

HABERSHAM COUNTY BOARD OF COMMISSION
EXECUTIVE SUMMARY

SUBJECT: FY2022 Millage Approval and Adoption

DATE: June 14, 2021

(X) RECOMMENDATION

() POLICY DISCUSSION

BUDGET INFORMATION:

() STATUS REPORT

ANNUAL-

() OTHER

CAPITAL-

COMMISSION ACTION REQUESTED ON: June 28, 2021

PURPOSE: Recommend assessing a 2021 millage rate of 11.682 for the Habersham County General Fund, 1.0343 for the Hospital Bond Fund, and 0.673 for the Emergency Medical Services Special District.

BACKGROUND / HISTORY: The FY2022 budget process began in December 2020 with the collection of position and capital requests from Department Directors and Elected Officials. In January 2021 Commissioners reviewed and discussed those requests at the Commission's Winter Workshop. In early February, the operating budget worksheets were distributed to Department Directors and Elected Officials, then operating budget requests were summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 23 & 24, 2021 for Department Directors reporting to the County Manager, and on March 30 & 31, 2021 for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held April & May 2021 where the budget was examined and further refined, then citizen input was welcomed during three (3) public meetings held in June. The FY2022 budget is scheduled for presentation to the Commission for approval on June 28, 2020. The FY2022 budget for all funds is \$54,791,257 and \$27,819,717 for the General Fund.

After receiving the Tax Assessment for 2021 and compiling the FY22 Operating and Capital Budget, it is recommended that the County millage rate for the 2021 tax year remain unchanged at the rate of 11.682. For reference, the 2020 millage rate was 11.682 (a decrease by 0.007 mills over 2019), the 2019 millage rate was 11.689 the 2018 millage rate was 11.543, and the 2017 millage rate was 11.176. Prior to the 2017 millage rate increase, for three years the Board of Commissioners accepted the rollback millage rate which reduced the Property Tax revenue by \$477,188 (\$45,941 for 2016, \$266,379 for 2015, and \$164,868 for 2014).

The Hospital Bond Millage is recommended to decrease by 0.093 mills, from 1.127 to 1.034 mills for tax year 2021 and be billed based on the bond digest.

The Emergency Medical Services Special District millage rate is recommended at 0.673 which is no change from last year.

FACTS AND ISSUES:

- The Habersham County millage rate for 2020 was 11.682. The 2021 millage rate will remain unchanged at 11.682.
 - The 2020 Net Digest was \$1,263,799,831; the net digest in 2021 is \$1,374,299,608. The increase is due to additional properties added to the tax digest from new development and reassessment of existing properties.
 - The Habersham Countywide Hospital millage rate for 2020 was 1.127 mills. The 2021 Hospital millage rate of 1.034 (a decrease of 0.093 mills) will be billed based off the Bond digest.
 - The Habersham County Emergency Medical Services Special District will remain the same as last year at 0.673 mills for 2021.
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OPTIONS:

- 1) Approve recommendation for Habersham County 2021 millage rate of 11.682, Habersham Countywide Hospital millage rate of 1.034 at the bond value, and Emergency Medical Services millage rate of 0.673.
 - 2) Deny recommendation for Habersham County 2021 millage rate of 11.682, Habersham Countywide Hospital millage rate of 1.034 at the bond value, and Emergency Medical Services millage rate of 0.673.
 - 3) Commission defined alternative.
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RECOMMENDED SAMPLE MOTION: Move to approve Habersham County 2021 millage rate at the rate of 11.682 mills which is unchanged from the tax year 2020 millage rate of 11.682 mills. The Emergency Medical Services millage rate will remain unchanged at 0.673 as in the prior year; the Hospital Bond millage rate can be decreased by .093 mills from 1.127 to 1.034 mills. Furthermore, motion to authorize Chairman to sign and execute the three PT-35 forms and any other documents needed for transmittal of the digest to the Georgia Department of Revenue.

DEPARTMENT:

Prepared by:

Director _____

**ADMINISTRATIVE
COMMENTS:** _____

DATE: _____

County Manager
