

**FINANCE COMMITTEE
INFORMATION SHEET FOR FY 11/12 BUDGET
June 6, 2011**

\$18,377,000* Total initial expenditure requests from elected officials and department heads.

(\$1,266,000)* Committee cuts made during budget meetings with elected officials & department heads and during subsequent Committee meetings. Some of the larger reductions included:
 Sheriff/Jail: freezing of 6 vacant positions - \$200,000*;
 Public Works: freezing 3 vacant positions; cutting excavator, dump truck & moving tractor; reducing low-boy truck allocation - \$628,000*.

\$400,000* Committee additions for increases in workers' compensation, general liability coverage and fuel costs.

**Approximations, rounded to thousands.*

\$17,510,472 Revised **total expenditure requests & total revenue needs.**

\$16,409,501 **Anticipated total revenue.** (Property, sales and insurance premium taxes are **all** down in comparison to receipts in recent previous years.)

The remaining revenue shortage is \$1,100,971.

COMMITTEE'S PLAN FOR COVERING THIS \$1,100,971 REVENUE SHORTAGE:

A. Plan Summary:

1. Assign fixed millage rates to Hospital Authority and Development Authority, and remove these entities from annual County budget.
2. Increase millage rate for County to cover remaining difference.

B. Plan Specifics:

1. Remove payments to Hospital Authority and Development Authority from the county budget and replace these with fixed millage assessments which would be collected by the Tax Commissioner and paid directly to the two entities. (1 mill in taxes will produce \$832,000.)
 - a. **Hospital Authority: 0.30 mill** assessment, resulting in **\$249,600**, which would replace the \$250,000 which is in the county budget.
 - b. **Development Authority: 0.25 mill** assessment, resulting in **\$208,000**, which would replace \$188,400 which is in the county budget.

When these fixed millages are assigned and the **\$250,000** and **\$188,400** are removed from the total expenditure requests of \$17,510,472, the result is:

\$17,072,072 NEW revised total expenditure requests & total revenue needs.

\$16,409,501 Anticipated total revenue.

The NEW remaining revenue shortage is \$662,571.

2. Increase the millage rate for county purposes:

A **0.80 mill** assessment increase in the county millage rate will result in **\$665,600**.

After this county millage increase, **the surplus is \$3,029**, which will be added to the contingency fund in the Administration budget.

C. Final Results for Covering Revenue Shortage:

1. **The total rate for county government will increase from 8.56 mills to 9.36 mills.**
2. **The total millage increase for the property owners will be 1.35 mills,** (0.25+0.30+0.80).

FY 10/11 Total Millage: 21.80 mills

0.25	State
8.56	County 39.27%
12.52	Board of Education
0.47	Library

Since the county receives 39.27% of the total taxes collected, then \$39.27 of each \$100 collected in total taxes goes to the county.

Therefore, 8.56 mills produces \$39.27 per \$100 in taxes paid, and 1.00 mill results in \$4.59 per \$100 in taxes paid.

Thus, 1.35 mills assessment increase will result in an increase of \$6.20 per \$100 in taxes paid in the fall of 2010.

Since reassessment of county properties has continued this year, some owners may discover that their property values have been decreased from 2010 values, resulting in the additional taxes for 2011 being less than what is listed in the table below.

ESTIMATED ADDITIONAL TAXES FOR 2011			
Taxes Paid in 2010	Estimated Additional Taxes for 2011	Percentage of Taxpayers	Cumulative Percentages
\$100 - \$200	\$6 - \$12	15%	15%
\$201 - \$300	\$12 - \$19	11%	26%
\$301 - \$400	\$19 - \$25	10%	36%
\$401 - \$500	\$25 - \$31	8%	44%
\$501 - \$600	\$31 - \$37	7%	51%
\$601 - \$700	\$37 - \$43	6%	57%
\$701 - \$800	\$43 - \$50	5%	62%
\$801 - \$900	\$50 - \$56	5%	67%
\$901 - \$1,000	\$56 - \$62	4%	71%
\$1,001 - \$1,500	\$62 - \$93	13%	84%
\$1,501 - \$2,000	\$93 - \$124	6%	90%
\$2,001 - \$2,500	\$124 - \$155	4%	94%
\$2,501 - \$3,500	\$155 - \$217	3%	97%
\$3,501 - \$5,000	\$217 - \$310	2%	99%
\$5,001 - \$250,000	\$310 - \$15,500	2%	101%

County Millage History	
Year	Mills
1968	9.75
1969	8.25
1970	8.25
1971	7.25
1972	7.25
1973	6.50
1974	6.25
1975	6.25
1976	5.25
1977	5.65
1978	6.25
1979	4.70
1980	4.72
1981	3.26
1982	1.13
1983	1.64
1984	2.68
	2.84
1985	2.68
	3.61
1986	2.69
	3.79
1987	3.48
	4.79
1988	4.20
	5.92
1989	6.75
1990	6.78
1991	6.78
1992	9.75
1993	9.75
1994	9.75
1995	11.00
1996	11.00
1997	11.00
1998	11.00
1999	10.00
2000	9.99
2001	9.50
2002	9.24
2003	8.89
2004	8.71
2005	8.56
2006	8.56
2007	8.56
2008	8.56
2009	8.56
2010	8.56

Georgia Department of Revenue 2010 Ad Valorem Millage Rates					
County	State	County	B of Ed	Library	Total
Baker	0.25	7.62	14.88		22.75
Colquitt	0.25	12.971	8.463		21.684
Decatur	0.25	8.56	12.52	0.47	21.8
Early	0.25	11.44	15		26.69
Grady	0.25	12.9	10.5		23.65
Miller	0.25	17.5	15.57	0.603	33.923
Mitchell	0.25	18.339	13.984		32.573
Seminole	0.25	13.42	18.509	0.764	32.943

**An increase of 0.80 mill will result in a
County Government millage total of 9.36 mills.
A 0.25 mill increase for the Development Authority,
a 0.30 mill for the Hospital Authority and
a 0.80 mill for County Government will result in
a Decatur County total of 23.15 mills.**

Last millage increase by County was in 1995.

Tax Payer Burden of Service for Each \$1 County Taxes Paid

