.153	5.827	5.827	6.348
Fire Fund	2.888	2.970	3.065	3.130
Debt Service	0.260	0.264	0.264	0.264
	8.301	9.061	9.156	9.742
General Fund	1,056.37	1,194.54	1,194.54	1,301.34
Fire Fund	606.48	623.70	643.65	657.30
Debt Service	54.60	55.44	55.44	55.44
	1,717.45	1,873.68	1,893.63	2,014.08

Cherokee County 1831 Georgia

Cost of COLAs

	COLA Cost			
	1.0%	1.5%	2.0%	2.5%
General Fund	$ 1,229,579	$ 1,844,369	$ 2,459,158	$ 3,073,948
Fire Fund	441,818	662,728	883,637	1,104,546
Other Funds	65,801	98,702	131,603	164,504
Total	$ 1,737,198	$ 2,605,799	$ 3,474,398	$ 4,342,998

	Funding Required for Fire Accreditation			
	1.0%	1.5%	2.0%	2.5%
General Fund	$ 1,229,579	$ 1,844,369	$ 2,459,158	$ 3,073,948
Fire Fund	508,091	762,137	1,016,183	1,270,228
Other Funds	65,801	98,702	131,603	164,504
Total	$ 1,803,471	$ 2,705,208	$ 3,606,944	$ 4,508,680

	Funding Required in Mills			
	1.0%	1.5%	2.0%	2.5%
General Fund	0.065	0.097	0.129	0.161
Fire Fund	0.024	0.036	0.048	0.061
Total	0.089	0.133	0.177	0.222

Key Dates

Tuesday July 7, 2026, 6:00 p.m.	Board Presentation
Thursday July 9, 2026, 12:00 noon	Newspaper Advertisement Deadline
Tuesday July 14, 2026, COB	Millage Rate Advertised
Tuesday July 21, 2026, 6:00 p.m.	Initial Public Hearing
Tuesday August 4, 2026, 11:00 a.m.	Second Public Hearing
Tuesday August 4, 2026, 6:00 p.m.	Final Public Hearing/Millage Rate Adoption
Thursday August 6, 2026, COB	Millage Rate Package To Tax Commissioner

Questions